

FILED
January 20, 2021
**INDIANA UTILITY
REGULATORY COMMISSION**

CITIZENS GAS

**Petition for Approval of Gas Cost Adjustments
To Be Applicable in the Months of
March, April and May 2021**

Cause No. 37399 – GCA 149

Prefiled Supplemental Testimony and Attachments

Korlon L. Kilpatrick II

**Filed
January 20, 2021**

BEFORE THE
INDIANA UTILITY REGULATORY COMMISSION

**PETITION OF THE BOARD OF DIRECTORS FOR)
UTILITIES OF THE DEPARTMENT OF PUBLIC)
UTILITIES OF THE CITY OF INDIANAPOLIS,)
AS SUCCESSOR TRUSTEE OF A PUBLIC)
CHARITABLE TRUST, FOR APPROVAL OF)
GAS COST ADJUSTMENTS TO BE APPLICABLE) CAUSE NO. 37399-GCA 149
IN THE MONTHS OF MARCH, APRIL AND)
MAY 2021)**

**PETITIONER’S SUBMISSION OF SUPPLEMENTAL TESTIMONY
AND UPDATED ATTACHMENTS OF KORLON L. KILPATRICK II**

On December 31, 2020 Public Charitable Trust, d/b/a Citizens Gas (“Petitioner” or “Citizens Gas”) filed its Verified Petition in this Cause for approval of a Gas Cost Adjustment (“GCA”) to be applicable during the months March, April and May 2021. Citizens Gas submits herewith the supplemental testimony and updated attachments of Korlon L Kilpatrick II.

Respectfully submitted,

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Attorneys for Petitioner,
Citizens Gas

CERTIFICATE OF SERVICE

The undersigned hereby certifies that a copy of the Petitioner's Submission of Supplemental Testimony and Updated Attachments of Korlon L. Kilpatrick II was served via electronic mail on January 20, 2021 to the following:

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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 December 31, 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 149 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 March, April and May 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 DECEMBER 31, 2020?

A4. Yes. The following modifications have been made to the referenced schedules, which Citizens Gas filed on December 31, 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 March, April and May 2021; Schedule 1B;
7 Schedule 1C, pages 1 through 3; Schedule 3A; Schedule 3B; Schedule 4, pages 1 through
8 3, Schedule 5.

9 3. Schedule 12A, page 1: revised to reflect the distribution of the Right of First Refusal
10 Fee.

LOAD FORECAST

11 **Q5. HAS THE ANNUAL LOAD FORECAST CHANGED SINCE THE PREVIOUS**
12 **GCA?**

13 A5. Yes.

EXHIBITS AND SCHEDULES

14 **Q6. PLEASE IDENTIFY EXHIBIT NO. 2.**

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

16 **Q7. PLEASE PROVIDE A BRIEF EXPLANATION OF EACH ATTACHMENT KLK-**
17 **5 THROUGH KLK-7**

18 A7. Attachment KLK-5 includes Petitioner's GCA tariff sheets ("Rider A"), which are
19 proposed to be effective for March, April and May 2021. The rates shown on each monthly
20 Rider A are the result of all appropriate estimations and reconciliations, as previously

1 authorized by the Commission. Attachment KKK-6 shows the impact of the proposed GCA
2 rates on a residential heating customer's bill at 5, 10, 15, 20 and 25 dekatherms compared
3 to the current rates found in the December 31, 2020 filing and compared to the rates in
4 effect one year ago.

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

PROJECTION PERIOD

11 **Q8. HOW DID CITIZENS GAS PROJECT THE GAS COSTS FOR THE MONTHS OF**
12 **MARCH, APRIL AND MAY 2021?**

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

Table 1	
NYMEX Price as of 1/12/21	
March 2021	\$2.703
April 2021	\$2.701
May 2021	\$2.721

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

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

8 **Q10. DO THE ESTIMATED GAS COSTS FOR THE MONTHS OF MARCH, APRIL**
9 **AND MAY 2021 INCLUDE FIXED AND/OR FINANCIALLY HEDGED**
10 **TRANSACTIONS?**

11 A10. Yes.

12 **Q11. WHAT PERCENTAGE OF TOTAL PURCHASES IS MADE UP OF FIXED**
13 **HEDGED TRANSACTIONS FOR THE MONTHS OF MARCH, APRIL AND MAY**
14 **2021?**

15 A11. Fixed hedged transactions account for 0.00% of the total purchases for the months of
16 March, April and May 2021.

17 **Q12. WHAT PERCENTAGE OF TOTAL PURCHASES IS MADE UP OF**
18 **FINANCIALLY HEDGED TRANSACTIONS FOR THE MONTHS OF MARCH,**
19 **APRIL AND MAY 2021?**

20 A12. Financially hedged transactions account for 37.65% of total purchases for the months of
21 March, April and May 2021.

1 **Q13. DO THE GAS COSTS IN THIS GCA INCLUDE CITIZENS GAS HEDGING**
2 **TRANSACTION COSTS?**

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

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

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

11 **Q15. DO YOU BELIEVE THAT THE PROPOSED GCA RATES FOR MARCH, APRIL**
12 **AND MAY 2021 ARE ACCURATE?**

13 A15. Yes, I do.

RECONCILIATION PERIOD

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

18 A16. Yes.

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

1 A17. Yes. The resulting percentages of total monthly variance to the total gas costs incurred
2 and the average variance percentage for the trailing 12-month period ending with each of
3 the three months September, October and November 2020 presented in the GCA
4 reconciliation period are shown in Table 2:

Table 2

Twelve Month Ending	Actual Gas Cost	Variance	% Variance
September 2020	\$73,679,061	(\$6,626,641)	(8.99%)
October 2020	\$74,844,719	(\$6,644,816)	(8.88%)
November 2020	\$71,955,775	(\$7,283,000)	(10.12%)

5 **Q18. PLEASE EXPLAIN PETITIONER'S TWELVE-MONTH TRAILING AVERAGES**
6 **FOR ANY MONTH WITHIN THE GCA RECONCILIATION PERIOD THAT**
7 **ARE GREATER THAN +/- 10% SHOWN ON ATTACHMENT KKK-7 SCHEDULE**
8 **6D.**

9 A18. The (10.12%) variance in November 2020 was due to changing natural gas prices and the
10 Petitioner's ability to purchase daily gas on the open market for less than the projected
11 monthly prices.

12 **Q19. DO THE PROPOSED GCA RATES INCLUDE A RECONCILIATION OF**
13 **ACTUAL COSTS TO ACTUAL RECOVERIES FOR THE MONTHS OF**
14 **SEPTEMBER, OCTOBER AND NOVEMBER 2020?**

15 A19. Yes. The proposed GCA rates to be effective for March, April and May 2021 include the
16 effect of reconciling actual gas costs incurred for the months of September, October and
17 November 2020 to actual gas cost recoveries. In accordance with the Commission's
18 August 14, 1986 Order in Cause No. 37091, the gas supply variance was calculated for
19 each customer demand class and is summarized by class on attachment KKK-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
September 2020	\$2,084,367	\$2,202,767	(\$118,400)
October 2020	\$5,161,040	\$6,027,211	(\$866,171)
November 2020	\$8,340,407	\$9,815,685	(\$1,475,278)
Total	\$15,585,814	\$18,045,663	(\$2,459,849)

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

A20. No. However, Citizens Gas has reflected \$750,000 on Schedule 12A, which represents the Right of First Refusal Fee (“ROFR Fee”) Exelon paid Petitioner in equal monthly installments of \$20,833 over the term of the Current AMA for the right to match the highest bid (the “Match Right”) for a follow on asset management transaction. If Exelon had not exercised the Match Right, the ROFR Fee would have been refundable by Citizens Gas. Given this provision, Citizens Gas has been accruing the ROFR Fees paid until it knew how Exelon was going to use this right. Since Exelon exercised its Match Right to match the highest bid to provide AMA services to Citizens Gas, the ROFR Fee is now being passed on to Citizen Gas’ customers.

MONTHLY PRICE UPDATE

Q21. CAN PRICING ASSUMPTIONS, INCLUDING PURCHASED VOLUMES, FIXED PRICE QUANTITIES AND PRICES, AND STORAGE VOLUMES, CHANGE AS

1 **A RESULT OF MAKING THE MONTHLY PRICE UPDATES WHICH WERE**
2 **DESCRIBED IN YOUR DECEMBER 31, 2020 TESTIMONY FILED IN THIS**
3 **CAUSE?**

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

11 **Q22. FOR PURPOSES OF IDENTIFYING THE BENCHMARK PRICES AS A**
12 **REQUIREMENT OF THE MONTHLY PRICE UPDATE MECHANISM, WHAT**
13 **ARE THE MONTHLY BENCHMARK PRICES FOR MARCH, APRIL AND MAY**
14 **2021?**

15 A22. Table 4 below shows the Monthly Benchmark Prices by pipeline for March, April and May
16 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
Mar., 2021	\$2.6474	\$2.5791	\$2.6718	\$2.3158	\$2.4955	\$2.4184	\$2.3680	\$2.6265
Apr., 2021	\$2.5407	\$2.5783	\$2.5645	\$2.2091	\$2.4935	\$2.4705	\$2.3660	\$2.5807
May, 2021	\$2.5407	\$2.6034	\$2.5341	\$2.2091	\$2.5135	\$2.3898	\$2.3860	\$2.5504

CONCLUSION

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

3 A23. Yes.

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

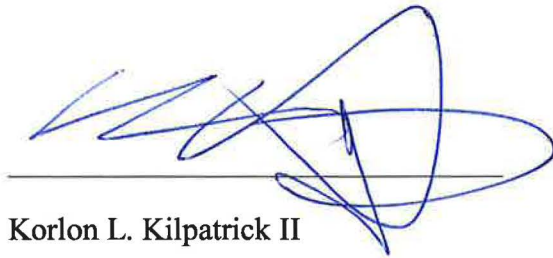
7 A24. Yes.

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

9 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 Fourteenth Revised Page No. 501
Superseding Substitute One-Hundred Thirteenth 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 March 1, 2021

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

Gas Rate No. D1	Gas Supply Charge	\$	0.3033
Gas Rate No. D2	Gas Supply Charge	\$	0.3088
Gas Rate No. D3	Gas Supply Charge	\$	0.3523
Gas Rate No. D4	Gas Supply Charge	\$	0.2912
Gas Rate No. D5	Gas Supply Charge	\$	-
Gas Rate No. D7	Gas Supply Charge	\$	0.3474

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

Capacity	\$	0.0966
Commodity	\$	0.2282
Gas Supply Charge	\$	0.3248

3. Balancing Charges: \$ per Therm

Gas Rate No. D3	\$	0.0014	\$	0.0001	for Basic Delivery Service Option
Gas Rate No. D4	\$	0.0016	\$	0.0001	for Basic Delivery Service Option
Gas Rate No. D5	\$	0.0024	\$	0.0001	for Basic Delivery Service Option
Gas Rate No. D7	\$	0.0014			
Gas Rate No. D9	\$	0.0358	\$	0.0018	for Basic Delivery Service Option

Citizens Gas
2020 North Meridian Street
Indianapolis, IN 46202

One-Hundred Fifteenth Revised Page No. 501
Superseding One-Hundred Fourteenth 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 April 1, 2021

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

Gas Rate No. D1	Gas Supply Charge	\$	0.3006
Gas Rate No. D2	Gas Supply Charge	\$	0.3075
Gas Rate No. D3	Gas Supply Charge	\$	0.2713
Gas Rate No. D4	Gas Supply Charge	\$	0.2981
Gas Rate No. D5	Gas Supply Charge	\$	-
Gas Rate No. D7	Gas Supply Charge	\$	0.2675

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

Capacity	\$	0.0722
Commodity	\$	0.2560
Gas Supply Charge	\$	0.3282

3. Balancing Charges: \$ per Therm

Gas Rate No. D3	\$	0.0016	\$	0.0001	for Basic Delivery Service Option
Gas Rate No. D4	\$	0.0018	\$	0.0001	for Basic Delivery Service Option
Gas Rate No. D5	\$	0.0026	\$	0.0001	for Basic Delivery Service Option
Gas Rate No. D7	\$	0.0016			
Gas Rate No. D9	\$	0.0360	\$	0.0018	for Basic Delivery Service Option

Citizens Gas
2020 North Meridian Street
Indianapolis, IN 46202

One-Hundred Sixteenth Revised Page No. 501
Superseding One-Hundred Fifteenth 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 May 1, 2021

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

Gas Rate No. D1	Gas Supply Charge	\$	0.2923
Gas Rate No. D2	Gas Supply Charge	\$	0.3259
Gas Rate No. D3	Gas Supply Charge	\$	0.2562
Gas Rate No. D4	Gas Supply Charge	\$	0.3143
Gas Rate No. D5	Gas Supply Charge	\$	-
Gas Rate No. D7	Gas Supply Charge	\$	0.2526

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

Capacity	\$	0.0678
Commodity	\$	0.2677
Gas Supply Charge	\$	0.3355

3. Balancing Charges: \$ per Therm

Gas Rate No. D3	\$	0.0022	\$	0.0001	for Basic Delivery Service Option
Gas Rate No. D4	\$	0.0024	\$	0.0001	for Basic Delivery Service Option
Gas Rate No. D5	\$	0.0032	\$	0.0002	for Basic Delivery Service Option
Gas Rate No. D7	\$	0.0022			
Gas Rate No. D9	\$	0.0366	\$	0.0018	for Basic Delivery Service Option

Tab 8

CITIZENS GAS

Impact Statement for Residential Heating Customers

Proposed GCA Factor March 2021
vs.
Currently Approved GCA Factor December 2020

Table No. 1

Consumption Dth	Bill At Proposed GCA Factor \$3.0880	Bill At Current GCA Factor \$2.9110	Dollar Increase (Decrease)	Percent Change
5	\$43.60	\$42.71	\$0.89	2.08 %
10	\$70.70	\$68.92	\$1.78	2.58 %
15	\$97.80	\$95.13	\$2.67	2.81 %
20	\$124.90	\$121.34	\$3.56	2.93 %
25	\$152.00	\$147.55	\$4.45	3.02 %

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

Table No. 2

Consumption Dth	Bill At Proposed GCA Factor \$3.0880	Bill At Prior Year's GCA Factor \$2.5830	Dollar Increase (Decrease)	Percent Change
5	\$43.60	\$41.04	\$2.56	6.24 %
10	\$70.70	\$65.59	\$5.11	7.79 %
15	\$97.80	\$90.13	\$7.67	8.51 %
20	\$124.90	\$114.68	\$10.22	8.91 %
25	\$152.00	\$139.22	\$12.78	9.18 %

CITIZENS GAS

Impact Statement for Residential Heating Customers

Proposed GCA Factor April 2021
vs.
Currently Approved GCA Factor December 2020

Table No. 1

Consumption Dth	Bill At Proposed GCA Factor \$3.0750	Bill At Current GCA Factor \$2.9110	Dollar Increase (Decrease)	Percent Change
5	\$43.53	\$42.71	\$0.82	1.92 %
10	\$70.57	\$68.92	\$1.65	2.39 %
15	\$97.60	\$95.13	\$2.47	2.60 %
20	\$124.64	\$121.34	\$3.30	2.72 %
25	\$151.67	\$147.55	\$4.12	2.79 %

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

Table No. 2

Consumption Dth	Bill At Proposed GCA Factor \$3.0750	Bill At Prior Year's GCA Factor \$2.3130	Dollar Increase (Decrease)	Percent Change
5	\$43.53	\$39.69	\$3.84	9.67 %
10	\$70.57	\$62.89	\$7.68	12.21 %
15	\$97.60	\$86.08	\$11.52	13.38 %
20	\$124.64	\$109.28	\$15.36	14.06 %
25	\$151.67	\$132.47	\$19.20	14.49 %

CITIZENS GAS

Impact Statement for Residential Heating Customers

Proposed GCA Factor May 2021
vs.
Currently Approved GCA Factor December 2020

Table No. 1

Consumption Dth	Bill At Proposed GCA Factor \$3.2590	Bill At Current GCA Factor \$2.9110	Dollar Increase (Decrease)	Percent Change
5	\$44.45	\$42.71	\$1.74	4.07 %
10	\$72.41	\$68.92	\$3.49	5.06 %
15	\$100.36	\$95.13	\$5.23	5.50 %
20	\$128.32	\$121.34	\$6.98	5.75 %
25	\$156.27	\$147.55	\$8.72	5.91 %

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

Table No. 2

Consumption Dth	Bill At Proposed GCA Factor \$3.2590	Bill At Prior Year's GCA Factor \$2.3970	Dollar Increase (Decrease)	Percent Change
5	\$44.45	\$40.11	\$4.34	10.82 %
10	\$72.41	\$63.73	\$8.68	13.62 %
15	\$100.36	\$87.34	\$13.02	14.91 %
20	\$128.32	\$110.96	\$17.36	15.65 %
25	\$156.27	\$134.57	\$21.70	16.13 %

Tab 9

Citizens Gas
Determination of Gas Supply Charge with Demand Cost Allocated
Estimated For March 2021

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)	\$2,339,588	\$5,349,463	\$7,689,051
2	PEPL Unnominated Quantities cost (Schedule 4 pg 1, ln 16 col A + ln 23)	-	711,184	711,184
3	Gas (injected into) withdrawn from storage - net cost (Schedule 5, ln 3)	849,180	3,336,920	4,186,100
4	Total estimated gas cost (ln 1 through ln 3)	\$3,188,768	\$9,397,567	\$12,586,335
5	Total Gas Supply variance (Sch 1, March, total of ln 17)	-	(946,692)	(946,692)
6	Total Balancing Demand variance (Sch 1 pg 2 ln 11 + Sch. 1, ln 28)	-	(9,371)	(9,371)
7	Dollars to be refunded (Schedule 12A, ln 16 * Sch 2B, ln 27, col. F)	-	97,697	97,697
8	Total cost to be recovered through GCA (ln 4 + ln 5 + ln 6 - ln 7)	<u>\$3,188,768</u>	<u>\$8,343,807</u>	<u>\$11,532,575</u>
9	Net Write-Off Recovery Costs (ln 8 *1.10%)			<u>\$126,858</u>
10	Total cost to be recovered through GCA (ln. 8 + ln 9)			<u>\$11,659,433</u>

Citizens Gas
Determination of Gas Supply Charge with Demand Cost Allocated
Estimated For March 2021
To Be Applied To March 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
	<u>Calculation of Gas Supply Charge per Unit (Dth)</u>					
11	Balancing Demand Cost Variance (Sch12B, pg. 2, ln 13 * Sch 2C, ln 22)	(\$57)	(\$8,908)	-	-	-
12	Throughput excluding Basic - Dth (Sch 2C, ln 1)	11,797	2,812,070	-	-	-
13	Total Balancing Demand Cost variance per unit of throughput (ln 11/ ln 12)	(\$0.005)	(\$0.003)	-	-	-
14	Retail demand cost per unit sales (Sch 1A, pg 1 ln 8)	0.875	0.821	1.304	0.783	-
15	Monthly balancing demand cost per unit for GR D1 & D2 only (Sch 1A, pg 1, ln 11)	0.008	0.008	-	-	-
16	Total demand cost to be recovered through GCA (ln 13 + ln 14 + ln 15)	\$0.878	\$0.826	\$1.304	\$0.783	\$0.000
17	Total Gas Supply variance (Sch 12B, pg 1, ln 15) * (Sch 2B, ln 27)	(3,959)	(625,683)	(3,467)	(313,583)	0
18	Dollars to be refunded (ln 7) * Sch 2B, ln 23)	298	71,000	552	25,847	0
19	Other non-demand gas costs (ln 4, col B - ln 2, col B) * (Sch 2B, ln 23)	26,485	6,312,733	49,043	2,298,122	0
20	Total monthly non-demand costs to be recovered through Gas Supply Charge (ln 17 - ln 18 + ln 19)	\$22,228	\$5,616,050	\$45,024	\$1,958,692	\$0
21	Sales subject to GCA - Dth (Schedule 2B, ln 1)	11,797	2,812,070	21,846	1,023,723	0
22	Total monthly non-demand costs per unit sales (ln 20 / ln 21)	\$1.884	\$1.997	\$2.061	\$1.913	\$0.000
23	Net Write-Off Recovery Cost (Sch 1C, pg 1, ln 4)	0.045	0.041	0.015	0.010	0.000
24	PEPL Unnominated Quantities Retail Cost (Schedule 4, pg. 1 ln 8)	0.172	0.169	0.094	0.165	0.000
25	PEPL Balancing Cost for Gas Rates D1 & D2 only (Sch 4, pg 1, ln 15)	0.012	0.012	-	-	-
26	Gas Supply Charge to be recovered through GCA (ln 16 + ln 22 + ln 23 + ln 24 + ln 25)	\$2.991	\$3.045	\$3.474	\$2.871	\$0.000
27	Gas Supply Charge modified for Indiana Utility Receipts Tax (ln 26 / (1 - 1.40%))	\$3.033	\$3.088	\$3.523	\$2.912	\$0.000

Citizens Gas
Determination of Balancing Demand Charge per Unit (Dth)
Estimated for the Period March 2021
To Be Applied to the March 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 22)	(\$1,515)	(\$6,935)	\$970	\$7,074
29	Throughput excluding Basic - Dth (Sch 2C, ln 1)	<u>236,592</u>	<u>1,664,679</u>	<u>267,785</u>	<u>21,266</u>
30	Total Balancing Demand Cost variance per unit of throughput (ln 28/ ln 29)	(\$0.0064)	(\$0.0042)	\$0.0036	\$0.3326
31	Monthly balancing demand charge per unit of throughput (Sch 1A, pg 1, ln 11)	0.008	0.008	0.008	0.008
32	PEPL balancing demand charge per unit of throughput (Sch 4, pg 1, ln 15)	<u>0.0120</u>	<u>0.0120</u>	<u>0.0120</u>	<u>0.0120</u>
33	Total balancing demand charge per unit of throughput (ln 30 + ln 31 + ln 32)	<u>0.0136</u>	<u>\$0.0158</u>	<u>\$0.0236</u>	<u>\$0.3526</u>
34	Total balancing demand charge modified for Indiana Utilities Receipts Tax (ln 33 / (1-1.40%))	<u>\$0.014</u>	<u>\$0.016</u>	<u>\$0.024</u>	<u>\$0.358</u>

