

**BEFORE
THE PUBLIC UTILITIES COMMISSION OF OHIO**

In the Matter of the Application of Ohio)
Gas Company for an Increase in Gas) Case No. 17-1139-GA-AIR
Distribution Rates)

In the Matter of the Application of Ohio) Case No. 17-1140-GA-ATA
Gas Company for Tariff Approval)

In the Matter of the Application of Ohio)
Gas Company for Approval of Certain) Case No. 17-1141-GA-AAM
Accounting Authority)

COMPLIANCE FILING OF OHIO GAS COMPANY

As required by Chapter 7901-7 of the Rules of the Public Utilities Commission of Ohio and Chapter II(A)(5) of the Standard Filing Requirements, Ohio Gas Company ("Ohio Gas") submits, as Attachment 1, updates Schedules A through D to provide actual valuation data and operating income that include three months of actual data. Attachment 2 provides an explanation of variances.

/s/ Frank P. Darr
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Attorneys for Ohio Gas Company

CERTIFICATE OF SERVICE

I hereby certify that a copy of the foregoing *Compliance Filing of Ohio Gas Company* was served upon the following parties of record this 17th day of July, 2017, via electronic transmission.

/s/ Frank P. Darr

Frank P. Darr

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Attachment 1

OHIO GAS COMPANY
CASE NO. 17-1139-GA-AIR
OVERALL FINANCIAL SUMMARY
12 MONTHS ENDED DECEMBER 31 2017

Schedule A-1
Page 1 of 1

Data: ☒ Actual ☐ Estimated

Type of Filing: Original ☒ Updated ☐ Revised

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

Witness Responsible: Kim A. Watkins

LINE NO.	DESCRIPTION (A)	SUPPORTING SCHEDULE REFERENCE (B)	COMPANY PROPOSED AMOUNT (C)
1	RATE BASE AS OF DATE CERTAIN	B-1	27,414,607
2	CURRENT OPERATING INCOME	C-2	178,769
3	EARNED RATE OF RETURN (2) / (1)		0.65%
4	REQUESTED RATE OF RETURN	D-1	9.00%
5	REQUIRED OPERATING INCOME (1) x (4)		2,467,315
6	OPERATING INCOME DEFICIENCY (5) - (2)		2,288,546
7	GROSS REVENUE CONVERSION FACTOR	A-2	1.590710
8	REVENUE INCREASE REQUESTED (6) x (7)		3,640,413

OHIO GAS COMPANY
CASE NO. 17-1139-GA-AIR
COMPUTATION OF GROSS REVENUE CONVERSION FACTOR
12 MONTHS ENDED DECEMBER 31 2017

Schedule A-2
Page 1 of 1

Data: ☒ Actual ☐ Estimated

Type of Filing: Original ☒ Updated ☐ Revised

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

Witness Responsible: Kim A. Watkins

LINE NO.	DESCRIPTION (A)	% OF INCREMENTAL GROSS REVENUES (C)
1	GROSS REVENUE	100.0000%
2	UNCOLLECTIBLES	<u>0.0000%</u>
3	NET REVENUE (1) - (2)	100.0000%
4	OHIO GROSS RECEIPTS TAX	<u>4.7500%</u>
5	INCOME BEFORE FEDERAL INCOME TAXES (3) - (4)	95.2500%
6	FEDERAL INCOME TAXES (5) x 34%	<u>32.3850%</u>
7	OPERATING INCOME PERCENTAGE (5) - (6)	62.8650%
8	GROSS REVENUE CONVERSION FACTOR (1) / (7)	1.590710

NOTE: CIAC are already netted against gross plant.

OHIO GAS COMPANY
CASE NO. 17-1139-GA-AIR
CALCULATION OF MIRRORED CWIP REVENUE SUR-CREDIT RIDER
12 MONTHS ENDED DECEMBER 31 2017

Schedule A-3
Page 1 of 1

Data: ☒ Actual ☐ Estimated

Type of Filing: Original ☒ Updated ☐ Revised

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

Witness Responsible: Kim A. Watkins

LINE NO.	DESCRIPTION (A)	Schedule Reference	Test Year Jurisdiction
1	Mirrored CWIP Allowance	B-9	\$ -
2	Requested Rate of Return	D-1	9.00%
3	Income Deficiency (1x2)		\$ -
4	Gross Revenue Conversion Factor	A-2	1.5907
5	Mirrored CWIP Revenue Requirements (3x4)		\$ -
6	Proforma Base Revenues	E-4	\$ 16,333,415
7	Mirrored CWIP Sur-Credit Rate (5/6)		0.0000%

Type of Filing: Original ☒ Updated Revised
CASE NO. 17-1139-GA-AIR
JURISDICTIONAL RATE BASE SUMMARY
AS OF DECEMBER 31 2016

Schedule B-1
Page 1 of 1

Data: ☒ Actual Estimated

Type of Filing: Original ☒ Updated Revised

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

Witness Responsible: Kim A. Watkins

LINE NO.	RATE BASE COMPONENT (A)	SUPPORTING SCHEDULE REFERENCE (B)	COMPANY PROPOSED AMOUNT (C)
1	PLANT IN SERVICE	B-2	\$ 87,960,627
2	RESERVE FOR ACCUMULATED DEPRECIATION	B-3	<u>(55,918,091)</u>
3	NET PLANT IN SERVICE (1 + 2)		32,042,536
4	CONSTRUCTION WORK IN PROGRESS 75% COMPLETE	B-4	-
5	WORKING CAPITAL ALLOWANCE	B-5	1,018,094
6	CONTRIBUTIONS IN AID OF CONSTRUCTION	B-6	-
7	OTHER RATE BASE ITEMS	B-6	<u>(5,646,023)</u>
8	JURISDICTIONAL RATE BASE (3) THRU (7)		\$ 27,414,607

NOTE: CIAC are already netted against gross plant.

OHIO GAS COMPANY
CASE NO. 17-1139-GA-AIR
PLANT IN SERVICE BY MAJOR PROPERTY GROUPINGS
AS OF DECEMBER 31 2016

Schedule B-2
Page 1 of 1

Data: ☒ Actual ☐ Estimated

Type of Filing: Original ☒ Updated ☐ Revised

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

Witness Responsible: Kim A. Watkins

LINE NO.	MAJOR PROPERTY GROUPINGS	TOTAL COMPANY	ALLOCATION %	ALLOCATED TOTAL	ADJUSTMENT	ADJUSTED JURISDICTION
(A)	(B)	(C)	(D)	(E=CxD)	(F)	(G)
1	PRODUCTION PLANT	\$ 18,490	71.44%	\$ 13,209	\$ -	\$ 13,209
2	TRANSMISSION PLANT	18,758,678	71.44%	13,401,200	-	13,401,200
3	DISTRIBUTION PLANT	77,149,621	91.36%	70,482,595	-	70,482,595
4	GENERAL PLANT	4,566,364	88.99%	4,063,623	-	4,063,623
		<u>\$ 100,493,153</u>		<u>\$ 87,960,627</u>	<u>\$ -</u>	<u>\$ 87,960,627</u>

OHIO GAS COMPANY
CASE NO. 17-1139-GA-AIR
PLANT IN SERVICE BY ACCOUNTS AND SUBACCOUNTS
AS OF DECEMBER 31 2016

Schedule B-2.1
Page 1 of 4

Data: x Actual Estimated

Type of Filing: Original x Updated Revised

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

Witness Responsible: Kim A. Watkins

LINE NO.	ACCT NO. (A)	ACCOUNT TITLE (B)	TOTAL COMPANY (C)	ALLOCATION % (D)	ALLOCATED TOTAL (E=CxD)	ADJUSTMENT (F)	ADJUSTED JURISDICTION (G)
1		PRODUCTION PLANT					
2	304000	LAND & LAND RIGHTS	\$ 14,214	71.44%	\$ 10,154	\$ -	\$ 10,154
3	305000	STRUCT. & IMPROVEMENTS	4,276	71.44%	3,055	-	3,055
4		TOTAL PRODUCTION PLANT	<u>\$ 18,490</u>		<u>\$ 13,209</u>	<u>\$ -</u>	<u>\$ 13,209</u>

OHIO GAS COMPANY
CASE NO. 17-1139-GA-AIR
PLANT IN SERVICE BY ACCOUNTS AND SUBACCOUNTS
AS OF DECEMBER 31 2016

Schedule B-2.1
Page 2 of 4

Data: x Actual Estimated

Type of Filing: Original x Updated Revised

Work Paper Reference No(s): SFR Data Base

Witness Responsible: Kim A. Watkins

LINE NO.	ACCT NO. (A)	ACCOUNT TITLE (B)	TOTAL COMPANY (C)	ALLOCATION % (D)	ALLOCATED TOTAL (E=CxD)	ADJUSTMENT (F)	ADJUSTED JURISDICTION (G)
1							
2		TRANSMISSION PLANT					
3	365100	LAND	\$ 29,514	71.44%	\$ 21,085	\$ -	\$ 21,085
4	365200	RIGHTS OF WAY	936,890	71.44%	669,314	-	669,314
5	366000	STRUCT. & IMPROVM.	97,025	71.44%	69,315	-	69,315
6	367000	MAINS	14,143,273	71.44%	10,103,954	-	10,103,954
7	369000	MEAS & REG STA EQUIP	2,374,646	71.44%	1,696,447	-	1,696,447
8	370000	COMMUNICATION EQUIP	1,177,330	71.44%	841,085	-	841,085
9			<u>\$ 18,758,678</u>		<u>\$ 13,401,200</u>	<u>\$ -</u>	<u>\$ 13,401,200</u>

OHIO GAS COMPANY
CASE NO. 17-1139-GA-AIR
PLANT IN SERVICE BY ACCOUNTS AND SUBACCOUNTS
AS OF DECEMBER 31 2016

Schedule B-2.1
Page 3 of 4

Data: x Actual Estimated

Type of Filing: Original x Updated Revised

Work Paper Reference No(s): SFR Data Base

Witness Responsible: Kim A. Watkins

LINE NO.	ACCT NO. (A)	ACCOUNT TITLE (B)	TOTAL COMPANY (C)	ALLOCATION % (D)	ALLOCATED TOTAL (E=CxD)	ADJUSTMENT (F)	ADJUSTED JURISDICTION (G)
1							
2		DISTRIBUTION PLANT					
3	374100	LAND	\$ 57,195	87.83%	\$ 50,234	\$ -	\$ 50,234
4	374200	RIGHTS OF WAY	756,009	87.83%	664,003	-	664,003
5	375000	STRUCT & IMPROVEMENTS	1,082,889	87.83%	951,101	-	951,101
6	376000	MAINS	40,668,491	87.83%	35,719,136	-	35,719,136
7	378000		0 1,162,621	87.83%	1,021,130	-	1,021,130
8	379000	MEAS & REG STA EQ-CITY GA	569,331	87.83%	500,043	-	500,043
9	380000	SERVICES	17,322,724	98.27%	17,023,041	-	17,023,041
10	381000	METERS	6,209,959	99.13%	6,155,932	-	6,155,932
11	381100	METERS - ERT MODULES	3,694,015	99.13%	3,661,877	-	3,661,877
12	382000	METER INSTALLATIONS	2,281,597	99.13%	2,261,747	-	2,261,747
13	383000	HOUSE REGULATORS	1,623,094	98.60%	1,600,371	-	1,600,371
14	385000	IND MEAS & REG ST EQUIP	958,524	21.25%	203,686	-	203,686
15	387000	OTHER EQUIP	763,172	87.83%	670,294	-	670,294
16			<u>\$ 77,149,621</u>		<u>\$ 70,482,595</u>	<u>\$ -</u>	<u>\$ 70,482,595</u>

OHIO GAS COMPANY
CASE NO. 17-1139-GA-AIR
PLANT IN SERVICE BY ACCOUNTS AND SUBACCOUNTS
AS OF DECEMBER 31 2016

Schedule B-2.1
Page 4 of 4

Data: ☒ Actual ☐ Estimated

Type of Filing: Original ☒ Updated Revised

Work Paper Reference No(s): SFR Data Base

Witness Responsible: Kim A. Watkins

LINE NO.	ACCT NO. (A)	ACCOUNT TITLE (B)	TOTAL COMPANY (C)	ALLOCATION % (D)	ALLOCATED TOTAL (E=CxD)	ADJUSTMENT (F)	ADJUSTED JURISDICTION (G)
1							
2		GENERAL PLANT					
3	389000	LAND & LAND RIGHTS	\$ 124,733	89.13%	\$ 111,175	\$ -	\$ 111,175
4	390000	STRUCT & IMPROV	1,128,952	89.13%	1,006,235	-	1,006,235
5	391100	OFFICE FURN & EQUIP	293,983	88.43%	259,969	-	259,969
6	391200	COMPUTER EQUIP	617,184	88.43%	545,776	-	545,776
7	392000	TRANSPORTATION EQUIP	1,535,924	89.13%	1,368,969	-	1,368,969
8	393000	STORES EQUIPMENT	24,807	89.13%	22,110	-	22,110
9	394000	TOOLS SHOP & GAR EQUIP	139,314	89.13%	124,171	-	124,171
10	395000	LABORATORY EQUIPMENT	10,071	89.13%	8,976	-	8,976
11	396000	POWER-OPER EQUIPMENT	193,123	89.13%	172,131	-	172,131
12	397000	COMMUNICATION EQUIPMENT	473,062	89.13%	421,640	-	421,640
13	398000	MISCELLANEOUS EQUIPMENT	25,211	89.13%	22,471	-	22,471
14			<u>\$ 4,566,364</u>		<u>\$ 4,063,623</u>	<u>\$ -</u>	<u>\$ 4,063,623</u>

OHIO GAS COMPANY
CASE NO. 17-1139-GA-AIR
STAFF ADJUSTMENTS TO PLANT IN SERVICE
AS OF DECEMBER 31 2016

Schedule B-2.2

Page 1 of 1

Data: x Actual Estimated

Type of Filing: Original x Updated Revised

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

Witness Responsible:

LINE NO.	ACCT #	ACCOUNT TITLE	TOTAL CO ADJ	ALLOC %	ALLCOATED TOTAL	WORKING PAPER REF
1	304000	LAND & LAND RIGHTS	-	71.44%	- \$	-
2	305000	STRUCT. & IMPROVEMENTS	-	71.44%	- \$	-
3	365100	LAND	-	71.44%	- \$	-
4	365200	RIGHTS OF WAY	-	71.44%	- \$	-
5	366000	STRUCT. & IMPROVM.	-	71.44%	- \$	-
6	367000	MAINS	-	71.44%	- \$	-
7	369000	MEAS & REG STA EQUIP	-	71.44%	- \$	-
8	370000	COMMUNICATION EQUIP	-	71.44%	- \$	-
9	374100	LAND	-	87.83%	- \$	-
10	374200	RIGHTS OF WAY	-	87.83%	- \$	-
11	375000	STRUCT & IMPROVEMENTS	-	87.83%	- \$	-
12	376000	MAINS	-	87.83%	- \$	-
13	378000	MEAS & REG STA EQ-GENERAL	-	87.83%	- \$	-
14	379000	MEAS & REG STA EQ-CITY GA	-	87.83%	- \$	-
15	380000	SERVICES	-	98.27%	- \$	-
16	381000	METERS	-	99.13%	- \$	-
17	381100	METERS - ERT MODULES	-	99.13%	- \$	-
18	382000	METER INSTALLATIONS	-	99.13%	- \$	-
19	383000	HOUSE REGULATORS	-	98.60%	- \$	-
20	385000	IND MEAS & REG ST EQUIP	-	21.25%	- \$	-
21	387000	OTHER EQUIP	-	87.83%	- \$	-
22	389000	LAND & LAND RIGHTS	-	89.13%	- \$	-
23	390000	STRUCT & IMPROV	-	89.13%	- \$	-
24	391100	OFFICE FURN & EQUIP	-	88.43%	- \$	-
25	391200	COMPUTER EQUIP	-	88.43%	- \$	-
26	392000	TRANSPORTATION EQUIP	-	89.13%	- \$	-
27	393000	STORES EQUIPMENT	-	89.13%	- \$	-
28	394000	TOOLS SHOP & GAR EQUIP	-	89.13%	- \$	-
29	395000	LABORATORY EQUIPMENT	-	89.13%	- \$	-
30	396000	POWER-OPER EQUIPMENT	-	89.13%	- \$	-
31	397000	COMMUNICATION EQUIPMENT	-	89.13%	- \$	-
32	398000	MISCELLANEOUS EQUIPMENT	-	89.13%	- \$	-

