

**BEFORE
THE PUBLIC UTILITIES COMMISSION OF OHIO**

In the Matter of the Annual Application)
of Columbia Gas of Ohio, Inc. for an Ad-) Case No. 19-1940-GA-RDR
justment to Rider IRP and Rider DSM)
Rates.)

**APPLICATION TO ADJUST
RIDER IRP AND RIDER DSM RATES
OF COLUMBIA GAS OF OHIO, INC.**

Columbia Gas of Ohio, Inc. ("Columbia"), pursuant to the Commission's Opinion and Order dated December 3, 2008 in Case Nos. 08-72-GA-AIR, *et al.*,¹ and pursuant to R.C. 4929.11, respectfully requests that the Public Utilities Commission of Ohio ("Commission") grant Columbia authority to amend Columbia's filed tariffs in order to adjust Columbia's Rider IRP and Rider DSM. In support of this Application, Columbia states as follows:

1. Columbia is a corporation organized and existing under the laws of the state of Ohio. Columbia's principal place of business is located at 290 W. Nationwide Blvd., Columbus, Ohio 43215. Columbia presently furnishes gas service to customers in 61 Ohio counties, all of whom will be affected by this Application. Columbia is a public utility as defined by R.C. 4905.02, and a natural gas company as defined by R.C. 4905.03(E).

2. This Application is made pursuant to the Commission's Opinion and Orders in Case Nos. 08-72-GA-AIR, *et al.* (dated December 3, 2008), 11-5515-GA-ALT (dated November 28, 2012), 16-2422-GA-ALT (dated January 31, 2018), and pursuant to R.C. 4929.11, and requests authority to adjust Columbia's Rider IRP and Rider DSM. The counties and municipalities served by Columbia are listed in the Notice of Intent filed in this docket on November 26, 2019.

¹ On November 28, 2012, the Commission issued an Opinion and Order in Case No. 11-5515-GA-ALT, which clarified the scope of the original IRP program and extended the program through 2017. On January 31, 2018, the Commission issued an Opinion and Order in Case No. 16-2422-GA-ALT that extended the program through 2022.

3. In this Application, Columbia proposes changes to the following rate schedules and billing adjustments:

Rider IRP	Sheet No. 27
Rider IRP	Sheet No. 72
Rider IRP	Section VII, Sheet No. 29, Page 2
Rider DSM	Sheet No. 28
Rider DSM	Sheet No. 73
Rider DSM	Section VII, Sheet No. 29, Page 3

4. Rider IRP consists of three components. The first component recovers the costs associated with the replacement of natural gas risers that are prone to failure, along with the costs associated with the maintenance, repair and replacement of customer service lines that have been determined by Columbia to present an existing or probable hazard to persons and property. The second component recovers the costs associated with Columbia's Accelerated Mains Replacement Program ("AMRP"). Under the AMRP, Columbia plans to replace approximately 4,100 miles of bare steel pipe, cast iron/wrought iron pipe, and unprotected coated steel pipe over a period of approximately twenty-five years. The third component recovers the costs associated with Columbia's installation of Automatic Meter Reading Devices ("AMRD"). During the calendar years 2009 through 2013, Columbia installed AMRDs throughout its system at a total cost of approximately \$79.1 million. The AMRD program concluded in 2013.

5. As approved by the Commission in Case Nos. 08-72-GA-AIR, *et al.*, 11-5515-GA-ALT, and 16-2422-GA-ALT, Columbia's Rider IRP recovers costs incurred in: (1) the maintenance, repair and replacement of customer-owned service lines that have been determined by Columbia to present an existing or probable hazard to persons and property; (2) the replacement of certain risers identified by the Commission's Staff as prone to failure if not properly assembled and installed; (3) Columbia's replacement of all cast iron and bare steel pipe in its distribution system over a period of twenty-five years;² (4) Columbia's replacement of company-owned and customer-owned metallic service lines identified by Columbia during the replacement of all cast iron and bare steel pipe; and, (5) the installation of AMRDs on all residential and commercial meters. Rider IRP applies to rate schedules:

² The scope of the AMRP was clarified by the Commission's November 28, 2012 Opinion and Order in Case No. 11-5515-GA-ALT. As clarified, Rider IRP also recovers costs to replace ineffectively coated steel before 1955, without testing, and post-1955 ineffectively coated steel where tests find it to be ineffectively coated.

Small General Service
 Small General Schools Service
 General Service
 General Schools Service
 Large General Service
 Small General Transportation Service
 Small General Schools Transportation Service
 General Transportation Service
 General Schools Transportation Service
 Large General Transportation Service
 Large General Transportation Service – Mainline
 Full Requirements Small General Transportation Service
 Full Requirements Small General Schools Transportation Service
 Full Requirements General Transportation Service
 Full Requirements General Schools Transportation Service
 Full Requirements Large General Transportation Service

6. Rider DSM provides for the recovery of costs related to the implementation of a DSM program that will enable customers to reduce bills through various conservation programs as set forth in the Application filed in Case No. 08-833-GA-UNC on July 1, 2008, and approved by the Commission in its Finding and Order dated July 23, 2008.³ Rider DSM applies to rate schedules:

Small General Service
 Small General Schools Service
 Small General Transportation Service
 Small General Schools Transportation Service
 Full Requirements Small General Transportation Service
 Full Requirements Small General Schools Transportation Service

³ The DSM portfolio was expanded to add more programs and increase spending in Case Nos. 11-5028-GA-UNC and 11-5029-GA-AAM (which also enabled Columbia to earn shared savings), and extended through December 31, 2016. The DSM Program was extended through December 31, 2022, by Opinion and Order on December 21, 2016, in Case Nos. 16-1309-GA-UNC and 16-1310-GA-AAM.

7. Pursuant to Chapter I of the Standard Filing Requirements of the Commission, Appendix A to Rule 4901-7-01 of the Commission's Rules and Regulations, Columbia gave notice to the Commission on November 26, 2019, of its intent to file this Application. Pursuant to R.C. 4909.43(B), and Chapter I of the Commission's Standard Filing Requirements, Appendix to Rule 4901-7-01 of the Ohio Administrative Code, Columbia also on November 26, 2019, notified in writing the mayor and legislative authority of each affected municipality of its intent to file this Application.

8. Columbia's Application is based upon a test year beginning January 1, 2019, and ending December 31, 2019, and a date certain of December 31, 2019, for property valuation.

9. Columbia estimates that the rate changes proposed herein, if granted in full and factoring in the applicable rate caps approved by the Commission, would increase gross revenues by \$37,453,285.

10. As required by R.C. 4909.18, and the Commission's Standard Filing Requirements, Columbia has filed with its Notice of Intent, and incorporates herein by reference, the current Rider IRP and Rider DSM and the proposed new Rider IRP and Rider DSM. Columbia also is filing the following schedules:

Schedule	Description
Attachment A	Summary of Rates by Rate Schedule
Attachment B	Proposed Rate Schedules
Attachment C	Typical Bill Comparison
Schedule AMRP-1	AMRP Calculation of Revenue Requirement
Schedule AMRP-2	AMRP Plant Additions by Month
Schedule AMRP-3	AMRP Cost of Removal by Month
Schedule AMRP-4	AMRP Original Cost Retired by Month
Schedule AMRP-5	AMRP Provision for Depreciation
Schedule AMRP-6	AMRP Post in Service Carrying Cost
Schedule AMRP-7	AMRP Annualized Property Tax Expense Calculation
Schedule AMRP-8	AMRP Deferred Tax-Liberalized Depreciation
Schedule AMRP-9A	AMRP O&M Expenses
Schedule AMRP-9B	AMRP O&M Savings
Schedule AMRP-10	AMRP Revenue Reconciliation
Schedule AMRP-11	AMRP Computation of Projected Impact Per Customer
Schedule AMRP-12	AMRP Calculation of Excess Deferred Tax Adjustment

Schedule AMRP-13	AMRP Computation of Excess Deferred Tax Balance
Schedule R-1	RISER Calculation of Revenue Requirement
Schedule R-2	RISER Plant Additions by Month
Schedule R-3	RISER Cost of Removal by Month
Schedule R-4	RISER Original Cost Retired by Month
Schedule R-5	RISER Provision for Depreciation
Schedule R-6	RISER Post in Service Carrying Cost
Schedule R-7	RISER Annualized Property Tax Expense Calculation
Schedule R-8	RISER Deferred Tax-Liberalized Depreciation
Schedule R-9	RISER O&M Expenses
Schedule R-10	RISER Revenue Reconciliation
Schedule R-11	RISER Computation of Projected Impact Per Customer
Schedule R-12	RISER Calculation of Excess Deferred Tax Adjustment
Schedule R-13	RISER Computation of Excess Deferred Tax Balance
Schedule AMRD-1	AMRD Calculation of Revenue Requirement
Schedule AMRD-2	AMRD Plant Additions by Month
Schedule AMRD-3	AMRD Cost of Removal by Month
Schedule AMRD-4	AMRD Original Cost Retired by Month
Schedule AMRD-5	AMRD Provision for Depreciation
Schedule AMRD-6	AMRD Post in Service Carrying Cost
Schedule AMRD-7	AMRD Annualized Property Tax Calculation
Schedule AMRD-8	AMRD Deferred Tax-Liberalized Depreciation
Schedule AMRD-9A	AMRD O&M Expenses
Schedule AMRD-9B	AMRD O&M Savings
Schedule AMRD-10	AMRD Revenue Reconciliation
Schedule AMRD-11	AMRD Computation of Projected Impact Per Customer
Schedule AMRD-12	AMRD Calculation of Excess Deferred Tax Adjustment
Schedule AMRD-13	AMRD Computation of Excess Deferred Tax Balance
Schedule DSM-1	DSM Revenue Requirement Calculation
Schedule DSM-2	DSM Expenditures by Month
Schedule DSM-3	DSM Recoveries by Month
Schedule DSM-4	DSM Carrying Costs
Schedule DSM-5	DSM Shared Savings Incentive
Schedule DSM-6	DSM Computation of Rate Per Mcf

11. A detailed explanation of the various types of expenses for which Columbia requests recovery is included in the testimony of Columbia witness Thompson and Columbia witness Metz, filed this same date.

12. A true-up of revenues collected with revenue estimated at the completion of each twelve-month recovery period, with any variances between actual and estimated to be recognized in a subsequent IRP filing, is included in Schedules AMRP-1, R-1, and AMRD-1 and discussed in the testimony of Columbia witness Freiman.

13. According to the Stipulation in Case No. 09-1036-GA-RDR, those expense account activities impacted by Columbia's AMRP will be compared against those same AMRP expense account activities for the test year in Case No. 08-0072-GA-AIR (the twelve months ended September 30, 2008). Only those activities experiencing savings are included in the calculation of O&M savings in Schedule AMRP-9B and discussed in the testimony of Columbia witness Freiman.

14. The calculation of savings resulting from the installation of AMRDs through December 31, 2019, is included in Schedule AMRD-9B and discussed in the testimony of Columbia witness Freiman. Columbia's AMRD program is more generally discussed in the testimony of Columbia witness Thompson.

15. Columbia's AMRP construction plans for 2020 are discussed in the testimony of Columbia witness Slowbe, filed this same date. Columbia's investment in infrastructure replacement under the AMRP (including service line replacement costs and the other cost components included in Columbia's application) is included on Schedule AMRP-2. The pipeline mileage retired (by type) is discussed in the testimony of Columbia witness Slowbe. The revenue requirement for the investment in infrastructure replacement is reflected on Schedules AMRP-1. The derivation of rates proposed to be effective May 2020 is set forth on Schedule AMRP-11.

16. Ohio labor participation in Columbia's AMRP is discussed in the testimony of Columbia witness Slowbe.

17. Documentation of the factors used to determine the priority of pipe replaced in 2018 is discussed in the testimony of Columbia witness Slowbe.

18. Calculation of Rider DSM, including the calculation of DSM savings, is discussed in the testimony of Columbia witnesses Metz and Pigg.

19. At the time of the filing of this Application no municipal corporation has in effect any ordinance or franchise that does, or will, regulate the rates or charges to any customer affected by this Application.

WHEREFORE, because the rates and charges and other provisions in the current rate schedules do not yield just and reasonable compensation to Columbia for providing gas service to the customers to which the schedules are applicable, and do not yield a just and reasonable return to Columbia on the value of property used for furnishing gas service to such customers, and because continuation of the rates currently in effect would be unconstitutionally confiscatory, Columbia respectfully requests that the Commission:

- (A) Accept this Application for filing;
- (B) Find that this Application and the attached schedules are in accordance with R.C. 4909.18 and 4929.11, and the rules of the Commission;
- (C) Find that the current rates and charges for gas service are unjust, unreasonable and insufficient to yield reasonable compensation to Columbia for the gas service rendered;
- (D) Find that the rates, charges and other provisions of the proposed rate schedules included in Attachment B are just and reasonable, and approve the same;
- (E) Find that Columbia is in compliance with R.C. 4905.35;
- (F) Approve any changes in Columbia's accounting methods that may be necessary to implement the Commission's approval of this Application;
- (G) Fix the date on or after which service provided is subject to the proposed rates; and,
- (H) Grant any other approval necessary and proper in order to implement the relief requested by this Application.

Respectfully submitted,
COLUMBIA GAS OF OHIO, INC.

By: /s/ Joseph M. Clark

Joseph M. Clark

Joseph M. Clark, Senior Counsel
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Attorney for

COLUMBIA GAS OF OHIO, INC.

AFFIDAVIT


STATE OF OHIO)
)
FRANKLIN COUNTY) ss:

Daniel A. Creekmur, being first duly cautioned and sworn, deposes and says that he is the President of Columbia Gas of Ohio, Inc., Applicant herein, that the statements and schedules submitted herewith contain proposed revisions to existing schedule sheets, establish the facts and grounds upon which this Application is based, and that the data and facts set forth herein are true to the best of his knowledge and belief.

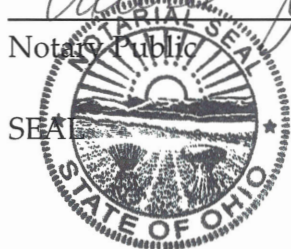


Daniel A. Creekmur
President

Sworn to before me, and subscribed in my presence, this 24 day of February, 2020.



Notary Public

 VALERIE JOHNSON
Notary Public, State of Ohio
My Commission Expires 05-11-24

AFFIDAVIT

STATE OF OHIO)
) ss:
FRANKLIN COUNTY)

Anne-Marie W. D'Angelo, being first duly cautioned and sworn, deposes and says that she is the Corporate Secretary of Columbia Gas of Ohio, Inc., Applicant herein, that the statements and schedules submitted herewith contain proposed revisions to existing schedule sheets, establish the facts and grounds upon which this Application is based, and that the data and facts set forth herein are true to the best of her knowledge and belief.

Anne-Marie W. D'Angelo
Anne-Marie W. D'Angelo
Corporate Secretary

Sworn to before me and subscribed in my presence this 27th day of February, 2020.

[Signature]



CHERYL A. MacDONALD
Notary Public, State of Ohio
My Commission Expires 3/26/2022

SEAL

CERTIFICATE OF SERVICE

The Public Utilities Commission of Ohio's e-filing system will electronically serve notice of the filing of this document on the parties referenced on the service list of the docket card who have electronically subscribed to the case. In addition, the undersigned hereby certifies that a copy of the foregoing document is also being served via electronic mail on the 28th day of February, 2020 upon the parties listed below.

/s/ Joseph M. Clark

Joseph M. Clark

Attorney for
COLUMBIA GAS OF OHIO, INC.

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ATTACHMENT A
SUMMARY OF RATES BY RATE SCHEDULE

**Columbia Gas of Ohio, Inc.
Case No. 19-1940-GA-RDR
Summary of Rates by Class
Effective May 2020**

Attachment A

Infrastructure Replacement Program

	Riser Sch R-11	AMRP Sch AMRP-11	AMRD Sch AMRD-11	Total Monthly Rate
Small General Service	\$2.63	\$8.08	\$0.20	\$10.91
<u>Includes:</u>				
Small General Sales Service				
Small General Sales Service-Schools				
Small General Transportation Service				
Full Requirements Small General Transportation Service				
General Service	\$3.10	\$88.53	\$2.28	\$93.91
<u>Includes:</u>				
General Service				
General Service - Schools				
General Transportation Service				
General Transportation Service - Schools				
Full Requirement General Transportation Service				
Full Requirement General Transportation Service - Schools				
Large General Service	\$0.00	\$2,984.08	\$0.00	\$2,984.08
<u>Includes:</u>				
Large General Sales Service				
Large General Transportation Service				
Full Requirements Large General Transportation Service				
Full Requirements Large General Transportation Service				
Large General Transportation Service - Mainline				

	<u>Revenue Requirement by Rate Schedule</u>			Total
	Riser	AMRP	AMRD	
Small General Service	\$45,572,279	\$139,677,047	\$3,542,126	\$188,791,452
General Service	1,492,046	42,635,174	1,098,033	45,225,254
Large General Service	0	10,709,851	0	10,709,851
	<hr/>	<hr/>	<hr/>	<hr/>
	\$47,064,325	\$193,022,072	\$4,640,159	\$244,726,557

Demand Side Management Program

Total Revenue Requirement	\$23,516,929
Small General Service Rate per MCF	\$0.2013
<u>Includes:</u>	
Small General Sales Service	
Small General Sales Service-Schools	
Small General Transportation Service	
Full Requirements Small General Transportation Service	

ATTACHMENT B
PROPOSED RATE SCHEDULES

**RULES AND REGULATIONS GOVERNING THE DISTRIBUTION
AND SALE OF GAS**

**RIDER IRP –
INFRASTRUCTURE REPLACEMENT PROGRAM RIDER**

APPLICABILITY

Applicable to all customer accounts served under rate schedules SGS, GS and LGS.

DESCRIPTION

An additional charge per account per month, regardless of gas consumed, to recover costs associated with:

- a) **Riser and Hazardous Customer Service Line Replacement Program** - The replacement of customer-owned Natural Gas Risers identified in the November 24, 2006 Report by the Staff of the Public Utilities Commission of Ohio in Case No. 05-463-GA-COI as prone to failure and the maintenance, repair and replacement of hazardous customer-owned service lines.
- b) **Accelerated Mains Replacement Program** – The replacement of bare steel and cast iron or wrought iron main lines, and associated company and customer-owned metallic service lines.
- c) **Automated Meter Read** - The installation of automated meter reading devices on meters located inside customer's premises.

This Rider shall be calculated annually pursuant to a Notice filed no later than November 30 of each year based on nine months of actual data and three months of estimated data for the calendar year. The filing shall be updated by no later than February 28 of the following year to reflect the use of actual calendar year data. Such adjustments to the Rider will become effective with bills rendered on and after the first billing unit of May of each year.

RATE

Rate SGS, Small General Service	\$10.91 <u>\$9.38</u> /Month
Rate GS, General Service	\$93.91 <u>\$80.67</u> /Month
Rate LGS, Large General Service	\$2,984.08 <u>\$2,441.62</u> /Month

RECONCILIATION ADJUSTMENTS

This rider is subject to reconciliation or adjustment, including but not limited to, increases or refunds. Such reconciliation or adjustment shall be limited to: (1) the twelve-month period of expenditures upon which the rates were calculated, if determined to be unlawful, unreasonable, or imprudent by the Commission in the docket those rates were approved or the Supreme Court of Ohio; (2) the Commission's orders in Case No. 18-47-AU-COI or any case ordered by the Commission to address tax reform changes in Case No. 18-47-AU-COI.

Filed in accordance with Public Utilities Commission of Ohio Opinion and Order issued ~~April 24, 2019~~ in Case No. 18-1701-GA-RDR.

Issued: ~~April 25, 2019~~

Effective: With meter readings on or after
~~May 1, 2019~~

Issued By
Daniel A. Creekmur, President

**RULES AND REGULATIONS GOVERNING THE DISTRIBUTION
AND SALE OF GAS**

DEMAND SIDE MANAGEMENT RIDER

APPLICABILITY

Applicable to all volumes delivered under the Company's SGS rate schedule.

DESCRIPTION

An additional charge, for all gas consumed, to recover costs associated with the implementation of comprehensive, cost-effective energy efficiency programs made available to residential and commercial customers.

RATE

All gas consumed per account per month ~~\$0.2013~~ ~~\$0.1957~~/Mcf

RECONCILIATION ADJUSTMENTS

This Rider is subject to reconciliation or adjustment, including but not limited to, increases or refunds. Such reconciliation or adjustment shall be limited to the twelve-month period of expenditures upon which the rates were calculated, if determined to be unlawful, unreasonable, or imprudent by the Commission in the docket those rates were approved or the Supreme Court of Ohio.

Filed in accordance with Public Utilities Commission of Ohio Opinion and Order issued on ~~April 24, 2019 in Case No. 18-1701-GA-RDR.~~

Issued: ~~April 25, 2019~~

Effective: With meter readings on or after
~~May 1, 2019~~

Issued By
Daniel A. Creekmur, President

RULES AND REGULATIONS GOVERNING THE DISTRIBUTION AND SALE OF GAS

RIDER IRP – INFRASTRUCTURE REPLACEMENT PROGRAM RIDER

APPLICABILITY

Applicable to all customer accounts served under rate schedules SGTS, GTS and LGTS.

DESCRIPTION

An additional charge per account per month, regardless of gas consumed, to recover costs associated with:

- a) **Riser and Hazardous Customer Service Line Replacement Program** - The replacement of customer-owned Natural Gas Risers identified in the November 24, 2006 Report by the Staff of the Public Utilities Commission of Ohio in Case No. 05-463-GA-COI as prone to failure and the maintenance, repair and replacement of hazardous customer-owned service lines.
- b) **Accelerated Mains Replacement Program** – The replacement of bare steel and cast iron or wrought iron main lines, and associated company and customer-owned metallic service lines.
- c) **Automated Meter Reading Devices Program** – The installation of automated meter reading devices on meters located inside customer's premises.

This Rider shall be calculated annually pursuant to a Notice filed no later than November 30 of each year based on nine months of actual data and three months of estimated data for the calendar year. The filing shall be updated by no later than February 28 of the following year to reflect the use of actual calendar year data. Such adjustments to the Rider will become effective with bills rendered on and after the first billing unit of May of each year.

RATE

Rate SGTS, Small General Transportation Service	\$10.91 \$9.38 /Month
Rate GTS, General Transportation Service	\$93.91 \$80.67 /Month
Rate LGTS, Large General Transportation Service	\$2,984.08 \$2,441.62 /Month

RECONCILIATION ADJUSTMENTS

This rider is subject to reconciliation or adjustment, including but not limited to, increases or refunds. Such reconciliation or adjustment shall be limited to: (1) the twelve-month period of expenditures upon which the rates were calculated, if determined to be unlawful, unreasonable, or imprudent by the Commission in the docket those rates were approved or the Supreme Court of Ohio; (2) the Commission's orders in Case No. 18-47-AU-COI or any case ordered by the Commission to address tax reform changes in Case No. 18-47-AU-COI.

Filed in accordance with Public Utilities Commission of Ohio Opinion and Order issued ~~April 24, 2019 in Case No. 18-1701-GA-RDR.~~

Issued: ~~April 25, 2019~~

Effective: With meter readings on or after
~~May 1, 2019~~

Issued By
Daniel A. Creekmur, President

COLUMBIA GAS OF OHIO, INC.

**RULES AND REGULATIONS GOVERNING THE DISTRIBUTION
AND SALE OF GAS**

DEMAND SIDE MANAGEMENT RIDER

APPLICABILITY

Applicable to all volumes delivered under the Company's SGTS rate schedule.

DESCRIPTION

An additional charge, for all gas consumed, to recover costs associated with the implementation of comprehensive, cost-effective energy efficiency programs made available to residential and commercial customers.

RATE

All gas consumed per account per month ~~\$0.2013~~\$0.1957/Mcf

RECONCILIATION ADJUSTMENTS

This Rider is subject to reconciliation or adjustment, including but not limited to, increases or refunds. Such reconciliation or adjustment shall be limited to the twelve-month period of expenditures upon which the rates were calculated, if determined to be unlawful, unreasonable, or imprudent by the Commission in the docket those rates were approved or the Supreme Court of Ohio.

Filed in accordance with Public Utilities Commission of Ohio Opinion and Order issued on ~~April 24, 2019 in Case No. 18-1701-GA-RDR.~~

Issued: ~~April 25, 2019~~

Effective: With meter readings on or after
May 1, 2019

Issued By
Daniel A. Creekmur, President

SECTION VII
PART 29 - BILLING ADJUSTMENTS

RIDER IRP –
INFRASTRUCTURE REPLACEMENT PROGRAM RIDER

29.3 APPLICABILITY

Applicable to all customer accounts served under rate schedules FRSGTS, FRGTS and FRLGTS.

29.4 DESCRIPTION

An additional charge per account per month, regardless of gas consumed, to recover costs associated with:

- a) **Riser and Hazardous Customer Service Line Replacement Program** - The replacement of customer-owned Natural Gas Risers identified in the November 24, 2006 Report by the Staff of the Public Utilities Commission of Ohio in Case No. 05-463-GA-COI as prone to failure and the maintenance, repair and replacement of hazardous customer-owned service lines.
- b) **Accelerated Mains Replacement Program** – The replacement of bare steel and cast iron or wrought iron main lines, and associated company and customer-owned metallic service lines.
- c) **Automated Meter Reading Devices Program** – The installation of automated meter reading devices on meters located inside customer's premises.

This Rider shall be calculated annually pursuant to a Notice filed no later than November 30 of each year based on nine months of actual data and three months of estimated data for the calendar year. The filing shall be updated by no later than February 28 of the following year to reflect the use of actual calendar year data. Such adjustments to the Rider will become effective with bills rendered on and after the first billing unit of May of each year.

29.5 RATE

Rate FRSGTS, Full Requirements Small General Transportation Service	\$10.91 \$9.38 /Month
Rate FRGTS Full Requirements General Transportation Service	\$93.91 \$80.67 /Month
Rate FRLGTS, Full Requirements Large General Transportation Service	\$2,984.08 \$2,441.62 /Month

RECONCILIATION ADJUSTMENTS

This rider is subject to reconciliation or adjustment, including but not limited to, increases or refunds. Such reconciliation or adjustment shall be limited to: (1) the twelve-month period of expenditures upon which the rates were calculated, if determined to be unlawful, unreasonable, or imprudent by the Commission in the docket those rates were approved or the Supreme Court of Ohio; (2) the Commission's orders in Case No. 18-47-AU-COI or any case ordered by the Commission to address tax reform changes in Case No. 18-47-AU-COI.

Filed in accordance with Public Utilities Commission of Ohio Opinion and Order issued ~~April 24, 2019 in Case No. 18-1701-GA-RDR.~~

Issued: ~~April 25, 2019~~

Effective: With meter readings on or after ~~May 1, 2019~~

Issued By
Daniel A. Creekmur, President

SECTION VII
PART 29 - BILLING ADJUSTMENTS

DEMAND SIDE MANAGEMENT RIDER

29.6 APPLICABILITY

Applicable to all volumes delivered under the Company's Full Requirements Small General Transportation Service schedule.