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

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>0.0007</u>	<u>0.0008</u>	<u>0.0012</u>	<u>0.0176</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>\$0.018</u>

Citizens Gas
Determination of Back-up Gas Supply Charge
Estimated for March 2021
To Be Applied to March 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 1, ln 2)	\$164,877
38	Monthly retail demand costs for Gas Rate Nos. D3 & D4 (Sch 1A, pg 1, ln 6)	<u>829,992</u>
39	Total retail demand costs for Gas Rates Nos. D3 & D4 (ln 37 + ln 38)	\$994,869
40	Estimated monthly retail sales Dths for Gas Rates D3 & D4 (Sch. 2B, line 1)	<u>1,045,569</u>
41	Back-up supply capacity charge per unit (ln 39 / ln 40)	<u>\$0.952</u>
42	Back-up supply capacity charge modified for Indiana Utilities Receipts Tax (ln 41 / (1-1.40%))	<u><u>\$0.966</u></u>
43	PEPL monthly variable costs for Gas Rate Nos. D3 & D4 (Sch 4, pg 1, ln 5)	\$5,726
44	Total monthly non-demand costs for Gas Rate Nos. D3 & D4 (Sch 1, ln 18 + ln 19)	<u>2,347,165</u>
45	Total retail non-demand costs for Gas Rates Nos. D3 & D4 (ln 43 + ln 44)	\$2,352,891
46	Estimated monthly retail sales Dths for Gas Rates D3 & D4 (Sch. 2B, ln 1)	<u>1,045,569</u>
47	Back-up supply commodity charge per unit (ln 45 / ln 46)	<u>\$2.250</u>
48	Back-up supply commodity charge modified for Indiana Utilities Receipts Tax (ln 47 / (1-1.40%))	<u><u>\$2.282</u></u>
49	Total Back-up Gas Supply Charge (ln 42 + ln 48)	<u><u>\$3.248</u></u>

Citizens Gas
Determination of Gas Supply Charge with Demand Cost Allocated
Estimated for April 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)	\$1,482,025	\$7,225,858	\$8,707,883
2 PEPL Unnominated Quantities cost (Schedule 4 pg 2, ln 16 col A + ln 23)	-	572,173	\$572,173
3 Gas (injected into) withdrawn from storage - net cost (Schedule 5, ln 6)	(77,140)	(513,470)	(\$590,610)
4 Total estimated gas cost (ln 1 through ln 3)	\$1,404,885	\$7,284,561	\$8,689,446
5 Total Gas Supply variance (Sch 1, April, total of ln 17)	-	(647,096)	(\$647,096)
6 Total Balancing Demand variance (Sch 1 pg 2 ln 11 + Sch. 1, ln 28)		(5,045)	(\$5,045)
7 Dollars to be refunded (Schedule 12A, ln 16 * Sch 2B, ln 28, col. F)	-	67,425	\$67,425
8 Total cost to be recovered through GCA (ln 4 + ln 5 + ln 6 - ln 7)	<u>\$1,404,885</u>	<u>\$6,564,995</u>	<u>\$7,969,880</u>
9 Net Write-Off Recovery Costs (ln 8 * 1.10%)			<u>\$87,669</u>
10 Total cost to be recovered through GCA (ln. 8 + ln 9)			<u>\$8,057,549</u>

Citizens Gas
Determination of Gas Supply Charge with Demand Cost Allocated
Estimated for April 2021
To Be Applied to April 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)	(\$39)	(\$6,236)	-	-	-
12	Throughput excluding Basic - Dth (Sch 2C, ln 2)	8,201	1,968,698	-	-	-
13	Total Balancing Demand Cost per unit of throughput (ln 11 /ln 12)	(\$0.005)	(\$0.003)	-	-	-
14	Retail demand cost per unit sales (Sch 1A, pg 2 ln 8)	0.551	0.513	0.300	0.538	-
15	Monthly balancing demand cost per unit for GR D1 & D2 only (Sch 1A, pg 2, ln 11)	0.007	0.007	-	-	-
16	Total demand cost to be recovered through GCA (ln 13 + ln 14 + ln 15)	\$0.553	\$0.517	\$0.300	\$0.538	\$0.000
17	Total Gas Supply variance (Sch 12B, pg 1, ln 15) * (Sch 2B, ln 28)	(2,752)	(438,035)	(6,598)	(199,711)	0
18	Dollars to be refunded ((ln 7) * Sch 2B, ln 24)	207	49,707	1,050	16,461	0
19	Other non-demand gas costs (ln 4, col B - ln 2, col B) * (Sch 2B, ln 24)	20,614	4,948,473	104,505	1,638,796	0
20	Total monthly non-demand costs to be recovered through Gas Supply Charge (ln 17 - ln 18 + ln 19)	\$17,655	\$4,460,731	\$96,857	\$1,422,624	\$0
21	Sales subject to GCA - Dth (Schedule 2B, ln 2)	8,201	1,968,698	41,575	651,976	0
22	Total monthly non-demand costs per unit sales (ln 20 / ln 21)	\$2.153	\$2.266	\$2.330	\$2.182	\$0.000
23	Net Write-Off Recovery Cost (Sch 1C, pg 2, ln 4)	0.045	0.040	0.005	\$0.011	\$0.000
24	PEPL Unnominated Quantities Retail Cost (Sch 4, pg 2 ln 8)	0.198	0.194	0.040	0.208	0.000
25	PEPL Balancing Cost for Gas Rates D1 & D2 only (Sch 4, pg 2, ln 15)	0.015	0.015	-	-	-
26	Gas Supply Charge to be recovered through GCA (ln 16 + ln 22 + ln 23 + ln 24 + ln 25)	\$2.964	\$3.032	\$2.675	\$2.939	\$0.000
27	Gas Supply Charge modified for Indiana Utility Receipts Tax (ln 26 / (1 - 1.40%))	\$3.006	\$3.075	\$2.713	\$2.981	\$0.000

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

Line No.		A Gas Rate <u>No. D3/No. D7</u>	B Gas Rate <u>No. D4</u>	C Gas Rate <u>No. D5</u>	D Gas Rate <u>No. D9</u>
	<u>Calculation of Balancing Demand Charge per Unit (Dth)</u>				
28	Balancing Demand Cost Variance (Sch12B, pg. 2, ln 13 * Sch 2C, ln 23)	(\$1,492)	(\$4,460)	\$795	\$6,387
29	Throughput excluding Basic - Dth (Sch 2C, ln 2)	<u>233,055</u>	<u>1,070,536</u>	<u>219,403</u>	<u>19,200</u>
30	Total Balancing Demand Cost variance per unit of throughput (ln 28/ ln 29)	(\$0.0064)	(\$0.0042)	\$0.0036	\$0.3327
31	Monthly balancing demand charge per unit of throughput (Sch 1A, pg 2, ln 11)	0.007	0.007	0.007	0.007
32	PEPL balancing demand charge per unit of throughput (Sch 4, pg 2, ln 15)	<u>0.0150</u>	<u>0.0150</u>	<u>0.0150</u>	<u>0.0150</u>
33	Total balancing demand charge per unit of throughput (ln 30 + ln 31 + ln 32)	<u>\$0.0156</u>	<u>\$0.0178</u>	<u>\$0.0256</u>	<u>\$0.3547</u>
34	Total balancing demand charge modified for Indiana Utilities Receipts Tax (ln 33 / (1-1.40%))	<u>\$0.016</u>	<u>\$0.018</u>	<u>\$0.026</u>	<u>\$0.360</u>

Citizens Gas
Determination of Basic Balancing Charge
Estimated for April 2021
To Be Applied to April 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)	0.0008	0.0009	0.0013	0.0177
36	Basic balancing charge modified for Indiana Utilities Receipts Tax (ln 35/ (1-1.40%))	\$0.001	\$0.001	\$0.001	\$0.018

Citizens Gas
Determination of Back-up Gas Supply Charge
Estimated for April 2021
To Be Applied to April 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)	\$130,279
38	Monthly retail demand costs for Gas Rate Nos. D3 & D4 (Sch 1A, pg 2, ln 6)	<u>363,466</u>
39	Total retail demand costs for Gas Rates Nos. D3 & D4 (ln 37 + ln 38)	\$493,745
40	Estimated Monthly retail sales Dths for Gas Rates D3 & D4 (Sch. 2B, line 2)	<u>693,551</u>
41	Back-up supply capacity charge per unit (ln 39 / ln 40)	<u>\$0.712</u>
42	Back-up supply capacity charge modified for Indiana Utilities Receipts Tax (ln 41 / (1-1.40%))	<u><u>\$0.722</u></u>
43	PEPL monthly variable costs for Gas Rate Nos. D3 & D4 (Sch 4, pg 2, ln 5)	\$6,977
44	Total monthly non-demand costs for Gas Rate Nos. D3 & D4 (Sch 1, ln 18 + ln 19)	<u>1,743,301</u>
45	Total retail non-demand costs for Gas Rates Nos. D3 & D4 (ln 43 + ln 44)	\$1,750,278
46	Estimated monthly retail sales Dths for Gas Rates D3 & D4 (Sch. 2B, ln 2)	<u>693,551</u>
47	Back-up supply commodity charge per unit (ln 45 / ln 46)	<u>\$2.524</u>
48	Back-up supply commodity charge modified for Indiana Utilities Receipts Tax (ln 47 / (1-1.40%))	<u><u>\$2.560</u></u>
49	Total Back-up Gas Supply Charge (ln 42 + ln 48)	<u><u>\$3.282</u></u>

Citizens Gas
Determination of Gas Supply Charge with Demand Cost Allocated
Estimated for May 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)	\$955,857	\$7,610,455	\$8,566,312
2	PEPL Unnominated Quantities cost (Schedule 4 pg 3, ln 16 col A + ln 23)	-	601,392	601,392
3	Gas (injected into) withdrawn from storage - net cost (Schedule 5, ln 9)	(538,900)	(4,290,460)	(4,829,360)
4	Total estimated gas cost (ln 1 through ln 3)	\$416,957	\$3,921,387	\$4,338,344
5	Total Gas Supply variance (Sch 1, May, total of ln 17)	-	(305,811)	(305,811)
6	Total Balancing Demand variance (total of Sch 1 pg 2 ln 11 + Sch. 1, ln 28)		(191)	(191)
7	Dollars to be refunded (Schedule 12A, ln 16 * Sch 2B, ln 29, col. F)	-	32,117	32,117
8	Total cost to be recovered through GCA (ln 4 + ln 5 + ln 6 - ln 7)	\$416,957	\$3,583,268	\$4,000,225
9	Net Write-Off Recovery Costs (ln 8 * 1.10%)			\$44,002
10	Total cost to be recovered through GCA (ln. 8 + ln 9)			\$4,044,227

Citizens Gas
Determination of Gas Supply Charge with Demand Cost Allocated
Estimated for May 2021
To Be Applied to May 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)	(\$26)	(\$2,861)	-	-	-
12	Throughput excluding Basic - Dth (Sch 2C, ln 3)	<u>5,349</u>	<u>903,171</u>	<u>-</u>	<u>-</u>	<u>-</u>
13	Total Balancing Demand Cost per unit of throughput (ln 11/ln 12)	(\$0.005)	(\$0.003)	-	-	-
14	Retail demand cost per unit sales (Sch 1A, pg 3 ln 8)	\$0.256	\$0.338	\$0.067	\$0.345	-
15	Monthly balancing demand cost per unit for GR D1 & D2 only (Sch 1A, pg 3, ln 11)	<u>0.000</u>	<u>0.000</u>	<u>-</u>	<u>-</u>	<u>-</u>
16	Total demand cost to be recovered through GCA (ln 13 + ln 14 + ln 15)	<u>\$0.251</u>	<u>\$0.335</u>	<u>\$0.067</u>	<u>\$0.345</u>	<u>\$0.000</u>
17	Total variance (Sch 12B, pg 1, ln 15) * (Sch 2B, ln 29)	(1,796)	(200,955)	(8,918)	(94,142)	0
18	Dollars to be refunded ((ln 7) * Sch 2B, ln 25)	135	22,803	1,419	7,760	0
19	Other non-demand gas costs (ln 4, col B - ln 2, col B) * (Sch 2B, ln 25)	<u>13,961</u>	<u>2,357,253</u>	<u>146,644</u>	<u>802,137</u>	<u>0</u>
20	Total monthly non-demand costs to be recovered through Gas Supply Charge (ln 17 - ln 18 + ln 19)	\$12,030	\$2,133,495	\$136,307	\$700,235	\$0
21	Sales subject to GCA - Dth (Schedule 2B, ln 3)	<u>5,349</u>	<u>903,171</u>	<u>56,186</u>	<u>307,336</u>	<u>0</u>
22	Total monthly non-demand costs per unit sales (ln 20 / ln 21)	\$2.249	\$2.362	\$2.426	\$2.278	\$0.000
23	Net Write-Off Recovery Cost (Sch 1C, pg 3 ln 4)	0.035	0.044	0.002	0.012	0.000
24	PEPL Unnominated Quantities Retail Cost (Sch 4, pg 3 ln 8)	0.319	0.444	0.031	0.464	0.000
25	PEPL Balancing Cost for Gas Rates D1 & D2 only (Sch 4, pg 3, ln 15)	<u>0.028</u>	<u>0.028</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>\$2.882</u>	<u>\$3.213</u>	<u>\$2.526</u>	<u>\$3.099</u>	<u>\$0.000</u>
27	Gas Supply Charge modified for Indiana Utility Receipts Tax (ln 26 / (1 - 1.40%))	<u>\$2.923</u>	<u>\$3.259</u>	<u>\$2.562</u>	<u>\$3.143</u>	<u>\$0.000</u>

Citizens Gas
Determination of Balancing Demand Charge per Unit (Dth)
Estimated For the Period May 2021
To Be Applied to the May 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)	(\$1,484)	(\$2,393)	\$675	\$5,898
29	Throughput excluding Basic - Dth (Sch 2C, ln 3)	<u>231,810</u>	<u>574,308</u>	<u>186,379</u>	<u>17,732</u>
30	Total Balancing Demand Cost variance per unit of throughput (ln 28/ ln 29)	(\$0.0064)	(\$0.0042)	\$0.0036	\$0.3326
31	Monthly balancing demand charge per unit of throughput (Sch 1A, pg 3, ln 11)	0.000	0.000	0.000	0.000
32	PEPL balancing demand charge per unit of throughput (Sch 4, pg 3, ln 15)	<u>0.0280</u>	<u>0.0280</u>	<u>0.0280</u>	<u>0.0280</u>
33	Total balancing demand charge per unit of throughput (ln 30 + ln 31 + ln 32)	<u>\$0.0216</u>	<u>\$0.0238</u>	<u>\$0.0316</u>	<u>\$0.3606</u>
34	Total balancing demand charge modified for Indiana Utilities Receipts Tax (ln 33 / (1-1.40%))	<u>\$0.022</u>	<u>\$0.024</u>	<u>\$0.032</u>	<u>\$0.366</u>

Citizens Gas
Determination of Basic Balancing Charge
Estimated for May 2021
To Be Applied to May 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)	0.0011	0.0012	0.0016	0.0180
36	Basic Balancing Charge modified for Indiana Utilities Receipts Tax (ln 35/ (1-1.40%))	\$0.001	\$0.001	\$0.002	\$0.018

Citizens Gas
Determination of Back-up Gas Supply Charge
Estimated for May 2021
To Be Applied to May 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 3, ln 2)	\$133,440
38	Monthly retail demand costs for Gas Rate Nos. D3 & D4 (Sch 1A, pg 3, ln 6)	<u>109,912</u>
39	Total retail demand costs for Gas Rates Nos. D3 & D4 (ln 37 + ln 38)	\$243,352
40	Estimated monthly retail sales Dths for Gas Rates D3 & D4 (Sch. 2B, line 3)	<u>363,522</u>
41	Back-up supply capacity charge per unit (ln 39 / ln 40)	<u>\$0.669</u>
42	Back-up supply capacity charge modified for Indiana Utilities Receipts Tax (ln 41 / (1-1.40%))	<u><u>\$0.678</u></u>
43	PEPL monthly variable costs for Gas Rate Nos. D3 & D4 (Sch 4, pg 3, ln 5)	\$10,826
44	Total monthly non-demand costs for Gas Rate Nos. D3 & D4 (Sch 1, ln 18 + ln 19)	<u>948,781</u>
45	Total retail non-demand costs for Gas Rates Nos. D3 & D4 (ln 43 + ln 44)	\$959,607
46	Estimated monthly retail sales Dths for Gas Rates D3 & D4 (Sch. 2B, ln 3)	<u>363,522</u>
47	Back-up supply commodity charge per unit (ln 45 / ln 46)	<u>\$2.640</u>
48	Back-up supply commodity charge modified for Indiana Utilities Receipts Tax (ln 47 / (1-1.40%))	<u><u>\$2.677</u></u>
49	Total Back-up Gas Supply Charge (ln 42 + ln 48)	<u><u>\$3.355</u></u>

Citizens Gas
Allocation of Monthly Demand Cost
March 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)	\$9,139	\$2,043,312	\$25,210	\$709,503	-	\$2,787,164
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)	\$10,324	\$2,308,292	\$28,479	\$801,513	-	\$3,148,608
7	Estimated monthly retail sales- Dth (Sch 2B, ln 1)	<u>11,797</u>	<u>2,812,070</u>	<u>21,846</u>	<u>1,023,723</u>	-	<u>3,869,436</u>
8	Monthly retail demand cost per unit sales (ln 6 / ln 7)	<u>\$0.875</u>	<u>\$0.821</u>	<u>\$1.304</u>	<u>\$0.783</u>	-	<u>\$0.814</u>
9	Monthly balancing demand costs (ln 18 * 10%) * (Sch. 2C, ln 18)	94	22,523	1,895	13,333	2,145	40,160
10	Estimated monthly total throughput excl. Basic - Dth (Sch 2C, ln 1)	<u>11,797</u>	<u>2,812,070</u>	<u>236,592</u>	<u>1,664,679</u>	<u>267,785</u>	<u>5,014,189</u>
11	Monthly balancing demand cost per unit of throughput (ln 9 / ln 10)	<u>\$0.008</u>	<u>\$0.008</u>	<u>\$0.008</u>	<u>\$0.008</u>	<u>\$0.008</u>	<u>\$0.008</u>

<u>Calculation of Monthly Demand Costs</u>		<u>Demand Cost</u>
12	Exelon Generation Company, LLC Nominated Demand Costs	\$ 1,100,104
12a	REX Winter 2021 Demand Charges	\$ 286,997
13	TGT Unnominated Demand Costs	\$ 401,604
14	IMGPA Prepay Demand Costs	\$ 318,563
15	Demand Cost (Sch 3 ln 15 col G)	\$ 232,320
16	Demand Cost (Sch 5 ln 3 col G)	<u>\$ 849,180</u>
17	Monthly retail demand costs (ln 12 + ln 12a +sum(ln14 + ln15 + ln16))	<u>\$ 2,787,164</u>
18	Unnominated Demand Costs (ln 13)	<u>\$401,604</u>
19	Total monthly demand costs (ln 17 + ln 18)	<u>\$3,188,768</u>

Citizens Gas
Allocation of Monthly Demand Cost
April 2021

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)	\$3,752	\$838,908	\$10,350	\$291,295	-	-	\$1,144,305
5	Monthly TGT Unnom. demand costs - retail (ln 18 * 90%) * ln 3)	<u>769</u>	<u>171,932</u>	<u>2,121</u>	<u>59,700</u>	-	-	<u>234,522</u>
6	Total monthly retail demand costs (ln 4 + ln 5)	\$4,521	\$1,010,840	\$12,471	\$350,995	-	-	\$1,378,827
7	Estimated monthly retail sales- Dth (Sch 2B, ln 2)	<u>8,201</u>	<u>1,968,698</u>	<u>41,575</u>	<u>651,976</u>	-	-	<u>2,670,450</u>
8	Monthly retail demand cost per unit sales (ln 6 / ln 7)	<u>\$0.551</u>	<u>\$0.513</u>	<u>\$0.300</u>	<u>\$0.538</u>	-	-	<u>\$0.516</u>
9	Monthly balancing demand costs (ln 18 * 10%) * (Sch. 2C, ln 19)	61	14,577	1,726	7,927	1,625	142	26,058
10	Estimated monthly total throughput - Dth (Sch 2C, ln 2)	<u>8,201</u>	<u>1,968,698</u>	<u>233,055</u>	<u>1,070,536</u>	<u>219,403</u>	<u>19,200</u>	<u>3,519,093</u>
11	Monthly balancing demand cost per unit of throughput (ln 9 / ln 10)	<u><u>\$0.007</u></u>	<u><u>\$0.007</u></u>	<u><u>\$0.007</u></u>	<u><u>\$0.007</u></u>	<u><u>\$0.007</u></u>	<u><u>\$0.007</u></u>	<u><u>\$0.007</u></u>

Calculation of Monthly Demand Costs	Demand Cost
12 Exelon Generation Company, LLC	
12 Nominated Demand Costs	\$ 1,091,871
12a REX Winter 2021 Demand Charges	\$ 91,839
13 TGT Unnominated Demand Costs	\$ 260,580
14 IMGPA Prepay Demand Costs	\$ 90,195
15 Demand Cost (Sch 3 ln 15 col G)	\$ (52,460)
16 Demand Cost (Sch 5 Ln 6 Col G)	\$ (77,140)
17 Monthly retail demand costs (ln 12 + sum(ln 14 + ln15 + ln16))	<u>\$ 1,144,305</u>
18 Unnominated Demand Costs (ln 13)	<u>\$260,580</u>
19 Total Monthly demand costs (ln 17 + ln 18)	<u><u>\$ 1,404,885</u></u>

Citizens Gas
Allocation of Monthly Demand Cost
May 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)	\$1,367	\$305,678	\$3,771	\$106,141	-	\$416,957
5	Monthly TGT Unnom. demand costs - retail (ln 18 * 90%) * ln 3)	0	0	0	0	-	0
6	Total monthly retail demand costs (ln 4 + ln 5)	\$1,367	\$305,678	\$3,771	\$106,141	-	\$416,957
7	Estimated monthly retail sales- Dth (Sch 2B, ln 3)	5,349	903,171	56,186	307,336	-	1,272,042
8	Monthly retail demand cost per unit sales (ln 6 / ln 7)	\$0.256	\$0.338	\$0.067	\$0.345	-	\$0.328
9	Monthly balancing demand costs (ln 18 * 10%) * (Sch. 2C, ln 20)	0	0	0	0	0	0
10	Estimated monthly total throughput - Dth (Sch 2C, ln 3)	5,349	903,171	231,810	574,308	186,379	1,918,749
11	Monthly balancing demand cost per unit of throughput (ln 9 / ln 10)	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000

<u>Calculation of Monthly Demand Costs</u>		<u>Demand Cost</u>
12	Exelon Generation Company, LLC	
12	Nominated Demand Costs	\$ 957,755
12a	REX Winter 2021 Demand Charges	\$ -
13	TGT Unnominated Demand Costs	\$ -
14	IMGPA Prepay Demand Costs	\$ 93,202
15	Demand Cost (Sch 3 ln 15 col G)	\$ (95,100)
16	Demand Cost (Sch 5 Ln 9 Col G)	\$ (538,900)
17	Monthly retail demand costs (ln 12 + sum(ln 14 + ln15 + ln16))	\$ 416,957
18	Unnominated Demand Costs (ln 13)	\$0
19	Total Monthly demand costs (ln 17 + ln 18)	\$416,957

Citizens Gas
Determination of Gas Cost Adjustment (GCA)
Estimation Period March 1, 2021 through May 31, 2021
UAF Component in Rates (\$/DTH)

Line No.		A March 2021	B April 2021	C May 2021	D Total
1	Volume of pipeline gas purchases (Sch. 3) - Dths	2,145,351	2,824,877	3,015,480	7,985,708
2	Volume of Gas (injected into) withdrawn from storage (See Schedule 3B) - Dths	<u>1,790,967</u>	<u>(108,308)</u>	<u>(1,713,847)</u>	<u>(31,188)</u>
3	Total volume supplied - Dths	3,936,318	2,716,569	1,301,633	7,954,520
4	Less: Gas Division usage - Dths	<u>(14,066)</u>	<u>(9,669)</u>	<u>(12,126)</u>	<u>(35,861)</u>
5	Total volume of gas available for sale - Dths (ln 3 + ln 4)	3,922,252	2,706,900	1,289,507	7,918,659
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)	53,343	36,814	17,537	107,694
8	Average Commodity Rate - Schedule 3A	<u>\$2.4935</u>	<u>\$2.5579</u>	<u>\$2.5238</u>	
9	UAF Costs (ln7 * ln8)	\$133,011	\$94,167	\$44,260	\$271,438
10	Schedule 2B Retail sales volumes	<u>3,869,436</u>	<u>2,670,450</u>	<u>1,272,042</u>	7,811,928
11	UAF Component in rates - \$ per Dth (ln9 / ln10) 1/	\$0.0344	\$0.0353	\$0.0348	

1/ For informational purposes only.

