

THIS FILING IS	
Item 1: <input checked="" type="checkbox"/> An Initial (Original) Submission	OR <input type="checkbox"/> Resubmission No. ____

Form 2 Approved  
OMB No.1902-0028  
(Expires 12/31/2020)

Form 3-Q Approved  
OMB No.1902-0205  
(Expires 11/30/2022)



# FERC FINANCIAL REPORT

## FERC FORM No. 2: Annual Report of Major Natural Gas Companies and Supplemental Form 3-Q: Quarterly Financial Report

These reports are mandatory under the Natural Gas Act, Sections 10(a), and 16 and 18 CFR Parts 260.1 and 260.300. Failure to report may result in criminal fines, civil penalties, and other sanctions as provided by law. The Federal Energy Regulatory Commission does not consider these reports to be of a confidential nature.

<b>Exact Legal Name of Respondent (Company)</b>  COLUMBIA GAS OF KENTUCKY, INC	<b>Year/Period of Report</b>  End of 2021/Q4
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## INSTRUCTIONS FOR FILING FERC FORMS 2, 2-A and 3-Q

### GENERAL INFORMATION

#### I. Purpose

FERC Forms 2, 2-A, and 3-Q are designed to collect financial and operational information from natural gas companies subject to the jurisdiction of the Federal Energy Regulatory Commission. These reports are also considered to be a non-confidential public use forms.

#### II. Who Must Submit

Each natural gas company whose combined gas transported or stored for a fee exceed 50 million dekatherms in each of the previous three years must submit FERC Form 2 and 3-Q.

Each natural gas company not meeting the filing threshold for FERC Form 2, but having total gas sales or volume transactions exceeding 200,000 dekatherms in each of the previous three calendar years must submit FERC Form 2-A and 3-Q.

Newly established entities must use projected data to determine whether they must file the FERC Form 3-Q and FERC Form 2 or 2-A.

#### III. What and Where to Submit

- (a) Submit Forms 2, 2-A and 3-Q electronically through the submission software at <http://www.ferc.gov/docs-filing/eforms/form-2/elec-subm-soft.asp>.
- (b) The Corporate Officer Certification must be submitted electronically as part of the FERC Form 2 and 3-Q filings.
- (c) Submit immediately upon publication, by either eFiling or mailing two (2) copies to the Secretary of the Commission, the latest Annual Report to Stockholders and any annual financial or statistical report regularly prepared and distributed to bondholders, security analysts, or industry associations. Do not include monthly and quarterly reports. Indicate by checking the appropriate box on Form 2, Page 3, List of Schedules, if the reports to stockholders will be submitted or if no annual report to stockholders is prepared. Unless eFiling the Annual Report to Stockholders, mail these reports to the Secretary of the Commission at:  

Secretary of the Commission  
Federal Energy Regulatory Commission  
888 First Street, NE  
Washington, DC 20426
- (d) For the Annual CPA certification, submit with the original submission of this form, a letter or report (not applicable to respondents classified as Class C or Class D prior to January 1, 1984) prepared in conformity with the current standards of reporting which will:
  - (i) Contain a paragraph attesting to the conformity, in all material respects, of the schedules listed below with the Commission's applicable Uniform Systems of Accounts (including applicable notes relating thereto and the Chief Accountant's published accounting releases), and
  - (ii) be signed by independent certified public accountants or an independent licensed public accountant certified or licensed by a regulatory authority of a State or other political subdivision of the U. S. (See 18 C.F.R. §§ 158.10-158.12 for specific qualifications.)

Reference	<u>Reference</u> <u>Schedules Pages</u>
Comparative Balance Sheet	110-113
Statement of Income	114-117
Statement of Retained Earnings	118-119
Statement of Cash Flows	120-121
Notes to Financial Statements	122-123

Filers should state in the letter or report, which, if any, of the pages above do not conform to the Commission's requirements. Describe the discrepancies that exist.

- (e) Filers are encouraged to file their Annual Report to Stockholders, and the CPA Certification Statement using eFiling. To further that effort, new selections, "Annual Report to Stockholders" and "CPA Certification Statement," have been added to the dropdown "pick list" from which companies must choose when eFiling. Further instructions are found on the Commission website at <http://www.ferc.gov/help/how-to.asp>
- (f) Federal, State and Local Governments and other authorized users may obtain additional blank copies of FERC Form 2 and 2-A free of charge from: <http://www.ferc.gov/docs-filing/eforms/form-2/form-2.pdf> and <http://www.ferc.gov/docs-filing/eforms/form-2a/form-2a.pdf>, respectively. Copies may also be obtained from the Public Reference and Files Maintenance Branch, Federal Energy Regulatory Commission, 888 First Street, NE. Room 2A, Washington, DC 20426 or by calling (202).502-8371

#### **IV. When to Submit:**

FERC Forms 2, 2-A, and 3-Q must be filed by the dates:

- (a) FERC Form 2 and 2-A --- by April 18th of the following year (18 C.F.R. §§ 260.1 and 260.2)
- (b) FERC Form 3-Q --- Natural gas companies that file a FERC Form 2 must file the FERC Form 3-Q within 60 days after the reporting quarter (18 C.F.R. § 260.300), and
- (c) FERC Form 3-Q --- Natural gas companies that file a FERC Form 2-A must file the FERC Form 3-Q within 70 days after the reporting quarter (18 C.F.R. § 260.300).

#### **V. Where to Send Comments on Public Reporting Burden.**

The public reporting burden for the Form 2 collection of information is estimated to average 1,623 hours per response, including the time for reviewing instructions, searching existing data sources, gathering and maintaining the data-needed, and completing and reviewing the collection of information. The public reporting burden for the Form 2A collection of information is estimated to average 250 hours per response. The public reporting burden for the Form 3-Q collection of information is estimated to average 167 hours per response.

Send comments regarding these burden estimates or any aspect of these collections of information, including suggestions for reducing burden, to the Federal Energy Regulatory Commission, 888 First Street NE, Washington, DC 20426 (Attention: Information Clearance Officer); and to the Office of Information and Regulatory Affairs, Office of Management and Budget, Washington, DC 20503 (Attention: Desk Officer for the Federal Energy Regulatory Commission). No person shall be subject to any penalty if any collection of information does not display a valid control number (44 U.S.C. § 3512 (a)).

## GENERAL INSTRUCTIONS

- I. Prepare all reports in conformity with the Uniform System of Accounts (USofA) (18 C.F.R. Part 201). Interpret all accounting words and phrases in accordance with the USofA.
- II. Enter in whole numbers (dollars or Dth) only, except where otherwise noted. (Enter cents for averages and figures per unit where cents are important. The truncating of cents is allowed except on the four basic financial statements where rounding is required.) The amounts shown on all supporting pages must agree with the amounts entered on the statements that they support. When applying thresholds to determine significance for reporting purposes, use for balance sheet accounts the balances at the end of the current reporting period, and use for statement of income accounts the current year's year to date amounts.
- III. Complete each question fully and accurately, even if it has been answered in a previous report. Enter the word "None" where it truly and completely states the fact.
- IV. For any page(s) that is not applicable to the respondent, omit the page(s) and enter "NA," "NONE," or "Not Applicable" in column (d) on the List of Schedules, pages 2 and 3.
- V. Enter the month, day, and year for all dates. Use customary abbreviations. **The "Date of Report" included in the header of each page is to be completed only for resubmissions.**
- VI. Generally, except for certain schedules, all numbers, whether they are expected to be debits or credits, must be reported as positive. Numbers having a sign that is different from the expected sign must be reported by enclosing the numbers in parentheses.
- VII. For any resubmissions, submit the electronic filing using the form submission only. Please explain the reason for the resubmission in a footnote to the data field.
- VIII. Footnote and further explain accounts or pages as necessary.
- IX. Do not make references to reports of previous periods/years or to other reports in lieu of required entries, except as specifically authorized.
- X. Wherever (schedule) pages refer to figures from a previous period/year, the figures reported must be based upon those shown by the report of the previous period/year, or an appropriate explanation given as to why the different figures were used.
- XI. Report all gas volumes in Dth unless the schedule specifically requires the reporting in another unit of measurement.

#### DEFINITIONS

- I. Btu per cubic foot – The total heating value, expressed in Btu, produced by the combustion, at constant pressure, of the amount of the gas which would occupy a volume of 1 cubic foot at a temperature of 60°F if saturated with water vapor and under a pressure equivalent to that of 30°F, and under standard gravitational force (980.665 cm. per sec) with air of the same temperature and pressure as the gas, when the products of combustion are cooled to the initial temperature of gas and air when the water formed by combustion is condensed to the liquid state (called gross heating value or total heating value).
- II. Commission Authorization -- The authorization of the Federal Energy Regulatory Commission, or any other Commission. Name the commission whose authorization was obtained and give date of the authorization.
- III. Dekatherm – A unit of heating value equivalent to 10 therms or 1,000,000 Btu.
- IV. Respondent – The person, corporation, licensee, agency, authority, or other legal entity or instrumentality on whose behalf the report is made.

EXCERPTS FROM THE LAW  
(Natural Gas Act, 15 U.S.C. 717-717w)

"Sec. 10(a). Every natural-gas company shall file with the Commission such annual and other periodic or special reports as the Commission may by rules and regulations or order prescribe as necessary or appropriate to assist the Commission in the proper administration of this act. The Commission may prescribe the manner and form in which such reports shall be made and require from such natural-gas companies specific answers to all questions upon which the Commission may need information. The Commission may require that such reports include, among other things, full information as to assets and liabilities, capitalization, investment and reduction thereof, gross receipts, interest dues and paid, depreciation, amortization, and other reserves, cost of facilities, costs of maintenance and operation of facilities for the production, transportation, delivery, use, or sale of natural gas, costs of renewal and replacement of such facilities, transportation, delivery, use and sale of natural gas..."

"Section 16. The Commission shall have power to perform all and any acts, and to prescribe, issue, make, amend, and rescind such orders, rules, and regulations as it may find necessary or appropriate to carry out the provisions of this act. Among other things, such rules and regulations may define accounting, technical, and trade terms used in this act; and may prescribe the form or forms of all statements declarations, applications, and reports to be filed with the Commission, the information which they shall contain, and time within they shall be filed..."

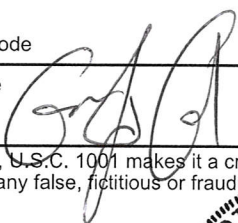

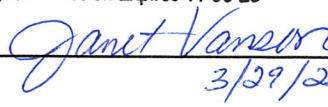
General Penalties

The Commission may assess up to \$1 million per day per violation of its rules and regulations. See NGA § 22(a), 15 U.S.C. § 717t-1(a).

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FERC FORM NO. 2:  
ANNUAL REPORT OF MAJOR NATURAL GAS COMPANIES

IDENTIFICATION		
01 Exact Legal Name of Respondent COLUMBIA GAS OF KENTUCKY, INC	02 Year/Period of Report December 31, 2021	
03 Previous Name and Date of Change (if name changed during year)		
04 Address of Principal Office at End of Year (street, City, State, Zip Code) 2001 Mercer Road, P.O. Box 14241, Lexington, KY 40512-4241		
05 Name of Contact Person Craig Berberich	06 Title of Contact Person Accounting Manager	
07 Address of Contact Person (Street, City, State, Zip Code) 290 W. Nationwide Blvd., Columbus OH 43215		
08 Telephone of Contact Person, Including Area Code 614-460-4851	09 This Report Is (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	10 Date of Report (Mo, Da, Yr) March 31, 2022
ANNUAL CORPORATE OFFICER CERTIFICATION		
<p>The undersigned officer certifies that:</p> <p>I have examined this report and to the best of my knowledge, information, and belief all statements of fact contained in this report are correct statements of the business affairs of the respondent and the financial statements, and other financial information contained in this report, conform in all material respects to the Uniform System of Accounts.</p>		
11 Name Gunnar J. Gode	12 Title Vice President, Chief Accounting Officer and Controller	
13 Signature 	14 Date Signed 03/29/2022	
<p>Title 18, U.S.C. 1001 makes it a crime for any person to knowingly and willingly to make to any Agency or Department of the United States any false, fictitious or fraudulent statements as to any matter within its jurisdiction.</p> <div style="display: flex; justify-content: space-between; align-items: center;"> <div style="text-align: center;">  </div> <div style="text-align: center;"> <p><b>Janet Vanson</b> Notary Public, State of Ohio My Commission Expires 11-08-23</p>  <p>3/29/22</p> </div> </div>		

Name of Respondent COLUMBIA GAS OF KENTUCKY, INC	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) March 31, 2022	Year/Period of Report <u>December 31, 2021</u>
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List of Schedules (Natural Gas Company)				
Enter in column (d) the terms "none," "not applicable," or "NA" as appropriate, where no information or amounts have been reported for certain pages. Omit pages where the responses are "none," "not applicable," or "NA."				
Line No.	Title of Schedule (a)	Reference Page No. (b)	Date Revised (c)	Remarks (d)
	<b>GENERAL CORPORATE INFORMATION AND FINANCIAL STATEMENTS</b>			
1	General Information	101		
2	Control Over Respondent	102		
3	Security Holders and Voting Powers	107		
4	Important Changes During the Year	108		
5	Comparative Balance Sheet	110-113		
6	Statement of Income for the Year	114-116		
7	Statement of Accumulated Comprehensive Income and Hedging Activities	117		
8	Statement of Retained Earnings for the Year	118-119		
9	Statements of Cash Flows	120-121		
10	Notes to Financial Statements	122		
	<b>BALANCE SHEET SUPPORTING SCHEDULES (Assets and Other Debits)</b>			
11	Summary of Utility Plant and Accumulated Provisions for Depreciation, Amortization, and Depletion	200-201		
12	Gas Plant in Service	204-209		
13	Gas Property and Capacity Leased from Others	212		
14	Gas Property and Capacity Leased to Others	213		
15	Gas Plant Held for Future Use	214		
16	Construction Work in Progress-Gas	216		
17	General Description of Construction Overhead Procedure	218		
18	Accumulated Provision for Depreciation of Gas Utility Plant	219		
19	Gas Stored	220		
20	Investments	222-223		
21	Investments in Subsidiary Companies	224-225		
22	Prepayments	230		
23	Extraordinary Property Losses	230		
24	Unrecovered Plant and Regulatory Study Costs	230		
25	Other Regulatory Assets	232		
26	Miscellaneous Deferred Debits	233		
27	Accumulated Deferred Income Taxes	234-235		
	<b>BALANCE SHEET SUPPORTING SCHEDULES (Liabilities and Other Credits)</b>			
28	Capital Stock	250-251		
29	Capital Stock Subscribed, Capital Stock Liability for Conversion, Premium on Capital Stock, and Installments Received on Capital Stock	252		
30	Other Paid-in Capital	253		
31	Discount on Capital Stock	254		
32	Capital Stock Expense	254		
33	Securities issued or Assumed and Securities Refunded or Retired During the Year	255		
34	Long-Term Debt	256-257		
35	Unamortized Debt Expense, Premium, and Discount on Long-Term Debt	258-259		
36	Unamortized Loss and Gain on Reacquired Debt	260		
37	Reconciliation of Reported Net Income with Taxable Income for Federal Income Taxes	261		

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**List of Schedules (Natural Gas Company) (continued)**

Enter in column (d) the terms "none," "not applicable," or "NA" as appropriate, where no information or amounts have been reported for certain pages. Omit pages where the responses are "none," "not applicable," or "NA."

Line No.	Title of Schedule (a)	Reference Page No. (b)	Date Revised (c)	Remarks (d)
38	Taxes Accrued, Prepaid, and Charged During Year	262-263		
39	Miscellaneous Current and Accrued Liabilities	268		
40	Other Deferred Credits	269		
41	Accumulated Deferred Income Taxes-Other Property	274-275		
42	Accumulated Deferred Income Taxes-Other	276-277		
43	Other Regulatory Liabilities	278		
	<b>INCOME ACCOUNT SUPPORTING SCHEDULES</b>			
44	Gas Operating Revenues	300-301		
45	Revenues from Transportation of Gas of Others Through Gathering Facilities	302-303		
46	Revenues from Transportation of Gas of Others Through Transmission Facilities	304-305		
47	Revenues from Storage Gas of Others	306-307		
48	Other Gas Revenues	308		
49	Gas Operation and Maintenance Expenses	317-325		
50	Exchange and Imbalance Transactions	328		
51	Gas Used in Utility Operations	331		
52	Transmission and Compression of Gas by Others	332		
53	Other Gas Supply Expenses	334		
54	Miscellaneous General Expenses-Gas	335		
55	Depreciation, Depletion, and Amortization of Gas Plant	336-338		
56	Particulars Concerning Certain Income Deduction and Interest Charges Accounts	340		
	<b>COMMON SECTION</b>			
57	Regulatory Commission Expenses	350-351		
58	Distribution of Salaries and Wages	354-355		
59	Charges for Outside Professional and Other Consultative Services	357		
	<b>GAS PLANT STATISTICAL DATA</b>			
60	Compressor Stations	508-509		
61	Gas Storage Projects	512-513		
62	Transmission Lines	514		
63	Transmission System Peak Deliveries	518		
64	Auxiliary Peaking Facilities	519		
65	Gas Account-Natural Gas	520		
66	System Map	522		
67	Footnote Reference	551		
68	Footnote Text	552		
69	Stockholder's Reports (check appropriate box)			
	<input type="checkbox"/> Four copies will be submitted <input type="checkbox"/> No annual report to stockholders is prepared			

Name of Respondent COLUMBIA GAS OF KENTUCKY, INC	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) March 31, 2022	Year/Period of Report <u>December 31, 2021</u>
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General Information	
1.	<p>Provide name and title of officer having custody of the general corporate books of account and address of office where the general corporate books are kept and address of office where any other corporate books of account are kept, if different from that where the general corporate books are kept.</p> <p>Kevin Stanley Controller 290 W. Nationwide Blvd., Columbus OH 43215</p>
2.	<p>Provide the name of the State under the laws of which respondent is incorporated and date of incorporation. If incorporated under a special law, give reference to such law. If not incorporated, state that fact and give the type of organization and the date organized.</p> <p>Kentucky - October 11, 1905, as Central Kentucky Natural Gas Company. Name changed to Columbia Gas of Kentucky, Inc. effective January 1, 1958.</p>
3.	<p>If at any time during the year the property of respondent was held by a receiver or trustee, give (a) name of receiver or trustee, (b) date such receiver or trustee took possession, (c) the authority by which the receivership or trusteeship was created, and (d) date when possession by receiver or trustee ceased.</p> <p>Not Applicable</p>
4.	<p>State the classes of utility and other services furnished by respondent during the year in each State in which the respondent operated.</p> <p>Purchase and distribution, at retail and wholesale, natural gas within the Commonwealth of Kentucky, and Off-system sales in the states of Louisiana, Ohio, Kentucky, and West Virginia. Respondent also transports natural gas to industrial, commercial and residential customers under transportation service rate schedules.</p>
5.	<p>Have you engaged as the principal accountant to audit your financial statements an accountant who is not the principal accountant for your previous year's certified financial statements?</p> <p>(1) <input type="checkbox"/> Yes... Enter the date when such independent accountant was initially engaged: (2) <input checked="" type="checkbox"/> No</p>

Name of Respondent COLUMBIA GAS OF KENTUCKY, INC	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) March 31, 2022	Year/Period of Report <u>December 31, 2021</u>
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Control Over Respondent				
<p>1. Report in column (a) the names of all corporations, partnerships, business trusts, and similar organizations that directly, indirectly, or jointly held control (see page 103 for definition of control) over the respondent at the end of the year. If control is in a holding company organization, report in a footnote the chain of organization.</p> <p>2. If control is held by trustees, state in a footnote the names of trustees, the names of beneficiaries for whom the trust is maintained, and the purpose of the trust.</p> <p>3. In column (b) designate type of control over the respondent. Report an "M" if the company is the main parent or controlling company having ultimate control over the respondent. Otherwise, report a "D" for direct, an "I" for indirect, or a "J" for joint control.</p>				
Line No.	Company Name (a)	Type of Control (b)	State of Incorporation (c)	Percent Voting Stock Owned (d)
1	NiSource Inc.	M	DE	100.00
2	NiSource Gas Distribution Group, Inc.	D	DE	100.00
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Security Holders and Voting Powers					
<p>1. Give the names and addresses of the 10 security holders of the respondent who, at the date of the latest closing of the stock book or compilation of list of stockholders of the respondent, prior to the end of the year, had the highest voting powers in the respondent, and state the number of votes that each could cast on that date if a meeting were held. If any such holder held in trust, give in a footnote the known particulars of the trust (whether voting trust, etc.), duration of trust, and principal holders of beneficiary interests in the trust. If the company did not close the stock book or did not compile a list of stockholders within one year prior to the end of the year, or if since it compiled the previous list of stockholders, some other class of security has become vested with voting rights, then show such 10 security holders as of the close of the year. Arrange the names of the security holders in the order of voting power, commencing with the highest. Show in column (a) the titles of officers and directors included in such list of 10 security holders.</p> <p>2. If any security other than stock carries voting rights, explain in a supplemental statement how such security became vested with voting rights and give other important details concerning the voting rights of such security. State whether voting rights are actual or contingent; if contingent, describe the contingency.</p> <p>3. If any class or issue of security has any special privileges in the election of directors, trustees or managers, or in the determination of corporate action by any method, explain briefly in a footnote.</p> <p>4. Furnish details concerning any options, warrants, or rights outstanding at the end of the year for others to purchase securities of the respondent or any securities or other assets owned by the respondent, including prices, expiration dates, and other material information relating to exercise of the options, warrants, or rights. Specify the amount of such securities or assets any officer, director, associated company, or any of the 10 largest security holders is entitled to purchase. This instruction is inapplicable to convertible securities or to any securities substantially all of which are outstanding in the hands of the general public where the options, warrants,</p>					
<p>1. Give date of the latest closing of the stock book prior to end of year, and, in a footnote, state the purpose of such closing:</p> <p style="text-align: center;">August 9, 2021 Sole Shareholder Election of Directors</p>		<p>2. State the total number of votes cast at the latest general meeting prior to the end of year for election of directors of the respondent and number of such votes cast by proxy.</p> <p>Total: 952,248 By Proxy:</p>		<p>3. Give the date and place of such meeting:</p> <p style="text-align: center;">August 9, 2021 Unanimous Written Consent</p>	
Line No.	Name (Title) and Address of Security Holder (a)	VOTING SECURITIES			
		4. Number of votes as of (date): 2/20/1991			
		Total Votes (b)	Common Stock (c)	Preferred Stock (d)	Other (e)
5	TOTAL votes of all voting securities	952,248	952,248		
6	TOTAL number of security holders	1	1		
7	TOTAL votes of security holders listed	952,248	952,248		
8					
9	NiSource Gas Distribution Group, Inc.				
10	290 W. Nationwide Blvd., Columbus OH 43215				
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Name of Respondent COLUMBIA GAS OF KENTUCKY, INC	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) March 31, 2022	Year/Period of Report <u>December 31, 2021</u>
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#### Important Changes During the Quarter/Year

Give details concerning the matters indicated below. Make the statements explicit and precise, and number them in accordance with the inquiries. Answer each inquiry. Enter "none" or "not applicable" where applicable. If the answer is given elsewhere in the report, refer to the schedule in which it appears.

1. Changes in and important additions to franchise rights: Describe the actual consideration and state from whom the franchise rights were acquired. If the franchise rights were acquired without the payment of consideration, state that fact.
2. Acquisition of ownership in other companies by reorganization, merger, or consolidation with other companies: Give names of companies involved, particulars concerning the transactions, name of the Commission authorizing the transaction, and reference to Commission authorization.
3. Purchase or sale of an operating unit or system: Briefly describe the property, and the related transactions, and cite Commission authorization, if any was required. Give date journal entries called for by Uniform System of Accounts were submitted to the Commission.
4. Important leaseholds (other than leaseholds for natural gas lands) that have been acquired or given, assigned or surrendered: Give effective dates, lengths of terms, names of parties, rents, and other conditions. State name of Commission authorizing lease and give reference to such authorization.
5. Important extension or reduction of transmission or distribution system: State territory added or relinquished and date operations began or ceased and cite Commission authorization, if any was required. State also the approximate number of customers added or lost and approximate annual revenues of each class of service.  
Each natural gas company must also state major new continuing sources of gas made available to it from purchases, development, purchase contract or otherwise, giving location and approximate total gas volumes available, period of contracts, and other parties to any such arrangements, etc.
6. Obligations incurred or assumed by respondent as guarantor for the performance by another of any agreement or obligation, including ordinary commercial paper maturing on demand or not later than one year after date of issue: State on behalf of whom the obligation was assumed and amount of the obligation. Cite Commission authorization if any was required.
7. Changes in articles of incorporation or amendments to charter: Explain the nature and purpose of such changes or amendments.
8. State the estimated annual effect and nature of any important wage scale changes during the year.
9. State briefly the status of any materially important legal proceedings pending at the end of the year, and the results of any such proceedings culminated during the year.
10. Describe briefly any materially important transactions of the respondent not disclosed elsewhere in this report in which an officer, director, security holder, voting trustee, associated company or known associate of any of these persons was a party or in which any such person had a material interest.
11. Estimated increase or decrease in annual revenues caused by important rate changes: State effective date and approximate amount of increase or decrease for each revenue classification. State the number of customers affected.
12. Describe fully any changes in officers, directors, major security holders and voting powers of the respondent that may have occurred during the reporting period.
13. In the event that the respondent participates in a cash management program(s) and its proprietary capital ratio is less than 30 percent please describe the significant events or transactions causing the proprietary capital ratio to be less than 30 percent, and the extent to which the respondent has amounts loaned or money advanced to its parent, subsidiary, or affiliated companies through a cash management program(s). Additionally, please describe plans, if any to regain at least a 30 percent proprietary ratio.

1. None
2. None
3. None
4. None
5. None
6. None
7. None
8. None
9. None
10. None
11. None
- 12.

January 20, 2021 - Sandra Brummitt elected Vice President and Chief Tax and Procurement Officer.

January 30, 2021 – Anne-Marie W. D'Angelo elected an Executive Vice President and Corporate Secretary.

February 19, 2021 – Nicholas Drew resigned as Assistant Treasurer.

July 8, 2021 – Kenneth E. Keener resigned as Senior Vice President, Human Resources.



Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
COLUMBIA GAS OF KENTUCKY, INC	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	March 31, 2022	<u>December 31, 2021</u>

August 9, 2021 – Daniel A. Creekmur resigned as Senior Vice President, Utility Transformation; David A. Roy elected Vice President, Gas Operations; Linda L. Rumpke resigned as Vice President, External and Customer Affairs; Karl E. Stanley elected Vice President, Supply and Optimization.

September 24, 2021 – Angela M. Hatseras resigned as Assistant Corporate Secretary.

December 10, 2021 – Anne-Marie W. D'Angelo resigned as Executive Vice President and Corporate Secretary; Kimberly S. Cuccia elected Vice President and Interim Corporate Secretary.

