

Columbia Gas of Kentucky, Inc.
CASE NO. 2016-00162
Forecasted Test Period Filing Requirements
807 KAR 5:001 Section 16-(8)(a)

Description of Filing Requirement:

A jurisdictional financial summary for both the base period and the forecasted period that details how the utility derived the amount of the requested revenue increase;

Response:

Please refer to the attached Schedule A.

Responsible Witness:

Jana T. Croom

SCHEDULE A

JURISDICTIONAL OVERALL FINANCIAL SUMMARY FOR THE BASE AND FORECASTED PERIOD

COLUMBIA GAS OF KENTUCKY, INC.

CASE NO. 2016 - 00162

BASE PERIOD : FOR THE TWELVE MONTHS ENDED AUGUST 31, 2016

FORECASTED PERIOD: FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2017

SCHEDULE

DESCRIPTION

A OVERALL FINANCIAL SUMMARY

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2016 - 00162
OVERALL FINANCIAL SUMMARY
BASE PERIOD: TWELVE MONTHS ENDED AUGUST 31, 2016
FORECASTED TEST PERIOD: TWELVE MONTHS ENDED DECEMBER 31, 2017

DATA: BASE PERIOD FORECASTED PERIOD
TYPE OF FILING: ORIGINAL UPDATED
WORKPAPER REFERENCE NO(S).

SCHEDULE A
PAGE 1 OF 1
WITNESS: J. T. Croom

LINE NO.	DESCRIPTION	SUPPORTING SCHEDULE REFERENCE	BASE PERIOD JURISDICTIONAL REVENUE REQUIREMENT	FORECASTED PERIOD JURISDICTIONAL REVENUE REQUIREMENT
1	RATE BASE	B-1	246,391,211	253,360,781
2	ADJUSTED OPERATING INCOME	C-1	13,553,843	5,955,976
3	EARNED RATE OF RETURN (2 / 1)		5.50%	2.35%
4	REQUIRED RATE OF RETURN	J	8.65%	8.41%
5	REQUIRED OPERATING INCOME (1 x 4)	C-1	21,312,840	21,307,642
6	OPERATING INCOME DEFICIENCY (5 - 2)	C-1	7,758,997	15,351,666
7	GROSS REVENUE CONVERSION FACTOR	H	1.65509	1.65509
8	REVENUE DEFICIENCY (6 x 7)		12,841,831	25,408,373
9	REVENUE INCREASE REQUESTED	C-1		25,408,373
10	ADJUSTED OPERATING REVENUES	C-1		92,682,167
11	REVENUE REQUIREMENTS (9 + 10)			<u>118,090,540</u>

Columbia Gas of Kentucky, Inc.
CASE NO. 2016-00162
Forecasted Test Period Filing Requirements
807 KAR 5:001 Section 16-(8)(b)

Description of Filing Requirement:

A jurisdictional rate base summary for both the base period and the forecasted period with supporting schedules, which include detailed analyses of each component of the rate base;

Response:

Please refer to the attached Schedule B.

Responsible Witness:

S. Mark Katko and Panpilas W. Fischer

SCHEDULE B

JURISDICTIONAL RATE BASE SUMMARY FOR THE BASE AND FORECASTED PERIOD

COLUMBIA GAS OF KENTUCKY, INC.

CASE NO. 2016 - 00162

BASE PERIOD: FOR THE TWELVE MONTHS ENDED AUGUST 31, 2016

FORECASTED TEST PERIOD: FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2017

SCHEDULE

DESCRIPTION

B-1	RATE BASE SUMMARY
B-2	PLANT IN SERVICE BY MAJOR GROUPING
B-2.1	PLANT IN SERVICE BY ACCOUNTS AND SUBACCOUNTS
B-2.2	PROPOSED ADJUSTMENTS TO PLANT IN SERVICE
B-2.3	GROSS ADDITIONS, RETIREMENTS AND TRANSFERS
B-2.4	PROPERTY MERGED OR ACQUIRED
B-2.5	LEASED PROPERTY
B-2.6	PROPERTY HELD FOR FUTURE USE INCLUDED IN RATE BASE
B-2.7	PROPERTY EXCLUDED FROM RATE BASE
B-3	ACCUMULATED DEPRECIATION AND AMORTIZATION
B-3.1	ADJUSTMENTS TO ACCUMULATED DEPRECIATION AND AMORTIZATION
B-4	CONSTRUCTION WORK IN PROGRESS
B-5	ALLOWANCE FOR WORKING CAPITAL
B-5.1	WORKING CAPITAL COMPONENTS
B-5.2	CASH WORKING CAPITAL
B-6	DEFERRED CREDITS AND ACCUMULATED DEFERRED INCOME TAXES
B-7	JURISDICTIONAL PERCENTAGE

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2016 - 00162
JURISDICTIONAL RATE BASE SUMMARY
AS OF AUGUST 31, 2016

DATA: BASE PERIOD FORECASTED PERIOD
TYPE OF FILING: ORIGINAL UPDATED
WORKPAPER REFERENCE NO(S).

SCHEDULE B-1
SHEET 1 OF 2
WITNESS: S. M. KATKO

LINE NO.	RATE BASE COMPONENT	SUPPORTING SCHEDULE REFERENCE	BASE PERIOD \$
1	PLANT IN SERVICE	B-2	415,931,273
2	PROPERTY HELD FOR FUTURE USE	B-2.6	0
3	PLANT AQUISITION ADJUSTMENTS	B-2.4	0
4	ACCUMULATED DEPRECIATION AND AMORTIZATION	B-3	<u>(144,500,009)</u>
5	NET PLANT IN SERVICE (1 THRU 4)		271,431,264
6	CASH WORKING CAPITAL ALLOWANCE	B-5.2	4,688,721
7	OTHER WORKING CAPITAL ALLOWANCES	B-5.1	44,089,603
8	DEFERRED INC. TAXES AND INVESTMENT TAX CREDITS	B-6	(73,818,377)
9	OTHER ITEMS		<u>0</u>
10	RATE BASE (5 THROUGH 9)		<u>246,391,211</u>

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2016 - 00162
PLANT IN SERVICE BY MAJOR PROPERTY GROUPING
AS OF AUGUST 31, 2016

DATA: BASE PERIOD FORECASTED PERIOD
TYPE OF FILING: ORIGINAL UPDATED
WORKPAPER REFERENCE NO(S).

