

**BEFORE
THE PUBLIC UTILITIES COMMISSION OF OHIO**

In the Matter of the Application of Co-)
lumbia Gas of Ohio, Inc. for Approval to) Case No. 14-1615-GA-AAM
Change Accounting Methods.)

**ANNUAL REPORT OF
COLUMBIA GAS OF OHIO, INC.**

Columbia Gas of Ohio, Inc. ("Columbia"), pursuant to the Commission's December 14, 2014 Finding and Order adopting the Pipeline Safety Program ("PSP") and the Commission's August 26, 2016 Opinion and Order amending the PSP, respectfully submits its annual report detailing Columbia's PSP-related expenses deferred in calendar year 2021. In support of its annual report, Columbia states as follows:

1. Columbia is a natural gas company and a public utility within the meaning of R.C. 4905.02 and 4905.03, and is therefore subject to the jurisdiction of the Commission.

2. On December 17, 2014, pursuant to R.C. 4905.13, the Commission approved Columbia's application to establish a regulatory asset to defer to up to \$15 million annually to increase customer safety through the PSP. The Commission required Columbia to file an annual report for its PSP by June 1 each year. The Commission further required Columbia's annual report to include an audit report prepared by Columbia's external auditor summarizing its findings with respect to the accuracy of Columbia's accounting for PSP-related expenditures.

3. The Commission also established that, with the filing of the annual report, Staff conducts an annual review of reported program expenditures and should file a Staff Report no later than 90 days subsequent to the annual report. Once the Staff Report is filed, Columbia is granted 30 days to accept Staff's recommendations or to object thereto.

4. On August 26, 2016, the Commission authorized Columbia to defer up to \$25 million annually beginning in calendar year 2016. This incremental \$10

million of deferral authority would have a fixed 3% interest rate per annum for carrying costs and would fund solely Columbia's Damage Prevention Technology Initiative through December 31, 2023. Thereafter, Columbia's authority to defer would revert back to \$15 million annually.

5. On June 30, 2021, in Case No. 21-0637-GA-AIR, et al., Columbia filed a rate case application to recover the deferred PSP amounts from 2015 through March 31, 2021. In this Application, Columbia requests the opportunity to incorporate the \$25 million per year authorization into Columbia's base rates. As of the date of this annual report, Columbia's rate case application is pending. As such, Columbia will continue to defer applicable PSP-related expenses until a final Opinion and Order in that proceeding. Therefore, this annual report shows expenses deferred in calendar year 2021 from April 1, 2021 through December 31, 2021.

6. In support of this annual report, Columbia includes the following appendices:

Attachment A – Financial Schedules detailing the PSP-related expenses deferred in calendar year 2021 from April 1, 2021 through December 31, 2021.

Attachment B – Audit Report prepared by Columbia's independent auditor, Deloitte & Touche, LLP

Attachment C – PSP Programmatic Review for the four initiatives supported by the PSP

WHEREFORE, Columbia respectfully submits this annual report for Commission Staff's review, and requests a recommendation that the 2021 PSP-related expenses incurred from April 1, 2021 through December 31, 2021 be deferred.

Respectfully submitted by,

COLUMBIA GAS OF OHIO, INC.

/s/ Joseph M. Clark

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COLUMBIA GAS OF OHIO, INC.

ATTACHMENT A

Columbia Gas of Ohio
Pipeline Safety Program
2021 Annual Report

Initiative	2021	Total
Enhanced Public Awareness Initiative (EPAI)	\$ 683,110.12	\$ 683,110.12
Cross Bore Safety Initiative (CBSI)	\$ 662,120.31	\$ 662,120.31
Advanced Workforce Training Initiative (AWTI)	\$ 3,739,606.92	\$ 3,739,606.92
Damage Prevention Technology Initiative (DPTI)	\$ 11,852,556.61	\$ 11,852,556.61
Carrying Costs	\$ 4,283,425.06	\$ 4,283,425.06
Total	\$ 21,220,819.02	\$ 21,220,819.02

