

OFFICIAL
EXHIBITS

IURC
PETITIONER'S
EXHIBIT NO. 1
2-5-21 AT
DATE REPORTER

WESTFIELD GAS, LLC

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

Cause No. 37389 – GCA125

**Prefiled Direct Testimony and Attachments
of
Kenneth J. Flora**

Filed

December 31, 2020

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STATE OF INDIANA
INDIANA UTILITY REGULATORY COMMISSION

APPLICATION OF WESTFIELD GAS,)	
LLC, D/B/A CITIZENS GAS)	
OF WESTFIELD FOR A CHANGE IN)	CAUSE NO. 37389-GCA125
ITS GAS COST ADJUSTMENT CHARGE)	
FOR THE PERIOD MARCH, APRIL,)	
AND MAY 2021)	

VERIFIED DIRECT TESTIMONY
OF
KENNETH J. FLORA

ON BEHALF OF
WESTFIELD GAS, LLC

Applicant's Exhibit No. 1

INTRODUCTION

Q1. PLEASE STATE YOUR NAME AND BUSINESS ADDRESS.

A1. My name is Kenneth J. Flora. My business address is 2020 N. Meridian Street, Indianapolis, IN 46202.

Q2. BY WHOM ARE YOU EMPLOYED AND IN WHAT CAPACITY?

A2. I am employed by the Board of Directors for Utilities of the Department of Public Utilities of the City of Indianapolis (the "Board"). The City of Indianapolis is the successor trustee of a public charitable trust and, acting through the Board doing business as Citizens Energy Group ("Citizens"). Citizens manages and owns a number of businesses. I serve as Manager, Rates and Regulatory Affairs. Pursuant to the terms of an operating agreement, I also provide similar services to the Applicant, Westfield Gas, LLC d/b/a Citizens Gas of Westfield ("Westfield" or "Applicant").

Q3. WHAT IS YOUR EDUCATIONAL BACKGROUND?

A3. I hold a Bachelor of Science Degree in Accounting from Indiana University – Purdue University at Indianapolis and a Master of Business Administration from the University of Indianapolis. I have completed the Leadership Development Program at the University of Virginia's Darden School of Business and have attended various regulated utility courses offered by industry organizations. I received my Certified Public Accountant's ("CPA") license for the State of Indiana and have fulfilled the necessary educational requirements to allow use of the CPA designation.

Q4. PLEASE DESCRIBE YOUR PROFESSIONAL BACKGROUND AND EXPERIENCE.

1 A4. I have 25 years of experience working in the utility industry, serving in various
2 regulatory, financial, and operations roles. I worked for Indianapolis Power & Light
3 Company ("IPL") from February 1995 through August 2018. Prior to joining IPL as an
4 employee, I was employed by a temporary services firm from December 1994 through
5 February 1995 that provided accounting support to IPL. While employed by IPL, my
6 positions included various accounting staff roles, Team Leader of Administrative Support
7 at IPL's Harding Street Station, Power Supply Accounting Team Leader, Team Leader of
8 Corporate Accounting, and Director, Regulatory Affairs.

9 From August 2018 until November 2018, I was employed by the Indiana State
10 Board of Accounts, where I audited certain state and local government agencies. I have
11 been employed by Citizens in my current role since November 2018.

12 **Q5. WHAT ARE YOUR RESPONSIBILITIES AND DUTIES AS MANAGER, RATES**
13 **AND REGULATORY AFFAIRS FOR CITIZENS?**

14 A5. I am responsible for the implementation and administration of rates and charges and
15 terms and conditions for service for Citizens' regulated utilities, as well as the regulated
16 utilities held by Citizens Resources, including Westfield.

17 **Q6. HAVE YOU PREVIOUSLY TESTIFIED BEFORE THIS COMMISSION?**

18 A6. Yes. Please see Attachment KJF-5, Testimony in IURC Dockets – Kenneth J. Flora, for
19 a list of Indiana Utility Regulatory Commission ("Commission" or "IURC") cases in
20 which I have previously submitted testimony.

Q7. WHAT IS THE PURPOSE OF YOUR TESTIMONY IN THIS PROCEEDING?

A7. The purpose of my testimony, and associated Attachments KJF-1 through KJF-4, is to describe and provide support for the GCA tariff charges and supporting schedules reflecting the gas cost adjustments that Applicant proposes become effective for the months of March, April, and May 2021. I will describe Applicant's gas procurement strategy, GCA projection period, GCA reconciliation period, and the Monthly Price Update mechanism which the Commission approved in Cause No. 44374.

Q8. PLEASE DESCRIBE APPLICANT'S EXHIBIT NO. 1.

A8. Exhibit No. 1 is my direct testimony filed in this proceeding.

Q9. PLEASE DESCRIBE APPLICANT'S ATTACHMENTS KJF-1, KJF-2, AND KJF-3.

A9. Attachment KJF-1 is the verified Application filed in this Cause requesting approval of gas cost adjustments to be applicable in the months of March, April, and May 2021. Attachment KJF-2 is Applicant's GCA tariff sheets (Appendix A), which are proposed to be effective respectively in March, April, and May 2021. The rates shown on each Appendix A are the result of all appropriate estimations and reconciliations, as previously authorized by the Commission. Attachment KJF-3 includes bill impacts of the proposed GCA rates on a residential heating customer's bill at 5, 10, 15, 20, and 25 dekatherms compared to current effective rates – i.e. December 2020 – and compared to the GCA rates in effect one year ago.

Q10. PLEASE DESCRIBE APPLICANT'S ATTACHMENT KJF-4.

A10. Attachment KJF-4 consists of all schedules required to be filed in support of the proposed GCA rates shown in Applicant's Attachment KJF-2. These schedules were prepared in a manner consistent with Applicant's prior GCA filings and incorporate the changes approved by the Commission on May 14, 1986 in IURC Cause No. 37091. The schedules also were updated in compliance with the changes approved by the Commission's Orders dated March 10, 2010 in Cause No. 43624, dated April 26, 2017 in Cause No. 44731; and generic GCA modifications the Commission approved in Cause No. 44374 on August 27, 2014.

Q11. ARE YOU FAMILIAR WITH THE BOOKS AND OPERATIONS OF THE APPLICANT AS THEY RELATE TO THE GAS COST ADJUSTMENT AT ISSUE IN THIS PROCEEDING?

A11. Yes, I am generally familiar with Applicant's books and its operations. Applicant is a public utility engaged in rendering gas utility service within the City of Westfield, Indiana and its immediate environs. Applicant supplies customers in its service area with natural gas.

GAS PROCUREMENT STRATEGY

Q12. PLEASE DESCRIBE APPLICANT'S GAS PROCUREMENT PROCESS.

A12. Applicant mitigates price volatility for its customers using a combination of contracted pipeline storage, physical hedges, and financial hedges. Annually, a cross-functional gas acquisition team within Citizens performs a risk analysis of Applicant's gas supply portfolio to determine the optimum level of targeted hedge purchases. Approximately

1 80% of Applicant's normal winter send out volumes are targeted to be hedged during
2 November through March. Planned storage withdrawals are based upon the Applicant's
3 currently effective normal weather supply plan, and hedges make up the remainder of the
4 price volatility mitigation volumes.

5 **Q13. HAS APPLICANT'S GAS PROCUREMENT STRATEGY CHANGED IN THIS**
6 **GCA FILING?**

7 A13. No. Applicant uses the same overall gas procurement strategy, but is now utilizing
8 financial hedging along with physical hedging. In the past, Applicant only utilized
9 physical hedges which is when a purchase price is agreed upon with the counter-party
10 and locked in.

11 **Q14. PLEASE DESCRIBE THE FINANCIAL HEDGING INSTRUMENTS**
12 **APPLICANT CONSIDERS.**

13 A14. Financial hedges can be used to establish ceilings (calls) or floors (puts) to mitigate price
14 volatility. When a floor is purchased, and the price of the commodity falls below the
15 strike price, the purchaser effectively pays the established floor price. When a ceiling is
16 purchased, and the price of the commodity rises above the strike price, the purchase
17 effectively is capped at the established ceiling price. Premiums are necessary when
18 floors and ceilings are purchased and they become part of the cost of the hedging
19 strategy.

20 **Q15. DOES APPLICANT INCUR COSTS IN THE ADMINISTRATION OF ITS**
21 **HEDGING STRATEGY THAT ARE NOT RECOVERED IN BASE RATES AND**
22 **WHICH SHOULD BE RECOVERABLE IN THE GCA?**

1 A15. Yes, in addition to the premiums described above, which are other expenses related to gas
2 costs, Applicant may incur other similar costs as well, including, but not limited to,
3 brokerage fees, commission fees, clearing fees, exchange fees, National Futures
4 Association fees, and transaction fees. In addition, Applicant will recognize gains and
5 losses on the settlement of the contract. Attachment KJF-4, Schedules 3 and 3A include
6 certain "Hedging Transaction Costs." There are no Hedging Transaction Costs on
7 Schedules 8A, 8B, or 8C, as there were no financial hedges in place during the
8 reconciliation period of this GCA. Applicant's hedging strategy is intended to address
9 commodity purchases and transactions made to mitigate gas price volatility (i.e., to help
10 stabilize Applicant's retail natural gas prices). As a result, Applicant incurs unavoidable
11 costs which are associated with its hedging strategy. In my opinion, those costs are
12 reasonably incurred and are expenses related to gas costs that should be included for
13 purposes of obtaining Commission approval to recover them through the GCA
14 mechanism.

15 **Q16. IS IT REALISTIC TO BELIEVE THAT APPLICANT'S HEDGING STRATEGY,**
16 **OR THAT OF ANY GAS UTILITY, WOULD GENERATE THE ABSOLUTE**
17 **LOWEST COST OF NATURAL GAS?**

18 A16. No. It is not realistic. When hedging any asset with an option, the net cost of the asset
19 will always be higher than the market price because of the addition of the cost of the
20 option. Furthermore, the cost of natural gas does not have to be the absolute lowest cost
21 in order to be recoverable in the GCA process. Rather, under Indiana Code 8-1-2-
22 42(g)(3)(A), the petitioning utility must show that "...the gas utility has made every

1 reasonable effort to acquire long term gas supplies so as to provide gas to its retail
2 customers at the *lowest gas cost reasonably possible*" (emphasis added).

3 **Q17. PLEASE DESCRIBE THE GAS SUPPLY SERVICES EXELON GENERATION**
4 **COMPANY, LLC PROVIDES TO APPLICANT.**

5 A17. Pursuant to the Base Contract between Applicant and Exelon Generation Company, LLC,
6 Applicant relies upon delivery service contracts with Exelon Generation Company, LLC
7 for the provision of firm interstate supply services to its city gate. Exelon Generation
8 Company, LLC is providing gas transportation and storage services to Applicant for a
9 three-year term which commenced on April 1, 2018 and is scheduled to end on March 31,
10 2021. Applicant will issue a request for proposals ("RFP") in January 2021 for delivery
11 services during the three-year period April 1, 2021 to March 31, 2024. Responses to the
12 RFP will be due in February 2021.

13 **GCA PROJECTION PERIOD**

14 **Q18. HOW DID APPLICANT FORECAST ITS GAS COSTS FOR THE GCA**
15 **PROJECTION PERIOD OF MARCH, APRIL, AND MAY 2021?**

16 A18. Applicant's forecasted gas costs are calculated on Attachment KJF-4, Schedules 1
17 through 5. The GCA rates shown in Attachment KJF-2 are the result of all appropriate
18 estimations and reconciliations, as previously authorized by the Commission. The
19 estimated gas costs are based upon index price purchases and hedge transactions. The
20 estimated index price purchases are projected using NYMEX future prices at Henry Hub
21 for the three-month period, adjusted for basis, fuel, and transportation for delivery to
22 Applicant's city-gate. The transportation costs are based upon the most recently

1 approved Federal Energy Regulatory Commission ("FERC") tariffs. These indices and
2 tariffs are the same indices by which Westfield has priced its commodity purchases in the
3 past, as reflected in its GCA proceedings under Cause No. 37389.

4 **Q19. PLEASE EXPLAIN SCHEDULE 1 OF ATTACHMENT KJF-4.**

5 A19. Schedule 1 is the determination of the monthly gas cost adjustment charge including
6 pipeline demand costs for each of the months March, April, and May 2021. The proposed
7 rates also include a reconciliation of actual costs to actual recoveries for the months of
8 September, October, and November 2020. The reconciliation is described in further
9 detail in the GCA Reconciliation Period section of my testimony.

10 **Q20. HAS APPLICANT FORECASTED ITS GAS REQUIREMENTS FOR THE**
11 **PURPOSES OF THIS GCA PROCEEDING?**

12 A20. Yes. Applicant's KJF-4, Schedule 2, depicts Westfield's estimated retail sales volumes
13 for the 12 months ending February 2022. Estimated sales are calculated annually based
14 on an internal regression model that utilizes normal, 30-year average temperatures, 10
15 years of historical actual sales, and the number of customers. This is the same model that
16 has been used in Applicant's previous GCA proceedings. The annual load forecast
17 estimates also may be adjusted from time to time throughout the year due to customer
18 shifts between rate classes or between retail and transportation tariffs.