SCHEDULE B-2
SHEET 1 OF 2
WITNESS: S. M. KATKO

LINE NO.	MAJOR PROPERTY GROUPIN	BASE PERIOD	JURISDICTIONAL	BASE PERIOD	ADJUSTMENTS	END OF PERIOD
		TOTAL COMPANY	PERCENT	TOTAL		ADJUSTED JURISDICTION
		\$		\$	\$	\$
1	INTANGIBLES	5,543,766	100.00%	5,543,766	0	5,543,766
2	PRODUCTION	0	100.00%	0	0	0
3	STORAGE AND PROCESSING	0	100.00%	0	0	0
4	TRANSMISSION	0	100.00%	0	0	0
5	DISTRIBUTION	405,889,581	100.00%	405,889,581	0	405,889,581
6	GENERAL	5,275,019	100.00%	5,275,019	0	5,275,019
7	COMMON	0	100.00%	0	0	0
8	OTHER	<u>(777,092)</u>	100.00%	<u>(777,092)</u>	0	<u>(777,092)</u>
9	TOTAL	<u>415,931,273</u>		<u>415,931,273</u>	<u>0</u>	<u>415,931,273</u>

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2016 - 00162
PLANT IN SERVICE BY ACCOUNTS AND SUBACCOUNTS
AS OF AUGUST 31, 2016

DATA: X BASE PERIOD FORECASTED PERIOD
TYPE OF FILING: ORIGINAL X UPDATED REVISED
WORKPAPER REFERENCE NO(S): WPB-2.1

SCHEDULE B-2.1
SHEET 1 OF 2
WITNESS: S. M. KATKO

LN.	ACCT.	ACCOUNT /	BASE PERIOD	JURIS.	JURISDICTIONAL	ADJUSTED	
NO.	NO.	SUBACCOUNT TITLES	TOTAL COMPANY	PERCENT	TOTAL	ADJUSTMENTS	JURISDICTION
			\$		\$	\$	\$
1		<u>INTANGIBLE PLANT</u>					
2	301.00	ORGANIZATION	521	<u>100%</u>	521	0	521
3	303.00	MISCELLANEOUS INTANGIBLE PLANT	74,348		74,348	0	74,348
4	303.10	MISC INTANGIBLE PLANT-DIS SOFTWARE	0		0	0	0
5	303.20	MISC INTANGIBLE PLANT-FARA SOFTWARE	0		0	0	0
6	303.30	MISC INTANGIBLE PLANT-OTHER SOFTWARE	5,468,897		5,468,897	0	5,468,897
7		TOTAL INTANGIBLE PLANT	5,543,766		5,543,766	0	5,543,766
8		<u>PRODUCTION PLANT - LPG</u>					
9	304.10	LAND	0		0	0	0
10		TOTAL PRODUCTION PLANT - LPG	0		0	0	0
11		<u>DISTRIBUTION PLANT</u>					
12	374.10	LAND-CITY GATE & MAIN LINE IND. M & R	206		206	0	206
13	374.20	LAND-OTHER DISTRIBUTION SYSTEMS	877,741		877,741	0	877,741
14	374.40	LAND RIGHTS-OTHER DISTR SYSTEMS	661,306		661,306	0	661,306
15	374.50	RIGHTS OF WAY	2,666,576		2,666,576	0	2,666,576
16	375.20	STRUC & IMPROV-CITY GATE M & R	2,125		2,125	0	2,125
17	375.30	STRUC & IMPROV-GENERAL M & R	0		0	0	0
18	375.40	STRUC & IMPROV-REGULATING	1,949,879		1,949,879	0	1,949,879
19	375.60	STRUC & IMPROV-DISTR. IND. M & R	0		0	0	0
20	375.70	STRUC & IMPROV-OTHER DISTR. SYSTEMS	8,139,249		8,139,249	0	8,139,249
21	375.71	STRUC & IMPROV-OTHER DISTR SYS-ILP	286,166		286,166	0	286,166
22	375.80	STRUC & IMPROV-COMMUNICATIONS	0		0	0	0
23	376.00	MAINS	213,320,608		213,320,608	0	213,320,608
24	378.10	M & R STATION EQUIP-GENERAL	518,504		518,504	0	518,504
25	378.20	M & R STA EQUIP-GENERAL-REGULATING	9,765,130		9,765,130	0	9,765,130
26	378.30	M & R STA EQUIP-GEN-LOCAL GAS PURCH	45,443		45,443	0	45,443
27	379.10	M & R STA EQUIP-CITY GATE CHECK STA	254,901		254,901	0	254,901
28	380.00	SERVICES	120,561,677		120,561,677	0	120,561,677
29	381.00	METERS	13,516,254		13,516,254	0	13,516,254
30	381.10	METERS - AMI	8,704,964		8,704,964	0	8,704,964
31	382.00	METER INSTALLATIONS	9,060,745		9,060,745	0	9,060,745
32	383.00	HOUSE REGULATORS	5,596,680		5,596,680	0	5,596,680
33	384.00	HOUSE REGULATOR INSTALLATIONS	2,257,522		2,257,522	0	2,257,522
34	385.00	INDUSTRIAL M & R STATION EQUIPMENT	3,265,989		3,265,989	0	3,265,989
35	387.20	OTHER EQUIP-ODORIZATION	0		0	0	0
36	387.41	OTHER EQUIP-TELEPHONE	735,771		735,771	0	735,771
37	387.42	OTHER EQUIPMENT-RADIO	795,187		795,187	0	795,187
38	387.44	OTHER EQUIP-OTHER COMMUNICATION	133,590		133,590	0	133,590
39	387.45	OTHER EQUIP-TELEMETERING	2,659,723		2,659,723	0	2,659,723
40	387.46	OTHER EQUIP-CUST INFO SERVICE	113,644		113,644	0	113,644
41		TOTAL DISTRIBUTION PLANT	405,889,581		405,889,581	0	405,889,581
42		<u>GENERAL PLANT</u>					
43	391.10	OFFICE FURN & EQUIP-UNSPECIFIED	641,583		641,583	0	641,583
44	391.11	OFFICE FURN & EQUIP-DATA HANDLING	9,182		9,182	0	9,182
45	391.12	OFFICE FURN & EQUIP-INFO SYSTEMS	871,354		871,354	0	871,354
46	392.20	TRANS EQUIP-TRAILERS OVER \$1,000	95,778		95,778	0	95,778
47	392.21	TRANS EQUIP-TRAILERS \$1,000 or LESS	24,462		24,462	0	24,462
48	393.00	STORES EQUIPMENT	0		0	0	0
49	394.10	TOOLS,SHOP, & GAR EQ-GARAGE & SERV	24,241		24,241	0	24,241
50	394.11	TOOLS,SHOP, & GAR EQ-CNG STATIONARY	0		0	0	0
51	394.13	TOOLS,SHOP, & GAR EQ-CNG PORTABLE	0		0	0	0
52	394.20	TOOLS,SHOP, & GAR EQ-UND TANK CLEANUP	0		0	0	0
53	394.30	TOOLS,SHOP, & GAR EQ-SHOP EQUIP	3,254,553		3,254,553	0	3,254,553
54	395.00	TOOLS,SHOP, & GAR EQ-TOOLS & OTHER	9,258		9,258	0	9,258
55	396.00	LABORATORY	253,135		253,135	0	253,135
56	398.00	POWER OPERATED EQUIP-GENERAL TOOLS	91,472		91,472	0	91,472
57		TOTAL GENERAL PLANT	5,275,019		5,275,019	0	5,275,019
58		<u>OTHER PLANT</u>					
59	378.21	M & R STA EQUIP REG FMV	(777,092)		(777,092)	0	(777,092)
60		TOTAL PLANT IN SERVICE	<u>415,931,273</u>		<u>415,931,273</u>	<u>0</u>	<u>415,931,273</u>