Citizens Gas
Allocation of Net Write-Off Recovery Cost
March 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	\$533	\$115,313	\$327	\$10,597	\$88	\$126,858
3	Estimated retail sales- Dth (Sch 2B, ln 1)	<u>11,797</u>	<u>2,812,070</u>	<u>21,846</u>	<u>1,023,723</u>	<u>0</u>	<u>3,869,436</u>
4	Net Write-Off Recovery cost per unit sales (ln 2 / ln 3)	<u>\$0.045</u>	<u>\$0.041</u>	<u>\$0.015</u>	<u>\$0.010</u>	<u>\$0.000</u>	

Citizens Gas
Allocation of Net Write-Off Recovery Cost
April 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	\$368	\$79,690	\$226	\$7,324	\$61	\$87,669
3	Estimated retail sales- Dth (Sch 2B, ln 2)	<u>8,201</u>	<u>1,968,698</u>	<u>41,575</u>	<u>651,976</u>	<u>0</u>	<u>2,670,450</u>
4	Net Write-Off Recovery cost per unit sales (ln 2 / ln 3)	<u>\$0.045</u>	<u>\$0.040</u>	<u>\$0.005</u>	<u>\$0.011</u>	<u>\$0.000</u>	

Citizens Gas
Allocation of Net Write-Off Recovery Cost
May 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	\$185	\$39,997	\$113	\$3,676	\$31	\$44,002
3	Estimated retail sales- Dth (Sch 2B, ln 3)	<u>5,349</u>	<u>903,171</u>	<u>56,186</u>	<u>307,336</u>	<u>0</u>	<u>1,272,042</u>
4	Net Write-Off Recovery cost per unit sales (ln 2 / ln 3)	<u>\$0.035</u>	<u>\$0.044</u>	<u>\$0.002</u>	<u>\$0.012</u>	<u>\$0.000</u>	

Citizens Gas
Estimated Total Throughput for Twelve Months Ending February 2022

Line No.		A Gas Rate No. D1	B Gas Rate No. D2	C Gas Rate No. D3/No. D7	D Gas Rate No. D4	E Gas Rate No. D5	F Gas Rate No. D9	G Total Throughput Subject to GCA
	<u>Estimated Total Throughput Volumes (Dth) for Twelve Months Ending February 2022</u>							
1	March 2021	11,797	2,812,070	252,774	1,670,817	390,049	541,694	5,679,201
2	April 2021	8,201	1,968,698	248,895	1,075,576	317,203	755,760	4,374,333
3	May 2021	5,349	903,171	247,434	578,648	267,475	751,812	2,753,889
4	First Quarter	25,347	5,683,939	749,103	3,325,041	974,727	2,049,266	12,807,423
5	June 2021	3,815	349,491	232,447	347,516	239,743	724,740	1,897,752
6	July 2021	3,222	301,132	232,257	334,554	237,343	504,184	1,612,692
7	August 2021	3,219	299,531	231,993	334,269	236,909	727,198	1,833,119
8	Second Quarter	10,256	950,154	696,697	1,016,339	713,995	1,956,122	5,343,563
9	September 2021	4,333	355,340	234,167	408,924	252,043	717,720	1,972,527
10	October 2021	4,966	677,949	262,287	635,075	302,808	786,222	2,669,307
11	November 2021	9,461	1,886,703	275,265	1,171,871	371,100	540,480	4,254,880
12	Third Quarter	18,760	2,919,992	771,719	2,215,870	925,951	2,044,422	8,896,714
13	December 2021	17,126	3,713,462	309,699	2,110,096	456,196	582,490	7,189,069
14	January 2022	19,845	4,078,254	299,937	2,539,510	480,438	592,286	8,010,270
15	February 2022	18,221	4,047,734	272,934	2,353,362	432,096	548,856	7,673,203
16	Fourth Quarter	55,192	11,839,450	882,570	7,002,968	1,368,730	1,723,632	22,872,542
17	Total Throughput - Dth	109,555	21,393,535	3,100,089	13,560,218	3,983,403	7,773,442	49,920,242
	<u>Quarterly Allocation Factor</u>							
18	First Quarter (line 4/line 17)	0.231364	0.265685	0.241639	0.245205	0.244698	0.263624	0.256557
19	Second Quarter (line 8/line 17)	0.093615	0.044413	0.224735	0.074950	0.179242	0.251642	0.107042
20	Third Quarter (line 12/line 17)	0.171238	0.136489	0.248934	0.163410	0.232452	0.263001	0.178219
21	Fourth Quarter (line 16/line 17)	0.503783	0.553413	0.284692	0.516435	0.343608	0.221733	0.458182
	<u>Current Throughput Allocation Factor</u>							
22	Allocation of March 2021 Estimated Throughput (line 1/line 1, column G)	0.002077	0.495153	0.044509	0.294199	0.068680	0.095382	1.000000
23	Allocation of April 2021 Estimated Throughput (line 2/line 2, column G)	0.001875	0.450057	0.056899	0.245883	0.072515	0.172771	1.000000
24	Allocation of May 2021 Estimated Throughput (line 3/line 3, column G)	0.001942	0.327963	0.089849	0.210120	0.097126	0.273000	1.000000
25	Allocation of Quarter Estimated Throughput (line 4/line 4, column G)	0.001979	0.443801	0.058490	0.259618	0.076106	0.160006	1.000000
	<u>Monthly Allocation Factors</u>							
26	March 2021 (line 1/line 4)	0.465420	0.494739	0.337436	0.502495	0.400162	0.264336	0.443430
27	April 2021 (line 2/line 4)	0.323549	0.346362	0.332257	0.323478	0.325428	0.368795	0.341547
28	May 2021 (line 3/line 4)	0.211031	0.158899	0.330307	0.174027	0.274410	0.366869	0.215023
29	Total Throughput Allocation Factor (line 17/line 17, col. G)	0.002195	0.428554	0.062101	0.271638	0.079795	0.155717	1.000000

Citizens Gas
Estimated Retail Sales Volume for Twelve Months Ending February 2022

Line No.		A Gas Rate No. D1	B Gas Rate No. D2	C Gas Rate No. D3/No. D7	D Gas Rate No. D4	E Gas Rate No. D5	F Total Retail Sales Subject to GCA
	Estimated Retail Sales Volumes (Dth) for Twelve Months Ending <u>February 2022</u>						
1	March 2021	11,797	2,812,070	21,846	1,023,723	0	3,869,436
2	April 2021	8,201	1,968,698	41,575	651,976	0	2,670,450
3	May 2021	5,349	903,171	56,186	307,336	0	1,272,042
4	First Quarter	25,347	5,683,939	119,607	1,983,035	0	7,811,928
5	June 2021	3,815	349,491	50,087	161,336	0	564,729
6	July 2021	3,222	301,132	50,681	155,684	0	510,719
7	August 2021	3,219	299,531	50,603	156,763	0	510,116
8	Second Quarter	10,256	950,154	151,371	473,783	0	1,585,564
9	September 2021	4,333	355,340	47,787	184,824	0	592,284
10	October 2021	4,966	677,949	53,638	221,284	0	957,837
11	November 2021	9,461	1,886,703	44,029	538,133	0	2,478,326
12	Third Quarter	18,760	2,919,992	145,454	944,241	0	4,028,447
13	December 2021	17,126	3,713,462	50,283	1,202,698	0	4,983,569
14	January 2022	19,845	4,078,254	32,442	1,553,880	0	5,684,421
15	February 2022	18,221	4,047,734	21,497	1,523,445	0	5,610,897
16	Fourth Quarter	55,192	11,839,450	104,222	4,280,023	0	16,278,887
17	Total Retail Sales - Dth	109,555	21,393,535	520,654	7,681,082	0	29,704,826
	<u>Quarterly Retail Allocation Factor</u>						
18	First Quarter (line 4/line 17)	0.231364	0.265685	0.229725	0.258171	0.000000	0.262985
19	Second Quarter (line 8/line 17)	0.093615	0.044413	0.290732	0.061682	0.000000	0.053377
20	Third Quarter (line 12/line 17)	0.171238	0.136489	0.279368	0.122931	0.000000	0.135616
21	Fourth Quarter (line 16/line 17)	0.503783	0.553413	0.200175	0.557216	0.000000	0.548022
22	Annual (line 17 / line 17, Column F)	0.003688	0.720204	0.017528	0.258580	0.000000	1.000000
	<u>Current Retail Sales Allocation Factor</u>						
23	Allocation of March 2021 Estimated Throughput (line 1/line 1, column F)	0.003049	0.726739	0.005646	0.264566	0.000000	1.000000
24	Allocation of April 2021 Estimated Throughput (line 2/line 2, column F)	0.003071	0.737215	0.015569	0.244145	0.000000	1.000000
25	Allocation of May 2021 Estimated Throughput (line 3/line 3, column F)	0.004205	0.710017	0.044170	0.241608	0.000000	1.000000
26	Allocation of Quarter Estimated Retail Sales (line 4/line 4, column F)	0.003245	0.727597	0.015311	0.253847	0.000000	1.000000
	<u>Monthly Retail Allocation Factors</u>						
27	March 2021 (line 1/line 4)	0.465420	0.494739	0.182648	0.516240	0.000000	0.495324
28	April 2021 (line 2/line 4)	0.323549	0.346362	0.347597	0.328777	0.000000	0.341843
29	May 2021 (line 3/line 4)	0.211031	0.158899	0.469755	0.154983	0.000000	0.162833

Citizens Gas
Estimated Total Throughput Excluding Basic Volume (Dth) for Twelve Months Ending February 2022

Line No.		A Gas Rate No. D1	B Gas Rate No. D2	C Gas Rate No. D3/No. D7	D Gas Rate No. D4	E Gas Rate No. D5	F Gas Rate No. D9	G Total Throughput Subject to GCA
	Estimated Total Throughput Excluding Basic Volumes (Dth) for Twelve Months Ending February 2022							
1	March 2021	11,797	2,812,070	236,592	1,664,679	267,785	21,266	5,014,189
2	April 2021	8,201	1,968,698	233,055	1,070,536	219,403	19,200	3,519,093
3	May 2021	5,349	903,171	231,810	574,308	186,379	17,732	1,918,749
4	First Quarter	25,347	5,683,939	701,457	3,309,523	673,567	58,198	10,452,031
5	June 2021	3,815	349,491	216,907	343,556	167,983	16,920	1,098,672
6	July 2021	3,222	301,132	216,757	330,648	166,353	16,864	1,034,976
7	August 2021	3,219	299,531	216,493	330,363	166,105	16,864	1,032,575
8	Second Quarter	10,256	950,154	650,157	1,004,567	500,441	50,648	3,166,223
9	September 2021	4,333	355,340	218,567	404,784	176,143	17,280	1,176,447
10	October 2021	4,966	677,949	246,240	630,177	208,196	18,910	1,786,438
11	November 2021	9,461	1,886,703	258,944	1,165,991	253,560	20,880	3,595,539
12	Third Quarter	18,760	2,919,992	723,751	2,200,952	637,899	57,070	6,558,424
13	December 2021	17,126	3,713,462	293,023	2,102,966	310,062	23,312	6,459,951
14	January 2022	19,845	4,078,254	283,135	2,532,008	326,182	24,056	7,263,480
15	February 2022	18,221	4,047,734	256,337	2,346,586	294,056	22,624	6,985,558
16	Fourth Quarter	55,192	11,839,450	832,495	6,981,560	930,300	69,992	20,708,989
17	Total Throughput excl. Basic - Dth	109,555	21,393,535	2,907,860	13,496,602	2,742,207	235,908	40,885,667
	<u>Current Throughput Excl. Basic Allocation Factor</u>							
18	Allocation of March 2021 Estimated Throughput (line 1/line 1, column G)	0.002353	0.560823	0.047184	0.331994	0.053405	0.004241	1.000000
19	Allocation of April 2021 Estimated Throughput (line 2/line 2, column G)	0.002330	0.559434	0.066226	0.304208	0.062346	0.005456	1.000000
20	Allocation of May 2021 Estimated Throughput (line 3/line 3, column G)	0.002788	0.470708	0.120813	0.299314	0.097136	0.009241	1.000000
21	Total Throughput Excl. Basic Allocation Factor (line 17/line 17, col. G)	0.002680	0.523252	0.071122	0.330106	0.067070	0.005770	1.000000
	<u>Monthly Total Throughput less Basic</u>							
22	March 2021 (line 1/line 4)	0.465420	0.494739	0.337287	0.502997	0.397563	0.365408	0.479733
23	April 2021 (line 2/line 4)	0.323549	0.346362	0.332244	0.323471	0.325733	0.329908	0.336690
24	May 2021 (line 3/line 4)	0.211031	0.158899	0.330469	0.173532	0.276704	0.304684	0.183577

Citizens Gas
Purchased Gas Cost - Estimated
March 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)
	March 2021										
Exelon	Generation Company, LLC										
1	Panhandle Eastern Pipeline - TOR			-		\$2.6474			-		-
2	Texas Gas Transmission - TOR			-		2.5791			-		-
3	TGT-REX			-		2.6265			-		-
4	Indiana Municipal Gas Purchasing Authority - TOR			18,538		2.6474			49,078		49,078
5	Indiana Municipal Gas Purchasing Authority - Prepay			511,252		2.3158			1,183,957		1,183,957
6	PEAK B			310,000		2.4955			773,605		773,605
7	Rockies Express Pipeline - TOR			353,298		2.4184			854,416		854,416
8	PEAK A			310,000		2.3680			734,080		734,080
9	Midwestern Gas Transmission Purchases			-		2.6718			-		-
10	Fixed Price Purchases								-		-
11	Hedging Transaction Costs								74,690		74,690
12	Boil-off / Peaking purchase			42,263		2.7030			114,237		114,237
13	Net Demand Cost Charges - AMA							1,501,708	-		1,501,708
13a	REX Winter 2021 Demand Charges							286,997			286,997
14	Demand Cost Charges -IMGPA - Prepay	17,090			18.6403			318,563	-		318,563
15	Texas Gas - NNS - (Injections)/Withdrawals			600,000	0.3872	2.6090		232,320	1,565,400		1,797,720
16	Total			2,145,351				\$2,339,588	\$5,349,463	-	\$7,689,051

Citizens Gas Purchased Gas Cost - Estimated April 2021											
		A	B	C	D	E	F	G	H	I	J
		Estimated Purchases			Supplier Rates Estimated			Estimated Costs			
Line		Commodity			Demand	Commodity	Other	Demand	Commodity	Other	Total
No.	Month and Supplier	Demand	MCF	DTH	\$/DTH	\$/DTH	\$/MCF	(A x D)	(C x E)		(G+H+I)
<u>April 2021</u>											
Exelon Generation Company, LLC											
1	Panhandle Eastern Pipeline - TOR			800,952		\$2.5407			2,034,979		2,034,979
2	Texas Gas Transmission - TOR			245,831		2.5783			633,826		633,826
3	TGT-REX			245,831		2.5807			634,416		634,416
4	Indiana Municipal Gas Purchasing Authority - TOR			5,250		2.5407			13,339		13,339
5	Indiana Municipal Gas Purchasing Authority - Prepay			144,750		2.2091			319,767		319,767
6	PEAK B			300,000		2.4935			748,050		748,050
7	Rockies Express Pipeline - TOR			840,000		2.4705			2,075,220		2,075,220
8	PEAK A			300,000		2.3660			709,800		709,800
9	Midwestern Gas Transmission Purchases			-		2.5645			-		-
10	Fixed Price Purchases								-		-
11	Hedging Transaction Costs								198,099		198,099
12	Boil-off / Peaking purchase			42,263		2.7010			114,152		114,152
13	Net Demand Cost Charges - AMA							1,352,451	-		1,352,451
13a	REX Winter 2021 Demand Charges							91,839			91,839
14	Demand Cost Charges -IMGPA - Prepay	5,000			18.0390			90,195	-		90,195
15	Texas Gas - NNS - (Injections)/Withdrawals			(100,000)	0.5246	2.5579		(52,460)	(255,790)		(308,250)
16	Total			2,824,877				\$1,482,025	\$7,225,858	-	\$8,707,883

Citizens Gas
Purchased Gas Cost - Estimated
May 2021

		A	B	C	D	E	F	G	H	I	J
		Estimated Purchases			Supplier Rates Estimated			Estimated Costs			
Line No.	Month and Supplier	Commodity			Demand \$/DTH	Commodity \$/DTH	Other \$/MCF	Demand (A x D)	Commodity (C x E)	Other	Total (G+H+I)
		Demand	MCF	DTH							
<hr/>											
May 2021											
<hr/>											
Exelon	Generation Company, LLC										
1	Panhandle Eastern Pipeline - TOR			976,558		\$2.5407			\$2,481,141		\$2,481,141
2	Texas Gas Transmission - TOR			655,828		2.6034			1,707,383		1,707,383
3	TGT-REX			245,831		2.5504			626,967		626,967
4	Indiana Municipal Gas Purchasing Authority - TOR			5,425		2.5407			13,783		13,783
5	Indiana Municipal Gas Purchasing Authority - Prepay			149,575		2.2091			330,426		330,426
6	PEAK B			310,000		2.5135			779,185		779,185
7	Rockies Express Pipeline - TOR			620,000		2.3898			1,481,676		1,481,676
8	PEAK A			310,000		2.3860			739,660		739,660
9	Midwestern Gas Transmission Purchases			-		2.5341			-		-
10	Fixed Price Purchases										
11	Hedging Transaction Costs								92,376		92,376
12	Boil-off / Peaking purchase			42,263		2.7210			114,998		114,998
13	Net Demand Cost Charges - AMA							957,755	-		957,755
13a	REX Winter 2021 Demand Charges							-			-
14	Demand Cost Charges -IMGPA - Prepay	5,000			18.6404			93,202	-		93,202
15	Texas Gas - NNS - (Injections)/Withdrawals			(300,000)	0.3170	2.5238		(95,100)	(757,140)		(852,240)
<hr/>											
16	Total			3,015,480				\$955,857	\$7,610,455	-	\$8,566,312