19 **Q21. HAS APPLICANT'S ANNUAL LOAD FORECAST CHANGED SINCE THE**
20 **PREVIOUS GCA?**

21 A21. No. The annual load forecast did not change.

Q22. HOW ARE THE PROJECTED GAS SUPPLY QUANTITIES DETERMINED?

A22. In planning for its gas supply requirements, Applicant calculates the total gas required on daily, monthly and seasonal bases, assuming normal weather. Applicant then considers all available supply sources in preparing a proposed gas supply plan to meet its gas supply needs. Based upon deliverability, storage inventory levels, transportation costs and gas costs, the Applicant determines the optimal supply plan to meet its retail gas requirements as reflected in Attachment KJF-4, Schedule 2.

Q23. PLEASE EXPLAIN SCHEDULES 3, 3A, AND 3B OF ATTACHMENT KJF-4.

A23. Schedule 3 shows the calculation of the estimated cost of purchased gas for the months of March, April, and May 2021. Schedule 3 also reflects the pipeline demand volumes and related cost Applicant incurred during the GCA projection period. Schedule 3A shows the calculation of the weighted average cost of purchased gas ("WACOG") for each month of the projection period. Both Schedules 3 and 3A reflect certain Hedging Transaction Costs discussed earlier in my testimony. Schedule 3B includes the estimated volumes purchased under fixed contracts and index prices and the resulting percentage of each purchase to the total supply. Schedule 3B also includes storage injection and withdrawal volumes.

Q24. PLEASE DESCRIBE SCHEDULES 4 AND 5 OF ATTACHMENT KJF-4.

A24. Schedule 4 reflects the estimated variable costs associated with Panhandle storage and Schedule 5 shows monthly storage activity and associated costs.

Q25. WHAT ARE THE GAS COST ADJUSTMENT FACTORS FOR WHICH APPLICANT REQUESTS APPROVAL IN THIS CAUSE?

1 A25. Applicant is requesting the Commission's approval of the gas cost adjustment factors
2 reflected on Attachment KJF-4, line 27 of Schedule 1, March 2021; Schedule 1, April
3 2021; and Schedule 1, May 2021; for use during each of those months. Applicant has
4 properly applied its current gas cost adjustment factors since its last GCA filing. The
5 proposed GCA factors conform to the requested tariffs included as Applicant's
6 Attachment KJF-2.

7 **Q26. IN YOUR OPINION, HAVE ALL OF YOUR ESTIMATIONS BEEN MADE IN A**
8 **REASONABLE MANNER?**

9 A26. Yes, they have.

10 **GCA RECONCILIATION PERIOD**

11 **Q27. PLEASE IDENTIFY THE GCA RECONCILIATION PERIOD AND**
12 **APPLICABLE SCHEDULES.**

13 A27. The proposed GCA rates to be effective during March, April, and May 2021 include the
14 effect of reconciling actual gas costs incurred for the GCA reconciliation period for the
15 months of September, October, and November 2020 to actual cost recoveries. The GCA
16 reconciliation is shown on Schedules 6 through 12 of Applicant's Attachment KJF-4.

17 **Q28. PLEASE DESCRIBE SCHEDULES 6 AND 6A OF ATTACHMENT KJF-4.**

18 A28. Schedule 6 is the calculation of actual gas cost variances for the three months ended
19 November 30, 2020. Schedule 6A shows the percentage of monthly variance to the total
20 gas costs incurred and the average variance percentage for the trailing 12-month period
21 ending with each of the three months presented in the GCA reconciliation period.

Q29. PLEASE DESCRIBE SCHEDULE 7 OF ATTACHMENT KJF-4.

A29. Schedule 7 summarizes actual purchased gas costs, net of storage activity for the three months ending November 30, 2020.

Q30. PLEASE DESCRIBE SCHEDULES 8A, 8B, 8C, 8D, AND 8E OF ATTACHMENT KJF-4.

A30. Schedules 8A, 8B, and 8C present the actual total purchased gas cost for each month of the GCA reconciliation period. Schedule 8D details the actual volumes purchased under fixed contracts and index prices and the resulting percentage of each purchase to the total supply. Schedule 8D also includes storage injection and withdrawal volumes. Schedule 8E shows the calculation of the actual and accrual purchased WACOG for the GCA reconciliation period.

Q31. PLEASE DESCRIBE SCHEDULES 9 AND 10 OF ATTACHMENT KJF-4.

A31. Schedule 9 reflects the variable costs associated with contracted storage and Schedule 10 shows monthly storage activity and associated costs.

Q32. PLEASE DESCRIBE SCHEDULE 11 OF ATTACHMENT KJF-4.

A32. Schedule 11 determines the unaccounted for gas volumes for each of the three months, September, October, and November 2020.

Q33. PLEASE DESCRIBE SCHEDULES 12A, 12B, AND 12C OF ATTACHMENT KJF-4.

A33. Schedule 12A shows the distribution of refunds applicable to this and future GCA filings. Schedule 12B summarizes the gas costs variances of the GCA reconciliation period as

determined on Schedule 6 applicable to this and future GCA filings and calculates the total variances to be recovered in this Cause. Schedule 12C shows the net write-off gas cost (over) or under recovery variance and is used on Schedule 12B to determine the total variance.

Q34. PLEASE IDENTIFY SCHEDULES 16 AND 18 OF ATTACHMENT KJF-4.

A34. Schedule 16 is the statement of utility operating income for the twelve months ending November 2020. Schedule 18 is the earnings test required by Indiana Code § 8-1-2-42.3. Schedule 18 compares actual earnings for the twelve months ending November 2020 to Applicant's authorized earnings to determine if Applicant has exceeded the amount of its authorized earnings. If actual earnings for the reporting period exceed authorized earnings and the sum of the differentials between authorized earnings and actual earnings is positive, a reduction to the gas cost adjustment is required.

Q35. INDIANA CODE § 8-1-2-42(G)(3)(D) REQUIRES A GAS UTILITY'S ESTIMATE OF PROSPECTIVE GAS COSTS FOR A FUTURE RECOVERY PERIOD BE REASONABLE. HAVE YOU COMPARED APPLICANT'S ESTIMATED GAS COSTS FOR THE PERIOD OF SEPTEMBER, OCTOBER, AND NOVEMBER 2020 WITH ACTUAL COSTS EXPERIENCED FOR THAT RECOVERY PERIOD?

A35. Yes, I have. In my opinion, Applicant's estimates were sound and reasonable. Pursuant to the Commission's Order in Cause No. 44374, Schedule 6A of Attachment KJF-4 compares the actual cost of gas incurred from Schedule 6 to the gas cost variance calculated on Schedule 6. The resulting percentage of monthly variance to the total gas

costs incurred and the average variance percentage for the trailing 12-month period ending with each of the three months September, October, and November 2020 presented in the GCA reconciliation period are -1.54%, -0.77%, and 0.24% respectively.

Q36. PLEASE EXPLAIN APPLICANT'S TWELVE-MONTH TRAILING AVERAGES FOR ANY MONTH WITHIN THE GCA RECONCILIATION PERIOD THAT ARE GREATER THAN +/- 10% SHOWN ON ATTACHMENT KJF-4, SCHEDULE 6A.

A36. The 12-month trailing averages for each of the months in the reconciliation period do not exceed the Commission approved level of +/- 10%.

Q37. DO THE PROPOSED GCA RATES INCLUDE A RECONCILIATION OF ACTUAL COSTS TO ACTUAL RECOVERIES FOR SEPTEMBER, OCTOBER, AND NOVEMBER 2020?

A37. Yes. The proposed GCA rates to be effective during the months of March, April, and May 2021 include the effect of reconciling actual gas costs incurred for the months of September, October, and November 2020 to actual cost recoveries. The reconciliation is shown on Schedules 6 through 12 of Attachment KJF-4. In accordance with the Commission's May 14, 1986 Order in Cause No. 37091 and the August 27, 2014 Order in Cause No. 44374, the GCA variance was calculated for each month and is summarized on Schedule 12B. The actual gas cost incurred compared to actual gas sales revenue for each month is shown on the following table:

	Actual Gas Costs	Actual Recoveries	Cost in Excess of Recoveries
September 2020	\$38,767	\$36,159	\$2,608
October 2020	\$93,011	\$90,082	\$2,929
November 2020	\$160,666	\$154,619	\$6,047
Total	\$292,444	\$280,860	\$11,584

1 **Q38. HAS APPLICANT RECEIVED ANY NEW REFUNDS THAT WERE INCLUDED**
2 **IN THIS GCA?**

3 A38. No. Applicant has not received any refunds that were included in this GCA.

4 **Q39. HAVE YOU MADE AN ESTIMATE OF THE IMPACT OF THE PROPOSED**
5 **GCA RATES UPON APPLICANT'S RESIDENTIAL HEATING CUSTOMERS?**

6 A39. Yes. The impact of the proposed GCA rates on a residential heating customer's bill at 5,
7 10, 15, 20 and 25 dekatherms, compared to the current rates – i.e. December 2020 – and
8 compared to the rates in effect one year ago is shown in Attachment KJF-3.

9 **Q40. IN YOUR OPINION, ARE APPLICANT'S BOOKS AND RECORDS KEPT IN**
10 **ACCORDANCE WITH THE UNIFORM SYSTEM OF ACCOUNTS?**

11 A40. Yes. Based upon representations of Citizens' accountants who have reviewed those
12 records and provided me with their views, the books and records are kept in accordance
13 with the Uniform System of Accounts, as prescribed by the Commission.

14 **Q41. FOR PURPOSES OF APPLYING THE "EARNINGS TEST," WHAT WERE**
15 **APPLICANT'S EARNINGS FOR THE RELEVANT PERIOD AND WHAT**

**WERE ITS AUTHORIZED EARNINGS FROM THE LAST GENERAL RATE
CASE?**

A41. Applicant's net operating income / (loss) for the twelve (12) months ending November 2020 was \$772,232. In Westfield's last general rate case proceeding (Cause No. 44731), the Commission issued an Order dated April 26, 2017, which approved a return or net operating income of \$761,544. Actual earnings for the reporting period exceeded authorized earnings; however, the sum of the differentials between authorized earnings and actual earnings is negative. Therefore, Applicant has no excess earnings to be refunded in this GCA, as shown on Schedule 18 of Applicant's Attachment KJF-4.

MONTHLY PRICE UPDATE MECHANISM

**Q42. DOES APPLICANT CURRENTLY HAVE A MONTHLY PRICE UPDATE
MECHANISM?**

A42. Yes. Applicant has a Monthly Price Update ("MPU") mechanism that was implemented with GCA 102. Pursuant to the Commission's August 27, 2014 Order in Cause No. 44374, the Commission instructed Applicant to implement a monthly flex mechanism because the MPU mechanism has worked well for other utilities and provides the appropriate market price signals to customers.

**Q43. HAS THE GCA PROCESS, AS DESCRIBED IN IC 8-1-2-42(G) AND
INSTITUTED PURSUANT TO THE COMMISSION'S MAY 14, 1986 ORDER IN
CAUSE NO. 37091 AND AS MODIFIED BY THE COMMISSION'S AUGUST 27,
2014 ORDER IN CAUSE NO. 44374, BEEN CHANGED IN ANY SUBSTANTIAL
WAY BY THE APPLICANT'S MPU?**

1 A43. No. The GCA workpapers filed with the GCA Application and potentially updated 20
2 days later will remain largely unchanged. Certain workpapers and the tariff sheets have
3 changed to break the current quarterly format into a monthly format. Pursuant to IC 8-1-
4 2-42(g), the Commission will review all relevant Quarterly GCA evidence, conduct a
5 summary hearing, and issue an order approving the GCA factors for each month of the
6 quarter.

7 **Q44. PLEASE DESCRIBE THE MPU FILING.**

8 A44. Pursuant to the Commission's Order in Cause No. 44374, the MPU shall be filed no later
9 than three business days before the beginning of the calendar month in which the rates
10 will go into effect. The Order in Cause No. 44374 allows Applicant to change the mix of
11 volumes between spot, fixed and storage injections and withdrawal volumes as long as
12 the total volumes remain unchanged from Applicant's total volumes approved in the
13 applicable GCA period. The MPU is permitted to change the unit price of spot, fixed and
14 storage gas based on current market conditions and subject to applicable price caps.

15 **Q45. PLEASE DESCRIBE THE SPOT GAS PRICE AND PRICE CAP THE MPU IS**
16 **SUBJECT TO.**

17 A45. Based upon the Commission's Order in Cause No. 44374, the price of spot gas within
18 Applicant's MPU will be set at NYMEX on a day no more than 10 business days prior to
19 the beginning of the calendar month in which the rate will go into effect. The Order
20 maintains the spot gas price established in the GCA filing is subject to a cap in
21 Applicant's MPU of plus or minus \$1.00. The cap of +/- \$1.00 also applies to fixed and
22 storage gas prices to protect customers from the potential of gas price volatility.

