

TAB 26

807 KAR 5:001 Section 16(7)(a)

Direct Testimony of

Julie C. Wozniak

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

In the matter of:)
)
ELECTRONIC APPLICATION OF) Case No. 2026-00099
COLUMBIA GAS OF KENTUCKY, INC.)
FOR AN ADJUSTMENT OF RATES;)
APPROVAL OF DEPRECIATION STUDY;)
APPROVAL OF TARIFF REVISIONS; AND)
OTHER RELIEF)

**PREPARED DIRECT TESTIMONY OF
JULIE C. WOZNIAK
ON BEHALF OF COLUMBIA GAS OF KENTUCKY, INC.**

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May 20, 2026

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VERIFICATION OF JULIE C. WOZNIAK

STATE OF OHIO)
)
COUNTY OF FRANKLIN)


Julie C. Wozniak, Manager, Regulatory Studies for NiSource Corporate Services Company, on behalf of Columbia Gas of Kentucky, Inc., being duly sworn, states that she has drafted and/or supervised the preparation of testimony and certain standard filing requirements in the above-referenced case and that the matters and things set forth therein are true and accurate to the best of her knowledge, information and belief, formed after reasonable inquiry.



Julie C. Wozniak

The foregoing Verification was signed, acknowledged and sworn to before me this 14 day of May 2026, by Julie C. Wozniak.

Ashley G. LaRock
Attorney At Law
Notary Public, State of Ohio
My Commission has no expiration date
Sec. 147.03 R.C.



Notary Commission No. NA

Commission expiration: NA

PREPARED DIRECT TESTIMONY OF JULIE C. WOZNIAK

1 **I. INTRODUCTION**

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

3 A: My name is Julie C. Wozniak and my business address is 290 West
4 Nationwide Boulevard, Columbus, Ohio, 43215.

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

6 A: I am employed by NiSource Corporate Services Company (“NCSC”), a
7 management and services subsidiary of NiSource Inc. (“NiSource”) and an
8 affiliate of Columbia Gas of Kentucky, Inc. (“Columbia” or “the Company”),
9 as Manager of Regulatory Studies in the Rates and Regulatory Department
10 at NCSC. As a Manager in the Rates and Regulatory Department for NCSC,
11 my principal responsibilities include planning, preparation, and oversight
12 of the revenue requirement and cost of service for base rate proceedings;
13 providing support for various informational and rate filings; and other
14 duties as assigned. NCSC provides, among other services, regulatory-
15 related services for the NiSource distribution companies, including
16 Columbia.

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

18 A: I graduated from The Ohio State University with a Bachelor of Science
19 degree in Business Administration with an Accounting Major in 1992 and

1 with a Master's Degree in Business Administration from the University of
2 Dayton in 1999. I began my career in 1992 as a staff auditor for a public
3 accounting firm, and later audit senior, serving a variety of manufacturing
4 and public utility clients including then Columbia Gas, Inc. In October
5 1996, I joined the Columbia Gas System as a financial analyst and have held
6 several positions within the company over the years, including Lead
7 Financial Analyst, Accounting Manager (Merchant Energy and Special
8 Studies), Director, Consolidation Accounting and later, Controller, State
9 Accounting, supporting and supervising functions for multiple NiSource
10 companies. From October 2014 through July 2015, I also served as the
11 Finance Function Transition Lead on the project team working to spin-off
12 the Columbia Pipeline Group. In August 2017, I assumed the role of
13 Director, Employee Benefits Administration and in May 2019, I assumed
14 the role of Director, Transformation and Special Projects supporting
15 insurance special projects and the Finance transition associated with the
16 sale of the Bay State Gas Company d/b/a Columbia Gas of Massachusetts
17 assets. I became the Manager of Regulatory Studies, supporting NiSource
18 operating companies, including Columbia, in March 2021.

19 I am a Certified Public Accountant ("CPA") and a member of the
20 Ohio Society of Certified Public Accountants and American Institute of

1 Certified Public Accountants. I have attended ratemaking workshops and
2 other professional education seminars to maintain my CPA license.

