

KY PSC Case No. 2021-00183
Response to Staff's Data Request Set Three No. 27
Respondent: Jeffery Gore

COLUMBIA GAS OF KENTUCKY, INC.
RESPONSE TO STAFF'S THIRD REQUEST FOR INFORMATION
DATED AUGUST 10, 2021

27. Refer to the Application, paragraph 23. Provide a breakdown of the SMRP revenue requirement that is included in the Columbia Kentucky's revenue requirement for the base and forecast period by the type of pipe and any associated costs with each type.

Response:

Forecasted Test Period

Refer to 2021-00183 Staff Set 3 No 27 Attachment A for the SMRP revenue requirement included in the forecasted test year revenue requirement. The Gas Plant Account detail is summarized on Page 5 of 21.

As the methodology of calculating SMRP was recently changed to a 13 month average balance, the various schedules included in Attachment A are still in development stage and the naming conventions are not fully vetted.

The revenue requirement calculation includes several assumptions that are provided below to ensure clarity:

- The December 31, 2020 rate base related balances (plant, accumulated depreciation, ADIT) were inserted based on the analysis included in 2021-00183 DR AG Set 2 No 84 Attachment D which reflect the restated 2021 SMRP revenue requirement with updated information that matches the rate case data.
- The 2022 SMRP investment levels were adjusted to remove the Line DE In-Line Inspection project. Additionally, the investments were placed in service based on the in-service curve as described in 2021-00183 Staff Set 3 No 7.
- The 2022 depreciation rates match the updated depreciation rates per the new depreciation study and as used to develop the forecasted test year depreciation expense.
- The rate of return was updated to match the filed for return from the rate case.
- The O&M savings were assumed to be the same as used in 2021-00183 DR AG Set 2 No 84 Attachment D.

Base Period

Refer to 2021-00183 Staff Set 3 No 27 Attachment B for the SMRP revenue requirement included in the base period revenue requirement. The by month detail was not maintained in a manner to create this analysis in a manner similar to the forecasted test year. Additionally, with the 12 month period crossing calendar years, the tax calculations are not set up to handle this period. The revenue requirement was developed using some

trending techniques for some items as noted in Footnote B. Refer to 2021-00183 Staff Set
3 No 27 Attachment C for August plant detail by Gas Plant Account.

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DR Staff Set 3 No 27
Attachment A
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**Columbia Gas of Kentucky, Inc.
Annual Adjustment to the Safety Modification and Replacement Program ("SMRP")
SMRP Rider by Rate Schedule**

Line No.	Rate Schedule	Base Revenue as Approved PSC Case No. 2016-00162	Allocation Percent ⁽¹⁾	Revenue Requirement	Billing Determinant # of Bills ⁽²⁾
	(1)	(2)	(3)	(4)	(5)
1	Rate GSR, Rate SVGTS - Residential Service	\$51,773,587	64.996%	\$12,768,452	1,480,254
2	Rate GSO, Rate GDS, Rate SVGTS - Com. or Ind. Service	\$22,237,376	27.917%	\$5,484,203	178,216
3	Rate IUS, Rate IUDS	\$26,686	0.034%	\$6,581	24
4	Rate IS, Rate DS ⁽³⁾ , Rate SAS	\$5,618,358	7.053%	\$1,385,606	830
5	TOTAL	<u>\$79,656,007</u>	<u>100.000%</u>	<u>\$19,644,842</u>	<u>1,659,324</u>

Notes:

⁽¹⁾ Allocation percent is based on the overall base revenue distribution approved in PSC Case No. 2016-00162

⁽²⁾ Billing Determinants based on projected twelve months ending December 31, 2022 bills

⁽³⁾ Excluding customers subject to the Flex Provisions of Rate Schedule DS.

COLUMBIA GAS OF KENTUCKY, INC.
ANNUAL ADJUSTMENT TO THE SAFETY MODIFICATION AND REPLACEMENT PROGRAM ("SMRP")
REVENUE REQUIREMENT

Line No.	Description	Cumulative Balance as of													Year 2022 Totals
		Dec-21 (1)	Jan-22 (2)	Feb-22 (3)	Mar-22 (4)	Apr-22 (5)	May-22 (6)	Jun-22 (7)	Jul-22 (8)	Aug-22 (9)	Sep-22 (10)	Oct-22 (11)	Nov-22 (12)	Dec-22 (13)	
SMRP Investment															
1	Plant In-Service	\$ 156,028,035	\$ 1,058,054	\$ 2,579,838	\$ 2,758,212	\$ 2,160,077	\$ 1,947,545	\$ 2,195,064	\$ 2,472,249	\$ 3,601,426	\$ 2,654,772	\$ 4,253,530	\$ 6,586,474	\$ 7,746,583	
2	Retirements	\$ (18,035,748)	\$ (224,501)	\$ (297,403)	\$ (496,362)	\$ (561,772)	\$ (612,716)	\$ (638,776)	\$ (540,144)	\$ (493,138)	\$ (544,929)	\$ (493,303)	\$ (285,485)	\$ (160,136)	
3	Additions Net of Retirements	\$ 137,992,287	\$ 833,553	\$ 2,282,435	\$ 2,261,850	\$ 1,598,305	\$ 1,334,829	\$ 1,556,288	\$ 1,932,105	\$ 3,108,288	\$ 2,109,843	\$ 3,760,227	\$ 6,300,989	\$ 7,586,447	
4	SMRP Investment Monthly Balances	\$ 137,992,287	\$ 138,825,840	\$ 141,108,275	\$ 143,370,125	\$ 144,968,430	\$ 146,303,259	\$ 147,859,547	\$ 149,791,652	\$ 152,899,940	\$ 155,009,783	\$ 158,770,010	\$ 165,070,998	\$ 172,657,446	\$ 150,355,969
Accumulated Depreciation															
5	Monthly Depreciation Expense	\$ (5,994,930)	\$ (268,555)	\$ (271,440)	\$ (275,684)	\$ (279,312)	\$ (282,074)	\$ (284,800)	\$ (288,058)	\$ (292,742)	\$ (297,615)	\$ (303,085)	\$ (312,383)	\$ (325,213)	
6	Retirements	\$ 18,035,748	\$ 224,501	\$ 297,403	\$ 496,362	\$ 561,772	\$ 612,716	\$ 638,776	\$ 540,144	\$ 493,138	\$ 544,929	\$ 493,303	\$ 285,485	\$ 160,136	
7	Cost of Removal (5)	\$ 7,360,341	\$ 64,860	\$ 78,913	\$ 104,552	\$ 118,995	\$ 134,298	\$ 126,233	\$ 139,905	\$ 141,407	\$ 143,188	\$ 158,317	\$ 141,685	\$ 94,549	
8	Monthly Accumulated Depreciation Activity	\$ 19,401,158	\$ 20,806	\$ 104,876	\$ 325,229	\$ 401,455	\$ 464,940	\$ 480,209	\$ 391,990	\$ 341,803	\$ 390,502	\$ 348,535	\$ 114,787	\$ (70,527)	
9	Accumulated Depreciation	\$ 19,401,158	\$ 19,421,964	\$ 19,526,840	\$ 19,852,069	\$ 20,253,524	\$ 20,718,464	\$ 21,198,673	\$ 21,590,663	\$ 21,932,466	\$ 22,322,968	\$ 22,671,502	\$ 22,786,290	\$ 22,715,762	\$ 21,107,103
10	ADIT	\$ (14,309,917)	\$ (14,713,225)	\$ (15,116,534)	\$ (15,519,842)	\$ (15,923,150)	\$ (16,326,459)	\$ (16,729,767)	\$ (17,133,075)	\$ (17,536,384)	\$ (17,939,692)	\$ (18,343,001)	\$ (18,746,309)	\$ (19,149,617)	\$ (16,729,767)
11	Net Rate Base (Lines 4 + 9 + 10)	\$ 143,083,529	\$ 143,534,579	\$ 145,518,581	\$ 147,702,352	\$ 149,298,803	\$ 150,695,264	\$ 152,328,453	\$ 154,249,240	\$ 157,296,023	\$ 159,393,059	\$ 163,098,512	\$ 169,110,979	\$ 176,223,591	\$ 154,733,305
12	Rate of Return (4)	0.71%	0.71%	0.71%	0.71%	0.71%	0.71%	0.71%	0.71%	0.71%	0.71%	0.71%	0.71%	0.71%	9.29%
13	Return on Net Rate Base	\$ 1,022,497	\$ 1,025,720	\$ 1,039,898	\$ 1,055,504	\$ 1,066,912	\$ 1,076,892	\$ 1,088,563	\$ 1,102,289	\$ 1,124,062	\$ 1,139,047	\$ 1,165,527	\$ 1,208,493	\$ 1,259,321	\$ 14,374,724
Operating Expenses															
15	Depreciation	\$ -	\$ 268,555	\$ 271,440	\$ 275,684	\$ 279,312	\$ 282,074	\$ 284,800	\$ 288,058	\$ 292,742	\$ 297,615	\$ 303,085	\$ 312,383	\$ 325,213	\$ 3,480,961
16	Property Tax ⁽¹⁾	\$ -	\$ 185,987	\$ 185,987	\$ 185,987	\$ 185,987	\$ 185,987	\$ 185,987	\$ 185,987	\$ 185,987	\$ 185,987	\$ 185,987	\$ 185,987	\$ 185,987	\$ 2,231,844
17	O&M Savings FERC Account 887 ⁽³⁾	\$ -	\$ (39,994)	\$ (39,994)	\$ (39,994)	\$ (39,994)	\$ (39,994)	\$ (39,994)	\$ (39,994)	\$ (39,994)	\$ (39,994)	\$ (39,994)	\$ (39,994)	\$ (39,994)	\$ (479,932)
18	PSC Assessment ⁽²⁾	\$ 2,049	\$ 2,886	\$ 2,921	\$ 2,960	\$ 2,990	\$ 3,016	\$ 3,045	\$ 3,079	\$ 3,132	\$ 3,172	\$ 3,236	\$ 3,340	\$ 3,468	\$ 37,245
19	Total Operating Expenses (Lines 15 + 16 + 17 + 18)	\$ 2,049	\$ 417,434	\$ 420,353	\$ 424,637	\$ 428,295	\$ 431,082	\$ 433,838	\$ 437,130	\$ 441,866	\$ 446,779	\$ 452,313	\$ 461,716	\$ 474,674	\$ 5,270,118
20	Total Revenue Requirement (Lines 13 + 19)	\$ 1,024,546	\$ 1,443,154	\$ 1,460,252	\$ 1,480,141	\$ 1,495,207	\$ 1,507,974	\$ 1,522,400	\$ 1,539,419	\$ 1,565,928	\$ 1,585,827	\$ 1,617,840	\$ 1,670,209	\$ 1,733,994	\$ 19,644,842

Notes:
⁽¹⁾ Property taxes estimated using an effective rate of 1.418% - (2021-00183- WPD-2.4F)
⁽²⁾ PSC Assessment estimated using a rate of .2% (2021-00183-WPD-2.4C)
⁽³⁾ O&M Savings - same as 2021 savings as noted in 2021-00183 DR AG Set 2 No 84 Attachment D
⁽⁴⁾ Rate of Return as filed in 2021-00183 Schedule J-1.1 / J-1.2
⁽⁵⁾ Cost of Removal - same as 2021 as noted in 2021-00183 DR AG Set 2 No 84 Attachment D

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SMRP Form 1.2

COLUMBIA GAS OF KENTUCKY, INC.