13. None

Name of Respondent COLUMBIA GAS OF KENTUCKY, INC	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) March 31, 2022	Year/Period of Report <u>December 31, 2021</u>
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Comparative Balance Sheet (Assets and Other Debits)				
Line No.	Title of Account (a)	Reference Page Number (b)	Current Year End of Quarter/Year Balance (c)	Prior Year End Balance 12/31 (d)
1	<b>UTILITY PLANT</b>			
2	Utility Plant (101-106, 114)	200-201	655,261,578	593,479,113
3	Construction Work in Progress (107)	200-201	18,158,610	13,194,954
4	TOTAL Utility Plant (Enter Total of lines 2 and 3)	200-201	673,420,188	606,674,067
5	(Less) Accum. Prov. for Depr. Amort. Depl. (108, 111, 115)		173,209,993	168,016,238
6	Net Utility Plant (Enter Total of line 4 less 5)		500,210,195	438,657,829
7	Nuclear Fuel (120.1 thru 120.4, and 120.6)		0	0
8	(Less) Accum. Provision for Amort., of Nuclear Fuel Assemblies (120.5)		0	0
9	Nuclear Fuel (Total of line 7 less 8)		0	0
10	Net Utility Plant (Total of lines 6 and 9)		500,210,195	438,657,829
11	Utility Plant Adjustments (116)	122	0	0
12	Gas Stored-Base Gas (117.1)	220	0	0
13	System Balancing Gas (117.2)	220	0	0
14	Gas Stored in Reservoirs and Pipelines-Noncurrent (117.3)	220	0	0
15	Gas Owed to System Gas (117.4)	220	0	0
16	<b>OTHER PROPERTY AND INVESTMENTS</b>			
17	Nonutility Property (121)		0	0
18	(Less) Accum. Prov. for Depr. and Amort. (122)		0	0
19	Investments in Associated Companies (123)	222-223	0	0
20	Investment in Subsidiary Companies (123.1)	224-225	740,434	739,997
21	(For Cost of Account 123.1, See Footnote Page 224, line 42)			
22	Noncurrent Portion of Allowances		0	0
23	Other Investments (124)	222-223	0	0
24	Sinking Funds (125)		0	0
25	Depreciation Fund (126)		0	0
26	Amortization Fund - Federal (127)		0	0
27	Other Special Funds (128)		2,469,514	2,047,580
28	Long-Term Portion of Derivative Assets (175)		0	0
29	Long-Term Portion of Derivative Assets - Hedges (176)		0	0
30	TOTAL Other Property and Investments (Total of lines 17-20, 22-29)		3,209,948	2,787,577
31	<b>CURRENT AND ACCRUED ASSETS</b>			
32	Cash (131)		289,449	781,573
33	Special Deposits (132-134)		0	0
34	Working Fund (135)		212	0
35	Temporary Cash Investments (136)	222-223	0	0
36	Notes Receivable (141)		0	0
37	Customer Accounts Receivable (142)		11,631,429	11,897,510
38	Other Accounts Receivable (143)		3,148,630	1,603,373
39	(Less) Accum. Provision for Uncollectible Accounts - Credit (144)		950,590	2,835,420
40	Notes Receivable from Associated Companies (145)		0	0
41	Accounts Receivable from Assoc. Companies (146)		(534,973)	(4,534)
42	Fuel Stock (151)		0	0
43	Fuel Stock Expenses Undistributed (152)		0	0







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Statement of Income						
Quarterly 1. Enter in column (d) the balance for the reporting quarter and in column (e) the balance for the same three month period for the prior year. 2. Report in column (f) the quarter to date amounts for electric utility function; in column (h) the quarter to date amounts for gas utility, and in (j) the quarter to date amounts for other utility function for the current year quarter. 3. Report in column (g) the quarter to date amounts for electric utility function; in column (i) the quarter to date amounts for gas utility, and in (k) the quarter to date amounts for other utility function for the prior year quarter. 4. If additional columns are needed place them in a footnote.						
Annual or Quarterly, if applicable 5. Do not report fourth quarter data in columns (e) and (f) 6. Report amounts for accounts 412 and 413, Revenues and Expenses from Utility Plant Leased to Others, in another utility column in a similar manner to a utility department. Spread the amount(s) over lines 2 thru 26 as appropriate. Include these amounts in columns (c) and (d) totals. 7. Report amounts in account 414, Other Utility Operating Income, in the same manner as accounts 412 and 413 above. 8. Report data for lines 8, 10 and 11 for Natural Gas companies using accounts 404.1, 404.2, 404.3, 407.1 and 407.2. 9. Use page 122 for important notes regarding the statement of income for any account thereof. 10. Give concise explanations concerning unsettled rate proceedings where a contingency exists such that refunds of a material amount may need to be made to the utility's customers or which may result in material refund to the utility with respect to power or gas purchases. State for each year effected the gross revenues or costs to which the contingency relates and the tax effects together with an explanation of the major factors which affect the rights of the utility to retain such revenues or recover amounts paid with respect to power or gas purchases. 11. Give concise explanations concerning significant amounts of any refunds made or received during the year resulting from settlement of any rate proceeding affecting revenues received or costs incurred for power or gas purchases, and a summary of the adjustments made to balance sheet, income, and expense accounts. 12. If any notes appearing in the report to stockholders are applicable to the Statement of Income, such notes may be included at page 122. 13. Enter on page 122 a concise explanation of only those changes in accounting methods made during the year which had an effect on net income, including the basis of allocations and apportionments from those used in the preceding year. Also, give the appropriate dollar effect of such changes. 14. Explain in a footnote if the previous year's/quarter's figures are different from that reported in prior reports. 15. If the columns are insufficient for reporting additional utility departments, supply the appropriate account titles report the information in a footnote to this schedule.						
Line No.	Title of Account (a)	Reference Page Number (b)	Total Current Year to Date Balance for Quarter/Year (c)	Total Prior Year to Date Balance for Quarter/Year (d)	Current Three Months Ended Quarterly Only No Fourth Quarter (e)	Prior Three Months Ended Quarterly Only No Fourth Quarter (f)
1	<b>UTILITY OPERATING INCOME</b>					
2	Gas Operating Revenues (400)	300-301	157,385,957	131,005,836	0	0
3	Operating Expenses					
4	Operating Expenses (401)	317-325	103,437,365	81,449,884	0	0
5	Maintenance Expenses (402)	317-325	7,458,937	5,753,656	0	0
6	Depreciation Expense (403)	336-338	14,785,716	13,489,911	0	0
7	Depreciation Expense for Asset Retirement Costs (403.1)	336-338	0	0	0	0
8	Amort. & Depl. Of Utility Plant (404-405)	336-338	2,025,504	1,679,797	0	0
9	Amort. of Utility Plant Acq. Adj. (406)	336-338	0	0	0	0
10	Amort. of Prop. Losses, Unrecovered Plant and Reg. Study Costs (407.1)		0	0	0	0
11	Amortization of Conversion Expenses (407.2)		0	0	0	0
12	Regulatory Debits (407.3)		0	0	0	0
13	(Less) Regulatory Credits (407.4)		0	0	0	0
14	Taxes Other Than Income Taxes (408.1)	262-263	7,228,771	6,749,593	0	0
15	Income Taxes - Federal (409.1)	262-263	405,669	449,908	0	0
16	Income Taxes-Other (409.1)	262-263	(57,199)	8,546	0	0
17	Provision for Deferred Income Taxes (410.1)	234-235	6,346,788	9,483,406	0	0
18	(Less) Provision for Deferred Income Taxes-Cr. (411.1)	234-235	3,605,751	6,006,021	0	0
19	Investment Tax Credit Adj. - Net (411.4)		(18,588)	(21,701)	0	0
20	(Less) Gains from Disp. Of Utility Plant (411.6)		0	0	0	0
21	Losses from Disp. Of Utility Plant (411.7)		0	0	0	0
22	(Less) Gains from Disposition of Allowances (411.8)		0	0	0	0
23	Losses from Disposition of Allowances (411.9)		0	0	0	0
24	Accretion Expense (411.10)		0	0	0	0
25	TOTAL Utility Operating Expenses (Enter Total of lines 4 thru 24)		138,007,212	113,036,979	0	0
26	Net Util Oper Inc (Enter Tot Line 2 less 25), Carry to Pg117, line 27		19,378,745	17,968,857	0	0

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Statement of Income						
Line No.	Elec. Utility Current Year to Date (in dollars) (g)	Elec. Utility Previous Year to Date (in dollars) (h)	Gas Utility Current Year to Date (in dollars) (i)	Gas Utility Previous Year to Date (in dollars) (j)	Other Utility Current Year to Date (in dollars) (k)	Other Utility Previous Year to Date (in dollars) (l)
1						
2		0	157,385,957	131,005,836	0	0
3						
4		0	103,437,365	81,449,884	0	0
5		0	7,458,937	5,753,656	0	0
6		0	14,785,716	13,489,911	0	0
7		0		0	0	0
8		0	2,025,504	1,679,797	0	0
9		0	0	0	0	0
10		0	0	0	0	0
11		0	0	0	0	0
12		0	0	0	0	0
13		0	0	0	0	0
14		0	7,228,771	6,749,593	0	0
15		0	405,669	449,908	0	0
16		0	(57,199)	8,546	0	0
17		0	6,346,788	9,483,406	0	0
18		0	3,605,751	6,006,021	0	0
19		0	(18,588)	(21,701)	0	0
20		0	0	0	0	0
21		0	0	0	0	0
22		0	0	0	0	0
23		0	0	0	0	0
24		0	0	0	0	0
25	0	0	138,007,212	113,036,979	0	0
26	0	0	19,378,745	17,968,857	0	0

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Statement of Income(continued)						
Line No.	Title of Account  (a)	Reference Page Number  (b)	Total Current Year to Date Balance for Quarter/Year (c)	Total Prior Year to Date Balance for Quarter/Year (d)	Current Three Months Ended Quarterly Only No Fourth Quarter (e)	Prior Three Months Ended Quarterly Only No Fourth Quarter (f)
27	Net Utility Operating Income (Carried forward from page 114)		19,378,745	17,968,857	0	0
28	<b>OTHER INCOME AND DEDUCTIONS</b>					
29	Other Income					
30	Nonutility Operating Income					
31	Revenues from Merchandising, Jobbing and Contract Work (415)		0	0	0	0
32	(Less) Costs and Expense of Merchandising, Job & Contract Work (416)		0	0	0	0
33	Revenues from Nonutility Operations (417)		263,044	262,280	0	0
34	(Less) Expenses of Nonutility Operations (417.1)		(17,920)	(9,781)	0	0
35	Nonoperating Rental Income (418)		0	0	0	0
36	Equity in Earnings of Subsidiary Companies (418.1)	119	437	42,232	0	0
37	Interest and Dividend Income (419)		47	0	0	0
38	Allowance for Other Funds Used During Construction (419.1)		334,858	199,654	0	0
39	Miscellaneous Nonoperating Income (421)		1,047,845	1,343,671	0	0
40	Gain on Disposition of Property (421.1)		0	0	0	0
41	TOTAL Other Income (Total of lines 31 thru 40)		1,664,151	1,857,618	0	0
42	Other Income Deductions					
43	Loss on Disposition of Property (421.2)		39,514	4	0	0
44	Miscellaneous Amortization (425)		(25,903)	(25,903)	0	0
45	Donations (426.1)	340	52,782	47,384	0	0
46	Life Insurance (426.2)		0	0	0	0
47	Penalties (426.3)		156,001	243,522	0	0
48	Expenditures for Certain Civic, Political and Related Activities (426.4)		2,449	4,708	0	0
49	Other Deductions (426.5)		202,316	168,677	0	0
50	TOTAL Other Income Deductions (Total of lines 43 thru 49)	340	427,159	438,392	0	0
51	Taxes Applicable to Other Income and Deductions					
52	Taxes Other than Income Taxes (408.2)	262-263	0	0	0	0
53	Income Taxes-Federal (409.2)	262-263	240,950	332,759	0	0
54	Income Taxes-Other (409.2)	262-263	57,198	82,301	0	0
55	Provision for Deferred Income Taxes (410.2)	234-235	0	0	0	0
56	(Less) Provision for Deferred Income Taxes-Credit (411.2)	234-235	9,951	62,330	0	0
57	Investment Tax Credit Adjustments-Net (411.5)		0	0	0	0
58	(Less) Investment Tax Credits (420)		0	0	0	0
59	TOTAL Taxes on Other Income and Deductions (Total of lines 52-58)		288,197	352,730	0	0
60	Net Other Income and Deductions (Total of lines 41, 50, 59)		948,795	1,066,496	0	0
61	<b>INTEREST CHARGES</b>					
62	Interest on Long-Term Debt (427)		0	0	0	0
63	Amortization of Debt Disc. and Expense (428)	258-259	0	0	0	0
64	Amortization of Loss on Recquired Debt (428.1)		0	0	0	0
65	(Less) Amortization of Premium on Debt-Credit (429)	258-259	0	0	0	0
66	(Less) Amortization of Gain on Recquired Debt-Credit (429.1)		0	0	0	0
67	Interest on Debt to Associated Companies (430)	340	8,067,206	7,586,865	0	0
68	Other Interest Expense (431)	340	(19,525)	1,063	0	0
69	(Less) Allowance for Borrowed Funds Used During Construction-Credit (432)		124,603	130,598	0	0
70	Net Interest Charges (Total of lines 62 thru 69)		7,923,078	7,457,330	0	0
71	Income Before Extraordinary Items (Total of lines 27,60 and 70)		12,404,462	11,578,023	0	0
72	<b>EXTRAORDINARY ITEMS</b>					
73	Extraordinary Income (434)		0	0	0	0
74	(Less) Extraordinary Deductions (435)		0	0	0	0
75	Net Extraordinary Items (Total of line 73 less line 74)		0	0	0	0
76	Income Taxes-Federal and Other (409.3)	262-263	0	0	0	0
77	Extraordinary Items after Taxes (Total of line 75 less line 76)		0	0	0	0
78	Net Income (Total of lines 71 and 77)		12,404,462	11,578,023	0	0



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Statement of Retained Earnings				
1. Report all changes in appropriated retained earnings, unappropriated retained earnings, and unappropriated undistributed subsidiary earnings for the year. 2. Each credit and debit during the year should be identified as to the retained earnings account in which recorded (Accounts 433, 436-439 inclusive). Show the contra primary account affected in column (b). 3. State the purpose and amount for each reservation or appropriation of retained earnings. 4. List first Account 439, Adjustments to Retained Earnings, reflecting adjustments to the opening balance of retained earnings. Follow by credit, then debit items, in that order. 5. Show dividends for each class and series of capital stock.				
Line No.	Item (a)	Contra Primary Account Affected (b)	Current Quarter Year to Date Balance (c)	Previous Quarter Year to Date Balance (d)
	UNAPPROPRIATED RETAINED EARNINGS			
1	Balance-Beginning of Period		147,438,225	135,860,202
2	Changes (Identify by prescribed retained earnings accounts)			
3	Adjustments to Retained Earnings (Account 439)			
4	TOTAL Credits to Retained Earnings (Account 439) (footnote details)			—
5	TOTAL Debits to Retained Earnings (Account 439) (footnote details)			—
6	Balance Transferred from Income (Acct 433 less Acct 418.1) 400-403		12,404,462	11,578,023
7	Appropriations of Retained Earnings (Account 436)			—
8	TOTAL Appropriations of Retained Earnings (Account 436) (footnote details)			—
9	Dividends Declared-Preferred Stock (Account 437)			
10	TOTAL Dividends Declared-Preferred Stock (Account 437) (footnote details)			—
11	Dividends Declared-Common Stock (Account 438)			
12	TOTAL Dividends Declared-Common Stock (Account 438) (footnote details)		—	—
13	Transfers from Account 216.1, Unappropriated Undistributed Subsidiary Earnings			—
14	Balance-End of Period (Total of lines 1, 4, 5, 6, 8, 10, 12, and 13)		159,842,687	147,438,225
15	APPROPRIATED RETAINED EARNINGS (Account 215)			
16	TOTAL Appropriated Retained Earnings (Account 215) (footnote details)			—
17	APPROPRIATED RETAINED EARNINGS-AMORTIZATION RESERVE, FEDERAL (Account			
18	TOTAL Appropriated Retained Earnings-Amortization Reserve, Federal (Account			—
19	TOTAL Appropriated Retained Earnings (Accounts 215, 215.1) (Total of lines		—	—
20	TOTAL Retained Earnings (Accounts 215, 215.1, 216) (Total of lines 14 and 1)		159,842,687	147,438,225
21	UNAPPROPRIATED UNDISTRIBUTED SUBSIDIARY EARNINGS (Account 216.1)			
	Report only on an Annual Basis no Quarterly			
22	Balance-Beginning of Year (Debit or Credit)			—
23	Equity in Earnings for Year (Credit) (Account 418.1)			—
24	(Less) Dividends Received (Debit)			—
25	Other Changes (Explain)			—
26	Balance-End of Year			—

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Statement of Cash Flows			
<p>(1) Codes to be used:(a) Net Proceeds or Payments;(b)Bonds, debentures and other long-term debt; (c) Include commercial paper; and (d) Identify separately such items as investments, fixed assets, intangibles, etc.</p> <p>(2) Information about noncash investing and financing activities must be provided in the Notes to the Financial statements. Also provide a reconciliation between "Cash and Cash Equivalents at End of Period" with related amounts on the Balance Sheet.</p> <p>(3) Operating Activities - Other: Include gains and losses pertaining to operating activities only. Gains and losses pertaining to investing and financing activities should be reported in those activities. Show in the Notes to the Financials the amounts of interest paid (net of amount capitalized) and income taxes paid.</p> <p>(4) Investing Activities: Include at Other (line 25) net cash outflow to acquire other companies. Provide a reconciliation of assets acquired with liabilities assumed in the Notes to the Financial Statements. Do not include on this statement the dollar amount of leases capitalized per the USofA General Instruction 20; instead provide a reconciliation of the dollar amount of leases capitalized with the plant cost.</p>			
Line No.	Description (See Instructions for explanation of codes) (a)	Current Year to Date Quarter/Year	Previous Year to Date Quarter/Year
1	Net Cash Flow from Operating Activities		
2	Net Income (Line 78(c) on page 114)	12,404,462	11,578,023
3	Noncash Charges (Credits) to Income:		
4	Depreciation and Depletion	14,785,716	13,489,911
5	Amortization of (Specify) (footnote details)	2,025,504	1,679,797
6	Deferred Income Taxes (Net)	2,518,915	3,153,202
7	Investment Tax Credit Adjustments (Net)	(18,588)	(21,701)
8	Net (Increase) Decrease in Receivables	(2,633,567)	2,767,132
9	Net (Increase) Decrease in Inventory	(12,608)	(139,552)
10	Net (Increase) Decrease in Allowances Inventory		—
11	Net Increase (Decrease) in Payables and Accrued Expenses	(105,235)	11,456,762
12	Net (Increase) Decrease in Other Regulatory Assets	1,495,140	4,605,067
13	Net Increase (Decrease) in Other Regulatory Liabilities	(1,630,184)	(1,571,606)
14	(Less) Allowance for Other Funds Used During Construction	(334,858)	(199,654)
15	(Less) Undistributed Earnings from Subsidiary Companies	—	—
16	Other Adjustments to Cash Flows from Operating Activities	(14,957,881)	5,468,303
17			
18	Net Cash Provided by (Used in) Operating Activities (Total of Lines 2 thru 16)	14,206,532	52,664,992
19			
20	Cash Flows from Investment Activities:		
21	Construction and Acquisition of Plant (including land):		
22	Gross Additions to Utility Plant (less nuclear fuel)		—
23	Gross Additions to Nuclear Fuel		—
24	Gross Additions to Common Utility Plant	(78,363,586)	(70,373,614)
25	Gross Additions to Nonutility Plant		—
26	(Less) Allowance for Other Funds Used During Construction	334,858	199,654
27	Other Construction and Acquisition of Plant, Investment Activities		—
28	Cash Outflows for Plant (Total of lines 22 thru 27)	(78,698,444)	(70,573,268)
29			
30	Acquisition of Other Noncurrent Assets (d)		—
31	Proceeds from Disposal of Noncurrent Assets (d)		—
32			—
33	Investments in and Advances to Associated and Subsidiary Companies		—
34	Contributions and Advances from Associated and Subsidiary Companies		—
35			
36	Disposition of Investments in (and Advances to) Associated and Subsidiary Companies		—
37			—
38	Purchase of Investment Securities (a)		—
39	Proceeds from Sales of Investment Securities (a)		—

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Statement of Cash Flows (continued)			
Line No.	Description (See Instructions for explanation of codes) (a)	Current Year to Date Quarter/Year	Previous Year to Date Quarter/Year
40	Loan Made or Purchased		—
41	Collections on Loans		—
42			—
43	Net (Increase) Decrease in Receivables		—
44	Net (Increase) Decrease in Inventory		—
45	Net (Increase) Decrease in Allowances Held for Speculation		—
46	Net Increase (Decrease) in Payables and Accrued Expenses		—
47	Other Adjustments to Cash Flows from Investment Activities:		—
48			
49	Net Cash Provided by (Used in) Investing Activities (Total of lines 28 thru 47)	(78,698,444)	(70,573,268)
50			
51	Cash Flows from Financing Activities:		
52	Proceeds from Issuance of:		
53	Proceeds from Issuance of Long-Term Debt (b)	54,000,000	12,000,000
54	Proceeds from Issuance of Preferred Stock		—
55	Proceeds from Issuance of Common Stock	26,000,000	6,000,000
56	Net Increase in Debt (Long Term Advances)		—
57	Net Increase in Short-term Debt (c)		—
58			—
59	Cash Provided by Outside Sources (Total of lines 53 thru 58)	80,000,000	18,000,000
60			
61	Payments for Retirement		
62	Payments for Retirement of Long-Term Debt (b)	(16,000,000)	—
63	Payments for Retirement of Preferred Stock		—
64	Payments for Retirement of Common Stock		—
65	Other Retirements		—
66	Net Decrease in Short-Term Debt (c)		—
67	Other Adjustments to Financing Cash Flows		—
68	Dividends on Preferred Stock		—
69	Dividends on Common Stock		—
70	Net Cash Provided by (Used in) Financing Activities (Total of lines 59 thru 69)		
71	(Total of lines 59 thru 69)	64,000,000	18,000,000
72			
73	Net Increase (Decrease) in Cash and Cash Equivalents		
74	(Total of line 18, 49 and 71)	(491,912)	91,724
75			
76	Cash and Cash Equivalents at Beginning of Period	781,573	689,849
77			
78	Cash and Cash Equivalents at End of Period	289,661	781,573

Name of Respondent COLUMBIA GAS OF KENTUCKY, INC	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) March 31, 2022	Year/Period of Report December 31, 2021
<b>Notes to Financial Statements</b>			

1 Provide important disclosures regarding the Balance Sheet, Statement of Income for the Year, Statement of Retained Earnings for the Year, and Statement of Cash Flow, or any account thereof. Classify the disclosures according to each financial statement, providing a subheading for each statement except where a disclosure is applicable to more than one statement. The disclosures must be on the same subject matters and in the same level of detail that would be required if the respondent issued general purpose financial statements to the public or shareholders.

2 Furnish details as to any significant contingent assets or liabilities existing at year end, and briefly explain any action initiated by the Internal Revenue Service involving possible assessment of additional income taxes of material amount, or a claim for refund of income taxes of a material amount initiated by the utility. Also, briefly explain any dividends in arrears on cumulative preferred stock.

3 Furnish details on the respondent's pension plans, post-retirement benefits other than pensions (PBOP) plans, and post-employment benefit plans as required by instruction no 1 and, in addition, disclose for each individual plan the current year's cash contributions. Furnish details on the accounting for the plans and any changes in the method of accounting for them. Include details on the accounting for transition obligations or assets, gains or losses, the amounts deferred and the expected recovery periods. Also, disclose any current year's plan or trust curtailments, terminations, transfers, or reversions of assets.

4 Where Account 189, Unamortized Loss on Reacquired Debt, and 257, Unamortized Gain on Reacquired Debt, are not used, give an explanation, providing the rate treatment given these items. See General Instruction 17 of the Uniform System of Accounts.

5 Explain concisely any retained earnings restrictions and state the amount of retained earnings affected by such restrictions.

6 Disclose details on any significant financial changes during the reporting year to the respondent or the respondent's consolidated group that directly affect the respondent's gas pipeline operations, including: sales, transfers or mergers of affiliates, investments in new partnerships, sales of gas pipeline facilities or the sale of ownership interests in the gas pipeline to limited partnerships, investments in related industries (i.e., production, gathering), major pipeline investments, acquisitions by the parent corporation(s), and distributions of capital.

7 Explain concisely unsettled rate proceedings where a contingency exists such that the company may need to refund a material amount to the utility's customers or that the utility may receive a material refund with respect to power or gas purchases. State for each year affected the gross revenues or costs to which the contingency relates and the tax effects and explain the major factors that affect the rights of the utility to retain such revenues or to recover amounts paid with respect to power and gas purchases.

8 Explain concisely significant amounts of any refunds made or received during the year resulting from settlement of any rate proceeding affecting revenues received or costs incurred for power or gas purchases, and summarize the adjustments made to balance sheet, income, and expense accounts.

9 Explain concisely only those significant changes in accounting methods made during the year which had an effect on net income, including the basis of allocations and apportionments from those used in the preceding year. Also give the approximate dollar effect of such changes.

### **Notes to Statement of Cash Flows- Pages 120-121**

#### Other Non-Cash Charges (Credits) to Income (Line16)

Unrecovered Purchased Gas Costs	(10,608,574)
Gas Stored Underground - Current	(2,189,286)
Prepayments	(5,145)
Accrued Utility Revenues	(197,453)
Miscellaneous Current and Accrued Assets	(3,645,498)
Miscellaneous Deferred	378,681
Preliminary Surveying and Investigation Charges	332,086
Accumulated Deferred Income Taxes - Asset	1,061,462
Accumulated Provision for Injuries and Damages	(7,176)
Obligations for Cap leases	(114,098)
Customer Deposits	(421,210)
Accrued Taxes	2,387,716
Customer Advances for Construction	(162,627)
Other Deferred Credits	363,160
Obligations Under Capital Leases	(146,482)
Other Special Funds	(421,934)
Accumulated Provision for Pension and Benefits	(772,146)
Accumulated Miscellaneous Operating Provisions	(789,357)
	<u><u>\$ (14,957,881)</u></u>
Cash Paid for Interest During 2021	<u><u>\$ 7,922,618</u></u>
Cash Paid for Income Taxes (net of refunds) During 2021	<u><u>\$ 2,710,312</u></u>



Name of Respondent COLUMBIA GAS OF KENTUCKY, INC	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) March 31, 2022	Year/Period of Report December 31, 2021
<b>Notes to Financial Statements (Continued)</b>			

**Notes to Statement of Cash Flows - Pages 120 - 121 (Continued)**

Cash and Cash Equivalents at End of Year: Line 79

Cash (Account 131)	\$ 289,449
Working Funds (Account 135)	212
Temporary Cash Investments (Account 136)	-
	\$ 289,661

**Pension Plans**

The respondent participates in the Columbia Energy Group's noncontributory, qualified defined benefit pension plan covering certain of its employees. Benefits reflect the employees' compensation, years of service and age at retirement. Columbia's funding policy complies with Federal law and tax regulations. No cash contributions for pension plans were made in 2021. Accounting for pension plans is in compliance with Accounting Standards Codification (ASC) No. 715.

**Other Post-Retirement Benefits**

The respondent provides medical coverage and life insurance to retirees. Certain of the respondent's active employees are eligible for these benefits upon retirement after completing ten consecutive years of service after age 45. For the majority of plan participants, spouses and dependents of retirees are also eligible for medical benefits. Funding for retiree life insurance is through a voluntary employee beneficiary association trust to which annual contributions are made, subject to the maximum tax-deductible limit. Funding for retiree medical costs is through two trusts and a 401(h) account. Cash contributions made for retiree life insurance and medical costs were \$50,000. Accounting for other post-retirement benefits is in compliance with ASC No. 715.

**Other Post-Employment Benefits**

The respondent provides benefits to former or inactive employees after employment, but before retirement. Such benefits include, but are not limited to, salary continuation, supplemental unemployment, severance, disability, job training, counseling, and continuation of benefits such as health care and life insurance coverage. No cash contributions were made for other post-employment benefits in 2021. Accounting for other post-employment benefits is in compliance with ASC No. 712.