OHIO GAS COMPANY
CASE NO. 17-1139-GA-AIR
GROSS ADDITIONS, RETIREMENTS, AND TRANSFERS
FROM JANUARY 1, 1985 - DECEMBER 31, 2016

Schedule B-2.3
Page 1 of 4

Data: x Actual Estimated

Type of Filing: Original x Updated Revised

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

Witness Responsible: Kim A. Watkins

LINE NO.	ACCT. NO.	ACCOUNT TITLE (A) (B)	BEGINNING BALANCE (C)	ADDITIONS (D)	RETIREMENTS (E)	TRANSFERS/RECLASSIFICATIONS		ENDING BALANCE (I)
						AMOUNT (F)	EXPLANATION OF TRANSFERS (G)	OTH ACCT'S INVOLVED (H)
1		PRODUCTION PLANT						
2	304000	LAND & LAND RIGHTS	\$ 31,657	\$ 8,304	\$ 25,747	\$ -		\$ 14,214
3	305000	STRUCT. & IMPROVEMENTS	123,848	28,761	148,333	-		4,276
4	311000	PROPANE EQUIP	1,377,852	274,145	1,651,997	-		-
5	319000	OTHER EQUIPMENT	522	-	522	-		-
6	334000	REQ STA EQUIP	289,002	23,937	312,939	-		-
7		TOTAL PRODUCTION PLANT	<u>\$ 1,822,881</u>	<u>\$ 335,147</u>	<u>\$ 2,139,538</u>	<u>\$ -</u>		<u>\$ 18,490</u>

OHIO GAS COMPANY
CASE NO. 17-1139-GA-AIR
GROSS ADDITIONS, RETIREMENTS, AND TRANSFERS
FROM JANUARY 1, 1985 - DECEMBER 31, 2016

Schedule B-2.3
Page 2 of 4

Data: x Actual Estimated

Type of Filing: Original x Updated Revised

Work Paper Reference No(s): SFR Data Base

Witness Responsible: Kim A. Watkins

LINE NO.	ACCT.		BEGINNING BALANCE (C)	ADDITIONS (D)	RETIREMENTS (E)	TRANSFERS/RECLASSIFICATIONS		ENDING BALANCE (I)
	NO. (A)	ACCOUNT TITLE (B)				AMOUNT (F)	EXPLANATION OF TRANSFERS (G) OTH ACCT'S INVOLVED (H)	
1	TRANSMISSION PLANT							
2	365100	LAND	\$ 2,810	\$ 17,458	\$ 95	\$ 9,341		\$ 29,514
3	365200	RIGHTS OF WAY	126,965	802,117	-	7,808		936,890
4	366000	STRUCT. & IMPROVM.	18,182	79,592	749	-		97,025
5	367000	MAINS	5,428,879	9,250,982	158,140	(378,448)		14,143,273
6	369000	MEAS & REG STA EQUIP	136,891	2,136,168	45,908	147,495		2,374,646
7	370000	COMMUNICATION EQUIP	55,588	1,288,152	149,608	(16,802)		1,177,330
8	371000	OTHER EQUIP	205	-	-	(205)		-
9		TOTAL TRANSMISSION PLANT	\$ 5,769,520	\$ 13,574,469	\$ 354,500	\$ (230,811)		\$ 18,758,678

OHIO GAS COMPANY
CASE NO. 17-1139-GA-AIR
GROSS ADDITIONS, RETIREMENTS, AND TRANSFERS
FROM JANUARY 1, 1985 - DECEMBER 31, 2016

Schedule B-2.3
Page 3 of 4

Data: x Actual Estimated

Type of Filing: Original x Updated Revised

Work Paper Reference No(s): SFR Data Base

Witness Responsible: Kim A. Watkins

LINE NO.	ACCT. NO. (A)	ACCOUNT TITLE (B)	BEGINNING BALANCE (C)	ADDITIONS (D)	RETIREMENTS (E)	TRANSFERS/RECLASSIFICATIONS		ENDING BALANCE (I)
						AMOUNT (F)	EXPLANATION OF TRANSFERS (G)	OTH ACCT'S INVOLVED (H)
1		DISTRIBUTION PLANT						
2	374100	LAND	\$ 108,757	\$ 60,024	\$ 5,986	\$ (105,600)		\$ 57,195
3	374200	RIGHTS OF WAY	-	646,311	-	109,698		756,009
4	375000	STRUCT & IMPROVEMENTS	524,411	600,661	50,075	7,892		1,082,889
5	376000	MAINS	9,933,211	32,232,348	1,288,833	(208,235)		40,668,491
6	378000	MEAS & REG STA EQ-GENERAL	198,288	1,084,661	131,336	11,008		1,162,621
7	379000	MEAS & REG STA EQ-CITY GA	229,211	622,588	24,821	(257,647)		569,331
8	380000	SERVICES	4,694,833	13,735,519	1,180,995	73,367		17,322,724
9	381000	METERS	2,091,454	4,977,300	880,746	21,951		6,209,959
10	381100	METERS - ERT MODULES	-	45,019	30,855	3,679,851		3,694,015
11	382000	METER INSTALLATIONS	440,975	1,896,992	103,417	47,048		2,281,598
12	383000	HOUSE REGULATORS	517,275	1,233,821	94,870	(33,132)		1,623,094
13	385000	IND MEAS & REG ST EQUIP	101,492	962,267	91,658	(13,578)		958,523
14	387000	OTHER EQUIP	105,088	793,904	139,152	3,331		763,171
15		TOTAL DISTRIBUTION PLANT	\$ 18,944,995	\$ 58,891,415	\$ 4,022,744	\$ 3,335,954		\$ 77,149,620

OHIO GAS COMPANY
CASE NO. 17-1139-GA-AIR
GROSS ADDITIONS, RETIREMENTS, AND TRANSFERS
FROM JANUARY 1, 1985 - DECEMBER 31, 2016

Schedule B-2.3
Page 4 of 4

Data: x Actual Estimated

Type of Filing: Original x Updated Revised

Work Paper Reference No(s): SFR Data Base

Witness Responsible: Kim A. Watkins

LINE NO.	ACCT.		BEGINNING BALANCE (C)	ADDITIONS (D)	RETIREMENTS (E)	TRANSFERS/RECLASSIFICATIONS		ENDING BALANCE (I)
	NO. (A)	ACCOUNT TITLE (B)				AMOUNT (F)	EXPLANATION OF TRANSFERS (G) OTH ACCT'S INVOLVED (H)	
1	GENERAL PLANT							
2	389000	LAND & LAND RIGHTS	\$ 150,942	\$ 68,710	\$ 94,919	\$ -		\$ 124,733
3	390000	STRUCT & IMPROV	1,006,664	769,206	651,406	4,488		1,128,952
4	391100	OFFICE FURN & EQUIP	722,698	752,664	663,410	(517,967)		293,985
5	391200	COMPUTER EQUIP	-	1,593,644	1,655,443	678,983		617,184
6	392000	TRANSPORTATION EQUIP	508,811	5,857,840	4,830,726	-		1,535,925
7	393000	STORES EQUIPMENT	18,350	9,420	2,963	-		24,807
8	394000	TOOLS SHOP & GAR EQUIP	126,703	117,868	103,582	(1,676)		139,313
9	395000	LABORATORY EQUIPMENT	6,014	9,605	5,547	-		10,072
10	396000	POWER-OPER EQUIPMENT	152,980	402,802	361,066	(1,593)		193,123
11	397000	COMMUNICATION EQUIPMENT	93,309	4,466,770	418,786	(3,668,231)		473,062
12	398000	MISCELLANEOUS EQUIPMENT	18,927	36,265	30,124	143		25,211
13	399000	OTHER TANGIBLE PROPERTY	89,131	-	89,131	-		-
14		TOTAL GENERAL PLANT	\$ 2,894,529	\$ 14,084,794	\$ 8,907,103	\$ (3,505,853)		\$ 4,566,367
15		TOTAL PLANT	\$ 29,431,925	\$ 86,885,825	\$ 15,423,885	\$ (400,710)		\$ 100,493,155

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

Schedule B-2.4
Page 1 of 1

Data: ☒ Actual ☐ Estimated

Type of Filing: ☐ Original ☒ Updated ☐ Revised

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

Witness Responsible: Kim A. Watkins

IDENTIFICATION OR REFERENCE NUMBER	DESCRIPTION OF TYPE AND USE OF PROPERTY	NAME OF LEASEE	FREQUENCY OF PAYMENT	AMOUNT OF LEASE PAYMENT	DOLLAR VALUE OF PROPERTY INVOLVED	EXPLAIN METHOD OF CAPITALIZATION	INCLUDED INCLUDED RATE BASE (YES/NO)
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NONE

OHIO GAS COMPANY
CASE NO. 17-1139-GA-AIR
PROPERTY EXCLUDED FROM RATE BASE
DECEMBER 31 2016

AS OF

Schedule B-2.5
Page 1 of 1

Data: ☒ Actual ☐ Estimated

Type of Filing: ☐ Original ☒ Updated

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

Witness Responsible: Kim A. Watkins

LINE NO.	ACCOUNT NUMBER	DESCRIPTION	IN- SERVICE DATE	ORIGINAL COST	ACCUMULATED DEPRECIATION	NET ORIGINAL COST	TEST YEAR REVENUE & EXPENSE			REASONS FOR EXCLUSION
							AMOUNT	ACCOUNT NUMBER	DESCRIPTION	

NONE

OHIO GAS COMPANY
CASE NO. 17-1139-GA-AIR
RESERVE FOR DEPRECIATION BY ACCOUNTS AND SUBACCOUNTS
AS OF DECEMBER 31 2016

Data: x Actual Estimated
Type of Filing: Original x Updated Revised
Work Paper Reference No(s): WP B3

Schedule B-3
Page 1 of 1

Witness Responsible: Kim A.Watkins

LINE NO.	ACCT NO.	MAJOR PROPERTY GROUPINGS & ACCOUNT TITLES	TOTAL COMPANY PLANT INVEST	RESERVE BALANCES					ADJUSTED JURISDICTION
				TOTAL COMPANY	ALLOCATION %	ALLOCATED TOTAL	ADJUSTMENT		
1	PRODUCTION PLANT								
2	304000	LAND & LAND RIGHTS	\$ 14,214	\$ -	71.44%	\$ -	\$ -	\$ -	-
3	305000	STRUCT. & IMPROVEMENTS	4,276	(5,764)	71.44%	(4,118)	-	-	(4,118)
4		TOTAL PRODUCTION PLANT	\$ 18,490	\$ (5,764)		\$ (4,118)	\$ -	\$ -	(4,118)
5	TRANSMISSION PLANT								
6	365100	LAND	\$ 29,514	\$ -	71.44%	\$ -	\$ -	\$ -	-
7	365200	RIGHTS OF WAY	936,890	(244,394)	71.44%	(174,595)	-	-	(174,595)
8	366000	STRUCT. & IMPROVM.	97,025	(32,928)	71.44%	(23,524)	-	-	(23,524)
9	367000	MAINS	14,143,273	(7,114,792)	71.44%	(5,082,807)	-	-	(5,082,807)
10	369000	MEAS & REG STA EQUIP	2,374,646	(889,057)	71.44%	(635,142)	-	-	(635,142)
11	370000	COMMUNICATION EQUIP	1,177,330	(948,982)	71.44%	(677,953)	-	-	(677,953)
12		TOTAL TRANSMISSION PLANT	\$ 18,758,678	\$ (9,230,153)		\$ (6,594,021)	\$ -	\$ -	(6,594,021)
13	DISTRIBUTION PLANT								
14	374100	LAND	\$ 57,195	\$ (1,351)	87.83%	\$ (1,187)	\$ -	\$ -	(1,187)
15	374200	RIGHTS OF WAY	756,009	(293,201)	87.83%	(257,518)	-	-	(257,518)
16	375000	STRUCT & IMPROVEMENTS	1,082,889	(689,448)	87.83%	(605,542)	-	-	(605,542)
17	376000	MAINS	40,668,491	(25,363,268)	87.83%	(22,276,558)	-	-	(22,276,558)
18	378000	0	1,162,621	(773,519)	87.83%	(679,382)	-	-	(679,382)
19	379000	MEAS & REG STA EQ-CITY GA	569,331	(563,450)	87.83%	(494,878)	-	-	(494,878)
20	380000	SERVICES	17,322,724	(14,884,455)	98.27%	(14,626,954)	-	-	(14,626,954)
21	381000	METERS	6,209,959	(2,764,580)	99.13%	(2,740,528)	-	-	(2,740,528)
22	381100	METERS - ERT MODULES	3,694,015	(2,167,850)	99.13%	(2,148,990)	-	-	(2,148,990)
23	382000	METER INSTALLATIONS	2,281,597	(1,231,018)	99.13%	(1,220,308)	-	-	(1,220,308)
24	383000	HOUSE REGULATORS	1,623,094	(827,427)	98.60%	(815,843)	-	-	(815,843)
25	385000	IND MEAS & REG ST EQUIP	958,524	(300,922)	21.25%	(63,946)	-	-	(63,946)
26	387000	OTHER EQUIP	763,172	(322,833)	87.83%	(283,544)	-	-	(283,544)
27		TOTAL DISTRIBUTION PLANT	\$ 77,149,621	\$ (50,183,322)		\$ (46,215,178)	\$ -	\$ -	(46,215,178)
28	GENERAL PLANT								
29	389000	LAND & LAND RIGHTS	\$ 124,733	\$ -	89.13%	\$ -	\$ -	\$ -	-
30	390000	STRUCT & IMPROV	1,128,952	(624,506)	89.13%	(556,622)	-	-	(556,622)
31	391100	OFFICE FURN & EQUIP	293,983	(394,870)	88.43%	(349,184)	-	-	(349,184)
32	391200	COMPUTER EQUIP	617,184	(1,083,504)	88.43%	(958,143)	-	-	(958,143)
33	392000	TRANSPORTATION EQUIP	1,535,924	(697,344)	89.13%	(621,543)	-	-	(621,543)
34	393000	STORES EQUIPMENT	24,807	(24,624)	89.13%	(21,947)	-	-	(21,947)
35	394000	TOOLS SHOP & GAR EQUIP	139,314	(198,582)	89.13%	(176,996)	-	-	(176,996)
36	395000	LABORATORY EQUIPMENT	10,071	(10,146)	89.13%	(9,043)	-	-	(9,043)
37	396000	POWER-OPER EQUIPMENT	193,123	(163,390)	89.13%	(145,630)	-	-	(145,630)
38	397000	COMMUNICATION EQUIPMENT	473,062	(277,619)	89.13%	(247,442)	-	-	(247,442)
39	398000	MISCELLANEOUS EQUIPMENT	25,211	(20,446)	89.13%	(18,224)	-	-	(18,224)
40		TOTAL GENERAL PLANT	\$ 4,566,364	\$ (3,495,031)		\$ (3,104,774)	\$ -	\$ -	(3,104,774)
41		TOTAL PLANT	\$ 100,493,153	\$ (62,914,270)		\$ (55,918,091)	\$ -	\$ -	(55,918,091)

OHIO GAS COMPANY
CASE NO. 17-1139-GA-AIR
STAFF ADJUSTMENTS TO RESERVE FOR DEPRECIATION
AS OF DECEMBER 31 2016

Schedule B-3.1

Page 1 of 1

Data: x Actual Estimated

Type of Filing: Original x Updated Revised

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

Witness Responsible:

LINE NO.	ACCT #	ACCOUNT TITLE	TOTAL CO ADJ	ALLOC %	ALLCOATED TOTAL	WORKING PAPER REF
1	304000	LAND & LAND RIGHTS	-	71.44%	- \$	-
2	305000	STRUCT. & IMPROVEMENTS	-	71.44%	- \$	-
3	365100	LAND	-	71.44%	- \$	-
4	365200	RIGHTS OF WAY	-	71.44%	- \$	-
5	366000	STRUCT. & IMPROVM.	-	71.44%	- \$	-
6	367000	MAINS	-	71.44%	- \$	-
7	369000	MEAS & REG STA EQUIP	-	71.44%	- \$	-
8	370000	COMMUNICATION EQUIP	-	71.44%	- \$	-
9	374100	LAND	-	87.83%	- \$	-
10	374200	RIGHTS OF WAY	-	87.83%	- \$	-
11	375000	STRUCT & IMPROVEMENTS	-	87.83%	- \$	-
12	376000	MAINS	-	87.83%	- \$	-
13	378000	MEAS & REG STA EQ-GENERAL	-	87.83%	- \$	-
14	379000	MEAS & REG STA EQ-CITY GA	-	87.83%	- \$	-
15	380000	SERVICES	-	98.27%	- \$	-
16	381000	METERS	-	99.13%	- \$	-
17	381100	METERS - ERT MODULES	-	99.13%	- \$	-
18	382000	METER INSTALLATIONS	-	99.13%	- \$	-
19	383000	HOUSE REGULATORS	-	98.60%	- \$	-
20	385000	IND MEAS & REG ST EQUIP	-	21.25%	- \$	-
21	387000	OTHER EQUIP	-	87.83%	- \$	-
22	389000	LAND & LAND RIGHTS	-	89.13%	- \$	-
23	390000	STRUCT & IMPROV	-	89.13%	- \$	-
24	391100	OFFICE FURN & EQUIP	-	88.43%	- \$	-
25	391200	COMPUTER EQUIP	-	88.43%	- \$	-
26	392000	TRANSPORTATION EQUIP	-	89.13%	- \$	-
27	393000	STORES EQUIPMENT	-	89.13%	- \$	-
28	394000	TOOLS SHOP & GAR EQUIP	-	89.13%	- \$	-
29	395000	LABORATORY EQUIPMENT	-	89.13%	- \$	-
30	396000	POWER-OPER EQUIPMENT	-	89.13%	- \$	-
31	397000	COMMUNICATION EQUIPMENT	-	89.13%	- \$	-
32	398000	MISCELLANEOUS EQUIPMENT	-	89.13%	- \$	-

OHIO GAS COMPANY
CASE NO. 17-1139-GA-AIR
DEPRECIATION ACCRUAL RATES AND JURISDICTIONAL RESERVE BALANCES BY ACCOUNT
AS OF DECEMBER 31 2016

Data: x Actual Estimated

Type of Filing: Original x Updated Revised

Work Paper Reference No(s): WP B3; WP SFR Data Base

Schedule B-3.2

Page 1 of 1

Witness Responsible: Kim A. Watkins

LINE NO.	ACCT NO.	MAJOR PROPERTY GROUPINGS & ACCOUNT TITLES	ADJUSTED JURISDICTION		CURRENT ACCRUAL RATE	CALCULATED DEPR EXP (G=DxF)	% NET SALVAGE (H)	AVERAGE SERVICE LIFE (I)	CURVE FORM (J)
			PLANT INVEST (D)	RESERVE BAL (E)					
(A)	(B)	(C)	(D)	(E)	(F)	(G=DxF)	(H)	(I)	(J)
1	304000	LAND & LAND RIGHTS	\$ 10,154	\$ -	0.0000%	-			
2	305000	STRUCT. & IMPROVEMENTS	3,055	(4,118)	3.3300%	-			
3	365100	LAND	21,085	-	0.0000%	-			
4	365200	RIGHTS OF WAY	669,314	(174,595)	2.0000%	13,386			
5	366000	STRUCT. & IMPROVM.	69,315	(23,524)	2.5000%	1,733			
6	367000	MAINS	10,103,954	(5,082,807)	2.0000%	202,079			
7	369000	MEAS & REG STA EQUIP	1,696,447	(635,142)	2.6200%	44,447			
8	370000	COMMUNICATION EQUIP	841,085	(677,953)	6.6700%	56,100			
9	374100	LAND	50,234	(1,187)	0.0000%	-			
10	374200	RIGHTS OF WAY	664,003	(257,518)	2.0000%	13,280			
11	375000	STRUCT & IMPROVEMENTS	951,101	(605,542)	2.2200%	21,114			
12	376000	MAINS	35,719,136	(22,276,558)	2.5000%	892,978			
13	378000	0	1,021,130	(679,382)	3.2900%	33,595			
14	379000	MEAS & REG STA EQ-CITY GA	500,043	(494,878)	3.8300%	5,165			
15	380000	SERVICES	17,023,041	(14,626,954)	4.0000%	680,922			
16	381000	METERS	6,155,932	(2,740,528)	2.5000%	153,898			
17	381100	METERS - ERT MODULES	3,661,877	(2,148,990)	6.6700%	244,247			
18	382000	METER INSTALLATIONS	2,261,747	(1,220,308)	2.5000%	56,544			
19	383000	HOUSE REGULATORS	1,600,371	(815,843)	2.7800%	44,490			
20	385000	IND MEAS & REG ST EQUIP	203,686	(63,946)	3.3300%	6,783			
21	387000	OTHER EQUIP	670,294	(283,544)	3.8000%	25,471			
22	389000	LAND & LAND RIGHTS	111,175	-	0.0000%	-			
23	390000	STRUCT & IMPROV	1,006,235	(556,622)	2.5000%	25,156			
24	391100	OFFICE FURN & EQUIP	259,969	(349,184)	5.0000%	-			
25	391200	COMPUTER EQUIP	545,776	(958,143)	16.6700%	-			
26	393000	STORES EQUIPMENT	22,110	(21,947)	3.3300%	163			
27	394000	TOOLS SHOP & GAR EQUIP	124,171	(176,996)	4.0000%	-			
28	395000	LABORATORY EQUIPMENT	8,976	(9,043)	3.3300%	-			
29	396000	POWER-OPER EQUIPMENT	172,131	(145,630)	6.0000%	10,328			
30	397000	COMMUNICATION EQUIPMENT	421,640	(247,442)	6.6700%	28,123			
31	398000	MISCELLANEOUS EQUIPMENT	22,471	(18,224)	4.7500%	1,067			
32			<u>\$ 86,591,658</u>	<u>\$ (55,296,548)</u>		<u>\$ 2,561,069</u>			
33									
34	392000	TRANSPORTATION EQUIP	1,368,969	(621,543)	10.7100%	146,617			

NOTE: Depreciation on transportation equipment is charged to Transportation Clearing and spread to Capital and Expense Accounts.

OHIO GAS COMPANY
CASE NO. 17-1139-GA-AIR
DEPRECIATION RESERVE ACCRUALS, RETIREMENTS AND TRANSFERS
FROM JANUARY 1, 1985 - DECEMBER 31, 2016

Schedule B-3.3
Page 1 of 4

Data: x Actual Estimated

Type of Filing: Original x Updated Revised

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

Witness Responsible: Kim A. Watkins

LINE NO.	ACCT. NO.	ACCOUNT TITLE	BEGINNING BALANCE (C)	ACCRUALS (D)	SALVAGE (E)	RETIREMENTS (F)	COST OF REMOVAL (G)	TRANSFERS/RECLASSIFICATIONS		EXPLANATION OF TRANSFERS (I)	OTH ACCT'S INVOLVED (J)	ENDING BALANCE (K)
								AMOUNT (H)				
1		PRODUCTION PLANT										
2	305000	STRUCT. & IMPROVEMENTS	\$ 998,843	\$ 498,873	\$ 260,584	\$ 1,803,436	\$ 17,461	\$ 68,361				\$ 5,764
3	311000	PROPANE EQUIP	(191,382)	-	-	-	-	191,382				-
4	334000	FIELD MEAS. & REG STA STRUCTURES	39,251	73,826	2,400	312,939	-	197,462				-
5		TOTAL PRODUCTION PLANT	\$ 846,712	\$ 572,699	\$ 262,984	\$ 2,116,375	\$ 17,461	\$ 457,205				\$ 5,764

OHIO GAS COMPANY
CASE NO. 17-1139-GA-AIR
DEPRECIATION RESERVE ACCRUALS, RETIREMENTS AND TRANSFERS
FROM JANUARY 1, 1985 - DECEMBER 31, 2016

Schedule B-3.3
Page 2 of 4

Data: x Actual Estimated

Type of Filing: Original x Updated Revised

Work Paper Reference No(s): SFR Data Base

Witness Responsible: Kim A. Watkins

LINE NO.	ACCT. NO.	ACCOUNT TITLE	BEGINNING BALANCE	ACCRUALS	SALVAGE	RETIREMENTS	COST OF REMOVAL	TRANSFERS/RECLASSIFICATIONS		ENDING BALANCE	
								AMOUNT	EXPLANATION OF TRANSFERS		OTH ACCT'S INVOLVED
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)
1	TRANSMISSION PLANT										
2	365100	LAND	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			\$ -
3	365200	RIGHTS OF WAY	42,604	192,886	-	-	-	8,904			244,394
4	366000	STRUCT. & IMPROVM.	2,831	26,612	-	749	-	4,234			32,928
5	367000	MAINS	1,685,512	6,107,497	3,082	158,140	27,222	(495,937)			7,114,792
6	369000	MEAS & REG STA EQUIP	50,188	1,291,448	300	45,908	33,660	(373,311)			889,057
7	370000	COMMUNICATION EQUIP	29,098	1,004,515	1,657	149,608	-	63,320			948,982
8	371000	OTHER EQUIP	202	10	-	-	-	(212)			-
9		TOTAL TRANSMISSION PLANT	\$ 1,810,435	\$ 8,622,968	\$ 5,039	\$ 354,405	\$ 60,882	\$ (793,002)			\$ 9,230,153

OHIO GAS COMPANY
CASE NO. 17-1139-GA-AIR
DEPRECIATION RESERVE ACCRUALS, RETIREMENTS AND TRANSFERS
FROM JANUARY 1, 1985 - DECEMBER 31, 2016

Schedule B-3.3
Page 3 of 4

Data: x Actual Estimated

Type of Filing: Original x Updated Revised

Work Paper Reference No(s): SFR Data Base

Witness Responsible: Kim A. Watkins

LINE NO.	ACCT.		BEGINNING				COST OF REMOVAL	TRANSFERS/RECLASSIFICATIONS		ENDING BALANCE	
	NO.	ACCOUNT TITLE	BALANCE	ACCRUALS	SALVAGE	RETIREMENTS		EXPLANATION OF TRANSFERS	OTH ACCT'S INVOLVED		
											(A)
1	DISTRIBUTION PLANT										
2	374100	LAND	\$ 249	\$ -	\$ 4,497	\$ 3,146	\$ -	\$ (249)			\$ 1,351
3	374200	RIGHTS OF WAY	17,766	283,823	2,935	2,935	524	(7,864)			293,201
4	375000	STRUCT & IMPROVEMENTS	70,662	632,492	58,965	50,075	-	(22,596)			689,448
5	376000	MAINS	3,375,696	22,525,087	42,708	1,357,981	284,734	1,062,492			25,363,268
6	378000	MEAS & REG STA EQ-GENERAL	67,383	814,567	3,524	133,947	28,921	50,913			773,519
7	379000	MEAS & REG STA EQ-CITY GA	97,543	668,240	-	24,821	23,795	(153,717)			563,450
8	380000	SERVICES	1,727,937	14,236,105	110	1,189,441	969,699	1,079,443			14,884,455
9	381000	METERS	522,091	3,052,582	44,396	884,999	39,692	70,202			2,764,580
10	381100	METERS - ERT MODULES	-	245,918	-	30,855	-	1,952,787			2,167,850
11	382000	METER INSTALLATIONS	120,203	1,142,873	3,873	109,726	290	74,085			1,231,018
12	383000	HOUSE REGULATORS	204,515	1,008,165	19,259	100,952	-	(303,560)			827,427
13	385000	IND MEAS & REG ST EQUIP	29,230	449,494	-	85,349	2,340	(90,113)			300,922
14	387000	OTHER EQUIP	32,605	450,686	5,390	139,153	371	(26,324)			322,833
15		TOTAL DISTRIBUTION PLANT	\$ 6,265,880	\$ 45,510,032	\$ 185,657	\$ 4,113,380	\$ 1,350,366	\$ 3,685,499			\$ 50,183,322

OHIO GAS COMPANY
CASE NO. 17-1139-GA-AIR
DEPRECIATION RESERVE ACCRUALS, RETIREMENTS AND TRANSFERS
FROM JANUARY 1, 1985 - DECEMBER 31, 2016

Schedule B-3.3
Page 4 of 4

Data: x Actual Estimated

Type of Filing: Original x Updated Revised

Work Paper Reference No(s): SFR Data Base

Witness Responsible: Kim A. Watkins

LINE NO.	ACCT. NO.	ACCOUNT TITLE	BEGINNING BALANCE	ACCRUALS	SALVAGE	RETIREMENTS	COST OF REMOVAL	TRANSFERS/RECLASSIFICATIONS		ENDING BALANCE	
								AMOUNT	EXPLANATION OF TRANSFERS		OTH ACCT'S INVOLVED
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)
1	GENERAL PLANT										
2	389000	LAND & LAND RIGHTS	\$ -	\$ -	\$ 93,355	\$ 94,919	\$ -	\$ 1,564			\$ -
3	390000	STRUCT & IMPROV	74,931	796,782	282,332	651,406	49,558	171,425			624,506
4	391100	OFFICE FURN & EQUIP	116,687	1,427,144	23,888	1,444,838	-	271,989			394,870
5	391200	COMPUTER EQUIP	-	1,727,410	17,416	874,016	-	212,694			1,083,504
6	392000	TRANSPORTATION EQUIP	181,546	3,918,035	1,376,642	4,830,726	6	51,853			697,344
7	393000	STORES EQUIPMENT	6,432	25,475	628	2,963	-	(4,948)			24,624
8	394000	TOOLS SHOP & GAR EQUIP	32,678	274,880	2,301	103,582	9,510	1,815			198,582
9	395000	LABORATORY EQUIPMENT	5,030	7,039	45	5,547	-	3,579			10,146
10	396000	POWER-OPER EQUIPMENT	61,430	430,481	85,195	361,066	-	(52,650)			163,390
11	397000	COMMUNICATION EQUIPMENT	25,772	2,586,815	10,654	397,182	466	(1,947,974)			277,619
12	398000	MISCELLANEOUS EQUIPMENT	8,579	45,971	4,930	30,124	-	(8,910)			20,446
13		TOTAL GENERAL PLANT	\$ 513,085	\$ 11,240,032	\$ 1,897,386	\$ 8,796,369	\$ 59,540	\$ (1,299,563)			\$ 3,495,031
		TOTAL PLANT	\$ 9,436,112	\$ 65,945,731	\$ 2,351,066	\$ 15,380,529	\$ 1,488,249	\$ 2,050,139			\$ 62,914,270

OHIO GAS COMPANY
CASE NO. 17-1139-GA-AIR
DEPRECIATION RESERVE AND EXPENSE FOR LEASE PROPERTY
AS OF DECEMBER 31 2016

Data: ☒ Actual ☐ Estimated

Schedule B-3.4

Type of Filing: Original ☒ Updated Re

Page 1 of 1

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

Witness Responsible: Kim A. Watkins

LINE NO.	ACCT NO	DESCRIPTION	DOLLAR VALUE OF PLANT INVESTMENT	ACCUMULATED DEPRECIATION/ AMORTIZATION RESERVE	ACCRUAL RATE/ AMORTIZATION PERIOD	DEPRECIATION EXPENSE/ AMORTIZATION EXPENSE/	EXPLAIN METHOD OF DEPRECIATION/ AMORTIZATION	INCLUDED IN RATE BASE (YES/NO)
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NONE

OHIO GAS COMPANY
CASE NO. 17-1139-GA-AIR
CONSTRUCTION WORK IN PROGRESS
AS OF DECEMBER 31 2016

Data: ☒ Actual ☐ Estimated

Type of Filing: ☐ Original ☒ Updated ☐ F

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

Witness Responsible: Kim A. Watkins

Schedule B-4

Page 1 of 1

LINE NO.	PROJECT NO	DESCRIPTION	ACCUMULATED COSTS			ALLOCATION %	TOTAL JURISDICTIONAL	ESTIMATED
			CONSTRUCTION DOLLARS	AFDC CAPITALIZED	TOTAL COST		COST AT DATE CERTAIN	PHYSICAL PERCENT COMPLETION

