

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

Description of Filing Requirement:

A jurisdictional financial summary for both the base period and the forecasted period that details how the utility derived the amount of the requested revenue increase;

Response:

Please refer to the attached Schedule A.

Responsible Witness:

Tamaleh L. Shaeffer

SCHEDULE A

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

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2024 - 00092
OVERALL FINANCIAL SUMMARY
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 A
PAGE 1 OF 1
WITNESS: SHAEFFER

LINE NO.	DESCRIPTION	SUPPORTING SCHEDULE REFERENCE	Updated BASE PERIOD JURISDICTIONAL REVENUE REQUIREMENT	Original FORECASTED PERIOD JURISDICTIONAL REBUTTAL REVENUE REQUIREMENT	Rebuttal FORECASTED PERIOD JURISDICTIONAL REBUTTAL REVENUE REQUIREMENT
1	RATE BASE	B-1	\$ 518,620,188	\$ 518,827,312	\$ 518,827,312
2	ADJUSTED OPERATING INCOME	C-1	\$ 28,281,362	\$ 23,814,043	\$ 23,788,153
3	EARNED RATE OF RETURN (2 / 1)		5.45%	4.59%	4.58%
4	REQUIRED RATE OF RETURN	J	7.97%	8.01%	7.99%
5	REQUIRED OPERATING INCOME (1 x 4)	C-1	\$ 41,334,029	\$ 41,558,068	\$ 41,454,302
6	OPERATING INCOME DEFICIENCY (5 - 2)	C-1	\$ 13,052,667	\$ 17,744,025	\$ 17,666,149
7	GROSS REVENUE CONVERSION FACTOR	H-1	1.339776	1.339776	1.339776
8	REVENUE DEFICIENCY (6 x 7)		\$ 17,487,650	\$ 23,773,019	\$ 23,668,683
9	REVENUE INCREASE REQUESTED	C-1		\$ 23,773,019	\$ 23,668,683
10	ADJUSTED OPERATING REVENUES	C-1		\$ 150,357,678	\$ 150,357,678
11	REVENUE REQUIREMENTS (9 + 10)			<u>\$ 174,130,697</u>	<u>\$ 174,026,361</u>

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

Description of Filing Requirement:

A jurisdictional rate base summary for both the base period and the forecasted period with supporting schedules, which include detailed analyses of each component of the rate base;

Response:

Please refer to the attached Schedule B.

Responsible Witness:

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

SCHEDULE B

JURISDICTIONAL RATE BASE SUMMARY 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 TEST PERIOD: FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2025

<u>SCHEDULE</u>	<u>PROVIDED</u>	<u>DESCRIPTION</u>
B-1	SHEET 1 OF 2	RATE BASE SUMMARY - JURISDICTIONAL
B-2	SHEET 1 OF 2	PLANT IN SERVICE BY MAJOR GROUPING
B-2.1	SHEET 1 OF 2	PLANT IN SERVICE BY ACCOUNTS AND SUBACCOUNTS
WPB-2.1.A	SHEET 1 & 2 OF 4	PLANT IN SERVICE BY GAS PLANT ACCOUNT
WPB-2.1.B	N/A	SUMMARY OF ACTUAL & FORECASTED PLANT, ACCUMULATED RESERVE & DEPRECIATION EXPENSE
WPB-2.1.C	N/A	DETAIL OF ACTUAL & FORECASTED PLANT, ACCUMULATED RESERVE & DEPRECIATION EXPENSE
WPB-2.1.D	N/A	DETAIL OF ACTUAL & FORECASTED SMRP PLANT, ACCUMULATED RESERVE & DEPRECIATION EXPENSE
WPB-2.1.E	N/A	SUMMARY OF INTANGIBLE PLANT ACTIVITY - 2024 AND 2025
WPB-2.1.F	N/A	DEPRECIATION BY GAS PLANT ACCOUNT
B-2.2	SHEET 1 OF 2	PROPOSED ADJUSTMENTS TO PLANT IN SERVICE
B-2.3	SHEET 1 & 2 OF 4	GROSS ADDITIONS, RETIREMENTS AND TRANSFERS
B-2.4	SHEET 1 OF 2	PROPERTY MERGED OR ACQUIRED
B-2.5	SHEET 1 OF 2	LEASED PROPERTY
B-2.6	SHEET 1 OF 2	PROPERTY HELD FOR FUTURE USE INCLUDED IN RATE BASE
B-2.7	SHEET 1 OF 2	PROPERTY EXCLUDED FROM RATE BASE
B-3	SHEET 1 & 2 OF 4	ACCUMULATED DEPRECIATION AND AMORTIZATION
WPB-3.1	SHEET 1 & 2 OF 4	ACCUMULATED DEPRECIATION AND AMORTIZATION
B-3.1	SHEET 1 OF 2	ADJUSTMENTS TO ACCUMULATED DEPRECIATION AND AMORTIZATION
B-4	SHEET 1 OF 1	CONSTRUCTION WORK IN PROGRESS
B-5	SHEET 1 OF 2	ALLOWANCE FOR WORKING CAPITAL
B-5.1	SHEET 1 OF 2	WORKING CAPITAL COMPONENTS
WPB-5.1	SHEET 1 OF 1	MATERIALS & SUPPLIES
B-5.2.A	SHEET 1 OF 2	CASH WORKING CAPITAL (BASE)
B-5.2.B	N/A	CASH WORKING CAPITAL (FORECAST)
WPB-5.3	SHEET 1 OF 1	GAS STORAGE
B-6.A	SHEET 2, 4 & 6 OF 6	DEFERRED CREDITS AND ACCUMULATED DEFERRED INCOME TAXES (BASE)
B-6.B	N/A	DEFERRED CREDITS AND ACCUMULATED DEFERRED INCOME TAXES (FORECAST)
B-6.1	N/A	ACCUMULATED DEFERRED INCOME TAXES NORMALIZATION ADJUSTMENT UNDER TREAS. REG. §1.167(I)-
B-7	SHEET 1 OF 1	JURISDICTIONAL PERCENTAGE

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2024 - 00092
RATE BASE SUMMARY - JURISDICTIONAL
AS OF AUGUST 31, 2024

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

SCHEDULE B-1
SHEET 1 OF 2
WITNESS: GORE

LINE NO.	RATE BASE COMPONENT	SUPPORTING SCHEDULE REFERENCE	TOTAL COMPANY BASE PERIOD	2023 & 2024 SMRP	FILED FOR TOTAL COMPANY (LESS SMRP)
			(1) \$	(2) \$	(3 = 1 - 2) \$
1	PLANT IN SERVICE	B-2	810,137,316	55,887,660	754,249,656
2	PROPERTY HELD FOR FUTURE USE	B-2.6	-	-	-
3	PLANT AQUISITION ADJUSTMENTS	B-2.4	-	-	-
4	ACCUMULATED DEPRECIATION AND AMORTIZATION	B-3	<u>(174,407,352)</u>	<u>7,487,445</u>	<u>(181,894,798)</u>
5	NET PLANT IN SERVICE (1 THRU 4)		635,729,963	63,375,105	572,354,858
6	CASH WORKING CAPITAL ALLOWANCE	B-5.1	-	-	-
7	OTHER WORKING CAPITAL ALLOWANCES	B-5.1	39,067,784	-	39,067,784
8a	RATE BASE	B-6, Line 9	(100,467,526)	(7,665,072)	(92,802,454)
8b	LEAD LAG	B-6, Line 17	2,382,977	-	2,382,977
8c	REQUESTED LEAD LAG ADJUSTMENT		(2,382,977)	-	(2,382,977)
8d	NORMALIZATION		-	-	-
8	DEFERRED INC. TAXES AND INVESTMENT TAX CREDITS		<u>(100,467,526)</u>	<u>(7,665,072)</u>	<u>(92,802,454)</u>
9	OTHER ITEMS		-	-	-
10	RATE BASE (5 THROUGH 9)		<u>574,330,221</u>	<u>55,710,033</u>	<u>518,620,188</u>

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2024 - 00092
PLANT IN SERVICE BY MAJOR GROUPING
AS OF AUGUST 31, 2024

DATA: ☒ BASE PERIOD ☐ FORECASTED PERIOD
TYPE OF FILING: ☐ ORIGINAL ☒ UPDATED
WORKPAPER REFERENCE NO(S): WPB.2.1.C

SCHEDULE B-2
SHEET 1 OF 2
WITNESS: GORE

LINE NO.	MAJOR PROPERTY GROUPING	BASE PERIOD TOTAL COMPANY	JURISDICTIONAL PERCENT	BASE PERIOD JURISDICTIONAL TOTAL	ADJUSTMENTS	END OF PERIOD ADJUSTED JURISDICTION
		(1)	(2)	(3 = 1 x 2)	(4)	(5 = 3 + 4)
		\$		\$	\$	\$
1	INTANGIBLES	13,586,647	100.00%	13,586,647	-	13,586,647
2	PRODUCTION	-	100.00%	-	-	-
3	STORAGE AND PROCESSING	-	100.00%	-	-	-
4	TRANSMISSION	-	100.00%	-	-	-
5	DISTRIBUTION	734,627,740	100.00%	734,627,740	-	734,627,740
6	GENERAL	6,812,361	100.00%	6,812,361	-	6,812,361
7	COMMON	-	100.00%	-	-	-
8	OTHER	<u>(777,092)</u>	100.00%	<u>(777,092)</u>	-	<u>(777,092)</u>
9	TOTAL (Less SMRP)	<u>754,249,656</u>		<u>754,249,656</u>	-	<u>754,249,656</u>
10	DISTRIBUTION (SMRP)	55,887,660	100.00%	55,887,660	-	55,887,660
11	TOTAL COMPANY	<u>810,137,316</u>		<u>810,137,316</u>	-	<u>810,137,316</u>

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2024 - 00092
PLANT IN SERVICE BY ACCOUNTS AND SUBACCOUNTS
AS OF AUGUST 31, 2024

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

SCHEDULE B-2.1
SHEET 1 OF 2
WITNESS: GORE

LINE NO.	ACCT. NO.	ACCOUNT / SUBACCOUNT TITLES	BASE PERIOD TOTAL COMPANY W/O SMRP (1) \$	JURIS. PERCENT (2)	JURISDICTIONAL TOTAL (3 = 1) \$	ADJUSTMENTS (4) \$	ADJUSTED JURISDICTION (5 = 3 + 4) \$
1		<u>INTANGIBLE PLANT</u>					
2	301.00	ORGANIZATION	521	100%	521	-	521
3	303.00	MISCELLANEOUS INTANGIBLE PLANT	96,335		96,335	-	96,335
4	303.10	MISC INTANGIBLE PLANT-DIS SOFTWARE	943		943	-	943
5	303.20	MISC INTANGIBLE PLANT-FARA SOFTWARE	-		-	-	-
6	303.30	MISC INTANGIBLE PLANT-OTHER SOFTWARE	11,274,061		11,274,061	-	11,274,061
7	303.99	MISC INTANGIBLE PLANT-CLOUD SOFTWARE	2,214,788		2,214,788	-	2,214,788
8		TOTAL INTANGIBLE PLANT	13,586,647		13,586,647	-	13,586,647
9		<u>DISTRIBUTION PLANT (Less SMRP)</u>					
10	374.10	LAND-CITY GATE & MAIN LINE IND. M & R	205		205	-	205
11	374.20	LAND-OTHER DISTRIBUTION SYSTEMS	876,987		876,987	-	876,987
12	374.40	LAND RIGHTS-OTHER DISTR SYSTEMS	2,984,532		2,984,532	-	2,984,532
13	374.50	RIGHTS OF WAY	2,666,483		2,666,483	-	2,666,483
14	375.20	STRUC & IMPROV-CITY GATE M & R	2,125		2,125	-	2,125
15	375.30	STRUC & IMPROV-GENERAL M & R	-		-	-	-
16	375.40	STRUC & IMPROV-REGULATING	3,047,930		3,047,930	-	3,047,930
17	375.60	STRUC & IMPROV-DISTR. IND. M & R	-		-	-	-
18	375.70	STRUC & IMPROV-OTHER DISTR. SYSTEMS	9,597,192		9,597,192	-	9,597,192
19	375.71	STRUC & IMPROV-OTHER DISTR SYS-ILP	875,995		875,995	-	875,995
20	375.80	STRUC & IMPROV-COMMUNICATIONS	132,125		132,125	-	132,125
21	376.00	MAINS (Less SMRP)	415,940,816		415,940,816	-	415,940,816
22	378.10	M & R STATION EQUIP-GENERAL	570,693		570,693	-	570,693
23	378.20	M & R STA EQUIP-GENERAL-REGULATING (Less SMRP)	25,711,268		25,711,268	-	25,711,268
24	378.30	M & R STA EQUIP-GEN-LOCAL GAS PURCH	45,443		45,443	-	45,443
25	379.10	M & R STA EQUIP-CITY GATE CHECK STA	1,554,110		1,554,110	-	1,554,110
26	380.00	SERVICES (Less SMRP)	207,803,571		207,803,571	-	207,803,571
27	381.00	METERS	19,115,756		19,115,756	-	19,115,756
28	381.10	METERS - AMR	9,980,854		9,980,854	-	9,980,854
29	382.00	METER INSTALLATIONS (Less SMRP)	10,628,932		10,628,932	-	10,628,932
30	383.00	HOUSE REGULATORS (Less SMRP)	7,498,653		7,498,653	-	7,498,653
31	384.00	HOUSE REGULATOR INSTALLATIONS	2,085,059		2,085,059	-	2,085,059
32	385.00	INDUSTRIAL M & R STATION EQUIPMENT	6,048,940		6,048,940	-	6,048,940
33	387.20	OTHER EQUIP-ODORIZATION	-		-	-	-
34	387.41	OTHER EQUIP-TELEPHONE	260,538		260,538	-	260,538
35	387.42	OTHER EQUIPMENT-RADIO	419,367		419,367	-	419,367
36	387.44	OTHER EQUIP-OTHER COMMUNICATION	124,679		124,679	-	124,679
37	387.45	OTHER EQUIP-TELEMETERING	6,298,746		6,298,746	-	6,298,746
38	387.46	OTHER EQUIP-CUST INFO SERVICE	113,644		113,644	-	113,644
39	387.50	GPS PIPE LOCATORS	243,095		243,095	-	243,095
40		TOTAL DISTRIBUTION PLANT (Less SMRP)	734,627,740		734,627,740	-	734,627,740
41		<u>GENERAL PLANT</u>					
42	391.10	OFFICE FURN & EQUIP-UNSPECIFIED	922,333		922,333	-	922,333
43	391.11	OFFICE FURN & EQUIP-DATA HANDLING	-		-	-	-
44	391.12	OFFICE FURN & EQUIP-INFO SYSTEMS	35,927		35,927	-	35,927
45	392.20	TRANS EQUIP-TRAILERS OVER \$1,000	48,924		48,924	-	48,924
46	392.21	TRANS EQUIP-TRAILERS \$1,000 or LESS	24,462		24,462	-	24,462
47	393.00	STORES EQUIPMENT	-		-	-	-
48	394.10	TOOLS,SHOP, & GAR EQ-GARAGE & SERV	9,739		9,739	-	9,739
49	394.11	TOOLS,SHOP, & GAR EQ-CNG STATIONARY	-		-	-	-
50	394.13	TOOLS,SHOP, & GAR EQ-CNG PORTABLE	-		-	-	-
51	394.20	TOOLS,SHOP, & GAR EQ-UND TANK CLEANUP	-		-	-	-
52	394.30	TOOLS,SHOP, & GAR EQ-SHOP EQUIP	5,430,868		5,430,868	-	5,430,868
53	395.00	TOOLS,SHOP, & GAR EQ-TOOLS & OTHER	-		-	-	-
54	396.00	LABORATORY	185,547		185,547	-	185,547
55	398.00	POWER OPERATED EQUIP-GENERAL TOOLS	154,560		154,560	-	154,560
56		TOTAL GENERAL PLANT	6,812,361		6,812,361	-	6,812,361
57		<u>OTHER PLANT</u>					
58	378.21	M & R STA EQUIP REG FMV	(777,092)		(777,092)	-	(777,092)
59		TOTAL OTHER PLANT	(777,092)		(777,092)	-	(777,092)
60		TOTAL PLANT IN SERVICE (Less SMRP)	754,249,656		754,249,656	-	754,249,656
61		<u>SMRP PLANT</u>					
62	376.00	MAINS	39,389,201		39,389,201	-	39,389,201
63	378.20	M & R STA EQUIP-GENERAL-REGULATING	(515,395)		(515,395)	-	(515,395)
64	380.00	SERVICES	16,512,472		16,512,472	-	16,512,472
65	382.00	METER INSTALLATIONS	457,548		457,548	-	457,548
66	383.00	HOUSE REGULATORS	43,834		43,834	-	43,834
67		TOTAL SMRP PLANT	55,887,660		55,887,660	-	55,887,660
68		TOTAL GAS PLANT IN SERVICE	810,137,316		810,137,316	-	810,137,316

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2024 - 00092
PLANT IN SERVICE BY GAS PLANT ACCOUNT
BASE PERIOD 09/30/2023 TO 08/31/2024

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

WPB-2.1.A
SHEET 1 OF 4
WITNESS: GORE

LINE NO.	ACCT. NO.	DESCRIPTION	09/30/2023	10/31/2023	11/30/2023	12/31/2023	01/31/2024	02/29/2024	03/31/2024	04/30/2024	05/31/2024	06/30/2024	07/31/2024	08/31/2024
			(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
			\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
1		INTANGIBLE PLANT												
2	301.00	ORGANIZATION	521.20	521.20	521.20	521.20	521.20	521.20	521.20	521.20	521.20	521.20	521.20	521.20
3	303.00	MISCELLANEOUS INTANGIBLE PLANT	96,334.51	96,334.51	96,334.51	96,334.51	96,334.51	96,334.51	96,334.51	96,334.51	96,334.51	96,334.51	96,334.51	96,334.51
4	303.10	MISC INTANGIBLE PLANT-DIS SOFTWARE	943.27	943.27	943.27	943.27	943.27	943.27	943.27	943.27	943.27	943.27	943.27	943.27
5	303.20	MISC INTANGIBLE PLANT-FARA SOFTWARE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6	303.30	MISC INTANGIBLE PLANT-OTHER SOFTWARE	12,635,899.54	12,613,710.86	12,708,615.10	13,102,620.84	12,777,441.79	12,802,440.21	12,467,759.81	11,076,524.27	11,668,763.38	11,610,631.11	11,237,077.16	11,274,060.50
7	303.99	MISC INTANGIBLE PLANT-CLOUD SOFTWARE	1,933,518.23	1,950,106.16	1,955,302.57	2,060,025.96	2,060,373.20	2,047,018.95	2,053,531.35	2,051,386.75	2,058,810.66	2,044,605.82	2,221,314.06	2,214,787.67
8		TOTAL INTANGIBLE PLANT	14,667,216.75	14,661,616.00	14,761,716.65	15,260,445.78	14,935,613.97	14,947,258.14	14,619,090.14	13,225,710.00	13,825,373.02	13,753,035.91	13,556,190.20	13,586,647.15
9		DISTRIBUTION PLANT (LESS SMRP)												
10	374.10	LAND-CITY GATE & MAIN LINE IND. M & R	206.00	206.00	206.00	205.40	205.40	205.40	205.40	205.40	205.40	205.40	205.40	205.40
11	374.20	LAND-OTHER DISTRIBUTION SYSTEMS	876,986.66	876,986.66	876,986.66	876,986.66	876,986.66	876,986.66	876,986.66	876,986.66	876,986.66	876,986.66	876,986.66	876,986.66
12	374.40	LAND RIGHTS-OTHER DISTR SYSTEMS	2,893,030.20	2,895,248.20	2,895,472.72	2,957,826.15	2,957,825.99	2,972,581.25	2,972,581.25	2,972,581.25	2,972,590.42	2,972,590.42	2,973,852.43	2,984,531.51
13	374.50	RIGHTS OF WAY	2,666,577.16	2,666,577.16	2,666,577.16	2,666,577.16	2,666,577.16	2,666,577.16	2,666,577.16	2,666,577.16	2,666,577.16	2,666,483.26	2,666,483.26	2,666,483.26
14	375.20	STRUC & IMPROV-CITY GATE M & R	2,124.98	2,124.98	2,124.98	2,124.98	2,124.98	2,124.98	2,124.98	2,124.98	2,124.98	2,124.98	2,124.98	2,124.98
15	375.30	STRUC & IMPROV-GENERAL M & R	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
16	375.40	STRUC & IMPROV-REGULATING	2,986,653.84	2,990,266.82	3,003,360.86	2,996,990.53	3,075,068.69	3,073,733.65	3,073,733.65	3,073,733.65	3,073,733.65	3,069,383.65	3,069,383.65	3,047,930.06
17	375.60	STRUC & IMPROV-DISTR. IND. M & R	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
18	375.70	STRUC & IMPROV-OTHER DISTR. SYSTEMS	9,524,432.07	9,589,777.29	9,545,197.13	9,572,619.46	9,575,079.72	9,573,035.72	9,572,980.02	9,526,182.02	9,572,980.28	9,572,980.28	9,599,411.49	9,597,192.49
19	375.71	STRUC & IMPROV-OTHER DISTR SYS-ILP	880,994.59	880,994.59	880,994.59	880,994.59	880,994.59	880,994.59	880,994.59	880,994.59	880,994.59	880,994.59	875,994.59	875,994.59
20	375.80	STRUC & IMPROV-COMMUNICATIONS	132,125.04	132,125.04	132,125.04	132,125.04	132,125.04	132,125.04	132,125.04	132,125.04	132,125.04	132,125.04	132,125.04	132,125.04
21	376.00	MAINS (LESS SMRP)	406,772,223.85	408,989,043.15	410,150,106.07	411,291,577.66	411,481,640.11	412,100,528.39	413,102,623.13	413,868,115.87	414,669,381.86	415,342,928.50	415,434,459.45	415,940,815.76
22	378.10	M & R STATION EQUIP-GENERAL	571,573.23	571,573.23	571,573.23	571,379.56	571,288.02	571,288.02	571,288.02	571,288.02	571,288.02	570,693.49	570,693.49	570,693.49
23	378.20	M & R STA EQUIP-GENERAL-REGULATING (Less SMRP)	25,351,623.77	25,364,240.56	25,341,907.28	25,341,221.63	25,353,384.65	25,350,573.11	25,380,696.80	25,380,696.80	25,421,980.27	25,421,980.27	25,537,647.59	25,711,268.10
24	378.30	M & R STA EQUIP-GEN-LOCAL GAS PURCH	45,443.08	45,443.08	45,443.08	45,443.08	45,443.08	45,443.08	45,443.08	45,443.08	45,443.08	45,443.08	45,443.08	45,443.08
25	379.10	M & R STA EQUIP-CITY GATE CHECK STA	1,554,144.06	1,554,144.06	1,554,144.06	1,554,144.06	1,554,144.06	1,554,144.06	1,554,144.06	1,554,144.06	1,554,144.06	1,554,144.06	1,554,124.66	1,554,110.37
26	380.00	SERVICES (LESS SMRP)	198,991,449.32	200,145,802.18	200,913,073.45	201,989,330.36	202,788,841.65	203,685,829.22	204,401,719.93	205,064,129.60	205,784,121.85	206,484,530.12	207,098,562.10	207,803,571.05
27	381.00	METERS	18,190,693.46	19,337,392.54	19,383,716.71	19,455,628.81	19,483,165.74	19,506,245.87	19,441,123.52	19,614,350.49	19,585,348.16	19,539,035.09	19,470,859.87	19,115,755.80
28	381.10	METERS - AMR	9,980,854.48	9,980,854.48	9,980,854.48	9,980,854.48	9,980,854.48	9,980,854.48	9,980,854.48	9,980,854.48	9,980,854.48	9,980,854.48	9,980,854.48	9,980,854.48
29	382.00	METER INSTALLATIONS (LESS SMRP)	10,303,126.36	10,393,363.64	10,468,577.36	10,565,313.15	10,574,151.06	10,584,867.06	10,596,013.07	10,604,235.75	10,610,030.37	10,614,210.43	10,619,535.16	10,628,932.41
30	383.00	HOUSE REGULATORS (LESS SMRP)	7,253,229.50	7,279,256.38	7,308,100.73	7,334,559.73	7,368,278.14	7,387,201.24	7,433,913.49	7,451,612.14	7,462,727.23	7,471,493.72	7,483,736.98	7,498,652.81
31	384.00	HOUSE REGULATOR INSTALLATIONS	2,085,058.65	2,085,058.65	2,085,058.65	2,085,058.65	2,085,058.65	2,085,058.65	2,085,058.65	2,085,058.65	2,085,058.65	2,085,058.65	2,085,058.65	2,085,058.65
32	385.00	INDUSTRIAL M & R STATION EQUIPMENT	6,051,819.12	6,053,865.28	6,051,843.54	6,050,694.32	6,049,390.49	6,045,978.29	6,055,719.01	6,055,719.01	6,055,720.61	6,048,940.33	6,048,940.33	6,048,940.33
33	387.20	OTHER EQUIP-ODORIZATION	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
34	387.41	OTHER EQUIP-TELEPHONE	260,538.46	260,538.46	260,538.46	260,538.46	260,538.46	260,538.46	260,538.46	260,538.46	260,538.46	260,538.46	260,538.46	260,538.46
35	387.42	OTHER EQUIPMENT-RADIO	419,367.40	419,367.40	419,367.40	419,367.40	419,367.40	419,367.40	419,367.40	419,367.40	419,367.40	419,367.40	419,367.40	419,367.40
36	387.44	OTHER EQUIP-OTHER COMMUNICATION	124,678.76	124,678.76	124,678.76	124,678.76	124,678.76	124,678.76	124,678.76	124,678.76	124,678.76	124,678.76	124,678.76	124,678.76
37	387.45	OTHER EQUIP-TELEMETERING	5,801,722.86	5,803,206.88	5,788,676.48	6,010,372.48	6,008,813.72	6,061,927.25	6,096,744.05	6,103,374.76	6,100,357.63	6,100,357.63	6,113,739.63	6,298,745.65
38	387.46	OTHER EQUIP-CUST INFO SERVICE	113,644.47	113,644.47	113,644.47	113,644.47	113,644.47	113,644.47	113,644.47	113,644.47	113,644.47	113,644.47	113,644.47	113,644.47
39	387.50	GPS PIPE LOCATORS	235,051.94	235,051.94	238,072.69	238,072.69	238,072.69	238,072.69	238,072.69	238,072.69	238,072.69	243,094.72	243,094.72	243,094.72
40		TOTAL DISTRIBUTION PLANT (LESS SMRP)	714,069,373.31	718,790,831.88	720,802,422.04	723,518,329.72	724,667,743.86	726,294,604.95	728,079,951.82	729,666,835.24	731,261,076.23	732,594,867.94	733,401,546.78	734,627,739.78

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2024 - 00092
PLANT IN SERVICE BY GAS PLANT ACCOUNT
BASE PERIOD 09/30/2023 TO 08/31/2024

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

WPB-2.1.A
SHEET 2 OF 4
WITNESS: GORE

LINE NO.	ACCT. NO.	DESCRIPTION	09/30/2023	10/31/2023	11/30/2023	12/31/2023	01/31/2024	02/29/2024	03/31/2024	04/30/2024	05/31/2024	06/30/2024	07/31/2024	08/31/2024
			(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
			\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
1		GENERAL PLANT												
2	391.10	OFFICE FURN & EQUIP-UNSPECIFIED	820,366.66	820,366.66	820,366.66	923,516.33	921,741.33	921,741.33	921,741.33	925,798.22	922,055.33	922,332.88	922,332.88	922,332.88
3	391.11	OFFICE FURN & EQUIP-DATA HANDLING	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4	391.12	OFFICE FURN & EQUIP-INFO SYSTEMS	37,129.58	37,129.58	37,129.58	37,129.58	37,129.58	37,129.58	37,129.58	37,129.58	37,129.58	35,927.28	35,927.28	35,927.28
5	392.20	TRANS EQUIP-TRAILERS OVER \$1,000	95,778.00	95,778.00	95,778.00	95,778.00	48,924.40	48,924.40	48,924.40	48,924.40	48,924.40	48,924.40	48,924.40	48,924.40
6	392.21	TRANS EQUIP-TRAILERS \$1,000 or LESS	24,462.20	24,462.20	24,462.20	24,462.20	24,462.20	24,462.20	24,462.20	24,462.20	24,462.20	24,462.20	24,462.20	24,462.20
7	393.00	STORES EQUIPMENT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8	394.10	TOOLS,SHOP, & GAR EQ-GARAGE & SERV	9,739.00	9,739.00	9,739.00	9,739.00	9,739.00	9,739.00	9,739.00	9,739.00	9,739.00	9,739.00	9,739.00	9,739.00
9	394.11	TOOLS,SHOP, & GAR EQ-CNG STATIONARY	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10	394.13	TOOLS,SHOP, & GAR EQ-UND TANK CLEANUP	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
11	394.20	TOOLS,SHOP, & GAR EQ-SHOP EQUIP	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
12	394.30	TOOLS,SHOP, & GAR EQ-TOOLS & OTHER	4,955,243.45	4,929,116.56	5,011,516.40	5,104,134.45	5,156,280.06	5,182,047.89	5,236,658.58	5,367,024.91	5,395,832.40	5,403,734.83	5,400,435.53	5,430,867.90
13	395.00	LABORATORY	4,162.05	4,162.05	4,162.05	4,162.05	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
14	396.00	POWER OPERATED EQUIP-GENERAL TOOLS	185,547.00	185,547.00	185,547.00	185,547.00	185,547.00	185,547.00	185,547.00	185,547.00	185,547.00	185,547.00	185,547.00	185,547.00
15	398.00	MISCELLANEOUS EQUIPMENT	148,028.20	148,028.20	148,028.20	148,028.20	148,028.20	148,028.20	148,028.20	154,560.11	154,560.11	154,560.11	154,560.11	154,560.11
16		TOTAL GENERAL PLANT	6,280,456.14	6,254,329.25	6,336,729.09	6,532,496.81	6,531,851.77	6,557,619.60	6,612,230.29	6,753,185.42	6,778,250.02	6,785,227.70	6,781,928.40	6,812,360.77
17		OTHER PLANT												
18	378.21	M & R STA EQUIP REG FMV	(777,092.00)	(777,092.00)	(777,092.00)	(777,092.00)	(777,092.00)	(777,092.00)	(777,092.00)	(777,092.00)	(777,092.00)	(777,092.00)	(777,092.00)	(777,092.00)
19		TOTAL OTHER PLANT	(777,092.00)	(777,092.00)	(777,092.00)	(777,092.00)	(777,092.00)	(777,092.00)	(777,092.00)	(777,092.00)	(777,092.00)	(777,092.00)	(777,092.00)	(777,092.00)
20		TOTAL PLANT (LESS SMRP)	734,239,954.20	738,929,685.13	741,123,775.78	744,534,180.31	745,358,117.60	747,022,390.69	748,534,180.25	748,868,638.66	751,087,607.27	752,356,039.55	752,962,573.38	754,249,655.70
21		SMRP PLANT												
22	376.00	MAINS	21,738,874.00	23,020,898.82	26,519,588.52	30,688,444.45	31,182,006.36	31,756,171.74	34,593,999.19	35,564,343.34	36,536,254.91	37,599,677.03	38,503,938.51	39,389,201.00
23	378.20	M & R STA EQUIP-GENERAL-REGULATING	(347,783.44)	(347,783.44)	(348,290.83)	(390,412.01)	(390,576.59)	(374,428.06)	(411,496.77)	(411,496.77)	(470,728.53)	(471,958.39)	(474,300.55)	(515,395.29)
24	380.00	SERVICES	7,621,025.12	8,966,170.63	9,553,534.28	10,095,637.65	10,543,454.86	11,366,299.41	11,984,754.76	12,782,089.01	13,627,259.61	14,717,201.86	15,534,920.59	16,512,471.96
25	382.00	METER INSTALLATIONS	6,890.33	19,890.55	30,489.34	37,351.61	135,150.63	178,773.72	239,942.47	270,337.37	331,669.57	353,517.79	386,546.70	457,547.95
26	383.00	HOUSE REGULATORS	(5,138.72)	(5,701.59)	(6,334.32)	(6,868.99)	624.54	16,476.75	21,394.70	27,443.66	26,729.55	31,883.18	34,008.97	43,834.47
27		TOTAL SMRP PLANT	29,013,867.29	31,653,474.97	35,748,986.99	40,424,152.71	41,470,659.80	42,943,293.56	46,428,594.35	48,232,716.61	50,051,185.11	52,230,321.47	53,985,114.22	55,887,660.09
28		TOTAL GAS PLANT IN SERVICE	763,253,821.49	770,583,160.10	776,872,762.77	784,958,333.02	786,828,777.40	789,965,684.25	794,962,774.60	797,101,355.27	801,138,792.38	804,586,361.02	806,947,687.60	810,137,315.79

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2024 - 00092
PROPOSED ADJUSTMENTS TO PLANT IN SERVICE
AS OF AUGUST 31, 2024

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

SCHEDULE B-2.2
SHEET 1 OF 2
WITNESS: GORE

LINE NO.	ACCT. NO.	ACCOUNT TITLE	TOTAL COMPANY ADJUSTMENT	JURISDICTIONAL PERCENT	JURISDICTIONAL ADJUSTMENTS	WORKPAPER REFERENCE NO.	DESCRIPTION AND PURPOSE OF ADJUSTMENT
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ADJUSTMENTS ARE INCORPORATED INTO SCHEDULE B-2.1.
PLEASE SEE THE TESTIMONY OF J. GORE.

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2024 - 00092
GROSS ADDITIONS, RETIREMENTS, AND TRANSFERS
SEPTEMBER 2023 TO AUGUST 2024

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

SCHEDULE B-2.3
SHEET 1 OF 4
WITNESS: GORE

LINE NO.	ACCT. NO.	ACCOUNT TITLE	BASE PERIOD BEGINNING BALANCE	ADDITIONS	RETIREMENTS	TRANSFERS	BASE PERIOD ENDING BALANCE
			(1) \$				(5 = 1 + 2 + 3 + 4) \$
1		<u>ACCOUNT 101/106 GAS PLANT IN SERVICE - GENERAL</u>					
2		<u>INTANGIBLE PLANT</u>					
3	301.00	Organization	521	0	0	0	521
4	303.00	Miscellaneous Intangible Plant	96,335	0	0	0	96,335
5	303.10	Misc Intangible Plant-Dis Software	943	0	0	0	943
6	303.20	Misc Intangible Plant-Fara Software	0	0	0	0	0
7	303.30	Misc Intangible Plant-Other Software	12,577,228	1,759,401	(3,062,568)	0	11,274,061
8	303.99	Misc Intangible Plant-Cloud Software	1,956,566	399,035	(140,813)	0	2,214,788
9		Total Intangible Plant	14,631,592	2,158,436	(3,203,381)	0	13,586,647
10		<u>DISTRIBUTION PLANT</u>					
11	374.10	Land-City Gate & Main Line Ind. M & R	206	0	(1)	0	205
12	374.20	Land-Other Distribution Systems	876,987	0	0	0	876,987
13	374.40	Land Rights-Other Distr Systems	2,861,108	123,423	(0)	0	2,984,532
14	374.50	Rights Of Way	2,666,577	0	(94)	0	2,666,483
15	375.20	Struc & Improv-City Gate M & R	2,125	0	0	0	2,125
16	375.30	Struc & Improv-General M & R	0	0	0	0	0
17	375.40	Struc & Improv-Regulating	2,987,097	101,291	(40,458)	0	3,047,930
18	375.60	Struc & Improv-Distr. Ind. M & R	0	0	0	0	0
19	375.70	Struc & Improv-Other Distr. Systems	9,423,416	182,804	(9,028)	0	9,597,192
20	375.71	Struc & Improv-Other Distr Sys-Ilp	880,995	0	(5,000)	0	875,995
21	375.80	Struc & Improv-Communications	132,125	0	0	0	132,125
22	376.00	Mains (Less SMRP)	404,890,818	12,400,077	(1,350,080)	0	415,940,816
23	378.10	M & R Station Equip-General	571,573	0	(880)	0	570,693
24	378.20	M & R Sta Equip-General-Regulating (Less SMRP)	25,275,000	465,872	(29,604)	0	25,711,268
25	378.30	M & R Sta Equip-Gen-Local Gas Purch	45,443	0	0	0	45,443
26	379.10	M & R Sta Equip-City Gate Check Sta	1,554,144	0	(34)	0	1,554,110
27	380.00	Services (Less SMRP)	198,125,758	10,163,492	(485,679)	0	207,803,571
28	381.00	Meters	18,140,436	1,999,243	(1,023,924)	0	19,115,756
29	381.10	Meters - AMR	9,980,854	0	0	0	9,980,854
30	382.00	Meter Installations (Less SMRP)	10,245,636	383,297	0	0	10,628,932
31	383.00	House Regulators (Less SMRP)	7,222,271	276,381	0	0	7,498,653
32	384.00	House Regulator Installations	2,085,059	0	0	0	2,085,059
33	385.00	Industrial M & R Station Equipment	6,051,819	22,388	(25,267)	0	6,048,940
34	387.20	Other Equip-Odorization	0	0	0	0	0
35	387.41	Other Equip-Telephone	260,538	0	0	0	260,538
36	387.42	Other Equipment-Radio	419,367	0	0	0	419,367
37	387.44	Other Equip-Other Communication	124,679	0	0	0	124,679
38	387.45	Other Equip-Telemetry	5,795,180	547,770	(44,205)	0	6,298,746
39	387.46	Other Equip-Cust Info Service	113,644	0	0	0	113,644
40	387.50	GPS Pipe Locators	238,073	5,022	0	0	243,095
41		Total Distribution Plant	710,970,930	26,671,062	(3,014,252)	0	734,627,740

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2024 - 00092
GROSS ADDITIONS, RETIREMENTS, AND TRANSFERS
SEPTEMBER 2023 TO AUGUST 2024

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

SCHEDULE B-2.3
SHEET 2 OF 4
WITNESS: GORE

LINE NO.	ACCT. NO.	ACCOUNT TITLE	BASE PERIOD BEGINNING BALANCE (1) \$	ADDITIONS (2) \$	RETIREMENTS (3) \$	TRANSFERS (4) \$	BASE PERIOD ENDING BALANCE (5 = 1 + 2 + 3 + 4) \$
1		<u>GENERAL PLANT</u>					
2	391.10	Office Furn & Equip-Unspecified	820,367	103,741	(1,775)	0	922,333
3	391.11	Office Furn & Equip-Data Handling	0	0	0	0	0
4	391.12	Office Furn & Equip-Info Systems	91,133	(1,202)	(54,004)	0	35,927
5	392.20	Trans Equip-Trailers Over \$1,000	95,778	0	(46,854)	0	48,924
6	392.21	Trans Equip-Trailers \$1,000 Or Less	24,462	0	0	0	24,462
7	393.00	Stores Equipment	0	0	0	0	0
8	394.10	Tools,Shop, & Gar Eq-Garage & Serv	9,739	0	0	0	9,739
9	394.11	Tools,Shop, & Gar Eq-Cng Stationary	0	0	0	0	0
10	394.13	Tools,Shop, & Gar Eq-Und Tank Cleanup	0	0	0	0	0
11	394.20	Tools,Shop, & Gar Eq-Shop Equip	0	0	0	0	0
12	394.30	Tools,Shop, & Gar Eq-Tools & Other	4,948,318	552,408	(69,858)	0	5,430,868
13	395.00	Laboratory	4,162	0	(4,162)	0	0
14	396.00	Power Operated Equip-General Tools	185,547	0	0	0	185,547
15	398.00	Miscellaneous Equipment	148,028	6,532	0	0	154,560
16		Total General Plant	6,327,535	661,479	(176,653)	0	6,812,361
17		<u>OTHER PLANT</u>					
18	378.21	M & R Sta Equip Reg FMV	(777,092)	0	0	0	(777,092)
		Total Other Plant	(777,092)	0	0	0	(777,092)
19		Total Gas Plant in Service	731,152,965	29,490,976	(6,394,286)	0	754,249,656
20		<u>SMRP PLANT</u>					
21	376.00	MAINS	16,984,710	23,538,544	(1,134,053)	0	39,389,201
22	378.20	M & R STA EQUIP-GENERAL-REGULATING	(305,365)	0	(210,030)	0	(515,395)
23	380.00	SERVICES	6,815,966	12,138,393	(2,441,887)	0	16,512,472
24	382.00	METER INSTALLATIONS	5,958	503,268	(51,678)	0	457,548
25	383.00	HOUSE REGULATORS	(4,563)	54,427	(6,029)	0	43,834
26		Total SMRP Plant	23,496,705	36,234,632	(3,843,677)	-	55,887,660
27		TOTAL GAS PLANT IN SERVICE	754,649,670	65,725,608	(10,237,963)	0	810,137,316

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2024 - 00092
PROPERTY MERGED OR ACQUIRED
AS OF AUGUST 31, 2024

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

SCHEDULE B-2.4
SHEET 1 OF 2
WITNESS: GORE

LINE NO.	ACCT. NO.	DESCRIPTION OF PROPERTY	ACQUISITION COST	COST BASIS	ACQUISITION ADJUSTMENT	COMMISSION APPROVAL DATE (DOCKET NO.)	DATE OF ACQUISITION	EXPLANATION OF TREATMENT
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NONE

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2024 - 00092
LEASED PROPERTY
AS OF AUGUST 31, 2024

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

SCHEDULE B-2.5
SHEET 1 OF 2
WITNESS: GORE

IDENTIFICATION		DESCRIPTION OF TYPE AND USE OF PROPERTY	NAME OF LESSEE	FREQUENCY OF PAYMENT	AMOUNT OF LEASE PAYMENT	DOLLAR VALUE OF PROPERTY INVOLVED	EXPLAIN METHOD OF CAPITALIZATION
LINE NO.	OR REFERENCE NUMBER						

COLUMBIA GAS OF KENTUCKY, INC. DOES NOT HAVE ANY CAPITAL LEASES IN RATE BASE.

