

Line No.	Description	Base year Therms	Weather Adjusted Test Year Therms	Therms Adjustment	Rate	Dollars
	(a)	(b)	(c)	(d)	(e)	(f)
1	2023 Actual Heating Degree Days	7,665				
2	Normal Heating Degree Days	7,675				
3						
4	Rate 81					
5	Block 1	10,149,348	10,157,860	8,512	\$0.37880	\$3,224
6	Block 2	21,644,922	21,672,630	27,708	\$0.17000	\$4,710
7	Ad Valorem	31,794,270	31,830,490	36,220	\$0.00436	\$158
8	Gas Commodity	31,794,270	31,830,490	36,220	\$0.66057	\$23,926
9	Gas Demand	31,794,270	31,830,490	36,220	\$0.12345	\$4,471
10						
11	Rate 82					
12	Block 1	10,412,463	10,422,874	10,411	\$0.17280	\$1,799
13	Block 2	7,055,491	7,063,568	8,077	\$0.11000	\$888
14	Block 3	1,759,216	1,760,948	1,732	\$0.08650	\$150
15	Ad Valorem	19,227,170	19,247,390	20,220	\$0.00277	\$56
16	Gas Commodity	19,227,170	19,247,390	20,220	\$0.65755	\$13,296
17	Gas Demand	19,227,170	19,247,390	20,220	\$0.12431	\$2,514
18						
19	Rate 84A					
20	Rate 84A Delivery	4,079,423	4,083,232	3,809	\$0.06620	\$252
21	Ad Valorem	4,079,423	4,083,232	3,809	\$0.00179	\$7
22	Gas Commodity	4,079,423	4,083,232	3,809	\$0.47035	\$1,792
23	Released Capacity	4,079,423	4,083,232	3,809	\$0.01700	\$65
24						
25	Rate 84B					
26	Rate 84B Delivery	754,776	755,230	454	\$0.03350	\$15
27	Ad Valorem	754,776	755,230	454	\$0.00117	\$1
28	Gas Commodity	754,776	755,230	454	\$0.39059	\$177
29	Released Capacity	754,776	755,230	454	\$0.01700	\$8
30						
31	Rate 85A					
32	Rate 84B Delivery	714,880	715,312	432	\$0.06620	\$29
33	Ad Valorem	714,880	715,312	432	\$0.00179	\$1
34	Gas Commodity	714,880	715,312	432	\$0.27177	\$117
35	Released Capacity	714,880	715,312	432	\$0.01700	\$7
36						
37	Rate 85B					
38	Rate 85B	574,854	573,988	-866	\$0.03350	-\$29
39	Ad Valorem	574,854	573,988	-866	\$0.00117	-\$1
40	Gas Commodity	574,854	573,988	-866	\$0.27177	-\$235
41	Released Capacity	574,854	573,988	-866	\$0.01700	-\$15
42						

Sources

Line 5, columns b & c: Schedule O-1, page 1, line 11, 22, column c
 Line 6, columns b & c: Schedule O-1, page 1, line 11, 22, column f
 Line 12, columns b & c: Schedule O-1 page 2, line 11, 22, column c
 Line 13, columns b & c: Schedule O-1 page 2, line 11, 22 column d
 Line 14, columns b & c: Schedule O-1 page 2, line 11, 22, column e
 Line 20, columns b & c: Schedule O-1 page 3, line 11, 21, column c
 Line 26, columns b & c: Schedule O-1 page 4, line 11, 21, column c
 Line 32, columns b & c: Schedule O-1 page 5, line 11, 22, column c
 Line 38, columns b & c: Schedule O-1 page 6, line 11, 21, column c

