

**NORTHEAST OHIO NATURAL GAS CORP.
CASE NO. 18-1720-GA-AIR
OVERALL FINANCIAL SUMMARY
FOR THE TWELVE MONTHS ENDED JUNE 30, 2019**

Schedule A-1
Page 1 of 1

LINE NO (A)	DESCRIPTION (B)	SUPPORTING SCHEDULE REFERENCE (C)	COMPANY PROPOSED AMOUNT (D)	STAFF		STIPULATION 10.00%	Change	FINAL ORDER 10.00%
				LOWER BOUND (E)	UPPER BOUND (F)			
1	Rate Base as of Date Certain	B-1	\$ 47,659,758	46,321,582	\$ 46,321,582	\$ 46,320,957	\$ 624	\$ 46,321,582
2	Adjusted Operating Income	C-1	1,341,755	2,215,450	2,215,450	2,218,223	(2,773)	2,215,450
3	Rate of Return Earned (2 / 1)		2.82%	4.78%	4.78%	4.79%	-0.01%	4.78%
4	Rate of Return Requested	D-1	8.66%	7.80%	8.45%	8.12%	0.00%	8.12%
5	Required Operating Income (1 x 4)		4,127,335	3,613,083	3,914,174	3,761,262	50	3,761,312
6	Income Deficiency (5 - 2)		2,785,580	1,397,633	1,698,724	1,543,039	2,823	1,545,862
7	Gross Revenue Conversion Factor	A-2	1.265823	1.265823	1.265823	1.265823	0.000000	1.265823
8	Revenue Increase Required (6 x 7)		3,526,053	1,769,156	2,150,286	1,953,216	3,572	1,956,788
9	Revenue Increase Requested	E-4	3,526,053	1,769,156	2,150,286	1,953,216	3,572	1,956,788
10	Adjusted Operating Revenue	C-1	34,406,306	35,951,448	35,951,448	35,951,448	-	35,951,448
11	Revenue Requirements (9 + 10)		37,932,359	37,720,605	38,101,734	37,904,664	3,572	37,908,236
12	Increase Over Current Revenue (9 / 10)		10.25%	4.92%	5.98%	5.43%	0.01%	5.44%
				Midpoint	1,959,721			
13	Revenue Requirement				\$ 35,951,448	\$ 37,904,664	\$ 3,572	\$ 37,908,236
14	Less Gas Costs				20,270,207	20,270,207	-	20,270,207
15	Distribution Revenue				<u>\$ 15,681,241</u>	<u>\$ 17,634,457</u>	<u>\$ 3,572</u>	<u>\$ 17,638,029</u>

NORTHEAST OHIO NATURAL GAS CORP.
CASE NO. 18-1720-GA-AIR
RATE BASE SUMMARY
AS OF DATE CERTAIN, SEPTEMBER 30, 2018

Schedule B-1
Page 1 of 1

LINE NO (A)	RATE BASE COMPONENT (B)	SUPPORTING SCHEDULE REFERENCE (C)	COMPANY PROPOSED AMOUNT (D)	STIPLATION AMOUNT (E)	CHANGE (F)	FINAL ORDER (G)
1	Plant in Service	B-2	\$ 81,400,317	80,320,647	-	80,320,647
2	Reserve for Accumulated Depreciation	B-3	<u>(30,193,042)</u>	<u>(31,051,381)</u>	<u>-</u>	<u>(31,051,381)</u>
3	Net Plant in Service (1 + 2)		51,207,275	49,269,266	-	49,269,266
4	Construction Work in Progress 75% Complete		-	-	-	-
5	Working Capital Allowance	B-5	2,518,358	2,030,261	624	2,030,885
6	Contributions in Aid of Construction	B-6	-	-	-	-
7	Other Rate Base Items:					
8	Customer Deposits	B-6	(83,905)	(83,905)	-	(83,905)
9	Customer Advances for Construction	B-6	-	-	-	-
10	Regulatory Liability - Accrued Removal Costs	B-6	(1,633,306)	-	-	-
11	Deferred Income Taxes	B-6	(2,581,973)	(2,581,973)	-	(2,581,973)
12	Excess Deferred Income Taxes	B-6	(2,312,691)	(2,312,691)	-	(2,312,691)
13	Unamortized Rate Case Costs	B-6	<u>546,000</u>	<u>-</u>	<u>-</u>	<u>-</u>
14	Jurisdictional Rate Base (3) Thru (13)		<u>\$ 47,659,758</u>	<u>\$ 46,320,957</u>	<u>\$ 624</u>	<u>\$ 46,321,582</u>
15	NOTE: CIAC are already netted against gross plant.					

