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October 1, 2014

Betty McCauley Public Utilities Commission of Ohio Docketing – 11th Floor 180 East Broad Street Columbus, OH 43215

Re: Case No. 14-206-GA-GCR

Dear Ms. McCauley:

Brainard Gas Corporation ("Brainard") herein submits the following:

1. Brainard's GCR calculation rates to be effective for billing purposes on October 1, 2014.

Thank you for your attention to this matter.

Sincerely yours,

Zachary D. Kravitz

ZDK:kk Enclosures

| GAS COST RECOVERY RATE CALCULATION | | |
|---|---|------|
| DETAILS FOR THE EGC RATE IN EFFECT AS OF OCTOBER 1, 2014 | | |
| EXPECTED GAS COST (EGC) | \$4.5880 | /MCF |
| SUPPLIER REFUND AND RECONCILIATION ADJUSTMENT (RA) | (0.1910) | |
| ACTUAL ADJUSTMENT (AA) | 0.9872 | /MCF |
| GAS COST RECOVERY RATE (GCR) = EGC + RA + AA | \$5,3843 | /MCF |
| GAS COST RECOVERY RATE EFFECTIVE DATES: 10/1/14-10/31/14 | 1,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,, | |
| | | |
| EXPECTED GAS COST SUMMARY CALCULATION | | |
| PARTICULARS | | |
| PRIMARY GAS SUPPLIERS EXPECTED GAS COST | \$ 219,344 | |
| UTILITY PRODUCTION EXPECTED GAS COST | 0 | |
| INCLUDABLE PROPANE EXPECTED GAS COST | 0 | |
| TOTAL ANNUAL EXPECTED GAS COST | \$219,344 | |
| TOTAL ANNUAL SALES | 47,808 | MCF |
| EXPECTED GAS COST (EGC) RATE | \$4.5880 | |
| SUPPLIER REFUND AND RECONCILIATION ADJUSTMENT SUMMARY CALCULATION | | |
| PARTICULARS | | |
| CURRENT QTRLY SUPPLIER REFUND & RECONCILIATION ADJUSTMENT | \$0.0000 | |
| PREVIOUS QTRLY REPORTED SUPPLIER REFUND & RECONCILIATION ADJUSTMENT | (\$0.1910) | |
| 2nd PREVIOUS QTRLY REPORTED SUPPLIER REFUND & RECONCILIATION ADJUSTMENT | \$0.0000 | |
| 3rd PREVIOUS QTRLY REPORTED SUPPLIER REFUND & RECONCILIATION ADJUSTMENT | \$0.0000 | |
| SUPPLIER REFUND & RECONCILIATION ADJUSTMENT (RA) | (\$0.1910) | /MCF |
| ACTUAL ADJUSTMENT SUMMARY CALCULATION | | |
| PARTICULARS | _ | |
| CURRENT QTRLY SUPPLIER REFUND & RECONCILIATION ADJUSTMENT | \$ 0.39560 | /MCF |
| PREVIOUS QTRLY REPORTED SUPPLIER REFUND & RECONCILIATION ADJUSTMENT | \$ 0.08061 | /MCF |
| 2nd PREVIOUS QTRLY REPORTED SUPPLIER REFUND & RECONCILIATION ADJUSTMENT | \$ 0.51340 | |
| 3rd PREVIOUS QTRLY REPORTED SUPPLIER REFUND & RECONCILIATION ADJUSTMENT | \$ (0.00240) | /MCF |
| ACTUAL ADJUSTMENT (AA) | \$ 0.98721 | /MCF |
| | | |
| THIS QUARTERLY REPORT FILED PURSUANT TO ORDER NO 14-0209-GA-GCR OF THE | | |
| PUBLIC UTILITIES COMMISSION OF OHIO, DATED JANUARY 16, 1980. | | |
| | | |
| Data Filadi 9/50/14 PV: Johns E. Sorn | | |
| Date Filed. | | |
| Jim Sprague, Chief Finaricial Officer | | |

