

OFFICIAL
EXHIBITS

FILED
September 29, 2020
INDIANA UTILITY
REGULATORY COMMISSION

STATE OF INDIANA

INDIANA UTILITY REGULATORY COMMISSION

PETITION OF BOONVILLE NATURAL GAS)
CORPORATION FOR APPROVAL OF GAS COST)
ADJUSTMENT TO BE APPLICABLE FOR THE) CAUSE NO. 37369 GCA-124
MONTHS OF NOVEMBER 2020 THROUGH APRIL)
2021 PURSUANT TO INDIANA CODE § 8-1-2-42 (g))

INDIANA OFFICE OF UTILITY CONSUMER COUNSELOR'S

PUBLIC'S EXHIBIT NO. 1 – TESTIMONY OF OUCC WITNESS
YI GAO


PUBLIC'S EXHIBIT NO. 2 – GCA-124 FACTOR CALCULATIONS

PUBLIC'S EXHIBIT NO. 3 – GCA 124 STATISTICAL CALCULATIONS

With the current requirement that all staff work from home, signatures for affirmations are not available at this time.

September 29, 2020

Respectfully submitted,



T. Jason Haas
Attorney No. 34983-29
Deputy Consumer Counselor

OFFICIAL EXHIBITS

IURC
PUBLIC'S
EXHIBIT NO. 1
10-9-20 JK
DATE REPORTER

**PUBLIC'S EXHIBIT NO. 1
TESTIMONY OF OUCC WITNESS YI GAO**

**CAUSE NO. 37369 GCA 124
BOONVILLE NATURAL GAS CORPORATION**

BOONVILLE NATURAL GAS CORPORATION
CAUSE NO. 37369 GCA 124
TESTIMONY OF OUCC WITNESS YI GAO

1 **Q: Please state your name and business address.**

2 A: My name is Yi Gao, and my business address is 115 West Washington Street,
3 Suite 1500 South, Indianapolis, IN 46204.

4 **Q: By whom are you employed and in what capacity?**

5 A: I am employed by the Indiana Office of Utility Consumer Counselor ("OUCC")
6 as a Utility Analyst. I have worked as a member of the OUCC's Natural Gas
7 Division since February 2020.

8 **Q: Have you previously testified before the Commission?**

9 A: Yes. I have testified in Gas Cost Adjustment ("GCA"), Federally Mandated Cost
10 Adjustment, and Transmission, Distribution, and Storage System Improvement
11 Charge cases.

12 **Q: What is the purpose of your testimony?**

13 A: The purpose of my testimony is to determine the accuracy of calculations used to
14 establish the proposed GCA factors presented in Boonville Natural Gas
15 Corporation's ("Boonville" or "Petitioner") Petition for Approval of its proposed
16 Gas Cost Adjustment in Cause No. 37369 GCA 124, to be applicable in the
17 billing cycles of November 2020 through April 2021.

18 **Q: Please describe the review and analysis you conducted to prepare your**
19 **testimony.**

20 A: I reviewed the Petition, testimony, schedules, exhibits and workpapers submitted
21 by Petitioner. Additionally, I reviewed Boonville's prior GCA filings, and

1 prepared Public's Exhibit Nos. 2 and 3. I also performed an annual review of
2 Petitioner's books and records.

3 **Q: Please identify and explain Public's Exhibit No. 2.**

4 A: Public's Exhibit No. 2 (GCA 124 Factor Calculations) presents numerical
5 information provided and used by Petitioner in calculating the proposed GCA 124
6 monthly factors. This Exhibit consists of the following schedules:

- 7 • Schedule 1 – Determination of Gas Cost Adjustment Charge;
- 8 • Schedule 2 – Net Operating Income Statement (Unaudited);
- 9 • Schedule 3 – Calculation of Excess Earnings Bank;
- 10 • Schedule 4 – Calculation of Excess Earnings and Total Gas Cost Variance;
- 11 and
- 12 • Schedule 5 – Calculation of Actual Gas Cost Variance.