2021 Initiative	January	February	March	April	May	June	July	August	September	October	November	December	Total
Enhanced Public Awareness Initiative (EPAI)				-	130,098.59	135,364.97	46,337.89	25,488.71	40,988.28	53,766.84	154,675.88	96,388.96	\$ 683,110.12
Cross Bore Safety Initiative (CBSI)				99,677.99	94,931.46	83,529.37	145,286.40	124,285.36	118,837.50	129,648.63	47,119.85	(181,196.25)	\$ 662,120.31
Advanced Workforce Training Initiative (AWTI)				484,889.90	415,040.69	391,731.49	342,938.45	420,130.98	488,849.15	324,481.40	404,705.84	466,839.02	\$ 3,739,606.92
Damage Prevention Technology Initiative (DPTI)				1,207,620.34	1,320,205.15	3,596,861.89	(297,203.79)	1,533,619.44	1,192,215.82	1,047,257.83	1,102,512.88	1,149,467.05	\$ 11,852,556.61
Program Cost Total				1,792,188.23	1,960,275.89	4,207,487.72	237,358.95	2,103,524.49	1,840,890.75	1,555,154.70	1,709,014.45	1,531,498.78	\$ 16,937,393.96
Carrying Costs				447,036.14	467,596.74	460,932.16	482,646.18	487,053.53	478,358.78	494,041.79	471,978.79	493,780.95	\$ 4,283,425.06
Total				\$ 2,239,224.37	\$ 2,427,872.63	\$ 4,668,419.88	\$ 720,005.13	\$ 2,590,578.02	\$ 2,319,249.53	\$ 2,049,196.49	\$ 2,180,993.24	\$ 2,025,279.73	\$ 21,220,819.02

ATTACHMENT B



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INDEPENDENT ACCOUNTANT'S REPORT ON APPLYING AGREED-UPON PROCEDURES

To the Board of Directors of
Columbia Gas of Ohio, Inc.
Columbus, OH 43215

Public Utilities Commission of Ohio No. 14-1615-GA-AAM and No. 16-0552-GA-AAM

We have performed the procedures enumerated below, which were agreed to by Columbia Gas of Ohio, Inc. (a wholly-owned subsidiary of NiSource Inc.) (the "Company" or "you") and the Public Utilities Commission of Ohio (the "PUCO") for purposes of the evaluation of the Company's assertion regarding compliance with PUCO Case No. 14-1615-GA-AAM and No. 16-0552-GA-AAM ("PUCO filings") with regard to the balance of accumulated cost deferrals for the Pipeline Safety Program ("PSP") for the period January 1, 2021 through December 31, 2021. The Company is responsible for compliance with those requirements. The Company has agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of the Company's compliance with requirements of the PSP.

We make no representation regarding the appropriateness of the procedures either for the purpose for which our report has been requested or for any other purpose. Accordingly, this report may not be suitable for either the purpose of which this report has been requested or for any other purpose. The procedures performed may not address all the items of interest to a user of this report and may not meet the needs of all users of this report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes.

For the purpose of reporting exceptions, differences due to rounding were not reported. In accordance with the terms of the engagement letter and as deemed appropriate by the Company, we attribute the following amounts to rounding differences:

- For dollar amounts, one dollar or less.

The procedures and the associated findings are as follows:

AGREED-UPON PROCEDURES

- 1) We obtained the detail of the PSP cost deferrals by month for the period from January 1, 2021, to December 31, 2021, and agreed the cost deferrals in total to the Company's PSP schedule, and identified a difference of \$5,835. We also performed the following procedures:
 - a. We removed the prior year PSP activity included in the detail of the PSP cost deferrals by month obtained in Step 1 above by filtering the detail to exclude all rows with the Journal Description 'Journal from closing.' We agreed the total remaining activity to the

change in accounts 18236600, 18236601 and 18236602 from January 1, 2021 to December 31, 2021 in the Company's general ledger and identified no differences.

