

Test Year: January 1, 2017 to December 31, 2017

Date Certain: December 31, 2016

### Section C

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OHIO GAS COMPANY  
CASE NO. 17-1139-GA-AIR  
JURISDICTIONAL PROFORMA INCOME STATEMENT  
12 MONTHS ENDED DECEMBER 31 2017

Schedule C-1  
Page 1 of 1

Data: 0 Actual 12 Estimated

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Work Paper Reference No(s): No Applicable Work Paper

Witness Responsible: Kim A. Watkins

LINE NO.	(A)	ADJUSTED REVENUE & EXPENSES (B)	PROPOSED INCREASE (C)	PROFORMA REVENUES & EXPENSES (D)
1	OPERATING REVENUES	\$ 13,204,030	\$ 3,237,346	\$ 16,441,376
2	OPERATING EXPENSES			
3	OPERATING EXPENSES - TRANSMISSION	361,624	-	361,624
4	OPERATING EXPENSES - DISTRIBUTION	2,024,459	-	2,024,459
5	OPERATING EXPENSES - CUSTOMER ACCOUNTS	1,328,909	-	1,328,909
6	OPERATING EXPENSES - CUSTOMER SERVICE	5,891	-	5,891
7	OPERATING EXPENSES - SALES	156,183	-	156,183
8	OPERATING EXPENSES - ADMINISTRATIVE AND GENERAL	3,051,716	-	3,051,716
9	TOTAL OPERATING EXPENSES	6,928,782	-	6,928,782
10	MAINTENANCE EXPENSES			
11	MAINTENANCE EXPENSES - TRANSMISSION	177,571	-	177,571
12	MAINTENANCE EXPENSES - DISTRIBUTION	888,746	-	888,746
13	MAINTENANCE EXPENSES - ADMINISTRATIVE & GENERAL	10,482	-	10,482
14	TOTAL MAINTENANCE EXPENSES	1,076,799	-	1,076,799
15				
16	DEPRECIATION EXPENSE	2,561,069	-	2,561,069
17	TAXES OTHER THAN INCOME TAXES			
18	GROSS RECEIPTS TAX	709,796	153,774	863,570
19	FEDERAL UNEMPLOYMENT	10,143	-	10,143
20	FEDERAL FICA	354,410	-	354,410
21	PUCO ASSESSMENT	17,862	-	17,862
22	UNEMPLOYMENT	2,202	-	2,202
23	USE	12,815	-	12,815
24	EMPLOYER'S EXCISE	641	-	641
25	CONSUMERS COUNSEL	1,497	-	1,497
26	PUCO SAFETY AUDIT	2,136	-	2,136
27	MCF TAX	181,725	-	181,725
28	PROPERTY TAX	796,946	-	796,946
29	MISC	-	-	-
30	TRF TO CLEARING ACCTS	(78,853)	-	(78,853)
31	TOTAL TAXES OTHER THAN INCOME TAXES	2,011,320	153,774	2,165,094
32				
33	INCOME TAXES			
34	INCOME TAXES - ACCRUAL ONLY	533,342	1,048,414	1,581,756
35	PROV FOR DEF INC TAXES	(333,296)	-	(333,296)
36	INVEST TAX CREDIT ADJ	(2,626)	-	(2,626)
37	TOTAL INCOME TAXES	197,420	1,048,414	1,245,834
38				
39	TOTAL OPERATING EXPENSES	12,775,390	1,202,188	13,977,578
40				
41	NET OPERATING INCOME	\$ 428,640	\$ 2,035,158	\$ 2,463,798
42	RATE BASE	\$ 27,375,528		\$ 27,375,528
43	RATE OF RETURN	1.57%		9.00%

OHIO GAS COMPANY  
CASE NO. 17-1139-GA-AIR  
OPERATING REVENUE AND EXPENSES BY ACCOUNTS - JURISDICTIONAL ALLOCATION  
12 MONTHS ENDED DECEMBER 31 2017

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Witness Responsible: Kim A. Watkins

LINE NO.	ACCT NO. (A)	ACCOUNT TITLE (B)	UNADJUSTED TOTAL COMPANY (C)	UNADJUSTED JURISDICTIONAL	ADJUSTMENTS	ADJUSTED REVENUE & EXPENSES
1		OPERATING REVENUES	\$ 16,861,700	\$ 13,204,030	\$ -	\$ 13,204,030
2		OPERATING EXPENSES				
3		OPERATING EXPENSES - TRANSMISSION	506,190	361,624	-	361,624
4		OPERATING EXPENSES - DISTRIBUTION	2,212,480	2,024,459	-	2,024,459
5		OPERATING EXPENSES - CUSTOMER ACCOUNTS	1,340,170	1,328,909	-	1,328,909
6		OPERATING EXPENSES - CUSTOMER SERVICE	6,930	5,891	-	5,891
7		OPERATING EXPENSES - SALES	191,880	156,183	-	156,183
8		OPERATING EXPENSES - ADMINISTRATIVE AND GENERAL	3,442,170	3,051,716	-	3,051,716
9		TOTAL OPERATING EXPENSES	7,699,820	6,928,782	-	6,928,782
10		MAINTENANCE EXPENSES				
11		MAINTENANCE EXPENSES - TRANSMISSION	248,560	177,571	-	177,571
12		MAINTENANCE EXPENSES - DISTRIBUTION	966,220	888,746	-	888,746
13		MAINTENANCE EXPENSES - ADMINISTRATIVE & GENERAL	11,760	10,482	-	10,482
14		TOTAL MAINTENANCE EXPENSES	1,226,540	1,076,799	-	1,076,799
15						
16		DEPRECIATION EXPENSE	2,961,600	2,561,069	-	2,561,069
17		TAXES OTHER THAN INCOME TAXES				
18		GROSS RECEIPTS TAX	796,360	709,796	-	709,796
19		FEDERAL UNEMPLOYMENT	11,470	10,143	-	10,143
20		FEDERAL FICA	400,780	354,410	-	354,410
21		PUCO ASSESSMENT	20,040	17,862	-	17,862
22		UNEMPLOYMENT	2,490	2,202	-	2,202
23		USE	14,400	12,815	-	12,815
24		EMPLOYER'S EXCISE	720	641	-	641
25		CONSUMERS COUNSEL	1,680	1,497	-	1,497
26		PUCO SAFETY AUDIT	2,400	2,136	-	2,136
27		MCF TAX	335,410	181,725	-	181,725
28		PROPERTY TAX	919,200	796,946	-	796,946
29		MISC	-	-	-	-
30		TRF TO CLEARING ACCTS	(89,170)	(78,853)	-	(78,853)
31		TOTAL TAXES OTHER THAN INCOME TAXES	2,415,780	2,011,320	-	2,011,320
32						
33		INCOME TAXES				-
34		INCOME TAXES - ACCRUAL ONLY	1,227,670	533,342	-	533,342
35		PROV FOR DEF INC TAXES	(370,770)	(333,296)	-	(333,296)
36		INVEST TAX CREDIT ADJ	(3,080)	(2,626)	-	(2,626)
37		TOTAL INCOME TAXES	853,820	197,420	-	197,420
38						
39		TOTAL OPERATING EXPENSES	15,157,560	12,775,390	-	12,775,390
40						
41		NET OPERATING INCOME	\$ 1,704,140	\$ 428,640	\$ -	\$ 428,640

OHIO GAS COMPANY  
CASE NO. 17-1139-GA-AIR  
OPERATING REVENUE AND EXPENSES BY ACCOUNTS - JURISDICTIONAL ALLOCATION  
12 MONTHS ENDED DECEMBER 31 2017

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Work Paper Reference No(s): WP C2-.1; WP SFR Data Base

Witness Responsible: Kim A. Watkins

LINE NO.	ACCT NO.	ACCOUNT TITLE	UNADJUSTED TOTAL COMPANY	ALLOCATION %	UNADJUSTED JURISDICTION	ALLOCATION DESCRIPTION
	(A)	(B)	(C)	(D)	(E=CxD)	(F)
1		OPERATING REVENUES				
2	480209	UNBILLED REVENUES	\$ -	100.00%	\$ -	
3	487000	GAS SALES-FORFEIT DISC	350,590	100.00%	350,590	
4	488000	GAS SALES-MISC SERV REV	40,930	100.00%	40,930	
5	488100	GAS SALES-\$10 RET CK CHG	-	100.00%	-	
6	489120	REV FROM TRANSP-COMM CEP	2,843,840	100.00%	2,843,840	
7	489200	REV FROM TRANSP-RESD CEP	9,255,700	100.00%	9,255,700	
8	489210	REV FROM TRANSP-IND CEP	548,830	100.00%	548,830	
9	489300	REV FROM TRANSP-COM INTER	-	0.00%	-	
10	489400	REV FROM TRANSP-COM FIRM	227,420	0.00%	-	
11	489400	REV FROM TRANSP-COM FIRM	95,609	100.00%	95,609	
12	489500	REV FROM TRANSP-IND INTER	221,890	0.00%	-	
13	489600	REV FROM TRANSP-IND FIRM	3,208,360	0.00%	-	
14	489600	REV FROM TRANSP-IND FIRM	68,531	100.00%	68,531	
			<u>\$ 16,861,700</u>		<u>\$ 13,204,030</u>	

No allocation  
required.

OHIO GAS COMPANY  
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	(A)	(B)	(C)	(D)	(E=CxD)	(F)
1						
2		OPERATING EXPENSES - TRANSMISSION				
3	850000	OPERATION, SUPVISION, ENG	\$      138,800	71.44%	\$      99,159	
4	851000	SYS CONTROL,LOAD DISPATCH	74,900	71.44%	53,509	
5	852000	TELEMETRY SYSTEM EXPS	15,250	71.44%	10,895	
6	856000	MAINS EXPENSES	83,800	71.44%	59,867	
7	856100	MAINS EXPENSES-CATH PROT	81,310	71.44%	58,088	
8	856200	MAINS EXPENSES-LOC,PROTEC	16,500	71.44%	11,788	
9	857000	MEAS AND REG STATION EXP	36,530	71.44%	26,097	
10	857100	MEAS AND REG ST-WITNESS	2,100	71.44%	1,500	
11	859184	TRANSP/TELECOM-OP TRANSM	57,000	71.44%	40,721	
12			<u>\$      506,190</u>		<u>\$      361,624</u>	

See Cost of  
Service Study

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	(A)	(B)	(C)	(D)	(E=CxD)	(F)
1						
2		OPERATING EXPENSES - DISTRIBUTION				
3	870000	OPERATION,SUPRVSN,ENG	\$ 126,800	87.83%	\$ 111,368	
4	871000	DISTR LOAD DISPATCH	79,700	87.83%	70,001	
5	874000	MAIN/SVC EXP	225,130	87.83%	197,732	
6	874100	MAIN/SVC EXP-CATH PROT	64,370	87.83%	56,536	
7	874200	MAIN/SVC EXP-LOC,PROT	369,980	87.83%	324,953	
8	874300	MAIN/SVC EXP-MANHOLE SURV	40,480	87.83%	35,554	
9	874400	MAIN/SVC EXP-DAM PREVENT	27,600	87.83%	24,241	
10	874500	MAINS/SERVICES - TRAINING	35,500	87.83%	31,180	
11	875000	MEAS/REG STA EXP-GEN	40,210	87.83%	35,316	
12	876000	IND MTR/REG EXP	73,480	99.13%	72,841	
13	876100	IND MTR/REG EXP-AN CHANGE	25,000	99.13%	24,783	
14	876200	IND MTR/REG EXP-LOAD STDY	14,710	99.13%	14,582	
15	877000	MEAS/REG STA CHRTS EXP	51,960	87.83%	45,636	
16	878000	MTR, HSE REG EXP	135,860	100.00%	135,860	
17	878100	MTR, HSE REG EXP-AN CHNGE	80,490	100.00%	80,490	
18	878200	TURN ON/OFF-READ IN/OUT	257,980	98.60%	254,368	
19	878300	REPAIR METER SET LEAKS	14,720	98.60%	14,514	
20	879000	CUSTOMER CALL EXPENSES	47,780	98.60%	47,111	
21	879100	PRIORITY CALLS	69,010	98.60%	68,044	
22	880000	OTHER EXPENSES	79,590	87.83%	69,904	
23	880100	OFFICE SUPPLIES	4,350	88.43%	3,847	
24	880163	STORES EXP-OPERS DISTR	2,400	87.85%	2,108	
25	880184	TRANSP/TELECOM-OPER DISTR	257,000	87.83%	225,723	
26	880200	DRUG AND ALCOHOL PROGRAM	2,030	88.36%	1,794	
27	880300	UNIFORMS	21,600	88.44%	19,103	
28	880400	MAPS AND RECORDS	61,400	87.83%	53,928	
29	881000	RENTS	3,350	87.83%	2,942	
30			<u>\$ 2,212,480</u>		<u>\$ 2,024,459</u>	

See Cost of  
Service Study

OHIO GAS COMPANY  
CASE NO. 17-1139-GA-AIR  
OPERATING REVENUE AND EXPENSES BY ACCOUNTS - JURISDICTIONAL ALLOCATION  
12 MONTHS ENDED                      DECEMBER 31 2017

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Witness Responsible: Kim A. Watkins

