

Columbia Gas of Kentucky, Inc.
Case No. 2021-00183
Standard Filing Requirements
5/28/2021
Volume 2 of 9

Tab	Filing Requirement	Description	Responsible Witness(es)
21	807 KAR 5:001 Section 16-(7)(a)	Testimony	Kevin L. Johnson

Columbia Gas of Kentucky, Inc.
CASE NO. 2021-00183
Forecasted Test Period Filing Requirements
807 KAR 5:001 Section 16-(7)(a)

Description of Filing Requirement:

The written testimony of each witness the utility proposes to use to support its application, which shall include testimony from the utility's chief officer in charge of Kentucky operations on the existing programs to achieve improvements in efficiency and productivity, including an explanation of the purpose of the program;

Response:

Please see the testimony of Kevin L. Johnson attached. Please also see the testimonies attached at Tabs 17 through 30 including the testimony of Columbia Gas of Kentucky's President and Chief Operating Officer at Tab 17.

Responsible Witnesses:

Kevin L. Johnson

**COMMONWEALTH OF KENTUCKY
BEFORE THE PUBLIC SERVICE COMMISSION**

In the matter of:)	
)	
ELECTRONIC APPLICATION OF CO-)	Case No. 2021-00183
LUMBIA GAS OF KENTUCKY, INC. FOR)	
AN ADJUSTMENT OF RATES; AP-)	
PROVAL OF DEPRECIATION STUDY; AP-)	
PROVAL OF TARIFF REVI-SIONS; ISSU-)	
ANCE OF A CERTIFICATE OF PUBLIC)	
CONVENIENCE AND NE-CESSITY; AND)	
OTHER RELIEF)	

**PREPARED DIRECT TESTIMONY OF
KEVIN L. JOHNSON
ON BEHALF OF COLUMBIA GAS OF KENTUCKY, INC.**

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May 28, 2021

COLUMBIA GAS OF KENTUCKY, INC.

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;) Case No. 2021-00183
ISSUANCE OF A CERTIFICATE OF PUBLIC)
CONVENIENCE AND NECESSITY; AND OTHER)
RELIEF)

VERIFICATION OF KEVIN JOHNSON

STATE OF OHIO)
)
COUNTY OF FRANKLIN)

Kevin Johnson, Lead Regulatory Analyst for NiSource Corporate Services Company, on behalf of Columbia Gas of Kentucky, Inc., being duly sworn, states that he has supervised the preparation of his Direct Testimony and certain filing requirements in the above-referenced case and that the matters and things set forth therein are true and accurate to the best of his knowledge, information and belief, formed after reasonable inquiry.



Kevin Johnson

The foregoing Verification was signed, acknowledged and sworn to before me this 17 day of May, 2021, by Kevin Johnson.



Notary Commission No.

2017-NE-652468

Commission expiration:

12 June 2022



LAWRENCE W. CULVER
Notary Public State of Ohio
My Comm. Expires June 12, 2022

PREPARED DIRECT TESTIMONY OF KEVIN L. JOHNSON

1 Section I, Introduction

2 **Q: Please state your name and business address.**

3 A: My name is Kevin L. Johnson and my business address is 290 W. Nation-
4 wide Blvd., Columbus, Ohio, 43215.

5 **Q: What is your current position and what are your responsibilities?**

6 A: I am employed by NiSource Corporate Services Company ("NCSC"), a
7 management and services subsidiary of NiSource Inc. ("NiSource"). My
8 current title is Lead Regulatory Analyst in the Regulatory Strategy and
9 Support Department at NCSC. My responsibilities as a Lead Regulatory
10 Analyst include providing support for regulatory filings for several
11 NiSource gas distribution companies, including, Columbia Gas of Ken-
12 tucky, Inc. ("Columbia", "CKY", or "the Company"), Columbia Gas of
13 Maryland, Inc., Columbia Gas of Ohio, Inc., Columbia Gas of Pennsylva-
14 nia, Inc., and Columbia Gas of Virginia, Inc.

15 **Q: What is your educational background and professional experience?**

16 A: I graduated from The Ohio State University in 1999 with a Bachelor of
17 Science degree in Business Administration, majoring in Accounting. I have
18 over 20 years of experience working in various accounting, compliance, and
19 regulatory functions primarily supporting NiSource companies, including

1 Columbia. In April 1999, I was hired by Columbia Gas of Ohio as a
2 Financial Analyst in the Special Studies group, providing accounting
3 support for the Columbia Gas Distribution Companies. In May 2002, I was
4 promoted to the position of Accounting Manager of NCSC, overseeing its
5 general books and records. From March 2010 through June 2015, I was the
6 Manager of Consolidation Accounting and Securities and Exchange
7 Commission Financial Reporting for NiSource, ensuring accurate and
8 timely financial statement preparation. In July 2015, NiSource spun-off its
9 gas transmission and storage business and created a new standalone entity
10 named Columbia Pipeline Group ("CPG"). I was named Director,
11 Sarbanes-Oxley ("SOX") Compliance at CPG overseeing its overall SOX
12 compliance program until early 2017 when this role ended after the
13 acquisition of CPG by TC Energy. From mid-2017 until mid-2019, I was an
14 Accounting Manager in the banking industry. In June 2019, I rejoined NCSC
15 in the Regulatory Strategy and Support department as a Lead Regulatory
16 Analyst supporting various NiSource companies.

17 **Q. Have you previously testified before any regulatory commissions?**

18 A. I have presented direct testimony for Columbia Gas of Pennsylvania before
19 the Pennsylvania Public Utility Commission in Case No. R-2008-2011621
20 supporting NCSC costs and Columbia Gas of Maryland before the Public

1 Service Commission of Maryland in Case No. 9644 as the CWC / Lead Lag
2 Study witness. I have also provided Allocated Cost of Service and Rate
3 Design support to witnesses in previous Columbia Gas of Maryland and
4 Columbia Gas of Pennsylvania cases. This is my first opportunity to offer
5 testimony to the Kentucky Public Service Commission.

6 **Q. What is the purpose of your testimony?**

7 A. The purpose of my testimony is to do the following:

- 8 • Discuss, present, and support the Cash Working Capital (“CWC”)
9 component of CKY’s Allowance for Working Capital as reflected on
10 Schedule B-5.2 in 807 KAR 5:001 Section 16-(8)(b). The CWC
11 component is based on a Lead Lag Study, including a Balance Sheet
12 Analysis for the Forecasted Test Period (“Forecasted Test Period”)
13 ending December 31, 2022.
- 14 • Present Columbia’s allocated cost of service (“ACOS”) studies
15 prepared for this case in accordance with the Filing Requirements
16 under 807 KAR 5:001 Section 16-(7)(v). The studies are based upon
17 pro forma revenues and costs for the Forecasted Test Period ending
18 December 31, 2022.

1	Factor Selection and Rational Demand/Commodity	KLJ-ACOS-7
2	Factor Selection and Rational Customer/Demand	KLJ-ACOS-8
3	Factor Selection and Rational Average of D/C & C/D	KLJ-ACOS-9
4	Rate Design Attachments	
5	Rate Design	KLJ-RDES-1
6	Schedule of Additional Revenues – Late Payment Charge	KLJ-RDES-2
7	Comparison of Present and Proposed Non Gas Base Rates	KLJ-RDES-3
8	Bill Comparison @ Rate Class Average Usage	KLJ-RDES-4

9 **Q: How is your testimony organized?**

10 **A:** My testimony is organized as follows:

- 11 • Section I, Introduction;
- 12 • Section II, Cash Working Capital / Lead Lag Study;
- 13 • Section III, Allocated Cost of Service; and
- 14 • Section IV, (A) - Rate Design Allocation of Revenue Requirement; (B)
- 15 - Rate Design Principles, and (C) - Rate Design Proposal.

16 **Section II, Cash Working Capital / Lead Lag Study**

17 **Q. Has the Company provided a Lead Lag Study in prior CKY Rate Cases?**

1 A. No. However, as part of the 2016 CKY Rate Case, CKY was requested to pre-
2 pare a Lead Lag Study to support the Cash Working Capital component of
3 the Allowance for Working Capital for its next rate case.

4 **Q. How did CKY determine CWC in prior CKY Rate Cases?**

5 A. CWC was determined by taking 1/8th of Operating & Maintenance Expenses.

6 **Q. Please describe the methodology CKY used to determine CWC for**
7 **ratemaking purposes.**

8 A. CKY is providing a full Lead Lag Study and Balance Sheet Analysis for calcu-
9 lating the CWC component. The methodology used to determine CWC is
10 consistent with that used by another NiSource affiliate, Columbia Gas of Vir-
11 ginia ("CVA"), in its last rate case, Case No. PUR-2018-00131 ("2018 Rate
12 Case"). The Lead Lag Study primarily focuses on the cash working capital
13 impacts on the Income Statement of the company. In addition, I also have
14 examined the impact of the balance sheet accounts on CKY's cash flows and
15 have included it in the calculation of CWC.

16 **Q. Briefly define CWC and describe the lead lag method of determining CWC**
17 **for ratemaking purposes.**

18 A. An allowance for working capital, as it applies to a regulated utility and rate
19 base, is a value assigned to assets that are current or short-term in nature. The
20 value of these current assets may represent a need for invested funds. CWC

1 is the portion of the allowance for working capital that may be needed to
2 finance the time period between receipt of payment from customers for utility
3 service and the disbursements by the utility required to render that service.

4 “Revenue lag” is the time period from the date customers receive service to
5 the date the Company receives payment for the same services. It is the basis
6 for determining the annual cash requirement that the Company must finance.
7 This cash requirement is offset in part to the extent that CKY can properly
8 delay payments for labor, materials, and supplies incurred in providing
9 service to customers. These offsets are defined as “expense leads.”

10 The examination of the timing of these fundamental cash transactions consti-
11 tutes the lead lag method of determining CWC. The net lag days are applied
12 to the expense components of the cost of service.

13 **Q. What period was used to perform the lead-lag study?**

14 A. Although the Company utilizes a Forecasted Test Period, the revenue lag
15 and expense leads must be determined using actual historical data. A lead
16 lag study is essentially a statistical analysis that utilizes historical payment
17 information to calculate the revenue lag days and expense lead days. Rev-
18 enue and expense data from the calendar year of 2020 was used to perform
19 the lead lag study. The calendar year of 2020 is in line with the Columbia

1 Forecasted Test Period ending December 31, 2022.

2 **Q. Please describe the Lead Lag Study summarized in Schedule B-5.2.**

3 A. The summaries presented on Schedule B-5.2, Sheets No. 1 and No. 2 are the
4 lead schedules showing the calculation of CWC for the Base Period and
5 Forecasted Test Period. These schedules are supported by the revenue lag
6 days and expense lead days calculation provided in Attachment KLJ-CWC-
7 1.

8 **Q. Please describe the Balance Sheet Analysis summarized in Attachment**
9 **KLJ-CWC-1, Sheets 1 and 2.**

10 A. The summary on Attachment KLJ-CWC-1, Sheets No. 1 and 2 presents the
11 balance sheet analysis component of CWC and is based on a 13 month aver-
12 ages for the Base Period ending August 31, 2021 (Sheet No. 1) and the Fore-
13 casted Test Period ending December 31, 2022 (Sheet No. 2). While the revenue
14 lag and expense lead days discussed below are focused on the income state-
15 ment analysis of CWC, the balance sheet analysis focuses on the CWC impact
16 of items not otherwise included on the income statement. The balance sheet
17 analysis includes pension, OPEB, and other retirement costs not otherwise in-
18 cluded on the income statement, prepaid insurance, miscellaneous debits and
19 liabilities, COVID related regulatory assets and liabilities, and the deferred

1 income tax related impact of these items. The balance sheet analysis also in-
2 cludes an adjustment for capital expenditure accruals. The balance sheet anal-
3 ysis resulted in an additional use of cash of \$1,267,967 during the Forecasted
4 Test Period and is reflected on line 32 of Schedule B-5.2 (Sheet No. 2).

5 **Q. Please explain how the revenue lag days were determined.**

6 A. The revenue lag of 22.33 days shown in the "Revenue Lag Days" Column on
7 Schedule B-5.2 is detailed on Sheet No. 3 of Attachment KLJ-CWC-1. The
8 revenue lag is comprised of a 15.25 day "meter reading" period for tariff sales,
9 a 4.86 day collection lag and a 2.22 day billing lag.

10 CKY reads most of its meters once a month on a cycle basis with the
11 time between meter readings averaging 30.5 days (*i.e.*, 366 divided by 12).
12 Because CKY provides service throughout the month, the average lag from
13 the time service is rendered until the time meters are read is 15.25 days (*i.e.*,
14 30.5 divided by 2).

15 The collection lag, calculated on Attachment KLJ-CWC-1 Sheet No. 3a,
16 represents the time from the date bills are rendered to the date cash is received
17 in payment of the customer's bill. This lag was arrived at through
18 examination of accounts receivable balances for tariff sales and transportation
19 accounts using the accounts receivable turnover method. End of month book

1 balances for the 12 months ended December 31, 2020 were utilized as the most
2 accurate measure of customer accounts receivable. Under the accounts
3 receivable turnover method, the 12 month-end balances of accounts
4 receivable were averaged to calculate the Average Daily Accounts Receivable
5 Balance of \$2,049,174 ($\$24,590,085$ divided by 12) as shown on Attachment
6 KLJ-CWC-1, Sheet No. 3b. Total per book revenue for the 12 months ending
7 December 31, 2020 was divided by 366 days to calculate the Average Daily
8 Revenue of \$421,570 ($\$154,294,474$ divided by 366). Per book revenues were
9 adjusted for gross receipts, franchise and sales and use taxes as shown on
10 Attachment KLJ-CWC-1, Sheet No. 3a, Line 9. These customer taxes are
11 added to the per book revenue because they are included in the Accounts
12 Receivable Balance. The Average Daily Accounts Receivable Balance is
13 divided by the Average Daily Revenue to arrive at 4.86 revenue collection lag
14 days.

15 The billing lag days, shown on Attachment KLJ-CWC-1, Sheet No. 3c,
16 represents a weighted average number of days required to process the billing
17 data for CKY's customers. Each of CKY's customers is billed under one of
18 three billing systems depending upon the nature of the service provided and
19 the manner in which billed volumes are determined. The majority of CKY's
20 customers are billed through the Distributive Information System ("DIS").

1 DIS issues a bill the first business day after a customer's meter is read. All
2 other customers are billed through either the Gas Transportation System
3 ("GTS") or the Gas Accounting System ("GAS"). For GTS service, customer
4 gas is delivered to CKY on a calendar basis while their meters are read on a
5 cycle basis. Billings are held until the end of the month to ensure and verify
6 that adequate supplies were delivered. GAS primarily handles larger
7 customers that typically require daily consumption data. For both GTS and
8 GAS, all bills generated during the 12 months ending December 31, 2020 were
9 analyzed to determine the number of days between the meter read date and
10 the billing date. All three groups were then weighted based on revenue billed
11 to arrive at an overall average of 2.22 days.

12 **Q. How were the expense lead days for gas purchases determined?**

13 A. CKY purchases gas from various producers and transports it through
14 interstate pipeline companies. In determining the gas purchase expense lead,
15 all purchases paid during the calendar year 2020 were reviewed.

16 For each service month, the number of days from the midpoint of
17 service to the payment date for gas received was determined. The gas
18 purchase expense lead days are calculated by dividing the annual weighted
19 dollar lead days by the annual amount paid to the suppliers. On Attachment

1 KLJ-CWC-1, Sheet No. 4, the costs for all suppliers are totaled and averaged
2 to establish an overall weighted average of 39.24 lead days for gas purchased.
3 Attachment KLJ-CWC-1, Sheets No. 4a and No. 4b provide additional
4 detailed support.

5 **Q. Were all of the various types of payroll used in determining the number of**
6 **lead days for payroll?**

7 A. Yes. Attachment KLJ-CWC-1, Sheet No. 5 shows the calculation of lead days
8 for gross pay in Column 2. There are 5.93 lead days with regard to payroll for
9 biweekly paid employees, which are comprised of 7 days from the midpoint
10 to the end of the pay period less 1 day from the end of the pay period on
11 Saturday to the day checks are issued on the previous Friday. The monthly
12 payroll has an expense lead of 14.81 days. Combined with the biweekly
13 expense lead, payroll has an overall average lead of 8.46 days as shown on
14 Line 3, Column 2. Attachment KLJ-CWC-1, Sheets No. 5a and No. 5b provide
15 additional detailed support.

16 **Q. Are the incentive compensation lead days calculated similar to payroll?**

17 A. Yes. Columbia has an Corporate Incentive Payout ("CIP") program.
18 Typically, employees are paid this compensation after the year in which the
19 services were provided. In this case, 2019 CIP was paid during 2020. Lead
20 days for incentive compensation were calculated from the midpoint of the

1 year to the actual payment dates, both for bi-weekly and monthly paid
2 employees, to arrive at 247.79 days as detailed on Attachment KLJ-CWC-1,
3 Sheet No. 6.

4 **Q. How were employee benefits expense lead days determined in your lead-**
5 **lag analysis?**

6 A. Employee benefits are paid by the Company on a monthly basis via NCSC
7 inter-Company billing. The date of the bill was compared to the midpoint of
8 the service period. The bill is processed near the end of the service month for
9 an overall expense lead of 12.10 days for the other employee benefits, as
10 detailed on Attachment KLJ-CWC-1, Sheet No. 7.

11 **Q. Why are uncollectible expense and the miscellaneous tracker adjustment**
12 **lead days the same as the revenue lag days?**

13 A. Uncollectible expense and miscellaneous tracker adjustment are non-cash in
14 nature and should have no impact CWC.

15 **Q. How were the Corporate Services lead days of 34.20 determined?**

16 A. The Company pays monthly for the services provided on a contract basis by
17 NCSC. Generally, payment is made at the middle of the month following the
18 month of service. The date paid was compared to the month in which the
19 related services were provided, and resulted in an overall expense lead of
20 34.20 days for the test year as shown on Attachment KLJ-CWC-1, Sheet No. 8.

1 Q. **What is included in Other Operations and Maintenance Costs and how was**
2 **the 30.63 day expense lead determined?**

3 A. Payments to a wide variety of vendors for all O&M costs, other than those
4 already mentioned (purchased gas, prepaid insurance, employee payroll,
5 incentive compensation, employee benefits, pension and OPEB, uncollectible,
6 injuries and damage, corporate services, and miscellaneous tracker
7 adjustment) are included. These include items such as outside services and
8 office supplies. Since most of the payments are made through the accounts
9 payable system and the work management system, separate lead days were
10 calculated and then combined to arrive at overall average lead days for this
11 category of expense. For the accounts payable system, 400 invoices were
12 randomly chosen; for the work management system, all of the purchase
13 orders were used to calculate the lead days between the purchase order date
14 and the check date. The lead days between the payment date and the
15 midpoint of the service period were calculated. The lead days for work
16 management and accounts payable were dollar weighted to arrive at an
17 overall expense lead of 29.45 and 34.71 days, respectively. For the two
18 payment systems, the lead days for O&M costs were further dollar weighted
19 to calculate a single total lead of 30.63 days as summarized on Attachment
20 KLJ-CWC-1, Sheet No. 9.

1 **Q. Please explain the number of lead days for payroll taxes.**

2 A. Payroll tax lead days of 8.62 days are based on the statutory requirements for
3 payment of Federal Insurance Contributions Act (“FICA”) and federal and
4 state unemployment taxes. CKY is a next day taxpayers for FICA. Therefore,
5 in computing the FICA lead on Attachment KLJ-CWC-1, Sheet Nos. 10a, Page
6 1 and 10a, Page 2, the respective payroll leads were used and weighted based
7 on FICA withholdings, which results in 8.25 expense lead days.
8 Unemployment taxes, both federal and state, are based on quarterly
9 payments and result in 75.50 lead days for each as shown on Attachment KLJ-
10 CWC-1, Sheet 10b. The weighted average lead for payroll taxes is 8.62 days.

11 **Q. What is the number of expense lead days for property and other taxes?**

12 A. Property taxes relating to real estate cover a fiscal period from January 1
13 through December 31. Tax payments made by the Company normally occur
14 during the first and second quarter of the following year. The date paid was
15 compared to the mid-point of the year in which the property taxes were
16 incurred to arrive at 248.16 expense lead days for property taxes as shown on
17 Attachment KLJ-CWC-1, Sheet No. 11. Other taxes include severance tax
18 resulting in 45.10 average lead days shown on Attachment KLJ-CWC-1, Sheet
19 No. 12.

20 **Q. Do Federal Income Taxes – Current follow a schedule prescribed by the**

1 **Internal Revenue Service (“IRS”)?**

2 A. Yes. Current federal tax laws require 100% of the current year estimated tax
3 liability to be paid in four equal installments dated 4/15, 6/15, 9/15 and 12/15,
4 or the first business day after a weekend or holiday. The lead days of 37.50 is
5 shown on Attachment KLJ-CWC-1, Sheet No. 13.

6 **Q. How is interest expense measured?**

7 A. Interest expense lead days were based on the semi-annual payments of CKY’s
8 installment promissory notes and monthly interest payments of CKY’s
9 money pool borrowings. The weighted average lead days totaled 91.41 days
10 as shown on Attachment KLJ-CWC-1, Sheet No. 14. Attachment KLJ-CWC-
11 1, Sheet No. 14a provides additional detailed support.

12 **Q. Please explain why gas withdrawn from storage, prepaid insurance**
13 **expense, pension and OPEB expense, injuries and damage expense,**
14 **depreciation and amortization expense, and deferred federal income tax**
15 **expense have been assigned zero lead days.**

16 A. These accounts receive a zero lead day because these accounts are included in
17 the Balance Sheet Analysis or in Rate Base but not part of the Balance Sheet
18 Analysis.

19 **Q. Please explain the impact of Gross Receipts, Franchise and Sales and Use**
20 **Taxes on CKY’s CWC as shown on Schedule B-5.2, Lines 28, 29, and 30,**

1 **respectively.**

2 A. As explained earlier, these taxes are customer taxes. Adjustments were made
3 to revenue for these taxes to properly calculate the revenue lag. However, the
4 collection and payment of these taxes require working capital. The Gross
5 Receipts and Franchise Tax lead days of 35.20 and 45.10 days, respectively,
6 are developed on Attachment KLJ-CWC-1, Sheet No. 15 while the Sales and
7 Use Tax lead days of 40.10 are developed on Attachment KLJ-CWC-1, Sheet
8 16. Because these three taxes are not part of the cost of service, year 2020
9 payments are used to arrive at the related cash working capital shown on
10 Schedule B-5.2, Lines 31, 32, and 33.

11 **Q. What was the test year working capital requirement resulting from the**
12 **application of the lead lag method?**

13 A. As indicated on Schedule B-5.2, Sheet 2, the net CWC component for the
14 Forecasted Test Period is \$(6,942,997).

15 **Q. Is the Company using the results of the lead lag study to determine the cash**
16 **working capital component of the allowance for working capital?**

17 A. No. The Company is not making an adjustment for cash working capital. We
18 understand this to be the method the Commission has adopted in Case No.
19 2019-00271 and Case No. 2020-00174. While in both of those cases, the
20 applicant reduced its revenue lag days by selling receivables to a third-party,

1 Columbia does not sell its receivables.

2 **Section III, Allocated Cost of Service**

3 **Q: Please summarize your Allocated Cost of Service testimony.**

4 A: Columbia prepared three ACOS studies in this case which are identified as
5 the Customer/Demand study, Demand/Commodity study and the Average
6 study. All three studies are based on reasonable and generally accepted
7 ACOS methodologies, but produce varying results. Columbia provides three
8 studies based on the belief that there is no one scientifically correct method of
9 allocating costs due to the fact that a certain amount of judgment must be used
10 in performing any ACOS study. As such, Columbia believes that multiple
11 studies are useful in facilitating the establishment of a range of reasonableness
12 for purposes of cost allocation. Additionally, the Commission reaffirmed the
13 usefulness of the multiple study approach in Atmos Energy's 2013 rate case.¹

14 **Q: How were the different rate schedules grouped in allocating the cost of**
15 **service in each of the studies?**

16 A: In general, the rate schedules were grouped on a throughput or
17 complimentary rate schedule basis. Sales and transportation schedules

¹ *Application of Atmos Energy Corporation for an Adjustment of Rates and Tariff Modifications*, Case No. 2013-00148, Order (April 22, 2014) at 34.

1 having similar service characteristics and requirements were combined
2 under the same class category. For example, residential sales service and
3 residential transportation service were combined under GS Residential.
4 This combination is appropriate since the cost of providing utility service is
5 essentially the same for either service. All three studies group Columbia’s
6 various rate schedules into the following five customer classes:

- 7 • GS Residential – includes General Service Residential (“GSR”) and Small
8 Volume Gas Transportation Service (“SVGTS”) Residential customers.
- 9 • GS Other – includes General Service Other (“GSO”) for Commercial and
10 Industrial customers and SVGTS for Commercial and Industrial
11 customers.
- 12 • IUS – includes Intrastate Utility Service customers.
- 13 • DS-ML/SC – includes Delivery Service for Mainline customers (“MLDS”)
14 and Delivery Service for Special Contract (“SC”) customers.
- 15 • DS/IS – Delivery Service and Interruptible Sales Service customers.

16 **Q: What is the purpose of an ACOS study?**

1 A: The purpose of an ACOS study is to assign Columbia's total cost of service
2 to each rate class based on cost causation principles. This provides a view
3 of the relative rates of return contributed by each rate class. Ultimately, the
4 results of the ACOS studies are used for purposes of determining the
5 revenue responsibility from each rate class and to assist in the rate design
6 process.

7 **Q: What is the guiding principle that you followed in performing the studies**
8 **and assigning the cost to each rate class?**

9 A: The guiding principle is that costs should be assigned to customers based
10 on cost causation. In general, customers (or groups of customers) who cause
11 Columbia to incur particular costs, should be responsible for recovery of
12 those costs.

13 **Q: How are the components of Columbia's total cost of service assigned to**
14 **each rate class?**

15 A: In general, performing an allocated cost of service study employs a three
16 step approach which includes cost functionalization, classification and then
17 allocation.

1 Cost functionalization is the categorization of costs by operational
2 characteristics such as Production, Storage and Distribution related costs.
3 This is done by FERC account in the studies. Costs are further classified as
4 being either Customer, Demand or Commodity related.

5 Customer related costs are a function of the number of Columbia's
6 customers and include the costs of adding customers to the distribution
7 system and maintaining their accounts. Customer related costs are incurred
8 by Columbia even if the customer consumes no gas. For example, costs
9 associated with the minimum size distribution main, services, meters and
10 customer service expenses are all driven by number of customers.

11 Demand related costs are capacity costs that are incurred to serve the
12 peak consumption requirements or design day usage of customers. For
13 example, the size of the distribution main that is above the minimum size
14 necessary to provide service is considered demand related because of the
15 cost incurred by Columbia to provide the additional capacity requirements
16 of the customer.

17 Commodity related costs are those costs that vary with the amount
18 of gas sold to customers. For example, gas supply costs are commodity costs
19 that vary with customer usage. Further applying the principles of cost

1 causation, the last step uses either direct assignment, external allocators or
2 internal allocators to assign particular costs to each rate class.

3 Direct assignment refers to the specific identification or isolation of
4 the cost of service to a specific activity or classification of cost. Columbia
5 directly assigns costs to rate classes to the extent Columbia's books and
6 records make it possible to do so. For example, Columbia records revenues
7 by customer rate class and therefore, these revenues can be directly
8 assigned to each class within the ACOS study. Costs and revenues that
9 cannot be directly assigned are allocated based on the applicable externally
10 or internally developed allocation factors. The operative principle is to
11 utilize direct assignment of costs wherever practicable and to allocate when
12 accounting records do not indicate class categorization.

13 External allocation factors such as number of customers, throughput,
14 peak usage and others are developed from Columbia's accounting and
15 customer information records.

16 Internal factors, by contrast, are created within the ACOS study from
17 previously allocated plant investment or functional O&M costs. For
18 example, intangible plant is internally allocated within the study among

1 rate classes based on the summation of the allocation within the study of
2 total distribution plant, excluding intangible plant.

3 **Q: Please describe each of the studies you present in this case.**

4 A: The Customer/Demand study (Attachment KLJ-ACOS-1) is an allocated
5 cost of service study that allocates distribution mains costs using a
6 composite weighting between a minimum system investment that is
7 allocated using number of customers versus the remainder of the mains cost
8 that is allocated based on design day demand requirements. Under this
9 method, the theory is that the cost of a distribution system main is
10 determined by both the design day capacity requirements of the customer
11 (i.e., the demand component) and Columbia's service obligation in its line
12 extension policy to extend the main the maximum footage without charge
13 to the customer (i.e. the customer component). The results of the
14 Customer/Demand study tends to assign more cost to lower load factor
15 customers (i.e., Residential) and less cost to higher load factor customers
16 (i.e., Industrial).

17 In the Demand/Commodity study (Attachment KLJ-ACOS-2), mains
18 costs are allocated using a composite factor based on design day demand
19 and annual usage. The Demand/Commodity study is a Peak and Average

1 method study. This study emphasizes the utilization of the distribution
2 system as opposed to how Columbia actually incurs costs to provide
3 distribution service. As such, there is no consideration of the customer
4 component of distribution mains costs using this cost allocation
5 methodology. Under the Demand/Commodity method, the theory is that
6 distribution mains costs are driven by customers' commodity consumption
7 both on peak day demand as well as their consumption throughout the
8 year. In other words, the argument is that the distribution system was built
9 and costs were incurred to accommodate customers' throughput during
10 peak usage periods as well as their average usage for the year. The results
11 of this study tend to assign more cost to higher load factor customers (i.e.,
12 Industrial) and less cost to lower load factor customers (i.e., Residential).

13 The third study is the Average study (Attachment KLJ-ACOS-3),
14 which gives equal weight to the Customer/Demand and
15 Demand/Commodity allocation factors used to allocate mains costs.

16 Both the Customer/Demand and Demand/Commodity
17 methodologies are relevant in that they provide the outside limits of the
18 reasonable allocation of mains costs to the various classes of service. As
19 mentioned previously, the Customer/Demand study produces results that

1 generally assign more costs to the residential class, whereas the
2 Demand/Commodity study produces results that generally assign more
3 costs to the industrial class. Columbia recognizes that no one cost of service
4 study is the “right” study and that the results of two such studies are useful
5 in providing a reasonable range of returns for use as a guide in establishing
6 appropriate rates.

7 **Q: What are the major differences between each of the studies?**

8 A: Differences exist mainly to the method of allocation of mains costs in each
9 study. A significant portion of Columbia’s investment and expense is
10 related to mains. For example, mains account for approximately 56% of
11 Columbia’s gross plant investment and 39% of distribution O&M expense.
12 The allocation of these costs significantly influences the outcome of the
13 studies. In addition, many other elements of O&M expenses are allocated
14 on plant related factors.

15 **Q: Please explain in more detail how the demand component of mains was**
16 **allocated in each study.**

17 A: In the Customer/Demand study (Attachment KLJ-ACOS-1), the demand
18 component is the portion remaining after the customer component is
19 determined using the “minimum system” methodology, which is described

1 later in my testimony. In this case, the resulting demand component is
2 approximately 25% which is then allocated to the various classes based on
3 design day throughput. The demand component by class was provided by
4 NCSC's Energy Supply & Optimization department and represents
5 expected requirements under design day conditions. In the
6 Demand/Commodity study (Attachment KLJ-ACOS-2), each component is
7 considered to have equal weight regarding mains. Therefore, the demand
8 component for each class was used to allocate 50% of the cost of mains with
9 total throughput used to allocate the remaining 50%. In the Average study
10 (Attachment KLJ-ACOS-3), mains are allocated based on a simple average
11 of the mains allocation factors produced from the Customer/Demand and
12 Demand/Commodity studies.

13 **Q: Describe the methodology used in determining the customer component**
14 **of mains in your Customer/Demand study.**

15 **A:** As mentioned above, mains were allocated utilizing the minimum system
16 concept, which is described in Attachment KLJ-ACOS-5 in the description
17 of allocation factor 3. As shown in Attachment KLJ-ACOS-5, the minimum
18 system concept identified (approximately 75%) of mains costs as being
19 customer related.

1 **Q: Can you provide a description of the other allocation factors you**
2 **developed for the studies?**

3 **A:** Yes. Attachments KLJ-ACOS-4, KLJ-ACOS-5 and KLJ-ACOS-6 contain
4 general descriptions of the allocation factors used in the studies. In
5 addition, Attachments KLJ-ACOS-7, KLJ-ACOS-8, and KLJ-ACOS-9
6 provide the rationale for factor selection, by account, as it pertains to the
7 various categories of rate base and expense.

8 **Q: Please describe the format of the studies.**

9 **A:** All three studies consist of a table of contents plus 129 pages that show the
10 detailed calculations supporting the allocation of income and rate base used
11 to compute the class rates of return. As shown in the table of contents, the
12 first 25 pages summarize the results of the cost classifications and
13 allocations by rate class on a total company basis. Pages 26 through 51 show
14 the classification of total company costs into the respective customer,
15 commodity and demand components. Pages 52 through 77 show the
16 allocation of the customer related costs to the various rate classes. Likewise,
17 pages 78 through 103 show the allocation of the commodity related costs to
18 the various rate classes. Lastly, pages 104 through 129 detail the allocation
19 of the demand related cost components to the various rate classes.

1 **Q: Did you calculate Columbia’s cost based customer charges in the studies?**

2 **A:** Yes. Columbia’s monthly customer charges by rate class at are calculated
3 based on the results of the customer cost classification and are shown on
4 page 53 of the studies.

5 **Section IV, (A) - Rate Design Allocation of Revenue Requirement; (B) - Rate**
6 **Design Principles, and (C) - Rate Design Proposal**

7 **(A) - ALLOCATION OF REVENUE REQUIREMENT**

8 **Q: What is the basis for evaluating revenue allocation?**

9 **A:** The average ACOS study (Attachment KLJ-ACOS-3) is the starting point in
10 evaluating class-level responsibility for costs and revenue. The primary goal
11 of a cost of service is to allocate and assign costs and revenues to each rate
12 class as reasonably consistent as possible with the incurrence of those costs.
13 Columbia recognizes that no single method of allocating costs is the “right”
14 study and that is why Columbia filed three ACOS studies: (1) the
15 Demand/Commodity; (2) Customer/Demand studies to establish a “zone of
16 reasonableness;” and, (3) the Average study which is a midpoint marker that
17 gives equal weighting of the Demand/Commodity and Customer/Demand
18 studies for the establishment or rate design. The three studies are detailed
19 above in the ACOS section of my testimony.

1 **Q: What are the results of the ACOS studies?**

2 A: Table 1 below shows the class-level returns and return indices for each of the
3 ACOS studies. Return indices compare individual class returns to the overall
4 jurisdictional return. A return index is calculated by dividing the class return
5 by the jurisdictional return, then multiplying the result by 100 to produce the
6 index. The jurisdictional return index will always be 100. The closer an
7 individual class return is to the jurisdictional return, the closer its index will
8 be to 100 and to parity. The term “parity” in this context means that the class
9 return and the jurisdictional return are equal.

10 It should be noted that factors such as class size, customer diversity,
11 and economic conditions will result in returns and indices that are more
12 volatile for some classes than for others. For example, because of the large
13 numbers of customers in the residential and GSO classes, the returns for
14 these classes under various ACOS studies are more stable than returns for
15 the Interruptible Sales (“IS”), Delivery Service (“DS”), and Mainline Delivery
16 Service (“DS-ML”) classes.

1

Table 1 – Class Level Returns and Return Indices

	Demand/Commodity		Customer/Demand		Average Study	
	<u>Return</u>	<u>Index</u>	<u>Return</u>	<u>Index</u>	<u>Return</u>	<u>Index</u>
GS-Residential Service (GSR/GTR)	3.20%	106.0	-0.48%	(15.9)	1.04%	34.4
GS-Other Service (GSO/GTO/GDS)	6.84%	226.5	14.65%	485.1	9.96%	329.8
Intrastate Utility Service (IUS)	1.98%	65.6	16.78%	555.6	6.38%	211.3
Interruptible Service & Delivery Service (IS/DS)	-2.87%	(95.0)	23.96%	793.4	1.41%	46.7
Mainline Service (DS-ML)	64.47%	2,134.8	64.28%	2,128.5	64.35%	2,130.8
Total Company	3.02%	100.0	3.02%	100.0	3.02%	100.0

2

3 **Q: What is the primary goal of Columbia’s class revenue allocation?**

4 A: The primary goal in Columbia’s approach to revenue allocation is to
5 maintain a movement toward parity among the various rate classes,
6 consistent with Commission decisions in previous Columbia rate cases.
7 Movement toward parity, through a goal of equal rates of return by class, is
8 a way of assuring that the revenue allocation process takes into account the
9 overall Columbia return and the relative returns by rate class. Each class’s
10 revenue increase is determined within the context of other rate class returns
11 so that, over time, interclass returns remain close to one another rather than

1 diverging. Maintaining a movement toward parity is a way to minimize
2 potential cross-subsidization between classes.

3 **Q: Please describe Columbia's proposed revenue allocation.**

4 A: Columbia's allocation of the proposed base rate revenue increase, which is
5 shown in Attachment KLJ-RDES-1, Page 4, Line 17, reflects the following
6 allocations: 65.818 percent of the overall increase is applied to the GSR/GTR
7 class; 26.323 percent of the overall increase is applied to the GSO/GTO/GDS
8 class; 7.791 percent of the overall increase is applied to the IS/DS class; 0.032
9 percent of the overall increase is applied to the IUS class; and 0.036 percent
10 is applied to DS-ML customers.

11 As a result, Table 2 below matches the unitized returns at current rates
12 shown on Attachment KLJ-RDES-1, Page 4, Line 3, with the proposed
13 percentage increase in delivery charge revenue by rate class shown on
14 Attachment KLJ-RDES-1, Page 2, Column 7, Lines 2 through 21.

15

1
2
3

**Table 2 – Percentage Increase in Delivery Charge Revenue
& Unitized Return at Current Rates**

	Unitized Return	% Increase in Delivery Charge Revenue
GSR/GTR	0.344370	28.88%
GSO/GTO/GDS	3.298010	26.31%
IS/DS	0.466890	28.58%
IUS	2.112580	27.80%
DS-ML	21.307950	0.97%

4

5

The unitized return for the residential class is the lowest of all classes and therefore Columbia assigned the greatest percentage increase in delivery service rate revenue requirement to the residential class. The IS/DS rate class has the next lowest and is assigned the next highest percentage increase in delivery service revenue requirement and so on. It is important to note, in the interest of gradualism, the percentage of increase in delivery service revenue requirement for any of the rate classes was limited to no more than 1% above total company increase of 27.95%.

6

7

8

9

Q: Do the unitized returns of each rate class move toward parity as a result of Columbia's revenue distribution?

10

11

A: Yes. Table 3 below shows the progress toward parity as a result of Columbia's allocation of the proposed base rate revenue increase.

12

1

Table 3 – Progress toward Parity

	Unitized Return at Current Rates	Unitized Return at Proposed Rates	Change
GSR/GTR	0.344370	0.719100	0.374730
GSO/GTO/GDS	3.298010	2.090100	(1.207910)
IS/DS	0.466890	0.595000	0.128110
IUS	2.112580	1.393050	(0.719530)
DS-ML	21.307950	8.701800	(12.606150)

2

3

Unitized returns extracted from Attachment KLJ-RDES-1, Page 4,

4

Lines 3 through 5 and displayed in Table 3 above shows the movement

5

toward parity produced by Columbia’s proposed revenue allocation using

6

the Average Study. The movement toward parity (unitized return of 1.00000)

7

measures each class’s return versus the total company return under current

8

and proposed rates.

9

(B) - RATE DESIGN PRINCIPLES

10 Q:

Other than the ACOS studies, what guidelines or criteria have you con-

11

sidered in the design of Columbia’s rates?

12 A:

There are a number of criteria that I considered in the design of rates,

13

including the following:

1 First, the design of Columbia’s rates recognizes that rates must be just
2 and reasonable and must not be unduly discriminatory. Columbia’s proposed
3 rate design also attempts to minimize cross-class subsidies.

4 Second, where rates require adjustment to achieve proper cost
5 recovery, customer impact considerations have been factored into the rate
6 design process. For instance, Columbia’s proposed rate design moves each of
7 the rate classes toward parity (unitized return of 1.00000 and a total company
8 required rate of return of 7.48 percent), but recognizes that in this case a move
9 to full parity of 1.00000 would not be consistent with the principle of
10 gradualism.

11 Finally, Columbia’s proposed rate design provides for recovery of an
12 increasing proportion of fixed costs through the Customer Charge. This
13 principle recognizes that the historical recovery of fixed costs through the
14 volumetric rate portion of the rate schedule inevitably results in the over or
15 under recovery of those costs because the revenues generated from customers’
16 volumetric use of gas can be greatly sensitive to customer usage fluctuations
17 that vary due to changing consumption characteristics and other outside
18 influences such as rising BTU content. In essence, customer-related costs that
19 bear no relationship to customer gas consumption patterns should be
20 recovered through the fixed portion of the rate design, i.e. the Customer

1 Charge. Columbia’s proposed rate design thus recovers a gradual increase in
 2 revenue through the Customer Charges for each of the rate classes.

3 **(C) - RATE DESIGN PROPOSAL**

4 **Q: Please summarize Columbia’s rate design proposals.**

5 A: Table 4 below compares Columbia’s proposed customer charges to the
 6 current Customer Charges and Safety Modification Replacement Program
 7 (“SMRP”) Rider per billing period, the Customer-Based Customer Charge
 8 that is calculated in Attachment KLJ-ACOS-3, Page 53, and “across the
 9 board” calculated Customer Charges.

10 **Table 4 – Proposed and Other Customer Charge Options**

	Current Customer Charge & SMRP Rider	Proposed Charge	Across the Board Based Charge	Attachment KLJ-ACOS-3 Charge
GRS/GTR	\$22.63	\$29.20	\$29.17	\$41.84
GSO/GTO/GDS	\$69.00	\$87.15	\$87.15	\$73.68
IS/DS	\$3,228.21	\$4,151.00	\$4,150.92	\$5,549.63
IUS	\$775.20	\$991.20	\$991.19	\$528.77
DS-ML	\$255.90	\$282.20	\$282.14	\$2,040.55

11
 12 The “across the board” based Customer Charges are simply the
 13 result of dividing the proposed increase to base rates by the current delivery

1 service revenue and multiplying by the current customer charge and SMRP
 2 Rider.

3 For example, the residential “across the board” based Customer
 4 Charge is calculated as follows:

	<u>Reference</u>	<u>Amount</u>
Proposed Increase to Base Rates	Att. KLJ-RDES-1, Pg. 5, Ln. 15	\$17,527,003
Customer Charge Revenue	Att. KLJ-RDES-1, Pg. 5, Ln. 17	\$23,684,064
SMRP Rider	Att. KLJ-RDES-1, Pg. 5, Ln. 18	\$9,814,084
All Gas Consumed & Tax Act Adj Factor	Att. KLJ-RDES-1, Pg. 5, Lns. 19 and 21	<u>\$27,188,950</u>
Subtotal		\$60,687,098
Percent Increase in Delivery Service Revenue	(\$17,527,003/\$60,687,098)	28.8%
Current Customer Charge & SMRP Rider	Att. KLJ-RDES-1, Pg. 5, Lns. 17 and 18 (\$16.00 + \$6.63)	\$22.63
Across the Board Cust. Chg.	(\$22.63 x 28.8%) + \$22.63	\$29.17

5
 6 The theory is simple; the Customer Charge should change at the
 7 same percentage increase as delivery service revenue as a whole. This
 8 method has been used in some of NiSource’s other jurisdictions and is

1 presented here as a point of reference.

2 Attachment KLJ-ACOS-3, Page 53, shows calculated Customer
3 Charges based on customer based costs in the Allocated Cost of Service
4 (“ACOS”) Average study. Ultimately to recover the corresponding rate
5 classes’ customer-based costs, Customer Charges should be as shown in
6 Attachment KLJ-ACOS-3, Page 53. However, due to the principle of
7 gradualism, Columbia is proposing Customer Charge increases slightly less
8 than those calculated “across the board.” A volumetric rate(s) recovers the
9 remaining increased base rate revenue apportioned for each of the rate
10 classes.

11 **Q: How do Columbia’s proposed rates affect annual bills for each rate**
12 **class?**

13 A: Examples of typical bills for each of the rate classes under current and
14 proposed rates are shown in Schedule N. Attachment KLJ-RDES-4 shows
15 detail calculations of proposed increase to a customer’s bill using the average
16 monthly usage for each of the rate classes. The typical bills for both Schedule
17 N and Attachment KLJ-RDES-4 were developed using current rates as of
18 March 1, 2021. Table 5 below shows a summary of the percentage increase
19 for typical bills at class average usage by rate class. Importantly, the
20 percentage increase in an average customer’s Total Monthly Costs is lower

1 than the percentage increase shown for the Delivery Charge Only for all rate
 2 classes. This is because gas costs are included in Total Monthly Costs, which
 3 shows the customer the overall approximate percentage increase the
 4 customer will experience on their monthly bill.

5 **Table 5 – Total Monthly Bill Increase and Total Monthly Delivery Charge Increase**

	Total Monthly Costs	Delivery Charge Only
GSR/GTR	17.73%	28.89%
GSO/GTO	13.90%	25.61%
IUS	10.32%	27.80%
IS/DS	27.60%	28.06%
DS-ML	8.98%	10.26%

6

7 **Q: Please explain the rationale for increasing the Customer Charge to reflect**
 8 **the recovery of a proportion of fixed non-gas costs through the fixed**
 9 **monthly Customer Charge.**

10 A: It is reasonable and appropriate to collect a proportion of fixed non-gas
 11 costs through the fixed monthly Customer Charge. For Columbia, 55% of
 12 its delivery charge revenue is currently recovered through fixed delivery
 13 charges (customer charge and SMRP Rider) in its GRS/GTR rate schedules.
 14 With this proposed increase in the Customer Charge, this percentage will

1 stay consistent at 55% of delivery charge revenue. Fixed cost recovery
2 through the fixed monthly Customer Charge decreases the likelihood and
3 magnitude of customers' over- or under-payments for delivery service each
4 month due to usage fluctuations, recognizing that a natural gas utility's
5 customer-related costs do not vary with gas usage. With the proposed
6 changes to existing Customer Charges for each of the rate classes, the
7 percentage of fixed recovery will stay consistent with that being collected
8 through current rates.

9 **Q: Does this conclude your prepared direct testimony?**

10 **A:** Yes, it does. However, I reserve the right to file rebuttal testimony.

ATTACHMENT
KLJ-CWC-1

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2021-00183
CASH WORKING CAPITAL COMPONENTS
BALANCE SHEET ANALYSIS
BASE PERIOD FOR THE 12 MONTHS ENDED - AUGUST 31, 2021

Attachment KLJ-CWC-1
SHEET 1
WITNESS: JOHNSON

Line No.	<u>Summary Line</u>	Total <u>Aug-21</u> <u>(1)</u> (\$)	13 Month Average <u>Aug-21</u> <u>(2)</u> (\$)
1	128 - Funds Held in Trust	20,215,414	1,555,032
2	165 - Prepaid Insurance	16,654,336	1,281,103
3	182 - NC Reg Asset COVID Costs	143,377	11,029
4	182 - NC Reg Asset Pension/OPEB	76,178,115	5,859,855
5	183 - Preliminary Survey & Investigation	18,964,598	1,458,815
6	186 - Misc. Maintenance & Jobbing WIP	3,926,633	302,049
7	190 - Accum Deferred Income Taxes (Excl NOL ADIT)	<u>10,828,031</u>	<u>832,925</u>
8	Total Uses of Cash Working Capital	<u>146,910,504</u>	<u>11,300,808</u>
9			
10	228.2 - Misc. Long Term Liabilities	(280,927)	(21,610)
11	228.3 - Accum Provision for Post Retirement Benefits	(33,563,367)	(2,581,797)
12	228.4 - NC Payroll Taxes Cares Act	(9,296,444)	(715,111)
13	232 - Accrued CWIP	(3,220,164)	(3,220,164)
14	242 - Misc Liabilities	(27,889,050)	(2,145,312)
15	283 - Accumulated Def Income Taxes	<u>(16,563,994)</u>	<u>(1,274,153)</u>
16	Total Sources of Cash Working Capital	<u>(90,813,946)</u>	<u>(9,958,147)</u>
17	TOTAL USES / (SOURCES) CASH	56,096,559	1,342,661

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2021-00183
CASH WORKING CAPITAL COMPONENTS
BALANCE SHEET ANALYSIS
FORECAST PERIOD FOR THE 12 MONTHS ENDED - DECEMBER 31, 2022

Attachment KLJ-CWC-1
SHEET 2
WITNESS: JOHNSON

Line No.	<u>Summary Line</u>	<u>Total Dec-22</u> (1) (\$)	<u>13 Month Average Dec-22</u> (2) (\$)
1	128 - Funds Held in Trust	26,618,539	2,047,580
2	165 - Prepaid Insurance	15,096,150	1,161,243
3	182 - NC Reg Asset COVID Costs	190,079	14,621
4	182 - NC Reg Asset Pension/OPEB	65,360,677	5,027,744
5	183 - Preliminary Survey & Investigation	20,338,560	1,564,505
6	186 - Misc. Maintenance & Jobbing WIP	3,458,089	266,007
7	190 - Accum Deferred Income Taxes (Excl NOL ADIT)	<u>11,559,804</u>	<u>889,216</u>
8	Total Uses of Cash Working Capital	<u>142,621,900</u>	<u>10,970,916</u>
9			
10	228.2 - Misc. Long Term Liabilities	(304,272)	(23,406)
11	228.3 - Accum Provision for Post Retirement Benefits	(28,816,867)	(2,216,682)
12	228.4 - NC Payroll Taxes Cares Act	(10,261,639)	(789,357)
13	232 - Accrued CWIP	(3,220,164)	(3,220,164)
14	242 - Misc Liabilities	(28,423,544)	(2,186,428)
15	283 - Accumulated Def Income Taxes	<u>(16,469,861)</u>	<u>(1,266,912)</u>
16	Total Sources of Cash Working Capital	<u>(87,496,348)</u>	<u>(9,702,949)</u>
17	TOTAL USES / (SOURCES) CASH	55,125,551	1,267,967

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2021-00183
CASH WORKING CAPITAL
REVENUE LAG
TME: DECEMBER 31, 2020

Attachment KLJ-CWC-1
SHEET 3
WITNESS: JOHNSON

<u>Line No.</u>	<u>Lag Component</u> (1)	<u>Number of Days</u> (2)
1	Meter Reading 1/	15.25
2	Collection (see Sheet No. 3a)	4.86
3	Billing (see Sheet No. 3c)	2.22
4	Total Revenue Lag	<u>22.33</u>

1/ Meter reading lag represents the midpoint of any billing month and are computed as:
 $366 \text{ days} / 12 \text{ Months} / 2 \text{ (midpoint)} = 15.25 \text{ days.}$

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2021-00183
CASH WORKING CAPITAL
WEIGHTED AVERAGE COLLECTION LAG
TME: DECEMBER 31, 2020

Attachment KLJ-CWC-1
SHEET 3a
WITNESS: JOHNSON

<u>Line No.</u>	<u>Average Daily Revenue</u>	<u>Amount</u> \$
1	Total Tariff Revenues:	
2	Residential Revenues	74,563,840
3	Commercial Revenues	29,565,415
4	Industrial Revenues	1,491,491
5	Other Revenues	-
6	Total Tariff Revenue	<u>105,620,747</u>
7	Non - traditional sales	330,268
8	Transportation Revenue	22,144,053
9	Gross Receipts, Franchise & Sales & Use Taxes	10,703,345
10	Forfeited Discounts	194,406
11	Miscellaneous Service Revenue	79,717
12	Other Gas Revenues - Other	<u>499,251</u>
13	Subtotal of Additional Revenue	33,951,041
14	Choice Marketer Revenues	<u>14,722,686</u>
15	Total Adjusted Revenue	<u>154,294,474</u>
16	Average Daily Revenue (Line 16 ÷ 366 days)	<u>421,570</u>
17	Average Daily A/R Balance (Per Sheet No. 3b)	<u>2,049,174</u>
18	Revenue Collection Lag Days (Line 18 ÷ Line 17)	4.86

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2021-00183
CASH WORKING CAPITAL
SUMMARY OF ACCOUNT RECEIVABLE
TME: DECEMBER 31, 2020

Attachment KLJ-CWC-1
SHEET 3b
WITNESS: JOHNSON

Line No.	Month	14200220		14200250, 14300220		14200260		14300018		14300330, 14300350		14300240		Utility Accounts Receivables (7)=(1 thru 6) (\$)
		Customer A/R CAB	Customer A/R GMB	Customer A/R GMB	Customer Premise	Off-System Sales	Other AR Choice Trans.	Transportation A/R	Month-End Balance (1) (\$)	Month-End Balance (2) (\$)	Month-End Balance (3) (\$)	Month-End Balance (4) (\$)	Month-End Balance (5) (\$)	
1	January	3,821,563	391,426	479,895	109,150	31,293	1,321,467	6,154,795						
2	February	6,917,211	311,622	480,575	31,000	1,026,298	1,498,246	10,264,951						
3	March	5,740,351	349,945	478,033	13,948	880,379	1,384,161	8,846,816						
4	April	4,142,870	173,141	498,831	48,074	479,704	1,283,986	6,626,605						
5	May	4,138,404	150,949	644,213	-	554,294	1,027,344	6,515,203						
6	June	1,815,541	64,368	646,799	54,039	(218,612)	938,849	3,300,984						
7	July	(228,634)	60,707	293,949	32,812	(968,921)	1,067,253	257,166						
8	August	(1,972,913)	32,925	150,332	-	(1,593,372)	1,055,298	(2,327,730)						
9	September	(3,517,894)	33,821	171,955	65,775	(2,181,350)	1,047,703	(4,379,989)						
10	October	(4,938,664)	48,998	154,073	96,103	(2,689,769)	1,449,806	(5,879,453)						
11	November	(4,654,666)	118,213	412,610	-	(2,582,433)	1,475,247	(5,231,029)						
12	December	(433,479)	179,767	755,605	-	(1,441,748)	1,381,620	441,765						
13	Total	10,829,690	1,915,881	5,166,871	450,900	(8,704,238)	14,930,980	24,590,085						
14	12 Mo. Avg.	902,474	159,657	430,573	37,575	(725,353)	1,244,248	2,049,174						

(1) Source: Company Financial Statements

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2021-00183
CASH WORKING CAPITAL
BILLING LAG CALCULATION
TME: DECEMBER 31, 2020

Attachment KLJ-CWC-1
SHEET 3c
WITNESS: JOHNSON

<u>Line No.</u>	<u>Description</u> (1)	<u>Revenue Amount</u> (2) \$	<u>Billing Lag</u> (3)	<u>Weighted Revenue</u> (4)=(2)*(3) \$
1	Tariff / Transportation Revenues - (DIS)	96,731,982	1.44	139,340,117
2	Tariff / Transportation Revenues - (GTS)	7,488,411	12.09	90,502,788
3	Tariff / Transportation Revenues - (GMB/GAS)	<u>1,400,354</u>	<u>3.15</u>	<u>4,408,546</u>
4		<u>105,620,747</u>		<u>234,251,452</u>
5	Calculated Billing Lag		<u>2.22</u>	

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2021-00183
CASH WORKING CAPITAL
GAS PURCHASED COST
TME: DECEMBER 31, 2020

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SHEET 4
WITNESS: JOHNSON

<u>Line No.</u>	<u>Supplier Category</u> (1)	<u>Reference</u> (2)	<u>Amount Paid</u> (3) \$	<u>Weighted Average Lead Days</u> (4)	<u>Dollar Lead Days</u> (5=3*4) \$
1	Commodity Costs	Sheet 4a	\$15,801,372	40.87	\$ 645,740,052
2	Transportation Costs	Sheet 4b	<u>\$18,377,340</u>	<u>37.85</u>	<u>\$ 695,522,100</u>
3		Total	<u>\$34,178,712</u>	<u>39.24</u>	<u>\$ 1,341,262,152</u>

Note: The Gas Purchase leads for both Commodity and Transportation Costs were developed through the Gas Supply Department gas purchase system that included the gas flow service period, the date paid and the amount paid for each purchase.

COLUMBIA GAS OF KENTUCKY, INC.
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<u>Line No.</u>	<u>Service Month</u> (1)	<u>Payment Date</u> (2)	<u>Midpoint of Service Period</u> (3)	<u>Lag Days</u> (4)=(2-1+3)	<u>Payment</u> (5)	<u>Weighted Days</u> (6)=(4*5)
1	01/31/20	02/25/20	15.50	40.50	\$17,999	728,939
2	01/31/20	02/25/20	15.50	40.50	\$255,075	10,330,517
3	01/31/20	02/25/20	15.50	40.50	\$103,650	4,197,819
4	01/31/20	02/25/20	15.50	40.50	\$26,426	1,070,233
5	01/31/20	02/25/20	15.50	40.50	\$17,763	719,402
6	01/31/20	02/25/20	15.50	40.50	\$11,772	476,766
7	01/31/20	02/25/20	15.50	40.50	\$18,315	741,758
8	01/31/20	02/25/20	15.50	40.50	\$8,700	352,350
9	01/31/20	02/25/20	15.50	40.50	\$16,700	676,350
10	01/31/20	02/25/20	15.50	40.50	\$16,725	677,363
11	02/29/20	03/25/20	14.50	39.50	\$208,612	8,240,174
12	02/29/20	03/25/20	14.50	39.50	\$98,328	3,883,951
13	02/29/20	03/25/20	14.50	39.50	\$16,000	632,000
14	02/29/20	03/25/20	14.50	39.50	\$16,000	632,000
15	03/31/20	04/27/20	15.50	42.50	\$53,903	2,290,856
16	03/31/20	04/27/20	15.50	42.50	\$1,360	57,800
17	03/31/20	04/27/20	15.50	42.50	\$3,560	151,300
18	03/31/20	04/27/20	15.50	42.50	\$6,625	281,563
19	03/31/20	04/27/20	15.50	42.50	\$199,833	8,492,881
20	03/31/20	04/27/20	15.50	42.50	\$79,614	3,383,615
21	03/31/20	04/27/20	15.50	42.50	\$5,350	227,375
22	03/31/20	04/27/20	15.50	42.50	\$30,818	1,309,744
23	03/31/20	04/27/20	15.50	42.50	\$4,030	171,264
24	03/31/20	04/27/20	15.50	42.50	\$2,770	117,725
25	03/31/20	04/27/20	15.50	42.50	\$10,611	450,968
26	03/31/20	04/27/20	15.50	42.50	\$6,688	284,219
27	03/31/20	04/27/20	15.50	42.50	\$8,025	341,063
28	03/31/20	04/27/20	15.50	42.50	\$1,325	56,313
29	03/31/20	04/27/20	15.50	42.50	\$7,275	309,188
30	03/31/20	04/27/20	15.50	42.50	\$3,265	138,763
31	03/31/20	04/27/20	15.50	42.50	\$14,975	636,438
32	03/31/20	04/27/20	15.50	42.50	\$3,240	137,700
33	03/31/20	04/27/20	15.50	42.50	\$11,093	471,431
34	04/30/20	05/26/20	15.00	41.00	\$149,600	6,133,590
35	04/30/20	05/26/20	15.00	41.00	\$623,138	25,548,666
36	04/30/20	05/26/20	15.00	41.00	\$63,389	2,598,959
37	04/30/20	05/26/20	15.00	41.00	\$12,000	492,000
38	04/30/20	05/26/20	15.00	41.00	\$74,160	3,040,560
39	04/30/20	05/26/20	15.00	41.00	\$7,418	304,118

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<u>Line No.</u>	<u>Service Month</u> (1)	<u>Payment Date</u> (2)	<u>Midpoint of Service Period</u> (3)	<u>Lag Days</u> (4)=(2-1+3)	<u>Payment</u> (5)	<u>Weighted Days</u> (6)=(4*5)
40	04/30/20	05/26/20	15.00	41.00	\$16,767	687,447
41	04/30/20	05/26/20	15.00	41.00	\$20,945	858,745
42	04/30/20	05/26/20	15.00	41.00	\$8,192	335,862
43	05/31/20	06/25/20	15.50	40.50	\$159,170	6,446,401
44	05/31/20	06/25/20	15.50	40.50	\$37,650	1,524,805
45	05/31/20	06/25/20	15.50	40.50	\$2,067	83,714
46	05/31/20	06/25/20	15.50	40.50	\$132,189	5,353,655
47	05/31/20	06/25/20	15.50	40.50	\$187,434	7,591,067
48	05/31/20	06/25/20	15.50	40.50	\$853,038	34,548,039
49	05/31/20	06/25/20	15.50	40.50	\$9,075	367,538
50	05/31/20	06/25/20	15.50	40.50	\$33,662	1,363,313
51	05/31/20	06/25/20	15.50	40.50	\$15,900	643,950
52	05/31/20	06/25/20	15.50	40.50	\$26,396	1,069,018
53	05/31/20	06/25/20	15.50	40.50	\$56,645	2,294,123
54	05/31/20	06/25/20	15.50	40.50	\$133,670	5,413,635
55	05/31/20	06/25/20	15.50	40.50	\$23,063	934,031
56	05/31/20	06/25/20	15.50	40.50	\$16,750	678,375
57	05/31/20	06/25/20	15.50	40.50	\$8,205	332,303
58	05/31/20	06/25/20	15.50	40.50	\$31,161	1,262,021
59	05/31/20	06/25/20	15.50	40.50	\$314	12,717
60	05/31/20	06/25/20	15.50	40.50	\$41,625	1,685,813
61	05/31/20	06/25/20	15.50	40.50	\$36,123	1,462,982
62	06/30/20	07/27/20	15.00	42.00	\$55,913	2,348,325
63	06/30/20	07/27/20	15.00	42.00	\$22,538	946,596
64	06/30/20	07/27/20	15.00	42.00	\$38,550	1,619,100
65	06/30/20	07/27/20	15.00	42.00	\$551,389	23,158,328
66	06/30/20	07/27/20	15.00	42.00	\$26,680	1,120,560
67	06/30/20	07/27/20	15.00	42.00	\$34,745	1,459,290
68	06/30/20	07/27/20	15.00	42.00	\$31,526	1,324,110
69	06/30/20	07/27/20	15.00	42.00	\$219,750	9,229,500
70	06/30/20	07/27/20	15.00	42.00	\$28,819	1,210,398
71	06/30/20	07/27/20	15.00	42.00	\$30,990	1,301,559
72	06/30/20	07/27/20	15.00	42.00	\$7,500	315,000
73	06/30/20	07/27/20	15.00	42.00	\$15,025	631,050
74	06/30/20	07/27/20	15.00	42.00	\$213,818	8,980,367
75	06/30/20	07/27/20	15.00	42.00	\$14,550	611,100
76	06/30/20	07/27/20	15.00	42.00	\$140,050	5,882,100
77	06/30/20	07/27/20	15.00	42.00	\$3,696	155,232
78	06/30/20	07/27/20	15.00	42.00	\$8,350	350,700
79	06/30/20	07/27/20	15.00	42.00	\$12,420	521,640

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<u>Line No.</u>	<u>Service Month</u> (1)	<u>Payment Date</u> (2)	<u>Midpoint of Service Period</u> (3)	<u>Lag Days</u> (4)=(2-1+3)	<u>Payment</u> (5)	<u>Weighted Days</u> (6)=(4*5)
80	06/30/20	07/27/20	15.00	42.00	\$8,730	366,660
81	06/30/20	07/27/20	15.00	42.00	\$19,980	839,160
82	06/30/20	07/27/20	15.00	42.00	\$21,511	903,452
83	07/31/20	08/25/20	15.50	40.50	\$15,150	613,575
84	07/31/20	08/25/20	15.50	40.50	\$209,450	8,482,725
85	07/31/20	08/25/20	15.50	40.50	\$778	31,499
86	07/31/20	08/25/20	15.50	40.50	\$1,048,806	42,476,643
87	07/31/20	08/25/20	15.50	40.50	\$119,701	4,847,870
88	07/31/20	08/25/20	15.50	40.50	\$8,575	347,288
89	07/31/20	08/25/20	15.50	40.50	\$7,280	294,854
90	07/31/20	08/25/20	15.50	40.50	\$11,488	465,244
91	07/31/20	08/25/20	15.50	40.50	\$2,895	117,248
92	07/31/20	08/25/20	15.50	40.50	\$46,258	1,873,439
93	07/31/20	08/25/20	15.50	40.50	\$24,254	982,277
94	07/31/20	08/25/20	15.50	40.50	\$73,226	2,965,643
95	07/31/20	08/25/20	15.50	40.50	\$7,500	303,750
96	07/31/20	08/25/20	15.50	40.50	\$213,964	8,665,552
97	07/31/20	08/25/20	15.50	40.50	\$33,800	1,368,900
98	07/31/20	08/25/20	15.50	40.50	\$116,602	4,722,371
99	07/31/20	08/25/20	15.50	40.50	\$15,500	627,750
100	07/31/20	08/25/20	15.50	40.50	\$3,498	141,669
101	07/31/20	08/25/20	15.50	40.50	\$393,186	15,924,043
102	07/31/20	08/25/20	15.50	40.50	\$311	12,575
103	07/31/20	08/25/20	15.50	40.50	\$7,088	287,044
104	07/31/20	08/25/20	15.50	40.50	\$4,408	178,524
105	07/31/20	08/25/20	15.50	40.50	\$140,985	5,709,903
106	08/31/20	09/25/20	15.50	40.50	\$25,163	1,019,081
107	08/31/20	09/25/20	15.50	40.50	\$57,425	2,325,702
108	08/31/20	09/25/20	15.50	40.50	\$32,141	1,301,690
109	08/31/20	09/25/20	15.50	40.50	\$641	25,961
110	08/31/20	09/25/20	15.50	40.50	\$1,181,886	47,866,393
111	08/31/20	09/25/20	15.50	40.50	\$125,925	5,099,963
112	08/31/20	09/25/20	15.50	40.50	\$79,325	3,212,663
113	08/31/20	09/25/20	15.50	40.50	\$89,690	3,632,445
114	08/31/20	09/25/20	15.50	40.50	\$7,444	301,485
115	08/31/20	09/25/20	15.50	40.50	\$120,375	4,875,188
116	08/31/20	09/25/20	15.50	40.50	\$27,850	1,127,925
117	08/31/20	09/25/20	15.50	40.50	\$45,143	1,828,281
118	08/31/20	09/25/20	15.50	40.50	\$130,250	5,275,115
119	08/31/20	09/25/20	15.50	40.50	\$57,919	2,345,720

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<u>Line No.</u>	<u>Service Month</u> (1)	<u>Payment Date</u> (2)	<u>Midpoint of Service Period</u> (3)	<u>Lag Days</u> (4)=(2-1+3)	<u>Payment</u> (5)	<u>Weighted Days</u> (6)=(4*5)
120	08/31/20	09/25/20	15.50	40.50	\$328,759	13,314,729
121	08/31/20	09/25/20	15.50	40.50	\$24,800	1,004,400
122	08/31/20	09/25/20	15.50	40.50	\$34,330	1,390,375
123	08/31/20	09/25/20	15.50	40.50	\$75,296	3,049,488
124	08/31/20	09/25/20	15.50	40.50	\$165	6,693
125	08/31/20	09/25/20	15.50	40.50	\$28,896	1,170,288
126	08/31/20	09/25/20	15.50	40.50	\$288,639	11,689,869
127	08/31/20	09/25/20	15.50	40.50	\$760	30,760
128	08/31/20	09/25/20	15.50	40.50	\$1,515	61,337
129	08/31/20	09/25/20	15.50	40.50	\$50,175	2,032,088
130	08/31/20	09/25/20	15.50	40.50	\$29,400	1,190,700
131	08/31/20	09/25/20	15.50	40.50	\$48,398	1,960,099
132	08/31/20	09/25/20	15.50	40.50	\$7,800	315,900
133	08/31/20	09/25/20	15.50	40.50	\$54,150	2,193,075
134	08/31/20	09/25/20	15.50	40.50	\$15,009	607,854
135	09/30/20	10/26/20	15.00	41.00	\$89,850	3,683,850
136	09/30/20	10/26/20	15.00	41.00	\$25,763	1,056,263
137	09/30/20	10/26/20	15.00	41.00	\$775,413	31,791,913
138	09/30/20	10/26/20	15.00	41.00	\$5,153	211,253
139	09/30/20	10/26/20	15.00	41.00	\$25,350	1,039,350
140	09/30/20	10/26/20	15.00	41.00	\$31,563	1,294,063
141	09/30/20	10/26/20	15.00	41.00	\$8,947	366,835
142	09/30/20	10/26/20	15.00	41.00	\$100,738	4,130,238
143	09/30/20	10/26/20	15.00	41.00	\$1,356	55,596
144	09/30/20	10/26/20	15.00	41.00	\$22,034	903,374
145	09/30/20	10/26/20	15.00	41.00	\$22,824	935,764
146	09/30/20	10/26/20	15.00	41.00	\$120,588	4,944,088
147	09/30/20	10/26/20	15.00	41.00	\$11,408	467,708
148	09/30/20	10/26/20	15.00	41.00	\$13,425	550,425
149	09/30/20	10/26/20	15.00	41.00	\$93,338	3,826,838
150	09/30/20	10/26/20	15.00	41.00	\$4,524	185,484
151	09/30/20	10/26/20	15.00	41.00	\$66,650	2,732,650
152	09/30/20	10/26/20	15.00	41.00	\$8,526	349,566
153	09/30/20	10/26/20	15.00	41.00	\$15,686	643,126
154	09/30/20	10/26/20	15.00	41.00	\$13,699	561,659
155	09/30/20	10/26/20	15.00	41.00	\$3,435	140,835
156	09/30/20	10/26/20	15.00	41.00	\$33,000	1,353,000
157	09/30/20	10/26/20	15.00	41.00	\$22,441	920,061
158	10/31/20	11/25/20	15.50	40.50	\$7,900	319,950
159	10/31/20	11/25/20	15.50	40.50	\$516,228	20,907,214

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<u>Line No.</u>	<u>Service Month</u> (1)	<u>Payment Date</u> (2)	<u>Midpoint of Service Period</u> (3)	<u>Lag Days</u> (4)=(2-1+3)	<u>Payment</u> (5)	<u>Weighted Days</u> (6)=(4*5)
160	10/31/20	11/25/20	15.50	40.50	\$15,510	628,155
161	10/31/20	11/25/20	15.50	40.50	\$4,750	192,384
162	10/31/20	11/25/20	15.50	40.50	\$133,895	5,422,748
163	10/31/20	11/25/20	15.50	40.50	\$2,450	99,225
164	10/31/20	11/25/20	15.50	40.50	\$4,731	191,595
165	10/31/20	11/25/20	15.50	40.50	\$4,565	184,883
166	10/31/20	11/25/20	15.50	40.50	\$990	40,095
167	10/31/20	11/25/20	15.50	40.50	\$15,613	632,306
168	10/31/20	11/25/20	15.50	40.50	\$47,994	1,943,757
169	10/31/20	11/25/20	15.50	40.50	\$30,700	1,243,350
170	10/31/20	11/25/20	15.50	40.50	\$127,480	5,162,940
171	10/31/20	11/25/20	15.50	40.50	\$20,250	820,125
172	11/30/20	12/28/20	15.00	43.00	\$4,500	193,500
173	11/30/20	12/28/20	15.00	43.00	\$19,995	859,785
174	11/30/20	12/28/20	15.00	43.00	\$14,890	640,283
175	11/30/20	12/28/20	15.00	43.00	\$206,118	8,863,074
176	11/30/20	12/28/20	15.00	43.00	\$333,750	14,351,250
177	11/30/20	12/28/20	15.00	43.00	\$4,275	183,825
178	11/30/20	12/28/20	15.00	43.00	\$2,150	92,450
179	11/30/20	12/28/20	15.00	43.00	\$22,463	965,888
180	11/30/20	12/28/20	15.00	43.00	\$7,675	330,025
181	11/30/20	12/28/20	15.00	43.00	\$1,575	67,725
182	11/30/20	12/28/20	15.00	43.00	\$5,550	238,650
183	12/31/20	01/25/21	15.50	40.50	\$17,528	709,864
184	12/31/20	01/25/21	15.50	40.50	\$797	32,279
185	12/31/20	01/25/21	15.50	40.50	\$21,400	866,700
186	12/31/20	01/25/21	15.50	40.50	\$141,599	5,734,749
187	12/31/20	01/25/21	15.50	40.50	\$28,440	1,151,820
188	12/31/20	01/25/21	15.50	40.50	\$10,225	414,113
189	12/31/20	01/25/21	15.50	40.50	\$10,891	441,075
190	12/31/20	01/25/21	15.50	40.50	\$8,025	325,013
191	12/31/20	01/25/21	15.50	40.50	\$31,800	1,287,900
192	12/31/20	01/27/21	15.50	42.50	\$75,939	3,227,403
193	12/31/20	01/25/21	15.50	40.50	\$743,545	30,113,585
194	12/31/20	01/25/21	15.50	40.50	\$3,781	153,131
195	12/31/20	01/25/21	15.50	40.50	\$9,630	390,015
196	12/31/20	01/25/21	15.50	40.50	\$57,375	2,323,688
197	12/31/20	01/25/21	15.50	40.50	\$15,704	635,992
198	12/31/20	01/25/21	15.50	40.50	\$29,745	1,204,673
199	12/31/20	01/25/21	15.50	40.50	\$1,227	49,683

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WITNESS: JOHNSON

<u>Line No.</u>	<u>Service Month</u> (1)	<u>Payment Date</u> (2)	<u>Midpoint of Service Period</u> (3)	<u>Lag Days</u> (4)=(2-1+3)	<u>Payment</u> (5)	<u>Weighted Days</u> (6)=(4*5)
200	12/31/20	01/25/21	15.50	40.50	\$66,548	2,695,194
201	12/31/20	01/25/21	15.50	40.5	\$91,795	3,717,698
202	12/31/20	01/25/21	15.50	40.50	\$106,285	4,304,553
203	12/31/20	01/25/21	15.50	40.50	\$37,228	1,507,714
204	12/31/20	01/25/21	15.50	40.50	\$10,275	416,138
205	12/31/20	01/25/21	15.50	40.50	\$20,525	831,263
206	12/31/20	01/25/21	15.50	40.50	\$2,330	94,365
207	12/31/20	01/25/21	15.50	40.50	\$49,840	2,018,520
208	12/31/20	01/25/21	15.50	40.50	\$80,728	3,269,464
209	12/31/20	01/25/21	15.50	40.50	\$9,807	397,184
210	Total			<u>40.87</u>	<u>\$15,801,372</u>	<u>645,740,052</u>

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2021-00183
CASH WORKING CAPITAL
GAS PURCHASED - TRANSPORTATION COSTS
TME: DECEMBER 31, 2020

Attachment KLJ-CWC-1
SHEET 4b - Page 1 of 2
WITNESS: JOHNSON

<u>Line No.</u>	<u>Service Month</u> (1)	<u>Payment Date</u> (2)	<u>Midpoint of Service Period</u> (3)	<u>Lag Days</u> (4)=(2-1+3)	<u>Payment</u> (5)	<u>Weighted Days</u> (6)=(4*5)
1	01/31/20	02/24/20	15.50	39.50	\$74,015	2,923,582
2	01/31/20	02/24/20	15.50	39.50	-\$10,626	(419,725)
3	01/31/20	02/24/20	15.50	39.50	\$1,792,701	70,811,699
4	01/31/20	02/24/20	15.50	39.50	\$56,644	2,237,426
5	02/29/20	03/23/20	14.50	37.50	\$75,154	2,818,258
6	02/29/20	03/23/20	14.50	37.50	-\$10,623	(398,361)
7	02/29/20	03/23/20	14.50	37.50	\$1,794,045	67,276,691
8	02/29/20	03/23/20	14.50	37.50	\$56,667	2,124,998
9	03/31/20	04/23/20	15.50	38.50	\$74,168	2,855,470
10	03/31/20	04/23/20	15.50	38.50	-\$10,625	(409,060)
11	03/31/20	04/23/20	15.50	38.50	\$1,766,215	67,999,274
12	03/31/20	04/23/20	15.50	38.50	\$60,756	2,339,103
13	04/30/20	05/22/20	15.00	37.00	\$11,562	427,805
14	04/30/20	05/22/20	15.00	37.00	\$1,248,655	46,200,219
15	04/30/20	05/22/20	15.00	37.00	\$64,853	2,399,547
16	05/31/20	06/22/20	15.50	37.50	\$11,586	434,474
17	05/31/20	06/22/20	15.50	37.50	\$1,248,482	46,818,068
18	05/31/20	06/22/20	15.50	37.50	\$64,193	2,407,232
19	06/30/20	07/20/20	15.00	35.00	\$11,616	406,545
20	06/30/20	07/20/20	15.00	35.00	\$1,258,904	44,061,652
21	06/30/20	07/21/20	15.00	36.00	\$63,467	2,284,799
22	07/31/20	08/24/20	15.50	39.50	\$11,644	459,945
23	07/31/20	08/24/20	15.50	39.50	\$1,264,911	49,963,979
24	07/31/20	08/25/20	15.50	40.50	\$61,627	2,495,909
25	08/31/20	09/21/20	15.50	36.50	\$11,694	426,830
26	08/31/20	09/21/20	15.50	36.50	\$1,263,552	46,119,645
27	08/31/20	09/21/20	15.50	36.50	\$61,902	2,259,431

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2021-00183
CASH WORKING CAPITAL
GAS PURCHASED - TRANSPORTATION COSTS
TME: DECEMBER 31, 2020

Attachment KLJ-CWC-1
SHEET 4b - Page 2 of 2
WITNESS: JOHNSON

<u>Line No.</u>	<u>Service Month</u> (1)	<u>Payment Date</u> (2)	<u>Midpoint of Service Period</u> (3)	<u>Lag Days</u> (4)=(2-1+3)	<u>Payment</u> (5)	<u>Weighted Days</u> (6)=(4*5)
28	09/30/20	10/22/20	15.00	37.00	\$11,698	432,823
29	09/30/20	10/22/20	15.00	37.00	\$1,205,617	44,607,834
30	09/30/20	10/22/20	15.00	37.00	\$61,911	2,290,721
31	10/31/20	11/23/20	15.50	38.50	\$11,707	450,711
32	10/31/20	11/23/20	15.50	38.50	\$1,493,406	57,496,141
33	10/31/20	11/23/20	15.50	38.50	\$61,966	2,385,704
34	11/30/20	12/21/20	15.00	36.00	\$1,550,396	55,814,242
35	11/30/20	12/21/20	15.00	36.00	\$49,622	1,786,400
36	12/31/20	01/25/21	15.50	40.50	\$1,502,666	60,857,976
37	12/31/20	01/25/21	15.50	40.50	\$51,213	2,074,113
38	Total			<u>37.85</u>	<u>\$18,377,340</u>	<u>695,522,100</u>

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2021-00183
CASH WORKING CAPITAL
PAYROLL COSTS
TME: DECEMBER 31, 2020

Attachment KLJ-CWC-1
SHEET 5
WITNESS: JOHNSON

<u>Line</u> <u>No.</u>	<u>Description</u>	<u>Reference</u>	<u>Payroll</u> <u>Costs</u> (1) \$	<u>Lead</u> <u>Days</u> (2)	<u>Dollar</u> <u>Lead</u> <u>Days</u> (3=1*2) \$
1	Bi-Weekly:	Sheet 5a	15,317,011	5.93	90,763,075
2	Monthly:	Sheet 5b	<u>6,109,933</u>	<u>14.81</u>	<u>90,500,366</u>
3		Total Payroll Costs	<u>21,426,944</u>	<u>8.46</u>	<u>181,263,441</u>

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2021-00183
CASH WORKING CAPITAL
BI-WEEKLY GROSS PAYROLL LEAD DAYS
TME: DECEMBER 31, 2020

Attachment KLJ-CWC-1
SHEET 5a
WITNESS: JOHNSON

<u>Line No.</u>	<u>Pay Dates</u> (1)	<u>End of Pay Period</u> (2)	<u>Days from Pay Date to Pay Period</u> (3)	<u>Service Midpoint</u> (4)	<u>Bi-Weekly Gross Pay Lead Days</u> (5)=(3)+(4)	<u>Normal Bi-Weekly Gross Pay</u> (6) (\$)	<u>Bi-Weekly Gross Pay Dollar Days</u> (7)=(5)*(6)
1	01/03/20	01/04/20	(1.00)	7.00	6.00	608,261	3,649,565
2	01/17/20	01/18/20	(1.00)	7.00	6.00	525,079	3,150,477
3	01/31/20	02/01/20	(1.00)	7.00	6.00	581,662	3,489,973
4	02/14/20	02/15/20	(1.00)	7.00	6.00	541,897	3,251,384
5	02/28/20	02/29/20	(1.00)	7.00	6.00	516,619	3,099,714
6	03/13/20	03/14/20	(1.00)	7.00	6.00	937,115	5,622,688
7	03/27/20	03/28/20	(1.00)	7.00	6.00	547,859	3,287,155
8	04/10/20	04/11/20	(1.00)	7.00	6.00	517,007	3,102,042
9	04/24/20	04/25/20	(1.00)	7.00	6.00	511,804	3,070,822
10	05/08/20	05/09/20	(1.00)	7.00	6.00	536,135	3,216,810
11	05/22/20	05/23/20	(1.00)	7.00	6.00	518,930	3,113,577
12	06/05/20	06/06/20	(1.00)	7.00	6.00	513,767	3,082,600
13	06/19/20	06/20/20	(1.00)	7.00	6.00	537,409	3,224,452
14	07/02/20	07/04/20	(2.00)	7.00	5.00	536,084	2,680,422
15	07/17/20	07/18/20	(1.00)	7.00	6.00	543,076	3,258,457
16	07/31/20	08/01/20	(1.00)	7.00	6.00	521,978	3,131,870
17	08/14/20	08/15/20	(1.00)	7.00	6.00	535,929	3,215,573
18	08/28/20	08/29/20	(1.00)	7.00	6.00	559,018	3,354,106
19	09/11/20	09/12/20	(1.00)	7.00	6.00	555,806	3,334,838
20	09/25/20	09/26/20	(1.00)	7.00	6.00	528,699	3,172,197
21	10/09/20	10/10/20	(1.00)	7.00	6.00	605,728	3,634,370
22	10/23/20	10/24/20	(1.00)	7.00	6.00	673,749	4,042,491
23	11/06/20	11/07/20	(1.00)	7.00	6.00	557,509	3,345,053
24	11/20/20	11/21/20	(1.00)	7.00	6.00	562,591	3,375,549
25	12/04/20	12/05/20	(1.00)	7.00	6.00	577,903	3,467,419
26	12/18/20	12/19/20	(1.00)	7.00	6.00	562,489	3,374,932
27	12/31/20	01/02/21	(2.00)	7.00	5.00	602,907	3,014,537
28					<u>5.93</u>	<u>15,317,011</u>	<u>90,763,075</u>

Payment leads days represents days from midpoint of pay period to end of pay period.

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2021-00183
CASH WORKING CAPITAL
MONTHLY GROSS PAYROLL LEAD DAYS
TME: DECEMBER 31, 2020

Attachment KLJ-CWC-1
SHEET 5b
WITNESS: JOHNSON

Line No.	Monthly Pay Dates (1)	End of Pay Period (2)	Service Midpoint (3)	Monthly Gross Pay Lead Days (4)=(1)-(2)+(3)	Normal Monthly Gross Pay (5) (\$)	Monthly Gross Pay Dollar Days (6)=(4)*(5)
1	01/31/20	01/31/20	15.50	15.50	427,999	6,633,986
2	02/28/20	02/29/20	14.50	13.50	987,835	13,335,766
3	03/31/20	03/31/20	15.50	15.50	682,782	10,583,128
4	04/30/20	04/30/20	15.00	15.00	437,228	6,558,413
5	05/29/20	05/31/20	15.50	13.50	443,322	5,984,852
6	06/30/20	06/30/20	15.00	15.00	426,410	6,396,147
7	07/31/20	07/31/20	15.50	15.50	426,397	6,609,158
8	08/31/20	08/31/20	15.50	15.50	428,233	6,637,609
9	09/30/20	09/30/20	15.00	15.00	435,320	6,529,799
10	10/30/20	10/31/20	15.50	14.50	432,256	6,267,706
11	11/30/20	11/30/20	15.00	15.00	519,096	7,786,440
12	12/31/20	12/31/20	15.50	<u>15.50</u>	<u>463,056</u>	<u>7,177,362</u>
13		Monthly Lead Days		<u>14.81</u>	<u>6,109,933</u>	<u>90,500,366</u>

Payment leads days represents days from midpoint of pay period to end of pay period.

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2021-00183
CASH WORKING CAPITAL
INCENTIVE COMPENSATION
TME: DECEMBER 31, 2020

Attachment KLJ-CWC-1
SHEET 6
WITNESS: JOHNSON

<u>Line No.</u>	<u>Pay Dates</u> (1)	<u>End of Pay Period</u> (2)	<u>Service Midpoint</u> (3)	<u>Incentive Comp Lead Days</u> (4)=(1)-(2)+(3)	<u>Incentive Comp Gross Pay</u> (5) (\$)	<u>Incentive Comp Gross Pay Dollar Days</u> (6)=(4)*(5)
1	03/13/20	12/31/19	182.50	255.50	401,482	102,578,625
2	03/13/20	12/31/19	182.50	255.50	46,452	11,868,478
3	02/28/20	12/31/19	182.50	241.50	549,835	132,785,249
4		Total			997,769	247,232,352
5		Monthly Lead Days			<u>247.79</u>	

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2021-00183
CASH WORKING CAPITAL
EMPLOYEE BENEFITS
TME: DECEMBER 31, 2020

Attachment KLJ-CWC-1
SHEET 7
WITNESS: JOHNSON

<u>Line No.</u>	<u>End of Service Period</u> (1)	<u>Payment Date</u> (2)	<u>Midpoint of Service Period</u> (3)	<u>Lead Days</u> (4)=(2)-(1)+(3)	<u>Payment</u> (5) \$	<u>Weighted Lead Days</u> (6)=(4)*(5) \$
1	1/31/2020	1/28/2020	15.50	12.50	300,713	3,758,912
2	2/29/2020	2/27/2020	14.50	12.50	517,022	6,462,779
3	3/31/2020	3/30/2020	15.50	14.50	273,833	3,970,576
4	4/30/2020	4/27/2020	15.00	12.00	348,362	4,180,348
5	5/31/2020	5/28/2020	15.50	12.50	256,069	3,200,861
6	6/30/2020	6/25/2020	15.00	10.00	325,568	3,255,678
7	7/31/2020	7/30/2020	15.50	14.50	249,863	3,623,018
8	8/31/2020	8/27/2020	15.50	11.50	373,918	4,300,057
9	9/30/2020	9/22/2020	15.00	7.00	238,391	1,668,734
10	10/31/2020	10/29/2020	15.50	13.50	367,463	4,960,744
11	11/30/2020	11/30/2020	15.00	15.00	374,658	5,619,871
12	12/31/2020	12/23/2020	15.50	7.50	258,990	1,942,422
13		Total			<u>3,884,849</u>	<u>46,944,000</u>
14	Weighted Average Days (Col. 6/Col. 5)			<u><u>12.10</u></u>		

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2021-00183
CASH WORKING CAPITAL
CORPORATE SERVICES
TME: DECEMBER 31, 2020

Attachment KLJ-CWC-1
SHEET 8
WITNESS: JOHNSON

<u>Line No.</u>	<u>End of Service Period</u> (1)	<u>Payment Date</u> (2)	<u>Midpoint of Service Period</u> (3)	<u>Lead Days</u> (4)=(2)-(1)+(3)	<u>Payment</u> (5) \$	<u>Weighted Lead Days</u> (6)=(4)*(5) \$
1	1/31/2020	2/18/2020	15.50	33.50	1,895,942	63,514,052
2	2/29/2020	3/16/2020	14.50	30.50	2,478,244	75,586,434
3	3/31/2020	4/17/2020	15.50	32.50	2,365,437	76,876,697
4	4/30/2020	5/19/2020	15.00	34.00	2,081,418	70,768,228
5	5/31/2020	6/19/2020	15.50	34.50	1,732,128	59,758,425
6	6/30/2020	7/20/2020	15.00	35.00	2,555,137	89,429,781
7	7/31/2020	8/19/2020	15.50	34.50	2,555,542	88,166,205
8	8/31/2020	9/16/2020	15.50	31.50	3,355,498	105,698,191
9	9/30/2020	10/27/2020	15.00	42.00	3,282,326	137,857,685
10	10/31/2020	11/20/2020	15.50	35.50	2,251,219	79,918,270
11	11/30/2020	12/16/2020	15.00	31.00	2,676,277	82,964,581
12	12/31/2020	1/19/2021	15.50	34.50	3,526,170	121,652,877
13		Total			<u>30,755,338</u>	<u>1,052,191,426</u>
14	Weighted Average Days (Col. 6/Col. 5)			<u>34.20</u>		

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2021-00183
CASH WORKING CAPITAL
OTHER OPERATION AND MAINTENANCE COSTS
TME: DECEMBER 31, 2020

Attachment KLJ-CWC-1
SHEET 9
WITNESS: JOHNSON

<u>Line No.</u>	<u>Description</u> (1)	<u>Approved Check Amount</u> (2) \$	<u>Lead Days</u> (3)=(5/2)	<u>Notes</u> (4)	<u>Dollar Weighted Days</u> (5)	<u>Percentage</u> (6) %	<u>Lead Days</u> (7)=(3)*(6)
1	Total Work Management Contracts	3,100,882	29.45	1_/	91,335,572	77.62%	22.86
2	Total General Office Source	<u>314,226</u>	34.71	2_/	<u>10,905,692</u>	<u>22.38%</u>	<u>7.77</u>
3	Total	3,415,108			102,241,264	100.00%	<u><u>30.63</u></u>

Notes:

1_/ This data are made up of numerous invoices and is maintained in an excel spreadsheet.
An electronic copy of this data may be provided upon request.

2_/ Days were based on 400 invoices randomly selected from the company's accounts payable system.
An electronic copy of this data may be provided upon request.

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2021-00183
CASH WORKING CAPITAL
COMPANY PAID PAYROLL TAXES
TME: DECEMBER 31, 2020

Attachment KLJ-CWC-1
 SHEET 10
 WITNESS: JOHNSON

<u>Line No.</u>	<u>Description</u>	<u>Reference</u>	<u>Payroll Costs</u> (1) \$	<u>Lead Days</u> (2)	<u>Dollar Lead Days</u> (3) \$
1	F.I.C.A.	Sheet 10a	3,039,854	8.25	25,088,881
2	Federal Unemployment	Sheet 10b	9,293	75.50	701,640
3	State Unemployment	Sheet 10b	<u>7,154</u>	<u>75.50</u>	<u>540,115</u>
4		Total	<u>3,056,301</u>	<u>8.62</u>	<u>26,330,636</u>

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2021-00183
CASH WORKING CAPITAL
EMPLOYEE'S FICA WITHHELD LEAD DAY CALCULATION
TME: DECEMBER 31, 2020

Attachment KLJ-CWC-1
SHEET 10a - Page 1 of 3
WITNESS: JOHNSON

<u>Line No.</u>	<u>Pay Type</u>	<u>Reference</u>	<u>Employee's FICA Withholding</u> (1)	<u>Lead Days</u> (2)	<u>Dollar Weighted Days</u> (3)
1	Bi-Weekly	Sheet 10a, Page 1	2,239,378	5.92	13,266,216
2	Monthly	Sheet 10a, Page 2	<u>800,476</u>	<u>14.77</u>	<u>11,822,665</u>
3		Total	<u><u>3,039,854</u></u>	<u><u>8.25</u></u>	<u><u>25,088,881</u></u>

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2021-00183
CASH WORKING CAPITAL
PAYROLL TAXES - FICA BI-WEEKLY
TME: DECEMBER 31, 2020

Attachment KLJ-CWC-1
SHEET 10a - Page 2 of 3
WITNESS: JOHNSON

<u>Line No.</u>	<u>Pay Date</u> (1)	<u>Days From Midpoint To Pay 1/</u> (2)	<u>Total Bi-Weekly FICA Withheld</u> (3) (\$)	<u>Deposit Date</u> (4)	<u>Lead Days</u> (5)	<u>Weighted Payroll</u> (6=3x5)
1	01/03/20	6.00	88,875	01/03/20	6.00	533,251
2	01/17/20	6.00	76,188	01/17/20	6.00	457,126
3	01/31/20	6.00	88,994	01/31/20	6.00	533,966
4	02/14/20	6.00	78,694	02/14/20	6.00	472,161
5	02/28/20	6.00	74,848	02/28/20	6.00	449,086
6	03/13/20	6.00	139,191	03/13/20	6.00	835,147
7	03/27/20	6.00	79,632	03/27/20	6.00	477,795
8	04/10/20	6.00	74,905	04/10/20	6.00	449,429
9	04/24/20	6.00	73,993	04/24/20	6.00	443,957
10	05/08/20	6.00	77,832	05/08/20	6.00	466,990
11	05/22/20	6.00	75,108	05/22/20	6.00	450,648
12	06/05/20	6.00	74,323	06/05/20	6.00	445,938
13	06/19/20	6.00	78,061	06/19/20	6.00	468,363
14	07/02/20	5.00	77,804	07/02/20	5.00	389,018
15	07/17/20	6.00	78,873	07/17/20	6.00	473,236
16	07/31/20	6.00	79,863	07/31/20	6.00	479,177
17	08/14/20	6.00	77,746	08/14/20	6.00	466,478
18	08/28/20	6.00	81,241	08/28/20	6.00	487,446
19	09/11/20	6.00	80,727	09/11/20	6.00	484,364
20	09/25/20	6.00	76,580	09/25/20	6.00	459,481
21	10/09/20	6.00	88,407	10/09/20	6.00	530,444
22	10/23/20	6.00	96,816	10/23/20	6.00	580,894
23	11/06/20	6.00	80,737	11/06/20	6.00	484,421
24	11/20/20	6.00	81,783	11/20/20	6.00	490,700
25	12/04/20	6.00	84,120	12/04/20	6.00	504,723
26	12/18/20	6.00	81,792	12/18/20	6.00	490,752
27	12/31/20	5.00	92,245	12/31/20	5.00	461,225
28	Total	<u>5.93</u>	<u>2,239,378</u>		<u>5.92</u>	<u>13,266,216</u>

1/ See detail on Sheet 5a, Column 5.

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2021-00183
CASH WORKING CAPITAL
PAYROLL TAXES - FICA MONTHLY PAY
TME: DECEMBER 31, 2020

Attachment KLJ-CWC-1
SHEET 10a - Page 3 of 3
WITNESS: JOHNSON

Line No.	<u>Pay Date</u> (1)	<u>Days From Midpoint To Pay Date 1/</u> (2)	<u>Monthly Total FICA Withheld</u> (3) (\$)	<u>Deposit Date</u> (4)	<u>Lead Days</u> (5)	<u>Weighted FICA</u> (6=3x5)
1	01/31/20	15.50	62,647	01/31/20	15.50	971,027
2	02/28/20	13.50	147,699	02/28/20	13.50	1,993,934
3	03/31/20	15.50	86,930	03/31/20	15.50	1,347,412
4	04/30/20	15.00	60,386	04/30/20	15.00	905,788
5	05/29/20	13.50	61,701	05/29/20	13.50	832,963
6	06/30/20	15.00	59,206	06/30/20	15.00	888,089
7	07/31/20	15.50	56,605	07/31/20	15.50	877,376
8	08/31/20	15.50	54,221	08/31/20	15.50	840,425
9	09/30/20	15.00	54,851	09/30/20	15.00	822,764
10	10/30/20	14.50	51,763	10/30/20	14.50	750,563
11	11/30/20	15.00	53,868	11/30/20	15.00	808,025
12	12/31/20	<u>15.50</u>	<u>50,600</u>	12/31/20	<u>15.50</u>	<u>784,299</u>
13	Total	<u>14.81</u>	<u>800,476</u>		<u>14.77</u>	<u>11,822,665</u>

1/ See detail on Sheet 5b.

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2021-00183
CASH WORKING CAPITAL
PAYROLL TAXES - UNEMPLOYMENT TAXES
TME: DECEMBER 31, 2020

Attachment KLJ-CWC-1
SHEET 10b
WITNESS: JOHNSON

<u>Line No.</u>	<u>Service Period</u> (1)	<u>Days From Midpoint</u> (2)	<u>Deposit Paid</u> (3)	<u>Lead Days</u> (4=3-1+2)	<u>Federal Paid</u> (5) \$	<u>State Paid</u> (6) \$	<u>Federal \$ Weighted</u> (7=4*5)	<u>State \$ Weighted</u> (8=4*6)
<u>Monthly</u>								
1	01/31/20	15.50	03/31/20	75.50	1,923	1,191	145,164	89,950
2	02/29/20	14.50	03/31/20	45.50	54	333	4,100	25,135
3	03/31/20	15.50	03/31/20	15.50	42	32	3,171	2,446
4	04/30/20	15.00	06/30/20	76.00	-	-	-	-
5	05/31/20	15.50	06/30/20	45.50	-	-	-	-
6	06/30/20	15.00	06/30/20	15.00	-	-	-	-
7	07/31/20	15.50	09/30/20	76.50	-	-	-	-
8	08/31/20	15.50	09/30/20	45.50	-	-	-	-
9	09/30/20	15.00	09/30/20	15.00	-	-	-	-
10	10/31/20	15.50	12/31/20	76.50	-	-	-	-
11	11/30/20	15.00	12/31/20	46.00	-	-	-	-
12	12/31/20	15.50	12/31/20	15.50	-	-	-	-
<u>Bi-weekly</u>								
13	01/04/20	7.00	03/31/20	94.00	3,432	1,823	259,144	137,621
14	01/18/20	7.00	03/31/20	80.00	2,483	1,566	187,450	118,215
15	02/01/20	7.00	03/31/20	66.00	791	1,334	59,740	100,702
16	02/15/20	7.00	03/31/20	52.00	111	382	8,402	28,855
17	02/29/20	7.00	03/31/20	38.00	14	116	1,022	8,785
18	03/14/20	7.00	03/31/20	24.00	17	49	1,305	3,728
19	03/28/20	7.00	03/31/20	10.00	2	1	153	76
20	04/11/20	7.00	06/30/20	87.00	94	48	7,077	3,618
21	04/25/20	7.00	06/30/20	73.00	97	51	7,342	3,836
22	05/09/20	7.00	06/30/20	59.00	127	66	9,584	4,972
23	05/23/20	7.00	06/30/20	45.00	83	59	6,259	4,462
24	06/06/20	7.00	06/30/20	31.00	12	60	925	4,519
25	06/20/20	7.00	06/30/20	17.00	8	30	612	2,239
26	07/04/20	7.00	09/30/20	95.00	3	4	190	326
27	07/18/20	7.00	09/30/20	81.00	-	4	-	276
28	08/01/20	7.00	09/30/20	67.00	-	4	-	326
29	08/15/20	7.00	09/30/20	53.00	-	0	-	28
30	08/29/20	7.00	09/30/20	39.00	-	-	-	-
31	09/12/20	7.00	09/30/20	25.00	-	-	-	-
32	09/26/20	7.00	09/30/20	11.00	-	-	-	-
33	10/10/20	7.00	12/31/20	89.00	-	-	-	-
34	10/24/20	7.00	12/31/20	75.00	-	-	-	-
35	11/07/20	7.00	12/31/20	61.00	-	-	-	-
36	11/21/20	7.00	12/31/20	47.00	-	-	-	-
37	12/05/20	7.00	12/31/20	33.00	-	-	-	-
38	12/19/20	7.00	12/31/20	19.00	-	-	-	-
39	01/02/21	7.00	12/31/20	5.00	-	-	-	-
40	Total				9,293	7,154	701,640	540,115
41	Net Lead Days						<u>75.50</u>	<u>75.50</u>

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2021-00183
CASH WORKING CAPITAL
PROPERTY TAXES
TME: DECEMBER 31, 2020

Attachment KLJ-CWC-1
SHEET 11 - Page 1 of 2
WITNESS: JOHNSON

Line	Date	Midpoint	Lag	Weighted		
No.	Taxing Authority	Payments	Paid	of Tax Year	Days	Lag Days
	(1)	(2)	(3)	(4)	(5)=(3-4)	(6)=(5*2)
		(\$)				(\$)
1	City of Bellefonte	572.14	2/2/2020	7/1/2019	216.00	123,582
2	Madison County	2,081.81	2/2/2020	7/1/2019	216.00	449,671
3	Bath County	42.12	2/20/2020	7/1/2019	234.00	9,856
4	Boyd County	303,138.49	2/20/2020	7/1/2019	234.00	70,934,407
5	Carter County	316.85	2/20/2020	7/1/2019	234.00	74,143
6	City of Greenup	1,374.56	2/20/2020	7/1/2019	234.00	321,647
7	City of Raceland	2,351.47	2/20/2020	7/1/2019	234.00	550,244
8	City of Russell	18,311.80	2/20/2020	7/1/2019	234.00	4,284,961
9	City of Worthington	807.24	2/20/2020	7/1/2019	234.00	188,894
10	Clark County	169,519.46	2/20/2020	7/1/2019	234.00	39,667,554
11	Fayette County	1,685,766.27	2/20/2020	7/1/2019	234.00	394,469,307
12	Greenup County	229,813.48	2/20/2020	7/1/2019	234.00	53,776,354
13	Lee County	36.87	2/20/2020	7/1/2019	234.00	8,628
14	Lewis County	1,001.98	2/20/2020	7/1/2019	234.00	234,463
15	Nicholas County	15,461.68	2/20/2020	7/1/2019	234.00	3,618,033
16	Robertson County	107.21	2/20/2020	7/1/2019	234.00	25,087
17	Scott County	119,361.18	2/20/2020	7/1/2019	234.00	27,930,516
18	Woodford County	126,312.70	2/20/2020	7/1/2019	234.00	29,557,172
19	Bourbon County	101,678.62	3/1/2020	7/1/2019	244.00	24,809,583
20	City of Ashland	189,962.13	3/1/2020	7/1/2019	244.00	46,350,760
21	City of Catlettsburg	14,308.66	3/1/2020	7/1/2019	244.00	3,491,313
22	City of Coal Run	27.22	3/1/2020	7/1/2019	244.00	6,642
23	City of Frankfort	153,294.20	3/1/2020	7/1/2019	244.00	37,403,785
24	City of Georgetown	6,978.79	3/1/2020	7/1/2019	244.00	1,702,825
25	City of Hindman	110.13	3/1/2020	7/1/2019	244.00	26,872
26	City of Maysville	17,703.94	3/1/2020	7/1/2019	244.00	4,319,761
27	City of Midway	716.44	3/1/2020	7/1/2019	244.00	174,811
28	City of Paris	8,591.59	3/1/2020	7/1/2019	244.00	2,096,348
29	City of Richmond	113.19	3/1/2020	7/1/2019	244.00	27,618
30	City of South Shore	1,767.59	3/1/2020	7/1/2019	244.00	431,292
31	City of Versailles	4,157.13	3/1/2020	7/1/2019	244.00	1,014,340
32	City of Winchester	15,273.01	3/1/2020	7/1/2019	244.00	3,726,614

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2021-00183
CASH WORKING CAPITAL
PROPERTY TAXES
TME: DECEMBER 31, 2020

Attachment KLJ-CWC-1
SHEET 11 - Page 2 of 2
WITNESS: JOHNSON

Line	Date	Midpoint	Lag	Weighted		
No.	Taxing Authority	Payments	Paid	of Tax Year	Days	Lag Days
	(1)	(2)	(3)	(4)	(5)=(3-4)	(6)=(5*2)
		(\$)				(\$)
	(continued)					
1	City of Wurtland	2,499.38	3/1/2020	7/1/2019	244.00	609,849
2	Clay County	143.98	3/1/2020	7/1/2019	244.00	35,131
3	Franklin County	344,474.95	3/1/2020	7/1/2019	244.00	84,051,888
4	Johnson County	1,431.38	3/1/2020	7/1/2019	244.00	349,257
5	Knott County	8,303.63	3/1/2020	7/1/2019	244.00	2,026,086
6	Lawrence County	35,086.88	3/1/2020	7/1/2019	244.00	8,561,199
7	Madison County	7,771.59	3/1/2020	7/1/2019	244.00	1,896,268
8	Martin County	18,814.37	3/1/2020	7/1/2019	244.00	4,590,706
9	Mason County	123,518.48	3/1/2020	7/1/2019	244.00	30,138,509
10	Paris Independent S	25,226.48	3/1/2020	7/1/2019	244.00	6,155,261
11	Pike County	21,781.98	3/1/2020	7/1/2019	244.00	5,314,803
12	City of Louisa	3,486.39	3/5/2020	7/1/2019	248.00	864,625
13	Jessamine County	24,674.98	3/11/2020	7/1/2019	254.00	6,267,445
14	City of Mount Sterlin	7,331.85	3/15/2020	7/1/2019	258.00	1,891,617
15	Montgomery County	59,873.49	3/15/2020	7/1/2019	258.00	15,447,360
16	Menifee County	233.66	3/29/2020	7/1/2019	272.00	63,556
17	Bracken County	2,680.15	4/29/2020	7/1/2019	303.00	812,085
18	City of Flatwoods	855.57	4/22/2020	7/1/2019	296.00	253,249
19	City of Ravenna	1,638.34	7/19/2020	7/1/2019	384.00	629,123
20	City of Irvine	6,418.15	7/30/2020	7/1/2019	395.00	2,535,169
21	Letcher County	12.16	8/5/2020	7/1/2019	401.00	4,876
22	Estill County	34,946.56	8/25/2020	7/1/2019	421.00	14,712,502
23	City of Bellefonte	2,113.20	9/20/2020	7/1/2019	447.00	944,600
24	Owsley County	220.30	9/20/2020	7/1/2019	447.00	98,474
25	West Virginia	207,866.90	8/15/2020	7/1/2019	411.00	85,433,296
26	Total	<u>4,132,464.75</u>			248.16	<u>1,025,494,017</u>

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2021-00183
CASH WORKING CAPITAL
OTHER TAXES
TME: DECEMBER 31, 2020

Attachment KLJ-CWC-1
SHEET 12
WITNESS: JOHNSON

<u>Line No.</u>	<u>End of Service Period</u> (1)	<u>Midpoint of Service Period</u> (1)	<u>Payment Date</u> (2)	<u>Amount Paid</u> (3) \$	<u>Lead Days</u> (4)	<u>Weighted Tax Dollars</u> (5=3*4) \$
	<u>Severance Tax</u>					
1	12/31/2019	15.5	1/30/2020	180.10	45.50	8,195.00
2	1/31/2020	15.5	2/29/2020	178.46	44.50	7,941.00
3	2/29/2020	14.5	3/30/2020	173.00	44.50	7,699.00
4	3/31/2020	15.5	4/30/2020	130.00	45.50	5,915.00
5	4/30/2020	15	5/30/2020	93.00	45.00	4,185.00
6	5/31/2020	15.5	6/30/2020	104.00	45.50	4,732.00
7	6/30/2020	15	7/30/2020	66.00	45.00	2,970.00
8	7/31/2020	15.5	8/30/2020	105.08	45.50	4,781.00
9	8/31/2020	15.5	9/30/2020	171.00	45.50	7,781.00
10	9/30/2020	15	10/30/2020	137.00	45.00	6,165.00
11	10/31/2020	15.5	11/30/2020	146.00	45.50	6,643.00
12	11/30/2020	15	12/30/2020	<u>163.00</u>	<u>45.00</u>	<u>7,335.00</u>
13				1,646.64	45.10	74,342.00
14	TOTAL OTHER TAXES			<u>1,646.64</u>	45.10	<u>74,342.00</u>

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2021-00183
CASH WORKING CAPITAL
FEDERAL INCOME TAXES
TME: DECEMBER 31, 2020

Attachment KLJ-CWC-1
SHEET 13
WITNESS: JOHNSON

Line No.	Amount Due (1)	Service Period (2)	Date Paid (3)	Midpoint of Year (4)	Lead Days (5)	Weighted Lead Days (6=1*5)
1	25.00%	2020	15-Apr-20	01-Jul-20	(77.00)	(19.25)
2	25.00%	2020	15-Jun-20	01-Jul-20	(16.00)	(4.00)
3	25.00%	2020	15-Sep-20	01-Jul-20	76.00	19.00
4	25.00%	2020	15-Dec-20	01-Jul-20	167.00	<u>41.75</u>
5				Total Federal Income Tax Lead Days		<u>37.50</u>

() Denotes Credit

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2021-00183
CASH WORKING CAPITAL
INTEREST ON DEBT
TME: DECEMBER 31, 2020

Attachment KLJ-CWC-1
SHEET 14
WITNESS: JOHNSON

<u>Line No.</u>	<u>Instrument</u>	<u>Amount</u> (1) \$	<u>Lead Days</u> (2)	<u>Dollar Lead Days</u> (3=1*2) \$
1	Installment Promissory Notes	7,484,136	92.44	691,813,809
2	Money Pool	<u>102,729</u>	<u>16.24</u>	<u>1,667,873</u>
3	Total	<u>7,586,865</u>	<u>91.41</u>	<u>693,481,682</u>

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2021-00183
CASH WORKING CAPITAL
MONEY POOL INTEREST
TME: DECEMBER 31, 2020

Attachment KLJ-CWC-1
SHEET 14a
WITNESS: JOHNSON

<u>Line No.</u>	<u>End of Period</u> (1)	<u>Payment Date</u> (2)	<u>Midpoint of Service</u> (3)	<u>Lead Days</u> (4)=(1-2+3)	<u>Amount Paid</u> (5) \$	<u>Weighted Tax Dollars</u> (6)=4*5
Money Pool						
1	01/31/20	02/01/20	15.50	16.50	33,335	550,034
2	02/29/20	03/01/20	14.50	15.50	17,774	275,498
3	03/31/20	04/01/20	15.50	16.50	17,035	281,078
4	04/30/20	05/01/20	15.00	16.00	9,633	154,133
5	05/31/20	06/01/20	15.50	16.50	4,182	69,001
6	06/30/20	07/01/20	15.00	16.00	2,258	36,120
7	07/31/20	08/01/20	15.50	16.50	1,023	16,872
8	08/31/20	09/01/20	15.50	16.50	1,527	25,188
9	09/30/20	10/01/20	15.00	16.00	2,211	35,383
10	10/31/20	11/01/20	15.50	16.50	2,575	42,495
11	11/30/20	12/01/20	15.00	16.00	4,660	74,564
12	12/31/20	01/01/21	15.50	16.50	6,516	107,507
13				16.24	102,729	1,667,873
Installment Promissory Notes						
14	01/31/20	06/01/20	15.50	137.50	618,960	85,107,012
15	02/29/20	06/01/20	14.50	107.50	577,586	62,090,505
16	03/31/20	06/01/20	15.50	77.50	617,420	47,850,020
17	04/30/20	06/01/20	15.00	47.00	597,503	28,082,634
18	05/31/20	06/01/20	15.50	16.50	617,420	10,187,424
19	06/30/20	12/01/20	15.00	169.00	597,503	100,977,982
20	07/31/20	12/01/20	15.50	138.50	650,814	90,137,729
21	08/31/20	12/01/20	15.50	107.50	649,770	69,850,314
22	09/30/20	12/01/20	15.00	77.00	628,810	48,418,372
23	10/31/20	12/01/20	15.50	46.50	649,770	30,214,322
24	11/30/20	12/01/20	15.00	16.00	628,810	10,060,960
25	12/31/20	06/01/21	15.50	167.50	649,770	108,836,535
26				92.44	7,484,136	691,813,809

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2021-00183
CASH WORKING CAPITAL
FRANCHISE AND GROSS RECEIPTS TAXES
TME: DECEMBER 31, 2020

Attachment KLJ-CWC-1
SHEET 15
WITNESS: JOHNSON

<u>Line No.</u>	<u>End of Service Period</u> (1)	<u>Midpoint of Service Period</u> (1)	<u>Payment Date</u> (2)	<u>Amount Paid</u> (3) \$	<u>Lead Days</u> (4)	<u>Weighted Tax Dollars</u> (5=3*4) \$
<u>Franchise Tax</u>						
1	12/31/2019	15.5	1/30/2020	534,504.30	45.50	24,319,946.00
2	1/31/2020	15.5	2/29/2020	599,451.15	44.50	26,675,576.00
3	2/29/2020	14.5	3/30/2020	593,563.21	44.50	26,413,563.00
4	3/31/2020	15.5	4/30/2020	436,359.79	45.50	19,854,370.00
5	4/30/2020	15	5/30/2020	277,636.64	45.00	12,493,649.00
6	5/31/2020	15.5	6/30/2020	242,226.23	45.50	11,021,293.00
7	6/30/2020	15	7/30/2020	170,834.68	45.00	7,687,561.00
8	7/31/2020	15.5	8/30/2020	143,378.20	45.50	6,523,708.00
9	8/31/2020	15.5	9/30/2020	143,274.36	45.50	6,518,983.00
10	9/30/2020	15	10/30/2020	148,366.94	45.00	6,676,512.00
11	10/31/2020	15.5	11/30/2020	167,542.55	45.50	7,623,186.00
12	11/30/2020	15	12/30/2020	<u>229,784.68</u>	<u>45.00</u>	<u>10,340,311.00</u>
13				3,686,922.73	45.10	166,148,658.00
<u>Gross Receipts Tax</u>						
14	12/31/2019	15.5	1/20/2020	628,569.50	35.50	22,314,217.00
15	1/31/2020	15.5	2/20/2020	710,830.23	35.50	25,234,473.00
16	2/29/2020	14.5	3/20/2020	688,990.96	34.50	23,770,188.00
17	3/31/2020	15.5	4/20/2020	526,726.15	35.50	18,698,778.00
18	4/30/2020	15	5/20/2020	326,274.66	35.00	11,419,613.00
19	5/31/2020	15.5	6/20/2020	279,109.64	35.50	9,908,392.00
20	6/30/2020	15	7/20/2020	197,346.12	35.00	6,907,114.00
21	7/31/2020	15.5	8/20/2020	169,296.37	35.50	6,010,021.00
22	8/31/2020	15.5	9/20/2020	165,109.55	35.50	5,861,389.00
23	9/30/2020	15	10/20/2020	170,392.72	35.00	5,963,745.00
24	10/31/2020	15.5	11/20/2020	194,297.39	35.50	6,897,557.00
25	11/30/2020	15	12/20/2020	<u>267,430.38</u>	<u>35.00</u>	<u>9,360,063.00</u>
26				4,324,373.67	35.20	152,345,550.00

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2021-00183
CASH WORKING CAPITAL
SALES & USE TAXES
TME: DECEMBER 31, 2020

Attachment KLJ-CWC-1
SHEET 16
WITNESS: JOHNSON

<u>Line No.</u>	<u>End of Service Period</u> (1)	<u>Midpoint of Service Period</u> (1)	<u>Payment Date</u> (2)	<u>Amount Paid</u> (3) \$	<u>Lead Days</u> (4)	<u>Weighted Tax Dollars</u> (5=3*4) \$
<u>Direct Payment Use Tax</u>						
1	12/31/2019	15.5	1/25/2020	19,586.96	40.50	793,272.00
2	1/31/2020	15.5	2/25/2020	21,805.44	40.50	883,120.00
3	2/29/2020	14.5	3/25/2020	25,755.56	39.50	1,017,345.00
4	3/31/2020	15.5	4/26/2020	0.00	41.50	0.00
5	4/30/2020	15	5/25/2020	6,024.98	40.00	240,999.00
6	5/31/2020	15.5	6/25/2020	15,446.36	40.50	625,578.00
7	6/30/2020	15	7/25/2020	7,377.46	40.00	295,098.00
8	7/31/2020	15.5	8/25/2020	28,337.35	40.50	1,147,663.00
9	8/31/2020	15.5	9/25/2020	0.00	40.50	0.00
10	9/30/2020	15	10/24/2020	0.00	39.00	0.00
11	10/31/2020	15.5	11/25/2020	0.00	40.50	0.00
12	11/30/2020	15	12/23/2020	<u>22,023.15</u>	<u>38.00</u>	<u>836,880.00</u>
13				146,357.26	39.90	5,839,955.00
<u>Sales Tax</u>						
14	12/31/2019	15.5	1/25/2020	445,657.21	40.50	18,049,117.00
15	1/31/2020	15.5	2/25/2020	428,733.41	40.50	17,363,703.00
16	2/29/2020	14.5	3/25/2020	397,809.84	39.50	15,713,489.00
17	3/31/2020	15.5	4/26/2020	260,058.94	41.50	10,792,446.00
18	4/30/2020	15	5/25/2020	128,646.80	40.00	5,145,872.00
19	5/31/2020	15.5	6/25/2020	136,474.22	40.50	5,527,206.00
20	6/30/2020	15	7/25/2020	102,381.98	40.00	4,095,279.00
21	7/31/2020	15.5	8/25/2020	113,571.99	40.50	4,599,666.00
22	8/31/2020	15.5	9/25/2020	91,182.32	40.50	3,692,884.00
23	9/30/2020	15	10/24/2020	112,241.96	39.00	4,377,436.00
24	10/31/2020	15.5	11/25/2020	141,493.12	40.50	5,730,471.00
25	11/30/2020	15	12/23/2020	<u>187,439.76</u>	<u>38.00</u>	<u>7,122,711.00</u>
26				2,545,691.55	40.20	102,210,280.00
27				2,692,048.81	40.10	108,050,235.0

ATTACHMENT
KLJ-ACOS-1

COLUMBIA GAS OF KENTUCKY, INC.

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STUDY: ATTACHMENT KLJ-ACOS-1

CASE NO.: 2021-00183

WITNESS: JOHNSON

STUDY TYPE: FORECASTED TEST YEAR - ORIGINAL FILING

ALLOCATION BASIS: CUSTOMER-DEMAND

TEST YEAR: 12/31/2022

RATE BASE: 12/31/2022

TOTAL COMPANY SUMMARY	CLASSIFICATION	CUSTOMER ALLOCATION	COMMODITY ALLOCATION	DEMAND ALLOCATION	DESCRIPTION
PAGE	PAGE	PAGE	PAGE	PAGE	
1	26	52	78	104	RATE OF RETURN - PROFORMA @ PROPOSED RATES
2	27	53	79	105	RATE OF RETURN - PROFORMA @ AUTHORIZED RETURN
3	28	54	80	106	DEVELOPMENT OF PROFORMA ADJUSTMENTS
4	29	55	81	107	RATE OF RETURN BY CLASS @ CURRENT RATES
5	30	56	82	108	GROSS INTANGIBLE, PROD., & DIST. PLANT ALLOC. (ACCTS 101,106)
6	31	57	83	109	GROSS DIST. & GENERAL PLANT ALLOCATION (ACCTS 101,106)
7	32	58	84	110	GROSS INTANGIBLE, PROD., & DIST. PLANT ALLOC. DEPR. RESERVE
8	33	59	85	111	GROSS DIST. & GENERAL PLANT ALLOCATION DEPR. RESERVE
9	34	60	86	112	GROSS INTANGIBLE, PROD., & DIST. PLANT ALLOC. DEPR. EXPENSE
10	35	61	87	113	GROSS DIST. & GENERAL PLANT ALLOCATION DEPR. EXPENSE
11	36	62	88	114	OPERATING REVENUE @ CURRENT RATES
12	37	63	89	115	PRODUCTION EXPENSE ALLOCATION
13	38	64	90	116	DISTRIBUTION O & M EXPENSE ALLOCATION - LABOR
14	39	65	91	117	CUST ACCTS & CUST SERVICE & INFOR EXP ALLOC - LABOR
15	40	66	92	118	SALES AND A & G EXPENSE ALLOCATION - LABOR
16	41	67	93	119	DISTRIBUTION O & M EXPENSE ALLOCATION - M & E
17	42	68	94	120	CUST ACCTS & CUST SERVICE & INFOR EXP ALLOC - M & E
18	43	69	95	121	SALES AND A & G EXPENSE ALLOCATION - M & E
19	44	70	96	122	OPERATION & MAINTENANCE EXPENSE SUMMARY
20	45	71	97	123	TAXES OTHER THAN INCOME
21	46	72	98	124	KENTUCKY STATE INCOME TAX - CURRENT
22	47	73	99	125	KENTUCKY STATE INCOME TAX - DEFERRED
23	48	74	100	126	FEDERAL INCOME TAX - CURRENT
24	49	75	101	127	FEDERAL INCOME TAX - DEFERRED
25	50	76	102	128	WORKING CAPITAL/RATE BASE SUMMARY
N/A	51	77	103	129	ALLOCATION FACTORS

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WITNESS: JOHNSON

COLUMBIA GAS OF KENTUCKY, INC.
RATE OF RETURN BY RATE SCHEDULE - @ PROPOSED REVENUE
FOR THE TWELVE MONTHS ENDED 12/31/2022

TOTAL COMPANY
CUSTOMER-DEMAND
FORECASTED TEST YEAR - ORIGINAL FILING

LINE NO.	ACCT NO.	ACCOUNT TITLE	ALLOC FACTOR (C)	TOTAL COMPANY (D)	GS-RESIDENTIAL (E)	GS-OTHER (F)	IUS (G)	DS-ML (H)	DS/IS (I)	NOT USED (J)	NOT USED (K)
1		TOTAL REVENUES		\$ 147,364,861	\$ 94,603,771	\$ 44,621,722	\$ 80,164	\$ 656,384	\$ 7,402,820	\$ 0	\$ 0
2		PROPOSED INCREASE		<u>26,694,985</u>	<u>17,573,238</u>	<u>7,027,494</u>	<u>8,444</u>	<u>6,258</u>	<u>2,079,551</u>	<u>0</u>	<u>0</u>
3		TOTAL PROPOSED REVENUES		174,059,846	112,177,008	51,649,216	88,608	662,642	9,482,371	0	0
4		COST OF GAS		49,521,727	31,836,723	17,635,646	49,359	0	0	0	0
5		OPERATING & MAINTENANCE EXPENSE		55,965,667	45,344,358	9,030,982	6,976	78,163	1,505,188	0	0
6		DEPRECIATION & AMORTIZATION		19,609,332	16,115,189	2,857,577	2,389	32,748	601,429	0	0
7		FEDERAL INCOME TAX		5,494,046	327,649	3,738,435	5,237	103,791	1,318,934	0	0
8		KENTUCKY STATE INCOME TAX		1,461,828	151,215	949,558	1,324	26,136	333,594	0	0
9		TAXES OTHER THAN INCOME		<u>8,629,746</u>	<u>6,986,905</u>	<u>1,325,692</u>	<u>1,190</u>	<u>13,360</u>	<u>302,599</u>	<u>0</u>	<u>0</u>
10		TOTAL EXPENSES & TAXES		140,682,346	100,762,039	35,537,890	66,476	254,198	4,061,744	0	0
11		OPERATING INCOME		33,377,500	11,414,970	16,111,326	22,132	408,445	5,420,627	0	0
12		INTEREST EXPENSE		9,192,200	7,316,121	1,528,480	1,944	12,941	332,714	0	0
13		INCOME AVAILABLE FOR COMMON EQUITY		24,185,300	4,098,849	14,582,846	20,188	395,504	5,087,913	0	0
14		RATE BASE		446,223,290	355,151,511	74,198,063	94,362	628,198	16,151,160	0	0
15		RATE OF RETURN AUTHORIZED ON RATE BASE		7.48%	3.21%	21.71%	23.45%	65.02%	33.56%	0.00%	0.00%
16		UNITIZED RETURN		1.00	0.43	2.90	3.14	8.69	4.49	0.00	0.00

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WITNESS: JOHNSON

COLUMBIA GAS OF KENTUCKY, INC.
RATE OF RETURN BY RATE SCHEDULE - @ AUTHORIZED RETURN
FOR THE TWELVE MONTHS ENDED 12/31/2022

TOTAL COMPANY
CUSTOMER-DEMAND
FORECASTED TEST YEAR - ORIGINAL FILING

LINE NO.	ACCT NO.	ACCOUNT TITLE	ALLOC FACTOR (C)	TOTAL COMPANY (D)	GS-RESIDENTIAL (E)	GS-OTHER (F)	IUS (G)	DS-ML (H)	DS/IS (I)	NOT USED (J)	NOT USED (K)
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)
1		TOTAL REVENUES		\$ 174,059,843	\$ 132,491,610	\$ 37,487,915	\$ 68,395	\$ 177,979	\$ 3,833,947	\$ 0	\$ 0
2		COST OF GAS		49,521,727	31,836,723	17,635,646	49,359	0	0	0	0
3		OPERATING & MAINTENANCE EXPENSE		55,965,665	45,471,934	8,942,048	6,849	75,119	1,469,715	0	0
4		DEPRECIATION & AMORTIZATION		19,609,323	16,115,189	2,857,577	2,389	32,748	601,429	0	0
5		FEDERAL INCOME TAX		5,494,046	4,354,961	930,997	1,230	7,708	199,150	0	0
6		KENTUCKY STATE INCOME TAX		1,461,827	1,160,566	245,940	319	2,055	52,946	0	0
7		TAXES OTHER THAN INCOME		8,629,746	6,986,905	1,325,692	1,190	13,360	302,599	0	0
8		TOTAL EXPENSES & TAXES		140,682,335	105,926,278	31,937,900	61,337	130,990	2,625,839	0	0
9		OPERATING INCOME		33,377,509	26,565,333	5,550,016	7,058	46,989	1,208,108	0	0
10		INTEREST EXPENSE		9,192,200	7,316,121	1,528,480	1,944	12,941	332,714	0	0
11		INCOME AVAILABLE FOR COMMON EQUITY		24,185,309	19,249,212	4,021,536	5,114	34,048	875,394	0	0
12		RATE BASE		446,223,290	355,151,511	74,198,063	94,362	628,198	16,151,160	0	0
13		RATE OF RETURN AUTHORIZED ON RATE BASE		7.48%	7.48%	7.48%	7.48%	7.48%	7.48%	0.00%	0.00%
14		UNITIZED RETURN		1.00	1.00	1.00	1.00	1.00	1.00	0.00	0.00

TOTAL COMPANY
 CUSTOMER-DEMAND
 FORECASTED TEST YEAR - ORIGINAL FILING

COLUMBIA GAS OF KENTUCKY, INC.
 DEVELOPMENT OF PROFORMA ADJUSTMENTS
 FOR THE TWELVE MONTHS ENDED 12/31/2022

ATTACHMENT KLJ-ACOS-1
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 WITNESS: JOHNSON

LINE NO.	DESCRIPTION (A)	ALLOC FACTOR (B)	Company (C)	GS-RESIDENTIAL (D)	GS-OTHER (E)	IUS (F)	DS-ML (G)	DS/IS (H)	NOT USED (I)	NOT USED (J)
1	OPERATING REVENUE		26,694,982	37,887,840	(7,133,807)	(11,769)	(478,406)	(3,568,873)	0	0
2	LESS: GAS COST @ CITY GATE CHANGE		0	0	0	0	0	0	0	0
3	LESS: UNCOLLECTIBLES @ 0.00428000		114,254	162,160	(30,533)	(50)	(2,048)	(15,275)	0	0
4	LESS: PSC FEES @ 0.00200000		53,389	75,776	(14,268)	(24)	(957)	(7,138)	0	0
5	TAXABLE INCOME FOR STATE INCOME TAX		26,527,339	37,649,904	(7,089,006)	(11,695)	(475,401)	(3,546,460)	0	0
6	LESS: KENTUCKY STATE INCOME TAX @ 0.0500		1,326,367	1,882,495	(354,450)	(585)	(23,770)	(177,323)	0	0
7	TAXABLE INCOME FOR FEDERAL INCOME TAX		25,200,972	35,767,409	(6,734,556)	(11,110)	(451,631)	(3,369,137)	0	0
8	LESS: FEDERAL INCOME TAX @ 0.21000000		5,292,205	7,511,156	(1,414,257)	(2,333)	(94,842)	(707,519)	0	0
9	OPERATING INCOME		19,908,767	28,256,253	(5,320,299)	(8,777)	(356,789)	(2,661,618)	0	0

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WITNESS: JOHNSON

COLUMBIA GAS OF KENTUCKY, INC.
RATE OF RETURN BY CLASS - @ CURRENT RATES
FOR THE TWELVE MONTHS ENDED 12/31/2022

TOTAL COMPANY
CUSTOMER-DEMAND
FORECASTED TEST YEAR - ORIGINAL FILING

LINE NO.	ACCT NO.	ACCOUNT TITLE	ALLOC FACTOR (C)	TOTAL COMPANY (D)	GS-RESIDENTIAL (E)	GS-OTHER (F)	IUS (G)	DS-ML (H)	DS/IS (I)	NOT USED (J)	NOT USED (K)
1		TOTAL REVENUES [1]		147,364,861	94,603,771	44,621,722	80,164	656,384	7,402,820	0	0
2		COST OF GAS		49,521,727	31,836,723	17,635,646	49,359	0	0	0	0
3		OPERATING & MAINTENANCE EXPENSE [2]		55,798,027	45,233,998	8,986,849	6,923	78,124	1,492,128	0	0
4		DEPRECIATION & AMORTIZATION [3]		19,609,323	16,115,189	2,857,577	2,389	32,748	601,429	0	0
5		FEDERAL INCOME TAX [4]		201,842	(3,156,195)	2,345,254	3,563	102,550	906,669	0	0
6		KENTUCKY STATE INCOME TAX [5]		135,462	(721,929)	600,390	904	25,825	230,269	0	0
7		TAXES OTHER THAN INCOME [6]		8,629,744	6,986,905	1,325,692	1,190	13,360	302,599	0	0
8		TOTAL EXPENSES & TAXES		133,896,126	96,294,691	33,751,408	64,329	252,607	3,533,094	0	0
9		OPERATING INCOME		13,468,735	(1,690,920)	10,870,314	15,835	403,778	3,869,726	0	0
10		INTEREST EXPENSE [7]		9,192,200	7,316,121	1,528,480	1,944	12,941	332,714	0	0
11		INCOME AVAILABLE FOR COMMON EQUITY		4,276,535	(9,007,041)	9,341,834	13,891	390,837	3,537,012	0	0
12		RATE BASE [8]		446,223,290	355,151,511	74,198,063	94,362	628,198	16,151,160	0	0
13		RATE OF RETURN EARNED ON RATE BASE		3.02%	-0.48%	14.65%	16.78%	64.28%	23.96%	0.00%	0.00%
14		UNITIZED RETURN		1.00	(0.16)	4.85	5.56	21.28	7.93	0.00	0.00

REFERENCES: [1] PAGE 11, [2] PAGE 19, [3] PAGE 10, [4] PAGE 24, [5] PAGE 22, [6] PAGE 20, [7] PAGE 23, [8] PAGE 25.

