

Columbia Gas of Kentucky, Inc.
CASE NO. 2024-00092
Forecasted Test Period Filing Requirements
807 KAR 5:001 Section 16-(8)(g)

Description of Filing Requirement:

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

Response:

Please refer to the attached Schedule G.

Responsible Witness:

Tamaleh L. Shaeffer, Craig Inscho, and Beth Owens

SCHEDULE G

JURISDICTIONAL PAYROLL COST ANALYSIS FOR THE BASE AND FORECASTED PERIOD

COLUMBIA GAS OF KENTUCKY, INC.

CASE NO. 2024 - 00092

BASE PERIOD: FOR THE TWELVE MONTHS ENDED AUGUST 31, 2024

FORECASTED PERIOD: FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2025

<u>SCHEDULE</u>	<u>DESCRIPTION</u>
G-1	PAYROLL COSTS
G-2	EXECUTIVE COMPENSATION

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2024 - 00092
PAYROLL COSTS
BASE PERIOD: TWELVE MONTHS ENDED AUGUST 31, 2024
FORECASTED TEST PERIOD: TWELVE MONTHS ENDED DECEMBER 31, 2025

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

SCHEDULE G-1
PAGE 1 OF 1
WITNESSES: SHAEFFER
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LINE NO.	DESCRIPTION	BASE PERIOD (1)	ADJUSTMENTS (2)=(3-1)	UNADJUSTED FORECASTED PERIOD (3)	ADJUSTMENTS (4)=(5-3)	ADJUSTED FORECASTED PERIOD (5)
OPERATIONS & MAINTENANCE EXPENSE						
1	PAYROLL COSTS (INCLUDES INCENTIVE COMPENSATION)	\$ 13,470,876	\$ (248,991)	\$ 13,221,885	\$ -	\$ 13,221,885
2	EMPLOYEE BENEFITS	\$ 2,930,115	\$ 162,042	\$ 3,092,157	\$ (29,637)	\$ 3,062,520
3	PAYROLL TAXES	\$ 879,841	\$ 20,591	\$ 900,432	\$ -	\$ 900,432
4	TOTAL PAYROLL COSTS	<u>\$ 17,280,832</u>	<u>\$ (66,357)</u>	<u>\$ 17,214,474</u>	<u>\$ (29,637)</u>	<u>\$ 17,184,837</u>
5	STRAIGHT-TIME HOURS [1]	201,365		N/A		N/A
6	OVERTIME HOURS [1]	16,342		N/A		N/A

NOTES:

[1] Base Period figures are reflective of six months of actual payroll data from September 2023 through February 2024.

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2024 - 00092
EXECUTIVE COMPENSATION
BASE PERIOD: TWELVE MONTHS ENDED AUGUST 31, 2024
FORECASTED TEST PERIOD: TWELVE MONTHS ENDED DECEMBER 31, 2025

DATA: ☒ BASE PERIOD ☒ FORECASTED PERIOD
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SCHEDULE G-2
PAGE 1 OF 3
WITNESSES: SHAEFFER
OWENS