LINE NO.	ACCT NO.	ACCOUNT TITLE	UNADJUSTED TOTAL COMPANY	ALLOCATION %	UNADJUSTED JURISDICTION	ALLOCATION DESCRIPTION
	(A)	(B)	(C)	(D)	(E=CxD)	(F)
1						
2		OPERATING EXPENSES - CUSTOMER ACCOUNTS				
3	901000	SUPERVISION	\$        42,150	99.13%	\$        41,783.00	
4	902000	METER READING EXPENSES	64,600	99.13%	64,038.00	
5	903000	CUST RECORDS/COLLCT EXP	1,133,800	99.13%	1,123,936.00	
6	903100	COMPUTER EXPENSES	8,400	99.13%	8,327.00	
7	904000	UNCOLLECTIBLE ACCOUNTS	22,050	100.00%	22,050.00	
8	904003	UNCOLL EXP-PIP CUST	23,770	100.00%	23,770.00	
9	905163	STORES EXP-OPERS CUST ACC	2,400	99.13%	2,379.00	
10	905184	TRANSP/TELECOM-OP CUST AC	43,000	99.13%	42,626.00	
			<u>\$       1,340,170</u>		<u>\$       1,328,909</u>	

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	(A)	(B)	(C)	(D)	(E=CxD)	(F)
1						
2		OPERATING EXPENSES - CUSTOMER SERVICE				
3	909000	INFORMATIONAL ADVERTISING	\$           5,930	85.01%	\$           5,041	
4	910000	MISC CUST SVC - REV	-	85.01%	-	
5	910100	MISC CUST SVC - EXP	-	85.01%	-	
6	910184	TRANSP/TELECOM-OP CUSTSER	1,000	85.01%	850	
7			<u>\$           6,930</u>		<u>\$           5,891</u>	

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Service Study



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	(A)	(B)	(C)	(D)	(E=CxD)	(F)
1						
2		OPERATING EXPENSES - SALES				
3	911000	SUPERVISION	\$ 30,560	85.02%	\$ 25,982	
4	912000	SALARIES AND EXPENSES	103,170	85.02%	87,715.00	
5	913000	ADVERTISING EXP	13,590	85.02%	11,554.00	
6	913100	ADVERTISING EXP-BLDRS	3,700	100.00%	3,700.00	
7	913300	ADVERTISING EXP-CUST EXP	3,390	85.02%	2,882.00	
8	916000	MISC SALES EXP	5,640	85.02%	4,795.00	
9	916100	ECONOMIC DEVELOPMENT EXPS	8,830	0.00%	-	
10	916184	TRANSP/TELECOM-OPER SALES	23,000	85.02%	19,555.00	
11			<u>\$ 191,880</u>		<u>\$ 156,183</u>	

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	(A)	(B)	(C)	(D)	(E=CxD)	(F)
1						
2		OPERATING EXPENSES - ADMINISTRATIVE AND GENERAL				
3	920100	ADMIN/GEN SALARY-GEN OFF	\$ 240,860	89.13%	\$ 214,679	
4	920200	ADMIN/GEN SALARY-OFF EMPL	423,620	89.13%	377,573	
5	921100	OFFICE SUP/EXP- OFFICER	10,000	89.13%	8,913	
6	921200	OFFICE SUP/EXP-EMPLOYEES	7,000	89.13%	6,239	
7	921300	OFFICE SUP/EXP	28,000	89.13%	24,956	
8	921400	PC SUPPLIES & EXPENSES	130,400	89.13%	116,226	
9	923100	OUTSIDE SVC EMPLD-FEES	30,000	89.13%	26,739	
10	923300	OUTSIDE SVC EMPLD-SP SVC	110,300	89.13%	98,310	
11	923350	OUTSIDE SV-GRANT THORNTON	104,400	89.13%	93,052	
12	923400	OUTSIDE SVC-LEGAL-OHIO	72,000	89.13%	64,174	
13	923401	OUTSIDE SVC-LEGAL-LOCAL	3,600	89.13%	3,209	
14	923500	OUTSIDE SVC-TRAINING&EDU	6,200	88.44%	5,483	
15	923900	PC OUTSIDE SVC & TRAINING	35,200	88.42%	31,124	
16	924000	PROPERTY INSURANCE	32,770	85.27%	27,943	
17	925000	INJURIES AND DAMAGES	428,530	88.43%	378,949	
18	925200	EMPLOYEE SAFETY EQUIP,SUP	12,000	88.43%	10,612	
19	926100	EMPL PENS/BNFTS-PENSION	390,600	88.43%	345,408	
20	926200	EMPL PENS/BNFTS-EMPL BEN	21,200	88.43%	18,747	
21	926210	EMPL BNFTS-L/T DISAB	38,160	88.43%	33,745	
22	926220	EMPL BNFTS-GTL INS	13,640	88.43%	12,062	
23	926225	EMPL BNFTS-VOLUNTARY LIFE	-	89.10%	-	
24	926230	EMPL BNFTS - EAP	2,640	88.43%	2,335	
25	926240	EMPL BNFTS-ACCIDENT INS	-	88.43%	-	
26	926260	EMPL BNFTS-HEALTH INS	468,960	88.43%	414,701	
27	926270	EMPL BNFTS-VISION INS	-	88.43%	-	
28	926280	EMPL BNFTS-DENTAL INS	23,850	88.43%	21,091	
29	926300	DEFINED CONTR PLAN-401K	569,880	88.43%	503,945	
30	926400	MERA / FSA / HRA EXPENSE	24,720	88.43%	21,860	
31	926450	EMPL BNFTS - HSA CASH CON	85,440	88.43%	75,555	
32	926500	NON-PENSION PR BNFT EXP	20,400	88.43%	18,040	
33	928000	REGULATORY COMM EXP	1,000	85.49%	855	
34	930100	INSTIT OR GOODWILL AD EXP	26,800	89.13%	23,887	
35	930184	TRANSP/TELECOM-OPERS A&G	16,000	89.13%	14,261	
36	930200	MISC GEN EXP	64,000	89.13%	57,043	
37			<u>\$ 3,442,170</u>		<u>\$ 3,051,716</u>	

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	(A)	(B)	(C)	(D)	(E=CxD)	(F)
1						
2		MAINTENANCE EXPENSES - TRANSMISSION				
3	861000	MAINT, SPRVSN, & ENG	\$       56,200	71.44%	\$       40,149	
4	863000	MAINTENANCE OF MAINS	20,000	71.44%	14,288	
5	863100	MAINT OF MAINS-CATH PROT	80,760	71.44%	57,695	
6	863300	MAINT OF MAINS-LEAK SURV	4,000	71.44%	2,858	
7	865000	MAINT OF MEAS-REG STA EQ	44,800	71.44%	32,005	
8	866000	MAINT OF TELEMETRY EQUIP	23,600	71.44%	16,860	
9	867000	MAINT OF RADIO EQUIP	1,200	71.44%	857	
10	867184	TRANSP/TELECOM-MNT TRANSM	18,000	71.44%	12,859	
11			<u>\$       248,560</u>		<u>\$       177,571</u>	

See Cost of  
Service Study

OHIO GAS COMPANY  
CASE NO. 17-1139-GA-AIR  
OPERATING REVENUE AND EXPENSES BY ACCOUNTS - JURISDICTIONAL ALLOCATION  
12 MONTHS ENDED DECEMBER 31 2017

Schedule C-2.1  
Page 9 of 13

Data: 0 Actual 12 Estimated

Type of Filing: x Original Updated Revised

Work Paper Reference No(s): WP C2-.1; WP SFR Data Base

Witness Responsible: Kim A. Watkins

LINE NO.	ACCT NO.	ACCOUNT TITLE	UNADJUSTED TOTAL COMPANY	ALLOCATION %	UNADJUSTED JURISDICTION	ALLOCATION DESCRIPTION
	(A)	(B)	(C)	(D)	(E=CxD)	(F)
1						
2		MAINTENANCE EXPENSES - DISTRIBUTION				
3	885000	MAINT, SPRVSN, ENG	\$ 132,100	87.83%	\$ 116,023	
4	886000	MAINT OF STRUCT & IMPROV	34,940	87.83%	30,688	
5	887000	MAINT OF MAINS	137,850	87.83%	121,074	
6	887100	MAINT OF MAIN-CATH PROT	49,130	87.83%	43,151	
7	887200	MAINT OF MAIN-3RD PTY DMG	-	87.83%	-	
8	887205	MAINT MAIN-3RD PTY BIL	-	87.83%	-	
9	887210	MAINT MAIN-3RD PTY WAV	-	87.83%	-	
10	887300	MAINT OF MAIN-LEAK SURVEY	19,980	87.83%	17,548	
11	887500	MAINT OF MAINS - TRAINING	33,700	87.83%	29,599	
12	889000	MAINT OF MEAS/REG STA GEN	6,400	87.83%	5,621	
13	889100	MAINT OF MEAS/REG-CALIB	2,300	87.89%	2,021	
14	889200	MAINT OF MEAS/REG-PAINT	54,500	87.83%	47,867	
15	890000	MAINT OF IND MTR/REG-IN	58,000	98.27%	56,997	
16	890100	MAINT OF IND MTR/REG-OUT	10,010	98.27%	9,837	
17	890200	MAINT OF IND INSTR INSHOP	9,850	98.27%	9,680	
18	890300	MAINT OF IND INSTR OUTSID	20,900	98.27%	20,538	
19	890400	MAINT OF IND TELEMETRY EQ	8,550	98.27%	8,402	
20	890500	MAINT OF IND M/R TRAINING	11,850	98.27%	11,645	
21	891000	MAINT OF MEAS/REG-CTY GAT	6,950	87.83%	6,104	
22	892000	MAINT OF SERVICES	86,460	98.27%	84,964	
23	892200	MAINT OF SVC-3RD PTY DMGE	-	98.27%	-	
24	892205	MAINT OF SVC-3RD PTY BILL	-	98.27%	-	
25	892210	MAINT OF SVC-3RD PTY WAVE	-	98.27%	-	
26	892300	MAINT OF SVC-LEAK SURVEY	52,770	98.27%	51,857	
27	892400	MAINTENANCE 1ST CUTS	9,400	100.00%	9,400	
28	893000	MAINT - ERT	9,400	100.00%	9,400	
29	893100	SMALL METER TESTING	27,150	100.00%	27,150	
30	893200	SMALL METER REPAIR	56,200	100.00%	56,200	
31	893300	SMALL REGULAR-REPAIR/TEST	5,800	100.00%	5,800	
32	894000	MAINT OF OTHER EQUIP	10,750	87.83%	9,442	
33	894100	MAINT OF OPERATION EQUIP	22,480	87.83%	19,744	
34	894163	STORES EXP-MAINT DISTR	4,800	87.83%	4,216	
35	894184	TRANSP/TELECOM-MAINT DIST	69,000	87.83%	60,603	
36	894200	MAINT OF CONSTR EQUIP	15,000	87.83%	13,175	
37			<u>\$ 966,220</u>		<u>\$ 888,746</u>	

See Cost of  
Service Study

OHIO GAS COMPANY  
CASE NO. 17-1139-GA-AIR  
OPERATING REVENUE AND EXPENSES BY ACCOUNTS - JURISDICTIONAL ALLOCATION  
12 MONTHS ENDED                      DECEMBER 31 2017

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Work Paper Reference No(s): WP C2-1; WP SFR Data Base

Witness Responsible: Kim A. Watkins

LINE NO.	ACCT NO.	ACCOUNT TITLE	UNADJUSTED TOTAL COMPANY	ALLOCATION %	UNADJUSTED JURISDICTION	ALLOCATION DESCRIPTION
	(A)	(B)	(C)	(D)	(E=CxD)	(F)
1						
2		MAINTENANCE EXPENSES - ADMINISTRATIVE & GENERAL				
3	935000	MAINT GENERAL PLANT	\$            9,760	89.13%	\$            8,699	See Cost of Service Study
4	935184	TRANSP/TELECOM-MAINT A&G	2,000	89.13%	1,783	
5			<u>          \$        11,760</u>		<u>          \$        10,482</u>	

OHIO GAS COMPANY  
CASE NO. 17-1139-GA-AIR  
OPERATING REVENUE AND EXPENSES BY ACCOUNTS - JURISDICTIONAL ALLOCATION  
12 MONTHS ENDED                      DECEMBER 31 2017

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Work Paper Reference No(s): WP C2-.1; WP SFR Data Base

Witness Responsible: Kim A. Watkins

LINE NO.	ACCT NO.	ACCOUNT TITLE	UNADJUSTED TOTAL COMPANY	ALLOCATION %	UNADJUSTED JURISDICTION	ALLOCATION DESCRIPTION
	(A)	(B)	(C)	(D)	(E=CxD)	(F)
1						
2						
3	403000	DEPRECIATION EXPENSE	\$      2,961,600		\$      2,561,069	See Schedule B3.2

OHIO GAS COMPANY  
CASE NO. 17-1139-GA-AIR  
OPERATING REVENUE AND EXPENSES BY ACCOUNTS - JURISDICTIONAL ALLOCATION  
12 MONTHS ENDED DECEMBER 31 2017