Name of Respondent COLUMBIA GAS OF KENTUCKY, INC	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) March 31, 2022	Year/Period of Report December 31, 2021
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Summary of Utility Plant and Accumulated Provisions for Depreciation, Amortization and Depletion		
Line No.	Item (a)	Total Company For the Current Quarter/Year
1	UTILITY PLANT	
2	In Service	
3	Plant in Service (Classified)	625,624,478
4	Property Under Capital Leases	717,000
5	Plant Purchased or Sold	—
6	Completed Construction not Classified	29,697,192
7	Experimental Plant Unclassified	—
8	TOTAL Utility Plant (Total of lines 3 thru 7)	656,038,670
9	Leased to Others	—
10	Held for Future Use	—
11	Construction Work in Progress	18,158,610
12	Acquisition Adjustments	(777,092)
13	TOTAL Utility Plant (Total of lines 8 thru 12)	673,420,188
14	Accumulated Provisions for Depreciation, Amortization, & Depletion	173,209,993
15	Net Utility Plant (Total of lines 13 and 14)	500,210,195
16	DETAIL OF ACCUMULATED PROVISIONS FOR DEPRECIATION, AMORTIZATION AND DEPLETION	
17	In Service:	
18	Depreciation	166,630,321
19	Amortization and Depletion of Producing Natural Gas Land and Land Rights	
20	Amortization of Underground Storage Land and Land Rights	
21	Amortization of Other Utility Plant	6,737,071
22	TOTAL In Service (Total of lines 18 thru 21)	173,367,392
23	Leased to Others	
24	Depreciation	
25	Amortization and Depletion	
26	TOTAL Leased to Others (Total of lines 24 and 25)	—
27	Held for Future Use	
28	Depreciation	
29	Amortization	
30	TOTAL Held for Future Use (Total of lines 28 and 29)	—
31	Abandonment of Leases (Natural Gas)	
32	Amortization of Plant Acquisition Adjustment	(157,399)
33	TOTAL Accum. Provisions (Should agree with line 14 above)(Total of lines 22, 26, 30, 31, and 32)	173,209,993

Name of Respondent COLUMBIA GAS OF KENTUCKY, INC	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) March 31, 2022	Year/Period of Report  December 31, 2021
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Summary of Utility Plant and Accumulated Provisions for Depreciation, Amortization and Depletion (continued)				
Line No.	Electric (c)	Gas (d)	Other (specify) (e)	Common (f)
1				
2				
3		625,624,478		
4		717,000		
5				
6		29,697,192		
7				
8	—	656,038,670	—	—
9				
10				
11		18,158,610		
12		(777,092)		
13	—	673,420,188	—	—
14		173,209,993		
15	—	500,210,195	—	—
16				
17				
18		166,630,321		
19				
20				
21		6,737,071		
22	—	173,367,392	—	—
23				
24				
25				
26	—	—	—	—
27				
28				
29				
30	—	—	—	—
31				
32		(157,399)		
33	—	173,209,993	—	—

Name of Respondent COLUMBIA GAS OF KENTUCKY, INC	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) March 31, 2022	Year/Period of Report December 31, 2021
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**Gas Plant in Service (Accounts 101, 102, 103, and 106)**

- Report below the original cost of gas plant in service according to the prescribed accounts.
- In addition to Account 101, Gas Plant in Service (Classified), this page and the next include Account 102, Gas Plant Purchased or Sold, Account 103, Experimental Gas Plant Unclassified, and Account 106, Completed Construction Not Classified-Gas.
- Include in column (c) and (d), as appropriate corrections of additions and retirements for the current or preceding year.
- Enclose in parenthesis credit adjustments of plant accounts to indicate the negative effect of such accounts.
- Classify Account 106 according to prescribed accounts, on an estimated basis if necessary, and include the entries in column (c). Also to be included in column (c) are entries for reversals of tentative distributions of prior year reported in column (b). Likewise, if the respondent has a significant amount of plant retirements which have not been classified to primary accounts at the end of the year, include in column (d) a tentative distribution of such retirements, on an estimated basis, with appropriate contra entry to the account for accumulated depreciation provision. Include also in column (d) reversals of tentative distributions of prior year's unclassified retirements. Attach supplemental statement showing the account distributions of these tentative classifications in columns (c) and (d).

Line No.	Account (a)	Balance at Beginning of Year (b)	Additions (c)
1	INTANGIBLE PLANT		
2	301 Organization	521	
3	302 Franchises and Consents	—	
4	303 Miscellaneous Intangible Plant	7,394,107	4,452,946
5	TOTAL Intangible Plant (Enter Total of lines 2 thru 4)	7,394,628	4,452,946
6	PRODUCTION PLANT		
7	Natural Gas Production and Gathering Plant		
8	325.1 Producing Lands	—	
9	325.2. Producing Leaseholds	—	
10	325.3 Gas Rights	—	
11	325.4 Rights-of-Way	—	
12	325.5 Other Land and Land Rights	—	
13	326 Gas Well Structures	—	
14	327 Field Compressor Station Structures	—	
15	328 Field Measuring and Regulating Station Equipment	—	
16	329 Other Structures	—	
17	330 Producing Gas Wells-Well Construction	—	
18	331 Producing Gas Wells-Well Equipment	—	
19	332 Field Lines	—	
20	333 Field Compressor Station Equipment	—	
21	334 Field Measuring and Regulating Station Equipment	—	
22	335 Drilling and Cleaning Equipment	—	
23	336 Purification Equipment	—	
24	337 Other Equipment	—	
25	338 Unsuccessful Exploration and Development Costs	—	
26	339 Asset Retirement Costs for Natural Gas Production and	—	
27	TOTAL Production and Gathering Plant (Enter Total of lines 8	—	—
28	PRODUCTS EXTRACTION PLANT		
29	340 Land and Land Rights	—	
30	341 Structures and Improvements	—	
31	342 Extraction and Refining Equipment	—	
32	343 Pipe Lines	—	
33	344 Extracted Products Storage Equipment	—	

Name of Respondent COLUMBIA GAS OF KENTUCKY, INC	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) March 31, 2022	Year/Period of Report December 31, 2021
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**Gas Plant in Service (Accounts 101, 102, 103, and 106) (continued)**

including the reversals of the prior years tentative account distributions of these amounts. Careful observance of the above instructions and the texts of Account 101 and 106 will avoid serious omissions of respondent's reported amount for plant actually in service at end of year.

6. Show in column (f) reclassifications or transfers within utility plant accounts. Include also in column (f) the additions or reductions of primary account classifications arising from distribution of amounts initially recorded in Account 102. In showing the clearance of Account 102, include in column (e) the amounts with respect to accumulated provision for depreciation, acquisition adjustments, etc., and show in column (f) only the offset to the debits or credits to primary account classifications.
7. For Account 399, state the nature and use of plant included in this account and if substantial in amount submit a supplementary statement showing subaccount classification of such plant conforming to the requirements of these pages.
8. For each amount comprising the reported balance and changes in Account 102, state the property purchased or sold, name of vendor or purchaser, and date of transaction. If proposed journal entries have been filed with the Commission as required by the Uniform System of Accounts, give date of such filing.

Line No.	Retirements (d)	Adjustments (e)	Transfers (f)	Balance at End of Year (g)
1				
2				521
3				—
4	1,260,324			10,586,729
5	1,260,324	—	—	10,587,250
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				
21				
22				
23				
24				
25				
26				
27	—	—	—	—
28				
29				
30				
31				
32				
33				

Name of Respondent COLUMBIA GAS OF KENTUCKY, INC	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) March 31, 2022	Year/Period of Report December 31, 2021
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Gas Plant in Service (Accounts 101, 102, 103, and 106) (continued)			
Line No.	Account (a)	Balance at Beginning of Year (b)	Additions (c)
34	345 Compressor Equipment	—	
35	346 Gas Measuring and Regulating Equipment	—	
36	347 Other Equipment	—	
37	348 Asset Retirement Costs for Products Extraction Plant	—	
38	TOTAL Products Extraction Plant (Enter Total of lines 29 thru 37)	—	—
39	TOTAL Natural Gas Production Plant (Enter Total of lines 27 and	—	—
40	Manufactured Gas Production Plant (Submit Supplementary	—	
41	TOTAL Production Plant (Enter Total of lines 39 and 40)	—	—
42	NATURAL GAS STORAGE AND PROCESSING PLANT		
43	Underground Storage Plant		
44	350.1 Land	—	
45	350.2 Rights-of-Way	—	
46	351 Structures and Improvements	—	
47	352 Wells	—	
48	352.1 Storage Leaseholds and Rights	—	
49	352.2 Reservoirs	—	
50	352.3 Non-recoverable Natural Gas	—	
51	353 Lines	—	
52	354 Compressor Station Equipment	—	
53	355 Other Equipment	—	
54	356 Purification Equipment	—	
55	357 Other Equipment	—	
56	358 Asset Retirement Costs for Underground Storage Plant	—	
57	TOTAL Underground Storage Plant (Enter Total of lines 44 thru	—	—
58	Other Storage Plant		
59	360 Land and Land Rights	—	
60	361 Structures and Improvements	—	
61	362 Gas Holders	—	
62	363 Purification Equipment	—	
63	363.1 Liquefaction Equipment	—	
64	363.2 Vaporizing Equipment	—	
65	363.3 Compressor Equipment	—	
66	363.4 Measuring and Regulating Equipment	—	
67	363.5 Other Equipment	—	
68	363.6 Asset Retirement Costs for Other Storage Plant	—	
69	TOTAL Other Storage Plant (Enter Total of lines 58 thru 68)	—	—
70	Base Load Liquefied Natural Gas Terminaling and Processing Plant		
71	364.1 Land and Land Rights	—	
72	364.2 Structures and Improvements	—	
73	364.3 LNG Processing Terminal Equipment	—	
74	364.4 LNG Transportation Equipment	—	
75	364.5 Measuring and Regulating Equipment	—	
76	364.6 Compressor Station Equipment	—	
77	364.7 Communications Equipment	—	
78	364.8 Other Equipment	—	
79	364.9 Asset Retirement Costs for Base Load Liquefied Natural Gas	—	
80	TOTAL Base Load Liquefied Nat'l Gas, Terminaling and	—	—

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Gas Plant in Service (Accounts 101, 102, 103, and 106) (continued)				
Line No.	Retirements (d)	Adjustments (e)	Transfers (f)	Balance at End of Year (g)
34				
35				
36				
37				
38	—	—	—	—
39	—	—	—	—
40				
41	—	—	—	—
42				
43				
44				—
45				—
46				—
47				—
48				
49				
50				
51				—
52				—
53				—
54				—
55				—
56				—
57	—	—	—	—
58				
59				—
60				—
61				—
62				—
63				—
64				—
65				—
66				—
67				—
68				
69	—	—	—	—
70				
71				
72				
73				
74				
75				
76				
77				
78				
79				
80	—	—	—	—

Name of Respondent COLUMBIA GAS OF KENTUCKY, INC	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) March 31, 2022	Year/Period of Report December 31, 2021
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Gas Plant in Service (Accounts 101, 102, 103, and 106) (continued)			
Line No.	Account (a)	Balance at Beginning of Year (b)	Additions (c)
81	TOTAL Nat'l Gas Storage and Processing Plant (Total of lines 57,	—	—
82	TRANSMISSION PLANT		
83	365.1 Land and Land Rights	—	
84	365.2 Rights-of-Way	—	
85	366 Structures and Improvements	—	
86	367 Mains	—	
87	368 Compressor Station Equipment	—	
88	369 Measuring and Regulating Station Equipment	—	
89	370 Communication Equipment	—	
90	371 Other Equipment	—	
91	372 Asset Retirement Costs for Transmission Plant	—	
92	TOTAL Transmission Plant (Enter Totals of lines 83 thru 91)	—	—
93	DISTRIBUTION PLANT		
94	374 Land and Land Rights	4,852,610	1,226,904
95	375 Structures and Improvements	12,459,965	60,397
96	376 Mains	315,832,599	38,782,961
97	377 Compressor Station Equipment	—	
98	378 Measuring and Regulating Station Equipment-General	22,283,492	3,515,119
99	379 Measuring and Regulating Station Equipment-City Gate	1,554,144	—
100	380 Services	167,920,106	17,982,715
101	381 Meters	25,529,502	1,876,799
102	382 Meter Installations	9,624,784	192,688
103	383 House Regulators	6,624,954	172,292
104	384 House Regulator Installations	2,085,059	—
105	385 Industrial Measuring and Regulating Station Equipment	4,830,029	1,032,993
106	386 Other Property on Customers' Premises	—	
107	387 Other Equipment	6,086,570	478,499
108	388 Asset Retirement Costs for Distribution Plant	—	
109	TOTAL Distribution Plant (Enter Total of lines 94 thru 108)	579,683,814	65,321,367
110	GENERAL PLANT		
111	389 Land and Land Rights	—	
112	390 Structures and Improvements	—	
113	391 Office Furniture and Equipment	1,808,653	—
114	392 Transportation Equipment	120,240	—
115	393 Stores Equipment	—	
116	394 Tools, Shop, and Garage Equipment	4,026,792	441,328
117	395 Laboratory Equipment	4,163	—
118	396 Power Operated Equipment	185,547	—
119	397 Communication Equipment	—	—
120	398 Miscellaneous Equipment	101,687	—
121	Subtotal (Enter Total of lines 111 thru 120)	6,247,082	441,328
122	399 Other Tangible Property	—	—
123	399.1 Asset Retirement Costs for General Plant	—	—
124	TOTAL General Plant (Enter Total of lines 121, 122 and 123)	6,247,082	441,328
125	TOTAL (Accounts 101 and 106)	593,325,524	70,215,641
126	Gas Plant Purchased (See Instruction 8)	—	—
127	(Less) Gas Plant Sold (See Instruction 8)	—	
128	Experimental Gas Plant Unclassified	—	—
129	TOTAL Gas Plant In Service (Enter Total of lines 125 thru 128)	593,325,524	70,215,641



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Gas Plant in Service (Accounts 101, 102, 103, and 106) (continued)				
Line No.	Retirements (d)	Adjustments (e)	Transfers (f)	Balance at End of Year (g)
81	—	—	—	—
82				
83				—
84				—
85				—
86				—
87				
88				—
89				
90				—
91				
92	—	—	—	—
93				
94				6,079,514
95	19,340			12,501,022
96	1,286,236			353,329,324
97	—			—
98	268,284			25,530,327
99	—			1,554,144
100	3,983,090			181,919,731
101	428,419			26,977,882
102	32,228			9,785,244
103	4,147			6,793,099
104	—			2,085,059
105	312,211			5,550,811
106				—
107	169,323			6,395,746
108				—
109	6,503,278	—	—	638,501,903
110				
111				—
112				—
113	268,450			1,540,203
114	—			120,240
115	—			—
116	187,443			4,280,677
117	—			4,163
118	—		—	185,547
119	—		—	—
120				101,687
121	455,893	—	—	6,232,517
122				
123				
124	455,893	—	—	6,232,517
125	8,219,495	—	—	655,321,670
126				
127		—	—	
128	—	—	—	
129	8,219,495	—	—	655,321,670

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COLUMBIA GAS OF KENTUCKY, INC.		YEAR ENDED DECEMBER 31, 2021				
GAS PLANT IN SERVICE						
DEVELOPMENT OF ADDITIONS FOR YEAR 2021 - COLUMN (c)						
Line No.	Account (a)	Completed Construction Not Classified - Account 106			Transferred from Account 107 (e)	2021 Additions Column (c) (f)
		Year 2020 (b)	Year 2021 (c)	(c)-(b) (d)		
1	1. Intangible Plant					
2	301 Organization					
3	302 Franchises and Consents					
4	303 Miscellaneous Intangible Plant	0	0	0	4,452,946	4,452,946
5	TOTAL Intangible Plant	0	0	0	4,452,946	4,452,946
6	2. Production Plant					
7	Natural Gas Production and Gathering Plant					
8	325.1 Producing Lands					
9	325.2 Producing Leaseholds					
10	325.3 Gas Rights					
11	325.4 Rights-of-Way					
12	325.5 Other Land and Land Rights					
13	326 Gas Well Structures					
14	327 Field Compressor Station Structures					
15	328 Field Meas. and Reg. Sta. Structures					
16	329 Other Structures					
17	330 Producing Gas Wells-Well Construction					
18	331 Producing Gas Wells-Well Equipment					
19	332 Field Lines					
20	333 Field Compressor Station Equipment					
21	334 Field Meas. and Reg. Station Equipment					
22	335 Drilling and Cleaning Equipment					
23	336 Purification Equipment					
24	337 Other Equipment					
25	338 Unsuccessful Exploration & Devel. Costs					
26	TOTAL Production and Gathering Plant	0	0	0	0	0
27	Products Extraction Plant					
28	340 Land and Land Rights					
29	341 Structures and Improvements					
30	342 Extraction and Refining Equipment					
31	343 Pipe Lines					
32	344 Extracted Products Storage Equipment					

Name of Respondent COLUMBIA GAS OF KENTUCKY, INC	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) March 31, 2022	Year/Period of Report  December 31, 2021
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COLUMBIA GAS OF KENTUCKY, INC.		YEAR ENDED DECEMBER 31, 2021				
GAS PLANT IN SERVICE						
DEVELOPMENT OF ADDITIONS FOR YEAR 2021 - COLUMN (c)						
Line No	Account (a)	Completed Construction Not Classified - Account 106			Transferred from Account 107 (e)	2021 Additions Column (c) (f)
		Year 2020 (b)	Year 2021 (c)	(c)-(b) (d)		
	2. Production Plant (Continued)					
	Products Extraction Plant (Continued)					
33	345 Compressor Equipment					
34	346 Gas Meas. and Reg. Equipment					
35	347 Other Equipment					
36	TOTAL Products Extraction Plant	0	0	0	0	0
37	TOTAL Nat. Gas Production Plant	0	0	0	0	0
38	Mfd. Gas Prod. Plant (Submit Suppl. Statement) *	0	0	0	0	0
39	TOTAL Production Plant	0	0	0	0	0
40	3. Natural Gas Storage and Processing Plant					
41	Underground Storage Plant					
42	350.1 Land					
43	350.2 Rights-of-Way					
44	351 Structures and Improvement					
45	352 Wells					
46	352.1 Storage Leaseholds and Righths					
47	352.2 Reservoirs					
48	352.3 Non-recoverable Natural Gas					
49	353 Lines					
50	354 Compressor Station Equipment					
51	355 Measuring and Reg. Equipment					
52	356 Purification Equipment					
53	357 Other Equipment					
54	TOTAL Underground Storage Plant	0	0	0	0	0
55	Other Storage Plant					
56	360 Land and Land Rights					
57	361 Structures and Improvements					
58	362 Gas Holders					
59	363 Purification Equipment					
60	363.1 Liquefaction Equipment					
61	363.2 Vaporizing Equipment					
62	363.3 Compressor Equipment					
63	363.4 Meas. and Reg. Equipment					
64	363.5 Other Equipment					
65	TOTAL Other Storage Plant	0	0	0	0	0

Name of Respondent COLUMBIA GAS OF KENTUCKY, INC	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) March 31, 2022	Year/Period of Report  December 31, 2021
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COLUMBIA GAS OF KENTUCKY, INC.			YEAR ENDED DECEMBER 31, 2021				
GAS PLANT IN SERVICE							
DEVELOPMENT OF ADDITIONS FOR YEAR 2021 - COLUMN (c)							
Line No		Account (a)	Completed Construction Not Classified - Account 106			Transferred from Account 107 (e)	2021 Additions Column (c) (f)
			Year 2020 (b)	Year 2021 (c)	(c)-(b) (d)		
66	Base Load Liquefied Natural Gas Terminating and Processing Plant						
67	364.1 Land and Land Rights						
68	364.2 Structures and Improvements						
69	364.3 LNG Processing Terminal Equipment						
70	364.4 LNG Transportation Equipment						
71	364.5 Measuring and Regulating Equipment						
72	364.6 Compressor Station Equipment						
73	364.7 Communication Equipment						
74	364.8 Other Equipment						
75	TOTAL Base Load Liquefied Natural		—	—	—	—	—
76	Gas Terminating and Processing Plant						
77	TOTAL Nat. Gas Storage and Proc. Plant		—	—	—	—	—
78	4. Transmission Plant						
79	365.1 Land and Land Rights						
80	365.2 Rights of Way						
81	366 Structures and Improvements						
82	367 Mains						
83	368 Compressor Station Equipment						
84	369 Measuring and Reg. Sta. Equipment						
85	370 Communication Equipment						
86	371 Other						
87	TOTAL Transmission Plant		—	—	—	—	—
88	5. Distribution Plant						
89	374 Land and Land Rights		(42,577)	1,175,164	1,217,741	2,444,645	1,226,904
90	375 Structures and Improvements		264,059	(20,742)	(284,801)	(224,404)	60,397
91	376 Mains		(1,353,240)	5,188,989	6,542,229	45,325,190	38,782,961
92	377 Compressor Station Equipment		—	—	—	—	—
93	378 Meas. and Reg. Sta. Equip.-General		7,175,086	(9,678,229)	(16,853,315)	(13,338,196)	3,515,119
94	379 Meas. and Reg. Sta. Equip.-City Gate		3,143	—	(3,143)	(3,143)	—
95	380 Services		(46,978)	(17,727)	29,251	18,011,966	17,982,715
96	381 Meters		—	—	—	1,876,799	1,876,799
97	382 Meter Installations		—	—	—	192,688	192,688
98	383 House Regulators				—	172,292	172,292
99	384 House Reg. Installations				—	—	—
100	385 Industrial Meas. and Reg. Sta. Equipment		235,032	889,041	654,009	1,687,002	1,032,993
	386 Other Prop. on Customers' Premises				—	—	
	387 Other		174,360	257,276	82,916	561,415	478,499
103	TOTAL Distribution Plant		6,408,885	(2,206,228)	(8,615,113)	56,706,254	65,321,367

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COLUMBIA GAS OF KENTUCKY, INC.				YEAR ENDED DECEMBER 31, 2021			
GAS PLANT IN SERVICE							
DEVELOPMENT OF ADDITIONS FOR YEAR 2021 - COLUMN (c)							
Line No		Account (a)	Completed Construction Not Classified - Account 106			Transferred from Account 107 (e)	2021 Additions Column (c) (f)
			Year 2020 (b)	Year 2021 (c)	(c)-(b) (d)		
104	6. General Plant						
105	389 Land and Land Rights		—	—	—	—	—
106	390 Structures and Improvements		—	—	—	—	—
107	391 Office Furniture and Equipment		22,214	(22,214)	(44,428)	(44,428)	—
108	392 Transportation Equipment		—	—	—	—	—
109	393 Stores Equipment		—	—	—	—	—
110	394 Tools, Shop, and Garage Equipment		—	—	—	441,328	441,328
111	395 Laboratory Equipment		—	—	—	—	—
112	396 Power Operated Equipment		—	—	—	—	—
113	397 Communication Equipment		—	—	—	—	—
114	398 Miscellaneous Equipment		—	—	—	—	—
115	Subtotal		22,214	(22,214)	(44,428)	396,900	441,328
116	399 Other Tangible Property		—	—	—	—	—
117	TOTAL General Plant		22,214	(22,214)	(44,428)	396,900	441,328



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Gas Property and Capacity Leased from Others				
1. Report below the information called for concerning gas property and capacity leased from others for gas operations. 2. For all leases in which the average annual lease payment over the initial term of the lease exceeds \$500,000, describe in column (c), if applicable: the property or capacity leased. Designate associated companies with an asterisk in column (b).				
Line No.	Name of Lessor (a)	* (b)	Description of Lease (c)	Lease Payments for Current Year (d)
1	Not Applicable			
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3				
4				
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41				
42				
43				
44				
45	TOTAL			0



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Gas Property and Capacity Leased to Others				
1. For all leases in which the average lease income over the initial term of the lease exceeds \$500,000 provide in column (c), a description of each facility or leased capacity that is classified as gas plant in service, and is leased to others for gas operations. 2. In column (d) provide the lease payments received from others. 3. Designate associated companies with an asterisk in column (b).				
Line No.	Name of Lessor (a)	* (b)	Description of Lease (c)	Lease Payments for Current Year (d)
1	Not Applicable			
2				
3				
4				
5				
6				
7				
8				
9				
10				
11				
12				
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39				
40				
41				
42				
43				
44				
45	TOTAL			0

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Gas Plant Held for Future Use (Account 105)				
1. Report separately each property held for future use at end of the year having an original cost of \$1,000,000 or more. Group other items of property held for future use. 2. For property having an original cost of \$1,000,000 or more previously used in utility operations, now held for future use, give in column (a), in addition to other required information, the date that utility use of such property was discontinued, and the date the original cost was transferred to Account 105.				
Line No.	Description and Location of Property (a)	Date Originally Included in this Account (b)	Date Expected to be Used in Utility Service (c)	Balance at End of Year (d)
1	Not Applicable			
2				
3				
4				
5				
6				
7				
8				
9				
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11				
12				
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32				
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39				
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41				
42				
43				
44				
45	Total			—

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Construction Work in Progress-Gas (Account 107)			
1. Report below descriptions and balances at end of year of projects in process of construction (Account 107). 2. Show items relating to "research, development, and demonstration" projects last, under a caption Research, Development, and Demonstration (see Account 107 of the Uniform System of Accounts). 3. Minor projects (less than \$1,000,000) may be grouped.			
Line No.	Description of Project (a)	Construction Work in Progress-Gas (Account 107) (b)	Estimated Additional Cost of Project (c)
1	PRODUCTION PLANT		
2	Liquified Petroleum Gas-Air		
3			
4	305 Structures and Improvements	—	
5	311 Liquified Petroleum Gas Equipment	—	
6	Total L.P.G. Production Plant	—	
7			
8			
9	Distribution Plant		
10			
11	374 Land and Land Rights	198,912	21,880
12	375 Structures and Improvements	138,552	15,240
13	376 Mains	13,060,110	1,436,612
14	378 Measuring and Regulating Equipment-General	185,356	20,389
15	380 Service Lines	666,845	73,353
16	381 Meters	162,735	17,901
17	382 Meter Installations	2,937	323
18	383 House Regulators	69,779	7,675
19	384 House Regulator Installations	—	—
20	385 Industrial Measuring and Regulating Equipment	314,791	34,627
21	387 Communications	1,559,551	171,551
22	Total Distribution Plant	16,359,568	1,799,551
23			
24			
25	General Plant		
26			
27	391 Office Furniture and Equipment	—	—
28	394 Tools and Equipment	6,360	700
29	396 Power Operated Equipment	—	—
30	397 Miscellaneous Equipment	—	—
31	398 Miscellaneous Equipment	—	—
32	Total General Plant	6,360	700
33			
34			
35	Intangible Plant		
36			
37	303 Miscellaneous Intangible Plant	1,792,682	197,195
38	Total Intangible Plant	1,792,682	197,195
39			
40			
41			
42			
43			
44			
45	TOTAL	18,158,610	1,997,446

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**General Description of Construction Overhead Procedure (continued)**

- For each construction overhead explain: (a) the nature and extent of work, etc., the overhead charges are intended to cover, (b) the general procedure for determining the amount capitalized, (c) the method of distribution to construction jobs, (d) whether different rates are applied to different types of construction, (e) basis of differentiation in rates for different types of construction, and (f) whether the overhead is directly or indirectly assigned.
- Show below the computation of allowance for funds used during construction rates, in accordance with the provisions of Gas Plant Instructions 3 (17) of the Uniform System of Accounts.
- Where a net-of-tax rate for borrowed funds is used, show the appropriate tax effect adjustment to the computations below in a manner that clearly indicates the amount of reduction in the gross rate for tax effects.

Please refer to pages 218-A, 218-B and 218-C.

**COMPUTATION OF ALLOWANCE FOR FUNDS USED DURING CONSTRUCTION RATES**

- For line (5), column (d) below, enter the rate granted in the last rate proceeding. If not available, use the average rate earned during the preceding 3 years.
- Identify, in a footnote, the specific entity used as the source for the capital structure figures.
- Indicate, in a footnote, if the reported rate of return is one that has been approved in a rate case, black-box settlement rate, or an actual three-year average rate.