NONE

OHIO GAS COMPANY
CASE NO. 17-1139-GA-AIR
CONSTRUCTION WORK IN PROGRESS - PERCENT COMPLETE (TIME)
AS OF DECEMBER 31 2016

Data: ☒ Actual ☐ Estimated

Schedule B-4.1

Type of Filing: ☐ Original ☒ Updated ☐ F

Page 1 of 1

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

Witness Responsible: Kim A. Watkins

LINE NO.	PROJECT NO	DESCRIPTION	DATE	ESTIMATED	ELAPSED DAYS:	ELAPSED DAYS:	DATE
			CONSTRUCTION WORK BEGAN	PROJECT COMPLETION DOLLARS	BEGINNING TO DATE CERTAIN	BEGINNING TO ESTIMATED COMPLETION	CERTAIN %

NONE

OHIO GAS COMPANY
CASE NO. 17-1139-GA-AIR
CONSTRUCTION WORK IN PROGRESS - PERCENT COMPLETE (DOLLARS)
AS OF DECEMBER 31 2016

Data: ☒ Actual ☐ Estimated

Schedule B-4.2

Type of Filing: Original ☒ Updated R

Page 1 of 1

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

Witness Responsible: Kim A. Watkins

					PROJECT EXPENDITURES		DATE CERTAIN		
					AS OF DATE CERTAIN		% COMPLETE		
MOST RECENT BUDGET ESTIMATE									
LINE	PROJECT	CONSTRUCTION			CONSTR.		CONSTR.		CONSTR.
NO.	NO	DOLLARS	AFUDC	TOTAL	DOLLARS	CONSTR.	DOLLARS	CONSTR.	DOLLARS
					TRENDED	DOLLARS	TRENDED	DOLLARS	TRENDED

NONE

OHIO GAS COMPANY
CASE NO. 17-1139-GA-AIR
ALLOWANCE FOR WORKING CAPITAL
AS OF DECEMBER 31 2016

Schedule B-5
Page 1 of 1

Data: ☒ Actual ☐ Estimated

Type of Filing: Original ☒ Updated Revised

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

Witness Responsible: Kim A. Watkins

LINE NO.	ACCT NO. (A)	WORKING CAPITAL COMPONENT (B)	PAGE REFERENCE NO. (C)	ADJUSTED JURISDICTIONAL (D)	ADJUSTED JURISDICTIONAL (E)
1		CASH COMPONENT			
2		TOTAL OPERATING EXPENSES	C2	6,809,711	
3		TOTAL MAINTENANCE EXPENSES	C2	1,077,334	
4		TOTAL		<u>7,887,045</u>	
5					
6		CASH COMPONENT (4)/8			985,881
7					
8		1/4 OF OPERATING TAXES			
9		TAXES OTHER THAN INCOME TAXES	C2	1,996,634	
10		FEDERAL FICA	C2	(351,671)	
11		INCOME TAXES - ACCRUAL ONLY	C2	329,706	
12		TOTAL		<u>1,974,669</u>	
13					
14		1/4 OF OPERATING TAXES			(493,667)
15					
16		M&S - PIPE AND FITTINGS	B5.1		487,005
17		PIP CUST A/R 12 MO OLD	B5.1		(3,176)
18		DEFERRED BAD DEBT EXPENSE	B5.1		42,051
19		TOTAL ALLOWANCE FOR WORKING CAPITAL			<u><u>1,018,094</u></u>

OHIO GAS COMPANY
CASE NO. 17-1139-GA-AIR
MISCELLANEOUS WORKING CAPITAL ITEMS
AS OF DECEMBER 31 2016

Schedule B-5.1

Page 1 of 2

Data: ☒ Actual ☐ Estimated

Type of Filing: ☐ Original ☒ Updated ☐ Revised

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

Witness Responsible: Kim A. Watkins

LINE NO.	ACCT NO.	DESCRIPTION (A)	13 MONTH AVERAGE FOR TEST YEAR					
			TOTAL	ALLOCATION		ADJUSTMENTS		ADJUSTED
			COMPANY (B)	% (C)	JURISDICTIONAL (D)	ADJUSTMENTS (E)	JURISDISTIONAL (F)	
1	154100	M&S - PIPE AND FITTINGS	\$ 546,398	89.13%	\$ 487,005	\$ -	\$ 487,005	
2	186003	PIP CUST A/R 12 MO OLD	(3,176)	100.00%	(3,176)	-	(3,176)	
3	186044	DEFERRED BAD DEBT EXPENSE	42,051	100.00%	42,051	-	42,051	

OHIO GAS COMPANY
CASE NO. 17-1139-GA-AIR
MISCELLANEOUS WORKING CAPITAL ITEMS
AS OF DECEMBER 31 2016

Schedule B-5.1
Page 2 of 2

Data: ☒ Actual ☐ Estimated

Type of Filing: Original ☒ Updated Revised

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

Witness Responsible: Kim A. Watkins

LINE NO.	ACCT NO.	DESCRIPTION (A)	DATE CERTAIN BALANCE				
			TOTAL	ALLOCATION	JURISDICTIONAL	ADJUSTMENTS	ADJUSTED JURISDISTIONAL
			COMPANY (B)	% (C)			
1	154100	M&S - PIPE AND FITTINGS	\$ 504,287	89.13%	\$ 449,471	\$ -	\$ 449,471
2	186003	PIP CUST A/R 12 MO OLD	(58,170)	100.00%	(58,170)	-	(58,170)
3	186044	DEFERRED BAD DEBT EXPENSE	(1,622)	100.00%	(1,622)	-	(1,622)

OHIO GAS COMPANY
CASE NO. 17-1139-GA-AIR
STAFF ADJUSTMENTS TO MISCELLANEOUS WORKING CAPITAL ITEMS
AS OF DECEMBER 31 2016

Schedule B-5.2
Page 1 of 1

Data: x Actual Estimated

Type of Filing: Original x Updated Revised

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

Witness Responsible:

LINE NO.	ACCT #	ACCOUNT TITLE	TOTAL CO ADJ	ALLOC %	ALLCOATED TOTAL	WORKING PAPER REF
1	154100	M&S - PIPE AND FITTINGS	-	89.13%	- \$	-
2	186003	PIP CUST A/R 12 MO OLD	-	100.00%	- \$	-
3	186044	DEFERRED BAD DEBT EXPENSE	-	100.00%	- \$	-

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

Schedule B-6
Page 1 of 1

Data: ☒ Actual ☐ Estimated

Type of Filing: Original ☒ Updated Revised

Work Paper Reference No(s): WP B6- -a; WP B6- -b; WP B6- -c; WP SFR Data Base

Witness Responsible: Kim A. Watkins

LINE NO.	ACCT NO.	DESCRIPTION (A)	TOTAL COMPANY (B)	ALLOCATION % (C)	ALLOCATED TOTAL (D)	ADJUSTMENTS(1) (E)	ADJUSTED JURISDICTION (F)
1	252000	CUSTOMER ADV FOR CONSTR -	\$ (550,559)	100.00%	\$ (550,559)	\$ -	\$ (550,559)
2	252145	CUSTOMER ADV FOR CONSTR-	(30,750)	100.00%	(30,750)	30,750	-
3	235100	CUST DEPOSIT - ACTIVE	(557,611)	100.00%	(557,611)	-	(557,611)
4	255000	ACCUM DEFERRED ITC	(9,477)	85.27%	(8,081)	-	(8,081)
5	282000	ACCUM DEF INCOME TAXES	(7,935,322)	87.42%	(6,937,058)	-	(6,937,058)
6	282100	DEFERRED FIT-CIAC	1,136,942	87.42%	993,915	-	993,915
7	283000	DEFERRED TAX - PENSION SFAS #158	2,547,386	88.43%	2,252,653	(2,252,653)	-
8	283000	DEFERRED TAX - OPEB LIFE #158	17,114	88.43%	15,134	(15,134)	-
9	283000	DEFERRED TAX - ACCRUED PENSION	(702,710)	88.43%	(621,406)	-	(621,406)
10	283000	DEFERRED TAX - PREPAID INSURANCE	(105,647)	85.27%	(90,085)	-	(90,085)
11	283000	DEFERRED TAX - REGULATORY ASSET - GIS	(140,554)	89.13%	(125,276)	-	(125,276)
12	283000	DEFERRED TAX - ACCRUED VACATION	423,739	88.43%	374,712	-	374,712
13	283000	DEFERRED TAX - PROPERTY TAX	311,304	85.27%	265,449	-	265,449
14	283000	DEFERRED TAX - OPEB LIFE	153,067	88.43%	135,357	-	135,357
15	283000	DEFERRED TAX - ACCRUED AUDIT FEES	35,496	89.12%	31,634	-	31,634
16	283000	DEFERRED TAX - ACCRUED HEALTH	14,570	88.44%	12,886	-	12,886
17	283000	DEFERRED TAX - RESERVE FOR BAD DEBT	543	100.00%	543	-	543
18	242800	MISC LIAB-ACCRD PEN EXP	(5,425,517)	88.43%	(4,797,785)	6,625,452	1,827,667
19	254100	NONPENS\RETIREE BEN:LIFE	(500,534)	88.43%	(442,622)	44,512	(398,110)
20			<u>\$ (11,318,520)</u>		<u>\$ (10,078,950)</u>	<u>\$ 4,432,927</u>	<u>\$ (5,646,023)</u>

(1) Ohio Gas proposed adjustments B6.1a Pages 1-4

(1) Staff adjustments B6.1b

NOTE: CIAC are already netted against gross plant.

OHIO GAS COMPANY
CASE NO. 17-1139-GA-AIR
PROPOSED OHIO GAS ADJUSTMENTS TO OTHER RATE BASE ITEMS
AS OF DECEMBER 31 2016

Schedule B-6.1a
Page 1 of 4

Data: ☒ Actual ☐ Estimated

Type of Filing: Original ☒ Updated Revised

Work Paper Reference No(s): WP B6- -a; WP B6- -b; WP B6- -c; WP SFR Data Base

Witness Responsible: Kim A. Watkins

LINE NO.	ACCT NO.	DESCRIPTION (A)	TOTAL COMPANY ADJUSTMENTS (B)	ALLOCATION % (C)	JURISDICTIONAL ADJUSTMENTS (D)
1	252145	CUSTOMER ADV FOR CONSTR-	\$ 30,750	100.00%	\$ 30,750

DESCRIPTION AND PURPOSE OF ADJUSTMENT

This account represents Customer Advances for Construction in which Ohio Gas has accepted a note receivable in lieu of cash.

OHIO GAS COMPANY
CASE NO. 17-1139-GA-AIR
PROPOSED OHIO GAS ADJUSTMENTS TO OTHER RATE BASE ITEMS
AS OF DECEMBER 31 2016

Schedule B-6.1a
Page 2 of 4

Data: ☒ Actual ☐ Estimated

Type of Filing: Original ☒ Updated Revised

Work Paper Reference No(s): WP B6- -a; WP B6- -b; WP B6- -c; WP SFR Data Base

Witness Responsible: Kim A. Watkins

LINE NO.	ACCT NO.	DESCRIPTION (A)	TOTAL COMPANY ADJUSTMENTS (B)	ALLOCATION % (C)	JURISDICTIONAL ADJUSTMENTS (D)
1	283000	DEFERRED TAX - PENSION SFAS #158	\$ (2,547,386)	88.43%	\$ (2,252,653)
2	283000	DEFERRED TAX - OPEB LIFE #158	\$ (17,114)	88.43%	\$ (15,134)

DESCRIPTION AND PURPOSE OF ADJUSTMENT

This adjustment removes the deferred taxes associated with SFAS 158 which deals with the recognition of the over or under funded status of defined benefit post retirement plans. These deferred taxes represent the Ohio Gas Pension Plan (frozen 12/31/2010) and the grandfathered portion of the terminated Retiree Life Insurance benefit.

The transaction for SFAS 158 is non-cash and never goes through the Income Statement. In our underfunded status, Retained Earnings is debited and deferred taxes and accrued pension liability are credited.

OHIO GAS COMPANY
CASE NO. 17-1139-GA-AIR
PROPOSED OHIO GAS ADJUSTMENTS TO OTHER RATE BASE ITEMS
AS OF DECEMBER 31 2016

Schedule B-6.1a
Page 3 of 4

Data: ☒ Actual ☐ Estimated

Type of Filing: Original ☒ Updated Revised

Work Paper Reference No(s): WP B6- -a; WP B6- -b; WP B6- -c; WP SFR Data Base

Witness Responsible: Kim A. Watkins

LINE NO.	ACCT NO.	DESCRIPTION (A)	TOTAL COMPANY ADJUSTMENTS (B)	ALLOCATION % (C)	JURISDICTIONAL ADJUSTMENTS (D)
1	242800	MISC LIAB-ACCRD PEN EXP	\$ 7,492,312	88.43%	\$ 6,625,452

DESCRIPTION AND PURPOSE OF ADJUSTMENT

This adjustment removes the accrued pension liability associated with SFAS 158 which deals with the recognition of the over or under funded status of defined benefit post retirement plans. This accrued liability represents the Ohio Gas Pension Plan (frozen 12/31/2010).

The transaction for SFAS 158 is non-cash and never goes through the Income Statement. In our underfunded status, Retained Earnings is debited and deferred taxes and accrued pension liability are credited.

OHIO GAS COMPANY
CASE NO. 17-1139-GA-AIR
PROPOSED OHIO GAS ADJUSTMENTS TO OTHER RATE BASE ITEMS
AS OF DECEMBER 31 2016

Schedule B-6.1a
Page 4 of 4

Data: ☒ Actual ☐ Estimated

Type of Filing: Original ☒ Updated Revised

Work Paper Reference No(s): WP B6- -a; WP B6- -b; WP B6- -c; WP SFR Data Base

Witness Responsible: Kim A. Watkins

LINE NO.	ACCT NO.	DESCRIPTION (A)	TOTAL COMPANY ADJUSTMENTS (B)	ALLOCATION % (C)	JURISDICTIONAL ADJUSTMENTS (D)
1	254100	NONPENS\RETIREE BEN:LIFE	\$ 50,336	88.43%	\$ 44,512

DESCRIPTION AND PURPOSE OF ADJUSTMENT

This adjustment removes the accrued OPEB liability associated with SFAS 158 which deals with the recognition of the over or under funded status of defined benefit post retirement plans. This accrued liability represents the grandfathered portion of the terminated Retiree Life Ins Benefit.

The transaction for SFAS 158 is non-cash and never goes through the Income Statement. In our underfunded status, Retained Earnings is debited and deferred taxes and accrued pension liability are credited.

OHIO GAS COMPANY
CASE NO. 17-1139-GA-AIR
STAFF ADJUSTMENTS TO OTHER RATE BASE ITEMS
AS OF DECEMBER 31 2016

Schedule B-6.1b

Page 1 of 1

Data: ☒ Actual ☐ Estimated

Type of Filing: ☐ Original ☒ Updated ☐ Revised

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

Witness Responsible:

LINE NO.	ACCT #	ACCOUNT TITLE	TOTAL CO ADJ	ALLOC %	ALLCOATED TOTAL	WORKING PAPER REF
1	252000	CUSTOMER ADV FOR CONSTR -	\$ -	100.00%	\$ -	-
2	252145	CUSTOMER ADV FOR CONSTR-	-	100.00%	-	-
3	235100	CUST DEPOSIT - ACTIVE	-	100.00%	-	-
4	255000	ACCUM DEFERRED ITC	-	85.27%	-	-
5	282000	ACCUM DEF INCOME TAXES	-	87.42%	-	-
6	282100	DEFERRED FIT-CIAC	-	87.42%	-	-
7	283000	DEFERRED TAX - PENSION SFAS #158	-	88.43%	-	-
8	283000	DEFERRED TAX - OPEB LIFE #158	-	88.43%	-	-
9	283000	DEFERRED TAX - ACCRUED PENSION	-	88.43%	-	-
10	283000	DEFERRED TAX - PREPAID INSURANCE	-	85.27%	-	-
11	283000	DEFERRED TAX - REGULATORY ASSET	-	89.13%	-	-
12	283000	DEFERRED TAX - ACCRUED VACATION	-	88.43%	-	-
13	283000	DEFERRED TAX - PROPERTY TAX	-	85.27%	-	-
14	283000	DEFERRED TAX - OPEB LIFE	-	88.43%	-	-
15	283000	DEFERRED TAX - ACCRUED AUDIT FEE	-	89.12%	-	-
16	283000	DEFERRED TAX - ACCRUED HEALTH	-	88.44%	-	-
17	283000	DEFERRED TAX - RESERVE FOR BAD DI	-	100.00%	-	-
18	242800	MISC LIAB-ACCRD PEN EXP	-	88.43%	-	-
19	254100	NONPENS\RETIREE BEN:LIFE	-	88.43%	-	-

OHIO GAS COMPANY
CASE NO. 17-1139-GA-AIR
CONTRIBUTIONS IN AID OF CONSTRUCTION BY ACCOUNTS AND SUBACCOUNTS
AS OF DECEMBER 31 2016

Schedule B-6.2
Page 1 of 1

Data: ☒ Actual ☐ Estimated

Type of Filing: ☐ Original ☒ Updated ☐ Revised

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

Witness Responsible: Kim A. Watkins

LINE NO.	ACCT NO. (A)	DESCRIPTION (B)	TOTAL COMPANY (C)	ALLOCATION % (D)	ALLOCATED TOTAL (E=CxD)	ADJUSTMENT (F)	ADJUSTED JURISDICTION (G)
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NOTE: CIAC are already netted against gross plant on Sch B2.1.