Q46. FOR PURPOSES OF IDENTIFYING THE BENCHMARK PRICES AS A REQUIREMENT OF THE MONTHLY PRICE UPDATE MECHANISM, WHAT ARE THE MONTHLY BENCHMARK PRICES FOR MARCH, APRIL, AND MAY 2021?

A46. The table below shows the proposed Monthly Benchmark Prices as established by NYMEX adjusted for basis, fuel, and transportation for delivery to Applicant's city-gate as of December 14, 2020 for March, April, and May 2021.

Month/Year	Panhandle First of the Month Benchmark Price	Panhandle Excess Gas Benchmark Price
March 2021	\$2.4513	\$3.0556
April 2021	\$2.4111	\$3.0154
May 2021	\$2.4198	\$3.0241

Q47. WHEN APPLICANT FILES ITS MONTHLY PRICE UPDATE WITH THE COMMISSION, WHAT IS INCLUDED IN ITS FILING?

A47. The Monthly Price Update includes the following: (1) a reference to Gas Daily (or other comparable publication) indicating the NYMEX close price being utilized in the Monthly Price Update; (2) a schedule reflecting adjustments made to the NYMEX close price for use in GCA schedules. This schedule also will make a comparison to the same calculation made in the Quarterly GCA; (3) certain GCA workpapers that are impacted; (4) the revised tariff sheet for the upcoming month (Appendix A); and (5) residential bill impact statements.

Q48. ARE MPU FILINGS MANDATORY?

1 A48. Yes, under specific circumstances. As directed in the Commission's Order in Cause No.
2 44374, Applicant is required to make an MPU filing when the weighted average unit cost
3 of gas changes by +/- \$0.10 or more from that approved in the applicable GCA month. If
4 the weighted average cost of gas does not fluctuate by +/- \$0.10, Applicant may elect not
5 to file an MPU. However, if Applicant elects not to file an MPU, Applicant is required to
6 file notification with the Commission it will not be filing in a given month and provide a
7 supporting calculation of the weighted average cost of gas determination.

8 **CONCLUSION**

9 **Q49. ARE YOU GENERALLY FAMILIAR WITH INDIANA CODE § 8-1-2-42(G)?**

10 A49. Yes, I am.

11 **Q50. DO EXHIBIT NO. 1 AND THE ATTACHMENTS WHICH YOU ARE**
12 **SPONSORING CONFORM TO THE REQUIREMENTS OF INDIANA CODE § 8-**
13 **1-2-42(G)?**

14 A50. Yes. In my opinion, Applicant has made every reasonable effort to acquire long-term gas
15 supplies to provide gas to its retail customers at the lowest gas cost reasonably possible.
16 The estimate of prospective average gas costs for future recovery periods is reasonable.

17 **Q51. IN YOUR OPINION, ARE THE GCA FACTORS REQUESTED IN THIS**
18 **APPLICATION MATERIALLY ACCURATE?**


19 A51. Yes. Furthermore, the calculation of the gas cost variance determined on Attachment
20 KJF-4, Schedule 6 is also materially accurate.

1 **Q52. DOES THIS CONCLUDE YOUR PREFILED DIRECT TESTIMONY?**

2 A52. Yes.

VERIFICATION

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

A handwritten signature in cursive script, appearing to read "Kenneth J. Flora", is written over a horizontal line.

Kenneth J. Flora

STATE OF INDIANA

INDIANA UTILITY REGULATORY COMMISSION

APPLICATION OF WESTFIELD GAS,)	
LLC, D/B/A CITIZENS GAS OF)	
WESTFIELD FOR A CHANGE IN ITS)	CAUSE NO. 37389-GCA125
GAS COST ADJUSTMENT CHARGE)	
FOR THE PERIOD MARCH,)	
APRIL, AND MAY 2021)	

APPLICATION
TO THE INDIANA UTILITY REGULATORY COMMISSION:

Westfield Gas, LLC, d/b/a Citizens Gas of Westfield (hereinafter called "Applicant") respectfully represents and shows the Commission the following:

1. Applicant is a public utility organized and existing under the laws of the state of Indiana with offices at 2020 N. Meridian, Indianapolis, Indiana, 46202. Applicant is engaged in rendering natural gas utility service in Westfield, Indiana, and its immediate environs.
2. Applicant is subject to the jurisdiction of this Commission and is making this Application pursuant to the provisions of I.C. 8-1-2-42(g) (the "GCA Statute") and Orders of this Commission.
3. Applicant has attached to this Application as Attachment KJF-4 the various schedules required and provided for by the GCA Statute and this Commission's Orders governing gas cost adjustments.
4. Applicant seeks approval of a change in its gas cost adjustment rates to be applicable for the March, April and May 2021 billing months, as set forth in Attachment KJF-2. Pursuant to the Commission's August 27, 2014 Order in Cause No. 44374, the resulting monthly GCA rates are subject to change, according to a Monthly Price Update filing.
5. Applicant has made every reasonable effort to acquire long-term gas supplies so as to provide gas to its retail customers at the lowest gas cost reasonably possible.

6. Changes in Applicant's gas cost since its last base rate proceeding reflect changes in natural gas purchases and the rates of its pipeline suppliers, which have been filed with the Federal Energy Regulatory Commission.
7. Applicant's total estimated cost to be recovered through the GCA, including the estimated average gas cost for the three months of March, April and May 2021 is \$400,821. Applicant's requested gas cost adjustment rates, modified for the recovery of Indiana Utility Receipts Tax, are set forth in the following Appendix A (Ninetieth Revised Page No. 300, Ninety-First Revised Page No. 300, and Ninety-Second Revised Page No. 300) and will be applied to all bills rendered by Applicant during its March, April and May 2021 billing months. Supporting schedules containing estimated cost data relating to the requested gas cost adjustment rates are set forth in Attachment KJF-4.
8. The Applicant's estimate of its prospective average gas costs for the future recovery period involved herein is reasonable and comports with the applicable statute.
9. The names and addresses of Applicant's duly authorized representatives, to whom all correspondence and communications should be sent, are as follows:

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WHEREFORE, Applicant respectfully prays that the Indiana Utility Regulatory Commission hold a summary hearing and thereafter enter an order in this Cause authorizing and approving the gas cost adjustments requested herein and making such further orders in the premises as the Commission may deem appropriate and proper.

DATED this 31st day of December 2020



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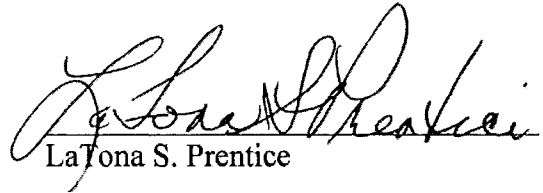


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Attorneys for Applicant,
Westfield Gas, LLC, d/b/a Citizens Gas
of Westfield

VERIFICATION

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



LaTona S. Prentice

CERTIFICATE OF SERVICE

The undersigned hereby certifies that a copy of the foregoing Application was served upon the Office of Utility Consumer Counselor by delivery or by depositing a copy in the United States mail, first class postage prepaid on December 31st 2020 to the following address:

Office of Utility Consumer Counselor
Indiana Utility Regulatory Commission, OUCC Mailbox
115 West Washington Street
Suite 1500 South
Indianapolis IN 46204



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**Citizens Gas of Westfield
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**Ninetieth Revised Page No. 300
Superseding Substitute Eighty-Ninth Revised Page No. 300**

APPENDIX A

CURRENT GAS SUPPLY CHARGES

Listed below are the charges applicable to the Company's Gas Supply Services for all Therms delivered on or after March 1, 2021.

Gas Supply Charge: \$ Per Therm

Gas Rate D20	Gas Supply Charge	\$0.3021
Gas Rate D30	Gas Supply Charge	\$0.3021
Gas Rate D40	Gas Supply Charge	\$0.3021
Gas Rate D50	Gas Supply Charge	\$0.3021

**Citizens Gas of Westfield
2020 N. Meridian Street
Indianapolis, Indiana 46202**

**Ninety-First Revised Page No. 300
Superseding Ninetieth Revised Page No. 300**

APPENDIX A

CURRENT GAS SUPPLY CHARGES

Listed below are the charges applicable to the Company's Gas Supply Services for all Therms delivered on or after April 1, 2021.

Gas Supply Charge: \$ Per Therm

Gas Rate D20	Gas Supply Charge	\$0.3372
Gas Rate D30	Gas Supply Charge	\$0.3372
Gas Rate D40	Gas Supply Charge	\$0.3372
Gas Rate D50	Gas Supply Charge	\$0.3372

**Current rates effective pursuant to
I.U.R.C. Order in Cause No. 44731**

Effective: April 1, 2021

**Citizens Gas of Westfield
2020 N. Meridian Street
Indianapolis, Indiana 46202**

**Ninety-Second Revised Page No. 300
Superseding Ninety-First Revised Page No. 300**

APPENDIX A

CURRENT GAS SUPPLY CHARGES

Listed below are the charges applicable to the Company's Gas Supply Services for all Therms delivered on or after May 1, 2021.

Gas Supply Charge: \$ Per Therm

Gas Rate D20	Gas Supply Charge	\$0.3703
Gas Rate D30	Gas Supply Charge	\$0.3703
Gas Rate D40	Gas Supply Charge	\$0.3703
Gas Rate D50	Gas Supply Charge	\$0.3703

**Current rates effective pursuant to
I.U.R.C. Order in Cause No. 44731**

Effective: May 1, 2021

WESTFIELD GAS, LLC

Impact Statement for Average 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 \$3.7030	Bill At Current GCA Factor \$3.0020	Dollar Increase (Decrease)	Percent Change
5	\$50.49	\$46.99	\$3.50	7.45 %
10	88.98	81.97	7.01	8.55 %
15	123.38	112.86	10.52	9.32 %
20	155.05	141.03	14.02	9.94 %
25	186.72	169.19	17.53	10.36 %

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

Table No. 2

Consumption Dth	Bill At Proposed GCA Factor \$3.7030	Bill At Prior Year's GCA Factor \$2.9340	Dollar Increase (Decrease)	Percent Change
5	\$50.49	\$46.65	\$3.84	8.23 %
10	88.98	81.29	7.69	9.46 %
15	123.38	111.84	11.54	10.32 %
20	155.05	139.67	15.38	11.01 %
25	186.72	167.49	19.23	11.48 %

WESTFIELD GAS, LLC

Impact Statement for Average 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 \$3.0210	Bill At Current GCA Factor \$3.0020	Dollar Increase (Decrease)	Percent Change
5	\$47.08	\$46.99	\$0.09	0.19 %
10	82.16	81.97	0.19	0.23 %
15	113.15	112.86	0.29	0.26 %
20	141.41	141.03	0.38	0.27 %
25	169.67	169.19	0.48	0.28 %

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

Table No. 2

Consumption Dth	Bill At Proposed GCA Factor \$3.0210	Bill At Prior Year's GCA Factor \$2.8020	Dollar Increase (Decrease)	Percent Change
5	\$47.08	\$46.02	\$1.06	2.30 %
10	82.16	80.04	2.12	2.65 %
15	113.15	109.97	3.18	2.89 %
20	141.41	137.17	4.24	3.09 %
25	169.67	164.37	5.30	3.22 %

WESTFIELD GAS, LLC

Impact Statement for Average 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 \$3.3720	Bill At Current GCA Factor \$3.0020	Dollar Increase (Decrease)	Percent Change
5	\$48.84	\$46.99	\$1.85	3.94 %
10	85.67	81.97	3.70	4.51 %
15	118.41	112.86	5.55	4.92 %
20	148.43	141.03	7.40	5.25 %
25	178.44	169.19	9.25	5.47 %

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

Table No. 2

Consumption Dth	Bill At Proposed GCA Factor \$3.3720	Bill At Prior Year's GCA Factor \$2.8150	Dollar Increase (Decrease)	Percent Change
5	\$48.84	\$46.09	\$2.75	5.97 %
10	85.67	80.17	5.50	6.86 %
15	118.41	110.16	8.25	7.49 %
20	148.43	137.43	11.00	8.00 %
25	178.44	164.69	13.75	8.35 %

Westfield Gas, LLC
Determination of Gas Cost Adjustment (GCA) Charge
Estimated for the Period March, 2021
To Be Applied to the March, 2021 Gas Sales

Line No.	A Demand	B Commodity and Other	C Total
<u>Estimated Cost of Gas</u>			
1 Purchased gas cost (Schedule 3, ln 4)	\$18,171	\$94,803	\$112,974
2 Panhandle Winter Storage Costs (Schedule 4, ln 3)	-	18,120	18,120
3 Gas (injected into) withdrawn from storage - net cost (Schedule 5, ln 2)	<u>8,717</u>	<u>63,117</u>	<u>71,834</u>
4 Total estimated cost of gas (ln 1 + ln 2 + ln 3)	\$26,888	\$176,040	\$202,928
5 Total gas cost variance (Schedule 12B, ln 15 * Schedule 2, ln 23)	-	402	402
6 Dollars to be refunded (Schedule 12A, ln 13 * Schedule 2, ln 23)	-	0	0
7 Excess return reduction (Sch. 18, ln 26 * Sch 2, ln 23)	<u>-</u>	<u>0</u>	<u>0</u>
8 Total cost to be recovered through GCA (ln 4 + ln 5 - ln 6 - ln 7)	<u>\$26,888</u>	<u>\$176,442</u>	<u>\$203,330</u>
9 Net write-off recovery costs (ln 8, col. C * 0.30%)			<u>610</u>
10 Total cost to be recovered through GCA (ln 8 + ln 9)			<u>\$203,940</u>
11 Net write-off recovery costs (ln 9)			\$610
12 Sales subject to GCA - Dth (Sch. 2, ln 1)			<u>68,482</u>
13 Net write-off recovery cost per unit sales (ln 11 / ln 12)			<u>\$0.009</u>

Westfield Gas, LLC
Determination of Gas Cost Adjustment (GCA) Charge
Estimated for the Period March, 2021
To Be Applied to March, 2021 Gas Sales

Line
No.