**1. Components of Formula (Derived from actual book balances and actual cost rates):**

Line No.	Title (a)	Amount (b)	Entity Name (c)	Capitalization Ratio (percent) (d)	Cost Rate Percentage (e)	Rate Indicator (f)
(1)	Average Short-Term Debt	S 9,754,762				
(2)	Short-Term Interest				s 0.14%	
(3)	Long-Term Debt	D 154,375,000		45.32 %	d 4.96%	
(4)	Preferred Stock	P —		— %	p 0.00%	
(5)	Common Equity	C 186,262,948		54.68 %	c 9.50%	
(6)	Total Capitalization	340,637,948		100.00 %		
(7)	Average Construction Work In Progress Balance	W 18,842,900				

2. Gross Rate for Borrowed Funds  $s(S/W) + d[(D/$

3. Rate for Other Funds  $[1-(S/W)] [p(P/(D+P+C))] + c(C/$

4. Weighted Average Rate Actually Used for the Year:

- Rate for Borrowed Funds - 1.16%
- Rate for Other Funds - 2.51%

(A) Amounts used in computation are based on the capitalization and cost rates of Columbia Gas of Kentucky

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**General Description of Construction Overhead Procedure**

Supervision and Engineering Overhead

Supervision and engineering overhead charges cover labor, transportation and travel of operating personnel related to the following construction activities:

1. Planning and designing gas facilities approved for construction.
2. Preparing and filing construction certificate applications.
3. Planning and preparing budget programs for anticipated construction programs.
4. Preparing and processing construction work orders, including making sketches.
5. Classifying work order charges where applicable, such as invoices, material transfers, time sheets, etc.
6. Preparing and processing work order completion reports.
7. Preparing flow maps related to projects approved for construction.
8. Miscellaneous clerical, typing & stenographic duties related to construction projects.
9. Supervision and management, direct & indirect, for all the above activities.

It was impractical for supervision and engineering personnel performing the above mentioned functions to charge construction work orders directly; therefore, the labor and travel expenses of personnel expended on the construction records that would not be required if construction were not performed was determined on a periodic time study basis. The cost of these expenses was divided by estimated construction expenditures subject to overheads to determine an allocation rate. Those personnel engaged in the construction activities enumerated above charged their overhead clearing account where they were accumulated and allocated to all applicable construction budgets and work orders on the basis of the rate as determined above.

Labor Overheads

The cost of vacation time and non-productive time (holidays, paid time for sickness and other paid time) was allocated directly to each construction project by applying a factor to all "raw labor" (total payroll payments excluding payment for vacation and non-productive time) dollars charged to the construction project. The factor was determined by dividing the estimated annual dollars accrued for vacation and non-productive time by the estimated annual payroll payments excluding vacation and non-productive time.

The cost of employee benefits and payroll taxes was allocated directly to each construction project by applying a factor to all "base labor" (raw labor plus increment for vacation and non-productive time) dollars charged to the construction project. The factor was determined by dividing the estimated annual cost of employee benefits and payroll taxes by the estimated annual cost of "base labor." Benefits and taxes included in this factor are as follows:

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**General Description of Construction Overhead Procedure**

Labor Overheads (Continued)

1. Actual payments made to employees in connection with injury claims not covered by Workers' Compensation Insurance.
2. Workers' Compensation Insurance Premiums.
3. Employee Insurance Plans.
4. Contributions to Employee Thrift Plan (401K).
5. Federal Old Age and Survivors Insurance Tax.
6. Federal Unemployment Insurance Tax.
7. State Unemployment Insurance Tax.
8. Retirement Income Plan.

General and Administrative Overheads

The purpose of capitalizing General and Administrative overheads is to charge labor and expenses to all applicable construction work orders for those personnel who work directly on Construction Work in Progress activities but where it would be impractical for them to record these expenses directly to each work order (i.e., employees who devote their time processing a large number of construction work orders and/or related construction activities). In addition, these costs would not have been incurred had the construction activity not been undertaken.

General and Administrative overhead charges include the labor and expenses of selected Shared Services Center personnel related to the following construction activities:

1. Processing construction work orders which do not close mechanically.
2. Preparing input for and verifying mechanized Construction Work in Progress reports.
3. Assigning property unit (retirement unit) numbers to construction work orders which are not assigned mechanically.
4. Preparing input for closing Construction Work in Progress preparatory to mechanical unitization and posting to the Asset Management records.
5. Reconciling the Project Cost Management System with the General Ledger.
6. Verifying mechanized construction audit schedules with the construction information contained in the General Ledger.
7. Providing required support to Information Systems personnel regarding mechanized construction work orders and the Project Cost Management System.
8. Reconciling monthly construction budget comparison reports (actual versus budget).
9. Ordering and procuring materials and supplies for specific construction projects.
10. Processing construction related invoices.
11. Miscellaneous clerical duties related to construction projects.
12. Supervision and management (direct and indirect) for all of the above activities.

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**General Description of Construction Overhead Procedure**

General and Administrative Overheads (Continued)

A periodic time study was performed on the job positions and personnel who were responsible for the above listed activities. The number of hours spent on construction related activity was determined, by position, and extended using actual payroll information. The cost of these expenses was divided by the estimated construction expenditures subject to overheads to determine an allocation rate. This rate was applied to actual construction expenditures subject to this overhead and the resulting amount was transferred from general and administrative expense to construction.

Note: General and Administrative costs are now recorded through the Supervision and Engineering overhead application.

Allowance for Funds Used During Construction

On February 2, 1977, the Federal Energy Regulatory Commission issued Order No. 561 establishing a "uniform formulary" method for determining the maximum rate to be used in computing the Allowance for Funds Used During Construction. In 2021, Allowance for Funds Used During Construction was capitalized at a cost rate of 3.67% on all classes of property except organization, autos, office equipment, tools and other property purchases.

The allowance was applied to construction for that period of time between the date of expenditure for construction or purchase of a project and the date in which such project was completed and placed in service, or was available for service. All expenditures incurred during the current month of construction of a project were assumed to occur on the 15th of the month; consequently, interest in the current month's expenditures was for a period of one-half month only. All projects placed in service during a month were assumed to be placed in service on the 15th of the month; consequently, interest for the month-in-service was for a period of one-half month only. All previously applied interest was eliminated from the base amount before the current calculation of interest; i.e., there was no calculation of interest on interest. No interest was applied on contract retainage and contributions in aid of construction applicable to any budgets and related work orders.

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Accumulated Provision for Depreciation of Gas Utility Plant (Account 108)					
1. Explain in a footnote any important adjustments during year. 2. Explain in a footnote any difference between the amount for book cost of plant retired, line 10, column (c), and that reported for gas plant in service, page 204-209, column (d), excluding retirements of nondepreciable property. 3. The provisions of Account 108 in the Uniform System of Accounts require that retirements of depreciable plant be recorded when such plant is removed from service. If the respondent has a significant amount of plant retired at year end which has not been recorded and/or classified to the various reserve functional classifications, make preliminary closing entries to tentatively functionalize the book cost of the plant retired. In addition, include all costs included in retirement work in progress at year end in the appropriate functional classifications. 4. Show separately interest credits under a sinking fund or similar method of depreciation accounting. 5. At lines 7 and 14, add rows as necessary to report all data. Additional rows should be numbered in sequence, e.g., 7.01, 7.02, etc.					
Line No.	Item (a)	Total (c+d+e) (b)	Gas Plant in Service (b)	Gas Plant Held for Future Use (c)	Gas Plant Leased to Others (d)
	Section A. BALANCES AND CHANGES DURING YEAR				
1	Balance Beginning of Year	161,719,950	161,719,950		
2	Depreciation Provisions for Year, Charged to				
3	(403) Depreciation Expense	14,785,716	14,785,716		
4	(403.1) Depreciation Expense for Asset Retirement Costs	—			
5	(413) Expense of Gas Plant Leased to Others	—			
6	Transportation Expenses - Clearing	—			
7	Other Clearing Accounts	—			
8	Other Clearing (Specify) (footnote details):	—			
9					
10	TOTAL Deprec. Prov. for Year (Total of lines 3 thru 8)	14,785,716	14,785,716	—	—
11	Net Charges for Plant Retired:				
12	Book Cost of Plant Retired	(6,503,277)	(6,503,277)		
13	Cost of Removal	(3,506,704)	(3,506,704)		
14	Salvage (Credit)	(9,514)	(9,514)		
15	TOTAL Net Chrgs for Plant Ret. (Total of lines 12 thru 14)	(10,000,467)	(10,000,467)	—	—
16	Other Debit or Credit Items (Describe) (footnote details):	85,453	85,453		
17		—			
18	Book Cost of Asset Retirement Costs	39,669	39,669		
19	Balance End of Year (Total of lines 1,10,15,16 and 18)	166,630,321	166,630,321	—	—
	Section B. BALANCES AT END OF YEAR ACCORDING TO FUNCTIONAL CLASSIFICATIONS				
21	Productions-Manufactured Gas	—			
22	Production and Gathering-Natural Gas	—			
23	Products Extraction-Natural Gas	—			
24	Underground Gas Storage	—			
25	Other Storage Plant	—			
26	Base Load LNG Terminating and Processing Plant	—			
27	Transmission	—			
28	Distribution	166,370,385	166,370,385		
29	General	259,936	259,936		
30	TOTAL (Total of lines 21 thru 29)	166,630,321	166,630,321	—	—



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Gas Stored (Accounts 117.1, 117.2, 117.3, 117.4, 164.1, 164.2, and 164.3)									
1. If during the year adjustments were made to the stored gas inventory reported in columns (d), (f), (g), and (h) (such as to correct cumulative inaccuracies of gas measurements), explain in a footnote the reason for the adjustments, the Dth and dollar amount of adjustment, and account charged or credited. 2. Report in column (e) all encroachments during the year upon the volumes designated as base gas, column (b), and system balancing gas, column (c), and gas property recordable in the plant accounts. 3. State in a footnote the basis of segregation of inventory between current and noncurrent portions. Also, state in a footnote the method used to report storage (i.e., fixed asset method or inventory method).									
Line No.	Description	(Account 117.1)	(Account 117.2)	Noncurrent (Account 117.3)	(Account 117.4)	Current (Account 164.1)	LNG (Account 164.2)	LNG (Account 164.3)	Total
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
1	Balance at Beginning of Year					39,756,984			39,756,984
2	Gas Delivered to Storage (contra Account)					28,233,029			28,233,029
3	Gas Withdrawn from Storage (contra Account)					26,043,743			26,043,743
4	Other Debits and Credits (Net)					—			
5	Balance at End of Year					41,946,270			41,946,270
6	Mcf					7,804,221			7,804,221
6a	Dth					8,116,390			8,116,378
7	Amount per Mcf					5.37			5.37
7a	Amount Per Dth					5.17			5.17

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Investments (Account 123, 124, and 136)				
<p>1. Report below investments in Accounts 123, Investments in Associated Companies, 124, Other Investments, and 136, Temporary Cash Investments.</p> <p>2. Provide a subheading for each account and list thereunder the information called for:</p> <p>(a) Investment in Securities-List and describe each security owned, giving name of issuer, date acquired and date of maturity. For bonds, also give principal amount, date of issue, maturity, and interest rate. For capital stock (including capital stock of respondent reacquired under a definite plan for resale pursuant to authorization by the Board of Directors, and included in Account 124, Other Investments) state number of shares, class, and series of stock. Minor investments may be grouped by classes. Investments included in Account 136, Temporary Cash Investments, also may be grouped by classes.</p> <p>(b) Investment Advances-Report separately for each person or company the amounts of loans or investment advances that are properly includable in Account 123. Include advances subject to current repayment in Account 145 and 146. With respect to each advance, show whether the advance is a note or open account.</p>				
Line No.	Description of Investment  (a)	*	Book Cost at Beginning of Year (If book cost is different from cost to respondent, give cost to respondent in a footnote and explain difference)  (c)	Purchases or Additions During the Year  (d)
1	Liquid Money Market Instruments		—	—
2	(Temporary Cash Account 13600001)			
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40	Total		—	—

Name of Respondent COLUMBIA GAS OF KENTUCKY, INC	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) March 31, 2022	Year/Period of Report December 31, 2021
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Investments (Account 123, 124, and 136) (continued)					
List each note, giving date of issuance, maturity date, and specifying whether note is a renewal. Designate any advances due from officers, directors, stockholders, or employees.					
3. Designate with an asterisk in column (b) any securities, notes or accounts that were pledged, and in a footnote state the name of pledges and purpose of the pledge.					
4. If Commission approval was required for any advance made or security acquired, designate such fact in a footnote and cite Commission, date of authorization, and case or docket number.					
5. Report in column (h) interest and dividend revenues from investments including such revenues from securities disposed of during the year.					
6. In column (i) report for each investment disposed of during the year the gain or loss represented by the difference between cost of the investment (or the other amount at which carried in the books of account if different from cost) and the selling price thereof, not including any dividend or interest adjustment includible in column (h).					
Line No.	Sales or Other Dispositions During Year (e)	Principal Amount or No. of Shares at End of Year (f)	Book Cost at End of Year (If book cost is different from cost to respondent, give cost to respondent in a footnote and explain difference) (g)	Revenues for Year (h)	Gain or Loss from Investment Disposed of (i)
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Name of Respondent COLUMBIA GAS OF KENTUCKY, INC	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) March 31, 2022	Year/Period of Report  December 31, 2021
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Investments in Subsidiary Companies (Account 123.1)				
1. Report below investments in Account 123.1, Investments in Subsidiary Companies. 2. Provide a subheading for each company and list thereunder the information called for below. Sub-total by company and give a total in columns (e), (f), (g) and (h). (a) Investment in Securities-List and describe each security owned. For bonds give also principal amount, date of issue, maturity, and interest rate. (b) Investment Advances - Report separately the amounts of loans or investment advances which are subject to repayment, but which are not subject to current settlement. With respect to each advance show whether the advance is a note or open account. List each note giving date of issuance, maturity date, and specifying whether note is a renewal. 3. Report separately the equity in undistributed subsidiary earnings since acquisition. The total in column (e) should equal the amount entered for Account 418.1.				
Line No.	Description of Investment  (a)	Date Acquired  (b)	Date of Maturity  (c)	Amount of Investment at Beginning of Year  (d)
1	Common Stock-Central Kentucky Transmission	7/31/2006		739,997
2				—
3				—
4				—
5				—
6				—
7				—
8				—
9				—
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39				—
40	Total Cost of Account 123.1		TOTAL	739,997

Name of Respondent COLUMBIA GAS OF KENTUCKY, INC	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) March 31, 2022	Year/Period of Report December 31, 2021
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Investments in Subsidiary Companies (Account 123.1) (continued)				
4. Designate in a footnote, any securities, notes, or accounts that were pledged, and state the name of pledgee and purpose of the pledge. 5. If Commission approval was required for any advance made or security acquired, designate such fact in a footnote and give name of Commission, date of authorization, and case or docket number. 6. Report in column (f) interest and dividend revenues from investments, including such revenues from securities disposed of during the year. 7. In column (h) report for each investment disposed of during the year, the gain or loss represented by the difference between cost of the investment (or the other amount at which carried in the books of account if different from cost), and the selling price thereof, not including interest adjustments includible in column (f). 8. Report on Line 40, column (a) the total cost of Account 123.1.				
Line No.	Equity in Subsidiary Earnings for Year (e)	Revenues for Year (f)	Amount of Investment at End of Year (g)	Gain or Loss from Investment Disposed of (h)
1	437		740,434	
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40	437	—	740,434	—



Name of Respondent COLUMBIA GAS OF KENTUCKY, INC	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) March 31, 2022	Year/Period of Report  December 31, 2021
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**Prepayments (Acct 165), Extraordinary Property Losses (Acct 182.1), Unrecovered Plant and Regulatory Study Costs (Acct 182.2)**  
(continued)

**EXTRAORDINARY PROPERTY LOSSES (ACCOUNT 182.1)**

Line No.	Description of Extraordinary Loss [include the date of loss, the date of Commission authorization to use Account 182.1 and period of amortization (mo, yr, to mo, yr)] Add rows as necessary to report all data. (a)	Balance at Beginning of Year (b)	Total Amount of Loss (c)	Losses Recognized During Year (d)	Written off During Year Account Charged (e)	Written off During Year Amount (f)	Balance at End of Year (g)
7	Not Applicable	—					
8		—					
9		—					
10		—					
11		—					
12		—					
13		—					
14		—					
<b>15</b>	<b>TOTAL</b>	—	—	—		—	—

Name of Respondent COLUMBIA GAS OF KENTUCKY, INC	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) March 31, 2022	Year/Period of Report  December 31, 2021
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**Prepayments (Acct 165), Extraordinary Property Losses (Acct 182.1), Unrecovered Plant and Regulatory Study Costs (Acct 182.2)**  
(continued)

UNRECOVERED PLANT AND REGULATORY STUDY COSTS (ACCOUNT 182.2)							
Line No.	Description of Unrecovered Plant and Regulatory Study Costs [Include in the description of costs, the date of Commission authorization to use Account 182.2 and period of amortization (mo, yr, to mo, yr)] Add rows as necessary to report all data. Number rows in sequence beginning with the next row number after the last row number used for extraordinary property losses. (a)	Balance at Beginning of Year (b)	Total Amount of Charges (c)	Costs Recognized During Year (d)	Written off During Year Account Charged (e)	Written off During Year Amount (f)	Balance at End of Year (g)
16	Not Applicable	—					
17		—					
18		—					
19		—					
20		—					
21		—					
22		—					
23		—					
24		—					
25		—					
26	TOTAL	—	—	—		—	—



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Name of Respondent COLUMBIA GAS OF KENTUCKY, INC	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) March 31, 2022	Year/Period of Report  December 31, 2021
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Other Regulatory Assets (Account 182.3)									
1. Report below the details called for concerning other regulatory assets which are created through the ratemaking actions of regulatory agencies (and not includable in other accounts). 2. For regulatory assets being amortized, show period of amortization in column (b). 3. Minor items (5% of the Balance at End of Year for Account 182.3 or amounts less than \$250,000, whichever is less) may be grouped by classes. 4. Report separately any "Deferred Regulatory Commission Expenses" that are also reported on pages 350-351, Regulatory Commission Expenses. 5. Provide in column (c), for each line item, the regulatory citation where authorization for the regulatory asset has been granted (e.g. Commission Order, state commission order, court decision).									
Line No.	Description and Purpose of Other Regulatory Assets  (a)	Amortization Period  (b)	Regulatory Citation  (c)	Balance at Beginning Current Quarter/ Year  (d)	Debits  (e)	Written off During Quarter/ Year Account Charged  (f)	Written off During Period Amount Recovered  (g)	Written off During Period Amount Deemed Unrecoverable  (h)	Balance at End of Current Quarter/ Year  (i)
1				—					
2	Gas Cost Incentive Program			2,606,109	1,299,899	421	2,309,039		1,596,969
3				—					—
4	Rate Case Expense Non-Current			1,370	371,124	928	2,123		370,371
5				—					—
6	RIP Expense - OCI			5,181,955	288,631	926	1,391,967		4,078,619
7				—					—
8	Gas Technology Institute Program			132,604	300,000	930	310,222		122,382
9				—					
10	Capital Lease			18,511	39,670	931	38,320		19,861
11				—					—
12	Energy Assistance Program			(7,986)	2,035,713	Various	1,989,614		38,113
13				—					—
14	COVID Costs: Current			—	11,318	921	—		11,318
15				—					—
16	COVID Costs: Non-Current			14,621	26,817	921	18,802		22,636
17				—					—
18	Rate Case Expense Current			—	185,185	928	—		185,185
19				—					—
20	DSM Expenses			—	6,590		—		6,590
21				—					—
22				—					—
23				—					—
24				—					—
25				—					—
26				—					—
27				—					—
28				—					—
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34				—					—
35				—					—
36				—					—
37				—					—
38				—					—
39				—					—
40	TOTAL			7,947,184	4,564,947		6,060,087	—	6,452,044

Name of Respondent COLUMBIA GAS OF KENTUCKY, INC	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) March 31, 2022	Year/Period of Report  December 31, 2021
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Miscellaneous Deferred Debits (Account 186)						
1. Report below the details called for concerning miscellaneous deferred debits.						
2. For any deferred debit being amortized, show period of amortization in column (a).						
3. Minor items (less than \$250,000) may be grouped by classes.						
Line No.	Description of Miscellaneous Deferred Debits (a)	Balance at Beginning of Year (b)	Debits (c)	Credits Account Charged (d)	Credits Amount (e)	Balance at End of Year (f)
1	Customer Advances	2,833,541	27,296	107	151,357	2,709,480
2	Other Misc Maint and Jobbing WIP Less than	266,006	893,416	107	1,148,473	10,949
3	\$250,000 (1 item)	—				—
4		—				
5		—				
6		—				
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36		—				
37		—				
38		—				
39	Misc. Work in Progress	—				
40	<b>TOTAL</b>	<b>3,099,547</b>	<b>920,712</b>		<b>1,299,830</b>	<b>2,720,429</b>

Name of Respondent COLUMBIA GAS OF KENTUCKY, INC	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) March 31, 2022	Year/Period of Report  December 31, 2021
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Accumulated Deferred Income Taxes (Account 190)				
1. Report the information called for below concerning the respondent's accounting for deferred income taxes.				
2. At Other (Specify), include deferrals relating to other income and deductions.				
3. Provide in a footnote a summary of the type and amount of deferred income taxes reported in the beginning-of-year and end-of-year balances for deferred income taxes that the respondent estimates could be included in the development of jurisdictional recourse rates.				
Line No.	Account Subdivisions  (a)	Balance at Beginning of Year  (b)	Changes During Year Amounts Debited to Account 410.1 (c)	Changes During Year Amounts Credited to Account 411.1 (d)
1	Account 190			
2	Electric	—		
3	Gas (See Other)	—		
4	Other (Define)	—		
4.01	Uncollectible Accounts	707,437	490,056	19,790
4.02	Reg Liability Rate Reserve - Current	—	—	—
4.03	Reg Liability NC-CSRR Overcollect	—	—	—
4.04	ASC 740 Fed Gross Up	6,832,643	193,970	—
4.05	State - ASC 740 ST Gross Up	2,258,460	15,535	—
4.06	Vacation Accrual	550,338	20,794	24,533
4.07	Reg Liability NC-State Tax Reform	—	—	—
4.08	Reg Liability Current-AMRP	240,778	250,911	10,133
4.09	Accrued Liability-Severance	15,240	2,744	67,958
4.10	Customer Advances	706,937	42,283	1,708
4.11	Capitalized Inventory Costs	(519,213)	200,892	—
4.12	Gross-up on Regulatory Amounts	30,651	—	—
4.13	Stock Comp LTIP	118,745	1,249	30,918
4.14	Charitable Contributions	22,982	—	—
4.15	LIFO Tax Adjustment	2,002,348	—	—
4.16	Reg Liability Current-Other	10,540	20,894	844
4.17	Federal NOL Carryforward	4,287,432	40,361	—
4.18	Intercompany Gain	—	—	—
4.19	OPEB	121,046	226,954	145,540
4.20	Deferred Compensation	190,966	12,045	298,255
4.21	Kentucky NOL Carryforward	435,768	323,304	—
4.22	R & D Credit Carryforward	98,873	—	—
4.23	Lease	137,617	156,325	100,870
4.24	Reg Liability NC-BA Lost Credits	—	—	—
4.25	Work Opportunity Tax Credit	10,400	—	—
5	Total (Total of lines 2 thru 4)	18,259,988	1,998,317	700,549
6	Other (Rounding)	1	(3)	(1)
7	TOTAL Account 190 (Total of lines 5 thru 6)	18,259,989	1,998,314	700,548
8	Classification of TOTAL			
9	Federal Income Tax	14,702,642	1,429,110	575,133
10	State Income Tax	3,557,347	569,207	125,418
11	Local Income Tax	—		

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Accumulated Deferred Income Taxes (Account 190) (continued)							
Line No.	Changes During Year Amounts Debited to Account 410.2 (e)	Changes During Year Amounts Credited to Account 411.2 (f)	Adjustments Debits Account No. (g)	Adjustments Debits Amount (h)	Adjustments Credits Account No. (i)	Adjustments Credits Amount (j)	Balance at End of Year (k)
1							
2							—
3							—
4							—
4.01	—	—					237,171
4.02	—	—					—
4.03	—	—					—
4.04	—	—					6,638,673
4.05	—	—					2,242,925
4.06	—	—					554,077
4.07	—	—					—
4.08	—	—					—
4.09	—	—					80,454
4.10	—	—					666,362
4.11	—	—			254	200,892	(519,213)
4.12	—	—	254	9,594			21,057
4.13	—	—					148,414
4.14	—	9,951	190	32,933			—
4.15	—	—					2,002,348
4.16	—	—					(9,510)
4.17	—	—			190 / 254	67,987	4,315,058
4.18	—	—					—
4.19	—	—					39,632
4.20	—	—					477,176
4.21	—	—					112,464
4.22	—	—					98,873
4.23	—	—					82,162
4.24	—	—					—
4.25	—	—					10,400
5	—	9,951		42,527		268,879	17,198,523
6	—	—		2		1	4
7	—	9,951		42,529		268,880	17,198,527
8							
9	—	9,951		42,527		268,880	14,084,969
10	—	—		—		—	3,113,558
11							

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Capital Stock (Accounts 201 and 204)				
1. Report below the details called for concerning common and preferred stock at end of year, distinguishing separate series of any general class. Show separate totals for common and preferred stock. 2. Entries in column (b) should represent the number of shares authorized by the articles of incorporation as amended to end of year. 3. Give details concerning shares of any class and series of stock authorized to be issued by a regulatory commission which have not yet been issued.				
Line No.	Class and Series of Stock and Name of Stock Exchange  (a)	Number of Shares Authorized by Charter (b)	Par or Stated Value per Share (c)	Call Price at End of Year (d)
1	Common Stock (Account 201)			
2	Common Stock	1,100,000	25	
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40	Total	—		

Name of Respondent COLUMBIA GAS OF KENTUCKY, INC	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) March 31, 2022	Year/Period of Report December 31, 2021
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Capital Stock (Accounts 201 and 204)						
<p>4. The identification of each class of preferred stock should show the dividend rate and whether the dividends are cumulative or noncumulative.</p> <p>5. State in a footnote if any capital stock that has been nominally issued is nominally outstanding at end of year.</p> <p>6. Give particulars (details) in column (a) of any nominally issued capital stock, reacquired stock, or stock in sinking and other funds which is pledged, stating name of pledgee and purpose of pledge.</p>						
Line No.	Outstanding per Bal. Sheet (total amt outstanding without reduction for amts held by respondent) Shares (e)	Outstanding per Bal. Sheet Amount (f)	Held by Respondent As Reacquired Stock (Acct 217) Shares (g)	Held by Respondent As Reacquired Stock (Acct 217) Cost (h)	Held by Respondent In Sinking and Other Funds Shares (i)	Held by Respondent In Sinking and Other Funds Amount (j)
1						
2	952,248	23,806,200				
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**Capital Stock: Subscribed, Liability for Conversion, Premium on, and Installments Received on (Accts 202, 203, 205, 206, 207, and 212)**

1. Show for each of the above accounts the amounts applying to each class and series of capital stock.
2. For Account 202, Common Stock Subscribed, and Account 205, Preferred Stock Subscribed, show the subscription price and the balance due on each class at the end of year.
3. Describe in a footnote the agreement and transactions under which a conversion liability existed under Account 203, Common Stock Liability for Conversion, or Account 206, Preferred Stock Liability for Conversion, at the end of year.
4. For Premium on Account 207, Capital Stock, designate with an asterisk in column (b), any amounts representing the excess of consideration received over stated values of stocks without par value.