LINE NO.	DESCRIPTION	BASE PERIOD (1)	ADJUSTMENTS (2)	FORECASTED PERIOD (3)
1	Lloyd Yates, NiSource President and Chief Executive Officer [1]			
2	<u>Gross Payroll</u>			
3	Salary [2]	\$ 44,477	\$ 3,184	\$ 47,661
4	Other Allowances and Compensation [3]	\$ 633,840	\$ (53,390)	\$ 580,450
5	Total Salary and Compensation	\$ 678,317	\$ (50,206)	\$ 628,111
6	<u>Employee Benefits</u>			
7	Pensions	\$ -	\$ -	\$ -
8	Other Benefits	\$ 7,770	\$ 556	\$ 8,326
9	Total Employee Benefits	\$ 7,770	\$ 556	\$ 8,326
10	<u>Payroll Taxes</u>			
11	F.I.C.A.	\$ 573	\$ 10	\$ 583
12	Federal Unemployment	\$ 17	\$ -	\$ 17
13	State Unemployment	\$ 3	\$ -	\$ 3
14	Total Payroll Taxes	\$ 593	\$ 10	\$ 603
15	Total Compensation	\$ 686,680	\$ (49,640)	\$ 637,041
16	Shawn Anderson, NiSource Executive Vice President and Chief Financial Officer [1]			
17	<u>Gross Payroll</u>			
18	Salary [2]	\$ 19,100	\$ 2,109	\$ 21,209
19	Other Allowances and Compensation [3]	\$ 72,891	\$ (9,872)	\$ 63,019
20	Total Salary and Compensation	\$ 91,991	\$ (7,763)	\$ 84,228
21	<u>Employee Benefits</u>			
22	Pensions	\$ -	\$ -	\$ -
23	Other Benefits	\$ 3,337	\$ 368	\$ 3,705
24	Total Employee Benefits	\$ 3,337	\$ 368	\$ 3,705
25	<u>Payroll Taxes</u>			
26	F.I.C.A.	\$ 451	\$ 8	\$ 459
27	Federal Unemployment	\$ 13	\$ -	\$ 13
28	State Unemployment	\$ 2	\$ -	\$ 2
29	Total Payroll Taxes	\$ 466	\$ 8	\$ 474
30	Total Compensation	\$ 95,793	\$ (7,387)	\$ 88,407
31	Melody Brimingham, NiSource Executive Vice President and Group Utilities President [1]			
32	<u>Gross Payroll</u>			
33	Salary [2]	\$ 24,707	\$ 1,100	\$ 25,807
34	Other Allowances and Compensation [3]	\$ 95,638	\$ (11,388)	\$ 84,250
35	Total Salary and Compensation	\$ 120,345	\$ (10,288)	\$ 110,057
36	<u>Employee Benefits</u>			
37	Pensions	\$ -	\$ -	\$ -
38	Other Benefits	\$ 4,316	\$ 192	\$ 4,508
39	Total Employee Benefits	\$ 4,316	\$ 192	\$ 4,508
40	<u>Payroll Taxes</u>			
41	F.I.C.A.	\$ 533	\$ 9	\$ 542
42	Federal Unemployment	\$ 16	\$ -	\$ 16
43	State Unemployment	\$ 2	\$ -	\$ 2
44	Total Payroll Taxes	\$ 551	\$ 9	\$ 560
45	Total Compensation	\$ 125,212	\$ (10,087)	\$ 115,125

[1] Non-Columbia officer compensation reflects only the portion allocated to Columbia Gas of Kentucky.

[2] Salary is reflective of the officer's annual gross base salary.

[3] Other Allowances and Compensation is inclusive of: (1) Gross Short-Term Incentive (STI) Compensation paid during the Base Period (BP), and target budget STI in the Forecasted Test Period (FTP); (2) Long-Term Incentive (LTI) Compensation granted or distributed during the Base Period; note, the FTP reflects the same BP amount for LTI as it is the most current information known; and (3) Other Compensation includes relocation and / or signing bonus. As Other Compensation costs are one-time and non-recurring they are not included in Columbia's Forecasted Period budget nor are these costs included in Columbia's revenue requirement.

COLUMBIA GAS OF KENTUCKY, INC.
 CASE NO. 2024 - 00092
 EXECUTIVE COMPENSATION
 BASE PERIOD: TWELVE MONTHS ENDED AUGUST 31, 2024
 FORECASTED TEST PERIOD: TWELVE MONTHS ENDED DECEMBER 31, 2025

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SCHEDULE G-2 PAGE
 2 OF 3 WITNESS:
 SHAEFFER OWENS

