

**BEFORE THE  
PUBLIC SERVICE COMMISSION  
OF KENTUCKY**

**COLUMBIA GAS OF KENTUCKY, INC.**

**CASE 2021 – 00027**

**GAS COST ADJUSTMENT AND REVISED RATES OF  
COLUMBIA GAS OF KENTUCKY, INC. PROPOSED TO BECOME  
EFFECTIVE MARCH 2021 BILLINGS**

**Columbia Gas of Kentucky, Inc.**  
**Comparison of Current and Proposed GCAs**

Line No.	Dec 2020 CURRENT	Mar 2021 PROPOSED	DIFFERENCE
1 Commodity Cost of Gas	\$3.2720	\$2.8177	(\$0.4543)
2 Demand Cost of Gas	<u>\$1.3096</u>	<u>\$2.1525</u>	<u>\$0.8429</u>
3 Total: Expected Gas Cost (EGC)	\$4.5816	\$4.9702	\$0.3886
4 SAS Refund Adjustment	\$0.0000	\$0.0000	\$0.0000
5 Balancing Adjustment	(\$0.0061)	(\$0.0141)	(\$0.0080)
6 Supplier Refund Adjustment	\$0.0000	\$0.0000	\$0.0000
7 Actual Cost Adjustment	(\$0.5384)	(\$0.7600)	(\$0.2216)
8 Performance Based Rate Adjustment	<u>\$0.2167</u>	<u>\$0.2167</u>	<u>\$0.0000</u>
9 Cost of Gas to Tariff Customers (GCA)	\$4.2538	\$4.4128	\$0.1590
10 Transportation TOP Refund Adjustment	\$0.0000	\$0.0000	\$0.0000
11 Banking and Balancing Service	\$0.0216	\$0.0469	\$0.0253
12 Rate Schedule FI and GSO			
13 Customer Demand Charge	\$7.1798	\$11.9517	\$4.7719

**Columbia Gas of Kentucky, Inc.**  
**Gas Cost Adjustment Clause**  
**Gas Cost Recovery Rate**  
**Mar 21 - May 21**

<u>Line No.</u>	<u>Description</u>		<u>Amount</u>	<u>Expires</u>
1	Expected Gas Cost (EGC)	Schedule No. 1	\$4.9702	05-31-21
2	Total Actual Cost Adjustment (ACA)	Schedule No. 2	(\$0.7600)	
		Case No. 2020-00143	(\$0.5759)	05-31-21
		Case No. 2020-00253	(\$0.2354)	08-31-21
		Case No. 2020-00355	(\$0.0958)	11-30-21
		Case No. 2021-00027	\$0.1471	02-28-22
3	Total Supplier Refund Adjustment (RA)	Schedule No. 4	\$0.0000	
4	Balancing Adjustment (BA)	Schedule No. 3 Case No. 2021-00027	(\$0.0141)	05-31-21
5	Performance Based Rate Adjustment (PBRA)	Schedule No. 6 Case No. 2020-00143	\$0.2167	05-31-21
6	Gas Cost Adjustment			
7	Mar 21 - May 21		<u>\$4.4128</u>	
8	Expected Demand Cost (EDC) per Mcf			
9	(Applicable to Rate Schedule IS/SS and GSO)	Schedule No. 1, Sheet 4	<u>\$11.9517</u>	

**DATE FILED: January 29, 2021**

**BY: J. M. Cooper**

**Columbia Gas of Kentucky, Inc.**  
**Expected Gas Cost for Sales Customers**  
**Mar 21 - May 21**

**Schedule No. 1**  
**Sheet 1**

Line No.	Description	Reference	Volume A/		Rate		Cost (5)
			Mcf (1)	Dth. (2)	Per Mcf (3)	Per Dth (4)	
<b>Storage Supply</b>							
Includes storage activity for sales customers only							
Commodity Charge							
1	Withdrawal			(1,615,309)		\$0.0150	\$24,230
2	Injection			2,442,101		\$0.0150	\$36,632
3	Withdrawals: gas cost includes pipeline fuel and commodity charges			1,615,309		\$2.4590	\$3,972,044
Total							
4	Volume	Line 3		1,615,309			
5	Cost	Line 1 + Line 2 + Line 3					\$4,032,906
6	Summary	Line 4 or Line 5		1,615,309			\$4,032,906
<b>Flowing Supply</b>							
Excludes volumes injected into or withdrawn from storage.							
Net of pipeline retention volumes and cost. Add unit retention cost on line 18							
7	Non-Appalachian	Sch.1, Sht. 5, Ln. 4		1,213,935			\$2,828,469
8	Appalachian Supplies	Sch.1, Sht. 6, Ln. 4		82,188			\$251,625
9	Less Fuel Retention By Interstate Pipelines	Sch. 1,Sheet 7, Lines 21, 22		(104,191)			(\$246,123)
10	Total	Line 7 + Line 8 + Line 9		1,191,932			\$2,833,971
<b>Total Supply</b>							
11	At City-Gate	Line 6 + Line 10		2,807,241			\$6,866,877
Lost and Unaccounted For							
12	Factor			-0.4%			
13	Volume	Line 11 * Line 12		(11,229)			
14	At Customer Meter	Line 11 + Line 13	2,539,520	2,796,012			
15	Less: Right-of-Way Contract Volume			905			
16	<b>Sales Volume</b>	Line 14-Line 15	2,538,615				
<b>Unit Costs \$/MCF</b>							
Commodity Cost							
17	Excluding Cost of Pipeline Retention	Line 11 / Line 16				\$2.7050	
18	Annualized Unit Cost of Retention	Sch. 1,Sheet 7, Line 24				<u>\$0.0869</u>	
19	Including Cost of Pipeline Retention	Line 17 + Line 18				\$2.7919	
20	Uncollectible Ratio	CN 2016-00162				<u>0.00923329</u>	
21	Gas Cost Uncollectible Charge	Line 19 * Line 20				<u>\$0.0258</u>	
22	Total Commodity Cost	Line 19 + Line 21				<u>\$2.8177</u>	
23	Demand Cost	Sch.1, Sht. 2, Line 10				<u>\$2.1525</u>	
24	Total Expected Gas Cost (EGC)	Line 22 + Line 23				\$4.9702	