OHIO GAS COMPANY
CASE NO. 17-1139-GA-AIR
JURISDICTIONAL ALLOCATION FACTORS - RATE BASE AND OPERATING INCOME
AS OF DECEMBER 31 2016

Schedule B-7
Page 1 of 1

Data: ☒ Actual ☐ Estimated

Type of Filing: ☐ Original ☒ Updated ☐ Revised

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

Witness Responsible: Dave Berg

LINE NO.	ACCT NO.	DESCRIPTION	ALLOCATION %
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SEE COST OF SERVICE STUDY

OHIO GAS COMPANY
CASE NO. 17-1139-GA-AIR
JURISDICTIONAL ALLOCATION STATISTICS
AS OF DECEMBER 31 2016

Schedule B-7.1
Page 1 of 1

Data: ☒ Actual ☐ Estimated

Type of Filing: ☐ Original ☒ Updated ☐ Revised

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

Witness Responsible: Dave Berg

LINE NO.	ACCT NO.	DESCRIPTION	ALLOCATION %
-------------	-------------	-------------	-----------------

SEE COST OF SERVICE STUDY

OHIO GAS COMPANY
CASE NO. 17-1139-GA-AIR
EXPLANATION OF CHANGES IN ALLOCATION PROCEDURES
AS OF DECEMBER 31 2016

Schedule B-7.2
Page 1 of 1

Data: ☒ Actual ☐ Estimated

Type of Filing: Original ☒ Updated Revised

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

Witness Responsible: Kim A. Watkins

LINE NO.	ACCT NO.	DESCRIPTION

In our last rate case 85-1500-GA-AIR no allocation procedures were used. All customers were jurisdictional to the tariff at that time. Since that time, we have had a number of our larger customers enter into contractual arrangements with Ohio Gas.

OHIO GAS COMPANY
CASE NO. 17-1139-GA-AIR
GAS DATA
12 MONTHS ENDED AUGUST 31 2016 *

Schedule B-8
Page 1 of 1

Data: ☒ Actual ☐ Estimated

Type of Filing: ☐ Original ☒ Updated ☐ Revised

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

Witness Responsible: Kim A. Watkins

LINE NO.	DESCRIPTION (A)	MCFs AS MEASURED (B)	MCFs AT STANDARD TEMPERATURE C
1	GAS RECEIVED **	9,630,805.0	9,630,805.0
2	SALES AND OTHER DELIVERIES ***	9,704,347.9	9,704,347.9
3	COMPANY USE	11,026.8	11,026.8
4	UNACCOUNTED FOR GAS (1 - 2 - 3)	(84,569.7)	(84,569.7)
5	UNACCOUNTED FOR GAS PERCENTAGE (4/1)	-0.88%	-0.88%

* Per SFR, Twelve months selected should reflect the most recently available actual operating cycle encompassing one heating season. Ohio Gas measures unaccounted for gas in August of every year, thus actual data through August 2015 was presented above.

** Purchases are measured at 14.73 PSI

*** Sales are measured at 14.6 PSI

OHIO GAS COMPANY
CASE NO. 17-1139-GA-AIR
MIRRORED CWIP ALLOWANCES
AS OF DECEMBER 31 2016

Schedule B-9
Page 1 of 1

Data: ☒ Actual ☐ Estimated

Type of Filing: ☐ Original ☒ Updated ☐ Revised

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

Witness Responsible: Kim A. Watkins

LINE NO.	ACCT NO.	DESCRIPTION	PRIOR CASE REFERENCES	EFFECTIVE DATE OF RATES INCLUDING CWIP	IN SERVICE DATE OF PROJECT	ALLOWANCES INCLUDED IN RATES
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NONE

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: 3 Actual 9 Estimated

Type of Filing: Original ☒ Updated ☐ Revised ☐

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	\$ 12,693,002	\$ 3,640,413	\$ 16,333,415
2	OPERATING EXPENSES			
3	OPERATING EXPENSES - TRANSMISSION	328,519	-	328,519
4	OPERATING EXPENSES - DISTRIBUTION	1,976,244	-	1,976,244
5	OPERATING EXPENSES - CUSTOMER ACCOUNTS	1,322,761	-	1,322,761
6	OPERATING EXPENSES - CUSTOMER SERVICE	5,164	-	5,164
7	OPERATING EXPENSES - SALES	154,665	-	154,665
8	OPERATING EXPENSES - ADMINISTRATIVE AND GENERAL	3,022,358	-	3,022,358
9	TOTAL OPERATING EXPENSES	6,809,711	-	6,809,711
10	MAINTENANCE EXPENSES			
11	MAINTENANCE EXPENSES - TRANSMISSION	171,729	-	171,729
12	MAINTENANCE EXPENSES - DISTRIBUTION	895,481	-	895,481
13	MAINTENANCE EXPENSES - ADMINISTRATIVE & GENERAL	10,124	-	10,124
14	TOTAL MAINTENANCE EXPENSES	1,077,334	-	1,077,334
15				
16	DEPRECIATION EXPENSE	2,561,069	-	2,561,069
17	TAXES OTHER THAN INCOME TAXES			
18	GROSS RECEIPTS TAX	694,125	172,920	867,045
19	FEDERAL UNEMPLOYMENT	10,155	-	10,155
20	FEDERAL FICA	351,671	-	351,671
21	PUCO ASSESSMENT	17,862	-	17,862
22	UNEMPLOYMENT	6,014	-	6,014
23	USE	17,117	-	17,117
24	EMPLOYER'S EXCISE	481	-	481
25	CONSUMERS COUNSEL	1,497	-	1,497
26	PUCO SAFETY AUDIT	2,136	-	2,136
27	MCF TAX	177,111	-	177,111
28	PROPERTY TAX	796,946	-	796,946
29	MISC	-	-	-
30	TRF TO CLEARING ACCTS	(78,481)	-	(78,481)
31	TOTAL TAXES OTHER THAN INCOME TAXES	1,996,634	172,920	2,169,554
32				
33	INCOME TAXES			
34	INCOME TAXES - ACCRUAL ONLY	329,706	1,178,948	1,508,654
35	PROV FOR DEF INC TAXES	(257,602)	-	(257,602)
36	INVEST TAX CREDIT ADJ	(2,619)	-	(2,619)
37	TOTAL INCOME TAXES	69,485	1,178,948	1,248,433
38				
39	TOTAL OPERATING EXPENSES	12,514,233	1,351,868	13,866,101
40				
41	NET OPERATING INCOME	\$ 178,769	\$ 2,288,545	\$ 2,467,314
42	RATE BASE	\$ 27,414,607		\$ 27,414,607
43	RATE OF RETURN	0.65%		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

Schedule C-2
Page 1 of 1

Data: 3 Actual 9 Estimated

Type of Filing: Original x Updated Revised

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

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	\$ 16,235,779	\$ 12,693,002	\$ -	\$ 12,693,002
2		OPERATING EXPENSES				
3		OPERATING EXPENSES - TRANSMISSION	459,851	328,519	-	328,519
4		OPERATING EXPENSES - DISTRIBUTION	2,157,856	1,976,244	-	1,976,244
5		OPERATING EXPENSES - CUSTOMER ACCOUNTS	1,333,978	1,322,761	-	1,322,761
6		OPERATING EXPENSES - CUSTOMER SERVICE	6,074	5,164	-	5,164
7		OPERATING EXPENSES - SALES	189,686	154,665	-	154,665
8		OPERATING EXPENSES - ADMINISTRATIVE AND GENERAL	3,409,201	3,022,358	-	3,022,358
9		TOTAL OPERATING EXPENSES	7,556,646	6,809,711	-	6,809,711
10		MAINTENANCE EXPENSES				
11		MAINTENANCE EXPENSES - TRANSMISSION	240,382	171,729	-	171,729
12		MAINTENANCE EXPENSES - DISTRIBUTION	971,251	895,481	-	895,481
13		MAINTENANCE EXPENSES - ADMINISTRATIVE & GENERAL	11,359	10,124	-	10,124
14		TOTAL MAINTENANCE EXPENSES	1,222,992	1,077,334	-	1,077,334
15						
16		DEPRECIATION EXPENSE	2,961,600	2,561,069	-	2,561,069
17		TAXES OTHER THAN INCOME TAXES				
18		GROSS RECEIPTS TAX	778,778	694,125	-	694,125
19		FEDERAL UNEMPLOYMENT	11,484	10,155	-	10,155
20		FEDERAL FICA	397,683	351,671	-	351,671
21		PUCO ASSESSMENT	20,040	17,862	-	17,862
22		UNEMPLOYMENT	6,801	6,014	-	6,014
23		USE	19,235	17,117	-	17,117
24		EMPLOYER'S EXCISE	540	481	-	481
25		CONSUMERS COUNSEL	1,680	1,497	-	1,497
26		PUCO SAFETY AUDIT	2,400	2,136	-	2,136
27		MCF TAX	326,894	177,111	-	177,111
28		PROPERTY TAX	919,200	796,946	-	796,946
29		MISC	-	-	-	-
30		TRF TO CLEARING ACCTS	(88,749)	(78,481)	-	(78,481)
31		TOTAL TAXES OTHER THAN INCOME TAXES	2,395,986	1,996,634	-	1,996,634
32						
33		INCOME TAXES				-
34		INCOME TAXES - ACCRUAL ONLY	985,230	329,706	-	329,706
35		PROV FOR DEF INC TAXES	(284,020)	(257,602)	-	(257,602)
36		INVEST TAX CREDIT ADJ	(3,071)	(2,619)	-	(2,619)
37		TOTAL INCOME TAXES	698,139	69,485	-	69,485
38						
39		TOTAL OPERATING EXPENSES	14,835,363	12,514,233	-	12,514,233
40						
41		NET OPERATING INCOME	\$ 1,400,416	\$ 178,769	\$ -	\$ 178,769

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 1 of 13

Data: 3 Actual 9 Estimated

Type of Filing: 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		OPERATING REVENUES				
2	480209	UNBILLED REVENUES	\$ (276,800)	100.00%	\$ (276,800)	
3	487000	GAS SALES-FORFEIT DISC	311,644	100.00%	311,644	
4	488000	GAS SALES-MISC SERV REV	40,170	100.00%	40,170	
5	488100	GAS SALES-\$10 RET CK CHG	1,510	100.00%	1,510	
6	489120	REV FROM TRANSP-COMM CEP	2,878,777	100.00%	2,878,777	
7	489200	REV FROM TRANSP-RESD CEP	9,050,364	100.00%	9,050,364	
8	489210	REV FROM TRANSP-IND CEP	520,818	100.00%	520,818	
9	489300	REV FROM TRANSP-COM INTER	-	0.00%	-	
10	489400	REV FROM TRANSP-COM FIRM	223,372	0.00%	-	
11	489400	REV FROM TRANSP-COM FIRM	96,955	100.00%	96,955	
12	489500	REV FROM TRANSP-IND INTER	228,043	0.00%	-	
13	489600	REV FROM TRANSP-IND FIRM	3,091,362	0.00%	-	
14	489600	REV FROM TRANSP-IND FIRM	69,564	100.00%	69,564	
			<u>\$ 16,235,779</u>		<u>\$ 12,693,002</u>	

No allocation
required.

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 2 of 13

Data: 3 Actual 9 Estimated

Type of Filing: 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)	ALLOCATION % (D)	UNADJUSTED JURISDICTION (E=CxD)	ALLOCATION DESCRIPTION (F)
1						
2		OPERATING EXPENSES - TRANSMISSION				
3	850000	OPERATION, SUPVSION, ENG	\$ 136,320	71.44%	\$ 97,387	
4	851000	SYS CONTROL,LOAD DISPATCH	78,061	71.44%	55,767	
5	852000	TELEMETRY SYSTEM EXPS	15,247	71.44%	10,892	
6	856000	MAINS EXPENSES	77,053	71.44%	55,047	
7	856100	MAINS EXPENSES-CATH PROT	47,391	71.44%	33,856	
8	856200	MAINS EXPENSES-LOC,PROTEC	16,710	71.44%	11,938	
9	857000	MEAS AND REG STATION EXP	32,925	71.44%	23,522	
10	857100	MEAS AND REG ST-WITNESS	1,650	71.44%	1,179	
11	859184	TRANSP/TELECOM-OP TRANSM	54,494	71.44%	38,931	
12			<u>\$ 459,851</u>		<u>\$ 328,519</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 3 of 13

Data: 3 Actual 9 Estimated

Type of Filing: 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		OPERATING EXPENSES - DISTRIBUTION				
3	870000	OPERATION,SUPRVSN,ENG	\$ 124,578	87.83%	\$ 109,417	
4	871000	DISTR LOAD DISPATCH	80,029	87.83%	70,289	
5	874000	MAIN/SVC EXP	202,144	87.83%	177,543	
6	874100	MAIN/SVC EXP-CATH PROT	62,488	87.83%	54,883	
7	874200	MAIN/SVC EXP-LOC,PROT	371,631	87.83%	326,404	
8	874300	MAIN/SVC EXP-MANHOLE SURV	42,120	87.83%	36,994	
9	874400	MAIN/SVC EXP-DAM PREVENT	25,874	87.83%	22,725	
10	874500	MAINS/SERVICES - TRAINING	33,718	87.83%	29,615	
11	875000	MEAS/REG STA EXP-GEN	36,992	87.83%	32,490	
12	876000	IND MTR/REG EXP	65,157	99.13%	64,590	
13	876100	IND MTR/REG EXP-AN CHANGE	34,510	99.13%	34,210	
14	876200	IND MTR/REG EXP-LOAD STDY	14,370	99.13%	14,245	
15	877000	MEAS/REG STA CHRST EXP	50,423	87.83%	44,287	
16	878000	MTR, HSE REG EXP	133,551	100.00%	133,551	
17	878100	MTR, HSE REG EXP-AN CHNGE	94,466	100.00%	94,466	
18	878200	TURN ON/OFF-READ IN/OUT	248,594	98.60%	245,114	
19	878300	REPAIR METER SET LEAKS	15,048	98.60%	14,837	
20	879000	CUSTOMER CALL EXPENSES	45,597	98.60%	44,959	
21	879100	PRIORITY CALLS	64,091	98.60%	63,194	
22	880000	OTHER EXPENSES	77,926	87.83%	68,442	
23	880100	OFFICE SUPPLIES	4,025	88.43%	3,559	
24	880163	STORES EXP-OPERS DISTR	2,074	87.85%	1,822	
25	880184	TRANSP/TELECOM-OPER DISTR	249,607	87.83%	219,230	
26	880200	DRUG AND ALCOHOL PROGRAM	2,020	88.36%	1,785	
27	880300	UNIFORMS	19,696	88.44%	17,419	
28	880400	MAPS AND RECORDS	51,928	87.83%	45,608	
29	881000	RENTS	5,199	87.83%	4,566	
30			<u>\$ 2,157,856</u>		<u>\$ 1,976,244</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 4 of 13