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

Line No	Description	Mar 2021	Apr 2021	May 2021	Total
<u>Commodity Volumes (Dth)</u>					
Purchases for Retail:					
1	Panhandle TOR	0	800,952	976,558	1,777,510
2	IMGPA TOR	18,538	5,250	5,425	29,213
3	IMGPA Prepay	511,252	144,750	149,575	805,577
4	Midwestern Gas	0	0	0	0
5	Rockies Express TOR - Monthly	353,298	840,000	620,000	1,813,298
6	PEAK A	310,000	300,000	310,000	920,000
7	Fixed Price Purchases (Sch. 3)	0	0	0	0
8	Texas Gas TOR	0	245,831	655,828	901,659
9	TGT-Rex East	0	245,831	245,831	491,662
10	PEAK B	310,000	300,000	310,000	920,000
11	Texas Gas NNS	600,000	(100,000)	(300,000)	200,000
12	Boil-off/ Peaking purchases (Sch. 3)	42,263	42,263	42,263	126,789
13	Total Retail Volumes (Ln1 through Ln12)	2,145,351	2,824,877	3,015,480	7,985,708
<u>Demand Rate</u>					
14	Total Demand Costs (Sch. 3)	\$2,339,588	\$1,482,025	\$955,857	\$4,777,470
15	Demand Cost per Dth (Line 14 / Line 13)	\$1.0905	\$0.5246	\$0.3170	\$0.5983
<u>Commodity Rate</u>					
16	Panhandle TOR	\$2.6474	\$2.5407	\$2.5407	
17	IMGPA TOR	2.6474	2.5407	2.5407	
18	IMGPA Prepay	2.3158	2.2091	2.2091	
19	Annual Delivery Service - Midwestern Gas	2.6718	2.5645	2.5341	
20	Rockies Express TOR - Monthly	2.4184	2.4705	2.3898	
21	PEAK A	2.3680	2.3660	2.3860	
22	Fixed Price Purchases (Sch. 3)	0.0000	0.0000	0.0000	
23	Texas Gas TOR	2.5791	2.5783	2.6034	
24	TGT-Rex East	2.6265	2.5807	2.5504	
25	Texas Gas NNS	2.6090	2.5579	2.5238	
26	Boil-off/ Peaking purchases (Sch. 3)	2.7030	2.7010	2.7210	
27	PEAK B	2.4955	2.4935	2.5135	
<u>Commodity Costs</u>					
28	PEPL (Ln 1 x Ln 16)	\$0	\$2,034,979	\$2,481,141	\$4,516,120
29	IMGPA - TOR (Ln 2 x Ln 17)	49,078	13,339	13,783	76,200
30	IMGPA - Authority Prepay (Ln 3 x Ln 18)	1,183,957	319,767	330,426	1,834,150
31	Midwestern (Ln 4 x Ln 19)	0	0	0	0
32	Rockies Express TOR (Ln 5 X Ln 20)	854,416	2,075,220	1,481,676	4,411,312
33	PEAK A (Ln 6 X Ln 21)	734,080	709,800	739,660	2,183,540
34	Fixed Price Purchases (Ln 7 x Ln 22)	0	0	0	0
35	Texas Gas (Ln 8 x Ln 23)	0	633,826	1,707,383	2,341,209
36	TGT-Rex East (Ln 9 x Ln 24)	0	634,416	626,967	1,261,383
37	Texas Gas -Unnominated Gas (Ln 11 x Ln 25)	1,565,400	(255,790)	(757,140)	552,470
38	Boil-off/ Peaking purchases (Ln 12 x Ln 26)	114,237	114,152	114,998	343,387
39	PEAK B (Ln 10 x Ln 27)	773,605	748,050	779,185	2,300,840
40	Hedging Transaction Costs (Sch 3)	74,690	198,099	92,376	365,165
41	Subtotal(Ln 28 through Ln 40)	\$5,349,463	\$7,225,858	\$7,610,455	\$20,185,776
42	Commodity Cost per Dth (Line 41/Line 13)	\$2.4935	\$2.5579	\$2.5238	\$2.5277
43	Total Average Rate per Dth (Line 15 + Line 42)	\$3.5840	\$3.0825	\$2.8408	\$3.1260

Citizens Gas
Projected Information
For Three Months Ending May 31, 2021

	A	B	C	D	E
Line No.	Mar 2021	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	1,503,088	\$ 2.4415	38.20%	Sch 3 pg 1 (line 16 - line 10 - line 12 - line 15)
3	Boil off/Peaking Purchases	42,263	\$ 2.7030	1.07%	Sch 3 pg 1 line 12
4	Unnominated Seasonal Gas Purchases	600,000	\$ 2.6090	15.24%	Sch 3 pg 1 line 15
5	Storage Withdrawal - Net	1,790,967	\$ 1.8538	45.49%	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	3,936,318		100.00%	
	Apr 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	2,882,614	\$ 2.5558	106.11%	Sch 3 pg 2 (line 16 - line 10 - line 12 - line 15)
10	Boil off/Peaking Purchases	42,263	\$ 2.7010	1.56%	Sch 3 pg 2 line 12
11	Unnominated Seasonal Gas Purchases	(100,000)	\$ 2.5579	-3.68%	Sch 3 pg 2 line 15
12	Storage Withdrawal - Net	400,000	\$ 1.9137	14.72%	Sch 5 line 6 col B - Sch 4pg 2 ln 22 Col E
13	Storage Injection - Gross	(508,308)	\$ 2.5579	-18.71%	Sch 5 line 6 col A - Sch 4 pg 2 ln 20 Col E
14	Total Net Purchases	2,716,569		100.00%	
	May 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	3,273,217	\$ 2.5212	251.47%	Sch 3 pg 3 (line 16 - line 10 - line 12 - line 15)
17	Boil off/Peaking Purchases	42,263	\$ 2.7210	3.25%	Sch 3 pg 3 line 12
18	Unnominated Seasonal Gas Purchases	(300,000)	\$ 2.5238	-23.05%	Sch 3 pg 3 line 15
19	Storage Withdrawal - Net	-	\$ -	0.00%	Sch 5 line 9 col B - Sch 4pg 3 ln 22 Col E
20	Storage Injection - Gross	(1,713,847)	\$ 2.5238	-131.67%	Sch 5 line 9 col A - Sch 4 pg 3 ln 20 Col E
21	Total Net Purchases	1,301,633		100.00%	

Citizens Gas
Allocation of Panhandle Unnominated Quantities Cost
March 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 1)	11,797	2,812,070	21,846	1,023,723	0	-	3,869,436
4	Fixed cost per unit retail sales (ln 2 / ln 3)	\$0.166	\$0.163	\$0.091	\$0.159	\$0.000	-	
5	PEPL monthly retail variable costs (ln 24 * ln 1)	\$68	\$15,925	\$69	\$5,657	\$0	-	\$21,719
6	Estimated monthly retail sales- Dth (Sch 2B, ln 1)	11,797	2,812,070	21,846	1,023,723	0	-	3,869,436
7	Net monthly retail variable costs per unit sales (ln 5 / ln 6)	\$0.006	\$0.006	\$0.003	\$0.006	\$0.000	-	
8	Total PEPL cost per unit retail sales (ln 4 + ln 7)	\$0.172	\$0.169	\$0.094	\$0.165	\$0.000	-	
9	PEPL balancing demand costs (ln 18 * Sch 2C, ln 18)	\$146	\$34,691	\$2,919	\$20,537	\$3,304	\$262	\$61,859
10	Est. monthly total throughput excl. Basic - Dth (Sch 2C, ln 1)	11,797	2,812,070	236,592	1,664,679	267,785	21,266	5,014,189
11	Fixed balancing cost per unit throughput (ln 9 / ln 10)	\$0.012	\$0.012	\$0.012	\$0.012	\$0.012	\$0.012	
12	PEPL monthly balancing variable costs (ln 25 * Sch 2C, ln 18)	\$5	\$1,205	\$101	\$713	\$115	\$9	\$2,148
13	Estimated monthly total throughput excl Basic- Dth (Sch 2C, ln 1)	11,797	2,812,070	236,592	1,664,679	267,785	21,266	5,014,189
14	Net monthly balancing variable costs per unit throughput (ln12 / ln13)	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	
15	Total PEPL Balancing cost per unit throughput (ln 11 + ln 14)	\$0.012	\$0.012	\$0.012	\$0.012	\$0.012	\$0.012	

Calculation of Monthly 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 Volumes	B W/Drl.	C Inject.	D W/Drl.	E Comp. Fuel	F Inject. (A x C)	G W/Drl. (B x D)	H Compressor Fuel	I Total (F+G+H)
March 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)		400,000		0.0020			800		800
22	(100 - day firm) (Net)		390,967		0.0094	9,033		3,675	19,392	23,067
23	Total (ln 19 + ln20 + ln21 + ln22)						\$0	\$4,475	\$19,392	\$23,867
24	PEPL Retail Variable Costs (line 23 * 91%) 1/									\$21,719
25	PEPL Balancing Variable Costs (line 23* 9%) 1/									\$2,148

Citizens Gas
Allocation of Panhandle Unnominated Quantities Cost
April 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)	\$1,543	\$362,389	\$1,564	\$128,715	\$0	-	\$494,211
3	Estimated monthly retail sales - Dth (Sch 2B, ln 2)	8,201	1,968,698	41,575	651,976	0	-	2,670,450
4	Fixed cost per unit retail sales (ln 2 / ln 3)	<u>\$0.188</u>	<u>\$0.184</u>	<u>\$0.038</u>	<u>\$0.197</u>	<u>\$0.000</u>	<u>-</u>	
5	PEPL monthly retail variable costs (ln 24 * ln 1)	\$83	\$19,406	\$84	\$6,893	\$0	-	\$26,466
6	Estimated monthly retail sales - Dth (Sch 2B, ln 2)	8,201	1,968,698	41,575	651,976	0	-	2,670,450
7	Net monthly retail variable costs per unit sales (ln 5 / ln 6)	<u>\$0.010</u>	<u>\$0.010</u>	<u>\$0.002</u>	<u>\$0.011</u>	<u>\$0.000</u>	<u>-</u>	
8	Total PEPL cost per unit retail sales (ln 4 + ln 7)	<u>\$0.198</u>	<u>\$0.194</u>	<u>\$0.040</u>	<u>\$0.208</u>	<u>\$0.000</u>	<u>-</u>	
9	PEPL balancing demand costs (ln 18 * Sch 2C, ln 19)	\$114	\$27,344	\$3,237	\$14,869	\$3,047	\$267	\$48,878
10	Estimated monthly total throughput - Dth (Sch 2C, ln 2)	8,201	1,968,698	233,055	1,070,536	219,403	19,200	3,519,093
11	Fixed balancing cost per unit throughput (ln 9 / ln 10)	<u>\$0.014</u>	<u>\$0.014</u>	<u>\$0.014</u>	<u>\$0.014</u>	<u>\$0.014</u>	<u>\$0.014</u>	
12	PEPL monthly balancing variable costs (ln 25 * Sch 2C, ln 19)	\$6	\$1,466	\$173	\$796	\$163	\$14	\$2,618
13	Estimated monthly total throughput excl Basic - Dth (Sch 2C, ln 2)	8,201	1,968,698	233,055	1,070,536	219,403	19,200	3,519,093
14	Net monthly balancing variable costs per unit throughput (ln 12 / ln 13)	<u>\$0.001</u>	<u>\$0.001</u>	<u>\$0.001</u>	<u>\$0.001</u>	<u>\$0.001</u>	<u>\$0.001</u>	
15	Total PEPL Balancing cost per unit throughput (ln 11 + ln 14)	<u>\$0.015</u>	<u>\$0.015</u>	<u>\$0.015</u>	<u>\$0.015</u>	<u>\$0.015</u>	<u>\$0.015</u>	

Calculation of Fixed Costs

A
Monthly
Fixed Costs

16	PEPL demand cost	\$543,089
17	PEPL Retail Demand Costs (line 16 * 91%) 1/	<u>\$494,211</u>
18	PEPL Balancing Demand Costs (line 16 * 9%) 1/	<u>\$48,878</u>

Calculation of Monthly Variable Costs

	A	B	C	D	E	F	G	H	I
	Volumes		Storage Rates			Costs			
April 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)		0.0020			\$600			\$600
20	(100 - day firm) (Midpoint)	305,842	0.0094		8,308	2,875		\$25,609	28,484
21	PEPL Withdrawals (Gross)			0.0020			0		0
22	(100 - day firm) (Net)			0.0094	0		0	0	0
23	Total (ln 19 + ln20 + ln21 + ln22)					<u>\$3,475</u>	<u>\$0</u>	<u>\$25,609</u>	<u>\$29,084</u>
24	PEPL Retail Variable Costs (line 23 * 91%) 1/								<u>\$26,466</u>
25	PEPL Balancing Variable Costs (line 23 * 9%) 1/								<u>\$2,618</u>

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

Citizens Gas
Allocation of Panhandle Unnominated Quantities Cost
May 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)	\$1,580	\$371,179	\$1,602	\$131,838	\$0	-	\$506,199
3	Estimated monthly retail sales- Dth (Sch 2B, ln 3)	5,349	903,171	56,186	307,336	0	-	1,272,042
4	Fixed cost per unit retail sales (ln 2 / ln 3)	\$0.295	\$0.411	\$0.029	\$0.429	\$0.000	-	
5	PEPL monthly retail variable costs (ln 24 * ln 1)	\$128	\$30,113	\$130	\$10,696	\$0	-	\$41,067
6	Estimated monthly retail sales- Dth (Sch 2B, ln 3)	5,349	903,171	56,186	307,336	0	-	1,272,042
7	Net monthly retail variable costs per unit sales (ln 5 / ln 6)	\$0.024	\$0.033	\$0.002	\$0.035	\$0.000	-	
8	Total PEPL cost per unit retail sales (ln 4 + ln 7)	\$0.319	\$0.444	\$0.031	\$0.464	\$0.000	-	
9	PEPL balancing demand costs (ln 18* Sch 2C, ln 20)	\$140	\$23,565	\$6,048	\$14,985	\$4,863	\$463	\$50,064
10	Estimated monthly total throughput - Dth (Sch 2C, ln 3)	5,349	903,171	231,810	574,308	186,379	17,732	1,918,749
11	Fixed balancing cost per unit throughput (ln 9 / ln 10)	\$0.026	\$0.026	\$0.026	\$0.026	\$0.026	\$0.026	
12	PEPL monthly balancing variable costs (ln 25 * Sch 2C, ln 20)	\$11	\$1,911	\$491	\$1,216	\$395	\$38	\$4,062
13	Estimated monthly total throughput excl Basic - Dth (Sch 2C, ln 3)	5,349	903,171	231,810	574,308	186,379	17,732	1,918,749
14	Net monthly balancing variable costs per unit throughput (ln 12 / ln 13)	\$0.002	\$0.002	\$0.002	\$0.002	\$0.002	\$0.002	
15	Total PEPL Balancing cost per unit sales (ln 11 + ln 14)	\$0.028	\$0.028	\$0.028	\$0.028	\$0.028	\$0.028	

Calculation of Fixed Costs

						A Monthly Fixed Costs	
16	PEPL demand cost					\$556,263	
17	PEPL Retail Demand Costs (line 16 * 91%) 1/					\$506,199	
18	PEPL Balancing Demand Costs (line 16 * 9%) 1/					\$50,064	

Calculation of Monthly Variable Costs

	A	B	C	D	E	F	G	H	I
	Volumes		Storage Rates			Costs			
May 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)	500,000		0.0020			\$1,000			\$1,000
20 (100 - day firm) (Midpoint)	509,736		0.0094		13,847	4,792		\$39,337	44,129
21 PEPL Withdrawals (Gross)		0		0.0020			0		0
22 (100 - day firm) (Net)		0		0.0094	0		0	0	0
23 Total (ln 19 + ln20 + ln21 + ln22)						\$5,792	\$0	\$39,337	\$45,129
24 PEPL Retail Variable Costs (line 23 * 91%) 1/									\$41,067
25 PEPL & 3 Balancing Variable Costs (line 23 * 9%) 1/									\$4,062

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 May 31, 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>March 2021</u>										
1	Greene Co.	0	1,400,000	\$0	\$0	\$648,340	\$2,679,040	\$648,340	\$2,679,040	\$3,327,380
2	PEPL WSS	0	400,000	0	0	200,840	657,880	200,840	657,880	858,720
3	Subtotal	<u>0</u>	<u>1,800,000</u>	<u>0</u>	<u>0</u>	<u>849,180</u>	<u>3,336,920</u>	<u>849,180</u>	<u>3,336,920</u>	<u>4,186,100</u>
<u>April 2021</u>										
4	Greene Co.	200,000	400,000	104,920	511,580	185,160	765,480	80,240	253,900	334,140
5	PEPL WSS	300,000	0	157,380	767,370	0	0	(157,380)	(767,370)	(924,750)
6	Subtotal	<u>500,000</u>	<u>400,000</u>	<u>262,300</u>	<u>1,278,950</u>	<u>185,160</u>	<u>765,480</u>	<u>(77,140)</u>	<u>(513,470)</u>	<u>(590,610)</u>
<u>May 2021</u>										
7	Greene Co.	1,200,000	0	380,400	3,028,560	0	0	(380,400)	(3,028,560)	(3,408,960)
8	PEPL WSS	500,000	0	158,500	1,261,900	0	0	(158,500)	(1,261,900)	(1,420,400)
9	Subtotal	<u>1,700,000</u>	<u>0</u>	<u>538,900</u>	<u>4,290,460</u>	<u>0</u>	<u>0</u>	<u>(538,900)</u>	<u>(4,290,460)</u>	<u>(4,829,360)</u>
10	Grand Total	<u>2,200,000</u>	<u>2,200,000</u>	<u>\$801,200</u>	<u>\$5,569,410</u>	<u>\$1,034,340</u>	<u>\$4,102,400</u>	<u>\$233,140</u>	<u>(\$1,467,010)</u>	<u>(\$1,233,870)</u>

Citizens Gas
Demand Allocation of Injections and Withdrawals
Greene Co.
For Three Months Ending May 31, 2021

	A	B	C	D	E	F	
Line	Volume	Demand	Commodity	Total	Total	Comm	
No.	DTH	Cost	Cost	Cost	\$/DTH	\$/DTH	
1	Beginning Balance @ March 2021	3,179,972	\$1,472,418	\$6,085,317	\$7,557,735	\$2.3767	\$1.9136
2	Add: Net injections at cost	0	0	0	0.0000	0.0000	0.0000
3	Less: Gross withdrawals - avg. unit cost	(1,400,000)	(648,340)	(2,679,040)	(3,327,380)	2.3767	1.9136
4	Beginning Balance @ April 2021	1,779,972	824,078	3,406,277	4,230,355	2.3766	1.9137
5	Add: Net injections at cost	200,000	104,920	511,580	616,500	3.0825	2.5579
6	Less: Gross withdrawals - avg. unit cost	(400,000)	(185,160)	(765,480)	(950,640)	2.3766	1.9137
7	Beginning Balance @ May 2021	1,579,972	743,838	3,152,377	3,896,215	2.4660	1.9952
8	Add: Net injections at cost	1,200,000	380,400	3,028,560	3,408,960	2.8408	2.5238
9	Less: Gross withdrawals - avg. unit cost	0	0	0	0.0000	0.0000	0.0000
10	Ending balance @ May 31, 2021	2,779,972	\$1,124,238	\$6,180,937	\$7,305,175	\$2.6278	\$2.2234

Citizens Gas
Demand Allocation of Injections and Withdrawals
From PEPL FS
For Three Months Ending May 31, 2021

Line No.	A Volume DTH	B Demand Cost	C Commodity Cost	D Total Cost	E Total \$/DTH	F Comm \$/DTH
1	Beginning Balance @ March 2021	3,411,897	\$1,713,414	\$5,611,411	\$7,324,825	\$2.1468
2	Add: Net injections at cost	0	0	0	0.0000	0.0000
3	Less: Gross withdrawals - avg. unit cost	(400,000)	(200,840)	(657,880)	(858,720)	2.1468
4	Beginning Balance @ April 2021	3,011,897	1,512,574	4,953,531	6,466,105	2.1469
5	Add: Net injections at cost	300,000	157,380	767,370	924,750	3.0825
6	Less: Gross withdrawals - avg. unit cost	0	0	0	0.0000	0.0000
7	Beginning Balance @ May 2021	3,311,897	1,669,954	5,720,901	7,390,855	2.2316
8	Add: Net injections at cost	500,000	158,500	1,261,900	1,420,400	2.8408
9	Less: Gross withdrawals - avg. unit cost	0	0	0	0.0000	0.0000
10	Ending balance @ May 31, 2021	<u>3,811,897</u>	<u>\$1,828,454</u>	<u>\$6,982,801</u>	<u>\$8,811,255</u>	<u>\$2.3115</u>

Citizens Gas
Calculation of Actual Gas Supply and Balancing Demand Cost Variance
September 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, ln 1 Col A)	\$3,121	\$697,805	\$8,609	\$242,300	\$0	\$951,835
6	Allocated other demand costs (ln 2 * (Schedule 7, pg. 1, ln 4 Col A)	(2,565)	(482,207)	(13,257)	(185,360)	0	(683,389)
7	Allocated contracted storage costs (ln 4 * Schedule 7 pg. 1, ln 3 Col B))	1,749	410,722	1,772	145,882	0	\$560,125
8	Actual other non-demand gas costs (Sch. 7 pg. 1, Col B, ln 2 + ln 4) * (Sch. 6A, ln 30))	7,650	719,712	65,621	385,340	0	1,178,323
9	Total actual cost of gas incurred (ln 5 + ln 6 + ln 7 + ln 8)	\$9,955	\$1,346,032	\$62,745	\$588,162	\$0	\$2,006,894
10	Actual cost of gas billed including Utility Gross Receipts Tax (Sch. 6A, ln 33)	\$9,675	\$1,342,299	\$67,569	\$633,330	\$0	\$2,052,873
11	Actual cost of gas billed excluding Utility Gross Receipts Tax (ln 10 * (1 - 1.4%))	9,540	1,323,507	66,623	624,463	0	2,024,133
12	Net - Write Off Recovered (Sch 12 C ln 3)	82	19,209	61	2,165	0	21,517
13	Variance from Cause No. 37399-GCA 147 Filing (Sch. 1, pg. 2 Sep., 2020 ln 17)	(1,214)	(64,726)	(6,879)	(42,004)	0	(114,823)
14	Refund from cause No. 37399- GCA 147 Filing (Sch. 1, pg. 2 Sep., 2020 ln 18)	0	0	0	0	0	0
15	Gas cost recovered to be reconciled with actual cost of gas incurred (ln 11 - ln 12 - ln 13 + ln 14)	10,672	1,369,024	73,441	664,302	0	2,117,439
16	Gas cost variance (over)/underrecovery (ln 9 - ln 15)	(\$717)	(\$22,992)	(\$10,696)	(\$76,140)	\$0	(\$110,545)