13 **Q: Please identify and explain Public's Exhibit No. 3.**

14 A: Public's Exhibit No. 3 (GCA 124 Statistical Calculations) presents certain data
15 used in calculating Boonville's GCA 124 proposed factors and the results of
16 performing certain statistical calculations on that data. The data for these
17 calculations was provided by Boonville in this and prior GCA petitions, and was
18 verified by the OUCC during Petitioner's annual review. The calculations
19 reflected in Public's Exhibit No. 3 address the following areas:

- 20 • General information;
- 21 • Estimation information;
- 22 • Effects on typical residential customers; and
- 23 • Comparison of Petitioner's variances with actual gas costs.

1 **Q: Have you conducted an examination of Petitioner's books and records**
2 **during this GCA, in accordance with Indiana Code § 8-1-2-42(g)(2)?**

3 A: Yes. This annual review allowed the OUCC to review workpapers to verify the
4 accuracy of information Petitioner provided to the OUCC and used to calculate
5 the proposed GCA. The OUCC also verified the Commission approved GCA
6 factors were billed to customers for the reconciliation periods examined. The
7 reconciliation periods examined encompass May 2019 to April 2020. The
8 corresponding GCAs for these months are as follows: May through October
9 (2019) for GCA 123 and November (2019) through April (2020) for GCA 124.
10 The OUCC's next scheduled examination, review, or compilation of data for
11 Petitioner will be performed during GCA 126.

12 **Q: Were there any discrepancies in Boonville's original exhibits for GCA 124, as**
13 **filed on August 31, 2020?**

14 A: No.

15 **Q: Do you agree with Boonville's calculation of the GCA 124 factors, as filed on**
16 **August 31, 2020?**

17 A: Yes. Based on information provided by Petitioner in the Schedules filed on
18 August 31, 2020, the OUCC found nothing to indicate Boonville has not correctly
19 calculated the proposed GCA 124 factors for November 2020 through April 2021.

20 **Q: Does this conclude your testimony?**

21 A: Yes.

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EXHIBIT NO. 2
DATE 10-9-20 REPORTER LR

**PUBLIC'S EXHIBIT NO. 2
GCA 124 FACTOR CALCULATIONS**

**CAUSE NO. 37369 GCA 124
BOONVILLE NATURAL GAS CORPORATION**

PUBLIC'S EXHIBIT NO. 2
CAUSE NO. 37369 GCA 124
SCHEDULE 1

BOONVILLE NATURAL GAS CORPORATION
CAUSE NO. 37369 GCA 124
DETERMINATION OF GAS COST ADJUSTMENT CHARGE

Line No.		Nov-20	Dec-20	Jan-21	Feb-21	Mar-21	Apr-21
1	Net Cost of Gas to be Recovered - Estimated	\$163,205	\$244,853	\$282,981	\$194,234	\$173,075	\$93,637
2	Add: Gas Cost Variance	(7,045)	(7,045)	(7,045)	(7,045)	(7,045)	(7,045)
3	Less: Excess Return Reduction	0	0	0	0	0	0
4	Less: Refunds	0	0	0	0	0	0
5	Total Cost to be Recovered through GCA	\$156,160	\$237,808	\$275,936	\$187,189	\$166,030	\$86,592
6	Sales Subject to GCA in Dth	50,000	73,000	86,000	61,000	50,000	27,000
7	Total Cost to be Recovered per Dth	\$3.1232	\$3.2576	\$3.2086	\$3.0687	\$3.3206	\$3.2071
8	GCA Factor Modified for Utility Receipts Tax	\$3.1701	\$3.3066	\$3.2568	\$3.1148	\$3.3705	\$3.2553