29.7 DESCRIPTION

An additional charge, for all gas consumed, to recover costs associated with the implementation of comprehensive, cost-effective energy efficiency programs made available to residential and commercial customers.

29.8 RATE

All gas consumed per account per month ~~\$0.2013~~ 0.1957/Mcf

RECONCILIATION ADJUSTMENTS

This Rider is subject to reconciliation or adjustment, including but not limited to, increases or refunds. Such reconciliation or adjustment shall be limited to the twelve-month period of expenditures upon which the rates were calculated, if determined to be unlawful, unreasonable, or imprudent by the Commission in the docket those rates were approved or the Supreme Court of Ohio.

Filed in accordance with Public Utilities Commission of Ohio Opinion and Order issued on ~~April 24, 2019 in Case No. 18-1701-GA-RDR.~~

Issued: ~~April 25, 2019~~

Effective: With meter readings on or after
~~May 1, 2019~~

Issued By
Daniel A. Creekmur, President

ATTACHMENT C
TYPICAL BILL COMPARISON

ATTACHMENT C
SHEET 1 OF 18

ATTACHMENT C
SHEET 2 OF 18

ATTACHMENT C
SHEET 3 OF 18

ATTACHMENT C
SHEET 4 OF 18

RATE SCHEDULE FULL REQUIREMENTS SMALL GENERAL TRANSPORTATION SERVICE (FRSGTS)

SHEET 5 OF 18

[illegible]

TYPICAL BILL COMPARISON

PROPOSED RATES EFFECTIVE: MAY 2020

SHEET 6 OF 18

[illegible]

RATE SCHEDULE FULL REQUIREMENTS SMALL GENERAL TRANSPORTATION SERVICE (FRSGTS - SCHOOLS)

SHEET 7 OF 18

[illegible]

PROPOSED RATES EFFECTIVE: MAY 2020

										ANNUALIZED	CURRENT	PROPOSED	
LINE	RATE	USAGE	MOST	PERCENT					PERCENT	FUEL COST	BILL	BILL	PERCENT
NO.	CODE	MCF	CURRENT	PROPOSED	OF	CURRENT	PROPOSED	DOLLAR	OF	ADDITIONS	INCLUDING	INCLUDING	OF
		(A)	RATE	RATE	INCREASE	INCREASE	BILL	INCREASE	INCREASE	PROPOSED BILL	FUEL COST	FUEL COST	CHANGE
			(B)	(C)	(D=C-B)	(E=D/B)	(F)	(H=G-F)	(I=H/F)	(J)	(K=F+J)	(L=G+J)	(M=(L-K)/K)
1 GENERAL SERVICE													
2	FIRST 25 MCF		2.0822	2.0822	0.0000	0.0%				3.0570			
3	NEXT 75 MCF		1.6888	1.6888	0.0000	0.0%							
4	OVER 100 MCF		1.4373	1.4373	0.0000	0.0%							
5	CUSTOMER CHARGE		131.53	144.77	13.24	10.1%							
6		0.0					138.09	151.99	13.90	-	138.09	151.99	10.1%
7		1.0					140.44	154.34	13.90	3.21	143.65	157.55	9.7%
8		5.0					149.86	163.76	13.90	16.05	165.90	179.80	8.4%
9		10.0					161.62	175.52	13.90	32.09	193.72	207.62	7.2%
10		15.0					173.39	187.29	13.90	48.14	221.53	235.43	6.3%
11		20.0					185.16	199.06	13.90	64.19	249.34	263.24	5.6%
12		25.0					196.92	210.82	13.90	80.24	277.16	291.06	5.0%
13		30.0					206.62	220.52	13.90	96.28	302.91	316.81	4.6%
14		35.0					216.32	230.22	13.90	112.33	328.65	342.56	4.2%
15		40.0					226.03	239.93	13.90	128.38	354.40	368.30	3.9%
16		45.0					235.73	249.63	13.90	144.43	380.15	394.05	3.7%
17		50.0					245.43	259.33	13.90	160.47	405.90	419.80	3.4%
18		60.0					264.83	278.73	13.90	192.57	457.40	471.30	3.0%
19		70.0					284.23	298.13	13.90	224.66	508.90	522.80	2.7%
20		80.0					303.64	317.54	13.90	256.76	560.39	574.29	2.5%
21		90.0					323.04	336.94	13.90	288.85	611.89	625.79	2.3%
22		100.0					342.44	356.34	13.90	320.95	663.39	677.29	2.1%
23		125.0					382.47	396.37	13.90	401.18	783.65	797.55	1.8%
24		150.0					422.49	436.39	13.90	481.42	903.91	917.81	1.5%
25		175.0					462.52	476.42	13.90	561.65	1,024.17	1,038.07	1.4%
26		200.0					502.55	516.45	13.90	641.89	1,144.44	1,158.34	1.2%
27		225.0					542.57	556.47	13.90	722.13	1,264.70	1,278.60	1.1%
28		250.0					582.60	596.50	13.90	802.36	1,384.96	1,398.86	1.0%
29		300.0					662.65	676.55	13.90	962.84	1,625.49	1,639.39	0.9%
30		400.0					822.76	836.66	13.90	1,283.78	2,106.54	2,120.44	0.7%
31		500.0					982.86	996.76	13.90	1,604.73	2,587.59	2,601.49	0.5%
32		600.0					1,142.97	1,156.87	13.90	1,925.67	3,068.64	3,082.54	0.5%
33		700.0					1,303.07	1,316.97	13.90	2,246.62	3,549.69	3,563.59	0.4%
34		800.0					1,463.18	1,477.08	13.90				

ATTACHMENT C
SHEET 9 OF 18

											ANNUALIZED	CURRENT	PROPOSED	
LINE	RATE	USAGE	MOST	PERCENT			PERCENT	FUEL COST	BILL	BILL	PERCENT	FUEL COST	BILL	PERCENT
NO.	CODE	MCF	CURRENT	PROPOSED	OF	CURRENT	PROPOSED	INCREASING	INCREASING	INCREASING	OF	INCREASING	INCREASING	OF
		(A)	(B)	(C)	(D=C-B)	(E=D/B)	(F)	(G)	(H=G-F)	(I=H/F)	(J)	(K=F+J)	(L=G+J)	(M=(L-K)/K)
1 GENERAL SERVICE - SCHOOLS														
2	FIRST 25 MCF		2.0014	2.0014	0.0000	0.0%					3.0570			
3	NEXT 75 MCF		1.6277	1.6277	0.0000	0.0%								
4	OVER 100 MCF		1.3888	1.3888	0.0000	0.0%								
5	CUSTOMER CHARGE		130.47	143.71	13.24	10.1%								
6		0.0					136.98	150.88	13.90	10.1%	-	136.98	150.88	10.1%
7		1.0					139.24	153.15	13.90	10.0%	3.21	142.45	156.35	9.8%
8		5.0					148.32	162.22	13.90	9.4%	16.05	164.37	178.27	8.5%
9		10.0					159.66	173.56	13.90	8.7%	32.09	191.76	205.66	7.2%
10		15.0					171.00	184.90	13.90	8.1%	48.14	219.15	233.05	6.3%
11		20.0					182.35	196.25	13.90	7.6%	64.19	246.53	260.43	5.6%
12		25.0					193.69	207.59	13.90	7.2%	80.24	273.92	287.82	5.1%
13		30.0					203.07	216.97	13.90	6.8%	96.28	299.35	313.25	4.6%
14		35.0					212.45	226.35	13.90	6.5%	112.33	324.78	338.68	4.3%
15		40.0					221.83	235.73	13.90	6.3%	128.38	350.21	364.11	4.0%
16		45.0					231.21	245.11	13.90	6.0%	144.43	375.64	389.54	3.7%
17		50.0					240.59	254.49	13.90	5.8%	160.47	401.06	414.96	3.5%
18		60.0					259.35	273.25	13.90	5.4%	192.57	451.92	465.82	3.1%
19		70.0					278.11	292.01	13.90	5.0%	224.66	502.77	516.68	2.8%
20		80.0					296.87	310.77	13.90	4.7%	256.76	553.63	567.53	2.5%
21		90.0					315.64	329.54	13.90	4.4%	288.85	604.49	618.39	2.3%
22		100.0					334.40	348.30	13.90	4.2%	320.95	655.34	669.24	2.1%
23		125.0					373.15	387.05	13.90	3.7%	401.18	774.33	788.23	1.8%
24		150.0					411.90	425.80	13.90	3.4%	481.42	893.32	907.22	1.6%
25		175.0					450.66	464.56	13.90	3.1%	561.65	1,012.31	1,026.21	1.4%
26		200.0					489.41	503.31	13.90	2.8%	641.89	1,131.30	1,145.20	1.2%
27		225.0					528.16	542.06	13.90	2.6%	722.13	1,250.29	1,264.19	1.1%
28		250.0					566.92	580.82	13.90	2.5%	802.36	1,369.28	1,383.18	1.0%
29		300.0					644.42	658.32	13.90	2.2%	962.84	1,607.26	1,621.16	0.9%
30		400.0					799.44	813.34	13.90	1.7%	1,283.78	2,083.22	2,097.12	0.7%
31		500.0					954.45	968.35	13.90	1.5%	1,604.73	2,559.18	2,573.08	0.5%
32		600.0					1,109.46	1,123.36	13.90	1.3%	1,925.67	3,035.13	3,049.04	0.5%
33		700.0					1,264.48	1,278.38	13.90	1.1%	2,246.62	3,511.09	3,524.99	0.4%
34		800.0					1,419.49	1,433.39	13.90	1.0%	2,567.56	3,987.05	4,000.95	0.3%
35		900.0					1,574.50	1,588.40	13.90	0.9%	2,888.51	4,463.01	4,476.91	0.3%
36		1,000.0					1,729.52	1,743.42	13.90	0.8%	3,209.45	4,938.97	4,952.87	0.3%
37		1,500.0					2,504.58	2,518.48	13.90	0.6%	4,814.18	7,318.76	7,332.66	0.2%
38	EXCISE TAX FIRST 100		0.1593											
39	EXCISE TAX NEXT 1900		0.0877											
40	EXCISE TAX OVER 2000		0.0411											
41	GROSS RECEIPTS TAX		4.987%											

ATTACHMENT C
SHEET 10 OF 18

LINE NO.	RATE CODE	USAGE MCF (A)	MOST	PROPOSED RATE (C)	INCREASE (D=C-B)	PERCENT	CURRENT BILL (F)	PROPOSED BILL (G)	DOLLAR INCREASE (H=G-F)	PERCENT	ANNUALIZED	CURRENT	PROPOSED	PERCENT OF CHANGE (M=(L-K)/K)
			CURRENT RATE (B)			OF INCREASE (E=D/B)				OF INCREASE (I=H/F)	FUEL COST ADDITIONS PROPOSED BILL (J)	BILL INCLUDING FUEL COST (K=F+J)	BILL INCLUDING FUEL COST (L=G+J)	
1 GENERAL TRANSPORTATION SERVICE														
2	FIRST 25 MCF		1.8421	1.8421	0.0000	0.0%					3.0570			
3	NEXT 75 MCF		1.4487	1.4487	0.0000	0.0%								
4	OVER 100 MCF		1.1972	1.1972	0.0000	0.0%								
5	CUSTOMER CHARGE		131.53	144.77	13.24	10.1%								
6		0.0					138.09	151.99	13.90	10.1%	-	138.09	151.99	10.1%
7		1.0					140.19	154.09	13.90	9.9%	3.29	143.48	157.38	9.7%
8		5.0					148.60	162.50	13.90	9.4%	16.43	165.03	178.93	8.4%
9		10.0					159.10	173.00	13.90	8.7%	32.86	191.96	205.86	7.2%
10		15.0					169.61	183.51	13.90	8.2%	49.29	218.90	232.80	6.4%
11		20.0					180.11	194.01	13.90	7.7%	65.73	245.84	259.74	5.7%
12		25.0					190.62	204.52	13.90	7.3%	82.16	272.78	286.68	5.1%
13		30.0					199.06	212.96	13.90	7.0%	98.59	297.65	311.55	4.7%
14		35.0					207.50	221.40	13.90	6.7%	115.02	322.52	336.42	4.3%
15		40.0					215.94	229.84	13.90	6.4%	131.45	347.39	361.29	4.0%
16		45.0					224.38	238.28	13.90	6.2%	147.88	372.27	386.17	3.7%
17		50.0					232.82	246.72	13.90	6.0%	164.31	397.14	411.04	3.5%
18		60.0					249.71	263.61	13.90	5.6%	197.18	446.88	460.78	3.1%
19		70.0					266.59	280.49	13.90	5.2%	230.04	496.63	510.53	2.8%
20		80.0					283.47	297.37	13.90	4.9%	262.90	546.37	560.27	2.5%
21		90.0					300.35	314.25	13.90	4.6%	295.76	596.12	610.02	2.3%
22		100.0					317.23	331.13	13.90	4.4%	328.63	645.86	659.76	2.2%
23		125.0					350.96	364.86	13.90	4.0%	410.78	761.74	775.64	1.8%
24		150.0					384.68	398.58	13.90	3.6%	492.94	877.62	891.52	1.6%
25		175.0					418.41	432.31	13.90	3.3%	575.10	993.51	1,007.41	1.4%
26		200.0					452.13	466.03	13.90	3.1%	657.26	1,109.39	1,123.29	1.3%
27		225.0					485.86	499.76	13.90	2.9%	739.41	1,225.27	1,239.17	1.1%
28		250.0					519.58	533.48	13.90	2.7%	821.57	1,341.15	1,355.05	1.0%
29		300.0					587.03	600.93	13.90	2.4%	985.88	1,572.91	1,586.81	0.9%
30		400.0					721.93	735.83	13.90	1.9%	1,314.51	2,036.44	2,050.34	0.7%
31		500.0					856.83	870.73	13.90	1.6%	1,643.14	2,499.96	2,513.86	0.6%
32		600.0					991.72	1,005.62	13.90	1.4%	1,971.77	2,963.49	2,977.39	0.5%
33		700.0					1,126.62	1,140.52	13.90	1.2%	2,300.39	3,427.01	3,440.91	0.4

COLUMBIA GAS OF OHIO, INC.
CASE NO. 19-1940-GA-RDR
TYPICAL BILL COMPARISON

PROPOSED RATES EFFECTIVE: MAY 2020

ATTACHMENT C
SHEET 11 OF 18

LINE NO.	RATE CODE	USAGE MCF (A)	MOST		PERCENT		CURRENT BILL (F)	PROPOSED BILL (G)	DOLLAR INCREASE (H=G-F)	PERCENT OF INCREASE (I=H/F)	ANNUALIZED	CURRENT	PROPOSED	PERCENT OF CHANGE (M=(L-K)/K)
			CURRENT RATE (B)	PROPOSED RATE (C)	INCREASE (D=C-B)	OF INCREASE (E=D/B)					FUEL COST PROPOSED BILL (J)	BILL INCLUDING FUEL COST (K=F+J)	BILL INCLUDING FUEL COST (L=G+J)	
1 GENERAL TRANSPORTATION SERVICE - SCHOOLS														
2	FIRST 25 MCF		1.7613	1.7613	0.0000	0.0%					3.0570			
3	NEXT 75 MCF		1.3876	1.3876	0.0000	0.0%								
4	OVER 100 MCF		1.1487	1.1487	0.0000	0.0%								
5	CUSTOMER CHARGE		130.47	143.71	13.24	10.1%								
6		0.0					136.98	150.88	13.90	10.1%	-	136.98	150.88	10.1%
7		1.0					138.99	152.89	13.90	10.0%	3.29	142.28	156.18	9.8%
8		5.0					147.06	160.96	13.90	9.5%	16.43	163.49	177.39	8.5%
9		10.0					157.14	171.04	13.90	8.8%	32.86	190.00	203.90	7.3%
10		15.0					167.22	181.12	13.90	8.3%	49.29	216.52	230.42	6.4%
11		20.0					177.30	191.20	13.90	7.8%	65.73	243.03	256.93	5.7%
12		25.0					187.39	201.29	13.90	7.4%	82.16	269.54	283.44	5.2%
13		30.0					195.51	209.41	13.90	7.1%	98.59	294.09	307.99	4.7%
14		35.0					203.63	217.53	13.90	6.8%	115.02	318.65	332.55	4.4%
15		40.0					211.75	225.65	13.90	6.6%	131.45	343.20	357.10	4.1%
16		45.0					219.87	233.77	13.90	6.3%	147.88	367.75	381.65	3.8%
17		50.0					227.99	241.89	13.90	6.1%	164.31	392.30	406.20	3.5%
18		60.0					244.23	258.13	13.90	5.7%	197.18	441.40	455.30	3.1%
19		70.0					260.47	274.37	13.90	5.3%	230.04	490.51	504.41	2.8%
20		80.0					276.71	290.61	13.90	5.0%	262.90	539.61	553.51	2.6%
21		90.0					292.95	306.85	13.90	4.7%	295.76	588.71	602.61	2.4%
22		100.0					309.19	323.09	13.90	4.5%	328.63	637.82	651.72	2.2%
23		125.0					341.64	355.54	13.90	4.1%	410.78	752.43	766.33	1.8%
24		150.0					374.09	387.99	13.90	3.7%	492.94	867.03	880.93	1.6%
25		175.0					406.54	420.44	13.90	3.4%	575.10	981.64	995.54	1.4%
26		200.0					439.00	452.90	13.90	3.2%	657.26	1,096.25	1,110.15	1.3%
27		225.0					471.45	485.35	13.90	2.9%	739.41	1,210.86	1,224.76	1.1%
28		250.0					503.90	517.80	13.90	2.8%	821.57	1,325.47	1,339.37	1.0%
29		300.0					568.80	582.70	13.90	2.4%	985.88	1,554.68	1,568.58	0.9%
30		400.0					698.61	712.51	13.90	2.0%	1,314.51	2,013.12	2,027.02	0.7%
31		500.0					828.41	842.31	13.90	1.7%	1,643.14	2,471.55	2,485.45	0.6%
32		600.0					958.22	972.12	13.90	1.5%	1,971.77	2,929.98	2,943.88	0.5%
33		700.0					1,088.02	1,101.93	13.90	1.3%	2,300.39	3,388.42	3,402.32	0.4%

RATE SCHEDULE FULL REQUIREMENTS GENERAL TRANSPORTATION SERVICE (FRGTS)

ATTACHMENT C
SHEET 12 OF 18

											ANNUALIZED	CURRENT	PROPOSED	
LINE	RATE	USAGE	MOST			PERCENT				PERCENT	FUEL COST	BILL	BILL	PERCENT
NO.	CODE	MCF	CURRENT	PROPOSED	INCREASE	OF	CURRENT	PROPOSED	DOLLAR	OF	ADDITIONS	INCLUDING	INCLUDING	OF
		(A)	(B)	(C)	(D=C-B)	(E=D/B)	(F)	(G)	(H=G-F)	(I=H/F)	(J)	(K=F+J)	(L=G+J)	(M=(L-K)/K)
1 FULL REQUIREMENTS GENERAL TRANSPORTATION SERVICE														
2	FIRST 25 MCF		2.0645	2.0645	0.0000	0.0%					3.0570			
3	NEXT 75 MCF		1.6711	1.6711	0.0000	0.0%								
4	OVER 100 MCF		1.4196	1.4196	0.0000	0.0%								
5	CUSTOMER CHARGE		131.53	144.77	13.24	10.1%								
6		0.0					138.09	151.99	13.90	10.1%	-	138.09	151.99	10.1%
7		1.0					140.42	154.32	13.90	9.9%	3.29	143.71	157.61	9.7%
8		5.0					149.76	163.66	13.90	9.3%	16.43	166.19	180.09	8.4%
9		10.0					161.44	175.34	13.90	8.6%	32.86	194.30	208.20	7.2%
10		15.0					173.11	187.01	13.90	8.0%	49.29	222.40	236.30	6.3%
11		20.0					184.78	198.68	13.90	7.5%	65.73	250.51	264.41	5.5%
12		25.0					196.46	210.36	13.90	7.1%	82.16	278.61	292.51	5.0%
13		30.0					206.07	219.97	13.90	6.7%	98.59	304.65	318.55	4.6%
14		35.0					215.67	229.57	13.90	6.4%	115.02	330.69	344.59	4.2%
15		40.0					225.28	239.18	13.90	6.2%	131.45	356.73	370.63	3.9%
16		45.0					234.89	248.79	13.90	5.9%	147.88	382.77	396.67	3.6%
17		50.0					244.50	258.40	13.90	5.7%	164.31	408.81	422.71	3.4%
18		60.0					263.72	277.62	13.90	5.3%	197.18	460.89	474.79	3.0%
19		70.0					282.93	296.83	13.90	4.9%	230.04	512.97	526.87	2.7%
20		80.0					302.15	316.05	13.90	4.6%	262.90	565.05	578.95	2.5%
21		90.0					321.37	335.27	13.90	4.3%	295.76	617.13	631.03	2.3%
22		100.0					340.58	354.48	13.90	4.1%	328.63	669.21	683.11	2.1%
23		125.0					380.14	394.05	13.90	3.7%	410.78	790.93	804.83	1.8%
24		150.0					419.71	433.61	13.90	3.3%	492.94	912.65	926.55	1.5%
25		175.0					459.27	473.17	13.90	3.0%	575.10	1,034.37	1,048.27	1.3%
26		200.0					498.83	512.73	13.90	2.8%	657.26	1,156.08	1,169.99	1.2%
27		225.0					538.39	552.29	13.90	2.6%	739.41	1,277.80	1,291.70	1.1%
28		250.0					577.95	591.85	13.90	2.4%	821.57	1,399.52	1,413.42	1.0%
29		300.0					657.08	670.98	13.90	2.1%	985.88	1,642.96	1,656.86	0.8%
30		400.0					815.32	829.22	13.90	1.7%	1,314.51	2,129.83	2,143.73	0.7%
31		500.0					973.57	987.47	13.90	1.4%	1,643.14	2,616.71	2,630.61	0.5%
32		600.0					1,131.82	1,145.72	13.90	1.2%	1,971.77	3,103.58	3,117.48	0.4%
33		700.0					1,290.06	1,303.96	13.90	1.1%	2,300.39	3,590.46	3,604.36	0.4%
34		800.0					1,448.31	1,462.21	13.90	1.0%	2,629.02	4,077.33	4,091.23	0.3%
35		900.0					1,606.56	1,620.46	13.90	0.9%	2,957.65	4,564.21	4,578.11	0.3%
36		1,000.0					1,764.81	1,778.71	13.90	0.8%	3,286.28	5,051.08	5,064.98	0.3%
37		1,500.0					2,556.04	2,569.94	13.90	0.5%	4,929.41	7,485.45	7,499.35	0.2%
38	EXCISE TAX FIRST 100		0.1593											
39	EXCISE TAX NEXT 1900		0.0877											
40	EXCISE TAX OVER 2000		0.0411											
41	GROSS RECEIPTS TAX		4.987%											

RATE SCHEDULE FULL REQUIREMENTS GENERAL TRANSPORTATION SERVICE (FRGTS - SCO)

ATTACHMENT C
SHEET 13 OF 18

LINE NO.	RATE CODE	USAGE MCF (A)	MOST CURRENT RATE (B)	PROPOSED RATE (C)	INCREASE (D=C-B)	PERCENT OF INCREASE (E=D/B)	CURRENT BILL (F)	PROPOSED BILL (G)	DOLLAR INCREASE (H=G-F)	PERCENT OF INCREASE (I=H/F)	ANNUALIZED FUEL COST ADDITIONS PROPOSED BILL (J)	CURRENT INCLUDING FUEL COST (K=F+J)	PROPOSED INCLUDING FUEL COST (L=G+J)	PERCENT OF CHANGE (M=(L-K)/K)
1	FULL REQUIREMENTS GENERAL TRANSPORTATION SERVICE - STANDARD CHOICE OFFER (SCO)													
2	FIRST 25 MCF		2.0645	2.0645	0.0000	0.0%					3.0570			
3	NEXT 75 MCF		1.6711	1.6711	0.0000	0.0%								
4	OVER 100 MCF		1.4196	1.4196	0.0000	0.0%								
5	CUSTOMER CHARGE		131.53	144.77	13.24	10.1%								
6		0.0					138.09	151.99	13.90	10.1%	-	138.09	151.99	10.1%
7		1.0					140.42	154.32	13.90	9.9%	3.29	143.71	157.61	9.7%
8		5.0					149.76	163.66	13.90	9.3%	16.43	166.19	180.09	8.4%
9		10.0					161.44	175.34	13.90	8.6%	32.86	194.30	208.20	7.2%
10		15.0					173.11	187.01	13.90	8.0%	49.29	222.40	236.30	6.3%
11		20.0					184.78	198.68	13.90	7.5%	65.73	250.51	264.41	5.5%
12		25.0					196.46	210.36	13.90	7.1%	82.16	278.61	292.51	5.0%
13		30.0					206.07	219.97	13.90	6.7%	98.59	304.65	318.55	4.6%
14		35.0					215.67	229.57	13.90	6.4%	115.02	330.69	344.59	4.2%
15		40.0					225.28	239.18	13.90	6.2%	131.45	356.73	370.63	3.9%
16		45.0					234.89	248.79	13.90	5.9%	147.88	382.77	396.67	3.6%
17		50.0					244.50	258.40	13.90	5.7%	164.31	408.81	422.71	3.4%
18		60.0					263.72	277.62	13.90	5.3%	197.18	460.89	474.79	3.0%
19		70.0					282.93	296.83	13.90	4.9%	230.04	512.97	526.87	2.7%
20		80.0					302.15	316.05	13.90	4.6%	262.90	565.05	578.95	2.5%
21		90.0					321.37	335.27	13.90	4.3%	295.76	617.13	631.03	2.3%
22		100.0					340.58	354.48	13.90	4.1%	328.63	669.21	683.11	2.1%
23		125.0					380.14	394.05	13.90	3.7%	410.78	790.93	804.83	1.8%
24		150.0					419.71	433.61	13.90	3.3%	492.94	912.65	926.55	1.5%
25		175.0					459.27	473.17	13.90	3.0%	575.10	1,034.37	1,048.27	1.3%
26		200.0					498.83	512.73	13.90	2.8%	657.26	1,156.08	1,169.99	1.2%
27		225.0					538.39	552.29	13.90	2.6%	739.41	1,277.80	1,291.70	1.1%
28		250.0					577.95	591.85	13.90	2.4%	821.57	1,399.52	1,413.42	1.0%
29		300.0					657.08	670.98	13.90	2.1%	985.88	1,642.96	1,656.86	0.8%
30		400.0					815.32	829.22	13.90	1.7%	1,314.51	2,129.83	2,143.73	0.7%
31		500.0					973.57	987.47	13.90	1.4%	1,643.14	2,616.71	2,630.61	0.5%
32		600.0					1,131.82	1,145.72	13.90	1.2%	1,971.77	3,103.58	3,117.48	0.4%
33		700.0					1,290.06	1,303.96	13.90	1.1%	2,300.39	3,590.46	3,604.36	0.4%
34		800.0					1,448.31	1,462.21	13.90	1.0%	2,629.02	4,077.33	4,091.23	0.3%
35		900.0					1,606.56	1,620.46	13.90	0.9%	2,957.65	4,564.21	4,578.11	0.3%
36		1,000.0					1,764.81	1,778.71	13.90	0.8%	3,286.28	5,051.08	5,064.98	0.3%
37		1,500.0					2,556.04	2,569.94	13.90	0.5%	4,929.41	7,485.45	7,499.35	0.2%
38	EXCISE TAX FIRST 100		0.1593											
39	EXCISE TAX NEXT 1900		0.0877											
40	EXCISE TAX OVER 2000		0.0411											
41	GROSS RECEIPTS TAX		4.987%											
42	FRANKLIN COUNTY SALES TAX		7.500%											