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2016 - 00162
PLANT IN SERVICE BY GAS PLANT ACCOUNT
BASE PERIOD 09/30/2015 TO 08/31/2016

WPB-2.1
SHEET 1 OF 4
WITNESS: S. M. KATKO

DATA: X BASE PERIOD ___ FORECASTED PERIOD
TYPE OF FILING: ___ ORIGINAL X UPDATED ___ REVISED

LINE NO.	ACCT. NO.	09/30/2015	10/31/2015	11/30/2015	12/31/2015	01/31/2016	02/29/2016	03/31/2016	04/30/2016	05/31/2016	06/30/2016	07/31/2016	08/31/2016
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
1	301.00	521	521	521	521	521	521	521	521	521	521	521	521
2	303.00	74,348	74,348	74,348	74,348	74,348	74,348	74,348	74,348	74,348	74,348	74,348	74,348
3	303.10	0	0	0	0	0	0	0	0	0	0	0	0
4	303.20	0	0	0	0	0	0	0	0	0	0	0	0
5	303.30	5,174,690	5,181,924	5,188,933	5,266,272	5,268,409	5,301,761	5,372,695	5,414,563	5,421,832	5,420,576	5,466,796	5,468,897
6	INTANGIBLE	5,249,559	5,256,792	5,263,802	5,341,141	5,343,278	5,376,630	5,447,564	5,489,431	5,496,701	5,495,445	5,541,664	5,543,766
7	304.10	0	0	0	0	0	0	0	0	0	0	0	0
8	PRODUCTION	0	0	0	0	0	0	0	0	0	0	0	0
9	374.10	206	206	206	206	206	206	206	206	206	206	206	206
10	374.20	877,756	877,756	877,756	877,756	877,756	877,756	877,756	877,756	877,756	877,756	877,756	877,741
11	374.40	661,306	661,306	661,306	661,306	661,306	661,306	661,306	661,306	661,306	661,306	661,306	661,306
12	374.50	2,666,575	2,666,575	2,666,575	2,666,576	2,666,576	2,666,576	2,666,576	2,666,576	2,666,576	2,666,576	2,666,576	2,666,576
13	375.20	2,125	2,125	2,125	2,125	2,125	2,125	2,125	2,125	2,125	2,125	2,125	2,125
14	375.30	0	0	0	0	0	0	0	0	0	0	0	0
15	375.40	1,845,331	1,849,829	1,849,830	1,866,689	1,866,689	1,871,441	1,871,441	1,871,441	1,946,464	1,949,949	1,949,949	1,949,879
16	375.60	0	0	0	0	0	0	0	0	0	0	0	0
17	375.70	7,416,801	7,416,801	7,416,802	7,969,800	7,980,989	7,980,989	7,983,864	7,983,864	7,983,864	7,983,864	7,997,861	8,139,249
18	375.71	256,845	256,845	256,845	259,809	259,809	259,809	259,809	259,809	259,809	259,809	259,809	286,166
19	375.80	0	0	0	0	0	0	0	0	0	0	0	0
20	376.00	193,637,671	194,304,028	196,359,597	198,409,232	199,917,669	200,467,453	202,301,335	203,316,463	204,256,149	207,221,903	208,223,438	213,320,608
21	378.10	513,596	518,504	518,504	518,504	518,504	518,504	518,504	518,504	518,504	518,504	518,504	518,504
22	378.20	8,312,662	8,358,118	9,303,591	9,428,604	9,527,217	9,495,354	9,501,729	9,502,605	9,653,328	9,672,022	9,672,323	9,765,130
23	378.30	45,443	45,443	45,443	45,443	45,443	45,443	45,443	45,443	45,443	45,443	45,443	45,443
24	379.10	254,901	254,901	254,901	254,901	254,901	254,901	254,901	254,901	254,901	254,901	254,901	254,901
25	380.00	113,118,049	113,873,940	114,613,930	115,258,005	115,734,653	116,344,344	117,095,898	117,698,557	118,513,789	119,372,258	120,169,007	120,561,677