Data: 3 Actual 9 Estimated

Type of Filing: 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)	ALLOCATION % (D)	UNADJUSTED JURISDICTION (E=CxD)	ALLOCATION DESCRIPTION (F)
1						
2		OPERATING EXPENSES - CUSTOMER ACCOUNTS				
3	901000	SUPERVISION	\$ 41,995	99.13%	\$ 41,630.00	See Cost of Service Study
4	902000	METER READING EXPENSES	62,423	99.13%	61,880.00	
5	903000	CUST RECORDS/COLLCT EXP	1,132,366	99.13%	1,122,514.00	
6	903100	COMPUTER EXPENSES	8,223	99.13%	8,151.00	
7	904000	UNCOLLECTIBLE ACCOUNTS	21,534	100.00%	21,534.00	
8	904003	UNCOLL EXP-PIP CUST	23,217	100.00%	23,217.00	
9	905163	STORES EXP-OPERS CUST ACC	2,072	99.13%	2,054.00	
10	905184	TRANSP/TELECOM-OP CUST AC	42,148	99.13%	41,781.00	
			<u>\$ 1,333,978</u>		<u>\$ 1,322,761</u>	

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 5 of 13

Data: 3 Actual 9 Estimated

Type of Filing: 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		OPERATING EXPENSES - CUSTOMER SERVICE				
3	909000	INFORMATIONAL ADVERTISING	\$ 5,171	85.01%	\$ 4,396	
4	910000	MISC CUST SVC - REV	(225)	85.01%	(191)	
5	910100	MISC CUST SVC - EXP	35	85.01%	30	
6	910184	TRANSP/TELECOM-OP CUSTSER	1,093	85.01%	929	
7			<u>\$ 6,074</u>		<u>\$ 5,164</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 6 of 13

Data: 3 Actual 9 Estimated

Type of Filing: Original x Updated Revised

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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 - SALES				
3	911000	SUPERVISION	\$ 30,181	85.02%	\$ 25,660	
4	912000	SALARIES AND EXPENSES	102,682	85.02%	87,300.00	
5	913000	ADVERTISING EXP	14,344	85.02%	12,195.00	
6	913100	ADVERTISING EXP-BLDRS	3,300	100.00%	3,300.00	
7	913300	ADVERTISING EXP-CUST EXP	3,297	85.02%	2,803.00	
8	916000	MISC SALES EXP	5,037	85.02%	4,282.00	
9	916100	ECONOMIC DEVELOPMENT EXPS	8,350	0.00%	-	
10	916184	TRANSP/TELECOM-OPER SALES	22,495	85.02%	19,125.00	
11			<u>\$ 189,686</u>		<u>\$ 154,665</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 7 of 13

Data: 3 Actual 9 Estimated

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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 - ADMINISTRATIVE AND GENERAL				
3	920100	ADMIN/GEN SALARY-GEN OFF	\$ 241,020	89.13%	\$ 214,821	
4	920200	ADMIN/GEN SALARY-OFF EMPL	423,249	89.13%	377,242	
5	921100	OFFICE SUP/EXP- OFFICER	9,584	89.13%	8,542	
6	921200	OFFICE SUP/EXP-EMPLOYEES	6,307	89.13%	5,621	
7	921300	OFFICE SUP/EXP	26,495	89.13%	23,615	
8	921400	PC SUPPLIES & EXPENSES	133,570	89.13%	119,051	
9	923100	OUTSIDE SVC EMPLD-FEES	30,000	89.13%	26,739	
10	923300	OUTSIDE SVC EMPLD-SP SVC	92,128	89.13%	82,114	
11	923350	OUTSIDE SV-GRANT THORNTON	104,400	89.13%	93,052	
12	923400	OUTSIDE SVC-LEGAL-OHIO	63,991	89.13%	57,035	
13	923401	OUTSIDE SVC-LEGAL-LOCAL	2,700	89.13%	2,407	
14	923500	OUTSIDE SVC-TRAINING&EDU	6,839	88.44%	6,048	
15	923900	PC OUTSIDE SVC & TRAINING	32,428	88.42%	28,673	
16	924000	PROPERTY INSURANCE	32,782	85.27%	27,953	
17	925000	INJURIES AND DAMAGES	431,645	88.43%	381,704	
18	925200	EMPLOYEE SAFETY EQUIP,SUP	9,207	88.43%	8,142	
19	926100	EMPL PENS/BNFTS-PENSION	396,112	88.43%	350,282	
20	926200	EMPL PENS/BNFTS-EMPL BEN	20,070	88.43%	17,748	
21	926210	EMPL BNFTS-L/T DISAB	38,426	88.43%	33,980	
22	926220	EMPL BNFTS-GTL INS	13,462	88.43%	11,904	
23	926225	EMPL BNFTS-VOLUNTARY LIFE	147	89.10%	131	
24	926230	EMPL BNFTS - EAP	2,623	88.43%	2,320	
25	926240	EMPL BNFTS-ACCIDENT INS	50	88.43%	44	
26	926260	EMPL BNFTS-HEALTH INS	468,471	88.43%	414,269	
27	926270	EMPL BNFTS-VISION INS	262	88.43%	232	
28	926280	EMPL BNFTS-DENTAL INS	24,076	88.43%	21,290	
29	926300	DEFINED CONTR PLAN-401K	563,777	88.43%	498,548	
30	926400	MERA / FSA / HRA EXPENSE	25,050	88.43%	22,152	
31	926450	EMPL BNFTS - HSA CASH CON	84,007	88.43%	74,287	
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	26,243	89.13%	23,390	
35	930184	TRANSP/TELECOM-OPERS A&G	16,722	89.13%	14,904	
36	930200	MISC GEN EXP	61,958	89.13%	55,223	
37			<u>\$ 3,409,201</u>		<u>\$ 3,022,358</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 8 of 13

Data: 3 Actual 9 Estimated

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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		MAINTENANCE EXPENSES - TRANSMISSION				
3	861000	MAINT, SPRVSN, & ENG	\$ 53,673	71.44%	\$ 38,344	
4	863000	MAINTENANCE OF MAINS	19,831	71.44%	14,167	
5	863100	MAINT OF MAINS-CATH PROT	82,144	71.44%	58,684	
6	863300	MAINT OF MAINS-LEAK SURV	5,390	71.44%	3,851	
7	865000	MAINT OF MEAS-REG STA EQ	38,980	71.44%	27,847	
8	866000	MAINT OF TELEMETRY EQUIP	22,170	71.44%	15,838	
9	867000	MAINT OF RADIO EQUIP	1,582	71.44%	1,130	
10	867184	TRANSP/TELECOM-MNT TRANSM	16,612	71.44%	11,868	
11			<u>\$ 240,382</u>		<u>\$ 171,729</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: 3 Actual 9 Estimated

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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	\$ 130,806	87.83%	\$ 114,887	
4	886000	MAINT OF STRUCT & IMPROV	29,117	87.83%	25,573	
5	887000	MAINT OF MAINS	129,709	87.83%	113,923	
6	887100	MAINT OF MAIN-CATH PROT	48,244	87.83%	42,373	
7	887200	MAINT OF MAIN-3RD PTY DMG	67	87.83%	59	
8	887205	MAINT MAIN-3RD PTY BIL	-	87.83%	-	
9	887210	MAINT MAIN-3RD PTY WAV	5,729	87.83%	5,032	
10	887300	MAINT OF MAIN-LEAK SURVEY	21,310	87.83%	18,717	
11	887500	MAINT OF MAINS - TRAINING	35,614	87.83%	31,280	
12	889000	MAINT OF MEAS/REG STA GEN	4,998	87.83%	4,390	
13	889100	MAINT OF MEAS/REG-CALIB	2,000	87.89%	1,758	
14	889200	MAINT OF MEAS/REG-PAINT	54,500	87.83%	47,867	
15	890000	MAINT OF IND MTR/REG-IN	60,511	98.27%	59,464	
16	890100	MAINT OF IND MTR/REG-OUT	6,747	98.27%	6,630	
17	890200	MAINT OF IND INSTR INSHOP	9,866	98.27%	9,695	
18	890300	MAINT OF IND INSTR OUTSID	18,491	98.27%	18,171	
19	890400	MAINT OF IND TELEMETRY EQ	6,986	98.27%	6,865	
20	890500	MAINT OF IND M/R TRAINING	15,348	98.27%	15,082	
21	891000	MAINT OF MEAS/REG-CTY GAT	4,423	87.83%	3,885	
22	892000	MAINT OF SERVICES	86,954	98.27%	85,450	
23	892200	MAINT OF SVC-3RD PTY DMGE	7,396	98.27%	7,268	
24	892205	MAINT OF SVC-3RD PTY BILL	(7,800)	98.27%	(7,665)	
25	892210	MAINT OF SVC-3RD PTY WAVE	660	98.27%	649	
26	892300	MAINT OF SVC-LEAK SURVEY	57,185	98.27%	56,196	
27	892400	MAINTENANCE 1ST CUTS	8,968	100.00%	8,968	
28	893000	MAINT - ERT	13,112	100.00%	13,112	
29	893100	SMALL METER TESTING	28,630	100.00%	28,630	
30	893200	SMALL METER REPAIR	65,356	100.00%	65,356	
31	893300	SMALL REGULAR-REPAIR/TEST	7,526	100.00%	7,526	
32	894000	MAINT OF OTHER EQUIP	5,019	87.83%	4,408	
33	894100	MAINT OF OPERATION EQUIP	23,838	87.83%	20,937	
34	894163	STORES EXP-MAINT DISTR	4,146	87.83%	3,641	
35	894184	TRANSP/TELECOM-MAINT DIST	67,054	87.83%	58,894	
36	894200	MAINT OF CONSTR EQUIP	18,741	87.83%	16,460	
37			<u>\$ 971,251</u>		<u>\$ 895,481</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 10 of 13

Data: 3 Actual 9 Estimated

Type of Filing: Original x Updated Revised

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

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LINE NO.	ACCT NO. (A)	ACCOUNT TITLE (B)	UNADJUSTED TOTAL COMPANY (C)	ALLOCATION % (D)	UNADJUSTED JURISDICTION (E=CxD)	ALLOCATION DESCRIPTION (F)
1						
2		MAINTENANCE EXPENSES - ADMINISTRATIVE & GENERAL				
3	935000	MAINT GENERAL PLANT	\$ 9,604	89.13%	\$ 8,560	<div>See Cost of Service Study</div>
4	935184	TRANSP/TELECOM-MAINT A&G	1,755	89.13%	1,564	
5			<u>\$ 11,359</u>		<u>\$ 10,124</u>	

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 11 of 13

Data: 3 Actual 9 Estimated

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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

Schedule C-2.1
Page 12 of 13

Data: 3 Actual 9 Estimated

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	(A)	(B)	(C)	(D)	(E=CxD)	(F)
1						
2		TAXES OTHER THAN INCOME TAXES				
3	408110	GROSS RECEIPTS TAX	\$ 778,778	89.13%	\$ 694,125	
4	408110	FEDERAL UNEMPLOYMENT	11,484	88.43%	10,155	
5	408110	FEDERAL FICA	397,683	88.43%	351,671	
6	408110	PUCO ASSESSMENT	20,040	89.13%	17,862	
7	408110	UNEMPLOYMENT	6,801	88.43%	6,014	
8	408110	USE	19,235	88.99%	17,117	
9	408110	EMPLOYER'S EXCISE	540	88.99%	481	
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	326,894	54.18%	177,111	
13	408110	PROPERTY TAX	919,200	86.70%	796,946	
14	408110	MISC	-	89.13%	-	
15	408110	TRF TO CLEARING ACCTS	(88,749)	88.43%	(78,481)	
16			<u>\$ 2,395,986</u>		<u>\$ 1,996,634</u>	

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Service Study

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

Schedule C-2.1
Page 13 of 13

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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	\$ 985,230	C4.1	\$ 329,706	
4	410100	PROV FOR DEF INC TAXES	(284,020)	C4.1	(257,602)	
5	411400	INVEST TAX CREDIT ADJ	(3,071)	85.27%	(2,619)	
6			<u>\$ 698,139</u>		<u>\$ 69,485</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: 3 Actual 9 Estimated

Type of Filing: 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: 3 Actual 9 Estimated

Type of Filing: Original x Updated Revised

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

Page 2 of 7

Data: x Actual Estimated

Type of Filing: Original x 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

Schedule C-3.1

Page 3 of 7

Data: x Actual Estimated

Type of Filing: Original x 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 - 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

Schedule C-3.1

Page 4 of 7

Data: x Actual Estimated

Type of Filing: Original x 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 - 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
AS OF DECEMBER 31 2016

Schedule C-3.1
Page 5 of 7

Data: x Actual Estimated
Type of Filing: Original x 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 - 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
Page 6 of 7

Data: x Actual Estimated
Type of Filing: Original x Updated Revised
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: Original x 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: 3 Actual 9 Estimated

Type of Filing: 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	\$ 178,769	\$ -	\$ 178,769		
2		FEDERAL INCOME TAX	69,485	-	69,485		
3		OPERATING INCOME BEFORE FIT (1) + (2)	248,254	-	248,254	3,467,493	3,715,747
4		RECONCILING ITEMS:					
5		INTEREST CHARGES - CUSTOMER DEPOSITS	(17,167)	-	(17,167)	-	(17,167)
6		DONATIONS	(19,015)	-	(19,015)	-	(19,015)
7							
8		TAX DEPRECIATION	(1,683,608)	-	(1,683,608)	-	(1,683,608)
9		BOOK DEPRECIATION	2,707,686	-	2,707,686	-	2,707,686
10		EXCESS OF TAX OVER BOOK (8) + (9)	1,024,078	-	1,024,078	-	1,024,078
11							
12		OTHER RECONCILING ITEMS:					
13		PROPERTY TAX	-	-	-	-	-
14		EXCISE TAX	-	-	-	-	-
15		GIS DEFERRED EXPENSE	(470,545)	-	(470,545)	-	(470,545)
16		ACCRUED VACATION PAY	-	-	-	-	-
17		PENSION EXPENSE	204,119	-	204,119	-	204,119
18		OPEB	-	-	-	-	-
19		TOTAL OTHER RECONCILING ITEMS (12) Thru (18)	(266,426)	-	(266,426)	-	(266,426)
20							
21		TAXABLE INCOME (3) + (5) + (6) + (10) + (19)	969,724	-	969,724	3,467,493	4,437,217
22							
23		FEDERAL INCOME TAX PAYABLE @ Tax Rate	329,710	-	329,706	1,178,948	1,508,654
24							
25		DEFERRED INCOME TAXES:					
26		EXCESS OF TAX OVER BOOK (10) x Tax Rate	(348,190)	-	(348,187)	-	(348,187)
27		OTHER RECONCILING ITEMS (19) x Tax Rate	90,580	-	90,585	-	90,585
28		TOTAL DEFERRED TAXES	(257,610)	-	(257,602)	-	(257,602)
29							
30		TOTAL FEDERAL INCOME TAXES	72,100	-	72,104	1,178,948	1,251,052
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: 3 Actual 9 Estimated

Type of Filing: 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	\$ 1,400,416	C-2	\$ 178,769
2		FEDERAL INCOME TAX	698,139	C-2	69,485
3		OPERATING INCOME BEFORE FIT (1) + (2)	2,098,555		248,254
4		RECONCILING ITEMS:			
5		INTEREST CHARGES - CUSTOMER DEPOSITS	(17,167)	100.00%	(17,167)
6		DONATIONS	(19,015)	100.00%	(19,015)
7					
8		TAX DEPRECIATION	(1,974,444)	85.27%	(1,683,608)
9		BOOK DEPRECIATION	3,130,800	C-2 & B3.2	2,707,686
10		EXCESS OF TAX OVER BOOK (8) + (9)	1,156,356		1,024,078
11					
12		OTHER RECONCILING ITEMS:			
13		PROPERTY TAX	-	86.70%	-
14		EXCISE TAX	-	89.13%	-
15		GIS DEFERRED EXPENSE	(551,829)	85.27%	(470,545)
16		ACCRUED VACATION PAY	-	89.13%	-
17		PENSION EXPENSE	230,825	88.43%	204,119
18		OPEB	-	88.43%	-
19		TOTAL OTHER RECONCILING ITEMS (12) Thru (18)	(321,004)		(266,426)
20					
21		TAXABLE INCOME (3) + (5) + (6) + (10) + (19)	2,897,725		969,724
22					
23		FEDERAL INCOME TAX PAYABLE @ Tax Rate	985,230		329,706
24					
25		DEFERRED INCOME TAXES:			
26		EXCESS OF TAX OVER BOOK (10) x Tax Rate	(393,160)		(348,187)
27		OTHER RECONCILING ITEMS (19) x Tax Rate	109,140		90,585
28		TOTAL DEFERRED TAXES	(284,020)		(257,602)
29					
30		TOTAL FEDERAL INCOME TAX	701,210		72,104
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: 3 Actual 9 Estimated