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SCHEDULE I

PURCHASED GAS ADJUSTMENT BRAINARD GAS CORP. EXPECTED GAS COST RATE CALCULATION

DETAILS FOR THE EGC RATE IN EFFECT AS OF OCTOBER 1, 2014 VOLUME FOR THE TWELVE MONTH PERIOD ENDED AUGUST 31, 2014

| | VOLUME FOR THE TWELVE MONTH PERIOD ENDED AUGUST 31, 2014 EXPECTED GAS COST AMOUNT | | | | | | | | | |
|---|--|----------|---------------------|------------|----------------|-----------|-----------------|---|-----------------|---------|
| SUPPLIER NAME | RESE | RVATION | TION COMMODITY TRAI | | TRANSPORTATION | | PORTATION MISC. | | C. TOTAL | |
| PRIMARY GAS SUPPLIERS | | | | | | | | | | |
| GAS COST RECOVERY RATE EFFECTIVE DATES: OCTOBER 1 | , 2014 | | | | | | | | | |
| CONSTELLATION NEW ENERGY | \$ | - | \$ | 150,802.83 | \$ | - | \$ | - | 150 | ,802.8 |
| SEQUENT ENERGY MANAGEMENT | \$ | - | \$ | 31,887.55 | \$ | - | \$ | - | 31 | ,887.5 |
| GREAT PLAINS EXPLORATION | \$ | - | \$ | 11,361.76 | \$ | - | \$ | - | 11 | ,361.7 |
| COBRA PIPELINE | \$ | - | \$ | - | \$ | 22,567.00 | \$ | - | 22 | 2,567.0 |
| ОТР | \$ | - | \$ | - | \$ | 2,725.29 | \$ | - | 2 | 2,725.2 |
| TOTAL INTERSTATE PIPELINE SUPPLIERS | \$ | - | \$ | 194,052.14 | \$ | - | \$ | - | \$ 219 | ,344.4 |
| (B) SYNTHETIC (SCH I-A) | \$ | - | \$ | - | \$ | - | \$ | - | \$ | |
| (C) OTHER GAS COMPANIES (SCH I-B) | \$ | - | \$ | - | \$ | - | \$ | - | \$ | |
| (D) OHIO PRODUCERS (SCH I-B) | \$ | - | \$ | - | \$ | - | \$ | - | \$ | |
| (E) SELF HELP ARRANGEMENTS (SCH I-B) | \$ | - | \$ | - | \$ | - | \$ | - | \$ | |
| (F) SPECIAL PURCHASES (SCH I-B) TOTAL PRIMARY GAS SUPPLIERS | \$ \$ | | \$ \$ | : | \$ \$ | - | \$ \$ | | \$ \$ | |
| UTILITY PRODUCTION | | | | | | | | | | |
| TOTAL UTILITY PRODUCTION (ATTACH DETAILS |) | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| тот | AL EXPECTED | GAS COST | AMO | UNT | | | | | \$ 219 | 9,344.4 |

SCHEDULE II

PURCHASED GAS ADJUSTMENT BRAINARD GAS CORP. SUPPLIER REFUND AND RECONCILIATION ADJUSTMENT

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DETAILS FOR THE EGC RATE IN EFFECT AS OF OCTOBER 1, 2014 VOLUME FOR THE TWELVE MONTH PERIOD ENDED JUNE 30, 2014