**PUBLIC'S EXHIBIT NO. 2
CAUSE NO. 37369 GCA 124
SCHEDULE 2**

**BOONVILLE NATURAL GAS CORPORATION
CAUSE NO. 37369 GCA 124
NET OPERATING INCOME STATEMENT
FOR THE TWELVE MONTHS ENDING APRIL 30, 2020
(Unaudited)**

<u>Line No.</u>		
1	OPERATING REVENUES	\$4,190,285
	<u>OPERATING EXPENSES</u>	
2	Operation and maintenance expenses	2,995,811
3	Depreciation expense	426,935
4	Taxes other than income	216,837
5	Income taxes	<u>140,300</u>
6	Total Operating Expenses	<u>3,779,883</u>
7	Net Operating Income	<u><u>\$410,402</u></u>

PUBLIC'S EXHIBIT NO. 2
CAUSE NO. 37369 GCA 124
SCHEDULE 3

BOONVILLE NATURAL GAS CORPORATION
CAUSE NO. 37369 GCA 124
CALCULATION OF EXCESS EARNINGS BANK

Line No.	Month	Year	GCA No.	Net Oper. Income	Authorized	Differential
1	April	2020	124	\$410,402	\$460,604	(\$50,202)
2	October	2019	123	261,359	377,422	(116,063)
3	April	2019	122	510,804	377,422	133,382
4	October	2018	121	889,863	377,422	512,441
5	April	2018	120	838,352	377,422	460,930
6	October	2017	119	397,748	377,422	20,326
7	April	2017	118	351,419	377,422	(26,003)
8	October	2016	117	128,929	377,422	(248,493)
9	April	2016	116	108,058	377,422	(269,364)
10	October	2015	115	66,378	377,422	(311,044)
11	Total			<u>\$3,963,311</u>		<u>\$105,909</u>

PUBLIC'S EXHIBIT NO. 2
CAUSE NO. 37369 GCA 124
SCHEDULE 4

BOONVILLE NATURAL GAS CORPORATION
CAUSE NO. 37369 GCA 124
CALCULATION OF TOTAL GAS COST VARIANCE

Line
No.

1	Net Operating Income (Loss) For the Twelve Months Ending April 30, 2020	\$410,402
2	Net Operating Income Granted in Cause No. 45215	<u>460,604</u>
3	Excessive Earnings (Deficit)	(\$50,202)
4	Cumulative Excess (Deficit) Earnings GCA 123	<u>156,111</u>
5	Cumulative Excess (Deficit) Earnings GCA 124	<u>\$105,909</u>
6	Excess Earnings Returned This Application	\$0
7	Add:	
8	Variance From Cause No. 37369 GCA 124	<u>(42,269)</u>
9	Total Gas Cost Variance	<u><u>(42,269)</u></u>
10	One-Sixth of Total	<u><u>(\$7,045)</u></u>

OFFICIAL
EXHIBITS

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PUBLIC'S

EXHIBIT NO. 3

DATE 10-9-20

REPORTER LR

PUBLIC'S EXHIBIT NO. 3
GCA 124 STATISTICAL CALCULATIONS

CAUSE NO. 37369 GCA 124
BOONVILLE NATURAL GAS CORPORATION

GENERAL INFORMATION:

Petition Filed: August 31, 2020
Update Filed: Not Applicable
Hearing Date: October 9, 2020
Estimation Months: November 2020 through April 2021
Reconciliation Months: November 2019 through April 2020
Pipeline Transporters: Texas Gas Transmission

ESTIMATION INFORMATION:

	<u>Volumes in Dth</u>	<u>Commodity Cost per Dth</u>	<u>Percent of Total</u>
<u>November-20</u>			
Fixed Purchases	40,000	\$2.4338	80.0%
Storage Gas - Withdrawals	10,000	\$2.7910	20.0%
Spot Gas Purchases	0	\$0.0000	0.0%
Total Purchases and Withdrawals	50,000	\$2.5052	100.0%
Storage Gas - Injections	0	\$0.0000	
Net Gas Available	50,000	\$2.5052	
 <u>December-20</u>			
Fixed Purchases	40,000	\$2.4338	54.8%
Storage Gas - Withdrawals	33,000	\$2.7910	45.2%
Spot Gas Purchases	0	\$0.0000	0.0%
Total Purchases and Withdrawals	73,000	\$2.5953	100.0%
Storage Gas - Injections	0	\$0.0000	
Net Gas Available	73,000	\$2.5953	
 <u>January-21</u>			
Fixed Purchases	60,000	\$2.4192	69.8%
Storage Gas - Withdrawals	26,000	\$2.7910	30.2%
Spot Gas Purchases	0	\$0.0000	0.0%
Total Purchases and Withdrawals	86,000	\$2.5316	100.0%
Storage Gas - Injections	0	\$0.0000	
Net Gas Available	86,000	\$2.5316	
 <u>February-21</u>			
Fixed Purchases	60,000	\$2.4192	98.4%
Storage Gas - Withdrawals	1,000	\$2.7910	1.6%
Spot Gas Purchases	0	\$0.0000	0.0%
Total Purchases and Withdrawals	61,000	\$2.4253	100.0%
Storage Gas - Injections	0	\$0.0000	
Net Gas Available	61,000	\$2.4253	

ESTIMATION INFORMATION (CONTINUED):

March-21

Fixed Purchases	20,000	\$2.5700	40.0%
Storage Gas - Withdrawals	30,000	\$2.7910	60.0%
Spot Gas Purchases	0	\$0.0000	0.0%
Total Purchases and Withdrawals	<u>50,000</u>	<u>\$2.7026</u>	<u>100.0%</u>
Storage Gas - Injections	0	\$0.0000	
Net Gas Available	<u>50,000</u>	<u>\$2.7026</u>	

April-21

Fixed Purchases	10,000	\$2.5700	37.0%
Storage Gas - Withdrawals	17,000	\$2.7910	63.0%
Spot Gas Purchases	0	\$0.0000	0.0%
Total Purchases and Withdrawals	<u>27,000</u>	<u>\$2.7091</u>	<u>100.0%</u>
Storage Gas - Injections	0	\$0.0000	
Net Gas Available	<u>27,000</u>	<u>\$2.7091</u>	

Semi-Annual Total

Fixed Purchases	230,000	\$2.4439	66.3%
Storage Gas - Withdrawals	117,000	\$2.7910	33.7%
Spot Gas Purchases	0	\$0.0000	0.0%
Total Purchases and Withdrawals	<u>347,000</u>	<u>\$2.5610</u>	<u>100.0%</u>
Storage Gas - Injections	0	\$0.0000	
Net Gas Available	<u>347,000</u>	<u>\$2.5610</u>	

Estimated Semi-Annual Sales (Dth):	347,000
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BILL COMPARISONS
PROPOSED VS. CURRENTLY APPROVED GCA FACTORS

November-20

Petitioner's Requested GCA Factor (\$/Dth)	\$3.1701
Current Commission Approved GCA Factor (GCA 123 - August 2020)	3.5866
Increase (Decrease)	<u><u>(\$0.4165)</u></u>

Consumption Dth	Bill at Proposed Factor	Bill at Current Factor	Increase (Decrease)	Percent Change
5	\$52.44	\$54.52	(\$2.08)	-3.81%
10	\$90.89	\$95.06	(\$4.17)	-4.39%
15	\$125.67	\$131.92	(\$6.25)	-4.74%
20	\$160.44	\$168.77	(\$8.33)	-4.93%
25	\$195.22	\$205.64	(\$10.42)	-5.07%

December-20

Petitioner's Requested GCA Factor (\$/Dth)	\$3.3066
Current Commission Approved GCA Factor (GCA 123 - August 2020)	3.5866
Increase (Decrease)	<u><u>(\$0.2800)</u></u>