RATE SCHEDULE FULL REQUIREMENTS GENERAL TRANSPORTATION SERVICE-SCHOOLS (FRGTS-SCHOOLS)

ATTACHMENT C
SHEET 14 OF 18

LINE NO.	RATE CODE	USAGE MCF (A)	MOST		INCREASE (D=C-B)	PERCENT OF INCREASE (E=D/B)		CURRENT BILL (F)	PROPOSED BILL (G)	DOLLAR INCREASE (H=G-F)	ANNUALIZED FUEL COST		CURRENT BILL	PROPOSED BILL	PERCENT OF CHANGE (M=(L-K)/K)
			CURRENT RATE (B)	PROPOSED RATE (C)		INCLUDING FUEL COST (K=F+J)	INCLUDING FUEL COST (L=G+J)								
1 FULL REQUIREMENTS GENERAL TRANSPORTATION SERVICE - SCHOOLS															
2	FIRST 25 MCF		1.9837	1.9837	0.0000	0.0%						3.0570			
3	NEXT 75 MCF		1.6100	1.6100	0.0000	0.0%									
4	OVER 100 MCF		1.3711	1.3711	0.0000	0.0%									
5	CUSTOMER CHARGE		130.47	143.71	13.24	10.1%									
6		0.0						136.98	150.88	13.90	10.1%	-	136.98	150.88	10.1%
7		1.0						139.23	153.13	13.90	10.0%	3.29	142.51	156.41	9.8%
8		5.0						148.23	162.13	13.90	9.4%	16.43	164.66	178.56	8.4%
9		10.0						159.48	173.38	13.90	8.7%	32.86	192.34	206.24	7.2%
10		15.0						170.72	184.62	13.90	8.1%	49.29	220.02	233.92	6.3%
11		20.0						181.97	195.87	13.90	7.6%	65.73	247.70	261.60	5.6%
12		25.0						193.22	207.12	13.90	7.2%	82.16	275.38	289.28	5.0%
13		30.0						202.51	216.41	13.90	6.9%	98.59	301.10	315.00	4.6%
14		35.0						211.80	225.70	13.90	6.6%	115.02	326.82	340.72	4.3%
15		40.0						221.09	234.99	13.90	6.3%	131.45	352.54	366.44	3.9%
16		45.0						230.37	244.27	13.90	6.0%	147.88	378.26	392.16	3.7%
17		50.0						239.66	253.56	13.90	5.8%	164.31	403.98	417.88	3.4%
18		60.0						258.24	272.14	13.90	5.4%	197.18	455.41	469.31	3.1%
19		70.0						276.81	290.71	13.90	5.0%	230.04	506.85	520.75	2.7%
20		80.0						295.39	309.29	13.90	4.7%	262.90	558.29	572.19	2.5%
21		90.0						313.96	327.86	13.90	4.4%	295.76	609.73	623.63	2.3%
22		100.0						332.54	346.44	13.90	4.2%	328.63	661.17	675.07	2.1%
23		125.0						370.83	384.73	13.90	3.7%	410.78	781.61	795.51	1.8%
24		150.0						409.12	423.02	13.90	3.4%	492.94	902.06	915.96	1.5%
25		175.0						447.40	461.31	13.90	3.1%	575.10	1,022.50	1,036.40	1.4%
26		200.0						485.69	499.59	13.90	2.9%	657.26	1,142.95	1,156.85	1.2%
27		225.0						523.98	537.88	13.90	2.7%	739.41	1,263.39	1,277.29	1.1%
28		250.0						562.27	576.17	13.90	2.5%	821.57	1,383.84	1,397.74	1.0%
29		300.0						638.85	652.75	13.90	2.2%	985.88	1,624.73	1,638.63	0.9%
30		400.0						792.00	805.90	13.90	1.8%	1,314.51	2,106.51	2,120.41	0.7%
31		500.0						945.16	959.06	13.90	1.5%	1,643.14	2,588.30	2,602.20	0.5%
32		600.0						1,098.31	1,112.21	13.90	1.3%	1,971.77	3,070.08	3,083.98	0.5%
33		700.0						1,251.47	1,265.37	13.90	1.1%	2,300.39	3,551.86	3,565.76	0.4%
34		800.0						1,404.62	1,418.52	13.90	1.0%	2,629.02	4,033.64	4,047.54	0.3%
35		900.0						1,557.78	1,571.68	13.90	0.9%	2,957.65	4,515.43	4,529.33	0.3%
36		1,000.0						1,710.93	1,724.83	13.90	0.8%	3,286.28	4,997.21	5,011.11	0.3%
37		1,500.0						2,476.71	2,490.61	13.90	0.6%	4,929.41	7,406.12	7,420.02	0.2%
38	EXCISE TAX FIRST 100		0.1593												
39	EXCISE TAX NEXT 1900		0.0877												
40	EXCISE TAX OVER 2000		0.0411												
41	GROSS RECEIPTS TAX		4.987%												

ATTACHMENT C
SHEET 15 OF 18

ATTACHMENT C
SHEET 16 OF 18

RATE SCHEDULE FULL REQUIREMENTS LARGE GENERAL TRANSPORTATION SERVICE (FRLGTS)

ATTACHMENT C
SHEET 17 OF 18

LINE NO.	RATE CODE	USAGE MCF (A)	MOST		INCREASE (D=C-B)	PERCENT OF		CURRENT BILL (F)	PROPOSED BILL (G)	DOLLAR INCREASE (H=G-F)	PERCENT OF INCREASE (I=H/F)	ANNUALIZED	CURRENT	PROPOSED	PERCENT OF CHANGE (M=(L-K)/K)
			CURRENT RATE (B)	PROPOSED RATE (C)		FUEL COST ADDITIONS PROPOSED BILL (J)	BILL INCLUDING FUEL COST (K=F+J)					BILL INCLUDING FUEL COST (L=G+J)			
1 FULL REQUIREMENTS LARGE GENERAL TRANSPORTATION SERVICE															
2	FIRST 2,000 MCF		0.7516	0.7516	0.0000	0.0%						3.0570			
3	NEXT 13,000 MCF		0.6021	0.6021	0.0000	0.0%									
4	NEXT 85,000 MCF		0.5719	0.5719	0.0000	0.0%									
5	OVER 100,000 MCF		0.5286	0.5286	0.0000	0.0%									
6	CUSTOMER CHARGE		3653.43	4195.89	542.46	14.8%									
7		0.0					3,835.63	4,405.14	569.51	14.8%	-	3,835.63	4,405.14		14.8%
8		1,000.0					4,724.30	5,293.81	569.51	12.1%	3,286.28	8,010.57	8,580.09		7.1%
9		1,500.0					5,164.88	5,734.39	569.51	11.0%	4,929.41	10,094.29	10,663.80		5.6%
10		2,000.0					5,605.46	6,174.97	569.51	10.2%	6,572.55	12,178.01	12,747.52		4.7%
11		3,000.0					6,280.73	6,850.24	569.51	9.1%	9,858.83	16,139.56	16,709.07		3.5%
12		5,000.0					7,631.28	8,200.80	569.51	7.5%	16,431.38	24,062.66	24,632.17		2.4%
13		10,000.0					11,007.67	11,577.18	569.51	5.2%	32,862.75	43,870.42	44,439.93		1.3%
14		15,000.0					14,384.05	14,953.56	569.51	4.0%	49,294.13	63,678.17	64,247.69		0.9%
15		17,500.0					15,992.97	16,562.49	569.51	3.6%	57,509.81	73,502.79	74,072.30		0.8%
16		20,000.0					17,601.90	18,171.41	569.51	3.2%	65,725.50	83,327.40	83,896.91		0.7%
17		50,000.0					36,909.01	37,478.52	569.51	1.5%	164,313.75	201,222.76	201,792.27		0.3%
18		70,000.0					49,780.42	50,349.93	569.51	1.1%	230,039.25	279,819.67	280,389.18		0.2%
19		85,000.0					59,433.97	60,003.48	569.51	1.0%	279,333.38	338,767.35	339,336.86		0.2%
20		100,000.0					69,087.52	69,657.04	569.51	0.8%	328,627.50	397,715.02	398,284.54		0.1%
21		150,000.0					98,993.07	99,562.58	569.51	0.6%	492,941.25	591,934.32	592,503.83		0.1%
22		200,000.0					128,898.62	129,468.13	569.51	0.4%	657,255.00	786,153.62	786,723.13		0.1%
23		250,000.0					158,804.17	159,373.68	569.51	0.4%	821,568.75	980,372.92	980,942.43		0.1%
24		300,000.0					188,709.71	189,279.23	569.51	0.3%	985,882.50	1,174,592.21	1,175,161.73		0.0%
25		350,000.0					218,615.26	219,184.77	569.51	0.3%	1,150,196.25	1,368,811.51	1,369,381.02		0.0%
26		400,000.0					248,520.81	249,090.32	569.51	0.2%	1,314,510.00	1,563,030.81	1,563,600.32		0.0%
27		450,000.0					278,426.35	278,995.87	569.51	0.2%	1,478,823.75	1,757,250.10	1,757,819.62		0.0%
28		500,000.0					308,331.90	308,901.41	569.51	0.2%	1,643,137.50	1,951,469.40	1,952,038.91		0.0%
29	EXCISE TAX FIRST 100		0.1593												
30	EXCISE TAX NEXT 1900		0.0877												
31	EXCISE TAX OVER 2000		0.0411												
32	EXCISE TAX FLEXED RATE		0.0200												
33	GROSS RECEIPTS TAX		4.987%												
34	FRANKLIN COUNTY SALES TAX		7.500%												

RATE SCHEDULE LARGE GENERAL TRANSPORTATION SERVICE - MAINLINE (LGTS MAINLINE)

ATTACHMENT C
SHEET 18 OF 18

LINE NO.	RATE CODE	USAGE MCF (A)	MOST CURRENT RATE (B)	PROPOSED RATE (C)	INCREASE (D=C-B)	PERCENT OF INCREASE (E=D/B)	CURRENT BILL (F)	PROPOSED BILL (G)	DOLLAR INCREASE (H=G-F)	PERCENT OF INCREASE (I=H/F)	ANNUALIZED FUEL COST ADDITIONS TO BILL (J)	CURRENT BILL INCLUDING FUEL COST (K=F+J)	PROPOSED BILL INCLUDING FUEL COST (L=G+J)	PERCENT OF CHANGE (M=(L-K)/K)
1 LARGE GENERAL TRANSPORTATION SERVICE - MAINLINE														
2	ALL DELIVERIES PER MCF		0.3062	0.3062	0.0000	0.0%					3.0570			
3	CUSTOMER CHARGE		3653.43	4,195.89	542.46	14.8%								
4		500.0					4,049.92	4,619.43	569.51	14.1%	1,643.14	5,693.05	6,262.57	10.0%
5		1,000.0					4,256.69	4,826.20	569.51	13.4%	3,286.28	7,542.96	8,112.47	7.6%
6		1,500.0					4,463.46	5,032.97	569.51	12.8%	4,929.41	9,392.87	9,962.38	6.1%
7		2,000.0					4,670.23	5,239.74	569.51	12.2%	6,572.55	11,242.78	11,812.29	5.1%
8		3,000.0					5,034.85	5,604.36	569.51	11.3%	9,858.83	14,893.68	15,463.19	3.8%
9		5,000.0					5,764.09	6,333.60	569.51	9.9%	16,431.38	22,195.47	22,764.98	2.6%
10		10,000.0					7,587.19	8,156.70	569.51	7.5%	32,862.75	40,449.94	41,019.45	1.4%
11		15,000.0					9,410.29	9,979.80	569.51	6.1%	49,294.13	58,704.41	59,273.93	1.0%
12		17,500.0					10,321.84	10,891.35	569.51	5.5%	57,509.81	67,831.65	68,401.16	0.8%
13		20,000.0					11,233.39	11,802.90	569.51	5.1%	65,725.50	76,958.89	77,528.40	0.7%
14		50,000.0					22,171.98	22,741.50	569.51	2.6%	164,313.75	186,485.73	187,055.25	0.3%
15		70,000.0					29,464.38	30,033.89	569.51	1.9%	230,039.25	259,503.63	260,073.14	0.2%
16		85,000.0					34,933.68	35,503.19	569.51	1.6%	279,333.38	314,267.05	314,836.57	0.2%
17		100,000.0					40,402.98	40,972.49	569.51	1.4%	328,627.50	369,030.48	369,599.99	0.2%
18		150,000.0					58,633.97	59,203.48	569.51	1.0%	492,941.25	551,575.22	552,144.73	0.1%
19		200,000.0					76,864.96	77,434.47	569.51	0.7%	657,255.00	734,119.96	734,689.47	0.1%
20		250,000.0					95,095.95	95,665.47	569.51	0.6%	821,568.75	916,664.70	917,234.22	0.1%
21		300,000.0					113,326.95	113,896.46	569.51	0.5%	985,882.50	1,099,209.45	1,099,778.96	0.1%
22		350,000.0					131,557.94	132,127.45	569.51	0.4%	1,150,196.25	1,281,754.19	1,282,323.70	0.0%
23		400,000.0					149,788.93	150,358.44	569.51	0.4%	1,314,510.00	1,464,298.93	1,464,868.44	0.0%
24		450,000.0					168,019.92	168,589.44	569.51	0.3%	1,478,823.75	1,646,843.67	1,647,413.19	0.0%
25		500,000.0					186,250.92	186,820.43	569.51	0.3%	1,643,137.50	1,829,388.42	1,829,957.93	0.0%
26	EXCISE TAX FIRST 100		0.1593											
27	EXCISE TAX NEXT 1900		0.0877											
28	EXCISE TAX OVER 2000		0.0411											
29	EXCISE TAX FLEXED RATE		0.0200											
30	GROSS RECEIPTS TAX		4.987%											
31	FRANKLIN COUNTY SALES TAX		7.500%											

STUDY – RIDER IRP (AMRP)

Columbia Gas of Ohio, Inc.
Infrastructure Tracking Mechanism-Accelerated Mains Replacement Program
Case No. 19-1940-GA-RDR
Calculation of Revenue Requirement

Data: 2019 - 12 Months Actual 0 Months Estimate

Schedule AMRP-1

Line No.		Actual Through December 31, 2018	Activity Through December 31, 2019	Total As Of December 31, 2019	Reference
Return on Investment					
1	Plant In-Service				
2	Additions	\$1,450,053,567	\$208,825,316	\$1,658,878,883	Schedule 2
3	Retirements	(147,245,274)	(14,349,756)	(161,595,029)	Schedule 4
4	Total Plant In-Service	<u>\$1,302,808,293</u>	<u>\$194,475,561</u>	<u>\$1,497,283,854</u>	Line 2 + Line 3
Less: Accumulated Provision for Depreciation					
5	Depreciation Expense	\$136,858,159	\$35,862,948	\$172,721,107	Schedule 5
6	Cost of Removal	(53,975,519)	(3,918,476)	(57,893,995)	Schedule 3
7	Retirements	(147,245,274)	(14,349,756)	(161,595,029)	Schedule 4
8	Total Accumulated Provision for Depreciation	<u>(\$64,362,634)</u>	<u>\$17,594,717</u>	<u>(\$46,767,917)</u>	Lines 5 + 6 + 7
9	Net Deferred Depreciation	19,352,871	2,374,881	21,727,753	Schedule 5
10	Net Deferred PISCC	53,196,723	5,637,705	58,834,428	Schedule 6
11	Net Deferred Property Taxes	8,554,479	1,077,791	9,632,270	Schedule 7
12	Excess Deferred Income Tax Liability	(100,432,066)	4,165,860	(96,266,207)	Schedule 13
13	Deferred Taxes on PISCC	(11,171,312)	(1,183,918)	(12,355,230)	(Line 10 * 21%)
14	Deferred Taxes on Deferred Property Taxes	(1,796,441)	(226,336)	(2,022,777)	(Line 11 * 21%)
15	Deferred Taxes on Liberalized Depreciation	<u>(146,550,859)</u>	<u>(4,562,294)</u>	<u>(151,113,153)</u>	Schedule 8
16	Net Rate Base	\$1,188,324,323	\$184,164,532	\$1,372,488,855	Line 4 - Line 8 + Lines 9 through 15
17	Approved Pre-tax Rate of Return	9.52%		9.52%	Joint Stipulation & Recommendation Case No. 08-0072-GA-AIR
18	Annualized Return on Rate Base	\$113,128,476	\$17,532,463	\$130,660,939	Line 16 * Line 17
Operating Expenses					
19	Annualized Depreciation	30,127,355	4,472,200	34,599,555	Schedule 5
20	Annualized Deferred Depreciation Amortization	530,121	73,334	603,455	Schedule 5
21	Annualized PISCC Amortization	1,373,263	166,815	1,540,078	Schedule 6
22	Annualized Property Tax Expense	28,178,228	3,656,305	31,834,533	Schedule 7
23	Deferred Property Tax Expense Amortization	210,747	29,379	240,126	Schedule 7
24	Operation & Maintenance Expense	40,680	54,671	95,351	Schedule 9A
25	Operation & Maintenance Savings	(2,000,000)	-	(2,000,000)	Schedule 9B
26	Revenue Requirement	<u>\$171,588,870</u>	<u>\$25,985,167</u>	<u>\$197,574,037</u>	Lines 18 through 25
27	Prior Year's (Over)/Under Recovered Balance	(3,760,774)	3,111,567	(649,207)	Schedule 10
28	Annual Excess ADIT Pass Back	(3,389,940)	(512,818)	(3,902,758)	Schedule 12
29	Retroactive Tax Adjustment - Rate	0	0	0	
30	Retroactive ADIT Adjustment	(4,519,920)	4,519,920	(0)	
31	TOTAL Amount to be collected beginning May 2020	<u>\$159,918,236</u>	<u>\$33,103,837</u>	<u>\$193,022,072</u>	Lines 26 through 30

Columbia Gas of Ohio, Inc.
Infrastructure Tracking Mechanism-Accelerated Mains Replacement Program
Case No. 19-1940-GA-RDR
Plant Additions by Month

Data: 2019 - 12 Months Actual 0 Months Estimate

Schedule AMRP-2

Line No.	Description	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	Cumulative Total
1	376.25 Mains	\$0	\$20,347,124	\$21,533,254	\$21,892,932	\$60,359,901	\$96,833,709	\$111,683,266	\$109,803,511	\$116,028,263	\$138,165,952	\$114,716,410	\$108,141,924	\$135,612,801	\$1,055,119,047
2	380.25 Service Lines	\$0	\$11,053,405	\$12,260,758	\$9,539,165	\$47,183,102	\$58,162,765	\$55,905,473	\$56,179,571	\$66,793,153	\$76,568,563	\$68,209,026	\$62,519,854	\$73,212,515	\$597,587,351
3	382.25 Meter Move Out	\$0	\$5,608,745	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$5,608,745
4	383.25 House Regulators	\$0	\$0	\$563,740	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$563,740
5	TOTAL Balance	\$0	\$37,009,274	\$34,357,752	\$31,432,097	\$107,543,003	\$154,996,474	\$167,588,738	\$165,983,083	\$182,821,416	\$214,734,515	\$182,925,437	\$170,661,778	\$208,825,316	\$1,658,878,883
Additions by Month		January	February	March	April	May	June	July	August	September	October	November	December	TOTAL	
6	376.25 Mains	\$1,927,327	\$3,189,918	\$6,825,362	\$8,572,674	\$8,162,132	\$8,613,648	\$6,436,345	\$11,207,011	\$10,078,963	\$17,075,526	\$14,376,153	\$39,147,741	\$135,612,801	
7	380.25 Service Lines	\$1,665,599	\$2,678,407	\$5,562,812	\$6,296,670	\$6,495,068	\$7,450,864	\$6,686,246	\$10,133,845	\$7,312,240	\$7,580,395	\$5,919,154	\$5,431,216	\$73,212,515	
8	382.25 Meter Move Out	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
9	383.25 House Regulators	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
10	TOTAL Additions	\$3,592,926	\$5,868,325	\$12,388,174	\$14,869,343	\$14,657,200	\$16,064,512	\$13,122,591	\$21,340,857	\$17,391,203	\$24,655,921	\$20,295,307	\$44,578,956	\$208,825,316	
Cumulative Additions by Month															
11	376.25 Mains Cum. Additions	\$1,927,327	\$5,117,245	\$11,942,607	\$20,515,281	\$28,677,414	\$37,291,062	\$43,727,406	\$54,934,418	\$65,013,381	\$82,088,908	\$96,465,060	\$135,612,801		
12	380.25 Service Lines Cum. Additions	\$1,665,599	\$4,344,006	\$9,906,818	\$16,203,488	\$22,698,555	\$30,149,420	\$36,835,666	\$46,969,511	\$54,281,751	\$61,862,146	\$67,781,300	\$73,212,515		
13	382.25 Meter Move Out Cum. Additions	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0		
14	383.25 House Regulators Cum. Additions	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0		
15	TOTAL Cumulative Plant Additions	\$3,592,926	\$9,461,251	\$21,849,425	\$36,718,769	\$51,375,969	\$67,440,481	\$80,563,072	\$101,903,929	\$119,295,132	\$143,951,053	\$164,246,360	\$208,825,316		

Columbia Gas of Ohio, Inc.
Infrastructure Tracking Mechanism-Accelerated Mains Replacement Program
Case No. 19-1940-GA-RDR
Cost of Removal By Month

Data: 2019 - 12 Months Actual 0 Months Estimate

Schedule AMRP-3

Line No.	Description	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	Cumulative TOTAL
1	376.25 Mains	\$0	(\$123,274)	(\$601,724)	(\$513,771)	(\$503,172)	(\$950,298)	(\$521,831)	(\$531,534)	(\$683,015)	(\$577,348)	(\$561,198)	(\$459,776)	(\$522,057)	(\$6,548,998)
2	380.25 Service Lines	\$0	(\$1,505,006)	(\$832,494)	(\$841,194)	(\$2,346,927)	(\$5,490,960)	(\$5,997,918)	(\$5,551,070)	(\$5,436,321)	(\$8,942,570)	(\$5,106,765)	(\$5,892,292)	(\$3,396,419)	(\$51,339,937)
3	382.25 Meter Move Out	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4	383.25 House Regulators	\$0	\$0	(\$5,060)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$5,060)
5	TOTAL Balance	\$0	(\$1,628,280)	(\$1,439,278)	(\$1,354,965)	(\$2,850,099)	(\$6,441,258)	(\$6,519,749)	(\$6,082,604)	(\$6,119,336)	(\$9,519,918)	(\$5,667,963)	(\$6,352,068)	(\$3,918,476)	(\$57,893,995)
Cost of Removal by Month		January	February	March	April	May	June	July	August	September	October	November	December	TOTAL	
6	376.25 Mains	(\$14,086)	(\$2,773)	(\$157,998)	(\$69,845)	(\$98,512)	(\$3,142)	(\$11,636)	(\$66,980)	(\$31,091)	(\$9,779)	(\$20,218)	(\$35,997)	(\$522,057)	
7	380.25 Service Lines	(\$383,737)	(\$292,969)	(\$311,108)	(\$348,288)	(\$245,932)	(\$234,381)	(\$224,744)	(\$269,388)	(\$287,782)	(\$228,581)	(\$195,090)	(\$374,420)	(\$3,396,419)	
8	382.25 Meter Move Out	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
9	383.25 House Regulators	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
10	TOTAL Cost of Removal	(\$397,823)	(\$295,742)	(\$469,106)	(\$418,133)	(\$344,444)	(\$237,523)	(\$236,380)	(\$336,368)	(\$318,872)	(\$238,360)	(\$215,308)	(\$410,417)	(\$3,918,476)	
Cumulative Cost of Removal by Month															
11	376.25 Mains Cumulative Cost of Removal	(\$14,086)	(\$16,859)	(\$174,857)	(\$244,702)	(\$343,215)	(\$346,357)	(\$357,993)	(\$424,972)	(\$456,063)	(\$465,842)	(\$486,060)	(\$522,057)		
12	380.25 Service Lines Cumulative Cost of Removal	(\$383,737)	(\$676,706)	(\$987,814)	(\$1,336,102)	(\$1,582,034)	(\$1,816,414)	(\$2,041,159)	(\$2,310,547)	(\$2,598,329)	(\$2,826,909)	(\$3,021,999)	(\$3,396,419)		
13	382.25 Meter Move Out Cumulative Cost of Removal	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0		
14	383.25 House Regulators Cumulative Cost of Removal	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0		
15	TOTAL Cumulative Cost of Removal	(\$397,823)	(\$693,565)	(\$1,162,671)	(\$1,580,804)	(\$1,925,248)	(\$2,162,771)	(\$2,399,151)	(\$2,735,519)	(\$3,054,392)	(\$3,292,751)	(\$3,508,059)	(\$3,918,476)		

Columbia Gas of Ohio, Inc.
Infrastructure Tracking Mechanism-Accelerated Mains Replacement Program
Case No. 19-1940-GA-RDR
Original Cost Retired By Month

Data: 2019 - 12 Months Actual 0 Months Estimate

Schedule AMRP- 4

Line No.	Description	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	Cumulative TOTAL
1	376.25 Mains	\$0	(\$1,502,427)	(\$2,871,419)	(\$2,617,919)	(\$3,677,229)	(\$7,399,369)	(\$8,879,966)	(\$7,540,001)	(\$8,269,513)	(\$7,150,849)	(\$6,405,297)	(\$4,413,428)	(\$4,939,799)	(\$65,667,216)
2	380.25 Service Lines	\$0	(\$3,633,260)	(\$2,183,975)	(\$1,738,350)	(\$8,560,573)	(\$11,821,609)	(\$10,659,801)	(\$9,432,743)	(\$9,697,886)	(\$10,724,233)	(\$8,954,747)	(\$9,026,562)	(\$9,409,957)	(\$95,843,695)
3	382.25 Meter Move Out	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4	383.25 House Regulators	\$0	\$0	(\$84,118)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$84,118)
5	TOTAL Balance	\$0	(\$5,135,688)	(\$5,139,512)	(\$4,356,269)	(\$12,237,802)	(\$19,220,978)	(\$19,539,767)	(\$16,972,744)	(\$17,967,399)	(\$17,875,082)	(\$15,360,044)	(\$13,439,990)	(\$14,349,756)	(\$161,595,029)
	Retirements by Month	January	February	March	April	May	June	July	August	September	October	November	December	TOTAL	
6	376.25 Mains	(\$544,168)	(\$97,796)	(\$258,900)	(\$128,590)	(\$319,147)	(\$221,141)	(\$324,505)	(\$330,074)	(\$741,935)	(\$457,418)	(\$453,957)	(\$1,062,168)	(\$4,939,799)	
7	380.25 Service Lines	(\$323,347)	(\$435,038)	(\$576,382)	(\$785,078)	(\$900,186)	(\$926,528)	(\$926,654)	(\$992,339)	(\$1,092,419)	(\$870,138)	(\$947,174)	(\$634,673)	(\$9,409,957)	
8	382.25 Meter Move Out	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
9	383.25 House Regulators	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
10	TOTAL Cost Retired	(\$867,515)	(\$532,834)	(\$835,281)	(\$913,668)	(\$1,219,333)	(\$1,147,669)	(\$1,251,159)	(\$1,322,413)	(\$1,834,354)	(\$1,327,556)	(\$1,401,131)	(\$1,696,841)	(\$14,349,756)	
	Cumulative Retirements by Month														
11	376.25 Mains Cum. Retirement Cost	(\$544,168)	(\$641,965)	(\$900,864)	(\$1,029,454)	(\$1,348,601)	(\$1,569,742)	(\$1,894,247)	(\$2,224,321)	(\$2,966,256)	(\$3,423,674)	(\$3,877,631)	(\$4,939,799)		
12	380.25 Service Lines Cum. Retirement Cost	(\$323,347)	(\$758,385)	(\$1,334,766)	(\$2,119,844)	(\$3,020,031)	(\$3,946,558)	(\$4,873,213)	(\$5,865,552)	(\$6,957,971)	(\$7,828,109)	(\$8,775,284)	(\$9,409,957)		
13	382.25 Meter Move Out Cum. Retirement Cost	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0		
14	383.25 House Regulators Cum. Retirement Cost	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0		
15	TOTAL Cumulative Retirement Cost	(\$867,515)	(\$1,400,350)	(\$2,235,631)	(\$3,149,299)	(\$4,368,632)	(\$5,516,301)	(\$6,767,460)	(\$8,089,873)	(\$9,924,227)	(\$11,251,783)	(\$12,652,914)	(\$14,349,756)		

Columbia Gas of Ohio, Inc.