TOTAL COMPANY
CUSTOMER-DEMAND
FORECASTED TEST YEAR - ORIGINAL FILING
COLUMBIA GAS OF KENTUCKY, INC.
GROSS INTANGIBLE, PRODUCTION, & DIST. PLANT ALLOC.
FOR THE TWELVE MONTHS ENDED 12/31/2022
ATTACHMENT KLJ-ACOS-1
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WITNESS: JOHNSON

LINE NO.	ACCT NO.	ACCOUNT TITLE	ALLOC FACTOR (C)	TOTAL COMPANY (D)	GS-RESIDENTIAL (E)	GS-OTHER (F)	IUS (G)	DS-ML (H)	DS/IS (I)	NOT USED (J)	NOT USED (K)
	(A)	(B)	(C)	\$	\$	\$	\$	\$	\$	\$	\$
1		INTANGIBLE PLANT									
2	301.00	ORGANIZATION		521	425	78	0	1		19	0
3	303.00	MISC. INTANGIBLE PLANT		96,335	78,427	14,310	14	140	3,444		0
4	303.10	DIS SOFTWARE		943	767	141	0	1	34		0
5	303.20	FARA SOFTWARE		0	0	0	0	0	0		0
6	303.30	OTHER SOFTWARE		11,158,498	9,084,202	1,657,514	1,538	16,236	399,007		0
7		TOTAL INTANGIBLE PLANT		11,256,297	9,163,821	1,672,043	1,552	16,378	402,504		0
8		PRODUCTION PLANT									
9	304.10	LAND		0	0	0	0	0	0		0
10	305.00	STRUCTURES & IMPROVEMENTS		0	0	0	0	0	0		0
11	311.00	LIQUEFIED PETROLEUM GAS EQUIP		0	0	0	0	0	0		0
12		TOTAL PRODUCTION PLANT		0	0	0	0	0	0		0
13		DISTRIBUTION PLANT									
14	374.10	LAND - CITY GATE & M/L IND M&R		206	165	32	0	0		9	0
15	374.20	LAND - OTHER DISTRIBUTION		876,991	702,084	133,785	158	0	40,964		0
16	374.40	LAND RIGHTS - OTHER DISTRIBUTION		1,309,983	1,048,719	199,838	236	0	61,189		0
17	374.50	RIGHTS OF WAY		2,712,842	2,171,793	413,844	488	0	126,717		0
18	375.20	CITY GATE - MEAS & REG STRUCTURES		2,125	1,701	324	0	0	99		0
19	375.30	STRUC & IMPROV-GENERAL M&R		0	0	0	0	0	0		0
20	375.40	STRUC & IMPROV-REGULATING		2,881,467	2,306,787	439,568	519	0	134,594		0
21	375.40	DIRECT STRUC & IMPROV-REGULATING		46,211	0	0	0	46,211	0		0
22	375.60	STRUC & IMPROV-DIST. IND. M & R		0	0	0	0	0	0		0
23	375.70	STRUC & IMPROV-OTHER DIST. SYSTEM		10,122,957	8,241,162	1,503,692	1,395	14,730	361,979		0
24	375.71	STRUC & IMPROV-OTHER DIST. SYSTEM-IMPROV		994,557	809,675	147,734	137	1,447	35,563		0
25	375.80	STRUC & IMPROV-COMMUNICATION		0	0	0	0	0	0		0
26	376.00	MAINS		376,879,823	301,714,912	57,493,017	67,839	0	17,604,056		0
27	376.00	DIRECT MAINS		10,517	0	0	0	10,517	0		0
28	378.10	M & R GENERAL		515,128	412,391	78,582	93	0	24,062		0
29	378.20	M & R GENERAL - REGULATING		22,166,769	17,745,829	3,381,540	3,990	0	1,035,410		0
30	378.30	M & R EQUIP - LOCAL GAS PURCHASES		45,443	36,380	6,932	8	0	2,122		0
31	379.10	STA EQUIP - CITY		1,554,144	1,244,186	237,085	280	0	72,594		0
32	380.00	SERVICES		181,670,251	161,277,765	19,765,723	1,817	0	624,946		0

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WITNESS: JOHNSON

COLUMBIA GAS OF KENTUCKY, INC.
GROSS DISTRIBUTION & GENERAL PLANT ALLOCATION
FOR THE TWELVE MONTHS ENDED 12/31/2022

TOTAL COMPANY
CUSTOMER-DEMAND
FORECASTED TEST YEAR - ORIGINAL FILING

LINE NO.	ACCT NO.	ACCOUNT TITLE (B)	ALLOC FACTOR (C)	TOTAL COMPANY (D)	GS-RESIDENTIAL (E)	GS-OTHER (F)	IUS (G)	DS-ML (H)	DS/IS (I)	NOT USED (J)	NOT USED (K)
NO.	NO.			\$	\$	\$	\$	\$	\$	\$	\$
1	380.00	DIRECT SERVICES		0	0	0	0	0	0	0	0
2	381.00	METERS		26,313,729	19,396,639	6,819,203	2,895	0	94,993	0	0
3	382.00	METER INSTALLATIONS		9,807,649	7,229,512	2,541,652	1,079	0	35,406	0	0
4	383.00	HOUSE REGULATORS		6,932,483	5,110,141	1,796,553	763	0	25,026	0	0
5	384.00	HOUSE REG INSTALLATIONS		2,085,059	1,536,960	540,343	229	0	7,527	0	0
6	385.00	IND M&R EQUIPMENT		4,430,201	0	1,386,298	10,057	0	3,033,846	0	0
7	385.00	DIRECT IND M&R EQUIPMENT		873,980	0	0	0	873,980	0	0	0
8	387.20	ODORIZATION		0	0	0	0	0	0	0	0
9	387.41	TELEPHONE		735,015	598,381	109,181	102	1,069	26,283	0	0
10	387.42	RADIO		794,208	646,570	117,974	109	1,155	28,399	0	0
11	387.44	OTHER COMMUNICATION		126,788	103,219	18,834	18	185	4,534	0	0
12	387.45	TELEMETERING		4,787,608	3,897,622	711,165	660	6,966	171,196	0	0
13	387.46	OTHER		327,025	266,233	48,578	45	476	11,694	0	0
14		TOTAL DISTRIBUTION PLANT		659,003,159	536,498,826	97,891,477	92,917	956,736	23,563,208	0	0
15		GENERAL PLANT									
16	391.10	OFF FURN & EQUIP - UNSPEC		776,304	631,994	115,314	107	1,129	27,760	0	0
17	391.11	OFF FURN & EQUIP - DATA HAND		0	0	0	0	0	0	0	0
18	391.12	OFF FURN & EQUIP - INFO SYSTEM		1,048,393	853,503	155,731	145	1,525	37,489	0	0
19	392.20	TR EQ - TRAILER > \$1,000		95,778	77,974	14,227	13	139	3,424	0	0
20	392.21	TR EQ - TRAILER < \$1,000		24,462	19,915	3,634	4	36	874	0	0
21	394.10	TOOLS,SHOP, & GAR EQ-GARAGE & SERV		9,739	7,929	1,446	1	14	348	0	0
22	394.13	TOOLS,SHOP, & GAR EQ-UND TANK CLEANUP		0	0	0	0	0	0	0	0
23	393.00	STORES EQUIPMENT		0	0	0	0	0	0	0	0
24	394.20	SHOP EQUIPMENT		0	0	0	0	0	0	0	0
25	394.30	TOOLS & OTHER EQUIPMENT		4,387,484	3,571,878	651,728	605	6,384	156,889	0	0
26	395.00	LABORATORY EQUIPMENT		4,162	3,388	618	0	6	149	0	0
27	396.00	POWER OP EQUIP-GEN TOOLS		185,547	151,055	27,562	25	270	6,635	0	0
28	397.50	COMMUNICATION EQUIP - TELEMETERING		0	0	0	0	0	0	0	0
29	398.00	MISCELLANEOUS EQUIPMENT		101,687	82,784	15,104	14	148	3,636	0	0
30		TOTAL GENERAL PLANT		6,633,556	5,400,420	985,364	914	9,651	237,204	0	0
31		TOTAL PLANT IN SERVICE (101 - 106)		676,893,011	551,063,067	100,548,884	95,383	982,765	24,202,916	0	0

ATTACHMENT KLJ-ACOS-1
PAGE 8 OF 129
WITNESS: JOHNSON

COLUMBIA GAS OF KENTUCKY, INC.
GROSS DISTRIBUTION & GENERAL PLANT DEPRECIATION RESERVE ALLOC
FOR THE TWELVE MONTHS ENDED 12/31/2022

TOTAL COMPANY
CUSTOMER-DEMAND
FORECASTED TEST YEAR - ORIGINAL FILING

LINE NO.	ACCT NO.	ACCOUNT TITLE	ALLOC FACTOR	TOTAL COMPANY	GS-RESIDENTIAL	GS-OTHER	IUS	DS-ML	DS/IS	NOT USED	NOT USED
(A)	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)
				\$	\$	\$	\$	\$	\$	\$	\$
1	381.00	METERS		9,434,827	6,954,694	2,445,035	1,038	0	34,060	0	0
2	382.00	METER INSTALLATIONS		5,609,411	4,134,865	1,453,679	617	0	20,250	0	0
3	383.00	HOUSE REGULATORS		2,237,904	1,649,626	579,953	246	0	8,079	0	0
4	384.00	HOUSE REG INSTALLATIONS		1,787,116	1,317,337	463,131	197	0	6,451	0	0
5	385.00	IND M&R EQUIPMENT		974,180	0	304,840	2,211	0	667,128	0	0
6	385.00	DIRECT IND M&R EQUIPMENT		188,149	0	0	0	188,149	0	0	0
7	387.20	ODORIZATION		(59,912)	(48,775)	(8,899)	(9)	(87)	(2,142)	0	0
8	387.41	TELEPHONE		511,622	416,514	75,998	70	744	18,295	0	0
9	387.42	RADIO		688,465	560,483	102,267	94	1,002	24,619	0	0
10	387.44	OTHER COMMUNICATION		63,549	51,736	9,440	9	92	2,272	0	0
11	387.45	TELEMETERING		623,508	507,602	92,618	86	908	22,295	0	0
12	387.46	OTHER		160,972	131,048	23,912	23	235	5,756	0	0
13		TOTAL DISTRIBUTION PLANT		169,203,758	139,573,705	24,844,632	18,792	212,256	4,554,374	0	0
14		GENERAL PLANT									
15	391.10	OFF FURN & EQUIP - UNSPEC		14,192	11,554	2,108	2	20	507	0	0
16	391.11	OFF FURN & EQUIP - DATA HAND		(25,815)	(21,017)	(3,834)	(4)	(38)	(923)	0	0
17	391.12	OFF FURN & EQUIP - INFO SYSTEM		965,569	786,076	143,429	133	1,405	34,527	0	0
18	392.20	TR EQ - TRAILER > \$1,000		62,669	51,019	9,309	9	91	2,241	0	0
19	392.21	TR EQ - TRAILER < \$1,000		46,552	37,898	6,915	6	68	1,664	0	0
20	394.10	TOOLS,SHOP, & GAR EQ-GARAGE & SERV		3,484	2,837	517	0	5	125	0	0
21	394.13	TOOLS,SHOP, & GAR EQ-UND TANK CLEANUP		37,937	30,884	5,636	5	55	1,356	0	0
22	393.00	STORES EQUIPMENT		0	0	0	0	0	0	0	0
23	394.20	SHOP EQUIPMENT		185	150	27	0	0	6	0	0
24	394.30	TOOLS & OTHER EQUIPMENT		1,618,926	1,317,978	240,480	223	2,356	57,890	0	0
25	395.00	LABORATORY EQUIPMENT		3,734	3,040	554	0	5	133	0	0
26	396.00	POWER OP EQUIP-GEN TOOLS		152,924	124,496	22,716	21	222	5,468	0	0
27		RETIREMENT WORK IN PROGRESS		0	0	0	0	0	0	0	0
28	398.00	MISCELLANEOUS EQUIPMENT		54,210	44,133	8,052	8	79	1,939	0	0
29		TOTAL GENERAL PLANT		2,934,567	2,389,048	435,909	403	4,268	104,933	0	0
30		TOTAL PLANT RESERVE		176,792,389	145,751,655	25,971,869	19,836	223,296	4,825,729	0	0

ATTACHMENT KLJ-ACOS-1
PAGE 10 OF 129
WITNESS: JOHNSON

COLUMBIA GAS OF KENTUCKY, INC.
GROSS DISTRIBUTION & GENERAL PLANT DEPRECIATION EXPENSE
FOR THE TWELVE MONTHS ENDED 12/31/2022

TOTAL COMPANY
CUSTOMER-DEMAND
FORECASTED TEST YEAR - ORIGINAL FILING

LINE NO.	ACCT NO.	ACCOUNT TITLE (B)	ALLOC FACTOR (C)	TOTAL COMPANY (D)	GS-RESIDENTIAL (E)	GS-OTHER (F)	IUS (G)	DS-ML (H)	DS/IS (I)	NOT USED (J)	NOT USED (K)
NO.	NO.			\$	\$	\$	\$	\$	\$	\$	\$
1	381.00	METERS		1,114,707	821,684	288,876	123	0	4,024	0	0
2	382.00	METER INSTALLATIONS		173,568	127,942	44,980	19	0	627	0	0
3	383.00	HOUSE REGULATORS		135,832	100,126	35,201	15	0	490	0	0
4	384.00	HOUSE REG INSTALLATIONS		200,160	147,544	51,871	22	0	723	0	0
5	385.00	IND M&R EQUIPMENT		163,578	0	51,187	371	0	112,020	0	0
6	385.00	DIRECT IND M&R EQUIPMENT		27,232	0	0	0	27,232	0	0	0
7	387.20	ODORIZATION		0	0	0	0	0	0	0	0
8	387.41	TELEPHONE		23,448	19,089	3,483	4	35	839	0	0
9	387.42	RADIO		25,332	20,623	3,763	4	37	906	0	0
10	387.44	OTHER COMMUNICATION		4,044	3,292	601	0	6	145	0	0
11	387.45	TELEMETERING		152,588	124,223	22,666	21	222	5,456	0	0
12	387.46	OTHER		31,104	25,322	4,620	4	46	1,112	0	0
13		TOTAL DISTRIBUTION PLANT		16,946,423	13,947,304	2,462,023	2,023	28,875	506,205	0	0
14		GENERAL PLANT									
15	391.10	OFF FURN & EQUIP - UNSPEC		131,330	106,917	19,508	18	191	4,696	0	0
16	391.11	OFF FURN & EQUIP - DATA HAND		10,327	8,407	1,534	1	15	370	0	0
17	391.12	OFF FURN & EQUIP - INFO SYSTEM		243,761	198,448	36,209	34	354	8,717	0	0
18	392.20	TR EQ - TRAILER > \$1,000		828	674	123	0	1	30	0	0
19	392.21	TR EQ - TRAILER < \$1,000		216	176	32	0	0	8	0	0
20	394.10	TOOLS,SHOP, & GAR EQ-GARAGE & SERV		384	313	57	0	1	14	0	0
21	394.13	TOOLS,SHOP, & GAR EQ-UND TANK CLEANUP		0	0	0	0	0	0	0	0
22	393.00	STORES EQUIPMENT		0	0	0	0	0	0	0	0
23	394.20	SHOP EQUIPMENT		0	0	0	0	0	0	0	0
24	394.30	TOOLS & OTHER EQUIPMENT		152,827	124,417	22,701	21	222	5,465	0	0
25	395.00	LABORATORY EQUIPMENT		208	169	31	0	0	8	0	0
26	396.00	POWER OP EQUIP-GEN TOOLS		0	0	0	0	0	0	0	0
27	398.00	MISCELLANEOUS EQUIPMENT		12,521	10,194	1,860	1	18	448	0	0
28		TOTAL GENERAL PLANT		552,402	449,715	82,055	75	802	19,756	0	0
29		TOTAL DEPRECIATION EXPENSE		19,609,323	16,115,189	2,857,577	2,389	32,748	601,429	0	0

ATTACHMENT KLJ-ACOS-1
 PAGE 11 OF 129
 WITNESS: JOHNSON

COLUMBIA GAS OF KENTUCKY, INC.
 OPERATING REVENUE @ CURRENT RATES
 FOR THE TWELVE MONTHS ENDED 12/31/2022

TOTAL COMPANY
 CUSTOMER-DEMAND
 FORECASTED TEST YEAR - ORIGINAL FILING

LINE NO.	ACCT NO.	ACCOUNT TITLE	ALLOC FACTOR	COMPANY	GS-RESIDENTIAL	GS-OTHER	IUS	DS-ML	DS/IS	NOT USED	NOT USED
(A)	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)
				\$	\$	\$	\$	\$	\$	\$	\$
1		OPERATING REVENUE									
2	480.00	RESIDENTIAL SALES		86,356,277	86,356,277	0	0	0	0	0	0
3	481.10	COMMERCIAL SALES		35,475,442	0	35,475,442	0	0	0	0	0
4	481.20	INDUSTRIAL SALES		1,780,486	0	1,700,544	79,943	0	0	0	0
5		TOTAL SALES REVENUE		123,612,205	86,356,277	37,175,985	79,943	0	0	0	0
6	487.00	FORFEITED DISCOUNTS		390,078	249,855	118,555	213	1,748	19,707	0	0
7	488.00	MISC. SERVICE REVENUE		117,501	104,819	12,617	1	5	59	0	0
8	489.00	REVENUE FROM TRANSPORTATION		22,525,103	7,250,553	7,237,254	0	654,602	7,382,694	0	0
9	495.00	OTHER		719,974	642,267	77,311	7	29	360	0	0
10		TOTAL OTHER GAS DEPT REVENUE		23,752,656	8,247,494	7,445,737	221	656,384	7,402,820	0	0
11		TOTAL OPERATING REVENUE		147,364,861	94,603,771	44,621,722	80,164	656,384	7,402,820	0	0

ATTACHMENT KLJ-ACOS-1
 PAGE 12 OF 129
 WITNESS: JOHNSON

COLUMBIA GAS OF KENTUCKY, INC.
 PRODUCTION EXPENSE ALLOCATION
 FOR THE TWELVE MONTHS ENDED 12/31/2022

TOTAL COMPANY
 CUSTOMER-DEMAND
 FORECASTED TEST YEAR - ORIGINAL FILING

LINE NO.	ACCT NO.	ACCOUNT TITLE	ALLOC FACTOR	TOTAL COMPANY	GS-RESIDENTIAL	GS-OTHER	IUS	DS-ML	DS/IS	NOT USED (J)	NOT USED (K)
(A)	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)
				\$	\$	\$	\$	\$	\$	\$	\$
1		OPERATING EXPENSES									
2		PRODUCTION EXPENSES - OPERATION									
3	717	LIQUE PETRO GAS EXP - LABOR		0	0	0	0	0	0	0	0
4	717	LIQUE PETRO GAS EXP - M&E		0	0	0	0	0	0	0	0
5	723	LIQUIFIED PETROLEUM GAS PROCESS		0	0	0	0	0	0	0	0
6	728	LIQUIFIED PETROLEUM GAS		0	0	0	0	0	0	0	0
7		TOTAL OPERATION		0	0	0	0	0	0	0	0
8		PRODUCTION EXPENSES - MAINTENANCE									
9	741	STRUCTURES & IMPROV - LABOR		0	0	0	0	0	0	0	0
10	741	STRUCTURES & IMPROV - M&E		0	0	0	0	0	0	0	0
11	742	PRODUCTION EQUIPMENT - LABOR		0	0	0	0	0	0	0	0
12	742	PRODUCTION EQUIPMENT - M&E		0	0	0	0	0	0	0	0
13		TOTAL MAINTENANCE		0	0	0	0	0	0	0	0
14		TOTAL MANUFACTURED GAS		0	0	0	0	0	0	0	0
15		OTHER GAS SUPPLIES EXPENSE									
16	803 - 806										
17	& 808	COST OF GAS @ CITY GATE		49,521,727	31,836,723	17,635,646	49,359	0	0	0	0
18	807	OTHER PURCHASED GAS - LABOR		0	0	0	0	0	0	0	0
19	807	OTHER PURCHASED GAS - M & E		393,577	253,023	140,161	394	0	0	0	0
20	812	GAS USED IN OPERATIONS		(71,454)	(45,936)	(25,446)	(71)	0	0	0	0
21		TOTAL OTHER GAS SUPPLIES EXP		49,843,850	32,043,810	17,750,361	49,682	0	0	0	0
22		TOTAL PRODUCTION EXPENSE		49,843,850	32,043,810	17,750,361	49,682	0	0	0	0

ATTACHMENT KLJ-ACOS-1
PAGE 13 OF 129
WITNESS: JOHNSON

COLUMBIA GAS OF KENTUCKY, INC.
DISTRIBUTION EXPENSE ALLOCATION - LABOR
FOR THE TWELVE MONTHS ENDED 12/31/2022

TOTAL COMPANY
CUSTOMER-DEMAND
FORECASTED TEST YEAR - ORIGINAL FILING

LINE NO.	ACCT NO.	ACCOUNT TITLE	ALLOC FACTOR (C)	TOTAL COMPANY (D)	GS-RESIDENTIAL (E)	GS-OTHER (F)	IUS (G)	DS-ML (H)	DS/IS (I)	NOT USED (J)	NOT USED (K)
		(B)	(C)	\$	\$	\$	\$	\$	\$	\$	\$
1		DISTRIBUTION EXPENSES									
2	870	SUPERVISION & ENGINEERING		621,289	479,532	120,542	92	1,444	19,680	0	0
3	871	DISTRIBUTION LOAD DISPATCH		81,322	29,318	21,200	40	0	30,764	0	0
4	874	MAINS & SERVICES		2,572,258	2,132,165	355,782	313	56	83,942	0	0
5	875	M & R - GENERAL		193,030	154,527	29,447	35	5	9,016	0	0
6	876	M & R - INDUSTRIAL		67,768	0	17,712	129	11,166	38,761	0	0
7	878	METERS & HOUSE REGULATORS		1,240,231	914,211	321,406	136	0	4,477	0	0
8	879	CUSTOMER INSTALLATION		2,489,719	1,835,247	645,211	274	0	8,988	0	0
9	880	OTHER		530,850	409,728	102,995	78	1,234	16,815	0	0
10	881	RENTS		0	0	0	0	0	0	0	0
11		TOTAL OPERATION		7,796,468	5,954,728	1,614,295	1,097	13,905	212,443	0	0
12		MAINTENANCE									
13	885	SUPERVISION & ENGINEERING		79,911	61,678	15,504	11	185	2,531	0	0
14	886	STRUCTURES & IMPROVEMENTS		7,198	5,763	1,098	1	0	336	0	0
15	887	MAINS		1,095,363	876,871	167,097	198	33	51,165	0	0
16	889	M & R - GENERAL		310,688	248,715	47,395	56	9	14,512	0	0
17	890	M & R - INDUSTRIAL		54,126	0	14,146	103	8,918	30,958	0	0
18	892	SERVICES		555,440	493,092	60,432	6	0	1,911	0	0
19	893	METERS & HOUSE REGULATORS		10,802	7,962	2,799	1	0	39	0	0
20	894	OTHER EQUIPMENT		170,296	131,440	33,040	25	395	5,395	0	0
21		TOTAL MAINTENANCE		2,283,824	1,825,521	341,511	401	9,540	106,847	0	0

ATTACHMENT KLJ-ACOS-1
PAGE 15 OF 129
WITNESS: JOHNSON

COLUMBIA GAS OF KENTUCKY, INC.
DISTRIBUTION AND A&G EXPENSE ALLOCATION - LABOR
FOR THE TWELVE MONTHS ENDED 12/31/2022

TOTAL COMPANY
CUSTOMER-DEMAND
FORECASTED TEST YEAR - ORIGINAL FILING

LINE NO.	ACCT NO.	ACCOUNT TITLE	ALLOC FACTOR	TOTAL COMPANY	GS-RESIDENTIAL	GS-OTHER	IUS	DS-ML	DS/IS	NOT USED	NOT USED
(A)	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)
				\$	\$	\$	\$	\$	\$	\$	\$
1		SALES									
2	911	SUPERVISION		0	0	0	0	0	0	0	0
3	912	DEMONSTRATION & SELLING		0	0	0	0	0	0	0	0
4	913	ADVERTISING		0	0	0	0	0	0	0	0
5	916	MISC.		0	0	0	0	0	0	0	0
6		TOTAL SALES		0	0	0	0	0	0	0	0
7		TOTAL DISTRIBUTION EXPENSES		10,605,151	8,248,460	2,012,165	1,503	23,466	319,552	0	0
8		ADMINISTRATIVE & GENERAL									
9	920	SALARIES		2,329,719	1,812,029	442,025	321	5,149	70,195	0	0
10	921	OFFICE SUPPLIES & EXPENSES		27,370	21,288	5,193	3	60	824	0	0
11	922	ADMIN. EXPENSES TRANSFERRED		0	0	0	0	0	0	0	0
12	923	OUTSIDE SERVICES		1,580	1,229	300	0	3	48	0	0
13	924	PROPERTY INSURANCE		0	0	0	0	0	0	0	0
14	925	INJURIES AND DAMAGES		0	0	0	0	0	0	0	0
15	926	EMPLOYEE PENSIONS & BENEFITS		5,870	4,566	1,114	1	13	177	0	0
16	928	REG COMMISSION EXP - GENERAL		0	0	0	0	0	0	0	0
17	930.10	MISC. - INSTITUT & GOODWILL ADV		0	0	0	0	0	0	0	0
18	930.20	MISC. - GENERAL		0	0	0	0	0	0	0	0
19	931	RENTS		0	0	0	0	0	0	0	0
20	935.13	MAINT. STRUCTURES & IMPROV.		0	0	0	0	0	0	0	0
21	935.23	MAINT. - GEN'L OFFICE		0	0	0	0	0	0	0	0
22	932	FURNITURE & EQUIPMENT		0	0	0	0	0	0	0	0
23		MAINT.-MISCELLANEOUS		0	0	0	0	0	0	0	0
		TOTAL ADMIN & GENERAL - LABOR		2,364,539	1,839,112	448,632	325	5,225	71,244	0	0
24		TOTAL O & M EXPENSE - LABOR		12,969,690	10,087,572	2,460,797	1,828	28,691	390,796	0	0

ATTACHMENT KLJ-ACOS-1
PAGE 16 OF 129
WITNESS: JOHNSON

COLUMBIA GAS OF KENTUCKY, INC.
DISTRIBUTION EXPENSE ALLOCATION - M & E
FOR THE TWELVE MONTHS ENDED 12/31/2022

TOTAL COMPANY
CUSTOMER-DEMAND
FORECASTED TEST YEAR - ORIGINAL FILING

LINE NO.	ACCT NO.	ACCOUNT TITLE	ALLOC FACTOR	COMPANY	GS-RESIDENTIAL	GS-OTHER	IUS	DS-ML	DS/IS	NOT USED	NOT USED
(A)	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)
				\$	\$	\$	\$	\$	\$	\$	\$
1		DISTRIBUTION EXPENSES									
2	870	SUPERVISION & ENGINEERING		886,031	709,089	141,579	139	1,251	33,973	0	0
3	871	DISTRIBUTION LOAD DISPATCH		34,977	12,610	9,118	17	0	13,232	0	0
4	874	MAINS & SERVICES		5,557,286	4,606,480	768,656	676	121	181,353	0	0
5	875	M & R - GENERAL		160,422	128,422	24,473	29	5	7,493	0	0
6	876	M & R - INDUSTRIAL		32,369	0	8,460	62	5,333	18,514	0	0
7	878	METERS & HOUSE REGULATORS		309,111	227,855	80,106	34	0	1,116	0	0
8	879	CUSTOMER INSTALLATION		877,080	646,522	227,295	96	0	3,166	0	0
9	880	OTHER		808,390	646,954	129,172	126	1,142	30,996	0	0
10	881	RENTS		46,710	37,382	7,464	7	66	1,792	0	0
11		TOTAL OPERATION		8,712,375	7,015,314	1,396,323	1,186	7,918	291,635	0	0
12		MAINTENANCE									
13	885	SUPERVISION & ENGINEERING		8,982	7,189	1,435	1	13	345	0	0
14	886	STRUCTURES & IMPROVEMENTS		172,361	137,980	26,294	31	5	8,051	0	0
15	887	MAINS		1,882,864	1,507,289	287,231	338	57	87,949	0	0
16	889	M & R - GENERAL		570,481	456,687	87,027	102	17	26,647	0	0
17	890	M & R - INDUSTRIAL		50,848	0	13,290	97	8,378	29,084	0	0
18	892	SERVICES		63,050	55,973	6,860	1	0	217	0	0
19	893	METERS & HOUSE REGULATORS		129,799	95,679	33,637	14	0	469	0	0
20	894	OTHER EQUIPMENT		215,942	172,818	34,505	33	305	8,280	0	0
21		TOTAL MAINTENANCE		3,094,327	2,433,615	490,279	617	8,775	161,042	0	0

ATTACHMENT KLJ-ACOS-1
 PAGE 17 OF 129
 WITNESS: JOHNSON

COLUMBIA GAS OF KENTUCKY, INC.
 DISTRIBUTION EXPENSE ALLOCATION - M & E
 FOR THE TWELVE MONTHS ENDED 12/31/2022

TOTAL COMPANY
 CUSTOMER-DEMAND
 FORECASTED TEST YEAR - ORIGINAL FILING

LINE NO.	ACCT NO.	ACCOUNT TITLE	ALLOC FACTOR (C)	TOTAL COMPANY (D)	GS-RESIDENTIAL (E)	GS-OTHER (F)	IUS (G)	DS-ML (H)	DS/IS (I)	NOT USED (J)	NOT USED (K)
	(A)	(B)	(C)	\$	\$	\$	\$	\$	\$	\$	\$
1		CUSTOMER ACCOUNTS									
2	901	SUPERVISION		0	0	0	0	0	0	0	0
3	902	METER READING		186,502	166,373	20,027	2	7	93	0	0
4	903	CUSTOMER RECORDS & COLLECTIONS		3,561,729	3,177,312	382,458	36	142	1,781	0	0
5	904	UNCOLLECTIBLE ACCOUNTS		236,307	190,135	45,933	7	19	213	0	0
6	905	MISC.		8,946	7,980	961	0	0	4	0	0
7	920	SALARIES		0	0	0	0	0	0	0	0
8	921	OFFICE SUPPLIES AND EXPENSE		0	0	0	0	0	0	0	0
9	931	RENTS		0	0	0	0	0	0	0	0
10	935	GENERAL PLANT MAINTENANCE		0	0	0	0	0	0	0	0
11		TOTAL CUSTOMER ACCT.		3,993,484	3,541,800	449,379	45	168	2,091	0	0
12		CUSTOMER SERVICE & INFORMATIONAL									
13	907	SUPERVISION		0	0	0	0	0	0	0	0
14	908	CUSTOMER ASSISTANCE		1,612,554	1,438,511	173,156	16	65	806	0	0
15	909	INFO. & INSTRUCTIONAL		24,258	21,640	2,605	0	1	12	0	0
16	910	MISCELLANEOUS		294,785	262,969	31,654	3	12	147	0	0
17	920	SALARIES		0	0	0	0	0	0	0	0
18	921	OFFICE SUPPLIES AND EXPENSE		0	0	0	0	0	0	0	0
19	931	RENTS		0	0	0	0	0	0	0	0
20	935	GENERAL PLANT MAINTENANCE		0	0	0	0	0	0	0	0
21		TOTAL CUSTOMER SERVICE & INFO.		1,931,597	1,723,120	207,415	19	78	965	0	0

TOTAL COMPANY		COLUMBIA GAS OF KENTUCKY, INC.		ATTACHMENT KLJ-ACOS-1							
CUSTOMER-DEMAND		DISTRIBUTION EXPENSE ALLOCATION - M & E		PAGE 18 OF 129							
FORECASTED TEST YEAR - ORIGINAL FILING		FOR THE TWELVE MONTHS ENDED 12/31/2022		WITNESS: JOHNSON							
LINE NO.	ACCT NO.	ACCOUNT TITLE	ALLOC FACTOR	COMPANY TOTAL	GS-RESIDENTIAL	GS-OTHER	IUS	DS-ML	DS/IS	NOT USED	NOT USED
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)
			\$	\$	\$	\$	\$	\$	\$	\$	\$
1	SALES										
2	911 SUPERVISION		7,266	6,482	780	0	0	0	4	0	0
3	912 DEMONSTRATION & SELLING		6,113	5,453	656	0	0	0	3	0	0
4	913 ADVERTISING		27,557	24,583	2,959	0	1	14	0	0	0
5	916 MISC.		0	0	0	0	0	0	0	0	0
6	TOTAL SALES		40,936	36,518	4,395	0	1	21	0	0	0
7	TOTAL DISTRIBUTION EXPENSES		17,772,718	14,750,367	2,547,791	1,867	16,940	455,754	0	0	0
8	ADMINISTRATIVE & GENERAL										
9	920 SALARIES		6,482,588	5,387,646	922,280	707	6,127	165,827	0	0	0
10	921 OFFICE SUPPLIES & EXPENSES		1,406,830	1,169,209	200,150	154	1,329	35,988	0	0	0
11	922 ADMIN. EXPENSES TRANSFERRED		0	0	0	0	0	0	0	0	0
12	923 OUTSIDE SERVICES		6,939,752	5,767,592	987,321	757	6,559	177,522	0	0	0
13	924 PROPERTY INSURANCE		49,603	41,225	7,058	5	47	1,268	0	0	0
14	925 INJURIES AND DAMAGES		2,568,503	2,011,267	481,355	349	5,494	70,037	0	0	0
15	926 EMPLOYEE PENSIONS & BENEFITS		5,068,356	3,968,777	949,845	689	10,842	138,202	0	0	0
16	926 DIRECT EMPLOYEE PENSIONS & BENEFITS		0	0	0	0	0	0	0	0	0
17	928 REG COMMISSION EXP - GENERAL		161,827	134,494	23,023	18	153	4,140	0	0	0
18	928 REGULATORY COMMISSION EXP - PSC @ 0.002000		294,730	244,949	41,931	33	278	7,539	0	0	0
19	930.10 MISC. - INSTITUT & GOODWILL ADV		18,771	15,601	2,671	2	18	480	0	0	0
20	930.20 MISC. - GENERAL		(678)	(564)	(96)	0	(1)	(17)	0	0	0
21	931 RENTS		876,402	728,373	124,686	96	828	22,419	0	0	0
22	935.13 MAINT. STRUCTURES & IMPROV.		0	0	0	0	0	0	0	0	0
23	935.23 MAINT. - GEN'L OFFICE		0	0	0	0	0	0	0	0	0
24	932 FURNITURE & EQUIPMENT		866,811	720,403	123,322	95	819	22,173	0	0	0
25	MAINT.-MISCELLANEOUS		24,733,496	20,188,972	3,863,546	2,905	32,493	645,578	0	0	0
26	TOTAL O & M EXPENSE - M & E		42,828,338	35,146,426	6,526,052	5,095	49,433	1,101,332	0	0	0

ATTACHMENT KLJ-ACOS-1
PAGE 19 OF 129
WITNESS: JOHNSON

COLUMBIA GAS OF KENTUCKY, INC.
OPERATION & MAINTENANCE EXPENSE SUMMARY
FOR THE TWELVE MONTHS ENDED 12/31/2022

TOTAL COMPANY
CUSTOMER-DEMAND
FORECASTED TEST YEAR - ORIGINAL FILING

LINE NO.	ACCT NO.	ACCOUNT TITLE	ALLOC FACTOR	TOTAL COMPANY	GS-RESIDENTIAL	GS-OTHER	IUS	DS-ML	DS/IS	NOT USED	NOT USED
(A)	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)
				\$	\$	\$	\$	\$	\$	\$	\$
1		LABOR		0	0	0	0	0	0	0	0
2		PRODUCTION	PAGE 13	7,796,468	5,954,728	1,614,295	1,097	13,905	212,443	0	0
3		DISTRIBUTION - O&M OPERATION	PAGE 14	2,283,824	1,825,521	341,511	401	9,540	106,847	0	0
4		DISTRIBUTION - O&M MAINT.	PAGE 14	524,859	468,211	56,359	5	21	262	0	0
5		CUSTOMER ACCOUNTS	PAGE 15	0	0	0	0	0	0	0	0
6		CUSTOMER SERVICE & INFOR.	PAGE 15	0	0	0	0	0	0	0	0
7		SALES	PAGE 16	0	0	0	0	0	0	0	0
8		ADMINISTRATIVE & GENERAL	PAGE 16	<u>2,364,539</u>	<u>1,839,112</u>	<u>448,632</u>	<u>325</u>	<u>5,225</u>	<u>71,244</u>	<u>0</u>	<u>0</u>
9		TOTAL LABOR EXPENSE		12,969,690	10,087,572	2,460,797	1,828	28,691	390,796	0	0
10		M & E									
11		PRODUCTION	PAGE 13	322,123	207,087	114,715	323	0	0	0	0
12		DISTRIBUTION - O&M OPERATION	PAGE 17	8,712,375	7,015,314	1,396,323	1,186	7,918	291,635	0	0
13		DISTRIBUTION - O&M MAINT.	PAGE 17	3,094,327	2,433,615	490,279	617	8,775	161,042	0	0
14		CUSTOMER ACCOUNTS	PAGE 18	3,993,484	3,541,800	449,379	45	168	2,091	0	0
15		CUSTOMER SERVICE & INFOR.	PAGE 18	1,931,597	1,723,120	207,415	19	78	965	0	0
16		SALES	PAGE 19	40,936	36,518	4,395	0	1	21	0	0
17		ADMINISTRATIVE & GENERAL	PAGE 19	<u>24,733,496</u>	<u>20,188,972</u>	<u>3,863,546</u>	<u>2,905</u>	<u>32,493</u>	<u>645,578</u>	<u>0</u>	<u>0</u>
18		TOTAL M & E EXPENSE		<u>42,828,338</u>	<u>35,146,426</u>	<u>6,526,052</u>	<u>5,095</u>	<u>49,433</u>	<u>1,101,332</u>	<u>0</u>	<u>0</u>
19		TOTAL O & M EXPENSES		55,798,027	45,233,998	8,986,849	6,923	78,124	1,492,128	0	0

TOTAL COMPANY
 CUSTOMER-DEMAND
 FORECASTED TEST YEAR - ORIGINAL FILING

COLUMBIA GAS OF KENTUCKY, INC.
 TAXES OTHER THAN INCOME
 FOR THE TWELVE MONTHS ENDED 12/31/2022

ATTACHMENT KLJ-ACOS-1
 PAGE 20 OF 129
 WITNESS: JOHNSON

LINE NO.	ACCT NO.	ACCOUNT TITLE	ALLOC FACTOR	TOTAL COMPANY	GS-RESIDENTIAL	GS-OTHER	IUS	DS-ML	DS/IS	NOT USED	NOT USED
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)
				\$	\$	\$	\$	\$	\$	\$	\$
1	408	TAXES BASED ON PROPERTY		7,566,243	6,159,726	1,123,910	1,043	11,009	270,555	0	0
2	408	TAXES BASED ON PAYROLL		1,063,501	827,179	201,782	147	2,351	32,044	0	0
3	408	OTHER TAXES		0	0	0	0	0	0	0	0
4		TOTAL TAXES OTHER THAN FIT		8,629,744	6,986,905	1,325,692	1,190	13,360	302,599	0	0

ATTACHMENT KLJ-ACOS-1
PAGE 21 OF 129
WITNESS: JOHNSON

COLUMBIA GAS OF KENTUCKY, INC.
KENTUCKY STATE INCOME TAX
FOR THE TWELVE MONTHS ENDED 12/31/2022

TOTAL COMPANY
CUSTOMER-DEMAND
FORECASTED TEST YEAR - ORIGINAL FILING

LINE NO.	ACCT NO.	ACCOUNT TITLE	ALLOC FACTOR (C)	TOTAL COMPANY (D)	GS-RESIDENTIAL (E)	GS-OTHER (F)	IUS (G)	DS-ML (H)	DS/IS (I)	NOT USED (J)	NOT USED (K)
1		OPERATING INCOME BEFORE TAXES (PAGE 23, LINE 3)		13,806,039	(5,569,044)	13,815,959	20,303	532,152	5,006,664	0	0
2		LESS: RECONCILING ITEMS:									
3		IMPUTED INTEREST		9,192,200	7,316,121	1,528,480	1,944	12,941	332,714	0	0
4		FEDERAL FLOW-THROUGH STATUTORY ADJ		99,430	80,946	14,769	14	144	3,555	0	0
5		FEDERAL TIMING STATUTORY ADJUSTMENTS		(15,967,877)	(12,999,547)	(2,371,912)	(2,201)	(23,234)	(570,982)	0	0
6		STATE BONUS DISALLOWANCE		(5,457,018)	(4,442,592)	(810,600)	(752)	(7,940)	(195,133)	0	0
7		NON DEDUCTIBLE EMPLOYEE EXPENSE		78,801	61,291	14,951	10	174	2,375	0	0
8		TOTAL RECONCILING ITEMS		(21,246,664)	(17,299,902)	(3,152,792)	(2,929)	(30,856)	(760,185)	0	0
9		TAXABLE INCOME		(16,632,825)	(30,185,067)	9,134,687	15,430	488,355	3,913,765	0	0
10		STATE INCOME TAX @ 5.00%		(831,641)	(1,509,253)	456,734	771	24,418	195,688	0	0
11		PLUS: FOREIGN TAX PAYMENTS		0	0	0	0	0	0	0	0
12		KENTUCKY STATE INCOME TAX - CURRENT		(831,641)	(1,509,253)	456,734	771	24,418	195,688	0	0

TOTAL COMPANY CUSTOMER-DEMAND FORECASTED TEST YEAR - ORIGINAL FILING		COLUMBIA GAS OF KENTUCKY, INC. KENTUCKY STATE INCOME TAX FOR THE TWELVE MONTHS ENDED 12/31/2022		ATTACHMENT KLJ-ACOS-1 PAGE 22 OF 129 WITNESS: JOHNSON							
LINE NO.	ACCT NO.	ACCOUNT TITLE	ALLOC FACTOR	TOTAL COMPANY	GS-RESIDENTIAL	GS-OTHER	IUS	DS-ML	DS/IS	NOT USED	NOT USED
(A)	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)
				\$	\$	\$	\$	\$	\$	\$	\$
1		DEFERRED TAXES									
2		RECONCILIATION ITEMS:									
3		PROVISION FOR DEF STATE INCOME TAX		1,071,245	872,107	159,125	147	1,559	38,306	0	0
4		FLOW-THROUGH EXCESS BOOK/TAX DEPREC.-STATE		(8,851)	(7,206)	(1,315)	(1)	(13)	(317)	0	0
5		AMORTIZATION OF EXCESS ADIT-STATE		(95,291)	(77,577)	(14,154)	(13)	(139)	(3,408)	0	0
6		TOTAL DEFERRED INCOME TAX		967,103	787,324	143,656	133	1,407	34,581	0	0
7		TOTAL KENTUCKY STATE INCOME TAX EXPENSE		135,462	(721,929)	600,390	904	25,825	230,269	0	0

ATTACHMENT KLJ-ACOS-1
PAGE 23 OF 129
WITNESS: JOHNSON

COLUMBIA GAS OF KENTUCKY, INC.
FEDERAL INCOME TAXES
FOR THE TWELVE MONTHS ENDED 12/31/2022

TOTAL COMPANY
CUSTOMER-DEMAND
FORECASTED TEST YEAR - ORIGINAL FILING

LINE NO.	ACCT NO.	ACCOUNT TITLE	ALLOC FACTOR (C)	TOTAL COMPANY (D)	GS-RESIDENTIAL (E)	GS-OTHER (F)	IUS (G)	DS-ML (H)	DS/IS (I)	NOT USED (J)	NOT USED (K)
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)
1		OPERATING REVENUE		147,364,861	94,603,771	44,621,722	80,164	656,384	7,402,820	0	0
2		LESS: EXPENSES OTHER THAN FIT		133,558,822	100,172,815	30,805,764	59,861	124,232	2,396,156	0	0
3		OPERATING INCOME BEFORE TAXES		13,806,039	(5,569,044)	13,815,959	20,303	532,152	5,006,664	0	0
4		LESS: RECONCILING ITEMS:									
5		IMPUTED INTEREST		9,192,200	7,316,121	1,528,480	1,944	12,941	332,714	0	0
6		FEDERAL FLOW-THROUGH STATUTORY ADJ		99,430	80,946	14,769	14	144	3,555	0	0
7		FEDERAL TIMING STATUTORY ADJUSTMENTS		(15,967,877)	(12,999,547)	(2,371,912)	(2,201)	(23,234)	(570,982)	0	0
8		NON DEDUCTIBLE EMPLOYEE EXPENSE		78,801	61,291	14,951	10	174	2,375	0	0
9		KENTUCKY STATE INCOME TAX DEDUCTION		(831,641)	(1,509,253)	456,734	771	24,418	195,688	0	0
10		TOTAL RECONCILING ITEMS		(14,958,005)	(11,348,057)	(2,798,926)	(2,948)	(47,334)	(760,740)	0	0
11		TAXABLE INCOME		(10,344,166)	(24,233,222)	9,488,552	15,410	471,878	3,913,210	0	0
12		CURRENT FEDERAL INCOME TAX @ 21%		(2,172,275)	(5,088,977)	1,992,596	3,236	99,094	821,774	0	0
13		PLUS: DIRECT ADJUSTMENT TO F.I.T.		0	0	0	0	0	0	0	0
14		CURRENT FEDERAL INCOME TAX @ 21%		(2,172,275)	(5,088,977)	1,992,596	3,236	99,094	821,774	0	0

ATTACHMENT KLJ-ACOS-1
PAGE 24 OF 129
WITNESS: JOHNSON

COLUMBIA GAS OF KENTUCKY, INC.
FEDERAL INCOME TAXES
FOR THE TWELVE MONTHS ENDED 12/31/2022

TOTAL COMPANY
CUSTOMER-DEMAND
FORECASTED TEST YEAR - ORIGINAL FILING

LINE NO.	ACCT NO.	ACCOUNT TITLE	ALLOC FACTOR (C)	TOTAL COMPANY (D)	GS-RESIDENTIAL (E)	GS-OTHER (F)	IUS (G)	DS-ML (H)	DS/IS (I)	NOT USED (J)	NOT USED (K)
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)
				\$	\$	\$	\$	\$	\$	\$	\$
1		DEFERRED INCOME TAXES									
2		PROVISION FOR DEF FEDERAL INCOME TAX		3,353,254	2,729,904	498,101	462	4,879	119,907	0	0
3		FLOW-THROUGH EXCESS BOOK/TAX DEPREC.--FED		48,893	39,804	7,263	6	71	1,749	0	0
4		AMORTIZATION OF ITC		(12,816)	(10,434)	(1,904)	(1)	(18)	(458)	0	0
5		FED BENEFIT OF PROVISION FOR DEF SIT		(224,961)	(183,142)	(33,416)	(31)	(327)	(8,045)	0	0
6		AMORTIZATION OF EXCESS ADIT-FEDERAL		(790,253)	(643,350)	(117,386)	(109)	(1,149)	(28,258)	0	0
7		TOTAL DEFERRED INCOME TAX		<u>2,374,117</u>	<u>1,932,782</u>	<u>352,658</u>	<u>327</u>	<u>3,456</u>	<u>84,895</u>	<u>0</u>	<u>0</u>
8		TOTAL FEDERAL INCOME TAX		201,842	(3,156,195)	2,345,254	3,563	102,550	906,669	0	0

ATTACHMENT KLJ-ACOS-1
PAGE 25 OF 129
WITNESS: JOHNSON

COLUMBIA GAS OF KENTUCKY, INC.
RATE BASE SUMMARY
FOR THE TWELVE MONTHS ENDED 12/31/2022

TOTAL COMPANY
CUSTOMER-DEMAND
FORECASTED TEST YEAR - ORIGINAL FILING

LINE NO.	ACCT NO.	ACCOUNT TITLE	ALLOC FACTOR (C)	TOTAL COMPANY (D)	GS-RESIDENTIAL (E)	GS-OTHER (F)	IUS (G)	DS-ML (H)	DS/IS (I)	NOT USED (J)	NOT USED (K)
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)
1	101 & 106	GROSS PLANT		\$ 676,893,011	\$ 551,063,067	\$ 100,548,884	\$ 95,383	\$ 982,765	\$ 24,202,916	\$ 0	\$ 0
LESS:											
2	108-111	DEPRECIATION RESERVE		176,792,389	145,751,655	25,971,869	19,836	223,296	4,825,729	0	0
3		NET PLANT		500,100,622	405,311,412	74,577,015	75,547	759,468	19,377,187	0	0
4	190.00	ACCUMULATED DEF INCOME TAX		\$6,868,772	5,591,909	1,020,306	947	9,994	245,614	0	0
LESS:											
5	252.00	CUSTOMER ADVANCES		0	0	0	0	0	0	0	0
6	254.00	EXCESS ADIT (BEFORE GROSS UP)		27,089,072	22,053,381	4,023,885	3,735	39,416	968,656	0	0
7	282.00	ACCUMULATED DEF INCOME TAX		70,296,229	57,228,594	10,441,994	9,691	102,283	2,513,666	0	0
8	283.00	ACCUMULATED DEF INCOME TAX		0	0	0	0	0	0	0	0
9		NET RATE BASE		409,584,093	331,621,346	61,131,442	63,068	627,763	16,140,479	0	0
10 PLUS WORKING CAPITAL:											
11		CASH WORKING CAPITAL - LEAD LAG STUDY		0	0	0	0	0	0	0	0
12	151.00	FUEL STOCK		0	0	0	0	0	0	0	0
13	154.00	MATERIALS & SUPPLIES		298,708	243,180	44,370	41	435	10,681	0	0
14	165.00	PREPAYMENTS		0	0	0	0	0	0	0	0
15	164.00	GAS STORED UNDERGROUND - FSS		36,340,488	23,286,985	13,022,251	31,253	0	0	0	0
16		RATE BASE		446,223,290	355,151,511	74,198,063	94,362	628,198	16,151,160	0	0

COLUMBIA GAS OF KENTUCKY, INC.
ATTACHMENT KLJ-ACOS-1
PAGE 26 OF 129
WITNESS: JOHNSON

COLUMBIA GAS OF KENTUCKY, INC.
RATE OF RETURN - @ PROPOSED RATES
FOR THE TWELVE MONTHS ENDED 12/31/2022

CLASSIFICATION
CUSTOMER-DEMAND
FORECASTED TEST YEAR - ORIGINAL FILING

LINE NO.	ACCT NO.	ACCOUNT TITLE	CLASSIFICATION FACTOR (C)	TOTAL COMPANY (D)	CUSTOMER (E)	COMMODITY (F)	DEMAND (G)
1		TOTAL REVENUES		\$ 147,364,861	\$ 82,008,899	\$ 49,869,005	\$ 15,486,957
2		PROPOSED INCREASE		<u>26,694,986</u>	<u>22,200,863</u>	<u>95,893</u>	<u>4,398,230</u>
3		TOTAL PROPOSED REVENUES		174,059,847	104,209,762	49,964,898	19,885,187
4		COST OF GAS		49,521,727	0	49,521,727	0
5		OPERATING & MAINTENANCE EXPENSE		55,965,672	49,181,658	439,375	6,344,639
6		DEPRECIATION & AMORTIZATION		19,609,323	17,292,194	0	2,317,130
7		FEDERAL INCOME TAX		5,494,047	4,072,509	(992)	1,422,528
8		KENTUCKY STATE INCOME TAX		1,461,829	1,092,227	(248)	369,850
9		TAXES OTHER THAN INCOME		<u>8,629,744</u>	<u>7,336,356</u>	<u>9,473</u>	<u>1,283,916</u>
10		TOTAL EXPENSES & TAXES		140,682,343	78,974,944	49,969,335	11,738,063
11		OPERATING INCOME		33,377,504	25,234,818	(4,437)	8,147,124
12		INTEREST EXPENSE		<u>9,192,200</u>	<u>6,954,064</u>	<u>0</u>	<u>2,238,136</u>
13		INCOME AVAILABLE FOR COMMON EQUITY		24,185,304	18,280,754	(4,437)	5,908,988
14		RATE BASE		446,223,290	337,575,909	0	108,647,381
15		RATE OF RETURN AUTHORIZED ON RATE BASE		7.48%	7.48%	0.00%	7.50%
16		UNITIZED RETURN		1.00	1.00	0.00	1.00

ATTACHMENT KLJ-ACOS-1
PAGE 27 OF 129
WITNESS: JOHNSON

COLUMBIA GAS OF KENTUCKY, INC.
RATE OF RETURN - @ AUTHORIZED RETURN
FOR THE TWELVE MONTHS ENDED 12/31/2022

CLASSIFICATION
CUSTOMER-DEMAND
FORECASTED TEST YEAR - ORIGINAL FILING

LINE NO.	ACCT NO.	ACCOUNT TITLE	CLASSIFICATION		TOTAL COMPANY (D)	CUSTOMER (E)	COMMODITY (F)	DEMAND (G)
			FACTOR (C)	COMMODITY (F)				
1		TOTAL REVENUES			174,059,843	104,231,028	49,970,846	19,857,969
2		COST OF GAS			49,521,727	0	49,521,727	0
3		OPERATING & MAINTENANCE EXPENSE			55,965,672	49,181,792	439,413	6,344,468
4		DEPRECIATION & AMORTIZATION			19,609,323	17,292,194	0	2,317,130
5		FEDERAL INCOME TAX			5,494,046	4,076,724	187	1,417,133
6		KENTUCKY STATE INCOME TAX			1,461,829	1,093,284	47	368,498
7		TAXES OTHER THAN INCOME			8,629,744	7,336,356	9,473	1,283,916
8		TOTAL EXPENSES & TAXES			140,682,342	78,980,350	49,970,847	11,731,145
9		OPERATING INCOME			33,377,501	25,250,678	(1)	8,126,824
10		INTEREST EXPENSE			9,192,200	6,954,064	0	2,238,136
11		INCOME AVAILABLE FOR COMMON EQUITY			24,185,301	18,296,614	(1)	5,888,688
12		RATE BASE			446,223,290	337,575,909	0	108,647,381
13		RATE OF RETURN AUTHORIZED ON RATE BASE			7.48%	7.48%	0.00%	7.48%
14		UNITIZED RETURN			1.00	1.00	0.00	1.00

ATTACHMENT KLJ-ACOS-1
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 WITNESS: JOHNSON

COLUMBIA GAS OF KENTUCKY, INC.
 DEVELOPMENT OF PROFORMA ADJUSTMENTS
 FOR THE TWELVE MONTHS ENDED 12/31/2022

CLASSIFICATION
 CUSTOMER-DEMAND
 FORECASTED TEST YEAR - ORIGINAL FILING

LINE NO.	DESCRIPTION (A)	CLASSIFICATION				DEMAND (F)
		FACTOR (B)	COMPANY (C)	CUSTOMER (D)	COMMODITY (E)	
1	OPERATING REVENUE		26,694,982	22,222,129	101,841	4,371,011
2	LESS: GAS COST @ CITY GATE CHANGE		0	0	0	0
3	LESS: UNCOLLECTIBLES @ 0.00428000		114,255	95,111	436	18,708
4	LESS: PSC FEES @ 0.00200000		53,390	44,444	204	8,742
5	TAXABLE INCOME FOR STATE INCOME TAX		26,527,337	22,082,574	101,201	4,343,561
6	LESS: KENTUCKY STATE INCOME TAX @ 0.0500		1,326,367	1,104,129	5,060	217,178
7	TAXABLE INCOME FOR FEDERAL INCOME TAX		25,200,970	20,978,445	96,141	4,126,383
8	LESS: FEDERAL INCOME TAX @ 0.21000000		5,292,204	4,405,473	20,190	866,541
9	OPERATING INCOME		19,908,766	16,572,972	75,951	3,259,842

COLUMBIA GAS OF KENTUCKY, INC.
ATTACHMENT KLJ-ACOS-1
PAGE 29 OF 129
WITNESS: JOHNSON

COLUMBIA GAS OF KENTUCKY, INC.
RATE OF RETURN - @ CURRENT RATES
FOR THE TWELVE MONTHS ENDED 12/31/2022

CUSTOMER-DEMAND
FORECASTED TEST YEAR - ORIGINAL FILING

LINE NO.	ACCT NO.	ACCOUNT TITLE	CLASSIFICATION		TOTAL COMPANY (D)	CUSTOMER (E)	COMMODITY (F)	DEMAND (G)
			FACTOR (C)					
1		TOTAL REVENUES [1]			147,364,861	82,008,899	49,869,005	15,486,957
2		COST OF GAS			49,521,727	0	49,521,727	0
3		OPERATING & MAINTENANCE EXPENSE [2]			55,798,027	49,042,237	438,773	6,317,018
4		DEPRECIATION & AMORTIZATION [3]			19,609,323	17,292,194	0	2,317,130
5		FEDERAL INCOME TAX [4]			201,842	(328,749)	(20,003)	550,592
6		KENTUCKY STATE INCOME TAX [5]			135,462	(10,845)	(5,013)	151,320
7		TAXES OTHER THAN INCOME [6]			8,629,744	7,336,356	9,473	1,283,916
8		TOTAL EXPENSES & TAXES			133,896,126	73,331,193	49,944,957	10,619,976
9		OPERATING INCOME			13,468,735	8,677,706	(75,952)	4,866,981
10		INTEREST EXPENSE [7]			9,192,200	6,954,064	0	2,238,136
11		INCOME AVAILABLE FOR COMMON EQUITY			4,276,535	1,723,642	(75,952)	2,628,845
12		RATE BASE [8]			446,223,290	337,575,909	0	108,647,381
13		RATE OF RETURN EARNED ON RATE BASE			3.02%	2.57%	0.00%	4.48%
14		UNITIZED RETURN			1.00	0.85	0.00	1.48

REFERENCES: [1] PAGE 36, [2] PAGE 44, [3] PAGE 49, [4] PAGE 49, [5] PAGE 47, [6] PAGE 45, [7] PAGE 48, [8] PAGE 50.

ATTACHMENT KLJ-ACOS-1
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WITNESS: JOHNSON

COLUMBIA GAS OF KENTUCKY, INC.
GROSS INTANGIBLE, PRODUCTION, & DIST. PLANT ALLOC.
FOR THE TWELVE MONTHS ENDED 12/31/2022

CLASSIFICATION
CUSTOMER-DEMAND
FORECASTED TEST YEAR - ORIGINAL FILING

LINE NO.	ACCT NO.	ACCOUNT TITLE	CLASSIFICATION FACTOR	TOTAL			DEMAND
				COMPANY	CUSTOMER	COMMODITY	
(A)	(A)	(B)	(C)	(D)	(E)	(F)	(G)
				\$	\$	\$	\$
1		INTANGIBLE PLANT					
2	301.00	ORGANIZATION	7CD	521	439	0	82
3	303.00	MISC. INTANGIBLE PLANT	7CD	96,335	81,208	0	15,127
4	303.10	DIS SOFTWARE	7CD	943	795	0	148
5	303.20	FARA SOFTWARE	7CD	0	0	0	0
6	303.30	OTHER SOFTWARE	7CD	11,158,498	9,406,325	0	1,752,173
7		TOTAL INTANGIBLE PLANT		11,256,297	9,488,767	0	1,767,530
8		PRODUCTION PLANT					
9	304.10	LAND	2	0	0	0	0
10	305.00	STRUCTURES & IMPROVEMENTS	2	0	0	0	0
11	311.00	LIQUEFIED PETROLEUM GAS EQUIP	2	0	0	0	0
12		TOTAL PRODUCTION PLANT		0	0	0	0
13		DISTRIBUTION PLANT					
14	374.10	LAND - CITY GATE & M/L IND M&R	3	206	155	0	51
15	374.20	LAND - OTHER DISTRIBUTION	3	876,991	661,129	0	215,863
16	374.40	LAND RIGHTS - OTHER DISTRIBUTION	3	1,309,983	987,544	0	322,439
17	374.50	RIGHTS OF WAY	3	2,712,842	2,045,103	0	667,739
18	375.20	CITY GATE - MEAS & REG STRUCTURES	3	2,125	1,602	0	523
19	375.30	STRUC & IMPROV-GENERAL M&R	3	0	0	0	0
20	375.40	STRUC & IMPROV-REGULATING	3	2,881,467	2,172,223	0	709,244
21	375.40	DIRECT STRUC & IMPROV-REGULATING	3	46,211	34,836	0	11,374
22	375.60	STRUC & IMPROV-DIST. IND. M & R	8	0	0	0	0
23	375.70	STRUC & IMPROV-OTHER DIST. SYSTEM	7CD	10,122,957	8,533,390	0	1,589,566
24	375.71	STRUC & IMPROV-OTHER DIST. SYSTEM-IMPROV	7CD	994,557	838,386	0	156,171
25	375.80	STRUC & IMPROV-COMMUNICATION	3	0	0	0	0
26	376.00	MAINS	3	376,879,823	284,114,623	0	92,765,200
27	376.00	DIRECT MAINS	3	10,517	7,928	0	2,589
28	378.10	M & R GENERAL	3	515,128	388,334	0	126,794
29	378.20	M & R GENERAL - REGULATING	3	22,166,769	16,710,640	0	5,456,129
30	378.30	M & R EQUIP - LOCAL GAS PURCHASES	3	45,443	34,258	0	11,185
31	379.10	STA EQUIP - CITY	3	1,554,144	1,171,607	0	382,537
32	380.00	SERVICES	15	181,670,251	181,670,251	0	0

ATTACHMENT KLJ-ACOS-1
PAGE 31 OF 129
WITNESS: JOHNSON

COLUMBIA GAS OF KENTUCKY, INC.
GROSS DISTRIBUTION & GENERAL PLANT ALLOCATION
FOR THE TWELVE MONTHS ENDED 12/31/2022

CLASSIFICATION
CUSTOMER-DEMAND
FORECASTED TEST YEAR - ORIGINAL FILING

LINE NO.	ACCT NO.	ACCOUNT TITLE	CLASSIFICATION FACTOR	TOTAL COMPANY (D)	CUSTOMER (E)	COMMODITY (F)	DEMAND (G)
(A)	(A)	(B)	(C)	\$	\$	\$	\$
1	380.00	DIRECT SERVICES	15	0	0	0	0
2	381.00	METERS	16	26,313,729	26,313,729	0	0
3	382.00	METER INSTALLATIONS	16	9,807,649	9,807,649	0	0
4	383.00	HOUSE REGULATORS	16	6,932,483	6,932,483	0	0
5	384.00	HOUSE REG INSTALLATIONS	16	2,085,059	2,085,059	0	0
6	385.00	IND M&R EQUIPMENT	17	4,430,201	4,430,201	0	0
7	385.00	DIRECT IND M&R EQUIPMENT	17	873,980	873,980	0	0
8	387.20	ODORIZATION	7CD	0	0	0	0
9	387.41	TELEPHONE	7CD	735,015	619,599	0	115,416
10	387.42	RADIO	7CD	794,208	669,497	0	124,711
11	387.44	OTHER COMMUNICATION	7CD	126,788	106,879	0	19,909
12	387.45	TELEMETERING	7CD	4,787,608	4,035,830	0	751,778
13	387.46	OTHER	7CD	327,025	275,674	0	51,351
14		TOTAL DISTRIBUTION PLANT		659,003,159	555,522,589	0	103,480,569
15		GENERAL PLANT					
16	391.10	OFF FURN & EQUIP - UNSPEC	7CD	776,304	654,404	0	121,900
17	391.11	OFF FURN & EQUIP - DATA HAND	7CD	0	0	0	0
18	391.12	OFF FURN & EQUIP - INFO SYSTEM	7CD	1,048,393	883,768	0	164,625
19	392.20	TR EQ - TRAILER > \$1,000	7CD	95,778	80,738	0	15,040
20	392.21	TR EQ - TRAILER < \$1,000	7CD	24,462	20,621	0	3,841
21	394.10	TOOLS,SHOP, & GAR EQ-GARAGE & SERV	7CD	9,739	8,210	0	1,529
22	394.13	TOOLS,SHOP, & GAR EQ-UND TANK CLEANUP	7CD	0	0	0	0
23	393.00	STORES EQUIPMENT	7CD	0	0	0	0
24	394.20	SHOP EQUIPMENT	7CD	0	0	0	0
25	394.30	TOOLS & OTHER EQUIPMENT	7CD	4,387,484	3,698,535	0	688,949
26	395.00	LABORATORY EQUIPMENT	7CD	4,162	3,508	0	654
27	396.00	POWER OP EQUIP-GEN TOOLS	7CD	185,547	156,411	0	29,136
28	397.50	COMMUNICATION EQUIP - TELEMETERING	7CD	0	0	0	0
29	398.00	MISCELLANEOUS EQUIPMENT	7CD	101,687	85,720	0	15,968
30		TOTAL GENERAL PLANT		6,633,556	5,591,915	0	1,041,642
31		TOTAL PLANT IN SERVICE (101 - 106)		676,893,011	570,603,271	0	106,289,741

ATTACHMENT KLJ-ACOS-1
PAGE 32 OF 129
WITNESS: JOHNSON

COLUMBIA GAS OF KENTUCKY, INC.
GROSS INTANGIBLE, PROD., & DIST. PLANT DEPRECIATION RESERVE ALLOC.
FOR THE TWELVE MONTHS ENDED 12/31/2022

CLASSIFICATION
CUSTOMER-DEMAND
FORECASTED TEST YEAR - ORIGINAL FILING

LINE NO.	ACCT NO.	ACCOUNT TITLE (B)	CLASSIFICATION FACTOR (C)	TOTAL			DEMAND (G)
				COMPANY (D)	CUSTOMER (E)	COMMODITY (F)	
				\$	\$	\$	\$
1		INTANGIBLE PLANT					
2	301.00	ORGANIZATION	7CD	0	0	0	0
3	303.00	MISC. INTANGIBLE PLANT	7CD	74,046	62,419	0	11,627
4	303.10	DIS SOFTWARE	7CD	240	202	0	38
5	303.20	FARA SOFTWARE	7CD	0	0	0	0
6	303.30	OTHER SOFTWARE	7CD	4,579,778	3,860,634	0	719,144
7		TOTAL INTANGIBLE PLANT		4,654,064	3,923,255	0	730,809
8		PRODUCTION PLANT					
9	304.10	LAND	2	0	0	0	0
10	305.00	STRUCTURES & IMPROVEMENTS	2	0	0	0	0
11	311.00	LIQUEFIED PETROLEUM GAS EQUIP	2	0	0	0	0
12		TOTAL PRODUCTION PLANT		0	0	0	0
13		DISTRIBUTION PLANT					
14	374.10	LAND - CITY GATE & M/L IND M&R	3	0	0	0	0
15	374.20	LAND - OTHER DISTRIBUTION	3	(522)	(394)	0	(129)
16	374.40	LAND RIGHTS - OTHER DISTRIBUTION	3	301,045	226,946	0	74,099
17	374.50	RIGHTS OF WAY	3	1,105,113	833,101	0	272,013
18	375.20	CITY GATE - MEAS & REG STRUCTURES	3	2,101	1,584	0	517
19	375.30	STRUC & IMPROV-GENERAL M&R	3	(78)	(59)	0	(19)
20	375.40	STRUC & IMPROV-REGULATING	3	546,979	412,346	0	134,633
21	375.40	DIRECT STRUC & IMPROV-REGULATING	3	6,063	4,571	0	1,492
22	375.60	STRUC & IMPROV-DIST. IND. M & R	8	0	0	0	0
23	375.70	STRUC & IMPROV-OTHER DIST. SYSTEM	7CD	4,369,859	3,683,678	0	686,181
24	375.71	STRUC & IMPROV-OTHER DIST. SYSTEM-IMPROV	7CD	532,478	448,866	0	83,613
25	375.80	STRUC & IMPROV-COMMUNICATION	3	0	0	0	0
26	376.00	MAINS	3	65,074,402	49,056,989	0	16,017,413
27	376.00	DIRECT MAINS	3	8,017	6,044	0	1,973
28	378.10	M & R GENERAL	3	422,135	318,231	0	103,904
29	378.20	M & R GENERAL - REGULATING	3	3,495,142	2,634,848	0	860,294
30	378.30	M & R EQUIP - LOCAL GAS PURCHASES	3	41,444	31,243	0	10,201
31	379.10	STA EQUIP - CITY	3	269,430	203,112	0	66,317
32	380.00	SERVICES	15	70,810,358	70,810,358	0	0
33	380.00	DIRECT SERVICES	15	0	0	0	0

ATTACHMENT KLJ-ACOS-1
PAGE 33 OF 129
WITNESS: JOHNSON

COLUMBIA GAS OF KENTUCKY, INC.
GROSS DISTRIBUTION & GENERAL PLANT DEPRECIATION RESERVE ALLOC
FOR THE TWELVE MONTHS ENDED 12/31/2022

CLASSIFICATION
CUSTOMER-DEMAND
FORECASTED TEST YEAR - ORIGINAL FILING

LINE NO.	ACCT NO.	ACCOUNT TITLE	CLASSIFICATION FACTOR	TOTAL COMPANY (D)	CUSTOMER (E)	COMMODITY (F)	DEMAND (G)
NO.	NO.	(B)	(C)	\$	\$	\$	\$
1	381.00	METERS	16	9,434,827	9,434,827	0	0
2	382.00	METER INSTALLATIONS	16	5,609,411	5,609,411	0	0
3	383.00	HOUSE REGULATORS	16	2,237,904	2,237,904	0	0
4	384.00	HOUSE REG INSTALLATIONS	16	1,787,116	1,787,116	0	0
5	385.00	IND M&R EQUIPMENT	17	974,180	974,180	0	0
6	385.00	DIRECT IND M&R EQUIPMENT	17	188,149	188,149	0	0
7	387.20	ODORIZATION	7CD	(59,912)	(50,504)	0	(9,408)
8	387.41	TELEPHONE	7CD	511,622	431,284	0	80,338
9	387.42	RADIO	7CD	688,465	580,358	0	108,107
10	387.44	OTHER COMMUNICATION	7CD	63,549	53,571	0	9,979
11	387.45	TELEMETERING	7CD	623,508	525,601	0	97,907
12	387.46	OTHER	7CD	160,972	135,695	0	25,277
13		TOTAL DISTRIBUTION PLANT		169,203,758	150,579,056	0	18,624,702
14		GENERAL PLANT					
15	391.10	OFF FURN & EQUIP - UNSPEC	7CD	14,192	11,964	0	2,229
16	391.11	OFF FURN & EQUIP - DATA HAND	7CD	(25,815)	(21,762)	0	(4,054)
17	391.12	OFF FURN & EQUIP - INFO SYSTEM	7CD	965,569	813,950	0	151,619
18	392.20	TR EQ - TRAILER > \$1,000	7CD	62,669	52,828	0	9,841
19	392.21	TR EQ - TRAILER < \$1,000	7CD	46,552	39,242	0	7,310
20	394.10	TOOLS,SHOP, & GAR EQ-GARAGE & SERV	7CD	3,484	2,937	0	547
21	394.13	TOOLS,SHOP, & GAR EQ-UND TANK CLEANUP	7CD	37,937	31,980	0	5,957
22	393.00	STORES EQUIPMENT	7CD	0	0	0	0
23	394.20	SHOP EQUIPMENT	7CD	185	156	0	29
24	394.30	TOOLS & OTHER EQUIPMENT	7CD	1,618,926	1,364,713	0	254,213
25	395.00	LABORATORY EQUIPMENT	7CD	3,734	3,148	0	586
26	396.00	POWER OP EQUIP-GEN TOOLS	7CD	152,924	128,911	0	24,013
27		RETIREMENT WORK IN PROGRESS	7CD	0	0	0	0
28	398.00	MISCELLANEOUS EQUIPMENT	7CD	54,210	45,698	0	8,512
29		TOTAL GENERAL PLANT		2,934,567	2,473,765	0	460,802
30		TOTAL PLANT RESERVE		176,792,389	156,976,076	0	19,816,313

ATTACHMENT KLJ-ACOS-1
PAGE 34 OF 129
WITNESS: JOHNSON

COLUMBIA GAS OF KENTUCKY, INC.
GROSS INTANGIBLE, PROD., & DIST. PLANT DEPRECIATION EXPENSE ALLOC.
FOR THE TWELVE MONTHS ENDED 12/31/2022

CLASSIFICATION
CUSTOMER-DEMAND
FORECASTED TEST YEAR - ORIGINAL FILING

LINE NO.	ACCT NO.	ACCOUNT TITLE	CLASSIFICATION FACTOR	TOTAL COMPANY	CUSTOMER	COMMODITY	DEMAND
(A)	(A)	(B)	(C)	(D)	(E)	(F)	(G)
				\$	\$	\$	\$
		INTANGIBLE PLANT					
1	301.00	ORGANIZATION	7CD	0	0	0	0
2	303.00	MISC. INTANGIBLE PLANT	7CD	3,211	2,707	0	504
3	303.10	DIS SOFTWARE	7CD	94	80	0	15
4	303.20	FARA SOFTWARE	7CD	0	0	0	0
5	303.30	OTHER SOFTWARE	7CD	2,107,193	1,776,309	0	330,884
6		TOTAL INTANGIBLE PLANT		2,110,498	1,779,096	0	331,403
7		PRODUCTION PLANT					
8	304.10	LAND	2	0	0	0	0
9	305.00	STRUCTURES & IMPROVEMENTS	2	0	0	0	0
10	311.00	LIQUEFIED PETROLEUM GAS EQUIP	2	0	0	0	0
11		TOTAL PRODUCTION PLANT		0	0	0	0
12		DISTRIBUTION PLANT					
13	374.10	LAND - CITY GATE & M/L IND M&R	3	0	0	0	0
14	374.20	LAND - OTHER DISTRIBUTION	3	0	0	0	0
15	374.40	LAND RIGHTS - OTHER DISTRIBUTION	3	16,632	12,538	0	4,094
16	374.50	RIGHTS OF WAY	3	30,109	22,698	0	7,411
17	375.20	CITY GATE - MEAS & REG STRUCTURES	3	48	36	0	12
18	375.30	STRUC & IMPROV-GENERAL M&R	3	0	0	0	0
19	375.40	STRUC & IMPROV-REGULATING	3	68,908	51,947	0	16,961
20	375.40	DIRECT STRUC & IMPROV-REGULATING	3	735	554	0	181
21	375.60	STRUC & IMPROV-DIST. IND. M & R	8	0	0	0	0
22	375.70	STRUC & IMPROV-OTHER DIST. SYSTEM	7CD	237,213	199,964	0	37,249
23	375.71	STRUC & IMPROV-OTHER DIST. SYSTEM-IMPROV	7CD	51,636	43,528	0	8,108
24	375.80	STRUC & IMPROV-COMMUNICATION	3	0	0	0	0
25	376.00	MAINS	3	6,699,516	5,050,497	0	1,649,019
26	376.00	DIRECT MAINS	3	142	107	0	35
27	378.10	M & R GENERAL	3	12,924	9,743	0	3,181
28	378.20	M & R GENERAL - REGULATING	3	549,743	414,429	0	135,314
29	378.30	M & R EQUIP - LOCAL GAS PURCHASES	3	1,140	859	0	281
30	379.10	STA EQUIP - CITY	3	0	0	0	0
31	380.00	SERVICES	15	7,226,084	7,226,084	0	0
32	380.00	DIRECT SERVICES	15	0	0	0	0

ATTACHMENT KLJ-ACOS-1
PAGE 35 OF 129
WITNESS: JOHNSON

COLUMBIA GAS OF KENTUCKY, INC.
GROSS DISTRIBUTION & GENERAL PLANT DEPRECIATION EXPENSE
FOR THE TWELVE MONTHS ENDED 12/31/2022

CLASSIFICATION
CUSTOMER-DEMAND
FORECASTED TEST YEAR - ORIGINAL FILING

LINE NO.	ACCT NO.	ACCOUNT TITLE	CLASSIFICATION FACTOR	TOTAL COMPANY (D)	CUSTOMER (E)	COMMODITY (F)	DEMAND (G)
(A)	(A)	(B)	(C)	(D)	(E)	(F)	(G)
1	381.00	METERS	16	1,114,707	1,114,707	\$	0
2	382.00	METER INSTALLATIONS	16	173,568	173,568	0	0
3	383.00	HOUSE REGULATORS	16	135,832	135,832	0	0
4	384.00	HOUSE REG INSTALLATIONS	16	200,160	200,160	0	0
5	385.00	IND M&R EQUIPMENT	17	163,578	163,578	0	0
6	385.00	DIRECT IND M&R EQUIPMENT	17	27,232	27,232	0	0
7	387.20	ODORIZATION	7CD	0	0	0	0
8	387.41	TELEPHONE	7CD	23,448	19,766	0	3,682
9	387.42	RADIO	7CD	25,332	21,354	0	3,978
10	387.44	OTHER COMMUNICATION	7CD	4,044	3,409	0	635
11	387.45	TELEMETERING	7CD	152,588	128,628	0	23,960
12	387.46	OTHER	7CD	31,104	26,220	0	4,884
13		TOTAL DISTRIBUTION PLANT		16,946,423	15,047,438	0	1,898,985
14		GENERAL PLANT					
15	391.10	OFF FURN & EQUIP - UNSPEC	7CD	131,330	110,708	0	20,622
16	391.11	OFF FURN & EQUIP - DATA HAND	7CD	10,327	8,705	0	1,622
17	391.12	OFF FURN & EQUIP - INFO SYSTEM	7CD	243,761	205,484	0	38,277
18	392.20	TR EQ - TRAILER > \$1,000	7CD	828	698	0	130
19	392.21	TR EQ - TRAILER < \$1,000	7CD	216	182	0	34
20	394.10	TOOLS,SHOP, & GAR EQ-GARAGE & SERV	7CD	384	324	0	60
21	394.13	TOOLS,SHOP, & GAR EQ-UND TANK CLEANUP	7CD	0	0	0	0
22	393.00	STORES EQUIPMENT	7CD	0	0	0	0
23	394.20	SHOP EQUIPMENT	7CD	0	0	0	0
24	394.30	TOOLS & OTHER EQUIPMENT	7CD	152,827	128,829	0	23,998
25	395.00	LABORATORY EQUIPMENT	7CD	208	175	0	33
26	396.00	POWER OP EQUIP-GEN TOOLS	7CD	0	0	0	0
27	398.00	MISCELLANEOUS EQUIPMENT	7CD	12,521	10,555	0	1,966
28		TOTAL GENERAL PLANT		552,402	465,660	0	86,742
29		TOTAL DEPRECIATION EXPENSE		19,609,323	17,292,194	0	2,317,130

ATTACHMENT KLJ-ACOS-1
PAGE 36 OF 129
WITNESS: JOHNSON

COLUMBIA GAS OF KENTUCKY, INC.
OPERATING REVENUE @ CURRENT RATES
FOR THE TWELVE MONTHS ENDED 12/31/2022

CLASSIFICATION
CUSTOMER-DEMAND
FORECASTED TEST YEAR - ORIGINAL FILING

LINE NO.	ACCT NO.	ACCOUNT TITLE (B)	CLASSIFICATION FACTOR (C)	TOTAL			DEMAND (G)
				COMPANY (D)	CUSTOMER (E)	COMMODITY (F)	
				\$	\$	\$	\$
1		OPERATING REVENUE					
2	480.00	RESIDENTIAL SALES	22	86,356,277	45,620,327	32,031,903	8,704,047
3	481.10	COMMERCIAL SALES	22	35,475,442	15,602,836	16,895,691	2,976,915
4	481.20	INDUSTRIAL SALES	22	1,780,486	773,526	859,376	147,584
5		TOTAL SALES REVENUE		123,612,205	61,996,689	49,786,970	11,828,546
6	487.00	FORFEITED DISCOUNTS	22	390,078	326,405	1,396	62,277
7	488.00	MISC. SERVICE REVENUE	6	117,501	117,501	0	0
8	489.00	REVENUE FROM TRANSPORTATION	22	22,525,103	18,848,330	80,639	3,596,134
9	495.00	OTHER	6	719,974	719,974	0	0
10		TOTAL OTHER GAS DEPT REVENUE		23,752,656	20,012,210	82,035	3,658,411
11		TOTAL OPERATING REVENUE		147,364,861	82,008,899	49,869,005	15,486,957

ATTACHMENT KLJ-ACOS-1
PAGE 37 OF 129
WITNESS: JOHNSON

COLUMBIA GAS OF KENTUCKY, INC.
PRODUCTION EXPENSE ALLOCATION
FOR THE TWELVE MONTHS ENDED 12/31/2022

CLASSIFICATION
CUSTOMER-DEMAND
FORECASTED TEST YEAR - ORIGINAL FILING

LINE NO.	ACCT NO.	ACCOUNT TITLE	CLASSIFICATION FACTOR (C)	TOTAL COMPANY (D)	CUSTOMER (E)	COMMODITY (F)	DEMAND (G)
	(A)	(B)	(C)	\$	\$	\$	\$
1		OPERATING EXPENSES					
2		PRODUCTION EXPENSES - OPERATION					
3	717	LIQUE PETRO GAS EXP - LABOR	2	0	0	0	0
4	717	LIQUE PETRO GAS EXP - M&E	2	0	0	0	0
5	723	LIQUIFIED PETROLEUM GAS PROCESS	2	0	0	0	0
6	728	LIQUIFIED PETROLEUM GAS	2	0	0	0	0
7		TOTAL OPERATION		0	0	0	0
8		PRODUCTION EXPENSES - MAINTENANCE					
9	741	STRUCTURES & IMPROV - LABOR	2	0	0	0	0
10	741	STRUCTURES & IMPROV - M&E	2	0	0	0	0
11	742	PRODUCTION EQUIPMENT - LABOR	2	0	0	0	0
12	742	PRODUCTION EQUIPMENT - M&E	2	0	0	0	0
13		TOTAL MAINTENANCE		0	0	0	0
14		TOTAL MANUFACTURED GAS		0	0	0	0
15		OTHER GAS SUPPLIES EXPENSE					
16	803 - 806						
17	& 808	COST OF GAS @ CITY GATE	9	49,521,727	0	49,521,727	0
18	807	OTHER PURCHASED GAS - LABOR	9	0	0	0	0
19	807	OTHER PURCHASED GAS - M & E	9	393,577	0	393,577	0
20	812	GAS USED IN OPERATIONS	9	(71,454)	0	(71,454)	0
21		TOTAL OTHER GAS SUPPLIES EXP		49,843,850	0	49,843,850	0
22		TOTAL PRODUCTION EXPENSE		49,843,850	0	49,843,850	0

ATTACHMENT KLJ-ACOS-1
 PAGE 38 OF 129
 WITNESS: JOHNSON

COLUMBIA GAS OF KENTUCKY, INC.
 DISTRIBUTION EXPENSE ALLOCATION - LABOR
 FOR THE TWELVE MONTHS ENDED 12/31/2022

CLASSIFICATION
 CUSTOMER-DEMAND
 FORECASTED TEST YEAR - ORIGINAL FILING

LINE NO.	ACCT NO.	ACCOUNT TITLE (B)	CLASSIFICATION FACTOR (C)	TOTAL				DEMAND (G)
				COMPANY (D)	CUSTOMER (E)	COMMODITY (F)		
				\$	\$	\$	\$	
1		DISTRIBUTION EXPENSES						
2	870	SUPERVISION & ENGINEERING	10CD	621,289	556,575	5,822	58,892	
3	871	DISTRIBUTION LOAD DISPATCH	4	81,322	0	81,322	0	
4	874	MAINS & SERVICES	14CD	2,572,258	2,145,048	0	427,210	
5	875	M & R - GENERAL	18CD	193,030	145,518	0	47,512	
6	876	M & R - INDUSTRIAL	8	67,768	67,768	0	0	
7	878	METERS & HOUSE REGULATORS	16	1,240,231	1,240,231	0	0	
8	879	CUSTOMER INSTALLATION	16	2,489,719	2,489,719	0	0	
9	880	OTHER	10CD	530,850	475,556	4,975	50,319	
10	881	RENTS	10CD	0	0	0	0	
11		TOTAL OPERATION		7,796,468	7,120,415	92,119	583,933	
12		MAINTENANCE						
13	885	SUPERVISION & ENGINEERING	10CD	79,911	71,588	749	7,575	
14	886	STRUCTURES & IMPROVEMENTS	18CD	7,198	5,426	0	1,772	
15	887	MAINS	18CD	1,095,363	825,750	0	269,613	
16	889	M & R - GENERAL	18CD	310,688	234,215	0	76,473	
17	890	M & R - INDUSTRIAL	8	54,126	54,126	0	0	
18	892	SERVICES	15	555,440	555,440	0	0	
19	893	METERS & HOUSE REGULATORS	16	10,802	10,802	0	0	
20	894	OTHER EQUIPMENT	10CD	170,296	152,558	1,596	16,142	
21		TOTAL MAINTENANCE		2,283,824	1,909,905	2,345	371,575	

ATTACHMENT KLJ-ACOS-1
PAGE 39 OF 129
WITNESS: JOHNSON

COLUMBIA GAS OF KENTUCKY, INC.
DISTRIBUTION EXPENSE ALLOCATION - LABOR
FOR THE TWELVE MONTHS ENDED 12/31/2022

CLASSIFICATION
CUSTOMER-DEMAND
FORECASTED TEST YEAR - ORIGINAL FILING

LINE NO.	ACCT NO.	ACCOUNT TITLE	CLASSIFICATION FACTOR (C)	TOTAL			DEMAND (G)
				COMPANY (D)	CUSTOMER (E)	COMMODITY (F)	
				\$	\$	\$	\$
1		CUSTOMER ACCOUNTS					
2	901	SUPERVISION	6	0	0	0	0
3	902	METER READING	6	90,913	90,913	0	0
4	903	CUSTOMER RECORDS & COLLECTIONS	6	433,946	433,946	0	0
5	904	UNCOLLECTIBLE ACCOUNTS	21	0	0	0	0
6	905	MISC.	6	0	0	0	0
7	920	SALARIES	6	0	0	0	0
8	921	OFFICE SUPPLIES AND EXPENSE	6	0	0	0	0
9	931	RENTS	6	0	0	0	0
10	935	GENERAL PLANT MAINTENANCE	6	0	0	0	0
11		TOTAL CUSTOMER ACCT.		524,859	524,859	0	0
12		CUSTOMER SERVICE & INFORMATIONAL					
13	907	SUPERVISION	6	0	0	0	0
14	908	CUSTOMER ASSISTANCE	6	0	0	0	0
15	909	INFO. & INSTRUCTIONAL	6	0	0	0	0
16	910	MISCELLANEOUS	6	0	0	0	0
17	920	SALARIES	6	0	0	0	0
18	921	OFFICE SUPPLIES AND EXPENSE	6	0	0	0	0
19	931	RENTS	6	0	0	0	0
20	935	GENERAL PLANT MAINTENANCE	6	0	0	0	0
21		TOTAL CUSTOMER SERVICE & INFO.		0	0	0	0

ATTACHMENT KLJ-ACOS-1
 PAGE 40 OF 129
 WITNESS: JOHNSON

COLUMBIA GAS OF KENTUCKY, INC.
 DISTRIBUTION AND A&G EXPENSE ALLOCATION - LABOR
 FORTHE TWELVEMONTHSENDED12/31/2022

CLASSIFICATION
 CUSTOMER-DEMAND
 FORECASTED TEST YEAR - ORIGINAL FILING

LINE NO.	ACCT NO.	ACCOUNT TITLE	CLASSIFICATION FACTOR	TOTAL COMPANY	CUSTOMER	COMMODITY	DEMAND
(A)	(A)	(B)	(C)	(D)	(E)	(F)	(G)
				\$	\$	\$	\$
1		SALES					
2	911	SUPERVISION	6	0	0	0	0
3	912	DEMONSTRATION & SELLING	6	0	0	0	0
4	913	ADVERTISING	6	0	0	0	0
5	916	MISC.	6	0	0	0	0
6		TOTAL SALES		0	0	0	0
7		TOTAL DISTRIBUTION EXPENSES		10,605,151	9,555,179	94,464	955,508
8		ADMINISTRATIVE & GENERAL					
9	920	SALARIES	12CD	2,329,719	2,099,063	20,751	209,904
10	921	OFFICE SUPPLIES & EXPENSES	12CD	27,370	24,660	244	2,466
11	922	ADMIN. EXPENSES TRANSFERED	12CD	0	0	0	0
12	923	OUTSIDE SERVICES	12CD	1,580	1,424	14	142
13	924	PROPERTY INSURANCE	12CD	0	0	0	0
14	925	INJURIES AND DAMAGES	12CD	0	0	0	0
15	926	EMPLOYEE PENSIONS & BENEFITS	12CD	5,870	5,289	52	529
16	928	REG COMMISSION EXP - GENERAL	12CD	0	0	0	0
17	930.10	MISC. - INSTITUT & GOODWILL ADV	12CD	0	0	0	0
18	930.20	MISC. - GENERAL	12CD	0	0	0	0
19	931	RENTS	12CD	0	0	0	0
20	935.13	MAINT. STRUCTURES & IMPROV.	12CD	0	0	0	0
21	935.23	MAINT. - GEN'L OFFICE	12CD	0	0	0	0
22		FURNITURE & EQUIPMENT		0	0	0	0
23	932	MAINT.-MISCELLANEOUS	12CD	0	0	0	0
24		TOTAL ADMIN & GENERAL - LABOR		2,364,539	2,130,436	21,061	213,041
25		TOTAL O & M EXPENSE - LABOR		12,969,690	11,685,615	115,525	1,168,549

ATTACHMENT KLJ-ACOS-1
PAGE 41 OF 129
WITNESS: JOHNSON

COLUMBIA GAS OF KENTUCKY, INC.
DISTRIBUTION EXPENSE ALLOCATION - M & E
FOR THE TWELVE MONTHS ENDED 12/31/2022

LINE NO.	ACCT NO.	ACCOUNT TITLE	CLASSIFICATION FACTOR	TOTAL				DEMAND
				COMPANY	CUSTOMER	COMMODITY	(G)	
(A)	(A)	(B)	(C)	(D)	(E)	(F)	(G)	\$
1		DISTRIBUTION EXPENSES						
2	870	SUPERVISION & ENGINEERING	11CD	886,031	738,033	3,149	144,849	
3	871	DISTRIBUTION LOAD DISPATCH	4	34,977	0	34,977	0	
4	874	MAINS & SERVICES	14CD	5,557,286	4,634,311	0	922,975	
5	875	M & R - GENERAL	18CD	160,422	120,935	0	39,486	
6	876	M & R - INDUSTRIAL	8	32,369	32,369	0	0	
7	878	METERS & HOUSE REGULATORS	16	309,111	309,111	0	0	
8	879	CUSTOMER INSTALLATION	16	877,080	877,080	0	0	
9	880	OTHER	11CD	808,390	673,361	2,873	132,156	
10	881	RENTS	11CD	46,710	38,908	166	7,636	
11		TOTAL OPERATION		8,712,375	7,424,108	41,165	1,247,102	
12		MAINTENANCE						
13	885	SUPERVISION & ENGINEERING	11CD	8,982	7,482	32	1,468	
14	886	STRUCTURES & IMPROVEMENTS	18CD	172,361	129,936	0	42,425	
15	887	MAINS	18CD	1,882,864	1,419,416	0	463,448	
16	889	M & R - GENERAL	18CD	570,481	430,063	0	140,418	
17	890	M & R - INDUSTRIAL	8	50,848	50,848	0	0	
18	892	SERVICES	15	63,050	63,050	0	0	
19	893	METERS & HOUSE REGULATORS	16	129,799	129,799	0	0	
20	894	OTHER EQUIPMENT	11CD	215,942	179,872	768	35,302	
21		TOTAL MAINTENANCE		3,094,327	2,410,466	800	683,061	

ATTACHMENT KLJ-ACOS-1
 PAGE 42 OF 129
 WITNESS: JOHNSON

COLUMBIA GAS OF KENTUCKY, INC.
 DISTRIBUTION EXPENSE ALLOCATION - M & E
 FOR THE TWELVE MONTHS ENDED 12/31/2022

CLASSIFICATION
 CUSTOMER-DEMAND
 FORECASTED TEST YEAR - ORIGINAL FILING

LINE NO.	ACCT NO.	ACCOUNT TITLE	CLASSIFICATION FACTOR (C)	TOTAL			DEMAND (G)
				COMPANY (D)	CUSTOMER (E)	COMMODITY (F)	
				\$	\$	\$	\$
1		CUSTOMER ACCOUNTS					
2	901	SUPERVISION	6	0	0	0	0
3	902	METER READING	6	186,502	186,502	0	0
4	903	CUSTOMER RECORDS & COLLECTIONS	6	3,561,729	3,561,729	0	0
5	904	UNCOLLECTIBLE ACCOUNTS	21	236,307	236,307	0	0
6	905	MISC.	6	8,946	8,946	0	0
7	920	SALARIES	6	0	0	0	0
8	921	OFFICE SUPPLIES AND EXPENSE	6	0	0	0	0
9	931	RENTS	6	0	0	0	0
10	935	GENERAL PLANT MAINTENANCE	6	0	0	0	0
11		TOTAL CUSTOMER ACCT.		3,993,484	3,993,484	0	0
12		CUSTOMER SERVICE & INFORMATIONAL					
13	907	SUPERVISION	6	0	0	0	0
14	908	CUSTOMER ASSISTANCE	6	1,612,554	1,612,554	0	0
15	909	INFO. & INSTRUCTIONAL	6	24,258	24,258	0	0
16	910	MISCELLANEOUS	6	294,785	294,785	0	0
17	920	SALARIES	6	0	0	0	0
18	921	OFFICE SUPPLIES AND EXPENSE	6	0	0	0	0
19	931	RENTS	6	0	0	0	0
20	935	GENERAL PLANT MAINTENANCE	6	0	0	0	0
21		TOTAL CUSTOMER SERVICE & INFO.		1,931,597	1,931,597	0	0

ATTACHMENT KLJ-ACOS-1
PAGE 43 OF 129
WITNESS: JOHNSON

COLUMBIA GAS OF KENTUCKY, INC.
DISTRIBUTION EXPENSE ALLOCATION - M & E
FOR THE TWELVE MONTHS ENDED 12/31/2022

CLASSIFICATION
CUSTOMER-DEMAND
FORECASTED TEST YEAR - ORIGINAL FILING

LINE NO.	ACCT NO.	ACCOUNT TITLE	CLASSIFICATION FACTOR (C)	TOTAL COMPANY (D)	CUSTOMER (E)	COMMODITY (F)	DEMAND (G)
	(A)	(B)	(C)	\$	\$	\$	\$
1		SALES					
2	911	SUPERVISION	6	7,266	7,266	0	0
3	912	DEMONSTRATION & SELLING	6	6,113	6,113	0	0
4	913	ADVERTISING	6	27,557	27,557	0	0
5	916	MISC.	6	0	0	0	0
6		TOTAL SALES		40,936	40,936	0	0
7		TOTAL DISTRIBUTION EXPENSES		17,772,718	15,800,591	41,965	1,930,163
8		ADMINISTRATIVE & GENERAL					
9	920	SALARIES	13CD	6,482,588	5,649,782	(10,704)	843,510
10	921	OFFICE SUPPLIES & EXPENSES	13CD	1,406,830	1,226,097	(2,323)	183,056
11	922	ADMIN. EXPENSES TRANSFERRED	13CD	0	0	0	0
12	923	OUTSIDE SERVICES	13CD	6,939,752	6,048,215	(11,459)	902,996
13	924	PROPERTY INSURANCE	13CD	49,603	43,231	(82)	6,454
14	925	INJURIES AND DAMAGES	13CD	2,568,503	2,238,533	(4,241)	334,212
15	926	EMPLOYEE PENSIONS & BENEFITS	13CD	5,068,356	4,417,234	(8,369)	659,491
16	926	DIRECT EMPLOYEE PENSIONS & BENEFITS	13CD	0	0	0	0
17	928	REG COMMISSION EXP - GENERAL	13CD	161,827	141,038	(267)	21,057
18	928	REGULATORY COMMISSION EXP - PSC @ 0.002000	13CD	294,730	256,867	(487)	38,350
19	930.10	MISC. - INSTITUT & GOODWILL ADV	13CD	18,771	16,359	(31)	2,442
20	930.20	MISC. - GENERAL	13CD	(678)	(591)	1	(88)
21	931	RENTS	13CD	876,402	763,812	(1,447)	114,037
22	935.13	MAINT. STRUCTURES & IMPROV.	13CD	0	0	0	0
23	935.23	MAINT. - GEN'L OFFICE	13CD	0	0	0	0
24	932	FURNITURE & EQUIPMENT	13CD	0	0	0	0
25		MAINT.-MISCELLANEOUS	13CD	866,811	755,454	(1,431)	112,789
		TOTAL ADMIN & GENERAL - M & E		24,733,496	21,556,031	(40,840)	3,218,306
26		TOTAL O & M EXPENSE - M & E		42,828,338	37,356,622	323,248	5,148,469

ATTACHMENT KLJ-ACOS-1
PAGE 44 OF 129
WITNESS: JOHNSON

COLUMBIA GAS OF KENTUCKY, INC.
OPERATION & MAINTENANCE EXPENSE SUMMARY
FOR THE TWELVE MONTHS ENDED 12/31/2022

CLASSIFICATION
CUSTOMER-DEMAND
FORECASTED TEST YEAR - ORIGINAL FILING

LINE NO.	ACCT NO.	ACCOUNT TITLE	CLASSIFICATION FACTOR (C)	TOTAL			
				COMPANY (D)	CUSTOMER (E)	COMMODITY (F)	DEMAND (G)
				\$	\$	\$	\$
1		LABOR					
2		PRODUCTION		0	0	0	0
3		DISTRIBUTION - O&M OPERATION	PAGE 37	7,796,468	7,120,415	92,119	583,933
4		DISTRIBUTION - O&M MAINT.	PAGE 38	2,283,824	1,909,905	2,345	371,575
5		CUSTOMER ACCOUNTS	PAGE 39	524,859	524,859	0	0
6		CUSTOMER SERVICE & INFOR.	PAGE 39	0	0	0	0
7		SALES	PAGE 40	0	0	0	0
8		ADMINISTRATIVE & GENERAL	PAGE 40	<u>2,364,539</u>	<u>2,130,436</u>	<u>21,061</u>	<u>213,041</u>
9		TOTAL LABOR EXPENSE		12,969,690	11,685,615	115,525	1,168,549
10		M & E					
11		PRODUCTION		322,123	0	322,123	0
12		DISTRIBUTION - O&M OPERATION	PAGE 41	8,712,375	7,424,108	41,165	1,247,102
13		DISTRIBUTION - O&M MAINT.	PAGE 41	3,094,327	2,410,466	800	683,061
14		CUSTOMER ACCOUNTS	PAGE 42	3,993,484	3,993,484	0	0
15		CUSTOMER SERVICE & INFOR.	PAGE 42	1,931,597	1,931,597	0	0
16		SALES	PAGE 43	40,936	40,936	0	0
17		ADMINISTRATIVE & GENERAL	PAGE 43	<u>24,733,496</u>	<u>21,556,031</u>	<u>(40,840)</u>	<u>3,218,306</u>
18		TOTAL M & E EXPENSE		<u>42,828,338</u>	<u>37,356,622</u>	<u>323,248</u>	<u>5,148,469</u>
19		TOTAL O & M EXPENSES		55,798,027	49,042,237	438,773	6,317,018

COLUMBIA GAS OF KENTUCKY, INC.
 TAXES OTHER THAN INCOME
 FOR THE TWELVE MONTHS ENDED 12/31/2022

ATTACHMENT KLJ-ACOS-1
 PAGE 45 OF 129
 WITNESS: JOHNSON

CLASSIFICATION
 CUSTOMER-DEMAND
 FORECASTED TEST YEAR - ORIGINAL FILING

LINE NO.	ACCT NO.	ACCOUNT TITLE	CLASSIFICATION FACTOR (C)	TOTAL COMPANY (D)	CUSTOMER (E)	COMMODITY (F)	DEMAND (G)
				\$	\$	\$	\$
1	408	TAXES BASED ON PROPERTY	7CD	7,566,243	6,378,147	0	1,188,096
2	408	TAXES BASED ON PAYROLL	12CD	1,063,501	958,209	9,473	95,820
3	408	OTHER TAXES	12CD	0	0	0	0
4		TOTAL TAXES OTHER THAN FIT		8,629,744	7,336,356	9,473	1,283,916

COLUMBIA GAS OF KENTUCKY, INC.
 KENTUCKY STATE INCOME TAX
 FOR THE TWELVE MONTHS ENDED 12/31/2022

ATTACHMENT KLJ-ACOS-1
 PAGE 46 OF 129
 WITNESS: JOHNSON

COLUMBIA GAS OF KENTUCKY, INC.
 KENTUCKY STATE INCOME TAX
 FOR THE TWELVE MONTHS ENDED 12/31/2022

LINE NO.	ACCT NO.	ACCOUNT TITLE	CLASSIFICATION FACTOR (C)	TOTAL COMPANY (D)	CUSTOMER (E)	COMMODITY (F)	DEMAND (G)
1		OPERATING INCOME BEFORE TAXES (PAGE 48, LINE 3)		13,806,039	8,338,112	(100,968)	5,568,893
2		LESS: RECONCILING ITEMS:					
3		IMPUTED INTEREST		9,192,200	6,954,064	0	2,238,136
4		FEDERAL FLOW-THROUGH STATUTORY ADJ	19CD	99,430	83,817	0	15,613
5		FEDERAL TIMING STATUTORY ADJUSTMENTS	19CD	(15,967,877)	(13,460,507)	0	(2,507,370)
6		STATE BONUS DISALLOWANCE	19CD	(5,457,018)	(4,600,125)	0	(856,893)
7		NON DEDUCTIBLE EMPLOYEE EXPENSE	12CD	<u>78,801</u>	<u>70,999</u>	<u>702</u>	<u>7,100</u>
8		TOTAL RECONCILING ITEMS		(21,246,664)	(17,905,816)	702	(3,341,550)
9		TAXABLE INCOME		(16,632,825)	(16,521,768)	(100,266)	(10,793)
10		STATE INCOME TAX @ 5.00%		(831,641)	(826,088)	(5,013)	(540)
11		PLUS: FOREIGN TAX PAYMENTS	19CD	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
12		KENTUCKY STATE INCOME TAX - CURRENT		(831,641)	(826,088)	(5,013)	(540)

ATTACHMENT KLJ-ACOS-1
 PAGE 47 OF 129
 WITNESS: JOHNSON

COLUMBIA GAS OF KENTUCKY, INC.
 KENTUCKY STATE INCOME TAX
 FOR THE TWELVE MONTHS ENDED 12/31/2022

CLASSIFICATION
 CUSTOMER-DEMAND
 FORECASTED TEST YEAR - ORIGINAL FILING

LINE NO.	ACCT NO.	ACCOUNT TITLE	CLASSIFICATION FACTOR (C)	TOTAL COMPANY			DEMAND (G)
				(D)	(E)	(F)	
				\$	\$	\$	\$
1		DEFERRED TAXES					
2		RECONCILIATION ITEMS:					
3		PROVISION FOR DEF STATE INCOME TAX	19CD	1,071,245	903,032	0	168,213
4		FLOW-THROUGH EXCESS BOOK/TAX DEPREC.-STATE	19CD	(8,851)	(7,461)	0	(1,390)
5		AMORTIZATION OF EXCESS ADIT-STATE	19CD	(95,291)	(80,328)	0	(14,963)
6		TOTAL DEFERRED INCOME TAX		967,103	815,243	0	151,860
7		TOTAL KENTUCKY STATE INCOME TAX EXPENSE		135,462	(10,845)	(5,013)	151,320

COLUMBIA GAS OF KENTUCKY, INC.
FEDERAL INCOME TAXES
FOR THE TWELVE MONTHS ENDED 12/31/2022

ATTACHMENT KLJ-ACOS-1
PAGE 48 OF 129
WITNESS: JOHNSON

COLUMBIA GAS OF KENTUCKY, INC.
FEDERAL INCOME TAXES
FOR THE TWELVE MONTHS ENDED 12/31/2022

LINE NO.	ACCT NO.	ACCOUNT TITLE	CLASSIFICATION FACTOR (C)	TOTAL COMPANY (D)	CUSTOMER (E)	COMMODITY (F)	DEMAND (G)
				\$	\$	\$	\$
1		OPERATING REVENUE		147,364,861	82,008,899	49,869,005	15,486,957
2		LESS: EXPENSES OTHER THAN FIT		133,558,822	73,670,787	49,969,973	9,918,064
3		OPERATING INCOME BEFORE TAXES		13,806,039	8,338,112	(100,968)	5,568,893
4		LESS: RECONCILING ITEMS:					
5		IMPUTED INTEREST		9,192,200	6,954,064	0	2,238,136
6		FEDERAL FLOW-THROUGH STATUTORY ADJ	19CD	99,430	83,817	0	15,613
7		FEDERAL TIMING STATUTORY ADJUSTMENTS	19CD	(15,967,877)	(13,460,507)	0	(2,507,370)
8		NON DEDUCTIBLE EMPLOYEE EXPENSE	12CD	78,801	70,999	702	7,100
9		KENTUCKY STATE INCOME TAX DEDUCTION		(831,641)	(826,088)	(5,013)	(540)
10		TOTAL RECONCILING ITEMS		(14,958,005)	(12,479,603)	5,715	(2,484,117)
11		TAXABLE INCOME		(10,344,166)	(11,095,555)	(95,253)	846,640
12		CURRENT FEDERAL INCOME TAX @ 21%		(2,172,275)	(2,330,067)	(20,003)	177,794
13		PLUS: DIRECT ADJUSTMENT TO F.I.T.	19CD	0	0	0	0
14		CURRENT FEDERAL INCOME TAX @ 21%		(2,172,275)	(2,330,067)	(20,003)	177,794

ATTACHMENT KLJ-ACOS-1
 PAGE 49 OF 129
 WITNESS: JOHNSON

COLUMBIA GAS OF KENTUCKY, INC.
 FEDERAL INCOME TAXES
 FOR THE TWELVE MONTHS ENDED 12/31/2022

CLASSIFICATION
 CUSTOMER-DEMAND
 FORECASTED TEST YEAR - ORIGINAL FILING

LINE NO.	ACCT NO.	ACCOUNT TITLE	CLASSIFICATION FACTOR (C)	TOTAL			DEMAND (G)
				COMPANY (D)	CUSTOMER (E)	COMMODITY (F)	
				\$	\$	\$	\$
1		DEFERRED INCOME TAXES					
2		PROVISION FOR DEF FEDERAL INCOME TAX	19CD	3,353,254	2,826,706	0	526,548
3		FLOW-THROUGH EXCESS BOOK/TAX DEPREC.--FED	19CD	48,893	41,216	0	7,677
4		AMORTIZATION OF ITC	19CD	(12,816)	(10,804)	0	(2,012)
5		FED BENEFIT OF PROVISION FOR DEF SIT	19CD	(224,961)	(189,637)	0	(35,325)
6		AMORTIZATION OF EXCESS ADIT-FEDERAL	19CD	<u>(790,253)</u>	<u>(666,163)</u>	<u>0</u>	<u>(124,090)</u>
7		TOTAL DEFERRED INCOME TAX		<u>2,374,117</u>	<u>2,001,318</u>	<u>0</u>	<u>372,798</u>
8		TOTAL FEDERAL INCOME TAX		201,842	(328,749)	(20,003)	550,592

COLUMBIA GAS OF KENTUCKY, INC.
 RATE BASE SUMMARY
 FOR THE TWELVE MONTHS ENDED 12/31/2022

ATTACHMENT KLJ-ACOS-1
 PAGE 50 OF 129
 WITNESS: JOHNSON

CLASSIFICATION
 CUSTOMER-DEMAND
 FORECASTED TEST YEAR - ORIGINAL FILING

LINE NO.	ACCT NO.	ACCOUNT TITLE	CLASSIFICATION FACTOR (C)	TOTAL COMPANY (D)	CUSTOMER (E)	COMMODITY (F)	DEMAND (G)
1	101 & 106	GROSS PLANT		676,893,011	570,603,271	0	106,289,741
		LESS:					
2	108-111	DEPRECIATION RESERVE		176,792,389	156,976,076	0	19,816,313
3		NET PLANT		500,100,622	413,627,195	0	86,473,428
4	190.00	ACCUMULATED DEF INCOME TAX	19CD	\$6,868,772	5,790,197	0	1,078,575
		LESS:					
5	252.00	CUSTOMER ADVANCES	3	0	0	0	0
6	254.00	EXCESS ADIT (BEFORE GROSS UP)	19CD	27,089,072	22,835,386	0	4,253,686
7	282.00	ACCUMULATED DEF INCOME TAX	19CD	70,296,229	59,257,900	0	11,038,329
8	283.00	ACCUMULATED DEF INCOME TAX	19CD	0	0	0	0
9		NET RATE BASE		409,584,093	337,324,106	0	72,259,988
10		PLUS WORKING CAPITAL:					
11		CASH WORKING CAPITAL - LEAD LAG STUDY		0	0	0	0
12	151.00	FUEL STOCK	2	0	0	0	0
13	154.00	MATERIALS & SUPPLIES	7CD	298,708	251,803	0	46,905
14	165.00	PREPAYMENTS	13CD	0	0	0	0
15	164.00	GAS STORED UNDERGROUND - FSS	2	36,340,488	0	0	36,340,488
16		RATE BASE		446,223,290	337,575,909	0	108,647,381

ATTACHMENT KLJ-ACOS-1
PAGE 51 OF 129
WITNESS: JOHNSON

COLUMBIA GAS OF KENTUCKY, INC.
CLASSIFICATION FACTORS
FOR THE TWELVE MONTHS ENDED 12/31/2022

CLASSIFICATION
FORECASTED TEST YEAR - ORIGINAL FILING

LINE NO.	DESCRIPTION (A)	CLASSIFICATION FACTOR (B)	TOTAL COMPANY (C)	CUSTOMER (D)	COMMODITY (E)	DEMAND (F)
1	DEMAND DESIGN DAY	1	100.000%	0.000%	0.000%	100.000%
2	DESIGN DAY EXCL. INTERR DEMAND (MCF)	2	100.000%	0.000%	0.000%	100.000%
3	MINIMUM SYSTEM MAINS	3	100.000%	75.386%	0.000%	24.614%
4	COMMODITY THROUGHPUT	4	100.000%	0.000%	100.000%	0.000%
5	COMPOSITE OF 1 & 4 - DEMAND/COMMODITY	5	100.000%	0.000%	50.000%	50.000%
6	CUSTOMER	6	100.000%	100.000%	0.000%	0.000%
7	DIST. PLANT EXCL. ACCTS 375.70,375.71,387 - C/D	7CD	100.000%	84.297%	0.000%	15.703%
8	DIST. PLANT EXCL. ACCTS 375.70,375.71,387 - D/C	7DC	100.000%	36.205%	31.898%	31.898%
9	DIST. PLANT EXCL. ACCTS 375.70,375.71,387 - AVG	7AVG	100.000%	60.251%	15.949%	23.800%
10	TOTAL PLANT ACCOUNT 385	8	100.000%	100.000%	0.000%	0.000%
11	GAS PURCHASE EXPENSE EX OFF SYST	9	100.000%	0.000%	100.000%	0.000%
12	OTHER DIST. EXP - LABOR - C/D	10CD	100.000%	89.584%	0.937%	9.479%
13	OTHER DIST. EXP - LABOR - D/C	10DC	100.000%	60.552%	20.192%	19.255%
14	OTHER DIST. EXP - LABOR - AVG	10AVG	100.000%	75.068%	10.565%	14.367%
15	OTHER DIST. EXP EXCL - M & E - C/D	11CD	100.000%	83.297%	0.355%	16.348%
16	OTHER DIST. EXP EXCL - M & E - D/C	11DC	100.000%	33.227%	33.564%	33.209%
17	OTHER DIST. EXP EXCL - M & E - AVG	11AVG	100.000%	58.262%	16.960%	24.778%
18	O & M EXCL A & G - LABOR - C/D	12CD	100.000%	90.099%	0.891%	9.010%
19	O & M EXCL A & G - LABOR - D/C	12DC	100.000%	62.505%	19.193%	18.302%
20	O & M EXCL A & G - LABOR - AVG	12AVG	100.000%	76.302%	10.042%	13.656%
21	O & M EXCL GAS PUR, UNCOL, AND A & G - M&E - C/D	13CD	100.000%	87.153%	-0.165%	13.012%
22	O & M EXCL GAS PUR, UNCOL, AND A & G - M&E - D/C	13DC	100.000%	54.051%	21.790%	24.159%
23	O & M EXCL GAS PUR, UNCOL, AND A & G - M&E - AVG	13AVG	100.000%	70.602%	10.812%	18.585%
24	ACCT 376/380 - MAINS/SERVICES - C/D	14CD	100.000%	83.392%	0.000%	16.608%
25	ACCT 376/380 - MAINS/SERVICES - D/C	14DC	100.000%	32.525%	33.738%	33.738%
26	ACCT 376/380 - MAINS/SERVICES - AVG	14AVG	100.000%	57.958%	16.869%	25.173%
27	DIRECT PLANT ACCT 380	15	100.000%	100.000%	0.000%	0.000%
28	DIRECT PLANT ACCTS 381	16	100.000%	100.000%	0.000%	0.000%
29	DIRECT PLANT ACCT 385	17	100.000%	100.000%	0.000%	0.000%
30	ACCOUNT 376 MAINS - COMPOSITE/PLANT - C/D	18CD	100.000%	75.386%	0.000%	24.614%
31	ACCOUNT 376 MAINS - COMPOSITE/PLANT - D/C	18DC	100.000%	0.000%	50.000%	50.000%
32	ACCOUNT 376 MAINS - COMPOSITE/PLANT - AVG	18AVG	100.000%	37.693%	25.000%	37.307%
33	TOTAL PLANT - C/D	19CD	100.000%	84.297%	0.000%	15.703%
34	TOTAL PLANT - D/C	19DC	100.000%	36.205%	31.898%	31.898%
35	TOTAL PLANT - AVG	19AVG	100.000%	60.251%	15.949%	23.800%
36	AVERAGE C/D & D/C	20	100.000%	37.693%	25.000%	37.307%
37	UNCOLLECTIBLES	21	100.000%	100.000%	0.000%	0.000%
38	REVREQ	22	100.000%	83.677%	0.358%	15.965%

COLUMBIA GAS OF KENTUCKY, INC.
 RATE OF RETURN BY RATE SCHEDULE - @ PROPOSED RATES
 FOR THE TWELVE MONTHS ENDED 12/31/2022
 WITNESS: JOHNSON

LINE NO.	ACCT NO.	ACCOUNT TITLE	ALOC FACTOR (C)	TOTAL CUSTOMER (D)	GS-RESIDENTIAL (E)	GS-OTHER (F)	IUS (G)	DS-ML (H)	DS/IS (I)	NOT USED (J)	NOT USED (K)
1		TOTAL REVENUES		82,008,899	52,643,529	22,595,818	25,778	549,248	6,194,526	0	0
2		PROPOSED INCREASE		22,200,863	14,582,812	5,865,718	7,064	5,231	1,740,038	0	0
3		TOTAL PROPOSED REVENUES		104,209,762	67,226,341	28,461,536	32,842	554,479	7,934,564	0	0
4		COST OF GAS		0	0	0	0	0	0	0	0
5		OPERATING & MAINTENANCE EXPENSE		49,181,653	40,026,527	7,917,285	5,462	77,971	1,154,408	0	0
6		DEPRECIATION & AMORTIZATION		17,292,199	14,260,417	2,504,141	1,972	32,463	493,206	0	0
7		FEDERAL INCOME TAX		4,072,508	(471,865)	3,247,757	4,871	89,424	1,202,321	0	0
8		KENTUCKY STATE INCOME TAX		1,092,226	1,166,281	(20,156)	(165)	(12,710)	(41,024)	0	0
9		TAXES OTHER THAN INCOME		7,336,357	5,955,772	1,127,385	954	13,191	239,055	0	0
10		TOTAL EXPENSES & TAXES		78,974,943	60,937,132	14,776,412	13,094	200,339	3,047,966	0	0
11		OPERATING INCOME		25,234,819	6,289,209	13,685,124	19,748	354,140	4,886,598	0	0
12		INTEREST EXPENSE		6,954,064	5,644,106	1,033,024	1,032	12,756	263,146	0	0
13		INCOME AVAILABLE FOR COMMON EQUITY		18,280,755	645,103	12,652,100	18,716	341,384	4,623,452	0	0
14		RATE BASE		337,575,909	273,985,732	50,146,781	50,095	619,216	12,774,090	0	0
15		RATE OF RETURN AUTHORIZED ON RATE BASE		7.48%	2.30%	27.29%	39.42%	57.19%	38.25%	0.00%	0.00%
16		UNITIZED RETURN		1.00	0.31	3.65	5.27	7.65	5.11	0.00	0.00

CUSTOMER RELATED
 CUSTOMER-DEMAND
 FORECASTED TEST YEAR - ORIGINAL FILING
 COLUMBIA GAS OF KENTUCKY, INC.
 RATE OF RETURN BY RATE SCHEDULE - @ AUTHORIZED RETURN
 FOR THE TWELVE MONTHS ENDED 12/31/2022
 ATTACHMENT KLJ-ACOS-1
 PAGE 53 OF 129
 WITNESS: JOHNSON

LINE NO.	ACCT NO.	ACCOUNT TITLE	ALLOC FACTOR (C)	TOTAL CUSTOMER (D)	GS-RESIDENTIAL (E)	GS-OTHER (F)	IUS (G)	DS-ML (H)	DS/IS (I)	NOT USED (J)	NOT USED (K)
	(A)	(B)	(C)	\$	\$	\$	\$	\$	\$	\$	\$
1		TOTAL REVENUES		104,231,028	86,273,235	15,141,181	11,388	141,729	2,663,492	0	0
2		COST OF GAS		0	0	0	0	0	0	0	0
3		OPERATING & MAINTENANCE EXPENSE		49,181,786	40,146,141	7,833,633	5,327	75,379	1,121,306	0	0
4		DEPRECIATION & AMORTIZATION		17,292,194	14,260,417	2,504,141	1,972	32,463	493,206	0	0
5		FEDERAL INCOME TAX		4,076,724	3,304,127	607,035	618	7,598	157,346	0	0
6		KENTUCKY STATE INCOME TAX		1,093,282	2,112,645	(681,991)	(1,231)	(33,218)	(302,923)	0	0
7		TAXES OTHER THAN INCOME		<u>7,336,357</u>	<u>5,955,772</u>	<u>1,127,385</u>	<u>954</u>	<u>13,191</u>	<u>239,055</u>	<u>0</u>	<u>0</u>
8		TOTAL EXPENSES & TAXES		78,980,343	65,779,102	11,390,203	7,640	95,413	1,707,990	0	0
9		OPERATING INCOME		25,250,685	20,494,133	3,750,978	3,748	46,316	955,502	0	0
10		INTEREST EXPENSE		6,954,064	5,644,106	1,033,024	1,032	12,756	263,146	0	0
11		INCOME AVAILABLE FOR COMMON EQUITY		18,296,621	14,850,027	2,717,954	2,716	33,560	692,356	0	0
12		RATE BASE		337,575,909	273,985,732	50,146,781	50,095	619,216	12,774,090	0	0
13		RATE OF RETURN AUTHORIZED ON RATE BASE		7.48%	7.48%	7.48%	7.48%	7.48%	7.48%	0.00%	0.00%
14		UNITIZED RETURN		1.00	1.00	1.00	1.00	1.00	1.00	0.00	0.00
15		AVERAGE ANNUAL CUSTOMERS		138,303	123,375	14,851	2	6	69	0	0
16		MONTHLY CUSTOMER BASED COST [1]		62.80	58.27	84.96	474.49	1,968.46	3,216.78	0.00	0.00

[1] LINE 1 / LINE 15 / 12 MONTHS.

COLUMBIA GAS OF KENTUCKY, INC.		ATTACHMENT KLJ-ACOS-1									
CUSTOMER RELATED		DEVELOPMENT OF PROFORMA ADJUSTMENTS									
CUSTOMER-DEMAND		FOR THE TWELVE MONTHS ENDED 12/31/2022									
FORECASTED TEST YEAR - ORIGINAL FILING		WITNESS: JOHNSON									
LINE NO.	DESCRIPTION (A)	ALLOC FACTOR (B)	CUSTOMER (C)	GS-RESIDENTIAL (D)	GS-OTHER (E)	IUS (F)	DS-ML (G)	DS/IS (H)	NOT USED (I)	NOT USED (J)	
		Total									
1	OPERATING REVENUE		22,222,129	33,629,706	(7,454,637)	(14,390)	(407,519)	(3,531,034)	0	0	
2	LESS: GAS COST @ CITY GATE CHANGE		0	0	0	0	0	0	0	0	
3	LESS: UNCOLLECTIBLES @ 0.00428000		95,110	143,935	(31,906)	(62)	(1,744)	(15,113)	0	0	
4	LESS: PSC FEES @ 0.00200000		44,444	67,259	(14,909)	(29)	(815)	(7,062)	0	0	
5	TAXABLE INCOME FOR STATE INCOME TAX		22,082,575	33,418,512	(7,407,822)	(14,299)	(404,960)	(3,508,859)	0	0	
6	LESS: KENTUCKY STATE INCOME TAX @ 0.0500		1,104,129	1,670,926	(370,391)	(715)	(20,248)	(175,443)	0	0	
7	TAXABLE INCOME FOR FEDERAL INCOME TAX		20,978,446	31,747,586	(7,037,431)	(13,584)	(384,712)	(3,333,416)	0	0	
8	LESS: FEDERAL INCOME TAX @ 0.21000000		4,405,474	6,666,993	(1,477,860)	(2,853)	(80,789)	(700,017)	0	0	
9	OPERATING INCOME		16,572,972	25,080,593	(5,559,571)	(10,731)	(303,923)	(2,633,399)	0	0	

COLUMBIA GAS OF KENTUCKY, INC.
ATTACHMENT KLJ-ACOS-1
PAGE 55 OF 129
WITNESS: JOHNSON

CUSTOMER RELATED
CUSTOMER-DEMAND
FORECASTED TEST YEAR - ORIGINAL FILING

CUSTOMER GAS OF KENTUCKY, INC.
RATE OF RETURN BY CLASS - @ CURRENT RATES
FOR THE TWELVE MONTHS ENDED 12/31/2022

LINE NO.	ACCT NO.	ACCOUNT TITLE	ALLOC FACTOR (C)	TOTAL CUSTOMER (D)	GS-RESIDENTIAL (E)	GS-OTHER (F)	IUS (G)	DS-ML (H)	DS/IS (I)	NOT USED (J)	NOT USED (K)
	(A)	(B)	(C)	\$	\$	\$	\$	\$	\$	\$	\$
1		TOTAL REVENUES [1]		82,008,899	52,643,529	22,595,818	25,778	549,248	6,194,526	0	0
2		COST OF GAS		0	0	0	0	0	0	0	0
3		OPERATING & MAINTENANCE EXPENSE [2]		49,042,237	39,934,947	7,880,448	5,418	77,938	1,143,481	0	0
4		DEPRECIATION & AMORTIZATION [3]		17,292,194	14,260,417	2,504,141	1,972	32,463	493,206	0	0
5		FEDERAL INCOME TAX [4]		(328,749)	(3,362,866)	2,084,895	3,471	88,387	857,363	0	0
6		KENTUCKY STATE INCOME TAX [5]		(10,845)	441,719	(311,600)	(516)	(12,970)	(127,480)	0	0
7		TAXES OTHER THAN INCOME [6]		7,336,356	5,955,772	1,127,385	954	13,191	239,055	0	0
8		TOTAL EXPENSES & TAXES		73,331,193	57,229,989	13,285,269	11,299	199,009	2,605,625	0	0
9		OPERATING INCOME		8,677,706	(4,586,460)	9,310,549	14,479	350,239	3,588,901	0	0
10		INTEREST EXPENSE [7]		6,954,064	5,644,106	1,033,024	1,032	12,756	263,146	0	0
11		INCOME AVAILABLE FOR COMMON EQUITY		1,723,642	(10,230,566)	8,277,525	13,447	337,483	3,325,755	0	0
12		RATE BASE [8]		337,575,909	273,985,732	50,146,781	50,095	619,216	12,774,090	0	0
13		RATE OF RETURN EARNED ON RATE BASE		2.57%	-1.67%	18.57%	28.90%	56.56%	28.10%	0.00%	0.00%
14		UNITIZED RETURN		1.00	(0.65)	7.23	11.25	22.01	10.93	0.00	0.00

REFERENCES: [1] PAGE 62, [2] PAGE 70, [3] PAGE 61, [4] PAGE 75, [5] PAGE 73, [6] PAGE 71, [7] PAGE 74, [8] PAGE 76.