Citizens Gas
Calculation of Actual Gas Cost Variance
September 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)	120	11,284	6,725	13,797	7,466	16,005	55,397
19	Total actual Balancing Demand cost incurred (ln 17 + ln 18)	120	11,284	6,725	13,797	7,466	16,005	55,397
20	Actual Balancing Demand Cost Billed including Utility Gross Receipts Tax (Sch. 6A, ln 38)	\$158	\$15,502	\$8,063	\$17,939	\$8,014	\$19,482	\$69,158
21	Actual Balancing Demand Cost Billed excluding Utility Gross Receipts Tax (ln 20 * (1-1.4%))	156	15,285	7,950	17,688	7,902	19,209	68,190
22	Balancing Demand Cost Variance from Cause No. 37399 - GCA 147 (Sch. 1, pg. 2 Sep., 2020 ln 11)	(26)	(1,455)					(1,481)
23	Balancing Demand Cost Variance from Cause No. 37399 - GCA 147 (Sch. 1, pg. 3 Sep., 2020 ln 28)			(1,657)	(2,109)	300	9,326	5,860
24	Balancing Demand cost recovered to be reconciled with actual Balancing Demand Cost Incurred (ln21 - ln22 - ln23)	\$182	\$16,740	\$9,607	\$19,797	\$7,602	\$9,883	\$63,811
25	Balancing Demand cost variance (over)/underrecovery (ln 19 - ln 24)	(\$62)	(\$5,456)	(\$2,882)	(\$6,000)	(\$136)	\$6,122	(\$8,414)

Citizens Gas
Calculation of Actual Gas Supply and Balancing Demand Cost Variance
September 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	3,582	337,007	30,727	180,436	-	551,752
27	Standard Delivery - Dths		166,613	227,058	149,908	19,605	563,184
28	Basic Delivery - Dths		3,488	4,543	73,042	458,355	539,428
29	Total Throughput - Dths (ln 26+ ln 27 + ln 28)	3,582	337,007	200,828	412,037	222,950	1,654,364
30	Retail sales allocation factor (ln 26 / ln 26, col. G)	0.006492	0.610794	0.055690	0.327024	0.000000	1.000000
31	Throughput subject to Balancing GCA allocation factor (ln 29/ln 29, column G)	0.002165	0.203707	0.121393	0.249061	0.134765	1.000000
<u>Calculation of Gas Supply Charge Recovery</u>							
32	Gas Supply Charge Cause No. 37399 - GCA 147 (D1 & D2 excludes balancing charges) per Dth	\$2.701	\$3.983	\$2.199	\$3.510	\$0.000	\$0.000
33	Gas Supply Charge Recovery (ln 26 * ln 32)	\$9,675	\$1,342,299	\$67,569	\$633,330	\$0	\$2,052,873
<u>Calculation of Balancing Charge Recovery</u>							
34	Balancing GCA Charge Cause No. 37399 - GCA 147 Standard & Retail Customers (per Dth)	\$0.044	\$0.046	\$0.041	\$0.044	\$0.052	\$0.456
35	Balancing GCA Charge Cause No. 37399 - GCA 147 Basic Delivery Customers (per Dth)			\$0.002	\$0.002	\$0.003	\$0.023
36	Balancing Charge Recovery - Standard & Retail (ln 26 + ln 27) * (ln 34)	\$158	\$15,502	\$8,056	\$17,930	\$7,795	\$8,940
37	Balancing Charge Recovery - Basic (ln 28 * ln 35)			\$7	\$9	\$219	\$10,542
38	Total Balancing Charge Recovery (ln 36 + ln 37)	\$158	\$15,502	\$8,063	\$17,939	\$8,014	\$19,482

1/ Line 36 Column C calculation is (161,955 * 0.041) + (35,385 * 0.04)

Citizens Gas
Calculation of Actual Gas Supply and Balancing Demand Cost Variance
October 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)	\$5,405	\$1,208,425	\$14,909	\$419,604	\$0	\$1,648,343
6	Allocated other demand costs (ln 2 * ((Schedule 7 pg. 1, Col C ln 4))	(1,871)	(351,751)	(9,670)	(135,212)	0	(498,504)
7	Allocated contracted storage costs (ln 4 * Schedule 7 pg. 1, Col D ln 3))	1,726	405,383	1,749	143,986	0	552,844
8	Actual other non-demand gas costs (Sch. 7 pg. 1, Col D, ln 2 + ln 4) * (Sch. 6B, ln 30))	17,370	2,386,494	79,785	830,662	0	3,314,311
9	Total actual cost of gas incurred (lns 5+6+7+8)	<u>\$22,630</u>	<u>\$3,648,551</u>	<u>\$86,773</u>	<u>\$1,259,040</u>	<u>\$0</u>	<u>\$5,016,994</u>
10	Actual cost of gas billed including Utility Gross Receipts Tax (Sch. 6B, ln 33)	\$24,294	\$4,254,480	\$81,937	\$1,417,644	\$0	\$5,778,355
11	Actual cost of gas billed excluding Utility Gross Receipts Tax (ln 10 * (1 - 1.4%))	23,954	4,194,917	80,790	1,397,797	0	5,697,458
12	Net - Write Off Recovered (Sch 12 C ln 9)	270	59,296	83	5,160	0	64,809
13	Variance from Cause No. 37399-GCA 147 Filing (Sch. 1, pg. 2 Oct., 2020 ln 17)	(1,468)	(120,939)	(14,147)	(64,612)	0	(201,166)
14	Refund from cause No. 37399- GCA 147 Filing (Sch. 1, pg. 2 Oct., 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>\$25,152</u>	<u>\$4,256,560</u>	<u>\$94,854</u>	<u>\$1,457,249</u>	<u>\$0</u>	<u>\$5,833,815</u>
16	Gas cost variance (over)/underrecovery (ln 9 - ln 15)	<u>(\$2,522)</u>	<u>(\$608,009)</u>	<u>(\$8,081)</u>	<u>(\$198,209)</u>	<u>\$0</u>	<u>(\$816,821)</u>

Citizens Gas
Calculation of Actual Gas Supply and Balancing Demand Cost Variance
October 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)	\$102	\$14,079	\$2,558	\$8,509	\$3,065	\$5,869	\$34,182
18	Allocated ADS2 Balancing Demand & variable cost ((Sch. 7, pg. 2, Col B ln 2) * ln 31)	164	22,518	4,092	13,611	4,903	9,389	54,677
19	Total actual Balancing Demand cost incurred (ln17 + ln 18)	<u>\$266</u>	<u>\$36,597</u>	<u>\$6,650</u>	<u>\$22,120</u>	<u>\$7,968</u>	<u>\$15,258</u>	<u>\$88,859</u>
20	Actual Balancing Demand Cost Billed including Utility Gross Receipts Tax (Sch. 6B, ln 38)	\$405	\$58,061	\$9,209	\$33,378	\$9,613	\$19,356	\$130,022
21	Actual Balancing Demand Cost Billed excluding Utility Gross Receipts Tax (ln 20 * (1-1.4%))	399	57,248	9,080	32,911	9,478	19,085	128,201
22	Balancing Demand Cost Variance from Cause No. 37399 - GCA 147 (Sch. 1, pg. 2 Oct., 2020 ln 11)	(31)	(2,718)	-	-	-	-	(2,749)
23	Balancing Demand Cost Variance from Cause No. 37399 - GCA 147 (Sch. 1, pg. 3 Oct., 2020 ln 28)	<u>-</u>	<u>-</u>	<u>(2,189)</u>	<u>(3,398)</u>	<u>375</u>	<u>7,575</u>	<u>2,363</u>
24	Balancing Demand cost recovered to be reconciled with actual Balancing Demand Cost Incurred (ln 21 - ln 22 - ln 23)	<u>\$430</u>	<u>\$59,966</u>	<u>\$11,269</u>	<u>\$36,309</u>	<u>\$9,103</u>	<u>\$11,510</u>	<u>\$128,587</u>
25	Balancing Demand cost variance (over)/underrecovery (ln 19 - ln 24)	<u>(\$164)</u>	<u>(\$23,369)</u>	<u>(\$4,619)</u>	<u>(\$14,189)</u>	<u>(\$1,135)</u>	<u>\$3,748</u>	<u>(\$39,728)</u>

Citizens Gas
Calculation of Actual Gas Supply and Balancing Demand Cost Variance
October 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	8,991	1,235,331	41,299	429,980	0	0	1,715,601
27	Standard Delivery - Dths		-	178,617	311,523	176,117	17,302	683,559
28	Basic Delivery - Dths	-	-	4,582	5,223	92,880	497,762	600,447
29	Total Throughput - Dths (ln 26 + ln 27 + ln 28)	8,991	1,235,331	224,498	746,726	268,997	515,064	2,999,607
30	Retail sales allocation factor (ln 26 / ln 26, col. G)	<u>0.005241</u>	<u>0.720057</u>	<u>0.024073</u>	<u>0.250629</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>0.002997</u>	<u>0.411833</u>	<u>0.074842</u>	<u>0.248941</u>	<u>0.089677</u>	<u>0.171710</u>	<u>1.000000</u>
<u>Calculation of Gas Supply Charge Recovery</u>								
32	Gas Supply Charge Cause No. 37399 - GCA 147 (D1 & D2 excludes balancing charges) per Dth	\$2.702	\$3.444	\$1.984	\$3.297	\$0.000	\$0.000	
33	Gas Supply Charge Recovery (ln 26* ln 32)	<u>\$24,294</u>	<u>\$4,254,480</u>	<u>\$ 81,937</u>	<u>\$1,417,644</u>	<u>\$0</u>	<u>\$0</u>	<u>\$5,778,355</u>
<u>Calculation of Balancing Charge Recovery</u>								
34	Balancing GCA Charge Cause No. 37399 - GCA 147 Standard & Retail Customers (per Dth)	\$0.045	\$0.047	\$0.042	\$0.045	\$0.053	\$0.457	
35	Balancing GCA Charge Cause No. 37399 - GCA 147 Basic Delivery Customers (per Dth)	-	-	\$0.002	\$0.002	\$0.003	\$0.023	
36	Balancing Charge Recovery - Standard & Retail (ln 26 + ln 27) * (ln 34)	\$405	\$58,061	\$9,200	\$33,368	\$9,334	\$7,907	\$118,275
37	Balancing Charge Recovery - Basic (ln 28 * ln 35)	-	-	\$9	\$10	\$279	\$11,449	\$11,747
38	Total Balancing Charge Recovery (ln 36 + ln 37)	<u>\$405</u>	<u>\$58,061</u>	<u>\$9,209</u>	<u>\$33,378</u>	<u>\$9,613</u>	<u>\$19,356</u>	<u>\$130,022</u>

1/ Line 36 Column C calculation is (183,812 * 0.042) + (36,104 * 0.041)

Citizens Gas
Calculation of Actual Gas Supply and Balancing Demand Cost Variance
November 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)	\$6,564	\$1,467,660	\$18,108	\$509,619	\$0	\$2,001,951
6	Allocated other demand costs (ln 2 * (Schedule 7 pg. 1, Col E, ln 4))	(104)	(19,609)	(539)	(7,537)	0	(27,789)
7	Allocated contracted storage costs (ln 4 * Schedule 7 pg. 1, Col F ln 3)	1,957	459,596	1,983	163,242	0	626,778
8	Actual other non-demand gas costs ((Sch. 7 pg. 1, ln 2 + ln 4) * (Sch. 6C, ln 30))	22,906	3,935,863	52,549	1,537,646	0	5,548,964
9	Total actual cost of gas incurred (ln 5 + ln 6 + ln 7 + ln 8)	\$31,323	\$5,843,510	\$72,101	\$2,202,970	\$0	\$8,149,904
10	Actual cost of gas billed including Utility Gross Receipts Tax (Sch. 6C, ln 33)	\$35,548	\$6,603,090	\$67,970	\$2,624,129	\$0	\$9,330,737
11	Actual cost of gas billed excluding Utility Gross Receipts Tax (ln 10 * (1 - 1.4%))	35,050	6,510,648	67,018	2,587,391	0	9,200,107
12	Net - Write Off Recovered (Sch 12 C ln 15)	460	86,807	129	10,551	0	97,947
13	Variance from Cause No. 37399-GCA 147 Filing (Sch. 1, pg. 2 Nov, 2020, ln 17)	(\$2,797)	(\$336,583)	(\$11,925)	(\$152,481)	\$0	(503,786)
14	Refund from cause No. 37399- GCA 147 Filing (Sch. 1, pg. 2 Nov, 2020, ln 18)	0	0	0	0	0	0
15	Gas cost recovered to be reconciled with actual cost of gas incurred (ln 11 - ln 12 - ln 13 + ln 14)	\$37,387	\$6,760,424	\$78,814	\$2,729,321	\$0	\$9,605,946
16	Gas cost variance (over)/underrecovery (ln 9 - ln 15)	(\$6,064)	(\$916,914)	(\$6,713)	(\$526,351)	\$0	(\$1,456,042)

Citizens Gas
Calculation of Actual Gas Supply and Balancing Demand Cost Variance
November 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)	\$101	\$17,264	\$1,942	\$10,601	\$2,600	\$6,357	\$38,865
18	Allocated ADS2 Balancing Demand cost (Sch. 7, pg. 2, ln 2 * ln 31)	<u>\$160</u>	<u>\$27,537</u>	<u>\$3,097</u>	<u>\$16,908</u>	<u>\$4,147</u>	<u>\$10,140</u>	<u>\$61,989</u>
19	Total actual Balancing Demand cost incurred (ln 17 + ln 18)	<u>\$261</u>	<u>\$44,801</u>	<u>\$5,039</u>	<u>\$27,509</u>	<u>\$6,747</u>	<u>\$16,497</u>	<u>\$100,854</u>
20	Actual Balancing Demand Cost Billed including Utility Gross Receipts Tax (ln 38)	\$258	\$46,297	\$4,055	\$27,120	\$5,631	\$22,525	\$105,886
21	Actual Balancing Demand Cost Billed excluding Utility Gross Receipts Tax (ln 20 * (1-1.4%))	254	45,649	3,998	26,740	5,552	22,210	104,403
22	Balancing Demand Cost Variance from Cause No. 37399 - GCA 147 (Sch. 1, pg. 2 Nov, 2020 ln 11)	(59)	(7,563)	-	-	-	-	(7,622)
23	Balancing Demand Cost Variance from Cause No. 37399 - GCA 147 (Sch. 1, pg. 3 Nov, 2020 ln 28)	<u>-</u>	<u>-</u>	<u>(2,303)</u>	<u>(6,287)</u>	<u>458</u>	<u>8,365</u>	<u>233</u>
24	Balancing Demand cost recovered to be reconciled with actual Balancing Demand Cost Incurred (ln21 - ln22 - ln23)	<u>\$313</u>	<u>\$53,212</u>	<u>\$6,301</u>	<u>\$33,027</u>	<u>\$5,094</u>	<u>\$13,845</u>	<u>\$111,792</u>
25	Balancing Demand cost variance (over)/underrecovery (ln 19 - ln 24)	<u>(\$52)</u>	<u>(\$8,411)</u>	<u>(\$1,262)</u>	<u>(\$5,518)</u>	<u>\$1,653</u>	<u>\$2,652</u>	<u>(\$10,938)</u>

Citizens Gas
Calculation of Actual Gas Supply and Balancing Demand Cost Variance
November 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	11,228	1,929,036	25,756	753,627	-	-	2,719,647
27	Standard Delivery - Dths	-	-	187,431	425,239	180,378	16,704	809,752
28	Basic Delivery - Dths	-	-	3,791	5,614	110,126	693,603	813,134
29	Total Throughput - Dths (ln 26 + ln 27 + ln 28)	11,228	1,929,036	216,978	1,184,480	290,504	710,307	4,342,533
30	Retail sales allocation factor (ln 26 / ln 26, col. G)	0.004128	0.709297	0.009470	0.277105	0.000000	0.000000	1.000000
31	Throughput subject to Balancing GCA allocation factor (ln 29 / 29, column G)	0.002586	0.444219	0.049966	0.272762	0.066897	0.163570	1.000000
<u>Calculation of Gas Supply Charge Recovery</u>								
32	Gas Supply Charge Cause No. 37399 - GCA 147 (D1 & D2 excludes balancing charges) per Dth	\$3.166	\$3.423	\$2.639	\$3.482	\$0.000	\$0.000	
33	Gas Supply Charge Recovery (ln 26 * ln 32)	\$35,548	\$6,603,090	\$67,970	\$2,624,129	-	-	\$9,330,737
<u>Calculation of Balancing Charge Recovery</u>								
34	Balancing GCA Charge Cause No. 37399 - GCA 147 Standard & Retail Customers (per Dth)	\$0.023	\$0.024	\$0.019	\$0.023	\$0.030	\$0.435	
35	Balancing GCA Charge Cause No. 37399 - GCA 147 Basic Delivery Customers (per Dth)	-	-	\$0.001	\$0.001	\$0.002	\$0.022	
36	Balancing Charge Recovery - Standard & Retail (ln 26 + ln 27) * (ln 34)	\$258	\$46,297	\$4,051	\$27,114	\$5,411	\$7,266	\$90,397
37	Balancing Charge Recovery - Basic (ln 28 * ln 35)	-	-	\$4	\$6	\$220	\$15,259	\$15,489
38	Total Balancing Charge Recovery (ln 36 + ln 37)	\$258	\$46,297	\$4,055	\$27,120	\$5,631	\$22,525	\$105,886

1/ Line 36 Column C calculation is (186,526 * 0.019) + (26,661 * 0.019)

Citizens Gas
Trailing Twelve Month Variance
For October 2019 through November 2020

Line No.			A October 2019	B November 2019	C December 2019	D January 2020	E February 2020	F March 2020	G April 2020	H May 2020	I June 2020	J July 2020	K August 2020	L September 2020	M October 2020	N November 2020
1	Actual Cost of Gas	Total Sch 6 pg 1 In 9 + Sch 6 pg 2 In 19	\$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	\$2,062,291	\$5,105,853	\$8,250,758
2	Variance	Total Sch 6 pg 1 In 16 + Sch 6 pg 2 In 25	(\$838,374)	(\$828,796)	(\$730,945)	(\$1,500,513)	(\$779,086)	(\$464,555)	(\$442,851)	\$179,518	(\$668,512)	(\$334,647)	(\$98,921)	(\$118,959)	(\$856,549)	(\$1,466,980)
3																
4																
5																
6																
7																
8																
9																
10																
11																

Gas Cost Trailing Twelve Months (In 1, col A-L)	\$73,679,061	
Variance Trailing Twelve Months (In 2, col A-L)	(\$6,626,641)	
Total Trailing Twelve Months % Variance (In 4 / In 3)	-8.99%	
Gas Cost Trailing Twelve Months (In 1, col B-M)		\$74,844,719
Variance Trailing Twelve Months (In 2, col B-M)		(\$6,644,816)
Total Trailing Twelve Months % Variance (In 7 / In 6)		-8.88%
Gas Cost Trailing Twelve Months (In 1, col C-N)		\$71,955,775
Variance Trailing Twelve Months (In 2, col C-N)		(\$7,283,000)
Total Trailing Twelve Months % Variance (In 10 / In 9)		-10.12%

Citizens Gas
Determination of Actual Retail Gas Costs
For Three Months Ending November 30, 2020

Line No.		A	B	C	D	E	F
		September 2020		October 2020		November 2020	
		Demand	Non-Demand	Demand	Non-Demand	Demand	Non-Demand
1	Demand gas costs (Sch. 8)	\$951,835	-	\$1,648,343	-	\$2,001,951	-
2	Pipeline non-demand gas costs (Schedule 8)	-	4,179,128	-	4,694,673	-	5,365,184
3	PEPL Contracted storage and related transportation costs (Sch. 9)	-	560,125	-	552,844	-	626,778
4	Net cost of gas (injected into) withdrawn from storage (Schedule 10)	(683,389)	(3,000,805)	(498,504)	(1,380,362)	(27,789)	183,780
5	Total gas costs	\$268,446	\$1,738,448	\$1,149,839	\$3,867,155	\$1,974,162	\$6,175,742

Citizens Gas
Determination of Actual Balancing Costs
For Three Months Ending November 30, 2020

Line No.		A <u>September 2020</u>	B <u>October 2020</u>	C <u>November 2020</u>
1	Balancing Demand Costs (Schedule 8)	\$0	\$34,182	\$38,865
2	PEPL Balancing Demand Costs (Sch. 9)	55,397	54,677	61,989
3	Total Balancing Costs	<u>\$55,397</u>	<u>\$88,859</u>	<u>\$100,854</u>