A/ BTU Factor = 1.1010 Dth/MCF

**Columbia Gas of Kentucky, Inc.**  
**GCA Unit Demand Cost**  
**Mar 21 - May 21**

**Schedule No. 1**  
**Sheet 2**

<u>Line No.</u>	<u>Description</u>	<u>Reference</u>	<u>Cost</u>
1	Expected Demand Cost: Annual Mar 21 - May 21	Sch. No.1, Sheet 3, Ln. 11	\$30,614,255
2	Less Rate Schedule IS/SS and GSO Customer Demand Charge Recovery	Sch. No.1, Sheet 4, Ln. 10	(\$223,879)
3	Less Storage Service Recovery from Delivery Service Customers		<u>(\$444,156)</u>
4	Net Demand Cost Applicable	Line 1 + Line 2 + Line 3	\$29,946,220
	Projected Annual Demand: Sales + Choice		
	At city-gate		
	In Dth		15,382,548 Dth
	Heat content		1.1010 Dth/MCF
5	In MCF		13,971,433 MCF
	Lost and Unaccounted - For		
6	Factor		0.4%
7	Volume	Line 5 x Line 6	55,886 MCF
8	Right of way Volumes		<u>3,101</u> MCF
9	At Customer Meter	Line 5 - Line 7 - Line 8	13,912,446 MCF
10	Unit Demand Cost -- To Sheet 1, Line 23	Line 4 / Line 9	\$2.1525 per MCF

**Columbia Gas of Kentucky, Inc.**  
**Annual Demand Cost of Interstate Pipeline Capacity**  
**Mar 21 - Feb 22**

**Schedule No. 1**  
**Sheet 3**

<b>Line No.</b>	<b>Description</b>	<b>Dth</b>	<b>Monthly Rate \$/Dth</b>	<b># Months</b>	<b>Expected Annual Demand Cost</b>
<b>Columbia Gas Transmission Corporation</b>					
Firm Storage Service (FSS)					
1	FSS Seasonal Contract Quantity (SCQ)	10,703,880	\$0.0672	12	\$8,631,609
2	FSS Max Daily Storage Quantity (MDSQ)	209,880	\$3.7300	12	\$9,394,229
Storage Service Transportation (SST)					
3	Summer	104,940	\$4.1850	6	\$2,635,043
4	Winter	209,880	\$4.1850	6	\$5,270,087
5	Firm Transportation Service (FTS)	20,014	\$12.5950	12	\$3,024,916
6	Firm Transportation Service (FTS)	5,124	\$12.5950	12	\$774,441
7	Subtotal -- Sum of Lines 1 through 6				\$29,730,325
<b>Tennessee Gas</b>					
8	Firm Transportation	16,000	\$4.6038	12	\$883,930
<b>Central Kentucky Transmission</b>					
9	Firm Transportation	0	\$0.0000	12	\$0
10	Operational and Commercial Services Charge		\$0	12	\$0
11	<b>Total -- Sum of Lines 7 through 11 -- To Sheet 2, line 1</b>				\$30,614,255

Expected Demand Costs Recovered Annually From Rate Schedule IS/SS and GSO Customers

Mar 21 - Feb 22

Line No.	Description	Capacity			Units	Annual Cost
		Daily (1)	# Months (2)	Annualized Dth (3) = (1) x (2)		
1	Expected Demand Costs (Per Sheet 3)					\$30,614,255
	City-Gate Capacity:					
	Columbia Gas Transmission					
2	Firm Storage Service - FSS	209,880	12	2,518,560		
3	Firm Transportation Service - FTS	25,138	12	301,656		
4	Central Kentucky Transportation	0	12	0		
5	Total -- Sum of Lines 2 through 4			2,820,216	Dth	
6	Divided by Average BTU Factor			1.101	Dth/MCF	
7	Total Capacity - Annualized -- Line 5 / Line 6			2,561,504	Mcf	
8	Monthly Unit Expected Demand Cost (EDC) of Daily Capacity Applicable to Rate Schedules IS/SS and GSO -- Line 1 / Line 7			\$11.9517	/Mcf	
9	Firm Volumes of IS/SS and GSO Customers	1,561	12	18,732	Mcf	
10	Expected Demand Charges to be Recovered Annually from Rate Schedule IS/SS and GSO Customers -- Line 8 x Line 9				To Sheet 2, line 2	\$223,879

**Columbia Gas of Kentucky, Inc.**  
**Non-Appalachian Supply: Volume and Cost**  
**Mar 21 - May 21**

Schedule No. 1  
 Sheet 5

Cost includes transportation commodity cost and retention by the interstate pipelines, but excludes pipeline demand costs.  
 The volumes and costs shown are for sales customers only.

