1 **Q. PLEASE STATE YOUR NAME, POSITION AND ADDRESS.**

2 A. Gary Tucker, Director, Regulatory Accounting and Revenue Recovery
3 Mechanisms, Southern Company Gas ("SCG"). My business address is 10
4 Peachtree Place, Location 1686, Atlanta, Georgia 30309.

5 **Q. Are you the same Gary Tucker who previously filed direct testimony in this**
6 **proceeding?**

7 A. Yes, I am.

8 **Q. What is the purpose of your supplemental testimony?**

9 A. The purpose of my supplemental testimony is to present information to the
10 Commission concerning the revisions to the filed 2021 Annual Review Mechanism
11 ("2021 ARM") docket for the 2020 Historic Base Period that was filed by
12 Chattanooga Gas Company on April 20, 2021, and to support the Settlement and
13 Stipulation Agreement ("Agreement") filed in this proceeding on July 19, 2021.
14 The revisions to the 2021 ARM and the Agreement are the result of discussions and
15 negotiations between Chattanooga Gas Company and the Consumer Advocate that
16 participated in this proceeding.

17 **Q. ARE YOU SPONSORING ANY EXHIBITS?**

18 A. Yes, I am sponsoring Exhibit GT-4. Exhibit GT-4 is a revised version of Exhibit
19 GT-1 that was attached to my prefilled direct testimony.

20 **Q. HOW DO YOU CHARACTERIZE THE REVISIONS TO THE 2021 ARM**
21 **DOCKET FILING?**

22 A. There are two categories of revisions:

1. Corrections made as a result of the discovery process and testimony submitted by the Consumer Advocate
2. Adjustment made to the filing resulting from negotiation and settlement with the Consumer Advocate

Both corrections and adjustments have been identified in Schedule 1 of Exhibit GT-4.

Q. PLEASE DISCUSS THE CORRECTIONS IDENTIFIED IN EXHIBIT GT-4.

A. Through the discovery process and based on the direct testimonies filed by the Consumer Advocate, the Company has made corrections to the total rate adjustment, reducing it by $89,937. Schedule 1 of Exhibit GT-4 includes a line item for each correction, identifying the impact to the deficiency, rate reset and total rate adjustment. Additionally, Schedule 1 includes the location of the correction within the ARM model as well as the discovery request in which the correction was identified and discussed.

Q. PLEASE DISCUSS THE ADJUSTMENT IDENTIFIED IN EXHIBIT GT-4.

A. For purposes of this settlement, the Parties agreed that only one-half of the one-time cost of a study performed by PricewaterhouseCoopers ("PwC") should be included in the calculation of the historic base period revenue deficiency. The result of removing 50% of the total cost of the study of $277,635 is a reduction in the total rate adjustment by $148,097.

Q. WHAT IS THE TOTAL RATE ADJUSTMENT INCLUDING CORRECTIONS AND THE PWC ADJUSTMENT?

A. The initial filing included a total rate adjustment of $11,783,474, after making the corrections and the agreed to adjustment for the PwC charge, the total rate adjustment presented for Commission approval for the 2021 ARM Docket filing is $11,545,439.

Q. IS THE TOTAL RATE ADJUSTMENT OF $11,545,439 WHAT THE PARTIES ARE PROPOSING TO RECOVERY IN RATES BEGINNING SEPTEMBER 1?

A. No. As discussed in my direct testimony, the Company's preferred ARM filing request was to implement a voluntary rate cap of $6.8M per year for this, the 2021 ARM filing based on the 2020 Base Historic Period, and for the next three years or less if the rate adjustment shown in the ARM filings is less than the proposed rate adjustment cap with any residual deficiency balance carrying forward to future ARM filings for recovery. Based on negotiations and settlement with the Consumer Advocate, we have agreed that the amount to be recovered for the 2021 ARM Docket with rates effective September 1, 2020, will be $6.8 million, with the balance of the unrecovered amounts in excess of the $6.8 million to be carried forward to the 2022 ARM Docket filing.

Q. PLEASE FURTHER DISCUSS THE VOLUNTARY RATE CAP OF $6.8 MILLION.

A. The voluntary rate cap of $6.8 million per year was determined based on projected ARM filings through 2024, for on the Historic Base Periods 2020 through 2023, as detailed in Exhibit GT-3. Based on the Company's projections, a $6.8 million per year rate adjustment for this ARM and for the next three ARM filings would allow

the Company to smooth out the recovery of the deficiencies and forecasted rate resets until the 2025 ARM Docket filing, based on 2024 results, which shows a total rate adjustment of less than the proposed voluntary cap. The proposed cap allows the unrecovered amounts, the difference between the total rate adjustments and rate cap, to be carried forward until it is ultimately recovered in future ARM filings.

Q. PLEASE CONTINUE.

A. The voluntary cap is meant to set a ceiling at which the rate adjustment could be granted through the 2024 ARM Docket filing (2023 Historic Base Period). Each year the Company would continue to make the prescribed ARM filing which includes a deficiency, rate reset and total rate adjustment. After Commission review, if the ARM rate adjustment is above the voluntary cap of $6.8 million then the cap would be approved and implemented with the residual amount being carried forward to the next ARM filing and so on. Finally, in the Company's 2025 ARM Docket filing (2024 Historic Base Period), any cumulative over or under recovery amounts from the prior four years will be included as part of that annual ARM filing request.

Q. FOR THE 2020 THROUGH 2024 HISTORIC BASE PERIODS, OF WHICH THE VOLUNTARY RATE CAP IMPACTS, WILL THE COMPANY CONTINUE TO EARN ITS AUTHORIZED RATE OF RETURN AND FULLY COLLECT THE COMMISSION APPROVED HISTORIC BASE PERIOD DEFICIENCIES?

1 **A.** Yes, the voluntary rate cap allows the Company to earn its authorized rate of return
2 for the Historic Base Periods and, over time, to fully collect the Commission
3 approved deficiencies and projected rate resets. The primary difference under the
4 voluntary rate cap compared to the prescribed ARM mechanism is that the
5 Company will be recovering the deficiencies and rate resets over an extended
6 period of time rather than over one year.

7 **Q. SHOULD THE VOLUNTARY RATE CAP OF $6.8 MILLION BE UPDATED**
8 **TO REFLECT THE FINAL RATE ADJUSTMENT OF $11,545,439?**

9 A. No. Due to the size of change in the total rate adjustment amount, it is not necessary
10 to revise the voluntary rate cap of $6.8 million. If Exhibit GT-3 were to be updated, it
11 would show a reduction in the projected 2025 ARM Docket filing rate adjustment for
12 the 2024 Historic Base Period. Furthermore, if the actual 2022 through 2024 ARM
13 Docket filings for the 2021 through 2023 historic base periods reflect a total rate
14 adjustment of less than the $6.8 million voluntary rate cap, then the rate request will
15 be based on the lower amount.

16 **Q. DOES THIS CONCLUDE YOUR SUPPLEMENTAL TESTIMONY IN**
17 **SUPPORT OF THE STIPULATION AND SETTLEMENT AGREEMENT?**

18 A. Yes.

Chattanooga Gas Company
Annual Review Mechanism ("ARM")
Annual Reconciliation Revenue Deficiency/
Twelve Months Ending December 31, 2
Schedule 1

Line No.	Description	Adopted Docket 18-00017	Prior Year Adopted Docket 20-00049
1	Rate Base - Sch 2	149,739,716	163,379,679
2	Operating Income - Sch 5	10,657,876	8,096,435
3	Earned Return [L2/L1]	7.12%	4.96%
4	Fair Rate of Return - Sch 11	7.12%	7.12%
5	Required Operating Income [L4 X L1]	10,657,876	11,628,714
6	Operating Income Deficiency (Excess) [L6-L2]	(0)	3,532,279
7	Gross Revenue Conversion Factor - Sch 12	1.347168975	1.347168975
8	Revenue Deficiency (Surplus) [L6 X L7]	(1)	4,758,576

Exhibit GT-1

Chattanooga Gas Company
Annual Review Mechanism ("ARM")
Rate Base
Twelve Months Ending December 31, 2020
Schedule 2

Line No.	Description		Adopted Docket 18-00017	Prior Year Adopted Docket 20-00049	Historic Base Period 13 Month Average	Remove Prior Year Average Unamortized ARM Asset/(Liability	Normalization Adjustments	Current Year Unamortized ARM Asset/(Liability) and Related Deferred Tax	Annual Rate True-Up Normalized Historic Base Period
	Additions								
1	Plant-in-Service	a/	$ 301,415,025	$ 315,200,253	$ 352,338,509				$ 352,338,509
2	Construction Work in Progress (CWIP)	a/	12,457,439	19,004,354	13,709,361				13,709,361
3	Deferred LNG Maintenance, net of ADITs				256,983				256,983
4	Incremental ARM Reg Asset, net of ADITs	a/			82,205				82,205
5	Material and Supplies	a/	343,442	402,877	487,141		(56,377)		430,765
6	Prepayments	a/	46,803	48,487	27,568		14,635		42,203
7	Stored Gas Inventory	a/	9,425,959	9,199,996	7,757,841		750,552		8,508,393
8	Deferred Rate Case Expense	a/	1,117,499	1,278,489	991,122				991,122
9	Working Capital	b/	350,066	588,948	187,704		56,816		244,520
10	Unamortized ARM Reconciliation Balance	a/	-	1,981,102	3,809,812		(3,809,812)	3,769,029	3,769,029
11	Deferred Pension Contribution	a/	-	82,598	693,997				693,997
	Total Additions		**$ 325,156,233**	**$ 347,787,104**	**$ 380,342,243**	**$ -**	**$ (3,044,185)**	**$ 3,769,029**	**$ 381,067,086**
	Deductions								
12	Removal of Non-allocable Net AGSC Plant		$ -	$ 340,186	$ 542,881	$ -	$ -	$ -	$ 542,881
13	Accumulated Depreciation	a/	127,903,439	132,712,913	138,302,817				$ 138,302,817
14	Accumulated Deferred Income Tax-ADIT	a/	23,114,266	24,975,430	25,553,498		(835)		25,552,663
15	Regulated Liability-EDIT	a/	22,177,646	22,289,323	21,044,625				21,044,625
16	Deferred Income Tax-ARM Reconciliation Balance			517,761	995,694		(995,694)	985,036	985,036
17	Deferred Tax Cuts & Jobs Act Regulatory Liability			922,355	1,773,760				1,773,760
18	Customer Advances for Construction	a/		-	-				-
19	Reserve for Uncollectible	a/	169,708	201,415	288,440		(57,808)		230,631
20	Reserve for Health Insurance	a/	33,409	45,928	84,345		(20,840)		63,504
21	Other Reserves	a/	72,774	62,194	145,665		(58,920)		86,745
22	Customer Deposits	a/	1,612,342	1,988,149	1,985,513				1,985,513
23	Accrued Interest on Customer Deposits	a/	332,933	351,772	369,662				369,662
24	**Total Deductions**		**$ 175,416,517**	**$ 184,407,425**	**$ 191,086,900**	**$ -**	**$ (1,134,099)**	**$ 985,036**	**$ 190,937,837**
25	**Total Rate Base**		**$ 149,739,716**	**$ 163,379,679**	**$ 189,255,343**	**$ -**	**$ (1,910,087)**	**$ 2,783,993**	**$ 190,129,250**

a/ Historic Base Period 13-Month Average Sch 2A
b/ Leg Lag Schedule 3

Chattanooga Gas Company
Annual Review Mechanism ("ARM")
Rate Base-13 Month Average Workpaper
Twelve Months Ending December 31, 2020
Schedule 2A

Line No.	Description		December	January	February	March	April	May	June	July	August	September	October	November	December	13-MA
	Additions															
1	Plant-in-Service	a/	$ 340,186,028	$ 343,982,010	$ 348,046,033	$ 346,370,659	$ 353,305,214	$ 353,695,064	$ 354,777,204	$ 354,849,548	$ 356,038,426	$ 357,182,513	$ 356,921,997	$ 357,498,139	$ 357,547,781	**352,338,509**
2	Construction Work in Progress (CWIP)	a/	14,351,313	13,279,443	10,992,400	12,291,114	9,025,200	10,158,947	11,366,437	12,616,354	14,640,340	15,326,937	16,202,307	17,428,009	20,542,889	**13,709,361**
3	2019 Deficiency, net of ADITs	a/	3,962,204	3,962,204	3,962,204	3,962,204	3,962,204	3,962,204	3,962,204	3,962,204	3,962,204	3,962,204	3,632,021	3,301,837	2,971,653	**3,809,812**
4	Deferred LNG Maintenance, net of ADITs	a/	256,983	256,983	256,983	256,983	256,983	256,983	256,983	256,983	256,983	256,983	256,983	256,983	256,983	**256,983**
5	Incremental ARM Reg Asset, net of ADITs	a/	118,741	118,741	118,741	118,741	118,741	118,741	118,741	118,741	118,741	-	-	-	-	**82,205**
6	Prepaid Pension Cash Contributions, Net of ADIT	a/	793,140	776,616	760,092	743,568	727,045	710,521	693,997	677,474	660,950	644,426	627,902	611,379	594,855	**693,997**
7	Material and Supplies	a/	451,592	439,810	472,378	498,963	487,463	493,564	498,903	492,760	498,873	496,545	500,275	499,946	501,767	**487,141**
8	Prepayments	a/	15,257	12,682	19,615	13,484	27,138	22,149	17,160	14,056	21,135	34,729	28,775	22,820	109,378	**27,568**
9	Stored Gas Inventory	a/	10,003,148	8,790,704	6,620,747	5,320,372	5,596,253	6,194,223	6,735,076	7,185,463	7,848,411	9,276,000	9,788,227	9,221,469	8,271,837	**7,757,841**
10	Deferred Rate Case Expense	a/	1,033,121	1,012,427	996,207	1,100,671	1,095,502	1,115,860	908,955	888,260	867,566	1,007,626	980,211	952,796	925,381	**991,122**
11	Average ARM Regulatory Asset a															**-**
12	**Total Additions**		**$ 371,171,527**	**$ 372,631,620**	**$ 372,245,401**	**$ 370,676,761**	**$ 374,601,742**	**$ 376,728,257**	**$ 379,335,661**	**$ 381,061,844**	**$ 384,913,629**	**$ 388,187,964**	**$ 388,938,697**	**$ 389,793,377**	**$ 391,722,526**	**$ 380,154,539**
	Deductions															
13	Accumulated Depreciation	a/	(135,911,550)	(136,474,063)	(137,466,445)	(136,079,181)	(137,190,902)	(137,404,928)	(137,828,003)	(138,506,271)	(139,245,952)	(139,459,915)	(140,351,211)	(141,033,511)	(140,984,687)	**$ (138,302,817)**
14	2019 Deficiency ADITs		(1,035,522)	(1,035,522)	(1,035,522)	(1,035,522)	(1,035,522)	(1,035,522)	(1,035,522)	(1,035,522)	(1,035,522)	(1,035,522)	(949,229)	(862,935)	(776,642)	**$ (995,694)**
15	Accumulated Deferred Income Tax-ADIT	a/	(25,144,587)	(25,191,710)	(25,342,757)	(25,594,729)	(25,779,753)	(25,928,803)	(25,964,063)	(26,082,489)	(26,391,755)	(24,967,195)	(25,130,445)	(25,249,104)	(25,428,090)	**(25,553,498)**
16	Regulated Liability-EDIT	a/	(21,713,662)	(21,606,522)	(21,499,382)	(21,385,431)	(21,270,922)	(21,166,610)	(21,057,198)	(20,947,788)	(20,838,375)	(20,729,796)	(20,538,155)	(20,339,216)	(20,487,062)	**(21,044,625)**
17	Deferred Tax Cuts & Jobs Act Regulatory Liability	a/	(1,844,710)	(1,844,710)	(1,844,710)	(1,844,710)	(1,844,710)	(1,844,710)	(1,844,710)	(1,844,710)	(1,844,710)	(1,844,710)	(1,690,984)	(1,537,258)	(1,383,533)	**(1,773,760)**
18	Customer Advances for Construction	a/	-	-	-	-	-	-	-	-	-	-	-	-	-	**-**
19	Reserve for Uncollectibles	a/	(191,479)	(225,594)	(232,137)	(246,219)	(269,289)	(275,127)	(301,937)	(327,191)	(316,652)	(325,847)	(332,483)	(346,862)	(358,897)	**(288,440)**
20	Reserve for Health Insurance	a/	(82,023)	(82,023)	(82,023)	(82,023)	(82,023)	(82,023)	(82,023)	(82,023)	(82,023)	(82,023)	(82,023)	(97,113)	(97,113)	**(84,345)**
21	Other Reserves	a/	(136,622)	(140,574)	(140,055)	(147,498)	(148,909)	(150,320)	(152,166)	(154,666)	(156,802)	(156,460)	(134,357)	(136,929)	(138,289)	**(145,665)**
22	Customer Deposits	a/	(2,069,540)	(1,922,513)	(1,867,394)	(1,917,036)	(1,877,896)	(1,924,761)	(1,938,590)	(1,982,868)	(2,010,098)	(2,051,318)	(2,161,659)	(2,144,107)	(1,943,895)	**(1,985,513)**
23	Accrued Interest on Customer Deposits	a/	(360,257)	(362,455)	(364,509)	(360,582)	(367,146)	(367,588)	(370,586)	(372,247)	(372,132)	(376,885)	(374,676)	(377,984)	(378,559)	**(369,662)**
24	Average ARM Regulatory Liability		-	-	-	-	-	-	-	-	-	-	-	-	-	**-**
25	**Total Deductions**		**$ (188,489,952)**	**$ (188,885,686)**	**$ (189,874,934)**	**$ (188,692,931)**	**$ (189,867,072)**	**$ (190,180,391)**	**$ (190,574,799)**	**$ (191,335,776)**	**$ (192,294,021)**	**$ (191,029,671)**	**$ (191,745,222)**	**$ (192,125,020)**	**$ (191,976,767)**	**$ (190,544,019)**
26	**Total Rate Base**		**$ 182,681,575**	**$ 183,745,934**	**$ 182,370,467**	**$ 181,983,830**	**$ 184,734,670**	**$ 186,547,865**	**$ 188,760,862**	**$ 189,726,067**	**$ 192,619,608**	**$ 197,158,293**	**$ 197,193,475**	**$ 197,668,358**	**$ 199,745,758**	**$ 189,610,520**
27	245511 Taxes Payable-Tennessee S	a/	$ (184,477)	$ (215,906)	$ (152,029)	$ (186,281)	$ (102,689)	$ (75,487)	$ (81,912)	$ (73,588)	$ (70,311)	$ (70,840)	$ (83,032)	$ (113,096)	$ (197,361)	$ (123,616)
28	245512 Taxes Payable- Tennessee U	a/	(24,136)	(24,185)	(20,738)	(20,755)	(20,725)	(20,730)	(20,734)	(20,730)	(20,730)	(25,242)	(22,305)	(5,885)	(5,894)	(19,445)
29	246010 Franchise Requirements	a/	(573,901)	(912,978)	(1,155,507)	(884,475)	(168,987)	(302,287)	(437,938)	(105,633)	(228,501)	(327,966)	(134,026)	(292,140)	(588,248)	(470,199)
30	**Franchise Fee and Sale Tax Withheld Balance**		**$ (782,513)**	**$ (1,153,069)**	**$ (1,328,274)**	**$ (1,091,510)**	**$ (292,401)**	**$ (398,504)**	**$ (540,585)**	**$ (199,951)**	**$ (319,542)**	**$ (424,049)**	**$ (239,362)**	**$ (411,121)**	**$ (791,503)**	**$ (613,260)**

a/ Historic Base Period 13-Month Average Sch 2A

Chattanooga Gas Company
Annual Review Mechanism ("ARM")
Allocated Plant, Accumulated Depreciation, Deferred Income Tax-Workpaper
Twelve Months Ending December 31, 2020
Schedule 2A1

		Total Project Element Total Plan Final Actual FY19 December	Total Project Element Total Plan Final Actual FY20 January	Total Project Element Total Plan Final Actual FY20 February	Total Project Element Total Plan Final Actual FY20 March	Total Project Element Total Plan Final Actual FY20 April	Total Project Element Total Plan Final Actual FY20 May	Total Project Element Total Plan Final Actual FY20 June	Total Project Element Total Plan Final Actual FY20 July	Total Project Element Total Plan Final Actual FY20 August	Total Project Element Total Plan Final Actual FY20 September	Total Project Element Total Plan Final Actual FY20 October	Total Project Element Total Plan Final Actual FY20 November	Total Project Element Total Plan Final Actual FY20 December		
100100 Utility Plant in Service	Chattanooga Gas Company	319,496,761	322,206,452	324,630,438	324,821,218	325,649,130	324,992,028	326,286,579	337,246,355	337,703,804	338,441,944	342,601,196	343,213,106	343,532,342	331,601,643	
100103 Utility Plant in Service - Ad	Chattanooga Gas Company	-	-	-	-	-	-	-	-	-	671,271	-	-	-	51,636	
100110 Completed Constr Not Clssfd	Chattanooga Gas Company	17,331,895	18,325,417	19,377,142	18,246,196	23,463,945	24,280,315	24,172,567	13,195,276	13,590,579	13,373,258	9,076,214	9,477,214	9,372,385	16,406,339	
		336,828,656	**340,531,869**	**344,007,579**	**343,067,414**	**349,113,075**	**349,272,343**	**350,459,146**	**350,441,631**	**351,294,383**	**352,486,474**	**351,677,410**	**352,690,320**	**352,904,728**	**348,059,617**	
113100 Nonutility Plant in Service	AGL Services Company	########478/599/9	########47</399/1	########483/;<:/9	########484/:<8/5	########486/;46/:	########487/354/5	########497/385/9	########497/3;4/6	########4:7/563/7	########4:6/963/9	########4:8/;38/1	########4:9/899/1	########4;3/3:9/6	162,561,779	
113110 Non-Utility CCNC	AGL Services Company	##########;/;94/<	##########:/;79/8	##########:/58;/7	##########:/:<8/3	##########45/575/8	##########45/567/;	##########44/5;6/9	##########44/998/6	##########5/<<5/4	##########55/;:4/:	##########5</644/8	##########47/74;/3	##########46/349/5	12,446,004	
		154,128,614	**156,912,549**	**158,156,156**	**159,590,300**	**166,056,215**	**166,256,087**	**175,336,319**	**175,746,639**	**177,222,538**	**196,502,464**	**205,116,584**	**190,984,150**	**193,092,558**	**175,007,783**	
	Allocation Rate	**2.18%**	**2.20%**	**2.55%**	**2.07%**	**2.52%**	**2.66%**	**2.46%**	**2.51%**	**2.68%**	**2.39%**	**2.56%**	**2.52%**	**2.40%**		
		3,357,371.36	**3,450,141.32**	**4,038,453.45**	**3,303,245**	**4,192,139**	**4,422,722**	**4,318,059**	**4,407,917**	**4,744,043**	**4,696,039**	**5,244,587**	**4,807,819**	**4,643,054**	**4,278,892**	
	Total Utility Plant	**340,186,028**	**343,982,010**	**348,046,033**	**346,370,659**	**353,305,214**	**353,695,064**	**354,777,204**	**354,849,548**	**356,038,426**	**357,182,513**	**356,921,997**	**357,498,139**	**357,547,781**	**352,338,509**	
100120 Utility Construction WIP	Chattanooga Gas Company	12,304,878	11,448,272	8,340,983	9,975,829	6,875,774	7,796,727	8,583,916	9,979,725	11,928,710	13,223,633	14,603,693	15,242,232	18,025,976	11,410,027	
100121 Utility Cap Payroll Accrued	Chattanooga Gas Company	23,714	5,752	6,594	10,101	11,380	12,280	24,867	4,989	7,075	6,293	9,335	12,423	2,610	10,570	
100123 Utility CWIP Accrual	Chattanooga Gas Company	72,510	(1,140)	473,883	515,214	-	-	-	200,595	-	100,778	-	108,500	-	113,103	
Topside/SUD - manual entry	Chattanooga Gas Company	40,495	-	-	-	-	-	500,380	-	-	-	-	-	227,986	59,143	
		12,441,597	**11,452,884**	**8,821,460**	**10,501,144**	**6,887,155**	**7,809,007**	**9,109,163**	**10,185,308**	**11,935,784**	**13,330,704**	**14,613,028**	**15,363,155**	**18,256,572**	**11,592,843**	
113120 Nonutility Construction WIP	AGL Services Company	########:;/479/;	########:</3<</:	########;5/644/9	########;3/8<6/;	########;4/5<;/5	########;7/8<6/4	########;;/73;/<	########<6/<5:/4	########<:/665/;	########;3/998/3	########8</968/6	########;3/473/;	########<8/3:6/8	83,171,318	
113121 Nonutility Cap Payroll Accrued	AGL Services Company	############54/34	############</99	############44/;8	############:/7:	############6:/46	############9/38	############5/47	############66/56	############55/<9	############5</89	############65/8<	############58/76	############;/8<	29,825	
113123 NonUtility CWIP Accrual	AGL Services Company	##########</835/7	##########6/<95/8	##########5/9<9/3	##########8/;9:/;	##########6/688/7	##########6/9:;/4	##########6/4:9/6	##########5/<9:/3	##########6/9::/<	##########5/;69/6	##########5/7;</3	##########4/;8:/5	##############465	3,543,569	
		87,670,357	**83,071,933**	**85,019,556**	**86,479,139**	**84,690,828**	**88,337,416**	**91,657,403**	**96,927,456**	**101,033,682**	**83,530,984**	**62,156,952**	**82,023,528**	**95,082,020**	**86,744,712**	
	Allocation Rate	**2.18%**	**2.20%**	**2.55%**	**2.07%**	**2.52%**	**2.66%**	**2.46%**	**2.51%**	**2.68%**	**2.39%**	**2.56%**	**2.52%**	**2.40%**		
		1,909,716	**1,826,558**	**2,170,940**	**1,789,970**	**2,138,045**	**2,349,940**	**2,257,274**	**2,431,046**	**2,704,555**	**1,996,233**	**1,589,279**	**2,064,854**	**2,286,318**	**2,116,518**	
	Total Construction Work in Progress	**14,351,313**	**13,279,443**	**10,992,400**	**12,291,114**	**9,025,200**	**10,158,947**	**11,366,437**	**12,616,354**	**14,640,340**	**15,326,937**	**16,202,307**	**17,428,009**	**20,542,889**	**13,709,361**	
145300 Materials & Operating Supplies	Chattanooga Gas Company	###########784/8<	###########76</;4	###########7:5/6:	###########7<;/<9	###########7;:/79	###########7<6/89	###########7<;/<3	###########7<5/:9	###########7<;/;:	###########7<9/87	###########833/5:	###########7<</<7	###########834/:9	487,141	
145700 Gss Underground Storage	Chattanooga Gas Company	##########8/3:7/4	##########6/:43/3	##########5/45:/3	##########4/36:/8	##########4/73</5	##########4/<:5/6	##########5/787/:	##########5/;<</3	##########6/739/4	##########7/3<:/6	##########7/9;:/3	##########7/6<:/<	##########6/:36/4	3,151,978	
145720 Wss Underground Storage	Chattanooga Gas Company	###########<;4/<7	##########4/44;/5	###########9;8/;7	###########869/<4	###########7<;/<9	###########8<6/36	###########:47/;4	###########:6/<6	##########4/45;/9	##########4/69</:	##########4/543/7	##########4/3::/3	###########<;6/87	913,329	
145900 Liquefied Natural gas	Chattanooga Gas Company	##########6/<7:/3	##########6/<95/6	##########6/;3:/;	##########6/:78/<	##########6/9;:/3	##########6/95;/;	##########6/898/8	##########6/645/7	##########6/646/8	##########6/;3;/<	##########6/;<3/:	##########6/:79/7	##########6/8;8/4	3,692,534	
	Total Materials & Supplies & Gas Stored	**10,454,740**	**9,230,514**	**7,093,125**	**5,819,336**	**6,083,716**	**6,687,787**	**7,233,979**	**7,678,223**	**8,347,284**	**9,772,545**	**10,288,501**	**9,721,414**	**8,773,604**	**8,244,982**	
157400 Prepayments - Other	Chattanooga Gas Company	############48/58	############45/9;	############4</94	############46/7;	############5:/46	############55/47	############4:/49	############47/38	############54/46	############67/:5	############5;/::	############55/;5	############43</6:	27,568	
162025 Rate Case Expenses	Chattanooga Gas Company	##########4/366/4	##########4/345/7	###########<9/53	##########4/433/9	##########4/3<8/8	##########4/448/;	###########3;/<8	###########;;/59	###########9:/89	##########4/33:/9	###########;3/54	###########85/:<	###########58/6;	991,122	
139100 Provision for Uncollectibles	Chattanooga Gas Company	##########+49</95	##########+4<8/4:	##########+547/64	##########+54;/::	##########+555/55	##########+557/7;	##########+589/87	##########+593/9;	##########+593/4;	##########+594/;<	##########+598/48	##########+5;7/98	##########+635/4:	(241,222)	
251112 Misc Current & Accrued Liab	Chattanooga Gas Company	##########+433/33	##########+433/33	##########+433/33	##########+433/33	##########+433/33	##########+433/33	##########+433/33	##########+433/33	##########+433/33	##########+433/33	##########+433/33	##########+433/33	##########+433/33	(100,000)	
139610 Provn for Uncoll - Damage Main	Chattanooga Gas Company	###########+54/;8	###########+63/75	###########+4:/;5	###########+5:/77	###########+7:/39	###########+83/97	###########+78/6;	###########+99/83	###########+89/7:	###########+96/<8	###########+9:/65	###########+95/53	###########+89/:5	(47,218)	
278500 Reserve for Health Insurance	Chattanooga Gas Company	###########+;5/35	###########+;5/35	###########+;5/35	###########+;5/35	###########+;5/35	###########+;5/35	###########+;5/35	###########+;5/35	###########+;5/35	###########+;5/35	###########+;5/35	###########+<:/44	###########+<:/44	(84,345)	
225151 Unclaimed Cust Credits & Chcks	Chattanooga Gas Company	###########+69/95	###########+73/8:	###########+73/38	###########+7:/7<	###########+7;/<3	###########+83/65	###########+85/49	###########+87/99	###########+89/;3	###########+89/79	###########+67/68	###########+69/<5	###########+6;/5;	(45,665)	
100200 Accum Depr Utility Plant	Chattanooga Gas Company	#######+467/<5</7	#######+468/8;9/8	#######+469/58;/6	#######+468/873/6	#######+469/363/:	#######+469/4;7/9	#######+469/9;8/7	#######+46:/66</5	#######+46:/:;</8	#######+46;/5;6/<	#######+46;/;39/6	#######+46</79:/6	#######+46</763/<	(137,102,533)	
100203 Accum Depr Utility - Adj	Chattanooga Gas Company	###########+66/:6	###############	###############	###############	##########+5:/83	###############	###############	###############	###############	###########+:/7:	###########+47/<7	###############	###############	(6,435)	
100205 Accum Depr Utility Plant - RRL	Chattanooga Gas Company	########5;/378/6	########5;/378/6	########5;/378/6	########5;/839/7	########5;/839/7	########5;/839/7	########5;/936/8	########5;/936/8	########5;/936/8	########5;/;55/4	########5;/;55/4	########5;/;55/4	########5;/<97/8	28,530,554	
100220 Utility Retirement WIP	Chattanooga Gas Company	###########55/85	###########<5</84	###########<69/58	##########4/547/7	##########4/385/;	##########4/453/6	##########4/399/3	##########4/454/8	##########4/35;/<	##########4/38:/3	###########<9/8;	###########;97/66	###########;44/:7	994,023	
248305 Accum Reg FixedAsset Rem Cost	Chattanooga Gas Company	########+5;/378/6	########+5;/378/6	########+5;/378/6	########+5;/839/7	########+5;/839/7	########+5;/839/7	########+5;/936/8	########+5;/936/8	########+5;/936/8	########+5;/;55/4	########+5;/;55/4	########+5;/;55/4	########+5;/<97/8	(28,530,554)	
		(134,140,709)	**(134,657,062)**	**(135,322,045)**	**(134,325,827)**	**(135,005,463)**	**(135,064,251)**	**(135,619,366)**	**(136,217,711)**	**(136,760,614)**	**(137,234,332)**	**(137,924,717)**	**(138,602,986)**	**(138,619,212)**	**(136,114,946)**	
113200 Accum Depr Nonutility Plant	AGL Services Company	########+;4/5<7/<	########+;5/96:/6	########+;6/<;3/5	########+;7/:43/4	########+;9/89;/4	########+;:/<;</5	########+;</9;5/7	########+<4/579/7	########+<5/77/7	########+<6/75:/;	########+<8/683/6	########+<9/945/4	########+<;/6:6/<	(89,593,669)	
113203 Accum Depr NonUtility - Adj	AGL Services Company	###############	###############	###############	###############	###############	###############	###############	###############	###############	##########5<</;<	###########97</;7	###########95/;9	###############	62,509	
113220 Nonutility Retirement WIP	AGL Services Company	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
	Allocation Rate	**2.18%**	**2.20%**	**2.55%**	**2.07%**	**2.52%**	**2.66%**	**2.46%**	**2.51%**	**2.68%**	**2.39%**	**2.56%**	**2.52%**	**2.40%**		
		(1,770,841)	**(1,817,002)**	**(2,144,400)**	**(1,753,354)**	**(2,185,439)**	**(2,340,678)**	**(2,208,637)**	**(2,288,560)**	**(2,485,338)**	**(2,225,583)**	**(2,426,494)**	**(2,430,524)**	**(2,365,475)**	**(2,187,871)**	
	Total Accumulated Depreciation	**(135,911,550)**	**(136,474,063)**	**(137,466,445)**	**(136,079,181)**	**(137,190,902)**	**(137,404,928)**	**(137,828,003)**	**(138,506,271)**	**(139,245,952)**	**(139,459,915)**	**(140,351,211)**	**(141,033,511)**	**(140,984,687)**	**(138,302,817)**	
279100 Accel Fed Tax Depr-Property	Chattanooga Gas Company	########+59/857/7	########+59/8:9/9	########+59/95;/;	########+59/9<7/5	########+59/:83/;	########+59/;3:/7	########+59/;97/3	########+59/<53/9	########+59/<::/5	########+58/:;8/<	########+58/;76/;	########+58/<34/:	########+58/649/5	(26,430,148)	
279101 Reg Tax Liability Reclass	Chattanooga Gas Company	##########9/<:3/4	##########9/<75/4	##########9/<47/4	##########9/;;7/6	##########9/;87/7	##########9/;5:/4	##########9/:<;/8	##########9/:9</<	##########9/:74/6	##########9/:46/3	##########9/995/<	##########9/943/<	##########8/687/5	6,695,659	
279150 Accel St Tax Depr-Property	Chattanooga Gas Company	#########+9/3;7/5	#########+9/458/3	#########+9/498/<	#########+9/53</:	#########+9/584/9	#########+9/5<6/7	#########+9/668/5	#########+9/6::/4	#########+9/74;/<	#########+9/6<9/:	#########+9/769/7	#########+9/7:9/5	#########+9/55:/9	(6,292,198)	
279200 Other Timing Difference-Fed	Chattanooga Gas Company	##########+4<6/7:	##########+4:4/38	##########+489/:3	##########+5<:/54	##########+5;:/93	##########+5;:/;6	##########+574/;3	##########+55;/<4	##########+674/83	##########+6<3/<;	##########+6:;/;5	##########+693/5<	##########+878/94	(298,602)	
279250 Other Timing Differences-State	Chattanooga Gas Company	##########4/;;;/:	##########4/;<9/4	##########4/<33/;	##########4/;87/6	##########4/;8:/8	##########4/;8:/7	##########4/;:5/:	##########4/;:9/<	##########4/;6</:	##########5/3;5/9	##########5/3;9/9	##########5/3<5/:	##########5/933/7	1,977,462	
279300 Other Timing Differences-Other	Chattanooga Gas Company	############8/44	############8/44	############8/44	############8/44	############8/44	############8/44	############8/44	############8/44	############8/44	############4/6:	############4/6:	############4/6:	############4/6:	3,961	
259999 Regulatory Tax Liability	Chattanooga Gas Company	########+54/:46/9	########+54/939/8	########+54/7<</6	########+54/6;8/7	########+54/5:3/<	########+54/499/9	########+54/38:/4	########+53/<7:/:	########+53/;6;/6	########+53/:5</:	########+53/86;/4	########+53/66</5	########+53/7;:/3	(21,044,625)	
		(45,651,845)	**(45,635,910)**	**(45,630,700)**	**(45,842,793)**	**(45,843,855)**	**(45,865,559)**	**(45,821,911)**	**(45,822,365)**	**(45,989,851)**	**(44,506,479)**	**(44,446,344)**	**(44,372,348)**	**(44,620,415)**	**(45,388,490)**	
279100 Accel Fed Tax Depr-Property	AGL Services Company	########+43/<;:/9	########+44/977/;	########+45/635/3	########+46/36:/9	########+46/:53/<	########+47/737/5	########+48/3;:/9	########+48/::3/<	########+49/787/5	########+49/:53/3	########+4:/6;4/6	########+4;/35:/:	########+55/634/5	(15,218,511)	
279150 Accel St Tax Depr-Property	AGL Services Company	#########+4/965/5	#########+4/9;9/<	#########+4/:74/9	#########+4/;:6/5	#########+4/<86/8	#########+5/366/<	#########+5/447/5	#########+5/4<7/9	#########+5/5:7/<	#########+5/3:9/6	#########+5/468/7	#########+5/598/7	#########+5/558/6	(2,016,002)	
		(12,619,849)	**(13,331,768)**	**(14,043,687)**	**(14,910,871)**	**(15,674,545)**	**(16,438,219)**	**(17,201,893)**	**(17,965,567)**	**(18,729,241)**	**(18,796,374)**	**(19,516,792)**	**(20,293,259)**	**(24,526,604)**	**(17,234,513)**	
	Allocation Rate	**2.18%**	**2.20%**	**2.55%**	**2.07%**	**2.52%**	**2.66%**	**2.46%**	**2.51%**	**2.68%**	**2.39%**	**2.56%**	**2.52%**	**2.40%**		
		(274,897)	**(293,135)**	**(358,600)**	**(308,629)**	**(395,709)**	**(437,287)**	**(423,636)**	**(450,596)**	**(501,360)**	**(449,198)**	**(499,021)**	**(510,861)**	**(589,760)**	**(422,515)**	
		(45,926,742)	**(45,929,044)**	**(45,989,300)**	**(46,151,422)**	**(46,239,563)**	**(46,302,846)**	**(46,245,547)**	**(46,272,961)**	**(46,491,211)**	**(44,955,677)**	**(44,945,365)**	**(44,883,209)**	**(45,210,175)**	**(45,811,005)**	
	ADIT Adjustments - Pension & OPEB	933317	870997	854649	830547	812921	794376	775714	757,316.00	738,919.00	741,314.00	723,235.00	705,112.00	704,977.00	787,953	a/
	ADIT Adjustments - Proforma Income Tax Savi	(1,809)	(1,809)	(1,809)	(1,809)	(1,809)	(1,809)	-	-	-	-	-	-	-	(835)	
	Total Accumulated Deferred Income Tax-AD	**(44,995,234)**	**(45,059,857)**	**(45,136,460)**	**(45,322,685)**	**(45,428,452)**	**(45,510,279)**	**(45,469,833)**	**(45,515,645)**	**(45,752,292)**	**(44,214,363)**	**(44,222,130)**	**(44,178,097)**	**(44,505,198)**	**(46,598,123)**	
Recorded Tax Refund	Chattanooga Gas Company	(1,837,787)	(1,837,787)	(1,837,787)	(1,837,787)	(1,837,787)	(1,837,787)	(1,844,710)	(1,844,710)	(1,844,710)	(1,844,710)	(1,690,984)	(1,537,258)	(1,383,533)	(1,770,564)	
ADIT on Recorded Tax Refund	Chattanooga Gas Company	480,306	480,306	480,306	480,306	480,306	480,306	482,115	482,115	482,115	482,115	441,939	401,762	361,586	462,737	
ADIT Adjustment for Tax Refund Balance		1,809	1,809	1,809	1,809	1,809	1,809	-	-	-	-	-	-	-	835	
Dkt 18-00035 Tax Refund	Chattanooga Gas Company	(1,844,710.00)	(1,844,710.00)	(1,844,710.00)	(1,844,710.00)	(1,844,710.00)	(1,844,710.00)	(1,844,710.00)	(1,844,710.00)	(1,844,710.00)	(1,844,710.00)	(1,690,984.17)	(1,537,258.34)	(1,383,532.51)	(1,773,759.62)	
ADIT on Dkt 18-00035 Refund	Chattanooga Gas Company	482,114.96	482,114.96	482,114.96	482,114.96	482,114.96	482,114.96	482,114.96	482,114.96	482,114.96	482,114.96	441,938.71	401,762.47	361,586.22	463,572.08	
235201 Customer Deposits	Chattanooga Gas Company	(1,353,841)	(1,371,068)	(1,382,821)	(1,370,154)	(1,354,956)	(1,347,106)	(1,332,095)	(1,324,386)	(1,315,168)	(1,303,086)	(1,285,977)	(1,279,958)	(1,275,311)	(1,330,456)	
235202 Customer Credit Balances	Chattanooga Gas Company	(715,699)	(551,445)	(484,572)	(546,882)	(522,939)	(577,655)	(606,496)	(658,482)	(694,930)	(748,232)	(875,682)	(864,149)	(668,584)	(655,058)	
241990 Interest Acc-Customer Deposits	Chattanooga Gas Company	(360,257)	(362,455)	(364,509)	(360,582)	(367,146)	(367,588)	(370,586)	(372,247)	(372,132)	(376,885)	(374,676)	(377,984)	(378,559)	(369,662)	
245511 Taxes Payable-Tennessee S	Chattanooga Gas Company	##########+4;7/7:	##########+548/<3	##########+485/35	##########+4;9/5;	##########+435/9;	###########+:8/7;	###########+;4/<4	###########+:6/8;	###########+:3/64	###########+:3/7	###########+;6/36	##########+446/3<	##########+4<:/69	(123,616)	
245512 Taxes Payable- Tennessee U	Chattanooga Gas Company	###########+57/46	###########+57/4;	###########+53/:6	###########+53/:8	###########+53/:5	###########+53/:6	###########+53/:6	###########+53/:6	###########+53/:6	###########+58/57	###########+55/63	############+8/;;	############+8/;<	(19,445)	
246010 Franchise Requirements 1	Chattanooga Gas Company	##########+8:6/<3	##########+<45/<:	#########+4/488/8	##########+;;7/7:	###########+49/<;	##########+635/5;	##########+76:/<6	##########+438/96	###########+55/83	##########+65:/<9	##########+467/35	##########+5<5/47	##########+8;;/57	(470,199)	
		(782,513)	**(1,153,069)**	**(1,328,274)**	**(1,091,510)**	**(292,401)**	**(398,504)**	**(540,585)**	**(199,951)**	**(319,542)**	**(424,049)**	**(239,362)**	**(411,121)**	**(791,503)**	**(613,260)**	
Dssuryhg#534<#Ghi]		##########6/<95/5	##########6/<95/5	##########6/<95/5	##########6/<95/5	##########6/<95/5	##########6/<95/5	##########6/<95/5	##########6/<95/5	##########6/<95/5	##########6/<95/5	##########6/965/3	##########6/634/;	##########5/<:4/9	#######6/;3</;	##663/4;
DGLW#rq#534<#Ghi]		#########+4/368/8	#########+4/368/8	#########+4/368/8	#########+4/368/8	#########+4/368/8	#########+4/368/8	#########+4/368/8	#########+4/368/8	#########+4/368/8	#########+4/368/8	##########+<7</55	##########+;95/<6	##########+::9/97	########+<<8/9<	
Lqfuhphqwdo#DUF		###########493/:8	###########493/:8	###########493/:8	###########493/:8	###########493/:8	###########493/:8	###########493/:8	###########493/:8	###########493/:8	###############	###############	###############	###############	#######444/5<41	
DGLW#rq#Lqfuhphqwdo#DU		###########+75/34	###########+75/34	###########+75/34	###########+75/34	###########+75/34	###########+75/34	###########+75/34	###########+75/34	###########+75/34	###############	###############	###############	###############	#########+5</3;	
Suhsdlg#DJVF#Shqvl:		##########4/3:6/:	##########4/384/6	##########4/35</3	##########4/339/9	###########<;7/5;	###########<94/<4	###########<6</87	###########<4:/4:	###########;<7/;3	###########;:5/76	###########;83/39	###########;5:/9<	###########;38/65	#########<6</87	
DGLW#rq#Suhsdlg#Shqvl		##########+5;3/96	##########+5:7/:;	##########+59;/<6	##########+596/3<	##########+58:/57	##########+584/6<	##########+578/88	##########+56</:3	##########+566/;8	##########+55;/34	##########+555/49	##########+549/64	##########+543/7:	########+578/88	
Deferred LNG Maintenance		347,909	347,909	347,909	347,909	347,909	347,909	347,909	347,909	347,909	347,909	347,909	347,909	347,909	########67:/<3	
ADITs on Deferred LNG Maintenance		(90,926)	(90,926)	(90,926)	(90,926)	(90,926)	(90,926)	(90,926)	(90,926)	(90,926)	(90,926)	(90,926)	(90,926)	(90,926)	########+<3/<5	

a/ See Schedule 35.7 ADIT Workpaper

Exhibit GT-1

Chattanooga Gas Company
Annual Review Mechanism ("ARM")
Lead Lag Results
Twelve Months Ending December 31, 2020
Schedule 3

Line No.	Description		Adopted Docket 18-00017	Prior Year Adopted Docket 20-00049	Historic Base Period	Annual True-Up Revenue Requirement Rate Adjustment
1	Revenue Lag	c/	43.76	43.76	43.76	43.76
2	Expense Lag	b/	39.01	36.92	39.14	38.96
3	Net Lag		4.75	6.84	4.62	4.80
4	Daily Cost of Service	b/	180,221	173,895	173,317	178,564
5	Cash Working Capital		856,635	1,189,613	800,964	857,780
6	Less: Tax Collections Withheld	a/	(506,569)	(600,665)	(613,260)	(613,260)
7	**Net Cash Working Capital Provided**		350,066	588,948	187,704	244,520

a/ Rate Base-13 Month Average Workpaper Schedule 2A
b/ Working Capital Expense Lag Schedule 4
c/ Rate Case Docket 18-00017

Chattanooga Gas Company
Annual Review Mechanism ("ARM")
Working Capital Expense Lag
Twelve Months Ending December 31, 2020
Schedule 4 (Deficiency)

Line No.	Description	Historic Base Period Amount		Lag		$ Days
	Operating & Maintenance Expense					
1	Purchased Gas	$ 30,528,398	c/	40.94	b/	$ 1,249,832,614
2	O&M Labor	3,694,166	a/	14.01	b/	51,755,272
3	Pension	22,144	a/	0.00	b/	-
4	Post-Retirement Benefits Other than Pension	199,615	a/	0.00	b/	-
5	Miscellaneous Employee Benefits	(936)	a/	4.47	b/	(4,186)
6	401 K Benefits	135,468	a/	12.07	b/	1,635,097
7	Health/Life Insurance Expense	294,881	a/	8.98	b/	2,648,035
8	Allocated Cost	6,326,336	a/	21.94	b/	138,799,803
9	Uncollectible	325,527	a/	43.76	b/	14,245,064
10	Other Operating Expense	6,412,378	f/	31.49	b/	201,925,789
	Taxes					
11	Taxes-Other than Income Tax	3,760,637	c/	171.16	b/	643,670,714
12	State Excise (Income) Tax-Current	262,905	d/	37.88	b/	9,958,858
13	State Excise (Income) Tax-Deferred	(116,686)	d/	0.00	b/	-
14	FIT-Current	101,379	d/	37.88	b/	3,840,225
15	Fit-Deferred	(1,156,529)	d/	0.00	b/	-
	Other Expense					
16	Depreciation and Amortization	8,214,820	c/	0.00	b/	-
17	Interest on Customer Deposits	78,210	c/	0.00	b/	-
18	Interest Short-Term Debt	345,508	e/	(51.36)	b/	(17,745,282)
19	Interest Long-Term Debt	3,832,473	e/	45.76	b/	175,373,968
20	**Total Working Capital Requirements [L1:L19]**	$ 63,260,694				$ 2,475,935,971
21	Net Lead(lag) Days [Col E L20/Col BCL20]			39.14		
22	Daily Working Capital Requirements. Col C L20/365	$ 173,316.97				
23	Return on Equity	$ 9,130,700				
24	Total Cost of Serviced	$ 72,391,394				
		(0)				

a/ Operating and Maintenance Expense Summary Schedule 7
b/ Rate Case Docket 18-00017
c/ Income Statement Historic Base Period Schedule 5
d/ Excise and Income Tax Schedule 9
e/ Capital Structure and Rate of Return Summary Schedule 11
f/ Calculation of Operating Expense for Lead Lag Schedule 4.1

Chattanooga Gas Company
Annual Review Mechanism ("ARM")
Working Capital Expense Lag after Normalization Adjustments
Twelve Months Ending December 31, 2020
Schedule 4 (Reset)

Line No.	Description	Historic Base Period Amount		Lag		$ Days
	Operating & Maintenance Expense					
1	Purchased Gas	$ 30,528,398	c/	40.94	b/	$ 1,249,832,614
2	O&M Labor	3,694,166	a/	14.01	b/	51,755,272
3	Pension	22,144	a/	0.00	b/	-
4	Post-Retirement Benefits Other than Pension	199,615	a/	0.00	b/	-
5	Miscellaneous Employee Benefits	(936)	a/	4.47	b/	(4,186)
6	401 K Benefits	135,468	a/	12.07	b/	1,635,097
7	Health/Life Insurance Expense	504,818	a/	8.98	b/	4,533,264
8	Allocated Cost	6,120,790	a/	21.94	b/	134,290,126
9	Uncollectible	231,871	a/	43.76	b/	10,146,676
10	Other Operating Expense	5,793,467	f/	31.49	b/	182,436,273
	Taxes					
11	Taxes-Other than Income Tax	3,760,637	c/	171.16	b/	643,670,714
12	State Excise (Income) Tax-Current	579,099	d/	37.88	b/	21,936,251
13	State Excise (Income) Tax-Deferred	(116,686)	d/	0.00	b/	-
14	FIT-Current	2,185,899	d/	37.88	b/	82,801,856
15	Fit-Deferred	(1,156,529)	d/	0.00	b/	-
	Other Expense					
16	Depreciation and Amortization	8,519,496	c/	0.00	b/	-
17	Interest on Customer Deposits	40,062	c/	0.00	b/	-
18	Interest Short-Term Debt	341,886	e/	(51.36)	b/	(17,559,251)
19	Interest Long-Term Debt	3,792,296	e/	45.76	b/	173,535,452
20	**Total Working Capital Requirements [L1:L19]**	$ 65,175,960				$ 2,539,010,159
21	Net Lead(lag) Days [Col E L20/Col BCL20]			38.96		
22	Daily Working Capital Requirements. Col C L20/365	$ 178,564.27				
23	Return on Equity	$ 9,130,700				
24	Total Cost of Serviced	$ 74,306,660				
		-				

a/ Operating and Maintenance Expense Summary Schedule 7
b/ Rate Case Docket 18-00017
c/ Income Statement Historic Base Period Schedule 5
d/ Excise and Income Tax Schedule 9
e/ Capital Structure and Rate of Return Summary Schedule 11
f/ Calculation of Operating Expense for Lead Lag Schedule 4.1

Exhibit GT-1

Chattanooga Gas Company
Annual Review Mechanism ("ARM")
Working Capital Expense Lag / Calculation of Other Operating for Lead Lag
Twelve Months Ending December 31, 2020
Schedule 4.1

Line No.	Description	Historic Base Period Adjusted	Historic Base Period Normalized	
1	Total O&M	17,409,579	16,701,403	a/
2	O&M Labor- Payroll	3,694,166	3,694,166	a/
3	Pension	22,144	22,144	a/
4	Post-Retirement Benefits Other than Pension	199,615	199,615	a/
5	Miscellaneous Employee Benefits	(936)	(936)	a/
6	401 K Benefits	135,468	135,468	a/
7	Health/Life Insurance Expense	294,881	504,818	a/
8	AGL Service Company Allocations	6,326,336	6,120,790	a/
9	Bad Debt Expense (Uncollectible)	325,527	231,871	a/
10	Total	10,997,201	10,907,936	
11	Other Operating Expense (L1-L10)	6,412,378	5,793,467	

a/ Operating and Maintenance Expense Summary Schedule 7

Chattanooga Gas Company
Annual Review Mechanism ("ARM")
Income Statement Historic Base Period
Twelve Months Ending December 31, 2020
Schedule 5

