

COMMONWEALTH OF KENTUCKY

BEFORE THE PUBLIC SERVICE COMMISSION

In the Matter of:)
)
THE ELECTRONIC APPLICATION OF)
COLUMBIA GAS OF KENTUCKY, INC. FOR AN)
ADJUSTMENT OF RATES; APPROVAL OF)
DEPRECIATION STUDY; APPROVAL OF TARIFF)
REVISIONS; ISSUANCE OF A CERTIFICATE OF)
PUBLIC CONVENIENCE AND NECESSITY; AND)
OTHER RELIEF)
)

Case No. 2021-00183

**COLUMBIA GAS OF KENTUCKY, INC.'S
BASE PERIOD UPDATE PURSUANT TO
KRS 278.192(2)(B)**

Columbia Gas of Kentucky, Inc.
CASE NO. 2021-00183
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:

Jeffery T. Gore

SCHEDULE A

JURISDICTIONAL OVERALL FINANCIAL SUMMARY FOR THE BASE AND FORECASTED PERIOD

COLUMBIA GAS OF KENTUCKY, INC.

CASE NO. 2021 - 00183

BASE PERIOD : FOR THE TWELVE MONTHS ENDED AUGUST 31, 2021

FORECASTED PERIOD: FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2022

<u>SCHEDULE</u>	<u>PROVIDED</u>	<u>DESCRIPTION</u>
A	SHEET 1 OF 1	OVERALL FINANCIAL SUMMARY

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2021 - 00183
OVERALL FINANCIAL SUMMARY
BASE PERIOD: TWELVE MONTHS ENDED AUGUST 31, 2021
FORECASTED TEST PERIOD: TWELVE MONTHS ENDED DECEMBER 31, 2022

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

SCHEDULE A
PAGE 1 OF 1
WITNESS: GORE

LINE NO.	DESCRIPTION	SUPPORTING SCHEDULE REFERENCE	BASE PERIOD JURISDICTIONAL REVENUE REQUIREMENT	FORECASTED PERIOD JURISDICTIONAL REVENUE REQUIREMENT
1	RATE BASE	B-1	398,563,644	446,223,290
2	ADJUSTED OPERATING INCOME	C-1	15,374,081	13,468,737
3	EARNED RATE OF RETURN (2 / 1)		3.86%	3.02%
4	REQUIRED RATE OF RETURN	J	7.32%	7.48%
5	REQUIRED OPERATING INCOME (1 x 4)	C-1	29,174,859	33,377,502
6	OPERATING INCOME DEFICIENCY (5 - 2)	C-1	13,800,778	19,908,765
7	GROSS REVENUE CONVERSION FACTOR	H-1	1.340866	1.340866
8	REVENUE DEFICIENCY (6 x 7)		18,504,994	26,694,986
9	REVENUE INCREASE REQUESTED	C-1		26,694,986
10	ADJUSTED OPERATING REVENUES	C-1		147,364,861
11	REVENUE REQUIREMENTS (9 + 10)			<u>174,059,847</u>

Columbia Gas of Kentucky, Inc.
CASE NO. 2021-00183
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:

Jeffery T. Gore, Jennifer Harding, Kevin L. Johnson

SCHEDULE B

JURISDICTIONAL RATE BASE SUMMARY FOR THE BASE AND FORECASTED PERIOD

COLUMBIA GAS OF KENTUCKY, INC.

CASE NO. 2021 - 00183

BASE PERIOD: FOR THE TWELVE MONTHS ENDED AUGUST 31, 2021

FORECASTED TEST PERIOD: FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2022

<u>SCHEDULE</u>	<u>PROVIDED</u>	<u>DESCRIPTION</u>
B-1	SHEET 1 OF 2	RATE BASE SUMMARY
B-2	SHEET 1 OF 2	PLANT IN SERVICE BY MAJOR GROUPING
B-2.1	SHEET 1 OF 2	PLANT IN SERVICE BY ACCOUNTS AND SUBACCOUNTS
WPB-2.1	SHEETS 1 & 2 OF 4	PLANT IN SERVICE BY GAS PLANT ACCOUNT
WPB-2.2	N/A	DETAIL OF FORECASTED PLANT, ACCUMULATED RESERVE & DEPRECIATION
WPB-2.2a	N/A	AMORTIZATION OF UTILITY PLANT
B-2.2	N/A	PROPOSED ADJUSTMENTS TO PLANT IN SERVICE
B-2.3	SHEETS 1 & 2 OF 4	GROSS ADDITIONS, RETIREMENTS AND TRANSFERS
B-2.4	N/A	PROPERTY MERGED OR ACQUIRED
B-2.5	N/A	LEASED PROPERTY
B-2.6	N/A	PROPERTY HELD FOR FUTURE USE INCLUDED IN RATE BASE
B-2.7	N/A	PROPERTY EXCLUDED FROM RATE BASE
B-3	SHEETS 1 & 2 OF 4	ACCUMULATED DEPRECIATION AND AMORTIZATION
WPB-3.1	SHEETS 1 & 2 OF 4	ACCUMULATED DEPRECIATION AND AMORTIZATION
B-3.1	SHEET 1 OF 2	ADJUSTMENTS TO ACCUMULATED DEPRECIATION AND AMORTIZATION
B-4	SHEET 1 OF 1	CONSTRUCTION WORK IN PROGRESS
B-5	SHEET 1 OF 2	ALLOWANCE FOR WORKING CAPITAL
B-5.1	SHEET 1 OF 2	WORKING CAPITAL COMPONENTS
WPB-5.1	SHEET 1 OF 1	M&S
B-5.2	SHEET 1 OF 2	CASH WORKING CAPITAL
WPB-5.3	SHEET 1 OF 1	GAS STORAGE
B-6	SHEETS 1 & 2 OF 2	DEFERRED CREDITS AND ACCUMULATED DEFERRED INCOME TAXES
B-7	N/A	JURISDICTIONAL PERCENTAGE

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2021 - 00183
JURISDICTIONAL RATE BASE SUMMARY
AS OF AUGUST 31, 2021

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

SCHEDULE B-1
SHEET 1 OF 2
WITNESS: GORE

LINE NO.	RATE BASE COMPONENT	SUPPORTING SCHEDULE REFERENCE	BASE PERIOD
			\$
1	PLANT IN SERVICE	B-2	623,774,745
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>(172,882,146)</u>
5	NET PLANT IN SERVICE (1 THRU 4)		450,892,598
6	CASH WORKING CAPITAL ALLOWANCE	B-5.1	0
7	OTHER WORKING CAPITAL ALLOWANCES	B-5.1	38,157,989
8	DEFERRED INC. TAXES AND INVESTMENT TAX CREDITS	B-6	(90,486,943)
9	OTHER ITEMS		<u>0</u>
10	RATE BASE (5 THROUGH 9)		<u>398,563,644</u>

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2021 - 00183
PLANT IN SERVICE BY MAJOR PROPERTY GROUPING
AS OF AUGUST 31, 2021

DATA: BASE PERIOD FORECASTED PERIOD
TYPE OF FILING: ORIGINAL UPDATED
WORKPAPER REFERENCE NO(S). SCHEDULE B-2
SHEET 1 OF 2
WITNESS: GORE

LINE NO.	MAJOR PROPERTY GROUPING	BASE PERIOD	JURISDICTIONAL	BASE PERIOD	JURISDICTIONAL	END OF PERIOD
		TOTAL COMPANY	PERCENT	TOTAL	ADJUSTMENTS	ADJUSTED JURISDICTION
		\$		\$	\$	\$
1	INTANGIBLES	9,083,848	100.00%	9,083,848	0	9,083,848
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	609,070,411	100.00%	609,070,411	0	609,070,411
6	GENERAL	6,397,577	100.00%	6,397,577	0	6,397,577
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>623,774,745</u>		<u>623,774,745</u>	<u>0</u>	<u>623,774,745</u>

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2021 - 00183
PLANT IN SERVICE BY ACCOUNTS AND SUBACCOUNTS
AS OF AUGUST 31, 2021

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

SCHEDULE B-2.1
SHEET 1 OF 2
WITNESS: GORE

LN NO.	ACCT. NO.	ACCOUNT / SUBACCOUNT TITLES	BASE PERIOD TOTAL COMPANY	JURIS. PERCENT	JURISDICTIONAL TOTAL	ADJUSTMENTS	ADJUSTED JURISDICTION
			\$		\$	\$	\$
1		<u>INTANGIBLE PLANT</u>					
2	301.00	ORGANIZATION	521	<u>100%</u>	521	0	521
3	303.00	MISCELLANEOUS INTANGIBLE PLANT	96,335		96,335	0	96,335
4	303.10	MISC INTANGIBLE PLANT-DIS SOFTWARE	944		944	0	944
5	303.20	MISC INTANGIBLE PLANT-FARA SOFTWARE	0		0	0	0
6	303.30	MISC INTANGIBLE PLANT-OTHER SOFTWARE	7,855,827		7,855,827	0	7,855,827
7	303.99	MISC INTANGIBLE PLANT-CLOUD SOFTWARE	1,130,221		1,130,221	0	1,130,221
8		TOTAL INTANGIBLE PLANT	9,083,848		9,083,848	0	9,083,848
9		<u>PRODUCTION PLANT - LPG</u>					
10	304.10	LAND	0		0	0	0
11		TOTAL PRODUCTION PLANT - LPG	0		0	0	0
12		<u>DISTRIBUTION PLANT</u>					
13	374.10	LAND-CITY GATE & MAIN LINE IND. M & R	206		206	0	206
14	374.20	LAND-OTHER DISTRIBUTION SYSTEMS	876,991		876,991	0	876,991
15	374.40	LAND RIGHTS-OTHER DISTR SYSTEMS	2,530,683		2,530,683	0	2,530,683
16	374.50	RIGHTS OF WAY	2,666,577		2,666,577	0	2,666,577
17	375.20	STRUC & IMPROV-CITY GATE M & R	2,125		2,125	0	2,125
18	375.30	STRUC & IMPROV-GENERAL M & R	0		0	0	0
19	375.40	STRUC & IMPROV-REGULATING	2,752,863		2,752,863	0	2,752,863
20	375.60	STRUC & IMPROV-DISTR. IND. M & R	0		0	0	0
21	375.70	STRUC & IMPROV-OTHER DISTR. SYSTEMS	8,975,052		8,975,052	0	8,975,052
22	375.71	STRUC & IMPROV-OTHER DISTR SYS-ILP	738,335		738,335	0	738,335
23	375.80	STRUC & IMPROV-COMMUNICATIONS	0		0	0	0
24	376.00	MAINS	178,441,415		178,441,415	0	178,441,415
25	376.25	MAINS - SMRP	151,591,696		151,591,696	0	151,591,696
26	378.10	M & R STATION EQUIP-GENERAL	515,128		515,128	0	515,128
27	378.20	M & R STA EQUIP-GENERAL-REGULATING	24,817,305		24,817,305	0	24,817,305
28	378.30	M & R STA EQUIP-GEN-LOCAL GAS PURCH	45,443		45,443	0	45,443
29	379.10	M & R STA EQUIP-CITY GATE CHECK STA	1,554,144		1,554,144	0	1,554,144
30	380.00	SERVICES	105,802,547		105,802,547	0	105,802,547
31	380.25	SERVICES - SMRP	71,187,059		71,187,059	0	71,187,059
32	381.00	METERS	16,427,268		16,427,268	0	16,427,268
33	381.10	METERS - AMI	9,687,027		9,687,027	0	9,687,027
34	382.00	METER INSTALLATIONS	9,658,818		9,658,818	0	9,658,818
35	383.00	HOUSE REGULATORS	6,714,462		6,714,462	0	6,714,462
36	384.00	HOUSE REGULATOR INSTALLATIONS	2,085,059		2,085,059	0	2,085,059
37	385.00	INDUSTRIAL M & R STATION EQUIPMENT	5,621,361		5,621,361	0	5,621,361
38	387.20	OTHER EQUIP-ODORIZATION	0		0	0	0
39	387.41	OTHER EQUIP-TELEPHONE	735,015		735,015	0	735,015
40	387.42	OTHER EQUIPMENT-RADIO	794,208		794,208	0	794,208
41	387.44	OTHER EQUIP-OTHER COMMUNICATION	125,680		125,680	0	125,680
42	387.45	OTHER EQUIP-TELEMETERING	4,396,918		4,396,918	0	4,396,918
43	387.46	OTHER EQUIP-CUST INFO SERVICE	113,644		113,644	0	113,644
44	387.50	GPS PIPE LOCATORS	213,381		213,381	0	213,381
45		TOTAL DISTRIBUTION PLANT	609,070,411		609,070,411	0	609,070,411
46		<u>GENERAL PLANT</u>					
47	391.10	OFFICE FURN & EQUIP-UNSPECIFIED	758,708		758,708	0	758,708
48	391.11	OFFICE FURN & EQUIP-DATA HANDLING	0		0	0	0
49	391.12	OFFICE FURN & EQUIP-INFO SYSTEMS	1,045,381		1,045,381	0	1,045,381
50	392.20	TRANS EQUIP-TRAILERS OVER \$1,000	95,778		95,778	0	95,778
51	392.21	TRANS EQUIP-TRAILERS \$1,000 or LESS	24,462		24,462	0	24,462
52	393.00	STORES EQUIPMENT	0		0	0	0
53	394.10	TOOLS,SHOP, & GAR EQ-GARAGE & SERV	9,739		9,739	0	9,739
54	394.11	TOOLS,SHOP, & GAR EQ-CNG STATIONARY	0		0	0	0
55	394.13	TOOLS,SHOP, & GAR EQ-CNG PORTABLE	0		0	0	0
56	394.20	TOOLS,SHOP, & GAR EQ-UND TANK CLEANUP	0		0	0	0
57	394.30	TOOLS,SHOP, & GAR EQ-SHOP EQUIP	4,172,113		4,172,113	0	4,172,113
58	395.00	TOOLS,SHOP, & GAR EQ-TOOLS & OTHER	4,162		4,162	0	4,162
59	396.00	LABORATORY	185,547		185,547	0	185,547
60	398.00	POWER OPERATED EQUIP-GENERAL TOOLS	101,687		101,687	0	101,687
61		TOTAL GENERAL PLANT	6,397,577		6,397,577	0	6,397,577
62		<u>OTHER PLANT</u>					
63	378.21	M & R STA EQUIP REG FMV	(777,092)		(777,092)	0	(777,092)
64		TOTAL PLANT IN SERVICE	623,774,745		623,774,745	0	623,774,745

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2021 - 00183
PLANT IN SERVICE BY GAS PLANT ACCOUNT
BASE PERIOD 09/30/2020 TO 08/31/2021

WPB-2.1
SHEET 1 OF 4
WITNESS: GORE

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

LINE ACCT.		09/30/2020	10/31/2020	11/30/2020	12/31/2020	01/31/2021	02/28/2021	03/31/2021	04/30/2021	05/31/2021	06/30/2021	07/31/2021	08/31/2021
NO.	NO.	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
1	301.00	521	521	521	521	521	521	521	521	521	521	521	521
2	303.00	96,335	96,335	96,335	96,335	96,335	96,335	96,335	96,335	96,335	96,335	96,335	96,335
3	303.10	4,799	5,111	5,336	6,660	0	943	943	943	944	944	944	944
4	303.20	0	0	0	0	0	0	0	0	0	0	0	0
5	303.30	6,799,994	6,855,948	6,996,806	6,845,603	6,817,734	6,397,753	6,424,045	7,147,891	7,134,588	7,422,933	7,516,797	7,855,827
6	303.99	437,900	444,585	444,672	445,510	445,510	488,067	490,120	535,568	536,064	729,711	1,112,990	1,130,221
7	INTANGIBLE	7,339,549	7,402,499	7,543,671	7,394,629	7,360,099	6,983,619	7,011,964	7,781,258	7,768,452	8,250,443	8,727,586	9,083,848
8	304.10	0	0	0	0	0	0	0	0	0	0	0	0
9	PRODUCTION	0	0	0	0	0	0	0	0	0	0	0	0
10	374.10	206	206	206	206	206	206	206	206	206	206	206	206
11	374.20	876,992	876,992	876,991	876,991	876,991	876,991	876,991	876,991	876,991	876,991	876,991	876,991
12	374.40	1,308,789	1,308,809	1,308,836	1,308,836	1,309,983	1,309,983	1,345,382	1,345,382	1,356,612	1,356,612	2,514,093	2,530,683
13	374.50	2,666,577	2,666,577	2,666,577	2,666,577	2,666,577	2,666,577	2,666,577	2,666,577	2,666,577	2,666,577	2,666,577	2,666,577
14	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
15	375.30	0	0	0	0	0	0	0	0	0	0	0	0
16	375.40	2,490,875	2,711,801	2,730,514	2,744,453	2,743,291	2,743,291	2,743,291	2,743,291	2,743,291	2,743,302	2,752,863	2,752,863
17	375.60	0	0	0	0	0	0	0	0	0	0	0	0
18	375.70	8,956,546	8,956,546	8,955,429	8,975,052	8,975,052	8,975,052	8,975,052	8,975,052	8,975,052	8,975,052	8,975,052	8,975,052
19	375.71	730,496	730,496	730,502	738,335	738,335	738,335	738,335	738,335	738,335	738,335	738,335	738,335
20	375.80	0	0	0	0	0	0	0	0	0	0	0	0
21	376.00	174,791,017	174,942,252	174,884,394	175,624,966	176,692,811	176,657,507	176,970,057	177,072,974	177,467,584	177,879,600	178,185,571	178,441,415
22	376.25	126,012,722	127,573,954	133,852,359	140,207,633	143,075,662	143,801,578	144,596,765	146,485,124	147,872,135	150,061,696	150,989,491	151,591,696
23	378.10	518,479	518,479	516,030	516,030	515,128	515,128	515,128	515,128	515,128	515,128	515,128	515,128
24	378.20	16,732,082	16,454,647	20,741,159	21,722,019	21,819,412	22,022,298	22,517,077	22,859,313	23,795,773	23,824,096	24,759,932	24,817,305
25	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
26	379.10	1,554,144	1,554,144	1,554,144	1,554,144	1,554,144	1,554,144	1,554,144	1,554,144	1,554,144	1,554,144	1,554,144	1,554,144
27	380.00	103,155,375	103,382,286	103,549,763	103,569,659	103,917,778	104,043,476	104,403,391	104,630,658	105,005,460	105,339,325	105,480,634	105,802,547
28	380.25	61,356,491	62,625,000	63,646,285	64,350,448	64,900,212	65,246,198	66,039,766	67,258,712	68,166,371	68,946,762	69,984,709	71,187,059

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2021 - 00183
PLANT IN SERVICE BY GAS PLANT ACCOUNT
BASE PERIOD 09/30/2020 TO 08/31/2021

WPB-2.1
SHEET 2 OF 4
WITNESS: GORE

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

LINE NO.	ACCT. NO.	09/30/2020	10/31/2020	11/30/2020	12/31/2020	01/31/2021	02/28/2021	03/31/2021	04/30/2021	05/31/2021	06/30/2021	07/31/2021	08/31/2021
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
1	381.00	15,827,291	15,797,170	15,796,130	16,027,449	16,010,927	16,010,927	15,929,911	15,898,948	15,865,071	15,816,706	15,780,593	16,427,268
2	381.10	9,454,403	9,454,403	9,483,611	9,502,053	9,502,053	9,504,022	9,517,633	9,664,502	9,687,027	9,687,027	9,687,027	9,687,027
3	382.00	9,594,207	9,604,787	9,613,779	9,624,784	9,630,316	9,632,982	9,636,940	9,641,426	9,645,911	9,650,540	9,656,896	9,658,818
4	383.00	6,566,549	6,588,350	6,605,518	6,624,954	6,637,231	6,651,978	6,665,192	6,676,451	6,683,172	6,694,469	6,703,345	6,714,462
5	384.00	2,085,059	2,085,059	2,085,059	2,085,059	2,085,059	2,085,059	2,085,059	2,085,059	2,085,059	2,085,059	2,085,059	2,085,059
6	385.00	4,740,135	4,738,352	4,838,384	4,830,029	4,830,444	4,829,337	4,830,990	5,396,709	5,404,444	5,407,853	5,392,707	5,621,361
7	387.20	0	0	0	0	0	0	0	0	0	0	0	0
8	387.41	735,015	735,015	735,015	735,015	735,015	735,015	735,015	735,015	735,015	735,015	735,015	735,015
9	387.42	794,208	794,208	794,208	794,208	794,208	794,208	794,208	794,208	794,208	794,208	794,208	794,208
10	387.44	127,261	127,261	126,788	126,788	126,788	126,788	126,788	126,788	126,788	126,788	125,680	125,680
11	387.45	3,975,674	4,087,981	4,103,533	4,103,533	4,103,533	4,103,533	4,103,533	4,103,533	4,103,533	4,103,533	4,425,746	4,396,918
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	387.50	213,381	213,381	213,381	213,381	213,381	213,381	213,381	213,381	213,381	213,381	213,381	213,381
14	DISTRIBUTION	555,425,187	558,689,367	570,569,807	579,683,814	584,615,751	585,999,208	588,742,025	593,219,122	597,238,480	600,953,620	605,754,597	609,070,411
15	391.10	741,845	739,820	738,047	760,260	760,260	760,260	759,233	759,233	759,233	758,708	758,708	758,708
16	391.11	0	0	0	0	0	0	0	0	0	0	0	0
17	391.12	1,289,327	1,289,327	1,289,327	1,048,393	1,048,393	1,048,393	1,048,393	1,045,381	1,045,381	1,045,381	1,045,381	1,045,381
18	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
19	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
20	393.00	0	0	0	0	0	0	0	0	0	0	0	0
21	394.10	9,739	9,739	9,739	9,739	9,739	9,739	9,739	9,739	9,739	9,739	9,739	9,739
22	394.11	0	0	0	0	0	0	0	0	0	0	0	0
23	394.13	0	0	0	0	0	0	0	0	0	0	0	0
24	394.20	0	0	0	0	0	0	0	0	0	0	0	0
25	394.30	3,969,743	3,970,207	3,970,207	4,017,053	4,093,789	4,093,789	4,093,789	4,010,766	4,006,424	4,008,574	4,164,253	4,172,113
26	395.00	4,162	4,162	4,162	4,162	4,162	4,162	4,162	4,162	4,162	4,162	4,162	4,162
27	396.00	185,547	185,547	185,547	185,547	185,547	185,547	185,547	185,547	185,547	185,547	185,547	185,547
28	398.00	103,195	103,195	103,195	101,687	101,687	101,687	101,687	101,687	101,687	101,687	101,687	101,687
29	GENERAL	6,423,799	6,422,238	6,420,465	6,247,082	6,323,817	6,323,817	6,322,790	6,236,755	6,232,413	6,234,039	6,389,718	6,397,577
30	TOTAL	569,188,535	572,514,104	584,533,942	593,325,524	598,299,668	599,306,644	602,076,779	607,237,134	611,239,345	615,438,102	620,871,901	624,551,837
31	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)
32	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)
33	TOTAL	568,411,443	571,737,012	583,756,850	592,548,432	597,522,576	598,529,552	601,299,687	606,460,042	610,462,253	614,661,010	620,094,809	623,774,745

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2021 - 00183
GROSS ADDITIONS, RETIREMENTS, AND TRANSFERS
SEPTEMBER 2020 TO AUGUST 2021

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: GORE

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	96,335	0	0	0	96,335
5	303.10	Misc Intangible Plant-Dis Software	4,800	2,805	0	(6,660)	944
6	303.20	Misc Intangible Plant-Fara Software	0	0	0	0	0
7	303.30	Misc Intangible Plant-Other Software	6,683,506	2,479,434	(1,313,773)	6,660	7,855,827
8	303.99	Misc Intangible Plant-Cloud Software	437,828	692,393	0	0	1,130,221
9		Total Intangible Plant	7,222,989	3,174,631	(1,313,773)	0	9,083,848
10		<u>PRODUCTION PLANT - LPG</u>					
11	304.10	Land	0	0	0	0	0
12		Total Production Plant - Lpg	0	0	0	0	0
13		<u>Distribution Plant</u>					
14	374.10	Land-City Gate & Main Line Ind. M & R	206	0	0	0	206
15	374.20	Land-Other Distribution Systems	876,992	0	(1)	0	876,991
16	374.40	Land Rights-Other Distr Systems	1,308,789	1,221,950	(56)	0	2,530,683
17	374.50	Rights Of Way	2,666,577	0	0	0	2,666,577
18	375.20	Struc & Improv-City Gate M & R	2,125	0	0	0	2,125
19	375.30	Struc & Improv-General M & R	0	0	0	0	0
20	375.40	Struc & Improv-Regulating	2,498,011	260,868	(6,016)	0	2,752,863
21	375.60	Struc & Improv-Distr. Ind. M & R	0	0	0	0	0
22	375.70	Struc & Improv-Other Distr. Systems	8,951,018	25,151	(1,117)	0	8,975,052
23	375.71	Struc & Improv-Other Distr Sys-Ilp	671,512	66,823	0	0	738,335
24	375.80	Struc & Improv-Communications	0	0	0	0	0
25	376.00	Mains	174,571,800	5,431,543	(1,561,928)	0	178,441,415
26	376.25	Mains - SMRP	124,831,561	27,058,828	(298,692)	0	151,591,696
27	378.10	M & R Station Equip-General	518,479	0	(3,350)	0	515,128
28	378.20	M & R Sta Equip-General-Regulating	16,189,067	9,474,421	(846,183)	0	24,817,305
29	378.30	M & R Sta Equip-Gen-Local Gas Purch	45,443	0	0	0	45,443
30	379.10	M & R Sta Equip-City Gate Check Sta	1,554,144	0	0	0	1,554,144
31	380.00	Services	102,890,847	6,262,428	(3,350,728)	0	105,802,547
32	380.25	Services - SMRP	60,500,586	10,699,395	(12,922)	0	71,187,059

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2021 - 00183
GROSS ADDITIONS, RETIREMENTS, AND TRANSFERS
SEPTEMBER 2020 TO AUGUST 2021