- b. We randomly selected 3 months included in the schedule obtained in Step 1 above. For each month selected, we randomly selected five individual cost line items from the schedule (15 total selections) and agreed the cost included in the detail to supporting documentation. See below for results:
 - i. We selected 3 labor charges of full-time employees and recalculated the total charges by multiplying the total hours charged by the employee to a PSP work order by the employee labor rate with no exception. We agreed the total hours charged and the employee labor rate for each selection to a screenshot from the IBM Cognos system and identified no differences.
 - ii. We selected 3 labor charges of temporary personnel and recalculated the total charges by multiplying the total hours charged by temporary personnel to a PSP work order by temporary personnel labor rate with no exception. We agreed the total hours charged and temporary personnel labor rate to a screenshot from the Agile One system and identified no differences.
 - iii. We selected 3 electric utility charges and agreed those charges to a third-party invoice and identified no differences.
 - iv. We selected 3 consulting service charges and agreed those charges to a third-party invoice and identified no differences.
 - v. We selected 3 charges for other maintenance services and agreed those charges to a third-party contractor invoice and identified no differences.
- 2) We obtained monthly detail of the carrying charges included in the PSP deferrals for the period from January 1, 2021 to December 31, 2021 and performed the following procedures:
- a. We agreed the total activity per the monthly detail of the carrying charges to the total carrying charges included in the schedule obtained in Step 1 above by filtering the detail to include only the cost element '9257' and identified no differences greater than \$1,000.
 - b. We randomly selected 3 months in the period from January 1, 2021 to December 31, 2021, and recalculated the monthly carrying charges for each selected month by multiplying the Company's weighted average long-term debt interest rate of 4.71% for January 1, 2021 to March 31, 2021, 4.67% from April 1, 2021 to September 30, 2021, 4.58% from October 1, 2021 to October 30, 2021 and 4.42% from November 1, 2021 to December 31, 2021 or 3.00% for Damage Prevention Technology Initiative (DPTI) charges, by the average of the monthly beginning and ending balance of accounts 18236600, 18236601 and 18236602 with no exceptions.
 - i. We agreed the month's beginning balance of accounts 18236600, 18236601 and 18236602 to the sum of 2019 through 2021 year-to-date activity from the detail of the PSP cost deferrals by month obtained in Step 1 excluding PSP carrying costs and identified no differences.

- ii. We agreed the ending monthly balance of accounts 18236600, 18236601 and 18236602 to the sum of 2019 through 2021 year-to-date activity from the detail of the PSP cost deferrals by month obtained in Step 1 excluding PSP carrying costs and identified no differences.

We were engaged by Columbia Gas of Ohio, Inc. to perform this agreed-upon procedures engagement and conducted our engagement in accordance with attestation standards established by the American Institute of Certified Public Accountants. We were not engaged to, and did not conduct an examination or review engagement, the objective of which would be the expression of an opinion or conclusion, respectively, on compliance with requirements of the PSP for the year ended December 31, 2021. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

We are required to be independent of Columbia Gas of Ohio, Inc. and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our agreed-upon procedures engagement.

This report is intended solely for the information and use of the Company's management, the Audit Committee of NiSource, Inc., and the PUCO, and is not intended to be, and should not be, used by anyone other than these specified parties.

Deloitte & Touche LLP

May 27, 2022

ATTACHMENT C

CROSS BORE SAFETY AND REMEDIATION INITIATIVE

CROSS BORES IDENTIFIED AND REMEDIATED

Targeted Camera Program

	2015	2016	2017	2018	2019	2020	2021
Sewer mains, laterals and storm sewer facilities inspected (miles)	87	192.9	149.5	127	122.6	82.1	91.9
Gas Cross bores	23	35	58	40	27	20	9
Non-Gas Cross Bores	20	34	54	86	81	39	80

Cross Bores Identified in the Field

	2015	2016	2017	2018	2019	2020	2021
Gas cross bores reported to Columbia	50	116	94	87	97	82	89

- Cross bores identified in the field during AMRP projects, construction, or by municipalities, plumbers and other stakeholders

CROSS BORE RISK RANKING MODEL

- The cross bore risk model identified central Ohio and Springfield as well as Cross Bores reported to guide Columbia's inspections
- Columbia's tool is being updated to Synergi Pipeline to advance performance down to the detailed pipeline segment level and improve the metrics driving locations to find legacy cross bores
- This improved model will be included as part of the overall DIMP risk model to assist in assessing overall risk.