Line No.	Month	Total Flowing Supply Including Gas Injected Into Storage			Net Storage Injection	Net Flowing Supply for Current Consumption	
		Volume A/ Dth (1)	Cost (2)	Unit Cost \$/Dth (3) = (2) / (1)		Dth (4)	Volume Dth (5) = (1) + (4)
1	Mar 21	0	\$29,323		0	0	
2	Apr-21	1,741,345	\$4,075,819		(938,055)	803,291	
3	May-21	1,914,691	\$4,427,943		(1,504,046)	410,645	
4	Total -- Sum of Lines 1 through 3	3,656,036	\$8,533,084	\$2.33	(2,442,101)	1,213,935	\$2,828,469

A/ Gross, before retention.

**Columbia Gas of Kentucky, Inc.**  
**Appalachian Supply: Volume and Cost**  
Mar 21 - May 21

**Schedule No. 1**  
**Sheet 6**

<u>Line</u> <u>No.</u>	<u>Month</u>	<u>Dth</u> (2)	<u>Cost</u> (3)
1	Mar 21	34,479	\$107,920
2	Apr-21	28,370	\$87,191
3	May-21	19,339	\$56,513
4	Total -- Sum of Lines 1 through 3	82,188	\$251,625

**Columbia Gas of Kentucky, Inc.**  
**Annualized Unit Charge for Gas Retained by Upstream Pipelines**  
**Mar 21 - May 21**

**Schedule No. 1**  
**Sheet 7**

Retention costs are incurred proportionally to the volumes purchased, but recovery of the costs is allocated to quarter by volume consumed.

**Annual**

Line No.	Description	Units	Mar 21 - May 21	Jun 21 - Aug 21	Sept 21 - Nov 21	Dec 21 - Feb 22	Mar 21 - Feb 22
Gas purchased by CKY for the remaining sales customers							
1	Volume	Dth	3,738,224	4,971,624	2,511,222	1,033,690	12,254,759
2	Commodity Cost Including Transportation		\$8,784,709	\$11,700,744	\$5,464,588	\$2,998,551	\$28,948,592
3	Unit cost	\$/Dth					\$2.3622
Consumption by the remaining sales customers							
4	At city gate	Dth	2,807,241	625,324	2,164,761	6,807,545	12,404,871
5	Lost and unaccounted for portion		0.40%	0.40%	0.40%	0.40%	
At customer meters							
6	In Dth = (100% - Line 5) x Line 4	Dth	2,796,012	622,823	2,156,102	6,780,315	12,355,252
7	Heat content	Dth/MCF	1.1010	1.1010	1.1010	1.1010	
8	In MCF = Line 6 / Line 7	MCF	2,539,520	565,688	1,958,312	6,158,324	11,221,844
9	Portion of annual -- Line 8 / Annual		22.6%	5.0%	17.5%	54.9%	100.0%
Gas retained by upstream pipelines							
10	Volume	Dth	104,191	106,299	73,933	129,182	413,605
Cost							
11	Quarterly -- Deduct from Sheet 1 -- Line 3 x Line 10		To Sheet 1, line 9 \$246,123	\$251,103	\$174,647	\$305,158	\$977,031
12	Allocated to quarters by consumption		\$220,809	\$48,852	\$170,980	\$536,390	\$977,031
13	Annualized unit charge -- Line 12 / Line 8	\$/MCF	To Sheet 1, line 18 \$0.0869	\$0.0864	\$0.0873	\$0.0871	\$0.0871

**COLUMBIA GAS OF KENTUCKY, INC.**

Schedule No. 1

Sheet 8

**DETERMINATION OF THE BANKING AND  
BALANCING CHARGE  
FOR THE PERIOD BEGINNING MARCH 2021**

<b>Line No.</b>	<b>Description</b>	<b>Dth</b>	<b>Detail</b>	<b>Amount For Transportation Customers</b>
1	Total Storage Capacity -- From Sheet 3, Line 2	10,703,880		
2	Net Transportation Volume	10,421,813		
3	Contract Tolerance Level @ 5%	521,091		
4	Percent of Annual Storage Applicable to Transportation Customers		4.87%	
6	Seasonal Contract Quantity (SCQ)			
7	Rate		\$0.0672	
8	SCQ Charge - Annualized		<u>\$8,631,609</u>	
9	Amount Applicable To Transportation Customers			<b>\$420,359</b>
10	FSS Injection and Withdrawal Charge			
11	Rate		0.0300	
12	Total Cost		<u>\$321,116</u>	
13	Amount Applicable To Transportation Customers			<b>\$15,638</b>
14	SST Commodity Charge			
15	Rate		0.0169	
16	Projected Annual Storage Withdrawal, Dth		9,913,333	
17	Total Cost		<u>\$167,535</u>	
18	Amount Applicable To Transportation Customers			<b>\$8,159</b>
19	Total Cost Applicable To Transportation Customers			<b><u>\$444,156</u></b>
20	Total Transportation Volume - Mcf			16,177,270
21	Flex and Special Contract Transportation Volume - Mcf			(6,711,500)
22	Net Transportation Volume - Mcf -- Line 20 + Line 21			9,465,770
23	Banking and Balancing Rate - Mcf -- Line 19 / Line 22 - To Line 11 of the GCA Comparison			<b><u>\$0,0469</u></b>