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: GORE

LINE NO.	ACCT. NO.	ACCOUNT TITLE	BASE PERIOD				BASE PERIOD
			BEGINNING BALANCE	ADDITIONS	RETIREMENTS	TRANSFERS	ENDING BALANCE
			\$	\$	\$	\$	\$
1	381.00	Meters	15,856,331	992,524	(421,587)	0	16,427,268
2	381.10	Meters - AMI	9,453,003	234,024	0	0	9,687,027
3	382.00	Meter Installations	9,585,459	103,054	(29,696)	0	9,658,818
4	383.00	House Regulators	6,548,021	169,915	(3,474)	0	6,714,462
5	384.00	House Regulator Installations	2,085,059	0	0	0	2,085,059
6	385.00	Industrial M & R Station Equipment	4,739,092	1,039,466	(157,198)	0	5,621,361
7	387.20	Other Equip-Odorization	0	0	0	0	0
8	387.41	Other Equip-Telephone	735,015	0	0	0	735,015
9	387.42	Other Equipment-Radio	794,208	0	0	0	794,208
10	387.44	Other Equip-Other Communication	127,261	0	(1,581)	0	125,680
11	387.45	Other Equip-Telemetry	3,975,674	500,809	(79,564)	0	4,396,918
12	387.46	Other Equip-Cust Info Service	113,644	0	0	0	113,644
13	387.50	GPS Pipe Locators	213,381	0	0	0	213,381
14		Total Distribution Plant	552,303,306	63,541,199	(6,774,094)	0	609,070,411
15		<u>GENERAL PLANT</u>					
16	391.10	Office Furn & Equip-Unspecified	741,845	22,214	(5,350)	0	758,708
17	391.11	Office Furn & Equip-Data Handling	0	0	0	0	0
18	391.12	Office Furn & Equip-Info Systems	1,289,327	0	(243,946)	0	1,045,381
19	392.20	Trans Equip-Trailers Over \$1,000	95,778	0	0	0	95,778
20	392.21	Trans Equip-Trailers \$1,000 Or Less	24,462	0	0	0	24,462
21	393.00	Stores Equipment	0	0	0	0	0
22	394.10	Tools,Shop, & Gar Eq-Garage & Serv	11,284	0	(1,545)	0	9,739
23	394.11	Tools,Shop, & Gar Eq-Cng Stationary	0	0	0	0	0
24	394.13	Tools,Shop, & Gar Eq-Und Tank Cleanup	0	0	0	0	0
25	394.20	Tools,Shop, & Gar Eq-Shop Equip	0	0	0	0	0
26	394.30	Tools,Shop, & Gar Eq-Tools & Other	3,932,436	395,368	(155,691)	0	4,172,113
27	395.00	Laboratory	4,162	0	0	0	4,162
28	396.00	Power Operated Equip-General Tools	185,547	0	0	0	185,547
29	398.00	Miscellaneous Equipment	103,195	0	(1,508)	0	101,687
30		Total General Plant	6,388,037	417,582	(408,041)	0	6,397,577
31		<u>OTHER PLANT</u>					
32	378.21	M & R Sta Equip Reg FMV	(777,092)	0	0	0	(777,092)
33		TOTAL GAS PLANT IN SERVICE	<u>565,137,240</u>	<u>67,133,412</u>	<u>(8,495,908)</u>	<u>0</u>	<u>623,774,745</u>

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2021 - 00183
ACCUMULATED DEPRECIATION & AMORTIZATION
AS OF AUGUST 31, 2021

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

SCHEDULE B-3
SHEET 1 OF 4
WITNESS: GORE

LINE NO.	ACCT. NO.	ACCOUNT TITLES	BASE PERIOD		RESERVE BALANCES			ADJUSTED JURISDICTION
			TOTAL COMPANY INVESTMENT	TOTAL COMPANY	JURISDICTIONAL PERCENT	JURISDICTIONAL TOTAL	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	96,335	71,370		71,370	0	71,370
4	303.10	MISC INTANGIBLE PLANT-DIS SOFTWARE	944	161		161	0	161
5	303.20	MISC INTANGIBLE PLANT-FARA SOFTWARE	0	0		0	0	0
6	303.30	MISC INTANGIBLE PLANT-OTHER SOFTWARE	7,855,827	3,535,236		3,535,236	0	3,535,236
7	303.99	MISC INTANGIBLE PLANT-CLOUD SOFTWARE	1,130,221	189,887		189,887	0	189,887
8		TOTAL INTANGIBLE PLANT	9,083,848	3,796,653		3,796,653	0	3,796,653
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	0
14	374.20	LAND-OTHER DISTRIBUTION SYSTEMS	876,991	(522)		(522)	0	(522)
15	374.40	LAND RIGHTS-OTHER DISTR SYSTEMS	2,530,683	288,803		288,803	0	288,803
16	374.50	RIGHTS OF WAY	2,666,577	1,086,702		1,086,702	0	1,086,702
17	375.20	STRUC & IMPROV-CITY GATE M & R	2,125	2,041		2,041	0	2,041
18	375.30	STRUC & IMPROV-GENERAL M & R	0	(78)		(78)	0	(78)
19	375.40	STRUC & IMPROV-REGULATING	2,752,863	539,521		539,521	0	539,521
20	375.60	STRUC & IMPROV-DISTR. IND. M & R	0	0		0	0	0
21	375.70	STRUC & IMPROV-OTHER DISTR. SYSTEMS	8,975,052	4,207,304		4,207,304	0	4,207,304
22	375.71	STRUC & IMPROV-OTHER DISTR SYS-ILP	738,335	508,988		508,988	0	508,988
23	375.80	STRUC & IMPROV-COMMUNICATIONS	0	0		0	0	0
24	376.00	MAINS	178,441,415	59,965,835		59,965,835	0	59,965,835
25	376.25	MAINS - SMRP	151,591,696	9,851,305		9,851,305	0	9,851,305
26	378.10	M & R STATION EQUIP-GENERAL	515,128	409,135		409,135	0	409,135
27	378.20	M & R STA EQUIP-GENERAL-REGULATING	24,817,305	3,002,754		3,002,754	0	3,002,754
28	378.30	M & R STA EQUIP-GEN-LOCAL GAS PURCH	45,443	40,544		40,544	0	40,544
29	379.10	M & R STA EQUIP-CITY GATE CHECK STA	1,554,144	273,470		273,470	0	273,470
30	380.00	SERVICES	105,802,547	55,732,192		55,732,192	0	55,732,192
31	380.25	SERVICES - SMRP	71,187,059	10,373,797		10,373,797	0	10,373,797

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2021 - 00183
ACCUMULATED DEPRECIATION & AMORTIZATION
AS OF AUGUST 31, 2021

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

SCHEDULE B-3
SHEET 2 OF 4
WITNESS: GORE

LINE NO.	ACCT. NO.	ACCOUNT TITLES	BASE PERIOD		RESERVE BALANCES			ADJUSTED JURISDICTION
			TOTAL COMPANY INVESTMENT	TOTAL COMPANY	JURISDICTIONAL PERCENT	JURISDICTIONAL TOTAL	ADJUSTMENTS	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
1	381.00	METERS	16,427,268	4,706,530		4,706,530	0	4,706,530
2	381.10	METERS - AMI	9,687,027	3,632,736		3,632,736	0	3,632,736
3	382.00	METER INSTALLATIONS	9,658,818	5,466,664		5,466,664	0	5,466,664
4	383.00	HOUSE REGULATORS	6,714,462	2,166,929		2,166,929	0	2,166,929
5	384.00	HOUSE REGULATOR INSTALLATIONS	2,085,059	1,681,269		1,681,269	0	1,681,269
6	385.00	INDUSTRIAL M & R STATION EQUIPMENT	5,621,361	990,484		990,484	0	990,484
7	387.20	OTHER EQUIP-ODORIZATION	0	(59,912)		(59,912)	0	(59,912)
8	387.41	OTHER EQUIP-TELEPHONE	735,015	492,231		492,231	0	492,231
9	387.42	OTHER EQUIPMENT-RADIO	794,208	667,508		667,508	0	667,508
10	387.44	OTHER EQUIP-OTHER COMMUNICATION	125,680	59,089		59,089	0	59,089
11	387.45	OTHER EQUIP-TELEMETERING	4,396,918	575,286		575,286	0	575,286
12	387.46	OTHER EQUIP-CUST INFO SERVICE	113,644	114,440		114,440	0	114,440
13	387.50	GPS PIPE LOCATORS	213,381	25,875		25,875	0	25,875
14		TOTAL DISTRIBUTION PLANT	609,070,411	166,800,918		166,800,918	0	166,800,918
15		<u>GENERAL PLANT</u>						
16	391.10	OFFICE FURN & EQUIP-UNSPECIFIED	758,708	(59,204)		(59,204)	0	(59,204)
17	391.11	OFFICE FURN & EQUIP-DATA HANDLING	0	(30,982)		(30,982)	0	(30,982)
18	391.12	OFFICE FURN & EQUIP-INFO SYSTEMS	1,045,381	770,558		770,558	0	770,558
19	392.20	TRANS EQUIP-TRAILERS OVER \$1,000	95,778	59,616		59,616	0	59,616
20	392.21	TRANS EQUIP-TRAILERS \$1,000 or LESS	24,462	44,754		44,754	0	44,754
21	393.00	STORES EQUIPMENT	0	0		0	0	0
22	394.10	TOOLS,SHOP, & GAR EQ-GARAGE & SERV	9,739	3,166		3,166	0	3,166
23	394.11	TOOLS,SHOP, & GAR EQ-CNG STATIONARY	0	0		0	0	0
24	394.13	TOOLS,SHOP, & GAR EQ-UND TANK CLEANI	0	37,937		37,937	0	37,937
25	394.20	TOOLS,SHOP, & GAR EQ-SHOP EQUIP	0	185		185	0	185
26	394.30	TOOLS,SHOP, & GAR EQ-TOOLS & OTHER	4,172,113	1,401,725		1,401,725	0	1,401,725
27	395.00	LABORATORY	4,162	3,563		3,563	0	3,563
28	396.00	POWER OPERATED EQUIP-GENERAL TOOL:	185,547	151,621		151,621	0	151,621
29	398.00	MISCELLANEOUS EQUIPMENT	101,687	45,687		45,687	0	45,687
30		TOTAL GENERAL PLANT	6,397,577	2,428,627		2,428,627	0	2,428,627
31		<u>OTHER PLANT</u>						
32	378.21	M & R STA EQUIP REG FMV	(777,092)	(144,052)		(144,052)	0	(144,052)
33		TOTAL PLANT IN SERVICE	623,774,745	172,882,146		172,882,146	0	172,882,146

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2021 - 00183
ACCUMULATED DEPRECIATION & AMORTIZATION
BASE PERIOD 09/30/2020 TO 08/31/2021

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

WPB-3.1
SHEET 1 OF 4

LINE NO.	ACCT. NO.	Actual 09/30/2020	Actual 10/31/2020	Actual 11/30/2020	Actual 12/31/2020	Actual 01/31/2021	Actual 02/29/2021	Actual 03/31/2021	Actual 04/30/2021	Actual 05/31/2021	Actual 06/30/2021	Actual 07/31/2021	Actual 08/31/2021
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
1	301.00	0	0	0	0	0	0	0	0	0	0	0	0
2	303.00	68,426	68,694	68,962	69,229	69,497	69,764	70,032	70,300	70,567	70,835	71,102	71,370
3	303.10	136	177	221	271	0	114	122	130	138	145	153	161
4	303.20	0	0	0	0	0	0	0	0	0	0	0	0
5	303.30	3,707,628	3,770,510	3,860,988	3,759,684	3,776,224	3,118,004	3,190,072	3,226,158	3,284,419	3,318,354	3,409,501	3,535,236
6	303.99	65,847	73,987	82,054	90,129	98,212	108,141	116,951	126,914	136,504	147,713	170,514	189,887
7	INTANGIBLE	3,842,037	3,913,368	4,012,224	3,919,314	3,943,933	3,296,023	3,377,176	3,423,501	3,491,628	3,537,047	3,651,270	3,796,653
8	304.10	0	0	0	0	0	0	0	0	0	0	0	0
9	PRODUCTION	0	0	0	0	0	0	0	0	0	0	0	0
10													
11	374.10	0	0	0	0	0	0	0	0	0	0	0	0
12	374.20	(522)	(522)	(522)	(522)	(522)	(522)	(522)	(522)	(522)	(522)	(522)	(522)
13	374.40	269,868	271,395	272,866	274,393	275,921	277,449	278,873	280,443	282,019	283,602	285,860	288,803
14	374.50	1,056,636	1,059,369	1,062,103	1,064,836	1,067,569	1,070,302	1,073,036	1,075,769	1,078,502	1,081,235	1,083,969	1,086,702
15	375.20	2,033	2,034	2,035	2,036	2,036	2,037	2,038	2,038	2,039	2,040	2,041	2,041
16	375.30	(78)	(78)	(78)	(78)	(78)	(78)	(78)	(78)	(78)	(78)	(78)	(78)
17	375.40	516,918	521,622	524,740	525,288	527,581	532,542	519,548	523,204	524,612	529,573	534,542	539,521
18	375.60	0	0	0	0	0	0	0	0	0	0	0	0
19	375.70	4,040,856	4,056,530	4,071,086	4,086,775	4,102,482	4,118,188	4,133,894	4,143,880	4,159,736	4,175,592	4,191,448	4,207,304
20	375.71	453,824	458,127	462,429	470,649	478,868	483,170	487,473	491,776	496,079	500,382	504,685	508,988
21	375.80	0	0	0	0	0	0	0	0	0	0	0	0
22	376.00	59,063,985	58,967,080	59,049,960	58,763,709	58,842,312	58,915,763	59,150,810	59,338,447	59,413,145	59,618,680	59,764,867	59,965,835
23	376.25	8,026,876	8,200,806	8,268,609	8,351,882	8,527,206	8,722,348	8,900,104	9,079,589	9,261,050	9,465,880	9,644,465	9,851,305
24	378.10	404,856	405,807	404,299	405,245	405,289	406,233	407,178	408,122	409,067	410,011	410,955	409,135
25	378.20	3,652,336	3,286,840	3,245,048	3,140,236	3,142,460	3,149,429	3,134,616	3,066,350	3,049,876	3,032,882	3,006,335	3,002,754
26	378.30	39,627	39,711	39,794	39,877	39,961	40,044	40,127	40,211	40,294	40,377	40,461	40,544
27	379.10	266,062	266,736	267,409	268,083	268,756	269,430	270,103	270,777	271,450	272,123	272,797	273,470
28	380.00	57,029,913	56,980,299	56,797,374	56,730,372	56,520,455	56,352,433	56,318,569	56,099,673	55,994,358	55,963,050	55,838,014	55,732,192
29	380.25	8,083,713	8,280,017	8,479,947	8,679,485	8,884,132	9,090,197	9,298,067	9,509,123	9,723,045	9,931,530	10,151,505	10,373,797

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2021 - 00183
ACCUMULATED DEPRECIATION & AMORTIZATION
BASE PERIOD 09/30/2020 TO 08/31/2021

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

WPB-3.1
SHEET 2 OF 4

LINE NO.	ACCT. NO.	Actual 09/30/2020	Actual 10/31/2020	Actual 11/30/2020	Actual 12/31/2020	Actual 01/31/2021	Actual 02/29/2021	Actual 03/31/2021	Actual 04/30/2021	Actual 05/31/2021	Actual 06/30/2021	Actual 07/31/2021	Actual 08/31/2021
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
1	381.00	4,717,493	4,721,500	4,713,932	4,722,905	4,743,445	4,778,002	4,731,454	4,712,361	4,712,762	4,698,587	4,696,573	4,706,530
2	381.10	3,000,299	3,057,104	3,113,997	3,171,033	3,228,124	3,285,222	3,342,366	3,399,992	3,458,128	3,516,330	3,574,533	3,632,736
3	382.00	5,309,835	5,323,322	5,336,252	5,351,303	5,366,568	5,381,485	5,397,121	5,412,194	5,426,244	5,440,259	5,454,096	5,466,664
4	383.00	2,032,883	2,044,804	2,056,618	2,068,750	2,080,943	2,093,349	2,105,687	2,118,043	2,130,298	2,142,492	2,154,778	2,166,929
5	384.00	1,665,405	1,666,847	1,668,289	1,669,732	1,671,174	1,672,616	1,674,058	1,675,500	1,676,942	1,678,385	1,679,827	1,681,269
6	385.00	1,029,772	1,039,716	1,026,905	1,031,156	1,042,203	1,055,747	1,048,991	1,026,739	1,041,941	1,056,494	1,031,865	990,484
7	387.20	(59,912)	(59,912)	(59,912)	(59,912)	(59,912)	(59,912)	(59,912)	(59,912)	(59,912)	(59,912)	(59,912)	(59,912)
8	387.41	471,142	473,059	474,976	476,893	478,810	480,728	482,645	484,562	486,479	488,396	490,313	492,231
9	387.42	644,721	646,793	648,864	650,936	653,008	655,079	657,151	659,222	661,294	663,365	665,437	667,508
10	387.44	57,035	57,367	57,225	57,556	57,887	58,217	58,548	58,879	59,210	59,540	58,761	59,089
11	387.45	543,085	553,086	521,760	532,464	543,167	553,871	564,031	574,735	585,438	589,696	592,705	575,286
12	387.46	114,284	114,298	114,312	114,327	114,341	114,355	114,369	114,383	114,398	114,412	114,426	114,440
13	387.50	19,753	20,309	20,866	21,422	21,979	22,535	23,092	23,649	24,205	24,762	25,318	25,875
13	DISTRIBUTION	162,452,700	162,454,068	162,641,184	162,610,831	163,026,164	163,520,260	164,153,437	164,529,150	165,022,100	165,719,165	166,210,065	166,800,918
14	391.10	(88,454)	(87,392)	(86,087)	(82,965)	(79,797)	(76,630)	(74,491.21)	(71,327.74)	(68,164.27)	(65,526.59)	(62,365)	(59,204)
15	391.11	(30,982)	(30,982)	(30,982)	(30,982)	(30,982)	(30,982)	(30,982)	(30,982)	(30,982)	(30,982)	(30,982)	(30,982)
16	391.12	812,487	833,975	855,464	634,010	651,484	668,957	686,430	700,866	718,289	735,712	753,135	770,558
17	392.20	52,355	53,015	53,675	54,335	54,995	55,655	56,315	56,975	57,635	58,295	58,956	59,616
18	392.21	44,754	44,754	44,754	44,754	44,754	44,754	44,754	44,754	44,754	44,754	44,754	44,754
19	393.00	0	0	0	0	0	0	0	0	0	0	0	0
20	394.10	2,809	2,842	2,874	2,907	2,939	2,972	3,004	3,036	3,069	3,101	3,134	3,166
21	394.11	0	0	0	0	0	0	0	0	0	0	0	0
22	394.13	37,937	37,937	37,937	37,937	37,937	37,937	37,937	37,937	37,937	37,937	37,937	37,937
23	394.20	185	185	185	185	185	185	185	185	185	185	185	185
24	394.30	1,394,060	1,405,350	1,418,584	1,431,896	1,445,414	1,459,060	1,472,706	1,382,433	1,368,185	1,374,210	1,387,831	1,401,725
25	395.00	3,372	3,389	3,406	3,424	3,441	3,459	3,476	3,493	3,511	3,528	3,545	3,563
26	396.00	148,032	148,359	148,685	149,011	149,337	149,664	149,990	150,316	150,642	150,969	151,295	151,621
27	398.00	40,960	41,534	42,107	41,168	41,733	42,298	42,863	43,428	43,993	44,557	45,122	45,687
28	GENERAL	2,417,515	2,452,966	2,490,603	2,285,680	2,321,440	2,357,328	2,392,187	2,321,115	2,329,054	2,356,741	2,392,548	2,428,627
29	TOTAL	168,712,252	168,820,402	169,144,011	168,815,825	169,291,537	169,173,611	169,922,801	170,273,765	170,842,781	171,612,953	172,253,884	173,026,199
30	378.21	(120,308)	(122,466)	(124,625)	(126,784)	(128,942)	(131,101)	(133,259)	(135,418)	(137,577)	(139,735)	(141,894)	(144,052)
31	OTHER	(120,308)	(122,466)	(124,625)	(126,784)	(128,942)	(131,101)	(133,259)	(135,418)	(137,577)	(139,735)	(141,894)	(144,052)
32	TOTAL	168,591,944	168,697,935	169,019,386	168,689,042	169,162,595	169,042,510	169,789,541	170,138,347	170,705,205	171,473,218	172,111,989.75	172,882,146.26

COLUMBIA GAS OF KENTUCKY, INC.
 CASE NO. 2021 - 00183
 ADJUSTMENTS TO ACCUMULATED DEPRECIATION & AMORTIZATION
 AS OF AUGUST 31, 2021

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

SCHEDULE B-3.1
 SHEET 1 OF 2
 WITNESS: GORE

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

ADJUSTMENTS ARE INCORPORATED INTO SCHEDULE B-3.
 PLEASE SEE THE TESTIMONY OF J. GORE.

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2021 - 00183
ACCOUNT 107 CONSTRUCTION WORK IN PROGRESS IN SERVICE
AS OF August 31, 2021

DATA: BASE PERIOD FORECASTED PERIOD
TYPE OF FILING: ORIGINAL UPDATED
WORKPAPER REFERENCE NO(S). WPB-4

SCHEDULE B-4
SHEET 1 OF 1
WITNESS: GORE

LINE NO.	GPA	DESCRIPTION	ACCUMULATED COSTS				TOTAL COST (H=F*G)
			TOTAL CWIP AMOUNT (D)	CONSTRUCTION AMOUNT (E)	CWIP AMOUNT IN SERVICE (F=D-E)	JURISDICTIONAL (G)	
(A)	(B)	(C)	\$	\$	\$	%	\$
1	303.00	MISC INTANGIBLE PLANT	115,480	115,480	0	100.00	0
2	303.30	MISC INTANGIBLE PLANT	1,052,331	1,052,331	0		0
3	303.99	MISC INTANGIBLE PLANT-CLOUD SOFTWARE	169,319	169,319	0		0
4		SUBTOTAL	1,337,130	1,337,130	0		0
5	374.20	LAND-OTHER DISTRIBUTION SYSTEMS	41,784	41,784	0		0
6	374.40	LAND RIGHTS - OTHER DIST	139,215	139,215	0		0
7	375.40	REGULATING STRUCTURES	(3,707)	(3,707)	0		0
8	375.70	OTHER STRUCTURES	35,639	35,639	0		0
9	375.80	STRUC & IMPROV-COMMUNICATIONS	129,137	129,137	0		0
10	376.00	MAINS	5,807,557	5,807,557	0		0
11	376.25	MAINS - SMRP	13,335,399	13,335,399	0		0
12	378.20	M&R EQUIP-GENERAL-REG	152,717	152,717	0		0
13	379.10	M & R STA EQUIP-CITY GATE CHECK STA	3,854	3,854	0		0
14	380.00	SERVICES	419,541	419,541	0		0
15	380.25	SERVICES - SMRP	98,303	98,303	0		0
16	381.00	METERS	442,926	442,926	0		0
17	381.10	METERS - AMI	148,393	148,393	0		0
18	382.00	METER INSTALLATIONS	3,194	3,194	0		0
19	383.00	HOUSE REGULATORS	66,405	66,405	0		0
20	385.00	IND M&R EQUIPMENT	287,805	287,805	0		0
21	387.45	OTHER EQ-TELEMETERING	1,469,182	1,469,182	0		0
22		SUBTOTAL	22,577,343	22,577,343	0		0
23	391.10	OFF FUR & EQ UNSPECIF	0	0	0		0
24	391.12	OFF FUR & EQ INFORM. SYS.	0	0	0		0
25	394.30	TOOLS & OTHER	6,360	6,360	0		0
26		SUBTOTAL	6,360	6,360	0		0
27	TOTAL		23,920,833	23,920,833	0		0

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2021 - 00183
ALLOWANCE FOR WORKING CAPITAL
AS OF AUGUST 31, 2021

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

SCHEDULE B-5
SHEET 1 OF 2
WITNESS: GORE

LINE NO.	WORKING CAPITAL COMPONENT	DESCRIPTION OF METHODOLOGY USED TO DETERMINE JURISDICTIONAL REQUIREMENT	WORKPAPER REFERENCE NO.	TOTAL	JURISDICTIONAL	JURISDICTIONAL
				COMPANY	PERCENT	AMOUNT
				\$		\$
1	CASH WORKING CAPITAL	LEAD/LAG STUDY	B-5.2	0	100.00%	0
2	FUEL STOCK	13 MONTH AVERAGE BALANCE	B-5.1	0		0
3	MATERIAL & SUPPLIES	13 MONTH AVERAGE BALANCE	B-5.1	305,663		305,663
4	GAS STORED UNDERGROUND	13 MONTH AVERAGE BALANCE	B-5.1	<u>37,852,326</u>		<u>37,852,326</u>
6	TOTAL WORKING CAPITAL REQUIREMENTS			<u><u>38,157,989</u></u>		<u><u>38,157,989</u></u>

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2021 - 00183
WORKING CAPITAL COMPONENTS
AS OF AUGUST 31, 2021

DATA: BASE PERIOD FORECASTED PERIOD
TYPE OF FILING: ORIGINAL UPDATED
WORKPAPER REFERENCE NO(S). WPB-5.1, WPB-5.3

SCHEDULE B-5.1
SHEET 1 OF 2
WITNESS: GORE

LINE NO.	DESCRIPTION	13 MONTH AVERAGE FOR PERIOD		
		TOTAL COMPANY \$	JURISDICTIONAL PERCENT	JURISDICTIONAL AMOUNT \$
1	FUEL STOCK	0	100.00%	0
2	MATERIAL & SUPPLIES	305,663	100.00%	305,663
3	GAS STORED UNDERGROUND	<u>37,852,326</u>	100.00%	<u>37,852,326</u>
4	TOTAL OTHER WORKING CAPITAL	<u>38,157,989</u>		<u>38,157,989</u>

COLUMBIA GAS OF KENTUCKY, INC.
 CASE NO. 2021 - 00183
 WORKING CAPITAL COMPONENTS

WPB-5.1
 SHEET 1 OF 1
 WITNESS: GORE

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

Line No.	Month		Account 154 Miscellaneous Deferred Debits Plant Materials & Supplies
			\$
1	August 31, 2020	Actual	298,077
2	September 30, 2020	Actual	296,632
3	October 31, 2020	Actual	298,863
4	November 30, 2020	Actual	298,796
5	December 31, 2020	Actual	298,708
6	January 31, 2021	Actual	301,040
7	February 28, 2021	Actual	301,216
8	March 31, 2021	Actual	310,572
9	April 30, 2021	Actual	312,382
10	May 31, 2021	Actual	312,330
11	June 30, 2021	Actual	312,330
12	July 31, 2021	Actual	316,072
13	August 31, 2021	Actual	316,603
14	13 Month Average		<u>305,663</u>
15	September 30, 2021	Budget	298,708
16	October 31, 2021	Budget	298,708
17	November 30, 2021	Budget	298,708
18	December 31, 2021	Budget	298,708
19	January 31, 2022	Budget	298,708
20	February 28, 2022	Budget	298,708
21	March 31, 2022	Budget	298,708
22	April 30, 2022	Budget	298,708
23	May 31, 2022	Budget	298,708
24	June 30, 2022	Budget	298,708
25	July 31, 2022	Budget	298,708
26	August 31, 2022	Budget	298,708
27	September 30, 2022	Budget	298,708
28	October 31, 2022	Budget	298,708
29	November 30, 2022	Budget	298,708
30	December 31, 2022	Budget	298,708
31	13 Month Average		<u>298,708</u>

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2021 - 00183
Calculation of Gas Storage Balances