REDUCING CROSS BORE RISK

- In the long-term, cross bore risk on Columbia's DIMP should decrease as cross bores are remediated

CROSS BORE WEBSITE, PLUMBER BROCHURE, AND PUBLIC EDUCATION

- Columbia continues to update its sewer safety website: www.columbiagasohio.com/safety/natural-gas-safety/sewer-line-safety
- Columbia enhanced its digital cross bore education campaign by creating a video now viewable on the website and is now in out for distribution by the Damage Prevention specialist across Ohio.
- Columbia expanded a program in 2021 to recognize plumbers who are taking appropriate actions when encountering a cross bore. Emails and postcards were sent to 3500 professional plumbers across the service territory, and six previously unknown cross bores were discovered as a result.

OTHER MEASURES OF EFFECTIVENESS

PROGRESS TOWARDS REDUCING RISKS TO COLUMBIA'S SYSTEM

- By identifying and remediating cross bores, the initiative will decrease cross bores

RESULTS OF ONGOING AND FUTURE INVESTIGATIONS

- With additional education to municipalities and plumbers, Columbia is receiving more referrals and notifications of cross bores

MIDTERM ADJUSTMENTS TO DAMAGE PREVENTION TECHNOLOGY INITIATIVE

- Columbia looks for new and innovative ways to reach out to plumbers and contractors.

IDENTIFYING INEFFICIENCIES AND IMPLEMENTING COST SAVINGS MEASURES

- Columbia continuously monitors the contractor costs per foot to minimize expenses
- Columbia renewed its contract with external business partners through 2023 with minimal (2%) increase in costs.

DAMAGE PREVENTION TECHNOLOGY INITIATIVE

2021 DISTRIBUTION FACILITIES LOCATED

Columbia Gas of Ohio – 2021 Year-to-Date Statistics ¹	
Total Distribution Facility Footage	21,829,802
Main Lines	13,024,741
Service Lines	8,805,061
Transmission Lines	0
Field Collectors (2021 YE)	224

¹ Walked footage as of December 31, 2021

TOTAL FACILITIES LOCATED (2015 – 2021)

Columbia Gas of Ohio – Program Statistics ¹	
Total Distribution Facility Footage	127,241,983
Main Lines	71,322,923
Service Lines	55,915,732
Transmission Lines	3,328
Field Collectors (average)	112

DAMAGE PREVENTION RISK MODEL (DPRM)

- DPRM predicts the riskiest one-call tickets and guides Damage Prevention Specialists (DPSs) to contact with excavators in the field
- Columbia's DPRM served as a model for predictive risk analytics for the other Columbia companies

DAMAGES FROM RECORD ERRORS

- Anticipated outgrowth of implementing a more robust system of maps and records is a decrease in damages due to a lack of updated records in Columbia's system
- Columbia is also reviewing its service line records to decrease its damages due to poor records.
- To set a baseline for this metric, in 2014, out of the 1933 damages, 494 were due to record errors (25.5%). In 2015, out of 1,802 damages, 367 were due to record error (20.4%); in 2016, out of 1,251 damages, 265 were due to record error (21.1%); in 2017 out of 1,625 damages, 287 were due to record error (17.6%); in 2018, out of 1,589 damages, 267 were due to record error (16.8%); in 2019, out of 1,826 damages, 438 were due to record error (24%); in 2020, out of 1,557 damages, 349 were due to record error (22.4%); in 2021, out of 1,533 damages, 373 were due to record error (24.3%). Columbia anticipates, over the life of the program, a decrease in damages from record error.

OTHER MEASURES OF EFFECTIVENESS

PROGRESS TOWARDS REDUCING RISKS TO COLUMBIA'S SYSTEM

- Once it meets a critical mass, damages due to records errors should decrease
- DPRM guides DPSs to meet in the field with excavators working on high-risk tickets

MIDTERM ADJUSTMENTS TO DAMAGE PREVENTION TECHNOLOGY INITIATIVE

- Columbia did not make any mid-term adjustments to this initiative in 2021.