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2024 - 00092
PROPERTY HELD FOR FUTURE USE INCLUDED IN RATE BASE
AS OF AUGUST 31, 2024

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

SCHEDULE B-2.6
SHEET 1 OF 2
WITNESS: GORE

DESCRIPTION					NET						
LINE	AND LOCATION	ACQUISITION	ORIGINAL	ACCUMULATED	ORIGINAL	<u>REVENUE REALIZED</u>		<u>EXPENSES INCURRED</u>			
NO.	OF PROPERTY	DATE	COST	DEPRECIATION	COST	AMOUNT	ACCT. NO.	DESCRIPTION	AMOUNT	ACCT. NO.	DESCRIPTION

NONE

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2024 - 00092
PROPERTY EXCLUDED FROM RATE BASE
AS OF AUGUST 31, 2024

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

SCHEDULE B-2.7
SHEET 1 OF 2
WITNESS: GORE

LINE NO.	ACCT. NO.	ACCOUNT TITLE OR DESCRIPTION OF EXCLUDED PROPERTY	IN-SERVICE DATE	ORIGINAL COST	ACCUMULATED DEPRECIATION	NET ORIGINAL COST	AMOUNT	PERIOD REVENUE AND EXPENSE		REASONS FOR EXCLUSION
								ACCT. NO.	DESCRIPTION	

SMRP investments for years 2023 & 2024

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2024 - 00092
ACCUMULATED DEPRECIATION & AMORTIZATION
AS OF AUGUST 31, 2024

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

SCHEDULE B-3
SHEET 1 OF 4
WITNESS: GORE

LINE NO. (A)	ACCT. NO. (B)	ACCOUNT TITLES (C)	BASE PERIOD	RESERVE BALANCES				ADJUSTED JURISDICTION (I)
			TOTAL COMPANY INVESTMENT	TOTAL COMPANY	JURISDICTIONAL PERCENT	JURISDICTIONAL TOTAL	ADJUSTMENTS	
			(D) (1) \$	(E) (2 = 4) \$	(F) (3) \$	(G) (4) \$	(H) (5) \$	(6 = 4 + 5) \$
1		INTANGIBLE PLANT						
2	301.00	ORGANIZATION	521	0	100%	0	0	0
3	303.00	MISCELLANEOUS INTANGIBLE PLANT	96,335	81,003		81,003	0	81,003
4	303.10	MISC INTANGIBLE PLANT-DIS SOFTWARE	943	318		318	0	318
5	303.20	MISC INTANGIBLE PLANT-FARA SOFTWARE	0	0		0	0	0
6	303.30	MISC INTANGIBLE PLANT-OTHER SOFTWARE	11,274,061	5,505,364		5,505,364	0	5,505,364
7	303.99	MISC INTANGIBLE PLANT-CLOUD SOFTWARE	2,214,788	1,181,191		1,181,191	0	1,181,191
8		TOTAL INTANGIBLE PLANT	13,586,647	6,767,877		6,767,877	0	6,767,877
9		DISTRIBUTION PLANT (LESS SMRP)						
10	374.10	LAND-CITY GATE & MAIN LINE IND. M & R	205	0		0	0	0
11	374.20	LAND-OTHER DISTRIBUTION SYSTEMS	876,987	(522)		(522)	0	(522)
12	374.40	LAND RIGHTS-OTHER DISTR SYSTEMS	2,984,532	394,033		394,033	0	394,033
13	374.50	RIGHTS OF WAY	2,666,483	1,169,336		1,169,336	0	1,169,336
14	375.20	STRUC & IMPROV-CITY GATE M & R	2,125	2,068		2,068	0	2,068
15	375.30	STRUC & IMPROV-GENERAL M & R	0	(78)		(78)	0	(78)
16	375.40	STRUC & IMPROV-REGULATING	3,047,930	611,250		611,250	0	611,250
17	375.60	STRUC & IMPROV-DISTR. IND. M & R	0	0		0	0	0
18	375.70	STRUC & IMPROV-OTHER DISTR. SYSTEMS	9,597,192	4,837,191		4,837,191	0	4,837,191
19	375.71	STRUC & IMPROV-OTHER DISTR SYS-ILP	875,995	789,682		789,682	0	789,682
20	375.80	STRUC & IMPROV-COMMUNICATIONS	132,125	15,513		15,513	0	15,513
21	376.00	MAINS (LESS SMRP)	415,940,816	83,761,199		83,761,199	0	83,761,199
22	378.10	M & R STATION EQUIP-GENERAL	570,693	418,846		418,846	0	418,846
23	378.20	M & R STA EQUIP-GENERAL-REGULATING (LESS SMRP)	25,711,268	3,804,102		3,804,102	0	3,804,102
24	378.30	M & R STA EQUIP-GEN-LOCAL GAS PURCH	45,443	43,931		43,931	0	43,931
25	379.10	M & R STA EQUIP-CITY GATE CHECK STA	1,554,110	376,425		376,425	0	376,425
26	380.00	SERVICES (LESS SMRP)	207,803,571	64,344,437		64,344,437	0	64,344,437
27	381.00	METERS	19,115,756	1,921,736		1,921,736	0	1,921,736
28	381.10	METERS - AMR	9,980,854	5,858,811		5,858,811	0	5,858,811
29	382.00	METER INSTALLATIONS (LESS SMRP)	10,628,932	5,967,644		5,967,644	0	5,967,644
30	383.00	HOUSE REGULATORS (LESS SMRP)	7,498,653	2,582,602		2,582,602	0	2,582,602
31	384.00	HOUSE REGULATOR INSTALLATIONS	2,085,059	1,742,083		1,742,083	0	1,742,083
32	385.00	INDUSTRIAL M & R STATION EQUIPMENT	6,048,940	916,386		916,386	0	916,386
33	387.20	OTHER EQUIP-ODORIZATION	0	(59,912)		(59,912)	0	(59,912)
34	387.41	OTHER EQUIP-TELEPHONE	260,538	65,828		65,828	0	65,828
35	387.42	OTHER EQUIPMENT-RADIO	419,367	352,233		352,233	0	352,233
36	387.44	OTHER EQUIP-OTHER COMMUNICATION	124,679	70,099		70,099	0	70,099
37	387.45	OTHER EQUIP-TELEMETERING	6,298,746	(500,385)		(500,385)	0	(500,385)
38	387.46	OTHER EQUIP-CUST INFO SERVICE	113,644	114,497		114,497	0	114,497
39	387.50	GPS PIPE LOCATORS	243,095	47,619		47,619	0	47,619
40		TOTAL DISTRIBUTION PLANT (LESS SMRP)	734,627,740	179,646,655		179,646,655	0	179,646,655

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2024 - 00092
ACCUMULATED DEPRECIATION & AMORTIZATION
AS OF AUGUST 31, 2024

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

SCHEDULE B-3
SHEET 2 OF 4
WITNESS: GORE

LINE NO. (A)	ACCT. NO. (B)	ACCOUNT TITLES (C)	BASE PERIOD	<----- RESERVE BALANCES ----->					
			TOTAL COMPANY INVESTMENT	TOTAL COMPANY	JURISDICTIONAL PERCENT	JURISDICTIONAL TOTAL	ADJUSTMENTS	ADJUSTED JURISDICTION	
			(D) \$	(E) \$	(F) \$	(G) \$	(H) \$	(I) \$	
			(1)	(2 = 4)	(3)	(4)	(5)	(6 = 4 + 5)	
			\$	\$	\$	\$	\$	\$	
1		GENERAL PLANT							
2	391.10	OFFICE FURN & EQUIP-UNSPECIFIED	922,333	145,658		145,658	0	145,658	
3	391.11	OFFICE FURN & EQUIP-DATA HANDLING	0	(18,934)		(18,934)	0	(18,934)	
4	391.12	OFFICE FURN & EQUIP-INFO SYSTEMS	35,927	(383)		(383)	0	(383)	
5	392.20	TRANS EQUIP-TRAILERS OVER \$1,000	48,924	17,438		17,438	0	17,438	
6	392.21	TRANS EQUIP-TRAILERS \$1,000 or LESS	24,462	44,754		44,754	0	44,754	
7	393.00	STORES EQUIPMENT	0	0		0	0	0	
8	394.10	TOOLS,SHOP, & GAR EQ-GARAGE & SERV	9,739	4,335		4,335	0	4,335	
9	394.11	TOOLS,SHOP, & GAR EQ-CNG STATIONARY	0	(26,072)		(26,072)	0	(26,072)	
10	394.13	TOOLS,SHOP, & GAR EQ-UND TANK CLEANUP	0	37,937		37,937	0	37,937	
11	394.20	TOOLS,SHOP, & GAR EQ-SHOP EQUIP	0	185		185	0	185	
12	394.30	TOOLS,SHOP, & GAR EQ-TOOLS & OTHER	5,430,868	1,682,393		1,682,393	0	1,682,393	
13	395.00	LABORATORY	0	(101)		(101)	0	(101)	
14	396.00	POWER OPERATED EQUIP-GENERAL TOOLS	185,547	171,938		171,938	0	171,938	
15	398.00	MISCELLANEOUS EQUIPMENT	154,560	76,850		76,850	0	76,850	
16		TOTAL GENERAL PLANT	6,812,361	2,135,999		2,135,999	0	2,135,999	
17		OTHER PLANT							
18	378.21	M & R STA EQUIP REG FMV	(777,092)	(221,524)		(221,524)	0	(221,524)	
		TOTAL OTHER PLANT	(777,092)	(221,524)		(221,524)	0	(221,524)	
19		SUBTOTAL PLANT (LESS SMRP)	754,249,656	188,329,008		188,329,008	0	188,329,008	
20		RETIREMENT WORK IN PROGRESS		(6,434,210)		(6,434,210)	0	(6,434,210)	
21		TOTAL PLANT (LESS SMRP)	754,249,656	181,894,798		181,894,798	0	181,894,798	
22		SMRP PLANT							
23	376.00	MAINS	39,389,201	(560,397)		(560,397)	0	(560,397)	
24	378.20	M & R STA EQUIP-GENERAL-REGULATING	(515,395)	(583,487)		(583,487)	0	(583,487)	
25	380.00	SERVICES	16,512,472	(6,253,277)		(6,253,277)	0	(6,253,277)	
26	382.00	METER INSTALLATIONS	457,548	(79,925)		(79,925)	0	(79,925)	
27	383.00	HOUSE REGULATORS	43,834	(10,359)		(10,359)	0	(10,359)	
28		TOTAL SMRP PLANT	55,887,660	(7,487,445)		(7,487,445)	0	(7,487,445)	
29		TOTAL GAS PLANT IN SERVICE	810,137,316	174,407,352		174,407,352	0	174,407,352	

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2024 - 00092
ACCUMULATED DEPRECIATION & AMORTIZATION
BASE PERIOD 09/30/2023 TO 08/31/2024

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

WPB-3.1
SHEET 1 OF 4
WITNESS: GORE

LINE NO.	ACCT. NO.	DESCRIPTION	Actual 09/30/2023	Actual 10/31/2023	Actual 11/30/2023	Actual 12/31/2023	Actual 01/31/2024	Actual 02/29/2024	Projected 03/31/2024	Projected 04/30/2024	Projected 05/31/2024	Projected 06/30/2024	Projected 07/31/2024	Projected 08/31/2024
			(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
			\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
1		INTANGIBLE PLANT												
2	301.00	ORGANIZATION	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3	303.00	MISCELLANEOUS INTANGIBLE PLANT	78,059.61	78,327.21	78,594.79	78,862.40	79,129.97	79,397.57	79,665.14	79,932.75	80,200.33	80,467.93	80,735.51	81,003.10
4	303.10	MISC INTANGIBLE PLANT-DIS SOFTWARE	318.35	318.35	318.35	318.35	318.35	318.35	318.35	318.35	318.35	318.35	318.35	318.35
5	303.20	MISC INTANGIBLE PLANT-FARA SOFTWARE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6	303.30	MISC INTANGIBLE PLANT-OTHER SOFTWARE	6,399,085.14	6,545,756.71	6,682,230.12	6,780,366.86	6,820,993.52	6,811,280.17	7,001,005.46	5,371,417.96	5,545,621.84	5,547,017.04	5,354,522.43	5,505,364.17
7	303.99	MISC INTANGIBLE PLANT-CLOUD SOFTWARE	913,983.20	947,316.61	952,244.59	987,550.74	992,272.67	1,010,230.73	1,045,217.92	1,080,038.42	1,114,930.73	1,135,219.52	1,143,688.36	1,181,191.27
8		TOTAL INTANGIBLE PLANT	7,391,446.30	7,571,718.88	7,713,387.85	7,847,098.35	7,692,714.51	7,901,226.82	8,126,206.87	6,531,707.46	6,741,071.25	6,763,022.84	6,579,264.65	6,767,876.89
9		DISTRIBUTION PLANT (LESS SMRP)												
10	374.10	LAND-CITY GATE & MAIN LINE IND. M & R	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
11	374.20	LAND-OTHER DISTRIBUTION SYSTEMS	(522.25)	(522.25)	(522.25)	(522.25)	(522.25)	(522.25)	(522.25)	(522.25)	(522.25)	(522.25)	(522.25)	(522.25)
12	374.40	LAND RIGHTS-OTHER DISTR SYSTEMS	359,656.95	362,719.91	365,784.17	368,881.54	372,011.75	375,149.92	378,295.90	381,441.72	384,587.71	387,733.70	390,880.36	394,033.34
13	374.50	RIGHTS OF WAY	1,148,966.39	1,151,410.75	1,153,855.11	1,156,299.47	1,158,743.83	1,161,188.19	1,163,632.55	1,166,076.91	1,168,521.27	1,164,447.23	1,166,891.51	1,169,335.79
14	375.20	STRUC & IMPROV-CITY GATE M & R	2,059.65	2,060.38	2,061.11	2,061.84	2,062.57	2,063.30	2,064.03	2,064.76	2,065.49	2,066.22	2,066.95	2,067.68
15	375.30	STRUC & IMPROV-GENERAL M & R	(77.66)	(77.66)	(77.66)	(77.66)	(77.66)	(77.66)	(77.66)	(77.66)	(77.66)	(77.66)	(77.66)	(77.66)
16	375.40	STRUC & IMPROV-REGULATING	591,392.98	596,575.32	595,456.98	594,543.69	600,033.84	604,258.34	609,816.68	615,375.02	620,933.36	621,621.92	627,172.40	611,249.88
17	375.60	STRUC & IMPROV-DISTR. IND. M & R	0.02	0.02	0.02	0.02	0.02	0.02	0.02	0.02	0.02	0.02	0.02	0.02
18	375.70	STRUC & IMPROV-OTHER DISTR. SYSTEMS	4,641,361.65	4,659,998.00	4,678,654.60	4,690,485.97	4,709,154.98	4,727,824.39	4,746,491.76	4,765,113.44	4,783,735.12	4,802,320.02	4,820,853.33	4,837,191.05
19	375.71	STRUC & IMPROV-OTHER DISTR SYS-ILP	744,732.52	749,476.06	754,219.59	758,963.13	763,706.66	768,450.20	772,822.18	777,194.16	781,566.14	785,938.12	785,310.09	789,682.07
20	375.80	STRUC & IMPROV-COMMUNICATIONS	9,069.68	9,655.43	10,241.18	10,826.93	11,412.68	11,998.43	12,584.18	13,169.93	13,755.68	14,341.43	14,927.18	15,512.93
21	376.00	MAINS (Less SMRP)	78,753,046.37	79,320,948.73	79,737,772.51	79,654,433.21	80,149,405.69	80,739,116.86	81,314,251.73	81,903,818.47	82,170,375.62	82,724,162.16	83,277,898.57	83,761,199.21
22	378.10	M & R STATION EQUIP-GENERAL	409,090.76	410,123.08	411,155.40	411,351.21	412,222.03	413,253.75	414,285.47	415,317.19	416,348.91	416,785.47	417,815.94	418,846.41
23	378.20	M & R STA EQUIP-GENERAL-REGULATING (Less SMRP)	3,256,317.37	3,309,725.76	3,336,732.21	3,389,938.96	3,443,247.63	3,493,827.08	3,543,624.17	3,594,723.24	3,648,222.99	3,699,684.31	3,752,217.50	3,804,101.84
24	378.30	M & R STA EQUIP-GEN-LOCAL GAS PURCH	42,881.17	42,976.60	43,072.03	43,167.46	43,262.89	43,358.32	43,453.75	43,549.18	43,644.61	43,740.04	43,835.47	43,930.90
25	379.10	M & R STA EQUIP-CITY GATE CHECK STA	341,982.24	345,116.43	348,250.62	351,384.81	354,519.00	357,653.19	360,787.38	363,921.57	367,055.76	370,189.95	373,304.73	376,424.59
26	380.00	SERVICES (Less SMRP)	57,431,622.59	58,022,488.58	58,610,847.05	59,215,765.90	59,886,315.97	60,484,062.23	61,071,859.07	61,746,000.39	62,396,318.51	63,036,471.43	63,690,906.43	64,344,436.97
27	381.00	METERS	2,503,584.18	2,485,633.99	2,467,945.75	2,502,250.70	2,492,127.46	2,493,981.75	2,439,048.23	2,375,198.95	2,342,387.10	2,300,255.81	2,248,750.67	1,921,736.04
28	381.10	METERS - AMR	5,174,457.08	5,236,671.07	5,298,885.06	5,361,099.05	5,423,313.04	5,485,527.03	5,547,741.02	5,609,955.01	5,672,169.00	5,734,382.99	5,796,596.98	5,858,810.97
29	382.00	METER INSTALLATIONS (Less SMRP)	5,796,400.68	5,811,664.51	5,827,050.53	5,842,563.00	5,858,153.46	5,873,758.57	5,889,379.17	5,905,014.27	5,920,659.53	5,936,312.62	5,951,972.94	5,967,643.85
30	383.00	HOUSE REGULATORS (Less SMRP)	2,451,077.18	2,462,823.97	2,474,615.19	2,486,451.09	2,498,335.78	2,510,263.13	2,522,243.17	2,534,275.23	2,546,331.35	2,558,403.40	2,570,491.75	2,582,602.50
31	384.00	HOUSE REGULATOR INSTALLATIONS	1,723,161.19	1,724,881.36	1,726,601.53	1,728,321.70	1,730,041.87	1,731,762.04	1,733,482.21	1,735,202.38	1,736,922.55	1,738,642.72	1,740,362.89	1,742,083.06
32	385.00	INDUSTRIAL M & R STATION EQUIPMENT	738,632.02	757,446.27	769,133.14	785,825.46	803,036.39	814,047.11	831,513.75	850,336.94	869,160.13	878,782.13	897,584.25	916,386.37
33	387.20	OTHER EQUIP-ODORIZATION	(59,912.03)	(59,912.03)	(59,912.03)	(59,912.03)	(59,912.03)	(59,912.03)	(59,912.03)	(59,912.03)	(59,912.03)	(59,912.03)	(59,912.03)	(59,912.03)
34	387.41	OTHER EQUIP-TELEPHONE	58,448.52	59,119.41	59,790.30	60,461.19	61,132.08	61,802.97	62,473.86	63,144.75	63,815.64	64,486.53	65,157.42	65,828.31
35	387.42	OTHER EQUIPMENT-RADIO	340,002.36	341,134.65	342,266.94	343,399.23	344,531.52	345,663.81	346,796.10	347,913.46	348,993.33	350,073.20	351,153.07	352,232.94
36	387.44	OTHER EQUIP-OTHER COMMUNICATION	66,396.24	66,732.87	67,069.50	67,406.13	67,742.76	68,079.39	68,416.02	68,752.65	69,089.28	69,425.91	69,762.54	70,099.17
37	387.45	OTHER EQUIP-TELEMETERING	(633,621.48)	(617,954.82)	(623,024.12)	(611,450.88)	(597,694.77)	(583,034.32)	(566,620.11)	(550,149.95)	(538,096.36)	(521,625.40)	(507,767.01)	(500,384.61)
38	387.46	OTHER EQUIP-CUST INFO SERVICE	114,497.07	114,497.07	114,497.07	114,497.07	114,497.07	114,497.07	114,497.07	114,497.07	114,497.07	114,497.07	114,497.07	114,497.07
39	387.50	GPS PIPE LOCATORS	40,854.94	41,460.20	42,069.35	42,682.39	43,295.43	43,908.47	44,521.51	45,134.55	45,747.59	46,367.09	46,993.06	47,619.03
40		TOTAL DISTRIBUTION PLANT (LESS SMRP)	166,045,558.39	167,406,873.66	168,554,490.87	169,311,098.33	170,684,099.67	172,081,949.30	173,406,948.93	174,826,529.37	175,928,295.47	177,278,994.15	178,649,124.18	179,646,655.43

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2024 - 00092
ACCUMULATED DEPRECIATION & AMORTIZATION
BASE PERIOD 09/30/2023 TO 08/31/2024

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

WPB-3.1
SHEET 2 OF 4
WITNESS: GORE

LINE NO.	ACCT. NO.	DESCRIPTION	Actual 09/30/2023	Actual 10/31/2023	Actual 11/30/2023	Actual 12/31/2023	Actual 01/31/2024	Actual 02/29/2024	Projected 03/31/2024	Projected 04/30/2024	Projected 05/31/2024	Projected 06/30/2024	Projected 07/31/2024	Projected 08/31/2024
			(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
			\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
1		<u>GENERAL PLANT</u>												
2	391.10	OFFICE FURN & EQUIP-UNSPECIFIED	106,211.02	109,629.21	113,047.40	116,680.49	118,749.78	122,590.37	126,430.96	130,280.00	134,129.69	137,972.17	141,815.22	145,658.27
3	391.11	OFFICE FURN & EQUIP-DATA HANDLING	(18,933.79)	(18,933.79)	(18,933.79)	(18,933.79)	(18,933.79)	(18,933.79)	(18,933.79)	(18,933.79)	(18,933.79)	(18,933.79)	(18,933.79)	(18,933.79)
4	391.12	OFFICE FURN & EQUIP-INFO SYSTEMS	(7,140.18)	(6,521.35)	(5,902.52)	(5,283.69)	(4,664.86)	(4,046.03)	(3,427.20)	(2,808.37)	(2,189.54)	(1,580.73)	(981.94)	(383.15)
5	392.20	TRANS EQUIP-TRAILERS OVER \$1,000	63,764.49	63,836.33	63,908.17	63,980.01	17,180.67	17,217.36	17,254.05	17,290.74	17,327.43	17,364.12	17,400.81	17,437.50
6	392.21	TRANS EQUIP-TRAILERS \$1,000 or LESS	44,754.01	44,754.01	44,754.01	44,754.01	44,754.01	44,754.01	44,754.01	44,754.01	44,754.01	44,754.01	44,754.01	44,754.01
7	393.00	STORES EQUIPMENT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8	394.10	TOOLS,SHOP, & GAR EQ-GARAGE & SERV	3,977.77	4,010.23	4,042.69	4,075.15	4,107.61	4,140.07	4,172.53	4,204.99	4,237.45	4,269.91	4,302.37	4,334.83
9	394.11	TOOLS,SHOP, & GAR EQ-CNG STATIONARY	(26,071.50)	(26,071.50)	(26,071.50)	(26,071.50)	(26,071.50)	(26,071.50)	(26,071.50)	(26,071.50)	(26,071.50)	(26,071.50)	(26,071.50)	(26,071.50)
10	394.13	TOOLS,SHOP, & GAR EQ-UND TANK CLEANUP	37,937.36	37,937.36	37,937.36	37,937.36	37,937.36	37,937.36	37,937.36	37,937.36	37,937.36	37,937.36	37,937.36	37,937.36
11	394.20	TOOLS,SHOP, & GAR EQ-SHOP EQUIP	185.21	185.21	185.21	185.21	185.21	185.21	185.21	185.21	185.21	185.21	185.21	185.21
12	394.30	TOOLS,SHOP, & GAR EQ-TOOLS & OTHER	1,560,985.68	1,551,332.72	1,563,780.57	1,567,553.83	1,568,796.87	1,586,027.42	1,603,391.93	1,621,064.74	1,639,002.84	1,649,633.62	1,664,341.27	1,682,393.44
13	395.00	LABORATORY	4,000.66	4,018.00	4,035.34	4,052.68	(100.70)	(100.70)	(100.70)	(100.70)	(100.70)	(100.70)	(100.70)	(100.70)
14	396.00	POWER OPERATED EQUIP-GENERAL TOOLS	171,938.14	171,938.14	171,938.14	171,938.14	171,938.14	171,938.14	171,938.14	171,938.14	171,938.14	171,938.14	171,938.14	171,938.14
15	398.00	MISCELLANEOUS EQUIPMENT	67,635.60	68,458.39	69,281.18	70,103.97	70,926.76	71,749.55	72,572.34	73,413.28	74,272.38	75,131.48	75,990.58	76,849.68
16		TOTAL GENERAL PLANT	2,009,244.47	2,004,572.96	2,022,002.26	2,030,971.87	1,984,805.56	2,007,387.47	2,030,103.34	2,053,154.11	2,076,488.98	2,092,499.30	2,112,577.04	2,135,999.30
17		<u>OTHER PLANT</u>												
18	378.21	M & R STA EQUIP REG FMV	(197,937.83)	(200,082.00)	(202,226.17)	(204,370.34)	(206,514.51)	(208,658.68)	(210,802.85)	(212,947.02)	(215,091.19)	(217,235.36)	(219,379.53)	(221,523.70)
19		TOTAL OTHER PLANT	(197,937.83)	(200,082.00)	(202,226.17)	(204,370.34)	(206,514.51)	(208,658.68)	(210,802.85)	(212,947.02)	(215,091.19)	(217,235.36)	(219,379.53)	(221,523.70)
20		SUBTOTAL PLANT (LESS SMRP)	175,248,311.33	176,783,083.50	178,087,654.81	178,984,798.21	180,155,105.23	181,781,904.90	183,352,456.29	183,198,443.93	184,530,764.50	185,917,280.92	187,121,586.34	188,329,007.93
21		RETIRED WORK IN PROGRESS	(6,372,997.22)	(6,542,677.42)	(6,610,924.31)	(6,661,641.43)	(6,640,025.00)	(6,687,302.71)	(6,719,325.56)	(6,748,118.74)	(6,455,516.05)	(6,441,147.61)	(6,413,114.65)	(6,434,210.38)
22		TOTAL PLANT (LESS SMRP)	<u>168,875,314.11</u>	<u>170,240,406.08</u>	<u>171,476,730.50</u>	<u>172,323,156.78</u>	<u>173,515,080.23</u>	<u>175,094,602.19</u>	<u>176,633,130.73</u>	<u>176,450,325.19</u>	<u>178,075,248.45</u>	<u>179,476,133.31</u>	<u>180,708,471.69</u>	<u>181,894,797.55</u>
23		<u>SMRP PLANT</u>												
24	MAINS		(101,238.99)	(69,411.59)	(33,495.04)	(86,819.00)	(42,988.03)	(59,463.92)	(46,633.40)	(4,464.35)	47,478.29	89,036.51	(603,114.20)	(560,396.85)
25	M & R STA EQUIP-GENERAL-REGULATING		(390,184.50)	(390,914.50)	(393,097.49)	(448,462.97)	(449,447.73)	(461,059.24)	(471,995.87)	(472,859.87)	(533,017.82)	(535,237.98)	(541,353.31)	(583,487.20)
26	SERVICES		(3,483,779.11)	(3,806,247.06)	(4,226,104.09)	(4,567,164.75)	(4,704,787.47)	(4,902,137.51)	(5,305,354.84)	(5,351,721.52)	(5,493,943.65)	(5,701,512.82)	(5,995,915.55)	(6,253,277.11)
27	METER INSTALLATIONS		(36,219.78)	(40,903.60)	(44,506.45)	(48,148.22)	(49,888.48)	(52,233.72)	(61,892.99)	(61,516.58)	(67,840.20)	(71,507.51)	(73,580.46)	(79,925.12)
28	HOUSE REGULATORS		(5,163.87)	(5,735.20)	(6,377.44)	(6,922.54)	(7,197.59)	(7,673.72)	(8,542.82)	(8,502.93)	(9,130.32)	(9,502.51)	(9,716.53)	(10,358.90)
29	TOTAL SMRP PLANT		(4,016,586.26)	(4,313,211.95)	(4,703,580.50)	(5,157,517.48)	(5,254,309.28)	(5,482,568.11)	(5,894,419.92)	(5,899,065.25)	(6,056,453.72)	(6,228,724.31)	(7,223,680.06)	(7,487,445.17)
30		TOTAL GAS PLANT IN SERVICE	<u>164,858,727.85</u>	<u>165,927,194.13</u>	<u>166,773,150.00</u>	<u>167,165,639.30</u>	<u>168,260,770.95</u>	<u>169,612,034.09</u>	<u>170,738,710.81</u>	<u>170,551,259.95</u>	<u>172,018,794.74</u>	<u>173,247,409.01</u>	<u>173,484,791.63</u>	<u>174,407,352.37</u>

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2024 - 00092
ADJUSTMENTS TO ACCUMULATED DEPRECIATION & AMORTIZATION
AS OF AUGUST 31, 2024

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

SCHEDULE B-3.1
SHEET 1 OF 2
WITNESS: GORE

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

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

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2024 - 00092
ACCOUNT 107 CONSTRUCTION WORK IN PROGRESS IN SERVICE
AS OF AUGUST 31, 2024

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

SCHEDULE B-4
SHEET 1 OF 1
WITNESS: GORE

LINE NO. (A)	GPA (B)	DESCRIPTION (C)	ACCUMULATED COSTS		CWIP AMOUNT IN SERVICE (F=D-E) \$	JURISDICTIONAL (G) %	TOTAL COST (H=F*G) \$
			TOTAL CWIP AMOUNT (D) \$	CONSTRUCTION AMOUNT (E) \$			
			(1)	(2 = 1 - 3)	(3)	(4)	(5 = 3)
1		INTANGIBLE PLANT					
2	303.00	MISC INTANGIBLE PLANT	0	0	0	100.00	0
3	303.30	MISC INTANGIBLE PLANT	3,264,350	3,264,350	0		0
4	303.99	MISC INTANGIBLE PLANT-CLOUD SOFTWARE	2,384,336	2,384,336	0		0
5		SUBTOTAL	5,648,686	5,648,686	0		0
6		DISTRIBUTION PLANT (LESS SMRP)					
7	374.20	LAND-OTHER DISTRIBUTION SYSTEMS	41,784	41,784	0		0
8	374.40	LAND RIGHTS - OTHER DIST	308,283	308,283	0		0
9	375.40	REGULATING STRUCTURES	(42,452)	(42,452)	0		0
10	375.70	OTHER STRUCTURES	0	0	0		0
11	375.80	STRUC & IMPROV-COMMUNICATIONS	(47)	(47)	0		0
12	376.00	MAINS	8,079,087	8,079,087	0		0
13	376.25	MAINS - SMRP	10,264,343	10,264,343	0		0
14	378.20	M&R EQUIP-GENERAL-REG	413,753	413,753	0		0
15	379.10	M & R STA EQUIP-CITY GATE CHECK STA	1,400	1,400	0		0
16	380.00	SERVICES	2,096,865	2,096,865	0		0
17	380.25	SERVICES - SMRP	44,039	44,039	0		0
18	381.00	METERS	48,832	48,832	0		0
19	381.10	METERS - AMR	33,629	33,629	0		0
20	382.00	METER INSTALLATIONS	7,373	7,373	0		0
21	383.00	HOUSE REGULATORS	116,305	116,305	0		0
22	385.00	IND M&R EQUIPMENT	297,712	297,712	0		0
23	387.45	OTHER EQ-TELEMETERING	633,456	633,456	0		0
24		SUBTOTAL	22,344,360	22,344,360	0		0
25		GENERAL PLANT					
26	391.10	OFF FUR & EQ UNSPECIF	0	0	0		0
27	391.12	OFF FUR & EQ INFORM. SYS.	0	0	0		0
28	394.30	TOOLS & OTHER	6,360	6,360	0		0
29		SUBTOTAL	6,360	6,360	0		0
27		UNASSIGNED	773,330	773,330	0		0
28		SUBTOTAL	773,330	773,330	0		0
29		TOTAL	28,772,736	28,772,736	0		0

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2024 - 00092
ALLOWANCE FOR WORKING CAPITAL
AS OF AUGUST 31, 2024

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

SCHEDULE B-5
SHEET 1 OF 2
WITNESS: GORE

LINE NO.	WORKING CAPITAL COMPONENT	DESCRIPTION OF METHODOLOGY USED TO DETERMINE JURISDICTIONAL REQUIREMENT	WORKPAPER REFERENCE NO.	TOTAL COMPANY	JURISDICTIONAL PERCENT	JURISDICTIONAL AMOUNT
				(1) \$	(2)	(3 = 1) \$
1	CASH WORKING CAPITAL	LEAD/LAG STUDY	B-5.2	0	100.00%	0
2	FUEL STOCK	13 MONTH AVERAGE BALANCE	B-5.1	0		0
3	MATERIAL & SUPPLIES	13 MONTH AVERAGE BALANCE	B-5.1	346,925		346,925
4	GAS STORED UNDERGROUND	13 MONTH AVERAGE BALANCE	B-5.1	<u>38,720,859</u>		<u>38,720,859</u>
6	TOTAL WORKING CAPITAL REQUIREMENTS			<u><u>39,067,784</u></u>		<u><u>39,067,784</u></u>

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2024 - 00092
WORKING CAPITAL COMPONENTS
AS OF AUGUST 31, 2024

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

SCHEDULE B-5.1
SHEET 1 OF 2
WITNESS: GORE

LINE NO.	DESCRIPTION	13 MONTH AVERAGE FOR PERIOD		
		TOTAL COMPANY	JURISDICTIONAL PERCENT	JURISDICTIONAL AMOUNT
		(1) \$	(2)	(3 = 1) \$
1	FUEL STOCK	0	100.00%	0
2	MATERIAL & SUPPLIES	346,925	100.00%	346,925
3	GAS STORED UNDERGROUND	<u>38,720,859</u>	100.00%	<u>38,720,859</u>
4	TOTAL OTHER WORKING CAPITAL	<u>39,067,784</u>		<u>39,067,784</u>

COLUMBIA GAS OF KENTUCKY, INC.

CASE NO. 2024 - 00092

MATERIALS & SUPPLIES

FOR THE BASE PERIOD TME AUGUST 31, 2024 AND FORECAST PERIOD TME DECEMBER 31, 2025

DATA: ☒ BASE PERIOD ☒ FORECASTED PERIOD

WPB-5.1

TYPE OF FILING: ☐ ORIGINAL ☒ UPDATED

SHEET 1 OF 1

WORKPAPER REFERENCE NO(S).

WITNESS: GORE

		Account 154	
		Miscellaneous Deferred Debits	
Line		Plant Materials & Supplies	
No.	Month	Actual / Forecast	
			\$
1	August 31, 2023	Actual	345,182
2	September 30, 2023	Actual	345,182
3	October 31, 2023	Actual	346,949
4	November 30, 2023	Actual	346,949
5	December 31, 2023	Actual	347,375
6	January 31, 2024	Actual	347,375
7	February 28, 2024	Actual	347,375
8	March 31, 2024	Actual	347,375
9	April 30, 2024	Actual	347,375
10	May 31, 2024	Actual	347,375
11	June 30, 2024	Actual	347,375
12	July 31, 2024	Actual	347,070
13	August 31, 2024	Actual	347,070
14	13 Month Average		<u>346,925</u>

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2024 - 00092
CASH WORKING CAPITAL COMPONENTS
AS OF AUGUST 31, 2024

DATA: X BASE PERIOD FORECASTED PERIOD
TYPE OF FILING: ORIGINAL X UPDATED
WORKPAPER REFERENCE NO(S). ATTACHMENT KLJ-CWC-1

SCHEDULE B-5.2.A
SHEET 1 OF 2
WITNESS: JOHNSON

LINE NO.	COST CATEGORY	13 MONTH AVERAGE FOR PERIOD							Updated WORKING CAPITAL REQUIREMENT
		Updated TOTAL COMPANY	JURISDICTIONAL PERCENT	Updated JURISDICTIONAL AMOUNT	Updated DAILY AMOUNT	REVENUE LAG DAYS	EXPENSE LEAD DAYS	NET LAG DAYS	
		(1) \$	(2)	(3 = 1 x 2) \$	(4 = 3 / 365 Days) \$	(5)	(6)	(7 = 5 - 6)	(8) \$
1	<u>OPERATING EXPENSES</u>								
2	PURCHASED GAS EXPENSE	45,612,948	100.00%	45,612,948	124,967	21.43	39.24	(17.81)	(2,225,662)
3	GAS WITHDRAWN FROM STORAGE	15,765,781	100.00%	15,765,781	43,194	21.43	0.00	21.43	925,647
4	PREPAID INSURANCE EXPENSE	1,452,484	100.00%	1,452,484	3,979	21.43	(155.85)	177.28	705,397
5	EMPLOYEE PAYROLL	11,484,253	100.00%	11,484,253	31,464	21.43	4.90	16.53	520,100
6	INCENTIVE COMPENSATION	1,623,010	100.00%	1,623,010	4,447	21.43	239.87	(218.44)	(971,403)
7	EMPLOYEE BENEFITS EXPENSE	3,021,231	100.00%	3,021,231	8,277	21.43	13.70	7.73	63,981
8	PENSION EXPENSE	353,189	100.00%	353,189	968	21.43	21.43	0.00	-
9	OPEB EXPENSE	57,078	100.00%	57,078	156	21.43	43.40	(21.97)	(3,427)
10	UNCOLLECTIBLE EXPENSE	778,168	100.00%	778,168	2,132	21.43	21.43	0.00	-
11	CORPORATE SERVICES	24,112,332	100.00%	24,112,332	66,061	21.43	39.40	(17.97)	(1,187,116)
12	TRACKERS EXPENSE ADJUSTMENT	592,359	100.00%	592,359	1,623	21.43	21.43	0.00	-
13	OTHER O&M COSTS	(3,217,634)	100.00%	(3,217,634)	(8,815)	21.43	26.08	(4.65)	40,990
14	DEPRECIATION AND AMORTIZATION	21,513,536	100.00%	21,513,536	58,941	21.43	21.43	0.00	-
15	<u>TAXES OTHER THAN INCOME</u>								
16	PAYROLL TAX EXPENSE	942,657	100.00%	942,657	2,583	21.43	8.70	12.73	32,882
17	PROPERTY TAX EXPENSE	5,007,997	100.00%	5,007,997	13,721	21.43	297.97	(276.54)	(3,794,405)
18	OTHER TAXES	4,500	100.00%	4,500	12	21.43	45.00	(23.57)	(283)
19	<u>INCOME TAXES</u>								
20	CURRENT: FEDERAL	(2,928,574)	100.00%	(2,928,574)	(8,023)	21.43	37.50	(16.07)	128,930
21	CURRENT: STATE	(1,465,979)	100.00%	(1,465,979)	(4,016)	21.43	37.50	(16.07)	64,537
22	DEFERRED: FEDERAL & STATE (INCLUDING ITC)	9,241,539	100.00%	9,241,539	25,319	21.43	21.43	0.00	-
23	<u>OTHER EXPENSES</u>								
24	OTHER EXPENSE/(INCOME)	4,369,160	100.00%	4,369,160	11,970	21.43	21.43	0.00	-
25	INTEREST ON DEBT	11,409,644	100.00%	11,409,644	31,259	21.43	83.46	(62.03)	(1,938,996)
26	INCOME AVAILABLE FOR COMMON EQUITY	21,900,020	100.00%	21,900,020	60,000	21.43	21.43	0.00	-
27	SUBTOTAL	162,891,376	100.00%	162,891,376	446,278				(7,638,828)
28	GROSS RECEIPTS TAX	5,006,430	100.00%	5,006,430	13,716	21.43	35.50	(14.07)	(192,984)
29	FRANCHISE TAX	4,411,097	100.00%	4,411,097	12,085	21.43	44.90	(23.47)	(283,635)
30	SALES AND USE TAX	4,019,225	100.00%	4,019,225	11,012	21.43	40.10	(18.67)	(205,594)
31	CASH WORKING CAPITAL (LEAD LAG)								(8,321,041)
32	REQUESTED CASH WORKING CAPITAL								0

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2024 - 00092
CALCULATION OF GAS STORAGE BALANCES
FOR THE BASE PERIOD TME AUGUST 31, 2024 AND FORECAST PERIOD TME DECEMBER 31, 2025

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

WPB-5.3
SHEET 1 OF 1
WITNESS: GORE

LINE NO.	MONTH	PER BOOKS (LIFO METHOD) ACCOUNT 164		INJECTION	ACTIVITY	WITHDRAW	ACTIVITY	ENDING	ENDING	ANNUAL WACOG Rate/Mcf
		FIRM	STOR SERV					BALANCE	BALANCE	
		(1) \$	(2) (Mcf)		(3) \$	(4) (Mcf)	(5) \$	(6) (Mcf)	(7) \$	(8) (\$/Mcf)
1	Dec-22	40,020,364	135,433		0	1,972,174	0	7,268,140	40,020,364	
2	Jan-23	27,171,973	35,926		245,766	1,914,098	13,094,157	5,389,968	27,171,973	6.8409
3	YTD adj		35,926			1,914,098			7,192,811	(3.8297)
4	Feb-20	29,395,781	143,578		432,344	1,793,743	5,401,346	3,739,803	29,395,781	3.0112
5	YTD adj		179,504			3,707,841			1,204,813	(0.3415)
6	Mar-23	25,494,347	49,722		132,745	1,962,355	5,238,993	1,827,170	25,494,347	2.6697
7	YTD adj		229,226			5,670,196			753,082	(0.1384)
8	Apr-23	28,948,192	1,118,882		2,832,269	51,951	131,506	2,894,101	28,948,192	2.5313
9	YTD adj		1,348,108			5,722,147			1,465,634	(0.3351)
10	May-23	33,967,040	1,733,783		3,807,843	115,937	254,628	4,511,947	33,967,040	2.1963
11	YTD adj		3,081,891			5,838,084			664,450	(0.2411)
12	Jun-23	37,001,269	1,351,501		2,642,438	139,454	272,659	5,723,994	37,001,269	1.9552
13	YTD adj		4,433,392			5,977,538			(84,009)	0.0544
14	Jul-23	40,106,561	1,760,798		3,538,486	173,759	349,185	7,311,033	40,106,561	2.0096
15	YTD adj		6,194,190			6,151,297			(4,742)	(0.1106)
16	Aug-23	42,337,631	1,323,500		2,513,365	146,155	277,553	8,488,378	42,337,631	1.8990
17	YTD adj		7,517,690			6,297,452			(21,571)	(0.0177)
18	Sep-23	44,341,136	1,255,034		2,361,160	178,640	336,085	9,564,772	44,341,136	1.8814
19	YTD adj		8,772,724			6,476,092			26,411	0.0115
20	Oct-23	45,321,497	836,223		1,582,846	332,248	628,896	10,068,747	45,321,497	1.8929
21	YTD adj		9,608,947			6,808,340			3,715	0.0013
22	Nov-23	43,545,191	197,153		373,443	1,136,886	2,153,465	9,129,014	43,545,191	1.8942
23	YTD adj		9,806,100			7,945,226			14,655	(0.0362)
24	Dec-23	40,807,876	87,706		162,956	1,568,865	2,914,927	7,647,855	40,807,876	1.8580
25	LIFO adj for Net Gas Withdrawn	40,807,876	9,893,806			9,514,091		7,647,854	40,807,876	
26	Jan-24	36,503,459	83,133		160,910	2,476,595	4,793,639	5,254,392	36,175,147	
26a	YTD Adj								328,312	
27	Feb-24	32,880,986	(361,932)		(650,901)	1,613,277	2,901,327	3,279,183	32,951,231	
27a	YTD Adj								(70,245)	
28	Mar-24	30,726,890	141,993		257,644	1,174,814	2,133,497	2,245,362	31,005,133	
28a	YTD Adj								(278,243)	
29	Apr-24	32,923,600	1,102,176		2,056,647	201,078	375,209	3,146,460	32,408,328	
29a	YTD Adj								515,272	
30	May-24	34,317,203	1,309,302		2,293,267	14,147	24,779	4,441,615	35,192,088	
30a	YTD Adj								(874,885)	
31	Jun-24	37,252,458	1,319,390		2,670,957	5,106	10,337	5,755,899	36,977,823	
31a	YTD Adj								274,635	
32	Jul-24	40,269,435	1,711,411		3,216,133	126,562	237,839	7,340,748	40,230,752	
32a	YTD Adj								38,683	
33	Aug-24	42,143,805	1,234,112		2,163,729	165,040	289,359	8,409,820	42,143,805	2.1475
35	13 Month Avg August 31, 2024	38,720,859								

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2024 - 00092
DEFERRED CREDITS AND ACCUMULATED DEFERRED INCOME TAXES
AS OF AUGUST 31, 2024

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

SCHEDULE B-6-A
SHEET 2 OF 6
WITNESS: HARDING

LINE NO.	DESCRIPTION	REF	JAN 31, 2024 ADJ JURIS. AMOUNT (10) \$	FEB 28, 2024 ADJ JURIS. AMOUNT (11) \$	MAR 31, 2024 ADJ JURIS. AMOUNT (12) \$	APR 30, 2024 ADJ JURIS. AMOUNT (13) \$	MAY 31, 2024 ADJ JURIS. AMOUNT (14) \$	JUN 30, 2024 ADJ JURIS. AMOUNT (15) \$	JUL 31, 2024 ADJ JURIS. AMOUNT (16) \$	AUG 31, 2024 ADJ JURIS. AMOUNT (17) \$	TOTAL ADJ JURIS. AMOUNT (18) \$	13 MONTH AVERAGE BALANCE (19) \$
1	SUMMARY OF ACCUMULATED DEFERRED INCOME TAXES											
2												
3	RATE BASE ADIT AND EXCESS ADIT											
4	ACCOUNT 190 - DEFERRED INCOME TAXES		9,481,665	9,480,067	9,465,693	9,501,521	9,529,263	9,613,201	9,696,706	10,574,127	122,476,171	9,421,244
5	ACCOUNT 282 - DEFERRED INCOME TAXES - DEPRECIATION		(83,722,940)	(83,662,592)	(84,002,243)	(84,141,895)	(84,281,546)	(84,421,196)	(84,560,848)	(84,700,500)	(1,073,375,358)	(82,567,335)
6	ACCOUNT 283 - DEFERRED INCOME TAXES - OTHER		-	-	-	-	-	-	-	-	-	0
7	ACCOUNT 254 - EXCESS ADIT (BEFORE GROSS UP)		(26,605,212)	(26,567,489)	(26,529,766)	(26,492,044)	(26,454,321)	(26,416,599)	(26,378,876)	(26,341,153)	(347,098,015)	(26,699,847)
8	ACCOUNT 255 - FEDERAL INVESTMENT TAX CREDIT		-	-	-	-	-	-	-	-	8	1
9	TOTAL RATE BASE ADIT		(100,846,487)	(100,950,014)	(101,066,316)	(101,132,418)	(101,206,604)	(101,224,594)	(101,243,018)	(100,467,526)	(1,297,997,189)	(99,845,938)
10												
11	LEAD LAG ADIT											
12	ACCOUNT 190 - DEFERRED INCOME TAXES		1,276,638	957,132	775,297	790,644	776,213	882,944	893,922	929,631	12,071,298	928,561
13	ACCOUNT 282 - DEFERRED INCOME TAXES - DEPRECIATION		-	-	-	-	-	-	-	-	13	1
14	ACCOUNT 283 - DEFERRED INCOME TAXES - OTHER		2,214,212	2,393,736	2,546,846	2,437,667	2,222,713	2,390,916	1,230,976	1,453,346	27,817,693	2,139,823
15	ACCOUNT 254 - EXCESS ADIT (BEFORE GROSS UP)		-	-	-	-	-	-	-	-	15	1
16	ACCOUNT 255 - FEDERAL INVESTMENT TAX CREDIT		-	-	-	-	-	-	-	-	16	1
17	TOTAL CASH WORKING CAPITAL ADIT		3,490,850	3,350,868	3,322,143	3,228,311	2,998,926	3,273,860	2,124,898	2,382,977	39,889,035	3,068,387
18												
19	NON RATE BASE ADIT											
20	ACCOUNT 190 - DEFERRED INCOME TAXES		15,619,155	15,718,167	15,728,117	15,691,525	15,877,889	16,680,220	17,107,369	18,105,041	210,196,937	16,168,995
21	ACCOUNT 282 - DEFERRED INCOME TAXES - DEPRECIATION		648,953	647,006	645,060	643,114	641,167	(339,932)	(341,878)	(343,825)	5,461,123	420,086
22	ACCOUNT 283 - DEFERRED INCOME TAXES - OTHER		(2,606,821)	(2,667,092)	(2,733,550)	(2,727,018)	(2,806,900)	(2,882,819)	(2,992,967)	(3,089,077)	(37,467,924)	(2,882,148)
23	ACCOUNT 254 - EXCESS ADIT (BEFORE GROSS UP)		-	-	-	-	-	-	-	-	23	2
24	ACCOUNT 255 - FEDERAL INVESTMENT TAX CREDIT		(8,007)	(7,403)	(6,800)	(6,197)	(5,593)	(4,990)	(4,387)	(3,783)	(100,866)	(7,759)
25	TOTAL NON RATE BASE ADIT		13,653,280	13,690,678	13,632,827	13,601,424	13,706,563	13,452,479	13,768,137	14,668,356	178,089,293	13,699,176
26												
27	TOTAL ADIT AND EXCESS ADIT		(83,702,357)	(83,908,468)	(84,111,346)	(84,302,683)	(84,501,116)	(84,498,255)	(85,349,982)	(83,416,193)	(1,080,018,861)	(83,078,374)
28												
29	ACCOUNT 190 - DEFERRED INCOME TAXES											
30	NET OPERATING LOSS - FED	RB	8,390,230	8,361,754	8,353,183	8,358,442	8,386,540	8,401,410	8,477,861	9,363,797	108,742,138	8,364,780
31	NET OPERATING LOSS - STATE, NET	NON	206,822	-	-	-	233,776	393,830	863,414	1,089,949	7,887,675	606,744
32	CHARITABLE CONTRIBUTIONS - FED	NON	3,078	3,078	3,078	3,078	3,078	3,078	3,078	3,078	27,734	2,133
33	TAX CREDITS - FED	NON	109,273	109,273	109,273	109,273	109,273	109,273	109,273	109,273	1,420,582	109,276
34	CUST. ADVANCES - FED	RB	410,350	431,842	427,202	451,645	451,360	506,587	512,227	505,419	5,693,025	437,925
35	CUST. ADVANCES - STATE	RB	102,845	108,231	107,068	113,194	113,123	126,964	128,378	126,671	1,426,849	109,758
36	LIFO INVENTORY & CAPITALIZED INVENTORY - FED	RB	462,360	462,360	462,360	462,360	462,360	462,360	462,360	462,360	5,288,786	406,830
37	LIFO INVENTORY & CAPITALIZED INVENTORY - STATE	RB	115,880	115,880	115,880	115,880	115,880	115,880	115,880	115,880	1,325,541	101,965
38	ACCUM PROV-BANKED VACATION - FED	NON	118,675	118,675	118,675	132,189	132,189	132,189	132,189	126,732	1,558,646	119,896
39	ACCUM PROV-BANKED VACATION - STATE	NON	29,743	29,743	29,743	33,130	33,130	33,130	33,130	31,762	390,667	30,051
40	ACCD LIAB-VACATION PAY PY - FED	NON	358,093	349,516	339,937	306,738	295,059	257,585	225,242	201,264	3,030,731	233,133
41	ACCD LIAB-VACATION PAY PY - STATE	NON	89,748	87,598	85,197	76,877	73,950	64,558	56,452	50,442	759,614	58,432
42	ACCD LIAB-VACATION PAY CY - FED	NON	32,953	64,303	78,770	97,789	124,362	148,950	174,216	198,851	2,081,942	180,149
43	ACCD LIAB-VACATION PAY CY - STATE	NON	8,259	16,116	19,742	24,509	31,168	37,331	43,663	49,837	521,823	40,140
44	ACCD LIAB-PROFIT SHARING - FED	NON	68,214	71,507	9,514	12,440	15,734	28,679	33,581	38,484	501,791	38,599
45	ACCD LIAB-PROFIT SHARING - STATE	NON	17,096	17,922	2,384	3,118	3,943	7,188	8,416	9,645	125,797	9,677
46	ACCUM PROVISIONS FAS 112 - FED	LL	47,593	47,593	47,593	47,593	47,594	47,593	47,593	47,593	616,812	47,447
47	ACCUM PROVISIONS FAS 112 - STATE	LL	11,928	11,928	11,928	11,928	11,928	11,928	11,928	11,928	154,625	11,894
48	ACCUM PROVISIONS OPEB - FED	LL	158,918	147,528	141,395	134,965	120,798	133,559	123,703	142,041	1,958,895	150,684
49	ACCUM PROVISIONS OPEB - STATE	LL	39,829	36,975	35,437	33,826	30,275	33,473	31,003	35,599	490,986	37,768
50	ACCD LIAB-ST FAS112 - FED	LL	21,118	21,118	21,118	21,118	21,117	21,118	21,118	21,118	264,416	20,340
51	ACCD LIAB-ST FAS112 - STATE	LL	5,293	5,293	5,293	5,293	5,293	5,293	5,293	5,293	66,310	5,101
52	ACCD LIAB-INCENTIVE COMPNSTION - FED	LL	495,261	223,021	72,428	96,570	120,713	214,714	250,500	286,285	3,415,982	262,768
53	ACCD LIAB-INCENTIVE COMPNSTION - STATE	LL	124,125	55,895	18,152	24,203	30,254	53,813	62,782	71,751	856,176	65,860
54	STOCK COMP LTIP - TAX - FED	LL	195,732	195,732	195,732	195,732	195,732	195,732	195,732	195,732	2,317,942	178,303
55	STOCK COMP LTIP - TAX - STATE	LL	49,056	49,056	49,056	49,056	49,056	49,056	49,056	49,056	580,983	44,691
56	BAD DEBTS - FED	LL	102,177	130,329	141,661	138,220	114,705	93,285	76,133	50,563	1,078,448	82,958
57	BAD DEBTS - STATE	LL	25,608	32,664	35,504	34,140	28,748	23,380	19,081	12,672	270,329	20,795
58	NC REG ASSET FAS 158 OPEB - FED	NON	(251,475)	(248,737)	(245,997)	(243,258)	(240,519)	(237,779)	(235,040)	(232,302)	(3,253,597)	(250,277)
59	NC REG ASSET FAS 158 OPEB - STATE	NON	(63,026)	(62,340)	(61,653)	(60,967)	(60,280)	(59,594)	(58,907)	(58,221)	(815,392)	(62,722)
60	REG LIAB CURR-OTHER - FED	NON	15,685	16,511	16,328	14,696	12,461	10,560	11,148	11,741	173,022	13,309
61	REG LIAB CURR-OTHER - STATE	NON	3,931	4,138	4,092	3,683	3,123	2,647	2,794	2,943	43,411	3,339
62	REG LIA CURR-AMRP - FED	NON	126,580	286,813	330,263	305,230	241,106	173,492	92,653	14,860	1,465,053	112,696
63	REG LIA CURR-AMRP - STATE	NON	31,724	72,384	82,773	76,499	60,427	43,482	23,222	3,724	367,230	28,248
64	OBLIG OPERATING LEASE - FED	NON	(29,156)	49,492	70,884	68,941	67,146	61,000	58,224	55,076	678,353	52,181
65	OBLIG OPERATING LEASE - STATE	NON	(7,307)	12,404	17,765	17,278	16,828	15,287	14,592	13,804	170,061	13,082
66	ITC - REG LIAB FEDERAL	NON	6,043	5,882	5,722	5,561	5,401	5,241	5,080	4,920	77,771	5,982
67	ITC - REG LIAB STATE	NON	3,951	3,911	3,870	3,830	3,790	3,750	3,710	3,669	51,215	3,940
68	ASC 740 FED GROSS UP	NON	6,334,902	6,324,875	6,314,847	6,304,820	6,294,792	7,022,134	7,012,106	7,002,079	84,142,326	6,472,487
69	ASC 740 STATE GROSS UP	NON	2,166,793	2,164,280	2,161,766	2,159,253	2,156,740	1,759,933	1,757,420	1,754,907	26,879,332	2,067,641
70	TOTAL ACCOUNT 190		20,138,902	19,936,543	19,737,963	19,746,872	19,922,153	20,512,089	20,960,284	21,990,275	262,834,030	20,218,002