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Data: 0 Actual 12 Estimated

Type of Filing: x Original Updated Revised

Work Paper Reference No(s): WP C2-.1; WP SFR Data Base

Witness Responsible: Kim A. Watkins

LINE NO.	ACCT NO.	ACCOUNT TITLE	UNADJUSTED TOTAL COMPANY	ALLOCATION %	UNADJUSTED JURISDICTION	ALLOCATION DESCRIPTION
	(A)	(B)	(C)	(D)	(E=CxD)	(F)
1						
2		TAXES OTHER THAN INCOME TAXES				
3	408110	GROSS RECEIPTS TAX	\$ 796,360	89.13%	\$ 709,796	
4	408110	FEDERAL UNEMPLOYMENT	11,470	88.43%	10,143	
5	408110	FEDERAL FICA	400,780	88.43%	354,410	
6	408110	PUCO ASSESSMENT	20,040	89.13%	17,862	
7	408110	UNEMPLOYMENT	2,490	88.43%	2,202	
8	408110	USE	14,400	88.99%	12,815	
9	408110	EMPLOYER'S EXCISE	720	88.99%	641	
10	408110	CONSUMERS COUNSEL	1,680	89.13%	1,497	
11	408110	PUCO SAFETY AUDIT	2,400	88.99%	2,136	
12	408110	MCF TAX	335,410	54.18%	181,725	
13	408110	PROPERTY TAX	919,200	86.70%	796,946	
14	408110	MISC	-	89.13%	-	
15	408110	TRF TO CLEARING ACCTS	(89,170)	88.43%	(78,853)	
16			<u>\$ 2,415,780</u>		<u>\$ 2,011,320</u>	

See Cost of  
Service Study

OHIO GAS COMPANY  
CASE NO. 17-1139-GA-AIR  
OPERATING REVENUE AND EXPENSES BY ACCOUNTS - JURISDICTIONAL ALLOCATION  
12 MONTHS ENDED                      DECEMBER 31 2017

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Work Paper Reference No(s): WP C2-.1; WP SFR Data Base

Witness Responsible: Kim A. Watkins

LINE NO.	ACCT NO.	ACCOUNT TITLE	UNADJUSTED TOTAL COMPANY	ALLOCATION %	UNADJUSTED JURISDICTION	ALLOCATION DESCRIPTION
	(A)	(B)	(C)	(D)	(E=CxD)	(F)
1						
2		INCOME TAXES				
3	409100	INCOME TAXES - ACCRUAL ONLY	\$      1,227,670	C4.1	\$      533,342	
4	410100	PROV FOR DEF INC TAXES	(370,770)	C4.1	(333,296)	
5	411400	INVEST TAX CREDIT ADJ	(3,080)	85.27%	(2,626)	
6			<u>\$      853,820</u>		<u>\$      197,420</u>	

See COSS



OHIO GAS COMPANY  
CASE NO. 17-1139-GA-AIR  
SUMMARY OF JURISDICTIONAL ADJUSTMENTS TO OPERATING INCOME  
12 MONTHS ENDED DECEMBER 31 2017

Schedule C-3  
Page 1 of 1

Data: 0 Actual 12 Estimated

Type of Filing: x Original Updated Revised

Work Paper Reference No(s): No Applicable Working Papers

Witness Responsible:

LINE NO.	SCH REF (A)	ACCOUNT TITLE (B)	
1		OPERATING REVENUES	\$ -
2		OPERATING EXPENSES	
3		OPERATING EXPENSES - TRANSMISSION	-
4		OPERATING EXPENSES - DISTRIBUTION	-
5		OPERATING EXPENSES - CUSTOMER ACCOUNTS	-
6		OPERATING EXPENSES - CUSTOMER SERVICE	-
7		OPERATING EXPENSES - SALES	-
8		OPERATING EXPENSES - ADMINISTRATIVE AND GENERAL	-
9		TOTAL OPERATING EXPENSES	-
10		MAINTENANCE EXPENSES	
11		MAINTENANCE EXPENSES - TRANSMISSION	-
12		MAINTENANCE EXPENSES - DISTRIBUTION	-
13		MAINTENANCE EXPENSES - ADMINISTRATIVE & GENERAL	-
14		TOTAL MAINTENANCE EXPENSES	-
15			
16		DEPRECIATION EXPENSE	-
17		TAXES OTHER THAN INCOME TAXES	
18		GROSS RECEIPTS TAX	-
19		FEDERAL UNEMPLOYMENT	-
20		FEDERAL FICA	-
21		PUCO ASSESSMENT	-
22		UNEMPLOYMENT	-
23		USE	-
24		EMPLOYER'S EXCISE	-
25		CONSUMERS COUNSEL	-
26		PUCO SAFETY AUDIT	-
27		MCF TAX	-
28		PROPERTY TAX	-
29		MISC	-
30		TRF TO CLEARING ACCTS	-
31		TOTAL TAXES OTHER THAN INCOME TAXES	-
32			
33		INCOME TAXES	
34		INCOME TAXES - ACCRUAL ONLY	-
35		PROV FOR DEF INC TAXES	-
36		INVEST TAX CREDIT ADJ	-
37		TOTAL INCOME TAXES	-
38			
39		TOTAL OPERATING EXPENSES	-
40			
41		NET OPERATING INCOME	\$ -

OHIO GAS COMPANY  
CASE NO. 17-1139-GA-AIR  
STAFF ADJUSTMENTS TO REVENUE AND EXPENSE ITEMS  
AS OF DECEMBER 31 2016

Schedule C-3.1

Page 1 of 7

Data: x Actual Estimated

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Work Paper Reference No(s): No Applicable Working Papers

Witness Responsible:

LINE NO.	ACCT #	ACCOUNT TITLE	TOTAL CO ADJ	ALLOC %	ALLCOATED TOTAL	WORKING PAPER REF
		OPERATING REVENUES				
1	480209	UNBILLED REVENUES	-	100.00%	\$ -	-
2	487000	GAS SALES-FORFEIT DISC	-	100.00%	-	-
3	488000	GAS SALES-MISC SERV REV	-	100.00%	-	-
4	488100	GAS SALES-\$10 RET CK CHG	-	100.00%	-	-
5	489120	REV FROM TRANSP-COMM CEP	-	100.00%	-	-
6	489200	REV FROM TRANSP-RESD CEP	-	100.00%	-	-
7	489210	REV FROM TRANSP-IND CEP	-	100.00%	-	-
8	489300	REV FROM TRANSP-COM INTER	-	0.00%	-	-
9	489400	REV FROM TRANSP-COM FIRM	-	0.00%	-	-
10	489400	REV FROM TRANSP-COM FIRM	-	100.00%	-	-
11	489500	REV FROM TRANSP-IND INTER	-	0.00%	-	-
12	489600	REV FROM TRANSP-IND FIRM	-	0.00%	-	-
13	489600	REV FROM TRANSP-IND FIRM	-	100.00%	-	-
14					-	
15		OPERATING EXPENSES - TRANSMISSION				
16	850000	OPERATION, SUPVSION, ENG	-	71.44%	-	-
17	851000	SYS CONTROL,LOAD DISPATCH	-	71.44%	-	-
18	852000	TELEMETRY SYSTEM EXPS	-	71.44%	-	-
19	856000	MAINS EXPENSES	-	71.44%	-	-
20	856100	MAINS EXPENSES-CATH PROT	-	71.44%	-	-
21	856200	MAINS EXPENSES-LOC,PROTEC	-	71.44%	-	-
22	857000	MEAS AND REG STATION EXP	-	71.44%	-	-
23	857100	MEAS AND REG ST-WITNESS	-	71.44%	-	-
24	859184	TRANSP/TELECOM-OP TRANSM	-	71.44%	-	-
25					-	

OHIO GAS COMPANY  
CASE NO. 17-1139-GA-AIR  
STAFF ADJUSTMENTS TO REVENUE AND EXPENSE ITEMS  
AS OF DECEMBER 31 2016

Schedule C-3.1

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Data: x Actual Estimated

Type of Filing: x Original Updated Revised

Work Paper Reference No(s):

Witness Responsible:

LINE NO.	ACCT #	ACCOUNT TITLE	TOTAL CO ADJ	ALLOC %	ALLCOATED TOTAL	WORKING PAPER REF
1		OPERATING EXPENSES - DISTRIBUTION				
2	870000	OPERATION,SUPRVSN,ENG	-	87.83%	-	-
3	871000	DISTR LOAD DISPATCH	-	87.83%	-	-
4	874000	MAIN/SVC EXP	-	87.83%	-	-
5	874100	MAIN/SVC EXP-CATH PROT	-	87.83%	-	-
6	874200	MAIN/SVC EXP-LOC,PROT	-	87.83%	-	-
7	874300	MAIN/SVC EXP-MANHOLE SURV	-	87.83%	-	-
8	874400	MAIN/SVC EXP-DAM PREVENT	-	87.83%	-	-
9	874500	MAINS/SERVICES - TRAINING	-	87.83%	-	-
10	875000	MEAS/REG STA EXP-GEN	-	87.83%	-	-
11	876000	IND MTR/REG EXP	-	99.13%	-	-
12	876100	IND MTR/REG EXP-AN CHANGE	-	99.13%	-	-
13	876200	IND MTR/REG EXP-LOAD STDY	-	99.13%	-	-
14	877000	MEAS/REG STA CHRTS EXP	-	87.83%	-	-
15	878000	MTR, HSE REG EXP	-	100.00%	-	-
16	878100	MTR, HSE REG EXP-AN CHNGE	-	100.00%	-	-
17	878200	TURN ON/OFF-READ IN/OUT	-	98.60%	-	-
18	878300	REPAIR METER SET LEAKS	-	98.60%	-	-
19	879000	CUSTOMER CALL EXPENSES	-	98.60%	-	-
20	879100	PRIORITY CALLS	-	98.60%	-	-
21	880000	OTHER EXPENSES	-	87.83%	-	-
22	880100	OFFICE SUPPLIES	-	88.43%	-	-
23	880163	STORES EXP-OPERS DISTR	-	87.85%	-	-
24	880184	TRANSP/TELECOM-OPER DISTR	-	87.83%	-	-
25	880200	DRUG AND ALCOHOL PROGRAM	-	88.36%	-	-
26	880300	UNIFORMS	-	88.44%	-	-
27	880400	MAPS AND RECORDS	-	87.83%	-	-
28	881000	RENTS	-	87.83%	-	-
29					-	-

OHIO GAS COMPANY  
CASE NO. 17-1139-GA-AIR  
STAFF ADJUSTMENTS TO REVENUE AND EXPENSE ITEMS  
AS OF DECEMBER 31 2016

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Work Paper Reference No(s):

Witness Responsible:

LINE NO.	ACCT #	ACCOUNT TITLE	TOTAL CO ADJ	ALLOC %	ALLCOATED TOTAL	WORKING PAPER REF
1		OPERATING EXPENSES - CUSTOMER ACCOUNTS				
2	901000	SUPERVISION	-	99.13%	-	-
3	902000	METER READING EXPENSES	-	99.13%	-	-
4	903000	CUST RECORDS/COLLCT EXP	-	99.13%	-	-
5	903100	COMPUTER EXPENSES	-	99.13%	-	-
6	904000	UNCOLLECTIBLE ACCOUNTS	-	100.00%	-	-
7	904003	UNCOLL EXP-PIP CUST	-	100.00%	-	-
8	905163	STORES EXP-OPERS CUST ACC	-	99.13%	-	-
9	905184	TRANSP/TELECOM-OP CUST AC	-	99.13%	-	-
10					-	
11		OPERATING EXPENSES - CUSTOMER SERVICE				
12	909000	INFORMATIONAL ADVERTISING	-	85.01%	-	-
13	910000	MISC CUST SVC - REV	-	85.01%	-	-
14	910100	MISC CUST SVC - EXP	-	85.01%	-	-
15	910184	TRANSP/TELECOM-OP CUSTSER	-	85.01%	-	-
16					-	
17		OPERATING EXPENSES - SALES				
18	911000	SUPERVISION	-	85.02%	-	-
19	912000	SALARIES AND EXPENSES	-	85.02%	-	-
20	913000	ADVERTISING EXP	-	85.02%	-	-
21	913100	ADVERTISING EXP-BLDRS	-	100.00%	-	-
22	913300	ADVERTISING EXP-CUST EXP	-	85.02%	-	-
23	916000	MISC SALES EXP	-	85.02%	-	-
24	916100	ECONOMIC DEVELOPMENT EXPS	-	0.00%	-	-
25	916184	TRANSP/TELECOM-OPER SALES	-	85.02%	-	-
26					-	

OHIO GAS COMPANY  
CASE NO. 17-1139-GA-AIR  
STAFF ADJUSTMENTS TO REVENUE AND EXPENSE ITEMS  
AS OF DECEMBER 31 2016

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Work Paper Reference No(s):

Witness Responsible:

LINE NO.	ACCT #	ACCOUNT TITLE	TOTAL CO ADJ	ALLOC %	ALLCOATED TOTAL	WORKING PAPER REF
1		OPERATING EXPENSES - ADMINISTRATIVE AND GENERAL				
2	920100	ADMIN/GEN SALARY-GEN OFF	-	89.13%	-	-
3	920200	ADMIN/GEN SALARY-OFF EMPL	-	89.13%	-	-
4	921100	OFFICE SUP/EXP- OFFICER	-	89.13%	-	-
5	921200	OFFICE SUP/EXP-EMPLOYEES	-	89.13%	-	-
6	921300	OFFICE SUP/EXP	-	89.13%	-	-
7	921400	PC SUPPLIES & EXPENSES	-	89.13%	-	-
8	923100	OUTSIDE SVC EMPLD-FEES	-	89.13%	-	-
9	923300	OUTSIDE SVC EMPLD-SP SVC	-	89.13%	-	-
10	923350	OUTSIDE SV-GRANT THORNTON	-	89.13%	-	-
11	923400	OUTSIDE SVC-LEGAL-OHIO	-	89.13%	-	-
12	923401	OUTSIDE SVC-LEGAL-LOCAL	-	89.13%	-	-
13	923500	OUTSIDE SVC-TRAINING&EDU	-	88.44%	-	-
14	923900	PC OUTSIDE SVC & TRAINING	-	88.42%	-	-
15	924000	PROPERTY INSURANCE	-	85.27%	-	-
16	925000	INJURIES AND DAMAGES	-	88.43%	-	-
17	925200	EMPLOYEE SAFETY EQUIP,SUP	-	88.43%	-	-
18	926100	EMPL PENS/BNFTS-PENSION	-	88.43%	-	-
19	926200	EMPL PENS/BNFTS-EMPL BEN	-	88.43%	-	-
20	926210	EMPL BNFTS-L/T DISAB	-	88.43%	-	-
21	926220	EMPL BNFTS-GTL INS	-	88.43%	-	-
22	926225	EMPL BNFTS-VOLUNTARY LIFE	-	89.10%	-	-
23	926230	EMPL BNFTS - EAP	-	88.43%	-	-
24	926240	EMPL BNFTS-ACCIDENT INS	-	88.43%	-	-
25	926260	EMPL BNFTS-HEALTH INS	-	88.43%	-	-
26	926270	EMPL BNFTS-VISION INS	-	88.43%	-	-
27	926280	EMPL BNFTS-DENTAL INS	-	88.43%	-	-
28	926300	DEFINED CONTR PLAN-401K	-	88.43%	-	-
29	926400	MERA / FSA / HRA EXPENSE	-	88.43%	-	-

CASE NO. 17-1139-GA-AIR  
STAFF ADJUSTMENTS TO REVENUE AND EXPENSE ITEMS  
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LINE NO.	ACCT #	ACCOUNT TITLE	TOTAL CO ADJ	ALLOC %	ALLCOATED TOTAL	WORKING PAPER REF
1	OPERATING EXPENSES - ADMINISTRATIVE AND GENERAL					
2	926450	EMPL BNFTS - HSA CASH CON	-	88.43%	-	-
3	926500	NON-PENSION PR BNFT EXP	-	88.43%	-	-
4	928000	REGULATORY COMM EXP	-	85.49%	-	-
5	930100	INSTIT OR GOODWILL AD EXP	-	89.13%	-	-
6	930184	TRANSP/TELECOM-OPERS A&G	-	89.13%	-	-
7	930200	MISC GEN EXP	-	89.13%	-	-
8					-	
9	MAINTENANCE EXPENSES - TRANSMISSION					
10	861000	MAINT, SPRVSN, & ENG	-	71.44%	-	-
11	863000	MAINTENANCE OF MAINS	-	71.44%	-	-
12	863100	MAINT OF MAINS-CATH PROT	-	71.44%	-	-
13	863300	MAINT OF MAINS-LEAK SURV	-	71.44%	-	-
14	865000	MAINT OF MEAS-REG STA EQ	-	71.44%	-	-
15	866000	MAINT OF TELEMETRY EQUIP	-	71.44%	-	-
16	867000	MAINT OF RADIO EQUIP	-	71.44%	-	-
17	867184	TRANSP/TELECOM-MNT TRANSM	-	71.44%	-	-
18					-	
19	MAINTENANCE EXPENSES - DISTRIBUTION					
20	885000	MAINT, SPRVSN, ENG	-	87.83%	-	-
21	886000	MAINT OF STRUCT & IMPROV	-	87.83%	-	-
22	887000	MAINT OF MAINS	-	87.83%	-	-
23	887100	MAINT OF MAIN-CATH PROT	-	87.83%	-	-
24	887200	MAINT OF MAIN-3RD PTY DMG	-	87.83%	-	-
25	887205	MAINT MAIN-3RD PTY BIL	-	87.83%	-	-
26	887210	MAINT MAIN-3RD PTY WAV	-	87.83%	-	-
27	887300	MAINT OF MAIN-LEAK SURVEY	-	87.83%	-	-

CASE NO. 17-1139-GA-AIR  
STAFF ADJUSTMENTS TO REVENUE AND EXPENSE ITEMS  
AS OF DECEMBER 31 2016

Schedule C-3.1  
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Data: x Actual      Estimated  
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Work Paper Reference No(s):

Witness Responsible:

LINE NO.	ACCT #	ACCOUNT TITLE	TOTAL CO ADJ	ALLOC %	ALLCOATED TOTAL	WORKING PAPER REF
1	MAINTENANCE EXPENSES - DISTRIBUTION					
2	887500	MAINT OF MAINS - TRAINING	-	87.83%	-	-
3	889000	MAINT OF MEAS/REG STA GEN	-	87.83%	-	-
4	889100	MAINT OF MEAS/REG-CALIB	-	87.89%	-	-
5	889200	MAINT OF MEAS/REG-PAINT	-	87.83%	-	-
6	890000	MAINT OF IND MTR/REG-IN	-	98.27%	-	-
7	890100	MAINT OF IND MTR/REG-OUT	-	98.27%	-	-
8	890200	MAINT OF IND INSTR INSHOP	-	98.27%	-	-
9	890300	MAINT OF IND INSTR OUTSID	-	98.27%	-	-
10	890400	MAINT OF IND TELEMETRY EQ	-	98.27%	-	-
11	890500	MAINT OF IND M/R TRAINING	-	98.27%	-	-
12	891000	MAINT OF MEAS/REG-CTY GAT	-	87.83%	-	-
13	892000	MAINT OF SERVICES	-	98.27%	-	-
14	892200	MAINT OF SVC-3RD PTY DMGE	-	98.27%	-	-
15	892205	MAINT OF SVC-3RD PTY BILL	-	98.27%	-	-
16	892210	MAINT OF SVC-3RD PTY WAVE	-	98.27%	-	-
17	892300	MAINT OF SVC-LEAK SURVEY	-	98.27%	-	-
18	892400	MAINTENANCE 1ST CUTS	-	100.00%	-	-
19	893000	MAINT - ERT	-	100.00%	-	-
20	893100	SMALL METER TESTING	-	100.00%	-	-
21	893200	SMALL METER REPAIR	-	100.00%	-	-
22	893300	SMALL REGULAR-REPAIR/TEST	-	100.00%	-	-
23	894000	MAINT OF OTHER EQUIP	-	87.83%	-	-
24	894100	MAINT OF OPERATION EQUIP	-	87.83%	-	-
25	894163	STORES EXP-MAINT DISTR	-	87.83%	-	-
26	894184	TRANSP/TELECOM-MAINT DIST	-	87.83%	-	-
27	894200	MAINT OF CONSTR EQUIP	-	87.83%	-	-
28					-	
29	MAINTENANCE EXPENSES - ADMINISTRATIVE & GENERAL					
30	935000	MAINT GENERAL PLANT	-	89.13%	-	-
31	935184	TRANSP/TELECOM-MAINT A&G	-	89.13%	-	-
32					-	

CASE NO. 17-1139-GA-AIR  
STAFF ADJUSTMENTS TO REVENUE AND EXPENSE ITEMS  
AS OF DECEMBER 31 2016

Schedule C-3.1  
Page 7 of 7

Data:   x   Actual       Estimated  
Type of Filing:   x   Original    Updated    Revised  
Work Paper Reference No(s):

Witness Responsible:

LINE NO.	ACCT #	ACCOUNT TITLE	TOTAL CO ADJ	ALLOC %	ALLCOATED TOTAL	WORKING PAPER REF
1		TAXES OTHER THAN INCOME TAXES				
2	408110	GROSS RECEIPTS TAX	-	89.13%	-	-
3	408110	FEDERAL UNEMPLOYMENT	-	88.43%	-	-
4	408110	FEDERAL FICA	-	88.43%	-	-
5	408110	PUCO ASSESSMENT	-	89.13%	-	-
6	408110	UNEMPLOYMENT	-	88.43%	-	-
7	408110	USE	-	88.99%	-	-
8	408110	EMPLOYER'S EXCISE	-	88.99%	-	-
9	408110	CONSUMERS COUNCEL	-	89.13%	-	-
10	408110	PUCO SAFETY AUDIT	-	88.99%	-	-
11	408110	MCF TAX	-	54.18%	-	-
12	408110	PROPERTY TAX	-	86.70%	-	-
13	408110	MISC	-	89.13%	-	-
14	408110	TRF TO CLEARING ACCTS	-	88.43%	-	-
15					-	
16		INCOME TAXES				
17						
18						
19	411400	INVEST TAX CREDIT ADJ	-	84.54%	-	-
20					-	



OHIO GAS COMPANY  
CASE NO. 17-1139-GA-AIR  
ADJUSTED JURISDICTIONAL INCOME TAXES  
12 MONTHS ENDED DECEMBER 31 2017

Schedule C-4

Page 1 of 1

Data: 0 Actual 12 Estimated

Type of Filing: x Original Updated Revised

Work Paper Reference No(s): No Applicable Working Papers

Witness Responsible: Kim A. Watkins

LINE NO.	ACCT NO. (A)	ACCOUNT TITLE (B)	AT CURRENT RATES			AT PROPOSED RATES	
			JURISDICTIONAL C4.1 (C)	SCHEDULE C-3 ADJUSTMENTS (D)	ADJUSTED (E)	PROFORMA ADJUSTMENTS (F)	PROFORMA (G)
1		OPERATING INCOME	\$ 428,640	\$ -	\$ 428,640		
2		FEDERAL INCOME TAX	197,420	-	197,420		
3		OPERATING INCOME BEFORE FIT (1) + (2)	626,060	-	626,060	3,083,572	3,709,632
4		RECONCILING ITEMS:					
5		INTEREST CHARGES - CUSTOMER DEPOSITS	(17,860)	-	(17,860)	-	(17,860)
6		DONATIONS	(19,830)	-	(19,830)	-	(19,830)
7							
8		TAX DEPRECIATION	(1,577,563)	-	(1,577,563)	-	(1,577,563)
9		BOOK DEPRECIATION	2,707,686	-	2,707,686	-	2,707,686
10		EXCESS OF TAX OVER BOOK (8) + (9)	1,130,123	-	1,130,123	-	1,130,123
11							
12		OTHER RECONCILING ITEMS:					
13		PROPERTY TAX	-	-	-	-	-
14		EXCISE TAX	-	-	-	-	-
15		GIS DEFERRED EXPENSE	(495,248)	-	(495,248)	-	(495,248)
16		ACCRUED VACATION PAY	-	-	-	-	-
17		PENSION EXPENSE	345,408	-	345,408	-	345,408
18		OPEB	-	-	-	-	-
19		TOTAL OTHER RECONCILING ITEMS (12) Thru (18)	(149,840)	-	(149,840)	-	(149,840)
20							
21		TAXABLE INCOME (3) + (5) + (6) + (10) + (19)	1,568,653	-	1,568,653	3,083,572	4,652,225
22							
23		FEDERAL INCOME TAX PAYABLE @ Tax Rate	533,340	-	533,342	1,048,414	1,581,756
24							
25		DEFERRED INCOME TAXES:					
26		EXCESS OF TAX OVER BOOK (10) x Tax Rate	(384,240)	-	(384,242)	-	(384,242)
27		OTHER RECONCILING ITEMS (19) x Tax Rate	50,950	-	50,946	-	50,946
28		TOTAL DEFERRED TAXES	(333,290)	-	(333,296)	-	(333,296)
29							
30		TOTAL FEDERAL INCOME TAXES	200,050	-	200,046	1,048,414	1,248,460
31							
32							
33							
34							
35							
36							
37							
38							
39							
40							
41							

OHIO GAS COMPANY  
CASE NO. 17-1139-GA-AIR  
DEVELOPMENT OF JURISDICTIONAL INCOME TAXES  
12 MONTHS ENDED DECEMBER 31 2017