Line No.	Name of Account and Description of Item (a)	*	Number of Shares (c)	Amount (d)
1	Not Applicable			
2				
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4				
5			—	—
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40	Total		0	0



Name of Respondent COLUMBIA GAS OF KENTUCKY, INC	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) March 31, 2022	Year/Period of Report December 31, 2021
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Other Paid-In Capital (Accounts 208-211)		
<p>1. Report below the balance at the end of the year and the information specified below for the respective other paid-in capital accounts. Provide a subheading for each account and show a total for the account, as well as a total of all accounts for reconciliation with the balance sheet, page 112. Explain changes made in any account during the year and give the accounting entries effecting such change.</p> <p>(a) Donations Received from Stockholders (Account 208) - State amount and briefly explain the origin and purpose of each donation.</p> <p>(b) Reduction in Par or Stated Value of Capital Stock (Account 209) - State amount and briefly explain the capital changes that gave rise to amounts reported under this caption including identification with the class and series of stock to which related.</p> <p>(c) Gain or Resale or Cancellation of Reacquired Capital Stock (Account 210) - Report balance at beginning of year, credits, debits, and balance at end of year with a designation of the nature of each credit and debit identified by the class and series of stock to which related.</p> <p>(d) Miscellaneous Paid-In Capital (Account 211) - Classify amounts included in this account according to captions that, together with brief explanations, disclose the general nature of the transactions that gave rise to the reported amounts.</p>		
Line No.	Item (a)	Amount (b)
1	<b>Account 208 - Donations Received From Stockholders</b>	
2	None	
3		
4	<b>Account 209 - Reduction in Par or Stated Value of Capital Stock</b>	
5	None	
6		
7	<b>Account 210 - Gain on Resale or Cancellation of Reacquired Capital Stock</b>	
8	None	
9		
10	<b>ACCOUNT 211 Miscellaneous Paid-In-Capital</b>	
11	Excess of Book Value of Assets Acquired from Cincinnati Gas Transportation Company over the Liability Assumed	12
12	Adjustments of Depreciation Reserve for Cincinnati Gas Transportation Company, Acquired Company and Respondent	595,081
13	Paid-In Capital Transferred to Kentucky Gas Transmission Corporation as of January 1, 1957	(363,441)
14	Paid-In Capital Transferred to Columbia Gas of Kentucky as of June 2015	777,092
15	Paid-In Capital Transferred to Columbia Gas of Kentucky as of December 2018	2,500,000
16	Paid-In Capital Transferred to Columbia Gas of Kentucky as of September 2020	6,000,000
17	Transfer Parent Company Federal Tax Savings	5,443,045
18	Paid-In Capital Transferred to Columbia Gas of Kentucky as of December 2021	26,000,000
19	Finance Tax Savings Allocation of APIC as of January 2021	66,735
20		
21		
22		
23		
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25		
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32		
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35		
36	<b>TOTAL</b>	<b>41,018,524</b>

Name of Respondent COLUMBIA GAS OF KENTUCKY, INC	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) March 31, 2022	Year/Period of Report  December 31, 2021
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DISCOUNT ON CAPITAL STOCK (ACCOUNT 213)		
1. Report the balance at end of year of discount on capital stock for each class and series of capital stock. Use as many rows as necessary to report all data. 2. If any change occurred during the year in the balance with respect to any class or series of stock, attach a statement giving details of the change. State the reason for any charge-off during the year and specify the account charged.		
Line No.	Class and Series of Stock (a)	Balance at End of Year (b)
1	Not Applicable	
2		
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11		
12		
13		
14		
TOTAL		—
CAPITAL STOCK EXPENSE (ACCOUNT 214)		
1. Report the balance at end of year of capital stock expenses for each class and series of capital stock. Use as many rows as necessary to report all data. Number the rows in sequence starting from the last row number used for Discount on Capital Stock above. 2. If any change occurred during the year in the balance with respect to any class or series of stock, attach a statement giving details of the change. State the reason for any charge-off of capital stock expense and specify the account charged.		
Line No.	Class and Series of Stock (a)	Balance at End of Year (b)
16	Not Applicable	
17		
18		
19		
20		
21		
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27		
28		
TOTAL		—

Name of Respondent COLUMBIA GAS OF KENTUCKY, INC	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) March 31, 2022	Year/Period of Report  December 31, 2021
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<b>Securities Issued or Assumed and Securities Refunded or Retired During the Year</b>
--

1. Furnish a supplemental statement briefly describing security financing and refinancing transactions during the year and the accounting for the securities, discounts, premiums, expenses, and related gains or losses. Identify as to Commission authorization numbers and dates.
2. Provide details showing the full accounting for the total principal amount, par value, or stated value of each class and series of security issued, assumed, retired, or refunded and the accounting for premiums, discounts, expenses, and gains or losses relating to the securities. Set forth the facts of the accounting clearly with regard to redemption premiums, unamortized discounts, expenses, and gain or losses relating to securities retired or refunded, including the accounting for such amounts carried in the respondent's accounts at the date of the refunding or refinancing transactions with respect to securities previously refunded or retired.
3. Include in the identification of each class and series of security, as appropriate, the interest or dividend rate, nominal date of issuance, maturity date, aggregate principal amount, par value or stated value, and number of shares. Give also the issuance of redemption price and name of the principal underwriting firm through which the security transactions were consummated.
4. Where the accounting for amounts relating to securities refunded or retired is other than that specified in General Instruction 17 of the Uniform System of Accounts, cite the Commission authorization for the different accounting and state the accounting method.
5. For securities assumed, give the name of the company for which the liability on the securities was assumed as well as details of the transactions whereby the respondent undertook to pay obligations of another company. If any unamortized discount, premiums, expenses, and gains or losses were taken over onto the respondent's books, furnish details of these amounts with amounts relating to refunded securities clearly earmarked.

Not Applicable

Name of Respondent COLUMBIA GAS OF KENTUCKY, INC	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) March 31, 2022	Year/Period of Report  December 31, 2021
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Long-Term Debt (Accounts 221, 222, 223, and 224)				
1. Report by Balance Sheet Account the details concerning long-term debt included in Account 221, Bonds, 222, Reacquired Bonds, 223, Advances from Associated Companies, and 224, Other Long-Term Debt. 2. For bonds assumed by the respondent, include in column (a) the name of the issuing company as well as a description of the bonds. 3. For Advances from Associated Companies, report separately advances on notes and advances on open accounts. Designate demand notes as such. Include in column (a) names of associated companies from which advances were received. 4. For receivers' certificates, show in column (a) the name of the court and date of court order under which such certificates were issued.				
Line No.	Class and Series of Obligation and Name of Stock Exchange  (a)	Nominal Date of Issue  (b)	Date of Maturity  (c)	Outstanding (Total amount outstanding without reduction for amts held by respondent) (d)
1	Account 223 - Advances From Assoc Co			
2	Promissory Note from NiSource Finance Corp	*	*	192,375,000
3				
4	* See Page 257-A			
5				
6				
7				
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39				
40	TOTAL			—

Name of Respondent COLUMBIA GAS OF KENTUCKY, INC	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) March 31, 2022	Year/Period of Report  December 31, 2021
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Long-Term Debt (Accounts 221, 222, 223, and 224)					
5. In a supplemental statement, give explanatory details for Accounts 223 and 224 of net changes during the year. With respect to long-term advances, show for each company: (a) principal advanced during year (b) interest added to principal amount, and (c) principal repaid during year. Give Commission authorization numbers and dates. 6. If the respondent has pledged any of its long-term debt securities, give particulars (details) in a footnote, including name of the pled gee and purpose of the pledge. 7. If the respondent has any long-term securities that have been nominally issued and are nominally outstanding at end of year, describe such securities in a footnote. 8. If interest expense was incurred during the year on any obligations retired or reacquired before end of year, include such interest expense in column (f). Explain in a footnote any difference between the total of column (f) and the total Account 427, Interest on Long-Term Debt and Account 430, Interest on Debt to Associated Companies. 9. Give details concerning any long-term debt authorized by a regulatory commission but not yet issued.					
Line No.	Interest for Year Rate (in %) (e)	Interest for Year Amount (f)	Held by Respondent Reacquired Bonds (Acct 222) (g)	Held by Respondent Sinking and Other Funds (h)	Redemption Price per \$100 at End of Year (i)
1					
2		* 7,260,372			
3					
4					
5					
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9					
10					
11					
12					
13					
14					
15					
16					
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39					
40		7,260,372			

Name of Respondent COLUMBIA GAS OF KENTUCKY, INC	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) March 31, 2022	Year/Period of Report  December 31, 2021
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COLUMBIA GAS OF KENTUCKY, INC.

December 31, 2021

LONG-TERM DEBT (Accounts 221, 222, 223, and 224) (Continued)									
DATE OF ISSUE (a)	DATE OF MATURITY (b)	BALANCE BEGINNING OF YEAR (c)	PRINCIPAL ADVANCED DURING YEAR (d)	PRINCIPAL TRANSFERS AND PAYMENTS (e) *	BALANCE END OF YEAR (f)	INTEREST FOR YEAR		COMMISSION AUTHORITY	
						RATE (g)	AMOUNT (h)	FILE NUMBER (i)	DATE (j)
Account 223 - Installment Promissory Notes									
1/5/2006	1/5/2026	12,375,000			12,375,000	5.920%	734,607	CKY4	1/5/2006
11/1/2006	11/1/2021	16,000,000		16,000,000	—	6.015%	806,834	CKY5	11/1/2006
12/16/2010	12/16/2030	10,000,000			10,000,000	6.020%	603,649	CKY7	12/16/2010
1/7/2013	1/7/2043	20,000,000			20,000,000	5.770%	1,157,162	CKY8	1/7/2013
12/23/2013	12/23/2043	20,000,000			20,000,000	6.200%	1,243,397	CKY9	12/23/2013
12/16/2014	12/16/2044	5,000,000			5,000,000	4.430%	222,107	CKY10	12/16/2014
9/30/2016	9/30/2046	31,000,000			31,000,000	3.843%	1,194,438	CKY11	9/30/2016
12/31/2018	12/31/2048	13,000,000			13,000,000	4.644%	605,322	CKY12	12/31/2018
12/31/2019	12/31/2049	15,000,000			15,000,000	3.749%	563,815	CKY13	12/31/2019
6/30/2020	6/30/2050	12,000,000			12,000,000	3.174%	381,948	CKY14	6/30/2020
6/30/2021	6/30/2051		22,000,000		22,000,000	3.272%	366,823	CKY15	6/30/2021
9/30/2021	9/30/1951		22,000,000		22,000,000	3.277%	185,667	CKY16	9/30/2021
12/31/2021	12/31/1951		10,000,000		10,000,000	3.267%	1,438	CKY17	12/31/2021
TOTAL ACCOUNT 223			154,375,000	54,000,000	16,000,000	192,375,000	8,067,207		
Schedule 257 Additional Borrowing Authorized But Not Yet Issued None									

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Unamortized Debt Expense, Premium and Discount on Long-Term Debt (Accounts 181, 225, 226)					
1. Report under separate subheadings for Unamortized Debt Expense, Unamortized Premium on Long-Term Debt and Unamortized Discount on Long-Term Debt, details of expense, premium or discount applicable to each class and series of long-term debt. 2. Show premium amounts by enclosing the figures in parentheses. 3. In column (b) show the principal amount of bonds or other long-term debt originally issued. 4. In column (c) show the expense, premium or discount with respect to the amount of bonds or other long-term debt originally issued.					
Line No.	Designation of Long-Term Debt  (a)	Principal Amount of Debt Issued  (b)	Total Expense Premium or Discount  (c)	Amortization Period  Date From (d)	Amortization Period  Date To (e)
1	Not Applicable				
2					
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Unamortized Debt Expense, Premium and Discount on Long-Term Debt (Accounts 181, 225, 226)				
5. Furnish in a footnote details regarding the treatment of unamortized debt expense, premium or discount associated with issues redeemed during the year. Also, give in a footnote the date of the Commission's authorization of treatment other than as specified by the Uniform System of Accounts. 6. Identify separately undisposed amounts applicable to issues which were redeemed in prior years. 7. Explain any debits and credits other than amortization debited to Account 428, Amortization of Debt Discount and Expense, or credited to Account 429, Amortization of Premium on Debt-Credit.				
Line No.	Balance at Beginning of Year (f)	Debits During Year (g)	Credits During Year (h)	Balance at End of Year (i)
1		—		
2	—			
3	—			
4	—			
5	—			
6	—			
7	—			
8	—			
9	—			
10	—	—	—	—
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Unamortized Loss and Gain on Recaptured Debt (Accounts 189, 257)							
1. Report under separate subheadings for Unamortized Loss and Unamortized Gain on Recaptured Debt, details of gain and loss, including maturity date, on reacquisition applicable to each class and series of long-term debt. If gain or loss resulted from a refunding transaction, include also the maturity date of the new issue. 2. In column (c) show the principal amount of bonds or other long-term debt reacquired. 3. In column (d) show the net gain or net loss realized on each debt reacquisition as computed in accordance with General Instruction 17 of the Uniform Systems of Accounts. 4. Show loss amounts by enclosing the figures in parentheses. 5. Explain in a footnote any debits and credits other than amortization debited to Account 428.1, Amortization of Loss on Recaptured Debt, or credited to Account 429.1, Amortization of Gain on Recaptured Debt-Credit.							
Line No.	Designation of Long-Term Debt (a)	Date of Maturity (b)	Date Recaptured (c)	Principal of Debt Recaptured (d)	Net Gain or Loss (e)	Balance at Beginning of Year (f)	Balance at End of Year (g)
1	Not Applicable						
2						—	
3						—	
4						—	
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Name of Respondent COLUMBIA GAS OF KENTUCKY, INC	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) March 31, 2022	Year/Period of Report December 31, 2021
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Reconciliation of Reported Net Income with Taxable Income for Federal Income Taxes		
<p>1. Report the reconciliation of reported net income for the year with taxable income used in computing Federal Income Tax accruals and show computation of such tax accruals. Include in the reconciliation, as far as practicable, the same detail as furnished on Schedule M-1 of the tax return for the year. Submit a reconciliation even though there is no taxable income for the year. Indicate clearly the nature of each reconciling amount.</p> <p>2. If the utility is a member of a group that files consolidated Federal tax return, reconcile reported net income with taxable net income as if a separate return were to be filed, indicating, however, intercompany amounts to be eliminated in such a consolidated return. State names of group members, tax assigned to each group member, and basis of allocation, assignments, or sharing of the consolidated tax among the group members.</p>		
Line No.	Details (a)	Amount (b)
1	Net Income for the Year (Page 116)	12,404,462
2	Reconciling Items for the Year	
3		
4	Income (Loss) Items	
5	SEE PAGE 261A	(202,644)
6		
7		
8		
9	Expense/Deduction Items	
10	SEE PAGE 261A	(9,169,873)
11		
12		
13		
14		
15		
16		
17		
18		
19		
20		
21		
22		
23		
24		
25		
26	TOTAL	
27	Federal Tax Net Income	3,031,945
28	Show Computation of Tax:	
29	Separate Return Tax @ 21% of Line 27	636,708
30	Books to Return	9,911
31		
32		
33	Net Taxes Charged	646,619
34		
35		

Name of Respondent COLUMBIA GAS OF KENTUCKY, INC	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) March 31, 2022	Year/Period of Report December 31, 2021
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<b>Reconciliation of Reported Net Income with Taxable Income for Federal Income Taxes (Continued)</b>
---

Income (Loss) Items

Equity Income from Subsidiaries	(437)
Customer Advances	(162,627)
Net Operating Loss Carryforward	(24,969)
Gas Cost Incentive Plan	(80,361)
Gas Cost Uncollectible Charge	65,750
Total	<u><u>(\$202,644)</u></u>

Expense/Deduction Items

Federal Income Taxes - Current	646,619
Federal Income Taxes - Deferred	1,904,788
Sec 461(h) Property Taxes	3,154,371
State Income Taxes - Deferred	807,710
State Income Taxes - True-Up	0
Stock Compensation Expense	118,915
Business Meals & Entertainment	7,518
Lobbying Expenses	86,261
Pension Expense	155,678
SFAS 112	(64,609)
OPEB	(261,700)
Compensation: Vacation Accrual	14,987
Compensation: Bonus Accrual	1,408,509
Property	(13,602,734)
Fines and Penalties	156,001
Bad Debt Expense	(1,884,830)
Customer Assistance Plan	(566,964)
Rate Case Expense	(185,185)
Builder Incentives Amortization	0
Rate Case Reserve	0
State Tax Reform	0
PBRA	1,009,140
AMRP	(965,043)
Gas Audit Costs	10,222
Reg Asset DSM Expenses-Gas	(6,590)
Employee Stock Purchase Plan	13,754
Right of Use Asset	213,680
Operating Lease	(222,259)
Reg Liab NC-BA Lost Credits	0
NC Reg Asset Def Depr Cap Lse	(1,349)
Reg Asset Rate Case Non-Current	(369,001)
NC Payroll Tax Cares Act	(394,679)
NC Reg Asset Covid Costs	(19,333)
Parking	1,108
AFUDC Equity	(334,858)
LIFO Tax Adjustment to Inventories	0
Sec 263 Inventory Capitalization	0
Total	<u><u>(\$9,169,873)</u></u>

Name of Respondent COLUMBIA GAS OF KENTUCKY, INC	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) March 31, 2022	Year/Period of Report  December 31, 2021
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**Reconciliation of Reported Net Income with Taxable Income for Federal Income Taxes (Continued)**

**Reconcilement of 2021 Federal Income Taxes Payable  
to Federal Income Tax Expense**

Respondent is a subsidiary of the Nisource, Inc., which files a Consolidated Federal Income Tax Return.

The information on tax assigned to group members, basis allocations and sharing of consolidated tax is not available at this time as the Consolidated Tax Return has not yet been filed.

Name of Respondent COLUMBIA GAS OF KENTUCKY, INC	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) March 31, 2022	Year/Period of Report  December 31, 2021
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**Reconciliation of Reported Net Income with Taxable Income for Federal Income Taxes (Continued)**

**Name of Group Members Filing Consolidated Federal Income Tax Return:**

Nisource Inc. (DE)  
 NiSource Corporate Group, Inc.  
 EnergyUSA-TPC Corp.  
 NiSource Corporate Services Company  
 NiSource Development Company, Inc.  
 Lake Erie Land Company  
 NiSource Energy Technologies, Inc.  
 Nisource Insurance Corporation, Inc  
 NiSource Gas Distribution Group, Inc.  
 Bay State Gas Company (DBA Columbia Gas of Massachusetts)  
 Columbia Gas of Kentucky, Inc.  
 Columbia Gas of Maryland, Inc.  
 Columbia Gas of Ohio, Inc.  
 Columbia Gas of Ohio Receivables Corp.  
 Columbia Gas of Pennsylvania, Inc.  
 Columbia Gas of Pennsylvania  
 Columbia Gas of Virginia, Inc.  
 Central Kentucky Transmission  
 Northern Indiana Public Service Company  
 NIPSCO Accounts Receivable  
 NiSource Strategic Sourcing Company  
 NiSource Retail Services, Inc.

Name of Respondent COLUMBIA GAS OF KENTUCKY, INC	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) March 31, 2022	Year/Period of Report December 31, 2021
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TAXES ACCRUED, PREPAID AND CHARGED DURING YEAR				
<p>1. Give particulars(details) of the combined prepaid and accrued tax accounts and show the total taxes charged to operations and other accounts during the year. Do not include gasoline and other sales taxes which have been charged to the accounts to which the taxed material was charged. If the actual or estimated amounts of such taxes are known, show the amounts in a footnote and designate whether estimated or actual amounts.</p> <p>2. Include on this page, taxes paid during the year and charged direct to final accounts, (not charged to prepaid or</p> <p>accrued taxes). Enter the amounts in both columns (d) and (e). The balancing of this page is not affected by the inclusion of these taxes.</p> <p>3. Include in column (d) taxes charged during the year, taxes charged to operations and other accounts through (a) accruals credited to taxes accrued, (b) amounts credited to proportions of prepaid taxes chargeable to current year, and (c) taxes paid and charged direct to operations or accounts other than accrued and prepaid tax accounts.</p> <p>4. List the aggregate of each kind of tax in such manner</p>				
Line No.	Kind Of Tax (See Instruction 5)  (a)	BALANCE AT BEGINNING OF YEAR		
		Taxes Accrued (b)	Prepaid Taxes (c)	
1	Federal Taxes: Income: 2016	(908,035)		—
2	2017	(919)		—
3	2018	4,042,501		—
4	2019	(1,949,716)		—
5	2020	781,653		—
6	2021	—		—
7				
8	Unemployment: 2020	(140)		—
9	2021	—		—
10	FICA: 2020	88,536		—
11	2021	—		—
12	TOTAL (Continued on Page 262-A)			
DISTRIBUTION OF TAXES CHARGED (Show utility department where applicable and account charged)				
Line No.	Electric (Account 408.1 409.1)	Gas (Account 408.1 409.1)	Other Utility Departments (Account 408.1 409.1)	Other Income and Deductions (Account 408.2 409.2)
	(i)	(i)	(k)	(l)
1				
2				
3				
4				
5		405,669		240,950
6				
7				
8				
9		5,301		
10				
11		934,347		
12	TOTAL (Continued on Page 262-A)			



Name of Respondent COLUMBIA GAS OF KENTUCKY, INC	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) March 31, 2022	Year/Period of Report December 31, 2021
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<b>TAXES ACCRUED, PREPAID AND CHARGED DURING YEAR (Continued)</b>					
<p>that the total tax for each State and subdivision can readily be ascertained.</p> <p>5. If any tax (exclude Federal and State income taxes) covers more than one year, show the required information separately for each tax year, identifying the year in column(a).</p> <p>6. Enter all adjustments of the accrued and prepaid tax accounts in column (f) and explain each adjustment in a footnote. Designate debit adjustments by parentheses.</p> <p>7. Do not include on this page entries with respect to deferred income taxes or taxes collected through payroll</p>			<p>deductions or otherwise pending transmittal of such taxes to the taxing authority.</p> <p>8. Show in columns (i) thru (p) how the taxed accounts were distributed. Show both the utility department and number of account charged. For taxes charged to utility plant, show the number of the appropriate balance sheet plant account or subaccount.</p> <p>9. For any tax apportioned to more than one utility department or account, state in a footnote the basis (necessity) of apportioning such tax.</p> <p>10. Items under \$250,000 may be grouped.</p>		
Taxes Charged During Year (d)	Taxes Paid During Year (e)	Adjustments (See page 262-D) (f)	BALANCE AT END OF YEAR		Line No.
			Taxes Accrued (Account 236) (g)	Prepaid Taxes (Incl. in Account 165) (h)	
—	(908,035)		—		1
—	(919)		—		2
—	4,042,501		—		3
—	(1,949,716)		—		4
—	791,567	9,914	—		5
636,706			636,706		6
—			(140)		8
8,982	8,543		439		9
—		(58,553)	29,983		10
1,543,977	998,987		544,990		11
			(Continued on Page 263-A)		12
<b>DISTRIBUTION OF TAXES CHARGED</b> (Show utility department where applicable and account charged)					
Extraordinary Items (Account 409.3) (m)	Other Utility Opn. Income (Account 408.1, 409.1) (n)	Adjustment to Ret. Earnings (Account 439) (o)	Other (See Page 263-D) (p)	Line No.	
				1	
				2	
				3	
				4	
				5	
				6	
				7	
			3,680	8	
				9	
			609,630	10	
				11	
			(Continued on Page 263-A)		12

Name of Respondent COLUMBIA GAS OF KENTUCKY, INC	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) March 31, 2022	Year/Period of Report  December 31, 2021
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TAXES ACCRUED, PREPAID AND CHARGED DURING YEAR				
<p>1. Give particulars(details) of the combined prepaid and accrued tax accounts and show the total taxes charged to operations and other accounts during the year. Do not include gasoline and other sales taxes which have been charged to the accounts to which the taxed material was charged. If the actual or estimated amounts of such taxes are known, show the amounts in a footnote and designate whether estimated or actual amounts.</p> <p>2. Include on this page, taxes paid during the year and charged direct to final accounts, (not charged to prepaid or</p> <p>accrued taxes). Enter the amounts in both columns (d) and (e). The balancing of this page is not affected by the inclusion of these taxes.</p> <p>3. Include in column (d) taxes charged during the year, taxes charged to operations and other accounts through (a) accruals credited to taxes accrued, (b) amounts credited to proportions of prepaid taxes chargeable to current year, and (c) taxes paid and charged direct to operations or accounts other than accrued and prepaid tax accounts.</p> <p>4. List the aggregate of each kind of tax in such manner</p>				
Line No.	Kind Of Tax (See Instruction 5)  (a)	BALANCE AT BEGINNING OF YEAR		
		Taxes Accrued (b)	Prepaid Taxes (c)	
13	Federal Taxes (cont'd) Excise: 2018	—	—	
14	2019	—	—	
15	Total Federal Taxes	2,053,880	—	
16	State Taxes: Income: 2018	424,192	—	
17	2019	(63,418)	—	
18	2020	90,847	—	
19	2021	—	—	
20				
21				
22				
23				
24				
25				
26	TOTAL (Continued on Page 262-B)			
DISTRIBUTION OF TAXES CHARGED (Show utility department where applicable and account charged)				
Line No.	Electric (Account 408.1 409.1)	Gas (Account 408.1 409.1)	Other Utility Departments (Account 408.1 409.1)	Other Income and Deductions (Account 408.2 409.2)
	(i)	(j)	(k)	(l)
13				
14				
15		1,345,317	—	240,950
16				
17				
18		(57,199)		57,198
19				
20				
21				
22				
23				
24				
25				
26	TOTAL (Continued on Page 262-B)			

Name of Respondent COLUMBIA GAS OF KENTUCKY, INC	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) March 31, 2022	Year/Period of Report December 31, 2021
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TAXES ACCRUED, PREPAID AND CHARGED DURING YEAR (Continued)					
<p>that the total tax for each State and subdivision can readily be ascertained.</p> <p>5. If any tax (exclude Federal and State income taxes) covers more than one year, show the required information separately for each tax year, identifying the year in column(a).</p> <p>6. Enter all adjustments of the accrued and prepaid tax accounts in column (f) and explain each adjustment in a footnote. Designate debit adjustments by parentheses.</p> <p>7. Do not include on this page entries with respect to deferred income taxes or taxes collected through payroll</p>			<p>deductions or otherwise pending transmittal of such taxes to the taxing authority.</p> <p>8. Show in columns (i) thru (p) how the taxed accounts were distributed. Show both the utility department and number of account charged. For taxes charged to utility plant, show the number of the appropriate balance sheet plant account or subaccount.</p> <p>9. For any tax apportioned to more than one utility department or account, state in a footnote the basis (necessity) of apportioning such tax.</p> <p>10. Items under \$250,000 may be grouped.</p>		
Taxes Charged During Year (d)	Taxes Paid During Year (e)	Adjustments (See page 262-D) (f)	BALANCE AT END OF YEAR		Line No.
			Taxes Accrued (Account 236) (g)	Prepaid Taxes (Incl. in Account 165) (h)	
—	—	—	—		13
—	—	—	—		14
2,189,665	2,982,928	(48,639)	1,211,978	—	15
(1)	424,192		—		16
	(63,418)		—		17
	374,140		(283,293)		18
			(1)		19
					20
					21
					22
					23
					24
					25
			(Continued on Page 263-B)		26
DISTRIBUTION OF TAXES CHARGED (Show utility department where applicable and account charged)					
Extraordinary Items (Account 409.3) (m)	Other Utility Opn. Income (Account 408.1, 409.1) (n)	Adjustment to Ret. Earnings (Account 439) (o)	Other (See Page 263-D) (p)	Line No.	
—	—	—	613,310	13	
				14	
				15	
				16	
				17	
				18	
				19	
				20	
				21	
				22	
				23	
				24	
				25	
			(Continued on Page 263-B)		26

Name of Respondent COLUMBIA GAS OF KENTUCKY, INC	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) March 31, 2022	Year/Period of Report December 31, 2021
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TAXES ACCRUED, PREPAID AND CHARGED DURING YEAR				
<p>1. Give particulars(details) of the combined prepaid and accrued tax accounts and show the total taxes charged to operations and other accounts during the year. Do not include gasoline and other sales taxes which have been charged to the accounts to which the taxed material was charged. If the actual or estimated amounts of such taxes are known, show the amounts in a footnote and designate whether estimated or actual amounts.</p> <p>2. Include on this page, taxes paid during the year and charged direct to final accounts, (not charged to prepaid or</p> <p>accrued taxes). Enter the amounts in both columns (d) and (e). The balancing of this page is not affected by the inclusion of these taxes.</p> <p>3. Include in column (d) taxes charged during the year, taxes charged to operations and other accounts through (a) accruals credited to taxes accrued, (b) amounts credited to proportions of prepaid taxes chargeable to current year, and (c) taxes paid and charged direct to operations or accounts other than accrued and prepaid tax accounts.</p> <p>4. List the aggregate of each kind of tax in such manner</p>				
Line No.	Kind Of Tax (See Instruction 5)  (a)	BALANCE AT BEGINNING OF YEAR		
		Taxes Accrued (b)	Prepaid Taxes (c)	
27	State Taxes(Cont'd) Property:			
28	2018	157,619	—	
29	2019	5,926,764	—	
30	2020	6,155,100	—	
31	2021	—	—	
32				
33	Sales and Use: 2019	5,649	—	
34	2021	—	—	
34	Unemployment: 2020	(96)	—	
35	2021	—	—	
36	Capital Stock & Franchise: 2020	—	—	
37	TOTAL (Continued on Page 262-C)			
Line No.	DISTRIBUTION OF TAXES CHARGED (Show utility department where applicable and account charged)			
	Electric (Account 408.1 409.1)	Gas (Account 408.1 409.1)	Other Utility Departments (Account 408.1 409.1)	Other Income and Deductions (Account 408.2 409.2)
	(i)	(j)	(k)	(l)
27				
28				
29				
30		6,155,100		
31		126,715		
32				
33		(101,730)		
34		101,730		
34				
35		4,308		
36		3,000		
37	TOTAL (Continued on Page 262-C)			

Name of Respondent COLUMBIA GAS OF KENTUCKY, INC	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) March 31, 2022	Year/Period of Report December 31, 2021
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**TAXES ACCRUED, PREPAID AND CHARGED DURING YEAR (Continued)**

that the total tax for each State and subdivision can readily be ascertained.