Infrastructure Tracking Mechanism-Accelerated Mains Replacement Program

Case No. 19-1940-GA-RDR

Provision for Depreciation

Schedule AMRP-5

Page 1 of 2

No.	Description	Beginning Balance	January	February	March	April	May	June	July	August	September	October	November	December	Ending Balance
<u>2019 Depreciation Expense on Prior Years' Investment:</u>															
1	2008 376.25 Mains		\$31,538	\$31,538	\$31,538	\$31,538	\$31,538	\$31,538	\$31,538	\$31,538	\$31,538	\$31,538	\$31,538	\$31,538	
2	2008 380.25 Service Lines		\$29,476	\$29,476	\$29,476	\$29,476	\$29,476	\$29,476	\$29,476	\$29,476	\$29,476	\$29,476	\$29,476	\$29,476	
3	2008 382.25 Meter Move Out		\$10,236	\$10,236	\$10,236	\$10,236	\$10,236	\$10,236	\$10,236	\$10,236	\$10,236	\$10,236	\$10,236	\$10,236	
4	2008 383.25 House Regulators		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
5	TOTAL Provision for Depreciation		\$71,250	\$71,250	\$71,250	\$71,250	\$71,250	\$71,250	\$71,250	\$71,250	\$71,250	\$71,250	\$71,250	\$71,250	
<u>2019 Depreciation Expense on Prior Years' Investment:</u>															
6	2009 376.25 Mains		\$33,377	\$33,377	\$33,377	\$33,377	\$33,377	\$33,377	\$33,377	\$33,377	\$33,377	\$33,377	\$33,377	\$33,377	
7	2009 380.25 Service Lines		\$32,695	\$32,695	\$32,695	\$32,695	\$32,695	\$32,695	\$32,695	\$32,695	\$32,695	\$32,695	\$32,695	\$32,695	
8	2009 382.25 Meter Move Out		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
9	2009 383.25 House Regulators		\$1,677	\$1,677	\$1,677	\$1,677	\$1,677	\$1,677	\$1,677	\$1,677	\$1,677	\$1,677	\$1,677	\$1,677	
10	TOTAL Provision for Depreciation		\$67,749	\$67,749	\$67,749	\$67,749	\$67,749	\$67,749	\$67,749	\$67,749	\$67,749	\$67,749	\$67,749	\$67,749	
<u>2019 Depreciation Expense on Prior Years' Investment:</u>															
11	2010 376.25 Mains		\$33,934	\$33,934	\$33,934	\$33,934	\$33,934	\$33,934	\$33,934	\$33,934	\$33,934	\$33,934	\$33,934	\$33,934	
12	2010 380.25 Service Lines		\$25,438	\$25,438	\$25,438	\$25,438	\$25,438	\$25,438	\$25,438	\$25,438	\$25,438	\$25,438	\$25,438	\$25,438	
13	2010 382.25 Meter Move Out		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
14	2010 383.25 House Regulators		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
15	TOTAL Provision for Depreciation		\$59,372	\$59,372	\$59,372	\$59,372	\$59,372	\$59,372	\$59,372	\$59,372	\$59,372	\$59,372	\$59,372	\$59,372	
<u>2019 Depreciation Expense on Prior Years' Investment:</u>															
16	2011 376.25 Mains		\$93,558	\$93,558	\$93,558	\$93,558	\$93,558	\$93,558	\$93,558	\$93,558	\$93,558	\$93,558	\$93,558	\$93,558	
17	2011 380.25 Service Lines		\$125,822	\$125,822	\$125,822	\$125,822	\$125,822	\$125,822	\$125,822	\$125,822	\$125,822	\$125,822	\$125,822	\$125,822	
18	2011 382.25 Meter Move Out		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
19	2011 383.25 House Regulators		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
20	TOTAL Provision for Depreciation		\$219,379	\$219,379	\$219,379	\$219,379	\$219,379	\$219,379	\$219,379	\$219,379	\$219,379	\$219,379	\$219,379	\$219,379	
<u>2019 Depreciation Expense on Prior Years' Investment:</u>															
21	2012 376.25 Mains		\$150,092	\$150,092	\$150,092	\$150,092	\$150,092	\$150,092	\$150,092	\$150,092	\$150,092	\$150,092	\$150,092	\$150,092	
22	2012 380.25 Service Lines		\$155,101	\$155,101	\$155,101	\$155,101	\$155,101	\$155,101	\$155,101	\$155,101	\$155,101	\$155,101	\$155,101	\$155,101	
23	2012 382.25 Meter Move Out		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
24	2012 383.25 House Regulators		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
25	TOTAL Provision for Depreciation		\$305,193	\$305,193	\$305,193	\$305,193	\$305,193	\$305,193	\$305,193	\$305,193	\$305,193	\$305,193	\$305,193	\$305,193	
<u>2019 Depreciation Expense on Prior Years' Investment:</u>															
26	2013 376.25 Mains		\$173,109	\$173,109	\$173,109	\$173,109	\$173,109	\$173,109	\$173,109	\$173,109	\$173,109	\$173,109	\$173,109	\$173,109	
27	2013 380.25 Service Lines		\$149,081	\$149,081	\$149,081	\$149,081	\$149,081	\$149,081	\$149,081	\$149,081	\$149,081	\$149,081	\$149,081	\$149,081	
28	2013 382.25 Meter Move Out		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
29	2013 383.25 House Regulators		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
30	TOTAL Provision for Depreciation		\$322,190	\$322,190	\$322,190	\$322,190	\$322,190	\$322,190	\$322,190	\$322,190	\$322,190	\$322,190	\$322,190	\$322,190	
<u>2019 Depreciation Expense on Prior Years' Investment:</u>															
31	2014 376.25 Mains		\$170,195	\$170,195	\$170,195	\$170,195	\$170,195	\$170,195	\$170,195	\$170,195	\$170,195	\$170,195	\$170,195	\$170,195	
32	2014 380.25 Service Lines		\$149,812	\$149,812	\$149,812	\$149,812	\$149,812	\$149,812	\$149,812	\$149,812	\$149,812	\$149,812	\$149,812	\$149,812	
33	2014 382.25 Meter Move Out		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
34	2014 383.25 House Regulators		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
35	TOTAL Provision for Depreciation		\$320,008	\$320,008	\$320,008	\$320,008	\$320,008	\$320,008	\$320,008	\$320,008	\$320,008	\$320,008	\$320,008	\$320,008	
<u>2019 Depreciation Expense on Prior Years' Investment:</u>															
36	2015 376.25 Mains		\$179,844	\$179,844	\$179,844	\$179,844	\$179,844	\$179,844	\$179,844	\$179,844	\$179,844	\$179,844	\$179,844	\$179,844	
37	2015 380.25 Service Lines		\$178,115	\$178,115	\$178,115	\$178,115	\$178,115	\$178,115	\$178,115	\$178,115	\$178,115	\$178,115	\$178,115	\$178,115	
38	2015 382.25 Meter Move Out		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
39	2015 383.25 House Regulators		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
40	TOTAL Provision for Depreciation		\$357,959	\$357,959	\$357,959	\$357,959	\$357,959	\$357,959	\$357,959	\$357,959	\$357,959	\$357,959	\$357,959	\$357,959	
<u>2019 Depreciation Expense on Prior Years' Investment:</u>															
41	2016 376.25 Mains		\$214,157	\$214,157	\$214,157	\$214,157	\$214,157	\$214,157	\$214,157	\$214,157	\$214,157	\$214,157	\$214,157	\$214,157	
42	2016 380.25 Service Lines		\$204,183	\$204,183	\$204,183	\$204,183	\$204,183	\$204,183	\$204,183	\$204,183	\$204,183	\$204,183	\$204,183	\$204,183	
43	2016 382.25 Meter Move Out		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
44	2016 383.25 House Regulators		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
45	TOTAL Provision for Depreciation		\$418,340	\$418,340	\$418,340	\$418,340	\$418,340	\$418,340	\$418,340	\$418,340	\$418,340	\$418,340	\$418,340	\$418,340	

Columbia Gas of Ohio, Inc.

Infrastructure Tracking Mechanism-Accelerated Mains Replacement Program

Case No. 19-1940-GA-RDR

Provision for Depreciation

Schedule AMRP-5[illegible]

Data: 2019 - 12 Months Actual 0 Months Estimate

[illegible]

2019 PISCC Current Year's Investment:														
6	2019 376.25 Mains	\$0	\$8,159	\$21,663	\$50,059	\$85,993	\$120,206	\$156,312	\$183,291	\$230,267	\$272,514	\$344,089	\$404,349	\$1,876,903
7	2019 380.25 Service Lines	\$0	\$7,051	\$18,390	\$41,526	\$67,920	\$95,145	\$126,376	\$154,403	\$196,881	\$227,531	\$259,305	\$284,117	\$1,478,644
8	2019 382.25 Meter Move Out	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9	2019 383.25 House Regulators	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10	TOTAL PISCC	\$0	\$15,210	\$40,053	\$91,586	\$153,913	\$215,351	\$282,688	\$337,694	\$427,147	\$500,045	\$603,395	\$688,466	\$3,355,547

11	376.25 Mains Cum PISCC	\$457,801	\$923,761	\$1,403,224	\$1,906,579	\$2,445,867	\$2,566,073	\$2,722,385	\$2,905,675	\$3,135,942	\$3,408,457	\$3,752,546	\$4,156,895
12	380.25 Service Lines Cum PISCC	\$ 264,667	\$ 536,386	\$ 819,443	\$ 1,123,031	\$ 1,453,013	\$ 1,548,158	\$ 1,674,534	\$ 1,828,937	\$ 2,025,818	\$ 2,253,349	\$ 2,512,654	\$ 2,796,771
13	382.25 Meter Move Out Cum PISCC	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
14	383.25 House Regulators Cum PISCC	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
15	TOTAL Accumulated PISCC	\$722,468	\$1,460,146	\$2,222,667	\$3,029,610	\$3,898,880	\$4,114,231	\$4,396,919	\$4,734,613	\$5,161,760	\$5,661,805	\$6,265,200	\$6,953,666

ANNUALIZED PISCC AMORTIZATION:

		2019
22	Cumulative PISCC Additions-Mains	\$38,859,957
23	Cumulative PISCC Additions-Service Lines	\$25,316,043
24	Cumulative PISCC Additions-Move Outs	\$259,634
25	Cumulative PISCC Additions-House Regulators	<u>\$41,563</u>
26	TOTAL Cumulative PISCC Additions	<u>\$64,477,196</u>
27	Depreciation Rate-Mains	1.86%
28	Depreciation Rate-Services	3.20%
29	Depreciation Rate-Meter Move Outs	2.19%
30	Depreciation Rate-House Regulators	3.57%
31	Annualized PISCC Amortization Mains	\$722,795
32	Annualized PISCC Amortization Services	\$810,113
33	Annualized PISCC Amortization Meter Move Outs	\$5,686
34	Annualized PISCC Amortization House Regulators	<u>\$1,484</u>
35	TOTAL Annualized PISCC Amortization	<u>\$1,540,078</u>

Columbia Gas of Ohio, Inc.
Infrastructure Tracking Mechanism-Accelerated Mains Replacement Program
Case No. 19-1940-GA-RDR
Annualized Property Tax Expense Calculation

Data: 2019 - 12 Months Actual 0 Months Estimate

Schedule AMRP-7

Line No.	Description	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	TOTAL
1	Annual Investment as of December 31 of prior year ⁽¹⁾	\$32,599,417	\$29,218,240	\$27,075,828	\$95,305,201	\$147,202,628	\$159,827,543	\$159,480,824	\$175,862,642	\$207,815,071	\$176,733,803	\$164,566,743	202,950,526	
2	Percent Good ⁽²⁾	61.70%	65.00%	68.30%	71.70%	75.00%	78.30%	81.70%	85.00%	88.30%	91.70%	95.00%	98.30%	
3	Taxable Value	\$20,113,840	\$18,991,856	\$18,492,791	\$68,333,829	\$110,401,971	\$125,144,966	\$130,295,833	\$149,483,246	\$183,500,708	\$162,064,897	\$156,338,406	\$199,500,367	
4	Valuation Percentage	25.00%	25.00%	25.00%	25.00%	25.00%	25.00%	25.00%	25.00%	25.00%	25.00%	25.00%	25.00%	
5	Total Taxable Value	\$5,028,460	\$4,747,964	\$4,623,198	\$17,083,457	\$27,600,493	\$31,286,242	\$32,573,958	\$37,370,811	\$45,875,177	\$40,516,224	\$39,084,601	\$49,875,092	
6	Average Property Tax Rate per \$1,000 of Valuation	\$94.84	\$94.84	\$94.84	\$94.84	\$94.84	\$94.84	\$94.84	\$94.84	\$94.84	\$94.84	\$94.84	\$94.84	
7	Property Tax	\$476,899	\$450,297	\$438,464	\$1,620,195	\$2,617,631	\$2,967,187	\$3,089,314	\$3,544,248	\$4,350,802	\$3,842,559	\$3,706,784	\$4,730,154	\$31,834,533

⁽¹⁾ Annual Investment equals Plant Additions - Original Cost Retired

⁽²⁾ Columbia's Annual Report, Schedule C - 30 Year Class Life Distribution Plant

Line No.	Description	Beginning Balance	January	February	March	April	May	June	July	August	September	October	November	December	Total
Deferred Property Tax Expense Calculation															
8	Deferral ⁽³⁾	\$9,113,403	\$319,494	\$319,494	\$319,494	\$319,494									\$10,391,379
9	Amortization	(\$558,924)	(\$14,922)	(\$14,922)	(\$14,922)	(\$14,922)	(\$17,562)	(\$17,562)	(\$17,562)	(\$17,562)	(\$17,562)	(\$17,562)	(\$17,562)	(\$17,562)	(\$759,109)
10	Net Deferral Balance	\$8,554,479	\$304,572	\$304,572	\$304,572	\$304,572	(\$17,562)	(\$17,562)	(\$17,562)	(\$17,562)	(\$17,562)	(\$17,562)	(\$17,562)	(\$17,562)	\$9,632,270

⁽³⁾ Deferred property taxes are based off of the 2019 Property Tax Expense shown on Schedule AMRP-7, Case No. 18-1701-GA-RDR

Annualized Property Tax Amortization:

	2019
11 Cumulative Deferred Property Tax-AMRP	\$10,391,379
12 Weighted Average Depreciation Rate	2.31%
13 Annualized Deferred Property Tax Amortization	<u>\$240,126</u>

Columbia Gas of Ohio, Inc.
Infrastructure Tracking Mechanism-Accelerated Mains Replacement Program
Case No. 19-1940-GA-RDR
Deferred Tax - Liberalized Depreciation

Data: 2019 - 12 Months Actual 0 Months Estimate

Schedule AMRP-8

Line No.	Description	2008	2009	2010	2011	2012	2012 Accrual to Return Adj	2013	2014	2015	2016	Jan - Sep 2017	Oct - Dec 2017	2018	2019	Cumulative TOTAL
1	Plant Additions	\$37,009,274	\$34,357,752	\$31,432,097	\$107,543,003	\$154,996,474		\$167,588,738	\$165,983,083	\$182,821,416	\$214,734,515	\$128,663,756	\$54,261,680	\$170,661,778	\$208,825,316	
2	Original Cost of Retirement	<u>(\$5,135,688)</u>	<u>(\$5,139,512)</u>	<u>(\$4,356,269)</u>	<u>(\$12,237,802)</u>	<u>(\$19,220,978)</u>		<u>(\$19,539,767)</u>	<u>(\$16,972,744)</u>	<u>(\$17,967,399)</u>	<u>(\$17,875,082)</u>	<u>(\$10,504,637)</u>	<u>(\$4,855,406)</u>	<u>(\$13,439,990)</u>	<u>(\$14,349,756)</u>	
3	TOTAL Net Plant Additions	<u>\$31,873,587</u>	<u>\$29,218,240</u>	<u>\$27,075,828</u>	<u>\$95,305,201</u>	<u>\$135,775,496</u>		<u>\$148,048,972</u>	<u>\$149,010,338</u>	<u>\$164,854,016</u>	<u>\$196,859,434</u>	<u>\$118,159,119</u>	<u>\$49,406,274</u>	<u>\$157,221,788</u>	<u>\$194,475,561</u>	
4	Depreciation Expense - Plant	\$269,489	\$1,047,944	\$1,623,961	\$2,684,696	\$5,822,446		\$8,776,864	\$12,097,178	\$15,499,189	\$19,881,819	\$17,831,650	\$6,507,057	\$28,039,373	\$31,794,367	
5	MACRS Depn/Amort (Calculated Below)	\$1,593,679	\$4,488,903	\$24,674,936	\$113,721,237	\$105,866,115		\$92,934,654	\$115,205,965	\$134,076,797	\$160,136,450	\$104,693,739	\$54,261,680	\$57,459,997	\$72,611,235	
6	Difference between Book Depn & Tax Depn	(\$1,324,190)	(\$3,440,959)	(\$23,050,975)	(\$111,036,541)	(\$100,043,669)		(\$84,157,790)	(\$103,108,787)	(\$118,577,607)	(\$140,254,632)	(\$86,862,089)	(\$47,754,624)	(\$29,420,624)	(\$40,816,868)	
7	Federal Income Tax Rate	21%	21%	21%	21%	21%		21%	21%	21%	21%	21%	21%	21%	21%	
8	Deferred Tax-Liberalized Depreciation	<u>(\$278,080)</u>	<u>(\$722,601)</u>	<u>(\$4,840,705)</u>	<u>(\$23,317,674)</u>	<u>(\$21,009,170)</u>		<u>(\$17,673,136)</u>	<u>(\$21,652,845)</u>	<u>(\$24,901,298)</u>	<u>(\$29,453,473)</u>	<u>(\$18,241,039)</u>	<u>(\$10,028,471)</u>	<u>(\$6,178,331)</u>	<u>(\$8,571,542)</u>	<u>(\$186,868,364)</u>
9	NOL Attributable to Deferred Taxes	\$0	\$0	\$1,344,601	\$4,931,771	\$7,868,255		(\$1,793,705)	\$6,213,823.80	(\$5,673,010)	\$16,543,387	\$3,484,645	\$0	(\$1,173,804)	\$4,009,248	\$35,755,211
10	Total Deferred Taxes	<u>(\$278,080)</u>	<u>(\$722,601)</u>	<u>(\$3,496,104)</u>	<u>(\$18,385,902)</u>	<u>(\$13,140,915)</u>		<u>(\$19,466,841)</u>	<u>(\$15,439,021)</u>	<u>(\$30,574,308)</u>	<u>(\$12,910,086)</u>	<u>(\$14,756,394)</u>	<u>(\$10,028,471)</u>	<u>(\$7,352,135)</u>	<u>(\$4,562,294)</u>	<u>(\$151,113,153)</u>
11		2008	2009	2010	2011	2012		2013	2014	2015	2016	Jan - Sep 2017	Oct - Dec 2017	2018	2019	TOTAL
12		2008	\$1,593,679	\$0	\$0											\$1,593,679
13		2009	\$3,027,991	\$1,460,912	\$0											\$4,488,903
14		2010	\$2,725,192	\$2,775,733	\$19,174,012											\$24,674,936
15		2011	\$2,454,266	\$2,498,160	\$1,225,808	\$107,543,003										\$113,721,237
16		2012	\$2,208,840	\$2,249,804	\$1,103,228		\$100,304,242									\$105,866,115
17		2013	\$1,985,724	\$2,024,824	\$993,550		\$4,102,059	(\$16,648,924)	\$100,477,421							\$92,934,654
18		2014	\$1,880,542	\$1,820,296	\$894,195		\$3,794,078	\$1,248,609	\$5,033,523	\$100,534,723						\$115,205,965
19		2015	\$1,880,542	\$1,723,876	\$803,872		\$3,509,963	\$1,155,108	\$4,655,608	\$4,908,797	\$115,439,031					\$134,076,797
20		2016	\$1,883,729	\$1,723,876	\$761,292		\$3,246,304	\$1,068,339	\$4,306,978	\$4,540,246	\$5,053,854	\$137,551,833				\$160,136,450
21		2017	\$1,880,542	\$1,726,798	\$761,292		\$3,003,101	\$988,303	\$3,983,449	\$4,200,255	\$4,674,412	\$5,788,902	\$77,686,686	\$54,261,680		\$158,955,419
22		2018	\$1,883,729	\$1,723,876	\$762,582		\$2,777,513	\$914,063	\$3,685,021	\$3,884,743	\$4,324,374	\$5,354,273		\$28,326,410		\$57,459,997
23		2019	\$1,880,542	\$1,726,798	\$761,292		\$2,569,540	\$845,620	\$3,408,209	\$3,593,710	\$3,999,538	\$4,953,324		\$3,536,352	\$34,660,787	\$72,611,235
24		2020	\$1,883,729	\$1,723,876	\$762,582		\$2,535,447	\$834,400	\$3,153,012	\$3,323,757	\$3,699,905	\$4,581,243		\$9,874,008	\$13,062,792	\$48,706,287
25		2021	\$1,880,542	\$1,726,798	\$761,292		\$2,534,878	\$834,213	\$3,111,176	\$3,074,883	\$3,421,975	\$4,238,031		\$9,134,603	\$12,082,042	\$45,826,221
26		2022	\$1,883,729	\$1,723,876	\$762,582		\$2,535,447	\$834,400	\$3,110,479	\$3,034,084	\$3,165,747	\$3,919,677		\$8,448,436	\$11,177,291	\$43,394,853
27		2023	\$940,271	\$1,726,798	\$761,292		\$2,534,878	\$834,213	\$3,111,176	\$3,033,404	\$3,123,742	\$3,626,183		\$7,815,506	\$10,337,683	\$40,433,987
28		2024	\$0	\$861,938	\$762,582		\$2,535,447	\$834,400	\$3,110,479	\$3,034,084	\$3,123,042	\$3,578,069		\$7,228,418	\$9,563,216	\$37,026,671
29		2025	\$0	\$0	\$380,646		\$2,534,878	\$834,213	\$3,111,176	\$3,033,404	\$3,123,742	\$3,577,267		\$6,687,174	\$8,844,844	\$34,490,563
30		2026	\$0	\$0	\$0		\$2,535,447	\$834,400	\$3,110,479	\$3,034,084	\$3,123,042	\$3,578,069		\$6,598,446	\$8,182,566	\$33,359,221
31		2027	\$0	\$0	\$0		\$2,534,878	\$834,213	\$3,111,176	\$3,033,404	\$3,123,742	\$3,577,267		\$6,596,967	\$8,073,996	\$33,248,862
32		2028	\$0	\$0	\$0		\$2,535,447	\$834,400	\$3,110,479	\$3,034,084	\$3,123,042	\$3,578,069		\$6,598,446	\$8,072,187	\$33,248,841
33		2029	\$0	\$0	\$0		\$2,534,878	\$834,213	\$3,111,176	\$3,033,404	\$3,123,742	\$3,577,267		\$6,596,967	\$8,073,996	\$33,248,862
34		2030	\$0	\$0	\$0		\$2,535,447	\$834,400	\$3,110,479	\$3,034,084	\$3,123,042	\$3,578,069		\$6,598,446	\$8,072,187	\$33,248,841
35		2031	\$0	\$0	\$0		\$2,534,878	\$834,213	\$3,111,176	\$3,033,404	\$3,123,742	\$3,577,267		\$6,596,967	\$8,073,996	\$33,248,862
36		2032	\$0	\$0	\$0		\$1,267,723	\$417,200	\$3,110,479	\$3,034,084	\$3,123,042	\$3,578,069		\$6,598,446	\$8,072,187	\$31,563,918
37		2033	\$0	\$0	\$0		\$0	\$0	\$1,555,588	\$3,033,404	\$3,123,742	\$3,577,267		\$6,596,967	\$8,073,996	\$28,324,182
38		2034	\$0	\$0	\$0		\$0	\$0	\$1,517,042	\$3,123,042	\$3,578,069	\$2,362,688		\$6,598,446	\$8,072,187	\$25,251,474
39		2035	\$0	\$0	\$0		\$0	\$0	\$0	\$1,561,871	\$3,577,267	\$2,363,218		\$6,596,967	\$8,073,996	\$22,173,319
40		2036	\$0	\$0	\$0		\$0	\$0	\$0	\$0	\$1,789,034	\$2,362,688		\$6,598,446	\$8,072,187	\$18,822,355
41		2037	\$0	\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$1,181,609		\$6,596,967	\$8,073,996	\$15,852,572
42		2038	\$0	\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0		\$3,299,223	\$8,072,187	\$11,371,410
43		2039	\$0	\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0		\$0	\$4,036,998	\$4,036,998
	TOTAL	<u>\$31,873,587</u>	<u>\$29,218,240</u>	<u>\$31,432,099</u>	<u>\$107,543,003</u>	<u>\$154,996,474</u>	<u>(\$0)</u>	<u>\$167,588,738</u>	<u>\$165,983,083</u>	<u>\$182,821,416</u>	<u>\$214,734,515</u>	<u>\$128,663,756</u>	<u>\$54,261,680</u>	<u>\$170,661,778</u>	<u>\$208,825,316</u>	<u>\$1,648,603,685</u>

Columbia Gas of Ohio, Inc.
Infrastructure Tracking Mechanism-Accelerated Mains Replacement Program
Case No. 19-1940-GA-RDR
O&M Expenses

Data: 2019 - 12 Months Actual 0 Months Estimate

Schedule AMRP-9A

Line No.	Description	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	Cumulative TOTAL
1	O&M Expenses	\$0	\$26,859	\$88,576	\$57,848	\$124,322	\$149,329	\$121,829	\$181,425	\$115,912	\$137,354	\$68,284	\$40,680	\$95,351	\$1,207,769
	<u>Expenses:</u>	<u>January</u>	<u>February</u>	<u>March</u>	<u>April</u>	<u>May</u>	<u>June</u>	<u>July</u>	<u>August</u>	<u>September</u>	<u>October</u>	<u>November</u>	<u>December</u>	<u>TOTAL</u>	
2	AMRP Education Costs	\$8,099	\$14,417	\$11,382	\$12,844	\$6,663	\$4,176	\$12,946	\$5,236	\$6,722	\$11,926	\$469	\$470	\$95,351	
3	2008 Expenses ⁽¹⁾	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
4	TOTAL	\$8,099	\$14,417	\$11,382	\$12,844	\$6,663	\$4,176	\$12,946	\$5,236	\$6,722	\$11,926	\$469	\$470	\$95,351	

(1) Per Opinion and Order in Case No. 09-006-GA-UNC, Customer Education expenses incurred in 2008 should be amortized over four years.