Line No.	Description		Rate Case Docket 18-00017 Adopted	Prior Year Adopted Docket 20-00049	Historic Base Period Actual Without Rate Making Adjustments	Rate Making Adjustments	Historic Base Period with Rate Making Adjustments	Normalization Adjustment		Normalized and Current Rates	Adjustment to include Amortization of Current Year ARM Regulatory Asset/(Liability)		Annual True-Up Revenue Requirement Rate Adjustment
	Revenue												
1	Revenues	a/	$ 70,473,655	$ 69,602,788	$ 67,039,511	$ (451,806)	$ 66,587,705	$ 3,461,930	d/	$ 70,049,634			$ 70,049,634
2	AFUDC -Interest	e/		172,195	161,760		161,760			161,760			161,760
3	AFUDC-Equity	e/	823,951	369,038	340,428		340,428			340,428			340,428
4	Other Revenues	e/	675,121	854,766	3,646,559	(2,569,389)	1,077,171	(73,419)	e/	1,003,751			1,003,751
5	**Total Operating Revenues**		$ 71,972,727	$ 70,998,787	$ 71,188,257	$ (3,021,195)	$ 68,167,063	$ 3,388,510		$ 71,555,573	$ -		$ 71,555,573
	Operating & Maintenance Expense												
6	Purchased Gas Expense	e/	$ 38,611,525	$ 35,313,102	$ 30,550,482	$ (22,084)	$ 30,528,398			$ 30,528,398			$ 30,528,398
7	Operating & Maintenance Expense-Labor	b/	3,216,717	3,581,237	3,994,127	(299,961)	3,694,166			3,694,166			3,694,166
8	Operating & Maintenance Expense-Non Labor	b/	8,733,561	11,389,445	17,956,455	(4,241,042)	13,715,413	(708,177)	f/	13,007,236			13,007,236
9	**Total Operating & Maintenance Expense**		$ 50,561,803	$ 50,283,783	$ 52,501,064	(4,563,087)	$ 47,937,977	$ (708,177)		$ 47,229,801	$ -		$ 47,229,801
	Other Expense												
10	Depreciation Expense	e/	$ 7,718,131	$ 8,246,593	$ 8,462,331	$ (247,512)	$ 8,214,820	$ 304,676		$ 8,519,496			$ 8,519,496
11	Amortization -ARM Reconciliation Balance (ARM Regulatory Asset/(Liability)			$ 3,962,204	$ 990,551		$ 990,551	$ (990,551)		$ -	$ 7,538,057	j/	$ 7,538,057
12	Interest on Customer Deposits	d/	96,740	83,159	78,210		78,210	(38,147)	g/	$ 40,062			$ 40,062
13	Taxes Other than Income	e/	3,339,316	3,528,664	3,781,027	(20,390)	3,760,637			$ 3,760,637			$ 3,760,637
14	State Excise (Income) Tax	c/	372,213	30,433	28,583	117,637	146,219	316,193	h/	462,413	(494,123)		(31,711)
15	Federal Income Tax	c/	264,062	(3,286,069)	(1,410,503)	355,353	(1,055,150)	2,084,520	i/	1,029,370	(1,492,632)		(463,262)
16	Total Other Expense		$ 62,352,265	$ 62,848,768	$ 64,431,263	$ (4,357,999)	$ 60,073,264	$ 968,514		$ 61,041,779	$ 5,551,302		$ 66,593,081
17	Utility Operating Income		$ 9,620,462	$ 8,150,020	$ 6,756,994	$ 1,336,804	$ 8,093,798	$ 2,419,996		$ 10,513,794	$ (5,551,302)		$ 4,962,492

a/ Revenue Summary Schedule 6
b/ Operating and Maintenance Expense Summary Schedule 7
c/ Excise and Income Tax Schedule 9
d/ Capital Structure and Rate of Return Summary Schedule 11
e/ Chattanooga Gas Company detailed Income Statement Schedule 19
d/ Weather Normalized Revenue Adjustment for the Historic Base Period Schedule 16.3
e/ Rate Reset Normalization Adjustments-Non-Weather Adjustments Schedule 28
f/ Uncollectible Adjusted to 5 Year Average
g/ See Schedule 28
h/ (L5-L9-L10-L11-L12-L13)X6.5%
i/ (L5-L9-L10-L11-L12-L13-L14)X21%
j/ Carrying Charges and Historic Period annual Reconciliation Balance Schedule 29

Chattanooga Gas Company
Annual Review Mechanism ("ARM")
Revenue Reconciliation
Twelve Months Ending December 31, 2020
Schedule 5.1

Line No.	Descriptions	Amount		
1	Operating Revenues		$ 70,686,070	a/
	Classify as Other Revenues o Income Statement			
2	402300 LNG Sales	-		a/
3	404301 Revenue - Franchise Collected	$ 2,296,258		a/
4	412250 Miscellaneous Revenue	22,292		a/
5	407050 Late Payment Fees	485,319		a/
6	407090 Returned Check -Marketer	9,380		a/
7	407100 Reconnect Charge - Firm	33,385		a/
8	407101 Seasonal Reconnect Change	31,225		a/
9	407102 Turn-on Charge- Firm	129,920		a/
10	407103 Meter Set Charge- Firm	38,780		a/
11	410100 Management and Consulting Fee	600,000		a/
12	Total Deduct [L2:L12]		$ 3,646,559	
13	Sales and Transportation Revenue Including PGA [L1-L12]		$ 67,039,511	
14	Sales and Transportation Revenue L13		$ 67,039,511	
	Add:			
15	Reverse the Tax Rate Reduction Accrual		(454,254)	a/
16	Remove Miscellaneous Base Revenue Adjustment		2,448	
17	Adjusted Sales and Transportation Revenue		$ 66,587,705	

			Adjustment		Adjusted Revenue
	Other Revenues				
18	402300 LNG Sales	-	-	b/	-
19	404301 Revenue - Franchise Collected	$ 2,296,258	$ (2,296,258)	c/	-
20	412250 Miscellaneous Revenue	22,292			$ 22,292
21	407050 Late Payment Fees	485,319			485,319
22	407090 Returned Check -Marketer	9,380			9,380
23	407100 Reconnect Charge - Firm	33,385			33,385
24	407101 Seasonal Reconnect Change	31,225			31,225
25	407102 Turn-on Charge- Firm	129,920			129,920
26	407103 Meter Set Charge- Firm	38,780			38,780
27	410100 Management and Consulting Fee	600,000	(600,000)	b/	-
28	70250 Damage Billing - Gas Reclassed as Revenue instead of Expense Credit		8,315	d/	8,315
29	670251 Damage Billing - Non-Gas Reclassed as Revenue instead f Expense Credit		318,554	d/	318,554
30	Total Other Revenues	$ 3,646,559	$ (2,569,389)		$ 1,077,171

			Adjustment		
	Purchased Gas Cost Adjustment				
32	Purchased Gas Cost per books a/	$ 30,550,482	$ (22,084)	e/	$ 30,528,398

33	Adjusted Sales and Transportation Revenue L17	$ 66,587,705
34	Adjusted Other Revenue L31	1,077,171
		$ 67,664,875
35	Cost of Gas L32	(30,528,398)
36	Margin	$ 37,136,477
		-

a/ Chattanooga Gas Company detailed Income Statement Schedule 19
b/ LNG Sale and AMA Fee -Non Base Revenue handled through IMCR filings. AMA Fee recorded as Management and Consulting Fee
c/ Franchise Fee is a direct pass through also removed from expense
d/ Outside services increased to reflect the re-classification of Damage Billing from expense off-set to revenue Scheduled 7.
e/ Purchased Gas Adjustment Exclude Cost of OFF-System Sales Included in IMCR filing

LNG Cost-Off-System Sales	$ -	h/
Gain Shared LNG Transfers	$ -	h/
Odorant- Cost Not Recovered through PGA Reclassified Other Operating	22,084	a/
	$ 22,084	

h/ Department 8100 Income Statement - Chattanooga Gas Company detailed Income Statement Schedule 19

Chattanooga Gas Company
Annual Review Mechanism ("ARM")
Revenue Summary
Twelve Months Ending December 31, 2020
Schedule 6

Line No.	Descriptions	Rate Case Docket 18-00017 Adopted	Prior Year Adopted Docket 20-00049	Historic Base Period b/		Annulization 10-1-2020 Rates g/	Weather Normalization Adjustment		Other Normalization Adjustments		Normalized Revenue at Billed Rates
	Sales & Transportation Margin										
1	Residential (R-1)	$ 14,251,629	$ 15,076,524	$ 16,301,517	b/	$ 1,494,686	$ (383,186)	d/			$ 17,413,018
2	Multi-Family (R-4)	28,029	28,858	32,214	b/	3,101	(2,639)	d/			32,677
3	Gas Lights		211	219	b/	(219)					-
4	Commercial (C-1)	3,495,831	3,583,778	3,694,918	b/	342,607	29,820	d/			4,067,345
5	Commercial (C-2)	8,254,355	9,142,723	9,353,421	b/	871,090	378,893	d/			10,603,404
6	Industrial (F-1/T-2)	2,004,732	2,574,922	2,709,037	b/	357,133					3,066,170
7	Industrial (I-1)	36,274	-	-	b/	-					-
8	Industrial (T-1)	1,082,153	1,035,144	1,041,784	b/	94,967					1,136,751
9	Industrial (F-1/T-1/T-2)	1,290,946	1,732,479	1,687,573	b/	167,492					1,855,065
10	Industrial (T-3)	1,276,880	1,100,769	1,163,749	b/	108,183					1,271,932
11	Special Contract	141,302	14,277	74,883	b/	-					74,883
12	**Total**	**$ 31,862,131**	**$ 34,289,686**	**$ 36,059,314**		**$ 3,439,041**	**$ 22,888**		**$ -**		**$ 39,521,244**
13	Misc. Base Revenue Adjustments			-			-				-
14	**Total Sales and Transport Margin**	**$ 31,862,131**	**$ 34,289,686**	**$ 36,059,314**		**$ 3,439,041**	**$ 22,888**		**$ -**		**$ 39,521,244**
15	Purchased Gas Cost	38,611,525	35,313,102	30,528,398	c/						30,528,398
16	**Total Sales and Transport Revenue**	**$ 70,473,656**	**$ 69,602,788**	**$ 66,587,712**		**$ 3,439,041**	**$ 22,888**		**$ -**		**$ 70,049,642**
17	Other Revenue a/	**675,121**	854,766	1,077,171	c/	31,707	201	d/	(105,328)	e/	1,003,751
18	AFUDC -Interest		172,195	161,760							161,760
19	AFUDC-Equity		369,038	340,428							340,428
20	Total AFUDC	823,951	541,233	502,187		-	-		-		502,187
21	**Total Revenue**	**$ 71,972,728**	**$ 70,998,788**	**$ 68,167,071**		**$ 3,470,749**	**$ 23,090**		**$ (105,328)**		**$ 71,555,581**

a/ Normalization 4 Yr. Average - Rate Reset Normalization Adjustments-Non-Weather Adjustments Schedule 28
b/ Summary - Historic Base Period Jurisdictional Non-Gas Revenues -Current Rates - Schedule 15
c/ Revenue Reconciliation Schedule 5.1
d/ Weather Normalized Revenue Adjustment for the Historic Base Period Schedule 16.3
e/ Rate Reset Normalization Adjustments-Non-Weather Adjustments Schedule 28
g/ Schedule 15.1

Chattanooga Gas Company
Annual Review Mechanism ("ARM")
Revenue Summary - Reconciliation
Twelve Months Ending December 31, 2020
Schedule 6.1

Please reference Schedule 5.1

Chattanooga Gas Company
Annual Review Mechanism ("ARM")
CGC Department 8100 Income Statement
Twelve Months Ending December 31, 2020
Schedule 6.1A

There were no off system sales of Liquid Natural Gas (LNG) during the Historic Base Period

Chattanooga Gas Company
Annual Review Mechanism ("ARM")
Operating and Maintenance Expense Summary
Twelve Months Ending December 31, 2020
Schedule 7

Line No.	Description		Rate Case Docket 18-00017 Adopted	Prior Year Adopted Docket 20-00049	Historic Base Period Per Books		Rate Making Adjustments	Historic Base Period Adjusted	Normalization Adjustments	Historic Base Period Normalized
1	Payroll Expense	a/	3,216,717	3,581,237	3,994,127		(299,961)	3,694,166		3,694,166
2	Pension	a/	22,964	22,144	242,625		(220,481)	22,144		22,144
3	Post-Retirement Benefits Other than Pension	a/	-	49,612	16,595		183,020	199,615		199,615
4	Miscellaneous Employee Benefits	a/	(312)	15,063	(936)			(936)		(936)
5	401 K Benefits	a/	120,978	120,507	135,468			135,468		135,468
6	Health/Life Insurance Expense	a/	573,050	574,377	294,881		-	294,881	209,936	504,818
7	Benefits Capitalized	a/	(92,484)	(111,850)	(146,430)		-	(146,430)		(146,430)
8	Fleet Services & Facilities Expense	a/	810,419	607,162	594,714			594,714		594,714
9	Outside Services	a/	1,849,778	2,829,421	3,814,580	b/	327,442	4,142,022	(551,597)	3,590,424
10	Bad Debt Expense	a/	127,227	191,881	325,527		-	325,527	(93,656)	231,871
11	Advertising and Outreach	a/	-	879	122,880		(121,320)	1,560		1,560
12	Customer Services & Accounts Expense	a/	4,859	8,526	4,650			4,650		4,650
13	Franchise and Riders	a/	-	-	2,296,258		(2,296,258)	-		-
14	Administrative & General Expense a/	a/	951,611	912,450	859,955	a/	(1,525)	858,430	60,483	918,913
15	Admin & Gen. Salaries & Exp. Capitalized	a/	(60,878)	(111,881)	(128,343)			(128,343)		(128,343)
16	Other Distribution & Storage Expense	a/	588,213	898,051	1,759,510		(673,734)	1,085,776	(127,797)	957,979
17	AGL Service Company Allocations		3,838,136	5,383,103	7,764,521	c/	(1,438,186)	6,326,336	(205,546)	6,120,790
	Total Operation and Maintenance		11,950,278	14,970,682	21,950,582		(4,541,003)	17,409,579	(708,177)	16,701,403
			-	0	-		-	-	-	-

a/ Administrative and General Schedule 7(b)
b/ Move Damage Billing from credit to expense to revenue consistent with Docket No. 18-00017. Schedules 5.1 & 7(a).
c/ Historic base period includes total AGSC allocated costs. As the rate case amount for Service Company costs allocated to Taxes Other Than Income Tax was not known, the Company has used the allocated TOTIT as calculated by Mr. David Dittemore of 148,755 and added the approved allocated depreciation expense of 317,518 to AGSC cost adopted in 18-00017. This adjustment has been made so that this Historic Base Period may be compared to the allocated service company cost approved in CGC's 2017 rate case.

Exhibit GT-1

Chattanooga Gas Company
Annual Review Mechanism ("ARM")
O&M Expense Roll Up Summary
Twelve Months Ending December 31, 2020
Schedule 7A

Line No.	Description		Amount	
	Total Expense			
1	Operation Expenses	a/	12,952,552	
2	Maintenance Expenses	a/	1,525,597	
3	Capitalized Expenses	a/	(292,088)	
4	Intercompany Billing	a/	101,655	
5	Allocated Costs	a/	7,662,866	
6	**Total Operating Expense Net of Depreciating and Tax**			**21,950,582**
	Payroll Expense			
7	Fixed Compensation	a/	3,559,434	
8	Variable Compensation			
9	AIP	a/	423,912	
10	Sales Bonus	a/	10,782	
11	**Total Payroll**			**3,994,127**
	Pension			
12	Pensions	a/	242,625	
13	Non-Qualified Pension Plan	a/	-	
14	**Total Pension**			**242,625**
15	Other Post Retirement Benefits	a/		16,595
16	Other Benefits	a/		(936)
17	401K Benefits	a/		135,468
18	Health Benefits	a/		294,881
19	Benefits Capitalized	a/		(146,430)
20	Fleet Services	a/	235,806	
21	Facilities	a/	376,223	
22	Fleet Exp Cap & Distributed	a/	(17,316)	
23	**Total Fleet and Facilities**			**594,714**
24	Outside Services			3,814,580
25	Customer Account Expenses	a/		325,527
26	Sales Promotion Expense			
27	Marketing Admin and Support	a/	31,740	
28	Civic Participation-Other		26,155	
29	Civic Participation-Commun Dev		64,986	
30	**Total Marketing & Civic Expense**			**122,880**
31	Customer Account Expenses	a/	325,527	
32	Less: Uncollectible (Included Separately)	a/	(325,527)	
33	Customer Service Expenses	a/	4,650	
34	**Total Customer Service and Account Expenses**			**4,650**
	Franchise and Riders			2,296,258
35	Administrative & General Expense	b/	859,955	
36	Admin & Gen Exp Capitalized	a/	(128,343)	
37	**Total Administrative & General Expense**			**731,613**
38	Allocated Expense			7,764,521
39	Other Distribution and Storage Expense			1,759,510
40	**Total**			**21,950,582**

a/Chattanooga Gas Company detailed Income Statement Schedule 19
b/ Administrative and General Schedule 7(b)

Chattanooga Gas Company
Annual Review Mechanism ("ARM")
Administrative and General Expense
Twelve Months Ending December 31, 2020
Schedule 7B

Line No.	Account	Historic Base Period		Reclassify	After Reclass	Rate Making Adjustment		Adjusted Expense
1	607500 Strategic Environmental Costs	2,584	a/		2,584			2,584
2	670051 Company Use Gas	-	a/		-			-
3	670080 Tax and License	25,775	a/		25,775			25,775
4	670100 Office and Administrative	24,691	a/		24,691			24,691
5	670101 Supplies	1,361	a/		1,361			1,361
6	670102 Development and Training-Acctg.	4,313	a/		4,313			4,313
7	670103 Organizational Development	-	a/		-			-
8	670104 Postage	198,704	a/		198,704			198,704
9	670105 Operational Training	-	a/		-			-
10	670106 Safety Training and Reg Compliance	21,674	a/		21,674			21,674
11	670110 Seminars and Meetings	-	a/		-			-
12	670127 Uniforms	26,617	a/		26,617			26,617
13	670130 Bank Service Charges	27,207	a/		27,207			27,207
14	670165 Stores -Other	2,956	a/		2,956			2,956
15	670166 Inventory Adjustment Expense	(2,523)	a/		(2,523)			(2,523)
16	670172 Stores - Capitalization	-	a/		-			-
17	670300 General Business Insurance	147,850	a/		147,850			147,850
18	670351 Printing/ Reproduction	-	a/		-			-
19	670352 Forms	(11,036)	a/		(11,036)			(11,036)
20	670353 Freight/Shipping	-	a/		-			-
21	670355 Computer Software/Hardware Exp	-	a/		-			-
22	670400 Injuries and Damages	10,511	a/		10,511	-		10,511
23	670401 Workers Compensation Expense	-	a/		-			-
24	Regulatory	272,397	a/		272,397			272,397
25	670800 Association and Club Dues-Comp	30,835	a/		30,835	(1,525)	b/	29,310
26	670805 AssociationandClub Dues-Employee	2,440	a/		2,440			2,440
27	670806 General Dues and Subscriptions	15,718	a/		15,718			15,718
28	670840 Miscellaneous Expense	12,250	a/		12,250			12,250
29	670841 Fines and Penalties	-	a/		-			-
30	670855 Travel Expense	17,780	a/		17,780			17,780
31	670856 Meals and Entertainment	18,134	a/		18,134			18,134
32	670857 Meals and Entertainment 100 Percent	10,060	a/		10,060			10,060
33	670868 Spousal Travel Expense	-	a/		-			-
34	670880 Laboratory	-	a/		-			-
35	670881 AGL Acquisition	-	a/		-			-
36	670885 Restructuring-Severance	-	a/		-			-
37	670888 Transportation Reimbursement	-	a/		-			-
38	670159 Scrap Materials	(343)	a/		(343)			(343)
	Administrative & General Expense	**859,955**		**-**	**859,955**	**(1,525)**		**858,430**

a/ Chattanooga Gas Company detailed Income Statement Schedule 19
b/ Lobbying, Charitable Contribution, Social Club Membership, Athletic Events Schedule 24

Exhibit GT-1

Chattanooga Gas Company
Annual Review Mechanism ("ARM")
Other Distribution & Storage Expense
Twelve Months Ending December 31, 2020
Schedule 7C

Line No.	Account	Historic Base Period		Reclassify			Rate Making Adjustment	Adjusted Expense
1	620050 LNG Operation	201,124	a/			201,124	-	201,124
2	640605 Turn-off Service	1,129	a/			1,129	-	1,129
3	640607 Activate Meter	1,868	a/			1,868	-	1,868
4	640611 RelocateService(Re-Route)-Cred	(74,299)	a/			(74,299)	-	(74,299)
5	640707 Investigate Leaks-Distribution	800	a/			800	-	800
6	640749 Distribution-Mat Mgt	103,287	a/			103,287	-	103,287
7	640770 CCF Materials	3	a/			3	-	3
8	625200 Maintenance of Gas Holders	117,364	a/			117,364	-	117,364
9	625300 LNG Mnt Purification Equip	1,759	a/			1,759	-	1,759
10	625400 LNG Maint Liquefaction Equip	995,531	a/			995,531	(695,819)	299,713
11	625500 LNG Mnt- of Vaporizing Equip	7,765	a/			7,765	-	7,765
12	625600 LNG Mnt- of Compressor Equip	51,195	a/			51,195	-	51,195
13	625900 LNG Mnt-Other Equip	82,237	a/			82,237	-	82,237
14	645200 Repair and Maintain Mains	58,936	a/			58,936	-	58,936
15	645214 Repair damage mains	6,489	a/			6,489	-	6,489
16	645400 Maintenance Regulator Stations	30,088	a/			30,088	-	30,088
17	645501 Maint. Meter Sets andReg. Pro	10,666	a/			10,666	-	10,666
18	645503 Repair Damage Service	6,121	a/			6,121	-	6,121
19	645506 Repair Meter Sets and Reg. Re	2,098	a/			2,098	-	2,098
20	645700 Maintenance of Services	35,712	a/			35,712	-	35,712
21	675100 Maintenance of Facilities	37,841	a/			37,841	-	37,841
22	675105 Software Maintenance	32,132	a/			32,132	-	32,132
23	675110 Maintenance Power Equipment	-	a/			-	-	-
24	675120 Maintenance Hand Tools	48,202	a/			48,202	-	48,202
25	675140 Maintenance of Office Equip	1,038	a/			1,038	-	1,038
26	675160 Small Tools and Equipment	422	a/			422	-	422
27	675170 Tools and Equipment Repair	-	a/			-	-	-
28	610100 Purchased Gas Exp	-	a/	22,084	b/	22,084	-	22,084
29	**Other Distribution & Storage Expense**	**1,759,510**		**22,084**		**1,781,594**	**(695,819)**	**1,085,776**

a/ Chattanooga Gas Company detailed Income Statement Schedule 19
b/ Purchased Gas Adjustment Exclude Cost of OFF-System Sales Included in IMCR filing

Chattanooga Gas Company
Annual Review Mechanism ("ARM")
Taxes Other than Income Tax
Twelve Months Ending December 31, 2020
Schedule 8

Line No.	Description		Rate Case Docket 18-00017 Adopted	Prior Year Adopted Docket 20-00049	Historic Base Period	Adj.		Adj. Other Tax
1	Property Tax	a/	2,093,447	2,000,004	2,199,996			2,199,996
2	Commission Inspection Fee	a/	305,345	291,223	324,852			324,852
3	Payroll Tax	a/	383,805	219,683	245,948	(20,390)	b/	225,558
4	Franchise Tax	a/	136,334	507,527	500,003			500,003
5	Gross Receipts Tax	a/	569,140	510,228	510,228			510,228
6	Allocated & Other Tax	c/			-			-
7	**Total**		**3,488,071**	**3,528,664**	**3,781,027**	**(20,390)**		**3,760,637**

a/ Chattanooga Gas Company detailed Income Statement Schedule 19
b/ Incentive Compensation Adjustment Schedule 27
c/ Rate Case taxes other than income taxes of $3,488,071 includes allocated TOTIT as approved by the Tennessee Public Utility Commission in Docket 18-00017. Allocated TOTIT of 148,755 have been removed from TOTIT on Schedule 5 and reclassed to Allocated cost for comparability purposes as discussed in Schedule 7

Chattanooga Gas Company
Annual Review Mechanism ("ARM")
Excise and Income Taxes
Twelve Months Ending December 31, 2020
Schedule 9

Line No.	Description		Rate Case Docket 18-00017 Adopted	Prior Year Adopted Docket 20-00049	Historic Base Period	Rate Making Adjustments	Historic Base Period with Rate Making Adjustments	Normalization Adjustment Schedule 16.3 & Schedule 28	Historic Base Period Normalized	Adjustment to include Amortization of Current Year ARM Regulatory Asset/(Liability)	Historic Base Period With Annual True-Up Revenue Requirement Rate Adjustment
1	**Operating Revenue**	a/	71,972,727	70,998,787	71,188,257	(3,021,195)	68,167,063	3,388,510	71,555,573	-	71,555,573
	Operating Expense:										
2	Purchased Gas Expense	a/	38,611,525	35,313,102	30,550,482	(22,084)	30,528,398		30,528,398	-	30,528,398
3	O&M Expense	a/	11,950,278	15,024,266	21,950,582	(4,541,003)	17,409,579	(708,177)	16,701,403	-	16,701,403
4	Depreciation Expense	a/	7,718,131	8,246,593	8,462,331	(247,512)	8,214,820	304,676	8,519,496	-	8,519,496
	Amortization -ARM Reconciliation Balance (ARM Regulatory Asset/(Liability)	a/		3,962,204	990,551		990,551	(990,551)	-	7,538,057	7,538,057
5	Interest on Customer Deposits	a/	96,740	83,159	78,210	-	78,210	(38,147)	40,062	-	40,062
6	General Taxes (Taxes Other than Income)	a/	3,339,316	3,528,664	3,781,027	(20,390)	3,760,637	-	3,760,637	-	3,760,637
7	**Total Operating Expense [L2:L7]**		61,715,990	66,157,988	65,813,184	(4,830,989)	60,982,195	(1,432,199)	59,549,996	7,538,057	67,088,053
8	**NOI Before Excise and Income Tax [L1-L7]**		10,256,737	4,840,799	5,375,073	1,809,794	7,184,867	4,820,709	12,005,577	(7,538,057)	4,467,519
9	AFUDC (Equity-Portion)	a/	(823,951)	(369,038)	(340,428)	-	(340,428)		(340,428)		(340,428)
10	Interest Expense	b/	3,433,623	3,746,396	4,339,740	-	4,339,740	(43,799)	4,295,941	63,839	4,359,780
	Permanent Differences			21,000	23,000		23,000		23,000		23,000
11	**Net Income Before Excise and Income Tax [L8:L11]**		5,999,163	746,365	717,905	1,809,794	2,527,699	4,864,509	7,392,208	(7,601,896)	(209,688)
	Tennessee Excise Tax Calculation										
12	**Net Income Before Excise and Income Tax [L11]**		5,999,163	746,365	717,905	1,809,794	2,527,699	4,864,509	7,392,208	(7,601,896)	(209,688)
13	Excise Tax Rate		6.5%	6.5%	6.5%	6.5%	6.5%	6.5%	6.5%	6.5%	6.5%
14	Excise Tax Expense **[L12 x L13]**		**389,946**	**48,514**	**46,664**	117,637	**164,300**	**316,193**	**480,494**	**(494,123)**	**(13,630)**
15	Less After - Tax Excess Deferred Tax Liability Amortization		(18,081)	(18,081)	(18,081)		(18,081)		(18,081)		(18,081)
16	**Net Excise Tax Expense [L14:L15]**		**371,865**	**30,433**	**28,583**	**117,637**	146,219	**316,193**	**462,413**	**(494,123)**	**(31,711)**
17	**Excise Tax Current [L16-L18]**		(348)	(559,540)	145,269	117,637	262,905	316,193	579,099	(494,123)	84,975
18	**Excise Tax Deferred**	a/	**372,213**	**560,921**	**(116,686)**	**-**	**(116,686)**	**-**	**(116,686)**	**-**	**(116,686)**
	Federal Income Tax Calculation										
19	**Net Income Before Excise and Income Tax [L12]**		5,999,163	746,365	717,905	1,809,794	2,527,699	4,864,509	7,392,208	(7,601,896)	(209,688)
20	**Net Excise Tax Expense [L16]**		371,865	30,433	28,583	117,637	146,219	316,193	462,413	(494,123)	(31,711)
21	**Net Income Before Federal Income Tax [L19:L20}**		5,627,298	715,932	689,322	1,692,157	2,381,480	4,548,316	6,929,795	(7,107,773)	(177,977)
22	**FIT Rate**		21.0%	21.0%	21.0%	21.0%	21.0%	21.0%	21.0%	21.0%	21.0%
23	**Federal Income Tax Expense [L21 x L22]**		1,181,733	150,346	144,758	355,353	500,111	955,146	1,455,257	(1,492,632)	(37,375)
24	Less After-Tax Excess Deferred Tax Liability Amortization-	c/	(918,724)	(893,619)	(891,297)		(891,297)	500,995	(390,302)		(390,302)
25	Less After-Tax Excess Deferred Tax Liability Amortization-Tax Cust & Jobs Act	d/		(1,362,595)	(340,649)		(340,649)	340,649	-		-
26	Less After-Tax Excess Deferred Tax Liability Amortization- Federal			(35,585)	(35,585)		(35,585)		(35,585)		(35,585)
27	Less Acceleration of federal basis adjustment EDIT Amortization	d/		(707,004)	(178,328)		(178,328)	178,328	-		-
	Less Acceleration of 2021 Unprotected EDIT Amortization	d/		(437,611)	(109,403)		(109,403)	109,403	-		-
28	**Net Federal Income Tax Expense [L23:L26]**		263,009	(3,286,069)	(1,410,503)	355,353	(1,055,150)	2,084,520	1,029,370	(1,492,632)	(463,262)
28	Federal Income Tax -Current **[L27-L29]**		(1,053)	(5,313,167)	(253,974)	355,353	101,379	2,084,520	2,185,899	(1,492,632)	693,267
29	Federal Income Tax -Deferred	a/	264,062	**2,027,098**	**(1,156,529)**	**-**	**(1,156,529)**	**-**	**(1,156,529)**	**-**	**(1,156,529)**

a/ Income Statement Historic Base Period Schedule 5
b/ Rate of Return Summary Schedule 11
c/ EDIT amortization separate into protected and unprotected. See Schedule 35.5

Exhibit GT-1

Chattanooga Gas Company
Annual Review Mechanism ("ARM")
Income Statement at Proposed Rates
Twelve Months Ending December 31, 2020

Line No.	Description	Current Rates		Rate Increase		Proposed Rates
	Revenue					
1	Gas Sales & Transportation Revenues	70,049,634	e/	11,545,439	g/	81,595,073
2	AFUDC	502,187	e/			502,187
3	Other Revenues	1,003,751	e/	101,548	a/	1,105,299
4	**Total Operating Revenues**	**71,555,573**		**11,646,987**		**83,202,560**
	Operating & Maintenance Expense					
5	Purchased Gas Expense	30,528,398	e/			30,528,398
6	Operating & Maintenance Expense-Labor	3,694,166	e/			3,694,166
7	Operating & Maintenance Expense-Non-Labor	13,007,236	e/	44,544	b/	13,051,780
8	**Total Operating & Maintenance Expense**	**47,229,801**		**44,544**		**47,274,344**
	Other Expense					
9	Depreciation Expense	8,519,496	e/			8,519,496
10	Amortization -Prior Year Earnings Deficiency/(Surplus)	7,538,057	e/			7,538,057
11	Interest on Customer Deposits	40,062	e/			40,062
12	Taxes Other than Income	3,760,637	e/			3,760,637
13	State Excise (Income) Tax	(31,711)	e/	754,159	c/	722,448
14	Federal Income Tax	(463,262)	e/	2,278,140	d/	1,814,877
15	**Total Other Expense**	**19,363,280**		**3,032,298**		**22,395,578**
16	**Operating Income**	**4,962,492**		**8,570,144**		**13,532,637**
17	Interest Expense	4,359,780	f/			4,359,780
18	Net Income	602,713		8,570,144		9,172,857
19	**Rate Base**	**190,129,250**				**190,129,250**
20	Overall Rate of Return **[L16/L19]**	2.61%				7.12%
21	Equity % of Capital Structure)	49.23%				49.23%
22	Rate Base Financed by Equity **[L19 Xx L21]**	93,600,630				93,600,630
23	Return on Equity **[L18/L22]**	0.64%				9.80%
24	Authorized Return on Equity	9.80%				9.80%
25	Equity Rate of Return Deficiency (Excess) **[L23-L24]**	9.16%				0.00%
26	Net Income Deficiency (Excess) **[L22 X L25]**	8,570,149				5
27	Revenue Conversion Factor	1.3472				1.3472
28	Revenue Deficiency (Excess) **[L26XL27]**	11,545,439				6

a/ Line 1 X Forfeited Discount Factor Sch 12
b/ (Line 1 + L4) X Uncollectible Factor Sch 12
c/ (Line 1 + Line 4-Line 9) X 6.5%
d/ (Line 1 + Line 4 -Line 9 -Line 15) X 21%
e/ Income Statement Historic Base Period Schedule 5
f/ Rate of Return Summary Schedule 11
g/ Annual Reconciliation Revenue Deficiency/ (Excess) Schedule 1

Chattanooga Gas Company
Annual Review Mechanism ("ARM")
Rate of Return Summary
Twelve Months Ending December 31, 2020
Schedule 11

Line No.	Class of Capital	Rate Case Capital Structure and Rate Case Costs Rate Case	Prior Year Capital Structure and Rate Case Costs	Rate Case Capital Structure and Rate Case Costs Historic Base Period	Rate Case Capital Structure and Rate Case Costs Historic Base Period With Normalization Adjustments	Rate Case Capital Structure and Rate Case Costs Historic Base Period With Annual True-Up Revenue Requirement Rate Adjustment
1	Short-Term Debt	6.30%	6.30%	6.30%	6.30%	6.30%
2	Long-Term Debt	44.47%	44.47%	44.47%	44.47%	44.47%
3	Equity % of Total	49.23%	49.23%	49.23%	49.23%	49.23%
	Cost Rate					
4	Short-Term Debt	3.01%	3.01%	3.01%	3.01%	3.01%
5	Long-Term Debt	4.73%	4.73%	4.73%	4.73%	4.73%
6	Equity Authorized Dkt 18-00017	9.80%	9.80%	9.80%	9.80%	9.80%
	Weighted Cost					
12	Short-Term Debt	0.19%	0.19%	0.19%	0.19%	0.19%
13	Long-Term Debt	2.10%	2.10%	2.10%	2.10%	2.10%
14	Equity Authorized Dkt 18-00017	4.82%	4.82%	4.82%	4.82%	4.82%
16	Overall Rate of Return	7.118%	7.118%	7.118%	7.118%	7.118%
18	Average Rate Base	149,739,716	163,379,679	189,255,343	187,345,257	190,129,250
	Interest Expense					
18	Short-erm Debt-Interest	283,951	309,817	358,885	355,263	360,542
19	Long-Term Debt-Interest	3,149,672	3,436,579	3,980,856	3,940,678	3,999,238
20	Total Interest Expense	3,433,623	3,746,396	4,339,740	4,295,941	4,359,780
21	Required Equity	7,224,252	7,882,318	9,130,700	9,038,547	9,172,862
22	Total Return	10,657,876	11,628,714	13,470,440	13,334,488	13,532,641
23	Customer Deposit Balance	1,985,513				
24	Interest Rate -Customer Deposits Annual CGC TPUC Tariff No. 2 Sheet No. 5	6.00%				
25	Interest-Customer Deposits	119,131 a/				

a/ Calculated amount is not used for the rate reset normalization adjustment, please see Schedule 28 for the normalizaiton adjustment. The change in the calculation of interest on customer deposits is discussed in the testimony of Mr. Archie Hickerson.

Exhibit GT-1

Chattanooga Gas Company
Annual Review Mechanism ("ARM")
Revenue Conversion and Income Tax Gross-up Factors
Twelve Months Ending December 31, 2020
Schedule 12

Line No.	Description	Percentage	Amount
(a)	(b)	(c)	(d)
1	Operating Revenue		100%
2	Add: Forfeited Discounts **[Col (c) L2 X Col (d) L1)]**	0.8796%	0.0087955
3	Balance **[L1+L2]**		1.008796
4	Uncollectible **[Col (c) L4 X Col (d) L3]**	0.3825%	0.0038581
5	Balance **[L3-L4]**		1.0049379
6	State Excise **[Col (c) L6 X Col (d) L5]**	6.5%	0.065320964
7	Balance **[L5-L6]**		0.939616937
8	Federal Income Tax **[Col (c) L8 X Col (d) L7]**	21.0%	0.197319557
9	Balance **[L7-L8]**		0.74229738
10	Revenue Conversion Factor **[L1/L9]**		1.347169
	Effective Tax Rate		
11	Net Income		100%
12	State Excise Rate **[Col (c) L12 X Col (d) L11]**	6.5%	6.50%
13	Subject to FIT **[L11-L12]**		93.50%
14	FIT Rate **[Col (c) L14 X Col (d) L13)]**	21.0%	19.64%
15	Composite Income Tax Rate **[L12+L14]**		26.135%
16	Income Tax Gross Up Factor **[L15/(1-L15]**		1.3538212

Chattanooga Gas Company
Annual Review Mechanism ("ARM")
Margin by Rates Schedule Current and Proposed Rates
Twelve Months Ending December 31, 2020
Schedule 13

Line No.	Descriptions	Rate Case Docket 18-00017 Adopted	Prior Year Adopted Docket 20-00049	Normalized Margin Current Rates	Normalized Margin Proposed Rates Schedule 17	Margin Change	% Change
	Sales & Transportation Margin						
1	Residential (R-1)	$ 14,251,629	$ 17,125,507	$ 17,413,018	$ 22,550,221	$ 5,137,203	29.5%
2	Multi-Family (R-4)	28,029	32,829	32,677	42,302	9,625	29.5%
3	Commercial (C-1)	3,495,831	4,067,059	4,061,595	5,257,027	1,195,432	29.4%
4	Commercial (C-2)	8,254,355	10,461,069	10,603,404	13,727,427	3,124,024	29.5%
5	Industrial (F-1/T-2)	2,004,732	2,640,164	2,966,984	3,841,357	874,373	29.5%
6	Industrial (I-1)	36,274	-	-	-	-	0.0%
7	Industrial (T-1)	1,082,153	1,175,368	1,136,750	1,469,525	332,775	29.3%
8	Industrial (F-1/T-1/T-2)	1,290,946	1,658,066	1,855,065	2,400,634	545,569	29.4%
9	Industrial (T-3)	1,276,880	1,264,408	1,274,177	1,650,402	376,225	29.5%
10	Special Contract	141,302	14,277	74,883	74,883	$ -	0.0%
11	**Total Sales and Transport Revenue**	**$ 31,862,131**	**$ 38,438,748**	**$ 39,418,551**	**$ 51,013,777**	**$ 11,595,226**	29.4%
12	Other Revenue a/	**675,121**	**854,766**	1,003,751	1,003,751	-	0.0%
13	**Total Margin**	**$ 32,537,252**	**$ 39,293,514**	**$ 40,422,303**	**$ 52,017,529**	**$ 11,595,226**	28.7%

Exhibit GT-1

Chattanooga Gas Company
Annual Review Mechanism ("ARM")
Depreciation and Amortization
Twelve Months Ending December 31, 2020

Line No.	Account	Description	Balance as of 12/31/2020	Adjustments	Balance as of 12/31/2020	Current Rates	Total
1	301	301.00 Organization - Depr	12,563		12,563	0.00%	-
2	302	302.00 Fran & Cons - Depr	-		-	0.00%	-
3	360	360.10 Land - Other SP	1,262,030		1,262,030	0.00%	-
4	361	361.00 Structures & Imp - NatGas	10,720,079		10,720,079	1.51%	161,873
5	362	362.00 Gas Holders - Natural Gas	8,152,891		8,152,891	0.96%	78,268
6	363	363.00 Purification Equipment	582,978		582,978	0.21%	1,224
7	363	363.10 Liquefaction Equipment	6,387,143		6,387,143	3.59%	229,298
8	363	363.20 Vaporizing Equip	2,361,662		2,361,662	1.35%	31,882
9	363	363.30 Compressor Station Equip	3,328,608		3,328,608	1.73%	57,585
10	363	363.40 M&R Equipment	321,972		321,972	3.49%	11,237
11	363	363.50 Other Equipment Storage	2,143,973		2,143,973	7.54%	161,656
12	364	364.20 Structures & Imp - LNG	1,585,632		1,585,632	1.84%	29,176
13	364	364.50 M&R Equipment - LNG	1,211,162		1,211,162	3.62%	43,844
14	364	364.80 Other Equipment- LNG	2,965,714		2,965,714	7.62%	225,987
15	367	367.10 Mains - Steel	513,689		513,689	1.40%	7,192
16	374	374.00 Land & Land Rights - DP	1,572,045		1,572,045	1.17%	18,393
17	374	374.10 Land - DP	486,627		486,627	0.00%	-
18	375	375.00 Structures & Improvements DP	533,095		533,095	3.80%	20,258
19	376	376.00 Mains	190,651,944		190,651,944	1.95%	3,721,408
20	377	377.00 Compressor Station Equip			-	0.00%	-
21	378	378.00 M&R Station Equip - General	2,694,847		2,694,847	2.34%	63,059
22	379	379.00 M&R Station Equip - City Gat	3,339,666		3,339,666	1.80%	60,114
23	380	380.00 Services	65,932,006		65,932,006	2.92%	1,927,327
24	381	381.00 Meters	14,741,882		14,741,882	2.97%	437,834
25	381	381.10 Meters - ERTs	3,633,350		3,633,350	6.25%	227,084
26	382	382.00 Meter Installations	4,821,807		4,821,807	1.13%	54,486
27	383	383.00 House Regulators	6,013,719		6,013,718.94	1.73%	103,917
28	384	384.00 House Reg Installations	1,333,854		1,333,854	1.80%	24,009
29	385	385.00 Industrial M&R Station Equip	138,554		138,554	2.22%	3,076
30	386	386.00 Other Property on CP	16,919		16,919	0.00%	-
31	387	387.00 Other Equipment - DP	533,513		533,513	1.86%	9,923
32	389	389.10 Land - GP	99,156		99,156	0.00%	-
33	390	390.00 Structures & Improvements GP	176,594		176,594	0.00%	-
34	391	391.00 Office Furniture	-		-	5.00%	-
35	391	391.10 OFE - Software Non-Enterpris	(135)		(135)	20.00%	(27)
36	391	391.11 OFE - Enterprise Software	2,255,119		2,255,119	10.00%	225,512
37	391	391.12 OFE - Servers - Hardware	333,523		333,523	20.00%	66,705
38	391	391.20 OFE - Enterprise - 10YR	5,480,332		5,480,332	8.33%	456,512
39	392	392.00 Trans Equip	627,683		627,683	16.12%	101,182
40	392	392.10 Trans Eq - Autos & Lt Trcks	230,401		230,401	16.12%	37,141
41	392	392.20 Trans Equip - Service Trucks	1,003,993		1,003,993	8.71%	87,448
42	392	392.30 Trans Equip - Heavy Trucks	918,455		918,455	7.43%	68,241
43	393	393.00 Stores Equipment	2,055,110		2,055,110	4.00%	82,204
44	394	394.00 Tools,Shop,& Garage Equip	558,638		558,638	7.69%	42,959
45	395	395.00 Laboratory Equipment	-		-	0.00%	-
46	396	396.00 Power Operated Equip	500,264		500,264	1.87%	9,355
47	397	397.00 Communication Equip	442,839		442,839	8.33%	36,888
48	398	398.00 Miscellaneous Equipment	228,831		228,831	6.67%	15,263
			352,904,728	**-**	**352,904,728**		**8,939,496**
			-				

Rate Case Adjustment	**(172,488)**
Total	**8,767,008**
Depreciation and Amortization	**8,462,331**
Adjustment	**304,676**

Exhibit GT-1
Chattanooga Gas Company
Annual Review Mechanism ("ARM")
Monthly Summaries of Plant
Twelve Months Ending December 31, 2020
Schedule 14.1

Gross Plant Balance (December 31, 2020)

Line No.	Account	Description	Classification	Actual Dec-19	Actual Jan-20	Actual Feb-20	Actual Mar-20	Actual Apr-20	Actual May-20	Actual Jun-20	Actual Jul-20	Actual Aug-20	Actual Sep-20	Actual Oct-20	Actual Nov-20	Actual Dec-20	13-Month Average
1	301	301G - Organization	Intangible Plant	12,563	12,563	12,563	12,563	12,563	12,563	12,563	12,563	12,563	12,563	12,563	12,563	12,563	12,563
2	302	302G - Franchises and consents	Intangible Plant	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3	360	360G - Land and land rights	Other storage plant	693,886	693,886	693,886	693,886	1,337,942	1,340,097	1,342,909	1,343,234	1,343,245	1,343,275	1,263,812	1,262,030	1,262,030	1,124,163
4	361	361G - Structures and improvements	Other storage plant	10,656,172	10,657,807	10,658,991	10,658,991	10,720,079	10,720,079	10,720,079	10,720,079	10,720,079	10,720,079	10,720,079	10,720,079	10,720,079	10,700,975
5	362	362 - Gas holders	Other storage plant	8,152,891	8,152,891	8,152,891	8,152,891	8,152,891	8,152,891	8,152,891	8,152,891	8,152,891	8,152,891	8,152,891	8,152,891	8,152,891	8,152,891
6	363	363 - Purification equipment	Other storage plant	524,136	582,863	582,978	582,978	582,978	582,978	582,978	582,978	582,978	582,978	582,978	582,978	582,978	578,443
7	363.1	363.1 - Liquefaction equipment	Other storage plant	6,387,143	6,387,143	6,387,143	6,387,143	6,387,143	6,387,143	6,387,143	6,387,143	6,387,143	6,387,143	6,387,143	6,387,143	6,387,143	6,387,143
8	363.2	363.2 - Vaporizing equipment	Other storage plant	2,361,662	2,361,662	2,361,662	2,361,662	2,361,662	2,361,662	2,361,662	2,361,662	2,361,662	2,361,662	2,361,662	2,361,662	2,361,662	2,361,662
9	363.3	363.3 - Compressor equipmen	Other storage plant	2,868,524	3,158,638	3,159,206	3,159,206	3,325,230	3,325,241	3,325,241	3,328,531	3,328,608	3,328,608	3,328,608	3,328,608	3,328,608	3,253,297
10	363.3	363.4 - Measuring/reg equipment	Other storage plant	321,972	321,972	321,972	321,972	321,972	321,972	321,972	321,972	321,972	321,972	321,972	321,972	321,972	321,972
11	363.5	363.5 - Other Equipment Storage	Other storage plant	2,143,973	2,143,973	2,143,973	2,143,973	2,143,973	2,143,973	2,143,973	2,143,973	2,143,973	2,143,973	2,143,973	2,143,973	2,143,973	2,143,973
12	364.2	364.2 - Structures and improvements	Natural Gas Storage & Procssg Plant	1,585,632	1,585,632	1,585,632	1,585,632	1,585,632	1,585,632	1,585,632	1,585,632	1,585,632	1,585,632	1,585,632	1,585,632	1,585,632	1,585,632
13	364.5	364.5 - Measuring/reg equipment	Natural Gas Storage & Procssg Plant	1,211,162	1,211,162	1,211,162	1,211,162	1,211,162	1,211,162	1,211,162	1,211,162	1,211,162	1,211,162	1,211,162	1,211,162	1,211,162	1,211,162
14	364.8	364.8 - Other equipmen	Natural Gas Storage & Procssg Plant	2,457,063	2,952,830	2,958,987	2,955,399	2,954,995	2,954,995	2,954,995	2,965,467	2,965,714	2,965,714	2,965,714	2,965,714	2,965,714	2,921,793
15	367	367 - Mains	Transmission Plant	-	-	-	-	-	-	-	-	-	-	-	-	513,689	39,515
16	371	371 - Other equipmen	Transmission Plant	-	-	-	-	-	-	-	-	-	-	-	-	-	-
17	374	374 - Land and land rights	Distribution Plant	1,900,204	1,923,427	1,935,049	1,939,980	1,968,063	1,981,648	2,009,251	2,010,753	2,026,438	2,058,574	1,983,730	2,059,086	2,058,673	1,988,836
18	375	375 - Structures and Improvements	Distribution Plant	505,289	511,106	518,563	519,784	520,257	520,403	521,864	523,781	530,041	531,126	531,868	532,625	533,095	523,062
19	376	376 - Mains	Distribution Plant	177,399,811	179,689,502	182,538,329	182,835,529	186,793,276	187,130,190	188,155,836	189,098,840	189,820,968	190,436,572	190,450,575	190,489,645	190,651,944	186,576,232
20	377	377 - Compressor station equipmen	Distribution Plant	-	-	-	-	-	-	-	-	-	-	-	-	-	-
21	378	378 - Meas. and reg. stat. eq.-Ger	Distribution Plant	2,063,777	2,110,563	2,112,564	2,113,576	2,697,235	2,699,289	2,734,342	2,734,985	2,775,117	2,775,144	2,641,906	2,694,847	2,694,847	2,526,784
22	379	379 - Meas. and reg. stat. eq.-City	Distribution Plant	3,087,253	3,087,253	3,087,253	3,087,253	3,339,666	3,339,666	3,339,666	3,339,666	3,339,666	3,339,666	3,339,666	3,339,666	3,339,666	3,262,001
23	380	380 - Services	Distribution Plant	65,702,700	65,852,813	66,049,099	66,090,936	66,140,660	66,149,239	66,197,004	65,624,166	65,654,263	65,674,801	65,737,553	65,813,662	65,932,006	65,893,762
24	381	381 - Meters	Distribution Plant	18,405,097	18,467,444	18,610,152	18,624,389	18,686,608	18,711,504	18,728,626	18,492,709	18,504,755	18,540,927	18,574,149	18,594,114	18,500,470	18,572,380
25	382	382 - Meter installations	Distribution Plant	4,478,197	4,523,854	4,614,216	4,651,116	4,697,256	4,705,828	4,716,198	4,740,371	4,754,104	4,651,259	4,667,447	4,676,142	4,696,569	4,659,428
26	383	383 - House regulators	Distribution Plant	6,000,286	6,042,944	6,145,294	6,164,729	6,202,798	6,216,100	6,224,918	5,955,246	5,950,308	5,966,000	5,985,362	5,998,754	6,013,719	6,066,651
27	384	384 - House regulator installations	Distribution Plant	1,151,239	1,182,931	1,244,202	1,270,814	1,301,981	1,304,478	1,306,895	1,308,760	1,311,263	1,319,097	1,323,933	1,326,888	1,333,854	1,283,564
28	385	385 - Ind. measuring and regulating	Distribution Plant	138,554	138,554	138,554	138,554	138,554	138,554	138,554	138,554	138,554	138,554	138,554	138,554	138,554	138,554
29	386	386 - Other property-cust premises	Distribution Plant	16,919	16,919	16,919	16,919	16,919	16,919	16,919	16,919	16,919	16,919	16,919	16,919	16,919	16,919
30	387	387 - Other equipmen	Distribution Plant	533,513	533,513	533,513	533,513	533,513	533,513	533,513	533,513	533,513	533,513	533,513	533,513	533,513	533,513
31	389	389G - Land and land rights	General Plant	99,156	99,156	99,156	99,156	99,156	99,156	99,156	99,156	99,156	99,156	99,156	99,156	99,156	99,156
32	390	390G - Structures and improvements	General Plant	100,295	100,295	100,295	100,295	100,295	100,295	100,295	171,826	171,826	171,826	176,594	176,594	176,594	134,410
33	391	391G - Office furniture and equip	General Plant	9,063,252	9,204,067	9,204,067	7,891,504	7,891,494	7,891,494	7,887,773	7,887,773	7,902,632	7,839,362	7,839,362	8,546,034	8,068,838	8,239,819
34	392	392G - Transportation equipment	General Plant	3,009,504	3,012,576	3,012,922	3,012,922	3,012,922	2,808,358	2,808,358	2,808,358	2,808,358	2,808,358	2,808,358	2,808,358	2,780,532	2,884,606
35	393	393G - Stores equipment	General Plant	2,072,658	2,072,658	2,072,658	2,055,110	2,055,110	2,055,110	2,055,110	2,055,110	2,055,110	2,055,110	2,055,110	2,055,110	2,055,110	2,059,160
36	394	394G - Tools, shop and garage equip	General Plant	507,249	522,163	526,599	430,011	555,222	555,985	567,441	569,632	569,541	569,652	563,531	582,310	558,638	544,460
37	395	395G - Laboratory equipmen	General Plant	-	-	-	-	-	-	-	-	-	-	-	-	-	-
38	396	396G - Power operated equipment	General Plant	542,371	542,537	542,556	542,556	542,556	542,556	542,556	542,556	542,556	500,264	500,264	500,264	500,264	529,528
39	397	397G - Communication equipment	General Plant	442,839	442,839	442,839	442,839	442,839	442,839	442,839	442,839	442,839	442,839	442,839	442,839	442,839	442,839
40	398	398G - Miscellaneous equipment	General Plant	231,716	231,731	231,733	231,733	231,733	228,831	228,831	228,831	228,831	228,831	228,831	228,831	228,831	229,946
		Utility Plant in Service - Adj		-	-	-	46,736	46,736	-	-	-	-	671,271	-	-	-	58,826
41		Total		$ 336,828,656	$ 340,531,869	$ 344,087,579	$ 343,067,414	$ 349,113,075	$ 349,272,343	$ 350,459,146	$ 350,441,631	$ 351,294,383	$ 352,486,474	$ 351,677,416	$ 352,698,326	$ 352,904,728	$ 348,059,626