Line No.	Description	Base year Therms	Weather Adjusted Test Year Therms	Therms Adjustment	Rate	Dollars
	(a)	(b)	(c)	(d)	(e)	(f)
1	Rate 86A					
2	Rate 86A	3,553,860	3,557,550	3,690	\$0.06620	\$244
3	Ad Valorem	3,553,860	3,557,550	3,690	\$0.00179	\$7
4	Gas Commodity	3,553,860	3,557,550	3,690	\$0.44508	\$1,642
5	Released Capacity	3,553,860	3,557,550	3,690	\$0.01700	\$63
6						
7	Rate 86B					
8	Rate 86B	2,784,321	2,787,416	3,095	\$0.03350	\$104
9	Ad Valorem	2,784,321	2,787,416	3,095	\$0.00117	\$4
10	Gas Commodity	2,784,321	2,787,416	3,095	\$0.36807	\$1,139
11	Released Capacity	2,784,321	2,787,416	3,095	\$0.01700	\$53
12						
13	Total Delivery Adjustment					\$11,387
14	Total Gas Cost Adjustment					\$49,020
15	Total Ad Valorem Adjustment					\$231
16						
17	Total Retail Weather Revenue Adj					<u>\$60,638</u>
18						
19						
20	Transport Weather Normalization					
21	Rate 87A					
22	Rate 87A	2,605,633	2,607,618	1,985	\$0.06620	\$131
23	Ad Valorem	2,605,633	2,607,618	1,985	\$0.00179	\$4
24						
25	Total Transport Weather Revenue Adj					<u>\$135</u>
26						

Sources

Line 2, columns b & c: Schedule O-1, page 7 line 11, 21, column c
Line 8, columns b & c: Schedule O-1, page 8 line 11, 21, column c
Line 22, columns b & c: Schedule O-1, page 9 line 11, 21, column c

Line No.	Description	Base year Revenue	Test Year Revenue	Adjustment
	(a)	(b)	(c)	(d)
1	<u>Retail Book to Bill Adjustment</u>			
2	Customer Charges	\$5,325,277	\$5,321,150	-4,127
3	Delivery Charges	\$10,974,668	\$10,953,612	-21,056
4	Ad Valorem Tax Charges	\$211,669	\$211,900	231
5	Gas Cost Charges	\$45,995,764	\$46,044,767	49,003
6				
7		\$62,507,377	\$62,531,429	24,052
8	Less Rates 81 - 86 Weather Adj			-60,638
9	Retail Book to Bill Adjustment			<u>-36,586</u>
10				
11				
12				
13	<u>Transport Book to Bill Adjustment</u>			
14	Transport Customer Charges	\$481,951	\$525,345	43,394
15	Transport Delivery Charges	\$4,799,433	\$4,763,016	-36,416
16	Transport Ad Valorem	\$364,976	\$365,082	\$106
17				
18		\$5,646,359	\$5,653,443	\$7,084
19	Less Contract Renewal Revenue Changes			-\$32,366
20	Plus New Customer Revenue			\$40,549
21	Less Rate 87A Weather Adj			<u>135</u>
22	Total Adjustments to Transport			<u>8,318</u>
23				
24	Transport Book to Bill Adjustment			<u>-1,234</u>
25				
26	Total Book to Bill Adjustment			<u>-37,820</u>
27				

Sources

Line 2, columns b & c: Schedule O, page 1 line 11, columns e & h
Line 3, columns b & c: Schedule O, page 1 line 25, columns e & h
Line 4, columns b & c: Schedule O, page 1 line 34, columns e & h
Line 5, columns b & c: Schedule O, page 2 line 11, columns e & h
Line 14, columns b & c: Schedule O, page 2 line 24, columns e & h
Line 15, columns b & c: Schedule O, page 2 line 32, columns e & h
Line 16, columns b & c: Schedule O, page 3 line 6, columns e & h
Line 19, columns d: sum of Exhibit JJD-1, Sch 2.1a page 3 line 39 column h, page 4, line 39, column h, page 5, line 39, column h, page 10, line 39, column h
less the sum of Exhibit JJD-1, Sch 2.1a page 3 line 39 column e, page 4, line 39, column e, page 5, line 39, column e, page 10, line 39, column e
Line 20, columns d: Exhibit JJD-1, Sch 2.1a page 13 line 40 column h minus page 13, line 40, column e

Line No.	Description	Base year Revenues	Test Year Revenue	Adjustment
	(a)	(b)	(c)	(d)
1				
2	Remove Management Fee Income			
3	Contract With Deviation Management Fee Income			<u><u>-\$89,045</u></u>
4				
5				
6				