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

WPB-5.3
SHEET 1 OF 1
WITNESS: GORE

Line No.	Month	Per Books (LIFO Method)					Ending Balance (Mcf)	Ending Balance \$	Annual WACOG Rate/Mcf (\$/Mcf)
		Account 164		Activity \$ (3)	Withdraw (Mcf) (4)	Activity \$ (5)			
		Firm Stor	Serv						
		\$ (1)	(Mcf) (2)						
1	Dec-19	44,397,033	94,753	0	1,578,212	0	8,289,707	44,397,033	
2	Jan-20	38,693,837	44,885	96,229	2,705,082	5,799,425	5,629,510	38,693,837	2.1439
3	YTD adj		44,885		2,705,082			568,484	(0.2137)
4	Feb-20	34,806,603	(1,513)	(2,920)	2,306,910	4,452,798	3,321,087	34,806,603	1.9302
5	YTD adj		43,372		5,011,992			576,360	(0.1160)
6	Mar-20	33,378,346	17,297	31,380	1,122,256	2,035,997	2,216,128	33,378,346	1.8142
7	YTD adj		60,669		6,134,248			281,814	(0.0464)
8	Apr-20	34,294,099	535,120	945,985	176,517	312,047	2,574,731	34,294,099	1.7678
9	YTD adj		595,789		6,310,765			(1,599,050)	0.2798
10	May-20	34,642,271	1,459,312	2,988,087	508,334	1,040,865	3,525,709	34,642,271	2.0476
11	YTD adj		2,055,101		6,819,099			1,077,616	(0.2262)
12	Jun-20	38,611,555	1,591,345	2,898,476	3,738	6,808	5,113,316	38,611,555	1.8214
13	YTD adj		3,646,446		6,822,837			414,519	(0.1305)
14	Jul-20	41,998,865	1,758,316	2,973,137	204	345	6,871,428	41,998,865	1.6909
15	YTD adj		5,404,762		6,823,041			(270,040)	0.1904
16	Aug-20	44,719,781	1,634,854	3,075,651	45,019	84,694	8,461,263	44,719,781	1.8813
17	YTD adj		7,039,616		6,868,060			27,432	0.1599
18	Sep-20	47,048,705	1,175,457	2,399,343	47,938	97,851	9,588,782	47,048,705	2.0412
19	YTD adj		8,215,073		6,915,998			(191,873)	(0.1477)
20	Oct-20	47,750,043	588,760	1,114,817	117,035	221,606	10,060,507	47,750,043	1.8935
21	YTD adj		8,803,833		7,033,033			149,633	0.0845
22	Nov-20	46,256,163	5,732	11,338	836,628	1,654,850	9,229,611	46,256,163	1.9780
23	YTD adj		8,809,565		7,869,661			(2,599,026)	(0.0613)
24	Dec-20	39,757,069	(1,747)	(3,348)	2,033,036	3,896,720	7,194,828	39,757,069	1.9167
25	LIFO adj for Net Gas Withdrawn	39,757,069	8,807,818		9,902,697		7,194,828	39,757,069	
26	Jan-21	33,464,953	(32)	(82)	2,440,854	6,292,033	4,753,942	33,464,953	2.5778
27	YTD adj		(32)		2,440,854			0	0.0000
28	Feb-21	29,209,747	132,913	342,623	1,783,625	4,597,829	3,103,230	29,209,747	2.5778
29	YTD adj		132,881		4,224,479			(444,757)	0.1087
30	Mar-21	25,647,495	23,091	62,034	1,183,521	3,179,529	1,942,800	25,647,495	2.6865
31	YTD adj		155,972		5,408,000			938,012	(0.1786)
32	Apr-21	28,033,057	749,113	1,878,700	171,917	431,151	2,519,996	28,033,057	2.5079
33	YTD adj		905,085		5,579,917			(718,054)	0.1536
34	May-21	31,663,564	1,653,607	4,401,075	19,731	52,514	4,153,872	31,663,564	2.6615
35	YTD adj		2,558,692		5,599,648			(126,447)	0.0416
36	Jun-21	35,982,872	1,661,813	4,492,016	17,114	46,261	5,798,571	35,982,872	2.7031
37	YTD adj		4,220,505		5,616,762			(154,089)	0.1104
38	Jul-21	39,340,786	1,296,332	3,647,152	48,037	135,149	7,046,866	39,340,786	2.8134
39	YTD adj		5,516,837		5,664,799			(23,464)	0.1586
40	Aug-21	43,205,999	1,344,512	3,995,919	36,084	107,242	8,355,294	43,205,999	2.9720
41	Sep-21	46,448,604	1,207,000	3,242,606	0	0	9,562,294	46,448,604	2.6865
42	Oct-21	48,716,010	844,000	2,267,406	0	0	10,406,294	48,716,010	2.6865
43	Nov-21	45,478,778	0	0	1,205,000	3,237,233	9,201,294	45,478,778	2.6865
44	Dec-21	40,019,810	0	0	2,032,000	5,458,968	7,169,294	40,019,810	2.6865
45	LIFO adj for Net Gas Withdrawn	39,510,025	8,912,349		8,937,883		7,169,294	39,510,025	
46	Jan-22	34,183,534	2,000	4,640	2,298,000	5,331,130	4,873,294	34,183,534	2.3199
47	Feb-22	29,843,001	0	0	1,871,000	4,340,533	3,002,294	29,843,001	2.3199
48	Mar-22	26,268,035	0	0	1,541,000	3,574,966	1,461,294	26,268,035	2.3199
49	Apr-22	28,587,935	1,000,000	2,319,900	0	0	2,461,294	28,587,935	2.3199
50	May-22	32,459,848	1,669,000	3,871,913	0	0	4,130,294	32,459,848	2.3199
51	Jun-22	36,331,762	1,669,000	3,871,913	0	0	5,799,294	36,331,762	2.3199
52	Jul-22	40,203,675	1,669,000	3,871,913	0	0	7,468,294	40,203,675	2.3199
53	Aug-22	43,669,605	1,494,000	3,465,931	0	0	8,962,294	43,669,605	2.3199
54	Sep-22	46,479,004	1,211,000	2,809,399	0	0	10,173,294	46,479,004	2.3199
55	Oct-22	47,499,760	440,000	1,020,756	0	0	10,613,294	47,499,760	2.3199
56	Nov-22	44,683,402	0	0	1,214,000	2,816,359	9,399,294	44,683,402	2.3199
57	Dec-22	39,946,166	0	0	2,042,000	4,737,236	7,357,294	39,946,166	2.3199
58	LIFO adj for Net Gas Withdrawn	39,946,166	9,154,000		8,966,000		7,357,294	39,946,166	
59	13 Month Avg August 31, 2021	37,852,326							
60	13 Month Avg December 31, 2022	37,666,596							

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2021-00183
DEFERRED CREDITS AND ACCUMULATED DEFERRED INCOME TAXES
AS OF AUGUST 31, 2021

DATA_X__BASE PERIOD__FORECASTED PERIOD
TYPE OF FILING: ORIGINAL_X__UPDATED
WORKPAPER REFERENCE NO(S)

SCHEDULE B-6
SHEET 1 OF 2
WITNESS: J. HARDING

Table with columns: LINE NO., DESCRIPTION, REF, AUG 31, 2020 TOTAL COMPANY, JURIS, JURISDICTIONAL AMOUNT, ADJUSTMENT, AUG 31, 2020 ADJ JURIS AMOUNT, SEP 30, 2020 ADJ JURIS AMOUNT, OCT 31, 2020 ADJ JURIS AMOUNT, NOV 30, 2020 ADJ JURIS AMOUNT, DEC 31, 2020 ADJ JURIS AMOUNT, JAN 31, 2021 ADJ JURIS AMOUNT. Rows include summary of accumulated deferred income taxes, rate base addit and excess adit, and various account details.

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2021-00183
DEFERRED CREDITS AND ACCUMULATED DEFERRED INCOME TAXES
AS OF AUGUST 31, 2021

DATA_X__BASE PERIOD__FORECASTED PERIOD
TYPE OF FILING__ORIGINAL__X__UPDATED
WORKPAPER REFERENCE NO(S)

SCHEDULE B-6
SHEET 2 OF 2
WITNESS: J. HARDING

Table with columns: LINE NO., DESCRIPTION, REF, FEB 28, 2021, MAR 31, 2021, APR 30, 2021, MAY 31, 2021, JUN 30, 2021, JUL 31, 2021, AUG 31, 2021, TOTAL, 13 MONTH AVERAGE BALANCE. Rows include summary of accumulated deferred income taxes, non-rate base adit, and total rate base adit and excess adit.

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2021-00183
DEFERRED CREDITS AND ACCUMULATED DEFERRED INCOME TAXES
AS OF DECEMBER 31, 2022

DATA - BASE PERIOD - X - FORECASTED PERIOD
TYPE OF FILING - N - ORIGINAL
WORKPAPER REFERENCE NO(S) -

SCHEDULE B-6
SHEET 1 OF 2
WITNESS: J. HARDING

Table with columns: LINE NO., DESCRIPTION, DEC 31, 2021 TOTAL COMPANY, JURIS. JURISDICTIONAL AMOUNT, ADJUSTMENT, DEC 31, 2021 ADJ JURIS. AMOUNT, JAN 31, 2022 ADJ JURIS. AMOUNT, FEB 28, 2022 ADJ JURIS. AMOUNT, MAR 31, 2022 ADJ JURIS. AMOUNT, APR 30, 2022 ADJ JURIS. AMOUNT, MAY 31, 2022 ADJ JURIS. AMOUNT. Rows include summary of accumulated deferred income taxes, rate base add and excess adit, and various account entries.

Columbia Gas of Kentucky, Inc.
CASE NO. 2021-00183
Forecasted Test Period Filing Requirements
807 KAR 5:001 Section 16-(8)(c)

Description of Filing Requirement:

A jurisdictional operating income summary for both the base period and the forecasted period with supporting schedules, which provide breakdowns by major account group and by individual account;

Response:

Please refer to the attached Schedule C.

Responsible Witness:

Jeffery T. Gore

SCHEDULE C

JURISDICTIONAL OPERATING INCOME SUMMARY FOR THE BASE AND FORECASTED PERIOD

COLUMBIA GAS OF KENTUCKY, INC.

CASE NO. 2021 - 00183

BASE PERIOD : FOR THE TWELVE MONTHS ENDED AUGUST 31, 2021

FORECASTED PERIOD: FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2022

<u>SCHEDULE</u>	<u>PROVIDED</u>	<u>DESCRIPTION</u>
C-1	SHEET 1 OF 1	OPERATING INCOME SUMMARY
C-2	SHEET 1 OF 1	ADJUSTED OPERATING INCOME STATEMENT
C-2.1 A	SHEET 1 & 2 OF 2	OPERATING REVENUES AND EXPENSES BY ACCOUNTS - JURISDICTIONAL
C-2.2 A	SHEET 1 & 2 OF 2	COMPARISON OF TOTAL COMPANY ACCOUNT BALANCES

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2021 - 00183
OPERATING INCOME SUMMARY
BASE PERIOD: TWELVE MONTHS ENDED AUGUST 31, 2021
FORECASTED TEST PERIOD: TWELVE MONTHS ENDED DECEMBER 31, 2022

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

SCHEDULE C-1
SHEET 1 OF 1
WITNESS: GORE

LINE NO.	DESCRIPTION	BASE PERIOD RETURN AT CURRENT RATES	FORECASTED ADJUSTMENTS AT CURRENT RATES	FORECASTED RETURN AT CURRENT RATES	PROPOSED INCREASE	FORECASTED RETURN AT PROPOSED RATES
		\$	\$	\$	\$	\$
1	OPERATING REVENUES	139,768,950	7,595,911	147,364,861	26,694,986	174,059,847
2	OPERATING EXPENSES					
3	GAS SUPPLY EXPENSES	47,605,347	2,238,504	49,843,851	0	49,843,851
4	OTHER OPERATING EXPENSES	50,922,690	4,553,212	55,475,902	167,645	55,643,547
5	DEPRECIATION EXPENSE	16,027,505	3,581,818	19,609,323	0	19,609,323
6	TAXES OTHER THAN INCOME	6,940,791	1,688,953	8,629,744	0	8,629,744
7	OPERATING INCOME BEFORE INCOME TAXES	18,272,617	(4,466,576)	13,806,041	26,527,341	40,333,382
8	FEDERAL INCOME TAXES	2,673,591	(2,471,749)	201,842	5,263,034	5,464,876
9	STATE INCOME TAXES	224,945	(89,484)	135,462	1,319,056	1,454,518
10	TOTAL INCOME TAXES	2,898,536	(2,561,232)	337,304	6,582,090	6,919,394
11	OPERATING INCOME	15,374,081	(1,905,344)	13,468,737	19,908,765	33,377,502
12	RATE BASE	398,563,644	47,659,646	446,223,290		446,223,290
13	RATE OF RETURN	3.86%		3.02%		7.48%

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2021 - 00183
ADJUSTED OPERATING INCOME STATEMENT
BASE PERIOD: TWELVE MONTHS ENDED AUGUST 31, 2021
FORECASTED TEST PERIOD: TWELVE MONTHS ENDED DECEMBER 31, 2022

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

SCHEDULE C-2
SHEET 1 OF 1
WITNESS: GORE

LINE NO.	MAJOR GROUP CLASSIFICATION	BASE REVENUE & EXPENSES	SCHEDULE D 2.1 - 2.3 ADJUSTMENTS	FORECASTED REVENUE & EXPENSES	SCHEDULE D 2.4 ADJUSTMENTS	ADJUSTED REVENUE & EXPENSES
		\$	\$	\$	\$	\$
1	OPERATING REVENUE	139,768,950	7,752,812	147,521,762	(156,901)	147,364,861
2	OPERATING EXPENSES					
3	GAS SUPPLY EXPENSES	47,605,347	2,270,947	49,876,294	(32,443)	49,843,851
4	LIQUEFIED PETROLEUM GAS PRODUCTION EXPENSE	0	0	0	0	0
5	DISTR. O&M EXPENSE	19,685,072	2,323,989	22,009,060	(122,067)	21,886,994
6	CUSTOMER ACCTING. & COLL. EXP.	3,893,419	(966,138)	2,927,282	1,591,061	4,518,343
7	CUSTOMER SERV. & INFORM. EXP.	377,011	1,461,260	1,838,271	93,326	1,931,596
8	SALES EXPENSE	36,051	8,260	44,311	(3,374)	40,937
9	ADMIN. & GENERAL EXPENSE	26,931,137	1,803,771	28,734,907	(1,636,874)	27,098,033
10	DEPRECIATION EXPENSE	16,027,505	3,581,818	19,609,323	0	19,609,323
11	TAXES					
12	PROPERTY	6,017,679	1,719,821	7,737,500	(171,257)	7,566,243
13	PAYROLL	920,112	186,957	1,107,068	(43,567)	1,063,501
14	OTHER	3,000	(3,000)	0	0	0
15	FEDERAL INCOME	2,673,591	(2,471,749)	201,842	5,263,034	5,464,876
16	STATE INCOME	224,945	(89,484)	135,462	1,319,056	1,454,518
17	TOTAL OPERATING EXPENSES	124,394,870	9,826,450	134,221,320	6,256,894	140,478,214
18	NET OPERATING INCOME	15,374,081	(2,073,638)	13,300,442	(6,413,795)	6,886,647

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2021 - 00183
OPERATING REVENUE AND EXPENSES BY ACCOUNTS - JURISDICTION
FOR THE TWELVE MONTHS ENDED AUGUST 31, 2021

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

SCHEDULE C-2.1A
SHEET 1 of 2
WITNESS: GORE

LINE NO.	ACCOUNT NO. (S)	ACCOUNT TITLE	UNADJUSTED		UNADJUSTED JURISDICTION	JURISDICTIONAL METHOD/ DESCRIPTION
			TOTAL UTILITY	ALLOCATION PERCENTAGE		
			(1) \$	(2) %	(3) \$	(4)
1		<u>OPERATING REVENUE</u>				
2		<u>SALES OF GAS</u>				
3	480	RESIDENTIAL	81,053,139	100%	81,053,139	100%
4	481.1	COMMERCIAL	33,324,506	100%	33,324,506	
5	481.2	INDUSTRIAL	1,587,567	100%	1,587,567	
6	481.9	OTHER	0	100%	0	
7		TOTAL SALES OF GAS	<u>115,965,212</u>		<u>115,965,212</u>	
8		<u>OTHER OPERATING INCOME</u>				
9	483	SALES FOR RESALE	72,165	100%	72,165	
10	487	FORFEITED DISCOUNTS	451,582	100%	451,582	
11	488	MISC. SERVICE REVENUES	105,964	100%	105,964	
12	489	TRANSPORTATION OF GAS OF OTHERS	21,553,667	100%	21,553,667	
13	493 - 495	OTHER GAS REVENUES (MISC./OFF SYSTEM SALES)	1,620,361	100%	1,620,361	
		TOTAL OTHER OPERATING INCOME	<u>23,803,738</u>		<u>23,803,738</u>	
14		TOTAL OPERATING REVENUE	<u>139,768,950</u>		<u>139,768,950</u>	
15		<u>OPERATING EXPENSES</u>				
16		<u>LIQUEFIED PETROLEUM GAS PRODUCTION EXPENSE</u>				
17	717	LIQUEFIED PETROLEUM GAS EXPENSE	0	100%	0	
18	723	FUEL FOR LIQUEFIED PETROLEUM GAS PROCESS	0	100%	0	
19	728	LIQUEFIED PETROLEUM GAS	0	100%	0	
20	741	STRUCTURES & IMPROVEMENTS	0	100%	0	
21	742	PRODUCTION EQUIPMENT	0	100%	0	
22		TOTAL LIQUEFIED PETROLEUM GAS PROD. EXPENSE	<u>0</u>		<u>0</u>	
23		<u>OPERATION AND MAINTENANCE EXPENSE ACCOUNTS</u>				
24		<u>OTHER GAS SUPPLY EXPENSES - OPERATION</u>				
25	801-803	NATURAL GAS FIELD & TRANSMISSION LINE PURCH	55,510,347	100%	55,510,347	100%
26	804	NATURAL GAS CITY GATE PURCHASES	2,265,920	100%	2,265,920	
27	805	OTHER GAS PURCHASES	(10,092,470)	100%	(10,092,470)	
28	806	e	(1,928,361)	100%	(1,928,361)	
29	807	PURCHASED GAS EXPENSE	437,615	100%	437,615	
30	808	GAS WITHDRAWN FROM STORAGE	1,504,865	100%	1,504,865	
31	812	GAS USED FOR OTHER UTILITY OPERATIONS	(92,569)	100%	(92,569)	
32	813	EXCHANGE FEES	0	100%	0	
33		TOTAL OTHER GAS SUPPLY EXPENSES - OPERATION	<u>47,605,347</u>		<u>47,605,347</u>	
34		<u>DISTRIBUTION EXPENSES - OPERATION</u>				
35	852	TRANSMISSION EXP - OPERATIONS	4,691	100%	4,691	
36	866	LOT MAINTENANCE	30,255	100%	30,255	
37	870	SUPERVISION AND ENGINEERING	1,161,836	100%	1,161,836	
38	871	DISTRIBUTION LOAD DISPATCHING	150,773	100%	150,773	
39	874	MAINS AND SERVICES EXPENSES	6,969,464	100%	6,969,464	
40	875	MEASURING AND REGULATION STA. EXPENSE - GEN.	290,912	100%	290,912	
41	876	MEASURING AND REGULATION STA. EXPENSE - IND.	77,278	100%	77,278	
42	878	METERS AND HOUSE REGULATOR EXPENSE	1,489,196	100%	1,489,196	
43	879	CUSTOMER INSTALLATIONS EXPENSE	3,011,035	100%	3,011,035	
44	880	OTHER EXPENSE	1,101,727	100%	1,101,727	
45	881	TELECOMMUNICATION EXPENSE - ENGINEERING	22,907	100%	22,907	
46		TOTAL DISTRIBUTION EXPENSES - OPERATION	<u>14,310,074</u>		<u>14,310,074</u>	
47		<u>DISTRIBUTION EXPENSES - MAINTENANCE</u>				
48	885	SUPERVISION AND ENGINEERING	81,654	100%	81,654	
49	886	STRUCTURES AND IMPROVEMENTS	171,674	100%	171,674	
50	887	MAINS	2,696,182	100%	2,696,182	
51	889	MEASURING AND REGULATION STA. EXPENSE - GEN.	832,204	100%	832,204	
52	890	MEASURING AND REGULATION STA. EXPENSE - IND.	93,960	100%	93,960	
53	892	SERVICES	928,804	100%	928,804	
54	893	METERS AND HOUSE REGULATORS	193,221	100%	193,221	
55	894	OTHER EQUIPMENT	377,298	100%	377,298	
56		TOTAL DISTRIBUTION EXPENSES - MAINTENANCE	<u>5,374,998</u>		<u>5,374,998</u>	

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2021 - 00183
OPERATING REVENUE AND EXPENSES BY ACCOUNTS - JURISDICTION
FOR THE TWELVE MONTHS ENDED AUGUST 31, 2021

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

SCHEDULE C-2.1A
SHEET 2 of 2
WITNESS: GORE

LINE NO.	ACCOUNT NO. (S)	ACCOUNT TITLE	UNADJUSTED		UNADJUSTED JURISDICTION	JURISDICTIONAL METHOD/ DESCRIPTION
			TOTAL UTILITY	ALLOCATION PERCENTAGE		
			(1)	(2)	(3)	(4)
		<u>CUSTOMER ACCOUNTS EXPENSES - OPERATION</u>				
1	901	SUPERVISION	182	100%	182	100%
2	902	METER READING EXPENSES	231,701	100%	231,701	
3	903	CUSTOMER RECORDS & COLLECTIONS - UTIL. SERV	2,477,425	100%	2,477,425	
4	904	UNCOLLECTIBLE ACCOUNTS	1,173,505	100%	1,173,505	
5	905	MISCELLANEOUS CUSTOMER ACCOUNT EXPENSES	10,607	100%	10,607	
6	921	OFFICE SUPPLIES AND EXPENSES	0	100%	0	
7		TOTAL CUSTOMER ACCOUNTS EXPENSE	<u>3,893,419</u>		<u>3,893,419</u>	
8		<u>CUSTOMER SERVICE & INFORMATION - OPERATION</u>				
9	907	SUPERVISION	0	100%	0	
10	908	CUSTOMER ASSISTANCE EXPENSES	83,038	100%	83,038	
11	909	INFORMATIONAL AND INSTR. ADVERT. EXPENSES	9,814	100%	9,814	
12	910	MISCELLANEOUS CUSTOMER ACCOUNT EXPENSE	284,160	100%	284,160	
13	921	OFFICE SUPPLIES AND EXPENSES	0	100%	0	
14		TOTAL CUST. ACCOUNTS EXPENSES - OPERATION	<u>377,011</u>		<u>377,011</u>	
15		<u>SALES EXPENSES</u>				
16	911	SUPERVISION	641	100%	641	
17	912	DEMONSTRATING AND SELLING EXPENSES	5,899	100%	5,899	
18	913	ADVERTISING EXPENSE	29,511	100%	29,511	
19	916	MISCELLANEOUS SALES EXPENSE	0	100%	0	
20		TOTAL SALES EXPENSES	<u>36,051</u>		<u>36,051</u>	
21		<u>ADMINISTRATIVE AND GENERAL EXPENSES - OPERATION</u>				
22	920	ADMINISTRATIVE AND GENERAL SALARIES	9,964,909	100%	9,964,909	
23	921	OFFICE SUPPLIES AND EXPENSES	1,024,441	100%	1,024,441	
24	923	OUTSIDE SERVICES EMPLOYED	7,434,849	100%	7,434,849	
25	924	PROPERTY INSURANCE PREMIUMS	48,924	100%	48,924	
26	925	INJURIES AND DAMAGES	2,154,339	100%	2,154,339	
27	926	EMPLOYEE PENSIONS AND BENEFITS	3,918,540	100%	3,918,540	
28	928	REGULATORY COMMISSION EXPENSE	271,718	100%	271,718	
29	930.1	GENERAL ADVERTISING EXPENSES	20,887	100%	20,887	
30	930.2	MISCELLANEOUS GENERAL EXPENSES	38,018	100%	38,018	
31	931	RENTS	885,918	100%	885,918	
32		TOTAL ADMIN. AND GENERAL EXP. - OPERATION	<u>25,762,542</u>		<u>25,762,542</u>	
33		<u>ADMINISTRATIVE AND GENERAL EXPENSES - MAINTENANCE</u>				
34	932	MAINTENANCE OF GENERAL PLANT	1,168,594	100%	1,168,594	
35	935	MAINTENANCE OF GENERAL PLANT	0	100%	0	100%
36		TOTAL ADMIN. AND GEN. EXP. - MAINTENANCE	<u>1,168,594</u>		<u>1,168,594</u>	
37		TOTAL OPERATION AND MAINT. EXP. ACCOUNTS	<u>98,528,037</u>	100%	<u>98,528,037</u>	
38	403-404	DEPRECIATION AND AMORTIZATION	16,027,505	100%	16,027,505	
39	408	TAXES OTHER THAN INCOME TAXES	6,940,791	100%	6,940,791	
40	409 - 411	FEDERAL INCOME TAXES	2,673,591	100%	2,673,591	
41	409 - 411	STATE INCOME TAXES	224,945	100%	224,945	
42		TOTAL OPERATING EXPENSES	<u>124,394,870</u>	100%	<u>124,394,870</u>	
43		NET OPERATING INCOME	<u>15,374,081</u>	100%	<u>15,374,081</u>	

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2021 - 00183
COMPARISON OF TOTAL COMPANY ACCOUNT ACTIVITY
FOR THE TWELVE MONTHS ENDED AUGUST 31, 2021