Columbia Gas of Ohio, Inc.
Infrastructure Tracking Mechanism-Accelerated Mains Replacement Program
Case No. 19-1940-GA-RDR
O&M Savings

Data: 2019 - 12 Months Actual 0 Months Estimate

Schedule AMRP-9B

Line No.	Description	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	Cumulative TOTAL
1	Actual O&M Savings	\$0	\$0	(\$413,613)	(\$164,854)	(\$384,866)	(\$727,936)	(\$136,120)	\$0	\$0	\$0	(\$373,298)	\$0	(\$2,200,687)
2	Additional Agreed Upon O&M Savings	\$0	\$0	\$0	\$0	(\$365,134)	(\$272,064)	(\$1,113,880)	(\$1,250,000)	(\$1,250,000)	(\$1,250,000)	(\$1,626,702)	(\$2,000,000)	(\$9,127,780)
3	Total Reported O&M Savings	\$0	\$0	(\$413,613)	(\$164,854)	(\$750,000)	(\$1,000,000)	(\$1,250,000)	(\$1,250,000)	(\$1,250,000)	(\$1,250,000)	(\$2,000,000)	(\$2,000,000)	(\$11,328,467)
Incremental Expense/(Savings):														
		January	February	March	April	May	June	July	August	September	October	November	December	TOTAL
4	Leak Inspection	(\$80,032)	\$8,358	\$90,536	\$162,011	\$104,182	\$100,464	\$154,847	\$51,034	\$54,018	\$220,961	\$120,204	(\$22,701)	\$963,884
5	Leak Repair	\$75,431	\$113,715	\$310,706	\$220,117	\$259,868	(\$26,066)	(\$77,922)	\$98,411	\$164,196	\$149,439	\$965	(\$212,074)	\$1,076,784
6	General/Other	(\$126,060)	\$161,674	\$111,949	\$242,614	\$1,402,832	\$991,870	\$226,735	\$319,654	\$776,593	\$758,951	\$345,864	(\$252,332)	\$4,960,344
7	Supervision & Engineering	\$59,338	\$65,396	\$102,183	\$68,255	\$103,268	\$114,904	\$127,904	\$257,878	\$107,836	\$100,016	\$104,163	\$150,605	\$1,361,746
8	TOTAL Mains & Services Expense	(\$71,323)	\$349,143	\$615,374	\$692,997	\$1,870,149	\$1,181,172	\$431,565	\$726,976	\$1,102,643	\$1,229,367	\$571,197	(\$336,502)	\$8,362,758
Test Year Expense Level ⁽¹⁾														
9	Leak Inspection	\$202,133	\$156,017	\$154,055	\$185,647	\$212,884	\$196,915	\$241,942	\$281,053	\$230,309	\$192,442	(\$24,549)	\$120,334	\$2,149,182
10	Leak Repair	\$548,124	\$641,267	\$534,980	\$650,509	\$680,128	\$755,367	\$874,439	\$711,662	\$803,077	\$767,195	\$585,233	\$621,441	\$8,173,422
11	General/Other	\$338,892	\$434,983	\$437,127	\$329,398	\$304,082	\$342,196	\$263,877	\$258,585	\$287,745	\$337,369	\$425,779	\$566,243	\$4,326,276
12	Supervision & Engineering	\$225,767	\$281,907	\$216,338	\$228,861	\$215,945	\$195,483	\$160,105	\$28,245	\$185,237	\$210,218	\$200,847	\$201,941	\$2,350,894
13	TOTAL Mains & Services Expense	\$1,314,916	\$1,514,174	\$1,342,500	\$1,394,415	\$1,413,039	\$1,489,961	\$1,540,363	\$1,279,545	\$1,506,368	\$1,507,224	\$1,187,310	\$1,509,959	\$16,999,774
2019 Expense Level														
14	Leak Inspection	\$122,101	\$164,375	\$244,591	\$347,658	\$317,066	\$297,379	\$396,789	\$332,087	\$284,327	\$413,403	\$95,655	\$97,633	\$3,113,066
15	Leak Repair	\$623,555	\$754,982	\$845,686	\$870,626	\$939,996	\$729,301	\$796,517	\$810,073	\$967,273	\$916,634	\$586,198	\$409,367	\$9,250,206
16	General/Other	\$212,832	\$596,657	\$549,076	\$572,012	\$1,706,914	\$1,334,066	\$490,612	\$578,239	\$1,064,338	\$1,096,320	\$771,643	\$313,911	\$9,286,620
17	Supervision & Engineering	\$285,105	\$347,303	\$318,521	\$297,116	\$319,213	\$310,387	\$288,009	\$286,123	\$293,073	\$310,234	\$305,010	\$352,546	\$3,712,640
18	TOTAL Mains & Services Expense	\$1,243,593	\$1,863,317	\$1,957,874	\$2,087,412	\$3,283,188	\$2,671,133	\$1,971,928	\$2,006,521	\$2,609,011	\$2,736,591	\$1,758,507	\$1,173,457	\$25,362,532

(1) Test Year Expense Level per Case No. 08-0072-GA-AIR

Columbia Gas of Ohio, Inc.
Infrastructure Tracking Mechanism-Accelerated Mains Replacement Program
Case No. 19-1940-GA-RDR
Revenue Reconciliation

Schedule AMRP-10

**Line
No.**

1	Revenue Requirement Per Case No. 18-1701-GA-RDR	\$159,918,236
2	January - April 2019 Revenue Requirement	\$52,447,572
3	Revenue Recoveries January 2019 - April 2020	(\$213,015,015)
4	TOTAL (Over)/Under Collected	<u>(\$649,207)</u>

		Customers ⁽¹⁾			Rate			Revenue ⁽¹⁾			
		SGS	GS	LGS	SGS	GS	LGS	SGS	GS	LGS	TOTAL
5	January-19	1,434,303	39,969	303	\$6.33	\$81.47	\$2,374.66	\$9,079,138	\$3,256,274	\$719,522	\$13,054,934
6	February-19	1,439,952	40,020	302	\$6.33	\$81.47	\$2,374.66	\$9,114,896	\$3,260,429	\$717,147	\$13,092,473
7	March-19	1,442,111	40,123	298	\$6.33	\$81.47	\$2,374.66	\$9,128,563	\$3,268,821	\$707,649	\$13,105,032
8	April-19	1,443,124	40,037	297	\$6.33	\$81.47	\$2,374.66	\$9,134,975	\$3,261,814	\$705,274	\$13,102,063
9	May-19	1,438,467	40,003	294	\$6.71	\$75.17	\$2,441.62	\$9,652,114	\$3,007,026	\$717,836	\$13,376,975
10	June-19	1,436,196	39,871	293	\$6.71	\$75.17	\$2,441.62	\$9,636,875	\$2,997,103	\$715,395	\$13,349,373
11	July-19	1,430,592	39,715	295	\$6.71	\$75.17	\$2,441.62	\$9,599,272	\$2,985,377	\$720,278	\$13,304,927
12	August-19	1,426,453	39,663	293	\$6.71	\$75.17	\$2,441.62	\$9,571,500	\$2,981,468	\$715,395	\$13,268,362
13	September-19	1,419,257	39,580	293	\$6.71	\$75.17	\$2,441.62	\$9,523,214	\$2,975,229	\$715,395	\$13,213,838
14	October-19	1,419,778	40,386	294	\$6.71	\$75.17	\$2,441.62	\$9,526,710	\$3,035,816	\$717,836	\$13,280,362
15	November-19	1,432,210	40,598	294	\$6.71	\$75.17	\$2,441.62	\$9,610,129	\$3,051,752	\$717,836	\$13,379,717
16	December-19	1,443,319	40,746	291	\$6.71	\$75.17	\$2,441.62	\$9,684,670	\$3,062,877	\$710,511	\$13,458,059
17	January-20	1,442,198	40,787	298	\$6.71	\$75.17	\$2,441.62	\$9,677,149	\$3,065,959	\$727,603	\$13,470,710
18	February-20	1,448,110	40,827	299	\$6.71	\$75.17	\$2,441.62	\$9,716,818	\$3,068,966	\$730,044	\$13,515,828
19	March-20	1,449,270	40,904	297	\$6.71	\$75.17	\$2,441.62	\$9,724,602	\$3,074,754	\$725,161	\$13,524,517
20	April-20	1,448,808	40,824	298	\$6.71	\$75.17	\$2,441.62	\$9,721,502	\$3,068,740	\$727,603	\$13,517,845
											<u>\$213,015,015</u>

(1) Customers and Revenue based on Actuals for December 2019 YTD and Projections for January 2020 through April 2020.

Columbia Gas of Ohio, Inc.
Case No. 19-1940-GA-RDR
Computation of Projected Impact per Customer - AMRP
For Rates Effective May 2020

Schedule AMRP-11

Line No.	Description	Reference	Amount
1	Revenue Requirement Plus Over/Under from Case No. 18-1701-GA-RDR	Sch. AMRP-1 Line 31	\$193,022,072
	<u>Allocated Plant in Service per Case No. 08-0072-GA-AIR ⁽¹⁾</u>		
2	SGS Class		\$613,479
3	GS Class		\$187,259
4	LGS Class		\$47,039
5	TOTAL		<u>\$847,777</u>
	<u>Percent by Class</u>		
6	SGS Class	Line 2/Line 5	72.36%
7	GS Class	Line 3/Line 5	22.09%
8	LGS Class	Line 4/Line 5	5.55%
9	TOTAL		<u>100.00%</u>
	<u>Revenue Requirement Allocated to Each Class</u>		
10	SGS Class	Line 6 * Line 1	\$139,677,047
11	GS Class	Line 7 * Line 1	\$42,635,174
12	LGS Class	Line 8 * Line 1	\$10,709,851
13	TOTAL		<u>\$193,022,072</u>
	<u>Number of Projected Bills TME April 2021</u>		
14	SGS Class		17,296,373
15	GS Class		481,579
16	LGS Class		3,589
17	TOTAL		<u>17,781,541</u>
18	PROJECTED IMPACT PER MONTH - SGS CLASS		\$8.08
19	PROJECTED IMPACT PER MONTH - GS CLASS		\$88.53
20	PROJECTED IMPACT PER MONTH - LGS CLASS		\$2,984.08

(1) Source: Schedule E-3.2-1 per Case No. 08-0072-GA-AIR, Allocated Plant in Service for Distribution Plant Account 376, Mains

Columbia Gas of Ohio, Inc.

Infrastructure Tracking Mechanism-Accelerated Mains Replacement Program
Case No. 19-1940-GA-RDR
Calculation of Excess Deferred Tax Adjustment

SCHEDULE AMRP-12

LINE NO.	DESCRIPTION	REFERENCE	DEFERRED TAX - PROTECTED		DEFERRED TAX - NOT PROTECTED		TOTAL
			DEPRECIATION 1/	NOL	MIXED SERVICES	PISCC/PROPERTY	
	A	B	C 2/	D 2/	E 2/	F 2/	G = C + D + E+F
1	ADIT BALANCE BEFORE REDUCTION IN FEDERAL TAX RATE		(274,027,298)	54,866,278	(12,836,897)	(19,082,249)	(251,080,166)
2	ADIT BALANCE AFTER REDUCTION IN FEDERAL TAX RATE		(164,416,379)	32,919,767	(7,702,138)	(11,449,349)	(150,648,100)
3	CHANGE IN ADIT BALANCE	Ln 1 - Ln 2	(109,610,919)	21,946,511	(5,134,759)	(7,632,900)	(100,432,066)
4	AMORTIZATION - RATE BASE		(1,147,066)	596,957	(855,793)	(1,272,150)	(2,678,053)
5	TAX GROSS UP FACTOR	3/	1.265823	1.265823	1.265823	1.265823	
6	GROSS-UP AMOUNT	Ln 3 X Ln 4	(138,747,999)	27,780,394	(6,499,695)	(9,661,898)	(127,129,198)
7	AMORTIZATION - 2018 REVENUE REQUIREMENT		(1,451,983)	755,641	(1,083,282)	(1,610,316)	(3,389,940)
8	AMORTIZATION - 2019 REVENUE REQUIREMENT		(1,964,800)	755,641	(1,083,282)	(1,610,316)	(3,902,758)

NOTES:

1/ Representative level of amortization under the Average Rate Assumption Method [ARAM]

2/ Actual balance at December 31, 2017.

3/ Tax Gross-up Calculation:

A

B = 1-A

C = (.21/.79)

New Statutory Rate 21.0000%

79.0000%

Gross-up 0.265823

Columbia Gas of Ohio, Inc.
Infrastructure Tracking Mechanism-Accelerated Mains Replacement Program
Case No. 19-1940-GA-RDR
Computation of Excess Deferred Tax Balance

SCHEDULE AMRP-13

CALENDAR YEAR	LESS PASS BACK	BALANCE DECEMBER 31
2018		(100,432,066)
2019	(4,165,860)	(96,266,207)

STUDY – RIDER IRP (RISERS)

Columbia Gas of Ohio, Inc.
Infrastructure Tracking Mechanism - Riser Program
Case No. 19-1940-GA-RDR
Revenue Requirement Calculation

Data: 2019 - 12 Months Actual 0 Month Estimates

Schedule R-1

Line No.	Actual Through December 31, 2018	Activity Through December 31, 2019	Total As Of December 31, 2019	Reference
Return on Investment				
1 Plant In-Service				
2 Additions	\$384,001,781	\$25,528,736	\$409,530,517	Schedule 2
3 Retirements	0	0	0	Schedule 4
4 Total Plant In-Service	<u>\$384,001,781</u>	<u>\$25,528,736</u>	<u>\$409,530,517</u>	Line 2 + Line 3
Less: Accumulated Provision for Depreciation				
5 Depreciation Expense	\$81,090,072	\$12,755,369	\$93,845,441	Schedule 5
6 Cost of Removal	0	0	0	Schedule 3
7 Retirements	0	0	0	Schedule 4
8 Total Accumulated Provision for Depreciation	<u>\$81,090,072</u>	<u>\$12,755,369</u>	<u>\$93,845,441</u>	Lines 5 + 6 + 7
9 Net Deferred Plant Depreciation	\$7,589,667	\$488,662	\$8,078,330	Schedule 5
10 Net Deferred PISCC	14,051,536	756,655	14,808,191	Schedule 6
11 Net Deferred Property Taxes	2,367,488	135,359	2,502,846	Schedule 7
12 Excess Deferred Tax Liability	(25,185,916)	963,701	(24,222,215)	Schedule 13
13 Deferred Taxes on PISCC	(2,950,823)	(158,898)	(3,109,720)	(Line 10 * 21%)
14 Deferred Taxes on Property Taxes	(497,172)	(28,425)	(525,598)	(Line 11 * 21%)
15 Deferred Taxes on Liberalized Depreciation	<u>(35,539,331)</u>	<u>(336,336)</u>	<u>(35,875,667)</u>	Schedule 8
16 Net Rate Base	\$262,747,157	14,594,086	\$277,341,243	Line 4 - Line 8 + Lines 9 through 15
17 Approved Pre-tax Rate of Return	9.52%		9.52%	Joint Stipulation & Recommendation Case No. 08-0072-GA-AIR
18 Annualized Return on Rate Base	\$25,013,529	1,389,357	\$26,402,886	Line 16 * Line 17
Operating Expenses				
19 Annualized Depreciation	12,288,057	816,920	13,104,977	Schedule 5
20 Annualized Deferred Depreciation Amortization	294,636	24,824	319,461	Schedule 5
21 Annualized PISCC Amortization	546,847	41,312	588,158	Schedule 6
22 Annualized Property Tax Expense	7,131,056	292,204	7,423,260	Schedule 7
23 Deferred Property Tax Expense Amortization	91,219	7,186	98,405	Schedule 7
24 Operation & Maintenance Expense	0	0	0	Schedule 9
25 Revenue Requirement	<u>\$45,365,344</u>	<u>\$2,571,803</u>	<u>\$47,937,146.38</u>	Lines 18 through 24
26 Prior Year's (Over)/Under Recovered Balance	(48,251)	82,988	34,738	Schedule 10
27 Annual Excess ADIT Pass Back	(784,205)	(123,354)	(907,559)	Schedule 12
28 Retroactive Tax Adjustment - Rate	0	-	0	
29 Retroactive ADIT Adjustment	(1,045,607)	1,045,607	0	
30 TOTAL Amount to be collected beginning May 2020	<u>\$43,487,281</u>	<u>\$3,577,044</u>	<u>\$47,064,325</u>	Line 25 through Line 29

Columbia Gas of Ohio, Inc.
Infrastructure Tracking Mechanism - Riser Program
Case No. 19-1940-GA-RDR
Plant Additions by Month

Data: 2019 - 12 Months Actual 0 Month Estimates

Schedule R-2

Line No.	Description	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	Cumulative Total
1	380.12 Risers	\$0	\$35,132,630	\$43,503,089	\$53,726,962	\$11,918,184	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$144,280,865
2	380.13 Services	\$0	\$9,658,514	\$23,031,528	\$21,907,660	\$24,861,956	\$22,420,702	\$21,222,240	\$21,577,045	\$20,584,848	\$21,197,546	\$24,341,381	\$28,917,496	\$25,528,736	\$265,249,652
3	TOTAL Balance	\$0	\$44,791,144	\$66,534,617	\$75,634,622	\$36,780,140	\$22,420,702	\$21,222,240	\$21,577,045	\$20,584,848	\$21,197,546	\$24,341,381	\$28,917,496	\$25,528,736	\$409,530,517
Additions by Month		January	February	March	April	May	June	July	August	September	October	November	December	TOTAL	
4	380.12 Risers	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5	380.13 Service Lines	\$2,283,477	\$1,619,037	\$2,845,243	\$2,836,068	\$5,150,818	\$2,422,121	\$2,544,615	(\$152,541)	\$1,826,546	\$1,562,489	\$1,567,189	\$1,023,674	\$25,528,736	
6	TOTAL Additions	\$2,283,477	\$1,619,037	\$2,845,243	\$2,836,068	\$5,150,818	\$2,422,121	\$2,544,615	(\$152,541)	\$1,826,546	\$1,562,489	\$1,567,189	\$1,023,674	\$25,528,736	
Cumulative Additions by Month															
7	Risers Cumulative Balance	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
8	Service Lines Cumulative Balance	\$2,283,477	\$3,902,514	\$6,747,757	\$9,583,825	\$14,734,644	\$17,156,764	\$19,701,379	\$19,548,839	\$21,375,385	\$22,937,873	\$24,505,062	\$25,528,736		
9	TOTAL Cumulative Plant Additions	\$2,283,477	\$3,902,514	\$6,747,757	\$9,583,825	\$14,734,644	\$17,156,764	\$19,701,379	\$19,548,839	\$21,375,385	\$22,937,873	\$24,505,062	\$25,528,736		

**Columbia Gas of Ohio, Inc.
Infrastructure Tracking Mechanism - Riser Program
Case No. 19-1940-GA-RDR
Cost of Removal by Month**

Data: 2019 - 12 Months Actual 0 Month Estimates

Schedule R-3[illegible]

Columbia Gas of Ohio, Inc.
Infrastructure Tracking Mechanism - Riser Program
Case No. 19-1940-GA-RDR
Original Cost Retired by Month

Data: 2019 - 12 Months Actual 0 Month Estimates

Schedule R-4

[illegible]

Columbia Gas of Ohio, Inc.
Infrastructure Tracking Mechanism - Riser Program
Case No. 19-1940-GA-RDR
Provision for Plant Depreciation

Data: 2019 - 12 Months Actual 0 Month Estimates

Schedule R-5

Line No.	Description	Beginning Balance	January	February	March	April	May	June	July	August	September	October	November	December	Ending Balance
2019 Depreciation Expense on Prior Year's Investment:															
1	2008 380.12 Risers		\$93,687	\$93,687	\$93,687	\$93,687	\$93,687	\$93,687	\$93,687	\$93,687	\$93,687	\$93,687	\$93,687	\$93,687	\$93,687
2	2008 380.13 Services		\$25,756	\$25,756	\$25,756	\$25,756	\$25,756	\$25,756	\$25,756	\$25,756	\$25,756	\$25,756	\$25,756	\$25,756	\$25,756
3	TOTAL Provision for Plant Depreciation		\$119,443	\$119,443	\$119,443	\$119,443	\$119,443	\$119,443	\$119,443	\$119,443	\$119,443	\$119,443	\$119,443	\$119,443	\$119,443
2019 Depreciation Expense on Prior Year's Investment:															
4	2009 380.12 Risers		\$116,008	\$116,008	\$116,008	\$116,008	\$116,008	\$116,008	\$116,008	\$116,008	\$116,008	\$116,008	\$116,008	\$116,008	\$116,008
5	2009 380.13 Services		\$61,417	\$61,417	\$61,417	\$61,417	\$61,417	\$61,417	\$61,417	\$61,417	\$61,417	\$61,417	\$61,417	\$61,417	\$61,417
6	TOTAL Provision for Plant Depreciation		\$177,426	\$177,426	\$177,426	\$177,426	\$177,426	\$177,426	\$177,426	\$177,426	\$177,426	\$177,426	\$177,426	\$177,426	\$177,426
2019 Depreciation Expense on Prior Year's Investment:															
7	2010 380.12 Risers		\$143,272	\$143,272	\$143,272	\$143,272	\$143,272	\$143,272	\$143,272	\$143,272	\$143,272	\$143,272	\$143,272	\$143,272	\$143,272
8	2010 380.13 Services		\$58,420	\$58,420	\$58,420	\$58,420	\$58,420	\$58,420	\$58,420	\$58,420	\$58,420	\$58,420	\$58,420	\$58,420	\$58,420
9	TOTAL Provision for Plant Depreciation		\$201,692	\$201,692	\$201,692	\$201,692	\$201,692	\$201,692	\$201,692	\$201,692	\$201,692	\$201,692	\$201,692	\$201,692	\$201,692
2019 Depreciation Expense on Prior Year's Investment:															
10	2011 380.12 Risers		\$31,782	\$31,782	\$31,782	\$31,782	\$31,782	\$31,782	\$31,782	\$31,782	\$31,782	\$31,782	\$31,782	\$31,782	\$31,782
11	2011 380.13 Services		\$66,299	\$66,299	\$66,299	\$66,299	\$66,299	\$66,299	\$66,299	\$66,299	\$66,299	\$66,299	\$66,299	\$66,299	\$66,299
12	TOTAL Provision for Plant Depreciation		\$98,080	\$98,080	\$98,080	\$98,080	\$98,080	\$98,080	\$98,080	\$98,080	\$98,080	\$98,080	\$98,080	\$98,080	\$98,080
2019 Depreciation Expense on Prior Year's Investment:															
13	2012 380.12 Risers		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14	2012 380.13 Services		\$59,789	\$59,789	\$59,789	\$59,789	\$59,789	\$59,789	\$59,789	\$59,789	\$59,789	\$59,789	\$59,789	\$59,789	\$59,789
15	TOTAL Provision for Plant Depreciation		\$59,789	\$59,789	\$59,789	\$59,789	\$59,789	\$59,789	\$59,789	\$59,789	\$59,789	\$59,789	\$59,789	\$59,789	\$59,789
2019 Depreciation Expense on Prior Year's Investment:															
16	2013 380.12 Risers		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
17	2013 380.13 Services		\$56,593	\$56,593	\$56,593	\$56,593	\$56,593	\$56,593	\$56,593	\$56,593	\$56,593	\$56,593	\$56,593	\$56,593	\$56,593
18	TOTAL Provision for Plant Depreciation		\$56,593	\$56,593	\$56,593	\$56,593	\$56,593	\$56,593	\$56,593	\$56,593	\$56,593	\$56,593	\$56,593	\$56,593	\$56,593
2019 Depreciation Expense on Prior Year's Investment:															
19	2014 380.12 Risers		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
20	2014 380.13 Services		\$57,539	\$57,539	\$57,539	\$57,539	\$57,539	\$57,539	\$57,539	\$57,539	\$57,539	\$57,539	\$57,539	\$57,539	\$57,539
21	TOTAL Provision for Plant Depreciation		\$57,539	\$57,539	\$57,539	\$57,539	\$57,539	\$57,539	\$57,539	\$57,539	\$57,539	\$57,539	\$57,539	\$57,539	\$57,539
2019 Depreciation Expense on Prior Year's Investment:															
22	2015 380.12 Risers		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
23	2015 380.13 Services		\$54,893	\$54,893	\$54,893	\$54,893	\$54,893	\$54,893	\$54,893	\$54,893	\$54,893	\$54,893	\$54,893	\$54,893	\$54,893
24	TOTAL Provision for Plant Depreciation		\$54,893	\$54,893	\$54,893	\$54,893	\$54,893	\$54,893	\$54,893	\$54,893	\$54,893	\$54,893	\$54,893	\$54,893	\$54,893
2019 Depreciation Expense on Prior Year's Investment:															
25	2016 380.12 Risers		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
26	2016 380.13 Services		\$56,527	\$56,527	\$56,527	\$56,527	\$56,527	\$56,527	\$56,527	\$56,527	\$56,527	\$56,527	\$56,527	\$56,527	\$56,527
27	TOTAL Provision for Plant Depreciation		\$56,527	\$56,527	\$56,527	\$56,527	\$56,527	\$56,527	\$56,527	\$56,527	\$56,527	\$56,527	\$56,527	\$56,527	\$56,527
2019 Depreciation Expense on Prior Year's Investment:															
28	2017 380.12 Risers		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
29	2017 380.13 Services		\$64,910	\$64,910	\$64,910	\$64,910	\$64,910	\$64,910	\$64,910	\$64,910	\$64,910	\$64,910	\$64,910	\$64,910	\$64,910
30	TOTAL Provision for Plant Depreciation		\$64,910	\$64,910	\$64,910	\$64,910	\$64,910	\$64,910	\$64,910	\$64,910	\$64,910	\$64,910	\$64,910	\$64,910	\$64,910
2019 Depreciation Expense on Prior Year's Investment:															
31	2018 380.12 Risers		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
32	2018 380.13 Services		\$77,113	\$77,113	\$77,113	\$77,113	\$77,113	\$77,113	\$77,113	\$77,113	\$77,113	\$77,113	\$77,113	\$77,113	\$77,113
33	TOTAL Provision for Plant Depreciation		\$77,113	\$77,113	\$77,113	\$77,113	\$77,113	\$77,113	\$77,113	\$77,113	\$77,113	\$77,113	\$77,113	\$77,113	\$77,113
2019 Depreciation Expense on Current Year's Investment:															
34	2019 380.12 Risers		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
35	2019 380.13 Services		\$3,045	\$8,248	\$14,200	\$21,775	\$32,425	\$42,522	\$49,144	\$52,334	\$54,566	\$59,084	\$63,257	\$66,712	\$66,712
36	TOTAL Provision for Plant Depreciation		\$3,045	\$8,248	\$14,200	\$21,775	\$32,425	\$42,522	\$49,144	\$52,334	\$54,566	\$59,084	\$63,257	\$66,712	\$66,712
TOTAL ACCUMULATED DEPRECIATION															
37	Risers Accumulated Depreciation	\$42,082,667	\$42,467,416	\$42,852,165	\$43,236,914	\$43,621,663	\$44,006,412	\$44,391,161	\$44,775,910	\$45,160,659	\$45,545,408	\$45,930,157	\$46,314,906	\$46,699,655	
38	Service Lines Accumulated Depreciation	\$39,007,405	\$39,649,705	\$40,297,209	\$40,950,665	\$41,611,696	\$42,283,377	\$42,965,154	\$43,653,554	\$44,345,144	\$45,038,965	\$45,737,305	\$46,439,818	\$47,145,786	
39	TOTAL Accumulated Plant Depreciation	\$81,090,072	\$82,117,121	\$83,149,374	\$84,187,579	\$85,233,359	\$86,289,789	\$87,356,315	\$88,429,464	\$89,505,803	\$90,584,373	\$91,667,462	\$92,754,724	\$93,845,441	