**ANNUAL ADJUSTMENT TO THE SAFETY MODIFICATION AND REPLACEMENT PROGRAM ("SMRP")
 RATE OF RETURN**

Line No.	Capital Structure	Ratio	Cost	Weighted Cost	Tax Gross-up @ 24.95%	Rate of Return Adjusted for Income Taxes
1	Short term debt	3.11%	1.40%	0.04%		0.04%
2	Long term debt	44.25%	4.56%	2.02%		2.02%
3	Common equity	52.64%	10.300%	5.42%	1.80%	7.22%
4	Total	100.00%		7.48%	1.80%	9.29%

COLUMBIA GAS OF KENTUCKY, INC
 ANNUAL ADJUSTMENT TO THE SAFETY MODIFICATION AND REPLACEMENT PROGRAM ("SMRP")
 CAPITAL AND OPERATING COSTS

Line No.	Description	Acct. No.	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	TOTAL 2020
1	Mains	376	\$822,196	\$2,004,747	\$2,143,359	\$1,678,558	\$1,513,404	\$1,705,747	\$1,921,142	\$2,798,606	\$2,062,977	\$3,305,345	\$5,118,235	\$6,019,737	\$31,094,053
2	Mains - In-Line Inspections	376													\$0
3	Plant Regulators	378	\$23,798	\$58,026	\$62,038	\$48,585	\$43,805	\$49,372	\$55,606	\$81,004	\$59,712	\$95,671	\$148,144	\$174,238	\$900,000
4	Plant Regulators - LP Program	378	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5	Service Lines	380	\$208,804	\$509,124	\$544,326	\$426,286	\$384,343	\$433,190	\$487,892	\$710,732	\$523,912	\$839,423	\$1,299,824	\$1,528,769	\$7,896,627
6	Meter Installations	382	\$1,410	\$3,437	\$3,675	\$2,878	\$2,595	\$2,925	\$3,294	\$4,799	\$3,537	\$5,668	\$8,776	\$10,322	\$53,316
7	House Regulators	383	\$1,846	\$4,502	\$4,813	\$3,770	\$3,399	\$3,831	\$4,314	\$6,285	\$4,633	\$7,423	\$11,494	\$13,518	\$69,827
8	GPS Devices	387	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9	Gas Plant Investment		\$1,058,054	\$2,579,838	\$2,758,212	\$2,160,077	\$1,947,545	\$2,195,064	\$2,472,249	\$3,601,426	\$2,654,772	\$4,253,530	\$6,586,474	\$7,746,583	\$40,013,824
10	Mains Retirements	376	(\$166,254)	(\$228,600)	(\$415,636)	(\$457,200)	(\$498,763)	(\$519,545)	(\$415,636)	(\$384,463)	(\$446,809)	(\$374,072)	(\$166,254)	(\$83,127)	(\$4,156,359)
11	Mains - In-Line Inspections Retirements	376													\$0
12	Plant Regulators Retirements	378	(\$4,812)	(\$4,812)	(\$6,015)	(\$8,421)	(\$12,030)	(\$12,030)	(\$12,030)	(\$12,030)	(\$12,030)	(\$12,030)	(\$12,030)	(\$12,030)	(\$120,300)
13	Plant Regulators - LP Program Retirements	378	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14	Service Lines Retirements	380	(\$52,777)	(\$63,333)	(\$73,888)	(\$94,999)	(\$100,277)	(\$105,555)	(\$110,832)	(\$94,999)	(\$84,444)	(\$105,555)	(\$105,555)	(\$63,333)	(\$1,055,547)
15	Meter Installations Retirements	382	(\$285)	(\$285)	(\$356)	(\$499)	(\$713)	(\$713)	(\$713)	(\$713)	(\$713)	(\$713)	(\$713)	(\$713)	(\$7,129)
16	House Regulators Retirements	383	(\$373)	(\$373)	(\$467)	(\$653)	(\$933)	(\$933)	(\$933)	(\$933)	(\$933)	(\$933)	(\$933)	(\$933)	(\$9,330)
17	GPS Devices Retirements	387	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
18	Total Retirements		(\$224,501)	(\$297,403)	(\$496,362)	(\$561,772)	(\$612,716)	(\$638,776)	(\$540,144)	(\$493,138)	(\$544,929)	(\$493,303)	(\$285,485)	(\$160,136)	(\$5,348,665)
19	Reserve Retirements		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
20	Mains Cost of Removal	376	\$19,694	\$24,431	\$31,643	\$35,974	\$39,714	\$37,300	\$40,523	\$40,438	\$40,564	\$44,765	\$40,641	\$26,717	\$422,406
21	Mains - In-Line Inspections Cost of Removal	376													\$0
22	Plant Regulators Cost of Removal	378	\$229	\$229	\$286	\$400	\$572	\$572	\$572	\$572	\$572	\$572	\$572	\$572	\$5,716
23	Plant Regulators - LP Program Cost of Removal	378	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24	Service Lines Cost of Removal	380	\$44,909	\$54,225	\$72,588	\$82,571	\$93,942	\$88,291	\$98,740	\$100,327	\$101,982	\$112,910	\$100,402	\$67,191	\$1,018,077
25	Meter Installations Cost of Removal	382	\$25	\$25	\$32	\$45	\$64	\$64	\$64	\$64	\$64	\$64	\$64	\$64	\$636
26	House Regulators Cost of Removal	383	\$3	\$3	\$3	\$5	\$6	\$7	\$6	\$6	\$6	\$6	\$6	\$7	\$65
27	GPS Devices Cost of Removal	387	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
28	Cost of Removal		\$64,860	\$78,913	\$104,552	\$118,995	\$134,298	\$126,233	\$139,905	\$141,407	\$143,188	\$158,317	\$141,685	\$94,549	\$1,446,900

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SMRP Form 2.0

Columbia Gas of Kentucky, Inc.
Annual Adjustment to the Safety Modification and Replacement Program
2022 Plant Additions and Depreciation

<u>Line No.</u>	<u>Description</u> (1)	<u>Account Number</u> (2)	<u>2022 Beginning Plant Balance</u> (3)	(4)	(5)	<u>2022 Additions & Retirements</u> (6)	(7)	<u>2022 Ending Plant Balance</u> (8)=(6)+(3)
<u>Additions</u>								
1	Mains	376	109,151,306	NA	NA	31,094,053	NA	140,245,358
2	Mains - In-Line Inspections	376	-	NA	NA	-	NA	-
3	Plant Regulators	378	1,197,457	NA	NA	900,000	NA	2,097,457
4	Plant Regulators - LP Program	378	3,348,545	NA	NA	-	NA	3,348,545
5	Service Lines	380	41,524,934	NA	NA	7,896,627	NA	49,421,560
6	Meter Installations	382	268,946	NA	NA	53,316	NA	322,262
7	House Regulators	383	323,466	NA	NA	69,827	NA	393,293
8	GPS Devices	387	213,381	NA	NA	-	NA	213,381
9	Total Additions		156,028,035		-	40,013,824	-	196,041,859
<u>Retirements</u>								
10	Mains	376	(8,951,245)	NA	NA	(4,156,359)	NA	(13,107,604)
11	Mains - In-Line Inspections	376	-	NA	NA	-	NA	-
12	Plant Regulators	378	(124,977)	NA	NA	(120,300)	NA	(245,277)
13	Plant Regulators - LP Program	378	(194,723)	NA	NA	-	NA	(194,723)
14	Service Lines	380	(8,670,362)	NA	NA	(1,055,547)	NA	(9,725,909)
15	Meter Installations	382	(77,823)	NA	NA	(7,129)	NA	(84,952)
16	House Regulators	383	(16,618)	NA	NA	(9,330)	NA	(25,948)
17	GPS Devices	387	-	NA	NA	-	NA	-
18	Total Retirements		(18,035,748)		-	(5,348,665)	-	(23,384,413)
19	<u>Total Plant</u>		<u>137,992,287</u>		<u>-</u>	<u>34,665,159</u>	<u>-</u>	<u>172,657,446</u>
<u>Cost of Removal</u>								
20	Mains	376	1,264,673			422,406		1,687,079
21	Mains - In-Line Inspections	376	-			-		-
22	Plant Regulators	378	10,825			5,716		16,541
23	Plant Regulators - LP Program	378	10,280			-		10,280
24	Service Lines	380	6,073,862			1,018,077		7,091,939
25	Meter Installations	382	636			636		1,272
26	House Regulators	383	65			65		130
27	GPS Devices	387	-			-		-
28	Total Cost of Removal		7,360,341			1,446,900		8,807,241

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SMRP Form 2.1

COLUMBIA GAS OF KENTUCKY, INC.
ANNUAL ADJUSTMENT TO THE SAFETY MODIFICATION AND REPLACEMENT PROGRAM ("SMRP")
JANUARY 2022 BOOK DEPRECIATION

Line No.	Description (1)	Account No. (2)	January Beginning Plant Balance (3)	Monthly Depr Rates (4)	January Depr on Beginning Balance (5)=(3)*(4)	January Additions and Retirements (6)	Current Month Depr on Adds/Ret (7)=(4)*(6)*50%	Current Month Book Depreciation (8)=(5)+(7)	January Ending Plant Balance (9)=(6)+(3)
Additions									
1	Mains	376	109,151,306	0.15%	161,908	822,196	610	162,518	109,973,501
2	Mains - In-Line Inspections	376	0	0.15%	0	0	0	0	0
3	Plant Regulators	378	1,197,457	0.21%	2,505	23,798	25	2,530	1,221,255
4	Plant Regulators - LP Program	378	3,348,545	0.21%	7,004	0	0	7,004	3,348,545
5	Service Lines	380	41,524,934	0.33%	137,724	208,804	346	138,071	41,733,738
6	Meter Installations	382	268,946	0.15%	397	1,410	1	398	270,356
7	House Regulators	383	323,466	0.16%	528	1,846	2	530	325,312
8	GPS Devices	387	213,381	0.27%	567	0	0	567	213,381
9	Total Additions		156,028,035		310,633	1,058,054	983	311,617	157,086,089
Retirements									
10	Mains	376	(8,951,245)	0.15%	(13,278)	(166,254)	(123)	(13,401)	(9,117,499)
11	Mains - In-Line Inspections	376	0	0.15%	0	0	0	0	0
12	Plant Regulators	378	(124,977)	0.21%	(261)	(4,812)	(5)	(266)	(129,789)
13	Plant Regulators - LP Program	378	(194,723)	0.21%	(407)	0	0	(407)	(194,723)
14	Service Lines	380	(8,670,362)	0.33%	(28,757)	(52,777)	(88)	(28,844)	(8,723,139)
15	Meter Installations	382	(77,823)	0.15%	(115)	(285)	(0)	(115)	(78,108)
16	House Regulators	383	(16,618)	0.16%	(27)	(373)	(0)	(27)	(16,991)
17	GPS Devices	387	0	0.27%	0	0	0	0	0
18	Total Retirements		(18,035,748)		(42,845)	(224,501)	(216)	(43,061)	(18,260,249)
19	Total Plant		137,992,287		267,788	833,553	767	268,555	138,825,840
Cost of Removal									
20	Mains	376	1,264,673			19,694			1,284,368
21	Mains - In-Line Inspections	376	0			0			0
22	Plant Regulators	378	10,825			229			11,054
23	Plant Regulators - LP Program	378	10,280			0			10,280
24	Service Lines	380	6,073,862			44,909			6,118,770
25	Meter Installations	382	636			25			661
26	House Regulators	383	65			3			68
27	GPS Devices	387	0			0			0
28	Total Cost of Removal		7,360,341		0	64,860	0	0	7,425,201
29	Mains/Services Depreciation				257,598		745	258,343	
30	All Other Depreciation				10,190		22	10,212	

