

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

Date Certain: December 31, 2016

Section B

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

Schedule B-1
Page 1 of 1

Data: x Actual Estimated

Type of Filing: x Original Updated Revised

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

Witness Responsible: Kim A. Watkins

LINE NO.	RATE BASE COMPONENT (A)	SUPPORTING SCHEDULE REFERENCE (B)	COMPANY PROPOSED AMOUNT (C)
1	PLANT IN SERVICE	B-2	\$ 87,960,627
2	RESERVE FOR ACCUMULATED DEPRECIATION	B-3	<u>(55,918,091)</u>
3	NET PLANT IN SERVICE (1 + 2)		32,042,536
4	CONSTRUCTION WORK IN PROGRESS 75% COMPLETE	B-4	-
5	WORKING CAPITAL ALLOWANCE	B-5	979,015
6	CONTRIBUTIONS IN AID OF CONSTRUCTION	B-6	-
7	OTHER RATE BASE ITEMS	B-6	<u>(5,646,023)</u>
8	JURISDICTIONAL RATE BASE (3) THRU (7)		\$ 27,375,528

NOTE: CIAC are already netted against gross plant.

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

Schedule B-2
Page 1 of 1

Data: x Actual Estimated

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

Witness Responsible: Kim A. Watkins

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

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

Schedule B-2.1
Page 1 of 4

Data: x Actual Estimated

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

Witness Responsible: Kim A. Watkins

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

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

Schedule B-2.1
Page 2 of 4

Data: x Actual Estimated

Type of Filing: x Original Updated Revised

Work Paper Reference No(s): SFR Data Base

Witness Responsible: Kim A. Watkins

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

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

Schedule B-2.1

Page 3 of 4

Data: x Actual Estimated

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Work Paper Reference No(s): SFR Data Base

Witness Responsible: Kim A. Watkins

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

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

Schedule B-2.1
Page 4 of 4

Data: ☒ Actual ☐ Estimated

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Work Paper Reference No(s): SFR Data Base

Witness Responsible: Kim A. Watkins

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

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

Schedule B-2.2

Page 1 of 1

Data: x Actual Estimated

Type of Filing: x Original Updated Revised

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

Witness Responsible:

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

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

Schedule B-2.3
Page 1 of 4

Data: x Actual Estimated

Type of Filing: x Original Updated Revised

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

Witness Responsible: Kim A. Watkins

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

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

Schedule B-2.3
Page 2 of 4

Data: x Actual Estimated

Type of Filing: x Original Updated Revised

Work Paper Reference No(s): SFR Data Base

Witness Responsible: Kim A. Watkins

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

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

Schedule B-2.3
Page 3 of 4

Data: x Actual Estimated

Type of Filing: x Original Updated Revised

Work Paper Reference No(s): SFR Data Base

Witness Responsible: Kim A. Watkins

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

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

Schedule B-2.3
Page 4 of 4

Data: ☒ Actual ☐ Estimated

Type of Filing: ☒ Original ☐ Updated ☐ Revised

Work Paper Reference No(s): SFR Data Base

Witness Responsible: Kim A. Watkins

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

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

Schedule B-2.4
Page 1 of 1

Data: x Actual Estimated

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

Witness Responsible: Kim A. Watkins

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

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

AS OF

Schedule B-2.5
Page 1 of 1

Data: ☒ Actual ☐ Estimated

Type of Filing: ☒ Original ☐ Updated

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

Witness Responsible: Kim A. Watkins

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

NONE

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

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

Schedule B-3
Page 1 of 1

Witness Responsible: Kim A.Watkins

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

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

Schedule B-3.1

Page 1 of 1

Data: x Actual Estimated

Type of Filing: x Original Updated Revised

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

Witness Responsible:

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

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

Data: x Actual Estimated

Type of Filing: x Original Updated Revised

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

Schedule B-3.2

Page 1 of 1

Witness Responsible: Kim A. Watkins

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

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

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

Schedule B-3.3
Page 1 of 4

Data: x Actual Estimated

Type of Filing: x Original Updated Revised

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

Witness Responsible: Kim A. Watkins

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

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

Schedule B-3.3
Page 2 of 4

Data: x Actual Estimated

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Work Paper Reference No(s): SFR Data Base

Witness Responsible: Kim A. Watkins

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

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

Schedule B-3.3
Page 3 of 4

Data: x Actual Estimated

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Work Paper Reference No(s): SFR Data Base

Witness Responsible: Kim A. Watkins

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

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

Schedule B-3.3
Page 4 of 4

Data: x Actual Estimated

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Work Paper Reference No(s): SFR Data Base

Witness Responsible: Kim A. Watkins

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

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

Data: x Actual Estimated

Schedule B-3.4

Type of Filing: x Original Updated R:

Page 1 of 1

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

Witness Responsible: Kim A. Watkins

LINE	ACCT		DOLLAR	ACCUMULATED	ACCRUAL	DEPRECIATION		INCLUDED
NO.	NO	DESCRIPTION	VALUE	DEPRECIATION/ AMORTIZATION	RATE/ AMORTIZATION	EXPENSE/ AMORTIZATION	EXPLAIN METHOD OF DEPRECIATION/ AMORTIZATION	IN RATE BASE (YES/NO)
			OF PLANT INVESTMENT	RESERVE	PERIOD	EXPENSE/		