Schedule C-4.1  
Page 1 of 1

Data: 0 Actual 12 Estimated

Type of Filing: x Original Updated Revised

Work Paper Reference No(s): WP C2-.1; WP SFR Data Base

Witness Responsible: Kim A. Watkins

LINE NO.	ACCT NO. (A)	ACCOUNT TITLE (B)	UNADJUSTED TOTAL COMPANY (C)	SCHEDULE OR ALLOCATION %	UNADJUSTED JURISDICTION (D)
1		OPERATING INCOME	\$ 1,704,140	C-2	\$ 428,640
2		FEDERAL INCOME TAX	853,820	C-2	197,420
3		OPERATING INCOME BEFORE FIT (1) + (2)	2,557,960		626,060
4		RECONCILING ITEMS:			
5		INTEREST CHARGES - CUSTOMER DEPOSITS	(17,860)	100.00%	(17,860)
6		DONATIONS	(19,830)	100.00%	(19,830)
7					
8		TAX DEPRECIATION	(1,850,080)	85.27%	(1,577,563)
9		BOOK DEPRECIATION	3,130,800	C-2 & B3.2	2,707,686
10		EXCESS OF TAX OVER BOOK (8) + (9)	1,280,720		1,130,123
11					
12		OTHER RECONCILING ITEMS:			
13		PROPERTY TAX	-	86.70%	-
14		EXCISE TAX	-	89.13%	-
15		GIS DEFERRED EXPENSE	(580,800)	85.27%	(495,248)
16		ACCRUED VACATION PAY	-	89.13%	-
17		PENSION EXPENSE	390,600	88.43%	345,408
18		OPEB	-	88.43%	-
19		TOTAL OTHER RECONCILING ITEMS (12) Thru (18)	(190,200)		(149,840)
20					
21		TAXABLE INCOME (3) + (5) + (6) + (10) + (19)	3,610,790		1,568,653
22					
23		FEDERAL INCOME TAX PAYABLE @ Tax Rate	1,227,670		533,342
24					
25		DEFERRED INCOME TAXES:			
26		EXCESS OF TAX OVER BOOK (10) x Tax Rate	(435,440)		(384,242)
27		OTHER RECONCILING ITEMS (19) x Tax Rate	64,670		50,946
28		TOTAL DEFERRED TAXES	(370,770)		(333,296)
29					
30		TOTAL FEDERAL INCOME TAX	856,900		200,046
31					
32					
33					
34					
35					
36					
37					
38					
39					
40					
41					

OHIO GAS COMPANY  
CASE NO. 17-1139-GA-AIR  
SOCIAL AND SERVICE CLUB DUES  
12 MONTHS ENDED DECEMBER 31 2017

Schedule C-5  
Page 1 of 1

Data: 0 Actual 12 Estimated

Type of Filing: x Original Updated Revised

Work Paper Reference No(s): WP SFR Data Base

Witness Responsible: Kim A. Watkins

LINE NO.	ACCT NO. (A)	ACCOUNT TITLE (B)	UNADJUSTED TOTAL COMPANY (C)	ALLOCATION %	JURISDICTIONAL
1	850000	OPERATION, SUPVSION, ENG	\$ 61	71.44%	\$ 44
2	851000	SYS CONTROL,LOAD DISPATCH	\$ 244	71.44%	\$ 174
3	871000	DISTR LOAD DISPATCH	\$ 244	87.83%	\$ 214
4	921100	OFFICE SUP/EXP- OFFICER	\$ 1,119	89.13%	\$ 997
5			<u>\$ 1,668</u>		<u>\$ 1,429</u>
6					
7		ROTARY INTERNATIONAL	\$ 1,668		
8					
9					

Data: 0 Actual 12 Estimated

Type of Filing: ☒ Original ☐ Updated ☐ Revised

Work Paper Reference No(s): No Applicable Work Papers

Witness Responsible: Kim A. Watkins

LINE NO.	ACCT NO.	ACCOUNT TITLE	UNADJUSTED TOTAL COMPANY (C)	ALLOCATION %	JURISDICTIONAL
	(A)	(B)			

NONE

OHIO GAS COMPANY  
CASE NO. 17-1139-GA-AIR  
CUSTOMER SERVICE AND INFORMATIONAL, SALES EXPENSES, AND GENERAL ADVERTISING EXPENSE  
12 MONTHS ENDED DECEMBER 31 2017

Schedule C-7  
Page 1 of 2

Data: 0 Actual 12 Estimated

Type of Filing: x Original Updated Revised

Work Paper Reference No(s): WP C9, WP SFR Data Base

Witness Responsible: Kim A. Watkins

LINE NO.	ACCT NO.	ACCOUNT TITLE	LABOR (C)	NON LABOR (D)	UNADJUSTED TOTAL COMPANY (E=C+D)	ALLOCATION % (F)	UNADJUSTED JURISDICTION (G=ExF)	ALLOCATION DESCRIPTION (G)
1								
2		OPERATING EXPENSES - CUSTOMER SERVICE						
3	909000	INFORMATIONAL ADVERTISING	\$ -	\$ 5,930	\$ 5,930	85.01%	\$ 5,041	See Cost of Service Study
4	910000	MISC CUST SVC - REV	-	-	-	85.01%	-	
5	910100	MISC CUST SVC - EXP	-	-	-	85.01%	-	
6	910184	TRANSP/TELECOM-OP CUSTSER	-	1,000	1,000	85.01%	850	
7			<u>\$ -</u>	<u>\$ 6,930</u>	<u>\$ 6,930</u>		<u>\$ 5,891</u>	

OHIO GAS COMPANY  
CASE NO. 17-1139-GA-AIR  
CUSTOMER SERVICE AND INFORMATIONAL, SALES EXPENSES, AND GENERAL ADVERTISING EXPENSE  
12 MONTHS ENDED                      DECEMBER 31 2017

Schedule C-7  
Page 2 of 2

Data:   0   Actual      12   Estimated

Type of Filing:   x   Original      Updated      Revised

Work Paper Reference No(s): WP C9, WP SFR Data Base

Witness Responsible: Kim A. Watkins

LINE NO.	ACCT NO.	ACCOUNT TITLE	LABOR (C)	NON LABOR (D)	UNADJUSTED TOTAL COMPANY (E=C+D)	ALLOCATION % (F)	UNADJUSTED JURISDICTION (G=ExF)	ALLOCATION DESCRIPTION (G)
1								
2		OPERATING EXPENSES - SALES						
3	911000	SUPERVISION	\$ 30,290	\$ 270	\$ 30,560	85.02%	\$ 25,982	
4	912000	SALARIES AND EXPENSES	101,800	1,370	103,170	85.02%	87,715.00	
5	913000	ADVERTISING EXP	-	13,590	13,590	85.02%	11,554.00	
6	913100	ADVERTISING EXP-BLDRS	-	3,700	3,700	100.00%	3,700.00	
7	913300	ADVERTISING EXP-CUST EXP	-	3,390	3,390	85.02%	2,882.00	
8	916000	MISC SALES EXP	-	5,640	5,640	85.02%	4,795.00	
9	916100	ECONOMIC DEVELOPMENT EXPS	-	8,830	8,830	0.00%	-	
10	916184	TRANSP/TELECOM-OPER SALES	-	23,000	23,000	85.02%	19,555.00	
11			<u>\$ 132,090</u>	<u>\$ 59,790</u>	<u>\$ 191,880</u>		<u>\$ 156,183</u>	

See Cost of  
Service Study

OHIO GAS COMPANY  
CASE NO. 17-1139-GA-AIR  
RATE CASE EXPENSE

12 MONTHS ENDED DECEMBER 31 2017

Schedule C-8

Page 1 of 1

Data: 0 Actual 12 Estimated

Type of Filing: x Original Updated Revised

Work Paper Reference No(s): WP SFR Data Base

Witness Responsible: Kim A. Watkins

Comparison of Projected Expenses Associated With The Current Case To Prior Rate Case

Item of Expense	Current Case	Prior Case
	Estimated	Actual
Legal, Consultants & Other	\$ -	\$ 94,000
Legal	100,000	-
Consultants	38,000	-
Other	-	-
Total	\$ 138,000	\$ 94,000

Schedule of Rate Case Expense Amortization

Rate Case	Total Expense to be Amortized	Opinion/Order Date	Authorized Amortization Period	Amount Amortized/ Expensed to Date	Expenses Included in Unadjusted Test Year
Current (Estimated)	\$ 138,000		3	-	\$ 46,000

OHIO GAS COMPANY  
CASE NO. 17-1139-GA-AIR  
OPERATION AND MAINTENANCE PAYROLL COST  
12 MONTHS ENDED DECEMBER 31 2017

Schedule C-9  
Page 1 of 1

Data: 0 Actual 12 Estimated

Type of Filing: x Original Updated Revised

Work Paper Reference No(s): WP C9, WP SFR Data Base

Witness Responsible: Kim A. Watkins

LINE NO.	ACCT NO. (A)	ACCOUNT TITLE (B)	UNADJUSTED TOTAL COMPANY (C)	UNADJUSTED JURISDICTIONAL	ADJUSTMENTS	ADJUSTED REVENUE & EXPENSES
1		PAYROLL COSTS:				
2		DIRECT LABOR (INCLUDING PTO)	\$ 4,223,780	\$ 3,832,410	\$ -	\$ 3,832,410
3						
4		EMPLOYEE BENEFITS				
5		PENSION/401-K (Note A)	960,480	849,353	-	849,353
6		ALL OTHER FRINGE BENEFITS (Note B)	678,610	600,096	-	600,096
7		TOTAL EMPLOYEE BENEFITS	1,639,090	1,449,449	-	1,449,449
8						
9		PAYROLL TAXES (Note C)	325,570	287,902	-	287,902
10						
11		TOTAL PAYROLL COSTS	\$ 6,188,440	\$ 5,569,761	\$ -	\$ 5,569,761

Note: Adjustments on this schedule represent labor only and will not match the adjustments on Schedules C3.1 and C3.2. There is a separate input area on the INPUT TAB for this.

Note A - Sch C2.1 and C3.2, 926100, 926300)

Note B - Sch C2.1 and C3.2, 926200, 926210, 926220, 926225, 926230, 926240, 926260, 926270, 926280, 926400, 926450)

Note C - Sch C2.1 and C3.2, Fed Unpl, Fed FICA, St Unpl, Trf to Other Accts)



OHIO GAS COMPANY  
CASE NO. 17-1139-GA-AIR  
TOTAL COMPANY PAYROLL ANALYSIS  
TEST YEAR AND FIVE MOST RECENT CALENDAR YEARS

Data: x Actual      Estimated  
Type of Filing: x Original   Updated   Revised  
Work Paper Reference No(s): WP SFR Data Base

Schedule C-9.1  
Page 1 of 1

Witness Responsible: Kim A. Watkins

LINE NO.	DESCRIPTION	TEST YEAR	MOST RECENT FIVE CALENDAR YEARS				
			12/31/2016	12/31/2015	12/31/2014	12/31/2013	12/31/2012
1	<u>MANHOURS</u>						
2	STRAIGHT-TIME HOURS	172,900	172,232	177,334	170,070	171,832	172,772
3	OVERTIME HOURS	3,750	3,626	3,833	4,153	3,753	3,538
4	TOTAL MANHOURS	176,650	175,858	181,167	174,223	175,585	176,310
5							
6	RATIO OF OVERTIME HOURS TO STRAIGHT-TIME HOURS	2.17	2.11	2.16	2.44	2.18	2.05
7							
8	<u>LABOR DOLLARS</u>						
9	STRAIGHT-TIME DOLLARS	\$ 5,363,320	\$ 5,199,305	\$ 4,963,804	\$ 4,880,968	\$ 4,794,591	\$ 4,722,692
10	OVERTIME DOLLARS	135,000	126,813	130,512	136,330	120,291	109,812
11	TOTAL LABOR DOLLARS	\$ 5,498,320	\$ 5,326,118	\$ 5,094,316	\$ 5,017,298	\$ 4,914,882	\$ 4,832,504
12							
13	RATIO OF OVERTIME DOLLARS TO STRAIGHT-TIME DOLLARS	2.52	2.44	2.63	2.79	2.51	2.33
14							
15	O&M LABOR DOLLARS	\$ 4,223,780	\$ 3,989,422	\$ 3,814,295	\$ 3,794,083	\$ 3,643,467	\$ 3,645,182
16	RATIO OF O&M LABOR DOLLARS TO TOTAL LABOR DOLLARS	76.82	74.90	74.87	75.62	74.13	75.43
17							
18	TOTAL EMPLOYEE BENEFITS	\$ 2,079,401	\$ 1,919,955	\$ 1,577,122	\$ 1,356,556	\$ 1,620,851	\$ 1,702,873
19	EMPLOYEE BENEFITS EXPENSED	\$ 1,639,090	\$ 1,484,560	\$ 1,224,466	\$ 1,001,186	\$ 1,219,984	\$ 1,369,440
20	RATIO OF BENEFITS EXPENSED TO TOTAL BENEFITS	78.83	77.32	77.64	73.80	75.27	80.42
21							
22	TOTAL PAYROLL TAXES	\$ 414,740	\$ 391,994	\$ 400,137	\$ 378,051	\$ 373,451	\$ 361,124
23	PAYROLL TAXES EXPENSED	\$ 325,570	\$ 301,155	\$ 315,148	\$ 303,608	\$ 295,253	\$ 292,767
24	RATIO OF PAYROLL TAXES EXPENSED TO TOTAL						
25	PAYROLL TAXES	78.50	76.83	78.76	80.31	79.06	81.07
26							
27	AVERAGE EMPLOYEE LEVELS	81	81	80	79	82	81
28	YEAR END EMPLOYEE LEVELS	81	81	80	80	81	81

OHIO GAS COMPANY  
CASE NO. 17-1139-GA-AIR  
COMPARATIVE BALANCE SHEETS (TOTAL COMPANY)  
AS OF DECEMBER 31, 2016 AND DECEMBER 31, 2011 - 2015

Data: x Actual      Estimated  
Type of Filing: x Original    Updated    Revised  
Work Paper Reference No(s): WP SFR Data Base