NORTHEAST OHIO NATURAL GAS CORP.
CASE NO. 18-1720-GA-AIR
ADJUSTED TEST YEAR OPERATING INCOME
FOR THE 12 MONTHS ENDED JUNE 30, 2019

Schedule C-2
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Work Paper Reference No(s): Schedules C-2.1, C-3, C-4

LINE NO. (A)	DESCRIPTION (C)	C-2.1 UNADJUSTED REVENUE & EXPENSES (D)	JURISDICTIONAL UNADJUSTED REVENUE & EXPENSES (E)	C-3 ADJUSTMENTS (F)	JURISDICTIONAL ADJUSTED REVENUE & EXPENSES (G)
1	<u>Operating Revenues</u>				
2	Base	\$ 15,127,889	\$ 15,127,889	\$ 459,200	\$ 15,587,089
3	Gas Costs	19,042,405	19,042,405	1,227,802	20,270,207
4	Gross Receipts Tax Revenue	-	-	-	-
5	Excise Tax Revenue	-	-	-	-
6	Other	94,152	94,152	-	94,152
7	Total Operating Revenues	<u>34,264,446</u>	<u>34,264,446</u>	<u>1,687,002</u>	<u>35,951,448</u>
8	<u>Operating Expenses</u>				
9	Gas Supply Expenses				
10	Purchased Gas	19,042,405	19,042,405	1,227,802	20,270,207
11	Other	-	-	-	-
12	Total Other Gas Supply Expense	<u>19,042,405</u>	<u>19,042,405</u>	<u>1,227,802</u>	<u>20,270,207</u>
13	Operating Expenses - Production	298	298	-	298
14	Operating Expenses - Transmission	1,224	1,224	-	1,224
15	Operating Expenses - Distribution	2,393,749	2,393,749	(201,054)	2,192,695
16	Operating Expenses - Customer Accounts	262,500	262,500	87,500	350,000
17	Operating Expenses - Customer Service	7,247	7,247	-	7,247
18	Operating Expenses - Administrative & General	5,793,624	5,793,624	(29,128)	5,764,496
19	Total Operating Expenses	<u>27,501,047</u>	<u>27,501,047</u>	<u>1,085,120</u>	<u>28,586,167</u>
20	<u>Maintenance Expenses</u>				
21	Maintenance Expenses - Transmission	\$ -	\$ -	\$ -	\$ -
22	Maintenance Expenses - Distribution	349,791	349,791	-	349,791
23	Maintenance Expenses - Administrative & General	-	-	-	-
24	Total Maintenance Expenses	<u>349,791</u>	<u>349,791</u>	<u>-</u>	<u>349,791</u>
25	Depreciation & Amortization	3,226,327	3,226,327	(321,085)	2,905,242
26	Taxes, Other Than Income	1,591,159	1,591,159	(78,411)	1,512,748
27	Amortization of Excess Deferred Income Taxes	-	-	-	-
28	Income Taxes	(226,230)	(226,230)	608,280	382,050
29	Total Operating Expenses	<u>32,442,094</u>	<u>32,442,094</u>	<u>1,293,905</u>	<u>33,735,998</u>
30	Net Operating Income	<u>\$ 1,822,352</u>	<u>\$ 1,822,352</u>	<u>\$ 393,098</u>	<u>\$ 2,215,450</u>

NORTHEAST OHIO NATURAL GAS CORP.
CASE NO. 18-1720-GA-AIR
ADJUSTMENTS TO TEST YEAR OPERATING INCOME
FOR THE 12 MONTHS ENDED JUNE 30, 2019