NONE

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

Data: ☒ Actual ☐ Estimated

Type of Filing: ☒ Original ☐ Updated ☐ F

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

Witness Responsible: Kim A. Watkins

Schedule B-4

Page 1 of 1

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

NONE

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

Data: ☒ Actual ☐ Estimated

Schedule B-4.1

Type of Filing: ☒ Original ☐ Updated ☐ F

Page 1 of 1

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

Witness Responsible: Kim A. Watkins

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

NONE

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

Data: x Actual Estimated

Schedule B-4.2

Type of Filing: x Original Updated R

Page 1 of 1

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

Witness Responsible: Kim A. Watkins

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

NONE

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

Schedule B-5
Page 1 of 1

Data: ☒ Actual ☐ Estimated

Type of Filing: ☒ Original ☐ Updated ☐ Revised

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

Witness Responsible: Kim A. Watkins

LINE NO.	ACCT NO. (A)	WORKING CAPITAL COMPONENT (B)	PAGE REFERENCE NO. (C)	ADJUSTED JURISDICTIONAL (D)	ADJUSTED JURISDICTIONAL (E)
1		CASH COMPONENT			
2		TOTAL OPERATING EXPENSES	C2	6,928,782	
3		TOTAL MAINTENANCE EXPENSES	C2	1,076,799	
4		TOTAL		<u>8,005,581</u>	
5					
6		CASH COMPONENT (4)/8			1,000,698
7					
8		1/4 OF OPERATING TAXES			
9		TAXES OTHER THAN INCOME TAXES	C2	2,011,320	
10		FEDERAL FICA	C2	(354,410)	
11		INCOME TAXES - ACCRUAL ONLY	C2	533,342	
12		TOTAL		<u>2,190,252</u>	
13					
14		1/4 OF OPERATING TAXES			(547,563)
15					
16		M&S - PIPE AND FITTINGS	B5.1		487,005
17		PIP CUST A/R 12 MO OLD	B5.1		(3,176)
18		DEFERRED BAD DEBT EXPENSE	B5.1		<u>42,051</u>
19		TOTAL ALLOWANCE FOR WORKING CAPITAL			<u><u>979,015</u></u>

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

Schedule B-5.1
Page 1 of 2

Data: ☒ Actual ☐ Estimated

Type of Filing: ☒ Original ☐ Updated ☐ Revised

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

Witness Responsible: Kim A. Watkins

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

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

Schedule B-5.1

Page 2 of 2

Data: ☒ Actual ☐ Estimated

Type of Filing: ☒ Original ☐ Updated ☐ Revised

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

Witness Responsible: Kim A. Watkins

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

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

Schedule B-5.2
Page 1 of 1

Data: x Actual Estimated

Type of Filing: x Original Updated Revised

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

Witness Responsible:

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

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

Schedule B-6
Page 1 of 1

Data: ☒ Actual ☐ Estimated

Type of Filing: ☒ Original ☐ Updated ☐ Revised

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

Witness Responsible: Kim A. Watkins

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

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

(1) Staff adjustments B6.1b

NOTE: CIAC are already netted against gross plant.

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

Schedule B-6.1a
Page 1 of 4

Data: ☒ Actual ☐ Estimated

Type of Filing: ☒ Original ☐ Updated ☐ Revised

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

Witness Responsible: Kim A. Watkins

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

DESCRIPTION AND PURPOSE OF ADJUSTMENT

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

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

Schedule B-6.1a
Page 2 of 4

Data: ☒ Actual ☐ Estimated

Type of Filing: ☒ Original ☐ Updated ☐ Revised

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

Witness Responsible: Kim A. Watkins

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

DESCRIPTION AND PURPOSE OF ADJUSTMENT

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

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

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

Schedule B-6.1a
Page 3 of 4

Data: ☒ Actual ☐ Estimated

Type of Filing: ☒ Original ☐ Updated ☐ Revised

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

Witness Responsible: Kim A. Watkins

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

DESCRIPTION AND PURPOSE OF ADJUSTMENT

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

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

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

Schedule B-6.1a
Page 4 of 4

Data: ☒ Actual ☐ Estimated

Type of Filing: ☒ Original ☐ Updated ☐ Revised

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

Witness Responsible: Kim A. Watkins

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

DESCRIPTION AND PURPOSE OF ADJUSTMENT

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

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

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

Schedule B-6.1b

Page 1 of 1

Data: x Actual Estimated

Type of Filing: x Original Updated Revised

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

Witness Responsible:

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

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

Schedule B-6.2
Page 1 of 1

Data: x Actual Estimated

Type of Filing: x Original Updated Revised

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

Witness Responsible: Kim A. Watkins

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

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

Schedule B-7
Page 1 of 1

Data: ☒ Actual ☐ Estimated

Type of Filing: ☒ Original ☐ Updated ☐ Revised

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

Witness Responsible: Dave Berg

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

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

Schedule B-7.1
Page 1 of 1

Data: ☒ Actual ☐ Estimated

Type of Filing: ☒ Original ☐ Updated ☐ Revised

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

Witness Responsible: Dave Berg

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

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

Schedule B-7.2
Page 1 of 1

Data: x Actual Estimated

Type of Filing: x Original Updated Revised

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

Witness Responsible: Kim A. Watkins

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

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

Schedule B-8
Page 1 of 1

Data: x Actual Estimated

Type of Filing: x Original Updated Revised

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

Witness Responsible: Kim A. Watkins

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

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

** Purchases are measured at 14.73 PSI

*** Sales are measured at 14.6 PSI

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

Schedule B-9
Page 1 of 1

Data: ☒ Actual ☐ Estimated

Type of Filing: ☒ Original ☐ Updated ☐ Revised

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

Witness Responsible: Kim A. Watkins

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

This foregoing document was electronically filed with the Public Utilities

Commission of Ohio Docketing Information System on

5/31/2017 11:29:19 AM

in

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

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