Schedule C-10.1  
Page 1 of 2

Witness Responsible: Kim A. Watkins

LINE NO.	DESCRIPTION	DATE CERTAIN 12/31/2016	MOST RECENT FIVE CALENDAR YEARS				
			12/31/2015	12/31/2014	12/31/2013	12/31/2012	12/31/2011
1	UTILITY PLANT						
2	TOTAL GAS PLANT IN SERVICE	\$ 100,493,155	\$ 97,434,556	\$ 95,164,983	\$ 92,663,909	\$ 89,568,649	\$ 86,683,662
3	CONSTRUCTION WORK IN PROGRESS	-	328,498	239,164	171,019	182,852	162,425
4	TOTAL ACCUM PROV FOR DEPR OF UTILITY PLANT	(62,914,270)	(61,145,755)	(58,561,751)	(55,972,977)	(53,499,945)	(51,131,710)
5	PLANT ACQUISITION ADJUSTMENTS	570,841	570,841	570,841	570,841	570,841	570,841
6	ACCUM PROV FOR AMORT OF ACQ ADJS	(570,841)	(570,841)	(570,841)	(570,841)	(570,841)	(570,841)
7	NET UTILITY PLANT	37,578,885	36,617,299	36,842,396	36,861,951	36,251,556	35,714,377
8	OTHER PROPERTY AND INVESTMENTS						
9	INVESTMENT IN SUBSIDIARY COMPANIES	15,136,595	14,819,573	14,508,844	14,091,229	13,648,882	13,199,445
10	OTHER INVESTMENTS	208	208	208	208	208	208
11	TOTAL OTH PROP AND INVESTMENTS	15,136,803	14,819,781	14,509,052	14,091,437	13,649,090	13,199,653
12	CURRENT AND ACCRUED ASSETS						
13	CASH & WORKING FUNDS	4,837	8,500	75,920	28,234	128,441	189,613
14	WORKING FUNDS	615	665	980	980	51,183	73,150
15	NOTES RECEIVABLE	30,750	70,287	70,287	77,727	77,727	72,727
16	CUSTOMER ACCOUNTS RECEIVABLE	5,790,568	4,433,465	6,628,678	7,168,219	5,001,008	6,017,066
17	OTHER ACCOUNTS RECEIVABLE	219,890	113,702	8,630	87,407	127,608	111,517
18	ACCUM PROV FOR UNCOLLECTIBLE ACCTS	(1,596)	(1,596)	(1,596)	(1,596)	(1,596)	(1,596)
19	NOTES RECEIVABLE FROM ASSOC COMPANIES	4,000,000	6,300,000	7,000,000	5,600,000	6,400,000	7,200,000
20	ACCOUNTS RECEIVABLE FROM ASSOC COS	12,367	15,825	15,819	13,398	13,991	19,008
21	PLANT MATERIALS AND OPERATING SUPPLIES	504,287	519,331	542,761	775,229	955,272	725,325
22	PREPAYMENTS	315,825	350,166	374,179	353,231	330,281	329,591
23	TOTAL CURRENT AND ACCRUED ASSETS	10,877,543	11,810,345	14,715,658	14,102,829	13,083,915	14,736,401
24	DEFERRED DEBITS						
25	MISCELLANEOUS DEFERRED DEBITS	413,394	365,723	393,546	131,772	218,947	411,708
26	TOTAL DEFERRED DEBITS	413,394	365,723	393,546	131,772	218,947	411,708
27	TOTAL ASSETS AND OTHER DEBITS	\$ 64,006,625	\$ 63,613,148	\$ 66,460,652	\$ 65,187,989	\$ 63,203,508	\$ 64,062,139

OHIO GAS COMPANY  
CASE NO. 17-1139-GA-AIR  
COMPARATIVE BALANCE SHEETS  
AS OF DECEMBER 31, 2016 AND DECEMBER 31, 2011 - 2015

Data: x Actual      Estimated  
Type of Filing: x Original   Updated   Revised  
Work Paper Reference No(s):

Schedule C-10.1  
Page 2 of 2

Witness Responsible:

LINE NO.	DESCRIPTION	DATE CERTAIN 12/31/2016	MOST RECENT FIVE CALENDAR YEARS				
			12/31/2015	12/31/2014	12/31/2013	12/31/2012	12/31/2011
28	PROPRIETORY CAPITAL						
29	COMMON STOCK ISSUED	\$ 12,354,750	\$ 12,354,750	\$ 12,354,750	\$ 12,354,750	\$ 12,354,750	\$ 12,354,750
30	MISCELLANEOUS PAID-IN CAPITAL	8,753,055	8,753,055	8,753,055	8,753,055	8,753,055	8,753,055
31	UNAPPROPRIATED RETAINED EARNINGS	13,874,557	14,877,033	15,444,691	14,592,840	14,455,671	16,468,130
32	UNAPPROP UNDIST SUBDIARY EARNINGS	12,169,865	11,827,110	11,490,650	11,045,287	10,562,762	10,070,529
33	ACCUM OTHER COMPREHENSIVE INCOME	(4,978,148)	(5,134,998)	(4,891,710)	(3,663,443)	(5,867,902)	(5,370,084)
34	TOTAL PROPRIETORY CAPITAL	42,174,079	42,676,950	43,151,436	43,082,489	40,258,336	42,276,380
35	CURRENT AND ACCRUED LIABILITIES						
36	ACCOUNTS PAYABLE	2,813,396	2,737,255	2,148,313	1,571,310	2,984,669	2,170,420
37	ACCOUNTS PAYABLE TO ASSOCIATED COS	3,636,601	2,986,630	5,918,335	5,695,457	3,382,239	4,501,468
38	CUSTOMER DEPOSITS	557,611	652,339	704,116	679,035	661,780	678,712
39	TAXES ACCRUED	2,066,709	1,696,868	1,232,818	1,851,400	1,584,834	457,551
40	INTEREST ACCRUED	62,963	61,423	57,974	56,357	52,142	50,087
41	MISC CURRENT AND ACCRUED LIABILITIES	7,281,540	6,883,595	6,711,905	5,157,698	8,290,113	8,050,450
42	TOTAL CURRENT ACCRUED LIABILITIES	16,418,820	15,018,110	16,773,461	15,011,257	16,955,777	15,908,688
43	DEFERRED CREDITS						
44	CUST ADV FOR CONSTRUCTION	581,308	668,000	616,236	530,209	568,107	544,348
45	OTHER DEFERRED CREDITS	272,617	293,206	322,598	354,750	385,007	421,019
46	OTHER REGULATORY LIABILITIES	551,353	574,678	623,014	664,379	716,835	633,983
47	ACCUM DEFERRED INVESTMENT TAX CREDITS	9,477	13,409	20,861	31,029	45,189	63,559
48	ACCUM DEF INCOME TAXES - ACCEL AMORT	(153,707)	(172,146)	(191,898)	(212,663)	(234,916)	(258,739)
49	ACCUM DEF INCOME TAXES - LIBERALIZED DEPR	6,798,380	7,145,429	7,689,832	7,754,038	7,590,953	7,438,012
50	ACCUM DEF INCOME TAXES - OTHER	(2,645,702)	(2,604,488)	(2,544,888)	(2,027,499)	(3,081,780)	(2,965,111)
51	TOTAL DEFERRED CREDITS	5,413,726	5,918,088	6,535,755	7,094,243	5,989,395	5,877,071
52	TOTAL LIABILITIES PLUS PROP CAPITAL	\$ 64,006,625	\$ 63,613,148	\$ 66,460,652	\$ 65,187,989	\$ 63,203,508	\$ 64,062,139

OHIO GAS COMPANY  
CASE NO. 17-1139-GA-AIR  
COMPARATIVE INCOME STATEMENTS (TOTAL COMPANY)  
TEST YEAR AND FIVE MOST RECENT CALENDAR YEARS

Data: x Actual      Estimated  
Type of Filing: x Original   Updated   Revised  
Work Paper Reference No(s): WP SFR Data Base

Schedule C-10.2  
Page 1 of 1

Witness Responsible: Kim A. Watkins

LINE NO.	DESCRIPTION	TEST YEAR	MOST RECENT FIVE CALENDAR YEARS				
			12/31/2016	12/31/2015	12/31/2014	12/31/2013	12/31/2012
1	OPERATING REVENUES	\$ 16,861,700	\$ 16,364,979	\$ 16,871,728	\$ 18,699,609	\$ 17,509,072	\$ 15,580,801
2							
3	OPERATING EXPENSES						
4	OPERATION EXPENSE	7,699,820	7,294,498	6,795,747	6,211,186	6,483,437	6,589,339
5	MAINTENANCE EXPENSE	1,226,540	1,014,850	1,083,434	1,218,614	958,597	984,245
6	DEPRECIATION EXPENSE	2,961,600	2,843,480	3,054,970	2,987,305	2,912,571	2,819,231
7	TAXES OTHER THAN INCOME TAXES	2,415,780	2,337,543	2,409,431	2,555,253	2,431,823	2,200,303
8	INCOME TAXES	853,810	945,733	1,164,887	1,908,790	1,559,185	977,511
9	TOTAL OPERATING EXPENSES	15,157,550	14,436,104	14,508,469	14,881,148	14,345,613	13,570,629
10	NET OPERATING INCOME	1,704,150	1,928,875	2,363,259	3,818,461	3,163,459	2,010,172
11							
12	OTHER OPERATING INCOME						
13	EQUITY IN EARNINGS OF SUBSIDIARIES	422,190	342,755	336,460	445,363	482,525	492,233
14	INTEREST AND DIVIDEND INCOME (NET OF FIT)	61,280	128,381	129,249	109,341	47,821	84,923
15	DONATIONS	(19,830)	(16,195)	(12,764)	(16,918)	(12,556)	(10,555)
16	TOTAL OTHER INCOME AND DEDUCTIONS	463,640	454,941	452,945	537,786	517,790	566,601
17							
18	INTEREST CHARGES						
19	OTHER INTEREST EXPENSE	17,860	17,806	19,654	18,855	18,762	18,514
20	TOTAL INTEREST CHARGES	17,860	17,806	19,654	18,855	18,762	18,514
21							
22	NET INCOME	\$ 2,149,930	\$ 2,366,010	\$ 2,796,550	\$ 4,337,392	\$ 3,662,487	\$ 2,558,259
		118,120	(211,490)	67,665	74,734	93,340	28,474
						\$	23,728

OHIO GAS COMPANY  
CASE NO. 17-1139-GA-AIR  
REVENUE STATISTICS (TOTAL COMPANY) - GAS REVENUES  
2012 - 2022

Data: x Actual    Estimated  
Type of Filing: x Original   Updated   Revised  
Work Paper Reference No(s): WP SFR Data Base

Schedule C-11.1  
Page 1 of 1

Witness Responsible: Kim A. Watkins

LINE NO.	DESCRIPTION	MOST RECENT FIVE CALENDAR YEARS					TEST YEAR	FIVE PROJECTED CALENDAR YEARS				
		2012	2013	2014	2015	2016		2018	2019	2020	2021	2022
1	REVENUE BY CUSTOMER CLASS (A)											
2	TRANSPORTATION REVENUES											
3	RESIDENTIAL	\$ 8,425,479	\$ 9,400,618	\$ 10,116,964	\$ 9,180,474	\$ 8,891,997	\$ 9,255,700	\$ 12,323,477	\$ 12,340,967	\$ 12,358,456	\$ 12,375,946	\$ 12,393,436
4	COMMERCIAL - INTERRUPTIBLE	1,236	1,890	509	-	-	-	-	-	-	-	-
5	COMMERCIAL - FIRM	2,948,808	3,487,310	3,817,368	3,398,485	3,307,564	3,166,869	3,498,221	3,499,514	3,500,807	3,502,100	3,503,393
6	INDUSTRIAL - INTERRUPTIBLE	460,011	420,999	372,127	252,032	313,960	221,890	221,890	221,890	221,890	221,890	221,890
7	INDUSTRIAL - FIRM	3,354,046	3,785,332	3,856,497	3,577,825	3,524,284	3,825,721	3,844,300	3,844,300	3,844,232	3,844,163	3,844,163
8	TOTAL TRANSPORTATION REVENUES	\$ 15,189,580	\$ 17,096,149	\$ 18,163,465	\$ 16,408,816	\$ 16,037,805	\$ 16,470,180	\$ 19,887,887	\$ 19,906,670	\$ 19,925,385	\$ 19,944,099	\$ 19,962,882
9												
10	# OF CUSTOMERS BY CLASS - MONTH END											
11	TRANSPORTATION CUSTOMERS											
12	RESIDENTIAL	43,196	43,502	43,818	44,068	44,483	44,822	45,079	45,336	45,593	45,850	46,107
13	COMMERCIAL - INTERRUPTIBLE	1	1	-	-	-	-	-	-	-	-	-
14	COMMERCIAL - FIRM	4,723	4,755	4,773	4,785	4,815	4,858	4,877	4,896	4,915	4,934	4,953
15	INDUSTRIAL - INTERRUPTIBLE	28	27	24	24	24	24	24	24	24	24	24
16	INDUSTRIAL - FIRM	301	311	317	318	317	327	329	329	328	327	327
17	TOTAL TRANSPORTATION CUSTOMERS	48,249	48,596	48,932	49,195	49,639	50,031	50,309	50,585	50,860	51,135	51,411
18												
19	# OF CUSTOMERS BY CLASS - 12 MONTH AVG											
20	TRANSPORTATION CUSTOMERS											
21	RESIDENTIAL	42,659	42,939	43,210	43,588	43,957	44,327	44,584	44,841	45,098	45,355	45,612
22	COMMERCIAL - INTERRUPTIBLE	2	2	1	-	-	-	-	-	-	-	-
23	COMMERCIAL - FIRM	4,667	4,712	4,731	4,757	4,777	4,819	4,838	4,857	4,876	4,895	4,914
24	INDUSTRIAL - INTERRUPTIBLE	34	33	32	31	24	24	24	24	24	24	24
25	INDUSTRIAL - FIRM	342	343	351	354	319	319	321	321	320	319	319
26	TOTAL TRANSPORTATION CUSTOMERS	47,704	48,029	48,325	48,730	49,077	49,489	49,767	50,043	50,318	50,593	50,869
27												
28	AVERAGE REVENUE PER CUSTOMER											
29	TRANSPORTATION CUSTOMERS											
30	RESIDENTIAL	198	219	234	211	202	209	276	275	274	273	272
31	COMMERCIAL - INTERRUPTIBLE	618	945	509	#DIV/0!	-	-	-	-	-	-	-
32	COMMERCIAL - FIRM	632	740	807	714	692	657	723	721	718	715	713
33	INDUSTRIAL - INTERRUPTIBLE	13,530	12,758	11,629	8,130	13,082	9,245	9,245	9,245	9,245	9,245	9,245
34	INDUSTRIAL - FIRM	9,807	11,036	10,987	10,107	11,048	11,993	11,976	11,976	12,013	12,051	12,051

(A) INCLUDES BILLED AND UNBILLED REVENUES AND EXCLUDES FORFEITED DISCOUNTS (487.000), MISC SERVICE REVENUE (488.000) AND RETURNED CHECK CHARGE (488.000).