Gas Cost Adjustment Rate

14	Total variance (ln 5)	\$402
15	Dollars to be refunded (ln 6)	0
16	Excess return reduction (ln 7)	0
17	Other non-demand gas costs (ln 4 col. B - ln 2 col. B)	<u>157,920</u>
18	Total quarterly non-demand costs to be recovered by GCA (ln 14 - ln 15 - ln 16 + ln 17)	\$158,322
19	Sales subject to GCA - Dth (Schedule 2, ln 1)	<u>68,482</u>
20	Total quarterly non-demand costs per unit sales (ln 18 / ln 19)	<u><u>\$2.312</u></u>
21	Pipeline demand costs (ln 4, col A)	\$26,888
22	Sales subject to GCA - Dth (Schedule 2, ln 1)	<u>68,482</u>
23	Pipeline demand cost to be recovered by GCA (ln 21 / ln 22)	<u><u>\$0.393</u></u>
24	Net write-off recovery cost (ln. 13)	\$0.009
25	Panhandle Winter Storage Costs (Schedule 4, ln 5)	<u>0.265</u>
26	Total cost to be recovered per unit sales (ln 20 + ln 23 + ln 24 + ln 25)	\$2.979
27	Gas cost adjustment charge modified for Utility Gross Receipts Tax ((line 26 / (1 -1.4%))	<u><u>\$3.021</u></u>

Westfield Gas, LLC
Determination of Gas Cost Adjustment (GCA) Charge
Estimated for the Period April, 2021
To Be Applied to the April, 2021 Gas Sales

Line No.	A Demand	B Commodity and Other	C Total
<u>Estimated Cost of Gas</u>			
1 Purchased gas cost (Schedule 3, ln 8)	\$18,171	\$132,992	\$151,163
2 Panhandle Winter Storage Costs (Schedule 4, ln 3)	-	14,259	14,259
3 Gas (injected into) withdrawn from storage - net cost (Schedule 5, ln 4)	<u>(5,135)</u>	<u>(37,581)</u>	<u>(42,716)</u>
4 Total estimated cost of gas (ln 1 + ln 2 + ln 3)	\$13,036	\$109,670	\$122,706
5 Total gas cost variance (Schedule 12B, ln 15 * Schedule 2, ln 24)	-	217	217
6 Dollars to be refunded (Schedule 12A, ln 13 * Schedule 2, ln 24)	-	0	0
7 Excess return reduction (Sch. 18, ln 26 * Sch 2, ln 24)	<u>-</u>	<u>0</u>	<u>0</u>
8 Total cost to be recovered through GCA (ln 4 + ln 5 - ln 6 - ln 7)	<u>\$13,036</u>	<u>\$109,887</u>	<u>\$122,923</u>
9 Net write-off recovery costs (ln 8, col. C * 0.30%)			<u>369</u>
10 Total cost to be recovered through GCA (ln 8 + ln 9)			<u>\$123,292</u>
11 Net write-off recovery costs (ln 9)			\$369
12 Sales subject to GCA - Dth (Sch. 2, ln 2)			<u>37,086</u>
13 Net write-off recovery cost per unit sales (ln 11 / ln 12)			<u>\$0.010</u>

Westfield Gas, LLC
Determination of Gas Cost Adjustment (GCA) Charge
Estimated for the Period April, 2021
To Be Applied to April, 2021 Gas Sales

Line
No.

Gas Cost Adjustment Rate

14	Total variance (ln 5)	\$217
15	Dollars to be refunded (ln 6)	0
16	Excess return reduction (ln 7)	0
17	Other non-demand gas costs (ln 4 col. B - ln 2 col. B)	<u>95,411</u>
18	Total quarterly non-demand costs to be recovered by GCA (ln 14 - ln 15 - ln 16 + ln 17)	\$95,628
19	Sales subject to GCA - Dth (Schedule 2, ln 2)	<u>37,086</u>
20	Total quarterly non-demand costs per unit sales (ln 18 / ln 19)	<u><u>\$2.579</u></u>
21	Pipeline demand costs (ln 4, col A)	\$13,036
22	Sales subject to GCA - Dth (Schedule 2, ln 2)	<u>37,086</u>
23	Pipeline demand cost to be recovered by GCA (ln 21 / ln 22)	<u><u>\$0.352</u></u>
24	Net write-off recovery cost (ln. 13)	\$0.010
25	Panhandle Winter Storage Costs (Schedule 4, ln 5)	<u>0.384</u>
26	Total cost to be recovered per unit sales (ln 20 + ln 23 + ln 24 + ln 25)	\$3.325
27	Gas cost adjustment charge modified for Utility Gross Receipts Tax ((line 26 / (1 -1.4%))	<u><u>\$3.372</u></u>

Westfield Gas, LLC
Determination of Gas Cost Adjustment (GCA) Charge
Estimated for the Period May, 2021
To Be Applied to the May, 2021 Gas Sales

Line No.	A Demand	B Commodity and Other	C Total
<u>Estimated Cost of Gas</u>			
1 Purchased gas cost (Schedule 3, ln 12)	\$7,650	\$115,139	\$122,789
2 Panhandle Winter Storage Costs (Schedule 4, ln 3)	-	14,834	14,834
3 Gas (injected into) withdrawn from storage - net cost (Schedule 5, ln 6)	<u>(4,010)</u>	<u>(60,362)</u>	<u>(64,372)</u>
4 Total estimated cost of gas (ln 1 + ln 2 + ln 3)	\$3,640	\$69,611	\$73,251
5 Total gas cost variance (Schedule 12B, ln 15 * Schedule 2, ln 25)	-	118	118
6 Dollars to be refunded (Schedule 12A, ln 13 * Schedule 2, ln 25)	-	0	0
7 Excess return reduction (Sch. 18, ln 26 * Sch 2, ln 25)	<u>-</u>	<u>0</u>	<u>0</u>
8 Total cost to be recovered through GCA (ln 4 + ln 5 - ln 6 - ln 7)	<u>\$3,640</u>	<u>\$69,729</u>	<u>\$73,369</u>
9 Net write-off recovery costs (ln 8, col. C * 0.30%)			<u>220</u>
10 Total cost to be recovered through GCA (ln 8 + ln 9)			<u>\$73,589</u>
11 Net write-off recovery costs (ln 9)			\$220
12 Sales subject to GCA - Dth (Sch. 2, ln 3)			<u>20,157</u>
13 Net write-off recovery cost per unit sales (ln 11 / ln 12)			<u>\$0.011</u>

Westfield Gas, LLC
Determination of Gas Cost Adjustment (GCA) Charge
Estimated for the Period May, 2021
To Be Applied to May, 2021 Gas Sales

Line
No.

<u>Gas Cost Adjustment Rate</u>	
14	Total variance (ln 5) \$118
15	Dollars to be refunded (ln 6) 0
16	Excess return reduction (ln 7) 0
17	Other non-demand gas costs (ln 4 col. B - ln 2 col. B) <u>54,777</u>
18	Total quarterly non-demand costs to be recovered by GCA (ln 14 - ln 15 - ln 16 + ln 17) \$54,895
19	Sales subject to GCA - Dth (Schedule 2, ln 3) <u>20,157</u>
20	Total quarterly non-demand costs per unit sales (ln 18 / ln 19) <u>\$2.723</u>
21	Pipeline demand costs (ln 4, col A) \$3,640
22	Sales subject to GCA - Dth (Schedule 2, ln 3) <u>20,157</u>
23	Pipeline demand cost to be recovered by GCA (ln 21 / ln 22) <u>\$0.181</u>
24	Net write-off recovery cost (ln. 13) \$0.011
25	Panhandle Winter Storage Costs (Schedule 4, ln 5) <u>\$0.736</u>
26	Total cost to be recovered per unit sales (ln 20 + ln 23 + ln 24 + ln 25) \$3.651
27	Gas cost adjustment charge modified for Utility Gross Receipts Tax ((line 26 / (1 -1.4%)) <u>\$3.703</u>

Westfield Gas, LLC
Determination of Gas Cost Adjustment (GCA) Charge
Estimated March, 2021
UAF Component in Rates (\$/DTH)

Line No.		A Total
1	Volume of pipeline gas purchases - Dths (Sch. 3)	38,419
2	Volume of Gas (injected into) / withdrawn from storage - Dths (Sch. 3B)	31,172
3	Total volume available for sale - Dths	69,591
4	UAF Percentage 1.62%	1.620%
5	UAF Volumes (ln 3 * ln 4) - Dths	1,127
6	Average Commodity Rate - Sch. 3A	\$2.4676
7	UAF Costs (ln 5 * ln 6)	\$2,781
8	Retail sales volumes - Sch. 2, ln 1	68,482
9	UAF Component in rates - \$ per Dth (ln 7 / ln 8)	1/ \$0.0406

1/ For informational purposes only

Westfield Gas, LLC
Determination of Gas Cost Adjustment (GCA) Charge
Estimated April, 2021
UAF Component in Rates (\$/DTH)

Line No.	A Total
1 Volume of pipeline gas purchases - Dths (Sch. 3)	53,083
2 Volume of Gas (injected into) / withdrawn from storage - Dths (Sch. 3B)	<u>(15,396)</u>
3 Total volume available for sale - Dths	37,687
4 UAF Percentage 1.62%	<u>1.620%</u>
5 UAF Volumes (ln 3 * ln 4) - Dths	611
6 Average Commodity Rate - Sch. 3A	<u>\$2.5054</u>
7 UAF Costs (ln 5 * ln 6)	\$1,531
8 Retail sales volumes - Sch. 2, ln 2	<u>37,086</u>
9 UAF Component in rates - \$ per Dth (ln 7 / ln 8) 1/	<u><u>\$0.0413</u></u>

1/ For informational purposes only

Westfield Gas, LLC
Determination of Gas Cost Adjustment (GCA) Charge
Estimated May, 2021
UAF Component in Rates (\$/DTH)

Line No.	A Total
1 Volume of pipeline gas purchases - Dths (Sch. 3)	44,349
2 Volume of Gas (injected into) / withdrawn from storage - Dths (Sch. 3B)	<u>(23,865)</u>
3 Total volume available for sale - Dths	20,484
4 UAF Percentage 1.62%	<u>1.620%</u>
5 UAF Volumes (In 3 * In 4) - Dths	332
6 Average Commodity Rate - Sch. 3A	<u>\$2.5962</u>
7 UAF Costs (In 5 * In 6)	\$862
8 Retail sales volumes - Sch. 2, In 3	<u>20,157</u>
9 UAF Component in rates - \$ per Dth (In 7 / In 8) 1/	<u><u>\$0.0428</u></u>

1/ For informational purposes only

Westfield Gas, LLC
Estimated Retail Sales Volume for Twelve Months Ending February, 2022

Line No.	Month	Total Retail Sales Volume Subject To GCA
1	March, 2021	68,482
2	April	37,086
3	May	20,157
4	First Quarter	<u>125,725</u>
5	June	9,061
6	July	8,807
7	August	8,392
8	Second Quarter	<u>26,260</u>
9	September	13,975
10	October	24,460
11	November	59,559
12	Third Quarter	<u>97,994</u>
13	December	100,043
14	January, 2022	121,076
15	February	105,830
16	Fourth Quarter	<u>326,949</u>
17	Total Sales - Dth	<u><u>576,928</u></u>
<u>Quarterly Retail Allocation Factor</u>		
18	First Quarter (ln 4 / ln 17)	21.7921%
19	Second Quarter (ln 8 / ln 17)	4.5517%
20	Third Quarter (ln 12 / ln 17)	16.9855%
21	Fourth Quarter (ln 16 / ln 17)	<u>56.6707%</u>
22	Total (ln 18 + ln 19 + ln 20 + ln 21)	<u><u>100.0000%</u></u>
<u>Monthly Retail Allocation Factor</u>		
23	First Month (ln 1 / ln 4)	54.4697%
24	Second Month (ln 2 / ln 4)	29.4977%
25	Third Month (ln 3 / ln 4)	<u>16.0326%</u>
26	Total (ln 23 + ln 24 + ln 25)	<u><u>100.0000%</u></u>