**DETAIL SUPPORTING  
DEMAND/COMMODITY SPLIT**

**COLUMBIA GAS OF KENTUCKY**  
**CASE NO. 2021-00027 Effective March 2021 Billing Cycle**

CALCULATION OF DEMAND/COMMODITY SPLIT OF GAS COST ADJUSTMENT FOR TARIFFS

	\$/MCF
<b>Demand Component of Gas Cost Adjustment</b>	
Demand Cost of Gas (Schedule No. 1, Sheet 1, Line 23)	\$2.1525
Demand ACA (Schedule No. 2, Sheet 1, Case No. 2020-00143, Case No. 2020-00253, Case No. 2020-00355, & Case No. 2021-00027)	\$0.0260
Refund Adjustment (Schedule No. 4, Case No. 202X-)	<u>\$0.0000</u>
Total Demand Rate per Mcf	\$2.1785
<b>Commodity Component of Gas Cost Adjustment</b>	
Commodity Cost of Gas (Schedule No. 1, Sheet 1, Line 22)	\$2.8177
Commodity ACA (Schedule No. 2, Sheet 1, Case No. 2020-00143, Case No. 2020-00253, Case No. 2020-00355, & Case No. 2021-00027)	(\$0.7860)
Balancing Adjustment	(\$0.0141)
Performance Based Rate Adjustment (Schedule No. 6, Case No. 2020-00143)	<u>\$0.2167</u>
Total Commodity Rate per Mcf	\$2.2343
CHECK:	\$2.1785
	<u>\$2.2343</u>
COST OF GAS TO TARIFF CUSTOMERS (GCA)	\$4.4128
<b>Calculation of Rate Schedule SVGTS - Actual Gas Cost Adjustment</b>	
Commodity ACA (Schedule No. 2, Sheet 1, Case No. 2020-00143, Case No. 2020-00253, Case No. 2020-00355, & Case No. 2021-00027)	(\$0.7860)
Balancing Adjustment	(\$0.0141)
Performance Based Rate Adjustment (Schedule No. 6, Case No. 2020-00143)	<u>\$0.2167</u>
Total Commodity Rate per Mcf	<u><u>(\$0.5834)</u></u>



**ACTUAL COST ADJUSTMENT**  
**SCHEDULE NO. 2**

COLUMBIA GAS OF KENTUCKY, INC.STATEMENT SHOWING COMPUTATION OF  
ACTUAL GAS COST ADJUSTMENT (ACA)  
BASED ON THE THREE MONTHS ENDED NOVEMBER 30, 2020

Line No.	Month	Total Sales Volumes Per Books Mcf (1)	Standby Service Sales Volumes Mcf (2)	Net Applicable Sales Volumes Mcf (3)=(1)-(2)	Average Expected Gas Cost Rate \$/Mcf (4) = (5/3)	Gas Cost Recovery \$ (5)	Standby Service Recovery \$ (6)	Gas Left On Recovery (7)	Total Gas Cost Recovery \$ (8)=(5)+(6)-(7)	Cost of Gas Purchased \$ (9)	(OVER)/UNDER RECOVERY \$ (10)=(9)-(8)
1	September 2020	197,616	1,194	196,422	\$3.2217	\$632,809	\$12,155	(\$1,161)	\$646,126	\$1,182,920	\$536,795
2	October 2020	295,050	5,463	289,587	\$3.2612	\$944,403	\$20,678	(\$2,023)	\$967,105	\$1,410,720	\$443,615
3	November 2020	618,357	2,495	615,862	\$3.2139	\$1,979,296	\$15,083	(\$3,382)	\$1,997,761	\$3,246,188	\$1,248,427
4	TOTAL	1,111,024	9,152	1,101,872		\$3,556,509	\$47,916	(\$6,566)	\$3,610,991	\$5,839,828	\$2,228,837
5	Off-System Sales										(\$585,752)
6	Capacity Release										\$0
7	Gas Cost Audit										\$0
8	TOTAL (OVER)/UNDER-RECOVERY										<u>\$1,643,084.59</u>
9	Demand Revenues Received										\$1,495,999
10	Demand Cost of Gas										<u>\$3,361,548</u>
11	Demand (Over)/Under Recovery										<u>\$1,865,549</u>
12	Expected Sales Volumes for the Twelve Months End February 28, 2022										<u>11,218,861</u>
13	<b>DEMAND ACA TO EXPIRE FEBRUARY 28, 2022</b>										<b>\$0.1663</b>
14	Commodity Revenues Received										\$2,115,007
15	Commodity Cost of Gas										<u>\$1,892,528</u>
16	Commodity (Over)/Under Recovery										(\$222,479)
17	Gas Cost Uncollectible ACA										\$7,518
18	Total Commodity (Over)/Under Recovery										<u>(\$214,961)</u>
19	Expected Sales Volumes for the Twelve Months End February 28, 2022										<u>11,218,861</u>
20	<b>COMMODITY ACA TO EXPIRE FEBRUARY 28, 2022</b>										<b>(\$0.0192)</b>
21	<b>TOTAL ACA TO EXPIRE FEBRUARY 28, 2022</b>										<u><b>\$0.1471</b></u>

**STATEMENT SHOWING ACTUAL COST  
 RECOVERY FROM CUSTOMERS TAKING STANDBY  
 SERVICE UNDER RATE SCHEDULE IS AND GSO  
 FOR THE THREE MONTHS ENDED NOVEMBER 30, 2020**

<u>LINE NO.</u>	<u>MONTH</u>	SS Commodity <u>Volumes</u> (1) Mcf	Average SS Recovery <u>Rate</u> (2) \$/Mcf	SS Commodity <u>Recovery</u> (3) \$
1	September 2020	1,194	\$1.8589	\$2,220
2	October 2020	5,463	\$1.8851	\$10,298
3	November 2020	2,495	\$1.8851	\$4,703
4	<b>Total SS Commodity Recovery</b>			<u>\$17,221</u>

<u>LINE NO.</u>	<u>MONTH</u>	SS Demand <u>Volumes</u> (1) Mcf	Average SS Demand <u>Rate</u> (2) \$/Mcf	SS Demand <u>Recovery</u> (3) \$
5	September 2020	1,493	\$6.6548	\$9,936
6	October 2020	1,561	\$6.6495	\$10,380
7	November 2020	1,561	\$6.6495	\$10,380
8	<b>Total SS Demand Recovery</b>			<u>\$30,695</u>
9	<b>TOTAL SS AND GSO RECOVERY</b>			<u><u>\$47,916</u></u>