LINE NO.	DESCRIPTION	BASE PERIOD (1)	ADJUSTMENTS (2)	FORECASTED PERIOD (3)
1	William Jefferson, NiSource Executive Vice President and Chief Operating and Safety Officer [1]			
2	<u>Gross Payroll</u>			
3	Salary [2]	\$ 18,929	\$ 1,712	\$ 20,641
4	Other Allowances and Compensation [3]	\$ 83,015	\$ (10,464)	\$ 72,551
5	Total Salary and Compensation	\$ 101,944	\$ (8,752)	\$ 93,192
6	<u>Employee Benefits</u>			
7	Pensions	\$ -	\$ -	\$ -
8	Other Benefits	\$ 3,307	\$ 299	\$ 3,606
9	Total Employee Benefits	\$ 3,307	\$ 299	\$ 3,606
10	<u>Payroll Taxes</u>			
11	F.I.C.A.	\$ 457	\$ 7	\$ 464
12	Federal Unemployment	\$ 14	\$ -	\$ 14
13	State Unemployment	\$ 2	\$ -	\$ 2
14	Total Payroll Taxes	\$ 473	\$ 7	\$ 480
15	Total Compensation	\$ 105,723	\$ (8,446)	\$ 97,278
16	Michael Luhrs, NiSource Executive Vice President Strategy, Risk, and Chief Commercial Officer [1]			
17	<u>Gross Payroll</u>			
18	Salary [2]	\$ 23,259	\$ 1,618	\$ 24,877
19	Other Allowances and Compensation [3]	\$ 151,230	\$ (21,333)	\$ 129,897
20	Total Salary and Compensation	\$ 174,489	\$ (19,715)	\$ 154,774
21	<u>Employee Benefits</u>			
22	Pensions	\$ -	\$ -	\$ -
23	Other Benefits	\$ 4,063	\$ 283	\$ 4,346
24	Total Employee Benefits	\$ 4,063	\$ 283	\$ 4,346
25	<u>Payroll Taxes</u>			
26	F.I.C.A.	\$ 573	\$ 10	\$ 583
27	Federal Unemployment	\$ 17	\$ -	\$ 17
28	State Unemployment	\$ 3	\$ -	\$ 3
29	Total Payroll Taxes	\$ 593	\$ 10	\$ 603
30	Total Compensation	\$ 179,146	\$ (19,422)	\$ 159,723
31	Donald Brown, NiSource Chief Innovation Officer [1,4]			
32	<u>Gross Payroll</u>			
33	Salary [2]	\$ 17,414	\$ (17,414)	\$ -
34	Other Allowances and Compensation [3]	\$ 165,507	\$ (165,507)	\$ -
35	Total Salary and Compensation	\$ 182,921	\$ (182,921)	\$ -
36	<u>Employee Benefits</u>			
37	Pensions	\$ -	\$ -	\$ -
38	Other Benefits	\$ 3,042	\$ (3,042)	\$ -
39	Total Employee Benefits	\$ 3,042	\$ (3,042)	\$ -
40	<u>Payroll Taxes</u>			
41	F.I.C.A.	\$ 383	\$ (383)	\$ -
42	Federal Unemployment	\$ 11	\$ (11)	\$ -
43	State Unemployment	\$ 2	\$ (2)	\$ -
44	Total Payroll Taxes	\$ 396	\$ (396)	\$ -
45	Total Compensation	\$ 186,359	\$ (186,359)	\$ -

[1] Non-Columbia officer compensation reflects only the portion allocated to Columbia Gas of Kentucky.

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[4] The role of NiSource Executive Vice President & Chief Innovation Officer ceased effective May 1, 2024.