	Beginning Balance	January	February	March	April	May	June	July	August	September	October	November	December	Ending Balance
40	Risers-Deferred Depreciation	\$3,426,557	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,426,557
41	Service Lines-Deferred Depreciation	\$5,780,822	\$80,158	\$85,361	\$91,314	\$98,889	\$32,425	\$42,522	\$49,144	\$52,334	\$54,566	\$59,084	\$63,257	\$66,712
42	Amortization	(\$1,617,712)	(\$22,670)	(\$22,670)	(\$22,670)	(\$22,670)	(\$24,553)	(\$24,553)	(\$24,553)	(\$24,553)	(\$24,553)	(\$24,553)	(\$24,553)	(\$24,553)
43	Cumulative Balance	\$7,589,667	\$57,488	\$62,692	\$68,644	\$76,219	\$7,872	\$17,969	\$24,591	\$27,781	\$30,013	\$34,531	\$38,704	\$42,159

ANNUALIZED PLANT DEPRECIATION EXPENSE:

	2019
44	Cumulative Riser Additions
45	Cumulative Service Additions
46	TOTAL Cumulative Plant Additions
47	Depreciation Rate
48	Annualized Depreciation

ANNUALIZED DEFERRED PLANT DEPRECIATION AMORTIZATION:

	2019
	Cumulative Deferred Depreciation- Risers
	Cumulative Deferred Depreciation- Service
	TOTAL Cumulative Deferred Plant Depreciation
	Depreciation Rate
	Annualized Deferred Plant Depreciation Amortization

Columbia Gas of Ohio, Inc.
Infrastructure Tracking Mechanism - Riser Program
Case No. 19-1940-GA-RDR
Post in Service Carrying Cost

Data: 2019 - 12 Months Actual 0 Month Estimates

Schedule R-6

Line No.	Description	Beginning Balance	January	February	March	April	May	June	July	August	September	October	November	December	TOTAL
<u>2019 PISCC Prior Year's Investment:</u>															
1	2018 380.12 Risers		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2	2018 380.13 Services		\$122,417	\$122,417	\$122,417	\$121,213	\$121,213	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$609,677
3	TOTAL PISCC		\$122,417	\$122,417	\$122,417	\$121,213	\$121,213	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$609,677
<u>2019 PISCC Current Year's Investment:</u>															
4	2019 380.12 Risers		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5	2019 380.13 Service Lines		\$0	\$9,667	\$16,521	\$28,284	\$40,172	\$61,763	\$71,915	\$82,582	\$81,942	\$89,598	\$96,148	\$102,717	\$681,309
6	TOTAL PISCC		\$0	\$9,667	\$16,521	\$28,284	\$40,172	\$61,763	\$71,915	\$82,582	\$81,942	\$89,598	\$96,148	\$102,717	\$681,309
<u>CUMULATIVE PISCC Additions:</u>															
7	Risers Cumulative PISCC		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
8	Service Lines Cumulative PISCC		\$122,417	\$254,502	\$393,440	\$542,936	\$704,321	\$766,084	\$837,999	\$920,581	\$1,002,523	\$1,092,122	\$1,188,269	\$1,290,987	
9	TOTAL Accumulated PISCC		\$122,417	\$254,502	\$393,440	\$542,936	\$704,321	\$766,084	\$837,999	\$920,581	\$1,002,523	\$1,092,122	\$1,188,269	\$1,290,987	

		Beginning Balance	January	February	March	April	May	June	July	August	September	October	November	December	TOTAL
<u>DEFERRED PISCC:</u>															
10	Risers-Deferred PISCC	\$6,552,012	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$6,552,012
11	Service Lines-Deferred PISCC	\$10,536,950	\$122,417	\$132,084	\$138,938	\$149,497	\$161,385	\$61,763	\$71,915	\$82,582	\$81,942	\$89,598	\$96,148	\$102,717	\$11,827,936
12	Amortization-Deferred PISCC	(\$3,037,426)	(\$42,442)	(\$42,442)	(\$42,442)	(\$42,442)	(\$45,571)	(\$45,571)	(\$45,571)	(\$45,571)	(\$45,571)	(\$45,571)	(\$45,571)	(\$45,571)	(\$3,571,757)
13	Cumulative Balance PISCC	\$14,051,536	\$79,976	\$89,642	\$96,496	\$107,055	\$115,814	\$16,192	\$26,345	\$37,011	\$36,372	\$44,028	\$50,577	\$57,146	\$14,808,191

ANNUALIZED PISCC AMORTIZATION:

		2019
14	Cumulative PISCC Additions-Risers	\$6,552,012
15	Cumulative PISCC Additions-Service Lines	\$11,827,936
16	TOTAL Cumulative PISCC Additions	\$18,379,948
17	Depreciation Rate	3.20%
18	Annualized PISCC Amortization	\$588,158

Columbia Gas of Ohio, Inc.
Infrastructure Tracking Mechanism - Riser Program
Case No. 19-1940-GA-RDR
Annualized Property Tax Expense Calculation

Data: 2019 - 12 Months Actual 0 Month Estimates

Schedule R-7

Line No.	Description	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	TOTAL
1	Annual Investment as of December 31 of prior year ⁽¹⁾	\$48,047,547	\$66,534,617	\$75,634,622	\$36,780,140	\$22,420,702	\$21,222,240	\$21,577,045	\$20,584,848	\$21,197,546	\$24,341,381	\$28,917,496	\$25,528,736	
2	Percent Good ⁽²⁾	61.70%	65.00%	68.30%	71.70%	75.00%	78.30%	81.70%	85.00%	88.30%	91.70%	95.00%	98.30%	
3	Taxable Value	\$29,645,336	\$43,247,501	\$51,658,447	\$26,371,360	\$16,815,527	\$16,617,014	\$17,628,446	\$17,497,121	\$18,717,433	\$22,321,046	\$27,471,621	\$25,094,748	
4	Valuation Percentage	25.00%	25.00%	25.00%	25.00%	25.00%	25.00%	25.00%	25.00%	25.00%	25.00%	25.00%	25.00%	
5	Total Taxable Value	\$7,411,334	\$10,811,875	\$12,914,612	\$6,592,840	\$4,203,882	\$4,154,254	\$4,407,111	\$4,374,280	\$4,679,358	\$5,580,262	\$6,867,905	\$6,273,687	
6	Average Property Tax Rate per \$1,000 of Valuation	\$94.84	\$94.84	\$94.84	\$94.84	\$94.84	\$94.84	\$94.84	\$94.84	\$94.84	\$94.84	\$94.84	\$94.84	
7	Property Tax	\$702,891	\$1,025,398	\$1,224,822	\$625,265	\$398,696	\$393,989	\$417,970	\$414,857	\$443,790	\$529,232	\$651,352	\$594,996	\$7,423,260

⁽¹⁾ Annual Investment = Plant Additions - Original Cost Retired

⁽²⁾ Columbia's Annual Report, Schedule C - 30 Year Class Life Distribution Plant

Line No.	Description	Beginning Balance	January	February	March	April	May	June	July	August	September	October	November	December	Ending Balance
Deferred Property Tax Expense Calculation															
8	Deferral ⁽³⁾	\$2,850,590	\$56,141	\$56,141	\$56,141	\$56,141									\$3,075,155
9	Amortization	(\$483,103)	(\$7,098)	(\$7,098)	(\$7,098)	(\$7,098)	(\$7,602)	(\$7,602)	(\$7,602)	(\$7,602)	(\$7,602)	(\$7,602)	(\$7,602)	(\$7,602)	(\$572,309)
10	Net Deferral Balance	\$2,367,488	\$49,043	\$49,043	\$49,043	\$49,043	(\$7,602)	(\$7,602)	(\$7,602)	(\$7,602)	(\$7,602)	(\$7,602)	(\$7,602)	(\$7,602)	\$2,502,846

⁽³⁾ Deferred property taxes are based off of the 2019 Property Tax Expense shown on Schedule R-7, Case No. 18-1701-GA-RDR

Annualized Property Tax Amortization:

	2019
11 Cumulative Deferred Property Tax Expense	\$3,075,155
12 Depreciation Rate	3.20%
13 Annual Deferred Property Tax Amortization	\$98,405

Columbia Gas of Ohio, Inc.
Infrastructure Tracking Mechanism - Riser Program
Case No. 19-1940-GA-RDR
Deferred Tax - Liberalized Depreciation

Data: 2019 - 12 Months Actual 0 Month Estimates

Schedule R-8

Line No.	Description	2008	2009	2010	2011	2012	2013	2014	2015	2016	Jan - Sep 2017	Oct - Dec 2017	2018	2019	Cumulative TOTAL
1	Plant Additions	\$44,791,144	\$66,534,617	\$75,634,622	\$36,780,140	\$22,420,702	\$21,222,240	\$21,577,045	\$20,584,848	\$21,197,546	\$15,136,127	\$9,205,254	\$28,917,496	\$25,528,736	
2	Depreciation Expense-Plant	\$376,399	\$2,399,805	\$4,591,160	\$6,586,846	\$7,518,771	\$8,189,246	\$8,899,944	\$9,556,722	\$10,243,533	\$8,111,294	\$2,807,035	\$11,809,317	\$12,755,369	
3	MACRS Depn/Amort (Calculated Below)	\$2,239,557	\$7,581,890	\$66,067,499	\$47,889,523	\$22,687,769	\$21,438,267	\$21,634,638	\$21,299,051	\$22,232,828	\$18,934,940	\$9,205,254	\$15,943,767	\$16,939,453	
4	Difference between Book Depn & Tax Depn	(\$1,863,158)	(\$5,182,085)	(\$61,476,339)	(\$41,302,677)	(\$15,168,998)	(\$13,249,021)	(\$12,734,693)	(\$11,742,329)	(\$11,989,296)	(\$10,823,646)	(\$6,398,219)	(\$4,134,450)	(\$4,184,084)	
5	Federal Income Tax Rate	21%	21%	21%	21%	21%	21%	21%	21%	21%	21%	21%	21%	21%	
6	Deferred Tax-Liberalized Depreciation	(\$391,263)	(\$1,088,238)	(\$12,910,031)	(\$8,673,562)	(\$3,185,490)	(\$2,782,294)	(\$2,674,286)	(\$2,465,889)	(\$2,517,752)	(\$2,272,966)	(\$1,343,626)	(\$868,234)	(\$878,658)	(\$42,052,289)
7	NOL Attributable to Deferred Taxes	\$0	\$0	\$3,597,152	\$73,397	\$1,141,973	(\$228,497)	\$807,909	(\$1,647,666)	\$1,602,841	\$463,684	\$0	(\$176,493)	\$542,322	\$6,176,622
8	Total Deferred Taxes	(\$391,263)	(\$1,088,238)	(\$9,312,879)	(\$8,600,165)	(\$2,043,517)	(\$3,010,792)	(\$1,866,377)	(\$4,113,555)	(\$914,911)	(\$1,809,282)	(\$1,343,626)	(\$1,044,727)	(\$336,336)	(\$35,875,667)
		2008	2009	2010	2011	2012	2013	2014	2015	2016	Jan - Sep 2017	Oct - Dec 2017	2018	2019	TOTAL
9	2008	\$2,239,557													\$2,239,557
10	2009	\$4,255,159	\$3,326,731												\$7,581,890
11	2010	\$3,829,643	\$6,320,789	\$55,917,068											\$66,067,499
12	2011	\$3,448,918	\$5,688,710	\$1,971,755	\$36,780,140										\$47,889,523
13	2012	\$3,104,026	\$5,123,166	\$1,774,580		\$12,685,998									\$22,687,769
14	2013	\$2,790,488	\$4,610,849	\$1,598,160		\$730,128	\$11,708,642								\$21,438,267
15	2014	\$2,642,677	\$4,145,107	\$1,438,344		\$675,310	\$713,545	\$12,019,655							\$21,634,638
16	2015	\$2,642,677	\$3,925,542	\$1,293,056		\$624,740	\$659,972	\$716,829	\$11,436,234						\$21,299,051
17	2016	\$2,647,157	\$3,925,542	\$1,224,564		\$577,812	\$610,551	\$663,010	\$686,170	\$11,898,024					\$22,232,828
18	2017	\$2,642,677	\$3,932,196	\$1,224,564		\$534,524	\$564,688	\$613,361	\$634,652	\$697,488	\$8,090,789	\$9,205,254			\$28,140,194
19	2018	\$2,647,157	\$3,925,542	\$1,226,639		\$494,371	\$522,383	\$567,287	\$587,127	\$645,121			\$4,799,721		\$15,943,767
20	2019	\$2,642,677	\$3,932,196	\$1,224,564		\$457,354	\$483,143	\$524,788	\$543,024	\$596,812	\$488,745		\$1,808,896	\$4,237,255	\$16,939,453
21	2020	\$2,647,157	\$3,925,542	\$1,226,639		\$451,286	\$446,966	\$485,366	\$502,342	\$551,981	\$452,146		\$1,673,085	\$1,596,916	\$13,959,426
22	2021	\$2,642,677	\$3,932,196	\$1,224,564		\$451,185	\$441,036	\$449,024	\$464,607	\$510,628	\$418,182		\$1,547,797	\$1,477,020	\$13,558,916
23	2022	\$2,647,157	\$3,925,542	\$1,226,639		\$451,286	\$440,937	\$443,066	\$429,819	\$472,271	\$386,853		\$1,431,531	\$1,366,415	\$13,221,515
24	2023	\$1,321,339	\$3,932,196	\$1,224,564		\$451,185	\$441,036	\$442,966	\$424,115	\$436,908	\$357,793		\$1,324,285	\$1,263,774	\$11,620,161
25	2024		\$1,962,771	\$1,226,639		\$451,286	\$440,937	\$443,066	\$424,020	\$431,111	\$331,003		\$1,224,807	\$1,169,096	\$8,104,736
26	2025			\$612,282		\$451,185	\$441,036	\$442,966	\$424,115	\$431,015	\$326,611		\$1,133,097	\$1,081,275	\$5,343,582
27	2026					\$451,286	\$440,937	\$443,066	\$424,020	\$431,111	\$326,538		\$1,118,062	\$1,000,313	\$4,635,333
28	2027					\$451,185	\$441,036	\$442,966	\$424,115	\$431,015	\$326,611		\$1,117,812	\$987,040	\$4,621,779
29	2028					\$451,286	\$440,937	\$443,066	\$424,020	\$431,111	\$326,538		\$1,118,062	\$986,819	\$4,621,839
30	2029					\$451,185	\$441,036	\$442,966	\$424,115	\$431,015	\$326,611		\$1,117,812	\$987,040	\$4,621,779
31	2030					\$451,286	\$440,937	\$443,066	\$424,020	\$431,111	\$326,538		\$1,118,062	\$986,819	\$4,621,839
32	2031					\$451,185	\$441,036	\$442,966	\$424,115	\$431,015	\$326,611		\$1,117,812	\$987,040	\$4,621,779
33	2032					\$225,643	\$440,937	\$443,066	\$424,020	\$431,111	\$326,538		\$1,118,062	\$986,819	\$4,396,196
34	2033						\$220,518	\$442,966	\$424,115	\$431,015	\$326,611		\$1,117,812	\$987,040	\$3,950,077
35	2034							\$221,533	\$424,020	\$431,111	\$326,538		\$1,118,062	\$986,819	\$3,508,083
36	2035								\$212,058	\$431,015	\$326,611		\$1,117,812	\$987,040	\$3,074,535
37	2036									\$215,556	\$326,538		\$1,118,062	\$986,819	\$2,646,974
38	2037										\$163,305		\$1,117,812	\$987,040	\$2,268,157
39	2038												\$559,031	\$986,819	\$1,545,850
40	2039													\$493,520	\$493,520
41	TOTAL	\$44,791,144	\$66,534,617	\$75,634,621	\$36,780,140	\$22,420,702	\$21,222,240	\$21,577,045	\$20,584,848	\$21,197,546	\$15,136,127	\$9,205,254	\$28,917,496	\$25,528,736	\$409,530,516

Columbia Gas of Ohio, Inc.
Infrastructure Tracking Mechanism - Riser Program
Case No. 19-1940-GA-RDR
O&M Expenses

Data: 2019 - 12 Months Actual 0 Month Estimates

Schedule R-9

Line No.	Description	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	Cumulative TOTAL
1	O&M Expenses	\$5,164,926	\$1,276,134	\$227,552	\$223,460	\$123,830	\$104,138	\$32,651	\$0	\$0	\$0	\$0	\$0	\$0	\$7,152,691
	Expenses:	January	February	March	April	May	June	July	August	September	October	November	December	TOTAL	
2	Riser Identification Costs	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3	Riser Education Costs	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4	Misc. Riser Deferrals	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5	2008 Education Expense ⁽¹⁾	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6	TOTAL	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

(1) Per Opinion and Order in Case No. 09-006-GA-UNC, Customer Education expenses incurred in 2008 should be amortized over four years.

Columbia Gas of Ohio, Inc.
Infrastructure Tracking Mechanism - Riser Program
Case No. 19-1940-GA-RDR
Revenue Reconciliation

Schedule R-10

**Line
No.**

1	Revenue Requirement Per Case No. 18-1701-GA-RDR	\$43,487,281
2	January - April 2019 Revenue Requirement	\$13,834,759
3	Revenue Recoveries January 2019 - April 2020	(\$57,287,303)
4	TOTAL (Over)/Under Collected	<u>\$34,738</u>

		Customers ⁽¹⁾		Rate		Revenue ⁽¹⁾		
		SGS	GS	SGS	GS	SGS	GS	TOTAL
5	January-19	1,434,303	39,969	\$2.31	\$3.20	\$3,313,240	\$127,901	\$3,441,141
6	February-19	1,439,952	40,020	\$2.31	\$3.20	\$3,326,289	\$128,064	\$3,454,353
7	March-19	1,442,111	40,123	\$2.31	\$3.20	\$3,331,276	\$128,394	\$3,459,670
8	April-19	1,443,124	40,037	\$2.31	\$3.20	\$3,333,616	\$128,118	\$3,461,735
9	May-19	1,438,467	40,003	\$2.44	\$2.93	\$3,509,859	\$117,209	\$3,627,068
10	June-19	1,436,196	39,871	\$2.44	\$2.93	\$3,504,318	\$116,822	\$3,621,140
11	July-19	1,430,592	39,715	\$2.44	\$2.93	\$3,490,644	\$116,365	\$3,607,009
12	August-19	1,426,453	39,663	\$2.44	\$2.93	\$3,480,545	\$116,213	\$3,596,758
13	September-19	1,419,257	39,580	\$2.44	\$2.93	\$3,462,987	\$115,969	\$3,578,956
14	October-19	1,419,778	40,386	\$2.44	\$2.93	\$3,464,258	\$118,331	\$3,582,589
15	November-19	1,432,210	40,598	\$2.44	\$2.93	\$3,494,592	\$118,952	\$3,613,545
16	December-19	1,443,319	40,746	\$2.44	\$2.93	\$3,521,698	\$119,386	\$3,641,084
17	January-20	1,442,198	40,787	\$2.44	\$2.93	\$3,518,963	\$119,506	\$3,638,469
18	February-20	1,448,110	40,827	\$2.44	\$2.93	\$3,533,388	\$119,623	\$3,653,012
19	March-20	1,449,270	40,904	\$2.44	\$2.93	\$3,536,219	\$119,849	\$3,656,068
20	April-20	1,448,808	40,824	\$2.44	\$2.93	\$3,535,092	\$119,614	\$3,654,706
								<u>\$57,287,303</u>

(1) Customers and Revenue based on Actuals for December 2019 YTD and Projections for January 2020 through April 2020.

Columbia Gas of Ohio, Inc.
Case No. 19-1940-GA-RDR
Computation of Projected Impact per Customer - Riser Program
For Rates Effective May 2020

Schedule R-11

Line No.	Description	Reference	Amount
1	Revenue Requirement Plus Over/Under from Case No. 18-1701-GA-RDR	Sch R-1 Line 27	\$47,064,325
	<u>Allocated Plant in Service per Case No. 08-0072-GA-AIR ⁽¹⁾</u>		
2	SGS Class		\$473,882
3	GS Class		\$15,515
4	TOTAL		<u>\$489,397</u>
	<u>Percent by Class</u>		
5	SGS Class	Line 2/Line 4	96.83%
6	GS Class	Line 3/Line 4	3.17%
7	TOTAL		<u>100.00%</u>
	<u>Revenue Requirement Allocated to Each Class</u>		
8	SGS Class	Line 5 * Line 1	\$45,572,279
9	GS Class	Line 6 * Line 1	\$1,492,046
10	TOTAL		<u>\$47,064,325</u>
	<u>Number of Projected Bills TME April 2021</u>		
11	SGS Class		17,296,373
12	GS Class		481,579
13	TOTAL		<u>17,777,952</u>
14	PROJECTED IMPACT PER MONTH - SGS CLASS		\$2.63
15	PROJECTED IMPACT PER MONTH - GS CLASS		\$3.10

(1) Source: Schedule E-3.2-1 per Case No. 08-0072-GA-AIR, Allocated Plant in Service for Distribution Plant Account 380, Services

Columbia Gas of Ohio, Inc.
Infrastructure Tracking Mechanism - Riser Program
Case No. 19-1940-GA-RDR
Calculation of Excess Deferred Tax Adjustment

SCHEDULE R-12

LINE NO.	DESCRIPTION	REFERENCE	DEFERRED TAX - PROTECTED		DEFERRED TAX - NOT PROTECTED		TOTAL
			DEPRECIATION	NOL	MIXED SERVICES	PISCC/PROPERTY	
	A	B	C 2/	D 2/	E 2/	F 2/	G = C + D + E+F
1	ADIT BALANCE BEFORE REDUCTION IN FEDERAL TAX RATE		(65,914,794)	9,684,655	(1,260,873)	(5,473,777)	(62,964,789)
2	ADIT BALANCE AFTER REDUCTION IN FEDERAL TAX RATE		(39,548,876)	5,810,793	(756,524)	(3,284,266)	(37,778,873)
3	CHANGE IN ADIT BALANCE	Ln 1 - Ln 2	(26,365,918)	3,873,862	(504,349)	(2,189,511)	(25,185,916)
4	AMORTIZATION - RATE BASE		(275,916)	105,371	(84,058)	(364,918)	(619,522)
5	TAX GROSS UP FACTOR	3/	1.265823	1.265823	1.265823	1.265823	
6	GROSS-UP AMOUNT	Ln 3 X Ln 4	(33,374,579)	4,903,623	(638,417)	(2,771,533)	(31,880,906)
7	CALENDAR YEAR 2018 AMORTIZATION		(349,261)	133,381	(106,403)	(461,922)	(784,205)
8	CALENDAR YEAR 2019 AMORTIZATION		(472,615)	133,381	(106,403)	(461,922)	(907,559)

NOTES:

1/ Representative level of amortization under the Average Rate Assumption Method [ARAM]

2/ Actual balance at December 31, 2017.