**Columbia Gas of Kentucky, Inc.**  
**Gas Cost Uncollectible Charge - Actual Cost Adjustment**  
**For the Three Months Ending November 30, 2020**

Schedule No. 2  
Sheet 3 of 3

Line No.	Class	Sep-20	Oct-20	Nov-20	Total
1	Actual Cost	\$ 14,575	\$ (5,072)	\$ 17,232	\$ 26,734
2	Actual Recovery	\$ 3,450	\$ 5,169	\$ 10,596	\$ 19,216
3	(Over)/Under Activity	\$ 11,125	\$ (10,242)	\$ 6,635	\$ 7,518

**BALANCING ADJUSTMENT**

**SCHEDULE NO. 3**

**COLUMBIA GAS OF KENTUCKY, INC.**

**CALCULATION OF BALANCING ADJUSTMENT  
TO BE EFFECTIVE MARCH 1, 2021**

<b><u>Line</u></b> <b><u>No.</u></b>	<b><u>Description</u></b>	<b><u>Detail</u></b> \$	<b><u>Amount</u></b> \$
1	<b><u>RECONCILIATION OF CKT Passback</u></b>		
2	CKT Federal Tax Passback paid to CKY		(\$20,163)
3	<b><u>RECONCILIATION OF A PREVIOUS BALANCING ADJUSTMENT</u></b>		
4	Total adjustment to have been distributed to		
5	customers in Case No. 2020-00253	(\$62,226)	
6	Less: actual amount collected	<u>(\$38,945)</u>	
7	REMAINING AMOUNT		<u>(\$23,282)</u>
8	<b><u>RECONCILIATION OF PREVIOUS ACTUAL COST ADJUSTMENT</u></b>		
9	Total adjustment to have been distributed to		
10	customers in Case No. 2019-00396	(\$331,634)	
11	Less: actual amount collected	<u>(\$339,201)</u>	
12	REMAINING AMOUNT		<u>\$7,567</u>
13	<b>TOTAL BALANCING ADJUSTMENT AMOUNT</b>		<b><u><u>(\$35,878)</u></u></b>
14	Divided by: projected sales volumes for the three months		
15	ended May 31, 2021		2,538,398
16	<b>BALANCING ADJUSTMENT (BA) TO</b>		
17	<b>EXPIRE MAY 31, 2021</b>		<b><u><u>\$ (0.0141)</u></u></b>

**Columbia Gas of Kentucky, Inc.**  
**Balancing Adjustment**  
**Supporting Data**

Case No. 2020-00253

Expires: December 31, 2020

	<u>Volume</u>	<u>Surcharge Rate</u>	<u>Surcharge Amount</u>	<u>Surcharge Balance</u>
Beginning Balance				(\$62,226)
September 2020	201,519	(\$0.0352)	(\$7,093)	(\$55,133)
October 2020	297,940	(\$0.0352)	(\$10,488)	(\$44,645)
November 2020	610,026	(\$0.0352)	(\$21,473)	(\$23,172)
December 2020	(3,105)	(\$0.0352)	\$109	(\$23,282)

TOTAL SURCHARGE COLLECTED

SUMMARY:

SURCHARGE AMOUNT	(\$62,226)
AMOUNT COLLECTED	<u>(\$38,945)</u>
REMAINING BALANCE	<u><u>(\$23,282)</u></u>

**Columbia Gas of Kentucky, Inc.**  
**Actual Cost Adjustment YR2019 QTR3**  
**Supporting Data**

Case No. 2019-00396

Expires: December 31, 2020

	Tariff		Choice				
	Volume	Refund Rate	Refund Amount	Volume	Refund Rate	Refund Amount	Refund Balance
							(\$331,634)
Dec-19	1,755,648	(\$0.0317)	(\$55,654)	7,284	(\$0.2669)	(\$1,944)	(\$274,036)
Jan-20	1,807,221	(\$0.0317)	(\$57,289)	8,225	(\$0.2669)	(\$2,195)	(\$214,551)
Feb-20	1,834,583	(\$0.0317)	(\$58,156)	8,622	(\$0.2669)	(\$2,301)	(\$154,094)
Mar-20	1,548,729	(\$0.0317)	(\$49,095)	8,534	(\$0.2669)	(\$2,278)	(\$102,721)
Apr-20	750,844	(\$0.0317)	(\$23,802)	6,499	(\$0.2669)	(\$1,735)	(\$77,185)
May-20	621,631	(\$0.0317)	(\$19,706)	5,060	(\$0.2669)	(\$1,351)	(\$56,129)
Jun-20	309,960	(\$0.0317)	(\$9,826)	3,975	(\$0.2669)	(\$1,061)	(\$45,242)
Jul-20	195,629	(\$0.0317)	(\$6,201)	2,341	(\$0.2669)	(\$625)	(\$38,416)
Aug-20	184,045	(\$0.0317)	(\$5,834)	1,578	(\$0.2669)	(\$421)	(\$32,161)
Sep-20	196,416	(\$0.0317)	(\$6,226)	2,993	(\$0.2669)	(\$799)	(\$25,136)
Oct-20	290,083	(\$0.0317)	(\$9,196)	7,858	(\$0.2669)	(\$2,097)	(\$13,843)
Nov-20	602,984	(\$0.0317)	(\$19,115)	7,042	(\$0.2669)	(\$1,880)	\$7,151
Dec-20	(5,292)	(\$0.0317)	\$168	2,187	(\$0.2669)	(\$584)	\$7,567

