

**Appendix A**  
**Gas Cost Adjustment**

April 2026  
Cause No. 37913 - GCA 152

Gas Cost Adjustment Factor:

The Rate Adjustment for the following Rate shall be on the basis of a Rate Tracking Factor, or GCA, occasioned solely by changes in the cost of purchased gas in accordance with the Order of the Indiana Utility Regulatory Commission in Cause No. 37091.

| <u>Month</u> | <u>Rate Class</u>     | <u>Applicable GCA Factor</u> |
|--------------|-----------------------|------------------------------|
| April 2026   | Rates RS, GS, B and C | \$5.3718 /Dth                |

FOUNTAIN TOWN GAS CO., INC.

Cause No. 37913 - GCA 152

Impact of Monthly Update on Typical Residential Heating Customer

April 2026

Comparison to IURC Order Approving Quarterly GCA

| Dth                | Per Monthly Update | Per Order | \$ Difference | % Difference |
|--------------------|--------------------|-----------|---------------|--------------|
| 5                  | \$61.93            | \$65.21   | (\$3.28)      | -5.03%       |
| 10                 | \$110.19           | \$116.75  | (\$6.56)      | -5.62%       |
| 15                 | \$154.96           | \$164.80  | (\$9.84)      | -5.97%       |
| 20                 | \$199.73           | \$212.85  | (\$13.12)     | -6.16%       |
| 25                 | \$244.49           | \$260.89  | (\$16.40)     | -6.29%       |
| GCA Factor per Dth | \$5.3718           | \$6.0281  |               |              |

Comparison to Current Rates in Effect  
(March 2026)

|                    |          |          |         |       |
|--------------------|----------|----------|---------|-------|
| 5                  | \$61.93  | \$58.31  | \$3.62  | 6.21% |
| 10                 | \$110.19 | \$102.96 | \$7.23  | 7.02% |
| 15                 | \$154.96 | \$144.11 | \$10.85 | 7.53% |
| 20                 | \$199.73 | \$185.27 | \$14.46 | 7.80% |
| 25                 | \$244.49 | \$226.41 | \$18.08 | 7.99% |
| GCA Factor per Dth | \$5.3718 | \$4.6488 |         |       |

Comparison to Rates in Effect One Year Ago  
(April 2025 - GCA 148)

| Dth                | Per Monthly Update | Per Current Rates | \$ Difference | % Difference |
|--------------------|--------------------|-------------------|---------------|--------------|
| 5                  | \$61.93            | \$60.57           | \$1.36        | 2.25%        |
| 10                 | \$110.19           | \$107.47          | \$2.72        | 2.53%        |
| 15                 | \$154.96           | \$150.87          | \$4.09        | 2.71%        |
| 20                 | \$199.73           | \$194.28          | \$5.45        | 2.81%        |
| 25                 | \$244.49           | \$237.68          | \$6.81        | 2.87%        |
| GCA Factor per Dth | \$5.3718           | \$5.0995          |               |              |

**FOUNTAIN TOWN GAS CO., INC.**

**Schedule 1  
Cause No. 37913 - GCA 152**

Determination of Gas Cost Adjustment (GCA) Charge  
 Estimation Period: April-26 through June-26  
 Billing Cycle: April-26 through June-26