Westfield Gas, LLC
Purchased Gas Cost - Estimated
For March, April, and May 2021

		A	B	C	D	E
		Estimated Purchases	Supplier Rates Estimated		Estimated Costs	
Line No.	Month and Supplier	Commodity Dth	Commodity \$/DTH	Demand	Commodity (A x B)	Total (C + D)
	March, 2021					
	Exelon Generation, LLC					
1	Panhandle First of Month Purchases	9,093	\$2.4513	\$18,171	\$22,290	\$40,461
2	Fixed Price Purchases	29,326	2.4284		71,215	71,215
3	Hedging Transaction Costs				1,298	1,298
4	Excess Gas Purchases	0	0.0000		0	0
5	Sub-Total	38,419		\$18,171	\$94,803	\$112,974
	April, 2021					
	Exelon Generation, LLC					
6	Panhandle First of Month Purchases	30,510	\$2.4111	\$18,171	\$73,563	\$91,734
7	Fixed Price Purchases	14,490	2.3269		33,717	33,717
8	Hedging Transaction Costs				1,339	1,339
9	Excess Gas Purchases	8,083	3.0154		24,373	24,373
10	Sub-Total	53,083		\$18,171	\$132,992	\$151,163
	May, 2021					
	Exelon Generation, LLC					
11	Panhandle First of Month Purchases	24,026	\$2.4198	\$7,650	\$58,138	\$65,788
12	Fixed Price Purchases	6,975	2.2924		15,989	15,989
13	Hedging Transaction Costs				646	646
14	Excess Gas Purchases	13,348	3.0241		40,366	40,366
15	Sub-Total	44,349		\$7,650	\$115,139	\$122,789
16	Grand Total (ln 5 + ln 10 + ln 15)	135,851		\$43,992	\$342,934	\$386,926

Westfield Gas, LLC
Calculation of the Projected Average Pipeline Rates

Line No	Description	March, 2021
	<u>Commodity Volumes (Dth)</u>	
	Purchases:	
1	Panhandle First of Month Purchases (Sch. 3)	9,093
2	Fixed Price Purchases (Sch. 3)	29,326
3	Excess Gas Purchases (Sch. 3)	<u>0</u>
4	Total Volumes (Ln 1 + Ln 2 + Ln 3)	<u>38,419</u>
	<u>Demand Rate</u>	
5	Total Demand Costs (Sch. 3)	<u>\$18,171</u>
6	Demand Cost per Dth (Ln 5 / Ln 4)	<u><u>\$0.4730</u></u>
	<u>Commodity Rate</u>	
7	Panhandle First of Month Purchases (Sch. 3)	\$2.4513
8	Fixed Price Purchases (Sch. 3)	\$2.4284
9	Excess Gas Purchases (Sch. 3)	\$0.0000
	<u>Commodity Costs</u>	
10	Panhandle First of Month Purchases (Ln 1 x Ln 7)	\$22,290
11	Fixed Price Purchases (Ln 2 x Ln 8)	\$71,215
12	Hedging Transaction Costs (Sch. 3)	\$1,298
13	Excess Gas Purchases (Ln 3 x Ln 9)	\$0
14	Subtotal (Ln 10 + Ln 11 + Ln 12 + Ln 13)	<u><u>\$94,803</u></u>
15	Commodity Cost per Dth (Ln 14 / Ln 4)	\$2.4676
16	Total Average Rate per Dth (Ln 6 + Ln 15)	<u><u>\$2.9406</u></u>

Westfield Gas, LLC
Calculation of the Projected Average Pipeline Rates

Line No	Description	April, 2021
	<u>Commodity Volumes (Dth)</u>	
	Purchases:	
1	Panhandle First of Month Purchases (Sch. 3)	30,510
2	Fixed Price Purchases (Sch. 3)	14,490
3	Excess Gas Purchases (Sch. 3)	<u>8,083</u>
4	Total Volumes (Ln 1 + Ln 2 + Ln 3)	<u>53,083</u>
	<u>Demand Rate</u>	
5	Total Demand Costs (Sch. 3)	<u>\$18,171</u>
6	Demand Cost per Dth (Ln 5 / Ln 4)	<u><u>\$0.3423</u></u>
	<u>Commodity Rate</u>	
7	Panhandle First of Month Purchases (Sch. 3)	\$2.4111
8	Fixed Price Purchases (Sch. 3)	\$2.3269
9	Excess Gas Purchases (Sch. 3)	\$3.0154
	<u>Commodity Costs</u>	
10	Panhandle First of Month Purchases (Ln 1 x Ln 7)	\$73,563
11	Fixed Price Purchases (Ln 2 x Ln 8)	\$33,717
12	Hedging Transaction Costs (Sch. 3)	\$1,339
13	Excess Gas Purchases (Ln 3 x Ln 9)	\$24,373
14	Subtotal (Ln 10 + Ln 11 + Ln 12 + Ln 13)	<u><u>\$132,992</u></u>
15	Commodity Cost per Dth (Ln 14 / Ln 4)	\$2.5054
16	Total Average Rate per Dth (Ln 6 + Ln 15)	<u><u>\$2.8477</u></u>

Westfield Gas, LLC
Calculation of the Projected Average Pipeline Rates

Line No	Description	May, 2021
	<u>Commodity Volumes (Dth)</u>	
	Purchases:	
1	Panhandle First of Month Purchases (Sch. 3)	24,026
2	Fixed Price Purchases (Sch. 3)	6,975
3	Excess Gas Purchases (Sch. 3)	<u>13,348</u>
4	Total Volumes (Ln 1 + Ln 2 + Ln 3)	<u>44,349</u>
	<u>Demand Rate</u>	
5	Total Demand Costs (Sch. 3)	<u>\$7,650</u>
6	Demand Cost per Dth (Ln 5 / Ln 4)	<u><u>\$0.1725</u></u>
	<u>Commodity Rate</u>	
7	Panhandle First of Month Purchases (Sch. 3)	\$2.4198
8	Fixed Price Purchases (Sch. 3)	\$2.2924
9	Excess Gas Purchases (Sch. 3)	\$3.0241
	<u>Commodity Costs</u>	
10	Panhandle First of Month Purchases (Ln 1 x Ln 7)	\$58,138
11	Fixed Price Purchases (Ln 2 x Ln 8)	\$15,989
12	Hedging Transaction Costs (Sch. 3)	\$646
13	Excess Gas Purchases (Ln 3 x Ln 9)	\$40,366
14	Subtotal (Ln 10 + Ln 11 + Ln 12 + Ln 13)	<u><u>\$115,139</u></u>
15	Commodity Cost per Dth (Ln 14 / Ln 4)	\$2.5962
16	Total Average Rate per Dth (Ln 6 + Ln 15)	<u><u>\$2.7687</u></u>

Westfield Gas, LLC
Estimated Information
March, April, May 2021

A		B	C	D	E
		Volumes	Commodity	Percent of	
		in Dth	Cost per Dth	Total	
Line No.	March, 2021			Col. B/Gross Purchase Vols.	References
1	Fixed Price Purchases	29,326	\$2.4284	42.14%	Schedule 3, In 2
2	Panhandle First of Month Purchases	9,093	2.4513	13.07%	Schedule 3, In 1
3	Excess Gas Purchases	0	0.0000	0.00%	Schedule 3, In 3
4	Net Withdrawal	31,172	1.9791	44.79%	Schedule 4 & Schedule 5A
5	Gross Injection	0	0.0000		Schedule 4 & Schedule 5A
6	Total Volumes	69,591	\$2.2301	100.00%	In 1 + In 2 + In 3 + In 4 + In 5
		Volumes	Commodity	Percent of	
		in Dth	Cost per Dth	Total	
Line No.	April, 2021			Col. B/Gross Purchase Vols.	References
7	Fixed Price Purchases	14,490	\$2.3269	27.30%	Schedule 3, In 6
8	Panhandle First of Month Purchases	30,510	2.4111	57.47%	Schedule 3, In 5
9	Excess Gas Purchases	8,083	3.0154	15.23%	Schedule 3, In 7
10	Net Withdrawal	0	0.0000	0.00%	Schedule 4 & Schedule 5A
11	Gross Injection	(15,396)	2.5054		Schedule 4 & Schedule 5A
12	Total Volumes	37,687	\$2.4698	100.00%	In 7 + In 8 + In 9 + In 10 + In 11
		Volumes	Commodity	Percent of	
		in Dth	Cost per Dth	Total	
Line No.	May, 2021			Col. B/Gross Purchase Vols.	References
13	Fixed Price Purchases	6,975	\$2.2924	15.73%	Schedule 3, In 10
14	Panhandle First of Month Purchases	24,026	2.4198	54.17%	Schedule 3, In 9
15	Excess Gas Purchases	13,348	3.0241	30.10%	Schedule 3, In 11
16	Net Withdrawal	0	0.0000	0.00%	Schedule 4 & Schedule 5A
17	Gross Injection	(23,865)	2.5962		Schedule 4 & Schedule 5A
18	Total Volumes	20,484	\$2.5647	100.00%	In 13 + In 14 + In 15 + In 16 + In 17

Note: All Westfield Gas, LLC gas purchases are on the Panhandle Eastern Pipeline

Westfield Gas, LLC
Panhandle Winter Storage
March, 2021

Ln. No.	Calculation of Panhandle Winter Storage Costs / Unit
1	Monthly fixed costs
2	Monthly variable costs (ln 8)
3	Total monthly costs (ln 1 + ln 2)
4	Estimated monthly sales - Dth (Sch 2, ln 1)
5	Total storage monthly costs per unit sales (ln 3 / ln 4)

\$16,498
<u>1,622</u>
\$18,120
<u>68,482</u>
<u><u>\$0.265</u></u>

Calculation of Monthly Variable Costs		A	B	C	D	E
March, 2021		Inject.	Volumes W/Drl.	Comp. Fuel	Compressor Fuel Rate	Total Compressor Fuel Cost
6	Injection (Net) / Withdrawal (Gross)	0	31,892	720	\$2.2524	\$1,622
7	Injection (Gross) / Withdrawal (Net)	0	31,172			
8	Subtotal					<u><u>\$1,622</u></u>

Westfield Gas, LLC
Panhandle Winter Storage
April, 2021

Ln. No.	Calculation of Panhandle Winter Storage Costs / Unit
1	Monthly fixed costs
2	Monthly variable costs (ln 8)
3	Total monthly costs (ln 1 + ln 2)
4	Estimated monthly sales - Dth (Sch 2, ln 2)
5	Total storage monthly costs per unit sales (ln 3 / ln 4)

\$13,131
<u>1,128</u>
\$14,259
<u>37,086</u>
<u><u>\$0.384</u></u>

Calculation of Monthly Variable Costs		A	B	C	D	E
April, 2021		Inject.	Volumes W/Drl.	Comp. Fuel	Compressor Fuel Rate	Total Compressor Fuel Cost
6	Injection (Net) / Withdrawal (Gross)	15,000	0	396	\$2.8477	\$1,128
7	Injection (Gross) / Withdrawal (Net)	15,396	0			
8	Subtotal					<u><u>\$1,128</u></u>

Westfield Gas, LLC
Panhandle Winter Storage
May, 2021

Ln. No.	Calculation of Panhandle Winter Storage Costs / Unit
1	Monthly fixed costs
2	Monthly variable costs (ln 8)
3	Total monthly costs (ln 1 + ln 2)
4	Estimated monthly sales - Dth (Sch 2, ln 3)
5	Total storage monthly costs per unit sales (ln 3 / ln 4)

\$13,131
<u>1,703</u>
\$14,834
<u>20,157</u>
<u><u>\$0.736</u></u>

Calculation of Monthly Variable Costs

		A	B	C	D	E
		Volumes			Compressor Fuel Rate	Total Compressor Fuel Cost
May, 2021		Inject.	W/Drl.	Comp. Fuel		
6	Injection (Net) / Withdrawal (Gross)	23,250	0	615	\$2.7687	\$1,703
7	Injection (Gross) / Withdrawal (Net)	23,865	0			
8	Subtotal					<u><u>\$1,703</u></u>

Westfield Gas, LLC
Estimated Cost of Gas Injections and Withdrawals
For March, April, and May 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	
March, 2021										
1	Panhandle Winter Storage	0	31,892	\$0	\$0	\$8,717	\$63,117	\$8,717	\$63,117	\$71,834
2	Subtotal	0	31,892	0	0	8,717	63,117	8,717	63,117	71,834
April, 2021										
3	Panhandle Winter Storage	15,000	0	5,135	37,581	0	0	(5,135)	(37,581)	(42,716)
4	Subtotal	15,000	0	5,135	37,581	0	0	(5,135)	(37,581)	(42,716)
May, 2021										
5	Panhandle Winter Storage	23,250	0	4,010	60,362	0	0	(4,010)	(60,362)	(64,372)
6	Subtotal	23,250	0	4,010	60,362	0	0	(4,010)	(60,362)	(64,372)
7	Grand Total	38,250	31,892	\$9,145	\$97,943	\$8,717	\$63,117	(\$428)	(\$34,826)	(\$35,254)

Westfield Gas, LLC
Demand Allocation of Injections and Withdrawals
From Panhandle Winter Storage
For March, April, and May 2021