**Citizens Gas
Purchased Gas Cost - Per Books
September 2020**

Line No.	A <u>Demand - Dth</u>	B <u>Commodity Dth</u>	C <u>Demand \$/Unit</u>	D <u>Commodity \$/Dth</u>	E <u>Other \$/Unit</u>	F <u>Demand (A x C)</u>	G <u>Commodity (B x D)</u>	H <u>Other</u>	I <u>Total (F + G + H)</u>
<u>Accrual -August, 2020</u>									
Exelon Generation Company									
1	Panhandle Eastern Pipeline - TOR	33,463	679,582	\$ 13.3194	\$ 1.7177	\$ 445,707	\$ 1,167,344		\$ 1,613,051
2	MGT Pipeline -	1,395,000	-	0.0620	-	86,504	681		87,185
3	Indiana Municipal Gas Purchasing Authority - TOR		5,735	-	1.7168		9,846		9,846
4	Indiana Municipal Gas Purchasing Authority - Prepay	5,000	149,265	18.6192	1.3855	93,096	206,801		299,897
5	Texas Gas Transmission - Nominated Demand	974,113		0.3543	-	345,128			345,128
6	Texas Gas Transmission - Unominated Demand	-	-	-	-	-	-		-
7	Texas Gas Transmission - Commodity - TOR		355,694	-	1.7332		616,472		616,472
8	Texas Gas Transmission - Unominated Injection	(443,100)	(443,100)	0.5624	1.6062	(249,199)	(711,707)		(960,906)
9	Texas Gas Transmission - Unominated Withdrawal	1,269	1,269	0.5626	1.6060	714	2,038		2,752
10	Texas Gas Transmission - Unominated Seasonal GasStorage Refill		-	-	-	58,000	(1,700)		56,300
11	Rockies Express - Delivered Supply - (BP REX)		309,504	-	1.6466	-	509,640		509,640
12	Rockies Express - Delivered Supply - (BP PEAK)		310,000	-	1.4640	-	453,840		453,840
13	Rockies Express - EAST	20,000	-	16.7292	-	334,583	-		334,583
14	Intraday Purchases		-	-	-	-	-		-
15	Fuel Retention Volumes		-	-	-	-	-		-
16	TGT,PEPL, & MGT and REX Swing/Daily Gas (Commodity)		-	-	-	-	-		-
17	TGT,PEPL, & MGT and REX Swing/Daily Gas (Demand)		-	-	-	-	-		-
18	Hedging Transaction Cost		-	-	-	-	32,744		32,744
19	Imbalance		1,960	-	1.6056		3,147		3,147
20	Utilization Fee		-	-	-	(243,750)	-		(243,750)
21	Net Demand Cost Charges - AMA		-	-	-	-	-		-
22	Contract Services		-	-	-	-	-		-
23	Third Party Supplier Balancing Gas Costs		47,393	-	-	-	(21,704)		(21,704)
24	Boil-off / Peaking purchase		29,784	-	1.8540	-	55,220		55,220
25	MGT Cash Out Imbalance		-	-	-	-	-		-
26	NSS Injection fuel loss	-	(314)	-	-	-	-		-
27	Backup Supply Sales		-	-	-	-	-		-
28	Subtotal		1,446,772			\$870,783	\$2,322,662	\$0	\$3,193,445
<u>Actual -August, 2020</u>									
Exelon Generation Company									
29	Panhandle Eastern Pipeline - TOR	33,463	679,582	\$ 13.3194	\$ 1.7177	\$ 445,707	\$ 1,167,344		\$ 1,613,051
30	MGT Pipeline -	1,395,000	-	0.0620	-	86,504	681		87,185
31	Indiana Municipal Gas Purchasing Authority - TOR		5,735	-	1.7168		9,846		9,846
32	Indiana Municipal Gas Purchasing Authority - Prepay	5,000	149,265	18.6192	1.3855	93,096	206,801		299,897
33	Texas Gas Transmission - Nominated Demand	974,113		0.3543	-	345,128			345,128
34	Texas Gas Transmission - Unominated Demand	-	-	-	-	-	-		-
35	Texas Gas Transmission - Commodity - TOR		355,694	-	1.7332		616,472		616,472
36	Texas Gas Transmission - Unominated Injection	(443,100)	(443,100)	0.5624	1.6063	(249,199)	(711,752)		(960,951)
37	Texas Gas Transmission - Unominated Withdrawal	1,269	1,269	0.5626	1.6060	714	2,038		2,752
38	Texas Gas Transmission - Unominated Seasonal GasStorage Refill		-	-	-	58,000	(1,700)		56,300
39	Rockies Express - Delivered Supply - (BP REX)		309,504	-	1.6466	-	509,640		509,640
40	Rockies Express - Delivered Supply - (BP PEAK)		310,000	-	1.4640	-	453,840		453,840
41	Rockies Express - EAST	20,000	-	16.7292	-	334,583	-		334,583
42	Intraday Purchases		-	-	-	-	-		-
43	Fuel Retention Volumes		-	-	-	-	-		-
44	TGT,PEPL, & MGT and REX Swing/Daily Gas (Commodity)		-	-	-	-	-		-
45	TGT,PEPL, & MGT and REX Swing/Daily Gas (Demand)		-	-	-	-	-		-
46	Hedging Transaction Cost		-	-	-	-	32,744		32,744
47	Imbalance		1,960	-	1.6056		3,147		3,147
48	Utilization Fee		-	-	-	(243,750)	-		(243,750)
49	Net Demand Cost Charges - AMA		-	-	-	-	-		-
50	Contract Services		-	-	-	-	-		-
51	Third Party Supplier Balancing Gas Costs		47,393	-	-	-	(21,704)		(21,704)
52	Boil-off / Peaking purchase		29,784	-	1.8540	-	55,220		55,220
53	MGT Cash Out Imbalance		181	-	2.2099	-	400		400
54	NSS Injection fuel loss	-	(314)	-	-	-	-		-
55	Backup Supply Sales		-	-	-	-	-		-
56	Subtotal		1,446,953			\$870,783	\$2,323,017	\$0	\$3,193,800

Citizens Gas Purchased Gas Cost - Per Books September 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 - September, 2020								
Exelon Generation Company								
57 Panhandle Eastern Pipeline - TOR	33,463	679,590	\$ 13.2172	\$ 2,3304	\$ 442,288	\$ 1,583,711		\$ 2,025,999
58 MGT Gas Pipeline -	1,350,000	-	0.0641	-	86,504	1,274		87,778
59 Indiana Municipal Gas Purchasing Authority - TOR		5,550	-	2,3292		12,927		12,927
60 Indiana Municipal Gas Purchasing Authority - Prepay	5,000	144,450	18.0258	1.9981	90,129	288,630		378,759
61 Texas Gas Transmission - Nominated Demand	942,690	-	0.3543	-	333,995			333,995
62 Texas Gas Transmission - Unominated Demand	-	-	-	-	-			-
63 Texas Gas Transmission - Commodity - TOR		355,680	-	2,3621		840,154		840,154
64 Texas Gas Transmission - Unominated Injection	(262,087)	(262,087)	0.4699	2.0842	(123,155)	(546,242)		(669,397)
65 Texas Gas Transmission - Unominated Withdrawal	10,916	10,916	0.4699	2.0842	5,129	22,751		27,880
66 Texas Gas Transmission - Unominated Seasonal GasStorage Refill		-	-	-	26,112	102,882		128,994
67 Rockies Express - Delivered Supply - (BP REX)		299,520	-	2,3728		710,700		710,700
68 Rockies Express - Delivered Supply - (BP PEAK)		300,000	-	2,1890		656,700		656,700
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)		285,550	-	0.8411		240,186		240,186
73 TGT,PEPL, & MGT and REX Swing/Daily Gas (Demand)		-	-	-				-
74 Hedging Transaction Cost		-	-	-		4,420		4,420
75 Imbalance		(13,923)	-	2,1366		(29,748)		(29,748)
76 Utilization Fee		-	-	-	(243,750)	-		(243,750)
77 Net Demand Cost Charges - AMA		-	-	-	-	-		-
78 Contract Services		-	-	-	-	-		-
79 Third Party Supplier Balancing Gas Costs		120,394	-	-		212,315		212,315
80 Boil-off / Peaking purchase		30,288	-	2,5790		78,113		78,113
81 MGT Cash Out Imbalance		-	-	-	-	-		-
82 NSS Injection fuel loss		(83)	-	-	-	-		-
83 Backup Supply Sales		-	-	-	-	-		-
84 Subtotal		<u>1,955,845</u>			<u>\$ 951,835</u>	<u>\$ 4,178,773</u>	<u>\$ -</u>	<u>\$ 5,130,608</u>
85 Total Purchased Costs (line 84 + line 56 - line 28)		<u>1,956,026</u>			<u>\$ 951,835</u>	<u>\$ 4,179,128</u>	<u>\$ -</u>	<u>\$ 5,130,963</u>
86 Total TGT Unominated Demand Cost (line 62 + line 34 - line 6)					<u>\$ -</u>			
87 Total Purchase Cost excluding TGT Demand Unnom. (ln 85 - ln 86)		<u>1,956,026</u>			<u>\$ 951,835</u>			
88 TGT Unominated Demand Cost - Retail (line 86 * 90%)					<u>\$ -</u>			
89 Balancing Demand Cost (line 86 * 10%)					<u>\$ -</u>			

Citizens Gas Purchased Gas Cost - Per Books October 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 - September, 2020									
Excel Generation Company									
1 Panhandle Eastern Pipeline - TOR	33,463	679,590	\$ 13.2172	\$ 2,3304	\$	442,288	\$ 1,583,711	\$	2,025,999
2 MGT Gas Pipeline -	1,350,000	-	0.0641	-		86,504	1,274		87,778
3 Indiana Municipal Gas Purchasing Authority - TOR		5,550	-	2.3292			12,927		12,927
4 Indiana Municipal Gas Purchasing Authority - Prepay	5,000	144,450	18.0258	1.9981		90,129	288,630		378,759
5 Texas Gas Transmission - Nominated Demand	942,690	-	0.3543	-		333,995			333,995
6 Texas Gas Transmission - Unominated Demand	-	-	-	-		-	-		-
7 Texas Gas Transmission - Commodity - TOR		355,680	-	2.3621			840,154		840,154
8 Texas Gas Transmission - Unominated Injection	(262,087)	(262,087)	0.4699	2.0842		(123,155)	(546,242)		(669,397)
9 Texas Gas Transmission - Unominated Withdrawal	10,916	10,916	0.4699	2.0842		5,129	22,751		27,880
10 Texas Gas Transmission - Unominated Seasonal GasStorage Refill		-	-	-		26,112	102,882		128,994
11 Rockies Express - Delivered Supply - (BP REX)		299,520	-	2.3728			710,700		710,700
12 Rockies Express - Delivered Supply - (BP PEAK)		300,000	-	2.1890			656,700		656,700
13 Rockies Express - EAST	20,000	-	16.7292	-		334,583	-		334,583
14 Intraday Purchases	-	-	-	-		-	-		-
15 Fuel Retention Volumes	-	-	-	-		-	-		-
16 TGT,PEPL, & MGT and REX Swing/Daily Gas (Commodity)		285,550	-	0.8411			240,186		240,186
17 TGT,PEPL, & MGT and REX Swing/Daily Gas (Demand)		-	-	-			-		-
18 Hedging Transaction Cost		-	-	-			4,420		4,420
19 Imbalance	(13,923)	-	-	2.1366			(29,748)		(29,748)
20 Utilization Fee		-	-	-		(243,750)	-		(243,750)
21 Net Demand Cost Charges - AMA		-	-	-		-	-		-
22 Contract Services		-	-	-		-	-		-
23 Third Party Supplier Balancing Gas Costs		120,394	-	-			212,315		212,315
24 Boil-off / Peaking purchase		30,288	-	2.5790			78,113		78,113
25 MGT Cash Out Imbalance		-	-	-		-	-		-
26 NSS Injection fuel loss		(83)	-	-		-	-		-
27 Backup Supply Sales		-	-	-		-	-		-
28 Subtotal		1,955,845				\$ 951,835	\$ 4,178,773	\$ -	\$ 5,130,608
Actual - September, 2020									
29 Panhandle Eastern Pipeline - TOR	33,463	679,590	\$ 13.2172	2.3304	\$	442,288	\$ 1,583,711	\$	2,025,999
30 MGT Gas Pipeline -	1,350,000	-	0.0641	-		86,504	1,274		87,778
31 Indiana Municipal Gas Purchasing Authority - TOR		5,550	-	2.3292			12,927		12,927
32 Indiana Municipal Gas Purchasing Authority - Prepay	5,000	144,450	18.0258	1.9981		90,129	288,630		378,759
33 Texas Gas Transmission - Nominated Demand	942,690	-	0.3543	-		333,995			333,995
34 Texas Gas Transmission - Unominated Demand	-	-	-	-		-	-		-
35 Texas Gas Transmission - Commodity - TOR		355,680	-	2.3621			840,153		840,153
36 Texas Gas Transmission - Unominated Injection	(262,087)	(262,087)	0.4700	2.0842		(123,181)	(546,242)		(669,423)
37 Texas Gas Transmission - Unominated Withdrawal	10,916	10,916	0.4700	2.0842		5,131	22,751		27,882
38 Texas Gas Transmission - Unominated Seasonal GasStorage Refill		-	-	-		26,112	102,882		128,994
39 Rockies Express - Delivered Supply - (BP REX)		299,520	-	2.3728			710,700		710,700
40 Rockies Express - Delivered Supply - (BP PEAK)		300,000	-	2.1890			656,700		656,700
41 Rockies Express - EAST	20,000	-	16.7292	-		334,583	-		334,583
42 Intraday Purchases	-	-	-	-		-	-		-
43 Fuel Retention Volumes	-	-	-	-		-	-		-
44 TGT,PEPL, & MGT and REX Swing/Daily Gas (Commodity)		285,550	-	0.8411			240,185		240,185
45 TGT,PEPL, & MGT and REX Swing/Daily Gas (Demand)		-	-	-			-		-
46 Hedging Transaction Cost		-	-	-			4,420		4,420
47 Imbalance	(13,923)	-	-	2.1366			(29,748)		(29,748)
48 Utilization Fee		-	-	-		(243,750)	-		(243,750)
49 Net Demand Cost Charges - AMA		-	-	-		-	-		-
50 Contract Services		-	-	-		-	-		-
51 Third Party Supplier Balancing Gas Costs		120,394	-	-			212,315		212,315
52 Boil-off / Peaking purchase		30,288	-	2.5790			78,113		78,113
53 MGT Cash Out Imbalance		(137)	-	1.9854		-	(272)		(272)
54 NSS Injection fuel loss		(83)	-	-		-	-		-
55 Backup Supply Sales		-	-	-		-	-		-
56 Subtotal		1,955,708				\$ 951,811	\$ 4,178,499	\$ 0	\$ 5,130,310

Citizens Gas Purchased Gas Cost - Per Books October 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 - October, 2020									
Exelon Generation Company									
57 Panhandle Eastern Pipeline - TOR	33,463	679,582	\$ 13.3194	\$ 1.8941		\$ 445,707	\$ 1,287,174		\$ 1,732,881
58 MGT Pipeline	1,395,000	-	0.0620	-		86,504	1,398		87,902
59 Indiana Municipal Gas Purchasing Authority - TOR		5,735	-	1.8931			10,857		10,857
60 Indiana Municipal Gas Purchasing Authority - Prepay	5,000	149,265	18.6084	1.5618		93,042	233,121		326,163
61 Texas Gas Transmission - Nominated Demand	1,407,710	-	0.3543	-		498,752			498,752
62 Texas Gas Transmission - Unnominated Demand	964,782	-	0.3543	-		341,822			341,822
63 Texas Gas Transmission - Commodity - TOR	-	355,694	-	1.8858			670,768		670,768
64 Texas Gas Transmission - Unnominated Injection	(97,031)	(97,031)	0.6374	1.7848		(61,848)	(173,181)		(235,029)
65 Texas Gas Transmission - Unnominated Withdrawal	294,535	294,535	0.6374	1.7848		187,737	525,686		713,423
66 Texas Gas Transmission - Unnominated Seasonal GasStorage Refill		-	-	-		-	-		-
67 Rockies Express - Delivered Supply - (BP REX)	-	309,504	-	1.8940		-	586,210		586,210
68 Rockies Express - Delivered Supply - (BP PEAK)		310,000	-	1.7110			530,410		530,410
69 Rockies Express - EAST	20,000	-	16.7292	-		334,583	-		334,583
70 Intraday Purchases		30,000	-	2.4133			72,400		72,400
71 Fuel Retention Volumes		-	-	-			-		-
72 TGT,PEPL, & MGT and REX Swing/Daily Gas (Commodity)		558,175	-	1.6527			922,490		922,490
73 TGT,PEPL, & MGT and REX Swing/Daily Gas (Demand)		-	-	-					-
74 Hedging Transaction Cost		-	-	-			61,893		61,893
75 Imbalance		(9,123)	-	1.7849			(16,284)		(16,284)
76 Utilization Fee		-	-	-		(243,750)			(243,750)
77 Net Demand Cost Charges - AMA		-	-	-		-	-		-
78 Contract Services		-	-	-		-	-		-
79 Third Party Supplier Balancing Gas Costs		15,641	-	-			(77,890)		(77,890)
80 Boil-off / Peaking purchase		28,508	-	2.1010			59,895		59,895
81 MGT Cash Out Imbalance		-	-	-			-		-
82 NSS Injection fuel loss		(42)	-	-			-		-
83 Backup Supply Sales		-	-	-			-		-
84 Subtotal		2,630,443				\$ 1,682,549	\$ 4,694,947	\$0	\$6,377,496
85 Total Purchased Costs (line 84 + line 56 - line 28.)		2,630,306				\$1,682,525	\$4,694,673	\$0	\$6,377,198
86 Total TGT Unnominated Demand Cost (line 62 + line 34 - line 6)						341,822			
87 Total Purchase Cost excluding TGT Demand Unnom. (ln 85 - ln 86)		2,630,306				\$1,340,703			
TGT Unnominated Demand Cost - Retail (line 86 * 90%)						\$307,640			
89 Balancing Demand Cost (line 86 * 10%)						\$34,182			

Citizens Gas Purchased Gas Cost - Per Books November 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 - October, 2020									
Exelon Generation Company									
1 Panhandle Eastern Pipeline - TOR	33,463	679,582	\$ 13.3194	\$ 1.8941		\$ 445,707	\$ 1,287,174		\$ 1,732,881
2 MGT Pipeline	1,395,000	-	\$ 0.0620	-		86,504	1,398		87,902
3 Indiana Municipal Gas Purchasing Authority - TOR	-	5,735	-	1.8931		-	10,857		10,857
4 Indiana Municipal Gas Purchasing Authority - Prepay	5,000	149,265	18.6084	1.5618		93,042	233,121		326,163
5 Texas Gas Transmission - Nominated Demand	1,407,710	-	0.3543	-		498,752	-		498,752
6 Texas Gas Transmission - Unominated Demand	964,782	-	0.3543	-		341,822	-		341,822
7 Texas Gas Transmission - Commodity - TOR	-	355,694	-	1.8858		-	670,768		670,768
8 Texas Gas Transmission - Unominated Injection	(97,031)	(97,031)	0.6374	1.7848		(61,848)	(173,181)		(235,029)
9 Texas Gas Transmission - Unominated Withdrawal	294,535	294,535	0.6374	1.7848		187,737	525,686		713,423
10 Texas Gas Transmission - Unominated Seasonal GasStorage Refill	-	-	-	-		-	-		-
11 Rockies Express - Delivered Supply - (BP REX)	-	309,504	-	1.8940		-	586,210		586,210
12 Rockies Express - Delivered Supply - (BP PEAK)	-	310,000	-	1.7110		-	530,410		530,410
13 Rockies Express - EAST	20,000	-	16.7292	-		334,583	-		334,583
14 Intraday Purchases	-	30,000	-	2.4133		-	72,400		72,400
15 Fuel Retention Volumes	-	-	-	-		-	-		-
16 TGT,PEPL, & MGT and REX Swing/Daily Gas (Commodity)	-	558,175	-	1.6527		-	922,490		922,490
17 TGT,PEPL, & MGT and REX Swing/Daily Gas (Demand)	-	-	-	-		-	-		-
18 Hedging Transaction Cost	-	-	-	-		-	61,893		61,893
19 Imbalance	-	(9,123)	-	1.7849		-	(16,284)		(16,284)
20 Utilization Fee	-	-	-	-		(243,750)	-		(243,750)
21 Net Demand Cost Charges - AMA	-	-	-	-		-	-		-
22 Contract Services	-	-	-	-		-	-		-
23 Third Party Supplier Balancing Gas Costs	-	15,641	-	-		-	(77,890)		(77,890)
24 Boil-off / Peaking purchase	-	28,508	-	2.1010		-	59,895		59,895
25 MGT Cash Out Imbalance	-	-	-	-		-	-		-
26 NSS Injection fuel loss	-	(42)	-	-		-	-		-
27 Backup Supply Sales	-	-	-	-		-	-		-
28 Sub-total		2,630,443				\$1,682,549	\$4,694,947	\$0	\$6,377,496
Actual - October, 2020									
Exelon Generation Company									
29 Panhandle Eastern Pipeline - TOR	33,463	679,582	\$ 13.3194	\$ 1.8941		\$ 445,707	\$ 1,287,174		\$ 1,732,881
30 MGT Pipeline	1,395,000	-	\$ 0.0620	-		86,504	1,398		87,902
31 Indiana Municipal Gas Purchasing Authority - TOR	-	5,735	-	1.8931		-	10,857		10,857
32 Indiana Municipal Gas Purchasing Authority - Prepay	5,000	149,265	18.6084	1.5618		93,042	233,121		326,163
33 Texas Gas Transmission - Nominated Demand	1,407,710	-	0.3543	-		498,752	-		498,752
34 Texas Gas Transmission - Unominated Demand	964,782	-	0.3543	-		341,822	-		341,822
35 Texas Gas Transmission - Commodity - TOR	-	355,694	-	1.8858		-	670,768		670,768
36 Texas Gas Transmission - Unominated Injection	(97,031)	(97,031)	0.7204	1.8235		(69,901)	(176,936)		(246,837)
37 Texas Gas Transmission - Unominated Withdrawal	294,535	294,535	0.7204	1.8235		212,183	537,085		749,268
38 Texas Gas Transmission - Unominated Seasonal GasStorage Refill	-	-	-	-		-	-		-
39 Rockies Express - Delivered Supply - (BP REX)	-	309,504	-	1.8940		-	586,210		586,210
40 Rockies Express - Delivered Supply - (BP PEAK)	-	310,000	-	1.7110		-	530,410		530,410
41 Rockies Express - EAST	20,000	-	16.7292	-		334,583	-		334,583
42 Intraday Purchases	-	30,000	-	2.4133		-	72,400		72,400
43 Fuel Retention Volumes	-	-	-	-		-	-		-
44 TGT,PEPL, & MGT and REX Swing/Daily Gas (Commodity)	-	558,175	-	1.6527		-	922,490		922,490
45 TGT,PEPL, & MGT and REX Swing/Daily Gas (Demand)	-	-	-	-		-	-		-
46 Hedging Transaction Cost	-	-	-	-		-	61,893		61,893
47 Imbalance	-	(8,404)	-	1.8237		-	(15,326)		(15,326)
48 Utilization Fee	-	-	-	-		(243,750)	-		(243,750)
49 Net Demand Cost Charges - AMA	-	-	-	-		-	-		-
50 Contract Services	-	-	-	-		-	-		-
51 Third Party Supplier Balancing Gas Costs	-	15,641	-	-		-	(77,890)		(77,890)
52 Boil-off / Peaking purchase	-	28,508	-	2.1010		-	59,895		59,895
53 MGT Cash Out Imbalance	-	(1,354)	-	2.0812		-	(2,818)		(2,818)
54 NSS Injection fuel loss	-	(42)	-	-		-	-		-
55 Backup Supply Sales	-	(280,000)	-	1.4846		-	(415,700)		(415,700)
56 Sub-total		2,349,808				\$ 1,698,942	\$ 4,285,031	\$ -	\$ 5,983,973