OHIO GAS COMPANY  
CASE NO. 17-1139-GA-AIR  
REVENUE STATISTICS (TOTAL JURISDICTIONAL) - GAS REVENUES  
2012 - 2022

Data: x Actual Estimated

Type of Filing: x Original Updated Revised

Work Paper Reference No(s): WVP SFR Data Base

Schedule C-11.2

Page 1 of 1

Witness Responsible: Kim A. Watkins

LINE NO.	DESCRIPTION	MOST RECENT FIVE CALENDAR YEARS					TEST YEAR	FIVE PROJECTED CALENDAR YEARS				
		2012	2013	2014	2015	2016		2018	2019	2020	2021	2022
1	REVENUE BY CUSTOMER CLASS (A)											
2	TRANSPORTATION REVENUES											
3	RESIDENTIAL	\$ 8,425,479	\$ 9,400,618	\$ 10,116,964	\$ 9,180,474	\$ 8,891,997	\$ 9,255,700	\$ 12,323,477	\$ 12,340,967	\$ 12,358,456	\$ 12,375,946	\$ 12,393,436
4	COMMERCIAL - INTERRUPTIBLE	-	-	-	-	-	-	-	-	-	-	-
5	COMMERCIAL - FIRM	2,674,764	3,202,235	3,535,140	3,133,733	3,076,295	2,939,449	3,270,801	3,272,094	3,273,387	3,274,680	3,275,973
6	INDUSTRIAL - INTERRUPTIBLE	-	-	-	-	-	-	-	-	-	-	-
7	INDUSTRIAL - FIRM	485,650	615,587	732,560	563,896	556,324	617,361	635,940	635,940	635,872	635,803	635,803
8	TOTAL TRANSPORTATION REVENUES	\$ 11,585,893	\$ 13,218,440	\$ 14,384,664	\$ 12,878,103	\$ 12,524,616	\$ 12,812,510	\$ 16,230,217	\$ 16,249,000	\$ 16,267,715	\$ 16,286,429	\$ 16,305,212
9												
10	# OF CUSTOMERS BY CLASS - MONTH END											
11	TRANSPORTATION CUSTOMERS											
12	RESIDENTIAL	43,196	43,502	43,818	44,068	44,483	44,822	45,079	45,336	45,593	45,850	46,107
13	COMMERCIAL - INTERRUPTIBLE	-	-	-	-	-	-	-	-	-	-	-
14	COMMERCIAL - FIRM	4,715	4,747	4,765	4,777	4,807	4,850	4,869	4,888	4,907	4,926	4,945
15	INDUSTRIAL - INTERRUPTIBLE	-	-	-	-	-	-	-	-	-	-	-
16	INDUSTRIAL - FIRM	248	258	264	264	261	271	273	273	272	271	271
17	TOTAL TRANSPORTATION CUSTOMERS	48,159	48,507	48,847	49,109	49,551	49,943	50,221	50,497	50,772	51,047	51,323
18												
19	# OF CUSTOMERS BY CLASS - 12 MONTH AVG											
20	TRANSPORTATION CUSTOMERS											
21	RESIDENTIAL	42,659	42,939	43,210	43,588	43,957	44,327	44,584	44,841	45,098	45,355	45,612
22	COMMERCIAL - INTERRUPTIBLE	-	-	-	-	-	-	-	-	-	-	-
23	COMMERCIAL - FIRM	4,631	4,673	4,692	4,719	4,770	4,812	4,831	4,850	4,869	4,888	4,907
24	INDUSTRIAL - INTERRUPTIBLE	-	-	-	-	-	-	-	-	-	-	-
25	INDUSTRIAL - FIRM	243	243	252	254	263	262	264	264	263	262	262
26	TOTAL TRANSPORTATION CUSTOMERS	47,533	47,855	48,154	48,561	48,990	49,401	49,679	49,955	50,230	50,505	50,781
27												
28	AVERAGE REVENUE PER CUSTOMER											
29	TRANSPORTATION CUSTOMERS											
30	RESIDENTIAL	198	219	234	211	202	209	276	275	274	273	272
31	COMMERCIAL - INTERRUPTIBLE	-	-	-	-	-	-	-	-	-	-	-
32	COMMERCIAL - FIRM	578	685	753	664	645	611	677	675	672	670	668
33	INDUSTRIAL - INTERRUPTIBLE	-	-	-	-	-	-	-	-	-	-	-
34	INDUSTRIAL - FIRM	1,999	2,533	2,907	2,220	2,115	2,356	2,409	2,409	2,418	2,427	2,427

(A) INCLUDES BILLED AND UNBILLED REVENUES AND EXCLUDES FORFEITED DISCOUNTS (487.000), MISC SERVICE REVENUE (488.000) AND RETURNED CHECK CHARGE (488.000).

OHIO GAS COMPANY  
CASE NO. 17-1139-GA-AIR  
MCF STATISTICS (TOTAL COMPANY) - MCF TRANSPORTATION  
2012 - 2022

Data: x Actual      Estimated

Type of Filing: x Original   Updated   Revised

Work Paper Reference No(s): WP SFR Data Base

Schedule C-11.3

Page 1 of 1

Witness Responsible: Kim A. Watkins

LINE NO.	DESCRIPTION	MOST RECENT FIVE CALENDAR YEARS					TEST YEAR	FIVE PROJECTED CALENDAR YEARS				
		2012	2013	2014	2015	2016		2018	2019	2020	2021	2022
1	MCF TRANS BY CUSTOMER CLASS (A)											
2	TRANSPORTATION REVENUES											
3	RESIDENTIAL	3,310,212.9	3,912,762.3	4,407,329.9	3,743,911.0	3,517,238.4	3,808,254.0	3,830,356.0	3,852,458.0	3,874,560.0	3,896,662.0	3,918,764.0
4	COMMERCIAL - INTERRUPTIBLE	1,488.9	2,277.7	612.9	-	-	-	-	-	-	-	-
5	COMMERCIAL - FIRM	1,602,484.8	1,955,444.9	2,194,209.5	1,886,932.4	1,809,817.0	1,760,539.0	1,767,474.0	1,774,409.0	1,781,344.0	1,788,279.0	1,795,214.0
6	INDUSTRIAL - INTERRUPTIBLE	595,431.4	364,444.8	269,452.0	155,461.8	208,429.5	146,653.0	146,653.0	146,653.0	146,653.0	146,653.0	146,653.0
7	INDUSTRIAL - FIRM	4,645,270.5	5,105,719.8	5,246,410.7	4,710,168.1	4,656,867.2	4,990,389.0	5,021,677.0	5,021,677.0	5,006,033.0	4,990,389.0	4,990,389.0
8	TOTAL TRANSPORTATION REVENUES	10,154,888.5	11,340,649.5	12,118,015.0	10,496,473.3	10,192,352.1	10,705,835.0	10,766,160.0	10,795,197.0	10,808,590.0	10,821,983.0	10,851,020.0
9												
10	# OF CUSTOMERS BY CLASS - MONTH END											
11	TRANSPORTATION CUSTOMERS											
12	RESIDENTIAL	43,196	43,502	43,818	44,068	44,483	44,822	45,079	45,336	45,593	45,850	46,107
13	COMMERCIAL - INTERRUPTIBLE	1	1	-	-	-	-	-	-	-	-	-
14	COMMERCIAL - FIRM	4,723	4,755	4,773	4,785	4,815	4,858	4,877	4,896	4,915	4,934	4,953
15	INDUSTRIAL - INTERRUPTIBLE	28	27	24	24	24	24	24	24	24	24	24
16	INDUSTRIAL - FIRM	301	311	317	318	317	327	329	329	328	327	327
17	TOTAL TRANSPORTATION CUSTOMERS	48,249	48,596	48,932	49,195	49,639	50,031	50,309	50,585	50,860	51,135	51,411
18												
19	# OF CUSTOMERS BY CLASS - 12 MONTH AVG											
20	TRANSPORTATION CUSTOMERS											
21	RESIDENTIAL	42,659	42,939	43,210	43,588	43,957	44,327	44,584	44,841	45,098	45,355	45,612
22	COMMERCIAL - INTERRUPTIBLE	2	2	1	-	-	-	-	-	-	-	-
23	COMMERCIAL - FIRM	4,667	4,712	4,731	4,757	4,777	4,819	4,838	4,857	4,876	4,895	4,914
24	INDUSTRIAL - INTERRUPTIBLE	34	33	32	31	24	24	24	24	24	24	24
25	INDUSTRIAL - FIRM	342	343	351	354	319	319	321	321	320	319	319
26	TOTAL TRANSPORTATION CUSTOMERS	47,704	48,029	48,325	48,730	49,077	49,489	49,767	50,043	50,318	50,593	50,869
27												
28	AVERAGE MCF TRANS PER CUSTOMER											
29	TRANSPORTATION CUSTOMERS											
30	RESIDENTIAL	78	91	102	86	80	86	86	86	86	86	86
31	COMMERCIAL - INTERRUPTIBLE	744	1,139	613	-	-	-	-	-	-	-	-
32	COMMERCIAL - FIRM	343	415	464	397	379	365	365	365	365	365	365
33	INDUSTRIAL - INTERRUPTIBLE	17,513	11,044	8,420	5,015	8,685	6,111	6,111	6,111	6,111	6,111	6,111
34	INDUSTRIAL - FIRM	13,583	14,885	14,947	13,306	14,598	15,644	15,644	15,644	15,644	15,644	15,644

(A) INCLUDES BILLED AND UNBILLED MCF TRANSPORTATION.

OHIO GAS COMPANY  
CASE NO. 17-1139-GA-AIR  
MCF STATISTICS (JURISDICTIONAL) - MCF TRANSPORTATION  
2012 - 2022

Data: x Actual    Estimated  
Type of Filing: x Original   Updated   Revised  
Work Paper Reference No(s): WP SFR Data Base