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2016 - 00162
PLANT IN SERVICE BY GAS PLANT ACCOUNT
BASE PERIOD 09/30/2015 TO 08/31/2016

WPB-2.1
SHEET 2 OF 4
WITNESS: S. M. KATKO

DATA: X BASE PERIOD FORECASTED PERIOD
TYPE OF FILING: ORIGINAL X UPDATED REVISED

LINE NO.	ACCT. NO.	09/30/2015	10/31/2015	11/30/2015	12/31/2015	01/31/2016	02/29/2016	03/31/2016	04/30/2016	05/31/2016	06/30/2016	07/31/2016	08/31/2016
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
1	381.00	13,204,305	13,245,723	13,177,602	13,270,915	13,317,385	13,358,441	13,408,921	13,405,333	13,467,474	13,524,856	13,492,399	13,516,254
2	381.10	8,607,905	8,607,905	8,607,871	8,705,079	8,705,079	8,705,079	8,705,143	8,705,143	8,705,143	8,705,143	8,705,143	8,704,964
3	382.00	8,649,024	8,666,787	8,681,694	8,991,831	8,996,004	9,009,271	9,018,248	9,034,696	9,044,505	9,054,271	9,057,088	9,060,745
4	383.00	5,435,534	5,468,863	5,477,371	5,504,717	5,509,636	5,526,145	5,539,922	5,550,234	5,562,313	5,570,602	5,575,555	5,596,680
5	384.00	2,255,592	2,255,592	2,255,592	2,257,522	2,257,522	2,257,522	2,257,522	2,257,522	2,257,522	2,257,522	2,257,522	2,257,522
6	385.00	3,058,989	3,057,596	3,057,594	3,047,363	3,046,795	3,049,398	3,050,279	3,068,068	3,193,663	3,207,474	3,209,358	3,265,989
7	387.20	0	0	0	0	0	0	0	0	0	0	0	0
8	387.41	735,336	735,771	735,771	735,771	735,771	735,771	735,771	735,771	735,771	735,771	735,771	735,771
9	387.42	796,185	796,603	796,603	795,187	795,187	795,187	795,187	795,187	795,187	795,187	795,187	795,187
10	387.44	135,927	135,927	135,927	133,590	133,590	133,590	133,590	133,590	133,590	133,590	133,590	133,590
11	387.45	2,493,380	2,481,880	2,482,491	2,682,977	2,744,867	2,744,231	2,757,498	2,759,459	2,863,783	2,806,216	2,858,062	2,659,723
12	387.46	113,644	113,644	113,644	113,644	113,644	113,644	113,644	113,644	113,644	113,644	113,644	113,644
13	DISTRIBUTION	375,095,087	376,652,669	380,349,570	384,457,553	386,669,321	387,874,484	390,556,616	392,218,202	394,512,815	398,390,897	400,232,522	405,889,581
14	391.10	223,185	223,185	223,185	713,481	713,481	713,481	713,176	640,518	640,518	640,518	640,518	641,583
15	391.11	18,816	18,816	18,816	18,816	18,816	18,816	9,182	9,182	9,182	9,182	9,182	9,182
16	391.12	612,195	612,195	612,195	668,138	853,483	853,483	853,483	853,483	871,354	871,354	871,354	871,354
17	392.20	95,778	95,778	95,778	95,778	95,778	95,778	95,778	95,778	95,778	95,778	95,778	95,778
18	392.21	24,462	24,462	24,462	24,462	24,462	24,462	24,462	24,462	24,462	24,462	24,462	24,462
19	393.00	0	0	0	0	0	0	0	0	0	0	0	0
20	394.10	24,241	24,241	24,241	24,241	24,241	24,241	24,241	24,241	24,241	24,241	24,241	24,241
21	394.11	0	0	0	0	0	0	0	0	0	0	0	0
22	394.13	0	0	0	0	0	0	0	0	0	0	0	0
23	394.20	0	0	0	0	0	0	0	0	0	0	0	0
24	394.30	2,932,960	2,933,915	2,918,228	2,921,176	2,921,176	2,910,614	2,929,990	2,995,678	3,013,209	3,009,050	3,100,497	3,254,553
25	395.00	9,258	9,258	9,258	9,258	9,258	9,258	9,258	9,258	9,258	9,258	9,258	9,258
26	396.00	258,255	258,255	258,255	258,255	258,255	253,135	253,135	253,135	253,135	253,135	253,135	253,135
27	398.00	104,079	104,079	91,077	91,077	91,077	91,077	91,077	91,077	91,077	87,126	87,126	91,472
28	GENERAL	4,303,227	4,304,183	4,275,493	4,824,681	5,010,026	4,994,344	5,003,781	4,996,812	5,032,214	5,024,104	5,115,551	5,275,019
29	TOTAL	384,647,874	386,213,644	389,888,865	394,623,374	397,022,625	398,245,458	401,007,962	402,704,445	405,041,730	408,910,446	410,889,737	416,708,365
30	378.21	(777,092)	(777,092)	(777,092)	(777,092)	(777,092)	(777,092)	(777,092)	(777,092)	(777,092)	(777,092)	(777,092)	(777,092)
31	OTHER	(777,092)	(777,092)	(777,092)	(777,092)	(777,092)	(777,092)	(777,092)	(777,092)	(777,092)	(777,092)	(777,092)	(777,092)
32	TOTAL	383,870,782	385,436,552	389,111,773	393,846,282	396,245,533	397,468,366	400,230,870	401,927,353	404,264,638	408,133,354	410,112,645	415,931,273

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2016 - 00162
PROPOSED ADJUSTMENTS TO PLANT IN SERVICE
AS OF AUGUST 31, 2016

DATA: BASE PERIOD FORECASTED PERIOD
TYPE OF FILING: ORIGINAL UPDATED
WORKPAPER REFERENCE NO(S): _____

SCHEDULE B-2.2
SHEET 1 OF 2
WITNESS: S. M. KATKO
DESCRIPTION AND
PURPOSE OF
ADJUSTMENT

LINE NO.	ACCT. NO.	ACCOUNT TITLE	TOTAL COMPANY ADJUSTMENT	JURISDICTIONAL PERCENT	JURISDICTIONAL ADJUSTMENTS	WORKPAPER REFERENCE NO.	DESCRIPTION AND PURPOSE OF ADJUSTMENT
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ADJUSTMENTS ARE INCORPORATED INTO SCHEDULE B-2.1.
PLEASE SEE THE TESTIMONY OF S. M. KATKO.