5. If any tax (exclude Federal and State income taxes) covers more than one year, show the required information separately for each tax year, identifying the year in column(a).

6. Enter all adjustments of the accrued and prepaid tax accounts in column (f) and explain each adjustment in a footnote. Designate debit adjustments by parentheses.

7. Do not include on this page entries with respect to deferred income taxes or taxes collected through payroll

deductions or otherwise pending transmittal of such taxes to the taxing authority.

8. Show in columns (i) thru (p) how the taxed accounts were distributed. Show both the utility department and number of account charged. For taxes charged to utility plant, show the number of the appropriate balance sheet plant account or subaccount.

9. For any tax apportioned to more than one utility department or account, state in a footnote the basis (necessity) of apportioning such tax.

10. Items under \$250,000 may be grouped.

Taxes Charged During Year (d)	Taxes Paid During Year (e)	Adjustments (See page 262-D) (f)	BALANCE AT END OF YEAR		Line No.
			Taxes Accrued (Account 236) (g)	Prepaid Taxes (Incl. in Account 165) (h)	
			157,619		27
			5,926,764		28
			6,155,100		29
			3,952,314		30
7,079,760	3,127,446				31
					32
			5,649		33
101,730	89,906		11,824		34
			(96)		34
6,910	6,517		393		35
3,000	3,000		—		36
			(Continued on Page 263-C)		37

**DISTRIBUTION OF TAXES CHARGED**

(Show utility department where applicable and account charged)

Extraordinary Items (Account 409.3)	Other Utility Opn. Income (Account 408.1, 409.1)	Adjustment to Ret. Earnings (Account 439)	Other (See Page 263-D)	Line No.
(m)	(n)	(o)	(p)	
				27
				28
				29
			(6,155,100)	30
			6,953,045	31
				32
			101,730	33
			—	34
				34
			2,602	35
			—	36
			(Continued on Page 263-C)	37

Name of Respondent COLUMBIA GAS OF KENTUCKY, INC	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) March 31, 2022	Year/Period of Report December 31, 2021
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TAXES ACCRUED, PREPAID AND CHARGED DURING YEAR				
<p>1. Give particulars(details) of the combined prepaid and accrued tax accounts and show the total taxes charged to operations and other accounts during the year. Do not include gasoline and other sales taxes which have been charged to the accounts to which the taxed material was charged. If the actual or estimated amounts of such taxes are known, show the amounts in a footnote and designate whether estimated or actual amounts.</p> <p>2. Include on this page, taxes paid during the year and charged direct to final accounts, (not charged to prepaid or</p> <p>accrued taxes). Enter the amounts in both columns (d) and (e). The balancing of this page is not affected by the inclusion of these taxes.</p> <p>3. Include in column (d) taxes charged during the year, taxes charged to operations and other accounts through (a) accruals credited to taxes accrued, (b) amounts credited to proportions of prepaid taxes chargeable to current year, and (c) taxes paid and charged direct to operations or accounts other than accrued and prepaid tax accounts.</p> <p>4. List the aggregate of each kind of tax in such manner</p>				
Line No.	Kind Of Tax (See Instruction 5)  (a)	BALANCE AT BEGINNING OF YEAR		
		Taxes Accrued (b)	Prepaid Taxes (c)	
38				
39	Total State Taxes	12,696,657	—	
40		—		
41	Other: Adjustment Due to Rounding			
42				
43				
44				
45				
46				
47	TOTAL TAXES	14,750,537	—	
Line No.	DISTRIBUTION OF TAXES CHARGED (Show utility department where applicable and account charged)			
	Electric (Account 408.1 409.1)  (i)	Gas (Account 408.1 409.1)  (j)	Other Utility Departments (Account 408.1 409.1)  (k)	Other Income and Deductions (Account 408.2 409.2)  (l)
38				
39		6,231,924	—	57,198
40				
41				
42				
43				
44				
45				
46				
47	TOTAL TAXES	7,577,241	—	298,148

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TAXES ACCRUED, PREPAID AND CHARGED DURING YEAR (Continued)					
<p>that the total tax for each State and subdivision can readily be ascertained.</p> <p>5. If any tax (exclude Federal and State income taxes) covers more than one year, show the required information separately for each tax year, identifying the year in column(a).</p> <p>6. Enter all adjustments of the accrued and prepaid tax accounts in column (f) and explain each adjustment in a footnote. Designate debit adjustments by parentheses.</p> <p>7. Do not include on this page entries with respect to deferred income taxes or taxes collected through payroll</p>			<p>deductions or otherwise pending transmittal of such taxes to the taxing authority.</p> <p>8. Show in columns (i) thru (p) how the taxed accounts were distributed. Show both the utility department and number of account charged. For taxes charged to utility plant, show the number of the appropriate balance sheet plant account or subaccount.</p> <p>9. For any tax apportioned to more than one utility department or account, state in a footnote the basis (necessity) of apportioning such tax.</p> <p>10. Items under \$250,000 may be grouped.</p>		
Taxes Charged During Year (d)	Taxes Paid During Year (e)	Adjustments (See page 262-D) (f)	BALANCE AT END OF YEAR		Line No.
			Taxes Accrued (Account 236) (g)	Prepaid Taxes (Incl. in Account 165) (h)	
					38
7,191,399	3,961,783	—	15,926,273		39
		2	2		40
					41
					42
					43
					44
					45
					46
9,381,064	6,944,711	(48,637)	17,138,253	—	47
DISTRIBUTION OF TAXES CHARGED (Show utility department where applicable and account charged)					
Extraordinary Items (Account 409.3) (m)	Other Utility Opn. Income (Account 408.1, 409.1) (n)	Adjustment to Ret. Earnings (Account 439) (o)	Other (See Page 263-D) (p)	Line No.	
				38	
			902,277	39	
				40	
				41	
				42	
				43	
				44	
				45	
				46	
—	—	—	1,515,587	47	

Name of Respondent COLUMBIA GAS OF KENTUCKY, INC	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) March 31, 2022	Year/Period of Report December 31, 2021
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TAXES ACCRUED, PREPAID AND CHARGED DURING YEAR	
Detail of Schedule 263, Column (f)	
Description	Amount
<b>Federal Taxes</b>	
Income Taxes	
Federal Fuels Tax Credit - Line 5	\$ -
2020 Return to Provision	9,914
<b>Total Federal Tax Adjustments - Page 263-A, Line 15</b>	<b>\$ 9,914</b>
<b>State Taxes:</b>	
Income Taxes	
Property adjustment due to rounding - Line 28	-
<b>Other:</b>	
Adjustment due to rounding, Line 41	2
FICA Other Adj	(58,553)
<b>Total State Adjustments - Page 263-C, Line 39</b>	<b>\$ (58,551)</b>
<b>Total Adjustments - Page 263-C, Line 47, Column (f)</b>	<b>\$ (48,637)</b>



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TAXES ACCRUED, PREPAID AND CHARGED DURING YEAR (Continued)		
Detail of Schedule 263, Column (p)		
Kind of Tax	Account Charged	Amount
Federal Taxes: Unemployment	107	3,067
	108	375
	143	93
	146	3
	163 - 183	3
	184	141
	186	0
	234	(1)
	253	0
Total Page 263, Line 9		3,680
F.I.C.A.	107	541,568
	108	39,010
	142	0
	143	9,472
	146	2,831
	163 - 182	0
	234	(409)
	183	2,322
	184-186	14,837
Total Page 263, Line 11		609,630
State Taxes: Deferred Property Tax Expense		
Amortize 2020 estimate to exp	174	(6,155,100)
Establish estimated 2021 liab	174	6,953,045
Total Page 263-B, Lines 31-32		797,945
Use Tax, Current Year	VARIOUS	101,730
Total Page 263-B, Line 33		101,730
Unemployment	107	2,116
	108	454
	143	129
	146	2
	163 - 183	(187)
	184	116
	186	(18)
	234	(10)
	253	0
Total Page 263-B, Line 35		2,602
Capital Stock Reclass, Page 263B, Line 36	236	0
Total Federal and State Taxes, Page 263-C, Line 47		1,515,587

Name of Respondent COLUMBIA GAS OF KENTUCKY, INC	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) March 31, 2022	Year/Period of Report  December 31, 2021
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Miscellaneous Current and Accrued Liabilities (Account 242)		
1. Describe and report the amount of other current and accrued liabilities at the end of year. 2. Minor items (less than \$250,000) may be grouped under appropriate title.		
Line No.	Item (a)	Balance at End of Year (b)
1	Accrued Vacation	1,674,003
2	Exchange Gas	4,746,288
3	Unclaimed Funds	347,487
4	Dental Assistance Plan	20,721
5	Comprehensive Medical Plan	201,320
6	Post Employee Benefits	56,765
7	Customer A/R Credit Balances	8,790,503
8	Wages Payable	2,302,312
9	Profit Sharing Plan	239,423
10	Payroll Deductions	74,142
11	Gas Supply Deposits	25,000
12	Insurance	1,674,133
13	Other Miscellaneous and Accrued Liabilities	73,868
14	Minor Items (Under \$250k)	
15		
16		
17		
18		
19		
20		
21		
22		
23		
24		
25		
26		
27		
28		
29		
30		
31		
32		
33		
34		
35		
36		
37		
38		
39		
40		
41		
42		
43		
44		
45	Total	20,225,965

Name of Respondent COLUMBIA GAS OF KENTUCKY, INC	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) March 31, 2022	Year/Period of Report  December 31, 2021
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Other Deferred Credits (Account 253)						
1. Report below the details called for concerning other deferred credits. 2. For any deferred credit being amortized, show the period of amortization. 3. Minor items (less than \$250,000) may be grouped by classes.						
Line No.	Description of Other Deferred Credits (a)	Balance at Beginning of Year (b)	Debit Contra Account (c)	Debit Amount (d)	Credits (e)	Balance at End of Year (f)
1	Not Applicable	—				
2		—				
3		—				
4		—				
5		—				
6		—				
7		—				
8		—				
9		—				
10		—				
11		—				
12		—				
13		—				
14		—				
15		—				
16		—				
17		—				
18		—				
19		—				
20		—				
21		—				
22		—				
23		—				
24		—				
25		—				
26		—				
27		—				
28		—				
29		—				
30		—				
31		—				
32		—				
33		—				
34		—				
35		—				
36		—				
37		—				
38		—				
39		—				
40		—				
41		—				
42		—				
43		—				
44		—				
45	TOTAL	—		—	—	—

Name of Respondent COLUMBIA GAS OF KENTUCKY, INC	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) March 31, 2022	Year/Period of Report  December 31, 2021
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Accumulated Deferred Income Taxes-Other Property (Account 282)				
1. Report the information called for below concerning the respondent's accounting for deferred income taxes relating to property not subject to accelerated amortization. 2. At Other (Specify), include deferrals relating to other income and deductions.				
Line No.	Account Subdivisions	Balance at Beginning of Year (b)	Amounts Debited to Account 410.1 (c)	Amounts Credited to Account 411.1 (d)
1	Account 282			
2	Electric	—		
3	Gas	—		
4				
4.01	Property	66,156,191	3,483,331	1,207,265
5	Total (Total of lines 2 thru 4)	66,156,191	3,483,331	1,207,265
6	Other (Rounding)	—		
7	Total Account 282 (Total of lines 5 thru 6)	66,156,191	3,483,331	1,207,265
8	Classification of Total			
9	Federal Income Tax	55,492,299	2,856,574	1,097,716
10	State Income Tax	10,663,892	626,757	109,549
11	Local Income Tax	—		

**NOTES**  

**Liberalized Depreciation is based on the declining balance method and is applied to all classes of property.**  
**Effective January 1, 1968, Respondent adopted "Flow Through" Accounting for Liberalized Depreciation in accordance with Public Service Commission of Kentucky Order issued December 16, 1968, in Case No. 3196.**

**Basis for determining Tax Depreciation:**

Vintage Year	Tax Return Method	Tax Deprec. Rate	Rate (Book) Treatment	Deferral
Pre-1954	S. L.	Book	Flow Through	(Deferral of Excess BK S/L
1954-1967	DDB	Book	Flow Through	over DDB fully turned around
1968-1973	DDB	Book	Flow Through	in 1986 for 1954-67)
1974-1980	DDB	ADR	Deferral	Excess DDB ADR over DDB Book
1981-1986	ACRS	ACRS	Deferral	Excess ACRS over Book S/L
1987-1998	MACRS	MACRS	Deferral	Excess MACRS over Book S/L

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**Accumulated Deferred Income Taxes-Other Property (Account 282) (continued)**

3. Provide in a footnote a summary of the type and amount of deferred income taxes reported in the beginning-of-year and end-of-year balances for deferred income taxes that the respondent estimates could be included in the development of jurisdictional recourse rates.

Line No.	Changes during Year Amounts Debited to Account 410.2 (e)	Changes during Year Amounts Credited to Account 411.2 (f)	Adjustments  Debits Acct. No. (g)	Adjustments  Debits Amount (h)	Adjustments  Credits Account No. (i)	Adjustments  Credits Amount (j)	Balance at End of Year (k)
1							
2							—
3							—
4							—
4.01			254	1,075,646			69,507,903
5	—	—		1,075,646	—	—	69,507,903
6							
7	—	—		1,075,646	—	—	69,507,903
8							
9				(966,097)			58,217,254
10				(109,549)			11,290,649
11							

NOTES

Name of Respondent COLUMBIA GAS OF KENTUCKY, INC	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) March 31, 2022	Year/Period of Report  December 31, 2021
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Accumulated Deferred Income Taxes-Other (Account 283)				
1. Report the information called for below concerning the respondent's accounting for deferred income taxes relating to amounts recorded in Account 283.				
2. At Other (Specify), include deferrals relating to other income and deductions.				
Line No.	Account Subdivisions (a)	Balance at Beginning of Year (b)	Changes During Year Amounts Debited to Account 410.1 (c)	Changes During Year Amounts Credited to Account 411.1 (d)
1	Account 283			
2	Electric	—		
3	Gas (See Other)	—		
4	Other (Define)	—		
4.01	Property Taxes	(1,518,068)	248,964	1,035,980
4.02	Customer Assistance Plan	(131,949)	147,410	5,953
4.03	Rate Case Costs	(27,514)	145,235	25,587
4.04	Retirement Income Plan	915,185	6,161	150,274
4.05	PBRA	650,224	10,596	262,376
4.06	Kentucky NOL-Fed Effect	91,511	—	67,894
4.07	Right of Use Assets	132,403	87,714	141,028
4.08	Funds Held In Trust	510,871	109,703	4,430
4.09	NC Payroll Taxes Cares Act	(196,945)	102,617	4,144
4.10	NC Reg Asset COVID Costs	3,648	5,027	203
4.11	Reg Asset DSM Expenses-Gas	—	1,714	69
5	TOTAL (Total of lines 2 thru 4)	429,366	865,141	1,697,938
6	Other (Rounding)	(2)	2	—
7	TOTAL (Acct 283) (Total of lines 5 thru 6)	429,364	865,143	1,697,938
8	Classification of TOTAL			
9	Federal Income Tax	361,658	711,175	1,390,685
10	State Income Tax	67,706	153,966	307,253
11	Local Income Tax	—		

Name of Respondent COLUMBIA GAS OF KENTUCKY, INC	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) March 31, 2022	Year/Period of Report  December 31, 2021
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**Accumulated Deferred Income Taxes-Other (Account 283) (continued)**

3. Provide in a footnote a summary of the type and amount of deferred income taxes reported in the beginning-of-year and end-of-year balances for deferred income taxes that the respondent estimates could be included in the development of jurisdictional recourse rates.

Line No.	Changes during Year Amounts Debited to Account 410.2 (e)	Changes during Year Amounts Credited to Account 411.2 (f)	Adjustments Debits Acct. No. (g)	Adjustments Debits Amount (h)	Adjustments Credits Account No. (i)	Adjustments Credits Amount (j)	Balance at End of Year (k)
1							
2							—
3							—
4							—
4.01							(2,305,084)
4.02							9,508
4.03							92,134
4.04							771,072
4.05							398,444
4.06							23,617
4.07							79,089
4.08							616,144
4.09							(98,472)
4.10							8,472
4.11							1,645
5	—	—		—		—	(403,431)
6							—
7	—	—		—		—	(403,431)
8							
9				(1)			(317,851)
10				1			(85,582)
11							

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Name of Respondent COLUMBIA GAS OF KENTUCKY, INC	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) March 31, 2022	Year/Period of Report  December 31, 2021
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Other Regulatory Liabilities (Account 254)						
1. Report below the details called for concerning other regulatory liabilities which are created through the ratemaking actions of regulatory agencies (and not includable in other amounts). 2. For regulatory liabilities being amortized, show period of amortization in column (a). 3. Minor items (5% of the Balance at End of Year for Account 254 or amounts less than \$250,000, whichever is less) may be grouped by classes. 4. Provide in a footnote, for each line item, the regulatory citation where the respondent was directed to refund the regulatory liability (e.g.						
Line No.	Description and Purpose of Other Regulatory Liabilities  (a)	Balance at Beginning of Current Year  (b)	DEBITS		Written off During Period Amount Deemed Non-Refundable  (e)	Balance at End of Current Year  (f)
			Account Credited  (c)	Amount  (d)		
1	Regulatory Effect of Adopting SFAS No. 96	1,090,635	190	9,594	46,366	1,127,407
2	Demand Side Management	262,762	Various	1,208,663	1,274,413	328,512
3	Energy Assistance Program	520,866	904, 426	—	198,764	719,630
4	Gas Cost Uncollectible	42,248	904	500,790	420,429	(38,113)
5	Tax Reform Liability	36,698,585	Various	849,294	16,995	35,866,286
6	Safety Modification Replacement Program	1,018,810	Various	1,018,810	—	—
7		—				—
8		—				—
9		—				—
10		—				—
11		—				—
12		—				—
13		—				—
14		—				—
15		—				—
16		—				—
17		—				—
18		—				—
19		—				—
20		—				—
21		—				—
22		—				—
23		—				—
24		—				—
25		—				—
26		—				—
27		—				—
28		—				—
29		—				—
30		—				—
31		—				—
32		—				—
33		—				—
34		—				—
35		—				—
36		—				—
37		—				—
38		—				—
39		—				—
40		—				—
41		—				—
42		—				—
43		—				—
44		—				—
45	TOTAL	39,633,906		3,587,151	1,956,967	38,003,722

Name of Respondent COLUMBIA GAS OF KENTUCKY, INC	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) March 31, 2022	Year/Period of Report  December 31, 2021
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Gas Operating Revenues					
1. Report below natural gas operating revenues for each prescribed account total. The amounts must be consistent with the detailed data on succeeding pages. 2. Revenues in columns (b) and (c) include transition costs from upstream pipelines. 3. Other Revenues in columns (f) and (g) include reservation charges received by the pipeline plus usage charges, less revenues reflected in columns (b) through (e). Include in columns (f) and (g) revenues for Accounts 480-495.					
Line No.	Title of Account (a)	Revenues for Transition Costs and Take-or-Pay  Amount for Current Year (b)	Revenues for Transition Costs and Take-or-Pay  Amount for Previous Year (c)	Revenues for GRI and ACA  Amount for Current Year (d)	Revenues for GRI and ACA  Amount for Previous Year (e)
1	(480) Residential Sales		—		—
2	(481) Commercial and Industrial Sales		—		—
3	(482) Other Sales to Public Authorities		—		—
4	(483) Sales for Resale		—		—
5	(484) Interdepartmental Sales		—		—
6	(485) Intracompany Transfers		—		—
7	(487) Forfeited Discounts		—		—
8	(488) Miscellaneous Service Revenues		—		—
9	(489.1) Revenues from Transportation of Gas of Others Through Gathering Facilities		—		—
10	(489.2) Revenues from Transportation of Gas of Others Through Transmission Facilities		—		—
11	(489.3) Revenues from Transportation of Gas of Others Through Distribution Facilities		—		—
12	(489.4) Revenues from Storing Gas of Others		—		—
13	(490) Sales of Prod. Ext. from Natural Gas		—		—
14	(491) Revenues from Natural Gas Proc. by Others		—		—
15	(492) Incidental Gasoline and Oil Sales		—		—
16	(493) Rent from Gas Property		—		—
17	(494) Interdepartmental Rents		—		—
18	(495) Other Gas Revenues		—		—
19	Subtotal:	—	—	—	—
20	(496) (Less) Provision for Rate Refunds		—		—
21	TOTAL	—	—	—	—

Name of Respondent COLUMBIA GAS OF KENTUCKY, INC	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) March 31, 2022	Year/Period of Report December 31, 2021
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Gas Operating Revenues						
4. If increases or decreases from previous year are not derived from previously reported figures, explain any inconsistencies in a footnote. 5. On Page 108, include information on major changes during the year, new service, and important rate increases or decreases. 6. Report the revenue from transportation services that are bundled with storage services as transportation service revenue.						
Line No.	Other Revenues Amount for Current Year (f)	Other Revenues Amount for Previous Year (g)	Total Operating Revenues Amount for Current Year (h)	Total Operating Revenues Amount for Previous Year (i)	Dekatherm of Natural Gas Amount for Current Year (j)	Dekatherm of Natural Gas Amount for Previous Year (k)
1	87,122,169	74,563,840	87,122,169	74,563,840	7,863,806	6,903,339
2	38,886,188	31,057,042	38,886,188	31,057,042	4,560,457	3,913,020
3		—		—		—
4	81,231	67,436	81,231	67,436	12,309	10,832
5		—		—		—
6		—		—		
7	544,707	194,406	544,707	194,406		
8	129,246	79,717	129,246	79,717		
9		—		—		—
10		—		—		—
11	22,119,489	21,881,512	22,119,489	21,881,512	21,069,384	20,317,033
12		—		—		—
13		—		—		
14		—		—		
15		—		—		
16	34,224	33,492	34,224	33,492		
17		—		—		
18	8,468,703	3,128,391	8,468,703	3,128,391		
19	157,385,957	131,005,836	157,385,957	131,005,836		
20		—		—		
21	157,385,957	131,005,836	157,385,957	131,005,836		

Name of Respondent COLUMBIA GAS OF KENTUCKY, INC	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) March 31, 2022	Year/Period of Report  December 31, 2021
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Revenues from Transportation of Gas of Others Through Gathering Facilities (Account 489.1)					
1. Report revenues and Dth of gas delivered through gathering facilities by zone of receipt (i.e. state in which gas enters respondent's system). 2. Revenues for penalties including penalties for unauthorized overruns must be reported on page 308.					
Line No.	Rate Schedule and Zone of Receipt  (a)	Revenues for Transition Costs and Take-or-Pay  Amount for Current Year (b)	Revenues for Transaction Costs and Take-or-Pay  Amount for Previous Year (c)	Revenues for GRI and ACA  Amount for Current Year (d)	Revenues for GRI and ACA  Amount for Current Year (d)
1	Not Applicable		—		—
2			—		—
3			—		—
4			—		—
5			—		—
6			—		—
7			—		—
8			—		—
9			—		—
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11			—		—
12			—		—
13			—		—
14			—		—
15			—		—
16			—		—
17			—		—
18			—		—
19			—		—
20			—		—
21			—		—
22			—		—
23			—		—
24			—		—
25	TOTAL	—	—	—	—

Name of Respondent COLUMBIA GAS OF KENTUCKY, INC	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) March 31, 2022	Year/Period of Report  December 31, 2021
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Revenues from Transporation of Gas of Others Through Gathering Facilities (Account 489.1)						
3. Other Revenues in columns (f) and (g) include reservation charges received by the pipeline plus usage charges, less revenues reflected in columns (b) through (e). 4. Delivered Dth of gas must not be adjusted for discounting.						
Line No.	Other Revenues  Amount for Current Year (f)	Other Revenues  Amount for Previous Year (g)	Total Operating Revenues  Amount for Current Year (h)	Total Operating Revenues  Amount for Previous Year (i)	Dekatherm of Natural Gas  Amount for Current Year (j)	Dekatherm of Natural Gas  Amount for Previous Year (k)
1		—		—		—
2		—		—		—
3		—		—		—
4		—		—		—
5		—		—		—
6		—		—		—
7		—		—		—
8		—		—		—
9		—		—		—
10		—		—		—
11		—		—		—
12		—		—		—
13		—		—		—
14		—		—		—
15		—		—		—
16		—		—		—
17		—		—		—
18		—		—		—
19		—		—		—
20		—		—		—
21		—		—		—
22		—		—		—
23		—		—		—
24		—		—		—
25	—	—	—	—	—	—

Name of Respondent COLUMBIA GAS OF KENTUCKY, INC	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) March 31, 2022	Year/Period of Report  December 31, 2021
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Revenues from Transportation of Gas of Others Through Transmission Facilities (Account 489.2)					
1. Report revenues and Dth of gas delivered by Zone of Delivery by Rate Schedule. Total by Zone of Delivery and for all zones. If respondent does not have separate zones, provide totals by rate schedule. 2. Revenues for penalties including penalties for unauthorized overruns must be reported on page 308. 3. Other Revenues in columns (f) and (g) include reservation charges received by the pipeline plus usage charges for transportation and hub services, less revenues reflected in columns (b) through (e).					
Line No.	Zone of Delivery, Rate Schedule (a)	Revenues for Transition Costs and Take-or-Pay  Amount for Current Year (b)	Revenues for Transition Costs and Take-or-Pay  Amount for Previous Year (c)	Revenues for GRI and ACA  Amount for Current Year (d)	Revenues for GRI and ACA  Amount for Previous Year (e)
1	Not Applicable		—		—
2			—		—
3			—		—
4			—		—
5			—		—
6			—		—
7			—		—
8			—		—
9			—		—
10			—		—
11			—		—
12			—		—
13			—		—
14			—		—
15			—		—
16			—		—
17			—		—
18			—		—
19			—		—
20			—		—
21			—		—
22			—		—
23			—		—
24			—		—
25		—	—	—	—

Name of Respondent COLUMBIA GAS OF KENTUCKY, INC	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) March 31, 2022	Year/Period of Report  December 31, 2021
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**Revenues from Transportation of Gas of Others Through Transmission Facilities (Account 489.2)**

4. Delivered Dth of gas must not be adjusted for discounting.
5. Each incremental rate schedule and each individually certificated rate schedule must be separately reported.
6. Where transportation services are bundled with storage services, report total revenues but only transportation Dth.