Schedule C-3
Page 1 of 2

LINE NO. (A)	DESCRIPTION (B)	ANNUALIZED REVENUE - WEATHER NORMALIZATION (C)	ANNUALIZED REVENUE - EXCISE TAX RIDER (D)	METER READING EXPENSE (E)	RENT EXPENSE (F)	INSURANCE ADJUSTMENT (G)	RATE CASE EXPENSES (H)	DEFERRED RENT (I)	OUTSIDE SERVICES (J)
		C-3.1	C-3.2	C-3.3	C-3.4	C-3.5	C-3.6	C-3.7	C-3.8
1	<u>Operating Revenues</u>								
2	Base	\$ 459,200	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3	Gas Costs	1,227,802	-	-	-	-	-	-	-
4	Gross Receipts Tax Revenue	-	-	-	-	-	-	-	-
5	Excise Tax Revenue	-	-	-	-	-	-	-	-
6	Other	-	-	-	-	-	-	-	-
7	Total Operating Revenues	<u>1,687,002</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
8	<u>Operating Expenses</u>								
9	Gas Supply Expenses	-	-	-	-	-	-	-	-
10	Purchased Gas	1,227,802	-	-	-	-	-	-	-
11	Other	-	-	-	-	-	-	-	-
12	Total Other Gas Supply Expense	<u>1,227,802</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
13	Operating Expenses - Production	-	-	-	-	-	-	-	-
14	Operating Expenses - Transmission	-	-	-	-	-	-	-	-
15	Operating Expenses - Distribution	-	-	(74,839)	8,250	-	-	-	-
16	Operating Expenses - Customer Accounts	-	-	87,500	-	-	-	-	-
17	Operating Expenses - Customer Service	-	-	-	-	-	-	-	-
18	Operating Expenses - Administrative & General	-	-	-	-	12,046	110,387	(79,624)	(116,438)
19	Total Operating Expenses	<u>1,227,802</u>	<u>-</u>	<u>12,661</u>	<u>8,250</u>	<u>12,046</u>	<u>110,387</u>	<u>(79,624)</u>	<u>(116,438)</u>
20	<u>Maintenance Expenses</u>								
21	Maintenance Expenses - Transmission	-	-	-	-	-	-	-	-
22	Maintenance Expenses - Distribution	-	-	-	-	-	-	-	-
23	Maintenance Expenses - Administrative & General	-	-	-	-	-	-	-	-
24	Total Maintenance Expenses	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
25	Depreciation & Amortization	-	-	-	-	-	-	-	-
26	Taxes, Other Than Income	-	-	-	-	-	-	-	-
27	Property	-	-	-	-	-	-	-	-
28	State and Other Taxes	-	(3,543)	-	-	-	-	-	-
29	Total Taxes Other than Income Tax	<u>-</u>	<u>(3,543)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
30	<u>Federal Income Taxes</u>								
31	Current Tax Expense	96,432	744	(2,659)	(1,733)	(2,530)	(23,181)	16,721	24,452
32	Provision for Deferred Income Taxes	-	-	-	-	-	-	-	-
33	Amortization of Excess Deferred Income Taxes	-	-	-	-	-	-	-	-
33	Total Federal Income Taxes	<u>96,432</u>	<u>744</u>	<u>(2,659)</u>	<u>(1,733)</u>	<u>(2,530)</u>	<u>(23,181)</u>	<u>16,721</u>	<u>24,452</u>
34	Total Operating Expenses	<u>1,324,234</u>	<u>(2,799)</u>	<u>10,002</u>	<u>6,517</u>	<u>9,516</u>	<u>87,206</u>	<u>(62,903)</u>	<u>(91,986)</u>
35	Net Operating Income	<u>\$ 362,768</u>	<u>\$ 2,799</u>	<u>\$ (10,002)</u>	<u>\$ (6,517)</u>	<u>\$ (9,516)</u>	<u>\$ (87,206)</u>	<u>\$ 62,903</u>	<u>\$ 91,986</u>

NORTHEAST OHIO NATURAL GAS CORP.
CASE NO. 18-1720-GA-AIR
ADJUSTMENTS TO TEST YEAR OPERATING INCOME
FOR THE 12 MONTHS ENDED JUNE 30, 2019