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SMRP Form 2.2

COLUMBIA GAS OF KENTUCKY, INC.
ANNUAL ADJUSTMENT TO THE SAFETY MODIFICATION AND REPLACEMENT PROGRAM ("SMRP"
FEBRUARY 2022 BOOK DEPRECIATION

Line No.	Description	Account No.	February Beginning Plant Balance	Monthly Depr Rates	February Depr on Beginning Balance	February Additions and Retirements	Current Month Depr on Adds/Ret	Current Month Book Depreciation	February Ending Plant Balance
	(1)	(2)	(3)	(4)	(5)=(3)*(4)	(6)	(7)=(4)*(6)*50%	(8)=(5)+(7)	(9)=(6)+(3)
Additions									
1	Mains	376	109,973,501	0.15%	163,127	2,004,747	1,487	164,614	111,978,249
2	Mains - In-Line Inspections	376	0	0.15%	0	0	0	0	0
3	Plant Regulators	378	1,221,255	0.21%	2,554	58,026	61	2,615	1,279,282
4	Plant Regulators - LP Program	378	3,348,545	0.21%	7,004	0	0	7,004	3,348,545
5	Service Lines	380	41,733,738	0.33%	138,417	509,124	844	139,261	42,242,862
6	Meter Installations	382	270,356	0.15%	399	3,437	3	401	273,793
7	House Regulators	383	325,312	0.16%	531	4,502	4	535	329,814
8	GPS Devices	387	213,381	0.27%	567	0	0	567	213,381
9	Total Additions		157,086,089		312,600	2,579,838	2,398	314,998	159,665,927
Retirements									
10	Mains	376	(9,117,499)	0.15%	(13,524)	(228,600)	(170)	(13,694)	(9,346,099)
11	Mains - In-Line Inspections	376	0	0.15%	0	0	0	0	0
12	Plant Regulators	378	(129,789)	0.21%	(271)	(4,812)	(5)	(277)	(134,601)
13	Plant Regulators - LP Program	378	(194,723)	0.21%	(407)	0	0	(407)	(194,723)
14	Service Lines	380	(8,723,139)	0.33%	(28,932)	(63,333)	(105)	(29,037)	(8,786,472)
15	Meter Installations	382	(78,108)	0.15%	(115)	(285)	(0)	(115)	(78,393)
16	House Regulators	383	(16,991)	0.16%	(28)	(373)	(0)	(28)	(17,364)
17	GPS Devices	387	0	0.27%	0	0	0	0	0
18	Total Retirements		(18,260,249)		(43,278)	(297,403)	(280)	(43,558)	(18,557,652)
19	Total Plant		138,825,840		269,322	2,282,435	2,118	271,440	141,108,275
Cost of Removal									
20	Mains	376	1,284,368			24,431			1,308,799
21	Mains - In-Line Inspections	376	0			0			0
22	Plant Regulators	378	11,054			229			11,282
23	Plant Regulators - LP Program	378	10,280			0			10,280
24	Service Lines	380	6,118,770			54,225			6,172,995
25	Meter Installations	382	661			25			687
26	House Regulators	383	68			3			71
27	GPS Devices	387	0			0			0
28	Total Cost of Removal		7,425,201		0	78,913	0	0	7,504,114
29	Mains/Services Depreciation				259,088		2,057	261,145	
30	All Other Depreciation				10,234		61	10,295	

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SMRP Form 2.3

COLUMBIA GAS OF KENTUCKY, INC.
ANNUAL ADJUSTMENT TO THE SAFETY MODIFICATION AND REPLACEMENT PROGRAM ("SMRP"
MARCH 2022 BOOK DEPRECIATION

Line No.	Description	Account No.	March Beginning Plant Balance	Monthly Depr Rates	March Depr on Beginning Balance	March Additions and Retirements	Current Month Depr on Adds/Ret	Current Month Book Depreciation	March Ending Plant Balance
	(1)	(2)	(3)	(4)	(5)=(3)*(4)	(6)	(7)=(4)*(6)*50%	(8)=(5)+(7)	(9)=(6)+(3)
Additions									
1	Mains	376	111,978,249	0.15%	166,101	2,143,359	1,590	167,691	114,121,608
2	Mains - In-Line Inspections	376	0	0.15%	0	0	0	0	0
3	Plant Regulators	378	1,279,282	0.21%	2,676	62,038	65	2,741	1,341,320
4	Plant Regulators - LP Program	378	3,348,545	0.21%	7,004	0	0	7,004	3,348,545
5	Service Lines	380	42,242,862	0.33%	140,105	544,326	903	141,008	42,787,188
6	Meter Installations	382	273,793	0.15%	404	3,675	3	407	277,468
7	House Regulators	383	329,814	0.16%	539	4,813	4	543	334,628
8	GPS Devices	387	213,381	0.27%	567	0	0	567	213,381
9	Total Additions		159,665,927		317,396	2,758,212	2,564	319,960	162,424,139
Retirements									
10	Mains	376	(9,346,099)	0.15%	(13,863)	(415,636)	(308)	(14,172)	(9,761,735)
11	Mains - In-Line Inspections	376	0	0.15%	0	0	0	0	0
12	Plant Regulators	378	(134,601)	0.21%	(282)	(6,015)	(6)	(288)	(140,616)
13	Plant Regulators - LP Program	378	(194,723)	0.21%	(407)	0	0	(407)	(194,723)
14	Service Lines	380	(8,786,472)	0.33%	(29,142)	(73,888)	(123)	(29,264)	(8,860,360)
15	Meter Installations	382	(78,393)	0.15%	(116)	(356)	(0)	(116)	(78,749)
16	House Regulators	383	(17,364)	0.16%	(28)	(467)	(0)	(29)	(17,831)
17	GPS Devices	387	0	0.27%	0	0	0	0	0
18	Total Retirements		(18,557,652)		(43,838)	(496,362)	(438)	(44,276)	(19,054,014)
19	Total Plant		141,108,275		273,558	2,261,850	2,126	275,684	143,370,125
Cost of Removal									
20	Mains	376	1,308,799			31,643			1,340,442
21	Mains - In-Line Inspections	376	0			0			0
22	Plant Regulators	378	11,282			286			11,568
23	Plant Regulators - LP Program	378	10,280			0			10,280
24	Service Lines	380	6,172,995			72,588			6,245,583
25	Meter Installations	382	687			32			718
26	House Regulators	383	71			3			74
27	GPS Devices	387	0			0			0
28	Total Cost of Removal		7,504,114		0	104,552	0	0	7,608,665
29	Mains/Services Depreciation				263,201		2,062	265,263	
30	All Other Depreciation				10,357		65	10,421	

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SMRP Form 2.4

COLUMBIA GAS OF KENTUCKY, INC.
ANNUAL ADJUSTMENT TO THE SAFETY MODIFICATION AND REPLACEMENT PROGRAM ("SMRP"
APRIL 2022 BOOK DEPRECIATION

Line No.	Description	Account No.	April Beginning Plant Balance	Monthly Depr Rates	April Depr on Beginning Balance	April Additions and Retirements	Current Month Depr on Adds/Ret	Current Month Book Depreciation	April Ending Plant Balance
	(1)	(2)	(3)	(4)	(5)=(3)*(4)	(6)	(7)=(4)*(6)*50%	(8)=(5)+(7)	(9)=(6)+(3)
Additions									
1	Mains	376	114,121,608	0.15%	169,280	1,678,558	1,245	170,525	115,800,166
2	Mains - In-Line Inspections	376	0	0.15%	0	0	0	0	0
3	Plant Regulators	378	1,341,320	0.21%	2,806	48,585	51	2,856	1,389,905
4	Plant Regulators - LP Program	378	3,348,545	0.21%	7,004	0	0	7,004	3,348,545
5	Service Lines	380	42,787,188	0.33%	141,911	426,286	707	142,618	43,213,474
6	Meter Installations	382	277,468	0.15%	409	2,878	2	411	280,347
7	House Regulators	383	334,628	0.16%	547	3,770	3	550	338,397
8	GPS Devices	387	213,381	0.27%	567	0	0	567	213,381
9	Total Additions		162,424,139		322,524	2,160,077	2,008	324,532	164,584,215
Retirements									
10	Mains	376	(9,761,735)	0.15%	(14,480)	(457,200)	(339)	(14,819)	(10,218,935)
11	Mains - In-Line Inspections	376	0	0.15%	0	0	0	0	0
12	Plant Regulators	378	(140,616)	0.21%	(294)	(8,421)	(9)	(303)	(149,037)
13	Plant Regulators - LP Program	378	(194,723)	0.21%	(407)	0	0	(407)	(194,723)
14	Service Lines	380	(8,860,360)	0.33%	(29,387)	(94,999)	(158)	(29,544)	(8,955,359)
15	Meter Installations	382	(78,749)	0.15%	(116)	(499)	(0)	(117)	(79,248)
16	House Regulators	383	(17,831)	0.16%	(29)	(653)	(1)	(30)	(18,484)
17	GPS Devices	387	0	0.27%	0	0	0	0	0
18	Total Retirements		(19,054,014)		(44,713)	(561,772)	(506)	(45,220)	(19,615,786)
19	Total Plant		143,370,125		277,810	1,598,305	1,502	279,312	144,968,430
Cost of Removal									
20	Mains	376	1,340,442			35,974			1,376,416
21	Mains - In-Line Inspections	376	0			0			0
22	Plant Regulators	378	11,568			400			11,968
23	Plant Regulators - LP Program	378	10,280			0			10,280
24	Service Lines	380	6,245,583			82,571			6,328,154
25	Meter Installations	382	718			45			763
26	House Regulators	383	74			5			79
27	GPS Devices	387	0			0			0
28	Total Cost of Removal		7,608,665		0	118,995	0	0	7,727,660
29	Mains/Services Depreciation				267,324		1,455	268,780	
30	All Other Depreciation				10,486		46	10,532	

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COLUMBIA GAS OF KENTUCKY, INC.
ANNUAL ADJUSTMENT TO THE SAFETY MODIFICATION AND REPLACEMENT PROGRAM ("SMRP")
MAY 2022 BOOK DEPRECIATION