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2024 - 00092
DEFERRED CREDITS AND ACCUMULATED DEFERRED INCOME TAXES
AS OF AUGUST 31, 2024

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

SCHEDULE B-6
SHEET 4 OF 6
WITNESS: HARDING

LINE NO.	DESCRIPTION	REF	JAN 31, 2024 ADJ JURIS. AMOUNT (10) \$	FEB 28, 2024 ADJ JURIS. AMOUNT (11) \$	MAR 31, 2024 ADJ JURIS. AMOUNT (12) \$	APR 30, 2024 ADJ JURIS. AMOUNT (13) \$	MAY 31, 2024 ADJ JURIS. AMOUNT (14) \$	JUN 30, 2024 ADJ JURIS. AMOUNT (15) \$	JUL 31, 2024 ADJ JURIS. AMOUNT (16) \$	AUG 31, 2024 ADJ JURIS. AMOUNT (17) \$	TOTAL ADJ JURIS. AMOUNT (18) \$	13 MONTH AVERAGE BALANCE (19) \$
1	ACCOUNT 282 - DEFERRED INCOME TAXES - DEPRECIATION											
2	EXCESS ACCELERATED DEPRECIATION / REPAIRS / 263A - FED	RB	(72,825,280)	(73,247,130)	(73,668,981)	(74,090,831)	(74,512,681)	(91,757,936)	(92,301,932)	(92,845,929)	(989,810,236)	(76,139,249)
3	EXCESS ACCELERATED DEPRECIATION / REPAIRS / 263A - STATE	RB	(16,212,677)	(16,334,823)	(16,456,968)	(16,579,114)	(16,701,260)	-	-	-	(157,868,037)	(12,143,695)
4	OTHER BASIS ADJUSTMENTS - FED	NON	(115,497)	(115,497)	(115,497)	(115,497)	(115,497)	(115,497)	(115,497)	(115,497)	(1,501,457)	(115,497)
5	OTHER BASIS ADJUSTMENTS - STATE	NON	-	-	-	-	-	-	-	-	5	0
6	FEDERAL - FAS 109 ST GROSS UP	NON	(46,510)	(48,067)	(49,623)	(51,179)	(52,736)	(179,458)	(181,014)	(182,571)	(1,010,373)	(77,721)
7	STATE - FAS 109 ST GROSS UP	NON	810,960	810,570	810,180	809,790	809,400	(44,977)	(45,367)	(45,757)	7,972,947	613,304
8	TOTAL ACCOUNT 282		<u>(88,389,004)</u>	<u>(88,934,947)</u>	<u>(89,480,889)</u>	<u>(90,026,831)</u>	<u>(90,572,774)</u>	<u>(92,097,868)</u>	<u>(92,643,810)</u>	<u>(93,189,754)</u>	<u>(1,142,217,151)</u>	<u>(87,862,858)</u>
9	ACCOUNT 282 - SMRP DEFERRED INCOME TAXES - ADJUSTMENT											
10	SMRP EXCESS ACCELERATED DEPRECIATION / REPAIRS / 263A - FED	RB	4,249,883	4,573,197	4,896,510	5,219,824	5,543,137	5,866,451	6,189,765	6,513,078	59,412,561	4,570,197
11	SMRP EXCESS ACCELERATED DEPRECIATION / REPAIRS / 263A - STATE	RB	1,065,134	1,146,165	1,227,196	1,308,227	1,389,258	1,470,288	1,551,319	1,632,350	14,890,375	1,145,413
12	TOTAL ACCOUNT 282 - SMRP		<u>5,315,017</u>	<u>5,719,361</u>	<u>6,123,706</u>	<u>6,528,050</u>	<u>6,932,395</u>	<u>7,336,740</u>	<u>7,741,084</u>	<u>8,145,429</u>	<u>74,302,936</u>	<u>5,715,610</u>
13	ACCOUNT 283 - DEFERRED INCOME TAXES - OTHER											
14	NET OPERATING LOSS - STATE (FBOS), NET	NON	(43,433)	-	-	-	(49,093)	(82,704)	(181,317)	(228,889)	(1,656,390)	(127,415)
15	MISC ASSETS-PROPERTY TAX - FED	LL	11	(1)	11	11	12	11	11	11	(1,467,412)	(112,878)
17	MISC ASSETS-PROPERTY TAX - STATE	LL	3	3	3	3	3	3	3	3	(367,754)	(28,289)
18	ACCRD PROPERTY TAX - FED	LL	1,836,802	1,980,840	2,103,936	2,017,315	1,846,118	1,981,293	1,054,485	1,232,971	24,396,027	1,876,617
19	ACCRD PROPERTY TAX - STATE	LL	460,301	496,451	527,302	505,593	462,686	496,565	264,282	309,015	6,114,306	470,331
20	REG ASSET RATE CASE CURRENT - FED	NON	(33,866)	(30,787)	(27,709)	(24,630)	(21,551)	(18,473)	(15,394)	(12,315)	(369,430)	(28,418)
21	REG ASSET RATE CASE CURRENT - STATE	NON	(8,488)	(7,716)	(6,944)	(6,173)	(5,401)	(4,630)	(3,858)	(3,086)	(92,570)	(7,121)
22	REG ASSET GTI FUNDING - FED	NON	(22,784)	(20,628)	(19,722)	(21,143)	(23,676)	(26,038)	(29,170)	(31,883)	(341,439)	(26,265)
23	REG ASSET GTI FUNDING - STATE	NON	(5,710)	(5,170)	(4,943)	(5,299)	(5,934)	(6,526)	(7,311)	(7,991)	(85,557)	(6,581)
24	REG ASSET EAP - FED	NON	53,550	20,105	(8,985)	25,033	32,982	40,416	47,858	55,291	585,164	45,013
25	REG ASSET EAP - STATE	NON	13,421	5,039	(2,252)	6,274	8,266	10,129	11,995	13,857	146,677	11,283
26	REG ASSET-PRF BASE RT ADJ PBRA - FED	NON	(1,266,466)	(1,247,740)	(1,254,839)	(1,263,535)	(1,284,147)	(1,318,001)	(1,338,057)	(1,356,029)	(16,750,124)	(1,288,471)
27	REG ASSET-PRF BASE RT ADJ PBRA - STATE	NON	(317,410)	(312,717)	(314,496)	(316,675)	(321,841)	(330,326)	(335,353)	(339,857)	(4,198,006)	(322,924)
28	NC REG ASSET FAS158 PENSION - FED	NON	(839,219)	(834,401)	(829,584)	(824,766)	(819,949)	(815,131)	(810,314)	(805,496)	(11,086,337)	(852,795)
29	NC REG ASSET FAS158 PENSION - STATE	NON	(210,330)	(209,123)	(207,916)	(206,708)	(205,501)	(204,294)	(203,086)	(201,879)	(2,778,509)	(213,731)
30	NC REG ASSET RATE CASE NON-CUR - FED	NON	-	(5,330)	(11,097)	(29,680)	(48,320)	(66,550)	(72,747)	(106,765)	(371,242)	(28,557)
31	NC REG ASSET RATE CASE NON-CUR - STATE	NON	-	(1,336)	(2,781)	(7,439)	(12,110)	(16,679)	(18,232)	(26,758)	(93,019)	(7,155)
32	NC REG ASSET PEN NQULFD FAS158 - FED	NON	(1,582)	(1,582)	(1,582)	(1,582)	(1,581)	(1,582)	(1,582)	(1,582)	(20,533)	(1,579)
33	NC REG ASSET PEN NQULFD FAS158 - STATE	NON	(396)	(396)	(396)	(396)	(396)	(396)	(396)	(396)	(5,115)	(393)
34	NC REG ASSET DEF DEPR CAP LSE - FED	NON	(3,563)	(3,519)	(3,473)	(3,425)	(3,374)	(3,350)	(3,322)	(3,291)	(45,682)	(3,514)
35	NC REG ASSET DEF DEPR CAP LSE - STATE	NON	(893)	(882)	(870)	(858)	(846)	(840)	(833)	(825)	(11,424)	(879)
36	REG LIAB CURR-DSM UNCOLLECT - FED	NON	34,894	39,796	39,179	29,097	28,462	27,819	29,804	27,184	422,047	32,465
37	REG LIAB CURR-DSM UNCOLLECT - STATE	NON	8,745	9,974	9,819	7,292	7,133	6,972	7,470	6,813	105,804	8,139
38	NC REG ASSET COVID COSTS - FED	NON	(2,258)	(1,882)	(1,694)	(1,505)	(1,317)	(1,129)	(940)	(752)	(24,609)	(1,893)
39	NC REG ASSET COVID COSTS - STATE	NON	(566)	(472)	(424)	(377)	(330)	(283)	(236)	(189)	(6,140)	(472)
40	FUNDS HELD IN TRUST - FED	LL	(66,131)	(66,812)	(67,491)	(68,170)	(68,850)	(69,530)	(70,209)	(70,888)	(685,551)	(52,735)
41	FUNDS HELD IN TRUST - STATE	LL	(16,574)	(16,745)	(16,915)	(17,085)	(17,256)	(17,426)	(17,596)	(17,766)	(171,786)	(13,214)
42	RIGHT OF USE ASSET - FED	NON	31,610	(46,637)	(66,240)	(84,387)	(102,534)	(120,681)	(138,828)	(156,975)	(632,369)	(48,644)
43	RIGHT OF USE ASSET - STATE	NON	7,923	(11,688)	(16,601)	(16,136)	(15,706)	(14,272)	(13,616)	(12,874)	(158,453)	(12,189)
44	TOTAL ACCOUNT 283		<u>(392,609)</u>	<u>(273,356)</u>	<u>(186,704)</u>	<u>(289,351)</u>	<u>(584,187)</u>	<u>(491,903)</u>	<u>(1,761,991)</u>	<u>(1,635,731)</u>	<u>(9,649,426)</u>	<u>(742,264)</u>
45												
46	TOTAL RATE BASE ACCUMULATED DEFERRED INCOME TAXES		<u>(68,642,711)</u>	<u>(69,271,760)</u>	<u>(69,929,630)</u>	<u>(70,569,310)</u>	<u>(71,234,808)</u>	<u>(72,077,682)</u>	<u>(73,445,517)</u>	<u>(72,835,210)</u>	<u>(889,032,547)</u>	<u>(68,387,119)</u>

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2024 - 00092
DEFERRED CREDITS AND ACCUMULATED DEFERRED INCOME TAXES
AS OF AUGUST 31, 2024

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

SCHEDULE B-6
SHEET 6 OF 6
WITNESS: HARDING

LINE NO.	DESCRIPTION	REF	JAN 31, 2024 ADJ JURIS. AMOUNT (10) \$	FEB 28, 2024 ADJ JURIS. AMOUNT (11) \$	MAR 31, 2024 ADJ JURIS. AMOUNT (12) \$	APR 30, 2024 ADJ JURIS. AMOUNT (13) \$	MAY 31, 2024 ADJ JURIS. AMOUNT (14) \$	JUN 30, 2024 ADJ JURIS. AMOUNT (15) \$	JUL 31, 2024 ADJ JURIS. AMOUNT (16) \$	AUG 31, 2024 ADJ JURIS. AMOUNT (17) \$	TOTAL ADJ JURIS. AMOUNT (18) \$	13 MONTH AVERAGE BALANCE (19) \$
1												
2	ACCOUNT 254 - (TCJA) EXCESS ADIT (BEFORE GROSS UP)											
3	CUSTOMER ADVANCES	RB	174,735	171,018	167,300	163,582	159,864	156,147	152,429	148,711	2,223,232	171,018
4	LIFO INVENTORY & CAPITALIZED INVENTORY	RB	415,778	406,931	398,085	389,239	380,392	371,546	362,700	353,853	5,290,111	406,932
5	NET OPERATING LOSS - FED	RB	865,964	863,772	861,579	859,387	857,195	855,003	852,810	850,618	11,229,038	863,772
6	EXCESS ACCELERATED DEPRECIATION	RB	(26,856,427)	(26,805,958)	(26,755,488)	(26,705,021)	(26,654,552)	(26,604,083)	(26,553,614)	(26,503,145)	(350,198,114)	(26,938,316)
7	TOTAL ACCOUNT 254 (BEFORE GROSS-UP)		(25,399,350)	(25,364,238)	(25,328,525)	(25,292,813)	(25,257,100)	(25,221,388)	(25,185,675)	(25,149,963)	(331,455,732)	(25,496,595)
8												
9	ACCOUNT 254 - (TCJA) EXCESS ADIT (AFTER GROSS UP)											
10	CUSTOMER ADVANCES		232,825	227,872	222,918	217,964	213,010	208,057	203,103	198,149	2,962,341	227,872
11	LIFO INVENTORY & CAPITALIZED INVENTORY		554,001	542,214	530,426	518,639	506,852	495,065	483,277	471,490	7,048,788	542,214
12	NET OPERATING LOSS - FED		1,153,850	1,150,928	1,148,007	1,145,086	1,142,165	1,139,244	1,136,323	1,133,402	14,962,081	1,150,929
13	EXCESS ACCELERATED DEPRECIATION		(35,784,713)	(35,717,466)	(35,650,219)	(35,582,973)	(35,515,725)	(35,448,479)	(35,381,231)	(35,313,984)	(464,397,129)	(35,722,856)
14	TOTAL ACCOUNT 254 (BEFORE GROSS-UP)		(33,844,037)	(33,796,452)	(33,748,867)	(33,701,284)	(33,653,698)	(33,606,114)	(33,558,528)	(33,510,943)	(439,423,918)	(33,801,840)
15												
16	ACCOUNT 254 - (KY STATE TAX RATE) EXCESS ADIT (BEFORE GROSS UP)											
17	CUSTOMER ADVANCES	RB	16,434	16,084	15,734	15,385	15,035	14,685	14,336	13,986	209,109	16,085
18	LIFO INVENTORY & CAPITALIZED INVENTORY	RB	39,103	38,271	37,439	36,607	35,775	34,943	34,111	33,279	497,542	38,272
19	EXCESS ACCELERATED DEPRECIATION	RB	(1,260,799)	(1,257,607)	(1,254,415)	(1,251,223)	(1,248,031)	(1,244,839)	(1,241,647)	(1,238,455)	(16,348,869)	(1,257,605)
20	TOTAL ACCOUNT 254 (BEFORE GROSS-UP)		(1,205,262)	(1,203,252)	(1,201,241)	(1,199,231)	(1,197,221)	(1,195,211)	(1,193,200)	(1,191,190)	(15,642,218)	(1,203,248)
21												
22	ACCOUNT 254 - (KY STATE TAX RATE) EXCESS ADIT (AFTER GROSS UP)											
23	CUSTOMER ADVANCES		21,897	21,431	20,965	20,499	20,033	19,567	19,102	18,636	278,626	21,433
24	LIFO INVENTORY & CAPITALIZED INVENTORY		52,103	50,994	49,886	48,777	47,668	46,560	45,451	44,343	662,947	50,996
25	EXCESS ACCELERATED DEPRECIATION		(1,679,945)	(1,675,692)	(1,671,439)	(1,667,186)	(1,662,933)	(1,658,680)	(1,654,427)	(1,650,174)	(21,783,969)	(1,675,690)
26	TOTAL ACCOUNT 254 (BEFORE GROSS-UP)		(1,605,945)	(1,603,267)	(1,600,588)	(1,597,910)	(1,595,231)	(1,592,552)	(1,589,874)	(1,587,195)	(20,842,396)	(1,603,261)
27												
28	ACCOUNT 255 - FEDERAL INVESTMENT TAX CREDIT											
29	INVESTMENT TAX CREDIT-ITC	NON	(8,007)	(7,403)	(6,800)	(6,197)	(5,593)	(4,990)	(4,387)	(3,783)	(100,861)	(7,759)
30	TOTAL ACCOUNT 254 (BEFORE GROSS-UP)		(8,007)	(7,403)	(6,800)	(6,197)	(5,593)	(4,990)	(4,387)	(3,783)	(100,861)	(7,759)
31			(6,238,556)	(6,218,823)	(6,231,144)	(6,236,818)	(6,261,212)	(6,864,276)	(6,737,713)	(7,618,524)	(81,909,562)	(6,300,736)
32	TOTAL RATE BASE ADIT AND EXCESS ADIT		(89,940,913)	(90,127,291)	(90,342,490)	(90,539,501)	(90,762,328)	(91,162,531)	(92,087,695)	(91,034,717)	(1,161,928,423)	(89,379,109)

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2024 - 00092
JURISDICTIONAL PERCENTAGE
FOR THE BASE PERIOD AUGUST 31, 2024

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

SCHEDULE B-7
SHEET 1 OF 1
WITNESS: GORE

LINE NO.	ACCT. NO.	ACCOUNT TITLE	JURISDICTIONAL PERCENT	DESCRIPTION OF FACTORS AND/OR METHOD OF ALLOCATION
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ALL DATA 100.00% JURISDICTIONAL.

SCHEDULE C

JURISDICTIONAL OPERATING INCOME SUMMARY 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>PROVIDED</u>	<u>DESCRIPTION</u>
C-1	SHEET 1 OF 1	OPERATING INCOME SUMMARY
C-2	SHEET 1 OF 1	ADJUSTED OPERATING INCOME SUMMARY
C-2.1.A	SHEET 1 & 2 OF 2	BASE PERIOD OPERATING REVENUE AND EXPENSES, BY ACCOUNT - JURISDICTIONAL
C-2.1.B	N/A	FORECASTED PERIOD OPERATING REVENUE AND EXPENSES, BY ACCOUNT - JURISDICTIONAL
C-2.2.A	SHEET 1 & 2 OF 2	BASE PERIOD COMPARISON OF TOTAL COMPANY ACCOUNT ACTIVITY
C-2.2.B	N/A	FORECASTED PERIOD COMPARISON OF TOTAL COMPANY ACCOUNT ACTIVITY

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2024 - 00092
OPERATING INCOME SUMMARY
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 C-1
SHEET 1 OF 1
WITNESS: SHAEFFER

LINE NO.	DESCRIPTION	Updated				ADJUSTED FORECASTED RETURN AT CURRENT RATES	PROPOSED INCREASE	FORECASTED RETURN AT PROPOSED RATES
		UNADJUSTED BASE PERIOD RETURN AT CURRENT RATES	BASE PERIOD ADJUSTMENTS AT CURRENT RATES	ADJUSTED BASE PERIOD RETURN AT CURRENT RATES	ADJUSTMENTS TO ADJUSTED BASE PERIOD AT CURRENT RATES			
		(1)	(2 = 3 - 1)	(3)	(4 = 5 - 3)	(5)	(6)	(7 = 5 + 6)
		\$	\$	\$	\$	\$	\$	\$
1	OPERATING REVENUES	165,046,106	(2,813,872)	162,232,235	(11,874,557)	150,357,678	23,773,019	174,130,697
2	OPERATING EXPENSES							
3	GAS SUPPLY EXPENSES	45,612,948	-	45,612,948	(10,199,926)	35,413,022	-	35,413,022
4	OPERATING AND MAINTENANCE EXPENSES	56,022,260	(10)	56,022,250	(3,155,678)	52,866,572	130,086	52,996,658
5	DEPRECIATION AND AMORTIZATION EXPENSE	22,424,384	(910,849)	21,513,536	4,970,360	26,483,896	-	26,483,896
6	TAXES OTHER THAN INCOME	6,635,065	(679,911)	5,955,153	2,622,638	8,577,791	-	8,577,791
7	OPERATING INCOME BEFORE INCOME TAXES	34,351,450	(1,223,102)	33,128,348	(6,111,952)	27,016,397	23,642,934	50,659,330
8	FEDERAL INCOME TAXES	4,290,831	(496,413)	3,794,418	(1,307,154)	2,487,264	4,716,762	7,204,026
9	STATE INCOME TAXES	1,124,397	(71,829)	1,052,568	(337,478)	715,090	1,182,147	1,897,237
10	TOTAL INCOME TAXES	5,415,228	(568,242)	4,846,986	(1,644,632)	3,202,354	5,898,908	9,101,262
11	OPERATING INCOME	<u>28,936,223</u>	<u>(654,860)</u>	<u>28,281,362</u>	<u>(4,467,320)</u>	<u>23,814,043</u>	<u>17,744,025</u>	<u>41,558,068</u>
12	RATE BASE	<u>574,330,221</u>		<u>518,620,188</u>	<u>207,124</u>	<u>518,827,312</u>		<u>518,827,312</u>
13	RATE OF RETURN	<u>5.04%</u>		<u>5.45%</u>		<u>4.59%</u>		<u>8.01%</u>

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2024 - 00092
ADJUSTED OPERATING INCOME SUMMARY
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 C-2
SHEET 1 OF 1
WITNESS: SHAEFFER

LINE NO.	MAJOR GROUP CLASSIFICATION	Updated		Updated		UNADJUSTED FORECASTED REVENUE & EXPENSES	SCHEDULE D-1B SUMMARY OF D-2.6 ADJUSTMENTS	ADJUSTED FORECASTED REVENUE & EXPENSES
		UNADJUSTED BASE REVENUE & EXPENSES	SCHEDULE D1-A SUMMARY OF D-2.1 - 2.2 ADJUSTMENTS	ADJUSTED BASE REVENUE & EXPENSES	SCHEDULE D1-A SUMMARY OF D-2.3 - 2.5 ADJUSTMENTS			
		(1) \$	(2) \$	(3 = 1 + 2) \$	(4) \$	(5 = 3 + 4) \$	(6) \$	(7 = 5 + 6) \$
1	OPERATING REVENUE	165,046,106	(2,813,872)	162,232,235	(16,583,954)	150,820,686	(463,008)	150,357,678
2	OPERATING EXPENSES							
3	GAS SUPPLY EXPENSES - GAS COST	45,612,948	-	45,612,948	(10,916,968)	35,413,022	-	35,413,022
4	LIQUEFIED PETROLEUM GAS PRODUCTION EXPENSES	-	-	-	-	-	-	-
5	OTHER OPERATING EXPENSES	414,923	(10)	414,913	(1,343)	409,338	(75)	409,263
6	TRANSMISSION EXPENSES	3,347	-	3,347	(393)	4,383	(1)	4,382
7	DISTRIBUTION EXPENSES	19,023,078	-	19,023,078	(83,303)	19,074,263	(793)	19,073,470
8	CUSTOMER ACCOUNTS & COLLECTING EXPENSES	4,444,794	-	4,444,794	(86,205)	4,301,567	(506,104)	3,795,464
9	CUSTOMER SERVICE & INFORMATION EXPENSES	465,186	-	465,186	18,343	400,859	12,970	413,830
10	SALES EXPENSES	13,600	-	13,600	(4,910)	12,355	(2)	12,353
11	ADMINISTRATIVE AND GENERAL EXPENSES	31,657,333	-	31,657,333	(2,049,362)	28,888,095	269,715	29,157,810
12	DEPRECIATION AND AMORTIZATION EXPENSE	22,424,384	(910,849)	21,513,536	2,920,093	24,472,166	2,011,730	26,483,896
13	OTHER TAXES							
14	PROPERTY	5,687,908	(679,911)	5,007,997	4,364,003	9,372,000	(1,920,241)	7,451,759
15	PAYROLL	942,657	-	942,657	20,591	900,432	-	900,432
16	OTHER	4,500	-	4,500	108,300	225,600	-	225,600
17	OPERATING INCOME BEFORE INCOME TAXES	34,351,450	(1,223,102)	33,128,348	(10,872,802)	27,346,604	(330,208)	27,016,397
18	INCOME TAXES							
19	FEDERAL INCOME	4,290,831	(496,413)	3,794,418	(1,764,201)	2,030,217	457,047	2,487,264
20	STATE INCOME	1,124,397	(71,829)	1,052,568	(367,078)	685,490	29,600	715,090
21	TOTAL OPERATING EXPENSES	136,109,884	(2,159,012)	133,950,872	(7,842,432)	126,189,788	353,847	126,543,635
22	NET OPERATING INCOME	<u>28,936,223</u>	<u>(654,860)</u>	<u>28,281,363</u>	<u>(8,741,523)</u>	<u>24,630,898</u>	<u>(816,855)</u>	<u>23,814,043</u>

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2024 - 00092
BASE PERIOD OPERATING REVENUE AND EXPENSES, BY ACCOUNT - JURISDICTIONAL
FOR THE TWELVE MONTHS ENDED AUGUST 31, 2024

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

SCHEDULE C-2.1.A
SHEET 1 of 2
WITNESS: SHAEFFER

LINE NO.	ACCOUNT NO. (S)	ACCOUNT TITLE	Updated UNADJUSTED TOTAL UTILITY (1) \$	ALLOCATION PERCENTAGE (2) %	Updated UNADJUSTED JURISDICTION (3) \$	JURISDICTIONAL METHOD/ DESCRIPTION (4)
1		<u>OPERATING REVENUE</u>				
2		<u>SALES OF GAS</u>				
3	480	RESIDENTIAL	94,360,972	100%	94,360,972	100%
4	481.1	COMMERCIAL	41,972,930	100%	41,972,930	
5	481.2	INDUSTRIAL	1,650,429	100%	1,650,429	
6	481.9	OTHER	(1,180)	100%	(1,180)	
7	483	PUBLIC UTILITIES	76,047	100%	76,047	
8		TOTAL SALES OF GAS	138,059,198		138,059,198	
9		<u>OTHER OPERATING INCOME</u>				
8	487	FORFEITED DISCOUNTS	566,240	100%	566,240	
9	488	MISC. SERVICE REVENUES	81,201	100%	81,201	
10	489.30	REVENUE FROM TRANSPORTATION OF GAS OF OTHERS - RESIDENTIAL	7,304,916	100%	7,304,916	
11	489.31	REVENUE FROM TRANSPORTATION OF GAS OF OTHERS - COMMERCIAL	8,903,485	100%	8,903,485	
12	489.32	REVENUE FROM TRANSPORTATION OF GAS OF OTHERS - INDUSTRIAL	7,030,732	100%	7,030,732	
13	493	RENTAL FROM GAS PROPERTY	69,336	100%	69,336	
14	495	OTHER GAS REVENUES	3,030,997	100%	3,030,997	
		TOTAL OTHER OPERATING INCOME	26,986,908		26,986,908	
15		TOTAL OPERATING REVENUE	165,046,106		165,046,106	
16		<u>OPERATING EXPENSES</u>				
17		<u>ELECTRIC EXPENSE (MISCLASSIFIED)</u>				
18	500 - 599	ELECTRIC EXPENSES (MISCLASSIFIED)	19	100%	19	100%
19		TOTAL ELECTRIC EXPENSE (MISCLASSIFIED)	19		19	
20		<u>TRANSMISSION EXPENSES - OPERATIONS</u>				
21	852	COMMUNICATION SYSTEM EXPENSES	3,347	100%	3,347	
22	859	OTHER EXPENSE	-	100%	-	
		TOTAL TRANSMISSION EXPENSES - OPERATIONS	3,347		3,347	
23		<u>TRANSMISSION EXPENSES - MAINTENANCE</u>				
24	865	M&R STATION EQUIPMENT	-	100%	-	
25		TOTAL TRANSMISSION EXPENSES - MAINTENANCE	-		-	
20		<u>LIQUEFIED PETROLEUM GAS PRODUCTION EXPENSE</u>				
21	717	LIQUEFIED PETROLEUM GAS EXPENSE	-	100%	-	
22	723	FUEL FOR LIQUEFIED PETROLEUM GAS PROCESS	-	100%	-	
23	728	LIQUEFIED PETROLEUM GAS	-	100%	-	
24	741	STRUCTURES & IMPROVEMENTS	-	100%	-	
25	742	PRODUCTION EQUIPMENT	-	100%	-	
26		TOTAL LIQUEFIED PETROLEUM GAS PROD. EXPENSE	-		-	
27		<u>OPERATION AND MAINTENANCE EXPENSE ACCOUNTS</u>				
28		<u>OTHER GAS SUPPLY EXPENSES - OPERATION</u>				
29	801-803	NATURAL GAS FIELD & TRANSMISSION LINE PURCH	38,096,720	100%	38,096,720	
30	804	NATURAL GAS CITY GATE PURCHASES	2,076,870	100%	2,076,870	
31	805	OTHER GAS PURCHASES	2,259,022	100%	2,259,022	
32	806	EXCHANGE GAS	3,042,099	100%	3,042,099	
33	807	PURCHASED GAS EXPENSE	414,904	100%	414,904	
34	808	GAS WITHDRAWN / DELIVERED FROM / TO STORAGE	193,910	100%	193,910	
35	812	GAS USED FOR OTHER UTILITY OPERATIONS	(55,672)	100%	(55,672)	
36	813	EXCHANGE FEES	-	100%	-	
37		TOTAL OTHER GAS SUPPLY EXPENSES - OPERATION	46,027,851		46,027,851	
38		<u>DISTRIBUTION EXPENSES - OPERATION</u>				
39	870	SUPERVISION AND ENGINEERING	1,006,397	100%	1,006,397	
40	871	DISTRIBUTION LOAD DISPATCHING	186,349	100%	186,349	
41	874	MAINS AND SERVICES EXPENSES	5,952,378	100%	5,952,378	
42	875	MEASURING AND REGULATION STA. EXPENSE - GEN.	249,481	100%	249,481	
43	876	MEASURING AND REGULATION STA. EXPENSE - IND.	95,388	100%	95,388	
44	878	METERS AND HOUSE REGULATOR EXPENSE	1,893,769	100%	1,893,769	
45	879	CUSTOMER INSTALLATIONS EXPENSE	2,996,182	100%	2,996,182	
46	880	OTHER EXPENSE	1,429,922	100%	1,429,922	
47	881	TELECOMMUNICATION EXPENSE - ENGINEERING	52,136	100%	52,136	
48		TOTAL DISTRIBUTION EXPENSES - OPERATION	13,862,001		13,862,001	

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2024 - 00092
BASE PERIOD OPERATING REVENUE AND EXPENSES, BY ACCOUNT - JURISDICTIONAL
FOR THE TWELVE MONTHS ENDED AUGUST 31, 2024

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

SCHEDULE C-2.1.A
SHEET 2 of 2
WITNESS: SHAEFFER

LINE NO.	ACCOUNT NO. (S)	ACCOUNT TITLE	Updated UNADJUSTED TOTAL UTILITY	ALLOCATION PERCENTAGE	Updated UNADJUSTED JURISDICTION	JURISDICTIONAL METHOD/ DESCRIPTION
			(1) \$		(3) \$	
1		<u>DISTRIBUTION EXPENSES - MAINTENANCE</u>				
2	885	SUPERVISION AND ENGINEERING	87,485	100%	87,485	100%
3	886	STRUCTURES AND IMPROVEMENTS	113,320	100%	113,320	
4	887	MAINS	3,217,956	100%	3,217,956	
5	889	MEASURING AND REGULATION STA. EXPENSE - GEN.	679,703	100%	679,703	
6	890	MEASURING AND REGULATION STA. EXPENSE - IND.	64,820	100%	64,820	
7	892	SERVICES	544,869	100%	544,869	
8	893	METERS AND HOUSE REGULATORS	147,298	100%	147,298	
9	894	OTHER EQUIPMENT	305,624	100%	305,624	
10		TOTAL DISTRIBUTION EXPENSES - MAINTENANCE	5,161,077		5,161,077	
11		<u>CUSTOMER ACCOUNTS EXPENSES - OPERATION</u>				
12	901	SUPERVISION	(1)	100%	(1)	
13	902	METER READING EXPENSES	302,857	100%	302,857	
14	903	CUSTOMER RECORDS & COLLECTIONS - UTIL. SERV	2,902,939	100%	2,902,939	
15	904	UNCOLLECTIBLE ACCOUNTS	1,228,842	100%	1,228,842	
16	905	MISCELLANEOUS CUSTOMER ACCOUNT EXPENSES	10,158	100%	10,158	
17		TOTAL CUSTOMER ACCOUNTS EXPENSE	4,444,794		4,444,794	
18		<u>CUSTOMER SERVICE & INFORMATION - OPERATION</u>				
19	907	SUPERVISION	-	100%	-	
20	908	CUSTOMER ASSISTANCE EXPENSES	141,685	100%	141,685	
21	909	INFORMATIONAL AND INSTR. ADVERT. EXPENSES	3,016	100%	3,016	
22	910	MISCELLANEOUS CUSTOMER ACCOUNT EXPENSE	320,485	100%	320,485	
23		TOTAL CUST. ACCOUNTS EXPENSES - OPERATION	465,186		465,186	
24		<u>SALES EXPENSES</u>				
25	911	SUPERVISION	-	100%	-	
26	912	DEMONSTRATING AND SELLING EXPENSES	5,720	100%	5,720	
27	913	ADVERTISING EXPENSE	7,880	100%	7,880	
28	916	MISCELLANEOUS SALES EXPENSE	-	100%	-	
29		TOTAL SALES EXPENSES	13,600		13,600	
30		<u>ADMINISTRATIVE AND GENERAL EXPENSES - OPERATION</u>				
31	920	ADMINISTRATIVE AND GENERAL SALARIES	12,179,874	100%	12,179,874	
32	921	OFFICE SUPPLIES AND EXPENSES	1,429,185	100%	1,429,185	
33	923	OUTSIDE SERVICES EMPLOYED	7,899,268	100%	7,899,268	
34	924	PROPERTY INSURANCE PREMIUMS	74,716	100%	74,716	
35	925	INJURIES AND DAMAGES	1,594,528	100%	1,594,528	
36	926	EMPLOYEE PENSIONS AND BENEFITS	5,268,125	100%	5,268,125	
37	928	REGULATORY COMMISSION EXPENSE	454,026	100%	454,026	
38	930.1	GENERAL ADVERTISING EXPENSES	22,066	100%	22,066	
39	930.2	MISCELLANEOUS GENERAL EXPENSES	50,916	100%	50,916	
40	931	RENTS	846,513	100%	846,513	
41		TOTAL ADMIN. AND GENERAL EXP. - OPERATION	29,819,217		29,819,217	
42		<u>ADMINISTRATIVE AND GENERAL EXPENSES - MAINTENANCE</u>				
43	932	MAINTENANCE OF GENERAL PLANT	1,836,420	100%	1,836,420	
44	935	MAINTENANCE OF GENERAL PLANT	1,696	100%	1,696	
45		TOTAL ADMIN. AND GEN. EXP. - MAINTENANCE	1,838,116		1,838,116	
46		TOTAL OPERATION AND MAINT. EXP. ACCOUNTS	101,635,208	100%	101,635,208	
47	403-404	DEPRECIATION AND AMORTIZATION	22,424,384	100%	22,424,384	100%
48	408	TAXES OTHER THAN INCOME TAXES - PROPERTY	5,687,908	100%	5,687,908	
49	408	TAXES OTHER THAN INCOME TAXES - PAYROLL	942,657	100%	942,657	
50	408	TAXES OTHER THAN INCOME TAXES - OTHER	4,500	100%	4,500	
51	409	FEDERAL INCOME TAXES	(2,342,574)	100%	(2,342,574)	
52	409	STATE INCOME TAXES	(1,056,892)	100%	(1,056,892)	
53	410-411	DEFERRED INCOME TAX EXPENSE - FEDERAL	6,633,405	100%	6,633,405	
54	410-411	DEFERRED INCOME TAX EXPENSE - STATE	2,181,289	100%	2,181,289	
55		TOTAL OPERATING EXPENSES	136,109,884	100%	136,109,884	
56		NET OPERATING INCOME	28,936,223	100%	28,936,223	

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2024 - 00092
BASE PERIOD COMPARISON OF TOTAL COMPANY ACCOUNT ACTIVITY
FOR THE TWELVE MONTHS ENDED AUGUST 31, 2024

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

SCHEDULE C-2.2.A
SHEET 1 of 2
WITNESS: SHAEFFER

Line No.	Acct No.	Account Description	Actual SEP	Actual OCT	Actual NOV	Actual DEC	Actual JAN	Actual FEB	Updated						TOTAL
									Actual MAR	Actual APR	Actual MAY	Actual JUN	Actual JUL	Actual AUG	
									(7)	(8)	(9)	(10)	(11)	(12)	
			(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13=1 through 12)
			\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
1	403 - 405	DEPRECIATION AND AMORTIZATION EXPENSE	1,811,235	1,827,077	1,843,540	1,859,055	1,870,906	1,879,318	1,815,667	1,878,025	1,901,369	1,915,409	1,906,366	1,916,418	22,424,384
2	406	AMORTIZATION-GAS PLANT ACQUISITION ADJUSTMENTS	-	-	-	-	-	-	-	-	-	-	-	-	-
3	408	TAXES OTHER THAN INCOME TAXES - PROPERTY	559,906	559,906	(1,340,094)	124,190	723,000	723,000	723,000	723,000	723,000	723,000	723,000	723,000	5,687,908
4	408	TAXES OTHER THAN INCOME TAXES - PAYROLL	75,213	65,527	70,910	92,403	84,609	71,114	81,656	74,766	78,476	87,844	78,878	81,261	942,657
5	408	TAXES OTHER THAN INCOME TAXES - OTHER	0	0	(0)	(0)	(0)	4,500	0	0	-	-	-	-	4,500
6	480	RESIDENTIAL REVENUE	(3,143,779)	(3,588,618)	(6,001,164)	(13,016,081)	(18,266,971)	(17,135,666)	(11,267,066)	(7,834,103)	(4,198,956)	(3,496,849)	(3,231,788)	(3,179,930)	(94,360,972)
7	481.1	COMMERCIAL REVENUE	(1,803,487)	(1,955,227)	(2,788,119)	(5,568,381)	(7,714,170)	(7,001,336)	(4,272,900)	(3,209,158)	(2,129,687)	(1,936,609)	(1,832,822)	(1,761,035)	(41,972,930)
8	481.2	INDUSTRIAL REVENUE	(67,318)	(144,201)	(225,362)	(18,534)	(260,041)	(245,713)	(143,171)	(129,369)	(109,140)	(97,760)	(116,143)	(93,677)	(1,650,429)
9	481.3	OTHER CUSTOMER REVENUE	1,444	(543)	(2,696)	(4,347)	(3,117)	1,105	7,222	(2,443)	4,519	77	(21)	(19)	1,180
10	483	PUBLIC UTILITIES	(10,633)	3,989	(3,634)	(6,407)	(12,319)	(13,152)	(13,152)	(6,165)	(5,148)	(2,923)	(4,203)	(2,299)	(76,047)
11	487	FORFEITED DISCOUNTS	(23,016)	(27,230)	(26,347)	(32,779)	(68,513)	(100,219)	(91,398)	(65,472)	(45,022)	(31,941)	(27,431)	(26,871)	(566,240)
12	488	MISCELLANEOUS SERVICE REVENUE	(4,230)	(16,520)	(25,870)	(4,377)	10,511	(4,996)	(17,626)	956	(2,827)	(54,151)	43,051	(5,121)	(81,201)
13	489.30	TRANSPORTATION REVENUE - RESIDENTIAL	(289,124)	(422,869)	(719,441)	(1,059,083)	(1,294,077)	(1,046,786)	(828,889)	(488,972)	(322,761)	(291,497)	(278,493)	(262,924)	(7,304,916)
14	489.31	TRANSPORTATION REVENUE - COMMERCIAL	(470,339)	(595,713)	(788,712)	(946,769)	(1,347,175)	(1,046,095)	(1,056,843)	(565,908)	(557,183)	(558,440)	(476,593)	(493,716)	(8,903,485)
15	489.32	TRANSPORTATION REVENUE - INDUSTRIAL	(539,452)	(575,260)	(584,062)	(574,566)	(728,777)	(635,405)	(670,177)	(593,811)	(540,937)	(583,115)	(460,513)	(544,658)	(7,030,732)
16	493	RENTAL FROM GAS PROPERTY	(4,995)	(4,995)	(4,995)	(4,995)	(4,995)	(7,344)	(6,170)	(6,170)	(6,170)	(6,170)	(6,170)	(6,170)	(69,336)
17	495	OTHER GAS REVENUE	(480,135)	(2,341,623)	(6,696,783)	(2,761,554)	(240,261)	5,816,247	2,215,038	2,560,847	376,034	(530,563)	(532,697)	(415,547)	(3,030,997)
18	500 - 599	ELECTRIC EXPENSES (MISCLASSIFIED)	-	(4)	-	4	1,963	(1,953)	-	-	10	(1)	-	1	19
19	717	LIQUEFIED PETROLEUM GAS EXPENSES	-	-	-	-	-	-	-	-	-	-	-	-	-
20	723	FUEL FOR LIQUEFIED PETROLEUM GAS PROCESS	-	-	-	-	-	-	-	-	-	-	-	-	-
21	728	LIQUEFIED PETROLEUM GAS	-	-	-	-	-	-	-	-	-	-	-	-	-
22	741	STRUCTURES & IMPROVEMENTS	-	-	-	-	-	-	-	-	-	-	-	-	-
23	742	PRODUCTION EQUIPMENT	-	-	-	-	-	-	-	-	-	-	-	-	-
24	801 - 803	NATURAL GAS FIELD & TRANSMISSION LINE PURCHASES	2,675,108	2,945,250	2,420,607	1,955,952	3,193,171	1,594,421	1,712,582	3,335,263	4,050,611	4,473,529	5,186,823	4,553,404	38,096,720
25	804	NATURAL GAS CITY GATE PURCHASES	55,654	78,738	224,499	379,519	675,108	270,091	52,318	88,355	60,615	71,166	70,000	50,807	2,076,870
26	805	OTHER GAS PURCHASES	(909,586)	(1,031,022)	1,431,603	3,805,831	4,368,484	1,235,715	(300,133)	(1,352,760)	(774,861)	(1,844,961)	(1,361,017)	(1,008,272)	2,259,022
27	806	EXCHANGE GAS	1,479,576	1,165,632	586,925	(668,559)	(947,398)	(410,736)	(149,721)	1,463,618	609,194	381,631	395,496	(863,558)	3,042,099
28	807	PURCHASED GAS EXPENSE - BROKERAGE FEE	-	-	-	-	-	-	-	-	-	-	-	-	-
29	807	PURCHASED GAS EXPENSE	32,072	30,799	32,404	31,678	35,420	35,653	39,524	37,437	37,378	34,341	31,188	37,009	414,904
30	808	GAS WITHDRAWN / DELIVERED FROM / TO STORAGE	(2,003,504)	(980,361)	1,776,306	2,737,398	4,632,730	3,223,915	1,946,098	(1,403,196)	(2,783,760)	(1,785,737)	(3,252,929)	(1,913,052)	193,910
31	812	GAS USED FOR OTHER UTILITY OPERATIONS - CONTRA	(1,691)	(2,853)	(6,598)	(10,941)	(11,256)	(7,450)	(5,162)	(3,905)	(1,703)	(1,437)	(1,304)	(1,373)	(55,672)
32	813	EXCHANGE FEES	-	-	-	-	-	-	-	-	-	-	-	-	-
33	852	COMMUNICATION SYSTEM EXPENSES	436	798	325	2	43	9	236	401	277	246	13	561	3,347
34	859	OTHER EXPENSE	-	-	-	-	-	-	-	-	-	-	-	-	-
35	865	M&R STATION EQUIPMENT	-	-	-	-	-	-	-	-	-	-	-	-	-
36	870	SUPERVISION AND ENGINEERING	70,584	73,199	80,236	79,663	73,251	87,059	106,495	66,734	78,352	53,699	93,793	143,332	1,006,397
37	871	DISTRIBUTION LOAD DISPATCHING	15,933	6,860	17,269	13,345	37,077	16,531	13,309	15,082	20,086	7,924	9,594	13,338	186,349
38	874	MAINS AND SERVICES EXPENSES	441,569	395,685	420,205	429,937	358,796	672,156	513,028	471,110	773,751	249,313	529,294	697,532	5,952,378
39	875	MEASURING AND REGULATION STA. EXPENSE - GEN.	27,463	23,518	29,572	19,156	23,870	17,753	20,567	17,671	19,130	17,625	18,121	15,035	249,481
40	876	MEASURING AND REGULATION STA. EXPENSE - IND.	6,950	7,401	5,951	9,162	5,052	10,683	13,260	8,216	7,737	10,480	4,177	6,318	95,388
41	878	METERS AND HOUSE REGULATOR EXPENSE	127,950	151,590	144,215	137,056	143,298	184,054	168,486	168,630	188,611	155,038	142,518	182,323	1,893,769
42	879	CUSTOMER INSTALLATIONS EXPENSE	209,463	230,074	239,487	224,466	331,825	265,975	244,922	259,360	245,532	236,534	254,278	254,266	2,996,182
43	880	OTHER EXPENSE	91,286	89,700	98,716	183,939	112,233	122,402	114,492	97,520	177,981	92,674	116,541	132,437	1,429,922
44	881	DISTRIBUTION RENTS	4,023	4,119	5,142	3,710	1,776	3,002	1,519	2,169	1,519	5,615	17,819	1,722	52,136
45	885	SUPERVISION AND ENGINEERING	7,345	5,976	7,384	7,099	6,830	8,628	8,505	7,387	7,992	7,303	6,503	6,532	87,485
46	886	STRUCTURES AND IMPROVEMENTS	10,254	18,690	11,660	186	116	924	1,354	1,408	18,402	20,105	25,391	4,830	113,320
47	887	MAINS	240,044	254,093	159,923	139,811	249,954	388,355	460,288	267,259	247,730	269,996	154,358	386,146	3,217,956
48	889	MEASURING AND REGULATION STA. EXPENSE - GEN.	92,212	38,096	39,328	10,138	10,760	22,491	75,991	70,247	74,229	108,814	63,005	74,393	679,703
49	890	MEASURING AND REGULATION STA. EXPENSE - IND.	7,218	2,660	5,251	5,229	3,331	10,201	7,443	6,500	4,996	3,796	4,109	4,087	64,820

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2024 - 00092
BASE PERIOD COMPARISON OF TOTAL COMPANY ACCOUNT ACTIVITY
FOR THE TWELVE MONTHS ENDED AUGUST 31, 2024