SUMMARY:

REFUND AMOUNT	(331,634)
LESS	
AMOUNT REFUNDED	<u>(339,201)</u>

TOTAL REMAINING REFUND 7,567



**PIPELINE COMPANY TARIFF SHEETS**

Currently Effective Rates  
 Applicable to Rate Schedule FSS  
 Rate Per Dth

Rate		Base	Transportation Cost		Electric Power		<del>Annual</del> <u>MCRM</u>		Total
		Daily	Rate Adjustment		Costs Adjustment		<del>Charge</del> <u>Rate</u>	Effective	
		Tariff	Current	Surcharge	Current	Surcharge	<del>Adjustment</del> <u>Rate</u>		
		Rate					<del>2/</del>		
		1/ <u>2/</u>							
Rate Schedule FSS									
Reservation Charge	<del>3/</del> \$	<del>1.50</del> <u>3.730</u>	-	-	-	-	<del>-0.00</del>	<del>1.50</del> <u>3.730</u>	<del>0.0493</del> <u>0.1226</u>
Capacity	<del>3/</del> ¢	<del>2.88</del> <u>6.72</u>	-	-	-	-	<del>-0.00</del>	<del>2.88</del> <u>6.72</u>	<del>2.88</del> <u>6.72</u>
Injection	¢	<del>1.53</del> <u>1.50</u>	-	-	-	-	<del>-0.00</del>	<del>1.53</del> <u>1.50</u>	<del>1.53</del> <u>1.50</u>
Withdrawal	¢	<del>1.53</del> <u>1.50</u>	-	-	-	-	<del>-0.00</del>	<del>1.53</del> <u>1.50</u>	<del>1.53</del> <u>1.50</u>
Overrun	<del>3/</del> ¢	<del>10.87</del> <u>21.98</u>	-	-	-	-	<del>-0.00</del>	<del>10.87</del> <u>21.98</u>	<del>10.87</del> <u>21.98</u>

- 1/ Excludes Account 858 expenses and Electric Power Costs which are recovered through Columbia's Transportation Costs Rate Adjustment (TCRA) and Electric Power Costs Adjustment (EPCA), respectively.
- 2/ ~~ACA assessed where applicable pursuant to Section 154.402 of the Commission's Regulations.~~ Excludes the Annual Charge Adjustment (ACA) Surcharge. An ACA Commodity surcharge per Dth shall be assessed where applicable pursuant to Section 154.402 of the Commission's Regulations and in accordance with Section 34 of the GTC of Transporter's FERC Gas Tariff. The ACA unit charge authorized for each fiscal year (commencing October 1) by the Commission and posted on its website (<http://www.ferc.gov>) is incorporated herein by reference.
- 3/ ~~Shippers utilizing the Eastern Market Expansion (EME) facilities for FSS service will pay a total FSS MDSQ reservation charge of \$4.130 and a total FSS SCQ capacity rate of 6.80 cents. If EME customers incur an overrun for FSS services that is provided~~

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Currently Effective Rates  
 Applicable to Rate Schedule FTS  
 Rate Per Dth

	Base Tariff Rate 1/ 2/	TCRA Rates	EPCA Rates	OTRA Rates	<del>CCRM</del> <u>RM</u> Rates	Total Effective Rate 2/ 4/	Daily Rate 2/ 4/
Rate Schedule FTS							
Reservation Charge 3/ Commodity	\$ <del>5.903</del> <u>12.237</u>	0.235	0.084	0.039	<del>0.790</del> <u>0.00</u>	<del>7.051</del> <u>12.595</u>	<del>0.2319</del> <u>0.4141</u>
Maximum	¢ <del>1.04</del> <u>0.80</u>	0.17	0.61	0.00	0.00	<del>1.82</del> <u>1.58</u>	<del>1.82</del> <u>1.58</u>
Minimum	¢ <del>1.04</del> <u>0.80</u>	0.17	0.61	0.00	0.00	<del>1.82</del> <u>1.58</u>	<del>1.82</del> <u>1.58</u>
Overrun							
Maximum	¢ <del>20.45</del> <u>41.03</u>	0.94	0.89	0.13	<del>2.60</del> <u>0.00</u>	<del>25.01</del> <u>42.99</u>	<del>25.01</del> <u>42.99</u>
Minimum	¢ <del>1.04</del> <u>0.80</u>	0.17	0.61	0.00	0.00	<del>1.82</del> <u>1.58</u>	<del>1.82</del> <u>1.58</u>

- 1/ Excludes Account 858 expenses and Electric Power Costs which are recovered through Columbia's Transportation Costs Rate Adjustment (TCRA) and Electric Power Costs Adjustment (EPCA), respectively.
- 2/ Excludes the Annual Charge Adjustment (ACA) Surcharge. An ACA Commodity surcharge per Dth shall be assessed where applicable pursuant to Section 154.402 of the Commission's Regulations and in accordance with Section 34 of the GTC of Transporter's FERC Gas Tariff. The ACA unit charge authorized for each fiscal year (commencing October 1) by the Commission and posted on its website (<http://www.ferc.gov>) is incorporated herein by reference.
- 3/ Minimum reservation charge is \$0.00.
- 4/ Transportation quantities received from TCO Pool that are delivered to any point on Transporter's system shall be assessed the applicable commodity charges, commodity surcharges, and Retainage, as provided for in this Tariff. Transportation quantities received from any point that are delivered to TCO Pool shall not be assessed commodity charges, commodity surcharges, or Retainage. Service agreements with TCO Pool as a firm primary receipt point or firm primary delivery point will be assessed applicable reservation charges and reservation surcharges.