Schedule C-3
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LINE NO. (A)	DESCRIPTION (B)	HEARTHSTONE SHARED SERVICES (C) C-3.9	ANNUALIZED DEPRECIATION EXPENSE (D) C-3.10	PROPERTY TAX EXPENSE (E) C-3.11	LABOR ADJUSTMENT (F) C-3.12	FEES & DUES (G) C-3.13	MISC. EXPENSE (H) C-3.14	FEDERAL INCOME TAX (I) C-3.15	TOTAL SCHEDULE C-3 (J)
1	<u>Operating Revenues</u>								
2	Base	\$0	\$0	\$0	\$0	\$0		\$0	\$ 459,200
3	Gas Costs	-	-	-	-	-		-	1,227,802
4	Gross Receipts Tax Revenue	-	-	-	-	-		-	-
5	Excise Tax Revenue	-	-	-	-	-		-	-
6	Other	-	-	-	-	-		-	-
7	Total Operating Revenues	-	-	-	-	-		-	1,687,002
8	<u>Operating Expenses</u>								
9	Gas Supply Expenses	-	-	-	-	-		-	-
10	Purchased Gas	-	-	-	-	-		-	1,227,802
11	Other	-	-	-	-	-		-	-
12	Total Other Gas Supply Expense	-	-	-	-	-		-	1,227,802
13	Operating Expenses - Production	-	-	-	-	-		-	-
14	Operating Expenses - Transmission	-	-	-	-	-		-	-
15	Operating Expenses - Distribution	-	-	-	(129,107)	-	(5,359)	-	(201,054)
16	Operating Expenses - Customer Accounts	-	-	-	-	-		-	87,500
17	Operating Expenses - Customer Service	-	-	-	-	-		-	-
18	Operating Expenses - Administrative & General	50,072	-	-	7,850	(2,197)	(11,224)	-	(29,128)
19	Total Operating Expenses	50,072	-	-	(121,257)	(2,197)	(16,582)	-	1,085,120
20	<u>Maintenance Expenses</u>								
21	Maintenance Expenses - Transmission	-	-	-	-	-		-	-
22	Maintenance Expenses - Distribution	-	-	-	-	-		-	-
23	Maintenance Expenses - Administrative & General	-	-	-	-	-		-	-
24	Total Maintenance Expenses	-	-	-	-	-		-	-
25	Depreciation & Amortization	-	(321,085)	-	-	-		-	(321,085)
26	Taxes, Other Than Income								
27	Property	-	-	(75,066)	-	-		-	(75,066)
28	State and Other Taxes	-	-	-	198	-		-	(3,345)
29	Total Taxes Other than Income Tax	-	-	(75,066)	198	-		-	(78,411)
30	Federal Income Taxes	-	-	-	-	-		-	-
31	Current Tax Expense	(10,515)	67,428	15,764	25,422	461	3,482	311,264	521,552
32	Provision for Deferred Income Taxes	-	-	-	-	-		86,728	86,728
33	Amortization of Excess Deferred Income Taxes	-	-	-	-	-		-	-
34	Total Federal Income Taxes	(10,515)	67,428	15,764	25,422	461	3,482	397,992	608,280
35	Total Operating Expenses	39,557	(253,657)	(59,302)	(95,637)	(1,736)	(13,100)	397,992	1,293,905
36	Net Operating Income	\$ (39,557)	\$ 253,657	\$ 59,302	\$ 95,637	\$ 1,736	\$ 13,100	\$ (397,992)	\$ 393,098

NORTHEAST OHIO NATURAL GAS CORP.
CASE NO. 18-1720-GA-AIR
DETAILED ADJUSTMENTS TO REVENUE AND EXPENSE ITEMS - RATE CASE AMORTIZATION
FOR THE 12 MONTHS ENDED JUNE 30, 2019

Schedule C-3.6
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Work Paper Reference No(s): Schedule C-8