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

SCHEDULE C-2.2.A
SHEET 2 of 2
WITNESS: SHAEFFER

Line No.	Acct No.	Account Description	Updated												TOTAL (13=1 through 12) \$
			Actual SEP	Actual OCT	Actual NOV	Actual DEC	Actual JAN	Actual FEB	Actual MAR	Actual APR	Actual MAY	Actual JUN	Actual JUL	Actual AUG	
			(1) \$	(2) \$	(3) \$	(4) \$	(5) \$	(6) \$	(7) \$	(8) \$	(9) \$	(10) \$	(11) \$	(12) \$	
1	892	SERVICES	61,086	43,830	41,763	(16,065)	46,234	52,855	31,729	53,214	64,842	40,683	50,516	74,182	544,869
2	893	METERS AND HOUSE REGULATORS	(251)	15,295	15,469	12,835	8,683	9,213	18,908	7,884	13,879	15,573	17,773	12,038	147,298
3	894	OTHER EQUIPMENT	8,577	17,057	19,685	49,304	20,669	22,779	20,252	50,615	30,471	22,068	13,807	30,340	305,624
4	901	SUPERVISION	(0)	-	-	(1)	-	-	-	-	-	-	-	-	(1)
5	902	METER READING EXPENSES	22,160	23,799	27,024	27,067	26,906	28,065	25,173	25,387	23,964	21,498	24,144	27,669	302,857
6	903	CUSTOMER RECORDS & COLLECTIONS EXPENSES	201,661	210,129	234,730	236,706	227,859	266,080	273,747	240,996	285,007	225,960	224,772	275,293	2,902,939
7	904	UNCOLLECTIBLE ACCOUNTS	144,825	87,140	30,445	68,678	255,620	204,909	143,011	74,374	37,553	64,803	67,257	50,228	1,228,842
8	905	MISCELLANEOUS CUSTOMER ACCOUNT EXPENSES	851	697	711	824	1,034	976	1,133	831	796	740	869	697	10,158
9	907	SUPERVISION	-	-	-	-	-	-	-	-	-	-	-	-	-
10	908	CUSTOMER ASSISTANCE EXPENSES	-	-	13,180	3,295	16,475	-	13,180	46,130	13,180	13,180	-	23,065	141,685
11	909	INFORMATIONAL AND INSTR. ADVERT. EXPENSES	200	2,531	50	36	-	-	98	-	-	-	-	100	3,016
12	910	MISCELLANEOUS CUSTOMER ACCOUNT EXPENSE	25,591	37,084	25,041	23,338	22,168	24,093	24,077	26,167	23,349	24,252	24,003	41,323	320,485
13	911	SUPERVISION	-	-	-	-	-	-	-	-	-	-	-	-	-
14	912	DEMONSTRATING AND SELLING EXPENSES	567	29	678	584	427	681	444	32	731	598	-	948	5,720
15	913	ADVERTISING EXPENSE	7,880	-	-	-	-	-	-	-	-	-	-	-	7,880
16	916	SALES EXPENSE	-	-	-	-	-	-	-	-	-	-	-	-	-
17	920	ADMINISTRATIVE AND GENERAL SALARIES	941,052	819,358	849,221	1,504,244	913,423	920,869	1,321,141	754,693	899,740	1,262,415	1,038,725	954,992	12,179,874
18	921	OFFICE SUPPLIES ADMINISTRATIVE & GENERAL	126,352	97,180	121,599	181,143	72,557	117,558	120,523	122,051	110,324	118,489	109,787	131,622	1,429,185
19	922	ADMIN. EXPENSE TRANSFERRED	-	-	-	-	-	-	-	-	-	-	-	-	-
20	923	OUTSIDE SERVICES EMPLOYED	623,249	477,574	739,027	704,172	507,273	1,020,313	815,887	465,855	815,986	616,045	515,598	598,289	7,899,268
21	924	PROPERTY INSURANCE PREMIUMS	6,919	8,340	5,717	6,420	6,068	6,064	4,992	6,032	6,064	6,064	6,018	6,017	74,716
22	925	INJURIES AND DAMAGES	165,686	179,532	133,016	142,333	115,228	137,322	140,915	107,236	118,137	116,221	140,142	98,761	1,594,528
23	926	EMPLOYEE PENSIONS AND BENEFITS	848,376	217,580	461,725	663,686	368,598	455,175	284,028	309,049	399,362	422,234	374,610	463,703	5,268,125
24	928	REGULATORY COMMISSION EXPENSE	37,835	37,836	37,841	37,835	37,835	37,835	37,835	37,835	37,835	37,835	37,835	37,835	454,026
25	930.1	GENERAL ADVERTISING EXPENSES	2,550	1,884	1,631	7,418	2,053	3,212	(1,079)	3,667	2,922	(6,157)	819	3,147	22,066
26	930.2	MISCELLANEOUS GENERAL EXPENSES	4,882	17,601	4,929	15,611	13,857	6,679	102	(3,775)	(11,221)	(36,777)	66,379	(27,351)	50,916
27	931	RENTS	51,825	53,013	54,096	56,862	58,805	65,962	70,996	69,720	168,188	63,687	66,243	67,115	846,513
28	932	MAINTENANCE OF GENERAL PLANT	125,972	184,889	151,079	200,173	170,840	114,579	138,031	163,038	142,632	138,029	159,514	147,644	1,836,420
29	935	EQUIPMENT STRUCTURES AND IMPROVEMENTS	-	-	-	-	-	-	-	1,696	-	(1,593)	-	1,593	1,696
30		OPERATING (INCOME) LOSS, BEFORE INTEREST & TAXES	1,699,495	(1,175,280)	(6,593,765)	(8,501,949)	(11,052,350)	(7,496,326)	(4,994,284)	(1,476,744)	1,413,116	869,854	1,231,006	1,725,778	(34,351,450)
31	409	INCOME TAXES-FEDERAL (CURRENT)	(559,352)	(220,272)	738,804	(1,610,400)	2,079,374	1,012,511	307,581	(374,962)	(1,172,888)	(642,151)	(1,868,772)	(32,047)	(2,342,574)
32	409	INCOME TAXES-STATE (CURRENT)	(19,215)	235,896	(28,569)	(1,071,732)	(49,528)	26,773	62,818	(111,713)	(71,338)	(12,608)	(9,644)	(8,032)	(1,056,892)
33	410-411	INCOME TAXES-FEDERAL (DEFERRED)	(61,407)	145,410	320,657	3,420,365	(116,608)	267,089	463,291	439,409	655,860	236,006	1,409,871	(546,538)	6,633,405
34	410-411	INCOME TAXES-STATE (DEFERRED)	(110,241)	(224,255)	605,001	1,131,740	550,848	303,328	139,782	137,263	(48,846)	(79,782)	(95,972)	(127,577)	2,181,289
35		TOTAL INCOME TAXES	(750,215)	(63,221)	1,635,893	1,869,973	2,464,086	1,609,701	973,472	89,997	(637,212)	(498,535)	(564,517)	(714,194)	5,415,228
36		OPERATING (INCOME) LOSS AFTER TAXES, BEFORE INTEREST	949,280	(1,238,501)	(4,957,872)	(6,631,976)	(8,588,264)	(5,886,625)	(4,020,812)	(1,386,747)	775,904	371,318	666,489	1,011,584	(28,936,223)
37	430	SYSTEM FINANCING INTEREST EXPENSE	1,000,343	1,054,189	1,012,823	1,085,499	1,047,693	937,711	999,346	967,122	999,359	969,566	1,024,772	1,040,813	12,139,236
38	431	MISCELLANEOUS INTEREST EXPENSE	6,892	7,066	6,886	7,303	23,172	8,715	9,434	63,094	8,898	8,442	7,844	9,598	167,346
39	432	AFUDC DEBT	(47,564)	(48,660)	(472,745)	200,275	(57,223)	(66,373)	(79,750)	(77,767)	(30,995)	21,474	(164,604)	(77,287)	(901,220)
40		TOTAL INTEREST EXPENSE	959,671	1,012,595	546,965	1,293,077	1,013,642	880,053	929,031	952,449	977,263	999,482	868,012	973,124	11,405,363
41	409.2 & 411.2	OTHER TAXES	95,791	148,108	142,569	218,129	240,557	158,766	149,352	96,545	68,295	62,912	48,115	40,079	1,469,218
42	417-421	OTHER INCOME	(376,069)	(575,021)	(562,398)	(896,083)	(954,329)	(630,645)	(613,802)	(382,788)	(302,424)	(298,031)	(224,490)	(186,258)	(6,002,338)
43	419	AFUDC EQUITY	(27,902)	(28,499)	206,202	(110,090)	(10,857)	(12,804)	(15,385)	(14,980)	(130,362)	8,488	(87,407)	(42,003)	(265,598)
44	421-426	OTHER INCOME DEDUCTIONS	(13,035)	54,045	22,165	35,128	(3,110)	38,987	18,889	15,535	44,391	61,576	47,341	107,645	429,557
45		TOTAL OTHER INCOME, DEDUCTIONS	(321,216)	(401,367)	(191,462)	(752,916)	(727,738)	(445,696)	(460,945)	(285,687)	(320,100)	(165,056)	(216,440)	(80,536)	(4,369,160)
46		NET OPERATING (INCOME) LOSS	1,587,735	(627,273)	(4,602,369)	(6,091,815)	(8,302,360)	(5,452,269)	(3,552,727)	(719,985)	1,433,066	1,205,745	1,318,060	1,904,172	(21,900,020)

Columbia Gas of Kentucky, Inc.
CASE NO. 2024-0092
Forecasted Test Period Filing Requirements
807 KAR 5:001 Section 16-(8)(d)

Description of Filing Requirement:

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

Response:

Please refer to the attached Schedule D.

Responsible Witness:

Tamaleh L. Shaeffer, Julie C. Wozniak, Craig Inscho, Nick Bly, and
Jennifer Harding

SCHEDULE D

JURISDICTIONAL ADJUSTMENT OF OPERATING INCOME

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>PROVIDED</u>	<u>DESCRIPTION</u>
D-1.A	SHEETS 1 - 6 OF 6	SUMMARY OF ADJUSTMENTS TO OPERATING INCOME
D-1.B	N/A	SUMMARY OF ADJUSTMENTS TO OPERATING INCOME
D-2.1	SHEET 1 OF 1	DETAILED ADJUSTMENTS
WPD-2.1.A	SHEET 1 OF 1	DETAILED ADJUSTMENTS
D-2.2	SHEET 1 OF 1	DETAILED ADJUSTMENTS
WPD-2.2.A	N/A	PROPERTY TAX ADJUSTMENTS
D-2.3	SHEET 1 & 2 OF 2	DETAILED ADJUSTMENTS
D-2.4	SHEET 1 & 2 OF 2	DETAILED ADJUSTMENTS
WPD-2.4.A	SHEET 1 OF 1	DETAILED ADJUSTMENTS
WPD-2.4.B	N/A	DETAILED ADJUSTMENTS
D-2.5	SHEET 1 OF 1	DETAILED ADJUSTMENTS
D-2.6	N/A	DETAILED ADJUSTMENTS
WPD-2.6.A	N/A	FORFEITED DISCOUNTS REVENUE ADJUSTMENT
WPD-2.6.B	N/A	TRACKER EXPENSE
WPD-2.6.C	N/A	ASC 712 AMORTIZATION ADJUSTMENT
WPD-2.6.D(1)	N/A	UNCOLLECTIBLE EXPENSE
WPD-2.6.D(2)	N/A	UNCOLLECTIBLE RATE
WPD-2.6.D(3)	N/A	UNCOLLECTIBLE GAS COST REVENUE ADJUSTMENT
WPD-2.6.E	N/A	CORPORATE INSURANCE
WPD-2.6.F	N/A	RATE CASE EXPENSE ADJUSTMENT
WPD-2.6.G	N/A	COLUMBIA GAS OF KENTUKEY DIRECT EXCLUSIONS
WPD-2.6.H	N/A	NCSC ALLOCATED O&M NON-RECOVERABLE EXPENSES
WPD-2.6.I	N/A	DEPRECIATION AND AMORTIZATION EXPENSE
WPD-2.6.J	N/A	PROPERTY TAX

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2024 - 00092
SUMMARY OF ADJUSTMENTS TO OPERATING INCOME
OPERATING INCOME BY MAJOR ACCOUNTS
FOR THE TWELVE MONTHS ENDED AUGUST 31, 2024 AND THE TWELVE MONTHS ENDED DECEMBER 31, 2025

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

SCHEDULE D-1.A
SHEET 1 OF 6
WITNESS: SHAEFFER

LINE ACCOUNT NO. NO. & TITLE	Updated				
	UNADJUSTED				TOTAL UNADJ.
	BASE	D-2.1	D-2.2	BASE	ADJUSTED
	PERIOD	ADJ 1 - ADJ 3	ADJ 1 - ADJ 3	PERIOD ADJ.	BASE PERIOD
	(1)	(2)	(3)	(4 = 2 + 3)	(5 = 1 + 4)
	\$	\$	\$	\$	\$
1 <u>OPERATING REVENUE</u>					
2 <u>SALE OF GAS</u>					
3 480 RESIDENTIAL	94,360,972	(3,014,713)	-	(3,014,713)	91,346,259
4 481.1 COMMERCIAL	41,972,930	(1,372,460)	-	(1,372,460)	40,600,470
5 481.2 INDUSTRIAL	1,650,429	(2,126)	-	(2,126)	1,648,303
6 481.9 OTHER	(1,180)	-	-	-	(1,180)
7 483 PUBLIC UTILITIES	76,047	(51)	-	(51)	75,996
8 TOTAL SALE OF GAS	138,059,198	(4,389,351)	-	(4,389,351)	133,669,848
9 OTHER OPERATING INCOME					
10 487 FORFEITED DISCOUNTS	566,240	-	-	-	566,240
11 488 MISC. SERVICE REVENUES	81,201	-	-	-	81,201
12 489 REVENUE FROM TRANSPORTING GAS TO OTHERS	23,239,134	(462,126)	-	(462,126)	22,777,007
13 493 RENTAL FROM GAS PROPERTY	69,336	-	-	-	69,336
14 495 OTHER GAS REVENUE	3,030,997	(197,487)	-	(197,487)	2,833,510
15 TOTAL OTHER OPERATING INCOME	26,986,908	(659,613)	-	(659,613)	26,327,295
16 TOTAL OPERATING REVENUE	165,046,106	(5,048,964)	-	(5,048,964)	159,997,143
17 <u>OPERATING EXPENSES</u>					
18 OTHER GAS SUPPLY EXPENSES - OPERATION					
19 801-803 NATURAL GAS FIELD & TRANSMISSION LINE PURCHASES	38,096,720	-	-	-	38,096,720
20 804 NATURAL GAS CITY GATE PURCHASES	2,076,870	-	-	-	2,076,870
21 805 OTHER GAS PURCHASES	2,259,022	-	-	-	2,259,022
22 806 EXCHANGE GAS	3,042,099	-	-	-	3,042,099
23 808 GAS WITHDRAWN / DELIVERED FROM / TO STORAGE	193,910	-	-	-	193,910
24 812 GAS USED FOR OTHER UTILITY OPERATIONS	(55,672)	-	-	-	(55,672)
25 813 EXCHANGE FEES	-	-	-	-	-
26 TOTAL OTHER GAS SUPPLY EXPENSES - OPERATION	45,612,948	-	-	-	45,612,948
27 TOTAL PLANT REVENUE	119,433,159	(5,048,964)	-	(5,048,964)	114,384,195

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2024 - 00092
SUMMARY OF ADJUSTMENTS TO OPERATING INCOME
OPERATING INCOME BY MAJOR ACCOUNTS
FOR THE TWELVE MONTHS ENDED AUGUST 31, 2024 AND THE TWELVE MONTHS ENDED DECEMBER 31, 2025

DATA: ☒ BASE PERIOD ☐ FORECASTED PERIOD
TYPE OF FILING: ☐ ORIGINAL ☒ UPDATED
WORKPAPER REFERENCE NO(S).
SCHEDULE D-1.A
SHEET 2 OF 6
WITNESS: SHAEFFER

LINE ACCOUNT NO. NO. & TITLE			Updated			TOTAL BASE PERIOD ADJ. \$	ADJUSTED BASE PERIOD \$
			UNADJUSTED	D-2.1	D-2.2		
			BASE	ADJ 1 - ADJ 3	ADJ 1 - ADJ 3		
			PERIOD	(1)	(2)	(3)	(4 = 2 + 3)
			(1)	(2)	(3)	(4 = 2 + 3)	(5 = 1 + 4)
			\$	\$	\$	\$	\$
1	500 - 599	ELECTRIC EXPENSE (MISCLASSIFICATIONS)	19	-	(19)	(19)	-
2	717 - 742	LIQUEFIED PETROLEUM GAS PRODUCTION EXPENSES	-	-	-	-	-
3	807	PURCHASED GAS EXPENSE	414,904	-	-	-	414,904
4	852	TRANSMISSION EXP - OPERATIONS	3,347	-	-	-	3,347
5	859	OTHER EXPENSE	-	-	-	-	-
6	865	M&R STATION EQUIPMENT	-	-	-	-	-
7	870	SUPERVISION AND ENGINEERING	1,006,397	-	-	-	1,006,397
8	871	DISTRIBUTION LOAD DISPATCHING	186,349	-	-	-	186,349
9	874	MAINS AND SERVICES EXPENSES	5,952,378	-	-	-	5,952,378
10	875	MEASURING AND REGULATION STA. EXPENSE - GEN.	249,481	-	-	-	249,481
11	876	MEASURING AND REGULATION STA. EXPENSE - IND.	95,388	-	-	-	95,388
12	878	METERS AND HOUSE REGULATOR EXPENSE	1,893,769	-	-	-	1,893,769
13	879	CUSTOMER INSTALLATIONS EXPENSE	2,996,182	-	-	-	2,996,182
14	880	OTHER EXPENSE	1,429,922	-	-	-	1,429,922
15	881	TELECOMMUNICATION EXPENSE - ENGINEERING	52,136	-	-	-	52,136
16	885	SUPERVISION AND ENGINEERING	87,485	-	-	-	87,485
17	886	STRUCTURES AND IMPROVEMENTS	113,320	-	-	-	113,320
18	887	MAINS	3,217,956	-	-	-	3,217,956
19	889	MEASURING AND REGULATION STA. EXPENSE - GEN.	679,703	-	-	-	679,703
20	890	MEASURING AND REGULATION STA. EXPENSE - IND.	64,820	-	-	-	64,820
21	892	SERVICES	544,869	-	-	-	544,869
22	893	METERS AND HOUSE REGULATORS	147,298	-	-	-	147,298
23	894	OTHER EQUIPMENT	305,624	-	-	-	305,624
24	901	SUPERVISION	(1)	-	-	-	(1)
25	902	METER READING EXPENSES	302,857	-	-	-	302,857
26	903	CUSTOMER RECORDS & COLLECTIONS - UTILITY SERVICES	2,902,939	-	-	-	2,902,939
27	904	UNCOLLECTIBLE ACCOUNTS	1,228,842	-	-	-	1,228,842
28	905	MISCELLANEOUS CUSTOMER ACCOUNT EXPENSES	10,158	-	-	-	10,158
29	907	SUPERVISION	-	-	-	-	-
30	908	CUSTOMER ASSISTANCE EXPENSES	141,685	-	-	-	141,685
31	909	INFORMATIONAL AND INSTR. ADVERT. EXPENSES	3,016	-	-	-	3,016
32	910	MISCELLANEOUS CUSTOMER ACCOUNT EXPENSE	320,485	-	-	-	320,485
33	911	SUPERVISION	-	-	-	-	-
34	912	DEMONSTRATING AND SELLING EXPENSES	5,720	-	-	-	5,720
35	913	ADVERTISING EXPENSE	7,880	-	-	-	7,880
36	916	MISCELLANEOUS SALES EXPENSE	-	-	-	-	-
37	920	ADMINISTRATIVE AND GENERAL SALARIES	12,179,874	-	-	-	12,179,874
38	921	OFFICE SUPPLIES CUSTOMER ACCOUNTS	1,429,185	-	-	-	1,429,185
39	923	OUTSIDE SERVICES EMPLOYED	7,899,268	-	-	-	7,899,268
40	924	PROPERTY INSURANCE PREMIUMS	74,716	-	-	-	74,716
41	925	INJURIES AND DAMAGES	1,594,528	-	-	-	1,594,528
42	926	EMPLOYEE PENSIONS AND BENEFITS	5,268,125	-	-	-	5,268,125

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2024 - 00092
SUMMARY OF ADJUSTMENTS TO OPERATING INCOME
OPERATING INCOME BY MAJOR ACCOUNTS
FOR THE TWELVE MONTHS ENDED AUGUST 31, 2024 AND THE TWELVE MONTHS ENDED DECEMBER 31, 2025

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

SCHEDULE D-1.A
SHEET 3 OF 6
WITNESS: SHAEFFER

LINE ACCOUNT NO. NO. & TITLE				Updated	
				UNADJUSTED	TOTAL
				BASE	ADJUSTED
				PERIOD	BASE PERIOD
				D-2.1	D-2.2
				ADJ 1 - ADJ 3	ADJ 1 - ADJ 3
				(1)	(2)
				(3)	(4 = 2 + 3)
				(5 = 1 + 4)	
				\$	\$
1	928	REGULATORY COMMISSION EXPENSE		454,026	-
2	930.1	GENERAL ADVERTISING EXPENSES		22,066	-
3	930.2	MISCELLANEOUS GENERAL EXPENSES		50,916	-
4	931	RENTS		846,513	-
5	932	MAINTENANCE OF GENERAL PLANT		1,836,420	-
6	935	MAINTENANCE OF GENERAL PLANT - A&G		1,696	-
7	TOTAL OPERATION AND MAINTENANCE ACCOUNTS EXPENSES, EXCLUDING				
8	OTHER GAS SUPPLY EXPENSES - OPERATION			56,022,260	(19)
9	403 - 404	DEPRECIATION AND AMORTIZATION EXPENSE		22,424,384	(872,311)
10	408	TAXES OTHER THAN INCOME TAXES - PROPERTY		5,687,908	(679,911)
11	408	TAXES OTHER THAN INCOME TAXES - PAYROLL		942,657	-
12	408	TAXES OTHER THAN INCOME TAXES - OTHER		4,500	-
13	TOTAL TAXES OTHER THAN INCOME TAXES			6,635,065	(679,911)
14	TOTAL OTHER OPERATING EXPENSES			29,059,449	(1,552,222)
15	TOTAL OPERATING EXPENSES BEFORE TAXES			85,081,708	(1,552,241)
16	TOTAL OPERATING INCOME BEFORE TAXES			34,351,450	(3,496,722)

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2024 - 00092
SUMMARY OF ADJUSTMENTS TO OPERATING INCOME
OPERATING INCOME BY MAJOR ACCOUNTS
FOR THE TWELVE MONTHS ENDED AUGUST 31, 2024 AND THE TWELVE MONTHS ENDED DECEMBER 31, 2025

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

SCHEDULE D-1.A
SHEET 4 OF 6
WITNESS: SHAEFFER

LINE ACCOUNT NO. NO. & TITLE	Updated						
	ADJUSTED	D-2.3	D-2.4	D-2.5	TOTAL ADJUSTED	TOTAL	UNADJUSTED
	BASE PERIOD	ADJ 1 - ADJ 3	ADJ 1 - ADJ 17	ADJ 1 & ADJ 2	BASE PERIOD TO	BASE PERIOD	FORECASTED
	(5 = 1 + 4)	(6)	(7)	(8)	FUTURE PERIOD ADJ.	ADJUST.	PERIOD
	\$	\$	\$	\$	(9 = 6 thru 8)	(10 = 4 + 9)	(11 = 1 + 4 + 9)
1 <u>OPERATING REVENUE</u>							
2 <u>SALE OF GAS</u>							
3 480 RESIDENTIAL	91,346,259	(2,687,741)	-	-	(2,687,741)	(5,702,454)	88,658,518
4 481.1 COMMERCIAL	40,600,470	(3,230,211)	-	-	(3,230,211)	(4,602,671)	37,370,259
5 481.2 INDUSTRIAL	1,648,303	(472,943)	-	-	(472,943)	(475,069)	1,175,360
6 481.9 OTHER	(1,180)	1,180	-	-	1,180	1,180	-
7 483 PUBLIC UTILITIES	75,996	(10,112)	-	-	(10,112)	(10,163)	65,884
8 TOTAL SALE OF GAS	133,669,848	(6,399,827)	-	-	(6,399,827)	(10,789,178)	127,270,021
9 <u>OTHER OPERATING INCOME</u>							
10 487 FORFEITED DISCOUNTS	566,240	23,857	-	-	23,857	23,857	590,097
11 488 MISC. SERVICE REVENUES	81,201	47,079	-	-	47,079	47,079	128,280
12 489 REVENUE FROM TRANSPORTING GAS TO OTHERS	22,777,007	(192,278)	-	-	(192,278)	(654,404)	22,584,730
13 493 RENTAL FROM GAS PROPERTY	69,336	30,373	-	-	30,373	30,373	99,709
14 495 OTHER GAS REVENUE	2,833,510	(2,685,661)	-	-	(2,685,661)	(2,883,148)	147,849
15 TOTAL OTHER OPERATING INCOME	26,327,295	(2,776,630)	-	-	(2,776,630)	(3,436,243)	23,550,665
16 TOTAL OPERATING REVENUE	159,997,143	(9,176,457)	-	-	(9,176,457)	(14,225,421)	150,820,686
17 <u>OPERATING EXPENSES</u>							
18 <u>OTHER GAS SUPPLY EXPENSES - OPERATION</u>							
19 801-803 NATURAL GAS FIELD & TRANSMISSION LINE PURCHASES	38,096,720	(20,432,722)	-	-	(20,432,722)	(20,432,722)	17,663,998
20 804 NATURAL GAS CITY GATE PURCHASES	2,076,870	(917,969)	-	-	(917,969)	(917,969)	1,158,901
21 805 OTHER GAS PURCHASES	2,259,022	13,084,403	-	-	13,084,403	13,084,403	15,343,425
22 806 EXCHANGE GAS	3,042,099	(1,368,014)	-	-	(1,368,014)	(1,368,014)	1,674,085
23 808 GAS WITHDRAWN / DELIVERED FROM / TO STORAGE	193,910	(580,882)	-	-	(580,882)	(580,882)	(386,973)
24 812 GAS USED FOR OTHER UTILITY OPERATIONS	(55,672)	15,258	-	-	15,258	15,258	(40,414)
25 813 EXCHANGE FEES	-	-	-	-	-	-	-
26 TOTAL OTHER GAS SUPPLY EXPENSES - OPERATION	45,612,948	(10,199,926)	-	-	(10,199,926)	(10,199,926)	35,413,022
27 TOTAL PLANT REVENUE	114,384,195	1,023,469	-	-	1,023,469	(4,025,495)	115,407,664

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2024 - 00092
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OPERATING INCOME BY MAJOR ACCOUNTS
FOR THE TWELVE MONTHS ENDED AUGUST 31, 2024 AND THE TWELVE MONTHS ENDED DECEMBER 31, 2025

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

SCHEDULE D-1.A
SHEET 5 OF 6
WITNESS: SHAEFFER

LINE ACCOUNT NO. NO. & TITLE		Updated					UNADJUSTED FORECASTED PERIOD
		ADJUSTED	D-2.3	D-2.4	D-2.5	TOTAL ADJUSTED	
		BASE PERIOD	ADJ 1 - ADJ 3	ADJ 1 - ADJ 17	ADJ 1 & ADJ 2	BASE PERIOD TO	
		(5 = 1 + 4)	(6)	(7)	(8)	FUTURE PERIOD ADJ.	
		\$	\$	\$	\$	\$	\$
1	500 - 599	ELECTRIC EXPENSE (MISCLASSIFICATIONS)	-	-	-	-	-
2	717 - 742	LIQUEFIED PETROLEUM GAS PRODUCTION EXPENSES	-	-	-	-	-
3	807	PURCHASED GAS EXPENSE	414,904	-	(5,566)	(5,566)	409,338
4	852	TRANSMISSION EXP - OPERATIONS	3,347	-	(785)	(785)	2,562
5	859	OTHER EXPENSE	-	-	990	990	990
6	865	M&R STATION EQUIPMENT	-	-	831	831	831
7	870	SUPERVISION AND ENGINEERING	1,006,397	-	(118,542)	(118,542)	887,854
8	871	DISTRIBUTION LOAD DISPATCHING	186,349	-	47,215	47,215	233,563
9	874	MAINS AND SERVICES EXPENSES	5,952,378	-	(121,701)	(121,701)	5,830,676
10	875	MEASURING AND REGULATION STA. EXPENSE - GEN.	249,481	-	32,899	32,899	282,381
11	876	MEASURING AND REGULATION STA. EXPENSE - IND.	95,388	-	17,426	17,426	112,813
12	878	METERS AND HOUSE REGULATOR EXPENSE	1,893,769	-	(205,511)	(205,511)	1,688,258
13	879	CUSTOMER INSTALLATIONS EXPENSE	2,996,182	-	(102,523)	(102,523)	2,893,660
14	880	OTHER EXPENSE	1,429,922	-	54,904	54,904	1,484,826
15	881	TELECOMMUNICATION EXPENSE - ENGINEERING	52,136	-	(28,657)	(28,657)	23,480
16	885	SUPERVISION AND ENGINEERING	87,485	-	(3,275)	(3,275)	84,210
17	886	STRUCTURES AND IMPROVEMENTS	113,320	-	20,925	20,925	134,245
18	887	MAINS	3,217,956	-	215,686	215,686	3,433,642
19	889	MEASURING AND REGULATION STA. EXPENSE - GEN.	679,703	-	55,189	55,189	734,893
20	890	MEASURING AND REGULATION STA. EXPENSE - IND.	64,820	-	20,379	20,379	85,199
21	892	SERVICES	544,869	-	97,584	97,584	642,453
22	893	METERS AND HOUSE REGULATORS	147,298	-	105,197	105,197	252,495
23	894	OTHER EQUIPMENT	305,624	-	(36,010)	(36,010)	269,614
24	901	SUPERVISION	(1)	-	1	1	0
25	902	METER READING EXPENSES	302,857	-	(18,394)	(18,394)	284,462
26	903	CUSTOMER RECORDS & COLLECTIONS - UTILITY SERVICES	2,902,939	-	(405,320)	(405,320)	2,497,619
27	904	UNCOLLECTIBLE ACCOUNTS	1,228,842	-	274,815	274,815	1,503,656
28	905	MISCELLANEOUS CUSTOMER ACCOUNT EXPENSES	10,158	-	5,672	5,672	15,830
29	907	SUPERVISION	-	-	-	-	-
30	908	CUSTOMER ASSISTANCE EXPENSES	141,685	-	(35,472)	(35,472)	106,213
31	909	INFORMATIONAL AND INSTR. ADVERT. EXPENSES	3,016	-	(477)	(477)	2,539
32	910	MISCELLANEOUS CUSTOMER ACCOUNT EXPENSE	320,485	-	(28,378)	(28,378)	292,108
33	911	SUPERVISION	-	-	-	-	-
34	912	DEMONSTRATING AND SELLING EXPENSES	5,720	-	(1,040)	(1,040)	4,679
35	913	ADVERTISING EXPENSE	7,880	-	(205)	(205)	7,676
36	916	MISCELLANEOUS SALES EXPENSE	-	-	-	-	-
37	920	ADMINISTRATIVE AND GENERAL SALARIES	12,179,874	-	(2,369,484)	(2,369,484)	9,810,389
38	921	OFFICE SUPPLIES CUSTOMER ACCOUNTS	1,429,185	-	760,177	760,177	2,189,361
39	923	OUTSIDE SERVICES EMPLOYED	7,899,268	-	(1,164,324)	(1,164,324)	6,734,944
40	924	PROPERTY INSURANCE PREMIUMS	74,716	-	11,418	11,418	86,134
41	925	INJURIES AND DAMAGES	1,594,528	-	187,431	187,431	1,781,959
42	926	EMPLOYEE PENSIONS AND BENEFITS	5,268,125	-	44,118	44,118	5,312,243

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2024 - 00092
SUMMARY OF ADJUSTMENTS TO OPERATING INCOME
OPERATING INCOME BY MAJOR ACCOUNTS
FOR THE TWELVE MONTHS ENDED AUGUST 31, 2024 AND THE TWELVE MONTHS ENDED DECEMBER 31, 2025

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

SCHEDULE D-1.A
SHEET 6 OF 6
WITNESS: SHAEFFER

LINE ACCOUNT NO. NO. & TITLE			Updated					UNADJUSTED FORECASTED PERIOD (11 = 1 + 4 + 9) \$	
			ADJUSTED BASE PERIOD (5 = 1 + 4) \$	D-2.3 ADJ 1 - ADJ 3 (6) \$	D-2.4 ADJ 1 - ADJ 17 (7) \$	D-2.5 ADJ 1 & ADJ 2 (8) \$	TOTAL ADJUSTED		
							BASE PERIOD TO FUTURE PERIOD ADJ. (9 = 6 thru 8) \$		TOTAL
									BASE PERIOD ADJUST. (10 = 4 + 9) \$
1	928	REGULATORY COMMISSION EXPENSE	454,026	-	22	-	22	22	454,048
2	930.1	GENERAL ADVERTISING EXPENSES	22,066	-	1,160	-	1,160	1,160	23,226
3	930.2	MISCELLANEOUS GENERAL EXPENSES	50,916	-	73,872	-	73,872	73,872	124,788
4	931	RENTS	846,513	-	(176,047)	-	(176,047)	(176,047)	670,466
5	932	MAINTENANCE OF GENERAL PLANT	1,836,420	-	(135,883)	-	(135,883)	(135,883)	1,700,536
6	935	MAINTENANCE OF GENERAL PLANT - A&G	1,696	-	(1,696)	-	(1,696)	(1,696)	-
7	TOTAL OPERATION AND MAINTENANCE ACCOUNTS EXPENSES, EXCLUDING								
8	OTHER GAS SUPPLY EXPENSES - OPERATION		56,022,240	-	(2,931,379)	-	(2,931,379)	(2,931,398)	53,090,861
9	403 - 404	DEPRECIATION AND AMORTIZATION EXPENSE	21,552,073	-	-	2,920,093	2,920,093	2,047,782	24,472,166
10	408	TAXES OTHER THAN INCOME TAXES - PROPERTY	5,007,997	-	-	4,364,003	4,364,003	3,684,092	9,372,000
11	408	TAXES OTHER THAN INCOME TAXES - PAYROLL	942,657	-	-	(42,224)	(42,224)	(42,224)	900,432
12	408	TAXES OTHER THAN INCOME TAXES - OTHER	4,500	-	-	221,100	221,100	221,100	225,600
13	TOTAL TAXES OTHER THAN INCOME TAXES		5,955,153	-	-	4,542,879	4,542,879	3,862,968	10,498,032
14	TOTAL OTHER OPERATING EXPENSES		27,507,227	-	-	7,462,972	7,462,972	5,910,750	34,970,198
15	TOTAL OPERATING EXPENSES BEFORE TAXES		83,529,467	-	(2,931,379)	7,462,972	4,531,593	2,979,351	88,061,060
16	TOTAL OPERATING INCOME BEFORE TAXES		30,854,728	1,023,469	2,931,379	(7,462,972)	(3,508,124)	(7,004,846)	27,346,604

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2024 - 00092
DETAILED ADJUSTMENTS
FOR THE TWELVE MONTHS ENDED AUGUST 31, 2024 AND THE TWELVE MONTHS ENDED DECEMBER 31, 2025

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

SCHEDULE D-2.1
SHEET 1 of 1
WITNESS: WOZNIAK

Purpose and Description	Reference Supporting Schedule / Workpapers		Updated Amount
<u>ADJ 1</u>			
SALE OF GAS-RESIDENTIAL - THE PURPOSE OF THIS ADJUSTMENT IS TO REMOVE ACTUAL BASE PERIOD (SEPTEMBER 2023 TO FEBRUARY 2024) SMRP RIDER REVENUES.	SCHEDULE D-1.A Workpaper WPD-2.1.A	BASE-ADJUSTED BASE-UNADJUSTED ADJUSTMENT	\$91,346,259 94,360,972 <u>(\$3,014,713)</u> -3.2%
SALE OF GAS-COMMERCIAL - THE PURPOSE OF THIS ADJUSTMENT IS TO REMOVE ACTUAL BASE PERIOD (SEPTEMBER 2023 TO FEBRUARY 2024) SMRP RIDER REVENUES.	SCHEDULE D-1.A Workpaper WPD-2.1.A	BASE-ADJUSTED BASE-UNADJUSTED ADJUSTMENT	\$40,600,470 41,972,930 <u>(\$1,372,460)</u> -3.3%
SALE OF GAS-INDUSTRIAL - THE PURPOSE OF THIS ADJUSTMENT IS TO REMOVE ACTUAL BASE PERIOD (SEPTEMBER 2023 TO FEBRUARY 2024) SMRP RIDER REVENUES.	SCHEDULE D-1.A Workpaper WPD-2.1.A	BASE-ADJUSTED BASE-UNADJUSTED ADJUSTMENT	\$1,648,303 1,650,429 <u>(\$2,126)</u> -0.1%
SALE OF GAS-OTHER - THE PURPOSE OF THIS ADJUSTMENT IS TO REMOVE ACTUAL BASE PERIOD (SEPTEMBER 2023 TO FEBRUARY 2024) SMRP RIDER REVENUES.	SCHEDULE D-1.A Workpaper WPD-2.1.A	BASE-ADJUSTED BASE-UNADJUSTED ADJUSTMENT	(\$1,180) (1,180) <u>\$0</u> 0.0%
SALE OF GAS-PUBLIC UTILITIES - THE PURPOSE OF THIS ADJUSTMENT IS TO REMOVE ACTUAL BASE PERIOD (SEPTEMBER 2023 TO FEBRUARY 2024) SMRP RIDER REVENUES.	SCHEDULE D-1.A Workpaper WPD-2.1.A	BASE-ADJUSTED BASE-UNADJUSTED ADJUSTMENT	\$75,996 76,047 <u>(\$51)</u> -0.1%
<u>ADJ 2</u>			
REVENUE FROM GAS TRANSPORTATION TO OTHERS - THE PURPOSE OF THIS ADJUSTMENT IS TO REMOVE ACTUAL BASE PERIOD (SEPTEMBER 2023 TO FEBRUARY 2024) SMRP RIDER REVENUES.	SCHEDULE D-1.A Workpaper WPD-2.1.A	BASE-ADJUSTED BASE-UNADJUSTED ADJUSTMENT	\$22,777,007 23,239,134 <u>(\$462,126)</u> -2.0%
<u>ADJ 3</u>			
OTHER GAS REVENUE - THE PURPOSE OF THIS ADJUSTMENT IS TO REMOVE ACTUAL BASE PERIOD (SEPTEMBER 2023 TO FEBRUARY 2024) SMRP RIDER REVENUES.	SCHEDULE D-1.A Workpaper WPD-2.1.A	BASE-ADJUSTED BASE-UNADJUSTED ADJUSTMENT	\$2,833,510 3,030,997 <u>(197,487)</u> -6.5%

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2024 - 00092
DETAILED ADJUSTMENTS
FOR THE TWELVE MONTHS ENDED AUGUST 31, 2024 AND THE TWELVE MONTHS ENDED DECEMBER 31, 2025

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

Workpaper WPD-2.1.A
SHEET 1 of 1
WITNESS: WOZNAK

Line No.	Purpose and Description	Updated Actual SEP	Updated Actual OCT	Updated Actual NOV	Updated Actual DEC	Updated Actual JAN	Updated Actual FEB	Updated Actual MAR	Updated Actual APR	Updated Actual MAY	Updated Actual JUN	Updated Actual JUL	Updated Actual AUG	Updated BASE PERIOD-ACTUAL TOTAL
		(1)	(2)	(3)	(4)	(5)	(6)	(6)	(6)	(6)	(6)	(6)	(6)	(7 = 1 thru 6)
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
	<u>OPERATING REVENUE</u>													
	SALE OF GAS													
1	480 RESIDENTIAL - SMRP RIDER REVENUES	13,685	20,541	57,205	134,221	864,861	765,996	486,593	344,815	128,212	79,333	61,642	57,608	3,014,713
2	481.1 COMMERCIAL - SMRP RIDER REVENUES	12,469	14,796	26,493	54,628	349,835	303,209	197,622	149,994	82,039	67,493	59,258	54,623	1,372,460
3	481.2 INDUSTRIAL - SMRP RIDER REVENUES	138	894	1,717	(2,050)	2,550	(556)	233	(649)	(120)	(389)	85	272	2,126
4	481.9 OTHER - SMRP RIDER REVENUES	-	-	-	-	-	-	-	-	-	-	-	-	-
5	483 PUBLIC UTILITIES - SMRP RIDER REVENUES	0	6	28	15	312	(34)	(166)	113	(208)	(15)	1	1	51
6	TOTAL SALE OF GAS	26,293	36,237	85,444	186,813	1,217,559	1,068,615	684,282	494,272	209,923	146,422	120,987	112,504	4,389,351
7	OTHER OPERATING INCOME													
8	489 REVENUE FROM TRANSPORTING GAS TO OTHERS - SMRP RIDER REVENUES	9,030	11,569	13,441	13,799	77,210	67,861	74,858	31,153	39,138	48,967	30,386	44,714	462,126
9	TOTAL OTHER OPERATING INCOME	9,030	11,569	13,441	13,799	77,210	67,861	74,858	31,153	39,138	48,967	30,386	44,714	462,126
10	495 OTHER GAS REVENUE	169,624	215,285	303,396	370,249	(867,113)	(1,032,310)	(302,882)	(46,766)	258,723	330,335	405,223	393,723	197,487
11	TOTAL OPERATING REVENUE	204,947	263,091	402,281	570,862	427,656	104,165	456,259	478,658	507,784	525,724	556,596	550,941	5,048,964

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2024 - 00092
DETAILED ADJUSTMENTS
FOR THE TWELVE MONTHS ENDED AUGUST 31, 2024 AND THE TWELVE MONTHS ENDED DECEMBER 31, 2025

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

SCHEDULE D-2.2
SHEET 1 of 1
WITNESS: INSCHO

Purpose and Description	Reference Supporting Schedule / Workpapers		Updated Amount
<u>ADJ 1</u> ELECTRIC O&M EXPENSE (MISCLASSIFIED) - THE PURPOSE OF THIS ADJUSTMENT IS TO REMOVE MISCLASSIFIED BASE PERIOD ELECTRIC OPERATIONS AND MAINTENEANCE EXPENSES.	SCHEDULE D-1.A SCHEDULE D-1.A	BASE-ADJUSTED BASE-UNADJUSTED ADJUSTMENT	\$0 19 <u>(\$19)</u> -100.0%
<u>ADJ 2</u> DEPRECIATION AND AMORTIZATION EXPENSE - THE PURPOSE OF THIS ADJUSTMENT IS TO REFLECT THE INCREASED LEVEL OF DEPRECIABLE PLANT INVESTMENT AND THE DEPRECIATION RATES PER THE DEPRECIATION STUDY FILED IN THIS PROCEEDING. THIS ADJUSTMENT ALSO REMOVES DEPRECIATION EXPENSE RELATED TO 2023, 2024, AND 2025 SMRP INVESTMENTS. THIS CATEGORY IS FURTHER ADJUSTED ON SCHEDULES D-2.5 AND D-2.6.	Workpaper WPB-2.1.B SCHEDULE D-1.A	BASE-ADJUSTED BASE-UNADJUSTED ADJUSTMENT	\$21,552,073 22,424,384 <u>(\$872,311)</u> -3.9%
<u>ADJ 3</u> TAXES OTHER THAN INCOME TAXES - PROPERTY TAXES - THE PURPOSE OF THIS ADJUSTMENT IS TO REMOVE PROPERTY TAXES RELATED TO 2023, 2024, AND 2025 SMRP INVESTMENTS. THIS CATEGORY IS FURTHER ADJUSTED ON SCHEDULES D-2.5 AND D-2.6.	SCHEDULE D-1.A Workpaper WPD-2.2.A	BASE-ADJUSTED BASE-UNADJUSTED ADJUSTMENT	\$5,007,997 5,687,908 <u>(\$679,911)</u> -12.0%

COLUMBIA GAS OF KENTUCKY, INC.

CASE NO. 2024 - 00092

DETAILED ADJUSTMENTS

FOR THE TWELVE MONTHS ENDED AUGUST 31, 2024 AND THE TWELVE MONTHS ENDED DECEMBER 31, 2025

DATA: ☒ BASE PERIOD ☒ FORECASTED PERIODTYPE OF FILING: ☐ ORIGINAL ☒ UPDATED

WORKPAPER REFERENCE NO(S).