Line No.	Description (1)	Account No. (2)	May Beginning Plant Balance (3)	Monthly Depr Rates (4)	May Depr on Beginning Balance (5)=(3)*(4)	May Additions and Retirements (6)	Current Month Depr on Adds/Ret (7)=(4)*(6)*50%	Current Month Book Depreciation (8)=(5)+(7)	May Ending Plant Balance (9)=(6)+(3)
Additions									
1	Mains	376	115,800,166	0.15%	171,770	1,513,404	1,122	172,893	117,313,570
2	Mains - In-Line Inspections	376	0	0.15%	0	0	0	0	0
3	Plant Regulators	378	1,389,905	0.21%	2,907	43,805	46	2,953	1,433,710
4	Plant Regulators - LP Program	378	3,348,545	0.21%	7,004	0	0	7,004	3,348,545
5	Service Lines	380	43,213,474	0.33%	143,325	384,343	637	143,962	43,597,817
6	Meter Installations	382	280,347	0.15%	414	2,595	2	415	282,942
7	House Regulators	383	338,397	0.16%	553	3,399	3	555	341,796
8	GPS Devices	387	213,381	0.27%	567	0	0	567	213,381
9	Total Additions		164,584,215		326,540	1,947,545	1,810	328,350	166,531,761
Retirements									
10	Mains	376	(10,218,935)	0.15%	(15,158)	(498,763)	(370)	(15,528)	(10,717,698)
11	Mains - In-Line Inspections	376	0	0.15%	0	0	0	0	0
12	Plant Regulators	378	(149,037)	0.21%	(312)	(12,030)	(13)	(324)	(161,067)
13	Plant Regulators - LP Program	378	(194,723)	0.21%	(407)	0	0	(407)	(194,723)
14	Service Lines	380	(8,955,359)	0.33%	(29,702)	(100,277)	(166)	(29,868)	(9,055,636)
15	Meter Installations	382	(79,248)	0.15%	(117)	(713)	(1)	(117)	(79,961)
16	House Regulators	383	(18,484)	0.16%	(30)	(933)	(1)	(31)	(19,417)
17	GPS Devices	387	0	0.27%	0	0	0	0	0
18	Total Retirements		(19,615,786)		(45,726)	(612,716)	(550)	(46,276)	(20,228,502)
19	Total Plant		144,968,430		280,814	1,334,829	1,260	282,074	146,303,259
Cost of Removal									
20	Mains	376	1,376,416			39,714			1,416,131
21	Mains - In-Line Inspections	376	0			0			0
22	Plant Regulators	378	11,968			572			12,540
23	Plant Regulators - LP Program	378	10,280			0			10,280
24	Service Lines	380	6,328,154			93,942			6,422,096
25	Meter Installations	382	763			64			827
26	House Regulators	383	79			6			85
27	GPS Devices	387	0			0			0
28	Total Cost of Removal		7,727,660		0	134,298	0	0	7,861,958
29	Mains/Services Depreciation				270,235		1,224	271,459	
30	All Other Depreciation				10,579		37	10,615	

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COLUMBIA GAS OF KENTUCKY, INC.
ANNUAL ADJUSTMENT TO THE SAFETY MODIFICATION AND REPLACEMENT PROGRAM ("SMRP")
JUNE 2022 BOOK DEPRECIATION

Line No.	Description (1)	Account No. (2)	June Beginning Plant Balance (3)	Monthly Depr Rates (4)	June Depr on Beginning Balance (5)=(3)*(4)	June Additions and Retirements (6)	Current Month Depr on Adds/Ret (7)=(4)*(6)*50%	Current Month Book Depreciation (8)=(5)+(7)	June Ending Plant Balance (9)=(6)+(3)
Additions									
1	Mains	376	117,313,570	0.15%	174,015	1,705,747	1,265	175,280	119,019,317
2	Mains - In-Line Inspections	376	0	0.15%	0	0	0	0	0
3	Plant Regulators	378	1,433,710	0.21%	2,999	49,372	52	3,050	1,483,082
4	Plant Regulators - LP Program	378	3,348,545	0.21%	7,004	0	0	7,004	3,348,545
5	Service Lines	380	43,597,817	0.33%	144,599	433,190	718	145,318	44,031,008
6	Meter Installations	382	282,942	0.15%	417	2,925	2	419	285,866
7	House Regulators	383	341,796	0.16%	558	3,831	3	561	345,626
8	GPS Devices	387	213,381	0.27%	567	0	0	567	213,381
9	Total Additions		166,531,761		330,160	2,195,064	2,040	332,201	168,726,825
Retirements									
10	Mains	376	(10,717,698)	0.15%	(15,898)	(519,545)	(385)	(16,283)	(11,237,243)
11	Mains - In-Line Inspections	376	0	0.15%	0	0	0	0	0
12	Plant Regulators	378	(161,067)	0.21%	(337)	(12,030)	(13)	(349)	(173,097)
13	Plant Regulators - LP Program	378	(194,723)	0.21%	(407)	0	0	(407)	(194,723)
14	Service Lines	380	(9,055,636)	0.33%	(30,035)	(105,555)	(175)	(30,210)	(9,161,191)
15	Meter Installations	382	(79,961)	0.15%	(118)	(713)	(1)	(118)	(80,674)
16	House Regulators	383	(19,417)	0.16%	(32)	(933)	(1)	(32)	(20,350)
17	GPS Devices	387	0	0.27%	0	0	0	0	0
18	Total Retirements		(20,228,502)		(46,826)	(638,776)	(574)	(47,401)	(20,867,278)
19	Total Plant		146,303,259		283,334	1,556,288	1,466	284,800	147,859,547
Cost of Removal									
20	Mains	376	1,416,131			37,300			1,453,431
21	Mains - In-Line Inspections	376	0			0			0
22	Plant Regulators	378	12,540			572			13,111
23	Plant Regulators - LP Program	378	10,280			0			10,280
24	Service Lines	380	6,422,096			88,291			6,510,387
25	Meter Installations	382	827			64			890
26	House Regulators	383	85			7			92
27	GPS Devices	387	0			0			0
28	Total Cost of Removal		7,861,958		0	126,233	0	0	7,988,190
29	Mains/Services Depreciation				272,682		1,423	274,105	
30	All Other Depreciation				10,652		43	10,695	

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COLUMBIA GAS OF KENTUCKY, INC.
ANNUAL ADJUSTMENT TO THE SAFETY MODIFICATION AND REPLACEMENT PROGRAM ("SMRP"
JULY 2022 BOOK DEPRECIATION

Line No.	Description	Account No.	July Beginning Plant Balance	Monthly Depr Rates	July Depr on Beginning Balance	July Additions and Retirements	Current Month Depr on Adds/Ret	Current Month Book Depreciation	July Ending Plant Balance
	(1)	(2)	(3)	(4)	(5)=(3)*(4)	(6)	(7)=(4)*(6)*50%	(8)=(5)+(7)	(9)=(6)+(3)
Additions									
1	Mains	376	119,019,317	0.15%	176,545	1,921,142	1,425	177,970	120,940,459
2	Mains - In-Line Inspections	376	0	0.15%	0	0	0	0	0
3	Plant Regulators	378	1,483,082	0.21%	3,102	55,606	58	3,160	1,538,688
4	Plant Regulators - LP Program	378	3,348,545	0.21%	7,004	0	0	7,004	3,348,545
5	Service Lines	380	44,031,008	0.33%	146,036	487,892	809	146,845	44,518,900
6	Meter Installations	382	285,866	0.15%	422	3,294	2	424	289,161
7	House Regulators	383	345,626	0.16%	565	4,314	4	568	349,941
8	GPS Devices	387	213,381	0.27%	567	0	0	567	213,381
9	Total Additions		168,726,825		334,241	2,472,249	2,298	336,539	171,199,074
Retirements									
10	Mains	376	(11,237,243)	0.15%	(16,669)	(415,636)	(308)	(16,977)	(11,652,879)
11	Mains - In-Line Inspections	376	0	0.15%	0	0	0	0	0
12	Plant Regulators	378	(173,097)	0.21%	(362)	(12,030)	(13)	(375)	(185,127)
13	Plant Regulators - LP Program	378	(194,723)	0.21%	(407)	0	0	(407)	(194,723)
14	Service Lines	380	(9,161,191)	0.33%	(30,385)	(110,832)	(184)	(30,568)	(9,272,023)
15	Meter Installations	382	(80,674)	0.15%	(119)	(713)	(1)	(120)	(81,387)
16	House Regulators	383	(20,350)	0.16%	(33)	(933)	(1)	(34)	(21,283)
17	GPS Devices	387	0	0.27%	0	0	0	0	0
18	Total Retirements		(20,867,278)		(47,975)	(540,144)	(506)	(48,481)	(21,407,422)
19	Total Plant		147,859,547		286,266	1,932,105	1,792	288,058	149,791,652
Cost of Removal									
20	Mains	376	1,453,431			40,523			1,493,954
21	Mains - In-Line Inspections	376	0			0			0
22	Plant Regulators	378	13,111			572			13,683
23	Plant Regulators - LP Program	378	10,280			0			10,280
24	Service Lines	380	6,510,387			98,740			6,609,127
25	Meter Installations	382	890			64			954
26	House Regulators	383	92			6			98
27	GPS Devices	387	0			0			0
28	Total Cost of Removal		7,988,190		0	139,905	0	0	8,128,095
29	Mains/Services Depreciation				275,528		1,742	277,270	
30	All Other Depreciation				10,738		50	10,788	

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SMRP Form 2.8

COLUMBIA GAS OF KENTUCKY, INC.
ANNUAL ADJUSTMENT TO THE SAFETY MODIFICATION AND REPLACEMENT PROGRAM ("SMRP"
AUGUST 2022 BOOK DEPRECIATION

Line No.	Description	Account No.	August Beginning Plant Balance	Monthly Depr Rates	August Depr on Beginning Balance	August Additions and Retirements	Current Month Depr on Adds/Ret	Current Month Book Depreciation	August Ending Plant Balance
	(1)	(2)	(3)	(4)	(5)=(3)*(4)	(6)	(7)=(4)*(6)*50%	(8)=(5)+(7)	(9)=(6)+(3)
Additions									
1	Mains	376	120,940,459	0.15%	179,395	2,798,606	2,076	181,471	123,739,065
2	Mains - In-Line Inspections	376	0	0.15%	0	0	0	0	0
3	Plant Regulators	378	1,538,688	0.21%	3,218	81,004	85	3,303	1,619,692
4	Plant Regulators - LP Program	378	3,348,545	0.21%	7,004	0	0	7,004	3,348,545
5	Service Lines	380	44,518,900	0.33%	147,654	710,732	1,179	148,833	45,229,632
6	Meter Installations	382	289,161	0.15%	427	4,799	4	430	293,959
7	House Regulators	383	349,941	0.16%	572	6,285	5	577	356,226
8	GPS Devices	387	213,381	0.27%	567	0	0	567	213,381
9	Total Additions		171,199,074		338,837	3,601,426	3,348	342,185	174,800,500
Retirements									
10	Mains	376	(11,652,879)	0.15%	(17,285)	(384,463)	(285)	(17,570)	(12,037,342)
11	Mains - In-Line Inspections	376	0	0.15%	0	0	0	0	0
12	Plant Regulators	378	(185,127)	0.21%	(387)	(12,030)	(13)	(400)	(197,157)
13	Plant Regulators - LP Program	378	(194,723)	0.21%	(407)	0	0	(407)	(194,723)
14	Service Lines	380	(9,272,023)	0.33%	(30,752)	(94,999)	(158)	(30,910)	(9,367,022)
15	Meter Installations	382	(81,387)	0.15%	(120)	(713)	(1)	(121)	(82,100)
16	House Regulators	383	(21,283)	0.16%	(35)	(933)	(1)	(36)	(22,216)
17	GPS Devices	387	0	0.27%	0	0	0	0	0
18	Total Retirements		(21,407,422)		(48,987)	(493,138)	(457)	(49,443)	(21,900,560)
19	Total Plant		149,791,652		289,851	3,108,288	2,891	292,742	152,899,940
Cost of Removal									
20	Mains	376	1,493,954			40,438			1,534,392
21	Mains - In-Line Inspections	376	0			0			0
22	Plant Regulators	378	13,683			572			14,254
23	Plant Regulators - LP Program	378	10,280			0			10,280
24	Service Lines	380	6,609,127			100,327			6,709,454
25	Meter Installations	382	954			64			1,017
26	House Regulators	383	98			6			105
27	GPS Devices	387	0			0			0
28	Total Cost of Removal		8,128,095		0	141,407	0	0	8,269,502
29	Mains/Services Depreciation				279,012		2,812	281,824	
30	All Other Depreciation				10,838		80	10,918	