		A	B	C	D	E	F
		Volume DTH	Demand Cost	Commodity Cost	Total Cost	Total \$/DTH	Comm \$/DTH
1	Beginning balance at March 1, 2021	31,892	\$8,717	\$63,117	\$71,834	\$2.2524	\$1.9791
2	Add: Net injections at cost	0	0	0	0	0.0000	0.0000
3	Less: Gross withdrawals - avg. unit cost	(31,892)	(8,717)	(63,117)	(71,834)	2.2524	1.9791
4	Beginning balance at April 1, 2021	0	0	0	0	0.0000	0.0000
5	Add: Net injections at cost	15,000	5,135	37,581	42,716	2.8477	2.5054
6	Less: Gross withdrawals - avg. unit cost	0	0	0	0	0.0000	0.0000
7	Beginning balance at May 1, 2021	15,000	5,135	37,581	42,716	2.8477	2.5054
8	Add: Net injections at cost	23,250	4,010	60,362	64,372	2.7687	2.5962
9	Less: Gross withdrawals - avg. unit cost	0	0	0	0	0.0000	0.0000
10	Ending balance at May 31, 2021	38,250	\$9,145	\$97,943	\$107,088	\$2.7997	\$2.5606

Westfield Gas, LLC
Calculation of Actual Gas Cost Variance
For September, 2020 through November, 2020

Line No.	September, 2020	October, 2020	November, 2020	Total
Transportation Sales (informational only)	8,330	13,024	17,210	38,564
1 Retail Sales subject to GCA - Dth	9,416	27,193	49,360	85,969
2 Total actual cost of gas incurred (Sch. 7)	<u>\$38,767</u>	<u>\$93,011</u>	<u>\$160,666</u>	<u>\$292,444</u>
3 Gas Supply Charge from Cause No. 37389-GCA123 MPU	\$3,8690	\$3,3460	\$3,1540	
4 Total Gas Supply Charge Recovery (In 1 * In 3)	\$36,431	\$90,988	\$155,681	\$283,100
5 Gas Supply Charge Recovery Excluding Utility Receipts Tax (In 4 * (1-1.4%))	\$35,921	89,714	153,501	279,136
6 Variance from Cause No. 37389-GCA123 MPU (Sch. 1, In 5)	(\$335)	(\$627)	(\$1,529)	(\$2,491)
7 Excess return from Cause No. 37389-GCA123 MPU (Sch. 1, In 7)	7	13	33	53
8 Refund from Cause No. 37389-GCA123 MPU (Sch. 1, In 6)	0	0	0	0
9 Net Write-Off Recovery Recovered (Sch. 12C, In 3)	<u>104</u>	<u>272</u>	<u>444</u>	<u>820</u>
10 Gas costs recovered to be reconciled with actual gas cost incurred (In 5 - In 6 + In 7 + In 8 - In. 9)	<u>\$36,159</u>	<u>\$90,082</u>	<u>\$154,619</u>	<u>\$280,860</u>
11 Gas cost variance (over) / underrecovery (In 2 - In 10)	<u>\$2,608</u>	<u>\$2,929</u>	<u>\$6,047</u>	<u>\$11,584</u>

October 2019	November 2019	December 2019	January 2020	February 2020	March 2020	April 2020	May 2020	June 2020	July 2020	August 2020	September 2020	October 2020	November 2020
\$69,403	\$197,707	\$221,928	\$250,864	\$245,443	\$162,533	\$96,405	\$58,587	\$32,387	\$28,819	\$32,365	\$38,767	\$93,011	\$160,666
(\$8,012)	(\$8,512)	\$7,794	(\$1,773)	(\$3,778)	\$4,919	(\$6,803)	\$1,982	(\$1,178)	(\$22,894)	\$13,502	\$2,608	\$2,929	\$6,047
-11.54%	-4.31%	3.51%	-0.71%	-1.54%	3.03%	-7.06%	3.38%	-3.64%	-79.44%	41.72%	6.73%	3.15%	3.76%

IURC Cause No. 37389-GCA125
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Schedule 6A

Westfield Gas, LLC
Determination of Actual Gas Cost
For September, 2020 through November, 2020

Line No.	A	B	C	D	E	F	G
	September, 2020		October, 2020		November, 2020		Total
	Demand	Non-Demand	Demand	Non-Demand	Demand	Non-Demand	
1 Pipeline gas costs (Schedule 8)	\$7,650	\$67,155	\$18,171	\$111,416	\$18,171	\$95,694	\$318,257
2 Contracted storage and related transportation costs (Schedule 9A)		14,679		14,676		17,312	46,667
3 Net cost of gas (injected into) withdrawn from storage (Schedule 10)	(5,188)	(45,529)	(7,186)	(44,066)	3,633	25,856	(72,480)
4 Total gas costs (ln 1 + ln 2 + ln 3)	<u>\$2,462</u>	<u>\$36,305</u>	<u>\$10,985</u>	<u>\$82,026</u>	<u>\$21,804</u>	<u>\$138,862</u>	<u>\$292,444</u>

Westfield Gas, LLC
Purchased Gas Cost - Per Books
September, 2020

	A	B	C	D	E	
Line No.	Commodity Dth	Commodity \$/Dth	Demand \$	Commodity (A x B)	Total (C + D)	
<u>Accrued - August, 2020</u>						
Exelon Generation Company, LLC						
1	Panhandle First of Month Purchases	19,995	\$1.7183	\$7,650	\$34,357	\$42,007
2	Excess Gas Purchases	0	0.0000		0	0
3	Fixed Price Purchases	6,479	2.4277		15,729	15,729
4	Daily Price Purchases	4,374	2.0896		9,140	9,140
5	Cash Out	0	0.0000		0	0
6	Third Party Supplier Balancing Gas Costs	(1,545)			(6,968)	(6,968)
7	Subtotal	29,303		\$7,650	\$52,258	\$59,908
<u>Actual - August, 2020</u>						
Exelon Generation Company, LLC						
8	Panhandle First of Month Purchases	19,995	\$1.7183	\$7,650	\$34,357	\$42,007
9	Excess Gas Purchases	0	0.0000		0	0
10	Fixed Price Purchases	6,479	2.4277		15,729	15,729
11	Daily Price Purchases	4,374	2.0896		9,140	9,140
12	Cash Out	0	0.0000		0	0
13	Third Party Supplier Balancing Gas Costs	(1,545)			(6,968)	(6,968)
14	Subtotal	29,303		\$7,650	\$52,258	\$59,908
<u>Accrued - September, 2020</u>						
Exelon Generation Company, LLC						
15	Panhandle First of Month Purchases	16,020	\$2.3283	\$7,650	\$37,299	\$44,949
16	Excess Gas Purchases	3,312	1.9604		6,493	6,493
17	Fixed Price Purchases	10,020	2.4151		24,199	24,199
18	Daily Price Purchases	2,437	1.7267		4,208	4,208
19	Cash Out	(1,234)	1.6037		(1,979)	(1,979)
20	Third Party Supplier Balancing Gas Costs	(697)			(3,065)	(3,065)
21	Subtotal	29,858		\$7,650	\$67,155	\$74,805
22	Total Purchased Gas Costs (In 14 + In 21 - In 7)	29,858		\$7,650	\$67,155	\$74,805

Westfield Gas, LLC
Purchased Gas Cost - Per Books
October, 2020

	A	B	C	D	E	
Line No.	Commodity Dth	Commodity \$/Dth	Demand \$	Commodity (A x B)	Total (C + D)	
<u>Accrued - September, 2020</u>						
Exelon Generation Company, LLC						
1	Panhandle First of Month Purchases	16,020	\$2.3283	\$7,650	\$37,299	\$44,949
2	Excess Gas Purchases	3,312	1.9604		6,493	6,493
3	Fixed Price Purchases	10,020	2.4151		24,199	24,199
4	Daily Price Purchases	2,437	1.7267		4,208	4,208
5	Cash Out	(1,234)	1.6037		(1,979)	(1,979)
6	Third Party Supplier Balancing Gas Costs	(697)			(3,065)	(3,065)
7	Subtotal	29,858		\$7,650	\$67,155	\$74,805
<u>Actual - September, 2020</u>						
Exelon Generation Company, LLC						
8	Panhandle First of Month Purchases	16,020	\$2.3283	\$7,650	\$37,299	\$44,949
9	Excess Gas Purchases	3,312	1.9604		6,493	6,493
10	Fixed Price Purchases	10,020	2.4151		24,199	24,199
11	Daily Price Purchases	2,437	1.7267		4,208	4,208
12	Cash Out	(1,234)	1.6037		(1,979)	(1,979)
13	Third Party Supplier Balancing Gas Costs	(697)			(3,065)	(3,065)
14	Subtotal	29,858		\$7,650	\$67,155	\$74,805
<u>Accrued - October, 2020</u>						
Exelon Generation Company, LLC						
15	Panhandle First of Month Purchases	7,998	\$1.8947	\$18,171	\$15,154	\$33,325
16	Excess Gas Purchases	9,580	3.0090		28,826	28,826
17	Fixed Price Purchases	18,104	2.4023		43,491	43,491
18	Daily Price Purchases	12,878	2.2655		29,175	29,175
19	Cash Out	(2,572)	1.8970		(4,879)	(4,879)
20	Third Party Supplier Balancing Gas Costs	37			(351)	(351)
21	Subtotal	46,025		\$18,171	\$111,416	\$129,587
22	Total Purchased Gas Costs (In 14 + In 21 - In 7)	46,025		\$18,171	\$111,416	\$129,587

Westfield Gas, LLC
Purchased Gas Cost - Per Books
November, 2020

Line No.	A Commodity Dth	B Commodity \$/Dth	C Demand \$	D Commodity (A x B)	E Total (C +D)	
<u>Accrued - October, 2020</u>						
Exelon Generation Company, LLC						
1	Panhandle First of Month Purchases	7,998	\$1.8947	\$18,171	\$15,154	\$33,325
2	Excess Gas Purchases	9,580	3.0090		28,826	28,826
3	Fixed Price Purchases	18,104	2.4023		43,491	43,491
4	Daily Price Purchases	12,878	2.2655		29,175	29,175
5	Cash Out	(2,572)	1.8970		(4,879)	(4,879)
6	Third Party Supplier Balancing Gas Costs	37			(351)	(351)
7	Subtotal	46,025		\$18,171	\$111,416	\$129,587
<u>Actual - October, 2020</u>						
Exelon Generation Company, LLC						
8	Panhandle First of Month Purchases	7,998	\$1.8947	\$18,171	\$15,154	\$33,325
9	Excess Gas Purchases	9,843	3.0059		29,587	29,587
10	Fixed Price Purchases	18,104	2.4023		43,491	43,491
11	Daily Price Purchases	12,878	2.2806		29,369	29,369
12	Cash Out	(2,572)	1.8970		(4,879)	(4,879)
13	Third Party Supplier Balancing Gas Costs	37			(351)	(351)
14	Subtotal	46,288		\$18,171	\$112,371	\$130,542
<u>Accrued - November, 2020</u>						
Exelon Generation Company, LLC						
15	Panhandle First of Month Purchases	9,990	\$2.8326	\$18,171	\$28,298	\$46,469
16	Excess Gas Purchases	1,634	2.9761		4,863	4,863
17	Fixed Price Purchases	18,030	2.3791		\$42,895	42,895
18	Daily Price Purchases	5,450	2.3963		13,060	13,060
19	Cash Out	(7,890)	2.1717		(17,135)	(17,135)
20	Third Party Supplier Balancing Gas Costs	9,532			22,758	22,758
21	Subtotal	36,746		\$18,171	\$94,739	\$112,910
22	Total Purchased Gas Costs (In 14 + In 21 - In 7)	37,009		\$18,171	\$95,694	\$113,865

Westfield Gas, LLC
Actual Information
September, October and November 2020

A		B	C	D	E
Line No.	September, 2020	Volumes in Dth	Commodity Cost per Dth	Percent of Total Col. B/Gross Purchase Vols.	References
1	Fixed Price Purchases	10,020	\$2.4151	33.56%	Schedule 8A, In 3, In 10 & In 17
2	Daily Spot Gas - Daily Price Purchases	2,437	1.7267	8.16%	Schedule 8A, In 4, In 11 & In 18
3	Panhandle First of Month Purchases	16,020	2.3283	53.65%	Schedule 8A, In 1, In 8, In 15
4	Excess Gas Purchases	3,312	1.9604	11.09%	Schedule 8A, In 2, In 9 & In 16
5	Cash Out	(1,234)	1.6037	-4.13%	Schedule 8A, In 5, In 12 & In 19
6	Third Party Supplier Balancing Gas Costs	(697)		-2.33%	Schedule 8A, In 6, In 13 & In 20
7	Net Withdrawal	0	0.0000	0.00%	Schedule 10, In 3
8	Gross Injection	(20,243)	2.2491		Schedule 10, In 3
9	Total Volumes	9,615	\$2.2492	100.00%	Schedule 8A, In 22 & Schedule 10, In 3