CUSTOMER RELATED COLUMBIA GAS OF KENTUCKY, INC. ATTACHMENT KLJ-ACOS-1
 CUSTOMER-DEMAND GROSS INTANGIBLE, PRODUCTION, & DIST. PLANT ALLOC. PAGE 56 OF 129
 FORECASTED TEST YEAR - ORIGINAL FILING FOR THE TWELVE MONTHS ENDED 12/31/2022 WITNESS: JOHNSON

LINE NO.	ACCT NO.	ACCOUNT TITLE	ALLOC FACTOR	TOTAL CUSTOMER	GS-RESIDENTIAL	GS-OTHER	IUS	DS-ML	DS/IS	NOT USED	NOT USED
(A)	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)
				\$	\$	\$	\$	\$	\$	\$	\$
1		INTANGIBLE PLANT									
2	301.00	ORGANIZATION	7CUST	439	359	65	0	1	15	0	0
3	303.00	MISC. INTANGIBLE PLANT	7CUST	81,208	66,319	12,003	11	138	2,738	0	0
4	303.10	DIS SOFTWARE	7CUST	795	649	118	0	1	27	0	0
5	303.20	FARA SOFTWARE	7CUST	0	0	0	0	0	0	0	0
6	303.30	OTHER SOFTWARE	7CUST	9,406,325	7,681,675	1,390,255	1,223	15,991	317,181	0	0
7		TOTAL INTANGIBLE PLANT		9,488,767	7,749,002	1,402,441	1,234	16,131	319,961	0	0
8		PRODUCTION PLANT									
9	304.10	LAND	2	0	0	0	0	0	0	0	0
10	305.00	STRUCTURES & IMPROVEMENTS	2	0	0	0	0	0	0	0	0
11	311.00	LIQUEFIED PETROLEUM GAS EQUIP	2	0	0	0	0	0	0	0	0
12		TOTAL PRODUCTION PLANT		0	0	0	0	0	0	0	0
13		DISTRIBUTION PLANT									
14	374.10	LAND - CITY GATE & M/L IND M&R	3	155	124	24	0	0	7	0	0
15	374.20	LAND - OTHER DISTRIBUTION	3	661,129	529,273	100,855	119	0	30,881	0	0
16	374.40	LAND RIGHTS - OTHER DISTRIBUTION	3	987,544	790,588	150,650	178	0	46,128	0	0
17	374.50	RIGHTS OF WAY	3	2,045,103	1,637,228	311,980	368	0	95,527	0	0
18	375.20	CITY GATE - MEAS & REG STRUCTURES	3	1,602	1,282	244	0	0	75	0	0
19	375.30	STRUC & IMPROV-GENERAL M&R	3	0	0	0	0	0	0	0	0
20	375.40	STRUC & IMPROV-REGULATING	3	2,172,223	1,738,995	331,373	391	0	101,465	0	0
21	375.40	DIRECT STRUC & IMPROV-REGULATING		34,836	0	0	0	34,836	0	0	0
22	375.60	STRUC & IMPROV-DIST. IND. M & R	8	0	0	0	0	0	0	0	0
23	375.70	STRUC & IMPROV-OTHER DIST. SYSTEM	7CUST	8,533,390	6,968,793	1,261,235	1,109	14,507	287,746	0	0
24	375.71	STRUC & IMPROV-OTHER DIST. SYSTEM-IMPROV	7CUST	838,386	684,668	123,913	109	1,425	28,270	0	0
25	375.80	STRUC & IMPROV-COMMUNICATION	3	0	0	0	0	0	0	0	0
26	376.00	MAINS	3	284,114,623	227,450,803	43,341,686	51,141	0	13,270,994	0	0
27	376.00	DIRECT MAINS		7,928	0	0	0	7,928	0	0	0
28	378.10	M & R GENERAL	3	388,334	310,885	59,240	70	0	18,139	0	0
29	378.20	M & R GENERAL - REGULATING	3	16,710,640	13,377,870	2,549,208	3,008	0	780,554	0	0
30	378.30	M & R EQUIP - LOCAL GAS PURCHASES	3	34,258	27,426	5,226	6	0	1,600	0	0
31	379.10	STA EQUIP - CITY	3	1,171,607	937,942	178,729	211	0	54,726	0	0
32	380.00	SERVICES	15	181,670,251	161,277,765	19,765,723	1,817	0	624,946	0	0

CUSTOMER RELATED
CUSTOMER-DEMAND
FORECASTED TEST YEAR - ORIGINAL FILING
COLUMBIA GAS OF KENTUCKY, INC.
GROSS DISTRIBUTION & GENERAL PLANT ALLOCATION
FOR THE TWELVE MONTHS ENDED 12/31/2022
ATTACHMENT KLJ-ACOS-1
PAGE 57 OF 129
WITNESS: JOHNSON

LINE NO.	ACCT NO.	ACCOUNT TITLE	ALOC FACTOR	TOTAL CUSTOMER	GS-RESIDENTIAL	GS-OTHER	IUS	DS-ML	DS/IS	NOT USED	NOT USED
(A)	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)
				\$	\$	\$	\$	\$	\$	\$	\$
1	380.00	DIRECT SERVICES		0	0	0	0	0	0	0	0
2	381.00	METERS	16	26,313,729	19,396,639	6,819,203	2,895	0	94,993	0	0
3	382.00	METER INSTALLATIONS	16	9,807,649	7,229,512	2,541,652	1,079	0	35,406	0	0
4	383.00	HOUSE REGULATORS	16	6,932,483	5,110,141	1,796,553	763	0	25,026	0	0
5	384.00	HOUSE REG INSTALLATIONS	16	2,085,059	1,536,960	540,343	229	0	7,527	0	0
6	385.00	IND M&R EQUIPMENT	17	4,430,201	0	1,386,298	10,057	0	3,033,846	0	0
7	385.00	DIRECT IND M&R EQUIPMENT		873,980	0	0	0	873,980	0	0	0
8	387.20	ODORIZATION	7CUST	0	0	0	0	0	0	0	0
9	387.41	TELEPHONE	7CUST	619,599	505,996	91,577	81	1,053	20,893	0	0
10	387.42	RADIO	7CUST	669,497	546,745	98,952	87	1,138	22,575	0	0
11	387.44	OTHER COMMUNICATION	7CUST	106,879	87,283	15,797	14	182	3,604	0	0
12	387.45	TELEMETERING	7CUST	4,035,830	3,295,861	596,496	525	6,861	136,088	0	0
13	387.46	OTHER	7CUST	275,674	225,129	40,745	36	469	9,296	0	0
14		TOTAL DISTRIBUTION PLANT		555,522,589	453,667,908	82,107,702	74,293	942,379	18,730,312	0	0
15		GENERAL PLANT									
16	391.10	OFF FURN & EQUIP - UNSPEC	7CUST	654,404	534,419	96,721	85	1,112	22,067	0	0
17	391.11	OFF FURN & EQUIP - DATA HAND	7CUST	0	0	0	0	0	0	0	0
18	391.12	OFF FURN & EQUIP - INFO SYSTEM	7CUST	883,768	721,729	130,621	115	1,502	29,801	0	0
19	392.20	TR EQ - TRAILER > \$1,000	7CUST	80,738	65,935	11,933	10	137	2,722	0	0
20	392.21	TR EQ - TRAILER < \$1,000	7CUST	20,621	16,840	3,048	3	35	695	0	0
21	394.10	TOOLS,SHOP, & GAR EQ-GARAGE & SERV	7CUST	8,210	6,705	1,213	1	14	277	0	0
22	394.13	TOOLS,SHOP, & GAR EQ-UND TANK CLEANUP	7CUST	0	0	0	0	0	0	0	0
23	393.00	STORES EQUIPMENT	7CUST	0	0	0	0	0	0	0	0
24	394.20	SHOP EQUIPMENT	7CUST	0	0	0	0	0	0	0	0
25	394.30	TOOLS & OTHER EQUIPMENT	7CUST	3,698,535	3,020,409	546,643	481	6,288	124,715	0	0
26	395.00	LABORATORY EQUIPMENT	7CUST	3,508	2,865	518	0	6	118	0	0
27	396.00	POWER OP EQUIP-GEN TOOLS	7CUST	156,411	127,733	23,118	20	266	5,274	0	0
28	397.50	COMMUNICATION EQUIP - TELEMETERING	7CUST	0	0	0	0	0	0	0	0
29	398.00	MISCELLANEOUS EQUIPMENT	7CUST	85,720	70,003	12,669	11	146	2,890	0	0
30		TOTAL GENERAL PLANT		5,591,915	4,566,638	826,484	726	9,506	188,559	0	0
31		TOTAL PLANT IN SERVICE (101 - 106)		570,603,271	465,983,548	84,336,627	76,253	968,016	19,238,832	0	0

CUSTOMER RELATED
CUSTOMER-DEMAND
FORECASTED TEST YEAR - ORIGINAL FILING
COLUMBIA GAS OF KENTUCKY, INC.
GROSS DISTRIBUTION & GENERAL PLANT DEPRECIATION RESERVE ALLOC
FOR THE TWELVE MONTHS ENDED 12/31/2022
ATTACHMENT KLJ-ACOS-1
PAGE 59 OF 129
WITNESS: JOHNSON

LINE NO.	ACCT NO.	ACCOUNT TITLE	ALLOC FACTOR	TOTAL CUSTOMER	GS-RESIDENTIAL	GS-OTHER	IUS	DS-ML	DS/IS	NOT USED	NOT USED
(A)	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)
				\$	\$	\$	\$	\$	\$	\$	\$
1	381.00	METERS	16	9,434,827	6,954,694	2,445,035	1,038	0	34,060	0	0
2	382.00	METER INSTALLATIONS	16	5,609,411	4,134,865	1,453,679	617	0	20,250	0	0
3	383.00	HOUSE REGULATORS	16	2,237,904	1,649,626	579,953	246	0	8,079	0	0
4	384.00	HOUSE REG INSTALLATIONS	16	1,787,116	1,317,337	463,131	197	0	6,451	0	0
5	385.00	IND M&R EQUIPMENT	17	974,180	0	304,840	2,211	0	667,128	0	0
6	385.00	DIRECT IND M&R EQUIPMENT		188,149	0	0	0	188,149	0	0	0
7	387.20	ODORIZATION	7CUST	(50,504)	(41,244)	(7,464)	(7)	(86)	(1,703)	0	0
8	387.41	TELEPHONE	7CUST	431,284	352,208	63,744	56	733	14,543	0	0
9	387.42	RADIO	7CUST	580,358	473,949	85,777	75	987	19,570	0	0
10	387.44	OTHER COMMUNICATION	7CUST	53,571	43,749	7,918	7	91	1,806	0	0
11	387.45	TELEMETERING	7CUST	525,601	429,232	77,684	68	894	17,723	0	0
12	387.46	OTHER	7CUST	135,695	110,815	20,056	18	231	4,576	0	0
13		TOTAL DISTRIBUTION PLANT		150,579,056	124,666,408	22,003,984	15,440	208,639	3,684,587	0	0
14		GENERAL PLANT									
15	391.10	OFF FURN & EQUIP - UNSPEC	7CUST	11,964	9,770	1,768	2	20	403	0	0
16	391.11	OFF FURN & EQUIP - DATA HAND	7CUST	(21,762)	(17,772)	(3,216)	(3)	(37)	(734)	0	0
17	391.12	OFF FURN & EQUIP - INFO SYSTEM	7CUST	813,950	664,712	120,302	106	1,384	27,446	0	0
18	392.20	TR EQ - TRAILER > \$1,000	7CUST	52,828	43,142	7,808	7	90	1,781	0	0
19	392.21	TR EQ - TRAILER < \$1,000	7CUST	39,242	32,047	5,800	5	67	1,323	0	0
20	394.10	TOOLS,SHOP, & GAR EQ-GARAGE & SERV	7CUST	2,937	2,399	434	0	5	99	0	0
21	394.13	TOOLS,SHOP, & GAR EQ-UND TANK CLEANUP	7CUST	31,980	26,116	4,727	4	54	1,078	0	0
22	393.00	STORES EQUIPMENT	7CUST	0	0	0	0	0	0	0	0
23	394.20	SHOP EQUIPMENT	7CUST	156	127	23	0	0	5	0	0
24	394.30	TOOLS & OTHER EQUIPMENT	7CUST	1,364,713	1,114,493	201,705	177	2,320	46,018	0	0
25	395.00	LABORATORY EQUIPMENT	7CUST	3,148	2,571	465	0	5	106	0	0
26	396.00	POWER OP EQUIP-GEN TOOLS	7CUST	128,911	105,275	19,053	17	219	4,347	0	0
27		RETIREMENT WORK IN PROGRESS	7CUST	0	0	0	0	0	0	0	0
28	398.00	MISCELLANEOUS EQUIPMENT	7CUST	45,698	37,319	6,754	6	78	1,541	0	0
29		TOTAL GENERAL PLANT		2,473,765	2,020,199	365,623	321	4,205	83,413	0	0
30		TOTAL PLANT RESERVE		156,976,076	129,890,533	22,949,465	16,271	219,513	3,900,293	0	0

CUSTOMER RELATED
CUSTOMER-DEMAND
FORECASTED TEST YEAR - ORIGINAL FILING
COLUMBIA GAS OF KENTUCKY, INC.
GROSS DISTRIBUTION & GENERAL PLANT DEPRECIATION EXPENSE
FOR THE TWELVE MONTHS ENDED 12/31/2022
ATTACHMENT KLJ-ACOS-1
PAGE 61 OF 129
WITNESS: JOHNSON

LINE NO.	ACCT NO.	ACCOUNT TITLE	ALLOC FACTOR	TOTAL CUSTOMER	GS-RESIDENTIAL	GS-OTHER	IUS	DS-ML	DS/IS	NOT USED	NOT USED
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)
				\$	\$	\$	\$	\$	\$	\$	\$
1	381.00	METERS	16	1,114,707	821,684	288,876	123	0	4,024	0	0
2	382.00	METER INSTALLATIONS	16	173,568	127,942	44,980	19	0	627	0	0
3	383.00	HOUSE REGULATORS	16	135,832	100,126	35,201	15	0	490	0	0
4	384.00	HOUSE REG INSTALLATIONS	16	200,160	147,544	51,871	22	0	723	0	0
5	385.00	IND M&R EQUIPMENT	17	163,578	0	51,187	371	0	112,020	0	0
6	385.00	DIRECT IND M&R EQUIPMENT		27,232	0	0	0	27,232	0	0	0
7	387.20	ODORIZATION	7CUST	0	0	0	0	0	0	0	0
8	387.41	TELEPHONE	7CUST	19,766	16,142	2,921	3	34	667	0	0
9	387.42	RADIO	7CUST	21,354	17,439	3,156	3	36	720	0	0
10	387.44	OTHER COMMUNICATION	7CUST	3,409	2,784	504	0	6	115	0	0
11	387.45	TELEMETERING	7CUST	128,628	105,044	19,011	17	219	4,337	0	0
12	387.46	OTHER	7CUST	26,220	21,413	3,875	3	45	884	0	0
13		TOTAL DISTRIBUTION PLANT		15,047,438	12,427,235	2,172,365	1,681	28,647	417,512	0	0
14		GENERAL PLANT									
15	391.10	OFF FURN & EQUIP - UNSPEC	7CUST	110,708	90,410	16,363	14	188	3,733	0	0
16	391.11	OFF FURN & EQUIP - DATA HAND	7CUST	8,705	7,109	1,287	1	15	294	0	0
17	391.12	OFF FURN & EQUIP - INFO SYSTEM	7CUST	205,484	167,809	30,371	27	349	6,929	0	0
18	392.20	TR EQ - TRAILER > \$1,000	7CUST	698	570	103	0	1	24	0	0
19	392.21	TR EQ - TRAILER < \$1,000	7CUST	182	149	27	0	0	6	0	0
20	394.10	TOOLS,SHOP, & GAR EQ-GARAGE & SERV	7CUST	324	265	48	0	1	11	0	0
21	394.13	TOOLS,SHOP, & GAR EQ-UND TANK CLEANUP	7CUST	0	0	0	0	0	0	0	0
22	393.00	STORES EQUIPMENT	7CUST	0	0	0	0	0	0	0	0
23	394.20	SHOP EQUIPMENT	7CUST	0	0	0	0	0	0	0	0
24	394.30	TOOLS & OTHER EQUIPMENT	7CUST	128,829	105,208	19,041	17	219	4,344	0	0
25	395.00	LABORATORY EQUIPMENT	7CUST	175	143	26	0	0	6	0	0
26	396.00	POWER OP EQUIP-GEN TOOLS	7CUST	0	0	0	0	0	0	0	0
27	398.00	MISCELLANEOUS EQUIPMENT	7CUST	10,555	8,620	1,560	1	18	356	0	0
28		TOTAL GENERAL PLANT		465,660	380,283	68,826	60	791	15,703	0	0
29		TOTAL DEPRECIATION EXPENSE		17,292,194	14,260,417	2,504,141	1,972	32,463	493,206	0	0

CUSTOMER RELATED
 CUSTOMER-DEMAND
 FORECASTED TEST YEAR - ORIGINAL FILING

COLUMBIA GAS OF KENTUCKY, INC.
 OPERATING REVENUE @ CURRENT RATES
 FOR THE TWELVE MONTHS ENDED 12/31/2022

ATTACHMENT KLJ-ACOS-1
 PAGE 62 OF 129
 WITNESS: JOHNSON

LINE NO.	ACCT NO.	ACCOUNT TITLE	ALLOC FACTOR	TOTAL CUSTOMER	GS-RESIDENTIAL	GS-OTHER	IUS	DS-ML	DS/IS	NOT USED	NOT USED
(A)	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)
				\$	\$	\$	\$	\$	\$	\$	\$
1		OPERATING REVENUE									
2	480.00	RESIDENTIAL SALES		45,620,327	45,620,327	0	0	0	0	0	0
3	481.10	COMMERCIAL SALES		15,602,836	0	15,602,836	0	0	0	0	0
4	481.20	INDUSTRIAL SALES		773,526	0	747,934	25,592	0	0	0	0
5		TOTAL SALES REVENUE		61,996,689	45,620,327	16,350,770	25,592	0	0	0	0
6	487.00	FORFEITED DISCOUNTS		326,405	209,071	99,203	178	1,463	16,490	0	0
7	488.00	MISC. SERVICE REVENUE	6	117,501	104,819	12,617	1	5	59	0	0
8	489.00	REVENUE FROM TRANSPORTATION		18,848,330	6,067,045	6,055,917	0	547,751	6,177,617	0	0
9	495.00	OTHER	6	719,974	642,267	77,311	7	29	360	0	0
10		TOTAL OTHER GAS DEPT REVENUE		20,012,210	7,023,202	6,245,048	186	549,248	6,194,526	0	0
11		TOTAL OPERATING REVENUE		82,008,899	52,643,529	22,595,818	25,778	549,248	6,194,526	0	0

CUSTOMER RELATED
 CUSTOMER-DEMAND
 FORECASTED TEST YEAR - ORIGINAL FILING

COLUMBIA GAS OF KENTUCKY, INC.
 DISTRIBUTION EXPENSE ALLOCATION - LABOR
 FOR THE TWELVE MONTHS ENDED 12/31/2022

ATTACHMENT KLJ-ACOS-1
 PAGE 64 OF 129
 WITNESS: JOHNSON

LINE NO.	ACCT NO.	ACCOUNT TITLE	ALLOC FACTOR	TOTAL CUSTOMER	GS-RESIDENTIAL	GS-OTHER	IUS	DS-ML	DS/S	NOT USED	NOT USED
(A)	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)
				\$	\$	\$	\$	\$	\$	\$	\$
1		DISTRIBUTION EXPENSES									
2	870	SUPERVISION & ENGINEERING	10CUST	556,575	430,288	110,040	78	1,442	14,727	0	0
3	871	DISTRIBUTION LOAD DISPATCH	4	0	0	0	0	0	0	0	0
4	874	MAINS & SERVICES	14CUST	2,145,048	1,790,171	290,611	236	43	63,987	0	0
5	875	M & R - GENERAL	18CUST	145,518	116,492	22,199	26	4	6,797	0	0
6	876	M & R - INDUSTRIAL	8	67,768	0	17,712	129	11,166	38,761	0	0
7	878	METERS & HOUSE REGULATORS	16	1,240,231	914,211	321,406	136	0	4,477	0	0
8	879	CUSTOMER INSTALLATION	16	2,489,719	1,835,247	645,211	274	0	8,988	0	0
9	880	OTHER	10CUST	475,556	367,652	94,022	67	1,232	12,583	0	0
10	881	RENTS	10CUST	0	0	0	0	0	0	0	0
11		TOTAL OPERATION		7,120,415	5,454,061	1,501,201	946	13,887	150,320	0	0
12		MAINTENANCE									
13	885	SUPERVISION & ENGINEERING	10CUST	71,588	55,345	14,154	10	185	1,894	0	0
14	886	STRUCTURES & IMPROVEMENTS	18CUST	5,426	4,344	828	1	0	253	0	0
15	887	MAINS	18CUST	825,750	661,038	125,968	149	25	38,571	0	0
16	889	M & R - GENERAL	18CUST	234,215	187,496	35,729	42	7	10,940	0	0
17	890	M & R - INDUSTRIAL	8	54,126	0	14,146	103	8,918	30,958	0	0
18	892	SERVICES	15	555,440	493,092	60,432	6	0	1,911	0	0
19	893	METERS & HOUSE REGULATORS	16	10,802	7,962	2,799	1	0	39	0	0
20	894	OTHER EQUIPMENT	10CUST	152,558	117,943	30,162	21	395	4,037	0	0
21		TOTAL MAINTENANCE		1,909,905	1,527,220	284,218	333	9,530	88,603	0	0

CUSTOMER RELATED
CUSTOMER-DEMAND
FORECASTED TEST YEAR - ORIGINAL FILING
COLUMBIA GAS OF KENTUCKY, INC.
DISTRIBUTION AND A&G EXPENSE ALLOCATION - LABOR
FORTHETWELVEMONTHSENDED12/31/2022
ATTACHMENT KLJ-ACOS-1
PAGE 66 OF 129
WITNESS: JOHNSON

LINE NO.	ACCT NO.	ACCOUNT TITLE	ALLOT FACTOR	TOTAL CUSTOMER	GS-RESIDENTIAL	GS-OTHER	IUS	DS-ML	DS/IS	NOT USED	NOT USED
(A)	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)
				\$	\$	\$	\$	\$	\$	\$	\$
1		SALES									
2	911	SUPERVISION	6	0	0	0	0	0	0	0	0
3	912	DEMONSTRATION & SELLING	6	0	0	0	0	0	0	0	0
4	913	ADVERTISING	6	0	0	0	0	0	0	0	0
5	916	MISC.	6	0	0	0	0	0	0	0	0
6		TOTAL SALES		0	0	0	0	0	0	0	0
7		TOTAL DISTRIBUTION EXPENSES		9,555,179	7,449,492	1,841,778	1,284	23,438	239,185	0	0
8		ADMINISTRATIVE & GENERAL									
9	920	SALARIES	12CUST	2,099,063	1,636,513	404,594	273	5,143	52,540	0	0
10	921	OFFICE SUPPLIES & EXPENSES	12CUST	24,660	19,226	4,753	3	60	617	0	0
11	922	ADMIN. EXPENSES TRANSFERRED	12CUST	0	0	0	0	0	0	0	0
12	923	OUTSIDE SERVICES	12CUST	1,424	1,110	274	0	3	36	0	0
13	924	PROPERTY INSURANCE	12CUST	0	0	0	0	0	0	0	0
14	925	INJURIES AND DAMAGES	12CUST	0	0	0	0	0	0	0	0
15	926	EMPLOYEE PENSIONS & BENEFITS	12CUST	5,289	4,124	1,019	1	13	132	0	0
16	928	REG COMMISSION EXP - GENERAL	12CUST	0	0	0	0	0	0	0	0
17	930.10	MISC. - INSTITUT & GOODWILL ADV	12CUST	0	0	0	0	0	0	0	0
18	930.20	MISC. - GENERAL	12CUST	0	0	0	0	0	0	0	0
19	931	RENTS	12CUST	0	0	0	0	0	0	0	0
20	935.13	MAINT. STRUCTURES & IMPROV.	12CUST	0	0	0	0	0	0	0	0
21	935.23	MAINT. - GEN'L OFFICE	12CUST	0	0	0	0	0	0	0	0
22		FURNITURE & EQUIPMENT	12CUST	0	0	0	0	0	0	0	0
23	932	MAINT.-MISCELLANEOUS	12CUST	0	0	0	0	0	0	0	0
24		TOTAL ADMIN & GENERAL - LABOR		2,130,436	1,660,973	410,640	277	5,219	53,325	0	0
25		TOTAL O & M EXPENSE - LABOR		11,685,615	9,110,465	2,252,418	1,561	28,657	292,510	0	0

CUSTOMER RELATED
 CUSTOMER-DEMAND
 FORECASTED TEST YEAR - ORIGINAL FILING

COLUMBIA GAS OF KENTUCKY, INC.
 DISTRIBUTION EXPENSE ALLOCATION - M & E
 FOR THE TWELVE MONTHS ENDED 12/31/2022

ATTACHMENT KLJ-ACOS-1
 PAGE 67 OF 129
 WITNESS: JOHNSON

LINE NO.	ACCT NO.	ACCOUNT TITLE	ALLOC FACTOR	TOTAL CUSTOMER	GS-RESIDENTIAL	GS-OTHER	IUS	DS-ML	DS/IS	NOT USED	NOT USED
(A)	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)
				\$	\$	\$	\$	\$	\$	\$	\$
1		DISTRIBUTION EXPENSES									
2	870	SUPERVISION & ENGINEERING	11CUST	738,033	591,998	118,661	111	1,247	26,016	0	0
3	871	DISTRIBUTION LOAD DISPATCH	4	0	0	0	0	0	0	0	0
4	874	MAINS & SERVICES	14CUST	4,634,311	3,867,611	627,856	510	93	138,241	0	0
5	875	M & R - GENERAL	18CUST	120,935	96,812	18,449	22	4	5,649	0	0
6	876	M & R - INDUSTRIAL	8	32,369	0	8,460	62	5,333	18,514	0	0
7	878	METERS & HOUSE REGULATORS	16	309,111	227,855	80,106	34	0	1,116	0	0
8	879	CUSTOMER INSTALLATION	16	877,080	646,522	227,295	96	0	3,166	0	0
9	880	OTHER	11CUST	673,361	540,123	108,263	101	1,138	23,736	0	0
10	881	RENTS	11CUST	38,908	31,209	6,256	6	66	1,372	0	0
11		TOTAL OPERATION		7,424,108	6,002,130	1,195,346	942	7,881	217,810	0	0
12		MAINTENANCE									
13	885	SUPERVISION & ENGINEERING	11CUST	7,482	6,002	1,203	1	13	264	0	0
14	886	STRUCTURES & IMPROVEMENTS	18CUST	129,936	104,018	19,822	23	4	6,069	0	0
15	887	MAINS	18CUST	1,419,416	1,136,285	216,532	255	43	66,301	0	0
16	889	M & R - GENERAL	18CUST	430,063	344,278	65,606	77	13	20,088	0	0
17	890	M & R - INDUSTRIAL	8	50,848	0	13,290	97	8,378	29,084	0	0
18	892	SERVICES	15	63,050	55,973	6,860	1	0	217	0	0
19	893	METERS & HOUSE REGULATORS	16	129,799	95,679	33,637	14	0	469	0	0
20	894	OTHER EQUIPMENT	11CUST	179,872	144,281	28,920	27	304	6,340	0	0
21		TOTAL MAINTENANCE		2,410,466	1,886,516	385,870	495	8,755	128,832	0	0

CUSTOMER RELATED
CUSTOMER-DEMAND
FORECASTED TEST YEAR - ORIGINAL FILING

COLUMBIA GAS OF KENTUCKY, INC.
DISTRIBUTION EXPENSE ALLOCATION - M & E
FOR THE TWELVE MONTHS ENDED 12/31/2022

ATTACHMENT KLJ-ACOS-1
PAGE 68 OF 129
WITNESS: JOHNSON

LINE NO.	ACCT NO.	ACCOUNT TITLE	ALLOC FACTOR (C)	TOTAL CUSTOMER (D)	GS-RESIDENTIAL (E)	GS-OTHER (F)	IUS (G)	DS-ML (H)	DS/IS (I)	NOT USED (J)	NOT USED (K)
	(A)	(B)	(C)	\$	\$	\$	\$	\$	\$	\$	\$
1		CUSTOMER ACCOUNTS									
2	901	SUPERVISION	6	0	0	0	0	0	0	0	0
3	902	METER READING	6	186,502	166,373	20,027	2	7	93	0	0
4	903	CUSTOMER RECORDS & COLLECTIONS	6	3,561,729	3,177,312	382,458	36	142	1,781	0	0
5	904	UNCOLLECTIBLE ACCOUNTS	21	236,307	190,135	45,933	7	19	213	0	0
6	905	MISC.	6	8,946	7,980	961	0	0	4	0	0
7	920	SALARIES	6	0	0	0	0	0	0	0	0
8	921	OFFICE SUPPLIES AND EXPENSE	6	0	0	0	0	0	0	0	0
9	931	RENTS	6	0	0	0	0	0	0	0	0
10	935	GENERAL PLANT MAINTENANCE	6	0	0	0	0	0	0	0	0
11		TOTAL CUSTOMER ACCT.		3,993,484	3,541,800	449,379	45	168	2,091	0	0
12		CUSTOMER SERVICE & INFORMATIONAL									
13	907	SUPERVISION	6	0	0	0	0	0	0	0	0
14	908	CUSTOMER ASSISTANCE	6	1,612,554	1,438,511	173,156	16	65	806	0	0
15	909	INFO. & INSTRUCTIONAL	6	24,258	21,640	2,605	0	1	12	0	0
16	910	MISCELLANEOUS	6	294,785	262,969	31,654	3	12	147	0	0
17	920	SALARIES	6	0	0	0	0	0	0	0	0
18	921	OFFICE SUPPLIES AND EXPENSE	6	0	0	0	0	0	0	0	0
19	931	RENTS	6	0	0	0	0	0	0	0	0
20	935	GENERAL PLANT MAINTENANCE	6	0	0	0	0	0	0	0	0
21		TOTAL CUSTOMER SERVICE & INFO.		1,931,597	1,723,120	207,415	19	78	965	0	0

CUSTOMER RELATED COLUMBIA GAS OF KENTUCKY, INC. ATTACHMENT KLJ-ACOS-1
 CUSTOMER-DEMAND DISTRIBUTION EXPENSE ALLOCATION - M & E PAGE 69 OF 129
 FORECASTED TEST YEAR - ORIGINAL FILING FOR THE TWELVE MONTHS ENDED 12/31/2022 WITNESS: JOHNSON

LINE NO.	ACCT NO.	ACCOUNT TITLE	ALLOC FACTOR (C)	TOTAL CUSTOMER (D)	GS-RESIDENTIAL (E)	GS-OTHER (F)	IUS (G)	DS-ML (H)	DS/IS (I)	NOT USED (J)	NOT USED (K)
	(A)	(B)	(C)	\$	\$	\$	\$	\$	\$	\$	\$
1		SALES									
2	911	SUPERVISION	6	7,266	6,482	780	0	0	4	0	0
3	912	DEMONSTRATION & SELLING	6	6,113	5,453	656	0	0	3	0	0
4	913	ADVERTISING	6	27,557	24,583	2,959	0	1	14	0	0
5	916	MISC.	6	0	0	0	0	0	0	0	0
6		TOTAL SALES		40,936	36,518	4,395	0	1	21	0	0
7		TOTAL DISTRIBUTION EXPENSES		15,800,591	13,190,084	2,242,405	1,501	16,883	349,719	0	0
8		ADMINISTRATIVE & GENERAL									
9	920	SALARIES	13CUST	5,649,782	4,718,924	797,297	565	6,102	126,894	0	0
10	921	OFFICE SUPPLIES & EXPENSES	13CUST	1,226,097	1,024,085	173,027	123	1,324	27,538	0	0
11	922	ADMIN. EXPENSES TRANSFERRED	13CUST	0	0	0	0	0	0	0	0
12	923	OUTSIDE SERVICES	13CUST	6,048,215	5,051,711	853,524	605	6,532	135,843	0	0
13	924	PROPERTY INSURANCE	13CUST	43,231	36,108	6,101	4	47	971	0	0
14	925	INJURIES AND DAMAGES	12CUST	2,238,533	1,745,250	431,477	291	5,484	56,030	0	0
15	926	EMPLOYEE PENSIONS & BENEFITS	12CUST	4,417,234	3,443,852	851,422	574	10,822	110,563	0	0
16	926	DIRECT EMPLOYEE PENSIONS & BENEFITS	13CUST	0	0	0	0	0	0	0	0
17	928	REG COMMISSION EXP - GENERAL	13CUST	141,038	117,801	19,903	14	152	3,168	0	0
18	928	REGULATORY COMMISSION EXP - PSC @ 0.002000	13CUST	256,867	214,546	36,249	26	277	5,769	0	0
19	930.10	MISC. - INSTITUT & GOODWILL ADV	13CUST	16,359	13,664	2,309	2	18	367	0	0
20	930.20	MISC. - GENERAL	13CUST	(591)	(494)	(83)	0	(1)	(13)	0	0
21	931	RENTS	13CUST	763,812	637,966	107,789	76	825	17,155	0	0
22	935.13	MAINT. STRUCTURES & IMPROV.	13CUST	0	0	0	0	0	0	0	0
23	935.23	MAINT. - GEN'L OFFICE	13CUST	0	0	0	0	0	0	0	0
24		FURNITURE & EQUIPMENT	13CUST	0	0	0	0	0	0	0	0
25	932	MAINT.-MISCELLANEOUS	13CUST	755,454	630,985	106,610	76	816	16,967	0	0
26		TOTAL ADMIN & GENERAL - M & E		21,556,031	17,634,398	3,385,625	2,356	32,398	501,252	0	0
27		TOTAL O & M EXPENSE - M & E		37,356,622	30,824,482	5,628,030	3,857	49,281	850,971	0	0

CUSTOMER RELATED
CUSTOMER-DEMAND
FORECASTED TEST YEAR - ORIGINAL FILING
COLUMBIA GAS OF KENTUCKY, INC.
OPERATION & MAINTENANCE EXPENSE SUMMARY
FOR THE TWELVE MONTHS ENDED 12/31/2022
ATTACHMENT KLJ-ACOS-1
PAGE 70 OF 129
WITNESS: JOHNSON

LINE NO.	ACCT NO.	ACCOUNT TITLE	ALLOC FACTOR (C)	CUSTOMER (D)	GS-RESIDENTIAL (E)	GS-OTHER (F)	IUS (G)	DS-ML (H)	DS/IS (I)	NOT USED (J)	NOT USED (K)
	(A)	(B)	(C)	\$	\$	\$	\$	\$	\$	\$	\$
1	LABOR										
2	PRODUCTION										
3	DISTRIBUTION - O&M OPERATION		PAGE 63	0	0	0	0	0	0	0	0
4	DISTRIBUTION - O&M MAINT.		PAGE 64	7,120,415	5,454,061	1,501,201	946	13,887	150,320	0	0
5	CUSTOMER ACCOUNTS		PAGE 64	1,909,905	1,527,220	284,218	333	9,530	88,603	0	0
6	CUSTOMER SERVICE & INFOR.		PAGE 65	524,859	468,211	56,359	5	21	262	0	0
7	SALES		PAGE 65	0	0	0	0	0	0	0	0
8	ADMINISTRATIVE & GENERAL		PAGE 66	0	0	0	0	0	0	0	0
9	TOTAL LABOR EXPENSE		PAGE 66	<u>2,130,436</u>	<u>1,660,973</u>	<u>410,640</u>	<u>277</u>	<u>5,219</u>	<u>53,325</u>	<u>0</u>	<u>0</u>
				11,685,615	9,110,465	2,252,418	1,561	28,657	292,510	0	0
10	M & E										
11	PRODUCTION										
12	DISTRIBUTION - O&M OPERATION		PAGE 63	0	0	0	0	0	0	0	0
13	DISTRIBUTION - O&M MAINT.		PAGE 67	7,424,108	6,002,130	1,195,346	942	7,881	217,810	0	0
14	CUSTOMER ACCOUNTS		PAGE 67	2,410,466	1,886,516	385,870	495	8,755	128,832	0	0
15	CUSTOMER SERVICE & INFOR.		PAGE 68	3,993,484	3,541,800	449,379	45	168	2,091	0	0
16	SALES		PAGE 68	1,931,597	1,723,120	207,415	19	78	965	0	0
17	ADMINISTRATIVE & GENERAL		PAGE 69	40,936	36,518	4,395	0	1	21	0	0
18	TOTAL M & E EXPENSE		PAGE 69	<u>21,556,031</u>	<u>17,634,398</u>	<u>3,385,625</u>	<u>2,356</u>	<u>32,398</u>	<u>501,252</u>	<u>0</u>	<u>0</u>
				37,356,622	30,824,482	5,628,030	3,857	49,281	850,971	0	0
19	TOTAL O & M EXPENSES			49,042,237	39,934,947	7,880,448	5,418	77,938	1,143,481	0	0

CUSTOMER RELATED
 CUSTOMER-DEMAND
 FORECASTED TEST YEAR - ORIGINAL FILING

COLUMBIA GAS OF KENTUCKY, INC.
 TAXES OTHER THAN INCOME
 FOR THE TWELVE MONTHS ENDED 12/31/2022

ATTACHMENT KLJ-ACOS-1
 PAGE 71 OF 129
 WITNESS: JOHNSON

LINE NO.	ACCT NO.	ACCOUNT TITLE	ALLOC FACTOR	CUSTOMER TOTAL	GS-RESIDENTIAL	GS-OTHER	IUS	DS-ML	DS/IS	NOT USED (J)	NOT USED (K)
(A)	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)
				\$	\$	\$	\$	\$	\$	\$	\$
1	408	TAXES BASED ON PROPERTY	7CUST	6,378,147	5,208,714	942,690	829	10,843	215,071	0	0
2	408	TAXES BASED ON PAYROLL	12CUST	958,209	747,058	184,695	125	2,348	23,984	0	0
3	408	OTHER TAXES	12CUST	0	0	0	0	0	0	0	0
4		TOTAL TAXES OTHER THAN FIT		7,336,356	5,955,772	1,127,385	954	13,191	239,055	0	0

CUSTOMER RELATED COLUMBIA GAS OF KENTUCKY, INC. ATTACHMENT KLJ-ACOS-1
 CUSTOMER-DEMAND KENTUCKY STATE INCOME TAX PAGE 72 OF 129
 FORECASTED TEST YEAR - ORIGINAL FILING FOR THE TWELVE MONTHS ENDED 12/31/2022 WITNESS: JOHNSON

LINE NO.	ACCT NO.	ACCOUNT TITLE	ALLOC FACTOR	CUSTOMER	GS-RESIDENTIAL	GS-OTHER	IUS	DS-ML	DS/S	NOT USED	NOT USED
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)
				\$	\$	\$	\$	\$	\$	\$	\$
1		OPERATING INCOME BEFORE TAXES (PAGE 74, LINE 3)		8,338,112	(7,507,607)	11,083,844	17,434	425,656	4,318,784	0	0
2		LESS: RECONCILING ITEMS:									
3		IMPUTED INTEREST		6,954,064	5,644,106	1,033,024	1,032	12,756	263,146	0	0
4		FEDERAL FLOW-THROUGH STATUTORY ADJ	19CUST	83,817	68,449	12,388	11	142	2,826	0	0
5		FEDERAL TIMING STATUTORY ADJUSTMENTS	19CUST	(13,460,507)	(10,992,523)	(1,989,463)	(1,750)	(22,883)	(453,888)	0	0
6		STATE BONUS DISALLOWANCE	19CUST	(4,600,125)	(3,756,692)	(679,898)	(598)	(7,820)	(155,116)	0	0
7		NON DEDUCTIBLE EMPLOYEE EXPENSE	12CUST	70,999	55,354	13,685	9	174	1,777	0	0
8		TOTAL RECONCILING ITEMS		(17,905,816)	(14,625,412)	(2,643,288)	(2,328)	(30,387)	(604,401)	0	0
9		TAXABLE INCOME		26,243,928	7,117,805	13,727,132	19,762	456,043	4,923,185	0	0
10		STATE INCOME TAX @ 5.00%		(826,088)	(224,049)	(432,093)	(622)	(14,355)	(154,969)	0	0
11		PLUS: FOREIGN TAX PAYMENTS	19CUST	0	0	0	0	0	0	0	0
12		KENTUCKY STATE INCOME TAX - CURRENT		(826,088)	(224,049)	(432,093)	(622)	(14,355)	(154,969)	0	0

CUSTOMER RELATED
 CUSTOMER-DEMAND
 FORECASTED TEST YEAR - ORIGINAL FILING

COLUMBIA GAS OF KENTUCKY, INC.
 KENTUCKY STATE INCOME TAX
 FOR THE TWELVE MONTHS ENDED 12/31/2022

ATTACHMENT KLJ-ACOS-1
 PAGE 73 OF 129
 WITNESS: JOHNSON

LINE NO.	ACCT NO.	ACCOUNT TITLE	ALLOC FACTOR (C)	TOTAL CUSTOMER (D)	GS-RESIDENTIAL (E)	GS-OTHER (F)	IUS (G)	DS-ML (H)	DS/IS (I)	NOT USED (J)	NOT USED (K)
				\$	\$	\$	\$	\$	\$	\$	\$
1		DEFERRED TAXES									
2		RECONCILIATION ITEMS:									
3		PROVISION FOR DEF STATE INCOME TAX	19CUST	903,032	737,461	133,468	117	1,535	30,450	0	0
4		FLOW-THROUGH EXCESS BOOK/TAX DEPREC.-STATE	19CUST	(7,461)	(6,093)	(1,103)	(1)	(13)	(252)	0	0
5		AMORTIZATION OF EXCESS ADIT-STATE	19CUST	(80,328)	(65,600)	(11,872)	(10)	(137)	(2,709)	0	0
6		TOTAL DEFERRED INCOME TAX		815,243	665,768	120,493	106	1,385	27,489	0	0
7		TOTAL KENTUCKY STATE INCOME TAX EXPENSE		(10,845)	441,719	(311,600)	(516)	(12,970)	(127,480)	0	0

CUSTOMER RELATED
CUSTOMER-DEMAND
FORECASTED TEST YEAR - ORIGINAL FILING
COLUMBIA GAS OF KENTUCKY, INC.
FEDERAL INCOME TAXES
FOR THE TWELVE MONTHS ENDED 12/31/2022
ATTACHMENT KLJ-ACOS-1
PAGE 74 OF 129
WITNESS: JOHNSON

LINE NO.	ACCT NO.	ACCOUNT TITLE	ALLOC FACTOR (C)	TOTAL CUSTOMER (D)	GS-RESIDENTIAL (E)	GS-OTHER (F)	IUS (G)	DS-ML (H)	DS/IS (I)	NOT USED (J)	NOT USED (K)
	(A)	(B)	(C)	\$	\$	\$	\$	\$	\$	\$	\$
1		OPERATING REVENUE		82,008,899	52,643,529	22,595,818	25,778	549,248	6,194,526	0	0
2		LESS: EXPENSES OTHER THAN FIT		73,670,787	60,151,136	11,511,974	8,344	123,592	1,875,742	0	0
3		OPERATING INCOME BEFORE TAXES		8,338,112	(7,507,607)	11,083,844	17,434	425,656	4,318,784	0	0
4		LESS: RECONCILING ITEMS:									
5		IMPUTED INTEREST		6,954,064	5,644,106	1,033,024	1,032	12,756	263,146	0	0
6		FEDERAL FLOW-THROUGH STATUTORY ADJ	19CUST	83,817	68,449	12,388	11	142	2,826	0	0
7		FEDERAL TIMING STATUTORY ADJUSTMENTS	19CUST	(13,460,507)	(10,992,523)	(1,989,463)	(1,750)	(22,883)	(453,888)	0	0
8		NON DEDUCTIBLE EMPLOYEE EXPENSE	12CUST	70,999	55,354	13,685	9	174	1,777	0	0
9		KENTUCKY STATE INCOME TAX DEDUCTION		(826,088)	(224,049)	(432,093)	(622)	(14,355)	(154,969)	0	0
10		TOTAL RECONCILING ITEMS		(12,479,603)	(10,644,671)	(1,531,297)	(1,108)	(8,212)	(294,316)	0	0
11		TAXABLE INCOME		(11,095,555)	(23,796,384)	8,519,523	15,294	404,688	3,761,322	0	0
12		CURRENT FEDERAL INCOME TAX @ 21%		(2,330,067)	(4,997,242)	1,789,100	3,212	84,984	789,878	0	0
13		PLUS: DIRECT ADJUSTMENT TO F.I.T.	19CUST	0	0	0	0	0	0	0	0
14		CURRENT FEDERAL INCOME TAX @ 21%		(2,330,067)	(4,997,242)	1,789,100	3,212	84,984	789,878	0	0

CUSTOMER RELATED COLUMBIA GAS OF KENTUCKY, INC. ATTACHMENT KLJ-ACOS-1
 CUSTOMER-DEMAND FEDERAL INCOME TAXES PAGE 75 OF 129
 FORECASTED TEST YEAR - ORIGINAL FILING FOR THE TWELVE MONTHS ENDED 12/31/2022 WITNESS: JOHNSON

LINE NO.	ACCT NO.	ACCOUNT TITLE	ALLOC FACTOR (C)	TOTAL CUSTOMER (D)	GS-RESIDENTIAL (E)	GS-OTHER (F)	IUS (G)	DS-ML (H)	DS/IS (I)	NOT USED (J)	NOT USED (K)
				\$	\$	\$	\$	\$	\$	\$	\$
1		DEFERRED INCOME TAXES									
2		PROVISION FOR DEF FEDERAL INCOME TAX	19CUST	2,826,706	2,308,429	417,787	367	4,805	95,317	0	0
3		FLOW-THROUGH EXCESS BOOK/TAX DEPREC.--FED	19CUST	41,216	33,659	6,092	5	70	1,390	0	0
4		AMORTIZATION OF ITC	19CUST	(10,804)	(8,823)	(1,597)	(1)	(18)	(364)	0	0
5		FED BENEFIT OF PROVISION FOR DEF SIT	19CUST	(189,637)	(154,867)	(28,028)	(25)	(322)	(6,395)	0	0
6		AMORTIZATION OF EXCESS ADIT-FEDERAL	19CUST	(666,163)	(544,022)	(98,459)	(87)	(1,132)	(22,463)	0	0
7		TOTAL DEFERRED INCOME TAX		2,001,318	1,634,376	295,795	259	3,403	67,485	0	0
8		TOTAL FEDERAL INCOME TAX		(328,749)	(3,362,866)	2,084,895	3,471	88,387	857,363	0	0

CUSTOMER RELATED COLUMBIA GAS OF KENTUCKY, INC. ATTACHMENT KLJ-ACOS-1
CUSTOMER-DEMAND RATE BASE SUMMARY PAGE 76 OF 129
FORECASTED TEST YEAR - ORIGINAL FILING FOR THE TWELVE MONTHS ENDED 12/31/2022 WITNESS: JOHNSON

LINE NO.	ACCT NO.	ACCOUNT TITLE	ALLOC FACTOR (C)	TOTAL CUSTOMER (D)	GS-RESIDENTIAL (E)	GS-OTHER (F)	IUS (G)	DS-ML (H)	DS/IS (I)	NOT USED (J)	NOT USED (K)
1	101 & 106	GROSS PLANT		570,603,271	465,983,548	84,336,627	76,253	968,016	19,238,832	0	0
		LESS:									
2	108-111	DEPRECIATION RESERVE		156,976,076	129,890,533	22,949,465	16,271	219,513	3,900,293	0	0
3		NET PLANT		413,627,195	336,093,015	61,387,162	59,982	748,503	15,338,539	0	0
4	190.00	ACCUMULATED DEF INCOME TAX	19CUST	5,790,197	4,728,564	855,791	753	9,843	195,245	0	0
		LESS:									
5	252.00	CUSTOMER ADVANCES	3	0	0	0	0	0	0	0	0
6	254.00	EXCESS ADIT (BEFORE GROSS UP)	19CUST	22,835,386	18,648,518	3,375,070	2,969	38,820	770,009	0	0
7	282.00	ACCUMULATED DEF INCOME TAX	19CUST	59,257,900	48,392,964	8,758,318	7,704	100,738	1,998,176	0	0
8	283.00	ACCUMULATED DEF INCOME TAX	19CUST	0	0	0	0	0	0	0	0
9		NET RATE BASE		337,324,106	273,780,097	50,109,565	50,062	618,788	12,765,599	0	0
10		PLUS WORKING CAPITAL:									
11		CASH WORKING CAPITAL - LEAD LAG STUDY		0	0	0	0	0	0	0	0
12	151.00	FUEL STOCK	2	0	0	0	0	0	0	0	0
13	154.00	MATERIALS & SUPPLIES	7CUST	251,803	205,635	37,216	33	428	8,491	0	0
14	165.00	PREPAYMENTS	13CUST	0	0	0	0	0	0	0	0
15	164.00	GAS STORED UNDERGROUND - FSS	2	0	0	0	0	0	0	0	0
16		RATE BASE		337,575,909	273,985,732	50,146,781	50,095	619,216	12,774,090	0	0

COLUMBIA GAS OF KENTUCKY, INC.
ALLOCATION FACTORS
FOR THE TWELVE MONTHS ENDED 12/31/2022

CUSTOMER RELATED
FORECASTED TEST YEAR - ORIGINAL FILING

ATTACHMENT KLJ-ACOS-1
PAGE 77 OF 129
WITNESS: JOHNSON

LINE NO.	DESCRIPTION (A)	ALLOC FACTOR (B)	TOTAL CUSTOMER (C)	GS-RESIDENTIAL (D)	GS-OTHER (E)	IUS (F)	DS-ML (G)	DS/IS (H)	NOT USED (I)	NOT USED (K)
1	DESIGN DAY EXCL. DS-ML	1	100.000%	52.018%	29.088%	0.070%	0.000%	18.824%	0.000%	0.000%
2	DESIGN DAY EXCL. INTERR DEMAND (MCF)	2	100.000%	64.080%	35.834%	0.086%	0.000%	0.000%	0.000%	0.000%
3	MINIMUM SYSTEM MAINS	3	100.000%	80.056%	15.255%	0.018%	0.000%	4.671%	0.000%	0.000%
4	THROUGHPUT EXCL MLS	4	100.000%	36.052%	26.069%	0.049%	0.000%	37.830%	0.000%	0.000%
5	COMPOSIT OF ALLOC #1 & #4	5	100.000%	44.034%	27.579%	0.060%	0.000%	28.327%	0.000%	0.000%
6	AVERAGE NO. OF CUSTOMERS	6	100.000%	89.207%	10.738%	0.001%	0.004%	0.050%	0.000%	0.000%
7	DIST. PLANT EXCL. ACCTS 375.70,375.71,387	7CUST	100.000%	81.665%	14.780%	0.013%	0.170%	3.372%	0.000%	0.000%
8	TOTAL PLANT ACCOUNT 385	8	100.000%	0.000%	26.136%	0.190%	16.477%	57.197%	0.000%	0.000%
9	GAS PURCHASE EXPENSE EX OFF SYST	9	100.000%	100.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%
10	OTHER DIST. EXP - LABOR	10CUST	100.000%	77.310%	19.771%	0.014%	0.259%	2.646%	0.000%	0.000%
11	OTHER DIST. EXP EXCL - M & E	11CUST	100.000%	80.213%	16.078%	0.015%	0.169%	3.525%	0.000%	0.000%
12	O & M EXCL A & G - LABOR	12CUST	100.000%	77.964%	19.275%	0.013%	0.245%	2.503%	0.000%	0.000%
13	O & M EXCL GAS PUR, UNCOL, AND A & G - M&E	13CUST	100.000%	83.524%	14.112%	0.010%	0.108%	2.246%	0.000%	0.000%
14	ACCT 376/380 - MAINS/SERVICES	14CUST	100.000%	83.456%	13.548%	0.011%	0.002%	2.983%	0.000%	0.000%
15	DIRECT PLANT ACCT 380	15	100.000%	88.775%	10.880%	0.001%	0.000%	0.344%	0.000%	0.000%
16	DIRECT PLANT ACCTS 381	16	100.000%	73.713%	25.915%	0.011%	0.000%	0.361%	0.000%	0.000%
17	DIRECT PLANT ACCT 385	17	100.000%	0.000%	31.292%	0.227%	0.000%	68.481%	0.000%	0.000%
18	ACCOUNT 376 MAINS - COMPOSITE/PLANT	18CUST	100.000%	80.053%	15.255%	0.018%	0.003%	4.671%	0.000%	0.000%
19	TOTAL PLANT	19CUST	100.000%	81.665%	14.780%	0.013%	0.170%	3.372%	0.000%	0.000%
20	AVG DEM/COM #5 & CUS/DEM #3	20	100.000%	62.045%	21.417%	0.039%	0.000%	16.499%	0.000%	0.000%
21	UNCOLLECTIBLES	21	100.000%	80.461%	19.438%	0.003%	0.008%	0.090%	0.000%	0.000%

COMMODITY RELATED
CUSTOMER-DEMAND
FORECASTED TEST YEAR - ORIGINAL FILING

COLUMBIA GAS OF KENTUCKY, INC.
DEVELOPMENT OF PROFORMA ADJUSTMENTS
FOR THE TWELVE MONTHS ENDED 12/31/2022

ATTACHMENT KLJ-ACOS-1
PAGE 80 OF 129
WITNESS: JOHNSON

LINE NO.	DESCRIPTION (A)	ALLOC FACTOR (B)	COMMODITY (C)	GS-RESIDENTIAL (D)	GS-OTHER (E)	IUS (F)	DS-ML (G)	DS/IS (H)	NOT USED (I)	NOT USED (J)
1	OPERATING REVENUE		101,842	23,698	49,312	264	(2,366)	30,938	0	0
2	LESS: GAS COST @ CITY GATE CHANGE		0	0	0	0	0	0	0	0
3	LESS: UNCOLLECTIBLES @ 0.00428000		435	101	211	1	(10)	132	0	0
4	LESS: PSC FEES @ 0.00200000		204	47	99	1	(5)	62	0	0
5	TAXABLE INCOME FOR STATE INCOME TAX		101,203	23,550	49,002	262	(2,351)	30,744	0	0
6	LESS: KENTUCKY STATE INCOME TAX @ 0.0500		5,060	1,178	2,450	13	(118)	1,537	0	0
7	TAXABLE INCOME FOR FEDERAL INCOME TAX		96,143	22,372	46,552	249	(2,233)	29,207	0	0
8	LESS: FEDERAL INCOME TAX @ 0.21000000		20,190	4,698	9,776	52	(469)	6,133	0	0
9	OPERATING INCOME		75,953	17,674	36,776	197	(1,764)	23,074	0	0

COMMODITY RELATED
 CUSTOMER-DEMAND
 FORECASTED TEST YEAR - ORIGINAL FILING

COLUMBIA GAS OF KENTUCKY, INC.
 RATE OF RETURN BY CLASS - @ CURRENT RATES
 FOR THE TWELVE MONTHS ENDED 12/31/2022

ATTACHMENT KLJ-ACOS-1
 PAGE 81 OF 129
 WITNESS: JOHNSON

LINE NO.	ACCT NO.	ACCOUNT TITLE	ALLOC FACTOR (C)	TOTAL COMMODITY (D)	GS-RESIDENTIAL (E)	GS-OTHER (F)	IUS (G)	DS-ML (H)	DS/IS (I)	NOT USED (J)	NOT USED (K)
1		TOTAL REVENUES [1]		\$ 49,869,005	\$ 32,058,754	\$ 17,731,932	\$ 49,469	\$ 2,349	\$ 26,501	\$ 0	\$ 0
2		COST OF GAS		49,521,727	31,836,723	17,635,646	49,359	0	0	0	0
3		OPERATING & MAINTENANCE EXPENSE [2]		438,773	242,091	142,741	368	0	53,577	0	0
4		DEPRECIATION & AMORTIZATION [3]		0	0	0	0	0	0	0	0
5		FEDERAL INCOME TAX [4]		(20,003)	(4,631)	(9,727)	(53)	469	(6,062)	0	0
6		KENTUCKY STATE INCOME TAX [5]		(5,013)	(1,170)	(2,421)	(13)	116	(1,525)	0	0
7		TAXES OTHER THAN INCOME [6]		9,473	3,415	2,470	5	0	3,584	0	0
8		TOTAL EXPENSES & TAXES		49,944,957	32,076,428	17,768,708	49,666	585	49,574	0	0
9		OPERATING INCOME		(75,952)	(17,674)	(36,776)	(197)	1,764	(23,073)	0	0
10		INTEREST EXPENSE [7]		0	0	0	0	0	0	0	0
11		INCOME AVAILABLE FOR COMMON EQUITY		(75,952)	(17,674)	(36,776)	(197)	1,764	(23,073)	0	0
12		RATE BASE [8]		0	0	0	0	0	0	0	0
13		RATE OF RETURN EARNED ON RATE BASE		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
14		UNITIZED RETURN		1.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

REFERENCES: [1] PAGE 88, [2] PAGE 96, [3] PAGE 87, [4] PAGE 101, [5] PAGE 99, [6] PAGE 97, [7] PAGE 100, [8] PAGE 102.

COMMODITY RELATED
CUSTOMER-DEMAND
FORECASTED TEST YEAR - ORIGINAL FILING

COLUMBIA GAS OF KENTUCKY, INC.
OPERATING REVENUE @ CURRENT RATES
FOR THE TWELVE MONTHS ENDED 12/31/2022

ATTACHMENT KLJ-ACOS-1
PAGE 88 OF 129
WITNESS: JOHNSON

LINE NO.	ACCT NO.	ACCOUNT TITLE (B)	ALLOC FACTOR (C)	TOTAL COMMODITY (D)	GS-RESIDENTIAL (E)	GS-OTHER (F)	IUS (G)	DS-ML (H)	DS/IS (I)	NOT USED (J)	NOT USED (K)
				\$	\$	\$	\$	\$	\$	\$	\$
1		OPERATING REVENUE									
2	480.00	RESIDENTIAL SALES		32,031,903	32,031,903	0	0	0	0	0	0
3	481.10	COMMERCIAL SALES		16,895,691	0	16,895,691	0	0	0	0	0
4	481.20	INDUSTRIAL SALES		859,376	0	809,908	49,468	0	0	0	0
5		TOTAL SALES REVENUE		49,786,970	32,031,903	17,705,599	49,468	0	0	0	0
6	487.00	FORFEITED DISCOUNTS		1,396	894	424	1	6	71	0	0
7	488.00	MISC. SERVICE REVENUE	6	0	0	0	0	0	0	0	0
8	489.00	REVENUE FROM TRANSPORTATION - GS - Residential		80,639	25,957	25,909	0	2,343	26,430	0	0
9	495.00	OTHER	6	0	0	0	0	0	0	0	0
10		TOTAL OTHER GAS DEPT REVENUE		82,035	26,851	26,333	1	2,349	26,501	0	0
11		TOTAL OPERATING REVENUE		49,869,005	32,058,754	17,731,932	49,469	2,349	26,501	0	0

COMMODITY RELATED COLUMBIA GAS OF KENTUCKY, INC. ATTACHMENT KLJ-ACOS-1
CUSTOMER-DEMAND PRODUCTION EXPENSE ALLOCATION PAGE 89 OF 129
FORECASTED TEST YEAR - ORIGINAL FILING FOR THE TWELVE MONTHS ENDED 12/31/2022 WITNESS: JOHNSON

LINE NO.	ACCT NO.	ACCOUNT TITLE (B)	ALLOC FACTOR (C)	COMMODITY (D)	GS-RESIDENTIAL (E)	GS-OTHER (F)	IUS (G)	DS-ML (H)	DS/IS (I)	NOT USED (J)	NOT USED (K)
				\$	\$	\$	\$	\$	\$	\$	\$
1		OPERATING EXPENSES									
2		PRODUCTION EXPENSES - OPERATION									
3	717	LIQUE PETRO GAS EXP - LABOR	2	0	0	0	0	0	0	0	0
4	717	LIQUE PETRO GAS EXP - M&E	2	0	0	0	0	0	0	0	0
5	723	LIQUIFIED PETROLEUM GAS PROCESS	2	0	0	0	0	0	0	0	0
6	728	LIQUIFIED PETROLEUM GAS	2	0	0	0	0	0	0	0	0
7		TOTAL OPERATION		0	0	0	0	0	0	0	0
8		PRODUCTION EXPENSES - MAINTENANCE									
9	741	STRUCTURES & IMPROV - LABOR	2	0	0	0	0	0	0	0	0
10	741	STRUCTURES & IMPROV - M&E	2	0	0	0	0	0	0	0	0
11	742	PRODUCTION EQUIPMENT - LABOR	2	0	0	0	0	0	0	0	0
12	742	PRODUCTION EQUIPMENT - M&E	2	0	0	0	0	0	0	0	0
13		TOTAL MAINTENANCE		0	0	0	0	0	0	0	0
14		TOTAL MANUFACTURED GAS		0	0	0	0	0	0	0	0
15		OTHER GAS SUPPLIES EXPENSE									
16	803 - 806	COST OF GAS @ CITY GATE		49,521,727	31,836,723	17,635,646	49,359	0	0	0	0
17	808	OTHER PURCHASED GAS - LABOR	9	0	0	0	0	0	0	0	0
18	807	OTHER PURCHASED GAS - M & E	9	393,577	253,023	140,161	394	0	0	0	0
19	807	OTHER PURCHASED GAS - M & E	9	(71,454)	(45,936)	(25,446)	(71)	0	0	0	0
20	812	GAS USED IN OPERATIONS		49,843,850	32,043,810	17,750,361	49,682	0	0	0	0
21		TOTAL OTHER GAS SUPPLIES EXP		49,843,850	32,043,810	17,750,361	49,682	0	0	0	0
22		TOTAL PRODUCTION EXPENSE		49,843,850	32,043,810	17,750,361	49,682	0	0	0	0

COMMODITY RELATED
 CUSTOMER-DEMAND
 FORECASTED TEST YEAR - ORIGINAL FILING

COLUMBIA GAS OF KENTUCKY, INC.
 DISTRIBUTION EXPENSE ALLOCATION - LABOR
 FOR THE TWELVE MONTHS ENDED 12/31/2022

ATTACHMENT KLJ-ACOS-1
 PAGE 90 OF 129
 WITNESS: JOHNSON

LINE NO.	ACCT NO.	ACCOUNT TITLE (B)	ALLOC FACTOR (C)	COMMODITY (D)	GS-RESIDENTIAL (E)	GS-OTHER (F)	IUS (G)	DS-ML (H)	DS/S (I)	NOT USED (J)	NOT USED (K)
				TOTAL							
				COMMODITY							
				(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)
1		DISTRIBUTION EXPENSES									
2	870	SUPERVISION & ENGINEERING	10COMM	5,822	2,099	1,518	3	0	2,202	0	0
3	871	DISTRIBUTION LOAD DISPATCH	4	81,322	29,318	21,200	40	0	30,764	0	0
4	874	MAINS & SERVICES	14COMM	0	0	0	0	0	0	0	0
5	875	M & R - GENERAL	18COMM	0	0	0	0	0	0	0	0
6	876	M & R - INDUSTRIAL	8	0	0	0	0	0	0	0	0
7	878	METERS & HOUSE REGULATORS	16	0	0	0	0	0	0	0	0
8	879	CUSTOMER INSTALLATION	16	0	0	0	0	0	0	0	0
9	880	OTHER	10COMM	4,975	1,794	1,297	2	0	1,882	0	0
10	881	RENTS	10COMM	0	0	0	0	0	0	0	0
11		TOTAL OPERATION		92,119	33,211	24,015	45	0	34,848	0	0
12		MAINTENANCE									
13	885	SUPERVISION & ENGINEERING	10COMM	749	270	195	0	0	283	0	0
14	886	STRUCTURES & IMPROVEMENTS	18COMM	0	0	0	0	0	0	0	0
15	887	MAINS	18COMM	0	0	0	0	0	0	0	0
16	889	M & R - GENERAL	18COMM	0	0	0	0	0	0	0	0
17	890	M & R - INDUSTRIAL	8	0	0	0	0	0	0	0	0
18	892	SERVICES	15	0	0	0	0	0	0	0	0
19	893	METERS & HOUSE REGULATORS	16	0	0	0	0	0	0	0	0
20	894	OTHER EQUIPMENT	10COMM	1,596	575	416	1	0	604	0	0
21		TOTAL MAINTENANCE		2,345	845	611	1	0	887	0	0

COMMODITY RELATED
 CUSTOMER-DEMAND
 FORECASTED TEST YEAR - ORIGINAL FILING
 COLUMBIA GAS OF KENTUCKY, INC.
 DISTRIBUTION AND A&G EXPENSE ALLOCATION - LABOR
 FOR THE TWELVE MONTHS ENDED 12/31/2022
 ATTACHMENT KLJ-ACOS-1
 PAGE 92 OF 129
 WITNESS: JOHNSON

LINE NO.	ACCT NO.	ACCOUNT TITLE (B)	ALLOC FACTOR (C)	COMMODITY (D)	GS-RESIDENTIAL (E)	GS-OTHER (F)	IUS (G)	DS-ML (H)	DS/IS (I)	NOT USED (J)	NOT USED (K)
				TOTAL							
				COMMODITY							
				(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)
				\$	\$	\$	\$	\$	\$	\$	\$
1		SALES									
2	911	SUPERVISION	6	0	0	0	0	0	0	0	0
3	912	DEMONSTRATION & SELLING	6	0	0	0	0	0	0	0	0
4	913	ADVERTISING	6	0	0	0	0	0	0	0	0
5	916	MISC.	6	0	0	0	0	0	0	0	0
6		TOTAL SALES		0	0	0	0	0	0	0	0
7		TOTAL DISTRIBUTION EXPENSES		94,464	34,056	24,626	46	0	35,735	0	0
8		ADMINISTRATIVE & GENERAL									
9	920	SALARIES	12COMM	20,751	7,481	5,410	10	0	7,850	0	0
10	921	OFFICE SUPPLIES & EXPENSES	12COMM	244	88	64	0	0	92	0	0
11	922	ADMIN. EXPENSES TRANSFERRED	12COMM	0	0	0	0	0	0	0	0
12	923	OUTSIDE SERVICES	12COMM	14	5	4	0	0	5	0	0
13	924	PROPERTY INSURANCE	12COMM	0	0	0	0	0	0	0	0
14	925	INJURIES AND DAMAGES	12COMM	0	0	0	0	0	0	0	0
15	926	EMPLOYEE PENSIONS & BENEFITS	12COMM	52	19	14	0	0	20	0	0
16	928	REG COMMISSION EXP - GENERAL	12COMM	0	0	0	0	0	0	0	0
17	930.10	MISC. - INSTITUT & GOODWILL ADV	12COMM	0	0	0	0	0	0	0	0
18	930.20	MISC. - GENERAL	12COMM	0	0	0	0	0	0	0	0
19	931	RENTS	12COMM	0	0	0	0	0	0	0	0
20	935.13	MAINT. STRUCTURES & IMPROV.	12COMM	0	0	0	0	0	0	0	0
21	935.23	MAINT. - GEN'L OFFICE	12COMM	0	0	0	0	0	0	0	0
22		FURNITURE & EQUIPMENT	12COMM	0	0	0	0	0	0	0	0
23	932	MAINT.-MISCELLANEOUS	12COMM	0	0	0	0	0	0	0	0
24		TOTAL ADMIN & GENERAL - LABOR		21,061	7,593	5,492	10	0	7,967	0	0
25		TOTAL O & M EXPENSE - LABOR		115,525	41,649	30,118	56	0	43,702	0	0

COMMODITY RELATED
 CUSTOMER-DEMAND
 FORECASTED TEST YEAR - ORIGINAL FILING

COLUMBIA GAS OF KENTUCKY, INC.
 DISTRIBUTION EXPENSE ALLOCATION - M & E
 FOR THE TWELVE MONTHS ENDED 12/31/2022

ATTACHMENT KLJ-ACOS-1
 PAGE 93 OF 129
 WITNESS: JOHNSON

LINE NO.	ACCT NO.	ACCOUNT TITLE (B)	ALLOC FACTOR (C)	TOTAL COMMODITY (D)	GS-RESIDENTIAL (E)	GS-OTHER (F)	IUS (G)	DS-ML (H)	DS/IS (I)	NOT USED (J)	NOT USED (K)
				\$	\$	\$	\$	\$	\$	\$	\$
1		DISTRIBUTION EXPENSES									
2	870	SUPERVISION & ENGINEERING	11COMM	3,149	1,135	821	2	0	1,191	0	0
3	871	DISTRIBUTION LOAD DISPATCH	4	34,977	12,610	9,118	17	0	13,232	0	0
4	874	MAINS & SERVICES	14COMM	0	0	0	0	0	0	0	0
5	875	M & R - GENERAL	18COMM	0	0	0	0	0	0	0	0
6	876	M & R - INDUSTRIAL	8	0	0	0	0	0	0	0	0
7	878	METERS & HOUSE REGULATORS	16	0	0	0	0	0	0	0	0
8	879	CUSTOMER INSTALLATION	16	0	0	0	0	0	0	0	0
9	880	OTHER	11COMM	2,873	1,036	749	1	0	1,087	0	0
10	881	RENTS	11COMM	166	60	43	0	0	63	0	0
11		TOTAL OPERATION		41,165	14,841	10,731	20	0	15,573	0	0
12		MAINTENANCE									
13	885	SUPERVISION & ENGINEERING	11COMM	32	12	8	0	0	12	0	0
14	886	STRUCTURES & IMPROVEMENTS	18COMM	0	0	0	0	0	0	0	0
15	887	MAINS	18COMM	0	0	0	0	0	0	0	0
16	889	M & R - GENERAL	18COMM	0	0	0	0	0	0	0	0
17	890	M & R - INDUSTRIAL	8	0	0	0	0	0	0	0	0
18	892	SERVICES	15	0	0	0	0	0	0	0	0
19	893	METERS & HOUSE REGULATORS	16	0	0	0	0	0	0	0	0
20	894	OTHER EQUIPMENT	11COMM	768	277	200	0	0	291	0	0
21		TOTAL MAINTENANCE		800	289	208	0	0	303	0	0

COMMODITY RELATED COLUMBIA GAS OF KENTUCKY, INC. ATTACHMENT KLJ-ACOS-1
CUSTOMER-DEMAND DISTRIBUTION EXPENSE ALLOCATION - M & E PAGE 95 OF 129
FORECASTED TEST YEAR - ORIGINAL FILING FOR THE TWELVE MONTHS ENDED 12/31/2022 WITNESS: JOHNSON

LINE NO.	ACCT NO.	ACCOUNT TITLE	ALLOC FACTOR (C)	COMMODITY (D)	GS-RESIDENTIAL (E)	GS-OTHER (F)	IUS (G)	DS-ML (H)	DS/IS (I)	NOT USED (J)	NOT USED (K)
		(B)		\$	\$	\$	\$	\$	\$	\$	\$
1		SALES									
2	911	SUPERVISION	6	0	0	0	0	0	0	0	0
3	912	DEMONSTRATION & SELLING	6	0	0	0	0	0	0	0	0
4	913	ADVERTISING	6	0	0	0	0	0	0	0	0
5	916	MISC.	6	0	0	0	0	0	0	0	0
6		TOTAL SALES		0	0	0	0	0	0	0	0
7		TOTAL DISTRIBUTION EXPENSES		41,965	15,130	10,939	20	0	15,876	0	0
8		ADMINISTRATIVE & GENERAL									
9	920	SALARIES	13COMM	(10,704)	(6,533)	(3,694)	(10)	0	(467)	0	0
10	921	OFFICE SUPPLIES & EXPENSES	13COMM	(2,323)	(1,418)	(802)	(2)	0	(101)	0	0
11	922	ADMIN. EXPENSES TRANSFERED	13COMM	0	0	0	0	0	0	0	0
12	923	OUTSIDE SERVICES	13COMM	(11,459)	(6,994)	(3,955)	(11)	0	(500)	0	0
13	924	PROPERTY INSURANCE	13COMM	(82)	(50)	(28)	0	0	(4)	0	0
14	925	INJURIES AND DAMAGES	12COMM	(4,241)	(1,529)	(1,106)	(2)	0	(1,604)	0	0
15	926	EMPLOYEE PENSIONS & BENEFITS	12COMM	(8,369)	(3,017)	(2,182)	(4)	0	(3,166)	0	0
16	926	DIRECT EMPLOYEE PENSIONS & BENEFITS		0	0	0	0	0	0	0	0
17	928	REG COMMISSION EXP - GENERAL	13COMM	(267)	(163)	(92)	0	0	(12)	0	0
18	928	REGULATORY COMMISSION EXP - PSC @ 0.002000	13COMM	(487)	(297)	(168)	0	0	(21)	0	0
19	930.10	MISC. - INSTITUT & GOODWILL ADV	13COMM	(31)	(19)	(11)	0	0	(1)	0	0
20	930.20	MISC. - GENERAL	13COMM	1	1	0	0	0	0	0	0
21	931	RENTS	13COMM	(1,447)	(883)	(499)	(1)	0	(63)	0	0
22	935.13	MAINT. STRUCTURES & IMPROV.	13COMM	0	0	0	0	0	0	0	0
23	935.23	MAINT. - GEN'L OFFICE									
24		FURNITURE & EQUIPMENT	13COMM	0	0	0	0	0	0	0	0
25	932	MAINT.-MISCELLANEOUS	13COMM	(1,431)	(873)	(494)	(1)	0	(62)	0	0
26		TOTAL ADMIN & GENERAL - M & E		(40,840)	(21,775)	(13,031)	(31)	0	(6,001)	0	0
27		TOTAL O & M EXPENSE - M & E		323,248	200,442	112,623	312	0	9,875	0	0

COMMODITY RELATED
CUSTOMER-DEMAND
FORECASTED TEST YEAR - ORIGINAL FILING
COLUMBIA GAS OF KENTUCKY, INC.
OPERATION & MAINTENANCE EXPENSE SUMMARY
FOR THE TWELVE MONTHS ENDED 12/31/2022
ATTACHMENT KLJ-ACOS-1
PAGE 96 OF 129
WITNESS: JOHNSON

LINE NO.	ACCT NO.	ACCOUNT TITLE	ALLOC FACTOR (C)	COMMODITY (D)	GS-RESIDENTIAL (E)	GS-OTHER (F)	IUS (G)	DS-ML (H)	DS/IS (I)	NOT USED (J)	NOT USED (K)
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)
				\$	\$	\$	\$	\$	\$	\$	\$
1	LABOR										
2	PRODUCTION										
3	DISTRIBUTION - O&M OPERATION		PAGE 89	0	0	0	0	0	0	0	0
4	DISTRIBUTION - O&M MAINT.		PAGE 90	92,119	33,211	24,015	45	0	34,848	0	0
5	CUSTOMER ACCOUNTS		PAGE 90	2,345	845	611	1	0	887	0	0
6	CUSTOMER SERVICE & INFOR.		PAGE 91	0	0	0	0	0	0	0	0
7	SALES		PAGE 91	0	0	0	0	0	0	0	0
8	ADMINISTRATIVE & GENERAL		PAGE 92	0	0	0	0	0	0	0	0
9	TOTAL LABOR EXPENSE		PAGE 92	<u>21,061</u>	<u>7,593</u>	<u>5,492</u>	<u>10</u>	<u>0</u>	<u>7,967</u>	<u>0</u>	<u>0</u>
				115,525	41,649	30,118	56	0	43,702	0	0
10	M & E										
11	PRODUCTION		PAGE 89	322,123	207,087	114,715	323	0	0	0	0
12	DISTRIBUTION - O&M OPERATION		PAGE 93	41,165	14,841	10,731	20	0	15,573	0	0
13	DISTRIBUTION - O&M MAINT.		PAGE 93	800	289	208	0	0	303	0	0
14	CUSTOMER ACCOUNTS		PAGE 94	0	0	0	0	0	0	0	0
15	CUSTOMER SERVICE & INFOR.		PAGE 94	0	0	0	0	0	0	0	0
16	SALES		PAGE 95	0	0	0	0	0	0	0	0
17	ADMINISTRATIVE & GENERAL		PAGE 95	<u>(40,840)</u>	<u>(21,775)</u>	<u>(13,031)</u>	<u>(31)</u>	<u>0</u>	<u>(6,001)</u>	<u>0</u>	<u>0</u>
18	TOTAL M & E EXPENSE			<u>323,248</u>	<u>200,442</u>	<u>112,623</u>	<u>312</u>	<u>0</u>	<u>9,875</u>	<u>0</u>	<u>0</u>
19	TOTAL O & M EXPENSES			438,773	242,091	142,741	368	0	53,577	0	0

COMMODITY RELATED
 CUSTOMER-DEMAND
 FORECASTED TEST YEAR - ORIGINAL FILING
 COLUMBIA GAS OF KENTUCKY, INC.
 TAXES OTHER THAN INCOME
 FOR THE TWELVE MONTHS ENDED 12/31/2022
 ATTACHMENT KLJ-ACOS-1
 PAGE 97 OF 129
 WITNESS: JOHNSON

LINE NO.	ACCT NO.	ACCOUNT TITLE	ALLOC FACTOR (C)	TOTAL COMMODITY (D)	GS-RESIDENTIAL (E)	GS-OTHER (F)	IUS (G)	DS-ML (H)	DS/IS (I)	NOT USED (J)	NOT USED (K)
				\$	\$	\$	\$	\$	\$	\$	\$
1	408	TAXES BASED ON PROPERTY	7COMM	0	0	0	0	0	0	0	0
2	408	TAXES BASED ON PAYROLL	12COMM	9,473	3,415	2,470	5	0	3,584	0	0
3	408	OTHER TAXES	12COMM	0	0	0	0	0	0	0	0
4		TOTAL TAXES OTHER THAN FIT		9,473	3,415	2,470	5	0	3,584	0	0

ATTACHMENT KLJ-ACOS-1
PAGE 98 OF 129
WITNESS: JOHNSON

COLUMBIA GAS OF KENTUCKY, INC.
KENTUCKY STATE INCOME TAX
FOR THE TWELVE MONTHS ENDED 12/31/2022

COMMODITY RELATED
CUSTOMER-DEMAND
FORECASTED TEST YEAR - ORIGINAL FILING

LINE NO.	ACCT NO.	ACCOUNT TITLE	ALLOC FACTOR (C)	COMMODITY (D)	GS-RESIDENTIAL (E)	GS-OTHER (F)	IUS (G)	DS-ML (H)	DS/IS (I)	NOT USED (J)	NOT USED (K)	
				TOTAL								
				COMMODITY (D)	GS-RESIDENTIAL (E)	GS-OTHER (F)	IUS (G)	DS-ML (H)	DS/IS (I)	NOT USED (J)	NOT USED (K)	
1		OPERATING INCOME BEFORE TAXES (PAGE 100, LINE 3)		\$ (100,969)	\$ (23,475)	\$ (48,925)		\$ 2,349	\$ (30,660)	\$ 0	\$ 0	
2		LESS: RECONCILING ITEMS:										
3		IMPUTED INTEREST		0	0	0	0	0	0	0	0	
4		FEDERAL FLOW-THROUGH STATUTORY ADJ	19COMM	0	0	0	0	0	0	0	0	
5		FEDERAL TIMING STATUTORY ADJUSTMENTS	19COMM	0	0	0	0	0	0	0	0	
6		STATE BONUS DISALLOWANCE	19COMM	0	0	0	0	0	0	0	0	
7		NON DEDUCTIBLE EMPLOYEE EXPENSE	12COMM	702	253	183	0	0	266	0	0	
8		TOTAL RECONCILING ITEMS		702	253	183	0	0	266	0	0	
9		TAXABLE INCOME		(101,671)	(23,728)	(49,108)	(263)	2,349	(30,926)	0	0	
10		STATE INCOME TAX @ 5.00%		(5,013)	(1,170)	(2,421)	(13)	116	(1,525)	0	0	
11		PLUS: FOREIGN TAX PAYMENTS	19COMM	0	0	0	0	0	0	0	0	
12		KENTUCKY STATE INCOME TAX - CURRENT		(5,013)	(1,170)	(2,421)	(13)	116	(1,525)	0	0	

COMMODITY RELATED COLUMBIA GAS OF KENTUCKY, INC. ATTACHMENT KLJ-ACOS-1
 CUSTOMER-DEMAND KENTUCKY STATE INCOME TAX PAGE 99 OF 129
 FORECASTED TEST YEAR - ORIGINAL FILING FOR THE TWELVE MONTHS ENDED 12/31/2022 WITNESS: JOHNSON

LINE NO.	ACCT NO.	ACCOUNT TITLE	ALLOC FACTOR (C)	TOTAL COMMODITY (D)	GS-RESIDENTIAL (E)	GS-OTHER (F)	IUS (G)	DS-ML (H)	DS/IS (I)	NOT USED (J)	NOT USED (K)
				\$	\$	\$	\$	\$	\$	\$	\$
1		DEFERRED TAXES									
2		RECONCILIATION ITEMS:									
3		PROVISION FOR DEF STATE INCOME TAX	19COMM	0	0	0	0	0	0	0	0
4		FLOW-THROUGH EXCESS BOOK/TAX DEPREC.-STATE	19COMM	0	0	0	0	0	0	0	0
5		AMORTIZATION OF EXCESS ADIT-STATE	19COMM	0	0	0	0	0	0	0	0
6		TOTAL DEFERRED INCOME TAX		0	0	0	0	0	0	0	0
7		TOTAL KENTUCKY STATE INCOME TAX EXPENSE		(5,013)	(1,170)	(2,421)	(13)	116	(1,525)	0	0

COMMODITY RELATED CUSTOMER-DEMAND FORECASTED TEST YEAR - ORIGINAL FILING
COLUMBIA GAS OF KENTUCKY, INC.
FEDERAL INCOME TAXES
FOR THE TWELVE MONTHS ENDED 12/31/2022
ATTACHMENT KLJ-ACOS-1
PAGE 100 OF 129
WITNESS: JOHNSON

LINE NO.	ACCT NO.	ACCOUNT TITLE	ALLOC FACTOR (C)	TOTAL COMMODITY (D)	GS-RESIDENTIAL (E)	GS-OTHER (F)	IUS (G)	DS-ML (H)	DS/IS (I)	NOT USED (J)	NOT USED (K)
	(A)	(B)	(C)	\$	\$	\$	\$	\$	\$	\$	\$
1		OPERATING REVENUE		49,869,005	32,058,754	17,731,932	49,469	2,349	26,501	0	0
2		LESS: EXPENSES OTHER THAN FIT		49,969,973	32,082,229	17,780,857	49,732	0	57,161	0	0
3		OPERATING INCOME BEFORE TAXES		(100,969)	(23,475)	(48,925)	(263)	2,349	(30,660)	0	0
4		LESS: RECONCILING ITEMS:									
5		IMPUTED INTEREST		0	0	0	0	0	0	0	0
6		FEDERAL FLOW-THROUGH STATUTORY ADJ	19COMM	0	0	0	0	0	0	0	0
7		FEDERAL TIMING STATUTORY ADJUSTMENTS	19COMM	0	0	0	0	0	0	0	0
8		NON DEDUCTIBLE EMPLOYEE EXPENSE	12COMM	702	253	183	0	0	266	0	0
9		KENTUCKY STATE INCOME TAX DEDUCTION		(5,013)	(1,170)	(2,421)	(13)	116	(1,525)	0	0
10		TOTAL RECONCILING ITEMS		5,715	1,423	2,604	13	(116)	1,791	0	0
11		TAXABLE INCOME		(95,253)	(22,052)	(46,320)	(250)	2,233	(28,869)	0	0
12		CURRENT FEDERAL INCOME TAX @ 21%		(20,003)	(4,631)	(9,727)	(53)	469	(6,062)	0	0
13		PLUS: DIRECT ADJUSTMENT TO F.I.T.	19COMM	0	0	0	0	0	0	0	0
14		CURRENT FEDERAL INCOME TAX @ 21%		(20,003)	(4,631)	(9,727)	(53)	469	(6,062)	0	0

COMMODITY RELATED COLUMBIA GAS OF KENTUCKY, INC. ATTACHMENT KLJ-ACOS-1
 CUSTOMER-DEMAND FEDERAL INCOME TAXES PAGE 101 OF 129
 FORECASTED TEST YEAR - ORIGINAL FILING FOR THE TWELVE MONTHS ENDED 12/31/2022 WITNESS: JOHNSON

LINE NO.	ACCT NO.	ACCOUNT TITLE	ALLOC FACTOR (C)	TOTAL COMMODITY (D)	GS-RESIDENTIAL (E)	GS-OTHER (F)	IUS (G)	DS-ML (H)	DS/IS (I)	NOT USED (J)	NOT USED (K)
				\$	\$	\$	\$	\$	\$	\$	\$
1		DEFERRED INCOME TAXES									
2		PROVISION FOR DEF FEDERAL INCOME TAX	19COMM	0	0	0	0	0	0	0	0
3		FLOW-THROUGH EXCESS BOOK/TAX DEPREC.--FED	19COMM	0	0	0	0	0	0	0	0
4		AMORTIZATION OF ITC	19COMM	0	0	0	0	0	0	0	0
5		FED BENEFIT OF PROVISION FOR DEF SIT	19COMM	0	0	0	0	0	0	0	0
6		AMORTIZATION OF EXCESS ADIT-FEDERAL	19COMM	0	0	0	0	0	0	0	0
7		TOTAL DEFERRED INCOME TAX		0	0	0	0	0	0	0	0
8		TOTAL FEDERAL INCOME TAX		(20,003)	(4,631)	(9,727)	(53)	469	(6,062)	0	0

ATTACHMENT KLJ-ACOS-1
PAGE 103 OF 129
WITNESS: JOHNSON

COLUMBIA GAS OF KENTUCKY, INC.
ALLOCATION FACTORS
FOR THE TWELVE MONTHS ENDED 12/31/2022

LINE NO.	DESCRIPTION (A)	ALLOC FACTOR (B)	TOTAL COMMODITY (C)	GS-RESIDENTIAL (D)	GS-OTHER (E)	IUS (F)	DS-ML (G)	DS/IS (H)	NOT USED (I)	NOT USED (K)
1	DESIGN DAY EXCL. DS-ML	1	100.000%	52.018%	29.088%	0.070%	0.000%	18.824%	0.000%	0.000%
2	DESIGN DAY EXCL. INTERR DEMAND (MCF)	2	100.000%	64.080%	35.834%	0.086%	0.000%	0.000%	0.000%	0.000%
3	MINIMUM SYSTEM MAINS	3	100.000%	80.056%	15.255%	0.018%	0.000%	4.671%	0.000%	0.000%
4	THROUGHPUT EXCL MLS	4	100.000%	36.052%	26.069%	0.049%	0.000%	37.830%	0.000%	0.000%
5	COMPOSIT OF ALLOC #1 & #4	5	100.000%	44.034%	27.579%	0.060%	0.000%	28.327%	0.000%	0.000%
6	AVERAGE NO. OF CUSTOMERS	6	100.000%	89.207%	10.738%	0.001%	0.004%	0.050%	0.000%	0.000%
7	DIST. PLANT EXCL. ACCTS 375.70,375.71,387	7COMM	100.000%	100.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%
8	TOTAL PLANT ACCOUNT 385	8	100.000%	0.000%	100.000%	0.000%	0.000%	0.000%	0.000%	0.000%
9	GAS PURCHASE EXPENSE EX OFF SYST	9	100.000%	64.288%	35.612%	0.100%	0.000%	0.000%	0.000%	0.000%
10	OTHER DIST. EXP - LABOR	10COMM	100.000%	36.052%	26.069%	0.049%	0.000%	37.830%	0.000%	0.000%
11	OTHER DIST. EXP EXCL - M & E	11COMM	100.000%	36.051%	26.069%	0.049%	0.000%	37.831%	0.000%	0.000%
12	O & M EXCL A & G - LABOR	12COMM	100.000%	36.052%	26.069%	0.049%	0.000%	37.830%	0.000%	0.000%
13	O & M EXCL GAS PUR, UNCOL, AND A & G - M&E	13COMM	100.000%	61.034%	34.512%	0.094%	0.000%	4.360%	0.000%	0.000%
14	ACCT 376/380 - MAINS/SERVICES	14COMM	100.000%	100.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%
15	DIRECT PLANT ACCT 380	15	100.000%	88.775%	10.880%	0.001%	0.000%	0.344%	0.000%	0.000%
16	DIRECT PLANT ACCTS 381	16	100.000%	73.713%	25.915%	0.011%	0.000%	0.361%	0.000%	0.000%
17	DIRECT PLANT ACCT 385	17	100.000%	0.000%	31.292%	0.227%	0.000%	68.481%	0.000%	0.000%
18	ACCOUNT 376 MAINS - COMPOSITE/PLANT	18COMM	100.000%	100.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%
19	TOTAL PLANT	19COMM	100.000%	100.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%
20	AVG DEM/COM #5 & CUS/DEM #3	20	100.000%	62.045%	21.417%	0.039%	0.000%	16.499%	0.000%	0.000%
21	UNCOLLECTIBLES	21	100.000%	80.461%	19.438%	0.003%	0.008%	0.090%	0.000%	0.000%

COMMODITY RELATED
FORECASTED TEST YEAR - ORIGINAL FILING

COLUMBIA GAS OF KENTUCKY, INC.
ATTACHMENT KLJ-ACOS-1
PAGE 104 OF 129
WITNESS: JOHNSON

LINE NO.	ACCT NO.	ACCOUNT TITLE	ALLOC FACTOR (C)	TOTAL DEMAND (D)	GS-RESIDENTIAL (E)	GS-OTHER (F)	IUS (G)	DS-ML (H)	DS/IS (I)	NOT USED (J)	NOT USED (K)
1		TOTAL REVENUES		15,486,957	9,901,488	4,293,972	4,917	104,787	1,181,793	0	0
2		PROPOSED INCREASE		4,398,230	2,927,514	1,136,295	1,349	1,004	332,067	0	0
3		TOTAL PROPOSED REVENUES		19,885,187	12,829,002	5,430,267	6,266	105,791	1,513,860	0	0
4		COST OF GAS		0	0	0	0	0	0	0	0
5		OPERATING & MAINTENANCE EXPENSE		6,344,633	5,075,345	970,796	1,145	192	297,155	0	0
6		DEPRECIATION & AMORTIZATION		2,317,133	1,854,772	353,436	417	285	108,223	0	0
7		FEDERAL INCOME TAX		1,422,530	522,083	682,558	707	22,012	195,170	0	0
8		KENTUCKY STATE INCOME TAX		369,850	266,731	79,422	94	66	23,538	0	0
9		TAXES OTHER THAN INCOME		1,283,915	1,027,718	195,837	231	169	59,960	0	0
10		TOTAL EXPENSES & TAXES		11,738,062	8,746,649	2,282,049	2,594	22,723	684,046	0	0
11		OPERATING INCOME		8,147,126	4,082,353	3,148,219	3,672	83,068	829,814	0	0
12		INTEREST EXPENSE		2,238,136	1,672,015	495,456	912	185	69,568	0	0
13		INCOME AVAILABLE FOR COMMON EQUITY		5,908,990	2,410,338	2,652,763	2,760	82,883	760,246	0	0
14		RATE BASE		108,647,381	81,165,779	24,051,282	44,267	8,982	3,377,070	0	0
15		RATE OF RETURN AUTHORIZED ON RATE BASE		7.50%	5.03%	13.09%	8.30%	924.80%	24.57%	0.00%	0.00%
16		UNITIZED RETURN		1.00	0.67	1.75	1.11	123.64	3.28	0.00	0.00

RATE OF RETURN BY RATE SCHEDULE - @ PROPOSED RATES
FOR THE TWELVE MONTHS ENDED 12/31/2022

DEMAND RELATED
CUSTOMER-DEMAND
FORECASTED TEST YEAR - ORIGINAL FILING

COLUMBIA GAS OF KENTUCKY, INC.
 RATE OF RETURN BY RATE SCHEDULE - @ AUTHORIZED RETURN
 FOR THE TWELVE MONTHS ENDED 12/31/2022

ATTACHMENT KLJ-ACOS-1
PAGE 105 OF 129
WITNESS: JOHNSON

LINE NO.	ACCT NO.	ACCOUNT TITLE	ALLOC FACTOR (C)	TOTAL DEMAND (D)	GS-RESIDENTIAL (E)	GS-OTHER (F)	IUS (G)	DS-ML (H)	DS/IS (I)	NOT USED (J)	NOT USED (K)
				\$	\$	\$	\$	\$	\$	\$	\$
1		TOTAL REVENUES		19,857,969	15,495,780	3,621,195	5,783	(4,690)	739,901	0	0
2		COST OF GAS		0	0	0	0	0	0	0	0
3		OPERATING & MAINTENANCE EXPENSE		6,344,464	5,092,093	959,435	1,143	(502)	292,295	0	0
4		DEPRECIATION & AMORTIZATION		2,317,129	1,854,772	353,436	417	285	108,223	0	0
5		FEDERAL INCOME TAX		1,417,135	1,050,764	323,915	612	109	41,735	0	0
6		KENTUCKY STATE INCOME TAX		368,498	399,233	(10,464)	70	(5,423)	(14,917)	0	0
7		TAXES OTHER THAN INCOME		<u>1,283,915</u>	<u>1,027,718</u>	<u>195,837</u>	<u>231</u>	<u>169</u>	<u>59,960</u>	<u>0</u>	<u>0</u>
8		TOTAL EXPENSES & TAXES		11,731,142	9,424,580	1,822,159	2,473	(5,363)	487,296	0	0
9		OPERATING INCOME		8,126,827	6,071,199	1,799,036	3,310	672	252,605	0	0
10		INTEREST EXPENSE		<u>2,238,136</u>	<u>1,672,015</u>	<u>495,456</u>	<u>912</u>	<u>185</u>	<u>69,568</u>	<u>0</u>	<u>0</u>
11		INCOME AVAILABLE FOR COMMON EQUITY		5,888,691	4,399,184	1,303,580	2,398	487	183,037	0	0
12		RATE BASE		108,647,381	81,165,779	24,051,282	44,267	8,982	3,377,070	0	0
13		RATE OF RETURN AUTHORIZED ON RATE BASE		7.48%	7.48%	7.48%	7.48%	7.49%	7.48%	0.00%	0.00%
14		UNITIZED RETURN		1.00	1.00	1.00	1.00	1.00	1.00	0.00	0.00

DEMAND RELATED
 CUSTOMER-DEMAND
 FORECASTED TEST YEAR - ORIGINAL FILING

ATTACHMENT KLJ-ACOS-1
PAGE 106 OF 129
WITNESS: JOHNSON

COLUMBIA GAS OF KENTUCKY, INC.
DEVELOPMENT OF PROFORMA ADJUSTMENTS
FOR THE TWELVE MONTHS ENDED 12/31/2022

DEMAND RELATED
CUSTOMER-DEMAND
FORECASTED TEST YEAR - ORIGINAL FILING

LINE NO.	DESCRIPTION (A)	ALLOC FACTOR (B)	DEMAND (C)	GS-RESIDENTIAL (D)	GS-OTHER (E)	IUS (F)	DS-ML (G)	DS/IS (H)	NOT USED (I)	NOT USED (J)
1	OPERATING REVENUE		4,371,011	5,594,291	(672,777)	866	(109,477)	(441,892)	0	0
2	LESS: GAS COST @ CITY GATE CHANGE		0	0	0	0	0	0	0	0
3	LESS: UNCOLLECTIBLES @ 0.00428000		18,709	23,944	(2,879)	4	(469)	(1,891)	0	0
4	LESS: PSC FEES @ 0.00200000		8,742	11,189	(1,346)	2	(219)	(884)	0	0
5	TAXABLE INCOME FOR STATE INCOME TAX		4,343,560	5,559,158	(668,552)	860	(108,789)	(439,117)	0	0
6	LESS: KENTUCKY STATE INCOME TAX @ 0.0500		217,178	277,958	(33,428)	43	(5,439)	(21,956)	0	0
7	TAXABLE INCOME FOR FEDERAL INCOME TAX		4,126,382	5,281,200	(635,124)	817	(103,350)	(417,161)	0	0
8	LESS: FEDERAL INCOME TAX @ 0.21000000		866,540	1,109,052	(133,376)	172	(21,704)	(87,604)	0	0
9	OPERATING INCOME		3,259,842	4,172,148	(501,748)	645	(81,646)	(329,557)	0	0

ATTACHMENT KLJ-ACOS-1
PAGE 107 OF 129
WITNESS: JOHNSON

COLUMBIA GAS OF KENTUCKY, INC.
RATE OF RETURN BY CLASS - @ CURRENT RATES
FOR THE TWELVE MONTHS ENDED 12/31/2022

DEMAND RELATED
CUSTOMER-DEMAND
FORECASTED TEST YEAR - ORIGINAL FILING

LINE NO.	ACCT NO.	ACCOUNT TITLE	ALLOC FACTOR (C)	TOTAL DEMAND (D)	GS-RESIDENTIAL (E)	GS-OTHER (F)	IUS (G)	DS-ML (H)	DS/IS (I)	NOT USED (J)	NOT USED (K)
				\$	\$	\$	\$	\$	\$	\$	\$
1		TOTAL REVENUES [1]		15,486,957	9,901,488	4,293,972	4,917	104,787	1,181,793	0	0
2		COST OF GAS		0	0	0	0	0	0	0	0
3		OPERATING & MAINTENANCE EXPENSE [2]		6,317,017	5,056,960	963,660	1,137	186	295,070	0	0
4		DEPRECIATION & AMORTIZATION [3]		2,317,129	1,854,772	353,436	417	285	108,223	0	0
5		FEDERAL INCOME TAX [4]		550,594	(58,288)	457,291	440	21,813	129,339	0	0
6		KENTUCKY STATE INCOME TAX [5]		151,320	121,275	22,964	27	16	7,039	0	0
7		TAXES OTHER THAN INCOME [6]		<u>1,283,915</u>	<u>1,027,718</u>	<u>195,837</u>	<u>231</u>	<u>169</u>	<u>59,960</u>	<u>0</u>	<u>0</u>
8		TOTAL EXPENSES & TAXES		10,619,976	8,002,437	1,993,188	2,252	22,468	599,631	0	0
9		OPERATING INCOME		4,866,981	1,899,051	2,300,785	2,665	82,319	582,162	0	0
10		INTEREST EXPENSE [7]		<u>2,238,136</u>	<u>1,672,015</u>	<u>495,456</u>	<u>912</u>	<u>185</u>	<u>69,568</u>	<u>0</u>	<u>0</u>
11		INCOME AVAILABLE FOR COMMON EQUITY		2,628,845	227,036	1,805,329	1,753	82,134	512,594	0	0
12		RATE BASE [8]		108,647,381	81,165,779	24,051,282	44,267	8,982	3,377,070	0	0
13		RATE OF RETURN EARNED ON RATE BASE		4.48%	2.34%	9.57%	6.02%	916.46%	17.24%	0.00%	0.00%
14		UNITIZED RETURN		1.00	0.52	2.14	1.34	204.57	3.85	0.00	0.00

REFERENCES: [1] PAGE 114, [2] PAGE 122, [3] PAGE 113, [4] PAGE 127, [5] PAGE 125, [6] PAGE 123, [7] PAGE 126, [8] PAGE 128.

ATTACHMENT KLJ-ACOS-1
PAGE 109 OF 129
WITNESS: JOHNSON

COLUMBIA GAS OF KENTUCKY, INC.
GROSS DISTRIBUTION & GENERAL PLANT ALLOCATION
FOR THE TWELVE MONTHS ENDED 12/31/2022

DEMAND RELATED
CUSTOMER-DEMAND
FORECASTED TEST YEAR - ORIGINAL FILING

LINE NO.	ACCT NO.	ACCOUNT TITLE	ALLOC FACTOR	TOTAL DEMAND	GS-RESIDENTIAL	GS-OTHER	IUS	DS-ML	DS/IS	NOT USED	NOT USED
(A)	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)
				\$	\$	\$	\$	\$	\$	\$	\$
1	380.00	DIRECT SERVICES		0	0	0	0	0	0	0	0
2	381.00	METERS	16	0	0	0	0	0	0	0	0
3	382.00	METER INSTALLATIONS	16	0	0	0	0	0	0	0	0
4	383.00	HOUSE REGULATORS	16	0	0	0	0	0	0	0	0
5	384.00	HOUSE REG INSTALLATIONS	16	0	0	0	0	0	0	0	0
6	385.00	IND M&R EQUIPMENT	17	0	0	0	0	0	0	0	0
7	385.00	DIRECT IND M&R EQUIPMENT		(0)	0	0	0	(0)	0	0	0
8	387.20	ODORIZATION	7DEM	0	0	0	0	0	0	0	0
9	387.41	TELEPHONE	7DEM	115,416	92,385	17,604	21	16	5,390	0	0
10	387.42	RADIO	7DEM	124,711	99,825	19,022	22	17	5,824	0	0
11	387.44	OTHER COMMUNICATION	7DEM	19,909	15,936	3,037	4	3	930	0	0
12	387.45	TELEMETERING	7DEM	751,778	601,761	114,669	135	105	35,108	0	0
13	387.46	OTHER	7DEM	51,351	41,104	7,833	9	7	2,398	0	0
14		TOTAL DISTRIBUTION PLANT		103,480,570	82,830,918	15,783,775	18,624	14,357	4,832,896	0	0
15		GENERAL PLANT									
16	391.10	OFF FURN & EQUIP - UNSPEC	7DEM	121,900	97,575	18,593	22	17	5,693	0	0
17	391.11	OFF FURN & EQUIP - DATA HAND	7DEM	0	0	0	0	0	0	0	0
18	391.12	OFF FURN & EQUIP - INFO SYSTEM	7DEM	164,625	131,774	25,110	30	23	7,688	0	0
19	392.20	TR EQ - TRAILER > \$1,000	7DEM	15,040	12,039	2,294	3	2	702	0	0
20	392.21	TR EQ - TRAILER < \$1,000	7DEM	3,841	3,075	586	1	1	179	0	0
21	394.10	TOOLS,SHOP, & GAR EQ-GARAGE & SERV	7DEM	1,529	1,224	233	0	0	71	0	0
22	394.13	TOOLS,SHOP, & GAR EQ-UND TANK CLEANUP	7DEM	0	0	0	0	0	0	0	0
23	393.00	STORES EQUIPMENT	7DEM	0	0	0	0	0	0	0	0
24	394.20	SHOP EQUIPMENT	7DEM	0	0	0	0	0	0	0	0
25	394.30	TOOLS & OTHER EQUIPMENT	7DEM	688,949	551,469	105,085	124	96	32,174	0	0
26	395.00	LABORATORY EQUIPMENT	7DEM	654	523	100	0	0	31	0	0
27	396.00	POWER OP EQUIP-GEN TOOLS	7DEM	29,136	23,322	4,444	5	4	1,361	0	0
28	397.50	COMMUNICATION EQUIP - TELEMETERING	7DEM	0	0	0	0	0	0	0	0
29	398.00	MISCELLANEOUS EQUIPMENT	7DEM	15,967	12,781	2,435	3	2	746	0	0
30		TOTAL GENERAL PLANT		1,041,641	833,782	158,880	188	145	48,645	0	0
31		TOTAL PLANT IN SERVICE (101 - 106)		106,289,740	85,079,519	16,212,257	19,130	14,749	4,964,084	0	0

ATTACHMENT KLJ-ACOS-1
PAGE 111 OF 129
WITNESS: JOHNSON

COLUMBIA GAS OF KENTUCKY, INC.
GROSS DISTRIBUTION & GENERAL PLANT DEPRECIATION RESERVE ALLOC
FOR THE TWELVE MONTHS ENDED 12/31/2022

DEMAND RELATED
CUSTOMER-DEMAND
FORECASTED TEST YEAR - ORIGINAL FILING

LINE NO.	ACCT NO.	ACCOUNT TITLE (B)	ALLOC FACTOR (C)	TOTAL DEMAND (D)	GS-RESIDENTIAL (E)	GS-OTHER (F)	IUS (G)	DS-ML (H)	DS/IS (I)	NOT USED (J)	NOT USED (K)
				\$	\$	\$	\$	\$	\$	\$	\$
1	381.00	METERS	16	0	0	0	0	0	0	0	0
2	382.00	METER INSTALLATIONS	16	(0)	0	0	0	0	0	0	0
3	383.00	HOUSE REGULATORS	16	(0)	0	0	0	0	0	0	0
4	384.00	HOUSE REG INSTALLATIONS	16	(0)	0	0	0	0	0	0	0
5	385.00	IND M&R EQUIPMENT	17	(0)	0	0	0	0	0	0	0
6	385.00	DIRECT IND M&R EQUIPMENT		0	0	0	0	0	0	0	0
7	387.20	ODORIZATION	7DEM	(9,408)	(7,531)	(1,435)	(2)	(1)	(439)	0	0
8	387.41	TELEPHONE	7DEM	80,338	64,306	12,254	14	11	3,752	0	0
9	387.42	RADIO	7DEM	108,107	86,534	16,490	19	15	5,049	0	0
10	387.44	OTHER COMMUNICATION	7DEM	9,978	7,987	1,522	2	1	466	0	0
11	387.45	TELEMETERING	7DEM	97,907	78,370	14,934	18	14	4,572	0	0
12	387.46	OTHER	7DEM	25,277	20,233	3,856	5	4	1,180	0	0
13		TOTAL DISTRIBUTION PLANT		18,624,702	14,907,297	2,840,648	3,352	3,617	869,787	0	0
14		GENERAL PLANT									
15	391.10	OFF FURN & EQUIP - UNSPEC	7DEM	2,228	1,784	340	0	0	104	0	0
16	391.11	OFF FURN & EQUIP - DATA HAND	7DEM	(4,053)	(3,245)	(618)	(1)	(1)	(189)	0	0
17	391.12	OFF FURN & EQUIP - INFO SYSTEM	7DEM	151,619	121,364	23,127	27	21	7,081	0	0
18	392.20	TR EQ - TRAILER > \$1,000	7DEM	9,841	7,877	1,501	2	1	460	0	0
19	392.21	TR EQ - TRAILER < \$1,000	7DEM	7,310	5,851	1,115	1	1	341	0	0
20	394.10	TOOLS,SHOP, & GAR EQ-GARAGE & SERV	7DEM	547	438	83	0	0	26	0	0
21	394.13	TOOLS,SHOP, & GAR EQ-UND TANK CLEANUP	7DEM	5,957	4,768	909	1	1	278	0	0
22	393.00	STORES EQUIPMENT	7DEM	0	0	0	0	0	0	0	0
23	394.20	SHOP EQUIPMENT	7DEM	29	23	4	0	0	1	0	0
24	394.30	TOOLS & OTHER EQUIPMENT	7DEM	254,213	203,485	38,775	46	36	11,872	0	0
25	395.00	LABORATORY EQUIPMENT	7DEM	586	469	89	0	0	27	0	0
26	396.00	POWER OP EQUIP-GEN TOOLS	7DEM	24,013	19,221	3,663	4	3	1,121	0	0
27		RETIREMENT WORK IN PROGRESS	7DEM	0	0	0	0	0	0	0	0
28	398.00	MISCELLANEOUS EQUIPMENT	7DEM	8,512	6,814	1,298	2	1	398	0	0
29		TOTAL GENERAL PLANT		460,802	368,849	70,286	82	63	21,520	0	0
30		TOTAL PLANT RESERVE		19,816,313	15,861,122	3,022,404	3,565	3,783	925,436	0	0

ATTACHMENT KLJ-ACOS-1
PAGE 113 OF 129
WITNESS: JOHNSON

COLUMBIA GAS OF KENTUCKY, INC.
GROSS DISTRIBUTION & GENERAL PLANT DEPRECIATION EXPENSE
FOR THE TWELVE MONTHS ENDED 12/31/2022

DEMAND RELATED
CUSTOMER-DEMAND
FORECASTED TEST YEAR - ORIGINAL FILING

LINE NO.	ACCT NO.	ACCOUNT TITLE (B)	ALLOC FACTOR (C)	TOTAL DEMAND (D)	GS-RESIDENTIAL (E)	GS-OTHER (F)	IUS (G)	DS-ML (H)	DS/IS (I)	NOT USED (J)	NOT USED (K)
				\$	\$	\$	\$	\$	\$	\$	\$
1	381.00	METERS	16	0	0	0	0	0	0	0	0
2	382.00	METER INSTALLATIONS	16	0	0	0	0	0	0	0	0
3	383.00	HOUSE REGULATORS	16	0	0	0	0	0	0	0	0
4	384.00	HOUSE REG INSTALLATIONS	16	0	0	0	0	0	0	0	0
5	385.00	IND M&R EQUIPMENT	17	(0)	0	0	0	0	0	0	0
6	385.00	DIRECT IND M&R EQUIPMENT		0	0	0	0	0	0	0	0
7	387.20	ODORIZATION	7DEM	0	0	0	0	0	0	0	0
8	387.41	TELEPHONE	7DEM	3,682	2,947	562	1	1	172	0	0
9	387.42	RADIO	7DEM	3,978	3,184	607	1	1	186	0	0
10	387.44	OTHER COMMUNICATION	7DEM	635	508	97	0	0	30	0	0
11	387.45	TELEMETERING	7DEM	23,960	19,179	3,655	4	3	1,119	0	0
12	387.46	OTHER	7DEM	4,884	3,909	745	1	1	228	0	0
13		TOTAL DISTRIBUTION PLANT		1,898,985	1,520,069	289,658	342	228	88,693	0	0
14		GENERAL PLANT									
15	391.10	OFF FURN & EQUIP - UNSPEC	7DEM	20,622	16,507	3,145	4	3	963	0	0
16	391.11	OFF FURN & EQUIP - DATA HAND	7DEM	1,622	1,298	247	0	0	76	0	0
17	391.12	OFF FURN & EQUIP - INFO SYSTEM	7DEM	38,277	30,639	5,838	7	5	1,788	0	0
18	392.20	TR EQ - TRAILER > \$1,000	7DEM	130	104	20	0	0	6	0	0
19	392.21	TR EQ - TRAILER < \$1,000	7DEM	34	27	5	0	0	2	0	0
20	394.10	TOOLS,SHOP, & GAR EQ-GARAGE & SERV	7DEM	60	48	9	0	0	3	0	0
21	394.13	TOOLS,SHOP, & GAR EQ-UND TANK CLEANUP	7DEM	0	0	0	0	0	0	0	0
22	393.00	STORES EQUIPMENT	7DEM	0	0	0	0	0	0	0	0
23	394.20	SHOP EQUIPMENT	7DEM	0	0	0	0	0	0	0	0
24	394.30	TOOLS & OTHER EQUIPMENT	7DEM	23,998	19,209	3,660	4	3	1,121	0	0
25	395.00	LABORATORY EQUIPMENT	7DEM	33	26	5	0	0	2	0	0
26	396.00	POWER OP EQUIP-GEN TOOLS	7DEM	0	0	0	0	0	0	0	0
27	398.00	MISCELLANEOUS EQUIPMENT	7DEM	1,966	1,574	300	0	0	92	0	0
28		TOTAL GENERAL PLANT		86,742	69,432	13,229	15	11	4,053	0	0
29		TOTAL DEPRECIATION EXPENSE		2,317,129	1,854,772	353,436	417	285	108,223	0	0

ATTACHMENT KLJ-ACOS-1
 PAGE 114 OF 129
 WITNESS: JOHNSON

COLUMBIA GAS OF KENTUCKY, INC.
 OPERATING REVENUE @ CURRENT RATES
 FOR THE TWELVE MONTHS ENDED 12/31/2022

DEMAND RELATED
 CUSTOMER-DEMAND
 FORECASTED TEST YEAR - ORIGINAL FILING

LINE NO.	ACCT NO.	ACCOUNT TITLE (B)	ALLOC FACTOR (C)	TOTAL DEMAND (D)	GS-RESIDENTIAL (E)	GS-OTHER (F)	IUS (G)	DS-ML (H)	DS/IS (I)	NOT USED (J)	NOT USED (K)
				\$	\$	\$	\$	\$	\$	\$	\$
1		OPERATING REVENUE									
2	480.00	RESIDENTIAL SALES		8,704,047	8,704,047	0	0	0	0	0	0
3	481.10	COMMERCIAL SALES		2,976,915	0	2,976,915	0	0	0	0	0
4	481.20	INDUSTRIAL SALES		147,584	0	142,702	4,883	0	0	0	0
5		TOTAL SALES REVENUE		11,828,546	8,704,047	3,119,616	4,883	0	0	0	0
6	487.00	FORFEITED DISCOUNTS		62,277	39,890	18,928	34	279	3,146	0	0
7	488.00	MISC. SERVICE REVENUE	6	0	0	0	0	0	0	0	0
8	489.00	REVENUE FROM TRANSPORTATION		3,596,134	1,157,551	1,155,428	0	104,508	1,178,647	0	0
9	495.00	OTHER	6	0	0	0	0	0	0	0	0
10		TOTAL OTHER GAS DEPT REVENUE		3,658,411	1,197,441	1,174,356	34	104,787	1,181,793	0	0
11		TOTAL OPERATING REVENUE		15,486,957	9,901,488	4,293,972	4,917	104,787	1,181,793	0	0

ATTACHMENT KLJ-ACOS-1
PAGE 116 OF 129
WITNESS: JOHNSON

COLUMBIA GAS OF KENTUCKY, INC.
DISTRIBUTION EXPENSE ALLOCATION - LABOR
FOR THE TWELVE MONTHS ENDED 12/31/2022

DEMAND RELATED
CUSTOMER-DEMAND
FORECASTED TEST YEAR - ORIGINAL FILING

LINE NO.	ACCT NO.	ACCOUNT TITLE (B)	ALLOC FACTOR (C)	TOTAL DEMAND (D)	GS-RESIDENTIAL (E)	GS-OTHER (F)	IUS (G)	DS-ML (H)	DS/IS (I)	NOT USED (J)	NOT USED (K)
				\$	\$	\$	\$		\$	\$	\$
1		DISTRIBUTION EXPENSES									
2	870	SUPERVISION & ENGINEERING	10DEM	58,892	47,145	8,984	11	2	2,751	0	0
3	871	DISTRIBUTION LOAD DISPATCH	4	0	0	0	0	0	0	0	0
4	874	MAINS & SERVICES	14DEM	427,210	341,994	65,171	77	13	19,955	0	0
5	875	M & R - GENERAL	18DEM	47,512	38,035	7,248	9	1	2,219	0	0
6	876	M & R - INDUSTRIAL	8	0	0	0	0	0	0	0	0
7	878	METERS & HOUSE REGULATORS	16	0	0	0	0	0	0	0	0
8	879	CUSTOMER INSTALLATION	16	(0)	0	0	0	0	0	0	0
9	880	OTHER	10DEM	50,319	40,282	7,676	9	2	2,350	0	0
10	881	RENTS	10DEM	0	0	0	0	0	0	0	0
11		TOTAL OPERATION		583,934	467,456	89,079	106	18	27,275	0	0
12		MAINTENANCE									
13	885	SUPERVISION & ENGINEERING	10DEM	7,574	6,063	1,155	1	0	354	0	0
14	886	STRUCTURES & IMPROVEMENTS	18DEM	1,772	1,419	270	0	0	83	0	0
15	887	MAINS	18DEM	269,613	215,833	41,129	49	8	12,594	0	0
16	889	M & R - GENERAL	18DEM	76,473	61,219	11,666	14	2	3,572	0	0
17	890	M & R - INDUSTRIAL	8	(0)	0	0	0	0	0	0	0
18	892	SERVICES	15	(0)	0	0	0	0	0	0	0
19	893	METERS & HOUSE REGULATORS	16	0	0	0	0	0	0	0	0
20	894	OTHER EQUIPMENT	10DEM	16,142	12,922	2,462	3	0	754	0	0
21		TOTAL MAINTENANCE		371,574	297,456	56,682	67	10	17,357	0	0

COLUMBIA GAS OF KENTUCKY, INC.
DISTRIBUTION AND A&G EXPENSE ALLOCATION - LABOR
FOR THE TWELVE MONTHS ENDED 12/31/2022

ATTACHMENT KLJ-ACOS-1
PAGE 118 OF 129
WITNESS: JOHNSON

LINE NO.	ACCT NO.	ACCOUNT TITLE (B)	ALLOC FACTOR (C)	DEMAND (D)	GS-RESIDENTIAL (E)	GS-OTHER (F)	IUS (G)	DS-ML (H)	DS/IS (I)	NOT USED (J)	NOT USED (K)
				TOTAL							
				\$	\$	\$	\$	\$	\$	\$	\$
1		SALES									
2	911	SUPERVISION	6	0	0	0	0	0	0	0	0
3	912	DEMONSTRATION & SELLING	6	0	0	0	0	0	0	0	0
4	913	ADVERTISING	6	0	0	0	0	0	0	0	0
5	916	MISC.	6	0	0	0	0	0	0	0	0
6		TOTAL SALES		0	0	0	0	0	0	0	0
7		TOTAL DISTRIBUTION EXPENSES		955,508	764,912	145,761	173	28	44,632	0	0
8		ADMINISTRATIVE & GENERAL									
9	920	SALARIES	12DEM	209,905	168,035	32,021	38	6	9,805	0	0
10	921	OFFICE SUPPLIES & EXPENSES	12DEM	2,466	1,974	376	0	0	115	0	0
11	922	ADMIN. EXPENSES TRANSFERRED	12DEM	0	0	0	0	0	0	0	0
12	923	OUTSIDE SERVICES	12DEM	142	114	22	0	0	7	0	0
13	924	PROPERTY INSURANCE	12DEM	0	0	0	0	0	0	0	0
14	925	INJURIES AND DAMAGES	12DEM	0	0	0	0	0	0	0	0
15	926	EMPLOYEE PENSIONS & BENEFITS	12DEM	529	423	81	0	0	25	0	0
16	928	REG COMMISSION EXP - GENERAL	12DEM	0	0	0	0	0	0	0	0
17	930.10	MISC. - INSTITUT & GOODWILL ADV	12DEM	0	0	0	0	0	0	0	0
18	930.20	MISC. - GENERAL	12DEM	0	0	0	0	0	0	0	0
19	931	RENTS	12DEM	0	0	0	0	0	0	0	0
20	935.13	MAINT. STRUCTURES & IMPROV.	12DEM	0	0	0	0	0	0	0	0
21	935.23	MAINT. - GEN'L OFFICE	12DEM	0	0	0	0	0	0	0	0
22		FURNITURE & EQUIPMENT	12DEM	0	0	0	0	0	0	0	0
23	932	MAINT.-MISCELLANEOUS	12DEM	0	0	0	0	0	0	0	0
24		TOTAL ADMIN & GENERAL - LABOR		213,042	170,546	32,500	38	6	9,952	0	0
25		TOTAL O & M EXPENSE - LABOR		1,168,550	935,458	178,261	211	34	54,584	0	0

ATTACHMENT KLJ-ACOS-1
PAGE 119 OF 129
WITNESS: JOHNSON

COLUMBIA GAS OF KENTUCKY, INC.
DISTRIBUTION EXPENSE ALLOCATION - M & E
FOR THE TWELVE MONTHS ENDED 12/31/2022

DEMAND RELATED
CUSTOMER-DEMAND
FORECASTED TEST YEAR - ORIGINAL FILING

LINE NO.	ACCT NO.	ACCOUNT TITLE (B)	ALLOC FACTOR (C)	TOTAL DEMAND (D)	GS-RESIDENTIAL (E)	GS-OTHER (F)	IUS (G)	DS-ML (H)	DS/IS (I)	NOT USED (J)	NOT USED (K)
				\$	\$	\$	\$	\$	\$	\$	\$
1		DISTRIBUTION EXPENSES									
2	870	SUPERVISION & ENGINEERING	11DEM	144,849	115,956	22,097	26	4	6,766	0	0
3	871	DISTRIBUTION LOAD DISPATCH	4	(0)	0	0	0	0	0	0	0
4	874	MAINS & SERVICES	14DEM	922,975	738,869	140,800	166	28	43,112	0	0
5	875	M & R - GENERAL	18DEM	39,487	31,610	6,024	7	1	1,844	0	0
6	876	M & R - INDUSTRIAL	8	0	0	0	0	0	0	0	0
7	878	METERS & HOUSE REGULATORS	16	0	0	0	0	0	0	0	0
8	879	CUSTOMER INSTALLATION	16	(0)	0	0	0	0	0	0	0
9	880	OTHER	11DEM	132,156	105,795	20,160	24	4	6,173	0	0
10	881	RENTS	11DEM	7,636	6,113	1,165	1	0	357	0	0
11		TOTAL OPERATION		1,247,102	998,343	190,246	224	37	58,252	0	0
12		MAINTENANCE									
13	885	SUPERVISION & ENGINEERING	11DEM	1,468	1,175	224	0	0	69	0	0
14	886	STRUCTURES & IMPROVEMENTS	18DEM	42,425	33,962	6,472	8	1	1,982	0	0
15	887	MAINS	18DEM	463,448	371,004	70,699	83	14	21,648	0	0
16	889	M & R - GENERAL	18DEM	140,418	112,409	21,421	25	4	6,559	0	0
17	890	M & R - INDUSTRIAL	8	(0)	0	0	0	0	0	0	0
18	892	SERVICES	15	0	0	0	0	0	0	0	0
19	893	METERS & HOUSE REGULATORS	16	(0)	0	0	0	0	0	0	0
20	894	OTHER EQUIPMENT	11DEM	35,302	28,260	5,385	6	1	1,649	0	0
21		TOTAL MAINTENANCE		683,061	546,810	104,201	122	20	31,907	0	0

ATTACHMENT KLJ-ACOS-1
 PAGE 120 OF 129
 WITNESS: JOHNSON

COLUMBIA GAS OF KENTUCKY, INC.
 DISTRIBUTION EXPENSE ALLOCATION - M & E
 FOR THE TWELVE MONTHS ENDED 12/31/2022

DEMAND RELATED
 CUSTOMER-DEMAND
 FORECASTED TEST YEAR - ORIGINAL FILING

LINE NO.	ACCT NO.	ACCOUNT TITLE	ALLOC FACTOR (C)	TOTAL DEMAND (D)	GS-RESIDENTIAL (E)	GS-OTHER (F)	IUS (G)	DS-ML (H)	DS/IS (I)	NOT USED (J)	NOT USED (K)
		(B)	(C)	\$	\$	\$	\$	\$	\$	\$	\$
1		CUSTOMER ACCOUNTS									
2	901	SUPERVISION	6	0	0	0	0	0	0	0	0
3	902	METER READING	6	(0)	0	0	0	0	0	0	0
4	903	CUSTOMER RECORDS & COLLECTIONS	6	(0)	0	0	0	0	0	0	0
5	904	UNCOLLECTIBLE ACCOUNTS	21	0	0	0	0	0	0	0	0
6	905	MISC.	6	0	0	0	0	0	0	0	0
7	920	SALARIES	6	0	0	0	0	0	0	0	0
8	921	OFFICE SUPPLIES AND EXPENSE	6	0	0	0	0	0	0	0	0
9	931	RENTS	6	0	0	0	0	0	0	0	0
10	935	GENERAL PLANT MAINTENANCE	6	0	0	0	0	0	0	0	0
11		TOTAL CUSTOMER ACCT.		(0)	0	0	0	0	0	0	0
12		CUSTOMER SERVICE & INFORMATIONAL									
13	907	SUPERVISION	6	0	0	0	0	0	0	0	0
14	908	CUSTOMER ASSISTANCE	6	0	0	0	0	0	0	0	0
15	909	INFO. & INSTRUCTIONAL	6	(0)	0	0	0	0	0	0	0
16	910	MISCELLANEOUS	6	(0)	0	0	0	0	0	0	0
17	920	SALARIES	6	0	0	0	0	0	0	0	0
18	921	OFFICE SUPPLIES AND EXPENSE	6	0	0	0	0	0	0	0	0
19	931	RENTS	6	0	0	0	0	0	0	0	0
20	935	GENERAL PLANT MAINTENANCE	6	0	0	0	0	0	0	0	0
21		TOTAL CUSTOMER SERVICE & INFO.		(0)	0	0	0	0	0	0	0

COLUMBIA GAS OF KENTUCKY, INC.
DISTRIBUTION EXPENSE ALLOCATION - M & E
FOR THE TWELVE MONTHS ENDED 12/31/2022

ATTACHMENT KLJ-ACOS-1
PAGE 121 OF 129
WITNESS: JOHNSON

LINE NO.	ACCT NO.	ACCOUNT TITLE (B)	ALLOC FACTOR (C)	TOTAL DEMAND (D)	GS-RESIDENTIAL (E)	GS-OTHER (F)	IUS (G)	DS-ML (H)	DS/IS (I)	NOT USED (J)	NOT USED (K)
				\$	\$	\$	\$	\$	\$	\$	\$
1		SALES									
2	911	SUPERVISION	6	0	0	0	0	0	0	0	0
3	912	DEMONSTRATION & SELLING	6	(0)	0	0	0	0	0	0	0
4	913	ADVERTISING	6	0	0	0	0	0	0	0	0
5	916	MISC.	6	0	0	0	0	0	0	0	0
6		TOTAL SALES		0	0	0	0	0	0	0	0
7		TOTAL DISTRIBUTION EXPENSES		1,930,162	1,545,153	294,447	346	57	90,159	0	0
8		ADMINISTRATIVE & GENERAL									
9	920	SALARIES	13DEM	843,510	675,255	128,677	152	25	39,400	0	0
10	921	OFFICE SUPPLIES & EXPENSES	13DEM	183,056	146,542	27,925	33	5	8,551	0	0
11	922	ADMIN. EXPENSES TRANSFERRED	13DEM	0	0	0	0	0	0	0	0
12	923	OUTSIDE SERVICES	13DEM	902,996	722,875	137,752	163	27	42,179	0	0
13	924	PROPERTY INSURANCE	13DEM	6,454	5,167	985	1	0	301	0	0
14	925	INJURIES AND DAMAGES	12DEM	334,211	267,546	50,984	60	10	15,611	0	0
15	926	EMPLOYEE PENSIONS & BENEFITS	12DEM	659,491	527,942	100,605	119	20	30,805	0	0
16	926	DIRECT EMPLOYEE PENSIONS & BENEFITS		0	0	0	0	0	0	0	0
17	928	REG COMMISSION EXP - GENERAL	13DEM	21,056	16,856	3,212	4	1	984	0	0
18	928	REGULATORY COMMISSION EXP - PSC @ 0.002000	13DEM	38,350	30,700	5,850	7	1	1,791	0	0
19	930.10	MISC. - INSTITUT & GOODWILL ADV	13DEM	2,443	1,956	373	0	0	114	0	0
20	930.20	MISC. - GENERAL	13DEM	(88)	(71)	(13)	0	0	(4)	0	0
21	931	RENTS	13DEM	114,037	91,290	17,396	21	3	5,327	0	0
22	935.13	MAINT. STRUCTURES & IMPROV.	13DEM	0	0	0	0	0	0	0	0
23	935.23	MAINT. - GENL OFFICE		0	0	0	0	0	0	0	0
24		FURNITURE & EQUIPMENT	13DEM	0	0	0	0	0	0	0	0
25	932	MAINT.-MISCELLANEOUS	13DEM	112,788	90,291	17,206	20	3	5,268	0	0
26		TOTAL ADMIN & GENERAL - M & E		3,218,305	2,576,349	490,952	580	95	150,327	0	0
27		TOTAL O & M EXPENSE - M & E		5,148,468	4,121,502	785,399	926	152	240,486	0	0

ATTACHMENT KLJ-ACOS-1
 PAGE 122 OF 129
 WITNESS: JOHNSON

COLUMBIA GAS OF KENTUCKY, INC.
 OPERATION & MAINTENANCE EXPENSE SUMMARY
 FOR THE TWELVE MONTHS ENDED 12/31/2022

DEMAND RELATED
 CUSTOMER-DEMAND
 FORECASTED TEST YEAR - ORIGINAL FILING

LINE NO.	ACCT NO.	ACCOUNT TITLE	ALLOC FACTOR (C)	TOTAL DEMAND (D)	GS-RESIDENTIAL (E)	GS-OTHER (F)	IUS (G)	DS-ML (H)	DS/IS (I)	NOT USED (J)	NOT USED (K)
	(A)	(B)	(C)	\$	\$	\$	\$	\$	\$	\$	\$
1		LABOR									
2		PRODUCTION									
3		DISTRIBUTION - O&M OPERATION		0	0	0	0	0	0	0	0
4		DISTRIBUTION - O&M MAINT.		583,934	467,456	89,079	106	18	27,275	0	0
5		CUSTOMER ACCOUNTS		371,574	297,456	56,682	67	10	17,357	0	0
6		CUSTOMER SERVICE & INFOR.		(0)	0	0	0	0	0	0	0
7		SALES		0	0	0	0	0	0	0	0
8		ADMINISTRATIVE & GENERAL		0	0	0	0	0	0	0	0
9		TOTAL LABOR EXPENSE		<u>213,042</u>	<u>170,546</u>	<u>32,500</u>	<u>38</u>	<u>6</u>	<u>9,952</u>	<u>0</u>	<u>0</u>
				1,168,550	935,458	178,261	211	34	54,584	0	0
10		M & E									
11		PRODUCTION									
12		DISTRIBUTION - O&M OPERATION		(0)	0	0	0	0	0	0	0
13		DISTRIBUTION - O&M MAINT.		1,247,102	998,343	190,246	224	37	58,252	0	0
14		CUSTOMER ACCOUNTS		683,061	546,810	104,201	122	20	31,907	0	0
15		CUSTOMER SERVICE & INFOR.		(0)	0	0	0	0	0	0	0
16		SALES		(0)	0	0	0	0	0	0	0
17		ADMINISTRATIVE & GENERAL		0	0	0	0	0	0	0	0
18		TOTAL M & E EXPENSE		<u>3,218,305</u>	<u>2,576,349</u>	<u>490,952</u>	<u>580</u>	<u>95</u>	<u>150,327</u>	<u>0</u>	<u>0</u>
				5,148,468	4,121,502	785,399	926	152	240,486	0	0
19		TOTAL O & M EXPENSES		6,317,017	5,056,960	963,660	1,137	186	295,070	0	0

DEMAND RELATED
 CUSTOMER-DEMAND
 FORECASTED TEST YEAR - ORIGINAL FILING
 COLUMBIA GAS OF KENTUCKY, INC.
 TAXES OTHER THAN INCOME
 FOR THE TWELVE MONTHS ENDED 12/31/2022
 ATTACHMENT KLJ-ACOS-1
 PAGE 123 OF 129
 WITNESS: JOHNSON

LINE NO.	ACCT NO.	ACCOUNT TITLE	ALLOC FACTOR (C)	TOTAL DEMAND (D)	GS-RESIDENTIAL (E)	GS-OTHER (F)	IUS (G)	DS-ML (H)	DS/IS (I)	NOT USED (J)	NOT USED (K)
				\$	\$	\$	\$	\$	\$	\$	\$
1	408	TAXES BASED ON PROPERTY	7DEM	1,188,096	951,012	181,220	214	166	55,484	0	0
2	408	TAXES BASED ON PAYROLL	12DEM	95,819	76,706	14,617	17	3	4,476	0	0
3	408	OTHER TAXES	12DEM	0	0	0	0	0	0	0	0
4		TOTAL TAXES OTHER THAN FIT		1,283,915	1,027,718	195,837	231	169	59,960	0	0

ATTACHMENT KLJ-ACOS-1
PAGE 124 OF 129
WITNESS: JOHNSON

COLUMBIA GAS OF KENTUCKY, INC.
KENTUCKY STATE INCOME TAX
FOR THE TWELVE MONTHS ENDED 12/31/2022

DEMAND RELATED
CUSTOMER-DEMAND
FORECASTED TEST YEAR - ORIGINAL FILING

LINE NO.	ACCT NO.	ACCOUNT TITLE	ALLOC FACTOR (C)	DEMAND (D)	GS-RESIDENTIAL (E)	GS-OTHER (F)	IUS (G)	DS-ML (H)	DS/IS (I)	NOT USED (J)	NOT USED (K)
				\$	\$	\$	\$	\$	\$	\$	\$
1		OPERATING INCOME BEFORE TAXES (PAGE 126, LINE 3)		5,568,895	1,962,038	2,781,039	3,132	104,147	718,540	0	0
2		LESS: RECONCILING ITEMS:									
3		IMPUTED INTEREST		2,238,136	1,672,015	495,456	912	185	69,568	0	0
4		FEDERAL FLOW-THROUGH STATUTORY ADJ	19DEM	15,613	12,497	2,381	3	2	729	0	0
5		FEDERAL TIMING STATUTORY ADJUSTMENTS	19DEM	(2,507,370)	(2,007,024)	(382,449)	(451)	(351)	(117,094)	0	0
6		STATE BONUS DISALLOWANCE	19DEM	(856,893)	(685,900)	(130,702)	(154)	(120)	(40,017)	0	0
7		NON DEDUCTIBLE EMPLOYEE EXPENSE	12DEM	7,100	5,684	1,083	1	0	332	0	0
8		TOTAL RECONCILING ITEMS		(3,341,550)	(2,674,743)	(509,687)	(601)	(469)	(156,050)	0	0
9		TAXABLE INCOME		8,910,445	4,636,781	3,290,726	3,733	104,616	874,590	0	0
10		STATE INCOME TAX @ 5.00%		(540)	(281)	(199)	(0)	(6)	(53)	0	0
11		PLUS: FOREIGN TAX PAYMENTS	19DEM	0	0	0	0	0	0	0	0
12		KENTUCKY STATE INCOME TAX - CURRENT		(540)	(281)	(199)	(0)	(6)	(53)	0	0

COLUMBIA GAS OF KENTUCKY, INC.
 KENTUCKY STATE INCOME TAX
 FOR THE TWELVE MONTHS ENDED 12/31/2022

ATTACHMENT KLJ-ACOS-1
 PAGE 125 OF 129
 WITNESS: JOHNSON

LINE NO.	ACCT NO.	ACCOUNT TITLE	ALLOC FACTOR (C)	TOTAL DEMAND (D)	GS-RESIDENTIAL (E)	GS-OTHER (F)	IUS (G)	DS-ML (H)	DS/IS (I)	NOT USED (J)	NOT USED (K)
		(B)	(C)	\$	\$	\$	\$	\$	\$	\$	\$
1		DEFERRED TAXES									
2		RECONCILIATION ITEMS:									
3		PROVISION FOR DEF STATE INCOME TAX	19DEM	168,213	134,646	25,657	30	24	7,856	0	0
4		FLOW-THROUGH EXCESS BOOK/TAX DEPREC.-STATE	19DEM	(1,390)	(1,113)	(212)	0	0	(65)	0	0
5		AMORTIZATION OF EXCESS ADIT-STATE	19DEM	(14,963)	(11,977)	(2,282)	(3)	(2)	(699)	0	0
6		TOTAL DEFERRED INCOME TAX		151,860	121,556	23,163	27	22	7,092	0	0
7		TOTAL KENTUCKY STATE INCOME TAX EXPENSE		151,320	121,275	22,964	27	16	7,039	0	0

ATTACHMENT KLJ-ACOS-1
PAGE 126 OF 129
WITNESS: JOHNSON

COLUMBIA GAS OF KENTUCKY, INC.
FEDERAL INCOME TAXES
FOR THE TWELVE MONTHS ENDED 12/31/2022

DEMAND RELATED
CUSTOMER-DEMAND
FORECASTED TEST YEAR - ORIGINAL FILING

LINE NO.	ACCT NO.	ACCOUNT TITLE	ALLOC FACTOR (C)	TOTAL DEMAND (D)	GS-RESIDENTIAL (E)	GS-OTHER (F)	IUS (G)	DS-ML (H)	DS/IS (I)	NOT USED (J)	NOT USED (K)
				\$	\$	\$	\$	\$	\$	\$	\$
1		OPERATING REVENUE		15,486,957	9,901,488	4,293,972	4,917	104,787	1,181,793	0	0
2		LESS: EXPENSES OTHER THAN FIT		9,918,062	7,939,450	1,512,933	1,785	640	463,253	0	0
3		OPERATING INCOME BEFORE TAXES		5,568,895	1,962,038	2,781,039	3,132	104,147	718,540	0	0
4		LESS: RECONCILING ITEMS:									
5		IMPUTED INTEREST		2,238,136	1,672,015	495,456	912	185	69,568	0	0
6		FEDERAL FLOW-THROUGH STATUTORY ADJ	19DEM	15,613	12,497	2,381	3	2	729	0	0
7		FEDERAL TIMING STATUTORY ADJUSTMENTS	19DEM	(2,507,370)	(2,007,024)	(382,449)	(451)	(351)	(117,094)	0	0
8		NON DEDUCTIBLE EMPLOYEE EXPENSE	12DEM	7,100	5,684	1,083	1	0	332	0	0
9		KENTUCKY STATE INCOME TAX DEDUCTION		(540)	(281)	(199)	(0)	(6)	(53)	0	0
10		TOTAL RECONCILING ITEMS		(2,484,117)	(1,988,562)	(378,786)	(447)	(343)	(115,980)	0	0
11		TAXABLE INCOME		846,642	(1,698,539)	1,906,798	1,773	103,620	532,992	0	0
12		CURRENT FEDERAL INCOME TAX @ 21%		177,795	(356,694)	400,428	372	21,760	111,929	0	0
13		PLUS: DIRECT ADJUSTMENT TO F.I.T.	19DEM	0	0	0	0	0	0	0	0
14		CURRENT FEDERAL INCOME TAX @ 21%		177,795	(356,694)	400,428	372	21,760	111,929	0	0

COLUMBIA GAS OF KENTUCKY, INC.
 FEDERAL INCOME TAXES
 FOR THE TWELVE MONTHS ENDED 12/31/2022

ATTACHMENT KLJ-ACOS-1
 PAGE 127 OF 129
 WITNESS: JOHNSON

DEMAND RELATED
 CUSTOMER-DEMAND
 FORECASTED TEST YEAR - ORIGINAL FILING

LINE NO.	ACCT NO.	ACCOUNT TITLE	ALLOC FACTOR (C)	TOTAL DEMAND (D)	GS-RESIDENTIAL (E)	GS-OTHER (F)	IUS (G)	DS-ML (H)	DS/IS (I)	NOT USED (J)	NOT USED (K)
				\$	\$	\$	\$	\$	\$	\$	\$
1		DEFERRED INCOME TAXES									
2		PROVISION FOR DEF FEDERAL INCOME TAX	19DEM	526,548	421,475	80,314	95	74	24,590	0	0
3		FLOW-THROUGH EXCESS BOOK/TAX DEPREC.--FED	19DEM	7,677	6,145	1,171	1	1	359	0	0
4		AMORTIZATION OF ITC	19DEM	(2,012)	(1,611)	(307)	0	0	(94)	0	0
5		FED BENEFIT OF PROVISION FOR DEF SIT	19DEM	(35,324)	(28,275)	(5,388)	(6)	(5)	(1,650)	0	0
6		AMORTIZATION OF EXCESS ADIT-FEDERAL	19DEM	(124,090)	(99,328)	(18,927)	(22)	(17)	(5,795)	0	0
7		TOTAL DEFERRED INCOME TAX		372,799	298,406	56,863	68	53	17,410	0	0
8		TOTAL FEDERAL INCOME TAX		550,594	(58,288)	457,291	440	21,813	129,339	0	0

COLUMBIA GAS OF KENTUCKY, INC.
ATTACHMENT KLJ-ACOS-1
PAGE 128 OF 129
WITNESS: JOHNSON

COLUMBIA GAS OF KENTUCKY, INC.
CUSTOMER-DEMAND
RATE BASE SUMMARY
FOR THE TWELVE MONTHS ENDED 12/31/2022

DEMAND RELATED
CUSTOMER-DEMAND
FORECASTED TEST YEAR - ORIGINAL FILING

LINE NO.	ACCT NO.	ACCOUNT TITLE	ALLOC FACTOR (C)	TOTAL DEMAND (D)	GS-RESIDENTIAL (E)	GS-OTHER (F)	IUS (G)	DS-ML (H)	DS/IS (I)	NOT USED (J)	NOT USED (K)
1	101 & 106	GROSS PLANT		106,289,740	85,079,519	16,212,257	19,130	14,749	4,964,084	0	0
		LESS:									
2	108-111	DEPRECIATION RESERVE		19,816,313	15,861,122	3,022,404	3,565	3,783	925,436	0	0
3		NET PLANT		86,473,427	69,218,397	13,189,853	15,565	10,965	4,038,648	0	0
4	190.00	ACCUMULATED DEF INCOME TAX	19DEM	1,078,575	863,345	164,515	194	151	50,369	0	0
		LESS:									
5	252.00	CUSTOMER ADVANCES	3	0	0	0	0	0	0	0	0
6	254.00	EXCESS ADIT (BEFORE GROSS UP)	19DEM	4,253,686	3,404,863	648,815	766	596	198,647	0	0
7	282.00	ACCUMULATED DEF INCOME TAX	19DEM	11,038,329	8,835,630	1,683,676	1,987	1,545	515,490	0	0
8	283.00	ACCUMULATED DEF INCOME TAX	19DEM	0	0	0	0	0	0	0	0
9		NET RATE BASE		72,259,987	57,841,249	11,021,877	13,006	8,975	3,374,880	0	0
10		PLUS WORKING CAPITAL:									
11		CASH WORKING CAPITAL - LEAD LAG STUDY		0	0	0	0	0	0	0	0
12	151.00	FUEL STOCK	2	0	0	0	0	0	0	0	0
13	154.00	MATERIALS & SUPPLIES	7DEM	46,905	37,545	7,154	8	7	2,190	0	0
14	165.00	PREPAYMENTS	13DEM	0	0	0	0	0	0	0	0
15	164.00	GAS STORED UNDERGROUND - FSS	2	36,340,488	23,286,985	13,022,251	31,253	0	0	0	0
16		RATE BASE		108,647,381	81,165,779	24,051,282	44,267	8,982	3,377,070	0	0

ATTACHMENT KLJ-ACOS-1
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WITNESS: JOHNSON

COLUMBIA GAS OF KENTUCKY, INC.
ALLOCATION FACTORS
FOR THE TWELVE MONTHS ENDED 12/31/2022

DEMAND RELATED
FORECASTED TEST YEAR - ORIGINAL FILING

LINE NO.	DESCRIPTION (A)	ALLOC FACTOR (B)	TOTAL DEMAND (C)	GS-RESIDENTIAL (D)	GS-OTHER (E)	IUS (F)	DS-ML (G)	DS/IS (H)	NOT USED (I)	NOT USED (K)
1	DESIGN DAY EXCL. DS-ML	1	100.000%	52.018%	29.088%	0.070%	0.000%	18.824%	0.000%	0.000%
2	DESIGN DAY EXCL. INTERR DEMAND (MCF)	2	100.000%	64.080%	35.834%	0.086%	0.000%	0.000%	0.000%	0.000%
3	MINIMUM SYSTEM MAINS	3	100.000%	80.056%	15.255%	0.018%	0.000%	4.671%	0.000%	0.000%
4	THROUGHPUT EXCL MLS	4	100.000%	36.052%	26.069%	0.049%	0.000%	37.830%	0.000%	0.000%
5	COMPOSIT OF ALLOC #1 & #4	5	100.000%	44.034%	27.579%	0.060%	0.000%	28.327%	0.000%	0.000%
6	AVERAGE NO. OF CUSTOMERS	6	100.000%	89.207%	10.738%	0.001%	0.004%	0.050%	0.000%	0.000%
7	DIST. PLANT EXCL. ACCTS 375.70,375.71,387	7DEM	100.000%	80.045%	15.253%	0.018%	0.014%	4.670%	0.000%	0.000%
8	TOTAL PLANT ACCOUNT 385	8	100.000%	0.000%	0.000%	0.000%	100.000%	0.000%	0.000%	0.000%
9	GAS PURCHASE EXPENSE EX OFF SYST	9	100.000%	100.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%
10	OTHER DIST. EXP - LABOR	10DEM	100.000%	80.053%	15.255%	0.018%	0.003%	4.671%	0.000%	0.000%
11	OTHER DIST. EXP EXCL - M & E	11DEM	100.000%	80.053%	15.255%	0.018%	0.003%	4.671%	0.000%	0.000%
12	O & M EXCL A & G - LABOR	12DEM	100.000%	80.053%	15.255%	0.018%	0.003%	4.671%	0.000%	0.000%
13	O & M EXCL GAS PUR, UNCOL, AND A & G - M&E	13DEM	100.000%	80.053%	15.255%	0.018%	0.003%	4.671%	0.000%	0.000%
14	ACCT 376/380 - MAINS/SERVICES	14DEM	100.000%	80.053%	15.255%	0.018%	0.003%	4.671%	0.000%	0.000%
15	DIRECT PLANT ACCT 380	15	100.000%	88.775%	10.880%	0.001%	0.000%	0.344%	0.000%	0.000%
16	DIRECT PLANT ACCTS 381	16	100.000%	73.713%	25.915%	0.011%	0.000%	0.361%	0.000%	0.000%
17	DIRECT PLANT ACCT 385	17	100.000%	0.000%	31.292%	0.227%	0.000%	68.481%	0.000%	0.000%
18	ACCOUNT 376 MAINS - COMPOSITE/PLANT	18DEM	100.000%	80.053%	15.255%	0.018%	0.003%	4.671%	0.000%	0.000%
19	TOTAL PLANT	19DEM	100.000%	80.045%	15.253%	0.018%	0.014%	4.670%	0.000%	0.000%
20	AVG DEM/COM #5 & CUS/DEM #3	20	100.000%	62.045%	21.417%	0.039%	0.000%	16.499%	0.000%	0.000%
21	UNCOLLECTIBLES	21	100.000%	80.461%	19.438%	0.003%	0.008%	0.090%	0.000%	0.000%

ATTACHMENT
KLJ-ACOS-2

COLUMBIA GAS OF KENTUCKY, INC.