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EXECUTIVE COMPENSATION
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SCHEDULE G-2 PAGE
3 OF 3 WITNESS:
SHAEFFER OWENS

LINE NO.	DESCRIPTION	BASE PERIOD (1)	ADJUSTMENTS (2)	FORECASTED PERIOD (3)
1	Kimra Cole, Columbia Gas of Kentucky President & Chief Operating Officer			
2	<u>Gross Payroll</u>			
3	Salary [2]	\$ 346,698	\$ 15,635	\$ 362,333
4	Other Allowances and Compensation [3]	\$ 925,344	\$ (106,346)	\$ 818,998
5	Total Salary and Compensation	\$ 1,272,042	\$ (90,711)	\$ 1,181,331
6	<u>Employee Benefits</u>			
7	Pensions	\$ -	\$ -	\$ -
8	Other Benefits	\$ 60,568	\$ 2,731	\$ 63,300
9	Total Employee Benefits	\$ 60,568	\$ 2,731	\$ 63,300
10	<u>Payroll Taxes</u>			
11	F.I.C.A.	\$ 14,176	\$ 239	\$ 14,415
12	Federal Unemployment	\$ 420	\$ -	\$ 420
13	State Unemployment	\$ 8	\$ 1	\$ 9
14	Total Payroll Taxes	\$ 14,604	\$ 240	\$ 14,844
15	Total Compensation	\$ 1,347,214	\$ (87,739)	\$ 1,259,474
16	David Roy, Columbia Gas of Kentucky Vice President Gas Operations [1]			
17	<u>Gross Payroll</u>			
18	Salary [2]	\$ 23,500	\$ (23,500)	\$ -
19	Other Allowances and Compensation [3]	\$ 33,362	\$ (33,362)	\$ -
20	Total Salary and Compensation	\$ 56,862	\$ (56,862)	\$ -
21	<u>Employee Benefits</u>			
22	Pensions	\$ -	\$ -	\$ -
23	Other Benefits	\$ 4,105	\$ (4,105)	\$ -
24	Total Employee Benefits	\$ 4,105	\$ (4,105)	\$ -
25	<u>Payroll Taxes</u>			
26	F.I.C.A.	\$ 1,141	\$ (1,141)	\$ -
27	Federal Unemployment	\$ 35	\$ (35)	\$ -
28	State Unemployment	\$ 1	\$ (1)	\$ -
29	Total Payroll Taxes	\$ 1,177	\$ (1,177)	\$ -
30	Total Compensation	\$ 62,144	\$ (62,144)	\$ -
31	Donald Ayers, Columbia Gas of Kentucky Vice President Gas Operations [1]			
32	<u>Gross Payroll</u>			
33	Salary [2]	\$ 171,008	\$ 70,915	\$ 241,923
34	Other Allowances and Compensation [3]	\$ 216,727	\$ 38,922	\$ 255,649
35	Total Salary and Compensation	\$ 387,735	\$ 109,837	\$ 497,572
36	<u>Employee Benefits</u>			
37	Pensions	\$ 31,930	\$ 11,731	\$ 43,661
38	Other Benefits	\$ 29,875	\$ 12,389	\$ 42,264
39	Total Employee Benefits	\$ 61,805	\$ 24,120	\$ 85,925
40	<u>Payroll Taxes</u>			
41	F.I.C.A.	\$ 10,752	\$ 3,663	\$ 14,415
42	Federal Unemployment	\$ 315	\$ 105	\$ 420
43	State Unemployment	\$ 7	\$ 2	\$ 9
44	Total Payroll Taxes	\$ 11,074	\$ 3,770	\$ 14,844
45	Total Compensation	\$ 460,614	\$ 137,727	\$ 598,341

[1] Columbia Gas of Kentucky's Vice President of Operations role was occupied by David Roy during the month of September 2023.
Donald Ayers began tenure as Columbia Gas of Kentucky Vice President Gas Operations on December 1, 2023.

[2] Salary is reflective of the officer's annual gross base salary.

[3] Other Allowances and Compensation is inclusive of: (1) Gross Short-Term Incentive (STI) Compensation paid during the Base Period (BP), and target budget STI in the Forecatod Test Period (FTP); (2) Long-Term Incentive (LTI) Compensation granted or distributed during the Base Period; note, the FTP reflects the same BP amount for LTI as it is the most current information known; and (3) Other Compensation includes relocation and / or signing bonus. As Other Compensation costs are one-time and non-recurring they are not included in Columbia's Forecatod Period budget nor are these costs included in Columbia's revenue requirement.