SCHEDULE D-2.3

SHEET 1 of 2

WITNESS: WOZNIAK

Purpose and Description	Reference Supporting Schedule / Workpapers		Updated Amount
<u>ADJ 1</u>			
SALE OF GAS-RESIDENTIAL - THE PURPOSE OF THIS ADJUSTMENT IS TO REFLECT THE CHANGE IN REVENUE AT CURRENT RATES DUE TO THE CHANGE IN BILLING DETERMINANTS FROM THE BASE PERIOD TO THE BUDGETED FORECASTED PERIOD.	SCHEDULE D-1.B SCHEDULE D-1.A	FORECASTED BASE-ADJUSTED ADJUSTMENT	\$88,658,518 91,346,259 <u>(\$2,687,741)</u> -2.9%
SALE OF GAS-COMMERCIAL - THE PURPOSE OF THIS ADJUSTMENT IS TO REFLECT THE CHANGE IN REVENUE AT CURRENT RATES DUE TO THE CHANGE IN BILLING DETERMINANTS FROM THE BASE PERIOD TO THE BUDGETED FORECASTED PERIOD.	SCHEDULE D-1.B SCHEDULE D-1.A	FORECASTED BASE-ADJUSTED ADJUSTMENT	\$37,370,259 40,600,470 <u>(\$3,230,211)</u> -8.0%
SALE OF GAS-INDUSTRIAL - THE PURPOSE OF THIS ADJUSTMENT IS TO REFLECT THE CHANGE IN REVENUE AT CURRENT RATES DUE TO THE CHANGE IN BILLING DETERMINANTS FROM THE BASE PERIOD TO THE BUDGETED FORECASTED PERIOD.	SCHEDULE D-1.B SCHEDULE D-1.A	FORECASTED BASE-ADJUSTED ADJUSTMENT	\$1,175,360 1,648,303 <u>(\$472,943)</u> -28.7%
SALE OF GAS-OTHER - THE PURPOSE OF THIS ADJUSTMENT IS TO REFLECT THE CHANGE IN REVENUE AT CURRENT RATES DUE TO THE CHANGE IN BILLING DETERMINANTS FROM THE BASE PERIOD TO THE BUDGETED FORECASTED PERIOD.	SCHEDULE D-1.B SCHEDULE D-1.A	FORECASTED BASE-ADJUSTED ADJUSTMENT	\$0 (1,180) <u>\$1,180</u> -100.0%
SALE OF GAS-PUBLIC UTILITIES - THE PURPOSE OF THIS ADJUSTMENT IS TO REFLECT THE CHANGE IN REVENUE AT CURRENT RATES DUE TO THE CHANGE IN BILLING DETERMINANTS FROM THE BASE PERIOD TO THE BUDGETED FORECASTED PERIOD.	SCHEDULE D-1.B SCHEDULE D-1.A	FORECASTED BASE-ADJUSTED ADJUSTMENT	\$65,884 75,996 <u>(\$10,112)</u> -13.3%
<u>ADJ 2</u>			
FORFEITED DISCOUNTS - THE PURPOSE OF THIS ADJUSTMENT IS TO REFLECT CHANGE FROM THE BASE PERIOD LEVEL TO THE FORECASTED PERIOD LEVEL. THE FORECASTED PERIOD LEVEL IS BASED ON A HISTORIC MULTI-YEAR AVERAGE OF FORFEITED DISCOUNTS.	SCHEDULE D-1.B SCHEDULE D-1.A	FORECASTED BASE-ADJUSTED ADJUSTMENT	\$590,097 566,240 <u>\$23,857</u> 4.2%
MISC. SERVICE REVENUE - THE PURPOSE OF THIS ADJUSTMENT IS TO REFLECT CHANGE FROM THE BASE PERIOD LEVEL TO THE FORECASTED PERIOD LEVEL. THE FORECASTED PERIOD LEVEL IS BASED ON A HISTORIC MULTI-YEAR AVERAGE OF MISC. SERVICE REVENUE.	SCHEDULE D-1.B SCHEDULE D-1.A	FORECASTED BASE-ADJUSTED ADJUSTMENT	\$128,280 81,201 <u>\$47,079</u> 58.0%
REVENUE FROM GAS TRANSPORTATION - THE PURPOSE OF THIS ADJUSTMENT IS TO REFLECT THE CHANGE IN REVENUE AT CURRENT RATES DUE TO THE CHANGE IN BILLING DETERMINANTS FROM THE BASE PERIOD TO THE BUDGETED FORECASTED PERIOD.	SCHEDULE D-1.B SCHEDULE D-1.A	FORECASTED BASE-ADJUSTED ADJUSTMENT	\$22,584,730 22,777,007 <u>(\$192,278)</u> -0.8%
RENTAL FROM GAS PROPERTY - THE PURPOSE OF THIS ADJUSTMENT IS TO REFECT THE CHANGE IN RENTAL REVENUE FROM BASE YEAR TO FORECASTED PERIOD.	SCHEDULE D-1.B SCHEDULE D-1.A	FORECASTED BASE-ADJUSTED ADJUSTMENT	\$99,709 69,336 <u>\$30,373</u> 43.8%
OTHER GAS REVENUE - THE PURPOSE OF THIS ADJUSTMENT IS TO REFELCT THE CHANGE IN OTHER GAS REVENUE AND ALSO TO ELIMINATE UNBILLED REVENUE RECORDED DURING THE BASE PERIOD.	SCHEDULE D-1.B SCHEDULE D-1.A	FORECASTED BASE-ADJUSTED ADJUSTMENT	\$147,849 2,833,510 <u>(\$2,685,661)</u> -94.8%

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2024 - 00092
DETAILED ADJUSTMENTS
FOR THE TWELVE MONTHS ENDED AUGUST 31, 2024 AND THE TWELVE MONTHS ENDED DECEMBER 31, 2025

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

SCHEDULE D-2.3
SHEET 2 of 2
WITNESSES: SHAEFFER
WOZNIAK

Purpose and Description	Reference Supporting Workpapers		Updated Amount
<u>ADJ 3</u>			
NATURAL GAS FIELD & TRANSMISSION LINE PURCHASES - THE PURPOSE OF THIS ADJUSTMENT IS TO REFLECT THE NORMALIZATION OF GAS COST RECOVERIES DUE TO THE CHANGE FROM BASE YEAR TO FORECASTED VOLUMES.	SCHEDULE D-1.B SCHEDULE D-1.A	FORECASTED BASE-ADJUSTED ADJUSTMENT	\$17,663,998 38,096,720 <u>(\$20,432,722)</u> -53.6%
NATURAL GAS CITY GATE PURCHASES - THE PURPOSE OF THIS ADJUSTMENT TO REFLECT THE NORMALIZATION OF GAS COST RECOVERIES DUE TO THE CHANGE FROM BASE YEAR TO FORECASTED VOLUMES.	SCHEDULE D-1.B SCHEDULE D-1.A	FORECASTED BASE-ADJUSTED ADJUSTMENT	\$1,158,901 2,076,870 <u>(\$917,969)</u> -44.2%
OTHER GAS PURCHASES - THE PURPOSE OF THIS ADJUSTMENT IS TO REFLECT THE NORMALIZATION OF GAS COST RECOVERIES DUE TO THE CHANGE FROM BASE YEAR TO FORECASTED VOLUMES.	SCHEDULE D-1.B SCHEDULE D-1.A	FORECASTED BASE-ADJUSTED ADJUSTMENT	\$15,343,425 2,259,022 <u>\$13,084,403</u> 579.2%
EXCHANGE GAS - THE PURPOSE OF THIS ADJUSTMENT IS TO REFLECT THE NORMALIZATION OF GAS COST RECOVERIES DUE TO THE CHANGE FROM BASE YEAR TO FORECASTED VOLUMES.	SCHEDULE D-1.B SCHEDULE D-1.A	FORECASTED BASE-ADJUSTED ADJUSTMENT	\$1,674,085 3,042,099 <u>(\$1,368,014)</u> -45.0%
GAS WITHDRAWN FROM STORAGE - THE PURPOSE OF THIS ADJUSTMENT IS TO REFLECT THE NORMALIZATION OF GAS COST RECOVERIES DUE TO THE CHANGE FROM BASE YEAR TO FORECASTED VOLUMES.	SCHEDULE D-1.B SCHEDULE D-1.A	FORECASTED BASE-ADJUSTED ADJUSTMENT	(\$386,973) 193,910 <u>(\$580,882)</u> -299.6%
GAS USED FOR OTHER UTILITY OPERATIONS - THE PURPOSE OF THIS ADJUSTMENT IS TO REFLECT THE NORMALIZATION OF GAS COST RECOVERIES DUE TO THE CHANGE FROM BASE YEAR TO FORECASTED VOLUMES.	SCHEDULE D-1.B SCHEDULE D-1.A	FORECASTED BASE-ADJUSTED ADJUSTMENT	(\$40,414) (55,672) <u>\$15,258</u> -27.4%
EXCHANGE FEES - THE PURPOSE OF THIS ADJUSTMENT IS TO REFLECT THE NORMALIZATION OF GAS COST RECOVERIES DUE TO THE CHANGE FROM BASE YEAR TO FORECASTED VOLUMES.	SCHEDULE D-1.B SCHEDULE D-1.A	FORECASTED BASE-ADJUSTED ADJUSTMENT	\$0 0 <u>\$0</u> 0.0%

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2024 - 00092
DETAILED ADJUSTMENTS
FOR THE TWELVE MONTHS ENDED AUGUST 31, 2024 AND THE TWELVE MONTHS ENDED DECEMBER 31, 2025

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

SCHEDULE D-2.4
SHEET 1 of 2
WITNESS: INSCHO

Purpose and Description	Reference Supporting Schedule / Workpapers		Updated Amount
<u>ADJ 1</u> NET LABOR - THE PURPOSE OF THIS ADJUSTMENT IS TO REFLECT COLUMBIA'S ESTIMATED EMPLOYEE HEADCOUNT, PAYROLL, CHARGES TO BALANCE SHEET, AND CHARGES TO AND FROM AFFILIATES TO ARRIVE AT NET LABOR INCLUDED IN O&M EXPENSE. THE ADJUSTMENT REFLECTS A WAGE GUIDELINE INCREASE OF 3%, CORPORATE INCENTIVE PLAN, LONG TERM INCENTIVE PLAN, AND PROFIT SHARING.	Workpaper WPD-2.4.B Workpaper WPD-2.4.A	FORECASTED BASE-UNADJUSTED ADJUSTMENT	\$13,336,592 13,935,619 <u>(\$599,027)</u> -4.3%
<u>ADJ 2</u> EMPLOYEE BENEFITS - THE PURPOSE OF THIS ADJUSTMENT IS TO REFLECT THE APPROPRIATE LEVEL OF PENSION, INSURED PLANS (MEDICAL, DENTAL, GROUP LIFE, LONG-TERM DISABILITY, EMPLOYEE ASSISTANCE PLAN, POST-EMPLOYMENT, VISION) AND THRIFT PLAN NET OF RELATED BENEFITS TRANSFERS ASSOCIATED WITH CAPITALIZED BENEFITS COSTS AND BILLINGS TO AND FROM AFFILIATES. THE INCREASE REPRESENTS INCREASED COSTS IN MEDICAL INSURANCE, PENSION AND POST-EMPLOYMENT.	Workpaper WPD-2.4.B Workpaper WPD-2.4.A	FORECASTED BASE-UNADJUSTED ADJUSTMENT	\$2,977,450 2,603,141 <u>\$374,309</u> 14.4%
<u>ADJ 3</u> MATERIALS AND SUPPLIES - THE PURPOSE OF THIS ADJUSTMENT IS TO REFLECT THE ESTIMATED MATERIALS AND SUPPLIES REQUIRED FOR OPERATING PROJECTS AND ADMINISTRATION.	Workpaper WPD-2.4.B Workpaper WPD-2.4.A	FORECASTED BASE-UNADJUSTED ADJUSTMENT	\$1,530,826 1,709,315 <u>(\$178,489)</u> -10.4%
<u>ADJ 4</u> ADVERTISING - THE PURPOSE OF THIS ADJUSTMENT IS TO REFLECT THE ESTIMATED 811 PUBLIC AWARENESS ADVERTISING EXPENSES. THIS CATEGORY IS FURTHER ADJUSTED FOR NON-RECOVERABLE EXPENSES ON SCHEDULE D-2.6.	Workpaper WPD-2.4.B Workpaper WPD-2.4.A	FORECASTED BASE-UNADJUSTED ADJUSTMENT	\$1,300 3,770 <u>(\$2,470)</u> -65.5%
<u>ADJ 5</u> OUTSIDE SERVICES - THE PURPOSE OF THIS ADJUSTMENT IS TO REFLECT THE ESTIMATED FEES PAID TO AUDITORS, FINANCIAL INSTITUTIONS, COLLECTION AGENCIES, BENEFITS ADMINSTRATORS, CONSULTANTS, OUTSIDE CONTRACTORS, TEMPORARY EMPLOYMENT SERVICES, OUTSIDE COUNSEL, AND OTHERS FOR SERVICES RENDERED.	Workpaper WPD-2.4.B Workpaper WPD-2.4.A	FORECASTED BASE-UNADJUSTED ADJUSTMENT	\$6,332,099 5,774,331 <u>\$557,768</u> 9.7%
<u>ADJ 6</u> RENTS AND LEASES - THE PURPOSE OF THIS ADJUSTMENT IS TO REFLECT THE ESTIMATED RENTS AND LEASES RELATED TO BUILDINGS, COMMUNICATIONS EQUIPMENT, OFFICE EQUIPMENT AND FURNITURE, DEDICATED TELEPHONE LINES AND OTHER MISCELLANEOUS RENTS.	Workpaper WPD-2.4.B Workpaper WPD-2.4.A	FORECASTED BASE-UNADJUSTED ADJUSTMENT	\$115,929 38,195 <u>\$77,734</u> 203.5%
<u>ADJ 7</u> CORPORATE INSURANCE - THE PURPOSE OF THIS ADJUSTMENT IS TO REFLECT THE CORPORATE INSURANCE DEPARTMENT'S ESTIMATE OF PREMIUMS FOR PROPERTY AND LIABILITY. THE ADJUSTMENT REFLECTS A PROJECTED INCREASE IN EXCESS LIABILITY PREMIUMS DUE TO MARKET CONDITIONS AND PROPERTY PREMIUMS DUE TO HIGHER INSURANCE MARKET RATES DUE TO LARGE CATASTROPHIC LOSSES. THIS CATEGORY IS FURTHER ADJUSTED TO REFLECT CURRENT EFFECTIVE POLICIES AND ALLOCATIONS ON SCHEDULE D-2.6.	Workpaper WPD-2.4.B Workpaper WPD-2.4.A	FORECASTED BASE-UNADJUSTED ADJUSTMENT	\$1,683,193 1,452,484 <u>\$230,710</u> 15.9%
<u>ADJ 8</u> INJURIES & DAMAGES - THE PURPOSE OF THIS ADJUSTMENT IS TO REFECT THE LOSSES AND CLAIMS ASSOCIATED WITH AUTO AND GENERAL INJURIES AND DAMAGES, AS WELL AS WORKERS' COMPENSATION.	Workpaper WPD-2.4.B Workpaper WPD-2.4.A	FORECASTED BASE-UNADJUSTED ADJUSTMENT	\$144,436 145,719 <u>(\$1,283)</u> -0.9%
<u>ADJ 9</u> EMPLOYEE EXPENSES - THE PURPOSE OF THIS ADJUSTMENT IS TO REFLECT THE ESTIMATED EXPENSES INCURRED BY EMPLOYEES FOR BUSINESS TRAVEL, MEALS AND MEETINGS; MEMBERSHIP DUES; RELOCATION EXPENSES; AND UNIFORMS, SAFETY SHOES AND GLASSES. THIS CATEGORY IS FURTHER ADJUSTED ON SCHEDULE D-2.6.	Workpaper WPD-2.4.B Workpaper WPD-2.4.A	FORECASTED BASE-UNADJUSTED ADJUSTMENT	\$772,541 615,473 <u>\$157,068</u> 25.5%
<u>ADJ 10</u> COMPANY MEMBERSHIPS - THE PURPOSE OF THIS ADJUSTMENT IS TO REFLECT THE ESTIMATED MEMBERSHIPS TO INDUSTRY AND CIVIC ORGANIZATIONS INCLUDING THE AMERICAN GAS ASSOCIATION, KENTUCKY GAS ASSOCIATION, KENTUCKY CHAMBER OF COMMERCE, AND VARIOUS LOCAL CHAMBERS. THIS CATEGORY IS FURTHER ADJUSTED FOR NON-RECOVERABLE EXPENSES ON SCHEDULE D-2.6.	Workpaper WPD-2.4.B Workpaper WPD-2.4.A	FORECASTED BASE-UNADJUSTED ADJUSTMENT	\$103,936 92,779 <u>\$11,157</u> 12.0%
<u>ADJ 11</u> MANAGEMENT FEE - THE PURPOSE OF THIS ADJUSTMENT IS TO REFLECT THE NISOURCE CORPORATE SERVICES COMPANY ESTIMATE OF SERVICES RENDERED TO COLUMBIA GAS OF KENTUCKY, INC. SERVICES INCLUDE FINANCE, INFORMATION TECHNOLOGY, CUSTOMER EXPERIENCE, COMMUNICATIONS, HUMAN RESOURCES, LEGAL AND OTHER CORPORATE FUNCTIONS, SUPPLY & OPTIMIZATION, SAFETY SERVICES, AND GAS DISTRIBUTION RELATED FUNCTIONS INCLUDING UTILITY OPERATIONS, AND REGULATORY & UTILITY PLANNING. THE INCREASE IS DRIVEN BY NORMAL INFLATION. THIS CATEGORY IS FURTHER ADJUSTED FOR NON-RECOVERABLE EXPENSES ON SCHEDULE D-2.6.	Workpaper WPD-2.4.B Workpaper WPD-2.4.A	FORECASTED BASE-UNADJUSTED ADJUSTMENT	\$19,868,316 24,112,332 <u>(\$4,244,016)</u> -17.6%

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2024 - 00092
DETAILED ADJUSTMENTS
FOR THE TWELVE MONTHS ENDED AUGUST 31, 2024 AND THE TWELVE MONTHS ENDED DECEMBER 31, 2025

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

SCHEDULE D-2.4
SHEET 2 of 2
WITNESS: INSCHO

Purpose and Description	Reference Supporting Workpapers		Updated Amount
<u>ADJ 12</u> UNCOLLECTIBLE ACCOUNTS - THE PURPOSE OF THIS ADJUSTMENT IS TO REFLECT AN APPROPRIATE AMOUNT OF EXPENSE AND CORRESPONDING RESERVE ACCRUAL FOR ACCOUNTS RECEIVABLE - UTILITY SERVICE ESTIMATED TO BE UNCOLLECTIBLE. THIS CATEGORY IS FURTHER ADJUSTED IN SCHEDULE D-2.6 TO REFLECT THE EXPECTED UNCOLLECTIBLE EXPENSE BASED ON REVENUES IN THE FORECASTED TEST PERIOD.	Workpaper WPD-2.4.B Workpaper WPD-2.4.A	FORECASTED BASE-UNADJUSTED ADJUSTMENT	\$1,037,849 778,168 <u>\$259,681</u> 33.4%
<u>ADJ 13</u> MISCELLANEOUS REVENUE ADJUSTMENTS - THE PURPOSE OF THIS ADJUSTMENT IS TO REFLECT THE ESTIMATED AMOUNTS TO BE RECEIVED FOR INSTALLATION WORK ON CUSTOMER PREMISES AND AMOUNTS TO BE RECOVERED RELATED DAMAGES TO COMPANY FACILITIES.	Workpaper WPD-2.4.B Workpaper WPD-2.4.A	FORECASTED BASE-UNADJUSTED ADJUSTMENT	(\$88,620) (149,118) <u>\$60,498</u> -40.6%
<u>ADJ 14</u> ENERGY ASSISTANCE PROGRAM TRACKER AND MISCELLANEOUS REVENUE TRACKER - THE PURPOSE OF THIS ADJUSTMENT IS TO REFLECT THE AMOUNTS TO BE RECOVERED THROUGH COMPANY'S APPROVED O&M TRACKER MECHANISMS, SPECIFICALLY THE ENERGY ASSISTANCE PROGRAM (EAP) AND ENERGY EFFICIENCY CONSERVATION PROGRAM (EECP) TRACKERS. THIS CATEGORY IS FURTHER ADJUSTED ON SCHEDULE D-2.6 TO MATCH THE O&M TRACKER EXPENSE TO REVENUE IN THE FORECASTED TEST PERIOD.	Workpaper WPD-2.4.B Workpaper WPD-2.4.A	FORECASTED BASE-UNADJUSTED ADJUSTMENT	\$572,156 592,359 <u>(\$20,202)</u> -3.4%
<u>ADJ 15</u> CLEARING ACCOUNTS - THE PURPOSE OF THIS ADJUSTMENT IS TO REFLECT EACH BUDGET SPONSOR'S ESTIMATE OF AMOUNTS TO BE CLEARED FROM CLEARING ACCOUNTS FOR FLEET USAGE. THIS INCLUDES COSTS OF MAINTAINING FLEET OF AUTOS, TRUCKS, AND GENERAL TOOLS AND HOURS OF USAGE.	Workpaper WPD-2.4.B Workpaper WPD-2.4.A	FORECASTED BASE-UNADJUSTED ADJUSTMENT	\$2,191,050 2,764,846 <u>(\$573,796)</u> -20.8%
<u>ADJ 16</u> UTILITIES/FUEL - THE PURPOSE OF THIS ADJUSTMENT IS TO REFLECT THE ESTIMATED UTILITIES USED IN COMPANY OPERATIONS INCLUDING ELECTRICITY, GAS, WATER AND SEWER, TELEPHONE, AND TELECOMMUNICATIONS.	Workpaper WPD-2.4.B Workpaper WPD-2.4.A	FORECASTED BASE-UNADJUSTED ADJUSTMENT	\$1,907,411 920,127 <u>\$987,285</u> 107.3%
<u>ADJ 17</u> MISCELLANEOUS AND OTHER EXPENSES - THE PURPOSE OF THIS ADJUSTMENT IS TO REFLECT EACH BUDGET SPONSOR'S ESTIMATE OF EXPENSES FOR PUBLIC SERVICE COMMISSION FEE, AND OTHER ITEMS NOT INCLUDED IN OTHER COST ELEMENTS.	Workpaper WPD-2.4.B Workpaper WPD-2.4.A	FORECASTED BASE-UNADJUSTED ADJUSTMENT	\$604,396 632,719 <u>(\$28,324)</u> -4.5%

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2024 - 00092
DETAILED ADJUSTMENTS
FOR THE TWELVE MONTHS ENDED AUGUST 31, 2024 AND THE TWELVE MONTHS ENDED DECEMBER 31, 2025

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

Workpaper WPD-2.4.A
SHEET 1 of 1
WITNESSES: SHAEFFER
INSCHO

Line No.	Purpose and Description	Updated												
		Actual SEP	Actual OCT	Actual NOV	Actual DEC	Actual JAN	Actual FEB	Actual MAR	Actual APR	Actual MAY	Actual JUN	Actual JUL	Actual AUG	TOTAL
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	
OPERATING AND MAINTENANCE EXPENSE:														
	Cost Category													
1	Labor	868,032	824,010	877,325	917,275	1,058,629	1,021,798	1,002,773	902,772	1,098,700	913,790	826,155	1,172,994	11,484,253
2	Stock Compensation	48,320	45,099	41,835	61,137	45,814	58,682	132,095	23,540	46,165	18,467	46,602	44,528	612,285
3	Incentive Compensation	171,303	95,065	95,065	359,795	71,711	71,711	123,141	71,711	71,711	279,211	106,294	106,294	1,623,010
4	Profit Sharing	21,195	12,682	12,682	54,181	9,722	9,784	9,784	8,686	9,784	38,449	14,562	14,562	216,072
5	Employees' Insurance Plans	156,435	13,128	165,758	158,994	129,030	170,538	72,471	72,701	134,535	144,377	84,467	172,378	1,474,812
6	OPEB Expenses (Service)	3,629	3,444	3,584	3,517	3,715	3,356	3,444	3,596	3,525	3,646	3,553	3,646	42,653
7	OPEB Expenses (Non-Service)	5,018	5,018	5,018	3,794	2,076	2,076	2,076	1,472	2,076	2,076	2,076	(18,350)	14,425
8	Post-Employment Benefits - FAS112	-	-	20,233	-	-	-	-	-	-	-	-	-	20,233
9	Pension Expenses (Service)	12,469	11,809	12,287	12,107	14,446	13,073	13,433	14,015	13,729	14,212	13,838	14,209	159,627
10	Pension Expenses (Non-Service)	205,324	5,519	5,519	5,519	(3,540)	(3,540)	(3,540)	(3,540)	(3,540)	(3,540)	(3,540)	(3,540)	193,562
11	401K	49,531	47,757	49,373	84,239	39,813	58,514	54,481	59,003	56,593	60,216	79,545	58,763	697,828
12	Net Labor & Benefits	1,541,257	1,063,529	1,288,677	1,660,556	1,371,418	1,405,993	1,410,158	1,153,957	1,433,278	1,470,904	1,173,551	1,565,485	16,538,760
13	Materials & Supplies	88,573	130,108	114,146	76,427	106,456	168,368	146,878	175,489	202,903	175,256	153,169	171,542	1,709,315
14	Advertising Expense	200	1,194	-	1,586	-	512	104	95	(202)	8,760	851	(9,330)	3,770
15	Legal Fees	-	900	-	-	-	-	-	-	-	-	-	-	900
16	Audit Fees	15,160	16,748	16,862	15,160	19,743	17,361	14,472	15,225	15,225	8,901	15,225	18,224	188,306
17	Outside Services	462,126	440,113	465,993	303,975	229,456	573,001	572,103	455,583	678,009	210,403	493,559	700,802	5,585,125
18	Leases Building & Land	(106)	2,307	(137)	1,945	(136)	(8,436)	(1,070)	(4,254)	(4,254)	(3,344)	(3,344)	(3,312)	(24,142)
19	Leases Other	4,752	6,856	7,435	5,479	1,252	3,309	1,814	4,089	8,424	7,835	6,206	4,887	62,337
20	Corporate Insurance	141,033	125,051	123,252	125,008	118,441	118,770	118,091	118,696	119,536	120,026	122,099	102,481	1,452,484
21	Employee Expenses	159,992	16,189	36,426	156,488	11,632	48,818	32,909	26,561	21,668	25,962	43,413	35,416	615,473
22	Dues & Donations	11,517	11,926	1,400	18,670	6,060	11,275	20,456	5,000	(8,900)	(10,030)	16,369	9,036	92,779
23	Utilities	58,344	71,123	68,516	85,244	55,744	92,215	58,958	86,628	78,116	66,411	85,752	113,075	920,127
24	Corporate Service Bill	1,895,553	1,608,784	1,876,934	2,426,362	1,850,401	2,302,675	2,416,670	1,649,718	2,147,755	2,081,144	1,785,025	2,071,310	24,112,332
25	Uncollectible-Non-Gas Cost	105,812	44,701	(22,690)	12,724	192,438	148,417	96,128	35,977	(231)	26,321	29,698	12,474	681,766
26	Uncollectible-Gas Cost	2,004	5,275	15,353	17,951	25,292	18,602	9,058	684	281	1,151	252	498	96,402
27	Miscellaneous Revenue Adjustment	(12,593)	(18,980)	(29,729)	(5,007)	21,698	(5,817)	(7,200)	(405)	(25,281)	(23,019)	(30,642)	(12,143)	(149,118)
28	Amortizations	16,375	16,375	16,375	16,375	16,375	16,375	16,375	16,375	16,375	16,375	16,375	16,375	196,503
29	Injuries & Damages	22,513	58,135	9,743	17,774	(2,919)	19,250	21,143	(11,425)	(1,139)	(3,181)	18,293	(2,467)	145,719
30	Energy Assistance Program Tracker	37,009	37,164	37,782	38,003	37,890	37,890	37,824	37,714	37,503	37,331	37,307	37,256	450,674
31	Miscellaneous Revenue Tracker	-	-	13,180	3,295	16,475	-	13,180	46,130	13,180	13,180	-	23,065	141,685
32	Clearing Accounts	212,652	204,816	211,469	225,488	187,605	325,948	264,479	221,690	240,960	224,997	204,680	240,063	2,764,846
33	Commission Fees	22,403	22,403	22,403	22,403	22,403	22,403	22,403	22,403	22,403	22,403	22,403	22,403	268,832
34	Miscellaneous & Other	8,074	916	(7,667)	(4,829)	480	22,214	9,610	3,930	91,843	(38,431)	219,273	(138,029)	167,384
35	Other O&M	3,251,394	2,802,104	2,977,046	3,560,523	2,916,785	3,933,152	3,864,384	2,905,901	3,654,174	2,968,448	3,235,963	3,413,625	39,483,499
36	TOTAL O&M	4,792,650	3,865,633	4,265,723	5,221,078	4,288,203	5,339,145	5,274,541	4,059,859	5,087,452	4,439,352	4,409,515	4,979,110	56,022,260

COLUMBIA GAS OF KENTUCKY, INC.

CASE NO. 2024 - 00092

DETAILED ADJUSTMENTS

FOR THE TWELVE MONTHS ENDED AUGUST 31, 2024 AND THE TWELVE MONTHS ENDED DECEMBER 31, 2025

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

SCHEDULE D-2.5
SHEET 1 of 1
WITNESS: INSCHO

Purpose and Description	Reference Supporting Schedule / Workpapers		Updated Amount
<u>ADJ 1</u> DEPRECIATION AND AMORTIZATION EXPENSE - THE PURPOSE OF THIS ADJUSTMENT IS TO REFLECT THE INCREASED LEVEL OF DEPRECIABLE PLANT INVESTMENT AND THE DEPRECIATION RATES PER THE DEPRECIATION STUDY FILED IN THIS PROCEEDING. THIS CATEGORY IS FURTHER ADJUSTED ON SCHEDULES D-2.5 AND D-2.6.	SCHEDULE D-1.B SCHEDULE D-1.A	FORECASTED BASE-ADJUSTED ADJUSTMENT	\$24,472,166 21,552,073 <u>\$2,920,093</u> 13.6%
<u>ADJ 2</u> TAXES OTHER THAN INCOME TAXES - THE PURPOSE OF THIS ADJUSTMENT IS TO REFLECT AN INCREASED LEVEL PROPERTY TAX RELATED TO PROPERTY, PLANT AND EQUIPMENT, CHANGES IN TAXABLE STORAGE GAS AND AN INCREASED LEVEL OF PAYROLL TAXES. THIS CATEGORY IS FURTHER ADJUSTED ON SCHEDULES D-2.5 AND D-2.6.	SCHEDULE D-1.B SCHEDULE D-1.A	FORECASTED BASE-ADJUSTED ADJUSTMENT	\$10,498,032 5,955,153 <u>\$4,542,879</u> 76.3%

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

Description of Filing Requirement:

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

Response:

Please refer to the attached Schedule E.

Responsible Witness:

Jennifer Harding

SCHEDULE E

JURISDICTIONAL FEDERAL AND STATE INCOME TAX SUMMARY

COLUMBIA GAS OF KENTUCKY, INC.

CASE NO. 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>PROVIDED</u>	<u>DESCRIPTION</u>
E-1.1	SHEETS 1 - 3 OF 3	COMPUTATION OF FEDERAL AND STATE INCOME TAX
E-1.2	SHEET 1 & 2 OF 2	CASH WORKING CAPITAL INCOME TAXES INTEREST SYNCHRONIZATION

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2024 - 00092
COMPUTATION OF FEDERAL AND STATE INCOME TAX
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 E-1.1
SHEET 1 OF 3
WITNESS: HARDING

LINE NO.	DESCRIPTION	REFERENCE	Updated						
			ADJUSTED	JURIS.	ADJUSTED	ADJUSTMENTS TO	FORECASTED	FORECASTED	FORECASTED
			BASE PERIOD		BASE PERIOD	BASE PERIOD AT			
			RETURN AT		RETURN AT	CURRENT RATES			
CURRENT RATES	%	CURRENT RATES	CURRENT RATES	CURRENT RATES	CURRENT RATES	CURRENT RATES	CURRENT RATES	PROPOSED RATES	
TOTAL COMPANY		JURISDICTIONAL	TOTAL COMPANY		TOTAL COMPANY	TOTAL COMPANY	ADJUSTMENT	JURISDICTIONAL	
(1)	(2)	(3) = (1 * 2)	(4) = (5) - (3)	(5)	(6)	(7) = (5) + (6)			
\$		\$	\$	\$	\$	\$		\$	
1	Operating Income Before Income Taxes	SCH C-1, LN 7	33,128,348	100%	33,128,348	(6,111,952)	27,016,397	23,642,934	50,659,330
2	Interest Charges	1/	11,409,644		11,409,644	627,149	12,036,794	0	12,036,794
3	Book Net Income before Income Tax & Credits	LN 1+2	21,718,704		21,718,704	(6,739,101)	14,979,603	23,642,934	38,622,536
4									
5	Federal Flow-Through Statutory Adjustments	PG 2, LN 9	36,607		51,042	110,894	161,936	0	161,936
6	Federal Timing Statutory Adjustments	PG 2, LN 53	(36,188,668)		(36,188,668)	27,363,713	(8,824,955)	0	(8,824,955)
7	State Bonus Disallowance	PG 2, LN 56	393,254		393,254	(3,714,979)	(3,321,726)	0	(3,321,726)
8									
9	State Taxable Income	LN 3+5+6+7	(14,040,103)		(14,025,668)	17,020,527	2,994,858	23,642,934	26,637,792
10									
11	State Income Tax	LN 9 x 5%	(702,005)		(701,283)	851,026	149,743	1,182,147	1,331,890
12	Prior Adjustment to State Income Tax	PG 2, LN 73	(764,696)		(764,696)	764,696	0	0	0
13	Other Adjustments to State Income Tax	PG 2, LN 74	0		0	0	0	0	0
14									
15	Total State Income Tax	LN 11+12+13	(1,466,701)		(1,465,979)	1,615,722	149,743	1,182,147	1,331,890
16									
17	Federal Taxable Income	LN 3+5+6-11-12	(12,966,656)		(12,952,943)	19,119,784	6,166,841	22,460,787	28,627,628
18									
19	Federal Net Operating Loss Carryforward		(988,719)		(988,719)	0	0	0	0
20									
21	Federal Income Tax	LN 17+19 x 21%	(2,930,629)		(2,927,749)	4,015,155	1,295,037	4,716,765	6,011,798
22	Prior Adjustment to Federal Income Tax	PG 3, LN 7	(825)		(825)	825	0	0	0
23	Other Adjustments to Federal Income Tax		0		0	0	0	0	0
24									
25	Current Federal Income Tax	LN 21+22+23	(2,931,454)		(2,928,574)	4,015,980	1,295,037	4,716,765	6,011,798
26	Current State Income Tax	LN 11+12+13	(1,466,701)		(1,465,979)	1,615,722	149,743	1,182,147	1,331,890
27	Total Current Income Tax	LN 25+26	(4,398,155)		(4,394,553)	5,631,702	1,444,780	5,898,912	7,343,687
28									
29	Provision for Deferred Federal Income Tax	LN -6 -19 * 21%	7,807,251		7,807,251	(5,746,380)	1,853,240	0	1,853,240
30	Federal Benefit of Provision for Deferred State Income Tax	LN -37 * 21%	(375,852)		(375,852)	248,312	(127,540)	0	(127,540)
31	Amortization of Excess ADIT-Federal	PG 3, LN 4	(491,664)		(491,664)	30,532	(461,132)	0	(461,132)
32	Flow-Through Excess Book/Tax Depreciation-Federal	PG 3, LN 3	(41,867)		(41,867)	(29,410)	(71,277)	0	(71,277)
33	Amortization of Investment Tax Credit	PG 3, LN 2	(9,098)		(9,098)	8,034	(1,064)	0	(1,064)
34	Other Adjustments to Deferred Federal Income Tax	PG 3, LN 8+9+10	(165,779)		(165,779)	165,779	0	0	0
35	Deferred Federal Income Tax	LN 29+30+31+32+33	6,722,992		6,722,992	(5,323,133)	1,192,228	0	1,192,228
36									
37	Provision for Deferred State Income Tax	LN -6 -7 * 5%	1,789,771		1,789,771	(1,182,437)	607,334	0	607,334
38	Amortization of Excess ADIT-State	PG 3, LN 13	(24,123)		(24,123)	0	(24,123)	0	(24,123)
39	Flow-Through Excess Book/Tax Depreciation-State	PG 3, LN 14	(10,493)		(10,493)	(7,371)	(17,864)	0	(17,864)
40	Other Adjustments to Deferred State Income Tax	PG 3, LN 19+20	763,393		763,393	(763,393)	0	0	0
41	Deferred State Income Tax	LN 37+38+39+40	2,518,547		2,518,547	(1,953,200)	565,347	0	565,347
42									
43	Total Provision for Deferred Income Taxes	LN 375+41	9,241,539		9,241,539	(7,276,333)	1,757,575	0	1,757,575
44									
45	Total Federal Income Taxes	LN 25+35	3,791,538		3,794,418	(1,307,153)	2,487,264	4,716,765	7,204,026
46									
47	Total State Income Taxes	LN 26+41	1,051,846		1,052,568	(337,478)	715,090	1,182,147	1,897,237
48									
49	Total Income Tax Expense	LN 45+47	4,843,384		4,846,985	(1,644,631)	3,202,354	5,898,912	9,101,262
50									
51	Effective Tax Rate		22.30%		22.32%	24.40%	21.38%	24.95%	23.56%
52	NOTE 1/								
53	RATE BASE	SCH B-1, LN 10	518,620,188				518,827,312		
54	WEIGHTED COST OF SHORT-TERM AND LONG-TERM DEBT	SCH J-1 LN 1 + LN 2	2.20%				2.32%		
55	INTEREST CHARGES CALCULATED	SCH E-1.1, LN 2	11,409,644				12,036,794		

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2024 - 00092
COMPUTATION OF FEDERAL AND STATE INCOME TAX
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 E-1.1
SHEET 2 OF 3
WITNESS: HARDING

LINE NO.	DESCRIPTION	REFERENCE	Updated									
			BASE PERIOD		BASE PERIOD		BASE PERIOD		FORECASTED	FORECASTED	FORECASTED	
			RETURN AT	JURIS.	RETURN AT	JURIS.	RETURN AT	JURIS.	RETURN AT	RETURN AT	RETURN AT	
			CURRENT RATES	%	CURRENT RATES	%	CURRENT RATES	%	CURRENT RATES	CURRENT RATES	PROPOSED RATES	
			TOTAL COMPANY		JURISDICTION		ADJUSTMENT		TOTAL COMPANY	ADJUSTMENT	ADJ JURISDICTION	
			(1)	(2)	(3) = (1 * 2)		(4) = (5) - (3)		(5)	(6)	(7) = (5) + (6)	
			\$		\$		\$		\$	\$	\$	
1	Permanent and Flow Through Items											
2	Lobbying		80,448	0%	0		0		0	0		0
3	Meals and Entertainment		171,578	100%	171,578		(23,297)		148,281	0		148,281
4	AFUDC Equity		(142,883)	0%	0		0		0	0		0
5	ESPP		15,315	100%	15,315		(1,921)		13,394	0		13,394
6	Parking		(303)	100%	(303)		564		261	0		261
7	Perm Taxes Allocation NCS		0	100%	0		0		0	0		0
8	Fines and Penalties		48,000	0%	0		0		0	0		0
9	Stock Excess		(135,549)	100%	(135,549)		135,549		0	0		
10	Total Permanent and Flow Through Items		36,607		51,042		110,894		161,936	0		161,936
11	Tax Timing Statutory Adjustments											
12	NC Payroll Taxes Cares Act		14,658	100%	14,658		(14,658)		0	0		0
13	Accd Liab-ST FAS112		16,984	100%	16,984		(16,984)		0	0		0
14	Accum Provisions FAS 112		3,249	100%	3,249		(3,249)		0	0		0
15	Accum Provisions OPEB		(26,400)	100%	(26,400)		26,400		0	0		0
16	Inventory Capitalization		729,717	100%	729,717		(729,717)		0	0		0
17	LIFO Storage Adjustment		0	100%	0		0		0	0		0
18	Accd Liab-Incentive Compnstion		1,332,801	100%	1,332,801		(1,332,801)		0	0		0
19	Accd Liab-Profit Sharing		185,771	100%	185,771		(185,771)		0	0		0
20	Accd Liab-Vacation Pay CY		(750,427)	100%	(750,427)		750,427		0	0		0
21	Accd Liab-Vacation Pay PY		840,791	100%	840,791		(840,791)		0	0		0
22	Accum Prov-Banked Vacation		44,510	100%	44,510		(44,510)		0	0		0
23	Stock Comp LTIP - Tax		386,265	100%	386,265		(386,265)		0	0		0
24	Accrd Property Tax		(1,627,900)	100%	(1,627,900)		1,627,900		0	0		0
25	Misc Assets-Property Tax		2,203,907	100%	2,203,907		(2,203,907)		0	0		0
26	Accd Liab-Severance		0	100%	0		0		0	0		0
27	Custmr Advn for Constr NonCur		70,362	100%	70,362		(70,362)		0	0		0
28	Accd Liability - Pension ST-NQ		0	100%	0		0		0	0		0
29	Accum Prov LT PenCost Non-Qual		0	100%	0		0		0	0		0
30	Accum Provisions Pen Cost Qual		0	100%	0		0		0	0		0
31	Funds Held in Trust		(183,322)	100%	(183,322)		183,322		0	0		0
32	FAS 109 Basis Adjustment - TR		(2,130,957)	100%	(2,130,957)		2,130,957		0	0		0
33	Other Basis Difference		0	100%	0		0		0	0		0
34	Excess Tax Depreciation		(6,831,857)	100%	(6,831,857)		265,601		(6,566,256)	0		(6,566,256)
35	Bonus Depreciation		0	100%	0		0		0	0		0
36	Repairs Deduction		(29,834,539)	100%	(29,834,539)		12,754,221		(17,080,318)	0		(17,080,318)
37	263A Mixed Service Cost Deduction		(2,037,761)	100%	(2,037,761)		(334,272)		(2,372,033)	0		(2,372,033)
38	SMRP Book / Tax Basis Difference - Adjustment		0	100%	0		17,193,652		17,193,652	0		17,193,652
39	Oblig Operating Lease		(445,193)	100%	(445,193)		445,193		0	0		0
40	Right of Use Asset		441,139	100%	441,139		(441,139)		0	0		0
41	NC Reg Asset COVID Costs		3,773	100%	3,773		(3,773)		0	0		0
42	NC Reg Asset Def Depr Cap Lse		937	100%	937		(937)		0	0		0
43	NC Reg Asset FAS 158 OPEB		146,938	100%	146,938		(146,938)		0	0		0
44	NC Reg Asset FAS158 Pension		519,588	100%	519,588		(519,588)		0	0		0
45	NC Reg Asset Pen NQulfd FAS158		0	100%	0		0		0	0		0
46	NC Reg Asset Rate Case Non-Cur		61,724	100%	61,724		(61,724)		0	0		0
47	Reg Asset EAP		23,007	100%	23,007		(23,007)		0	0		0
48	Reg Asset GTI Funding		22,228	100%	22,228		(22,228)		0	0		0
49	Reg Asset-Prf Base Rt Adj PBRA		(55,082)	100%	(55,082)		55,082		0	0		0
50	Reg Lia Curr-AMRP		410,888	100%	410,888		(410,888)		0	0		0
51	Reg Liab Curr-DSM Uncollect		6,957	100%	6,957		(6,957)		0	0		0
52	Reg Liab Curr-Other		18,689	100%	18,689		(18,689)		0	0		0
53	Reg Liab NC-BA Lost Credits		(281)	100%	(281)		281		0	0		0
54	Reg Liab NC-State Tax Reform		943	100%	943		(943)		0	0		0
55	Reg Liab Rate Reserve - Curren		15,432	100%	15,432		(15,432)		0	0		0
56	Bad Debts		233,793	100%	233,793		(233,793)		0	0		0
57	Total Tax Timing Differences		(36,188,668)		(36,188,668)		27,363,713		(8,824,955)	0		(8,824,955)
58												
59	Total Statutory Adjustments to Taxable Income		(36,152,061)	100%	(36,152,061)		10,092,084		(26,059,977)	0		(26,059,977)
60	State Bonus Disallowance		393,254	100%	393,254		(3,714,979)		(3,321,726)	0		(3,321,726)

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2024 - 00092
COMPUTATION OF FEDERAL AND STATE INCOME TAX
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 E-1.1
SHEET 3 OF 3
WITNESS: HARDING

LINE NO.	DESCRIPTION	REFERENCE	Updated							
			BASE PERIOD RETURN AT	JURIS. %	BASE PERIOD RETURN AT	BASE PERIOD RETURN AT	FORECASTED RETURN AT	FORECASTED RETURN AT	FORECASTED RETURN AT	
			CURRENT RATES		CURRENT RATES	CURRENT RATES	CURRENT RATES	CURRENT RATES	CURRENT RATES	
			TOTAL COMPANY		JURISDICTION	ADJUSTMENT	TOTAL COMPANY	ADJUSTMENT	PROPOSED RATES ADJ JURISDICTION	
			(1)	(2)	(3) = (1 * 2)	(4) = (5) - (3)	(5)	(6)	(7) = (5) + (6)	
			\$		\$	\$	\$	\$	\$	
1	Federal Other									
2	Amortization of Investment Tax Credit		(9,098)	100%	(9,098)	8,034	(1,064)	0	(1,064)	
3	Flow-Through Excess Book/Tax Depreciation		(41,867)	100%	(41,867)	(29,410)	(71,277)	0	(71,277)	
4	Amortization of Excess ADIT-Federal		(491,664)	100%	(491,664)	30,532	(461,132)	0	(461,132)	
5										
6	Prior Adjustment to Federal Income Tax									
7	Current Federal Prior Year Return-to-Provision True-up		(825)	100%	(825)	825	0	0	0	
8	Deferred Federal Prior Year Return-to-Provision True-up		(5,466)	100%	(5,466)	5,466	0	0	0	
9	Deferred Federal Prior Year True-up		0	100%	0	0	0	0	0	
10	Federal Benefit of State Prior Year True-up		(160,313)	100%	(160,313)	160,313	0	0	0	
11										
12	State Other									
13	Amortization of Excess ADIT-State		(24,123)	100%	(24,123)	0	(24,123)	0	(24,123)	
14	Flow-Through Excess Book/Tax Depreciation		(10,493)	100%	(10,493)	(7,371)	(17,864)	0	(17,864)	
15										
16	Prior Adjustment to State Income Tax									
17	Current State Prior Year Return-to-Provision True-up		(764,696)	100%	(764,696)	764,696	0	0	0	
18	Current State Payable True-up		0	100%	0	0	0	0	0	
19	Deferred State Prior Year Return-to-Provision True-up		763,393	100%	763,393	(763,393)	0	0	0	
20	Deferred Federal Prior Year True-up		0	100%	0	0	0	0	0	

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2024 - 00092
CASH WORKING CAPITAL INCOME TAXES INTEREST SYNCHRONIZATION
FORECASTED TEST PERIOD: TWELVE MONTHS ENDED DECEMBER 31, 2025

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

SCHEDULE E-1.2
SHEET 1 OF 2
WITNESS: HARDING

LINE NO.	DESCRIPTION	REFERENCE	Updated BASE PERIOD AMOUNT	FUTURE PERIOD AMOUNT
	(1)	(2)	(3)	(4)
			\$	\$
1	Adjusted Operating Revenues	C-1	162,232,235	150,357,678
2	Adjusted Operation and Maintenance Expense	C-1	101,635,197	88,279,594
3	Adjusted Depreciation and Amortization Expense	C-2	21,513,536	26,483,896
4	Adjusted Taxes Other Than Income	C-2	5,955,153	8,577,791
5	Adjusted Income Before Income Tax	Line (1) - (Sum of Lines (2) - (4))	33,128,348	27,016,397
6	<u>1st Interation</u>			
7	CWC SIT		0	0
8	CWC FIT		0	0
9	CWC Interest		0	0
10	Rate Base Excluding Cash Working Capital	B-1	518,620,188	518,827,312
11	Cash Working Capital Exclusive of State and Federal Income Taxes and Interest	B-5.2	(5,585,278)	(6,809,176)
12	Total Rate Base	Sum of Lines (8) - (11)	513,034,910	512,018,136
13	Weighted Cost of Debt	J-1.1 / J-1.2	2.2000%	2.3200%
14	Interest	Line (12) x Line (13)	11,286,768	11,878,821
15	Operating Income Before Reconciling Items	Line (5) - Line (14)	21,841,580	15,137,576
16	Federal Flow-Through Statutory Adjustments	E-1	51,042	161,936
17	Federal Timing Statutory Adjustments	E-1	(36,188,668)	(8,824,955)
18	State Bonus Disallowance	E-1	393,254	(3,321,726)
19	State Taxable Income	Sum of Lines (15) - (18)	(13,902,792)	3,152,831
20	Current State Income Tax @ 5%	Line (19) x 5%	(695,140)	157,642
21	Federal Taxable Income	Line (15) + Line (16) + Line (17) - Line (20)	(13,600,906)	6,316,915
22	Current Federal Income Tax @ 21%	Line (18) x 21%	(2,856,190)	1,326,552
23	Deferred Taxes, ITC, & EDIT Amortization	E-1	9,241,539	1,757,575
24	Total Current State and Federal Income Taxes	Line (20) + Line (22) + Line (23)	5,690,209	3,241,769
25	<u>2nd Interation</u>			
26	CWC SIT	Line (20) / 365 x B-5.2 SIT Lag Days	(30,605)	6,941
27	CWC FIT	Line (22) / 365 x B-5.2 FIT Lag Days	(125,751)	58,405
28	CWC Interest	Line (14) / 365 x B-5.2 Interest Lag Days	1,918,132	2,018,749
29	Rate Base Excluding Cash Working Capital	B-1	518,620,188	518,827,312
30	Cash Working Capital Exclusive of State and Federal Income Taxes and Interest	B-5.2	(5,585,278)	(6,809,176)
31	Total Rate Base	Sum of Lines (26) - (30)	514,796,686	514,102,231
32	Weighted Cost of Debt	J-1.1 / J-1.2	2.2000%	2.3200%
33	Interest	Line (31) x Line (32)	11,325,527	11,927,172
34	Operating Income Before Reconciling Items	Line (5) - Line (33)	21,802,821	15,089,225
35	Federal Flow-Through Statutory Adjustments	E-1	51,042	161,936
36	Federal Timing Statutory Adjustments	E-1	(36,188,668)	(8,824,955)
37	State Bonus Disallowance	E-1	393,254	(3,321,726)
38	State Taxable Income	Sum of Lines (34) - (37)	(13,941,551)	3,104,480
39	Current State Income Tax @ 5%	Line (38) x 5%	(697,078)	155,224
40	Federal Taxable Income	Line (34) + Line (35) + Line (36) - Line (39)	(13,637,727)	6,270,982
41	Current Federal Income Tax @ 21%	Line (40) x 21%	(2,863,923)	1,316,906
42	Deferred Taxes, ITC, & EDIT Amortization	E-1	9,241,539	1,757,575
43	Total Current State and Federal Income Taxes	Line (39) + Line (41) + Line (42)	5,680,538	3,229,705
44	<u>3rd Interation</u>			
45	CWC SIT	Line (39) / 365 x B-5.2 SIT Lag Days	(30,691)	6,834
46	CWC FIT	Line (41) / 365 x B-5.2 FIT Lag Days	(126,091)	57,980
47	CWC Interest	Line (33) / 365 x B-5.2 Interest Lag Days	1,924,719	2,026,966
48	Rate Base Excluding Cash Working Capital	B-1	518,620,188	518,827,312
49	Cash Working Capital Exclusive of State and Federal Income Taxes and Interest	B-5.2	(5,585,278)	(6,809,176)
50	Total Rate Base	Sum of Lines (45) - (49)	514,802,847	514,109,916
51	Weighted Cost of Debt	J-1.1 / J-1.2	2.2000%	2.3200%
52	Interest	Line (50) x Line (51)	11,325,663	11,927,350
53	Operating Income Before Reconciling Items	Line (5) - Line (52)	21,802,685	15,089,047
54	Federal Flow-Through Statutory Adjustments	E-1	51,042	161,936
55	Federal Timing Statutory Adjustments	E-1	(36,188,668)	(8,824,955)
56	State Bonus Disallowance	E-1	393,254	(3,321,726)
57	State Taxable Income	Sum of Lines (53) - (56)	(13,941,687)	3,104,302
58	Current State Income Tax @ 5%	Line (57) x 5%	(697,084)	155,215
59	Federal Taxable Income	Line (53) + Line (54) + Line (55) - Line (58)	(13,637,857)	6,270,813
60	Current Federal Income Tax @ 21%	Line (59) x 21%	(2,863,950)	1,316,871
61	Deferred Taxes, ITC, & EDIT Amortization	E-1	9,241,539	1,757,575
62	Total Current State and Federal Income Taxes	Line (58) + Line (60) + Line (61)	5,680,505	3,229,661

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2024 - 00092
CASH WORKING CAPITAL INCOME TAXES INTEREST SYNCHRONIZATION
FORECASTED TEST PERIOD: TWELVE MONTHS ENDED DECEMBER 31, 2025

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

SCHEDULE E-1.2
SHEET 2 OF 2
WITNESS: HARDING

LINE NO.	DESCRIPTION	REFERENCE	Updated BASE PERIOD AMOUNT	FUTURE PERIOD AMOUNT
	(1)	(2)	(3)	(4)
			\$	\$
63	<u>4th Interation</u>			
64	CWC SIT	Line (58) / 365 x B-5.2 SIT Lag Days	(30,691)	6,834
65	CWC FIT	Line (60) / 365 x B-5.2 FIT Lag Days	(126,092)	57,978
66	CWC Interest	Line (52) / 365 x B-5.2 Interest Lag Days	1,924,742	2,026,996
67	Rate Base Excluding Cash Working Capital	B-1	518,620,188	518,827,312
68	Cash Working Capital Exclusive of State and Federal Income Taxes and Interest	B-5.2	<u>(5,585,278)</u>	<u>(6,809,176)</u>
69	Total Rate Base	Sum of Lines (64) - (68)	514,802,869	514,109,944
70	Weighted Cost of Debt	J-1.1 / J-1.2	<u>2.2000%</u>	<u>2.3200%</u>
71	Interest	Line (69) x Line (70)	11,325,663	11,927,351
72	Operating Income Before Reconciling Items	Line (5) - Line (71)	21,802,685	15,089,046
73	Federal Flow-Through Statutory Adjustments	E-1	51,042	161,936
74	Federal Timing Statutory Adjustments	E-1	(36,188,668)	(8,824,955)
75	State Bonus Disallowance	E-1	<u>393,254</u>	<u>(3,321,726)</u>
76	State Taxable Income	Sum of Lines (72) - (75)	(13,941,687)	3,104,301
77	Current State Income Tax @ 5%	Line (76) x 5%	(697,084)	155,215
78	Federal Taxable Income	Line (72) + Line (73) + Line (74) - Line (77)	(13,637,857)	6,270,812
79	Current Federal Income Tax @ 21%	Line (78) x 21%	(2,863,950)	1,316,870
80	Deferred Taxes, ITC, & EDIT Amortization	E-1	<u>9,241,539</u>	<u>1,757,575</u>
81	Total Current State and Federal Income Taxes	Line (77) + Line (79) + Line (80)	5,680,505	3,229,660
82	<u>5th Interation</u>			
83	CWC SIT	Line (77) / 365 x B-5.2 SIT Lag Days	(30,691)	6,834
84	CWC FIT	Line (79) / 365 x B-5.2 FIT Lag Days	(126,092)	57,978
85	CWC Interest	Line (71) / 365 x B-5.2 Interest Lag Days	1,924,742	2,026,996
86	Rate Base Excluding Cash Working Capital	B-1	518,620,188	518,827,312
87	Cash Working Capital Exclusive of State and Federal Income Taxes and Interest	B-5.2	<u>(5,585,278)</u>	<u>(6,809,176)</u>
88	Total Rate Base	Sum of Lines (83) - (87)	514,802,869	514,109,944
89	Weighted Cost of Debt	J-1.1 / J-1.2	<u>2.2000%</u>	<u>2.3200%</u>
90	Interest	Line (88) x Line (89)	11,325,663	11,927,351
91	Operating Income Before Reconciling Items	Line (5) - Line (90)	21,802,685	15,089,046
92	Federal Flow-Through Statutory Adjustments	E-1	51,042	161,936
93	Federal Timing Statutory Adjustments	E-1	(36,188,668)	(8,824,955)
94	State Bonus Disallowance	E-1	<u>393,254</u>	<u>(3,321,726)</u>
95	State Taxable Income	Sum of Lines (91) - (94)	(13,941,687)	3,104,301
96	Current State Income Tax @ 5%	Line (95) x 5%	(697,084)	155,215
97	Federal Taxable Income	Line (91) + Line (92) + Line (93) - Line (96)	(13,637,857)	6,270,812
98	Current Federal Income Tax @ 21%	Line (96) x 21%	(2,863,950)	1,316,870
99	Deferred Taxes, ITC, & EDIT Amortization	E-1	<u>9,241,539</u>	<u>1,757,575</u>
100	Total Current State and Federal Income Taxes	Line (96) + Line (98) + Line (99)	5,680,505	3,229,660
101	Change in Current State Income Tax from CWC Interest Synchronization	<i>If CWC is \$0, SIT Interest Synchronization is \$0.</i>	-	-
102	Change in Current Federal Income Tax from CWC Interest Synchronization	<i>If CWC is \$0, FIT Interest Synchronization is \$0.</i>	-	-
103	Total Change in Current State and Federal Income Tax from CWC Interest Synchronization		-	-

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

Description of Filing Requirement:

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

Response:

Please refer to the attached Schedule F.