Additions (December 31, 2020)

Line No.	Actual Jan-20	Actual Feb-20	Actual Mar-20	Actual Apr-20	Actual May-20	Actual Jun-20	Actual Jul-20	Actual Aug-20	Actual Sep-20	Actual Oct-20	Actual Nov-20	Actual Dec-20	12 Month Total Additions
1	-	-	-	-	-	-	-	-	-	-	-	-	-
2	-	-	-	-	-	-	-	-	-	-	-	-	-
3	-	-	-	644,056	2,155	2,812	326	11	30	(79,463)	(1,783)	-	568,144
4	1,635	1,184	-	61,088	-	-	-	-	-	-	-	-	63,907
5	-	-	-	-	-	-	-	-	-	-	-	-	-
6	58,727	115	0	-	-	-	-	-	-	-	-	-	58,842
7	-	-	-	-	-	-	-	-	-	-	-	-	-
8	-	-	-	-	-	-	-	-	-	-	-	-	-
9	290,113	568	(0)	166,025	11	-	3,290	78	-	-	-	-	460,084
10	-	-	-	-	-	-	-	-	-	-	-	-	-
11	-	-	-	-	-	-	-	-	-	-	-	-	-
12	-	-	-	-	-	-	-	-	-	-	-	-	-
13	-	-	-	-	-	-	-	-	-	-	-	-	-
14	495,767	6,157	(3,588)	(404)	-	-	10,472	247	-	-	-	-	508,651
15												513,689	513,689
16	-	-	-	-	-	-	-	-	-	-	-	-	-
17	23,224	11,622	4,931	28,083	13,584	27,604	1,502	15,685	32,136	(74,844)	75,356	(413)	158,469
18	5,817	7,456	1,221	473	146	1,462	1,917	6,260	1,085	742	757	470	27,806
19	2,289,691	2,848,828	297,199	3,957,747	722,406	1,025,646	943,004	722,128	615,603	14,003	39,070	162,299	13,637,625
20	-	-	-	-	-	-	-	-	-	-	-	-	-
21	46,786	2,000	1,013	583,659	2,054	35,052	643	40,132	27	(133,238)	52,941	-	631,070
22	-	-	-	252,413	-	-	-	-	-	-	-	-	252,413
23	188,462	214,991	60,942	55,387	25,986	73,241	(522,270)	30,097	20,537	62,752	76,109	118,345	404,580
24	62,347	142,708	32,252	62,219	24,895	17,123	(235,918)	12,046	36,172	33,222	19,965	33,615	240,647
25	45,658	90,362	36,900	46,140	8,572	10,370	24,173	13,733	22,392	16,188	8,695	20,426	343,610
26	42,658	102,351	19,435	38,069	13,301	8,818	(269,672)	(4,938)	15,692	19,362	13,392	14,965	13,433
27	31,693	61,271	26,613	31,167	2,497	2,417	1,864	2,504	7,833	4,836	2,956	6,965	182,615
28	-	-	-	-	-	-	-	-	-	-	-	-	-
29	-	-	-	-	-	-	-	-	-	-	-	-	-
30	-	-	-	-	-	-	-	-	-	-	-	-	-
31	-	-	-	-	-	-	-	-	-	-	-	-	-
32	-	-	-	-	-	-	71,531	-	-	4,768	-	-	76,299
33	140,816	-	0	(10)	-	-	(0)	14,859	-	-	706,672	7,404	869,742
34	3,072	346	(0)	-	-	-	-	-	-	-	-	-	3,419
35	-	-	-	-	-	-	-	-	-	-	-	-	-
36	14,914	4,436	921	125,211	762	11,456	2,192	(91)	111	(6,121)	18,779	566	173,136
37	-	-	-	-	-	-	-	-	-	-	-	-	-
38	167	19	(0)	-	-	-	-	-	-	-	-	-	185
39	-	-	-	-	-	-	-	-	-	-	-	-	-
40	16	2	0	-	-	-	-	-	-	-	-	-	17
Adj													
41	$ 3,741,561	$ 3,494,416	$ 477,839	$ 6,851,323	$ 816,370	$ 1,216,001	$ 33,054	$ 852,752	$ 751,620	$ (137,793)	$ 1,012,910	$ 878,331	$ 19,188,384

Retirements (December 31, 2020)

Line No.	Actual Jan-20	Actual Feb-20	Actual Mar-20	Actual Apr-20	Actual May-20	Actual Jun-20	Actual Jul-20	Actual Aug-20	Actual Sep-20	Actual Oct-20	Actual Nov-20	Actual Dec-20	12 Month Total Retirements
1	-	-	-	-	-	-	-	-	-	-	-	-	-
2	-	-	-	-	-	-	-	-	-	-	-	-	-
3	-	-	-	-	-	-	-	-	-	-	-	-	-
4	-	-	-	-	-	-	-	-	-	-	-	-	-
5	-	-	-	-	-	-	-	-	-	-	-	-	-
6	-	-	-	-	-	-	-	-	-	-	-	-	-
7	-	-	-	-	-	-	-	-	-	-	-	-	-
8	-	-	-	-	-	-	-	-	-	-	-	-	-
9	-	-	-	-	-	-	-	-	-	-	-	-	-
10	-	-	-	-	-	-	-	-	-	-	-	-	-
11	-	-	-	-	-	-	-	-	-	-	-	-	-
12	-	-	-	-	-	-	-	-	-	-	-	-	-
13	-	-	-	-	-	-	-	-	-	-	-	-	-
14	-	-	-	-	-	-	-	-	-	-	-	-	-
15	-	-	-	-	-	-	-	-	-	-	-	-	-
16	-	-	-	-	-	-	-	-	-	-	-	-	-
17	-	-	-	-	-	-	-	-	-	-	-	-	-
18	-	-	-	-	-	-	-	-	-	-	-	-	-
19	-	-	-	-	(385,492)	-	-	-	-	-	-	-	(385,492)
20	-	-	-	-	-	-	-	-	-	-	-	-	-
21	-	-	-	-	-	-	-	-	-	-	-	-	-
22	-	-	-	-	-	-	-	-	-	-	-	-	-
23	(38,348)	(18,705)	(19,105)	(5,663)	(17,407)	(25,476)	(50,568)	-	-	-	-	-	(175,274)
24	-	-	(18,015)	-	-	-	-	-	-	-	-	(127,259)	(145,274)
25	-	-	-	-	-	-	-	-	(125,238)	-	-	-	(125,238)
26	-	-	-	-	-	-	-	-	-	-	-	-	-
27	-	-	-	-	-	-	-	-	-	-	-	-	-
28	-	-	-	-	-	-	-	-	-	-	-	-	-
29	-	-	-	-	-	-	-	-	-	-	-	-	-
30	-	-	-	-	-	-	-	-	-	-	-	-	-
31	-	-	-	-	-	-	-	-	-	-	-	-	-
32	-	-	-	-	-	-	-	-	-	-	-	-	-
33	-	-	(1,312,564)	-	-	(3,721)	-	-	(63,270)	-	-	(484,601)	(1,864,155)
34	-	-	-	-	(204,565)	-	-	-	-	-	-	(27,826)	(232,390)
35	-	-	(17,547)	-	-	-	-	-	-	-	-	-	(17,547)
36	-	-	(97,509)	-	-	-	-	-	-	-	-	(24,239)	(121,747)
37	-	-	-	-	-	-	-	-	-	-	-	-	-
38	-	-	-	-	-	-	-	-	(42,291.99)	-	-	-	(42,292)
39	-	-	-	-	-	-	-	-	-	-	-	-	-
40	-	-	-	-	(2,902)	-	-	-	-	-	-	-	(2,902)
Adj													
41	$ (38,348)	$ (18,705)	$ (1,464,740)	$ (5,663)	$ (610,366)	$ (29,198)	$ (50,568)	$ -	$ (230,800)	$ -	$ -	$ (663,926)	$ (3,112,313)

Adjustments/Transfers (December 31, 2020)

Line No.	Actual Dec-19	Actual Jan-20	Actual Feb-20	Actual Mar-20	Actual Apr-20	Actual May-20	Actual Jun-20	Actual Jul-20	Actual Aug-20	Actual Sep-20	Actual Oct-20	Actual Nov-20	Actual Dec-20	12 Month Total Transfer/Adj
1	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6	-	-	-	-	-	-	-	-	-	-	-	-	-	-
7	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9	-	-	-	-	-	-	-	-	-	-	-	-	-	-
10	-	-	-	-	-	-	-	-	-	-	-	-	-	-
11	-	-	-	-	-	-	-	-	-	-	-	-	-	-
12	-	-	-	-	-	-	-	-	-	-	-	-	-	-
13	-	-	-	-	-	-	-	-	-	-	-	-	-	-
14	-	-	-	-	-	-	-	-	-	-	-	-	-	-
15	-	-	-	-	-	-	-	-	-	-	-	-	-	-
16	-	-	-	-	-	-	-	-	-	-	-	-	-	-
17	-	-	-	-	-	-	-	-	-	-	-	-	-	-
18	-	-	-	-	-	-	-	-	-	-	-	-	-	-
19	-	-	-	-	-	-	-	-	-	-	-	-	-	-
20	-	-	-	-	-	-	-	-	-	-	-	-	-	-
21	-	-	-	-	-	-	-	-	-	-	-	-	-	-
22	-	-	-	-	-	-	-	-	-	-	-	-	-	-
23	-	-	-	-	-	-	-	-	-	-	-	-	-	-
24	-	-	-	-	-	-	-	-	-	-	-	-	-	-
25	-	-	-	-	-	-	-	-	-	-	-	-	-	-
26	-	-	-	-	-	-	-	-	-	-	-	-	-	-
27	-	-	-	-	-	-	-	-	-	-	-	-	-	-
28	-	-	-	-	-	-	-	-	-	-	-	-	-	-
29	-	-	-	-	-	-	-	-	-	-	-	-	-	-
30	-	-	-	-	-	-	-	-	-	-	-	-	-	-
31	-	-	-	-	-	-	-	-	-	-	-	-	-	-
32	-	-	-	-	-	-	-	-	-	-	-	-	-	-
33	-	-	-	-	-	-	-	-	-	-	-	-	-	-
34	-	-	-	-	-	-	-	-	-	-	-	-	-	-
35	-	-	-	-	-	-	-	-	-	-	-	-	-	-
36	-	-	-	-	-	-	-	-	-	-	-	-	-	-
37	-	-	-	-	-	-	-	-	-	-	-	-	-	-
38	-	-	-	-	-	-	-	-	-	-	-	-	-	-
39	-	-	-	-	-	-	-	-	-	-	-	-	-	-
40	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Adj														
41	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -

Net Plant (December 31, 2020)

Line No.	Actual Dec-19	Actual Jan-20	Actual Feb-20	Actual Mar-20	Actual Apr-20	Actual May-20	Actual Jun-20	Actual Jul-20	Actual Aug-20	Actual Sep-20	Actual Oct-20	Actual Nov-20	Actual Dec-20	13 Month Average
1	$ 46,201	$ 46,201	$ 46,201	$ 46,201	$ 46,201	$ 46,201	$ 46,201	$ 46,201	$ 46,201	$ 46,201	$ 46,201	$ 46,201	$ 46,201	$ 46,201
2	2,028	2,028	2,028	2,028	2,028	2,028	2,028	2,028	2,028	2,028	2,028	2,028	2,028	2,028
3	693,886	693,886	693,886	693,886	1,337,942	1,340,097	1,342,909	1,343,234	1,343,245	1,343,275	1,263,812	1,262,030	1,262,030	1,124,163
4	3,413,428	3,401,653	3,389,426	3,376,015	3,423,641	3,410,179	3,396,717	3,383,255	3,369,793	3,356,331	3,342,869	3,329,406	3,315,944	3,377,589
5	3,773,596	3,767,074	3,760,551	3,754,029	3,747,507	3,740,985	3,734,462	3,727,940	3,721,418	3,714,895	3,708,373	3,701,851	3,695,328	3,734,462
6	(2,382,188)	(2,344,966)	(2,366,358)	(2,387,864)	(2,409,530)	(2,431,196)	(2,452,862)	(2,474,533)	(2,496,204)	(2,517,875)	(2,539,546)	(2,561,217)	(2,582,888)	(2,457,479)
7	6,051,430	6,032,322	6,013,214	5,994,105	5,974,997	5,955,889	5,936,781	5,917,673	5,898,564	5,879,456	5,860,348	5,841,240	5,822,132	5,936,781
8	2,361,662	2,361,662	2,361,662	2,361,662	2,361,662	2,361,662	2,361,662	2,361,662	2,361,662	2,361,662	2,361,662	2,361,662	2,361,662	2,361,662
9	2,868,524	3,158,638	3,159,206	3,159,206	3,325,230	3,325,241	3,325,241	3,328,531	3,328,608	3,328,608	3,328,608	3,328,608	3,328,608	3,253,297
10	321,972	321,972	321,972	321,972	321,972	321,972	321,972	321,972	321,972	321,972	321,972	321,972	321,972	321,972
11	2,140,144	2,140,144	2,140,144	2,140,144	2,140,144	2,140,144	2,140,144	2,140,144	2,140,144	2,140,144	2,140,144	2,140,144	2,140,144	2,140,144
12	1,516,357	1,513,926	1,511,494	1,509,063	1,506,632	1,504,200	1,501,769	1,499,338	1,496,907	1,494,475	1,492,044	1,489,613	1,487,181	1,501,769
13	996,139	992,485	988,832	985,178	981,524	977,871	974,217	970,563	966,910	963,256	959,602	955,949	952,295	974,217
14	1,990,005	2,468,595	2,457,555	2,436,783	2,459,818	2,442,635	2,425,453	2,418,676	2,401,672	2,384,421	2,367,171	2,349,920	2,332,675	2,379,645
15	-	-	-	-	-	-	-	-	-	-	-	-	510,093	42,508
16	(208,994)	(208,994)	(208,994)	(208,994)	(208,994)	(208,994)	(208,994)	(208,994)	(208,994)	(208,994)	(208,994)	(208,994)	(208,994)	(208,994)
17	1,828,595	1,850,377	1,860,553	1,864,039	1,890,660	1,902,766	1,928,876	1,928,883	1,943,056	1,973,679	1,897,456	1,971,240	1,969,253	1,908,418
18	(52,897,157)	(52,892,949)	(52,887,115)	(52,887,518)	(52,888,670)	(52,890,150)	(52,890,318)	(52,890,037)	(52,885,437)	(52,886,017)	(52,886,945)	(52,887,864)	(52,889,080)	(52,889,174)
19	168,018,574	170,020,478	172,576,645	172,580,894	176,241,404	176,632,504	177,435,262	178,077,658	178,585,022	178,897,108	178,632,714	178,397,786	178,268,712	175,720,366
20	455,805	455,805	455,805	455,805	455,805	455,805	455,805	455,805	455,805	455,805	455,805	455,805	455,805	455,805
21	654,821	697,537	695,466	692,405	1,271,232	1,254,781	1,284,940	1,280,688	1,316,172	1,311,211	1,173,503	1,221,665	1,216,886	1,082,408
22	(28,728,916)	(28,733,547)	(28,738,178)	(28,742,809)	(28,495,027)	(28,499,657)	(28,504,288)	(28,508,919)	(28,513,550)	(28,518,181)	(28,522,812)	(28,527,443)	(28,532,074)	(28,581,954)
23	55,327,440	55,357,188	55,411,860	55,312,421	55,369,639	55,235,148	55,241,908	54,582,391	54,596,821	54,458,013	54,519,587	54,467,441	54,497,601	54,950,574
24	15,446,191	15,453,091	15,540,143	15,516,740	15,523,186	15,492,258	15,453,517	15,162,315	15,119,013	15,225,377	15,203,360	15,167,919	15,147,429	15,342,349
25	1,960,625	2,002,044	2,088,121	2,120,716	2,162,521	2,166,752	2,172,772	2,192,574	2,201,920	2,094,655	2,106,394	2,110,615	2,126,452	2,115,859
26	5,502,552	5,537,080	5,631,227	5,642,441	5,672,256	5,677,289	5,677,829	5,400,243	5,387,399	5,395,153	5,406,525	5,411,872	5,418,671	5,520,041
27	1,022,932	1,052,874	1,112,344	1,137,132	1,166,443	1,167,081	1,167,637	1,167,636	1,168,271	1,174,217	1,177,152	1,178,193	1,183,182	1,144,238
28	108,895	108,639	108,382	108,126	107,870	107,613	107,357	107,101	106,844	106,588	106,332	106,075	105,819	107,357
29	(82,785)	(82,785)	(82,785)	(82,785)	(82,785)	(82,785)	(82,785)	(82,785)	(82,785)	(82,785)	(82,785)	(82,785)	(82,785)	(82,785)
30	498,850	498,023	497,196	496,369	495,542	494,715	493,888	493,061	492,235	491,408	490,581	489,754	488,927	493,888
31	99,156	99,156	99,156	99,156	99,156	99,156	99,156	99,156	99,156	99,156	99,156	99,156	99,156	99,156
32	100,295	100,295	100,295	100,295	100,295	100,295	100,295	171,826	171,826	171,826	176,594	176,594	176,594	134,410
33	4,240,523	4,337,990	4,306,537	4,265,548	4,231,591	4,190,736	4,156,789	4,116,037	4,096,723	4,059,252	4,021,780	4,676,264	4,648,106	4,257,529
34	2,137,549	2,114,366	2,088,454	2,062,195	2,035,937	1,955,604	1,930,397	1,905,189	1,879,982	1,854,774	1,829,567	1,804,359	1,774,919	1,951,792
35	2,014,013	2,007,158	2,000,312	1,993,457	1,986,611	1,979,756	1,972,911	1,966,056	1,959,210	1,952,360	1,945,509	1,938,659	1,931,809	1,972,909
36	222,291	234,168	235,551	233,791	355,786	350,505	358,678	357,573	354,185	350,999	341,659	356,858	354,754	315,908
37	-	-	-	-	-	-	-	-	-	-	-	-	-	-
38	191,401	191,428	191,306	191,166	191,026	190,885	190,745	190,605	190,465	171,349	171,209	171,069	170,929	184,891
39	60,887	59,191	57,496	55,801	54,106	52,411	50,716	49,021	47,326	45,630	43,935	42,240	40,545	50,716
40	132,430	131,065	129,685	128,304	126,922	125,328	123,959	122,589	121,220	119,851	118,482	117,112	115,743	124,053
Adj														
41	$ 201,898,157	$ 204,945,297	$ 207,749,275	$ 207,527,103	$ 213,082,278	$ 213,887,711	$ 213,773,745	$ 213,182,353	$ 213,504,882	$ 213,531,283	$ 212,871,052	$ 213,222,997	$ 213,473,767	$ 210,988,719

Exhibit GT-1
Chattanooga Gas Company
Annual Review Mechanism ("ARM")
Monthly Summaries of Plant
Twelve Months Ending December 31, 2020
Schedule 14.2

Accumulated Reserves

Line No.	Account	Description	Classification	Actual Dec-19	Actual Jan-20	Actual Feb-20	Actual Mar-20	Actual Apr-20	Actual May-20	Actual Jun-20	Actual Jul-20	Actual Aug-20	Actual Sep-20	Actual Oct-20	Actual Nov-20	Actual Dec-20	December 31, 2020 13-Month Average
1	301	301G - Organization	Intangible Plant	(33,638)	(33,638)	(33,638)	(33,638)	(33,638)	(33,638)	(33,638)	(33,638)	(33,638)	(33,638)	(33,638)	(33,638)	(33,638)	(33,638)
2	302	302G - Franchises and consents	Intangible Plant	(2,028)	(2,028)	(2,028)	(2,028)	(2,028)	(2,028)	(2,028)	(2,028)	(2,028)	(2,028)	(2,028)	(2,028)	(2,028)	(2,028)
3	360	360G - Land and land rights	Other storage plant	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4	361	361G - Structures and improvements	Other storage plant	7,242,744	7,256,154	7,269,565	7,282,976	7,296,438	7,309,900	7,323,362	7,336,824	7,350,287	7,363,749	7,377,211	7,390,673	7,404,135	7,323,386
5	362	362 - Gas holders	Other storage plant	4,379,294	4,385,817	4,392,339	4,398,861	4,405,384	4,411,906	4,418,428	4,424,951	4,431,473	4,437,995	4,444,518	4,451,040	4,457,562	4,418,428
6	363	363 - Purification equipment	Other storage plant	2,906,323	2,927,829	2,949,336	2,970,842	2,992,508	3,014,174	3,035,840	3,057,511	3,079,182	3,100,853	3,122,524	3,144,195	3,165,866	3,035,922
7	363.1	363.1 - Liquefaction equipment	Other storage plant	335,713	354,822	373,930	393,038	412,146	431,254	450,363	469,471	488,579	507,687	526,795	545,904	565,012	450,363
8	363.2	363.2 - Vaporizing equipment	Other storage plant	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9	363.3	363.3 - Compressor equipment	Other storage plant	-	-	-	-	-	-	-	-	-	-	-	-	-	-
10	363.3	363.4 - Measuring/reg equipment	Other storage plant	-	-	-	-	-	-	-	-	-	-	-	-	-	-
11	363.5	363.5 - Other Equipment Storage	Other storage plant	3,829	3,829	3,829	3,829	3,829	3,829	3,829	3,829	3,829	3,829	3,829	3,829	3,829	3,829
12	364.2	364.2 - Structures and improvements	Natural Gas Storage & Procsg Plant	69,275	71,707	74,138	76,569	79,001	81,432	83,863	86,295	88,726	91,157	93,588	96,020	98,451	83,863
13	364.5	364.5 - Measuring equipment	Natural Gas Storage & Procsg Plant	215,023	218,676	222,330	225,984	229,637	233,291	236,945	240,598	244,252	247,906	251,559	255,213	258,867	236,945
14	364.8	364.8 - Other equipment	Natural Gas Storage & Procsg Plant	467,058	484,235	501,432	518,617	495,178	512,360	529,543	546,791	564,042	581,293	598,544	615,794	633,039	542,148
15	367	367 - Mains	Transmission Plant	-	-	-	-	-	-	-	-	-	-	-	-	3,596	277
16	371	371 - Other equipment	Transmission Plant	208,994	208,994	208,994	208,994	208,994	208,994	208,994	208,994	208,994	208,994	208,994	208,994	208,994	208,994
17	374	374 - Land and land rights	Distribution Plant	71,609	73,050	74,496	75,941	77,403	78,882	80,375	81,870	83,382	84,895	86,274	87,846	89,419	80,419
18	375	375 - Structures and Improvements	Distribution Plant	53,402,446	53,404,055	53,405,677	53,407,302	53,408,927	53,410,553	53,412,183	53,413,819	53,415,478	53,417,143	53,418,813	53,420,489	53,422,175	53,412,235
19	376	376 - Mains	Distribution Plant	9,381,237	9,669,024	9,961,684	10,254,634	10,551,872	10,497,686	10,720,573	11,021,182	11,235,946	11,539,464	11,817,860	12,091,859	12,383,231	10,855,866
20	377	377 - Compressor station equipment	Distribution Plant	(455,805)	(455,805)	(455,805)	(455,805)	(455,805)	(455,805)	(455,805)	(455,805)	(455,805)	(455,805)	(455,805)	(455,805)	(455,805)	(455,805)
21	378	378 - Meas. and reg. stat. eq.-Gen	Distribution Plant	1,408,956	1,413,026	1,417,098	1,421,171	1,426,003	1,444,508	1,449,402	1,454,297	1,458,945	1,463,934	1,468,403	1,473,182	1,477,961	1,444,376
22	379	379 - Meas. and reg. stat. eq.-City	Distribution Plant	31,816,169	31,820,800	31,825,431	31,830,062	31,834,693	31,839,324	31,843,955	31,848,586	31,853,217	31,857,847	31,862,478	31,867,109	31,871,740	31,843,955
23	380	380 - Services	Distribution Plant	10,375,261	10,495,625	10,637,239	10,778,515	10,771,021	10,914,091	10,955,096	11,061,775	11,057,442	11,216,788	11,217,966	11,346,220	11,434,405	10,943,188
24	381	381 - Meters	Distribution Plant	2,958,907	3,014,354	3,070,009	3,107,649	3,163,422	3,219,245	3,275,109	3,330,393	3,385,742	3,315,550	3,370,789	3,426,195	3,353,041	3,230,031
25	382	382 - Meter installations	Distribution Plant	2,517,572	2,521,810	2,526,095	2,530,401	2,534,735	2,539,076	2,543,425	2,547,797	2,552,185	2,556,604	2,561,053	2,565,527	2,570,117	2,543,569
26	383	383 - House regulators	Distribution Plant	497,734	505,863	514,068	522,288	530,543	538,811	547,089	555,003	562,909	570,847	578,837	586,882	595,047	546,609
27	384	384 - House regulator installations	Distribution Plant	128,306	130,057	131,858	133,683	135,538	137,397	139,259	141,123	142,993	144,879	146,781	148,695	150,672	139,326
28	385	385 - Ind. measuring and regulating	Distribution Plant	29,659	29,915	30,171	30,428	30,684	30,940	31,197	31,453	31,709	31,966	32,222	32,478	32,735	31,197
29	386	386 - Other property-cust premises	Distribution Plant	99,704	99,704	99,704	99,704	99,704	99,704	99,704	99,704	99,704	99,704	99,704	99,704	99,704	99,704
30	387	387 - Other equipment	Distribution Plant	34,663	35,490	36,317	37,144	37,971	38,798	39,624	40,451	41,278	42,105	42,932	43,759	44,586	39,624
31	389	389G - Land and land rights	General Plant	-	-	-	-	-	-	-	-	-	-	-	-	-	-
32	390	390G - Structures and improvements	General Plant	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	-
33	391	391G - Office furniture and equip	General Plant	4,822,729	4,866,077	4,897,531	3,625,956	3,659,903	3,700,758	3,730,984	3,771,736	3,805,909	3,780,111	3,817,582	3,869,770	3,420,732	3,982,291
34	392	392G - Transportation equipment	General Plant	871,954	898,211	924,469	950,727	976,985	852,753	877,961	903,168	928,376	953,583	978,791	1,003,999	1,005,613	932,815
35	393	393G - Stores equipment	General Plant	58,645	65,500	72,346	61,653	68,499	75,354	82,200	89,055	95,900	102,751	109,601	116,452	123,302	86,251
36	394	394G - Tools, shop and garage equip	General Plant	284,958	287,995	291,048	196,220	199,437	205,480	208,763	212,060	215,356	218,653	221,872	225,452	203,883	228,552
37	395	395G - Laboratory equipment	General Plant	-	-	-	-	-	-	-	-	-	-	-	-	-	-
38	396	396G - Power operated equipment	General Plant	350,970	351,110	351,250	351,390	351,531	351,671	351,811	351,951	352,092	328,915	329,055	329,195	329,336	344,637
39	397	397G - Communication equipment	General Plant	381,952	383,648	385,343	387,038	388,733	390,428	392,123	393,818	395,513	397,209	398,904	400,599	402,294	392,123
40	398	398G - Miscellaneous equipment	General Plant	99,285	100,667	102,048	103,429	104,811	103,503	104,872	106,242	107,611	108,980	110,349	111,719	113,088	105,893
		Retirement WIP		(822,525)	(929,511)	(936,259)	(1,214,484)	(1,052,833)	(1,120,381)	(1,066,035)	(1,121,567)	(1,028,966)	(1,057,061)	(896,587)	(864,337)	(811,749)	(994,023)
		Accum Depr Utility - Adj		33,735	-	-	46,736	74,236	-	-	-	-	7,473	14,947	-	-	13,625
41		Total		$ 134,148,709	$ 134,657,062	$ 135,322,845	$ 134,325,827	$ 135,085,463	$ 135,064,251	$ 135,619,366	$ 136,217,711	$ 136,768,614	$ 137,234,332	$ 137,924,717	$ 138,602,986	$ 138,619,212	$ 136,114,947

Depreciation Expense

Provisions

Line No.	Actual Jan-20	Actual Feb-20	Actual Mar-20	Actual Apr-20	Actual May-20	Actual Jun-20	Actual Jul-20	Actual Aug-20	Actual Sep-20	Actual Oct-20	Actual Nov-20	Actual Dec-20	December 31, 2020 12 Months Total Depreciation
1	-	-	-	-	-	-	-	-	-	-	-	-	-
2	-	-	-	-	-	-	-	-	-	-	-	-	-
3	-	-	-	-	-	-	-	-	-	-	-	-	-
4	13,410	13,411	13,411	13,462	13,462	13,462	13,462	13,462	13,462	13,462	13,462	13,462	161,391
5	6,522	6,522	6,522	6,522	6,522	6,522	6,522	6,522	6,522	6,522	6,522	6,522	78,268
6	21,506	21,506	21,506	21,666	21,666	21,666	21,671	21,671	21,671	21,671	21,671	21,671	259,542
7	19,108	19,108	19,108	19,108	19,108	19,108	19,108	19,108	19,108	19,108	19,108	19,108	229,298
8	-	-	-	-	-	-	-	-	-	-	-	-	-
9	-	-	-	-	-	-	-	-	-	-	-	-	-
10	-	-	-	-	-	-	-	-	-	-	-	-	-
11	-	-	-	-	-	-	-	-	-	-	-	-	-
12	2,431	2,431	2,431	2,431	2,431	2,431	2,431	2,431	2,431	2,431	2,431	2,431	29,176
13	3,654	3,654	3,654	3,654	3,654	3,654	3,654	3,654	3,654	3,654	3,654	3,654	43,844
14	17,176	17,198	17,184	17,182	17,182	17,182	17,249	17,251	17,251	17,251	17,251	17,251	206,608
15	-	-	-	-	-	-	-	-	-	-	-	3,596	3,596
16	-	-	-	-	-	-	-	-	-	-	-	-	-
17	1,442	1,446	1,446	1,462	1,478	1,494	1,495	1,512	1,513	1,379	1,573	1,573	17,811
18	1,609	1,622	1,624	1,625	1,626	1,630	1,636	1,660	1,665	1,670	1,677	1,686	19,729
19	290,135	292,660	292,950	297,237	331,306	299,077	300,609	302,017	303,518	303,563	303,754	305,336	3,622,162
20	-	-	-	-	-	-	-	-	-	-	-	-	-
21	4,070	4,072	4,073	4,832	18,505	4,894	4,895	4,989	4,989	4,469	4,779	4,779	69,346
22	4,631	4,631	4,631	4,631	4,631	4,631	4,631	4,631	4,631	4,631	4,631	4,631	55,571
23	160,059	160,320	160,381	160,461	160,477	160,577	159,183	159,271	159,346	159,651	160,207	161,935	1,921,867
24	55,447	55,656	55,655	55,773	55,823	55,863	55,284	55,349	55,045	55,239	55,406	54,105	664,646
25	4,238	4,285	4,306	4,335	4,341	4,349	4,372	4,387	4,419	4,450	4,474	4,589	52,545
26	8,129	8,205	8,220	8,255	8,268	8,278	7,914	7,906	7,938	7,990	8,044	8,166	97,313
27	1,751	1,801	1,825	1,856	1,859	1,862	1,865	1,869	1,887	1,901	1,915	1,977	22,366
28	256	256	256	256	256	256	256	256	256	256	256	256	3,076
29	-	-	-	-	-	-	-	-	-	-	-	-	-
30	827	827	827	827	827	827	827	827	827	827	827	827	9,923
31	-	-	-	-	-	-	-	-	-	-	-	-	-
32	-	-	-	-	-	-	-	-	-	-	-	-	-
33	43,348	31,454	40,989	33,947	40,854	33,947	40,753	34,173	37,472	37,472	52,188	35,562	462,158
34	26,256	26,258	26,258	26,258	25,208	25,208	25,208	25,208	25,208	25,208	25,208	22,965	304,449
35	6,855	6,846	6,855	6,846	6,855	6,846	6,855	6,846	6,850	6,850	6,850	6,850	82,204
36	3,037	3,053	2,681	3,216	6,043	3,283	3,297	3,296	3,297	3,219	3,580	2,670	40,673
37	-	-	-	-	-	-	-	-	-	-	-	-	-
38	140	140	140	140	140	140	140	140	140	140	140	140	1,683
39	1,695	1,695	1,695	1,695	1,695	1,695	1,695	1,695	1,695	1,695	1,695	1,695	20,342
40	1,381	1,381	1,381	1,381	1,369	1,369	1,369	1,369	1,369	1,369	1,369	1,369	16,480
41	$ 699,116	$ 690,437	$ 708,012	$ 699,061	$ 755,587	$ 700,251	$ 706,381	$ 701,501	$ 706,164	$ 706,079	$ 722,672	$ 708,806	$ 8,496,066

Retirements

Line No.	Actual Jan-20	Actual Feb-20	Actual Mar-20	Actual Apr-20	Actual May-20	Actual Jun-20	Actual Jul-20	Actual Aug-20	Actual Sep-20	Actual Oct-20	Actual Nov-20	Actual Dec-20	December 31, 2020 12 Months Total Retirements
1	-	-	-	-	-	-	-	-	-	-	-	-	-
2	-	-	-	-	-	-	-	-	-	-	-	-	-
3	-	-	-	-	-	-	-	-	-	-	-	-	-
4	-	-	-	-	-	-	-	-	-	-	-	-	-
5	-	-	-	-	-	-	-	-	-	-	-	-	-
6	-	-	-	-	-	-	-	-	-	-	-	-	-
7	-	-	-	-	-	-	-	-	-	-	-	-	-
8	-	-	-	-	-	-	-	-	-	-	-	-	-
9	-	-	-	-	-	-	-	-	-	-	-	-	-
10	-	-	-	-	-	-	-	-	-	-	-	-	-
11	-	-	-	-	-	-	-	-	-	-	-	-	-
12	-	-	-	-	-	-	-	-	-	-	-	-	-
13	-	-	-	-	-	-	-	-	-	-	-	-	-
14	-	-	-	-	-	-	-	-	-	-	-	-	-
15	-	-	-	-	-	-	-	-	-	-	-	-	-
16	-	-	-	-	-	-	-	-	-	-	-	-	-
17	-	-	-	-	-	-	-	-	-	-	-	-	-
18	-	-	-	-	-	-	-	-	-	-	-	-	-
19	-	-	-	-	(385,492)	-	-	-	-	-	-	-	(385,492)
20	-	-	-	-	-	-	-	-	-	-	-	-	-
21	-	-	-	-	-	-	-	-	-	-	-	-	-
22	-	-	-	-	-	-	-	-	-	-	-	-	-
23	(38,348)	(18,705)	(19,105)	(5,663)	(17,407)	(25,476)	(50,568)	-	-	-	-	-	(175,274)
24	-	-	(18,015)	-	-	-	-	-	(125,238)	-	-	(127,259)	(270,512)
25	-	-	-	-	-	-	-	-	-	-	-	-	-
26	-	-	-	-	-	-	-	-	-	-	-	-	-
27	-	-	-	-	-	-	-	-	-	-	-	-	-
28	-	-	-	-	-	-	-	-	-	-	-	-	-
29	-	-	-	-	-	-	-	-	-	-	-	-	-
30	-	-	-	-	-	-	-	-	-	-	-	-	-
31	-	-	-	-	-	-	-	-	-	-	-	-	-
32	-	-	-	-	-	-	-	-	-	-	-	-	-
33	-	-	(1,312,564)	-	-	(3,721)	-	-	(63,270)	-	-	(484,601)	(1,864,155)
34	-	-	-	-	(204,565)	-	-	-	-	-	-	(27,826)	(232,390)
35	-	-	(17,547)	-	-	-	-	-	-	-	-	-	(17,547)
36	-	-	(97,509)	-	-	-	-	-	-	-	-	(24,239)	(121,747)
37	-	-	-	-	-	-	-	-	-	-	-	-	-
38	-	-	-	-	-	-	-	-	(42,292)	-	-	-	(42,292)
39	-	-	-	-	-	-	-	-	-	-	-	-	-
40	-	-	-	-	(2,902)	-	-	-	-	-	-	-	(2,902)
41	$ (38,348)	$ (18,705)	$ (1,464,740)	$ (5,663)	$ (610,366)	$ (29,198)	$ (50,568)	$ -	$ (230,800)	$ -	$ -	$ (663,924)	$ (3,112,313)

Cost of Removal

Line No.	Actual Jan-20	Actual Feb-20	Actual Mar-20	Actual Apr-20	Actual May-20	Actual Jun-20	Actual Jul-20	Actual Aug-20	Actual Sep-20	Actual Oct-20	Actual Nov-20	Actual Dec-20	December 31, 2020 12 Months Total Transfer/Adj
1	-	-	-	-	-	-	-	-	-	-	-	-	-
2	-	-	-	-	-	-	-	-	-	-	-	-	-
3	-	-	-	-	-	-	-	-	-	-	-	-	-
4	-	-	-	-	-	-	-	-	-	-	-	-	-
5	-	-	-	-	-	-	-	-	-	-	-	-	-
6	-	-	-	-	-	-	-	-	-	-	-	-	-
7	-	-	-	-	-	-	-	-	-	-	-	-	-
8	-	-	-	-	-	-	-	-	-	-	-	-	-
9	-	-	-	-	-	-	-	-	-	-	-	-	-
10	-	-	-	-	-	-	-	-	-	-	-	-	-
11	-	-	-	-	-	-	-	-	-	-	-	-	-
12	-	-	-	-	-	-	-	-	-	-	-	-	-
13	-	-	-	-	-	-	-	-	-	-	-	-	-
14	-	-	-	(40,621)	-	-	-	-	-	-	-	(6)	-
15	-	-	-	-	-	-	-	-	-	-	-	-	-
16	-	-	-	-	-	-	-	-	-	-	-	-	-
17	-	-	-	-	-	-	-	-	-	-	-	-	-
18	-	-	-	-	-	-	-	-	-	-	-	-	-
19	(2,348)	-	-	-	-	(76,189)	-	(87,254)	-	(25,167)	(29,755)	(13,963)	(42,142)
20	-	-	-	-	-	-	-	-	-	-	-	-	-
21	-	-	-	-	-	-	-	(341)	-	-	-	-	-
22	-	-	-	-	-	-	-	-	-	-	-	-	-
23	(1,346)	-	-	(162,292)	-	(94,095)	(1,935)	(163,604)	-	(158,474)	(31,952)	(73,750)	(657,567)
24	-	-	-	-	-	-	-	-	-	-	-	-	-
25	-	-	-	-	-	-	-	-	-	-	-	-	-
26	-	-	-	-	-	-	-	-	-	-	-	-	-
27	-	-	-	-	-	-	-	-	-	-	-	-	-
28	-	-	-	-	-	-	-	-	-	-	-	-	-
29	-	-	-	-	-	-	-	-	-	-	-	-	-
30	-	-	-	-	-	-	-	-	-	-	-	-	-
31	-	-	-	-	-	-	-	-	-	-	-	-	-
32	-	-	-	-	-	-	-	-	-	-	-	-	-
33	-	-	-	-	-	-	-	-	-	-	-	-	-
34	-	-	-	-	-	-	-	-	-	-	-	-	-
35	-	-	-	-	-	-	-	-	-	-	-	-	-
36	-	-	-	-	-	-	-	-	-	-	-	-	-
37	-	-	-	-	-	-	-	-	-	-	-	-	-
38	-	-	-	-	-	-	-	-	-	-	-	-	-
39	-	-	-	-	-	-	-	-	-	-	-	-	-
40	-	-	-	-	-	-	-	-	-	-	-	-	-
41	$ (3,694)	$ -	$ -	$ (202,913)	$ -	$ (170,284)	$ (1,935)	$ (251,198)	$ -	$ (183,641)	$ (61,707)	$ (87,720)	$ (699,709)

Transfers/Salvage

Line No.	Actual Dec-19	Actual Jan-20	Actual Feb-20	Actual Mar-20	Actual Apr-20	Actual May-20	Actual Jun-20	Actual Jul-20	Actual Aug-20	Actual Sep-20	Actual Oct-20	Actual Nov-20	Actual Dec-20	December 31, 2020 12 Months Total Transfer/Adj
1	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6	-	-	-	-	-	-	-	-	-	-	-	-	-	-
7	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9	-	-	-	-	-	-	-	-	-	-	-	-	-	-
10	-	-	-	-	-	-	-	-	-	-	-	-	-	-
11	-	-	-	-	-	-	-	-	-	-	-	-	-	-
12	-	-	-	-	-	-	-	-	-	-	-	-	-	-
13	-	-	-	-	-	-	-	-	-	-	-	-	-	-
14	-	-	-	-	-	-	-	-	-	-	-	-	-	-
15	-	-	-	-	-	-	-	-	-	-	-	-	-	-
16	-	-	-	-	-	-	-	-	-	-	-	-	-	-
17	-	-	-	-	-	-	-	-	-	-	-	-	-	-
18	-	-	-	-	-	-	-	-	-	-	-	-	-	-
19	-	-	-	-	-	-	-	-	-	-	-	-	-	-
20	-	-	-	-	-	-	-	-	-	-	-	-	-	-
21	-	-	-	-	-	-	-	-	-	-	-	-	-	-
22	-	-	-	-	-	-	-	-	-	-	-	-	-	-
23	-	-	-	-	-	-	-	-	-	-	-	-	-	-
24	-	-	-	-	-	-	-	-	-	-	-	-	-	-
25	-	-	-	-	-	-	-	-	-	-	-	-	-	-
26	-	-	-	-	-	-	-	-	-	-	-	-	-	-
27	-	-	-	-	-	-	-	-	-	-	-	-	-	-
28	-	-	-	-	-	-	-	-	-	-	-	-	-	-
29	-	-	-	-	-	-	-	-	-	-	-	-	-	-
30	-	-	-	-	-	-	-	-	-	-	-	-	-	-
31	-	-	-	-	-	-	-	-	-	-	-	-	-	-
32	-	-	-	-	-	-	-	-	-	-	-	-	-	-
33	-	-	-	-	-	-	-	-	-	-	-	-	-	-
34	-	-	-	-	-	55,125	-	-	-	-	-	-	6,475	51,997
35	-	-	-	-	-	-	-	-	-	-	-	-	-	-
36	-	-	-	-	-	-	-	-	-	-	-	-	-	1,875
37	-	-	-	-	-	-	-	-	-	-	-	-	-	-
38	-	-	-	-	-	-	-	-	-	18,975	-	-	-	-
39	-	-	-	-	-	-	-	-	-	-	-	-	-	-
40	-	-	-	-	-	225	-	-	-	-	-	-	-	-
41	$ -	$ -	$ -	$ -	$ -	$ 55,350	$ -	$ -	$ -	$ 18,975	$ -	$ -	$ 6,475	$ 53,872

Chattanooga Gas Company
Annual Review Mechanism ("ARM")
Depreciation and Amortization - Active Services Lines
Twelve Months Ending December 31, 2020
Schedule 14.3

DOT Report Total Service Lines		80,757	
Customers at			
Rate Schedule			
Residential General Service R-1	59,881		
Residnetial Multi-Family Housing Service R-4	2		
Small Commercial and Industrial General Service C-1	6,626		
Medium Commercial and Industrial General Service C-2	2,010		
Industrial F-1, I-1, T-1, T-2, T-3, & Special Contract	116		
TotalCustomers 12/31/2020		68,635	a/
Service Lines with inactive meters		1,751	
Inactive Service lines to be evaluated for retirement			
Depreciation per Service Line at 2.92% Depr Rate		10,371	
Depreciation Adjustment at 2.92% Depr Rate		$ 23.87	
		247,512	

a/ Schedule 16.4 Number of Customers, Volume, & Base Revenue

Exhibit GT-1

Chattanooga Gas Company
Annual Review Mechanism ("ARM")
Summary Historic Base Period Jurisdictional Non-Gas Revenue Present Rates
Twelve Months Ending December 31, 2020
Schedule 15