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Currently Effective Rates  
 Applicable to Rate Schedule SST  
 Rate Per Dth

	Base Tariff Rate 1/ 2/	TCRA Rates	EPCA Rates	OTRA Rates	<del>CCRM</del> MCRM Rates	Total Effective Rate 2/ 4/	Daily Rate 2/ 4/
Rate Schedule SST							
Reservation Charge 3/4/	\$ <del>5.743</del> <u>12.236</u>	0.235	0.084	0.039	<del>0.790</del> <u>0.00</u>	<del>6.891</del> <u>12.594</u>	<del>0.2266</del> <u>0.4141</u>
Commodity							
Maximum	¢ <del>1.02</del> <u>0.80</u>	0.17	0.61	0.00	0.00	<del>1.80</del> <u>1.58</u>	<del>1.80</del> <u>1.58</u>
Minimum	¢ <del>1.02</del> <u>0.80</u>	0.17	0.61	0.00	0.00	<del>1.80</del> <u>1.58</u>	<del>1.80</del> <u>1.58</u>
Overrun 4/							
Maximum	¢ <del>19.90</del> <u>41.03</u>	0.94	0.89	0.13	<del>2.60</del> <u>0.00</u>	<del>24.46</del> <u>42.99</u>	<del>24.46</del> <u>42.99</u>
Minimum	¢ <del>1.02</del> <u>0.80</u>	0.17	0.61	0.00	0.00	<del>1.80</del> <u>1.58</u>	<del>1.80</del> <u>1.58</u>

- 1/ Excludes Account 858 expenses and Electric Power Costs which are recovered through Columbia's Transportation Costs Rate Adjustment (TCRA) and Electric Power Costs Adjustment (EPCA), respectively.
- 2/ Excludes the Annual Charge Adjustment (ACA) Surcharge. An ACA Commodity surcharge per Dth shall be assessed where applicable pursuant to Section 154.402 of the Commission's Regulations and in accordance with Section 34 of the GTC of Transporter's FERC Gas Tariff. The ACA unit charge authorized for each fiscal year (commencing October 1) by the Commission and posted on its website (<http://www.ferc.gov>) is incorporated herein by reference.
- 3/ Minimum reservation charge is \$0.00.
- ~~4/ Shippers utilizing the Eastern Market Expansion (EME) facilities for Rate Schedule SST service will pay a total SST reservation charge of \$17.625. If EME customers incur an overrun for SST services that is provided under their EME Project service agreements, they will pay a total overrun rate of 58.97 cents. The applicable EME demand charge and EME overrun charge can be added to the applicable surcharges above to calculate the EME Total Effective Rates.~~

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RETAINAGE PERCENTAGES

Transportation Retainage	1.686%
Gathering Retainage	5.500%
Storage Gas Loss Retainage	0.490%
Ohio Storage Gas Loss Retainage	1.220%
Columbia Processing Retainage 1/	0.000%

1/ The Columbia Processing Retainage shall be assessed separately from the processing retainage applicable to third party processing plants set forth in Section 25.3 (f) of the General Terms and Conditions.

## **PROPOSED TARIFF SHEETS**

**CURRENTLY EFFECTIVE BILLING RATES**

<b><u>SALES SERVICE</u></b>	<b><u>Base Rate</u></b>	<b><u>Gas Cost Adjustment<sup>1/</sup></u></b>		<b><u>Total</u></b>	
	<b><u>Charge</u></b>	<b><u>Demand</u></b>	<b><u>Commodity</u></b>	<b><u>Rate<sup>3/</sup></u></b>	
	\$	\$	\$	\$	
<b><u>RATE SCHEDULE GSR</u></b>					
Customer Charge per billing period	16.00			16.00	
Delivery Charge per Mcf	3.5665 <sup>3/</sup>	2.1785	2.2343	7.9793	I
<b><u>RATE SCHEDULE GSO</u></b>					
<b><u>Commercial or Industrial</u></b>					
Customer Charge per billing period	44.69			44.69	
Delivery Charge per Mcf -					
First 50 Mcf or less per billing period	3.0181 <sup>3/</sup>	2.1785	2.2343	7.4309	I
Next 350 Mcf per billing period	2.3295 <sup>3/</sup>	2.1785	2.2343	6.7423	I
Next 600 Mcf per billing period	2.2143 <sup>3/</sup>	2.1785	2.2343	6.6271	I
Over 1,000 Mcf per billing period	2.0143 <sup>3/</sup>	2.1785	2.2343	6.4271	I
<b><u>RATE SCHEDULE IS</u></b>					
Customer Charge per billing period	2007.00			2007.00	
Delivery Charge per Mcf					
First 30,000 Mcf per billing period	0.6285 <sup>3/</sup>		2.2343 <sup>2/</sup>	2.8628	R
Next 70,000 Mcf per billing period	0.3737 <sup>3/</sup>		2.2343 <sup>2/</sup>	2.6080	R
Over 100,000 Mcf per billing period	0.3247 <sup>3/</sup>		2.2343 <sup>2/</sup>	2.5590	R
Firm Service Demand Charge					
Demand Charge times Daily Firm					
Volume (Mcf) in Customer Service Agreement		11.9517		11.9517	I
<b><u>RATE SCHEDULE IUS</u></b>					
Customer Charge per billing period	567.40			567.40	
Delivery Charge per Mcf					
For All Volumes Delivered	1.1544 <sup>3/</sup>	2.1785	2.2343	5.5672	I

1/ The Gas Cost Adjustment, as shown, is an adjustment per Mcf determined in accordance with the "Gas Cost Adjustment Clause" as set forth on Sheets 48 through 51 of this Tariff. The Gas Cost Adjustment applicable to a customer who is receiving service under Rate Schedule GS or IUS and received service under Rate Schedule SVGTS shall be 4.9702 per Mcf only for those months of the prior twelve months during which they were served under Rate Schedule SVGTS.