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SMRP Form 2.9

COLUMBIA GAS OF KENTUCKY, INC.
ANNUAL ADJUSTMENT TO THE SAFETY MODIFICATION AND REPLACEMENT PROGRAM ("SMRP"
SEPTEMBER 2022 BOOK DEPRECIATION

Line No.	Description (1)	Account No. (2)	September Beginning Plant Balance (3)	Monthly Depr Rates (4)	September Depr on Beginning Balance (5)=(3)*(4)	September Additions and Retirements (6)	Current Month Depr on Adds/Ret (7)=(4)*(6)*50%	Current Month Book Depreciation (8)=(5)+(7)	September Ending Plant Balance (9)=(6)+(3)
Additions									
1	Mains	376	123,739,065	0.15%	183,546	2,062,977	1,530	185,076	125,802,042
2	Mains - In-Line Inspections	376	0	0.15%	0	0	0	0	0
3	Plant Regulators	378	1,619,692	0.21%	3,388	59,712	62	3,450	1,679,404
4	Plant Regulators - LP Program	378	3,348,545	0.21%	7,004	0	0	7,004	3,348,545
5	Service Lines	380	45,229,632	0.33%	150,012	523,912	869	150,880	45,753,545
6	Meter Installations	382	293,959	0.15%	434	3,537	3	436	297,497
7	House Regulators	383	356,226	0.16%	582	4,633	4	586	360,858
8	GPS Devices	387	213,381	0.27%	567	0	0	567	213,381
9	Total Additions		174,800,500		345,532	2,654,772	2,468	348,000	177,455,272
Retirements									
10	Mains	376	(12,037,342)	0.15%	(17,855)	(446,809)	(331)	(18,187)	(12,484,151)
11	Mains - In-Line Inspections	376	0	0.15%	0	0	0	0	0
12	Plant Regulators	378	(197,157)	0.21%	(412)	(12,030)	(13)	(425)	(209,187)
13	Plant Regulators - LP Program	378	(194,723)	0.21%	(407)	0	0	(407)	(194,723)
14	Service Lines	380	(9,367,022)	0.33%	(31,067)	(84,444)	(140)	(31,207)	(9,451,466)
15	Meter Installations	382	(82,100)	0.15%	(121)	(713)	(1)	(122)	(82,813)
16	House Regulators	383	(22,216)	0.16%	(36)	(933)	(1)	(37)	(23,149)
17	GPS Devices	387	0	0.27%	0	0	0	0	0
18	Total Retirements		(21,900,560)		(49,900)	(544,929)	(485)	(50,385)	(22,445,489)
19	Total Plant		152,899,940		295,633	2,109,843	1,982	297,615	155,009,783
Cost of Removal									
20	Mains	376	1,534,392			40,564			1,574,956
21	Mains - In-Line Inspections	376	0			0			0
22	Plant Regulators	378	14,254			572			14,826
23	Plant Regulators - LP Program	378	10,280			0			10,280
24	Service Lines	380	6,709,454			101,982			6,811,436
25	Meter Installations	382	1,017			64			1,081
26	House Regulators	383	105			6			111
27	GPS Devices	387	0			0			0
28	Total Cost of Removal		8,269,502		0	143,188	0	0	8,412,690
29	Mains/Services Depreciation				284,635		1,927	286,563	
30	All Other Depreciation				10,997		55	11,052	

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SMRP Form 2.10

COLUMBIA GAS OF KENTUCKY, INC.
ANNUAL ADJUSTMENT TO THE SAFETY MODIFICATION AND REPLACEMENT PROGRAM ("SMRP"
OCTOBER 2022 BOOK DEPRECIATION

Line No.	Description (1)	Account No. (2)	October Beginning Plant Balance (3)	Monthly Depr Rates (4)	October Depr on Beginning Balance (5)=(3)*(4)	October Additions and Retirements (6)	Current Month Depr on Adds/Ret (7)=(4)*(6)*50%	Current Month Book Depreciation (8)=(5)+(7)	October Ending Plant Balance (9)=(6)+(3)
Additions									
1	Mains	376	125,802,042	0.15%	186,606	3,305,345	2,451	189,058	129,107,387
2	Mains - In-Line Inspections	376	0	0.15%	0	0	0	0	0
3	Plant Regulators	378	1,679,404	0.21%	3,513	95,671	100	3,613	1,775,075
4	Plant Regulators - LP Program	378	3,348,545	0.21%	7,004	0	0	7,004	3,348,545
5	Service Lines	380	45,753,545	0.33%	151,749	839,423	1,392	153,141	46,592,968
6	Meter Installations	382	297,497	0.15%	439	5,668	4	443	303,164
7	House Regulators	383	360,858	0.16%	589	7,423	6	595	368,281
8	GPS Devices	387	213,381	0.27%	567	0	0	567	213,381
9	Total Additions		177,455,272		350,468	4,253,530	3,954	354,422	181,708,802
Retirements									
10	Mains	376	(12,484,151)	0.15%	(18,518)	(374,072)	(277)	(18,796)	(12,858,223)
11	Mains - In-Line Inspections	376	0	0.15%	0	0	0	0	0
12	Plant Regulators	378	(209,187)	0.21%	(438)	(12,030)	(13)	(450)	(221,217)
13	Plant Regulators - LP Program	378	(194,723)	0.21%	(407)	0	0	(407)	(194,723)
14	Service Lines	380	(9,451,466)	0.33%	(31,347)	(105,555)	(175)	(31,522)	(9,557,021)
15	Meter Installations	382	(82,813)	0.15%	(122)	(713)	(1)	(123)	(83,526)
16	House Regulators	383	(23,149)	0.16%	(38)	(933)	(1)	(39)	(24,082)
17	GPS Devices	387	0	0.27%	0	0	0	0	0
18	Total Retirements		(22,445,489)		(50,870)	(493,303)	(466)	(51,337)	(22,938,792)
19	Total Plant		155,009,783		299,598	3,760,227	3,487	303,085	158,770,010
Cost of Removal									
20	Mains	376	1,574,956			44,765			1,619,721
21	Mains - In-Line Inspections	376	0			0			0
22	Plant Regulators	378	14,826			572			15,397
23	Plant Regulators - LP Program	378	10,280			0			10,280
24	Service Lines	380	6,811,436			112,910			6,924,346
25	Meter Installations	382	1,081			64			1,144
26	House Regulators	383	111			6			117
27	GPS Devices	387	0			0			0
28	Total Cost of Removal		8,412,690		0	158,317	0	0	8,571,006
29	Mains/Services Depreciation				288,490		3,391	291,881	
30	All Other Depreciation				11,107		96	11,204	

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SMRP Form 2.11

COLUMBIA GAS OF KENTUCKY, INC.
ANNUAL ADJUSTMENT TO THE SAFETY MODIFICATION AND REPLACEMENT PROGRAM ("SMRP"
NOVEMBER 2022 BOOK DEPRECIATION

Line No.	Description (1)	Account No. (2)	November Beginning Plant Balance (3)	Monthly Depr Rates (4)	November Depr on Beginning Balance (5)=(3)*(4)	November Additions and Retirements (6)	Current Month Depr on Adds/Ret (7)=(4)*(6)*50%	Current Month Book Depreciation (8)=(5)+(7)	November Ending Plant Balance (9)=(6)+(3)
Additions									
1	Mains	376	129,107,387	0.15%	191,509	5,118,235	3,796	195,305	134,225,622
2	Mains - In-Line Inspections	376	0	0.15%	0	0	0	0	0
3	Plant Regulators	378	1,775,075	0.21%	3,713	148,144	155	3,868	1,923,220
4	Plant Regulators - LP Program	378	3,348,545	0.21%	7,004	0	0	7,004	3,348,545
5	Service Lines	380	46,592,968	0.33%	154,533	1,299,824	2,156	156,689	47,892,792
6	Meter Installations	382	303,164	0.15%	447	8,776	6	454	311,940
7	House Regulators	383	368,281	0.16%	602	11,494	9	611	379,775
8	GPS Devices	387	213,381	0.27%	567	0	0	567	213,381
9	Total Additions		181,708,802		358,375	6,586,474	6,122	364,498	188,295,275
Retirements									
10	Mains	376	(12,858,223)	0.15%	(19,073)	(166,254)	(123)	(19,196)	(13,024,477)
11	Mains - In-Line Inspections	376	0	0.15%	0	0	0	0	0
12	Plant Regulators	378	(221,217)	0.21%	(463)	(12,030)	(13)	(475)	(233,247)
13	Plant Regulators - LP Program	378	(194,723)	0.21%	(407)	0	0	(407)	(194,723)
14	Service Lines	380	(9,557,021)	0.33%	(31,697)	(105,555)	(175)	(31,872)	(9,662,576)
15	Meter Installations	382	(83,526)	0.15%	(123)	(713)	(1)	(124)	(84,239)
16	House Regulators	383	(24,082)	0.16%	(39)	(933)	(1)	(40)	(25,015)
17	GPS Devices	387	0	0.27%	0	0	0	0	0
18	Total Retirements		(22,938,792)		(51,803)	(285,485)	(312)	(52,115)	(23,224,277)
19	Total Plant		158,770,010		306,572	6,300,989	5,810	312,383	165,070,998
Cost of Removal									
20	Mains	376	1,619,721			40,641			1,660,362
21	Mains - In-Line Inspections	376	0			0			0
22	Plant Regulators	378	15,397			572			15,969
23	Plant Regulators - LP Program	378	10,280			0			10,280
24	Service Lines	380	6,924,346			100,402			7,024,748
25	Meter Installations	382	1,144			64			1,208
26	House Regulators	383	117			6			124
27	GPS Devices	387	0			0			0
28	Total Cost of Removal		8,571,006		0	141,685	0	0	8,712,691
29	Mains/Services Depreciation				295,272		5,653	300,925	
30	All Other Depreciation				11,300		157	11,457	

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SMRP Form 2.12

COLUMBIA GAS OF KENTUCKY, INC.
ANNUAL ADJUSTMENT TO THE SAFETY MODIFICATION AND REPLACEMENT PROGRAM ("SMRP"
DECEMBER 2022 BOOK DEPRECIATION