Responsible Witnesses:

Tamaleh L. Shaeffer, Craig Inscho, and Nick Bly

SCHEDULE F

JURISDICTIONAL OTHER EXPENSES 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>PROVIDED</u>	<u>DESCRIPTION</u>
F-1.A	SHEET 1 OF 1	TOTAL COMPANY CORPORATE DUES AND MEMBERSHIPS
F-1.B	SHEET 1 OF 1	COMPANY DIRECT CORPORATE DUES AND MEMBERSHIPS
F-1.C	SHEET 1 OF 1	NISOURCE SERVICE COMPANY ALLOCATED CORPORATE DUES AND MEMBERSHIPS
F-2	SHEET 1 OF 1	TOTAL COMPANY INITIATION FEES & COUNTRY CLUB EXPENSES
F-3.A	SHEET 1 OF 1	TOTAL COMPANY CHARITABLE CONTRIBUTIONS
F-3.B	SHEET 1 OF 1	COMPANY DIRECT CHARITABLE CONTRIBUTIONS
F-3.C	SHEET 1 OF 1	NISOURCE SERVICE COMPANY ALLOCATED CHARITABLE CONTRIBUTIONS
F-4.A	SHEET 1 OF 1	TOTAL COMPANY CUSTOMER SERVICE AND INFORMATIONAL SALES AND GENERAL ADVERTISING EXPENSE
F-4.B	SHEET 1 OF 1	COMPANY DIRECT CUSTOMER SERVICE AND INFORMATIONAL SALES AND GENERAL ADVERTISING EXPENSE
F-4.C	SHEET 1 OF 1	NISOURCE SERVICE COMPANY ALLOCATED CUSTOMER SERVICE AND INFORMATIONAL SALES AND GENERAL ADVERTISING EXPENSE
F-5.A	SHEET 1 OF 1	TOTAL COMPANY ADVERTISING
F-5.B	SHEET 1 OF 1	COMPANY DIRECT ADVERTISING
F-5.C	SHEET 1 OF 1	NISOURCE SERVICE COMPANY ALLOCATED ADVERTISING
F-6.A	SHEET 1 OF 1	TOTAL COMPANY PROFESSIONAL SERVICE EXPENSES
F-6.B	SHEET 1 OF 1	COMPANY DIRECT PROFESSIONAL SERVICE EXPENSES
F-6.C	SHEET 1 OF 1	NISOURCE SERVICE COMPANY ALLOCATED PROFESSIONAL SERVICE EXPENSES
F-7.A	SHEET 1 OF 1	TOTAL COMPANY CIVIC, POLITICAL AND RELATED ACTIVITIES
F-7.B	SHEET 1 OF 1	COMPANY DIRECT CIVIC, POLITICAL AND RELATED ACTIVITIES
F-7.C	SHEET 1 OF 1	NISOURCE SERVICE COMPANY ALLOCATED CIVIC, POLITICAL AND RELATED ACTIVITIES
F-8.A	SHEET 1 OF 1	TOTAL COMPANY EMPLOYEE PARTY, OUTING, AND GIFT EXPENSES
F-8.B	SHEET 1 OF 1	COMPANY DIRECT EMPLOYEE PARTY, OUTING, AND GIFT EXPENSES
F-8.C	SHEET 1 OF 1	NISOURCE SERVICE COMPANY ALLOCATED EMPLOYEE PARTY, OUTING, AND GIFT EXPENSES
F-9	N/A	TOTAL COMPANY PROJECTED RATE CASE EXPENSES

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2024 - 00092
TOTAL COMPANY CORPORATE DUES AND MEMBERSHIPS
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 F-1.A
PAGE 1 OF 1
WITNESSES: SHAEFFER
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LINE NO.	FERC ACCT	SOCIAL ORGANIZATION / SERVICE CLUB	REFERENCE	UPDATED	FORECASTED
				BASE PERIOD AMOUNT	PERIOD AMOUNT
	(1)	(2)	(3)	(4)	(5)
1		<u>O&M EXPENSE - CORPORATE DUES AND MEMBERSHIPS</u>			
2	921	COMMERCE LEXINGTON	F-1B (Company Direct)	\$ 1,590	\$ -
3	921	KENTUCKY CHAMBER FOUNDATION INC	F-1B (Company Direct)	1,995	-
4	921	KENTUCKY CHAMBER OF COMMERCE [1]	F-1B (Company Direct)	-	-
5	921	LEXINGTON FORUM INC	F-1B (Company Direct)	-	-
6	921	THE SALVATION ARMY	F-1B (Company Direct)	448	-
7	923	KENTUCKY CHAMBER FOUNDATION INC	F-1B (Company Direct)	1,400	-
8	930.2	AMERICAN GAS ASSOCIATION	F-1C (Allocated from NCSC)	292	-
9	930.2	AMERICAN GAS ASSOCIATION	F-1B (Company Direct)	53,469	-
10	930.2	BUILDING INDUSTRY ASSOCIATION OF CENTRAL KENTUCKY	F-1C (Allocated from NCSC)	650	-
11	930.2	COMMERCE LEXINGTON	F-1C (Allocated from NCSC)	184	-
12	930.2	COMMON GROUND ALLIANCE [1]	F-1B (Company Direct)	-	-
13	930.2	EDISON ELECTRIC INSTITUTE	F-1C (Allocated from NCSC)	2,220	-
14	930.2	GEORGETOWN SCOTT COUNTY CHAMBER OF COMMERCE	F-1B (Company Direct)	781	-
15	930.2	INTERSTATE NATURAL GAS ASSOCIATION OF AM	F-1C (Allocated from NCSC)	3,316	-
16	930.2	KEENELAND ASSOCIATION INC [1]	F-1B (Company Direct)	-	-
17	930.2	KENTUCKY ASSOCIATION OF MANUFACTURERS	F-1B (Company Direct)	1,115	-
18	930.2	KENTUCKY ASSOCIATION OF MASTER CONTRACTORS	F-1C (Allocated from NCSC)	2,500	-
19	930.2	KENTUCKY CHAMBER OF COMMERCE [1]	F-1B (Company Direct)	7,080	-
20	930.2	KENTUCKY GAS ASSOCIATION	F-1B (Company Direct)	20,000	-
21	930.2	KENTUCKY LEAGUE OF CITIES INC.	F-1B (Company Direct)	1,500	-
22	930.2	KENTUCKY OIL & GAS ASSOCIATION	F-1B (Company Direct)	255	-
23	930.2	MAYSVILLE MASON COUNTY CHAMBER OF COMMERCE	F-1B (Company Direct)	625	-
24	930.2	MT STERLING MONTGOMERY CO	F-1B (Company Direct)	600	-
25	930.2	NATIONAL MINORITY SUPPLIER DEVELOPMENT [1]	F-1C (Allocated from NCSC)	-	-
26	930.2	NATIONAL PETROLEUM COUNCIL	F-1C (Allocated from NCSC)	2,454	-
27	930.2	OUR NATIONS ENERGY FUTURE COALITION INC	F-1C (Allocated from NCSC)	823	-
28	930.2	PIKE COUNTY CHAMBER OF COMMERCE [1]	F-1B (Company Direct)	-	-
29	930.2	PIPELINE ASSOCIATION FOR PUBLIC	F-1C (Allocated from NCSC)	152	-
30	930.2	SAMS CLUB DIRECT	F-1B (Company Direct)	186	-
31	930.2	SOUTHERN GAS ASSOCIATION	F-1B (Company Direct)	1,735	-
32	930.2	UTILITY PENSION FUND STUDY GROUP	F-1C (Allocated from NCSC)	131	-
33	930.2	WINCHESTER CLARK COUNTY CHAMBER [1]	F-1B (Company Direct)	-	-
34	930.2	WOODFORD COUNY CHAMBER COMMERCE [1]	F-1B (Company Direct)	-	-
35	VARIOUS	BUDGET (NOT SEPARATELY IDENTIFIED BY ORGANIZATION)	F-1B / F-1C	-	109,776
36		TOTAL O&M EXPESE - CORPORATE DUES AND MEMBERSHIPS		105,499	109,776
37		<u>O&M EXPENSE EXCLUSIONS - CORPORATE DUES AND MEMBERSHIPS</u>			
38	910	O&M EXCLUSION - BUILDING INDUSTRY ASSOCIATION OF CENTRAL KENTUCKY LOBBYING 3.85%	F-1C (Allocated from NCSC)		(26)
39	921	O&M EXCLUSION - COMMERCE LEXINGTON LOBBYING 100.00%	F-1B (Company Direct)		(1,666)
40	921	O&M EXCLUSION - EDISON ELECTRIC INSTITUTE	F-1C (Allocated from NCSC)		(4,589)
41	921	O&M EXCLUSION - KENTUCKY CHAMBER FOUNDATION INC	F-1B (Company Direct)		(2,091)
42	921	O&M EXCLUSION - KENTUCKY NIGHT AT THE SOUTHERN LEGISLATION	F-1B (Company Direct)		(419)
43	921	O&M EXCLUSION - NCSL BLUEGRASS SOCIAL, MCBRAYER MCGINNIS	F-1B (Company Direct)		(472)
44	921	O&M EXCLUSION - THE SALVATION ARMY	F-1B (Company Direct)		(469)
45	923	O&M EXCLUSION - AMERICAN GAS ASSOCIATION (MISCLASSIFIED - ELECTRIC)	F-1C (Allocated from NCSC)		(54)
46	923	O&M EXCLUSION - CARLTON CLUB OF THE DISTRICT OF COLUMBIA	F-1C (Allocated from NCSC)		(235)
47	923	O&M EXCLUSION - COALITION FOR RENEWABLE NATURAL GAS, INC LOBBYING 40.00%	F-1C (Allocated from NCSC)		(383)
48	923	O&M EXCLUSION - KENTUCKY CHAMBER FOUNDATION INC	F-1B (Company Direct)		(1,467)
49	923	O&M EXCLUSION - LINES UP INC	F-1C (Allocated from NCSC)		(201)
50	923	O&M EXCLUSION - THE LEADERSHIP COUNCIL ON LEGAL DIVERSITY	F-1C (Allocated from NCSC)		(162)
51	930.2	O&M EXCLUSION - AMERICAN GAS ASSOCIATION LOBBYING 3.40%	F-1B (Company Direct)		(1,577)
52	930.2	O&M EXCLUSION - COMMERCE LEXINGTON LOBBYING 100.00%	F-1B (Company Direct)		(3,654)
53	930.2	O&M EXCLUSION - COMMON GROUND ALLIANCE	F-1B (Company Direct)		(778)
54	930.2	O&M EXCLUSION - KENTUCKY LEAGUE OF CITIES INC. LOBBYING 100.00%	F-1B (Company Direct)		(1,572)
55	930.2	O&M EXCLUSION - OHIO MINORITY SUPPLIER DEVELOPMENT COUNCIL	F-1C (Allocated from NCSC)		(602)
56	930.2	O&M EXCLUSION - SAMS CLUB DIRECT	F-1B (Company Direct)		(275)
57		TOTAL O&M EXPENSE EXCLUSIONS - CORPORATE DUES AND MEMBERSHIPS	F-1B / F-1C		(20,691)
58		TOTAL O&M EXPENSE - CORPORATE DUES AND MEMBERSHIPS		<u>\$ 105,499</u>	<u>\$ 89,085</u>

59 NOTE: ALL AMOUNTS ARE 100% JURISDICTIONAL.
60 NOTE: O&M EXCLUSIONS INCLUDED IN SCHEDULE D-2.6 ADJUSTMENTS 7.1 & 7.2 (Direct) and 8.1 & 8.2 (Allocated from NCSC) BASED ON INFLATED 2023 ACTUALS
61 [1] THE ITEMS INDICATED ABOVE ARE GENERAL LEDGER ACTUAL TRANSACTIONS RECORDED IN JANUARY OR FEBRUARY 2024. IN THE PREPARATION OF
62 THIS SCHEDULE THESE COSTS WERE IDENTIFIED AS MISCLASSIFICATIONS TO O&M EXPENSE PARTIALLY OR IN ENTIRETY. THE IDENTIFIED O&M EXPENSE
63 MISCLASSIFICATIONS WERE RECLASSIFIED AS BELOW-THE-LINE EXPENSES (426), OR RECLASSIFIED TO THE PROPER AFFILIATE COMPANY IN MAY 2024. AS
64 THESE COSTS WERE RECLASSIFIED OUT OF O&M EXPENSE AS RELATED TO THE BASE PERIOD, THESE COSTS ARE NOT REFLECTED IN COLUMBIA'S
65 FORECASTED TEST PERIOD AND THEREFORE ARE NOT INCLUDED IN THE COMPANY'S REVENUE REQUIREMENT.
66

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2024 - 00092
COMPANY DIRECT CORPORATE DUES AND MEMBERSHIPS
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 F-1.B
PAGE 1 OF 1
WITNESSES: SHAEFFER
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LINE NO.	FERC ACCT	SOCIAL ORGANIZATION / SERVICE CLUB	REFERENCE	UPDATED BASE PERIOD AMOUNT	FORECASTED PERIOD AMOUNT
	(1)	(2)	(3)	(4)	(5)
1		<u>O&M EXPENSE - CORPORATE DUES AND MEMBERSHIPS</u>			
2	921	COMMERCE LEXINGTON		\$ 1,590	\$ -
3	921	KENTUCKY CHAMBER FOUNDATION INC		1,995	-
4	921	KENTUCKY CHAMBER OF COMMERCE [1]		-	-
5	921	LEXINGTON FORUM INC		-	-
6	921	THE SALVATION ARMY		448	-
7	923	KENTUCKY CHAMBER FOUNDATION INC		1,400	-
8	930.2	AMERICAN GAS ASSOCIATION		53,469	-
9	930.2	COMMON GROUND ALLIANCE [1]		-	-
10	930.2	GEORGETOWN SCOTT COUNTY CHAMBER OF COMMERCE		781	-
11	930.2	KEENELAND ASSOCIATION INC [1]		-	-
12	930.2	KENTUCKY ASSOCIATION OF MANUFACTURERS		1,115	-
13	930.2	KENTUCKY CHAMBER OF COMMERCE [1]		7,080	-
14	930.2	KENTUCKY GAS ASSOCIATION		20,000	-
15	930.2	KENTUCKY LEAGUE OF CITIES INC.		1,500	-
16	930.2	KENTUCKY OIL & GAS ASSOCIATION		255	-
17	930.2	MAYSVILLE MASON COUNTY CHAMBER OF COMMERCE		625	-
18	930.2	MT STERLING MONTGOMERY CO		600	-
19	930.2	PIKE COUNTY CHAMBER OF COMMERCE [1]		-	-
20	930.2	SAMS CLUB DIRECT		186	-
21	930.2	SOUTHERN GAS ASSOCIATION		1,735	-
22	930.2	WINCHESTER CLARK COUNTY CHAMBER [1]		-	-
23	930.2	WOODFORD COUNY CHAMBER COMMERCE [1]		-	-
24	VARIOUS	BUDGET (NOT SEPARATELY IDENTIFIED BY ORGANIZATION)		-	103,936
25		TOTAL O&M EXPESE - CORPORATE DUES AND MEMBERSHIPS		92,779	103,936
26		<u>O&M EXPENSE EXCLUSIONS - CORPORATE DUES AND MEMBERSHIPS</u>			
27	921	O&M EXCLUSION - COMMERCE LEXINGTON LOBBYING 100.00%	Workpaper WPD-2.6G Lines 1 & 5 & 6		(1,666)
28	921	O&M EXCLUSION - KENTUCKY CHAMBER FOUNDATION INC	Workpaper WPD-2.6G Lines 1 & 5 & 6		(2,091)
29	921	O&M EXCLUSION - KENTUCKY NIGHT AT THE SOUTHERN LEGISLATION	Workpaper WPD-2.6G Lines 1 & 5 & 6		(419)
30	921	O&M EXCLUSION - NCSL BLUEGRASS SOCIAL, MCBRAYER MCGINNIS	Workpaper WPD-2.6G Lines 1 & 5 & 6		(472)
31	921	O&M EXCLUSION - THE SALVATION ARMY	Workpaper WPD-2.6G Lines 1 & 5 & 6		(469)
32	923	O&M EXCLUSION - KENTUCKY CHAMBER FOUNDATION INC	Workpaper WPD-2.6G Lines 1 & 5 & 6		(1,467)
33	930.2	O&M EXCLUSION - AMERICAN GAS ASSOCIATION LOBBYING 3.40%	Workpaper WPD-2.6G Lines 1 & 5 & 6		(1,577)
34	930.2	O&M EXCLUSION - COMMERCE LEXINGTON LOBBYING 100.00%	Workpaper WPD-2.6G Lines 1 & 5 & 6		(3,654)
35	930.2	O&M EXCLUSION - COMMON GROUND ALLIANCE	Workpaper WPD-2.6G Lines 1 & 5 & 6		(778)
36	930.2	O&M EXCLUSION - KENTUCKY LEAGUE OF CITIES INC. LOBBYING 100.00%	Workpaper WPD-2.6G Lines 1 & 5 & 6		(1,572)
37	930.2	O&M EXCLUSION - SAMS CLUB DIRECT	Workpaper WPD-2.6G Lines 1 & 5 & 6		(275)
38		TOTAL O&M EXCLUSIONS - CORPORATE DUES AND MEMBERSHIPS			(14,439)
39		TOTAL O&M EXPENSE - CORPORATE DUES AND MEMBERSHIPS		\$ 92,779	\$ 89,497
40		NOTE: ALL AMOUNTS ARE 100% JURISDICTIONAL.			
41		NOTE: O&M EXCLUSIONS INCLUDED IN SCHEDULE D-2.6 ADJUSTMENTS 7.1 & 7.2 (Direct) and 8.1 & 8.2 (Allocated from NCSC) BASED ON INFLATED 2023 ACTUALS.			
42		[1] THE ITEMS INDICATED ABOVE ARE GENERAL LEDGER ACTUAL TRANSACTIONS RECORDED IN JANUARY OR FEBRUARY 2024. IN THE PREPARATION OF THIS			
43		SCHEDULE THESE COSTS WERE IDENTIFIED AS MISCLASSIFICATIONS TO O&M EXPENSE PARTIALLY OR IN ENTIRETY. THE IDENTIFIED O&M EXPENSE			
44		MISCLASSIFICATIONS WERE RECLASSIFIED AS BELOW-THE-LINE EXPENSES (426), OR RECLASSIFIED TO THE PROPER AFFILIATE COMPANY IN MAY 2024. AS			
45		THESE COSTS WERE RECLASSIFIED OUT OF O&M EXPENSE AS RELATED TO THE BASE PERIOD, THESE COSTS ARE NOT REFLECTED IN COLUMBIA'S			
46		FORECASTED TEST PERIOD AND THEREFORE ARE NOT INCLUDED IN THE COMPANY'S REVENUE REQUIREMENT.			
47					

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2024 - 00092
NISOURCE SERVICE COMPANY ALLOCATED CORPORATE DUES AND MEMBERSHIPS
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 F-1.C
PAGE 1 OF 1
WITNESSES: SHAEFFER
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LINE NO.	FERC ACCT	SOCIAL ORGANIZATION / SERVICE CLUB	REFERENCE	UPDATED BASE PERIOD AMOUNT	FORECASTED PERIOD AMOUNT
	(1)	(2)	(3)	(4)	(5)
1		<u>O&M EXPENSE - CORPORATE DUES AND MEMBERSHIPS</u>			
2	930.2	AMERICAN GAS ASSOCIATION		\$ 292	\$ -
3	930.2	BUILDING INDUSTRY ASSOCIATION OF CENTRAL KENTUCKY		650	-
4	930.2	COMMERCE LEXINGTON		184	-
5	930.2	EDISON ELECTRIC INSTITUTE		2,220	-
6	930.2	INTERSTATE NATURAL GAS ASSOCIATION OF AM		3,316	-
7	930.2	KENTUCKY ASSOCIATION OF MASTER CONTRACTORS		2,500	-
8	930.2	NATIONAL MINORITY SUPPLIER DEVELOPMENT [1]		-	-
9	930.2	NATIONAL PETROLEUM COUNCIL		2,454	-
10	930.2	OUR NATIONS ENERGY FUTURE COALITION INC		823	-
11	930.2	PIPELINE ASSOCIATION FOR PUBLIC		152	-
12	930.2	UTILITY PENSION FUND STUDY GROUP		131	-
13	VARIOUS	BUDGET (NOT SEPARATELY IDENTIFIED BY ORGANIZATION)		-	5,840
14		TOTAL O&M EXPESE - CORPORATE DUES AND MEMBERSHIPS		12,720	5,840
15		<u>O&M EXPENSE EXCLUSIONS - CORPORATE DUES AND MEMBERSHIPS</u>			
16	910	O&M EXCLUSION - BUILDING INDUSTRY ASSOCIATION OF CENTRAL KENTUCKY LOBBYING	Workpaper WPD-2.6H Lines 1 & 5		(26)
17	921	O&M EXCLUSION - EDISON ELECTRIC INSTITUTE	Workpaper WPD-2.6H Lines 1 & 5		(4,589)
18	923	O&M EXCLUSION - AMERICAN GAS ASSOCIATION (MISCLASSIFIED - ELECTRIC)	Workpaper WPD-2.6H Lines 1 & 5		(54)
19	923	O&M EXCLUSION - CARLTON CLUB OF THE DISTRICT OF COLUMBIA	Workpaper WPD-2.6H Lines 1 & 5		(235)
20	923	O&M EXCLUSION - COALITION FOR RENEWABLE NATURAL GAS, INC LOBBYING 40.00%	Workpaper WPD-2.6H Lines 1 & 5		(383)
21	923	O&M EXCLUSION - LINES UP INC	Workpaper WPD-2.6H Lines 1 & 5		(201)
22	923	O&M EXCLUSION - THE LEADERSHIP COUNCIL ON LEGAL DIVERSITY	Workpaper WPD-2.6H Lines 1 & 5		(162)
23	930.2	O&M EXCLUSION - OHIO MINORITY SUPPLIER DEVELOPMENT COUNCIL	Workpaper WPD-2.6H Lines 1 & 5		(602)
24		TOTAL O&M EXCLUSIONS - CORPORATE DUES AND MEMBERSHIPS			(6,252)
25		TOTAL O&M EXPENSE - CORPORATE DUES AND MEMBERSHIPS		\$ 12,720	\$ (412)
26		NOTE: ALL AMOUNTS ARE 100% JURISDICTIONAL.			
27		NOTE: O&M EXCLUSIONS INCLUDED IN SCHEDULE D-2.6 ADJUSTMENTS 7.1 & 7.2 (Direct) and 8.1 & 8.2 (Allocated from NCSC) BASED ON INFLATED 2023 ACTUALS.			
28		[1] THE ITEMS INDICATED ABOVE ARE GENERAL LEDGER ACTUAL TRANSACTIONS RECORDED IN JANUARY OR FEBRUARY 2024. IN THE PREPARATION OF THIS			
29		SCHEDULE THESE COSTS WERE IDENTIFIED AS MISCLASSIFICATIONS TO O&M EXPENSE PARTIALLY OR IN ENTIRETY. THE IDENTIFIED O&M EXPENSE			
30		MISCLASSIFICATIONS WERE RECLASSIFIED AS BELOW-THE-LINE EXPENSES (426), OR RECLASSIFIED TO THE PROPER AFFILIATE COMPANY IN MAY 2024. AS THESE			
31		COSTS WERE RECLASSIFIED OUT OF O&M EXPENSE AS RELATED TO THE BASE PERIOD, THESE COSTS ARE NOT REFLECTED IN COLUMBIA'S FORECASTED TEST			
32		PERIOD AND THEREFORE ARE NOT INCLUDED IN THE COMPANY'S REVENUE REQUIREMENT.			

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2024 - 00092
TOTAL COMPANY INITIATION FEES & COUNTRY CLUB EXPENSES
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 F-2
PAGE 1 OF 1
WITNESSES: SHAEFFER
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LINE NO.	FERC ACCT	PAYEE ORGANIZATION	REFERENCE	BASE PERIOD AMOUNT	FORECASTED PERIOD AMOUNT
	(1)	(2)	(3)	(4)	(5)
1		NONE			
2		NOTE: ALL AMOUNTS ARE 100% JURISDICTIONAL.			

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

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

SCHEDULE F-3.A
PAGE 1 OF 1
WITNESSES: SHAEFFER
INSCHO
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LINE NO.	FERC ACCT	PAYEE ORGANIZATION	REFERENCE	UPDATED		FORECASTED PERIOD AMOUNT	
				UNADJUSTED ACTUAL BASE PERIOD AMOUNT	ADJUSTMENT RECORDED IN SEPTEMBER [3]		ADJUSTED BASE PERIOD AMOUNT
				(3)	(4)		(5 = 3 + 4)
(1)	(2)	(2)	(3)	(4)	(5 = 3 + 4)	(6)	
1		O&M EXPENSE - CHARITABLE CONTRIBUTIONS [1]					
2	921	KENTUCKY CHAMBER FOUNDATION INC	F-3B (Company Direct)	\$ 1,995	\$ -	\$ 1,995	\$ -
3	921	THE SALVATION ARMY	F-3B (Company Direct)	448	-	448	-
4	923	AMERICAN CANCER SOCIETY	F-3C (Allocated from NCSC)	523	-	523	-
5	923	COMMONWEALTH STRATEGY CONSULTING	F-3C (Allocated from NCSC)	199	-	199	-
6	923	CONFERENCE BOARD INC	F-3C (Allocated from NCSC)	2,525	-	2,525	-
7	923	FIRE AND FOCUS SCHOLARSHIP FUND INC	F-3C (Allocated from NCSC)	199	-	199	-
8	923	KENTUCKY CHAMBER FOUNDATION INC	F-3B (Company Direct)	1,400	-	1,400	-
9	923	MARYHAVEN INC	F-3C (Allocated from NCSC)	199	-	199	-
10	923	MONTGOMERY CENTER OF EXCELLENCE	F-3C (Allocated from NCSC)	398	-	398	-
11	923	NATIONAL SAFETY COUNCIL	F-3C (Allocated from NCSC)	-	-	-	-
12	923	SOME INC	F-3C (Allocated from NCSC)	199	-	199	-
13	923	ST JUDE CHILDRENS RESEARCH	F-3C (Allocated from NCSC)	5	-	5	-
14	923	THE CENTER FOR HEALTHY FAMILIES	F-3C (Allocated from NCSC)	-	-	-	-
15	923	UNITED WAY OF CENTRAL OHIO	F-3C (Allocated from NCSC)	498	-	498	-
16	923	MANUAL JOURNALS - MY SPEND (EMPLOYEE EXPENSE REIMBURSEMENT SYSTEM)	F-3C (Allocated from NCSC)	-	-	-	-
17	930.1	EDISON ELECTRIC INSTITUTE	F-3C (Allocated from NCSC)	-	-	-	-
18	930.1	MANUAL JOURNALS - MY SPEND (EMPLOYEE EXPENSE REIMBURSEMENT SYSTEM)	F-3C (Allocated from NCSC)	-	-	-	-
19	930.1	WOMENS BUSINESS ENTERPRISE NATIONAL COUNCIL	F-3C (Allocated from NCSC)	-	-	-	-
20	930.2	KENTUCKY ASSOCIATION OF MANUFACTURERS	F-3B (Company Direct)	1,115	-	1,115	-
21	930.2	MAYSVILLE MASON COUNTY CHAMBER OF COMMERCE	F-3B (Company Direct)	625	-	625	-
22	VARIOUS	BUDGET (SEE O&M EXCLUSIONS BELOW)	F-3B / F-3C	-	-	-	50,526
23		TOTAL O&M EXPENSE - CHARITABLE CONTRIBUTIONS		10,327	-	10,327	50,526
24		O&M EXPENSE EXCLUSIONS - CHARITABLE CONTRIBUTIONS					
25	903	O&M EXCLUSION - THE BREATHING ASSOCIATION	F-3C (Allocated from NCSC)				(150)
26	921	O&M EXCLUSION - AMERICAN HEART ASSOCIATION	F-3B (Company Direct)				(251)
27	921	O&M EXCLUSION - CENTER FOR WOMEN, CHILDREN AND FAMILIES	F-3B (Company Direct)				(734)
28	921	O&M EXCLUSION - CHILDRENS ADVOCACY CENTER	F-3B (Company Direct)				(838)
29	921	O&M EXCLUSION - GODS PANTRY FOOD BANK	F-3B (Company Direct)				(629)
30	921	O&M EXCLUSION - KENTUCKY CHAMBER FOUNDATION INC	F-3B (Company Direct)				(10,094)
31	921	O&M EXCLUSION - SHRINERS HOSPITAL FOR CHILDREN	F-3B (Company Direct)				(1,477)
32	921	O&M EXCLUSION - THE SALVATION ARMY	F-3B (Company Direct)				(469)
33	921	O&M EXCLUSION - MANUAL JOURNALS - MY SPEND (EMPLOYEE EXPENSE REIMBURSEMENT SYSTEM)	F-3B / F-3C				(1,926)
34	923	O&M EXCLUSION - AMERICAN ASSOCIATION OF BLACKS IN ENERGY	F-3C (Allocated from NCSC)				(1,396)
35	923	O&M EXCLUSION - AMERICAN CIVIL LIBERTIES UNION OF ALABAMA	F-3C (Allocated from NCSC)				(40)
36	923	O&M EXCLUSION - BRYAN CAVE LLP	F-3C (Allocated from NCSC)				(106)
37	923	O&M EXCLUSION - CHAMBER OF COMMERCE OF THE USA LOBBYING 35.00%	F-3C (Allocated from NCSC)				(14,747)
38	923	O&M EXCLUSION - COALITION FOR RENEWABLE NATURAL GAS, INC	F-3C (Allocated from NCSC)				(575)
39	923	O&M EXCLUSION - DISABILITY:IN (DISABILITY INCLUSION)	F-3C (Allocated from NCSC)				(401)
40	923	O&M EXCLUSION - ECIER FOUNDATION	F-3C (Allocated from NCSC)				(310)
41	923	O&M EXCLUSION - KENTUCKY CHAMBER FOUNDATION INC	F-3B (Company Direct)				(1,467)
42	923	O&M EXCLUSION - LATINOS COUNT	F-3C (Allocated from NCSC)				(415)
43	923	O&M EXCLUSION - NATIONAL BLACK MBA ASSOCIATION	F-3C (Allocated from NCSC)				(84)
44	923	O&M EXCLUSION - NATIONAL ENERGY FOUNDATION	F-3B (Company Direct)				(1,886)
45	923	O&M EXCLUSION - NATIONAL SAFETY COUNCIL	F-3C (Allocated from NCSC)				(256)
46	923	O&M EXCLUSION - THE WOMEN'S INTERNATIONAL NETWORK OF UTILITIES	F-3C (Allocated from NCSC)				(833)
47	923	O&M EXCLUSION - UNIVERSITY OF COLORADO FOUNDATION	F-3C (Allocated from NCSC)				(639)
48	930.2	O&M EXCLUSION - FRANKFORT AREA CHAMBER OF COMMERCE	F-3B (Company Direct)				(382)
49	930.2	O&M EXCLUSION - KENTUCKY ASSOCIATION OF MANUFACTURERS	F-3B (Company Direct)				(1,168)
50	930.2	O&M EXCLUSION - MAYSVILLE MASON COUNTY CHAMBER OF COMMERCE	F-3B (Company Direct)				(1,441)
51	930.2	O&M EXCLUSION - NATIONAL GAY AND LESBIAN CHAMBER OF COMMERCE	F-3C (Allocated from NCSC)				(1,234)
52	930.2	O&M EXCLUSION - NATIONAL VETERANS BUSINESS DEVELOPMENT COUNCIL	F-3C (Allocated from NCSC)				(401)
53	930.2	O&M EXCLUSION - PIKE COUNTY CHAMBER OF COMMERCE	F-3B (Company Direct)				(1,083)
54	930.2	O&M EXCLUSION - PUBLIC COMPANY ACCOUNTING OVERSIGHT	F-3C (Allocated from NCSC)				(2,753)
55	930.2	O&M EXCLUSION - URBAN LEAGUE OF GREATER SOUTHWESTERN OHIO	F-3C (Allocated from NCSC)				(401)
56	930.2	O&M EXCLUSION - WINCHESTER CLARK COUNTY CHAMBER	F-3B (Company Direct)				(524)
57	930.2	O&M EXCLUSION - WOODFORD COUNY CHAMBER COMMERCE	F-3B (Company Direct)				(1,336)
58	932	O&M EXCLUSION - AIR CHARTER SAFETY FOUNDATION	F-3C (Allocated from NCSC)				(77)
59		TOTAL O&M EXPENSE EXCLUSIONS - CHARITABLE CONTRIBUTIONS					(50,526)
60							
61	426	ALPHA BETA LAMBDA CHAPTER EDUCATION FOUNDATION	F-3B (Company Direct)	350	-	350	-
62	426	AMERICAN HEART ASSOCIATION	F-3B (Company Direct)	240	-	240	-
63	426	AMERICAN RED CROSS	F-3B (Company Direct)	750	-	750	-
64	426	COLUMBUS PARTNERSHIP	F-3B (Company Direct)	561	-	561	-
65	426	COLUMBUS URBAN LEAGUE, INC.	F-3B (Company Direct)	303	-	303	-
66	426	COMMONWEALTH FUND FOR KET	F-3B (Company Direct)	800	-	800	-
67	426	EASTERN MINORITY SUPPLIER DEVELOPMENT CO	F-3B (Company Direct)	499	-	499	-
68	426	GODS PANTRY FOOD BANK	F-3B (Company Direct)	600	-	600	-
69	426	LEXINGTON FISHER HOUSE FOUNDATION, INC.	F-3B (Company Direct)	110	-	110	-
70	426	NATIONAL ASSOCIATION OF BLACK ACCOUNTANT	F-3B (Company Direct)	483	-	483	-
71	426	NATIONAL GAY AND LESBIAN CHAMBER OF COMM	F-3B (Company Direct)	957	-	957	-
72	426	NATIONAL MINORITY SUPPLIER DEVELOPMENT	F-3B (Company Direct)	1,542	-	1,542	-
73	426	REPUBLICAN GOVERNORS ASSOCIATION	F-3B (Company Direct)	402	-	402	-
74	426	ST. STEPHEN COMMUNITY SERVICES INC.	F-3B (Company Direct)	18	-	18	-
75	426	URBAN LEAGUE OF GREATER SOUTHWESTERN OHI	F-3B (Company Direct)	386	-	386	-
76	426	URBAN LEAGUE OF LEXINGTON-FAYEET COUNTY	F-3B (Company Direct)	442	-	442	-
77	426	WOMEN'S INTERNATIONAL NETWORK OF UTILITIES PROFESSIONALS	F-3B (Company Direct)	-	629	629	-
78	426	WOMEN LEADING KENTUCKY, INC.	F-3B (Company Direct)	400	-	400	-
79	426	BUDGET (NOT SEPARATELY IDENTIFIED BY ORGANIZATION)		-	-	-	-
80		TOTAL OTHER INCOME & DEDUCTIONS - CHARITABLE CONTRIBUTIONS		8,843	629	9,472	-
81		TOTAL O&M EXPENSE AND OTHER INCOME & DEDUCTIONS - CHARITABLE CONTRIBUTIONS		\$ 19,170	\$ 629	\$ 19,799	\$ -

NOTE: ALL AMOUNTS ARE 100% JURISDICTIONAL.
[1] CHARITABLE CONTRIBUTIONS RECORDED TO O&M EXPENSE HAVE BEEN REMOVED FROM COST OF SERVICE AND ARE NOT REFLECTED IN THE REVENUE REQUIREMENT.
[2] COSTS RECORDED TO FERC ACCOUNT 426-OTHER INCOME & DEDUCTIONS ARE NOT REFLECTD IN THE REVENUE REQUIREMENT.
[3] THE ITEMS INDICATED IN COLUMN 4 ARE GENERAL LEDGER ACTUAL TRANSACTIONS RECORDED IN AUGUST 2024. IN THE PREPARATION OF THIS SCHEDULE THESE COSTS WERE IDENTIFIED AS MISCLASSIFICATIONS TO O&M EXPENSE PARTIALLY OR IN ENTIRETY. THE IDENTIFIED O&M EXPENSE MISCLASSIFICATIONS WERE RECLASSIFIED AS BELOW-THE-LINE EXPENSES (426), OR RECLASSIFIED TO THE PROPER AFFILIATE COMPANY IN SEPTEMBER 2024 DUE TO TIMING OF CLOSING OF THE BOOKS FOR AUGUST 2024. AS THESE COSTS WERE RECLASSIFIED OUT OF O&M EXPENSE AS RELATED TO THE BASE PERIOD, THESE COSTS ARE NOT REFLECTED IN COLUMBIA'S FORECASTED TEST PERIOD AND THEREFORE ARE NOT INCLUDED IN THE COMPANY'S REVENUE REQUIREMENT.

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

DATA:___X___BASE PERIOD___X___FORECASTED PERIOD
TYPE OF FILING:_____ORIGINAL___X___UPDATED
WORKPAPER REFERENCE NO(S).

SCHEDULE F-3.B
PAGE 1 OF 1
WITNESSES: SHAEFFER
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LINE NO.	FERC ACCT	PAYEE ORGANIZATION	REFERENCE	UPDATED		FORECASTED PERIOD AMOUNT
				UNADJUSTED ACTUAL BASE PERIOD AMOUNT	ADJUSTMENT RECORDED IN SEPTEMBER [3]	
	(1)	(2)	(3)	(5)	(6)	(7 = 5 + 6)
1		O&M EXPENSE - CHARITABLE CONTRIBUTIONS [1]				
2	921	KENTUCKY CHAMBER FOUNDATION INC		\$ 1,995	\$ -	\$ 1,995
3	921	THE SALVATION ARMY		448	-	448
4	923	KENTUCKY CHAMBER FOUNDATION INC		1,400	-	1,400
5	930.2	KENTUCKY ASSOCIATION OF MANUFACTURERS		1,115	-	1,115
6	930.2	MAYSVILLE MASON COUNTY CHAMBER OF COMMERCE		625	-	625
7	VARIOUS	BUDGET (SEE O&M EXCLUSIONS BELOW)		-	-	-
8		TOTAL O&M EXPENSE - CHARITABLE CONTRIBUTIONS		5,583	-	5,583
9		O&M EXPENSE EXCLUSIONS - CHARITABLE CONTRIBUTIONS				
10	921	O&M EXCLUSION - AMERICAN HEART ASSOCIATION	Workpaper WPD-2.6G Line 6 &			(251)
11	921	O&M EXCLUSION - CENTER FOR WOMEN, CHILDREN AND FAMILIES	Workpaper WPD-2.6G Line 6 &			(734)
12	921	O&M EXCLUSION - CHILDRENS ADVOCACY CENTER	Workpaper WPD-2.6G Line 6 &			(838)
13	921	O&M EXCLUSION - GODS PANTRY FOOD BANK	Workpaper WPD-2.6G Line 6 &			(629)
14	921	O&M EXCLUSION - KENTUCKY CHAMBER FOUNDATION INC	Workpaper WPD-2.6G Line 6 &			(10,094)
15	921	O&M EXCLUSION - MANUAL JOURNALS - MY SPEND (EMPLOYEE EXPENSE REIMBURSEMENT SYSTEM)	Workpaper WPD-2.6G Line 6 &			(436)
16	921	O&M EXCLUSION - SHRINERS HOSPITAL FOR CHILDREN	Workpaper WPD-2.6G Line 6 &			(1,477)
17	921	O&M EXCLUSION - THE SALVATION ARMY	Workpaper WPD-2.6G Line 6 &			(469)
18	923	O&M EXCLUSION - KENTUCKY CHAMBER FOUNDATION INC	Workpaper WPD-2.6G Line 6 &			(1,467)
19	923	O&M EXCLUSION - NATIONAL ENERGY FOUNDATION	Workpaper WPD-2.6G Line 6 &			(1,886)
20	930.2	O&M EXCLUSION - FRANKFORT AREA CHAMBER OF COMMERCE	Workpaper WPD-2.6G Line 6 &			(382)
21	930.2	O&M EXCLUSION - KENTUCKY ASSOCIATION OF MANUFACTURERS	Workpaper WPD-2.6G Line 6 &			(1,168)
22	930.2	O&M EXCLUSION - MAYSVILLE MASON COUNTY CHAMBER OF COMMERCE	Workpaper WPD-2.6G Line 6 &			(1,441)
23	930.2	O&M EXCLUSION - PIKE COUNTY CHAMBER OF COMMERCE	Workpaper WPD-2.6G Line 6 &			(1,083)
24	930.2	O&M EXCLUSION - WINCHESTER CLARK COUNTY CHAMBER	Workpaper WPD-2.6G Line 6 &			(524)
25	930.2	O&M EXCLUSION - WOODFORD COUNY CHAMBER COMMERCE	Workpaper WPD-2.6G Line 6 &			(1,336)
26		TOTAL O&M EXPENSE EXCLUSIONS - CHARITABLE CONTRIBUTIONS				(24,217)
27						
28	426	ALPHA BETA LAMBDA CHAPTER EDUCATION FOUNDATION		350	-	350
29	426	AMERICAN HEART ASSOCIATION		240	-	240
30	426	AMERICAN RED CROSS		750	-	750
31	426	COLUMBUS PARTNERSHIP		561	-	561
32	426	COLUMBUS URBAN LEAGUE, INC.		303	-	303
33	426	COMMONWEALTH FUND FOR KET		800	-	800
34	426	EASTERN MINORITY SUPPLIER DEVELOPMENT CO		499	-	499
35	426	GODS PANTRY FOOD BANK		600	-	600
36	426	LEXINGTON FISHER HOUSE FOUNDATION, INC.		110	-	110
37	426	NATIONAL ASSOCIATION OF BLACK ACCOUNTANT		483	-	483
38	426	NATIONAL GAY AND LESBIAN CHAMBER OF COMM		957	-	957
39	426	NATIONAL MINORITY SUPPLIER DEVELOPMENT		1,542	-	1,542
40	426	REPUBLICAN GOVERNORS ASSOCIATION		402	-	402
41	426	ST. STEPHEN COMMUNITY SERVICES INC.		18	-	18
42	426	URBAN LEAGUE OF GREATER SOUTHWESTERN OHI		386	-	386
43	426	URBAN LEAGUE OF LEXINGTON-FAYEET COUNTY		442	-	442
44	426	WOMEN'S INTERNATIONAL NETWORK OF UTILITIES PROFESSIONALS		-	629	629
45	426	WOMEN LEADING KENTUCKY, INC.		400	-	400
46	426	BUDGET (NOT SEPARATELY IDENTIFIED BY ORGANIZATION)		-	-	-
47		TOTAL OTHER INCOME & DEDUCTIONS - CHARITABLE CONTRIBUTIONS		8,843	629	9,472
48		TOTAL O&M EXPENSE AND OTHER INCOME & DEDUCTIONS - CHARITABLE CONTRIBUTIONS		\$ 14,426	\$ 629	\$ 15,055

49 NOTE: ALL AMOUNTS ARE 100% JURISDICTIONAL.
50 [1] CHARITABLE CONTRIBUTIONS RECORDED TO O&M EXPENSE HAVE BEEN REMOVED FROM COST OF SERVICE AND ARE NOT REFLECTED IN THE REVENUE REQUIREMENT.
51 [2] COSTS RECORDED TO FERC ACCOUNT 426-OTHER INCOME & DEDUCTIONS ARE NOT REFLECTD IN THE REVENUE REQUIREMENT.
52
53 [3] THE ITEMS INDICATED IN COLUMN 4 ARE GENERAL LEDGER ACTUAL TRANSACTIONS RECORDED IN AUGUST 2024. IN THE PREPARATION OF THIS SCHEDULE THESE COSTS WERE IDENTIFIED AS
54 MISCLASSIFICATIONS TO O&M EXPENSE PARTIALLY OR IN ENTIRETY. THE IDENTIFIED O&M EXPENSE MISCLASSIFICATIONS WERE RECLASSIFIED AS BELOW-THE-LINE EXPENSES (426), OR RECLASSIFIED TO
55 THE PROPER AFFILIATE COMPANY IN SEPTEMBER 2024 DUE TO TIMING OF CLOSING OF THE BOOKS FOR AUGUST 2024. AS THESE COSTS WERE RECLASSIFIED OUT OF O&M EXPENSE AS RELATED TO THE
56 BASE PERIOD, THESE COSTS ARE NOT REFLECTED IN COLUMBIA'S FORECASTED TEST PERIOD AND THEREFORE ARE NOT INCLUDED IN THE COMPANY'S REVENUE REQUIREMENT.