3/ Tax Gross-up Calculation:

A

New Statutory Rate

21.0000%

B = 1-A

79.0000%

C = (.21/.79)

Gross-up

0.265823

Columbia Gas of Ohio, Inc.
Infrastructure Tracking Mechanism - Riser Program
Case No. 19-1940-GA-RDR
Computation of Excess Deferred Tax Balance

SCHEDULE RISER-13

CALENDAR YEAR	LESS PASS BACK	BALANCE DECEMBER 31
2018		(25,185,916)
2019	(963,701)	(24,222,215)

STUDY – RIDER IRP (AMRD)

Columbia Gas of Ohio, Inc.
Infrastructure Tracking Mechanism - Automated Meter Reading Devices
Case No. 19-1940-GA-RDR
Revenue Requirement Calculation

Data: 2019 - 12 Months Actual 0 Month Estimates

Schedule AMRD-1

Line No.		Actual Through December 31, 2018	Activity Through December 31, 2019	Total As Of December 31, 2019	Reference
Return on Investment					
1	Plant In-Service				
2	Additions	\$79,581,132	\$0	\$79,581,132	Schedule 2
3	Devices Not Installed	(\$480,467)	0	(\$480,467)	Schedule 2
4	Retirements	0	0	0	Schedule 4
5	Total Plant In-Service	<u>\$79,100,665</u>	<u>\$0</u>	<u>\$79,100,665</u>	Lines 2 + 3 + 4
Less: Accumulated Provision for Depreciation					
6	Depreciation Expense	\$40,400,171	\$5,276,014	\$45,676,186	Schedule 5
7	Cost of Removal	0	0	0	Schedule 3
8	Retirements	0	0	0	Schedule 4
9	Total Accumulated Provision for Depreciation	<u>\$40,400,171</u>	<u>\$5,276,014</u>	<u>\$45,676,186</u>	Lines 6 + 7 + 8
10	Net Deferred Plant Depreciation	\$2,343,702	(\$270,445)	\$2,073,256	Schedule 5
11	Net Deferred PISCC	2,153,308	(\$246,490)	1,906,818	Schedule 6
12	Net Deferred Property Taxes	349,282	(38,117)	311,165	Schedule 7
13	Excess Deferred Income Tax Liability	(3,472,010)	147,894	(3,324,116)	Schedule 13
14	Deferred Taxes on PISCC	(452,195)	51,763	(400,432)	(Line 11 * 21%)
15	Deferred Taxes on Property Taxes	(73,349)	8,005	(65,345)	(Line 12 * 21%)
16	Deferred Taxes on Liberalized Depreciation	<u>(3,909,217)</u>	<u>731,515</u>	<u>(3,177,702)</u>	Schedule 8
17	Net Rate Base	\$35,640,014	(\$4,891,890)	\$30,748,124	Line 5 - Line 9 + Lines 10 Through 16
18	Approved Pre-tax Rate of Return	9.52%		9.52%	Joint Stipulation & Recommendation Case No. 08-0072-GA-AIR
19	Annualized Return on Rate Base	\$3,392,929	(\$465,708)	\$2,927,221	Line 17 * Line 18
Operating Expenses					
20	Annualized Depreciation	\$5,276,014	0	\$5,276,014	Schedule 5
21	Annualized Deferred Depreciation Amortization	270,446	0	270,446	Schedule 5
22	Annualized PISCC Amortization	246,489	0	246,489	Schedule 6
23	Annualized Property Tax Expense	1,392,059	(61,870)	1,330,189	Schedule 7
24	Deferred Property Tax Expense Amortization	38,117	0	38,117	Schedule 7
25	Operation & Maintenance Expense	0	0	0	Schedule 9A
26	Operation & Maintenance Savings	(5,059,841)	(140,906)	(5,200,747)	Schedule 9B
27	Revenue Requirement	<u>\$5,556,214</u>	<u>(\$668,483.84)</u>	<u>\$4,887,730</u>	Lines 19 through 26
28	Prior Year's (Over)/Under Recovered Balance	(178,594)	70,557	(108,037)	Schedule 10
29	Stipulated Reduction to Revenue Requirement	0	0	0	
30	Annual Excess ADIT Pass Back	(120,348)	(19,186)	(139,534)	Schedule 12
31	Retroactive Tax Adjustment - Rate	0	0	0	
32	Retroactive ADIT Adjustment	(160,464)	160,464	0	
33	TOTAL Amount to be collected beginning May 2020	<u>\$5,096,808</u>	<u>(\$456,648)</u>	<u>\$4,640,159</u>	Lines 27 through 32

Columbia Gas of Ohio, Inc.
Infrastructure Tracking Mechanism - Automated Meter Reading Devices
Case No. 19-1940-GA-RDR
Plant Additions by Month

Data: 2019 - 12 Months Actual 0 Month Estimates

Schedule AMRD-2

[illegible]

Columbia Gas of Ohio, Inc.
Infrastructure Tracking Mechanism - Automated Meter Reading Devices
Case No. 19-1940-GA-RDR
Cost of Removal By Month

Data: 2019 - 12 Months Actual 0 Month Estimates

Schedule AMRD-3[illegible]

Columbia Gas of Ohio, Inc.
Infrastructure Tracking Mechanism - Automated Meter Reading Devices
Case No. 19-1940-GA-RDR
Original Cost Retired By Month

Data: 2019 - 12 Months Actual 0 Month Estimates

Schedule AMRD-4

[illegible]

Columbia Gas of Ohio, Inc.
Infrastructure Tracking Mechanism - Automated Meter Reading Devices
Case No. 19-1940-GA-RDR
Provision for Plant Depreciation

Data: 2019 - 12 Months Actual 0 Month Estimates

Schedule AMRD-5

Line No.	Description	Beginning Balance	January	February	March	April	May	June	July	August	September	October	November	December	Ending Balance
<u>2019 Depreciation Expense on Prior Years' Investment:</u>															
1	2009 AMRD		\$57,794	\$57,794	\$57,794	\$57,794	\$57,794	\$57,794	\$57,794	\$57,794	\$57,794	\$57,794	\$57,794	\$57,794	\$693,532
2	TOTAL Provision for Plant Depreciation		\$57,794	\$57,794	\$57,794	\$57,794	\$57,794	\$57,794	\$57,794	\$57,794	\$57,794	\$57,794	\$57,794	\$57,794	\$693,532
<u>2019 Depreciation Expense on Prior Years' Investment:</u>															
3	2010 AMRD		\$124,744	\$124,744	\$124,744	\$124,744	\$124,744	\$124,744	\$124,744	\$124,744	\$124,744	\$124,744	\$124,744	\$124,744	\$1,496,922
4	TOTAL Provision for Plant Depreciation		\$124,744	\$124,744	\$124,744	\$124,744	\$124,744	\$124,744	\$124,744	\$124,744	\$124,744	\$124,744	\$124,744	\$124,744	\$1,496,922
<u>2019 Depreciation Expense on Prior Years' Investment:</u>															
5	2011 AMRD		\$122,585	\$122,585	\$122,585	\$122,585	\$122,585	\$122,585	\$122,585	\$122,585	\$122,585	\$122,585	\$122,585	\$122,585	\$1,471,020
6	TOTAL Provision for Plant Depreciation		\$122,585	\$122,585	\$122,585	\$122,585	\$122,585	\$122,585	\$122,585	\$122,585	\$122,585	\$122,585	\$122,585	\$122,585	\$1,471,020
<u>2019 Depreciation Expense on Prior Years' Investment:</u>															
7	2012 AMRD		\$126,431	\$126,431	\$126,431	\$126,431	\$126,431	\$126,431	\$126,431	\$126,431	\$126,431	\$126,431	\$126,431	\$126,431	\$1,517,171
8	TOTAL Provision for Plant Depreciation		\$126,431	\$126,431	\$126,431	\$126,431	\$126,431	\$126,431	\$126,431	\$126,431	\$126,431	\$126,431	\$126,431	\$126,431	\$1,517,171
<u>2019 Depreciation Expense on Prior Years' Investment:</u>															
9	2013 AMRD		\$8,114	\$8,114	\$8,114	\$8,114	\$8,114	\$8,114	\$8,114	\$8,114	\$8,114	\$8,114	\$8,114	\$8,114	\$97,369
10	TOTAL Provision for Plant Depreciation		\$8,114	\$8,114	\$8,114	\$8,114	\$8,114	\$8,114	\$8,114	\$8,114	\$8,114	\$8,114	\$8,114	\$8,114	\$97,369
<u>2019 Depreciation Expense on Prior Years' Investment:</u>															
11	2014 AMRD		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
12	TOTAL Provision for Plant Depreciation		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<u>2019 Depreciation Expense on Prior Years' Investment:</u>															
13	2015 AMRD		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14	TOTAL Provision for Plant Depreciation		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<u>TOTAL ACCUMULATED DEPRECIATION</u>															
15	AMRD	\$40,400,171	\$40,839,839	\$41,279,507	\$41,719,175	\$42,158,843	\$42,598,511	\$43,038,178	\$43,477,846	\$43,917,514	\$44,357,182	\$44,796,850	\$45,236,518	\$45,676,186	
16	TOTAL Accumulated Plant Depreciation	\$40,400,171	\$40,839,839	\$41,279,507	\$41,719,175	\$42,158,843	\$42,598,511	\$43,038,178	\$43,477,846	\$43,917,514	\$44,357,182	\$44,796,850	\$45,236,518	\$45,676,186	

		Beginning Balance	January	February	March	April	May	June	July	August	September	October	November	December	Ending Balance
<u>DEFERRED PLANT DEPRECIATION:</u>															
17	AMRD	\$4,054,666	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$4,054,666
18	Amortization	(\$1,710,965)	(\$22,537)	(\$22,537)	(\$22,537)	(\$22,537)	(\$22,537)	(\$22,537)	(\$22,537)	(\$22,537)	(\$22,537)	(\$22,537)	(\$22,537)	(\$22,537)	(\$1,981,410)
19	Cumulative Balance	\$2,343,702	(\$22,537)	(\$22,537)	(\$22,537)	(\$22,537)	(\$22,537)	(\$22,537)	(\$22,537)	(\$22,537)	(\$22,537)	(\$22,537)	(\$22,537)	(\$22,537)	\$2,073,256

ANNUALIZED PLANT DEPRECIATION EXPENSE:

ANNUALIZED DEFERRED PLANT DEPRECIATION AMORTIZATION:

		2019		2019
20	Cumulative AMRD Additions	\$79,100,665	Cumulative Deferred Depreciation- AMRD	\$4,054,666
21	TOTAL Cumulative Plant Additions	<u>\$79,100,665</u>	TOTAL Cumulative Deferred Plant Depreciation	<u>\$4,054,666</u>
22	Depreciation Rate	6.67%	Depreciation Rate	6.67%
23	Annualized Depreciation	\$5,276,014	Annualized Deferred Plant Depreciation Amort	\$270,446

Columbia Gas of Ohio, Inc.
Infrastructure Tracking Mechanism - Automated Meter Reading Devices
Case No. 19-1940-GA-RDR
Post in Service Carrying Cost

Data: 2019 - 12 Months Actual 0 Month Estimates

Schedule AMRD-6

Line No.	Description	Beginning Balance	January	February	March	April	May	June	July	August	September	October	November	December	TOTAL
<u>2019 PISCC Prior Years' Investment:</u>															
1	2018 AMRD		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2	TOTAL PISCC		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<u>2019 PISCC Current Year's Investment:</u>															
3	2019 AMRD		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4	TOTAL PISCC		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<u>CUMULATIVE PISCC Additions:</u>															
5	AMRD Cumulative PISCC		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
6	TOTAL Accumulated PISCC		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	

		Beginning Balance	January	February	March	April	May	June	July	August	September	October	November	December	TOTAL
<u>DEFERRED PISCC:</u>															
7	AMRD-Deferred PISCC	\$3,695,494	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,695,494
8	Amortization-Deferred PISCC	(\$1,542,186)	(\$20,541)	(\$20,541)	(\$20,541)	(\$20,541)	(\$20,541)	(\$20,541)	(\$20,541)	(\$20,541)	(\$20,541)	(\$20,541)	(\$20,541)	(\$20,541)	(\$1,788,676)
9	Cumulative Balance PISCC	\$2,153,308	(\$20,541)	(\$20,541)	(\$20,541)	(\$20,541)	(\$20,541)	(\$20,541)	(\$20,541)	(\$20,541)	(\$20,541)	(\$20,541)	(\$20,541)	(\$20,541)	\$1,906,818

ANNUALIZED PISCC AMORTIZATION:

		2019
10	Cumulative PISCC Additions-AMRD	\$3,695,494
11	TOTAL Cumulative PISCC Additions	\$3,695,494
12	Depreciation Rate	6.67%
13	Annualized PISCC Amortization	\$246,489

Columbia Gas of Ohio, Inc.
Infrastructure Tracking Mechanism - Automated Meter Reading Devices
Case No. 19-1940-GA-RDR
Annualized Property Tax Expense Calculation

Data: 2019 - 12 Months Actual 0 Month Estimates

Schedule AMRD-7

Line No.	Description	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	TOTAL
1	Annual Investment as of December 31 of prior year ⁽¹⁾	\$10,397,777	\$22,442,610	\$22,054,270	\$22,746,196	\$1,459,812	\$0	\$0	\$0	\$0	\$0	\$0	
2	Percent Good ⁽²⁾	65.00%	68.30%	71.70%	75.00%	78.30%	81.70%	85.00%	88.30%	91.70%	95.00%	98.30%	
3	Taxable Value	\$6,758,555	\$15,328,303	\$15,812,912	\$17,059,647	\$1,143,033	\$0	\$0	\$0	\$0	\$0	\$0	
4	Valuation Percentage	25.00%	25.00%	25.00%	25.00%	25.00%	25.00%	25.00%	25.00%	25.00%	25.00%	25.00%	
5	Total Taxable Value	\$1,689,639	\$3,832,076	\$3,953,228	\$4,264,912	\$285,758	\$0	\$0	\$0	\$0	\$0	\$0	
6	Average Property Tax Rate per \$1,000 of Valuation	\$94.84	\$94.84	\$94.84	\$94.84	\$94.84	\$94.84	\$94.84	\$94.84	\$94.84	\$94.84	\$94.84	
7	Property Tax	\$160,245	\$363,434	\$374,924	\$404,484	\$27,101	\$0	\$0	\$0	\$0	\$0	\$0	\$1,330,189

⁽¹⁾ Annual Investment = Plant Additions - Original Cost Retired

⁽²⁾ Columbia's Annual Report, Schedule C - 30 Year Class Life Distribution Plant

Line No.	Description	Beginning Balance	January	February	March	April	May	June	July	August	September	October	November	December	Total
Deferred Property Tax Expense Calculation															
8	Deferral ⁽³⁾	\$571,471	\$0	\$0	\$0	\$0									\$571,471
9	Amortization	(\$222,190)	(\$3,176)	(\$3,176)	(\$3,176)	(\$3,176)	(\$3,176)	(\$3,176)	(\$3,176)	(\$3,176)	(\$3,176)	(\$3,176)	(\$3,176)	(\$3,176)	(\$260,307)
10	Net Deferral Balance	\$349,282	(\$3,176)	(\$3,176)	(\$3,176)	(\$3,176)	(\$3,176)	(\$3,176)	(\$3,176)	(\$3,176)	(\$3,176)	(\$3,176)	(\$3,176)	(\$3,176)	\$311,165

⁽³⁾ Deferred property taxes are based off of the 2019 Property Tax Expense shown on Schedule AMRD-7, Case No. 18-1701-GA-RDR

Annualized Property Tax Amortization:

	2019
11 Cumulative Deferred Property Tax	\$571,471
12 Weighted Average Depreciation Rate	6.67%
13 Annualized Deferred Property Tax Amortization	\$38,117

Columbia Gas of Ohio, Inc.
Infrastructure Tracking Mechanism - Automated Meter Reading Devices
Case No. 19-1940-GA-RDR
Deferred Tax - Liberalized Depreciation

Data: 2019 - 12 Months Actual 0 Month Estimates

Schedule AMRD-8

Line No.	Description	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	Cumulative TOTAL
1	Plant Additions	\$10,397,777	\$22,442,610	\$22,054,270	\$22,746,196	\$1,459,812	\$0	\$0	\$0	\$0	\$0	\$0	
2	Depreciation Expense-Plant	\$166,585	\$1,309,929	\$2,811,889	\$4,483,618	\$5,248,078	\$5,276,015	\$5,276,014	\$5,276,014	\$5,276,014	\$5,276,014	\$5,276,014	
3	MACRS Depn/Amort (Calculated Below)	\$519,889	\$12,914,840	\$25,632,572	\$16,689,260	\$2,747,788	\$1,814,961	\$1,681,924	\$1,610,296	\$1,564,264	\$1,520,204	\$1,480,365	
4	Difference between Book Depn & Tax Depn	(\$353,304)	(\$11,604,911)	(\$22,820,683)	(\$12,205,642)	\$2,500,290	\$3,461,053	\$3,594,090	\$3,665,719	\$3,711,750	\$3,755,810	\$3,795,649	
5	Federal Income Tax Rate	21%	21%	21%	21%	21%	21%	21%	21%	21%	21%	21%	
6	Deferred Tax-Liberalized Depreciation	(\$74,194)	(\$2,437,031)	(\$4,792,343)	(\$2,563,185)	\$525,061	\$726,821	\$754,759	\$769,801	\$779,467	\$788,720	\$797,086	(\$4,725,038)
7	NOL Attributable to Deferred Taxes	\$0	\$703,169	\$584,912	\$1,158,548	(\$15,624)	\$0	(\$742,866)	\$0	\$0	(\$75,233)	(\$65,571)	\$1,547,336
8	Total Deferred Taxes	(\$74,194)	(\$1,733,862)	(\$4,207,431)	(\$1,404,637)	\$509,437	\$726,821	\$11,893	\$769,801	\$779,467	\$713,487	\$731,515	(\$3,177,702)
		2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	TOTAL
9	2009	\$519,889											\$519,889
10	2010	\$987,789	\$11,927,051										\$12,914,840
11	2011	\$889,010	\$5,173,556	\$19,570,006									\$25,632,572
12	2012	\$800,629	\$534,200	\$2,484,264	\$12,870,167								\$16,689,260
13	2013	\$720,566	\$481,093		\$740,728	\$805,401							\$2,747,788
14	2014	\$647,782	\$432,983		\$685,114	\$49,083	\$0						\$1,814,961
15	2015	\$613,469	\$389,248		\$633,810	\$45,397	\$0	\$0					\$1,681,924
16	2016	\$613,469	\$368,629		\$586,200	\$41,998	\$0	\$0	\$0				\$1,610,296
17	2017	\$614,509	\$368,629		\$542,284	\$38,843	\$0	\$0	\$0	\$0			\$1,564,264
18	2018	\$613,469	\$369,254		\$501,548	\$35,933	\$0	\$0	\$0	\$0	\$0		\$1,520,204
19	2019	\$614,509	\$368,629		\$463,994	\$33,234	\$0	\$0	\$0	\$0	\$0	\$0	\$1,480,365
20	2020	\$613,469	\$369,254		\$457,837	\$30,745	\$0	\$0	\$0	\$0	\$0	\$0	\$1,471,306
21	2021	\$614,509	\$368,629		\$457,735	\$30,337	\$0	\$0	\$0	\$0	\$0	\$0	\$1,471,210
22	2022	\$613,469	\$369,254		\$457,837	\$30,331	\$0	\$0	\$0	\$0	\$0	\$0	\$1,470,891
23	2023	\$614,509	\$368,629		\$457,735	\$30,337	\$0	\$0	\$0	\$0	\$0	\$0	\$1,471,210
24	2024	\$306,734	\$369,254		\$457,837	\$30,331	\$0	\$0	\$0	\$0	\$0	\$0	\$1,164,156
25	2025	\$0	\$184,315		\$457,735	\$30,337	\$0	\$0	\$0	\$0	\$0	\$0	\$672,387
26	2026	\$0	\$0		\$457,837	\$30,331	\$0	\$0	\$0	\$0	\$0	\$0	\$488,168
27	2027	\$0	\$0		\$457,735	\$30,337	\$0	\$0	\$0	\$0	\$0	\$0	\$488,072
28	2028	\$0	\$0		\$457,837	\$30,331	\$0	\$0	\$0	\$0	\$0	\$0	\$488,168
29	2029	\$0	\$0		\$457,735	\$30,337	\$0	\$0	\$0	\$0	\$0	\$0	\$488,072
30	2030	\$0	\$0		\$457,837	\$30,331	\$0	\$0	\$0	\$0	\$0	\$0	\$488,168
31	2031	\$0	\$0		\$457,735	\$30,337	\$0	\$0	\$0	\$0	\$0	\$0	\$488,072
32	2032	\$0	\$0		\$228,919	\$30,331	\$0	\$0	\$0	\$0	\$0	\$0	\$259,249
33	2033	\$0	\$0		\$0	\$15,169	\$0	\$0	\$0	\$0	\$0	\$0	\$15,169
34	2034	\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
35	2035	\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
36	2036	\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
37	2037	\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
38	2038	\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
38	2038	\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
39	TOTAL	\$10,397,777	\$22,442,607	\$22,054,270	\$22,746,196	\$1,459,812	\$0	\$0	\$0	\$0	\$0	\$0	\$79,100,662

Columbia Gas of Ohio, Inc.
Infrastructure Tracking Mechanism - Automated Meter Reading Devices
Case No. 19-1940-GA-RDR
O&M Expenses

Data: 2019 - 12 Months Actual 0 Month Estimates

Schedule AMRD-9A[illegible]

O&M Savings

Schedule AMRD-9B

Line No.	Description	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	Cumulative TOTAL
1	O&M Savings	\$0	\$0	(\$60,180)	(\$1,076,925)	(\$2,295,268)	(\$3,502,089)	(\$4,731,063)	(\$4,899,837)	(\$5,028,473)	(\$5,014,379)	(\$5,102,036)	(\$5,059,841)	(\$5,200,747)	(\$41,970,837)

	Total Savings
2019 Savings:	
2 FERC 902, Meter Reading Expense	(\$4,952,395)
3 MGSS Mailings	(\$22,978)
4 AMRD Installs included in Base Rates	\$0
5 Meter Reading Customer Contact Expense	(\$225,374)
6 TOTAL	(\$5,200,747)

FERC 902, Meter Reading Expense		January	February	March	April	May	June	July	August	September	October	November	December	TOTAL
7	Test Year Baseline FERC 902 Charges	\$562,706	\$139,236	\$950,629	\$601,662	\$575,865	\$562,145	\$549,412	\$571,510	\$544,795	\$527,225	\$530,785	\$531,562	\$6,647,531
8	2019 Actual FERC 902 Charges	<u>\$139,337</u>	<u>\$135,493</u>	<u>\$139,991</u>	<u>\$139,688</u>	<u>\$143,217</u>	<u>\$133,235</u>	<u>\$147,374</u>	<u>\$142,710</u>	<u>\$139,163</u>	<u>\$146,720</u>	<u>\$130,569</u>	<u>\$157,638</u>	\$1,695,136
9	Incremental Expense/(Savings)	(\$423,369)	(\$3,743)	(\$810,638)	(\$461,974)	(\$432,648)	(\$428,910)	(\$402,038)	(\$428,800)	(\$405,632)	(\$380,504)	(\$400,217)	(\$373,923)	(\$4,952,395)

	Test Year Baseline Expense	2019 Expense	Incremental Expense/ (Savings)
<u>MGSS Mailings</u>			
10 Number MGSS Letters Mailed	45,591	0	
11 Cost Per Letter	<u>\$0.504</u>	<u>\$0.000</u>	
12 Expense - MGSS Letters	\$22,978	\$0	(\$22,978)

	Test Year Baseline Expense	2019 Expense	Incremental Expense/ (Savings)
	<u>Meter Reading Customer Contact Savings</u>		
13	Number of Meter Reading Contacts	61,077	0
14	Contractual Cost Per Call	\$3.690	\$0.000
15	Expense - Meter Reading Contacts	\$225,374	\$0 (\$225,374)

Columbia Gas of Ohio, Inc.
Infrastructure Tracking Mechanism - Automated Meter Reading Devices
Case No. 19-1940-GA-RDR
Revenue Reconciliation

Schedule AMRD-10

**Line
No.**

1	Revenue Requirement Per Case No. 18-1701-RDR	\$5,096,808
2	January - April 2019 Revenue Requirement	\$2,118,343
3	Revenue Recoveries January 2019 - April 2020	(\$7,323,188)
4	TOTAL (Over)/Under Collected	<u>(\$108,037)</u>

		Customers ⁽¹⁾		Rate		Revenue ⁽¹⁾		
		SGS	GS	SGS	GS	SGS	GS	TOTAL
5	January-19	1,434,303	39,969	\$0.27	\$3.50	\$387,262	\$139,892	\$527,153
6	February-19	1,439,952	40,020	\$0.27	\$3.50	\$388,787	\$140,070	\$528,857
7	March-19	1,442,111	40,123	\$0.27	\$3.50	\$389,370	\$140,431	\$529,800
8	April-19	1,443,124	40,037	\$0.27	\$3.50	\$389,643	\$140,130	\$529,773
9	May-19	1,438,467	40,003	\$0.23	\$2.57	\$330,847	\$102,808	\$433,655
10	June-19	1,436,196	39,871	\$0.23	\$2.57	\$330,325	\$102,468	\$432,794
11	July-19	1,430,592	39,715	\$0.23	\$2.57	\$329,036	\$102,068	\$431,104
12	August-19	1,426,453	39,663	\$0.23	\$2.57	\$328,084	\$101,934	\$430,018
13	September-19	1,419,257	39,580	\$0.23	\$2.57	\$326,429	\$101,721	\$428,150
14	October-19	1,419,778	40,386	\$0.23	\$2.57	\$326,549	\$103,792	\$430,341
15	November-19	1,432,210	40,598	\$0.23	\$2.57	\$329,408	\$104,337	\$433,745
16	December-19	1,443,319	40,746	\$0.23	\$2.57	\$331,963	\$104,717	\$436,681
17	January-20	1,442,198	40,787	\$0.23	\$2.57	\$331,706	\$104,823	\$436,528
18	February-20	1,448,110	40,827	\$0.23	\$2.57	\$333,065	\$104,925	\$437,991
19	March-20	1,449,270	40,904	\$0.23	\$2.57	\$333,332	\$105,123	\$438,455
20	April-20	1,448,808	40,824	\$0.23	\$2.57	\$333,226	\$104,918	\$438,144
								<u>\$7,323,188</u>

(1) Customers and Revenue based on Actuals for December 2019 YTD and Projections for January 2020 through April 2020.