3 **Q: Have you previously testified before any regulatory commissions?**

4 A: I have previously submitted testimony under my maiden name, Julie C.
5 Harold, to the State Corporate Commission regarding affiliate charges on
6 behalf of Columbia Gas of Virginia, Inc. (“CVA”) in Case Numbers
7 PUE-2005-0098 and PUE-2005-0100, and under my married name, Julie C.
8 Wozniak in support of the earnings test, the development of the cost of
9 service, and the proposed revenue increase on behalf of CVA in Case
10 Number PUE-2022-00036 and in support of cash working capital
11 requirements on behalf of CVA in Case Number PUR-2024-00030 and on
12 behalf of Columbia Gas of Maryland, Inc. in Case Number 9701.

13 **Q: Have you previously testified before the Kentucky Public Service**
14 **Commission?**

15 A: I have previously submitted testimony and testified in support of the
16 development of revenues on behalf of Columbia in Case Number 2024-
17 00092¹.

18 **Q: What is the purpose of your testimony?**

¹ *In the Matter of: Electronic Application of Columbia Gas of Kentucky, Inc., for an Adjustment of Rates; Approval of Depreciation Study; Approval of Tariff Revisions; and Other Relief*, Case No. 2024-00092, (Ky. P.S.C., May 23, 2024).

1 A: I am supporting the development of revenues for both the Base Period and
 2 Forecasted Test Period.

3 **Q: What Filing Requirements will you be supporting?**

4 A: I will sponsor and support the following Filing Requirements:

5

| Filing Requirement | Description | Tab |
|-----------------------------------|--|------------|
| 807 KAR 5:001 Section 16(6)(a) | Financial data for the forecasted periods shall be presented in the form of pro forma adjustment for the base period | 11 |
| 807 KAR 5:001 Section 16(6)(b) | Forecasted adjustments shall be limited to the twelve (12) months immediately following the suspension period | 12 |
| 807 KAR 5:001 Section 16(7)(c) | A complete description which may be filed in written testimony form, of all factors used in preparing the utility's forecast period. All econometric models, variables, assumptions, escalation factors, contingency provisions, and changes in activity levels shall be quantified, explained, and properly supported | 34 |
| 807 KAR 5:001 Section 16(7)(h) | A financial forecast corresponding to each of the three (3) forecasted years included in the capital construction budget. The financial forecast shall be supported by the underlying assumptions made in projecting the results of operations. | 39 |

| | | |
|-----------------------------------|--|----|
| 807 KAR 5:001 Section 16(8)(a) | A financial summary for both the base period and the forecasted period that details how the utility derived the amount of the requested revenue increase. | 72 |
| 807 KAR 5:001 Section 16(8)(d) | Summary of jurisdictional adjustments to operating income by major account with supporting schedules for individual adjustments and jurisdictional factors | 75 |
| 807 KAR 5:001 Section 16(8)(i) | 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 forecasted period | 80 |
| 807 KAR 5:001 Section 16(8)(m) | A revenue summary for both the base period and forecasted period with supporting schedules, which provide detailed billing analysis for all customer classes. | 84 |

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2 **Q: Are you sponsoring any attachments to your testimony?**

3 A: Yes. I am sponsoring JCW-1 – calculation of gas cost uncollectible charge.

4 **Q: For each of the documents included within the Filing Requirements and**
5 **the attachment that you are supporting, were they prepared by you or**
6 **someone working under your supervision, and did you review each of**
7 **the documents included within the Filing Requirements that you are co-**
8 **sponsoring?**

9 A: Yes.

1 **II. TEST PERIODS**

2 **Q: What are the test periods that you will be addressing in this testimony?**

3 A: I will be addressing the twelve-month period ending August 31, 2026, as
4 the Base Period, as well as the twelve months ending December 31, 2027, as
5 the Forecasted Test Period.

6 **III. PROCESS FOR DEVELOPING BILLS AND THROUGHPUT TO**
7 **CALCULATE REVENUE**

8 **Q: What process is undertaken to produce the number of bills used to**
9 **calculate revenue in this case?**

10 A: The detail supporting the number of bills used for the Forecasted Test
11 Period is found in Workpaper WPM-B. Forecasted active customer counts
12 are first determined on a total company basis by customer class, by type of
13 service, (sales/CHOICE/transportation) by month in Columbia's forecast
14 supported by Columbia Witness Girata. Large customers individually
15 forecasted by the Major Accounts group are identified separately from the
16 total forecast. The remaining non-Major Accounts commercial and
17 industrial customer counts in the forecast are then spread for each month
18 of the test period by type of service, by customer class, by rate schedule
19 based on the latest twelve months of historical experience ending December
20 31, 2025. Bill counts for the Major Accounts customers are adjusted to reflect

1 customers who are expected to either discontinue or add service during the
2 forecasted period as shown in Workpaper WPM-D. The bills are
3 accumulated based upon which rate schedule the customer was on as of
4 December 31, 2025.