Line No.	Description	Account No.	December Beginning Plant Balance	Monthly Depr Rates	December Depr on Beginning Balance	December Additions and Retirements	Current Month Depr on Adds/Ret	Current Month Book Depreciation	December Ending Plant Balance
	(1)	(2)	(3)	(4)	(5)=(3)*(4)	(6)	(7)=(4)*(6)*50%	(8)=(5)+(7)	(9)=(6)+(3)
Additions									
1	Mains	376	134,225,622	0.15%	199,101	6,019,737	4,465	203,566	140,245,358
2	Mains - In-Line Inspections	376	0	0.15%	0	0	0	0	0
3	Plant Regulators	378	1,923,220	0.21%	4,023	174,238	182	4,205	2,097,457
4	Plant Regulators - LP Program	378	3,348,545	0.21%	7,004	0	0	7,004	3,348,545
5	Service Lines	380	47,892,792	0.33%	158,844	1,528,769	2,535	161,380	49,421,560
6	Meter Installations	382	311,940	0.15%	460	10,322	8	468	322,262
7	House Regulators	383	379,775	0.16%	620	13,518	11	631	393,293
8	GPS Devices	387	213,381	0.27%	567	0	0	567	213,381
9	Total Additions		188,295,275		370,620	7,746,583	7,201	377,821	196,041,859
Retirements									
10	Mains	376	(13,024,477)	0.15%	(19,320)	(83,127)	(62)	(19,381)	(13,107,604)
11	Mains - In-Line Inspections	376	0	0.15%	0	0	0	0	0
12	Plant Regulators	378	(233,247)	0.21%	(488)	(12,030)	(13)	(500)	(245,277)
13	Plant Regulators - LP Program	378	(194,723)	0.21%	(407)	0	0	(407)	(194,723)
14	Service Lines	380	(9,662,576)	0.33%	(32,048)	(63,333)	(105)	(32,153)	(9,725,909)
15	Meter Installations	382	(84,239)	0.15%	(124)	(713)	(1)	(125)	(84,952)
16	House Regulators	383	(25,015)	0.16%	(41)	(933)	(1)	(42)	(25,948)
17	GPS Devices	387	0	0.27%	0	0	0	0	0
18	Total Retirements		(23,224,277)		(52,427)	(160,136)	(181)	(52,608)	(23,384,413)
19	Total Plant		165,070,998		318,193	7,586,447	7,020	325,213	172,657,446
Cost of Removal									
20	Mains	376	1,660,362			26,717			1,687,079
21	Mains - In-Line Inspections	376	0			0			0
22	Plant Regulators	378	15,969			572			16,541
23	Plant Regulators - LP Program	378	10,280			0			10,280
24	Service Lines	380	7,024,748			67,191			7,091,939
25	Meter Installations	382	1,208			64			1,272
26	House Regulators	383	124			7			130
27	GPS Devices	387	0			0			0
28	Total Cost of Removal		8,712,691		0	94,549	0	0	8,807,241
29	Mains/Services Depreciation				306,579		6,833	313,412	
30	All Other Depreciation				11,614		187	11,801	

Columbia Gas of Kentucky, Inc.
Calculation of Accumulated Deferred Income Tax
Annual Adjustment to the Safety Modification and Replacement Program

Ln. No.	MACRS 20 Year Tax Depr Rates	Year	2017 Jan-Sept Additions	2017 Oct-Dec Additions	2018 Additions	2019 Additions	2020 Additions	2021 Additions	2022 Additions	Annual Tax Depreciation	Cost of Removal	Book Depreciation	Difference	Deferred Tax @ [1] [2] 24.95%	Accumulated Deferred Income Taxes-Fed NOL	ADIT Normalization Adjustment	Accumulated Deferred Inc. Taxes
	(1)	(2)	(3)	(4)	(5)	(5)	(6)	(7)	(8)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
			(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)
1	Total Plant Additions		#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	40,013,824								
2																	
3	0.03750	1	1,659,688	7,462,981						9,122,669	1,181,242	58,900	10,245,011	3,651,494	(1,063,610)	-	2,587,884
4	0.07219	2	83,298	359,071	6,999,162					7,441,531	1,291,769	529,127	8,204,173	2,072,300	22,720	-	4,682,903
5	0.06677	3	77,044	332,112	1,159,291	13,325,890				14,894,337	1,276,059	1,095,936	15,074,460	3,784,531	4,326	-	8,471,761
6	0.06177	4	71,274	307,242	1,072,251	1,641,042	14,081,338			17,173,147	1,545,897	1,823,052	16,895,992	4,237,247	-	-	12,709,008
7	0.05713	5	65,921	284,163	991,957	1,517,833	1,974,473	15,019,584		19,853,931	1,446,900	2,660,671	18,640,160	4,670,788	-	(3,069,879)	14,309,917
8	0.05285	6	60,982	262,875	917,444	1,404,171	1,826,230	1,873,596	15,011,953	21,357,251	1,446,900	3,480,961	19,323,190	4,839,701	-	-	19,149,617
9	0.04888	7	56,401	243,128	848,712	1,298,694	1,689,474	1,732,927	1,875,205	7,744,541		3,480,961	4,263,580	1,080,933	-	-	20,230,550
10	0.04522	8	52,178	224,923	784,958	1,201,400	1,562,566	1,603,158	1,734,416	7,163,599		3,480,961	3,682,638	934,702	-	-	21,165,253
11	0.04462	9	51,486	221,939	726,182	1,111,153	1,445,504	1,482,734	1,604,535	6,643,533		3,480,961	3,162,572	804,736	-	-	21,969,988
12	0.04461	10	51,474	221,889	716,548	1,027,953	1,336,919	1,371,652	1,484,007	6,210,442		3,480,961	2,729,481	696,675	-	-	22,666,663
13	0.04462	11	51,486	221,939	716,387	1,014,313	1,236,815	1,268,616	1,372,830	5,882,386		3,480,961	2,401,425	614,829	-	-	23,281,492
14	0.04461	12	51,474	221,889	716,548	1,014,086	1,220,404	1,173,625	1,269,706	5,667,732		3,480,961	2,186,771	561,269	-	-	23,842,761
15	0.04462	13	51,486	221,939	716,387	1,014,313	1,220,130	1,158,053	1,174,633	5,556,941		3,480,961	2,075,980	533,631	-	-	24,376,392
16	0.04461	14	51,474	221,889	716,548	1,014,086	1,220,404	1,157,794	1,159,048	5,541,243		3,480,961	2,060,282	529,710	-	-	24,906,102
17	0.04462	15	51,486	221,939	716,387	1,014,313	1,220,130	1,158,053	1,158,788	5,541,096		3,480,961	2,060,135	529,678	-	-	25,435,779
18	0.04461	16	51,474	221,889	716,548	1,014,086	1,220,404	1,157,794	1,159,048	5,541,243		3,480,961	2,060,282	529,710	-	-	25,965,489
19	0.04462	17	51,486	221,939	716,387	1,014,313	1,220,130	1,158,053	1,158,788	5,541,096		3,480,961	2,060,135	529,678	-	-	26,495,167
20	0.04461	18	51,474	221,889	716,548	1,014,086	1,220,404	1,157,794	1,159,048	5,541,243		3,480,961	2,060,282	529,710	-	-	27,024,877
21	0.04462	19	51,486	221,939	716,387	1,014,313	1,220,130	1,158,053	1,158,788	5,541,096		3,480,961	2,060,135	529,678	-	-	27,554,555
22	0.04461	20	51,474	221,889	716,548	1,014,086	1,220,404	1,157,794	1,159,048	5,541,243		3,480,961	2,060,282	529,710	-	-	28,084,265
23	0.02231	21	25,743	110,969	716,387	1,014,313	1,220,130	1,158,053	1,158,788	5,404,383		3,480,961	1,923,422	487,731	-	-	28,571,995
24		22	-	-	358,274	1,014,086	1,220,404	1,157,794	1,159,048	4,909,606		3,480,961	1,428,645	360,727	-	-	28,932,722
25						507,157	1,220,130	1,158,053	1,158,788	4,044,128		3,480,961	563,167	140,510	-	-	29,073,232
26							610,202	1,157,794	1,159,048	2,927,044		3,480,961	(553,917)	(138,203)	-	-	28,935,029
27								579,026	1,158,788	1,737,814		3,480,961	(1,743,147)	(434,915)	-	-	28,500,114
28								1,580,755	8,329,296								
29			2,770,289	12,250,432	22,455,841	35,205,687	40,406,725	40,000,000	39,434,301	192,523,275	8,188,767	72,305,951					

Notes:
[1] Includes adjustment for state disallowance on 2017 bonus tax depreciation as calculated on Form 2.1 pages 4.
[2] Deferred Taxes calculated beginning 1/1/2018 using 21% Corporate Tax Rate and 5% State Tax Rate.

**Columbia Gas of Kentucky, Inc.
Calculation of Accumulated Deferred Income Tax
Annual Adjustment to the Safety Modification and Replacement Program**

Ln. No.	MACRS 20 Year Tax Depr Rates (1)	2017 Jan-Sept Year (2)	2017 Jan-Sept Additions (3)	2017 Oct-Dec Additions (4)	2018 Additions (5)	2019 Additions (6)	2020 Additions (7)	2021 Additions (8)	2022 Additions (9)	Annual Tax Depreciation (10)	Cost of Removal (11)	Book Depreciation (12)	Difference (13)	Deferred Tax @ 24.95% [3] (14)	Accumulated Deferred Income Taxes-Fed NOL (15)	ADIT Normalization Adjustment (16)	Accumulated Deferred Inc. Taxes (17)
1	AMRP Plant Additions [1]	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	38,990,680							
2	Composite Tax Rate [2]		59.406%	59.406%	28.814%	35.898%	35.898%	35.898%	35.898%								
3	0.03750	1	1,446,706	7,455,623						8,902,329	1,177,207	55,213	10,024,323	3,899,462	(1,034,612)	-	2,864,850
4	0.07219	2	69,583	358,597	6,976,634					7,404,814	1,290,694	515,514	8,179,994	2,040,909	22,420	-	4,928,179
5	0.06677	3	64,359	331,674	1,138,776	13,286,595				14,821,404	1,272,690	1,074,081	15,020,013	3,747,493	4,263	-	8,679,935
6	0.06177	4	59,539	306,837	1,053,277	1,605,259	13,735,438			16,760,350	1,515,896	1,748,148	16,528,098	4,123,760	-	-	12,803,695
7	0.05713	5	55,067	283,788	974,404	1,484,736	1,659,487	14,944,932		19,402,414	1,440,484	2,558,597	18,284,301	4,561,933	-	(2,994,588)	14,371,040
8	0.05285	6	50,941	262,528	901,209	1,373,553	1,534,893	1,805,615	14,934,096	20,862,835	1,440,483	3,350,969	18,952,349	4,728,611	-	-	19,099,651
9	0.04888	7	47,115	242,807	833,693	1,270,376	1,419,954	1,670,050	1,804,306	7,288,301		3,350,969	3,937,332	982,364	-	-	20,082,015
10	0.04522	8	43,587	224,626	771,068	1,175,203	1,313,291	1,544,990	1,668,840	6,741,605		3,350,969	3,390,636	845,964	-	-	20,927,979
11	0.04462	9	43,009	221,646	713,332	1,086,924	1,214,904	1,428,935	1,543,870	6,252,620		3,350,969	2,901,651	723,962	-	-	21,651,941
12	0.04461	10	42,999	221,596	703,868	1,005,538	1,123,642	1,321,884	1,427,899	5,847,426		3,350,969	2,496,457	622,866	-	-	22,274,807
13	0.04462	11	43,009	221,646	703,710	992,196	1,039,507	1,222,586	1,320,925	5,543,579		3,350,969	2,192,610	547,056	-	-	22,821,863
14	0.04461	12	42,999	221,596	703,868	991,974	1,025,714	1,131,042	1,221,700	5,338,893		3,350,969	1,987,924	495,987	-	-	23,317,850
15	0.04462	13	43,009	221,646	703,710	992,196	1,025,484	1,116,035	1,130,222	5,232,302		3,350,969	1,881,333	469,393	-	-	23,787,243
16	0.04461	14	42,999	221,596	703,868	991,974	1,025,714	1,115,785	1,115,226	5,217,162		3,350,969	1,866,193	465,615	-	-	24,252,858
17	0.04462	15	43,009	221,646	703,710	992,196	1,025,484	1,116,035	1,114,976	5,217,056		3,350,969	1,866,087	465,589	-	-	24,718,447
18	0.04461	16	42,999	221,596	703,868	991,974	1,025,714	1,115,785	1,115,226	5,217,162		3,350,969	1,866,193	465,615	-	-	25,184,062
19	0.04462	17	43,009	221,646	703,710	992,196	1,025,484	1,116,035	1,114,976	5,217,056		3,350,969	1,866,087	465,589	-	-	25,649,651
20	0.04461	18	42,999	221,596	703,868	991,974	1,025,714	1,115,785	1,115,226	5,217,162		3,350,969	1,866,193	465,615	-	-	26,115,266
21	0.04462	19	43,009	221,646	703,710	992,196	1,025,484	1,116,035	1,114,976	5,217,056		3,350,969	1,866,087	465,589	-	-	26,580,855
22	0.04461	20	42,999	221,596	703,868	991,974	1,025,714	1,115,785	1,115,226	5,217,162		3,350,969	1,866,193	465,615	-	-	27,046,470
23	0.02231	21	21,504	110,823	703,710	992,196	1,025,484	1,116,035	1,114,976	5,084,728		3,350,969	1,733,759	432,573	-	-	27,479,043
24		22			351,934	991,974	1,025,714	1,115,785	1,115,226	4,600,633		3,350,969	1,249,664	311,791	-	-	27,790,834
25						496,098	1,025,484	1,116,035	1,114,976	3,752,593		3,350,969	401,624	100,205	-	-	27,891,039
26							512,857	1,115,785	1,115,226	2,743,868		3,350,969	(607,101)	(151,472)	-	-	27,739,567
27								558,017	1,114,976	1,672,993		3,350,969	(1,677,976)	(418,655)	-	-	27,320,912
28									557,613	557,613							
29			2,374,447	12,236,753	22,159,791	34,689,302	35,861,161	39,018,971	38,990,683	183,100,510	8,137,454	69,619,961					