LINE NO. (A)	PURPOSE AND DESCRIPTION (C)	SCHEDULE/ WORK PAPER REFERENCE (D)	STIPULATION AMOUNT (E)	CHANGE (F)	FINAL ORDER (G)
1	To reflect the estimated costs related to this proceeding and amortize over a				
2	five year period.				
3	Deferred Rate Case Expense (Prior Case) Balance at June 30, 2019		\$ -	\$ -	\$ -
4	Add: Expected Rate Case Expense for Current Case	C-8	546,000	-	546,000
5	Reduce: Unrelated Professional Expenses		11,637	-	11,637
6	Total Deferred Rate Case Expense Balance at June 30, 2019		<u>534,363</u>	-	<u>534,363</u>
7	Add: Additional costs through Sep 20, 2019		-	17,572	17,572
8	Total Deferred Rate Case Expense Balance at Sep 20, 2019		<u>534,363</u>	<u>17,572</u>	<u>551,935</u>
7	Amortization Period (Years)		<u>5</u>	-	<u>5</u>
8	Pro Forma Rate Case Amortization (Line 3 / Line 5)		\$ 106,873	\$ 3,514	\$ 110,387
9	Less: Test Year Rate Case Amortization Expense	C-8	-	-	-
10	Pro Forma Increase in Rate Case Amortization Expense (Line 7 - Line 8)	To Schedule C-3	<u>\$ 106,873</u>	<u>\$ 3,514</u>	<u>\$ 110,387</u>

Northeast Ohio Natural Gas Corp.