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

SCHEDULE C-2.2A
SHEET 1 of 2
WITNESS: GORE

Line No.	Acct No.	Account Description	Actual SEP	Actual OCT	Actual NOV	Actual DEC	Actual JAN	Actual FEB	Actual MAR	Actual APR	Actual MAY	Actual JUN	Actual JUL	Actual AUG 21	TOTAL
			\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
1	403 - 405	DEPRECIATION AND AMORTIZATION EXPENSE	1,284,370	1,292,353	1,308,118	1,321,849	1,328,739	1,341,516	1,340,616.66	1,360,383.88	1,218,117.41	1,383,462.91	1,413,257	1,434,724	16,027,505
2	406	AMORTIZATION-GAS PLANT ACQUISITION ADJUSTMENTS	0	0	0	0	0	0	0	0	0	0	0	0	0
3	408	TAXES OTHER THAN INCOME TAXES - PROPERTY	493,272	493,272	493,272	451,000	565,595	411,916	603,505	310,893	548,738	548,738	548,738	548,738	6,017,679
4	408	TAXES OTHER THAN INCOME TAXES - PAYROLL	65,667	70,377	64,626	117,094	77,980	112,525	55,733	72,503	56,163	80,018	73,713	73,714	920,112
5	408	TAXES OTHER THAN INCOME TAXES - OTHER	0	(0)	(0)	0	0	3,000	(0)	10,633	(10,633)	0	0	0	3,000
6	480	RESIDENTIAL REVENUE	(2,954,400)	(3,319,591)	(4,612,138)	(9,543,719)	(13,474,130)	(13,569,159)	(11,046,064)	(6,680,150)	(5,166,500)	(3,862,007)	(3,456,656)	(3,368,625)	(81,053,139)
7	481.1	COMMERCIAL REVENUE	(1,196,652)	(1,356,584)	(1,793,675)	(3,892,136)	(5,370,290)	(5,622,761)	(4,502,714)	(2,634,341)	(2,146,842)	(1,710,576)	(1,566,994)	(1,530,942)	(33,324,506)
8	481.2	INDUSTRIAL REVENUE	(38,908)	(52,228)	(104,890)	(187,651)	(281,595)	(261,240)	(225,761)	(141,926)	(104,605)	(62,207)	(57,870)	(68,687)	(1,587,567)
9	483	PUBLIC UTILITIES	(2,770)	(2,714)	(3,075)	(4,952)	(10,953)	(10,855)	(11,754)	(7,337)	(6,290)	(4,434)	(3,602)	(3,429)	(72,165)
10	487	FORFEITED DISCOUNTS	(15)	19,85	(53)	(22,964)	(49,603)	(81,573)	(99,383)	(58,204)	(37,687)	(41,950)	(34,458)	(25,712)	(451,582)
11	488	MISCELLANEOUS SERVICE REVENUE	(16,038)	5,020.56	(3,147)	(29,185)	2,339	(4,054)	(8,980)	(11,868)	(15,659)	(4,274)	(6,923)	(13,196)	(105,964)
12	489	TRANSPORTATION REVENUE	(1,271,023)	(1,644,914)	(1,849,832)	(2,433,994)	(2,807,669)	(2,552,836)	(2,117,111)	(1,638,992)	(1,490,170)	(1,237,994)	(1,309,108)	(1,200,023)	(21,553,667)
13	493	RENTAL FROM GAS PROPERTY	(2,791)	(2,791)	(2,791)	(2,791)	(2,791)	(2,913)	(2,852)	(2,852)	(2,852)	(2,852)	(2,852)	(2,852)	(33,980)
14	495	OTHER GAS REVENUE	(264,475)	(1,499,947)	(3,866,071)	(3,118,026)	(505,998)	1,027,261	3,237,619	1,405,341	1,341,372	2,148,370	(905,812)	(586,016)	(1,586,381)
15	717	LIQUEFIED PETROLEUM GAS EXPENSES	0	0	0	0	0	0	0	0	0	0	0	0	0
16	723	FUEL FOR LIQUEFIED PETROLEUM GAS PROCESS	0	0	0	0	0	0	0	0	0	0	0	0	0
17	728	LIQUEFIED PETROLEUM GAS	0	0	0	0	0	0	0	0	0	0	0	0	0
18	741	STRUCTURES & IMPROVEMENTS	0	0	0	0	0	0	0	0	0	0	0	0	0
19	742	PRODUCTION EQUIPMENT	0	0	0	0	0	0	0	0	0	0	0	0	0
20	801 - 803	NATURAL GAS FIELD & TRANSMISSION LINE PURCHASES	2,396,982	1,815,671	1,551,098	2,268,895	2,148,977	5,841,447	3,548,178	4,590,637	7,112,976	7,606,506	8,133,820	8,495,158	55,510,347
21	804	NATURAL GAS CITY GATE PURCHASES	183,421	160,432	273,406	461,584	495,394	439,064	102,821	54,063	52,391	14,789	6,522	22,035	2,265,920
22	805	OTHER GAS PURCHASES	(528,030)	588,899	140,503	(175,903)	1,487,341	260,533	(1,388,066)	(57,815)	(1,637,591)	(2,714,545)	(2,401,685)	(3,666,111)	(10,092,470)
23	806	EXCHANGE GAS	963,566	(318,732)	453,057	(1,195,131)	(1,040,779)	(1,378,828)	(700,345)	728,972	199,569	434,031	(444,720)	370,980	(1,928,361)
24	807	PURCHASED GAS EXPENSE - BROKERAGE FEE	0	0	0	0	0	0	0	0	0	0	0	0	0
25	807	PURCHASED GAS EXPENSE	32,201	26,773	35,188	37,003	39,866	45,609	42,937	36,227	42,796	34,007	29,359	35,650	437,615
26	808	GAS WITHDRAWN FROM STORAGE	(2,328,924)	(701,338)	1,493,880	6,499,177	6,292,116	4,255,205	3,562,252	(2,394,562)	(3,630,507)	(4,319,308)	(3,357,914)	(3,865,213)	1,504,865
27	812	TOTAL GAS USED IN OPERATIONS	(2,271)	(3,429)	(5,709)	(10,230)	(14,169)	(19,684)	(14,494)	(7,916)	(5,873)	(3,442)	(2,674)	(2,679)	(92,569)
28	813	EXCHANGE FEES	0	0	0	0	0	0	0	0	0	0	0	0	0
29	852	TRANSMISSION EXP - OPERATIONS	32	111	128	11	8	139	190	3,805	191	65	12	1	4,691
30	866	LOT MAINTENANCE	0	0	0	0	0	0	0	0	0	30,255	0	0	30,255
31	870	SUPERVISION AND ENGINEERING	108,041	109,640	106,621	138,387	73,814	87,952	100,307	87,287	120,589	82,388	72,953	73,857	1,161,836
32	871	DISTRIBUTION LOAD DISPATCHING	8,454	6,919	14,757	18,425	14,521	16,189	27,793	7,926	11,305	10,511	10,114	3,858	150,773
33	874	MAINS AND SERVICES EXPENSES	554,992	522,482	503,156	919,908	590,156	460,999	585,731	582,664	564,537	526,675	613,779	544,385	6,969,464
34	875	MEASURING AND REGULATION STA. EXPENSE - GEN.	68,791	22,947	22,748	35,796	24,325	15,141	17,343	15,627	24,075	12,367	13,516	18,236	290,912
35	876	MEASURING AND REGULATION STA. EXPENSE - IND.	5,399	3,841	12,364	5,363	2,984	7,366	6,273	7,629	5,806	6,724	5,816	7,713	77,278
36	878	METERS AND HOUSE REGULATOR EXPENSE	123,351	127,481	120,963	137,479	115,410	116,313	132,521	126,515	110,598	134,734	119,127	124,702	1,489,196
37	879	CUSTOMER INSTALLATIONS EXPENSE	244,807	248,044	184,653	438,185	221,634	269,966	204,049	240,170	183,546	272,154	239,370	264,457	3,011,035
38	880	OTHER EXPENSE	116,017	66,653	108,724	88,813	138,236	135,218	78,700	76,551	72,112	68,941	67,914	83,849	1,101,727
39	881	DISTRIBUTION RENTS	1,999	4,922	3,771	2,347	511	571	306	950	300	4,236	1,484	1,509	22,907
40	885	SUPERVISION AND ENGINEERING	5,941	7,370	4,898	8,073	7,398	6,656	8,121	7,479	6,810	6,512	5,665	6,732	81,654
41	886	STRUCTURES AND IMPROVEMENTS	3,171	8,557	30,411	49,020	2,940	10,438	5,205	2,139	13,519	1,151	28,207	16,916	171,674
42	887	MAINS	195,229	213,548	339,796	260,587	197,879	123,381	295,935	167,103	135,400	191,529	176,162	399,634	2,696,182
43	889	MEASURING AND REGULATION STA. EXPENSE - GEN.	42,968	66,712	176,837	113,751	38,859	17,799	59,131	58,415	48,985	68,097	66,209	74,441	832,204
44	890	MEASURING AND REGULATION STA. EXPENSE - IND.	4,402	2,987	17,330	15,614	5,379	10,462	7,650	5,951	4,610	7,083	7,186	5,305	93,960

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2021 - 00183
COMPARISON OF TOTAL COMPANY ACCOUNT ACTIVITY
FOR THE TWELVE MONTHS ENDED AUGUST 31, 2021

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

SCHEDULE C-2.2A
SHEET 2 of 2
WITNESS: GORE

Line No.	Acct No.	Account Description	Actual SEP	Actual OCT	Actual NOV	Actual DEC	Actual JAN	Actual FEB	Actual MAR	Actual APR	Actual MAY	Actual JUN	Actual JUL	Actual AUG 21	TOTAL
			\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
1	892	SERVICES	22,872	76,469	79,612	90,436	97,388	64,422	90,707	73,576	73,687	86,892	82,686	90,055	928,804
2	893	METERS AND HOUSE REGULATORS	6,683	8,654	11,344	12,188	2,909	7,756	10,846	19,938	19,917	33,175	37,030	22,783	193,221
3	894	OTHER EQUIPMENT	24,804	25,130	19,510	45,503	41,326	52,861	30,062	23,615	34,599	28,135	19,510	32,244	377,298
4	901	SUPERVISION	0	0	0	0	11	0	35	89	0	47	0	0	182
5	902	METER READING EXPENSES	21,470	20,836	20,197	20,064	19,717	14,696	14,170	1,833	30,077	21,026	18,972	28,642	231,701
6	903	CUSTOMER RECORDS & COLLECTIONS EXPENSES	205,160	163,787	165,054	220,101	208,745	205,525	258,769	233,826	191,451	204,583	199,930	220,493	2,477,425
7	904	UNCOLLECTIBLE ACCOUNTS	596,916	213,415	215,322	462,057	353,848	(428,331)	(582,964)	(41,469)	73,310	376,262	(88,038)	23,177	1,173,505
8	905	MISCELLANEOUS CUSTOMER ACCOUNT EXPENSES	696	689	978	801	1,088	1,381	586	1,013	778	784	770	1,044	10,607
9	907	SUPERVISION	0	0	0	0	0	0	0	0	0	0	0	0	0
10	908	CUSTOMER ASSISTANCE EXPENSES	6,567	0	14	19,769	16,475	9,885	13,180	13,180	3,278	748	(59)	0	83,038
11	909	INFORMATIONAL AND INSTR. ADVERT. EXPENSES	6,238	2,140	544	893	0	0	0	0	0	0	0	0	9,814
12	910	MISCELLANEOUS CUSTOMER ACCOUNT EXPENSE	20,888	21,708	20,500	42,335	15,603	27,518	19,326	24,081	26,542	20,737	23,112	21,810	284,160
13	911	SUPERVISION	500	141	0	0	0	0	0	0	0	0	0	0	641
14	912	DEMONSTRATING AND SELLING EXPENSES	503	753	2	997	1,401	(97)	226	1,105	0	652	358	5,899	
15	913	ADVERTISING EXPENSE	967	14,564	270	7,444	0	0	(376)	1,055	1,209	247	1,904	2,227	29,511
16	916	SALES EXPENSE	0	0	0	0	0	0	0	0	0	0	0	0	0
17	920	ADMINISTRATIVE AND GENERAL SALARIES	1,292,739	609,751	734,608	1,455,875	673,630	780,943	686,196	1,119,942	393,661	785,560	703,798	728,205	9,964,909
18	921	OFFICE SUPPLIES CUSTOMER ACCOUNTS	0	0	0	0	0	0	0	0	0	0	0	0	0
19	921	OFFICE SUPPLIES CUSTOMER SERVICE	0	0	0	0	0	0	0	0	0	0	0	0	0
20	921	OFFICE SUPPLIES ADMINISTRATIVE & GENERAL	74,111	116,963	92,078	93,873	95,236	78,886	62,892	111,602	75,206	84,983	72,303	66,309	1,024,441
21	922	ADMIN. EXPENSE TRANSFERRED	0	0	0	0	0	0	0	0	0	0	0	0	0
22	923	OUTSIDE SERVICES EMPLOYED	576,605	650,609	533,543	769,287	538,754	509,425	641,473	653,217	545,234	661,596	591,004	764,102	7,434,849
23	924	PROPERTY INSURANCE PREMIUMS	3,527	3,553	3,533	4,235	3,533	3,535	3,535	3,535	3,535	5,318	69,320	(58,234)	48,924
24	925	INJURIES AND DAMAGES	168,805	184,124	181,332	178,184	193,643	174,427	178,427	188,605	158,114	198,556	175,438	174,685	2,154,339
25	926	EMPLOYEE PENSIONS AND BENEFITS	820,206	255,961	270,597	324,969	199,315	317,540	534,844	225,359	213,517	251,981	310,106	194,143	3,918,540
26	928	REGULATORY COMMISSION EXPENSE	22,635	22,635	22,635	22,635	22,697	22,637	22,635	22,636	22,644	22,650	22,635	22,645	271,718
27	930.1	GENERAL ADVERTISING EXPENSES	(3,116)	6,281	6,244	3,096	7	1,583	2,152	91	2,139	2,244	38	127	20,887
28	930.2	MISCELLANEOUS GENERAL EXPENSES	(7,963)	(3,756)	(2,997)	27,368	(2,107)	(2,859)	19,681	1,318	161	(7,301)	17,545	(1,073)	38,018
29	931	RENTS	68,277	71,074	74,563	74,428	73,675	69,580	79,841	76,227	77,600	74,163	73,742	72,749	885,918
30	932	MAINTENANCE CUSTOMER ASSISTANCE	0	0	0	0	0	0	0	0	0	0	0	0	0
31	932	MAINTENANCE OF GENERAL PLANT	60,916	70,934	58,322	80,137	96,821	94,837	94,161	116,759	199,091	108,104	100,530	87,982	1,168,594
32	935	EQUIPMENT STRUCTURES AND IMPROVEMENTS	0	0	0	0	0	0	0	0	0	0	0	0	0
33		Operating (Income) Loss	2,287,784	(500,822)	(2,273,268)	(3,271,644)	(7,031,861)	(6,481,088)	(3,914,206)	(804,967)	(234,953)	2,670,246	514,582	767,581	(18,272,617)

Columbia Gas of Kentucky, Inc.
CASE NO. 2021-00183
Forecasted Test Period Filing Requirements
807 KAR 5:001 Section 16-(8)(d)

Description of Filing Requirement:

A summary of jurisdictional adjustments to operating income by major account with supporting schedules for individual adjustments and jurisdictional factors;

Response:

Please refer to the attached Schedule D.

Responsible Witness:

Jeffery T. Gore, Judith L. Siegler, Chun-Yi Lai, Susanne M. Taylor

SCHEDULE D

JURISDICTIONAL ADJUSTMENT OF OPERATING INCOME

COLUMBIA GAS OF KENTUCKY, INC.

CASE NO. 2021 - 00183

BASE PERIOD : FOR THE TWELVE MONTHS ENDED AUGUST 31, 2021

FORECASTED PERIOD: FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2022

<u>SCHEDULE</u>	<u>PROVIDED</u>	<u>DESCRIPTION</u>
D-1	SHEETS 1 - 6 OF 6	SUMMARY OF ADJUSTMENTS TO OPERATING INCOME
D-2.1	SHEETS 1 & 2 OF 2	DETAILED ADJUSTMENTS
D-2.2	SHEETS 1 - 3 OF 3	DETAILED ADJUSTMENTS
D-2.3	SHEET 1 OF 1	DETAILED ADJUSTMENTS
D-2.4	N/A	DETAILED ADJUSTMENTS
WPD-2.4a	N/A	UNCOLLECTIBLE EXPENSE
WPD-2.4b	N/A	RATE CASE EXPENSE
WPD-2.4c	N/A	PSC FEES
WPD-2.4d	N/A	ASC 712
WPD-2.4e	N/A	TRACKER EXPENSE
WPD-2.4f	N/A	PROPERTY TAX
WPD-2.4g	N/A	INCENTIVE PLAN
WPD-2.4h	N/A	UNCOLLECTIBLE GAS COST REVENUE

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2021 - 00183
SUMMARY OF UTILITY JURISDICTIONAL ADJUSTMENTS TO
OPERATING INCOME BY MAJOR ACCOUNTS

FOR THE TWELVE MONTHS ENDED AUGUST 31, 2021 AND THE TWELVE MONTHS ENDED DECEMBER 31, 2022

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

SCHEDULE D-1
SHEET 1 OF 6
WITNESS: GORE

LINE ACCOUNT NO. NO. & TITLE	BASE PERIOD	D-2.1 ADJ 1	D-2.1 ADJ 2	D-2.1 ADJ 3							D-2.4 ADJ 1	TOTAL ADJUST.
1 SALE OF GAS												
2 480 RESIDENTIAL	81,053,139	5,404,005									(100,867)	5,303,138
3 481.1 COMMERCIAL	33,324,506	2,203,256									(52,320)	2,150,936
4 481.2 INDUSTRIAL	1,587,567	116,534									(3,558)	112,976
5 483 PUBLIC UTILITIES	72,165	7,934									(156)	7,778
6 TOTAL SALE OF GAS	<u>116,037,377</u>	<u>7,731,729</u>	0	0	0	0	0	0	0	0	(156,901)	7,574,828
7 OTHER OPERATING INCOME												
8 487 FORFEITED DISCOUNTS	451,582		(61,504)									(61,504)
9 488 MISC. SERVICE REVENUES	105,964		11,537									11,537
10 489 REVENUE FROM TRANSPORTING GAS TO OTHERS	21,553,667		971,436									971,436
11 493 RENTAL FROM GAS PROPERTY	33,980		7,612									7,612
12 495 OTHER GAS REVENUE	1,586,381		(907,998)									(907,998)
13 TOTAL OTHER OPERATING INCOME	<u>23,731,573</u>	0	<u>21,083</u>	0	0	0	0	0	0	0	0	21,083
14 TOTAL OPERATING REVENUE	<u>139,768,950</u>	<u>7,731,729</u>	<u>21,083</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>(156,901)</u>	<u>7,595,911</u>
15 OTHER GAS SUPPLY EXPENSES - OPERATION												
16 801-803 NATURAL GAS FIELD & TRANS.LINE PURCHASES	55,510,347			(17,873,834)								(17,873,834)
17 804 NATURAL GAS CITY GATE PURCHASES	2,265,920			705,384								705,384
18 805 OTHER GAS PURCHASES	(10,092,470)			14,549,425								14,549,425
19 806 EXCHANGE GAS	(1,928,361)			442,709								442,709
20 807 BROKERAGE FEE	0			0								0
21 808 GAS WITHDRAWN FROM STORAGE	1,504,865			4,437,743								4,437,743
22 TOTAL OTHER GAS SUPPLY EXPENSES - OPERATION	<u>47,260,301</u>	0	0	<u>2,261,427</u>	0	0	0	0	0	0	0	2,261,427
23 TOTAL PLANT REVENUE	<u>92,508,650</u>	<u>7,731,729</u>	<u>21,083</u>	<u>(2,261,427)</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>(156,901)</u>	<u>5,334,484</u>

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2021 - 00183
SUMMARY OF UTILITY JURISDICTIONAL ADJUSTMENTS TO
OPERATING INCOME BY MAJOR ACCOUNTS

FOR THE TWELVE MONTHS ENDED AUGUST 31, 2021 AND THE TWELVE MONTHS ENDED DECEMBER 31, 2022

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

SCHEDULE D-1
SHEET 2 OF 6
WITNESS: GORE

LINE ACCOUNT NO. NO. & TITLE	BASE PERIOD	D-2.2 ADJ 1	D-2.2 ADJ 2	D-2.2 ADJ 3	D-2.2 ADJ 4	D-2.2 ADJ 5	D-2.2 ADJ 6	D-2.2 ADJ 7	D-2.2 ADJ 8	D-2.2 ADJ 9	D-2.2 ADJ 10	SUB-TOTAL ADJUST.
1 717 LIQUEFIED PETROLEUM GAS EXPENSES	0	0	0	0	0	0	0	0	0	0	0	0
2 807 PURCHASED GAS EXPENSE	437,615	0	0	0	0	0	0	0	0	(11,595)	0	(11,595)
3 812 GAS USED FOR OTHER UTILITY OPERATIONS	(92,569)	0	0	0	0	0	0	0	0	0	0	0
4 852 TRANSMISSION EXP - OPERATIONS	4,691	0	0	(3,356)	0	0	0	0	0	0	0	(3,356)
5 866 LOT MAINTENANCE	30,255	0	0	0	(30,255)	0	0	0	0	0	0	(30,255)
6 870 SUPERVISION AND ENGINEERING	1,161,836	61,245	0	33,246	22,981	0	0	4,786	0	306,095	0	428,353
7 871 DISTRIBUTION LOAD DISPATCHING	150,773	(34,256)	0	1,438	6,800	0	0	6	0	0	0	(26,012)
8 874 MAINS AND SERVICES EXPENSES	6,969,464	134,812	(28)	34,705	990,278	0	(2)	59,448	0	12,110	0	1,231,323
9 875 MEASURING AND REGULATION STA. EXPENSE - GEN.	290,912	54,405	0	(4,102)	323	0	0	1,124	0	2,278	0	54,027
10 876 MEASURING AND REGULATION STA. EXPENSE - IND.	77,278	18,199	0	29	5,116	0	0	551	0	1,865	0	25,759
11 878 METERS AND HOUSE REGULATOR EXPENSE	1,489,196	75,319	(4)	(462)	(43,321)	0	(1)	1,634	0	8,417	0	41,582
12 879 CUSTOMER INSTALLATIONS EXPENSE	3,011,035	298,651	(22)	(9,840)	39,744	0	(1)	4,910	0	7,740	0	341,182
13 880 OTHER EXPENSE	1,101,727	52,938	(2,586)	40,938	41,946	0	(833)	9,280	0	562	0	142,245
14 881 TELECOMMUNICATION EXPENSE - ENGINEERING	22,907	0	0	0	0	0	0	0	0	0	0	0
15 885 SUPERVISION AND ENGINEERING	81,654	5,380	0	539	33	0	0	1,193	0	0	0	7,146
16 886 STRUCTURES AND IMPROVEMENTS	171,674	4,683	0	9,201	1,469	0	0	0	0	0	0	15,353
17 887 MAINS	2,696,182	89,979	0	48,328	103,677	0	0	248	0	274	0	242,506
18 889 MEASURING AND REGULATION STA. EXPENSE - GEN.	832,204	(38,589)	0	108,158	1,123	0	0	1,475	0	2,278	0	74,445
19 890 MEASURING AND REGULATION STA. EXPENSE - IND.	93,960	3,768	0	5,504	(2,050)	0	0	552	0	6,348	0	14,121
20 892 SERVICES	928,804	(36,854)	0	2,602	(43,731)	0	0	405	0	10,074	0	(67,504)
21 893 METERS AND HOUSE REGULATORS	193,221	(35,068)	0	5,026	302	0	0	0	0	(3,896)	0	(33,637)
22 894 OTHER EQUIPMENT	377,298	(4,136)	0	11,864	(10,189)	0	0	0	0	19,643	0	17,182
23 901 SUPERVISION	182	0	0	0	0	0	0	0	0	(182)	0	(182)
24 902 METER READING EXPENSES	231,701	15,184	0	0	26,185	0	0	0	0	0	0	41,369
25 903 CUSTOMER RECORDS & COLLECTIONS - UTILITY SER	2,477,425	(114,184)	0	(516,363)	33,052	0	0	132	0	354,273	0	(243,090)
26 904 UNCOLLECTIBLE ACCOUNTS	1,173,505	0	0	0	0	0	0	0	0	0	151,085	151,085
27 905 MISCELLANEOUS CUSTOMER ACCOUNT EXPENSES	10,607	0	0	0	229	0	0	0	0	0	0	229
28 907 SUPERVISION	0	0	0	0	0	0	0	0	0	0	0	0
29 908 CUSTOMER ASSISTANCE EXPENSES	83,038	0	0	0	0	0	0	0	0	10,072	0	10,072
30 909 INFORMATIONAL AND INSTR. ADVERT. EXPENSES	9,814	0	0	0	11,907	0	0	0	0	2,746	0	14,653
31 910 MISCELLANEOUS CUSTOMER ACCOUNT EXPENSE	284,160	0	0	0	0	0	0	0	0	34,924	0	34,924
32 911 SUPERVISION	641	0	0	0	0	0	0	0	0	7,224	0	7,224
33 912 DEMONSTRATING AND SELLING EXPENSES	5,899	0	0	0	0	0	0	0	0	717	0	717
34 913 ADVERTISING EXPENSE	29,511	0	0	0	0	0	0	0	0	318	0	318
35 920 ADMINISTRATIVE AND GENERAL SALARIES	9,964,909	682,520	0	(149)	0	0	0	58,542	0	(417,083)	0	323,831
36 921 OFFICE SUPPLIES CUSTOMER ACCOUNTS	1,024,441	27,370	0	56,129	4,128	0	0	68,492	(395)	253,021	0	408,744
37 923 OUTSIDE SERVICES EMPLOYED	7,434,849	525	0	7,006	44,564	128	0	163	0	144,489	0	196,875
38 924 PROPERTY INSURANCE PREMIUMS	48,924	0	0	0	0	947	0	0	0	(213)	0	734
39 925 INJURIES AND DAMAGES	2,154,339	0	0	0	0	339,908	60,595	0	0	20,340	0	420,844
40 926 EMPLOYEE PENSIONS AND BENEFITS	3,918,540	(500)	1,159,860	0	11,254	18,886	0	0	0	151,798	0	1,341,297

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2021 - 00183
SUMMARY OF UTILITY JURISDICTIONAL ADJUSTMENTS TO
OPERATING INCOME BY MAJOR ACCOUNTS

FOR THE TWELVE MONTHS ENDED AUGUST 31, 2021 AND THE TWELVE MONTHS ENDED DECEMBER 31, 2022

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

SCHEDULE D-1
SHEET 3 OF 6
WITNESS: GORE

LINE ACCOUNT NO. NO. & TITLE	BASE PERIOD	D-2.2 ADJ 1	D-2.2 ADJ 2	D-2.2 ADJ 3	D-2.2 ADJ 4	D-2.2 ADJ 5	D-2.2 ADJ 6	D-2.2 ADJ 7	D-2.2 ADJ 8	D-2.2 ADJ 9	D-2.2 ADJ 10	SUB-TOTAL ADJUST.
1 928 REGULATORY COMMISSION EXPENSE	271,718	0	0	0	0	0	0	0	0	(100)	0	(100)
2 930.1 GENERAL ADVERTISING EXPENSES	20,887	0	0	(127)	406	0	0	0	0	(880)	0	(602)
3 930.2 MISCELLANEOUS GENERAL EXPENSES	38,018	0	0	4,846	(1,523)	0	0	1,629	(35,076)	(1,018)	0	(31,144)
4 931 RENTS	885,918	0	0	0	0	0	0	0	0	90,645	0	90,645
5 932 MAINTENANCE OF GENERAL PLANT	1,168,594	0	0	136	0	0	0	0	0	(230,576)	0	(230,440)
6 935 MAINTENANCE OF GENERAL PLANT - A&G	0	0	0	0	0	0	0	0	0	0	0	0
7 TOTAL	<u>51,267,736</u>	<u>1,261,389</u>	<u>1,157,219</u>	<u>(164,708)</u>	<u>1,214,448</u>	<u>359,869</u>	<u>59,758</u>	<u>214,570</u>	<u>(35,472)</u>	<u>782,707</u>	<u>151,085</u>	<u>5,000,866</u>

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2021 - 00183
SUMMARY OF UTILITY JURISDICTIONAL ADJUSTMENTS TO
OPERATING INCOME BY MAJOR ACCOUNTS