Notes:

[1] Plant additions eligible for repairs tax deduction.

[2] Composite rate including repairs (15.42% for 2017, 25.84% for 2018, and 33.22% for 2019-2021) and mixed services 263A (4.01%) and bonus tax (50% for January-September 2017 and October-December 2017) deductions.

[3] Deferred Taxes calculated beginning 1/1/2018 using 21% Corporate Tax Rate and 5% State Tax Rate.

	2017	2017	2018	2019	2020	2021	2022
Repairs %	15.42%	15.42%	25.84%	33.22%	33.22%	33.22%	33.22%
263a %	4.01%	4.01%	4.01%	4.01%	4.01%	4.01%	4.01%
Bonus Tax	3.39%	3.39%	2.97%	2.68%	2.68%	2.68%	2.68%
	40.59%	40.59%	0.00%	0.00%	0.00%	0.00%	0.00%
	18.81%	18.81%	28.81%	35.90%	35.90%	35.90%	35.90%

Calculation of State Disallowance on Bonus Tax Depreciation for 2017 Additions

Year	State Tax Depr	State vs. Fed Tax Depr	State ADIT		Total ADIT Adj
			on Disallowed Bonus	Fed Benefit ADIT	
2017	#REF!	#REF!	#REF!	#REF!	#REF!
2018	#REF!	#REF!	#REF!	#REF!	#REF!
2019	#REF!	#REF!	#REF!	#REF!	#REF!
2020	#REF!	#REF!	#REF!	#REF!	#REF!
2021	#REF!	#REF!	#REF!	#REF!	#REF!
2022	#REF!	#REF!	#REF!	#REF!	#REF!
2023	#REF!	#REF!	#REF!	#REF!	#REF!
2024	#REF!	#REF!	#REF!	#REF!	#REF!
2025	#REF!	#REF!	#REF!	#REF!	#REF!
2026	#REF!	#REF!	#REF!	#REF!	#REF!
2027	#REF!	#REF!	#REF!	#REF!	#REF!
2028	#REF!	#REF!	#REF!	#REF!	#REF!
2029	#REF!	#REF!	#REF!	#REF!	#REF!
2030	#REF!	#REF!	#REF!	#REF!	#REF!
2031	#REF!	#REF!	#REF!	#REF!	#REF!
2032	#REF!	#REF!	#REF!	#REF!	#REF!
2033	#REF!	#REF!	#REF!	#REF!	#REF!
2034	#REF!	#REF!	#REF!	#REF!	#REF!
2035	#REF!	#REF!	#REF!	#REF!	#REF!
2036	#REF!	#REF!	#REF!	#REF!	#REF!
2037	#REF!	#REF!	#REF!	#REF!	#REF!

Columbia Gas of Kentucky, Inc.
Calculation of Accumulated Deferred Income Tax
Annual Adjustment to the Safety Modification and Replacement Program

Ln. No.	MACRS 20 Year Tax Depr Rates	Year	2017 Jan-Sept Additions	2017 Oct-Dec Additions	2018 Additions	2019 Additions	2020 Additions	2021 Additions	2022 Additions	Annual Tax Depreciation	Cost of Removal	Book Depreciation	Difference	Deferred Tax @ 24.95% [3]	Accumulated Deferred Income Taxes-Fed NOL	ADIT Normalization Adjustment	Accumulated Deferred Inc. Taxes
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)
1	Plant Additions [1]		#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	1,023,144								
2	Composite Tax Rate [2]		52.005%	52.005%	4.010%	4.010%	4.010%	4.010%	4.010%								
3	0.03750	1	212,982	7,358						220,340	4,035	3,687	220,688	85,848	(28,998)	-	56,850
4	0.07219	2	13,715	474	22,528					36,717	1,075	13,613	24,179	6,033	300	-	63,183
5	0.06677	3	12,685	438	20,515	39,295				72,933	3,368	21,855	54,446	13,584	63	-	76,830
6	0.06177	4	11,735	405	18,974	35,783	345,900			412,797	30,001	74,904	367,894	91,789	-	-	168,619
7	0.05713	5	10,854	375	17,553	33,097	314,986	74,652		451,517	6,417	102,074	355,860	88,787	-	(75,291)	182,115
8	0.05285	6	10,041	347	16,235	30,618	291,337	67,981	77,857	494,416	6,417	129,992	370,841	92,525	-	-	274,640
9	0.04888	7	9,286	321	15,019	28,318	269,520	62,877	70,899	456,240		129,992	326,248	81,399	-	-	356,039
10	0.04522	8	8,591	297	13,890	26,197	249,275	58,168	65,576	421,994		129,992	292,002	72,854	-	-	428,893
11	0.04462	9	8,477	293	12,850	24,229	230,600	53,799	60,665	390,913		129,992	260,921	65,100	-	-	493,993
12	0.04461	10	8,475	293	12,680	22,415	213,277	49,768	56,108	363,016		129,992	233,024	58,139	-	-	552,132
13	0.04462	11	8,477	293	12,677	22,117	197,308	46,030	51,905	338,807		129,992	208,815	52,099	-	-	604,231
14	0.04461	12	8,475	293	12,680	22,112	194,690	42,583	48,006	328,839		129,992	198,847	49,612	-	-	653,843
15	0.04462	13	8,477	293	12,677	22,117	194,646	42,018	44,411	324,639		129,992	194,647	48,564	-	-	702,407
16	0.04461	14	8,475	293	12,680	22,112	194,690	42,009	43,822	324,081		129,992	194,089	48,425	-	-	750,832
17	0.04462	15	8,477	293	12,677	22,117	194,646	42,018	43,812	324,040		129,992	194,048	48,415	-	-	799,247
18	0.04461	16	8,475	293	12,680	22,112	194,690	42,009	43,822	324,081		129,992	194,089	48,425	-	-	847,672
19	0.04462	17	8,477	293	12,677	22,117	194,646	42,018	43,812	324,040		129,992	194,048	48,415	-	-	896,087
20	0.04461	18	8,475	293	12,680	22,112	194,690	42,009	43,822	324,081		129,992	194,089	48,425	-	-	944,512
21	0.04462	19	8,477	293	12,677	22,117	194,646	42,018	43,812	324,040		129,992	194,048	48,415	-	-	992,927
22	0.04461	20	8,475	293	12,680	22,112	194,690	42,009	43,822	324,081		129,992	194,089	48,425	-	-	1,041,352
23	0.02231	21	4,239	146	12,677	22,117	194,646	42,018	43,812	319,655		129,992	189,663	47,321	-	-	1,088,673
24		22			6,340	22,112	194,690	42,009	43,822	308,973		129,992	178,981	44,656	-	-	1,133,329
25						11,059	194,646	42,018	43,812	291,535		129,992	161,543	40,305	-	-	1,173,634
26							97,345	42,009	43,822	183,176		129,992	53,184	13,269	-	-	1,186,903
27								21,009	43,812	64,821		129,992	(65,171)	(16,260)	-	-	1,170,643
28									21,911	21,911							
29			395,840	13,677	296,046	516,385	4,545,564	981,029	1,023,142	7,771,683	51,313	2,815,983					

Notes:
[1] Plant additions not eligible for repairs tax deduction.
[2] Composite rate including mixed services 263A (4.01%) and bonus tax (50% for January-September 2017 and October-December 2017) deductions.
[3] Deferred Taxes calculated beginning 1/1/2018 using 21% Corporate Tax Rate and 5% State Tax Rate.

	2017	2017	2018	2019	2020	2021	2022
Repairs %	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
263a %	4.01%	4.01%	4.01%	4.01%	4.01%	4.01%	4.01%
Bonus Tax	48.00%	48.00%	0.00%	0.00%	0.00%	0.00%	0.00%
	4.01%	4.01%	4.01%	4.01%	4.01%	4.01%	4.01%

Calculation of State Disallowance on Bonus Tax Depreciation for 2017 Additions

Year	State ADIT				Total ADIT Adj
	State Tax Depr	Tax Depr	Bonus	ADIT	
2017	#REF!	#REF!	#REF!	#REF!	#REF!
2018	#REF!	#REF!	#REF!	#REF!	#REF!
2019	#REF!	#REF!	#REF!	#REF!	#REF!
2020	#REF!	#REF!	#REF!	#REF!	#REF!
2021	#REF!	#REF!	#REF!	#REF!	#REF!
2022	#REF!	#REF!	#REF!	#REF!	#REF!
2023	#REF!	#REF!	#REF!	#REF!	#REF!
2024	#REF!	#REF!	#REF!	#REF!	#REF!
2025	#REF!	#REF!	#REF!	#REF!	#REF!
2026	#REF!	#REF!	#REF!	#REF!	#REF!
2027	#REF!	#REF!	#REF!	#REF!	#REF!
2028	#REF!	#REF!	#REF!	#REF!	#REF!
2029	#REF!	#REF!	#REF!	#REF!	#REF!
2030	#REF!	#REF!	#REF!	#REF!	#REF!
2031	#REF!	#REF!	#REF!	#REF!	#REF!
2032	#REF!	#REF!	#REF!	#REF!	#REF!
2033	#REF!	#REF!	#REF!	#REF!	#REF!
2034	#REF!	#REF!	#REF!	#REF!	#REF!
2035	#REF!	#REF!	#REF!	#REF!	#REF!
2036	#REF!	#REF!	#REF!	#REF!	#REF!
2037	#REF!	#REF!	#REF!	#REF!	#REF!