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STUDY: ATTACHMENT KLJ-ACOS-2
 CASE NO.: 2021-00183
 WITNESS: JOHNSON
 STUDY TYPE: FORECASTED TEST YEAR - ORIGINAL FILING
 ALLOCATION BASIS: DEMAND-COMMODITY
 TEST YEAR: 12/31/2022
 RATE BASE: 12/31/2022

TOTAL COMPANY SUMMARY	CLASSIFICATION	CUSTOMER	COMMODITY	DEMAND	DESCRIPTION
PAGE	PAGE	ALLOCATION	ALLOCATION	ALLOCATION	
		PAGE	PAGE	PAGE	
1	26	52	78	104	RATE OF RETURN - PROFORMA @ PROPOSED RATES
2	27	53	79	105	RATE OF RETURN - PROFORMA @ AUTHORIZED RETURN
3	28	54	80	106	DEVELOPMENT OF PROFORMA ADJUSTMENTS
4	29	55	81	107	RATE OF RETURN BY CLASS @ CURRENT RATES
5	30	56	82	108	GROSS INTANGIBLE, PROD., & DIST. PLANT ALLOC. (ACCTS 101,106)
6	31	57	83	109	GROSS DIST. & GENERAL PLANT ALLOCATION (ACCTS 101,106)
7	32	58	84	110	GROSS INTANGIBLE, PROD., & DIST. PLANT ALLOC. DEPR. RESERVE
8	33	59	85	111	GROSS DIST. & GENERAL PLANT ALLOCATION DEPR. RESERVE
9	34	60	86	112	GROSS INTANGIBLE, PROD., & DIST. PLANT ALLOC. DEPR. EXPENSE
10	35	61	87	113	GROSS DIST. & GENERAL PLANT ALLOCATION DEPR. EXPENSE
11	36	62	88	114	OPERATING REVENUE @ CURRENT RATES
12	37	63	89	115	PRODUCTION EXPENSE ALLOCATION
13	38	64	90	116	DISTRIBUTION O & M EXPENSE ALLOCATION - LABOR
14	39	65	91	117	CUST ACCTS & CUST SERVICE & INFOR EXP ALLOC - LABOR
15	40	66	92	118	SALES AND A & G EXPENSE ALLOCATION - LABOR
16	41	67	93	119	DISTRIBUTION O & M EXPENSE ALLOCATION - M & E
17	42	68	94	120	CUST ACCTS & CUST SERVICE & INFOR EXP ALLOC - M & E
18	43	69	95	121	SALES AND A & G EXPENSE ALLOCATION - M & E
19	44	70	96	122	OPERATION & MAINTENANCE EXPENSE SUMMARY
20	45	71	97	123	TAXES OTHER THAN INCOME
21	46	72	98	124	KENTUCKY STATE INCOME TAX - CURRENT
22	47	73	99	125	KENTUCKY STATE INCOME TAX - DEFERRED
23	48	74	100	126	FEDERAL INCOME TAX - CURRENT
24	49	75	101	127	FEDERAL INCOME TAX - DEFERRED
25	50	76	102	128	WORKING CAPITAL/RATE BASE SUMMARY
N/A	51	77	103	129	ALLOCATION FACTORS

ATTACHMENT KLJ-ACOS-2
PAGE 1 OF 129
WITNESS: JOHNSON

COLUMBIA GAS OF KENTUCKY, INC.
RATE OF RETURN BY RATE SCHEDULE - @ PROPOSED REVENUE
FOR THE TWELVE MONTHS ENDED 12/31/2022

LINE NO.	ACCT NO.	ACCOUNT TITLE	ALLOC FACTOR (C)	TOTAL COMPANY (D)	GS-RESIDENTIAL (E)	GS-OTHER (F)	IUS (G)	DS-ML (H)	DS/IS (I)	NOT USED (J)	NOT USED (K)
1		TOTAL REVENUES		\$ 147,364,861	\$ 94,603,771	\$ 44,621,722	\$ 80,164	\$ 656,384	\$ 7,402,820	\$ 0	\$ 0
2		PROPOSED INCREASE		<u>26,694,985</u>	<u>17,573,238</u>	<u>7,027,494</u>	<u>8,444</u>	<u>6,258</u>	<u>2,079,551</u>	<u>0</u>	<u>0</u>
3		TOTAL PROPOSED REVENUES		174,059,846	112,177,008	51,649,216	88,608	662,642	9,482,371	0	0
4		COST OF GAS		49,521,727	31,836,723	17,635,646	49,359	0	0	0	0
5		OPERATING & MAINTENANCE EXPENSE		55,965,666	36,767,291	11,982,213	17,302	76,519	7,122,341	0	0
6		DEPRECIATION & AMORTIZATION		19,609,315	12,724,549	4,017,595	6,348	32,744	2,828,079	0	0
7		FEDERAL INCOME TAX		5,494,052	3,691,501	2,584,228	1,244	104,120	(887,041)	0	0
8		KENTUCKY STATE INCOME TAX		1,461,833	974,785	666,957	347	26,220	(206,475)	0	0
9		TAXES OTHER THAN INCOME		<u>8,629,742</u>	<u>5,108,188</u>	<u>1,968,446</u>	<u>3,407</u>	<u>13,355</u>	<u>1,536,346</u>	<u>0</u>	<u>0</u>
10		TOTAL EXPENSES & TAXES		140,682,335	91,103,036	38,855,084	78,007	252,958	10,393,250	0	0
11		OPERATING INCOME		33,377,511	21,073,972	12,794,132	10,601	409,684	(910,879)	0	0
12		INTEREST EXPENSE		9,192,200	5,136,507	2,274,178	4,482	12,942	1,764,091	0	0
13		INCOME AVAILABLE FOR COMMON EQUITY		24,185,311	15,937,465	10,519,954	6,119	396,742	(2,674,970)	0	0
14		RATE BASE		446,223,290	249,344,998	110,396,998	217,563	628,250	85,635,476	0	0
15		RATE OF RETURN AUTHORIZED ON RATE BASE		7.48%	8.45%	11.59%	4.87%	65.21%	-1.06%	0.00%	0.00%
16		UNITIZED RETURN		1.00	1.13	1.55	0.65	8.72	(0.14)	0.00	0.00

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WITNESS: JOHNSON

COLUMBIA GAS OF KENTUCKY, INC.
RATE OF RETURN BY RATE SCHEDULE - @ AUTHORIZED RETURN
FOR THE TWELVE MONTHS ENDED 12/31/2022

TOTAL COMPANY
DEMAND-COMMODITY
FORECASTED TEST YEAR - ORIGINAL FILING

LINE NO.	ACCT NO.	ACCOUNT TITLE	ALLOC FACTOR (C)	TOTAL COMPANY (D)	GS-RESIDENTIAL (E)	GS-OTHER (F)	IUS (G)	DS-ML (H)	DS/IS (I)	NOT USED (J)	NOT USED (K)
1		TOTAL REVENUES		174,059,843	108,928,136	45,566,463	96,214	176,322	19,292,696	0	0
2		COST OF GAS		49,521,727	31,836,723	17,635,646	49,359	0	0	0	0
3		OPERATING & MAINTENANCE EXPENSE		55,965,665	36,746,888	11,944,012	17,350	73,465	7,183,950	0	0
4		DEPRECIATION & AMORTIZATION		19,609,323	12,724,549	4,017,595	6,348	32,744	2,828,079	0	0
5		FEDERAL INCOME TAX		5,494,049	3,047,422	1,378,339	2,752	7,708	1,057,828	0	0
6		KENTUCKY STATE INCOME TAX		1,461,830	813,361	364,729	724	2,057	280,960	0	0
7		TAXES OTHER THAN INCOME		8,629,742	5,108,188	1,968,446	3,407	13,355	1,536,346	0	0
8		TOTAL EXPENSES & TAXES		140,682,337	90,277,130	37,308,766	79,940	129,329	12,887,163	0	0
9		OPERATING INCOME		33,377,507	18,651,006	8,257,696	16,274	46,993	6,405,534	0	0
10		INTEREST EXPENSE		9,192,200	5,136,507	2,274,178	4,482	12,942	1,764,091	0	0
11		INCOME AVAILABLE FOR COMMON EQUITY		24,185,307	13,514,499	5,983,518	11,792	34,051	4,641,443	0	0
12		RATE BASE		446,223,290	249,344,998	110,396,998	217,563	628,250	85,635,476	0	0
13		RATE OF RETURN AUTHORIZED ON RATE BASE		7.48%	7.48%	7.48%	7.48%	7.48%	7.48%	0.00%	0.00%
14		UNITIZED RETURN		1.00	1.00	1.00	1.00	1.00	1.00	0.00	0.00

TOTAL COMPANY		COLUMBIA GAS OF KENTUCKY, INC.									
DEMAND-COMMODITY		DEVELOPMENT OF PROFORMA ADJUSTMENTS									
FORECASTED TEST YEAR - ORIGINAL FILING		FOR THE TWELVE MONTHS ENDED 12/31/2022									
LINE NO.	DESCRIPTION (A)	ALLOC FACTOR (B)	Company (C)	GS-RESIDENTIAL (D)	GS-OTHER (E)	IUS (F)	DS-ML (G)	DS/IS (H)	NOT USED (I)	NOT USED (J)	
1	OPERATING REVENUE		26,694,982	14,324,365	944,740	16,050	(480,062)	11,889,876	0	0	
2	LESS: GAS COST @ CITY GATE CHANGE		0	0	0	0	0	0	0	0	
3	LESS: UNCOLLECTIBLES @ 0.00428000		114,254	61,308	4,043	69	(2,055)	50,889	0	0	
4	LESS: PSC FEES @ 0.00200000		53,390	28,649	1,889	32	(960)	23,780	0	0	
5	TAXABLE INCOME FOR STATE INCOME TAX		26,527,338	14,234,408	938,808	15,949	(477,047)	11,815,207	0	0	
6	LESS: KENTUCKY STATE INCOME TAX @ 0.0500		1,326,367	711,720	46,940	797	(23,852)	590,760	0	0	
7	TAXABLE INCOME FOR FEDERAL INCOME TAX		25,200,971	13,522,688	891,868	15,152	(453,195)	11,224,447	0	0	
8	LESS: FEDERAL INCOME TAX @ 0.21000000		5,292,202	2,839,765	187,292	3,182	(95,171)	2,357,134	0	0	
9	OPERATING INCOME		19,908,769	10,682,923	704,576	11,970	(358,024)	8,867,313	0	0	

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WITNESS: JOHNSON

ATTACHMENT KLJ-ACOS-2
PAGE 4 OF 129
WITNESS: JOHNSON

COLUMBIA GAS OF KENTUCKY, INC.
RATE OF RETURN BY CLASS - @ CURRENT RATES
FOR THE TWELVE MONTHS ENDED 12/31/2022

TOTAL COMPANY
DEMAND-COMMODITY
FORECASTED TEST YEAR - ORIGINAL FILING

LINE NO.	ACCT NO.	ACCOUNT TITLE	ALLOC FACTOR (C)	TOTAL COMPANY (D)	GS-RESIDENTIAL (E)	GS-OTHER (F)	IUS (G)	DS-ML (H)	DS/IS (I)	NOT USED (J)	NOT USED (K)
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)
1		TOTAL REVENUES [1]		\$ 147,364,861	\$ 94,603,771	\$ 44,621,722	\$ 80,164	\$ 656,384	\$ 7,402,820	\$ 0	\$ 0
2		COST OF GAS		49,521,727	31,836,723	17,635,646	49,359	0	0	0	0
3		OPERATING & MAINTENANCE EXPENSE [2]		55,798,027	36,656,931	11,938,080	17,249	76,480	7,109,281	0	0
4		DEPRECIATION & AMORTIZATION [3]		19,609,323	12,724,549	4,017,595	6,348	32,744	2,828,079	0	0
5		FEDERAL INCOME TAX [4]		201,842	207,657	1,191,047	(430)	102,879	(1,299,306)	0	0
6		KENTUCKY STATE INCOME TAX [5]		135,462	101,641	317,789	(73)	25,909	(309,800)	0	0
7		TAXES OTHER THAN INCOME [6]		8,629,744	5,108,188	1,968,446	3,407	13,355	1,536,346	0	0
8		TOTAL EXPENSES & TAXES		133,896,126	86,635,688	37,068,602	75,860	251,367	9,864,600	0	0
9		OPERATING INCOME		13,468,735	7,968,083	7,553,120	4,304	405,017	(2,461,780)	0	0
10		INTEREST EXPENSE [7]		9,192,200	5,136,507	2,274,178	4,482	12,942	1,764,091	0	0
11		INCOME AVAILABLE FOR COMMON EQUITY		4,276,535	2,831,576	5,278,942	(178)	392,075	(4,225,871)	0	0
12		RATE BASE [8]		446,223,290	249,344,998	110,396,998	217,563	628,250	85,635,476	0	0
13		RATE OF RETURN EARNED ON RATE BASE		3.02%	3.20%	6.84%	1.98%	64.47%	-2.87%	0.00%	0.00%
14		UNITIZED RETURN		1.00	1.06	2.26	0.66	21.35	(0.95)	0.00	0.00

REFERENCES: [1] PAGE 11, [2] PAGE 19, [3] PAGE 10, [4] PAGE 24, [5] PAGE 22, [6] PAGE 20, [7] PAGE 23, [8] PAGE 25.

TOTAL COMPANY
DEMAND-COMMODITY
FORECASTED TEST YEAR - ORIGINAL FILING
COLUMBIA GAS OF KENTUCKY, INC.
GROSS INTANGIBLE, PRODUCTION, & DIST. PLANT ALLOC.
FOR THE TWELVE MONTHS ENDED 12/31/2022
ATTACHMENT KLJ-ACOS-2
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WITNESS: JOHNSON

LINE NO.	ACCT NO.	ACCOUNT TITLE	ALLOC FACTOR (C)	TOTAL COMPANY (D)	GS-RESIDENTIAL (E)	GS-OTHER (F)	IUS (G)	DS-ML (H)	DS/IS (I)	NOT USED (J)	NOT USED (K)
	(A)	(B)	(C)	\$	\$	\$	\$	\$	\$	\$	\$
1		INTANGIBLE PLANT									
2	301.00	ORGANIZATION		521	304	119	0	1	97	0	0
3	303.00	MISC. INTANGIBLE PLANT		96,335	56,292	21,883	38	139	17,980	0	0
4	303.10	DIS SOFTWARE		943	552	214	0	1	176	0	0
5	303.20	FARA SOFTWARE		0	0	0	0	0	0	0	0
6	303.30	OTHER SOFTWARE		11,158,498	6,520,336	2,534,682	4,555	16,226	2,082,699	0	0
7		TOTAL INTANGIBLE PLANT		11,256,297	6,577,484	2,556,898	4,593	16,367	2,100,952	0	0
8		PRODUCTION PLANT									
9	304.10	LAND		0	0	0	0	0	0	0	0
10	305.00	STRUCTURES & IMPROVEMENTS		0	0	0	0	0	0	0	0
11	311.00	LIQUEFIED PETROLEUM GAS EQUIP		0	0	0	0	0	0	0	0
12		TOTAL PRODUCTION PLANT		0	0	0	0	0	0	0	0
13		DISTRIBUTION PLANT									
14	374.10	LAND - CITY GATE & M/L IND M&R		206	90	56	0	0	58	0	0
15	374.20	LAND - OTHER DISTRIBUTION		876,991	386,174	241,866	526	0	248,426	0	0
16	374.40	LAND RIGHTS - OTHER DISTRIBUTION		1,309,983	576,838	361,280	786	0	371,078	0	0
17	374.50	RIGHTS OF WAY		2,712,842	1,194,572	748,174	1,628	0	768,466	0	0
18	375.20	CITY GATE - MEAS & REG STRUCTURES		2,125	936	586	2	0	602	0	0
19	375.30	STRUC & IMPROV-GENERAL M&R		0	0	0	0	0	0	0	0
20	375.40	STRUC & IMPROV-REGULATING		2,881,467	1,268,825	794,680	1,728	0	816,233	0	0
21	375.40	DIRECT STRUC & IMPROV-REGULATING		46,211	0	0	0	46,211	0	0	0
22	375.60	STRUC & IMPROV-DIST. IND. M & R		0	0	0	0	0	0	0	0
23	375.70	STRUC & IMPROV-OTHER DIST. SYSTEM		10,122,957	5,915,231	2,299,455	4,131	14,721	1,889,418	0	0
24	375.71	STRUC & IMPROV-OTHER DIST. SYSTEM-IMPROV		994,557	581,159	225,916	405	1,445	185,631	0	0
25	375.80	STRUC & IMPROV-COMMUNICATION		0	0	0	0	0	0	0	0
26	376.00	MAINS		376,879,823	165,955,261	103,939,686	226,128	0	106,758,748	0	0
27	376.00	DIRECT MAINS		10,517	0	0	0	10,517	0	0	0
28	378.10	M & R GENERAL		515,128	226,832	142,068	310	0	145,920	0	0
29	378.20	M & R GENERAL - REGULATING		22,166,769	9,760,915	6,113,373	13,300	0	6,279,180	0	0
30	378.30	M & R EQUIP - LOCAL GAS PURCHASES		45,443	20,010	12,533	28	0	12,872	0	0
31	379.10	STA EQUIP - CITY		1,554,144	684,352	428,618	932	0	440,242	0	0
32	380.00	SERVICES		181,670,251	161,277,765	19,765,723	1,817	0	624,946	0	0

TOTAL COMPANY		COLUMBIA GAS OF KENTUCKY, INC.										ATTACHMENT KLJ-ACOS-2	
DEMAND-COMMODITY		GROSS DISTRIBUTION & GENERAL PLANT ALLOCATION										PAGE 6 OF 129	
FORECASTED TEST YEAR - ORIGINAL FILING		FOR THE TWELVE MONTHS ENDED 12/31/2022										WITNESS: JOHNSON	
LINE NO.	ACCT NO.	ACCOUNT TITLE	ALLOC FACTOR	COMPANY	GS-RESIDENTIAL	GS-OTHER	IUS	DS-ML	DS/IS	NOT USED	NOT USED		
(A)	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)		
				\$	\$	\$	\$	\$	\$	\$	\$		
1	380.00	DIRECT SERVICES		0	0	0	0	0	0	0	0		
2	381.00	METERS		26,313,729	19,396,639	6,819,203	2,895	0	94,993	0	0		
3	382.00	METER INSTALLATIONS		9,807,649	7,229,512	2,541,652	1,079	0	35,406	0	0		
4	383.00	HOUSE REGULATORS		6,932,483	5,110,141	1,796,553	763	0	25,026	0	0		
5	384.00	HOUSE REG INSTALLATIONS		2,085,059	1,536,960	540,343	229	0	7,527	0	0		
6	385.00	IND M&R EQUIPMENT		4,430,201	0	1,386,298	10,057	0	3,033,846	0	0		
7	385.00	DIRECT IND M&R EQUIPMENT		873,980	0	0	0	873,980	0	0	0		
8	387.20	ODORIZATION		0	0	0	0	0	0	0	0		
9	387.41	TELEPHONE		735,015	429,498	166,960	301	1,069	137,188	0	0		
10	387.42	RADIO		794,208	464,086	180,407	324	1,154	148,237	0	0		
11	387.44	OTHER COMMUNICATION		126,788	74,087	28,800	51	185	23,665	0	0		
12	387.45	TELEMETERING		4,787,608	2,797,582	1,087,518	1,953	6,963	893,593	0	0		
13	387.46	OTHER		327,025	191,093	74,285	134	476	91,039	0	0		
14		TOTAL DISTRIBUTION PLANT		659,003,159	385,078,558	149,696,033	269,507	956,721	123,002,340	0	0		
15		GENERAL PLANT											
16	391.10	OFF FURN & EQUIP - UNSPEC		776,304	453,623	176,339	318	1,130	144,894	0	0		
17	391.11	OFF FURN & EQUIP - DATA HAND		0	0	0	0	0	0	0	0		
18	391.12	OFF FURN & EQUIP - INFO SYSTEM		1,048,393	612,615	238,144	429	1,525	195,680	0	0		
19	392.20	TR EQ - TRAILER > \$1,000		95,778	55,967	21,755	38	139	17,877	0	0		
20	392.21	TR EQ - TRAILER < \$1,000		24,462	14,295	5,557	11	35	4,566	0	0		
21	394.10	TOOLS,SHOP, & GAR EQ-GARAGE & SERV		9,739	5,691	2,212	4	13	1,818	0	0		
22	394.13	TOOLS,SHOP, & GAR EQ-UND TANK CLEANUP		0	0	0	0	0	0	0	0		
23	393.00	STORES EQUIPMENT		0	0	0	0	0	0	0	0		
24	394.20	SHOP EQUIPMENT		0	0	0	0	0	0	0	0		
25	394.30	TOOLS & OTHER EQUIPMENT		4,387,484	2,563,775	996,628	1,791	6,381	818,910	0	0		
26	395.00	LABORATORY EQUIPMENT		4,162	2,432	945	2	6	777	0	0		
27	396.00	POWER OP EQUIP-GEN TOOLS		185,547	108,422	42,147	77	269	34,632	0	0		
28	397.50	COMMUNICATION EQUIP - TELEMETERING		0	0	0	0	0	0	0	0		
29	398.00	MISCELLANEOUS EQUIPMENT		101,687	59,420	23,098	41	149	18,980	0	0		
30		TOTAL GENERAL PLANT		6,633,556	3,876,240	1,506,825	2,711	9,647	1,238,134	0	0		
31		TOTAL PLANT IN SERVICE (101 - 106)		676,893,011	395,532,282	153,759,756	276,811	982,735	126,341,426	0	0		

TOTAL COMPANY
DEMAND-COMMODITY
FORECASTED TEST YEAR - ORIGINAL FILING
COLUMBIA GAS OF KENTUCKY, INC.
GROSS DISTRIBUTION & GENERAL PLANT DEPRECIATION RESERVE ALLOC
FOR THE TWELVE MONTHS ENDED 12/31/2022
ATTACHMENT KLJ-ACOS-2
PAGE 8 OF 129
WITNESS: JOHNSON

LINE NO.	ACCT NO.	ACCOUNT TITLE	ALLOC FACTOR	TOTAL COMPANY	GS-RESIDENTIAL	GS-OTHER	IUS	DS-ML	DS/IS	NOT USED	NOT USED
(A)	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)
				\$	\$	\$	\$	\$	\$	\$	\$
1	381.00	METERS		9,434,827	6,954,694	2,445,035	1,038	0	34,060	0	0
2	382.00	METER INSTALLATIONS		5,609,411	4,134,865	1,453,679	617	0	20,250	0	0
3	383.00	HOUSE REGULATORS		2,237,904	1,649,626	579,953	246	0	8,079	0	0
4	384.00	HOUSE REG INSTALLATIONS		1,787,116	1,317,337	463,131	197	0	6,451	0	0
5	385.00	IND M&R EQUIPMENT		974,180	0	304,840	2,211	0	667,128	0	0
6	385.00	DIRECT IND M&R EQUIPMENT		188,149	0	0	0	188,149	0	0	0
7	387.20	ODORIZATION		(59,912)	(35,009)	(13,610)	(24)	(88)	(11,183)	0	0
8	387.41	TELEPHONE		511,622	298,960	116,216	209	744	95,493	0	0
9	387.42	RADIO		688,465	402,296	156,387	281	1,002	128,500	0	0
10	387.44	OTHER COMMUNICATION		63,549	37,135	14,436	26	93	11,861	0	0
11	387.45	TELEMETERING		623,508	364,340	141,632	254	907	116,376	0	0
12	387.46	OTHER		160,972	94,062	36,566	66	234	30,045	0	0
13		TOTAL DISTRIBUTION PLANT		169,203,758	112,322,216	34,168,034	50,585	212,250	22,450,679	0	0
14		GENERAL PLANT									
15	391.10	OFF FURN & EQUIP - UNSPEC		14,192	8,293	3,223	6	21	2,649	0	0
16	391.11	OFF FURN & EQUIP - DATA HAND		(25,815)	(15,085)	(5,865)	(11)	(37)	(4,818)	0	0
17	391.12	OFF FURN & EQUIP - INFO SYSTEM		965,569	564,220	219,331	394	1,404	180,220	0	0
18	392.20	TR EQ - TRAILER > \$1,000		62,669	36,619	14,235	26	92	11,697	0	0
19	392.21	TR EQ - TRAILER < \$1,000		46,552	27,203	10,575	19	68	8,689	0	0
20	394.10	TOOLS,SHOP, & GAR EQ-GARAGE & SERV		3,484	2,036	791	2	5	651	0	0
21	394.13	TOOLS,SHOP, & GAR EQ-UND TANK CLEANUP		37,937	22,168	8,618	15	56	7,080	0	0
22	393.00	STORES EQUIPMENT		0	0	0	0	0	0	0	0
23	394.20	SHOP EQUIPMENT		185	108	41	0	0	35	0	0
24	394.30	TOOLS & OTHER EQUIPMENT		1,618,926	946,001	367,743	661	2,354	302,168	0	0
25	395.00	LABORATORY EQUIPMENT		3,734	2,181	847	2	5	696	0	0
26	396.00	POWER OP EQUIP-GEN TOOLS		152,924	89,359	34,737	62	223	28,543	0	0
27		RETIREMENT WORK IN PROGRESS		0	0	0	0	0	0	0	0
28	398.00	MISCELLANEOUS EQUIPMENT		54,210	31,677	12,314	21	78	10,118	0	0
29		TOTAL GENERAL PLANT		2,934,567	1,714,780	666,590	1,197	4,269	547,728	0	0
30		TOTAL PLANT RESERVE		176,792,389	116,756,544	35,891,805	53,682	223,287	23,867,075	0	0

ATTACHMENT KLJ-ACOS-2
PAGE 10 OF 129
WITNESS: JOHNSON

COLUMBIA GAS OF KENTUCKY, INC.
GROSS DISTRIBUTION & GENERAL PLANT DEPRECIATION EXPENSE
FOR THE TWELVE MONTHS ENDED 12/31/2022

TOTAL COMPANY
DEMAND-COMMODITY
FORECASTED TEST YEAR - ORIGINAL FILING

LINE NO.	ACCT NO.	ACCOUNT TITLE	ALLOC FACTOR	COMPANY	GS-RESIDENTIAL	GS-OTHER	IUS	DS-ML	DS/IS	NOT USED	NOT USED
(A)	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)
				\$	\$	\$	\$	\$	\$	\$	\$
1	381.00	METERS		1,114,707	821,684	288,876	123	0	4,024	0	0
2	382.00	METER INSTALLATIONS		173,568	127,942	44,980	19	0	627	0	0
3	383.00	HOUSE REGULATORS		135,832	100,126	35,201	15	0	490	0	0
4	384.00	HOUSE REG INSTALLATIONS		200,160	147,544	51,871	22	0	723	0	0
5	385.00	IND M&R EQUIPMENT		163,578	0	51,187	371	0	112,020	0	0
6	385.00	DIRECT IND M&R EQUIPMENT		27,232	0	0	0	27,232	0	0	0
7	387.20	ODORIZATION		0	0	0	0	0	0	0	0
8	387.41	TELEPHONE		23,448	13,701	5,326	9	34	4,377	0	0
9	387.42	RADIO		25,332	14,802	5,754	11	37	4,728	0	0
10	387.44	OTHER COMMUNICATION		4,044	2,363	919	2	6	754	0	0
11	387.45	TELEMETERING		152,588	89,162	34,660	62	222	28,479	0	0
12	387.46	OTHER		31,104	18,175	7,066	13	44	5,805	0	0
13		TOTAL DISTRIBUTION PLANT		16,946,423	11,168,518	3,412,712	5,264	28,872	2,331,054	0	0
14		GENERAL PLANT									
15	391.10	OFF FURN & EQUIP - UNSPEC		131,330	76,742	29,831	53	191	24,513	0	0
16	391.11	OFF FURN & EQUIP - DATA HAND		10,327	6,034	2,345	4	14	1,928	0	0
17	391.12	OFF FURN & EQUIP - INFO SYSTEM		243,761	142,440	55,372	100	355	45,497	0	0
18	392.20	TR EQ - TRAILER > \$1,000		828	483	188	0	1	155	0	0
19	392.21	TR EQ - TRAILER < \$1,000		216	125	49	0	0	41	0	0
20	394.10	TOOLS,SHOP, & GAR EQ-GARAGE & SERV		384	225	88	0	1	72	0	0
21	394.13	TOOLS,SHOP, & GAR EQ-UND TANK CLEANUP		0	0	0	0	0	0	0	0
22	393.00	STORES EQUIPMENT		0	0	0	0	0	0	0	0
23	394.20	SHOP EQUIPMENT		0	0	0	0	0	0	0	0
24	394.30	TOOLS & OTHER EQUIPMENT		152,827	89,302	34,715	62	223	28,525	0	0
25	395.00	LABORATORY EQUIPMENT		208	121	47	0	0	39	0	0
26	396.00	POWER OP EQUIP-GEN TOOLS		0	0	0	0	0	0	0	0
27	398.00	MISCELLANEOUS EQUIPMENT		12,521	7,315	2,844	4	19	2,337	0	0
28		TOTAL GENERAL PLANT		552,402	322,787	125,479	223	804	103,107	0	0
29		TOTAL DEPRECIATION EXPENSE		19,609,323	12,724,549	4,017,595	6,348	32,744	2,828,079	0	0

TOTAL COMPANY
 DEMAND-COMMODITY
 FORECASTED TEST YEAR - ORIGINAL FILING
 COLUMBIA GAS OF KENTUCKY, INC.
 OPERATING REVENUE @ CURRENT RATES
 FOR THE TWELVE MONTHS ENDED 12/31/2022
 ATTACHMENT KLJ-ACOS-2
 PAGE 11 OF 129
 WITNESS: JOHNSON

LINE NO.	ACCT NO.	ACCOUNT TITLE	ALLOC FACTOR	COMPANY	GS-RESIDENTIAL	GS-OTHER	IUS	DS-ML	DS/IS	NOT USED	NOT USED
(A)	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)
				\$	\$	\$	\$	\$	\$	\$	\$
1		OPERATING REVENUE									
2	480.00	RESIDENTIAL SALES		86,356,277	86,356,277	0	0	0	0	0	0
3	481.10	COMMERCIAL SALES		35,475,442	0	35,475,442	0	0	0	0	0
4	481.20	INDUSTRIAL SALES		1,780,486	0	1,700,544	79,943	0	0	0	0
5		TOTAL SALES REVENUE		123,612,205	86,356,277	37,175,985	79,943	0	0	0	0
6	487.00	FORFEITED DISCOUNTS		390,078	249,855	118,555	213	1,748	19,707	0	0
7	488.00	MISC. SERVICE REVENUE		117,501	104,819	12,617	1	5	59	0	0
8	489.00	REVENUE FROM TRANSPORTATION		22,525,103	7,250,553	7,237,254	0	654,602	7,382,694	0	0
9	495.00	OTHER		719,974	642,267	77,311	7	29	360	0	0
10		TOTAL OTHER GAS DEPT REVENUE		23,752,656	8,247,494	7,445,737	221	656,384	7,402,820	0	0
11		TOTAL OPERATING REVENUE		147,364,861	94,603,771	44,621,722	80,164	656,384	7,402,820	0	0

ATTACHMENT KLJ-ACOS-2
PAGE 12 OF 129
WITNESS: JOHNSON

COLUMBIA GAS OF KENTUCKY, INC.
PRODUCTION EXPENSE ALLOCATION
FOR THE TWELVE MONTHS ENDED 12/31/2022

TOTAL COMPANY
DEMAND-COMMODITY
FORECASTED TEST YEAR - ORIGINAL FILING

LINE NO.	ACCT NO.	ACCOUNT TITLE	ALLOC FACTOR	TOTAL COMPANY	GS-RESIDENTIAL	GS-OTHER	IUS	DS-ML	DS/IS	NOT USED (J)	NOT USED (K)
(A)	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)
				\$	\$	\$	\$	\$	\$	\$	\$
1		OPERATING EXPENSES									
2		PRODUCTION EXPENSES - OPERATION									
3	717	LIQUE PETRO GAS EXP - LABOR		0	0	0	0	0	0	0	0
4	717	LIQUE PETRO GAS EXP - M&E		0	0	0	0	0	0	0	0
5	723	LIQUIFIED PETROLEUM GAS PROCESS		0	0	0	0	0	0	0	0
6	728	LIQUIFIED PETROLEUM GAS		0	0	0	0	0	0	0	0
7		TOTAL OPERATION		0	0	0	0	0	0	0	0
8		PRODUCTION EXPENSES - MAINTENANCE									
9	741	STRUCTURES & IMPROV - LABOR		0	0	0	0	0	0	0	0
10	741	STRUCTURES & IMPROV - M&E		0	0	0	0	0	0	0	0
11	742	PRODUCTION EQUIPMENT - LABOR		0	0	0	0	0	0	0	0
12	742	PRODUCTION EQUIPMENT - M&E		0	0	0	0	0	0	0	0
13		TOTAL MAINTENANCE		0	0	0	0	0	0	0	0
14		TOTAL MANUFACTURED GAS		0	0	0	0	0	0	0	0
15		OTHER GAS SUPPLIES EXPENSE									
16	803 - 806										
17	& 808	COST OF GAS @ CITY GATE		49,521,727	31,836,723	17,635,646	49,359	0	0	0	0
18	807	OTHER PURCHASED GAS - LABOR		0	0	0	0	0	0	0	0
19	807	OTHER PURCHASED GAS - M & E		393,577	253,023	140,161	394	0	0	0	0
20	812	GAS USED IN OPERATIONS		(71,454)	(45,936)	(25,446)	(71)	0	0	0	0
21		TOTAL OTHER GAS SUPPLIES EXP		49,843,850	32,043,810	17,750,361	49,682	0	0	0	0
22		TOTAL PRODUCTION EXPENSE		49,843,850	32,043,810	17,750,361	49,682	0	0	0	0

TOTAL COMPANY		COLUMBIA GAS OF KENTUCKY, INC.										ATTACHMENT KLJ-ACOS-2	
DEMAND-COMMODITY		DISTRIBUTION EXPENSE ALLOCATION - LABOR										PAGE 13 OF 129	
FORECASTED TEST YEAR - ORIGINAL FILING		FOR THE TWELVE MONTHS ENDED 12/31/2022										WITNESS: JOHNSON	
LINE NO.	ACCT NO.	ACCOUNT TITLE	ALLOC FACTOR	COMPANY	GS-RESIDENTIAL	GS-OTHER	IUS	DS-ML	DS/IS	NOT USED	NOT USED		
(A)	(A)	(B)	(C)	(D)	(E)	(F)	(G)		(I)	(J)	(K)		
				\$	\$	\$	\$	\$	\$	\$	\$		
1		DISTRIBUTION EXPENSES											
2	870	SUPERVISION & ENGINEERING		621,289	393,342	150,030	196	1,445	76,277	0	0		
3	871	DISTRIBUTION LOAD DISPATCH		81,322	29,318	21,200	40	0	30,764	0	0		
4	874	MAINS & SERVICES		2,572,258	1,506,963	569,678	1,050	52	494,514	0	0		
5	875	M & R - GENERAL		193,030	84,996	53,234	116	6	54,678	0	0		
6	876	M & R - INDUSTRIAL		67,768	0	17,712	129	11,166	38,761	0	0		
7	878	METERS & HOUSE REGULATORS		1,240,231	914,211	321,406	136	0	4,477	0	0		
8	879	CUSTOMER INSTALLATION		2,489,719	1,835,247	645,211	274	0	8,988	0	0		
9	880	OTHER		530,850	336,084	128,190	167	1,234	65,174	0	0		
10	881	RENTS		0	0	0	0	0	0	0	0		
11		TOTAL OPERATION		7,796,468	5,100,161	1,906,661	2,108	13,903	773,633	0	0		
12		MAINTENANCE											
13	885	SUPERVISION & ENGINEERING		79,911	50,592	19,298	25	185	9,811	0	0		
14	886	STRUCTURES & IMPROVEMENTS		7,198	3,170	1,986	4	0	2,038	0	0		
15	887	MAINS		1,095,363	482,321	302,079	658	32	310,272	0	0		
16	889	M & R - GENERAL		310,688	136,806	85,682	186	10	88,006	0	0		
17	890	M & R - INDUSTRIAL		54,126	0	14,146	103	8,918	30,958	0	0		
18	892	SERVICES		555,440	493,092	60,432	6	0	1,911	0	0		
19	893	METERS & HOUSE REGULATORS		10,802	7,962	2,799	1	0	39	0	0		
20	894	OTHER EQUIPMENT		170,296	107,815	41,123	54	396	20,907	0	0		
21		TOTAL MAINTENANCE		2,283,824	1,281,758	527,545	1,037	9,541	463,942	0	0		

TOTAL COMPANY		COLUMBIA GAS OF KENTUCKY, INC.										ATTACHMENT KLJ-ACOS-2	
DEMAND-COMMODITY		DISTRIBUTION AND A&G EXPENSE ALLOCATION - LABOR										PAGE 15 OF 129	
FORECASTED TEST YEAR - ORIGINAL FILING		FORTHETWELVEMONTHSENDED12/31/2022										WITNESS: JOHNSON	
LINE NO.	ACCT NO.	ACCOUNT TITLE	ALLOC FACTOR	COMPANY	GS-RESIDENTIAL	GS-OTHER	IUS	DS-ML	DS/IS	NOT USED	NOT USED		
(A)	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)		
				\$	\$	\$	\$	\$	\$	\$	\$	\$	
1		SALES											
2	911	SUPERVISION		0	0	0	0	0	0	0	0	0	
3	912	DEMONSTRATION & SELLING		0	0	0	0	0	0	0	0	0	
4	913	ADVERTISING		0	0	0	0	0	0	0	0	0	
5	916	MISC.		0	0	0	0	0	0	0	0	0	
6		TOTAL SALES		0	0	0	0	0	0	0	0	0	
7		TOTAL DISTRIBUTION EXPENSES		10,605,151	6,850,130	2,490,565	3,150	23,465	1,237,837	0	0	0	
8		ADMINISTRATIVE & GENERAL											
9	920	SALARIES		2,329,719	1,504,829	547,117	699	5,152	271,923	0	0	0	
10	921	OFFICE SUPPLIES & EXPENSES		27,370	17,680	6,427	8	60	3,194	0	0	0	
11	922	ADMIN. EXPENSES TRANSFERRED		0	0	0	0	0	0	0	0	0	
12	923	OUTSIDE SERVICES		1,580	1,020	371	0	3	184	0	0	0	
13	924	PROPERTY INSURANCE		0	0	0	0	0	0	0	0	0	
14	925	INJURIES AND DAMAGES		0	0	0	0	0	0	0	0	0	
15	926	EMPLOYEE PENSIONS & BENEFITS		5,870	3,792	1,378	2	13	685	0	0	0	
16	928	REG COMMISSION EXP - GENERAL		0	0	0	0	0	0	0	0	0	
17	930.10	MISC. - INSTITUT & GOODWILL ADV		0	0	0	0	0	0	0	0	0	
18	930.20	MISC. - GENERAL		0	0	0	0	0	0	0	0	0	
19	931	RENTS		0	0	0	0	0	0	0	0	0	
20	935.13	MAINT. STRUCTURES & IMPROV.		0	0	0	0	0	0	0	0	0	
21	935.23	MAINT. - GEN'L OFFICE		0	0	0	0	0	0	0	0	0	
22	932	FURNITURE & EQUIPMENT		0	0	0	0	0	0	0	0	0	
23		MAINT.-MISCELLANEOUS		0	0	0	0	0	0	0	0	0	
		TOTAL ADMIN & GENERAL - LABOR		2,364,539	1,527,321	555,293	709	5,228	275,986	0	0	0	
24		TOTAL O & M EXPENSE - LABOR		12,969,690	8,377,451	3,045,858	3,859	28,693	1,513,823	0	0	0	

ATTACHMENT KLJ-ACOS-2
 PAGE 16 OF 129
 WITNESS: JOHNSON

COLUMBIA GAS OF KENTUCKY, INC.
 DISTRIBUTION EXPENSE ALLOCATION - M & E
 FOR THE TWELVE MONTHS ENDED 12/31/2022

TOTAL COMPANY
 DEMAND-COMMODITY
 FORECASTED TEST YEAR - ORIGINAL FILING

LINE NO.	ACCT NO.	ACCOUNT TITLE	ALLOC FACTOR	COMPANY	GS-RESIDENTIAL	GS-OTHER	IUS	DS-ML	DS/IS	NOT USED	NOT USED
(A)	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)
				\$	\$	\$	\$	\$	\$	\$	\$
1		DISTRIBUTION EXPENSES									
2	870	SUPERVISION & ENGINEERING		886,031	497,117	214,099	384	1,252	173,179	0	0
3	871	DISTRIBUTION LOAD DISPATCH		34,977	12,610	9,118	17	0	13,232	0	0
4	874	MAINS & SERVICES		5,557,286	3,255,747	1,230,773	2,268	112	1,068,384	0	0
5	875	M & R - GENERAL		160,422	70,638	44,241	96	4	45,441	0	0
6	876	M & R - INDUSTRIAL		32,369	0	8,460	62	5,333	18,514	0	0
7	878	METERS & HOUSE REGULATORS		309,111	227,855	80,106	34	0	1,116	0	0
8	879	CUSTOMER INSTALLATION		877,080	646,522	227,295	96	0	3,166	0	0
9	880	OTHER		808,390	453,556	195,339	351	1,141	158,003	0	0
10	881	RENTS		46,710	26,206	11,287	20	65	9,130	0	0
11		TOTAL OPERATION		8,712,375	5,190,251	2,020,718	3,328	7,907	1,490,165	0	0
12		MAINTENANCE									
13	885	SUPERVISION & ENGINEERING		8,982	5,039	2,171	4	13	1,756	0	0
14	886	STRUCTURES & IMPROVEMENTS		172,361	75,896	47,534	104	6	48,823	0	0
15	887	MAINS		1,882,864	829,082	519,256	1,130	56	533,340	0	0
16	889	M & R - GENERAL		570,481	251,200	157,327	342	18	161,594	0	0
17	890	M & R - INDUSTRIAL		50,848	0	13,290	97	8,378	29,084	0	0
18	892	SERVICES		63,050	55,973	6,860	1	0	217	0	0
19	893	METERS & HOUSE REGULATORS		129,799	95,679	33,637	14	0	469	0	0
20	894	OTHER EQUIPMENT		215,942	121,157	52,181	93	305	42,207	0	0
21		TOTAL MAINTENANCE		3,094,327	1,434,026	832,256	1,785	8,776	817,490	0	0

ATTACHMENT KLJ-ACOS-2
PAGE 17 OF 129
WITNESS: JOHNSON

COLUMBIA GAS OF KENTUCKY, INC.
DISTRIBUTION EXPENSE ALLOCATION - M & E
FOR THE TWELVE MONTHS ENDED 12/31/2022

TOTAL COMPANY
DEMAND-COMMODITY
FORECASTED TEST YEAR - ORIGINAL FILING

LINE NO.	ACCT NO.	ACCOUNT TITLE	ALLOC FACTOR (C)	TOTAL COMPANY (D)	GS-RESIDENTIAL (E)	GS-OTHER (F)	IUS (G)	DS-ML (H)	DS/IS (I)	NOT USED (J)	NOT USED (K)
	(A)	(B)	(C)	\$	\$	\$	\$	\$	\$	\$	\$
1		CUSTOMER ACCOUNTS									
2	901	SUPERVISION		0	0	0	0	0	0	0	0
3	902	METER READING		186,502	166,373	20,027	2	7	93	0	0
4	903	CUSTOMER RECORDS & COLLECTIONS		3,561,729	3,177,312	382,458	36	142	1,781	0	0
5	904	UNCOLLECTIBLE ACCOUNTS		236,307	190,135	45,933	7	19	213	0	0
6	905	MISC.		8,946	7,980	961	0	0	4	0	0
7	920	SALARIES		0	0	0	0	0	0	0	0
8	921	OFFICE SUPPLIES AND EXPENSE		0	0	0	0	0	0	0	0
9	931	RENTS		0	0	0	0	0	0	0	0
10	935	GENERAL PLANT MAINTENANCE		0	0	0	0	0	0	0	0
11		TOTAL CUSTOMER ACCT.		3,993,484	3,541,800	449,379	45	168	2,091	0	0
12		CUSTOMER SERVICE & INFORMATIONAL									
13	907	SUPERVISION		0	0	0	0	0	0	0	0
14	908	CUSTOMER ASSISTANCE		1,612,554	1,438,511	173,156	16	65	806	0	0
15	909	INFO. & INSTRUCTIONAL		24,258	21,640	2,605	0	1	12	0	0
16	910	MISCELLANEOUS		294,785	262,969	31,654	3	12	147	0	0
17	920	SALARIES		0	0	0	0	0	0	0	0
18	921	OFFICE SUPPLIES AND EXPENSE		0	0	0	0	0	0	0	0
19	931	RENTS		0	0	0	0	0	0	0	0
20	935	GENERAL PLANT MAINTENANCE		0	0	0	0	0	0	0	0
21		TOTAL CUSTOMER SERVICE & INFO.		1,931,597	1,723,120	207,415	19	78	965	0	0

TOTAL COMPANY
DEMAND-COMMODITY
FORECASTED TEST YEAR - ORIGINAL FILING
COLUMBIA GAS OF KENTUCKY, INC.
OPERATION & MAINTENANCE EXPENSE SUMMARY
FOR THE TWELVE MONTHS ENDED 12/31/2022
ATTACHMENT KLJ-ACOS-2
PAGE 19 OF 129
WITNESS: JOHNSON

LINE NO.	ACCT NO.	ACCOUNT TITLE	ALLOC FACTOR	TOTAL COMPANY	GS-RESIDENTIAL	GS-OTHER	IUS	DS-ML	DS/IS	NOT USED	NOT USED
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)
			\$	\$	\$	\$	\$	\$	\$	\$	\$
1	LABOR										
2	PRODUCTION										
3	DISTRIBUTION - O&M OPERATION	PAGE 13	0	0	0	0	0	0	0	0	0
4	DISTRIBUTION - O&M MAINT.	PAGE 14	7,796,468	5,100,161	1,906,661	2,108	13,903	773,633	0	0	0
5	CUSTOMER ACCOUNTS	PAGE 14	2,283,824	1,281,758	527,545	1,037	9,541	463,942	0	0	0
6	CUSTOMER SERVICE & INFOR.	PAGE 15	524,859	468,211	56,359	5	21	262	0	0	0
7	SALES	PAGE 15	0	0	0	0	0	0	0	0	0
8	ADMINISTRATIVE & GENERAL	PAGE 16	0	0	0	0	0	0	0	0	0
9	TOTAL LABOR EXPENSE	PAGE 16	<u>2,364,539</u>	<u>1,527,321</u>	<u>555,293</u>	<u>709</u>	<u>5,228</u>	<u>275,986</u>	<u>0</u>	<u>0</u>	<u>0</u>
10	M & E		12,969,690	8,377,451	3,045,858	3,859	28,693	1,513,823	0	0	0
11	PRODUCTION										
12	DISTRIBUTION - O&M OPERATION	PAGE 13	322,123	207,087	114,715	323	0	0	0	0	0
13	DISTRIBUTION - O&M MAINT.	PAGE 17	8,712,375	5,190,251	2,020,718	3,328	7,907	1,490,165	0	0	0
14	CUSTOMER ACCOUNTS	PAGE 17	3,094,327	1,434,026	832,256	1,785	8,776	817,490	0	0	0
15	CUSTOMER SERVICE & INFOR.	PAGE 18	3,993,484	3,541,800	449,379	45	168	2,091	0	0	0
16	SALES	PAGE 18	1,931,597	1,723,120	207,415	19	78	965	0	0	0
17	ADMINISTRATIVE & GENERAL	PAGE 19	40,936	36,518	4,395	0	1	21	0	0	0
18	TOTAL M & E EXPENSE	PAGE 19	<u>24,733,496</u>	<u>16,146,678</u>	<u>5,263,344</u>	<u>7,890</u>	<u>30,857</u>	<u>3,284,726</u>	<u>0</u>	<u>0</u>	<u>0</u>
19	TOTAL O & M EXPENSES		<u>42,828,338</u>	<u>28,279,480</u>	<u>8,892,222</u>	<u>13,390</u>	<u>47,787</u>	<u>5,595,458</u>	<u>0</u>	<u>0</u>	<u>0</u>
			55,798,027	36,656,931	11,938,080	17,249	76,480	7,109,281	0	0	0

TOTAL COMPANY
 DEMAND-COMMODITY
 FORECASTED TEST YEAR - ORIGINAL FILING

COLUMBIA GAS OF KENTUCKY, INC.
 TAXES OTHER THAN INCOME
 FOR THE TWELVE MONTHS ENDED 12/31/2022

ATTACHMENT KLJ-ACOS-2
 PAGE 20 OF 129
 WITNESS: JOHNSON

LINE NO.	ACCT NO.	ACCOUNT TITLE	ALLOC FACTOR	TOTAL COMPANY	GS-RESIDENTIAL	GS-OTHER	IUS	DS-ML	DS/IS	NOT USED	NOT USED
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)
			\$	\$	\$	\$	\$	\$	\$	\$	\$
1	408	TAXES BASED ON PROPERTY	7,566,243	4,421,244	1,718,691	3,088	11,003	1,412,215	0	0	0
2	408	TAXES BASED ON PAYROLL	1,063,501	686,944	249,755	319	2,352	124,131	0	0	0
3	408	OTHER TAXES	0	0	0	0	0	0	0	0	0
4		TOTAL TAXES OTHER THAN FIT	8,629,744	5,108,188	1,968,446	3,407	13,355	1,536,346	0	0	0

ATTACHMENT KLJ-ACOS-2
PAGE 21 OF 129
WITNESS: JOHNSON

COLUMBIA GAS OF KENTUCKY, INC.
KENTUCKY STATE INCOME TAX
FOR THE TWELVE MONTHS ENDED 12/31/2022

TOTAL COMPANY
DEMAND-COMMODITY
FORECASTED TEST YEAR - ORIGINAL FILING

LINE NO.	ACCT NO.	ACCOUNT TITLE	ALLOC FACTOR (C)	TOTAL COMPANY (D)	GS-RESIDENTIAL (E)	GS-OTHER (F)	IUS (G)	DS-ML (H)	DS/IS (I)	NOT USED (J)	NOT USED (K)
1		OPERATING INCOME BEFORE TAXES (PAGE 23, LINE 3)		13,806,039	8,277,380	9,061,956	3,801	533,805	(4,070,886)	0	0
2		LESS: RECONCILING ITEMS:									
3		IMPUTED INTEREST		9,192,200	5,136,507	2,274,178	4,482	12,942	1,764,091	0	0
4		FEDERAL FLOW-THROUGH STATUTORY ADJ		99,430	58,101	22,586	41	144	18,559	0	0
5		FEDERAL TIMING STATUTORY ADJUSTMENTS		(15,967,877)	(9,330,641)	(3,627,143)	(6,517)	(23,221)	(2,980,355)	0	0
6		STATE BONUS DISALLOWANCE		(5,457,018)	(3,188,745)	(1,239,576)	(2,226)	(7,936)	(1,018,536)	0	0
7		NON DEDUCTIBLE EMPLOYEE EXPENSE		78,801	50,899	18,506	24	173	9,197	0	0
8		TOTAL RECONCILING ITEMS		(21,246,664)	(12,410,386)	(4,825,627)	(8,678)	(30,840)	(3,971,135)	0	0
9		TAXABLE INCOME		(16,632,825)	(9,269,513)	1,962,151	(9,359)	490,023	(9,806,112)	0	0
10		STATE INCOME TAX @ 5.00%		(831,641)	(463,475)	98,108	(468)	24,501	(490,305)	0	0
11		PLUS: FOREIGN TAX PAYMENTS		0	0	0	0	0	0	0	0
12		KENTUCKY STATE INCOME TAX - CURRENT		(831,641)	(463,475)	98,108	(468)	24,501	(490,305)	0	0

COLUMBIA GAS OF KENTUCKY, INC.
 KENTUCKY STATE INCOME TAX
 FOR THE TWELVE MONTHS ENDED 12/31/2022

TOTAL COMPANY
 DEMAND-COMMODITY
 FORECASTED TEST YEAR - ORIGINAL FILING

ATTACHMENT KLJ-ACOS-2
 PAGE 22 OF 129
 WITNESS: JOHNSON

LINE NO.	ACCT NO.	ACCOUNT TITLE	ALLOC FACTOR	TOTAL COMPANY	GS-RESIDENTIAL	GS-OTHER	IUS	DS-ML	DS/IS	NOT USED	NOT USED
(A)	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)
				\$	\$	\$	\$	\$	\$	\$	\$
1		DEFERRED TAXES									
2		RECONCILIATION ITEMS:									
3		PROVISION FOR DEF STATE INCOME TAX		1,071,245	625,970	243,336	437	1,558	199,944	0	0
4		FLOW-THROUGH EXCESS BOOK/TAX DEPREC.-STATE		(8,851)	(5,172)	(2,010)	(4)	(12)	(1,653)	0	0
5		AMORTIZATION OF EXCESS ADIT-STATE		(95,291)	(55,682)	(21,645)	(38)	(138)	(17,786)	0	0
6		TOTAL DEFERRED INCOME TAX		967,103	565,116	219,681	395	1,408	180,505	0	0
7		TOTAL KENTUCKY STATE INCOME TAX EXPENSE		135,462	101,641	317,789	(73)	25,909	(309,800)	0	0

ATTACHMENT KLJ-ACOS-2
PAGE 23 OF 129
WITNESS: JOHNSON

COLUMBIA GAS OF KENTUCKY, INC.
FEDERAL INCOME TAXES
FOR THE TWELVE MONTHS ENDED 12/31/2022

TOTAL COMPANY
DEMAND-COMMODITY
FORECASTED TEST YEAR - ORIGINAL FILING

LINE NO.	ACCT NO.	ACCOUNT TITLE	ALLOC FACTOR (C)	TOTAL COMPANY (D)	GS-RESIDENTIAL (E)	GS-OTHER (F)	IUS (G)	DS-ML (H)	DS/IS (I)	NOT USED (J)	NOT USED (K)
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)
1		OPERATING REVENUE		147,364,861	94,603,771	44,621,722	80,164	656,384	7,402,820	0	0
2		LESS: EXPENSES OTHER THAN FIT		133,558,822	86,326,391	35,559,767	76,363	122,579	11,473,706	0	0
3		OPERATING INCOME BEFORE TAXES		13,806,039	8,277,380	9,061,956	3,801	533,805	(4,070,886)	0	0
4		LESS: RECONCILING ITEMS:									
5		IMPUTED INTEREST		9,192,200	5,136,507	2,274,178	4,482	12,942	1,764,091	0	0
6		FEDERAL FLOW-THROUGH STATUTORY ADJ		99,430	58,101	22,586	41	144	18,559	0	0
7		FEDERAL TIMING STATUTORY ADJUSTMENTS		(15,967,877)	(9,330,641)	(3,627,143)	(6,517)	(23,221)	(2,980,355)	0	0
8		NON DEDUCTIBLE EMPLOYEE EXPENSE		78,801	50,899	18,506	24	173	9,197	0	0
9		KENTUCKY STATE INCOME TAX DEDUCTION		(831,641)	(463,475)	98,108	(468)	24,501	(490,305)	0	0
10		TOTAL RECONCILING ITEMS		(14,958,005)	(8,758,166)	(3,684,159)	(5,984)	(47,405)	(2,462,294)	0	0
11		TAXABLE INCOME		(10,344,166)	(5,617,292)	3,103,619	(6,665)	473,458	(8,297,271)	0	0
12		CURRENT FEDERAL INCOME TAX @ 21%		(2,172,275)	(1,179,631)	651,760	(1,400)	99,426	(1,742,427)	0	0
13		PLUS: DIRECT ADJUSTMENT TO F.I.T.		0	0	0	0	0	0	0	0
14		CURRENT FEDERAL INCOME TAX @ 21%		(2,172,275)	(1,179,631)	651,760	(1,400)	99,426	(1,742,427)	0	0

TOTAL COMPANY		COLUMBIA GAS OF KENTUCKY, INC.		ATTACHMENT KLJ-ACOS-2						
DEMAND-COMMODITY		FEDERAL INCOME TAXES		PAGE 24 OF 129						
FORECASTED TEST YEAR - ORIGINAL FILING		FOR THE TWELVE MONTHS ENDED 12/31/2022		WITNESS: JOHNSON						
LINE NO.	ACCT	ALLOC FACTOR (C)	TOTAL COMPANY (D)	GS-RESIDENTIAL (E)	GS-OTHER (F)	IUS (G)	DS-ML (H)	DS/IS (I)	NOT USED (J)	NOT USED (K)
	ACCOUNT TITLE (B)		\$	\$	\$	\$	\$	\$	\$	\$
1	DEFERRED INCOME TAXES									
2	PROVISION FOR DEF FEDERAL INCOME TAX		3,353,254	1,959,435	761,700	1,369	4,877	625,875	0	0
3	FLOW-THROUGH EXCESS BOOK/TAX DEPREC.--FED		48,893	28,570	11,106	19	71	9,125	0	0
4	AMORTIZATION OF ITC		(12,816)	(7,489)	(2,911)	(4)	(19)	(2,392)	0	0
5	FED BENEFIT OF PROVISION FOR DEF SIT		(224,961)	(131,453)	(51,100)	(92)	(327)	(41,989)	0	0
6	AMORTIZATION OF EXCESS ADIT-FEDERAL		(790,253)	(461,775)	(179,508)	(322)	(1,149)	(147,498)	0	0
7	TOTAL DEFERRED INCOME TAX		2,374,117	1,387,288	539,287	970	3,453	443,121	0	0
8	TOTAL FEDERAL INCOME TAX		201,842	207,657	1,191,047	(430)	102,879	(1,299,306)	0	0

ATTACHMENT KLJ-ACOS-2
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WITNESS: JOHNSON

COLUMBIA GAS OF KENTUCKY, INC.
RATE BASE SUMMARY
FOR THE TWELVE MONTHS ENDED 12/31/2022

TOTAL COMPANY
DEMAND-COMMODITY
FORECASTED TEST YEAR - ORIGINAL FILING

LINE NO.	ACCT NO.	ACCOUNT TITLE	ALLOC FACTOR (C)	TOTAL COMPANY (D)	GS-RESIDENTIAL (E)	GS-OTHER (F)	IUS (G)	DS-ML (H)	DS/IS (I)	NOT USED (J)	NOT USED (K)
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)
1	101 & 106	GROSS PLANT		\$ 676,893,011	\$ 395,532,282	\$ 153,759,756	\$ 276,811	\$ 982,735	\$ 126,341,426	\$ 0	\$ 0
		LESS:									
2	108-111	DEPRECIATION RESERVE		176,792,389	116,756,544	35,891,805	53,682	223,287	23,867,075	0	0
3		NET PLANT		500,100,622	278,775,738	117,867,951	223,129	759,447	102,474,351	0	0
4	190.00	ACCUMULATED DEF INCOME TAX		\$6,868,772	4,013,686	1,560,258	2,804	9,989	1,282,035	0	0
		LESS:									
5	252.00	CUSTOMER ADVANCES		0	0	0	0	0	0	0	0
6	254.00	EXCESS ADIT (BEFORE GROSS UP)		27,089,072	15,829,181	6,153,351	11,055	39,394	5,056,091	0	0
7	282.00	ACCUMULATED DEF INCOME TAX		70,296,229	41,076,776	15,967,964	28,690	102,226	13,120,571	0	0
8	283.00	ACCUMULATED DEF INCOME TAX		0	0	0	0	0	0	0	0
9		NET RATE BASE		409,584,093	225,883,467	97,306,894	186,188	627,816	85,579,724	0	0
10		PLUS WORKING CAPITAL:									
11		CASH WORKING CAPITAL - LEAD LAG STUDY		0	0	0	0	0	0	0	0
12	151.00	FUEL STOCK		0	0	0	0	0	0	0	0
13	154.00	MATERIALS & SUPPLIES		298,708	174,546	67,853	122	434	55,752	0	0
14	165.00	PREPAYMENTS		0	0	0	0	0	0	0	0
15	164.00	GAS STORED UNDERGROUND - FSS		36,340,488	23,286,985	13,022,251	31,253	0	0	0	0
16		RATE BASE		446,223,290	249,344,998	110,396,998	217,563	628,250	85,635,476	0	0

COLUMBIA GAS OF KENTUCKY, INC.
ATTACHMENT KLJ-ACOS-2
PAGE 26 OF 129
WITNESS: JOHNSON

COLUMBIA GAS OF KENTUCKY, INC.
RATE OF RETURN - @ PROPOSED RATES
FOR THE TWELVE MONTHS ENDED 12/31/2022

CLASSIFICATION
DEMAND-COMMODITY
FORECASTED TEST YEAR - ORIGINAL FILING

LINE NO.	ACCT NO.	ACCOUNT TITLE	CLASSIFICATION FACTOR (C)	TOTAL COMPANY (D)	CUSTOMER (E)	COMMODITY (F)	DEMAND (G)
1		TOTAL REVENUES		\$ 147,364,861	\$ 43,887,618	\$ 75,153,533	\$ 28,323,710
2		PROPOSED INCREASE		<u>26,694,986</u>	<u>11,381,156</u>	<u>7,077,499</u>	<u>8,236,331</u>
3		TOTAL PROPOSED REVENUES		174,059,847	55,268,774	82,231,032	36,560,041
4		COST OF GAS		49,521,727	0	49,521,727	0
5		OPERATING & MAINTENANCE EXPENSE		55,965,672	31,435,872	12,208,102	12,321,701
6		DEPRECIATION & AMORTIZATION		19,609,323	10,195,461	4,706,928	4,706,928
7		FEDERAL INCOME TAX		5,494,047	1,308,304	1,793,893	2,391,853
8		KENTUCKY STATE INCOME TAX		1,461,829	358,624	476,670	626,534
9		TAXES OTHER THAN INCOME		<u>8,629,744</u>	<u>3,404,069</u>	<u>2,617,574</u>	<u>2,608,101</u>
10		TOTAL EXPENSES & TAXES		140,682,343	46,702,330	71,324,894	22,655,117
11		OPERATING INCOME		33,377,504	8,566,444	10,906,137	13,904,924
12		INTEREST EXPENSE		<u>9,192,200</u>	<u>2,392,062</u>	<u>3,025,762</u>	<u>3,774,376</u>
13		INCOME AVAILABLE FOR COMMON EQUITY		24,185,304	6,174,382	7,880,375	10,130,548
14		RATE BASE		446,223,290	116,119,537	146,881,633	183,222,121
15		RATE OF RETURN AUTHORIZED ON RATE BASE		7.48%	7.38%	7.43%	7.59%
16		UNITIZED RETURN		1.00	0.99	0.99	1.01

ATTACHMENT KLJ-ACOS-2
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WITNESS: JOHNSON

COLUMBIA GAS OF KENTUCKY, INC.
RATE OF RETURN - @ AUTHORIZED RETURN
FOR THE TWELVE MONTHS ENDED 12/31/2022

CLASSIFICATION	DEMAND-COMMODITY	FORECASTED TEST YEAR - ORIGINAL FILING	ACCOUNT TITLE	CLASSIFICATION			TOTAL		
				NO.	ACCT	NO.	ACCT	NO.	ACCT
LINE NO.	ACCT NO.	NO.	ACCT TITLE	FACTOR (C)	COMPANY (D)	CUSTOMER (E)	COMMODITY (F)	DEMAND (G)	
1	TOTAL REVENUES				\$ 174,059,843	\$ 55,428,734	\$ 82,339,116	\$ 36,291,991	
2	COST OF GAS				49,521,727	0	49,521,727	0	
3	OPERATING & MAINTENANCE EXPENSE				55,965,672	31,436,876	12,208,780	12,320,018	
4	DEPRECIATION & AMORTIZATION				19,609,323	10,195,461	4,706,928	4,706,928	
5	FEDERAL INCOME TAX				5,494,046	1,340,015	1,815,320	2,338,713	
6	KENTUCKY STATE INCOME TAX				1,461,829	366,572	482,040	613,216	
7	TAXES OTHER THAN INCOME				<u>8,629,744</u>	<u>3,404,069</u>	<u>2,617,574</u>	<u>2,608,101</u>	
8	TOTAL EXPENSES & TAXES				140,682,342	46,742,993	71,352,369	22,586,976	
9	OPERATING INCOME				33,377,501	8,685,741	10,986,747	13,705,015	
10	INTEREST EXPENSE				9,192,200	2,392,062	3,025,762	3,774,376	
11	INCOME AVAILABLE FOR COMMON EQUITY				24,185,301	6,293,679	7,960,985	9,930,639	
12	RATE BASE				446,223,290	116,119,537	146,881,633	183,222,121	
13	RATE OF RETURN AUTHORIZED ON RATE BASE				7.48%	7.48%	7.48%	7.48%	
14	UNITIZED RETURN				1.00	1.00	1.00	1.00	

COLUMBIA GAS OF KENTUCKY, INC.
DEVELOPMENT OF PROFORMA ADJUSTMENTS
FOR THE TWELVE MONTHS ENDED 12/31/2022

ATTACHMENT KLJ-ACOS-2
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WITNESS: JOHNSON

CLASSIFICATION
DEMAND-COMMODITY
FORECASTED TEST YEAR - ORIGINAL FILING

LINE NO.	DESCRIPTION (A)	CLASSIFICATION				DEMAND (F)
		FACTOR (B)	COMPANY (C)	CUSTOMER (D)	COMMODITY (E)	
1	OPERATING REVENUE		26,694,982	11,541,116	7,185,583	7,968,280
2	LESS: GAS COST @ CITY GATE CHANGE		0	0	0	0
3	LESS: UNCOLLECTIBLES @ 0.00428000		114,255	49,396	30,754	34,104
4	LESS: PSC FEES @ 0.00200000		53,390	23,082	14,371	15,937
5	TAXABLE INCOME FOR STATE INCOME TAX		26,527,337	11,468,638	7,140,458	7,918,239
6	LESS: KENTUCKY STATE INCOME TAX @ 0.0500		1,326,367	573,432	357,023	395,912
7	TAXABLE INCOME FOR FEDERAL INCOME TAX		25,200,970	10,895,206	6,783,435	7,522,327
8	LESS: FEDERAL INCOME TAX @ 0.21000000		5,292,204	2,287,993	1,424,521	1,579,689
9	OPERATING INCOME		19,908,766	8,607,213	5,358,914	5,942,638

COLUMBIA GAS OF KENTUCKY, INC.
ATTACHMENT KLJ-ACOS-2
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WITNESS: JOHNSON

COLUMBIA GAS OF KENTUCKY, INC.
RATE OF RETURN - @ CURRENT RATES
FOR THE TWELVE MONTHS ENDED 12/31/2022

LINE NO.	ACCT NO.	ACCOUNT TITLE	CLASSIFICATION		TOTAL COMPANY (D)	CUSTOMER (E)	COMMODITY (F)	DEMAND (G)
			FACTOR (C)	COMMODITY (F)				
1		TOTAL REVENUES [1]			147,364,861	43,887,618	75,153,533	28,323,710
2		COST OF GAS			49,521,727	0	49,521,727	0
3		OPERATING & MAINTENANCE EXPENSE [2]			55,798,027	31,364,398	12,163,655	12,269,977
4		DEPRECIATION & AMORTIZATION [3]			19,609,323	10,195,461	4,706,928	4,706,928
5		FEDERAL INCOME TAX [4]			201,842	(947,978)	390,799	759,024
6		KENTUCKY STATE INCOME TAX [5]			135,462	(206,860)	125,017	217,304
7		TAXES OTHER THAN INCOME [6]			<u>8,629,744</u>	<u>3,404,069</u>	<u>2,617,574</u>	<u>2,608,101</u>
8		TOTAL EXPENSES & TAXES			133,896,126	43,809,090	69,525,700	20,561,334
9		OPERATING INCOME			13,468,735	78,528	5,627,832	7,762,376
10		INTEREST EXPENSE [7]			<u>9,192,200</u>	<u>2,392,062</u>	<u>3,025,762</u>	<u>3,774,376</u>
11		INCOME AVAILABLE FOR COMMON EQUITY			4,276,535	(2,313,534)	2,602,070	3,988,000
12		RATE BASE [8]			446,223,290	116,119,537	146,881,633	183,222,121
13		RATE OF RETURN EARNED ON RATE BASE			3.02%	0.07%	3.83%	4.24%
14		UNITIZED RETURN			1.00	0.02	1.27	1.40

REFERENCES: [1] PAGE 36, [2] PAGE 44, [3] PAGE 49, [4] PAGE 49, [5] PAGE 47, [6] PAGE 45, [7] PAGE 48, [8] PAGE 50.

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WITNESS: JOHNSON

COLUMBIA GAS OF KENTUCKY, INC.
GROSS INTANGIBLE, PRODUCTION, & DIST. PLANT ALLOC.
FOR THE TWELVE MONTHS ENDED 12/31/2022

LINE NO.	ACCT NO.	ACCOUNT TITLE	CLASSIFICATION FACTOR	TOTAL			DEMAND
				COMPANY	CUSTOMER	COMMODITY	
(A)	(A)	(B)	(C)	(D)	(E)	(F)	(G)
				\$	\$	\$	\$
1		INTANGIBLE PLANT					
2	301.00	ORGANIZATION	7DC	521	189	166	166
3	303.00	MISC. INTANGIBLE PLANT	7DC	96,335	34,878	30,729	30,729
4	303.10	DIS SOFTWARE	7DC	943	341	301	301
5	303.20	FARA SOFTWARE	7DC	0	0	0	0
6	303.30	OTHER SOFTWARE	7DC	11,158,498	4,039,894	3,559,302	3,559,302
7		TOTAL INTANGIBLE PLANT		11,256,297	4,075,302	3,590,498	3,590,498
8		PRODUCTION PLANT					
9	304.10	LAND	2	0	0	0	0
10	305.00	STRUCTURES & IMPROVEMENTS	2	0	0	0	0
11	311.00	LIQUEFIED PETROLEUM GAS EQUIP	2	0	0	0	0
12		TOTAL PRODUCTION PLANT		0	0	0	0
13		DISTRIBUTION PLANT					
14	374.10	LAND - CITY GATE & M/L IND M&R	5	206	0	103	103
15	374.20	LAND - OTHER DISTRIBUTION	5	876,991	0	438,496	438,496
16	374.40	LAND RIGHTS - OTHER DISTRIBUTION	5	1,309,983	0	654,991	654,991
17	374.50	RIGHTS OF WAY	5	2,712,842	0	1,356,421	1,356,421
18	375.20	CITY GATE - MEAS & REG STRUCTURES	5	2,125	0	1,062	1,062
19	375.30	STRUC & IMPROV-GENERAL M&R	5	0	0	0	0
20	375.40	STRUC & IMPROV-REGULATING	5	2,881,467	0	1,440,734	1,440,734
21	375.40	DIRECT STRUC & IMPROV-REGULATING	5	46,211	0	23,105	23,105
22	375.60	STRUC & IMPROV-DIST. IND. M & R	8	0	0	0	0
23	375.70	STRUC & IMPROV-OTHER DIST. SYSTEM	7DC	10,122,957	3,664,980	3,228,988	3,228,988
24	375.71	STRUC & IMPROV-OTHER DIST. SYSTEM-IMPROV	7DC	994,557	360,076	317,241	317,241
25	375.80	STRUC & IMPROV-COMMUNICATION	5	0	0	0	0
26	376.00	MAINS	5	376,879,823	0	188,439,912	188,439,912
27	376.00	DIRECT MAINS	5	10,517	0	5,259	5,259
28	378.10	M & R GENERAL	5	515,128	0	257,564	257,564
29	378.20	M & R GENERAL - REGULATING	5	22,166,769	0	11,083,384	11,083,384
30	378.30	M & R EQUIP - LOCAL GAS PURCHASES	5	45,443	0	22,722	22,722
31	379.10	STA EQUIP - CITY	5	1,554,144	0	777,072	777,072
32	380.00	SERVICES	15	181,670,251	181,670,251	0	0

COLUMBIA GAS OF KENTUCKY, INC.
ATTACHMENT KLJ-ACOS-2
PAGE 31 OF 129
WITNESS: JOHNSON

GROSS DISTRIBUTION & GENERAL PLANT ALLOCATION
FOR THE TWELVE MONTHS ENDED 12/31/2022

CLASSIFICATION
DEMAND-COMMODITY
FORECASTED TEST YEAR - ORIGINAL FILING

LINE NO.	ACCT NO.	ACCOUNT TITLE (B)	CLASSIFICATION FACTOR (C)	TOTAL			DEMAND (G)
				COMPANY (D)	CUSTOMER (E)	COMMODITY (F)	
				\$	\$	\$	\$
1	380.00	DIRECT SERVICES	15	0	0	0	0
2	381.00	METERS	16	26,313,729	26,313,729	0	0
3	382.00	METER INSTALLATIONS	16	9,807,649	9,807,649	0	0
4	383.00	HOUSE REGULATORS	16	6,932,483	6,932,483	0	0
5	384.00	HOUSE REG INSTALLATIONS	16	2,085,059	2,085,059	0	0
6	385.00	IND M&R EQUIPMENT	17	4,430,201	4,430,201	0	0
7	385.00	DIRECT IND M&R EQUIPMENT	17	873,980	873,980	0	0
8	387.20	ODORIZATION	7DC	0	0	0	0
9	387.41	TELEPHONE	7DC	735,015	266,110	234,453	234,453
10	387.42	RADIO	7DC	794,208	287,540	253,334	253,334
11	387.44	OTHER COMMUNICATION	7DC	126,788	45,903	40,442	40,442
12	387.45	TELEMETERING	7DC	4,787,608	1,733,336	1,527,136	1,527,136
13	387.46	OTHER	7DC	327,025	118,398	104,313	104,313
14		TOTAL DISTRIBUTION PLANT		659,003,159	238,589,695	210,206,732	210,206,732
15		GENERAL PLANT					
16	391.10	OFF FURN & EQUIP - UNSPEC	7DC	776,304	281,058	247,623	247,623
17	391.11	OFF FURN & EQUIP - DATA HAND	7DC	0	0	0	0
18	391.12	OFF FURN & EQUIP - INFO SYSTEM	7DC	1,048,393	379,567	334,413	334,413
19	392.20	TR EQ - TRAILER > \$1,000	7DC	95,778	34,676	30,551	30,551
20	392.21	TR EQ - TRAILER < \$1,000	7DC	24,462	8,856	7,803	7,803
21	394.10	TOOLS,SHOP, & GAR EQ-GARAGE & SERV	7DC	9,739	3,526	3,107	3,107
22	394.13	TOOLS,SHOP, & GAR EQ-UND TANK CLEANUP	7DC	0	0	0	0
23	393.00	STORES EQUIPMENT	7DC	0	0	0	0
24	394.20	SHOP EQUIPMENT	7DC	0	0	0	0
25	394.30	TOOLS & OTHER EQUIPMENT	7DC	4,387,484	1,588,473	1,399,506	1,399,506
26	395.00	LABORATORY EQUIPMENT	7DC	4,162	1,507	1,328	1,328
27	396.00	POWER OP EQUIP-GEN TOOLS	7DC	185,547	67,177	59,185	59,185
28	397.50	COMMUNICATION EQUIP - TELEMETERING	7DC	0	0	0	0
29	398.00	MISCELLANEOUS EQUIPMENT	7DC	101,687	36,815	32,436	32,436
30		TOTAL GENERAL PLANT		6,633,556	2,401,655	2,115,952	2,115,952
31		TOTAL PLANT IN SERVICE (101 - 106)		676,893,011	245,066,652	215,913,182	215,913,182

ATTACHMENT KLJ-ACOS-2
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WITNESS: JOHNSON

COLUMBIA GAS OF KENTUCKY, INC.
GROSS INTANGIBLE, PROD., & DIST. PLANT DEPRECIATION RESERVE ALLOC.
FOR THE TWELVE MONTHS ENDED 12/31/2022

CLASSIFICATION
DEMAND-COMMODITY
FORECASTED TEST YEAR - ORIGINAL FILING

LINE NO.	ACCT NO.	ACCOUNT TITLE	CLASSIFICATION		TOTAL COMPANY	CUSTOMER	COMMODITY	DEMAND
			FACTOR	(C)				
		(B)	(C)	(D)	(E)	(F)	(G)	\$
1		INTANGIBLE PLANT						
2	301.00	ORGANIZATION	7DC	0	0	0	0	0
3	303.00	MISC. INTANGIBLE PLANT	7DC	74,046	26,808	23,619	23,619	
4	303.10	DIS SOFTWARE	7DC	240	87	77	77	
5	303.20	FARA SOFTWARE	7DC	0	0	0	0	
6	303.30	OTHER SOFTWARE	7DC	4,579,778	1,658,092	1,460,843	1,460,843	
7		TOTAL INTANGIBLE PLANT		4,654,064	1,684,987	1,484,539	1,484,539	
8		PRODUCTION PLANT						
9	304.10	LAND	2	0	0	0	0	
10	305.00	STRUCTURES & IMPROVEMENTS	2	0	0	0	0	
11	311.00	LIQUEFIED PETROLEUM GAS EQUIP	2	0	0	0	0	
12		TOTAL PRODUCTION PLANT		0	0	0	0	
13		DISTRIBUTION PLANT						
14	374.10	LAND - CITY GATE & M/L IND M&R	5	0	0	0	0	
15	374.20	LAND - OTHER DISTRIBUTION	5	(522)	0	(261)	(261)	
16	374.40	LAND RIGHTS - OTHER DISTRIBUTION	5	301,045	0	150,523	150,523	
17	374.50	RIGHTS OF WAY	5	1,105,113	0	552,557	552,557	
18	375.20	CITY GATE - MEAS & REG STRUCTURES	5	2,101	0	1,051	1,051	
19	375.30	STRUC & IMPROV-GENERAL M&R	5	(78)	0	(39)	(39)	
20	375.40	STRUC & IMPROV-REGULATING	5	546,979	0	273,490	273,490	
21	375.40	DIRECT STRUC & IMPROV-REGULATING	5	6,063	0	3,031	3,031	
22	375.60	STRUC & IMPROV-DIST. IND. M & R	8	0	0	0	0	
23	375.70	STRUC & IMPROV-OTHER DIST. SYSTEM	7DC	4,369,859	1,582,092	1,393,884	1,393,884	
24	375.71	STRUC & IMPROV-OTHER DIST. SYSTEM-IMPROV	7DC	532,478	192,782	169,848	169,848	
25	375.80	STRUC & IMPROV-COMMUNICATION	5	0	0	0	0	
26	376.00	MAINS	5	65,074,402	0	32,537,201	32,537,201	
27	376.00	DIRECT MAINS	5	8,017	0	4,009	4,009	
28	378.10	M & R GENERAL	5	422,135	0	211,068	211,068	
29	378.20	M & R GENERAL - REGULATING	5	3,495,142	0	1,747,571	1,747,571	
30	378.30	M & R EQUIP - LOCAL GAS PURCHASES	5	41,444	0	20,722	20,722	
31	379.10	STA EQUIP - CITY	5	269,430	0	134,715	134,715	
32	380.00	SERVICES	15	70,810,358	70,810,358	0	0	
33	380.00	DIRECT SERVICES	15	0	0	0	0	

ATTACHMENT KLJ-ACOS-2
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WITNESS: JOHNSON

COLUMBIA GAS OF KENTUCKY, INC.
GROSS DISTRIBUTION & GENERAL PLANT DEPRECIATION RESERVE ALLOC
FOR THE TWELVE MONTHS ENDED 12/31/2022

CLASSIFICATION
DEMAND-COMMODITY
FORECASTED TEST YEAR - ORIGINAL FILING

LINE NO.	ACCT NO.	ACCOUNT TITLE (B)	CLASSIFICATION FACTOR (C)	TOTAL			DEMAND (G)
				COMPANY (D)	CUSTOMER (E)	COMMODITY (F)	
				\$	\$	\$	\$
1	381.00	METERS	16	9,434,827	9,434,827	0	0
2	382.00	METER INSTALLATIONS	16	5,609,411	5,609,411	0	0
3	383.00	HOUSE REGULATORS	16	2,237,904	2,237,904	0	0
4	384.00	HOUSE REG INSTALLATIONS	16	1,787,116	1,787,116	0	0
5	385.00	IND M&R EQUIPMENT	17	974,180	974,180	0	0
6	385.00	DIRECT IND M&R EQUIPMENT	17	188,149	188,149	0	0
7	387.20	ODORIZATION	7DC	(59,912)	(21,691)	(19,111)	(19,111)
8	387.41	TELEPHONE	7DC	511,622	185,231	163,195	163,195
9	387.42	RADIO	7DC	688,465	249,256	219,604	219,604
10	387.44	OTHER COMMUNICATION	7DC	63,549	23,008	20,271	20,271
11	387.45	TELEMETERING	7DC	623,508	225,739	198,885	198,885
12	387.46	OTHER	7DC	160,972	58,279	51,346	51,346
13		TOTAL DISTRIBUTION PLANT		169,203,758	93,536,641	37,833,560	37,833,560
14		GENERAL PLANT					
15	391.10	OFF FURN & EQUIP - UNSPEC	7DC	14,192	5,138	4,527	4,527
16	391.11	OFF FURN & EQUIP - DATA HAND	7DC	(25,815)	(9,346)	(8,235)	(8,235)
17	391.12	OFF FURN & EQUIP - INFO SYSTEM	7DC	965,569	349,581	307,994	307,994
18	392.20	TR EQ - TRAILER > \$1,000	7DC	62,669	22,689	19,990	19,990
19	392.21	TR EQ - TRAILER < \$1,000	7DC	46,552	16,854	14,849	14,849
20	394.10	TOOLS,SHOP, & GAR EQ-GARAGE & SERV	7DC	3,484	1,261	1,111	1,111
21	394.13	TOOLS,SHOP, & GAR EQ-UND TANK CLEANUP	7DC	37,937	13,735	12,101	12,101
22	393.00	STORES EQUIPMENT	7DC	0	0	0	0
23	394.20	SHOP EQUIPMENT	7DC	185	67	59	59
24	394.30	TOOLS & OTHER EQUIPMENT	7DC	1,618,926	586,126	516,400	516,400
25	395.00	LABORATORY EQUIPMENT	7DC	3,734	1,352	1,191	1,191
26	396.00	POWER OP EQUIP-GEN TOOLS	7DC	152,924	55,365	48,779	48,779
27		RETIREMENT WORK IN PROGRESS	7DC	0	0	0	0
28	398.00	MISCELLANEOUS EQUIPMENT	7DC	54,210	19,627	17,292	17,292
29		TOTAL GENERAL PLANT		2,934,567	1,062,449	936,058	936,058
30		TOTAL PLANT RESERVE		176,792,389	96,284,077	40,254,157	40,254,157

ATTACHMENT KLJ-ACOS-2
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WITNESS: JOHNSON

COLUMBIA GAS OF KENTUCKY, INC.
GROSS INTANGIBLE, PROD., & DIST. PLANT DEPRECIATION EXPENSE ALLOC.
FOR THE TWELVE MONTHS ENDED 12/31/2022

CLASSIFICATION
DEMAND-COMMODITY
FORECASTED TEST YEAR - ORIGINAL FILING

LINE NO.	ACCT NO.	ACCOUNT TITLE	CLASSIFICATION FACTOR	TOTAL COMPANY (D)	CUSTOMER (E)	COMMODITY (F)	DEMAND (G)
(A)	(A)	(B)	(C)	\$	\$	\$	\$
		INTANGIBLE PLANT					
1	301.00	ORGANIZATION	7DC	0	0	0	0
2	303.00	MISC. INTANGIBLE PLANT	7DC	3,211	1,163	1,024	1,024
3	303.10	DIS SOFTWARE	7DC	94	34	30	30
4	303.20	FARA SOFTWARE	7DC	0	0	0	0
5	303.30	OTHER SOFTWARE	7DC	2,107,193	762,902	672,146	672,146
6		TOTAL INTANGIBLE PLANT		2,110,498	764,099	673,200	673,200
7		PRODUCTION PLANT					
8	304.10	LAND	2	0	0	0	0
9	305.00	STRUCTURES & IMPROVEMENTS	2	0	0	0	0
10	311.00	LIQUEFIED PETROLEUM GAS EQUIP	2	0	0	0	0
11		TOTAL PRODUCTION PLANT		0	0	0	0
12		DISTRIBUTION PLANT					
13	374.10	LAND - CITY GATE & M/L IND M&R	5	0	0	0	0
14	374.20	LAND - OTHER DISTRIBUTION	5	0	0	0	0
15	374.40	LAND RIGHTS - OTHER DISTRIBUTION	5	16,632	0	8,316	8,316
16	374.50	RIGHTS OF WAY	5	30,109	0	15,055	15,055
17	375.20	CITY GATE - MEAS & REG STRUCTURES	5	48	0	24	24
18	375.30	STRUC & IMPROV-GENERAL M&R	5	0	0	0	0
19	375.40	STRUC & IMPROV-REGULATING	5	68,908	0	34,454	34,454
20	375.40	DIRECT STRUC & IMPROV-REGULATING	5	735	0	367	367
21	375.60	STRUC & IMPROV-DIST. IND. M & R	8	0	0	0	0
22	375.70	STRUC & IMPROV-OTHER DIST. SYSTEM	7DC	237,213	85,882	75,665	75,665
23	375.71	STRUC & IMPROV-OTHER DIST. SYSTEM-IMPROV	7DC	51,636	18,695	16,471	16,471
24	375.80	STRUC & IMPROV-COMMUNICATION	5	0	0	0	0
25	376.00	MAINS	5	6,699,516	0	3,349,758	3,349,758
26	376.00	DIRECT MAINS	5	142	0	71	71
27	378.10	M & R GENERAL	5	12,924	0	6,462	6,462
28	378.20	M & R GENERAL - REGULATING	5	549,743	0	274,871	274,871
29	378.30	M & R EQUIP - LOCAL GAS PURCHASES	5	1,140	0	570	570
30	379.10	STA EQUIP - CITY	5	0	0	0	0
31	380.00	SERVICES	15	7,226,084	7,226,084	0	0
32	380.00	DIRECT SERVICES	15	0	0	0	0

ATTACHMENT KLJ-ACOS-2
PAGE 35 OF 129
WITNESS: JOHNSON

COLUMBIA GAS OF KENTUCKY, INC.
GROSS DISTRIBUTION & GENERAL PLANT DEPRECIATION EXPENSE
FOR THE TWELVE MONTHS ENDED 12/31/2022

LINE NO.	ACCT NO.	ACCOUNT TITLE	CLASSIFICATION FACTOR	TOTAL			DEMAND
				COMPANY (D)	CUSTOMER (E)	COMMODITY (F)	
				(\$)	(\$)	(\$)	(\$)
1	381.00	METERS	16	1,114,707	1,114,707	0	0
2	382.00	METER INSTALLATIONS	16	173,568	173,568	0	0
3	383.00	HOUSE REGULATORS	16	135,832	135,832	0	0
4	384.00	HOUSE REG INSTALLATIONS	16	200,160	200,160	0	0
5	385.00	IND M&R EQUIPMENT	17	163,578	163,578	0	0
6	385.00	DIRECT IND M&R EQUIPMENT	17	27,232	27,232	0	0
7	387.20	ODORIZATION	7DC	0	0	0	0
8	387.41	TELEPHONE	7DC	23,448	8,489	7,479	7,479
9	387.42	RADIO	7DC	25,332	9,171	8,080	8,080
10	387.44	OTHER COMMUNICATION	7DC	4,044	1,464	1,290	1,290
11	387.45	TELEMETERING	7DC	152,588	55,244	48,672	48,672
12	387.46	OTHER	7DC	31,104	11,261	9,921	9,921
13		TOTAL DISTRIBUTION PLANT		16,946,423	9,231,367	3,857,526	3,857,526
14		GENERAL PLANT					
15	391.10	OFF FURN & EQUIP - UNSPEC	7DC	131,330	47,548	41,891	41,891
16	391.11	OFF FURN & EQUIP - DATA HAND	7DC	10,327	3,739	3,294	3,294
17	391.12	OFF FURN & EQUIP - INFO SYSTEM	7DC	243,761	88,253	77,754	77,754
18	392.20	TR EQ - TRAILER > \$1,000	7DC	828	300	264	264
19	392.21	TR EQ - TRAILER < \$1,000	7DC	216	78	69	69
20	394.10	TOOLS,SHOP, & GAR EQ-GARAGE & SERV	7DC	384	139	122	122
21	394.13	TOOLS,SHOP, & GAR EQ-UND TANK CLEANUP	7DC	0	0	0	0
22	393.00	STORES EQUIPMENT	7DC	0	0	0	0
23	394.20	SHOP EQUIPMENT	7DC	0	0	0	0
24	394.30	TOOLS & OTHER EQUIPMENT	7DC	152,827	55,330	48,748	48,748
25	395.00	LABORATORY EQUIPMENT	7DC	208	75	66	66
26	396.00	POWER OP EQUIP-GEN TOOLS	7DC	0	0	0	0
27	398.00	MISCELLANEOUS EQUIPMENT	7DC	12,521	4,533	3,994	3,994
28		TOTAL GENERAL PLANT		552,402	199,995	176,202	176,202
29		TOTAL DEPRECIATION EXPENSE		19,609,323	10,195,461	4,706,928	4,706,928

CLASSIFICATION
DEMAND-COMMODITY
FORECASTED TEST YEAR - ORIGINAL FILING

ATTACHMENT KLJ-ACOS-2
PAGE 36 OF 129
WITNESS: JOHNSON

COLUMBIA GAS OF KENTUCKY, INC.
OPERATING REVENUE @ CURRENT RATES
FOR THE TWELVE MONTHS ENDED 12/31/2022

CLASSIFICATION
DEMAND-COMMODITY
FORECASTED TEST YEAR - ORIGINAL FILING

LINE NO.	ACCT NO.	ACCOUNT TITLE	CLASSIFICATION		TOTAL COMPANY	CUSTOMER	COMMODITY	DEMAND
			FACTOR	(C)				
	(A)	(B)	(C)		(D)	(E)	(F)	(G)
1		OPERATING REVENUE						
2	480.00	RESIDENTIAL SALES	22		86,356,277	24,195,233	46,242,425	15,918,619
3	481.10	COMMERCIAL SALES	22		35,475,442	8,275,132	21,755,903	5,444,407
4	481.20	INDUSTRIAL SALES	22		1,780,486	410,248	1,100,326	269,912
5		TOTAL SALES REVENUE			123,612,205	32,880,613	69,098,654	21,632,938
6	487.00	FORFEITED DISCOUNTS	22		390,078	173,114	103,070	113,894
7	488.00	MISC. SERVICE REVENUE	6		117,501	117,501	0	0
8	489.00	REVENUE FROM TRANSPORTATION	22		22,525,103	9,996,416	5,951,809	6,576,878
9	495.00	OTHER	6		719,974	719,974	0	0
10		TOTAL OTHER GAS DEPT REVENUE			23,752,656	11,007,005	6,054,879	6,690,772
11		TOTAL OPERATING REVENUE			147,364,861	43,887,618	75,153,533	28,323,710

ATTACHMENT KLJ-ACOS-2
 PAGE 37 OF 129
 WITNESS: JOHNSON

COLUMBIA GAS OF KENTUCKY, INC.
 PRODUCTION EXPENSE ALLOCATION
 FOR THE TWELVE MONTHS ENDED 12/31/2022

CLASSIFICATION
 DEMAND-COMMODITY
 FORECASTED TEST YEAR - ORIGINAL FILING

LINE NO.	ACCT NO.	ACCOUNT TITLE	CLASSIFICATION FACTOR (C)	TOTAL COMPANY (D)	CUSTOMER (E)	COMMODITY (F)	DEMAND (G)
		(B)		\$	\$	\$	\$
1		OPERATING EXPENSES					
2		PRODUCTION EXPENSES - OPERATION					
3	717	LIQUE PETRO GAS EXP - LABOR	2	0	0	0	0
4	717	LIQUE PETRO GAS EXP - M&E	2	0	0	0	0
5	723	LIQUIFIED PETROLEUM GAS PROCESS	2	0	0	0	0
6	728	LIQUIFIED PETROLEUM GAS	2	0	0	0	0
7		TOTAL OPERATION		0	0	0	0
8		PRODUCTION EXPENSES - MAINTENANCE					
9	741	STRUCTURES & IMPROV - LABOR	2	0	0	0	0
10	741	STRUCTURES & IMPROV - M&E	2	0	0	0	0
11	742	PRODUCTION EQUIPMENT - LABOR	2	0	0	0	0
12	742	PRODUCTION EQUIPMENT - M&E	2	0	0	0	0
13		TOTAL MAINTENANCE		0	0	0	0
14		TOTAL MANUFACTURED GAS		0	0	0	0
15		OTHER GAS SUPPLIES EXPENSE					
16	803 - 806						
17	& 808	COST OF GAS @ CITY GATE	9	49,521,727	0	49,521,727	0
18	807	OTHER PURCHASED GAS - LABOR	9	0	0	0	0
19	807	OTHER PURCHASED GAS - M & E	9	393,577	0	393,577	0
20	812	GAS USED IN OPERATIONS	9	(71,454)	0	(71,454)	0
21		TOTAL OTHER GAS SUPPLIES EXP		49,843,850	0	49,843,850	0
22		TOTAL PRODUCTION EXPENSE		49,843,850	0	49,843,850	0

CLASSIFICATION
DEMAND-COMMODITY
FORECASTED TEST YEAR - ORIGINAL FILING
COLUMBIA GAS OF KENTUCKY, INC.
DISTRIBUTION EXPENSE ALLOCATION - LABOR
FOR THE TWELVE MONTHS ENDED 12/31/2022
ATTACHMENT KLJ-ACOS-2
PAGE 38 OF 129
WITNESS: JOHNSON

LINE NO.	ACCT NO.	ACCOUNT TITLE (B)	CLASSIFICATION FACTOR (C)	TOTAL			
				COMPANY (D)	CUSTOMER (E)	COMMODITY (F)	DEMAND (G)
				\$	\$	\$	\$
1		DISTRIBUTION EXPENSES					
2	870	SUPERVISION & ENGINEERING	10DC	621,289	376,206	125,453	119,631
3	871	DISTRIBUTION LOAD DISPATCH	4	81,322	0	81,322	0
4	874	MAINS & SERVICES	14DC	2,572,258	836,620	867,819	867,819
5	875	M & R - GENERAL	18DC	193,030	0	96,515	96,515
6	876	M & R - INDUSTRIAL	8	67,768	67,768	0	0
7	878	METERS & HOUSE REGULATORS	16	1,240,231	1,240,231	0	0
8	879	CUSTOMER INSTALLATION	16	2,489,719	2,489,719	0	0
9	880	OTHER	10DC	530,850	321,442	107,191	102,216
10	881	RENTS	10DC	0	0	0	0
11		TOTAL OPERATION		7,796,468	5,331,986	1,278,300	1,186,181
12		MAINTENANCE					
13	885	SUPERVISION & ENGINEERING	10DC	79,911	48,388	16,136	15,387
14	886	STRUCTURES & IMPROVEMENTS	18DC	7,198	0	3,599	3,599
15	887	MAINS	18DC	1,095,363	0	547,682	547,682
16	889	M & R - GENERAL	18DC	310,688	0	155,344	155,344
17	890	M & R - INDUSTRIAL	8	54,126	54,126	0	0
18	892	SERVICES	15	555,440	555,440	0	0
19	893	METERS & HOUSE REGULATORS	16	10,802	10,802	0	0
20	894	OTHER EQUIPMENT	10DC	170,296	103,118	34,387	32,791
21		TOTAL MAINTENANCE		2,283,824	771,874	757,148	754,803

ATTACHMENT KLJ-ACOS-2
PAGE 39 OF 129
WITNESS: JOHNSON

COLUMBIA GAS OF KENTUCKY, INC.
DISTRIBUTION EXPENSE ALLOCATION - LABOR
FOR THE TWELVE MONTHS ENDED 12/31/2022

CLASSIFICATION
DEMAND-COMMODITY
FORECASTED TEST YEAR - ORIGINAL FILING

LINE NO.	ACCT NO.	ACCOUNT TITLE	CLASSIFICATION FACTOR	TOTAL			DEMAND
				COMPANY	CUSTOMER	COMMODITY	
(A)	(A)	(B)	(C)	(D)	(E)	(F)	(G)
				\$	\$	\$	\$
1		CUSTOMER ACCOUNTS					
2	901	SUPERVISION	6	0	0	0	0
3	902	METER READING	6	90,913	90,913	0	0
4	903	CUSTOMER RECORDS & COLLECTIONS	6	433,946	433,946	0	0
5	904	UNCOLLECTIBLE ACCOUNTS	21	0	0	0	0
6	905	MISC.	6	0	0	0	0
7	920	SALARIES	6	0	0	0	0
8	921	OFFICE SUPPLIES AND EXPENSE	6	0	0	0	0
9	931	RENTS	6	0	0	0	0
10	935	GENERAL PLANT MAINTENANCE		0	0	0	0
11		TOTAL CUSTOMER ACCT.	6	524,859	524,859	0	0
12		CUSTOMER SERVICE & INFORMATIONAL					
13	907	SUPERVISION	6	0	0	0	0
14	908	CUSTOMER ASSISTANCE	6	0	0	0	0
15	909	INFO. & INSTRUCTIONAL	6	0	0	0	0
16	910	MISCELLANEOUS	6	0	0	0	0
17	920	SALARIES	6	0	0	0	0
18	921	OFFICE SUPPLIES AND EXPENSE	6	0	0	0	0
19	931	RENTS	6	0	0	0	0
20	935	GENERAL PLANT MAINTENANCE		0	0	0	0
21		TOTAL CUSTOMER SERVICE & INFO.	6	0	0	0	0

CLASSIFICATION
 DEMAND-COMMODITY
 FORECASTED TEST YEAR - ORIGINAL FILING

COLUMBIA GAS OF KENTUCKY, INC.
 DISTRIBUTION AND A&G EXPENSE ALLOCATION - LABOR
 FORTHE TWELVEMONTHSENDED12/31/2022

ATTACHMENT KLJ-ACOS-2
 PAGE 40 OF 129
 WITNESS: JOHNSON

LINE NO.	ACCT NO.	ACCOUNT TITLE	CLASSIFICATION FACTOR	TOTAL COMPANY	CUSTOMER	COMMODITY	DEMAND
(A)	(A)	(B)	(C)	(D)	(E)	(F)	(G)
				\$	\$	\$	\$
1		SALES					
2	911	SUPERVISION	6	0	0	0	0
3	912	DEMONSTRATION & SELLING	6	0	0	0	0
4	913	ADVERTISING	6	0	0	0	0
5	916	MISC.	6	0	0	0	0
6		TOTAL SALES		0	0	0	0
7		TOTAL DISTRIBUTION EXPENSES		10,605,151	6,628,719	2,035,448	1,940,984
8		ADMINISTRATIVE & GENERAL					
9	920	SALARIES	12DC	2,329,719	1,456,184	447,143	426,392
10	921	OFFICE SUPPLIES & EXPENSES	12DC	27,370	17,108	5,253	5,009
11	922	ADMIN. EXPENSES TRANSFERED	12DC	0	0	0	0
12	923	OUTSIDE SERVICES	12DC	1,580	988	303	289
13	924	PROPERTY INSURANCE	12DC	0	0	0	0
14	925	INJURIES AND DAMAGES	12DC	0	0	0	0
15	926	EMPLOYEE PENSIONS & BENEFITS	12DC	5,870	3,669	1,127	1,074
16	928	REG COMMISSION EXP - GENERAL	12DC	0	0	0	0
17	930.10	MISC. - INSTITUT & GOODWILL ADV	12DC	0	0	0	0
18	930.20	MISC. - GENERAL	12DC	0	0	0	0
19	931	RENTS	12DC	0	0	0	0
20	935.13	MAINT. STRUCTURES & IMPROV.	12DC	0	0	0	0
21	935.23	MAINT. - GEN'L OFFICE	12DC	0	0	0	0
22		FURNITURE & EQUIPMENT		0	0	0	0
23	932	MAINT.-MISCELLANEOUS	12DC	0	0	0	0
24		TOTAL ADMIN & GENERAL - LABOR		2,364,539	1,477,949	453,826	432,764
25		TOTAL O & M EXPENSE - LABOR		12,969,690	8,106,668	2,489,274	2,373,748

CLASSIFICATION DEMAND-COMMODITY COLUMBIA GAS OF KENTUCKY, INC. ATTACHMENT KLJ-ACOS-2
 FORECASTED TEST YEAR - ORIGINAL FILING DEMAND-EXPENSE ALLOCATION - M & E DISTRIBUTION EXPENSE ALLOCATION - M & E PAGE 41 OF 129
 FOR THE TWELVE MONTHS ENDED 12/31/2022 FOR THE TWELVE MONTHS ENDED 12/31/2022 WITNESS: JOHNSON

LINE NO.	ACCT NO.	ACCOUNT TITLE	CLASSIFICATION FACTOR	TOTAL				DEMAND
				COMPANY	CUSTOMER	COMMODITY	(G)	
(A)	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(G)
				\$	\$	\$	\$	\$
1		DISTRIBUTION EXPENSES						
2	870	SUPERVISION & ENGINEERING	11DC	886,031	294,401	297,389	294,240	
3	871	DISTRIBUTION LOAD DISPATCH	4	34,977	0	34,977	0	
4	874	MAINS & SERVICES	14DC	5,557,286	1,807,492	1,874,897	1,874,897	
5	875	M & R - GENERAL	18DC	160,422	0	80,211	80,211	
6	876	M & R - INDUSTRIAL	8	32,369	32,369	0	0	
7	878	METERS & HOUSE REGULATORS	16	309,111	309,111	0	0	
8	879	CUSTOMER INSTALLATION	16	877,080	877,080	0	0	
9	880	OTHER	11DC	808,390	268,604	271,330	268,457	
10	881	RENTS	11DC	46,710	15,520	15,678	15,512	
11		TOTAL OPERATION		8,712,375	3,604,577	2,574,482	2,533,317	
12		MAINTENANCE						
13	885	SUPERVISION & ENGINEERING	11DC	8,982	2,984	3,015	2,983	
14	886	STRUCTURES & IMPROVEMENTS	18DC	172,361	0	86,181	86,181	
15	887	MAINS	18DC	1,882,864	0	941,432	941,432	
16	889	M & R - GENERAL	18DC	570,481	0	285,240	285,240	
17	890	M & R - INDUSTRIAL	8	50,848	50,848	0	0	
18	892	SERVICES	15	63,050	63,050	0	0	
19	893	METERS & HOUSE REGULATORS	16	129,799	129,799	0	0	
20	894	OTHER EQUIPMENT	11DC	215,942	71,751	72,479	71,712	
21		TOTAL MAINTENANCE		3,094,327	318,432	1,388,347	1,387,548	

ATTACHMENT KLJ-ACOS-2
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WITNESS: JOHNSON

COLUMBIA GAS OF KENTUCKY, INC.
DISTRIBUTION EXPENSE ALLOCATION - M & E
FOR THE TWELVE MONTHS ENDED 12/31/2022

CLASSIFICATION
DEMAND-COMMODITY
FORECASTED TEST YEAR - ORIGINAL FILING

LINE NO.	ACCT NO.	ACCOUNT TITLE	CLASSIFICATION FACTOR (C)	TOTAL			DEMAND (G)
				COMPANY (D)	CUSTOMER (E)	COMMODITY (F)	
				\$	\$	\$	\$
1		CUSTOMER ACCOUNTS					
2	901	SUPERVISION	6	0	0	0	0
3	902	METER READING	6	186,502	186,502	0	0
4	903	CUSTOMER RECORDS & COLLECTIONS	6	3,561,729	3,561,729	0	0
5	904	UNCOLLECTIBLE ACCOUNTS	21	236,307	236,307	0	0
6	905	MISC.	6	8,946	8,946	0	0
7	920	SALARIES	6	0	0	0	0
8	921	OFFICE SUPPLIES AND EXPENSE	6	0	0	0	0
9	931	RENTS	6	0	0	0	0
10	935	GENERAL PLANT MAINTENANCE	6	0	0	0	0
11		TOTAL CUSTOMER ACCT.		3,993,484	3,993,484	0	0
12		CUSTOMER SERVICE & INFORMATIONAL					
13	907	SUPERVISION	6	0	0	0	0
14	908	CUSTOMER ASSISTANCE	6	1,612,554	1,612,554	0	0
15	909	INFO. & INSTRUCTIONAL	6	24,258	24,258	0	0
16	910	MISCELLANEOUS	6	294,785	294,785	0	0
17	920	SALARIES	6	0	0	0	0
18	921	OFFICE SUPPLIES AND EXPENSE	6	0	0	0	0
19	931	RENTS	6	0	0	0	0
20	935	GENERAL PLANT MAINTENANCE	6	0	0	0	0
21		TOTAL CUSTOMER SERVICE & INFO.		1,931,597	1,931,597	0	0

CLASSIFICATION
DEMAND-COMMODITY
FORECASTED TEST YEAR - ORIGINAL FILING
COLUMBIA GAS OF KENTUCKY, INC.
DISTRIBUTION EXPENSE ALLOCATION - M & E
FOR THE TWELVE MONTHS ENDED 12/31/2022
ATTACHMENT KLJ-ACOS-2
PAGE 43 OF 129
WITNESS: JOHNSON

LINE NO.	ACCT NO.	ACCOUNT TITLE	CLASSIFICATION FACTOR	TOTAL COMPANY	CUSTOMER	COMMODITY	DEMAND
(A)	(A)	(B)	(C)	(D)	(E)	(F)	(G)
				\$	\$	\$	\$
1		SALES					
2	911	SUPERVISION	6	7,266	7,266	0	0
3	912	DEMONSTRATION & SELLING	6	6,113	6,113	0	0
4	913	ADVERTISING	6	27,557	27,557	0	0
5	916	MISC.	6	0	0	0	0
6		TOTAL SALES		40,936	40,936	0	0
7		TOTAL DISTRIBUTION EXPENSES		17,772,718	9,889,026	3,962,829	3,920,865
8		ADMINISTRATIVE & GENERAL					
9	920	SALARIES	13DC	6,482,588	3,503,904	1,412,556	1,566,128
10	921	OFFICE SUPPLIES & EXPENSES	13DC	1,406,830	760,406	306,548	339,876
11	922	ADMIN. EXPENSES TRANSFERRED	13DC	0	0	0	0
12	923	OUTSIDE SERVICES	13DC	6,939,752	3,751,006	1,512,172	1,676,574
13	924	PROPERTY INSURANCE	13DC	49,603	26,811	10,809	11,984
14	925	INJURIES AND DAMAGES	13DC	2,568,503	1,388,302	559,677	620,524
15	926	EMPLOYEE PENSIONS & BENEFITS	13DC	5,068,356	2,739,498	1,104,395	1,224,464
16	926	DIRECT EMPLOYEE PENSIONS & BENEFITS	13DC	0	0	0	0
17	928	REG COMMISSION EXP - GENERAL	13DC	161,827	87,469	35,262	39,096
18	928	REGULATORY COMMISSION EXP - PSC @ 0.002000	13DC	294,730	159,305	64,222	71,204
19	930.10	MISC. - INSTITUT & GOODWILL ADV	13DC	18,771	10,146	4,090	4,535
20	930.20	MISC. - GENERAL	13DC	(678)	(367)	(148)	(164)
21	931	RENTS	13DC	876,402	473,704	190,968	211,730
22	935.13	MAINT. STRUCTURES & IMPROV.	13DC	0	0	0	0
23	935.23	MAINT. - GEN'L OFFICE	13DC	0	0	0	0
24	932	FURNITURE & EQUIPMENT	13DC	0	0	0	0
25		MAINT.-MISCELLANEOUS	13DC	866,811	468,520	188,878	209,413
		TOTAL ADMIN & GENERAL - M & E		24,733,496	13,368,704	5,389,429	5,975,364
26		TOTAL O & M EXPENSE - M & E		42,828,338	23,257,730	9,674,381	9,896,229

COLUMBIA GAS OF KENTUCKY, INC.
ATTACHMENT KLJ-ACOS-2
PAGE 44 OF 129
WITNESS: JOHNSON

OPERATION & MAINTENANCE EXPENSE SUMMARY
FOR THE TWELVE MONTHS ENDED 12/31/2022

CLASSIFICATION
DEMAND-COMMODITY
FORECASTED TEST YEAR - ORIGINAL FILING

LINE NO.	ACCT NO.	ACCOUNT TITLE	CLASSIFICATION FACTOR (C)	TOTAL			
				COMPANY (D)	CUSTOMER (E)	COMMODITY (F)	DEMAND (G)
				\$	\$	\$	\$
1		LABOR					
2		PRODUCTION					
3		DISTRIBUTION - O&M OPERATION	PAGE 37	0	0	0	0
4		DISTRIBUTION - O&M MAINT.	PAGE 38	7,796,468	5,331,986	1,278,300	1,186,181
5		CUSTOMER ACCOUNTS	PAGE 38	2,283,824	771,874	757,148	754,803
6		CUSTOMER SERVICE & INFOR.	PAGE 39	524,859	524,859	0	0
7		SALES	PAGE 39	0	0	0	0
8		ADMINISTRATIVE & GENERAL	PAGE 40	0	0	0	0
9		TOTAL LABOR EXPENSE	PAGE 40	<u>2,364,539</u>	<u>1,477,949</u>	<u>453,826</u>	<u>432,764</u>
				12,969,690	8,106,668	2,489,274	2,373,748
10		M & E					
11		PRODUCTION					
12		DISTRIBUTION - O&M OPERATION	PAGE 37	322,123	0	322,123	0
13		DISTRIBUTION - O&M MAINT.	PAGE 41	8,712,375	3,604,577	2,574,482	2,533,317
14		CUSTOMER ACCOUNTS	PAGE 41	3,094,327	318,432	1,388,347	1,387,548
15		CUSTOMER SERVICE & INFOR.	PAGE 42	3,993,484	3,993,484	0	0
16		SALES	PAGE 42	1,931,597	1,931,597	0	0
17		ADMINISTRATIVE & GENERAL	PAGE 43	40,936	40,936	0	0
18		TOTAL M & E EXPENSE	PAGE 43	<u>24,733,496</u>	<u>13,368,704</u>	<u>5,389,429</u>	<u>5,975,364</u>
				42,828,338	23,257,730	9,674,381	9,896,229
19		TOTAL O & M EXPENSES		55,798,027	31,364,398	12,163,655	12,269,977

COLUMBIA GAS OF KENTUCKY, INC.
 TAXES OTHER THAN INCOME
 FOR THE TWELVE MONTHS ENDED 12/31/2022

ATTACHMENT KLJ-ACOS-2
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 WITNESS: JOHNSON

CLASSIFICATION
 DEMAND-COMMODITY
 FORECASTED TEST YEAR - ORIGINAL FILING

LINE NO.	ACCT NO.	ACCOUNT TITLE	CLASSIFICATION FACTOR	TOTAL COMPANY	CUSTOMER	COMMODITY	DEMAND
(A)	(A)	(B)	(C)	(D)	(E)	(F)	(G)
				\$	\$	\$	\$
1	408	TAXES BASED ON PROPERTY	7DC	7,566,243	2,739,331	2,413,456	2,413,456
2	408	TAXES BASED ON PAYROLL	12DC	1,063,501	664,738	204,118	194,645
3	408	OTHER TAXES	12DC	0	0	0	0
4		TOTAL TAXES OTHER THAN FIT		8,629,744	3,404,069	2,617,574	2,608,101

COLUMBIA GAS OF KENTUCKY, INC.
KENTUCKY STATE INCOME TAX
FOR THE TWELVE MONTHS ENDED 12/31/2022
ATTACHMENT KLJ-ACOS-2
PAGE 46 OF 129
WITNESS: JOHNSON

CLASSIFICATION DEMAND-COMMODITY FORECASTED TEST YEAR - ORIGINAL FILING	ACCOUNT TITLE	CLASSIFICATION		TOTAL		
		FACTOR (C)	COMPANY (D)	CUSTOMER (E)	COMMODITY (F)	DEMAND (G)
LINE NO.	ACCT NO.					
1			13,806,039	(1,076,310)	6,143,649	8,738,704
2		LESS: RECONCILING ITEMS:				
3		3 IMPUTED INTEREST	9,192,200	2,392,062	3,025,762	3,774,376
4		4 FEDERAL FLOW-THROUGH STATUTORY ADJ	99,430	35,998	31,716	31,716
5		5 FEDERAL TIMING STATUTORY ADJUSTMENTS	(15,967,877)	(5,781,112)	(5,093,382)	(5,093,382)
6		6 STATE BONUS DISALLOWANCE	(5,457,018)	(1,975,694)	(1,740,662)	(1,740,662)
7		7 NON DEDUCTIBLE EMPLOYEE EXPENSE	<u>78,801</u>	<u>49,254</u>	<u>15,124</u>	<u>14,422</u>
8		8 TOTAL RECONCILING ITEMS	<u>(21,246,664)</u>	<u>(7,671,554)</u>	<u>(6,787,204)</u>	<u>(6,787,906)</u>
9		9 TAXABLE INCOME	(16,632,825)	(11,139,926)	(3,669,317)	(1,823,578)
10		10 STATE INCOME TAX @ 5.00%	(831,641)	(556,996)	(183,466)	(91,179)
11		11 PLUS: FOREIGN TAX PAYMENTS	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
12		12 KENTUCKY STATE INCOME TAX - CURRENT	(831,641)	(556,996)	(183,466)	(91,179)

CLASSIFICATION
 DEMAND-COMMODITY
 FORECASTED TEST YEAR - ORIGINAL FILING
 COLUMBIA GAS OF KENTUCKY, INC.
 KENTUCKY STATE INCOME TAX
 FOR THE TWELVE MONTHS ENDED 12/31/2022
 ATTACHMENT KLJ-ACOS-2
 PAGE 47 OF 129
 WITNESS: JOHNSON

LINE NO.	ACCT NO.	ACCOUNT TITLE	CLASSIFICATION FACTOR (C)	TOTAL			
				COMPANY (D)	CUSTOMER (E)	COMMODITY (F)	DEMAND (G)
				\$	\$	\$	\$
1		DEFERRED TAXES					
2		RECONCILIATION ITEMS:					
3		PROVISION FOR DEF STATE INCOME TAX	19DC	1,071,245	387,840	341,702	341,702
4		FLOW-THROUGH EXCESS BOOK/TAX DEPREC.-STATE	19DC	(8,851)	(3,204)	(2,823)	(2,823)
5		AMORTIZATION OF EXCESS ADIT-STATE	19DC	(95,291)	(34,500)	(30,396)	(30,396)
6		TOTAL DEFERRED INCOME TAX		967,103	350,136	308,483	308,483
7		TOTAL KENTUCKY STATE INCOME TAX EXPENSE		135,462	(206,860)	125,017	217,304

COLUMBIA GAS OF KENTUCKY, INC.
 FEDERAL INCOME TAXES
 FOR THE TWELVE MONTHS ENDED 12/31/2022

ATTACHMENT KLJ-ACOS-2
 PAGE 48 OF 129
 WITNESS: JOHNSON

COLUMBIA GAS OF KENTUCKY, INC.
 FEDERAL INCOME TAXES
 FOR THE TWELVE MONTHS ENDED 12/31/2022

LINE NO.	ACCT NO.	ACCOUNT TITLE	CLASSIFICATION FACTOR (C)	TOTAL COMPANY			DEMAND (G)
				(D)	(E)	(F)	
				\$	\$	\$	\$
1		OPERATING REVENUE		147,364,861	43,887,618	75,153,533	28,323,710
2		LESS: EXPENSES OTHER THAN FIT		133,558,822	44,963,928	69,009,884	19,585,006
3		OPERATING INCOME BEFORE TAXES		13,806,039	(1,076,310)	6,143,649	8,738,704
4		LESS: RECONCILING ITEMS:					
5		IMPUTED INTEREST		9,192,200	2,392,062	3,025,762	3,774,376
6		FEDERAL FLOW-THROUGH STATUTORY ADJ	19DC	99,430	35,998	31,716	31,716
7		FEDERAL TIMING STATUTORY ADJUSTMENTS	19DC	(15,967,877)	(5,781,112)	(5,093,382)	(5,093,382)
8		NON DEDUCTIBLE EMPLOYEE EXPENSE	12DC	78,801	49,254	15,124	14,422
9		KENTUCKY STATE INCOME TAX DEDUCTION		(831,641)	(556,996)	(183,466)	(91,179)
10		TOTAL RECONCILING ITEMS		(14,958,005)	(5,138,864)	(4,863,076)	(4,956,065)
11		TAXABLE INCOME		(10,344,166)	(8,607,236)	(1,745,190)	8,263
12		CURRENT FEDERAL INCOME TAX @ 21%		(2,172,275)	(1,807,520)	(366,490)	1,735
13		PLUS: DIRECT ADJUSTMENT TO F.I.T.	19DC	0	0	0	0
14		CURRENT FEDERAL INCOME TAX @ 21%		(2,172,275)	(1,807,520)	(366,490)	1,735

COLUMBIA GAS OF KENTUCKY, INC.
FEDERAL INCOME TAXES
FOR THE TWELVE MONTHS ENDED 12/31/2022

ATTACHMENT KLJ-ACOS-2
PAGE 49 OF 129
WITNESS: JOHNSON

CLASSIFICATION
DEMAND-COMMODITY
FORECASTED TEST YEAR - ORIGINAL FILING

LINE NO.	ACCT NO.	ACCOUNT TITLE	CLASSIFICATION FACTOR (C)	TOTAL COMPANY (D)	CUSTOMER (E)	COMMODITY (F)	DEMAND (G)
				\$	\$	\$	\$
1		DEFERRED INCOME TAXES					
2		PROVISION FOR DEF FEDERAL INCOME TAX	19DC	3,353,254	1,214,034	1,069,610	1,069,610
3		FLOW-THROUGH EXCESS BOOK/TAX DEPREC.--FED	19DC	48,893	17,702	15,596	15,596
4		AMORTIZATION OF ITC	19DC	(12,816)	(4,640)	(4,088)	(4,088)
5		FED BENEFIT OF PROVISION FOR DEF SIT	19DC	(224,961)	(81,446)	(71,757)	(71,757)
6		AMORTIZATION OF EXCESS ADIT-FEDERAL	19DC	(790,253)	(286,108)	(252,072)	(252,072)
7		TOTAL DEFERRED INCOME TAX		<u>2,374,117</u>	<u>859,542</u>	<u>757,289</u>	<u>757,289</u>
8		TOTAL FEDERAL INCOME TAX		201,842	(947,978)	390,799	759,024

COLUMBIA GAS OF KENTUCKY, INC.
ATTACHMENT KLJ-ACOS-2
PAGE 50 OF 129
WITNESS: JOHNSON

COLUMBIA GAS OF KENTUCKY, INC.
RATE BASE SUMMARY
FOR THE TWELVE MONTHS ENDED 12/31/2022

LINE NO.	ACCT NO.	ACCOUNT TITLE	CLASSIFICATION FACTOR (C)	TOTAL			
				COMPANY (D)	CUSTOMER (E)	COMMODITY (F)	DEMAND (G)
1	101 & 106	GROSS PLANT		\$ 676,893,011	\$ 245,066,652	\$ 215,913,182	\$ 215,913,182
		LESS:					
2	108-111	DEPRECIATION RESERVE		176,792,389	96,284,077	40,254,157	40,254,157
3		NET PLANT		500,100,622	148,782,575	175,659,025	175,659,025
4	190.00	ACCUMULATED DEF INCOME TAX	19DC	\$6,868,772	2,486,814	2,190,979	2,190,979
		LESS:					
5	252.00	CUSTOMER ADVANCES	5	0	0	0	0
6	254.00	EXCESS ADIT (BEFORE GROSS UP)	19DC	27,089,072	9,807,501	8,640,786	8,640,786
7	282.00	ACCUMULATED DEF INCOME TAX	19DC	70,296,229	25,450,497	22,422,866	22,422,866
8	283.00	ACCUMULATED DEF INCOME TAX	19DC	0	0	0	0
9		NET RATE BASE		409,584,093	116,011,391	146,786,352	146,786,352
10		PLUS WORKING CAPITAL:					
11		CASH WORKING CAPITAL - LEAD LAG STUDY		0	0	0	0
12	151.00	FUEL STOCK	2	0	0	0	0
13	154.00	MATERIALS & SUPPLIES	7DC	298,708	108,146	95,281	95,281
14	165.00	PREPAYMENTS	13DC	0	0	0	0
15	164.00	GAS STORED UNDERGROUND - FSS	2	36,340,488	0	0	36,340,488
16		RATE BASE		446,223,290	116,119,537	146,881,633	183,222,121

ATTACHMENT KLJ-ACOS-2
PAGE 51 OF 129
WITNESS: JOHNSON

COLUMBIA GAS OF KENTUCKY, INC.
CLASSIFICATION FACTORS
FOR THE TWELVE MONTHS ENDED 12/31/2022

CLASSIFICATION
FORECASTED TEST YEAR - ORIGINAL FILING

LINE NO.	DESCRIPTION (A)	CLASSIFICATION FACTOR (B)	TOTAL COMPANY (C)	CUSTOMER (D)	COMMODITY (E)	DEMAND (F)
1	DEMAND DESIGN DAY	1	100.000%	0.000%	0.000%	100.000%
2	DESIGN DAY EXCL. INTERR DEMAND (MCF)	2	100.000%	0.000%	0.000%	100.000%
3	MINIMUM SYSTEM MAINS	3	100.000%	75.386%	0.000%	24.614%
4	COMMODITY THROUGHPUT	4	100.000%	0.000%	100.000%	0.000%
5	COMPOSITE OF 1 & 4 - DEMAND/COMMODITY	5	100.000%	0.000%	50.000%	50.000%
6	CUSTOMER	6	100.000%	100.000%	0.000%	0.000%
7	DIST. PLANT EXCL. ACCTS 375.70,375.71,387 - C/D	7CD	100.000%	84.297%	0.000%	15.703%
8	DIST. PLANT EXCL. ACCTS 375.70,375.71,387 - D/C	7DC	100.000%	36.205%	31.898%	31.898%
9	DIST. PLANT EXCL. ACCTS 375.70,375.71,387 - AVG	7AVG	100.000%	60.251%	15.949%	23.800%
10	TOTAL PLANT ACCOUNT 385	8	100.000%	100.000%	0.000%	0.000%
11	GAS PURCHASE EXPENSE EX OFF SYST	9	100.000%	0.000%	100.000%	0.000%
12	OTHER DIST. EXP - LABOR - C/D	10CD	100.000%	89.584%	0.937%	9.479%
13	OTHER DIST. EXP - LABOR - D/C	10DC	100.000%	60.552%	20.192%	19.255%
14	OTHER DIST. EXP - LABOR - AVG	10AVG	100.000%	75.068%	10.565%	14.367%
15	OTHER DIST. EXP EXCL - M & E - C/D	11CD	100.000%	83.297%	0.355%	16.348%
16	OTHER DIST. EXP EXCL - M & E - D/C	11DC	100.000%	33.227%	33.564%	33.209%
17	OTHER DIST. EXP EXCL - M & E - AVG	11AVG	100.000%	58.262%	16.960%	24.778%
18	O & M EXCL A & G - LABOR - C/D	12CD	100.000%	90.099%	0.891%	9.010%
19	O & M EXCL A & G - LABOR - D/C	12DC	100.000%	62.505%	19.193%	18.302%
20	O & M EXCL A & G - LABOR - AVG	12AVG	100.000%	76.302%	10.042%	13.656%
21	O & M EXCL GAS PUR, UNCOL, AND A & G - M&E - C/D	13CD	100.000%	87.153%	-0.165%	13.012%
22	O & M EXCL GAS PUR, UNCOL, AND A & G - M&E - D/C	13DC	100.000%	54.051%	21.790%	24.159%
23	O & M EXCL GAS PUR, UNCOL, AND A & G - M&E - AVG	13AVG	100.000%	70.602%	10.812%	18.585%
24	ACCT 376/380 - MAINS/SERVICES - C/D	14CD	100.000%	83.392%	0.000%	16.608%
25	ACCT 376/380 - MAINS/SERVICES - D/C	14DC	100.000%	32.525%	33.738%	33.738%
26	ACCT 376/380 - MAINS/SERVICES - AVG	14AVG	100.000%	57.958%	16.869%	25.173%
27	DIRECT PLANT ACCT 380	15	100.000%	100.000%	0.000%	0.000%
28	DIRECT PLANT ACCTS 381	16	100.000%	100.000%	0.000%	0.000%
29	DIRECT PLANT ACCT 385	17	100.000%	100.000%	0.000%	0.000%
30	ACCOUNT 376 MAINS - COMPOSITE/PLANT - C/D	18CD	100.000%	75.386%	0.000%	24.614%
31	ACCOUNT 376 MAINS - COMPOSITE/PLANT - D/C	18DC	100.000%	0.000%	50.000%	50.000%
32	ACCOUNT 376 MAINS - COMPOSITE/PLANT - AVG	18AVG	100.000%	37.693%	25.000%	37.307%
33	TOTAL PLANT - C/D	19CD	100.000%	84.297%	0.000%	15.703%
34	TOTAL PLANT - D/C	19DC	100.000%	36.205%	31.898%	31.898%
35	TOTAL PLANT - AVG	19AVG	100.000%	60.251%	15.949%	23.800%
36	AVERAGE C/D & D/C	20	100.000%	37.693%	25.000%	37.307%
37	UNCOLLECTIBLES	21	100.000%	100.000%	0.000%	0.000%
38	REVREQ	22	100.000%	44.379%	26.423%	29.198%

CUSTOMER RELATED
 DEMAND-COMMODITY
 FORECASTED TEST YEAR - ORIGINAL FILING

COLUMBIA GAS OF KENTUCKY, INC.
 RATE OF RETURN BY RATE SCHEDULE - @ PROPOSED RATES
 FOR THE TWELVE MONTHS ENDED 12/31/2022

ATTACHMENT KLJ-ACOS-2
 PAGE 52 OF 129
 WITNESS: JOHNSON

LINE NO.	ACCT NO.	ACCOUNT TITLE	ALLOC FACTOR (C)	CUSTOMER TOTAL (D)	GS-RESIDENTIAL (E)	GS-OTHER (F)	IUS (G)	DS-ML (H)	DS/IS (I)	NOT USED (J)	NOT USED (K)
1		TOTAL REVENUES		\$ 43,887,618	\$ 28,270,925	\$ 12,026,170	\$ 13,676	\$ 291,316	\$ 3,285,531	\$ 0	\$ 0
2		PROPOSED INCREASE		11,381,156	7,383,291	3,068,713	3,743	2,758	922,651	0	0
3		TOTAL PROPOSED REVENUES		55,268,774	35,654,216	15,094,883	17,419	294,074	4,208,182	0	0
4		COST OF GAS		0	0	0	0	0	0	0	0
5		OPERATING & MAINTENANCE EXPENSE		31,435,869	25,844,148	5,174,764	2,382	75,782	338,793	0	0
6		DEPRECIATION & AMORTIZATION		10,195,461	8,579,762	1,421,671	702	31,583	161,743	0	0
7		FEDERAL INCOME TAX		1,308,305	(1,153,623)	1,630,610	3,040	36,241	792,037	0	0
8		KENTUCKY STATE INCOME TAX		358,625	869,879	(305,013)	(708)	(15,454)	(190,081)	0	0
9		TAXES OTHER THAN INCOME		3,404,068	2,808,166	527,597	272	12,667	55,366	0	0
10		TOTAL EXPENSES & TAXES		46,702,328	36,948,332	8,449,629	5,688	140,819	1,157,858	0	0
11		OPERATING INCOME		8,566,446	(1,294,116)	6,645,254	11,731	153,255	3,050,324	0	0
12		INTEREST EXPENSE		2,392,063	1,992,400	337,176	208	12,190	50,089	0	0
13		INCOME AVAILABLE FOR COMMON EQUITY		6,174,383	(3,286,516)	6,308,078	11,523	141,065	3,000,235	0	0
14		RATE BASE		116,119,537	96,718,441	16,367,778	10,078	591,761	2,431,485	0	0
15		RATE OF RETURN AUTHORIZED ON RATE BASE		7.38%	-1.34%	40.60%	116.40%	25.90%	125.45%	0.00%	0.00%
16		UNITIZED RETURN		1.00	(0.18)	5.43	15.56	3.46	16.77	0.00	0.00

CUSTOMER RELATED COLUMBIA GAS OF KENTUCKY, INC. ATTACHMENT KLJ-ACOS-2
 DEMAND-COMMODITY RATE OF RETURN BY RATE SCHEDULE - @ AUTHORIZED RETURN PAGE 53 OF 129
 FORECASTED TEST YEAR - ORIGINAL FILING FOR THE TWELVE MONTHS ENDED 12/31/2022 WITNESS: JOHNSON

LINE NO.	ACCT NO.	ACCOUNT TITLE	ALLOC FACTOR (C)	TOTAL CUSTOMER (D)	GS-RESIDENTIAL (E)	GS-OTHER (F)	IUS (G)	DS-ML (H)	DS/IS (I)	NOT USED (J)	NOT USED (K)
1		TOTAL REVENUES		\$ 55,428,734	\$ 47,089,998	\$ 7,826,124	\$ 2,700	\$ 147,932	\$ 361,978	\$ 0	\$ 0
2		COST OF GAS		0	0	0	0	0	0	0	0
3		OPERATING & MAINTENANCE EXPENSE		31,436,873	25,915,965	5,129,116	2,289	74,864	314,639	0	0
4		DEPRECIATION & AMORTIZATION		10,195,461	8,579,762	1,421,671	702	31,583	161,743	0	0
5		FEDERAL INCOME TAX		1,340,016	1,113,488	189,599	122	7,269	29,538	0	0
6		KENTUCKY STATE INCOME TAX		366,573	1,438,077	(666,168)	(1,439)	(22,715)	(381,184)	0	0
7		TAXES OTHER THAN INCOME		<u>3,404,068</u>	<u>2,808,166</u>	<u>527,597</u>	<u>272</u>	<u>12,667</u>	<u>55,366</u>	<u>0</u>	<u>0</u>
8		TOTAL EXPENSES & TAXES		46,742,991	39,855,458	6,601,815	1,946	103,668	180,102	0	0
9		OPERATING INCOME		8,685,744	7,234,540	1,224,309	754	44,264	181,875	0	0
10		INTEREST EXPENSE		<u>2,392,063</u>	<u>1,992,400</u>	<u>337,176</u>	<u>208</u>	<u>12,190</u>	<u>50,089</u>	<u>0</u>	<u>0</u>
11		INCOME AVAILABLE FOR COMMON EQUITY		<u>6,293,681</u>	<u>5,242,140</u>	<u>887,133</u>	<u>546</u>	<u>32,074</u>	<u>131,786</u>	<u>0</u>	<u>0</u>
12		RATE BASE		116,119,537	96,718,441	16,367,778	10,078	591,761	2,431,485	0	0
13		RATE OF RETURN AUTHORIZED ON RATE BASE		7.48%	7.48%	7.48%	7.48%	7.48%	7.48%	0.00%	0.00%
14		UNITIZED RETURN		1.00	1.00	1.00	1.00	1.00	1.00	0.00	0.00
15		AVERAGE ANNUAL CUSTOMERS		138,303	123,375	14,851	2	6	69	0	0
16		MONTHLY CUSTOMER BASED COST [1]		33.40	31.81	43.91	112.50	2,054.62	437.17	0.00	0.00

[1] LINE 1 / LINE 15 / 12 MONTHS.

COLUMBIA GAS OF KENTUCKY, INC.		ATTACHMENT KLJ-ACOS-2							
DEVELOPMENT OF PROFORMA ADJUSTMENTS		PAGE 54 OF 129							
FOR THE TWELVE MONTHS ENDED 12/31/2022		WITNESS: JOHNSON							
LINE NO.	DESCRIPTION (A)	ALLOC FACTOR (B)	Total						
		CUSTOMER (C)	GS-RESIDENTIAL (D)						
		GS-OTHER (E)	IUS (F)						
		DS-ML (G)	DS/IS (H)						
		NOT USED (I)	NOT USED (J)						
1	OPERATING REVENUE	11,541,116	18,819,073	(4,200,046)	(10,976)	(143,384)	(2,923,553)	0	0
2	LESS: GAS COST @ CITY GATE CHANGE	0	0	0	0	0	0	0	0
3	LESS: UNCOLLECTIBLES @ 0.00428000	49,396	80,546	(17,976)	(47)	(614)	(12,513)	0	0
4	LESS: PSC FEES @ 0.00200000	23,082	37,638	(8,400)	(22)	(287)	(5,847)	0	0
5	TAXABLE INCOME FOR STATE INCOME TAX	11,468,638	18,700,889	(4,173,670)	(10,907)	(142,483)	(2,905,193)	0	0
6	LESS: KENTUCKY STATE INCOME TAX @ 0.0500	573,432	935,044	(208,683)	(545)	(7,124)	(145,260)	0	0
7	TAXABLE INCOME FOR FEDERAL INCOME TAX	10,895,206	17,765,845	(3,964,987)	(10,362)	(135,359)	(2,759,933)	0	0
8	LESS: FEDERAL INCOME TAX @ 0.21000000	2,287,993	3,730,827	(832,647)	(2,176)	(28,425)	(579,586)	0	0
9	OPERATING INCOME	8,607,213	14,035,018	(3,132,340)	(8,186)	(106,934)	(2,180,347)	0	0

COLUMBIA GAS OF KENTUCKY, INC.
ATTACHMENT KLJ-ACOS-2
PAGE 55 OF 129
WITNESS: JOHNSON

COLUMBIA GAS OF KENTUCKY, INC.
RATE OF RETURN BY CLASS - @ CURRENT RATES
FOR THE TWELVE MONTHS ENDED 12/31/2022

CUSTOMER RELATED
DEMAND-COMMODITY
FORECASTED TEST YEAR - ORIGINAL FILING

LINE NO.	ACCT NO.	ACCOUNT TITLE	ALLOC FACTOR (C)	TOTAL CUSTOMER (D)	GS-RESIDENTIAL (E)	GS-OTHER (F)	IUS (G)	DS-ML (H)	DS/IS (I)	NOT USED (J)	NOT USED (K)
1		TOTAL REVENUES [1]		\$ 43,887,618	\$ 28,270,925	\$ 12,026,170	\$ 13,676	\$ 291,316	\$ 3,285,531	\$ 0	\$ 0
2		COST OF GAS		0	0	0	0	0	0	0	0
3		OPERATING & MAINTENANCE EXPENSE [2]		31,364,398	25,797,781	5,155,492	2,358	75,765	332,999	0	0
4		DEPRECIATION & AMORTIZATION [3]		10,195,461	8,579,762	1,421,671	702	31,583	161,743	0	0
5		FEDERAL INCOME TAX [4]		(947,978)	(2,617,339)	1,022,246	2,298	35,694	609,124	0	0
6		KENTUCKY STATE INCOME TAX [5]		(206,860)	503,033	(457,485)	(894)	(15,591)	(235,924)	0	0
7		TAXES OTHER THAN INCOME [6]		<u>3,404,069</u>	<u>2,808,166</u>	<u>527,597</u>	<u>272</u>	<u>12,667</u>	<u>55,366</u>	<u>0</u>	<u>0</u>
8		TOTAL EXPENSES & TAXES		43,809,090	35,071,403	7,669,521	4,736	140,118	923,308	0	0
9		OPERATING INCOME		78,528	(6,800,478)	4,356,649	8,940	151,198	2,362,223	0	0
10		INTEREST EXPENSE [7]		<u>2,392,062</u>	<u>1,992,400</u>	<u>337,176</u>	<u>208</u>	<u>12,190</u>	<u>50,089</u>	<u>0</u>	<u>0</u>
11		INCOME AVAILABLE FOR COMMON EQUITY		(2,313,534)	(8,792,878)	4,019,473	8,732	139,008	2,312,134	0	0
12		RATE BASE [8]		116,119,537	96,718,441	16,367,778	10,078	591,761	2,431,485	0	0
13		RATE OF RETURN EARNED ON RATE BASE		0.07%	-7.03%	26.62%	88.71%	25.55%	97.15%	0.00%	0.00%
14		UNITIZED RETURN		1.00	(100.43)	380.29	1,267.29	365.00	1,387.86	0.00	0.00

REFERENCES: [1] PAGE 62, [2] PAGE 70, [3] PAGE 61, [4] PAGE 75, [5] PAGE 73, [6] PAGE 71, [7] PAGE 74, [8] PAGE 76.