Schedule C-11.4  
Page 1 of 1

Witness Responsible: Kim A. Watkins

LINE NO.	DESCRIPTION	MOST RECENT FIVE CALENDAR YEARS					TEST YEAR	FIVE PROJECTED CALENDAR YEARS				
		2012	2013	2014	2015	2016		2018	2019	2020	2021	2022
1	MCF TRANS BY CUSTOMER CLASS (A)											
2	TRANSPORTATION REVENUES											
3	RESIDENTIAL	3,310,212.9	3,912,762.3	4,407,329.9	3,743,911.0	3,517,238.4	3,808,254.0	3,830,356.0	3,852,458.0	3,874,560.0	3,896,662.0	3,918,764.0
4	COMMERCIAL - INTERRUPTIBLE	-	-	-	-	-	-	-	-	-	-	-
5	COMMERCIAL - FIRM	1,417,269.8	1,761,084.3	2,003,071.6	1,709,965.0	1,654,092.5	1,607,149.0	1,613,495.0	1,619,841.0	1,626,187.0	1,632,533.0	1,638,879.0
6	INDUSTRIAL - INTERRUPTIBLE	-	-	-	-	-	-	-	-	-	-	-
7	INDUSTRIAL - FIRM	286,517.1	376,231.5	467,025.4	342,414.3	333,797.7	385,454.0	388,396.0	388,396.0	386,925.0	385,454.0	385,454.0
8	TOTAL TRANSPORTATION REVENUES	5,013,999.8	6,050,078.1	6,877,426.9	5,796,290.3	5,505,128.6	5,800,857.0	5,832,247.0	5,860,695.0	5,887,672.0	5,914,649.0	5,943,097.0
9												
10	# OF CUSTOMERS BY CLASS - MONTH END											
11	TRANSPORTATION CUSTOMERS											
12	RESIDENTIAL	43,196	43,502	43,818	44,068	44,483	44,822	45,079	45,336	45,593	45,850	46,107
13	COMMERCIAL - INTERRUPTIBLE	-	-	-	-	-	-	-	-	-	-	-
14	COMMERCIAL - FIRM	4,715	4,747	4,765	4,777	4,807	4,850	4,869	4,888	4,907	4,926	4,945
15	INDUSTRIAL - INTERRUPTIBLE	-	-	-	-	-	-	-	-	-	-	-
16	INDUSTRIAL - FIRM	248	258	264	264	261	271	273	273	272	271	271
17	TOTAL TRANSPORTATION CUSTOMERS	48,159	48,507	48,847	49,109	49,551	49,943	50,221	50,497	50,772	51,047	51,323
18												
19	# OF CUSTOMERS BY CLASS - 12 MONTH AVG											
20	TRANSPORTATION CUSTOMERS											
21	RESIDENTIAL	42,659	42,939	43,210	43,588	43,957	44,327	44,584	44,841	45,098	45,355	45,612
22	COMMERCIAL - INTERRUPTIBLE	-	-	-	-	-	-	-	-	-	-	-
23	COMMERCIAL - FIRM	4,631	4,673	4,692	4,719	4,770	4,812	4,831	4,850	4,869	4,888	4,907
24	INDUSTRIAL - INTERRUPTIBLE	-	-	-	-	-	-	-	-	-	-	-
25	INDUSTRIAL - FIRM	243	243	252	254	263	262	264	264	263	262	262
26	TOTAL TRANSPORTATION CUSTOMERS	47,533	47,855	48,154	48,561	48,990	49,401	49,679	49,955	50,230	50,505	50,781
27												
28	AVERAGE MCF TRANS PER CUSTOMER											
29	TRANSPORTATION CUSTOMERS											
30	RESIDENTIAL	78	91	102	86	80	86	86	86	86	86	86
31	COMMERCIAL - INTERRUPTIBLE	-	-	-	-	-	-	-	-	-	-	-
32	COMMERCIAL - FIRM	306	377	427	362	347	334	334	334	334	334	334
33	INDUSTRIAL - INTERRUPTIBLE	-	-	-	-	-	-	-	-	-	-	-
34	INDUSTRIAL - FIRM	1,179	1,548	1,853	1,348	1,269	1,471	1,471	1,471	1,471	1,471	1,471

(A) INCLUDES BILLED AND UNBILLED MCF TRANSPORTATION.



OHIO GAS COMPANY  
CASE NO. 17-1139-GA-AIR

ANALYSIS OF RESERVE FOR UNCOLLECTIBLE ACCOUNTS  
2014 - 2016 AND THE TWELVE MONTHS ENDING DECEMBER 31, 2017

Data: ☒ Actual      ☐ Estimated

Type of Filing: ☒ Original    ☐ Updated    ☐ Revised

Work Paper Reference No(s): No Applicable Work Paper

Witness Responsible: Kim A. Watkins

Schedule C-12

Page 1 of 1

LINE NO.	DESCRIPTION	MOST RECENT THREE CALENDAR YEARS			TEST YEAR
		2014	2015	2016	
1					
2	RESERVE AT BEGINNING OF YEAR	\$ -	\$ -	\$ -	\$ -
3					
4	CURRENT YEAR PROVISION	-	-	-	-
5					
6	WRITE-OFFS NET OF RECOVERIES	-	-	-	-
7					
8	RESERVE AT END OF YEAR	\$ -	\$ -	\$ -	\$ -

NOTE: UNCOLLECTIBLE ACCOUNTS ARE TRACKED THROUGH EITHER THE PIPP OR UNCOLLECTIBLE EXPENSE RIDERS, THEREFORE, ACTIVITY NETS TO ZERO IN THE RESERVE FOR UNCOLLECTIBLE ACCOUNTS.

Test Year: January 1, 2017 to December 31, 2017

Date Certain: December 31, 2016

Section D

- D-1 Rate of return summary
- D-1.1 Common equity
- D-2 Embedded cost of short-term debt
- D-3 Embedded cost of long-term debt
- D-4 Embedded cost of preferred stock
- D-5 Comparative financial data

OHIO GAS COMPANY  
CASE NO. 17-1139-GA-AIR  
RATE OF RETURN SUMMARY  
AS OF      DECEMBER 31 2016

Schedule D-1  
Page 1 of 1

Data:   0   Actual      12   Estimated

Type of Filing:   x   Original      Updated      Revised

Work Paper Reference No(s):   WP SFR Data Base

Witness Responsible:   Joseph G. Bowser; Kim A. Watkins

LINE NO.	CLASS OF CAPITAL	REFERENCE	DOLLAR AMOUNT	% OF TOTAL	% COST	WEIGHTED COST %
1	LONG-TERM DEBT	D-3	\$            -	0.00%	0.00%	0.00%
2	PREFERRED STOCK	D-4	-	0.00%	0.00%	0.00%
3	COMMON EQUITY (A)		42,174,079	100.00%	9.00%	9.00%
4	TOTAL CAPITAL		<u>\$    42,174,079</u>	<u>100.00%</u>		<u>9.00%</u>
5	255   ACCUMULATED DEFERRED INVESTMENT TAX CREDIT		<u>\$            9,477</u>			
6	281   ACCUMULATED DEFERRED INCOME TAXES		<u>\$        (153,707)</u>			
7	282   ACCUMULATED DEFERRED INCOME TAXES		<u>\$      6,798,380</u>			
8	283   ACCUMULATED DEFERRED INCOME TAXES (A)		<u>\$     (2,645,702)</u>			
9	(A)   Common Equity is adjusted for Accumulated Other Comprehensive Income (OCI) and Deferred Taxes are adjusted for the tax effect of OCI.					

OHIO GAS COMPANY  
CASE NO. 17-1139-GA-AIR  
COMMON EQUITY  
AS OF DECEMBER 31 2016

Schedule D-1.1  
Page 1 of 1

Data: 0 Actual 12 Estimated

Type of Filing: x Original Updated Revised

Work Paper Reference No(s): WP SFR Data Base

Witness Responsible: Kim A. Watkins

LINE NO.		COMMON		PAID-IN		RETAINED		ACCUMULATED		INTERCOMPANY		TOTAL	
		STOCK		CAPITAL		EARNINGS		OTHER		ELIMINATIONS		COMMON	
		DOLLAR		DOLLAR		DOLLAR		INCOME DOLLAR		DOLLAR		EQUITY	
		AMOUNT		AMOUNT		AMOUNT		TOTAL		AMOUNT		AMOUNT	
1	OHIO GAS COMPANY COMMON EQUITY (A)	\$	12,354,750	\$	8,753,055	\$	26,044,422	\$	(4,978,148)	\$	-	\$	42,174,079

(A) Common Equity is adjusted for Accumulated Other Comprehensive Income (OCI) and Deferred Taxes are adjusted for the tax effect of OCI.

OHIO GAS COMPANY  
CASE NO. 17-1139-GA-AIR  
EMBEDDED OST OF SHORT TERM DEBT  
AS OF DECEMBER 31 2016

Schedule D-2  
Page 1 of 1

Data: 0 Actual 12 Estimated

Type of Filing: ☒ Original ☐ Updated ☐ Revised

Work Paper Reference No(s): WP SFR Data Base

Witness Responsible: Kim A. Watkins

NONE

OHIO GAS COMPANY  
CASE NO. 17-1139-GA-AIR  
EMBEDDED OST OF LONG TERM DEBT  
AS OF DECEMBER 31 2016

Schedule D-3  
Page 1 of 1

Data: 0 Actual 12 Estimated

Type of Filing: ☒ Original ☐ Updated ☐ Revised

Work Paper Reference No(s): WP SFR Data Base

Witness Responsible: Kim A. Watkins

NONE

OHIO GAS COMPANY  
CASE NO. 17-1139-GA-AIR  
EMBEDDED OST OF PREFERRED STOCK  
AS OF DECEMBER 31 2016

Schedule D-4  
Page 1 of 1

Data: 0 Actual 12 Estimated

Type of Filing: ☒ Original ☐ Updated ☐ Revised

Work Paper Reference No(s): WP SFR Data Base

Witness Responsible: Kim A. Watkins

NONE

OHIO GAS COMPANY  
CASE NO. 17-1139-GA-AIR  
COMPARATIVE FINANCIAL DATA  
2016 - 2007

Data: x Actual      Estimated  
Type of Filing: x Original   Updated   Revised  
Work Paper Reference No(s): WP SFR Data Base

Schedule D-5  
Page 1 of 1

Witness Responsible: Kim A. Watkins

LINE NO.	DESCRIPTION	TEST YEAR OR DATE CERTAIN	2016	2015	2014	2013	2012	2011	2010	2009	2008	2007	
1	PLANT DATA												
2	GROSS PLANT IN SERVICE												
3	PRODUCTION	\$	18,490	\$	18,490	\$	18,490	\$	18,490	\$	18,490	\$	18,490
4	TRANSMISSION		18,758,679		18,758,679		17,434,292		16,075,360		15,038,136		14,147,692
5	DISTRIBUTION		77,149,622		77,149,622		71,281,851		69,283,705		67,967,463		66,070,744
6	GENERAL		4,566,364		4,566,364		8,699,923		8,577,221		8,602,596		8,441,279
7	TOTAL GROSS PLANT IN SERVICE	\$	100,493,155	\$	100,493,155	\$	97,434,556	\$	95,164,983	\$	92,663,909	\$	89,568,649
8													
9	NET PLANT IN SERVICE												
10	PRODUCTION	\$	12,726	\$	12,726	\$	12,726	\$	12,868	\$	13,010	\$	13,152
11	TRANSMISSION		9,528,526		9,528,526		8,622,255		8,897,026		8,095,398		7,451,010
12	DISTRIBUTION		26,966,300		26,966,300		24,991,593		24,637,385		25,062,708		24,670,981
13	GENERAL		1,071,333		1,071,333		2,662,227		3,055,953		3,519,816		3,933,561
14	TOTAL NET PLANT IN SERVICE	\$	37,578,885	\$	37,578,885	\$	36,288,801	\$	36,603,232	\$	36,690,932	\$	36,068,704
15													
16	% OF CONSTRUCTION EXPENDITURES												
17	FINANCED INTERNALLY		100.00%		100.00%		100.00%		100.00%		100.00%		100.00%
18													
19	CAPITAL STRUCTURE												
20	LONG-TERM DEBT	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
21	PREFERRED STOCK		-		-		-		-		-		-
22	COMMON EQUITY		42,174,079		42,174,079		42,676,950		43,151,436		43,082,489		40,258,336
23	TOTAL CAPITAL	\$	42,174,079	\$	42,174,079	\$	42,676,950	\$	43,151,436	\$	43,082,489	\$	40,258,336
24													
25	CONDENSED INCOME STATEMENT												
26	OPERATING REVENUES	\$	16,861,700	\$	16,364,979	\$	16,871,728	\$	18,699,609	\$	17,509,072	\$	15,580,801
27	OPERATING EXPENSES EXCL F.I.T.		14,303,740		13,490,371		13,343,582		12,972,358		12,786,428		12,593,118
28	F.I.T. CURRENT, DEFERRED , ITC AMORT		853,810		945,733		1,164,887		1,908,790		1,559,185		977,511
29	OPERATING INCOME		1,704,150		1,928,875		2,363,259		3,818,461		3,163,459		2,010,172
30	AFDC		-		-		-		-		-		-
31	OTHER INCOME (NET)		463,640		454,941		452,945		537,786		517,790		566,601
32	INCOME AVAILABLE FOR FIXED CHARGES		2,167,790		2,383,816		2,816,204		4,356,247		3,681,249		2,576,773
33	INTEREST CHARGES		17,860		17,806		19,654		18,855		18,762		18,514
34	NET INCOME		2,149,930		2,366,010		2,796,550		4,337,392		3,662,487		2,558,259
35	PREFERRED DIVIDENDS		-		-		-		-		-		-
36	EARNINGS AVAILABLE FOR COMMON EQUITY	\$	2,149,930	\$	2,366,010	\$	2,796,550	\$	4,337,392	\$	3,662,487	\$	2,558,259
37													
38	COMMON STOCK DATA												
39	SHARES OUTASANDING		988,380		988,380		988,380		988,380		988,380		988,380
40	EARNINGS PER SHARE	\$	2.18	\$	2.39	\$	2.83	\$	4.39	\$	3.71	\$	2.59
41	DIVIDENDS	\$	3,025,731	\$	3,025,731	\$	3,027,748	\$	3,040,178	\$	3,042,796	\$	4,078,485
42	DIVIDENDS PER SHARE	\$	3.06	\$	3.06	\$	3.06	\$	3.08	\$	3.08	\$	4.13
43													
44	RATE OF RETURN MEASURES												
45	RETURN ON COMMON EQUITY		5.10%		5.61%		6.55%		10.05%		8.50%		6.35%



**This foregoing document was electronically filed with the Public Utilities**

**Commission of Ohio Docketing Information System on**

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**in**

**Case No(s). 17-1139-GA-AIR, 17-1140-GA-ATA, 17-1141-GA-AAM**

Summary: Application Part III (Sections C and D) - Ohio Gas Company's Application for an Increase in Rates, Tariff Approval and Approval of Accounting Authority electronically filed by Ms. Vicki L. Leach-Payne on behalf of Darr, Frank P. Mr.