Consumption Dth	Bill at Proposed Factor	Bill at Current Factor	Increase (Decrease)	Percent Change
5	\$53.12	\$54.52	(\$1.40)	-2.57%
10	\$92.26	\$95.06	(\$2.80)	-2.95%
15	\$127.72	\$131.92	(\$4.20)	-3.18%
20	\$163.17	\$168.77	(\$5.60)	-3.32%
25	\$198.64	\$205.64	(\$7.00)	-3.40%

January-21

Petitioner's Requested GCA Factor (\$/Dth)	\$3.2568
Current Commission Approved GCA Factor (GCA 123 - August 2020)	3.5866
Increase (Decrease)	<u><u>(\$0.3298)</u></u>

Consumption Dth	Bill at Proposed Factor	Bill at Current Factor	Increase (Decrease)	Percent Change
5	\$52.87	\$54.52	(\$1.65)	-3.03%
10	\$91.76	\$95.06	(\$3.30)	-3.47%
15	\$126.97	\$131.92	(\$4.95)	-3.75%
20	\$162.18	\$168.77	(\$6.59)	-3.90%
25	\$197.39	\$205.64	(\$8.25)	-4.01%

BILL COMPARISONS
PROPOSED VS. CURRENTLY APPROVED GCA FACTORS

February-21

Petitioner's Requested GCA Factor (\$/Dth)	\$3.1148
Current Commission Approved GCA Factor (GCA 123 - August 2020)	3.5866
Increase (Decrease)	<u>(\$0.4718)</u>

Consumption Dth	Bill at Proposed Factor	Bill at Current Factor	Increase (Decrease)	Percent Change
5	\$52.16	\$54.52	(\$2.36)	-4.33%
10	\$90.34	\$95.06	(\$4.72)	-4.97%
15	\$124.84	\$131.92	(\$7.08)	-5.37%
20	\$159.34	\$168.77	(\$9.43)	-5.59%
25	\$193.84	\$205.64	(\$11.80)	-5.74%

March-21

Petitioner's Requested GCA Factor (\$/Dth)	\$3.3705
Current Commission Approved GCA Factor (GCA 123 - August 2020)	3.5866
Increase (Decrease)	<u>(\$0.2161)</u>

Consumption Dth	Bill at Proposed Factor	Bill at Current Factor	Increase (Decrease)	Percent Change
5	\$53.44	\$54.52	(\$1.08)	-1.98%
10	\$92.90	\$95.06	(\$2.16)	-2.27%
15	\$128.68	\$131.92	(\$3.24)	-2.46%
20	\$164.45	\$168.77	(\$4.32)	-2.56%
25	\$200.23	\$205.64	(\$5.41)	-2.63%

April-21

Petitioner's Requested GCA Factor (\$/Dth)	\$3.2553
Current Commission Approved GCA Factor (GCA 123 - August 2020)	3.5866
Increase (Decrease)	<u>(\$0.3313)</u>

Consumption Dth	Bill at Proposed Factor	Bill at Current Factor	Increase (Decrease)	Percent Change
5	\$52.87	\$54.52	(\$1.65)	-3.03%
10	\$91.74	\$95.06	(\$3.32)	-3.49%
15	\$126.95	\$131.92	(\$4.97)	-3.77%
20	\$162.15	\$168.77	(\$6.62)	-3.92%
25	\$197.35	\$205.64	(\$8.29)	-4.03%

BILL COMPARISONS
PROPOSED VS. PRIOR YEAR APPROVED GCA FACTORS

November-20

Petitioner's Requested GCA Factor (\$/Dth)	\$3.1701
Prior Year Commission Approved GCA Factor (GCA 122 - November 2019)	3.6567
Increase (Decrease)	<u>(\$0.4866)</u>