Columbia Gas of Ohio, Inc.
Case No. 19-1940-GA-RDR
Computation of Projected Impact per Customer - Automated Meter Reading Devices
For Rates Effective May 2020

Schedule AMRD-11

Line No.	Description	Reference	Amount
1	Revenue Requirement Plus Over/Under from Case No. 18-1701-GA-RDR	Sch AMRD-1 Line 32	\$4,640,159
	<u>Allocated Plant in Service per Case No. 08-0072-GA-AIR ⁽¹⁾</u>		
2	SGS Class		\$77,247
3	GS Class		\$23,946
4	TOTAL		<u>\$101,193</u>
	<u>Percent by Class</u>		
5	SGS Class	Line 2/Line 4	76.34%
6	GS Class	Line 3/Line 4	23.66%
7	TOTAL		<u>100.00%</u>
	<u>Revenue Requirement Allocated to Each Class</u>		
8	SGS Class	Line 5 * Line 1	\$3,542,126
9	GS Class	Line 6 * Line 1	\$1,098,033
10	TOTAL		<u>\$4,640,159</u>
	<u>Number of Projected Bills TME April 2021</u>		
11	SGS Class		17,296,373
12	GS Class		481,579
13	TOTAL		<u>17,777,952</u>
14	PROJECTED IMPACT PER MONTH - SGS CLASS		\$0.20
15	PROJECTED IMPACT PER MONTH - GS CLASS		\$2.28

(1) Source: Schedule E-3.2-1 per Case No. 08-0072-GA-AIR, Allocated Plant in Service for Distribution Plant Account 381, Meters

Columbia Gas of Ohio, Inc.
Infrastructure Tracking Mechanism - Automated Meter Reading Devices
Case No. 19-1940-GA-RDR
Calculation of Excess Deferred Tax Adjustment

SCHEDULE AMRD-12

LINE NO.	DESCRIPTION	REFERENCE	DEFERRED TAX - PROTECTED		DEFERRED TAX - NOT PROTECTED		TOTAL
			DEPRECIATION	NOL	MIXED SERVICES	PISCC/PROPERTY	
	A	B	C 2/	D 2/	E 2/	F 2/	G = C + D + E+F
1	ADIT BALANCE BEFORE REDUCTION IN FEDERAL TAX RATE		(10,252,000)	2,813,566	(266,073)	(975,519)	(8,680,026)
2	ADIT BALANCE AFTER REDUCTION IN FEDERAL TAX RATE		(6,151,200)	1,688,140	(159,644)	(585,311)	(5,208,016)
3	CHANGE IN ADIT BALANCE	Ln 1 - Ln 2	(4,100,800)	1,125,426	(106,429)	(390,208)	(3,472,010)
4	AMORTIZATION - RATE BASE		(42,914)	30,612	(17,738)	(65,035)	(95,075)
5	TAX GROSS UP FACTOR		1.265823	1.265823	1.265823	1.265823	
6	GROSS-UP AMOUNT	Ln 4 X Ln 5	(5,190,886)	1,424,590	(134,721)	(493,934)	(4,394,950)
7	AMORTIZATION CALENDAR YEAR 2018		(54,322)	38,750	(22,453)	(82,322)	(120,348)
8	AMORTIZATION CALENDAR YEAR 2019		(73,508)	38,750	(22,453)	(82,322)	(139,534)

NOTES:

- 1/ Representative level of amortization under the Average Rate Assumption Method [ARAM]
2/ Actual balance at December 31, 2017.
3/ Tax Gross-up Calculation:
A
B = 1-A
C = (.21/.79)

New Statutory Rate	21.0000%
	79.0000%
Gross-up	0.265823

Columbia Gas of Ohio, Inc.
Infrastructure Tracking Mechanism - Automated Meter Reading Devices
Case No. 19-1940-GA-RDR
Computation of Excess Deferred Tax Balance

SCHEDULE AMRD-13

CALENDAR YEAR	LESS PASS BACK	BALANCE DECEMBER 31
2018		(3,472,010)
2019	(147,894)	(3,324,116)

STUDY – RIDER DSM

Columbia Gas of Ohio, Inc.
Demand Side Management Program
Case No. 19-1940-GA-RDR
Revenue Requirement Calculation

Data: 2019 - 12 Months Actual

Schedule DSM-1

No.	Actual Thru December 31, 2008 (1)	Actual Thru December 31, 2009 (2)	Actual Thru December 31, 2010 (3)	Actual Thru December 31, 2011 (4)	Actual Thru December 31, 2012 (5)	Actual Thru December 31, 2013 (6)	Actual Thru December 31, 2014 (7)	Actual Thru December 31, 2015 (8)	Actual Thru December 31, 2016 (9)	Actual Thru December 31, 2017 (10)	Actual Thru December 31, 2018 (11)	Actual Thru December 31, 2019 (12)	Total As Of December 31, 2019 (13 = 1 thru 12)	Reference	
DSM Expenditures															
1	Home Performance Solutions	\$0	\$606,870	\$5,094,514	\$11,076,753	\$8,042,078	\$7,885,709	\$7,365,714	\$5,702,631	\$4,088,973	\$4,257,244	\$4,886,244	\$6,148,426	\$65,155,156	DSM-2
2	Simple Energy Solutions	\$0	\$387,682	\$256,293	\$433,001	\$344,365	\$373,944	\$390,860	\$426,529	\$317,792	\$1,050,869	\$2,389,597	\$1,832,198	\$8,203,132	DSM-2
3	New Home Solutions	\$0	\$0	\$401,353	\$1,519,893	\$2,186,540	\$3,435,744	\$2,807,250	\$2,624,200	\$2,472,436	\$2,440,609	\$2,675,864	\$3,081,359	\$23,645,247	DSM-2
4	Furnace Market Research	\$0	\$0	\$56,489	\$23,168	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$79,657	DSM-2
5	Small Business Energy Solutions	\$0	\$118,016	\$286,691	(\$32,179)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$372,528	DSM-2
6	Residential Energy Efficiency Education for Students	\$0	\$7,700	\$7,700	\$977	\$298,315	\$411,185	\$292,204	\$301,609	\$370,085	\$279,564	\$314,134	\$349,151	\$2,632,625	DSM-2
7	Energy Design Solutions	\$0	\$0	\$89,867	\$130,280	\$250	\$192	\$7,492	\$184,941	\$237,473	\$348,020	\$377,727	\$399,800	\$1,776,041	DSM-2
8	Innovative Energy Solutions	\$0	\$0	\$0	\$149,566	\$256,111	\$615,620	\$1,921,759	\$2,080,769	\$2,743,906	\$1,377,304	\$1,571,036	\$1,318,987	\$12,035,059	DSM-2
9	Home Energy Report Program	\$0	\$0	\$0	\$0	\$19,063	\$577,109	\$1,074,460	\$1,505,737	\$2,442,049	\$1,319,486	\$1,984,924	\$1,635,501	\$10,558,328	DSM-2
10	Residential Energy Code Training and Evaluation	\$0	\$0	\$0	\$0	\$0	\$39,903	\$128,351	\$6,230	\$2,531	\$0	\$0	\$0	\$177,016	DSM-2
11	High Efficiency Heating System Rebate	\$0	\$0	\$0	\$0	\$0	\$149,186	\$1,980,251	\$2,261,939	\$2,538,800	\$2,267,236	\$2,515,321	\$2,709,441	\$14,692,172	DSM-2
12	EPA Portfolio Manager	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$73,906	\$80,697	\$154,603	DSM-2
13	Online Energy Audit	\$0	\$0	\$0	\$0	\$0	\$0	\$875	\$160,747	\$140,847	\$152,685	\$141,736	\$106,453	\$703,344	DSM-2
14	Program Administration	\$0	\$315,443	\$278,030	\$278,172	\$272,771	\$437,779	\$517,341	\$510,424	\$585,376	\$974,953	\$508,179	\$613,776	\$5,292,244	DSM-2
15	Program Development	\$84,443	\$20,764	\$35,231	\$16,845	\$5,470	\$8,967	\$200	\$65,968	\$0	\$0	\$0	\$0	\$237,889	DSM-2
16	Warranty	\$0	\$0	\$0	\$0	\$0	\$3,677,733	\$4,021,415	\$4,717,330	\$4,673,722	\$4,926,741	\$4,707,229	\$4,306,407	\$33,702,594	DSM-2
17	Staff Adjustment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$5,994)	\$0	\$0	\$0	(\$5,994)	DSM-2
18	Total	\$84,443	\$1,456,475	\$6,506,169	\$13,596,477	\$14,096,980	\$17,883,072	\$20,508,172	\$20,549,052	\$20,607,995	\$19,394,712	\$22,145,897	\$22,582,197	\$179,411,641	Sum of Lines 1 through 17
Actual Recoveries															
19				(\$1,497,816)	(\$6,769,419)	(\$14,473,920)	(\$16,204,727)	(\$19,149,567)	(\$17,349,284)	(\$24,938,783)	(\$23,921,590)	(\$27,830,714)	(\$22,876,418)	(\$175,012,238)	DSM-3
Adjustment based on Actual Recoveries															
20				(\$84,803)	\$858,043	(\$205,840)	(\$1,575,078)	(\$458,352)	\$968,953	\$2,579,467	(\$1,102,489)	(\$148,041)	\$0	\$831,861	DSM-3
Carrying Costs															
21		\$1,719	\$21,915	\$189,189	\$654,539	\$1,071,002	\$1,164,850	\$1,256,616	\$1,339,502	\$1,464,157	\$1,321,402	\$1,256,860	\$1,087,489	\$10,829,240	DSM-4
Shared Savings Incentive															
22						\$100,579	\$197,683	\$603,673	\$667,982	\$1,043,253	\$2,502,500	\$862,455	\$461,225	\$6,439,349	DSM-5, Page 1 of 2
Shared Savings Gross Up															
23					\$0	\$0	\$0	\$0	\$0	\$0	\$665,214	\$229,258	\$122,603	\$1,017,075	DSM-5, Page 2 of 2
Total Revenue Requirement															
24		\$86,162	\$1,478,390	\$5,112,739	\$8,339,640	\$588,801	\$1,465,800	\$2,760,542	\$6,176,206	\$756,090	(\$1,140,250)	(\$3,484,284)	\$1,377,095	\$23,516,929	Sum of Lines 18 through 23

**Columbia Gas of Ohio, Inc.
Demand Side Management Program
Case No. 19-1940-GA-RDR
Expenditures by Month**

Data: 2019 - 12 Months Actual

Schedule DSM-2

Line No.	Description	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	Cumulative Total
1	Home Performance Solutions	\$0	\$606,870	\$5,094,514	\$11,076,753	\$8,042,078	\$7,885,709	\$7,365,714	\$5,702,631	\$4,088,973	\$4,257,244	\$4,886,244	\$6,148,426	\$65,155,156
2	Simple Energy Solutions	\$0	\$387,682	\$256,293	\$433,001	\$344,365	\$373,944	\$390,860	\$426,529	\$317,792	\$1,050,869	\$2,389,597	\$1,832,198	\$8,203,132
3	New Home Solutions	\$0	\$0	\$401,353	\$1,519,893	\$2,186,540	\$3,435,744	\$2,807,250	\$2,624,200	\$2,472,436	\$2,440,609	\$2,675,864	\$3,081,359	\$23,645,247
4	Furnace Market Research	\$0	\$0	\$56,489	\$23,168	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$79,657
5	Small Business Energy Solutions	\$0	\$118,016	\$286,691	(\$32,179)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$372,528
6	Residential Energy Efficiency Education for Students	\$0	\$7,700	\$7,700	\$977	\$298,315	\$411,185	\$292,204	\$301,609	\$370,085	\$279,564	\$314,134	\$349,151	\$2,632,625
7	Energy Design Solutions	\$0	\$0	\$89,867	\$130,280	\$250	\$192	\$7,492	\$184,941	\$237,473	\$348,020	\$377,727	\$399,800	\$1,776,041
8	Innovative Energy Solutions	\$0	\$0	\$0	\$149,566	\$256,111	\$615,620	\$1,921,759	\$2,080,769	\$2,743,906	\$1,377,304	\$1,571,036	\$1,318,987	\$12,035,059
9	Home Energy Report Program	\$0	\$0	\$0	\$0	\$19,063	\$577,109	\$1,074,460	\$1,505,737	\$2,442,049	\$1,319,486	\$1,984,924	\$1,635,501	\$10,558,328
10	Residential Energy Code Training and Evaluation	\$0	\$0	\$0	\$0	\$0	\$39,903	\$128,351	\$6,230	\$2,531	\$0	\$0	\$0	\$177,016
11	High Efficiency Heating System Rebate	\$0	\$0	\$0	\$0	\$0	\$419,186	\$1,980,251	\$2,261,939	\$2,538,800	\$2,267,236	\$2,515,321	\$2,709,441	\$14,692,172
12	EPA Portfolio Manager	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$73,906	\$80,697	\$154,603
13	Online Energy Audit	\$0	\$0	\$0	\$0	\$0	\$0	\$875	\$160,747	\$140,847	\$152,685	\$141,736	\$106,453	\$703,344
14	Program Administration	\$0	\$315,443	\$278,030	\$278,172	\$272,771	\$437,779	\$517,341	\$510,424	\$585,376	\$974,953	\$508,179	\$613,776	\$5,292,244
15	Program Development	\$84,443	\$20,764	\$35,231	\$16,845	\$5,470	\$8,967	\$200	\$65,968	\$0	\$0	\$0	\$0	\$237,889
16	WarmChoice	\$0	\$0	\$0	\$0	\$2,672,017	\$3,677,733	\$4,021,415	\$4,717,330	\$4,673,722	\$4,926,741	\$4,707,229	\$4,306,407	\$33,702,594
17	Staff Adjustment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$5,994)	\$0	\$0	\$0	(\$5,994)
18	TOTAL Expenditures by Year	\$84,443	\$1,456,475	\$6,506,169	\$13,596,477	\$14,096,980	\$17,883,072	\$20,508,172	\$20,549,052	\$20,607,995	\$19,394,712	\$22,145,897	\$22,582,197	\$179,411,641
Expenditures by Month		January	February	March	April	May	June	July	August	September	October	November	December	TOTAL
19	Home Performance Solutions	(\$322,081)	\$17,997	\$1,226,176	(\$481,862)	\$1,681,933	\$1,068,229	(\$12,619)	\$427,727	\$1,016,921	(\$517,105)	\$491,843	\$1,551,264	\$6,148,426
20	Simple Energy Solutions	(\$58,500)	\$180,868	\$224,485	(\$61,085)	\$125,119	\$152,760	\$4,092	\$255,436	\$267,056	(\$135,195)	\$5,296	\$871,866	\$1,832,198
21	New Home Solutions	\$401,932	\$165,843	\$519,113	(\$64,580)	\$371,179	\$307,356	\$117,521	\$206,782	\$458,021	(\$36,238)	\$3,813	\$630,616	\$3,081,359
22	Furnace Market Research	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
23	Small Business Energy Solutions	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24	Residential Energy Efficiency Education for Students	\$9,042	\$9,162	\$37,063	\$9,321	\$9,120	\$13,057	\$207,408	\$10,339	\$10,331	\$10,371	\$9,969	\$13,968	\$349,151
25	Energy Design Solutions	\$2,925	\$15,422	\$42,545	\$6,372	\$30,951	\$60,265	\$1,849	\$83,779	\$54,939	\$2,044	\$11,012	\$87,697	\$399,800
26	Innovative Energy Solutions	\$40,562	\$77,169	\$204,822	\$67,100	\$85,043	\$113,428	\$55,599	\$112,787	\$190,365	\$53,300	\$94,683	\$224,130	\$1,318,987
27	Home Energy Report Program	\$287,492	\$23,570	\$286,281	\$23,767	\$1,884	\$2,490	\$3,622	\$2,306	\$6,405	\$453,767	\$34,057	\$509,861	\$1,635,501
28	Residential Energy Code Training and Evaluation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
29	High Efficiency Heating System Rebate	(\$159,139)	\$389,266	\$585,134	(\$292,230)	\$527,102	\$368,153	(\$7,886)	\$198,621	\$415,988	(\$8,921)	\$989	\$692,365	\$2,709,441
30	EPA Portfolio Manager	\$6,719	\$6,719	\$6,719	\$6,719	\$6,791	\$6,719	\$6,719	\$6,719	\$6,719	\$6,719	\$6,719	\$6,719	\$80,697
31	Online Energy Audit	\$33,118	\$1,520	\$1,220	\$33,484	\$1,919	\$1,849	\$1,622	\$1,702	\$25,699	\$1,230	\$1,116	\$1,973	\$106,453
32	Program Administration	\$27,863	\$37,064	\$48,472	\$90,550	\$56,283	\$153,312	(\$29,734)	\$50,227	\$56,378	\$27,921	\$21,124	\$74,316	\$613,776
33	Program Development	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
34	WarmChoice	\$11,053	\$15,617	\$64,789	\$2,572	\$4,795	\$6,563	\$429,984	\$776,752	\$774,870	\$226,502	\$244,177	\$1,748,734	\$4,306,407
35	TOTAL Expenditures	\$280,986	\$940,217	\$3,246,818	(\$659,873)	\$2,902,118	\$2,254,179	\$778,177	\$2,133,178	\$3,283,692	\$84,396	\$924,798	\$6,413,509	\$22,582,197
Cumulative Expenditures														
36	DSM Cumulative Expenditures	\$157,110,431	\$158,050,648	\$161,297,466	\$160,637,594	\$163,539,712	\$165,793,892	\$166,572,069	\$168,705,247	\$171,988,939	\$172,073,335	\$172,998,133	\$179,411,641	
37	Total Cumulative DSM Expenditures	\$157,110,431	\$158,050,648	\$161,297,466	\$160,637,594	\$163,539,712	\$165,793,892	\$166,572,069	\$168,705,247	\$171,988,939	\$172,073,335	\$172,998,133	\$179,411,641	

Columbia Gas of Ohio, Inc.
Demand Side Management Program
Case No. 19-1940-GA-RDR
Recoveries by Month

Data: 2019 - 12 Months Actual

Schedule DSM-3

	TOTAL SGS Throughput in MCF (1)	TOTAL DSM Recoveries (1)
1 May 2019	5,638,807	\$1,103,661
2 June 2019	2,616,349	\$512,157
3 July 2019	1,822,807	\$357,135
4 August 2019	1,587,049	\$311,396
5 September 2019	1,702,318	\$333,785
6 October 2019	2,340,441	\$458,335
7 November 2019	8,806,988	\$1,723,627
8 December 2019	17,457,394	\$3,416,509
9 January 2020	22,234,586	\$4,351,309
10 February 2020	22,060,252	\$4,317,191
11 March 2020	18,744,883	\$3,668,374
12 April 2020	11,869,894	\$2,322,938
13	116,881,769	\$22,876,418

	Rate effective 5/19-4/20	
	SGS Throughput in MCF (1)	DSM Recoveries (1)
14 May 2019	5,634,327	\$1,102,635
15 June 2019	2,611,855	\$511,141
16 July 2019	1,820,907	\$356,697
17 August 2019	1,584,741	\$310,859
18 September 2019	1,700,968	\$333,482
19 October 2019	2,338,166	\$457,827
20 November 2019	8,803,471	\$1,722,859
21 December 2019	17,454,277	\$3,415,805
22 January 2020	22,234,586	\$4,351,309
23 February 2020	22,060,252	\$4,317,191
24 March 2020	18,744,883	\$3,668,374
25 April 2020	11,869,894	\$2,322,938
26	116,858,327	\$22,871,117

Rate effective 5/18-4/19		Rate effective 5/17-4/18		Rate effective 5/16-4-17	
SGS Throughput in MCF (1)	DSM Recoveries (1)	SGS Throughput in MCF	DSM Recoveries	SGS Throughput in MCF	DSM Recoveries
3,610	\$843	870	\$183	0	\$0
3,050	\$713	1,444	\$303	0	\$0
1,687	\$394	214	\$45	0	\$0
2,201	\$514	107	\$22	0	\$0
795	\$186	555	\$117	0	\$0
1,298	\$303	977	\$205	0	\$0
1,261	\$294	2,256	\$474	0	\$0
2,111	\$493	1,007	\$211	0	\$0
0	\$0	0	\$0	0	\$0
0	\$0	0	\$0	0	\$0
0	\$0	0	\$0	0	\$0
0	\$0	0	\$0	0	\$0
16,012	\$3,741	7,430	\$1,561	-	\$0

	EXPECTED RECOVERIES AS FILED 2/19	
	SGS Throughput in MCF (2)	DSM Recoveries (2)
27 May 2018	6,451,804	\$1,506,674
28 June 2018	2,133,438	\$497,675
29 July 2018	1,746,584	\$407,461
30 August 2018	1,635,989	\$381,647
31 September 2018	1,722,632	\$401,861
32 October 2018	2,698,213	\$629,619
33 November 2018	10,096,165	\$2,358,238
34 December 2018	18,470,652	\$4,314,728
35 January 2019	22,356,991	\$5,222,593
36 February 2019	22,095,871	\$5,161,595
37 March 2019	17,982,808	\$4,200,784
38 April 2019	11,763,008	\$2,747,839
39	119,154,154	\$27,830,714

ACTUAL RECOVERIES 5/18 - 4/19					
Rate effective 5/18-4/19		Rate effective 5/17-4/18		Rate effective 5/16-4-17	
SGS Throughput in MCF (3)	DSM Recoveries (3)	SGS Throughput in MCF (3)	DSM Recoveries (3)	SGS Throughput in MCF (3)	DSM Recoveries (3)
6,439,839	\$1,503,719	10,121	\$2,545	1,845	\$410
2,129,448	\$496,827	3,179	\$668	810	\$180
1,745,606	\$407,241	(220)	(\$46)	1,198	\$266
1,635,182	\$381,473	436	\$92	371	\$82
1,721,189	\$401,548	587	\$123	857	\$190
2,697,855	\$629,535	(352)	(\$74)	711	\$158
10,095,845	\$2,358,171	288	\$60	32	\$7
18,467,222	\$4,313,991	2,001	\$420	1,429	\$317
20,352,767	\$4,754,405	1,596	\$335	2,657	\$590
23,149,979	\$5,407,808	3,184	\$669	2,021	\$449
19,638,765	\$4,587,643	375	\$79	10	\$2
11,679,810	\$2,728,369	2,253	\$473	138	\$31
119,753,507	\$27,970,729	23,446	\$5,345	12,076	\$2,681

- (1) January 2020 through April 2020 throughput has been forecasted.
(2) Based on recoveries as filed in DSM Rider filing 2/28/2019.
(3) Actual recoveries from May 2018-April 2019.
(4) Adjustment to projected recoveries based on actual data.

Columbia Gas of Ohio, Inc.
Demand Side Management Program
Case No. 19-1940-GA-RDR
Carrying Costs

Data: 2019 - 12 Months Actual

Schedule DSM-4

Line No.	Description	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	Cumulative Total
1	Carrying Costs	\$1,719	\$21,915	\$189,189	\$654,539	\$1,071,002	\$1,164,850	\$1,256,616	\$1,339,502	\$1,464,157	\$1,321,402	\$1,256,860	\$1,087,489	\$10,829,240
	Average Monthly Balance	January	February	March	April	May	June	July	August	September	October	November	December	
2	Beginning Balance	\$28,787,191	\$24,312,848	\$19,844,139	\$18,503,234	\$15,114,488	\$18,004,658	\$19,746,680	\$20,167,722	\$21,989,504	\$24,939,412	\$24,565,472	\$23,766,643	
3	Additional Costs	\$280,986	\$940,217	\$3,246,818	(\$659,873)	\$2,902,118	\$2,254,179	\$778,177	\$2,133,178	\$3,283,692	\$84,396	\$924,798	\$6,413,509	
4	Recoveries	(\$4,755,330)	(\$5,408,926)	(\$4,587,724)	(\$2,728,873)	(\$11,948)	(\$512,157)	(\$357,135)	(\$311,396)	(\$333,785)	(\$458,335)	(\$1,723,627)	(\$3,416,509)	
5	Shared Savings Incentive	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
6	Ending Balance	\$24,312,848	\$19,844,139	\$18,503,234	\$15,114,488	\$18,004,658	\$19,746,680	\$20,167,722	\$21,989,504	\$24,939,412	\$24,565,472	\$23,766,643	\$26,763,642	
7	Average Monthly Balance	\$26,550,020	\$22,078,494	\$19,173,687	\$16,808,861	\$16,559,573	\$18,875,669	\$19,957,201	\$21,078,613	\$23,464,458	\$24,752,442	\$24,166,058	\$25,265,142	
	Carrying Costs	January	February	March	April	May	June	July	August	September	October	November	December	TOTAL
8	Carrying Costs	\$114,551	\$86,040	\$82,725	\$69,492	\$70,743	\$78,037	\$85,258	\$90,049	\$97,008	\$105,744	\$99,908	\$107,934	\$1,087,489

Columbia Gas of Ohio, Inc.
Demand Side Management Program
Case No. 19-1940-GA-RDR
Shared Savings Incentive

Schedule DSM-5

Page 1 of 2

Line No.	Description	Amount
1	Total Annual Budget	\$33,339,302
2	Actual Annual Expenditures	\$29,559,487
3	Percentage of Annual Budget Spent (Line 2 divided by Line 1)	88.7%
4	Total Annual Natural Gas Savings Target (MCF)	746,040
5	Actual Annual Natural Gas Savings (MCF)	1,071,294
6	Percentage of Natural Gas Savings Target Achieved (Line 5 divided by Line 4)	143.6%
7	Net Present Value of Projected Program Lifetime Energy Savings	\$34,171,734
8	Actual Program Costs	\$29,559,487
9	Difference (Line 7 less Line 8)	\$4,612,247
10	<u>Shared Savings Level Achieved</u>	10.0%
11	Shared Savings Incentive (Line 9 multiplied by Line 10) ⁽¹⁾	\$461,225
12	Grossed Up Shared Savings Incentive	\$583,827

Notes:

(1) Shared savings amount based on DSM Program savings, as prescribed in PUCO Case 16-1309-GA-UNC.

Columbia Gas of Ohio, Inc.
Demand Side Management Program
Case No. 19-1940-GA-RDR
Shared Savings Incentive Gross Up

Schedule DSM-5

Page 2 of 2

Line No.	Computation of Gross Conversion Factor		
1	Operating Revenue		100%
2	Less: Gross Receipts Tax		0%
3	Income Before Federal Income Tax (1) - (2)		100%
4	Federal Income Tax @ 21%		21%
5	Income After Income Tax (3) - (4)		79%
6	Gross Revenue Conversion Factor (1)/(5)		1.27
7	Shared Savings Incentive (DSM-5 Line 11)	\$	461,225
8	Gross Up (7)*(6)-(7)	\$	122,603
	Total Shared Savings (7)+(8)	\$	583,827

Columbia Gas of Ohio, Inc.
Demand Side Management Program
Case No. 19-1940-GA-RDR
Computation of Rate Per Mcf
For Rates Effective May 2020

Schedule DSM-6

Line No.	Description	Reference	Amount
1	TOTAL REVENUE REQUIREMENT	Sch DSM-1	\$23,516,929
2	SGS Projected Annual Throughput, MCF ⁽¹⁾		116,833,038
3	SGS Rate per MCF	Line 1 divided by Line 2	\$0.2013

Notes:

(1) Includes SGS, SGTS, and FRSGTS throughput for Twelve Months Ended April 2021

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in

Case No(s). 19-1940-GA-RDR

Summary: Application to Adjust Rider IRP and Rider DSM Rates electronically filed by Cheryl A MacDonald on behalf of Columbia Gas of Ohio, Inc.