CUSTOMER RELATED
DEMAND-COMMODITY
FORECASTED TEST YEAR - ORIGINAL FILING
COLUMBIA GAS OF KENTUCKY, INC.
GROSS INTANGIBLE, PRODUCTION, & DIST. PLANT ALLOC.
FOR THE TWELVE MONTHS ENDED 12/31/2022
ATTACHMENT KLJ-ACOS-2
PAGE 56 OF 129
WITNESS: JOHNSON

LINE NO.	ACCT NO.	ACCOUNT TITLE	ALLOC FACTOR	TOTAL CUSTOMER	GS-RESIDENTIAL	GS-OTHER	IUS	DS-ML	DS/IS	NOT USED	NOT USED
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)
				\$	\$	\$	\$	\$	\$	\$	\$
1		INTANGIBLE PLANT									
2	301.00	ORGANIZATION	7CUST	189	158	27	0	1	3	0	0
3	303.00	MISC. INTANGIBLE PLANT	7CUST	34,878	29,234	4,936	2	131	574	0	0
4	303.10	DIS SOFTWARE	7CUST	341	286	48	0	1	6	0	0
5	303.20	FARA SOFTWARE	7CUST	0	0	0	0	0	0	0	0
6	303.30	OTHER SOFTWARE	7CUST	4,039,894	3,386,158	571,726	283	15,230	66,497	0	0
7		TOTAL INTANGIBLE PLANT		4,075,302	3,415,836	576,737	285	15,363	67,080	0	0
8		PRODUCTION PLANT									
9	304.10	LAND	2	0	0	0	0	0	0	0	0
10	305.00	STRUCTURES & IMPROVEMENTS	2	0	0	0	0	0	0	0	0
11	311.00	LIQUEFIED PETROLEUM GAS EQUIP	2	0	0	0	0	0	0	0	0
12		TOTAL PRODUCTION PLANT		0	0	0	0	0	0	0	0
13		DISTRIBUTION PLANT									
14	374.10	LAND - CITY GATE & M/L IND M&R	5	0	0	0	0	0	0	0	0
15	374.20	LAND - OTHER DISTRIBUTION	5	0	0	0	0	0	0	0	0
16	374.40	LAND RIGHTS - OTHER DISTRIBUTION	5	0	0	0	0	0	0	0	0
17	374.50	RIGHTS OF WAY	5	0	0	0	0	0	0	0	0
18	375.20	CITY GATE - MEAS & REG STRUCTURES	5	0	0	0	0	0	0	0	0
19	375.30	STRUC & IMPROV-GENERAL M&R	5	0	0	0	0	0	0	0	0
20	375.40	STRUC & IMPROV-REGULATING	5	0	0	0	0	0	0	0	0
21	375.40	DIRECT STRUC & IMPROV-REGULATING	5	0	0	0	0	0	0	0	0
22	375.60	STRUC & IMPROV-DIST. IND. M & R	8	0	0	0	0	0	0	0	0
23	375.70	STRUC & IMPROV-OTHER DIST. SYSTEM	7CUST	3,664,980	3,071,913	518,668	257	13,817	60,326	0	0
24	375.71	STRUC & IMPROV-OTHER DIST. SYSTEM-IMPROV	7CUST	360,076	301,809	50,958	25	1,357	5,927	0	0
25	375.80	STRUC & IMPROV-COMMUNICATION	5	0	0	0	0	0	0	0	0
26	376.00	MAINS	5	0	0	0	0	0	0	0	0
27	376.00	DIRECT MAINS	5	0	0	0	0	0	0	0	0
28	378.10	M & R GENERAL	5	0	0	0	0	0	0	0	0
29	378.20	M & R GENERAL - REGULATING	5	0	0	0	0	0	0	0	0
30	378.30	M & R EQUIP - LOCAL GAS PURCHASES	5	0	0	0	0	0	0	0	0
31	379.10	STA EQUIP - CITY	5	0	0	0	0	0	0	0	0
32	380.00	SERVICES	15	181,670,251	161,277,765	19,765,723	1,817	0	624,946	0	0

CUSTOMER RELATED
DEMAND-COMMODITY
FORECASTED TEST YEAR - ORIGINAL FILING
COLUMBIA GAS OF KENTUCKY, INC.
GROSS DISTRIBUTION & GENERAL PLANT ALLOCATION
FOR THE TWELVE MONTHS ENDED 12/31/2022
ATTACHMENT KLJ-ACOS-2
PAGE 57 OF 129
WITNESS: JOHNSON

LINE NO.	ACCT NO.	ACCOUNT TITLE	ALOC FACTOR	TOTAL CUSTOMER	GS-RESIDENTIAL	GS-OTHER	IUS	DS-ML	DS/IS	NOT USED	NOT USED
(A)	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)
				\$	\$	\$	\$	\$	\$	\$	\$
1	380.00	DIRECT SERVICES		0	0	0	0	0	0	0	0
2	381.00	METERS	16	26,313,729	19,396,639	6,819,203	2,895	0	94,993	0	0
3	382.00	METER INSTALLATIONS	16	9,807,649	7,229,512	2,541,652	1,079	0	35,406	0	0
4	383.00	HOUSE REGULATORS	16	6,932,483	5,110,141	1,796,553	763	0	25,026	0	0
5	384.00	HOUSE REG INSTALLATIONS	16	2,085,059	1,536,960	540,343	229	0	7,527	0	0
6	385.00	IND M&R EQUIPMENT	17	4,430,201	0	1,386,298	10,057	0	3,033,846	0	0
7	385.00	DIRECT IND M&R EQUIPMENT		873,980	0	0	0	873,980	0	0	0
8	387.20	ODORIZATION	7CUST	0	0	0	0	0	0	0	0
9	387.41	TELEPHONE	7CUST	266,110	223,048	37,660	19	1,003	4,380	0	0
10	387.42	RADIO	7CUST	287,540	241,010	40,693	20	1,084	4,733	0	0
11	387.44	OTHER COMMUNICATION	7CUST	45,903	38,475	6,496	3	173	756	0	0
12	387.45	TELEMETERING	7CUST	1,733,336	1,452,848	245,302	121	6,535	28,531	0	0
13	387.46	OTHER	7CUST	118,398	99,239	16,756	8	446	1,949	0	0
14		TOTAL DISTRIBUTION PLANT		238,589,695	199,979,359	33,766,305	17,293	898,395	3,928,346	0	0
15		GENERAL PLANT									
16	391.10	OFF FURN & EQUIP - UNSPEC	7CUST	281,058	235,577	39,775	20	1,060	4,626	0	0
17	391.11	OFF FURN & EQUIP - DATA HAND	7CUST	0	0	0	0	0	0	0	0
18	391.12	OFF FURN & EQUIP - INFO SYSTEM	7CUST	379,567	318,145	53,716	27	1,431	6,248	0	0
19	392.20	TR EQ - TRAILER > \$1,000	7CUST	34,676	29,065	4,907	2	131	571	0	0
20	392.21	TR EQ - TRAILER < \$1,000	7CUST	8,856	7,423	1,253	1	33	146	0	0
21	394.10	TOOLS,SHOP, & GAR EQ-GARAGE & SERV	7CUST	3,526	2,955	499	0	13	58	0	0
22	394.13	TOOLS,SHOP, & GAR EQ-UND TANK CLEANUP	7CUST	0	0	0	0	0	0	0	0
23	393.00	STORES EQUIPMENT	7CUST	0	0	0	0	0	0	0	0
24	394.20	SHOP EQUIPMENT	7CUST	0	0	0	0	0	0	0	0
25	394.30	TOOLS & OTHER EQUIPMENT	7CUST	1,588,473	1,331,426	224,801	111	5,989	26,146	0	0
26	395.00	LABORATORY EQUIPMENT	7CUST	1,507	1,263	213	0	6	25	0	0
27	396.00	POWER OP EQUIP-GEN TOOLS	7CUST	67,177	56,306	9,507	5	253	1,106	0	0
28	397.50	COMMUNICATION EQUIP - TELEMETERING	7CUST	0	0	0	0	0	0	0	0
29	398.00	MISCELLANEOUS EQUIPMENT	7CUST	36,815	30,858	5,210	3	139	606	0	0
30		TOTAL GENERAL PLANT		2,401,655	2,013,018	339,881	169	9,055	39,532	0	0
31		TOTAL PLANT IN SERVICE (101 - 106)		245,066,652	205,408,213	34,682,923	17,747	922,813	4,034,958	0	0

CUSTOMER RELATED
DEMAND-COMMODITY
FORECASTED TEST YEAR - ORIGINAL FILING
COLUMBIA GAS OF KENTUCKY, INC.
GROSS DISTRIBUTION & GENERAL PLANT DEPRECIATION RESERVE ALLOC
FOR THE TWELVE MONTHS ENDED 12/31/2022
ATTACHMENT KLJ-ACOS-2
PAGE 59 OF 129
WITNESS: JOHNSON

LINE NO.	ACCT NO.	ACCOUNT TITLE	ALLOC FACTOR	TOTAL CUSTOMER	GS-RESIDENTIAL	GS-OTHER	IUS	DS-ML	DS/IS	NOT USED	NOT USED
(A)	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)
				\$	\$	\$	\$	\$	\$	\$	\$
1	381.00	METERS	16	9,434,827	6,954,694	2,445,035	1,038	0	34,060	0	0
2	382.00	METER INSTALLATIONS	16	5,609,411	4,134,865	1,453,679	617	0	20,250	0	0
3	383.00	HOUSE REGULATORS	16	2,237,904	1,649,626	579,953	246	0	8,079	0	0
4	384.00	HOUSE REG INSTALLATIONS	16	1,787,116	1,317,337	463,131	197	0	6,451	0	0
5	385.00	IND M&R EQUIPMENT	17	974,180	0	304,840	2,211	0	667,128	0	0
6	385.00	DIRECT IND M&R EQUIPMENT		188,149	0	0	0	188,149	0	0	0
7	387.20	ODORIZATION	7CUST	(21,691)	(18,181)	(3,070)	(2)	(82)	(357)	0	0
8	387.41	TELEPHONE	7CUST	185,231	155,257	26,214	13	698	3,049	0	0
9	387.42	RADIO	7CUST	249,256	208,921	35,275	17	940	4,103	0	0
10	387.44	OTHER COMMUNICATION	7CUST	23,008	19,285	3,256	2	87	379	0	0
11	387.45	TELEMETERING	7CUST	225,739	189,210	31,947	16	851	3,716	0	0
12	387.46	OTHER	7CUST	58,279	48,848	8,248	4	220	959	0	0
13		TOTAL DISTRIBUTION PLANT		93,536,641	79,009,421	13,303,856	5,191	197,554	1,020,619	0	0
14		GENERAL PLANT									
15	391.10	OFF FURN & EQUIP - UNSPEC	7CUST	5,138	4,307	727	0	19	85	0	0
16	391.11	OFF FURN & EQUIP - DATA HAND	7CUST	(9,346)	(7,834)	(1,323)	(1)	(35)	(154)	0	0
17	391.12	OFF FURN & EQUIP - INFO SYSTEM	7CUST	349,581	293,012	49,473	24	1,318	5,754	0	0
18	392.20	TR EQ - TRAILER > \$1,000	7CUST	22,689	19,017	3,211	2	86	373	0	0
19	392.21	TR EQ - TRAILER < \$1,000	7CUST	16,854	14,127	2,385	1	64	277	0	0
20	394.10	TOOLS,SHOP, & GAR EQ-GARAGE & SERV	7CUST	1,261	1,057	178	0	5	21	0	0
21	394.13	TOOLS,SHOP, & GAR EQ-UND TANK CLEANUP	7CUST	13,735	11,512	1,944	1	52	226	0	0
22	393.00	STORES EQUIPMENT	7CUST	0	0	0	0	0	0	0	0
23	394.20	SHOP EQUIPMENT	7CUST	67	56	9	0	0	1	0	0
24	394.30	TOOLS & OTHER EQUIPMENT	7CUST	586,126	491,279	82,949	41	2,210	9,648	0	0
25	395.00	LABORATORY EQUIPMENT	7CUST	1,352	1,133	191	0	5	22	0	0
26	396.00	POWER OP EQUIP-GEN TOOLS	7CUST	55,365	46,406	7,835	4	209	911	0	0
27		RETIREMENT WORK IN PROGRESS	7CUST	0	0	0	0	0	0	0	0
28	398.00	MISCELLANEOUS EQUIPMENT	7CUST	19,627	16,451	2,778	1	74	323	0	0
29		TOTAL GENERAL PLANT		1,062,449	890,523	150,357	73	4,007	17,487	0	0
30		TOTAL PLANT RESERVE		96,284,077	81,312,267	13,692,672	5,382	207,913	1,065,840	0	0

CUSTOMER RELATED
DEMAND-COMMODITY
FORECASTED TEST YEAR - ORIGINAL FILING
COLUMBIA GAS OF KENTUCKY, INC.
GROSS DISTRIBUTION & GENERAL PLANT DEPRECIATION EXPENSE
FOR THE TWELVE MONTHS ENDED 12/31/2022
ATTACHMENT KLJ-ACOS-2
PAGE 61 OF 129
WITNESS: JOHNSON

LINE NO.	ACCT NO.	ACCOUNT TITLE	ALLOC FACTOR	TOTAL CUSTOMER	GS-RESIDENTIAL	GS-OTHER	IUS	DS-ML	DS/IS	NOT USED	NOT USED
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)
1	381.00	METERS	16	1,114,707	821,684	288,876	123	0	4,024	0	0
2	382.00	METER INSTALLATIONS	16	173,568	127,942	44,980	19	0	627	0	0
3	383.00	HOUSE REGULATORS	16	135,832	100,126	35,201	15	0	490	0	0
4	384.00	HOUSE REG INSTALLATIONS	16	200,160	147,544	51,871	22	0	723	0	0
5	385.00	IND M&R EQUIPMENT	17	163,578	0	51,187	371	0	112,020	0	0
6	385.00	DIRECT IND M&R EQUIPMENT		27,232	0	0	0	27,232	0	0	0
7	387.20	ODORIZATION	7CUST	0	0	0	0	0	0	0	0
8	387.41	TELEPHONE	7CUST	8,489	7,115	1,201	1	32	140	0	0
9	387.42	RADIO	7CUST	9,171	7,687	1,298	1	35	151	0	0
10	387.44	OTHER COMMUNICATION	7CUST	1,464	1,227	207	0	6	24	0	0
11	387.45	TELEMETERING	7CUST	55,244	46,304	7,818	4	208	909	0	0
12	387.46	OTHER	7CUST	11,261	9,439	1,594	1	42	185	0	0
13		TOTAL DISTRIBUTION PLANT		9,231,367	7,771,679	1,285,231	636	27,949	145,873	0	0
14		GENERAL PLANT									
15	391.10	OFF FURN & EQUIP - UNSPEC	7CUST	47,548	39,854	6,729	3	179	783	0	0
16	391.11	OFF FURN & EQUIP - DATA HAND	7CUST	3,739	3,134	529	0	14	62	0	0
17	391.12	OFF FURN & EQUIP - INFO SYSTEM	7CUST	88,253	73,972	12,490	6	333	1,453	0	0
18	392.20	TR EQ - TRAILER > \$1,000	7CUST	300	251	42	0	1	5	0	0
19	392.21	TR EQ - TRAILER < \$1,000	7CUST	78	65	11	0	0	1	0	0
20	394.10	TOOLS,SHOP, & GAR EQ-GARAGE & SERV	7CUST	139	117	20	0	1	2	0	0
21	394.13	TOOLS,SHOP, & GAR EQ-UND TANK CLEANUP	7CUST	0	0	0	0	0	0	0	0
22	393.00	STORES EQUIPMENT	7CUST	0	0	0	0	0	0	0	0
23	394.20	SHOP EQUIPMENT	7CUST	0	0	0	0	0	0	0	0
24	394.30	TOOLS & OTHER EQUIPMENT	7CUST	55,330	46,376	7,830	4	209	911	0	0
25	395.00	LABORATORY EQUIPMENT	7CUST	75	63	11	0	0	1	0	0
26	396.00	POWER OP EQUIP-GEN TOOLS	7CUST	0	0	0	0	0	0	0	0
27	398.00	MISCELLANEOUS EQUIPMENT	7CUST	4,533	3,799	642	0	17	75	0	0
28		TOTAL GENERAL PLANT		199,995	167,631	28,304	13	754	3,293	0	0
29		TOTAL DEPRECIATION EXPENSE		10,195,461	8,579,762	1,421,671	702	31,583	161,743	0	0

CUSTOMER RELATED
DEMAND-COMMODITY
FORECASTED TEST YEAR - ORIGINAL FILING
COLUMBIA GAS OF KENTUCKY, INC.
OPERATING REVENUE @ CURRENT RATES
FOR THE TWELVE MONTHS ENDED 12/31/2022
ATTACHMENT KLJ-ACOS-2
PAGE 62 OF 129
WITNESS: JOHNSON

LINE NO.	ACCT NO.	ACCOUNT TITLE	ALLOC FACTOR	TOTAL CUSTOMER	GS-RESIDENTIAL	GS-OTHER	IUS	DS-ML	DS/IS	NOT USED	NOT USED
(A)	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)
				\$	\$	\$	\$	\$	\$	\$	\$
1		OPERATING REVENUE									
2	480.00	RESIDENTIAL SALES		24,195,233	24,195,233	0	0	0	0	0	0
3	481.10	COMMERCIAL SALES		8,275,132	0	8,275,132	0	0	0	0	0
4	481.20	INDUSTRIAL SALES		410,248	0	396,675	13,573	0	0	0	0
5		TOTAL SALES REVENUE		32,880,613	24,195,233	8,671,807	13,573	0	0	0	0
6	487.00	FORFEITED DISCOUNTS		173,114	110,883	52,614	95	776	8,746	0	0
7	488.00	MISC. SERVICE REVENUE	6	117,501	104,819	12,617	1	5	59	0	0
8	489.00	REVENUE FROM TRANSPORTATION		9,996,416	3,217,723	3,211,821	0	290,506	3,276,366	0	0
9	495.00	OTHER	6	719,974	642,267	77,311	7	29	360	0	0
10		TOTAL OTHER GAS DEPT REVENUE		11,007,005	4,075,692	3,354,363	103	291,316	3,285,531	0	0
11		TOTAL OPERATING REVENUE		43,887,618	28,270,925	12,026,170	13,676	291,316	3,285,531	0	0

CUSTOMER RELATED
 DEMAND-COMMODITY
 FORECASTED TEST YEAR - ORIGINAL FILING

COLUMBIA GAS OF KENTUCKY, INC.
 DISTRIBUTION EXPENSE ALLOCATION - LABOR
 FOR THE TWELVE MONTHS ENDED 12/31/2022

ATTACHMENT KLJ-ACOS-2
 PAGE 64 OF 129
 WITNESS: JOHNSON

LINE NO.	ACCT NO.	ACCOUNT TITLE	ALLOC FACTOR	TOTAL CUSTOMER	GS-RESIDENTIAL	GS-OTHER	IUS	DS-ML	DS/IS	NOT USED	NOT USED
(A)	(A)	(B)	(C)	(D)	(E)	(F)	(G)		(I)	(J)	(K)
				\$	\$	\$	\$	\$	\$	\$	\$
1		DISTRIBUTION EXPENSES									
2	870	SUPERVISION & ENGINEERING	10CUST	376,206	285,890	82,528	49	1,437	6,301	0	0
3	871	DISTRIBUTION LOAD DISPATCH	4	0	0	0	0	0	0	0	0
4	874	MAINS & SERVICES	14CUST	836,620	742,709	91,024	8	0	2,878	0	0
5	875	M & R - GENERAL	18CUST	0	0	0	0	0	0	0	0
6	876	M & R - INDUSTRIAL	8	67,768	0	17,712	129	11,166	38,761	0	0
7	878	METERS & HOUSE REGULATORS	16	1,240,231	914,211	321,406	136	0	4,477	0	0
8	879	CUSTOMER INSTALLATION	16	2,489,719	1,835,247	645,211	274	0	8,988	0	0
9	880	OTHER	10CUST	321,442	244,273	70,515	42	1,228	5,384	0	0
10	881	RENTS	10CUST	0	0	0	0	0	0	0	0
11		TOTAL OPERATION		5,331,986	4,022,330	1,228,396	638	13,831	66,789	0	0
12		MAINTENANCE									
13	885	SUPERVISION & ENGINEERING	10CUST	48,388	36,771	10,615	6	185	810	0	0
14	886	STRUCTURES & IMPROVEMENTS	18CUST	0	0	0	0	0	0	0	0
15	887	MAINS	18CUST	0	0	0	0	0	0	0	0
16	889	M & R - GENERAL	18CUST	0	0	0	0	0	0	0	0
17	890	M & R - INDUSTRIAL	8	54,126	0	14,146	103	8,918	30,958	0	0
18	892	SERVICES	15	555,440	493,092	60,432	6	0	1,911	0	0
19	893	METERS & HOUSE REGULATORS	16	10,802	7,962	2,799	1	0	39	0	0
20	894	OTHER EQUIPMENT	10CUST	103,118	78,362	22,621	13	394	1,727	0	0
21		TOTAL MAINTENANCE		771,874	616,187	110,613	129	9,497	35,445	0	0

CUSTOMER RELATED
DEMAND-COMMODITY
FORECASTED TEST YEAR - ORIGINAL FILING
COLUMBIA GAS OF KENTUCKY, INC.
DISTRIBUTION AND A&G EXPENSE ALLOCATION - LABOR
FORTHETWELVEMONTHSENDED12/31/2022
ATTACHMENT KLJ-ACOS-2
PAGE 66 OF 129
WITNESS: JOHNSON

LINE NO.	ACCT NO.	ACCOUNT TITLE	ALLOC FACTOR	TOTAL CUSTOMER	GS-RESIDENTIAL	GS-OTHER	IUS	DS-ML	DS/IS	NOT USED	NOT USED
(A)	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)
				\$	\$	\$	\$	\$	\$	\$	\$
1		SALES									
2	911	SUPERVISION	6	0	0	0	0	0	0	0	0
3	912	DEMONSTRATION & SELLING	6	0	0	0	0	0	0	0	0
4	913	ADVERTISING	6	0	0	0	0	0	0	0	0
5	916	MISC.	6	0	0	0	0	0	0	0	0
6		TOTAL SALES		0	0	0	0	0	0	0	0
7		TOTAL DISTRIBUTION EXPENSES		6,628,719	5,106,728	1,395,368	772	23,349	102,496	0	0
8		ADMINISTRATIVE & GENERAL									
9	920	SALARIES	12CUST	1,456,184	1,121,844	306,527	175	5,126	22,513	0	0
10	921	OFFICE SUPPLIES & EXPENSES	12CUST	17,108	13,180	3,601	2	60	264	0	0
11	922	ADMIN. EXPENSES TRANSFERRED	12CUST	0	0	0	0	0	0	0	0
12	923	OUTSIDE SERVICES	12CUST	988	761	208	0	3	15	0	0
13	924	PROPERTY INSURANCE	12CUST	0	0	0	0	0	0	0	0
14	925	INJURIES AND DAMAGES	12CUST	0	0	0	0	0	0	0	0
15	926	EMPLOYEE PENSIONS & BENEFITS	12CUST	3,669	2,827	772	0	13	57	0	0
16	928	REG COMMISSION EXP - GENERAL	12CUST	0	0	0	0	0	0	0	0
17	930.10	MISC. - INSTITUT & GOODWILL ADV	12CUST	0	0	0	0	0	0	0	0
18	930.20	MISC. - GENERAL	12CUST	0	0	0	0	0	0	0	0
19	931	RENTS	12CUST	0	0	0	0	0	0	0	0
20	935.13	MAINT. STRUCTURES & IMPROV.	12CUST	0	0	0	0	0	0	0	0
21	935.23	MAINT. - GEN'L OFFICE	12CUST	0	0	0	0	0	0	0	0
22		FURNITURE & EQUIPMENT	12CUST	0	0	0	0	0	0	0	0
23	932	MAINT.-MISCELLANEOUS	12CUST	0	0	0	0	0	0	0	0
24		TOTAL ADMIN & GENERAL - LABOR		1,477,949	1,138,612	311,108	177	5,202	22,849	0	0
25		TOTAL O & M EXPENSE - LABOR		8,106,668	6,245,340	1,706,476	949	28,551	125,345	0	0

CUSTOMER RELATED
DEMAND-COMMODITY
FORECASTED TEST YEAR - ORIGINAL FILING

COLUMBIA GAS OF KENTUCKY, INC.
DISTRIBUTION EXPENSE ALLOCATION - M & E
FOR THE TWELVE MONTHS ENDED 12/31/2022

ATTACHMENT KLJ-ACOS-2
PAGE 67 OF 129
WITNESS: JOHNSON

LINE NO.	ACCT NO.	ACCOUNT TITLE	ALLOC FACTOR	TOTAL CUSTOMER	GS-RESIDENTIAL	GS-OTHER	IUS	DS-ML	DS/IS	NOT USED	NOT USED
(A)	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)
				\$	\$	\$	\$	\$	\$	\$	\$
1		DISTRIBUTION EXPENSES									
2	870	SUPERVISION & ENGINEERING	11CUST	294,401	236,857	50,987	29	1,234	5,293	0	0
3	871	DISTRIBUTION LOAD DISPATCH	4	0	0	0	0	0	0	0	0
4	874	MAINS & SERVICES	14CUST	1,807,492	1,604,601	196,655	18	0	6,218	0	0
5	875	M & R - GENERAL	18CUST	0	0	0	0	0	0	0	0
6	876	M & R - INDUSTRIAL	8	32,369	0	8,460	62	5,333	18,514	0	0
7	878	METERS & HOUSE REGULATORS	16	309,111	227,855	80,106	34	0	1,116	0	0
8	879	CUSTOMER INSTALLATION	16	877,080	646,522	227,295	96	0	3,166	0	0
9	880	OTHER	11CUST	268,604	216,103	46,520	27	1,125	4,829	0	0
10	881	RENTS	11CUST	15,520	12,486	2,688	2	65	279	0	0
11		TOTAL OPERATION		3,604,577	2,944,424	612,711	268	7,757	39,415	0	0
12		MAINTENANCE									
13	885	SUPERVISION & ENGINEERING	11CUST	2,984	2,401	517	0	13	54	0	0
14	886	STRUCTURES & IMPROVEMENTS	18CUST	0	0	0	0	0	0	0	0
15	887	MAINS	18CUST	0	0	0	0	0	0	0	0
16	889	M & R - GENERAL	18CUST	0	0	0	0	0	0	0	0
17	890	M & R - INDUSTRIAL	8	50,848	0	13,290	97	8,378	29,084	0	0
18	892	SERVICES	15	63,050	55,973	6,860	1	0	217	0	0
19	893	METERS & HOUSE REGULATORS	16	129,799	95,679	33,637	14	0	469	0	0
20	894	OTHER EQUIPMENT	11CUST	71,751	57,727	12,427	7	301	1,290	0	0
21		TOTAL MAINTENANCE		318,432	211,780	66,731	119	8,692	31,114	0	0

COLUMBIA GAS OF KENTUCKY, INC.
ATTACHMENT KLJ-ACOS-2
PAGE 68 OF 129
WITNESS: JOHNSON

COLUMBIA GAS OF KENTUCKY, INC.
DISTRIBUTION EXPENSE ALLOCATION - M & E
FOR THE TWELVE MONTHS ENDED 12/31/2022

CUSTOMER RELATED
DEMAND-COMMODITY
FORECASTED TEST YEAR - ORIGINAL FILING

LINE NO.	ACCT NO. (A)	ACCOUNT TITLE (B)	ALLOC FACTOR (C)	TOTAL CUSTOMER (D)	GS-RESIDENTIAL (E)	GS-OTHER (F)	IUS (G)	DS-ML (H)	DS/IS (I)	NOT USED (J)	NOT USED (K)
				\$	\$	\$	\$	\$	\$	\$	\$
1		CUSTOMER ACCOUNTS									
2	901	SUPERVISION	6	0	0	0	0	0	0	0	0
3	902	METER READING	6	186,502	166,373	20,027	2	7	93	0	0
4	903	CUSTOMER RECORDS & COLLECTIONS	6	3,561,729	3,177,312	382,458	36	142	1,781	0	0
5	904	UNCOLLECTIBLE ACCOUNTS	21	236,307	190,135	45,933	7	19	213	0	0
6	905	MISC.	6	8,946	7,980	961	0	0	4	0	0
7	920	SALARIES	6	0	0	0	0	0	0	0	0
8	921	OFFICE SUPPLIES AND EXPENSE	6	0	0	0	0	0	0	0	0
9	931	RENTS	6	0	0	0	0	0	0	0	0
10	935	GENERAL PLANT MAINTENANCE	6	0	0	0	0	0	0	0	0
11		TOTAL CUSTOMER ACCT.		3,993,484	3,541,800	449,379	45	168	2,091	0	0
12		CUSTOMER SERVICE & INFORMATIONAL									
13	907	SUPERVISION	6	0	0	0	0	0	0	0	0
14	908	CUSTOMER ASSISTANCE	6	1,612,554	1,438,511	173,156	16	65	806	0	0
15	909	INFO. & INSTRUCTIONAL	6	24,258	21,640	2,605	0	1	12	0	0
16	910	MISCELLANEOUS	6	294,785	262,969	31,654	3	12	147	0	0
17	920	SALARIES	6	0	0	0	0	0	0	0	0
18	921	OFFICE SUPPLIES AND EXPENSE	6	0	0	0	0	0	0	0	0
19	931	RENTS	6	0	0	0	0	0	0	0	0
20	935	GENERAL PLANT MAINTENANCE	6	0	0	0	0	0	0	0	0
21		TOTAL CUSTOMER SERVICE & INFO.		1,931,597	1,723,120	207,415	19	78	965	0	0

CUSTOMER RELATED
DEMAND-COMMODITY
FORECASTED TEST YEAR - ORIGINAL FILING
COLUMBIA GAS OF KENTUCKY, INC.
DISTRIBUTION EXPENSE ALLOCATION - M & E
FOR THE TWELVE MONTHS ENDED 12/31/2022
ATTACHMENT KLJ-ACOS-2
PAGE 69 OF 129
WITNESS: JOHNSON

LINE NO.	ACCT NO.	ACCOUNT TITLE	ALOC FACTOR (C)	TOTAL CUSTOMER (D)	GS-RESIDENTIAL (E)	GS-OTHER (F)	IUS (G)	DS-ML (H)	DS/IS (I)	NOT USED (J)	NOT USED (K)
	(A)	(B)	(C)	\$	\$	\$	\$	\$	\$	\$	\$
1		SALES									
2	911	SUPERVISION	6	7,266	6,482	780	0	0	4	0	0
3	912	DEMONSTRATION & SELLING	6	6,113	5,453	656	0	0	3	0	0
4	913	ADVERTISING	6	27,557	24,583	2,959	0	1	14	0	0
5	916	MISC.	6	0	0	0	0	0	0	0	0
6		TOTAL SALES		40,936	36,518	4,395	0	1	21	0	0
7		TOTAL DISTRIBUTION EXPENSES		9,889,026	8,457,642	1,340,631	451	16,696	73,606	0	0
8		ADMINISTRATIVE & GENERAL									
9	920	SALARIES	13CUST	3,503,904	3,001,059	469,979	175	6,062	26,630	0	0
10	921	OFFICE SUPPLIES & EXPENSES	13CUST	760,406	651,280	101,993	38	1,316	5,779	0	0
11	922	ADMIN. EXPENSES TRANSFERRED	13CUST	0	0	0	0	0	0	0	0
12	923	OUTSIDE SERVICES	13CUST	3,751,006	3,212,699	503,122	188	6,489	28,508	0	0
13	924	PROPERTY INSURANCE	13CUST	26,811	22,963	3,596	1	46	204	0	0
14	925	INJURIES AND DAMAGES	12CUST	1,388,302	1,069,548	292,238	167	4,887	21,463	0	0
15	926	EMPLOYEE PENSIONS & BENEFITS	12CUST	2,739,498	2,110,509	576,664	329	9,643	42,353	0	0
16	926	DIRECT EMPLOYEE PENSIONS & BENEFITS	13CUST	0	0	0	0	0	0	0	0
17	928	REG COMMISSION EXP - GENERAL	13CUST	87,469	74,916	11,732	4	151	665	0	0
18	928	REGULATORY COMMISSION EXP - PSC @ 0.002000	13CUST	159,305	136,443	21,368	8	276	1,211	0	0
19	930.10	MISC. - INSTITUT & GOODWILL ADV	13CUST	10,146	8,690	1,361	1	18	77	0	0
20	930.20	MISC. - GENERAL	13CUST	(367)	(314)	(49)	0	(1)	(3)	0	0
21	931	RENTS	13CUST	473,704	405,723	63,538	24	820	3,600	0	0
22	935.13	MAINT. STRUCTURES & IMPROV.	13CUST	0	0	0	0	0	0	0	0
23	935.23	MAINT. - GEN'L OFFICE	13CUST	0	0	0	0	0	0	0	0
24		FURNITURE & EQUIPMENT	13CUST	0	0	0	0	0	0	0	0
25	932	MAINT.-MISCELLANEOUS	13CUST	468,520	401,283	62,843	23	811	3,561	0	0
26		TOTAL ADMIN & GENERAL - M & E		13,368,704	11,094,799	2,108,385	958	30,518	134,048	0	0
27		TOTAL O & M EXPENSE - M & E		23,257,730	19,552,441	3,449,016	1,409	47,214	207,654	0	0

CUSTOMER RELATED
DEMAND-COMMODITY
FORECASTED TEST YEAR - ORIGINAL FILING
COLUMBIA GAS OF KENTUCKY, INC.
OPERATION & MAINTENANCE EXPENSE SUMMARY
FOR THE TWELVE MONTHS ENDED 12/31/2022
ATTACHMENT KLJ-ACOS-2
PAGE 70 OF 129
WITNESS: JOHNSON

LINE NO.	ACCT NO.	ACCOUNT TITLE	ALLOC FACTOR (C)	CUSTOMER (D)	GS-RESIDENTIAL (E)	GS-OTHER (F)	IUS (G)	DS-ML (H)	DS/IS (I)	NOT USED (J)	NOT USED (K)
	(A)	(B)	(C)	\$	\$	\$	\$	\$	\$	\$	\$
1	LABOR										
2	PRODUCTION										
3	DISTRIBUTION - O&M OPERATION		PAGE 63	0	0	0	0	0	0	0	0
4	DISTRIBUTION - O&M MAINT.		PAGE 64	5,331,986	4,022,330	1,228,396	638	13,831	66,789	0	0
5	CUSTOMER ACCOUNTS		PAGE 64	771,874	616,187	110,613	129	9,497	35,445	0	0
6	CUSTOMER SERVICE & INFOR.		PAGE 65	524,859	468,211	56,359	5	21	262	0	0
7	SALES		PAGE 65	0	0	0	0	0	0	0	0
8	ADMINISTRATIVE & GENERAL		PAGE 66	0	0	0	0	0	0	0	0
9	TOTAL LABOR EXPENSE		PAGE 66	<u>1,477,949</u>	<u>1,138,612</u>	<u>311,108</u>	<u>177</u>	<u>5,202</u>	<u>22,849</u>	<u>0</u>	<u>0</u>
10	M & E			8,106,668	6,245,340	1,706,476	949	28,551	125,345	0	0
11	PRODUCTION										
12	DISTRIBUTION - O&M OPERATION		PAGE 63	0	0	0	0	0	0	0	0
13	DISTRIBUTION - O&M MAINT.		PAGE 67	3,604,577	2,944,424	612,711	268	7,757	39,415	0	0
14	CUSTOMER ACCOUNTS		PAGE 67	318,432	211,780	66,731	119	8,692	31,114	0	0
15	CUSTOMER SERVICE & INFOR.		PAGE 68	3,993,484	3,541,800	449,379	45	168	2,091	0	0
16	SALES		PAGE 68	1,931,597	1,723,120	207,415	19	78	965	0	0
17	ADMINISTRATIVE & GENERAL		PAGE 69	40,936	36,518	4,395	0	1	21	0	0
18	TOTAL M & E EXPENSE		PAGE 69	<u>13,368,704</u>	<u>11,094,799</u>	<u>2,108,385</u>	<u>958</u>	<u>30,518</u>	<u>134,048</u>	<u>0</u>	<u>0</u>
19	TOTAL O & M EXPENSES			<u>23,257,730</u>	<u>19,552,441</u>	<u>3,449,016</u>	<u>1,409</u>	<u>47,214</u>	<u>207,654</u>	<u>0</u>	<u>0</u>
				31,364,398	25,797,781	5,155,492	2,358	75,765	332,999	0	0

CUSTOMER RELATED
 DEMAND-COMMODITY
 FORECASTED TEST YEAR - ORIGINAL FILING
 COLUMBIA GAS OF KENTUCKY, INC.
 TAXES OTHER THAN INCOME
 FOR THE TWELVE MONTHS ENDED 12/31/2022
 ATTACHMENT KLJ-ACOS-2
 PAGE 71 OF 129
 WITNESS: JOHNSON

LINE NO.	ACCT NO.	ACCOUNT TITLE	ALLOC FACTOR (C)	TOTAL CUSTOMER (D)	GS-RESIDENTIAL (E)	GS-OTHER (F)	IUS (G)	DS-ML (H)	DS/IS (I)	NOT USED (J)	NOT USED (K)
				\$	\$	\$	\$	\$	\$	\$	\$
1	408	TAXES BASED ON PROPERTY	7CUST	2,739,331	2,296,052	387,670	192	10,327	45,089	0	0
2	408	TAXES BASED ON PAYROLL	12CUST	664,738	512,114	139,927	80	2,340	10,277	0	0
3	408	OTHER TAXES	12CUST	0	0	0	0	0	0	0	0
4		TOTAL TAXES OTHER THAN FIT		3,404,069	2,808,166	527,597	272	12,667	55,366	0	0

COLUMBIA GAS OF KENTUCKY, INC.
 KENTUCKY STATE INCOME TAX
 FOR THE TWELVE MONTHS ENDED 12/31/2022

CUSTOMER RELATED
 DEMAND-COMMODITY
 FORECASTED TEST YEAR - ORIGINAL FILING

ATTACHMENT KLJ-ACOS-2
 PAGE 72 OF 129
 WITNESS: JOHNSON

LINE NO.	ACCT NO.	ACCOUNT TITLE	ALLOC FACTOR (C)	CUSTOMER (D)	GS-RESIDENTIAL (E)	GS-OTHER (F)	IUS (G)	DS-ML (H)	DS/IS (I)	NOT USED (J)	NOT USED (K)
				\$	\$	\$	\$	\$	\$	\$	\$
1		OPERATING INCOME BEFORE TAXES (PAGE 74, LINE 3)		(1,076,310)	(8,914,784)	4,921,410	10,344	171,301	2,735,423	0	0
2		LESS: RECONCILING ITEMS:									
3		IMPUTED INTEREST		2,392,062	1,992,400	337,176	208	12,190	50,089	0	0
4		FEDERAL FLOW-THROUGH STATUTORY ADJ	19CUST	35,998	30,173	5,094	3	136	593	0	0
5		FEDERAL TIMING STATUTORY ADJUSTMENTS	19CUST	(5,781,112)	(4,845,612)	(818,143)	(405)	(21,795)	(95,157)	0	0
6		STATE BONUS DISALLOWANCE	19CUST	(1,975,694)	(1,655,987)	(279,600)	(138)	(7,448)	(32,520)	0	0
7		NON DEDUCTIBLE EMPLOYEE EXPENSE	12CUST	49,254	37,945	10,368	6	173	761	0	0
8		TOTAL RECONCILING ITEMS		(7,671,554)	(6,433,481)	(1,082,281)	(534)	(28,934)	(126,323)	0	0
9		TAXABLE INCOME		6,595,244	(2,481,303)	6,003,691	10,878	200,235	2,861,746	0	0
10		STATE INCOME TAX @ 5.00%		(556,996)	209,556	(507,037)	(919)	(16,911)	(241,687)	0	0
11		PLUS: FOREIGN TAX PAYMENTS	19CUST	0	0	0	0	0	0	0	0
12		KENTUCKY STATE INCOME TAX - CURRENT		(556,996)	209,556	(507,037)	(919)	(16,911)	(241,687)	0	0

CUSTOMER RELATED
 DEMAND-COMMODITY
 FORECASTED TEST YEAR - ORIGINAL FILING
 COLUMBIA GAS OF KENTUCKY, INC.
 KENTUCKY STATE INCOME TAX
 FOR THE TWELVE MONTHS ENDED 12/31/2022
 ATTACHMENT KLJ-ACOS-2
 PAGE 73 OF 129
 WITNESS: JOHNSON

LINE NO.	ACCT NO.	ACCOUNT TITLE	ALLOC FACTOR (C)	TOTAL CUSTOMER (D)	GS-RESIDENTIAL (E)	GS-OTHER (F)	IUS (G)	DS-ML (H)	DS/IS (I)	NOT USED (J)	NOT USED (K)
1		DEFERRED TAXES									
2		RECONCILIATION ITEMS:									
3		PROVISION FOR DEF STATE INCOME TAX	19CUST	387,840	325,080	54,887	27	1,462	6,384	0	0
4		FLOW-THROUGH EXCESS BOOK/TAX DEPREC.-STATE	19CUST	(3,204)	(2,686)	(453)	0	(12)	(53)	0	0
5		AMORTIZATION OF EXCESS ADIT-STATE	19CUST	(34,500)	(28,917)	(4,882)	(2)	(130)	(568)	0	0
6		TOTAL DEFERRED INCOME TAX		350,136	293,477	49,552	25	1,320	5,763	0	0
7		TOTAL KENTUCKY STATE INCOME TAX EXPENSE		(206,860)	503,033	(457,485)	(894)	(15,591)	(235,924)	0	0

CUSTOMER RELATED
DEMAND-COMMODITY
FORECASTED TEST YEAR - ORIGINAL FILING
COLUMBIA GAS OF KENTUCKY, INC.
FEDERAL INCOME TAXES
FOR THE TWELVE MONTHS ENDED 12/31/2022
ATTACHMENT KLJ-ACOS-2
PAGE 74 OF 129
WITNESS: JOHNSON

LINE NO.	ACCT NO.	ACCOUNT TITLE	ALLOC FACTOR (C)	TOTAL CUSTOMER (D)	GS-RESIDENTIAL (E)	GS-OTHER (F)	IUS (G)	DS-ML (H)	DS/IS (I)	NOT USED (J)	NOT USED (K)
	(A)	(B)	(C)	\$	\$	\$	\$	\$	\$	\$	\$
1		OPERATING REVENUE		43,887,618	28,270,925	12,026,170	13,676	291,316	3,285,531	0	0
2		LESS: EXPENSES OTHER THAN FIT		44,963,928	37,185,709	7,104,760	3,332	120,015	550,108	0	0
3		OPERATING INCOME BEFORE TAXES		(1,076,310)	(8,914,784)	4,921,410	10,344	171,301	2,735,423	0	0
4		LESS: RECONCILING ITEMS:									
5		IMPUTED INTEREST		2,392,062	1,992,400	337,176	208	12,190	50,089	0	0
6		FEDERAL FLOW-THROUGH STATUTORY ADJ	19CUST	35,998	30,173	5,094	3	136	593	0	0
7		FEDERAL TIMING STATUTORY ADJUSTMENTS	19CUST	(5,781,112)	(4,845,612)	(818,143)	(405)	(21,795)	(95,157)	0	0
8		NON DEDUCTIBLE EMPLOYEE EXPENSE	12CUST	49,254	37,945	10,368	6	173	761	0	0
9		KENTUCKY STATE INCOME TAX DEDUCTION		(556,996)	209,556	(507,037)	(919)	(16,911)	(241,687)	0	0
10		TOTAL RECONCILING ITEMS		(5,138,864)	(4,987,050)	(295,644)	523	(4,575)	147,884	0	0
11		TAXABLE INCOME		(8,607,236)	(15,894,234)	4,288,590	10,659	154,536	2,833,218	0	0
12		CURRENT FEDERAL INCOME TAX @ 21%		(1,807,520)	(3,337,790)	900,604	2,238	32,453	594,976	0	0
13		PLUS: DIRECT ADJUSTMENT TO F.I.T.	19CUST	0	0	0	0	0	0	0	0
14		CURRENT FEDERAL INCOME TAX @ 21%		(1,807,520)	(3,337,790)	900,604	2,238	32,453	594,976	0	0

CUSTOMER RELATED
DEMAND-COMMODITY
FORECASTED TEST YEAR - ORIGINAL FILING
COLUMBIA GAS OF KENTUCKY, INC.
FEDERAL INCOME TAXES
FOR THE TWELVE MONTHS ENDED 12/31/2022
ATTACHMENT KLJ-ACOS-2
PAGE 75 OF 129
WITNESS: JOHNSON

LINE NO.	ACCT NO.	ACCOUNT TITLE	ALLOC FACTOR (C)	TOTAL CUSTOMER (D)	GS-RESIDENTIAL (E)	GS-OTHER (F)	IUS (G)	DS-ML (H)	DS/IS (I)	NOT USED (J)	NOT USED (K)
				\$	\$	\$	\$	\$	\$	\$	\$
1		DEFERRED INCOME TAXES									
2		PROVISION FOR DEF FEDERAL INCOME TAX	19CUST	1,214,034	1,017,579	171,810	85	4,577	19,983	0	0
3		FLOW-THROUGH EXCESS BOOK/TAX DEPREC.--FED	19CUST	17,702	14,837	2,505	1	67	291	0	0
4		AMORTIZATION OF ITC	19CUST	(4,640)	(3,889)	(657)	0	(17)	(76)	0	0
5		FED BENEFIT OF PROVISION FOR DEF SIT	19CUST	(81,446)	(68,266)	(11,526)	(6)	(307)	(1,341)	0	0
6		AMORTIZATION OF EXCESS ADIT-FEDERAL	19CUST	(286,108)	(239,810)	(40,490)	(20)	(1,079)	(4,709)	0	0
7		TOTAL DEFERRED INCOME TAX		859,542	720,451	121,642	60	3,241	14,148	0	0
8		TOTAL FEDERAL INCOME TAX		(947,978)	(2,617,339)	1,022,246	2,298	35,694	609,124	0	0

CUSTOMER RELATED
DEMAND-COMMODITY
FORECASTED TEST YEAR - ORIGINAL FILING

COLUMBIA GAS OF KENTUCKY, INC.
RATE BASE SUMMARY
FOR THE TWELVE MONTHS ENDED 12/31/2022

ATTACHMENT KLJ-ACOS-2
PAGE 76 OF 129
WITNESS: JOHNSON

LINE NO.	ACCT NO.	ACCOUNT TITLE	ALLOC FACTOR (C)	TOTAL CUSTOMER (D)	GS-RESIDENTIAL (E)	GS-OTHER (F)	IUS (G)	DS-ML (H)	DS/IS (I)	NOT USED (J)	NOT USED (K)
1	101 & 106	GROSS PLANT		245,066,652	205,408,213	34,682,923	17,747	922,813	4,034,958	0	0
		LESS:									
2	108-111	DEPRECIATION RESERVE		96,284,077	81,312,267	13,692,672	5,382	207,913	1,065,840	0	0
3		NET PLANT		148,782,575	124,095,946	20,990,251	12,365	714,900	2,969,118	0	0
4	190.00	ACCUMULATED DEF INCOME TAX	19CUST	2,486,814	2,084,398	351,934	174	9,375	40,933	0	0
		LESS:									
5	252.00	CUSTOMER ADVANCES	5	0	0	0	0	0	0	0	0
6	254.00	EXCESS ADIT (BEFORE GROSS UP)	19CUST	9,807,501	8,220,451	1,387,958	687	36,974	161,431	0	0
7	282.00	ACCUMULATED DEF INCOME TAX	19CUST	25,450,497	21,332,098	3,601,754	1,782	95,948	418,915	0	0
8	283.00	ACCUMULATED DEF INCOME TAX	19CUST	0	0	0	0	0	0	0	0
9		NET RATE BASE		116,011,391	96,627,795	16,352,473	10,070	591,353	2,429,705	0	0
10		PLUS WORKING CAPITAL:									
11		CASH WORKING CAPITAL - LEAD LAG STUDY		0	0	0	0	0	0	0	0
12	151.00	FUEL STOCK	2	0	0	0	0	0	0	0	0
13	154.00	MATERIALS & SUPPLIES	7CUST	108,146	90,646	15,305	8	408	1,780	0	0
14	165.00	PREPAYMENTS	13CUST	0	0	0	0	0	0	0	0
15	164.00	GAS STORED UNDERGROUND - FSS	2	0	0	0	0	0	0	0	0
16		RATE BASE		116,119,537	96,718,441	16,367,778	10,078	591,761	2,431,485	0	0

COLUMBIA GAS OF KENTUCKY, INC.
ALLOCATION FACTORS
FOR THE TWELVE MONTHS ENDED 12/31/2022

CUSTOMER RELATED
FORECASTED TEST YEAR - ORIGINAL FILING

ATTACHMENT KLJ-ACOS-2
PAGE 77 OF 129
WITNESS: JOHNSON

LINE NO.	DESCRIPTION (A)	ALLOC FACTOR (B)	TOTAL CUSTOMER (C)	GS-RESIDENTIAL (D)	GS-OTHER (E)	IUS (F)	DS-ML (G)	DS/IS (H)	NOT USED (I)	NOT USED (K)
1	DESIGN DAY EXCL. DS-ML	1	100.000%	52.018%	29.088%	0.070%	0.000%	18.824%	0.000%	0.000%
2	DESIGN DAY EXCL. INTERR DEMAND (MCF)	2	100.000%	64.080%	35.834%	0.086%	0.000%	0.000%	0.000%	0.000%
3	MINIMUM SYSTEM MAINS	3	100.000%	80.056%	15.255%	0.018%	0.000%	4.671%	0.000%	0.000%
4	THROUGHPUT EXCL MLS	4	100.000%	36.052%	26.069%	0.049%	0.000%	37.830%	0.000%	0.000%
5	COMPOSIT OF ALLOC #1 & #4	5	100.000%	44.034%	27.579%	0.060%	0.000%	28.327%	0.000%	0.000%
6	AVERAGE NO. OF CUSTOMERS	6	100.000%	89.207%	10.738%	0.001%	0.004%	0.050%	0.000%	0.000%
7	DIST. PLANT EXCL. ACCTS 375.70,375.71,387	7CUST	100.000%	83.818%	14.152%	0.007%	0.377%	1.646%	0.000%	0.000%
8	TOTAL PLANT ACCOUNT 385	8	100.000%	0.000%	26.136%	0.190%	16.477%	57.197%	0.000%	0.000%
9	GAS PURCHASE EXPENSE EX OFF SYST	9	100.000%	100.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%
10	OTHER DIST. EXP - LABOR	10CUST	100.000%	75.993%	21.937%	0.013%	0.382%	1.675%	0.000%	0.000%
11	OTHER DIST. EXP EXCL - M & E	11CUST	100.000%	80.454%	17.319%	0.010%	0.419%	1.798%	0.000%	0.000%
12	O & M EXCL A & G - LABOR	12CUST	100.000%	77.040%	21.050%	0.012%	0.352%	1.546%	0.000%	0.000%
13	O & M EXCL GAS PUR, UNCOL, AND A & G - M&E	13CUST	100.000%	85.649%	13.413%	0.005%	0.173%	0.760%	0.000%	0.000%
14	ACCT 376/380 - MAINS/SERVICES	14CUST	100.000%	88.775%	10.880%	0.001%	0.000%	0.344%	0.000%	0.000%
15	DIRECT PLANT ACCT 380	15	100.000%	88.775%	10.880%	0.001%	0.000%	0.344%	0.000%	0.000%
16	DIRECT PLANT ACCTS 381	16	100.000%	73.713%	25.915%	0.011%	0.000%	0.361%	0.000%	0.000%
17	DIRECT PLANT ACCT 385	17	100.000%	0.000%	31.292%	0.227%	0.000%	68.481%	0.000%	0.000%
18	ACCOUNT 376 MAINS - COMPOSITE/PLANT	18CUST	100.000%	100.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%
19	TOTAL PLANT	19CUST	100.000%	83.818%	14.152%	0.007%	0.377%	1.646%	0.000%	0.000%
20	AVG DEM/COM #5 & CUS/DEM #3	20	100.000%	62.045%	21.417%	0.039%	0.000%	16.499%	0.000%	0.000%
21	UNCOLLECTIBLES	21	100.000%	80.461%	19.438%	0.003%	0.008%	0.090%	0.000%	0.000%

COMMODITY RELATED
DEMAND-COMMODITY
FORECASTED TEST YEAR - ORIGINAL FILING
COLUMBIA GAS OF KENTUCKY, INC.
RATE OF RETURN BY RATE SCHEDULE - @ PROPOSED RATES
FOR THE TWELVE MONTHS ENDED 12/31/2022
ATTACHMENT KLJ-ACOS-2
PAGE 78 OF 129
WITNESS: JOHNSON

LINE NO.	ACCT NO.	ACCOUNT TITLE	ALLOC FACTOR (C)	TOTAL COMMODITY (D)	GS-RESIDENTIAL (E)	GS-OTHER (F)	IUS (G)	DS-ML (H)	DS/IS (I)	NOT USED (J)	NOT USED (K)
1		TOTAL REVENUES		\$ 75,153,533	\$ 48,224,258	\$ 24,742,415	\$ 57,496	\$ 173,428	\$ 1,955,936	\$ 0	\$ 0
2		PROPOSED INCREASE		<u>7,077,499</u>	<u>4,643,376</u>	<u>1,880,636</u>	<u>2,233</u>	<u>1,663</u>	<u>549,591</u>	<u>0</u>	<u>0</u>
3		TOTAL PROPOSED REVENUES		82,231,032	52,867,634	26,623,051	59,729	175,091	2,505,527	0	0
4		COST OF GAS		49,521,727	31,836,723	17,635,646	49,359	0	0	0	0
5		OPERATING & MAINTENANCE EXPENSE		12,208,098	5,485,473	3,410,583	7,541	359	3,304,142	0	0
6		DEPRECIATION & AMORTIZATION		4,706,924	2,072,393	1,297,961	2,823	580	1,333,167	0	0
7		FEDERAL INCOME TAX		1,793,897	2,157,947	479,367	(913)	36,876	(879,380)	0	0
8		KENTUCKY STATE INCOME TAX		476,670	214,781	127,996	292	(2,329)	135,931	0	0
9		TAXES OTHER THAN INCOME		<u>2,617,573</u>	<u>1,151,718</u>	<u>721,659</u>	<u>1,570</u>	<u>344</u>	<u>742,282</u>	<u>0</u>	<u>0</u>
10		TOTAL EXPENSES & TAXES		71,324,889	42,919,034	23,673,211	60,672	35,830	4,636,142	0	0
11		OPERATING INCOME		10,906,142	9,948,599	2,949,840	(943)	139,261	(2,130,615)	0	0
12		INTEREST EXPENSE		3,025,762	1,332,198	834,372	1,815	376	857,001	0	0
13		INCOME AVAILABLE FOR COMMON EQUITY		7,880,380	8,616,401	2,115,468	(2,758)	138,885	(2,987,616)	0	0
14		RATE BASE		146,881,633	64,669,788	40,503,483	88,116	18,245	41,601,994	0	0
15		RATE OF RETURN AUTHORIZED ON RATE BASE		7.43%	15.38%	7.28%	-1.07%	763.28%	-5.12%	0.00%	0.00%
16		UNITIZED RETURN		1.00	2.06	0.97	(0.14)	102.04	(0.68)	0.00	0.00

COMMODITY RELATED
DEMAND-COMMODITY
FORECASTED TEST YEAR - ORIGINAL FILING
COLUMBIA GAS OF KENTUCKY, INC.
RATE OF RETURN BY RATE SCHEDULE - @ AUTHORIZED RETURN
FOR THE TWELVE MONTHS ENDED 12/31/2022
ATTACHMENT KLJ-ACOS-2
PAGE 79 OF 129
WITNESS: JOHNSON

LINE NO.	ACCT NO.	ACCOUNT TITLE	ALLOC FACTOR (C)	TOTAL COMMODITY (D)	GS-RESIDENTIAL (E)	GS-OTHER (F)	IUS (G)	DS-ML (H)	DS/IS (I)	NOT USED (J)	NOT USED (K)
1		TOTAL REVENUES		\$ 82,339,116	\$ 46,014,068	\$ 26,730,081	\$ 69,831	\$ (9,809)	\$ 9,534,941	\$ 0	\$ 0
2		COST OF GAS		49,521,727	31,836,723	17,635,646	49,359	0	0	0	0
3		OPERATING & MAINTENANCE EXPENSE		12,208,779	5,442,433	3,411,255	7,605	(801)	3,348,287	0	0
4		DEPRECIATION & AMORTIZATION		4,706,928	2,072,393	1,297,961	2,823	580	1,333,167	0	0
5		FEDERAL INCOME TAX		1,815,321	799,247	500,585	1,089	219	514,181	0	0
6		KENTUCKY STATE INCOME TAX		482,040	(125,745)	133,314	794	(11,516)	485,194	0	0
7		TAXES OTHER THAN INCOME		<u>2,617,573</u>	<u>1,151,718</u>	<u>721,659</u>	<u>1,570</u>	<u>344</u>	<u>742,282</u>	<u>0</u>	<u>0</u>
8		TOTAL EXPENSES & TAXES		71,352,368	41,176,768	23,700,419	63,240	(11,174)	6,423,111	0	0
9		OPERATING INCOME		10,986,748	4,837,300	3,029,662	6,591	1,365	3,111,830	0	0
10		INTEREST EXPENSE		<u>3,025,762</u>	<u>1,332,198</u>	<u>834,372</u>	<u>1,815</u>	<u>376</u>	<u>857,001</u>	<u>0</u>	<u>0</u>
11		INCOME AVAILABLE FOR COMMON EQUITY		7,960,986	3,505,102	2,195,290	4,776	989	2,254,829	0	0
12		RATE BASE		146,881,633	64,669,788	40,503,483	88,116	18,245	41,601,994	0	0
13		RATE OF RETURN AUTHORIZED ON RATE BASE		7.48%	7.48%	7.48%	7.48%	7.48%	7.48%	0.00%	0.00%
14		UNITIZED RETURN		1.00	1.00	1.00	1.00	1.00	1.00	0.00	0.00

COMMODITY RELATED DEMAND-COMMODITY FORECASTED TEST YEAR - ORIGINAL FILING		COLUMBIA GAS OF KENTUCKY, INC. DEVELOPMENT OF PROFORMA ADJUSTMENTS FOR THE TWELVE MONTHS ENDED 12/31/2022										ATTACHMENT KLJ-ACOS-2 PAGE 80 OF 129 WITNESS: JOHNSON	
LINE NO.	DESCRIPTION (A)	ALLOC FACTOR (B)	COMMODITY (C)	GS-RESIDENTIAL (D)	GS-OTHER (E)	IUS (F)	DS-ML (G)	DS/IS (H)	NOT USED (I)	NOT USED (J)			
		Total											
1	OPERATING REVENUE		7,185,584	(2,210,189)	1,987,666	12,334	(183,237)	7,579,005	0	0			
2	LESS: GAS COST @ CITY GATE CHANGE		0	0	0	0	0	0	0	0			
3	LESS: UNCOLLECTIBLES @ 0.00428000		30,754	(9,460)	8,507	53	(784)	32,438	0	0			
4	LESS: PSC FEES @ 0.00200000		14,372	(4,420)	3,975	25	(366)	15,158	0	0			
5	TAXABLE INCOME FOR STATE INCOME TAX		7,140,458	(2,196,309)	1,975,184	12,256	(182,087)	7,531,409	0	0			
6	LESS: KENTUCKY STATE INCOME TAX @ 0.0500		357,023	(109,815)	98,759	613	(9,104)	376,570	0	0			
7	TAXABLE INCOME FOR FEDERAL INCOME TAX		6,783,435	(2,086,494)	1,876,425	11,643	(172,983)	7,154,839	0	0			
8	LESS: FEDERAL INCOME TAX @ 0.21000000		1,424,519	(438,164)	394,049	2,445	(36,327)	1,502,516	0	0			
9	OPERATING INCOME		5,358,916	(1,648,330)	1,482,376	9,198	(136,656)	5,652,323	0	0			

COMMODITY RELATED DEMAND-COMMODITY FORECASTED TEST YEAR - ORIGINAL FILING
COLUMBIA GAS OF KENTUCKY, INC.
RATE OF RETURN BY CLASS - @ CURRENT RATES FOR THE TWELVE MONTHS ENDED 12/31/2022
ATTACHMENT KLJ-ACOS-2
PAGE 81 OF 129
WITNESS: JOHNSON

LINE NO.	ACCT NO.	ACCOUNT TITLE	ALLOC FACTOR (C)	TOTAL COMMODITY (D)	GS-RESIDENTIAL (E)	GS-OTHER (F)	IUS (G)	DS-ML (H)	DS/IS (I)	NOT USED (J)	NOT USED (K)
1		TOTAL REVENUES [1]		\$ 75,153,533	\$ 48,224,258	\$ 24,742,415	\$ 57,496	\$ 173,428	\$ 1,955,936	\$ 0	\$ 0
2		COST OF GAS		49,521,727	31,836,723	17,635,646	49,359	0	0	0	0
3		OPERATING & MAINTENANCE EXPENSE [2]		12,163,655	5,456,313	3,398,773	7,527	349	3,300,691	0	0
4		DEPRECIATION & AMORTIZATION [3]		4,706,928	2,072,393	1,297,961	2,823	580	1,333,167	0	0
5		FEDERAL INCOME TAX [4]		390,799	1,237,411	106,536	(1,356)	36,546	(988,335)	0	0
6		KENTUCKY STATE INCOME TAX [5]		125,017	(15,930)	34,555	181	(2,412)	108,624	0	0
7		TAXES OTHER THAN INCOME [6]		<u>2,617,574</u>	<u>1,151,718</u>	<u>721,659</u>	<u>1,570</u>	<u>344</u>	<u>742,282</u>	<u>0</u>	<u>0</u>
8		TOTAL EXPENSES & TAXES		69,525,701	41,738,627	23,195,129	60,104	35,407	4,496,429	0	0
9		OPERATING INCOME		5,627,832	6,485,630	1,547,286	(2,608)	138,021	(2,540,493)	0	0
10		INTEREST EXPENSE [7]		<u>3,025,762</u>	<u>1,332,198</u>	<u>834,372</u>	<u>1,815</u>	<u>376</u>	<u>857,001</u>	<u>0</u>	<u>0</u>
11		INCOME AVAILABLE FOR COMMON EQUITY		2,602,070	5,153,432	712,914	(4,423)	137,645	(3,397,494)	0	0
12		RATE BASE [8]		146,881,633	64,669,788	40,503,483	88,116	18,245	41,601,994	0	0
13		RATE OF RETURN EARNED ON RATE BASE		3.83%	10.03%	3.82%	-2.96%	756.49%	-6.11%	0.00%	0.00%
14		UNITIZED RETURN		1.00	2.62	1.00	(0.77)	197.52	(1.60)	0.00	0.00

REFERENCES: [1] PAGE 88, [2] PAGE 96, [3] PAGE 101, [5] PAGE 99, [6] PAGE 99, [7] PAGE 97, [8] PAGE 100, [8] PAGE 102.

COMMODITY RELATED
DEMAND-COMMODITY
FORECASTED TEST YEAR - ORIGINAL FILING
COLUMBIA GAS OF KENTUCKY, INC.
GROSS DISTRIBUTION & GENERAL PLANT ALLOCATION
FOR THE TWELVE MONTHS ENDED 12/31/2022
ATTACHMENT KLJ-ACOS-2
PAGE 83 OF 129
WITNESS: JOHNSON

LINE NO.	ACCT NO.	ACCOUNT TITLE	ALLOC FACTOR	TOTAL COMMODITY	GS-RESIDENTIAL	GS-OTHER	IUS	DS-ML	DS/IS	NOT USED	NOT USED
(A)	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)
				\$	\$	\$	\$	\$	\$	\$	\$
1	380.00	DIRECT SERVICES		0	0	0	0	0	0	0	0
2	381.00	METERS	16	0	0	0	0	0	0	0	0
3	382.00	METER INSTALLATIONS	16	0	0	0	0	0	0	0	0
4	383.00	HOUSE REGULATORS	16	0	0	0	0	0	0	0	0
5	384.00	HOUSE REG INSTALLATIONS	16	0	0	0	0	0	0	0	0
6	385.00	IND M&R EQUIPMENT	17	0	0	0	0	0	0	0	0
7	385.00	DIRECT IND M&R EQUIPMENT		0	0	0	0	0	0	0	0
8	387.20	ODORIZATION	7COMM	0	0	0	0	0	0	0	0
9	387.41	TELEPHONE	7COMM	234,453	103,225	64,650	141	33	66,404	0	0
10	387.42	RADIO	7COMM	253,334	111,538	69,857	152	35	71,752	0	0
11	387.44	OTHER COMMUNICATION	7COMM	40,442	17,806	11,152	24	6	11,454	0	0
12	387.45	TELEMETERING	7COMM	1,527,136	672,367	421,108	916	214	432,531	0	0
13	387.46	OTHER	7COMM	104,313	45,927	28,764	63	15	29,545	0	0
14		TOTAL DISTRIBUTION PLANT		210,206,732	92,549,600	57,964,863	126,107	29,163	59,536,997	0	0
15		GENERAL PLANT									
16	391.10	OFF FURN & EQUIP - UNSPEC	7COMM	247,623	109,023	68,282	149	35	70,134	0	0
17	391.11	OFF FURN & EQUIP - DATA HAND	7COMM	0	0	0	0	0	0	0	0
18	391.12	OFF FURN & EQUIP - INFO SYSTEM	7COMM	334,413	147,235	92,214	201	47	94,716	0	0
19	392.20	TR EQ - TRAILER > \$1,000	7COMM	30,551	13,451	8,424	18	4	8,653	0	0
20	392.21	TR EQ - TRAILER < \$1,000	7COMM	7,803	3,436	2,152	5	1	2,210	0	0
21	394.10	TOOLS,SHOP, & GAR EQ-GARAGE & SERV	7COMM	3,107	1,368	857	2	0	880	0	0
22	394.13	TOOLS,SHOP, & GAR EQ-UND TANK CLEANUP	7COMM	0	0	0	0	0	0	0	0
23	393.00	STORES EQUIPMENT	7COMM	0	0	0	0	0	0	0	0
24	394.20	SHOP EQUIPMENT	7COMM	0	0	0	0	0	0	0	0
25	394.30	TOOLS & OTHER EQUIPMENT	7COMM	1,399,506	616,175	385,914	840	196	396,382	0	0
26	395.00	LABORATORY EQUIPMENT	7COMM	1,328	585	366	1	0	376	0	0
27	396.00	POWER OP EQUIP-GEN TOOLS	7COMM	59,185	26,058	16,320	36	8	16,763	0	0
28	397.50	COMMUNICATION EQUIP - TELEMETERING	7COMM	0	0	0	0	0	0	0	0
29	398.00	MISCELLANEOUS EQUIPMENT	7COMM	32,436	14,281	8,944	19	5	9,187	0	0
30		TOTAL GENERAL PLANT		2,115,952	931,612	583,473	1,271	296	599,301	0	0
31		TOTAL PLANT IN SERVICE (101 - 106)		215,913,182	95,062,036	59,538,417	129,532	29,961	61,153,234	0	0

COMMODITY RELATED
DEMAND-COMMODITY
FORECASTED TEST YEAR - ORIGINAL FILING
COLUMBIA GAS OF KENTUCKY, INC.
GROSS DISTRIBUTION & GENERAL PLANT DEPRECIATION RESERVE ALLOC
FOR THE TWELVE MONTHS ENDED 12/31/2022
ATTACHMENT KLJ-ACOS-2
PAGE 85 OF 129
WITNESS: JOHNSON

LINE NO.	ACCT NO.	ACCOUNT TITLE (B)	ALLOC FACTOR (C)	TOTAL COMMODITY (D)	GS-RESIDENTIAL (E)	GS-OTHER (F)	IUS (G)	DS-ML (H)	DS/IS (I)	NOT USED (J)	NOT USED (K)
				\$	\$	\$	\$	\$	\$	\$	\$
1	381.00	METERS	16	0	0	0	0	0	0	0	0
2	382.00	METER INSTALLATIONS	16	0	0	0	0	0	0	0	0
3	383.00	HOUSE REGULATORS	16	0	0	0	0	0	0	0	0
4	384.00	HOUSE REG INSTALLATIONS	16	0	0	0	0	0	0	0	0
5	385.00	IND M&R EQUIPMENT	17	0	0	0	0	0	0	0	0
6	385.00	DIRECT IND M&R EQUIPMENT		0	0	0	0	0	0	0	0
7	387.20	ODORIZATION	7COMM	(19,111)	(8,414)	(5,270)	(11)	(3)	(5,413)	0	0
8	387.41	TELEPHONE	7COMM	163,195	71,851	45,001	98	23	46,222	0	0
9	387.42	RADIO	7COMM	219,604	96,687	60,556	132	31	62,198	0	0
10	387.44	OTHER COMMUNICATION	7COMM	20,271	8,925	5,590	12	3	5,741	0	0
11	387.45	TELEMETERING	7COMM	198,885	87,565	54,843	119	28	56,330	0	0
12	387.46	OTHER	7COMM	51,346	22,607	14,159	31	7	14,543	0	0
13		TOTAL DISTRIBUTION PLANT		37,833,560	16,656,398	10,432,091	22,697	7,348	10,715,031	0	0
14		GENERAL PLANT									
15	391.10	OFF FURN & EQUIP - UNSPEC	7COMM	4,527	1,993	1,248	3	1	1,282	0	0
16	391.11	OFF FURN & EQUIP - DATA HAND	7COMM	(8,235)	(3,626)	(2,271)	(5)	(1)	(2,332)	0	0
17	391.12	OFF FURN & EQUIP - INFO SYSTEM	7COMM	307,994	135,604	84,929	185	43	87,233	0	0
18	392.20	TR EQ - TRAILER > \$1,000	7COMM	19,990	8,801	5,512	12	3	5,662	0	0
19	392.21	TR EQ - TRAILER < \$1,000	7COMM	14,849	6,538	4,095	9	2	4,206	0	0
20	394.10	TOOLS,SHOP, & GAR EQ-GARAGE & SERV	7COMM	1,111	489	306	1	0	315	0	0
21	394.13	TOOLS,SHOP, & GAR EQ-UND TANK CLEANUP	7COMM	12,101	5,328	3,337	7	2	3,427	0	0
22	393.00	STORES EQUIPMENT	7COMM	0	0	0	0	0	0	0	0
23	394.20	SHOP EQUIPMENT	7COMM	59	26	16	0	0	17	0	0
24	394.30	TOOLS & OTHER EQUIPMENT	7COMM	516,400	227,361	142,397	310	72	146,260	0	0
25	395.00	LABORATORY EQUIPMENT	7COMM	1,191	524	328	1	0	337	0	0
26	396.00	POWER OP EQUIP-GEN TOOLS	7COMM	48,779	21,476	13,451	29	7	13,816	0	0
27		RETIREMENT WORK IN PROGRESS	7COMM	0	0	0	0	0	0	0	0
28	398.00	MISCELLANEOUS EQUIPMENT	7COMM	17,292	7,613	4,768	10	2	4,898	0	0
29		TOTAL GENERAL PLANT		936,058	412,127	258,116	562	131	265,121	0	0
30		TOTAL PLANT RESERVE		40,254,157	17,722,138	11,099,568	24,150	7,687	11,400,619	0	0

COMMODITY-RELATED
DEMAND-COMMODITY
FORECASTED TEST YEAR - ORIGINAL FILING
COLUMBIA GAS OF KENTUCKY, INC.
GROSS DISTRIBUTION & GENERAL PLANT DEPRECIATION EXPENSE
FOR THE TWELVE MONTHS ENDED 12/31/2022
ATTACHMENT KLJ-ACOS-2
PAGE 87 OF 129
WITNESS: JOHNSON

LINE NO.	ACCT NO.	ACCOUNT TITLE (B)	ALLOC FACTOR (C)	TOTAL COMMODITY (D)	GS-RESIDENTIAL (E)	GS-OTHER (F)	IUS (G)	DS-ML (H)	DS/IS (I)	NOT USED (J)	NOT USED (K)
NO.	NO.		(C)	\$	\$	\$	\$	\$	\$	\$	\$
1	381.00	METERS	16	0	0	0	0	0	0	0	0
2	382.00	METER INSTALLATIONS	16	0	0	0	0	0	0	0	0
3	383.00	HOUSE REGULATORS	16	0	0	0	0	0	0	0	0
4	384.00	HOUSE REG INSTALLATIONS	16	0	0	0	0	0	0	0	0
5	385.00	IND M&R EQUIPMENT	17	0	0	0	0	0	0	0	0
6	385.00	DIRECT IND M&R EQUIPMENT		0	0	0	0	0	0	0	0
7	387.20	ODORIZATION	7COMM	0	0	0	0	0	0	0	0
8	387.41	TELEPHONE	7COMM	7,479	3,293	2,062	4	1	2,118	0	0
9	387.42	RADIO	7COMM	8,080	3,557	2,228	5	1	2,288	0	0
10	387.44	OTHER COMMUNICATION	7COMM	1,290	568	356	1	0	365	0	0
11	387.45	TELEMETERING	7COMM	48,672	21,429	13,421	29	7	13,785	0	0
12	387.46	OTHER	7COMM	9,921	4,368	2,736	6	1	2,810	0	0
13		TOTAL DISTRIBUTION PLANT		3,857,526	1,698,419	1,063,740	2,314	461	1,092,590	0	0
14		GENERAL PLANT									
15	391.10	OFF FURN & EQUIP - UNSPEC	7COMM	41,891	18,444	11,551	25	6	11,865	0	0
16	391.11	OFF FURN & EQUIP - DATA HAND	7COMM	3,294	1,450	908	2	0	933	0	0
17	391.12	OFF FURN & EQUIP - INFO SYSTEM	7COMM	77,754	34,234	21,441	47	11	22,022	0	0
18	392.20	TR EQ - TRAILER > \$1,000	7COMM	264	116	73	0	0	75	0	0
19	392.21	TR EQ - TRAILER < \$1,000	7COMM	69	30	19	0	0	20	0	0
20	394.10	TOOLS, SHOP, & GAR EQ-GARAGE & SERV	7COMM	122	54	34	0	0	35	0	0
21	394.13	TOOLS, SHOP, & GAR EQ-UND TANK CLEANUP	7COMM	0	0	0	0	0	0	0	0
22	393.00	STORES EQUIPMENT	7COMM	0	0	0	0	0	0	0	0
23	394.20	SHOP EQUIPMENT	7COMM	0	0	0	0	0	0	0	0
24	394.30	TOOLS & OTHER EQUIPMENT	7COMM	48,748	21,463	13,442	29	7	13,807	0	0
25	395.00	LABORATORY EQUIPMENT	7COMM	66	29	18	0	0	19	0	0
26	396.00	POWER OP EQUIP-GEN TOOLS	7COMM	0	0	0	0	0	0	0	0
27	398.00	MISCELLANEOUS EQUIPMENT	7COMM	3,994	1,758	1,101	2	1	1,131	0	0
28		TOTAL GENERAL PLANT		176,202	77,578	48,587	105	25	49,907	0	0
29		TOTAL DEPRECIATION EXPENSE		4,706,928	2,072,393	1,297,961	2,823	580	1,333,167	0	0

COMMODITY RELATED
 DEMAND-COMMODITY
 FORECASTED TEST YEAR - ORIGINAL FILING
 COLUMBIA GAS OF KENTUCKY, INC.
 OPERATING REVENUE @ CURRENT RATES
 FOR THE TWELVE MONTHS ENDED 12/31/2022
 ATTACHMENT KLJ-ACOS-2
 PAGE 88 OF 129
 WITNESS: JOHNSON

LINE NO.	ACCT NO.	ACCOUNT TITLE (B)	ALLOC FACTOR (C)	TOTAL COMMODITY (D)	GS-RESIDENTIAL (E)	GS-OTHER (F)	IUS (G)	DS-ML (H)	DS/IS (I)	NOT USED (J)	NOT USED (K)
				\$	\$	\$	\$	\$	\$	\$	\$
1		OPERATING REVENUE									
2	480.00	RESIDENTIAL SALES		46,242,425	46,242,425	0	0	0	0	0	0
3	481.10	COMMERCIAL SALES		21,755,903	0	21,755,903	0	0	0	0	0
4	481.20	INDUSTRIAL SALES		1,100,326	0	1,042,886	57,440	0	0	0	0
5		TOTAL SALES REVENUE		69,098,654	46,242,425	22,798,789	57,440	0	0	0	0
6	487.00	FORFEITED DISCOUNTS		103,070	66,019	31,326	56	462	5,207	0	0
7	488.00	MISC. SERVICE REVENUE	6	0	0	0	0	0	0	0	0
8	489.00	REVENUE FROM TRANSPORTATION - GS - Residential	6	5,951,809	1,915,814	1,912,300	0	172,966	1,950,729	0	0
9	495.00	OTHER	6	0	0	0	0	0	0	0	0
10		TOTAL OTHER GAS DEPT REVENUE		6,054,879	1,981,833	1,943,626	56	173,428	1,955,936	0	0
11		TOTAL OPERATING REVENUE		75,153,533	48,224,258	24,742,415	57,496	173,428	1,955,936	0	0

COMMODITY RELATED		COLUMBIA GAS OF KENTUCKY, INC.		ATTACHMENT KLJ-ACOS-2							
DEMAND-COMMODITY		PRODUCTION EXPENSE ALLOCATION		PAGE 89 OF 129							
FORECASTED TEST YEAR - ORIGINAL FILING		FOR THE TWELVE MONTHS ENDED 12/31/2022		WITNESS: JOHNSON							
LINE NO.	ACCT NO.	ACCOUNT TITLE (B)	ALLOC FACTOR (C)	TOTAL COMMODITY (D)	GS-RESIDENTIAL (E)	GS-OTHER (F)	IJS (G)	DS-ML (H)	DS/IS (I)	NOT USED (J)	NOT USED (K)
				\$	\$	\$	\$	\$	\$	\$	\$
1		OPERATING EXPENSES									
2		PRODUCTION EXPENSES - OPERATION									
3	717	LIQUE PETRO GAS EXP - LABOR	2	0	0	0	0	0	0	0	0
4	717	LIQUE PETRO GAS EXP - M&E	2	0	0	0	0	0	0	0	0
5	723	LIQUIFIED PETROLEUM GAS PROCESS	2	0	0	0	0	0	0	0	0
6	728	LIQUIFIED PETROLEUM GAS	2	0	0	0	0	0	0	0	0
7		TOTAL OPERATION		0	0	0	0	0	0	0	0
8		PRODUCTION EXPENSES - MAINTENANCE									
9	741	STRUCTURES & IMPROV - LABOR	2	0	0	0	0	0	0	0	0
10	741	STRUCTURES & IMPROV - M&E	2	0	0	0	0	0	0	0	0
11	742	PRODUCTION EQUIPMENT - LABOR	2	0	0	0	0	0	0	0	0
12	742	PRODUCTION EQUIPMENT - M&E	2	0	0	0	0	0	0	0	0
13		TOTAL MAINTENANCE		0	0	0	0	0	0	0	0
14		TOTAL MANUFACTURED GAS		0	0	0	0	0	0	0	0
15		OTHER GAS SUPPLIES EXPENSE									
16	803 - 806	COST OF GAS @ CITY GATE		49,521,727	31,836,723	17,635,646	49,359	0	0	0	0
17	808	OTHER PURCHASED GAS - LABOR	9	0	0	0	0	0	0	0	0
18	807	OTHER PURCHASED GAS - M & E	9	393,577	253,023	140,161	394	0	0	0	0
19	807	OTHER PURCHASED GAS - M & E	9	(71,454)	(45,936)	(25,446)	(71)	0	0	0	0
20	812	GAS USED IN OPERATIONS		49,843,850	32,043,810	17,750,361	49,682	0	0	0	0
21		TOTAL OTHER GAS SUPPLIES EXP		49,843,850	32,043,810	17,750,361	49,682	0	0	0	0
22		TOTAL PRODUCTION EXPENSE		49,843,850	32,043,810	17,750,361	49,682	0	0	0	0

COMMODITY RELATED
DEMAND-COMMODITY
FORECASTED TEST YEAR - ORIGINAL FILING

COLUMBIA GAS OF KENTUCKY, INC.
DISTRIBUTION EXPENSE ALLOCATION - LABOR
FOR THE TWELVE MONTHS ENDED 12/31/2022

ATTACHMENT KLJ-ACOS-2
PAGE 90 OF 129
WITNESS: JOHNSON

LINE NO.	ACCT NO.	ACCOUNT TITLE (B)	ALLOC FACTOR (C)	TOTAL COMMODITY (D)	GS-RESIDENTIAL (E)	GS-OTHER (F)	IUS (G)	DS-ML (H)	DS/IS (I)	NOT USED (J)	NOT USED (K)
NO.	NO.		(C)	COMMODITY (D)	GS-RESIDENTIAL (E)	GS-OTHER (F)	IUS (G)	DS-ML (H)	DS/IS (I)	NOT USED (J)	NOT USED (K)
				\$	\$	\$	\$	\$	\$	\$	\$
1		DISTRIBUTION EXPENSES									
2	870	SUPERVISION & ENGINEERING	10COMM	125,453	54,775	34,510	75	4	36,089	0	0
3	871	DISTRIBUTION LOAD DISPATCH	4	81,322	29,318	21,200	40	0	30,764	0	0
4	874	MAINS & SERVICES	14COMM	867,819	382,127	239,327	521	26	245,818	0	0
5	875	M & R - GENERAL	18COMM	96,515	42,498	26,617	58	3	27,339	0	0
6	876	M & R - INDUSTRIAL	8	0	0	0	0	0	0	0	0
7	878	METERS & HOUSE REGULATORS	16	0	0	0	0	0	0	0	0
8	879	CUSTOMER INSTALLATION	16	0	0	0	0	0	0	0	0
9	880	OTHER	10COMM	107,191	46,802	29,486	64	3	30,836	0	0
10	881	RENTS	10COMM	0	0	0	0	0	0	0	0
11		TOTAL OPERATION		1,278,300	555,520	351,140	758	36	370,846	0	0
12		MAINTENANCE									
13	885	SUPERVISION & ENGINEERING	10COMM	16,136	7,045	4,439	10	0	4,642	0	0
14	886	STRUCTURES & IMPROVEMENTS	18COMM	3,599	1,585	993	2	0	1,019	0	0
15	887	MAINS	18COMM	547,682	241,161	151,040	329	16	155,136	0	0
16	889	M & R - GENERAL	18COMM	155,344	68,403	42,841	93	5	44,003	0	0
17	890	M & R - INDUSTRIAL	8	0	0	0	0	0	0	0	0
18	892	SERVICES	15	0	0	0	0	0	0	0	0
19	893	METERS & HOUSE REGULATORS	16	0	0	0	0	0	0	0	0
20	894	OTHER EQUIPMENT	10COMM	34,387	15,014	9,459	21	1	9,892	0	0
21		TOTAL MAINTENANCE		757,148	333,208	208,772	455	22	214,692	0	0

COMMODITY RELATED
DEMAND-COMMODITY
FORECASTED TEST YEAR - ORIGINAL FILING
COLUMBIA GAS OF KENTUCKY, INC.
DISTRIBUTION AND A&G EXPENSE ALLOCATION - LABOR
FOR THE TWELVE MONTHS ENDED 12/31/2022
ATTACHMENT KLJ-ACOS-2
PAGE 92 OF 129
WITNESS: JOHNSON

LINE NO.	ACCT NO.	ACCOUNT TITLE (B)	ALLOC FACTOR (C)	TOTAL COMMODITY (D)	GS-RESIDENTIAL (E)	GS-OTHER (F)	IUS (G)	DS-ML (H)	DS/IS (I)	NOT USED (J)	NOT USED (K)
				\$	\$	\$	\$	\$	\$	\$	\$
1		SALES									
2	911	SUPERVISION	6	0	0	0	0	0	0	0	0
3	912	DEMONSTRATION & SELLING	6	0	0	0	0	0	0	0	0
4	913	ADVERTISING	6	0	0	0	0	0	0	0	0
5	916	MISC.	6	0	0	0	0	0	0	0	0
6		TOTAL SALES		0	0	0	0	0	0	0	0
7		TOTAL DISTRIBUTION EXPENSES		2,035,448	888,728	559,912	1,213	58	585,538	0	0
8		ADMINISTRATIVE & GENERAL									
9	920	SALARIES	12COMM	447,143	195,232	123,000	268	13	128,630	0	0
10	921	OFFICE SUPPLIES & EXPENSES	12COMM	5,253	2,294	1,445	3	0	1,511	0	0
11	922	ADMIN. EXPENSES TRANSFERRED	12COMM	0	0	0	0	0	0	0	0
12	923	OUTSIDE SERVICES	12COMM	303	132	83	0	0	87	0	0
13	924	PROPERTY INSURANCE	12COMM	0	0	0	0	0	0	0	0
14	925	INJURIES AND DAMAGES	12COMM	0	0	0	0	0	0	0	0
15	926	EMPLOYEE PENSIONS & BENEFITS	12COMM	1,127	492	310	1	0	324	0	0
16	928	REG COMMISSION EXP - GENERAL	12COMM	0	0	0	0	0	0	0	0
17	930.10	MISC. - INSTITUT & GOODWILL ADV	12COMM	0	0	0	0	0	0	0	0
18	930.20	MISC. - GENERAL	12COMM	0	0	0	0	0	0	0	0
19	931	RENTS	12COMM	0	0	0	0	0	0	0	0
20	935.13	MAINT. STRUCTURES & IMPROV.	12COMM	0	0	0	0	0	0	0	0
21	935.23	MAINT. - GEN'L OFFICE	12COMM	0	0	0	0	0	0	0	0
22		FURNITURE & EQUIPMENT	12COMM	0	0	0	0	0	0	0	0
23	932	MAINT.-MISCELLANEOUS	12COMM	0	0	0	0	0	0	0	0
24		TOTAL ADMIN & GENERAL - LABOR		453,826	198,150	124,838	272	13	130,552	0	0
25		TOTAL O & M EXPENSE - LABOR		2,489,274	1,086,878	684,750	1,485	71	716,090	0	0

COMMODITY RELATED
DEMAND-COMMODITY
FORECASTED TEST YEAR - ORIGINAL FILING
COLUMBIA GAS OF KENTUCKY, INC.
DISTRIBUTION EXPENSE ALLOCATION - M & E
FOR THE TWELVE MONTHS ENDED 12/31/2022
ATTACHMENT KLJ-ACOS-2
PAGE 93 OF 129
WITNESS: JOHNSON

LINE NO.	ACCT NO.	ACCOUNT TITLE	ALLOC FACTOR	TOTAL COMMODITY	GS-RESIDENTIAL	GS-OTHER	IUS	DS-ML	DS/IS	NOT USED	NOT USED
(A)	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)
				\$	\$	\$	\$	\$	\$	\$	\$
1		DISTRIBUTION EXPENSES									
2	870	SUPERVISION & ENGINEERING	11COMM	297,389	130,697	81,966	178	9	84,539	0	0
3	871	DISTRIBUTION LOAD DISPATCH	4	34,977	12,610	9,118	17	0	13,232	0	0
4	874	MAINS & SERVICES	14COMM	1,874,897	825,573	517,059	1,125	56	531,083	0	0
5	875	M & R - GENERAL	18COMM	80,211	35,319	22,121	48	2	22,721	0	0
6	876	M & R - INDUSTRIAL	8	0	0	0	0	0	0	0	0
7	878	METERS & HOUSE REGULATORS	16	0	0	0	0	0	0	0	0
8	879	CUSTOMER INSTALLATION	16	0	0	0	0	0	0	0	0
9	880	OTHER	11COMM	271,330	119,244	74,784	163	8	77,131	0	0
10	881	RENTS	11COMM	15,678	6,890	4,321	9	0	4,457	0	0
11		TOTAL OPERATION		2,574,482	1,130,333	709,369	1,540	75	733,163	0	0
12		MAINTENANCE									
13	885	SUPERVISION & ENGINEERING	11COMM	3,015	1,325	831	2	0	857	0	0
14	886	STRUCTURES & IMPROVEMENTS	18COMM	86,181	37,948	23,767	52	3	24,412	0	0
15	887	MAINS	18COMM	941,432	414,541	259,628	565	28	266,670	0	0
16	889	M & R - GENERAL	18COMM	285,240	125,600	78,663	171	9	80,797	0	0
17	890	M & R - INDUSTRIAL	8	0	0	0	0	0	0	0	0
18	892	SERVICES	15	0	0	0	0	0	0	0	0
19	893	METERS & HOUSE REGULATORS	16	0	0	0	0	0	0	0	0
20	894	OTHER EQUIPMENT	11COMM	72,479	31,853	19,977	43	2	20,604	0	0
21		TOTAL MAINTENANCE		1,388,347	611,267	382,866	833	42	393,340	0	0

COMMODITY RELATED
DEMAND-COMMODITY
FORECASTED TEST YEAR - ORIGINAL FILING
COLUMBIA GAS OF KENTUCKY, INC.
DISTRIBUTION EXPENSE ALLOCATION - M & E
FOR THE TWELVE MONTHS ENDED 12/31/2022
ATTACHMENT KLJ-ACOS-2
PAGE 95 OF 129
WITNESS: JOHNSON

LINE NO.	ACCT NO.	ACCOUNT TITLE	ALLOC FACTOR (C)	COMMODITY (D)	GS-RESIDENTIAL (E)	GS-OTHER (F)	IUS (G)	DS-ML (H)	DS/IS (I)	NOT USED (J)	NOT USED (K)
		(B)	(C)	TOTAL (D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)
				\$	\$	\$	\$	\$	\$	\$	\$
1		SALES									
2	911	SUPERVISION	6	0	0	0	0	0	0	0	0
3	912	DEMONSTRATION & SELLING	6	0	0	0	0	0	0	0	0
4	913	ADVERTISING	6	0	0	0	0	0	0	0	0
5	916	MISC.	6	0	0	0	0	0	0	0	0
6		TOTAL SALES		0	0	0	0	0	0	0	0
7		TOTAL DISTRIBUTION EXPENSES		3,962,829	1,741,600	1,092,235	2,373	117	1,126,503	0	0
8		ADMINISTRATIVE & GENERAL									
9	920	SALARIES	13COMM	1,412,556	642,388	397,875	890	42	371,361	0	0
10	921	OFFICE SUPPLIES & EXPENSES	13COMM	306,548	139,409	86,345	193	9	80,591	0	0
11	922	ADMIN. EXPENSES TRANSFERRED	13COMM	0	0	0	0	0	0	0	0
12	923	OUTSIDE SERVICES	13COMM	1,512,172	687,690	425,933	953	45	397,550	0	0
13	924	PROPERTY INSURANCE	13COMM	10,809	4,916	3,045	7	0	2,842	0	0
14	925	INJURIES AND DAMAGES	12COMM	559,677	244,366	153,956	336	17	161,002	0	0
15	926	EMPLOYEE PENSIONS & BENEFITS	12COMM	1,104,395	482,201	303,797	663	33	317,701	0	0
16	926	DIRECT EMPLOYEE PENSIONS & BENEFITS		0	0	0	0	0	0	0	0
17	928	REG COMMISSION EXP - GENERAL	13COMM	35,262	16,036	9,932	22	1	9,270	0	0
18	928	REGULATORY COMMISSION EXP - PSC @ 0.002000	13COMM	64,222	29,206	18,089	40	2	16,884	0	0
19	930.10	MISC. - INSTITUT & GOODWILL ADV	13COMM	4,090	1,860	1,152	3	0	1,075	0	0
20	930.20	MISC. - GENERAL	13COMM	(148)	(67)	(42)	0	0	(39)	0	0
21	931	RENTS	13COMM	190,968	86,847	53,790	120	6	50,205	0	0
22	935.13	MAINT. STRUCTURES & IMPROV.	13COMM	0	0	0	0	0	0	0	0
23	935.23	MAINT. - GEN'L OFFICE		0	0	0	0	0	0	0	0
24		FURNITURE & EQUIPMENT	13COMM	0	0	0	0	0	0	0	0
25	932	MAINT.-MISCELLANEOUS	13COMM	188,878	85,896	53,201	119	6	49,656	0	0
26		TOTAL ADMIN & GENERAL - M & E		5,389,429	2,420,748	1,507,073	3,346	161	1,458,098	0	0
27		TOTAL O & M EXPENSE - M & E		9,674,381	4,369,435	2,714,023	6,042	278	2,584,601	0	0

COMMODITY RELATED
 DEMAND-COMMODITY
 FORECASTED TEST YEAR - ORIGINAL FILING
 COLUMBIA GAS OF KENTUCKY, INC.
 OPERATION & MAINTENANCE EXPENSE SUMMARY
 FOR THE TWELVE MONTHS ENDED 12/31/2022
 ATTACHMENT KLJ-ACOS-2
 PAGE 96 OF 129
 WITNESS: JOHNSON

LINE NO.	ACCT NO.	ACCOUNT TITLE	ALLOC FACTOR (C)	COMMODITY (D)	GS-RESIDENTIAL (E)	GS-OTHER (F)	IUS (G)	DS-ML (H)	DS/IS (I)	NOT USED (J)	NOT USED (K)
				\$	\$	\$	\$	\$	\$	\$	\$
1	LABOR										
2	PRODUCTION										
3	DISTRIBUTION - O&M OPERATION		PAGE 89	0	0	0	0	0	0	0	0
4	DISTRIBUTION - O&M MAINT.		PAGE 90	1,278,300	555,520	351,140	758	36	370,846	0	0
5	CUSTOMER ACCOUNTS		PAGE 90	757,148	333,208	208,772	455	22	214,692	0	0
6	CUSTOMER SERVICE & INFOR.		PAGE 91	0	0	0	0	0	0	0	0
7	SALES		PAGE 91	0	0	0	0	0	0	0	0
8	ADMINISTRATIVE & GENERAL		PAGE 92	0	0	0	0	0	0	0	0
9	TOTAL LABOR EXPENSE		PAGE 92	<u>453,826</u>	<u>198,150</u>	<u>124,838</u>	<u>272</u>	<u>13</u>	<u>130,552</u>	<u>0</u>	<u>0</u>
				2,489,274	1,086,878	684,750	1,485	71	716,090	0	0
10	M & E										
11	PRODUCTION										
12	DISTRIBUTION - O&M OPERATION		PAGE 89	322,123	207,087	114,715	323	0	0	0	0
13	DISTRIBUTION - O&M MAINT.		PAGE 93	2,574,482	1,130,333	709,369	1,540	75	733,163	0	0
14	CUSTOMER ACCOUNTS		PAGE 93	1,388,347	611,267	382,866	833	42	393,340	0	0
15	CUSTOMER SERVICE & INFOR.		PAGE 94	0	0	0	0	0	0	0	0
16	SALES		PAGE 94	0	0	0	0	0	0	0	0
17	ADMINISTRATIVE & GENERAL		PAGE 95	0	0	0	0	0	0	0	0
18	TOTAL M & E EXPENSE		PAGE 95	<u>5,389,429</u>	<u>2,420,748</u>	<u>1,507,073</u>	<u>3,346</u>	<u>161</u>	<u>1,458,098</u>	<u>0</u>	<u>0</u>
				9,674,381	4,369,435	2,714,023	6,042	278	2,584,601	0	0
19	TOTAL O & M EXPENSES			12,163,655	5,456,313	3,398,773	7,527	349	3,300,691	0	0

COMMODITY RELATED
 DEMAND-COMMODITY
 FORECASTED TEST YEAR - ORIGINAL FILING
 COLUMBIA GAS OF KENTUCKY, INC.
 TAXES OTHER THAN INCOME
 FOR THE TWELVE MONTHS ENDED 12/31/2022
 ATTACHMENT KLJ-ACOS-2
 PAGE 97 OF 129
 WITNESS: JOHNSON

LINE NO.	ACCT NO.	ACCOUNT TITLE	ALLOC FACTOR (C)	TOTAL COMMODITY (D)	GS-RESIDENTIAL (E)	GS-OTHER (F)	IUS (G)	DS-ML (H)	DS/IS (I)	NOT USED (J)	NOT USED (K)
				\$	\$	\$	\$	\$	\$	\$	\$
1	408	TAXES BASED ON PROPERTY	7COMM	2,413,456	1,062,596	665,510	1,448	338	683,563	0	0
2	408	TAXES BASED ON PAYROLL	12COMM	204,118	89,122	56,149	122	6	58,719	0	0
3	408	OTHER TAXES	12COMM	0	0	0	0	0	0	0	0
4		TOTAL TAXES OTHER THAN FIT		2,617,574	1,151,718	721,659	1,570	344	742,282	0	0

ATTACHMENT KLJ-ACOS-2
PAGE 98 OF 129
WITNESS: JOHNSON

COLUMBIA GAS OF KENTUCKY, INC.
KENTUCKY STATE INCOME TAX
FOR THE TWELVE MONTHS ENDED 12/31/2022

COMMODITY RELATED
DEMAND-COMMODITY
FORECASTED TEST YEAR - ORIGINAL FILING

LINE NO.	ACCT NO.	ACCOUNT TITLE	ALLOC FACTOR (C)	TOTAL COMMODITY (D)	GS-RESIDENTIAL (E)	GS-OTHER (F)	IUS (G)	DS-ML (H)	DS/IS (I)	NOT USED (J)	NOT USED (K)
1		OPERATING INCOME BEFORE TAXES (PAGE 100, LINE 3)		6,143,648	7,707,111	1,688,376	(3,783)	172,155	(3,420,204)	0	0
2		LESS: RECONCILING ITEMS:									
3		IMPUTED INTEREST		3,025,762	1,332,198	834,372	1,815	376	857,001	0	0
4		FEDERAL FLOW-THROUGH STATUTORY ADJ	19COMM	31,716	13,964	8,746	19	4	8,983	0	0
5		FEDERAL TIMING STATUTORY ADJUSTMENTS	19COMM	(5,093,382)	(2,242,514)	(1,404,500)	(3,056)	(713)	(1,442,599)	0	0
6		STATE BONUS DISALLOWANCE	19COMM	(1,740,662)	(766,379)	(479,988)	(1,044)	(244)	(493,008)	0	0
7		NON DEDUCTIBLE EMPLOYEE EXPENSE	12COMM	15,124	6,603	4,160	9	0	4,351	0	0
8		TOTAL RECONCILING ITEMS		(6,787,204)	(2,988,326)	(1,871,582)	(4,072)	(953)	(1,922,273)	0	0
9		TAXABLE INCOME		12,930,852	10,695,437	3,559,958	289	173,108	(1,497,931)	0	0
10		STATE INCOME TAX @ 5.00%		(183,466)	(151,749)	(50,509)	(4)	(2,456)	21,253	0	0
11		PLUS: FOREIGN TAX PAYMENTS	19COMM	0	0	0	0	0	0	0	0
12		KENTUCKY STATE INCOME TAX - CURRENT		(183,466)	(151,749)	(50,509)	(4)	(2,456)	21,253	0	0

COMMODITY RELATED DEMAND-COMMODITY FORECASTED TEST YEAR - ORIGINAL FILING
COLUMBIA GAS OF KENTUCKY, INC.
KENTUCKY STATE INCOME TAX
FOR THE TWELVE MONTHS ENDED 12/31/2022
ATTACHMENT KLJ-ACOS-2
PAGE 99 OF 129
WITNESS: JOHNSON

LINE NO.	ACCT NO.	ACCOUNT TITLE	ALLOC FACTOR (C)	TOTAL COMMODITY (D)	GS-RESIDENTIAL (E)	GS-OTHER (F)	IUS (G)	DS-ML (H)	DS/IS (I)	NOT USED (J)	NOT USED (K)
				\$	\$	\$	\$	\$	\$	\$	\$
1		DEFERRED TAXES									
2		RECONCILIATION ITEMS:									
3		PROVISION FOR DEF STATE INCOME TAX	19COMM	341,702	150,445	94,224	205	48	96,780	0	0
4		FLOW-THROUGH EXCESS BOOK/TAX DEPREC.-STATE	19COMM	(2,823)	(1,243)	(778)	(2)	0	(800)	0	0
5		AMORTIZATION OF EXCESS ADIT-STATE	19COMM	(30,396)	(13,383)	(8,382)	(18)	(4)	(8,609)	0	0
6		TOTAL DEFERRED INCOME TAX		308,483	135,819	85,064	185	44	87,371	0	0
7		TOTAL KENTUCKY STATE INCOME TAX EXPENSE		125,017	(15,930)	34,555	181	(2,412)	108,624	0	0

COMMODITY RELATED
DEMAND-COMMODITY
FORECASTED TEST YEAR - ORIGINAL FILING

COLUMBIA GAS OF KENTUCKY, INC.
FEDERAL INCOME TAXES
FOR THE TWELVE MONTHS ENDED 12/31/2022

ATTACHMENT KLJ-ACOS-2
PAGE 100 OF 129
WITNESS: JOHNSON

LINE NO.	ACCT NO.	ACCOUNT TITLE	ALLOC FACTOR (C)	TOTAL COMMODITY (D)	GS-RESIDENTIAL (E)	GS-OTHER (F)	IUS (G)	DS-ML (H)	DS/IS (I)	NOT USED (J)	NOT USED (K)
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)
1		OPERATING REVENUE		75,153,533	48,224,258	24,742,415	57,496	173,428	1,955,936		0
2		LESS: EXPENSES OTHER THAN FIT		69,009,884	40,517,147	23,054,039	61,279	1,273	5,376,140		0
3		OPERATING INCOME BEFORE TAXES		6,143,648	7,707,111	1,688,376	(3,783)	172,155	(3,420,204)		0
4		LESS: RECONCILING ITEMS:									
5		IMPUTED INTEREST		3,025,762	1,332,198	834,372	1,815	376	857,001		0
6		FEDERAL FLOW-THROUGH STATUTORY ADJ	19COMM	31,716	13,964	8,746	19	4	8,983		0
7		FEDERAL TIMING STATUTORY ADJUSTMENTS	19COMM	(5,093,382)	(2,242,514)	(1,404,500)	(3,056)	(713)	(1,442,599)		0
8		NON DEDUCTIBLE EMPLOYEE EXPENSE	12COMM	15,124	6,603	4,160	9	0	4,351		0
9		KENTUCKY STATE INCOME TAX DEDUCTION		(183,466)	(151,749)	(50,509)	(4)	(2,456)	21,253		0
10		TOTAL RECONCILING ITEMS		(4,863,076)	(2,070,198)	(1,341,085)	(3,024)	1,747	(1,450,518)		0
11		TAXABLE INCOME		(1,745,190)	4,304,715	(487,080)	(8,622)	173,526	(5,727,723)		0
12		CURRENT FEDERAL INCOME TAX @ 21%		(366,490)	903,991	(102,287)	(1,811)	36,440	(1,202,822)		0
13		PLUS: DIRECT ADJUSTMENT TO F.I.T.	19COMM	0	0	0	0	0	0		0
14		CURRENT FEDERAL INCOME TAX @ 21%		(366,490)	903,991	(102,287)	(1,811)	36,440	(1,202,822)		0

COMMODITY RELATED DEMAND-COMMODITY FORECASTED TEST YEAR - ORIGINAL FILING
COLUMBIA GAS OF KENTUCKY, INC.
FEDERAL INCOME TAXES
FOR THE TWELVE MONTHS ENDED 12/31/2022
ATTACHMENT KLJ-ACOS-2
PAGE 101 OF 129
WITNESS: JOHNSON

LINE NO.	ACCT NO.	ACCOUNT TITLE	ALLOC FACTOR (C)	TOTAL COMMODITY (D)	GS-RESIDENTIAL (E)	GS-OTHER (F)	IUS (G)	DS-ML (H)	DS/IS (I)	NOT USED (J)	NOT USED (K)
	(A)	(B)	(C)	\$	\$	\$	\$	\$	\$	\$	\$
1		DEFERRED INCOME TAXES									
2		PROVISION FOR DEF FEDERAL INCOME TAX	19COMM	1,069,610	470,928	294,945	642	150	302,946	0	0
3		FLOW-THROUGH EXCESS BOOK/TAX DEPREC.--FED	19COMM	15,596	6,867	4,301	9	2	4,417	0	0
4		AMORTIZATION OF ITC	19COMM	(4,088)	(1,800)	(1,127)	(2)	(1)	(1,158)	0	0
5		FED BENEFIT OF PROVISION FOR DEF SIT	19COMM	(71,757)	(31,593)	(19,787)	(43)	(10)	(20,324)	0	0
6		AMORTIZATION OF EXCESS ADIT-FEDERAL	19COMM	(252,072)	(110,982)	(69,509)	(151)	(35)	(71,394)	0	0
7		TOTAL DEFERRED INCOME TAX		757,289	333,420	208,823	455	106	214,487	0	0
8		TOTAL FEDERAL INCOME TAX		390,799	1,237,411	106,536	(1,356)	36,546	(988,335)	0	0

ATTACHMENT KLJ-ACOS-2
PAGE 102 OF 129
WITNESS: JOHNSON

COLUMBIA GAS OF KENTUCKY, INC.
RATE BASE SUMMARY
FOR THE TWELVE MONTHS ENDED 12/31/2022

COMMODITY RELATED
DEMAND-COMMODITY
FORECASTED TEST YEAR - ORIGINAL FILING

LINE NO.	ACCT NO.	ACCOUNT TITLE	ALLOC FACTOR (C)	TOTAL COMMODITY (D)	GS-RESIDENTIAL (E)	GS-OTHER (F)	IUS (G)	DS-ML (H)	DS/IS (I)	NOT USED (J)	NOT USED (K)
1	101 & 106	GROSS PLANT		215,913,182	95,062,036	59,538,417	129,532	29,961	61,153,234	0	0
		LESS:									
2	108-111	DEPRECIATION RESERVE		40,254,157	17,722,138	11,099,568	24,150	7,687	11,400,619	0	0
3		NET PLANT		175,659,025	77,339,898	48,438,849	105,382	22,274	49,752,615	0	0
4	190.00	ACCUMULATED DEF INCOME TAX	19COMM	2,190,979	964,644	604,162	1,315	307	620,551	0	0
		LESS:									
5	252.00	CUSTOMER ADVANCES	5	0	0	0	0	0	0	0	0
6	254.00	EXCESS ADIT (BEFORE GROSS UP)	19COMM	8,640,786	3,804,365	2,382,697	5,184	1,210	2,447,330	0	0
7	282.00	ACCUMULATED DEF INCOME TAX	19COMM	22,422,866	9,872,339	6,183,105	13,454	3,139	6,350,828	0	0
8	283.00	ACCUMULATED DEF INCOME TAX	19COMM	0	0	0	0	0	0	0	0
9		NET RATE BASE		146,786,352	64,627,838	40,477,209	88,059	18,232	41,575,008	0	0
10		PLUS WORKING CAPITAL:									
11		CASH WORKING CAPITAL - LEAD LAG STUDY		0	0	0	0	0	0	0	0
12	151.00	FUEL STOCK	2	0	0	0	0	0	0	0	0
13	154.00	MATERIALS & SUPPLIES	7COMM	95,281	41,950	26,274	57	13	26,986	0	0
14	165.00	PREPAYMENTS	13COMM	0	0	0	0	0	0	0	0
15	164.00	GAS STORED UNDERGROUND - FSS	2	0	0	0	0	0	0	0	0
16		RATE BASE		146,881,633	64,669,788	40,503,483	88,116	18,245	41,601,994	0	0

ATTACHMENT KLJ-ACOS-2
PAGE 103 OF 129
WITNESS: JOHNSON

COLUMBIA GAS OF KENTUCKY, INC.
ALLOCATION FACTORS
FOR THE TWELVE MONTHS ENDED 12/31/2022

LINE NO.	DESCRIPTION (A)	ALLOC FACTOR (B)	TOTAL COMMODITY (C)	GS-RESIDENTIAL (D)	GS-OTHER (E)	IUS (F)	DS-ML (G)	DS/IS (H)	NOT USED (I)	NOT USED (K)
1	DESIGN DAY EXCL. DS-ML	1	100.000%	52.018%	29.088%	0.070%	0.000%	18.824%	0.000%	0.000%
2	DESIGN DAY EXCL. INTERR DEMAND (MCF)	2	100.000%	64.080%	35.834%	0.086%	0.000%	0.000%	0.000%	0.000%
3	MINIMUM SYSTEM MAINS	3	100.000%	80.056%	15.255%	0.018%	0.000%	4.671%	0.000%	0.000%
4	THROUGHPUT EXCL MLS	4	100.000%	36.052%	26.069%	0.049%	0.000%	37.830%	0.000%	0.000%
5	COMPOSIT OF ALLOC #1 & #4	5	100.000%	44.034%	27.579%	0.060%	0.000%	28.327%	0.000%	0.000%
6	AVERAGE NO. OF CUSTOMERS	6	100.000%	89.207%	10.738%	0.001%	0.004%	0.050%	0.000%	0.000%
7	DIST. PLANT EXCL. ACCTS 375.70,375.71,387	7	100.000%	44.028%	27.575%	0.060%	0.014%	28.323%	0.000%	0.000%
8	TOTAL PLANT ACCOUNT 385	8	100.000%	0.000%	100.000%	0.000%	0.000%	0.000%	0.000%	0.000%
9	GAS PURCHASE EXPENSE EX OFF SYST	9	100.000%	64.288%	35.612%	0.100%	0.000%	0.000%	0.000%	0.000%
10	OTHER DIST. EXP - LABOR	10	100.000%	43.662%	27.508%	0.060%	0.003%	28.767%	0.000%	0.000%
11	OTHER DIST. EXP EXCL - M & E	11	100.000%	43.948%	27.562%	0.060%	0.003%	28.427%	0.000%	0.000%
12	O & M EXCL A & G - LABOR	12	100.000%	43.662%	27.508%	0.060%	0.003%	28.767%	0.000%	0.000%
13	O & M EXCL GAS PUR, UNCOL, AND A & G - M&E	13	100.000%	45.477%	28.167%	0.063%	0.003%	26.290%	0.000%	0.000%
14	ACCT 376/380 - MAINS/SERVICES	14	100.000%	44.033%	27.578%	0.060%	0.003%	28.326%	0.000%	0.000%
15	DIRECT PLANT ACCT 380	15	100.000%	88.775%	10.880%	0.001%	0.000%	0.344%	0.000%	0.000%
16	DIRECT PLANT ACCTS 381	16	100.000%	73.713%	25.915%	0.011%	0.000%	0.361%	0.000%	0.000%
17	DIRECT PLANT ACCT 385	17	100.000%	0.000%	31.292%	0.227%	0.000%	68.481%	0.000%	0.000%
18	ACCOUNT 376 MAINS - COMPOSITE/PLANT	18	100.000%	44.033%	27.578%	0.060%	0.003%	28.326%	0.000%	0.000%
19	TOTAL PLANT	19	100.000%	44.028%	27.575%	0.060%	0.014%	28.323%	0.000%	0.000%
20	AVG DEM/COM #5 & CUS/DEM #3	20	100.000%	62.045%	21.417%	0.039%	0.000%	16.499%	0.000%	0.000%
21	UNCOLLECTIBLES	21	100.000%	80.461%	19.438%	0.003%	0.008%	0.090%	0.000%	0.000%

COMMODITY RELATED
FORECASTED TEST YEAR - ORIGINAL FILING

ATTACHMENT KLJ-ACOS-2
 PAGE 104 OF 129
 WITNESS: JOHNSON

COLUMBIA GAS OF KENTUCKY, INC.
 RATE OF RETURN BY RATE SCHEDULE - @ PROPOSED RATES
 FOR THE TWELVE MONTHS ENDED 12/31/2022

DEMAND RELATED
 DEMAND-COMMODITY
 FORECASTED TEST YEAR - ORIGINAL FILING

LINE NO.	ACCT NO.	ACCOUNT TITLE	ALLOC FACTOR (C)	TOTAL DEMAND (D)	GS-RESIDENTIAL (E)	GS-OTHER (F)	IUS (G)	DS-ML (H)	DS/IS (I)	NOT USED (J)	NOT USED (K)
1		TOTAL REVENUES		\$ 28,323,710	\$ 18,108,588	\$ 7,853,137	\$ 8,992	\$ 191,640	\$ 2,161,353	\$ 0	\$ 0
2		PROPOSED INCREASE		8,236,331	5,546,571	2,078,145	2,468	1,837	607,309	0	0
3		TOTAL PROPOSED REVENUES		36,560,041	23,655,159	9,931,282	11,460	193,477	2,768,662	0	0
4		COST OF GAS		0	0	0	0	0	0	0	0
5		OPERATING & MAINTENANCE EXPENSE		12,321,697	5,437,669	3,396,866	7,379	378	3,479,405	0	0
6		DEPRECIATION & AMORTIZATION		4,706,930	2,072,394	1,297,963	2,823	581	1,333,169	0	0
7		FEDERAL INCOME TAX		2,391,851	2,593,567	617,269	(787)	40,468	(858,666)	0	0
8		KENTUCKY STATE INCOME TAX		626,537	338,157	162,928	300	(988)	126,141	0	0
9		TAXES OTHER THAN INCOME		2,608,101	1,148,304	719,190	1,565	344	738,698	0	0
10		TOTAL EXPENSES & TAXES		22,655,116	11,590,091	6,194,216	11,280	40,782	4,818,747	0	0
11		OPERATING INCOME		13,904,925	12,065,068	3,737,066	180	152,695	(2,050,085)	0	0
12		INTEREST EXPENSE		3,774,375	1,811,909	1,102,630	2,459	376	857,001	0	0
13		INCOME AVAILABLE FOR COMMON EQUITY		10,130,550	10,253,159	2,634,436	(2,279)	152,319	(2,907,086)	0	0
14		RATE BASE		183,222,120	87,956,769	53,525,737	119,369	18,244	41,601,997	0	0
15		RATE OF RETURN AUTHORIZED ON RATE BASE		7.59%	13.72%	6.98%	0.15%	836.95%	-4.93%	0.00%	0.00%
16		UNITIZED RETURN		1.00	1.83	0.93	0.02	111.89	(0.66)	0.00	0.00

ATTACHMENT KLJ-ACOS-2
PAGE 105 OF 129
WITNESS: JOHNSON

COLUMBIA GAS OF KENTUCKY, INC.
RATE OF RETURN BY RATE SCHEDULE - @ AUTHORIZED RETURN
FOR THE TWELVE MONTHS ENDED 12/31/2022

DEMAND RELATED
DEMAND-COMMODITY
FORECASTED TEST YEAR - ORIGINAL FILING

LINE NO.	ACCT NO.	ACCOUNT TITLE	ALLOC FACTOR (C)	TOTAL DEMAND (D)	GS-RESIDENTIAL (E)	GS-OTHER (F)	IUS (G)	DS-ML (H)	DS/IS (I)	NOT USED (J)	NOT USED (K)
				\$	\$	\$	\$	\$	\$	\$	\$
1		TOTAL REVENUES		36,291,993	16,299,301	10,288,836	23,192	(9,436)	9,690,095	0	0
2		COST OF GAS		0	0	0	0	0	0	0	0
3		OPERATING & MAINTENANCE EXPENSE		12,320,012	5,391,474	3,399,111	7,453	(897)	3,522,871	0	0
4		DEPRECIATION & AMORTIZATION		4,706,934	2,072,394	1,297,963	2,823	581	1,333,169	0	0
5		FEDERAL INCOME TAX		2,338,711	1,135,289	688,153	1,539	241	513,489	0	0
6		KENTUCKY STATE INCOME TAX		613,218	(27,326)	180,693	883	(11,070)	470,039	0	0
7		TAXES OTHER THAN INCOME		<u>2,608,101</u>	<u>1,148,304</u>	<u>719,190</u>	<u>1,565</u>	<u>344</u>	<u>738,698</u>	<u>0</u>	<u>0</u>
8		TOTAL EXPENSES & TAXES		22,586,977	9,720,135	6,285,110	14,263	(10,802)	6,578,266	0	0
9		OPERATING INCOME		13,705,016	6,579,166	4,003,725	8,929	1,366	3,111,829	0	0
10		INTEREST EXPENSE		<u>3,774,375</u>	<u>1,811,909</u>	<u>1,102,630</u>	<u>2,459</u>	<u>376</u>	<u>857,001</u>	<u>0</u>	<u>0</u>
11		INCOME AVAILABLE FOR COMMON EQUITY		9,930,641	4,767,257	2,901,095	6,470	990	2,254,828	0	0
12		RATE BASE		183,222,120	87,956,769	53,525,737	119,369	18,244	41,601,997	0	0
13		RATE OF RETURN AUTHORIZED ON RATE BASE		7.48%	7.48%	7.48%	7.48%	7.49%	7.48%	0.00%	0.00%
14		UNITIZED RETURN		1.00	1.00	1.00	1.00	1.00	1.00	0.00	0.00

ATTACHMENT KLJ-ACOS-2
PAGE 106 OF 129
WITNESS: JOHNSON

COLUMBIA GAS OF KENTUCKY, INC.
DEVELOPMENT OF PROFORMA ADJUSTMENTS
FOR THE TWELVE MONTHS ENDED 12/31/2022

DEMAND RELATED
DEMAND-COMMODITY
FORECASTED TEST YEAR - ORIGINAL FILING

LINE NO.	DESCRIPTION (A)	ALLOC FACTOR (B)	Total		GS-RESIDENTIAL (D)	GS-OTHER (E)	IUS (F)	DS-ML (G)	DS/IS (H)	NOT USED (I)	NOT USED (J)
			DEMAND (C)	DEMAND (C)							
1	OPERATING REVENUE		7,968,283	7,968,283	(1,809,287)	2,435,698	14,200	(201,076)	7,528,742	0	0
2	LESS: GAS COST @ CITY GATE CHANGE		0	0	0	0	0	0	0	0	0
3	LESS: UNCOLLECTIBLES @ 0.00428000		34,104	(7,744)	10,425	61	(861)	32,223	0	0	0
4	LESS: PSC FEES @ 0.00200000		15,935	(3,619)	4,871	28	(402)	15,057	0	0	0
5	TAXABLE INCOME FOR STATE INCOME TAX		7,918,244	(1,797,924)	2,420,402	14,111	(199,813)	7,481,462	0	0	0
6	LESS: KENTUCKY STATE INCOME TAX @ 0.0500		395,912	(89,896)	121,020	706	(9,991)	374,073	0	0	0
7	TAXABLE INCOME FOR FEDERAL INCOME TAX		7,522,332	(1,708,028)	2,299,382	13,405	(189,822)	7,107,389	0	0	0
8	LESS: FEDERAL INCOME TAX @ 0.21000000		1,579,688	(358,686)	482,870	2,815	(39,863)	1,492,552	0	0	0
9	OPERATING INCOME		5,942,644	(1,349,342)	1,816,512	10,590	(149,959)	5,614,837	0	0	0

ATTACHMENT KLJ-ACOS-2
PAGE 107 OF 129
WITNESS: JOHNSON

COLUMBIA GAS OF KENTUCKY, INC.
RATE OF RETURN BY CLASS - @ CURRENT RATES
FOR THE TWELVE MONTHS ENDED 12/31/2022

DEMAND RELATED
DEMAND-COMMODITY
FORECASTED TEST YEAR - ORIGINAL FILING

LINE NO.	ACCT NO.	ACCOUNT TITLE	ALLOC FACTOR (C)	TOTAL DEMAND (D)	GS-RESIDENTIAL (E)	GS-OTHER (F)	IUS (G)	DS-ML (H)	DS/IS (I)	NOT USED (J)	NOT USED (K)
				\$	\$	\$	\$	\$	\$	\$	\$
1		TOTAL REVENUES [1]		28,323,710	18,108,588	7,853,137	8,992	191,640	2,161,353	0	0
2		COST OF GAS		0	0	0	0	0	0	0	0
3		OPERATING & MAINTENANCE EXPENSE [2]		12,269,974	5,402,837	3,383,815	7,364	366	3,475,591	0	0
4		DEPRECIATION & AMORTIZATION [3]		4,706,934	2,072,394	1,297,963	2,823	581	1,333,169	0	0
5		FEDERAL INCOME TAX [4]		759,021	1,493,975	205,283	(1,276)	40,104	(979,063)	0	0
6		KENTUCKY STATE INCOME TAX [5]		217,305	62,570	59,673	177	(1,079)	95,966	0	0
7		TAXES OTHER THAN INCOME [6]		<u>2,608,101</u>	<u>1,148,304</u>	<u>719,190</u>	<u>1,565</u>	<u>344</u>	<u>738,698</u>	<u>0</u>	<u>0</u>
8		TOTAL EXPENSES & TAXES		20,561,336	10,180,080	5,665,924	10,653	40,315	4,664,361	0	0
9		OPERATING INCOME		7,762,374	7,928,509	2,187,213	(1,661)	151,325	(2,503,008)	0	0
10		INTEREST EXPENSE [7]		<u>3,774,376</u>	<u>1,811,909</u>	<u>1,102,630</u>	<u>2,459</u>	<u>376</u>	<u>857,001</u>	<u>0</u>	<u>0</u>
11		INCOME AVAILABLE FOR COMMON EQUITY		3,987,998	6,116,600	1,084,583	(4,120)	150,949	(3,360,009)	0	0
12		RATE BASE [8]		183,222,120	87,956,769	53,525,737	119,369	18,244	41,601,997	0	0
13		RATE OF RETURN EARNED ON RATE BASE		4.24%	9.01%	4.09%	-1.39%	829.44%	-6.02%	0.00%	0.00%
14		UNITIZED RETURN		1.00	2.13	0.96	(0.33)	195.62	(1.42)	0.00	0.00

REFERENCES: [1] PAGE 114, [2] PAGE 122, [3] PAGE 113, [4] PAGE 127, [5] PAGE 125, [6] PAGE 123, [7] PAGE 126, [8] PAGE 128.