	January	February	March	April	May	June	July	August	September	October	November	December	Total	Winter	Summer	Total
Residential R-1																
Bills	59,238	59,462	59,400	59,180	59,064	58,960	58,897	58,933	59,032	59,020	59,480	59,871	710,537	356,631	353,906	710,537
Volume-Therms (Billed and Unbilled)	6,185,182	6,276,818	2,789,340	2,112,440	1,530,189	814,068	631,832	659,904	816,845	1,292,377	3,501,055	7,686,610	34,296,661	28,551,445	5,745,216	34,296,661
Customer Charge Rate	17.00	17.00	17.00	17.00	14.00	14.00	14.00	14.00	14.00	15.90	19.30	19.30				
Volumetric Charge Rate/Therm																
Customer Charge Revenue	1,008,195	988,652	1,005,770	1,016,876	790,033	821,197	877,841	814,978	840,990	917,848	1,175,107	1,147,256	$ 11,404,743	$ 6,341,856	$ 5,062,887	$ 11,404,743
Volumetric Revenue	716,943	727,551	323,320	244,875	177,365	94,366	73,244	76,498	94,688	168,826	462,192	1,014,864	4,174,732	3,489,744	684,987	4,174,732
Franchise Fee Credit	-	-	0	(2)	-	(0)	0	-	-	-	(3)	-	(4)	(4)	-	(4)
AUA Revenue Net	-	-	(0)	5	-	1	(1)	-	-	-	10	-	15	15	-	15
WNA Revenue	201,742	124,414	163,583	(7,605)	23,398	16	(15)	0	(7)	19	211,751	4,735	722,031	698,621	23,410	722,031
Total Margin	$ 1,926,880	1,840,617	1,492,674	1,254,148	990,796	915,579	951,069	891,476	935,671	1,086,693	1,849,058	2,166,856	16,301,517	$ 10,530,232	5,771,284	16,301,517
Residential R-4																
Units Billed	185	185	185	185	185	185	185	205	165	170	185	185	2,205	1,110	1,095	2,205
Volume-Therms (Billed and Unbilled)	9,259	11,816	11,125	6,631	4,634	3,688	2,270	2,879	2,271	3,377	4,586	8,509	71,044	51,926	19,118	71,044
Customer Charge/Unit Rate	$ 6.25	6.25	6.25	6.25	6.25	6.25	6.25	6.25	6.25	7.10	7.10	7.10				
Volumetric Charge Rate/Therm	$ 0.22	0.22	0.22	0.22	0.19	0.19	0.19	0.19	0.19	0.22	0.25	0.25				
Customer Charge Revenue	1,156	1,156	1,156	1,156	1,156	1,156	1,156	1,280	1,032	1,210	1,314	1,314	$ 14,243	$ 7,252	$ 6,991	$ 14,243
Volumetric Revenue	2,016	2,572	2,422	1,443	991	714	439	557	439	670	1,031	2,110	15,404	11,594	3,810	15,404
Franchise Fee Credit	0	0	0	0	0	0	0	0	0	0	0	0	-	-	-	-
WNA Revenue	585	604	313	388	0	0	0	0	0	0	361	317	2,568	2,568	-	2,568
Total Margin	$ 3,757	4,332	3,891	2,987	2,147	1,870	1,596	1,837	1,472	1,879	2,706	3,740	32,214	$ 21,413	10,801	32,214
Gas Lights																
Bills	1	1	1	1	1	1	1	1	1	1	1	1	12	6	6	12
Volume-Therms (Billed and Unbilled)	10	10	10	10	10	10	10	10	10	10	10	10	120	60	60	120
Customer Charge Rate	17	17.00	17.00	17.00	14.00	14.00	14.00	14.00	14.00	15.90	19.30	19.30	193			
Volumetric Charge Rate/Therm	$ 0.11591	0.11591	0.11591	0.11591	0.11591	0.11591	0.11591	0.11591	0.11591	0.13193	0.13193	0.13193				
Customer Charge Revenue	$ 17	17	17	17	15	14	14	14	14	15	19	19	$ 192	$ 106	$ 86	$ 192
Volumetric Revenue	$ 2	2	2	2	2	2	2	2	2	2	2	2	26.30	13	13	26
Demand Charge																
Franchise Fee Credit	$ -	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
AUA Revenue Net	$ -	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
WNA Revenue																
Total Margin	$ 19	19	19	19	17	16	16	16	16	18	21	22	219	$ 119	99	219
													0			
Commercial Industrial C-1																
Bills	6,682	6,687	6,654	6,567	6,525	6,484	6,450	6,433	6,388	6,403	6,514	6,625	78,412	39,729	38,683	78,412
Volume-Therms (Billed and Unbilled)	1,291,811	1,253,138	523,110	282,981	130,490	80,992	85,911	98,297	109,888	165,584	539,448	1,396,554	5,958,204	5,287,042	671,161	5,958,204
Customer Charge Rate	$ 31.00	31.00	31.00	31.00	26.80	26.80	26.80	26.80	26.80	30.50	35.50	35.50				
Volumetric Charge Rate/Therm	$ 0.18581	0.18581	0.18581	0.18581	0.14589	0.14589	0.14589	0.14589	0.14589	0.18581	0.21149	0.21149				
Customer Charge Revenue	$ 211,777	201,826	199,837	205,970	169,419	172,706	184,814	171,424	172,474	188,960	231,406	229,996	$ 2,340,610	$ 1,280,812	$ 1,059,798	$ 2,340,610
Volumetric Revenue	$ 240,087	232,841	97,102	52,580	16,663	11,832	12,533	14,325	16,032	27,333	113,816	295,320	1,130,465	1,031,747	98,718	1,130,465
Demand Charge	$ -	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Franchise Fee Credit	$ -	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
AUA Revenue Net	$ -	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
WNA Revenue	$ 63,692	43,055	57,379	(9,864)	8,214	5	(0)	(5)	-	(1)	53,049	2,239	217,763	209,550	8,213	217,763
Total Margin	$ 515,557	477,722	354,317	248,687	194,296	184,543	197,347	185,744	188,506	216,292	398,271	527,555	3,688,838	$ 2,522,109	1,166,729	3,688,838
Commercial Industrial C-1 AC																
Bills	11	13	13	14	14	14	15	15	15	16	16	19	175	86	89	175
Volume-Therms (Billed and Unbilled)	669	1,105	1,075	211	144	73	45	57	47	84	243	1,000	4,752	4,303	450	4,752
Customer Charge Rate	$ 31.00	31.00	31.00	31.00	26.80	26.80	26.80	26.80	26.80	26.80	31.00	31.00				
Volumetric Charge Rate/Therm	$ 0.18581	0.18581	0.18581	0.18581							$ 0.21149	0.21149				
Summer Air Conditioning rate	$ -				$0.03968	$0.03968	$0.03968	$0.03968	$0.03968	$0.03968						
Customer Charge Revenue	$ 341	347	338	445	386	390	372	418	398	437	502	639	$ 5,013	$ 2,613	$ 2,400	$ 5,013
Volumetric Revenue	$ 124	205	200	39	23	3	2	2	2	3	26	211	841	806	35	841
Demand Charge													-	-	-	-
Franchise Fee Credit	$ -	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
AUA Revenue Net	$ -	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
WNA Revenue	$ 45	62	47	17	-	-	-	-	-	-	29	27	227	227	-	227
Total Margin	$ 511	615	584	502	409	393	373	420	399	440	557	877	6,081	$ 3,646	2,435	6,081
Commercial Industrial C-2																
Bills	1,980	1,982	1,977	1,958	1,946	1,943	1,932	1,933	1,985	1,995	2,006	2,010	23,647	11,913	11,734	23,647
Demand Determinants/Dth	33,631	32,272	34,436	33,010	31,326	32,892	34,861	32,552	34,117	34,790	35,711	34,765	404,361	203,824	200,537	404,361
Volume-Therms (Billed and Unbilled)	3,827,116	3,758,035	2,391,064	1,434,325	1,258,397	1,008,463	926,217	995,260	1,174,757	1,471,289	2,437,825	4,404,952	25,087,701	18,253,318	6,834,382	25,087,701
Customer Charge Rate	$ 75.00	75.00	75.00	75.00	75.00	75.00	75.00	75.00	75.00	75.00	75.00	75.00				
Demand Charge Rate	$ 6.35	6.35	6.35	6.35	6.35	6.35	6.35	6.35	6.35	6.35	6.35	6.35				
Volumetric Charge Rate																
0-3,000 Therms	$ 0.18744	0.18744	0.18744	0.18744	0.14717	0.14717	0.14717	0.14717	0.14717	0.14717	0.18744	0.18744				
3,001-5,000 Therms	$ 0.17109	0.17109	0.17109	0.17109	0.11683	0.11683	0.11683	0.11683	0.11683	0.11683	0.17109	0.17109				
5,001-15,000 Therms	$ 0.16666	0.16666	0.16666	0.16666	0.10892	0.10892	0.10892	0.10892	0.10892	0.10892	0.16666	0.16666				
Over 15,000 Therms	$ 0.08623	0.08623	0.08623	0.08623	0.08623	0.08623	0.08623	0.08623	0.08623	0.08623	0.08623	0.08623				
Customer Charge Revenue	$ 148,322	144,020	148,889	147,767	139,530	144,679	155,461	142,558	152,629	164,345	175,974	169,598	$ 1,833,772	$ 934,570	$ 899,202	$ 1,833,772
Volumetric Revenue	682,832	672,272	428,771	263,800	175,450	141,358	127,092	138,406	163,246	230,048	490,669	902,153	4,416,097	3,440,497	975,600	4,416,097
Demand Revenues	213,263	203,121	212,665	209,631	197,309	204,403	222,847	202,534	222,633	238,396	257,749	250,062	2,634,613	1,346,491	1,288,122	2,634,613
Franchise Fee Credit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
WNA Revenue	120,819	85,033	121,711	(15,952)	17,038	6	-	(114)	(462)	46	131,547	9,268	468,938	452,425	16,513	468,938
Total Revenue	$ 1,165,235	1,104,446	912,036	605,246	529,326	490,447	505,400	483,384	538,046	632,835	1,055,938	1,331,082	9,353,421	$ 6,173,983	3,179,437	9,353,421
Commercial Industrial T-3																
Bills	47	46	46	49	49	49	49	49	49	49	49	49	580	286	294	580
Demand Determinants/Dth	4,405	4,447	4,604	4,699	4,604	4,604	4,604	4,993	4,993	4,993	4,993	5,151	57,089	28,298	28,791	57,089
Volume-Therms (Billed and Unbilled)	661,907	629,257	473,233	385,333	323,123	275,773	255,782	263,884	303,963	354,680	483,966	693,045	5,103,946	3,326,741	1,777,205	5,103,946
Customer Charge Rate	$ 75.00	75.00	75.00	75.00	75.00	75.00	75.00	75.00	75.00	85.43	85.43	85.43				
Demand Charge Rate	$ 6.35	6.35	6.35	6.35	6.35	6.35	6.35	6.35	6.35	7.20	7.20	7.20				
Volumetric Charge Rates																
0-3,000 Therms	$ 0.18744	0.18744	0.18744	0.18744	0.14717	0.14717	0.14717	0.14717	0.14717	0.16764	0.21351	0.21351				
3,001-5,000 Therms	0.17109	0.17109	0.17109	0.17109	0.11683	0.11683	0.11683	0.11683	0.11683	0.13308	0.19489	0.19489				
5,001-15,000 Therms	0.16666	0.16666	0.16666	0.16666	0.10892	0.10892	0.10892	0.10892	0.10892	0.12407	0.18984	0.18984				
Over 15,000 Therms	0.08623	0.08623	0.08623	0.08623	0.08623	0.08623	0.08623	0.08623	0.08623	0.09820	0.09822	0.09822				
Customer Charge Revenue	$ 3,525	3,525	3,675	3,675	3,675	3,675	3,675	3,675	3,675	4,186	4,186	4,186	45,333	$ 22,772	$ 22,561	$ 45,333
Demand Revenue	62,004	27,824	(1,168)	57,660	31,561	(3,807)	29,236	31,706	31,706	35,950	35,950	37,084	375,706	219,354	156,352	375,706
Volumetric Revenue	95,229	91,811	73,760	61,208	38,867	33,974	31,513	32,434	36,958	48,193	85,484	113,280	742,710	520,772	221,938	742,710
Total Revenue	$ 160,758	123,160	76,267	122,543	74,103	33,842	64,423	67,815	72,339	88,330	125,621	154,550	$ 1,163,749	$ 762,898	$ 400,851	$ 1,163,749
Commercial Industrial I-1																
Bills	0	0	0	0	0	0	0	0	0	0	0	0	0	-	-	-
Volume Dths	0	0	0	0	0	0	0	0	0	0	0	0	0	-	-	-
Customer Charge Rate	$ 300.00	300.00	300.00	300.00	300.00	300.00	300.00	300.00	300.00	341.50	341.50	341.50				
Volumetric Charge Rates	Per Dth	Per Dth	Per Dth	Per Dth	Per Dth	Per Dth	Per Dth	Per Dth	Per Dth	Per Dth	Per Dth	Per Dth				
0-1,500 Dths	$ 0.80640	0.80640	0.80640	0.80640	0.80640	0.80640	0.80640	0.80640	0.80640	0.91800	0.91800	0.91800				
1,501-4,000 Dth	$ 0.68910	0.68910	0.68910	0.68910	0.68910	0.68910	0.68910	0.68910	0.68910	0.78400	0.78400	0.78400				
4,001-15,000 Dth	$ 0.39080	0.39080	0.39080	0.39080	0.39080	0.39080	0.39080	0.39080	0.39080	0.44500	0.44500	0.44500				
Over 15,000 Dth	$ 0.24020	0.24020	0.24020	0.24020	0.24020	0.24020	0.24020	0.24020	0.24020	0.27300	0.27300	0.27300				
Customer Charge Revenue	$ -	-	-	-	-	-	-	-	-	-	-	-	-	$ -	$ -	$ -
Volumetric Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Margin	$ -	-	-	-	-	-	-	-	-	-	-	-	-	$ -	$ -	$ -
Commercial Industrial F-1/T-2																
Bills	36	36	36	36	36	36	36	36	35	35	35	35	428	214	214	428
Demand Determinants /Dth	14,063	14,073	13,640	13,640	27,281	13,640	13,640	13,640	13,640	13,640	13,874	13,929	178,701	83,219	95,482	178,701
Volume Dths	264,320	247,920	239,056	200,979	180,638	196,437	200,992	209,178	202,728	202,078	213,812	260,446	2,618,584	1,426,533	1,192,051	2,618,584
Customer Charge Rate	$ 300.00	300.00	300.00	300.00	300.00	300.00	300.00	300.00	300.00	341.70	341.70	341.70				
Demand Charge Rate	$ 6.35	6.35	6.35	6.35	6.35	6.35	6.35	6.35	6.35	7.20	7.20	7.20				
Volumetric Charge Rates (Adjusted for Franchise Credit Schedule 15A)	Per Dth	Per Dth	Per Dth	Per Dth	Per Dth	Per Dth	Per Dth	Per Dth	Per Dth	Per Dth	Per Dth	Per Dth				
0-1,500 Dths	$ 0.80640	0.80640	0.80640	0.80640	0.80640	0.80640	0.80640	0.80640	0.80640	0.91800	0.91800	0.91800				
1,501-4,000 Dth	0.68910	0.68910	0.68910	0.68910	0.68910	0.68910	0.68910	0.68910	0.68910	0.78400	0.78400	0.78400				
4,001-15,000 Dth	0.39080	0.39080	0.39080	0.39080	0.39080	0.39080	0.39080	0.39080	0.39080	0.44500	0.44500	0.44500				
Over 15,000 Dth	0.24020	0.24020	0.24020	0.24020	0.24020	0.24020	0.24020	0.24020	0.24020	0.27400	0.27400	0.27400				
														224	217	
Customer Charge Revenue	$ 10,800	10,800	10,800	10,800	10,800	10,800	10,500	10,500	10,500	11,960	11,960	11,960	$ 132,179	$ 67,119	$ 65,060	$ 132,179
Demand Charge Revenue	89,298	89,364	86,616	86,616	86,616	86,616	86,616	86,616	86,616	98,210	99,894	100,286	1,083,362	552,072	531,290	1,083,362
T-1 Capacity Charge Revenue																
Volumetric Revenue	142,099	136,348	129,992	113,158	104,148	107,837	108,188	112,041	110,074	129,762	138,972	160,878	1,493,497	821,446	672,050	1,493,497
Total Margin	$ 242,197	236,512	227,408	210,573	201,564	205,253	205,304	209,157	207,190	239,931	250,825	273,123	2,709,037	$ 1,440,638	1,268,399	2,709,037
Commercial Industrial F-1/T-2/T-1																
Bills	14	14	14	14	14	14	14	14	14	14	14	14	168	84	84	168
Demand Determinants -Dths	5,399	5,399	5,399	5,399	5,399	5,399	5,399	5,399	5,399	5,399	5,399	5,399	64,788	32,394	32,394	64,788
T-1 Capacity Demand Determinant -Dths	6,117	6,220	6,108	6,108	6,108	6,108	6,108	6,108	6,108	6,108	5,876	6,267	73,342	36,695	36,647	73,342
Volume Dths	270,589	265,998	242,542	229,966	215,243	184,184	195,208	206,868	223,582	223,963	209,059	256,524	2,723,726	1,474,678	1,249,048	2,723,726
Customer Charge	$ 300.00	300.00	300.00	300.00	300.00	300.00	300.00	300.00	300.00	341.70	341.70	341.70				
Demand Charge/Dth	$ 6.35	6.35	6.35	6.35	6.35	6.35	6.35	6.35	6.35	7.20	7.20	7.20				
T-1 Capacity Charge/Dth	$ 1.35	1.35	1.35	1.35	1.35	1.35	1.35	1.35	1.35	1.50	1.50	1.50				
Volumetric Charge Rates (Adjusted for Franchise Credit Schedule 15A)	Per Dth	Per Dth	Per Dth	Per Dth	Per Dth	Per Dth	Per Dth	Per Dth	Per Dth	Per Dth	Per Dth	Per Dth				
0-1,500 Dths	$ 0.80640	0.80640	0.80640	0.80640	0.80640	0.80640	0.80640	0.80640	0.80640	0.91900	0.91900	0.91900				
1,501-4,000 Dth	0.68910	0.68910	0.68910	0.68910	0.68910	0.68910	0.68910	0.68910	0.68910	0.78500	0.78500	0.78500				
4,001-15,000 Dth	0.39080	0.39080	0.39080	0.39080	0.39080	0.39080	0.39080	0.39080	0.39080	0.44500	0.44500	0.44500				
Over 15,000 Dth	0.24020	0.24020	0.24020	0.24020	0.24020	0.24020	0.24020	0.24020	0.24020	0.27400	0.27400	0.27400				
Customer Charge Revenue	$ 4,200	4,200	4,200	4,200	4,200	4,200	4,200	4,200	4,200	4,784	4,784	4,784	$ 52,151	$ 26,368	$ 25,784	$ 52,151
Demand Charge Revenue	34,284	34,284	34,284	34,284	34,284	34,284	34,284	34,284	34,284	38,873	38,873	38,873	425,171	214,880	210,291	425,171
T-1 Capacity Charge Revenue	8,257	8,397	8,246	8,246	8,246	8,246	8,246	8,246	8,246	9,162	8,814	9,401	101,749	51,360	50,389	101,749
Volumetric Revenue	103,425	101,648	94,891	90,033	82,977	76,404	79,083	83,401	87,542	100,056	96,988	112,053	1,108,501	599,038	509,463	1,108,501
Total Margin	$ 150,166	148,529	141,621	136,763	129,706	123,133	125,812	130,130	134,271	152,874	149,458	165,110	1,687,573	$ 891,646	795,927	1,687,573
Commercial Industrial T-1																
Bills	17	17	17	17	17	17	17	17	17	17	17	17	204	102	102	204
Demand Determinants -Dth																-
T-1 Capacity Demand Determinant-Dths	8,839	9,072	9,042	9,042	9,042	9,042	9,042	9,042	9,042	8,854	9,278	8,910	108,249	54,184	54,065	108,249
Volume Dths	145,338	138,947	157,354	141,868	139,879	143,667	136,945	139,464	142,141	151,210	147,686	139,331	1,723,830	870,525	853,305	1,723,830
Custmer Charge	$ 300.00	300.00	300.00	300.00	300.00	300.00	300.00	300.00	300.00	341.70	341.70	341.70				
Demand Charge T-1 Capacity Charge	$ 1.35	1.35	1.35	1.35	1.35	1.35	1.35	1.35	1.35	1.50	1.50	1.50				
Volumetric Charge Rates (Adjusted for Franchise Credit Schedle 15A)	Per Therm	Per Therm	Per Therm	Per Therm	Per Therm	Per Therm	Per Therm	Per Therm	Per Therm	Per Therm	Per Therm	Per Therm				
0-1,500 Dth	$ 0.80640	0.80640	0.80640	0.80640	0.80640	0.80640	0.80640	0.80640	0.80640	0.91900	0.91900	0.91900				
1,501-4,000 Dth	0.68910	0.68910	0.68910	0.68910	0.68910	0.68910	0.68910	0.68910	0.68910	0.78500	0.78500	0.78500				
4,001-15,000 Dth	0.39080	0.39080	0.39080	0.39080	0.39080	0.39080	0.39080	0.39080	0.39080	0.44500	0.44500	0.44500				
Over 15,000 Dth	0.24020	0.24020	0.24020	0.24020	0.24020	0.24020	0.24020	0.24020	0.24020	0.27400	0.27400	0.27400				
Customer Charge Revenue	$ 5,100	5,100	5,100	5,100	5,100	5,100	5,100	5,100	5,100	5,809	5,809	5,809	$ 63,327	$ 32,018	$ 31,309	$ 63,327
Demand Charge Revenue													-			
T-1 Capacity Charge Revenue	11,932	12,247	12,207	12,207	12,207	12,207	12,207	12,207	12,207	13,281	13,918	13,365	150,192	75,876	74,316	150,192
Volumetric Revenue	66,631	62,236	71,022	66,161	65,091	67,729	65,322	65,864	66,930	80,092	79,009	72,178	828,265	417,237	411,028	828,265
Total Margin	$ 83,663	79,584	88,329	83,468	82,398	85,036	82,629	83,171	84,237	99,181	98,736	91,352	1,041,784	$ 525,131	516,653	1,041,784
Special Contracts																
Bills	1	1	1	1	1	1	1	1	1	1	1	1	12	6	6	12
Demand Determinants /Dth													0	-	-	-
T-1 Capacity Demand Determinant													0			
Volume Dths	22,356	28,221	28,569	18,080	2,223	12,622	26,189	26,375	27,659	28,257	30,137	34,443	285,131	161,807	123,324	285,131
Custmer Charge	$ 300	300	300	300	300	300	300	300	300	300	300	300				
Demand Charge	$ 6.35	6.35	6.35	6.35	6.35	6.35	6.35	6.35	6.35	6.35	6.35	6.35				
Customer Charge Revenue	$ 300	300	300	300	300	300	300	300	300	300	300	300	$ 3,600	$ 1,800	$ 1,800	$ 3,600
Demand Charge Revenue a/	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
T-1 Capacity Charge Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-			
Volumetric Revenue	5,589	7,055	7,142	4,520	556	3,156	6,547	6,594	6,915	7,064	7,534	8,611	71,283	40,452	30,831	71,283
Total Margin	5,889	7,355	7,442	4,820	856	3,456	6,847	6,894	7,215	7,364	7,834	8,911	74,883	42,252	32,631	74,883
a/ Base Demand Charge not applicable to one contract																
Total Non Gas Revenue	$ 4,254,631	4,022,890	3,304,588	2,669,757	2,205,618	2,043,567	2,140,816	2,060,045	2,169,362	2,525,838	3,939,024	4,723,178	$ 36,059,314	$ 22,913,949	$ 13,145,147	$ 36,059,314
																36,059,307
Miscellaneous Base Revenue	(261)	(1)	(544)	(196)	(134)	(78)	1,341	(87)	(1,851)	(90)	(267)	(279)	(2,448)			$ 8

Exhibit GT-4

Chattanooga Gas Company
Annual Review Mechanism ("ARM")
Summary Historic Base Period Jurisdictional Non-Gas Revenue 10/1/202 Rates Annual
Twelve Months Ending December 31, 202
Schedule 15

	January	February	March	April	May	June	July	August	September	October	November	December	Total	Winter	Summer	Total
Special Contracts																
Bills	1	1	1	1	1	1	1	1	1	1	1	1	12	6	6	12
Demand Determinants /Dt	0	0	0	0	0	0	0	0	0	0	0	0	0	-	-	-
T-1 Capacity Demand Determina	0	0	0	0	0	0	0	0	0	0	0	0				
Volume Dth	22,356	28,221	28,569	18,080	2,223	12,622	26,188	26,375	27,659	28,257	30,137	34,443	285,13	161,807	123,324	285,13
Custmer Charge	$ 300	$ 300	$ 300	$ 300	$ 300	$ 300	$ 300	$ 300	$ 300	$ 300	$ 300	$ 300				
Demand Charge																
Customer Charge Revenue	$ 300	$ 300	$ 300	$ 300	$ 300	$ 300	$ 300	$ 300	$ 300	$ 300	$ 300	$ 300	$ 3,600	$ 1,800	$ 3,600	
Demand Charge Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
T-1 Capacity Charge Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-			
Volumetric Revenue	5,586	7,055	7,142	4,520	556	3,156	6,547	6,594	6,915	7,064	7,534	8,611	71,283	40,452	30,831	71,283
Total Margin	$ 5,886	$ 7,355	$ 7,442	$ 4,820	$ 856	$ 3,456	$ 6,847	$ 6,894	$ 7,215	$ 7,364	$ 7,834	$ 8,911	$ 74,883	42,252	34,431	71,283
Total Non Gas Revenue	$ 4,254,63	$ 4,026,96	$ 3,299,92	$ 2,669,95	$ 2,206,88	$ 2,042,19	$ 2,141,85	$ 2,060,53	$ 2,168,78	$ 2,510,32	$ 3,923,95	$ 4,715,48	$ 36,021,48	22,890,91	13,130,57	36,021,48
Increase Annualaization of 10/1/2020 Rate Increa	$ 499,96	$ 556,23	$ 459,30	$ 323,79	$ 453,13	$ 328,12	$ 195,00	$ 300,57	$ 266,17	$ 49,230.81	$ (15,39)	$ 22,902	3,439,04	1,846,80	1,592,24	3,439,04
Proforma Non Gas Revenue	$ 4,754,59	$ 4,583,20	$ 3,759,22	$ 2,993,74	$ 2,660,01	$ 2,370,32	$ 2,336,85	$ 2,361,10	$ 2,434,96	$ 2,559,55	$ 3,908,56	$ 4,738,39	$ 39,460,52	24,737,71	14,722,81	39,460,52

Miscellaneous Base Revenu			(261)	(1)	(544)	(196)	(134)	(78)	1,341	(87)	(1,851)	(90)	(267)	(279)	(2,448	(1,548)	(900)	(2,448
Total Proforma Non Gas Revenue		$	4,754,33	4,583,19	3,758,67	2,993,54	2,659,88	2,370,24	2,338,19	2,361,02	2,433,10	2,559,46	3,908,29	4,738,11	39,458,07	24,736,16	14,721,91	39,458,07

Increase Annulaization of 10/1/2020 Rate Increa			$	3,439,04
Forfeited Discount Factor Dkt 18-000	.	0.8796%		
Adjustment Forfeited Discount Reven	(L5 X L6)	$ -		30,248
Uncollectible Factor Dkt 18-0001	.	0.3825%		
Uncollectible Adjustmen	(L5+L7) X L	$ -		13,268

404301 Revenue - Franchise Collecte	Schedule 1	$ 339,07	$ 246,62	$ 302,86	$ 176,29	$ 133,30	$ 135,64	$ 117,24	$ 122,86	$ 119,84	$ 134,02	$ 163,52	$ 304,93	$ 2,296,25
412250 Miscellaneous Reven	Schedule 1	1,988	1,826	1,954	1,895	1,826	1,857	1,860	1,805	1,919	1,887	1,792	1,681	22,29
407050 Late Payment Fe	Schedule 1	53,18	40,53	55,72	62,59	54,10	61,10	55,37	53,62	10,55	868	19,175	18,488	485,31
407090 Returned Check -Market	Schedule 1	1,18	1,04	940	840	440	660	580	560	660	540	920	1,020	9,38
407100 Reconnect Charge - Fir	Schedule 1	7,605	6,93	1,875	195	-	-	-	-	505	9,84	4,070	2,365	33,385
407101 Seasonal Reconnect Chan	Schedule 1	1,515	1,320	785	780	440	295	650	605	2,93	6,585	10,710	4,610	31,225
407102 Turn-on Charge- Fir	Schedule 1	9,645	8,64	8,10	8,625	7,17	8,325	9,630	8,76	10,53	15,29	18,440	16,765	129,92
407103 Meter Set Charge- Fir	Schedule 1	4,30	3,49	3,075	2,45	1,85	2,075	2,350	2,34	2,85	3,76	4,985	5,255	38,78
410100 Management and Consulting F	Schedule 1	50,00	50,00	50,00	50,00	50,00	50,00	50,00	50,00	50,00	50,00	50,00	50,00	600,00
Serv Fees Other Revenu		129,41	113,78	122,45	127,38	115,83	124,31	120,44	117,69	79,94	88,77	110,09	100,18	1,350,30
Increase														
407102 Turn-on Charge- Fir		$ 3,215	$ 2,88	$ 2,70	$ 2,875	$ 2,39	$ 2,775	$ 3,210	$ 2,92	$ 3,51				$ 26,475
407103 Meter Set Charge- Fir		860	698	615	49	378	415	470	468	578				4,958
Proforma Increase in Revenues 1/1/2020-9/30/2		$ 4,075	$ 3,57	$ 3,31	$ 3,36	$ 2,76	$ 3,19	$ 3,680	$ 3,38	$ 4,08				$ 31,431
Increase in Late Payment Reven														$ 276
														$ 31,707

Turn-on Rate Prior to 10-1-202	$	15.0
Turn-on Rate Effective 10-1-202	$	20.0
% Increase		33%
Meter Set Rate prior to 10-1-202	$	25.0
Meter Set Rate effective 10-1-20	$	30.0
% Increase		20%

Development of Allocation factor to assign C-2 Total volumes (Bill and Unbilled) to rate bc

C-2													
First 300 Dt Per Mont	260,27	283,65	262,54	139,00	112,11	95,72	84,253	84,88	85,19	100,01	134,42	235,984	1,878,06
Next 200 Dt	31,914	37,37	34,06	13,03	10,18	7,59	6,574	6,12	5,654	7,548	10,795	28,387	199,26
Next 1000 D	43,29	51,32	49,13	16,78	12,71	9,79	11,293	10,376	10,184	12,74	14,937	38,075	280,65
Over 1500 D	10,141	15,41	18,674	3,86	1,215	3,820	8,418	4,728	5,246	6,298	5,777	9,881	93,477
Total C-2	345,63	387,77	364,41	172,69	136,22	116,92	110,538	106,11	106,28	126,60	165,931	312,328	2,451,45
First 300 Dt Per Mont	75.30%	73.15%	72.04%	80.49%	82.30%	81.86%	76.22%	79.99%	80.16%	79.00%	81.01%	75.56%	76.61%
Next 200 Dt	9.23%	9.64%	9.35%	7.55%	7.48%	6.49%	5.95%	5.77%	5.32%	5.96%	6.51%	9.09%	8.13%
Next 1000 D	12.53%	13.24%	13.48%	9.72%	9.33%	8.37%	10.22%	9.78%	9.58%	10.06%	9.00%	12.19%	11.45%
Over 1500 D	2.93%	3.97%	5.12%	2.24%	0.89%	3.27%	7.62%	4.46%	4.94%	4.97%	3.48%	3.16%	3.81%
Total C-2	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%

a/ Attachment 2 TPUC 1/15/2019 Order Docket 18-00017

Description	Col 1	Col 2	Col 3	Col 4	Col 5	Col 6	Col 7	Col 8	Col 9	Col 10	Col 11	Col 12	Col 13	Col 14
		Post Test Year Billing Units			Current Winter Rates Nov-Apr		Current Summer Rates May-Oct		Present Total Revenue	Rates Approved Docket 18-00017 Winter Rates Nov-Apr		Rates Approved Docket 18-00017 Summer Rates Nov-Apr		Proposed Total
		Winter Nov-Apr	Summer Apr-Oct	Total	Winter Nov-Apr	Revenue	Rates	Revenue		Rates	Revenue	Rates	Revenue	
Residential R-1														
Number of Bills		350,470	343,784	694,254	$ 16.00	$ 5,607,520	$ 13.00	$ 4,469,192	$ 10,076,712	$ 17.00	$ 5,957,990	$ 14.00	$ 4,812,976	$ 10,770,966
Volumes Therms				36,018,609	$ 0.11591	0	$ 0.11591		$ 4,174,917.0	0.11591		0.11591		4,174,917
Total Revenue									$ 14,251,629					$ 14,945,883
Increase														$ 694,254
% increase														4.87%
Multi-Family R-4														
Number of Units		1,095	1,107	2,202	$ 6.00	$ 6,570.00	$ 6.00	$ 6,642.00	$ 13,212	$ 6.25	$ 6,844	$ 6.25	$ 6,919	$ 13,763
Volumes Therms		53,177	16,749	69,926	$ 0.21768	$ 11,575.57	$ 0.19350	$ 3,240.93	$ 14,817	$ 0.21768	11,576	$ 0.19350	$ 3,241	14,817
Total Revenue									$ 28,029					$ 28,579
Increase														$ 551
% increase														1.96%
Commercial C-1														
Number of Bills		40,822	39,181	80,003	$ 29.00	$ 1,183,838	$ 25.00	$ 979,525	$ 2,163,363	$ 31.00	$ 1,265,482	$ 26.80	$ 1,050,051	$ 2,315,533
Volumes Therms		6,471,362	891,247	7,362,609	$ 0.18581	$ 1,202,444	$ 0.14589	$ 130,024	$ 1,332,468	$ 0.18581	$ 1,202,444	$ 0.14589	$ 130,024.02	$ 1,332,468
Total Revenue						$ 2,386,282		$ 1,109,549	$ 3,495,831		$ 2,467,926		$ 1,180,075	$ 3,648,001
Increase														$ 152,170
% increase														4.35%
Commercial C-2														
Number of Bills		10,746	10,540	21,286	$ 75.00	$ 805,950	$ 75.00	$ 790,500	$ 1,596,450	$ 75.00	$ 805,950	$ 75.00	$ 790,500	$ 1,596,450
DDDC Firm Demand Dtha				395,133.6	$ 5.50		$ 5.50		$ 2,173,235	$ 6.35		$ 6.35		$ 2,509,098
Volumes Therms														
0-3,000 Therms		14,754,450	5,357,351	20,111,801	$ 0.18744	$ 2,765,574	$ 0.14717	$ 788,441	$ 3,554,015	$ 0.18744	$ 2,765,574	$ 0.14717	$ 788,441.35	$ 3,554,015
3,001-5,000 Therms		1,754,660	637,118	2,391,778	$ 0.17109	$ 300,205	$ 0.11683	$ 74,434	$ 374,639	$ 0.17109	$ 300,205	$ 0.11683	$ 74,434.50	$ 374,639
5,001-15,000 Therms		2,291,486	832,040	3,123,526	$ 0.16666	$ 381,899	$ 0.10892	$ 90,626	$ 472,525	$ 0.16666	$ 381,899	$ 0.10892	$ 90,625.80	$ 472,525
Over 15,000 Therms		733,407	266,301	999,708	$ 0.08623	$ 63,242	$ 0.08623	$ 22,963	$ 86,205	$ 0.08623	$ 63,242	$ 0.08623	$ 22,963.14	$ 86,205
Economic Development Discount									$ (2,714)					
Total		19,544,749	7,103,350	27,043,233		4,316,870		1,766,965	8,254,355		4,316,870		1,766,965	8,592,933
Increase														$ 338,578
% increase														4.10%
Commercial T-3														
Number of Bills		287	289	576	$ 75.00	$ 21,525	$ 75.00	$ 21,675	$ 43,200	$ 75.00	$ 21,525	$ 75.00	$ 21,675	$ 43,200
DDDC Firm Demand Dtha				62,302	$ 5.50		$ 5.50		$ 342,663	$ 6.35		$ 6.35		$ 395,620
Volumes Therms														
0-3,000 Therms		1,023,915	581,256	1,605,171	$ 0.18744	$ 191,923	$ 0.14717	$ 85,543	$ 277,466	$ 0.18744	$ 191,923	$ 0.14717	$ 85,543.45	$ 277,466
3,001-5,000 Therms		536,975	304,830	841,805	$ 0.17109	$ 91,871	$ 0.11683	$ 35,613	$ 127,484	$ 0.17109	$ 91,871	$ 0.11683	$ 35,613.29	$ 127,484
5,001-15,000 Therms		1,557,229	869,684	2,426,913	$ 0.16666	$ 261,194	$ 0.10892	$ 96,904	$ 358,099	$ 0.16666	$ 261,194	$ 0.10892	$ 96,904.38	$ 358,099
Over 15,000 Therms		946,638	537,387	1,484,025	$ 0.08623	$ 81,629	$ 0.08623	$ 46,339	$ 127,967	$ 0.08623	$ 81,629	$ 0.08623	$ 46,338.88	$ 127,967
Total		4,074,757	2,313,157	6,387,914					$ 1,276,880					$ 1,329,837
Increase														$ 52,957
% increase														4.15%
Industrial F-1/T-2														
Number of Bills		188	186	374	$ 300.00	$ 56,400	$ 300.00	$ 55,800	$ 112,200	$ 300.00	$ 56,400	$ 300.00	$ 55,800	$ 112,200
DDDC Firm Demand Dtha				128,696	$ 5.50		$ 5.50		$ 707,828	$ 6.35		$ 6.35		$ 817,220
Volumes Therms														
0-3,000 Therms				5,425,197	$ 0.08064	$ -	$ 0.08064	$ -	$ 437,488	$ 0.08064	$ -	$ 0.08064	$ -	$ 437,488
3,001-5,000 Therms				6,104,799	$ 0.06891	$ -	$ 0.06891	$ -	$ 420,682	$ 0.06891	$ -	$ 0.06891	$ -	$ 420,682
5,001-15,000 Therms				7,250,462	$ 0.03908	$ -	$ 0.03908	$ -	$ 283,348	$ 0.03908	$ -	$ 0.03908	$ -	$ 283,348
Over 15,000 Therms				1,797,936	$ 0.02402	$ -	$ 0.02402	$ -	$ 43,166	$ 0.02402	$ -	$ 0.02402	$ -	$ 43,166
Total				20,578,394					$ 2,004,732					$ 2,114,124
Increase														$ 109,392
% increase														5.46%
Industrial(F-1/T-2+T-1)														
Number of Bills		84	84	168	$ 300.00	$ 25,200	$ 300.00	$ 25,200	$ 50,400	$ 300.00	$ 25,200	$ 300.00	$ 25,200	$ 50,400
DDDC Firm Demand Dtha				49,878	$ 5.50		$ 5.50		$ 274,329	$ 6.35		$ 6.35		$ 316,725
Capacity (Non-Firm) Demand (T-1)				51,584	$ 1.35		$ 1.35		$ 69,638	$ 1.35		$ 1.35		$ 69,638
Volumes Therms														
0-3,000 Therms				2,474,062	$ 0.08064	$ -	$ 0.08064	$ -	$ 199,508	$ 0.08064	$ -	$ 0.08064	$ -	$ 199,508
3,001-5,000 Therms				3,433,970	$ 0.06891	$ -	$ 0.06891	$ -	$ 236,635	$ 0.06891	$ -	$ 0.06891	$ -	$ 236,635
5,001-15,000 Therms				7,926,817	$ 0.03908	$ -	$ 0.03908	$ -	$ 309,760	$ 0.03908	$ -	$ 0.03908	$ -	$ 309,760
Over 15,000 Therms				6,272,062	$ 0.02402	$ -	$ 0.02402	$ -	$ 150,655	$ 0.02402	$ -	$ 0.02402	$ -	$ 150,655
Total				20,106,911					$ 1,290,946					$ 1,333,342
Increase														$ 42,396
% increase														3.28%
Interruptible Sales (I-1)														
Number of Bills		6	6	12	$ 300.00	$ 1,800	$ 300.00	$ 1,800	$ 3,600	$ 300.00	$ 1,800	$ 300.00	$ 1,800	$ 3,600
0-3,000 Therms				180,000	$ 0.08064	$ -	$ 0.08064	$ -	$ 14,515	$ 0.08064	$ -	$ 0.08064	$ -	$ 14,515
3,001-5,000 Therms				255,454	$ 0.06891	$ -	$ 0.06891	$ -	$ 17,603	$ 0.06891	$ -	$ 0.06891	$ -	$ 17,603
5,001-15,000 Therms				14,212	$ 0.03908	$ -	$ 0.03908	$ -	$ 555	$ 0.03908	$ -	$ 0.03908	$ -	$ 555
Over 15,000 Therms				-	$ 0.02402	$ -	$ 0.02402	$ -	$ -	$ 0.02402	$ -	$ 0.02402	$ -	$ -
Total Revenue									$ 36,274					$ 36,274
Increase														$ -
% increase														0.00%
Interruptible Industrial Transportation (T-1)														
Number of Bills		106	107	213	$ 300.00	$ 31,800	$ 300.00	$ 32,100	$ 63,900	$ 300.00	$ 31,800	$ 300.00	$ 32,100	$ 63,900
Capacity (Non_Firm) Demand (T-1)				106,079	$ 1.35		$ 1.35		$ 143,207	$ 1.35		$ 1.35		$ 143,207
Volumes Therms														
0-3,000 Therms				2,671,708	$ 0.08064	$ -	$ 0.08064	$ -	$ 215,447	$ 0.08064	$ -	$ 0.08064	$ -	$ 215,447
3,001-5,000 Therms				3,683,480	$ 0.06891	$ -	$ 0.06891	$ -	$ 254,518	$ 0.06891	$ -	$ 0.06891	$ -	$ 254,518
5,001-15,000 Therms				6,082,145	$ 0.03908	$ -	$ 0.03908	$ -	$ 237,690	$ 0.03908	$ -	$ 0.03908	$ -	$ 237,690
Over 15,000 Therms				6,968,859	$ 0.02402	$ -	$ 0.02402	$ -	$ 167,392	$ 0.02402	$ -	$ 0.02402	$ -	$ 167,392
Total Revenue									$ 1,082,153					$ 1,082,153
Increase														$ -
% increase														0.00%
							Total Margin-All Rates Schedule	$ 31,720,828						$ 33,111,125
							Other Revenues	$ 675,121						$ 675,121
							AFUDC	$ 623,951						$ 623,951
							Special Contract Revenue	$ 141,302						$ 141,302
							Total	$ 33,161,202						$ 34,551,499

Exhibit GT-1

Chattanooga Gas Company
Annual Review Mechanism ("ARM")
Weather Normalized Usage Rate Schedules R-1, R-4, C-1, & C-2
Twelve Months Ending December 31, 2020
Schedule 16.1

Line	Col 1	Col 2	Col 3	Col 4	Col 5	Col 6	Col 7
	Residential R-1		Number of Bills b/		Average Annual Use Per Bill Dkt 18-00017 Therms a/		Normalize Usage Therms Col 3 X Col 5
1			710,549		51.88		36,863,282
	Multi-Family R-4	Number of Winter Units	Number of Summer Units b/	Average Normalized Use Per Unit Winter Dkt 18-00017 Therms a/	Average Normalized Use per Unit Summer Dkt 18-00017 Therms a/	Normalized Winter Usage Therms Col 2 X Col 4	Normalized Summer Usage Therms Col 3 X Col 5
2		1,110	1,095	48.56	15.13	53,902	16,573
	Commercial C-1	Number Winter Bills	Number Summer Bills b/	Average Normalized Use Per Unit Winter Dkt 18-00017 Therms a/	Average Normalized Use Per Unit Winter Dkt 18-00017 Therms a/	Normalized Winter Usage Therms Col 2 X Col 4	Normalized Summer Usage Therms Col 3 X Col 5
3		39,729	38,683	158.53	22.75	6,298,238	880,038
	Commercial C-2	Number Winter Bills	Number Summer Bills b/	Average Normalized Use Per Unit Winter Dkt 18-00017 Therms a/	Average Normalized Use Per Unit Winter Dkt 18-00017 Therms a/	Normalized Winter Usage Therms Col 2 X Col 4	Normalized Summer Usage Therms Col 3 X Col 5
4		11,913	11,734				
	Therms						
5	0-3000			1,373.0	508.3	16,356,787	5,964,275
6	3,001-5,000			163.3	60.5	1,945,155	709,320
7	5,001-15,000			213.2	78.9	2,540,328	926,282
8	Over 15,000			68.3	25.3	813,062	296,518
						21,655,332	7,896,395

a/ Weather Normalization Schedule 16.1A
b/ Non Gas Revenue Schedule 15

Exhibit GT-1

Chattanooga Gas Company
Annual Review Mechanism ("ARM")
Weather Normalized Revenue Rate Schedules R-1, R-4, C-1, & C-2
Twelve Months Ending December 31, 2020
Schedule 16.2

Line	Col 1	Col 2	Col 3	Col 4	Col 5	Col 6	Col 7	Col 8
	Residential R-1	Normalized Usage Therms Sch 16.1		Current Volumetric Rate/Therm Rates Effective 10/1/20	Current Volumetric Rate/Therm Rates Effective 10/1/20		Normalized Volumetric Revenue Col 2 X Col 5	Total Normalized Volumetric Revenue Col 6 + Col 7
1		36,863,282			$0.13203			$4,867,059
	Multi-Family R-4	Normalized Winter Usage Therm Sch 16.1	Normalized Summer Usage Therms Sch 16.1	Winter Current Volumetric Rate/Therm	Summer Current Volumetric Rate/Therm	Normalized Winter Volumetric Revenue Col 2 X Col 4	Normalized Summer Volumetric Revenue Col 3 X Col 5	Total Normalized Volumetric Revenue Col 6 + Col 7
2		53,902	16,573	$0.24796	$0.22042	$ 13,365	$ 3,653	$17,018
	Commercial C-1	Normalized Winter Usage-Therms Sch 16.1	Normalized Summer Usage-Therms Sch 16.1	Winter Current Volumetric Rate/Therm	Summer Current Volumetric Rate/Therm	Normalized Winter Volumetric Revenue Col 2 X Col 4	Normalized Winter Volumetric Revenue Col 2 X Col 4	Total Normalized Volumetric Revenue Col 6 + Col 7
3		6,298,238	880,038	$0.21166	$0.16618	$ 1,333,085	$146,245	$1,479,330
	Commercial C-2	Normalized Winter Usage - Therms Sch 16.1	Normalized Summer Usage-Therms Sch 16.1	Winter Current Volumetric Rate	Summer Current Volumetric Rate	Normalized Winter Volumetric Revenue Col 2 X Col 4	Normalized Summer Volumetric Revenue Col 3 X Col 5	Total Normalized Volumetric Revenue Col 6 + Col 7
4	0-3000	16,356,787	5,964,275	$ 0.21351	$ 0.16764	$ 3,492,338	$ 999,851	$ 4,492,189
5	3,001-5,000	1,945,155	709,320	$ 0.19489	$ 0.13308	$ 379,091	$ 94,396	$ 473,488
6	5,001-15,000	2,540,328	926,282	$ 0.18984	$ 0.12407	$ 482,256	$ 114,924	$ 597,180
7	Over 15,000	813,062	296,518	$ 0.09822	$ 0.09822	$ 79,859	$ 29,124	$ 108,983
8	Total C-2	21,655,332	7,896,395			$ 4,433,544	$ 1,238,295	$ 5,671,839

Exhibit GT-1

Chattanooga Gas Company
Annual Review Mechanism ("ARM")
Weather Normalized Revenue Adjustments Rate Schedules R-1, R-4, C-1, & C-2
Twelve Months Ending December 31, 2020
Schedule 16.3

Line	Col 1	Col 2	Col 3	Col 4
	Residential R-1	Volumetric Revenue Base Period	Weather Normalized Base Revenue Sch 16.2	Weather Normalization Adjustment Col 2-Col 3
1	R-1 Adjustment	$ 5,250,244.69	$4,867,059	($383,186)
	Multi-Family R-4	Volumetric Base Revenue	Weather Normalized Base Revenue Sch 16.2	Weather Normalization Adjustment Col 2-Col 3
2	R-4 Adjustment	$19,657	$17,018	($2,639)
	Commercial C-1	Volumetric Base Revenue	Weather Normalized Base Revenue Sch 16.2	Weather Normalization Adjustment Col 2-Col 3t
3	C-1 Adjustment	$1,449,510	$1,479,330	$29,820
	Commercial C-2	Volumetric Base Revenue	Weather Normalized Base Revenue Sch 16.2	Weather Normalization Adjustment Col 2-Col 3t
4	C-2 Adjustment	$5,292,946	$ 5,671,839	$378,893
5	**Total Weather Normalization Revenue Adjustment (L1+L2+L3+L4)**			**$22,888**
6	Forfeited Discount Factor Dkt 18-00017		.	0.8796%
7	Adjustment Forfeited Discount Revenue		(L5 X L6)	$ 201
8	Uncollectible Factor Dkt 18-00017		.	0.3825%
9	Uncollectible Adjustment		(L5+L7) X L9	$ 88
10	Excise Tax Rate Dkt 18-00017			6.50%
11	Excise Tax Adjustment		(L5+L7-L9) X L10	$ 1,495
12	Federal Income Tax Rate Dkt 18-00017			21%
13	Income Tax Adjustment		(L5+L7-L9-L11) X L12	$ 4,516

Weather Normalization Adjustment L5		$22,888
Theoretical Increase from 2017 Review 8/1/201	$ -	
Increase Realized 8/1-12/31 2018	$ -	
Additional Revenue from 8/1/2018 Rates		-
Total Weather Normalization and Rate increase Dkth 18-00017		$22,888

	Jan-20		Feb-20			Ma
	NO. OF CUSTOMERS	VOLUMES BILLED (DT)	NO. OF CUSTOMERS		VOLUMES BILLED (DT)	NO. OF CUSTOMERS
VOLUMES SOLD AND TRANSPORTED						
R-1 (RESIDENTIAL GENERAL SERVICE)	59,248	535,307	59,472		651,592	59,410
PGA Commodity Charge						
Total R-1	59,248	535,307	59,472		651,592	59,410
R-4 (Multi-Family Housing Svc.)	2	926	2	-	1,182	2
PGA Commodity Charge						
R-4 (Air Conditioning Service)						
Total R-4	2	926	2		1,182	2
C-1 (Commercial & Industrial Svc.)	6,694	107,183	6,688	-	130,612	6,655
PGA Commodity Charge						
C-1 (Air Conditioning Service)						
Total C-1	6,694	107,183	6,688		130,612	6,655
C-2 (Medium Commercial & Industrial General Svc.)	-	-	-	-	-	-
PGA Demand	-	-	-	-	-	-
PGA Commodity Charge	-	-	-	-	-	-
Demand Charge	-	33,799	-	-	32,953	-
First 300 Dt Per Month	1,491	260,271	1,450	-	283,658	1,424
Next 200 Dt	183	31,914	191	-	37,379	185
Next 1000 Dt	248	43,297	262	-	51,328	267
Over 1500 Dt	58	10,141	79	-	15,410	101
Total C-2	1,980	345,624	1,982		387,774	1,977
I-1 (Interruptible Service)						
Customer Base Use Charges	-	-	-	-	-	-
First 1,500 Dt Per Month	-	-	-	-	-	-
Next 2,500 Dt	-	-	-	-	-	-
Next 11,000 Dt	-	-	-	-	-	-
Over 15,000 Dt	-	-	-	-	-	-
I-1 Supply Purchased (Dt)	-	-	-	-	-	-
Total Volumes	-	-	-		-	-
F-1/T-2 (Lrg. Volume Firm Service & Transportation (T-2)						
Customer Base Use Charges	36	-	36	-	-	36
Demand Units	-	14,063	-	-	14,063	-
First 1,500 Dt Per Month	-	51,333	-	-	50,835	-
Next 2,500 Dt	-	68,414	-	-	68,987	-
Next 11,000 Dt	-	125,057	-	-	113,192	-
Over 15,000 Dt	-	19,517	-	-	14,907	-
F-1 Supply Purchased (Dt)	-	13,765	-	-	16,913	-
Total Volumes	36	264,320	36		247,920	36
F-1/T-2/T-1 (Lrg. Volume Firm Service & Transportation (T-2 & T 1)						
Customer Base Use Charges	14	-	14	-	-	14
Demand Units	-	5,399	-	-	5,399	-
System Capacity Charges	-	6,117	-	-	6,220	-
First 1,500 Dt Per Month	-	21,000	-	-	21,000	-
Next 2,500 Dt	-	32,099	-	-	31,255	-
Next 11,000 Dt	-	80,545	-	-	78,584	-
Over 15,000 Dt	-	136,945	-	-	135,158	-
F-1 Supply Purchased (Dt)	-	3,705	-	-	8,753	-
Incremental Supply	-	-	-	-	-	-
Total Volumes	14	270,589	14		265,998	14
T-1 (Interruptible Service & Interruptible Transportation)						
Customer Base Use Charges	17	-	17	-	-	17
Demand	-	-	-	-	-	-
System Capacity Charges	-	8,839	-	-	9,072	-
First 1,500 Dt Per Month	-	23,733	-	-	22,381	-
Next 2,500 Dt	-	30,408	-	-	26,678	-
Next 11,000 Dt	-	30,763	-	-	27,974	-
Over 15,000 Dt	-	60,434	-	-	36,712	-
I-1 Supply Purchased (Dt)	-	-	-	-	-	-
Incremental Supply	-	-	-	-	-	-
Total Volumes	17	145,338	17	-	113,745	17
T-3 (Low. Volume Firm Service & Transportation)						
Customer Base Use Charges	46	-	46	-	-	46
Demand Units	-	4,351	-	-	4,447	-
First 300 Dt Per Month	-	12,912	-	-	13,152	-
Next 200 Dt	-	7,344	-	-	7,386	-
Next 1,000 Dt	-	23,235	-	-	22,345	-
Over 1,500 Dt	-	22,537	-	-	20,043	-
F-1 Supply Purchased (Dt)	-	968	-	-	3,123	-
Total Volumes	46	66,028	46		62,926	46
REGULAR TARIFF SALES AND TRANSPORT	68,037	1,735,314	68,257		1,861,749	68,157
SS-1 Sales and Transportation						
SS-1 Customers	-	-	-	-	-	-
Total SS-1	-	-	-		-	-
Special Contract						
Customer Base Charge	1	-	1	-	-	1
Demand Units	-	1,699	-	-	1,699	-
Special Contract Rate	-	28,221	-	-	28,569	-
F-1 Supply Purchased (Dt)	-	28,221	-	-	28,569	-
Incremental Supply	-	-	-	-	-	-
Total Special Contract	1	28,221	1		28,569	1
V-1 NATURAL GAS VEHICLE SERVICE	-	-	-	-	-	-
Flat Rate Per Dt	-	-	-	-	-	-
	-	-	-	-	-	-
MONTHLY TOTAL	68,038	1,763,535	68,258		1,890,318	68,158