| Line |   | Actual<br>Apr-26 | Estimated<br>May-26 | Estimated<br>Jun-26 | Total      |
|------|---|------------------|---------------------|---------------------|------------|
|      | <b>ESTIMATED COST OF GAS TO BE RECOVERED</b>            |                  |                     |                     |            |
| 1    | Pipeline Gas Cost - Fixed Demand (Schedule 3)           | \$74,742         | \$31,385            | \$22,599            | \$128,726  |
| 2    | Pipeline Gas Cost - Commodity and Other (Schedule 3)    | \$75,906         | \$39,739            | \$29,898            | \$145,543  |
| 3    | Net Cost of Gas to be Recovered                         | \$150,648        | \$71,124            | \$52,497            | \$274,269  |
|      | <b>ESTIMATED SALES VOLUME</b>                           |                  |                     |                     |            |
| 4    | Total Estimated Sales in DTH                            | 24,960           | 10,481              | 7,547               | 42,988     |
| 5    | Percent of Total Sales                                  | 58.06%           | 24.38%              | 17.56%              | 100.00%    |
|      | <b>GAS COST ADJUSTMENT RATE</b>                         |                  |                     |                     |            |
| 6    | Gas Cost Variance Dollars (Schedule 12b)                | (\$13,494)       | (\$5,666)           | (\$4,081)           | (\$23,242) |
| 7    | Excess Return Reduction (Schedule 17)                   | \$0              | \$0                 | \$0                 | \$0        |
| 8    | Total Variance (Line 7 + Line 8)                        | (\$13,494)       | (\$5,666)           | (\$4,081)           | (\$23,242) |
| 9    | Total Dollars to be Refunded (Schedule 12a)             | \$3,074          | \$1,291             | \$930               | \$5,295    |
| 10   | Net Gas Costs (From Ln 4)                               | \$150,648        | \$71,124            | \$52,497            | \$274,269  |
| 11   | Total Costs to be Recovered Through GCA and Base Rates  | \$134,079        | \$64,167            | \$47,486            | \$245,732  |
| 12   | Total Cost to be Recovered per Dth Sales (Ln 12 / Ln 6) | \$5.3718         | \$6.1222            | \$6.2920            |            |



Schedule 3  
 Weighted-Average Cost of Gas

| Month           |                  | Dth<br>Transported | Dth<br>Purchased | Dth<br>Rate | Total<br>Cost |
|-----------------|------------------|--------------------|------------------|-------------|---------------|
| <b>April-26</b> |                  |                    |                  |             |               |
| <u>UGM</u>      |                  |                    |                  |             |               |
|                 | Fixed            |                    | 5,000            | \$4.0700    | \$20,350      |
|                 | Index (Spot Gas) |                    | 37,417           | \$2.7880    | 104,319       |
|                 | Mgmt Fees        |                    |                  | \$0.0600    | 2,545         |
| <u>Storage</u>  |                  |                    |                  |             |               |
|                 | Injected         |                    | (17,457)         | \$2.9391    | (51,308)      |
|                 | Withdrawn        |                    | 0                | \$0.0000    | 0             |
|                 | <b>Total</b>     |                    | 24,960           |             | \$75,906      |
|                 | <b>WACOG</b>     |                    |                  |             | <u>\$3.04</u> |
| <b>May-26</b>   |                  |                    |                  |             |               |
| <u>UGM</u>      |                  |                    |                  |             |               |
|                 | Fixed            |                    | 5,000            | \$4.0700    | \$20,350      |
|                 | Index (Spot Gas) |                    | 22,938           | \$3.5360    | 81,109        |
|                 | Mgmt Fees        |                    |                  | \$0.0600    | 1,676         |
| <u>Storage</u>  |                  |                    |                  |             |               |
|                 | Injected         |                    | (17,457)         | \$3.6316    | (63,396)      |
|                 | Withdrawn        |                    | 0                | \$0.0000    | 0             |
|                 | <b>Total</b>     |                    | 10,481           |             | \$39,739      |
|                 | <b>WACOG</b>     |                    |                  |             | <u>\$3.79</u> |
| <b>June-26</b>  |                  |                    |                  |             |               |
| <u>UGM</u>      |                  |                    |                  |             |               |
|                 | Fixed            |                    | 5,000            | \$4.0700    | \$20,350      |
|                 | Index (Spot Gas) |                    | 20,004           | \$3.6860    | 73,735        |
|                 | Mgmt Fees        |                    |                  | \$0.0600    | 1,500         |
| <u>Storage</u>  |                  |                    |                  |             |               |
|                 | Injected         |                    | (17,457)         | \$3.7628    | (65,687)      |
|                 | Withdrawn        |                    | 0                | \$0.0000    | 0             |
|                 | <b>Total</b>     |                    | 7,547            |             | \$29,898      |
|                 | <b>WACOG</b>     |                    |                  |             | <u>\$3.96</u> |