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Columbia Gas of Kentucky, Inc.
Calculation of State Disallowance on Bonus Tax Depreciation for 2017 Additions

SMRP Form 2.14

<u>Ln.</u>	<u>Year</u>	<u>State Tax Depr</u>	<u>State ADIT</u>			<u>Total ADIT Adj</u>	<u>Cumulative ADIT Adj</u>
			<u>State vs. Fed Tax Depr</u>	<u>on Disallowed Bonus</u>	<u>Fed Benefit ADIT</u>		
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
1	2017	563,277	8,559,392	513,564	(179,747)	333,816	333,816
2	2018	1,084,346	(641,977)	(32,099)	6,741	(25,358)	308,458
3	2019	1,002,933	(593,777)	(29,689)	6,235	(23,454)	285,004
4	2020	927,830	(549,314)	(27,466)	5,768	(21,698)	263,306
5	2021	858,134	(508,050)	(25,402)	5,335	(20,068)	243,238
6	2022	793,845	(469,988)	(23,499)	4,935	(18,565)	224,674
7	2023	734,213	(434,684)	(21,734)	4,564	(17,170)	207,504
8	2024	679,237	(402,136)	(20,107)	4,222	(15,884)	191,619
9	2025	670,224	(396,799)	(19,840)	4,166	(15,674)	175,946
10	2026	670,074	(396,711)	(19,836)	4,165	(15,670)	160,276
11	2027	670,224	(396,799)	(19,840)	4,166	(15,674)	144,602
12	2028	670,074	(396,711)	(19,836)	4,165	(15,670)	128,932
13	2029	670,224	(396,799)	(19,840)	4,166	(15,674)	113,258
14	2030	670,074	(396,711)	(19,836)	4,165	(15,670)	97,588
15	2031	670,224	(396,799)	(19,840)	4,166	(15,674)	81,915
16	2032	670,074	(396,711)	(19,836)	4,165	(15,670)	66,245
17	2033	670,224	(396,799)	(19,840)	4,166	(15,674)	50,571
18	2034	670,074	(396,711)	(19,836)	4,165	(15,670)	34,901
19	2035	670,224	(396,799)	(19,840)	4,166	(15,674)	19,227
20	2036	670,074	(396,711)	(19,836)	4,165	(15,670)	3,557
21	2037	335,112	(198,400)	(9,920)	2,083	(7,837)	(4,280)
22	Total	15,020,719	2	85,594	(89,874)	(4,280)	-

COLUMBIA GAS OF KENTUCKY, INC.
ANNUAL ADJUSTMENT TO THE SAFETY MODIFICATION AND REPLACEMENT PROGRAM ("SMRP")
REVENUE REQUIREMENT AS INCLUDED IN RATE CASE 2021-00183

Line No.	Description	Footnote B	Footnote B	Footnote B	Footnote B	Footnote A	Footnote A	Footnote A	Footnote A	Footnote A	Footnote A	Footnote A	Footnote A	Year 2021 Totals		
		Cumulative Balance as of Aug-20	Sep-20	Oct-20	Nov-20	Dec-20	Jan-21	Feb-21	Mar-21	Apr-21	May-21	Jun-21	Jul-21		Aug-21	
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	
SMRP Investment																
1	Plant In-Service	\$ 92,992,486	\$ 2,760,137	\$ 3,071,977	\$ 8,232,652	\$ 8,970,786	\$ 1,057,689	\$ 2,578,946	\$ 2,757,259	\$ 2,159,330	\$ 1,946,872	\$ 2,194,305	\$ 2,471,394	\$ 3,600,181		
2	Retirements	\$ (10,423,091)	\$ (294,564)	\$ (392,996)	\$ (622,651)	\$ (955,620)	\$ (245,885)	\$ (302,260)	\$ (393,593)	\$ (449,232)	\$ (501,699)	\$ (472,065)	\$ (514,538)	\$ (515,290)		
3	Additions Net of Retirements	\$ 82,569,395	\$ 2,465,573	\$ 2,678,981	\$ 7,610,001	\$ 8,015,166	\$ 811,804	\$ 2,276,686	\$ 2,363,666	\$ 1,710,098	\$ 1,445,173	\$ 1,722,240	\$ 1,956,856	\$ 3,084,891		
4	SMRP Investment Monthly Balances	\$ 82,569,395	\$ 85,034,968	\$ 87,713,949	\$ 95,323,950	\$ 103,339,116	\$ 104,150,920	\$ 106,427,606	\$ 108,791,272	\$ 110,501,370	\$ 111,946,543	\$ 113,668,783	\$ 115,625,639	\$ 118,710,530	\$ 103,369,542	
Accumulated Depreciation																
5	Monthly Depreciation Expense	\$ (3,448,115)	\$ (162,000)	\$ (166,000)	\$ (170,000)	\$ (180,000)	\$ (191,840)	\$ (194,514)	\$ (198,531)	\$ (202,057)	\$ (204,788)	\$ (207,527)	\$ (210,706)	\$ (215,060)		
6	Retirements	\$ 10,423,091	\$ 294,564	\$ 392,996	\$ 622,651	\$ 955,620	\$ 245,885	\$ 302,260	\$ 393,593	\$ 449,232	\$ 501,699	\$ 472,065	\$ 514,538	\$ 515,290		
7	Cost of Removal	\$ 5,411,656	\$ 175,598	\$ 122,851	\$ 140,368	\$ 62,967	\$ 64,860	\$ 78,913	\$ 104,552	\$ 118,995	\$ 134,298	\$ 126,233	\$ 139,905	\$ 141,407		
8	Monthly Accumulated Depreciation Activity	\$ 12,386,632	\$ 308,162	\$ 349,847	\$ 593,019	\$ 838,587	\$ 118,905	\$ 186,658	\$ 299,614	\$ 366,170	\$ 431,209	\$ 443,771	\$ 443,771	\$ 441,637		
9	Accumulated Depreciation	\$ 12,386,632	\$ 12,694,794	\$ 13,044,641	\$ 13,637,660	\$ 14,476,247	\$ 14,595,152	\$ 14,781,811	\$ 15,081,425	\$ 15,447,595	\$ 15,878,804	\$ 16,269,575	\$ 16,713,311	\$ 17,154,947	\$ 14,781,738	
10	ADIT	\$ (10,829,081)	\$ (11,229,081)	\$ (11,629,081)	\$ (12,029,081)	\$ (12,429,081)	\$ (12,842,417)	\$ (12,975,826)	\$ (13,109,235)	\$ (13,242,644)	\$ (13,376,053)	\$ (13,509,462)	\$ (13,642,871)	\$ (13,776,280)	\$ (12,663,092)	
11	Net Rate Base (Lines 4 + 9 + 10)	\$ 84,126,946	\$ 86,500,681	\$ 89,129,509	\$ 96,932,529	\$ 105,386,282	\$ 105,903,655	\$ 108,233,591	\$ 110,763,462	\$ 112,706,321	\$ 114,449,294	\$ 116,428,895	\$ 118,696,078	\$ 122,089,197	\$ 105,488,188	
12	Rate of Return	0.71%	0.71%	0.71%	0.71%	0.71%	0.71%	0.71%	0.71%	0.71%	0.71%	0.71%	0.71%	0.71%	9.28%	
13	Return on Net Rate Base	\$ 600,537	\$ 617,482	\$ 636,248	\$ 691,949	\$ 752,296	\$ 755,989	\$ 772,621	\$ 790,681	\$ 804,550	\$ 816,992	\$ 831,123	\$ 847,307	\$ 871,529	\$ 9,789,304	
14	Operating Expenses															
15	Depreciation	\$ -	\$ 162,000	\$ 166,000	\$ 170,000	\$ 180,000	\$ 191,840	\$ 194,514	\$ 198,531	\$ 202,057	\$ 204,788	\$ 207,527	\$ 210,706	\$ 215,060	\$ 2,303,023	
16	Property Tax ⁽¹⁾	\$ -	\$ 72,363	\$ 72,363	\$ 72,363	\$ 72,363	\$ 118,840	\$ 118,840	\$ 118,840	\$ 118,840	\$ 118,840	\$ 118,840	\$ 118,840	\$ 118,840	\$ 1,240,172	
17	O&M Savings FERC Account 887	\$ -	\$ (39,994)	\$ (39,994)	\$ (39,994)	\$ (39,994)	\$ (39,994)	\$ (39,994)	\$ (39,994)	\$ (39,994)	\$ (39,994)	\$ (39,994)	\$ (39,994)	\$ (39,994)	\$ (479,932)	
18	PSC Assessment ⁽²⁾	\$ -	\$ 2,090	\$ 2,100	\$ 2,110	\$ 2,120	\$ 2,127	\$ 2,132	\$ 2,139	\$ 2,146	\$ 1,989	\$ 2,026	\$ 2,067	\$ 2,101	\$ 25,147	
19	Total Operating Expenses (Lines 15 + 16 + 17 + 18)	\$ -	\$ 196,459	\$ 200,469	\$ 204,479	\$ 214,489	\$ 272,813	\$ 275,492	\$ 279,516	\$ 283,048	\$ 285,623	\$ 288,399	\$ 291,619	\$ 296,007	\$ 3,088,410	
20	Total Revenue Requirement (Lines 13 + 19)	\$ 600,537	\$ 813,940	\$ 836,716	\$ 896,428	\$ 966,785	\$ 1,028,802	\$ 1,048,113	\$ 1,070,196	\$ 1,087,598	\$ 1,102,614	\$ 1,119,522	\$ 1,138,926	\$ 1,167,536	\$ 12,877,714	

Notes:
⁽¹⁾ Property taxes estimated using an effective rate of 1.380% in 2021
⁽²⁾ PSC Assessment estimated using a rate of .1901% in 2011

FOOTNOTE A - January 2021 through August 2021 extracted from 2021-00183 AG Set 2 No 84 Attachment D which reflects calendar year 2021 with information aligned with data included in the base period in the filing
FOOTNOTE B -
Lines 1, 2, 5 and 6 reflect actual data
Lines 5, 15, 19 - trended based on 2021 data
Line 17 - same as 2021-00183 Set 2 No 84 Attachment D
Line 10 - estimated based on 2019 total change in ADIT divided by 12 - approximately \$400k per month - used to trend

2021-00183
Staff Set 3 No 27
Attachment C
Page 1 of 1

COLUMBIA GAS OF KENTUCKY, INC.
SMRP
AUGUST 2021 BALANCES

<u>Line No.</u>	<u>Description</u> (1)	<u>Account No.</u> (2)	<u>August Ending Plant Balance</u> (3)
<u>Additions</u>			
1	Mains	376	92,491,976
2	Mains - In-Line Inspections	376	0
3	Plant Regulators	378	737,745
4	Plant Regulators - LP Program	378	3,348,545
5	Service Lines	380	37,471,025
6	Meter Installations	382	242,505
7	House Regulators	383	288,837
8	GPS Devices	387	213,381
9	Total Additions		<u>134,794,014</u>
<u>Retirements</u>			
10	Mains	376	(7,434,914)
11	Mains - In-Line Inspections	376	0
12	Plant Regulators	378	(78,673)
13	Plant Regulators - LP Program	378	(194,723)
14	Service Lines	380	(8,286,857)
15	Meter Installations	382	(75,159)
16	House Regulators	383	(13,158)
17	GPS Devices	387	0
18	Total Retirements		<u>(16,083,484)</u>
19	<u>Total Plant</u>		<u><u>118,710,530</u></u>
<u>Cost of Removal</u>			
20	Mains	376	1,111,986
21	Mains - In-Line Inspections	376	0
22	Plant Regulators	378	8,539
23	Plant Regulators - LP Program	378	10,280
24	Service Lines	380	5,691,377
25	Meter Installations	382	381
26	House Regulators	383	39
27	GPS Devices	387	0
28	Total Cost of Removal		<u>6,822,602</u>