ATTACHMENT KLJ-ACOS-2
PAGE 109 OF 129
WITNESS: JOHNSON

COLUMBIA GAS OF KENTUCKY, INC.
GROSS DISTRIBUTION & GENERAL PLANT ALLOCATION
FOR THE TWELVE MONTHS ENDED 12/31/2022

DEMAND RELATED
DEMAND-COMMODITY
FORECASTED TEST YEAR - ORIGINAL FILING

LINE NO.	ACCT NO.	ACCOUNT TITLE	ALLOC FACTOR	TOTAL DEMAND	GS-RESIDENTIAL	GS-OTHER	IUS	DS-ML	DS/IS	NOT USED	NOT USED
(A)	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)
				\$	\$	\$	\$	\$	\$	\$	\$
1	380.00	DIRECT SERVICES		0	0	0	0	0	0	0	0
2	381.00	METERS	16	0	0	0	0	0	0	0	0
3	382.00	METER INSTALLATIONS	16	0	0	0	0	0	0	0	0
4	383.00	HOUSE REGULATORS	16	0	0	0	0	0	0	0	0
5	384.00	HOUSE REG INSTALLATIONS	16	0	0	0	0	0	0	0	0
6	385.00	IND M&R EQUIPMENT	17	0	0	0	0	0	0	0	0
7	385.00	DIRECT IND M&R EQUIPMENT		(0)	0	0	0	(0)	0	0	0
8	387.20	ODORIZATION	7DEM	0	0	0	0	0	0	0	0
9	387.41	TELEPHONE	7DEM	234,452	103,225	64,650	141	33	66,404	0	0
10	387.42	RADIO	7DEM	253,334	111,538	69,857	152	35	71,752	0	0
11	387.44	OTHER COMMUNICATION	7DEM	40,443	17,806	11,152	24	6	11,455	0	0
12	387.45	TELEMETERING	7DEM	1,527,136	672,367	421,108	916	214	432,531	0	0
13	387.46	OTHER	7DEM	104,314	45,927	28,765	63	15	29,545	0	0
14		TOTAL DISTRIBUTION PLANT		210,206,732	92,549,599	57,964,865	126,107	29,163	59,536,997	0	0
15		GENERAL PLANT									
16	391.10	OFF FURN & EQUIP - UNSPEC	7DEM	247,623	109,023	68,282	149	35	70,134	0	0
17	391.11	OFF FURN & EQUIP - DATA HAND	7DEM	0	0	0	0	0	0	0	0
18	391.12	OFF FURN & EQUIP - INFO SYSTEM	7DEM	334,413	147,235	92,214	201	47	94,716	0	0
19	392.20	TR EQ - TRAILER > \$1,000	7DEM	30,551	13,451	8,424	18	4	8,653	0	0
20	392.21	TR EQ - TRAILER < \$1,000	7DEM	7,803	3,436	2,152	5	1	2,210	0	0
21	394.10	TOOLS,SHOP, & GAR EQ-GARAGE & SERV	7DEM	3,106	1,368	856	2	0	880	0	0
22	394.13	TOOLS,SHOP, & GAR EQ-UND TANK CLEANUP	7DEM	0	0	0	0	0	0	0	0
23	393.00	STORES EQUIPMENT	7DEM	0	0	0	0	0	0	0	0
24	394.20	SHOP EQUIPMENT	7DEM	0	0	0	0	0	0	0	0
25	394.30	TOOLS & OTHER EQUIPMENT	7DEM	1,399,505	616,174	385,913	840	196	396,382	0	0
26	395.00	LABORATORY EQUIPMENT	7DEM	1,327	584	366	1	0	376	0	0
27	396.00	POWER OP EQUIP-GEN TOOLS	7DEM	59,185	26,058	16,320	36	8	16,763	0	0
28	397.50	COMMUNICATION EQUIP - TELEMETERING	7DEM	0	0	0	0	0	0	0	0
29	398.00	MISCELLANEOUS EQUIPMENT	7DEM	32,436	14,281	8,944	19	5	9,187	0	0
30		TOTAL GENERAL PLANT		2,115,949	931,610	583,471	1,271	296	599,301	0	0
31		TOTAL PLANT IN SERVICE (101 - 106)		215,913,177	95,062,033	59,538,416	129,532	29,961	61,153,234	0	0

ATTACHMENT KLJ-ACOS-2
PAGE 111 OF 129
WITNESS: JOHNSON

COLUMBIA GAS OF KENTUCKY, INC.
GROSS DISTRIBUTION & GENERAL PLANT DEPRECIATION RESERVE ALLOC
FOR THE TWELVE MONTHS ENDED 12/31/2022

DEMAND RELATED
DEMAND-COMMODITY
FORECASTED TEST YEAR - ORIGINAL FILING

LINE NO.	ACCT NO.	ACCOUNT TITLE (B)	ALLOC FACTOR (C)	TOTAL DEMAND (D)	GS-RESIDENTIAL (E)	GS-OTHER (F)	IUS (G)	DS-ML (H)	DS/IS (I)	NOT USED (J)	NOT USED (K)
				\$	\$	\$	\$	\$	\$	\$	\$
1	381.00	METERS	16	0	0	0	0	0	0	0	0
2	382.00	METER INSTALLATIONS	16	(0)	0	0	0	0	0	0	0
3	383.00	HOUSE REGULATORS	16	(0)	0	0	0	0	0	0	0
4	384.00	HOUSE REG INSTALLATIONS	16	(0)	0	0	0	0	0	0	0
5	385.00	IND M&R EQUIPMENT	17	(0)	0	0	0	0	0	0	0
6	385.00	DIRECT IND M&R EQUIPMENT		0	0	0	0	0	0	0	0
7	387.20	ODORIZATION	7DEM	(19,110)	(8,414)	(5,270)	(11)	(3)	(5,413)	0	0
8	387.41	TELEPHONE	7DEM	163,196	71,852	45,001	98	23	46,222	0	0
9	387.42	RADIO	7DEM	219,605	96,688	60,556	132	31	62,199	0	0
10	387.44	OTHER COMMUNICATION	7DEM	20,270	8,925	5,590	12	3	5,741	0	0
11	387.45	TELEMETERING	7DEM	198,884	87,565	54,842	119	28	56,330	0	0
12	387.46	OTHER	7DEM	51,347	22,607	14,159	31	7	14,543	0	0
13		TOTAL DISTRIBUTION PLANT		37,833,557	16,656,397	10,432,087	22,697	7,348	10,715,029	0	0
14		GENERAL PLANT									
15	391.10	OFF FURN & EQUIP - UNSPEC	7DEM	4,527	1,993	1,248	3	1	1,282	0	0
16	391.11	OFF FURN & EQUIP - DATA HAND	7DEM	(8,234)	(3,625)	(2,271)	(5)	(1)	(2,332)	0	0
17	391.12	OFF FURN & EQUIP - INFO SYSTEM	7DEM	307,994	135,604	84,929	185	43	87,233	0	0
18	392.20	TR EQ - TRAILER > \$1,000	7DEM	19,990	8,801	5,512	12	3	5,662	0	0
19	392.21	TR EQ - TRAILER < \$1,000	7DEM	14,849	6,538	4,095	9	2	4,206	0	0
20	394.10	TOOLS,SHOP, & GAR EQ-GARAGE & SERV	7DEM	1,112	490	307	1	0	315	0	0
21	394.13	TOOLS,SHOP, & GAR EQ-UND TANK CLEANUP	7DEM	12,101	5,328	3,337	7	2	3,427	0	0
22	393.00	STORES EQUIPMENT	7DEM	0	0	0	0	0	0	0	0
23	394.20	SHOP EQUIPMENT	7DEM	59	26	16	0	0	17	0	0
24	394.30	TOOLS & OTHER EQUIPMENT	7DEM	516,400	227,361	142,397	310	72	146,260	0	0
25	395.00	LABORATORY EQUIPMENT	7DEM	1,191	524	328	1	0	337	0	0
26	396.00	POWER OP EQUIP-GEN TOOLS	7DEM	48,780	21,477	13,451	29	7	13,816	0	0
27		RETIREMENT WORK IN PROGRESS	7DEM	0	0	0	0	0	0	0	0
28	398.00	MISCELLANEOUS EQUIPMENT	7DEM	17,291	7,613	4,768	10	2	4,897	0	0
29		TOTAL GENERAL PLANT		936,060	412,130	258,117	562	131	265,120	0	0
30		TOTAL PLANT RESERVE		40,254,155	17,722,139	11,099,565	24,150	7,687	11,400,616	0	0

ATTACHMENT KLJ-ACOS-2
PAGE 113 OF 129
WITNESS: JOHNSON

COLUMBIA GAS OF KENTUCKY, INC.
GROSS DISTRIBUTION & GENERAL PLANT DEPRECIATION EXPENSE
FOR THE TWELVE MONTHS ENDED 12/31/2022

DEMAND RELATED
DEMAND-COMMODITY
FORECASTED TEST YEAR - ORIGINAL FILING

LINE NO.	ACCT NO.	ACCOUNT TITLE (B)	ALLOC FACTOR (C)	TOTAL DEMAND (D)	GS-RESIDENTIAL (E)	GS-OTHER (F)	IUS (G)	DS-ML (H)	DS/IS (I)	NOT USED (J)	NOT USED (K)
NO.	NO.		(C)	\$	\$	\$	\$	\$	\$	\$	\$
1	381.00	METERS	16	0	0	0	0	0	0	0	0
2	382.00	METER INSTALLATIONS	16	0	0	0	0	0	0	0	0
3	383.00	HOUSE REGULATORS	16	0	0	0	0	0	0	0	0
4	384.00	HOUSE REG INSTALLATIONS	16	0	0	0	0	0	0	0	0
5	385.00	IND M&R EQUIPMENT	17	(0)	0	0	0	0	0	0	0
6	385.00	DIRECT IND M&R EQUIPMENT		0	0	0	0	0	0	0	0
7	387.20	ODORIZATION	7DEM	0	0	0	0	0	0	0	0
8	387.41	TELEPHONE	7DEM	7,480	3,293	2,063	4	1	2,119	0	0
9	387.42	RADIO	7DEM	8,081	3,558	2,228	5	1	2,289	0	0
10	387.44	OTHER COMMUNICATION	7DEM	1,290	568	356	1	0	365	0	0
11	387.45	TELEMETERING	7DEM	48,672	21,429	13,421	29	7	13,785	0	0
12	387.46	OTHER	7DEM	9,922	4,368	2,736	6	1	2,810	0	0
13		TOTAL DISTRIBUTION PLANT		3,857,530	1,698,420	1,063,741	2,314	462	1,092,591	0	0
14		GENERAL PLANT									
15	391.10	OFF FURN & EQUIP - UNSPEC	7DEM	41,891	18,444	11,551	25	6	11,865	0	0
16	391.11	OFF FURN & EQUIP - DATA HAND	7DEM	3,294	1,450	908	2	0	933	0	0
17	391.12	OFF FURN & EQUIP - INFO SYSTEM	7DEM	77,754	34,234	21,441	47	11	22,022	0	0
18	392.20	TR EQ - TRAILER > \$1,000	7DEM	264	116	73	0	0	75	0	0
19	392.21	TR EQ - TRAILER < \$1,000	7DEM	69	30	19	0	0	20	0	0
20	394.10	TOOLS,SHOP, & GAR EQ-GARAGE & SERV	7DEM	123	54	34	0	0	35	0	0
21	394.13	TOOLS,SHOP, & GAR EQ-UND TANK CLEANUP	7DEM	0	0	0	0	0	0	0	0
22	393.00	STORES EQUIPMENT	7DEM	0	0	0	0	0	0	0	0
23	394.20	SHOP EQUIPMENT	7DEM	0	0	0	0	0	0	0	0
24	394.30	TOOLS & OTHER EQUIPMENT	7DEM	48,749	21,463	13,443	29	7	13,807	0	0
25	395.00	LABORATORY EQUIPMENT	7DEM	67	29	18	0	0	19	0	0
26	396.00	POWER OP EQUIP-GEN TOOLS	7DEM	0	0	0	0	0	0	0	0
27	398.00	MISCELLANEOUS EQUIPMENT	7DEM	3,994	1,758	1,101	2	1	1,131	0	0
28		TOTAL GENERAL PLANT		176,205	77,578	48,588	105	25	49,907	0	0
29		TOTAL DEPRECIATION EXPENSE		4,706,934	2,072,394	1,297,963	2,823	581	1,333,169	0	0

COLUMBIA GAS OF KENTUCKY, INC.
 OPERATING REVENUE @ CURRENT RATES
 FOR THE TWELVE MONTHS ENDED 12/31/2022

ATTACHMENT KLJ-ACOS-2
 PAGE 114 OF 129
 WITNESS: JOHNSON

DEMAND RELATED
 DEMAND-COMMODITY
 FORECASTED TEST YEAR - ORIGINAL FILING

LINE NO.	ACCT NO.	ACCOUNT TITLE (B)	ALLOC FACTOR (C)	DEMAND (D)	GS-RESIDENTIAL (E)	GS-OTHER (F)	IUS (G)	DS-ML (H)	DS/IS (I)	NOT USED (J)	NOT USED (K)
				TOTAL							
				\$	\$	\$	\$	\$	\$	\$	\$
1		OPERATING REVENUE									
2	480.00	RESIDENTIAL SALES		15,918,619	15,918,619	0	0	0	0	0	0
3	481.10	COMMERCIAL SALES		5,444,407	0	5,444,407	0	0	0	0	0
4	481.20	INDUSTRIAL SALES		269,912	0	260,983	8,930	0	0	0	0
5		TOTAL SALES REVENUE		21,632,938	15,918,619	5,705,389	8,930	0	0	0	0
6	487.00	FORFEITED DISCOUNTS		113,894	72,953	34,615	62	510	5,754	0	0
7	488.00	MISC. SERVICE REVENUE	6	0	0	0	0	0	0	0	0
8	489.00	REVENUE FROM TRANSPORTATION		6,576,878	2,117,016	2,113,133	0	191,130	2,155,599	0	0
9	495.00	OTHER	6	0	0	0	0	0	0	0	0
10		TOTAL OTHER GAS DEPT REVENUE		6,690,772	2,189,969	2,147,748	62	191,640	2,161,353	0	0
11		TOTAL OPERATING REVENUE		28,323,710	18,108,588	7,853,137	8,992	191,640	2,161,353	0	0

ATTACHMENT KLJ-ACOS-2
PAGE 116 OF 129
WITNESS: JOHNSON

COLUMBIA GAS OF KENTUCKY, INC.
DISTRIBUTION EXPENSE ALLOCATION - LABOR
FOR THE TWELVE MONTHS ENDED 12/31/2022

DEMAND RELATED
DEMAND-COMMODITY
FORECASTED TEST YEAR - ORIGINAL FILING

LINE NO.	ACCT NO.	ACCOUNT TITLE (B)	ALLOC FACTOR (C)	TOTAL DEMAND (D)	GS-RESIDENTIAL (E)	GS-OTHER (F)	IUS (G)	DS-ML (H)	DS/IS (I)	NOT USED (J)	NOT USED (K)
NO.	NO.			\$	\$	\$	\$		\$	\$	\$
1		DISTRIBUTION EXPENSES									
2	870	SUPERVISION & ENGINEERING	10DEM	119,630	52,677	32,992	72	4	33,887	0	0
3	871	DISTRIBUTION LOAD DISPATCH	4	0	0	0	0	0	0	0	0
4	874	MAINS & SERVICES	14DEM	867,819	382,127	239,327	521	26	245,818	0	0
5	875	M & R - GENERAL	18DEM	96,515	42,498	26,617	58	3	27,339	0	0
6	876	M & R - INDUSTRIAL	8	0	0	0	0	0	0	0	0
7	878	METERS & HOUSE REGULATORS	16	0	0	0	0	0	0	0	0
8	879	CUSTOMER INSTALLATION	16	(0)	0	0	0	0	0	0	0
9	880	OTHER	10DEM	102,217	45,009	28,189	61	3	28,954	0	0
10	881	RENTS	10DEM	0	0	0	0	0	0	0	0
11		TOTAL OPERATION		1,186,182	522,311	327,125	712	36	335,998	0	0
12		MAINTENANCE									
13	885	SUPERVISION & ENGINEERING	10DEM	15,387	6,776	4,244	9	0	4,359	0	0
14	886	STRUCTURES & IMPROVEMENTS	18DEM	3,599	1,585	993	2	0	1,019	0	0
15	887	MAINS	18DEM	547,681	241,160	151,039	329	16	155,136	0	0
16	889	M & R - GENERAL	18DEM	155,344	68,403	42,841	93	5	44,003	0	0
17	890	M & R - INDUSTRIAL	8	(0)	0	0	0	0	0	0	0
18	892	SERVICES	15	(0)	0	0	0	0	0	0	0
19	893	METERS & HOUSE REGULATORS	16	0	0	0	0	0	0	0	0
20	894	OTHER EQUIPMENT	10DEM	32,791	14,439	9,043	20	1	9,288	0	0
21		TOTAL MAINTENANCE		754,802	332,363	208,160	453	22	213,805	0	0

COLUMBIA GAS OF KENTUCKY, INC.
 DISTRIBUTION AND A&G EXPENSE ALLOCATION - LABOR
 FOR THE TWELVE MONTHS ENDED 12/31/2022

ATTACHMENT KLJ-ACOS-2
 PAGE 118 OF 129
 WITNESS: JOHNSON

LINE NO.	ACCT NO.	ACCOUNT TITLE (B)	ALLOC FACTOR (C)	DEMAND (D)	GS-RESIDENTIAL (E)	GS-OTHER (F)	IUS (G)	DS-ML (H)	DS/IS (I)	NOT USED (J)	NOT USED (K)
				\$	\$	\$	\$	\$	\$	\$	\$
1		SALES									
2	911	SUPERVISION	6	0	0	0	0	0	0	0	0
3	912	DEMONSTRATION & SELLING	6	0	0	0	0	0	0	0	0
4	913	ADVERTISING	6	0	0	0	0	0	0	0	0
5	916	MISC.	6	0	0	0	0	0	0	0	0
6		TOTAL SALES		0	0	0	0	0	0	0	0
7		TOTAL DISTRIBUTION EXPENSES		1,940,984	854,674	535,285	1,165	58	549,803	0	0
8		ADMINISTRATIVE & GENERAL									
9	920	SALARIES	12DEM	426,392	187,753	117,590	256	13	120,780	0	0
10	921	OFFICE SUPPLIES & EXPENSES	12DEM	5,009	2,206	1,381	3	0	1,419	0	0
11	922	ADMIN. EXPENSES TRANSFERRED	12DEM	0	0	0	0	0	0	0	0
12	923	OUTSIDE SERVICES	12DEM	289	127	80	0	0	82	0	0
13	924	PROPERTY INSURANCE	12DEM	0	0	0	0	0	0	0	0
14	925	INJURIES AND DAMAGES	12DEM	0	0	0	0	0	0	0	0
15	926	EMPLOYEE PENSIONS & BENEFITS	12DEM	1,074	473	296	1	0	304	0	0
16	928	REG COMMISSION EXP - GENERAL	12DEM	0	0	0	0	0	0	0	0
17	930.10	MISC. - INSTITUT & GOODWILL ADV	12DEM	0	0	0	0	0	0	0	0
18	930.20	MISC. - GENERAL	12DEM	0	0	0	0	0	0	0	0
19	931	RENTS	12DEM	0	0	0	0	0	0	0	0
20	935.13	MAINT. STRUCTURES & IMPROV.	12DEM	0	0	0	0	0	0	0	0
21	935.23	MAINT. - GEN'L OFFICE	12DEM	0	0	0	0	0	0	0	0
22		FURNITURE & EQUIPMENT	12DEM	0	0	0	0	0	0	0	0
23	932	MAINT.-MISCELLANEOUS	12DEM	0	0	0	0	0	0	0	0
24		TOTAL ADMIN & GENERAL - LABOR		432,764	190,559	119,347	260	13	122,585	0	0
25		TOTAL O & M EXPENSE - LABOR		2,373,748	1,045,233	654,632	1,425	71	672,388	0	0

ATTACHMENT KLJ-ACOS-2
PAGE 119 OF 129
WITNESS: JOHNSON

COLUMBIA GAS OF KENTUCKY, INC.
DISTRIBUTION EXPENSE ALLOCATION - M & E
FOR THE TWELVE MONTHS ENDED 12/31/2022

DEMAND RELATED
DEMAND-COMMODITY
FORECASTED TEST YEAR - ORIGINAL FILING

LINE NO.	ACCT NO.	ACCOUNT TITLE (B)	ALLOC FACTOR (C)	TOTAL DEMAND (D)	GS-RESIDENTIAL (E)	GS-OTHER (F)	IUS (G)	DS-ML (H)	DS/IS (I)	NOT USED (J)	NOT USED (K)
				\$	\$	\$	\$	\$	\$	\$	\$
1		DISTRIBUTION EXPENSES									
2	870	SUPERVISION & ENGINEERING	11DEM	294,241	129,563	81,146	177	9	83,347	0	0
3	871	DISTRIBUTION LOAD DISPATCH	4	(0)	0	0	0	0	0	0	0
4	874	MAINS & SERVICES	14DEM	1,874,897	825,573	517,059	1,125	56	531,083	0	0
5	875	M & R - GENERAL	18DEM	80,211	35,319	22,120	48	2	22,720	0	0
6	876	M & R - INDUSTRIAL	8	0	0	0	0	0	0	0	0
7	878	METERS & HOUSE REGULATORS	16	0	0	0	0	0	0	0	0
8	879	CUSTOMER INSTALLATION	16	(0)	0	0	0	0	0	0	0
9	880	OTHER	11DEM	268,456	118,209	74,035	161	8	76,043	0	0
10	881	RENTS	11DEM	15,512	6,830	4,278	9	0	4,394	0	0
11		TOTAL OPERATION		2,533,316	1,115,494	698,638	1,520	75	717,587	0	0
12		MAINTENANCE									
13	885	SUPERVISION & ENGINEERING	11DEM	2,983	1,313	823	2	0	845	0	0
14	886	STRUCTURES & IMPROVEMENTS	18DEM	86,180	37,948	23,767	52	3	24,411	0	0
15	887	MAINS	18DEM	941,432	414,541	259,628	565	28	266,670	0	0
16	889	M & R - GENERAL	18DEM	285,241	125,600	78,664	171	9	80,797	0	0
17	890	M & R - INDUSTRIAL	8	(0)	0	0	0	0	0	0	0
18	892	SERVICES	15	0	0	0	0	0	0	0	0
19	893	METERS & HOUSE REGULATORS	16	(0)	0	0	0	0	0	0	0
20	894	OTHER EQUIPMENT	11DEM	71,712	31,577	19,777	43	2	20,313	0	0
21		TOTAL MAINTENANCE		1,387,548	610,979	382,659	833	42	393,036	0	0

ATTACHMENT KLJ-ACOS-2
PAGE 120 OF 129
WITNESS: JOHNSON

COLUMBIA GAS OF KENTUCKY, INC.
DISTRIBUTION EXPENSE ALLOCATION - M & E
FOR THE TWELVE MONTHS ENDED 12/31/2022

DEMAND RELATED
DEMAND-COMMODITY
FORECASTED TEST YEAR - ORIGINAL FILING

LINE NO.	ACCT NO.	ACCOUNT TITLE	ALLOC FACTOR (C)	TOTAL DEMAND (D)	GS-RESIDENTIAL (E)	GS-OTHER (F)	IUS (G)	DS-ML (H)	DS/IS (I)	NOT USED (J)	NOT USED (K)
		(B)	(C)	\$	\$	\$	\$	\$	\$	\$	\$
1		CUSTOMER ACCOUNTS									
2	901	SUPERVISION	6	0	0	0	0	0	0	0	0
3	902	METER READING	6	(0)	0	0	0	0	0	0	0
4	903	CUSTOMER RECORDS & COLLECTIONS	6	(0)	0	0	0	0	0	0	0
5	904	UNCOLLECTIBLE ACCOUNTS	21	0	0	0	0	0	0	0	0
6	905	MISC.	6	0	0	0	0	0	0	0	0
7	920	SALARIES	6	0	0	0	0	0	0	0	0
8	921	OFFICE SUPPLIES AND EXPENSE	6	0	0	0	0	0	0	0	0
9	931	RENTS	6	0	0	0	0	0	0	0	0
10	935	GENERAL PLANT MAINTENANCE	6	0	0	0	0	0	0	0	0
11		TOTAL CUSTOMER ACCT.		(0)	0	0	0	0	0	0	0
12		CUSTOMER SERVICE & INFORMATIONAL									
13	907	SUPERVISION	6	0	0	0	0	0	0	0	0
14	908	CUSTOMER ASSISTANCE	6	0	0	0	0	0	0	0	0
15	909	INFO. & INSTRUCTIONAL	6	(0)	0	0	0	0	0	0	0
16	910	MISCELLANEOUS	6	(0)	0	0	0	0	0	0	0
17	920	SALARIES	6	0	0	0	0	0	0	0	0
18	921	OFFICE SUPPLIES AND EXPENSE	6	0	0	0	0	0	0	0	0
19	931	RENTS	6	0	0	0	0	0	0	0	0
20	935	GENERAL PLANT MAINTENANCE	6	0	0	0	0	0	0	0	0
21		TOTAL CUSTOMER SERVICE & INFO.		(0)	0	0	0	0	0	0	0

ATTACHMENT KLJ-ACOS-2
PAGE 121 OF 129
WITNESS: JOHNSON

COLUMBIA GAS OF KENTUCKY, INC.
DISTRIBUTION EXPENSE ALLOCATION - M & E
FOR THE TWELVE MONTHS ENDED 12/31/2022

DEMAND RELATED
DEMAND-COMMODITY
FORECASTED TEST YEAR - ORIGINAL FILING

LINE NO.	ACCT NO.	ACCOUNT TITLE (B)	ALLOC FACTOR (C)	TOTAL DEMAND (D)	GS-RESIDENTIAL (E)	GS-OTHER (F)	IUS (G)	DS-ML (H)	DS/IS (I)	NOT USED (J)	NOT USED (K)
				\$	\$	\$	\$	\$	\$	\$	\$
1		SALES									
2	911	SUPERVISION	6	0	0	0	0	0	0	0	0
3	912	DEMONSTRATION & SELLING	6	(0)	0	0	0	0	0	0	0
4	913	ADVERTISING	6	0	0	0	0	0	0	0	0
5	916	MISC.	6	0	0	0	0	0	0	0	0
6		TOTAL SALES		0	0	0	0	0	0	0	0
7		TOTAL DISTRIBUTION EXPENSES		3,920,863	1,726,473	1,081,297	2,353	117	1,110,623	0	0
8		ADMINISTRATIVE & GENERAL									
9	920	SALARIES	13DEM	1,566,128	689,613	431,907	940	47	443,621	0	0
10	921	OFFICE SUPPLIES & EXPENSES	13DEM	339,876	149,658	93,731	204	10	96,273	0	0
11	922	ADMIN. EXPENSES TRANSFERRED	13DEM	0	0	0	0	0	0	0	0
12	923	OUTSIDE SERVICES	13DEM	1,676,574	738,246	462,366	1,006	50	474,906	0	0
13	924	PROPERTY INSURANCE	13DEM	11,983	5,276	3,305	7	0	3,394	0	0
14	925	INJURIES AND DAMAGES	12DEM	620,524	273,235	171,128	372	19	175,770	0	0
15	926	EMPLOYEE PENSIONS & BENEFITS	12DEM	1,224,463	539,168	337,682	735	37	346,841	0	0
16	926	DIRECT EMPLOYEE PENSIONS & BENEFITS		0	0	0	0	0	0	0	0
17	928	REG COMMISSION EXP - GENERAL	13DEM	39,096	17,215	10,782	23	1	11,074	0	0
18	928	REGULATORY COMMISSION EXP - PSC @ 0.002000	13DEM	71,203	31,353	19,636	43	2	20,169	0	0
19	930.10	MISC. - INSTITUT & GOODWILL ADV	13DEM	4,535	1,997	1,251	3	0	1,285	0	0
20	930.20	MISC. - GENERAL	13DEM	(163)	(72)	(45)	0	0	(46)	0	0
21	931	RENTS	13DEM	211,730	93,231	58,391	127	6	59,975	0	0
22	935.13	MAINT. STRUCTURES & IMPROV.	13DEM	0	0	0	0	0	0	0	0
23	935.23	MAINT. - GEN'L OFFICE									
24		FURNITURE & EQUIPMENT	13DEM	0	0	0	0	0	0	0	0
25	932	MAINT.-MISCELLANEOUS	13DEM	209,413	92,211	57,752	126	6	59,318	0	0
26		TOTAL ADMIN & GENERAL - M & E		5,975,363	2,631,131	1,647,886	3,586	178	1,692,580	0	0
27		TOTAL O & M EXPENSE - M & E		9,896,227	4,357,604	2,729,183	5,939	295	2,803,203	0	0

COLUMBIA GAS OF KENTUCKY, INC.
OPERATION & MAINTENANCE EXPENSE SUMMARY
FOR THE TWELVE MONTHS ENDED 12/31/2022

ATTACHMENT KLJ-ACOS-2
PAGE 122 OF 129
WITNESS: JOHNSON

LINE NO.	ACCT NO.	ACCOUNT TITLE	ALLOC FACTOR (C)	DEMAND (D)	GS-RESIDENTIAL (E)	GS-OTHER (F)	IUS (G)	DS-ML (H)	DS/IS (I)	NOT USED (J)	NOT USED (K)
				\$	\$	\$	\$	\$	\$	\$	\$
1	LABOR										
2	PRODUCTION										
3	DISTRIBUTION - O&M OPERATION			1,186,182	522,311	327,125	712	36	335,998	0	0
4	DISTRIBUTION - O&M MAINT.			754,802	332,363	208,160	453	22	213,805	0	0
5	CUSTOMER ACCOUNTS			(0)	0	0	0	0	0	0	0
6	CUSTOMER SERVICE & INFOR.			0	0	0	0	0	0	0	0
7	SALES			0	0	0	0	0	0	0	0
8	ADMINISTRATIVE & GENERAL			<u>432,764</u>	<u>190,559</u>	<u>119,347</u>	<u>260</u>	<u>13</u>	<u>122,585</u>	<u>0</u>	<u>0</u>
9	TOTAL LABOR EXPENSE			2,373,748	1,045,233	654,632	1,425	71	672,388	0	0
10	M & E										
11	PRODUCTION			(0)	0	0	0	0	0	0	0
12	DISTRIBUTION - O&M OPERATION			2,533,316	1,115,494	698,638	1,520	75	717,587	0	0
13	DISTRIBUTION - O&M MAINT.			1,387,548	610,979	382,659	833	42	393,036	0	0
14	CUSTOMER ACCOUNTS			(0)	0	0	0	0	0	0	0
15	CUSTOMER SERVICE & INFOR.			(0)	0	0	0	0	0	0	0
16	SALES			0	0	0	0	0	0	0	0
17	ADMINISTRATIVE & GENERAL			<u>5,975,363</u>	<u>2,631,131</u>	<u>1,647,886</u>	<u>3,586</u>	<u>178</u>	<u>1,692,580</u>	<u>0</u>	<u>0</u>
18	TOTAL M & E EXPENSE			9,896,227	4,357,604	2,729,183	5,939	295	2,803,203	0	0
19	TOTAL O & M EXPENSES			12,269,974	5,402,837	3,383,815	7,364	366	3,475,591	0	0

ATTACHMENT KLJ-ACOS-2
 PAGE 123 OF 129
 WITNESS: JOHNSON

COLUMBIA GAS OF KENTUCKY, INC.
 TAXES OTHER THAN INCOME
 FOR THE TWELVE MONTHS ENDED 12/31/2022

DEMAND RELATED
 DEMAND-COMMODITY
 FORECASTED TEST YEAR - ORIGINAL FILING

LINE NO.	ACCT NO.	ACCOUNT TITLE	ALLOC FACTOR (C)	TOTAL DEMAND (D)	GS-RESIDENTIAL (E)	GS-OTHER (F)	IUS (G)	DS-ML (H)	DS/IS (I)	NOT USED (J)	NOT USED (K)
				\$	\$	\$	\$	\$	\$	\$	\$
1	408	TAXES BASED ON PROPERTY	7DEM	2,413,456	1,062,596	665,511	1,448	338	683,563	0	0
2	408	TAXES BASED ON PAYROLL	12DEM	194,645	85,708	53,679	117	6	55,135	0	0
3	408	OTHER TAXES	12DEM	0	0	0	0	0	0	0	0
4		TOTAL TAXES OTHER THAN FIT		2,608,101	1,148,304	719,190	1,565	344	738,698	0	0

ATTACHMENT KLJ-ACOS-2
PAGE 124 OF 129
WITNESS: JOHNSON

COLUMBIA GAS OF KENTUCKY, INC.
KENTUCKY STATE INCOME TAX
FOR THE TWELVE MONTHS ENDED 12/31/2022

DEMAND RELATED
DEMAND-COMMODITY
FORECASTED TEST YEAR - ORIGINAL FILING

LINE NO.	ACCT NO.	ACCOUNT TITLE	ALLOC FACTOR (C)	TOTAL DEMAND (D)	GS-RESIDENTIAL (E)	GS-OTHER (F)	IUS (G)	DS-ML (H)	DS/IS (I)	NOT USED (J)	NOT USED (K)
	(A)	(B)	(C)	\$	\$	\$	\$	\$	\$	\$	\$
1		OPERATING INCOME BEFORE TAXES (PAGE 126, LINE 3)		8,738,700	9,485,053	2,452,169	(2,760)	190,349	(3,386,105)	0	0
2		LESS: RECONCILING ITEMS:									
3		IMPUTED INTEREST		3,774,376	1,811,909	1,102,630	2,459	376	857,001	0	0
4		FEDERAL FLOW-THROUGH STATUTORY ADJ	19DEM	31,716	13,964	8,746	19	4	8,983	0	0
5		FEDERAL TIMING STATUTORY ADJUSTMENTS	19DEM	(5,093,383)	(2,242,515)	(1,404,500)	(3,056)	(713)	(1,442,599)	0	0
6		STATE BONUS DISALLOWANCE	19DEM	(1,740,662)	(766,379)	(479,988)	(1,044)	(244)	(493,008)	0	0
7		NON DEDUCTIBLE EMPLOYEE EXPENSE	12DEM	14,423	6,351	3,978	9	0	4,085	0	0
8		TOTAL RECONCILING ITEMS		(6,787,906)	(2,988,579)	(1,871,764)	(4,072)	(953)	(1,922,539)	0	0
9		TAXABLE INCOME		15,526,606	12,473,632	4,323,933	1,312	191,302	(1,463,566)	0	0
10		STATE INCOME TAX @ 5.00%		(91,179)	(73,250)	(25,392)	(8)	(1,123)	8,595	0	0
11		PLUS: FOREIGN TAX PAYMENTS	19DEM	0	0	0	0	0	0	0	0
12		KENTUCKY STATE INCOME TAX - CURRENT		(91,179)	(73,250)	(25,392)	(8)	(1,123)	8,595	0	0

ATTACHMENT KLJ-ACOS-2
 PAGE 125 OF 129
 WITNESS: JOHNSON

COLUMBIA GAS OF KENTUCKY, INC.
 KENTUCKY STATE INCOME TAX
 FOR THE TWELVE MONTHS ENDED 12/31/2022

DEMAND RELATED
 DEMAND-COMMODITY
 FORECASTED TEST YEAR - ORIGINAL FILING

LINE NO.	ACCT NO.	ACCOUNT TITLE	ALLOC FACTOR (C)	TOTAL DEMAND (D)	GS-RESIDENTIAL (E)	GS-OTHER (F)	IUS (G)	DS-ML (H)	DS/IS (I)	NOT USED (J)	NOT USED (K)
				\$	\$	\$	\$	\$	\$	\$	\$
1		DEFERRED TAXES									
2		RECONCILIATION ITEMS:									
3		PROVISION FOR DEF STATE INCOME TAX	19DEM	341,703	150,445	94,225	205	48	96,780	0	0
4		FLOW-THROUGH EXCESS BOOK/TAX DEPREC.-STATE	19DEM	(2,824)	(1,243)	(779)	(2)	0	(800)	0	0
5		AMORTIZATION OF EXCESS ADIT-STATE	19DEM	(30,395)	(13,382)	(8,381)	(18)	(4)	(8,609)	0	0
6		TOTAL DEFERRED INCOME TAX		308,484	135,820	85,065	185	44	87,371	0	0
7		TOTAL KENTUCKY STATE INCOME TAX EXPENSE		217,305	62,570	59,673	177	(1,079)	95,966	0	0

ATTACHMENT KLJ-ACOS-2
PAGE 126 OF 129
WITNESS: JOHNSON

COLUMBIA GAS OF KENTUCKY, INC.
FEDERAL INCOME TAXES
FOR THE TWELVE MONTHS ENDED 12/31/2022

DEMAND RELATED
DEMAND-COMMODITY
FORECASTED TEST YEAR - ORIGINAL FILING

LINE NO.	ACCT NO.	ACCOUNT TITLE (B)	ALLOC FACTOR (C)	TOTAL DEMAND (D)	GS-RESIDENTIAL (E)	GS-OTHER (F)	IUS (G)	DS-ML (H)	DS/IS (I)	NOT USED (J)	NOT USED (K)
				\$	\$	\$	\$	\$	\$	\$	\$
1		OPERATING REVENUE		28,323,710	18,108,588	7,853,137	8,992	191,640	2,161,353	0	0
2		LESS: EXPENSES OTHER THAN FIT		19,585,010	8,623,535	5,400,968	11,752	1,291	5,547,458	0	0
3		OPERATING INCOME BEFORE TAXES		8,738,700	9,485,053	2,452,169	(2,760)	190,349	(3,386,105)	0	0
4		LESS: RECONCILING ITEMS:									
5		IMPUTED INTEREST		3,774,376	1,811,909	1,102,630	2,459	376	857,001	0	0
6		FEDERAL FLOW-THROUGH STATUTORY ADJ	19DEM	31,716	13,964	8,746	19	4	8,983	0	0
7		FEDERAL TIMING STATUTORY ADJUSTMENTS	19DEM	(5,093,383)	(2,242,515)	(1,404,500)	(3,056)	(713)	(1,442,599)	0	0
8		NON DEDUCTIBLE EMPLOYEE EXPENSE	12DEM	14,423	6,351	3,978	9	0	4,085	0	0
9		KENTUCKY STATE INCOME TAX DEDUCTION		(91,179)	(73,250)	(25,392)	(8)	(1,123)	8,595	0	0
10		TOTAL RECONCILING ITEMS		(4,956,065)	(2,148,950)	(1,366,384)	(3,020)	414	(1,438,126)	0	0
11		TAXABLE INCOME		8,259	5,524,195	(16,845)	(8,239)	190,388	(5,681,232)	0	0
12		CURRENT FEDERAL INCOME TAX @ 21%		1,735	1,160,558	(3,539)	(1,731)	39,998	(1,193,549)	0	0
13		PLUS: DIRECT ADJUSTMENT TO F.I.T.	19DEM	0	0	0	0	0	0	0	0
14		CURRENT FEDERAL INCOME TAX @ 21%		1,735	1,160,558	(3,539)	(1,731)	39,998	(1,193,549)	0	0

ATTACHMENT KLJ-ACOS-2
 PAGE 127 OF 129
 WITNESS: JOHNSON

COLUMBIA GAS OF KENTUCKY, INC.
 FEDERAL INCOME TAXES
 FOR THE TWELVE MONTHS ENDED 12/31/2022

DEMAND RELATED
 DEMAND-COMMODITY
 FORECASTED TEST YEAR - ORIGINAL FILING

LINE NO.	ACCT NO.	ACCOUNT TITLE	ALLOC FACTOR (C)	TOTAL DEMAND (D)	GS-RESIDENTIAL (E)	GS-OTHER (F)	IUS (G)	DS-ML (H)	DS/IS (I)	NOT USED (J)	NOT USED (K)
	(A)	(B)	(C)	\$	\$	\$	\$	\$	\$	\$	\$
1		DEFERRED INCOME TAXES									
2		PROVISION FOR DEF FEDERAL INCOME TAX	19DEM	1,069,610	470,928	294,945	642	150	302,946	0	0
3		FLOW-THROUGH EXCESS BOOK/TAX DEPREC.--FED	19DEM	15,595	6,866	4,300	9	2	4,417	0	0
4		AMORTIZATION OF ITC	19DEM	(4,088)	(1,800)	(1,127)	(2)	(1)	(1,158)	0	0
5		FED BENEFIT OF PROVISION FOR DEF SIT	19DEM	(71,758)	(31,594)	(19,787)	(43)	(10)	(20,324)	0	0
6		AMORTIZATION OF EXCESS ADIT-FEDERAL	19DEM	(252,073)	(110,983)	(69,509)	(151)	(35)	(71,395)	0	0
7		TOTAL DEFERRED INCOME TAX		757,286	333,417	208,822	455	106	214,486	0	0
8		TOTAL FEDERAL INCOME TAX		759,021	1,493,975	205,283	(1,276)	40,104	(979,063)	0	0

ATTACHMENT KLJ-ACOS-2
PAGE 128 OF 129
WITNESS: JOHNSON

COLUMBIA GAS OF KENTUCKY, INC.
RATE BASE SUMMARY
FOR THE TWELVE MONTHS ENDED 12/31/2022

DEMAND RELATED
DEMAND-COMMODITY
FORECASTED TEST YEAR - ORIGINAL FILING

LINE NO.	ACCT NO.	ACCOUNT TITLE	ALLOC FACTOR (C)	TOTAL DEMAND (D)	GS-RESIDENTIAL (E)	GS-OTHER (F)	IUS (G)	DS-ML (H)	DS/IS (I)	NOT USED (J)	NOT USED (K)	
	(A)	(B)	(C)	\$	\$	\$	\$	\$	\$	\$	\$	
1	101 & 106	GROSS PLANT		215,913,177	95,062,033	59,538,416	129,532	29,961	61,153,234	0	0	
LESS:												
2	108-111	DEPRECIATION RESERVE		40,254,155	17,722,139	11,099,565	24,150	7,687	11,400,616	0	0	
3		NET PLANT		175,659,022	77,339,894	48,438,851	105,382	22,273	49,752,618	0	0	
4	190.00	ACCUMULATED DEF INCOME TAX	19DEM	2,190,979	964,644	604,162	1,315	307	620,551	0	0	
LESS:												
5	252.00	CUSTOMER ADVANCES	5	0	0	0	0	0	0	0	0	
6	254.00	EXCESS ADIT (BEFORE GROSS UP)	19DEM	8,640,785	3,804,365	2,382,696	5,184	1,210	2,447,330	0	0	
7	282.00	ACCUMULATED DEF INCOME TAX	19DEM	22,422,866	9,872,339	6,183,105	13,454	3,139	6,350,828	0	0	
8	283.00	ACCUMULATED DEF INCOME TAX	19DEM	0	0	0	0	0	0	0	0	
9		NET RATE BASE		146,786,350	64,627,834	40,477,212	88,059	18,231	41,575,011	0	0	
10 PLUS WORKING CAPITAL:												
11		CASH WORKING CAPITAL - LEAD LAG STUDY		0	0	0	0	0	0	0	0	
12	151.00	FUEL STOCK	2	0	0	0	0	0	0	0	0	
13	154.00	MATERIALS & SUPPLIES	7DEM	95,281	41,950	26,274	57	13	26,986	0	0	
14	165.00	PREPAYMENTS	13DEM	0	0	0	0	0	0	0	0	
15	164.00	GAS STORED UNDERGROUND - FSS	2	36,340,488	23,286,985	13,022,251	31,253	0	0	0	0	
16		RATE BASE		183,222,120	87,956,769	53,525,737	119,369	18,244	41,601,997	0	0	

ATTACHMENT KLJ-ACOS-2
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WITNESS: JOHNSON

COLUMBIA GAS OF KENTUCKY, INC.
ALLOCATION FACTORS
FOR THE TWELVE MONTHS ENDED 12/31/2022

DEMAND RELATED
FORECASTED TEST YEAR - ORIGINAL FILING

LINE NO.	DESCRIPTION (A)	ALLOC FACTOR (B)	TOTAL DEMAND (C)	GS-RESIDENTIAL (D)	GS-OTHER (E)	IUS (F)	DS-ML (G)	DS/IS (H)	NOT USED (I)	NOT USED (K)
1	DESIGN DAY EXCL. DS-ML	1	100.000%	52.018%	29.088%	0.070%	0.000%	18.824%	0.000%	0.000%
2	DESIGN DAY EXCL. INTERR DEMAND (MCF)	2	100.000%	64.080%	35.834%	0.086%	0.000%	0.000%	0.000%	0.000%
3	MINIMUM SYSTEM MAINS	3	100.000%	80.056%	15.255%	0.018%	0.000%	4.671%	0.000%	0.000%
4	THROUGHPUT EXCL MLS	4	100.000%	36.052%	26.069%	0.049%	0.000%	37.830%	0.000%	0.000%
5	COMPOSIT OF ALLOC #1 & #4	5	100.000%	44.034%	27.579%	0.060%	0.000%	28.327%	0.000%	0.000%
6	AVERAGE NO. OF CUSTOMERS	6	100.000%	89.207%	10.738%	0.001%	0.004%	0.050%	0.000%	0.000%
7	DIST. PLANT EXCL. ACCTS 375.70,375.71,387	7DEM	100.000%	44.028%	27.575%	0.060%	0.014%	28.323%	0.000%	0.000%
8	TOTAL PLANT ACCOUNT 385	8	100.000%	0.000%	0.000%	0.000%	100.000%	0.000%	0.000%	0.000%
9	GAS PURCHASE EXPENSE EX OFF SYST	9	100.000%	100.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%
10	OTHER DIST. EXP - LABOR	10DEM	100.000%	44.033%	27.578%	0.060%	0.003%	28.326%	0.000%	0.000%
11	OTHER DIST. EXP EXCL - M & E	11DEM	100.000%	44.033%	27.578%	0.060%	0.003%	28.326%	0.000%	0.000%
12	O & M EXCL A & G - LABOR	12DEM	100.000%	44.033%	27.578%	0.060%	0.003%	28.326%	0.000%	0.000%
13	O & M EXCL GAS PUR, UNCOL, AND A & G - M&E	13DEM	100.000%	44.033%	27.578%	0.060%	0.003%	28.326%	0.000%	0.000%
14	ACCT 376/380 - MAINS/SERVICES	14DEM	100.000%	44.033%	27.578%	0.060%	0.003%	28.326%	0.000%	0.000%
15	DIRECT PLANT ACCT 380	15	100.000%	88.775%	10.880%	0.001%	0.000%	0.344%	0.000%	0.000%
16	DIRECT PLANT ACCTS 381	16	100.000%	73.713%	25.915%	0.011%	0.000%	0.361%	0.000%	0.000%
17	DIRECT PLANT ACCT 385	17	100.000%	0.000%	31.292%	0.227%	0.000%	68.481%	0.000%	0.000%
18	ACCOUNT 376 MAINS - COMPOSITE/PLANT	18DEM	100.000%	44.033%	27.578%	0.060%	0.003%	28.326%	0.000%	0.000%
19	TOTAL PLANT	19DEM	100.000%	44.028%	27.575%	0.060%	0.014%	28.323%	0.000%	0.000%
20	AVG DEM/COM #5 & CUS/DEM #3	20	100.000%	62.045%	21.417%	0.039%	0.000%	16.499%	0.000%	0.000%
21	UNCOLLECTIBLES	21	100.000%	80.461%	19.438%	0.003%	0.008%	0.090%	0.000%	0.000%

ATTACHMENT
KLJ-ACOS-3

COLUMBIA GAS OF KENTUCKY, INC.

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STUDY: ATTACHMENT KLJ-ACOS-3

CASE NO.: 2021-00183

WITNESS: JOHNSON

STUDY TYPE: FORECASTED TEST YEAR - ORIGINAL FILING

ALLOCATION BASIS: AVERAGE OF CUSTOMER-DEMAND & DEMAND-COMMODITY

TEST YEAR: 12/31/2022

RATE BASE: 12/31/2022

TOTAL COMPANY SUMMARY	CLASSIFICATION	CUSTOMER ALLOCATION	COMMODITY ALLOCATION	DEMAND ALLOCATION	DESCRIPTION
PAGE	PAGE	PAGE	PAGE	PAGE	
1	26	52	78	104	RATE OF RETURN - PROFORMA @ PROPOSED RATES
2	27	53	79	105	RATE OF RETURN - PROFORMA @ AUTHORIZED RETURN
3	28	54	80	106	DEVELOPMENT OF PROFORMA ADJUSTMENTS
4	29	55	81	107	RATE OF RETURN BY CLASS @ CURRENT RATES
5	30	56	82	108	GROSS INTANGIBLE, PROD., & DIST. PLANT ALLOC. (ACCTS 101,106)
6	31	57	83	109	GROSS DIST. & GENERAL PLANT ALLOCATION (ACCTS 101,106)
7	32	58	84	110	GROSS INTANGIBLE, PROD., & DIST. PLANT ALLOC. DEPR. RESERVE
8	33	59	85	111	GROSS DIST. & GENERAL PLANT ALLOCATION DEPR. RESERVE
9	34	60	86	112	GROSS INTANGIBLE, PROD., & DIST. PLANT ALLOC. DEPR. EXPENSE
10	35	61	87	113	GROSS DIST. & GENERAL PLANT ALLOCATION DEPR. EXPENSE
11	36	62	88	114	OPERATING REVENUE @ CURRENT RATES
12	37	63	89	115	PRODUCTION EXPENSE ALLOCATION
13	38	64	90	116	DISTRIBUTION O & M EXPENSE ALLOCATION - LABOR
14	39	65	91	117	CUST ACCTS & CUST SERVICE & INFOR EXP ALLOC - LABOR
15	40	66	92	118	SALES AND A & G EXPENSE ALLOCATION - LABOR
16	41	67	93	119	DISTRIBUTION O & M EXPENSE ALLOCATION - M & E
17	42	68	94	120	CUST ACCTS & CUST SERVICE & INFOR EXP ALLOC - M & E
18	43	69	95	121	SALES AND A & G EXPENSE ALLOCATION - M & E
19	44	70	96	122	OPERATION & MAINTENANCE EXPENSE SUMMARY
20	45	71	97	123	TAXES OTHER THAN INCOME
21	46	72	98	124	KENTUCKY STATE INCOME TAX - CURRENT
22	47	73	99	125	KENTUCKY STATE INCOME TAX - DEFERRED
23	48	74	100	126	FEDERAL INCOME TAX - CURRENT
24	49	75	101	127	FEDERAL INCOME TAX - DEFERRED
25	50	76	102	128	WORKING CAPITAL/RATE BASE SUMMARY
N/A	51	77	103	129	ALLOCATION FACTORS

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PAGE 1 OF 129
WITNESS: JOHNSON

COLUMBIA GAS OF KENTUCKY, INC.
RATE OF RETURN BY RATE SCHEDULE - @ PROPOSED REVENUE
FOR THE TWELVE MONTHS ENDED 12/31/2022

TOTAL COMPANY
AVERAGE OF CUSTOMER-DEMAND & DEMAND-COMMODITY
FORECASTED TEST YEAR - ORIGINAL FILING

LINE NO.	ACCT NO.	ACCOUNT TITLE	ALLOC FACTOR (C)	TOTAL COMPANY (D)	GS-RESIDENTIAL (E)	GS-OTHER (F)	IUS (G)	DS-ML (H)	DS/IS (I)	NOT USED (J)	NOT USED (K)
1		TOTAL REVENUES		\$ 147,364,861	\$ 94,603,771	\$ 44,621,722	\$ 80,164	\$ 656,384	\$ 7,402,820	\$ 0	\$ 0
2		PROPOSED INCREASE		<u>26,694,985</u>	<u>17,573,238</u>	<u>7,027,494</u>	<u>8,444</u>	<u>6,258</u>	<u>2,079,551</u>	<u>0</u>	<u>0</u>
3		TOTAL PROPOSED REVENUES		174,059,846	112,177,008	51,649,216	88,608	662,642	9,482,371	0	0
4		COST OF GAS		49,521,727	31,836,723	17,635,646	49,359	0	0	0	0
5		OPERATING & MAINTENANCE EXPENSE		55,965,661	41,055,058	10,525,728	12,284	77,481	4,295,110	0	0
6		DEPRECIATION & AMORTIZATION		19,609,318	14,419,856	3,437,604	4,375	32,740	1,714,743	0	0
7		FEDERAL INCOME TAX		5,494,053	2,009,745	3,157,501	3,205	103,932	219,670	0	0
8		KENTUCKY STATE INCOME TAX		1,461,834	563,042	807,298	826	26,172	64,494	0	0
9		TAXES OTHER THAN INCOME		<u>8,629,744</u>	<u>6,047,488</u>	<u>1,647,112</u>	<u>2,323</u>	<u>13,349</u>	<u>919,472</u>	<u>0</u>	<u>0</u>
10		TOTAL EXPENSES & TAXES		140,682,337	95,931,912	37,210,889	72,372	253,674	7,213,489	0	0
11		OPERATING INCOME		33,377,509	16,245,097	14,438,327	16,236	408,968	2,268,882	0	0
12		INTEREST EXPENSE		9,192,199	6,226,322	1,901,322	3,209	12,943	1,048,403	0	0
13		INCOME AVAILABLE FOR COMMON EQUITY		24,185,310	10,018,775	12,537,005	13,027	396,025	1,220,479	0	0
14		RATE BASE		446,223,290	302,248,642	92,297,197	155,791	628,301	50,893,363	0	0
15		RATE OF RETURN AUTHORIZED ON RATE BASE		7.48%	5.37%	15.64%	10.42%	65.09%	4.46%	0.00%	0.00%
16		UNITIZED RETURN		1.00	0.72	2.09	1.39	8.70	0.60	0.00	0.00

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WITNESS: JOHNSON

COLUMBIA GAS OF KENTUCKY, INC.
RATE OF RETURN BY RATE SCHEDULE - @ AUTHORIZED RETURN
FOR THE TWELVE MONTHS ENDED 12/31/2022

TOTAL COMPANY
AVERAGE OF CUSTOMER-DEMAND & DEMAND-COMMODITY
FORECASTED TEST YEAR - ORIGINAL FILING

LINE NO.	ACCT NO.	ACCOUNT TITLE	ALLOC FACTOR (C)	TOTAL COMPANY (D)	GS-RESIDENTIAL (E)	GS-OTHER (F)	IUS (G)	DS-ML (H)	DS/IS (I)	NOT USED (J)	NOT USED (K)
1		TOTAL REVENUES		\$ 174,059,843	\$ 120,709,073	\$ 41,546,467	\$ 82,463	\$ 177,287	\$ 11,544,544	\$ 0	\$ 0
2		COST OF GAS		49,521,727	31,836,723	17,635,646	49,359	0	0	0	0
3		OPERATING & MAINTENANCE EXPENSE		55,965,661	41,108,640	10,462,282	12,246	74,433	4,308,060	0	0
4		DEPRECIATION & AMORTIZATION		19,609,323	14,419,856	3,437,604	4,375	32,740	1,714,743	0	0
5		FEDERAL INCOME TAX		5,494,049	3,701,202	1,154,659	1,987	7,711	628,490	0	0
6		KENTUCKY STATE INCOME TAX		1,461,833	986,966	305,333	520	2,057	166,955	0	0
7		TAXES OTHER THAN INCOME		<u>8,629,744</u>	<u>6,047,488</u>	<u>1,647,112</u>	<u>2,323</u>	<u>13,349</u>	<u>919,472</u>	<u>0</u>	<u>0</u>
8		TOTAL EXPENSES & TAXES		140,682,337	98,100,875	34,642,636	70,810	130,290	7,737,720	0	0
9		OPERATING INCOME		33,377,506	22,608,198	6,903,831	11,652	46,997	3,806,824	0	0
10		INTEREST EXPENSE		9,192,199	6,226,322	1,901,322	3,209	12,943	1,048,403	0	0
11		INCOME AVAILABLE FOR COMMON EQUITY		24,185,307	16,381,876	5,002,509	8,443	34,054	2,758,421	0	0
12		RATE BASE		446,223,290	302,248,642	92,297,197	155,791	628,301	50,893,363	0	0
13		RATE OF RETURN AUTHORIZED ON RATE BASE		7.48%	7.48%	7.48%	7.48%	7.48%	7.48%	0.00%	0.00%
14		UNITIZED RETURN		1.00	1.00	1.00	1.00	1.00	1.00	0.00	0.00

TOTAL COMPANY		COLUMBIA GAS OF KENTUCKY, INC.									
AVERAGE OF CUSTOMER-DEMAND & DEMAND-COMMODITY		DEVELOPMENT OF PROFORMA ADJUSTMENTS									
FORECASTED TEST YEAR - ORIGINAL FILING		FOR THE TWELVE MONTHS ENDED 12/31/2022									
LINE NO.	DESCRIPTION (A)	ALLOC FACTOR (B)	Company (C)	GS-RESIDENTIAL (D)	GS-OTHER (E)	IUS (F)	DS-ML (G)	DS/IS (H)	NOT USED (I)	NOT USED (J)	
1	OPERATING REVENUE		26,694,982	26,105,302	(3,075,255)	2,299	(479,097)	4,141,724	0	0	
2	LESS: GAS COST @ CITY GATE CHANGE		0	0	0	0	0	0	0	0	
3	LESS: UNCOLLECTIBLES @ 0.00428000		114,255	111,731	(13,162)	10	(2,051)	17,727	0	0	
4	LESS: PSC FEES @ 0.00200000		53,390	52,211	(6,151)	5	(958)	8,283	0	0	
5	TAXABLE INCOME FOR STATE INCOME TAX		26,527,337	25,941,360	(3,055,942)	2,284	(476,088)	4,115,714	0	0	
6	LESS: KENTUCKY STATE INCOME TAX @ 0.0500		1,326,367	1,297,068	(152,797)	114	(23,804)	205,786	0	0	
7	TAXABLE INCOME FOR FEDERAL INCOME TAX		25,200,970	24,644,292	(2,903,145)	2,170	(452,284)	3,909,928	0	0	
8	LESS: FEDERAL INCOME TAX @ 0.21000000		5,292,201	5,175,301	(609,661)	456	(94,980)	821,085	0	0	
9	OPERATING INCOME		19,908,769	19,468,991	(2,293,484)	1,714	(357,304)	3,088,843	0	0	

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 WITNESS: JOHNSON

ATTACHMENT KLJ-ACOS-3
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WITNESS: JOHNSON

COLUMBIA GAS OF KENTUCKY, INC.
RATE OF RETURN BY CLASS - @ CURRENT RATES
FOR THE TWELVE MONTHS ENDED 12/31/2022

TOTAL COMPANY
AVERAGE OF CUSTOMER-DEMAND & DEMAND-COMMODITY
FORECASTED TEST YEAR - ORIGINAL FILING

LINE NO.	ACCT NO.	ACCOUNT TITLE	ALLOC FACTOR (C)	TOTAL COMPANY (D)	GS-RESIDENTIAL (E)	GS-OTHER (F)	IUS (G)	DS-ML (H)	DS/IS (I)	NOT USED (J)	NOT USED (K)
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)
1		TOTAL REVENUES [1]		\$ 147,364,861	\$ 94,603,771	\$ 44,621,722	\$ 80,164	\$ 656,384	\$ 7,402,820	\$ 0	\$ 0
2		COST OF GAS		49,521,727	31,836,723	17,635,646	49,359	0	0	0	0
3		OPERATING & MAINTENANCE EXPENSE [2]		55,798,027	40,944,698	10,481,595	12,231	77,442	4,282,050	0	0
4		DEPRECIATION & AMORTIZATION [3]		19,609,323	14,419,856	3,437,604	4,375	32,740	1,714,743	0	0
5		FEDERAL INCOME TAX [4]		201,842	(1,474,099)	1,764,320	1,531	102,691	(192,595)	0	0
6		KENTUCKY STATE INCOME TAX [5]		135,462	(310,102)	458,130	406	25,861	(38,831)	0	0
7		TAXES OTHER THAN INCOME [6]		<u>8,629,744</u>	<u>6,047,488</u>	<u>1,647,112</u>	<u>2,323</u>	<u>13,349</u>	<u>919,472</u>	<u>0</u>	<u>0</u>
8		TOTAL EXPENSES & TAXES		133,896,126	91,464,564	35,424,407	70,225	252,083	6,684,839	0	0
9		OPERATING INCOME		13,468,735	3,139,207	9,197,315	9,939	404,301	717,981	0	0
10		INTEREST EXPENSE [7]		<u>9,192,200</u>	<u>6,226,322</u>	<u>1,901,322</u>	<u>3,209</u>	<u>12,943</u>	<u>1,048,403</u>	<u>0</u>	<u>0</u>
11		INCOME AVAILABLE FOR COMMON EQUITY		4,276,535	(3,087,115)	7,295,993	6,730	391,358	(330,422)	0	0
12		RATE BASE [8]		446,223,290	302,248,642	92,297,197	155,791	628,301	50,893,363	0	0
13		RATE OF RETURN EARNED ON RATE BASE		3.02%	1.04%	9.96%	6.38%	64.35%	1.41%	0.00%	0.00%
14		UNITIZED RETURN		1.00	0.34	3.30	2.11	21.31	0.47	0.00	0.00

REFERENCES: [1] PAGE 11, [2] PAGE 19, [3] PAGE 10, [4] PAGE 24, [5] PAGE 22, [6] PAGE 20, [7] PAGE 23, [8] PAGE 25.

TOTAL COMPANY
AVERAGE OF CUSTOMER-DEMAND & DEMAND-COMMODITY
FORECASTED TEST YEAR - ORIGINAL FILING
COLUMBIA GAS OF KENTUCKY, INC.
GROSS INTANGIBLE, PRODUCTION, & DIST. PLANT ALLOC.
FOR THE TWELVE MONTHS ENDED 12/31/2022
ATTACHMENT KLJ-ACOS-3
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WITNESS: JOHNSON

LINE NO.	ACCT NO.	ACCOUNT TITLE	ALLOC FACTOR	TOTAL COMPANY	GS-RESIDENTIAL	GS-OTHER	IUS	DS-ML	DS/IS	NOT USED	NOT USED
(A)	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)
				\$	\$	\$	\$	\$	\$	\$	\$
1		INTANGIBLE PLANT									
2	301.00	ORGANIZATION		521	364	99	0	1	58	0	0
3	303.00	MISC. INTANGIBLE PLANT		96,335	67,359	18,097	27	140	10,713	0	0
4	303.10	DIS SOFTWARE		943	660	177	0	1	105	0	0
5	303.20	FARA SOFTWARE		0	0	0	0	0	0	0	0
6	303.30	OTHER SOFTWARE		11,158,498	7,802,206	2,096,151	3,075	16,219	1,240,847	0	0
7		TOTAL INTANGIBLE PLANT		11,256,297	7,870,589	2,114,524	3,102	16,361	1,251,723	0	0
8		PRODUCTION PLANT									
9	304.10	LAND		0	0	0	0	0	0	0	0
10	305.00	STRUCTURES & IMPROVEMENTS		0	0	0	0	0	0	0	0
11	311.00	LIQUEFIED PETROLEUM GAS EQUIP		0	0	0	0	0	0	0	0
12		TOTAL PRODUCTION PLANT		0	0	0	0	0	0	0	0
13		DISTRIBUTION PLANT									
14	374.10	LAND - CITY GATE & M/L IND M&R		206	127	44	0	0	35	0	0
15	374.20	LAND - OTHER DISTRIBUTION		876,991	544,128	187,825	343	0	144,695	0	0
16	374.40	LAND RIGHTS - OTHER DISTRIBUTION		1,309,983	812,779	280,559	512	0	216,134	0	0
17	374.50	RIGHTS OF WAY		2,712,842	1,683,182	581,009	1,059	0	447,592	0	0
18	375.20	CITY GATE - MEAS & REG STRUCTURES		2,125	1,318	456	0	0	351	0	0
19	375.30	STRUC & IMPROV-GENERAL M&R		0	0	0	0	0	0	0	0
20	375.40	STRUC & IMPROV-REGULATING		2,881,467	1,787,807	617,123	1,124	0	475,412	0	0
21	375.40	DIRECT STRUC & IMPROV-REGULATING		46,211	0	0	0	46,211	0	0	0
22	375.60	STRUC & IMPROV-DIST. IND. M & R		0	0	0	0	0	0	0	0
23	375.70	STRUC & IMPROV-OTHER DIST. SYSTEM		10,122,957	7,078,138	1,901,623	2,790	14,713	1,125,693	0	0
24	375.71	STRUCT & IMPROV-OTHER DIST. SYSTEM-IMPROV		994,557	695,411	186,830	274	1,445	110,597	0	0
25	375.80	STRUC & IMPROV-COMMUNICATION		0	0	0	0	0	0	0	0
26	376.00	MAINS		376,879,823	233,835,086	80,716,352	146,983	0	62,181,403	0	0
27	376.00	DIRECT MAINS		10,517	0	0	0	10,517	0	0	0
28	378.10	M & R GENERAL		515,128	319,611	110,325	201	0	84,992	0	0
29	378.20	M & R GENERAL - REGULATING		22,166,769	13,753,372	4,747,457	8,645	0	3,657,295	0	0
30	378.30	M & R EQUIP - LOCAL GAS PURCHASES		45,443	28,195	9,733	18	0	7,497	0	0
31	379.10	STA EQUIP - CITY		1,554,144	964,268	332,851	606	0	256,419	0	0
32	380.00	SERVICES		181,670,251	161,277,765	19,765,723	1,817	0	624,946	0	0

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WITNESS: JOHNSON

COLUMBIA GAS OF KENTUCKY, INC.
GROSS DISTRIBUTION & GENERAL PLANT ALLOCATION
FOR THE TWELVE MONTHS ENDED 12/31/2022

TOTAL COMPANY
AVERAGE OF CUSTOMER-DEMAND & DEMAND-COMMODITY
FORECASTED TEST YEAR - ORIGINAL FILING

LINE NO.	ACCT NO.	ACCOUNT TITLE (B)	ALLOC FACTOR (C)	TOTAL COMPANY (D)	GS-RESIDENTIAL (E)	GS-OTHER (F)	IUS (G)	DS-ML (H)	DS/IS (I)	NOT USED (J)	NOT USED (K)
NO.	NO.		(C)	\$	\$	\$	\$	\$	\$	\$	\$
1	380.00	DIRECT SERVICES		0	0	0	0	0	0	0	0
2	381.00	METERS		26,313,729	19,396,639	6,819,203	2,895	0	94,993	0	0
3	382.00	METER INSTALLATIONS		9,807,649	7,229,512	2,541,652	1,079	0	35,406	0	0
4	383.00	HOUSE REGULATORS		6,932,483	5,110,141	1,796,553	763	0	25,026	0	0
5	384.00	HOUSE REG INSTALLATIONS		2,085,059	1,536,960	540,343	229	0	7,527	0	0
6	385.00	IND M&R EQUIPMENT		4,430,201	0	1,386,298	10,057	0	3,033,846	0	0
7	385.00	DIRECT IND M&R EQUIPMENT		873,980	0	0	0	873,980	0	0	0
8	387.20	ODORIZATION		0	0	0	0	0	0	0	0
9	387.41	TELEPHONE		735,015	513,935	138,075	203	1,067	81,735	0	0
10	387.42	RADIO		794,208	555,323	149,193	219	1,154	88,317	0	0
11	387.44	OTHER COMMUNICATION		126,788	88,652	23,817	35	184	14,099	0	0
12	387.45	TELEMETERING		4,787,608	3,347,575	899,363	1,319	6,959	532,391	0	0
13	387.46	OTHER		327,025	228,661	61,433	89	475	36,366	0	0
14		TOTAL DISTRIBUTION PLANT		659,003,159	460,788,585	123,793,840	181,260	956,705	73,282,767	0	0
15		GENERAL PLANT									
16	391.10	OFF FURN & EQUIP - UNSPEC		776,304	542,804	145,831	214	1,128	86,326	0	0
17	391.11	OFF FURN & EQUIP - DATA HAND		0	0	0	0	0	0	0	0
18	391.12	OFF FURN & EQUIP - INFO SYSTEM		1,048,393	733,055	196,944	288	1,523	116,583	0	0
19	392.20	TR EQ - TRAILER > \$1,000		95,778	66,970	17,993	27	139	10,651	0	0
20	392.21	TR EQ - TRAILER < \$1,000		24,462	17,105	4,595	7	36	2,720	0	0
21	394.10	TOOLS,SHOP, & GAR EQ-GARAGE & SERV		9,739	6,809	1,830	3	14	1,082	0	0
22	394.13	TOOLS,SHOP, & GAR EQ-UND TANK CLEANUP		0	0	0	0	0	0	0	0
23	393.00	STORES EQUIPMENT		0	0	0	0	0	0	0	0
24	394.20	SHOP EQUIPMENT		0	0	0	0	0	0	0	0
25	394.30	TOOLS & OTHER EQUIPMENT		4,387,484	3,067,802	824,200	1,209	6,377	487,897	0	0
26	395.00	LABORATORY EQUIPMENT		4,162	2,910	782	1	6	463	0	0
27	396.00	POWER OP EQUIP-GEN TOOLS		185,547	129,737	34,855	51	269	20,633	0	0
28	397.50	COMMUNICATION EQUIP - TELEMETERING		0	0	0	0	0	0	0	0
29	398.00	MISCELLANEOUS EQUIPMENT		101,687	71,101	19,102	27	147	11,307	0	0
30		TOTAL GENERAL PLANT		6,633,556	4,638,293	1,246,132	1,827	9,639	737,662	0	0
31		TOTAL PLANT IN SERVICE (101 - 106)		676,893,011	473,297,467	127,154,496	186,189	982,705	75,272,152	0	0

ATTACHMENT KLJ-ACOS-3
PAGE 8 OF 129
WITNESS: JOHNSON

COLUMBIA GAS OF KENTUCKY, INC.
GROSS DISTRIBUTION & GENERAL PLANT DEPRECIATION RESERVE ALLOC
FOR THE TWELVE MONTHS ENDED 12/31/2022

TOTAL COMPANY
AVERAGE OF CUSTOMER-DEMAND & DEMAND-COMMODITY
FORECASTED TEST YEAR - ORIGINAL FILING

LINE NO.	ACCT NO.	ACCOUNT TITLE	ALLOC FACTOR	TOTAL COMPANY	GS-RESIDENTIAL	GS-OTHER	IUS	DS-ML	DS/IS	NOT USED	NOT USED
(A)	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)
				\$	\$	\$	\$	\$	\$	\$	\$
1	381.00	METERS		9,434,827	6,954,694	2,445,035	1,038	0	34,060	0	0
2	382.00	METER INSTALLATIONS		5,609,411	4,134,865	1,453,679	617	0	20,250	0	0
3	383.00	HOUSE REGULATORS		2,237,904	1,649,626	579,953	246	0	8,079	0	0
4	384.00	HOUSE REG INSTALLATIONS		1,787,116	1,317,337	463,131	197	0	6,451	0	0
5	385.00	IND M&R EQUIPMENT		974,180	0	304,840	2,211	0	667,128	0	0
6	385.00	DIRECT IND M&R EQUIPMENT		188,149	0	0	0	188,149	0	0	0
7	387.20	ODORIZATION		(59,912)	(41,892)	(11,254)	(17)	(87)	(6,662)	0	0
8	387.41	TELEPHONE		511,622	357,734	96,109	141	743	56,893	0	0
9	387.42	RADIO		688,465	481,387	129,330	190	1,000	76,558	0	0
10	387.44	OTHER COMMUNICATION		63,549	44,434	11,938	18	92	7,067	0	0
11	387.45	TELEMETERING		623,508	435,967	117,128	172	907	69,335	0	0
12	387.46	OTHER		160,972	112,555	30,239	44	234	17,900	0	0
13		TOTAL DISTRIBUTION PLANT		169,203,758	125,947,920	29,506,368	34,705	212,244	13,502,519	0	0
14		GENERAL PLANT									
15	391.10	OFF FURN & EQUIP - UNSPEC		14,192	9,924	2,666	4	20	1,578	0	0
16	391.11	OFF FURN & EQUIP - DATA HAND		(25,815)	(18,051)	(4,850)	(7)	(38)	(2,871)	0	0
17	391.12	OFF FURN & EQUIP - INFO SYSTEM		965,569	675,142	181,385	266	1,404	107,373	0	0
18	392.20	TR EQ - TRAILER > \$1,000		62,669	43,819	11,772	18	91	6,969	0	0
19	392.21	TR EQ - TRAILER < \$1,000		46,552	32,550	8,744	13	68	5,177	0	0
20	394.10	TOOLS,SHOP, & GAR EQ-GARAGE & SERV		3,484	2,436	655	0	5	388	0	0
21	394.13	TOOLS,SHOP, & GAR EQ-UND TANK CLEANUP		37,937	26,526	7,126	11	55	4,219	0	0
22	393.00	STORES EQUIPMENT		0	0	0	0	0	0	0	0
23	394.20	SHOP EQUIPMENT		185	129	34	0	0	20	0	0
24	394.30	TOOLS & OTHER EQUIPMENT		1,618,926	1,131,980	304,120	446	2,353	180,027	0	0
25	395.00	LABORATORY EQUIPMENT		3,734	2,611	702	0	5	415	0	0
26	396.00	POWER OP EQUIP-GEN TOOLS		152,924	106,927	28,727	42	222	17,006	0	0
27		RETIREMENT WORK IN PROGRESS		0	0	0	0	0	0	0	0
28	398.00	MISCELLANEOUS EQUIPMENT		54,210	37,905	10,183	15	79	6,027	0	0
29		TOTAL GENERAL PLANT		2,934,567	2,051,898	551,264	808	4,264	326,328	0	0
30		TOTAL PLANT RESERVE		176,792,389	131,254,017	30,931,909	36,796	223,273	14,346,388	0	0

ATTACHMENT KLJ-ACOS-3
PAGE 10 OF 129
WITNESS: JOHNSON

COLUMBIA GAS OF KENTUCKY, INC.
GROSS DISTRIBUTION & GENERAL PLANT DEPRECIATION EXPENSE
FOR THE TWELVE MONTHS ENDED 12/31/2022

TOTAL COMPANY
AVERAGE OF CUSTOMER-DEMAND & DEMAND-COMMODITY
FORECASTED TEST YEAR - ORIGINAL FILING

LINE NO.	ACCT NO.	ACCOUNT TITLE	ALLOC FACTOR	COMPANY	GS-RESIDENTIAL	GS-OTHER	IUS	DS-ML	DS/IS	NOT USED	NOT USED
(A)	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)
				\$	\$	\$	\$	\$	\$	\$	\$
1	381.00	METERS		1,114,707	821,684	288,876	123	0	4,024	0	0
2	382.00	METER INSTALLATIONS		173,568	127,942	44,980	19	0	627	0	0
3	383.00	HOUSE REGULATORS		135,832	100,126	35,201	15	0	490	0	0
4	384.00	HOUSE REG INSTALLATIONS		200,160	147,544	51,871	22	0	723	0	0
5	385.00	IND M&R EQUIPMENT		163,578	0	51,187	371	0	112,020	0	0
6	385.00	DIRECT IND M&R EQUIPMENT		27,232	0	0	0	27,232	0	0	0
7	387.20	ODORIZATION		0	0	0	0	0	0	0	0
8	387.41	TELEPHONE		23,448	16,396	4,405	6	35	2,608	0	0
9	387.42	RADIO		25,332	17,712	4,758	7	37	2,817	0	0
10	387.44	OTHER COMMUNICATION		4,044	2,828	760	0	6	450	0	0
11	387.45	TELEMETERING		152,588	106,692	28,664	41	221	16,968	0	0
12	387.46	OTHER		31,104	21,749	5,842	9	45	3,458	0	0
13		TOTAL DISTRIBUTION PLANT		16,946,423	12,557,911	2,937,373	3,642	28,873	1,418,627	0	0
14		GENERAL PLANT									
15	391.10	OFF FURN & EQUIP - UNSPEC		131,330	91,828	24,670	36	191	14,603	0	0
16	391.11	OFF FURN & EQUIP - DATA HAND		10,327	7,221	1,940	3	14	1,148	0	0
17	391.12	OFF FURN & EQUIP - INFO SYSTEM		243,761	170,442	45,791	67	354	27,107	0	0
18	392.20	TR EQ - TRAILER > \$1,000		828	579	155	0	1	92	0	0
19	392.21	TR EQ - TRAILER < \$1,000		216	151	40	0	0	25	0	0
20	394.10	TOOLS,SHOP, & GAR EQ-GARAGE & SERV		384	269	72	0	1	42	0	0
21	394.13	TOOLS,SHOP, & GAR EQ-UND TANK CLEANUP		0	0	0	0	0	0	0	0
22	393.00	STORES EQUIPMENT		0	0	0	0	0	0	0	0
23	394.20	SHOP EQUIPMENT		0	0	0	0	0	0	0	0
24	394.30	TOOLS & OTHER EQUIPMENT		152,827	106,859	28,709	42	222	16,994	0	0
25	395.00	LABORATORY EQUIPMENT		208	145	39	0	0	22	0	0
26	396.00	POWER OP EQUIP-GEN TOOLS		0	0	0	0	0	0	0	0
27	398.00	MISCELLANEOUS EQUIPMENT		12,521	8,755	2,352	4	18	1,392	0	0
28		TOTAL GENERAL PLANT		552,402	386,249	103,768	152	801	61,425	0	0
29		TOTAL DEPRECIATION EXPENSE		19,609,323	14,419,856	3,437,604	4,375	32,740	1,714,743	0	0

ATTACHMENT KLJ-ACOS-3
PAGE 11 OF 129
WITNESS: JOHNSON

COLUMBIA GAS OF KENTUCKY, INC.
OPERATING REVENUE @ CURRENT RATES
FOR THE TWELVE MONTHS ENDED 12/31/2022

TOTAL COMPANY
AVERAGE OF CUSTOMER-DEMAND & DEMAND-COMMODITY
FORECASTED TEST YEAR - ORIGINAL FILING

LINE NO.	ACCT NO.	ACCOUNT TITLE (B)	ALLOC FACTOR (C)	TOTAL COMPANY (D)	GS-RESIDENTIAL (E)	GS-OTHER (F)	IUS (G)	DS-ML (H)	DS/IS (I)	NOT USED (J)	NOT USED (K)
				\$	\$	\$	\$	\$	\$	\$	\$
1		OPERATING REVENUE									
2	480.00	RESIDENTIAL SALES		86,356,277	86,356,277	0	0	0	0	0	0
3	481.10	COMMERCIAL SALES		35,475,442	0	35,475,442	0	0	0	0	0
4	481.20	INDUSTRIAL SALES		1,780,486	0	1,700,544	79,943	0	0	0	0
5		TOTAL SALES REVENUE		123,612,205	86,356,277	37,175,985	79,943	0	0	0	0
6	487.00	FORFEITED DISCOUNTS		390,078	249,855	118,555	213	1,748	19,707	0	0
7	488.00	MISC. SERVICE REVENUE		117,501	104,819	12,617	1	5	59	0	0
8	489.00	REVENUE FROM TRANSPORTATION		22,525,103	7,250,553	7,237,254	0	654,602	7,382,694	0	0
9	495.00	OTHER		719,974	642,267	77,311	7	29	360	0	0
10		TOTAL OTHER GAS DEPT REVENUE		23,752,656	8,247,494	7,445,737	221	656,384	7,402,820	0	0
11		TOTAL OPERATING REVENUE		147,364,861	94,603,771	44,621,722	80,164	656,384	7,402,820	0	0

ATTACHMENT KLJ-ACOS-3
 PAGE 12 OF 129
 WITNESS: JOHNSON

COLUMBIA GAS OF KENTUCKY, INC.
 PRODUCTION EXPENSE ALLOCATION
 FOR THE TWELVE MONTHS ENDED 12/31/2022

TOTAL COMPANY
 AVERAGE OF CUSTOMER-DEMAND & DEMAND-COMMODITY
 FORECASTED TEST YEAR - ORIGINAL FILING

LINE NO.	ACCT NO.	ACCOUNT TITLE	ALLOC FACTOR	TOTAL COMPANY	GS-RESIDENTIAL	GS-OTHER	IUS	DS-ML	DS/IS	NOT USED (J)	NOT USED (K)
(A)	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)
				\$	\$	\$	\$	\$	\$	\$	\$
1		OPERATING EXPENSES									
2		PRODUCTION EXPENSES - OPERATION									
3	717	LIQUE PETRO GAS EXP - LABOR		0	0	0	0	0	0	0	0
4	717	LIQUE PETRO GAS EXP - M&E		0	0	0	0	0	0	0	0
5	723	LIQUIFIED PETROLEUM GAS PROCESS		0	0	0	0	0	0	0	0
6	728	LIQUIFIED PETROLEUM GAS		0	0	0	0	0	0	0	0
7		TOTAL OPERATION		0	0	0	0	0	0	0	0
8		PRODUCTION EXPENSES - MAINTENANCE									
9	741	STRUCTURES & IMPROV - LABOR		0	0	0	0	0	0	0	0
10	741	STRUCTURES & IMPROV - M&E		0	0	0	0	0	0	0	0
11	742	PRODUCTION EQUIPMENT - LABOR		0	0	0	0	0	0	0	0
12	742	PRODUCTION EQUIPMENT - M&E		0	0	0	0	0	0	0	0
13		TOTAL MAINTENANCE		0	0	0	0	0	0	0	0
14		TOTAL MANUFACTURED GAS		0	0	0	0	0	0	0	0
15		OTHER GAS SUPPLIES EXPENSE									
16	803 - 806										
17	& 808	COST OF GAS @ CITY GATE		49,521,727	31,836,723	17,635,646	49,359	0	0	0	0
18	807	OTHER PURCHASED GAS - LABOR		0	0	0	0	0	0	0	0
19	807	OTHER PURCHASED GAS - M & E		393,577	253,023	140,161	394	0	0	0	0
20	812	GAS USED IN OPERATIONS		(71,454)	(45,936)	(25,446)	(71)	0	0	0	0
21		TOTAL OTHER GAS SUPPLIES EXP		49,843,850	32,043,810	17,750,361	49,682	0	0	0	0
22		TOTAL PRODUCTION EXPENSE		49,843,850	32,043,810	17,750,361	49,682	0	0	0	0

TOTAL COMPANY		COLUMBIA GAS OF KENTUCKY, INC.		ATTACHMENT KLJ-ACOS-3						
AVERAGE OF CUSTOMER-DEMAND & DEMAND-COMMODITY		DISTRIBUTION EXPENSE ALLOCATION - LABOR		PAGE 13 OF 129						
FORECASTED TEST YEAR - ORIGINAL FILING		FOR THE TWELVE MONTHS ENDED 12/31/2022		WITNESS: JOHNSON						
LINE NO.	ACCT	ALOC	COMPANY	GS-RESIDENTIAL	GS-OTHER	IUS	DS-ML	DS/IS	NOT USED	NOT USED
(A)	(B)	FACTOR	(D)	(E)	(F)	(G)		(I)	(J)	(K)
		(C)	\$	\$	\$	\$	\$	\$	\$	\$
1	DISTRIBUTION EXPENSES									
2	870 SUPERVISION & ENGINEERING		621,289	436,436	135,285	145	1,446	47,977	0	0
3	871 DISTRIBUTION LOAD DISPATCH		81,322	29,318	21,200	40	0	30,764	0	0
4	874 MAINS & SERVICES		2,572,258	1,819,546	462,737	690	47	289,238	0	0
5	875 M & R - GENERAL		193,030	119,762	41,339	75	5	31,848	0	0
6	876 M & R - INDUSTRIAL		67,768	0	17,712	129	11,166	38,761	0	0
7	878 METERS & HOUSE REGULATORS		1,240,231	914,211	321,406	136	0	4,477	0	0
8	879 CUSTOMER INSTALLATION		2,489,719	1,835,247	645,211	274	0	8,988	0	0
9	880 OTHER		530,850	372,905	115,591	124	1,235	40,993	0	0
10	881 RENTS		0	0	0	0	0	0	0	0
11	TOTAL OPERATION		7,796,468	5,527,425	1,760,481	1,613	13,899	493,046	0	0
12	MAINTENANCE									
13	885 SUPERVISION & ENGINEERING		79,911	56,135	17,401	18	185	6,171	0	0
14	886 STRUCTURES & IMPROVEMENTS		7,198	4,466	1,541	3	0	1,188	0	0
15	887 MAINS		1,095,363	679,596	234,583	427	32	180,724	0	0
16	889 M & R - GENERAL		310,688	192,760	66,537	121	9	51,261	0	0
17	890 M & R - INDUSTRIAL		54,126	0	14,146	103	8,918	30,958	0	0
18	892 SERVICES		555,440	493,092	60,432	6	0	1,911	0	0
19	893 METERS & HOUSE REGULATORS		10,802	7,962	2,799	1	0	39	0	0
20	894 OTHER EQUIPMENT		170,296	119,627	37,082	40	397	13,151	0	0
21	TOTAL MAINTENANCE		2,283,824	1,553,638	434,521	719	9,541	285,403	0	0

ATTACHMENT KLJ-ACOS-3
 PAGE 15 OF 129
 WITNESS: JOHNSON

COLUMBIA GAS OF KENTUCKY, INC.
 DISTRIBUTION AND A&G EXPENSE ALLOCATION - LABOR
 FORTHE TWELVEMONTHSENDED12/31/2022

TOTAL COMPANY
 AVERAGE OF CUSTOMER-DEMAND & DEMAND-COMMODITY
 FORECASTED TEST YEAR - ORIGINAL FILING

LINE NO.	ACCT NO.	ACCOUNT TITLE	ALLOC FACTOR	TOTAL COMPANY	GS-RESIDENTIAL	GS-OTHER	IUS	DS-ML	DS/IS	NOT USED	NOT USED
(A)	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)
				\$	\$	\$	\$	\$	\$	\$	\$
1		SALES									
2	911	SUPERVISION		0	0	0	0	0	0	0	0
3	912	DEMONSTRATION & SELLING		0	0	0	0	0	0	0	0
4	913	ADVERTISING		0	0	0	0	0	0	0	0
5	916	MISC.		0	0	0	0	0	0	0	0
6		TOTAL SALES		0	0	0	0	0	0	0	0
7		TOTAL DISTRIBUTION EXPENSES		10,605,151	7,549,274	2,251,361	2,337	23,461	778,711	0	0
8		ADMINISTRATIVE & GENERAL									
9	920	SALARIES		2,329,719	1,658,396	494,583	520	5,154	171,065	0	0
10	921	OFFICE SUPPLIES & EXPENSES		27,370	19,483	5,811	6	60	2,010	0	0
11	922	ADMIN. EXPENSES TRANSFERRED		0	0	0	0	0	0	0	0
12	923	OUTSIDE SERVICES		1,580	1,125	336	0	3	116	0	0
13	924	PROPERTY INSURANCE		0	0	0	0	0	0	0	0
14	925	INJURIES AND DAMAGES		0	0	0	0	0	0	0	0
15	926	EMPLOYEE PENSIONS & BENEFITS		5,870	4,178	1,247	1	13	430	0	0
16	928	REG COMMISSION EXP - GENERAL		0	0	0	0	0	0	0	0
17	930.10	MISC. - INSTITUT & GOODWILL ADV		0	0	0	0	0	0	0	0
18	930.20	MISC. - GENERAL		0	0	0	0	0	0	0	0
19	931	RENTS		0	0	0	0	0	0	0	0
20	935.13	MAINT. STRUCTURES & IMPROV.		0	0	0	0	0	0	0	0
21	935.23	MAINT. - GEN'L OFFICE		0	0	0	0	0	0	0	0
22	932	FURNITURE & EQUIPMENT		0	0	0	0	0	0	0	0
23		MAINT.-MISCELLANEOUS		0	0	0	0	0	0	0	0
		TOTAL ADMIN & GENERAL - LABOR		2,364,539	1,683,182	501,977	527	5,230	173,621	0	0
24		TOTAL O & M EXPENSE - LABOR		12,969,690	9,232,456	2,753,338	2,864	28,691	952,332	0	0

TOTAL COMPANY		COLUMBIA GAS OF KENTUCKY, INC.				ATTACHMENT KLJ-ACOS-3					
AVERAGE OF CUSTOMER-DEMAND & DEMAND-COMMODITY		DISTRIBUTION EXPENSE ALLOCATION - M & E				PAGE 16 OF 129					
FORECASTED TEST YEAR - ORIGINAL FILING		FOR THE TWELVE MONTHS ENDED 12/31/2022				WITNESS: JOHNSON					
LINE NO.	ACCT NO.	ACCOUNT TITLE	ALLOC FACTOR	COMPANY	GS-RESIDENTIAL	GS-OTHER	IUS	DS-ML	DS/IS	NOT USED	NOT USED
(A)	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)
				\$	\$	\$	\$	\$	\$	\$	\$
1		DISTRIBUTION EXPENSES									
2	870	SUPERVISION & ENGINEERING		886,031	603,098	177,841	264	1,251	103,579	0	0
3	871	DISTRIBUTION LOAD DISPATCH		34,977	12,610	9,118	17	0	13,232	0	0
4	874	MAINS & SERVICES		5,557,286	3,931,074	999,729	1,492	102	624,890	0	0
5	875	M & R - GENERAL		160,422	99,530	34,356	63	5	26,468	0	0
6	876	M & R - INDUSTRIAL		32,369	0	8,460	62	5,333	18,514	0	0
7	878	METERS & HOUSE REGULATORS		309,111	227,855	80,106	34	0	1,116	0	0
8	879	CUSTOMER INSTALLATION		877,080	646,522	227,295	96	0	3,166	0	0
9	880	OTHER		808,390	550,251	162,257	239	1,140	94,501	0	0
10	881	RENTS		46,710	31,795	9,375	14	65	5,460	0	0
11		TOTAL OPERATION		8,712,375	6,102,735	1,708,537	2,281	7,896	890,926	0	0
12		MAINTENANCE									
13	885	SUPERVISION & ENGINEERING		8,982	6,114	1,803	3	13	1,050	0	0
14	886	STRUCTURES & IMPROVEMENTS		172,361	106,938	36,913	67	5	28,437	0	0
15	887	MAINS		1,882,864	1,168,185	403,235	735	56	310,654	0	0
16	889	M & R - GENERAL		570,481	353,944	122,174	223	16	94,124	0	0
17	890	M & R - INDUSTRIAL		50,848	0	13,290	97	8,378	29,084	0	0
18	892	SERVICES		63,050	55,973	6,860	1	0	217	0	0
19	893	METERS & HOUSE REGULATORS		129,799	95,679	33,637	14	0	469	0	0
20	894	OTHER EQUIPMENT		215,942	146,986	43,343	64	305	25,244	0	0
21		TOTAL MAINTENANCE		3,094,327	1,933,819	661,255	1,204	8,773	489,279	0	0

ATTACHMENT KLJ-ACOS-3
 PAGE 17 OF 129
 WITNESS: JOHNSON

COLUMBIA GAS OF KENTUCKY, INC.
 DISTRIBUTION EXPENSE ALLOCATION - M & E
 FOR THE TWELVE MONTHS ENDED 12/31/2022

TOTAL COMPANY
 AVERAGE OF CUSTOMER-DEMAND & DEMAND-COMMODITY
 FORECASTED TEST YEAR - ORIGINAL FILING

LINE NO.	ACCT NO.	ACCOUNT TITLE	ALLOC FACTOR (C)	TOTAL COMPANY (D)	GS-RESIDENTIAL (E)	GS-OTHER (F)	IUS (G)	DS-ML (H)	DS/IS (I)	NOT USED (J)	NOT USED (K)
	(A)	(B)	(C)	\$	\$	\$	\$	\$	\$	\$	\$
1		CUSTOMER ACCOUNTS		0	0	0	0	0	0	0	0
2	901	SUPERVISION		186,502	166,373	20,027	2	7	93	0	0
3	902	METER READING		3,561,729	3,177,312	382,458	36	142	1,781	0	0
4	903	CUSTOMER RECORDS & COLLECTIONS		236,307	190,135	45,933	7	19	213	0	0
5	904	UNCOLLECTIBLE ACCOUNTS		8,946	7,980	961	0	0	4	0	0
6	905	MISC.		0	0	0	0	0	0	0	0
7	920	SALARIES		0	0	0	0	0	0	0	0
8	921	OFFICE SUPPLIES AND EXPENSE		0	0	0	0	0	0	0	0
9	931	RENTS		0	0	0	0	0	0	0	0
10	935	GENERAL PLANT MAINTENANCE		0	0	0	0	0	0	0	0
11		TOTAL CUSTOMER ACCT.		3,993,484	3,541,800	449,379	45	168	2,091	0	0
12		CUSTOMER SERVICE & INFORMATIONAL		0	0	0	0	0	0	0	0
13	907	SUPERVISION		1,612,554	1,438,511	173,156	16	65	806	0	0
14	908	CUSTOMER ASSISTANCE		24,258	21,640	2,605	0	1	12	0	0
15	909	INFO. & INSTRUCTIONAL		294,785	262,969	31,654	3	12	147	0	0
16	910	MISCELLANEOUS		0	0	0	0	0	0	0	0
17	920	SALARIES		0	0	0	0	0	0	0	0
18	921	OFFICE SUPPLIES AND EXPENSE		0	0	0	0	0	0	0	0
19	931	RENTS		0	0	0	0	0	0	0	0
20	935	GENERAL PLANT MAINTENANCE		0	0	0	0	0	0	0	0
21		TOTAL CUSTOMER SERVICE & INFO.		1,931,597	1,723,120	207,415	19	78	965	0	0

TOTAL COMPANY		COLUMBIA GAS OF KENTUCKY, INC.		ATTACHMENT KLJ-ACOS-3							
AVERAGE OF CUSTOMER-DEMAND & DEMAND-COMMODITY		DISTRIBUTION EXPENSE ALLOCATION - M & E		PAGE 18 OF 129							
FORECASTED TEST YEAR - ORIGINAL FILING		FOR THE TWELVE MONTHS ENDED 12/31/2022		WITNESS: JOHNSON							
LINE NO.	ACCT NO.	ACCOUNT TITLE (B)	ALLOC FACTOR (C)	COMPANY (D)	GS-RESIDENTIAL (E)	GS-OTHER (F)	IUS (G)	DS-ML (H)	DS/IS (I)	NOT USED (J)	NOT USED (K)
				\$	\$	\$	\$	\$	\$	\$	\$
1		SALES									
2	911	SUPERVISION		7,266	6,482	780	0	0	4	0	0
3	912	DEMONSTRATION & SELLING		6,113	5,453	656	0	0	3	0	0
4	913	ADVERTISING		27,557	24,583	2,959	0	1	14	0	0
5	916	MISC.		0	0	0	0	0	0	0	0
6		TOTAL SALES		40,936	36,518	4,395	0	1	21	0	0
7		TOTAL DISTRIBUTION EXPENSES		17,772,718	13,337,992	3,030,981	3,549	16,916	1,383,282	0	0
8		ADMINISTRATIVE & GENERAL									
9	920	SALARIES		6,482,588	4,848,012	1,122,264	1,401	6,137	504,774	0	0
10	921	OFFICE SUPPLIES & EXPENSES		1,406,830	1,052,100	243,549	304	1,332	109,544	0	0
11	922	ADMIN. EXPENSES TRANSFERRED		0	0	0	0	0	0	0	0
12	923	OUTSIDE SERVICES		6,939,752	5,189,903	1,201,408	1,500	6,570	540,372	0	0
13	924	PROPERTY INSURANCE		49,603	37,096	8,587	12	47	3,862	0	0
14	925	INJURIES AND DAMAGES		2,568,503	1,809,932	545,795	605	5,263	206,906	0	0
15	926	EMPLOYEE PENSIONS & BENEFITS		5,068,356	3,571,489	1,077,004	1,194	10,385	408,283	0	0
16	926	DIRECT EMPLOYEE PENSIONS & BENEFITS		0	0	0	0	0	0	0	0
17	928	REG COMMISSION EXP - GENERAL		161,827	121,023	28,015	35	153	12,600	0	0
18	928	REGULATORY COMMISSION EXP - PSC @ 0.002000		294,730	220,414	51,023	63	280	22,950	0	0
19	930.10	MISC. - INSTITUT & GOODWILL ADV		18,771	14,038	3,249	4	18	1,461	0	0
20	930.20	MISC. - GENERAL		(678)	(507)	(117)	0	(1)	(53)	0	0
21	931	RENTS		876,402	655,418	151,722	189	830	68,242	0	0
22	935.13	MAINT. STRUCTURES & IMPROV.		0	0	0	0	0	0	0	0
23	935.23	MAINT. - GEN'L OFFICE		0	0	0	0	0	0	0	0
24	932	FURNITURE & EQUIPMENT		866,811	648,245	150,062	188	821	67,495	0	0
25		MAINT.-MISCELLANEOUS		24,733,496	18,167,163	4,582,561	5,495	31,835	1,946,436	0	0
26		TOTAL O & M EXPENSE - M & E		42,828,338	31,712,242	7,728,257	9,367	48,751	3,329,718	0	0

ATTACHMENT KLJ-ACOS-3
 PAGE 19 OF 129
 WITNESS: JOHNSON

COLUMBIA GAS OF KENTUCKY, INC.
 OPERATION & MAINTENANCE EXPENSE SUMMARY
 FOR THE TWELVE MONTHS ENDED 12/31/2022

TOTAL COMPANY
 AVERAGE OF CUSTOMER-DEMAND & DEMAND-COMMODITY
 FORECASTED TEST YEAR - ORIGINAL FILING

LINE NO.	ACCT NO.	ACCOUNT TITLE	ALLOC FACTOR	COMPANY	GS-RESIDENTIAL	GS-OTHER	IUS	DS-ML	DS/IS	NOT USED	NOT USED
(A)	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)
				\$	\$	\$	\$	\$	\$	\$	\$
1		LABOR									
2		PRODUCTION									
3		DISTRIBUTION - O&M OPERATION	PAGE 13	0	0	0	0	0	0	0	0
4		DISTRIBUTION - O&M MAINT.	PAGE 14	7,796,468	5,527,425	1,760,481	1,613	13,899	493,046	0	0
5		CUSTOMER ACCOUNTS	PAGE 14	2,283,824	1,553,638	434,521	719	9,541	285,403	0	0
6		CUSTOMER SERVICE & INFOR.	PAGE 15	524,859	468,211	56,359	5	21	262	0	0
7		SALES	PAGE 15	0	0	0	0	0	0	0	0
8		ADMINISTRATIVE & GENERAL	PAGE 16	0	0	0	0	0	0	0	0
9		TOTAL LABOR EXPENSE	PAGE 16	<u>2,364,539</u>	<u>1,683,182</u>	<u>501,977</u>	<u>527</u>	<u>5,230</u>	<u>173,621</u>	<u>0</u>	<u>0</u>
				12,969,690	9,232,456	2,753,338	2,864	28,691	952,332	0	0
10		M & E									
11		PRODUCTION									
12		DISTRIBUTION - O&M OPERATION	PAGE 13	322,123	207,087	114,715	323	0	0	0	0
13		DISTRIBUTION - O&M MAINT.	PAGE 17	8,712,375	6,102,735	1,708,537	2,281	7,896	890,926	0	0
14		CUSTOMER ACCOUNTS	PAGE 17	3,094,327	1,933,819	661,255	1,204	8,773	489,279	0	0
15		CUSTOMER SERVICE & INFOR.	PAGE 18	3,993,484	3,541,800	449,379	45	168	2,091	0	0
16		SALES	PAGE 18	1,931,597	1,723,120	207,415	19	78	965	0	0
17		ADMINISTRATIVE & GENERAL	PAGE 19	40,936	36,518	4,395	0	1	21	0	0
18		TOTAL M & E EXPENSE	PAGE 19	<u>24,733,496</u>	<u>18,167,163</u>	<u>4,582,561</u>	<u>5,495</u>	<u>31,835</u>	<u>1,946,436</u>	<u>0</u>	<u>0</u>
				42,828,338	31,712,242	7,728,257	9,367	48,751	3,329,718	0	0
19		TOTAL O & M EXPENSES		55,798,027	40,944,698	10,481,595	12,231	77,442	4,282,050	0	0

TOTAL COMPANY		COLUMBIA GAS OF KENTUCKY, INC.		ATTACHMENT KLJ-ACOS-3							
AVERAGE OF CUSTOMER-DEMAND & DEMAND-COMMODITY		TAXES OTHER THAN INCOME		PAGE 20 OF 129							
FORECASTED TEST YEAR - ORIGINAL FILING		FOR THE TWELVE MONTHS ENDED 12/31/2022		WITNESS: JOHNSON							
LINE NO.	ACCT NO.	ACCOUNT TITLE	ALLOC FACTOR	TOTAL COMPANY	GS-RESIDENTIAL	GS-OTHER	IUS	DS-ML	DS/IS	NOT USED	NOT USED
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)
1	408	TAXES BASED ON PROPERTY	7,566,243	5,290,442	1,421,338	2,085	10,997	841,381	0	0	0
2	408	TAXES BASED ON PAYROLL	1,063,501	757,046	225,774	238	2,352	78,091	0	0	0
3	408	OTHER TAXES	0	0	0	0	0	0	0	0	0
4		TOTAL TAXES OTHER THAN FIT	8,629,744	6,047,488	1,647,112	2,323	13,349	919,472	0	0	0

ATTACHMENT KLJ-ACOS-3
PAGE 21 OF 129
WITNESS: JOHNSON

COLUMBIA GAS OF KENTUCKY, INC.
KENTUCKY STATE INCOME TAX
FOR THE TWELVE MONTHS ENDED 12/31/2022

TOTAL COMPANY
AVERAGE OF CUSTOMER-DEMAND & DEMAND-COMMODITY
FORECASTED TEST YEAR - ORIGINAL FILING

LINE NO.	ACCT NO.	ACCOUNT TITLE	ALLOC FACTOR	COMPANY	GS-RESIDENTIAL	GS-OTHER	IUS	DS-ML	DS/IS	NOT USED	NOT USED
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	
			\$	\$	\$	\$	\$	\$	\$	\$	\$
1		OPERATING INCOME BEFORE TAXES (PAGE 23, LINE 3)	13,806,039	1,355,006	11,419,766	11,876	532,853	486,555	0	0	0
2		LESS: RECONCILING ITEMS:									
3		IMPUTED INTEREST	9,192,200	6,226,322	1,901,322	3,209	12,943	1,048,403	0	0	0
4		FEDERAL FLOW-THROUGH STATUTORY ADJ	99,430	69,523	18,678	27	144	11,057	0	0	0
5		FEDERAL TIMING STATUTORY ADJUSTMENTS	(15,967,877)	(11,165,004)	(2,999,605)	(4,399)	(23,209)	(1,775,660)	0	0	0
6		STATE BONUS DISALLOWANCE	(5,457,018)	(3,815,638)	(1,025,114)	(1,504)	(7,932)	(606,831)	0	0	0
7		NON DEDUCTIBLE EMPLOYEE EXPENSE	78,801	56,094	16,729	17	174	5,785	0	0	0
8		TOTAL RECONCILING ITEMS	(21,246,664)	(14,855,025)	(3,989,312)	(5,859)	(30,823)	(2,365,649)	0	0	0
9		TAXABLE INCOME	(16,632,825)	(19,726,341)	5,529,132	2,808	489,087	(2,927,497)	0	0	0
10		STATE INCOME TAX @ 5.00%	(831,641)	(986,317)	276,456	140	24,454	(146,375)	0	0	0
11		PLUS: FOREIGN TAX PAYMENTS	0	0	0	0	0	0	0	0	0
12		KENTUCKY STATE INCOME TAX - CURRENT	(831,641)	(986,317)	276,456	140	24,454	(146,375)	0	0	0

TOTAL COMPANY		COLUMBIA GAS OF KENTUCKY, INC.		ATTACHMENT KLJ-ACOS-3						
AVERAGE OF CUSTOMER-DEMAND & DEMAND-COMMODITY		KENTUCKY STATE INCOME TAX		PAGE 22 OF 129						
FORECASTED TEST YEAR - ORIGINAL FILING		FOR THE TWELVE MONTHS ENDED 12/31/2022		WITNESS: JOHNSON						
LINE NO.	ACCT	ALLOC FACTOR (C)	TOTAL COMPANY (D)	GS-RESIDENTIAL (E)	GS-OTHER (F)	IUS (G)	DS-ML (H)	DS/IS (I)	NOT USED (J)	NOT USED (K)
	(A)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)
			\$	\$	\$	\$	\$	\$	\$	\$
1	DEFERRED TAXES									
2	RECONCILIATION ITEMS:									
3	PROVISION FOR DEF STATE INCOME TAX		1,071,245	749,032	201,236	295	1,557	119,124	0	0
4	FLOW-THROUGH EXCESS BOOK/TAX DEPREC.-STATE		(8,851)	(6,188)	(1,662)	(3)	(12)	(984)	0	0
5	AMORTIZATION OF EXCESS ADIT-STATE		(95,291)	(66,629)	(17,900)	(26)	(138)	(10,596)	0	0
6	TOTAL DEFERRED INCOME TAX		967,103	676,215	181,674	266	1,407	107,544	0	0
7	TOTAL KENTUCKY STATE INCOME TAX EXPENSE		135,462	(310,102)	458,130	406	25,861	(38,831)	0	0

ATTACHMENT KLJ-ACOS-3
PAGE 23 OF 129
WITNESS: JOHNSON

COLUMBIA GAS OF KENTUCKY, INC.
FEDERAL INCOME TAXES
FOR THE TWELVE MONTHS ENDED 12/31/2022

TOTAL COMPANY
AVERAGE OF CUSTOMER-DEMAND & DEMAND-COMMODITY
FORECASTED TEST YEAR - ORIGINAL FILING

LINE NO.	ACCT NO.	ACCOUNT TITLE	ALLOC FACTOR	TOTAL COMPANY	GS-RESIDENTIAL	GS-OTHER	IUS	DS-ML	DS/IS	NOT USED	NOT USED
(A)	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)
				\$	\$	\$	\$	\$	\$	\$	\$
1		OPERATING REVENUE		147,364,861	94,603,771	44,621,722	80,164	656,384	7,402,820	0	0
2		LESS: EXPENSES OTHER THAN FIT		133,558,822	93,248,765	33,201,957	68,288	123,531	6,916,265	0	0
3		OPERATING INCOME BEFORE TAXES		13,806,039	1,355,006	11,419,766	11,876	532,853	486,555	0	0
4		LESS: RECONCILING ITEMS:									
5		IMPUTED INTEREST		9,192,200	6,226,322	1,901,322	3,209	12,943	1,048,403	0	0
6		FEDERAL FLOW-THROUGH STATUTORY ADJ		99,430	69,523	18,678	27	144	11,057	0	0
7		FEDERAL TIMING STATUTORY ADJUSTMENTS		(15,967,877)	(11,165,004)	(2,999,605)	(4,399)	(23,209)	(1,775,660)	0	0
8		NON DEDUCTIBLE EMPLOYEE EXPENSE		78,801	56,094	16,729	17	174	5,785	0	0
9		KENTUCKY STATE INCOME TAX DEDUCTION		(831,641)	(986,317)	276,456	140	24,454	(146,375)	0	0
10		TOTAL RECONCILING ITEMS		(14,958,005)	(10,053,070)	(3,240,654)	(4,495)	(47,345)	(1,612,443)	0	0
11		TAXABLE INCOME		(10,344,166)	(14,924,386)	6,277,789	4,172	472,565	(2,174,291)	0	0
12		CURRENT FEDERAL INCOME TAX @ 21%		(2,172,275)	(3,134,121)	1,318,336	876	99,239	(456,601)	0	0
13		PLUS: DIRECT ADJUSTMENT TO F.I.T.		0	0	0	0	0	0	0	0
14		CURRENT FEDERAL INCOME TAX @ 21%		(2,172,275)	(3,134,121)	1,318,336	876	99,239	(456,601)	0	0

ATTACHMENT KLJ-ACOS-3
PAGE 24 OF 129
WITNESS: JOHNSON

COLUMBIA GAS OF KENTUCKY, INC.
FEDERAL INCOME TAXES
FOR THE TWELVE MONTHS ENDED 12/31/2022

TOTAL COMPANY
AVERAGE OF CUSTOMER-DEMAND & DEMAND-COMMODITY
FORECASTED TEST YEAR - ORIGINAL FILING

LINE NO.	ACCT NO.	ACCOUNT TITLE (B)	ALLOC FACTOR (C)	TOTAL COMPANY (D)	GS-RESIDENTIAL (E)	GS-OTHER (F)	IUS (G)	DS-ML (H)	DS/IS (I)	NOT USED (J)	NOT USED (K)
				\$	\$	\$	\$	\$	\$	\$	\$
1		DEFERRED INCOME TAXES									
2		PROVISION FOR DEF FEDERAL INCOME TAX		3,353,254	2,344,651	629,917	924	4,874	372,889	0	0
3		FLOW-THROUGH EXCESS BOOK/TAX DEPREC.--FED		48,893	34,188	9,185	14	71	5,437	0	0
4		AMORTIZATION OF ITC		(12,816)	(8,961)	(2,408)	(4)	(18)	(1,425)	0	0
5		FED BENEFIT OF PROVISION FOR DEF SIT		(224,961)	(157,297)	(42,259)	(62)	(326)	(25,017)	0	0
6		AMORTIZATION OF EXCESS ADIT-FEDERAL		<u>(790,253)</u>	<u>(552,559)</u>	<u>(148,451)</u>	<u>(217)</u>	<u>(1,149)</u>	<u>(87,878)</u>	<u>0</u>	<u>0</u>
7		TOTAL DEFERRED INCOME TAX		<u>2,374,117</u>	<u>1,660,022</u>	<u>445,984</u>	<u>655</u>	<u>3,452</u>	<u>264,006</u>	<u>0</u>	<u>0</u>
8		TOTAL FEDERAL INCOME TAX		201,842	(1,474,099)	1,764,320	1,531	102,691	(192,595)	0	0

ATTACHMENT KLJ-ACOS-3
 PAGE 25 OF 129
 WITNESS: JOHNSON

COLUMBIA GAS OF KENTUCKY, INC.
 RATE BASE SUMMARY
 FOR THE TWELVE MONTHS ENDED 12/31/2022

TOTAL COMPANY
 AVERAGE OF CUSTOMER-DEMAND & DEMAND-COMMODITY
 FORECASTED TEST YEAR - ORIGINAL FILING

LINE NO.	ACCT NO.	ACCOUNT TITLE	ALLOC FACTOR (C)	TOTAL COMPANY (D)	GS-RESIDENTIAL (E)	GS-OTHER (F)	IUS (G)	DS-ML (H)	DS/IS (I)	NOT USED (J)	NOT USED (K)
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)
1	101 & 106	GROSS PLANT		\$ 676,893,011	\$ 473,297,467	\$ 127,154,496	\$ 186,189	\$ 982,705	\$ 75,272,152	\$ 0	\$ 0
LESS:											
2	108-111	DEPRECIATION RESERVE		176,792,389	131,254,017	30,931,909	36,796	223,273	14,346,388	0	0
3		NET PLANT		500,100,622	342,043,450	96,222,587	149,393	759,431	60,925,764	0	0
4	190.00	ACCUMULATED DEF INCOME TAX		\$6,868,772	4,802,759	1,290,315	1,893	9,983	763,821	0	0
LESS:											
5	252.00	CUSTOMER ADVANCES		0	0	0	0	0	0	0	0
6	254.00	EXCESS ADIT (BEFORE GROSS UP)		27,089,072	18,941,127	5,088,749	7,463	39,374	3,012,359	0	0
7	282.00	ACCUMULATED DEF INCOME TAX		70,296,229	49,152,286	13,205,321	19,368	102,174	7,817,080	0	0
8	283.00	ACCUMULATED DEF INCOME TAX		0	0	0	0	0	0	0	0
9		NET RATE BASE		409,584,093	278,752,796	79,218,832	124,455	627,866	50,860,146	0	0
10 PLUS WORKING CAPITAL:											
11		CASH WORKING CAPITAL - LEAD LAG STUDY		0	0	0	0	0	0	0	0
12	151.00	FUEL STOCK		0	0	0	0	0	0	0	0
13	154.00	MATERIALS & SUPPLIES		298,708	208,861	56,114	83	435	33,217	0	0
14	165.00	PREPAYMENTS		0	0	0	0	0	0	0	0
15	164.00	GAS STORED UNDERGROUND - FSS		36,340,488	23,286,985	13,022,251	31,253	0	0	0	0
16		RATE BASE		446,223,290	302,248,642	92,297,197	155,791	628,301	50,893,363	0	0

COLUMBIA GAS OF KENTUCKY, INC.
 RATE OF RETURN - @ PROPOSED RATES
 FOR THE TWELVE MONTHS ENDED 12/31/2022

CLASSIFICATION
 AVERAGE OF CUSTOMER-DEMAND & DEMAND-COMMODITY
 FORECASTED TEST YEAR - ORIGINAL FILING

ATTACHMENT KLJ-ACOS-3
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 WITNESS: JOHNSON

LINE NO.	ACCT NO.	ACCOUNT TITLE	CLASSIFICATION FACTOR (C)	TOTAL COMPANY (D)	CUSTOMER (E)	COMMODITY (F)	DEMAND (G)
1		TOTAL REVENUES		\$ 147,364,861	\$ 62,949,228	\$ 62,510,786	\$ 21,904,847
2		PROPOSED INCREASE		<u>26,694,986</u>	<u>16,791,284</u>	<u>3,586,558</u>	<u>6,317,144</u>
3		TOTAL PROPOSED REVENUES		174,059,847	79,740,512	66,097,344	28,221,991
4		COST OF GAS		49,521,727	0	49,521,727	0
5		OPERATING & MAINTENANCE EXPENSE		55,965,672	40,308,769	6,323,733	9,333,169
6		DEPRECIATION & AMORTIZATION		19,609,323	13,743,829	2,353,465	3,512,029
7		FEDERAL INCOME TAX		5,494,047	2,690,654	896,327	1,907,068
8		KENTUCKY STATE INCOME TAX		1,461,829	725,487	238,180	498,162
9		TAXES OTHER THAN INCOME		<u>8,629,744</u>	<u>5,370,213</u>	<u>1,313,523</u>	<u>1,946,008</u>
10		TOTAL EXPENSES & TAXES		140,682,343	62,838,952	60,646,955	17,196,436
11		OPERATING INCOME		33,377,504	16,901,560	5,450,389	11,025,555
12		INTEREST EXPENSE		<u>9,192,200</u>	<u>4,673,063</u>	<u>1,512,881</u>	<u>3,006,256</u>
13		INCOME AVAILABLE FOR COMMON EQUITY		24,185,304	12,228,497	3,937,508	8,019,299
14		RATE BASE		446,223,290	226,847,733	73,440,814	145,934,742
15		RATE OF RETURN AUTHORIZED ON RATE BASE		7.48%	7.45%	7.42%	7.56%
16		UNITIZED RETURN		1.00	1.00	0.99	1.01

ATTACHMENT KLJ-ACOS-3
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 WITNESS: JOHNSON

COLUMBIA GAS OF KENTUCKY, INC.
 RATE OF RETURN - @ AUTHORIZED RETURN
 FOR THE TWELVE MONTHS ENDED 12/31/2022

CLASSIFICATION
 AVERAGE OF CUSTOMER-DEMAND & DEMAND-COMMODITY
 FORECASTED TEST YEAR - ORIGINAL FILING

LINE NO.	ACCT NO.	ACCOUNT TITLE	CLASSIFICATION FACTOR (C)	TOTAL COMPANY (D)	CUSTOMER (E)	COMMODITY (F)	DEMAND (G)
1		TOTAL REVENUES		\$ 174,059,843	\$ 79,829,881	\$ 66,154,978	\$ 28,074,983
2		COST OF GAS		49,521,727	0	49,521,727	0
3		OPERATING & MAINTENANCE EXPENSE		55,965,672	40,309,330	6,324,094	9,332,245
4		DEPRECIATION & AMORTIZATION		19,609,323	13,743,829	2,353,465	3,512,029
5		FEDERAL INCOME TAX		5,494,046	2,708,371	907,753	1,877,924
6		KENTUCKY STATE INCOME TAX		1,461,829	729,927	241,043	490,857
7		TAXES OTHER THAN INCOME		<u>8,629,744</u>	<u>5,370,213</u>	<u>1,313,523</u>	<u>1,946,008</u>
8		TOTAL EXPENSES & TAXES		140,682,342	62,861,670	60,661,605	17,159,063
9		OPERATING INCOME		33,377,501	16,968,211	5,493,374	10,915,919
10		INTEREST EXPENSE		9,192,200	4,673,063	1,512,881	3,006,256
11		INCOME AVAILABLE FOR COMMON EQUITY		24,185,301	12,295,148	3,980,493	7,909,663
12		RATE BASE		446,223,290	226,847,733	73,440,814	145,934,742
13		RATE OF RETURN AUTHORIZED ON RATE BASE		7.48%	7.48%	7.48%	7.48%
14		UNITIZED RETURN		1.00	1.00	1.00	1.00

COLUMBIA GAS OF KENTUCKY, INC.
 DEVELOPMENT OF PROFORMA ADJUSTMENTS
 FOR THE TWELVE MONTHS ENDED 12/31/2022

ATTACHMENT KLJ-ACOS-3
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 WITNESS: JOHNSON

CLASSIFICATION
 AVERAGE OF CUSTOMER-DEMAND & DEMAND-COMMODITY
 FORECASTED TEST YEAR - ORIGINAL FILING

LINE NO.	DESCRIPTION (A)	CLASSIFICATION			DEMAND (F)
		FACTOR (B)	CUSTOMER (D)	COMMODITY (E)	
		Total Company (C)			
1	OPERATING REVENUE	26,694,982	16,880,653	3,644,192	6,170,135
2	LESS: GAS COST @ CITY GATE CHANGE	0	0	0	0
3	LESS: UNCOLLECTIBLES @ 0.00428000	114,255	72,249	15,597	26,408
4	LESS: PSC FEES @ 0.00200000	53,390	33,761	7,288	12,340
5	TAXABLE INCOME FOR STATE INCOME TAX	26,527,337	16,774,643	3,621,307	6,131,387
6	LESS: KENTUCKY STATE INCOME TAX @ 0.0500	1,326,367	838,732	181,065	306,569
7	TAXABLE INCOME FOR FEDERAL INCOME TAX	25,200,970	15,935,911	3,440,242	5,824,818
8	LESS: FEDERAL INCOME TAX @ 0.21000000	5,292,204	3,346,541	722,451	1,223,212
9	OPERATING INCOME	19,908,766	12,589,370	2,717,791	4,601,606

COLUMBIA GAS OF KENTUCKY, INC.
ATTACHMENT KLJ-ACOS-3
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WITNESS: JOHNSON

COLUMBIA GAS OF KENTUCKY, INC.
RATE OF RETURN - @ CURRENT RATES
FOR THE TWELVE MONTHS ENDED 12/31/2022

CLASSIFICATION
AVERAGE OF CUSTOMER-DEMAND & DEMAND-COMMODITY
FORECASTED TEST YEAR - ORIGINAL FILING

LINE NO.	ACCT NO.	ACCOUNT TITLE	CLASSIFICATION FACTOR (C)	TOTAL COMPANY (D)	CUSTOMER (E)	COMMODITY (F)	DEMAND (G)
1		TOTAL REVENUES [1]		\$ 147,364,861	\$ 62,949,228	\$ 62,510,786	\$ 21,904,847
2		COST OF GAS		49,521,727	0	49,521,727	0
3		OPERATING & MAINTENANCE EXPENSE [2]		55,798,027	40,203,320	6,301,209	9,293,497
4		DEPRECIATION & AMORTIZATION [3]		19,609,323	13,743,829	2,353,465	3,512,029
5		FEDERAL INCOME TAX [4]		201,842	(638,170)	185,302	654,712
6		KENTUCKY STATE INCOME TAX [5]		135,462	(108,805)	59,978	184,288
7		TAXES OTHER THAN INCOME [6]		<u>8,629,744</u>	<u>5,370,213</u>	<u>1,313,523</u>	<u>1,946,008</u>
8		TOTAL EXPENSES & TAXES		133,896,126	58,570,387	59,735,204	15,590,534
9		OPERATING INCOME		13,468,735	4,378,841	2,775,582	6,314,313
10		INTEREST EXPENSE [7]		<u>9,192,200</u>	<u>4,673,063</u>	<u>1,512,881</u>	<u>3,006,256</u>
11		INCOME AVAILABLE FOR COMMON EQUITY		4,276,535	(294,222)	1,262,701	3,308,057
12		RATE BASE [8]		446,223,290	226,847,733	73,440,814	145,934,742
13		RATE OF RETURN EARNED ON RATE BASE		3.02%	1.93%	3.78%	4.33%
14		UNITIZED RETURN		1.00	0.64	1.25	1.43

REFERENCES: [1] PAGE 36, [2] PAGE 44, [3] PAGE 49, [4] PAGE 49, [5] PAGE 47, [6] PAGE 45, [7] PAGE 48, [8] PAGE 50.

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WITNESS: JOHNSON

COLUMBIA GAS OF KENTUCKY, INC.
GROSS INTANGIBLE, PRODUCTION, & DIST. PLANT ALLOC.
FOR THE TWELVE MONTHS ENDED 12/31/2022

CLASSIFICATION
AVERAGE OF CUSTOMER-DEMAND & DEMAND-COMMODITY
FORECASTED TEST YEAR - ORIGINAL FILING

LINE NO.	ACCT NO.	ACCOUNT TITLE (B)	CLASSIFICATION FACTOR (C)	TOTAL			DEMAND (G)
				COMPANY (D)	CUSTOMER (E)	COMMODITY (F)	
				\$	\$	\$	\$
1		INTANGIBLE PLANT					
2	301.00	ORGANIZATION	7AVG	521	314	83	124
3	303.00	MISC. INTANGIBLE PLANT	7AVG	96,335	58,043	15,364	22,928
4	303.10	DIS SOFTWARE	7AVG	943	568	150	224
5	303.20	FARA SOFTWARE	7AVG	0	0	0	0
6	303.30	OTHER SOFTWARE	7AVG	11,158,498	6,723,109	1,779,651	2,655,738
7		TOTAL INTANGIBLE PLANT		11,256,297	6,782,034	1,795,248	2,679,014
8		PRODUCTION PLANT					
9	304.10	LAND	2	0	0	0	0
10	305.00	STRUCTURES & IMPROVEMENTS	2	0	0	0	0
11	311.00	LIQUEFIED PETROLEUM GAS EQUIP	2	0	0	0	0
12		TOTAL PRODUCTION PLANT		0	0	0	0
13		DISTRIBUTION PLANT					
14	374.10	LAND - CITY GATE & M/L IND M&R	20	206	78	52	77
15	374.20	LAND - OTHER DISTRIBUTION	20	876,991	330,564	219,248	327,179
16	374.40	LAND RIGHTS - OTHER DISTRIBUTION	20	1,309,983	493,772	327,496	488,715
17	374.50	RIGHTS OF WAY	20	2,712,842	1,022,552	678,211	1,012,080
18	375.20	CITY GATE - MEAS & REG STRUCTURES	20	2,125	801	531	793
19	375.30	STRUC & IMPROV-GENERAL M&R	20	0	0	0	0
20	375.40	STRUC & IMPROV-REGULATING	20	2,881,467	1,086,111	720,367	1,074,989
21	375.40	DIRECT STRUC & IMPROV-REGULATING	20	46,211	17,418	11,553	17,240
22	375.60	STRUC & IMPROV-DIST. IND. M & R	8	0	0	0	0
23	375.70	STRUC & IMPROV-OTHER DIST. SYSTEM	7AVG	10,122,957	6,099,185	1,614,494	2,409,278
24	375.71	STRUC & IMPROV-OTHER DIST. SYSTEM-IMPROV	7AVG	994,557	599,231	158,620	236,706
25	375.80	STRUC & IMPROV-COMMUNICATION	20	0	0	0	0
26	376.00	MAINS	20	376,879,823	142,057,312	94,219,956	140,602,556
27	376.00	DIRECT MAINS	20	10,517	3,964	2,629	3,924
28	378.10	M & R GENERAL	20	515,128	194,167	128,782	192,179
29	378.20	M & R GENERAL - REGULATING	20	22,166,769	8,355,320	5,541,692	8,269,756
30	378.30	M & R EQUIP - LOCAL GAS PURCHASES	20	45,443	17,129	11,361	16,953
31	379.10	STA EQUIP - CITY	20	1,554,144	585,803	388,536	579,805
32	380.00	SERVICES	15	181,670,251	181,670,251	0	0

ATTACHMENT KLJ-ACOS-3
PAGE 31 OF 129
WITNESS: JOHNSON

COLUMBIA GAS OF KENTUCKY, INC.
GROSS DISTRIBUTION & GENERAL PLANT ALLOCATION
FOR THE TWELVE MONTHS ENDED 12/31/2022

CLASSIFICATION
AVERAGE OF CUSTOMER-DEMAND & DEMAND-COMMODITY
FORECASTED TEST YEAR - ORIGINAL FILING

LINE NO.	ACCT NO.	ACCOUNT TITLE (B)	CLASSIFICATION FACTOR (C)	TOTAL				DEMAND (G)
				COMPANY (D)	CUSTOMER (E)	COMMODITY (F)		
1	380.00	DIRECT SERVICES	15	\$ 0	\$ 0	\$ 0	\$ 0	0
2	381.00	METERS	16	26,313,729	26,313,729	0	0	0
3	382.00	METER INSTALLATIONS	16	9,807,649	9,807,649	0	0	0
4	383.00	HOUSE REGULATORS	16	6,932,483	6,932,483	0	0	0
5	384.00	HOUSE REG INSTALLATIONS	16	2,085,059	2,085,059	0	0	0
6	385.00	IND M&R EQUIPMENT	17	4,430,201	4,430,201	0	0	0
7	385.00	DIRECT IND M&R EQUIPMENT	17	873,980	873,980	0	0	0
8	387.20	ODORIZATION	7AVG	0	0	0	0	0
9	387.41	TELEPHONE	7AVG	735,015	442,854	117,226	174,935	174,935
10	387.42	RADIO	7AVG	794,208	478,518	126,667	189,023	189,023
11	387.44	OTHER COMMUNICATION	7AVG	126,788	76,391	20,221	30,176	30,176
12	387.45	TELEMETERING	7AVG	4,787,608	2,884,583	763,568	1,139,457	1,139,457
13	387.46	OTHER	7AVG	327,025	197,036	52,157	77,832	77,832
14		TOTAL DISTRIBUTION PLANT		659,003,159	397,056,141	105,103,367	156,843,653	156,843,653
15		GENERAL PLANT						
16	391.10	OFF FURN & EQUIP - UNSPEC	7AVG	776,304	467,731	123,811	184,761	184,761
17	391.11	OFF FURN & EQUIP - DATA HAND	7AVG	0	0	0	0	0
18	391.12	OFF FURN & EQUIP - INFO SYSTEM	7AVG	1,048,393	631,667	167,207	249,519	249,519
19	392.20	TR EQ - TRAILER > \$1,000	7AVG	95,778	57,707	15,275	22,795	22,795
20	392.21	TR EQ - TRAILER < \$1,000	7AVG	24,462	14,739	3,901	5,822	5,822
21	394.10	TOOLS,SHOP, & GAR EQ-GARAGE & SERV	7AVG	9,739	5,868	1,553	2,318	2,318
22	394.13	TOOLS,SHOP, & GAR EQ-UND TANK CLEANUP	7AVG	0	0	0	0	0
23	393.00	STORES EQUIPMENT	7AVG	0	0	0	0	0
24	394.20	SHOP EQUIPMENT	7AVG	0	0	0	0	0
25	394.30	TOOLS & OTHER EQUIPMENT	7AVG	4,387,484	2,643,504	699,753	1,044,227	1,044,227
26	395.00	LABORATORY EQUIPMENT	7AVG	4,162	2,508	664	991	991
27	396.00	POWER OP EQUIP-GEN TOOLS	7AVG	185,547	111,794	29,593	44,160	44,160
28	397.50	COMMUNICATION EQUIP - TELEMETERING	7AVG	0	0	0	0	0
29	398.00	MISCELLANEOUS EQUIPMENT	7AVG	101,687	61,268	16,218	24,202	24,202
30		TOTAL GENERAL PLANT		6,633,556	3,996,786	1,057,975	1,578,795	1,578,795
31		TOTAL PLANT IN SERVICE (101 - 106)		676,893,011	407,834,961	107,956,590	161,101,462	161,101,462

ATTACHMENT KLJ-ACOS-3
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WITNESS: JOHNSON

COLUMBIA GAS OF KENTUCKY, INC.
GROSS INTANGIBLE, PROD., & DIST. PLANT DEPRECIATION RESERVE ALLOC.
FOR THE TWELVE MONTHS ENDED 12/31/2022

CLASSIFICATION
AVERAGE OF CUSTOMER-DEMAND & DEMAND-COMMODITY
FORECASTED TEST YEAR - ORIGINAL FILING

LINE NO.	ACCT NO.	ACCOUNT TITLE (B)	CLASSIFICATION FACTOR (C)	TOTAL			DEMAND (G)
				COMPANY (D)	CUSTOMER (E)	COMMODITY (F)	
				\$	\$	\$	\$
1		INTANGIBLE PLANT					
2	301.00	ORGANIZATION	7AVG	0	0	0	0
3	303.00	MISC. INTANGIBLE PLANT	7AVG	74,046	44,613	11,809	17,623
4	303.10	DIS SOFTWARE	7AVG	240	145	38	57
5	303.20	FARA SOFTWARE	7AVG	0	0	0	0
6	303.30	OTHER SOFTWARE	7AVG	4,579,778	2,759,363	730,421	1,089,994
7		TOTAL INTANGIBLE PLANT		4,654,064	2,804,121	742,268	1,107,674
8		PRODUCTION PLANT					
9	304.10	LAND	2	0	0	0	0
10	305.00	STRUCTURES & IMPROVEMENTS	2	0	0	0	0
11	311.00	LIQUEFIED PETROLEUM GAS EQUIP	2	0	0	0	0
12		TOTAL PRODUCTION PLANT		0	0	0	0
13		DISTRIBUTION PLANT					
14	374.10	LAND - CITY GATE & M/L IND M&R	20	0	0	0	0
15	374.20	LAND - OTHER DISTRIBUTION	20	(522)	(197)	(131)	(195)
16	374.40	LAND RIGHTS - OTHER DISTRIBUTION	20	301,045	113,473	75,261	112,311
17	374.50	RIGHTS OF WAY	20	1,105,113	416,550	276,278	412,285
18	375.20	CITY GATE - MEAS & REG STRUCTURES	20	2,101	792	525	784
19	375.30	STRUC & IMPROV-GENERAL M&R	20	(78)	(29)	(19)	(29)
20	375.40	STRUC & IMPROV-REGULATING	20	546,979	206,173	136,745	204,062
21	375.40	DIRECT STRUC & IMPROV-REGULATING	20	6,063	2,285	1,516	2,262
22	375.60	STRUC & IMPROV-DIST. IND. M & R	8	0	0	0	0
23	375.70	STRUC & IMPROV-OTHER DIST. SYSTEM	7AVG	4,369,859	2,632,885	696,942	1,040,033
24	375.71	STRUC & IMPROV-OTHER DIST. SYSTEM-IMPROV	7AVG	532,478	320,824	84,924	126,731
25	375.80	STRUC & IMPROV-COMMUNICATION	20	0	0	0	0
26	376.00	MAINS	20	65,074,402	24,528,494	16,268,601	24,277,307
27	376.00	DIRECT MAINS	20	8,017	3,022	2,004	2,991
28	378.10	M & R GENERAL	20	422,135	159,115	105,534	157,486
29	378.20	M & R GENERAL - REGULATING	20	3,495,142	1,317,424	873,786	1,303,933
30	378.30	M & R EQUIP - LOCAL GAS PURCHASES	20	41,444	15,621	10,361	15,461
31	379.10	STA EQUIP - CITY	20	269,430	101,556	67,357	100,516
32	380.00	SERVICES	15	70,810,358	70,810,358	0	0
33	380.00	DIRECT SERVICES	15	0	0	0	0

ATTACHMENT KLJ-ACOS-3
PAGE 33 OF 129
WITNESS: JOHNSON

COLUMBIA GAS OF KENTUCKY, INC.
GROSS DISTRIBUTION & GENERAL PLANT DEPRECIATION RESERVE ALLOC
FOR THE TWELVE MONTHS ENDED 12/31/2022

CLASSIFICATION
AVERAGE OF CUSTOMER-DEMAND & DEMAND-COMMODITY
FORECASTED TEST YEAR - ORIGINAL FILING

LINE NO.	ACCT NO.	ACCOUNT TITLE	CLASSIFICATION FACTOR	TOTAL COMPANY	CUSTOMER	COMMODITY	DEMAND
(A)	(A)	(B)	(C)	(D)	(E)	(F)	(G)
				\$	\$	\$	\$
1	381.00	METERS	16	9,434,827	9,434,827	0	0
2	382.00	METER INSTALLATIONS	16	5,609,411	5,609,411	0	0
3	383.00	HOUSE REGULATORS	16	2,237,904	2,237,904	0	0
4	384.00	HOUSE REG INSTALLATIONS	16	1,787,116	1,787,116	0	0
5	385.00	IND M&R EQUIPMENT	17	974,180	974,180	0	0
6	385.00	DIRECT IND M&R EQUIPMENT	17	188,149	188,149	0	0
7	387.20	ODORIZATION	7AVG	(59,912)	(36,098)	(9,555)	(14,259)
8	387.41	TELEPHONE	7AVG	511,622	308,257	81,598	121,767
9	387.42	RADIO	7AVG	688,465	414,807	109,802	163,856
10	387.44	OTHER COMMUNICATION	7AVG	63,549	38,289	10,135	15,125
11	387.45	TELEMETERING	7AVG	623,508	375,670	99,442	148,396
12	387.46	OTHER	7AVG	160,972	96,987	25,673	38,312
13		TOTAL DISTRIBUTION PLANT		169,203,758	122,057,845	18,916,779	28,229,135
14		GENERAL PLANT					
15	391.10	OFF FURN & EQUIP - UNSPEC	7AVG	14,192	8,551	2,263	3,378
16	391.11	OFF FURN & EQUIP - DATA HAND	7AVG	(25,815)	(15,554)	(4,117)	(6,144)
17	391.12	OFF FURN & EQUIP - INFO SYSTEM	7AVG	965,569	581,765	153,997	229,807
18	392.20	TR EQ - TRAILER > \$1,000	7AVG	62,669	37,759	9,995	14,915
19	392.21	TR EQ - TRAILER < \$1,000	7AVG	46,552	28,048	7,425	11,079
20	394.10	TOOLS,SHOP, & GAR EQ-GARAGE & SERV	7AVG	3,484	2,099	556	829
21	394.13	TOOLS,SHOP, & GAR EQ-UND TANK CLEANUP	7AVG	37,937	22,857	6,051	9,029
22	393.00	STORES EQUIPMENT	7AVG	0	0	0	0
23	394.20	SHOP EQUIPMENT	7AVG	185	111	30	44
24	394.30	TOOLS & OTHER EQUIPMENT	7AVG	1,618,926	975,419	258,200	385,307
25	395.00	LABORATORY EQUIPMENT	7AVG	3,734	2,250	596	889
26	396.00	POWER OP EQUIP-GEN TOOLS	7AVG	152,924	92,138	24,390	36,396
27		RETIREMENT WORK IN PROGRESS	7AVG	0	0	0	0
28	398.00	MISCELLANEOUS EQUIPMENT	7AVG	54,210	32,662	8,646	12,902
29		TOTAL GENERAL PLANT		2,934,567	1,768,105	468,032	698,431
30		TOTAL PLANT RESERVE		176,792,389	126,630,071	20,127,079	30,035,240

ATTACHMENT KLJ-ACOS-3
PAGE 34 OF 129
WITNESS: JOHNSON

COLUMBIA GAS OF KENTUCKY, INC.
GROSS INTANGIBLE, PROD., & DIST. PLANT DEPRECIATION EXPENSE ALLOC.
FOR THE TWELVE MONTHS ENDED 12/31/2022

CLASSIFICATION
AVERAGE OF CUSTOMER-DEMAND & DEMAND-COMMODITY
FORECASTED TEST YEAR - ORIGINAL FILING

LINE NO.	ACCT NO.	ACCOUNT TITLE (B)	CLASSIFICATION FACTOR (C)	TOTAL			DEMAND (G)
				COMPANY (D)	CUSTOMER (E)	COMMODITY (F)	
				\$	\$	\$	\$
INTANGIBLE PLANT							
1	301.00	ORGANIZATION	7AVG	0	0	0	0
2	303.00	MISC. INTANGIBLE PLANT	7AVG	3,211	1,935	512	764
3	303.10	DIS SOFTWARE	7AVG	94	57	15	22
4	303.20	FARA SOFTWARE	7AVG	0	0	0	0
5	303.30	OTHER SOFTWARE	7AVG	2,107,193	1,269,605	336,073	501,515
6		TOTAL INTANGIBLE PLANT		2,110,498	1,271,597	336,600	502,301
PRODUCTION PLANT							
7							
8	304.10	LAND	2	0	0	0	0
9	305.00	STRUCTURES & IMPROVEMENTS	2	0	0	0	0
10	311.00	LIQUEFIED PETROLEUM GAS EQUIP	2	0	0	0	0
11		TOTAL PRODUCTION PLANT		0	0	0	0
DISTRIBUTION PLANT							
12							
13	374.10	LAND - CITY GATE & M/L IND M&R	20	0	0	0	0
14	374.20	LAND - OTHER DISTRIBUTION	20	0	0	0	0
15	374.40	LAND RIGHTS - OTHER DISTRIBUTION	20	16,632	6,269	4,158	6,205
16	374.50	RIGHTS OF WAY	20	30,109	11,349	7,527	11,233
17	375.20	CITY GATE - MEAS & REG STRUCTURES	20	48	18	12	18
18	375.30	STRUC & IMPROV-GENERAL M&R	20	0	0	0	0
19	375.40	STRUC & IMPROV-REGULATING	20	68,908	25,974	17,227	25,708
20	375.40	DIRECT STRUC & IMPROV-REGULATING	20	735	277	184	274
21	375.60	STRUC & IMPROV-DIST. IND. M & R	8	0	0	0	0
22	375.70	STRUC & IMPROV-OTHER DIST. SYSTEM	7AVG	237,213	142,923	37,833	56,457
23	375.71	STRUC & IMPROV-OTHER DIST. SYSTEM-IMPROV	7AVG	51,636	31,111	8,235	12,289
24	375.80	STRUC & IMPROV-COMMUNICATION	20	0	0	0	0
25	376.00	MAINS	20	6,699,516	2,525,249	1,674,879	2,499,388
26	376.00	DIRECT MAINS	20	142	54	35	53
27	378.10	M & R GENERAL	20	12,924	4,871	3,231	4,822
28	378.20	M & R GENERAL - REGULATING	20	549,743	207,215	137,436	205,093
29	378.30	M & R EQUIP - LOCAL GAS PURCHASES	20	1,140	430	285	425
30	379.10	STA EQUIP - CITY	20	0	0	0	0
31	380.00	SERVICES	15	7,226,084	7,226,084	0	0
32	380.00	DIRECT SERVICES	15	0	0	0	0

ATTACHMENT KLJ-ACOS-3
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WITNESS: JOHNSON

COLUMBIA GAS OF KENTUCKY, INC.
GROSS DISTRIBUTION & GENERAL PLANT DEPRECIATION EXPENSE
FOR THE TWELVE MONTHS ENDED 12/31/2022

CLASSIFICATION
AVERAGE OF CUSTOMER-DEMAND & DEMAND-COMMODITY
FORECASTED TEST YEAR - ORIGINAL FILING

LINE NO.	ACCT NO.	ACCOUNT TITLE (B)	CLASSIFICATION			TOTAL			DEMAND (G)
			FACTOR (C)	COMPANY (D)	CUSTOMER (E)	COMMODITY (F)			
1	381.00	METERS	16	\$ 1,114,707	\$ 1,114,707	0	\$ 0	0	
2	382.00	METER INSTALLATIONS	16	173,568	173,568	0	0	0	
3	383.00	HOUSE REGULATORS	16	135,832	135,832	0	0	0	
4	384.00	HOUSE REG INSTALLATIONS	16	200,160	200,160	0	0	0	
5	385.00	IND M&R EQUIPMENT	17	163,578	163,578	0	0	0	
6	385.00	DIRECT IND M&R EQUIPMENT	17	27,232	27,232	0	0	0	
7	387.20	ODORIZATION	7AVG	0	0	0	0	0	
8	387.41	TELEPHONE	7AVG	23,448	14,128	3,740	5,581	5,581	
9	387.42	RADIO	7AVG	25,332	15,263	4,040	6,029	6,029	
10	387.44	OTHER COMMUNICATION	7AVG	4,044	2,437	645	962	962	
11	387.45	TELEMETERING	7AVG	152,588	91,936	24,336	36,316	36,316	
12	387.46	OTHER	7AVG	31,104	18,740	4,961	7,403	7,403	
13		TOTAL DISTRIBUTION PLANT		16,946,423	12,139,405	1,928,764	2,878,256	2,878,256	
14		GENERAL PLANT							
15	391.10	OFF FURN & EQUIP - UNSPEC	7AVG	131,330	79,128	20,946	31,257	31,257	
16	391.11	OFF FURN & EQUIP - DATA HAND	7AVG	10,327	6,222	1,647	2,458	2,458	
17	391.12	OFF FURN & EQUIP - INFO SYSTEM	7AVG	243,761	146,868	38,877	58,015	58,015	
18	392.20	TR EQ - TRAILER > \$1,000	7AVG	828	499	132	197	197	
19	392.21	TR EQ - TRAILER < \$1,000	7AVG	216	130	34	51	51	
20	394.10	TOOLS,SHOP, & GAR EQ-GARAGE & SERV	7AVG	384	231	61	91	91	
21	394.13	TOOLS,SHOP, & GAR EQ-UND TANK CLEANUP	7AVG	0	0	0	0	0	
22	393.00	STORES EQUIPMENT	7AVG	0	0	0	0	0	
23	394.20	SHOP EQUIPMENT	7AVG	0	0	0	0	0	
24	394.30	TOOLS & OTHER EQUIPMENT	7AVG	152,827	92,080	24,374	36,373	36,373	
25	395.00	LABORATORY EQUIPMENT	7AVG	208	125	33	50	50	
26	396.00	POWER OP EQUIP-GEN TOOLS	7AVG	0	0	0	0	0	
27	398.00	MISCELLANEOUS EQUIPMENT	7AVG	12,521	7,544	1,997	2,980	2,980	
28		TOTAL GENERAL PLANT		552,402	332,827	88,101	131,472	131,472	
29		TOTAL DEPRECIATION EXPENSE		19,609,323	13,743,829	2,353,465	3,512,029	3,512,029	

ATTACHMENT KLJ-ACOS-3
 PAGE 36 OF 129
 WITNESS: JOHNSON

COLUMBIA GAS OF KENTUCKY, INC.
 OPERATING REVENUE @ CURRENT RATES
 FOR THE TWELVE MONTHS ENDED 12/31/2022

CLASSIFICATION
 AVERAGE OF CUSTOMER-DEMAND & DEMAND-COMMODITY
 FORECASTED TEST YEAR - ORIGINAL FILING

LINE NO.	ACCT NO.	ACCOUNT TITLE (B)	CLASSIFICATION FACTOR (C)	TOTAL COMPANY (D)	CUSTOMER (E)	COMMODITY (F)	DEMAND (G)
				\$	\$	\$	\$
1		OPERATING REVENUE					
2	480.00	RESIDENTIAL SALES	22	86,356,277	34,908,325	39,136,891	12,311,061
3	481.10	COMMERCIAL SALES	22	35,475,442	11,939,170	19,325,704	4,210,568
4	481.20	INDUSTRIAL SALES	22	1,780,486	591,897	979,847	208,742
5		TOTAL SALES REVENUE		123,612,205	47,439,392	59,442,442	16,730,371
6	487.00	FORFEITED DISCOUNTS	22	390,078	249,763	52,233	88,082
7	488.00	MISC. SERVICE REVENUE	6	117,501	117,501	0	0
8	489.00	REVENUE FROM TRANSPORTATION	22	22,525,103	14,422,598	3,016,111	5,086,394
9	495.00	OTHER	6	719,974	719,974	0	0
10		TOTAL OTHER GAS DEPT REVENUE		23,752,656	15,509,836	3,068,344	5,174,476
11		TOTAL OPERATING REVENUE		147,364,861	62,949,228	62,510,786	21,904,847

ATTACHMENT KLJ-ACOS-3
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 WITNESS: JOHNSON

COLUMBIA GAS OF KENTUCKY, INC.
 PRODUCTION EXPENSE ALLOCATION
 FOR THE TWELVE MONTHS ENDED 12/31/2022

CLASSIFICATION
 AVERAGE OF CUSTOMER-DEMAND & DEMAND-COMMODITY
 FORECASTED TEST YEAR - ORIGINAL FILING

LINE NO.	ACCT NO.	ACCOUNT TITLE (B)	CLASSIFICATION FACTOR (C)	TOTAL COMPANY (D)	CUSTOMER (E)	COMMODITY (F)	DEMAND (G)
				\$	\$	\$	\$
1		OPERATING EXPENSES					
2		PRODUCTION EXPENSES - OPERATION					
3	717	LIQUE PETRO GAS EXP - LABOR	2	0	0	0	0
4	717	LIQUE PETRO GAS EXP - M&E	2	0	0	0	0
5	723	LIQUIFIED PETROLEUM GAS PROCESS	2	0	0	0	0
6	728	LIQUIFIED PETROLEUM GAS	2	0	0	0	0
7		TOTAL OPERATION		0	0	0	0
8		PRODUCTION EXPENSES - MAINTENANCE					
9	741	STRUCTURES & IMPROV - LABOR	2	0	0	0	0
10	741	STRUCTURES & IMPROV - M&E	2	0	0	0	0
11	742	PRODUCTION EQUIPMENT - LABOR	2	0	0	0	0
12	742	PRODUCTION EQUIPMENT - M&E	2	0	0	0	0
13		TOTAL MAINTENANCE		0	0	0	0
14		TOTAL MANUFACTURED GAS		0	0	0	0
15		OTHER GAS SUPPLIES EXPENSE					
16	803 - 806						
17	& 808	COST OF GAS @ CITY GATE	9	49,521,727	0	49,521,727	0
18	807	OTHER PURCHASED GAS - LABOR	9	0	0	0	0
19	807	OTHER PURCHASED GAS - M & E	9	393,577	0	393,577	0
20	812	GAS USED IN OPERATIONS	9	(71,454)	0	(71,454)	0
21		TOTAL OTHER GAS SUPPLIES EXP		49,843,850	0	49,843,850	0
22		TOTAL PRODUCTION EXPENSE		49,843,850	0	49,843,850	0