CYCLE BILLED	989,039	1,171,160
INDUSTRIAL BILLED	774,496	719,158
TOTAL	1,763,535	1,890,318

Description	Historic Base Period				Current Winter Rates Nov-Apr		Current Summer Rates May-Oct		Present Total Revenue	Proposed Winter Rates Nov-Apr		Proposed Summer Rates May-Oct		Proposed Total
	Winter Nov-Apr	Summer Apr-Oct	Total		Rates 10/1/2020	Revenue	Rates 10/1/2020	Revenue		Rates	Revenue	Rates	Revenue	
Residential R-1														
Number of Bills	356,637	353,912	710,549	a/	$ 19.40	$ 6,918,758	$ 15.90	$ 5,627,201	$ 12,545,959	$ 25.10	$ 8,951,589	$ 20.60	$ 7,290,587	$ 16,242,176
Volumes Therms Weather Normalized			36,863,282	b/	$ 0.13203	0	$0.13203		$ 4,867,059.1	$ 0.17112		$ 0.17112		6,308,044.84
Total Revenue									$ 17,413,018					$ 22,550,221
Increase														$ 5,137,203
% increase														29.50%
Multi-Family R-4														
Number of Units	1,110	1,095	2,205	a/	$ 7.10	$ 7,881.00	$ 7.10	$ 7,777.15	$ 15,658	$ 9.20	$ 10,212	$ 9.20	$ 10,077	$ 20,289
Volumes Therms Weather Normalized	53,902	16,573	70,475	b/	$ 0.24796	$ 13,365.44	$ 0.22042	$ 3,653.02	$ 17,018	$ 0.32072	17,287	$ 0.28510	$ 4,725	22,012
Total Revenue									$ 32,677					$ 42,302
Increase														$ 9,625
% increase														29.46%
Commercial C-1														
Number of Bills	39,729	38,683	78,412	a/	$ 35.30	$ 1,402,434	$ 30.55	$ 1,179,832	$ 2,582,265	$ 45.70	$ 1,815,615	$ 39.50	$ 1,527,979	$ 3,343,594
Volumes Therms Weather Normalized	6,298,238	880,038	7,178,277	b/	$ 0.21166	$ 1,333,085	$ 0.16618	$ 146,245	$ 1,479,330	$ 0.27377	$ 1,724,269	$ 0.21495	$ 189,164.22	$ 1,913,433
Total Revenue						$ 2,735,519		$ 1,326,076	$ 4,061,595		$ 3,539,884		$ 1,717,143	$ 5,257,027
Increase														$ 1,195,432
% increase														29.43%
Commercial C-2														
Number of Bills	11,913	11,734	23,647	a/	$ 85.43	$ 1,017,728	$ 85.43	$ 1,002,436	$ 2,020,163	$ 110.50	$ 1,316,387	$ 110.50	$ 1,296,607	$ 2,612,994
DDDC Firm Demand Dths	203,824	200,537	404,361	b/	$ 7.20		$ 7.20		$ 2,911,402	$ 9.30		$ 9.30		$ 3,760,560
Volumes Therms Weather Normalized														
0-3,000 Therms	16,356,787	5,964,275	22,321,062	b/	$ 0.21351	$ 3,492,338	$ 0.16764	$ 999,851	$ 4,492,189	$ 0.27676	$ 4,526,904	$ 0.21743	$ 1,296,812.28	$ 5,823,717
3,001-5,000 Therms	1,945,155	709,320	2,654,475	b/	$ 0.19489	$ 379,091	$ 0.13308	$ 94,396	$ 473,488	$ 0.25268	$ 491,502	$ 0.17273	$ 122,520.90	$ 614,023
5,001-15,000 Therms	2,540,328	928,282	3,468,610	b/	$ 0.18884	$ 482,256	$ 0.12407	$ 114,934	$ 597,190	$ 0.24615	$ 625,302	$ 0.16108	$ 149,205.50	$ 774,507
Over 15,000 Therms	813,062	296,518	1,109,580	b/	$ 0.08822	$ 79,859	$ 0.09822	$ 29,124	$ 108,983	$ 0.12764	$ 103,779	$ 0.12764	$ 37,847.58	$ 141,627
Total Therms	21,871,069	8,108,667	29,979,736											
Total Revenue						5,451,271		2,240,731	10,603,464				2,902,993	13,727,427
Increase														$ 3,124,024
% increase														29.46%
												7,063,874		
Commercial T-3														
Number of Bills	285	294	579	c/	$ 85.43	$ 24,348	$ 85.43	$ 25,116	$ 49,464	$ 110.50	$ 31,493	$ 110.50	$ 32,487	$ 63,980
DDDC Firm Demand Dths	28,622	28,791	57,413	c/	$ 7.20		$ 7.20		$ 413,374	$ 9.30		$ 9.30		$ 533,941
Volumes Therms														
0-3,000 Therms	755,704	639,622	1,395,326	c/	$ 0.21351	$ 161,350	$ 0.16764	$ 107,226	$ 268,577	$ 0.27676	$ 209,149	$ 0.21743	$ 139,073	$ 348,222
3,001-5,000 Therms	356,287	270,458	665,745	c/	$ 0.19489	$ 77,037	$ 0.13308	$ 35,993	$ 113,030	$ 0.25268	$ 99,881	$ 0.17273	$ 46,716	$ 146,597
5,001-15,000 Therms	1,236,446	685,350	1,921,796	c/	$ 0.18884	$ 234,727	$ 0.12407	$ 85,031	$ 319,758	$ 0.24615	$ 304,351	$ 0.16108	$ 110,396	$ 414,747
Over 15,000 Therms	937,900	181,775	1,119,675	c/	$ 0.08822	$ 92,121	$ 0.09822	$ 17,854	$ 109,974	$ 0.12764	$ 119,714	$ 0.12764	23,202	$ 142,915
Total Revenue			5,102,542						$ 1,274,177					$ 1,850,402
Increase														$ 376,225
% increase														29.53%
Industrial F-1/T-2														
Number of Bills	214	213	427	c/	$ 341.70	$ 73,124	$ 341.70	$ 72,782	$ 145,906	$ 442.00	$ 94,588	$ 442.00	$ 94,146	$ 188,734
DDDC Firm Demand Dths	83,209	81,842	165,051	c/	$ 7.20		$ 7.20		$ 1,188,365	$ 9.30		$ 9.30		$ 1,534,972
Volumes Therms														
0-15,000 Therms	2,994,809	2,627,335	5,622,144	c/	$ 0.09180	$ 274,923	$ 0.09180	$ 241,189	$ 516,113	$ 0.11910	$ 356,682	$ 0.11910	$ 312,915.60	$ 669,597
15,000-40,000Therms	3,859,543	3,164,130	7,063,673	c/	$ 0.07850	$ 308,114	$ 0.07850	$ 248,384	$ 554,498	$ 0.10180	$ 396,973	$ 0.10180	$ 322,108.43	$ 719,082
40,001-150,000	6,475,799	5,009,270	11,485,069	c/	$ 0.04450	$ 288,173	$ 0.04450	$ 222,913	$ 511,086	$ 0.05770	$ 373,654	$ 0.05770	$ 289,034.88	$ 662,688
Over 150,000 Therms	895,180	966,716	1,861,896	c/	$ 0.02740	$ 24,528	$ 0.02740	$ 26,488	$ 51,016	$ 0.03560	$ 31,868	$ 0.03560	$ 34,415.09	$ 66,283
Total Revenue									$ 2,966,984					$ 3,841,357
Increase														$ 874,373
% increase									0					29.47%
Industial(F-1/T-2+T-1)														
Number of Bills	84	84	168	c/	$ 341.70	$ 28,703	$ 341.70	$ 28,703	$ 57,406	$ 442.00	$ 37,128	$ 442.00	$ 37,128	$ 74,256
DDDC Firm Demand Dths	32,394	32,394	64,788	c/	$ 7.20		$ 7.20		$ 466,474	$ 9.30		$ 9.30		$ 602,526
Capacity (Non_Firm) Demand (T-1)	36,895	36,647	73,342	c/	$ 1.50		$ 1.50		$ 110,013	$ 1.90		$ 1.90		$ 139,349
Volumes Therms														
0-15,000 Therms	1,249,014	1,199,993	2,449,007	c/	$ 0.09190	$ 114,784	$ 0.09190	$ 110,279	$ 225,064	$ 0.11920	$ 148,882	$ 0.11920	$ 143,039.17	$ 291,922
15,000-40,000Therms	1,854,759	1,610,270	3,415,029	c/	$ 0.07850	$ 141,874	$ 0.07850	$ 126,406	$ 268,080	$ 0.10180	$ 183,724	$ 0.10180	$ 163,925.49	$ 347,650
40,001-150,000	4,481,114	3,846,554	8,327,668	c/	$ 0.04450	$ 199,410	$ 0.04450	$ 171,172	$ 370,581	$ 0.05770	$ 258,560	$ 0.05770	$ 221,946.17	$ 480,506
Over 150,000 Therms	7,211,891	5,833,665	13,045,556	c/	$ 0.02740	$ 197,606	$ 0.02740	$ 159,842	$ 357,448	$ 0.03560	$ 258,743	$ 0.03560	$ 207,678.47	$ 464,422
Total Revenue									$ 1,855,065					$ 2,400,634
Increase														$ 545,569
% increase														29.41%
Interruptible Sales (I-1)														
Number of Bills	-	-	-	c/	$ 341.70	$ -	$ 341.70	$ -	$ -	$ 442.00	$ -	$ 442.00	$ -	$ -
Volumes Therms														
0-15,000 Therms	-	-	-	c/	$ 0.09190	$ -	$ 0.09190	$ -	$ -	$ 0.11920	$ -	$ 0.11920	$ -	$ -
15,000-40,000Therms	-	-	-	c/	$ 0.07850	$ -	$ 0.07850	$ -	$ -	$ 0.10180	$ -	$ 0.10180	$ -	$ -
40,001-150,000	-	-	-	c/	$ 0.04450	$ -	$ 0.04450	$ -	$ -	$ 0.05770	$ -	$ 0.05770	$ -	$ -
Over 150,000 Therms	-	-	-	$	0.02740	$ -	$ 0.02740	$ -	$ -	$ 0.03560	$ -	$ 0.03560	$ -	$ -
Total Revenue									$ -					$ -
Increase														$ -
% increase									$ -					
									$ -					
Interruptible Industrial Transportation (T-1)														
Number of Bills	102	102	204	c/	$ 341.70	$ 34,853	$ 341.70	$ 34,853	$ 69,707	$ 442.00	$ 45,084	$ 442.00	$ 45,084	$ 90,168
Capacity (Non_Firm) Demand (T-1)	54,184	54,065	108,248	c/	$ 1.50		$ 1.50		$ 162,373	$ 1.90		$ 1.90		$ 205,672
Volumes Therms														
0-15,000 Therms	1,439,735	1,493,060	2,932,795	c/	$ 0.09190	$ 132,312	$ 0.09190	$ 137,212	$ 269,524	$ 0.11920	$ 171,616	$ 0.11920	$ 177,972.75	$ 349,589
15,000-40,000Therms	1,809,905	1,899,124	3,709,029	c/	$ 0.07850	$ 142,078	$ 0.07850	$ 149,081	$ 291,159	$ 0.10180	$ 184,248	$ 0.10180	$ 193,330.82	$ 377,579
40,001-150,000	1,783,332	1,757,602	3,540,934	c/	$ 0.04450	$ 79,358	$ 0.04450	$ 78,213	$ 157,572	$ 0.05770	$ 102,898	$ 0.05770	$ 101,413.64	$ 204,312
Over 150,000 Therms	3,420,254	3,383,265	6,803,519	c/	$ 0.02740	$ 93,715	$ 0.02740	$ 92,701	$ 186,416	$ 0.03560	$ 121,761	$ 0.03560	$ 120,444.23	$ 242,205
Total Revenue									$ 1,136,750					$ 1,469,525
Increase														$ 332,775
% increase														29.27%
			16,989,277		Total Sales and Transport Margin-All Rates Schedules				$ 39,343,669				$ 11,595,226	$ 50,938,894

Non Gas Revenue Schedule 15
Weather Normalized Usage Schedule 16.1
Customers, Volume, & Base Revenue Schedule 16.4

Target Margin Increase
Increase
Actual Increase exceed targ

Chattanooga Gas Company
Annual Review Mechanism ("ARM")
Revenue Increase Allocation
Twelve Months Ended December 31, 2020
Schedule 17.1

Line No.	Description	Revenue Per Rate Schedule Docket 18-00017		% of Total by Rate Schedule	Revenue Per Rate Schedule Docket 20-00049	% of Total by Rate Schedule	Normalized Revenue Historic Base Period	% Increase	Target Equal % Increase
	Sales & Transportation Margin								
1	Residential (R-1)	$ 14,746,292	a/	44.81%	$ 17,125,507	44.57%	17,413,018	29.35%	5,109,867
2	Multi-Family (R-4)	28,579	a/	0.09%	$ 32,829	0.09%	32,677	29.35%	9,589
3	Commercial (C-1)	3,648,001	a/	11.08%	$ 4,067,059	10.58%	4,061,595	29.35%	1,191,879
4	Commercial (C-2)	8,592,933	a/	26.11%	$ 10,461,069	27.23%	10,603,404	29.35%	3,111,579
5	Industrial (F-1/T-2)	2,114,124	a/	6.42%	$ 2,640,164	6.87%	2,966,984	29.35%	870,664
6	Industrial (I-1)	36,274	a/	0.11%	$ -	0.00%	-	29.35%	-
7	Industrial (T-1)	1,082,153	a/	3.29%	$ 1,175,368	3.06%	1,136,750	29.35%	333,580
8	Industrial (F-1/T-2/T-1)	1,333,342	a/	4.05%	$ 1,658,066	4.32%	1,855,065	29.35%	544,371
9	Industrial (T-3)	1,329,837	a/	4.04%	$ 1,264,408	3.29%	1,274,177	29.35%	373,909
10	Special Contract		a/	0.00%		-			-
11	Total Sales and Transport Margin	$ 32,911,534	a/	100.00%	$ 38,424,471	100.00%	39,343,669		11,545,439
12	Other Revenue	687,351	b/		745,199		1,003,751		-
13	Total Margin	$ 33,598,885	a/		$ 39,169,670		40,347,420		11,545,439
									% Increase
14	Increase in Revenue Deficiency Schedule 1						$ 11,545,438.84		29.35%

Exhibit GT-1

Chattanooga Gas Company
Annual Review Mechanism ("ARM")
Other Revenue
Twelve Months Ending December 31, 2020
Schedule 18

Line No.	Description	2019 January	2019 February	2019 March	2019 April	2019 May	2019 June	2019 July	2019 August	2019 September	2019 October	2019 November	2019 December	2019 Total
1	Forfeited Discounts	56,327	56,794	63,078	55,370	48,333	34,791	26,643	22,383	20,624	25,875	18,223	33,304	461,743
2	Returned Check Charges	1,060	1,120	1,080	1,620	900	760	720	840	720	1,080	860	860	11,620
3	Reconnect Charges	1,190	4,335	4,680	3,050	2,000	4,440	6,945	4,815	4,230	3,970	685	700	41,040
4	Seasonal Reconnect Charges	2,480	930	995	910	310	830	960	2,035	2,475	23,120	19,985	2,220	57,250
5	Turn-On Charges	9,720	9,345	9,105	8,775	8,144	8,685	10,242	9,390	8,055	12,495	14,790	10,395	119,141
6	Meter Set Charges	3,200	2,975	2,150	1,675	2,250	1,925	2,400	2,625	2,075	3,350	4,900	3,550	33,075
7	Miscellaneous Charges	1,834	1,861	1,618	1,729	1,659	1,648	1,812	1,788	1,709	1,949	1,652	2,072	21,330
8	Damage Billing	44,616	17,418	15,380	12,307	24,270	27,725	18,980	15,485	19,028	39,185	12,637	12,949	259,979
9	**Total**	**######**	**94,778**	**98,086**	**85,435**	**87,865**	**80,803**	**68,702**	**59,361**	**58,916**	**111,024**	**73,731**	**66,049**	**1,005,177**
10	Allowance for Funds - Debt	26,512	24,227	8,715	18,467	14,940	9,335	22,901	22,713	25,282	(30,115)	15,024	14,194	172,195
11	Allowance for Funds - Equity	55,802	51,144	24,814	38,869	31,751	19,798	48,216	47,806	53,217	(63,386)	31,130	29,876	369,038
12	**Total AFUDC**	**82,314**	**75,371**	**33,530**	**57,336**	**46,691**	**29,133**	**71,117**	**70,519**	**78,499**	**(93,501)**	**46,154**	**44,070**	**541,233**

Line No.	Description	2020 January	2020 February	2020 March	2020 April	2020 May	2020 June	2020 July	2020 August	2020 September	2020 October	2020 November	2020 December	2020 Total
1	Forfeited Discounts	53,186	40,535	55,722	62,597	54,106	61,100	55,370	53,621	10,550	868	19,175	18,488	485,319
2	Returned Check Charges	1,180	1,040	940	840	440	660	580	560	660	540	920	1,020	9,380
3	Reconnect Charges	7,605	6,930	1,875	195	-	-	-	-	505	9,840	4,070	2,365	33,385
4	Seasonal Reconnect Charges	1,515	1,320	785	780	440	295	650	605	2,930	6,585	10,710	4,610	31,225
5	Turn-On Charges	9,645	8,640	8,100	8,625	7,170	8,325	9,630	8,760	10,530	15,290	18,440	16,765	129,920
6	Meter Set Charges	4,300	3,490	3,075	2,450	1,850	2,075	2,350	2,340	2,850	3,760	4,985	5,255	38,780
7	Miscellaneous Charges	1,988	1,826	1,954	1,895	1,829	1,857	1,860	1,805	1,919	1,887	1,792	1,681	22,292
8	Damage Billing	16,855	21,797	25,506	16,955	9,671	23,566	34,258	25,315	28,638	15,740	86,604	21,964	326,869
9	**Total**	**96,274**	**85,578**	**97,957**	**94,337**	**75,507**	**97,878**	**104,698**	**93,006**	**58,582**	**54,509**	**146,696**	**72,148**	**1,077,171**
10	Allowance for Funds - Debt	17,702	16,353	13,328	(20,471)	11,690	12,971	12,104	15,512	17,639	20,038	22,163	22,729	161,760
11	Allowance for Funds - Equity	37,260	34,340	28,053	(43,085)	24,605	27,280	25,425	32,756	37,127	42,177	46,649	47,839	340,428
12	**Total AFUDC**	**54,962**	**50,693**	**41,381**	**(63,556)**	**36,295**	**40,251**	**37,530**	**48,269**	**54,767**	**62,216**	**68,812**	**70,568**	**502,187**

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Exhibit GT-1
Chattanooga Gas Company
Annual Rate Review Mechanism (ARM)
Other Revenue
Twelve Months Ending December 31, 2020
Schedule 18.1

	Total Project Element	Total Project Element	Total Project Element	Total Project Element	Total Project Element	Total Project Element	Total Project Element	Total Project Element	Total Project Element	Total Project Element	Total Project Element	Total Project Element	
	Total Plan	Total Plan	Total Plan	Total Plan	Total Plan	Total Plan	Total Plan	Total Plan	Total Plan	Total Plan	Total Plan	Total Plan	
	FY20	FY20	FY20	FY20	FY20	FY20	FY20	FY20	FY20	FY20	FY20	FY20	
	January	February	March	April	May	June	July	August	September	October	November	December	
	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	
	Final	Final	Final	Final	Final	Final	Final	Final	Final	Final	Final	Final	
	Chattanooga Gas Company	Chattanooga Gas Company	Chattanooga Gas Company	Chattanooga Gas Company	Chattanooga Gas Company	Chattanooga Gas Company	Chattanooga Gas Company	Chattanooga Gas Company	Chattanooga Gas Company	Chattanooga Gas Company	Chattanooga Gas Company	Chattanooga Gas Company	
412250 Miscellaneous Revenue	1,988	1,826	1,954	1,895	1,829	1,857	1,860	1,805	1,919	1,887	1,792	1,681	22,292
407050 Late Payment Fees	53,186	40,535	55,722	62,597	54,106	61,100	55,370	53,621	10,550	868	19,175	18,488	485,319
407090 Returned Check -Marketer	1,180	1,040	940	840	440	660	580	560	660	540	920	1,020	9,380
407100 Reconnect Charge - Firm	7,605	6,930	1,875	195	-	-	-	-	505	9,840	4,070	2,365	33,385
407101 Seasonal Reconnect Change	1,515	1,320	785	780	440	295	650	605	2,930	6,585	10,710	4,610	31,225
407102 Turn-on Charge- Firm	9,645	8,640	8,100	8,625	7,170	8,325	9,630	8,760	10,530	15,290	18,440	16,765	129,920
407103 Meter Set Charge- Firm	4,300	3,490	3,075	2,450	1,850	2,075	2,350	2,340	2,850	3,760	4,985	5,255	38,780
670250 Damage Billing - Gas	403	853	783	414	-	217	639	338	634	-	3,710	324	8,315
670251 Damage Billing - Non-Gas	16,452	20,943	24,723	16,541	9,671	23,350	33,620	24,977	28,004	15,740	82,894	21,639	318,554
446300 Allowance for Funds-Equity	37,260	34,340	28,053	(43,085)	24,605	27,280	25,425	32,756	37,127	42,177	46,649	47,839	340,428
Allowance for Funds - Debt	17,702	16,353	13,328	(20,471)	11,690	12,971	12,104	15,512	17,639	20,038	22,163	22,729	161,760

Exhibit GT-1
Chattanooga Gas Company
Annual Review Mechanism ("ARM"
Chattanooga Gas Company - Income Statemer
Twelve Months Ending December 31, 202
Schedule 19

	Total Project Elemen / Total Plan / FY20 / January / Actual / Final / Chattanooga Gas Compar	Total Project Elemen / Total Plan / FY20 / February / Actual / Final / Chattanooga Gas Compar	Total Project Elemen / Total Plan / FY20 / March / Actual / Final / Chattanooga Gas Compar	Total Project Elemen / Total Plan / FY20 / April / Actual / Final / Chattanooga Gas Compar	Total Project Elemen / Total Plan / FY20 / May / Actual / Final / Chattanooga Gas Compar	Total Project Elemen / Total Plan / FY20 / June / Actual / Final / Chattanooga Gas Compar	Total Project Elemen / Total Plan / FY20 / July / Actual / Final / Chattanooga Gas Compar	Total Project Elemen / Total Plan / FY20 / August / Actual / Final / Chattanooga Gas Compar	Total Project Elemen / Total Plan / FY20 / Septembe / Actual / Final / Chattanooga Gas Compar	Total Project Elemen / Total Plan / FY20 / October / Actual / Final / Chattanooga Gas Compar	Total Project Elemen / Total Plan / FY20 / Novembe / Actual / Final / Chattanooga Gas Compar	Total Project Elemen / Total Plan / FY20 / December / Actual / Final / Chattanooga Gas Compar	12 Month Tota
400100 Residential Sale	4,415,18	4,863,30	3,836,73	2,367,54	1,929,62	1,449,25	1,258,81	1,223,90	1,211,40	1,485,94	2,408,38	4,404,19	30,852,30
400101 Residential Gas Sales Unbill	434,40	(358,45	(1,403,47	(270,58	(328,68	(118,40	(10,34	(49,32	101,99	214,98	1,109,97	1,427,63	749,71
Residential Gas Sale	4,849,58	4,504,84	2,433,26	2,096,95	1,600,94	1,330,85	1,248,47	1,174,58	1,313,39	1,700,92	3,518,36	5,831,83	31,602,01
400200 Small Commerci	3,101,91	3,273,06	2,785,23	1,655,70	1,334,70	1,200,15	1,161,00	1,122,31	1,127,93	1,291,80	1,737,49	2,837,47	22,628,80
400201 Small Commercial-Unbill	132,56	(91,517	(362,059	(75,985	(76,875	(28,468	1,851	(9,478	18,50	44,85	266,58	341,22	161,20
Commercial Gas Sale	3,234,47	3,181,54	2,423,17	1,579,72	1,257,82	1,171,68	1,162,85	1,112,83	1,146,44	1,336,65	2,004,07	3,178,69	22,790,00
400400 Small Industri	221,12	220,42	200,19	138,88	108,63	100,92	101,63	100,40	96,71	112,25	137,36	197,08	1,735,37
400401 Small Industrial-Unbill	110,88	(186,799	(496,829	(196,431	(88,874	(42,053	(30,879	(47,825	91,57	111,66	465,45	528,93	218,82
400500 Large Industri	116,64	121,55	135,14	70,93	34,37	56,29	95,29	98,23	108,62	106,78	119,73	140,58	1,204,20
400505 Revenues-Interruptib	724	-	309	2,59	630	420	178	952	857	773	15	1,29	8,74
Industrial Gas Sale	449,38	155,18	(161,184	15,78	54,76	115,58	166,22	151,76	297,76	331,48	722,51	867,89	3,167,15
407160 Transportation Reven	124,09	120,67	127,35	111,80	110,25	114,93	106,78	110,65	114,85	139,48	139,98	126,97	1,447,85
407161 Revenues-Firm Transpo	688,57	680,64	648,79	592,44	566,07	560,72	568,86	578,61	583,52	641,01	697,16	771,78	7,578,22
Transportation Revenues	812,66	801,32	776,15	704,24	676,33	675,65	675,65	689,26	698,37	780,50	837,13	898,75	9,026,08
407303 Refunds and Recoveri	-	-	-	-	-	(6,923	-	-	-	-	153,72	153,72	454,25
Refunds and Recoveries	-	-	-	-	-	(6,923	-	-	-	153,72	153,72	153,72	454,25
Distribution Revenues	9,346,11	8,642,89	5,471,41	4,396,71	3,589,86	3,286,85	3,251,20	3,128,45	3,455,99	4,303,29	7,235,80	10,930,91	67,039,51
404301 Revenue - Franchise Collect	339,07	246,62	302,86	176,29	133,30	135,64	117,24	122,86	119,84	134,02	163,52	304,93	2,296,25
412250 Miscellaneous Reven	1,988	1,826	1,954	1,895	1,829	1,857	1,860	1,805	1,916	1,887	1,792	1,681	22,292
Miscellaneous Energy Revenu	341,06	248,45	304,82	178,19	135,12	137,50	119,10	124,67	121,76	135,91	165,32	306,61	2,318,55
407050 Late Payment Fe	53,18	40,53	55,72	62,59	54,10	61,10	55,37	53,62	10,55	868	19,17	18,48	485,31
407090 Returned Check -Market	1,180	1,040	940	840	440	680	580	560	660	540	920	1,020	9,380
407100 Reconnect Charge - Firr	7,605	6,930	1,875	195	-	-	-	-	505	9,840	4,070	2,365	33,385
407101 Seasonal Reconnect Chan	1,515	1,320	785	780	440	295	650	605	2,930	6,585	10,710	4,610	31,225
407102 Turn-on Charge- Firr	9,645	8,640	8,100	8,625	7,170	8,325	9,630	8,760	10,530	15,290	18,440	16,765	129,920
407103 Meter Set Charge- Firr	4,300	3,490	3,075	2,450	1,850	2,075	2,350	2,340	2,850	3,760	4,985	5,255	38,780
410100 Management and Consulting F	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	600,000
Serv Fees Other Revenue	127,43	111,95	120,49	125,48	114,00	122,45	118,58	118,88	78,02	86,88	108,30	98,50	1,328,06
Operating Revenues	9,814,60	9,003,30	5,896,73	4,700,38	3,839,00	3,546,81	3,488,88	3,369,01	3,655,78	4,526,09	7,509,43	11,336,03	70,686,07
610030 Natural Gas Commodity Co	5,487,78	5,087,81	2,578,01	1,918,67	1,525,73	1,355,99	1,201,72	1,148,86	1,392,08	1,736,15	3,299,82	6,418,85	33,151,50
610100 Purchased Gas E	-	-	-	-	-	-	-	-	24,12	(2,043	-	-	22,08
610440 Unrec Purch Gas Cost A	(396,041	(467,801	(411,416	(191,522	(141,347	(105,702	(92,826	(89,794	(94,191	(112,332	(155,572	(364,564	(2,623,108
Cost of Sales - Genera	5,091,74	4,620,01	2,166,60	1,727,15	1,384,38	1,250,28	1,108,89	1,059,07	1,322,01	1,621,78	3,144,24	6,054,28	30,550,48
Cost of Sales	5,091,74	4,620,01	2,166,60	1,727,15	1,384,38	1,250,28	1,108,89	1,059,07	1,322,01	1,621,78	3,144,24	6,054,28	30,550,48
Operating Margin	4,722,86	4,383,29	3,730,12	2,973,23	2,454,61	2,296,53	2,379,99	2,309,93	2,333,76	2,904,31	4,365,18	5,281,74	40,135,58
600002 Pay-LNG Operation and Lal	36,08	31,13	33,58	35,95	33,57	35,77	42,80	33,40	32,99	34,90	31,65	48,06	429,33
600007 Pay-LNG Maint. Purification E	166	-	-	-	-	3,603	(1,344	-	-	-	-	-	2,425
600008 Pay-LNGMaint. Liquefaction E	174	8,327	1,774	-	5,759	180	5,779	5,119	4,439	6,178	(2,559	-	35,14
600009 Pay-LNG Maint. of Vaporizing	-	-	-	-	120	-	-	-	-	-	-	9,598	9,718
600010 Pay-LNG Maint. of Comp. Equ	7,746	(1,549	-	3,036	(1,440	-	-	-	4,159	-	7,478	(3,519	15,914
600011 Pay-LNG Maint. of Other Equ	233	1,697	369	3,269	180	360	38	3,199	386	1,824	(591	1,562	12,525
600021 Pay-Design Gas Sys. Impr	-	-	-	-	-	-	-	-	-	41	-	-	41
600022 Pay-Distribution Load Dispat	350	721	119	208	103	103	206	-	-	-	-	-	1,810
600024 Pay-Perform 3-Year Surv	-	-	47	1,042	687	891	1,338	98	511	(143	372	(169	4,672
[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]

Exhibit GT-1
Chattanooga Gas Company
Annual Review Mechanism ("ARM"
Chattanooga Gas Company - Income Statement - FERC
Twelve Months Ending December 31, 202
Schedule 19.1