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2016 - 00162
GROSS ADDITIONS, RETIREMENTS, AND TRANSFERS
SEPTEMBER 2015 TO AUGUST 2016

DATA: BASE PERIOD FORECASTED PERIOD
TYPE OF FILING: ORIGINAL UPDATED
WORKPAPER REFERENCE NO(S): WPB-2.1, 2.2

SCHEDULE B-2.3
SHEET 1 OF 4
WITNESS: S. M. KATKO

LINE NO.	ACCT. NO.	ACCOUNT TITLE	BASE PERIOD				BASE PERIOD
			BEGINNING BALANCE	ADDITIONS	RETIREMENTS	TRANSFERS	ENDING BALANCE
			\$	\$	\$	\$	\$
1		<u>ACCOUNT 101/106 GAS PLANT IN SERVICE - GENERAL</u>					
2		<u>INTANGIBLE PLANT</u>					
3	301.00	Organization	521	0	0	0	521
4	303.00	Miscellaneous Intangible Plant	74,348	0	0	0	74,348
5	303.10	Misc Intangible Plant-Dis Software	0	0	0	0	0
6	303.20	Misc Intangible Plant-Fara Software	0	0	0	0	0
7	303.30	Misc Intangible Plant-Other Software	5,149,229	331,869	(12,201)	0	5,468,897
8		Total Intangible Plant	5,224,098	331,869	(12,201)	0	5,543,765
9		<u>PRODUCTION PLANT - LPG</u>					
10	304.10	Land	0	0	0	0	0
11		Total Production Plant - Lpg	0	0	0	0	0
12		<u>Distribution Plant</u>					
13	374.10	Land-City Gate & Main Line Ind. M & R	206	0	0	0	206
14	374.20	Land-Other Distribution Systems	877,756	0	(15)	0	877,741
15	374.40	Land Rights-Other Distr Systems	661,306	0	0	0	661,306
16	374.50	Rights Of Way	2,666,575	0	0	0	2,666,575
17	375.20	Struc & Improv-City Gate M & R	2,125	0	0	0	2,125
18	375.30	Struc & Improv-General M & R	0	0	0	0	0
19	375.40	Struc & Improv-Regulating	1,762,372	192,841	(5,335)	0	1,949,879
20	375.60	Struc & Improv-Distr. Ind. M & R	0	0	0	0	0
21	375.70	Struc & Improv-Other Distr. Systems	7,416,801	722,448	0	0	8,139,250
22	375.71	Struc & Improv-Other Distr Sys-Ilp	256,845	29,321	0	0	286,166
23	375.80	Struc & Improv-Communications	0	0	0	0	0
24	376.00	Mains	192,769,030	21,473,853	(922,275)	0	213,320,608
25	378.10	M & R Station Equip-General	513,596	4,908	0	0	518,504
26	378.20	M & R Sta Equip-General-Regulating	8,295,455	1,575,080	(105,405)	0	9,765,130
27	378.30	M & R Sta Equip-Gen-Local Gas Purch	45,443	0	0	0	45,443
28	379.10	M & R Sta Equip-City Gate Check Sta	254,901	0	0	0	254,901
29	380.00	Services	112,120,039	9,796,411	(1,354,772)	0	120,561,678

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2016 - 00162
GROSS ADDITIONS, RETIREMENTS, AND TRANSFERS
SEPTEMBER 2015 TO AUGUST 2016