Citizens Gas Purchased Gas Cost - Per Books November 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 -November, 2020									
Excelon Generation Company									
57 Panhandle Eastern Pipeline - TOR	33,463	-	\$ 13.2172	\$ -		\$ 442,288	\$ -		\$ 442,288
58 MGT Pipeline	1,350,000	-	0.0641	-		86,504	260		86,764
59 Indiana Municipal Gas Purchasing Authority - TOR		17,940	-	2.8347			50,854		50,854
60 Indiana Municipal Gas Purchasing Authority - Prepay	17,090	494,760	18.0374	2.5016		308,260	1,237,710		1,545,970
61 Texas Gas Transmission - Nominated Demand	1,303,050	-	0.3543	-		461,671			461,671
62 Texas Gas Transmission - Unominated Demand	1,096,950	-	0.3543	-		388,649			388,649
63 Texas Gas Transmission - Commodity - TOR		-	-	-			-		-
64 Texas Gas Transmission - Unominated Injection	(58,787)	(58,787)	0.7574	2.1870		(44,525)	(128,567)		(173,092)
65 Texas Gas Transmission - Unominated Withdrawal	281,601	281,601	0.3802	2.6980		107,065	759,760		866,825
66 Texas Gas Transmission - Unominated Seasonal GasStorage Refill		-	-	-		-	-		-
67 Rockies Express - Delivered Supply - (BP PEAK B)		294,118	-	2.7885		-	820,148		820,148
68 Rockies Express - Delivered Supply - (BP PEAK A)		299,888	-	2.6620		-	798,300		798,300
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)		693,259	-	1.6577			1,149,182		1,149,182
73 TGT,PEPL, & MGT and REX Swing/Daily Gas (Demand)		-	-	-			-		-
74 Hedging Transaction Cost		-	-	-			(54,911)		(54,911)
75 Imbalance		(2,656)	-	2.2428			(5,957)		(5,957)
76 Utilization Fee		-	-	-		(243,750)			(243,750)
77 Net Demand Cost Charges - AMA		-	-	-		-	-		-
78 REX Winter Purchases	16,000	257,563	11.4799	1.8589		183,678	478,780		662,458
79 Third Party Supplier Balancing Gas Costs		299,368	-				663,679		663,679
80 Bail-off / Peaking purchase		40,121	-	2.9960			120,203		120,203
81 MGT Cash Out Imbalance		-	-	-			-		-
82 NSS Injection fuel loss		(17)	-	-			-		-
83 Backup Supply Sales		(49,261)		2.3211			(114,341)		(114,341)
84 Sub-total		<u>2,567,897</u>				<u>2,024,423</u>	<u>5,775,100</u>	<u>\$ -</u>	<u>7,799,523</u>
85 Total Purchased Costs (line 56 + line 84 - line 28)		<u>2,287,262</u>				<u>\$2,040,816</u>	<u>\$5,365,184</u>	<u>\$0</u>	<u>\$7,406,000</u>
86 Total TGT Unominated Demand Cost (line 62+ line 34 - line 6)						<u>388,649</u>			
87 Total Purchase Cost excluding TGT Demand Unnom. (ln 85 - ln 86)		<u>2,287,262</u>				<u>\$1,652,167</u>			
88 TGT Unominated Demand Cost - Retail (line 86 * 90%)						<u>\$349,784</u>			
89 Balancing Demand Cost (line 86 * 10%)						<u>\$38,865</u>			

Citizens Gas
Actual Information
For Three Months Ending November 30, 2020

Line No.	A	B	C	D	E
	September 2020	Volumes in Dths	Commodity Cost per Dth	% of Total	Reference
1	Intraday Purchases	-	\$ -	0.00%	Sch8A, Ins 14, 42, 70
2	Index Purchases / Spot	1,784,790	\$ 2.2939	84.53%	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	285,550	\$ 0.8411	13.52%	Sch8A, Ins 16, 44, 72
4	Boil off/Peaking Purchases	30,288	\$ 2.5790	1.43%	Sch8A, Ins 24, 52, 80
5	Unnominated Seasonal Gas Purchases	-		0.00%	
6	Storage Withdrawal	10,916	\$ 2.0842	0.52%	Sch8A, Ins 9, 37, 65
7	Total Purchases	2,111,544		100.00%	
8	Contract Services	-			Sch8A, Ins 22,50,78
9	Third Party	120,394			Sch8A, Ins 23, 51, 79
10	Imbalance	(13,923)			Sch8A, Ins 19, 47, 75
11	Fuel Retention	-			Sch8A, Ins 15, 43, 71
12	MGT Cash Out Imbalance	181			Sch8A, Ins 25, 53, 81
13	Unnominated Seasonal Gas Payback	-			
14	NNS Injection Loss	(83)			Sch8A, Ins 26, 54, 82
15	Backup Supply Sales	-			Sch8A, Ins 27, 55, 83
16	Storage Injection	(262,087)	\$ 2.0844		Sch8A, Ins 8, 36, 64
17	Net Purchases	1,956,026			
	October 2020	Volumes in Dths	Commodity Cost per Dth	% of Total	
18	Intraday Purchases	30,000	\$ 2.4133	1.10%	Sch8B, Ins 14, 42, 70
19	Index Purchases	1,809,780	\$ 1.8344	66.52%	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	558,175	\$ 1.6527	20.51%	Sch8B, Ins 16, 44, 72
21	Boil off/Peaking Purchases	28,508	\$ 2.1010	1.05%	Sch8B, Ins 24, 52, 80
22	Unnominated Seasonal Gas Purchases	-		0.00%	
23	Storage Withdrawal	294,535	\$ 1.7848	10.82%	Sch8B, Ins 9, 37, 65
24	Total Purchases	2,720,998		100.00%	
25	Contract Services	-			Sch8B, Ins 22,50,78
26	Third Party	15,641			Sch8B, Ins 23, 51, 79
27	Imbalance	(9,123)			Sch8B, Ins 19, 47, 75
28	Fuel Retention	-			Sch8B, Ins 15, 43, 71
29	MGT Cash Out Imbalance	(137)			Sch8B, Ins 25, 53, 81
30	Unnominated Seasonal Gas Payback	-			
31	NNS Injection Loss	(42)			Sch8B, Ins 26, 54, 82
32	Backup Supply Sales	-			Sch8B, Ins 27, 55, 83
33	Storage Injection	(97,031)	\$ 1.7848		Sch8B, Ins 8, 36, 64
34	Net Purchases	2,630,306			
	November 2020	Volumes in Dths	Commodity Cost per Dth	% of Total	
35	Intraday Purchases	-	\$ -	0.00%	Sch8C, Ins 14, 42, 70
36	Index Purchases	1,106,706	\$ 2.6270	52.17%	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	693,259	\$ 1.6577	32.67%	Sch8C, Ins 16, 44, 72
38	Boil off/Peaking Purchases	40,121	\$ 2.9960	1.89%	Sch8C, Ins 24, 52, 80
39	Unnominated Seasonal Gas Purchases	-		0.00%	
40	Storage Withdrawal	281,601	\$ 2.7385	13.27%	Sch8C, Ins 9, 37, 65
41	Total Purchases	2,121,687		100.00%	
42	REX Winter Purchases	257,563			Sch8C, Ins 22,50,78
43	Third Party	299,368			Sch8C, Ins 23, 51, 79
44	Imbalance	(1,937)			Sch8C, Ins 19, 47, 75
45	Fuel Retention	-			Sch8C, Ins 15, 43, 71
46	MGT Cash Out Imbalance	(1,354)			Sch8C, Ins 25, 53, 81
47	Unnominated Seasonal Gas Payback	-			
48	NNS Injection Loss	(17)			Sch8C, Ins 26, 54, 82
49	Backup Supply Sales	(329,261)			Sch8C, Ins 27, 55, 83
50	Storage Injection	(58,787)	\$ 2.2509		Sch8C, Ins 8, 36, 64
51	Net Purchases	2,287,262			

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

Line No.	Description	September 2020			October 2020			November 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	\$ 13.2172	\$ 442,288
2	MGT Pipeline - Demand	1,350,000	0.0641	86,504	1,395,000	0.0620	86,504	1,350,000	0.0641	86,504
3	Indiana Municipal Gas Purchasing Authority - Demand	5,000	18.0258	90,129	5,000	18.6084	93,042	17,090	18.0374	308,260
4	Texas Gas Transmission - Nominated Demand	942,690	0.3820	360,107	1,407,710	0.3543	498,752	1,303,050	0.3543	461,671
5	Texas Gas Transmission - Unnominated Demand	-	-	-	964,782	0.3543	341,822	1,096,950	0.3543	388,649
6	Texas Gas Transmission - Unnominated Injections	(262,087)	0.4699	(123,155)	(97,031)	0.6374	(61,848)	(58,787)	0.7574	(44,525)
7	Texas Gas Transmission - Unnominated Withdrawal	10,916	0.4699	5,129	294,535	0.6374	187,737	281,601	0.3802	107,065
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	REX Winter Purchases	-	-	-	-	-	-	16,000	11.4799	183,678
13	Panhandle Eastern/MGT Pipeline/Rockies Express East- Commodity	679,590	2.3323	1,584,985	679,582	1.8961	1,288,572	-	-	260
14	Indiana Municipal Gas Purchasing Authority - Commodity	5,550	2.3292	12,927	5,735	1.8931	10,857	17,940	2.8347	50,854
15	Indiana Municipal Gas Purchasing Authority - Prepay Commodity	144,450	1.9981	288,630	149,265	1.5618	233,121	494,760	2.5016	1,237,710
16	Texas Gas Transmission - Commodity	355,680	2.6514	943,036	355,694	1.8858	670,768	-	-	-
17	Texas Gas Transmission - Unnominated Injection - Commodity	(262,087)	2.0842	(546,242)	(97,031)	1.7848	(173,181)	(58,787)	2.1870	(128,567)
18	Texas Gas Transmission - Unnominated Withdrawal - Commodity	10,916	2.0842	22,751	294,535	1.7848	525,686	281,601	2.6980	759,760
19	Rockies Express - Delivered Supply - (BP REX)	299,520	2.3728	710,700	309,504	1.8940	586,210	294,118	2.7885	820,148
20	Rockies Express - Delivered Supply - (BP PEAK)	300,000	2.1890	656,700	310,000	1.7110	530,410	299,888	2.6620	798,300
21	Intra-DayPurchases	-	-	-	30,000	2.4133	72,400	-	-	-
22	TGT-PEPL-MGT-REX- Swing Gas (Commodity)	285,550	0.8411	240,186	558,175	1.6527	922,490	693,259	1.6577	1,149,182
23	Hedging Transaction Cost	-	-	4,420	-	-	61,893	-	-	(54,911)
24	Imbalance	(13,923)	2.1366	(29,748)	(9,123)	1.7849	(16,284)	(2,656)	2.2428	(5,957)
25	REX Winter Purchases	-	-	-	-	-	-	257,563	1.8589	478,780
26	Third Party Supplier Balancing Gas Costs	120,394	-	212,315	15,641	-	(77,890)	299,368	-	663,679
27	Boil-off/ Peaking purchase	30,288	2.5790	78,113	28,508	2.1010	59,895	40,121	2.9960	120,203
28	MGT Cash Out Imbalance	-	-	-	-	-	-	-	-	-
29	Fuel Retention Volumes	-	-	-	-	-	-	-	-	-
30	NSS Injection fuel loss	(83)	-	-	(42)	-	-	(17)	-	-
31	Backup Supply Sales	-	-	-	-	-	-	(49,261)	2.3211	(114,341)
32	Current Pipeline Rate Per Dth	1,955,845	\$2.6232	\$ 5,130,608	2,630,443	\$2.4245	\$ 6,377,496	2,567,897	\$3.0373	\$ 7,799,523
33	Current Commodity Rate Per Dth	1,955,845	\$2.1366	\$4,178,773	2,630,443	\$1.7849	\$4,694,947	2,567,897	\$2.2490	5,775,100

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	August 2020			September 2020			October 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	18.6192	93,096	5,000	18.0258	90,129	5,000	18.6084	93,042
4	Texas Gas Transmission - Nominated Demand	974,113	0.4138	403,128	942,690	0.3820	360,107	1,407,710	0.3543	498,752
5	Texas Gas Transmission - Unnominated Demand	-	-	-	-	-	-	964,782	0.3543	341,822
6	Texas Gas Transmission - Unnominated Injections	(443,100)	0.5624	(249,199)	(262,087)	0.4700	(123,181)	(97,031)	0.7204	(69,901)
7	Texas Gas Transmission - Unnominated Withdrawal	1,269	0.5626	714	10,916	0.4700	5,131	294,535	0.7204	212,183
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	REX Winter Purchases	-	-	-	-	-	-	-	-	-
13	Panhandle Eastern/MGT Pipeline/Rockies Express East- Commodity	679,582	1.7187	1,168,025	679,590	2.3323	1,584,985	679,582	1.8961	1,288,572
14	Indiana Municipal Gas Purchasing Authority - Commodity	5,735	1.7168	9,846	5,550	2.3292	12,927	5,735	1.8931	10,857
15	Indiana Municipal Gas Purchasing Authority - Prepay Commodity	149,265	1.3855	206,801	144,450	1.9981	288,630	149,265	1.5618	233,121
16	Texas Gas Transmission - Commodity	355,694	1.7284	614,772	355,680	2.6514	943,035	355,694	1.8858	670,768
17	Texas Gas Transmission - Unnominated Injection - Commodity	(443,100)	1.6063	(711,752)	(262,087)	2.0842	(546,242)	(97,031)	1.8235	(176,936)
18	Texas Gas Transmission - Unnominated Withdrawal - Commodity	1,269	1.6060	2,038	10,916	2.0842	22,751	294,535	1.8235	537,085
19	Rockies Express - Delivered Supply - (BP REX)	309,504	1.6466	509,640	299,520	2.3728	710,700	309,504	1.8940	586,210
20	Rockies Express - Delivered Supply - (BP PEAK)	310,000	1.4640	453,840	300,000	2.1890	656,700	310,000	1.7110	530,410
21	Intra-DayPurchases	-	-	-	-	-	-	30,000	2.4133	72,400
22	TGT-PEPL-MGT-REX- Swing Gas (Commodity)	-	-	-	285,550	0.8411	240,185	558,175	1.6527	922,490
23	Hedging Transaction Cost	-	-	32,744	-	-	4,420	-	-	61,893
24	Imbalance	1,960	1.6056	3,147	(13,923)	2.1366	(29,748)	(8,404)	1.8237	(15,326)
25	REX Winter Purchases	-	-	-	-	-	-	-	-	-
26	Third Party Supplier Balancing Gas Costs	47,393	-	(21,704)	120,394	-	212,315	15,641	-	(77,890)
27	Boil-off / Peaking purchase	29,784	1.8540	55,220	30,288	2.5790	78,113	28,508	2.1010	59,895
28	MGT Cash Out Imbalance	181	2.2099	400	(137)	1.9854	(272)	(1,354)	2.0812	(2,818)
29	Fuel Retention Volumes	-	-	-	-	-	-	-	-	-
30	NSS Injection fuel loss	(314)	-	-	(83)	-	-	(42)	-	-
31	Backup Supply Sales	-	-	-	-	-	-	(280,000)	1.4846	(415,700)
32	Current Pipeline Rate Per Dth	1,446,953	\$2.2073	\$ 3,193,800	1,955,708	\$2.6232	\$ 5,130,310	2,349,808	\$2.5466	\$ 5,983,973
33	Current Commodity Rate Per Dth	1,446,953	\$1.6055	2,323,017	1,955,708	\$2.1366	4,178,499	2,349,808	\$1.8236	4,285,031

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

Citizens Gas
PEPL Unnominated Quantities Cost
September 2020

Line No.	A	B	C	D	E	F
	Compres. Fuel-Dth	Demand Costs	Volumes	Storage Rates	Compres. Fuel	Total
<u>Accrual -August, 2020</u>						
PEPL						
1 Demand Cost		\$556,263				\$556,263
2 PEPL Injection fuel cost	22,483				49,627	49,627
3 PEPL Injection (Net)			837,293	\$0.0020		1,675
4 (100-day Firm) (Midpoint)			852,555	0.0094		8,014
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>\$49,627</u>	<u>\$615,579</u>
<u>Actual -August, 2020</u>						
PEPL						
9 Demand Cost		\$562,194				\$562,194
10 PEPL Injection fuel cost	22,494				49,651	49,651
11 PEPL Injection (Net)			837,675	0.0020		1,675
12 (100-day Firm) (Midpoint)			852,944	0.0094		8,018
13 PEPL Withdrawal fuel cost	-				-	-
14 PEPL Withdrawal (Midpoint)			-	0.0020		-
15 (100-day Firm) (Net)			-	0.0094		-
16 PEPL - Sub Total		<u>\$562,194</u>			<u>\$49,651</u>	<u>\$621,538</u>
<u>Accrual - September, 2020</u>						
PEPL						
17 Demand Cost		\$543,089				\$543,089
18 PEPL Injection fuel cost	21,765				57,094	57,094
19 PEPL Injection (Net)			810,606	0.0020		1,621
20 (100-day Firm) (Midpoint)			825,378	0.0094		7,759
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>\$57,094</u>	<u>\$609,563</u>
25 Total (line 24 + line 16 - line 8)		<u>\$549,020</u>			<u>\$57,118</u>	<u>\$615,522</u>
26 PEPL - Balancing Costs (ln 25 * 9%)						<u>\$55,397</u>
27 PEPL - Retail Costs (ln 25 * 91%)						<u>\$560,125</u>

Citizens Gas
PEPL Unnominated Quantities Cost
October 2020

Line No.	A	B	C	D	E	F
	Compres. Fuel-Dth	Demand Costs	Volumes	Storage Rates	Compres. Fuel	Total
<u>Accrual - September, 2020</u>						
PEPL						
1 Demand Cost		\$543,089				\$543,089
2 PEPL Injection fuel cost	21,765				57,094	57,094
3 PEPL Injection (Net)			810,606	\$0.0020		1,621
4 (100-day Firm) (Midpoint)			825,378	0.0094		7,759
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>\$57,094</u>	<u>\$609,563</u>
<u>Actual - September, 2020</u>						
PEPL						
9 Demand Cost		\$547,590				\$547,590
10 PEPL Injection fuel cost	21,760				57,081	57,081
11 PEPL Injection (Net)			810,444	0.0020		1,621
12 (100-day Firm) (Midpoint)			825,213	0.0094		7,757
13 PEPL Withdrawal fuel cost	-				-	-
14 PEPL Withdrawal (Midpoint)			-	0.0020		-
15 (100-day Firm) (Net)			-	0.0094		-
16 PEPL - Sub Total		<u>\$547,590</u>			<u>\$57,081</u>	<u>\$614,049</u>
<u>Accrual - October, 2020</u>						
PEPL						
17 Demand Cost		\$556,263				\$556,263
18 PEPL Injection fuel cost	16,349				39,638	39,638
19 PEPL Injection (Net)			608,797	0.0020		1,218
20 (100-day Firm) (Midpoint)			619,894	0.0094		5,827
21 PEPL Withdrawal fuel cost	34				71	71
22 PEPL Withdrawal (Midpoint)			1,634	0.0020		3
23 (100-day Firm) (Net)			1,620	0.0094		15
24 PEPL - Sub Total		<u>\$556,263</u>			<u>\$39,709</u>	<u>\$603,035</u>
25 Total (line 24+ line 16 - line 8)		<u>\$560,764</u>			<u>\$39,696</u>	<u>\$607,521</u>
26 PEPL Balancing Costs (In 25 * 9%)						<u>\$54,677</u>
27 PEPL Retail Costs (In 25 * 91%)						<u>\$552,844</u>

Citizens Gas
PEPL Unnominated Quantities Cost
November 2020

Line No.	A	B	C	D	E	F
	Compres. Fuel-Dth	Demand Costs	Volumes	Storage Rates	Compres. Fuel	Total
<u>Accrual - October, 2020</u>						
PEPL						
1 Demand Cost		\$556,263				\$556,263
2 PEPL Injection Fuel Cost	16,349				39,638	39,638
3 PEPL Injection (Net)			608,797	\$0.0020		1,218
4 (100-day Firm) (Midpoint)			619,894	0.0094		5,827
5 PEPL Withdrawal Fuel Cost	34				71	71
6 PEPL Withdrawal (Midpoint)			1,634	0.0020		3
7 (100-day Firm) (Net)			1,620	0.0094		15
8 PEPL Total		<u>\$556,263</u>			<u>\$39,709</u>	<u>\$603,035</u>
<u>Actual - October, 2020</u>						
PEPL						
9 Demand Cost		\$556,263				\$556,263
10 PEPL Injection Fuel Cost	16,309				41,532	41,532
11 PEPL Injection (Net)			607,248	\$0.0020		1,214
12 (100-day Firm) (Midpoint)			618,317	0.0094		5,812
13 PEPL Withdrawal Fuel Cost	34				71	71
14 PEPL Withdrawal (Midpoint)			1,636	0.0020		3
15 (100-day Firm) (Net)			1,622	0.0094		15
16 PEPL Total		<u>\$556,263</u>			<u>\$41,603</u>	<u>\$604,910</u>
<u>Accrual -November, 2020</u>						
PEPL						
17 Demand Cost		\$674,143				\$674,143
18 PEPL Injection Fuel Cost	157				477	477
19 PEPL Injection (Net)			5,659	\$0.0020		11
20 (100-day Firm) (Midpoint)			5,769	0.0094		54
21 PEPL Withdrawal fuel cost	4,624				9,923	9,923
22 PEPL Withdrawal (Midpoint)			201,673	0.0020		403
23 (100-day Firm) (Net)			200,059	0.0094		1,881
24 PEPL Total		<u>\$674,143</u>			<u>\$10,400</u>	<u>\$686,892</u>
25 Total (line 24 + line 16 - line 8)		<u>\$674,143</u>			<u>\$12,294</u>	<u>\$688,767</u>
26 PEPL Balancing Costs (ln 25 * 9%)						<u>\$61,989</u>
27 PEPL Retail Costs (ln 25 * 91%)						<u>\$626,778</u>