FOR THE TWELVE MONTHS ENDED AUGUST 31, 2021 AND THE TWELVE MONTHS ENDED DECEMBER 31, 2022

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

SCHEDULE D-1
SHEET 4 OF 6
WITNESS: GORE

LINE ACCOUNT NO. NO. & TITLE	BASE PERIOD	D-2.2 ADJ 11	D-2.2 ADJ 12	D-2.2 ADJ 13	D-2.2 ADJ 14	D-2.2 ADJ 15	D-2.2 ADJ 16	SUB-TOTAL ADJ.	TOTAL OPERATIONS	D-2.4 ADJ 1-5, 7-15	GRAND TOTAL ADJUST.
1 717 LIQUEFIED PETROLEUM GAS EXPENSES	0	0	0	0	0	0	0	0	0	0	0
2 807 PURCHASED GAS EXPENSE	437,615	0	0	0	0	0	0	0	(11,595)	(32,443)	(44,038)
3 812 GAS USED FOR OTHER UTILITY OPERATIONS	(92,569)	0	0	0	0	21,115	0	21,115	21,115	0	21,115
4 852 TRANSMISSION EXP - OPERATIONS	4,691	0	0	0	0	(228)	0	(228)	(3,584)	0	(3,584)
5 866 LOT MAINTENANCE	30,255	0	0	0	0	0	0	0	(30,255)	0	(30,255)
6 870 SUPERVISION AND ENGINEERING	1,161,836	(836)	0	0	(21,123)	(15)	2,052	(19,921)	408,432	(64,055)	344,377
7 871 DISTRIBUTION LOAD DISPATCHING	150,773	0	0	0	0	0	(8,462)	(8,462)	(34,474)	0	(34,474)
8 874 MAINS AND SERVICES EXPENSES	6,969,464	(123)	(1,221)	0	(1,449)	(419)	(53,987)	(57,199)	1,174,123	(14,043)	1,160,080
9 875 MEASURING AND REGULATION STA. EXPENSE - GEN.	290,912	0	0	0	0	(759)	11,144	10,385	64,412	(1,873)	62,539
10 876 MEASURING AND REGULATION STA. EXPENSE - IND.	77,278	0	0	0	0	(2)	(1,364)	(1,366)	24,393	(1,533)	22,861
11 878 METERS AND HOUSE REGULATOR EXPENSE	1,489,196	(2)	(37,151)	0	26,472	(152)	38,569	27,735	69,317	(9,171)	60,147
12 879 CUSTOMER INSTALLATIONS EXPENSE	3,011,035	(8)	(1,246)	0	(14)	(114)	24,729	23,347	364,528	(8,765)	355,763
13 880 OTHER EXPENSE	1,101,727	36,247	0	0	(1,262)	47,467	15,300	97,752	239,997	(2,484)	237,512
14 881 TELECOMMUNICATION EXPENSE - ENGINEERING	22,907	23,847	0	0	(43)	0	0	23,803	23,803	0	23,803
15 885 SUPERVISION AND ENGINEERING	81,654	0	0	0	(44)	(3)	140	93	7,239	0	7,239
16 886 STRUCTURES AND IMPROVEMENTS	171,674	(591)	0	0	0	(6,786)	(90)	(7,468)	7,885	0	7,885
17 887 MAINS	2,696,182	0	53,289	0	(2,059)	(37,315)	29,447	43,361	285,867	(3,822)	282,045
18 889 MEASURING AND REGULATION STA. EXPENSE - GEN.	832,204	0	0	0	0	(4)	(23,603)	(23,607)	50,838	(1,873)	48,965
19 890 MEASURING AND REGULATION STA. EXPENSE - IND.	93,960	0	0	0	(248)	(2)	(273)	(523)	13,598	(2,584)	11,014
20 892 SERVICES	928,804	(1,079)	(206,819)	0	(23)	(38)	(31,981)	(239,941)	(307,445)	(2,869)	(310,314)
21 893 METERS AND HOUSE REGULATORS	193,221	0	0	0	(876)	0	(15,676)	(16,553)	(50,190)	(2,431)	(52,621)
22 894 OTHER EQUIPMENT	377,298	(4)	0	0	(1,375)	0	(300)	(1,679)	15,503	(6,564)	8,940
23 901 SUPERVISION	182	0	0	0	0	0	0	0	(182)	0	(182)
24 902 METER READING EXPENSES	231,701	0	0	0	0	0	4,345	4,345	45,714	0	45,714
25 903 CUSTOMER RECORDS & COLLECTIONS - UTILITY SER	2,477,425	0	1,342	0	(17)	(48)	(13,789)	(12,511)	(255,601)	1,773,851	1,518,251
26 904 UNCOLLECTIBLE ACCOUNTS	1,173,505	0	0	(905,493)	0	0	0	(905,493)	(754,408)	(182,790)	(937,198)
27 905 MISCELLANEOUS CUSTOMER ACCOUNT EXPENSES	10,607	0	0	0	(851)	(1,039)	0	(1,890)	(1,661)	0	(1,661)
28 907 SUPERVISION	0	0	0	0	0	0	0	0	0	0	0
29 908 CUSTOMER ASSISTANCE EXPENSES	83,038	0	0	1,401,610	0	0	0	1,401,610	1,411,683	117,834	1,529,517
30 909 INFORMATIONAL AND INSTR. ADVERT. EXPENSES	9,814	0	0	0	0	0	0	0	14,653	(209)	14,444
31 910 MISCELLANEOUS CUSTOMER ACCOUNT EXPENSE	284,160	0	0	0	0	0	0	0	34,924	(24,299)	10,625
32 911 SUPERVISION	641	0	0	0	0	0	0	0	7,224	(599)	6,625
33 912 DEMONSTRATING AND SELLING EXPENSES	5,899	0	0	0	0	0	0	0	717	(504)	214
34 913 ADVERTISING EXPENSE	29,511	0	0	0	0	0	0	0	318	(2,272)	(1,953)
35 920 ADMINISTRATIVE AND GENERAL SALARIES	9,964,909	0	0	0	(461,042)	(9)	16,360	(444,690)	(120,860)	(1,031,742)	(1,152,602)
36 921 OFFICE SUPPLIES CUSTOMER ACCOUNTS	1,024,441	(6,406)	0	0	(2,837)	44,144	123	35,024	443,768	(34,009)	409,759
37 923 OUTSIDE SERVICES EMPLOYED	7,434,849	(24,221)	0	0	(78,490)	(600)	0	(103,311)	93,564	(587,081)	(493,517)
38 924 PROPERTY INSURANCE PREMIUMS	48,924	0	0	0	0	0	0	0	734	(55)	679
39 925 INJURIES AND DAMAGES	2,154,339	0	0	0	0	0	0	0	420,844	(6,679)	414,164
40 926 EMPLOYEE PENSIONS AND BENEFITS	3,918,540	0	0	0	0	0	0	0	1,341,297	(185,611)	1,155,686

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2021 - 00183
SUMMARY OF UTILITY JURISDICTIONAL ADJUSTMENTS TO
OPERATING INCOME BY MAJOR ACCOUNTS

FOR THE TWELVE MONTHS ENDED AUGUST 31, 2021 AND THE TWELVE MONTHS ENDED DECEMBER 31, 2022

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

SCHEDULE D-1
SHEET 5 OF 6
WITNESS: GORE

LINE ACCOUNT NO. NO. & TITLE	BASE PERIOD	D-2.2 ADJ 11	D-2.2 ADJ 12	D-2.2 ADJ 13	D-2.2 ADJ 14	D-2.2 ADJ 15	D-2.2 ADJ 16	SUB-TOTAL ADJUST.	TOTAL OPERATIONS	D-2.4 ADJ 1-5, 7-15	GRAND
											TOTAL ADJUST.
1 928 REGULATORY COMMISSION EXPENSE	271,718	0	0	0	(161,805)	0	0	(161,805)	(161,905)	346,745	184,840
2 930.1 GENERAL ADVERTISING EXPENSES	20,887	0	0	0	0	0	0	0	(602)	(1,514)	(2,116)
3 930.2 MISCELLANEOUS GENERAL EXPENSES	38,018	(9,623)	0	0	4,357	0	0	(5,266)	(36,410)	(2,287)	(38,696)
4 931 RENTS	885,918	(36,865)	0	0	0	0	0	(36,865)	53,780	(63,296)	(9,516)
5 932 MAINTENANCE OF GENERAL PLANT	1,168,594	0	0	0	0	0	0	0	(230,440)	(71,343)	(301,783)
6 935 MAINTENANCE OF GENERAL PLANT - A&G	0	0	0	0	0	0	0	0	0	0	0
7 TOTAL	<u>51,267,736</u>	<u>(19,665)</u>	<u>(191,807)</u>	<u>496,117</u>	<u>(702,728)</u>	<u>65,195</u>	<u>(7,317)</u>	<u>(360,205)</u>	<u>4,640,661</u>	<u>(110,371)</u>	<u>4,530,289</u>

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2021 - 00183
SUMMARY OF UTILITY JURISDICTIONAL ADJUSTMENTS TO
OPERATING INCOME BY MAJOR ACCOUNTS

FOR THE TWELVE MONTHS ENDED AUGUST 31, 2021 AND THE TWELVE MONTHS ENDED DECEMBER 31, 2022

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

SCHEDULE D-1
SHEET 6 OF 6
WITNESS: GORE

LINE ACCOUNT NO. NO. & TITLE	BASE PERIOD	D-2.3 ADJ 1	D-2.3 ADJ 2	D-2.4 ADJ 6, 14	TOTAL ADJUST.
1 403 - 404 DEPRECIATION AND AMORTIZATION EXPENSE	16,027,505	3,581,818			3,581,818
2 406 AMORT. - GAS PLANT AQUIST.	0	0			0
3 TOTAL DEPRECIATION AND AMORTIZATION	<u>16,027,505</u>	<u>3,581,818</u>			<u>3,581,818</u>
4 408 - TAXES OTHER THAN INCOME TAXES - PROPERTY	6,017,679		1,719,821	(171,257)	1,548,564
5 408 - TAXES OTHER THAN INCOME TAXES - PAYROLL	920,112		186,957	(43,567)	143,390
6 408 - TAXES OTHER THAN INCOME TAXES - OTHER	3,000		(3,000)		(3,000)
7 TOTAL TAXES OTHER THAN INCOME TAXES	<u>6,940,791</u>		<u>1,903,777</u>	<u>(214,824)</u>	<u>1,688,953</u>

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2021 - 00183
DETAILED ADJUSTMENTS
FOR THE TWELVE MONTHS ENDED AUGUST 31, 2021 AND THE TWELVE MONTHS ENDED DECEMBER 31, 2022

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

SCHEDULE D-2.1
SHEET 1 of 2
WITNESS: SIEGLER

Purpose and Description	Reference Supporting Workpapers	Amount
<u>ADJ1</u>		
SALE OF GAS-RESIDENTIAL - THE PURPOSE OF THIS ADJUSTMENT IS TO REFLECT THE CHANGE IN REVENUE AT CURRENT RATES DUE TO THE CHANGE IN BILLING DETERMINANTS FROM THE BASE PERIOD TO THE FORECASTED PERIOD	FORECASTED	\$86,457,144
	BASE	81,053,139
	ADJUSTMENT	<u>\$5,404,005</u>
		6.7%
SALE OF GAS-COMMERCIAL - THE PURPOSE OF THIS ADJUSTMENT IS TO REFLECT THE CHANGE IN REVENUE AT CURRENT RATES DUE TO THE CHANGE IN BILLING DETERMINANTS FROM THE BASE PERIOD TO THE FORECASTED PERIOD	FORECASTED	\$35,527,762
	BASE	33,324,506
	ADJUSTMENT	<u>\$2,203,256</u>
		6.6%
SALE OF GAS-INDUSTRIAL - THE PURPOSE OF THIS ADJUSTMENT IS TO REFLECT THE CHANGE IN REVENUE AT CURRENT RATES DUE TO THE CHANGE IN BILLING DETERMINANTS FROM THE BASE PERIOD TO THE FORECASTED PERIOD	FORECASTED	\$1,704,101
	BASE	1,587,567
	ADJUSTMENT	<u>\$116,534</u>
		7.3%
SALE OF GAS-OTHER - THE PURPOSE OF THIS ADJUSTMENT IS TO REFLECT THE CHANGE IN REVENUE AT CURRENT RATES DUE TO THE CHANGE IN BILLING DETERMINANTS FROM THE BASE PERIOD TO THE FORECASTED PERIOD	FORECASTED	\$80,099
	BASE	72,165
	ADJUSTMENT	<u>\$7,934</u>
		11.0%
<u>ADJ2</u>		
FORFEITED DISCOUNTS - THE PURPOSE OF THIS ADJUSTMENT IS TO REFLECT CHANGE FROM THE BASE PERIOD LEVEL TO THE FORECASTED PERIOD LEVEL. THE FORECASTED PERIOD LEVEL IS BASED ON A HISTORIC SEVEN YEAR AVERAGE OF FORFEITED DISCOUNTS.	FORECASTED	\$390,078
	BASE	451,582
	ADJUSTMENT	<u>(\$61,504)</u>
		-13.6%
MISC. SERVICE REVENUE - THE PURPOSE OF THIS ADJUSTMENT IS TO REFLECT CHANGE FROM THE BASE PERIOD LEVEL TO THE FORECASTED PERIOD LEVEL. THE FORECASTED PERIOD LEVEL IS BASED ON A HISTORIC SEVEN YEAR AVERAGE OF FORFEITED DISCOUNTS.	FORECASTED	\$117,501
	BASE	105,964
	ADJUSTMENT	<u>\$11,537</u>
		10.9%
REVENUE FROM GAS TRANSPORTATION - THE PURPOSE OF THIS ADJUSTMENT IS TO REFLECT THE CHANGE IN REVENUE AT CURRENT RATES DUE TO THE CHANGE IN BILLING DETERMINANTS FROM THE BASE PERIOD TO THE FORECASTED PERIOD	FORECASTED	\$22,525,103
	BASE	21,553,667
	ADJUSTMENT	<u>\$971,436</u>
		4.5%
RENTAL FROM GAS PROPERTY - THE PURPOSE OF THIS ADJUSTMENT IS TO REFLECT THE CHANGE IN RENTAL REVENUE FROM BASE YEAR TO FORECASTED PERIOD	FORECASTED	\$41,592
	BASE	33,980
	ADJUSTMENT	<u>\$7,612</u>
		22.4%
OTHER GAS REVENUE - THE PURPOSE OF THIS ADJUSTMENT IS TO REFLECT THE CHANGE IN OTHER GAS REVENUE AND ALSO TO ELIMINATE UNBILLED REVENUE RECORDED DURING THE BASE PERIOD	FORECASTED	\$678,382
	BASE	1,586,381
	ADJUSTMENT	<u>(\$907,998)</u>
		-57.2%

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2021 - 00183
DETAILED ADJUSTMENTS
FOR THE TWELVE MONTHS ENDED AUGUST 31, 2021 AND THE TWELVE MONTHS ENDED DECEMBER 31, 2022

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

SCHEDULE D-2.1
SHEET 2 of 2
WITNESS: SIEGLER

Purpose and Description	Reference Supporting Workpapers	Amount
<u>ADJ3</u>		
NATURAL GAS FIELD & TRANSMISSION LINE PURCHASES - THE PURPOSE OF THIS ADJUSTMENT IS TO REFLECT THE NORMALIZATION OF GAS COST RECOVERIES DUE TO THE CHANGE FROM BASE YEAR TO FORECASTED VOLUMES	FORECASTED	\$37,636,513
	BASE	55,510,347
	ADJUSTMENT	<u>(\$17,873,834)</u>
		-32.2%
NATURAL GAS CITY GATE PURCHASES - THE PURPOSE OF THIS ADJUSTMENT IS TO REFLECT THE NORMALIZATION OF GAS COST RECOVERIES DUE TO THE CHANGE FROM BASE YEAR TO FORECASTED VOLUMES	FORECASTED	\$2,971,304
	BASE	2,265,920
	ADJUSTMENT	<u>\$705,384</u>
		31.1%
OTHER GAS PURCHASES - THE PURPOSE OF THIS ADJUSTMENT IS TO REFLECT THE NORMALIZATION OF GAS COST RECOVERIES DUE TO THE CHANGE FROM BASE YEAR TO FORECASTED VOLUMES	FORECASTED	\$4,456,955
	BASE	(10,092,470)
	ADJUSTMENT	<u>\$14,549,425</u>
		-144.2%
EXCHANGE GAS - THE PURPOSE OF THIS ADJUSTMENT IS TO REFLECT THE NORMALIZATION OF GAS COST RECOVERIES DUE TO THE CHANGE FROM BASE YEAR TO FORECASTED VOLUMES	FORECASTED	(\$1,485,652)
	BASE	(1,928,361)
	ADJUSTMENT	<u>\$442,709</u>
		-23.0%
GAS WITHDRAWN FROM STORAGE - THE PURPOSE OF THIS ADJUSTMENT IS TO REFLECT THE NORMALIZATION OF GAS COST RECOVERIES DUE TO THE CHANGE FROM BASE YEAR TO FORECASTED VOLUMES	FORECASTED	\$5,942,607
	BASE	1,504,865
	ADJUSTMENT	<u>\$4,437,743</u>
		294.9%

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2021 - 00183
DETAILED ADJUSTMENTS
FOR THE TWELVE MONTHS ENDED AUGUST 31, 2021 AND THE TWELVE MONTHS ENDED DECEMBER 31, 2022

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

SCHEDULE D-2.2
SHEET 1 of 3
WITNESS: LAI

Purpose and Description	Reference Supporting Workpapers	Amount
<u>ADJ 1</u>		
NET LABOR - THE PURPOSE OF THIS ADJUSTMENT IS TO REFLECT COLUMBIA'S ESTIMATED EMPLOYEE HEADCOUNT, PAYROLL, CHARGES TO BALANCE SHEET, AND CHARGES TO AND FROM AFFILIATES TO ARRIVE AT NET LABOR INCLUDED IN O&M EXPENSE. THE ADJUSTMENT REFLECTS A WAGE GUIDELINE INCREASE OF 3%, CORPORATE INCENTIVE PLAN AND LONG TERM INCENTIVE PLAN.	FORECASTED	\$14,273,342
	BASE	<u>13,011,952</u>
	ADJUSTMENT	<u>\$1,261,389</u>
		9.7%
<u>ADJ 2</u>		
EMPLOYEE BENEFITS - THE PURPOSE OF THIS ADJUSTMENT IS TO REFLECT THE APPROPRIATE LEVEL OF PENSION, INSURED PLANS (MEDICAL, DENTAL, GROUP LIFE, LONG-TERM DISABILITY, EMPLOYEE ASSISTANCE PLAN, POST-EMPLOYMENT, VISION) AND THRIFT PLAN AND RELATED BENEFITS TRANSFERS ASSOCIATED WITH CAPITALIZED BENEFITS COSTS AND BILLINGS TO AND FROM AFFILIATES. THE INCREASE REPRESENTS INCREASED COSTS IN MEDICAL INSURANCE, PENSION AND POST-EMPLOYMENT.	FORECASTED	\$3,317,059
	BASE	<u>2,159,840</u>
	ADJUSTMENT	<u>\$1,157,219</u>
		53.6%
<u>ADJ 3</u>		
MATERIALS AND SUPPLIES - THE PURPOSE OF THIS ADJUSTMENT IS TO REFLECT THE ESTIMATED MATERIALS AND SUPPLIES REQUIRED FOR OPERATING PROJECTS AND ADMINISTRATION.	FORECASTED	\$1,616,498
	BASE	<u>1,781,206</u>
	ADJUSTMENT	<u>(\$164,708)</u>
		-9.3%
<u>ADJ 4</u>		
OUTSIDE SERVICES - THE PURPOSE OF THIS ADJUSTMENT IS TO REFLECT THE ESTIMATED FEES PAID TO AUDITORS, FINANCIAL INSTITUTIONS, COLLECTION AGENCIES, BENEFITS ADMINISTRATORS, CONSULTANTS, OUTSIDE CONTRACTORS, TEMPORARY EMPLOYMENT SERVICES, OUTSIDE COUNSEL, AND OTHERS FOR SERVICES RENDERED.	FORECASTED	\$8,073,405
	BASE	<u>6,858,956</u>
	ADJUSTMENT	<u>\$1,214,448</u>
		17.7%
<u>ADJ 5</u>		
CORPORATE INSURANCE - THE PURPOSE OF THIS ADJUSTMENT IS TO REFLECT THE CORPORATE INSURANCE DEPARTMENT'S ESTIMATE OF PREMIUMS FOR PROPERTY AND LIABILITY. THE ADJUSTMENT REFLECTS A PROJECTED INCREASE IN EXCESS LIABILITY PREMIUMS DUE TO MARKET CONDITIONS AND PROPERTY PREMIUMS DUE TO HIGHER INSURANCE MARKET RATES DUE TO LARGE CATASTROPHIC LOSSES.	FORECASTED	\$2,321,393
	BASE	<u>1,961,524</u>
	ADJUSTMENT	<u>\$359,869</u>
		18.4%
<u>ADJ 6</u>		
INJURIES & DAMAGES - THE PURPOSE OF THIS ADJUSTMENT IS TO REFLECT THE LOSSES AND CLAIMS ASSOCIATED WITH INJURIES AND DAMAGES AS WELL AS WORKERS' COMPENSATION.	FORECASTED	\$324,772
	BASE	<u>265,014</u>
	ADJUSTMENT	<u>\$59,758</u>
		22.6%

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2021 - 00183
DETAILED ADJUSTMENTS
FOR THE TWELVE MONTHS ENDED AUGUST 31, 2021 AND THE TWELVE MONTHS ENDED DECEMBER 31, 2022

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

SCHEDULE D-2.2
SHEET 2 of 3
WITNESS: LAI

Purpose and Description	Reference Supporting Workpapers	Amount
<u>ADJ 7</u>		
EMPLOYEE EXPENSES - THE PURPOSE OF THIS ADJUSTMENT IS TO REFLECT THE ESTIMATED EXPENSES INCURRED BY EMPLOYEES FOR BUSINESS TRAVEL, MEALS AND MEETINGS; MEMBERSHIP DUES; RELOCATION EXPENSES; AND UNIFORMS, SAFETY SHOES AND GLASSES.	FORECASTED	\$487,594
	BASE	<u>273,025</u>
	ADJUSTMENT	<u>\$214,570</u>
		78.6%
<u>ADJ 8</u>		
COMPANY MEMBERSHIPS - THE PURPOSE OF THIS ADJUSTMENT IS TO REFLECT THE ESTIMATED MEMBERSHIPS TO INDUSTRY AND CIVIC ORGANIZATIONS INCLUDING THE AMERICAN GAS ASSOCIATION, KENTUCKY GAS ASSOCIATION, COMMERCE LEXINGTON, KENTUCKY CHAMBER OF COMMERCE, AND VARIOUS LOCAL CHAMBERS.	FORECASTED	\$50,516
	BASE	<u>85,988</u>
	ADJUSTMENT	<u>(\$35,472)</u>
		-41.3%
<u>ADJ 9</u>		
MANAGEMENT FEE - THE PURPOSE OF THIS ADJUSTMENT IS TO REFLECT THE NISOURCE CORPORATE SERVICES COMPANY ESTIMATE OF SERVICES RENDERED TO COLUMBIA GAS OF KENTUCKY, INC. SERVICES INCLUDE FINANCE, INFORMATION TECHNOLOGY, CUSTOMER EXPERIENCE, COMMUNICATIONS, HUMAN RESOURCES, LEGAL AND OTHER CORPORATE FUNCTIONS, SUPPLY & OPTIMIZATION, SAFETY SERVICES, AND GAS DISTRIBUTION RELATED FUNCTIONS INCLUDING UTILITY OPERATIONS, , AND REGULATORY & UTILITY PLANNING, . THE INCREASE IS DRIVEN BY NORMAL INFLATION. THIS CATEGORY IS FURTHER ADJUSTED ON SCHEDULE D-2.4.	FORECASTED	\$20,913,572
	BASE	<u>20,130,865</u>
	ADJUSTMENT	<u>\$782,707</u>
		3.9%
<u>ADJ 10</u>		
UNCOLLECTIBLE ACCOUNTS - THE PURPOSE OF THIS ADJUSTMENT IS TO REFLECT AN APPROPRIATE AMOUNT OF EXPENSE AND CORRESPONDING RESERVE ACCRUAL FOR ACCOUNTS RECEIVABLE - UTILITY SERVICE ESTIMATED TO BE UNCOLLECTIBLE. THE DECREASE IS DUE THE EXPECTED IMPACT CAUSED BY THE COVID-19 PANDEMIC IN THE BASE PERIOD BUT NOT INCLUDED IN THE FORECASTED PERIOD. THIS CATEGORY IS FURTHER ADJUSTED IN SCHEDULE D-2.4 TO REFLECT THE EXPECTED UNCOLLECTIBLE EXPENSE BASED ON REVENUES IN THE FORECASTED TEST PERIOD.	FORECASTED	\$419,097
	BASE	<u>268,012</u>
	ADJUSTMENT	<u>\$151,085</u>
		56.4%
<u>ADJ 11</u>		
RENTS AND LEASES - THE PURPOSE OF THIS ADJUSTMENT IS TO REFLECT THE ESTIMATED RENTS AND LEASES RELATED TO BUILDINGS, COMMUNICATIONS EQUIPMENT, OFFICE EQUIPMENT AND FURNITURE, DEDICATED TELEPHONE LINES AND OTHER MISCELLANEOUS RENTS.	FORECASTED	\$129,000
	BASE	<u>148,665</u>
	ADJUSTMENT	<u>(\$19,665)</u>
		-13.2%

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2021 - 00183
DETAILED ADJUSTMENTS
FOR THE TWELVE MONTHS ENDED AUGUST 31, 2021 AND THE TWELVE MONTHS ENDED DECEMBER 31, 2022

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

SCHEDULE D-2.2
SHEET 3 of 3
WITNESS: LAI

Purpose and Description	Reference Supporting Workpapers	Amount
<u>ADJ 12</u>		
MISCELLANEOUS REVENUE ADJUSTMENTS - THE PURPOSE OF THIS ADJUSTMENT IS TO REFLECT THE ESTIMATED AMOUNTS TO BE RECEIVED FOR INSTALLATION WORK ON CUSTOMER PREMISES AND AMOUNTS TO BE RECOVERED RELATED DAMAGES TO COMPANY FACILITIES.	FORECASTED	(\$348,372)
	BASE	<u>(156,565)</u>
	ADJUSTMENT	<u>(\$191,807)</u>
		122.5%
<u>ADJ 13</u>		
MISCELLANEOUS REVENUE TRACKER - THE PURPOSE OF THIS ADJUSTMENT IS TO REFLECT THE AMOUNTS TO BE RECOVERED THROUGH COMPANY'S APPROVED O&M TRACKER MECHANISMS. THIS CATEGORY IS FURTHER ADJUSTED ON SCHEDULE D-2.4 TO MATCH O&M TRACKER REVENUES IN THE FORECASTED TEST PERIOD.	FORECASTED	\$1,483,985
	BASE	<u>987,868</u>
	ADJUSTMENT	<u>\$496,117</u>
		50.2%
<u>ADJ 14</u>		
MISCELLANEOUS AND OTHER EXPENSES - THE PURPOSE OF THIS ADJUSTMENT IS TO REFLECT EACH BUDGET SPONSOR'S ESTIMATE OF EXPENSES FOR PUBLIC SERVICE COMMISSION FEE, AND OTHER ITEMS NOT INCLUDED IN OTHER COST ELEMENTS.	FORECASTED	\$215,748
	BASE	<u>918,476</u>
	ADJUSTMENT	<u>(\$702,728)</u>
		-76.5%
<u>ADJ 15</u>		
UTILITIES/FUEL - THE PURPOSE OF THIS ADJUSTMENT IS TO REFLECT THE ESTIMATED UTILITIES USED IN COMPANY OPERATIONS INCLUDING ELECTRICITY, WATER AND SEWER, AND TELEPHONE.	FORECASTED	\$878,307
	BASE	<u>813,113</u>
	ADJUSTMENT	<u>\$65,195</u>
		8.0%
<u>ADJ 16</u>		
CLEARING ACCOUNTS - THE PURPOSE OF THIS ADJUSTMENT IS TO REFLECT EACH BUDGET SPONSOR'S ESTIMATE OF AMOUNTS TO BE CLEARED FROM CLEARING ACCOUNTS FOR FLEET USAGE. THIS INCLUDES COSTS OF MAINTAINING FLEET OF AUTOS, TRUCKS, AND GENERAL TOOLS AND HOURS OF USAGE.	FORECASTED	\$1,752,480
	BASE	<u>1,759,797</u>
	ADJUSTMENT	<u>(\$7,317)</u>
		-0.4%

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2021 - 00183
DETAILED ADJUSTMENTS

FOR THE TWELVE MONTHS ENDED AUGUST 31, 2021 AND THE TWELVE MONTHS ENDED DECEMBER 31, 2022

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

SCHEDULE D-2.3
SHEET 1 of 1
WITNESS: LAI

Purpose and Description	Reference Supporting Workpapers	Amount
<u>ADJ1</u>		
DEPRECIATION AND AMORTIZATION EXPENSE - THE PURPOSE OF THIS ADJUSTMENT IS TO REFLECT THE INCREASED LEVEL OF DEPRECIABLE PLANT INVESTMENT AND THE DEPRECIATION RATES PER THE DEPRECIATION STUDY FILED IN THIS PROCEEDING.	FORECASTED	\$19,609,323
	BASE	<u>16,027,505</u>
	ADJUSTMENT	<u>\$3,581,818</u>
		22.4%
<u>ADJ2</u>		
TAXES OTHER THAN INCOME TAXES - THE PURPOSE OF THIS ADJUSTMENT IS TO REFLECT AN INCREASED LEVEL PROPERTY TAX RELATED TO PROPERTY, PLANT AND EQUIPMENT, CHANGES IN TAXABLE STORAGE GAS AND AN INCREASED LEVEL OF PAYROLL TAXES. THIS CATEGORY IS FURTHER ADJUSTED ON SCHEDULE D-2.4.	FORECASTED	\$8,844,568
	BASE	<u>6,940,791</u>
	ADJUSTMENT	<u>\$1,903,777</u>
		27.4%

Columbia Gas of Kentucky, Inc.
CASE NO. 2021-00183
Forecasted Test Period Filing Requirements
807 KAR 5:001 Section 16-(8)(e)

Description of Filing Requirement:

A jurisdictional federal and state income tax summary for both the base period and the forecasted period with all supporting schedules of the various components of jurisdictional income taxes;

Response:

Please refer to the attached Schedule E.