DATA: BASE PERIOD FORECASTED PERIOD
TYPE OF FILING: ORIGINAL UPDATED
WORKPAPER REFERENCE NO(S): WPB-2.1, 2.2

SCHEDULE B-2.3
SHEET 2 OF 4
WITNESS: S. M. KATKO

LINE NO.	ACCT. NO.	ACCOUNT TITLE	BASE PERIOD				BASE PERIOD
			BEGINNING BALANCE	ADDITIONS	RETIREMENTS	TRANSFERS	ENDING BALANCE
			\$	\$	\$	\$	\$
1	381.00	Meters	13,219,369	636,188	(339,303)	0	13,516,254
2	381.10	Meters - AMI	8,607,905	97,059	0	0	8,704,964
3	382.00	Meter Installations	8,631,041	454,236	(24,532)	0	9,060,745
4	383.00	House Regulators	5,422,700	176,326	(2,345)	0	5,596,681
5	384.00	House Regulator Installations	2,255,592	1,930	0	0	2,257,522
6	385.00	Industrial M & R Station Equipment	3,061,300	241,439	(36,750)	0	3,265,990
7	387.20	Other Equip-Odorization	0	0	0	0	0
8	387.41	Other Equip-Telephone	735,336	434	0	0	735,771
9	387.42	Other Equipment-Radio	796,185	418	(1,416)	0	795,187
10	387.44	Other Equip-Other Communication	165,500	0	(31,910)	0	133,590
11	387.45	Other Equip-Telemetry	2,296,542	480,367	(117,185)	0	2,659,724
12	387.46	Other Equip-Cust Info Service	113,644	0	0	0	113,644
13		Total Distribution Plant	372,947,566	35,883,260	(2,941,245)	0	405,889,581
14		<u>GENERAL PLANT</u>					
15	391.10	Office Furn & Equip-Unspecified	224,371	526,167	(108,955)	0	641,583
16	391.11	Office Furn & Equip-Data Handling	18,816	0	(9,633)	0	9,183
17	391.12	Office Furn & Equip-Info Systems	612,195	259,160	0	0	871,354
18	392.20	Trans Equip-Trailers Over \$1,000	95,778	0	0	0	95,778
19	392.21	Trans Equip-Trailers \$1,000 Or Less	24,462	0	0	0	24,462
20	393.00	Stores Equipment	0	0	0	0	0
21	394.10	Tools,Shop, & Gar Eq-Garage & Serv	24,241	0	0	0	24,241
22	394.11	Tools,Shop, & Gar Eq-Cng Stationary	0	0	0	0	0
23	394.13	Tools,Shop, & Gar Eq-Und Tank Cleanup	0	0	0	0	0
24	394.20	Tools,Shop, & Gar Eq-Shop Equip	0	0	0	0	0
25	394.30	Tools,Shop, & Gar Eq-Tools & Other	2,932,960	374,112	(52,519)	0	3,254,553
26	395.00	Laboratory	9,258	0	0	0	9,258
27	396.00	Power Operated Equip-General Tools	258,255	0	(5,120)	0	253,135
28	398.00	Miscellaneous Equipment	104,079	4,346	(16,953)	0	91,472
29		Total General Plant	4,304,414	1,163,784	(193,179)	0	5,275,019
30		<u>OTHER PLANT</u>					
31	378.21	M & R Sta Equip Reg FMV	(777,092)	0	0	0	(777,092)
32		TOTAL GAS PLANT IN SERVICE	<u>381,698,986</u>	<u>37,378,913</u>	<u>(3,146,625)</u>	<u>0</u>	<u>415,931,274</u>

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2016 - 00162
PROPERTY MERGED OR ACQUIRED
AS OF AUGUST 31, 2016

DATA: BASE PERIOD FORECASTED PERIOD
TYPE OF FILING: ORIGINAL UPDATED
WORKPAPER REFERENCE NO(S).

SCHEDULE B-2.4
SHEET 1 OF 2
WITNESS: S. M. KATKO

LINE NO.	ACCT. NO.	DESCRIPTION OF PROPERTY	ACQUISITION COST	COST BASIS	ACQUISITION ADJUSTMENT	COMMISSION APPROVAL DATE (DOCKET NO.)	DATE OF ACQUISITION	EXPLANATION OF TREATMENT
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NONE

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2016 - 00162
LEASED PROPERTY
AS OF AUGUST 31, 2016

DATA: BASE PERIOD FORECASTED PERIOD
TYPE OF FILING: ORIGINAL UPDATED
WORKPAPER REFERENCE NO(S).

SCHEDULE B-2.5
SHEET 1 OF 2
WITNESS: S. M. KATKO

LINE NO.	IDENTIFICATION OR REFERENCE NUMBER	DESCRIPTION OF TYPE AND USE OF PROPERTY	NAME OF LESSEE	FREQUENCY OF PAYMENT	AMOUNT OF LEASE PAYMENT	DOLLAR VALUE OF PROPERTY INVOLVED	EXPLAIN METHOD OF CAPITALIZATION
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COLUMBIA GAS OF KENTUCKY, INC. DOES NOT HAVE ANY CAPITAL LEASES.

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2016 - 00162
PROPERTY HELD FOR FUTURE USE INCLUDED IN RATE BASE
AS OF AUGUST 31, 2016

DATA: BASE PERIOD FORECASTED PERIOD
TYPE OF FILING: ORIGINAL UPDATED
WORKPAPER REFERENCE NO(S).

SCHEDULE B-2.6
SHEET 1 OF 2
WITNESS: S. M. KATKO

DESCRIPTION				NET			<u>REVENUE REALIZED</u>		<u>EXPENSES INCURRED</u>	
LINE AND LOCATION NO. OF PROPERTY	ACQUISITION DATE	ORIGINAL COST	ACCUMULATED DEPRECIATION	ORIGINAL COST	AMOUNT	ACCT. NO.	DESCRIPTION	AMOUNT	ACCT. NO.	DESCRIPTION

NONE

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2016 - 00162
PROPERTY EXCLUDED FROM RATE BASE
AS OF AUGUST 31, 2016

DATA: BASE PERIOD _____ FORECASTED PERIOD _____
TYPE OF FILING: _____ ORIGINAL UPDATED
WORKPAPER REFERENCE NO(S).

SCHEDULE B-2.7
SHEET 1 OF 2
WITNESS: S. M. KATKO

LINE NO.	ACCT. NO.	ACCOUNT TITLE OR DESCRIPTION OF EXCLUDED PROPERTY	IN-SERVICE DATE	ORIGINAL COST	ACCUMULATED DEPRECIATION	NET ORIGINAL COST	AMOUNT	PERIOD REVENUE AND EXPENSE ACCT. NO.	DESCRIPTION	REASONS FOR EXCLUSION
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NONE

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2016 - 00162
ACCUMULATED DEPRECIATION & AMORTIZATION
AS OF AUGUST 31, 2016