Line No.	Other Revenues Amount for Current Year (f)	Other Revenues Amount for Previous Year (g)	Total Operating Revenues Amount for Current Year (h)	Total Operating Revenues Amount for Previous Year (i)	Dekatherm of Natural Gas Amount for Current Year (j)	Dekatherm of Natural Gas Amount for Previous Year (k)
1		—		—		—
2		—		—		—
3		—		—		—
4		—		—		—
5		—		—		—
6		—		—		—
7		—		—		—
8		—		—		—
9		—		—		—
10		—		—		—
11		—		—		—
12		—		—		—
13		—		—		—
14		—		—		—
15		—		—		—
16		—		—		—
17		—		—		—
18		—		—		—
19		—		—		—
20		—		—		—
21		—		—		—
22		—		—		—
23		—		—		—
24		—		—		—
25	—	—	—	—	—	—

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Revenues from Storing Gas of Others (Account 489.4)					
1. Report revenues and Dth of gas withdrawn from storage by Rate Schedule and in total. 2. Revenues for penalties including penalties for unauthorized overruns must be reported on page 308. 3. Other revenues in columns (f) and (g) include reservation charges, deliverability charges, injection and withdrawal charges, less revenues reflected in columns (b) through (e).					
Line No.	Rate Schedule (a)	Revenues for Transition Costs and Take-or-Pay  Amount for Current Year (b)	Revenues for Transaction Costs and Take-or-Pay  Amount for Previous Year (c)	Revenues for GRI and ACA  Amount for Current Year (d)	Revenues for G RI and ACA  Amount for Previous Year (e)
1	Not Applicable		—		—
2			—		—
3			—		—
4			—		—
5			—		—
6			—		—
7			—		—
8			—		—
9			—		—
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15			—		—
16			—		—
17			—		—
18			—		—
19			—		—
20			—		—
21			—		—
22			—		—
23			—		—
24			—		—
25	TOTAL	—	—	—	—



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**Revenues from Storing Gas of Others (Account 489.4)**

4. Dth of gas withdrawn from storage must not be adjusted for discounting.  
5. Where transportation services are bundled with storage services, report only Dth withdrawn from storage.

Line No.	Other Revenues	Other Revenues	Total Operating Revenues	Total Operating Revenues	Dekatherm of Natural Gas	Dekatherm of Natural Gas
	Amount for Current Year (f)	Amount for Previous Year (g)	Amount for Current Year (h)	Amount for Previous Year (i)	Amount for Current Year (j)	Amount for Previous Year (k)
1		—		—		—
2		—		—		—
3		—		—		—
4		—		—		—
5		—		—		—
6		—		—		—
7		—		—		—
8		—		—		—
9		—		—		—
10		—		—		—
11		—		—		—
12		—		—		—
13		—		—		—
14		—		—		—
15		—		—		—
16		—		—		—
17		—		—		—
18		—		—		—
19		—		—		—
20		—		—		—
21		—		—		—
22		—		—		—
23		—		—		—
24		—		—		—
25	—	—	—	—	—	—

Name of Respondent COLUMBIA GAS OF KENTUCKY, INC	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) March 31, 2022	Year/Period of Report  December 31, 2021
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Other Gas Revenues (Account 495)		
Report below transactions of \$250,000 or more included in Account 495, Other Gas Revenues. Group all transactions below \$250,000 in one amount and provide the number of items.		
Line No.	Description of Transaction (a)	Amount (in dollars) (b)
1	Commissions on Sale or Distribution of Gas of Others	
2	Compensation for Minor or Incidental Services Provided for Others	
3	Profit or Loss on Sale of Material and Supplies not Ordinarily Purchased for Resale	
4	Sales of Stream, Water, or Electricity, including Sales or Transfers to Other Departments	
5	Miscellaneous Royalties	
6	Revenues from Dehydration and Other Processing of Gas of Others except as provided for in the Instructions to Account 495	
7	Revenues for Right and/or Benefits Received from Others which are Realized Through Research, Development, and Demonstration Ventures	
8	Gains on Settlements of Imbalance Receivables and Payables	
9	Revenues from Penalties earned Pursuant to Tariff Provisions, including Penalties Associated with Cash-out Settlements	
10	Revenues from Shipper Supplied Gas	
11	Other revenues (Specify):	
12	Off System Sales	6,159,145
13	Unbilled Revenue	1,971,233
14	Choice Marketer Fees	279,338
15	Miscellaneous - Other Gas Revenues	58,987
16		
17		
18		
19		
20		
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26		
27		
28		
29		
30		
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36		
37		
38		
39		
40	<b>Total</b>	<b>8,468,703</b>

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Name of Respondent COLUMBIA GAS OF KENTUCKY, INC	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) March 31, 2022	Year/Period of Report  December 31, 2021
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Gas Used in Utility Operations				
1. Report below details of credits during the year to Accounts 810, 811, and 812. 2. If any natural gas was used by the respondent for which a charge was not made to the appropriate operating expense or other account, list separately in column (c) the Dth of gas used, omitting entries in column (d).				
Line No.	Purpose for Which Gas Was Used (a)	Account Charged (b)	Natural Gas Gas Used Dth (c)	Natural Gas Amount of Credit (in dollars) (d)
1	810 Gas Used for Compressor Station Fuel - Credit			
2	811 Gas Used for Products Extraction - Credit			
3	Gas Shrinkage and Other Usage in Respondent's Own Processing - Credit			
4	Gas Shrinkage, etc. for Respondent's Gas Processed by Others - Credit			
5	812 Gas Used for Other Utility Operations - Credit (Report separately for each principal use. Group minor uses.)			
6	Heat for Building and Other Uses: 805 Other Gas Purchases	805	8,581	28,671
7	Heat for Building and Other Uses: 874 Mains and Services Expenses	874	8,581	28,671
8	Heat for Building and Other Uses: 875 Measuring and Regulating Station exp	875	832	2,781
9	Heat for Building and Other Uses: 880 Other Expenses	880	13,942	46,583
10	Heat for Building and Other Uses: 921 Office Supplies and Expenses	921	874	2,921
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				
21				
22				
23				
24				
25	<b>Total</b>		32,810	109,627

Name of Respondent COLUMBIA GAS OF KENTUCKY, INC	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) March 31, 2022	Year/Period of Report  December 31, 2021
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Transmission and Compression of Gas by Others (Account 858)				
1. Report below details concerning gas transported or compressed for respondent by others equalling more than 1,000,000 Dth and amounts of payments for such services during the year. Minor items (less than 1,000,000) Dth may be grouped. Also, include in column (c) amounts paid as transition costs to an upstream pipeline. 2. In column (a) give name of companies, points of delivery and receipt of gas. Designate points of delivery and receipt so that they can be identified readily on a map of respondent's pipeline system. 3. Designate associated companies with an asterisk in column (b).				
Line No.	Name of Company and Description of Service Performed (a)	* (b)	Amount of Payment (in dollars) (c)	Dth of Gas Delivered (d)
1	Not Applicable			
2				
3				
4				
5				
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
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24				
25	Total		—	—

Name of Respondent COLUMBIA GAS OF KENTUCKY, INC	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) March 31, 2022	Year/Period of Report  December 31, 2021
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**Other Gas Supply Expenses (Account 813)**

1. Report other gas supply expenses by descriptive titles that clearly indicate the nature of such expenses. Show maintenance expenses, revaluation of monthly encroachments recorded in Account 117.4, and losses on settlements of imbalances and gas losses not associated with storage separately. Indicate the functional classification and purpose of property to which any expenses relate. List separately items of \$250,000 or more.

Line No.	Description (a)	Amount (in dollars) (b)
1	Not Applicable	
2		
3		
4		
5		
6		
7		
8		
9		
10		
11		
12		
13		
14		
15		
16		
17		
18		
19		
20		
21		
22		
23		
24		
25	TOTAL	—



Name of Respondent COLUMBIA GAS OF KENTUCKY, INC	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) March 31, 2022	Year/Period of Report  December 31, 2021
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Miscellaneous General Expenses (Account 930.2)		
1. Provide the information requested below on miscellaneous general expenses. 2. For Other Expenses, show the (a) purpose, (b) recipient and (c) amount of such items. List separately amounts of \$250,000 or more however, amounts less than \$250,000 may be grouped if the number of items of so grouped is shown.		
Line No.	Description (a)	Amount (in dollars) (b)
1	Industry association dues.	71,818
2	Experimental and general research expenses	
2a	a. Gas Research Institute (GRI)	
2b	b. Other	
3	Publishing and distributing information and reports to stockholders, trustee, registrar, and transfer agent fees and expenses, and other expenses of servicing outstanding securities of the respondent	
4	Other expenses	47,578
5	Rent Allocation for NiSource Corporate Services	(79,356)
6		
7		
8		
9		
10		
11		
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15		
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18		
19		
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24		
25	TOTAL	40,040

Name of Respondent COLUMBIA GAS OF KENTUCKY, INC	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) March 31, 2022	Year/Period of Report  December 31, 2021
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**Depreciation, Depletion and Amortization of Gas Plant (Accts 403, 404.1, 404.2, 404.3, 405) (Except Amortization of Acquisition Adjustments)**

1. Report in Section A the amounts of depreciation expense, depletion and amortization for the accounts indicated and classified according to the plant functional groups shown.
2. Report in Section B, column (b) all depreciable or amortizable plant balances to which rates are applied and show a composite total. (If more desirable, report by plant account, subaccount or functional classifications other than those pre-printed in column (a). Indicate in a footnote the manner in which column (b) balances are

**Section A. Summary of Depreciation, Depletion, and Amortization Charges**

Line No.	Functional Classification (a)	Depreciation Expense (Account 403) (b)	Amortization Expense for Asset Retirement Costs (Account 403.1) (c)	Amortization and Depletion of Producing Natural Gas Land and Land Rights (Account 404.1) (d)	Amortization of Underground Storage Land and Land Rights (Account 404.2) (e)
1	Intangible plant	—			
2	Production plant, manufactured gas	—			
3	Production and Gathering Plant	—			
4	Products extraction plant	—			
5	Underground Gas Storage Plant (footnote details)	—			
6	Other storage plant	—			
7	Base load LNG terminaling and processing plant	—			
8	Transmission Plant	—			
9	Distribution plant	14,773,880			
10	General Plant (footnote details)	11,836			
11	Common plant-gas	—			
12	Total	14,785,716	—	—	—

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**Depreciation, Depletion and Amortization of Gas Plant (Accts 403, 404.1, 404.2, 404.3, 405) (Except Amortization of Acquisition Adjustments) (continued)**

obtained. If average balances are used, state the method of averaging used. For column (c) report available information for each plant functional classification listed in column (a). If composite depreciation accounting is used, report available information called for in columns (b) and (c) on this basis. Where the unit-of-production method is used to determine depreciation charges, show in a footnote any revisions made to estimated gas reserves.

3. If provisions for depreciation were made during the year in addition to depreciation provided by application of reported rates, state in a footnote the amounts and nature of the provisions and the plant items to which related.

**Section A. Summary of Depreciation, Depletion, and Amortization Charges**

Line No.	Amortization of Other Limited-term Gas Plant (Account 404.3) (f)	Amortization of Other Gas Plant (Account 405) (g)	Total (b to g) (h)	Functional Classification (a)
1	1,539,486		1,539,486	Intangible plant
2			—	Production plant, manufactured gas
3			—	Production and Gathering Plant
4			—	Products extraction plant
5			—	Underground Gas Storage Plant (footnote details)
6			—	Other storage plant
7			—	Base load LNG terminaling and processing plant
8			—	Transmission Plant
9	71,532		14,845,412	Distribution plant
10	414,486		426,322	General Plant (footnote details)
11			—	Common plant-gas
12	2,025,504	—	16,811,220	Total

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**Depreciation, Depletion and Amortization of Gas Plant (Accts 403, 404.1, 404.2, 404.3, 405) (Except Amortization of Acquisition Adjustments) (continued)**

4. Add rows as necessary to completely report all data. Number the additional rows in sequence as 2.01, 2.02, 3.01, 3.02, etc.

**Section B. Factors Used in Estimating Depreciation Charges**

Line No.	Functional Classification (a)	Plant Bases (in thousands) (b)	Applied Depreciation or Amortization Rates (percent) (c)
1	Production and Gathering Plant		
2	Offshore (footnote details)		
3	Onshore (footnote details)		
4	Underground Gas Storage Plant (footnote details)		
5	Transmission Plant		
6	Offshore (footnote details)		
7	Onshore (footnote details)		
8	General Plant (footnote details)	6,240	6.83 %
9	Liquified Petroleum Gas - Air Plant	—	
10	Distribution Plant	608,215	2.44 %
11			
12			
13			
14			
15	Total	614,455	2.28 %

**Notes to Depreciation, Depletion and Amortization of Gas Plant**

Straight-line depreciation accruals are computed monthly by applying one-twelfth of the annual depreciation rate to the balance of the property account at the beginning of each month. Depreciation rates cannot be fixed solely on the basis of statistical studies. While statistical studies based upon past experience have value in making judgments, management must also consider current or anticipated changes in operating conditions, gas supply, physical conditions, technological breakthroughs and short and long-range construction projects.

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**Particulars Concerning Certain Income Deductions and Interest Charges Accounts**

Report the information specified below, in the order given, for the respective income deduction and interest charges accounts.

- (a) Miscellaneous Amortization (Account 425)-Describe the nature of items included in this account, the contra account charged, the total of amortization charges for the year, and the period of amortization.
- (b) Miscellaneous Income Deductions-Report the nature, payee, and amount of other income deductions for the year as required by Accounts 426.1, Donations; 426.2, Life Insurance; 426.3, Penalties; 426.4, Expenditures for Certain Civic, Political and Related Activities; and 426.5, Other Deductions, of the Uniform System of Accounts. Amounts of less than \$250,000 may be grouped by classes within the above accounts.
- (c) Interest on Debt to Associated Companies (Account 430)-For each associated company that incurred interest on debt during the year, indicate the amount and interest rate respectively for (a) advances on notes, (b) advances on open account, (c) notes payable, (d) accounts payable, and (e) other debt, and total interest. Explain the nature of other debt on which interest was incurred during the year.
- (d) Other Interest Expense (Account 431) - Report details including the amount and interest rate for other interest charges incurred during the year.

Line No.	Item (a)	Amount (b)
1	Account 425	
2	Miscellaneous Amortizations	(25,903)
3		
4	TOTAL Account 425	(25,903)
5		
6	Account 426	
7	Contributions	6,900
8	Shareholder Portion of Energy Assistance Program	278,322
9	Penalty Payments	156,001
10	Other	(27,675)
11		
12		
13		
14	TOTAL Account 426	413,548
15		
16	Account 430	
17	Promissory Notes (see page 257)	8,038,224
18	Money Pool	28,982
19		
20	TOTAL Account 430	8,067,206
21		
22	Account 431	
23	COVID Deferral	(19,332)
24	Customer Deposits	2,085
25	Other	(2,278)
26		
27		
28		
29	TOTAL Account 431	(19,525)
30		
31		
32		
33		
34		
35		

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**Regulatory Commission Expenses (Account 928)**

1. Report below details of regulatory commission expenses incurred during the current year (or in previous years, if being amortized) relating to formal cases before a regulatory body, or cases in which such a body was a party.
2. In column (b) and (c), indicate whether the expenses were assessed by a regulatory body or were otherwise incurred by the utility.

Line No.	Description (Furnish name of regulatory commission or body, the docket number, and a description of the case.) (a)	Assessed by Regulatory Commission (b)	Expenses of Utility (c)	Total Expenses to Date (d)	Deferred in Account 182.3 at Beginning of Year (e)
1	Assessment Fees Based on Revenue	271,617	—	271,617	—
2					—
3	Miscellaneous: Other	—	929	929	—
4					—
5					—
6					—
7					—
8					—
9					—
10					—
11					—
12					—
13					—
14					—
15					—
16					—
17					—
18					—
19					—
20					—
21					—
22					—
23					—
24					—
<b>25</b>	<b>TOTAL</b>	<b>271,617</b>	<b>929</b>	<b>272,546</b>	<b>—</b>

Name of Respondent COLUMBIA GAS OF KENTUCKY, INC	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) March 31, 2022	Year/Period of Report  December 31, 2021
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**Regulatory Commission Expenses (Account 928)**

3. Show in column (k) any expenses incurred in prior years that are being amortized. List in column (a) the period of amortization.
4. Identify separately all annual charge adjustments (ACA).
5. List in column (f), (g), and (h) expenses incurred during year which were charges currently to income, plant, or other accounts.
6. Minor items (less than \$250,000) may be grouped.

Line No.	Expenses Incurred During Year Charged Currently To Department (f)	Expenses Incurred During Year Charged Currently To Account No. (g)	Expenses Incurred During Year Charged Currently To Amount (h)	Expenses Incurred During Year Deferred to Account 182.3 (i)	Amortized During Year Contra Account (j)	Amortized During Year Amount (k)	Deferred in Account 182.3 End of Year (l)
1	Gas	928	271,617	—		—	—
2							
3	Gas	928	929	—		—	—
4							
5							
6							
7							
8							
9							
10							
11							
12							
13							
14							
15							
16							
17							
18							
19							
20							
21							
22							
23							
24							
25			272,546	—		—	—

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Distribution of Salaries and Wages					
<p>Report below the distribution of total salaries and wages for the year. Segregate amounts originally charged to clearing accounts to Utility Departments, Construction, Plant Removals and Other Accounts, and enter such amounts in the appropriate lines and columns provided. Salaries and wages billed to the Respondent by an affiliated company must be assigned to the particular operating function(s) relating to the expenses.</p> <p>In determining this segregation of salaries and wages originally charged to clearing accounts, a method of approximation giving substantially correct results may be used. When reporting detail of other accounts, enter as many rows as necessary numbered sequentially starting with 75.01, 75.02, etc.</p>					
Line No.	Classification (a)	Direct Payroll Distribution (b)	Payroll Billed by Affiliated Companies (c)	Allocation of Payroll Charged for Clearing Accounts (d)	Total (e)
1	Electric				
2	Operation				
3	Production				—
4	Transmission				—
5	Distribution				—
6	Customer Accounts				—
7	Customer Service and Informational				—
8	Sales				—
9	Administrative and General				—
10	TOTAL Operation (Total of lines 3 thru 9)	—	—	—	—
11	Maintenance				
12	Production				—
13	Transmission				—
14	Distribution				—
15	Administrative and General				—
16	TOTAL Maintenance (Total of lines 12 thru 15)	—	—	—	—
17	Total Operation and Maintenance				
18	Production (Total of lines 3 and 12)	—	—	—	—
19	Transmission (Total of lines 4 and 13)	—	—	—	—
20	Distribution (Total of lines 5 and 14)	—	—	—	—
21	Customer Accounts (line 6)	—	—	—	—
22	Customer Service and Informational (line 7)	—	—	—	—
23	Sales (line 8)	—	—	—	—
24	Administrative and General (Total of lines 9 and 15)	—	—	—	—
25	TOTAL Operation and Maintenance (Total of lines 18 thru 24)	—	—	—	—
26	Gas				
27	Operation				
28	Production - Manufactured Gas				
29	Production - Natural Gas(Including Exploration and Development)				
30	Other Gas Supply				
31	Storage, LNG Terminaling and Processing				—
32	Transmission				—
33	Distribution	6,057,201		1,539,351	7,596,552
34	Customer Accounts	615,950		138,866	754,816
35	Customer Service and Informational				—
36	Sales				—
37	Administrative and General	1,198,743		272,514	1,471,257
38	TOTAL Operation (Total of lines 28 thru 37)	7,871,894	—	1,950,731	9,822,625
39	Maintenance				
40	Production - Manufactured Gas				
41	Production - Natural Gas(Including Exploration and Development)				
42	Other Gas Supply				
43	Storage, LNG Terminaling and Processing				—
44	Transmission				—
45	Distribution	1,721,032		442,493	2,163,525



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Distribution of Salaries and Wages (continued)					
Line No.	Classification (a)	Direct Payroll Distribution (b)	Payroll Billed by Affiliated Companies (c)	Allocation of Payroll Charged for Clearing Accounts (d)	Total (e)
46	Administrative and General				
47	TOTAL Maintenance (Total of lines 40 thru 46)	1,721,032	—	442,493	2,163,525
48	Gas (Continued)				
49	Total Operation and Maintenance				
50	Production - Manufactured Gas (Total of lines 28 and 40)	—	—	—	—
51	Production - Natural Gas (Including Expl. and Dev.)(Il. 29 and 41)	—	—	—	—
52	Other Gas Supply (Total of lines 30 and 42)	—	—	—	—
53	Storage, LNG Terminaling and Processing (Total of Il. 31 and 43)	—	—	—	—
54	Transmission (Total of lines 32 and 44)	—	—	—	—
55	Distribution (Total of lines 33 and 45)	7,778,233	—	1,981,844	9,760,077
56	Customer Accounts (Total of line 34)	615,950	—	138,866	754,816
57	Customer Service and Informational (Total of line 35)	—	—	—	—
58	Sales (Total of line 36)	—	—	—	—
59	Administrative and General (Total of lines 37 and 46)	1,198,743	—	272,514	1,471,257
60	Total Operation and Maintenance (Total of lines 50 thru 59)	9,592,926	—	2,393,224	11,986,150
61	Other Utility Departments				
62	Operation and Maintenance				
63	TOTAL ALL Utility Dept. (Total of lines 25, 60, and 62)	9,592,926	—	2,393,224	11,986,150
64	Utility Plant				
65	Construction (By Utility Departments)				
66	Electric Plant				—
67	Gas Plant	6,169,343		1,268,990	7,438,333
68	Other				—
69	TOTAL Construction (Total of lines 66 thru 68)	6,169,343	—	1,268,990	7,438,333
70	Plant Removal (By Utility Departments)				
71	Electric Plant				—
72	Gas Plant	434,114		106,854	540,968
73	Other				—
74	TOTAL Plant Removal (Total of lines 71 thru 73)	434,114	—	106,854	540,968
75	Other Accounts (Specify):				
76	Preliminary Survey and Investigation	21,024		3,389	24,413
77	Maintenace and Jobbing Work in Process	(166,511)		(22,136)	(188,647)
78	Other Miscellaneous	87,352		33,367	120,719
79	TOTAL Other Accounts	(58,135)	—	14,620	(43,515)
80	TOTAL SALARIES AND WAGES	16,138,248	—	3,783,688	19,921,936

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Charges for Outside Professional and Other Consultative Services		
<p>1. Report the information specified below for all charges made during the year included in any account (including plant accounts) for outside consultative and other professional services. These services include rate, management, construction, engineering, research, financial, valuation, legal, accounting, purchasing, advertising, labor relations, and public relations, rendered for the respondent under written or oral arrangement, for which aggregate payments were made during the year to any corporation partnership, organization of any kind, or individual (other than for services as an employee or for payments made for medical and related services) amounting to more than \$250,000, including payments for legislative services, except those which should be reported in Account 426.4 Expenditures for Certain Civic, Political and Related Activities.</p> <p>(a) Name of person or organization rendering services.</p> <p>(b) Total charges for the year.</p> <p>2. Designate associated companies with an asterisk in column (b).</p>		
Line No.	Description (a)	Amount (in dollars) (b)
1	NiSource Corporate Service, Co.	
2	290 Nationwide Blvd.	
3	Columbus, OH 43215	
4		
5	Agrees to furnish at such times, and for such periods and in such manner, as the	
6	respondent may, from time to time desire, accounting and statistical, auditing,	
7	budget, cash management, communications and telecontrol, corporate, electronic	
8	data processing, employee relations, environmental affairs, financial services,	
9	insurance, office space, officers, operation and planning, public relations,	
10	tax, transportation and other services, the description of which is included in	
11	the service agreement.	
12		
13	Actual costs from the service corporation include a reasonable compensation for	
14	necessary capital procured through the issuance of capital stock.	
15		
16	Total Charges For The Year:	
17	<u>ACCOUNT</u>	
18	107	8,367,432
19	108	30,933
20	182	90,619
21	186	(389)
22	807	431,206
23	870	499,747
24	874	174,707
25	875	27,299
26	876	22,334
27	878	114,181
28	879	109,275
29	880	28,066
30	887	59,710
31	889	27,299
32	890	31,201
33	892	21,575
34	893	34,213
35	894	52,807
36	901	273
37	903	1,314,094
38	908	672
39	910	270,634
40	912	4,739
41	913	61,678
42	920	6,224,362

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Charges for Outside Professional and Other Consultative Services		
<p>1. Report the information specified below for all charges made during the year included in any account (including plant accounts) for outside consultative and other professional services. These services include rate, management, construction, engineering, research, financial, valuation, legal, accounting, purchasing, advertising, labor relations, and public relations, rendered for the respondent under written or oral arrangement, for which aggregate payments were made during the year to any corporation partnership, organization of any kind, or individual (other than for services as an employee or for payments made for medical and related services) amounting to more than \$250,000, including payments for legislative services, except those which should be reported in Account 426.4 Expenditures for Certain Civic, Political and Related Activities.</p> <p>(a) Name of person or organization rendering services.</p> <p>(b) Total charges for the year.</p> <p>2. Designate associated companies with an asterisk in column (b).</p>		
Line No.	Description (a)	Amount (in dollars) (b)
43	921	271,325
44	923	6,546,272
45	924	1,170
46	925	63,770
47	926	1,514,883
48	928	929
49	930	47,524
50	931	734,606
51	932	1,281,382
52		
53		
54		28,460,528

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**CHARGES FOR OUTSIDE PROFESSIONAL AND OTHER CONSULTATIVE SERVICES (Continued)**

**2. ANNUAL PAYMENTS OVER \$250,000**

<u>Payee Name</u>	<u>Type of Service &amp; Basis</u>	<u>Account</u>	<u>Amount</u>
Advance Control Panels Inc. 1845 Willowcreek Blvd Portage, In 46368	Pipeline Construction & Maintenance	107	547,085
		108	1,400
		183	18,000
		871	66,759
		875	19,422
		880	370
		890	4,130
		<b>Total</b>	<b>\$ 657,166</b>
Automotive Rentals Inc. 9000 Midatlantic Dr Mt Laurel , NJ 08054	Fleet Management Services	107	99,058
		108	1,400
		183	30,159
		242	193,850
		874	11,137
		887	2,831
		903	308
		923	26,668
		184	24,983
		<b>Total</b>	<b>\$ 390,394</b>
Buchanan Contracting Incorporated 128 Silver Maple Ln Stanton, Ky 40380	Consultant Services	107	2,730,580
		108	38,861
		183	4,605
		874	749,297
		878	6,999
		879	676
		887	538,973
		892	113,230
		923	87,758
		<b>Total</b>	<b>\$ 4,270,979</b>
Campos EPC, LLC 1401 Blake St Denver, CO 80202	Consultant Services	107	389,948
		108	40,056
		183	179,613
		186	34,400
		<b>Total</b>	<b>\$ 644,017</b>
Cinergy LLC PO Box 455 Milton, WV 25541	Pipeline Construction & Maintenance	107	421,504
		<b>Total</b>	<b>\$ 421,504</b>
Cyprus Energy Partners LP 5727 S Lewis Ave Ste 300 Tulsa, OK 74105	Inspection Services	107	1,282,590
		183	15,860
		<b>Total</b>	<b>\$ 1,298,450</b>

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**CHARGES FOR OUTSIDE PROFESSIONAL AND OTHER CONSULTATIVE SERVICES (Continued)**