Case Nos. 18-1720-GA-AIR; 18-1721-GA-ATA; 18-1722-GA-AAM

Staff DR 24 (Updated from OCC Set 1-INT-06)-Further Update Through August 2019

General Ledger											Invoice
Entity	Entity	Document	Document	Posting	Average	Actual					Document
Number	Name	Number	Type	Date	Date	Hours	Rate	Expenses	Amounts	Work Performed	Name
Calfee Halter & Griswold LLP											
1005	Orwell	1900006366	KR	2/8/2018	2/19/2018	8.30	332.65		\$ 2,761.00	Legal	01-Calfee - #262456.pdf
1005	Orwell	1900006492	KR	3/8/2018	3/16/2018	13.40	389.29		5,216.50	Legal	02-Calfee - #263650.pdf
1005	Orwell	1900006563	KR	4/5/2018	3/31/2018	29.90	360.43		10,777.00	Legal	03-Calfee - #265039.pdf
1005	Orwell	1900006688	KR	5/3/2018	4/30/2018	6.00	410.00		2,460.00	Legal	04-Calfee - #266439.pdf
1005	Orwell	1900006985	KR	6/22/2018	6/30/2018	4.70	415.00		1,950.50	Legal	05-Calfee - #268280.pdf
1005	Orwell	1900007165	KR	7/17/2018	7/31/2018	12.50	415.00		5,187.50	Legal	06-Calfee - #269013.pdf
1005	Orwell	1900007272	KR	8/16/2018	8/31/2018	22.70	343.44		7,796.00	Legal	07-Calfee - #270341.pdf
1005	Orwell	1900007405	KR	9/18/2018	9/28/2018	2.00	415.00		830.00	Legal	08-Calfee - #272091.pdf
1005	Orwell	1900007438	KR	10/3/2018	9/28/2018	5.00	415.00		2,075.00	Legal	09-Calfee - #272790.pdf
1005	Orwell	1900007636	KR	11/15/2018	11/27/2018	48.70	380.81		18,545.50	Legal	10-Calfee - #274600.pdf
1005	Orwell	1900007765	KR	12/19/2018	12/31/2018	51.50	366.35		18,867.00	Legal	11-Calfee - #275940.pdf
1005	Orwell	1900007987	KR	1/25/2019	1/31/2019	67.70	367.71		24,894.00	Legal	12-Calfee - #277350.pdf
									(0.13)	Staff Report Adjustments	
1005	Orwell	1900008158	KR	2/20/2019	2/28/2019	41.20	397.09		16,360.00	Legal	13-Calfee - #278557.pdf
1005	Orwell	1900008291	KR	3/18/2019	3/27/2019	26.10	394.41		10,294.00	Legal	14-Calfee - #279686.pdf
1005	Orwell	1900008393	KR	4/9/2019	4/25/2019	26.30	407.43		10,715.50	Legal	15-Calfee - #280458.pdf
1005	Orwell	1900008557	KR	5/24/2019	5/31/2019	10.90	438.99		4,785.00	Legal	16-Calfee - #282630.pdf
1005	Orwell	1900008694	KR	6/13/2019	6/25/2019	4.30	424.42		1,825.00	Legal	17-Calfee - #283307.pdf
1005	Orwell	1900008819	KR	7/15/2019	7/25/2019	28.70	398.03		11,423.50	Legal	18-Calfee - #284622.pdf
1005	Orwell	1900008958	KR	8/15/2019	8/22/2019	158.70	356.82		56,627.50	Legal	19-Calfee - #286279.pdf
1005	Orwell	1900009019	KR	9/4/2019	8/31/2019	128.70	368.09		47,373.50	Legal	20-Calfee - #287021-R.pdf
				9/23/2019		32.00	473.36		15,147.50	Legal	21-Calfee - #288141.pdf
ValueScope											
1008	NEO	1900009186	KR	8/3/2018	9/4/2018				5,000.00	Cost of Capital-Retainer	01-Valuescope - #08032018.pdf
1008	NEO	1900009486	KR	9/7/2018	9/28/2018	5.50	273.18	105.18	1,607.68	Cost of Capital	02-Invoice 8615 from ValueScope.pdf
1008	NEO	1900009492	KR	10/2/2018	9/28/2018	21.50	259.42	390.43	5,967.93	Cost of Capital	03-Invoice 8661 from ValueScope.pdf
1008	NEO	1900009891	KR	11/2/2018	11/30/2018	65.50	269.85	1,237.25	18,912.25	Cost of Capital	04-Invoice 8741 from ValueScope.pdf
1008	NEO	1900010317	KR	12/3/2018	12/31/2018	53.50	98.04	717.15	5,962.15	Cost of Capital (1)	05-Valuescope - 12-3-2018-Revised.pdf
									0.33	Staff Report Adjustments	
1008	NEO	1900012206	KR	8/2/2019	8/14/2019	43.50	321.49	978.95	14,963.95	Cost of Capital	06-Invoice 9251 from ValueScope.pdf
GDS Associates											
1008	NEO	1900009337	KR	9/7/2018	9/21/2018	54.50	221.42		12,067.50	COSS/Rate Design	01-GDS - #0164965.pdf
1008	NEO	1900009552	KR	10/9/2018	10/23/2018	23.50	174.26		4,095.00	COSS/Rate Design	02-GDS - #0165903.pdf
1008	NEO	1900009803	KR	11/5/2018	11/20/2018	56.75	188.50		10,697.50	COSS/Rate Design	03-GDS - #0166906.pdf
1008	NEO	1900010074	KR	12/7/2018	12/21/2018	125.25	178.02	26.55	22,324.05	COSS/Rate Design	04-GDS - #0167740.pdf
1008	NEO	1900010228	KR	1/8/2019	1/14/2019	70.50	174.01		12,267.60	COSS/Rate Design	05-GDS - #0168693.pdf
1008	NEO	1900010781	KR	2/6/2019	2/25/2019	35.5	183.35		6,509.00	COSS/Rate Design	06-GDS - #0169176.pdf
									(0.59)	Staff Report Adjustments	
1008	NEO	1900010918	KR	3/12/2019	3/19/2019	10.8	185.07		1,989.50	COSS/Rate Design	07-GDS - #0170315.pdf
1008	NEO	1900011168	KR	4/8/2019	4/17/2019	40.8	183.44		7,475.00	COSS/Rate Design	08-GDS - #0171112.pdf
1008	NEO	1900011428	KR	5/8/2019	5/22/2019	23.5	186.06		4,372.50	COSS/Rate Design	09-GDS - #0172055.pdf

(1) Includes credit for \$5,000 retainer. Total capped at \$35,000 for analysis, report and initial testimony.

Northeast Ohio Natural Gas Corp.