5 Additionally, an adjustment is made to the number of forecasted
6 bills to reflect final billed customers because the forecast is based on
7 projected active customers. Customers who are final billed are coded
8 inactive and are not counted for the month even though they are billed a
9 customer charge for their final month of service. Because Columbia does
10 not forecast final bills, Columbia considers the historical final bill counts to
11 be representative of what can be expected during the Forecasted Test
12 Period. As a result, final bills are added to the active bills used in the
13 forecast to price customer charge revenue in this case. Forecasted Test
14 Period bills are then taken from Workpaper WPM-B and used to price
15 customer charge revenue at current rates in Schedule M-2.2 and proposed
16 rates in Schedule M-2.3.

17 The total customer counts for the Base Period are determined using
18 six months of actual customer bills from September 2025 through February
19 2026 and six months of forecasted bills through August 2026.

1 **Q: What process is used to develop the throughput in Mcf used to calculate**
2 **revenue in this case?**

3 A: Workpaper WPM-C details the throughput in Mcf used to calculate
4 revenue in this case. Like the methodology used to produce the number of
5 bills, forecasted Mcf are first determined on a total company basis by
6 customer class, by type of service, and by month in Columbia's forecast
7 supported by Columbia Witness Girata. Forecasted throughput associated
8 with Major Accounts customers is identified separately from the total
9 forecast based upon the individual large customer forecast performed by
10 the Major Accounts group. The remaining non-Major Accounts throughput
11 is then spread for each month of the Forecasted Test Period by type of
12 service, by customer class, and by rate schedule based on the latest twelve
13 months of historical experience ending December 31, 2025. Throughput is
14 accumulated based upon which rate schedule the customers were on at
15 December 31, 2025.

16 If adjustments were expected due to Major Accounts customers
17 either discontinuing or adding service during the Forecasted Test Period, it
18 would be shown in Workpaper WPM-D. Additionally, Workpaper WPM-
19 D would reflect any anticipated significant usage changes for Major
20 Accounts customers during the Forecasted Test Period. However, no

1 adjustments were made in this case. If adjustment volumes were expected
2 in Workpaper WPM-D, they would then be recorded in Workpaper WPM-
3 C to arrive at the total adjusted volume forecast used to price revenue for
4 the forecasted period.

5 The throughput for the Base Period is determined using six months
6 of actual volumes from September 2025 through February 2026 and six
7 months of forecasted volumes through August 2026.

8 **Q: How were the non-Major Accounts commercial and industrial forecasted**
9 **volumes in Workpaper WPM-C split by rate block?**

10 A: The spread of non-Major Accounts commercial and industrial throughput
11 is performed at the individual customer level by month based on historical
12 experience for the twelve months ended December 31, 2025. Each
13 customer's forecasted monthly throughput is then split among the rate
14 blocks pertaining to that customer's rate schedule and then accumulated by
15 rate block and shown in Workpaper WPM-C.

16 **Q: How was the gas cost revenue calculated for the Forecasted Test Period?**

17 A: Columbia's Commission-approved gas cost recovery rate, effective March
18 2, 2026, was applied to volumes (Mcf) for each month of the Forecasted Test
19 Period based on rate class. Calculations are shown on Workpaper WPM-A.

20 **IV. SCHEDULE M**

1 **Q: Please describe Schedule M.**

2 A: Schedule M summarizes total forecasted revenue by customer class, by
3 month at both current and proposed rates. Revenue at current rates is
4 summarized from Schedule M-2.2 and revenue at proposed rates is
5 summarized from Schedule M-2.3.

6 **Q: Please describe Schedule M-2.1.**

7 A: Schedule M-2.1 shows the comparison of revenue at current rates and
8 revenue at proposed rates by rate classification. Columns B (Forecasted
9 Bills), C (Forecasted Mcf), and D (Revenue at Current Rates) are recorded
10 from Schedule M-2.2. Column G (Revenue at Proposed Rates) is recorded
11 from Schedule M-2.3. Column E (D-2.6/D-2.7 Rate Making Adjustments) is
12 utilized to reflect any ratemaking adjustments that come through the cost
13 of service. The difference between revenue at proposed rates and revenue
14 at current rates is shown in column H with the corresponding percentage
15 change shown in column I.