Line No.	Description	Settlement Allocation	Allocation %	Therms	Rate		
	(a)	(b)	(c)	(d)	(e)		
1							
2	Reduce Manufactured Gas Plant Recovery Revenue						
3							
4	<u>MGP Rate Allocation - NG11-003</u>						
5	Rate Code 81 - Residential	\$1,165,520	66.99%	27,295,295	\$0.0427		
6	Rate Code 82 - Small Commercial	\$287,325	16.51%	14,113,626	\$0.0204		
7	Large Commercial Option A	\$133,700	7.68%	11,596,751	\$0.0115		
8	Large Commercial Option B	\$153,342	8.81%	40,454,883	\$0.0038		
9							
10		<u>\$1,739,887</u>		<u>93,460,555</u>			
11							
12							
13	<u>MGP Rate Allocation - 2023 Test Year</u>						
14	Rate Code 81 - Residential	\$237,808	66.99%	31,830,490	\$0.0075		
15	Rate Code 82 - Small Commercial	\$58,625	16.51%	19,247,390	\$0.0030		
16	Large Commercial Option A	\$27,280	7.68%	10,963,712	\$0.0025		
17	Large Commercial Option B	\$31,287	8.81%	78,916,105	\$0.0004		
18							
19		<u>\$355,000</u>		<u>140,957,697</u>			
20							
21	<u>Historical Annual Cost</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>Average</u>
22	2019 - 2023 5 year average cost	\$700,466	\$483,433	\$316,230	\$344,737	\$387,390	\$446,451
23							
24	<u>Forecast Annual Cost</u>	<u>2025</u>	<u>2026</u>	<u>2027</u>	<u>2028</u>	<u>2029</u>	<u>Average</u>
25	2025 - 2029 Forecast	\$726,000	\$347,000	\$235,000	\$251,000	\$216,000	\$355,000
26							
27		NG11-003	Base Year	Test Year			
28	<u>Annual Volumes</u>	<u>Therms</u>	<u>Therms</u>	<u>Therms</u>			
29	Rate Code 81 - Residential	27,295,295	31,794,270	31,830,490			
30	Rate Code 82 - Small Commercial	14,113,626	19,227,170	19,247,390			
31	Rate Code 84 - Lg. Firm (Option A)	3,381,269	4,079,423	4,083,232			
32	Rate Code 84 - Lg. Firm (Option B)	1,729,020	754,776	755,230			
33	Rate Code 85 - Lg. Inter. (Option A)	2,270,854	714,880	715,312			
34	Rate Code 85 - Lg. Inter. (Option B)	1,641,966	574,854	573,988			
35	Rate Code 86-Contract Sales(Opt A)	3,298,117	3,553,860	3,557,550			
36	Rate Code 86-Contract Sales(Opt B)	3,485,276	2,784,321	2,787,416			
37	Rate Code 87 - (Option A)	2,646,511	2,605,633	2,607,618			
38	Rate Code 87 - (Option B)	33,598,621	74,799,471	74,799,471			
39	Totals	<u>93,460,555</u>	<u>140,888,658</u>	<u>140,957,697</u>			
40							
41		Base Year	Base Year	Test Year	Test Year	Reduction	
42	<u>Rate Case Normalized Recovery</u>	<u>Therms</u>	<u>Revenue</u>	<u>Therms</u>	<u>Revenue</u>	<u>to Revenue</u>	
43	Rate Code 81 - Residential	31,794,270	\$1,357,628	31,830,490	\$237,808	\$1,119,820	
44	Rate Code 82 - Small Commercial	19,227,170	\$391,426	19,247,390	\$58,625	\$332,802	
45	Rate Code 84 - Lg. Firm (Option A)	4,079,423	\$47,032	4,083,232	\$10,160	\$36,872	
46	Rate Code 84 - Lg. Firm (Option B)	754,776	\$2,861	755,230	\$299	\$2,562	
47	Rate Code 85 - Lg. Inter. (Option A)	714,880	\$8,242	715,312	\$1,780	\$6,462	
48	Rate Code 85 - Lg. Inter. (Option B)	574,854	\$2,179	573,988	\$228	\$1,951	
49	Rate Code 86-Contract Sales(Opt A)	3,553,860	\$40,973	3,557,550	\$8,852	\$32,121	
50	Rate Code 86-Contract Sales(Opt B)	2,784,321	\$10,554	2,787,416	\$1,105	\$9,449	
51	Rate Code 87 - (Option A)	2,605,633	\$30,041	2,607,618	\$6,488	\$23,552	
52	Rate Code 87 - (Option B)	74,799,471	\$283,523	74,799,471	\$29,655	\$253,868	
53	Totals	<u>140,888,658</u>	<u>\$2,174,459</u>	<u>140,957,697</u>	<u>\$355,000</u>	<u>\$1,819,459</u>	