Consumption Dth	Bill at Proposed Factor	Bill at Prior Year Factor	Increase (Decrease)	Percent Change
5	\$52.44	\$54.87	(\$2.43)	-4.43%
10	\$90.89	\$95.76	(\$4.87)	-5.08%
15	\$125.67	\$132.97	(\$7.30)	-5.49%
20	\$160.44	\$170.17	(\$9.73)	-5.72%
25	\$195.22	\$207.39	(\$12.17)	-5.87%

December-20

Petitioner's Requested GCA Factor (\$/Dth)	\$3.3066
Prior Year Commission Approved GCA Factor (GCA 122 - December 2019)	3.5957
Increase (Decrease)	<u>(\$0.2891)</u>

Consumption Dth	Bill at Proposed Factor	Bill at Prior Year Factor	Increase (Decrease)	Percent Change
5	\$53.12	\$54.57	(\$1.45)	-2.66%
10	\$92.26	\$95.15	(\$2.89)	-3.04%
15	\$127.72	\$132.06	(\$4.34)	-3.29%
20	\$163.17	\$168.95	(\$5.78)	-3.42%
25	\$198.64	\$205.86	(\$7.22)	-3.51%

January-21

Petitioner's Requested GCA Factor (\$/Dth)	\$3.2568
Prior Year Commission Approved GCA Factor (GCA 122 - January 2020)	3.4111
Increase (Decrease)	<u>(\$0.1543)</u>

Consumption Dth	Bill at Proposed Factor	Bill at Prior Year Factor	Increase (Decrease)	Percent Change
5	\$52.87	\$53.65	(\$0.78)	-1.45%
10	\$91.76	\$93.30	(\$1.54)	-1.65%
15	\$126.97	\$129.29	(\$2.32)	-1.79%
20	\$162.18	\$165.26	(\$3.08)	-1.86%
25	\$197.39	\$201.25	(\$3.86)	-1.92%

BILL COMPARISONS
PROPOSED VS. PRIOR YEAR APPROVED GCA FACTORS

February-21

Petitioner's Requested GCA Factor (\$/Dth)	\$3.1148
Prior Year Commission Approved GCA Factor (GCA 122 - February 2020)	3.5317
Increase (Decrease)	<u>(\$0.4169)</u>

Consumption Dth	Bill at Proposed Factor	Bill at Prior Year Factor	Increase (Decrease)	Percent Change
5	\$52.16	\$54.25	(\$2.09)	-3.85%
10	\$90.34	\$94.51	(\$4.17)	-4.41%
15	\$124.84	\$131.10	(\$6.26)	-4.77%
20	\$159.34	\$167.67	(\$8.33)	-4.97%
25	\$193.84	\$204.26	(\$10.42)	-5.10%

March-21

Petitioner's Requested GCA Factor (\$/Dth)	\$3.3705
Prior Year Commission Approved GCA Factor (GCA 122 - March 2020)	3.5304
Increase (Decrease)	<u>(\$0.1599)</u>

Consumption Dth	Bill at Proposed Factor	Bill at Prior Year Factor	Increase (Decrease)	Percent Change
5	\$53.44	\$54.24	(\$0.80)	-1.47%
10	\$92.90	\$94.49	(\$1.59)	-1.68%
15	\$128.68	\$131.08	(\$2.40)	-1.83%
20	\$164.45	\$167.65	(\$3.20)	-1.91%
25	\$200.23	\$204.23	(\$4.00)	-1.96%

April-21

Petitioner's Requested GCA Factor (\$/Dth)	\$3.2553
Prior Year Commission Approved GCA Factor (GCA 122 - April 2020)	3.3799
Increase (Decrease)	<u>(\$0.1246)</u>

Consumption Dth	Bill at Proposed Factor	Bill at Prior Year Factor	Increase (Decrease)	Percent Change
5	\$52.87	\$53.49	(\$0.62)	-1.16%
10	\$91.74	\$92.99	(\$1.25)	-1.34%
15	\$126.95	\$128.82	(\$1.87)	-1.45%
20	\$162.15	\$164.64	(\$2.49)	-1.51%
25	\$197.35	\$200.47	(\$3.12)	-1.56%