Responsible Witness:

Jennifer Harding

SCHEDULE E

JURISDICTIONAL FEDERAL AND STATE INCOME TAX SUMMARY

COLUMBIA GAS OF KENTUCKY, INC.

CASE NO. 2021 - 00183

BASE PERIOD FOR THE TWELVE MONTHS ENDED AUGUST 31, 2021

FORECASTED PERIOD FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2022

<u>SCHEDULE</u>	<u>PROVIDED</u>	<u>DESCRIPTION</u>
E-1	SHEETS 1-3 OF 3	COMPUTATION OF FEDERAL AND STATE INCOME TAX

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2021 - 00183
COMPUTATION OF FEDERAL AND STATE INCOME TAX
BASE PERIOD: TWELVE MONTHS ENDED AUGUST 31, 2021
FORECASTED TEST PERIOD: TWELVE MONTHS ENDED DECEMBER 31, 2022

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

SCHEDULE E-1
SHEET 1 OF 3
WITNESS: J. HARDING

LINE NO.	DESCRIPTION	REFERENCE	BASE PERIOD	JURIS.	BASE PERIOD	BASE PERIOD	FORECASTED	FORECASTED	FORECASTED
			RETURN AT CURRENT RATES TOTAL COMPANY	%	RETURN AT CURRENT RATES JURISDICTION	RETURN AT CURRENT RATES ADJUSTMENT	RETURN AT CURRENT RATES TOTAL COMPANY	RETURN AT CURRENT RATES ADJUSTMENT	RETURN AT PROPOSED RATES ADJ JURISDICTION
			(1)	(2)	(3) = (1 * 2)	(4)	(6)	(9)	(10) = (8 + 9)
			\$		\$	\$	\$		\$
1	Operating Income Before Income Taxes	SCH C-1, LN 11	18,272,617	100%	18,272,617	(4,466,576)	13,806,041	26,748,843	40,554,883
2	Interest Charges	1/	8,250,267		8,250,267	987,427	9,237,694	0	9,237,694
3	Book Net Income before Income Tax & Credits	LN 1+2	10,022,350		10,022,350	(5,454,003)	4,568,347	26,748,843	31,317,189
4									
5	Federal Flow-Through Statutory Adjustments	PG 2, LN 9	403,369		403,369	(225,138)	178,231	(146,221)	32,010
6	Federal Timing Statutory Adjustments	PG 2, LN 53	(13,185,207)		(13,185,512)	(2,782,670)	(15,967,877)	0	(15,967,877)
7	State Bonus Disallowance	PG 2, LN 56	(11,767,665)		(11,767,665)	6,310,647	(5,457,018)	0	(5,457,018)
8									
9	State Taxable Income	LN 3+5+6+7	(14,527,153)		(14,523,458)	(2,151,163)	(16,678,317)	26,602,622	9,924,305
10									
11	State Income Tax	LN 9 x 5%	(726,358)		(726,173)	(107,558)	(833,916)	1,330,131	496,215
12	Prior Adjustment to State Income Tax	PG 2, LN 73	82,440		82,440	(82,440)	0	0	0
13	Other Adjustments to State Income Tax	PG 2, LN 74	8,407		8,407	(8,407)	0	0	0
14									
15	Total State Income Tax	LN 11+12+13	(635,511)		(635,326)	(198,405)	(833,916)	1,330,131	496,215
16									
17	Federal Taxable Income	LN 3+5+6-11-12	(2,115,571)		(2,112,060)	(8,271,812)	(10,387,383)	25,272,491	14,885,108
18									
19	Federal Net Operating Loss Carryforward		0		0	0	0	0	0
20									
21	Federal Income Tax	LN 17+19 x 21%	(444,270)		(443,533)	(1,737,081)	(2,181,350)	5,307,223	3,125,873
22	Prior Adjustment to Federal Income Tax	PG 3, LN 7	58,531		58,531	(58,531)	0	0	0
23	Other Adjustments to Federal Income Tax		0		0	0	0	0	0
24									
25	Current Federal Income Tax	LN 21+22+23	(385,739)		(385,002)	(1,795,612)	(2,181,350)	5,307,223	3,125,873
26	Current State Income Tax	LN 11+12+13	(635,511)		(635,326)	(198,405)	(833,916)	1,330,131	496,215
27	Total Current Income Tax	LN 25+26	(1,021,250)		(1,020,328)	(1,994,017)	(3,015,266)	6,637,354	3,622,088
28									
29	Provision for Deferred Federal Income Tax	LN -6 -19 * 21%	2,768,893		2,768,118	584,361	3,353,254	0	3,353,254
30	Federal Benefit of Provision for Deferred State Income Tax	LN -37 * 21%	(262,005)		(261,966)	37,044	(224,961)	0	(224,961)
31	Amortization of Excess ADIT-Federal	PG 3, LN 4	(845,526)		(845,526)	55,273	(790,253)	0	(790,253)
32	Flow-Through Excess Book/Tax Depreciation-Federal	PG 3, LN 3	7,563		7,563	41,330	48,893	0	48,893
33	Amortization of Investment Tax Credit	PG 3, LN 2	(20,541)		(20,541)	7,725	(12,816)	0	(12,816)
34	Other Adjustments to Deferred Federal Income Tax	PG 3, LN 8+9+10	1,410,946		1,410,946	(1,410,946)	0	0	0
35	Deferred Federal Income Tax	LN 29+30+31+32+33	3,059,330		3,058,593	(685,213)	2,374,117	0	2,374,117
36									
37	Provision for Deferred State Income Tax	LN -6 -7 * 5%	1,247,644		1,247,459	(176,399)	1,071,245	0	1,071,245
38	Amortization of Excess ADIT-State	PG 3, LN 13	(63,871)		(63,871)	(31,420)	(95,291)	0	(95,291)
39	Flow-Through Excess Book/Tax Depreciation-State	PG 3, LN 14	1,895		1,895	(10,747)	(8,851)	0	(8,851)
40	Other Adjustments to Deferred State Income Tax	PG 3, LN 19+20	(325,212)		(325,212)	325,212	0	0	0
41	Deferred State Income Tax	LN 37+38+39+40	860,456		860,271	106,647	967,103	0	967,103
42									
43	Total Provision for Deferred Income Taxes	LN 37+41	3,919,786		3,918,864	(578,566)	3,341,219	0	3,341,219
44									
45	Total Federal Income Taxes	LN 25+35	2,673,591		2,673,591	(2,480,825)	192,766	5,307,223	5,499,989
46									
47	Total State Income Taxes	LN 26+41	224,945		224,945	(91,758)	133,187	1,330,131	1,463,318
48									
49	Total Income Tax Expense	LN 45+47	2,898,536		2,898,536	(2,572,583)	325,953	6,637,354	6,963,307

NOTE 1/
RATE BASE SCH B-1, LN 10 398,563,644
WEIGHTED COST OF SHORT-TERM AND LONG-TERM DEBT SCH J-1 LN 1 + LN 2 2.07%
INTEREST CHARGES CALCULATED SCH E-1.1, LN 2 8,250,267

448,431,747
2.06%
9,237,694

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2021 - XXXXX
COMPUTATION OF FEDERAL AND STATE INCOME TAX
BASE PERIOD: TWELVE MONTHS ENDED AUGUST 31, 2021
FORECASTED TEST PERIOD: TWELVE MONTHS ENDED DECEMBER 31, 2022

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

SCHEDULE E-1
SHEET 2 OF 3

WITNESS: J. HARDING

LINE NO.	DESCRIPTION	REFERENCE	BASE PERIOD RETURN AT		BASE PERIOD RETURN AT		FORECASTED RETURN AT		FORECASTED RETURN AT	
			CURRENT RATES TOTAL COMPANY	JURIS. %	CURRENT RATES JURISDICTION	CURRENT RATES ADJUSTMENT	CURRENT RATES TOTAL COMPANY	CURRENT RATES ADJUSTMENT	CURRENT RATES TOTAL COMPANY	CURRENT RATES ADJUSTMENT
			(1)	(2)	(3) = (1 * 2)	(4)	(6)	(9)	(10) = (8 + 9)	
1	Permanent and Flow Through Items		\$		\$	\$	\$			
2	Lobbying		269,085	100%	269,085	(200,740)	68,345	(68,345)	0	
3	Meals and Entertainment		77,034		77,034	1,767	78,801	(59,101)	19,700	
4	AFUDC Equity		(199,654)		(199,654)	199,654	0	0	0	
5	ESPP		17,681		17,681	(5,371)	12,310	0	12,310	
6	Parking		26,903		26,903	(8,128)	18,775	(18,775)	0	
7	Perm Taxes Allocation NCS		(3,181)		(3,181)	3,181	0	0	0	
8	Fines and Penalties		215,501		215,501	(215,501)	0	0	0	
9	Total Permanent and Flow Through Items		403,369		403,369	(225,138)	178,231	(146,221)	32,010	
10	Tax Timing Statutory Adjustments									
11	NC Payroll Taxes Cares Act		(35,638)		(35,638)	35,638	0	0	0	
12	Accd Liab-ST FAS112		(14,660)		(14,660)	14,660	0	0	0	
13	Accum Provisions FAS 112		19,017		19,017	(19,017)	0	0	0	
14	Accum Provisions OPEB		(1,139,849)		(1,139,849)	1,139,849	0	0	0	
15	Inventory Capitalization		(3,881,101)		(3,881,101)	3,881,101	0	0	0	
16	LIFO Storage Adjustment		215,936		215,936	(215,936)	0	0	0	
17	Accd Liab-Incentive Compnston		821,736		821,736	(821,736)	0	0	0	
18	Accd Liab-Profit Sharing		124,161		124,161	(124,161)	0	0	0	
19	Accd Liab-Vacation Pay CY		(2,580)		(2,580)	2,580	0	0	0	
20	Accd Liab-Vacation Pay PY		(91,390)		(91,390)	91,390	0	0	0	
21	Accum Prov-Banked Vacation		53,417		53,417	(53,417)	0	0	0	
22	Stock Comp LTIP - Tax		102,686		102,686	(102,686)	0	0	0	
23	Accrd Property Tax		3,174,144		3,174,144	(3,174,144)	0	0	0	
24	Misc Assets-Property Tax		(115,711)		(115,711)	115,711	0	0	0	
25	Accd Liab-Severance		322,458		322,458	(322,458)	0	0	0	
26	Custrmr Advn for Constr NonCur		(226,398)		(226,398)	226,398	0	0	0	
27	Accd Liability - Pension ST-NQ		(9,100)		(9,100)	9,100	0	0	0	
28	Accum Prov LT PenCost Non-Qual		(57,244)		(57,244)	57,244	0	0	0	
29	Accum Provisions Pen Cost Qual		(3,698)		(3,698)	3,698	0	0	0	
30	Funds Held in Trust		(2,046,203)		(2,046,203)	2,046,203	0	0	0	
31	FAS 109 Basis Adjustment - TR		(179,308)		(179,308)	179,308	0	0	0	
32	Other Basis Difference		0		0	0	0	0	0	
33	Excess Tax Depreciation		1,688,168		1,691,863	(2,338,318)	(650,151)	0	(650,151)	
34	Bonus Depreciation		0		0	0	0	0	0	
35	Repairs Deduction		(13,204,913)		(13,204,913)	(113,172)	(13,318,085)	0	(13,318,085)	
36	263A Mixed Service Cost Deduction		(2,043,747)		(2,043,747)	44,106	(1,999,641)	0	(1,999,641)	
37	Builder Incentives		(3)		(3)	3	0	0	0	
38	Oblig Operating Lease		(177,820)		(177,820)	177,820	0	0	0	
39	Right of Use Asset		231,267		231,267	(231,267)	0	0	0	
40	NC Reg Asset COVID Costs		(41,872)		(41,872)	41,872	0	0	0	
41	NC Reg Asset Def Depr Cap Lse		(1,829)		(1,829)	1,829	0	0	0	
42	NC Reg Asset FAS 158 OPEB		672,588		672,588	(672,588)	0	0	0	
43	NC Reg Asset FAS158 Pension		2,098,892		2,098,892	(2,098,892)	0	0	0	
44	NC Reg Asset Pen NQuifd FAS158		5,027		5,027	(5,027)	0	0	0	
45	NC Reg Asset Rate Case Non-Cur		(340,437)		(340,437)	340,437	0	0	0	
46	Reg Asset EAP		79,912		79,912	(79,912)	0	0	0	
47	Reg Asset GTI Funding		1,107		1,107	(1,107)	0	0	0	
48	Reg Asset-Prf Base Rt Adj PBRA		763,080		763,080	(763,080)	0	0	0	
49	Reg Lia Curr-AMRP		404,637		404,637	(404,637)	0	0	0	
50	Reg Liab Curr-DSM Uncollect		125,671		125,671	(125,671)	0	0	0	
51	Reg Liab Curr-Other		(58,922)		(58,922)	58,922	0	0	0	
52	Reg Liab NC-BA Lost Credits		0		0	0	0	0	0	
53	Reg Liab NC-State Tax Reform		(15)		(15)	15	0	0	0	
54	Reg Liab Rate Reserve - Curren		(33,342)		(33,342)	33,342	0	0	0	
55	Bad Debts		(383,331)		(383,331)	383,331	0	0	0	
56	Total Tax Timing Differences		(13,185,207)		(13,181,512)	(2,782,670)	(15,967,877)	0	(15,967,877)	
57										
58	Total Statutory Adjustments to Taxable Income		(12,781,838)		(12,778,143)	(3,522,052)	(16,303,890)	(146,221)	(16,450,111)	
59	State Bonus Disallowance		(11,767,665)		(11,767,665)	6,310,647	(5,457,018)	0	(5,457,018)	

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2021 - XXXXX
COMPUTATION OF FEDERAL AND STATE INCOME TAX
BASE PERIOD: TWELVE MONTHS ENDED AUGUST 31, 2021
FORECASTED TEST PERIOD: TWELVE MONTHS ENDED DECEMBER 31, 2022

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

SCHEDULE E-1
SHEET 3 OF 3
WITNESS: J. HARDING

LINE NO.	DESCRIPTION	REFERENCE	BASE PERIOD RETURN AT		BASE PERIOD	FORECASTED	FORECASTED	FORECASTED	
			CURRENT RATES TOTAL COMPANY	JURIS. %	CURRENT RATES JURISDICTION	RETURN AT ADJUSTMENT	RETURN AT TOTAL COMPANY	RETURN AT ADJUSTMENT	RETURN AT PROPOSED RATES ADJ JURISDICTION
			(1)	(2)	(3) = (1 * 2)	(4)	(6)	(9)	(10) = (8 + 9)
1	Federal Other								
2	Amortization of Investment Tax Credit		(20,541)		(20,541)	7,725	(12,816)	0	(12,816)
3	Flow-Through Excess Book/Tax Depreciation		7,563		7,563	41,330	48,893	0	48,893
4	Amortization of Excess ADIT-Federal		(845,526)		(845,526)	55,273	(790,253)	0	(790,253)
5									
6	Prior Adjustment to Federal Income Tax								
7	Current Federal Prior Year Return-to-Provision True-up		58,531		58,531	(58,531)	0	0	0
8	Deferred Federal Prior Year Return-to-Provision True-up		(54,801)		(54,801)	54,801	0	0	0
9	Deferred Federal Prior Year True-up		1,397,452		1,397,452	(1,397,452)	0	0	0
10	Federal Benefit of State Prior Year True-up		68,295		68,295	(68,295)	0	0	0
11									
12	State Other								
13	Amortization of Excess ADIT-State		(63,871)		(63,871)	(31,420)	(95,291)	0	(95,291)
14	Flow-Through Excess Book/Tax Depreciation		1,895		1,895	(10,747)	(8,851)	0	(8,851)
15									
16	Prior Adjustment to State Income Tax								
17	Current State Prior Year Return-to-Provision True-up		82,440		82,440	(82,440)	0	0	0
18	Current State Payable True-up		8,407		8,407	(8,407)	0	0	0
19	Deferred State Prior Year Return-to-Provision True-up		(31,462)		(31,462)	31,462	0	0	0
20	Deferred Federal Prior Year True-up		(293,750)		(293,750)	293,750	0	0	0

Columbia Gas of Kentucky, Inc.
CASE NO. 2021-00183
Forecasted Test Period Filing Requirements
807 KAR 5:001 Section 16-(8)(f)

Description of Filing Requirement:

Summary schedules for both the base period and the forecasted period (the utility may also provide a summary segregating those items it proposes to recover in rates) of organization membership dues; initiation fees; expenditures at country clubs; charitable contributions; marketing, sales, and advertising expenditures; professional service expenses; civic and political activity expenses; expenditures for employee parties and outings; employee gift expenses; and rate case expenses;

Response:

Please refer to the attached Schedule F.

Responsible Witness:

Jeffery T. Gore

SCHEDULE F

JURISDICTIONAL OTHER EXPENSES FOR THE BASE AND FORECASTED PERIOD

COLUMBIA GAS OF KENTUCKY, INC.

CASE NO. 2021 - 00183

BASE PERIOD FOR THE TWELVE MONTHS ENDED AUGUST 31, 2021

FORECASTED PERIOD FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2022

<u>SCHEDULE</u>	<u>PROVIDED</u>	<u>DESCRIPTION</u>
F-1	SHEET 1 OF 1	CORPORATE DUES AND MEMBERSHIPS
F-2	SHEET 1 OF 1	CHARITABLE CONTRIBUTIONS
F-3	N/A	INITIATION FEES/COUNTRY CLUB EXPENSES
F-4	SHEET 1 OF 1	EMPLOYEE PARTY, OUTING, AND GIFT EXPENSES
F-5	SHEET 1 OF 1	CUSTOMER SERVICE AND INFORMATIONAL SALES AND GENERAL ADVERTISING EXPENSES
F-6	SHEET 1 OF 1	ADVERTISING
F-7	SHEET 1 OF 1	PROFESSIONAL SERVICE EXPENSES
F-8	SHEET 1 OF 1	PROJECTED RATE CASE EXPENSES
F-9	SHEET 1 OF 1	CIVIC, POLITICAL AND RELATED ACTIVITIES

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2021 - 00183
TOTAL COMPANY DIRECT CORPORATE DUES AND MEMBERSHIPS
BASE PERIOD: TWELVE MONTHS ENDED AUGUST 31, 2021
FORECASTED TEST PERIOD: TWELVE MONTHS ENDED DECEMBER 31, 2022

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

SCHEDULE F-1
PAGE 1 OF 1
WITNESS: GORE

LINE NO.	FERC ACCT	SOCIAL ORGANIZATION / SERVICE CLUB	BASE PERIOD			FORECASTED PERIOD		
			TOTAL UTILITY	JURISDICTIONAL % JURISDICTION	TOTAL UTILITY	JURISDICTIONAL % JURISDICTION	TOTAL UTILITY	JURISDICTIONAL % JURISDICTION
1	930.2	American Gas Association	\$ 55,204	100%	\$ 55,204	100%	\$ -	
2	921	Commerce Lexington	2,500		2,500		-	
3	930.2	Commerce Lexington	3,487		3,487			
4	930.2	Common Ground Alliance	722		722			
5	930.2	Downtown Lexington Corporation	2,500		2,500		-	
6	930.2	Georgetown Scott County Chamber of Commerce	625		625		-	
7	930.2	Keeneland Association Inc	700		700		-	
8	930.2	Kentucky Association of Manufacturers	1,115		1,115		-	
9	921	Kentucky Chamber of Commerce	1,250		1,250			
10	930.2	Kentucky Gas Association	10,000		10,000			
11	921	Kentucky Night at the Southern Legislation	250		250			
12	930.2	KOGA	255		255		-	
13	930.2	Lexington Fourum Inc	1,250		1,250			
14	930.2	Maysville Mason County Chamber of Commerce	610		610		-	
15	930.2	MT Sterling Montgomery Co	600		600			
16	930.2	Paris Bourbon County	650		650			
17	930.2	Southern Gas Association	1,805		1,805		-	
18	930.2	Winchester Clark County Chamber of Commerce	500		500			
19	930.2	Woodford County Chamber of Commerce	1,275		1,275		-	
20	Various	Budget (not separately identified by organization)			-		\$ 50,516	
21		Total Corporate Dues and Memberships	\$ 85,298		\$ 85,298		\$ 50,516	
22	930.2	O&M Exclusion - American Gas Association Lobbying 6.2% [1]					\$ (2,338)	
23	930.2	O&M Exclusion - Keeneland Association Inc. [2]					(730)	
24		Total O&M Exclusions					\$ (3,067)	
25		TOTAL	\$ 85,298		\$ 85,298		\$ 47,449	

26 [1] O&M Exclusions included in Schedule D-2.4 Adjustment 8 based on inflated 2020 actuals. Also included in the forecasted amount on Schedule F-9.
27 [2] O&M Exclusions included in Schedule D-2.4 Adjustment 9 based on inflated 2020 actuals.

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2021 - 00183
TOTAL COMPANY DIRECT CHARITABLE CONTRIBUTIONS
BASE PERIOD: TWELVE MONTHS ENDED AUGUST 31, 2021
FORECASTED TEST PERIOD: TWELVE MONTHS ENDED DECEMBER 31, 2022

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

SCHEDULE F-2
PAGE 1 OF 1
WITNESS: GORE

LINE NO.	ACCOUNT NO.	CHARITABLE ORGANIZATION *	BASE PERIOD			FORECASTED PERIOD		
			TOTAL UTILITY	JURISDICTIONAL %	JURISDICTION	TOTAL UTILITY	JURISDICTIONAL %	JURISDICTION
1	426	Estill County Fiscal Court	\$ 5,000	<u>100%</u>	\$ 5,000		<u>100%</u>	\$ -
2	426	Gods Pantry Food Bank	\$ 500		\$ 500			
3	426	Shriners Hospital For Children	\$ 560		\$ 560			
4	426	Winter Care Energy Fund	\$ 41,289		\$ 41,289			
5	426	Miscellaneous	\$ 31		\$ 31			
6	426	Budget (not separately identified by organization)				\$ 45,000		\$ 45,000
7		TOTAL	<u>\$ 47,380</u>		<u>\$ 47,380</u>	<u>\$ 45,000</u>		<u>\$ 45,000</u>

8 Note: These items are not included in O&M expense and, therefore, are not part of the Revenue Requirement.

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2021 - 00183
TOTAL COMPANY DIRECT EMPLOYEE PARTY, OUTING, AND GIFT EXPENSES
BASE PERIOD: TWELVE MONTHS ENDED AUGUST 31, 2021
FORECASTED TEST PERIOD: TWELVE MONTHS ENDED DECEMBER 31, 2022

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

SCHEDULE F-4
PAGE 1 OF 1
WITNESS: GORE

LINE NO.	TYPE (A)	BASE PERIOD AMOUNT (B)	FORECASTED PERIOD AMOUNT (C)
1	EMPLOYEE EXPENSES - GIFTS	\$ 9,699	
2	EMPLOYEE EXPENSES - ENTERTAINMENT	4,818	
3	EMPLOYEE EXPENSES - ACTIVITIES	7,716	
4	EMPLOYEE EXPENSES - BUSINESS EXPENSES [1]	252,490	
5	BUDGET (NOT SEPARATELY IDENTIFIED BY COST ELEMENT)		\$ 487,594
6	TOTAL EMPLOYEE EXPENSES	<u>274,722</u>	<u>487,594</u>
7	O&M EXCLUSION - EMPLOYEE EXPENSES - GIFTS [2]		(6,683)
8	O&M EXCLUSION - EMPLOYEE EXPENSES - ENTERTAINMENT [2]		(7,124)
9	O&M EXCLUSION - EMPLOYEE EXPENSES - OTHER [2]		-
10	TOTAL O&M EXCLUSIONS		<u>(13,808)</u>
11	TOTAL	<u>\$ 274,722</u>	<u>\$ 473,787</u>

12 Note: All amounts are 100% jurisdictional.

13 [1] Business Expenses include Business Travel Expenses, Meals, Employee Dues and Memberships, and Clothing Allowances

14 [2] O&M Exclusions included in Schedule D-2.4 Adjustment 9 based on inflated 2020 actuals.

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2021 - 00183
TOTAL CUSTOMER SERVICE AND INFORMATIONAL SALES AND GENERAL ADVERTISING EXPENSE
BASE PERIOD: TWELVE MONTHS ENDED AUGUST 31, 2021
FORECASTED TEST PERIOD: TWELVE MONTHS ENDED DECEMBER 31, 2022

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

SCHEDULE F-5
PAGE 1 OF 1
WITNESS: GORE

LINE NO.	ACCOUNT NO.	DESCRIPTION OF EXPENSES	BASE PERIOD			FORECASTED PERIOD		
			TOTAL UTILITY	JURISDICTIONAL %	JURISDICTION	TOTAL UTILITY	JURISDICTIONAL %	JURISDICTION
1		CUSTOMER SERVICE & INFORMATIONAL		100%			100%	
2	907	SUPERVISION	\$ -		\$ -	\$ -		\$ -
3	908	CUSTOMER ASSISTANCE	83,038		83,038	1,494,720		1,494,720
4	909	INFORMATIONAL ADVERTISING	9,814		9,814	24,467		24,467
5	910	MISCELLANEOUS CUST. SERV. & INFO.	284,160		284,160	319,084		319,084
6		SALES EXPENSE						
7	911	SUPERVISION	641		641	7,865		7,865
8	912	DEMONSTRATING AND SELLING	5,899		5,899	6,617		6,617
9	913	ADVERTISING	29,511		29,511	29,829		29,829
10	916	MISCELLANEOUS SALES EXPENSE	-		-	-		-
11	930.1	GENERAL ADVERTISING EXPENSE	20,887		20,887	20,285		20,285
		TOTAL	<u>\$ 433,949</u>		<u>\$ 433,949</u>	<u>\$ 1,902,867</u>		<u>\$ 1,902,867</u>

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2021 - 00183
TOTAL COMPANY DIRECT ADVERTISING
BASE PERIOD: TWELVE MONTHS ENDED AUGUST 31, 2021
FORECASTED TEST PERIOD: TWELVE MONTHS ENDED DECEMBER 31, 2022

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

SCHEDULE F-6
PAGE 1 OF 1
WITNESS: GORE

LINE NO.	TYPE (A)	BASE PERIOD AMOUNT (B)	FORECASTED PERIOD AMOUNT (C)
1	PUBLIC AWARENESS/PIPELINE SAFETY	\$ 900	
2	CUSTOMER INFORMATION AND OTHER	\$ 8,914	
3	ADVERTISING GENERAL SALES EXPENSE (Account 930.1)	\$ -	
4	BUDGET (NOT SEPARATELY IDENTIFIED BY COST ELEMENT) - Account 909		\$ 21,720
5	BUDGET (NOT SEPARATELY IDENTIFIED BY COST ELEMENT) - Account 930.1		\$ 406
6	TOTAL ADVERTISING	\$ 9,814	\$ 22,126
7	O&M EXCLUSION - ADVERTISING - SALES (Account 930.1)		\$ (406)
8	TOTAL O&M EXCLUSIONS		\$ -
9	TOTAL	\$ 9,814	\$ 21,720
10	Note: All amounts are 100% jurisdictional.		