FERC Acct	GL Acct	Description	Total Project Element	Total Project Element	Total Project Element	Total Project Element	Total Project Element	Total Project Element	Total Project Element	Total Project Element	Total Project Element	Total Project Element	Total Project Element	Total Project Element	
			Total Plan	Total Plan	Total Plan	Total Plan	Total Plan	Total Plan	Total Plan	Total Plan	Total Plan	Total Plan	Total Plan	Total Plan	
			FY20	FY20	FY20	FY20	FY20	FY20	FY20	FY20	FY20	FY20	FY20	FY20	
			January	February	March	April	May	June	July	August	September	October	November	December	
			Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	
			Final	Final	Final	Final	Final	Final	Final	Final	Final	Final	Final	Final	
FERC Acct	GL Acct	Description	Chattanooga Gas Company	Chattanooga Gas Company	Chattanooga Gas Company	Chattanooga Gas Company	Chattanooga Gas Company	Chattanooga Gas Company	Chattanooga Gas Company	Chattanooga Gas Company	Chattanooga Gas Company	Chattanooga Gas Company	Chattanooga Gas Company	Chattanooga Gas Company	12 Month Total
480	400100	400100 Residential Sales	4,415,183	4,863,304	3,836,734	2,367,541	1,929,625	1,449,256	1,256,819	1,223,902	1,211,407	1,485,945	2,408,398	4,404,198	30,852,301
480	400101	400101 Residential Gas Sales Unbilled	434,406	(358,459)	(1,403,472)	(270,584)	(328,684)	(118,404)	(10,346)	(49,321)	101,992	214,983	1,109,975	1,427,634	749,718
		Residential Gas Sales	**4,849,589**	**4,504,845**	**2,433,262**	**2,096,957**	**1,600,941**	**1,330,852**	**1,246,473**	**1,174,581**	**1,313,399**	**1,700,928**	**3,518,361**	**5,831,832**	**31,602,019**
480	400200	400200 Small Commercial	3,101,915	3,273,062	2,785,237	1,655,707	1,334,703	1,200,156	1,161,001	1,122,318	1,127,931	1,291,803	1,737,497	2,837,471	22,628,802
481	400201	400201 Small Commercial-Unbilled	132,560	(91,517)	(362,059)	(75,985)	(76,875)	(28,468)	1,851	(9,478)	18,508	44,856	266,582	341,226	161,201
		Commercial Gas Sales	**3,234,474**	**3,181,546**	**2,423,178**	**1,579,722**	**1,257,829**	**1,171,688**	**1,162,852**	**1,112,839**	**1,146,440**	**1,336,659**	**2,004,079**	**3,178,697**	**22,790,003**
481	400400	400400 Small Industrial	221,125	220,423	200,194	138,683	108,632	100,921	101,635	100,401	96,711	112,252	137,307	197,087	1,735,371
481	400401	400401 Small Industrial-Unbilled	110,887	(186,799)	(496,829)	(196,431)	(88,874)	(42,053)	(30,879)	(47,825)	91,576	111,667	465,455	528,931	218,825
481	400500	400500 Large Industrial	116,645	121,557	135,142	70,934	34,378	56,293	95,290	98,236	108,620	106,769	119,735	140,586	1,204,205
481	400505	400505 Revenues-Interruptible	724	-	309	2,598	630	420	178	952	857	773	15	1,295	8,749
		Industrial Gas Sales	**449,381**	**155,182**	**(161,184)**	**15,784**	**54,765**	**115,580**	**166,224**	**151,764**	**297,765**	**331,460**	**722,512**	**867,899**	**3,167,151**
489.3	407160	407160 Transportation Revenue	124,094	120,679	127,356	111,806	110,255	114,935	106,788	110,657	114,856	139,487	139,969	126,976	1,447,859
489.3	407161	407161 Revenues-Firm Transport	688,573	680,648	649,798	592,441	566,079	560,723	568,869	578,612	583,521	641,018	697,162	771,781	7,578,224
		Transportation Revenues	**812,667**	**801,327**	**776,154**	**704,247**	**676,334**	**675,658**	**675,657**	**689,269**	**698,377**	**780,504**	**837,131**	**898,758**	**9,026,083**
496	407303	407303 Refunds and Recoveries	-	-	-	-	-	(6,923)	-	-	-	153,726	153,726	153,726	454,254
		Refunds and Recoveries	-	-	-	-	-	**(6,923)**	-	-	-	**153,726**	**153,726**	**153,726**	**454,254**
		Distribution Revenues	**9,346,111**	**8,642,899**	**5,471,411**	**4,396,710**	**3,589,868**	**3,286,855**	**3,251,206**	**3,128,453**	**3,455,981**	**4,303,297**	**7,235,809**	**10,930,911**	**67,039,511**
488	404301	404301 Revenue - Franchise Collected	339,077	246,624	302,869	176,295	133,300	135,647	117,242	122,869	119,844	134,026	163,528	304,938	2,296,258
488	412250	412250 Miscellaneous Revenue	1,988	1,826	1,954	1,895	1,829	1,857	1,860	1,805	1,919	1,887	1,792	1,681	22,292
		Miscellaneous Energy Revenue	**341,065**	**248,450**	**304,822**	**178,190**	**135,129**	**137,504**	**119,101**	**124,673**	**121,763**	**135,912**	**165,320**	**306,619**	**2,318,550**
487	407050	407050 Late Payment Fees	53,166	40,535	55,722	62,597	54,106	61,100	55,370	53,621	10,550	888	19,175	18,488	485,319
488	407090	407090 Returned Check -Marketer	1,180	1,040	940	840	440	660	580	580	660	540	920	1,020	9,380
488	407100	407100 Reconnect Charge - Firm	7,605	6,930	1,875	195	-	-	-	-	505	9,840	4,070	2,365	33,385
488	407101	407101 Seasonal Reconnect Charge	1,515	1,320	785	780	440	295	650	605	2,500	6,585	10,710	4,610	31,225
488	407102	407102 Turn-on Charge- Firm	9,645	8,640	8,100	8,625	7,170	8,325	9,630	8,760	10,530	15,290	18,440	16,765	129,920
488	407103	407103 Meter Set Charge- Firm	4,300	3,490	3,075	2,450	1,650	2,075	2,350	2,340	2,850	3,760	4,985	5,255	38,780
421	410100	410100 Management and Consulting Fee	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	600,000
		Serv Fees Other Revenue	**127,411**	**111,955**	**120,497**	**125,487**	**114,006**	**122,455**	**118,580**	**115,886**	**78,625**	**86,863**	**108,300**	**98,503**	**1,328,009**
		Operating Revenues	**9,814,588**	**9,003,305**	**5,896,730**	**4,700,388**	**3,839,003**	**3,546,814**	**3,488,888**	**3,369,012**	**3,655,769**	**4,526,092**	**7,509,429**	**11,336,033**	**70,686,070**
804	610030	610030 Natural Gas Commodity Costs	5,487,782	5,087,611	2,578,016	1,918,679	1,525,731	1,355,991	1,201,720	1,148,869	1,392,082	1,736,154	3,299,820	6,418,851	33,151,506
807	610100	610100 Purchased Gas Exp	-	-	-	-	-	-	-	-	24,127	(2,043)	-	-	22,084
804	610440	610440 Unrec Purch Gas Cost Adj	(396,041)	(467,601)	(411,416)	(191,522)	(141,347)	(105,702)	(92,826)	(89,794)	(94,191)	(112,332)	(155,572)	(364,564)	(2,623,108)
		Cost of Sales - General	**5,091,741**	**4,620,010**	**2,166,601**	**1,727,157**	**1,384,384**	**1,250,289**	**1,108,894**	**1,059,075**	**1,322,018**	**1,621,780**	**3,144,247**	**6,054,287**	**30,550,482**
		Cost of Sales	**5,091,741**	**4,620,010**	**2,166,601**	**1,727,157**	**1,384,384**	**1,250,289**	**1,108,894**	**1,059,075**	**1,322,018**	**1,621,780**	**3,144,247**	**6,054,287**	**30,550,482**
		Operating Margin	**4,722,866**	**4,383,294**	**3,730,129**	**2,973,231**	**2,454,619**	**2,296,525**	**2,379,994**	**2,309,937**	**2,333,751**	**2,904,312**	**4,365,182**	**5,281,746**	**40,135,587**
841	600002	600002 Pay-LNG Operation and Labor	36,086	31,131	33,581	35,953	33,579	35,777	42,808	33,403	32,994	34,908	31,053	48,062	429,339
843.4	600007	600007 Pay-LNG Maint. Purification Eq	166	-	-	-	-	3,603	(1,344)	-	-	-	-	-	2,425
843.5	600008	600008 Pay-LNGMaint. Liquefaction Eq	174	8,327	1,774	-	5,759	160	5,779	5,119	4,409	6,178	(2,559)	-	35,149
843.6	600009	600009 Pay-LNG Maint. of Vaporizing E	-	-	-	-	120	-	-	-	-	-	-	9,598	9,718
843.7	600010	600010 Pay-LNG Maint. of Comp. Equip	7,746	(1,549)	-	3,039	(1,440)	-	-	-	4,159	-	7,478	(3,519)	15,914
843.9	600011	600011 Pay-LNG Maint. of Other Equip	233	1,697	369	3,269	180	380	38	3,199	386	1,824	(591)	1,562	12,525
870	600021	600021 Pay-Design Gas Sys. Improv.	-	-	-	-	-	-	-	-	-	41	-	-	41
871	600022	600022 Pay-Distribution Load Dispatch	350	721	119	208	103	103	206	-	-	-	-	-	1,810
874	600024	600024 Pay-Perform 3-Year Survey	-	-	47	1,042	687	891	1,338	98	511	(143)	372	(169)	4,672
874	600030	600030 Pay-Inspect Cathodic Prot.Sy	6,197	5,738	8,956	4,914	4,576	2,796	7,261	1,868	1,960	(502)	-	-	43,804
874	600031	600031 Pay-Locate Mains and Service	-	117	234	-	-	-	-	-	-	-	-	-	351
874	600033	600033 Pay-Relocate Service	2,181	45	259	1,471	1,896	1,219	352	3,527	1,729	5,669	656	807	19,811
874	600034	600034 Pay-Perform Em. Valve Insp.	834	453	2,490	2,560	1,718	3,017	1,110	2,438	1,909	2,566	861	(538)	19,419
874	600035	600035 Pay-Serv.StandBy and Beeper Time	4,315	3,482	4,315	4,426	4,499	3,909	7,303	3,698	4,382	4,370	4,113	8,727	57,289
874	600036	600036 Pay-Ser.Ctr.-Dist.-SdByBprTime	3,587	3,509	3,663	3,350	2,992	4,357	4,344	3,690	3,942	2,741	3,079	4,777	44,030
874	600037	600037 Pay-Investigate Leaks Dist.	6,113	2,864	6,709	14,033	4,600	3,450	2,628	576	13,257	(944)	2,340	1,910	57,536
875	600038	600038 Pay-Regulator Stat. Inspect.	5,170	4,373	6,127	3,816	84	4,984	5,674	5,607	4,022	849	-	-	40,706
877	600039	600039 Pay-City Gate Stations	-	-	-	0	-	-	-	-	-	-	-	-	0
878	600041	600041 Pay-ERTs	764	(255)	-	-	-	-	-	-	-	-	-	-	509
878	600043	600043 Pay-Turn-off Service	7,268	8,613	5,165	7,870	6,836	5,795	5,468	6,175	5,892	11,576	8,020	7,777	86,454
878	600044	600044 Pay-Activate Meter	17,542	23,790	15,977	12,861	12,495	17,284	10,836	13,372	12,798	30,020	38,017	30,797	235,789
878	600046	600046 Pay-PT Meter Change	1,694	982	1,821	3,610	1,519	2,301	1,641	6,170	10,171	1,007	769	3,440	35,124
879	600047	600047 Pay- No Gas AGLC Work	2,854	2,754	2,162	3,435	7,200	1,989	1,595	1,309	1,372	3,390	3,084	4,254	35,458
887	600061	600061 Pay-Repair and Maint. Mains	6,094	2,187	17,103	2,449	15,029	8,498	4,533	1,583	7,062	7,725	3,157	7,650	83,070
887	600062	600062 Pay-Repair Damage Mains	1,418	3,570	2,009	1,075	2,654	118	3,760	791	435	-	10,799	1,913	28,542
889	600064	600064 Pay-Maintain Regulator Stat.	4,643	5,747	3,258	1,054	3,339	1,717	1,590	4,210	-	4,346	7,428	(346)	40,311
892	600069	600069 Pay-Repair Damage Service	1,937	547	1,362	4,757	1,749	2,086	6,706	2,845	1,271	3,498	3,236	831	30,846
893	600070	600070 Pay-MaintainMeterSetsandReg-Pro	2,679	2,838	3,793	2,727	5,148	5,039	7,657	2,294	2,878	2,132	1,002	1,055	39,242
893	600071	600071 Pay-Repair Meter SetsandReg Re	701	1,531	1,340	5,335	189	4,782	3,818	2,620	2,926	721	(75)	(98)	23,789
920	600090	600090 Direct Labor Regular	-	-	-	-	-	-	-	-	-	0	-	-	0
902	600083	600083 Pay-Meter Reading-Enecan	8,300	5,234	5,693	6,012	6,070	4,893	6,411	5,753	5,939	6,497	6,514	6,720	74,036
870	600020	600020 Pay-Distribution Superv and Eng	16,912	16,792	17,997	24,676	17,154	19,260	15,601	18,308	16,746	20,822	20,333	15,305	219,904
879	600045	600045 Pay-Investigate Leaks	18,329	16,211	19,135	28,578	23,680	15,388	18,391	12,282	13,181	16,096	20,038	30,684	231,994
920	600113	600113 Payroll Expense-V-Force	(11)	57	-	-	-	288	(4)	282	4,838	(2,150)	-	851	4,149
878	600042	600042 Pay-Single Reads	4,651	4,536	3,908	5,608	3,186	4,131	3,798	4,894	5,149	4,473	2,846	3,337	50,518
920	600122	600122 Pay-Operational Training	12,813	20,184	30,903	17,377	35,844	6,302	24,249	24,870	21,474	17,701	31,852	21,203	264,772
874	600026	600026 Pay-Perform Survey-Bus. Dist	-	-	22	-	-	96	76	-	-	-	-	-	194
920	600120	600120 Pay-AandG Salaries	103,337	62,657	89,857	87,784	69,863	91,737	98,556	79,189	98,090	92,394	86,900	126,449	1,086,814
920	600121	600121 Pay-Operate Facilities	83	(28)	-	-	-	-	243	(81)	101	-	-	-	319
920	600067	600067 Pay-Maintain of Services	10,830	21,359	4,573	19,615	17,129	18,838	9,053	17,943	5,832	13,844	13,710	7,194	159,920
913	600112	600112 Pay-Promotional Advertising	-	280	(93)	-	-	-	-	-	-	-	-	-	187
920	600123	600123 Pay-Safety TrainingandReg Compli	1,600	3,479	1,529	79	1,438	4,381	3,653	(153)	1,576	1,361	678	943	20,563
932	600131	600131 Pay-OperateandMaintain Fleet Eq	330	(72)	98	220	1,505	306	562	564	273	113	304	241	4,443
932	600132	600132 Pay-Maintain Facilities	-	-	1,220	(430)	-	-	131	(44)	-	-	-	-	877
903	600152	600152 Pay-Turn Off-Non-Pay	-	583	(194)	-	-	-	-	-	-	-	347	(182)	554
887	600155	600155 Pay-Cathodic Protection Repairs	833	(106)	655	438	(207)	593	(324)	-	-	-	-	-	1,882
817	600168	600168 Pay-Meter Service-General	-	-	-	-	-	-	-	-	297	(132)	-	-	165
874	600176	600176 Pay-Dist Yard Time	1,373	(112)	2,258	220	38	368	-	-	-	-	484	(254)	4,376
874	600179	600179 Pay-Service Yard Time	-	-	-	-	-	-	-	-	165	(74)	-	-	92
		Fixed Compensation	**300,229**	**264,365**	**300,891**	**315,711**	**289,019**	**281,344**	**305,645**	**265,861**	**296,215**	**282,914**	**306,367**	**340,979**	**3,559,434**
920	670590	670590 AIP Bonus	49,501	43,324	58,975	18,563	15,469	2,559	20,572	17,135	77,617	27,481	37,246	55,471	423,912
920	670594	670594 Other/Sales Bonuses	21	-	-	-	-	-	-	-	-	-	9,950	811	10,782
		Bonus	**49,522**	**43,324**	**58,975**	**18,563**	**15,469**	**2,559**	**20,572**	**17,135**	**77,617**	**27,481**	**47,196**	**56,281**	**434,694**
		Variable Compensation	**49,522**	**43,324**	**58,975**	**18,563**	**15,469**	**2,559**	**20,572**	**17,135**	**77,617**	**27,481**	**47,196**	**56,281**	**434,694**
		Payroll Expenses	**349,751**	**307,689**	**359,865**	**334,274**	**304,488**	**283,903**	**326,217**	**282,996**	**373,832**	**310,395**	**353,563**	**397,260**	**3,994,127**
930.2	670140	670140 Fleet Fuel Expense	13,141	12,396	9,968	10,839	9,118	10,412	10,625	11,869	11,255	11,512	9,644	12,292	133,072
932	670141	670141 Veh-Collision and Damage Repair	-	1,349	-	1,949	-	155	914	702	515	-	-	18,657	24,240
932	670145	670145 Vehicle Licenses	1,590	3,607	3,055	10	12	1,455	452	319	612	1,141	428	1,587	14,269
931	670147	670147 Lease Fleet Equipment	604	602	601	(14,343)	27	27	27	27	27	27	27	27	(12,784)
932	670148	670148 Operate and Maintain Fleet Eq	2,260	4,580	8,094	3,106	2,926	7,722	8,268	7,237	8,248	16,255	5,448	2,846	77,009
		Fleet Services	**17,595**	**22,535**	**21,718**	**15,468**	**(2,287)**	**19,771**	**20,285**	**20,153**	**20,657**	**28,935**	**15,547**	**35,409**	**235,806**
932	670030	670030 Landscaping Services	-	-	-	2,720	-	-	-	-	765	-	-	-	3,485
921	670050	670050 Utilities	21,115	17,355	17,107	12,406	9,922	10,639	13,538	11,825	18,433	25,246	18,400	17,701	193,676
921	670170	670170 Security	-	122	-	-	1,097	-	425	122	-	-	-	122	1,888
921	670551	670551 Cell Phone	108	344	126	-	-	-	-	22	-	-	-	22	654
931	670889	670889 Operations of Facilities	160	531	154	117	117	119	270	259	186	234	273	191	2,612
931	670900	670900 Facilities Rent and Lease Expenses	14,492	14,492	14,492	14,492	14,492	14,492	14,492	14,492	14,492	14,492	14,492	14,492	173,908
		Facilities	**35,876**	**32,845**	**31,879**	**29,735**	**25,629**	**25,251**	**28,716**	**26,754**	**33,876**	**39,972**	**33,165**	**32,528**	**376,223**
841	620050	620050 LNG Operation	(874)	44,609	20,565	15,010	11,739	34,905	14,103	10,577	13,781	14,297	14,535	7,978	201,124
		LNG Storage	**(874)**	**44,609**	**20,565**	**15,010**	**11,739**	**34,905**	**14,103**	**10,577**	**13,781**	**14,297**	**14,535**	**7,978**	**201,124**
878	640605	640605 Turn-off Service	153	-	689	-	-	-	235	-	-	-	52	-	1,129
878	640607	640607 Activate Meter	154	154	-	-	-	-	342	-	612	426	179	-	1,868
879	640611	640611 RelocateService(Re-Route)-Cred	(4,200)	(700)	(3,925)	(15,600)	(1,450)	(2,100)	(1,600)	(900)	(5,550)	(17,950)	(17,097)	(3,227)	(74,299)
874	640707	640707 Investigate Leaks-Distribution	-	-	-	-	-	800	-	-	-	-	-	-	800
880	640749	640749 Distribution-Mat Mgt	7,709	7,334	5,668	11,614	6,211	17,981	6,246	10,977	6,209	7,817	6,112	9,409	103,287
880	640770	640770 CCF Materials	0	3	-	-	-	-	-	-	-	-	-	-	3
		Distribution Expenses	**3,817**	**6,791**	**2,433**	**(3,986)**	**4,761**	**16,681**	**5,223**	**10,077**	**1,271**	**(9,707)**	**(10,754)**	**6,182**	**32,789**
904	650700	650700 Uncollectible Acct	28,325	22,637	10,591	11,628	9,500	42,749	8,244	8,702	9,139	11,648	18,871	28,216	210,249
904	650701	650701 Uncollectible Accts-Damages	8,124	10,495	12,299	8,165	4,657	10,938	15,400	11,404	12,910	7,083	3,909	9,894	115,278
		Customer Account Expenses	**36,449**	**33,132**	**22,889**	**19,793**	**14,157**	**53,687**	**23,644**	**20,107**	**22,049**	**18,731**	**22,780**	**38,110**	**325,527**
909	655310	655310 Customer Education	-	-	-	-	-	-	4,650	-	-	-	-	-	4,650
		Customer Service Expenses	-	-	-	-	-	-	**4,650**	-	-	-	-	-	**4,650**
913	660003	660003 Misc Sales Promotion	1,400	3,900	3,500	3,500	1,000	2,700	7,000	-	7,500	2,300	7,000	7,800	47,800
913	660004	660004 Advertising TV and Radio	-	-	-	-	-	-	-	4,000	-	-	-	-	4,000
912	660016	660016 Education and Outreach Program	295	-	-	-	-	-	-	-	1,264	-	-	-	1,560
916	660400	660400 Vendor and Agency Support	(20,607)	(1,013)	-	-	-	-	-	-	-	-	-	-	(21,620)
		Marketing Admin and Support	**(18,912)**	**2,887**	**3,500**	**3,500**	**1,000**	**2,700**	**7,000**	**4,000**	**8,764**	**2,300**	**7,000**	**7,800**	**31,740**
928	669002	669002 Rate Evaluation Costs-Amort	20,694	20,694	20,694	20,694	20,694	20,694	20,694	20,694	20,694	27,415	27,415	27,415	268,494
928	670700	670700 Regulatory Commission Exp	-	-	-	-	-	-	-	-	3,902	-	-	-	3,902
		Regulatory	**20,694**	**20,694**	**20,694**	**20,694**	**20,694**	**20,694**	**20,694**	**20,694**	**24,597**	**27,415**	**27,415**	**27,415**	**272,397**
925	670400	670400 Injuries and Damages	1,096	1,096	1,096	1,096	1,096	1,096	1,096	1,096	1,096	1,096	(1,545)	1,096	10,511
		Legal	**1,096**	**1,096**	**1,096**	**1,096**	**1,096**	**1,096**	**1,096**	**1,096**	**1,096**	**1,096**	**(1,545)**	**1,096**	**10,511**
926	670530	670530 Retirement Savings Plus Plan	12,167	10,041	10,738	12,112	10,911	10,746	12,595	10,528	11,008	10,859	10,885	12,876	135,468
		401K Benefits	**12,167**	**10,041**	**10,738**	**12,112**	**10,911**	**10,746**	**12,595**	**10,528**	**11,008**	**10,859**	**10,885**	**12,876**	**135,468**
926	670500	670500 Group Insurance - Medical	7,507	31,286	6,657	27,204	5,841	(291)	10,681	7,461	(2,936)	20,108	32,738	42,000	190,375
926	670506	670506 Group Insurance - Dental	818	57	(8)	(2)	47	29	715	114	(130)	(33)	(3)	3,825	5,430
926	670507	670507 Group Insurance - Vision	40	1	(12)	(4)	(3)	(5)	35	(7)	(12)	(12)	(8)	65	79
926	670508	670508 Group Insurance-Life/AD&D/LTD	2,225	1,848	1,662	1,676	1,842	1,822	2,265	1,750	1,722	2,261	1,759	2,792	23,136
926	670515	670515 HSA Employer Contributions	6,600	967	581	72	993	380	(643)	(175)	(120)	(315)	-	426	8,746
926	670555	670555 Group Insurance - Pharmacy(Rx)	4,042	6,352	5,961	5,982	13,395	5,990	7,619	6,028	2,149	5,953	1,896	6,494	71,862
926	670596	670596 Preventive Care Incentives	(347)	(368)	(412)	(433)	(433)	(390)	(390)	(390)	(390)	(412)	(390)	(433)	(4,746)
		Health Benefits	**20,885**	**40,143**	**16,410**	**34,495**	**21,725**	**7,536**	**20,304**	**14,810**	**383**	**27,861**	**35,962**	**55,168**	**294,881**
926	670505	670505 Flex Vacation Deductions	(2,461)	(2,422)	(2,321)	(2,384)	(2,384)	(2,384)	(2,384)	(2,384)	(2,384)	(2,355)	(2,326)	9,089	(17,097)
926	670520	670520 Physicals	140	908	-	170	79	-	-	-	245	110	358	-	2,010
926	670525	670525 Miscellaneous Benefits	107	-	116	104	1,132	-	-	147	-	-	-	425	2,301
926	670572	670572 Tuition Reimbursement	8,625	-	-	-	-	-	400	300	-	-	-	1,125	10,450
927	670601	670601 COVID Telework Reimbursement	-	-	-	-	-	-	-	-	980	-	-	420	1,400
		Other Benefits	**6,411**	**(1,515)**	**(2,205)**	**(2,110)**	**(1,173)**	**(2,384)**	**(1,984)**	**(1,936)**	**(1,159)**	**(2,245)**	**(1,697)**	**11,059**	**(936)**
926	670450	670450 Pensions	20,218	20,218	20,221	20,219	20,219	20,219	20,219	20,219	20,219	20,219	20,219	20,219	242,625
926	670503	670503 Other Post Retirement Benefits	1,281	1,280	1,588	1,383	1,383	1,383	1,383	1,383	1,383	1,383	1,383	1,383	16,595
		Pension Benefits	**21,499**	**21,498**	**21,808**	**21,602**	**21,602**	**21,602**	**21,602**	**21,602**	**21,602**	**21,602**	**21,602**	**21,602**	**259,220**
		Benefits	**60,962**	**70,168**	**46,751**	**66,099**	**53,065**	**37,500**	**52,516**	**45,003**	**31,834**	**57,277**	**66,752**	**100,704**	**688,633**
921	670100	670100 Office and Administrative	2,910	3,671	1,833	1,086	1,225	4,171	1,190	1,211	2,331	1,393	1,719	1,950	24,691
921	670101	670101 Supplies	-	-	-	-	-	-	-	-	-	1,361	-	-	1,361
921	670104	670104 Postage	18,468	15,122	18,455	16,491	15,211	17,258	15,952	15,786	17,200	16,931	14,686	17,144	198,704
932	670159	670159 Scrap Materials	-	-	-	(67)	-	-	(83)	(192)	-	-	-	-	(343)
921	670352	670352 Forms	(1,686)	(520)	(676)	(1,581)	(548)	(629)	(1,625)	(565)	(552)	(1,578)	(479)	(598)	(11,036)
		OFFICE ADMIN EXP Office admin exp	**19,713**	**18,273**	**19,612**	**15,929**	**15,888**	**20,799**	**15,434**	**16,240**	**18,980**	**18,107**	**15,906**	**18,496**	**213,378**
921	670165	670165 Stores -Other	380	163	163	271	109	259	-	490	272	576	-	272	2,956
921	670166	670166 Inventory Adjustment Expense	33,265	(33,265)	-	-	-	(2,523)	-	-	-	-	-	-	(2,523)
		STORES EXPENSES Stores Expenses	**33,646**	**(33,102)**	**163**	**271**	**109**	**(2,264)**	-	**490**	**272**	**576**	-	**272**	**433**
		Office Administration and Supply	**53,359**	**(14,829)**	**19,776**	**16,200**	**15,997**	**18,535**	**15,434**	**16,730**	**19,252**	**18,683**	**15,906**	**18,768**	**213,811**
921	670102	670102 Development and Training-Acctg.	112	375	699	36	275	-	-	-	(275)	950	(236)	2,377	4,313
921	670106	670106 Safety Training and Reg Compliance	1,091	299	9,623	1,801	1,142	1,393	1,056	540	2,607	503	297	1,322	21,674
		Development and Training	**1,203**	**674**	**10,322**	**1,837**	**1,417**	**1,393**	**1,056**	**540**	**2,332**	**1,453**	**61**	**3,699**	**25,987**
840	620040	620040 Outside Services-LNG Storage	972	9,700	-	-	-	4,058	-	4,940	1,686	2,835	4,456	1,259	29,906
843.9	625930	625930 Outside Svc-LNG Storage Maint	1,679	-	8,941	-	-	-	-	-	-	-	-	78,843	89,463
874	640204	640204 Perform 3Year Survey-Contractor	1,188	(1,129)	1,475	101	38	48	109	6	20	-	3,420	694	5,971
874	640206	640206 Perform 5-Year Survey-Contract	391	(274)	639	4,094	41	1,598	11,621	2,039	1,773	13,734	17,042	577	53,274
874	640211	640211 Perform Survey-Bus Dist Cont	4,788	(3,000)	22,892	9,676	17,320	13,739	14,786	6,892	7,600	12,545	489	566	108,291
874	640213	640213 Perform Survey Trans.Pipe Cont	-	-	-	4	76	47	4	-	-	-	-	-	132
874	640215	640215 Perform Leak Sur. Other Cont	(1,185)	(816)	3,513	(3,030)	2,065	1,897	1,770	1,433	2,208	1,897	1,834	4,111	15,698
874	640219	640219 Right of Way Upkeep Contractor	-	-	-	-	-	-	-	-	-	-	-	53,762	53,762
874	640231	640231 Inspect Cathodic ProtectionCon	-	-	-	-	-	-	5,051	-	12,616	-	519	-	18,186
874	640233	640233 Locate Mains and Svcs- Cont.	73,310	48,189	60,326	87,757	76,881	66,527	83,082	62,764	76,392	75,732	63,322	84,815	859,097
879	640610	640610 Relocate Service Re-Route Cont	3,000	-	7,250	2,350	-	-	-	10,500	9,400	-	-	-	32,500
887	645210	645210 Repair and Maintain Mains Cont	3,980	1,458	3,407	5,685	3,541	1,101	-	387	1,561	6,833	13,533	31,790	73,254
887	645211	645211 Maintenance of Main Paving	20,516	5,109	38,303	41,201	20,069	53,439	13,559	2,274	60,446	15,729	6,182	529	277,356
887	645215	645215 Repair Damage Mains-Contractor	-	-	-	-	-	-	-	-	-	12,501	-	-	12,501
893	645502	645502 Maint. Meter SetsandReg. ProCont	-	3,043	-	-	16,941	5,848	10,901	26,885	86,576	31,034	-	16,864	198,092
893	645504	645504 Repair Damage Srvc- Contractor	-	-	-	-	-	-	838	-	998	(988)	-	-	648
893	645507	645507 Repair Meter Sets and Reg-Re-Cnt	-	-	-	-	16,500	-	-	-	-	12,928	-	-	29,428
892	645710	645710 Maintenance of Services-Contra	1,114	-	-	760	240	-	8,050	-	1,514	2,206	820	808	15,524
892	645711	645711 Maintenance of Service Paving	6,513	389	7,362	1,633	7,144	26,827	2,602	2,897	1,474	3,154	3,818	1,796	65,610
887	645712	645712 Pipline Integrity Prog-Cont	4,028	10,961	(5,389)	993	-	-	100	-	-	-	515	-	11,204
887	645714	645714 R&M Mains-Bridges & Above Ground	890	-	(890)	-	-	-	-	-	-	-	-	-	-
923	660321	660321 Crossbore Legacy Program	-	-	-	-	-	-	-	30,114	146,255	41,963	9,646	145,183	373,161
932	660360	660360 Environmental Costs	1,325	1,350	-	-	1,165	1,745	13,876	-	1,469	-	134	-	21,065
923	670201	670201 Outside Svc. -Printing	13,544	3,723	4,211	13,021	2,175	3,884	3,641	6,851	13,302	57,337	40,842	20,474	183,005
923	670200	670200 Outside Svcs Employed	27,569	91,684	16,437	147,995	12,523	197,771	20,367	26,649	25,006	66,447	75,001	83,609	791,060
923	670250	670250 Damage Billing - Gas	(403)	(853)	(783)	(414)	-	(217)	(839)	(338)	(634)	-	(3,710)	(324)	(8,315)
923	670251	670251 Damage Billing - Non-Gas	(16,452)	(20,943)	(24,723)	(16,641)	(9,671)	(23,350)	(33,620)	(24,977)	(28,004)	(15,740)	(82,894)	(21,639)	(318,554)
923	670363	670363 Outside Services Eng	-	-	-	-	-	(1,227)	-	-	-	-	-	-	(1,227)
923	670402	670402 Outside Legal Services	23,991	39,880	39,862	36,989	116,584	208,434	92,419	142,853	(101,091)	34,365	76,839	6,242	714,357
923	670650	670650 Outside Services -Facilities	7,609	8,640	5,147	4,746	2,294	1,362	11,947	9,119	4,895	22,605	17,371	12,096	110,131
		Outside Services	**178,568**	**197,109**	**187,983**	**337,015**	**285,907**	**563,521**	**260,266**	**311,269**	**324,562**	**397,139**	**249,169**	**522,055**	**3,814,580**
930.2	670600	670600 Association and Club Dues-Comp	2,181	5,283	2,243	2,024	2,024	2,024	2,024	4,212	2,243	2,168	2,243	2,168	30,835
921	670605	670605 AssociationandClub Dues-Employee	250	-	-	315	-	-	185	-	-	595	-	1,095	2,440
921	670606	670606 General Dues and Subscriptions	-	-	-	613	-	15,105	-	-	-	-	-	-	15,718
		Dues and Subscriptions	**2,431**	**5,283**	**2,243**	**2,952**	**2,024**	**17,129**	**2,209**	**4,212**	**2,243**	**2,763**	**2,243**	**3,263**	**48,993**
921	670655	670655 Travel Expense	1,608	1,713	3,302	749	4,915	8	445	1,974	745	167	875	1,279	17,780
921	670656	670656 Meals and Entertainment	2,547	949	1,783	165	8,409	50	284	652	404	1,028	1,223	640	18,134
921	670657	670657 Meals and Entertainment 100 Percent	775	-	269	8,011	27	210	-	182	88	496	-	-	10,060
		Travel and Entertainment	**4,931**	**2,662**	**5,354**	**8,925**	**13,352**	**269**	**729**	**2,809**	**1,237**	**1,691**	**2,098**	**1,919**	**45,974**
927	670600	670600 Franchise Requirements	339,077	246,624	302,869	176,291	133,300	135,652	117,242	122,869	119,844	134,026	163,528	304,938	2,296,258
		Franchise and Riders	**339,077**	**246,624**	**302,869**	**176,291**	**133,300**	**135,652**	**117,242**	**122,869**	**119,844**	**134,026**	**163,528**	**304,938**	**2,296,258**
930.2	607500	607500 Strategic Environmental Costs	-	-	-	999	-	-	-	534	1,051	-	-	-	2,584
921	670080	670080 Tax and License	1,703	4,693	1,729	2,961	1,759	1,739	1,815	2,346	1,739	1,739	1,816	1,739	25,775
930.2	670120	670120 Civic Participation-Other	-	490	-	25,265	-	400	-	-	-	-	-	-	26,155
930.2	670122	670122 Civic Participation-Commun Dev	-	532	2,885	3,000	250	-	-	600	-	10,600	47,108	-	64,986
921	670127	670127 Uniforms	1,717	125	3,390	216	15,464	-	716	620	335	739	1,709	1,586	26,617
921	670130	670130 Bank Service Charges	2,654	2,395	2,231	2,459	2,406	2,020	2,190	2,262	2,019	2,268	2,180	2,103	27,207
924	670300	670300 General Business Insurance	9,852	10,753	5,530	15,677	15,284	12,550	12,745	12,994	12,762	13,003	13,543	13,138	147,850
930.2	670840	670840 Miscellaneous Expense	701	602	499	2,185	808	731	292	716	252	504	1,922	3,039	12,250
		Miscellaneous Operation Exp	**16,627**	**19,590**	**16,274**	**52,762**	**35,971**	**17,439**	**17,758**	**20,092**	**18,177**	**28,853**	**68,277**	**21,604**	**333,423**
		Operation Expenses	**1,102,650**	**999,459**	**1,076,201**	**1,097,666**	**922,309**	**1,250,026**	**918,857**	**919,977**	**1,019,403**	**1,085,518**	**1,029,760**	**1,530,727**	**12,952,582**
843.3	625200	625200 Maintenance of Gas Holders	-	-	-	-	-	-	-	32,775	39,833	49,193	-	(4,438)	117,364
843.4	625300	625300 LNG Mnt Purification Equip	-	-	-	1,042	-	718	-	-	-	-	-	-	1,759
843.5	625400	625400 LNG Maint Liquefaction Equip	11,584	12,065	4,186	124,153	-	437,910	64,476	12,212	315,197	(11,740)	24,912	576	995,531
843.6	625500	625500 LNG Mnt- of Vaporizing Equip	-	-	51	3,599	2,731	750	-	-	-	-	-	634	7,765
843.7	625600	625600 LNG Mnt- of Compressor Equip	10,344	-	-	3,066	2,342	1,761	85	616	24,114	7,144	1,722	-	51,195
843.9	625900	625900 LNG Mnt-Other Equip	190	66	18,527	12,558	9,483	10,581	10,318	4,124	-	1,990	1,770	12,631	82,237
		LNG Storage Maintenance	**22,117**	**12,130**	**22,763**	**144,418**	**14,557**	**451,720**	**74,879**	**49,727**	**379,144**	**46,388**	**28,404**	**9,403**	**1,255,651**
887	645200	645200 Repair and Maintain Mains	3,625	4,019	2,773	5,283	4,292	7,106	2,420	3,448	4,104	16,367	1,821	3,676	58,936
887	645214	645214 Repair damage mains	339	339	317	339	328	2,630	328	339	339	328	339	328	6,489
889	645400	645400 Maintenance Regulator Stations	-	-	-	10,664	153	-	218	-	-	3,337	8,126	7,590	30,088
893	645501	645501 Maint. Meter Sets andReg. Pro	262	336	1,165	64	6,826	138	-	114	1,018	174	153	416	10,666
892	645503	645503 Repair Damage Service	-	-	-	5,569	-	-	300	252	-	-	-	-	6,121
893	645506	645506 Repair Meter Sets and Reg. Re	10	-	-	-	-	-	-	-	-	-	1,988	100	2,098
892	645700	645700 Maintenance of Services	8,840	4,074	2,649	1,396	2,922	6,509	346	743	(590)	5,724	2,348	757	35,712
		Distribution Expense Maint	**13,076**	**8,767**	**6,903**	**23,315**	**14,521**	**16,583**	**3,612**	**4,895**	**4,864**	**25,931**	**14,776**	**12,869**	**150,111**
932	675100	675100 Maintenance of Facilities	3,671	6,351	569	8,652	840	212	300	3,317	519	2	3,699	9,708	37,841
932	675105	675105 Software Maintenance	2,661	2,661	2,661	2,661	2,661	2,661	2,661	2,661	2,786	2,686	2,686	2,686	32,132
932	675120	675120 Maintenance Hand Tools	4,198	3,997	3,302	6,293	5,176	4,171	2,695	6,261	4,154	2,715	2,208	3,030	48,202
932	675140	675140 Maintenance of Office Equip	-	-	-	-	-	1,038	-	-	-	-	-	-	1,038
932	675160	675160 Small Tools and Equipment	236	186	-	-	-	-	-	-	-	-	-	-	422
		Other Maintenance Expense	**10,767**	**13,195**	**6,532**	**17,606**	**8,677**	**8,082**	**5,656**	**12,238**	**7,460**	**5,403**	**8,593**	**15,424**	**119,634**
		Maintenance Expenses	**45,959**	**34,092**	**36,199**	**185,339**	**37,755**	**476,386**	**84,147**	**66,860**	**391,468**	**77,822**	**51,773**	**37,697**	**1,525,597**
		Operations and Maintenance Exp.	**1,148,609**	**1,033,551**	**1,112,401**	**1,283,004**	**960,063**	**1,726,412**	**1,003,004**	**986,838**	**1,410,871**	**1,163,440**	**1,081,533**	**1,568,424**	**14,478,149**
(922)	670150	670150 Admin&Gen Salaries-Capitalized	(11,253)	(7,083)	(10,253)	(9,924)	(7,898)	(10,371)	(11,142)	(8,952)	(11,089)	(10,445)	(9,824)	(14,295)	(122,528)
(922)	670160	670160 A&G Expenses-Capitalized	(448)	(491)	(1,374)	(330)	(228)	(648)	(254)	(198)	(527)	(476)	(201)	(639)	(5,815)
		Admin & Gen Exp Capitalized	**(11,701)**	**(7,575)**	**(11,627)**	**(10,254)**	**(8,126)**	**(11,019)**	**(11,396)**	**(9,150)**	**(11,616)**	**(10,921)**	**(10,025)**	**(14,933)**	**(128,343)**
926	670510	670510 EmployeeBenefitsCapitlized	(11,821)	(5,779)	(7,375)	(7,893)	(6,923)	(8,312)	(8,435)	(7,443)	(5,745)	(6,566)	(6,060)	(8,514)	(90,866)
926	670512	670512 Pensions-Capitalized	(2,278)	(1,114)	(1,421)	(1,521)	(1,334)	(1,602)	(1,625)	(1,434)	(1,107)	(1,265)	(1,168)	(1,641)	(17,510)
(922)	670513	670513 ATPI Capitalized	(4,951)	(2,420)	(3,088)	(3,305)	(2,899)	(3,481)	(3,532)	(3,117)	(2,406)	(2,750)	(2,538)	(3,566)	(38,054)
		Benefits Capitalized	**(19,049)**	**(9,313)**	**(11,884)**	**(12,719)**	**(11,156)**	**(13,395)**	**(13,593)**	**(11,994)**	**(9,258)**	**(10,582)**	**(9,765)**	**(13,721)**	**(146,430)**
930.2	671021	671021 Fleet Capitalization	(1,352)	(1,731)	(1,670)	(1,188)	176	(1,520)	(1,561)	(1,536)	(1,587)	(1,429)	(1,195)	(2,723)	(17,316)
		Fleet Exp Cap & Distributed	**(1,352)**	**(1,731)**	**(1,670)**	**(1,188)**	**176**	**(1,520)**	**(1,561)**	**(1,536)**	**(1,587)**	**(1,429)**	**(1,195)**	**(2,723)**	**(17,316)**
		Capitalized Expenses	**(32,102)**	**(18,618)**	**(25,181)**	**(24,162)**	**(19,106)**	**(25,934)**	**(26,550)**	**(22,680)**	**(22,461)**	**(22,932)**	**(20,985)**	**(31,377)**	**(292,088)**
(922)	680304	680304 Interco Billing General O&M	-	-	-	-	92,261	-	-	-	-	-	9,394	-	101,655
		Other Billings	-	-	-	-	**92,261**	-	-	-	-	-	**9,394**	-	**101,655**
		Intercompany Billing	-	-	-	-	**92,261**	-	-	-	-	-	**9,394**	-	**101,655**
Allocation From AGSC	671417	671417 Allocated Employee Services	14,641	10,169	8,279	8,025	7,640	9,679	7,554	6,420	8,595	9,757	11,323	13,671	115,752
Allocation From AGSC	671522	671522 Allocated Financial Serv Pay	679	422	406	317	236	462	567	118	450	378	555	1,125	5,715
Allocation From AGSC	671008	671008 Allocated Corp Compliance	6,188	1,808	1,686	5,347	1,355	1,151	5,443	1,061	1,583	5,540	1,343	1,785	34,288
Allocation From AGSC	671412	671412 Allocated Bus Supt Facilities	16,531	16,671	18,665	16,059	15,880	16,856	13,136	16,004	22,115	17,037	16,850	17,315	203,118
Allocation From AGSC	671415	671415 Allocated Supply Chain Mgmt	6,317	4,790	5,274	4,067	3,830	4,551	4,926	4,294	3,662	4,692	4,480	6,683	57,567
Allocation From AGSC	671419	671419 Allocated Executive - Corp	4,927	4,758	39,582	4,127	2,635	2,466	2,727	2,820	4,515	3,125	3,810	8,129	83,621
Allocation From AGSC	671421	671421 Allocated Ext Relations - Corp	1,836	1,220	13,485	2,969	2,841	3,245	2,957	2,426	3,763	3,392	11,392	10,466	59,994
Allocation From AGSC	671422	671422 Allocated Financial Services	24,114	18,862	19,938	17,245	16,653	19,067	18,642	13,741	21,479	17,424	18,817	33,818	239,800
Allocation From AGSC	671424	671424 Allocated IS&T Base Serv -Corp	4,914	4,961	4,527	12,938	6,523	6,402	6,748	6,772	6,750	6,785	6,876	6,764	80,961
Allocation From AGSC	671425	671425 Allocated Internal Auditing	-	-	-	-	-	-	-	-	1	(1)	-	-	(0)
Allocation From AGSC	671427	671427 Allocated Legal	13,117	11,366	14,325	9,031	9,505	14,416	10,934	10,763	14,274	11,575	9,826	19,617	148,748
Allocation From AGSC	671429	671429 Allocated Other Corporate	2,215	3,811	4,213	3,316	3,479	6,314	4,032	3,518	5,735	4,386	8,712	10,089	59,820
Allocation From AGSC	671434	671434 Allocated Corp Communications	3,600	7,491	4,669	3,476	5,379	4,970	4,701	3,790	8,140	3,544	11,088	8,676	69,524
Allocation From AGSC	671456	671456 Allocated Misc Corporate	(8,383)	(1,831)	(2,139)	(2,768)	665	2,751	(9,028)	(3,341)	(724)	(962)	(4,473)	4,519	(25,713)
		Allocated Corporate	**90,695**	**84,498**	**132,909**	**84,150**	**76,621**	**92,329**	**73,339**	**68,387**	**100,337**	**86,672**	**100,599**	**142,657**	**1,133,195**
Allocation From AGSC	671040	671040 Allocated Remittance Srvs-NGAS	2,229	2,020	2,260	2,074	2,106	2,209	2,056	2,030	1,921	2,037	1,949	1,641	24,534
Allocation From AGSC	671003	671003 Allocated Executive - Dis Ops	1,912	2,740	7,530	1,063	1,023	1,154	1,515	1,052	2,328	1,202	1,336	2,971	25,826
Allocation From AGSC	671004	671004 Allocated Ext Relations-Dis Op	19,552	15,538	14,765	12,118	12,565	13,757	14,900	14,477	18,510	13,885	15,340	33,424	198,830
Allocation From AGSC	671005	671005 Allocated Call Center Mgt	16,978	15,971	29,896	9,992	10,329	11,885	12,272	7,434	14,324	11,860	11,856	12,640	165,437
Allocation From AGSC	671103	671103 Allocated Credit Collections	7,048	4,040	7,024	4,754	5,106	6,674	6,846	5,307	7,599	5,699	6,355	9,721	76,174
Allocation From AGSC	671105	671105 Allocated Emergency Response	4,736	5,802	4,128	3,158	12,352	8,060	6,505	6,095	6,973	6,298	7,075	11,203	82,385
Allocation From AGSC	671416	671416 Allocated Call Center	58,356	68,557	52,926	49,598	67,512	76,312	72,176	73,045	99,139	100,403	96,955	132,273	947,252
Allocation From AGSC	671418	671418 Allocated Engineering	36,549	24,765	29,741	19,486	21,642	26,572	23,548	21,926	30,313	23,508	25,070	42,335	325,455
Allocation From AGSC	671423	671423 Allocated Gas Supply	16,350	8,539	15,351	8,312	9,345	9,420	9,810	9,506	12,387	10,234	11,704	16,062	137,019
Allocation From AGSC	671430	671430 Allocated Rates & Regulatory	4,668	2,947	5,584	1,618	1,141	1,843	1,662	1,280	3,514	1,962	2,381	6,472	35,073
Allocation From AGSC	671446	671446 Allocated Engineering - SOPS	4,410	3,885	3,787	4,023	3,051	8,304	4,925	5,234	9,191	8,911	4,508	6,947	67,178
Allocation From AGSC	671448	671448 Allocated Executive - SOPS	12,572	10,419	29,966	6,363	7,265	8,795	7,170	12,614	18,264	12,114	14,415	26,574	166,532
Allocation From AGSC	671450	671450 Allocated Ext Relations-SOPS	1,556	1,467	1,220	963	898	994	1,046	861	1,418	1,080	1,225	1,596	14,323
Allocation From AGSC	671451	671451 Allocated Gas Supply - SOPS	8,998	5,284	5,991	3,668	4,905	7,749	7,356	6,024	12,091	8,075	10,140	16,146	96,427
Allocation From AGSC	672512	672512 Allocated Gas Supply AGLC CGC	2,278	2,097	1,774	3,321	3,949	-	-	-	-	-	-	-	13,419
Allocation From AGSC	672513	672513 Allocated Marketing - AGLC CGC	3,708	3,230	2,862	2,457	2,436	2,739	2,700	2,471	3,369	3,237	3,625	5,358	38,192
Allocation From AGSC	672515	672515 Allocated Rates & Reg - SOPS	3,937	2,534	12,045	1,751	1,634	3,114	2,200	2,000	3,809	2,500	3,237	5,873	44,633
Allocation From AGSC	672517	672517 Allocated Employee Serv DOPS	7,132	5,878	7,613	6,192	5,204	7,602	6,584	5,715	8,021	7,205	8,377	11,830	87,352
Allocation From AGSC	672518	672518 Allocated Employee Serv SOPS	815	322	186	34	57	(607)	0	(17)	386	96	173	(544)	902
Allocation From AGSC	672534	672534 Allocated Supply Chain Distro	899	869	924	913	870	1,002	963	741	1,006	893	926	2,349	12,356
Allocation From AGSC	672537	672537 Allocated Eng Stor Reg NonReg	238	128	(34)	127	144	56	142	156	125	108	126	188	1,503
Allocation From AGSC	672536	672536 Allocated Gas Supp Reg NonReg	10,355	9,122	14,019	9,048	7,455	4,903	7,446	6,979	11,530	8,591	9,590	13,197	112,235
Allocation From AGSC	671428	671428 Allocated Marketing	3,446	1,421	1,025	658	535	(28)	719	367	2,730	863	1,182	2,523	15,439
Allocation From AGSC	671104	671104 Allocated Cust Serv Ovhd	150	75	205	106	107	127	172	99	12	217	927	2,946	5,142
Allocation From AGSC	671459	671459 Allocated SOPS	-	39	-	-	-	-	-	-	-	-	-	-	39
		Allocated Distribution Ops	**228,869**	**197,690**	**250,787**	**151,800**	**181,629**	**202,636**	**192,712**	**185,394**	**268,959**	**230,978**	**238,474**	**363,726**	**2,693,656**
		AGSC Allocated	**319,565**	**282,188**	**383,697**	**235,950**	**258,250**	**294,966**	**266,051**	**253,781**	**369,297**	**317,650**	**339,073**	**506,384**	**3,826,851**
Allocation From AGSC	672549	672549 Direct Assigned Charge - SCS	13,377	17,796	12,247	16,001	12,311	16,855	27,892	18,012	11,319	12,893	52,906	11,727	223,336
Allocation From AGSC	671403	671403 Direct Assigned Chargeback	100,951	130,139	131,501	154,629	127,506	133,197	115,459	138,070	131,410	131,140	109,232	93,100	1,496,332
Allocation From AGSC	671409	671409 Direct Assign Bene Chargeback	17,786	43,541	16,865	35,289	27,204	31,603	28,274	31,759	20,968	27,528	21,745	15,036	317,598
Allocation From AGSC	671410	671410 Direct Assign - PCARD	699	-	2,216	210	-	-	443	-	-	656	-	144	4,369
		AGSC Direct Assigned Costs	**132,812**	**191,476**	**162,829**	**206,129**	**167,021**	**181,655**	**172,067**	**187,841**	**163,696**	**172,217**	**183,883**	**120,008**	**2,041,635**
Allocation From AGSC	671013	671013 AGSC DC Fleet Services	2,089	1,112	1,829	1,380	991	1,316	1,265	1,103	1,113	1,200	1,392	2,604	17,394
		AGSC Direct Charged Fleet Cost	**2,089**	**1,112**	**1,829**	**1,380**	**991**	**1,316**	**1,265**	**1,103**	**1,113**	**1,200**	**1,392**	**2,604**	**17,394**
Allocation From AGSC	671400	671400 IS&T Base Services - Corp	2,753	2,962	3,241	4,100	3,440	3,474	3,529	4,079	4,444	4,766	5,025	5,322	47,135
Allocation From AGSC	671401	671401 IS&T Projects - Corp	2,095	2,084	2,177	2,492	2,464	7,060	4,838	4,959	4,825	4,799	4,814	9,857	52,465
		IS&T Corporate	**4,848**	**5,046**	**5,418**	**6,591**	**5,904**	**10,534**	**8,367**	**9,038**	**9,270**	**9,565**	**9,839**	**15,179**	**99,600**
Allocation From AGSC	671007	671007 IS&T Projects - AGLC,CGC,VNG	19	19	19	19	19	19	19	19	19	19	19	(159)	46
Allocation From AGSC	672520	672520 IS&T Base Services - Dis Ops	(604)	(795)	(791)	81	106	146	415	493	435	310	447	1,773	2,015
Allocation From AGSC	672521	672521 IS&T Projects - Dis Ops	181	105	7	(84)	(502)	(340)	(1,092)	(241)	104	47	261	331	(1,224)
		IS&T Distribution Operations	**(404)**	**(671)**	**(766)**	**15**	**(378)**	**(175)**	**(658)**	**271**	**557**	**375**	**726**	**1,945**	**837**
		AGSC Direct Charged IS&T Costs	**4,443**	**4,375**	**4,652**	**6,607**	**5,526**	**10,360**	**7,709**	**9,309**	**9,827**	**9,940**	**10,565**	**17,125**	**100,437**
		AGSC Direct Charged Costs	**6,532**	**5,487**	**6,481**	**7,987**	**6,517**	**11,675**	**8,974**	**10,412**	**10,939**	**11,140**	**11,958**	**19,729**	**117,831**
		AGSC Allocated Costs	**458,909**	**479,151**	**553,007**	**450,066**	**431,789**	**488,296**	**447,092**	**452,034**	**543,932**	**501,008**	**534,914**	**646,120**	**5,986,317**
Allocation From SCS	672552	672552 Allocated Ext Relations - SCS	244	227	712	314	256	275	428	265	736	594	336	575	4,961
Allocation From SCS	672566	672566 Allocated Engineering - SCS	3,360	(2,005)	(152)	743	442	589	785	415	572	1,275	2,212	1,627	9,863
Allocation From SCS	672567	672567 Allocated Marketing - SCS	94	528	(37)	416	2,533	128	187	470	109	152	103	345	5,027
Allocation From SCS	672569	672569 Allocated IT Dist Ops - SCS	39,389	28,106	40,012	32,185	33,745	31,211	45,702	30,902	39,943	46,969	41,582	56,903	466,648
Allocation From SCS	672571	672571 Allocated IT Other - SCS	70	49	131	64	54	62	397	172	257	190	212	225	1,883
Allocation From SCS	672550	672550 Allocated Employee Svcs - SCS	5,860	5,812	12,501	8,731	3,772	12,802	(8,409)	10,047	11,637	10,989	4,178	(8,462)	69,459
Allocation From SCS	672562	672562 Allocated Fincl Serv Pay-SCS	(11)	-	-	-	-	-	-	-	-	-	-	-	(11)
Allocation From SCS	672551	672551 Allocated Executive - Corp - SCS	6,235	6,516	40,220	6,206	6,007	5,833	6,939	5,793	10,859	5,302	6,036	7,308	113,253
Allocation From SCS	672553	672553 Allocated Financial Svcs - SCS	15,194	9,961	18,398	19,690	12,327	13,569	19,958	14,994	20,191	14,154	15,256	22,286	195,978
Allocation From SCS	672554	672554 Allocated Internal Audit - SCS	2,131	1,549	3,035	1,567	614	1,249	2,343	1,347	1,672	1,422	1,557	1,795	20,281
Allocation From SCS	672555	672555 Alloc Investor Relations - SCS	249	415	398	252	201	175	332	142	294	244	251	320	3,273
Allocation From SCS	672556	672556 Allocated Legal - SCS	4,949	4,374	6,251	(483)	3,132	3,307	4,776	2,824	4,251	3,312	3,472	4,254	44,419
Allocation From SCS	672557	672557 Allocated Supply Chain Mgmt - SCS	2,205	2,657	3,876	2,443	2,297	2,269	(3,498)	1,409	2,115	1,902	1,882	2,739	22,296
Allocation From SCS	672558	672558 Alocated Infor Tech - SCS	53,177	43,695	56,997	62,228	47,179	59,772	69,443	41,929	60,481	48,732	57,626	59,248	660,507
Allocation From SCS	672559	672559 Allocated Corp Com - SCS	931	762	1,468	1,470	836	774	1,391	909	1,268	764	947	(3,379)	8,141
Allocation From SCS	672560	672560 Allocated Corp Compliance - SCS	84	1,093	893	627	530	525	836	490	579	558	577	605	7,398
Allocation From SCS	672561	672561 Allocated Other Corp - SCS	622	4,143	6,292	1,588	7,575	4,841	2,491	4,091	2,283	(2,731)	1,750	3,184	36,130
Allocation From SCS	672565	672565 Allocated Regulatory - SCS	0	621	293	205	61	254	96	14	150	292	374	685	3,047
Allocation From SCS	672568	672568 Allocated Call Center - SCS	(3)	-	-	-	-	-	-	-	-	-	122	-	118
Allocation From SCS	672570	672570 Allocated Facilities Mgmt SCS	290	416	382	250	210	239	250	374	346	403	343	373	3,876
		SCS Corporate Allocations	**135,071**	**108,919**	**191,670**	**138,498**	**121,771**	**137,874**	**144,447**	**116,587**	**157,743**	**134,523**	**138,816**	**150,632**	**1,676,549**
		Allocated Costs	**593,980**	**588,070**	**744,676**	**588,564**	**553,560**	**626,170**	**591,539**	**568,621**	**701,674**	**635,531**	**673,730**	**796,752**	**7,662,866**
403	425000	425000 Depreciation Expense	699,116	690,437	700,012	699,061	755,587	700,251	706,381	701,501	706,164	706,079	722,672	708,806	8,496,066
403	425003	425003 Depreciation Expense - Adj	(33,735)	-	-	27,500	(27,500)	-	-	-	7,473	7,473	(14,947)	-	(33,735)
		Depreciation Expense	**665,381**	**690,437**	**700,012**	**726,561**	**728,087**	**700,251**	**706,381**	**701,501**	**713,637**	**713,552**	**707,725**	**708,806**	**8,462,331**
		Depreciation and Amortization	**665,381**	**690,437**	**700,012**	**726,561**	**728,087**	**700,251**	**706,381**	**701,501**	**713,637**	**713,552**	**707,725**	**708,806**	**8,462,331**
408.1	427550	427550 Other Corporate Taxes	27,071	27,071	27,071	27,071	27,071	27,071	27,071	27,071	27,071	27,071	27,071	27,071	324,852
408.1	427101	427101 Gen Tax Expense- Property Tax	183,333	183,333	183,333	183,333	183,333	183,333	183,333	183,333	183,333	183,333	183,333	183,333	2,199,996
408.1	427102	427102 Gross Receipts Tax	42,519	42,519	42,519	42,519	42,519	42,519	42,519	42,519	42,519	42,519	42,519	42,519	510,228
408.1	427130	427130 Net Worth Tax	42,833	42,833	42,833	38,168	41,667	41,667	41,667	41,667	41,667	41,667	41,667	41,667	500,003
		Other Taxes	**295,756**	**295,756**	**295,756**	**291,091**	**294,590**	**294,590**	**294,590**	**294,590**	**294,590**	**294,590**	**294,590**	**294,590**	**3,535,079**

408.1	427100	427100 General Tax Expense-Payroll	27,955	19,885	23,525	26,095	21,904	21,021	23,759	20,626	21,947	22,316	23,735	26,733	279,502
408.1	427111	427111 GeneralTaxExpensePayroll-Capit	(4,356)	(2,135)	(2,724)	(2,915)	(2,557)	(3,070)	(3,116)	(2,749)	(2,122)	(2,426)	(2,238)	(3,145)	(33,554)
		Payroll Taxes	**23,598**	**17,751**	**20,801**	**23,180**	**19,347**	**17,950**	**20,644**	**17,876**	**19,825**	**19,891**	**21,497**	**23,588**	**245,948**
		Taxes Other Than Income	**319,354**	**313,597**	**316,557**	**314,271**	**313,937**	**312,540**	**315,234**	**312,466**	**314,415**	**314,481**	**316,087**	**318,178**	**3,781,027**
		Total Operating Expenses	**2,695,221**	**2,606,946**	**2,848,466**	**2,888,238**	**2,628,803**	**3,339,439**	**2,589,607**	**2,546,745**	**3,118,136**	**2,804,072**	**2,767,484**	**3,360,783**	**34,193,941**
		Operating Income	**2,027,645**	**1,776,348**	**881,664**	**84,993**	**(174,184)**	**(1,042,915)**	**(209,613)**	**(236,808)**	**(784,385)**	**100,240**	**1,597,697**	**1,920,963**	**5,941,647**
419	446200	446200 Interest and Dividend Income	-	-	4	-	-	2	-	-	2	-	-	2	9
419	446310	446310 Interest Income	978	978	978	978	978	978	978	978	978	978	-	-	9,784
431	467100	467100 Interest Income/Expense	-	-	-	-	-	-	17,578	-	-	-	-	-	17,578
		Interest Income	**978**	**978**	**982**	**978**	**978**	**980**	**18,556**	**978**	**980**	**978**	**-**	**2**	**27,370**
421	445005	445005 CIAC Gross Up	3,846	4,961	2,396	1,384	3,740	1,170	292,423	928	17,558	1,060	133,080	14,263	476,806
419.1	446300	446300 Allowance for Funds-Equity	37,260	34,340	28,053	(43,085)	24,605	27,280	25,425	32,756	37,127	42,177	46,649	47,839	340,428
926	447002	447002 Other Post Retire Ben-Ex Servi	8,804	8,803	42,320	19,976	19,976	19,976	19,976	19,976	19,976	19,976	19,976	19,976	239,708
926	447000	447000 Pensions-excludes Service Cost	23,886	23,887	16,039	37,697	37,697	37,697	37,697	37,697	37,697	37,697	37,697	37,697	403,080
926	447011	447011 Non-Service Cost Pension Allocated	16,438	27,781	5,669	22,039	21,923	21,847	21,454	21,397	21,392	21,478	21,447	21,618	244,482
926	447001	447001 Non-Qual Pen Plan-Ex ServCost	(1,507)	(1,508)	(1,960)	(1,658)	(1,658)	(1,658)	(1,658)	(1,658)	(1,658)	(1,658)	(1,658)	(1,658)	(19,897)
421	448090	448090 Misc Other Income	1,347	1,347	1,347	1,347	1,347	1,347	1,347	1,347	1,347	1,347	-	-	13,475
421	449500	449500 Misc Non-Operating Exp	-	-	-	-	-	-	-	-	-	-	-	(880)	(880)
		Other Income - Net	**90,074**	**99,612**	**93,865**	**37,699**	**107,630**	**107,658**	**396,663**	**112,442**	**133,438**	**122,076**	**257,190**	**138,854**	**1,697,202**
		Other Income	**91,052**	**100,590**	**94,847**	**38,676**	**108,608**	**108,638**	**415,219**	**113,420**	**134,418**	**123,054**	**257,190**	**138,856**	**1,724,572**
		Earnings b/f Interest & Taxes	**2,118,697**	**1,876,938**	**976,511**	**123,671**	**(65,575)**	**(934,276)**	**205,606**	**(123,387)**	**(649,967)**	**223,294**	**1,854,887**	**2,059,819**	**7,666,219**
430	467202	467202 Interest Affil Promissory Note	324,646	324,646	324,646	324,646	324,646	324,646	324,646	323,258	301,754	301,754	302,448	301,754	3,803,487
		Long Term Interest Affiliate	**324,646**	**324,646**	**324,646**	**324,646**	**324,646**	**324,646**	**324,646**	**323,258**	**301,754**	**301,754**	**302,448**	**301,754**	**3,803,487**
430	467201	467201 Interco Int-Non-Restrict Fund	41,002	17,220	14,374	14,374	11,991	11,357	3,534	3,626	1,351	1,902	3,396	3,396	127,524
		Short Term Interest Affiliate	**41,002**	**17,220**	**14,374**	**14,374**	**11,991**	**11,357**	**3,534**	**3,626**	**1,351**	**1,902**	**3,396**	**3,396**	**127,524**
		Intercompany Interest	**365,648**	**341,866**	**339,019**	**339,019**	**336,637**	**336,003**	**328,180**	**326,884**	**303,105**	**303,656**	**305,844**	**305,150**	**3,931,010**
431	468101	468101 Interest Exp-Other	9,451	15,641	33,273	15,698	15,043	21,009	15,775	4,920	7,237	5,245	5,941	7,357	156,591
431	468100	468100 Interest Exp-Customer Deposit	7,147	6,321	1,565	11,973	6,053	7,050	6,293	3,433	9,874	5,827	6,879	5,794	78,210
430	672511	672511 AGSC Alloc Cost of Capital	-	538	438	317	248	192	109	163	199	60	56	57	2,377
		Other Interest Expense	**16,598**	**22,500**	**35,276**	**27,987**	**21,344**	**28,251**	**22,176**	**8,517**	**17,311**	**11,133**	**12,876**	**13,208**	**237,177**
432	470100	470100 Allowance for Funds-Debt	(17,702)	(16,353)	(13,328)	20,471	(11,690)	(12,971)	(12,104)	(15,512)	(17,639)	(20,038)	(22,163)	(22,729)	(161,760)
		Allowance for Funds - Debt	**(17,702)**	**(16,353)**	**(13,328)**	**20,471**	**(11,690)**	**(12,971)**	**(12,104)**	**(15,512)**	**(17,639)**	**(20,038)**	**(22,163)**	**(22,729)**	**(161,760)**
		Interest and Stock	**364,544**	**348,013**	**360,967**	**387,478**	**346,291**	**351,283**	**338,252**	**319,888**	**302,776**	**294,751**	**296,556**	**295,630**	**4,006,430**
		Earnings Before Taxes	**1,754,153**	**1,528,925**	**615,544**	**(263,807)**	**(411,866)**	**(1,285,559)**	**(132,645)**	**(443,275)**	**(952,743)**	**(71,456)**	**1,558,331**	**1,764,190**	**3,659,790**
409.1	427200	427200 Federal Income Tax	315,046	262,533	(70,172)	(93,040)	(131,936)	(257,756)	(64,731)	(251,161)	957,167	(54,614)	271,728	(40,078)	842,986
409.1	427400	427400 State Income Tax	80,757	63,373	(45,451)	(53,898)	(66,774)	(108,426)	(44,526)	(106,243)	183,290	(38,654)	69,378	(39,448)	(106,622)
410.1	427500	427500 Deferred FIT - Property	19,299	19,299	27,428	18,243	25,775	22,008	22,009	22,007	(1,225,235)	27,040	21,650	399,735	(600,742)
410.1	427510	427510 Deferred FIT - Other	(67,128)	(59,071)	81,022	(59,250)	(49,401)	(95,670)	(62,537)	62,955	3,577	(126,299)	(132,682)	(136,298)	(640,762)
410.1	427520	427520 Deferred SIT - Property	40,820	40,820	43,861	41,834	41,834	41,834	41,834	41,834	(22,226)	39,733	39,733	163,127	555,038
410.1	427530	427530 Deferred SIT - Other	(8,926)	(6,259)	40,118	(6,318)	(3,058)	(18,375)	(7,407)	34,137	(246,044)	(7,163)	(9,270)	(10,494)	(249,059)
		Income Tax Expense	**379,868**	**320,695**	**76,806**	**(152,429)**	**(183,560)**	**(416,385)**	**(115,358)**	**(196,471)**	**(349,471)**	**(159,957)**	**260,557**	**336,544**	**(199,161)**
		Net Income from Continuing Operations	**1,374,285**	**1,208,230**	**538,738**	**(111,378)**	**(228,306)**	**(869,174)**	**(17,287)**	**(246,804)**	**(603,272)**	**88,591**	**1,297,774**	**1,427,646**	**3,858,951**

Chattanooga Gas Company
Annual Review Mechanism ("ARM")
Chattanooga Gas Company - Income Statement - FERC vs Actual
Twelve Months Ending December 31, 2020
Schedule 19.1a

Statement of Income 2020-12-31 Chattanooga Gas Company FERC vs ACTUAL		Column F GL8 2020-12-31 FERC	Column G GL8 2020-12-31 ACTUAL
Utility Operating Income			
480	Residential Sales	31,602,019.40	31,602,019.40
481	Commercial & Industrial Sales	25,957,154.11	25,957,154.11
482	Other Sales to Public Authorities	-	-
483	Sales for Resale	-	-
484	Interdepartmental Sales		
	Total Gas Service Revenues	57,559,173.51	57,559,173.51
487	Forfeited Discounts	485,319.29	485,319.29
488	Misc. Service Revenues	2,561,239.97	2,561,239.97
489	Rev. from Trans of Gas of Others	9,026,082.54	9,026,082.54
492	Incidental Gasoline and Oil Sales	-	-
493	Rent from Gas Property	-	-
495	Other Gas Revenues	-	-
	Total Other Operating Revenues	12,072,641.80	12,072,641.80
400	TOTAL Gas Operating Revenues	70,086,069.80	70,086,069.80
Utility Operating Expenses			
401	Operation Expenses	47,814,448.07	41,043,770.27
402	Maintenance Expenses	3,020,334.41	2,927,054.86
403	Depreciation Expense	9,049,089.94	8,462,331.48
404-405	Amort. & Depl. of Utility Plant	-	-
406	Amort. of Utility Plant Acq. Adj.	-	-
407.1	Amort. of Property Losses, Unrecovered Plant and Regulatory Study Costs		
407.2	Amort. of Conversion Expenses	-	-
407.3	Regulatory Debits	-	-
407.4	(Less) Regulatory Credits		
408.1	Taxes Other Than Income Taxes	3,976,308.42	3,781,027.30
409.1	Income Taxes - Federal	758,011.00	758,011.00
409.2	Income taxes on other income-Fe	(453,146.51)	(458,519.27)
409.1	Income Taxes - Federal	304,864.49	299,491.73
409.1	Income Taxes - Other	316,043.00	316,043.00
409.2	Income taxes on other income-oth	(128,047.68)	(129,565.88)
409.1	Income Taxes - Other	187,995.32	186,477.12
410.1	Provision for Deferred Income Taxes	(1,273,216.00)	(1,273,216.00)
411.1	(Less) Provision for Deferred Income Taxes-Cr.		
411.4	Investment Tax Credit Adj. - Net	-	-
411.6	(Less) Gains from Disp. of Utility Plant		
411.7	Losses from Disp. of Utility Plant		
411.8	(Less) Gains from Disposition of Allowances		
411.9	Losses from Disposition of Allowances		
	Total Utility Operating Expenses	63,079,825.65	55,426,937.76
	Allocated Costs	-	7,662,865.87
Net Operating Income (Loss)		7,006,244.15	6,996,266.17
Other Income (Deductions)			
	Nonutility Operating Income		
415	Mdsing, jobbi Revenues From Merchandising, Ji	-	-
416	Costs & Exps (Less) Costs and Exp. of Merchan	-	-
417	Revenues From Nonutility Operations (417)		
417.1	(Less) Expenses of Nonutility Operations (417.1)		
418	Nonoperating Nonoperating Rental Income (418	-	-
418.1	Equity earnin Equity in Earnings of Subsidiary C	-	-
419	Interest and Dividend Income (419)	9,792.02	9,792.02
419.1	Allowance for Other Funds Used During Constr.	340,427.83	340,427.83
421	Miscellaneous Nonoperating Income (421)	1,089,401.09	1,089,401.09
421.1	Gain on Disposition of Property (421.1)	(16,805.96)	-
415-421.1	Other Income	1,422,814.98	1,439,620.94
	Other deductions		
	Loss on Disposition of Property (421.2)		
425	Miscellaneous Amortization		
426.1-426.5	Miscellaneous Income Deductions	(62.98)	-
	Total Other Income Deductions	(62.98)	-
	Taxes Applic. to Other Income and Deductions		
	Total basis for income tax	1,422,752.00	1,439,620.94
408.2	Taxes Other Than Income Taxes	-	-
409.2	Income Taxes Fed Other Inc. and Ded.(409.2)	-	-
409.2	Income Taxes-Federal (409.2)	(453,146.51)	(458,519.27)
409.2	Total Income Taxes-Federal (409.2)	(453,146.51)	(458,519.27)
409.2	Income Taxes-Other (409.2)	(128,047.68)	(129,565.88)
	Provision for Deferred Inc. Taxes (410.2)		
	(Less) Provision for Deferred Income Taxes-Cr. (411.2)		
	Investment Tax Credit Adj.-Net (411.5)		
	(Less) Investment Tax Credits (420)		
409.2	Total Taxes on Other Inc. and Ded.	(581,194.19)	(588,085.15)
	Net Other Income (Deductions)	841,557.81	851,535.79
Interest Charges			
427	Interest on Long-Term Debt	-	-
428	Amort. of Debt Disc. and Expense	-	-
428.1	Amortization of Loss on Reacquired Debt	-	-
429	(Less) Amort. of Premium on Debt-Credit (429)		
429.1	(Less) Amortization of Gain on Reacquired Debt	-	-
430	Interest on Debt to Assoc. Companies	3,933,387.06	3,933,387.06
431	Other Interest Expense	217,223.03	217,223.03
432	(Less) Allow. for Borrowed Funds Used Durin	(161,759.57)	(161,759.57)
	Net Interest Charges	3,988,850.52	3,988,850.52
	Income Before Extraordinary Items		
	Extraordinary Items		
	Extraordinary Income (434)		
	(Less) Extraordinary Deductions (435)		
	Net Extraordinary Items		
	Income Taxes-Federal and Other (409.3)		
	Extraordinary Items After Taxes		
Net Income (Loss)		3,858,951.44	3,858,951.44

Exhibit GT-1
Chattanooga Gas Company
Annual Review Mechanism ("ARM"
AGL Services Company - Income Statemen
Twelve Months Ending December 31, 202
Schedule 2

	Total Project Elemen	Total Project Elemen	Total Project Elemen	Total Project Elemen	Total Project Elemen	Total Project Elemen	Total Project Elemen	Total Project Elemen	Total Project Elemen	Total Project Elemen	Total Project Elemen	Total Project Elemen	
	Total Plan	Total Plan	Total Plan	Total Plan	Total Plan	Total Plan	Total Plan	Total Plan	Total Plan	Total Plan	Total Plan	Total Plan	
	FY20	FY20	FY20	FY20	FY20	FY20	FY20	FY20	FY20	FY20	FY20	FY20	
	January	February	March	April	May	June	July	August	Septembe	October	Novembe	December	
	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	
	Final	Final	Final	Final	Final	Final	Final	Final	Final	Final	Final	Final	
	AGL Services Compan	AGL Services Compan	AGL Services Compan	AGL Services Compan	AGL Services Compan	AGL Services Compan	AGL Services Compan	AGL Services Compan	AGL Services Compan	AGL Services Compan	AGL Services Compan	AGL Services Compan	12 Month Tota
600001 Pay LNG Supervision and E	15,96	7,321	22,151	15,382	11,037	4,525	11,825	8,957	4,625	24,541	7,125	4,680	138,142
600002 Pay-LNG Operation and La	117,02	95,646	104,443	112,346	118,016	106,690	139,820	117,795	122,519	108,437	98,246	143,476	1,384,468
600007 Pay-LNG Maint. Purification	97	805	227	5,088	2,056	2,200	550	3,748	663	1,390	6,841	5,647	29,315
600008 Pay-LNGMaint. Liquefaction	1,094	494	7,373	24,086	2,671	11,973	3,174	7,379	1,947	2,406	6,058	3,668	72,323
600009 Pay-LNG Maint. of Vaporizing	4,779	4,809	7,799	(928)	(110)	-	1,554	2,786	348	1,736	11,685	14,747	49,205
600010 Pay-LNG Maint. of Comp. Equ	5,159	9,976	22,238	(1,146)	12,764	(2,692)	1,721	2,286	1,287	1,455	(322)	3,998	56,726
600011 Pay-LNG Maint. of Other Equ	53,446	45,375	35,773	39,271	35,654	50,527	60,043	45,056	49,005	56,382	47,121	38,891	556,557
600030 Pay-Inspect Cathodic Prot.	5,535	7,066	6,936	6,090	6,035	(267)	-	-	-	-	-	-	31,396
600034 Pay-Perform Em. Valve In	5,872	315	4,238	2,651	5,151	(1,108)	4,663	4,723	3,996	7,043	6,890	5,758	50,190
600038 Pay-Regulator Stat. Inspe	-	-	-	-	327	-	-	-	-	-	-	-	327
600039 Pay-City Gate Statio	558	2,595	(300)	(225)	-	555	1,285	1,346	1,028	1,671	406	4,986	13,907
600062 Pay-Repair Damage Mair	-	-	-	-	-	-	-	-	-	-	511	-	511
600063 Pay-Maintain Compressor St.	-	-	13,005	14,476	15,858	11,360	16,708	12,253	14,379	16,825	16,947	10,259	142,071
600064 Pay-Maintain Regulator Sta	-	-	-	-	817	-	-	-	-	-	-	-	817
600085 Pay-OandM Propane Peaking Fa	41,261	36,181	16,893	15,059	19,248	20,133	23,282	20,648	18,106	20,144	15,023	28,855	274,830
600092 Pay-Customer Accoun	69	108	51	(29)	305	(61)	41	261	730	(223)	-	-	1,252
600020 Pay-Distribution Superv and E	-	-	-	2,056	(601)	145	-	-	-	-	-	-	1,600
600045 Pay-Investigate Lea	-	-	-	-	163	-	-	-	-	-	-	-	163
600113 Payroll Expense-V-For	810	-	-	-	-	-	-	-	-	-	-	-	810
600116 VNG Non-Productive time-Sala	10,221	749	1,823	285	2,783	8,090	8,979	766	7,565	3,441	3,929	22,015	70,655
600122 Pay-Operational Trainir	15,860	17,780	25,663	21,727	27,691	18,453	21,536	27,011	34,273	40,837	51,996	37,541	340,372
600174 Software Expense-Pay	-	152	(51)	-	-	-	-	-	-	-	-	-	101
600026 Pay-Perform Survey-Bus. D	-	-	-	-	-	-	-	-	-	-	782	-	782
600119 Vacation Pay Accru	(88,644)	(82,925)	(88,983)	(84,146)	(88,644)	(85,785)	(88,644)	(88,644)	(85,785)	(86,951)	(84,334)	2,313,896	1,360,405
600120 Pay-AandG Salar	8,438,50	7,489,42	8,377,48	8,173,78	7,829,41	8,295,60	8,787,53	8,034,76	8,441,06	8,358,29	8,038,31	9,338,18	99,602,38
600121 Pay-Operate Facilitie	1,133	1,802	1,083	194	1,510	863	2,084	1,778	1,946	1,838	1,186	1,698	17,111
600115 VNG-Non-productive time-Uni	3,207	1,142	1,058	3,764	(577)	5,812	6,061	4,973	4,506	2,401	3,867	10,696	46,916
600117 Pay-Pivotal Virginia Propa	-	-	9,195	6,090	8,175	4,889	7,586	6,133	5,596	6,516	5,969	5,572	65,725
600123 Pay-Safety TrainingandReg Com	(323)	339	571	1,380	(269)	525	6	47	11,090	234	1,174	3,091	17,866
600132 Pay-Maintain Facilitie	5,796	(1,349)	-	-	-	-	-	-	-	5,128	4,551	2,904	17,131
600133 Pay-Stores Operatio	1,358	886	761	2,856	2,310	2,645	294	1,422	1,571	748	1,347	1,069	17,268
600160 Pay-Compr Sta Op	-	-	1,057	-	-	-	-	-	-	-	-	502	1,559
600201 Pay-Telecommutin	29,506	38,653	75,547	135,030	78,328	78,828	66,727	67,067	59,223	72,575	65,873	48,828	816,185
Fixed Compensation	**8,668,29**	**7,677,44**	**8,646,03**	**8,495,15**	**8,090,11**	**8,533,91**	**9,076,83**	**8,282,56**	**8,699,69**	**8,646,87**	**8,311,19**	**12,050,96**	**105,179,86**
670461 LTI and Stock P/R Tax	-	125,982	-	33,888	-	-	-	-	-	-	-	-	159,870
670591 LTI Awards - Oth	251,35	239,191	7,923,54	407,010	377,126	364,968	284,813	381,092	574,321	345,863	331,038	745,243	12,225,55
LTI Awards	**251,35**	**365,173**	**7,923,54**	**440,898**	**377,126**	**364,968**	**284,813**	**381,092**	**574,321**	**345,863**	**331,038**	**745,243**	**12,385,42**
670580 Service Award	-	187	317	-	-	166	-	-	120	-	211	-	1,002
670590 AIP Bonu	4,751,27	4,337,34	2,763,55	1,784,69	1,487,48	2,637,55	1,910,32	1,611,52	5,451,57	2,643,41	4,524,35	5,546,43	39,449,55
670594 Other/Sales Bonus	290,85	(249,629)	108,137	24,358	34,944	73,754	20,651	16,496	47,171	71,476	30,158	475,906	944,272
Bonus	**5,042,13**	**4,087,90**	**2,872,01**	**1,809,05**	**1,522,42**	**2,711,47**	**1,930,97**	**1,628,02**	**5,498,86**	**2,714,89**	**4,554,72**	**6,022,34**	**40,394,83**
Variable Compensation	**5,293,47**	**4,453,08**	**10,795,56**	**2,249,95**	**1,899,55**	**3,076,43**	**2,215,79**	**2,009,11**	**6,073,18**	**3,060,75**	**4,885,75**	**6,767,58**	**52,780,25**
Payroll Expense	**13,961,77**	**12,130,52**	**19,441,59**	**10,745,10**	**9,989,67**	**11,610,35**	**11,292,62**	**10,291,67**	**14,772,87**	**11,707,63**	**13,196,95**	**18,818,54**	**157,959,32**