IDENTIFYING INEFFICIENCIES AND IMPLEMENTING COST SAVINGS MEASURES

RESULTS OF ONGOING AND FUTURE INVESTIGATIONS

- Columbia management of DPSs will continue to drive full utilization of DPRM, with particular focus on highest risk tickets

- Columbia continues to move geographically throughout its service territory to obtain GPS data
- Columbia continues to review collection processes to manage towards higher quality delivery and identify cost savings for the program

ADVANCED WORKFORCE TRAINING INITIATIVE

TRAINING BY THE STATISTICS

New Service Technicians

2021 attendees / hours			Program totals / hours:	
Service 1	47	1,880	201	8,040
Service 2A	45	3,240	186	11,688
Service 2B	45	3,600	171	13,680
Service 3	37	1,480	166	6,640
2021 graduates: 32				
Cumulative program graduates: 138				

New Plant Technicians

2021 attendees / hours			Program totals / hours:	
Plant Basic	87	10,440	343	41,160
Plant 1A	84	1,480	295	4,012
Plant 1B	84	3,360	294	9,688
Plant 1C	83	5,976	288	16,888
2021 graduates: 34				
Cumulative program graduates: 229				

Community and Company Outreach

- Trained 149 external emergency responders on Gas Basics, Fire School, and emergency response activities. This number is lower than previous years due to statewide COVID-19 restrictions.
- Facility tours and utilization are on hold due to COVID-19 restrictions.

Training Facility – Year in Review – Since January 1, 2021, the Training Facility delivered approximately 330 courses to 1,947 attendees. Since the Training Facility opened, Columbia delivered approximately 1,317 courses to 8,893 attendees.

TRAINING CURRICULUM: BUILDING NEW MODULES

Pipeline Integrity, Safety, and Customer Service

- Columbia furthered the development of our refresher training programs with new Plant and Service content and expanded offerings. A new Measurement and Regulation Refresher program was developed and delivered to 100% of eligible employees.
- Columbia furthered developed the Measurement and Regulation curriculum by developing a two-week bootcamp for new hire employees.

OTHER MEASURES OF EFFECTIVENESS

PROGRESS TOWARDS REDUCING RISKS TO COLUMBIA'S SYSTEM

- With a more comprehensive training, employees are able to better maintain Columbia's system
- Columbia will also be able to reduce incidents and other safety hazards due to operator error
- Columbia implemented Standard Operating Procedures (SOPs) for identified High Consequence Tasks (HCTs) to further help reduce risk

MIDTERM ADJUSTMENTS TO ADVANCED WORKFORCE TRAINING INITIATIVE

- Columbia incorporated lessons learned from past safety incidents into its curriculum

IDENTIFYING INEFFICIENCIES AND IMPLEMENTING COST SAVINGS MEASURES

- Columbia is sharing the cost of building new curriculum with its affiliates

RESULTS OF ONGOING AND FUTURE INVESTIGATIONS

- Columbia is utilizing data to prioritize curriculum development and revisions.

ENHANCED PUBLIC AWARENESS INITIATIVE

INCREASING NATURAL GAS AWARENESS AND GAS INFRASTRUCTURE SAFETY

Baseline Survey (August 2015) & Annual Surveys (May 2016, May 2017, May 2018, May 2019, May 2020, May 2021, and May 2022)

	Affected Public										Excavators										Emergency Responders										Public Officials									
	2015	2016	2017	2018	2019	2020	2021	2022	2015	2016	2017	2018	2019	2020	2021	2022	2015	2016	2017	2018	2019	2020	2021	2022	2015	2016	2017	2018	2019	2020	2021	2022	2015	2016	2017	2018	2019	2020	2021	2022
Natural Gas in close proximity.	90%	90%	66%	72%	67%	64%	60%	63%									84%	91%	86%	*	85%	89%	84%	82%	84%	76%	78%	80%	81%	84%	85%	57%								
In the past year, do you recall seeing, hearing or reading any information regarding natural gas safety?	44%	41%	39%	51%	35%	36%	37%	36%	40%	53%	75%	54%	62%	67%	65%	46%	45%	55%	63%	77%	62%	68%	53%	49%	46%	56%	48%	60%	57%	54%	53%	27%								
Do you know what natural gas smells like?	88%	88%	87%	94%	80%	85%	80%	77%	95%	92%	100%	84%	98%	100%	98%	88%	97%	98%	97%	77%	96%	97%	97%	94%	93%	96%	95%	75%	98%	96%	97%	84%								
Aware of locator service?	83%	79%	90%	75%	79%	80%	80%	77%	97%	99%	100%	99%	100%	100%	100%	87%	98%	92%	97%	*	99%	99%	98%	94%	98%	100%	99%	99%	97%	99%	99%	84%								
What number are you supposed to call before digging?	18%	32%	39%	22%	66%	57%	70%	79%	56%	64%	70%	88%	72%	71%	87%	83%	44%	69%	65%	*	80%	81%	78%	88%	50%	58%	62%	*	79%	84%	89%	98%								
Heard of '811' or another free 'One Call' number?	45%	51%	57%	75%	49%	54%	50%	12%	90%	92%	92%	83%	98%	96%	98%	53%	82%	91%	93%	*	97%	93%	92%	72%	88%	90%	82%	*	90%	89%	89%	46%								
Is calling before you dig required by law?	22%	29%	26%	63%	24%	39%	34%	35%	62%	75%	82%	*	76%	94%	84%	61%	80%	82%	76%	*	81%	87%	82%	79%	64%	60%	56%	76%	61%	68%	63%	55%								
Ohio has significant penalties for digging without calling to have utilities located.	47%	42%	27%	94%	32%	40%	41%	31%	65%	71%	38%	*	44%	58%	63%	52%	48%	47%	44%	*	42%	51%	52%	43%	47%	46%	40%	*	48%	39%	44%	32%								