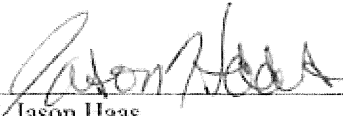
ANALYSIS OF PETITIONER'S SCHEDULE 6 VARIANCE CALCULATIONS

GCA	118	118	118	118	119	119	119	119	119	119	120	120
Month	Jan-17	Feb-17	Mar-17	Apr-17	May-17	Jun-17	Jul-17	Aug-17	Sep-17	Oct-17	Nov-17	Dec-17
Actual Gas Cost	279,687	208,822	196,961	68,350	52,038	35,141	27,843	33,892	41,593	52,535	157,657	265,061
Variance	(141)	(7,082)	6,567	(841)	(673)	(1,853)	(478)	304	(664)	99	11,666	5,390
Monthly % Variance	-0.05%	-3.39%	3.33%	-1.23%	-1.29%	-5.27%	-1.72%	0.90%	-1.60%	0.19%	7.40%	2.03%
12 Mo. Avg.	3.13%	3.36%	3.43%	1.56%	1.46%	1.13%	1.08%	0.94%	0.74%	0.55%	0.40%	0.87%
GCA	120	120	120	120	121	121	121	121	121	121	122	122
Month	Jan-18	Feb-18	Mar-18	Apr-18	May-18	Jun-18	Jul-18	Aug-18	Sep-18	Oct-18	Nov-18	Dec-18
Actual Gas Cost	462,392	267,606	255,007	177,471	47,762	36,365	27,739	37,356	37,579	60,645	230,991	256,144
Variance	(32,370)	(9,392)	4,018	28,017	1,054	728	(7,887)	2,485	1,161	6,713	9,970	(12,796)
Monthly % Variance	-7.00%	-3.51%	1.58%	15.79%	2.21%	2.00%	-28.43%	6.65%	3.09%	11.07%	4.32%	-5.00%
12 Mo. Avg.	-1.24%	-1.34%	-1.44%	0.22%	0.32%	0.46%	0.05%	0.17%	0.27%	0.63%	0.52%	-0.44%
GCA	122	122	122	122	123	123	123	123	123	123	124	124
Month	Jan-19	Feb-19	Mar-19	Apr-19	May-19	Jun-19	Jul-19	Aug-19	Sep-19	Oct-19	Nov-19	Dec-19
Actual Gas Cost	298,270	299,486	257,439	103,420	52,809	35,023	35,163	35,497	33,685	50,206	175,152	227,726
Variance	8,322	(5,965)	(7,078)	1,711	1,454	895	1,093	1,097	(281)	1,055	(14,121)	(17,394)
Monthly % Variance	2.79%	-1.99%	-2.75%	1.65%	2.75%	2.56%	3.11%	3.09%	-0.83%	2.10%	-8.06%	-7.64%
12 Mo. Avg.	1.87%	2.03%	1.40%	-0.09%	-0.07%	-0.06%	0.47%	0.39%	0.30%	-0.03%	-1.51%	-1.82%
GCA	124	124	124	124	125	125	125	125	125	125	126	126
Month	Jan-20	Feb-20	Mar-20	Apr-20	May-20	Jun-20	Jul-20	Aug-20	Sep-20	Oct-20	Nov-20	Dec-20
Actual Gas Cost	272,225	235,065	178,622	85,633								
Variance	(8,463)	(12,970)	(116)	(304)								
Monthly % Variance	-3.11%	-5.52%	-0.06%	-0.36%								
12 Mo. Avg.	-2.92%	-3.50%	-3.21%	-3.39%								

CERTIFICATE OF SERVICE

This is to certify that a copy of the foregoing *OUCC'S TESTIMONY OF YI GAO* has been served upon the following counsel of record in the captioned proceeding by electronic service on September 29, 2020.

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