Cash on Hand Beginning of Period		(38,138)	(39,600)	(44,700)	(12,700)	(14,100)	(9,871)	(14,000)	(14,000)	(2,700)	(4,071)	(3,871)	(156,251)
Rent Collections													
Other Income/Expenses	214,217	210,000	210,000	210,000	210,000	210,000	200,000	208,700	208,700	200,700	200,000	200,000	2,160,316
Allocated to PC/LLC, Inc.	207,617	210,000	210,000	210,000	210,000	210,000	200,000	208,700	208,700	200,700	200,000	200,000	2,160,316
Payroll	(16,000)	(16,000)	(16,000)	(16,000)	(16,000)	(16,000)	(16,000)	(16,000)	(16,000)	(16,000)	(16,000)	(16,000)	(192,000)
Payroll Taxes	(1,224)	(1,224)	(1,224)	(1,224)	(1,224)	(1,224)	(1,224)	(1,224)	(1,224)	(1,224)	(1,224)	(1,224)	(14,688)
Employee Health Costs	(600)	(600)	(600)	(600)	(600)	(600)	(600)	(600)	(600)	(600)	(600)	(600)	(7,200)
Accounts Payable - Vendors	192,793	192,176	192,176	192,176	192,176	192,176	182,176	191,876	191,876	183,876	183,276	183,276	2,182,316
Accounts Payable - Vendors - Prior	38,559	38,435	38,435	38,435	38,435	38,435	36,435	38,375	38,375	36,775	36,655	36,655	436,463
Accounts Payable - Vendors - Current	154,234	153,741	153,741	153,741	153,741	153,741	145,741	153,501	153,501	147,101	146,621	146,621	1,745,853
Accounts Payable - Vendors - Total	192,793	192,176	192,176	192,176	192,176	192,176	182,176	191,876	191,876	183,876	183,276	183,276	2,182,316
Net Cash Flow	(39,600)	(44,700)	(47,700)	(12,700)	(14,100)	(9,871)	(14,000)	(14,000)	(2,700)	(4,071)	(3,871)	(3,871)	(156,251)
Cash on Hand End of Period	(38,138)	(39,600)	(44,700)	(12,700)	(14,100)	(9,871)	(14,000)	(14,000)	(2,700)	(4,071)	(3,871)	(3,871)	(156,251)

Exhibit GT-1
Chattanooga Gas Company
Annual Review Mechanism ("ARM"
AGL Services Company - Income Statement - FERC
Twelve Months Ending December 31, 202
Schedule 20.1

FERC Acct	GL Acct		Total Project Elemen / Total Plan / FY20 / January / Actual / Final / AGL Services Compan	Total Project Elemen / Total Plan / FY20 / February / Actual / Final / AGL Services Compan	Total Project Elemen / Total Plan / FY20 / March / Actual / Final / AGL Services Compan	Total Project Elemen / Total Plan / FY20 / April / Actual / Final / AGL Services Compan	Total Project Elemen / Total Plan / FY20 / May / Actual / Final / AGL Services Compan	Total Project Elemen / Total Plan / FY20 / June / Actual / Final / AGL Services Compan	Total Project Elemen / Total Plan / FY20 / July / Actual / Final / AGL Services Compan	Total Project Elemen / Total Plan / FY20 / August / Actual / Final / AGL Services Compan	Total Project Elemen / Total Plan / FY20 / Septembe / Actual / Final / AGL Services Compan	Total Project Elemen / Total Plan / FY20 / October / Actual / Final / AGL Services Compan	Total Project Elemen / Total Plan / FY20 / Novembe / Actual / Final / AGL Services Compan	Total Project Elemen / Total Plan / FY20 / December / Actual / Final / AGL Services Compan	12 Month Tota
840	600001	600001 Pay LNG Supervision and E	15,964	7,321	22,151	15,382	11,037	4,529	11,825	8,957	4,626	24,541	7,125	4,680	138,142
841	600002	600002 Pay-LNG Operation and Lal	117,022	95,646	104,442	112,346	118,016	106,693	139,820	117,795	122,516	108,437	98,246	143,476	1,384,466
843.4	600007	600007 Pay-LNG Maint. Purification	97	805	227	5,088	2,059	2,200	550	3,748	663	1,390	6,841	5,647	29,315
843.5	600008	600008 Pay-LNGMaint. Liquefaction	1,094	494	7,372	24,086	2,671	11,973	3,174	7,379	1,947	2,409	6,058	3,668	72,323
843.6	600009	600009 Pay-LNG Maint. of Vaporizing	4,779	4,809	7,796	(928)	(110)	-	1,554	2,786	348	1,736	11,685	14,747	49,205
843.7	600010	600010 Pay-LNG Maint. of Comp. Eq	5,158	9,976	22,238	(1,146)	12,764	(2,692)	1,721	2,286	1,287	1,455	(322)	3,998	56,726
843.9	600011	600011 Pay-LNG Maint. of Other Equ	53,446	45,375	35,773	39,271	35,654	50,527	60,043	45,056	49,005	56,382	47,129	38,891	556,557
874	600030	600030 Pay-Inspect Cathodic Prot.	5,535	7,066	6,936	6,090	6,035	(267)	-	-	-	-	-	-	31,395
874	600034	600034 Pay-Perform Em. Valve In	5,872	315	4,238	2,651	5,151	(1,108)	4,663	4,723	3,998	7,042	6,896	5,758	50,190
875	600038	600038 Pay-Regulator Stat. Inspe	-	-	-	-	327	-	-	-	-	-	-	-	327
877	600039	600039 Pay-City Gate Statio	558	2,595	(300)	(225)	-	555	1,285	1,346	1,028	1,671	408	4,986	13,907
887	600062	600062 Pay-Repair Damage Mai	-	-	-	-	-	-	-	-	-	-	511	-	511
888	600063	600063 Pay-Maintain Compressor St.	-	-	13,005	14,478	15,858	11,360	16,708	12,253	14,379	16,825	16,947	10,259	142,071
889	600064	600064 Pay-Maintain Regulator Sta	-	-	-	-	817	-	-	-	-	-	-	-	817
841	600085	600085 Pay-OandM Propane Peaking Fa	41,261	36,181	16,893	15,059	19,248	20,133	23,282	20,648	18,106	20,144	15,022	28,855	274,830
905	600092	600092 Pay-Customer Accour	69	108	51	(29)	305	(61)	41	261	730	(223)	-	-	1,253
870	600020	600020 Pay-Distribution Superv and E	-	-	-	2,056	(601)	145	-	-	-	-	-	-	1,600
879	600045	600045 Pay-Investigate Lea	-	-	-	-	163	-	-	-	-	-	-	-	163
920	600113	600113 Payroll Expense-V-For	810	-	-	-	-	-	-	-	-	-	-	-	810
920	600116	600116 VNG Non-Productive time-Sala	10,228	749	1,823	285	2,783	8,090	8,979	766	7,565	3,441	3,926	22,015	70,655
920	600122	600122 Pay-Operational Trainir	15,866	17,780	25,663	21,721	27,691	18,457	21,536	27,011	34,273	40,837	51,996	37,541	340,372
920	600174	600174 Software Expense-Payı	-	152	(51)	-	-	-	-	-	-	-	-	-	101
874	600026	600026 Pay-Perform Survey-Bus. D	-	-	-	-	-	-	-	-	-	-	782	-	782
920	600119	600119 Vacation Pay Accru	(88,644)	(82,925)	(88,983)	(84,146)	(88,644)	(85,785)	(88,644)	(88,644)	(85,785)	(86,951)	(84,334)	2,313,896	1,360,405
920	600120	600120 Pay-AandG Salari	8,438,508	7,489,426	8,377,48	8,173,78	7,829,417	8,295,60	8,787,534	8,034,76	8,441,06	8,358,293	8,038,31	9,338,18	99,602,384
920	600121	600121 Pay-Operate Facilitie	1,133	1,802	1,083	194	1,510	863	2,084	1,778	1,940	1,838	1,186	1,698	17,111
920	600115	600115 VNG-Non-productive time-Uni	3,207	1,142	1,058	3,764	(577)	5,812	6,061	4,973	4,505	2,401	3,867	10,695	46,916
920	600117	600117 Pay-Pivotal Virginia Propa	-	-	9,195	6,090	8,175	4,889	7,586	6,132	5,596	6,519	5,966	5,573	65,725
920	600123	600123 Pay-Safety TrainingandReg Com	(323)	339	571	1,380	(269)	525	6	47	11,090	234	1,174	3,091	17,866
932	600132	600132 Pay-Maintain Facilitie	5,796	(1,249)	-	-	-	-	-	-	-	5,128	4,551	2,904	17,131
932	600133	600133 Pay-Stores Operatio	1,358	886	761	2,856	2,310	2,645	294	1,422	1,571	748	1,347	1,066	17,266
818	600160	600160 Pay-Compr Sta Op	-	-	1,057	-	-	-	-	-	-	-	-	502	1,559
920	600201	600201 Pay-Telecommut	29,506	38,652	75,547	135,030	78,328	78,828	66,727	67,067	59,222	72,575	65,873	48,826	816,185
		Fixed Compensation	**8,668,29**	**7,677,44**	**8,646,03**	**8,495,15**	**8,090,11**	**8,533,91**	**9,076,83**	**8,282,56**	**8,699,69**	**8,646,87**	**8,311,19**	**12,050,96**	**105,179,06**
408.1	670461	670461 LTI and Stock P/R Tax	-	125,982	-	33,888	-	-	-	-	-	-	-	-	159,870
920	670591	670591 LTI Awards - Oth	251,351	239,191	7,923,546	407,010	377,126	364,960	284,813	381,092	574,32	345,863	331,035	745,243	12,225,555
		LTI Awards	**251,351**	**365,173**	**7,923,546**	**440,898**	**377,126**	**364,960**	**284,813**	**381,092**	**574,32**	**345,863**	**331,035**	**745,243**	**12,385,424**
920	670560	670560 Service Award	-	187	317	-	-	166	-	-	120	-	211	-	1,002
920	670590	670590 AIP Bonu	4,751,274	4,337,346	2,763,553	1,784,696	1,487,484	2,637,558	1,910,326	1,611,528	5,451,576	2,643,419	4,524,357	5,546,430	39,449,558
920	670594	670594 Other/Sales Bonus	290,850	(249,629)	108,137	24,358	34,944	73,754	20,651	16,498	47,171	71,476	30,158	475,906	944,273
		Bonus	**5,042,124**	**4,087,903**	**2,872,01**	**1,809,05**	**1,522,428**	**2,711,471**	**1,930,977**	**1,628,026**	**5,498,86**	**2,714,894**	**4,554,724**	**6,022,346**	**40,394,83**
		Variable Compensation	**5,293,475**	**4,453,086**	**10,795,59**	**2,249,95**	**1,899,554**	**3,076,431**	**2,215,79**	**2,009,11**	**6,073,18**	**3,060,757**	**4,885,75**	**6,767,58**	**52,780,25**
		Payroll Expense	**13,961,77**	**12,130,52**	**19,441,59**	**10,745,10**	**9,989,671**	**11,610,35**	**11,292,62**	**10,291,67**	**14,772,87**	**11,707,63**	**13,196,95**	**18,818,54**	**157,959,32**
930.2	670041	670041 Fleet-Employee Stipend P	645	645	645	645	645	645	645	645	645	1,290	1,290	1,290	9,675
930.2	670140	670140 Fleet Fuel Expens	11,957	14,280	11,229	10,004	9,736	10,169	11,587	12,885	10,350	11,658	9,539	10,731	134,126

Tesla 10-K/FD 8-K 2-2

SUMMARY OF CAPITAL STOCK (QUARTERLY) (IN THOUSANDS, EXCEPT PER SHARE DATA)

2017	2017Q3	Automotive leasing revenue	1,006,000	1,010,000	1,011,000	1,011,000	1,005,000	1,014,000	1,020,000	1,025,000	1,032,000	1,040,000	1,048,000	1,056,000	12,320,000
		Energy generation and storage revenue	249,000	272,000	314,000	314,000	319,000	325,000	331,000	338,000	345,000	352,000	359,000	366,000	3,984,000
		Total cost of revenues	1,255,000	1,282,000	1,325,000	1,325,000	1,324,000	1,339,000	1,351,000	1,363,000	1,377,000	1,392,000	1,407,000	1,422,000	16,304,000
		Operating Expenses	1,000,000	1,100,000	1,200,000	1,300,000	1,400,000	1,500,000	1,600,000	1,700,000	1,800,000	1,900,000	2,000,000	2,100,000	18,600,000
2017	2017Q3	Net loss	(1,000,000)	(1,000,000)	(1,000,000)	(1,000,000)	(1,000,000)	(1,000,000)	(1,000,000)	(1,000,000)	(1,000,000)	(1,000,000)	(1,000,000)	(1,000,000)	(12,000,000)
2017	2017Q3	EPS Basic GAAP	(0.01)	(0.01)	(0.01)	(0.01)	(0.01)	(0.01)	(0.01)	(0.01)	(0.01)	(0.01)	(0.01)	(0.01)	(0.01)
2017	2017Q3	EPS Diluted GAAP	(0.01)	(0.01)	(0.01)	(0.01)	(0.01)	(0.01)	(0.01)	(0.01)	(0.01)	(0.01)	(0.01)	(0.01)	(0.01)
2017	2017Q3	EPS Basic Non-GAAP - Group A	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01
2017	2017Q3	EPS Diluted Non-GAAP - Group A	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01
		Income Tax Expense	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	1,200,000
		Income from Operations	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	1,200,000
		Net Income from Continuing Operations	(1,000,000)	(1,000,000)	(1,000,000)	(1,000,000)	(1,000,000)	(1,000,000)	(1,000,000)	(1,000,000)	(1,000,000)	(1,000,000)	(1,000,000)	(1,000,000)	(12,000,000)

Exhibit GT-1

Chattanooga Gas Company
Annual Review Mechanism ("ARM"]
Capital Expenditures by Category
Twelve Months Ending December 31, 2020
Schedule 22

Line No.	Description	January	February	March	April	May	June	July	August	September	October	November	December	Total
	Capital Expenditures Classified as:													
1	A - Safety	1,833.00	11,833.00	51,833.00	152,846.00	256,833.00	301,833.00	660,788.00	296,833.00	271,833.00	146,833.00	51,833.00	315,792.00	2,520,923
2	B - Regulatory	28,916.00	-	215,000.00	540,000.00	555,000.00	530,000.00	193,107.00	60,000.00	30,000.00	20,000.00	15,000.00	133,107.00	2,320,130
3	C - Reliability/Integrity	351,232.82	319,112.09	1,123,242.10	1,786,007.89	3,101,690.15	2,965,474.88	3,174,811.95	3,254,135.31	2,416,580.44	1,921,120.55	1,325,467.60	1,163,752.71	22,902,629
4	D - Obsolescence/Upgrades	25,224.44	19,863.44	49,863.44	27,827.44	29,863.44	29,863.44	29,863.44	29,863.44	29,863.44	19,863.44	19,863.44	19,863.44	331,686
5	E - Productivity	250,770.68	289,442.94	431,155.71	619,624.96	452,943.21	429,255.28	373,574.69	357,001.43	359,911.17	328,723.02	251,671.57	190,849.10	4,334,924
6	F - Business Projects/Programs	137,837.33	128,888.77	190,289.02	242,549.19	280,693.22	285,091.27	264,506.27	263,640.31	231,261.72	203,162.75	193,085.76	237,471.70	2,658,477
7	**Total Expenditures**	795,814.28	769,140.24	2,061,383.27	3,368,855.48	4,677,023.03	4,541,517.87	4,696,651.34	4,261,473.50	3,339,449.78	2,639,702.77	1,856,921.37	2,060,835.96	35,068,769

* Please see Schedule 14.1 for monthly plant additions by plant account for the historic base period.

Exhibit GT-1

Chattanooga Gas Company
Annual Review Mechanism ("ARM")
Allocated Cost Adjustment
Twelve Months Ending December 31, 2020

Line No.	Description		January	February	March	April	May	June	July	August	September	October	November	December	Total
	AGSC Allocated Factor														
1	Allocated Costs	a/	593,980	588,070	744,676	588,564	553,560	626,170	591,539	568,621	701,674	635,531	673,730	796,752	7,662,866
2	447011 Non-Service Cost Pension Allocated	a/	(16,438)	(27,781)	(5,669)	(22,039)	(21,923)	(21,847)	(21,454)	(21,397)	(21,392)	(21,478)	(21,447)	(21,618)	(244,482)
3			577,541.95	560,288.58	739,007.02	566,524.73	531,636.80	604,322.50	570,084.97	547,223.77	680,282.87	614,053.90	652,283.11	775,133.32	7,418,384
	Total Amount Subject to Allocation AGSC														
4	Allocated Costs	b/	27,366,612	23,801,092	36,068,906	23,860,502	21,409,843	25,962,855	24,144,265	21,857,151	29,880,550	25,437,658	27,332,985	33,657,702	320,780,122
5	447011 Non-Service Cost Pension Allocated	b/	(1,099,983)	(1,858,759)	(365,119)	(1,419,703)	(1,424,898)	(1,424,124)	(1,414,591)	(1,414,591)	(1,414,591)	(1,421,917)	(1,421,917)	(1,421,917)	(16,102,110)
6			26,266,628	21,942,332	35,703,786	22,440,800	19,984,946	24,538,731	22,729,674	20,442,560	28,465,958	24,015,742	25,911,068	32,235,785	304,678,011
7	**% Allocated to CGC**		**2.20%**	**2.55%**	**2.07%**	**2.52%**	**2.66%**	**2.46%**	**2.51%**	**2.68%**	**2.39%**	**2.56%**	**2.52%**	**2.40%**	**2.43%**
	AGSC Incentive Compensation Adjustment														
	Allocated Expense - AGSC														
8	AIP	c/	(73,617)	(78,050)	(40,303)	(31,750)	(27,884)	(45,778)	(33,764)	(30,400)	(91,819)	(47,630)	(80,279)	(93,990)	(675,265)
9	LTI	c/	(5,527)	(9,325)	(164,004)	(11,131)	(10,032)	(8,988)	(7,143)	(10,201)	(13,725)	(8,843)	(8,333)	(17,920)	(275,173)
10	AIP/LTI Payroll Tax	c/	(4,963)	(9,422)	(5,990)	(2,155)	(1,961)	(2,509)	(1,946)	(2,000)	(3,760)	(2,477)	(3,198)	(5,253)	(45,635)
	Allocated Expense - SCS														
11	AIP	c/	(13,796)	(10,936)	(8,050)	(7,703)	(10,730)	(9,841)	(15,315)	(10,677)	(23,434)	(11,401)	(12,279)	(21,388)	(155,551)
12	LTI	c/	(2,782)	(2,721)	(60,362)	(7,039)	(1,327)	(3,619)	(3,846)	(3,985)	(8,759)	(4,194)	(3,951)	(8,688)	(111,272)
13	AIP/LTI Payroll Tax	c/	(859)	(720)	(1,772)	(704)	(681)	(627)	(1,452)	(1,344)	(2,750)	(917)	(1,053)	(3,063)	(15,942)
14	**Allocated Cost- Incentive Pay Adjustment**		(101,545)	(111,174)	(280,481)	(60,480)	(52,615)	(71,362)	(63,466)	(58,607)	(144,248)	(75,463)	(109,094)	(150,302)	(1,278,837)
	AGSC Pension/OPEB Adjustment														
15	Total Pension Expense	d/	(16,726)	(19,911)	(17,380)	(19,958)	(21,046)	(19,389)	(19,510)	(21,161)	(18,814)	(20,167)	(19,986)	(18,709)	(232,757)
16	Pension Payments														268,442
17	Total Pension Adjustment														35,685
18	670503 Other Post Retirement Benefits	d/	(585)	(680)	(428)	(622)	(656)	(607)	(618)	(660)	(589)	(630)	(620)	(593)	(7,288)
19	OPEB Payments	d/	3,394	3,550	2,624	583	3,219	2,969	2,250	(473)	3,299	2,004	2,923	6,844	33,187
20	Total OPEB Adjustment		2,809	2,870	2,196	(39)	2,563	2,362	1,632	(1,133)	2,710	1,373	2,303	6,251	25,899
21	**Total Pension/OPEB Adjustment**		(13,917)	(17,041)	(15,184)	(19,997)	(18,483)	(17,027)	(17,878)	(22,294)	(16,104)	(18,794)	(17,683)	(12,458)	61,584
	AGSC Lobbying Expense, Charitable Contributions & Social Club Membership Adjustment														
22	a. Lobbying Expense	e/	(19,795)	(15,766)	(15,477)	(12,432)	(12,821)	(14,032)	(15,328)	(14,742)	(19,246)	(14,479)	(15,676)	(33,999)	(203,792)
23	b. Charitable Contribution	e/	-	-	-	-	-	-	-	-	-	-	-	-	-
24	c. Social Club Membership	e/	-	-	-	-	-	-	-	-	-	-	-	-	-
25	d. Athletic Events	e/	-	-	-	-	-	-	-	-	-	-	-	-	-
26	Total Adjustment		(19,795)	(15,766)	(15,477)	(12,432)	(12,821)	(14,032)	(15,328)	(14,742)	(19,246)	(14,479)	(15,676)	(33,999)	(203,792)
	AGSC Advertising Expense Adjustment														
27	Allocated Advertising and Outreach Adjustment	f/	(244)	(1,846)	(567)	(1,303)	(633)	(3,003)	(849)	(801)	(1,409)	(884)	(3,467)	(1,761)	(16,767)
	AGSC Fines & Penalties Adjustment														
28	Fines and Penalties	g/	-	(15)	(24)	-	-	-	(13)	-	(2)	-	-	-	(54)
															(1,437,866)

a/ Chattanooga Gas Company detailed Income Statement Schedule 19
b/ AGL Services Company Income Statement Schedule 20
c/ Incentive Compensation Adjustment Schedule 27
d/ Pension and Other Post-Employment Benefits Adjustment Schedule 25
e/ Lobbying Expense, charitable contribution, social club membership Adjustment Schedule 24
f/ Advertising Expense Adjustment Schedule 26
g/ Fine and Penalties Schedule 35.9

Chattanooga Gas Company
Annual Review Mechanism ("ARM")
Lobbying, Charitable Contribution, Social Club Membership, Athletic Events
Twelve Months Ending December 31, 2020
Schedule 24

Line No.	Description		January	February	March	April	May	June	July	August	September	October	November	December	Total
	Direct Incurred														
	Total Charges														
1	a. Lobbying Expense	a/	-	-	-	-	-	-	-	-	-	-	-	-	-
2	b. Charitable Contributions	a/	-	-	-	-	-	-	-	-	-	-	-	-	-
3	c. Association Membership	a/	2,431	5,283	2,243	2,952	2,024	17,129	2,209	4,212	2,243	2,763	2,243	3,263	48,993
4	d. Athletic Events	a/	-	-	-	-	-	-	-	-	-	-	-	-	-
			2,431	5,283	2,243	2,952	2,024	17,129	2,209	4,212	2,243	2,763	2,243	3,263	48,993
	Charges Excluded from Cost of Service														
5	a. Lobbying Expense	a/	-	-	-	-	-	-	-	-	-	-	-	-	-
6	b. Charitable Contributions	a/	-	-	-	-	-	-	-	-	-	-	-	-	-
7	c. Association Membership	a/	-	(391)	-	(351)	-	-	-	(391)	-	-	-	(391)	(1,525)
8	d. Athletic Events	a/	-	-	-	-	-	-	-	-	-	-	-	-	-
			-	(391)	-	(351)	-	-	-	(391)	-	-	-	(391)	(1,525)
	Allocated from Service Company														
	Total Charges														
9	a. Lobbying Expense	a/	19,795	15,766	15,477	12,432	12,821	14,032	15,328	14,742	19,246	14,479	15,676	33,999	203,792
10	b. Charitable Contributions	a/	-	-	-	-	-	-	-	-	-	-	-	-	-
11	c. Association Membership	a/	2,558	1,908	1,063	2,336	1,397	1,344	731	1,324	1,873	617	749	1,733	17,634
12	d. Athletic Events	a/	-	-	-	-	-	-	-	-	-	-	-	-	-
			22,353	17,674	16,540	14,768	14,219	15,376	16,058	16,066	21,119	15,096	16,424	35,732	221,426
	Charges Excluded from Cost of Service														
13	a. Lobbying Expense	a/	(19,795)	(15,766)	(15,477)	(12,432)	(12,821)	(14,032)	(15,328)	(14,742)	(19,246)	(14,479)	(15,676)	(33,999)	(203,792)
14	b. Charitable Contributions	a/	-	-	-	-	-	-	-	-	-	-	-	-	-
15	c. Association Membership	a/	-	-	-	-	-	-	-	-	-	-	-	-	-
16	d. Athletic Events	a/	-	-	-	-	-	-	-	-	-	-	-	-	-
			(19,795)	(15,766)	(15,477)	(12,432)	(12,821)	(14,032)	(15,328)	(14,742)	(19,246)	(14,479)	(15,676)	(33,999)	(203,792)
	Total Adjustment		**(19,795)**	**(16,157)**	**(15,477)**	**(12,783)**	**(12,821)**	**(14,032)**	**(15,328)**	**(15,133)**	**(19,246)**	**(14,479)**	**(15,676)**	**(34,390)**	**(205,317)**

a/ Lobbying WP Schedule 24.1

Exhibit GT-1

Chattanooga Gas Company
Annual Review Mechanism ("ARM")
Lobbying Workpaper
Twelve Months Ending December 31, 2020
Schedule 24.1

Line No.	Description		January	February	March	April	May	June	July	August	September	October	November	December	Total
	Direct Incurred														
	Total Charges														
1	a. Lobbying Expense		-	-	-	-	-	-	-	-	-	-	-	-	-
2	b. Charitable Contributions		-	-	-	-	-	-	-	-	-	-	-	-	-
3	c. Association Membership		**2,431**	**5,283**	**2,243**	**2,952**	**2,024**	**17,129**	**2,209**	**4,212**	**2,243**	**2,763**	**2,243**	**3,263**	**48,993**
4	670800 Association and Club Dues-Comp	a/	2,181	5,283	2,243	2,024	2,024	2,024	2,024	4,212	2,243	2,168	2,243	2,168	30,835
5	670805 AssociationandClub Dues-Employee	a/	250	-	-	315	-	-	185	-	-	595	-	1,095	2,440
6	670806 General Dues and Subscriptions	a/	-	-	-	613	-	15,105	-	-	-	-	-	-	15,718
7	d. Athletic Events	a/	-	-	-	-	-	-	-	-	-	-	-	-	-
			-	-	-	-	-	-	-	-	-	-	-	-	-
	Charges Excluded from Cost of Service														
8	a. Lobbying Expense		-	-	-	-	-	-	-	-	-	-	-	-	-
9	b. Charitable Contributions		-	-	-	-	-	-	-	-	-	-	-	-	-
10	c. Association Membership		-	**391**	-	**351**	-	-	-	**391**	-	-	-	**391**	**1,525**
11	American Gas Association	b/	-	6,314	-	5,657	-	-	-	6,314	-	-	-	6,314	24,597
12	% lobbying	b/	6.2%	6.2%	6.2%	6.2%	6.2%	6.2%	6.2%	6.2%	6.2%	6.2%	6.2%	6.2%	
13	Total Dues to Associations - Lobby related activities		-	**391**	-	**351**	-	-		**391**	-	-	-	**391**	**1,525**
14	d. Athletic Events		-	-	-	-	-	-	-	-	-	-	-	-	-
15	Direct Charges Adjustment		-	**391**	-	**351**	-	-	-	**391**	-	-	-	**391**	**1,525**
	Allocated from Service Company														
	Total Charges														
16	a. Lobbying Expense		**19,795**	**15,766**	**15,477**	**12,432**	**12,821**	**14,032**	**15,328**	**14,742**	**19,246**	**14,479**	**15,676**	**33,999**	**203,792**
17	**Government Affairs (AGLC-CGC)**														
18	Fixed Compensation	c/	9,675	8,658	9,852	9,857	9,398	9,857	10,307	9,398	9,857	9,852	9,403	10,530	116,644
19	670591 LTI Awards - Other	c/	-	-	-	-	-	-	-	-	-	-	-	-	-
20	670590 AIP Bonus	c/	8,098	7,086	5,061	3,037	2,531	4,188	3,229	2,691	8,588	4,427	6,624	8,992	64,553
21	670594 Other/Sales Bonuses	c/	-	-	-	-	-	-	-	-	-	-	-	13,063	13,063
22	Benefits	c/	3,579	1,910	1,777	1,701	2,556	2,272	2,098	2,002	2,506	2,398	2,165	3,822	28,783
23	Office Administration and Supply	c/	-	-	-	-	-	-	-	-	-	-	-	-	-
24	Development and Training	c/	-	-	-	-	-	-	-	-	-	-	-	-	-
25	Dues and Subscriptions	c/	-	-	-	-	-	-	-	2,800	-	-	-	-	2,800
26	Travel and Entertainment	c/	335	81	712	64	-	-	124	-	119	74	-	-	1,509
27	Miscellaneous Operation Exp	c/	-	-	-	-	505	-	1,500	-	-	-	94	-	2,099
28	670150 Admin&Gen Salaries-Capitalized	c/	(1,919)	(1,719)	(1,997)	(1,954)	(1,865)	(1,954)	(2,043)	(1,865)	(1,954)	(1,954)	(1,865)	(2,043)	(23,132)
29	Benefits Capitalized	c/	(1,102)	(987)	(1,146)	(1,122)	(1,071)	(1,122)	(1,173)	(1,071)	(1,122)	(1,122)	(1,071)	(1,173)	(13,279)
30	Taxes Other Than Income	c/	886	510	507	535	512	515	857	522	515	210	(10)	232	5,791
31	672552 Allocated Ext Relations - SCS	c/	244	227	712	314	256	275	428	265	736	594	336	575	4,961
32	b. Charitable Contributions	c/	-	-	-	-	-	-	-	-	-	-	-	-	-
33	c. Association Membership		2,558	1,908	1,063	2,336	1,397	1,344	731	1,324	1,873	617	749	1,733	**17,634**
34	670800 Association and Club Dues-Comp	d/	62,945	26,270	28,440	23,787	3,500	11,006	-	28,237	7,720	7,061	11,600	37,144	247,709
35	670805 AssociationandClub Dues-Employee	d/	7,767	13,250	15,243	21,562	2,698	6,620	2,716	4,531	16,435	6,495	8,211	21,992	127,521
36	670806 General Dues and Subscriptions	d/	45,624	35,221	7,683	47,177	46,335	36,964	26,410	16,696	54,225	10,583	9,932	12,933	349,784
37	Total Costs		116,336	74,740	51,366	92,526	52,534	54,589	29,127	49,464	78,380	24,139	29,743	72,069	725,014
38	Allocation Factor	e/	2.20%	2.55%	2.07%	2.52%	2.66%	2.46%	2.51%	2.68%	2.39%	2.56%	2.52%	2.40%	
39	Total Allocated Costs		2,558	1,908	1,063	2,336	1,397	1,344	731	1,324	1,873	617	749	1,733	17,634
40	d. Athletic Events		-	-	-	-	-	-	-	-	-	-	-	-	-
			22,353	**17,674**	**16,540**	**14,768**	**14,219**	**15,376**	**16,058**	**16,066**	**21,119**	**15,096**	**16,424**	**35,732**	**221,426**
	Charges Excluded from Cost of Service														
41	a. Lobbying Expense		19,795	15,766	15,477	12,432	12,821	14,032	15,328	14,742	19,246	14,479	15,676	33,999	203,792
42	b. Charitable Contributions		-	-	-	-	-	-	-	-	-	-	-	-	-
43	c. Association Membership		-	-	-	-	-	-	-	-	-	-	-	-	-
44	d. Athletic Events		-	-	-	-	-	-	-	-	-	-	-	-	-
45	Allocated Charges Adjustment		**19,795**	**15,766**	**15,477**	**12,432**	**12,821**	**14,032**	**15,328**	**14,742**	**19,246**	**14,479**	**15,676**	**33,999**	**203,792**

a/ Chattanooga Gas Company detailed Income Statement Schedule 19
b/ America Gas Association Invoice
c/ Lobbing WP - Dept 1637 - Schedule 24.1
d/ AGL Services Company Income Statement Schedule 20
e/ Allocated Cost Adjustment Schedule 23.1

Exhibit GT-1
Chattanooga Gas Company
Annual Review Mechanism ("ARM")
Department 1637 Government Affairs
Twelve Months Ending December 31, 2020
Schedule 24.2

	Total Project Element	Total Project Element	Total Project Element	Total Project Element	Total Project Element	Total Project Element	Total Project Element	Total Project Element	Total Project Element	Total Project Element	Total Project Element	Total Project Element	
	Total Plan	Total Plan	Total Plan	Total Plan	Total Plan	Total Plan	Total Plan	Total Plan	Total Plan	Total Plan	Total Plan	Total Plan	
	FY20	FY20	FY20	FY20	FY20	FY20	FY20	FY20	FY20	FY20	FY20	FY20	
	Final	Final	Final	Final	Final	Final	Final	Final	Final	Final	Final	Final	
	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	
	January	February	March	April	May	June	July	August	September	October	November	December	
600119 Vacation Pay Accrual	(152)	(142)	(152)	(147)	(152)	(147)	(152)	(152)	(147)	(152)	(147)	71	(1,571)
600120 Pay-AandG Salaries	9,827	8,800	10,004	10,004	9,550	10,004	10,459	9,550	10,004	10,004	9,550	10,459	118,215
Fixed Compensation	**9,675**	**8,658**	**9,852**	**9,857**	**9,398**	**9,857**	**10,307**	**9,398**	**9,857**	**9,852**	**9,403**	**10,530**	116,644
670590 AIP Bonus	8,098	7,086	5,061	3,037	2,531	4,188	3,229	2,691	8,588	4,427	6,624	8,992	64,553
670594 Other/Sales Bonuses	-	-	-	-	-	-	-	-	-	-	-	13,063	13,063
Bonus	**8,098**	**7,086**	**5,061**	**3,037**	**2,531**	**4,188**	**3,229**	**2,691**	**8,588**	**4,427**	**6,624**	**22,056**	77,616
Variable Compensation	**8,098**	**7,086**	**5,061**	**3,037**	**2,531**	**4,188**	**3,229**	**2,691**	**8,588**	**4,427**	**6,624**	**22,056**	77,616
Payroll Expenses	**17,773**	**15,744**	**14,914**	**12,894**	**11,928**	**14,045**	**13,536**	**12,089**	**18,445**	**14,280**	**16,027**	**32,586**	194,260
670551 Cell Phone	-	-	-	-	-	-	-	-	55	-	-	-	55
Facilities	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**55**	**-**	**-**	**-**	55
670530 Retirement Savings Plus Plan	673	449	460	464	464	464	696	464	464	464	464	696	6,220
401K Benefits	**673**	**449**	**460**	**464**	**464**	**464**	**696**	**464**	**464**	**464**	**464**	**696**	6,220
670509 Health - Distributed	1,911	436	729	302	1,161	865	468	623	769	983	755	1,671	10,672
Health Benefits	**1,911**	**436**	**729**	**302**	**1,161**	**865**	**468**	**623**	**769**	**983**	**755**	**1,671**	10,672
670601 COVID Telework Reimbursement	-	-	-	-	-	-	-	-	245	-	-	105	350
Other Benefits	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**245**	**-**	**-**	**105**	350
670459 Pension - Distributed	995	1,025	588	935	931	943	934	915	973	950	946	1,349	11,485
Pension Benefits	**995**	**1,025**	**588**	**935**	**931**	**943**	**934**	**915**	**973**	**950**	**946**	**1,349**	11,485
Benefits	**3,579**	**1,910**	**1,777**	**1,701**	**2,556**	**2,272**	**2,098**	**2,002**	**2,506**	**2,398**	**2,165**	**3,822**	28,783
670800 Association and Club Dues-Comp	-	-	-	-	-	-	-	2,800	-	-	-	-	2,800
Dues and Subscriptions	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**2,800**	**-**	**-**	**-**	**-**	2,800
670855 Travel Expense	322	69	675	40	-	-	84	-	79	74	-	-	1,343
670856 Meals and Entertainment	13	12	36	24	-	-	40	-	40	-	-	-	166
Travel and Entertainment	**335**	**81**	**712**	**64**	**-**	**-**	**124**	**-**	**119**	**74**	**-**	**-**	1,509
670120 Civic Participation-Other	-	-	-	-	-	-	-	-	-	-	94	-	94
670122 Civic Participation-Commun Dev	-	-	-	-	-	-	1,500	-	-	-	-	-	1,500
670840 Miscellaneous Expense	-	-	-	-	505	-	-	-	-	-	-	-	505
Miscellaneous Operation Exp	**-**	**-**	**-**	**-**	**505**	**-**	**1,500**	**-**	**-**	**-**	**94**	**-**	2,099
Operation Expenses	**21,687**	**17,734**	**17,402**	**14,659**	**14,989**	**16,317**	**17,259**	**16,891**	**21,070**	**16,751**	**18,286**	**36,407**	**229,450**
Operations and Maintenance Exp.	**21,687**	**17,734**	**17,402**	**14,659**	**14,989**	**16,317**	**17,259**	**16,891**	**21,070**	**16,751**	**18,286**	**36,407**	**229,450**
670150 Admin&Gen Salaries-Capitalized	(1,919)	(1,719)	(1,997)	(1,954)	(1,865)	(1,954)	(2,043)	(1,865)	(1,954)	(1,954)	(1,865)	(2,043)	(23,132)
Admin & Gen Exp Capitalized	**(1,919)**	**(1,719)**	**(1,997)**	**(1,954)**	**(1,865)**	**(1,954)**	**(2,043)**	**(1,865)**	**(1,954)**	**(1,954)**	**(1,865)**	**(2,043)**	**(23,132)**
670174 LTI Awards Capitalized	(267)	(239)	(278)	(272)	(260)	(272)	(285)	(260)	(272)	(272)	(260)	(285)	(3,223)
670510 EmployeeBenefitsCaptilized	(331)	(296)	(344)	(337)	(321)	(337)	(352)	(321)	(337)	(337)	(321)	(352)	(3,985)
670511 OtherPostRetirementBenefitsCap	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(12)
670512 Pensions-Capitalized	(128)	(115)	(134)	(131)	(125)	(131)	(137)	(125)	(131)	(131)	(125)	(137)	(1,549)
670513 ATPI Capitalized	(374)	(335)	(389)	(381)	(364)	(381)	(398)	(364)	(381)	(381)	(364)	(398)	(4,511)
Benefits Capitalized	**(1,102)**	**(987)**	**(1,146)**	**(1,122)**	**(1,071)**	**(1,122)**	**(1,173)**	**(1,071)**	**(1,122)**	**(1,122)**	**(1,071)**	**(1,173)**	**(13,279)**
Capitalized Expenses	**(3,021)**	**(2,705)**	**(3,143)**	**(3,076)**	**(2,936)**	**(3,076)**	**(3,215)**	**(2,936)**	**(3,076)**	**(3,076)**	**(2,936)**	**(3,215)**	**(36,411)**
671004 Allocated Ext Relations-Dis Op	(19,552)	(15,538)	(14,765)	(12,118)	(12,565)	(13,757)	(14,900)	(14,477)	(18,510)	(13,885)	(15,340)	(33,424)	(198,830)
Allocated Distribution Ops	**(19,552)**	**(15,538)**	**(14,765)**	**(12,118)**	**(12,565)**	**(13,757)**	**(14,900)**	**(14,477)**	**(18,510)**	**(13,885)**	**(15,340)**	**(33,424)**	**(198,830)**
AGSC Allocated	**(19,552)**	**(15,538)**	**(14,765)**	**(12,118)**	**(12,565)**	**(13,757)**	**(14,900)**	**(14,477)**	**(18,510)**	**(13,885)**	**(15,340)**	**(33,424)**	**(198,830)**
AGSC Allocated Costs	**(19,552)**	**(15,538)**	**(14,765)**	**(12,118)**	**(12,565)**	**(13,757)**	**(14,900)**	**(14,477)**	**(18,510)**	**(13,885)**	**(15,340)**	**(33,424)**	**(198,830)**
Allocated Costs	**(19,552)**	**(15,538)**	**(14,765)**	**(12,118)**	**(12,565)**	**(13,757)**	**(14,900)**	**(14,477)**	**(18,510)**	**(13,885)**	**(15,340)**	**(33,424)**	**(198,830)**
427100 General Tax Expense-Payroll	1,024	634	651	676	646	656	1,004	656	656	351	124	380	7,460
427111 GeneralTaxExpensePayroll-Capit	(138)	(124)	(144)	(141)	(135)	(141)	(147)	(135)	(141)	(141)	(135)	(147)	(1,669)
Payroll Taxes	**886**	**510**	**507**	**535**	**512**	**515**	**857**	**522**	**515**	**210**	**(10)**	**232**	**5,791**
Taxes Other Than Income	**886**	**510**	**507**	**535**	**512**	**515**	**857**	**522**	**515**	**210**	**(10)**	**232**	**5,791**
Total Operating Expenses	**0**	**-**	**(0)**	**-**	**-**	**-**	**0**	**0**	**0**	**-**	**0**	**0**	**0**
Operating Income	**(0)**	**-**	**0**	**-**	**-**	**-**	**(0)**	**(0)**	**(0)**	**-**	**(0)**	**(0)**	**(0)**
440082 Lobbying-State-Non-PR	-	(5,000)	(5,000)	(10,000)	(5,000)	(5,000)	(5,000)	(5,000)	(5,000)	-	(5,000)	(5,000)	(55,000)
449600 Government Affairs	(8)	(1,225)	(957)	(493)	-	-	(18,500)	-	(28)	(15)	-	-	(21,226)
Other Income - Net	**(8)**	**(6,225)**	**(5,957)**	**(10,493)**	**(5,000)**	**(5,000)**	**(23,500)**	**(5,000)**	**(5,028)**	**(15)**	**(5,000)**	**(5,000)**	**(76,226)**
Other Income	**(8)**	**(6,225)**	**(5,957)**	**(10,493)**	**(5,000)**	**(5,000)**	**(23,500)**	**(5,000)**	**(5,028)**	**(15)**	**(5,000)**	**(5,000)**	**(76,226)**
Earnings b/f Interest & Taxes	**(8)**	**(6,225)**	**(5,957)**	**(10,493)**	**(5,000)**	**(5,000)**	**(23,500)**	**(5,000)**	**(5,028)**	**(15)**	**(5,000)**	**(5,000)**	**(76,226)**
Earnings Before Taxes	**(8)**	**(6,225)**	**(5,957)**	**(10,493)**	**(5,000)**	**(5,000)**	**(23,500)**	**(5,000)**	**(5,028)**	**(15)**	**(5,000)**	**(5,000)**	**(76,226)**
Net Income from Continuing Operations	**(8)**	**(6,225)**	**(5,957)**	**(10,493)**	**(5,000)**	**(5,000)**	**(23,500)**	**(5,000)**	**(5,028)**	**(15)**	**(5,000)**	**(5,000)**	**(76,226)**

Chattanooga Gas Company
Annual Review Mechanism ("ARM")
Lobbying Portion of Organization Dues WP
Twelve Months Ending December 31, 2020
Schedule 24.3

2020

GL	Account	Transaction/Expense Description	Payee	Amount	Date paid	Purpose for the Expense	Lobbying %	
GL8	670800	MEMBERSHIP	SOUTHERN GAS ASSOCIATION	760	2/1/2020	Membership Dues		
GL8	670800	Blanket Request for AGA 2019	AMERICAN GAS ASSOCIATION	6,314	2/1/2020	Dues for 2020 Membership year - 2020Q1	6.20%	391
GL8	670800	Blanket Request for AGA 2019	AMERICAN GAS ASSOCIATION	5,657	4/20/2020	Dues for 2020 Membership year - 2020Q2	6.20%	351
GL8	670800	Blanket Request for AGA 2019	AMERICAN GAS ASSOCIATION	6,314	8/20/2020	Dues for 2020 Membership year - 2020Q3	6.20%	391
GL8	670800	Blanket Request for AGA 2019	AMERICAN GAS ASSOCIATION	6,314	12/1/2020	Dues for 2020 Membership year - 2020Q4	6.20%	391
				25,357		**Lobbying Portion of Organization Dues**		**1,525**

*Removal of the lobbying portion of Association and Club Dues-Comp

Exhibit GT-1

Chattanooga Gas Company
Annual Review Mechanism ("ARM")
Pension and Other Post-Employment Benefits Adjustment
Twelve Months Ending December 31, 2020
Schedule 25

Line No.	Description		January	February	March	April	May	June	July	August	September	October	November	December	Total
	Direct Incurred														
	Adjusted Cost of Service														
1	Total Pension Expense	a/	(20,218)	(20,218)	(20,221)	(20,219)	(20,219)	(20,219)	(20,219)	(20,219)	(20,219)	(20,219)	(20,219)	(20,219)	(242,625)
2	Pension Payments	a/	1,845	1,845	1,845	1,845	1,845	1,845	1,845	1,845	1,845	1,845	1,845	1,845	22,144
3	Total Pension Adjustment		(18,373)	(18,372)	(18,375)	(18,373)	(18,373)	(18,373)	(18,373)	(18,373)	(18,373)	(18,373)	(18,373)	(18,373)	(220,481)
	Adjusted Cost of Service														
4	670503 Other Post Retirement Benefits	b/	(1,281)	(1,280)	(1,588)	(1,383)	(1,383)	(1,383)	(1,383)	(1,383)	(1,383)	(1,383)	(1,383)	(1,383)	(16,595)
5	OPEB Payments	b/	57,906	41,340	(19,449)	6,106	9,622	10,071	9,060	9,058	7,866	7,838	8,008	52,189	199,615
6	Total OPEB Adjustment		56,625	40,060	(21,037)	4,723	8,239	8,688	7,677	7,675	6,483	6,455	6,625	50,806	183,020
	Allocated from Service Company														
	Adjusted Cost of Service														
7	Total Pension Expense	a/	(16,726)	(19,911)	(17,380)	(19,958)	(21,046)	(19,389)	(19,510)	(21,161)	(18,814)	(20,167)	(19,986)	(18,709)	(232,757)
8	Pension Payments														268,442
9	Total Pension Adjustment														35,685
	Adjusted Cost of Service														
10	670503 Other Post Retirement Benefits	b/	(585)	(680)	(428)	(622)	(656)	(607)	(618)	(660)	(589)	(630)	(620)	(593)	(7,288)
11	OPEB Payments	b/	3,394	3,550	2,624	583	3,219	2,969	2,250	(473)	3,299	2,004	2,923	6,844	33,187
12	Total OPEB Adjustment		2,809	2,870	2,196	(39)	2,563	2,362	1,632	(1,133)	2,710	1,373	2,303	6,251	25,899
13	**Total Pension/OPEB Adjustment**		59,434	42,930	(18,841)	4,684	10,803	11,050	9,309	6,543	9,193	7,829	8,928	57,057	24,123
															-

a/ Pension Detail Workpaper Schedule 25.1
b/ Other Post Retirement Benefits Workpaper Schedule 25.3

Exhibit GT-1

Chattanooga Gas Company
Annual Review Mechanism ("ARM")
Pension Detail Workpaper
Twelve Months Ending December 31, 2020
Schedule 25.1

Line No.	Description		January	February	March	April	May	June	July	August	September	October	November	December	Total
	Direct Incurred														
	Total Charges														
1	670450 Pensions	a/	$ 20,218	$ 20,218	$ 20,221	$ 20,219	$ 20,219	$ 20,219	$ 20,219	$ 20,219	$ 20,219	$ 20,219	$ 20,219	$ 20,219	$ 242,625
2	670451 Non-Qualified Pension Plan	a/	-	-	-	-	-	-	-	-	-	-	-	-	-
			20,218	20,218	20,221	20,219	20,219	20,219	20,219	20,219	20,219	20,219	20,219	20,219	242,625
	Adjusted Cost of Service														
3	Total Pension Expense		(20,218)	(20,218)	(20,221)	(20,219)	(20,219)	(20,219)	(20,219)	(20,219)	(20,219)	(20,219)	(20,219)	(20,219)	(242,625)
4	Pension Payments	b/	1,845	1,845	1,845	1,845	1,845	1,845	1,845	1,845	1,845	1,845	1,845	1,845	22,144
5	Total Pension Adjustment		**$ (18,373)**	**$ (18,372)**	**$ (18,375)**	**$ (18,373)**	**$ (18,373)**	**$ (18,373)**	**$ (18,373)**	**$ (18,373)**	**$ (18,373)**	**$ (18,373)**	**$ (18,373)**	**$ (18,373)**	**$ (220,481)**
	Allocated from Service Company														
	Total Charges														
6	670450 Pensions	c/	$ 754,622	$ 754,622	$ 754,664	$ 754,636	$ 754,636	$ 754,636	$ 754,636	$ 754,636	$ 754,636	$ 754,636	$ 754,636	$ 754,636	$ 9,055,632
7	670451 Non-Qualified Pension Plan	c/	99,671	99,672	187,413	128,919	128,919	128,919	128,919	128,919	128,919	128,919	128,919	128,919	1,547,024
8	670459 Pension - Distributed	c/	781,248	790,045	766,552	779,282	779,282	779,282	779,282	779,282	779,282	779,282	779,282	779,282	9,351,380
9	670490 Pension Benefits Offset	c/	(781,248)	(781,247)	(775,350)	(779,282)	(779,282)	(779,282)	(779,282)	(779,282)	(779,282)	(779,282)	(779,282)	(779,282)	(9,351,380)
10	Total Pension Expense		$ 854,293	$ 863,092	$ 933,279	$ 883,555	$ 883,555	$ 883,555	$ 883,555	$ 883,555	$ 883,555	$ 883,555	$ 883,555	$ 883,555	$ 10,602,656
11	670512 Pensions-Capitalized	c/	(93,608)	(83,337)	(93,592)	(92,994)	(92,408)	(96,246)	(105,680)	(93,043)	(96,283)	(94,820)	(89,645)	(105,479)	(1,137,134)
	Adjusted Cost of Service														
12	Net Pension Expense		(760,685)	(779,755)	(839,687)	(790,561)	(791,146)	(787,309)	(777,875)	(790,512)	(787,271)	(788,735)	(793,910)	(778,076)	(9,465,522)
13	Allocation Factor	d/	2.20%	2.55%	2.07%	2.52%	2.66%	2.46%	2.51%	2.68%	2.39%	2.56%	2.52%	2.40%	
14	AGSC Pension Adjustment		**$ (16,726)**	**$ (19,911)**	**$ (17,380)**	**$ (19,958)**	**$ (21,046)**	**$ (19,389)**	**$ (19,510)**	**$ (21,161)**	**$ (18,814)**	**$ (20,167)**	**$ (19,986)**	**$ (18,709)**	**$ (232,757)**
15	Pension Cash Contribution (1/5)														**268,442**
16	Total AGSC Pension Adjustment														**$ 35,685**
17	**Total Adjustment**														**$ (184,796)**

a/ Chattanooga Gas Company detailed Income Statement Schedule 19
b/ Pension Payment Workpaper Schedule 35.4
c/ AGL Services Company Income Statement Schedule 20
d/ Allocated Cost Adjustment Schedule 23.1