**2. ANNUAL PAYMENTS OVER \$250,000**

<u>Payee Name</u>	<u>Type of Service &amp; Basis</u>	<u>Account</u>	<u>Amount</u>
FBG Service Corporation 407 S 27th Ave Omaha, NE 68131	Commercial Cleaning	923	306,854
		Total	\$ 306,854
Fishel Company 1366 Dublin Rd. Columbus , OH 43271-0746	Locating Services	107	12,212,296
		108	44,858
		183	514,244
		874	69,339
		875	4,955
		880	1,163
		886	1,944
		887	3,492
		889	12,073
		890	1,044
		892	9,731
		Total	\$ 12,875,139
Forell Innovation 1178 Sarvey Mill Rd Lucinda, PA 16235	Consultant Services	107	305,086
		183	39,784
		874	767,322
		886	3,583
		889	2,473
		Total	\$ 1,118,248
Global Oilfield Services LLC 3401 St Rte 13 S Mansfield, OH 44904	Pipeline Construction & Maintenance	107	1,909,478
		Total	\$ 1,909,478
CJ Hughes Construction, Inc P.O. Box 7305 Huntington, WV 25776	Pipeline Construction & Maintenance	107	2,325,646
		108	41,532
		183	109,078
		874	16,745
		887	79,733
		892	37,605
		Total	\$ 2,610,339
Miller Pipeline Corp 8850 Crawfordsville Rd Indianapolis, IL 46234	Pipeline Construction & Maintenance	107	7,342,912
		108	511,375
		874	40,685
		892	44,868
		Total	\$ 7,939,840

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**CHARGES FOR OUTSIDE PROFESSIONAL AND OTHER CONSULTATIVE SERVICES (Continued)**

**2. ANNUAL PAYMENTS OVER \$250,000**

<u>Payee Name</u>	<u>Type of Service &amp; Basis</u>	<u>Account</u>	<u>Amount</u>
Prince Pipeline Integrity LLC 1275 Rosedale Dr Mansfield, OH 44906	Pipeline Construction & Maintenance	107	2,765
		108	19,184
		886	42,108
		887	55,977
		889	178,835
		894	28,636
		Total	\$ 327,505
Reconn Holdings, LLC 9045 N. River Rd. Suite 300 Indianapolis, IN 46240	Locating Services	108	2,575
		874	486,342
		879	163,116
		880	470
		887	43,236
		Total	\$ 695,739
RLA Investments Inc. 389 S Wayne Ave. CINCINNATI, OH 45215	Pipeline Construction & Maintenance	107	6,929,910
		108	821,290
		874	24,054
		878	1,931
		879	67,137
		880	458
		887	628,326
		892	120,232
		893	316
		Total	\$ 8,593,654
Stanley Pipeline , Inc. 5425 Paris Road Winchester , KY 40391	Pipeline Construction & Maintenance	107	5,821,949
		108	93,534
		875	8,764
		878	3,357
		879	50,308
		887	71,783
		892	1,180
		Total	\$ 6,050,875
Surveying and Mapping LLC 4801 Southwest Pkwy Austin, TX 78735	Locating Services	107	334,898
		Total	\$ 334,898

Name of Respondent COLUMBIA GAS OF KENTUCKY, INC	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) March 31, 2022	Year/Period of Report  December 31, 2021
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**CHARGES FOR OUTSIDE PROFESSIONAL AND OTHER CONSULTATIVE SERVICES (Continued)**

**2. ANNUAL PAYMENTS OVER \$250,000**

<u>Payee Name</u>	<u>Type of Service &amp; Basis</u>	<u>Account</u>	<u>Amount</u>
Thoroughbred Traffic Design, LLC 408 Glenwood Dr Georgetown, KY 40324	Traffic & Design Consultants	107	184,087
		108	49,777
		183	781
		874	8,366
		878	1,173
		880	268
		887	78,371
		892	14,587
		893	101
		<b>Total</b>	<b>\$ 337,511</b>
Urg Acquisition Company LLC 6808 Nineteen and One Half Mile Rd. Sterling Heights, MI 48314	Locating Services	874	1,578,045
		<b>Total</b>	<b>\$ 1,578,045</b>



Name of Respondent COLUMBIA GAS OF KENTUCKY, INC	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) March 31, 2022	Year/Period of Report  December 31, 2021
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Compressor Stations					
<p>1. Report below details concerning compressor stations. Use the following subheadings: field compressor stations, products extraction compressor stations, underground storage compressor stations, transmission compressor stations, distribution compressor stations, and other compressor stations.</p> <p>2. For column (a), indicate the production areas where such stations are used. Group relatively small field compressor stations by production areas. Show the number of stations grouped. Identify any station held under a title other than full ownership. State in a footnote the name of owner or co-owner, the nature of respondent's title, and percent of ownership if jointly owned.</p>					
Line No.	Name of Station and Location (a)	Compressor Type (b)	Number of Units at Station (c)	Certificated Horsepower for Each Station (d)	Plant Cost (e)
1	Not Applicable				
2					
3					
4					
5					
6					
7					
8					
9					
10					
11					
12					
13					
14					
15					
16					
17					
18					
19					
20					
21					
22					
23					
24					
25	Total				

Name of Respondent COLUMBIA GAS OF KENTUCKY, INC	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) March 31, 2022	Year/Period of Report  December 31, 2021
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Compressor Stations								
<p>Designate any station that was not operated during the past year. State in a footnote whether the book cost of such station has been retired in the books of account, or what disposition of the station and its book cost are contemplated. Designate any compressor units in transmission compressor stations installed and put into operation during the year and show in a footnote each unit's size and the date the unit was placed in operation.</p> <p>3. For column (e), include the type of fuel or power, if other than natural gas. If two types of fuel or power are used, show separate entries for natural gas and the other fuel or power.</p>								
Line No.	Expenses (except depreciation and taxes)  Fuel (f)	Expenses (except depreciation and taxes)  Power (g)	Expenses (except depreciation and taxes)  Other (h)	Gas for Compressor Fuel in Dth (i)	Electricity for Compressor Station in kWh (j)	Operational Data  Total Compressor Hours of Operation During Year (k)	Operational Data  Number of Compressors Operated at Time Station Peak (l)	Date of Station Peak (m)
1								
2								
3								
4								
5								
6								
7								
8								
9								
10								
11								
12								
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Name of Respondent COLUMBIA GAS OF KENTUCKY, INC	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) March 31, 2022	Year/Period of Report  December 31, 2021
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Transmission Lines					
1. Report below, by state, the total miles of transmission lines of each transmission system operated by respondent at end of year. 2. Report separately any lines held under a title other than full ownership. Designate such lines with an asterisk, in column (b) and in a footnote state the name of owner, or co-owner, nature of respondent's title, and percent ownership if jointly owned. 3. Report separately any line that was not operated during the past year. Enter in a footnote the details and state whether the book cost of such a line, or any portion thereof, has been retired in the books of account, or what disposition of the line and its book costs are contemplated. 4. Report the number of miles of pipe to one decimal point.					
Line No.	Designation (Identification) of Line or Group of Lines (a)	State (b)	Operation Type (c)	* (d)	Total Miles of Pipe (c)
1	Not Applicable				
2					
3					
4					
5					
6					
7					
8					
9					
10					
11					
12					
13					
14					
15					
16					
17					
18					
19					
20					
21					
22					
23					
24					
25	Total				—

Name of Respondent COLUMBIA GAS OF KENTUCKY, INC	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) March 31, 2022	Year/Period of Report  December 31, 2021
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Transmission System Peak Deliveries				
1. Report below the total transmission system deliveries of gas (in Dth), excluding deliveries to storage, for the period of system peak deliveries indicated below, during the 12 months embracing the heating season overlapping the year's end for which this report is submitted. The season's peak normally will be reached before the due date of this report, April 30, which permits inclusion of the peak information required on this page. Add rows as necessary to report all data. Number additional rows 6.01, 6.02, etc.				
Line No.	Description	Dth of Gas Delivered to Interstate Pipelines (b)	Dth of Gas Delivered to Others (c)	Total (b) + (c) (d)
	SECTION A: SINGLE DAY PEAK DELIVERIES			
1				
2	Volumes of Gas Transported			
3	No-Notice Transportation			—
4	Other Firm Transportation			—
5	Interruptible Transportation			—
6				—
7	TOTAL	—	—	—
8	Volumes of gas Withdrawn form Storage under Storage Contract			
9	No-Notice Storage			—
10	Other Firm Storage			—
11	Interruptible Storage			—
12				—
13	TOTAL	—	—	—
14	Other Operational Activities			
15	Gas Withdrawn from Storage for System Operations			—
16	Reduction in Line Pack			—
17				—
18	TOTAL	—	—	—
19	SECTION B: CONSECUTIVE THREE-DAY PEAK DELIVERIES			
20				
21	Volumes of Gas Transported			
22	No-Notice Transportation			—
23	Other Firm Transportation			—
24	Interruptible Transportation			—
25				—
26	TOTAL	—	—	—
27	Volumes of Gas Withdrawn from Storage under Storage Contract			
28	No-Notice Storage			—
29	Other Firm Storage			—
30	Interruptible Storage			—
31				—
32	TOTAL	—	—	—
33	Other Operational Activities			
34	Gas Withdrawn from Storage for System Operations			—
35	Reduction in Line Pack			—
36				—
37	TOTAL	—	—	—

Name of Respondent COLUMBIA GAS OF KENTUCKY, INC	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) March 31, 2022	Year/Period of Report  December 31, 2021
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Auxiliary Peaking Facilities					
1. Report below auxiliary facilities of the respondent for meeting seasonal peak demands on the respondent's system, such as underground storage projects, liquefied petroleum gas installations, gas liquefaction plants, oil gas sets, etc. 2. For column (c), for underground storage projects, report the delivery capacity on February 1 of the heating season overlapping the year-end for which this report is submitted. For other facilities, report the rated maximum daily delivery capacities. 3. For column (d), include or exclude (as appropriate) the cost of any plant used jointly with another facility on the basis of predominant use, unless the auxiliary peaking facility is a separate plant as contemplated by general instruction 12 of the Uniform System of Accounts.					
Line No.	Location of Facility (a)	Type of Facility (b)	Maximum Daily Delivery Capacity of Facility Dth (c)	Cost of Facility (in dollars) (d)	Was Facility Operated on Day of Highest Transmission Peak Delivery? (e)
1	*Nothing to Report				
2					
3					
4					
5					
6					
7					
8					
9					
10					
11					
12					
13					
14					
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30					



Name of Respondent COLUMBIA GAS OF KENTUCKY, INC	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) March 31, 2022	Year/Period of Report  December 31, 2021
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Gas Account - Natural Gas				
<p>1. The purpose of this schedule is to account for the quantity of natural gas received and delivered by the respondent.</p> <p>2. Natural gas means either natural gas unmixed or any mixture of natural and manufactured gas.</p> <p>3. Enter in column (c) the year to date Dth as reported in the schedules indicated for the items of receipts and deliveries.</p> <p>4. Enter in column (d) the respective quarter's Dth as reported in the schedules indicated for the items of receipts and deliveries.</p> <p>5. Indicate in a footnote the quantities of bundled sales and transportation gas and specify the line on which such quantities are listed.</p> <p>6. If the respondent operates two or more systems which are not interconnected, submit separate pages for this purpose.</p> <p>7. Indicate by footnote the quantities of gas not subject to Commission regulation which did not incur FERC regulatory costs by showing (1) the local distribution volumes another jurisdictional pipeline delivered to the local distribution company portion of the reporting pipeline (2) the quantities that the reporting pipeline transported or sold through its local distribution facilities or intrastate facilities and which the reporting pipeline received through gathering facilities or intrastate facilities, but not through any of the interstate portion of the reporting pipeline, and (3) the gathering line quantities that were not destined for interstate market or that were not transported through any interstate portion of the reporting pipeline.</p> <p>8. Indicate in a footnote the specific gas purchase expense account(s) and related to which the aggregate volumes reported on line No. 3 relate.</p> <p>9. Indicate in a footnote (1) the system supply quantities of gas that are stored by the reporting pipeline, during the reporting year and also reported as sales, transportation and compression volumes by the reporting pipeline during the same reporting year, (2) the system supply quantities of gas that are stored by the reporting pipeline during the reporting year which the reporting pipeline intends to sell or transport in a future reporting year, and (3) contract storage quantities.</p> <p>10. Also indicate the volumes of pipeline production field sales that are included in both the company's total sales figure and the company's total transportation figure. Add additional information as necessary to the footnotes.</p>				
Line No.	Item (a)	Ref. Page No. (b)	Total Amount of Dth Year to Date (c)	Current Three Months Ended Amount of Dth Quarterly Only (d)
01	NAME OF SYSTEM			
2	GAS RECEIVED			
3	Gas Purchases (Accounts 800-805)		15,541,787	
4	Gas of Others Received for Gathering (Account 489.1)	303.00		
5	Gas of Others Received for Transmission (Account 489.2)	305.00		
6	Gas of Others Received for Distribution (Account 489.3)	301.00	21,069,384	
7	Gas of Others Received for Contract Storage (Account 489.4)	307.00		
8	Exchanged Gas Received from Others (Account 806)	328.00		
8	Exchanged Gas Received from Others (Account 806)	328.00		
9	Gas Received as Imbalances (Account 806)	328.00	115,051	
10	Receipts of Respondent's Gas Transported by Others (Account 858)	332.00		
11	Other Gas Withdrawn from Storage	512.00	8,443,693	
12	Gas Received from Shippers as Compressor Station Fuel			
13	Gas Received from Shippers as Lost and Unaccounted for			
14	Other Receipts (Specify):			
14.01	Unbilled Gas Received for Distribution		(118,989)	
15	Total Receipts (Total of lines 3 thru 14)		45,050,926	—
16	GAS DELIVERED			
17	Gas Sales (Accounts 480-484)	301.00	12,436,572	
18	Deliveries of Gas Gathered for Others (Account 489.1)	303.00		
19	Deliveries of Gas Transported for Others (Account 489.2)	305.00		
20	Deliveries of Gas Distributed for Others (Account 489.3)	301.00	21,069,384	
21	Deliveries of Contract Storage Gas (Account 489.4)	307.00		
22	Exchange Gas Delivered to Others (Account 806)	328.00	1,292,349	
23	Gas Delivered as Imbalances (Account 806)	328.00		
24	Deliveries of Gas to Others for Transportation (Account 858)	332.00		
25	Other Gas Delivered to Storage	512.00	9,077,462	
26	Gas Used for Compressor Station Fuel	509.00		
27	Other Deliveries (Specify):			
27.01	Unbilled Gas Sales		(461,703)	
27.02	Unbilled Gas Transportation		(118,989)	
27.03	Off System Sales		1,623,350	
27.04	Natural Gas Used By Respodent	331.00	32,810	
27.05	Municipal Free and Line Damage		(3,041)	
28	Total Deliveries (Total of lines 17 thru 27.04)		44,948,194	—

Name of Respondent COLUMBIA GAS OF KENTUCKY, INC	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) March 31, 2022	Year/Period of Report  December 31, 2021
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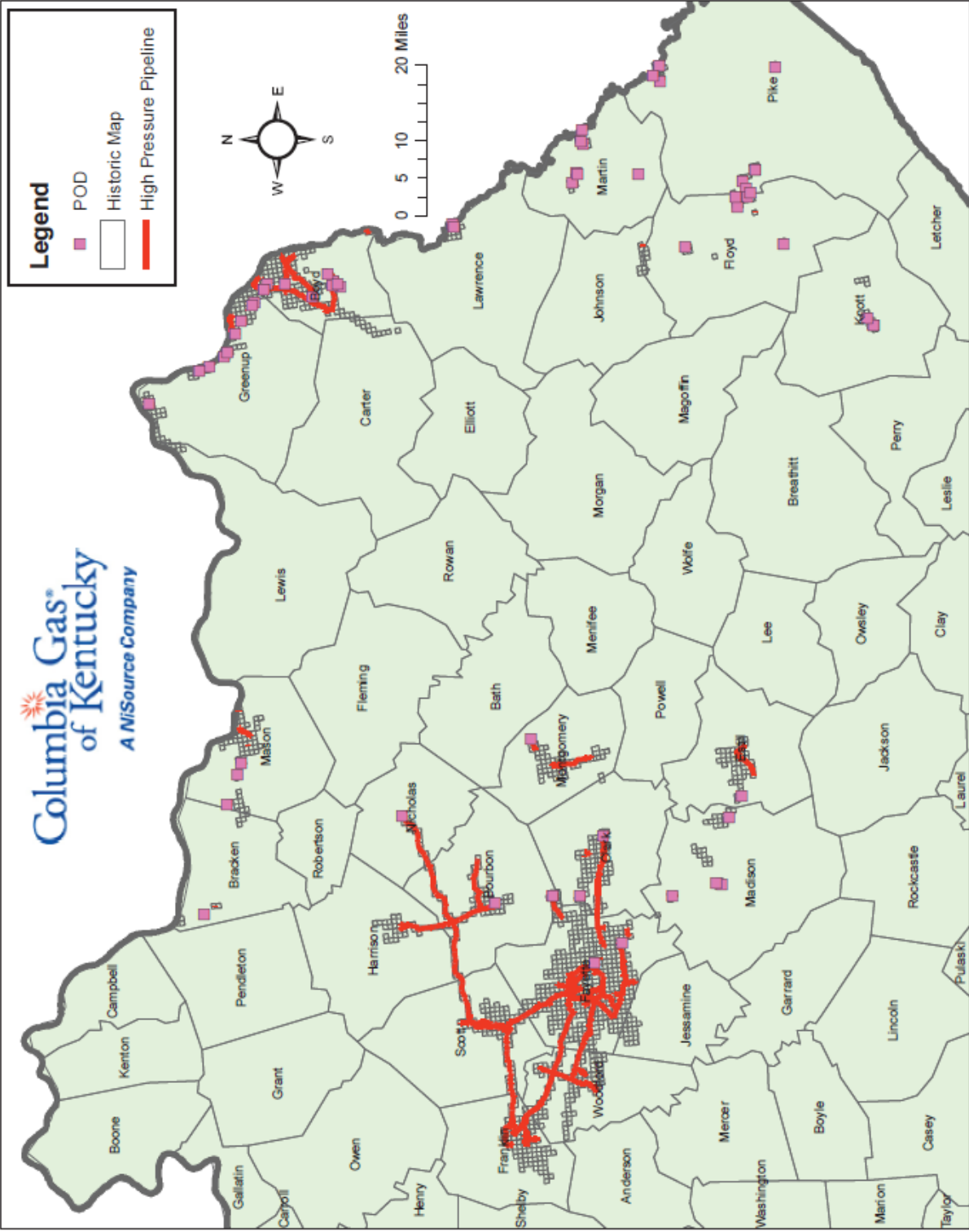
29	GAS UNACCOUNTED FOR			
30	Production System Losses			
31	Gathering System Losses			
32	Transmission System Losses			
33	Distribution System Losses		102,732	
34	Storage System Losses			
35	Other Losses (Specify)			
36	Total Unaccounted for (Total of Lines 30 thru 35)		102,732	
37	Total Deliveries & Unaccounted For (Total of lines 28 and 36)		45,050,926	—

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Name of Respondent COLUMBIA GAS OF KENTUCKY, INC	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) March 31, 2022	Year/Period of Report  December 31, 2021
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#### System Maps

1. Furnish five copies of a system map (one with each filed copy of this report) of the facilities operated by the respondent for the production, gathering, transportation, and sale of natural gas. New maps need not be furnished if no important change has occurred in the facilities operated by the respondent since the date of the maps furnished with a previous year's annual report. If, however, maps are not furnished for this reason, reference should be made in the space below to the year's annual report with which the maps were furnished.
2. Indicate the following information on the maps:
  - (a) Transmission lines.
  - (b) Incremental facilities.
  - (c) Location of gathering areas.
  - (d) Location of zones and rate areas.
  - (e) Location of storage fields.
  - (f) Location of natural gas fields.
  - (g) Location of compressor stations.
  - (h) Normal direction of gas flow (indicated by arrows).
  - (i) Size of pipe.
  - (j) Location of products extraction plants, stabilization plants, purification plants, recycling areas, etc.
  - (k) Principal communities receiving service through the respondent's pipeline.
3. In addition, show on each map: graphic scale of the map; date of the facts the map purports to show; a legend giving all symbols and abbreviations used; designations of facilities leased to or from another company, giving name of such other company.
4. Maps not larger than 24 inches square are desired. If necessary, however, submit larger maps to show essential information. Fold the maps to a size not larger than this report. Bind the maps to the report.



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## Supplemental Gas Information

### Revenues, Customers and DTH Sales

		For Reporting Year 2021		
		Revenue	DTH of Natural Gas Sold	Customers
480	Residential	88,461,632	7,545,342	109,391
481	Commercial & Industrial Sales Small (or Commercial)	37,610,988	4,112,859	11,338
	Large (or Industrial)	1,890,108	302,145	45
482	Other Sales To Public Authorities	-	-	-
484	Interdepartmental Sales	-	-	-
	<b>TOTAL Sales to Ultimate Customers</b>	127,962,728	11,960,346	120,774
483	Sales for Resale	81,230	12,309	2
	<b>TOTAL Natural Gas Service</b>	128,043,958	11,972,655	120,776

**ADDITIONAL INFORMATION TO BE FURNISHED WITH  
ANNUAL REPORT  
December 31, 2021**

**GAS PURCHASES**

**(ACCOUNTS 800, 801, 802, 803, 804, 804.1, 805, 805.1, 805.2)**

<b>Name of Seller and Acct No.</b>	<b>Gas Purchased - Dth</b>	<b>Cost of Gas</b>
Various Appalachian Companies - Account 801	137,050	455,624
Various Local Companies		
Various Non-Local Companies	15,270,152	48,415,866
Pipeline Expenses - Transp.	(218,513)	10,232,620
Pipeline Expenses - Storage	(133,737)	13,166,112
Total Account 803	14,917,902	71,814,598
Various Local Companies	486,835	1,566,634
Various Non-Local Companies		
City Gate Gas Purchases -		
Total Account 804	486,835	1,566,634
Propane Expenses		
Miscellaneous Purchases		
Deferred Purchased Gas Adj. -		(10,609,765)
Total Account 805	—	(10,609,765)
Total	15,541,787	63,227,091

Tie to Pg. 319 line 70

Tie to Pg 319 line 72

Tie to Pg 319 line 73

Tie to Pg 319 line 76

Tie to Pg 319 line 77

PUBLIC SERVICE COMMISSION OF KENTUCKY  
PRINCIPAL PAYMENT AND INTEREST INFORMATION  
FOR THE YEAR ENDING DECEMBER 31, 2021

1. Amount of Principal Payment during calendar year \$ 16,000,000

2. Is Principal current? (Yes)   X   (No)                     

3. Is Interest current? (Yes)   X   (No)                     

SERVICES PERFORMED BY  
INDEPENDENT CERTIFIED PUBLIC ACCOUNTANT

Are your financial statements examined by a Certified Public Accountant?

YES                      NO   X\*  

If yes, which service is performed?

Audit                                       
Compilation                                       
Review                                     

Please enclose a copy of the accountant's report with annual report.

\* Deloitte Touche Tohmatsu audits NiSource, Inc. of which respondent is a subsidiary (see page 102).

Name of Respondent:

COLUMBIA GAS OF KENTUCKY, INC.

Year of Report: December 31, 2021

ADDITIONAL INFORMATION TO BE FURNISHED WITH

ANNUAL REPORT

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GAS UTILITIES - CLASS A & B

Please furnish the following information, for Kentucky Operations only, and attach to your annual report.

Name of Counties in which you furnish Gas Service:

Bath	Knott
Bourbon	Lawrence
Boyd	Lee
Bracken	Letcher
Carter	Lewis
Clark	Madison
Clay	Martin
Estill	Mason
Fayette	Montgomery
Floyd	Nicholas
Franklin	Owsley
Greenup	Pike
Harrison	Robertson
Jessamin	Scott
Johnson	Woodford

**COLUMBIA GAS OF KENTUCKY, INC.**  
**CHECKLIST FOR THE ANNUAL REPORT**  
**OF A AND B GAS COMPANIES**

Page 1 of 3

**To be Completed and Returned With Annual Report**

Page No.	Line No.		Page No.	Line No.	Yes	No	If No, Explain Why
		<u>BALANCE SHEET</u>					
110	2	agrees with	200	13 less 11	X		
110	3	agrees with	200	11	X		
110	5	agrees with	200	14 & 33	X		
110	6	agrees with	200	15	X		
110	11	agrees with	122-123	-	X		
110	12	agrees with	220	5 (b)	X		
110	14	agrees with	220	5 (d)	X		
110	15	agrees with	220	5 (e)	X		
110	19	agrees with	222-223	-	X		
110	20	agrees with	224-225	-	X		
111	46	agrees with	227	-	X		
111	52	agrees with	220	5	X		
111	53	agrees with	220	-	X		
111	54	agrees with	230	Acct. 165	X		
111	67	agrees with	230	Acct. 182.1	X		
111	68	agrees with	230	Acct. 182.2	X		
111	69	agrees with	232	Acct. 182.3	X		
111	74	agrees with	233	Acct. 186	X		
111	78	agrees with	234-235	Acct. 190	X		
112	2	agrees with	251	(f)	X		
112	3	agrees with	251	(f)	X		
112	4	agrees with	252	-	X		
112	5	agrees with	252	-	X		

**COLUMBIA GAS OF KENTUCKY, INC.  
CHECKLIST FOR THE ANNUAL REPORT  
OF A AND B GAS COMPANIES**

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**To be Completed and Returned With Annual Report**

Page No.	Line No.		Page No.	Line No.	Yes	No	If No, Explain Why
		<u>BALANCE SHEET</u>					
		<u>Continued</u>					
112	6	agrees with	252	-	X		
112	7	agrees with	253	36 (b)	X		
112	8	agrees with	252	(d)	X		
112	9	agrees with	254	Acct. 213	X		
112	10	agrees with	254	Acct. 214	X		
112	11	agrees with	118	20	X		
112	12	agrees with	118	26	X		
112	13	agrees with	251	Acct. 217	X		
112	17	agrees with	256	(d)	X		
112	18	agrees with	257	Acct. 222	X		
112	19	agrees with	256	Acct. 223	X		
112	20	agrees with	256	Acct. 224	X		
113	43	agrees with	263-C	Acct. 236 (g)	X		
113	49	agrees with	268	45 (b)	X		
113	60	agrees with	269	45 (f)	X		
113	61	agrees with	278	45 (f)	X		
113	62	agrees with	260	Acct. 257	X		
		<u>INCOME STATEMENT</u>					
114	2	agrees with	300-301	21(h)	X		
114	4 + 5 (c)	agrees with	325	271(b)	X		
114	6 (c)	agrees with	336	12 (b)	X		
114	8 (c)	agrees with	337	12 (f)	X		
114	14+15+16 (c)	agrees with	262-C	47 (j)	X		
114	17 (c)	agrees with	234+274+276	7 (c)	X		
114	18 (c)	agrees with	234+274+276	7 (d)	X		

**COLUMBIA GAS OF KENTUCKY, INC.**  
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**To be Completed and Returned With Annual Report**

Page No.	Line No.		Page No.	Line No.	Yes	No	If No, Explain Why
<u>INCOME STATEMENT</u>							
<u>Continued</u>							
116	50 (c) less 43	agrees with	340	Acct. 425 & 426	X		
116	52	agrees with	262-C	Acct. 408.2	X		
116	53+54	agrees with	262-A	Acct. 409.2	X		
116	54	agrees with	262-C	Acct. 409.2	X		
116	55	agrees with	235+275+277	Acct. 410.2 7 (e)	X		
116	56	agrees with	235+275+277	Acct. 411.2 7 (f)	X		
116	63	agrees with	258-259	Acct. 428	X		
116	65	agrees with	258-259	Acct. 429	X		
116	67 (c)	agrees with	340	Acct. 430	X		
116	68 (c)	agrees with	340	Acct. 431	X		
116	76	agrees with	262-263	-	X		
<u>OTHER</u>							
200	8	agrees with	209	129 (g)		X	\$717,000 variance due to Property Under Capital leases that is not accounted for on page 209. The total on page 209, Line 129(g) should tie to Page 200, Line 8 less Line 4.
200	10	agrees with	214	45	X		
200	11	agrees with	216	45 (b)	X		
200	18	agrees with	219	30 (b)	X		
118	12 (c)	agrees with	121	68 (b)	X		
118	12 (c)	agrees with	121	69 (b)	X		
325	262 (b)	agrees with	350	25 (d)	X		
335	25	agrees with	325	265 (b)	X		