*For calendar year 2018, Columbia utilized the Ohio Gas Association survey for its PSP Public Awareness survey. This survey does not include several comparable questions to previous surveys.

STATISTICS AND SUCCESSES

1. Paid Media Campaigns

- *Stop. Leave. Call. (Jan – April, Oct – Dec), Call 811 (April – Sept) and CO Safety (Feb – March, Nov – Dec)*
- Total Impressions: 20.8M (flat YoY)
- Total Video Completions: 9,279,109 (240% incr. YoY)
- Total Clicks: 54,012 (11% incr. YoY)
- Average CTR: 0.26% (3% incr. YoY)

2. Good Call. Great Yard. Contest

- With customers leaning on their yards to safely gather and relax with friends and family in the summer, we identified an opportunity to connect our 811 message with customer need. A user-generated content contest collected images and short videos from customers sharing why they deserved a yard makeover, raising awareness to call 811 before starting any digging projects. The contest received 818 entries.

3. Customized Nursery and Hardware Partnerships

- Columbia Gas partnered with regional garden and hardware stores to tag and distribute more than 65,000 pieces of branded stock with 811 message; grew hardware partnerships 90% YoY.

4. Families Dig Into Natural Gas Safety

- Seasonal, kid-friendly activity sheets created moments for families to discuss natural gas safety. 1,300 families participated and the seasonal safety message was distributed across the service territory via email.

5. CO Safety in the Community

- Partnerships were forged with Lifecare Alliance in Columbus and Rocking Horse Community Health Center in Springfield to deliver 500 CO safety kits to community members in need.

OTHER MEASURES OF EFFECTIVENESS

PROGRESS TOWARD REDUCING RISKS TO COLUMBIA'S SYSTEM

- City leaders continue to serve as conduits for delivering safety messages to both residents and city contractors. A templated newsletter was designed to streamline and sharpen quarterly municipality outreach.

CREATING MEANINGFUL SAFETY CONVERSATIONS

- Our Stop. Leave. Call, Call 811 and CO Safety community programs reached over 8,300 families with critical safety messaging through engaging at-home activities or onsite educational opportunities.

SHOWING UP AUTHENTICALLY ACROSS THE SERVICE TERRITORY

- Columbia Gas partnered with 90 community organizations to efficiently share safety messages in hyper-local ways via trusted and beloved partners.

IDENTIFYING EFFICIENCIES THAT DRIVE MEANINGFUL RESULTS

- After seeing 2020 success with video and audio tactics, we increased the frequency of both and saw a high 90% completion rate.

**This foregoing document was electronically filed with the Public Utilities
Commission of Ohio Docketing Information System on**

5/27/2022 2:04:45 PM

in

Case No(s). 14-1615-GA-AAM

Summary: Annual Report of Columbia Gas of Ohio, Inc. electronically filed by Ms.
Melissa L. Thompson on behalf of Columbia Gas of Ohio, Inc.