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2021 - 00183
TOTAL COMPANY DIRECT PROFESSIONAL SERVICE EXPENSES
BASE PERIOD: TWELVE MONTHS ENDED AUGUST 31, 2021
FORECASTED TEST PERIOD: TWELVE MONTHS ENDED DECEMBER 31, 2022

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

SCHEDULE F-7
PAGE 1 OF 1
WITNESS: GORE

LINE NO.	TYPE (A)	BASE PERIOD AMOUNT (B)	FORECASTED PERIOD AMOUNT (C)
1	AUDITING SERVICES	\$ 203,696	152,077
2	CONSULTING SERVICES	(210,725)	20,591
3	TOTAL	<u>\$ (7,029)</u>	<u>\$ 172,668</u>

4 Note: All amounts are 100% jurisdictional.

COLUMBIA GAS OF KENTUCKY, INC.
 CASE NO. 2021 - 00183
 TOTAL COMPANY DIRECT CIVIC, POLITICAL AND RELATED ACTIVITIES
 BASE PERIOD: TWELVE MONTHS ENDED AUGUST 31, 2021
 FORECASTED TEST PERIOD: TWELVE MONTHS ENDED DECEMBER 31, 2022

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

SCHEDULE F-9
 PAGE 1 OF 1
 WITNESS: GORE

LINE NO.	ITEM (A)	BASE PERIOD AMOUNT (B)	FORECASTED PERIOD AMOUNT (C)
1	DONATIONS	\$ -	\$ -
2	CIVIC DUTIES	-	-
3	POLITICAL ACTIVITIES	60,823	59,845
4	OTHER	-	-
5	TOTAL	<u>\$ 60,823</u>	<u>\$ 59,845</u>

6 Note: All amounts are 100% jurisdictional.

7 Note: These items are excluded from the Revenue Requirement.

8 Note: These amounts do not include amounts in Account 426.

Columbia Gas of Kentucky, Inc.
CASE NO. 2021-00183
Forecasted Test Period Filing Requirements
807 KAR 5:001 Section 16-(8)(g)

Description of Filing Requirement:

Analyses of payroll costs including schedules for wages and salaries, employee benefits, payroll taxes, straight time and overtime hours, and executive compensation by title;

Response:

Please refer to the attached Schedule G.

Responsible Witness:

Chun-Yi Lai, Jeffery T. Gore, Susanne M. Taylor

SCHEDULE G

JURISDICTIONAL PAYROLL COST ANALYSIS FOR THE BASE AND FORECASTED PERIOD

COLUMBIA GAS OF KENTUCKY, INC.

CASE NO. 2021 - 00183

BASE PERIOD FOR THE TWELVE MONTHS ENDED AUGUST 31, 2021

FORECASTED PERIOD FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2022

<u>SCHEDULE</u>	<u>PROVIDED</u>	<u>DESCRIPTION</u>
G-1	SHEET 1 OF 1	PAYROLL COSTS
G-2	SHEETS 1-3 OF 3	EXECUTIVE COMPENSATION

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2021 - 00183
PAYROLL COSTS
BASE PERIOD: TWELVE MONTHS ENDED AUGUST 31, 2021
FORECASTED TEST PERIOD: TWELVE MONTHS ENDED DECEMBER 31, 2022

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

SCHEDULE G-1
PAGE 1 OF 1
WITNESS: LAI

LINE NO.	DESCRIPTION	BASE PERIOD	ADJUSTMENTS	FORECASTED PERIOD
<u>OPERATIONS & MAINTENANCE EXPENSE</u>				
1	PAYROLL COSTS	\$ 13,011,952	\$ 1,261,389	\$ 14,273,342
2	EMPLOYEE BENEFITS	\$ 2,159,840	\$ 1,157,219	\$ 3,317,059
3	PAYROLL TAXES	\$ 920,112	\$ 186,957	\$ 1,107,068
4	TOTAL PAYROLL COSTS	<u>\$ 16,091,904</u>	<u>\$ 2,605,565</u>	<u>\$ 18,697,469</u>
5	STRAIGHT-TIME HOURS	363,750		N/A
6	OVERTIME HOURS	43,074		N/A

NOTES:

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2021 - 00183
EXECUTIVE COMPENSATION
BASE PERIOD: TWELVE MONTHS ENDED AUGUST 31, 2021
FORECASTED TEST PERIOD: TWELVE MONTHS ENDED DECEMBER 31, 2022

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

SCHEDULE G-2
PAGE 1 OF 3
WITNESS: LAI

LINE NO.	DESCRIPTION	BASE PERIOD	ADJUSTMENTS	FORECASTED PERIOD
1	Chief Executive Officer¹			
2	<u>Gross Payroll</u>			
3	Salary	\$ 37,452	\$ 1,455	\$ 38,907
4	Other Allowances and Compensation	\$ 107,851	\$ 75,374	\$ 183,225
5	Total Salary and Compensation	\$ 145,303	\$ 76,829	\$ 222,132
6				
7	<u>Employee Benefits</u>			
8	Pensions	\$ -	\$ -	\$ -
9	Other Benefits	\$ 6,950	\$ 270	\$ 7,220
10	Total Employee Benefits	\$ 6,950	\$ 270	\$ 7,220
11				
12	<u>Payroll Taxes</u>			
13	F.I.C.A.	\$ 4,906	\$ 574	\$ 5,480
14	Federal Unemployment	\$ 258	-	\$ 258
15	State Unemployment	\$ 332	-	\$ 332
16	Total Payroll Taxes	\$ 5,497	\$ 574	\$ 6,071
17				
18	Total Compensation	\$ 157,749	\$ 77,673	\$ 235,422
19				
20	Chief Financial Officer¹			
21	<u>Gross Payroll</u>			
22	Salary	\$ 22,506	\$ 904	\$ 23,409
23	Other Allowances and Compensation	\$ 27,131	\$ 45,586	\$ 72,718
24	Total Salary and Compensation	\$ 49,637	\$ 46,490	\$ 96,127
25				
26	<u>Employee Benefits</u>			
27	Pensions	\$ -	\$ -	\$ -
28	Other Benefits	\$ 4,176	\$ 168	\$ 4,344
29	Total Employee Benefits	\$ 4,176	\$ 168	\$ 4,344
30				
31	<u>Payroll Taxes</u>			
32	F.I.C.A.	\$ 2,105	\$ 415	\$ 2,520
33	Federal Unemployment	\$ 259	-	\$ 259
34	State Unemployment	\$ 333	-	\$ 333
35	Total Payroll Taxes	\$ 2,696	\$ 415	\$ 3,111
36				
37	Total Compensation	\$ 56,509	\$ 47,072	\$ 103,582

¹Non-CKY officer compensation reflects only the portion allocated to CKY

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2021 - 00183
EXECUTIVE COMPENSATION
BASE PERIOD: TWELVE MONTHS ENDED AUGUST 31, 2021
FORECASTED TEST PERIOD: TWELVE MONTHS ENDED DECEMBER 31, 2022

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

SCHEDULE G-2
PAGE 2 OF 3
WITNESS: LAI

LINE NO.	DESCRIPTION	BASE PERIOD	ADJUSTMENTS	FORECASTED PERIOD
1	Chief Operating Officer¹			
2	<u>Gross Payroll</u>			
3	Salary	\$ 33,172	\$ 1,332	\$ 34,504
4	Other Allowances and Compensation	\$ 39,115	69,224	\$ 108,339
5	Total Salary and Compensation	\$ 72,287	\$ 70,555	\$ 142,843
6				
7	<u>Employee Benefits</u>			
8	Pensions	\$ -	\$ -	\$ -
9	Other Benefits	\$ 6,156	247	\$ 6,403
10	Total Employee Benefits	\$ 6,156	\$ 247	\$ 6,403
11				
12	<u>Payroll Taxes</u>			
13	F.I.C.A.	\$ 3,073	\$ 668	\$ 3,741
14	Federal Unemployment	\$ 381	-	\$ 381
15	State Unemployment	\$ 490	-	\$ 490
16	Total Payroll Taxes	\$ 3,945	\$ 668	\$ 4,612
17				
18	Total Compensation	\$ 82,387	\$ 71,470	\$ 153,858
19				
20	Chief Legal Officer^{1,2}			
21	<u>Gross Payroll</u>			
22	Salary	\$ 17,440	\$ (355)	\$ 17,085
23	Other Allowances and Compensation	\$ 65,704	(28,224)	\$ 37,480
24	Total Salary and Compensation	\$ 83,144	\$ (28,579)	\$ 54,565
25				
26	<u>Employee Benefits</u>			
27	Pensions	\$ 1,351	\$ (1,351)	\$ -
28	Other Benefits	\$ 3,236	(66)	\$ 3,170
29	Total Employee Benefits	\$ 4,588	\$ (1,417)	\$ 3,170
30				
31	<u>Payroll Taxes</u>			
32	F.I.C.A.	\$ 3,616	\$ (2,073)	\$ 1,544
33	Federal Unemployment	\$ 259	-	\$ 259
34	State Unemployment	\$ 259	93	\$ 352
35	Total Payroll Taxes	\$ 4,135	\$ (1,980)	\$ 2,155
36				
37	Total Compensation	\$ 91,866	\$ (31,976)	\$ 59,890
38				
39	Chief Experience Officer¹			
40	<u>Gross Payroll</u>			
41	Salary	\$ 19,424	\$ 780	\$ 20,204
42	Other Allowances and Compensation	\$ 21,374	19,715	\$ 41,089
43	Total Salary and Compensation	\$ 40,798	\$ 20,495	\$ 61,293
44				
45	<u>Employee Benefits</u>			
46	Pensions	\$ 4,155	\$ 540	\$ 4,695
47	Other Benefits	\$ 3,604	145	\$ 3,749
48	Total Employee Benefits	\$ 7,759	\$ 685	\$ 8,444
49				
50	<u>Payroll Taxes</u>			
51	F.I.C.A.	\$ 1,253	\$ 458	\$ 1,710
52	Federal Unemployment	\$ 268	-	\$ 268
53	State Unemployment	\$ 364	-	\$ 364
54	Total Payroll Taxes	\$ 1,884	\$ 458	\$ 2,342
55				
56	Total Compensation	\$ 50,441	\$ 21,638	\$ 72,079

¹Non-CKY officer compensation reflects only the portion allocated to CKY

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2021 - 00183
EXECUTIVE COMPENSATION
BASE PERIOD: TWELVE MONTHS ENDED AUGUST 31, 2021
FORECASTED TEST PERIOD: TWELVE MONTHS ENDED DECEMBER 31, 2022

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

SCHEDULE G-2
PAGE 3 OF 3
WITNESS: LAI

LINE NO.	DESCRIPTION	BASE PERIOD	ADJUSTMENTS	FORECASTED PERIOD
1	President & COO, Columbia Gas of Kentucky			
2	<u>Gross Payroll</u>			
3	Salary	\$ 253,750	\$ 10,188	\$ 263,938
4	Other Allowances and Compensation	\$ 128,279	164,840	\$ 293,119
5	Total Salary and Compensation	\$ 382,029	\$ 175,028	\$ 557,057
6				
7	<u>Employee Benefits</u>			
8	Pensions	\$ -	\$ -	\$ -
9	Other Benefits	\$ 47,087	1,891	\$ 48,978
10	Total Employee Benefits	\$ 47,087	\$ 1,891	\$ 48,978
11				
12	<u>Payroll Taxes</u>			
13	F.I.C.A.	\$ 14,230	\$ 5,914	\$ 20,144
14	Federal Unemployment	\$ 7,000	-	\$ 7,000
15	State Unemployment	\$ 11,100	(600)	\$ 10,500
16	Total Payroll Taxes	\$ 32,330	\$ 5,314	\$ 37,644
17				
18	Total Compensation	\$ 461,447	\$ 182,232	\$ 643,679
19				
20	Vice President Gas Operations, Columbia Gas of Kentucky			
21	<u>Gross Payroll</u>			
22	Salary	\$ 236,777	\$ 7,741	\$ 244,518
23	Other Allowances and Compensation	\$ 153,191	112,480	\$ 265,671
24	Total Salary and Compensation	\$ 389,968	\$ 120,221	\$ 510,189
25				
26	<u>Employee Benefits</u>			
27	Pensions	\$ -	\$ -	\$ -
28	Other Benefits	\$ 43,938	1,436	\$ 45,374
29	Total Employee Benefits	\$ 43,938	\$ 1,436	\$ 45,374
30				
31	<u>Payroll Taxes</u>			
32	F.I.C.A.	\$ 14,327	\$ 4,716	\$ 19,043
33	Federal Unemployment	\$ 7,000	-	\$ 7,000
34	State Unemployment	\$ 11,100	(600)	\$ 10,500
35	Total Payroll Taxes	\$ 32,427	\$ 4,116	\$ 36,543
36				
37	Total Compensation	\$ 466,332	\$ 125,773	\$ 592,106

¹Non-CKY officer compensation reflects only the portion allocated to CKY

²The Chief Legal Officer data contains information for two separate employees who shared the same role for separate and distinct time periods during the base year. For the base year period, the existing Chief Legal Officer at the time was in the role from September 1, 2020 through January 31, 2021 at which time she retired from NiSource. The successor Chief Legal Officer was in the role from February 1, 2021 through August 31, 2021. Amounts above do not include compensation provided after the predecessor retired and was no longer a company executive. Nor does this include Restricted Stock compensation deferred (under IRS codes 162(m) and 409(a)) for the retired Chief Legal Officer, the cost of which were not included in the cost of service.

Columbia Gas of Kentucky, Inc.
CASE NO. 2021-00183
Forecasted Test Period Filing Requirements
807 KAR 5:001 Section 16-(8)(h)

Description of Filing Requirement:

A computation of the gross revenue conversion factor for the forecasted period;

Response:

Please refer to the attached Schedule H.

Responsible Witness:

Jeffery T. Gore

SCHEDULE H

COMPUTATION OF GROSS REVENUE CONVERSION FACTOR

COLUMBIA GAS OF KENTUCKY, INC.

CASE NO. 2021 - 00183

BASE PERIOD: FOR THE TWELVE MONTHS ENDED AUGUST 31, 2021

FORECASTED PERIOD: FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2022

SCHEDULE

DESCRIPTION

H-1

GROSS REVENUE CONVERSION FACTOR

NO UPDATE REQUIRED FOR SCHEDULE H

Columbia Gas of Kentucky, Inc.
CASE NO. 2021-00183
Forecasted Test Period Filing Requirements
807 KAR 5:001 Section 16-(8)(i)

Description of Filing Requirement:

Comparative income statements (exclusive of dividends per share or earnings per share), revenue statistics and sales statistics for the five (5) most recent calendar years from the application filing date, the base period, the forecasted period, and two (2) calendar years beyond the forecast period;

Response:

Please refer to the attached Schedule I.

Responsible Witness:

Jeffery T. Gore, Chun-Yi Lai

SCHEDULE I

STATISTICAL DATA

COLUMBIA GAS OF KENTUCKY, INC.

CASE NO. 2021 - 00183

BASE PERIOD : FOR THE TWELVE MONTHS ENDED AUGUST 31, 2021

FORECASTED PERIOD : FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2022

<u>SCHEDULE</u>	<u>PROVIDED</u>	<u>DESCRIPTION</u>
I-1	SHEET 1 OF 1	COMPARATIVE INCOME STATEMENT
I-2	SHEET 1 OF 1	REVENUE STATISTICS - TOTAL COMPANY
I-3	SHEET 1 OF 1	SALES STATISTICS - TOTAL COMPANY

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2021 - 00183
COMPARATIVE INCOME STATEMENTS
BASE PERIOD: TWELVE MONTHS ENDED AUGUST 31, 2021
FORECASTED TEST PERIOD: TWELVE MONTHS ENDED DECEMBER 31, 2022

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

SCHEDULE I-1
SHEET 1 OF 1
WITNESS: GORE

LINE NO. DESCRIPTION	MOST RECENT FIVE CALENDAR YEARS					PROJECTED CALENDAR YEARS			
	2016	2017	2018	2019	2020	BASE 8/31/2021	FORECAST 12/31/2022	2023	2024
	\$	\$	\$	\$	\$	\$	\$	\$	\$
						[1]	[1]	[2]	[2]
1 OPERATING REVENUES									
2 GAS SERVICE	76,978,555	105,068,123	116,801,741	111,395,626	107,987,190	116,037,377	123,612,205	109,899,114	110,508,900
3 TRANSPORTATION	20,845,933	24,610,660	22,810,197	23,035,616	21,881,512	21,553,667	22,525,103	18,305,000	17,680,000
4 OTHER REVENUE	10,831,437	7,466,594	3,976,745	3,496,745	1,137,134	2,177,906	1,227,553	1,410,557	1,410,557
5 TOTAL OPERATING REVENUES	108,655,925	137,145,377	143,588,683	137,927,987	131,005,836	139,768,950	147,364,861	129,614,671	129,599,458
6 OPERATING EXPENSES									
7 GAS PURCHASED	38,555,463	51,978,938	55,719,154	46,522,943	37,202,380	47,605,347	49,843,851	46,225,537	46,225,537
8 OPERATION	34,423,310	41,608,572	38,405,874	43,548,622	44,247,504	44,379,098	49,139,454	50,687,696	51,984,606
9 MAINTENANCE	4,694,896	5,436,360	5,775,669	5,768,694	5,753,656	6,543,592	6,336,448	6,536,091	6,703,326
10 DEPRECIATION & DEPLETION	9,130,544	11,977,459	12,807,797	13,883,939	15,169,708	16,027,505	19,609,323	19,831,163	21,556,934
11 TAXES - OTHER THAN INCOME	4,280,786	4,679,717	5,050,151	5,747,586	6,749,593	6,940,791	8,629,744	10,044,777	11,150,333
12 TOTAL OPERATING EXPENSES	91,085,001	115,681,046	117,758,644	115,471,783	109,122,841	121,496,333	133,558,821	133,325,264	137,620,737
13 OPERATING INCOME (LOSS)	17,570,925	21,464,331	25,830,040	22,456,204	21,882,995	18,272,617	13,806,041	(3,710,593)	(8,021,279)
14 OTHER INCOME (DEDUCTIONS)									
15 INCOME FROM INVESTMENT IN SUBSIDIARY	33,328	35,433	56,477	54,096	42,232	0	0	0	0
16 INTEREST INCOME AND OTHER, NET	2,236,712	3,458,681	2,541,849	2,808,852	1,024,265	1,483,609	568,449	566,346	620,006
17 INTEREST EXPENSE	(5,490,334)	(6,123,530)	(6,228,556)	(6,783,497)	(7,457,331)	(7,727,781)	(9,192,200)	(10,455,148)	(11,838,489)
18 TOTAL OTHER INCOME	(3,220,294)	(2,629,416)	(3,630,230)	(3,920,549)	(6,390,834)	(6,244,172)	(8,623,751)	(9,888,802)	(11,218,483)
19 INCOME BEFORE INCOME TAXES	14,350,631	18,834,915	22,199,810	18,535,655	15,492,161	12,028,445	5,182,290	(13,599,395)	(19,239,762)
20 INCOME TAXES	4,469,373	6,153,672	4,352,702	3,183,655	3,914,138	2,898,536	337,304	(4,306,723)	(5,809,011)
21 NET INCOME	9,881,258	12,681,243	17,847,108	15,352,000	11,578,023	9,129,909	4,844,986	(9,292,671)	(13,430,751)

[1] Unbilled Revenue is not included in the forecasted months of the Base and Forecast Period. Additionally, the Forecast period does not include the revenue from this case.

[2] Projected calendar years 2023 and 2024 do not reflect what is presented in the current case or subsequent cases, if any.

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2021 - 00183
TOTAL COMPANY REVENUE STATISTICS
BASE PERIOD: TWELVE MONTHS ENDED AUGUST 31, 2021
FORECASTED TEST PERIOD: TWELVE MONTHS ENDED DECEMBER 31, 2022

DATA: BASE PERIOD FORECASTED PERIOD
TYPE OF FILING: ORIGINAL UPDATED
WORKPAPER REFERENCE NO(S):
SCHEDULE I-2
SHEET 1 OF 1
WITNESS: GORE

LINE NO.	DESCRIPTION	MOST RECENT FIVE CALENDAR YEARS					PROJECTED CALENDAR YEARS			
		2016	2017	2018	2019	2020	BASE 8/31/2021	FORECAST 12/31/2022	2023	2024
1	SALES REVENUE BY CUSTOMER CLASS						[1]	[1]	[2]	[2]
2	RESIDENTIAL	\$52,482,476	\$71,660,456	\$82,733,172	\$77,458,145	\$74,563,840	\$81,053,139	\$86,457,144	\$77,740,650	\$78,482,749
3	COMMERCIAL	20,569,497	29,692,161	34,732,912	32,337,336	29,565,415	33,324,506	35,527,762	30,339,519	30,222,642
4	INDUSTRIAL	1,106,835	842,179	1,579,488	2,074,552	1,491,491	1,587,567	1,704,101	1,818,945	1,803,509
5	PUBLIC UTILITIES	50,748	77,326	84,814	74,222	67,436	72,165	80,099	0	0
6	OTHER	0	0	0	0	0	0	0	0	0
7	UNBILLED	2,769,000	2,796,000	(2,328,646)	(549,971)	2,298,872	88,717	0	0	0
8		\$76,978,555	\$105,068,123	\$116,801,741	\$111,394,284	\$107,987,054	\$116,126,094	\$123,769,106	\$109,899,114	\$110,508,900
9	TRANSPORTATION REVENUE BY CUSTOMER CLASS									
10	RESIDENTIAL	\$8,208,906	\$9,044,998	\$8,811,590	\$8,386,117	\$8,337,304	\$7,742,930	\$7,250,553	5,636,000	\$5,151,000
11	COMMERCIAL	7,463,350	9,071,017	9,118,862	9,096,985	8,766,484	8,549,116	9,711,340	7,795,000	7,613,000
12	INDUSTRIAL	4,910,677	6,023,645	5,453,305	5,459,094	5,040,266	5,283,607	5,592,669	4,874,000	4,916,000
13	UNBILLED	263,000	471,000	(573,560)	93,419	(262,541)	(21,986)	0	0	0
14		\$20,845,933	\$24,610,660	\$22,810,197	\$23,035,616	\$21,881,512	\$21,553,667	\$22,554,562	\$18,305,000	\$17,680,000
15	TOTAL REVENUE	\$97,824,488	\$129,678,783	\$139,611,938	\$134,429,900	\$129,868,566	\$137,679,761	\$146,323,668	\$128,204,114	\$128,188,900
16	NUMBER OF SALES CUSTOMERS BY CLASS									
17	RESIDENTIAL	100,406	102,443	104,305	105,929	108,375	107,891	107,863	109,531	111,050
18	COMMERCIAL	10,306	10,553	10,844	11,052	11,200	11,140	11,487	11,785	12,033
19	INDUSTRIAL	42	49	54	54	48	48	51	51	51
20	PUBLIC UTILITIES	2	2	2	2	2	2	2	2	2
21	OTHER	0	0	0	0	0	0	0	0	0
22		110,756	113,047	115,205	117,037	119,625	119,081	119,403	121,369	123,137
23	NUMBER OF TRANSPORTATION CUSTOMERS BY CLASSE									
24	RESIDENTIAL	20,958	19,187	17,843	16,719	15,552	15,348	13,829	12,816	11,716
25	COMMERCIAL	3,639	3,432	3,200	2,978	2,818	2,780	3,225	2,151	1,921
26	INDUSTRIAL	73	69	65	64	65	66	66	66	66
27		24,670	22,688	21,108	19,761	18,435	18,193	17,120	15,033	13,703
28	TOTAL CUSTOMERS	135,426	135,735	136,313	136,798	138,060	137,274	136,523	136,402	136,840
29	AVERAGE SALES REVENUE PER CLASS									
30	RESIDENTIAL	523	700	793	731	688	751	802	710	707
31	COMMERCIAL	1,996	2,814	3,203	2,926	2,640	2,992	3,093	2,574	2,512
32	INDUSTRIAL	26,353	17,187	29,250	38,418	31,073	33,306	33,359	35,607	35,305
33	PUBLIC UTILITIES	25,374	38,663	42,407	37,111	33,718	36,083	40,050	0	0
34	OTHER	0	0	0	0	0	0	0	0	0
35	AVERAGE TRANSPORTATION REVENUE PER CLASS									
36	RESIDENTIAL	392	471	494	502	536	504	524	440	440
37	COMMERCIAL	2,051	2,643	2,850	3,055	3,111	3,075	3,012	3,624	3,963
38	INDUSTRIAL	67,270	87,299	83,897	85,298	77,543	80,563	84,737	73,848	74,485

[1] Unbilled Revenue is not included in the forecasted months of the Base and Forecast Period. Additionally, the Forecast period does not include the revenue from this case.

[2] Projected calendar years 2023 and 2024 do not reflect what is presented in the current case or subsequent cases, if any.

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2021 - 00183
SALES STATISTICS
BASE PERIOD: TWELVE MONTHS ENDED AUGUST 31, 2021
FORECASTED TEST PERIOD: TWELVE MONTHS ENDED DECEMBER 31, 2022

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

SCHEDULE I-3
SHEET 1 OF 1
WITNESS: GORE

LINE NO.	DESCRIPTION	MOST RECENT FIVE CALENDAR YEARS [1]					PROJECTED CALENDAR YEARS			
		2016	2017	2018	2019	2020	BASE 8/31/2021	FORECAST 12/31/2022	2023	2024
		Mcf	Mcf	Mcf	Mcf	Mcf	Mcf	Mcf	Mcf	Mcf
1	SALES BY CUSTOMER CLASS								[2]	[2]
2	RESIDENTIAL	5,993,458	5,884,274	7,155,464	6,789,708	6,636,467	7,809,055	7,260,135	7,476,000	7,560,000
3	COMMERCIAL	3,072,036	3,142,961	3,810,208	3,688,561	3,428,897	4,152,209	3,764,009	3,665,000	3,641,000
4	INDUSTRIAL	251,743	111,377	218,258	352,868	261,357	275,218	255,969	244,000	246,000
5	PUBLIC UTILITIES	9,854	9,955	11,289	10,617	9,874	11,661	11,251	0	0
6	OTHER	0	0	0	0	0	0	0	0	0
7	TOTAL	9,327,091	9,148,566	11,195,219	10,841,755	10,336,595	12,248,143	11,291,364	11,385,000	11,447,000
8	NUMBER OF SALES CUSTOMERS BY CLASS									
9	RESIDENTIAL	100,406	102,443	104,305	105,929	108,375	107,891	107,863	109,531	111,050
10	COMMERCIAL	10,306	10,553	10,844	11,052	11,200	11,140	11,487	11,785	12,033
11	INDUSTRIAL	42	49	54	54	48	48	51	51	51
12	PUBLIC UTILITIES	2	2	2	2	2	2	2	2	2
13	OTHER	0	0	0	0	0	0	0	0	0
14	TOTAL	110,756	113,047	115,205	117,037	119,625	119,081	119,403	121,369	123,137
15	AVERAGE SALES PER CLASS									
16	RESIDENTIAL	60	57	69	64	61	72	67	68	68
17	COMMERCIAL	298	298	351	334	306	373	328	311	303
18	INDUSTRIAL	5,994	2,273	4,042	6,535	5,445	5,774	5,011	4,777	4,816
19	OTHER	4,927	4,978	5,645	5,309	4,937	5,831	5,626	0	0

[1] Unbilled volumes are not included in the forecasted months of the Base and Forecast Period.