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2024 - 00092
NISOURCE SERVICE COMPANY ALLOCATED CHARITABLE CONTRIBUTIONS
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 F-3.C
PAGE 1 OF 1
WITNESSES: SHAEFFER
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LINE NO.	FERC ACCT	PAYEE ORGANIZATION	REFERENCE	UPDATED BASE PERIOD AMOUNT	FORECASTED PERIOD AMOUNT
	(1)	(2)	(3)	(4)	(5)
1		<u>O&M EXPENSE - CHARITABLE CONTRIBUTIONS [1]</u>			
2	923	AMERICAN CANCER SOCIETY		\$ 523	\$ -
3	923	COMMONWEALTH STRATEGY CONSULTING		199	-
4	923	CONFERENCE BOARD INC		2,525	-
5	923	FIRE AND FOCUS SCHOLARSHIP FUND INC		199	-
6	923	MANUAL JOURNALS - MY SPEND (EMPLOYEE EXPENSE REIMBURSEMENT SYSTEM)		-	-
7	923	MARYHAVEN INC		199	-
8	923	MONTGOMERY CENTER OF EXCELLENCE		398	-
9	923	NATIONAL SAFETY COUNCIL		-	-
10	923	SOME INC		199	-
11	923	ST JUDE CHILDRENS RESEARCH		5	-
12	923	THE CENTER FOR HEALTHY FAMILIES		-	-
13	923	UNITED WAY OF CENTRAL OHIO		498	-
14	930.1	EDISON ELECTRIC INSTITUTE		-	-
15	930.1	MANUAL JOURNALS - MY SPEND (EMPLOYEE EXPENSE REIMBURSEMENT SYSTEM)		-	-
16	930.1	WOMENS BUSINESS ENTERPRISE NATIONAL COUNCIL		-	-
17	VARIOUS	BUDGET (SEE O&M EXCLUSIONS BELOW)			26,309
18		TOTAL O&M EXPENSE - CHARITABLE CONTRIBUTIONS		4,744	26,309
19		<u>O&M EXPENSE EXCLUSIONS - CHARITABLE CONTRIBUTIONS</u>			
20	903	O&M EXCLUSION - THE BREATHING ASSOCIATION	Workpaper WPD-2.6H Lines 2 & 6		(150)
21	921	O&M EXCLUSION - MANUAL JOURNALS - MY SPEND (EMPLOYEE EXPENSE REIMBURSEMENT SYSTEM)	Workpaper WPD-2.6H Lines 2 & 6		(1,490)
22	923	O&M EXCLUSION - AMERICAN ASSOCIATION OF BLACKS IN ENERGY	Workpaper WPD-2.6H Lines 2 & 6		(1,396)
23	923	O&M EXCLUSION - AMERICAN CIVIL LIBERTIES UNION OF ALABAMA	Workpaper WPD-2.6H Lines 2 & 6		(40)
24	923	O&M EXCLUSION - BRYAN CAVE LLP	Workpaper WPD-2.6H Lines 2 & 6		(106)
25	923	O&M EXCLUSION - CHAMBER OF COMMERCE OF THE USA LOBBYING 35.00%	Workpaper WPD-2.6H Lines 2 & 6		(14,747)
26	923	O&M EXCLUSION - COALITION FOR RENEWABLE NATURAL GAS, INC	Workpaper WPD-2.6H Lines 2 & 6		(575)
27	923	O&M EXCLUSION - DISABILITY:IN (DISABILITY INCLUSION)	Workpaper WPD-2.6H Lines 2 & 6		(401)
28	923	O&M EXCLUSION - ECIER FOUNDATION	Workpaper WPD-2.6H Lines 2 & 6		(310)
29	923	O&M EXCLUSION - LATINOS COUNT	Workpaper WPD-2.6H Lines 2 & 6		(415)
30	923	O&M EXCLUSION - NATIONAL BLACK MBA ASSOCIATION	Workpaper WPD-2.6H Lines 2 & 6		(84)
31	923	O&M EXCLUSION - NATIONAL SAFETY COUNCIL	Workpaper WPD-2.6H Lines 2 & 6		(256)
32	923	O&M EXCLUSION - THE WOMEN'S INTERNATIONAL NETWORK OF UTILITIES	Workpaper WPD-2.6H Lines 2 & 6		(833)
33	923	O&M EXCLUSION - UNIVERSITY OF COLORADO FOUNDATION	Workpaper WPD-2.6H Lines 2 & 6		(639)
34	930.2	O&M EXCLUSION - NATIONAL GAY AND LESBIAN CHAMBER OF COMM	Workpaper WPD-2.6H Lines 2 & 6		(1,234)
35	930.2	O&M EXCLUSION - NATIONAL VETERANS BUSINESS DEVELOPMENT COUNCIL	Workpaper WPD-2.6H Lines 2 & 6		(401)
36	930.2	O&M EXCLUSION - PUBLIC COMPANY ACCOUNTING OVERSIGHT	Workpaper WPD-2.6H Lines 2 & 6		(2,753)
37	930.2	O&M EXCLUSION - URBAN LEAGUE OF GREATER SOUTHWESTERN OHIO	Workpaper WPD-2.6H Lines 2 & 6		(401)
38	932	O&M EXCLUSION - AIR CHARTER SAFETY FOUNDATION	Workpaper WPD-2.6H Lines 2 & 6		(77)
39		TOTAL O&M EXPENSE EXCLUSIONS - CHARITABLE CONTRIBUTIONS			(26,309)
40		TOTAL O&M EXPENSE - CHARITABLE CONTRIBUTIONS		\$ 4,744	\$ -

41 NOTE: ALL AMOUNTS ARE 100% JURISDICTIONAL.

42 [1] CHARITABLE CONTRIBUTIONS RECORDED TO O&M EXPENSE HAVE BEEN REMOVED FROM COST OF SERVICE AND ARE NOT REFLECTED IN THE REVENUE REQUIREMENT.

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2024 - 00092
TOTAL COMPANY CUSTOMER SERVICE AND INFORMATIONAL SALES AND GENERAL ADVERTISING EXPENSE
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 F-4.A
PAGE 1 OF 1
WITNESSES: SHAEFFER
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LINE NO.	FERC ACCT	DESCRIPTION OF EXPENSES	REFERENCE	UPDATED BASE PERIOD AMOUNT	FORECASTED PERIOD AMOUNT
	(1)	(2)	(3)	(4)	(5)
1		<u>CUSTOMER SERVICE & INFORMATIONAL EXPENSES</u>			
2	907	SUPERVISION	F-4B / F-4C	\$ -	\$ -
3	908	CUSTOMER ASSISTANCE	F-4B / F-4C	141,685	106,213
4	909	INFORMATIONAL ADVERTISING	F-4B / F-4C	3,016	2,539
5	910	MISCELLANEOUS CUST. SERV. & INFO. [1]	F-4B / F-4C	320,485	292,108
6		TOTAL CUSTOMER SERVICE & INFORMATIONAL EXPENSES		<u>465,186</u>	<u>400,859</u>
7		<u>SALES EXPENSES</u>			
8	911	SUPERVISION	F-4B / F-4C	-	-
9	912	DEMONSTRATING AND SELLING	F-4B / F-4C	5,720	4,679
10	913	ADVERTISING	F-4B / F-4C	7,880	7,676
11	916	MISCELLANEOUS SALES EXPENSE	F-4B / F-4C	-	-
12		TOTAL SALES EXPENSES		<u>13,600</u>	<u>12,355</u>
13	930	GENERAL ADVERTISING EXPENSE [1]	F-4B / F-4C	22,069	23,226
14		TOTAL CUSTOMER SERVICE AND INFORMATIONAL SALES AND GENERAL ADVERTISING EXPENSE		<u>\$ 500,855</u>	<u>\$ 436,440</u>

NOTE: ALL AMOUNTS ARE 100% JURISDICTIONAL.

[1] THE ITEMS INDICATED ABOVE ARE GENERAL LEDGER ACTUAL TRANSACTIONS RECORDED IN JANUARY OR FEBRUARY 2024. IN THE PREPARATION OF THIS SCHEDULE THESE COSTS WERE IDENTIFIED AS MISCLASSIFICATIONS TO O&M EXPENSE PARTIALLY OR IN ENTIRETY. THE IDENTIFIED O&M EXPENSE MISCLASSIFICATIONS WERE RECLASSIFIED AS BELOW-THE-LINE EXPENSES (426), OR RECLASSIFIED TO THE PROPER AFFILIATE COMPANY IN MAY 2024. AS THESE COSTS WERE RECLASSIFIED OUT OF O&M EXPENSE AS RELATED TO THE BASE PERIOD, THESE COSTS ARE NOT REFLECTED IN COLUMBIA'S FORECASTED TEST PERIOD AND THEREFORE ARE NOT INCLUDED IN THE COMPANY'S REVENUE REQUIREMENT.

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2024 - 00092
COMPANY DIRECT CUSTOMER SERVICE AND INFORMATIONAL SALES AND GENERAL ADVERTISING EXPENSE
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 F-4.B
PAGE 1 OF 1
WITNESSES: SHAEFFER
INSCHO

LINE NO.	FERC ACCT	DESCRIPTION OF EXPENSES	REFERENCE	UPDATED BASE PERIOD AMOUNT	FORECASTED PERIOD AMOUNT
	(1)	(2)	(3)	(4)	(5)
1		<u>CUSTOMER SERVICE & INFORMATIONAL EXPENSES</u>			
2	907	SUPERVISION		\$ -	\$ -
3	908	CUSTOMER ASSISTANCE		141,685	106,349
4	909	INFORMATIONAL ADVERTISING		3,016	2,539
5	910	MISCELLANEOUS CUST. SERV. & INFO.		-	-
6		TOTAL CUSTOMER SERVICE & INFORMATIONAL EXPENSES		<u>144,701</u>	<u>108,888</u>
7		<u>SALES EXPENSES</u>			
8	911	SUPERVISION		-	-
9	912	DEMONSTRATING AND SELLING		-	-
10	913	ADVERTISING		-	-
11	916	MISCELLANEOUS SALES EXPENSE		-	-
12		TOTAL SALES EXPENSES		<u>-</u>	<u>-</u>
13	930	GENERAL ADVERTISING EXPENSE		103	6
14		TOTAL CUSTOMER SERVICE AND INFORMATIONAL SALES AND GENERAL ADVERTISING EXPENSE		<u>\$ 144,803</u>	<u>\$ 108,894</u>
15		NOTE: ALL AMOUNTS ARE 100% JURISDICTIONAL.			

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2024 - 00092
NISOURCE SERVICE COMPANY ALLOCATED CUSTOMER SERVICE AND INFORMATIONAL SALES AND GENERAL ADVERTISING EXPENSE
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 F-4.C
PAGE 1 OF 1
WITNESSES: SHAEFFER
BLY

LINE NO.	FERC ACCT	DESCRIPTION OF EXPENSES	REFERENCE	UPDATED BASE PERIOD AMOUNT	FORECASTED PERIOD AMOUNT
	(1)	(2)	(3)	(4)	(5)
1		<u>CUSTOMER SERVICE & INFORMATIONAL EXPENSES</u>			
2	907	SUPERVISION		\$ -	\$ -
3	908	CUSTOMER ASSISTANCE		-	(136)
4	909	INFORMATIONAL ADVERTISING		-	-
5	910	MISCELLANEOUS CUST. SERV. & INFO. [1]		320,485	292,108
6		TOTAL CUSTOMER SERVICE & INFORMATIONAL EXPENSES		<u>320,485</u>	<u>291,971</u>
7		<u>SALES EXPENSES</u>			
8	911	SUPERVISION		-	-
9	912	DEMONSTRATING AND SELLING		5,720	4,679
10	913	ADVERTISING		7,880	7,676
11	916	MISCELLANEOUS SALES EXPENSE		-	-
12		TOTAL SALES EXPENSES		<u>13,600</u>	<u>12,355</u>
13	930	GENERAL ADVERTISING EXPENSE [1]		21,966	23,221
14		TOTAL CUSTOMER SERVICE AND INFORMATIONAL SALES AND GENERAL ADVERTISING EXPENSE		<u>\$ 356,051</u>	<u>\$ 327,547</u>

15 NOTE: ALL AMOUNTS ARE 100% JURISDICTIONAL.
16 [1] THE ITEMS INDICATED ABOVE ARE GENERAL LEDGER ACTUAL TRANSACTIONS RECORDED IN JANUARY OR FEBRUARY 2024. IN THE
17 PREPARATION OF THIS SCHEDULE THESE COSTS WERE IDENTIFIED AS MISCLASSIFICATIONS TO O&M EXPENSE PARTIALLY OR IN ENTIRETY. THE
18 IDENTIFIED O&M EXPENSE MISCLASSIFICATIONS WERE RECLASSIFIED AS BELOW-THE-LINE EXPENSES (426), OR RECLASSIFIED TO THE PROPER
19 AFFILIATE COMPANY IN MAY 2024. AS THESE COSTS WERE RECLASSIFIED OUT OF O&M EXPENSE AS RELATED TO THE BASE PERIOD, THESE
20 COSTS ARE NOT REFLECTED IN COLUMBIA'S FORECASTED TEST PERIOD AND THEREFORE ARE NOT INCLUDED IN THE COMPANY'S REVENUE
21 REQUIREMENT.

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2024 - 00092
TOTAL COMPANY ADVERTISING
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 F-5.A
PAGE 1 OF 1
WITNESSES: SHAEFFER
INSCHO
BLY

LINE NO.	TYPE	REFERENCE	UPDATED		FORECASTED PERIOD AMOUNT
			UNADJUSTED ACTUAL BASE PERIOD AMOUNT	ADJUSTMENT RECORDED IN SEPTEMBER [2]	
	(1)	(2)	(3)	(4)	(5 = 3 + 4)
1	O&M EXPENSE - ADVERTISING				
2	SALES OR PROMOTIONAL ADVERTISING [1]		\$ 3,265	\$ (577)	\$ 2,688
3	INSTITUTIONAL ADVERTISING [1]		22,301	-	22,301
4	CONSERVATION ADVERTISING		3,580	-	3,580
5	CONSUMER OR INFORMATIONAL ADVERTISING		23,526	-	23,526
6	OTHER ADVERTISING [1]		51,882	(15)	51,867
7	BUDGET (NOT SEPARATELY IDENTIFIED BY TYPE OR ORGANIZATION)		-	-	-
8	TOTAL O&M EXPENSE - ADVERTISING		104,554	(592)	103,962
9	O&M EXPENSE EXCLUSIONS - ADVERTISING				
10	O&M EXCLUSION - HALO BRANDED SOLUTIONS INC	F-3B (Company Direct)			(1,025)
11	O&M EXCLUSION - APOGEE INTERACTIVE INC	F-5C (Allocated from NCSC)			(1,113)
12	O&M EXCLUSION - BLUE SKIES HD VIDEO & FILM PRODUCTIONS	F-5C (Allocated from NCSC)			(431)
13	O&M EXCLUSION - BORSHOFF INC	F-5C (Allocated from NCSC)			(3,545)
14	O&M EXCLUSION - BULLETPROOF	F-5C (Allocated from NCSC)			(112)
15	O&M EXCLUSION - CORPORATE THREAD	F-5C (Allocated from NCSC)			(447)
16	O&M EXCLUSION - CRA COMMUNICATIONS, LLC	F-5C (Allocated from NCSC)			(210)
17	O&M EXCLUSION - FAHLGREN MORTINE	F-5C (Allocated from NCSC)			(440)
18	O&M EXCLUSION - HALLMARK CARDS INC	F-5C (Allocated from NCSC)			(481)
19	O&M EXCLUSION - JENNIFER L. BROWN	F-5C (Allocated from NCSC)			(401)
20	O&M EXCLUSION - REAL TIMES WHO'S WHO PUBLISHING LLC	F-5C (Allocated from NCSC)			(417)
21	O&M EXCLUSION - STATISTA INC	F-5C (Allocated from NCSC)			(501)
22	O&M EXCLUSION - THE LANE REPORT, INC.	F-5C (Allocated from NCSC)			(83)
23	O&M EXCLUSION - MANUAL JOURNALS - MY SPEND (EMPLOYEE EXPENSE REIMBURSEMENT SYSTEM)	F-5C (Allocated from NCSC)			(2,067)
24	TOTAL O&M EXPENSE EXCLUSIONS - ADVERTISING	F-5B / F-5C			(11,273)
25	TOTAL O&M EXPENSE - ADVERTISING		\$ 104,554	\$ (592)	\$ 103,962

26 NOTE: ALL AMOUNTS ARE 100% JURISDICTIONAL.

27 [1] THE ITEMS INDICATED ABOVE ARE GENERAL LEDGER ACTUAL TRANSACTIONS RECORDED IN JANUARY OR FEBRUARY 2024. IN THE PREPARATION OF THIS SCHEDULE THESE COSTS WERE

28 IDENTIFIED AS MISCLASSIFICATIONS TO O&M EXPENSE PARTIALLY OR IN ENTIRETY. THE IDENTIFIED O&M EXPENSE MISCLASSIFICATIONS WERE RECLASSIFIED AS BELOW-THE-LINE EXPENSES (426), OR

29 RECLASSIFIED TO THE PROPER AFFILIATE COMPANY IN MAY 2024. AS THESE COSTS WERE RECLASSIFIED OUT OF O&M EXPENSE AS RELATED TO THE BASE PERIOD, THESE COSTS ARE NOT

30 REFLECTED IN COLUMBIA'S FORECASTED TEST PERIOD AND THEREFORE ARE NOT INCLUDED IN THE COMPANY'S REVENUE REQUIREMENT.

31

32 [2] THE ITEMS INDICATED IN COLUMN 4 ARE GENERAL LEDGER ACTUAL TRANSACTIONS RECORDED IN AUGUST 2024. IN THE PREPARATION OF THIS SCHEDULE THESE COSTS WERE IDENTIFIED AS

33 MISCLASSIFICATIONS TO O&M EXPENSE PARTIALLY OR IN ENTIRETY. THE IDENTIFIED O&M EXPENSE MISCLASSIFICATIONS WERE RECLASSIFIED AS BELOW-THE-LINE EXPENSES (426), OR

34 RECLASSIFIED TO THE PROPER AFFILIATE COMPANY IN SEPTEMBER 2024 DUE TO TIMING OF CLOSING OF THE BOOKS FOR AUGUST 2024. AS THESE COSTS WERE RECLASSIFIED OUT OF O&M EXPENSE

35 AS RELATED TO THE BASE PERIOD, THESE COSTS ARE NOT REFLECTED IN COLUMBIA'S FORECASTED TEST PERIOD AND THEREFORE ARE NOT INCLUDED IN THE COMPANY'S REVENUE REQUIREMENT.

36

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2024 - 00092
COMPANY DIRECT ADVERTISING
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 F-5.B
PAGE 1 OF 1
WITNESSES: SHAEFFER
INSCHO

LINE NO.	TYPE (1)	REFERENCE (2)	UPDATED BASE PERIOD AMOUNT (3)	FORECASTED PERIOD AMOUNT (4)
1	<u>O&M EXPENSE - ADVERTISING</u>			
2	SALES OR PROMOTIONAL ADVERTISING [1]		\$ -	\$ -
3	INSTITUTIONAL ADVERTISING		-	-
4	CONSERVATION ADVERTISING		-	-
5	CONSUMER OR INFORMATIONAL ADVERTISING		2,341	-
6	OTHER ADVERTISING		1,429	-
7	BUDGET (NOT SEPARATELY IDENTIFIED BY TYPE OR ORGANIZATION)		-	1,300
8	TOTAL O&M EXPENSE - ADVERTISING		<u>3,770</u>	<u>1,300</u>
	<u>O&M EXPENSE EXCLUSIONS - ADVERTISING</u>			
10	O&M EXCLUSION - HALO BRANDED SOLUTIONS INC	Workpaper WPD-2.6G Line 8		<u>(1,025)</u>
11	TOTAL O&M EXPENSE EXCLUSIONS - ADVERTISING			<u>(1,025)</u>
12	TOTAL O&M EXPENSE - ADVERTISING		<u>\$ 3,770</u>	<u>\$ 275</u>
13	NOTE: ALL AMOUNTS ARE 100% JURISDICTIONAL.			
14	[1] THE ITEMS INDICATED ABOVE ARE GENERAL LEDGER ACTUAL TRANSACTIONS RECORDED IN JANUARY OR FEBRUARY 2024. IN THE			
15	PREPARATION OF THIS SCHEDULE THESE COSTS WERE IDENTIFIED AS MISCLASSIFICATIONS TO O&M EXPENSE PARTIALLY OR IN ENTIRETY.			
16	THE IDENTIFIED O&M EXPENSE MISCLASSIFICATIONS WERE RECLASSIFIED AS BELOW-THE-LINE EXPENSES (426), OR RECLASSIFIED TO THE			
17	PROPER AFFILIATE COMPANY IN MAY 2024. AS THESE COSTS WERE RECLASSIFIED OUT OF O&M EXPENSE AS RELATED TO THE BASE			
18	PERIOD, THESE COSTS ARE NOT REFLECTED IN COLUMBIA'S FORECASTED TEST PERIOD AND THEREFORE ARE NOT INCLUDED IN THE			
19	COMPANY'S REVENUE REQUIREMENT.			

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2024 - 00092
NISOURCE SERVICE COMPANY ALLOCATED ADVERTISING
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 F-5.C
PAGE 1 OF 1
WITNESSES: SHAEFFER
BLY

LINE NO.	TYPE	REFERENCE	UPDATED			FORECASTED PERIOD AMOUNT
			UNADJUSTED ACTUAL BASE PERIOD AMOUNT	ADJUSTMENT RECORDED IN SEPTEMBER [2]	ADJUSTED BASE PERIOD AMOUNT (5 = 3 + 4)	
	(1)	(2)	(3)	(4)	(5 = 3 + 4)	(6)
1	O&M EXPENSE - ADVERTISING					
2	SALES OR PROMOTIONAL ADVERTISING [1]		\$ 3,265	\$ (577)	\$ 2,688	\$ -
3	INSTITUTIONAL ADVERTISING [1]		22,301	-	22,301	-
4	CONSERVATION ADVERTISING		3,580	-	3,580	-
5	CONSUMER OR INFORMATIONAL ADVERTISING		21,185	-	21,185	-
6	OTHER ADVERTISING [1]		50,452	(15)	50,437	-
7	BUDGET (NOT SEPARATELY IDENTIFIED BY TYPE OR ORGANIZATION)		-	-	-	10,539
8	TOTAL O&M EXPENSE - ADVERTISING		100,784	(592)	100,192	10,539
9	O&M EXPENSE EXCLUSIONS - ADVERTISING					
10	O&M EXCLUSION - APOGEE INTERACTIVE INC	Workpaper WPD-2.6H Line 7				(1,113)
11	O&M EXCLUSION - BLUE SKIES HD VIDEO & FILM PRODUCTIONS	Workpaper WPD-2.6H Line 7				(431)
12	O&M EXCLUSION - BORSHOFF INC	Workpaper WPD-2.6H Line 7				(3,545)
13	O&M EXCLUSION - BULLETPROOF	Workpaper WPD-2.6H Line 7				(112)
14	O&M EXCLUSION - CORPORATE THREAD	Workpaper WPD-2.6H Line 7				(447)
15	O&M EXCLUSION - CRA COMMUNICATIONS, LLC	Workpaper WPD-2.6H Line 7				(210)
16	O&M EXCLUSION - FAHLGREN MORTINE	Workpaper WPD-2.6H Line 7				(440)
17	O&M EXCLUSION - HALLMARK CARDS INC	Workpaper WPD-2.6H Line 7				(481)
18	O&M EXCLUSION - JENNIFER L. BROWN	Workpaper WPD-2.6H Line 7				(401)
19	O&M EXCLUSION - REAL TIMES WHO'S WHO PUBLISHING LLC	Workpaper WPD-2.6H Line 7				(417)
20	O&M EXCLUSION - STATISTA INC	Workpaper WPD-2.6H Line 7				(501)
21	O&M EXCLUSION - THE LANE REPORT, INC.	Workpaper WPD-2.6H Line 7				(83)
22	O&M EXCLUSION - MANUAL JOURNALS - MY SPEND (EMPLOYEE EXPENSE REIMBURSEMENT SYSTEM)	Workpaper WPD-2.6H Line 7				(2,067)
23	TOTAL O&M EXPENSE EXCLUSIONS - ADVERTISING					(10,248)
24	TOTAL O&M EXPENSE - ADVERTISING		\$ 100,784	\$ (592)	\$ 100,192	\$ 291

25 NOTE: ALL AMOUNTS ARE 100% JURISDICTIONAL.

26 [1] THE ITEMS INDICATED ABOVE ARE GENERAL LEDGER ACTUAL TRANSACTIONS RECORDED IN JANUARY OR FEBRUARY 2024. IN THE PREPARATION OF THIS SCHEDULE THESE COSTS WERE IDENTIFIED AS MISCLASSIFICATIONS

27 TO O&M EXPENSE PARTIALLY OR IN ENTIRETY. THE IDENTIFIED O&M EXPENSE MISCLASSIFICATIONS WERE RECLASSIFIED AS BELOW-THE-LINE EXPENSES (426), OR RECLASSIFIED TO THE PROPER AFFILIATE COMPANY IN MAY

28 2024. AS THESE COSTS WERE RECLASSIFIED OUT OF O&M EXPENSE AS RELATED TO THE BASE PERIOD, THESE COSTS ARE NOT REFLECTED IN COLUMBIA'S FORECASTED TEST PERIOD AND THEREFORE ARE NOT INCLUDED IN

29 THE COMPANY'S REVENUE REQUIREMENT.

30

31 [2] THE ITEMS INDICATED IN COLUMN 4 ARE GENERAL LEDGER ACTUAL TRANSACTIONS RECORDED IN AUGUST 2024. IN THE PREPARATION OF THIS SCHEDULE THESE COSTS WERE IDENTIFIED AS MISCLASSIFICATIONS TO O&M

32 EXPENSE PARTIALLY OR IN ENTIRETY. THE IDENTIFIED O&M EXPENSE MISCLASSIFICATIONS WERE RECLASSIFIED AS BELOW-THE-LINE EXPENSES (426), OR RECLASSIFIED TO THE PROPER AFFILIATE COMPANY IN SEPTEMBER

33 2024 DUE TO TIMING OF CLOSING OF THE BOOKS FOR AUGUST 2024. AS THESE COSTS WERE RECLASSIFIED OUT OF O&M EXPENSE AS RELATED TO THE BASE PERIOD, THESE COSTS ARE NOT REFLECTED IN COLUMBIA'S

34 FORECASTED TEST PERIOD AND THEREFORE ARE NOT INCLUDED IN THE COMPANY'S REVENUE REQUIREMENT.

35

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2024 - 00092
TOTAL COMPANY PROFESSIONAL SERVICE EXPENSES
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 F-6.A
PAGE 1 OF 1
WITNESSES: SHAEFFER
INSCHO
BLY

LINE NO.	TYPE	REFERENCE	UPDATED			FORECASTED PERIOD AMOUNT
			UNADJUSTED ACTUAL BASE PERIOD AMOUNT	ADJUSTMENT RECORDED IN SEPTEMBER [3]	ADJUSTED BASE PERIOD AMOUNT (5 = 3 + 4)	
	(1)	(2)	(3)	(4)	(5 = 3 + 4)	(6)
1	O&M EXPENSE - AUDITING SERVICES	F-6B / F-6C	\$ 188,298	\$ -	\$ 188,298	\$ 253,956
2	O&M EXPENSE - CONSULTING SERVICES [1, 2]	F-6B / F-6C	\$ 1,956,683	\$ (2,912)	1,953,771	541,718
3	TOTAL O&M EXPENSE - PROFESSIONAL SERVICES		<u>\$ 2,144,981</u>	<u>\$ (2,912)</u>	<u>\$ 2,142,069</u>	<u>\$ 795,675</u>
4	NOTE: ALL AMOUNTS ARE 100% JURISDICTIONAL.					
5	[1] CONSULTING SERVICES BUDGET IS NOT SEPARATELY IDENTIFIED. CONSULTING SERVICES BUDGET IS DERIVED UTILIZING					
6	2023 ACTUALS AS A BASIS OF ALLOCATION.					
7	[2] THE ITEMS INDICATED ABOVE ARE GENERAL LEDGER ACTUAL TRANSACTIONS RECORDED IN JANUARY OR FEBRUARY 2024. IN THE PREPARATION OF					
8	THIS SCHEDULE THESE COSTS WERE IDENTIFIED AS MISCLASSIFICATIONS TO O&M EXPENSE PARTIALLY OR IN ENTIRETY. THE IDENTIFIED O&M EXPENSE					
9	MISCLASSIFICATIONS WERE RECLASSIFIED AS BELOW-THE-LINE EXPENSES (426), OR RECLASSIFIED TO THE PROPER AFFILIATE COMPANY IN MAY 2024. AS					
10	THESE COSTS WERE RECLASSIFIED OUT OF O&M EXPENSE AS RELATED TO THE BASE PERIOD, THESE COSTS ARE NOT REFLECTED IN COLUMBIA'S					
11	FORECASTED TEST PERIOD AND THEREFORE ARE NOT INCLUDED IN THE COMPANY'S REVENUE REQUIREMENT.					
12						
13	[3] THE ITEMS INDICATED IN COLUMN 4 ARE GENERAL LEDGER ACTUAL TRANSACTIONS RECORDED IN AUGUST 2024. IN THE PREPARATION OF THIS					
14	SCHEDULE THESE COSTS WERE IDENTIFIED AS MISCLASSIFICATIONS TO O&M EXPENSE PARTIALLY OR IN ENTIRETY. THE IDENTIFIED O&M EXPENSE					
15	MISCLASSIFICATIONS WERE RECLASSIFIED AS BELOW-THE-LINE EXPENSES (426), OR RECLASSIFIED TO THE PROPER AFFILIATE COMPANY IN SEPTEMBER					
16	2024 DUE TO TIMING OF CLOSING OF THE BOOKS FOR AUGUST 2024. AS THESE COSTS WERE RECLASSIFIED OUT OF O&M EXPENSE AS RELATED TO THE					
17	BASE PERIOD, THESE COSTS ARE NOT REFLECTED IN COLUMBIA'S FORECASTED TEST PERIOD AND THEREFORE ARE NOT INCLUDED IN THE COMPANY'S					

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2024 - 00092
COMPANY DIRECT PROFESSIONAL SERVICE EXPENSES
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 F-6.B
PAGE 1 OF 1
WITNESSES: SHAEFFER
INSCHO

LINE NO.	TYPE (1)	REFERENCE (2)	UPDATED BASE PERIOD AMOUNT (3)	FORECASTED PERIOD AMOUNT (4)
1	O&M EXPENSE - AUDITING SERVICES		\$ 188,306	\$ 207,022
2	O&M EXPENSE - CONSULTING SERVICES [1]		210,112	400,012
3	TOTAL O&M EXPENSE - PROFESSIONAL SERVICES		<u>\$ 398,418</u>	<u>\$ 607,034</u>
4	NOTE: ALL AMOUNTS ARE 100% JURISDICTIONAL.			
5	[1] CONSULTING SERVICES BUDGET IS NOT SEPARATELY IDENTIFIED. CONSULTING SERVICES BUDGET IS DERIVED UTILIZING			
6	2023 ACTUALS AS A BASIS OF ALLOCATION.			

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2024 - 00092
NISOURCE SERVICE COMPANY ALLOCATED PROFESSIONAL SERVICE EXPENSES
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 F-6.C
PAGE 1 OF 1
WITNESSES: SHAEFFER
BLY

LINE NO.	TYPE	REFERENCE	UPDATED		FORECASTED PERIOD AMOUNT
			UNADJUSTED ACTUAL BASE PERIOD AMOUNT	ADJUSTMENT RECORDED IN SEPTEMBER [3]	
	(1)	(2)	(3)	(4)	(5 = 3 + 4) (6)
1	O&M EXPENSE - AUDITING SERVICES		\$ (8)	\$ -	\$ (8) \$ 46,934
2	O&M EXPENSE - CONSULTING SERVICES [1, 2]		1,746,571	(2,912)	1,743,659 141,707
3	TOTAL O&M EXPENSE - PROFESSIONAL SERVICES		<u>\$ 1,746,563</u>	<u>\$ (2,912)</u>	<u>\$ 1,743,651</u> <u>\$ 188,641</u>
4	NOTE: ALL AMOUNTS ARE 100% JURISDICTIONAL.				
5	[1] CONSULTING SERVICES BUDGET IS NOT SEPARATELY IDENTIFIED. CONSULTING SERVICES BUDGET IS DERIVED UTILIZING				
6	2023 ACTUALS AS A BASIS OF ALLOCATION.				
7	[2] THE ITEMS INDICATED ABOVE ARE GENERAL LEDGER ACTUAL TRANSACTIONS RECORDED IN JANUARY OR FEBRUARY 2024. IN THE PREPARATION OF				
8	THIS SCHEDULE THESE COSTS WERE IDENTIFIED AS MISCLASSIFICATIONS TO O&M EXPENSE PARTIALLY OR IN ENTIRETY. THE IDENTIFIED O&M				
9	EXPENSE MISCLASSIFICATIONS WERE RECLASSIFIED AS BELOW-THE-LINE EXPENSES (426), OR RECLASSIFIED TO THE PROPER AFFILIATE COMPANY IN				
10	MAY 2024. AS THESE COSTS WERE RECLASSIFIED OUT OF O&M EXPENSE AS RELATED TO THE BASE PERIOD, THESE COSTS ARE NOT REFLECTED IN				
11	COLUMBIA'S FORECASTED TEST PERIOD AND THEREFORE ARE NOT INCLUDED IN THE COMPANY'S REVENUE REQUIREMENT.				
12					
13	[3] THE ITEMS INDICATED IN COLUMN 4 ARE GENERAL LEDGER ACTUAL TRANSACTIONS RECORDED IN AUGUST 2024. IN THE PREPARATION OF THIS				
14	SCHEDULE THESE COSTS WERE IDENTIFIED AS MISCLASSIFICATIONS TO O&M EXPENSE PARTIALLY OR IN ENTIRETY. THE IDENTIFIED O&M EXPENSE				
15	MISCLASSIFICATIONS WERE RECLASSIFIED AS BELOW-THE-LINE EXPENSES (426), OR RECLASSIFIED TO THE PROPER AFFILIATE COMPANY IN				
16	SEPTEMBER 2024 DUE TO TIMING OF CLOSING OF THE BOOKS FOR AUGUST 2024. AS THESE COSTS WERE RECLASSIFIED OUT OF O&M EXPENSE AS				
17	RELATED TO THE BASE PERIOD, THESE COSTS ARE NOT REFLECTED IN COLUMBIA'S FORECASTED TEST PERIOD AND THEREFORE ARE NOT INCLUDED				

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2024 - 00092
TOTAL COMPANY CIVIC, POLITICAL AND RELATED ACTIVITIES
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 F-7.A
PAGE 1 OF 1
WITNESSES: SHAEFFER
INSCHO
BLY

LINE NO.	TYPE (1)	REFERENCE (2)	UPDATED BASE PERIOD AMOUNT (3)	FORECASTED PERIOD AMOUNT (4)
1	O&M EXPENSE - CIVIC DONATIONS	F-7B / F-7C	\$ 2,172	\$ 5,977
2	O&M EXPENSE - POLITICAL ACTIVITIES	F-7B / F-7C	54,017	101,736
3	TOTAL O&M EXPENSE - CIVIC, POLITICAL AND RELATED ACTIVITIES		<u>\$ 56,189</u>	<u>\$ 107,713</u>
4	NOTE: ALL AMOUNTS ARE 100% JURISDICTIONAL.			
5	NOTE: THESE ITEMS ARE EXCLUDED FROM THE REVENUE REQUIREMENT.			
6	NOTE: THESE AMOUNTS DO NOT INCLUDE AMOUNTS IN ACCOUNT 426.			

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2024 - 00092
COMPANY DIRECT CIVIC, POLITICAL AND RELATED ACTIVITIES
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 F-7.B
PAGE 1 OF 1
WITNESSES: SHAEFFER
INSCHO

LINE NO.	TYPE (1)	REFERENCE (2)	UPDATED BASE PERIOD AMOUNT (3)	FORECASTED PERIOD AMOUNT (4)
1	O&M EXPENSE - CIVIC DONATIONS		\$ -	\$ -
2	O&M EXPENSE - POLITICAL ACTIVITIES		37,681	86,590
3	TOTAL O&M EXPENSE - CIVIC, POLITICAL AND RELATED ACTIVITIES		<u>\$ 37,681</u>	<u>\$ 86,590</u>
4	NOTE: ALL AMOUNTS ARE 100% JURISDICTIONAL.			
5	NOTE: THESE ITEMS ARE EXCLUDED FROM THE REVENUE REQUIREMENT.			
6	NOTE: THESE AMOUNTS DO NOT INCLUDE AMOUNTS IN ACCOUNT 426.			

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2024 - 00092
NISOURCE SERVICE COMPANY ALLOCATED CIVIC, POLITICAL AND RELATED ACTIVITIES
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 F-7.C
PAGE 1 OF 1
WITNESSES: SHAEFFER
BLY

LINE NO.	TYPE	REFERENCE	UPDATED BASE PERIOD AMOUNT	FORECASTED PERIOD AMOUNT
	(1)	(2)	(3)	(4)
1	O&M EXPENSE - CIVIC DONATIONS		\$ 2,172	\$ 5,977
2	O&M EXPENSE - POLITICAL ACTIVITIES		16,336	15,146
3	TOTAL O&M EXPENSE - CIVIC, POLITICAL AND RELATED ACTIVITIES		<u>\$ 18,508</u>	<u>\$ 21,123</u>
4	NOTE: ALL AMOUNTS ARE 100% JURISDICTIONAL.			
5	NOTE: THESE ITEMS ARE EXCLUDED FROM THE REVENUE REQUIREMENT.			
6	NOTE: THESE AMOUNTS DO NOT INCLUDE AMOUNTS IN ACCOUNT 426.			

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2024 - 00092
TOTAL COMPANY EMPLOYEE PARTY, OUTING, AND GIFT EXPENSES
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 F-8.A
PAGE 1 OF 1
WITNESSES: SHAEFFER
INSCHO
BLY

LINE NO.	TYPE	REFERENCE	UPDATED			FORECASTED PERIOD AMOUNT
			UNADJUSTED ACTUAL BASE PERIOD AMOUNT	ADJUSTMENT RECORDED IN SEPTEMBER [3]	ADJUSTED BASE PERIOD AMOUNT	
	(1)	(2)	(3)	(4)	(5 = 3 + 4)	(6)
1	O&M EXPENSE - EMPLOYEE EXPENSES					
2	EMPLOYEE EXPENSES - ENTERTAINMENT [1]	F-8B / F-8C	\$ 143	\$ (122)	\$ 21	\$ -
3	EMPLOYEE EXPENSES - GIFTS [1]	F-8B / F-8C	\$ 17,759	\$ (1,237)	\$ 16,522	-
4	EMPLOYEE EXPENSES - ACTIVITIES & BUSINESS EXPENSES [1, 2]	F-8B / F-8C	\$ 940,768	\$ (52)	\$ 940,716	-
5	BUDGET (NOT SEPARATELY IDENTIFIED BY COST ELEMENT)	F-8B / F-8C	\$ -	\$ -	\$ -	1,047,553
6	TOTAL O&M EXPENSE - EMPLOYEE EXPENSES		958,671	(1,411)	957,260	1,047,553
7	O&M EXPENSE EXCLUSIONS - EMPLOYEE EXPENSES					
8	O&M EXCLUSION - EMPLOYEE EXPENSES - ENTERTAINMENT	F-8B / F-8C				(7,634)
9	O&M EXCLUSION - EMPLOYEE EXPENSES - GIFTS	F-8B / F-8C				(25,385)
10	O&M EXCLUSION - EMPLOYEE EXPENSES - ACTIVITIES & BUSINESS EXPENSES [1]	F-8B / F-8C				(75,057)
11	TOTAL O&M EXPENSE EXCLUSIONS - EMPLOYEE EXPENSES					(108,075)
12	TOTAL O&M EXPENSE - EMPLOYEE EXPENSES		\$ 958,671	\$ (1,411)	\$ 957,260	\$ 939,477

13 NOTE: ALL AMOUNTS ARE 100% JURISDICTIONAL.

14 NOTE: O&M EXCLUSIONS INCLUDED IN SCHEDULE D-2.6 ADJUSTMENTS 7.1 & 7.2 (Direct) and 8.1 & 8.2 (Allocated from NCSC) BASED ON INFLATED 2023 ACTUALS.

15 [1] BUSINESS EXPENSES INCLUDE BUSINESS TRAVEL EXPENSES, MEALS, EMPLOYEE DUES AND MEMBERSHIPS, AND CLOTHING ALLOWANCES.

16 [2] THE ITEMS INDICATED ABOVE ARE GENERAL LEDGER ACTUAL TRANSACTIONS RECORDED IN JANUARY OR FEBRUARY 2024. IN THE PREPARATION OF THIS SCHEDULE THESE COSTS WERE

17 IDENTIFIED AS MISCLASSIFICATIONS TO O&M EXPENSE PARTIALLY OR IN ENTIRETY. THE IDENTIFIED O&M EXPENSE MISCLASSIFICATIONS WERE RECLASSIFIED AS BELOW-THE-LINE EXPENSES

18 (426), OR RECLASSIFIED TO THE PROPER AFFILIATE COMPANY IN MAY 2024. AS THESE COSTS WERE RECLASSIFIED OUT OF O&M EXPENSE AS RELATED TO THE BASE PERIOD, THESE COSTS ARE

19 NOT REFLECTED IN COLUMBIA'S FORECASTED TEST PERIOD AND THEREFORE ARE NOT INCLUDED IN THE COMPANY'S REVENUE REQUIREMENT.

20 [3] THE ITEMS INDICATED IN COLUMN 4 ARE GENERAL LEDGER ACTUAL TRANSACTIONS RECORDED IN AUGUST 2024. IN THE PREPARATION OF THIS SCHEDULE THESE COSTS WERE IDENTIFIED

21 AS MISCLASSIFICATIONS TO O&M EXPENSE PARTIALLY OR IN ENTIRETY. THE IDENTIFIED O&M EXPENSE MISCLASSIFICATIONS WERE RECLASSIFIED AS BELOW-THE-LINE EXPENSES (426), OR

22 RECLASSIFIED TO THE PROPER AFFILIATE COMPANY IN SEPTEMBER 2024 DUE TO TIMING OF CLOSING OF THE BOOKS FOR AUGUST 2024. AS THESE COSTS WERE RECLASSIFIED OUT OF O&M

23 EXPENSE AS RELATED TO THE BASE PERIOD, THESE COSTS ARE NOT REFLECTED IN COLUMBIA'S FORECASTED TEST PERIOD AND THEREFORE ARE NOT INCLUDED IN THE COMPANY'S

24 REVENUE REQUIREMENT.

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2024 - 00092
COMPANY DIRECT EMPLOYEE PARTY, OUTING, AND GIFT EXPENSES
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 F-8.B
PAGE 1 OF 1
WITNESSES: SHAEFFER
INSCHO

LINE NO.	TYPE (1)	REFERENCE (2)	UPDATED BASE PERIOD AMOUNT (3)	FORECASTED PERIOD AMOUNT (4)
1	O&M EXPENSE - EMPLOYEE EXPENSES			
2	EMPLOYEE EXPENSES - ENTERTAINMENT [1]		\$ -	\$ -
3	EMPLOYEE EXPENSES - GIFTS [1]		12,465	-
4	EMPLOYEE EXPENSES - ACTIVITIES & BUSINESS EXPENSES [1, 2]		603,008	-
5	BUDGET (NOT SEPARATELY IDENTIFIED BY COST ELEMENT)		-	772,541
6	TOTAL O&M EXPENSE - EMPLOYEE EXPENSES		<u>615,473</u>	<u>772,541</u>
7	O&M EXPENSE EXCLUSIONS - EMPLOYEE EXPENSES			
8	O&M EXCLUSION - EMPLOYEE EXPENSES - ENTERTAINMENT	Workpaper WPD-2.6G Line 9		(7,052)
9	O&M EXCLUSION - EMPLOYEE EXPENSES - GIFTS	Workpaper WPD-2.6G Line 10		(13,062)
10	O&M EXCLUSION - EMPLOYEE EXPENSES - ACTIVITIES & BUSINESS EXPENSES [1]	Workpaper WPD-2.6G Lines 2 & 11		(62,807)
11	TOTAL O&M EXPENSE EXCLUSIONS - EMPLOYEE EXPENSES			<u>(82,921)</u>
12	TOTAL O&M EXPENSE - EMPLOYEE EXPENSES		<u>\$ 615,473</u>	<u>\$ 689,620</u>

13 NOTE: ALL AMOUNTS ARE 100% JURISDICTIONAL.
14 NOTE: O&M EXCLUSIONS INCLUDED IN SCHEDULE D-2.6 ADJUSTMENTS 7.1 & 7.2 (Direct) and 8.1 & 8.2 (Allocated from NCSC) BASED ON INFLATED 2023 ACTUALS.
15 [1] BUSINESS EXPENSES INCLUDE BUSINESS TRAVEL EXPENSES, MEALS, EMPLOYEE DUES AND MEMBERSHIPS, AND CLOTHING ALLOWANCES.
16 [2] THE ITEMS INDICATED ABOVE ARE GENERAL LEDGER ACTUAL TRANSACTIONS RECORDED IN JANUARY OR FEBRUARY 2024. IN THE PREPARATION OF THIS
17 SCHEDULE THESE COSTS WERE IDENTIFIED AS MISCLASSIFICATIONS TO O&M EXPENSE PARTIALLY OR IN ENTIRETY. THE IDENTIFIED O&M EXPENSE
18 MISCLASSIFICATIONS WERE RECLASSIFIED AS BELOW-THE-LINE EXPENSES (426), OR RECLASSIFIED TO THE PROPER AFFILIATE COMPANY IN MAY 2024. AS
19 THESE COSTS WERE RECLASSIFIED OUT OF O&M EXPENSE AS RELATED TO THE BASE PERIOD, THESE COSTS ARE NOT REFLECTED IN COLUMBIA'S FORECASTED
20 TEST PERIOD AND THEREFORE ARE NOT INCLUDED IN THE COMPANY'S REVENUE REQUIREMENT.