| PARTICULARS PARTICULARS | UNIT | AMOUNT |
|--|------------|--------------------------|
| JURISDICTIONAL SALES:TWELVE MONTHS ENDED 6/30/14 TOTAL SALES:TWELVE MONTHS ENDED 6/30/14 GAS COST RECOVERY RATE EFFECTIVE DATES: OCTOBER 1, 2014 | MCF MCF | 46,130 46,130 100% |
| SUPPLIER REFUNDS RECEIVED DURING THREE MONTH PERIOD | | \$0 |
| | | |
| JURISDICTIONAL SHARE OF SUPPLIER REFUNDS RECEIVED | | \$0 |
| RECONCILIATION ADJUSTMENTS ORDERED DURING QUARTER | | \$0 |
| TOTAL JURISDICTIONAL REFUND & RECONCILIATION ADJ. | | \$0 |
| INTEREST FACTOR | | 1.0550 |
| REFUNDS & RECONCILIATION ADJ. INCLUDING INTEREST | | \$0 |
| JURISDICTIONAL SALES:TWELVE MONTHS ENDED 6/30/14 | MCF | 46,130 |
| CURRENT SUPPLIER REFUND & RECONCILIATION ADJ. | \$/MCF | \$0.0000 |
| DETAILS OF REFUNDS / ADJUSTMENT RECEIVED / ORDERED DURING THE THREE MONTH PERIOD ENDED 6/30/2014 PARTICULARS (SPECIFY) | | AMOUNT (\$) |
| TAKKIOS EIKO (G. EGILT) | | SEE SCHEDULE |
| SUPPLIER REFUNDS RECEIVED DURING QUARTER | | II-1 \$0 |
| TOTAL SUPPLIER REFUNDS | | \$0 |
| RECONCILIATION ADJUSTMENTS ORDERED DURING QUARTER Case No. 13-206-GA-GCR | | \$0 |
| | | \$0 |
| | | |

SCHEDULE III-A

PURCHASED GAS ADJUSTMENT BRAINARD GAS CORP. ACTUAL ADJUSTMENT

DETAILS FOR THE EGC RATE IN EFFECT AS OF OCTOBER 1, 2014 VOLUME FOR THE TWELVE MONTH PERIOD ENDED JUNE 30, 2014

| VOLUME FOR THE TWELVE MO | INTH PERIO | MONTH | MONTH | MONTH |
|---|------------|------------|----------|----------|
| PARTICULARS | UNIT | Apr-14 | May-14 | Jun-14 |
| | | | | |
| SUPPLY VOLUME PER BOOKS: | | 0.450 | 0.051 | 7.000 |
| GAS COST RECOVERY RATE EFFECTIVE DATES: OCT 1, 2014 | MCF | 2,453 | 3,954 | 7,322 |
| UTILITY PRODUCTION | MCF | 0 | | 0 |
| INCLUDABLE PROPANE | MCF | 0 | | 0 |
| OTHER VOLUMES - IMBALANCE GAS | MCF | | | |
| TOTAL SUPPLY VOLUMES | MCF | 2,453 | 3,954 | 7,322 |
| SUPPLY COST PER BOOKS: All inclusive | | | | |
| PRIMARY GAS SUPPLIES | \$ | 0 | 0 | 0 |
| UTILITY PRODUCTION | \$ | 13,945 | 21,251 | 36,554 |
| LIFO ADJUSTMENT | \$ | 0 | 0 | 0 |
| INTEREST ON LIFO ADJUSTMENT | \$ | 0 | 0 | 0 |
| OTHER VOLUMES - IMBALANCE GAS | \$ \$ | | | 0 |
| TOTAL SUPPLY COST | \$ | 13,945 | 21,251 | 36,554 |
| SALES VOLUMES. | | | | |
| SALES VOLUMES: | MCF | 6,579 | 3,280 | 5,313 |
| JURISDICTIONAL | MCF | 0,579 | 3,260 | 0,313 |
| NON-JURISDICTIONAL OTHER VOLUMES (SPECIFY) | MCF | 0 | 0 | 0 |
| TOTAL SALES VOLUME | MCF | 6,579 | 3,280 | 5,313 |
| TOTAL SALES VOLUME | MCF | 0,579 | 3,280 | 0,010 |
| UNIT BOOK COST OF GAS: | | | | |
| (SUPPLY \$/SALES MCF) | \$/MCF | \$2.1196 | \$6.4786 | \$6.8797 |
| LESS:EGC IN EFFECT FOR MONTH | \$/MCF | 4.3796 | 4.8949 | 4.5116 |
| DIFFERENCE | \$/MCF | (\$2.2600) | \$1.5837 | \$2.3681 |
| TIMES: JURISDICTIONAL SALES | MCF | 6,579 | 3,280 | 5,313 |
| MONTHLY COST DIFFERENCE | | (\$14,869) | \$5,195 | \$12,583 |
| BALANCE ADJUSTMENT SCHEDULE IV-A | | | Ī | \$15,342 |
| DARAGE ABOUT MENT OUTED OLE IV A | | | | 7.0,012 |
| COST DIFFERENCE FOR THE THREE MONTH PERIOD | | | 1.31.190 | \$18,251 |
| JURISDICTIONAL SALES:TWELVE MONTHS ENDED 6/30/14 | | | | 46,130 |
| CURRENT QUARTER ACTUAL ADJUSTM | IENT | | | \$0.3956 |