Line No.	October, 2020	Volumes in Dth	Commodity Cost per Dth	Percent of Total Col. B/Gross Purchase Vols.	References
10	Fixed Price Purchases	18,104	\$2.4023	39.34%	Schedule 8B, In 3, In 10 & In 17
11	Daily Spot Gas - Daily Price Purchases	12,878	2.2655	27.98%	Schedule 8B, In 4, In 11 & In 18
12	Panhandle First of Month Purchases	7,998	1.8947	17.38%	Schedule 8B, In 1, In 8, In 15
13	Excess Gas Purchases	9,580	3.0090	20.81%	Schedule 8B, In 2, In 9 & In 16
14	Cash Out	(2,572)	1.8970	-5.59%	Schedule 8B, In 5, In 12 & In 19
15	Third Party Supplier Balancing Gas Costs	37		0.08%	Schedule 8B, In 6, In 13 & In 20
16	Net Withdrawal	0	0.0000	0.00%	Schedule 10, In 6
17	Gross Injection	(18,203)	2.4208		Schedule 10, In 6
18	Total Volumes	27,822	\$2.4207	100.00%	Schedule 8B, In 22 & Schedule 10, In 6

Line No.	November, 2020	Volumes in Dth	Commodity Cost per Dth	Percent of Total Col. B/Gross Purchase Vols.	References
19	Fixed Price Purchases	18,030	\$2.3791	36.06%	Schedule 8C, In 3, In 10 & In 17
20	Daily Spot Gas - Daily Price Purchases	5,450	2.4319	10.90%	Schedule 8C, In 4, In 11 & In 18
21	Panhandle First of Month Purchases	9,990	2.8326	19.97%	Schedule 8C, In 1, In 8, In 15
22	Excess Gas Purchases	1,897	2.9647	3.80%	Schedule 8C, In 2, In 9 & In 16
23	Cash Out	(7,890)	2.1717	-15.78%	Schedule 8C, In 5, In 12 & In 19
24	Third Party Supplier Balancing Gas Costs	9,532		19.07%	Schedule 8C, In 6, In 13 & In 20
25	Net Withdrawal	12,987	1.9791	25.98%	Schedule 10, In 9
26	Gross Injection	114	1.3421		Schedule 10, In 9
27	Total Volumes	50,110	\$2.4257	100.00%	Schedule 8C, In 22 & Schedule 10, In 9

Note: All Westfield Gas, LLC gas purchases are on the Panhandle Eastern Pipeline

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

Line No.	Description	Accrued - September, 2020			Accrued - October, 2020			Accrued - November, 2020		
		Dth	Rate	Amount	Dth	Rate	Amount	Dth	Rate	Amount
1	Fixed Price Purchases	10,020	\$2.4151	\$24,199	18,104	\$2.4023	\$43,491	18,030	\$2.3791	\$42,895
2	Daily Price Purchases	2,437	1.7267	4,208	12,878	2.2655	29,175	5,450	2.3963	13,060
3	Third Party Supplier Balancing Gas Costs	(697)		(3,065)	37		(351)	9,532		22,758
4	Panhandle First of Month Purchases	16,020	2.3283	37,299	7,998	1.8947	15,154	9,990	2.8326	28,298
5	Panhandle Pipeline Demand			7,650			18,171			18,171
6	Excess Gas Purchases	3,312	1.9604	6,493	9,580	3.0090	28,826	1,634	2.9761	4,863
7	Cash Out	(1,234)	1.6037	(1,979)	(2,572)	1.8970	(4,879)	(7,890)	2.1717	(17,135)
8	Current Pipeline Rate Per Dth	29,858	\$2.5054	\$74,805	46,025	\$2.8156	\$129,587	36,746	\$3.0727	\$112,910
9	Current Commodity Rate Per Dth	29,858	\$2.2491	\$67,155	46,025	\$2.4208	\$111,416	36,746	\$2.5782	\$94,739

Westfield Gas, LLC
Calculation of the Average Actual Pipeline Rate
Non-pipeline Supplies, Storage Injection, and Company Usage

Line No.	Description	Actual - August, 2020			Actual - September, 2020			Actual - October, 2020		
		Dth	Rate	Amount	Dth	Rate	Amount	Dth	Rate	Amount
1	Fixed Price Purchases	6,479	\$2.4277	\$15,729	10,020	\$2.4151	\$24,199	18,104	\$2.4023	\$43,491
2	Daily Price Purchases	4,374	2.0896	9,140	2,437	1.7267	4,208	12,878	2.2806	29,369
3	Third Party Supplier Balancing Gas Costs	(1,545)		(6,968)	(697)		(3,065)	37		(351)
4	Panhandle First of Month Purchases	19,995	1.7183	34,357	16,020	2.3283	37,299	7,998	1.8947	15,154
5	Panhandle Pipeline Demand			7,650			7,650			18,171
6	Excess Gas Purchases	0	0.0000	0	3,312	1.9604	6,493	9,843	3.0059	29,587
7	Cash Out	0	0.0000	0	(1,234)	1.6037	(1,979)	(2,572)	1.8970	(4,879)
8	Current Pipeline Rate Per Dth	29,303	\$2.0444	\$59,908	29,858	\$2.5054	\$74,805	46,288	\$2.8202	\$130,542
9	Current Commodity Rate Per Dth	29,303	\$1.7834	\$52,258	29,858	\$2.2491	\$67,155	46,288	\$2.4276	\$112,371

Westfield Gas, LLC
Panhandle Winter Storage Cost
September, 2020

Line No.	A	B	C	D	E
	Compres. Fuel-Dth	Demand Costs	Variable Costs	Compres. Fuel	Total (B+C+D)
<u>Accrued - August, 2020</u>					
1 Demand Cost		\$13,131			\$13,131
2 Panhandle Injections	535		\$232	\$1,094	\$1,326
3 Panhandle Withdrawals	0		\$0	\$0	\$0
4 Subtotal		<u>\$13,131</u>	<u>\$232</u>	<u>\$1,094</u>	<u>\$14,457</u>
<u>Actual - August, 2020</u>					
5 Demand Cost		\$13,131			\$13,131
6 Panhandle Injections	535		\$232	\$1,094	\$1,326
7 Panhandle Withdrawals	0		\$0	\$0	\$0
8 Subtotal		<u>\$13,131</u>	<u>\$232</u>	<u>\$1,094</u>	<u>\$14,457</u>
<u>Accrued - September, 2020</u>					
9 Demand Cost		\$13,131			\$13,131
10 Panhandle Injections	527		\$228	\$1,320	\$1,548
11 Panhandle Withdrawals	0		\$0	\$0	\$0
12 Subtotal		<u>\$13,131</u>	<u>\$228</u>	<u>\$1,320</u>	<u>\$14,679</u>
13 Total (ln 8 + ln 12 - ln 4)		<u>\$13,131</u>	<u>\$228</u>	<u>\$1,320</u>	<u>\$14,679</u>

Westfield Gas, LLC
Panhandle Winter Storage Cost
October, 2020

Line No.	A	B	C	D	E
	Compres. Fuel-Dth	Demand Costs	Variable Costs	Compres. Fuel	Total (B+C+D)
<u>Accrued - September, 2020</u>					
1 Demand Cost		\$13,131			\$13,131
2 Panhandle Injections	527		\$228	\$1,320	\$1,548
3 Panhandle Withdrawals	0		\$0	\$0	\$0
4 Subtotal		<u>\$13,131</u>	<u>\$228</u>	<u>\$1,320</u>	<u>\$14,679</u>
<u>Actual - September, 2020</u>					
5 Demand Cost		\$13,131			\$13,131
6 Panhandle Injections	527		\$228	\$1,320	\$1,548
7 Panhandle Withdrawals	0		\$0	\$0	\$0
8 Subtotal		<u>\$13,131</u>	<u>\$228</u>	<u>\$1,320</u>	<u>\$14,679</u>
<u>Accrued - October, 2020</u>					
9 Demand Cost		\$13,131			\$13,131
10 Panhandle Injections	476		\$205	\$1,340	\$1,545
11 Panhandle Withdrawals	0		\$0	\$0	\$0
12 Subtotal		<u>\$13,131</u>	<u>\$205</u>	<u>\$1,340</u>	<u>\$14,676</u>
13 Total (ln 8 + ln 12 - ln 4)		<u><u>\$13,131</u></u>	<u><u>\$205</u></u>	<u><u>\$1,340</u></u>	<u><u>\$14,676</u></u>

Westfield Gas, LLC
Panhandle Winter Storage Cost
November, 2020

Line No.	A	B	C	D	E
	Compres. Fuel-Dth	Demand Costs	Variable Costs	Compres. Fuel	Total (B+C)
<u>Accrued - October, 2020</u>					
1 Demand Cost		\$13,131			\$13,131
2 Panhandle Injections	476		\$205	\$1,340	\$1,545
3 Panhandle Withdrawals	0		\$0	\$0	\$0
4 Subtotal		<u>\$13,131</u>	<u>\$205</u>	<u>\$1,340</u>	<u>\$14,676</u>
<u>Actual - October, 2020</u>					
5 Demand Cost		\$13,131			\$13,131
6 Panhandle Injections	473		\$204	\$1,334	\$1,538
7 Panhandle Withdrawals	0		\$0	\$0	\$0
8 Subtotal		<u>\$13,131</u>	<u>\$204</u>	<u>\$1,334</u>	<u>\$14,669</u>
<u>Accrued - November, 2020</u>					
9 Demand Cost		\$16,498			\$16,498
10 Panhandle Injections	0		\$0	\$0	\$0
11 Panhandle Withdrawals	299		\$148	\$673	\$821
12 Subtotal		<u>\$16,498</u>	<u>\$148</u>	<u>\$673</u>	<u>\$17,319</u>
13 Total (ln 8 + ln 12 - ln 4)		<u><u>\$16,498</u></u>	<u><u>\$147</u></u>	<u><u>\$667</u></u>	<u><u>\$17,312</u></u>

Westfield Gas, LLC
Cost of Gas Injections and Withdrawals
For September, 2020 through November, 2020

		A	B	C	D	E	F	G	H	I
		Estimated Change		Cost of Gas						
				Injections		Withdrawals		Net		
Line No.		Injections Dth	Withdrawals Dth	Demand	Commodity	Demand	Commodity	Demand	Commodity	Total
September, 2020										
1	Panhandle Winter Storage	20,243	0	\$5,188	\$45,529	\$0	\$0	(\$5,188)	(\$45,529)	(\$50,717)
2	Other	0	0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3	Subtotal	20,243	0	\$5,188	\$45,529	\$0	\$0	(\$5,188)	(\$45,529)	(\$50,717)
October, 2020										
4	Panhandle Winter Storage	18,203	0	\$7,186	\$44,066	\$0	\$0	(\$7,186)	(\$44,066)	(\$51,252)
5	Other	0	0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6	Subtotal	18,203	0	\$7,186	\$44,066	\$0	\$0	(\$7,186)	(\$44,066)	(\$51,252)
November, 2020										
7	Panhandle Winter Storage	(114)	12,987	(\$84)	(\$153)	\$3,549	\$25,703	\$3,633	\$25,856	\$29,489
8	Other	0	0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9	Subtotal	(114)	12,987	(\$84)	(\$153)	\$3,549	\$25,703	\$3,633	\$25,856	\$29,489
10	Total (ln 3 + ln 6 + ln 9)	38,332	12,987	\$12,290	\$89,442	\$3,549	\$25,703	(\$8,741)	(\$63,739)	(\$72,480)

Westfield Gas, LLC
Demand Allocation of Injections and Withdrawals
From Panhandle Winter Storage
For September, 2020 through November, 2020