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2024 - 00092
NISOURCE SERVICE COMPANY ALLOCATED EMPLOYEE PARTY, OUTING, AND GIFT EXPENSES
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 F-8.C
PAGE 1 OF 1
WITNESSES: SHAEFFER
BLY

LINE NO.	TYPE	REFERENCE	UPDATED		ADJUSTED BASE PERIOD AMOUNT (5 = 3 + 4)	FORECASTED PERIOD AMOUNT (6)
			UNADJUSTED ACTUAL BASE PERIOD AMOUNT (3)	ADJUSTMENT RECORDED IN SEPTEMBER [3] (4)		
1	O&M EXPENSE - EMPLOYEE EXPENSES					
2	EMPLOYEE EXPENSES - ENTERTAINMENT [1]		\$ 143	\$ (122)	\$ 21	\$ -
3	EMPLOYEE EXPENSES - GIFTS [1]		5,294	(1,237)	\$ 4,057	-
4	EMPLOYEE EXPENSES - ACTIVITIES & BUSINESS EXPENSES [1, 2]		337,760	(52)	\$ 337,709	-
5	BUDGET (NOT SEPARATELY IDENTIFIED BY COST ELEMENT)		-	-	\$ -	275,011
6	TOTAL O&M EXPENSE - EMPLOYEE EXPENSES		343,198	(1,411)	341,786	275,011
7	O&M EXPENSE EXCLUSIONS - EMPLOYEE EXPENSES					
8	O&M EXCLUSION - EMPLOYEE EXPENSES - ENTERTAINMENT	Workpaper WPD-2.6H Line 8				(582)
9	O&M EXCLUSION - EMPLOYEE EXPENSES - GIFTS	Workpaper WPD-2.6H Line 9				(12,323)
10	O&M EXCLUSION - EMPLOYEE EXPENSES - ACTIVITIES & BUSINESS EXPENSES [1]	Workpaper WPD-2.6H Lines 3 & 10				(12,250)
11	TOTAL O&M EXPENSE EXCLUSIONS - EMPLOYEE EXPENSES					(25,154)
12	TOTAL O&M EXPENSE - EMPLOYEE EXPENSES		\$ 343,198	\$ (1,411)	\$ 341,786	\$ 249,857

13 NOTE: ALL AMOUNTS ARE 100% JURISDICTIONAL.
14 NOTE: O&M EXCLUSIONS INCLUDED IN SCHEDULE D-2.6 ADJUSTMENTS 7.1 & 7.2 (Direct) and 8.1 & 8.2 (Allocated from NCSC) BASED ON INFLATED 2023 ACTUALS.
15 [1] BUSINESS EXPENSES INCLUDE BUSINESS TRAVEL EXPENSES, MEALS, EMPLOYEE DUES AND MEMBERSHIPS, AND CLOTHING ALLOWANCES.
16 [2] THE ITEMS INDICATED ABOVE ARE GENERAL LEDGER ACTUAL TRANSACTIONS RECORDED IN JANUARY OR FEBRUARY 2024. IN THE PREPARATION OF THIS SCHEDULE THESE COSTS WERE
17 IDENTIFIED AS MISCLASSIFICATIONS TO O&M EXPENSE PARTIALLY OR IN ENTIRETY. THE IDENTIFIED O&M EXPENSE MISCLASSIFICATIONS WERE RECLASSIFIED AS BELOW-THE-LINE EXPENSES (426), OR
18 RECLASSIFIED TO THE PROPER AFFILIATE COMPANY IN MAY 2024. AS THESE COSTS WERE RECLASSIFIED OUT OF O&M EXPENSE AS RELATED TO THE BASE PERIOD, THESE COSTS ARE NOT
19 REFLECTED IN COLUMBIA'S FORECASTED TEST PERIOD AND THEREFORE ARE NOT INCLUDED IN THE COMPANY'S REVENUE REQUIREMENT.
20 [3] THE ITEMS INDICATED IN COLUMN 4 ARE GENERAL LEDGER ACTUAL TRANSACTIONS RECORDED IN AUGUST 2024. IN THE PREPARATION OF THIS SCHEDULE THESE COSTS WERE IDENTIFIED AS
21 MISCLASSIFICATIONS TO O&M EXPENSE PARTIALLY OR IN ENTIRETY. THE IDENTIFIED O&M EXPENSE MISCLASSIFICATIONS WERE RECLASSIFIED AS BELOW-THE-LINE EXPENSES (426), OR RECLASSIFIED
22 TO THE PROPER AFFILIATE COMPANY IN SEPTEMBER 2024 DUE TO TIMING OF CLOSING OF THE BOOKS FOR AUGUST 2024. AS THESE COSTS WERE RECLASSIFIED OUT OF O&M EXPENSE AS RELATED
23 TO THE BASE PERIOD, THESE COSTS ARE NOT REFLECTED IN COLUMBIA'S FORECASTED TEST PERIOD AND THEREFORE ARE NOT INCLUDED IN THE COMPANY'S REVENUE REQUIREMENT.

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. The schedule is the subject of a Motion for Confidential Treatment and is therefore partially redacted. A full version is being provided under seal.

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

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 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
INSCHO

LINE NO.	DESCRIPTION	Updated BASE PERIOD (1)	Updated 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	\$ 942,657	\$ (42,224)	\$ 900,432	\$ -	\$ 900,432
4	TOTAL PAYROLL COSTS	<u>\$ 17,343,648</u>	<u>\$ (129,173)</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 twelve months of actual payroll data from September 2023 through August 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
TYPE OF FILING: ☐ ORIGINAL ☒ UPDATED
WORKPAPER REFERENCE NO(S).

CONFIDENTIAL
SCHEDULE G-2
PAGE 1 OF 3
WITNESSES: SHAEFFER
OWENS

LINE NO.	DESCRIPTION	UPDATED BASE PERIOD (1)	UPDATED ADJUSTMENTS (2)	FORECASTED PERIOD (3)
1	Lloyd Yates, NiSource President and Chief Executive Officer [1]			
2	<u>Gross Payroll</u>			
3	Salary [2]			
4	Other Allowances and Compensation [3]			
5	Total Salary and Compensation			
6	<u>Employee Benefits</u>			
7	Pensions			
8	Other Benefits			
9	Total Employee Benefits			
10	<u>Payroll Taxes</u>			
11	F.I.C.A.			
12	Federal Unemployment			
13	State Unemployment			
14	Total Payroll Taxes			
15	Total Compensation			
16	Shawn Anderson, NiSource Executive Vice President and Chief Financial Officer [1]			
17	<u>Gross Payroll</u>			
18	Salary [2]			
19	Other Allowances and Compensation [3]			
20	Total Salary and Compensation			
21	<u>Employee Benefits</u>			
22	Pensions			
23	Other Benefits			
24	Total Employee Benefits			
25	<u>Payroll Taxes</u>			
26	F.I.C.A.			
27	Federal Unemployment			
28	State Unemployment			
29	Total Payroll Taxes			
30	Total Compensation			
31	Melody Brimingham, NiSource Executive Vice President and Group Utilities President [1]			
32	<u>Gross Payroll</u>			
33	Salary [2]			
34	Other Allowances and Compensation [3]			
35	Total Salary and Compensation			
36	<u>Employee Benefits</u>			
37	Pensions			
38	Other Benefits			
39	Total Employee Benefits			
40	<u>Payroll Taxes</u>			
41	F.I.C.A.			
42	Federal Unemployment			
43	State Unemployment			
44	Total Payroll Taxes			
45	Total Compensation			

[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 Forecated 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

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

CONFIDENTIAL
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]			
4	Other Allowances and Compensation [3]			
5	Total Salary and Compensation			
6	<u>Employee Benefits</u>			
7	Pensions			
8	Other Benefits			
9	Total Employee Benefits			
10	<u>Payroll Taxes</u>			
11	F.I.C.A.			
12	Federal Unemployment			
13	State Unemployment			
14	Total Payroll Taxes			
15	Total Compensation			
16	Michael Luhrs, NiSource Executive Vice President Strategy, Risk, and Chief Commercial Officer [1]			
17	<u>Gross Payroll</u>			
18	Salary [2]			
19	Other Allowances and Compensation [3]			
20	Total Salary and Compensation			
21	<u>Employee Benefits</u>			
22	Pensions			
23	Other Benefits			
24	Total Employee Benefits			
25	<u>Payroll Taxes</u>			
26	F.I.C.A.			
27	Federal Unemployment			
28	State Unemployment			
29	Total Payroll Taxes			
30	Total Compensation			
31	Donald Brown, NiSource Chief Innovation Officer [1,4]			
32	<u>Gross Payroll</u>			
33	Salary [2]			
34	Other Allowances and Compensation [3]			
35	Total Salary and Compensation			
36	<u>Employee Benefits</u>			
37	Pensions			
38	Other Benefits			
39	Total Employee Benefits			
40	<u>Payroll Taxes</u>			
41	F.I.C.A.			
42	Federal Unemployment			
43	State Unemployment			
44	Total Payroll Taxes			
45	Total Compensation			

[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 Forecated 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.
[4] The role of NiSource Executive Vice President & Chief Innovation Officer ceased effective May 1, 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
TYPE OF FILING: ☒ ORIGINAL ☐ UPDATED
WORKPAPER REFERENCE NO(S).

CONFIDENTIAL
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]			
4	Other Allowances and Compensation [3]			
5	Total Salary and Compensation			
6	<u>Employee Benefits</u>			
7	Pensions			
8	Other Benefits			
9	Total Employee Benefits			
10	<u>Payroll Taxes</u>			
11	F.I.C.A.			
12	Federal Unemployment			
13	State Unemployment			
14	Total Payroll Taxes			
15	Total Compensation			
16	David Roy, Columbia Gas of Kentucky Vice President Gas Operations [1]			
17	<u>Gross Payroll</u>			
18	Salary [2]			
19	Other Allowances and Compensation [3]			
20	Total Salary and Compensation			
21	<u>Employee Benefits</u>			
22	Pensions			
23	Other Benefits			
24	Total Employee Benefits			
25	<u>Payroll Taxes</u>			
26	F.I.C.A.			
27	Federal Unemployment			
28	State Unemployment			
29	Total Payroll Taxes			
30	Total Compensation			
31	Donald Ayers, Columbia Gas of Kentucky Vice President Gas Operations [1]			
32	<u>Gross Payroll</u>			
33	Salary [2]			
34	Other Allowances and Compensation [3]			
35	Total Salary and Compensation			
36	<u>Employee Benefits</u>			
37	Pensions			
38	Other Benefits			
39	Total Employee Benefits			
40	<u>Payroll Taxes</u>			
41	F.I.C.A.			
42	Federal Unemployment			
43	State Unemployment			
44	Total Payroll Taxes			
45	Total Compensation			

[1] Columbia Gas of Kentucky's Vice President of Operations role was occupied by David Roy during the mo
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 Forecated 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. 2024-0092
Forecasted Test Period Filing Requirements
807 KAR 5:001 Section 16-(8)(h)

Description of Filing Requirement:

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

Response:

Please refer to the attached Schedule H.

Responsible Witness:

Tamaleh L. Shaeffer

SCHEDULE H
COMPUTATION OF GROSS REVENUE CONVERSION FACTOR
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>PROVIDED</u>	<u>DESCRIPTION</u>
H-1	SHEET 1 OF 1	GROSS REVENUE CONVERSION FACTOR

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2024 - 00092
GROSS REVENUE CONVERSION FACTOR
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2025

Data: ☒ Base Period ☒ Forecasted Period
TYPE OF FILING: ☐ ORIGINAL ☒ UPDATED
Workpaper Reference No(s).

SCHEDULE H-1
SHEET 1 OF 1
WITNESS: SHAEFFER

No update required for Schedule H

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

Description of Filing Requirement:

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

Response:

Please refer to the attached Schedule I.

Responsible Witness:

Tamaleh L. Shaeffer, Julie C. Wozniak, and Craig Inscho

SCHEDULE I

STATISTICAL DATA

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

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2024 - 00092
COMPARATIVE INCOME STATEMENT - TOTAL COMPANY
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 I-1
SHEET 1 OF 1
WITNESSES: SHAEFFER
INSCHO

LINE NO.	DESCRIPTION	MOST RECENT FIVE CALENDAR YEARS					Updated	UNADJUSTED	PROJECTED CALENDAR YEARS	
		2019	2020	2021	2022	2023	UNADJUSTED	FORECAST	2026	2027
		\$	\$	\$	\$	\$	BASE PERIOD 8/31/2024 \$ [1]	12/31/2025 \$ [1]	\$ [2]	\$ [2]
1	OPERATING REVENUES									
2	GAS SERVICE	111,945,597	105,688,318	126,089,587	173,247,013	169,191,356	138,059,198	127,270,021	126,385,412	126,445,053
3	TRANSPORTATION	23,035,616	21,881,512	22,119,489	23,662,618	23,321,254	23,239,134	22,584,730	22,427,751	22,438,335
4	OTHER REVENUE	2,946,774	3,436,006	9,176,880	16,510,658	(3,176,695)	3,747,774	965,935	959,221	959,674
5	TOTAL OPERATING REVENUES	137,927,987	131,005,836	157,385,956	213,420,289	189,335,915	165,046,106	150,820,686	149,772,384	149,843,062
6	OPERATING EXPENSES									
7	GAS PURCHASED	46,275,990	36,908,992	59,413,647	100,523,526	72,059,956	45,612,948	35,413,022	35,413,022	35,413,022
8	OPERATION	43,795,575	44,540,892	44,023,718	45,616,786	46,717,326	49,023,067	45,752,741	45,695,852	46,201,510
9	MAINTENANCE	5,768,694	5,753,656	7,458,937	7,650,829	7,491,097	6,999,192	7,338,120	7,328,995	7,410,096
10	DEPRECIATION & DEPLETION	13,883,939	15,169,708	16,811,220	19,639,526	21,399,768	22,424,384	24,472,166	26,191,397	29,087,022
11	TAXES - OTHER THAN INCOME	5,747,586	6,749,593	7,228,771	6,505,457	4,043,832	6,635,065	10,498,032	11,244,996	12,324,901
12	TOTAL OPERATING EXPENSES	115,471,783	109,122,841	134,936,293	179,936,125	151,711,978	130,694,656	123,474,081	125,874,262	130,436,550
13	OPERATING INCOME (LOSS)	22,456,204	21,882,995	22,449,664	33,484,164	37,623,937	34,351,450	27,346,604	23,898,122	19,406,511
14	OTHER INCOME (DEDUCTIONS)									
15	INCOME FROM INVESTMENT IN SUBSIDIARY	54,096	42,232	437	(269)	-	(295)	-	-	-
16	INTEREST INCOME AND OTHER, NET	3,789,865	1,376,995	1,236,555	7,675,939	5,762,488	4,369,455	923,041	806,400	1,114,270
17	INTEREST EXPENSE	(6,783,497)	(7,457,331)	(7,923,077)	(9,645,352)	(10,869,820)	(11,405,363)	(13,730,196)	(15,346,100)	(17,828,542)
18	TOTAL OTHER INCOME	(2,939,536)	(6,038,104)	(6,686,085)	(1,969,682)	(5,107,332)	(7,036,203)	(12,807,155)	(14,539,700)	(16,714,272)
19	INCOME BEFORE INCOME TAXES	19,516,668	15,844,891	15,763,578	31,514,482	32,516,605	27,315,248	14,539,450	9,358,421	2,692,240
20	INCOME TAXES	4,164,668	4,266,868	3,359,116	7,198,360	7,471,632	5,415,228	2,715,707	5,578,032	4,430,118
21	NET INCOME (LOSS)	15,352,000	11,578,023	12,404,462	24,316,122	25,044,973	21,900,020	11,823,743	3,780,389	(1,737,879)

[1] Unbilled Revenue is not included in the forecasted months of the Base and Forecast Period. Additionally, the Forecast period does not include the revenue from this case.
[2] Projected calendar years 2026 and 2027 do not reflect what is presented in the current case or potential subsequent cases, if any.

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2024 - 00092
REVENUE STATISTICS - TOTAL COMPANY
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 I-2
SHEET 1 OF 1
WITNESS: WOZNAK

LINE NO.	DESCRIPTION	MOST RECENT FIVE CALENDAR YEARS					Updated UNADJUSTED BASE	UNADJUSTED FORECAST	PROJECTED CALENDAR YEARS	
		2019	2020	2021	2022	2023	8/31/2024	12/31/2025	2026	2027
							[1]	[1]	[2]	[2]
1	SALES REVENUE BY CUSTOMER CLASS									
2	RESIDENTIAL	\$77,458,145	\$74,563,840	\$87,122,169	\$115,734,769	\$113,923,250	\$94,360,972	\$88,658,518	\$87,602,545	\$87,657,038
3	COMMERCIAL	32,337,336	29,565,415	36,980,257	54,637,928	52,841,132	41,972,930	37,370,259	36,925,158	36,948,127
4	INDUSTRIAL	2,074,552	1,491,491	1,889,069	2,760,294	2,342,928	1,650,429	1,175,360	1,161,361	1,162,083
5	PUBLIC UTILITIES	74,222	67,436	81,230	112,419	93,097	76,047	65,884	65,100	65,140
6	OTHER	0	0	16,862	1,603	(9,050)	(1,180)	0	0	0
7	UNBILLED	(549,971)	2,298,872	1,971,233	8,538,881	(7,704,017)	(79,060)	0	0	0
8		\$111,394,284	\$107,987,054	\$128,060,820	\$181,785,894	\$161,487,339	\$137,980,139	\$127,270,021	\$125,754,163	\$125,832,388
9	TRANSPORTATION REVENUE BY CUSTOMER CLASS									
10	RESIDENTIAL	\$8,386,117	\$8,337,304	\$7,665,202	\$7,901,727	\$7,623,161	\$7,308,913	\$7,174,291	\$7,776,000	\$7,764,000
11	COMMERCIAL	9,096,985	8,766,484	8,626,105	9,247,352	8,946,187	8,925,755	8,854,862	8,749,000	8,749,000
12	INDUSTRIAL	5,459,094	5,040,266	5,430,820	6,731,252	6,922,144	7,035,888	6,555,577	6,534,000	6,538,000
13	UNBILLED	93,419	(262,541)	397,363	(217,713)	(170,237)	(31,422)	0	0	0
14		\$23,035,616	\$21,881,512	\$22,119,489	\$23,662,618	\$23,321,254	\$23,239,134	\$22,584,730	\$23,059,000	\$23,051,000
15	TOTAL REVENUE	\$134,429,900	\$129,868,566	\$150,180,309	\$205,448,512	\$184,808,593	\$161,219,272	\$149,854,751	\$148,813,163	\$148,883,388
16	NUMBER OF SALES CUSTOMERS BY CLASS									
17	RESIDENTIAL	105,929	108,375	109,391	111,513	112,698	111,547	113,374	112,933	113,210
18	COMMERCIAL	11,052	11,200	11,338	11,907	12,033	11,708	12,098	11,997	11,997
19	INDUSTRIAL	54	48	45	56	52	50	52	54	54
20	PUBLIC UTILITIES	2	2	2	2	2	2	2	2	2
21	OTHER	0	0	0	0	0	0	0	0	0
22		117,037	119,625	120,776	123,478	124,785	123,307	125,526	124,986	125,263
23	NUMBER OF TRANSPORTATION CUSTOMERS BY CLASS									
24	RESIDENTIAL	16,719	15,552	14,267	12,466	11,447	10,912	11,447	12,181	12,181
25	COMMERCIAL	2,978	2,818	2,643	2,025	1,892	1,827	1,893	2,001	2,001
26	INDUSTRIAL	64	65	66	62	61	62	61	61	61
27		19,761	18,435	16,976	14,553	13,400	12,801	13,401	14,243	14,243
28	TOTAL CUSTOMERS	136,798	138,060	137,752	138,031	138,185	136,108	138,927	139,229	139,506
29	AVERAGE SALES REVENUE PER CLASS									
30	RESIDENTIAL	731	688	796	1,038	1,011	846	782	776	774
31	COMMERCIAL	2,926	2,640	3,262	4,589	4,391	3,585	3,089	3,078	3,080
32	INDUSTRIAL	38,418	31,073	41,979	49,291	45,056	33,009	22,603	21,507	21,520
33	PUBLIC UTILITIES	37,111	33,718	40,615	56,209	46,548	38,024	32,942	32,550	32,570
34	OTHER	0	0	0	0	0	0	0	0	0
35	AVERAGE TRANSPORTATION REVENUE PER CLASS									
36	RESIDENTIAL	502	536	537	634	666	670	627	638	637
37	COMMERCIAL	3,055	3,111	3,264	4,567	4,728	4,885	4,678	4,372	4,372
38	INDUSTRIAL	85,298	77,543	82,285	108,569	113,478	113,482	107,468	107,115	107,180

[1] Unbilled Revenue is not included in the forecasted months of the Base and Forecast Period. Additionally, the Forecast period does not include the revenue from this case.
[2] Projected calendar years 2026 and 2027 do not reflect what is presented in the current case or potential subsequent cases, if any.

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2024 - 00092
SALES STATISTICS - TOTAL COMPANY
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 I-3
SHEET 1 OF 1
WITNESS: WOZNAK

LINE NO. DESCRIPTION	MOST RECENT FIVE CALENDAR YEARS [1]					Updated UNADJUSTED UNADJUSTED		PROJECTED CALENDAR YEARS	
	2019	2020	2021	2022	2023	BASE 8/31/2024	FORECAST 12/31/2025	2026	2027
	Mcf	Mcf	Mcf	Mcf	Mcf	Mcf	Mcf	Mcf	Mcf
1 SALES BY CUSTOMER CLASS								[2]	[2]
2 RESIDENTIAL	6,789,708	6,636,467	6,868,697	7,258,084	6,127,492	6,954,374	7,448,777	7,318,000	7,318,000
3 COMMERCIAL	3,688,561	3,428,897	3,742,024	4,223,109	3,828,325	4,289,873	4,366,196	4,106,000	4,106,000
4 INDUSTRIAL	352,868	261,357	274,966	242,126	236,426	221,233	208,374	236,000	236,000
5 PUBLIC UTILITIES	10,617	9,874	11,197	10,270	7,797	8,830	10,411	9,000	9,000
6 OTHER	0	0	2,019	(374)	(226)	1,371	0	0	0
7 TOTAL	10,841,755	10,336,595	10,898,903	11,733,215	10,199,813	11,475,680	12,033,757	11,669,000	11,669,000
8 NUMBER OF SALES CUSTOMERS BY CLASS									
9 RESIDENTIAL	105,929	108,375	109,391	111,513	112,698	111,547	113,374	112,933	113,210
10 COMMERCIAL	11,052	11,200	11,338	11,907	12,033	11,708	12,098	11,997	11,997
11 INDUSTRIAL	54	48	45	56	52	50	52	54	54
12 PUBLIC UTILITIES	2	2	2	2	2	2	2	2	2
13 OTHER	0	0	0	0	0	0	0	0	0
14 TOTAL	117,037	119,625	120,776	123,478	124,785	123,307	125,526	124,986	125,263
15 AVERAGE SALES PER CLASS									
16 RESIDENTIAL	64	61	63	65	54	62	66	65	65
17 COMMERCIAL	334	306	330	355	318	366	361	342	342
18 INDUSTRIAL	6,535	5,445	6,110	4,324	4,547	4,425	4,007	4,370	4,370
19 OTHER	5,309	4,937	5,599	5,135	3,899	4,415	5,205	4,500	4,500

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

[2] Projected calendar years 2026 and 2027 do not reflect what is presented in the current case or potential subsequent cases, if any.

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

Description of Filing Requirement:

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

Response:

Please refer to the attached Schedule J.

Responsible Witness:

Vincent V. Rea

SCHEDULE J

COST OF CAPITAL

COLUMBIA GAS OF KENTUCKY, INC.

CASE NO. 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>PROVIDED</u>	<u>DESCRIPTION</u>
J-1	SHEET 1 OF 2	COST OF CAPITAL SUMMARY
J-1.1/J-1.2	N/A	AVG. FORECASTED PERIOD CAPITAL STRUCTURE
J-2	N/A	EMBEDDED COST OF SHORT-TERM DEBT
J-3	N/A	EMBEDDED COST OF LONG-TERM DEBT
J-4	N/A	EMBEDDED COST OF PREFERRED STOCK

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2024 - 00092
COST OF CAPITAL SUMMARY
AS OF AUGUST 31, 2024

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

SCHEDULE J-1
SHEET 1 OF 2
WITNESS: REA

LINE NO.	CLASS OF CAPITAL	WORKPAPER REFERENCE	AMOUNT	PERCENT OF TOTAL	COST RATE	WEIGHTED COST
	(1)	(2)	(3) \$	(4)	(5)	(6=5x4)
1	SHORT-TERM DEBT	(1)	8,163,148	1.44%	5.79%	0.08%
2	LONG-TERM DEBT	(1)	256,375,000	45.16%	4.70%	2.12%
3	PREFERRED STOCK	(1)	0	0.00%	0.00%	0.00%
4	COMMON EQUITY	(1)	<u>303,194,803</u>	<u>53.40%</u>	10.80%	<u>5.77%</u>
5	TOTAL CAPITAL		567,732,951	100.00%		7.97%

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

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

Description of Filing Requirement:

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

Response:

Please refer to the attached Schedule K.

Responsible Witness:

Tamaleh L. Shaeffer, Jeffery T. Gore, Craig Inscho, and Vincent V. Rea

SCHEDULE K

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

COLUMBIA GAS OF KENTUCKY, INC.

CASE NO. 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>PROVIDED</u>	<u>DESCRIPTION</u>
K	SHEETS 1 - 4 OF 4	COMPARATIVE FINANCIAL DATA

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2024 - 00092
COMPARATIVE FINANCIAL DATA
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 K
SHEET 1 OF 4
WITNESSES: SHAEFFER
INSCHO
GORE
REA

LINE NO.	DESCRIPTION	END OF FORECASTED PERIOD	Updated END OF BASE PERIOD	MOST RECENT CALENDAR YEARS - AS REPORTED										
				2023	2022	2021	2020	2019	2018	2017	2016	2015	2014	2013
1	PLANT DATA: (\$000)													
2	PLANT IN SERVICE BY FUNCTIONAL CLASS													
3	INTANGIBLE PLANT	22,718	13,587	15,260	12,501	10,587	7,395	6,882	5,807	5,455	5,489	5,341	4,672	2,935
4	DISTRIBUTION PLANT	866,760	790,515	763,937	700,565	638,502	579,684	526,973	478,407	445,905	415,187	384,450	354,921	327,919
5	GENERAL PLANT	8,439	6,812	6,532	5,956	6,233	6,247	6,140	5,975	5,750	4,938	4,832	4,429	5,201
6	PRODUCTION PLANT - LIQUEFIED GAS	0	0	0	0	0	0	0	0	0	0	0	0	0
7	CAPITALIZED LEASES NET [1]	0	0	400	400	400	400	400	400	400	0	0	0	0
8	RIGHT OF USE [1]	0	0	235	141	317	531	654	0	0	0	0	0	0
9	GAS PLANT HELD FOR FUTURE USE	0	0	0	0	0	0	0	0	0	0	0	0	0
10	GAS PLANT ACQUISITION ADJUSTMENTS	(777)	(777)	(777)	(777)	(777)	(777)	(777)	(777)	(777)	(777)	(777)	0	0
11	GROSS PLANT	897,139	810,137	785,587	718,786	655,262	593,480	540,272	489,812	456,733	424,837	393,846	364,022	336,055
12	LESS: ACCUMULATED DEPRECIATION	190,037	174,407	167,430	160,445	173,210	168,016	163,614	157,738	151,437	145,101	141,164	135,601	133,426
13	NET PLANT IN SERVICE	707,102	635,730	618,157	558,341	482,052	425,464	376,658	332,074	305,296	279,736	252,682	228,421	202,629
14	CONSTRUCTION WORK IN PROGRESS [1]													
15	INTANGIBLE PLANT	0	0	3,233	2,138	1,793	1,655	430	814	764	935	900	851	1,799
16	DISTRIBUTION PLANT	0	0	14,595	15,988	16,360	11,482	6,360	6,619	1,696	(97)	5,961	5,244	4,266
17	GENERAL PLANT	0	0	6	6	6	58	6	6	69	192	64	21	43
18	PRODUCTION PLANT - LIQUEFIED GAS	0	0	0	0	0	0	0	0	0	0	0	0	0
19	TOTAL CWIP	0	0	17,834	18,132	18,159	13,195	6,796	7,439	2,529	1,030	6,925	6,116	6,108
20	TOTAL	<u>707,102</u>	<u>635,730</u>	<u>635,991</u>	<u>576,473</u>	<u>500,211</u>	<u>438,659</u>	<u>383,454</u>	<u>339,513</u>	<u>307,825</u>	<u>280,766</u>	<u>259,607</u>	<u>234,537</u>	<u>208,737</u>

[1] Indicated items above (Capitalized Leases, Right of Use, and Construction Work In Progress plant) are not included in the calculation of Total Company Rate Base.

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2024 - 00092
COMPARATIVE FINANCIAL DATA
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 K
SHEET 2 OF 4
WITNESSES: SHAEFFER
INSCHO
GORE
REA

LINE NO.	DESCRIPTION	END OF FORECASTED PERIOD [1]	Updated END OF BASE PERIOD	MOST RECENT CALENDAR YEARS - AS REPORTED										
				2023	2019	2018	2017	2016	2015	2014	2013	2012	2011	2010
1	CAPITAL STRUCTURE:													
2	(BASED ON YEAR-END ACCOUNTS)													
3	SHORT-TERM DEBT (\$000)	11,601	8,163	17,629	51,840	32,188	34,268	21,860	7,375	27,826	7,014	0	0	0
4	LONG-TERM DEBT (\$000)	297,375	256,375	251,375	218,375	192,375	154,375	142,375	127,375	114,375	118,585	98,335	98,335	93,335
5	PREFERRED STOCK (\$000)	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
6	COMMON EQUITY (\$000)	343,581	303,195	291,029	265,984	224,667	186,263	168,685	153,333	132,986	120,305	114,423	110,501	100,386
7	TOTAL	652,556	567,733	560,032	536,199	449,230	374,906	332,920	288,083	275,187	245,904	212,758	208,836	193,721
8	CONDENSED INCOME STATEMENT DATA: (\$000)													
9	OPERATING REVENUES	150,821	165,046	189,336	213,420	157,386	131,005	137,928	143,589	137,145	108,656	131,960	168,059	137,501
10	OPERATING EXPENSES (EXCLUDING FEDERAL AND STATE TAXES)	123,475	130,695	151,712	179,936	134,936	109,123	115,472	117,759	115,681	91,085	110,672	144,427	119,443
11	STATE INCOME TAX (CURRENT)	685	1,124	1,346	1,160	751	332	678	1,074	855	664	877	1,407	282
12	FEDERAL INCOME TAX (CURRENT)	2,030	4,300	4,657	4,181	2,339	3,604	2,531	3,108	5,334	3,858	7,201	5,964	4,792
13	FEDERAL AND STATE INCOME TAX NET	2,716	5,424	6,004	5,342	3,090	3,936	3,209	4,182	6,189	4,522	8,078	7,371	5,074
14	INVESTMENT TAX CREDITS	(1)	(9)	(13)	(13)	(19)	(22)	(24)	171	(36)	(53)	(66)	(75)	(80)
15	OPERATING INCOME	24,631	28,936	31,633	28,155	19,379	17,968	19,271	21,477	15,311	13,102	13,276	16,336	13,064
16	AFUDC	1,621	1,167	(549)	150	210	131	218	151	108	59	106	152	99
17	OTHER INCOME NET	324	5,573	5,519	6,088	863	1,066	2,863	2,598	3,494	2,270	3,461	1,098	2,340
18	INCOME AVAILABLE FOR FIXED CHARGES	26,575	35,676	36,603	34,393	20,452	19,165	22,352	24,226	18,913	15,431	16,843	17,586	15,503
19	INTEREST CHARGES	14,752	12,307	11,558	10,077	8,048	7,588	7,001	6,379	6,232	5,550	5,721	5,513	5,067
20	NET INCOME	11,824	23,369	25,045	24,316	12,404	11,577	15,351	17,847	12,681	9,881	11,122	12,073	10,436
21	CUMULATIVE CHANGE IN ACCTG PRIN	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
22	EARNINGS AVAILABLE FOR COMMON EQUITY	11,824	23,369	25,045	24,316	12,404	11,577	15,351	17,847	12,681	9,881	11,122	12,073	10,436
23	AFUDC - % OF NET INCOME	13.71%	4.99%	-2.19%	0.62%	1.69%	1.13%	1.42%	0.85%	0.85%	0.60%	0.95%	1.26%	0.95%
24	AFUDC - % OF EARNINGS AVAILABLE FOR COMMON EQUITY	13.71%	4.99%	-2.19%	0.62%	1.69%	1.13%	1.42%	0.85%	0.85%	0.60%	0.95%	1.26%	0.95%

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

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2024 - 00092
COMPARATIVE FINANCIAL DATA
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 K
SHEET 3 OF 4
WITNESSES: SHAEFFER
INSCHO
GORE
REA

LINE NO.	DESCRIPTION	END OF FORECASTED PERIOD	Updated END OF BASE PERIOD	MOST RECENT CALENDAR YEARS - AS REPORTED										
				2023	2019	2018	2017	2016	2015	2014	2013	2012	2011	2010
1	<u>COSTS OF CAPITAL</u>													
2	EMBEDDED COST OF SHORT-TERM DEBT (%)	5.25%	5.79%	6.19%	4.48%	0.20%	0.23%	1.93%	2.86%	1.73%	1.21%	0.72%	0.81%	0.71%
3	EMBEDDED COST OF LONG-TERM DEBT (%)	4.91%	4.70%	4.68%	4.40%	4.40%	4.96%	5.11%	5.27%	5.34%	5.34%	5.82%	5.82%	5.89%
4	EMBEDDED COST OF PREFERRED STOCK (%)	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
5	<u>FIXED CHARGE COVERAGE:</u>													
6	PRE-TAX INTEREST COVERAGE	2.11	3.58	3.56	3.99	2.97	3.08	3.73	4.56	4.08	3.61	4.41	4.61	4.11
7	PRE-TAX INTEREST COVERAGE (EXCLUDING AFUDC)	1.88	3.24	3.73	3.93	2.90	3.02	3.62	4.46	4.00	3.57	4.33	4.49	4.03
8	AFTER TAX INTEREST COVERAGE	1.90	3.10	3.07	3.45	2.58	2.55	3.26	3.87	3.07	2.80	2.98	3.25	3.10
9	AFTER TAX INTEREST COVERAGE (EXCLUDING AFUDC)	1.69	2.80	3.21	3.40	2.52	2.51	3.16	3.77	3.02	2.77	2.93	3.16	3.04
10	INDENTURE PROVISION COVERAGE	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
11	AFTER TAX FIXED CHARGE COVERAGE	0.90	2.10	2.07	2.45	1.58	1.55	2.26	2.87	2.07	1.80	1.98	2.25	2.10
12	<u>STOCK AND BOND RATINGS:</u>													
13	MOODY'S BOND RATING	N/A	All Columbia Gas of Kentucky, Inc's. stock is held by NiSource Distribution Group, Inc. The stock is not publicly traded.											
14	S&P BOND RATING	N/A												
15	MOODY'S PREFERRED STOCK RATING	N/A												
16	S&P PREFERRED STOCK RATING	N/A												
17	<u>COMMON STOCK RELATED DATA:</u>													
18	SHARES OUTSTANDING YEAR END (000)	952,248	952,248	952,248	952,248	952,248	952,248	952,248	952,248	952,248	952,248	952,248	952,248	952,248
19	SHARES OUTSTANDING - WEIGHTED													
20	AVERAGE (MONTHLY) (000)	952,248	952,248	952,248	952,248	952,248	952,248	952,248	952,248	952,248	952,248	952,248	952,248	952,248
21	EARNINGS PER SHARE - WEIGHTED AVG. (\$)	12.42	24.54	26.30	25.54	13.03	12.16	16.12	18.74	13.32	10.38	11.68	12.68	10.96
22	DIVIDENDS PAID PER SHARE (\$)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4.20	8.40	2.10	2.10
23	DIVIDENDS DECLARED PER SHARE (\$)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4.20	8.40	2.10	2.10
24	DIVIDEND PAYOUT RATIO (DECLARED BASIS) (%)	0%	0%	0%	0%	0%	0%	0%	0%	0%	40%	72%	17%	19%
25	MARKET PRICE - HIGH (LOW)													
26	1ST QUARTER - HIGH (\$)	N/A	All Columbia Gas of Kentucky, Inc's. stock is held by NiSource Distribution Group, Inc. The stock is not publicly traded.											
27	1ST QUARTER - LOW (\$)	N/A												
28	2ND QUARTER - HIGH (\$)	N/A												
29	2ND QUARTER - LOW (\$)	N/A												
30	3RD QUARTER - HIGH (\$)	N/A												
31	3RD QUARTER - LOW (\$)	N/A												
32	4TH QUARTER - HIGH (\$)	N/A												
33	4TH QUARTER - LOW (\$)	N/A												
34	BOOK VALUE PER SHARE (YEAR-END) (\$)	360.81	318.40	305.62	279.32	235.93	195.60	177.14	161.02	139.65	126.34	120.16	116.04	105.42

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2024 - 00092
COMPARATIVE FINANCIAL DATA
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 K
SHEET 4 OF 4
WITNESSES: SHAEFFER
INSCHO
GORE
REA

LINE NO.	DESCRIPTION	END OF FORECASTED PERIOD	Updated END OF BASE PERIOD	MOST RECENT CALENDAR YEARS - AS REPORTED										
				2023	2022	2021	2020	2019	2018	2017	2016	2015	2014	2013
1	RATE OF RETURN MEARSURES:													
2	RETURN ON COMMON EQUITY (AVERAGE)	3.7%	10.2%	9.0%	9.9%	6.0%	6.5%	9.5%	12.5%	10.0%	8.4%	9.9%	11.4%	12.0%
3	RETURN ON TOTAL CAPITAL (AVERAGE)	2.0%	5.5%	5.8%	5.7%	4.7%	5.1%	6.2%	7.6%	5.9%	5.7%	6.3%	8.1%	6.5%
4	RETURN ON NET PLANT IN SERVICE (AVERAGE)	3.7%	6.0%	5.4%	5.4%	4.3%	4.5%	5.4%	6.7%	5.2%	4.9%	5.5%	7.6%	6.7%
5	OTHER FINANCIAL AND OPERATING DATA:													
6	MIX OF SALES: (MMcf)													
7	RESIDENTIAL	7,449	6,954	6,127	7,258	6,869	6,636	6,790	7,156	5,884	5,993	6,292	7,511	7,010
8	COMMERCIAL	4,366	4,290	3,828	4,223	3,742	3,429	3,689	3,810	3,143	3,072	3,157	3,613	3,401
9	INDUSTRIAL	208	221	236	242	275	251	342	207	101	242	194	133	299
10	PUBLIC AUTHORITIES	10	9	8	10	11	10	11	11	10	10	12	17	18
11	OTHER	0	1	(0)	(0)	2	0	0	0	0	0	0	0	0
12	TOTAL MIX OF SALES	12,034	11,476	10,200	11,733	10,899	10,326	10,832	11,184	9,138	9,317	9,655	11,274	10,728
13	MIX OF FUEL: (MMcf)													
14	COLUMBIA GAS TRANSMISSION CORP.	0	0	0	0	0	0	0	0	0	0	0	0	0
15	OTHER	0	0	0	0	0	0	0	0	0	0	0	0	0
16	TOTAL MIX OF FUEL	0	0	0	0	0	0	0	0	0	0	0	0	0
17	COMPOSITE DEPRECIATION RATE	3.23%	2.79%	2.53%	2.08%	2.28%	2.51%	2.54%	1.77%	1.90%	2.05%	2.02%	2.02%	2.02%

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

Description of Filing Requirement:

A narrative description and explanation of all proposed tariff changes;

Response:

Please refer to the testimony of Judy M. Cooper located at Tab 19 for a narrative description of all proposed tariff changes. Proposed tariff sheets in a marked format are contained in Tab 8.

Responsible Witness:

Judy M. Cooper

SCHEDULE L

RATES AND TARIFFS

COLUMBIA GAS OF KENTUCKY, INC.

CASE NO. 2024 - 00092

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

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

<u>SCHEDULE</u>	<u>PROVIDED</u>	<u>DESCRIPTION</u>
L	SHEET 1 OF 1	NARRATIVE RATIONALE FOR TARIFF CHANGES
L.1	N/A	NEW OR REVISED PROPOSED TARIFFS
L.2	N/A	REVISED CURRENT TARIFFS - REDLINED

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2024 - 00092
NARRATIVE RATIONALE FOR TARIFF CHANGES
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2025

TYPE OF FILING: _____ ORIGINAL ___X___ UPDATED
Workpaper Reference No(s). _____

SCHEDULE L
SHEET 1 OF 1
WITNESS: COOPER

No update required for Schedule L

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

Description of Filing Requirement:

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

Response:

Please refer to the attached Schedule M.

Responsible Witness:

Julie C. Wozniak

SCHEDULE M

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

Columbia Gas of Kentucky, Inc.
Case No. 2024-00092
Revenues At Present and Proposed Rates
For the 12 Months Ended August 31, 2024
(Gas Service)

Data: ☒ Base Period ☐ Forecasted Period
TYPE OF FILING: ☐ ORIGINAL ☒ UPDATED
Work Paper Reference No(s):
12 Mos Actual / 0 Mos Forecasted

Schedule M
Page 1 of 3
Witness: J. C. Wozniak

Line No.	Description	Sept-23	Oct-23	Nov-23	Dec-23	Jan-24	Feb-24	Mar-24	Apr-24	May-24	Jun-24	Jul-24	Aug-24	Total
1	Revenue by Customer Class	(Act)	(Act)	(Act)	(Act)	(Act)	(Act)	(Act)	(Act)	(Act)	(Act)	(Act)	(Act)	
2	Residential Sales [4]	\$ 3,130,094	\$ 3,568,077	\$ 5,943,959	\$ 12,881,860	\$ 17,402,110	\$ 16,369,670	\$ 10,780,473	\$ 7,489,288	\$ 4,070,744	\$ 3,417,516	\$ 3,170,145	\$ 3,122,322	\$ 91,346,259
3	Commercial Sales [4]	1,791,017	1,940,431	2,761,626	5,513,754	7,364,334	6,698,126	4,075,278	3,059,165	2,047,648	1,869,115	1,773,564	1,706,412	40,600,470
4	Industrial Sales [4]	67,180	143,307	223,645	20,584	257,491	246,269	142,937	130,019	109,261	98,148	116,058	93,405	1,648,303
5	Other Sales	(1,444)	543	2,696	4,347	3,117	(1,105)	(7,222)	2,443	(4,519)	(77)	21	19	(1,180)
6	Public Utilities [4]	<u>10,633</u>	<u>(3,994)</u>	<u>3,606</u>	<u>6,393</u>	<u>12,008</u>	<u>13,186</u>	<u>13,318</u>	<u>6,053</u>	<u>5,356</u>	<u>2,938</u>	<u>4,202</u>	<u>2,298</u>	<u>75,996</u>
7	Total Sales	\$ 4,997,481	\$ 5,648,364	\$ 8,935,531	\$ 18,426,937	\$ 25,039,061	\$ 23,326,147	\$ 15,004,785	\$ 10,686,967	\$ 6,228,489	\$ 5,387,641	\$ 5,063,990	\$ 4,924,456	\$ 133,669,848
8	Transportation [1] [4]	1,289,885	1,582,272	2,078,773	2,566,620	3,292,819	2,660,424	2,481,051	1,617,538	1,381,743	1,384,085	1,185,213	1,256,583	22,777,007
9	Other Revenue [2] [5]	342,753	2,175,083	6,450,600	2,433,456	1,170,371	(4,671,378)	(1,796,963)	(2,443,395)	(580,738)	292,490	118,023	59,986	3,550,288
10	Total Operating Revenues	<u>\$ 6,630,118</u>	<u>\$ 9,405,718</u>	<u>\$ 17,464,904</u>	<u>\$ 23,427,013</u>	<u>\$ 29,502,251</u>	<u>\$ 21,315,194</u>	<u>\$ 15,688,873</u>	<u>\$ 9,861,110</u>	<u>\$ 7,029,495</u>	<u>\$ 7,064,216</u>	<u>\$ 6,367,226</u>	<u>\$ 6,241,026</u>	<u>\$ 159,997,143</u>
11	Gas Cost Revenue	1,295,557	2,175,385	6,433,342	8,199,199	11,910,838	5,905,956	3,255,983	2,127,375	1,160,097	1,294,189	1,037,069	817,956	45,612,948
12	Total Revenue (Excluding Gas Cost)	<u>\$ 5,334,562</u>	<u>\$ 7,230,333</u>	<u>\$ 11,031,562</u>	<u>\$ 15,227,814</u>	<u>\$ 17,591,412</u>	<u>\$ 15,409,238</u>	<u>\$ 12,432,890</u>	<u>\$ 7,733,735</u>	<u>\$ 5,869,397</u>	<u>\$ 5,770,027</u>	<u>\$ 5,330,156</u>	<u>\$ 5,423,069</u>	<u>\$ 114,384,195</u>
13	Mcf by Customer Class [3]	(Act)	(Act)	(Act)	(Act)	(Act)	(Act)	(Act)	(Act)	(Act)	(Act)	(Act)	(Act)	
14	Residential Sales	101,507	151,059	416,726	985,219	1,469,057	1,302,398	826,064	584,796	218,721	125,805	97,815	91,956	6,371,121
15	Commercial Sales	154,115	146,928	271,224	573,821	843,195	722,273	462,563	343,191	182,210	136,246	118,505	110,634	4,064,906
16	Industrial Sales	10,641	22,994	36,784	(3,995)	34,398	32,649	25,009	22,370	18,544	15,447	16,746	13,839	245,427
17	Other Sales	9	128	634	326	446	(170)	(826)	560	(1,036)	(99)	4	4	(21)
18	Public Utilities	<u>991</u>	<u>(512)</u>	<u>411</u>	<u>1,064</u>	<u>1,714</u>	<u>1,739</u>	<u>1,736</u>	<u>1,070</u>	<u>749</u>	<u>238</u>	<u>417</u>	<u>74</u>	<u>9,691</u>
19	Total Sales	267,263	320,596	725,779	1,556,435	2,348,809	2,058,889	1,314,547	951,987	419,189	277,637	233,487	216,507	10,691,124
20	Transportation	1,573,470	1,751,417	1,907,528	2,039,396	2,612,479	2,078,769	2,314,740	1,683,831	1,486,234	1,679,989	1,222,740	1,419,246	21,769,837
21	Total Volumes	<u>1,840,733</u>	<u>2,072,013</u>	<u>2,633,306</u>	<u>3,595,831</u>	<u>4,961,288</u>	<u>4,137,658</u>	<u>3,629,287</u>	<u>2,635,819</u>	<u>1,905,423</u>	<u>1,957,626</u>	<u>1,456,227</u>	<u>1,635,753</u>	<u>32,460,961</u>

[1] Transportation revenue includes unbilled revenue for twelve months of actual.
[2] Other Revenue includes unbilled sales revenue for twelve months of actual.
[3] Actual Mcf by Customer Class does not include unbilled Mcf.
[4] Excludes SMRP billed revenues for twelve months of actuals.
[5] Excludes monthly adjustment for SMRP earned revenue recognition.

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

Description of Filing Requirement:

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

Response:

Please refer to the attached Schedule N.

Responsible Witness:

Greg Macias

SCHEDULE N

REVENUE SUMMARY FOR BASE PERIOD 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>PROVIDED</u>	<u>DESCRIPTION</u>
N	SHEET 1 OF 1	TYPICAL BILL COMPARISON UNDER PRESENT AND PROPOSED RATES FOR ALL CUSTOMER CLASSES

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2024 - 00092
NARRATIVE RATIONALE FOR TARIFF CHANGES
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2025

TYPE OF FILING: _____ ORIGINAL ___X___ UPDATED
Workpaper Reference No(s). _____

SCHEDULE N
SHEET 1 OF 1
WITNESS: MACIAS

No update required for Schedule L