SCHEDULE IV-A

PURCHASED GAS ADJUSTMENT BRAINARD GAS CORP. BALANCE ADJUSTMENT

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DETAILS FOR THE EGC RATE IN EFFECT AS OF OCTOBER 1, 2014 VOLUME FOR THE TWELVE MONTH PERIOD ENDED JUNE 30, 2014

| PARTICULARS | AMOUNT |
|---|------------------------|
| COST DIFFERENCE BETWEEN BOOK AND EFFECTIVE EGC AS USED TO COMPUTE AA OF THE GCR IN EFFECT FOUR QUARTERS PRIOR TO THE CURRENTLY EFFECTIVE GCR LESS: THE DOLLAR AMOUNT RESULTING FROM THE AA OF: (0.9115) /MCF AS USED TO COMPUTE THE GCR IN EFFECT FOUR QUARTERS PRIOR TO THE CURRENTLY | (\$26,705) |
| EFFECTIVE GCR TIMES THE JURISDICTIONAL SALES OF PERIOD BETWEEN THE EFFECTIVE DATE OF THE CURRENT GCR RATE AND THE EFFECTIVE DATE OF THE GCR RATE IN EFFECT APPROXIMATELY ONE YEAR PRIOR TO THE CURRENT RATE. BALANCE ADJUSTMENT FOR THE AA | (\$42,047) \$15,342 |
| DOLLAR AMOUNT OF SUPPLIER REFUNDS AND COMMISSION ORDERED RECONCILIATION ADJUSTMENTS AS USED TO COMPUTE THE RA OF THE GCR IN EFFECT FOUR QUARTERS PRIOR TO THE CURRENTLY EFFECTIVE GCR. LESS: DOLLAR AMOUNT RESULTING FROM UNIT RATE FOR SUPPLIER REFUNDS AND RECONCILIATION ADJUSTMENTS OF 0.0000 /MCF AS USED TO COMPUTE THE RA OF THE GCR IN EFFECT FOUR QUARTERS PRIOR TO THE CURRENTLY EFFECTIVE GCR TIMES THE JURISDICTIONAL SALES OF 46,130 MCF FOR THE PERIOD THE EFFECTIVE DATE OF THE CURRENT GCR RATE AND THE EFFECTIVE DATE OF | \$0 |
| GCR RATE IN EFFECT APPROXIMATELY ONE YEAR PRIOR TO THE CURRENT RATE. BALANCE ADJUSTMENT FOR THE RA | \$0 \$0 |
| DOLLAR AMOUNT OF BALANCE ADJUSTMENT AS USED TO COMPUTE THE BA OF THE THE GCR IN EFFECT ONE QUARTER PRIOR TO THE CURRENTLY EFFECTIVE GCR. 50TH QTR LESS: DOLLAR AMOUNT RESULTING FROM THE BA OF \$ 0.00/MCF AS USED TO COMPUTE THE GCR IN EFFECT ONE QUARTER PRIOR TO THE CURRENTLY EFFECTIVE GCR TIMES THE JURISDICTIONAL SALES OF THE PERIOD BETWEEN THE EFFECTIVE DATE OF THE CURRENT GCR RATE AND THE EFFECTIVE DATE OF THE GCR RATE IN EFFECT IMMEDIATELY PRIOR TO THE CURRENT RATE. | \$0 \$0 |
| TOTAL BALANCE ADJUSTMENT AMOUNT | \$15,342 |

This foregoing document was electronically filed with the Public Utilities

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in

Case No(s). 14-0206-GA-GCR

Summary: Report of GCR Calculation Rates Effective October 1, 2014 electronically filed by Mark Yurick on behalf of Brainard Gas Corporation