Case Nos. 18-1720-GA-AIR; 18-1721-GA-ATA; 18-1722-GA-AAM

Staff DR 24 (Updated from OCC Set 1-INT-06)-Further Update Through August 2019

General Ledger										Invoice	
Entity Number	Entity Name	Document Number	Type	Document Date	Posting Date	Hours	Average Rate	Expenses	Actual Amounts	Work Performed	Document Name
1008	NEO	1900011657	KR	6/10/2019	6/25/2019	2.5	183.00		457.50	COSS/Rate Design	10-GDS - #0172809.pdf
1008	NEO	1900011941	KR	7/9/2019	7/16/2019	2.0	255.00		510.00	COSS/Rate Design	11-GDS - #0173754.pdf
1008	NEO	1900012242	KR	8/7/2019	8/16/2019	46.25	204.79		9,471.75	COSS/Rate Design	12-GDS - #0174652.pdf
				9/3/2019		11.25	186.20		2,094.75	COSS/Rate Design	13-GDS - #0175460.pdf
Gilmore Jasion Mahler, LTD & Other											
1008	NEO	1900008709	KR	6/30/2018	6/30/2018				1,750.00	Case Analysis	01-Gilmore Jasion Mahler - #142111.pdf
1008	NEO	1900008712	KR	4/30/2018	6/30/2018				5,750.00	Case Analysis	02-Gilmore Jasion Mahler - #141389.pdf
1008	NEO	1900010887	KR	2/27/2019	3/15/2019				96.02	Postage	01-FedEx-6-473-30570.pdf
1008	NEO	1900012304	KR	8/6/2019	8/26/2019				561.56	Newspaper Notices	01-AdOhio-6251.pdf
1008	NEO	1900012305	KR	8/6/2019	8/26/2019				17,061.40	Newspaper Notices	02-AdOhio-6250.pdf
Gannett Fleming - John Spanos											
1008	NEO			8/30/2019		60.00	193.13	-	11,587.50	Depreciation Reserve & Rates	01-Gannett Fleming 065923 - No. 4620.pdf
				9/17/2019		23.00	237.72	776.55	6,244.05	Depreciation Reserve & Rates	02-Gannett Fleming 065923 - No. 4690.pdf
Hearthstone - Al Harms											
				8/31/2017		0.50	150.00		75.00		00-Billing for 8-17 to 8-31 2017.xls
				9/30/2017		3.00	150.00		450.00		01-Billing for 9-1 to 9-30 2017.xlsx
				10/31/2017		-	150.00		-		
				11/30/2017		14.50	150.00		2,175.00		03-Billing for 11-1 to 11-30 2017 Al.xlsx
				12/31/2017		5.00	150.00		750.00		04-Billing for 12-1 to 12-31 2017 Al.xlsx
				1/31/2018		10.50	150.00		1,575.00		05-Billing for 1-1 to 1-31 2018 Al.xlsx
				2/28/2018		4.50	150.00		675.00		06-Billing for 2-1 to 2-28 2018 Al.xlsx
				3/31/2018		5.75	150.00		862.50		07-Billing for 3-1 to 3-31 2018 Al.xlsx
				4/30/2018		7.25	150.00		1,087.50		08-Billing for 4-1 to 4-30 2018 Al.xlsx
				5/31/2018		9.75	150.00		1,462.50		09-Billing for 5-1 to 5-31 2018 Al.xlsx
				6/30/2018		36.00	150.00		5,400.00		10-Billing for 6-1 to 6-30 2018 Al.xlsx
				7/31/2018		14.25	150.00		2,137.50		11-Billing for 7-1 to 7-31 2018 Al.xlsx
				8/31/2018		36.50	150.00	1,113.35	6,588.35		12-Billing for 8-1 to 8-31 2018 Al.xlsx
1008	NEO	100014610	SA		9/30/2018	147.50	150.00	1,113.35	23,238.35	Case Planning & Research, Tariff Changes, Rate Design	
1008	NEO	1900009498	KR	9/30/2018	10/12/2018	42.50	165.00		7,012.50	Case Planning & Research, Tariff Changes, Rate Design	13-Billing for 9-1 to 9-30 2018 Al.xlsx
1008	NEO	1900009717	KR	10/31/2018	10/31/2018	60.75	165.00		10,023.75	Case Planning & Research, Tariff Changes, Rate Design	14-Billing for 10-1 to 10-31 2018 Al.xlsx
1008	NEO	1900009896	KR	11/30/2018	11/30/2018	78.50	165.00		12,952.50	Case Planning & Research, Tariff Changes, Rate Design	15-Billing for 11-1 to 11-30 2018 Al.xlsx
1008	NEO	1900010200	KR	12/31/2018	12/31/2018	40.50	165.00		6,682.50	Case Planning & Research, Tariff Changes, Rate Design	16-Billing for 12-1 to 12-31 2018 Al.xlsx
1008	NEO	1900010573	KR	1/31/2019	1/31/2019	28.25	165.00		4,661.25	Case Planning & Research, Tariff Changes, Rate Design	17-Billing for 1-1 to 1-31 2019 Al.xlsx
									(11,261.25)	Staff Report Adjustments	
1008	NEO	1900010582	KR	2/4/2019	2/8/2019	13.00	165.00	278.55	2,423.55	Case Planning & Research, Tariff Changes, Rate Design	18-Billing for 2-1 to 2-28 2019 Al.xlsx
									(278.55)	Remove expenses	
1008	NEO	1900011060	KR	3/31/2019	3/31/2019	17.25	165.00		2,846.25	Case Planning & Research, Tariff Changes, Rate Design	19-Billing for 3-1 to 3-31-2019 Al.xlsx
1008	NEO	1900011280	KR	4/30/2019	4/30/2019	8.00	165.00		1,320.00	Case Planning & Research, Tariff Changes, Rate Design	20-Billing for 4-1 to 4-30-2019-Al.xlsx
1008	NEO	1900011521	KR	5/31/2019	5/31/2019	4.75	165.00		783.75	Case Planning & Research, Tariff Changes, Rate Design	21-Billing for 5-1 to 5-31-2019-Al.xlsx
				6/30/2019		-			-		
1008	NEO	1900011982	KR	6/30/2019	7/16/2019			25.79	25.79	Case Planning & Research, Tariff Changes, Rate Design	22-Billing for 6-1 to 6-30-2019-Al-R.pdf