Citizens Gas
Cost of Gas Injections and Withdrawals
For the period September 1, 2020 - November 30, 2020

Line No.		A	B	C	D	E	F	G	H	I
		Estimated Change		Cost of Gas						
		Injections Dth	Withdrawals Dth	Injections		Withdrawals		Net		
				Demand	Commodity	Demand	Commodity	Demand	Commodity	Total
<u>September 2020</u>										
1	UGS	571,764	-	\$278,207	\$1,221,644	\$0	\$0	(\$278,207)	(\$1,221,644)	(\$1,499,851)
2	PEPL	832,764	-	405,182	1,779,161	-	-	(405,182)	(1,779,161)	(2,184,343)
3	Subtotal	1,404,528	-	\$683,389	\$3,000,805	\$0	\$0	(\$683,389)	(\$3,000,805)	(\$3,684,194)
<u>October 2020</u>										
4	UGS	166,632	15,680	\$106,578	\$297,421	\$7,062	\$29,894	(\$99,516)	(\$267,527)	(\$367,043)
5	PEPL	624,979	1,620	399,762	1,115,466	774	2,631	(398,988)	(1,112,835)	(1,511,823)
6	Subtotal	791,611	17,300	506,340	1,412,887	7,836	32,525	(498,504)	(1,380,362)	(1,878,866)
<u>November 2020</u>										
7	UGS	135,082	104,727	\$120,383	\$310,248	\$47,756	\$199,484	(\$72,627)	(\$110,764)	(\$183,391)
8	PEPL	4,227	200,061	55,573	34,376	100,411	328,920	44,838	294,544	339,382
9	Subtotal	139,309	304,788	175,956	344,624	148,167	528,404	(27,789)	183,780	155,991
10	Grand Total	2,335,448	322,088	\$1,365,685	\$4,758,316	\$156,003	\$560,929	\$ (1,209,682)	\$ (4,197,387)	\$ (5,407,069)

Citizens Gas
Demand Allocation of Injections and Withdrawals
From PEPL
For Three Months Ending November 30, 2020

Line No.		A Volume DTH	B Demand Cost	C Commodity Cost	D Total Cost	E Total \$/DTH	F Commodity \$/DTH
1	Beginning balance @ September 2020	4,674,783	\$2,224,772	\$7,177,290	\$9,402,062	\$2.0112	\$1.5353
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	(859,776)	(517,500)	(1,380,284)	(1,897,784)	2.2073	1.6054
8	Prior mo. actual	860,169	517,650	1,381,001	1,898,651	2.2073	1.6055
9	Current mo. accrual	832,371	405,032	1,778,444	2,183,476	2.6232	2.1366
10	Less: Compressor Fuel						
11	Prior mo. accrual reversal - W/D	-	-	-	-	-	-
12	Prior mo. accrual reversal - Injections	22,483	13,533	36,094	49,627	2.2073	1.6054
13	Prior mo. Actual - W/D	-	-	-	-	-	-
14	Prior mo. Actual - Injections	(22,494)	(13,537)	(36,114)	(49,651)	2.2073	1.6055
15	Current mo. Accrual - Inj	(21,765)	(10,591)	(46,503)	(57,094)	2.6232	2.1366
16	Current mo. Accrual-W/D	-	-	-	-	-	-
17	Beginning balance @ October 2020	5,485,771	2,619,359	8,909,928	11,529,287	2.1017	1.6242
18	Less: Net W/D @ avg. unit cost						
19	Prior mo. accrual reversal	-	-	-	-	-	-
20	Prior mo. actual	-	-	-	-	-	-
21	Current mo. accrual	(1,620)	(774)	(2,631)	(3,405)	2.1017	1.6242
22	Add: Gross Injections						
23	Prior mo. accrual reversal	(832,371)	(405,032)	(1,778,444)	(2,183,476)	2.6232	2.1366
24	Prior mo. actual	832,204	404,951	1,778,087	2,183,038	2.6232	2.1366
25	Current mo. accrual	625,146	399,843	1,115,823	1,515,666	2.4245	1.7849
26	Less: Compressor Fuel						
27	Prior mo. accrual reversal - W/D	-	-	-	-	-	-
28	Prior mo. accrual reversal - Inj	21,765	10,591	46,503	57,094	2.6232	2.1366
29	Prior mo. Actual - W/D	-	-	-	-	-	-
30	Prior mo. Actual - Injections	(21,760)	(10,589)	(46,492)	(57,081)	2.6232	2.1366
31	Current mo. accrual - Inj	(16,349)	(10,457)	(29,181)	(39,638)	2.4245	1.7849
32	Current mo. Accrual-W/D	(34)	(16)	(55)	(71)	2.1017	1.6242
33	Beginning balance @ November 2020	6,092,752	3,007,876	9,993,538	13,001,414	2.1339	1.6402
34	Less: Net W/D @ avg. unit cost						
35	Prior mo. accrual reversal	1,620	774	2,631	3,405	2.1017	1.6242
36	Prior mo. actual	(1,622)	(775)	(2,634)	(3,409)	2.1017	1.6242
37	Current mo. accrual	(200,059)	(100,410)	(328,917)	(429,327)	2.1460	1.6441
38	Add: Gross Injections						
39	Prior mo. accrual reversal	(625,146)	(399,843)	(1,115,823)	(1,515,666)	2.4245	1.7849
40	Prior mo. actual	623,557	450,831	1,137,119	1,587,950	2.5466	1.8236
41	Current mo. Accrual	5,816	4,585	13,080	17,665	3.0373	2.2490
42	Less: Compressor Fuel						
43	Prior mo. accrual reversal - W/D	34	16	55	71	2.1017	1.6242
44	Prior mo. accrual reversal - Inj	16,349	10,457	29,181	39,638	2.4245	1.7849
45	Prior mo. Actual - W/D	(34)	(16)	(55)	(71)	2.1017	1.6242
46	Prior mo. Actual - Injections	(16,309)	(11,791)	(29,741)	(41,532)	2.5466	1.8236
47	Current mo. accrual - Inj	(157)	(124)	(353)	(477)	3.0373	2.2490
48	Current mo. Accrual-W/D	(4,624)	(2,321)	(7,602)	(9,923)	2.1460	1.6441
49	Ending balance @ November 30, 2020	5,892,177	2,959,259	9,690,479	12,649,738	\$2.1469	\$1.6446

Citizens Gas
Demand Allocation of Injections and Withdrawals
From UGS
For Three Months Ending November 30, 2020

		A	B	C	D	E	F
Line No.		Volume	Demand Cost	Commodity Cost	Total Cost	Total \$/Unit	Commodity \$/Unit
1	Beginning balance @ September 2020	7,338,457	\$3,284,050	\$13,859,368	\$17,143,418	\$2.3361	\$1.8886
2	Add: Gross Injections						
3	Less: Prior mo. accrual	(127,466)	(76,722)	(204,634)	(281,356)	2.2073	1.6054
4	Add: Prior mo. actual	127,466	76,709	204,647	281,356	2.2073	1.6055
5	Add: Current mo. accrual	571,764	278,220	1,221,631	1,499,851	2.6232	2.1366
6	Less: Net Withdrawals						
7	Prior mo. accrual reversal	-	-	-	-	-	-
8	Prior mo. Actual	-	-	-	-	-	-
9	Current mo. accrual	-	-	-	-	-	-
10	Less: Blowoff						
11	Current mo. Blowoff	(2,859)	(1,279)	(5,400)	(6,679)	2.3361	1.8886
12	Beginning balance @ October 2020	7,907,362	3,560,978	15,075,612	18,636,590	2.3569	1.9065
13	Add: Gross Injections						
14	Less: Prior mo. accrual	(571,764)	(278,220)	(1,221,631)	(1,499,851)	2.6232	2.1366
15	Add: Prior mo. actual	571,764	278,220	1,221,631	1,499,851	2.6232	2.1366
16	Add: Current mo. accrual	166,632	106,578	297,421	403,999	2.4245	1.7849
17	Less: Net Withdrawals						
18	Prior mo. accrual reversal	-	-	-	-	-	-
19	Prior mo. actual	-	-	-	-	-	-
20	Current mo. accrual	(15,680)	(7,062)	(29,894)	(36,956)	2.3569	1.9065
21	Less: Blowoff						
22	Current mo. Blowoff	(755)	(340)	(1,439)	(1,779)	2.3569	1.9065
23	Beginning balance @ November 2020	8,057,559	3,660,154	15,341,700	19,001,854	2.3583	1.9040
24	Add: Injections						
25	Less: Prior mo. accrual	(166,632)	(106,578)	(297,421)	(403,999)	2.4245	1.7849
26	Prior mo. actual	166,632	120,475	303,870	424,345	2.5466	1.8236
27	Current mo. accrual	135,082	106,486	303,799	410,285	3.0373	2.2490
28	Less: Withdrawals						
29	Prior mo. accrual reversal	15,680	7,062	29,894	36,956	2.3569	1.9065
30	Prior mo. actual	(15,680)	(7,062)	(29,894)	(36,956)	2.3569	1.9065
31	Current mo. Accrual	(104,727)	(47,756)	(199,484)	(247,240)	2.3608	1.9048
32	Less: Blowoff						
33	Current mo. Blowoff	(367)	(167)	(699)	(866)	2.3608	1.9048
34	Ending balance @ November 30, 2020	8,087,547	3,732,614	15,451,765	19,184,379	\$2.3721	\$1.9106

Citizens Gas
Determination of "Unaccounted For" Percentage and Manufacturing / Steam Division Costs
For Three Months Ending November 30, 2020

Line No.		A September 2020	B October 2020	C November 2020	D Total
1	Volume of pipeline gas purchases - Dths (See Schedule 8)	1,956,026	2,630,306	2,287,262	6,873,594
2	Gas (injected into) withdrawn from storage (See Schedule 10)	(1,404,528)	(774,311)	165,479	(2,013,360)
3	Transported gas received	1,263,094	1,313,446	1,904,999	4,481,539
4	Transported gas (injected into) withdrawn from storage	0	0	0	0
5	Reverse transport imbalance already on Sch 8	(120,394)	(15,641)	(299,368)	(435,403)
6	Total volume supplied	1,694,198	3,153,800	4,058,372	8,906,370
7	Less: Gas Division usage	(615)	(1,173)	(5,354)	(7,142)
8	Total volume available for sale	1,693,583	3,152,627	4,053,018	8,899,228
9	Retail Volume of gas sold - Dths (Schedule 6, Page 3, ln 26)	551,752	1,715,601	2,719,647	4,987,000
10	Total Transport Usage (Sch 6 , Page 3, ln 27 + ln 28)	1,102,612	1,284,006	1,622,886	4,009,504
11	"Unaccounted for" gas (ln 8- ln 9 - ln 10)	39,219	153,020	(289,515)	(97,276)
12	Percentage of "unaccounted for" gas (line 11 / line 8)	2.32%	4.85%	-7.14%	-1.09%

CITIZENS GAS
Initiation of Refund

Line No.	Refunds	
1	Supplier:	Exelon
2	Date received:	April 1, 2018 - March 31, 2021
3	Amount of refund:	\$750,000
4	Reason for Refund:	Right of First Refusal Refund
5	Docket Number:	N/A
6	Total to be refunded	<u>\$750,000</u>
<u>Distribution of Refunds to GCA Quarters</u>		
	A Sales % (All GCA Classes)	B Refund (line 6 * column A)
Quarter		
7 March 2021 - May 2021	26.2985% (Sch. 2B, ln 18)	\$197,239
8 June 2021 - August 2021	5.3377% (Sch. 2B, ln 19)	\$40,033
9 Sept., 2021 - Nov., 2021	13.5616% (Sch. 2B, ln 20)	\$101,712
10 Dec., 2021- Feb., 2022	54.8022% (Sch. 2B, ln 21)	<u>\$411,016</u>
11 Total		<u>\$750,000</u>
<u>Calculation of Refund to be Returned in this GCA</u>		
12 Refund from Cause No. 37399-GCA 146		\$0
13 Refund from Cause No. 37399-GCA 147		0
14 Refund from Cause No. 37399-GCA 148		0
15 Refund from this Cause (line 7)		<u>197,239</u>
16 Total to be refunded in this Cause (Sum of lines 12 through 15)		<u>\$197,239</u>

Citizens Gas
Allocation of Gas Supply Variance

Line No.		A Gas Rate No. D1	B Gas Rate No. D2	C Gas Rate No. D3/ No. D7	D Gas Rate No. D4	E Gas Rate No. D5	F Gas Cost Variances
<u>Calculation of Total Gas Cost Variances</u>							
1	Sep., 2020 Total Gas Supply Variance (Sch 6A, pg. 1,ln 16)	(717)	(22,992)	(10,696)	(76,140)	0	(110,545)
2	Oct., 2020 Total Gas Supply Variance (Sch 6B, pg. 1, ln 16)	(2,522)	(608,009)	(8,081)	(198,209)	0	(816,821)
3	Nov, 2020 Total Gas Supply Variance (Sch 6C, pg. 1, ln 16)	(6,064)	(916,914)	(6,713)	(526,351)	0	(1,456,042)
4	Total Net Write Off Gas Cost Variance (over)/under recover (Sch 12C, ln19)	(110)	(13,590)	157	(3,933)	115	(17,361)
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)	(\$9,413)	(\$1,561,505)	(\$25,333)	(\$804,633)	\$115	(2,400,769)
<u>Distribution of variances to quarters by rate class</u>							
First quarter							
7	Total Gas Supply Variance (ln 6 * Sch 2B, ln 18)	(\$2,178)	(\$414,869)	(\$5,820)	(\$207,734)	\$0	(\$630,601)
Second quarter							
8	Total Gas Supply Variance (ln 6 * Sch 2B, ln 19)	(881)	(69,351)	(7,365)	(49,631)	0	(127,228)
Third quarter							
9	Total Gas Supply Variance (ln 6 * Sch 2B, ln 20)	(1,612)	(213,128)	(7,077)	(98,914)	0	(320,731)
Fourth quarter							
10	Total Gas Supply Variance (ln 6 * Sch 2B, ln 21)	(4,742)	(864,157)	(5,071)	(448,354)	0	(1,322,324)
<u>Calculation of variances for this Cause</u>							
Cause No. 37399 - GCA 146							
11	Total Gas Supply Variance (Sch 12B pg 1, ln 10)	(2,894)	(564,937)	4,428	(231,941)	0	(795,344)
Cause No. 37399 - GCA 147							
12	Total Gas Supply Variance (Sch 12B pg 1, ln 9)	(1,708)	(117,488)	(7,311)	(66,821)	0	(193,328)
Cause No. 37399 - GCA 148							
13	Total Gas Supply Variance (Sch 12B pg 1, ln 8)	(1,727)	(167,379)	(10,280)	(100,940)	0	(280,326)
This Cause							
14	Total Gas Supply Variance (line 7)	<u>(2,178)</u>	<u>(414,869)</u>	<u>(5,820)</u>	<u>(207,734)</u>	<u>0</u>	<u>(\$630,601)</u>
Total Gas Supply Variance to be included							
15	in GCA (Over)/Underrecovery (ln 11 + ln 12 + ln 13 + ln 14)	<u>(\$8,507)</u>	<u>(\$1,264,673)</u>	<u>(\$18,983)</u>	<u>(\$607,436)</u>	<u>\$0</u>	<u>(\$1,899,599)</u>

Citizens Gas Allocation of Balancing Demand Cost Variance							
Line No.	A Gas Rate No. D1	B Gas Rate No. D2	C Gas Rate No. D3 / No. D7	D Gas Rate No. D4	E Gas Rate No. D5	F Gas Rate No. D9	G Balancing Demand Cost Variance
<u>Calculation of Total Balancing Demand Cost Variances</u>							
1	Sep., 2020 Total Balancing Demand Cost Variance (Sch 6A, pg. 2, ln 25)	(\$62)	(\$5,456)	(\$2,882)	(\$6,000)	(\$136)	\$6,122 (\$8,414)
2	Oct., 2020 Total Balancing Demand Cost Variance (Sch 6B, pg. 2, ln 25)	(\$164)	(\$23,369)	(\$4,619)	(\$14,189)	(\$1,135)	\$3,748 (\$39,728)
3	Nov, 2020 Total Balancing Demand Cost Variance (Sch 6C, pg. 2, ln 25)	(\$52)	(\$8,411)	(\$1,262)	(\$5,518)	\$1,653	\$2,652 (\$10,938)
4	Balancing Demand Cost Variance (Line 1 + Line 2 + Line 3)	(\$278)	(\$37,236)	(\$8,763)	(\$25,707)	\$382	\$12,522 (\$59,080)
<u>Distribution of variances to quarters by rate class</u>							
5	First quarter Total Balancing Demand Cost Variance (ln 4 * Sch 2A, ln 18)	(\$64)	(\$9,893)	(\$2,118)	(\$6,303)	\$94	\$3,301 (\$14,983)
6	Second quarter Total Balancing Demand Cost Variance (ln 4 * Sch 2A, ln 19)	(\$26)	(\$1,654)	(\$1,969)	(\$1,927)	\$68	\$3,151 (\$2,357)
7	Third quarter Total Balancing Demand Cost Variance (ln 4 * Sch 2A, ln 20)	(\$48)	(\$5,082)	(\$2,181)	(\$4,201)	\$89	\$3,293 (\$8,130)
8	Fourth quarter Total Balancing Demand Cost Variance (ln 4 * Sch 2A, ln 21)	(\$140)	(\$20,607)	(\$2,495)	(\$13,276)	\$131	\$2,777 (\$33,610)
<u>Calculation of variances for this Cause</u>							
9	Cause No. 37399 - GCA 146 Total Balancing Demand Cost Variance (Sch 12B, pg. 2, ln 8)	(\$1)	(\$138)	\$260	(\$1,227)	\$1,569	\$3,834 \$4,297
10	Cause No. 37399 - GCA 147 Total Balancing Demand Cost Variance (Sch 12B, pg. 2, ln 7)	(\$4)	(\$2,564)	\$26	(\$1,201)	\$1,327	\$6,310 \$3,894
11	Cause No. 37399 - GCA 148 Total Balancing Demand Cost Variance (Sch 12B, pg. 2, ln 6)	(\$53)	(\$5,410)	(\$2,659)	(\$5,057)	(\$550)	\$5,914 (\$7,815)
12	This Cause Total Current Balancing Demand Cost Variance (line 5)	(\$64)	(\$9,893)	(\$2,118)	(\$6,303)	\$94	\$3,301 (\$14,983)
13	Total Balancing Demand Cost Variance to be included in GCA (Over)/Underrecovery (ln 9 + ln 10 + ln 11 + ln 12)	(\$122)	(\$18,005)	(\$4,491)	(\$13,788)	\$2,440	\$19,359 (\$14,607)

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

September 2020							
Line No.		A	B	C	D	E	F
1	Actual Retail Sales in Dth (Sch 6A, line 26)	D1 3,582	D2 337,007	D3 30,727	D4 180,436	D5 -	Total 551,752
2	Net Write-Off Gas Cost Component per Dth Cause No. 37399-GCA 147, MPU Sch 1 pg 2, ln 23	\$0.0230	\$0.0570	\$0.0020	\$0.0120	\$0.0000	
3	Actual Net Write Off Gas Cost Recovery (ln 1 * ln 2)	\$82	\$19,209	\$61	\$2,165	\$0	\$21,517
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)	\$93	\$20,067	\$57	\$1,844	\$15	\$22,076
6	Net Write Off Gas Cost Variance (over)/under recovery (ln 5 - ln 3)	\$11	\$858	(\$4)	(\$321)	\$15	\$559
October 2020							
7	Actual Retail Sales in Dth (Sch 6B, line 26)	8,991	1,235,331	41,299	429,980	-	1,715,601
8	Net Write-Off Gas Cost Component per Dth Cause No. 37399-GCA 147, MPU Sch 1 pg 2, ln 23	\$0.0300	\$0.0480	\$0.0020	\$0.0120	\$0.0000	
9	Actual Net Write Off Gas Cost Recovery (ln 7 * ln 8)	\$270	\$59,296	\$83	\$5,160	\$0	\$64,809
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)	\$232	\$50,165	\$142	\$4,610	\$38	\$55,187
12	Net Write Off Gas Cost Variance (over)/under recovery (ln 11 - ln 9)	(\$38)	(\$9,131)	\$59	(\$550)	\$38	(\$9,622)
November 2020							
13	Actual Retail Sales in Dth (Sch 6C, line 26)	11,228	1,929,036	25,756	753,627	-	2,719,647
14	Net Write-Off Gas Cost Component per Dth Cause No. 37399-GCA 147, MPU Sch 1 pg 2, ln 23	\$0.0410	\$0.0450	\$0.0050	\$0.0140	\$0.0000	
15	Actual Net Write Off Gas Cost Recovery (ln 13 * ln 14)	\$460	\$86,807	\$129	\$10,551	\$0	\$97,947
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)	\$377	\$81,490	\$231	\$7,489	\$62	\$89,649
18	Net Write Off Gas Cost Variance (over)/under recovery (ln 17 - ln 15)	(\$83)	(\$5,317)	\$102	(\$3,062)	\$62	(\$8,298)
19	Total Net Write Off Gas Cost Variance (over)/under recovery (ln 6 + ln 12 + ln 18)	(\$110)	(\$13,590)	\$157	(\$3,933)	115	(\$17,361)