ATTACHMENT KLJ-ACOS-3
PAGE 38 OF 129
WITNESS: JOHNSON

COLUMBIA GAS OF KENTUCKY, INC.
DISTRIBUTION EXPENSE ALLOCATION - LABOR
FOR THE TWELVE MONTHS ENDED 12/31/2022

CLASSIFICATION
AVERAGE OF CUSTOMER-DEMAND & DEMAND-COMMODITY
FORECASTED TEST YEAR - ORIGINAL FILING

LINE NO.	ACCT NO.	ACCOUNT TITLE (B)	CLASSIFICATION FACTOR (C)	TOTAL			
				COMPANY (D)	CUSTOMER (E)	COMMODITY (F)	DEMAND (G)
				\$	\$	\$	\$
1		DISTRIBUTION EXPENSES					
2	870	SUPERVISION & ENGINEERING	10AVG	621,289	466,391	65,637	89,261
3	871	DISTRIBUTION LOAD DISPATCH	4	81,322	0	81,322	0
4	874	MAINS & SERVICES	14AVG	2,572,258	1,490,834	433,910	647,515
5	875	M & R - GENERAL	18AVG	193,030	72,759	48,258	72,014
6	876	M & R - INDUSTRIAL	8	67,768	67,768	0	0
7	878	METERS & HOUSE REGULATORS	16	1,240,231	1,240,231	0	0
8	879	CUSTOMER INSTALLATION	16	2,489,719	2,489,719	0	0
9	880	OTHER	10AVG	530,850	398,499	56,083	76,268
10	881	RENTS	10AVG	0	0	0	0
11		TOTAL OPERATION		7,796,468	6,226,201	685,210	885,058
12		MAINTENANCE					
13	885	SUPERVISION & ENGINEERING	10AVG	79,911	59,988	8,442	11,481
14	886	STRUCTURES & IMPROVEMENTS	18AVG	7,198	2,713	1,800	2,685
15	887	MAINS	18AVG	1,095,363	412,875	273,841	408,647
16	889	M & R - GENERAL	18AVG	310,688	117,108	77,672	115,908
17	890	M & R - INDUSTRIAL	8	54,126	54,126	0	0
18	892	SERVICES	15	555,440	555,440	0	0
19	893	METERS & HOUSE REGULATORS	16	10,802	10,802	0	0
20	894	OTHER EQUIPMENT	10AVG	170,296	127,838	17,991	24,467
21		TOTAL MAINTENANCE		2,283,824	1,340,890	379,746	563,188

ATTACHMENT KLJ-ACOS-3
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WITNESS: JOHNSON

COLUMBIA GAS OF KENTUCKY, INC.
DISTRIBUTION EXPENSE ALLOCATION - LABOR
FOR THE TWELVE MONTHS ENDED 12/31/2022

CLASSIFICATION
AVERAGE OF CUSTOMER-DEMAND & DEMAND-COMMODITY
FORECASTED TEST YEAR - ORIGINAL FILING

LINE NO.	ACCT NO.	ACCOUNT TITLE (B)	CLASSIFICATION		TOTAL			DEMAND (G)
			FACTOR (C)	COMMODITY (F)	COMPANY (D)	CUSTOMER (E)		
1		CUSTOMER ACCOUNTS						
2	901	SUPERVISION	6		0	0	0	0
3	902	METER READING	6		90,913	90,913	0	0
4	903	CUSTOMER RECORDS & COLLECTIONS	6		433,946	433,946	0	0
5	904	UNCOLLECTIBLE ACCOUNTS	21		0	0	0	0
6	905	MISC.	6		0	0	0	0
7	920	SALARIES	6		0	0	0	0
8	921	OFFICE SUPPLIES AND EXPENSE	6		0	0	0	0
9	931	RENTS	6		0	0	0	0
10	935	GENERAL PLANT MAINTENANCE	6		0	0	0	0
11		TOTAL CUSTOMER ACCT.			524,859	524,859	0	0
12		CUSTOMER SERVICE & INFORMATIONAL						
13	907	SUPERVISION	6		0	0	0	0
14	908	CUSTOMER ASSISTANCE	6		0	0	0	0
15	909	INFO. & INSTRUCTIONAL	6		0	0	0	0
16	910	MISCELLANEOUS	6		0	0	0	0
17	920	SALARIES	6		0	0	0	0
18	921	OFFICE SUPPLIES AND EXPENSE	6		0	0	0	0
19	931	RENTS	6		0	0	0	0
20	935	GENERAL PLANT MAINTENANCE	6		0	0	0	0
21		TOTAL CUSTOMER SERVICE & INFO.			0	0	0	0

ATTACHMENT KLJ-ACOS-3
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 WITNESS: JOHNSON

COLUMBIA GAS OF KENTUCKY, INC.
 DISTRIBUTION AND A&G EXPENSE ALLOCATION - LABOR
 FORTHE TWELVEMONTHSENDED12/31/2022

CLASSIFICATION
 AVERAGE OF CUSTOMER-DEMAND & DEMAND-COMMODITY
 FORECASTED TEST YEAR - ORIGINAL FILING

LINE NO.	ACCT NO.	ACCOUNT TITLE (B)	CLASSIFICATION FACTOR (C)	TOTAL COMPANY (D)	CUSTOMER (E)	COMMODITY (F)	DEMAND (G)
				\$	\$	\$	\$
1		SALES					
2	911	SUPERVISION	6	0	0	0	0
3	912	DEMONSTRATION & SELLING	6	0	0	0	0
4	913	ADVERTISING	6	0	0	0	0
5	916	MISC.	6	0	0	0	0
6		TOTAL SALES		0	0	0	0
7		TOTAL DISTRIBUTION EXPENSES		10,605,151	8,091,950	1,064,956	1,448,246
8		ADMINISTRATIVE & GENERAL					
9	920	SALARIES	12AVG	2,329,719	1,777,624	233,947	318,148
10	921	OFFICE SUPPLIES & EXPENSES	12AVG	27,370	20,884	2,748	3,738
11	922	ADMIN. EXPENSES TRANSFERED	12AVG	0	0	0	0
12	923	OUTSIDE SERVICES	12AVG	1,580	1,206	159	216
13	924	PROPERTY INSURANCE	12AVG	0	0	0	0
14	925	INJURIES AND DAMAGES	12AVG	0	0	0	0
15	926	EMPLOYEE PENSIONS & BENEFITS	12AVG	5,870	4,479	589	802
16	928	REG COMMISSION EXP - GENERAL	12AVG	0	0	0	0
17	930.10	MISC. - INSTITUT & GOODWILL ADV	12AVG	0	0	0	0
18	930.20	MISC. - GENERAL	12AVG	0	0	0	0
19	931	RENTS	12AVG	0	0	0	0
20	935.13	MAINT. STRUCTURES & IMPROV.	12AVG	0	0	0	0
21	935.23	MAINT. - GEN'L OFFICE	12AVG	0	0	0	0
22		FURNITURE & EQUIPMENT	12AVG	0	0	0	0
23	932	MAINT.-MISCELLANEOUS	12AVG	0	0	0	0
24		TOTAL ADMIN & GENERAL - LABOR		2,364,539	1,804,193	237,443	322,904
25		TOTAL O & M EXPENSE - LABOR		12,969,690	9,896,143	1,302,399	1,771,150

ATTACHMENT KLJ-ACOS-3
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WITNESS: JOHNSON

COLUMBIA GAS OF KENTUCKY, INC.
DISTRIBUTION EXPENSE ALLOCATION - M & E
FOR THE TWELVE MONTHS ENDED 12/31/2022

LINE NO.	ACCT NO.	ACCOUNT TITLE	CLASSIFICATION FACTOR	TOTAL			DEMAND
				COMPANY	CUSTOMER	COMMODITY	
(A)	(A)	(B)	(C)	(D)	(E)	(F)	(G)
				\$	\$	\$	\$
1		DISTRIBUTION EXPENSES					
2	870	SUPERVISION & ENGINEERING	11AVG	886,031	516,217	150,269	219,544
3	871	DISTRIBUTION LOAD DISPATCH	4	34,977	0	34,977	0
4	874	MAINS & SERVICES	14AVG	5,557,286	3,220,902	937,449	1,398,936
5	875	M & R - GENERAL	18AVG	160,422	60,468	40,105	59,848
6	876	M & R - INDUSTRIAL	8	32,369	32,369	0	0
7	878	METERS & HOUSE REGULATORS	16	309,111	309,111	0	0
8	879	CUSTOMER INSTALLATION	16	877,080	877,080	0	0
9	880	OTHER	11AVG	808,390	470,983	137,102	200,306
10	881	RENTS	11AVG	46,710	27,214	7,922	11,574
11		TOTAL OPERATION		8,712,375	5,514,344	1,307,824	1,890,208
12		MAINTENANCE					
13	885	SUPERVISION & ENGINEERING	11AVG	8,982	5,233	1,523	2,226
14	886	STRUCTURES & IMPROVEMENTS	18AVG	172,361	64,968	43,090	64,303
15	887	MAINS	18AVG	1,882,864	709,708	470,716	702,440
16	889	M & R - GENERAL	18AVG	570,481	215,031	142,620	212,829
17	890	M & R - INDUSTRIAL	8	50,848	50,848	0	0
18	892	SERVICES	15	63,050	63,050	0	0
19	893	METERS & HOUSE REGULATORS	16	129,799	129,799	0	0
20	894	OTHER EQUIPMENT	11AVG	215,942	125,811	36,623	53,507
21		TOTAL MAINTENANCE		3,094,327	1,364,448	694,572	1,035,305

ATTACHMENT KLJ-ACOS-3
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 WITNESS: JOHNSON

COLUMBIA GAS OF KENTUCKY, INC.
 DISTRIBUTION EXPENSE ALLOCATION - M & E
 FOR THE TWELVE MONTHS ENDED 12/31/2022

CLASSIFICATION
 AVERAGE OF CUSTOMER-DEMAND & DEMAND-COMMODITY
 FORECASTED TEST YEAR - ORIGINAL FILING

LINE NO.	ACCT NO.	ACCOUNT TITLE	CLASSIFICATION FACTOR (C)	TOTAL			DEMAND (G)
				COMPANY (D)	CUSTOMER (E)	COMMODITY (F)	
				\$	\$	\$	\$
1		CUSTOMER ACCOUNTS					
2	901	SUPERVISION	6	0	0	0	0
3	902	METER READING	6	186,502	186,502	0	0
4	903	CUSTOMER RECORDS & COLLECTIONS	6	3,561,729	3,561,729	0	0
5	904	UNCOLLECTIBLE ACCOUNTS	21	236,307	236,307	0	0
6	905	MISC.	6	8,946	8,946	0	0
7	920	SALARIES	6	0	0	0	0
8	921	OFFICE SUPPLIES AND EXPENSE	6	0	0	0	0
9	931	RENTS	6	0	0	0	0
10	935	GENERAL PLANT MAINTENANCE	6	0	0	0	0
11		TOTAL CUSTOMER ACCT.		3,993,484	3,993,484	0	0
12		CUSTOMER SERVICE & INFORMATIONAL					
13	907	SUPERVISION	6	0	0	0	0
14	908	CUSTOMER ASSISTANCE	6	1,612,554	1,612,554	0	0
15	909	INFO. & INSTRUCTIONAL	6	24,258	24,258	0	0
16	910	MISCELLANEOUS	6	294,785	294,785	0	0
17	920	SALARIES	6	0	0	0	0
18	921	OFFICE SUPPLIES AND EXPENSE	6	0	0	0	0
19	931	RENTS	6	0	0	0	0
20	935	GENERAL PLANT MAINTENANCE	6	0	0	0	0
21		TOTAL CUSTOMER SERVICE & INFO.		1,931,597	1,931,597	0	0

ATTACHMENT KLJ-ACOS-3
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WITNESS: JOHNSON

COLUMBIA GAS OF KENTUCKY, INC.
DISTRIBUTION EXPENSE ALLOCATION - M & E
FOR THE TWELVE MONTHS ENDED 12/31/2022

CLASSIFICATION
AVERAGE OF CUSTOMER-DEMAND & DEMAND-COMMODITY
FORECASTED TEST YEAR - ORIGINAL FILING

LINE NO.	ACCT NO.	ACCOUNT TITLE	CLASSIFICATION FACTOR	TOTAL COMPANY (D)	CUSTOMER (E)	COMMODITY (F)	DEMAND (G)
	(A)	(B)	(C)	\$	\$	\$	\$
1		SALES					
2	911	SUPERVISION	6	7,266	7,266	0	0
3	912	DEMONSTRATION & SELLING	6	6,113	6,113	0	0
4	913	ADVERTISING	6	27,557	27,557	0	0
5	916	MISC.	6	0	0	0	0
6		TOTAL SALES		40,936	40,936	0	0
7		TOTAL DISTRIBUTION EXPENSES		17,772,718	12,844,809	2,002,396	2,925,513
8		ADMINISTRATIVE & GENERAL					
9	920	SALARIES	13AVG	6,482,588	4,576,843	700,925	1,204,819
10	921	OFFICE SUPPLIES & EXPENSES	13AVG	1,406,830	993,252	152,113	261,466
11	922	ADMIN. EXPENSES TRANSFERRED	13AVG	0	0	0	0
12	923	OUTSIDE SERVICES	13AVG	6,939,752	4,899,610	750,356	1,289,785
13	924	PROPERTY INSURANCE	13AVG	49,603	35,021	5,363	9,219
14	925	INJURIES AND DAMAGES	13AVG	2,568,503	1,813,417	277,718	477,368
15	926	EMPLOYEE PENSIONS & BENEFITS	13AVG	5,068,356	3,578,366	548,012	941,977
16	926	DIRECT EMPLOYEE PENSIONS & BENEFITS	13AVG	0	0	0	0
17	928	REG COMMISSION EXP - GENERAL	13AVG	161,827	114,254	17,497	30,076
18	928	REGULATORY COMMISSION EXP - PSC @ 0.002000	13AVG	294,730	208,086	31,867	54,777
19	930.10	MISC. - INSTITUT & GOODWILL ADV	13AVG	18,771	13,253	2,030	3,489
20	930.20	MISC. - GENERAL	13AVG	(678)	(479)	(73)	(126)
21	931	RENTS	13AVG	876,402	618,758	94,760	162,883
22	935.13	MAINT. STRUCTURES & IMPROV.	13AVG	0	0	0	0
23	935.23	MAINT. - GEN'L OFFICE	13AVG	0	0	0	0
24	932	FURNITURE & EQUIPMENT	13AVG	0	0	0	0
25		MAINT.-MISCELLANEOUS	13AVG	866,811	611,987	93,723	161,101
		TOTAL ADMIN & GENERAL - M & E		24,733,496	17,462,368	2,674,291	4,596,834
26		TOTAL O & M EXPENSE - M & E		42,828,338	30,307,177	4,998,810	7,522,347

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WITNESS: JOHNSON

COLUMBIA GAS OF KENTUCKY, INC.
OPERATION & MAINTENANCE EXPENSE SUMMARY
FOR THE TWELVE MONTHS ENDED 12/31/2022

CLASSIFICATION
AVERAGE OF CUSTOMER-DEMAND & DEMAND-COMMODITY
FORECASTED TEST YEAR - ORIGINAL FILING

LINE NO.	ACCT NO.	ACCOUNT TITLE	CLASSIFICATION FACTOR (C)	TOTAL			
				COMPANY (D)	CUSTOMER (E)	COMMODITY (F)	DEMAND (G)
				\$	\$	\$	\$
1		LABOR					
2		PRODUCTION					
3		DISTRIBUTION - O&M OPERATION	PAGE 37	0	0	0	0
4		DISTRIBUTION - O&M MAINT.	PAGE 38	7,796,468	6,226,201	685,210	885,058
5		CUSTOMER ACCOUNTS	PAGE 38	2,283,824	1,340,890	379,746	563,188
6		CUSTOMER SERVICE & INFOR.	PAGE 39	524,859	524,859	0	0
7		SALES	PAGE 39	0	0	0	0
8		ADMINISTRATIVE & GENERAL	PAGE 40	0	0	0	0
9		TOTAL LABOR EXPENSE	PAGE 40	<u>2,364,539</u>	<u>1,804,193</u>	<u>237,443</u>	<u>322,904</u>
				12,969,690	9,896,143	1,302,399	1,771,150
10		M & E					
11		PRODUCTION					
12		DISTRIBUTION - O&M OPERATION	PAGE 37	322,123	0	322,123	0
13		DISTRIBUTION - O&M MAINT.	PAGE 41	8,712,375	5,514,344	1,307,824	1,890,208
14		CUSTOMER ACCOUNTS	PAGE 41	3,094,327	1,364,448	694,572	1,035,305
15		CUSTOMER SERVICE & INFOR.	PAGE 42	3,993,484	3,993,484	0	0
16		SALES	PAGE 42	1,931,597	1,931,597	0	0
17		ADMINISTRATIVE & GENERAL	PAGE 43	40,936	40,936	0	0
18		TOTAL M & E EXPENSE	PAGE 43	<u>24,733,496</u>	<u>17,462,368</u>	<u>2,674,291</u>	<u>4,596,834</u>
				<u>42,828,338</u>	<u>30,307,177</u>	<u>4,998,810</u>	<u>7,522,347</u>
19		TOTAL O & M EXPENSES		55,798,027	40,203,320	6,301,209	9,293,497

COLUMBIA GAS OF KENTUCKY, INC.
 TAXES OTHER THAN INCOME
 FOR THE TWELVE MONTHS ENDED 12/31/2022

ATTACHMENT KLJ-ACOS-3
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 WITNESS: JOHNSON

CLASSIFICATION
 AVERAGE OF CUSTOMER-DEMAND & DEMAND-COMMODITY
 FORECASTED TEST YEAR - ORIGINAL FILING

LINE NO.	ACCT NO.	ACCOUNT TITLE	CLASSIFICATION FACTOR (C)	TOTAL COMPANY			DEMAND (G)
				(D)	(E)	(F)	
				\$	\$	\$	\$
1	408	TAXES BASED ON PROPERTY	7AVG	7,566,243	4,558,739	1,206,728	1,800,776
2	408	TAXES BASED ON PAYROLL	12AVG	1,063,501	811,474	106,795	145,232
3	408	OTHER TAXES	12AVG	0	0	0	0
4		TOTAL TAXES OTHER THAN FIT		8,629,744	5,370,213	1,313,523	1,946,008

COLUMBIA GAS OF KENTUCKY, INC.
KENTUCKY STATE INCOME TAX
FOR THE TWELVE MONTHS ENDED 12/31/2022
ATTACHMENT KLJ-ACOS-3
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WITNESS: JOHNSON

LINE NO.	ACCT NO.	ACCOUNT TITLE	CLASSIFICATION FACTOR (C)	TOTAL			
				COMPANY (D)	CUSTOMER (E)	COMMODITY (F)	DEMAND (G)
				\$	\$	\$	\$
1		OPERATING INCOME BEFORE TAXES (PAGE 48, LINE 3)		13,806,039	3,631,866	3,020,862	7,153,313
2		LESS: RECONCILING ITEMS:					
3		IMPUTED INTEREST		9,192,200	4,673,063	1,512,881	3,006,256
4		FEDERAL FLOW-THROUGH STATUTORY ADJ	19AVG	99,430	59,908	15,858	23,664
5		FEDERAL TIMING STATUTORY ADJUSTMENTS	19AVG	(15,967,877)	(9,620,809)	(2,546,691)	(3,800,377)
6		STATE BONUS DISALLOWANCE	19AVG	(5,457,018)	(3,287,909)	(870,331)	(1,298,778)
7		NON DEDUCTIBLE EMPLOYEE EXPENSE	12AVG	<u>78,801</u>	<u>60,127</u>	<u>7,913</u>	<u>10,761</u>
8		TOTAL RECONCILING ITEMS		(21,246,664)	(12,788,683)	(3,393,251)	(5,064,730)
9		TAXABLE INCOME		(16,632,825)	(13,829,880)	(1,885,270)	(917,673)
10		STATE INCOME TAX @ 5.00%		(831,641)	(691,494)	(94,263)	(45,884)
11		PLUS: FOREIGN TAX PAYMENTS	19AVG	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
12		KENTUCKY STATE INCOME TAX - CURRENT		(831,641)	(691,494)	(94,263)	(45,884)

ATTACHMENT KLJ-ACOS-3
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 WITNESS: JOHNSON

COLUMBIA GAS OF KENTUCKY, INC.
 KENTUCKY STATE INCOME TAX
 FOR THE TWELVE MONTHS ENDED 12/31/2022

CLASSIFICATION
 AVERAGE OF CUSTOMER-DEMAND & DEMAND-COMMODITY
 FORECASTED TEST YEAR - ORIGINAL FILING

LINE NO.	ACCT NO.	ACCOUNT TITLE	CLASSIFICATION FACTOR (C)	TOTAL			
				COMPANY (D)	CUSTOMER (E)	COMMODITY (F)	DEMAND (G)
				\$	\$	\$	\$
1		DEFERRED TAXES					
2		RECONCILIATION ITEMS:					
3		PROVISION FOR DEF STATE INCOME TAX	19AVG	1,071,245	645,436	170,851	254,958
4		FLOW-THROUGH EXCESS BOOK/TAX DEPREC.-STATE	19AVG	(8,851)	(5,333)	(1,412)	(2,107)
5		AMORTIZATION OF EXCESS ADIT-STATE	19AVG	(95,291)	(57,414)	(15,198)	(22,679)
6		TOTAL DEFERRED INCOME TAX		967,103	582,689	154,241	230,172
7		TOTAL KENTUCKY STATE INCOME TAX EXPENSE		135,462	(108,805)	59,978	184,288

COLUMBIA GAS OF KENTUCKY, INC.
FEDERAL INCOME TAXES
FOR THE TWELVE MONTHS ENDED 12/31/2022
WITNESS: JOHNSON

CLASSIFICATION
AVERAGE OF CUSTOMER-DEMAND & DEMAND-COMMODITY
FORECASTED TEST YEAR - ORIGINAL FILING

CLASSIFICATION
TOTAL
COMPANY

LINE NO.	ACCT NO.	ACCOUNT TITLE	CLASSIFICATION FACTOR (C)	TOTAL COMPANY (D)	CUSTOMER (E)	COMMODITY (F)	DEMAND (G)
	(A)	(B)	(C)	\$	\$	\$	\$
1		OPERATING REVENUE		147,364,861	62,949,228	62,510,786	21,904,847
2		LESS: EXPENSES OTHER THAN FIT		133,558,822	59,317,362	59,489,924	14,751,534
3		OPERATING INCOME BEFORE TAXES		13,806,039	3,631,866	3,020,862	7,153,313
4		LESS: RECONCILING ITEMS:					
5		IMPUTED INTEREST		9,192,200	4,673,063	1,512,881	3,006,256
6		FEDERAL FLOW-THROUGH STATUTORY ADJ	19AVG	99,430	59,908	15,858	23,664
7		FEDERAL TIMING STATUTORY ADJUSTMENTS	19AVG	(15,967,877)	(9,620,809)	(2,546,691)	(3,800,377)
8		NON DEDUCTIBLE EMPLOYEE EXPENSE	12AVG	78,801	60,127	7,913	10,761
9		KENTUCKY STATE INCOME TAX DEDUCTION		(831,641)	(691,494)	(94,263)	(45,884)
10		TOTAL RECONCILING ITEMS		(14,958,005)	(8,809,280)	(2,428,657)	(3,720,068)
11		TAXABLE INCOME		(10,344,166)	(9,850,477)	(920,676)	426,989
12		CURRENT FEDERAL INCOME TAX @ 21%		(2,172,275)	(2,068,600)	(193,342)	89,668
13		PLUS: DIRECT ADJUSTMENT TO F.I.T.	19AVG	0	0	0	0
14		CURRENT FEDERAL INCOME TAX @ 21%		(2,172,275)	(2,068,600)	(193,342)	89,668

COLUMBIA GAS OF KENTUCKY, INC.
 FEDERAL INCOME TAXES
 FOR THE TWELVE MONTHS ENDED 12/31/2022

ATTACHMENT KLJ-ACOS-3
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 WITNESS: JOHNSON

CLASSIFICATION
 AVERAGE OF CUSTOMER-DEMAND & DEMAND-COMMODITY
 FORECASTED TEST YEAR - ORIGINAL FILING

LINE NO.	ACCT NO.	ACCOUNT TITLE	CLASSIFICATION FACTOR (C)	TOTAL			
				COMPANY (D)	CUSTOMER (E)	COMMODITY (F)	DEMAND (G)
				\$	\$	\$	\$
1		DEFERRED INCOME TAXES					
2		PROVISION FOR DEF FEDERAL INCOME TAX	19AVG	3,353,254	2,020,370	534,805	798,079
3		FLOW-THROUGH EXCESS BOOK/TAX DEPREC.--FED	19AVG	48,893	29,459	7,798	11,637
4		AMORTIZATION OF ITC	19AVG	(12,816)	(7,722)	(2,044)	(3,050)
5		FED BENEFIT OF PROVISION FOR DEF SIT	19AVG	(224,961)	(135,542)	(35,879)	(53,541)
6		AMORTIZATION OF EXCESS ADIT-FEDERAL	19AVG	<u>(790,253)</u>	<u>(476,135)</u>	<u>(126,036)</u>	<u>(188,081)</u>
7		TOTAL DEFERRED INCOME TAX		<u>2,374,117</u>	<u>1,430,430</u>	<u>378,644</u>	<u>565,044</u>
8		TOTAL FEDERAL INCOME TAX		201,842	(638,170)	185,302	654,712

COLUMBIA GAS OF KENTUCKY, INC.
ATTACHMENT KLJ-ACOS-3
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WITNESS: JOHNSON

COLUMBIA GAS OF KENTUCKY, INC.
RATE BASE SUMMARY
FOR THE TWELVE MONTHS ENDED 12/31/2022

CLASSIFICATION
AVERAGE OF CUSTOMER-DEMAND & DEMAND-COMMODITY
FORECASTED TEST YEAR - ORIGINAL FILING

LINE NO.	ACCT NO.	ACCOUNT TITLE	CLASSIFICATION FACTOR (C)	TOTAL COMPANY (D)	CUSTOMER (E)	COMMODITY (F)	DEMAND (G)
1	101 & 106	GROSS PLANT		\$ 676,893,011	\$ 407,834,961	\$ 107,956,590	\$ 161,101,462
2	108-111	DEPRECIATION RESERVE		176,792,389	126,630,071	20,127,079	30,035,240
3		NET PLANT		500,100,622	281,204,890	87,829,511	131,066,222
4	190.00	ACCUMULATED DEF INCOME TAX	19AVG	\$6,868,772	4,138,505	1,095,489	1,634,777
5	252.00	CUSTOMER ADVANCES	20	0	0	0	0
6	254.00	EXCESS ADIT (BEFORE GROSS UP)	19AVG	27,089,072	16,321,442	4,320,393	6,447,237
7	282.00	ACCUMULATED DEF INCOME TAX	19AVG	70,296,229	42,354,195	11,211,433	16,730,601
8	283.00	ACCUMULATED DEF INCOME TAX	19AVG	0	0	0	0
9		NET RATE BASE		409,584,093	226,667,758	73,393,174	109,523,161
10		PLUS WORKING CAPITAL:					
11		CASH WORKING CAPITAL - LEAD LAG STUDY		0	0	0	0
12	151.00	FUEL STOCK	2	0	0	0	0
13	154.00	MATERIALS & SUPPLIES	7AVG	298,708	179,975	47,640	71,093
14	165.00	PREPAYMENTS	13AVG	0	0	0	0
15	164.00	GAS STORED UNDERGROUND - FSS	2	36,340,488	0	0	36,340,488
16		RATE BASE		446,223,290	226,847,733	73,440,814	145,934,742

ATTACHMENT KLJ-ACOS-3
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WITNESS: JOHNSON

COLUMBIA GAS OF KENTUCKY, INC.
CLASSIFICATION FACTORS
FOR THE TWELVE MONTHS ENDED 12/31/2022

CLASSIFICATION
FORECASTED TEST YEAR - ORIGINAL FILING

LINE NO.	DESCRIPTION (A)	CLASSIFICATION FACTOR (B)	TOTAL COMPANY (C)	CUSTOMER (D)	COMMODITY (E)	DEMAND (F)
1	DEMAND DESIGN DAY	1	100.000%	0.000%	0.000%	100.000%
2	DESIGN DAY EXCL. INTERR DEMAND (MCF)	2	100.000%	0.000%	0.000%	100.000%
3	MINIMUM SYSTEM MAINS	3	100.000%	75.386%	0.000%	24.614%
4	COMMODITY THROUGHPUT	4	100.000%	0.000%	100.000%	0.000%
5	COMPOSITE OF 1 & 4 - DEMAND/COMMODITY	5	100.000%	0.000%	50.000%	50.000%
6	CUSTOMER	6	100.000%	100.000%	0.000%	0.000%
7	DIST. PLANT EXCL. ACCTS 375.70,375.71,387 - C/D	7CD	100.000%	84.297%	0.000%	15.703%
8	DIST. PLANT EXCL. ACCTS 375.70,375.71,387 - D/C	7DC	100.000%	36.205%	31.898%	31.898%
9	DIST. PLANT EXCL. ACCTS 375.70,375.71,387 - AVG	7AVG	100.000%	60.251%	15.949%	23.800%
10	TOTAL PLANT ACCOUNT 385	8	100.000%	100.000%	0.000%	0.000%
11	GAS PURCHASE EXPENSE EX OFF SYST	9	100.000%	0.000%	100.000%	0.000%
12	OTHER DIST. EXP - LABOR - C/D	10CD	100.000%	89.584%	0.937%	9.479%
13	OTHER DIST. EXP - LABOR - D/C	10DC	100.000%	60.552%	20.192%	19.255%
14	OTHER DIST. EXP - LABOR - AVG	10AVG	100.000%	75.068%	10.565%	14.367%
15	OTHER DIST. EXP EXCL - M & E - C/D	11CD	100.000%	83.297%	0.355%	16.348%
16	OTHER DIST. EXP EXCL - M & E - D/C	11DC	100.000%	33.227%	33.564%	33.209%
17	OTHER DIST. EXP EXCL - M & E - AVG	11AVG	100.000%	58.262%	16.960%	24.778%
18	O & M EXCL A & G - LABOR - C/D	12CD	100.000%	90.099%	0.891%	9.010%
19	O & M EXCL A & G - LABOR - D/C	12DC	100.000%	62.505%	19.193%	18.302%
20	O & M EXCL A & G - LABOR - AVG	12AVG	100.000%	76.302%	10.042%	13.656%
21	O & M EXCL GAS PUR, UNCOL, AND A & G - M&E - C/D	13CD	100.000%	87.153%	-0.165%	13.012%
22	O & M EXCL GAS PUR, UNCOL, AND A & G - M&E - D/C	13DC	100.000%	54.051%	21.790%	24.159%
23	O & M EXCL GAS PUR, UNCOL, AND A & G - M&E - AVG	13AVG	100.000%	70.602%	10.812%	18.585%
24	ACCT 376/380 - MAINS/SERVICES - C/D	14CD	100.000%	83.392%	0.000%	16.608%
25	ACCT 376/380 - MAINS/SERVICES - D/C	14DC	100.000%	32.525%	33.738%	33.738%
26	ACCT 376/380 - MAINS/SERVICES - AVG	14AVG	100.000%	57.958%	16.869%	25.173%
27	DIRECT PLANT ACCT 380	15	100.000%	100.000%	0.000%	0.000%
28	DIRECT PLANT ACCTS 381	16	100.000%	100.000%	0.000%	0.000%
29	DIRECT PLANT ACCT 385	17	100.000%	100.000%	0.000%	0.000%
30	ACCOUNT 376 MAINS - COMPOSITE/PLANT - C/D	18CD	100.000%	75.386%	0.000%	24.614%
31	ACCOUNT 376 MAINS - COMPOSITE/PLANT - D/C	18DC	100.000%	0.000%	50.000%	50.000%
32	ACCOUNT 376 MAINS - COMPOSITE/PLANT - AVG	18AVG	100.000%	37.693%	25.000%	37.307%
33	TOTAL PLANT - C/D	19CD	100.000%	84.297%	0.000%	15.703%
34	TOTAL PLANT - D/C	19DC	100.000%	36.205%	31.898%	31.898%
35	TOTAL PLANT - AVG	19AVG	100.000%	60.251%	15.949%	23.800%
36	AVERAGE C/D & D/C	20	100.000%	37.693%	25.000%	37.307%
37	UNCOLLECTIBLES	21	100.000%	100.000%	0.000%	0.000%
38	REVREQ	22	100.000%	64.029%	13.390%	22.581%

COLUMBIA GAS OF KENTUCKY, INC.
 RATE OF RETURN BY RATE SCHEDULE - @ PROPOSED RATES
 FOR THE TWELVE MONTHS ENDED 12/31/2022

CUSTOMER RELATED
 AVERAGE OF CUSTOMER-DEMAND & DEMAND-COMMODITY
 FORECASTED TEST YEAR - ORIGINAL FILING

ATTACHMENT KLJ-ACOS-3
 PAGE 52 OF 129
 WITNESS: JOHNSON

LINE NO.	ACCT NO.	ACCOUNT TITLE	ALOC FACTOR (C)	TOTAL CUSTOMER (D)	GS-RESIDENTIAL (E)	GS-OTHER (F)	IUS (G)	DS-ML (H)	DS/IS (I)	NOT USED (J)	NOT USED (K)
1		TOTAL REVENUES		62,949,228	40,457,848	17,311,263	19,727	420,288	4,740,102	0	0
2		PROPOSED INCREASE		16,791,284	10,983,234	4,467,287	5,403	3,995	1,331,365	0	0
3		TOTAL PROPOSED REVENUES		79,740,512	51,441,082	21,778,550	25,130	424,283	6,071,467	0	0
4		COST OF GAS		0	0	0	0	0	0	0	0
5		OPERATING & MAINTENANCE EXPENSE		40,308,768	31,393,916	7,075,505	5,796	77,034	1,756,517	0	0
6		DEPRECIATION & AMORTIZATION		13,743,825	10,781,061	2,181,543	2,089	32,019	747,113	0	0
7		FEDERAL INCOME TAX		2,690,652	(119,716)	2,196,868	3,119	62,420	547,961	0	0
8		KENTUCKY STATE INCOME TAX		725,486	817,876	(70,816)	(179)	(12,261)	(9,134)	0	0
9		TAXES OTHER THAN INCOME		5,370,213	4,027,851	948,670	1,050	12,921	379,721	0	0
10		TOTAL EXPENSES & TAXES		62,838,944	46,900,988	12,331,770	11,875	172,133	3,422,178	0	0
11		OPERATING INCOME		16,901,568	4,540,094	9,446,780	13,255	252,150	2,649,289	0	0
12		INTEREST EXPENSE		4,673,063	3,407,478	825,631	1,095	12,475	426,384	0	0
13		INCOME AVAILABLE FOR COMMON EQUITY		12,228,505	1,132,616	8,621,149	12,160	239,675	2,222,905	0	0
14		RATE BASE		226,847,733	165,411,572	40,079,195	53,162	605,567	20,698,241	0	0
15		RATE OF RETURN AUTHORIZED ON RATE BASE		7.45%	2.74%	23.57%	24.93%	41.64%	12.80%	0.00%	0.00%
16		UNITIZED RETURN		1.00	0.37	3.15	3.33	5.57	1.71	0.00	0.00

CUSTOMER RELATED
AVERAGE OF CUSTOMER-DEMAND & DEMAND-COMMODITY
FORECASTED TEST YEAR - ORIGINAL FILING
COLUMBIA GAS OF KENTUCKY, INC.
RATE OF RETURN BY RATE SCHEDULE - @ AUTHORIZED RETURN
FOR THE TWELVE MONTHS ENDED 12/31/2022
ATTACHMENT KLJ-ACOS-3
PAGE 53 OF 129
WITNESS: JOHNSON

LINE NO.	ACCT NO.	ACCOUNT TITLE	ALLOC FACTOR (C)	TOTAL CUSTOMER (D)	GS-RESIDENTIAL (E)	GS-OTHER (F)	IUS (G)	DS-ML (H)	DS/IS (I)	NOT USED (J)	NOT USED (K)
1		TOTAL REVENUES		79,829,881	61,943,669	13,131,499	12,691	146,920	4,595,092	0	0
2		COST OF GAS		0	0	0	0	0	0	0	0
3		OPERATING & MAINTENANCE EXPENSE		40,309,328	31,459,872	7,021,201	5,718	75,292	1,747,245	0	0
4		DEPRECIATION & AMORTIZATION		13,743,829	10,781,061	2,181,543	2,089	32,019	747,113	0	0
5		FEDERAL INCOME TAX		2,708,367	1,962,391	482,615	653	7,434	255,274	0	0
6		KENTUCKY STATE INCOME TAX		729,926	1,339,708	(500,454)	(797)	(26,042)	(82,489)	0	0
7		TAXES OTHER THAN INCOME		5,370,213	4,027,851	948,670	1,050	12,921	379,721	0	0
8		TOTAL EXPENSES & TAXES		62,861,663	49,570,883	10,133,575	8,713	101,624	3,046,864	0	0
9		OPERATING INCOME		16,968,218	12,372,786	2,997,924	3,977	45,296	1,548,229	0	0
10		INTEREST EXPENSE		4,673,063	3,407,478	825,631	1,095	12,475	426,384	0	0
11		INCOME AVAILABLE FOR COMMON EQUITY		12,295,155	8,965,308	2,172,293	2,882	32,821	1,121,845	0	0
12		RATE BASE		226,847,733	165,411,572	40,079,195	53,162	605,567	20,698,241	0	0
13		RATE OF RETURN AUTHORIZED ON RATE BASE		7.48%	7.48%	7.48%	7.48%	7.48%	7.48%	0.00%	0.00%
14		UNITIZED RETURN		1.00	1.00	1.00	1.00	1.00	1.00	0.00	0.00
15		AVERAGE ANNUAL CUSTOMERS		138,303	123,375	14,851	2	6	69	0	0
16		MONTHLY CUSTOMER BASED COST [1]		48.10	41.84	73.68	528.77	2,040.55	5,549.63	0.00	0.00

[1] LINE 1 / LINE 15 / 12 MONTHS.

LINE NO.	DESCRIPTION (A)	ALLOC FACTOR (B)	COLUMBIA GAS OF KENTUCKY, INC.		DEVELOPMENT OF PROFORMA ADJUSTMENTS FOR THE TWELVE MONTHS ENDED 12/31/2022		ATTACHMENT KLJ-ACOS-3			
			CUSTOMER (C)	GS-RESIDENTIAL (D)	GS-OTHER (E)	IUS (F)	DS-ML (G)	DS/IS (H)	NOT USED (I)	NOT USED (J)
1	OPERATING REVENUE		16,880,653	21,485,821	(4,179,764)	(7,036)	(273,368)	(145,010)	0	0
2	LESS: GAS COST @ CITY GATE CHANGE		0	0	0	0	0	0	0	0
3	LESS: UNCOLLECTIBLES @ 0.00428000		72,249	91,959	(17,889)	(30)	(1,170)	(621)	0	0
4	LESS: PSC FEES @ 0.00200000		33,761	42,972	(8,360)	(14)	(547)	(290)	0	0
5	TAXABLE INCOME FOR STATE INCOME TAX		16,774,643	21,350,890	(4,153,515)	(6,992)	(271,651)	(144,099)	0	0
6	LESS: KENTUCKY STATE INCOME TAX @ 0.0500		838,732	1,067,545	(207,676)	(350)	(13,583)	(7,205)	0	0
7	TAXABLE INCOME FOR FEDERAL INCOME TAX		15,935,911	20,283,345	(3,945,839)	(6,642)	(258,068)	(136,894)	0	0
8	LESS: FEDERAL INCOME TAX @ 0.21000000		3,346,539	4,259,502	(828,626)	(1,395)	(54,194)	(28,748)	0	0
9	OPERATING INCOME		12,589,372	16,023,843	(3,117,213)	(5,247)	(203,874)	(108,146)	0	0

CUSTOMER RELATED
AVERAGE OF CUSTOMER-DEMAND & DEMAND-COMMODITY
FORECASTED TEST YEAR - ORIGINAL FILING

WITNESS: JOHNSON

PAGE 54 OF 129

CUSTOMER RELATED
 AVERAGE OF CUSTOMER-DEMAND & DEMAND-COMMODITY
 FORECASTED TEST YEAR - ORIGINAL FILING
 COLUMBIA GAS OF KENTUCKY, INC.
 RATE OF RETURN BY CLASS - @ CURRENT RATES
 FOR THE TWELVE MONTHS ENDED 12/31/2022
 ATTACHMENT KLJ-ACOS-3
 PAGE 55 OF 129
 WITNESS: JOHNSON

LINE NO.	ACCT NO.	ACCOUNT TITLE	ALLOC FACTOR (C)	TOTAL CUSTOMER (D)	GS-RESIDENTIAL (E)	GS-OTHER (F)	IUS (G)	DS-ML (H)	DS/IS (I)	NOT USED (J)	NOT USED (K)
1		TOTAL REVENUES [1]		\$ 62,949,228	\$ 40,457,848	\$ 17,311,263	\$ 19,727	\$ 420,288	\$ 4,740,102	\$ 0	\$ 0
2		COST OF GAS		0	0	0	0	0	0	0	0
3		OPERATING & MAINTENANCE EXPENSE [2]		40,203,320	31,324,941	7,047,450	5,762	77,009	1,748,156	0	0
4		DEPRECIATION & AMORTIZATION [3]		13,743,829	10,781,061	2,181,543	2,089	32,019	747,113	0	0
5		FEDERAL INCOME TAX [4]		(638,170)	(2,297,111)	1,311,241	2,048	61,628	284,022	0	0
6		KENTUCKY STATE INCOME TAX [5]		(108,805)	272,163	(292,778)	(447)	(12,459)	(75,284)	0	0
7		TAXES OTHER THAN INCOME [6]		5,370,213	4,027,851	948,670	1,050	12,921	379,721	0	0
8		TOTAL EXPENSES & TAXES		58,570,387	44,108,905	11,196,126	10,502	171,118	3,083,728	0	0
9		OPERATING INCOME		4,378,841	(3,651,057)	6,115,137	9,225	249,170	1,656,374	0	0
10		INTEREST EXPENSE [7]		4,673,063	3,407,478	825,631	1,095	12,475	426,384	0	0
11		INCOME AVAILABLE FOR COMMON EQUITY		(294,222)	(7,058,535)	5,289,506	8,130	236,695	1,229,990	0	0
12		RATE BASE [8]		226,847,733	165,411,572	40,079,195	53,162	605,567	20,698,241	0	0
13		RATE OF RETURN EARNED ON RATE BASE		1.93%	-2.21%	15.26%	17.35%	41.15%	8.00%	0.00%	0.00%
14		UNITIZED RETURN		1.00	(1.15)	7.91	8.99	21.32	4.15	0.00	0.00

REFERENCES: [1] PAGE 62, [2] PAGE 70, [3] PAGE 61, [4] PAGE 75, [5] PAGE 73, [6] PAGE 71, [7] PAGE 74, [8] PAGE 76.

CUSTOMER RELATED
AVERAGE OF CUSTOMER-DEMAND & DEMAND-COMMODITY
FORECASTED TEST YEAR - ORIGINAL FILING
COLUMBIA GAS OF KENTUCKY, INC.
GROSS INTANGIBLE, PRODUCTION, & DIST. PLANT ALLOC.
FOR THE TWELVE MONTHS ENDED 12/31/2022
ATTACHMENT KLJ-ACOS-3
PAGE 56 OF 129
WITNESS: JOHNSON

LINE NO.	ACCT NO.	ACCOUNT TITLE	ALLOC FACTOR	TOTAL CUSTOMER	GS-RESIDENTIAL	GS-OTHER	IUS	DS-ML	DS/IS	NOT USED	NOT USED
(A)	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)
				\$	\$	\$	\$	\$	\$	\$	\$
1		INTANGIBLE PLANT									
2	301.00	ORGANIZATION	7CUST	314	236	54	0	1	24	0	0
3	303.00	MISC. INTANGIBLE PLANT	7CUST	58,043	43,604	9,897	12	135	4,396	0	0
4	303.10	DIS SOFTWARE	7CUST	568	427	97	0	1	43	0	0
5	303.20	FARA SOFTWARE	7CUST	0	0	0	0	0	0	0	0
6	303.30	OTHER SOFTWARE	7CUST	6,723,109	5,050,668	1,146,357	1,345	15,598	509,141	0	0
7		TOTAL INTANGIBLE PLANT		6,782,034	5,094,935	1,156,405	1,357	15,735	513,604	0	0
8		PRODUCTION PLANT									
9	304.10	LAND	2	0	0	0	0	0	0	0	0
10	305.00	STRUCTURES & IMPROVEMENTS	2	0	0	0	0	0	0	0	0
11	311.00	LIQUEFIED PETROLEUM GAS EQUIP	2	0	0	0	0	0	0	0	0
12		TOTAL PRODUCTION PLANT		0	0	0	0	0	0	0	0
13		DISTRIBUTION PLANT									
14	374.10	LAND - CITY GATE & M/L IND M&R	20	78	48	17	0	0	13	0	0
15	374.20	LAND - OTHER DISTRIBUTION	20	330,564	205,098	70,797	129	0	54,540	0	0
16	374.40	LAND RIGHTS - OTHER DISTRIBUTION	20	493,772	306,361	105,751	193	0	81,467	0	0
17	374.50	RIGHTS OF WAY	20	1,022,552	634,442	219,000	399	0	168,711	0	0
18	375.20	CITY GATE - MEAS & REG STRUCTURES	20	801	497	172	0	0	132	0	0
19	375.30	STRUC & IMPROV-GENERAL M&R	20	0	0	0	0	0	0	0	0
20	375.40	STRUC & IMPROV-REGULATING	20	1,086,111	673,878	232,612	424	0	179,197	0	0
21	375.40	DIRECT STRUC & IMPROV-REGULATING	20	17,418	0	0	0	17,418	0	0	0
22	375.60	STRUC & IMPROV-DIST. IND. M & R	8	0	0	0	0	0	0	0	0
23	375.70	STRUC & IMPROV-OTHER DIST. SYSTEM	7CUST	6,099,185	4,581,952	1,039,972	1,220	14,150	461,891	0	0
24	375.71	STRUC & IMPROV-OTHER DIST. SYSTEM-IMPROV	7CUST	599,231	450,166	102,175	120	1,390	45,380	0	0
25	375.80	STRUC & IMPROV-COMMUNICATION	20	0	0	0	0	0	0	0	0
26	376.00	MAINS	20	142,057,312	88,139,459	30,424,415	55,402	0	23,438,036	0	0
27	376.00	DIRECT MAINS	20	3,964	0	0	0	3,964	0	0	0
28	378.10	M & R GENERAL	20	194,167	120,471	41,585	76	0	32,036	0	0
29	378.20	M & R GENERAL - REGULATING	20	8,355,320	5,184,058	1,789,459	3,259	0	1,378,544	0	0
30	378.30	M & R EQUIP - LOCAL GAS PURCHASES	20	17,129	10,628	3,669	7	0	2,826	0	0
31	379.10	STA EQUIP - CITY	20	585,803	363,461	125,461	228	0	96,652	0	0
32	380.00	SERVICES	15	181,670,251	161,277,765	19,765,723	1,817	0	624,946	0	0

COLUMBIA GAS OF KENTUCKY, INC.
GROSS DISTRIBUTION & GENERAL PLANT ALLOCATION
FOR THE TWELVE MONTHS ENDED 12/31/2022

CUSTOMER RELATED
AVERAGE OF CUSTOMER-DEMAND & DEMAND-COMMODITY
FORECASTED TEST YEAR - ORIGINAL FILING

ATTACHMENT KLJ-ACOS-3
PAGE 57 OF 129
WITNESS: JOHNSON

LINE NO.	ACCT NO.	ACCOUNT TITLE	ALLOC FACTOR	TOTAL CUSTOMER	GS-RESIDENTIAL	GS-OTHER	IUS	DS-ML	DS/IS	NOT USED	NOT USED
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)
			\$	\$	\$	\$	\$	\$	\$	\$	\$
1	380.00	DIRECT SERVICES	0	0	0	0	0	0	0	0	0
2	381.00	METERS	26,313,729	19,396,639	6,819,203	2,895	0	94,993	0	0	0
3	382.00	METER INSTALLATIONS	9,807,649	7,229,512	2,541,652	1,079	0	35,406	0	0	0
4	383.00	HOUSE REGULATORS	6,932,483	5,110,141	1,796,553	763	0	25,026	0	0	0
5	384.00	HOUSE REG INSTALLATIONS	2,085,059	1,536,960	540,343	229	0	7,527	0	0	0
6	385.00	IND M&R EQUIPMENT	4,430,201	0	1,386,298	10,057	0	3,033,846	0	0	0
7	385.00	DIRECT IND M&R EQUIPMENT	873,980	0	0	0	873,980	0	0	0	0
8	387.20	ODORIZATION	0	0	0	0	0	0	0	0	0
9	387.41	TELEPHONE	442,854	332,690	75,511	89	1,027	33,537	0	0	0
10	387.42	RADIO	478,518	359,482	81,592	96	1,110	36,238	0	0	0
11	387.44	OTHER COMMUNICATION	76,391	57,388	13,025	15	177	5,785	0	0	0
12	387.45	TELEMETERING	2,884,583	2,167,014	491,850	577	6,692	218,449	0	0	0
13	387.46	OTHER	197,036	148,021	33,597	39	457	14,922	0	0	0
14		TOTAL DISTRIBUTION PLANT	397,056,141	298,286,131	67,700,432	79,113	920,365	30,070,100	0	0	0
15		GENERAL PLANT									
16	391.10	OFF FURN & EQUIP - UNSPEC	467,731	351,378	79,753	94	1,085	35,421	0	0	0
17	391.11	OFF FURN & EQUIP - DATA HAND	0	0	0	0	0	0	0	0	0
18	391.12	OFF FURN & EQUIP - INFO SYSTEM	631,667	474,534	107,706	126	1,465	47,836	0	0	0
19	392.20	TR EQ - TRAILER > \$1,000	57,707	43,352	9,840	12	134	4,370	0	0	0
20	392.21	TR EQ - TRAILER < \$1,000	14,739	11,073	2,513	3	34	1,116	0	0	0
21	394.10	TOOLS,SHOP, & GAR EQ-GARAGE & SERV	5,868	4,408	1,001	1	14	444	0	0	0
22	394.13	TOOLS,SHOP, & GAR EQ-UND TANK CLEANUP	0	0	0	0	0	0	0	0	0
23	393.00	STORES EQUIPMENT	0	0	0	0	0	0	0	0	0
24	394.20	SHOP EQUIPMENT	0	0	0	0	0	0	0	0	0
25	394.30	TOOLS & OTHER EQUIPMENT	2,643,504	1,985,906	450,744	529	6,133	200,193	0	0	0
26	395.00	LABORATORY EQUIPMENT	2,508	1,884	428	1	6	190	0	0	0
27	396.00	POWER OP EQUIP-GEN TOOLS	111,794	83,984	19,062	22	259	8,466	0	0	0
28	397.50	COMMUNICATION EQUIP - TELEMETERING	0	0	0	0	0	0	0	0	0
29	398.00	MISCELLANEOUS EQUIPMENT	61,268	46,027	10,447	12	142	4,640	0	0	0
30		TOTAL GENERAL PLANT	3,996,786	3,002,546	681,494	800	9,272	302,676	0	0	0
31		TOTAL PLANT IN SERVICE (101 - 106)	407,834,961	306,383,612	69,538,331	81,270	945,372	30,886,380	0	0	0

CUSTOMER RELATED
AVERAGE OF CUSTOMER-DEMAND & DEMAND-COMMODITY
FORECASTED TEST YEAR - ORIGINAL FILING
COLUMBIA GAS OF KENTUCKY, INC.
GROSS DISTRIBUTION & GENERAL PLANT DEPRECIATION RESERVE ALLOC
FOR THE TWELVE MONTHS ENDED 12/31/2022
ATTACHMENT KLJ-ACOS-3
PAGE 59 OF 129
WITNESS: JOHNSON

LINE NO.	ACCT NO.	ACCOUNT TITLE	ALLOC FACTOR	TOTAL CUSTOMER	GS-RESIDENTIAL	GS-OTHER	IUS	DS-ML	DS/IS	NOT USED	NOT USED
(A)	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)
				\$	\$	\$	\$	\$	\$	\$	\$
1	381.00	METERS	16	9,434,827	6,954,694	2,445,035	1,038	0	34,060	0	0
2	382.00	METER INSTALLATIONS	16	5,609,411	4,134,865	1,453,679	617	0	20,250	0	0
3	383.00	HOUSE REGULATORS	16	2,237,904	1,649,626	579,953	246	0	8,079	0	0
4	384.00	HOUSE REG INSTALLATIONS	16	1,787,116	1,317,337	463,131	197	0	6,451	0	0
5	385.00	IND M&R EQUIPMENT	17	974,180	0	304,840	2,211	0	667,128	0	0
6	385.00	DIRECT IND M&R EQUIPMENT		188,149	0	0	0	188,149	0	0	0
7	387.20	ODORIZATION	7CUST	(36,098)	(27,118)	(6,155)	(7)	(84)	(2,734)	0	0
8	387.41	TELEPHONE	7CUST	308,257	231,575	52,561	62	715	23,344	0	0
9	387.42	RADIO	7CUST	414,807	311,620	70,729	83	962	31,413	0	0
10	387.44	OTHER COMMUNICATION	7CUST	38,289	28,764	6,529	8	89	2,900	0	0
11	387.45	TELEMETERING	7CUST	375,670	282,218	64,055	75	872	28,449	0	0
12	387.46	OTHER	7CUST	96,987	72,861	16,537	19	225	7,345	0	0
13		TOTAL DISTRIBUTION PLANT		122,057,845	96,701,930	19,411,087	16,322	203,087	5,725,418	0	0
14		GENERAL PLANT									
15	391.10	OFF FURN & EQUIP - UNSPEC	7CUST	8,551	6,424	1,458	2	20	648	0	0
16	391.11	OFF FURN & EQUIP - DATA HAND	7CUST	(15,554)	(11,685)	(2,652)	(3)	(36)	(1,178)	0	0
17	391.12	OFF FURN & EQUIP - INFO SYSTEM	7CUST	581,765	437,045	99,197	116	1,350	44,057	0	0
18	392.20	TR EQ - TRAILER > \$1,000	7CUST	37,759	28,366	6,438	8	88	2,859	0	0
19	392.21	TR EQ - TRAILER < \$1,000	7CUST	28,048	21,071	4,782	6	65	2,124	0	0
20	394.10	TOOLS,SHOP, & GAR EQ-GARAGE & SERV	7CUST	2,099	1,577	358	0	5	159	0	0
21	394.13	TOOLS,SHOP, & GAR EQ-UND TANK CLEANUP	7CUST	22,857	17,171	3,897	5	53	1,731	0	0
22	393.00	STORES EQUIPMENT	7CUST	0	0	0	0	0	0	0	0
23	394.20	SHOP EQUIPMENT	7CUST	111	83	19	0	0	8	0	0
24	394.30	TOOLS & OTHER EQUIPMENT	7CUST	975,419	732,774	166,319	195	2,263	73,868	0	0
25	395.00	LABORATORY EQUIPMENT	7CUST	2,250	1,690	384	0	5	170	0	0
26	396.00	POWER OP EQUIP-GEN TOOLS	7CUST	92,138	69,218	15,710	18	214	6,978	0	0
27		RETIREMENT WORK IN PROGRESS	7CUST	0	0	0	0	0	0	0	0
28	398.00	MISCELLANEOUS EQUIPMENT	7CUST	32,662	24,537	5,569	7	76	2,473	0	0
29		TOTAL GENERAL PLANT		1,768,105	1,328,271	301,479	354	4,103	133,897	0	0
30		TOTAL PLANT RESERVE		126,630,071	100,136,769	20,190,697	17,237	213,696	6,071,672	0	0

COLUMBIA GAS OF KENTUCKY, INC.
ATTACHMENT KLJ-ACOS-3
PAGE 61 OF 129
WITNESS: JOHNSON

CUSTOMER RELATED
AVERAGE OF CUSTOMER-DEMAND & DEMAND-COMMODITY
GROSS DISTRIBUTION & GENERAL PLANT DEPRECIATION EXPENSE
FOR THE TWELVE MONTHS ENDED 12/31/2022

LINE NO.	ACCT NO.	ACCOUNT TITLE	ALLOC FACTOR	TOTAL CUSTOMER	GS-RESIDENTIAL	GS-OTHER	IUS	DS-ML	DS/IS	NOT USED	NOT USED
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)
				\$	\$	\$	\$	\$	\$	\$	\$
1	381.00	METERS	16	1,114,707	821,684	288,876	123	0	4,024	0	0
2	382.00	METER INSTALLATIONS	16	173,568	127,942	44,980	19	0	627	0	0
3	383.00	HOUSE REGULATORS	16	135,832	100,126	35,201	15	0	490	0	0
4	384.00	HOUSE REG INSTALLATIONS	16	200,160	147,544	51,871	22	0	723	0	0
5	385.00	IND M&R EQUIPMENT	17	163,578	0	51,187	371	0	112,020	0	0
6	385.00	DIRECT IND M&R EQUIPMENT		27,232	0	0	0	27,232	0	0	0
7	387.20	ODORIZATION	7CUST	0	0	0	0	0	0	0	0
8	387.41	TELEPHONE	7CUST	14,128	10,614	2,409	3	33	1,070	0	0
9	387.42	RADIO	7CUST	15,263	11,466	2,602	3	35	1,156	0	0
10	387.44	OTHER COMMUNICATION	7CUST	2,437	1,831	416	0	6	185	0	0
11	387.45	TELEMETERING	7CUST	91,936	69,066	15,676	18	213	6,962	0	0
12	387.46	OTHER	7CUST	18,740	14,078	3,195	4	43	1,419	0	0
13		TOTAL DISTRIBUTION PLANT		12,139,405	9,575,753	1,907,974	1,769	28,297	625,612	0	0
14		GENERAL PLANT									
15	391.10	OFF FURN & EQUIP - UNSPEC	7CUST	79,128	59,444	13,492	16	184	5,992	0	0
16	391.11	OFF FURN & EQUIP - DATA HAND	7CUST	6,222	4,674	1,061	1	14	471	0	0
17	391.12	OFF FURN & EQUIP - INFO SYSTEM	7CUST	146,868	110,333	25,042	29	341	11,122	0	0
18	392.20	TR EQ - TRAILER > \$1,000	7CUST	499	375	85	0	1	38	0	0
19	392.21	TR EQ - TRAILER < \$1,000	7CUST	130	98	22	0	0	10	0	0
20	394.10	TOOLS,SHOP, & GAR EQ-GARAGE & SERV	7CUST	231	174	39	0	1	17	0	0
21	394.13	TOOLS,SHOP, & GAR EQ-UND TANK CLEANUP	7CUST	0	0	0	0	0	0	0	0
22	393.00	STORES EQUIPMENT	7CUST	0	0	0	0	0	0	0	0
23	394.20	SHOP EQUIPMENT	7CUST	0	0	0	0	0	0	0	0
24	394.30	TOOLS & OTHER EQUIPMENT	7CUST	92,080	69,174	15,701	18	214	6,973	0	0
25	395.00	LABORATORY EQUIPMENT	7CUST	125	94	21	0	0	9	0	0
26	396.00	POWER OP EQUIP-GEN TOOLS	7CUST	0	0	0	0	0	0	0	0
27	398.00	MISCELLANEOUS EQUIPMENT	7CUST	7,544	5,667	1,286	2	18	571	0	0
28		TOTAL GENERAL PLANT		332,827	250,033	56,749	66	773	25,203	0	0
29		TOTAL DEPRECIATION EXPENSE		13,743,829	10,781,061	2,181,543	2,089	32,019	747,113	0	0

CUSTOMER RELATED
 AVERAGE OF CUSTOMER-DEMAND & DEMAND-COMMODITY
 FORECASTED TEST YEAR - ORIGINAL FILING
 COLUMBIA GAS OF KENTUCKY, INC.
 OPERATING REVENUE @ CURRENT RATES
 FOR THE TWELVE MONTHS ENDED 12/31/2022
 ATTACHMENT KLJ-ACOS-3
 PAGE 62 OF 129
 WITNESS: JOHNSON

LINE NO.	ACCT NO.	ACCOUNT TITLE (B)	ALLOC FACTOR (C)	TOTAL CUSTOMER (D)	GS-RESIDENTIAL (E)	GS-OTHER (F)	IUS (G)	DS-ML (H)	DS/IS (I)	NOT USED (J)	NOT USED (K)
				\$	\$	\$	\$	\$	\$	\$	\$
1		OPERATING REVENUE									
2	480.00	RESIDENTIAL SALES		34,908,325	34,908,325	0	0	0	0	0	0
3	481.10	COMMERCIAL SALES		11,939,170	0	11,939,170	0	0	0	0	0
4	481.20	INDUSTRIAL SALES		591,897	0	572,314	19,583	0	0	0	0
5		TOTAL SALES REVENUE		47,439,392	34,908,325	12,511,484	19,583	0	0	0	0
6	487.00	FORFEITED DISCOUNTS		249,763	159,980	75,910	136	1,119	12,618	0	0
7	488.00	MISC. SERVICE REVENUE	6	117,501	104,819	12,617	1	5	59	0	0
8	489.00	REVENUE FROM TRANSPORTATION		14,422,598	4,642,457	4,633,941	0	419,135	4,727,065	0	0
9	495.00	OTHER	6	719,974	642,267	77,311	7	29	360	0	0
10		TOTAL OTHER GAS DEPT REVENUE		15,509,836	5,549,523	4,799,779	144	420,288	4,740,102	0	0
11		TOTAL OPERATING REVENUE		62,949,228	40,457,848	17,311,263	19,727	420,288	4,740,102	0	0

CUSTOMER RELATED
AVERAGE OF CUSTOMER-DEMAND & DEMAND-COMMODITY
FORECASTED TEST YEAR - ORIGINAL FILING

COLUMBIA GAS OF KENTUCKY, INC.
DISTRIBUTION EXPENSE ALLOCATION - LABOR
FOR THE TWELVE MONTHS ENDED 12/31/2022

ATTACHMENT KLJ-ACOS-3
PAGE 64 OF 129
WITNESS: JOHNSON

LINE NO.	ACCT NO.	ACCOUNT TITLE	ALLOC FACTOR	TOTAL CUSTOMER	GS-RESIDENTIAL	GS-OTHER	IUS	DS-ML	DS/IS	NOT USED	NOT USED
(A)	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)
				\$	\$	\$	\$	\$	\$	\$	\$
1		DISTRIBUTION EXPENSES									
2	870	SUPERVISION & ENGINEERING	10CUST	466,391	341,846	101,841	84	1,441	21,179	0	0
3	871	DISTRIBUTION LOAD DISPATCH	4	0	0	0	0	0	0	0	0
4	874	MAINS & SERVICES	14CUST	1,490,834	1,148,598	231,139	268	15	110,814	0	0
5	875	M & R - GENERAL	18CUST	72,759	45,142	15,582	28	2	12,005	0	0
6	876	M & R - INDUSTRIAL	8	67,768	0	17,712	129	11,166	38,761	0	0
7	878	METERS & HOUSE REGULATORS	16	1,240,231	914,211	321,406	136	0	4,477	0	0
8	879	CUSTOMER INSTALLATION	16	2,489,719	1,835,247	645,211	274	0	8,988	0	0
9	880	OTHER	10CUST	398,499	292,084	87,016	72	1,231	18,096	0	0
10	881	RENTS	10CUST	0	0	0	0	0	0	0	0
11		TOTAL OPERATION		6,226,201	4,577,128	1,419,907	991	13,855	214,320	0	0
12		MAINTENANCE									
13	885	SUPERVISION & ENGINEERING	10CUST	59,988	43,969	13,099	11	185	2,724	0	0
14	886	STRUCTURES & IMPROVEMENTS	18CUST	2,713	1,683	581	1	0	448	0	0
15	887	MAINS	18CUST	412,875	256,160	88,421	161	12	68,120	0	0
16	889	M & R - GENERAL	18CUST	117,108	72,657	25,080	46	4	19,322	0	0
17	890	M & R - INDUSTRIAL	8	54,126	0	14,146	103	8,918	30,958	0	0
18	892	SERVICES	15	555,440	493,092	60,432	6	0	1,911	0	0
19	893	METERS & HOUSE REGULATORS	16	10,802	7,962	2,799	1	0	39	0	0
20	894	OTHER EQUIPMENT	10CUST	127,838	93,700	27,915	23	395	5,805	0	0
21		TOTAL MAINTENANCE		1,340,890	969,223	232,473	352	9,514	129,327	0	0

CUSTOMER RELATED
AVERAGE OF CUSTOMER-DEMAND & DEMAND-COMMODITY
FORECASTED TEST YEAR - ORIGINAL FILING
COLUMBIA GAS OF KENTUCKY, INC.
DISTRIBUTION AND A&G EXPENSE ALLOCATION - LABOR
FOR THE TWELVE MONTHS ENDED 12/31/2022
ATTACHMENT KLJ-ACOS-3
PAGE 66 OF 129
WITNESS: JOHNSON

LINE NO.	ACCT NO.	ACCOUNT TITLE	ALLOC FACTOR	CUSTOMER	GS-RESIDENTIAL	GS-OTHER	IUS	DS-ML	DS/IS	NOT USED	NOT USED
(A)	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)
				\$	\$	\$	\$	\$	\$	\$	\$
1		SALES									
2	911	SUPERVISION	6	0	0	0	0	0	0	0	0
3	912	DEMONSTRATION & SELLING	6	0	0	0	0	0	0	0	0
4	913	ADVERTISING	6	0	0	0	0	0	0	0	0
5	916	MISC.	6	0	0	0	0	0	0	0	0
6		TOTAL SALES		0	0	0	0	0	0	0	0
7		TOTAL DISTRIBUTION EXPENSES		8,091,950	6,014,562	1,708,739	1,348	23,390	343,909	0	0
8		ADMINISTRATIVE & GENERAL									
9	920	SALARIES	12CUST	1,777,624	1,321,255	375,381	302	5,137	75,549	0	0
10	921	OFFICE SUPPLIES & EXPENSES	12CUST	20,884	15,522	4,410	4	60	888	0	0
11	922	ADMIN. EXPENSES TRANSFERRED	12CUST	0	0	0	0	0	0	0	0
12	923	OUTSIDE SERVICES	12CUST	1,206	896	255	0	3	51	0	0
13	924	PROPERTY INSURANCE	12CUST	0	0	0	0	0	0	0	0
14	925	INJURIES AND DAMAGES	12CUST	0	0	0	0	0	0	0	0
15	926	EMPLOYEE PENSIONS & BENEFITS	12CUST	4,479	3,329	946	1	13	190	0	0
16	928	REG COMMISSION EXP - GENERAL	12CUST	0	0	0	0	0	0	0	0
17	930.10	MISC. - INSTITUT & GOODWILL ADV	12CUST	0	0	0	0	0	0	0	0
18	930.20	MISC. - GENERAL	12CUST	0	0	0	0	0	0	0	0
19	931	RENTS	12CUST	0	0	0	0	0	0	0	0
20	935.13	MAINT. STRUCTURES & IMPROV.	12CUST	0	0	0	0	0	0	0	0
21	935.23	MAINT. - GEN'L OFFICE	12CUST	0	0	0	0	0	0	0	0
22		FURNITURE & EQUIPMENT	12CUST	0	0	0	0	0	0	0	0
23	932	MAINT.-MISCELLANEOUS	12CUST	0	0	0	0	0	0	0	0
24		TOTAL ADMIN & GENERAL - LABOR		1,804,193	1,341,002	380,992	307	5,213	76,678	0	0
25		TOTAL O & M EXPENSE - LABOR		9,896,143	7,355,564	2,089,731	1,655	28,603	420,587	0	0

COLUMBIA GAS OF KENTUCKY, INC.
 DISTRIBUTION EXPENSE ALLOCATION - M & E
 FOR THE TWELVE MONTHS ENDED 12/31/2022

CUSTOMER RELATED
 AVERAGE OF CUSTOMER-DEMAND & DEMAND-COMMODITY
 FORECASTED TEST YEAR - ORIGINAL FILING

ATTACHMENT KLJ-ACOS-3
 PAGE 67 OF 129
 WITNESS: JOHNSON

LINE NO.	ACCT NO.	ACCOUNT TITLE	ALLOC FACTOR	CUSTOMER	GS-RESIDENTIAL	GS-OTHER	IUS	DS-ML	DS/IS	NOT USED	NOT USED
(A)	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)
				\$	\$	\$	\$	\$	\$	\$	\$
1		DISTRIBUTION EXPENSES									
2	870	SUPERVISION & ENGINEERING	11CUST	516,217	374,474	98,494	119	1,239	41,891	0	0
3	871	DISTRIBUTION LOAD DISPATCH	4	0	0	0	0	0	0	0	0
4	874	MAINS & SERVICES	14CUST	3,220,902	2,481,512	499,369	580	32	239,410	0	0
5	875	M & R - GENERAL	18CUST	60,468	37,516	12,950	24	2	9,977	0	0
6	876	M & R - INDUSTRIAL	8	32,369	0	8,460	62	5,333	18,514	0	0
7	878	METERS & HOUSE REGULATORS	16	309,111	227,855	80,106	34	0	1,116	0	0
8	879	CUSTOMER INSTALLATION	16	877,080	646,522	227,295	96	0	3,166	0	0
9	880	OTHER	11CUST	470,983	341,660	89,864	108	1,130	38,220	0	0
10	881	RENTS	11CUST	27,214	19,742	5,192	6	65	2,208	0	0
11		TOTAL OPERATION		5,514,344	4,129,281	1,021,730	1,029	7,801	354,502	0	0
12		MAINTENANCE									
13	885	SUPERVISION & ENGINEERING	11CUST	5,233	3,796	998	1	13	425	0	0
14	886	STRUCTURES & IMPROVEMENTS	18CUST	64,968	40,308	13,914	25	2	10,719	0	0
15	887	MAINS	18CUST	709,708	440,324	151,991	277	21	117,095	0	0
16	889	M & R - GENERAL	18CUST	215,031	133,412	46,051	84	6	35,478	0	0
17	890	M & R - INDUSTRIAL	8	50,848	0	13,290	97	8,378	29,084	0	0
18	892	SERVICES	15	63,050	55,973	6,860	1	0	217	0	0
19	893	METERS & HOUSE REGULATORS	16	129,799	95,679	33,637	14	0	469	0	0
20	894	OTHER EQUIPMENT	11CUST	125,811	91,266	24,005	29	302	10,210	0	0
21		TOTAL MAINTENANCE		1,364,448	860,758	290,746	528	8,722	203,697	0	0

COLUMBIA GAS OF KENTUCKY, INC.
 DISTRIBUTION EXPENSE ALLOCATION - M & E
 FOR THE TWELVE MONTHS ENDED 12/31/2022

CUSTOMER RELATED
 AVERAGE OF CUSTOMER-DEMAND & DEMAND-COMMODITY
 FORECASTED TEST YEAR - ORIGINAL FILING

ATTACHMENT KLJ-ACOS-3
 PAGE 68 OF 129
 WITNESS: JOHNSON

LINE NO.	ACCT NO.	ACCOUNT TITLE	ALLOC FACTOR (C)	CUSTOMER (D)	GS-RESIDENTIAL (E)	GS-OTHER (F)	IUS (G)	DS-ML (H)	DS/IS (I)	NOT USED (J)	NOT USED (K)
				\$	\$	\$	\$	\$	\$	\$	\$
1		CUSTOMER ACCOUNTS									
2	901	SUPERVISION	6	0	0	0	0	0	0	0	0
3	902	METER READING	6	186,502	166,373	20,027	2	7	93	0	0
4	903	CUSTOMER RECORDS & COLLECTIONS	6	3,561,729	3,177,312	382,458	36	142	1,781	0	0
5	904	UNCOLLECTIBLE ACCOUNTS	21	236,307	190,135	45,933	7	19	213	0	0
6	905	MISC.	6	8,946	7,980	961	0	0	4	0	0
7	920	SALARIES	6	0	0	0	0	0	0	0	0
8	921	OFFICE SUPPLIES AND EXPENSE	6	0	0	0	0	0	0	0	0
9	931	RENTS	6	0	0	0	0	0	0	0	0
10	935	GENERAL PLANT MAINTENANCE	6	0	0	0	0	0	0	0	0
11		TOTAL CUSTOMER ACCT.		3,993,484	3,541,800	449,379	45	168	2,091	0	0
12		CUSTOMER SERVICE & INFORMATIONAL									
13	907	SUPERVISION	6	0	0	0	0	0	0	0	0
14	908	CUSTOMER ASSISTANCE	6	1,612,554	1,438,511	173,156	16	65	806	0	0
15	909	INFO. & INSTRUCTIONAL	6	24,258	21,640	2,605	0	1	12	0	0
16	910	MISCELLANEOUS	6	294,785	262,969	31,654	3	12	147	0	0
17	920	SALARIES	6	0	0	0	0	0	0	0	0
18	921	OFFICE SUPPLIES AND EXPENSE	6	0	0	0	0	0	0	0	0
19	931	RENTS	6	0	0	0	0	0	0	0	0
20	935	GENERAL PLANT MAINTENANCE	6	0	0	0	0	0	0	0	0
21		TOTAL CUSTOMER SERVICE & INFO.		1,931,597	1,723,120	207,415	19	78	965	0	0

CUSTOMER RELATED
AVERAGE OF CUSTOMER-DEMAND & DEMAND-COMMODITY
FORECASTED TEST YEAR - ORIGINAL FILING
COLUMBIA GAS OF KENTUCKY, INC.
DISTRIBUTION EXPENSE ALLOCATION - M & E
FOR THE TWELVE MONTHS ENDED 12/31/2022
ATTACHMENT KLJ-ACOS-3
PAGE 69 OF 129
WITNESS: JOHNSON

LINE NO.	ACCT NO.	ACCOUNT TITLE	ALLOC FACTOR (C)	CUSTOMER (D)	GS-RESIDENTIAL (E)	GS-OTHER (F)	IUS (G)	DS-ML (H)	DS/IS (I)	NOT USED (J)	NOT USED (K)
				\$	\$	\$	\$	\$	\$	\$	\$
1		SALES									
2	911	SUPERVISION	6	7,266	6,482	780	0	0	4	0	0
3	912	DEMONSTRATION & SELLING	6	6,113	5,453	656	0	0	3	0	0
4	913	ADVERTISING	6	27,557	24,583	2,959	0	1	14	0	0
5	916	MISC.	6	0	0	0	0	0	0	0	0
6		TOTAL SALES		40,936	36,518	4,395	0	1	21	0	0
7		TOTAL DISTRIBUTION EXPENSES		12,844,809	10,291,477	1,973,665	1,621	16,770	561,276	0	0
8		ADMINISTRATIVE & GENERAL									
9	920	SALARIES	13CUST	4,576,843	3,666,738	699,754	595	6,087	203,670	0	0
10	921	OFFICE SUPPLIES & EXPENSES	13CUST	993,252	795,744	151,858	129	1,321	44,200	0	0
11	922	ADMIN. EXPENSES TRANSFERRED	13CUST	0	0	0	0	0	0	0	0
12	923	OUTSIDE SERVICES	13CUST	4,899,610	3,925,323	749,101	637	6,516	218,033	0	0
13	924	PROPERTY INSURANCE	13CUST	35,021	28,057	5,354	5	47	1,558	0	0
14	925	INJURIES AND DAMAGES	12CUST	1,813,417	1,347,858	382,939	308	5,241	77,070	0	0
15	926	EMPLOYEE PENSIONS & BENEFITS	12CUST	3,578,366	2,659,692	755,644	608	10,341	152,081	0	0
16	926	DIRECT EMPLOYEE PENSIONS & BENEFITS	13CUST	0	0	0	0	0	0	0	0
17	928	REG COMMISSION EXP - GENERAL	13CUST	114,254	91,535	17,468	15	152	5,084	0	0
18	928	REGULATORY COMMISSION EXP - PSC @ 0.002000	13CUST	208,086	166,708	31,814	27	277	9,260	0	0
19	930.10	MISC. - INSTITUT & GOODWILL ADV	13CUST	13,253	10,618	2,026	2	18	590	0	0
20	930.20	MISC. - GENERAL	13CUST	(479)	(384)	(73)	0	(1)	(21)	0	0
21	931	RENTS	13CUST	618,758	495,718	94,602	80	823	27,535	0	0
22	935.13	MAINT. STRUCTURES & IMPROV.	13CUST	0	0	0	0	0	0	0	0
23	935.23	MAINT. - GEN'L OFFICE	13CUST	0	0	0	0	0	0	0	0
24		FURNITURE & EQUIPMENT	13CUST	0	0	0	0	0	0	0	0
25	932	MAINT.-MISCELLANEOUS	13CUST	611,987	490,293	93,567	80	814	27,233	0	0
26		TOTAL ADMIN & GENERAL - M & E		17,462,368	13,677,900	2,984,054	2,486	31,636	766,293	0	0
27		TOTAL O & M EXPENSE - M & E		30,307,177	23,969,377	4,957,719	4,107	48,406	1,327,569	0	0

CUSTOMER RELATED
AVERAGE OF CUSTOMER-DEMAND & DEMAND-COMMODITY
FORECASTED TEST YEAR - ORIGINAL FILING
COLUMBIA GAS OF KENTUCKY, INC.
OPERATION & MAINTENANCE EXPENSE SUMMARY
FOR THE TWELVE MONTHS ENDED 12/31/2022
ATTACHMENT KLJ-ACOS-3
PAGE 70 OF 129
WITNESS: JOHNSON

LINE NO.	ACCT NO.	ACCOUNT TITLE	ALLOC FACTOR (C)	CUSTOMER (D)	GS-RESIDENTIAL (E)	GS-OTHER (F)	IUS (G)	DS-ML (H)	DS/IS (I)	NOT USED (J)	NOT USED (K)
	(A)	(B)	(C)	\$	\$	\$	\$	\$	\$	\$	\$
1	LABOR			0	0	0	0	0	0	0	0
2	PRODUCTION										
3	DISTRIBUTION - O&M OPERATION		PAGE 63	6,226,201	4,577,128	1,419,907	991	13,855	214,320	0	0
4	DISTRIBUTION - O&M MAINT.		PAGE 64	1,340,890	969,223	232,473	352	9,514	129,327	0	0
5	CUSTOMER ACCOUNTS		PAGE 65	524,859	468,211	56,359	5	21	262	0	0
6	CUSTOMER SERVICE & INFOR.		PAGE 65	0	0	0	0	0	0	0	0
7	SALES		PAGE 66	0	0	0	0	0	0	0	0
8	ADMINISTRATIVE & GENERAL		PAGE 66	1,804,193	1,341,002	380,992	307	5,213	76,678	0	0
9	TOTAL LABOR EXPENSE			9,896,143	7,355,564	2,089,731	1,655	28,603	420,587	0	0
10	M & E										
11	PRODUCTION		PAGE 63	0	0	0	0	0	0	0	0
12	DISTRIBUTION - O&M OPERATION		PAGE 67	5,514,344	4,129,281	1,021,730	1,029	7,801	354,502	0	0
13	DISTRIBUTION - O&M MAINT.		PAGE 67	1,364,448	860,758	290,746	528	8,722	203,697	0	0
14	CUSTOMER ACCOUNTS		PAGE 68	3,993,484	3,541,800	449,379	45	168	2,091	0	0
15	CUSTOMER SERVICE & INFOR.		PAGE 68	1,931,597	1,723,120	207,415	19	78	965	0	0
16	SALES		PAGE 69	40,936	36,518	4,395	0	1	21	0	0
17	ADMINISTRATIVE & GENERAL		PAGE 69	17,462,368	13,677,900	2,984,054	2,486	31,636	766,293	0	0
18	TOTAL M & E EXPENSE			30,307,177	23,969,377	4,957,719	4,107	48,406	1,327,569	0	0
19	TOTAL O & M EXPENSES			40,203,320	31,324,941	7,047,450	5,762	77,009	1,748,156	0	0

CUSTOMER RELATED
AVERAGE OF CUSTOMER-DEMAND & DEMAND-COMMODITY
FORECASTED TEST YEAR - ORIGINAL FILING
COLUMBIA GAS OF KENTUCKY, INC.
KENTUCKY STATE INCOME TAX
FOR THE TWELVE MONTHS ENDED 12/31/2022
ATTACHMENT KLJ-ACOS-3
PAGE 72 OF 129
WITNESS: JOHNSON

LINE NO.	ACCT NO.	ACCOUNT TITLE	ALLOC FACTOR (C)	CUSTOMER (D)	GS-RESIDENTIAL (E)	GS-OTHER (F)	IUS (G)	DS-ML (H)	DS/S (I)	NOT USED (J)	NOT USED (K)
				TOTAL							
1		OPERATING INCOME BEFORE TAXES (PAGE 74, LINE 3)		\$ 3,631,866	\$ (5,676,005)	\$ 7,133,600	\$ 10,826	\$ 298,339	\$ 1,865,112	\$ 0	\$ 0
2		LESS: RECONCILING ITEMS:									
3		IMPUTED INTEREST		4,673,063	3,407,478	825,631	1,095	12,475	426,384	0	0
4		FEDERAL FLOW-THROUGH STATUTORY ADJ	19CUST	59,908	45,005	10,215	12	139	4,537	0	0
5		FEDERAL TIMING STATUTORY ADJUSTMENTS	19CUST	(9,620,809)	(7,227,537)	(1,640,444)	(1,924)	(22,320)	(728,584)	0	0
6		STATE BONUS DISALLOWANCE	19CUST	(3,287,909)	(2,470,009)	(560,621)	(658)	(7,628)	(248,993)	0	0
7		NON DEDUCTIBLE EMPLOYEE EXPENSE	12CUST	60,127	44,691	12,697	10	174	2,555	0	0
8		TOTAL RECONCILING ITEMS		(12,788,683)	(9,607,850)	(2,178,153)	(2,560)	(29,635)	(970,485)	0	0
9		TAXABLE INCOME		16,420,549	3,931,845	9,311,753	13,386	327,974	2,835,597	0	0
10		STATE INCOME TAX @ 5.00%		(691,494)	(165,576)	(392,132)	(564)	(13,811)	(119,411)	0	0
11		PLUS: FOREIGN TAX PAYMENTS	19CUST	0	0	0	0	0	0	0	0
12		KENTUCKY STATE INCOME TAX - CURRENT		(691,494)	(165,576)	(392,132)	(564)	(13,811)	(119,411)	0	0

CUSTOMER RELATED
 AVERAGE OF CUSTOMER-DEMAND & DEMAND-COMMODITY
 FORECASTED TEST YEAR - ORIGINAL FILING
 COLUMBIA GAS OF KENTUCKY, INC.
 KENTUCKY STATE INCOME TAX
 FOR THE TWELVE MONTHS ENDED 12/31/2022
 ATTACHMENT KLJ-ACOS-3
 PAGE 73 OF 129
 WITNESS: JOHNSON

LINE NO.	ACCT NO.	ACCOUNT TITLE	ALLOC FACTOR (C)	TOTAL CUSTOMER (D)	GS-RESIDENTIAL (E)	GS-OTHER (F)	IUS (G)	DS-ML (H)	DS/IS (I)	NOT USED (J)	NOT USED (K)
1		DEFERRED TAXES									
2		RECONCILIATION ITEMS:									
3		PROVISION FOR DEF STATE INCOME TAX	19CUST	645,436	484,877	110,053	129	1,497	48,879	0	0
4		FLOW-THROUGH EXCESS BOOK/TAX DEPREC.-STATE	19CUST	(5,333)	(4,006)	(909)	(1)	(12)	(404)	0	0
5		AMORTIZATION OF EXCESS ADIT-STATE	19CUST	(57,414)	(43,132)	(9,790)	(11)	(133)	(4,348)	0	0
6		TOTAL DEFERRED INCOME TAX		582,689	437,739	99,354	117	1,352	44,127	0	0
7		TOTAL KENTUCKY STATE INCOME TAX EXPENSE		(108,805)	272,163	(292,778)	(447)	(12,459)	(75,284)	0	0

COLUMBIA GAS OF KENTUCKY, INC.
FEDERAL INCOME TAXES
FOR THE TWELVE MONTHS ENDED 12/31/2022
WITNESS: JOHNSON

CUSTOMER RELATED
AVERAGE OF CUSTOMER-DEMAND & DEMAND-COMMODITY
FORECASTED TEST YEAR - ORIGINAL FILING

CUSTOMER RELATED
AVERAGE OF CUSTOMER-DEMAND & DEMAND-COMMODITY
FORECASTED TEST YEAR - ORIGINAL FILING

LINE NO.	ACCT NO.	ACCOUNT TITLE	ALLOC FACTOR (C)	TOTAL CUSTOMER (D)	GS-RESIDENTIAL (E)	GS-OTHER (F)	IUS (G)	DS-ML (H)	DS/IS (I)	NOT USED (J)	NOT USED (K)
1		OPERATING REVENUE		62,949,228	40,457,848	17,311,263	19,727	420,288	4,740,102	0	0
2		LESS: EXPENSES OTHER THAN FIT		<u>59,317,362</u>	<u>46,133,853</u>	<u>10,177,663</u>	<u>8,901</u>	<u>121,949</u>	<u>2,874,990</u>	<u>0</u>	<u>0</u>
3		OPERATING INCOME BEFORE TAXES		3,631,866	(5,676,005)	7,133,600	10,826	298,339	1,865,112	0	0
4		LESS: RECONCILING ITEMS:									
5		IMPUTED INTEREST		4,673,063	3,407,478	825,631	1,095	12,475	426,384	0	0
6		FEDERAL FLOW-THROUGH STATUTORY ADJ	19CUST	59,908	45,005	10,215	12	139	4,537	0	0
7		FEDERAL TIMING STATUTORY ADJUSTMENTS	19CUST	(9,620,809)	(7,227,537)	(1,640,444)	(1,924)	(22,320)	(728,584)	0	0
8		NON DEDUCTIBLE EMPLOYEE EXPENSE	12CUST	60,127	44,691	12,697	10	174	2,555	0	0
9		KENTUCKY STATE INCOME TAX DEDUCTION		<u>(691,494)</u>	<u>(165,576)</u>	<u>(392,132)</u>	<u>(564)</u>	<u>(13,811)</u>	<u>(119,411)</u>	<u>0</u>	<u>0</u>
10		TOTAL RECONCILING ITEMS		(8,809,280)	(6,972,265)	(1,225,400)	(1,338)	(8,196)	(602,081)	0	0
11		TAXABLE INCOME		(9,850,477)	(16,055,748)	5,082,569	8,393	277,668	836,647	0	0
12		CURRENT FEDERAL INCOME TAX @ 21%		(2,068,600)	(3,371,707)	1,067,339	1,762	58,310	175,696	0	0
13		PLUS: DIRECT ADJUSTMENT TO F.I.T.	19CUST	0	0	0	0	0	0	0	0
14		CURRENT FEDERAL INCOME TAX @ 21%		(2,068,600)	(3,371,707)	1,067,339	1,762	58,310	175,696	0	0

CUSTOMER RELATED
AVERAGE OF CUSTOMER-DEMAND & DEMAND-COMMODITY
FORECASTED TEST YEAR - ORIGINAL FILING
COLUMBIA GAS OF KENTUCKY, INC.
FEDERAL INCOME TAXES
FOR THE TWELVE MONTHS ENDED 12/31/2022
ATTACHMENT KLJ-ACOS-3
PAGE 75 OF 129
WITNESS: JOHNSON

LINE NO.	ACCT NO.	ACCOUNT TITLE	ALLOC FACTOR (C)	TOTAL CUSTOMER (D)	GS-RESIDENTIAL (E)	GS-OTHER (F)	IUS (G)	DS-ML (H)	DS/IS (I)	NOT USED (J)	NOT USED (K)
				\$	\$	\$	\$	\$	\$	\$	\$
1		DEFERRED INCOME TAXES									
2		PROVISION FOR DEF FEDERAL INCOME TAX	19CUST	2,020,370	1,517,783	344,493	404	4,687	153,003	0	0
3		FLOW-THROUGH EXCESS BOOK/TAX DEPREC.--FED	19CUST	29,459	22,131	5,023	6	68	2,231	0	0
4		AMORTIZATION OF ITC	19CUST	(7,722)	(5,801)	(1,317)	(2)	(18)	(585)	0	0
5		FED BENEFIT OF PROVISION FOR DEF SIT	19CUST	(135,542)	(101,825)	(23,111)	(27)	(314)	(10,265)	0	0
6		AMORTIZATION OF EXCESS ADIT-FEDERAL	19CUST	(476,135)	(357,692)	(81,186)	(95)	(1,105)	(36,058)	0	0
7		TOTAL DEFERRED INCOME TAX		1,430,430	1,074,596	243,902	286	3,318	108,326	0	0
8		TOTAL FEDERAL INCOME TAX		(638,170)	(2,297,111)	1,311,241	2,048	61,628	284,022	0	0

CUSTOMER RELATED
AVERAGE OF CUSTOMER-DEMAND & DEMAND-COMMODITY
FORECASTED TEST YEAR - ORIGINAL FILING

COLUMBIA GAS OF KENTUCKY, INC.
RATE BASE SUMMARY
FOR THE TWELVE MONTHS ENDED 12/31/2022

ATTACHMENT KLJ-ACOS-3
PAGE 76 OF 129
WITNESS: JOHNSON

LINE NO.	ACCT NO.	ACCOUNT TITLE	ALLOC FACTOR (C)	TOTAL CUSTOMER (D)	GS-RESIDENTIAL (E)	GS-OTHER (F)	IUS (G)	DS-ML (H)	DS/IS (I)	NOT USED (J)	NOT USED (K)
1	101 & 106	GROSS PLANT		407,834,961	306,383,612	69,538,331	81,270	945,372	30,886,380	0	0
		LESS:									
2	108-111	DEPRECIATION RESERVE		126,630,071	100,136,769	20,190,697	17,237	213,696	6,071,672	0	0
3		NET PLANT		281,204,890	206,246,843	49,347,634	64,033	731,676	24,814,708	0	0
4	190.00	ACCUMULATED DEF INCOME TAX	19CUST	4,138,505	3,109,010	705,656	828	9,601	313,409	0	0
		LESS:									
5	252.00	CUSTOMER ADVANCES	20	0	0	0	0	0	0	0	0
6	254.00	EXCESS ADIT (BEFORE GROSS UP)	19CUST	16,321,442	12,261,320	2,782,969	3,264	37,866	1,236,023	0	0
7	282.00	ACCUMULATED DEF INCOME TAX	19CUST	42,354,195	31,818,165	7,221,814	8,471	98,262	3,207,483	0	0
8	283.00	ACCUMULATED DEF INCOME TAX	19CUST	0	0	0	0	0	0	0	0
9		NET RATE BASE		226,667,758	165,276,368	40,048,507	53,126	605,149	20,684,611	0	0
10		PLUS WORKING CAPITAL:									
11		CASH WORKING CAPITAL - LEAD LAG STUDY		0	0	0	0	0	0	0	0
12	151.00	FUEL STOCK	2	0	0	0	0	0	0	0	0
13	154.00	MATERIALS & SUPPLIES	7CUST	179,975	135,204	30,688	36	418	13,630	0	0
14	165.00	PREPAYMENTS	13CUST	0	0	0	0	0	0	0	0
15	164.00	GAS STORED UNDERGROUND - FSS	2	0	0	0	0	0	0	0	0
16		RATE BASE		226,847,733	165,411,572	40,079,195	53,162	605,567	20,698,241	0	0

COLUMBIA GAS OF KENTUCKY, INC.
ALLOCATION FACTORS
FOR THE TWELVE MONTHS ENDED 12/31/2022

CUSTOMER RELATED
FORECASTED TEST YEAR - ORIGINAL FILING

ATTACHMENT KLJ-ACOS-3
PAGE 77 OF 129
WITNESS: JOHNSON

LINE NO.	DESCRIPTION (A)	ALLOC FACTOR (B)	TOTAL CUSTOMER (C)	GS-RESIDENTIAL (D)	GS-OTHER (E)	IUS (F)	DS-ML (G)	DS/IS (H)	NOT USED (I)	NOT USED (K)
1	DESIGN DAY EXCL. DS-ML	1	100.000%	52.018%	29.088%	0.070%	0.000%	18.824%	0.000%	0.000%
2	DESIGN DAY EXCL. INTERR DEMAND (MCF)	2	100.000%	64.080%	35.834%	0.086%	0.000%	0.000%	0.000%	0.000%
3	MINIMUM SYSTEM MAINS	3	100.000%	80.056%	15.255%	0.018%	0.000%	4.671%	0.000%	0.000%
4	THROUGHPUT EXCL MLS	4	100.000%	36.052%	26.069%	0.049%	0.000%	37.830%	0.000%	0.000%
5	COMPOSIT OF ALLOC #1 & #4	5	100.000%	44.034%	27.579%	0.060%	0.000%	28.327%	0.000%	0.000%
6	AVERAGE NO. OF CUSTOMERS	6	100.000%	89.207%	10.738%	0.001%	0.004%	0.050%	0.000%	0.000%
7	DIST. PLANT EXCL. ACCTS 375.70,375.71,387	7CUST	100.000%	75.124%	17.051%	0.020%	0.232%	7.573%	0.000%	0.000%
8	TOTAL PLANT ACCOUNT 385	8	100.000%	0.000%	26.136%	0.190%	16.477%	57.197%	0.000%	0.000%
9	GAS PURCHASE EXPENSE EX OFF SYST	9	100.000%	100.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%
10	OTHER DIST. EXP - LABOR	10CUST	100.000%	73.296%	21.836%	0.018%	0.309%	4.541%	0.000%	0.000%
11	OTHER DIST. EXP EXCL - M & E	11CUST	100.000%	72.542%	19.080%	0.023%	0.240%	8.115%	0.000%	0.000%
12	O & M EXCL A & G - LABOR	12CUST	100.000%	74.327%	21.117%	0.017%	0.289%	4.250%	0.000%	0.000%
13	O & M EXCL GAS PUR, UNCOL, AND A & G - M&E	13CUST	100.000%	80.115%	15.289%	0.013%	0.133%	4.450%	0.000%	0.000%
14	ACCT 376/380 - MAINS/SERVICES	14CUST	100.000%	77.044%	15.504%	0.018%	0.001%	7.433%	0.000%	0.000%
15	DIRECT PLANT ACCT 380	15	100.000%	88.775%	10.880%	0.001%	0.000%	0.344%	0.000%	0.000%
16	DIRECT PLANT ACCTS 381	16	100.000%	73.713%	25.915%	0.011%	0.000%	0.361%	0.000%	0.000%
17	DIRECT PLANT ACCT 385	17	100.000%	0.000%	31.292%	0.227%	0.000%	68.481%	0.000%	0.000%
18	ACCOUNT 376 MAINS - COMPOSITE/PLANT	18CUST	100.000%	62.043%	21.416%	0.039%	0.003%	16.499%	0.000%	0.000%
19	TOTAL PLANT	19CUST	100.000%	75.124%	17.051%	0.020%	0.232%	7.573%	0.000%	0.000%
20	AVG DEM/COM #5 & CUS/DEM #3	20	100.000%	62.045%	21.417%	0.039%	0.000%	16.499%	0.000%	0.000%
21	UNCOLLECTIBLES	21	100.000%	80.461%	19.438%	0.003%	0.008%	0.090%	0.000%	0.000%

ATTACHMENT KLJ-ACOS-3
PAGE 78 OF 129
WITNESS: JOHNSON

COLUMBIA GAS OF KENTUCKY, INC.
RATE OF RETURN BY RATE SCHEDULE - @ PROPOSED RATES
FOR THE TWELVE MONTHS ENDED 12/31/2022

COMMODITY RELATED
AVERAGE OF CUSTOMER-DEMAND & DEMAND-COMMODITY
FORECASTED TEST YEAR - ORIGINAL FILING

LINE NO.	ACCT NO.	ACCOUNT TITLE	ALLOC FACTOR (C)	TOTAL COMMODITY (D)	GS-RESIDENTIAL (E)	GS-OTHER (F)	IUS (G)	DS-ML (H)	DS/IS (I)	NOT USED (J)	NOT USED (K)
1		TOTAL REVENUES		\$ 62,510,786	\$ 40,141,196	\$ 21,237,040	\$ 53,483	\$ 87,885	\$ 991,182	\$ 0	\$ 0
2		PROPOSED INCREASE		3,586,558	2,353,056	953,021	1,132	842	278,507	0	0
3		TOTAL PROPOSED REVENUES		66,097,344	42,494,252	22,190,061	54,615	88,727	1,269,689	0	0
4		COST OF GAS		49,521,727	31,836,723	17,635,646	49,359	0	0	0	0
5		OPERATING & MAINTENANCE EXPENSE		6,323,725	3,868,568	1,449,835	2,851	160	1,002,311	0	0
6		DEPRECIATION & AMORTIZATION		2,353,463	1,460,026	503,980	918	289	388,250	0	0
7		FEDERAL INCOME TAX		896,329	646,227	383,099	13	18,703	(151,713)	0	0
8		KENTUCKY STATE INCOME TAX		238,180	149,648	49,543	99	(1,226)	40,116	0	0
9		TAXES OTHER THAN INCOME		1,313,524	812,402	281,721	514	172	218,715	0	0
10		TOTAL EXPENSES & TAXES		60,646,949	38,773,594	20,303,823	53,754	18,098	1,497,679	0	0
11		OPERATING INCOME		5,450,395	3,720,658	1,886,238	861	70,629	(227,990)	0	0
12		INTEREST EXPENSE		1,512,881	938,551	323,973	590	188	249,579	0	0
13		INCOME AVAILABLE FOR COMMON EQUITY		3,937,514	2,782,107	1,562,265	271	70,441	(477,569)	0	0
14		RATE BASE		73,440,814	45,560,722	15,726,865	28,640	9,122	12,115,465	0	0
15		RATE OF RETURN AUTHORIZED ON RATE BASE		7.42%	8.17%	11.99%	3.01%	774.27%	-1.88%	0.00%	0.00%
16		UNITIZED RETURN		1.00	1.09	1.60	0.40	103.51	(0.25)	0.00	0.00

COMMODITY RELATED COLUMBIA GAS OF KENTUCKY, INC. ATTACHMENT KLJ-ACOS-3
 AVERAGE OF CUSTOMER-DEMAND & DEMAND-COMMODITY RATE OF RETURN BY RATE SCHEDULE - @ AUTHORIZED RETURN PAGE 79 OF 129
 FORECASTED TEST YEAR - ORIGINAL FILING FOR THE TWELVE MONTHS ENDED 12/31/2022 WITNESS: JOHNSON

LINE NO.	ACCT NO.	ACCOUNT TITLE (B)	ALLOC FACTOR (C)	TOTAL COMMODITY (D)	GS-RESIDENTIAL (E)	GS-OTHER (F)	IUS (G)	DS-ML (H)	DS/IS (I)	NOT USED (J)	NOT USED (K)
				\$	\$	\$	\$	\$	\$	\$	\$
1		TOTAL REVENUES		66,154,979	42,074,941	21,238,223	56,333	(5,062)	2,790,536	0	0
2		COST OF GAS		49,521,727	31,836,723	17,635,646	49,359	0	0	0	0
3		OPERATING & MAINTENANCE EXPENSE		6,324,086	3,865,934	1,443,857	2,862	(429)	1,011,862	0	0
4		DEPRECIATION & AMORTIZATION		2,353,465	1,460,026	503,980	918	289	388,250	0	0
5		FEDERAL INCOME TAX		907,755	563,100	194,400	354	110	149,791	0	0
6		KENTUCKY STATE INCOME TAX		241,044	128,814	2,250	185	(5,886)	115,681	0	0
7		TAXES OTHER THAN INCOME		1,313,524	812,402	281,721	514	172	218,715	0	0
8		TOTAL EXPENSES & TAXES		60,661,602	38,666,999	20,061,853	54,192	(5,744)	1,884,299	0	0
9		OPERATING INCOME		5,493,377	3,407,943	1,176,370	2,142	682	906,236	0	0
10		INTEREST EXPENSE		1,512,881	938,551	323,973	590	188	249,579	0	0
11		INCOME AVAILABLE FOR COMMON EQUITY		3,980,496	2,469,392	852,397	1,552	494	656,657	0	0
12		RATE BASE		73,440,814	45,560,722	15,726,865	28,640	9,122	12,115,465	0	0
13		RATE OF RETURN AUTHORIZED ON RATE BASE		7.48%	7.48%	7.48%	7.48%	7.47%	7.48%	0.00%	0.00%
14		UNITIZED RETURN		1.00	1.00	1.00	1.00	1.00	1.00	0.00	0.00

COMMODITY RELATED		COLUMBIA GAS OF KENTUCKY, INC.									
AVERAGE OF CUSTOMER-DEMAND & DEMAND-COMMODITY		DEVELOPMENT OF PROFORMA ADJUSTMENTS									
FORECASTED TEST YEAR - ORIGINAL FILING		FOR THE TWELVE MONTHS ENDED 12/31/2022									
LINE NO.	DESCRIPTION (A)	ALLOC FACTOR (B)	COMMODITY (C)	GS-RESIDENTIAL (D)	GS-OTHER (E)	IUS (F)	DS-ML (G)	DS/IS (H)	NOT USED (I)	NOT USED (J)	
		Total									
1	OPERATING REVENUE		3,644,193	1,933,745	1,183	2,850	(92,947)	1,799,354	0	0	
2	LESS: GAS COST @ CITY GATE CHANGE		0	0	0	0	0	0	0	0	
3	LESS: UNCOLLECTIBLES @ 0.00428000		15,596	8,276	5	12	(398)	7,701	0	0	
4	LESS: PSC FEES @ 0.00200000		7,288	3,867	2	6	(186)	3,599	0	0	
5	TAXABLE INCOME FOR STATE INCOME TAX		3,621,309	1,921,602	1,176	2,832	(92,363)	1,788,054	0	0	
6	LESS: KENTUCKY STATE INCOME TAX @ 0.0500		181,065	96,080	59	142	(4,618)	89,403	0	0	
7	TAXABLE INCOME FOR FEDERAL INCOME TAX		3,440,244	1,825,522	1,117	2,690	(87,745)	1,698,651	0	0	
8	LESS: FEDERAL INCOME TAX @ 0.21000000		722,451	383,360	235	565	(18,426)	356,717	0	0	
9	OPERATING INCOME		2,717,793	1,442,162	882	2,125	(69,319)	1,341,934	0	0	

ATTACHMENT KLJ-ACOS-3
PAGE 80 OF 129
WITNESS: JOHNSON

COMMODITY RELATED
AVERAGE OF CUSTOMER-DEMAND & DEMAND-COMMODITY
FORECASTED TEST YEAR - ORIGINAL FILING

COLUMBIA GAS OF KENTUCKY, INC.
RATE OF RETURN BY CLASS - @ CURRENT RATES
FOR THE TWELVE MONTHS ENDED 12/31/2022

ATTACHMENT KLJ-ACOS-3
PAGE 81 OF 129
WITNESS: JOHNSON

LINE NO.	ACCT NO.	ACCOUNT TITLE	ALLOC FACTOR (C)	TOTAL COMMODITY (D)	GS-RESIDENTIAL (E)	GS-OTHER (F)	IUS (G)	DS-ML (H)	DS/IS (I)	NOT USED (J)	NOT USED (K)
1		TOTAL REVENUES [1]		\$ 62,510,786	\$ 40,141,196	\$ 21,237,040	\$ 53,483	\$ 87,885	\$ 991,182	\$ 0	\$ 0
2		COST OF GAS		49,521,727	31,836,723	17,635,646	49,359	0	0	0	0
3		OPERATING & MAINTENANCE EXPENSE [2]		6,301,209	3,853,791	1,443,850	2,844	155	1,000,562	0	0
4		DEPRECIATION & AMORTIZATION [3]		2,353,465	1,460,026	503,980	918	289	388,250	0	0
5		FEDERAL INCOME TAX [4]		185,302	179,740	194,165	(211)	18,536	(206,926)	0	0
6		KENTUCKY STATE INCOME TAX [5]		59,978	32,734	2,191	43	(1,268)	26,278	0	0
7		TAXES OTHER THAN INCOME [6]		<u>1,313,523</u>	<u>812,402</u>	<u>281,721</u>	<u>514</u>	<u>172</u>	<u>218,715</u>	<u>0</u>	<u>0</u>
8		TOTAL EXPENSES & TAXES		59,735,204	38,175,416	20,061,552	53,467	17,884	1,426,879	0	0
9		OPERATING INCOME		2,775,582	1,965,780	1,175,488	16	70,001	(435,697)	0	0
10		INTEREST EXPENSE [7]		<u>1,512,881</u>	<u>938,551</u>	<u>323,973</u>	<u>590</u>	<u>188</u>	<u>249,579</u>	<u>0</u>	<u>0</u>
11		INCOME AVAILABLE FOR COMMON EQUITY		1,262,701	1,027,229	851,515	(574)	69,813	(685,276)	0	0
12		RATE BASE [8]		73,440,814	45,560,722	15,726,865	28,640	9,122	12,115,465	0	0
13		RATE OF RETURN EARNED ON RATE BASE		3.78%	4.31%	7.47%	0.06%	767.38%	-3.60%	0.00%	0.00%
14		UNITIZED RETURN		1.00	1.14	1.98	0.02	203.01	(0.95)	0.00	0.00

REFERENCES: [1] PAGE 88, [2] PAGE 96, [3] PAGE 101, [4] PAGE 99, [5] PAGE 99, [6] PAGE 99, [7] PAGE 100, [8] PAGE 102.

ATTACHMENT KLJ-ACOS-3
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WITNESS: JOHNSON

COLUMBIA GAS OF KENTUCKY, INC.
GROSS DISTRIBUTION & GENERAL PLANT ALLOCATION
FOR THE TWELVE MONTHS ENDED 12/31/2022

COMMODITY RELATED
AVERAGE OF CUSTOMER-DEMAND & DEMAND-COMMODITY
FORECASTED TEST YEAR - ORIGINAL FILING

LINE NO.	ACCT NO.	ACCOUNT TITLE (B)	ALLOC FACTOR (C)	COMMODITY (D)	GS-RESIDENTIAL (E)	GS-OTHER (F)	IUS (G)	DS-ML (H)	DS/IS (I)	NOT USED (J)	NOT USED (K)
NO.	NO.		(C)	\$	\$	\$	\$	\$	\$	\$	\$
1	380.00	DIRECT SERVICES		0	0	0	0	0	0	0	0
2	381.00	METERS	16	0	0	0	0	0	0	0	0
3	382.00	METER INSTALLATIONS	16	0	0	0	0	0	0	0	0
4	383.00	HOUSE REGULATORS	16	0	0	0	0	0	0	0	0
5	384.00	HOUSE REG INSTALLATIONS	16	0	0	0	0	0	0	0	0
6	385.00	IND M&R EQUIPMENT	17	0	0	0	0	0	0	0	0
7	385.00	DIRECT IND M&R EQUIPMENT		0	0	0	0	0	0	0	0
8	387.20	ODORIZATION	7COMM	0	0	0	0	0	0	0	0
9	387.41	TELEPHONE	7COMM	117,226	72,722	25,103	46	16	19,339	0	0
10	387.42	RADIO	7COMM	126,667	78,579	27,124	49	18	20,896	0	0
11	387.44	OTHER COMMUNICATION	7COMM	20,221	12,544	4,330	8	3	3,336	0	0
12	387.45	TELEMETERING	7COMM	763,568	473,687	163,510	298	107	125,966	0	0
13	387.46	OTHER	7COMM	52,157	32,356	11,169	20	7	8,604	0	0
14		TOTAL DISTRIBUTION PLANT		105,103,367	65,202,327	22,506,864	40,986	14,581	17,338,610	0	0
15		GENERAL PLANT									
16	391.10	OFF FURN & EQUIP - UNSPEC	7COMM	123,811	76,807	26,513	48	17	20,425	0	0
17	391.11	OFF FURN & EQUIP - DATA HAND	7COMM	0	0	0	0	0	0	0	0
18	391.12	OFF FURN & EQUIP - INFO SYSTEM	7COMM	167,207	103,729	35,806	65	23	27,584	0	0
19	392.20	TR EQ - TRAILER > \$1,000	7COMM	15,275	9,476	3,271	6	2	2,520	0	0
20	392.21	TR EQ - TRAILER < \$1,000	7COMM	3,901	2,420	835	2	1	644	0	0
21	394.10	TOOLS,SHOP, & GAR EQ-GARAGE & SERV	7COMM	1,553	963	333	1	0	256	0	0
22	394.13	TOOLS,SHOP, & GAR EQ-UND TANK CLEANUP	7COMM	0	0	0	0	0	0	0	0
23	393.00	STORES EQUIPMENT	7COMM	0	0	0	0	0	0	0	0
24	394.20	SHOP EQUIPMENT	7COMM	0	0	0	0	0	0	0	0
25	394.30	TOOLS & OTHER EQUIPMENT	7COMM	699,753	434,099	149,845	273	98	115,438	0	0
26	395.00	LABORATORY EQUIPMENT	7COMM	664	412	142	0	0	110	0	0
27	396.00	POWER OP EQUIP-GEN TOOLS	7COMM	29,593	18,358	6,337	12	4	4,882	0	0
28	397.50	COMMUNICATION EQUIP - TELEMETERING	7COMM	0	0	0	0	0	0	0	0
29	398.00	MISCELLANEOUS EQUIPMENT	7COMM	16,218	10,061	3,473	6	2	2,675	0	0
30		TOTAL GENERAL PLANT		1,057,975	656,325	226,555	413	147	174,534	0	0
31		TOTAL PLANT IN SERVICE (101 - 106)		107,956,590	66,972,351	23,117,853	42,099	14,979	17,809,307	0	0

COMMODITY RELATED
AVERAGE OF CUSTOMER-DEMAND & DEMAND-COMMODITY
FORECASTED TEST YEAR - ORIGINAL FILING
COLUMBIA GAS OF KENTUCKY, INC.
GROSS DISTRIBUTION & GENERAL PLANT DEPRECIATION RESERVE ALLOC
FOR THE TWELVE MONTHS ENDED 12/31/2022
ATTACHMENT KLJ-ACOS-3
PAGE 85 OF 129
WITNESS: JOHNSON

LINE NO.	ACCT NO.	ACCOUNT TITLE (B)	ALLOC FACTOR (C)	TOTAL COMMODITY (D)	GS-RESIDENTIAL (E)	GS-OTHER (F)	IUS (G)	DS-ML (H)	DS/IS (I)	NOT USED (J)	NOT USED (K)
				\$	\$	\$	\$	\$	\$	\$	\$
1	381.00	METERS	16	0	0	0	0	0	0	0	0
2	382.00	METER INSTALLATIONS	16	0	0	0	0	0	0	0	0
3	383.00	HOUSE REGULATORS	16	0	0	0	0	0	0	0	0
4	384.00	HOUSE REG INSTALLATIONS	16	0	0	0	0	0	0	0	0
5	385.00	IND M&R EQUIPMENT	17	0	0	0	0	0	0	0	0
6	385.00	DIRECT IND M&R EQUIPMENT		0	0	0	0	0	0	0	0
7	387.20	ODORIZATION	7COMM	(9,555)	(5,928)	(2,046)	(4)	(1)	(1,576)	0	0
8	387.41	TELEPHONE	7COMM	81,598	50,620	17,473	32	11	13,461	0	0
9	387.42	RADIO	7COMM	109,802	68,117	23,513	43	15	18,114	0	0
10	387.44	OTHER COMMUNICATION	7COMM	10,135	6,287	2,170	4	1	1,672	0	0
11	387.45	TELEMETERING	7COMM	99,442	61,690	21,295	39	14	16,405	0	0
12	387.46	OTHER	7COMM	25,673	15,927	5,498	10	4	4,235	0	0
13		TOTAL DISTRIBUTION PLANT		18,916,779	11,734,633	4,050,620	7,376	3,674	3,120,476	0	0
14		GENERAL PLANT									
15	391.10	OFF FURN & EQUIP - UNSPEC	7COMM	2,263	1,404	485	1	0	373	0	0
16	391.11	OFF FURN & EQUIP - DATA HAND	7COMM	(4,117)	(2,554)	(882)	(2)	(1)	(679)	0	0
17	391.12	OFF FURN & EQUIP - INFO SYSTEM	7COMM	153,997	95,534	32,977	60	22	25,405	0	0
18	392.20	TR EQ - TRAILER > \$1,000	7COMM	9,995	6,200	2,140	4	1	1,649	0	0
19	392.21	TR EQ - TRAILER < \$1,000	7COMM	7,425	4,606	1,590	3	1	1,225	0	0
20	394.10	TOOLS,SHOP, & GAR EQ-GARAGE & SERV	7COMM	556	345	119	0	0	92	0	0
21	394.13	TOOLS,SHOP, & GAR EQ-UND TANK CLEANUP	7COMM	6,051	3,754	1,296	2	1	998	0	0
22	393.00	STORES EQUIPMENT	7COMM	0	0	0	0	0	0	0	0
23	394.20	SHOP EQUIPMENT	7COMM	30	19	6	0	0	5	0	0
24	394.30	TOOLS & OTHER EQUIPMENT	7COMM	258,200	160,177	55,291	101	36	42,595	0	0
25	395.00	LABORATORY EQUIPMENT	7COMM	596	370	128	0	0	98	0	0
26	396.00	POWER OP EQUIP-GEN TOOLS	7COMM	24,390	15,131	5,223	10	3	4,024	0	0
27		RETIREMENT WORK IN PROGRESS	7COMM	0	0	0	0	0	0	0	0
28	398.00	MISCELLANEOUS EQUIPMENT	7COMM	8,646	5,364	1,851	3	1	1,426	0	0
29		TOTAL GENERAL PLANT		468,032	290,350	100,224	182	64	77,211	0	0
30		TOTAL PLANT RESERVE		20,127,079	12,485,457	4,309,793	7,848	3,842	3,320,139	0	0

ATTACHMENT KLJ-ACOS-3
PAGE 87 OF 129
WITNESS: JOHNSON

COLUMBIA GAS OF KENTUCKY, INC.
GROSS DISTRIBUTION & GENERAL PLANT DEPRECIATION EXPENSE
FOR THE TWELVE MONTHS ENDED 12/31/2022

COMMODITY RELATED
AVERAGE OF CUSTOMER-DEMAND & DEMAND-COMMODITY
FORECASTED TEST YEAR - ORIGINAL FILING

LINE NO.	ACCT NO.	ACCOUNT TITLE (B)	ALLOC FACTOR (C)	TOTAL COMMODITY (D)	GS-RESIDENTIAL (E)	GS-OTHER (F)	IUS (G)	DS-ML (H)	DS/IS (I)	NOT USED (J)	NOT USED (K)
NO.	NO.		(C)	\$	\$	\$	\$	\$	\$	\$	\$
1	381.00	METERS	16	0	0	0	0	0	0	0	0
2	382.00	METER INSTALLATIONS	16	0	0	0	0	0	0	0	0
3	383.00	HOUSE REGULATORS	16	0	0	0	0	0	0	0	0
4	384.00	HOUSE REG INSTALLATIONS	16	0	0	0	0	0	0	0	0
5	385.00	IND M&R EQUIPMENT	17	0	0	0	0	0	0	0	0
6	385.00	DIRECT IND M&R EQUIPMENT		0	0	0	0	0	0	0	0
7	387.20	ODORIZATION	7COMM	0	0	0	0	0	0	0	0
8	387.41	TELEPHONE	7COMM	3,740	2,320	801	1	1	617	0	0
9	387.42	RADIO	7COMM	4,040	2,506	865	2	1	666	0	0
10	387.44	OTHER COMMUNICATION	7COMM	645	400	138	0	0	106	0	0
11	387.45	TELEMETERING	7COMM	24,336	15,097	5,211	9	3	4,015	0	0
12	387.46	OTHER	7COMM	4,961	3,078	1,062	2	1	818	0	0
13		TOTAL DISTRIBUTION PLANT		1,928,764	1,196,558	413,035	752	231	318,188	0	0
14		GENERAL PLANT									
15	391.10	OFF FURN & EQUIP - UNSPEC	7COMM	20,946	12,994	4,485	8	3	3,455	0	0
16	391.11	OFF FURN & EQUIP - DATA HAND	7COMM	1,647	1,022	353	1	0	272	0	0
17	391.12	OFF FURN & EQUIP - INFO SYSTEM	7COMM	38,877	24,118	8,325	15	5	6,414	0	0
18	392.20	TR EQ - TRAILER > \$1,000	7COMM	132	82	28	0	0	22	0	0
19	392.21	TR EQ - TRAILER < \$1,000	7COMM	34	21	7	0	0	6	0	0
20	394.10	TOOLS,SHOP, & GAR EQ-GARAGE & SERV	7COMM	61	38	13	0	0	10	0	0
21	394.13	TOOLS,SHOP, & GAR EQ-UND TANK CLEANUP	7COMM	0	0	0	0	0	0	0	0
22	393.00	STORES EQUIPMENT	7COMM	0	0	0	0	0	0	0	0
23	394.20	SHOP EQUIPMENT	7COMM	0	0	0	0	0	0	0	0
24	394.30	TOOLS & OTHER EQUIPMENT	7COMM	24,374	15,121	5,219	10	3	4,021	0	0
25	395.00	LABORATORY EQUIPMENT	7COMM	33	20	7	0	0	5	0	0
26	396.00	POWER OP EQUIP-GEN TOOLS	7COMM	0	0	0	0	0	0	0	0
27	398.00	MISCELLANEOUS EQUIPMENT	7COMM	1,997	1,239	428	1	0	329	0	0
28		TOTAL GENERAL PLANT		88,101	54,655	18,865	35	11	14,534	0	0
29		TOTAL DEPRECIATION EXPENSE		2,353,465	1,460,026	503,980	918	289	388,250	0	0

ATTACHMENT KLJ-ACOS-3
PAGE 88 OF 129
WITNESS: JOHNSON

COLUMBIA GAS OF KENTUCKY, INC.
OPERATING REVENUE @ CURRENT RATES
FOR THE TWELVE MONTHS ENDED 12/31/2022

COMMODITY RELATED
AVERAGE OF CUSTOMER-DEMAND & DEMAND-COMMODITY
FORECASTED TEST YEAR - ORIGINAL FILING

LINE NO.	ACCT NO.	ACCOUNT TITLE (B)	ALLOC FACTOR (C)	TOTAL COMMODITY (D)	GS-RESIDENTIAL (E)	GS-OTHER (F)	IUS (G)	DS-ML (H)	DS/IS (I)	NOT USED (J)	NOT USED (K)
				\$	\$	\$	\$	\$	\$	\$	\$
1		OPERATING REVENUE									
2	480.00	RESIDENTIAL SALES		39,136,891	39,136,891	0	0	0	0	0	0
3	481.10	COMMERCIAL SALES		19,325,704	0	19,325,704	0	0	0	0	0
4	481.20	INDUSTRIAL SALES		979,847	0	926,393	53,454	0	0	0	0
5		TOTAL SALES REVENUE		59,442,442	39,136,891	20,252,097	53,454	0	0	0	0
6	487.00	FORFEITED DISCOUNTS		52,233	33,456	15,875	29	234	2,639	0	0
7	488.00	MISC. SERVICE REVENUE	6	0	0	0	0	0	0	0	0
8	489.00	REVENUE FROM TRANSPORTATION - GS - Residential		3,016,111	970,849	969,068	0	87,651	988,543	0	0
9	495.00	OTHER	6	0	0	0	0	0	0	0	0
10		TOTAL OTHER GAS DEPT REVENUE		3,068,344	1,004,305	984,943	29	87,885	991,182	0	0
11		TOTAL OPERATING REVENUE		62,510,786	40,141,196	21,237,040	53,483	87,885	991,182	0	0

COMMODITY RELATED		COLUMBIA GAS OF KENTUCKY, INC.		ATTACHMENT KLJ-ACOS-3							
AVERAGE OF CUSTOMER-DEMAND & DEMAND-COMMODITY		PRODUCTION EXPENSE ALLOCATION		PAGE 89 OF 129							
FORECASTED TEST YEAR - ORIGINAL FILING		FOR THE TWELVE MONTHS ENDED 12/31/2022		WITNESS: JOHNSON							
LINE NO.	ACCT NO.	ACCOUNT TITLE (B)	ALLOC FACTOR (C)	TOTAL COMMODITY (D)	GS-RESIDENTIAL (E)	GS-OTHER (F)	IJS (G)	DS-ML (H)	DS/IS (I)	NOT USED (J)	NOT USED (K)
				\$	\$	\$	\$	\$	\$	\$	\$
1		OPERATING EXPENSES									
2		PRODUCTION EXPENSES - OPERATION									
3	717	LIQUE PETRO GAS EXP - LABOR	2	0	0	0	0	0	0	0	0
4	717	LIQUE PETRO GAS EXP - M&E	2	0	0	0	0	0	0	0	0
5	723	LIQUIFIED PETROLEUM GAS PROCESS	2	0	0	0	0	0	0	0	0
6	728	LIQUIFIED PETROLEUM GAS	2	0	0	0	0	0	0	0	0
7		TOTAL OPERATION		0	0	0	0	0	0	0	0
8		PRODUCTION EXPENSES - MAINTENANCE									
9	741	STRUCTURES & IMPROV - LABOR	2	0	0	0	0	0	0	0	0
10	741	STRUCTURES & IMPROV - M&E	2	0	0	0	0	0	0	0	0
11	742	PRODUCTION EQUIPMENT - LABOR	2	0	0	0	0	0	0	0	0
12	742	PRODUCTION EQUIPMENT - M&E	2	0	0	0	0	0	0	0	0
13		TOTAL MAINTENANCE		0	0	0	0	0	0	0	0
14		TOTAL MANUFACTURED GAS		0	0	0	0	0	0	0	0
15		OTHER GAS SUPPLIES EXPENSE									
16	803 - 806	COST OF GAS @ CITY GATE		49,521,727	31,836,723	17,635,646	49,359	0	0	0	0
17	808	OTHER PURCHASED GAS - LABOR	9	0	0	0	0	0	0	0	0
18	807	OTHER PURCHASED GAS - M & E	9	393,577	253,023	140,161	394	0	0	0	0
19	807	OTHER PURCHASED GAS - M & E	9	(71,454)	(45,936)	(25,446)	(71)	0	0	0	0
20	812	GAS USED IN OPERATIONS		49,843,850	32,043,810	17,750,361	49,682	0	0	0	0
21		TOTAL OTHER GAS SUPPLIES EXP		49,843,850	32,043,810	17,750,361	49,682	0	0	0	0
22		TOTAL PRODUCTION EXPENSE		49,843,850	32,043,810	17,750,361	49,682	0	0	0	0

ATTACHMENT KLJ-ACOS-3
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WITNESS: JOHNSON

COLUMBIA GAS OF KENTUCKY, INC.
DISTRIBUTION EXPENSE ALLOCATION - LABOR
FOR THE TWELVE MONTHS ENDED 12/31/2022

COMMODITY RELATED
AVERAGE OF CUSTOMER-DEMAND & DEMAND-COMMODITY
FORECASTED TEST YEAR - ORIGINAL FILING

LINE NO.	ACCT NO.	ACCOUNT TITLE (B)	ALLOC FACTOR (C)	TOTAL COMMODITY (D)	GS-RESIDENTIAL (E)	GS-OTHER (F)	IUS (G)	DS-ML (H)	DS/IS (I)	NOT USED (J)	NOT USED (K)
NO.	NO.		(C)	\$	\$	\$	\$		\$	\$	\$
1		DISTRIBUTION EXPENSES									
2	870	SUPERVISION & ENGINEERING	10COMM	65,637	39,210	14,328	26	2	12,071	0	0
3	871	DISTRIBUTION LOAD DISPATCH	4	81,322	29,318	21,200	40	0	30,764	0	0
4	874	MAINS & SERVICES	14COMM	433,910	269,211	92,926	169	13	71,591	0	0
5	875	M & R - GENERAL	18COMM	48,258	29,941	10,335	19	1	7,962	0	0
6	876	M & R - INDUSTRIAL	8	0	0	0	0	0	0	0	0
7	878	METERS & HOUSE REGULATORS	16	0	0	0	0	0	0	0	0
8	879	CUSTOMER INSTALLATION	16	0	0	0	0	0	0	0	0
9	880	OTHER	10COMM	56,083	33,502	12,242	22	2	10,314	0	0
10	881	RENTS	10COMM	0	0	0	0	0	0	0	0
11		TOTAL OPERATION		685,210	401,182	151,031	276	18	132,702	0	0
12		MAINTENANCE									
13	885	SUPERVISION & ENGINEERING	10COMM	8,442	5,043	1,843	3	0	1,553	0	0
14	886	STRUCTURES & IMPROVEMENTS	18COMM	1,800	1,117	385	1	0	297	0	0
15	887	MAINS	18COMM	273,841	169,899	58,646	107	8	45,181	0	0
16	889	M & R - GENERAL	18COMM	77,672	48,190	16,634	30	2	12,815	0	0
17	890	M & R - INDUSTRIAL	8	0	0	0	0	0	0	0	0
18	892	SERVICES	15	0	0	0	0	0	0	0	0
19	893	METERS & HOUSE REGULATORS	16	0	0	0	0	0	0	0	0
20	894	OTHER EQUIPMENT	10COMM	17,991	10,747	3,927	7	1	3,309	0	0
21		TOTAL MAINTENANCE		379,746	234,996	81,435	148	11	63,155	0	0

COMMODITY RELATED
AVERAGE OF CUSTOMER-DEMAND & DEMAND-COMMODITY
FORECASTED TEST YEAR - ORIGINAL FILING
COLUMBIA GAS OF KENTUCKY, INC.
DISTRIBUTION AND A&G EXPENSE ALLOCATION - LABOR
FOR THE TWELVE MONTHS ENDED 12/31/2022
ATTACHMENT KLJ-ACOS-3
PAGE 92 OF 129
WITNESS: JOHNSON

LINE NO.	ACCT NO.	ACCOUNT TITLE (B)	ALLOC FACTOR (C)	COMMODITY (D)	GS-RESIDENTIAL (E)	GS-OTHER (F)	IUS (G)	DS-ML (H)	DS/IS (I)	NOT USED (J)	NOT USED (K)
				TOTAL							
				COMMUNITY							
				(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)
				\$	\$	\$	\$	\$	\$	\$	\$
1		SALES									
2	911	SUPERVISION	6	0	0	0	0	0	0	0	0
3	912	DEMONSTRATION & SELLING	6	0	0	0	0	0	0	0	0
4	913	ADVERTISING	6	0	0	0	0	0	0	0	0
5	916	MISC.	6	0	0	0	0	0	0	0	0
6		TOTAL SALES		0	0	0	0	0	0	0	0
7		TOTAL DISTRIBUTION EXPENSES		1,064,956	636,178	232,466	424	29	195,857	0	0
8		ADMINISTRATIVE & GENERAL									
9	920	SALARIES	12COMM	233,947	139,753	51,068	94	7	43,025	0	0
10	921	OFFICE SUPPLIES & EXPENSES	12COMM	2,748	1,642	600	1	0	505	0	0
11	922	ADMIN. EXPENSES TRANSFERRED	12COMM	0	0	0	0	0	0	0	0
12	923	OUTSIDE SERVICES	12COMM	159	95	35	0	0	29	0	0
13	924	PROPERTY INSURANCE	12COMM	0	0	0	0	0	0	0	0
14	925	INJURIES AND DAMAGES	12COMM	0	0	0	0	0	0	0	0
15	926	EMPLOYEE PENSIONS & BENEFITS	12COMM	589	352	129	0	0	108	0	0
16	928	REG COMMISSION EXP - GENERAL	12COMM	0	0	0	0	0	0	0	0
17	930.10	MISC. - INSTITUT & GOODWILL ADV	12COMM	0	0	0	0	0	0	0	0
18	930.20	MISC. - GENERAL	12COMM	0	0	0	0	0	0	0	0
19	931	RENTS	12COMM	0	0	0	0	0	0	0	0
20	935.13	MAINT. STRUCTURES & IMPROV.	12COMM	0	0	0	0	0	0	0	0
21	935.23	MAINT. - GEN'L OFFICE	12COMM	0	0	0	0	0	0	0	0
22		FURNITURE & EQUIPMENT	12COMM	0	0	0	0	0	0	0	0
23	932	MAINT.-MISCELLANEOUS	12COMM	0	0	0	0	0	0	0	0
24		TOTAL ADMIN & GENERAL - LABOR		237,443	141,842	51,832	95	7	43,667	0	0
25		TOTAL O & M EXPENSE - LABOR		1,302,399	778,020	284,298	519	36	239,524	0	0

ATTACHMENT KLJ-ACOS-3
PAGE 93 OF 129
WITNESS: JOHNSON

COLUMBIA GAS OF KENTUCKY, INC.
DISTRIBUTION EXPENSE ALLOCATION - M & E
FOR THE TWELVE MONTHS ENDED 12/31/2022

COMMODITY RELATED
AVERAGE OF CUSTOMER-DEMAND & DEMAND-COMMODITY
FORECASTED TEST YEAR - ORIGINAL FILING

LINE NO.	ACCT NO.	ACCOUNT TITLE (B)	ALLOC FACTOR (C)	COMMODITY (D)	GS-RESIDENTIAL (E)	GS-OTHER (F)	IUS (G)	DS-ML (H)	DS/IS (I)	NOT USED (J)	NOT USED (K)
NO.	NO.		(A)	\$	\$	\$	\$	\$	\$	\$	\$
1		DISTRIBUTION EXPENSES									
2	870	SUPERVISION & ENGINEERING	11COMM	150,269	92,412	32,329	59	5	25,465	0	0
3	871	DISTRIBUTION LOAD DISPATCH	4	34,977	12,610	9,118	17	0	13,232	0	0
4	874	MAINS & SERVICES	14COMM	937,449	581,621	200,764	366	28	154,670	0	0
5	875	M & R - GENERAL	18COMM	40,105	24,882	8,589	16	1	6,617	0	0
6	876	M & R - INDUSTRIAL	8	0	0	0	0	0	0	0	0
7	878	METERS & HOUSE REGULATORS	16	0	0	0	0	0	0	0	0
8	879	CUSTOMER INSTALLATION	16	0	0	0	0	0	0	0	0
9	880	OTHER	11COMM	137,102	84,315	29,496	53	4	23,233	0	0
10	881	RENTS	11COMM	7,922	4,872	1,704	3	0	1,342	0	0
11		TOTAL OPERATION		1,307,824	800,712	282,000	514	38	224,559	0	0
12		MAINTENANCE									
13	885	SUPERVISION & ENGINEERING	11COMM	1,523	937	328	1	0	258	0	0
14	886	STRUCTURES & IMPROVEMENTS	18COMM	43,090	26,734	9,228	17	1	7,109	0	0
15	887	MAINS	18COMM	470,716	292,046	100,809	184	14	77,663	0	0
16	889	M & R - GENERAL	18COMM	142,620	88,486	30,543	56	4	23,531	0	0
17	890	M & R - INDUSTRIAL	8	0	0	0	0	0	0	0	0
18	892	SERVICES	15	0	0	0	0	0	0	0	0
19	893	METERS & HOUSE REGULATORS	16	0	0	0	0	0	0	0	0
20	894	OTHER EQUIPMENT	11COMM	36,623	22,522	7,879	14	1	6,206	0	0
21		TOTAL MAINTENANCE		694,572	430,725	148,787	272	20	114,767	0	0

ATTACHMENT KLJ-ACOS-3
PAGE 95 OF 129
WITNESS: JOHNSON

COLUMBIA GAS OF KENTUCKY, INC.
DISTRIBUTION EXPENSE ALLOCATION - M & E
FOR THE TWELVE MONTHS ENDED 12/31/2022

COMMODITY RELATED
AVERAGE OF CUSTOMER-DEMAND & DEMAND-COMMODITY
FORECASTED TEST YEAR - ORIGINAL FILING

LINE NO.	ACCT NO.	ACCOUNT TITLE	ALLOC FACTOR (C)	COMMODITY (D)	GS-RESIDENTIAL (E)	GS-OTHER (F)	IUS (G)	DS-ML (H)	DS/IS (I)	NOT USED (J)	NOT USED (K)
		(B)	(C)	COMMODITY (D)	GS-RESIDENTIAL (E)	GS-OTHER (F)	IUS (G)	DS-ML (H)	DS/IS (I)	NOT USED (J)	NOT USED (K)
				\$	\$	\$	\$	\$	\$	\$	\$
1		SALES									
2	911	SUPERVISION	6	0	0	0	0	0	0	0	0
3	912	DEMONSTRATION & SELLING	6	0	0	0	0	0	0	0	0
4	913	ADVERTISING	6	0	0	0	0	0	0	0	0
5	916	MISC.	6	0	0	0	0	0	0	0	0
6		TOTAL SALES		0	0	0	0	0	0	0	0
7		TOTAL DISTRIBUTION EXPENSES		2,002,396	1,231,437	430,787	786	58	339,326	0	0
8		ADMINISTRATIVE & GENERAL									
9	920	SALARIES	13COMM	700,925	433,767	164,486	336	14	102,321	0	0
10	921	OFFICE SUPPLIES & EXPENSES	13COMM	152,113	94,135	35,696	73	3	22,205	0	0
11	922	ADMIN. EXPENSES TRANSFERRED	13COMM	0	0	0	0	0	0	0	0
12	923	OUTSIDE SERVICES	13COMM	750,356	464,358	176,086	360	15	109,537	0	0
13	924	PROPERTY INSURANCE	13COMM	5,363	3,319	1,259	3	0	783	0	0
14	925	INJURIES AND DAMAGES	12COMM	277,718	165,900	60,623	111	8	51,075	0	0
15	926	EMPLOYEE PENSIONS & BENEFITS	12COMM	548,012	327,366	119,626	219	16	100,785	0	0
16	926	DIRECT EMPLOYEE PENSIONS & BENEFITS		0	0	0	0	0	0	0	0
17	928	REG COMMISSION EXP - GENERAL	13COMM	17,497	10,828	4,106	8	0	2,554	0	0
18	928	REGULATORY COMMISSION EXP - PSC @ 0.002000	13COMM	31,867	19,721	7,478	15	1	4,652	0	0
19	930.10	MISC. - INSTITUT & GOODWILL ADV	13COMM	2,030	1,256	476	1	0	296	0	0
20	930.20	MISC. - GENERAL	13COMM	(73)	(45)	(17)	0	0	(11)	0	0
21	931	RENTS	13COMM	94,760	58,642	22,237	45	2	13,833	0	0
22	935.13	MAINT. STRUCTURES & IMPROV.	13COMM	0	0	0	0	0	0	0	0
23	935.23	MAINT. - GEN'L OFFICE		0	0	0	0	0	0	0	0
24		FURNITURE & EQUIPMENT	13COMM	0	0	0	0	0	0	0	0
25	932	MAINT.-MISCELLANEOUS	13COMM	93,723	58,000	21,994	45	2	13,682	0	0
26		TOTAL ADMIN & GENERAL - M & E		2,674,291	1,637,247	614,050	1,216	61	421,712	0	0
27		TOTAL O & M EXPENSE - M & E		4,998,810	3,075,771	1,159,552	2,325	119	761,038	0	0