Type of Filing: Original x 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: 3 Actual 9 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: 3 Actual 9 Estimated

Type of Filing: Original x 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	NON LABOR	UNADJUSTED TOTAL COMPANY	ALLOCATION %	UNADJUSTED JURISDICTION	ALLOCATION DESCRIPTION
	(A)	(B)	(C)	(D)	(E=C+D)	(F)	(G=ExF)	(G)
1								
2		OPERATING EXPENSES - CUSTOMER SERVICE						
3	909000	INFORMATIONAL ADVERTISING	\$ -	\$ 5,171	\$ 5,171	85.01%	\$ 4,396	
4	910000	MISC CUST SVC - REV	-	(225)	(225)	85.01%	(191)	
5	910100	MISC CUST SVC - EXP	-	35	35	85.01%	30	
6	910184	TRANSP/TELECOM-OP CUSTSER	-	1,093	1,093	85.01%	929	
7			<u>\$ -</u>	<u>\$ 6,074</u>	<u>\$ 6,074</u>		<u>\$ 5,164</u>	

See Cost of
Service Study

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: 3 Actual 9 Estimated

Type of Filing: Original x 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	\$ 29,981	\$ 200	\$ 30,181	85.02%	\$ 25,660	
4	912000	SALARIES AND EXPENSES	101,619	1,063	102,682	85.02%	87,300.00	
5	913000	ADVERTISING EXP	-	14,344	14,344	85.02%	12,195.00	
6	913100	ADVERTISING EXP-BLDRS	-	3,300	3,300	100.00%	3,300.00	
7	913300	ADVERTISING EXP-CUST EXP	-	3,297	3,297	85.02%	2,803.00	
8	916000	MISC SALES EXP	-	5,037	5,037	85.02%	4,282.00	
9	916100	ECONOMIC DEVELOPMENT EXPS	-	8,350	8,350	0.00%	-	
10	916184	TRANSP/TELECOM-OPER SALES	-	22,495	22,495	85.02%	19,125.00	
11			<u>\$ 131,600</u>	<u>\$ 58,086</u>	<u>\$ 189,686</u>		<u>\$ 154,665</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: 3 Actual 9 Estimated

Type of Filing: 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: 3 Actual 9 Estimated

Type of Filing: 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)	\$ 4,199,600	\$ 3,815,628	\$ -	\$ 3,815,628
3						
4		EMPLOYEE BENEFITS				
5		PENSION/401-K (Note A)	959,889	848,830	-	848,830
6		ALL OTHER FRINGE BENEFITS (Note B)	676,644	598,357	-	598,357
7		TOTAL EMPLOYEE BENEFITS	1,636,533	1,447,187	-	1,447,187
8						
9		PAYROLL TAXES (Note C)	327,219	289,359	-	289,359
10						
11		TOTAL PAYROLL COSTS	\$ 6,163,352	\$ 5,552,174	\$ -	\$ 5,552,174

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: Original x 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 3 & 9	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	170,478	172,232	177,334	170,070	171,832	172,772
3	OVERTIME HOURS	3,643	3,626	3,833	4,153	3,753	3,538
4	TOTAL MANHOURS	174,121	175,858	181,167	174,223	175,585	176,310
5							
6	RATIO OF OVERTIME HOURS TO STRAIGHT-TIME HOURS	2.14	2.11	2.16	2.44	2.18	2.05
7							
8	<u>LABOR DOLLARS</u>						
9	STRAIGHT-TIME DOLLARS	\$ 5,343,081	\$ 5,199,305	\$ 4,963,804	\$ 4,880,968	\$ 4,794,591	\$ 4,722,692
10	OVERTIME DOLLARS	130,155	126,813	130,512	136,330	120,291	109,812
11	TOTAL LABOR DOLLARS	\$ 5,473,236	\$ 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	2.44	2.44	2.63	2.79	2.51	2.33
14							
15	O&M LABOR DOLLARS	\$ 4,199,600	\$ 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	76.73	74.90	74.87	75.62	74.13	75.43
17							
18	TOTAL EMPLOYEE BENEFITS	\$ 2,078,077	\$ 1,919,955	\$ 1,577,122	\$ 1,356,556	\$ 1,620,851	\$ 1,702,873
19	EMPLOYEE BENEFITS EXPENSED	\$ 1,636,072	\$ 1,484,560	\$ 1,224,466	\$ 1,001,186	\$ 1,219,984	\$ 1,369,440
20	RATIO OF BENEFITS EXPENSED TO TOTAL BENEFITS	78.73	77.32	77.64	73.80	75.27	80.42
21							
22	TOTAL PAYROLL TAXES	\$ 415,968	\$ 391,994	\$ 400,137	\$ 378,051	\$ 373,451	\$ 361,124
23	PAYROLL TAXES EXPENSED	\$ 327,220	\$ 301,155	\$ 315,148	\$ 303,608	\$ 295,253	\$ 292,767
24	RATIO OF PAYROLL TAXES EXPENSED TO TOTAL						
25	PAYROLL TAXES	78.66	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: Original x 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 PL	(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: Original x 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: Original x 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 3 & 9	MOST RECENT FIVE CALENDAR YEARS				
			12/31/2016	12/31/2015	12/31/2014	12/31/2013	12/31/2012
1	OPERATING REVENUES	\$ 16,235,779	\$ 16,364,979	\$ 16,871,728	\$ 18,699,609	\$ 17,509,072	\$ 15,580,801
2							
3	OPERATING EXPENSES						
4	OPERATION EXPENSE	7,556,646	7,294,498	6,795,747	6,211,186	6,483,437	6,589,339
5	MAINTENANCE EXPENSE	1,222,992	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	2,395,986	2,337,543	2,409,431	2,555,253	2,431,823	2,200,303
8	INCOME TAXES	698,155	945,733	1,164,887	1,908,790	1,559,185	977,511
9	TOTAL OPERATING EXPENSES	14,835,379	14,436,104	14,508,469	14,881,148	14,345,613	13,570,629
10	NET OPERATING INCOME	1,400,400	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	433,970	342,755	336,460	445,363	482,525	492,233
14	INTEREST AND DIVIDEND INCOME (NET OF FIT)	68,122	128,381	129,249	109,341	47,821	84,923
15	DONATIONS	(19,015)	(16,195)	(12,764)	(16,918)	(12,556)	(10,555)
16	TOTAL OTHER INCOME AND DEDUCTIONS	483,077	454,941	452,945	537,786	517,790	566,601
17							
18	INTEREST CHARGES						
19	OTHER INTEREST EXPENSE	17,167	17,806	19,654	18,855	18,762	18,514
20	TOTAL INTEREST CHARGES	17,167	17,806	19,654	18,855	18,762	18,514
21							
22	NET INCOME	\$ 1,866,310	\$ 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: Original x 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 3 & 9	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	\$ 9,050,364	\$ 12,500,096	\$ 12,519,763	\$ 12,539,430	\$ 12,559,098	\$ 12,578,765
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	3,199,104	3,571,711	3,573,165	3,574,619	3,576,073	3,577,527
6	INDUSTRIAL - INTERRUPTIBLE	460,011	420,999	372,127	252,032	313,960	228,043	228,043	228,043	228,043	228,043	228,043
7	INDUSTRIAL - FIRM	3,354,046	3,785,332	3,856,497	3,577,825	3,524,284	3,681,744	3,702,636	3,702,636	3,702,559	3,702,483	3,702,483
8	TOTAL TRANSPORTATION REVENUES	\$ 15,189,580	\$ 17,096,149	\$ 18,163,465	\$ 16,408,816	\$ 16,037,805	\$ 16,159,255	\$ 20,002,485	\$ 20,023,607	\$ 20,044,651	\$ 20,065,696	\$ 20,086,817
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	44,309	44,566	44,823	45,080	45,337	45,594
22	COMMERCIAL - INTERRUPTIBLE	2	2	1	-	-	-	-	-	-	-	-
23	COMMERCIAL - FIRM	4,667	4,712	4,731	4,757	4,777	4,815	4,834	4,853	4,872	4,891	4,910
24	INDUSTRIAL - INTERRUPTIBLE	34	33	32	31	24	24	24	24	24	24	24
25	INDUSTRIAL - FIRM	342	343	351	354	319	320	322	322	321	320	320
26	TOTAL TRANSPORTATION CUSTOMERS	47,704	48,029	48,325	48,730	49,077	49,468	49,746	50,022	50,297	50,572	50,848
27												
28	AVERAGE REVENUE PER CUSTOMER											
29	TRANSPORTATION CUSTOMERS											
30	RESIDENTIAL	198	219	234	211	202	204	280	279	278	277	276
31	COMMERCIAL - INTERRUPTIBLE	618	945	509	#DIV/0!	-	-	-	-	-	-	-
32	COMMERCIAL - FIRM	632	740	807	714	692	664	739	736	734	731	729
33	INDUSTRIAL - INTERRUPTIBLE	13,530	12,758	11,629	8,130	13,082	9,502	9,502	9,502	9,502	9,502	9,502
34	INDUSTRIAL - FIRM	9,807	11,036	10,987	10,107	11,048	11,505	11,499	11,499	11,534	11,570	11,570

(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: Original x Updated Revised
Work Paper Reference No(s): WP 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 3 & 9	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	\$ 9,050,364	\$ 12,500,096	\$ 12,519,763	\$ 12,539,430	\$ 12,559,098	\$ 12,578,765
4	COMMERCIAL - INTERRUPTIBLE	-	-	-	-	-	-	-	-	-	-	-
5	COMMERCIAL - FIRM	2,674,764	3,202,235	3,535,140	3,133,733	3,076,295	2,975,732	3,348,339	3,349,793	3,351,247	3,352,701	3,354,155
6	INDUSTRIAL - INTERRUPTIBLE	-	-	-	-	-	-	-	-	-	-	-
7	INDUSTRIAL - FIRM	485,650	615,587	732,560	563,896	556,324	590,382	611,274	611,274	611,197	611,121	611,121
8	TOTAL TRANSPORTATION REVENUES	\$ 11,585,893	\$ 13,218,440	\$ 14,384,664	\$ 12,878,103	\$ 12,524,616	\$ 12,616,478	\$ 16,459,708	\$ 16,480,830	\$ 16,501,874	\$ 16,522,919	\$ 16,544,040
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	44,309	44,566	44,823	45,080	45,337	45,594
22	COMMERCIAL - INTERRUPTIBLE	-	-	-	-	-	-	-	-	-	-	-
23	COMMERCIAL - FIRM	4,631	4,673	4,692	4,719	4,770	4,808	4,827	4,846	4,865	4,884	4,903
24	INDUSTRIAL - INTERRUPTIBLE	-	-	-	-	-	-	-	-	-	-	-
25	INDUSTRIAL - FIRM	243	243	252	254	263	263	265	265	264	263	263
26	TOTAL TRANSPORTATION CUSTOMERS	47,533	47,855	48,154	48,561	48,990	49,380	49,658	49,934	50,209	50,484	50,760
27												
28	AVERAGE REVENUE PER CUSTOMER											
29	TRANSPORTATION CUSTOMERS											
30	RESIDENTIAL	198	219	234	211	202	204	280	279	278	277	276
31	COMMERCIAL - INTERRUPTIBLE	-	-	-	-	-	-	-	-	-	-	-
32	COMMERCIAL - FIRM	578	685	753	664	645	619	694	691	689	686	684
33	INDUSTRIAL - INTERRUPTIBLE	-	-	-	-	-	-	-	-	-	-	-
34	INDUSTRIAL - FIRM	1,999	2,533	2,907	2,220	2,115	2,245	2,307	2,307	2,315	2,324	2,324

(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: Original x 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 3 & 9	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	3,680,524.8	3,701,855.8	3,723,186.8	3,744,517.8	3,765,848.8	3,787,179.8
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	1,770,761.2	1,777,753.2	1,784,745.2	1,791,737.2	1,798,729.2	1,805,721.2
6	INDUSTRIAL - INTERRUPTIBLE	595,431.4	364,444.8	269,452.0	155,461.8	208,429.5	149,373.7	149,373.7	149,373.7	149,373.7	149,373.7	149,373.7
7	INDUSTRIAL - FIRM	4,645,270.5	5,105,719.8	5,246,410.7	4,710,168.1	4,656,867.2	4,790,684.9	4,820,626.9	4,820,626.9	4,805,655.9	4,790,684.9	4,790,684.9
8	TOTAL TRANSPORTATION REVENUES	10,154,888.5	11,340,649.5	12,118,015.0	10,496,473.3	10,192,352.1	10,391,344.6	10,449,609.6	10,477,932.6	10,491,284.6	10,504,636.6	10,532,959.6
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	44,309	44,566	44,823	45,080	45,337	45,594
22	COMMERCIAL - INTERRUPTIBLE	2	2	1	-	-	-	-	-	-	-	-
23	COMMERCIAL - FIRM	4,667	4,712	4,731	4,757	4,777	4,815	4,834	4,853	4,872	4,891	4,910
24	INDUSTRIAL - INTERRUPTIBLE	34	33	32	31	24	24	24	24	24	24	24
25	INDUSTRIAL - FIRM	342	343	351	354	319	320	322	322	321	320	320
26	TOTAL TRANSPORTATION CUSTOMERS	47,704	48,029	48,325	48,730	49,077	49,468	49,746	50,022	50,297	50,572	50,848
27												
28	AVERAGE MCF TRANS PER CUSTOMER											
29	TRANSPORTATION CUSTOMERS											
30	RESIDENTIAL	78	91	102	86	80	83	83	83	83	83	83
31	COMMERCIAL - INTERRUPTIBLE	744	1,139	613	-	-	-	-	-	-	-	-
32	COMMERCIAL - FIRM	343	415	464	397	379	368	368	368	368	368	368
33	INDUSTRIAL - INTERRUPTIBLE	17,513	11,044	8,420	5,015	8,685	6,224	6,224	6,224	6,224	6,224	6,224
34	INDUSTRIAL - FIRM	13,583	14,885	14,947	13,306	14,598	14,971	14,971	14,971	14,971	14,971	14,971

(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: Original x 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 3 & 9	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	3,680,524.8	3,701,855.8	3,723,186.8	3,744,517.8	3,765,848.8	3,787,179.8
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	1,621,219.8	1,627,622.8	1,634,025.8	1,640,428.8	1,646,831.8	1,653,234.8
6	INDUSTRIAL - INTERRUPTIBLE	-	-	-	-	-	-	-	-	-	-	-
7	INDUSTRIAL - FIRM	286,517.1	376,231.5	467,025.4	342,414.3	333,797.7	363,130.1	365,892.1	365,892.1	364,511.1	363,130.1	363,130.1
8	TOTAL TRANSPORTATION REVENUES	5,013,999.8	6,050,078.1	6,877,426.9	5,796,290.3	5,505,128.6	5,664,874.7	5,695,370.7	5,723,104.7	5,749,457.7	5,775,810.7	5,803,544.7
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	44,309	44,566	44,823	45,080	45,337	45,594
22	COMMERCIAL - INTERRUPTIBLE	-	-	-	-	-	-	-	-	-	-	-
23	COMMERCIAL - FIRM	4,631	4,673	4,692	4,719	4,770	4,808	4,827	4,846	4,865	4,884	4,903
24	INDUSTRIAL - INTERRUPTIBLE	-	-	-	-	-	-	-	-	-	-	-
25	INDUSTRIAL - FIRM	243	243	252	254	263	263	265	265	264	263	263
26	TOTAL TRANSPORTATION CUSTOMERS	47,533	47,855	48,154	48,561	48,990	49,380	49,658	49,934	50,209	50,484	50,760
27												
28	AVERAGE MCF TRANS PER CUSTOMER											
29	TRANSPORTATION CUSTOMERS											
30	RESIDENTIAL	78	91	102	86	80	83	83	83	83	83	83
31	COMMERCIAL - INTERRUPTIBLE	-	-	-	-	-	-	-	-	-	-	-
32	COMMERCIAL - FIRM	306	377	427	362	347	337	337	337	337	337	337
33	INDUSTRIAL - INTERRUPTIBLE	-	-	-	-	-	-	-	-	-	-	-
34	INDUSTRIAL - FIRM	1,179	1,548	1,853	1,348	1,269	1,381	1,381	1,381	1,381	1,381	1,381

(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.