DATA: BASE PERIOD FORECASTED PERIOD
TYPE OF FILING: ORIGINAL UPDATED REVISED
WORKPAPER REFERENCE NO(S): WPB-3.1

SCHEDULE B-3
SHEET 1 OF 4
WITNESS: S. M. KATKO

LINE NO.	ACCT. NO.	ACCOUNT TITLES	BASE PERIOD		RESERVE BALANCES			ADJUSTED JURISDICTION
			TOTAL COMPANY INVESTMENT	TOTAL COMPANY	JURISDICTIONAL PERCENT	TOTAL JURISDICTIONAL	ADJUSTMENTS	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
1		<u>INTANGIBLE PLANT</u>			<u>100%</u>			
2	301.00	ORGANIZATION	521	0		0	0	0
3	303.00	MISCELLANEOUS INTANGIBLE PLANT	74,348	47,039		47,039	0	47,039
4	303.10	MISC INTANGIBLE PLANT-DIS SOFTWARE	0	0		0	0	0
5	303.20	MISC INTANGIBLE PLANT-FARA SOFTWARE	0	0		0	0	0
6	303.30	MISC INTANGIBLE PLANT-OTHER SOFTWARE	5,468,897	2,574,497		2,574,497	0	2,574,497
7		TOTAL INTANGIBLE PLANT	5,543,766	2,621,536		2,621,536	0	2,621,536
8		<u>PRODUCTION PLANT - LPG</u>						
9	304.10	LAND	0	0		0	0	0
10		TOTAL PRODUCTION PLANT - LPG	0	0		0	0	0
11		<u>DISTRIBUTION PLANT</u>						
12	374.10	LAND-CITY GATE & MAIN LINE IND. M & R	206	0		0	0	0
13	374.20	LAND-OTHER DISTRIBUTION SYSTEMS	877,741	(538)		(538)	0	(538)
14	374.40	LAND RIGHTS-OTHER DISTR SYSTEMS	661,306	211,846		211,846	0	211,846
15	374.50	RIGHTS OF WAY	2,666,576	922,796		922,796	0	922,796
16	375.20	STRUC & IMPROV-CITY GATE M & R	2,125	1,999		1,999	0	1,999
17	375.30	STRUC & IMPROV-GENERAL M & R	0	(78)		(78)	0	(78)
18	375.40	STRUC & IMPROV-REGULATING	1,949,879	503,077		503,077	0	503,077
19	375.60	STRUC & IMPROV-DISTR. IND. M & R	0	0		0	0	0
20	375.70	STRUC & IMPROV-OTHER DISTR. SYSTEMS	8,139,249	3,299,574		3,299,574	0	3,299,574
21	375.71	STRUC & IMPROV-OTHER DISTR SYS-ILP	286,166	186,048		186,048	0	186,048
22	375.80	STRUC & IMPROV-COMMUNICATIONS	0	0		0	0	0
23	376.00	MAINS	213,320,608	57,746,508		57,746,508	0	57,746,508
24	378.10	M & R STATION EQUIP-GENERAL	518,504	359,404		359,404	0	359,404
25	378.20	M & R STA EQUIP-GENERAL-REGULATING	9,765,130	3,265,695		3,265,695	0	3,265,695
26	378.30	M & R STA EQUIP-GEN-LOCAL GAS PURCH	45,443	35,522		35,522	0	35,522
27	379.10	M & R STA EQUIP-CITY GATE CHECK STA	254,901	267,731		267,731	0	267,731
28	380.00	SERVICES	120,561,677	57,666,693		57,666,693	0	57,666,693

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2016 - 00162
ACCUMULATED DEPRECIATION & AMORTIZATION
AS OF AUGUST 31, 2016

DATA: X BASE PERIOD FORECASTED PERIOD
TYPE OF FILING: ORIGINAL X UPDATED REVISED
WORKPAPER REFERENCE NO(S): WPB-3.1

SCHEDULE B-3
SHEET 2 OF 4
WITNESS: S. M. KATKO

LINE NO.	ACCT. NO.	ACCOUNT TITLES	BASE PERIOD		RESERVE BALANCES			ADJUSTED JURISDICTION
			TOTAL COMPANY INVESTMENT	TOTAL COMPANY	JURISDICTIONAL PERCENT	TOTAL	ADJUSTMENTS	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
1	381.00	METERS	13,516,254	4,700,285		4,700,285	0	4,700,285
2	381.10	METERS - AMI	8,704,964	486,123		486,123	0	486,123
3	382.00	METER INSTALLATIONS	9,060,745	4,583,236		4,583,236	0	4,583,236
4	383.00	HOUSE REGULATORS	5,596,680	1,498,129		1,498,129	0	1,498,129
5	384.00	HOUSE REGULATOR INSTALLATIONS	2,257,522	1,761,055		1,761,055	0	1,761,055
6	385.00	INDUSTRIAL M & R STATION EQUIPMENT	3,265,989	889,240		889,240	0	889,240
7	387.20	OTHER EQUIP-ODORIZATION	0	(59,912)		(59,912)	0	(59,912)
8	387.41	OTHER EQUIP-TELEPHONE	735,771	380,316		380,316	0	380,316
9	387.42	OTHER EQUIPMENT-RADIO	795,187	546,225		546,225	0	546,225
10	387.44	OTHER EQUIP-OTHER COMMUNICATION	133,590	46,917		46,917	0	46,917
11	387.45	OTHER EQUIP-TELEMETERING	2,659,723	477,476		477,476	0	477,476
12	387.46	OTHER EQUIP-CUST INFO SERVICE	113,644	111,342		111,342	0	111,342
13		TOTAL DISTRIBUTION PLANT	405,889,581	139,886,710		139,886,710	0	139,886,710
14		<u>GENERAL PLANT</u>						
15	391.10	OFFICE FURN & EQUIP-UNSPECIFIED	641,583	(172,204)		(172,204)	0	(172,204)
16	391.11	OFFICE FURN & EQUIP-DATA HANDLING	9,182	(22,335)		(22,335)	0	(22,335)
17	391.12	OFFICE FURN & EQUIP-INFO SYSTEMS	871,354	633,726		633,726	0	633,726
18	392.20	TRANS EQUIP-TRAILERS OVER \$1,000	95,778	21,713		21,713	0	21,713
19	392.21	TRANS EQUIP-TRAILERS \$1,000 or LESS	24,462	4,947		4,947	0	4,947
20	393.00	STORES EQUIPMENT	0	0		0	0	0
21	394.10	TOOLS,SHOP, & GAR EQ-GARAGE & SERV	24,241	14,284		14,284	0	14,284
22	394.11	TOOLS,SHOP, & GAR EQ-CNG STATIONARY	0	0		0	0	0
23	394.13	TOOLS,SHOP, & GAR EQ-UND TANK CLEANU	0	37,937		37,937	0	37,937
24	394.20	TOOLS,SHOP, & GAR EQ-SHOP EQUIP	0	185		185	0	185
25	394.30	TOOLS,SHOP, & GAR EQ-TOOLS & OTHER	3,254,553	1,247,576		1,247,576	0	1,247,576
26	395.00	LABORATORY	9,258	7,371		7,371	0	7,371
27	396.00	POWER OPERATED EQUIP-GENERAL TOOLS	253,135	199,322		199,322	0	199,322
28	398.00	MISCELLANEOUS EQUIPMENT	91,472	19,242		19,242	0	19,242
29		TOTAL GENERAL PLANT	5,275,019	1,991,763		1,991,763	0	1,991,763
30		<u>OTHER PLANT</u>						
31	378.21	M & R STA EQUIP REG FMV	(777,092)	(18,917)		(18,917)	0	(18,917)
32		TOTAL PLANT IN SERVICE	416,708,365	144,500,009		144,500,009	0	144,500,009