Northeast Ohio Natural Gas Corp.

Case Nos. 18-1720-GA-AIR; 18-1721-GA-ATA; 18-1722-GA-AAM

Staff DR 24 (Updated from OCC Set 1-INT-06)-Further Update Through August 2019

General Ledger										Invoice	
Entity	Entity	Document		Document	Posting		Average		Actual		Document
Number	Name	Number	Type	Date	Date	Hours	Rate	Expenses	Amounts	Work Performed	Name
1008	NEO	1900012351	KR	8/24/2019	8/31/2019	20.00	165.00	481.67	3,781.67	Case Planning & Research, Tariff Changes, Rate Design	23-Billing for 8-1 to 8-31-2019-AI.xlsx
Jeff Metz											
1008	NEO	100014608	SA	9/30/2018	9/30/2018	55.50	160.00	642.97	9,522.97	Case Review/Analysis	01-Jeff Metz.pdf
1008	NEO	1900010229	KR	12/31/2018	12/31/2018	65.00	175.00	1,118.26	12,493.26	Case Review/Analysis	02-Jeff Metz.pdf
		1900010624	KR	1/31/2019	2/13/2019				100.00	Case Review/Analysis	
									(100.00)	Remove 1/31/2019 amount	
Total Costs									<u>\$ 551,935.54</u>		
Staff Report											
Total actual to date									<u>\$ 292,119.65</u>		
Projected amount									<u>242,243.71</u>		
Total projected costs									<u>\$ 534,363.36</u>		
Difference (to Schedule C-3.6)									<u>\$ 17,572.18</u>		

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Case No(s). 18-1720-GA-AIR, 18-1721-GA-ATA, 18-1722-GA-ALT

Summary: Exhibit Late Filed Exhibit electronically filed by Mr. Mark T Keaney on behalf of Northeast Ohio Natural Gas Corp.