2/ IS Customers may be subject to the Demand Gas Cost, under the conditions set forth on Sheets 14 and 15 of this tariff.

3/ The Delivery Charge will be adjusted at billing by the Tax Act Adjustment Factor set forth on Sheet 7a.

DATE OF ISSUE            January 29, 2021  
 DATE EFFECTIVE        March 1, 2021 (Unit 1 March)  
 ISSUED BY                /s/ Kimra H. Cole  
 TITLE                      President & Chief Operating Officer

**CURRENTLY EFFECTIVE BILLING RATES  
 (Continued)**

<u>TRANSPORTATION SERVICE</u>	<u>Base Rate Charge</u> \$	<u>Gas Cost Adjustment<sup>1/</sup> Demand</u> \$	<u>Commodity</u> \$	<u>Total Billing Rate<sup>3/</sup></u> \$	
<b><u>RATE SCHEDULE SS</u></b>					
Standby Service Demand Charge per Mcf					
Demand Charge times Daily Firm					
Volume (Mcf) in Customer Service Agreement		11.9517		11.9517	I
Standby Service Commodity Charge per Mcf			2.2343	2.2343	R
<b><u>RATE SCHEDULE DS</u></b>					
Customer Charge per billing period <sup>2/</sup>				2007.00	
Customer Charge per billing period (GDS only)				44.69	
Customer Charge per billing period (IUDS only)				567.40	
<u>Delivery Charge per Mcf<sup>2/</sup></u>					
First 30,000 Mcf	0.6285 <sup>3/</sup>			0.6285	
Next 70,000 Mcf	0.3737 <sup>3/</sup>			0.3737	
Over 100,000 Mcf	0.3247 <sup>3/</sup>			0.3247	
– Grandfathered Delivery Service					
First 50 Mcf or less per billing period				3.0181 <sup>3/</sup>	
Next 350 Mcf per billing period				2.3295 <sup>3/</sup>	
Next 600 Mcf per billing period				2.2143 <sup>3/</sup>	
All Over 1,000 Mcf per billing period				2.0143 <sup>3/</sup>	
– Intrastate Utility Delivery Service					
All Volumes per billing period				1.1544 <sup>3/</sup>	
Banking and Balancing Service					
Rate per Mcf		0.0469		0.0469	I
<b><u>RATE SCHEDULE MLDS</u></b>					
Customer Charge per billing period				255.90	
Delivery Charge per Mcf				0.0858	
Banking and Balancing Service					
Rate per Mcf		0.0469		0.0469	I

<sup>1/</sup> The Gas Cost Adjustment, as shown, is an adjustment per Mcf determined in accordance with the "Gas Cost Adjustment Clause" as set forth on Sheets 48 through 51 of this Tariff.  
<sup>2/</sup> Applicable to all Rate Schedule DS customers except those served under Grandfathered Delivery Service or Intrastate Utility Delivery Service.  
<sup>3/</sup> The Delivery Charge will be adjusted at billing by the Tax Act Adjustment Factor set forth on Sheet 7a.

DATE OF ISSUE            January 29, 2021  
 DATE EFFECTIVE        March 1, 2021 (Unit 1 March)  
 ISSUED BY                /s/ Kimra H. Cole  
 TITLE                      President & Chief Operating Officer

**CURRENTLY EFFECTIVE BILLING RATES**  
(Continued)

<u><b>RATE SCHEDULE SVGTS</b></u>	<u><b>Base Rate Charge</b></u>	
	<b>\$</b>	
<u>General Service Residential (SGVTS GSR)</u>		
Customer Charge per billing period	16.00	
Delivery Charge per Mcf	3.5665 <sup>2/</sup>	
<u>General Service Other - Commercial or Industrial (SVGTS GSO)</u>		
Customer Charge per billing period	44.69	
Delivery Charge per Mcf -		
First 50 Mcf or less per billing period	3.0181 <sup>2/</sup>	
Next 350 Mcf per billing period	2.3295 <sup>2/</sup>	
Next 600 Mcf per billing period	2.2143 <sup>2/</sup>	
Over 1,000 Mcf per billing period	2.0143 <sup>2/</sup>	
<u>Intrastate Utility Service</u>		
Customer Charge per billing period	567.40	
Delivery Charge per Mcf	\$ 1.1544 <sup>2/</sup>	
	<u><b>Billing Rate</b></u>	
<u>Actual Gas Cost Adjustment <sup>1/</sup></u>		
For all volumes per billing period per Mcf	\$(0.5834)	<b>R</b>
<u><b>RATE SCHEDULE SVAS</b></u>		
Balancing Charge – per Mcf	\$1.6245	<b>I</b>

1/ The Gas Cost Adjustment is applicable to a customer who is receiving service under Rate Schedule SVGTS and received service under Rate Schedule GS, IS, or IUS for only those months of the prior twelve months during which they were served under Rate Schedule GS, IS or IUS.

2/ The Delivery Charge will be adjusted at billing by the Tax Act Adjustment Factor set forth on Sheet 7a.

DATE OF ISSUE	January 29, 2021
DATE EFFECTIVE	March 1, 2021 (Unit 1 March)
ISSUED BY	/s/ Kimra H. Cole
TITLE	President & Chief Operating Officer