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2016 - 00162
ADJUSTMENTS TO ACCUMULATED DEPRECIATION & AMORTIZATION
AS OF AUGUST 31, 2016

DATA: BASE PERIOD FORECASTED PERIOD
TYPE OF FILING: ORIGINAL UPDATED REVISED
WORKPAPER REFERENCE NO(S): _____

SCHEDULE B-3.1
SHEET 1 OF 2
WITNESS: S. M. KATKO

LINE NO.	ACCT. NO.	ACCOUNT TITLES	BASE PERIOD TOTAL COMPANY ADJUSTMENT	JURISDICTIONAL PERCENT	JURISDICTIONAL ADJUSTMENT	WORKPAPER REFERENCE	DESCRIPTION AND PURPOSE OF ADJUSTMENT
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)

ADJUSTMENTS ARE INCORPORATED INTO SCHEDULE B-3.
PLEASE SEE THE TESTIMONY OF S. M. KATKO.

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2016 - 00162
ACCUMULATED DEPRECIATION & AMORTIZATION
BASE PERIOD 09/30/2015 TO 08/31/2016

DATA: _X_ BASE PERIOD ___ FORECASTED PERIOD
TYPE OF FILING: ___ ORIGINAL _X_ UPDATED ___ REVISED
WORKPAPER REFERENCE NO(S):: WPB-2.2

WPB-3.1
SHEET 1 OF 4

LINE NO.	ACCT. NO.	Actual 09/30/2015	Actual 10/31/2015	Actual 11/30/2015	Actual 12/31/2015	Actual 01/31/2016	Actual 02/29/2016	Actual 03/31/2016	Actual 04/30/2016	Actual 05/31/2016	Actual 06/30/2016	Actual 07/31/2016	Actual 08/31/2016
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
1	301.00	0	0	0	0	0	0	0	0	0	0	0	0
2	303.00	44,767	44,973	45,180	45,386	45,593	45,799	46,006	46,212	46,419	46,626	46,832	47,039
3	303.10	0	0	0	0	0	0	0	0	0	0	0	0
4	303.20	0	0	0	0	0	0	0	0	0	0	0	0
5	303.30	1,827,487	1,893,422	1,959,573	2,027,215	2,094,397	2,150,290	2,219,714	2,289,210	2,359,672	2,429,635	2,505,347	2,574,497
6	INTANGIBLE	1,872,254	1,938,396	2,004,753	2,072,601	2,139,989	2,196,090	2,265,720	2,335,422	2,406,091	2,476,260	2,552,179	2,621,536
7	304.10	0	0	0	0	0	0	0	0	0	0	0	0
8	PRODUCTION	0	0	0	0	0	0	0	0	0	0	0	0
9													
10	374.10	0	0	0	0	0	0	0	0	0	0	0	0
11	374.20	(523)	(523)	(523)	(523)	(523)	(523)	(523)	(523)	(523)	(523)	(523)	(538)
12	374.40	166,238	167,081	167,924	168,767	169,610	170,453	171,297	172,140	172,983	209,787	210,817	211,846
13	374.50	892,975	895,686	898,397	901,108	903,819	906,530	909,241	911,952	914,663	917,374	920,085	922,796
14	375.20	1,983	1,986	1,990	1,993	1,997	1,997	1,998	1,998	1,998	1,999	1,999	1,999
15	375.30	(78)	(78)	(78)	(78)	(78)	(78)	(78)	(78)	(78)	(78)	(78)	(78)
16	375.40	482,491	485,508	488,530	486,300	489,349	486,466	489,523	492,580	495,698	498,880	502,065	503,077
17	375.60	0	0	0	0	0	0	0	0	0	0	0	0
18	375.70	3,156,249	3,168,548	3,180,848	3,193,606	3,206,832	3,220,067	3,233,305	3,246,544	3,259,784	3,273,024	3,286,276	3,299,574
19	375.71	130,414	135,299	140,185	145,132	150,144	155,155	160,167	165,178	170,190	175,201	180,213	186,048
20	375.80	0	0	0	0	0	0	0	0	0	0	0	0
21	376.00	55,879,160	56,061,221	56,194,485	56,331,198	56,763,773	56,755,636	56,969,805	57,069,506	57,200,700	57,323,290	57,578,824	57,746,508
22	378.10	348,240	349,250	350,266	351,281	352,296	353,312	354,327	355,343	356,358	357,373	358,389	359,404
23	378.20	3,198,198	3,189,646	3,196,504	3,190,544	3,203,222	3,221,848	3,235,486	3,229,983	3,224,940	3,235,845	3,252,882	3,265,695
24	378.30	34,543	34,632	34,721	34,810	34,899	34,988	35,077	35,166	35,255	35,344	35,433	35,522
25	379.10	267,731	267,731	267,731	267,731	267,731	267,731	267,731	267,731	267,731	267,731	267,731	267,731
26	380.00	56,997,364	57,154,580	57,236,825	57,280,572	57,431,429	57,575,963	57,774,299	57,780,247	57,797,150	57,854,368	57,788,841	57,666,693