Exhibit GT-1

Chattanooga Gas Company
Annual Review Mechanism ("ARM")
Deferred Pension Contribution
Twelve Months Ending December 31, 2020
Schedule 25.2

Line No.	Description		Total
1	Net Cash Contributions Allocated to CGC (2019)	a/	1,342,212
2	5 Year Amortization	a/	268,442
3	December 2019 Rate Base Deferral		1,073,769
	January		1,051,399
	February		1,029,029
	March		1,006,659
	April		984,289
	May		961,918
	June		939,548
	July		917,178
	August		894,808
	September		872,438
	October		850,067
	November		827,697
	December 2020 Rate Base Deferral		805,327
	13-Month Average		939,548
4	Deferred Tax Impacts		(245,551)
5	Net Rate Base		693,997

a/ 2019 Deferred Pension Contribution and amortization as approved in Docket 20-00049

Exhibit GT-1

Chattanooga Gas Company
Annual Review Mechanism ("ARM")
Other Post Retirement Benefits Workpaper
Twelve Months Ending December 31, 2020
Schedule 25.3

Line No.	Description		January	February	March	April	May	June	July	August	September	October	November	December	Total
	Direct Incurred														
	Total Charges														
1	670503 Other Post Retirement Benefits	a/	1,281	1,280	1,588	1,383	1,383	1,383	1,383	1,383	1,383	1,383	1,383	1,383	16,595
	Adjusted Cost of Service														
2	670503 Other Post Retirement Benefits		(1,281)	(1,280)	(1,588)	(1,383)	(1,383)	(1,383)	(1,383)	(1,383)	(1,383)	(1,383)	(1,383)	(1,383)	(16,595)
3	OPEB Payments	b/	57,906	41,340	(19,449)	6,106	9,622	10,071	9,060	9,058	7,866	7,838	8,008	52,189	199,615
4	Total OPEB Adjustment		**56,625**	**40,060**	**(21,037)**	**4,723**	**8,239**	**8,688**	**7,677**	**7,675**	**6,483**	**6,455**	**6,625**	**50,806**	**183,020**
	Allocated from Service Company														
	Total Charges														
5	670503 Other Post Retirement Benefits	c/	26,626	26,626	20,685	24,646	24,646	24,646	24,646	24,646	24,646	24,646	24,646	24,646	295,748
	Adjusted Cost of Service														
6	670503 Other Post Retirement Benefits		(26,626)	(26,626)	(20,685)	(24,646)	(24,646)	(24,646)	(24,646)	(24,646)	(24,646)	(24,646)	(24,646)	(24,646)	(295,748)
7	OPEB Payments	b/	154,381	139,020	126,774	23,109	121,009	120,559	89,726	(17,663)	138,037	78,362	116,120	284,620	1,374,054
8	Total AGSC OPEB Adjustment		127,755	112,394	106,089	(1,537)	96,363	95,913	65,080	(42,309)	113,391	53,716	91,474	259,974	1,078,306
9	Allocation Factor	d/	2.20%	2.55%	2.07%	2.52%	2.66%	2.46%	2.51%	2.68%	2.39%	2.56%	2.52%	2.40%	
10	Total AGSC OPEB Adjustment		**2,809**	**2,870**	**2,196**	**(39)**	**2,563**	**2,362**	**1,632**	**(1,133)**	**2,710**	**1,373**	**2,303**	**6,251**	**25,899**
11	**Total Adjustment**		**59,434**	**42,930**	**(18,841)**	**4,684**	**10,803**	**11,050**	**9,309**	**6,543**	**9,193**	**7,829**	**8,928**	**57,057**	**208,919**

a/ Chattanooga Gas Company detailed Income Statement Schedule 19
b/ Schedule 35.3 Other Post Retirement Benefits Payments Workpaper
c/ AGL Services Company Income Statement Schedule 20
d/ Allocated Cost Adjustment Schedule 23.1

Exhibit GT-1

Chattanooga Gas Company
Annual Review Mechanism ("ARM")
Advertising Expense
Twelve Months Ending December 31, 2020
Schedule 26

Line No.	Description		January	February	March	April	May	June	July	August	September	October	November	December	Total
	Chattanooga Gas Company														
1	a. Institutional Advertising	a/	-	1,022	2,895	28,265	250	400	-	600	-	10,600	47,108	-	**91,140**
2	b. Conservation	a/	-	-	-	-	-	-	-	-	-	-	-	-	**-**
3	c. Informational	a/	295	-	-	-	-	-	-	-	1,264	-	-	-	**1,560**
4	d. Promotional	a/	(19,207)	2,887	3,500	3,500	1,000	2,700	7,000	4,000	7,500	2,500	7,000	7,800	**30,180**
5	e. Promotional for Sale of Appliances														**-**
6	**Total**		**(18,912)**	**3,909**	**6,395**	**31,765**	**1,250**	**3,100**	**7,000**	**4,600**	**8,764**	**13,100**	**54,108**	**7,800**	**122,880**
	Amount Included in ARM Filing														
7	a. Institutional Advertising	a/	-	-	-	-	-	-	-	-	-	-	-	-	**-**
8	b. Conservation	a/	-	-	-	-	-	-	-	-	-	-	-	-	**-**
9	c. Informational	a/	295	-	-	-	-	-	-	-	1,264	-	-	-	**1,560**
10	d. Promotional	a/	-	-	-	-	-	-	-	-	-	-	-	-	**-**
11	e. Promotional for Sale of Appliances	a/	-	-	-	-	-	-	-	-	-	-	-	-	**-**
12	**Total**		**295**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**1,264**	**-**	**-**	**-**	**1,560**
13	**Promotional Advertising Adjustment**		**19,207**	**(3,909)**	**(6,395)**	**(31,765)**	**(1,250)**	**(3,100)**	**(7,000)**	**(4,600)**	**(7,500)**	**(13,100)**	**(54,108)**	**(7,800)**	**(121,320)**
	Allocated Advertising Expense														
14	a. Institutional Advertising	a/	6,251	51,678	13,657	36,145	800	7,685	10,051	10,156	8,075	3,100	8,799	6,347	162,743
15	b. Conservation	a/	-	-	-	-	-	-	-	-	-	-	-	-	-
16	c. Informational	a/	-	795	(231)	-	-	-	-	-	10,279	399	-	-	11,242
17	d. Promotional	a/	4,843	20,625	13,738	15,452	23,000	114,270	23,794	19,776	50,868	31,488	128,907	66,904	513,665
18	e. Promotional for Sale of Appliances	a/	-	-	-	-	-	-	-	-	-	-	-	-	-
19	**Total**		**11,094**	**73,097**	**27,164**	**51,597**	**23,800**	**121,955**	**33,845**	**29,932**	**69,222**	**34,987**	**137,706**	**73,251**	**687,650**
	Amount Included in ARM Filing														
20	a. Institutional Advertising	a/	-	-	-	-	-	-	-	-	-	-	-	-	-
21	b. Conservation	a/	-	-	-	-	-	-	-	-	-	-	-	-	-
22	c. Informational	a/	-	795	(231)	-	-	-	-	-	10,279	399	-	-	11,242
23	d. Promotional	a/	-	-	-	-	-	-	-	-	-	-	-	-	-
24	e. Promotional for Sale of Appliances	a/	-	-	-	-	-	-	-	-	-	-	-	-	-
25	**Total**		**-**	**795**	**(231)**	**-**	**-**	**-**	**-**	**-**	**10,279**	**399**	**-**	**-**	**11,242**
26	**Promotional Advertising Adjustment**		**(11,094)**	**(72,302)**	**(27,395)**	**(51,597)**	**(23,800)**	**(121,955)**	**(33,845)**	**(29,932)**	**(58,943)**	**(34,588)**	**(137,706)**	**(73,251)**	**(676,408)**
27	**Allocation Factor**	b/	**2.20%**	**2.55%**	**2.07%**	**2.52%**	**2.66%**	**2.46%**	**2.51%**	**2.68%**	**2.39%**	**2.56%**	**2.52%**	**2.40%**	
28	**Promotional Advertising Adjustment**		**(244)**	**(1,846)**	**(567)**	**(1,303)**	**(633)**	**(3,003)**	**(849)**	**(801)**	**(1,409)**	**(884)**	**(3,467)**	**(1,761)**	**(16,767)**

a/ Allocated Advertising Workpaper Schedule 26.1
b/ Allocated Cost Adjustment Schedule 23.1

Exhibit GT-1

Chattanooga Gas Company
Annual Review Mechanism ("ARM")
Advertising-Allocated Workpaper
Twelve Months Ending December 31, 2020
Schedule 26.1

Line No.	Description		January	February	March	April	May	June	July	August	September	October	November	December	Total
	Chattanooga Gas Company														
1	660003 Misc Sales Promotion	a/	1,400	3,900	3,500	3,500	1,000	2,700	7,000	-	7,500	2,500	7,000	7,800	47,800
2	660004 Advertising TV and Radio	a/	-	-	-	-	-	-	-	4,000	-	-	-	-	4,000
3	660005 Advertising-Print	a/	-	-	-	-	-	-	-	-	-	-	-	-	-
4	660006 Marketing- Direct Mail and Email	a/	-	-	-	-	-	-	-	-	-	-	-	-	-
5	660012 Sponsorships Events and Tradeshows	a/	-	-	-	-	-	-	-	-	-	-	-	-	-
6	660013 Seminar and Conference Fees	a/	-	-	-	-	-	-	-	-	-	-	-	-	-
7	660016 Education and Outreach Program	a/	295	-	-	-	-	-	-	-	1,264	-	-	-	1,560
8	660130 Advertising- Other	a/	-	-	-	-	-	-	-	-	-	-	-	-	-
9	660300 Marketing Expenses-General	a/	-	-	-	-	-	-	-	-	-	-	-	-	-
10	660400 Vendor and Agency Support	a/	(20,607)	(1,013)	-	-	-	-	-	-	-	-	-	-	(21,620)
11	**Marketing Admin and Support**		**(18,912)**	**2,887**	**3,500**	**3,500**	**1,000**	**2,700**	**7,000**	**4,000**	**8,764**	**2,500**	**7,000**	**7,800**	**31,740**
12	**Advertising**		**(19,207)**	**2,887**	**3,500**	**3,500**	**1,000**	**2,700**	**7,000**	**4,000**	**7,500**	**2,500**	**7,000**	**7,800**	**30,180**
13	670120 Civic Participation-Other	a/	-	490	-	25,265	-	400	-	-	-	-	-	-	26,155
14	670121 Civic Participation-Education	a/	-	-	-	-	-	-	-	-	-	-	-	-	-
15	670122 Civic Participation-Commun Dev	a/	-	532	2,895	3,000	250	-	-	600	-	10,600	47,108	-	64,986
16	670750 Institution or Goodwill Adv. E	a/	-	-	-	-	-	-	-	-	-	-	-	-	-
17	**Advertising**		**(19,207)**	**3,909**	**6,395**	**31,765**	**1,250**	**3,100**	**7,000**	**4,600**	**7,500**	**13,100**	**54,108**	**7,800**	**121,320**
18	a. Institutional Advertising		-	1,022	2,895	28,265	250	400	-	600	-	10,600	47,108	-	91,140
19	b. Conservation		-	-	-	-	-	-	-	-	-	-	-	-	-
20	c. Informational		295	-	-	-	-	-	-	-	1,264	-	-	-	1,560
21	d. Promotional		(19,207)	2,887	3,500	3,500	1,000	2,700	7,000	4,000	7,500	2,500	7,000	7,800	30,180
22	e. Promotional for Sale of Appliances		-	-	-	-	-	-	-	-	-	-	-	-	-
23	**Institutional and Promotional Advertising**		**(18,912)**	**3,909**	**6,395**	**31,765**	**1,250**	**3,100**	**7,000**	**4,600**	**8,764**	**13,100**	**54,108**	**7,800**	**122,880**
	Allocated Expenses														
24	660001 Residential Sales Promotion	b/	-	-	-	-	-	-	-	-	-	-	-	-	-
25	660005 Advertising-Print	b/	-	-	-	-	-	-	-	-	-	-	-	-	-
26	660008 Market Research and Analysis	b/	-	-	-	-	-	108,642	-	-	-	-	54,321	-	162,963
27	660009 Marketing-Channel Programs	b/	-	-	-	-	-	-	-	-	2,500	-	50,000	-	52,500
27	660012 Sponsorships Events and Tradeshows	b/	-	21,047	-	5,000	-	-	5,000	-	-	-	-	-	31,047
28	660013 Seminar and Conference Fees	b/	-	795	(231)	-	-	-	-	-	279	399	-	-	1,242
29	660014 Membership Dues and Subscriptions	b/	-	-	-	-	-	-	-	-	-	-	-	-	-
30	660016 Education and Outreach Program	b/	-	-	-	-	-	-	-	-	10,000	-	-	-	10,000
31	660030 Online Marketing	b/	-	-	-	-	-	-	-	-	7,250	14,500	(7,250)	-	14,500
32	660180 Premiums and Promotions	b/	-	1,391	-	-	-	-	-	453	-	-	800	5,672	8,316
33	660230 Fulfillment Postage	b/	-	-	-	-	-	-	-	-	-	-	-	-	-
34	660240 Branding	b/	-	-	-	-	-	-	-	-	-	-	-	-	-
35	660300 Marketing Expenses-General	b/	4,843	19,234	13,738	12,452	10,500	4,053	23,794	19,323	15,581	11,138	19,626	22,806	177,088
36	660400 Vendor and Agency Support	b/	-	-	-	3,000	12,500	1,575	-	-	25,537	5,850	11,410	38,426	98,298
37	**Marketing Admin and Support**		**4,843**	**42,466**	**13,507**	**20,452**	**23,000**	**114,270**	**28,794**	**19,776**	**61,147**	**31,887**	**128,907**	**66,904**	**555,954**
38	**Advertising**		**$ 4,843**	**$ 41,671**	**$ 13,738**	**$ 20,452**	**$ 23,000**	**$ 114,270**	**$ 28,794**	**$ 19,776**	**$ 50,868**	**$ 31,488**	**$ 128,907**	**$ 66,904**	**544,712**
39	670120 Civic Participation-Other	b/	6,251	30,631	13,657	6,145	800	7,685	3,551	10,156	8,075	3,100	8,799	6,347	105,196
27	670121 Civic Participation-Education	b/	-	-	-	-	-	-	-	-	-	-	-	-	-
28	670122 Civic Participation-Commun Dev	b/	-	-	-	25,000	-	-	1,500	-	-	-	-	-	26,500
29	670750 Institution or Goodwill Adv. E	b/	-	-	-	-	-	-	-	-	-	-	-	-	-
30	Advertising		**11,094**	**72,302**	**27,395**	**51,597**	**23,800**	**121,955**	**33,845**	**29,932**	**58,943**	**34,588**	**137,706**	**73,251**	**676,408**
31	a. Institutional Advertising		6,251	51,678	13,657	36,145	800	7,685	10,051	10,156	8,075	3,100	8,799	6,347	162,743
32	b. Conservation		-	-	-	-	-	-	-	-	-	-	-	-	-
33	c. Informational		-	795	(231)	-	-	-	-	-	10,279	399	-	-	11,242
34	d. Promotional		4,843	20,625	13,738	15,452	23,000	114,270	23,794	19,776	50,868	31,488	128,907	66,904	513,665
35	e. Promotional for Sale of Appliances		-	-	-	-	-	-	-	-	-	-	-	-	-
36	**Institutional and Promotional Advertising**		**11,094**	**73,097**	**27,164**	**51,597**	**23,800**	**121,955**	**33,845**	**29,932**	**69,222**	**34,987**	**137,706**	**73,251**	**687,650**

a/ Chattanooga Gas Company detailed Income Statement Schedule 19
b/ AGL Services Company Income Statement Schedule 20

Exhibit GT-1

Chattanooga Gas Company
Annual Review Mechanism ("ARM")
Incentive Compensation and Other Payroll
Twelve Months Ending December 31, 2020
Schedule 27

Line No.	Description		January	February	March	April	May	June	July	August	September	October	November	December	Total
	Chattanooga Gas Company														
1	670590 AIP Bonus	a/	49,501	43,324	58,975	18,563	15,469	2,559	20,572	17,135	77,617	27,481	37,246	55,471	423,912
2	LTI Awards		-	-	-	-	-	-	-	-	-	-	-	-	-
3	**Total**		**49,501**	**43,324**	**58,975**	**18,563**	**15,469**	**2,559**	**20,572**	**17,135**	**77,617**	**27,481**	**37,246**	**55,471**	**423,912**
4	Adjustment to 100%		28,948	25,336	34,488	10,855	9,046	1,497	12,031	10,020	45,390	16,071	21,781	32,439	247,901
5	**Exclusion of AIP in Excess of 100%**		**20,553**	**17,988**	**24,487**	**7,707**	**6,423**	**1,063**	**8,542**	**7,114**	**32,227**	**11,410**	**15,465**	**23,032**	**176,010**
	Amount Included in ARM Filing														
6	AIP		14,474	12,668	17,244	5,428	4,523	748	6,015	5,010	22,695	8,035	10,891	16,219	123,951
7	LTI		-	-	-	-	-	-	-	-	-	-	-	-	-
8	**Total**		**14,474**	**12,668**	**17,244**	**5,428**	**4,523**	**748**	**6,015**	**5,010**	**22,695**	**8,035**	**10,891**	**16,219**	**123,951**
9	**Incentive Compensation Adjustment**		**(35,027)**	**(30,656)**	**(41,731)**	**(13,135)**	**(10,946)**	**(1,811)**	**(14,557)**	**(12,125)**	**(54,922)**	**(19,445)**	**(26,355)**	**(39,251)**	**(299,961)**
	Payroll Taxes														
8	427100 General Tax Expense-Payrol	a/	27,955	19,885	23,525	26,095	21,904	21,021	23,759	20,626	21,947	22,316	23,735	26,733	279,502
9	Payroll Expenses	a/	349,751	307,589	359,855	334,274	304,488	283,903	326,217	282,996	373,832	320,397	353,563	397,260	3,994,127
10	Payroll Tax Factor		7.99%	6.46%	6.54%	7.81%	7.19%	7.40%	7.28%	7.29%	5.87%	6.97%	6.71%	6.73%	
11	Variable Pay Payroll Ta:		**(2,800)**	**(1,982)**	**(2,728)**	**(1,025)**	**(787)**	**(134)**	**(1,060)**	**(884)**	**(3,224)**	**(1,354)**	**(1,769)**	**(2,641)**	**(20,390)**
	Allocated Expense - AGSC														
12	670590 AIP Bonus	b/	4,751,274	4,337,349	2,763,557	1,784,696	1,487,484	2,637,559	1,910,326	1,611,528	5,451,576	2,643,419	4,524,357	5,546,433	39,449,558
13	Less Lobby Incentive Compensation Eliminatec	c/	(8,098)	(7,086)	(5,061)	(3,037)	(2,531)	(4,188)	(3,229)	(2,691)	(8,588)	(4,427)	(6,624)	(8,992)	(64,553)
14	LTI Awards	b/	251,351	365,173	7,923,549	440,898	377,126	364,960	284,813	381,092	574,321	345,863	331,035	745,243	12,385,424
15	**Total**		**4,994,527**	**4,695,436**	**10,682,044**	**2,222,557**	**1,862,079**	**2,998,332**	**2,191,910**	**1,989,928**	**6,017,310**	**2,984,854**	**4,848,768**	**6,282,684**	**51,770,429**
16	Allocation Factor	d/	2.20%	2.55%	2.07%	2.52%	2.66%	2.46%	2.51%	2.68%	2.39%	2.56%	2.52%	2.40%	
17	Allocated AIP		104,291	110,572	57,096	44,979	39,503	64,853	47,832	43,067	130,077	67,476	113,729	133,152	956,626
18															
19	Adjustment to 100%		61,348	65,042	33,586	26,458	23,237	38,149	28,137	25,333	76,516	39,692	66,899	78,325	562,721
20	**Exclusion of AIP in Excess of 100%**		**42,944**	**45,529**	**23,510**	**18,521**	**16,266**	**26,704**	**19,696**	**17,733**	**53,561**	**27,784**	**46,830**	**54,827**	**393,905**
	Allocated Amount Included in ARM Filing														
21	AIP		73,617	78,050	40,303	31,750	27,884	45,778	33,764	30,400	91,819	47,630	80,279	93,990	675,265
22	LTI		5,527	9,325	164,004	11,131	10,032	8,988	7,143	10,201	13,725	8,843	8,333	17,920	275,173
23	**Total**		**79,144**	**87,375**	**204,307**	**42,880**	**37,916**	**54,766**	**40,907**	**40,601**	**105,544**	**56,473**	**88,613**	**111,909**	**950,438**
24	**Incentive Compensation Adjustment**		**(79,144)**	**(87,375)**	**(204,307)**	**(42,880)**	**(37,916)**	**(54,766)**	**(40,907)**	**(40,601)**	**(105,544)**	**(56,473)**	**(88,613)**	**(111,909)**	**(950,438)**
	Payroll Taxes														
25	427100 General Tax Expense-Payrol	b/	875,581	1,308,024	570,032	539,888	516,723	531,942	537,272	506,857	526,349	513,604	476,333	883,310	7,785,915
26	Payroll Expenses	b/	13,961,774	12,130,529	19,441,592	10,745,101	9,989,671	11,610,352	11,292,621	10,291,679	14,772,879	11,707,631	13,196,952	18,818,543	157,959,323
27	Payroll Tax Factor		6.27%	10.78%	2.93%	5.02%	5.17%	4.58%	4.76%	4.92%	3.56%	4.39%	3.61%	4.69%	
28	Variable Pay Payroll Ta:		**(4,963)**	**(9,422)**	**(5,990)**	**(2,155)**	**(1,961)**	**(2,509)**	**(1,946)**	**(2,000)**	**(3,760)**	**(2,477)**	**(3,198)**	**(5,253)**	**(45,635)**
	Allocated Expense - SCS														
29	670640 Incentives SCS	b/	1,009,061	708,945	3,463,284	707,986	617,170	708,960	1,012,189	709,849	1,745,718	791,168	843,000	1,612,401	13,929,731
30	AIP	e/	882,530	602,368	547,011	429,175	567,301	562,020	858,861	560,984	1,379,210	627,139	686,065	1,251,071	8,953,734
31	LTI	e/	126,531	106,577	2,916,273	278,811	49,870	146,940	153,329	148,865	366,508	164,029	156,935	361,329	4,975,997
32	Allocation Factor	d/	2.20%	2.55%	2.07%	2.52%	2.66%	2.46%	2.51%	2.68%	2.39%	2.56%	2.52%	2.40%	
33	Allocated AIP		19,405	15,381	11,322	10,835	15,091	13,841	21,541	15,017	32,961	16,035	17,271	30,083	218,783
34															
35	Adjustment to 100%		11,217	8,891	6,545	6,263	8,723	8,001	12,452	8,680	19,052	9,269	9,983	17,389	126,464
36	**Exclusion of AIP in Excess of 100%**		**8,188**	**6,490**	**4,778**	**4,572**	**6,368**	**5,840**	**9,090**	**6,337**	**13,908**	**6,766**	**7,288**	**12,694**	**92,319**
	Allocated Amount Included in ARM Filing														
37	AIP		13,796	10,936	8,050	7,703	10,730	9,841	15,315	10,677	23,434	11,401	12,279	21,388	155,551
38	LTI		2,782	2,721	60,362	7,039	1,327	3,619	3,846	3,985	8,759	4,194	3,951	8,688	111,272
39	**Total**		**16,579**	**13,657**	**68,412**	**14,742**	**12,056**	**13,459**	**19,161**	**14,662**	**32,193**	**15,595**	**16,230**	**30,077**	**266,823**
40	**Incentive Compensation Adjustment**		**(16,579)**	**(13,657)**	**(68,412)**	**(14,742)**	**(12,056)**	**(13,459)**	**(19,161)**	**(14,662)**	**(32,193)**	**(15,595)**	**(16,230)**	**(30,077)**	**(266,823)**
	Payroll Taxes														
41	670658 Payroll Tax SCS	b/	184,089	161,606	156,577	163,428	169,843	157,875	233,530	292,489	369,034	204,542	211,146	302,991	2,607,150
42	SCS Fixed Compensatior	b/	2,544,715	2,355,667	2,583,112	2,715,411	2,388,674	2,681,849	2,069,722	2,480,444	2,574,040	2,685,526	2,411,083	1,363,166	28,853,408
43	SCS Bonus	b/	1,009,061	708,945	3,463,284	707,986	617,170	708,960	1,012,189	709,849	1,745,718	791,168	843,000	1,612,401	13,929,731
44	Payroll Tax Factor		5.18%	5.27%	2.59%	4.77%	5.65%	4.66%	7.58%	9.17%	8.54%	5.88%	6.49%	10.18%	
45	Variable Pay Payroll Ta:		**(859)**	**(720)**	**(1,772)**	**(704)**	**(681)**	**(627)**	**(1,452)**	**(1,344)**	**(2,750)**	**(917)**	**(1,053)**	**(3,063)**	**(15,942)**

a/ Chattanooga Gas Company detailed Income Statement Schedule 1!
b/ AGL Services Company Income Statement Schedule 2(
c/ Lobbying Dept 1637 Workpaper Schedule 24.2
d/ Allocated Cost Adjustment Schedule 23.1
e/ SCS Incentive Compensation Workpaper Schedule 35.2

Exhibit GT-1

Chattanooga Gas Company
Annual Review Mechanism ("ARM")
Normalization Adjustment Other than Weather
Twelve Months Ending December 31, 2020
Schedule 28

Non-Prescribed ARM Adjustments

		Group Insurance - Medical 5 YR Avg	
1	Historic Base Period	190,375	
2	Previous Year	718,183	
3	2nd Previous Year	164,087	
4	3rd Previous Year	458,871	
5	4th Previous Year	470,039	
6	**Average**	**400,311**	
7	Adjusted Historic Base Year	190,375	
8	**Adjustment**	**209,936**	b/
9	Normalized LNG Maintenance	(695,819)	c/

Prescribed ARM Adjustments

Amortization of the TCJA Tax Reserve - Activty and Balance

12	Amortization Expense	(461,177.50)			
	TCJA 13-MA Balance		ADIT on Books		
13	Dec-19	(1,837,787)	480,306	482,115	
14	Jan-20	(1,837,787)	480,306	482,115	
15	Feb-20	(1,837,787)	480,306	482,115	
16	Mar-20	(1,837,787)	480,306	482,115	
17	Apr-20	(1,837,787)	480,306	482,115	
18	May-20	(1,837,787)	480,306	482,115	
19	Jun-20	(1,844,710)	482,115	482,115	
20	Jul-20	(1,844,710)	482,115	482,115	
21	Aug-20	(1,844,710)	482,115	482,115	
22	Sep-20	(1,844,710)	482,115	482,115	
23	Oct-20	(1,690,984)	441,939	441,939	
24	Nov-20	(1,537,258)	401,762	401,762	
25	Dec-20	(1,383,533)	361,586	361,586	
26			462,737	463,572	(835)

	Description	Other Revenues 4 YR Avg	Uncollectible Expense 5 Yr. Avg
27	Historic Base Period	1,077,171	325,527
28	Previous Year	1,005,177	248,739
29	2nd Previous Year	1,086,656	316,560
30	3rd Previous Year	718,367	137,686
31	4th Previous Year		130,401
32	**Average**	**971,843**	**231,783**
33	Adjusted Historic Base Year	1,077,171	325,527
34	**Adjustment**	**(105,328)**	**(93,744)**

	Rate Base Normalization Adjustments	Material and Supplies	Prepayments	Gas Inventory	Reserve for Uncollectible
35	Historic Base Period	487,141	27,568	7,757,841	288,440
36	Previous Year	407,669	48,334	8,871,344	210,505
37	2nd Previous Year	397,484	50,708	8,895,994	192,949
38					
39	Average	430,765	42,203	8,508,393	230,631
40	**Adjustment**	**(56,377)**	**14,635**	**750,552**	**(57,808)**

		Reserve for Health Insurance	Other Reserves
41	Historic Base Period	84,344.54	145,665.24
42	Previous Year	69,395.85	60,601.38
43	2nd Previous Year	36,772.15	53,967.69
44			
45	Average	63,504.18	86,744.77
46	**Adjustment**	**(20,840.36)**	**(58,920.47)**

		Interest on Customer Deposits	
47	12/31/2020 Balance Over 6 Months	1,181,594.49	92.7%
48	12/31/2020 Balance less than 6 Months	93,716.41	7.3%
		1,275,311	
49	Average Balance	$ 1,330,456	
50	Ratio of Balance Over 6 Months	92.65%	
51	13MA Balance Over 6 Months	$ 1,232,687	
52	Prime Interest Rate as of 12/31/2020	3.25%	
53	Normalized Interest	$ 40,062	
54	Base Period Interest on Customer Deposits	$ 78,210	
55	**Adjustment**	**$ (38,147)**	d/

	Three year amortization of ARM Costs	
56	162025 Rate Case Expenses	241,932
57	Amortized over three years	**80,644**

a/ Prescribed ARM Normalization Adjustments were either stipilated in the initial order or in subsequent ARM filings.
b/ Approve in Docket 20-00049. The company is self-insured and can have material variations. This adjustment is to normalize those costs.
c/ Schedule 28.2 LNG Maintenance Liquefaction Equipment
d/ Please see the testimony of Mr. Hickerson

Exhibit GT-1

Chattanooga Gas Company
Annual Review Mechanism ("ARM")
Normalization Workpaper
Twelve Months Ending December 31, 2020
Schedule 28.1

Line No.	Account	As of 12/31/2020	Rate Making Adjustments	Historic Base Period Adjusted	PriceWaterHouse Cooper	April 2020 Tornado Event	COVID-19 Pandemic	Crossbore Legacy Program	Stakecenter Locating	Maintenance of Gas Holders	Historic Base Period Normalized	
1	600002 Pay-LNG Operation and Labo	429,339		429,339							429,339	
2	600007 Pay-LNG Maint. Purification Ec	2,425		2,425	-						2,425	
3	600008 Pay-LNGMaint. Liquefaction Ec	35,149		35,149							35,149	
4	600009 Pay-LNG Maint. of Vaporizing E	9,718		9,718							9,718	
5	600010 Pay-LNG Maint. of Comp. Equip	15,914		15,914							15,914	
6	600011 Pay-LNG Maint. of Other Equi	12,525		12,525							12,525	
7	600021 Pay-Design Gas Sys. Improv	41		41							41	
8	600022 Pay-Distribution Load Dispatch	1,810		1,810							1,810	
9	600024 Pay-Perform 3-Year Surve	4,672		4,672							4,672	
9	600030 Pay-Inspect Cathodic Prot.S	43,804		43,804							43,804	
10	600031 Pay-Locate Mains and Service	351		351							351	
11	600033 Pay-Relocate Service	19,811		19,811							19,811	
12	600034 Pay-Perform Em. Valve Insp	19,419		19,419							19,419	
13	600035 Pay-Serv.StandBy and Beeper Time	57,289		57,289							57,289	
14	600036 Pay-Ser.Ctr.-Dist.-SdByBprTime	44,030		44,030							44,030	
15	600037 Pay-Investigate Leaks Dist	57,536		57,536		3,420					54,116	b/
16	600038 Pay-Regulator Stat. Inspec	40,706		40,706							40,706	
17	600039 Pay-City Gate Stations	0		0							0	
18	600041 Pay ERTs	509		509							509	
19	600043 Pay-Turn-off Service	86,454		86,454		273					86,181	b/
20	600044 Pay-Activate Meter	235,789		235,789		464					235,325	b/
21	600046 Pay-PT Meter Change	35,124		35,124		118					35,006	b/
22	600047 Pay- No Gas AGLC Work	35,458		35,458		3,512					31,945	b/
23	600061 Pay-Repair and Maint. Mains	83,070		83,070		298					82,772	b/
24	600062 Pay-Repair Damage Mains	28,542		28,542		1,209					27,333	b/
25	600064 Pay-Maintain Regulator Stat	40,311		40,311							40,311	
26	600069 Pay-Repair Damage Service	30,846		30,846		2,687					28,158	b/
27	600070 Pay-MaintainMeterSetsandReq-Prc	39,242		39,242							39,242	
28	600071 Pay-Repair Meter SetsandReg Re	23,789		23,789							23,789	
29	600090 Direct Labor Regular	0		0							0	
30	600093 Pay-Meter Reading-Enscar	74,036		74,036							74,036	
31	600020 Pay-Distribution Superv and Eng	219,904		219,904		4,754					215,150	b/
32	600045 Pay-Investigate Leaks	231,994		231,994		10,824					221,170	b/
33	600113 Payroll Expense-V-Force	4,149		4,149							4,149	
34	600042 Pay-Single Reads	50,518		50,518		187					50,332	b/
35	600122 Pay-Operational Training	264,772		264,772		1,249					263,523	b/
36	600026 Pay-Perform Survey-Bus. Dis	194		194							194	
37	600120 Pay-AandG Salaries	1,086,814		1,086,814		5,538					1,081,276	b/
38	600121 Pay-Operate Facilities	319		319							319	
39	600067 Pay-Maintain of Services	159,920		159,920		9,648					150,272	b/
40	600112 Pay-Promotional Advertising	187		187							187	
41	600123 Pay-Safety TrainingandReg Compl	20,563		20,563							20,563	
42	600131 Pay-OperateandMaintain Fleet Ec	4,443		4,443							4,443	
43	600132 Pay-Maintain Facilities	877		877							877	
44	600152 Pay-Turn Off-Non-Pa	554		554							554	
45	600155 Pay-Cathodic Protection Repairs	1,882		1,882							1,882	
46	600168 Pay-Meter Service-Genera	165		165							165	
47	600176 Pay-Dist Yard Time	4,376		4,376							4,376	
48	600179 Pay-Service Yard Time	92		92							92	
49	670590 AIP Bonus	423,912		423,912							423,912	
50	670594 Other/Sales Bonuses	10,782		10,782							10,782	
51	670140 Fleet Fuel Expense	133,072		133,072							133,072	
52	670141 Veh-Collision and Damage Repair	24,240		24,240							24,240	
53	670145 Vehicle Licenses	14,269		14,269							14,269	
54	670147 Lease Fleet Equipment	(12,784)		(12,784)							(12,784)	
55	670148 Operate and Maintain Fleet Ec	77,009		77,009							77,009	
56	670030 Landscaping Services	3,485		3,485							3,485	
57	670050 Utilities	193,676		193,676							193,676	
58	670170 Security	1,888		1,888							1,888	
59	670551 Cell Phone	654		654							654	
60	670889 Operations of Facilities	2,612		2,612							2,612	
61	670900 Facilities Rent and Lease Expenses	173,908		173,908							173,908	
62	620050 LNG Operation	201,124		201,124							201,124	
63	640605 Turn-off Service	1,129		1,129							1,129	
64	640607 Activate Meter	1,868		1,868							1,868	
65	640611 RelocateService(Re-Route)-Cred	(74,299)		(74,299)							(74,299)	
66	640707 Investigate Leaks-Distribution	800		800							800	
67	640749 Distribution-Mat Mgl	103,287		103,287		3,648	13,100				86,539	b/,c/
68	640770 CCF Materials	3		3							3	
69	650700 Uncollectible Acct	210,249		210,249							210,249	
70	650701 Uncollectible Accts-Damages	115,278		115,278							115,278	
71	655310 Customer Education	4,650		4,650							4,650	
72	660003 Misc Sales Promotion	47,800		47,800							47,800	
73	660004 Advertising TV and Radio	4,000		4,000							4,000	
74	660016 Education and Outreach Program	1,560		1,560							1,560	
75	660400 Vendor and Agency Suppor	(21,620)		(21,620)							(21,620)	
76	669002 Rate Evaluation Costs-Amor	268,494		268,494							268,494	
77	670700 Regulatory Commission Exp	3,902		3,902							3,902	
78	670400 Injuries and Damages	10,511		10,511							10,511	
79	670530 Retirement Savings Plus Plan	135,468		135,468							135,468	
80	670530 Retirement Savings Plus Plan	135,468		135,468							135,468	
81	670506 Group Insurance - Denta	5,430		5,430							5,430	
82	670507 Group Insurance - Vision	79		79							79	
83	670508 Group Insurance-Life/AD&D/LTD	23,136		23,136							23,136	
84	670515 HSA Employer Contributions	8,746		8,746							8,746	
85	670555 Group Insurance - Pharmacy(Rx	71,862		71,862							71,862	
86	670596 Preventive Care Incentive	(4,746)		(4,746)							(4,746)	
87	670505 Flex Vacation Deductions	(17,097)		(17,097)							(17,097)	
88	670520 Physicals	2,010		2,010							2,010	
89	670525 Miscellaneous Benefits	2,301		2,301		1,132					1,170	b/
90	670572 Tuition Reimbursemen	10,450		10,450							10,450	
91	670601 COVID Telework Reimbursemen	1,400		1,400			1,400				-	c/
92	670450 Pensions	242,625		242,625							242,625	
93	670503 Other Post Retirement Benefits	16,595		16,595							16,595	
94	670100 Office and Administrative	24,691		24,691							24,691	
95	670101 Supplies	1,361		1,361							1,361	
96	670104 Postage	198,704		198,704							198,704	
97	670159 Scrap Materials	(343)		(343)							(343)	
98	670352 Forms	(11,036)		(11,036)							(11,036)	
99	670165 Stores -Other	2,956		2,956							2,956	
100	670166 Inventory Adjustment Expens	(2,523)		(2,523)							(2,523)	
101	670102 Development and Training-Acctg	4,313		4,313							4,313	
102	670106 Safety Training and Reg Compliance	21,674		21,674		44	454				21,176	b/, c/
103	620040 Outside Services-LNG Storage	29,906		29,906							29,906	
104	625930 Outside Svc-LNG Storage Main	89,463		89,463							89,463	
105	640204 Perform 3Year Survey-Contracto	5,971		5,971							5,971	
106	640206 Perform 5-Year Survey-Contrac	53,274		53,274							53,274	
107	640211 Perform Survey-Bus Dist Con	108,291		108,291							108,291	
108	640213 Perform Survey Trans.Pipe Con	132		132							132	
109	640215 Perform Leak Sur. Other Con	15,698		15,698							15,698	
110	640219 Right of Way Upkeep Contracto	53,762		53,762							53,762	
111	640231 Inspect Cathodic ProtectionCor	18,186		18,186							18,186	
112	640233 Locate Mains and Svcs- Cont	859,097		859,097							859,097	
113	640610 Relocate Service Re-Route Con	32,500		32,500							32,500	
114	645210 Repair and Maintain Mains Con	73,254		73,254							73,254	
115	645211 Maintenance of Main Paving	277,356		277,356							277,356	
116	645215 Repair Damage Mains-Contractor	12,501		12,501							12,501	
117	645502 Maint. Meter SetsandReg. ProCon	198,092		198,092							198,092	
118	645504 Repair Damage Srvc- Contractor	648		648		(988)					1,636	b/
119	645507 Repair Meter Sets and Reg-Re-Cn	29,428		29,428		16,500					12,928	b/
120	645710 Maintenance of Services-Contra	15,524		15,524							15,524	
121	645711 Maintenance of Service Paving	65,610		65,610							65,610	
122	645712 Pipline Integrity Prog-Con	11,204		11,204							11,204	
123	645714 R&M Mains-Bridges & Above Ground	-		-							-	
124	660321 Crossbore Legacy Program	373,161		373,161				144,306			228,855	d/
125	660360 Environmental Costs	21,065		21,065							21,065	
126	670201 Outside Svc. -Printing	183,005		183,005			53,558				129,447	c/
127	670200 Outside Svcs Employed	791,060		791,060	188,818	25,332	-		40,137		536,773	a/, b/,
128	670250 Damage Billing - Gas	(8,315)	(8,315)	-							-	h/
129	670251 Damage Billing - Non-Gas	(318,554)	(318,554)	-							-	h/
130	670363 Outside Services Eng	(1,227)		(1,227)							(1,227)	
131	670402 Outside Legal Services	714,357	(160,754)	875,111			101,186				773,925	c/, i/
132	670850 Outside Services -Facilities	110,131		110,131							110,131	i/
133	670800 Association and Club Dues-Comp	30,835		30,835							30,835	
134	670805 AssociationandClub Dues-Employee	2,440		2,440							2,440	
135	670806 General Dues and Subscriptions	15,718		15,718							15,718	
136	670855 Travel Expense	17,780		17,780		4,742	692				12,346	b/, c/
137	670856 Meals and Entertainmen	18,134		18,134		7,965	7,980				2,189	b/, c/
138	670857 Meals and Entertainment 100 Percer	10,060		10,060							10,060	
139	670600 Franchise Requirements	2,296,258		2,296,258							2,296,258	
140	607500 Strategic Environmental Costs	2,584		2,584							2,584	
141	670080 Tax and License	25,775		25,775							25,775	
142	670120 Civic Participation-Other	26,155		26,155							26,155	
143	670122 Civic Participation-Commun Dev	64,986		64,986							64,986	
144	670127 Uniforms	26,617		26,617							26,617	
145	670130 Bank Service Charges	27,207		27,207							27,207	
146	670300 General Business Insurance	147,850		147,850							147,850	
147	670840 Miscellaneous Expense	12,250		12,250							12,250	
148	625200 Maintenance of Gas Holders	117,364		117,364						127,797	(10,433)	f/
149	625300 LNG Mnt Purification Equip	1,759		1,759							1,759	
150	625400 LNG Maint Liquefaction Equip	995,531	695,819	299,713							299,713	g/
151	625500 LNG Mnt- of Vaporizing Equip	7,765		7,765							7,765	
152	625600 LNG Mnt- of Compressor Equip	51,195		51,195							51,195	
153	625900 LNG Mnt-Other Equip	82,237		82,237							82,237	
154	645200 Repair and Maintain Mains	58,936		58,936		876					58,060	b/, c/
155	645214 Repair damage mains	6,489		6,489							6,489	
156	645400 Maintenance Regulator Stations	30,088		30,088							30,088	
157	645501 Maint. Meter Sets andReg. Prc	10,666		10,666							10,666	
158	645503 Repair Damage Service	6,121		6,121		3,850					2,271	b/
159	645506 Repair Meter Sets and Reg. Re	2,098		2,098							2,098	
160	645700 Maintenance of Services	35,712		35,712		3,623					32,089	b/
161	675100 Maintenance of Facilities	37,841		37,841							37,841	
162	675105 Software Maintenance	32,132		32,132							32,132	
163	675120 Maintenance Hand Tools	48,202		48,202		162					48,039	b/
164	675140 Maintenance of Office Equip	1,038		1,038							1,038	
165	675160 Small Tools and Equipmen	422		422							422	
	Operations and Maintenance Exp.	**13,930,697**	**208,195**	**13,722,503**	**188,818**	**111,068**	**178,370**	**144,306**	**40,137**	**127,797**	**12,932,007**	
166	670150 Admin&Gen Salaries-Capitalized	(122,528)		(122,528)		(626)					(121,902)	b/
167	670160 A&G Expenses-Capitalized	(5,815)		(5,815)		(5)	(33)				(5,777)	b/, c/
168	670510 EmployeeBenefitsCaptilized	(90,866)		(90,866)		(123)					(90,743)	b/
169	670512 Pensions-Capitalized	(17,510)		(17,510)		(24)					(17,486)	b/
170	670513 ATPI Capitalized	(38,054)		(38,054)		(52)					(38,002)	b/
171	671021 Fleet Capitalization	(17,316)		(17,316)							(17,316)	
	Capitalized Expenses	**(292,088)**		**(292,088)**	**-**	**(830)**	**(33)**	**-**	**-**	**-**	**(291,226)**	
172	680304 Interco Billing General O&M	101,655		101,655		92,261					9,394	b/
	Intercompany Billing	**101,655**		**101,655**	**-**	**92,261**	**-**	**-**	**-**	**-**	**9,394**	
173	427100 General Tax Expense-Payro	279,502		279,502		3,092						
174	427111 GeneralTaxExpensePayroll-Capi	(33,554)		(33,554)		(46)					(33,508)	b/
	Payroll Taxes	**245,948**	**-**	**245,948**	**-**	**3,046**	**-**	**-**	**-**	**-**	**(33,508)**	
					188,818	**205,546**	**178,337**	**144,306**	**40,137**	**127,797**		

a/ PriceWaterHouse Copper conducted the 2020 Shared Service study filed with the 2019 ARM, as well as a pipeline safety management system assessment. These costs are not anticpated in
b/ Removal of costs related to the April 2020 tornado event. Please see schedule 35.
c/ Removal of costs related to COVID-19 pandemic. Please see schedule 35.1
d/ Crossbore Legacy Program one -time cosst related to time scoping/vido pipeline inpectic
e/ StakeCenter Locating One-time costs - contractors to assist with the company's watch and protect progra
f/ LNG maintenance expense for painting and insulation not expected to incurr in 2C
g/ Sch 28.2 LNG Maintenance Liquefaction Equipmer
h/ Reclassify Damage billing as revenue
i/ 2019 ARM Costs

Chattanooga Gas Company
Twelve Months Ending December 31, 2020
LNG Maintenance Liquefaction Equipment - Workpaper
Chattanooga Gas Company
Schedule 28.2

Line No.	Account		As of 12/31/2020
1	625400 LNG Maint Liquefaction Equip	a/	995,531.28
2	Expesne Removal	b/	(927,758.05)
3	Amortize Expense Over 4 Years		(231,939.51)
4	**Expense Rate Making Adjustment**		**(695,818.54)**
5	Deferred Balance		347,909.27
6	Less: Accumulated Deferred Income Tax		(90,926.09)
7	**Rate Base Adjustment**		**256,983.18**

a/ Chattanooga Gas Company detailed Income Statement Schedule 19
b/ The Company incurred LNG maintenance expense that is not expected to be incurred again for the next four to eight years

Chattanooga Gas Company
Annual Review Mechanism ("ARM")
Carrying Charges and Average Balance ARM Asset/(Liability)
Twelve Months Ending December 31, 2020
Schedule 29

Line No.	Description		Historic Base Period with Rate Making Adjustments
1	Gas Sales & Transportation Revenues	c/	66,587,705
2	AFUDC -Interest	c/	161,760
3	AFUDC-Equity	c/	340,428
4	Other Revenues	c/	1,077,171
5	**Total Operating Revenues [L1:L4]**		**68,167,063**
6	Purchased Gas Expense	c/	30,528,398
7	Operating & Maintenance Expense-Labor	c/	3,694,166
8	Operating & Maintenance Expense-Non Labor	c/	13,715,413
9	**Total Operating & Maintenance Expense [L6:L8]**		**47,937,977**
10	Depreciation Expense	c/	8,214,820
11	Amortization -Prior Year Earnings Deficiency/(Surplus)	c/	990,551
12	Interest on Customer Deposits	c/	78,210
13	Taxes Other than Income	c/	3,760,637
14	State Excise (Income) Tax	c/	146,219
15	Federal Income Tax	c/	(1,055,150)
16	Total Operating Expense **[L9:L15]**		60,073,264
17	**Utility Operating Income**		8,093,798
18	Interest Expense **[L20 X L21]**		4,339,740
19	Net Income Equity-Earnings **[L17-L18]**		3,754,058
20	Rate Base	d/	189,255,343
21	Weighted Cost of Debt -Annual	e/	2.29%
22	Weighted Cost of Equity -Annual	e/	4.82%
23	Required Net Income **[L20XL22]**		$ 9,130,700
24	Earning Deficiency (Excess) **[L23-L19]**		5,376,642
25	Overall ROR Annual	e/	7.12%
26	Annual Carrying Charges **[L25 XL24]**		382,688
28	1/2 Year		50%
29	Carrying Charge **[L26 X L28]**		$ 191,344
30	**Historic Period Earning Deficiency (Excess) + Carrying Charges [L24+L29]**		$ 5,567,986
31	Tax Gross Up Factor	f/	1.35382116
32	**Annual Reconciliation Balance [L30 X L31]**		**$ 7,538,057.18**
33	13Month Average Amortized over 12 Months		**$ 3,769,029**

a/ Excludes expenses disallowed for ratemaking
b/Based on Revenues, ratemaking expense, and synchronized interest
c/ Income Statement Historic Base Period Schedule 5
d/ Rate Base Schedule 2
e/ Capital Structure and Rate of Return Summary Schedule 11
f/ Revenue Conversion and Income Tax Gross-up Factors Schedule 12

Exhibit GT-1

Chattanooga Gas Company
Annual Review Mechanism ("ARM")
Fines and Penalties
Twelve Months Ending December 31, 2020
Schedule 35.9

Line No.	Description		January	February	March	April	May	June	July	August	September	October	November	December	Total
	Direct Incurred														
	Total Charges														
1	670841 Fines and Penalties	**a/**	-	-	-	-	-	-	-	-	-	-	-	-	-
2	Charges Excluded from Cost of Service														
3	670841 Fines and Penalties		-	-	-	-	-	-	-	-	-	-	-	-	-
	Allocated from Service Company														
	Total Charges														
4	670841 Fines and Penalties	b/	-	573	1,162	-	-	-	500	-	99	-	-	-	2,334
5	Allocation Factor	c/	2.20%	2.55%	2.07%	2.52%	2.66%	2.46%	2.51%	2.68%	2.39%	2.56%	2.52%	2.40%	
6	Fines and Penalties Allocatec		-	15	24	-	-	-	13	-	2	-	-	-	54
	Charges Excluded from Cost of Service														
7	670841 Fines and Penalties		**-**	**(15)**	**(24)**	**-**	**-**	**-**	**(13)**	**-**	**(2)**	**-**	**-**	**-**	**(54)**
8	**Total Adjustment**		**-**	**(15)**	**(24)**	**-**	**-**	**-**	**(13)**	**-**	**(2)**	**-**	**-**	**-**	**(54)**

a/ Chattanooga Gas Company detailed Income Statement Schedule 19
b/ AGL Services Company Income Statement Schedule 20
c/ Allocated Cost Adjustment Schedule 23.1

Model Inputs

Data Item	Inputs
Company	Chattanooga Gas Company
Historic Period	Twelve Months Ending December 31, 2020 Annual Review Mechanism ("ARM")

Current Period: December 31, 2020

Income Tax Rates

	2020
State Income Tax Rate	6.50%
Federal Income Tax Rate	21.00%
Statutory Composite Rate	26.135%

Cost of Capital

	Ratio	Cost	WACC
Short-Term Debt	6.30%	3.01%	0.19%
Long-Term Debt	44.47%	4.73%	2.10%
Equity	49.23%	9.80%	4.82%
Total	100.00%		7.12%

Revenue Conversion Factor

Revenue Conversion Factor per DN 18-00017	1.34717

Lead/Lag Days

	2020
Revenues	43.76
Purchased Gas	40.94
O&M Labor	14.01
Pension & OPEB Cash Contributions	0.00
Miscellaneous Employee Benefits	4.47
401K Benefits	12.07
Health/Life Insurance Expense	8.98
Allocated Cost	21.94
Uncollectible	43.76
Other Operating Expense	31.49
Taxes-Other than Income Tax	171.16
State Excise (Income) Tax-Current	37.88
State Excise (Income) Tax-Deferred	0.00
FIT-Current	37.88
Fit-Deferred	0.00
Depreciation and Amortization	0.00
Interest on Customer Deposits	0.00
Interest Short-Term Debt	-51.36
Interest Long-Term Debt	45.76

Interest Costs

Rate Base	189,255,343	
Short-Term Interest	358,885	8.3%
Long-Term Interest	3,980,856	91.7%
	4,339,740	
Reversal of ARM Legal Expense Deferral	160,754	

Removal of Non-allocable Plant

Plant in Service and Accumulated Reserve	31-Dec-20
Adjustment for Non-Allocable Plant	$ (21,024,020)
Allocation Factor	2.40%
Non-Allocated Plant Adjustment	$ (505,538)

Construction Work in Progress	31-Dec-20
Allocated CWIP Adjustment	$ (37,343)
Total Adjustment to Rate Base for Non-Allocable Plant	$ (542,881) a/

a/ Please see Schedule 35.12 for the support and calculation of the non-allocable plant.

Data Request Corrections

CA-2-023 - reduction in allocated cost, see response for details and supporting calculation	(319)
CA-2-020 - removal of certain legal charges, see response for further details on the adjustment.	(21,364)