16 **Q: Please explain how the gas cost uncollectible rate is calculated.**

17 A: The calculation of the gas cost uncollectible charge utilized in Schedule M
18 2.3 is in Attachment JCW-1. The uncollectible charge is calculated by
19 multiplying the total commodity cost of gas effective March 2, 2026 and the
20 net charge off rate which is provided by Columbia Witness Davis in

1 Workpaper WPD-2.7.D (2) as Attachment END-1. The resulting rate is used
2 to price out the gas cost uncollectible revenue at proposed rates.

3 **Q: How was the Forecasted Test Period revenue at current rates developed**
4 **in Schedule M-2.2?**

5 A: Forecasted Test Period bills from Workpaper WPM-B and Forecasted Test
6 Period volumes from Workpaper WPM-C are recorded in Schedule M-2.2
7 by month by rate class. Forecasted Test Period bills and volumes for each
8 month for each rate class are then multiplied by the applicable current rates
9 in column C to develop the Forecasted Test Period revenue at current rates.

10 **Q: How was the Forecasted Test Period revenue at proposed rates developed**
11 **in Schedule M-2.3?**

12 A: Forecasted Test Period bills and volumes in Schedule M-2.3 are identical to
13 Schedule M-2.2. Forecasted Test Period bills and volumes for each month
14 for each rate class are then multiplied by the applicable proposed rates in
15 column C. The result is the Forecasted Test Period revenue at proposed
16 rates.

17 **V. OTHER ITEMS**

18 **Q: Are there any revenues associated with Safety Modification and**
19 **Replacement Program (SMRP) included in the case?**

1 A: Yes. Columbia is requesting that SMRP capital investments placed in service
2 during calendar years 2023 and 2024 be moved into base rates, as reflected in
3 the testimony of Columbia Witness Black. Accordingly, the SMRP revenues
4 associated with the 2023 and 2024 capital investments are reflected in
5 Schedule M at current rates and are therefore removed from the SMRP rider.
6 As shown on pages 6 through 14 of Schedule M-2.2B for the Base Period and
7 pages 8 through 20 of Schedule M-2.2 for the Forecasted Test Period, the
8 SMRP revenues attributable to the 2023 and 2024 investments are calculated
9 by multiplying the applicable SMRP rates by the corresponding monthly
10 billing volumes by rate schedule. Further, Schedule D-2.6 details the
11 ratemaking adjustment that removes 2023 and 2024 SMRP revenues, by
12 customer class and customer type, from Forecasted Test Period revenues.
13 This adjustment is also reflected on Schedule M 2.1, column E, together with
14 Schedule D-2.7 Adjustment 4.3 (uncollectible gas cost revenue). The proposed
15 2023 and 2024 SMRP revenues shown on pages 8 through 20 of Schedule M-
16 2.3 are reset to zero due to Columbia's request to roll them into base rates.
17 Revenues associated with 2025, 2026, and 2027 SMRP capital investments are
18 not reflected in Schedule M revenues and remain recoverable through the
19 SMRP rider. For informational purposes only, Workpaper WPM-E.2 shows
20 these revenues at current rates.

1 Q: Does this complete your Prepared Direct Testimony?

2 A: Yes.

Attachment JCW-1

Columbia Gas of Kentucky, Inc.
Calculation of Gas Cost Uncollectible Charge Utilized in Schedule M 2.3
Calculated Using Gas Costs as of March 2, 2026

| <u>Line No.</u> | <u>Description</u> | <u>Reference</u> | <u>Rate</u> \$ |
|-----------------|-----------------------------|---|-----------------------|
| 1 | Commodity Rate | Sch. 1 , L. 19, Col. 3 (March 2026 GCA) | <u>3.6958</u> |
| 2 | Total Commodity Cost of Gas | | 3.6958 per Mcf |
| 3 | Net-Charge off Rate | Workpaper WPD-2.7D(2) | 0.44600% |
| 4 | Uncollectible Gas Cost Rate | (Line 2 x Line 3) | 0.0165 per Mcf |