ATTACHMENT KLJ-ACOS-3
PAGE 96 OF 129
WITNESS: JOHNSON

COLUMBIA GAS OF KENTUCKY, INC.
OPERATION & MAINTENANCE EXPENSE SUMMARY
FOR THE TWELVE MONTHS ENDED 12/31/2022

COMMODITY RELATED
AVERAGE OF CUSTOMER-DEMAND & DEMAND-COMMODITY
FORECASTED TEST YEAR - ORIGINAL FILING

LINE NO.	ACCT NO.	ACCOUNT TITLE	ALLOC FACTOR (C)	COMMODITY (D)	GS-RESIDENTIAL (E)	GS-OTHER (F)	IUS (G)	DS-ML (H)	DS/IS (I)	NOT USED (J)	NOT USED (K)
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)
				\$	\$	\$	\$	\$	\$	\$	\$
1	LABOR										
2	PRODUCTION										
3	DISTRIBUTION - O&M OPERATION		PAGE 89	0	0	0	0	0	0	0	0
4	DISTRIBUTION - O&M MAINT.		PAGE 90	685,210	401,182	151,031	276	18	132,702	0	0
5	CUSTOMER ACCOUNTS		PAGE 90	379,746	234,996	81,435	148	11	63,155	0	0
6	CUSTOMER SERVICE & INFOR.		PAGE 91	0	0	0	0	0	0	0	0
7	SALES		PAGE 91	0	0	0	0	0	0	0	0
8	ADMINISTRATIVE & GENERAL		PAGE 92	0	0	0	0	0	0	0	0
9	TOTAL LABOR EXPENSE		PAGE 92	<u>237,443</u>	<u>141,842</u>	<u>51,832</u>	<u>95</u>	<u>7</u>	<u>43,667</u>	<u>0</u>	<u>0</u>
				1,302,399	778,020	284,298	519	36	239,524	0	0
10	M & E										
11	PRODUCTION										
12	DISTRIBUTION - O&M OPERATION		PAGE 89	322,123	207,087	114,715	323	0	0	0	0
13	DISTRIBUTION - O&M MAINT.		PAGE 93	1,307,824	800,712	282,000	514	38	224,559	0	0
14	CUSTOMER ACCOUNTS		PAGE 93	694,572	430,725	148,787	272	20	114,767	0	0
15	CUSTOMER SERVICE & INFOR.		PAGE 94	0	0	0	0	0	0	0	0
16	SALES		PAGE 94	0	0	0	0	0	0	0	0
17	ADMINISTRATIVE & GENERAL		PAGE 95	0	0	0	0	0	0	0	0
18	TOTAL M & E EXPENSE		PAGE 95	<u>2,674,291</u>	<u>1,637,247</u>	<u>614,050</u>	<u>1,216</u>	<u>61</u>	<u>421,712</u>	<u>0</u>	<u>0</u>
				4,998,810	3,075,771	1,159,552	2,325	119	761,038	0	0
19	TOTAL O & M EXPENSES			6,301,209	3,853,791	1,443,850	2,844	155	1,000,562	0	0

COMMODITY RELATED
 AVERAGE OF CUSTOMER-DEMAND & DEMAND-COMMODITY
 FORECASTED TEST YEAR - ORIGINAL FILING
 COLUMBIA GAS OF KENTUCKY, INC.
 TAXES OTHER THAN INCOME
 FOR THE TWELVE MONTHS ENDED 12/31/2022
 ATTACHMENT KLJ-ACOS-3
 PAGE 97 OF 129
 WITNESS: JOHNSON

LINE NO.	ACCT NO.	ACCOUNT TITLE	ALLOC FACTOR (C)	TOTAL COMMODITY (D)	GS-RESIDENTIAL (E)	GS-OTHER (F)	IUS (G)	DS-ML (H)	DS/IS (I)	NOT USED (J)	NOT USED (K)
				\$	\$	\$	\$	\$	\$	\$	\$
1	408	TAXES BASED ON PROPERTY	7COMM	1,206,728	748,606	258,409	471	169	199,074	0	0
2	408	TAXES BASED ON PAYROLL	12COMM	106,795	63,796	23,312	43	3	19,641	0	0
3	408	OTHER TAXES	12COMM	0	0	0	0	0	0	0	0
4		TOTAL TAXES OTHER THAN FIT		1,313,523	812,402	281,721	514	172	218,715	0	0

ATTACHMENT KLJ-ACOS-3
PAGE 98 OF 129
WITNESS: JOHNSON

COLUMBIA GAS OF KENTUCKY, INC.
KENTUCKY STATE INCOME TAX
FOR THE TWELVE MONTHS ENDED 12/31/2022

COMMODITY RELATED
AVERAGE OF CUSTOMER-DEMAND & DEMAND-COMMODITY
FORECASTED TEST YEAR - ORIGINAL FILING

LINE NO.	ACCT NO.	ACCOUNT TITLE	ALLOC FACTOR (C)	COMMODITY (D)	GS-RESIDENTIAL (E)	GS-OTHER (F)	IUS (G)	DS-ML (H)	DS/IS (I)	NOT USED (J)	NOT USED (K)
				TOTAL							
1		OPERATING INCOME BEFORE TAXES (PAGE 100, LINE 3)		\$ 3,020,861	\$ 2,178,254	\$ 1,371,843	\$ (152)	\$ 87,269	\$ (616,345)	\$ 0	\$ 0
2		LESS: RECONCILING ITEMS:									
3		IMPUTED INTEREST		1,512,881	938,551	323,973	590	188	249,579	0	0
4		FEDERAL FLOW-THROUGH STATUTORY ADJ	19COMM	15,858	9,838	3,396	6	2	2,616	0	0
5		FEDERAL TIMING STATUTORY ADJUSTMENTS	19COMM	(2,546,691)	(1,579,865)	(545,348)	(993)	(357)	(420,128)	0	0
6		STATE BONUS DISALLOWANCE	19COMM	(870,331)	(539,919)	(186,373)	(339)	(122)	(143,579)	0	0
7		NON DEDUCTIBLE EMPLOYEE EXPENSE	12COMM	7,913	4,727	1,727	3	0	1,455	0	0
8		TOTAL RECONCILING ITEMS		(3,393,251)	(2,105,219)	(726,598)	(1,323)	(477)	(559,636)	0	0
9		TAXABLE INCOME		6,414,112	4,283,473	2,098,441	1,171	87,746	(56,709)	0	0
10		STATE INCOME TAX @ 5.00%		(94,263)	(62,951)	(30,839)	(17)	(1,290)	833	0	0
11		PLUS: FOREIGN TAX PAYMENTS	19COMM	0	0	0	0	0	0	0	0
12		KENTUCKY STATE INCOME TAX - CURRENT		(94,263)	(62,951)	(30,839)	(17)	(1,290)	833	0	0

COMMODITY RELATED
 AVERAGE OF CUSTOMER-DEMAND & DEMAND-COMMODITY
 FORECASTED TEST YEAR - ORIGINAL FILING
 COLUMBIA GAS OF KENTUCKY, INC.
 KENTUCKY STATE INCOME TAX
 FOR THE TWELVE MONTHS ENDED 12/31/2022
 ATTACHMENT KLJ-ACOS-3
 PAGE 99 OF 129
 WITNESS: JOHNSON

LINE NO.	ACCT NO.	ACCOUNT TITLE	ALLOC FACTOR (C)	TOTAL COMMODITY (D)	GS-RESIDENTIAL (E)	GS-OTHER (F)	IUS (G)	DS-ML (H)	DS/IS (I)	NOT USED (J)	NOT USED (K)
				\$	\$	\$	\$	\$	\$	\$	\$
1		DEFERRED TAXES									
2		RECONCILIATION ITEMS:									
3		PROVISION FOR DEF STATE INCOME TAX	19COMM	170,851	105,989	36,586	67	24	28,185	0	0
4		FLOW-THROUGH EXCESS BOOK/TAX DEPREC.-STATE	19COMM	(1,412)	(876)	(302)	(1)	0	(233)	0	0
5		AMORTIZATION OF EXCESS ADIT-STATE	19COMM	(15,198)	(9,428)	(3,254)	(6)	(2)	(2,507)	0	0
6		TOTAL DEFERRED INCOME TAX		154,241	95,685	33,030	60	22	25,445	0	0
7		TOTAL KENTUCKY STATE INCOME TAX EXPENSE		59,978	32,734	2,191	43	(1,268)	26,278	0	0

COMMODITY RELATED
AVERAGE OF CUSTOMER-DEMAND & DEMAND-COMMODITY
FORECASTED TEST YEAR - ORIGINAL FILING

COLUMBIA GAS OF KENTUCKY, INC.
FEDERAL INCOME TAXES
FOR THE TWELVE MONTHS ENDED 12/31/2022

ATTACHMENT KLJ-ACOS-3
PAGE 100 OF 129
WITNESS: JOHNSON

LINE NO.	ACCT NO.	ACCOUNT TITLE	ALLOC FACTOR (C)	TOTAL COMMODITY (D)	GS-RESIDENTIAL (E)	GS-OTHER (F)	IUS (G)	DS-ML (H)	DS/IS (I)	NOT USED (J)	NOT USED (K)
	(A)	(B)	(C)	\$	\$	\$	\$	\$	\$	\$	\$
1		OPERATING REVENUE		62,510,786	40,141,196	21,237,040	53,483	87,885	991,182	0	0
2		LESS: EXPENSES OTHER THAN FIT		59,489,924	37,962,942	19,865,197	53,635	616	1,607,527	0	0
3		OPERATING INCOME BEFORE TAXES		3,020,861	2,178,254	1,371,843	(152)	87,269	(616,345)	0	0
4		LESS: RECONCILING ITEMS:									
5		IMPUTED INTEREST		1,512,881	938,551	323,973	590	188	249,579	0	0
6		FEDERAL FLOW-THROUGH STATUTORY ADJ	19COMM	15,858	9,838	3,396	6	2	2,616	0	0
7		FEDERAL TIMING STATUTORY ADJUSTMENTS	19COMM	(2,546,691)	(1,579,865)	(545,348)	(993)	(357)	(420,128)	0	0
8		NON DEDUCTIBLE EMPLOYEE EXPENSE	12COMM	7,913	4,727	1,727	3	0	1,455	0	0
9		KENTUCKY STATE INCOME TAX DEDUCTION		(94,263)	(62,951)	(30,839)	(17)	(1,290)	833	0	0
10		TOTAL RECONCILING ITEMS		(2,428,657)	(1,502,349)	(509,386)	(967)	935	(416,890)	0	0
11		TAXABLE INCOME		(920,676)	(262,646)	538,485	(1,709)	88,016	(1,282,814)	0	0
12		CURRENT FEDERAL INCOME TAX @ 21%		(193,342)	(55,156)	113,082	(359)	18,483	(269,391)	0	0
13		PLUS: DIRECT ADJUSTMENT TO F.I.T.	19COMM	0	0	0	0	0	0	0	0
14		CURRENT FEDERAL INCOME TAX @ 21%		(193,342)	(55,156)	113,082	(359)	18,483	(269,391)	0	0

COMMODITY RELATED
AVERAGE OF CUSTOMER-DEMAND & DEMAND-COMMODITY
FORECASTED TEST YEAR - ORIGINAL FILING

COLUMBIA GAS OF KENTUCKY, INC.
FEDERAL INCOME TAXES
FOR THE TWELVE MONTHS ENDED 12/31/2022

ATTACHMENT KLJ-ACOS-3
PAGE 101 OF 129
WITNESS: JOHNSON

LINE NO.	ACCT NO.	ACCOUNT TITLE	ALLOC FACTOR (C)	TOTAL COMMODITY (D)	GS-RESIDENTIAL (E)	GS-OTHER (F)	IUS (G)	DS-ML (H)	DS/IS (I)	NOT USED (J)	NOT USED (K)
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)
				\$	\$	\$	\$	\$	\$	\$	\$
1		DEFERRED INCOME TAXES									
2		PROVISION FOR DEF FEDERAL INCOME TAX	19COMM	534,805	331,772	114,523	209	75	88,227	0	0
3		FLOW-THROUGH EXCESS BOOK/TAX DEPREC.--FED	19COMM	7,798	4,838	1,670	3	1	1,286	0	0
4		AMORTIZATION OF ITC	19COMM	(2,044)	(1,268)	(438)	(1)	0	(337)	0	0
5		FED BENEFIT OF PROVISION FOR DEF SIT	19COMM	(35,879)	(22,258)	(7,683)	(14)	(5)	(5,919)	0	0
6		AMORTIZATION OF EXCESS ADIT-FEDERAL	19COMM	(126,036)	(78,188)	(26,989)	(49)	(18)	(20,792)	0	0
7		TOTAL DEFERRED INCOME TAX		378,644	234,896	81,083	148	53	62,465	0	0
8		TOTAL FEDERAL INCOME TAX		185,302	179,740	194,165	(211)	18,536	(206,926)	0	0

COMMODITY RELATED
AVERAGE OF CUSTOMER-DEMAND & DEMAND-COMMODITY
FORECASTED TEST YEAR - ORIGINAL FILING
COLUMBIA GAS OF KENTUCKY, INC.
RATE BASE SUMMARY
FOR THE TWELVE MONTHS ENDED 12/31/2022
ATTACHMENT KLJ-ACOS-3
PAGE 102 OF 129
WITNESS: JOHNSON

LINE NO.	ACCT NO.	ACCOUNT TITLE	ALLOC FACTOR (C)	TOTAL COMMODITY (D)	GS-RESIDENTIAL (E)	GS-OTHER (F)	IUS (G)	DS-ML (H)	DS/IS (I)	NOT USED (J)	NOT USED (K)
1	101 & 106	GROSS PLANT		107,956,590	66,972,351	23,117,853	42,099	14,979	17,809,307	0	0
		LESS:									
2	108-111	DEPRECIATION RESERVE		20,127,079	12,485,457	4,309,793	7,848	3,842	3,320,139	0	0
3		NET PLANT		87,829,511	54,486,894	18,808,060	34,251	11,137	14,489,168	0	0
4	190.00	ACCUMULATED DEF INCOME TAX	19COMM	1,095,489	679,598	234,588	427	153	180,723	0	0
		LESS:									
5	252.00	CUSTOMER ADVANCES	20	0	0	0	0	0	0	0	0
6	254.00	EXCESS ADIT (BEFORE GROSS UP)	19COMM	4,320,393	2,680,199	925,169	1,685	605	712,735	0	0
7	282.00	ACCUMULATED DEF INCOME TAX	19COMM	11,211,433	6,955,125	2,400,816	4,372	1,570	1,849,550	0	0
8	283.00	ACCUMULATED DEF INCOME TAX	19COMM	0	0	0	0	0	0	0	0
9		NET RATE BASE		73,393,174	45,531,168	15,716,663	28,621	9,115	12,107,606	0	0
10		PLUS WORKING CAPITAL:									
11		CASH WORKING CAPITAL - LEAD LAG STUDY		0	0	0	0	0	0	0	0
12	151.00	FUEL STOCK	2	0	0	0	0	0	0	0	0
13	154.00	MATERIALS & SUPPLIES	7COMM	47,640	29,554	10,202	19	7	7,859	0	0
14	165.00	PREPAYMENTS	13COMM	0	0	0	0	0	0	0	0
15	164.00	GAS STORED UNDERGROUND - FSS	2	0	0	0	0	0	0	0	0
16		RATE BASE		73,440,814	45,560,722	15,726,865	28,640	9,122	12,115,465	0	0

ATTACHMENT KLJ-ACOS-3
PAGE 103 OF 129
WITNESS: JOHNSON

COLUMBIA GAS OF KENTUCKY, INC.
ALLOCATION FACTORS
FOR THE TWELVE MONTHS ENDED 12/31/2022

LINE NO.	DESCRIPTION (A)	ALLOC FACTOR (B)	TOTAL COMMODITY (C)	GS-RESIDENTIAL (D)	GS-OTHER (E)	IUS (F)	DS-ML (G)	DS/IS (H)	NOT USED (I)	NOT USED (K)
1	DESIGN DAY EXCL. DS-ML	1	100.000%	52.018%	29.088%	0.070%	0.000%	18.824%	0.000%	0.000%
2	DESIGN DAY EXCL. INTERR DEMAND (MCF)	2	100.000%	64.080%	35.834%	0.086%	0.000%	0.000%	0.000%	0.000%
3	MINIMUM SYSTEM MAINS	3	100.000%	80.056%	15.255%	0.018%	0.000%	4.671%	0.000%	0.000%
4	THROUGHPUT EXCL MLS	4	100.000%	36.052%	26.069%	0.049%	0.000%	37.830%	0.000%	0.000%
5	COMPOSIT OF ALLOC #1 & #4	5	100.000%	44.034%	27.579%	0.060%	0.000%	28.327%	0.000%	0.000%
6	AVERAGE NO. OF CUSTOMERS	6	100.000%	89.207%	10.738%	0.001%	0.004%	0.050%	0.000%	0.000%
7	DIST. PLANT EXCL. ACCTS 375.70,375.71,387	7COMM	100.000%	62.036%	21.414%	0.039%	0.014%	16.497%	0.000%	0.000%
8	TOTAL PLANT ACCOUNT 385	8	100.000%	0.000%	100.000%	0.000%	0.000%	0.000%	0.000%	0.000%
9	GAS PURCHASE EXPENSE EX OFF SYST	9	100.000%	64.288%	35.612%	0.100%	0.000%	0.000%	0.000%	0.000%
10	OTHER DIST. EXP - LABOR	10COMM	100.000%	59.737%	21.829%	0.040%	0.003%	18.391%	0.000%	0.000%
11	OTHER DIST. EXP EXCL - M & E	11COMM	100.000%	61.498%	21.514%	0.039%	0.003%	16.946%	0.000%	0.000%
12	O & M EXCL A & G - LABOR	12COMM	100.000%	59.737%	21.829%	0.040%	0.003%	18.391%	0.000%	0.000%
13	O & M EXCL GAS PUR, UNCOL, AND A & G - M&E	13COMM	100.000%	61.885%	23.467%	0.048%	0.002%	14.598%	0.000%	0.000%
14	ACCT 376/380 - MAINS/SERVICES	14COMM	100.000%	62.043%	21.416%	0.039%	0.003%	16.499%	0.000%	0.000%
15	DIRECT PLANT ACCT 380	15	100.000%	88.775%	10.880%	0.001%	0.000%	0.344%	0.000%	0.000%
16	DIRECT PLANT ACCTS 381	16	100.000%	73.713%	25.915%	0.011%	0.000%	0.361%	0.000%	0.000%
17	DIRECT PLANT ACCT 385	17	100.000%	0.000%	31.292%	0.227%	0.000%	68.481%	0.000%	0.000%
18	ACCOUNT 376 MAINS - COMPOSITE/PLANT	18COMM	100.000%	62.043%	21.416%	0.039%	0.003%	16.499%	0.000%	0.000%
19	TOTAL PLANT	19COMM	100.000%	62.036%	21.414%	0.039%	0.014%	16.497%	0.000%	0.000%
20	AVG DEM/COM #5 & CUS/DEM #3	20	100.000%	62.045%	21.417%	0.039%	0.000%	16.499%	0.000%	0.000%
21	UNCOLLECTIBLES	21	100.000%	80.461%	19.438%	0.003%	0.008%	0.090%	0.000%	0.000%

COMMODITY RELATED
FORECASTED TEST YEAR - ORIGINAL FILING

ATTACHMENT KLJ-ACOS-3
 PAGE 104 OF 129
 WITNESS: JOHNSON

COLUMBIA GAS OF KENTUCKY, INC.
 RATE OF RETURN BY RATE SCHEDULE - @ PROPOSED RATES
 FOR THE TWELVE MONTHS ENDED 12/31/2022

DEMAND RELATED
 AVERAGE OF CUSTOMER-DEMAND & DEMAND-COMMODITY
 FORECASTED TEST YEAR - ORIGINAL FILING

LINE NO.	ACCT NO.	ACCOUNT TITLE (B)	ALLOC FACTOR (C)	TOTAL DEMAND (D)	GS-RESIDENTIAL (E)	GS-OTHER (F)	IUS (G)	DS-ML (H)	DS/IS (I)	NOT USED (J)	NOT USED (K)
1		TOTAL REVENUES		21,904,847	14,004,727	6,073,419	6,954	148,211	1,671,536	0	0
2		PROPOSED INCREASE		6,317,144	4,236,948	1,607,186	1,909	1,421	469,679	0	0
3		TOTAL PROPOSED REVENUES		28,221,991	18,241,675	7,680,605	8,863	149,632	2,141,215	0	0
4		COST OF GAS		0	0	0	0	0	0	0	0
5		OPERATING & MAINTENANCE EXPENSE		9,333,168	5,792,574	2,000,388	3,637	287	1,536,282	0	0
6		DEPRECIATION & AMORTIZATION		3,512,030	2,178,769	752,081	1,368	432	579,380	0	0
7		FEDERAL INCOME TAX		1,907,070	1,330,404	727,567	225	31,231	(182,357)	0	0
8		KENTUCKY STATE INCOME TAX		498,165	323,285	114,128	172	(452)	61,033	0	0
9		TAXES OTHER THAN INCOME		1,946,007	1,207,235	416,721	759	256	321,036	0	0
10		TOTAL EXPENSES & TAXES		17,196,441	10,832,267	4,010,885	6,161	31,754	2,315,374	0	0
11		OPERATING INCOME		11,025,551	7,409,408	3,669,721	2,702	117,878	(174,159)	0	0
12		INTEREST EXPENSE		3,006,255	1,880,293	751,717	1,524	280	372,441	0	0
13		INCOME AVAILABLE FOR COMMON EQUITY		8,019,296	5,529,115	2,918,004	1,178	117,598	(546,600)	0	0
14		RATE BASE		145,934,743	91,276,348	36,491,137	73,989	13,612	18,079,657	0	0
15		RATE OF RETURN AUTHORIZED ON RATE BASE		7.56%	8.12%	10.06%	3.65%	865.97%	-0.96%	0.00%	0.00%
16		UNITIZED RETURN		1.00	1.09	1.34	0.49	115.77	(0.13)	0.00	0.00

ATTACHMENT KLJ-ACOS-3
PAGE 105 OF 129
WITNESS: JOHNSON

COLUMBIA GAS OF KENTUCKY, INC.
RATE OF RETURN BY RATE SCHEDULE - @ AUTHORIZED RETURN
FOR THE TWELVE MONTHS ENDED 12/31/2022

DEMAND RELATED
AVERAGE OF CUSTOMER-DEMAND & DEMAND-COMMODITY
FORECASTED TEST YEAR - ORIGINAL FILING

LINE NO.	ACCT NO.	ACCOUNT TITLE (B)	ALLOC FACTOR (C)	TOTAL DEMAND (D)	GS-RESIDENTIAL (E)	GS-OTHER (F)	IUS (G)	DS-ML (H)	DS/IS (I)	NOT USED (J)	NOT USED (K)
				\$	\$	\$	\$	\$	\$	\$	\$
1		TOTAL REVENUES		28,074,984	17,461,375	6,419,945	12,661	(7,062)	4,188,068	0	0
2		COST OF GAS		0	0	0	0	0	0	0	0
3		OPERATING & MAINTENANCE EXPENSE		9,332,242	5,787,673	1,992,471	3,660	(698)	1,549,136	0	0
4		DEPRECIATION & AMORTIZATION		3,512,029	2,178,769	752,081	1,368	432	579,380	0	0
5		FEDERAL INCOME TAX		1,877,927	1,175,712	477,645	978	167	223,425	0	0
6		KENTUCKY STATE INCOME TAX		490,860	284,515	51,490	361	(8,238)	162,733	0	0
7		TAXES OTHER THAN INCOME		<u>1,946,007</u>	<u>1,207,235</u>	<u>416,721</u>	<u>759</u>	<u>256</u>	<u>321,036</u>	<u>0</u>	<u>0</u>
8		TOTAL EXPENSES & TAXES		17,159,066	10,633,904	3,690,408	7,126	(8,081)	2,835,710	0	0
9		OPERATING INCOME		10,915,918	6,827,471	2,729,537	5,535	1,018	1,352,359	0	0
10		INTEREST EXPENSE		<u>3,006,255</u>	<u>1,880,293</u>	<u>751,717</u>	<u>1,524</u>	<u>280</u>	<u>372,441</u>	<u>0</u>	<u>0</u>
11		INCOME AVAILABLE FOR COMMON EQUITY		7,909,663	4,947,178	1,977,820	4,011	738	979,918	0	0
12		RATE BASE		145,934,743	91,276,348	36,491,137	73,989	13,612	18,079,657	0	0
13		RATE OF RETURN AUTHORIZED ON RATE BASE		7.48%	7.48%	7.48%	7.48%	7.48%	7.48%	0.00%	0.00%
14		UNITIZED RETURN		1.00	1.00	1.00	1.00	1.00	1.00	0.00	0.00

ATTACHMENT KLJ-ACOS-3
PAGE 106 OF 129
WITNESS: JOHNSON

COLUMBIA GAS OF KENTUCKY, INC.
DEVELOPMENT OF PROFORMA ADJUSTMENTS
FOR THE TWELVE MONTHS ENDED 12/31/2022

DEMAND RELATED
AVERAGE OF CUSTOMER-DEMAND & DEMAND-COMMODITY
FORECASTED TEST YEAR - ORIGINAL FILING

LINE NO.	DESCRIPTION (A)	ALLOC FACTOR (B)	Total		GS-RESIDENTIAL (D)	GS-OTHER (E)	IUS (F)	DS-ML (G)	DS/IS (H)	NOT USED (I)	NOT USED (J)
			DEMAND (C)	DEMAND (C)							
1	OPERATING REVENUE		6,170,137	3,456,648	346,526	5,707	(155,274)	2,516,532	0	0	0
2	LESS: GAS COST @ CITY GATE CHANGE		0	0	0	0	0	0	0	0	0
3	LESS: UNCOLLECTIBLES @ 0.00428000		26,407	14,794	1,483	24	(665)	10,771	0	0	0
4	LESS: PSC FEES @ 0.00200000		12,339	9,913	693	11	(311)	5,033	0	0	0
5	TAXABLE INCOME FOR STATE INCOME TAX		6,131,391	3,434,941	344,350	5,672	(154,298)	2,500,728	0	0	0
6	LESS: KENTUCKY STATE INCOME TAX @ 0.0500		306,570	171,747	17,217	284	(7,715)	125,036	0	0	0
7	TAXABLE INCOME FOR FEDERAL INCOME TAX		5,824,821	3,263,194	327,133	5,388	(146,583)	2,375,692	0	0	0
8	LESS: FEDERAL INCOME TAX @ 0.21000000		1,223,213	685,271	68,698	1,131	(30,782)	498,895	0	0	0
9	OPERATING INCOME		4,601,608	2,577,923	258,435	4,257	(115,801)	1,876,797	0	0	0

ATTACHMENT KLJ-ACOS-3
PAGE 107 OF 129
WITNESS: JOHNSON

COLUMBIA GAS OF KENTUCKY, INC.
RATE OF RETURN BY CLASS - @ CURRENT RATES
FOR THE TWELVE MONTHS ENDED 12/31/2022

DEMAND RELATED
AVERAGE OF CUSTOMER-DEMAND & DEMAND-COMMODITY
FORECASTED TEST YEAR - ORIGINAL FILING

LINE NO.	ACCT NO.	ACCOUNT TITLE	ALLOC FACTOR (C)	TOTAL DEMAND (D)	GS-RESIDENTIAL (E)	GS-OTHER (F)	IUS (G)	DS-ML (H)	DS/IS (I)	NOT USED (J)	NOT USED (K)
1		TOTAL REVENUES [1]		21,904,847	14,004,727	6,073,419	6,954	148,211	1,671,536	0	0
2		COST OF GAS		0	0	0	0	0	0	0	0
3		OPERATING & MAINTENANCE EXPENSE [2]		9,293,498	5,765,966	1,990,295	3,625	278	1,533,332	0	0
4		DEPRECIATION & AMORTIZATION [3]		3,512,029	2,178,769	752,081	1,368	432	579,380	0	0
5		FEDERAL INCOME TAX [4]		654,710	490,441	408,947	(153)	30,949	(275,470)	0	0
6		KENTUCKY STATE INCOME TAX [5]		184,289	112,768	34,273	77	(523)	37,697	0	0
7		TAXES OTHER THAN INCOME [6]		<u>1,946,008</u>	<u>1,207,235</u>	<u>416,721</u>	<u>759</u>	<u>256</u>	<u>321,036</u>	<u>0</u>	<u>0</u>
8		TOTAL EXPENSES & TAXES		15,590,535	9,755,179	3,602,317	5,676	31,392	2,195,975	0	0
9		OPERATING INCOME		6,314,312	4,249,548	2,471,103	1,278	116,819	(524,439)	0	0
10		INTEREST EXPENSE [7]		<u>3,006,256</u>	<u>1,880,293</u>	<u>751,717</u>	<u>1,524</u>	<u>280</u>	<u>372,441</u>	<u>0</u>	<u>0</u>
11		INCOME AVAILABLE FOR COMMON EQUITY		3,308,056	2,369,255	1,719,386	(246)	116,539	(896,880)	0	0
12		RATE BASE [8]		145,934,743	91,276,348	36,491,137	73,989	13,612	18,079,657	0	0
13		RATE OF RETURN EARNED ON RATE BASE		4.33%	4.66%	6.77%	1.73%	858.19%	-2.90%	0.00%	0.00%
14		UNITIZED RETURN		1.00	1.08	1.56	0.40	198.20	(0.67)	0.00	0.00

REFERENCES: [1] PAGE 114, [2] PAGE 122, [3] PAGE 113, [4] PAGE 127, [5] PAGE 125, [6] PAGE 123, [7] PAGE 126, [8] PAGE 128.

ATTACHMENT KLJ-ACOS-3
PAGE 109 OF 129
WITNESS: JOHNSON

COLUMBIA GAS OF KENTUCKY, INC.
GROSS DISTRIBUTION & GENERAL PLANT ALLOCATION
FOR THE TWELVE MONTHS ENDED 12/31/2022

DEMAND RELATED
AVERAGE OF CUSTOMER-DEMAND & DEMAND-COMMODITY
FORECASTED TEST YEAR - ORIGINAL FILING

LINE NO.	ACCT NO.	ACCOUNT TITLE (B)	ALLOC FACTOR (C)	TOTAL DEMAND (D)	GS-RESIDENTIAL (E)	GS-OTHER (F)	IUS (G)	DS-ML (H)	DS/IS (I)	NOT USED (J)	NOT USED (K)
				\$	\$	\$	\$	\$	\$	\$	\$
1	380.00	DIRECT SERVICES		0	0	0	0	0	0	0	0
2	381.00	METERS	16	0	0	0	0	0	0	0	0
3	382.00	METER INSTALLATIONS	16	0	0	0	0	0	0	0	0
4	383.00	HOUSE REGULATORS	16	0	0	0	0	0	0	0	0
5	384.00	HOUSE REG INSTALLATIONS	16	0	0	0	0	0	0	0	0
6	385.00	IND M&R EQUIPMENT	17	0	0	0	0	0	0	0	0
7	385.00	DIRECT IND M&R EQUIPMENT		(0)	0	0	0	(0)	0	0	0
8	387.20	ODORIZATION	7DEM	0	0	0	0	0	0	0	0
9	387.41	TELEPHONE	7DEM	174,935	108,523	37,461	68	24	28,859	0	0
10	387.42	RADIO	7DEM	189,023	117,262	40,477	74	26	31,183	0	0
11	387.44	OTHER COMMUNICATION	7DEM	30,176	18,720	6,462	12	4	4,978	0	0
12	387.45	TELEMETERING	7DEM	1,139,457	706,874	244,003	444	160	187,976	0	0
13	387.46	OTHER	7DEM	77,832	48,284	16,667	30	11	12,840	0	0
14		TOTAL DISTRIBUTION PLANT		156,843,651	97,300,127	33,586,544	61,161	21,759	25,874,057	0	0
15		GENERAL PLANT									
16	391.10	OFF FURN & EQUIP - UNSPEC	7DEM	184,762	114,619	39,565	72	26	30,480	0	0
17	391.11	OFF FURN & EQUIP - DATA HAND	7DEM	0	0	0	0	0	0	0	0
18	391.12	OFF FURN & EQUIP - INFO SYSTEM	7DEM	249,519	154,792	53,432	97	35	41,163	0	0
19	392.20	TR EQ - TRAILER > \$1,000	7DEM	22,796	14,142	4,882	9	3	3,761	0	0
20	392.21	TR EQ - TRAILER < \$1,000	7DEM	5,822	3,612	1,247	2	1	960	0	0
21	394.10	TOOLS,SHOP, & GAR EQ-GARAGE & SERV	7DEM	2,318	1,438	496	1	0	382	0	0
22	394.13	TOOLS,SHOP, & GAR EQ-UND TANK CLEANUP	7DEM	0	0	0	0	0	0	0	0
23	393.00	STORES EQUIPMENT	7DEM	0	0	0	0	0	0	0	0
24	394.20	SHOP EQUIPMENT	7DEM	0	0	0	0	0	0	0	0
25	394.30	TOOLS & OTHER EQUIPMENT	7DEM	1,044,227	647,797	223,611	407	146	172,266	0	0
26	395.00	LABORATORY EQUIPMENT	7DEM	990	614	212	0	0	163	0	0
27	396.00	POWER OP EQUIP-GEN TOOLS	7DEM	44,160	27,395	9,456	17	6	7,285	0	0
28	397.50	COMMUNICATION EQUIP - TELEMETERING	7DEM	0	0	0	0	0	0	0	0
29	398.00	MISCELLANEOUS EQUIPMENT	7DEM	24,201	15,013	5,182	9	3	3,992	0	0
30		TOTAL GENERAL PLANT		1,578,795	979,422	338,083	614	220	260,452	0	0
31		TOTAL PLANT IN SERVICE (101 - 106)		161,101,460	99,941,504	34,498,312	62,820	22,354	26,576,465	0	0

ATTACHMENT KLJ-ACOS-3
PAGE 111 OF 129
WITNESS: JOHNSON

COLUMBIA GAS OF KENTUCKY, INC.
GROSS DISTRIBUTION & GENERAL PLANT DEPRECIATION RESERVE ALLOC
FOR THE TWELVE MONTHS ENDED 12/31/2022

DEMAND RELATED
AVERAGE OF CUSTOMER-DEMAND & DEMAND-COMMODITY
FORECASTED TEST YEAR - ORIGINAL FILING

LINE NO.	ACCT NO.	ACCOUNT TITLE (B)	ALLOC FACTOR (C)	TOTAL DEMAND (D)	GS-RESIDENTIAL (E)	GS-OTHER (F)	IUS (G)	DS-ML (H)	DS/IS (I)	NOT USED (J)	NOT USED (K)
				\$	\$	\$	\$	\$	\$	\$	\$
1	381.00	METERS	16	0	0	0	0	0	0	0	0
2	382.00	METER INSTALLATIONS	16	(0)	0	0	0	0	0	0	0
3	383.00	HOUSE REGULATORS	16	(0)	0	0	0	0	0	0	0
4	384.00	HOUSE REG INSTALLATIONS	16	(0)	0	0	0	0	0	0	0
5	385.00	IND M&R EQUIPMENT	17	(0)	0	0	0	0	0	0	0
6	385.00	DIRECT IND M&R EQUIPMENT		0	0	0	0	0	0	0	0
7	387.20	ODORIZATION	7DEM	(14,259)	(8,846)	(3,053)	(6)	(2)	(2,352)	0	0
8	387.41	TELEPHONE	7DEM	121,767	75,539	26,075	47	17	20,088	0	0
9	387.42	RADIO	7DEM	163,856	101,650	35,088	64	23	27,031	0	0
10	387.44	OTHER COMMUNICATION	7DEM	15,125	9,383	3,239	6	2	2,495	0	0
11	387.45	TELEMETERING	7DEM	148,396	92,059	31,778	58	21	24,481	0	0
12	387.46	OTHER	7DEM	38,312	23,767	8,204	15	5	6,320	0	0
13		TOTAL DISTRIBUTION PLANT		28,229,134	17,511,357	6,044,661	11,007	5,483	4,656,625	0	0
14		GENERAL PLANT									
15	391.10	OFF FURN & EQUIP - UNSPEC	7DEM	3,378	2,096	723	1	0	557	0	0
16	391.11	OFF FURN & EQUIP - DATA HAND	7DEM	(6,144)	(3,812)	(1,316)	(2)	(1)	(1,014)	0	0
17	391.12	OFF FURN & EQUIP - INFO SYSTEM	7DEM	229,807	142,563	49,211	90	32	37,911	0	0
18	392.20	TR EQ - TRAILER > \$1,000	7DEM	14,915	9,253	3,194	6	2	2,461	0	0
19	392.21	TR EQ - TRAILER < \$1,000	7DEM	11,079	6,873	2,372	4	2	1,828	0	0
20	394.10	TOOLS,SHOP, & GAR EQ-GARAGE & SERV	7DEM	829	514	178	0	0	137	0	0
21	394.13	TOOLS,SHOP, & GAR EQ-UND TANK CLEANUP	7DEM	9,029	5,601	1,933	4	1	1,490	0	0
22	393.00	STORES EQUIPMENT	7DEM	0	0	0	0	0	0	0	0
23	394.20	SHOP EQUIPMENT	7DEM	44	27	9	0	0	7	0	0
24	394.30	TOOLS & OTHER EQUIPMENT	7DEM	385,307	239,029	82,510	150	54	63,564	0	0
25	395.00	LABORATORY EQUIPMENT	7DEM	888	551	190	0	0	147	0	0
26	396.00	POWER OP EQUIP-GEN TOOLS	7DEM	36,396	22,578	7,794	14	5	6,004	0	0
27		RETIREMENT WORK IN PROGRESS	7DEM	0	0	0	0	0	0	0	0
28	398.00	MISCELLANEOUS EQUIPMENT	7DEM	12,902	8,004	2,763	5	2	2,128	0	0
29		TOTAL GENERAL PLANT		698,430	433,277	149,561	272	97	115,220	0	0
30		TOTAL PLANT RESERVE		30,035,239	18,631,791	6,431,419	11,711	5,735	4,954,577	0	0

ATTACHMENT KLJ-ACOS-3
PAGE 113 OF 129
WITNESS: JOHNSON

COLUMBIA GAS OF KENTUCKY, INC.
GROSS DISTRIBUTION & GENERAL PLANT DEPRECIATION EXPENSE
FOR THE TWELVE MONTHS ENDED 12/31/2022

DEMAND RELATED
AVERAGE OF CUSTOMER-DEMAND & DEMAND-COMMODITY
FORECASTED TEST YEAR - ORIGINAL FILING

LINE NO.	ACCT NO.	ACCOUNT TITLE (B)	ALLOC FACTOR (C)	TOTAL DEMAND (D)	GS-RESIDENTIAL (E)	GS-OTHER (F)	IUS (G)	DS-ML (H)	DS/IS (I)	NOT USED (J)	NOT USED (K)
				\$	\$	\$	\$	\$	\$	\$	\$
1	381.00	METERS	16	0	0	0	0	0	0	0	0
2	382.00	METER INSTALLATIONS	16	0	0	0	0	0	0	0	0
3	383.00	HOUSE REGULATORS	16	0	0	0	0	0	0	0	0
4	384.00	HOUSE REG INSTALLATIONS	16	0	0	0	0	0	0	0	0
5	385.00	IND M&R EQUIPMENT	17	(0)	0	0	0	0	0	0	0
6	385.00	DIRECT IND M&R EQUIPMENT		0	0	0	0	0	0	0	0
7	387.20	ODORIZATION	7DEM	0	0	0	0	0	0	0	0
8	387.41	TELEPHONE	7DEM	5,580	3,462	1,195	2	1	921	0	0
9	387.42	RADIO	7DEM	6,029	3,740	1,291	2	1	995	0	0
10	387.44	OTHER COMMUNICATION	7DEM	962	597	206	0	0	159	0	0
11	387.45	TELEMETERING	7DEM	36,316	22,529	7,777	14	5	5,991	0	0
12	387.46	OTHER	7DEM	7,403	4,593	1,585	3	1	1,221	0	0
13		TOTAL DISTRIBUTION PLANT		2,878,254	1,785,600	616,364	1,121	345	474,827	0	0
14		GENERAL PLANT									
15	391.10	OFF FURN & EQUIP - UNSPEC	7DEM	31,256	19,390	6,693	12	4	5,156	0	0
16	391.11	OFF FURN & EQUIP - DATA HAND	7DEM	2,458	1,525	526	1	0	405	0	0
17	391.12	OFF FURN & EQUIP - INFO SYSTEM	7DEM	58,016	35,991	12,424	23	8	9,571	0	0
18	392.20	TR EQ - TRAILER > \$1,000	7DEM	197	122	42	0	0	32	0	0
19	392.21	TR EQ - TRAILER < \$1,000	7DEM	52	32	11	0	0	9	0	0
20	394.10	TOOLS,SHOP, & GAR EQ-GARAGE & SERV	7DEM	92	57	20	0	0	15	0	0
21	394.13	TOOLS,SHOP, & GAR EQ-UND TANK CLEANUP	7DEM	0	0	0	0	0	0	0	0
22	393.00	STORES EQUIPMENT	7DEM	0	0	0	0	0	0	0	0
23	394.20	SHOP EQUIPMENT	7DEM	0	0	0	0	0	0	0	0
24	394.30	TOOLS & OTHER EQUIPMENT	7DEM	36,373	22,564	7,789	14	5	6,000	0	0
25	395.00	LABORATORY EQUIPMENT	7DEM	50	31	11	0	0	8	0	0
26	396.00	POWER OP EQUIP-GEN TOOLS	7DEM	0	0	0	0	0	0	0	0
27	398.00	MISCELLANEOUS EQUIPMENT	7DEM	2,980	1,849	638	1	0	492	0	0
28		TOTAL GENERAL PLANT		131,474	81,561	28,154	51	17	21,688	0	0
29		TOTAL DEPRECIATION EXPENSE		3,512,029	2,178,769	752,081	1,368	432	579,380	0	0

ATTACHMENT KLJ-ACOS-3
 PAGE 114 OF 129
 WITNESS: JOHNSON

COLUMBIA GAS OF KENTUCKY, INC.
 OPERATING REVENUE @ CURRENT RATES
 FOR THE TWELVE MONTHS ENDED 12/31/2022

DEMAND RELATED
 AVERAGE OF CUSTOMER-DEMAND & DEMAND-COMMODITY
 FORECASTED TEST YEAR - ORIGINAL FILING

LINE NO.	ACCT NO.	ACCOUNT TITLE (B)	ALLOC FACTOR (C)	DEMAND (D)	GS-RESIDENTIAL (E)	GS-OTHER (F)	IUS (G)	DS-ML (H)	DS/IS (I)	NOT USED (J)	NOT USED (K)
				TOTAL							
				\$	\$	\$	\$	\$	\$	\$	\$
1		OPERATING REVENUE									
2	480.00	RESIDENTIAL SALES		12,311,061	12,311,061	0	0	0	0	0	0
3	481.10	COMMERCIAL SALES		4,210,568	0	4,210,568	0	0	0	0	0
4	481.20	INDUSTRIAL SALES		208,742	0	201,837	6,906	0	0	0	0
5		TOTAL SALES REVENUE		16,730,371	12,311,061	4,412,404	6,906	0	0	0	0
6	487.00	FORFEITED DISCOUNTS		88,082	56,419	26,770	48	395	4,450	0	0
7	488.00	MISC. SERVICE REVENUE	6	0	0	0	0	0	0	0	0
8	489.00	REVENUE FROM TRANSPORTATION		5,086,394	1,637,247	1,634,245	0	147,816	1,667,086	0	0
9	495.00	OTHER	6	0	0	0	0	0	0	0	0
10		TOTAL OTHER GAS DEPT REVENUE		5,174,476	1,693,666	1,661,015	48	148,211	1,671,536	0	0
11		TOTAL OPERATING REVENUE		21,904,847	14,004,727	6,073,419	6,954	148,211	1,671,536	0	0

ATTACHMENT KLJ-ACOS-3
PAGE 116 OF 129
WITNESS: JOHNSON

COLUMBIA GAS OF KENTUCKY, INC.
DISTRIBUTION EXPENSE ALLOCATION - LABOR
FOR THE TWELVE MONTHS ENDED 12/31/2022

DEMAND RELATED
AVERAGE OF CUSTOMER-DEMAND & DEMAND-COMMODITY
FORECASTED TEST YEAR - ORIGINAL FILING

LINE NO.	ACCT NO.	ACCOUNT TITLE (B)	ALLOC FACTOR (C)	TOTAL DEMAND (D)	GS-RESIDENTIAL (E)	GS-OTHER (F)	IUS (G)	DS-ML (H)	DS/IS (I)	NOT USED (J)	NOT USED (K)
				\$	\$	\$	\$	\$	\$	\$	\$
1		DISTRIBUTION EXPENSES									
2	870	SUPERVISION & ENGINEERING	10DEM	89,261	55,380	19,116	35	3	14,727	0	0
3	871	DISTRIBUTION LOAD DISPATCH	4	0	0	0	0	0	0	0	0
4	874	MAINS & SERVICES	14DEM	647,514	401,737	138,672	253	19	106,833	0	0
5	875	M & R - GENERAL	18DEM	72,013	44,679	15,422	28	2	11,881	0	0
6	876	M & R - INDUSTRIAL	8	0	0	0	0	0	0	0	0
7	878	METERS & HOUSE REGULATORS	16	0	0	0	0	0	0	0	0
8	879	CUSTOMER INSTALLATION	16	(0)	0	0	0	0	0	0	0
9	880	OTHER	10DEM	76,268	47,319	16,333	30	2	12,583	0	0
10	881	RENTS	10DEM	0	0	0	0	0	0	0	0
11		TOTAL OPERATION		885,057	549,115	189,543	346	26	146,024	0	0
12		MAINTENANCE									
13	885	SUPERVISION & ENGINEERING	10DEM	11,481	7,123	2,459	4	0	1,894	0	0
14	886	STRUCTURES & IMPROVEMENTS	18DEM	2,685	1,666	575	1	0	443	0	0
15	887	MAINS	18DEM	408,647	253,537	87,516	159	12	67,423	0	0
16	889	M & R - GENERAL	18DEM	115,908	71,913	24,823	45	3	19,124	0	0
17	890	M & R - INDUSTRIAL	8	(0)	0	0	0	0	0	0	0
18	892	SERVICES	15	(0)	0	0	0	0	0	0	0
19	893	METERS & HOUSE REGULATORS	16	0	0	0	0	0	0	0	0
20	894	OTHER EQUIPMENT	10DEM	24,467	15,180	5,240	10	1	4,037	0	0
21		TOTAL MAINTENANCE		563,188	349,419	120,613	219	16	92,921	0	0

ATTACHMENT KLJ-ACOS-3
PAGE 118 OF 129
WITNESS: JOHNSON

COLUMBIA GAS OF KENTUCKY, INC.
DISTRIBUTION AND A&G EXPENSE ALLOCATION - LABOR
FOR THE TWELVE MONTHS ENDED 12/31/2022

DEMAND RELATED
AVERAGE OF CUSTOMER-DEMAND & DEMAND-COMMODITY
FORECASTED TEST YEAR - ORIGINAL FILING

LINE NO.	ACCT NO.	ACCOUNT TITLE (B)	ALLOC FACTOR (C)	TOTAL DEMAND (D)	GS-RESIDENTIAL (E)	GS-OTHER (F)	IUS (G)	DS-ML (H)	DS/IS (I)	NOT USED (J)	NOT USED (K)
				\$	\$	\$	\$	\$	\$	\$	\$
1		SALES									
2	911	SUPERVISION	6	0	0	0	0	0	0	0	0
3	912	DEMONSTRATION & SELLING	6	0	0	0	0	0	0	0	0
4	913	ADVERTISING	6	0	0	0	0	0	0	0	0
5	916	MISC.	6	0	0	0	0	0	0	0	0
6		TOTAL SALES		0	0	0	0	0	0	0	0
7		TOTAL DISTRIBUTION EXPENSES		1,448,245	898,534	310,156	565	42	238,945	0	0
8		ADMINISTRATIVE & GENERAL									
9	920	SALARIES	12DEM	318,148	197,388	68,134	124	10	52,491	0	0
10	921	OFFICE SUPPLIES & EXPENSES	12DEM	3,738	2,319	801	1	0	617	0	0
11	922	ADMIN. EXPENSES TRANSFERRED	12DEM	0	0	0	0	0	0	0	0
12	923	OUTSIDE SERVICES	12DEM	215	134	46	0	0	36	0	0
13	924	PROPERTY INSURANCE	12DEM	0	0	0	0	0	0	0	0
14	925	INJURIES AND DAMAGES	12DEM	0	0	0	0	0	0	0	0
15	926	EMPLOYEE PENSIONS & BENEFITS	12DEM	802	497	172	0	0	132	0	0
16	928	REG COMMISSION EXP - GENERAL	12DEM	0	0	0	0	0	0	0	0
17	930.10	MISC. - INSTITUT & GOODWILL ADV	12DEM	0	0	0	0	0	0	0	0
18	930.20	MISC. - GENERAL	12DEM	0	0	0	0	0	0	0	0
19	931	RENTS	12DEM	0	0	0	0	0	0	0	0
20	935.13	MAINT. STRUCTURES & IMPROV.	12DEM	0	0	0	0	0	0	0	0
21	935.23	MAINT. - GEN'L OFFICE	12DEM	0	0	0	0	0	0	0	0
22		FURNITURE & EQUIPMENT	12DEM	0	0	0	0	0	0	0	0
23	932	MAINT.-MISCELLANEOUS	12DEM	0	0	0	0	0	0	0	0
24		TOTAL ADMIN & GENERAL - LABOR		322,903	200,338	69,153	125	10	53,276	0	0
25		TOTAL O & M EXPENSE - LABOR		1,771,148	1,098,872	379,309	690	52	292,221	0	0

ATTACHMENT KLJ-ACOS-3
PAGE 119 OF 129
WITNESS: JOHNSON

COLUMBIA GAS OF KENTUCKY, INC.
DISTRIBUTION EXPENSE ALLOCATION - M & E
FOR THE TWELVE MONTHS ENDED 12/31/2022

DEMAND RELATED
AVERAGE OF CUSTOMER-DEMAND & DEMAND-COMMODITY
FORECASTED TEST YEAR - ORIGINAL FILING

LINE NO.	ACCT NO.	ACCOUNT TITLE (B)	ALLOC FACTOR (C)	DEMAND (D)	GS-RESIDENTIAL (E)	GS-OTHER (F)	IUS (G)	DS-ML (H)	DS/IS (I)	NOT USED (J)	NOT USED (K)
				\$	\$	\$	\$	\$	\$	\$	\$
1		DISTRIBUTION EXPENSES									
2	870	SUPERVISION & ENGINEERING	11DEM	219,545	136,212	47,018	86	7	36,223	0	0
3	871	DISTRIBUTION LOAD DISPATCH	4	(0)	0	0	0	0	0	0	0
4	874	MAINS & SERVICES	14DEM	1,398,935	867,941	299,596	546	42	230,810	0	0
5	875	M & R - GENERAL	18DEM	59,849	37,132	12,817	23	2	9,874	0	0
6	876	M & R - INDUSTRIAL	8	0	0	0	0	0	0	0	0
7	878	METERS & HOUSE REGULATORS	16	0	0	0	0	0	0	0	0
8	879	CUSTOMER INSTALLATION	16	(0)	0	0	0	0	0	0	0
9	880	OTHER	11DEM	200,305	124,276	42,897	78	6	33,048	0	0
10	881	RENTS	11DEM	11,574	7,181	2,479	5	0	1,910	0	0
11		TOTAL OPERATION		1,890,207	1,172,742	404,807	738	57	311,865	0	0
12		MAINTENANCE									
13	885	SUPERVISION & ENGINEERING	11DEM	2,226	1,381	477	1	0	367	0	0
14	886	STRUCTURES & IMPROVEMENTS	18DEM	64,303	39,896	13,771	25	2	10,609	0	0
15	887	MAINS	18DEM	702,440	435,815	150,435	274	21	115,896	0	0
16	889	M & R - GENERAL	18DEM	212,830	132,046	45,580	83	6	35,115	0	0
17	890	M & R - INDUSTRIAL	8	(0)	0	0	0	0	0	0	0
18	892	SERVICES	15	0	0	0	0	0	0	0	0
19	893	METERS & HOUSE REGULATORS	16	(0)	0	0	0	0	0	0	0
20	894	OTHER EQUIPMENT	11DEM	53,508	33,198	11,459	21	2	8,828	0	0
21		TOTAL MAINTENANCE		1,035,307	642,336	221,722	404	31	170,815	0	0

ATTACHMENT KLJ-ACOS-3
 PAGE 120 OF 129
 WITNESS: JOHNSON

COLUMBIA GAS OF KENTUCKY, INC.
 DISTRIBUTION EXPENSE ALLOCATION - M & E
 FOR THE TWELVE MONTHS ENDED 12/31/2022

DEMAND RELATED
 AVERAGE OF CUSTOMER-DEMAND & DEMAND-COMMODITY
 FORECASTED TEST YEAR - ORIGINAL FILING

LINE NO.	ACCT NO.	ACCOUNT TITLE	ALLOC FACTOR (C)	TOTAL DEMAND (D)	GS-RESIDENTIAL (E)	GS-OTHER (F)	IUS (G)	DS-ML (H)	DS/IS (I)	NOT USED (J)	NOT USED (K)
				\$	\$	\$	\$	\$	\$	\$	\$
1		CUSTOMER ACCOUNTS									
2	901	SUPERVISION	6	0	0	0	0	0	0	0	0
3	902	METER READING	6	(0)	0	0	0	0	0	0	0
4	903	CUSTOMER RECORDS & COLLECTIONS	6	(0)	0	0	0	0	0	0	0
5	904	UNCOLLECTIBLE ACCOUNTS	21	0	0	0	0	0	0	0	0
6	905	MISC.	6	0	0	0	0	0	0	0	0
7	920	SALARIES	6	0	0	0	0	0	0	0	0
8	921	OFFICE SUPPLIES AND EXPENSE	6	0	0	0	0	0	0	0	0
9	931	RENTS	6	0	0	0	0	0	0	0	0
10	935	GENERAL PLANT MAINTENANCE	6	0	0	0	0	0	0	0	0
11		TOTAL CUSTOMER ACCT.		(0)	0	0	0	0	0	0	0
12		CUSTOMER SERVICE & INFORMATIONAL									
13	907	SUPERVISION	6	0	0	0	0	0	0	0	0
14	908	CUSTOMER ASSISTANCE	6	0	0	0	0	0	0	0	0
15	909	INFO. & INSTRUCTIONAL	6	(0)	0	0	0	0	0	0	0
16	910	MISCELLANEOUS	6	(0)	0	0	0	0	0	0	0
17	920	SALARIES	6	0	0	0	0	0	0	0	0
18	921	OFFICE SUPPLIES AND EXPENSE	6	0	0	0	0	0	0	0	0
19	931	RENTS	6	0	0	0	0	0	0	0	0
20	935	GENERAL PLANT MAINTENANCE	6	0	0	0	0	0	0	0	0
21		TOTAL CUSTOMER SERVICE & INFO.		(0)	0	0	0	0	0	0	0

ATTACHMENT KLJ-ACOS-3
PAGE 121 OF 129
WITNESS: JOHNSON

COLUMBIA GAS OF KENTUCKY, INC.
DISTRIBUTION EXPENSE ALLOCATION - M & E
FOR THE TWELVE MONTHS ENDED 12/31/2022

DEMAND RELATED
AVERAGE OF CUSTOMER-DEMAND & DEMAND-COMMODITY
FORECASTED TEST YEAR - ORIGINAL FILING

LINE NO.	ACCT NO.	ACCOUNT TITLE (B)	ALLOC FACTOR (C)	TOTAL DEMAND (D)	GS-RESIDENTIAL (E)	GS-OTHER (F)	IUS (G)	DS-ML (H)	DS/IS (I)	NOT USED (J)	NOT USED (K)
				\$	\$	\$	\$	\$	\$	\$	\$
1		SALES									
2	911	SUPERVISION	6	0	0	0	0	0	0	0	0
3	912	DEMONSTRATION & SELLING	6	(0)	0	0	0	0	0	0	0
4	913	ADVERTISING	6	0	0	0	0	0	0	0	0
5	916	MISC.	6	0	0	0	0	0	0	0	0
6		TOTAL SALES		0	0	0	0	0	0	0	0
7		TOTAL DISTRIBUTION EXPENSES		2,925,513	1,815,078	626,529	1,142	88	482,680	0	0
8		ADMINISTRATIVE & GENERAL									
9	920	SALARIES	13DEM	1,204,820	747,507	258,024	470	36	198,783	0	0
10	921	OFFICE SUPPLIES & EXPENSES	13DEM	261,465	162,221	55,995	102	8	43,139	0	0
11	922	ADMIN. EXPENSES TRANSFERRED	13DEM	0	0	0	0	0	0	0	0
12	923	OUTSIDE SERVICES	13DEM	1,289,786	800,222	276,221	503	39	212,802	0	0
13	924	PROPERTY INSURANCE	13DEM	9,219	5,720	1,974	4	0	1,521	0	0
14	925	INJURIES AND DAMAGES	12DEM	477,368	296,174	102,233	186	14	78,761	0	0
15	926	EMPLOYEE PENSIONS & BENEFITS	12DEM	941,978	584,431	201,734	367	28	155,417	0	0
16	926	DIRECT EMPLOYEE PENSIONS & BENEFITS		0	0	0	0	0	0	0	0
17	928	REG COMMISSION EXP - GENERAL	13DEM	30,076	18,660	6,441	12	1	4,962	0	0
18	928	REGULATORY COMMISSION EXP - PSC @ 0.002000	13DEM	54,777	33,985	11,731	21	2	9,038	0	0
19	930.10	MISC. - INSTITUT & GOODWILL ADV	13DEM	3,488	2,164	747	1	0	575	0	0
20	930.20	MISC. - GENERAL	13DEM	(126)	(78)	(27)	0	0	(21)	0	0
21	931	RENTS	13DEM	162,884	101,058	34,883	64	5	26,874	0	0
22	935.13	MAINT. STRUCTURES & IMPROV.	13DEM	0	0	0	0	0	0	0	0
23	935.23	MAINT. - GEN'L OFFICE		0	0	0	0	0	0	0	0
24		FURNITURE & EQUIPMENT	13DEM	0	0	0	0	0	0	0	0
25	932	MAINT.-MISCELLANEOUS	13DEM	161,101	99,952	34,501	63	5	26,580	0	0
26		TOTAL ADMIN & GENERAL - M & E		4,596,837	2,852,016	984,457	1,793	138	758,431	0	0
27		TOTAL O & M EXPENSE - M & E		7,522,351	4,667,094	1,610,986	2,935	226	1,241,111	0	0

ATTACHMENT KLJ-ACOS-3
PAGE 122 OF 129
WITNESS: JOHNSON

COLUMBIA GAS OF KENTUCKY, INC.
OPERATION & MAINTENANCE EXPENSE SUMMARY
FOR THE TWELVE MONTHS ENDED 12/31/2022

DEMAND RELATED
AVERAGE OF CUSTOMER-DEMAND & DEMAND-COMMODITY
FORECASTED TEST YEAR - ORIGINAL FILING

LINE NO.	ACCT NO.	ACCOUNT TITLE	ALLOC FACTOR (C)	TOTAL DEMAND (D)	GS-RESIDENTIAL (E)	GS-OTHER (F)	IUS (G)	DS-ML (H)	DS/IS (I)	NOT USED (J)	NOT USED (K)
	(A)	(B)	(C)	\$	\$	\$	\$	\$	\$	\$	\$
1	LABOR										
2	PRODUCTION										
3	DISTRIBUTION - O&M OPERATION		PAGE 115	0	0	0	0	0	0	0	0
4	DISTRIBUTION - O&M MAINT.		PAGE 116	885,057	549,115	189,543	346	26	146,024	0	0
5	CUSTOMER ACCOUNTS		PAGE 116	563,188	349,419	120,613	219	16	92,921	0	0
6	CUSTOMER SERVICE & INFOR.		PAGE 117	(0)	0	0	0	0	0	0	0
7	SALES		PAGE 117	0	0	0	0	0	0	0	0
8	ADMINISTRATIVE & GENERAL		PAGE 118	0	0	0	0	0	0	0	0
9	TOTAL LABOR EXPENSE		PAGE 118	<u>322,903</u>	<u>200,338</u>	<u>69,153</u>	<u>125</u>	<u>10</u>	<u>53,276</u>	<u>0</u>	<u>0</u>
				1,771,148	1,098,872	379,309	690	52	292,221	0	0
10	M & E										
11	PRODUCTION		PAGE 115	(0)	0	0	0	0	0	0	0
12	DISTRIBUTION - O&M OPERATION		PAGE 119	1,890,207	1,172,742	404,807	738	57	311,865	0	0
13	DISTRIBUTION - O&M MAINT.		PAGE 119	1,035,307	642,336	221,722	404	31	170,815	0	0
14	CUSTOMER ACCOUNTS		PAGE 120	(0)	0	0	0	0	0	0	0
15	CUSTOMER SERVICE & INFOR.		PAGE 120	(0)	0	0	0	0	0	0	0
16	SALES		PAGE 121	0	0	0	0	0	0	0	0
17	ADMINISTRATIVE & GENERAL		PAGE 121	4,596,837	2,852,016	984,457	1,793	138	758,431	0	0
18	TOTAL M & E EXPENSE			<u>7,522,351</u>	<u>4,667,094</u>	<u>1,610,986</u>	<u>2,935</u>	<u>226</u>	<u>1,241,111</u>	<u>0</u>	<u>0</u>
19	TOTAL O & M EXPENSES			9,293,498	5,765,966	1,990,295	3,625	278	1,533,332	0	0

ATTACHMENT KLJ-ACOS-3
 PAGE 123 OF 129
 WITNESS: JOHNSON

COLUMBIA GAS OF KENTUCKY, INC.
 TAXES OTHER THAN INCOME
 FOR THE TWELVE MONTHS ENDED 12/31/2022

DEMAND RELATED
 AVERAGE OF CUSTOMER-DEMAND & DEMAND-COMMODITY
 FORECASTED TEST YEAR - ORIGINAL FILING

LINE NO.	ACCT NO.	ACCOUNT TITLE (B)	ALLOC FACTOR (C)	TOTAL DEMAND (D)	GS-RESIDENTIAL (E)	GS-OTHER (F)	IUS (G)	DS-ML (H)	DS/IS (I)	NOT USED (J)	NOT USED (K)
				\$	\$	\$	\$	\$	\$	\$	\$
1	408	TAXES BASED ON PROPERTY	7DEM	1,800,776	1,117,129	385,618	702	252	297,074	0	0
2	408	TAXES BASED ON PAYROLL	12DEM	145,232	90,106	31,103	57	4	23,962	0	0
3	408	OTHER TAXES	12DEM	0	0	0	0	0	0	0	0
4		TOTAL TAXES OTHER THAN FIT		1,946,008	1,207,235	416,721	759	256	321,036	0	0

ATTACHMENT KLJ-ACOS-3
PAGE 124 OF 129
WITNESS: JOHNSON

COLUMBIA GAS OF KENTUCKY, INC.
KENTUCKY STATE INCOME TAX
FOR THE TWELVE MONTHS ENDED 12/31/2022

DEMAND RELATED
AVERAGE OF CUSTOMER-DEMAND & DEMAND-COMMODITY
FORECASTED TEST YEAR - ORIGINAL FILING

LINE NO.	ACCT NO.	ALLOC FACTOR (C)	TOTAL DEMAND (D)	GS-RESIDENTIAL (E)	GS-OTHER (F)	IUS (G)	DS-ML (H)	DS/IS (I)	NOT USED (J)	NOT USED (K)
NO.	NO.	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
1			7,153,311	4,852,757	2,914,322	1,202	147,245	\$ (762,212)	\$ 0	\$ 0
2										
3			3,006,256	1,880,293	751,717	1,524	280	372,441	0	0
4		19DEM	23,664	14,680	5,067	9	3	3,904	0	0
5		19DEM	(3,800,377)	(2,357,602)	(813,813)	(1,482)	(532)	(626,948)	0	0
6		19DEM	(1,298,778)	(805,710)	(278,120)	(507)	(182)	(214,259)	0	0
7		12DEM	10,761	6,676	2,305	4	0	1,775	0	0
8			(5,064,730)	(3,141,956)	(1,084,561)	(1,976)	(711)	(835,528)	0	0
9			12,218,041	7,994,713	3,998,883	3,178	147,956	73,316	0	0
10			(45,884)	(30,023)	(15,017)	(12)	(556)	(275)	0	0
11		19DEM	0	0	0	0	0	0	0	0
12			(45,884)	(30,023)	(15,017)	(12)	(556)	(275)	0	0

2 LESS: RECONCILING ITEMS:

12 KENTUCKY STATE INCOME TAX - CURRENT

ATTACHMENT KLJ-ACOS-3
 PAGE 125 OF 129
 WITNESS: JOHNSON

COLUMBIA GAS OF KENTUCKY, INC.
 KENTUCKY STATE INCOME TAX
 FOR THE TWELVE MONTHS ENDED 12/31/2022

DEMAND RELATED
 AVERAGE OF CUSTOMER-DEMAND & DEMAND-COMMODITY
 FORECASTED TEST YEAR - ORIGINAL FILING

LINE NO.	ACCT NO.	ACCOUNT TITLE	ALLOC FACTOR (C)	TOTAL DEMAND (D)	GS-RESIDENTIAL (E)	GS-OTHER (F)	IUS (G)	DS-ML (H)	DS/IS (I)	NOT USED (J)	NOT USED (K)
				\$	\$	\$	\$	\$	\$	\$	\$
1		DEFERRED TAXES									
2		RECONCILIATION ITEMS:									
3		PROVISION FOR DEF STATE INCOME TAX	19DEM	254,958	158,166	54,597	99	36	42,060	0	0
4		FLOW-THROUGH EXCESS BOOK/TAX DEPREC.-STATE	19DEM	(2,106)	(1,306)	(451)	(1)	0	(347)	0	0
5		AMORTIZATION OF EXCESS ADIT-STATE	19DEM	(22,679)	(14,069)	(4,856)	(9)	(3)	(3,741)	0	0
6		TOTAL DEFERRED INCOME TAX		230,173	142,791	49,290	89	33	37,972	0	0
7		TOTAL KENTUCKY STATE INCOME TAX EXPENSE		184,289	112,768	34,273	77	(523)	37,697	0	0

ATTACHMENT KLJ-ACOS-3
PAGE 126 OF 129
WITNESS: JOHNSON

COLUMBIA GAS OF KENTUCKY, INC.
FEDERAL INCOME TAXES
FOR THE TWELVE MONTHS ENDED 12/31/2022

DEMAND RELATED
AVERAGE OF CUSTOMER-DEMAND & DEMAND-COMMODITY
FORECASTED TEST YEAR - ORIGINAL FILING

LINE NO.	ACCT NO.	ACCOUNT TITLE	ALLOC FACTOR (C)	TOTAL DEMAND (D)	GS-RESIDENTIAL (E)	GS-OTHER (F)	IUS (G)	DS-ML (H)	DS/IS (I)	NOT USED (J)	NOT USED (K)
	(A)	(B)	(C)	\$	\$	\$	\$	\$	\$	\$	\$
1		OPERATING REVENUE		21,904,847	14,004,727	6,073,419	6,954	148,211	1,671,536	0	0
2		LESS: EXPENSES OTHER THAN FIT		14,751,536	9,151,970	3,159,097	5,752	966	2,433,748	0	0
3		OPERATING INCOME BEFORE TAXES		7,153,311	4,852,757	2,914,322	1,202	147,245	(762,212)	0	0
4		LESS: RECONCILING ITEMS:									
5		IMPUTED INTEREST		3,006,256	1,880,293	751,717	1,524	280	372,441	0	0
6		FEDERAL FLOW-THROUGH STATUTORY ADJ	19DEM	23,664	14,680	5,067	9	3	3,904	0	0
7		FEDERAL TIMING STATUTORY ADJUSTMENTS	19DEM	(3,800,377)	(2,357,602)	(813,813)	(1,482)	(532)	(626,948)	0	0
8		NON DEDUCTIBLE EMPLOYEE EXPENSE	12DEM	10,761	6,676	2,305	4	0	1,775	0	0
9		KENTUCKY STATE INCOME TAX DEDUCTION		(45,884)	(30,023)	(15,017)	(12)	(556)	(275)	0	0
10		TOTAL RECONCILING ITEMS		(3,720,068)	(2,306,223)	(791,424)	(1,457)	27	(620,994)	0	0
11		TAXABLE INCOME		426,987	666,241	1,371,182	(1,779)	146,992	(1,755,647)	0	0
12		CURRENT FEDERAL INCOME TAX @ 21%		89,667	139,911	287,948	(374)	30,868	(368,685)	0	0
13		PLUS: DIRECT ADJUSTMENT TO F.I.T.	19DEM	0	0	0	0	0	0	0	0
14		CURRENT FEDERAL INCOME TAX @ 21%		89,667	139,911	287,948	(374)	30,868	(368,685)	0	0

COLUMBIA GAS OF KENTUCKY, INC.
FEDERAL INCOME TAXES
FOR THE TWELVE MONTHS ENDED 12/31/2022

ATTACHMENT KLJ-ACOS-3
PAGE 127 OF 129
WITNESS: JOHNSON

DEMAND RELATED
AVERAGE OF CUSTOMER-DEMAND & DEMAND-COMMODITY
FORECASTED TEST YEAR - ORIGINAL FILING

LINE NO.	ACCT NO.	ACCOUNT TITLE	ALLOC FACTOR (C)	TOTAL DEMAND (D)	GS-RESIDENTIAL (E)	GS-OTHER (F)	IUS (G)	DS-ML (H)	DS/IS (I)	NOT USED (J)	NOT USED (K)
				\$	\$	\$	\$	\$	\$	\$	\$
1		DEFERRED INCOME TAXES									
2		PROVISION FOR DEF FEDERAL INCOME TAX	19DEM	798,079	495,096	170,901	311	112	131,659	0	0
3		FLOW-THROUGH EXCESS BOOK/TAX DEPREC.--FED	19DEM	11,636	7,219	2,492	5	2	1,920	0	0
4		AMORTIZATION OF ITC	19DEM	(3,050)	(1,892)	(653)	(1)	0	(503)	0	0
5		FED BENEFIT OF PROVISION FOR DEF SIT	19DEM	(53,540)	(33,214)	(11,465)	(21)	(7)	(8,833)	0	0
6		AMORTIZATION OF EXCESS ADIT-FEDERAL	19DEM	(188,082)	(116,679)	(40,276)	(73)	(26)	(31,028)	0	0
7		TOTAL DEFERRED INCOME TAX		565,043	350,530	120,999	221	81	93,215	0	0
8		TOTAL FEDERAL INCOME TAX		654,710	490,441	408,947	(153)	30,949	(275,470)	0	0

ATTACHMENT KLJ-ACOS-3
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WITNESS: JOHNSON

COLUMBIA GAS OF KENTUCKY, INC.
RATE BASE SUMMARY
FOR THE TWELVE MONTHS ENDED 12/31/2022

DEMAND RELATED
AVERAGE OF CUSTOMER-DEMAND & DEMAND-COMMODITY
FORECASTED TEST YEAR - ORIGINAL FILING

LINE NO.	ACCT NO.	ACCOUNT TITLE	ALLOC FACTOR (C)	TOTAL DEMAND (D)	GS-RESIDENTIAL (E)	GS-OTHER (F)	IUS (G)	DS-ML (H)	DS/IS (I)	NOT USED (J)	NOT USED (K)
	(A)	(B)	(C)	\$	\$	\$	\$	\$	\$	\$	\$
1	101 & 106	GROSS PLANT		161,101,460	99,941,504	34,498,312	62,820	22,354	26,576,465	0	0
		LESS:									
2	108-111	DEPRECIATION RESERVE		30,035,239	18,631,791	6,431,419	11,711	5,735	4,954,577	0	0
3		NET PLANT		131,066,221	81,309,713	28,066,893	51,109	16,618	21,621,888	0	0
4	190.00	ACCUMULATED DEF INCOME TAX	19DEM	1,634,778	1,014,151	350,071	638	229	269,689	0	0
		LESS:									
5	252.00	CUSTOMER ADVANCES	20	0	0	0	0	0	0	0	0
6	254.00	EXCESS ADIT (BEFORE GROSS UP)	19DEM	6,447,237	3,999,608	1,380,611	2,514	903	1,063,601	0	0
7	282.00	ACCUMULATED DEF INCOME TAX	19DEM	16,730,601	10,378,996	3,582,691	6,525	2,342	2,760,047	0	0
8	283.00	ACCUMULATED DEF INCOME TAX	19DEM	0	0	0	0	0	0	0	0
9		NET RATE BASE		109,523,161	67,945,260	23,453,662	42,708	13,602	18,067,929	0	0
10		PLUS WORKING CAPITAL:									
11		CASH WORKING CAPITAL - LEAD LAG STUDY		0	0	0	0	0	0	0	0
12	151.00	FUEL STOCK	2	0	0	0	0	0	0	0	0
13	154.00	MATERIALS & SUPPLIES	7DEM	71,093	44,103	15,224	28	10	11,728	0	0
14	165.00	PREPAYMENTS	13DEM	0	0	0	0	0	0	0	0
15	164.00	GAS STORED UNDERGROUND - FSS	2	36,340,488	23,286,985	13,022,251	31,253	0	0	0	0
16		RATE BASE		145,934,743	91,276,348	36,491,137	73,989	13,612	18,079,657	0	0

ATTACHMENT KLJ-ACOS-3
PAGE 129 OF 129
WITNESS: JOHNSON

COLUMBIA GAS OF KENTUCKY, INC.
ALLOCATION FACTORS
FOR THE TWELVE MONTHS ENDED 12/31/2022

DEMAND RELATED
FORECASTED TEST YEAR - ORIGINAL FILING

LINE NO.	DESCRIPTION (A)	ALLOC FACTOR (B)	TOTAL DEMAND (C)	GS-RESIDENTIAL (D)	GS-OTHER (E)	IUS (F)	DS-ML (G)	DS/IS (H)	NOT USED (I)	NOT USED (K)
1	DESIGN DAY EXCL. DS-ML	1	100.000%	52.018%	29.088%	0.070%	0.000%	18.824%	0.000%	0.000%
2	DESIGN DAY EXCL. INTERR DEMAND (MCF)	2	100.000%	64.080%	35.834%	0.086%	0.000%	0.000%	0.000%	0.000%
3	MINIMUM SYSTEM MAINS	3	100.000%	80.056%	15.255%	0.018%	0.000%	4.671%	0.000%	0.000%
4	THROUGHPUT EXCL MLS	4	100.000%	36.052%	26.069%	0.049%	0.000%	37.830%	0.000%	0.000%
5	COMPOSIT OF ALLOC #1 & #4	5	100.000%	44.034%	27.579%	0.060%	0.000%	28.327%	0.000%	0.000%
6	AVERAGE NO. OF CUSTOMERS	6	100.000%	89.207%	10.738%	0.001%	0.004%	0.050%	0.000%	0.000%
7	DIST. PLANT EXCL. ACCTS 375.70,375.71,387	7DEM	100.000%	62.036%	21.414%	0.039%	0.014%	16.497%	0.000%	0.000%
8	TOTAL PLANT ACCOUNT 385	8	100.000%	0.000%	0.000%	0.000%	100.000%	0.000%	0.000%	0.000%
9	GAS PURCHASE EXPENSE EX OFF SYST	9	100.000%	100.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%
10	OTHER DIST. EXP - LABOR	10DEM	100.000%	62.043%	21.416%	0.039%	0.003%	16.499%	0.000%	0.000%
11	OTHER DIST. EXP EXCL - M & E	11DEM	100.000%	62.043%	21.416%	0.039%	0.003%	16.499%	0.000%	0.000%
12	O & M EXCL A & G - LABOR	12DEM	100.000%	62.043%	21.416%	0.039%	0.003%	16.499%	0.000%	0.000%
13	O & M EXCL GAS PUR, UNCOL, AND A & G - M&E	13DEM	100.000%	62.043%	21.416%	0.039%	0.003%	16.499%	0.000%	0.000%
14	ACCT 376/380 - MAINS/SERVICES	14DEM	100.000%	62.043%	21.416%	0.039%	0.003%	16.499%	0.000%	0.000%
15	DIRECT PLANT ACCT 380	15	100.000%	88.775%	10.880%	0.001%	0.000%	0.344%	0.000%	0.000%
16	DIRECT PLANT ACCTS 381	16	100.000%	73.713%	25.915%	0.011%	0.000%	0.361%	0.000%	0.000%
17	DIRECT PLANT ACCT 385	17	100.000%	0.000%	31.292%	0.227%	0.000%	68.481%	0.000%	0.000%
18	ACCOUNT 376 MAINS - COMPOSITE/PLANT	18DEM	100.000%	62.043%	21.416%	0.039%	0.003%	16.499%	0.000%	0.000%
19	TOTAL PLANT	19DEM	100.000%	62.036%	21.414%	0.039%	0.014%	16.497%	0.000%	0.000%
20	AVG DEM/COM #5 & CUS/DEM #3	20	100.000%	62.045%	21.417%	0.039%	0.000%	16.499%	0.000%	0.000%
21	UNCOLLECTIBLES	21	100.000%	80.461%	19.438%	0.003%	0.008%	0.090%	0.000%	0.000%

ATTACHMENT
KLJ-ACOS-4

**COLUMBIA GAS OF KENTUCKY, INC.
DEVELOPMENT OF ALLOCATION FACTORS
DEMAND / COMMODITY METHOD**

Direct Assignment

"Direct Assignment" refers to a specific identification and isolation of plant and/or expenses based on Company accounting records and incurred exclusively to serve a specific customer or group of customers. Instances of the use of direct assignments in the study can be identified by the omission of an allocation factor number and the use of the term "direct" immediately after the account number. The operative principal is to utilize direct assignment of plant and expenses wherever practicable and to allocate when accounting records do not indicate class categorization.

Factor No. 1 - Design Day Excluding DS - ML

The volumes contained in Factor No. 1 represent the total, non-interrupted tariff demand projected to occur at Columbia's design peak day. Factor No. 1 was combined and equally weighted with Factor No. 4 to produce composite Factor No. 5.

Factor No. 2 - Design Day Excl. Interruptible Demand

Factor No. 2 uses the same data as Factor No. 1 excluding interruptible demand.

Factor No. 3 - 2" Mains Minimum System

Factor No. 3 was used in the Customer/Demand Study. For a description of Factor No. 3 see Attachment KLJ-ACOS-5.

Factor No. 4 - Throughput Excluding DS - ML

Throughput volumes, including transportation, for the twelve months ending December 31, 2022 were used to develop Factor No. 4. Factor No. 1 was combined and equally weighted with Factor No. 4 to produce composite Factor No. 5.

Factor No. 5 - Composite of Factors No. 1 and No. 4

Factor No. 1 was combined and equally weighted with Factor No. 4 to produce composite Factor No. 5. Factor No. 5 was used to allocate mains and mains related accounts.

Factor No. 6 - Average Number of Customers

Average customers for the twelve months ending December 31, 2022 were used to develop Factor No. 6.

Factor No. 7 - Distribution Plant Excluding Other

Factor No. 7 ratios were based on the spread of distribution plant dollars, excluding FERC 375.70, 375.71, and 387, to the customer groups resulting from the application of the various allocation factors to each gas plant account. The allocated dollars were aggregated and reduced to percentages to produce Factor No. 7.

Factor No. 8 - Total Plant Account 385

Factor No. 8 ratios were based on the spread of distribution plant Account 385 dollars that were directly assigned by rate schedule. The directly assigned dollars were aggregated and reduced to percentages to produce Factor No. 8.

Factor No. 9 - Gas Purchased Expense

Factor No. 9 was determined by calculating gas cost recovery by rate schedule for the test year. The resulting dollars make up the combined gas purchased expense on page 12 for the following gas purchased accounts:

Account 803 - Gas Field & Transportation Line Purchases

Account 804 - Natural Gas City Gas Purchases

Account 805 - Other Gas Purchases

Account 806 - Exchange Gas

Account 808 - Storage

Factor No. 10 - Other Distribution Expense - Labor

Factor No. 10 was based on the spread of dollars to the various classes of customers within the following distribution expense accounts:

Page 13 - Distribution Expense Allocation - Labor

Line 3 Account 871 - Distribution Load Dispatch

Line 4 Account 874 - Mains & Services

Line 5 Account 875 - M & R - General

Line 6 Account 876 - M & R - Industrial

Line 7 Account 878 - Meters & House Regulators

Line 8 Account 879 - Customer Installation

Line 14 Account 886 - Structures & Improvements

Line 15 Account 887 - Mains

Line 16 Account 889 - M & R - General

Line 17 Account 890 - M & R - Industrial

Line 18 Account 892 - Services

Line 19 Account 893 - Meters & House Regulators

Factor No. 11 - Other Distribution Expense - Material and Expense

Factor No. 11 was based on the spread of dollars to the various classes of customers within the following distribution expense accounts:

Page 16 - Distribution Expense Allocation - M & E

- Line 3 Account 871 - Distribution Load Dispatch
- Line 4 Account 874 - Mains & Services
- Line 5 Account 875 - M & R - General
- Line 6 Account 876 - M & R - Industrial
- Line 7 Account 878 - Meters & House Regulators
- Line 8 Account 879 - Customer Installation
- Line 14 Account 886 - Structures & Improvements
- Line 15 Account 887 - Mains
- Line 16 Account 889 - M & R - General
- Line 17 Account 890 - M & R - Industrial
- Line 18 Account 892 - Services
- Line 19 Account 893 - Meters & House Regulators

Factor No. 12 - Total Operation and Maintenance Excluding Administrative and General Expense – Labor

Factor No. 12 was based on the spread of dollars to the various classes of customers within the following production, and distribution expense accounts:

Page 12 - Production Expense Allocation - Labor

- Line 3 Account 717 – Liquefied Petroleum Gas Expense - Labor
- Line 9 Account 741 - Structures & Improvements - Labor
- Line 11 Account 742 - Production Equipment - Labor
- Line 18 Account 807 - Other Purchased Gas - Labor

Page 15 - Distribution Allocation - Labor

Line 7 Total Distribution Expenses

Factor No. 13 - O&M Excluding Gas Purchase, Uncollectible Accounts and A&G - M&E

Factor No. 13 was based on the spread of dollars to the various classes of customers within the following production, and distribution expense accounts:

Page 12 - Production Expense Allocation

Line 4 Account 717 – Liquefied Petroleum Gas Expense - M&E

Line 5 Account 723 - Liquefied Petroleum Gas Process - M&E

Line 6 Account 728 - Liquefied Petroleum Gas

Line 10 Account 741 - Structures & Improvements - M&E

Line 12 Account 742 - Production Equipment - M&E

Line 19 Account 807 - Other Purchase Gas - M&E

Line 20 Account 812 - Gas Used in Operations

Page 18 - Distribution Expense Allocation - M&E

Line 7 Total Distribution Expenses - M&E (excl. Acct. 904)

Factor No. 14 - Accounts 376 Mains and 380 Services

Factor No. 14 reflects the relationship based on the spread of dollars in Accounts 376 Mains and 380 Services among all customer classes resulting from the application of the appropriate account allocation factor. The allocated dollars in each account were aggregated and reduced to percentages to produce Factor No. 14.

Factor No. 15 – Plant Account 380 Services

Factor No. 15 reflects services (Account 380) assigned by rate schedule based on number of service lines under three inches and those service lines greater than three inches. Columbia's books and records maintain its service investment by size and kind. Based on

per book data as of December 31, 2020, services were grouped by sizes under three inches and over three inches. An average unit cost was calculated for service lines under three inches and applied to the number of service lines under three inches by rate class. Likewise, the same calculation was performed for service lines three inches or more by size, by rate class. The Account 380 services allocation factor is used to allocate Account 380 gross plant, depreciation reserve, depreciation expense and Account 892 services expense.

Factor No. 16 – Plant Account 381 Meters

Factor No. 16 is based on the identification of meters by rate class and by size of meter in Columbia's Distributive Information System ("DIS"), customer billing system and the average unit cost for each size of meter, as maintained in Columbia's books and records. From DIS, individually installed meters were summarized by rate schedule and by size as of December 31, 2020. The average cost for each size meter, as determined from Columbia's Plant Account Records, was applied to the number of meters for each rate class. The resulting meter investment by rate class was used to develop the percentages in Factor No. 16. The Account 381 Meter allocation factor is used to allocate plant Accounts 381, 381.10, 382, 383 and 384 for gross plant, depreciation reserve and depreciation expense along with O&M Accounts 878, 879 and 893.

Factor No. 17 - Direct Plant Account 385 Industrial Measuring & Regulating Station Equipment

Individual measuring stations were identified on Company's Distributive Information System (DIS) by station number by customer account. The investment for measuring stations was identified by station number from the Company's plant accounting records and matched with the station number resulting in a direct assignment of cost to the individual customer account. Customer costs were aggregated by the customer's rate class and reduced to percentages to produce Factor No. 17.

Factor No. 18 - Account 376 Mains

Factor No. 18 reflects the relationship based on the spread of dollars in Account 376 Mains among all customer classes that resulted from allocating the Mains using Factor 3 (Customer/Demand), composite Factor No. 5 (Demand/Commodity) or Factor 20 (Average) for classes that could not be directly assigned. The dollars were aggregated and reduced to percentages to produce Factor No. 18.

Factor No. 19 - Total Plant

Factor No. 19 ratios were based on the spread of total plant dollars to the customer groups resulting from the application of the various allocation factors to each gas plant account. The allocated dollars were aggregated and reduced to percentages to produce Factor No. 19.

Factor No. 21 - Uncollectible Expense

Factor No. 21 is based on residential, commercial and industrial net charge-offs per books for the twelve months ending December 31, 2020. Residential charge-offs were assigned to the GS residential rate class. Commercial and Industrial net charge-offs were allocated between the GS-Other, IUS, DS-ML and DS/IS rate classes based on average number of customers by rate class for the test year. The resulting allocated net charge-offs were used to determine the allocation factor by rate class. Allocation factor 21 was used to allocate Account 904 uncollectible accounts expense.

ATTACHMENT
KLJ-ACOS-5

**COLUMBIA GAS OF KENTUCKY, INC.
DEVELOPMENT OF ALLOCATION FACTORS
CUSTOMER / DEMAND METHOD**

Factor No. 3 - 2" Mains Minimum System

Factor No. 3 is a composite weighing between a minimum system investment that is allocated on a customer basis verses the remainder of the Mains Account that is allocated using design day volumes.

Plant records were used as the basis for the minimum system study. The concept is based on the assumption that in order for a customer to obtain service, mains of at least the most common, minimum size in the distribution system must be present. That portion of the Mains Account investment is considered customer-related and is computed by multiplying the total pipe quantity in the system by the cost per foot for the most prevalent size of mains, that being two inch. The cost of the minimum system, computed in that manner, is divided by the total cost of all mains to arrive at a Customer Component factor. The reciprocal of the Customer Component factor becomes the Demand Component factor and is used to allocate the remaining mains costs which are considered demand related and allocated using the appropriate design day factor. See page 2 for the development of the Customer and Demand component factors.

The final step in developing Factor No. 3 allowed for each of the component factors described above (number of customers and design day volumes), to be weighted by their respective ratios to the various customer classes (see page 3).

Factor No. 3 - Allocation Development

Assume that 2" pipe, the most common pipe size, is the minimum size system needed to provide service.

All calculations are based on Account 376 pipe data only (excludes valves, anodes, etc.)

(2" pipe cost) \$78,444,502	÷	(2" pipe quantity) 5,272,899 feet	=	(2" pipe cost per foot) \$14.8769
(2" cost per foot) \$14.8769	X	(total pipe quantity) 14,002,869 feet	=	(cost of minimum system) \$208,319,282
(cost of minimum system) \$208,319,282	÷	(total pipe cost) \$276,336,418	=	(customer component factor) <u>.75386</u>
1.000 - .75386 = <u>.24614</u> demand component factor				

<u>Line</u>	<u>Rate Class</u> (1)	<u>Customers</u> (2)	<u>Ratio</u> (3)	<u>Customer Component Factor</u> (4) = (3) * 75.386%	<u>Design Day Volume</u> (5)	<u>Ratio</u> (6)	<u>Demand Component Factor</u> (7) = (6) * 24.614%	<u>Total</u> (8) = (4) + (7)
1	GS-Residential	123,375	89.211%	67.252%	149,500	52.018%	12.804%	80.056%
2	GS-Other	14,851	10.738%	8.095%	83,600	29.088%	7.160%	15.255%
3	IUS	2	0.001%	0.001%	200	0.070%	0.017%	0.018%
4	DS/IS	69	0.050%	0.038%	54,100	18.824%	4.633%	4.671%
5	Total Excl. DS-ML	138,297	100.000%	75.386%	287,400	100.000%	24.614%	100.000%

ATTACHMENT
KLJ-ACOS-6

**COLUMBIA GAS OF KENTUCKY, INC.
DEVELOPMENT OF ALLOCATION FACTORS
AVERAGE OF THE DEMAND / COMMODITY AND CUSTOMER / DEMAND STUDIES**

Factor No. 20 - Average of Demand/Commodity Factor No. 5 and Customer/Demand

Factor No. 3

Allocation Factor No. 5 in the Demand/Commodity Study and Factor No. 3 in the Customer/Demand Study were given equal weighting by adding them together and dividing by two to arrive at the average Factor No. 20. Factor No. 20 was used in the study that averaged the Demand/Commodity Study with the Customer/Demand Study.

ATTACHMENT

KLJ-ACOS-7

**COLUMBIA GAS OF KENTUCKY, INC.
FACTOR SELECTION AND RATIONALE
DEMAND / COMMODITY STUDY**

ALLOCATION STUDY - ATTACHMENT KLJ-ACOS-2

PRODUCTION EXPENSES – PAGE 12

Accounts 717 through 742

Liquefied Petroleum Gas expenses are allocated using Factor No. 2 - Design Day Excluding Transportation (MCF) since Liquefied Petroleum Gas is part of Columbia's supply mix for its tariff sales customers.

OPERATING EXPENSES - OTHER GAS SUPPLY EXPENSES - PAGE 19

Accounts 803, 804, 805, 806 and 808 (Cost of Gas at the City Gate)

Natural Gas Purchased Expenses were directly assigned to match the amount of gas cost embedded in Operating Revenue by rate class.

Accounts 807 and 812

Other Gas Purchased Expenses and Gas Used in Company Operations were allocated using Factor No. 9 - Gas Purchased Expense, which was based on actual gas purchased expenses.

DISTRIBUTION EXPENSES - LABOR - PAGE 13 AND M&E - PAGE 16

Accounts 870, 880, 881, 885 and 894

General costs for supervision and engineering, rents and other items of the distribution function were allocated using Factor Nos. 10 (Labor) and 11 (M&E), the aggregate factors of all other distribution accounts, since these costs benefit customers in relation to the way all other distribution costs provide benefit.

Account 871

Distribution Load Dispatch expenses were allocated on Factor No. 4 - Throughput, since these are costs incurred monitoring and directing the flow of gas through the distribution system.

Account 874

Mains and Services Operation Expenses (a dual function account) were allocated on Factor No. 14 - Allocated Plant Investment of Mains and Services combined.

Account 887

Mains maintenance expense was allocated using Factor No. 18, which reflects the spread of Account 376 Mains dollars among all customer classes, since plant and expense functions are directly related.

Accounts 875, 886 and 889

Factor No. 18 was used to allocate expenses for distribution load dispatch, general measurement and regulator stations and related structures since these costs are incurred in direct association with mains.

Accounts 876 and 890

Expenses for Measurement and Regulator Station Equipment - Industrial were allocated using Factor No. 8 - Total Account 385 - since these costs were incurred in direct association with the stations in Account 385.

Account 892

Expenses for Services were allocated using Factor No. 15 which was based on a weighted customer factor as explained in Attachment KLJ-ACOS-4. The weighted customer factor is derived by an actual detailed examination of actual inventories of installed Services unique to CKY and represents virtually a direct assignment of costs to the various customer groups.

Accounts 878, 879 and 893

Meters & House Regulators Expenses and Customer Installations were allocated using Factor No. 16 which was based on an actual inventory of meters installed on customer premises as explained in Attachment KLJ-ACOS-4. This methodology represents virtually a direct assignment of costs to the various customer groups. Expenses for House Regulators and Customer Installations were allocated using Factor No. 16 since these costs are incurred in direct association with the meters.

CUSTOMER ACCOUNTS, CUSTOMER SERVICE AND INFORMATIONAL AND SALES EXPENSES - LABOR - PAGES 14 AND 15 AND M&E - PAGES 17 AND 18

Accounts 901 - 903, 904, and 905 - 916, Distribution Expense Portion of Accounts 921, 931, and 935

Meter Reading/Records/Collection/Customer Assistance, Uncollectibles and related costs were allocated on Factor No. 6 - Average Number of Customers. Costs incurred throughout the Customer Accounts function are, quite directly, related to the number of customers served.

ADMINISTRATIVE AND GENERAL EXPENSES - LABOR - PAGE 15 AND M&E - PAGE 18

Accounts 920 through 935

General Office expenses, and to a lesser degree, District and Local Office expenses in this function classification, plus company-wide expenses such as Injuries and Damages, Insurance, total Company Employee Benefits and Regulatory Commission Expense were all allocated using Factor No. 12 for Labor and Factor No. 13 for M&E - Total Operation & Maintenance Excluding Gas Purchased and Administrative and General Expenses. These costs are regarded as overheads to the entire company operation and, therefore, follow the allocation of the aggregate of all other previously allocated O&M costs. M&E for accounts 925 and 926 are allocated on Factor No. 12 instead of 13 because of direct cost causation of labor to these accounts.

OPERATING REVENUE @ CURRENT RATES - PAGE 11

Accounts 488, 493 and 495

Bad check charges, rents and other charges were allocated using Factor No. 6 - Average Number of Customers since costs incurred throughout these accounts are directly related to the customers served.

TAXES OTHER THAN INCOME - PAGE 20

Property taxes are directly related to tangible property and, accordingly, have been allocated based on Factor No. 7 - Distribution Plant excluding Other due to a direct relationship with Plant in Service. Federal Unemployment Insurance, State Unemployment Insurance and F.I.C.A. (payroll based taxes) are all labor-related and, accordingly, have been allocated based on Factor No. 12 - Total Operation and Maintenance Excluding Administrative and General - Labor.

FEDERAL AND STATE INCOME TAX - PAGES 21 THROUGH 24

Non-Deductible Employee Expense are A&G labor expenses that are deductions to Federal Income Taxes and, therefore, are allocated on allocation factor No. 12 - Other Distribution expense - Labor.

Excess Book Depreciation over Tax Depreciation were allocated using Factor No. 19 since they are directly associated with the costs of virtually all Plant in Service accounts. In calculating the Federal and State income taxes for each rate class, the effective Federal and State income tax rates were used. The effective rates were developed on the total Company's taxable income divided by Columbia's income tax expense. By using the effective rate, the impact of the graduated Federal and State tax rate schedules is assigned

to each rate class.

RATE BASE SUMMARY - PAGE 25

Accounts 190, 255, 282 and 283

Accumulated deferred income taxes were allocated using Factor No. 19 - Total Plant, because of their direct relationship to plant investment.

Accounts 252 and 154

Customer advances and materials & supplies were allocated using Factor No. 7 - Distribution Plant Excluding Other, due to their direct relationship with all distribution gas plant accounts excluding Intangible and General Plant.

Accounts 151 and 164

Fuel stock and Gas Stored Underground were allocated based on Factor No. 2 - Excluding Interruptible demand (MCF) since these volumes supply all but interruptible demand customers for design day.

DEPRECIATION AND AMORTIZATION EXPENSE - PAGE 9 and 10

Depreciation and amortization expense was allocated by Gas Plant Account on the same allocations as the Gross Original Cost, unless otherwise directly assigned.

GROSS INTANGIBLE & DISTRIBUTION PLANT - GENERAL LEDGERS 101, 106 AND 107 – PAGES 5 and 6

INTANGIBLE PLANT

Accounts 301, 302 and 303

Intangible plant was allocated on the basis of Distribution plant excluding Accounts 375.70, 375.71 and 387, Factor No. 7, due to its indirect relationship with all other plant.

PRODUCTION PLANT

Accounts 304 through 311

Production Plant was allocated using Factor No. 2 - Design Day Excluding Interruptible Demand (Mcf) since the function of the plant's gas volumes are to supplement a supply mix that benefits tariff customers.

DISTRIBUTION PLANT

Accounts 374, 375 (except 375.60, 375.70 and 375.71), 376, 378 and 379

Land, Land Rights, Mains and Measuring and Regulating Equipment, not directly assigned, were allocated using composite Factor No. 5, since the customers' benefits from these investments are equally related to their annual throughput requirements (Factor No. 4) and design day capacity needs (Factor No. 1).

Account 375.60

Structures for Large customers, not directly assigned, were allocated using Factor No. 8 since these structures house measuring and regulating stations serving Large Commercial and Industrial customers only.

Accounts 375.70 and 375.71

Other distribution structures and improvements were allocated using Factor No. 7, due to their direct relationship with all other gas plant accounts.

Account 380

Services were allocated using Factor No. 15 which was based on a weighted customer factor as explained in Attachment KLJ-ACOS-4. The factor is derived by an actual detailed examination of actual inventories of installed Services and represents virtually a direct assignment of costs to the various customer groups.

Account 381, 382, 383 and 384

Meters and Meter Installations, House Regulators and House Regulator Installations were allocated using Factor No. 16 which was based on an actual inventory of meters installed on customer premises as explained in Attachment KLJ-ACOS-4. This methodology represents virtually a direct assignment of costs to the various customer groups. Accounts 382, 383, and 384 were allocated using Factor No. 16 since these costs are incurred in direct association with the meters.

Account 385

Industrial measuring and regulating stations were allocated using Factor No. 17 which was based on a review of company records as explained in Attachment KLJ-ACOS-4. Measuring stations were segregated by rate class. This methodology represents virtually a direct assignment of costs to the various rate classes.

Accounts 387 through 398

Other Equipment and General Plant investments were allocated on the basis of total Distribution Plant excluding Other Equipment, Factor No. 7, due to the indirect relationship with all other gas plant.

RESERVE FOR DEPRECIATION – PAGES 7 AND 8

Depreciation Reserve was calculated on an account by account basis using the same allocation factors that were used to allocate all gross plant accounts.

ATTACHMENT
KLJ-ACOS-8

**COLUMBIA GAS OF KENTUCKY, INC.
FACTOR SELECTION AND RATIONALE
CUSTOMER / DEMAND STUDY**

ALLOCATION STUDY - ATTACHMENT KLJ-ACOS-1

**GROSS INTANGIBLE & DISTRIBUTION PLANT - GENERAL LEDGERS 101, 106 AND
107 - PAGE 5**

DISTRIBUTION PLANT

Accounts 374, 375 (except 375.60, 375.70 & 375.71), 376, 378, 379 and 387.20

Land, Land Rights, Mains and Measuring and Regulating Equipment, not directly assigned, were allocated using Factor No. 3. Factor No. 3 was developed from Account 376 - Mains and is a composite, equal weighing between a minimum system investment that is allocated on a customer basis verses the remainder of the mains account that is allocated using design day volumes. Factor No. 3 is based on the concept that a large portion of the Mains must be in place just to connect the customers to the gas supply and is customer related. The remainder of the piping system was designed to handle peaking requirements and is demand-related.

RESERVE FOR DEPRECIATION – PAGE 7

Factor No. 3 was used to calculate the depreciation reserve on the same accounts that it was used to allocate gross plant.

ATTACHMENT
KLJ-ACOS-9

**COLUMBIA GAS OF KENTUCKY, INC.
FACTOR SELECTION AND RATIONALE
AVERAGE OF DEMAND / COMMODITY AND CUSTOMER / DEMAND STUDIES**

ALLOCATION STUDY - ATTACHMENT KLJ-ACOS-1

**GROSS INTANGIBLE & DISTRIBUTION PLANT - GENERAL LEDGERS 101, 106 AND
107 - PAGE 5**

DISTRIBUTION PLANT

Accounts 374, 375 (except 375.60, 375.70 & 375.71), 376, 378, 379, and 387.20

Land, Land Rights, Mains and Measuring and Regulating Equipment, not directly assigned, were allocated using Factor No. 20. Allocation factors developed for Factor No. 5 in the Demand/Commodity Study and Factor No. 3 in the Customer/Demand Study were equally weighted to arrive at Factor No. 20. Factor No. 20 was used in the study that averaged the Demand/Commodity Study with the Customer/Demand Study.

RESERVE FOR DEPRECIATION – PAGE 7

Factor No. 20 was used to calculate the depreciation reserve on the same accounts that it was used to allocate gross plant.

ATTACHMENT
KLJ-RDES-1

Attachment KLJ-RDES-1
Page 1 of 8
Witness: Johnson

Columbia Gas of Kentucky, Inc.
Allocation of Proposed Annual Revenues by Rate Schedule Based on Revenue Requirement
For the 12 Months Ended December 31, 2022

Line No.	Description	Adjusted Bills (1)	Adjusted Volumes (2)	Revenue @ Current Rates (3)	Proposed Revenue Increase (4)	Total Proposed Revenue (5=3+4)	Proposed Increase By Rate Sched (6)	Proposed Increase by Rate Class (7)
		WPM B.2	Mcf WPM C.2	\$ Sch. M2.2 & D2.4	\$	\$ Sch. M 2.3	%	
1	Total Revenues							
2	GSR/GTR Residential	1,480,254	8,279,217.4	\$93,600,760	\$17,526,775	\$111,127,535	18.73%	18.72%
3	GSO/GTO/GDS	178,216	5,989,222.2	44,413,240	\$7,008,940	51,422,179	15.78%	15.78%
4	DS/SAS	830	8,691,352.8	7,382,693	\$2,074,045	9,456,738	28.09%	28.09%
5	IS	0	0.0	0	\$0	0	0.00%	28.09%
6	IUS	24	11,251.2	79,943	\$8,421	88,364	10.53%	10.53%
7	IN3 Residential	120	1,382.6	573	\$0	573	0.00%	18.72%
8	IN4	0	0.0	0	\$0	0	0.00%	18.72%
9	IN5	36	263.8	162	\$0	162	0.00%	18.72%
10	G1C	0	0.0	0	\$0	0	0.00%	15.78%
11	G1R	48	452.4	4,821	\$0	4,821	0.00%	18.72%
12	LG2 Residential	12	672.3	235	\$0	235	0.00%	18.72%
13	LG2 Commercial	0	0.0	0	\$0	0	0.00%	15.78%
14	LG3 Residential	12	588.9	212	\$0	212	0.00%	18.72%
15	LG4 Residential	12	166.8	67	\$0	67	0.00%	18.72%
16	DS3	36	602,100.0	69,543	\$6,245	75,788	8.98%	0.95%
17	FX1	0	0.0	0	\$0	0	0.00%	28.09%
18	FX2	0	0.0	0	\$0	0	0.00%	28.09%
19	FX5	36	6,711,500.0	585,059	\$0	585,059	0.00%	0.95%
20	FX7	0	0.0	0	\$0	0	0.00%	0.95%
21	SC3	0	0.0	0	\$0	0	0.00%	28.09%
22	Other Gas Department Revenue							
23	Acct. 487 Forfeited Discounts				\$70,560	460,638	18.09%	
24	Acct. 488 Miscellaneous Service Revenue				\$0	117,501	0.00%	
25	Acct. 495 Non-Traditional Sales				\$0	41,592	0.00%	
26	Acct. 495 Prior Yr. Rate Refund - Net.				\$0	0	0.00%	
27	Acct. 495 Other Gas Revenues - Other				\$0	678,382	0.00%	
28	Total Revenues	1,659,636	30,288,170.4	147,364,861	26,694,986	174,059,847	18.11%	

Attachment KLJ-RDES-1
Page 2 of 8
Witness: Johnson

Columbia Gas of Kentucky, Inc.
Allocation of Proposed Annual Revenues by Rate Schedule Based on Revenue Requirement
For the 12 Months Ended December 31, 2022

Line No.	Description	Adjusted Bills (1)	Adjusted Volumes (2)	Revenue @ Current Rates (3)	Proposed Revenue Increase (4)	Total Proposed Revenue (5=3+4)	Proposed Increase By Rate Sched (6)	Proposed Increase by Rate Class (7)
		WPM B.2	Mcf WPM C.2	\$ Sch. M 2.2	\$	\$	%	
1	Delivery Charge Revenue Only (Base Rates, Admin. Charge, AMRP Charge & Tax Act Adj)							
2	GSR/GTR Residential	1,480,254	8,279,217.4	\$60,687,098	\$17,526,775	\$78,213,873	28.88%	28.88%
3	GSO/GTO/GDS	178,216	5,989,222.2	26,643,511	7,008,940	33,652,451	26.31%	26.31%
4	DS/SAS	830	8,691,352.8	7,257,538	2,074,045	9,331,583	28.58%	28.58%
5	IS	0	0.0	0	0	0	0.00%	28.58%
6	IUS	24	11,251.2	30,288	8,421	38,709	27.80%	27.80%
7	IN3 Residential	120	1,382.6	553	0	553	0.00%	28.88%
8	IN4	0	0.0	0	0	0	0.00%	28.88%
9	IN5	36	263.8	158	0	158	0.00%	28.88%
10	G1C	0	0.0	0	0	0	0.00%	26.31%
11	G1R	48	452.4	2,836	0	2,836	0.00%	28.88%
12	LG2 Residential	12	672.3	235	0	235	0.00%	28.88%
13	LG2 Commercial	0	0.0	0	0	0	0.00%	26.31%
14	LG3 Residential	12	588.9	212	0	212	0.00%	28.88%
15	LG4 Residential	12	166.8	67	0	67	0.00%	28.88%
16	DS3	36	602,100.0	60,873	6,245	67,118	10.26%	0.97%
17	FX1	0	0.0	0	0	0	0.00%	28.58%
18	FX2	0	0.0	0	0	0	0.00%	28.58%
19	FX5	36	6,711,500.0	585,059	0	585,059	0.00%	0.97%
20	FX7	0	0.0	0	0	0	0.00%	0.97%
21	SC3	0	0.0	0	0	0	0.00%	28.58%
22	Total Base Revenues	1,659,636	30,288,170.4	\$95,268,429	\$26,624,426	\$121,892,854	27.95%	

Columbia Gas of Kentucky, Inc.
Allocation of Proposed Annual Revenues by Rate Schedule Based on Revenue Requirement
For the 12 Months Ended December 31, 2022

<u>Line No.</u>	<u>Description</u>	<u>Adjusted Bills (1)</u>	<u>Adjusted Volumes (2)</u>	<u>Revenue @ Current Rates (3)</u>	<u>Proposed Revenue Increase (4)</u>	<u>Total Proposed Revenue (5=3+4)</u>	<u>Proposed Increase By Rate Sched (6)</u>	<u>Proposed Increase by Rate Class (7)</u>
		<u>WPM B.2</u>	<u>Mcf WPM C.2</u>	<u>\$ Sch. M 2.2</u>	<u>\$</u>	<u>\$ Sch. M 2.3</u>	<u>%</u>	
1	Gas Cost Revenue Only							
2	GSR/GTR Residential			\$31,834,738	\$0	\$31,834,738	0.00%	
3	GSO/GTO/GDS			17,635,646	0	17,635,646	0.00%	
4	G1C			0	0	0	0.00%	
5	G1R			1,985	0	1,985	0.00%	
6	IUS			49,359	0	49,359	0.00%	
7	Total Gas Cost Revenues			\$49,521,727	\$0	\$49,521,727	0.00%	
8	EAP Rider Revenue							
9	GSR/GTR Residential			\$444,076	\$0	\$444,076	0.00%	
10	Total EAP Rider Revenues			\$444,076	\$0	\$444,076	0.00%	
11	NGR&D Rider Revenue							
12	GSR/GTR Residential			\$119,221	\$0	\$119,221	0.00%	
13	GSO/GTO/GDS			86,245	\$0	86,245	0.00%	
14	DS/SAS			\$125,155	\$0	125,155	0.00%	
15	DS3			\$8,670	\$0	8,670	0.00%	
16	IUS			162	\$0	162	0.00%	
17	IN3 Residential			20	\$0	20	0.00%	
18	IN5			4	\$0	4	0.00%	
19	Total NGR&D Rider Revenues			\$339,477	\$0	\$339,477	0.00%	
20	Energy Efficiency Conservation Program							
21	GSR/GTR Residential			\$429,274	\$0	\$429,274	0.00%	
22	Total Energy Efficiency Conservation Revenues			\$429,274	\$0	\$429,274	0.00%	
23	Gas Cost Uncollectible Charge							
24	GSR/GTR Residential			86,354	(0)	86,354	0.00%	
25	GSO/GTO/GDS			47,838	(0)	47,838	0.00%	
26	IUS			134	0	134	0.00%	
27	Total Gas Cost Uncollectible Charge			\$134,325	(\$0)	\$134,325	0.00%	

Attachment KLJ-RDES-1
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Witness: Johnson

Columbia Gas of Kentucky, Inc.
Allocation of Proposed Annual Revenues by Rate Schedule Based on Revenue Requirement
For the 12 Months Ended December 31, 2022

Line No.	Description	Total (1)	GSR/GTR (2)	GSO/GTO/GDS (3)	IS/DS (4)	IUS (5)	DS-ML (6)
1	Determination of Revenue Distribution						
2	Rate Base (Attachment KLJ-ACOS-3 Page 4, Line 12)	\$446,223,294	\$302,248,642	\$92,297,197	\$50,893,363	\$155,791	\$628,301
3	Unitized Return @ Current Rates	1,000,000	0,344,370	3,298,010	0,466,890	2,112,580	21,307,950
4	Proposed Unitized Return	1,000,000	0,719,100	2,090,100	0,595,000	1,393,050	8,701,800
5	Change in Unitized Return	0,000,000	0,374,730	(1,207,910)	0,128,110	(0,719,530)	(12,606,150)
6	Rate of Return Requested	7,480%	5,379%	15,634%	4,451%	10,420%	65,089%
7	Net Operating Income @ Requested Return (Line 2 x Line 6)	\$33,377,502	\$16,257,555	\$14,429,696	\$2,265,060	\$16,233	\$408,958
8	Net Operating Income @ Current Rates	\$13,468,742	\$3,139,207	\$9,197,315	\$717,981	\$9,939	\$404,301
9	Income Deficiency (Line 7 - Line 8)	\$19,908,760	\$13,118,348	\$5,232,381	\$1,547,079	\$6,294	\$4,657
10	Gross Conversion Factor	1,340,866	1,340,866	1,340,866	1,340,866	1,340,866	1,340,866
11	Revenue Required Increase	26,694,979	17,589,947	7,015,922	2,074,426	8,440	6,244
12	Percent Distribution to Rate Classes	100,000%	65,880%	26,282%	7,771%	0,032%	0,035%
13	Plus: Gas Cost Uncollectible Charge @ Current Rates	134,325	86,354	47,838	0	134	0
14	Less: Gas Cost Uncollectible Charge @ Proposed Rates	134,325	86,354	47,838	0	134	0
15	Less: Proposed Change Other Gas Department Revenue (Attachment KLJ-RDES-2)	70,560	62,944	7,577	35	1	3
16	Proposed Increase to Base Revenue	\$26,624,419	\$17,527,003	\$7,008,345	\$2,074,391	\$8,439	\$6,241
17	Percent Distribution to Rate Classes	100,000%	65,818%	26,323%	7,791%	0,032%	0,036%
18	Current Base Revenue	95,268,429	60,691,160	26,643,511	7,257,538	30,288	645,932
19	Current Percent Distribution of Rate Classes	100,000%	63,705%	27,967%	7,618%	0,032%	0,678%
20	Proposed Base Revenue	121,892,848	78,218,163	33,651,856	9,331,929	38,727	652,173
21	Proposed Percent Distribution of Rate Classes	100,000%	64,169%	27,608%	7,656%	0,032%	0,535%

Attachment KLJ-RDES-1
Page 5 of 8
Witness: Johnson

Columbia Gas of Kentucky, Inc.
Allocation of Proposed Annual Revenues by Rate Schedule Based on Revenue Requirement
For the 12 Months Ended December 31, 2022

	<u>Bills</u>	<u>Dth</u>	<u>Proposed Rate</u> (<u>\$</u>)	<u>Proposed Revenue</u> (<u>\$</u>)	<u>Current Revenue</u> (<u>\$</u>)	<u>Current Rate</u> (<u>\$</u>)	<u>Proposed Inc. (Dec.)</u> (<u>\$</u>)
1	GSR/GTR Rate Design						
2	Total Revenue @ Current Rates			93,606,830			
3	Less: Gas Cost Revenue			31,836,723			
4	Less: Gas Cost Uncollectible Charge			86,354			
5	Less: EAP Rider Revenue			444,076			
6	Less: EECPRC Revenue			429,274			
7	Less: NGR&D Rider Revenue			119,244			
8	Less: G1R Base Revenue			2,836			
9	Less: IN3 Base Revenue			553			
10	Less: IN4 Base Revenue			0			
11	Less: IN5 Base Revenue			162			
12	Less: LG2 - Residential Base Revenue			235			
13	Less: LG3 - Residential Base Revenue			212			
14	Less: LG4 - Residential Base Revenue			67			
15	Plus: Proposed Increase to Base Rates			<u>17,527,003</u>			
16	Proposed Base Revenue			78,214,097			
17	Less: Customer Charge Revenue			43,223,417	23,684,064	16.00	19,539,353
18	Less: SMRP Rider	1,480,254	29.20	0	9,814,084	6.63	(9,814,084)
19	Less: Tax Act Adjustment Factor	1,480,254	0.00	0	(2,338,879)	(0.2825)	2,338,879
20	Net Volumetric Base Revenue	8,279,217.4	0.00	0			
21	All Gas Consumed	8,279,217.4	4.2263	34,990,456	29,527,829	3.5665	5,462,627
22	Total Base Revenue Change						17,526,775

Attachment KLJ-RDES-1
Page 6 of 8
Witness: Johnson

Columbia Gas of Kentucky, Inc.
Allocation of Proposed Annual Revenues by Rate Schedule Based on Revenue Requirement
For the 12 Months Ended December 31, 2022

	<u>Bills</u>	<u>Dth</u>	<u>Proposed Rate (\$)</u>	<u>Proposed Revenue (\$)</u>	<u>Current Revenue (\$)</u>	<u>Pct. Of Current Rev</u>	<u>Current Rate (\$)</u>	<u>Proposed Inc. (Dec.) (\$)</u>
1	GSO/GTO/GDS Rate Design							
2	Total Revenue @ Current Rates			44,413,240				
3	Less: Gas Cost Revenue			17,635,646				
4	Less: Gas Cost Uncollectible Charge			47,838				
5	Less: NGR&D Rider Revenue			86,245				
6	Less: G1C Base Revenue			0				
7	Less: LG2 Commercial Base Revenue			0				
8	Plus: Proposed Increase to Base Rates			7,008,345				
9	Net Base Revenue			33,651,856				
10	Less: Customer Charge Revenue	178,216	87.15	15,531,524	7,964,473		44.69	7,567,051
11	Less: SMRP Rider	178,216	0.00	0	4,332,431		24.31	(4,332,431)
12	Less: Tax Act Adjustment Factor		0.00	0	(1,006,189)		(0.1680)	1,006,189
13	Net Volumetric Base Revenue	5,989,222.2		18,120,332				
14	First 50 Mcf	2,432,335.0	3.5622	8,664,344	7,341,030		3.0181	1,323,314
15	Next 350 Mcf	2,252,465.0	2.7494	6,192,976	5,247,117		2.3295	945,859
16	Next 600 Mcf	685,757.6	2.6135	1,792,197	1,518,473		2.2143	273,724
17	Over 1,000 Mcf	618,664.6	2.3782	1,470,815	1,246,176		2.0143	224,639
18	Total Commodity	5,989,222.2		18,120,332	15,352,797	1.000000000		2,767,535
19	Total Base Revenue Change							7,008,345

Columbia Gas of Kentucky, Inc.
Allocation of Proposed Annual Revenues by Rate Schedule Based on Revenue Requirement
For the 12 Months Ended December 31, 2022

	<u>Bills</u>	<u>Dth</u>	<u>Proposed Rate (\$)</u>	<u>Proposed Revenue (\$)</u>	<u>Current Revenue (\$)</u>	<u>Pct. Of Current Rev</u>	<u>Current Rate (\$)</u>	<u>Proposed Inc. (Dec.) (\$)</u>
1								
2								
3				7,382,693				
4				125,155				
5				0				
6				0				
7				0				
8				2,074,391				
9				9,331,929				
10	830		4,151.00	3,445,330	1,665,810		2,007.00	1,779,520
11	830		0.00	0	1,013,604		1,221.21	(1,013,604)
12		8,691,352.8	0.00	0	(225,975)		(0.0260)	225,975
13				5,886,599				
14		6,222,918.2	0.7701	4,792,387	3,911,104	0.814118148	0.6285	881,283
15		1,867,226.0	0.4579	855,013	697,782	0.145247295	0.3737	157,231
16		601,208.6	0.3975	239,199	195,212	0.040634557	0.3247	43,987
17		8,691,352.8		5,886,599	4,804,099	1.000000000		1,082,500
18								2,074,391

Attachment KLJ-RDES-1
Page 8 of 8
Witness: Johnson

Columbia Gas of Kentucky, Inc.
Allocation of Proposed Annual Revenues by Rate Schedule Based on Revenue Requirement
For the 12 Months Ended December 31, 2022

	<u>Bills</u>	<u>Dth</u>	<u>Proposed Rate (\$)</u>	<u>Proposed Revenue (\$)</u>	<u>Current Revenue (\$)</u>	<u>Pct. Of Current Rev</u>	<u>Current Rate (\$)</u>	<u>Proposed Inc.(Dec.) (\$)</u>
1	IUS Rate Design							
2	Total Revenue @ Current Rates			79,943				
3	Less: Gas Cost			49,359				
4	Less: Gas Cost Uncollectible Charge			134				
5	Less: NGR&D Rider Revenue			162				
6	Plus: Proposed Increase to Base Rates			8,439				
7	Net Base Revenue			38,727				
8	Less: Customer Charge Revenue	24	991.20	23,789	13,618		567.40	10,171
9	Less: SMRP Rider	24	0.00	0	4,987		207.80	(4,987)
10	Less: Tax Act Adjustment Factor		0.00	0	(1,305)		(0.1160)	1,305
11	Net Volumetric Base Revenue			14,938				
12	All Gas Consumed		11,251.2	14,938	12,988		1.1544	1,950
13	Total Base Revenue Change			14,938	12,988			1,950
14	DS-ML Rate Design							8,439
15	Total Revenue @ Current Rates			654,602				
16	Less: NGR&D Rider Revenue			8,670				
17	Less: FX5 Base Revenue			585,059				
18	Plus: Proposed Increase to Base Rates			6,241				
19	Net Base Revenue			67,114				
20	Less: Customer Charge Revenue	36	282.20	10,159	9,212		255.90	947
21	Less: Net Volumetric Base Revenue			56,955				
22	All Gas Consumed		602,100.0	56,955	51,660		0.0858	5,294
23	Total Commodity		602,100.0	56,955	51,660			5,294
24	Total Base Revenue Change			56,955	51,660			6,241

ATTACHMENT
KLJ-RDES-2

Columbia Gas of Kentucky, Inc.
Schedule of Additional Revenues by Rate Schedule Based on Revenue Requirement - Late Payment Charge
For the 12 Months Ended December 31, 2022

<u>Line No.</u>	<u>Reference</u>	<u>Detail</u> (\$)	<u>Amount</u> (\$)
1	Change in Forfeited Discounts Revenue		
2	Test Year Forfeited Discounts (Account 487)		390,078
3	Test Year Revenue Subject to Late Payment Penalties:		
4	GSR General Service - Residential	Schedule M-2.1	86,451,074
5	G1C LG&E Commercial	Schedule M-2.1	0
6	G1R LG&E Residential	Schedule M-2.1	4,821
7	GSO General Service - Commercial	Schedule M-2.1	35,527,762
8	GSO General Service - Industrial	Schedule M-2.1	1,704,101
9	IS Interruptible Service - Industrial	Schedule M-2.1	0
10	IUS Intrastate Utility Service - Wholesale	Schedule M-2.1	80,099
11	GTR GTS Choice - Residential	Schedule M-2.1	7,250,553
12	GTO GTS Choice - Commercial	Schedule M-2.1	6,225,788
13	GTO GTS Choice - Industrial	Schedule M-2.1	107,456
14	DS GTS Delivery Service - Commercial	Schedule M-2.1	2,725,643
15	DS GTS Delivery Service - Industrial	Schedule M-2.1	4,657,051
16	GDS GTS Grandfathered Delivery Service - Commercial	Schedule M-2.1	759,909
17	GDS GTS Grandfathered Delivery Service - Industrial	Schedule M-2.1	144,101
18	DS3 GTS Main Line Service - Industrial	Schedule M-2.1	69,543
19	FX1 GTS Flex Rate - Commercial	Schedule M-2.1	0
20	FX2 GTS Flex Rate - Commercial	Schedule M-2.1	0
21	FX5 GTS Flex Rate - Industrial	Schedule M-2.1	585,059
22	FX7 GTS Flex Rate - Industrial	Schedule M-2.1	0
23	SAS GTS Special Agency Service	Schedule M-2.1	0
24	SC3 GTS Special Rate - Industrial	Schedule M-2.1	0
25	Total		146,292,960
26	Ratio of Late Payment Penalties to Total Revenue	Line 2 / Line 25	0.002666414
27	Proposed Revenue Subject to Late Payment Penalties:		
28	GSR/GTR Residential	Attachment KLJ-RDES-1, Page 1	111,127,535
29	GSO/GTO/GDS	Attachment KLJ-RDES-1, Page 1	51,422,179
30	DS/SAS	Attachment KLJ-RDES-1, Page 1	9,456,738
31	IS	Attachment KLJ-RDES-1, Page 1	0
32	IUS	Attachment KLJ-RDES-1, Page 1	88,364
33	DS3	Attachment KLJ-RDES-1, Page 1	75,788
34	FX1	Attachment KLJ-RDES-1, Page 1	0
35	FX2	Attachment KLJ-RDES-1, Page 1	0
36	FX5	Attachment KLJ-RDES-1, Page 1	585,059
37	FX7	Attachment KLJ-RDES-1, Page 1	0
38	SC3	Attachment KLJ-RDES-1, Page 1	0
39	Total		172,755,664
40	Proposed Forfeited Discounts (Account 487)	Line 26 x Line 39	460,638
41	Proposed Adjustment to Account 487 Revenue	Line 40 - Line 2	70,560

ATTACHMENT
KLJ-RDES-3

Witness: Johnson
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Columbia Gas of Kentucky, Inc.
Case No. 2021-00183
Non-Gas Base Rates

<u>Line</u>	<u>Description</u>	<u>Current Rates</u>	<u>Proposed Rates</u>
1	General Service - Residential (GSR & GRT)		
2	Customer Charge per billing period	\$16.00	\$29.20
3	SMRP Rider per billing period	\$6.63	\$0.00
4	Delivery Charge per Mcf	\$3.5665	\$4.2263
5	General Service - Other (GSO/GTR/GDS)		
6	Customer Charge per billing period	\$44.69	\$87.15
7	SMRP Rider per billing period	\$24.31	\$0.00
8	First 50 Mcf or less per billing period	\$3.0181	\$3.5622
9	Next 350 Mcf per billing period	\$2.3295	\$2.7494
10	Next 600 Mcf per billing period	\$2.2143	\$2.6135
11	Over 1,000 Mcf per billing period	\$2.0143	\$2.3782
12	Interruptible / Delivery Service (IS/DS)		
13	Customer Charge per billing period	\$2,007.00	\$4,151.00
14	SMRP Rider per billing period	\$1,221.21	\$0.00
15	First 30,000 Mcf per billing period	\$0.6285	\$0.7701
16	Next 70,000 Mcf per billing period	\$0.3737	\$0.4579
17	Over 100,000 Mcf per billing period	\$0.3247	\$0.3975
18	Intrastate Utility Sales Service (IUS)		
19	Customer Charge per billing period	\$567.40	\$991.20
20	SMRP Rider - Intrastate Utility only - per billing period	\$207.80	\$0.00
21	Delivery Charge per Mcf for all volumes delivered	\$1.1544	\$1.3261
22	Delivery Service - Mainline (DS-ML)		
23	Customer Charge per billing period	\$255.90	\$282.20
24	Delivery Charge per Mcf	\$0.0858	\$0.0946

ATTACHMENT
KLJ-RDES-4

Witness: Johnson
Attachment KLJ-RDES-4
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Columbia Gas of Kentucky, Inc.
Calculation of Average GSR/GTR Bill
March 2021

Line No.	Component	Sales Mcf 2/	Rate Per Mcf \$	Amount \$
1	Prior Approved Rates 1/			
2	Customer Charge per billing period			16.00
3	SMRP Rider per billing period			6.63
4	EECPRC per billing period			0.29
5	Tax Act Adjustment Factor per Mcf	5.6	(0.2825)	(1.58)
6	Delivery Charge per Mcf	5.6	3.5665	19.97
7	NGR&D Rider per Mcf	5.6	0.0144	0.08
8	EAP per billing period			0.30
9	Gas Cost Adjustment (GCA)	5.6	4.4128	24.71
10	Total Bill	5.6		<u>66.40</u>
11	Proposed Rates			
12	Customer Charge per billing period			29.20
13	SMRP Rider per billing period			0.00
14	EECPRC per billing period			0.29
15	Tax Act Adjustment Factor per Mcf	5.6	-	0.00
16	Delivery Charge per Mcf	5.6	4.2263	23.67
17	NGR&D Rider per Mcf	5.6	0.0144	0.08
18	EAP per billing period			0.30
19	Gas Cost Adjustment (GCA)	5.6	4.3989	24.63
20	Total Bill	5.6		<u>78.17</u>
21	Percent Increase - Total			17.73%
22	Percent Increase - Delivery Charges only			28.89%

1/ Prior Approved Rates as of 3-1-2021. Commodity cost imputed for illustrative purposes.

2/ Monthly Usage based on GSR class (Per Schedule N)

Witness: Johnson
Attachment KLJ-RDES-4
Page 2 of 5

Columbia Gas of Kentucky, Inc.
Calculation of Average GSO/GTO Bill
March 2021

Line No.	Component	Sales Mcf 2/	Rate Per Mcf \$	GSO/GTO Amount \$
1	Prior Approved Rates 1/			
2	Customer Charge per billing period			44.69
3	SMRP Rider per billing period			24.31
4	Tax Act Adjustment Factor per Mcf	27.3	(0.16800)	(4.59)
5	First 50 Mcf or less per billing period	27.3	3.0181	82.39
6	Next 350 Mcf per billing period	0.0	2.3295	0.00
7	Next 600 Mcf per billing period	0.0	2.2143	0.00
8	Over 1,000 Mcf per billing period	0.0	2.0143	0.00
9	NGR&D Rider per Mcf	27.3	0.0144	0.39
10	Gas Cost Adjustment (GCA)	27.3	4.4128	120.47
11	Total Bill	27.3		<u>267.66</u>
12	Proposed Rates			
13	Customer Charge per billing period			87.15
14	SMRP Rider per billing period			0.00
15	Tax Act Adjustment Factor per Mcf	27.3	-	0.00
16	First 50 Mcf or less per billing period	27.3	3.5622	97.25
17	Next 350 Mcf per billing period	0.0	2.7494	0.00
18	Next 600 Mcf per billing period	0.0	2.6135	0.00
19	Over 1,000 Mcf per billing period	0.0	2.3782	0.00
20	NGR&D Rider per Mcf	27.3	0.0144	0.39
21	Gas Cost Adjustment (GCA)	27.3	4.3989	120.09
22	Total Bill	27.3		<u>304.88</u>
23	Percent Increase - Total			13.90%
24	Percent Increase - Delivery Charges only			25.61%

1/ Prior Approved Rates as of 3-1-2021. Commodity cost imputed for illustrative purposes.

2/ Monthly Usage based on GSO class (Per Schedule N)

Witness: Johnson
Attachment KLJ-RDES-4
Page 3 of 5

**Columbia Gas of Kentucky, Inc.
Calculation of Average IUS Bill
March 2021**

Line No.	Component	Sales Mcf 2/	Rate Per Mcf \$	IUS Amount \$
1	Prior Approved Rates 1/			
2	Customer Charge per billing period			567.40
3	SMRP Rider per billing period			207.80
4	Tax Act Adjustment Factor per Mcf	468.8	(0.11600)	(54.38)
5	Delivery Charge per Mcf	468.8	1.1544	541.18
6	NGR&D Rider per Mcf	468.8	0.0144	6.75
7	Gas Cost Adjustment (GCA)	468.8	4.4128	2,068.72
8	Total Bill	468.8		<u>3,337.47</u>
9	Proposed Rates			
10	Customer Charge per billing period			991.20
11	SMRP Rider per billing period			0.00
12	Tax Act Adjustment Factor per Mcf	468.8	-	0.00
13	Delivery Charge per Mcf	468.8	1.3261	621.68
14	NGR&D Rider per Mcf	468.8	0.0144	6.75
15	Gas Cost Adjustment (GCA)	468.8	4.3989	2,062.20
16	Total Bill	468.8		<u>3,681.83</u>
17	Percent Increase - Total			10.32%
18	Percent Increase - Delivery Charges only			27.80%

1/ Prior Approved Rates as of 3-1-2021. Commodity cost imputed for illustrative purposes.

2/ Monthly Usage based on IUS class (Per Schedule N)

Witness: Johnson
Attachment KLJ-RDES-4
Page 4 of 5

**Columbia Gas of Kentucky, Inc.
Calculation of Average IS/DS Bill
March 2021**

<u>Line No.</u>	<u>Component</u>	<u>Sales Mcf 2/</u>	<u>Rate Per Mcf \$</u>	<u>IS/DS Amount \$</u>
1	Prior Approved Rates 1/			
2	Customer Charge per billing period			2,007.00
3	SMRP Rider per billing period			1,221.21
4	Tax Act Adjustment Factor per Mcf	11,870.0	(0.02600)	(308.62)
5	First 30,000 Mcf per billing period	11,870.0	0.6285	7,460.30
6	Next 70,000 Mcf per billing period		0.3737	0.00
7	Over 100,000 Mcf per billing period		0.3247	0.00
8	NGR&D Rider per Mcf	11,870.0	0.0144	170.93
9	Total Bill	11,870.0		<u>10,550.82</u>
10	Proposed Rates			
11	Customer Charge per billing period			4,151.00
12	SMRP Rider per billing period			0.00
13	Tax Act Adjustment Factor per Mcf	11,870.0	-	0.00
14	First 30,000 Mcf per billing period	11,870.0	0.7701	9,141.09
15	Next 70,000 Mcf per billing period	0.0	0.4579	0.00
16	Over 100,000 Mcf per billing period	0.0	0.3975	0.00
17	NGR&D Rider per Mcf	11,870.0	0.0144	170.93
18	Total Bill	11,870.0		<u>13,463.02</u>
19	Percent Increase - Total			27.60%
20	Percent Increase - Delivery Charges only			28.06%

1/ Prior Approved Rates as of 3-1-2021.

2/ Monthly Usage based on DS Industrial class (Per Schedule N)

Witness: Johnson
Attachment KLJ-RDES-4
Page 5 of 5

**Columbia Gas of Kentucky, Inc.
Calculation of Average DS-ML Bill
March 2021**

Line No.	Component	Sales Mcf 2/	Rate Per Mcf \$	DS-ML Amount \$
1	Prior Approved Rates 1/			
2	Customer Charge per billing period			255.90
3	SMRP Rider per billing period			0.00
4	All Gas Consumed	16,725.0	0.0858	1,435.01
5	NGR&D Rider per Mcf	16,725.0	0.0144	240.84
6	Total Bill	16,725.0		<u>1,931.75</u>
7	Proposed Rates			
8	Customer Charge per billing period			282.20
9	SMRP Rider per billing period			0.00
10	All Gas Consumed	16,725.0	0.0946	1,582.19
11	NGR&D Rider per Mcf	16,725.0	0.0144	240.84
12	Total Bill	16,725.0		<u>2,105.23</u>
13	Percent Increase - Total			8.98%
14	Percent Increase - Delivery Charges only			10.26%

1/ Prior Approved Rates as of 3-1-2021.

2/ Monthly Usage based on DS3 class (Per Schedule N)