[2] Projected calendar years 2023 and 2024 do not reflect what is presented in the current case or subsequent cases, if any.

Columbia Gas of Kentucky, Inc.
CASE NO. 2021-00183
Forecasted Test Period Filing Requirements
807 KAR 5:001 Section 16-(8)(j)

Description of Filing Requirement:

A cost of capital summary for both the base period and forecasted period with supporting schedules providing details on each component of the capital structure.

Response:

Please refer to the attached Schedule J.

Responsible Witness:

Vincent V. Rea

SCHEDULE J

COST OF CAPITAL

COLUMBIA GAS OF KENTUCKY, INC.

CASE NO. 2021 - 00183

BASE PERIOD : FOR THE TWELVE MONTHS ENDED AUGUST 31, 2021

FORECASTED PERIOD : FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2022

<u>SCHEDULE</u>	<u>PROVIDED</u>	<u>DESCRIPTION</u>
J-1	SHEET 1 OF 2	COST OF CAPITAL SUMMARY
J-1.1/J-1.2	N/A	AVG. FORECASTED PERIOD CAPITAL STRUCTURE
J-2	N/A	EMBEDDED COST OF SHORT-TERM DEBT
J-3	N/A	EMBEDDED COST OF LONG-TERM DEBT
J-4	N/A	EMBEDDED COST OF PREFERRED STOCK

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2021 - 00183
COST OF CAPITAL SUMMARY
AS OF AUGUST 31, 2021

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

SCHEDULE J-1
SHEET 1 OF 2
WITNESS: REA

LINE NO.	CLASS OF CAPITAL (A)	WORKPAPER REFERENCE (B)	AMOUNT (C) \$	PERCENT OF TOTAL (D)	COST RATE (E)	WEIGHTED COST (F=D*E)
1	SHORT-TERM DEBT	(1)	22,405,122	5.53%	0.13%	0.01%
2	LONG-TERM DEBT	(1)	176,375,000	43.50%	4.75%	2.06%
3	PREFERRED STOCK	(1)	0	0.00%	0.00%	0.00%
4	COMMON EQUITY	(1)	<u>206,690,219</u>	<u>50.98%</u>	10.30%	<u>5.25%</u>
5	TOTAL CAPITAL		405,470,341	100.00%		7.32%

NOTE (1) SEE ATTACHMENT VVR-5 PAGE 1 OF 1 FROM VINCENT REA TESTIMONY

Columbia Gas of Kentucky, Inc.
CASE NO. 2021-00183
Forecasted Test Period Filing Requirements
807 KAR 5:001 Section 16-(8)(k)

Description of Filing Requirement:

Comparative financial data and earnings measures for the ten (10) most recent calendar years, the base period, and the forecast period;

Response:

Please refer to the attached Schedule K.

Responsible Witness:

Jeffery T. Gore

SCHEDULE K

COMPARATIVE FINANCIAL DATA AND EARNINGS MEASURE FOR THE
TEN MOST RECENT CALENDAR YEARS, BASE PERIOD AND FORECASTED PERIOD

COLUMBIA GAS OF KENTUCKY, INC.

CASE NO. 2021 - 00183

BASE PERIOD: FOR THE TWELVE MONTHS ENDED AUGUST 31, 2021

FORECASTED PERIOD: FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2022

<u>SCHEDULE</u>	<u>PROVIDED</u>	<u>DESCRIPTION</u>
K	SHEETS 1-4 OF 4	COMPARATIVE FINANCIAL DATA

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2021 - 00183
COMPARATIVE FINANCIAL DATA
BASE PERIOD: TWELVE MONTHS ENDED AUGUST 31, 2021
FORECASTED TEST PERIOD: TWELVE MONTHS ENDED DECEMBER 31, 2022

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

SCHEDULE K
SHEET 1 OF 4
WITNESS: GORE

LINE NO.	DESCRIPTION	FORECASTED PERIOD	BASE PERIOD	MOST RECENT CALENDAR YEARS - AS REPORTED													
				2020	2019	2018	2017	2016	2015	2014	2013	2012	2011	2010			
1	PLANT DATA: (\$000)																
2	PLANT IN SERVICE BY FUNCTIONAL CLASS																
3	INTANGIBLE PLANT	11,256	9,084	6,949	6,882	5,807	5,455	5,489	5,341	4,672	2,935	2,925	2,358	2,019			
4	DISTRIBUTION PLANT	659,780	609,070	580,151	526,973	478,407	445,905	415,187	384,450	354,921	327,919	310,090	295,142	282,966			
5	GENERAL PLANT	6,634	6,398	6,225	6,140	5,975	5,750	4,938	4,832	4,429	5,201	5,302	5,086	4,471			
6	PRODUCTION PLANT - LIQUEFIED GAS	0	0	0	0	0	0	0	0	0	0	8	8	8			
7	CAPITALIZED LEASES NET			400	400	400	400										
8	RIGHT OF USE	0	0	531	654			0	0	0	0	0	0	0			
9	GAS PLANT HELD FOR FUTURE USE	0	0	0	0	0	0	0	0	0	0	0	0	0			
10	GAS PLANT ACQUISITION ADJUSTMENTS	(777)	(777)	(777)	(777)	(777)	(777)	(777)	(777)	0	0	0	0	0			
11	GROSS PLANT	676,893	623,775	593,479	540,272	489,812	456,733	424,837	393,846	364,022	336,055	318,325	302,594	289,464			
12	LESS: ACCUMULATED DEPRECIATION	176,792	172,882	168,016	163,614	157,738	151,437	145,101	141,164	135,601	133,426	131,057	128,017	124,484			
13	NET PLANT IN SERVICE	500,101	450,893	425,463	376,658	332,074	305,296	279,736	252,682	228,421	202,629	187,268	174,577	164,980			
14	CONSTRUCTION WORK IN PROGRESS																
15	INTANGIBLE PLANT	0	0	1,655	430	814	764	935	900	851	1,799	734	794	681			
16	DISTRIBUTION PLANT	0	0	11,482	6,360	6,619	1,696	(97)	5,961	5,244	4,266	2,083	1,788	2,182			
17	GENERAL PLANT	0	0	58	6	6	69	192	64	21	43	44	49	468			
18	PRODUCTION PLANT - LIQUEFIED GAS	0	0	0	0	0	0	0	0	0	0	0	0	0			
19	TOTAL CWIP	0	0	13,195	6,796	7,439	2,529	1,030	6,925	6,116	6,108	2,861	2,631	3,331			
20	TOTAL	500,101	450,893	438,658	383,454	339,513	307,825	280,766	259,607	234,537	208,737	190,129	177,208	168,311			

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2021 - 00183
COMPARATIVE FINANCIAL DATA
BASE PERIOD: TWELVE MONTHS ENDED AUGUST 31, 2021
FORECASTED TEST PERIOD: TWELVE MONTHS ENDED DECEMBER 31, 2022

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

SCHEDULE K
SHEET 2 OF 4
WITNESS: GORE

LINE NO.	DESCRIPTION	FORECASTED PERIOD [1]	BASE PERIOD	MOST RECENT CALENDAR YEARS - AS REPORTED												
				2020	2019	2018	2017	2016	2015	2014	2013	2012	2011	2010		
1	<u>CAPITAL STRUCTURE:</u>															
2	(BASED ON YEAR-END ACCOUNTS)															
3	SHORT-TERM DEBT (\$000)	13,858	22,405	34,268	21,860	7,375	27,826	7,014	0	0	0	0	0	0	0	0
4	LONG-TERM DEBT (\$000)	197,144	176,375	154,375	142,375	127,375	114,375	118,585	98,335	98,335	93,335	82,055	82,055	82,055	82,055	82,055
5	PREFERRED STOCK (\$000)	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
6	COMMON EQUITY (\$000)	234,535	206,690	186,263	168,685	153,333	132,986	120,305	114,423	110,501	100,386	91,857	90,342	89,397		
7	TOTAL	<u>445,537</u>	<u>405,470</u>	<u>374,906</u>	<u>332,920</u>	<u>288,083</u>	<u>275,187</u>	<u>245,904</u>	<u>212,758</u>	<u>208,836</u>	<u>193,721</u>	<u>173,912</u>	<u>172,397</u>	<u>171,452</u>		
8	<u>CONDENSED INCOME STATEMENT DATA: (\$000)</u>															
9	OPERATING REVENUES	147,365	139,769	131,005	137,928	143,589	137,145	108,656	131,960	168,059	137,501	101,085	145,314	136,789		
10	OPERATING EXPENSES (EXCLUDING FEDERAL AND STATE TAXES)	133,559	121,496	109,123	115,472	117,759	115,681	91,085	110,672	144,427	119,443	85,385	126,137	119,579		
11	STATE INCOME TAX (CURRENT)	135	225	332	678	1,074	855	664	877	1,407	282	624	957	950		
12	FEDERAL INCOME TAX (CURRENT)	215	2,694	3,604	2,531	3,108	5,334	3,858	7,201	5,964	4,792	4,424	5,679	5,473		
13	FEDERAL AND STATE INCOME TAX NET	350	2,919	3,936	3,209	4,182	6,189	4,522	8,078	7,371	5,074	5,048	6,636	6,423		
14	INVESTMENT TAX CREDITS	(13)	(21)	(22)	(24)	171	(36)	(53)	(66)	(75)	(80)	(80)	(82)	(85)		
15	OPERATING INCOME	<u>13,469</u>	<u>15,374</u>	<u>17,968</u>	<u>19,271</u>	<u>21,477</u>	<u>15,311</u>	<u>13,102</u>	<u>13,276</u>	<u>16,336</u>	<u>13,064</u>	<u>10,732</u>	<u>12,623</u>	<u>10,872</u>		
16	AFUDC	232	140	131	218	151	108	59	106	152	99	42	18	34		
17	OTHER INCOME NET	568	1,484	1,066	2,863	2,598	3,494	2,270	3,461	1,098	2,340	2,543	3,042	4,027		
18	INCOME AVAILABLE FOR FIXED CHARGES	<u>14,269</u>	<u>16,998</u>	<u>19,165</u>	<u>22,352</u>	<u>24,226</u>	<u>18,913</u>	<u>15,431</u>	<u>16,843</u>	<u>17,586</u>	<u>15,503</u>	<u>13,317</u>	<u>15,683</u>	<u>14,933</u>		
19	INTEREST CHARGES	<u>9,486</u>	<u>7,868</u>	<u>7,588</u>	<u>7,001</u>	<u>6,379</u>	<u>6,232</u>	<u>5,550</u>	<u>5,721</u>	<u>5,513</u>	<u>5,067</u>	<u>4,802</u>	<u>4,829</u>	<u>4,243</u>		
20	NET INCOME	<u>4,783</u>	<u>9,130</u>	<u>11,577</u>	<u>15,351</u>	<u>17,847</u>	<u>12,681</u>	<u>9,881</u>	<u>11,122</u>	<u>12,073</u>	<u>10,436</u>	<u>8,515</u>	<u>10,854</u>	<u>10,690</u>		
21	CUMULATIVE CHANGE IN ACCTG PRIN	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A		
22	EARNINGS AVAILABLE FOR COMMON EQUITY	<u>4,783</u>	<u>9,130</u>	<u>11,577</u>	<u>15,351</u>	<u>17,847</u>	<u>12,681</u>	<u>9,881</u>	<u>11,122</u>	<u>12,073</u>	<u>10,436</u>	<u>8,515</u>	<u>10,854</u>	<u>10,690</u>		
23	AFUDC - % OF NET INCOME	4.85%	1.53%	1.13%	1.42%	0.85%	0.85%	0.60%	0.95%	1.26%	0.95%	0.49%	0.17%	0.32%		
24	AFUDC - % OF EARNINGS AVAILABLE FOR COMMON EQUITY	4.85%	1.53%	1.13%	1.42%	0.85%	0.85%	0.60%	0.95%	1.26%	0.95%	0.49%	0.17%	0.32%		

[1] The Forecast period does not include the revenue from this case.

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2021 - 00183
COMPARATIVE FINANCIAL DATA
BASE PERIOD: TWELVE MONTHS ENDED AUGUST 31, 2021
FORECASTED TEST PERIOD: TWELVE MONTHS ENDED DECEMBER 31, 2022

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

SCHEDULE K
SHEET 3 OF 4
WITNESS: GORE

LINE NO.	DESCRIPTION	FORECASTED PERIOD	BASE PERIOD	MOST RECENT CALENDAR YEARS - AS REPORTED										
				2020	2019	2018	2017	2016	2015	2014	2013	2012	2011	2010
1	<u>COSTS OF CAPITAL</u>													
2	EMBEDDED COST OF SHORT-TERM DEBT (%)	1.40%	0.13%	0.23%	1.93%	2.86%	1.73%	1.21%	0.72%	0.81%	0.71%	1.28%	1.62%	0.79%
3	EMBEDDED COST OF LONG-TERM DEBT (%)	4.56%	4.75%	4.96%	5.11%	5.27%	5.34%	5.34%	5.82%	5.82%	5.89%	5.68%	5.68%	5.68%
4	EMBEDDED COST OF PREFERRED STOCK (%)	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
5	<u>FIXED CHARGE COVERAGE:</u>													
6	PRE-TAX INTEREST COVERAGE	1.55	2.56	3.08	3.73	4.56	4.08	3.61	4.41	4.61	4.11	3.83	4.62	5.05
7	PRE-TAX INTEREST COVERAGE (EXCLUDING AFUDC)	1.52	2.51	3.02	3.62	4.46	4.00	3.57	4.33	4.49	4.03	3.80	4.60	5.01
8	AFTER TAX INTEREST COVERAGE	1.52	2.18	2.55	3.26	3.87	3.07	2.80	2.98	3.25	3.10	2.79	3.26	3.54
9	AFTER TAX INTEREST COVERAGE (EXCLUDING AFUI)	1.48	2.14	2.51	3.16	3.77	3.02	2.77	2.93	3.16	3.04	2.76	3.24	3.51
10	INDENTURE PROVISION COVERAGE	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
11	AFTER TAX FIXED CHARGE COVERAGE	0.52	1.18	1.55	2.26	2.87	2.07	1.80	1.98	2.25	2.10	1.79	2.26	2.54
12	<u>STOCK AND BOND RATINGS:</u>													
13	MOODY'S BOND RATING	N/A	All Columbia Gas of Kentucky, Inc's. stock is held by NiSource Distribution Group, Inc.											
14	S&P BOND RATING	N/A	The stock is not publicly traded.											
15	MOODY'S PREFERRED STOCK RATING	N/A												
16	S&P PREFERRED STOCK RATING	N/A												
17	<u>COMMON STOCK RELATED DATA:</u>													
18	SHARES OUTSTANDING YEAR END (000)	952,248	952,248	952,248	952,248	952,248	952,248	952,248	952,248	952,248	952,248	952,248	952,248	952,248
19	SHARES OUTSTANDING - WEIGHTED													
20	AVERAGE (MONTHLY) (000)	952,248	952,248	952,248	952,248	952,248	952,248	952,248	952,248	952,248	952,248	952,248	952,248	952,248
21	EARNINGS PER SHARE - WEIGHTED AVG. (\$)	5.02	9.59	12.16	16.12	18.74	13.32	10.38	11.68	12.68	10.96	8.94	11.40	11.23
22	DIVIDENDS PAID PER SHARE (\$)	0.00	4.20	0.00	0.00	0.00	0.00	4.20	8.40	2.10	2.10	7.35	10.50	10.50
23	DIVIDENDS DECLARED PER SHARE (\$)	0.00	4.20	0.00	0.00	0.00	0.00	4.20	8.40	2.10	2.10	7.35	10.50	10.50
24	DIVIDEND PAYOUT RATIO (DECLARED BASIS) (%)	0%	59%	0%	0%	0%	0%	40%	72%	17%	19%	82%	92%	94%
25	<u>MARKET PRICE - HIGH (LOW)</u>													
26	1ST QUARTER - HIGH (\$)	N/A	All Columbia Gas of Kentucky, Inc's. stock is held by NiSource Distribution Group, Inc.											
27	1ST QUARTER - LOW (\$)	N/A	The stock is not publicly traded.											
28	2ND QUARTER - HIGH (\$)	N/A												
29	2ND QUARTER - LOW (\$)	N/A												
30	3RD QUARTER - HIGH (\$)	N/A												
31	3RD QUARTER - LOW (\$)	N/A												
32	4TH QUARTER - HIGH (\$)	N/A												
33	4TH QUARTER - LOW (\$)	N/A												
34	BOOK VALUE PER SHARE (YEAR-END) (\$)	246.30	217.06	195.60	177.14	161.02	139.65	126.34	120.16	116.04	105.42	96.46	94.87	93.88

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2021 - 00183
COMPARATIVE FINANCIAL DATA
BASE PERIOD: TWELVE MONTHS ENDED AUGUST 31, 2021
FORECASTED TEST PERIOD: TWELVE MONTHS ENDED DECEMBER 31, 2022

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

SCHEDULE K
SHEET 4 OF 4
WITNESS: GORE

LINE NO.	DESCRIPTION	FORECASTED PERIOD	BASE PERIOD	MOST RECENT CALENDAR YEARS - AS REPORTED										
				2020	2019	2018	2017	2016	2015	2014	2013	2012	2011	2010
1	<u>RATE OF RETURN MEASURES:</u>													
2	RETURN ON COMMON EQUITY (AVERAGE)	2.2%	5.7%	6.5%	9.5%	12.5%	10.0%	8.4%	9.9%	11.4%	10.9%	9.3%	12.1%	12.0%
3	RETURN ON TOTAL CAPITAL (AVERAGE)	1.1%	3.0%	5.1%	6.2%	7.6%	5.9%	5.7%	6.3%	8.1%	7.1%	6.2%	7.3%	6.5%
4	RETURN ON NET PLANT IN SERVICE (AVERAGE)	2.8%	4.4%	4.5%	5.4%	6.7%	5.2%	4.9%	5.5%	7.6%	6.7%	5.9%	7.4%	6.7%
5	<u>OTHER FINANCIAL AND OPERATING DATA:</u>													
6	MIX OF SALES: (MMcf)													
7	RESIDENTIAL	7,260	7,809	6,636	6,790	7,156	5,884	5,993	6,292	7,511	7,010	5,552	6,381	6,829
8	COMMERCIAL	3,764	4,152	3,429	3,689	3,810	3,143	3,072	3,157	3,613	3,401	2,697	3,283	3,801
9	INDUSTRIAL	256	275	251	342	207	101	242	194	133	299	217	170	142
10	PUBLIC AUTHORITIES	<u>11</u>	<u>12</u>	<u>10</u>	<u>11</u>	<u>11</u>	<u>10</u>	<u>10</u>	<u>12</u>	<u>17</u>	<u>18</u>	<u>11</u>	<u>16</u>	<u>16</u>
11	TOTAL MIX OF SALES	11,291	12,248	10,326	10,832	11,184	9,138	9,317	9,655	11,274	10,728	8,477	9,851	10,788
12	MIX OF FUEL: (MMcf)													
13	COLUMBIA GAS TRANSMISSION CORP.	0	0	0	0	0	0	0	0	0	0	0	0	0
14	OTHER	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
15	TOTAL MIX OF FUEL	0	0	0	0	0	0	0	0	0	0	0	0	0
16	COMPOSITE DEPRECIATION RATE	2.90%	2.68%	2.51%	2.54%	1.77%	1.90%	2.05%	2.02%	2.02%	2.02%	2.03%	2.00%	2.01%

Columbia Gas of Kentucky, Inc.
CASE NO. 2021-00183
Forecasted Test Period Filing Requirements
807 KAR 5:001 Section 16-(8)(l)

Description of Filing Requirement:

A narrative description and explanation of all proposed tariff changes;

Response:

Please refer to the testimony of Judy M. Cooper located at Tab 19 for a narrative description of all proposed tariff changes. Proposed tariff sheets in both a clean and marked format are attached.

Responsible Witness:

Judy M. Cooper

NO UPDATE REQUIRED FOR SCHEDULE L

Columbia Gas of Kentucky, Inc.
CASE NO. 2021-00183
Forecasted Test Period Filing Requirements
807 KAR 5:001 Section 16-(8)(m)

Description of Filing Requirement:

A revenue summary for both the base period and forecasted period with supporting schedules, which provide detailed billing analyses for all customer classes;

Response:

Please refer to the attached Schedule M.

Responsible Witness:

Judith L. Siegler

SCHEDULE M

REVENUE SUMMARY FOR BASE PERIOD AND FORECASTED PERIOD

COLUMBIA GAS OF KENTUCKY, INC.

CASE NO. 2021 - 00183

BASE PERIOD : FOR THE TWELVE MONTHS ENDED AUGUST 31, 2021

FORECASTED PERIOD: FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2022

<u>SCHEDULE</u>	<u>PROVIDED</u>	<u>DESCRIPTION</u>
M	SHEET 1 OF 3	BASE AND FORECASTED PERIOD AT PRESENT RATES
M-2.1	N/A	PRESENT AND PROPOSED REVENUE AT FORECASTED PERIOD
M-2.2	N/A	BILLING ANALYSIS FOR THE FORECASTED PERIOD AT PRESENT RATES
M-2.2B	N/A	BILLING ANALYSIS FOR THE BASE PERIOD AT CURRENT RATES
M-2.3	N/A	BILLING ANALYSIS FOR THE FORECASTED PERIOD AT PROPOSED RATES

Columbia Gas of Kentucky, Inc.
Case No. 2021-00183
Revenues At Present and Proposed Rates
For the 12 Months Ended August 31, 2021
(Gas Service)

Data: Base Period Forecasted Period
Type of Filing: Original Update Revised
Work Paper Reference No(s):
12 Mos Actual / 0 Mos Forecasted

Schedule M
Page 1 of 3
Witness: Judith L. Siegler

Line No.	Description	Sept-20	Oct-20	Nov-20	Dec-20	Jan-21	Feb-21	Mar-21	Apr-21	May-21	Jun-21	Jul-21	Aug-21	Total
1	Revenue by Customer Class	(Act)	(Act)	(Act)	(Act)	(Act)	(Act)	(Act)	(Act)	(Act)	(Act)	(Act)	(Act)	
2	Residential Sales	\$ 2,954,400	\$ 3,319,591	\$ 4,612,138	\$ 9,543,719	\$ 13,474,130	\$ 13,569,159	\$ 11,046,064	\$ 6,680,150	\$ 5,166,500	\$ 3,862,007	\$ 3,456,656	\$ 3,368,625	\$ 81,053,139
3	Commercial Sales	1,196,652	1,356,584	1,793,675	3,892,136	5,370,290	5,622,761	4,502,714	2,634,341	2,146,842	1,710,576	1,566,994	1,530,942	33,324,506
4	Industrial Sales	38,908	52,228	104,890	187,651	281,595	261,240	225,761	141,926	104,605	62,207	57,870	68,687	1,587,567
5	Public Utilities	<u>2,770</u>	<u>2,714</u>	<u>3,075</u>	<u>4,952</u>	<u>10,953</u>	<u>10,855</u>	<u>11,754</u>	<u>7,337</u>	<u>6,290</u>	<u>4,434</u>	<u>3,602</u>	<u>3,429</u>	<u>72,165</u>
6	Total Sales	\$ 4,192,730	\$ 4,731,117	\$ 6,513,777	\$ 13,628,459	\$ 19,136,968	\$ 19,464,015	\$ 15,786,293	\$ 9,463,753	\$ 7,424,237	\$ 5,639,224	\$ 5,085,121	\$ 4,971,684	\$ 116,037,377
7	Transportation [1]	1,271,023	1,644,914	1,849,832	2,433,994	2,807,669	2,552,836	2,117,111	1,638,992	1,490,170	1,237,994	1,309,108	1,200,023	21,553,667
8	Other Revenue [2]	283,318	1,497,698	3,872,062	3,172,966	556,052	(938,721)	(3,126,404)	(1,332,417)	(564,418)	(820,372)	943,684	541,605	4,085,054
9	Total Operating Revenues	\$ 5,747,071	\$ 7,873,729	\$ 12,235,671	\$ 19,235,418	\$ 22,500,689	\$ 21,078,130	\$ 14,777,000	\$ 9,770,328	\$ 8,349,989	\$ 6,056,847	\$ 7,337,913	\$ 6,713,312	\$ 141,676,098
10	Gas Cost Revenue	719,217	1,571,705	3,947,132	7,895,624	9,422,915	9,463,030	5,167,777	2,966,521	2,139,635	1,055,480	1,965,382	1,392,499	47,706,916
11	Total Revenue (Excluding Gas Cost)	\$ 5,027,854	\$ 6,302,024	\$ 8,288,539	\$ 11,339,794	\$ 13,077,774	\$ 11,615,100	\$ 9,609,223	\$ 6,803,808	\$ 6,210,355	\$ 5,001,366	\$ 5,372,532	\$ 5,320,813	\$ 93,969,182
12	Mcf by Customer Class [3]	(Act)	(Act)	(Act)	(Act)	(Act)	(Act)	(Act)	(Act)	(Act)	(Act)	(Act)	(Act)	
13	Residential Sales	99,120	160,314	380,606	952,279	1,481,887	1,580,653	1,189,371	548,547	351,989	163,305	103,942	92,552	7,104,565
14	Commercial Sales	91,046	121,214	205,420	480,170	720,585	778,624	574,462	273,186	202,719	126,646	103,061	98,706	3,775,839
15	Industrial Sales	7,128	13,210	31,928	33,349	53,684	40,541	20,681	13,158	13,969	5,419	7,071	10,106	250,244
16	Public Utilities	<u>322</u>	<u>312</u>	<u>403</u>	<u>876</u>	<u>1,879</u>	<u>1,772</u>	<u>1,942</u>	<u>1,075</u>	<u>883</u>	<u>493</u>	<u>342</u>	<u>305</u>	<u>10,604</u>
17	Total Sales	197,616	295,050	618,357	1,466,673	2,258,035	2,401,590	1,786,457	835,966	569,559	295,864	214,416	201,669	11,141,252
18	Transportation	1,194,558	1,498,856	1,252,366	1,808,329	2,233,921	2,317,129	1,998,395	1,640,099	1,303,283	1,246,176	1,226,704	1,211,709	18,931,526
19	Total Volumes	1,392,174	1,793,907	1,870,724	3,275,002	4,491,956	4,718,719	3,784,852	2,476,065	1,872,842	1,542,040	1,441,120	1,413,379	30,072,778

Columbia Gas of Kentucky, Inc.
CASE NO. 2021-00183
Forecasted Test Period Filing Requirements
807 KAR 5:001 Section 16-(8)(n)

Description of Filing Requirement:

A typical bill comparison under present and proposed rates for all customer classes.

Response:

Please refer to the attached Schedule N.

Responsible Witness:

Judith L. Siegler

SCHEDULE N

TYPICAL BILL COMPARISON UNDER PRESENT AND PROPOSED RATES

COLUMBIA GAS OF KENTUCKY, INC.

CASE NO. 2021-00183

BASE PERIOD : FOR THE TWELVE MONTHS ENDED AUGUST 31, 2021

FORECASTED PERIOD: FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2022

SCHEDULE

DESCRIPTION

N	TYPICAL BILL COMPARISON UNDER PRESENT AND PROPOSED RATES FOR ALL CUSTOMER CLASSES
---	--

NO UPDATE REQUIRED FOR SCHEDULE N