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: 3 Actual 9 Estimated

Type of Filing: 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: 3 Actual 9 Estimated

Type of Filing: Original x Updated Revised

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

Witness Responsible: Kim A. Watkins

LINE NO.	COMMON STOCK DOLLAR AMOUNT	PAID-IN CAPITAL DOLLAR AMOUNT	RETAINED EARNINGS DOLLAR AMOUNT	ACCUMULATED OTHER COMPREHENSIVE INCOME DOLLAR TOTAL	INTERCOMPANY ELIMINATIONS DOLLAR AMOUNT	TOTAL COMMON EQUITY DOLLAR 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: 3 Actual 9 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: 3 Actual 9 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: 3 Actual 9 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: Original x 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	\$ 18,490	\$ 18,490	\$ 18,490	\$ 18,490
4	TRANSMISSION		18,758,679	18,758,679	17,434,292	17,285,567	16,075,360	15,038,136	14,147,692	10,796,865	10,653,479	10,646,683
5	DISTRIBUTION		77,149,622	77,149,622	71,281,851	69,283,705	67,967,463	66,070,744	64,382,203	59,876,271	58,683,623	57,029,815
6	GENERAL		4,566,364	4,566,364	8,699,923	8,577,221	8,602,596	8,441,279	8,135,277	6,460,944	5,821,036	5,407,396
7	TOTAL GROSS PLANT IN SERVICE	\$	100,493,155	\$ 100,493,155	\$ 97,434,556	\$ 95,164,983	\$ 92,663,909	\$ 89,568,649	\$ 86,683,662	\$ 79,614,976	\$ 76,512,662	\$ 74,762,988
8												
9	NET PLANT IN SERVICE											
10	PRODUCTION	\$	12,726	\$ 12,726	\$ 12,726	\$ 12,868	\$ 13,010	\$ 13,152	\$ 13,294	\$ 13,436	\$ 13,578	\$ 13,720
11	TRANSMISSION		9,528,526	9,528,526	8,622,255	8,897,026	8,095,398	7,451,010	6,928,171	3,922,992	4,145,610	4,276,326
12	DISTRIBUTION		26,966,300	26,966,300	24,991,593	24,637,385	25,062,708	24,670,981	24,495,917	24,077,340	23,271,800	23,437,615
13	GENERAL		1,071,333	1,071,333	2,662,227	3,055,953	3,519,816	3,933,561	4,114,570	2,755,771	2,484,830	2,430,411
14	TOTAL NET PLANT IN SERVICE	\$	37,578,885	\$ 37,578,885	\$ 36,288,801	\$ 36,603,232	\$ 36,690,932	\$ 36,068,704	\$ 35,551,952	\$ 30,769,539	\$ 29,915,818	\$ 30,355,977
15												
16	% OF CONSTRUCTION EXPENDITURES											
17	FINANCED INTERNALLY		100.00%	100.00%	100.00%	100.00%	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	42,276,380	44,800,766	46,391,310	46,035,530
23	TOTAL CAPITAL	\$	42,174,079	\$ 42,174,079	\$ 42,676,950	\$ 43,151,436	\$ 43,082,489	\$ 40,258,336	\$ 42,276,380	\$ 44,800,766	\$ 46,391,310	\$ 46,035,530
24												
25	CONDENSED INCOME STATEMENT											
26	OPERATING REVENUES	\$	16,235,779	\$ 16,364,979	\$ 16,871,728	\$ 18,699,609	\$ 17,509,072	\$ 15,580,801	\$ 16,931,780	\$ 15,999,548	\$ 16,686,496	\$ 17,127,684
27	OPERATING EXPENSES EXCL F.I.T.		14,137,224	13,490,371	13,343,582	12,972,358	12,786,428	12,593,118	12,526,817	12,483,142	12,664,398	12,111,972
28	F.I.T. CURRENT, DEFERRED, ITC AMORT		698,155	945,733	1,164,887	1,908,790	1,559,185	977,511	1,443,302	1,141,125	1,308,867	1,644,301
29	OPERATING INCOME		1,400,400	1,928,875	2,363,259	3,818,461	3,163,459	2,010,172	2,961,661	2,375,281	2,713,231	3,371,411
30	AFDC		-	-	-	-	-	-	-	-	-	-
31	OTHER INCOME (NET)		483,077	454,941	452,945	537,786	517,790	566,601	628,453	851,014	1,183,657	1,230,399
32	INCOME AVAILABLE FOR FIXED CHARGES		1,883,477	2,383,816	2,816,204	4,356,247	3,681,249	2,576,773	3,590,114	3,226,295	3,896,888	4,601,810
33	INTEREST CHARGES		17,167	17,806	19,654	18,855	18,762	18,514	18,695	28,114	18,177	16,751
34	NET INCOME		1,866,310	2,366,010	2,796,550	4,337,392	3,662,487	2,558,259	3,571,419	3,198,181	3,878,711	4,585,059
35	PREFERRED DIVIDENDS		-	-	-	-	-	-	-	-	-	-
36	EARNINGS AVAILABLE FOR COMMON EQUITY	\$	1,866,310	\$ 2,366,010	\$ 2,796,550	\$ 4,337,392	\$ 3,662,487	\$ 2,558,259	\$ 3,571,419	\$ 3,198,181	\$ 3,878,711	\$ 4,585,059
37												
38	COMMON STOCK DATA											
39	SHARES OUTASANDING		988,380	988,380	988,380	988,380	988,380	988,380	988,380	988,380	988,380	988,380
40	EARNINGS PER SHARE	\$	1.89	\$ 2.39	\$ 2.83	\$ 4.39	\$ 3.71	\$ 2.59	\$ 3.61	\$ 3.24	\$ 3.92	\$ 4.64
41	DIVIDENDS	\$	3,025,731	\$ 3,025,731	\$ 3,027,748	\$ 3,040,178	\$ 3,042,796	\$ 4,078,485	\$ 4,144,131	\$ 4,146,428	\$ 4,172,164	\$ 4,206,431
42	DIVIDENDS PER SHARE	\$	3.06	\$ 3.06	\$ 3.06	\$ 3.08	\$ 3.08	\$ 4.13	\$ 4.19	\$ 4.20	\$ 4.22	\$ 4.26
43												
44	RATE OF RETURN MEASURES											
45	RETURN ON COMMON EQUITY		4.43%	5.61%	6.55%	10.05%	8.50%	6.35%	8.45%	7.14%	8.36%	9.96%

Attachment 2

OHIO GAS COMPANY
CASE NO. 17-1139-GA-AIR
VARIANCE ANALYSIS - 3 & 9 OVER (UNDER) 12 MONTHS FORECAST
DECEMBER 31 2017

Data: 3 Actual 9 Estimated

Page 1 of 2

Type of Filing: Original x Updated Revised

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

Witness Responsible: Kim A. Watkins

LINE NO.	ACCT NO.	ACCOUNT TITLE	Schedule C-2	Schedule C-2	VARIANCE	UNADJUSTED	UNADJUSTED	VARIANCE
			UNADJUSTED TOTAL COMPANY	UNADJUSTED TOTAL COMPANY	3&9 OVER (UNDER)	TOTAL COMPANY	TOTAL COMPANY	3&9 OVER (UNDER)
		(A) (B)	12 MOS 3&9	12 MOS forecast	12 MOS FORECAST	3 MOS ACTUAL	3 MOS FORECAST	12 MOS FORECAST
1		OPERATING REVENUES	\$ 16,235,779	\$ 16,861,700	\$ (625,921)	\$ 6,337,048	\$ 6,962,969	\$ (625,921) (A)
2		OPERATING EXPENSES						
3		OPERATING EXPENSES - TRANSMISSION	459,851	506,190	(46,339)	95,231	141,570	(46,339) (B)
4		OPERATING EXPENSES - DISTRIBUTION	2,157,856	2,212,480	(54,624)	492,296	546,920	(54,624) (C)
5		OPERATING EXPENSES - CUSTOMER ACCOUNTS	1,333,978	1,340,170	(6,192)	333,118	339,310	(6,192) (D)
6		OPERATING EXPENSES - CUSTOMER SERVICE	6,074	6,930	(856)	1,104	1,960	(856) (E)
7		OPERATING EXPENSES - SALES	189,686	191,880	(2,194)	46,406	48,600	(2,194) (F)
8		OPERATING EXPENSES - ADMINISTRATIVE AND GENERAL	3,409,201	3,442,170	(32,969)	834,361	867,330	(32,969) (G)
9		TOTAL OPERATING EXPENSES	7,556,646	7,699,820	(143,174)	1,802,516	1,945,690	(143,174)
10		MAINTENANCE EXPENSES						
11		MAINTENANCE EXPENSES - TRANSMISSION	240,382	248,560	(8,178)	31,042	39,220	(8,178) (H)
12		MAINTENANCE EXPENSES - DISTRIBUTION	971,251	966,220	5,031	237,881	232,850	5,031 (I)
13		MAINTENANCE EXPENSES - ADMINISTRATIVE & GENERAL	11,359	11,760	(401)	2,259	2,660	(401) (J)
14		TOTAL MAINTENANCE EXPENSES	1,222,992	1,226,540	(3,548)	271,182	274,730	(3,548)
15								
16		DEPRECIATION EXPENSE	2,961,600	2,961,600	-	740,400	740,400	-
17		TAXES OTHER THAN INCOME TAXES						
18		GROSS RECEIPTS TAX	778,778	796,360	(17,582)	309,288	326,870	(17,582) (K)
19		FEDERAL UNEMPLOYMENT	11,484	11,470	14	3,374	3,360	14
20		FEDERAL FICA	397,683	400,780	(3,097)	90,023	93,120	(3,097) (L)
21		PUCO ASSESSMENT	20,040	20,040	-	5,010	5,010	-
22		UNEMPLOYMENT	6,801	2,490	4,311	6,611	2,300	4,311 (M)
23		USE	19,235	14,400	4,835	8,435	3,600	4,835 (N)
24		EMPLOYER'S EXCISE	540	720	(180)	-	180	(180)
25		CONSUMERS COUNSEL	1,680	1,680	-	420	420	-
26		PUCO SAFETY AUDIT	2,400	2,400	-	600	600	-
27		MCF TAX	326,894	335,410	(8,516)	141,284	149,800	(8,516) (O)
28		PROPERTY TAX	919,200	919,200	-	229,800	229,800	-
29		MISC	-	-	-	-	-	-
30		TRF TO CLEARING ACCTS	(88,749)	(89,170)	421	(17,789)	(18,210)	421
31		TOTAL TAXES OTHER THAN INCOME TAXES	2,395,986	2,415,780	(19,794)	777,056	796,850	(19,794)
32								
33		INCOME TAXES						
34		INCOME TAXES - ACCRUAL ONLY	985,230	1,227,670	(242,440)	885,571	1,127,990	(242,419)
35		PROV FOR DEF INC TAXES	(284,020)	(370,770)	86,750	45,685	(41,070)	86,755
36		INVEST TAX CREDIT ADJ	(3,071)	(3,080)	9	(771)	(780)	9
37		TOTAL INCOME TAXES	698,139	853,820	(155,681)	930,485	1,086,140	(155,655)
38								
39		TOTAL OPERATING EXPENSES	14,835,363	15,157,560	(322,197)	4,521,639	4,843,810	(322,171)
40								
41		NET OPERATING INCOME	\$ 1,400,416	\$ 1,704,140	\$ (303,724)	\$ 1,815,409	\$ 2,119,159	\$ (303,750)

OHIO GAS COMPANY
CASE NO. 17-1139-GA-AIR
VARIANCE ANALYSIS - 3 & 9 OVER (UNDER) 12 MONTHS FORECAST
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Witness Responsible: Kim A. Watkins

Page 2 of 2

- (A) See WP 3&9 - Revenue Analysis. Actual Tariff Revenues were less than Forcasted Tariff Revenues by (8.87%). The Degree Day Variance was (13.76%).
- (B) OPERATING EXPENSES - TRANSMISSION
VARIANCE EXPLANATIONS - WP 3&9-O&M Analysis- PAGE 1 OF 12 \$ (43,833)
VARIANCE EXPLANATIONS - WP 3&9 -O&M Analysis- PAGE 11 OF 12 (2,506)
\$ (46,339)
- (C) OPERATING EXPENSES - DISTRIBUTION
VARIANCE EXPLANATIONS - WP 3&9 - O&M Analysis-PAGE 2 OF 12 \$ (46,905)
VARIANCE EXPLANATIONS - WP 3&9 -O&M Analysis- PAGE 11 OF 12 (7,719)
\$ (54,624)
- (D) OPERATING EXPENSES - CUSTOMER ACCOUNTS
VARIANCE EXPLANATIONS - WP 3&9 -O&M Analysis- PAGE 5 OF 12 \$ (3,943)
VARIANCE EXPLANATIONS - WP 3&9 -O&M Analysis- PAGE 11 OF 12 (2,249)
\$ (6,192)
- (E) OPERATING EXPENSES - CUSTOMER SERVICE
VARIANCE EXPLANATIONS - WP 3&9 -O&M Analysis- PAGE 6 OF 12 \$ (759)
VARIANCE EXPLANATIONS - WP 3&9 -O&M Analysis- PAGE 11 OF 12 (97)
\$ (856)
- (F) OPERATING EXPENSES - SALES
VARIANCE EXPLANATIONS - WP 3&9 -O&M Analysis- PAGE 6 OF 12 \$ (1,689)
VARIANCE EXPLANATIONS - WP 3&9 - O&M Analysis-PAGE 11 OF 12 (505)
\$ (2,194)
- (G) OPERATING EXPENSES - ADMINISTRATIVE AND GENERAL
VARIANCE EXPLANATIONS - WP 3&9 - O&M Analysis-PAGE 6 OF 12 \$ (557)
VARIANCE EXPLANATIONS - WP 3&9 - O&M Analysis-PAGE 7 OF 12 (20,699)
VARIANCE EXPLANATIONS - WP 3&9 -O&M Analysis- PAGE 8 OF 12 (8,177)
VARIANCE EXPLANATIONS - WP 3&9 - O&M Analysis-PAGE 10 OF 12 (300)
VARIANCE EXPLANATIONS - WP 3&9 - O&M Analysis-PAGE 11 OF 12 (3,236)
\$ (32,969)
- (H) MAINTENANCE EXPENSES - TRANSMISSION
VARIANCE EXPLANATIONS - WP 3&9 -O&M Analysis- PAGE 3 OF 12 \$ (6,790)
VARIANCE EXPLANATIONS - WP 3&9 -O&M Analysis- PAGE 11 OF 12 (1,388)
\$ (8,178)
- (I) MAINTENANCE EXPENSES - DISTRIBUTION
VARIANCE EXPLANATIONS - WP 3&9 -O&M Analysis- PAGE 4 OF 12 \$ 7,631
VARIANCE EXPLANATIONS - WP 3&9 - O&M Analysis-PAGE 11 OF 12 (2,600)
\$ 5,031
- (J) MAINTENANCE EXPENSES - ADMINISTRATIVE AND GENERAL
VARIANCE EXPLANATIONS - WP 3&9 -O&M Analysis- PAGE 6 OF 12 \$ (156)
VARIANCE EXPLANATIONS - WP 3&9 - O&M Analysis-PAGE 11 OF 12 (245)
\$ (401)
- (K) GROSS RECEIPTS TAX - ACTUAL LESS THAN FORECAST AS REVENUES ARE LESS THAN FORECAST.
- (L) FICA - FORECAST IS HIGH.
- (M) STATE UNEMPLOYMENT - FORECAST IS LOW.
- (N) USE TAX - FORECAST IS LOW.
- (O) MCF TAX - ACTUAL LESS THAN FORECAST AS MCF SALES ARE LESS THAN FORECAST.

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in

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

Summary: Report Compliance Filing of Ohio Gas Company electronically filed by Mr. Frank P Darr on behalf of Ohio Gas Company