Line No.		A Volume DTH	B Demand Cost	C Commodity Cost	D Total Cost	E Total \$/DTH	F Commodity \$/DTH
1	Beginning balance at September 1, 2020	114,846	29,629	214,063	243,692	\$2.1219	\$1.8639
2	Less: W/D @ avg. unit cost						
3	Prior mo. accrual reversal - net	0	0	0	0	0.0000	0.0000
4	Prior mo. Actual - net	0	0	0	0	0.0000	0.0000
5	Current mo. Accrual - net	0	0	0	0	0.0000	0.0000
6	Add: Injections						
7	Prior mo. accrual reversal - gross	(20,544)	(5,362)	(36,638)	(42,000)	2.0444	1.7834
8	Prior mo. Actual - gross	20,544	5,362	36,638	42,000	2.0444	1.7834
9	Current mo. Accrual - gross	20,243	5,188	45,529	50,717	2.5054	2.2491
10	Less: Compressor Fuel						
11	Prior mo. accrual reversal - W/D	0	0	0	0	0.0000	0.0000
12	Prior mo. accrual reversal - Injections	535	140	954	1,094	2.0444	1.7834
13	Prior mo. Actual - W/D	0	0	0	0	0.0000	0.0000
14	Prior mo. Actual - Injections	(535)	(140)	(954)	(1,094)	2.0444	1.7834
15	Current mo. Accrual - W/D	0	0	0	0	0.0000	0.0000
16	Current mo. Accrual - inj	(527)	(135)	(1,185)	(1,320)	2.5054	2.2491
17	Beginning balance at October 1, 2020	134,562	\$34,682	\$258,407	\$293,089	\$2.1781	\$1.9204
18	Less: W/D @ avg. unit cost						
19	Prior mo. accrual reversal - net	0	0	0	0	0.0000	0.0000
20	Prior mo. Actual - net	0	0	0	0	0.0000	0.0000
21	Current mo. Accrual - net	0	0	0	0	0.0000	0.0000
22	Add: Injections						
23	Prior mo. accrual reversal - gross	(20,243)	(5,188)	(45,529)	(50,717)	2.5054	2.2491
24	Prior mo. Actual - gross	20,243	5,188	45,529	50,717	2.5054	2.2491
25	Current mo. Accrual - gross	18,203	7,186	44,066	51,252	2.8156	2.4208
26	Less: Compressor Fuel						
27	Prior mo. accrual reversal - W/D	0	0	0	0	0.0000	0.0000
28	Prior mo. accrual reversal - Injections	527	135	1,185	1,320	2.5054	2.2491
29	Prior mo. Actual - W/D	0	0	0	0	0.0000	0.0000
30	Prior mo. Actual - Injections	(527)	(135)	(1,185)	(1,320)	2.5054	2.2491
31	Current mo. accrual - W/D	0	0	0	0	0.0000	0.0000
32	Current mo. Accrual - inj	(476)	(188)	(1,152)	(1,340)	2.8156	2.4208
33	Beginning balance at November 1, 2020	152,289	\$41,680	\$301,321	\$343,001	\$2.2523	\$1.9786
34	Less: W/D @ avg. unit cost						
35	Prior mo. accrual reversal - net	0	0	0	0	0.0000	0.0000
36	Prior mo. Actual - net	0	0	0	0	0.0000	0.0000
37	Current mo. Accrual - net	(12,987)	(3,549)	(25,703)	(29,252)	2.2524	1.9791
38	Add: Injections						
39	Prior mo. accrual reversal - gross	(18,203)	(7,186)	(44,066)	(51,252)	2.8156	2.4208
40	Prior mo. Actual - gross	18,089	7,102	43,913	51,015	2.8202	2.4276
41	Current mo. Accrual - gross	0	0	0	0	0.0000	0.0000
42	Less: Compressor Fuel						
43	Prior mo. accrual reversal - W/D	0	0	0	0	0.0000	0.0000
44	Prior mo. accrual reversal - Injections	476	188	1,152	1,340	2.8156	2.4208
45	Prior mo. Actual - W/D	0	0	0	0	0.0000	0.0000
46	Prior mo. Actual - Injections	(473)	(186)	(1,148)	(1,334)	2.8202	2.4276
47	Current mo. accrual - W/D	(299)	(81)	(592)	(673)	2.2524	1.9791
48	Current mo. Accrual - inj	0	0	0	0	0.0000	0.0000
49	Ending balance at November 30, 2020	<u>138,892</u>	<u>\$37,968</u>	<u>\$274,877</u>	<u>\$312,845</u>	<u>\$2.2524</u>	<u>\$1.9791</u>

Westfield Gas, LLC
Determination of "Unaccounted For" Costs
For September, 2020 through November, 2020

Line No.		A September, 2020	B October, 2020	C November, 2020	D Total
1	Volume of pipeline gas purchases - Dths (Schedule 8)	29,858	46,025	37,009	112,892
2	Transportation Gas Received	7,712	13,182	26,917	47,811
3	Reverse Third Party Supplier Balancing on Sch 8	697	(37)	(9,532)	(8,872)
4	Gas (injected into)/withdrawn from storage (Schedule 10)	<u>(20,243)</u>	<u>(18,203)</u>	<u>13,101</u>	<u>(25,345)</u>
5	Total volume available for sale (Dths) (In 1 + In 2 + In 3 + In 4)	18,024	40,967	67,495	126,486
6	Volume of gas sold - Dths (Schedule 6)	9,416	27,193	49,360	85,969
7	Total Transportation Usage (Schedule 6)	<u>8,330</u>	<u>13,024</u>	<u>17,210</u>	<u>38,564</u>
8	"Unaccounted for" gas (In 5 - In 6 - In 7)	<u>278</u>	<u>750</u>	<u>925</u>	<u>1,953</u>
9	Percentage of "unaccounted for" gas (In 8 / In 5)	<u>1.54%</u>	<u>1.83%</u>	<u>1.37%</u>	<u>1.54%</u>

Westfield Gas, LLC
Initiation of Refunds

Line No.		
1	Supplier refund	\$0
2	Date received:	
3	Total to be refunded	<u>\$0</u>

Distribution of Refunds to GCA Quarters

	(A)	(B)
Quarters	Sales % All GCA Classes	Refund (In 3 x col. A)
4 Mar., 2021 - May., 2021	21.7921% (Sch. 2, In 18)	\$0
5 Jun., 2021 - Aug., 2021	4.5517% (Sch. 2, In 19)	0
6 Sep., 2021 - Nov., 2021	16.9855% (Sch. 2, In 20)	0
7 Dec., 2021 - Feb., 2022	56.6707% (Sch. 2, In 21)	0
8 Total		<u>\$0</u>

Calculation of Refund to be Returned in this GCA

9	Refund from Cause No. 37389 - GCA122 (Sch. 12A, In 7)	\$0
10	Refund from Cause No. 37389 - GCA123 (Sch. 12A, In 6)	0
11	Refund from Cause No. 37389 - GCA124 (Sch. 12A, In 5)	0
12	Refund from this Cause (In 4)	0
13	Total to be refunded in this Cause (In 9 + In 10 + In 11 + In 12)	<u>\$0</u>

Westfield Gas, LLC
Allocation of Actual Gas Cost Variances

Line No.			
	<u>Calculation of Total Gas Cost Variances</u>		
1	September, 2020 (Schedule 6, In 11)		\$2,608
2	October, 2020 (Schedule 6, In 11)		2,929
3	November, 2020 (Schedule 6, In 11)		6,047
4	Total Net Write-off Gas Cost Variance (over) / under recovery (Sch 12C, In 5)		57
5	Annual Unaccounted for (over) recovery (Sch 11A)		<u>0</u>
6	Total Variance this Cause (over)/under recovery		<u><u>\$11,641</u></u>
		A	B
	Distribution of Variances to Quarters	Sales % All GCA Classes	Variance (In 6 * col. A)
7	Mar., 2021 - May., 2021	21.7921% (Sch. 2, In 18)	\$2,537
8	Jun., 2021 - Aug., 2021	4.5517% (Sch. 2, In 19)	530
9	Sep., 2021 - Nov., 2021	16.9855% (Sch. 2, In 20)	1,977
10	Dec., 2021 - Feb., 2022	56.6707% (Sch. 2, In 21)	6,597
	<u>Calculation of Variances for this Cause</u>		
11	Cause No. 37389 - GCA122 (Sch. 12B, In 10)		542
12	Cause No. 37389 - GCA123 (Sch. 12B, In 9)		34
13	Cause No. 37389 - GCA124 (Sch. 12B, In 8)		(2,376)
14	This Cause (In 7)		<u>2,537</u>
15	Total Variance to be included in GCA (Over)/Under recovery		<u><u>\$737</u></u>

Westfield Gas, LLC
Determination of Net Write-Off Gas Cost Recoveries
For September, 2020 through November, 2020

Line No.		<u>September, 2020</u>	<u>October, 2020</u>	<u>November, 2020</u>	<u>Total</u>
1	Actual Retail Sales in Dth (Schedule 6, ln 1)	9,416	27,193	49,360	85,969
2	Net Write-Off Gas Cost Component per Dth (Schedule 1, ln. 13, Cause No. 37389-GCA123 MPU)	<u>\$0.011</u>	<u>\$0.010</u>	<u>\$0.009</u>	
3	Actual net Write-Off Gas Cost Recovery (ln 1 * ln 2)	\$104	\$272	\$444	\$820
4	Recoverable Net Write-Off Gas Costs (Schedule 6, ln 2 * 0.30%)	<u>\$116</u>	<u>\$279</u>	<u>\$482</u>	<u>\$877</u>
5	Net Write-Off Gas Cost Variance (over)/underrecovery (ln 4 - ln 3)	<u>\$12</u>	<u>\$7</u>	<u>\$38</u>	<u>\$57</u>

Westfield Gas, LLC
Net Operating Income Statement
For the Twelve Months Ended November 2020
(Unaudited)

<u>Line No.</u>		
1	Operating Revenues	<u>\$4,416,133</u>
	<u>Operating Expenses</u>	
2	Operation and maintenance expenses	\$2,781,291
3	Depreciation and Amortization expense	662,826
4	Taxes other than income	199,784
5	Income taxes	<u>0</u>
6	Total Operating Expenses	<u>\$3,643,901</u>
7	Net Operating Income/(Loss) (ln 1 - ln 6)	<u><u>\$772,232</u></u>

Westfield Gas, LLC
Net Operating Income Earnings Test

Line No.	12 Months Ended Month	Year	GCA No.	Net Operating Income	Authorized	Differential
1	November	2020	125	\$772,232	\$761,544	\$10,688
2	August	2020	124	\$774,567	\$761,544	\$13,023
3	May	2020	123	\$761,756	\$761,544	\$212
4	February	2020	122	\$759,616	\$761,544	(\$1,928)
5	November	2019	121	\$788,715	\$761,544	\$27,171
6	August	2019	120	\$815,943	\$761,544	\$54,399
7	May	2019	119	\$765,820	\$761,544	\$4,276
8	February	2019	118	\$694,643	\$761,544	(\$66,901)
9	November	2018	117	\$601,219	\$761,544	(\$160,325)
10	August	2018	116	\$560,586	\$761,544	(\$200,958)
11	May	2018	115	\$524,677	\$761,544	(\$236,867)
12	February	2018	114	\$548,491	\$732,361 **	(\$183,870)
13	November	2017	113	\$654,188	\$689,304 **	(\$35,116)
14	August	2017	112	\$656,603	\$645,769 **	\$10,834
15	May	2017	111	\$657,907	\$601,755 **	\$56,152
16	February	2017	110	\$637,477	\$586,924	\$50,553
17	November	2016	109	\$691,663	\$586,924	\$104,739
18	August	2016	108	\$742,303	\$586,924	\$155,379
19	May	2016	107	\$727,366	\$586,924	\$140,442
20	February	2016	106	\$792,307	\$586,924	\$205,383
21				\$13,928,079	\$13,980,793	(\$52,714)
22	NOI to be Refunded					\$0
23	Times: Revenue Conversion Factor					1.00117
24	Sub-total					\$0
25	Times:Filing Frequency					25.00%
26	Amount to be Refunded					\$0

**Calculation of the authorized NOI during the transitional period 2017-2018 as follows:

Authorized NOI March 1, 2017 - April 30, 2017 (Pursuant to Cause No. 43624)	$\$586,924 \times 61/365 =$	\$98,089
Authorized NOI May 1, 2017 - February, 2018 (Pursuant to Cause No. 44731)	$\$761,544 \times 304/365 =$	\$634,272
Weighted Authorized NOI for Twelve Months Ended February 2018		<u>\$732,361</u>
Authorized NOI September 1, 2016 - April 30, 2017 (Pursuant to Cause No. 43624)	$\$586,924 \times 151/365 =$	\$242,810
Authorized NOI May 1, 2017 - November, 2017 (Pursuant to Cause No. 44731)	$\$761,544 \times 214/365 =$	\$446,494
Weighted Authorized NOI for Twelve Months Ended November 2017		<u>\$689,304</u>
Authorized NOI September 1, 2016 - April 30, 2017 (Pursuant to Cause No. 43624)	$\$586,924 \times 242/365 =$	\$389,139
Authorized NOI May 1, 2017 - August 31, 2017 (Pursuant to Cause No. 44731)	$\$761,544 \times 123/365 =$	\$256,630
Weighted Authorized NOI for Twelve Months Ended August 2017		<u>\$645,769</u>
Authorized NOI June 1, 2016 - April 30, 2017 (Pursuant to Cause No. 43624)	$\$586,924 \times 334/365 =$	\$537,076
Authorized NOI May 1, 2017 - May 31, 2017 (Pursuant to Cause No. 44731)	$\$761,544 \times 31/365 =$	\$64,679
Weighted Authorized NOI for Twelve Months Ended May 2017		<u>\$601,755</u>

Testimony in IURC Dockets – Kenneth J. Flora

<u>Cause No.</u>	<u>Topic</u>
37389-GCA-XX	Gas cost recovery
41969-FAC-XX	Fuel cost recovery
38703-FAC-XX	Fuel cost recovery
40292-DSM-XX	Demand side management program cost recovery
42170-ECR-XX	Environmental compliance cost recovery
42170, 42700, 43403	Environmental compliance plans
42997	Air conditioning load management plan
43485, 43740	Wind purchase power agreements
43083, 43321	IURC investigations into Energy Policy Act
43580	IURC investigation into Energy Independence and Security Act
43426 S-1	Midcontinent Independent System Operator cost recovery
43663	IURC investigation into tree trimming practices
42693	IURC investigation into demand side management programs
43623, 43911	Demand side management program plans
43960	Ratemaking treatment for electric vehicle supply equipment
44478	Alternative regulatory plan for electric vehicle sharing program
45032 S-1	IURC investigation into the Tax Cuts and Jobs Act
45029	Rates and charges

