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**BEFORE THE TENNESSEE PUBLIC UTILITY COMMISSION
NASHVILLE, TENNESSEE**

July 17, 2023

IN RE:	)	
CHATTANOOGA GAS COMPANY	)	Docket No.
PETITION FOR APPROVAL OF ITS	)	
2022 ANNUAL RATE REVIEW	)	23-00029
FILING PURSUANT TO	)	
TENN. CODE ANN. § 65-5-103(d)(6)	)	

**SUPPLEMENTAL TESTIMONY OF TIFFANI WEEMS
ON BEHALF OF
CHATTANOOGA GAS COMPANY**

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

2 A. Tiffani Weems, Manager, Regulatory Reporting, Southern Company Gas (“SCG”).

3 My business address is 10 Peachtree Place, Location 1686, Atlanta, Georgia 30309.

4 **Q. Are you the same Tiffani Weems who previously filed direct testimony in this**
5 **proceeding?**

6 A. Yes, I am.

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

8 A. The purpose of my supplemental testimony is to present information to the
9 Commission concerning the revisions to the filed 2023 Annual Review Mechanism
10 (“2023 ARM”) docket for the 2022 Historic Base Period that was filed by
11 Chattanooga Gas Company on April 20, 2023, and to support the Settlement and
12 Stipulation Agreement (“Agreement”) to be filed in this proceeding no later than
13 July 24, 2023. The revisions to the 2023 ARM and the Agreement are the result of
14 discussions and negotiations between Chattanooga Gas Company, and the
15 Consumer Advocate.

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

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

19 **Q. HOW DO YOU CHARACTERIZE THE REVISIONS TO THE 2022 ARM**
20 **DOCKET FILING?**

21 A. The revisions to the 2023 ARM Docket filing were made through the discovery
22 process. Corrections and adjustments have been identified in Schedule 1 of Exhibit
23 TW-4.

1 **Q. PLEASE DISCUSS THE CORRECTIONS OR ADJUSTMENTS**
2 **IDENTIFIED IN EXHIBIT TW-4.**

3 **A.** During the discovery process, the Company made a number of corrections and
4 adjustments increasing the total rate adjustment by \$19,476. Schedule 1 of Exhibit
5 TW-4 includes a line item for each correction, identifying the impact to the
6 deficiency, rate reset and total rate adjustment. Additionally, Schedule 1 includes
7 the location of the correction within the ARM model as well as the discovery
8 request in which the correction was identified and discussed.

9 **Q. WHAT IS THE TOTAL RATE ADJUSTMENT INCLUDING**
10 **CORRECTIONS AND ADJUSTMENTS?**

11 **A.** The initial filing included a total rate adjustment of \$11,917,087, after corrections
12 and other adjustments identified during the discovery process the total rate
13 adjustment presented for Commission approval for the 2023 ARM Docket filing is
14 \$11,936,563.

15 **Q. IS THE TOTAL RATE ADJUSTMENT OF \$11,936,563 WHAT THE**
16 **PARTIES ARE PROPOSING TO RECOVER IN RATES BEGINNING**
17 **SEPTEMBER 1?**

18 **A.** No. In the 2021 ARM Order, the Commission approved, as requested by the
19 Company and stipulated by the Consumer Advocate, a voluntary limit on the rate
20 increase for the Historic Base Period years 2020 through 2023 of up to \$6.8 million
21 annually, with any under-recovered amount rolling to the next year's recovery. The
22 request was proposed and granted due to the size of the 2020 ARM Rate
23 Adjustment and its immediate impact on customers. The Company is requesting

1 approval of the total rate adjustment of \$11,936,563, but since the total rate
2 adjustment is greater than the voluntary rate cap approved by the Commission, the
3 Company is requesting an increase in rates of \$6,800,000, with the unrecovered
4 balance carried over and included in next year's ARM Docket.

5 **Q. ARE THERE ANY OTHER TERMS OF THE SETTLEMENT BETWEEN**
6 **CGC AND THE CONSUMER ADVOCATE THAT YOU WOULD LIKE TO**
7 **SPEAK TO?**

8 A. Yes. A very important non-monetary term that came out of our negotiations with the
9 Consumer Advocate was an agreement for us to work together collaboratively to
10 update or otherwise develop some new schedules that would be included in our 2024
11 filing package. As I indicated in my Direct Testimony, CGC and all of the Southern
12 Company Gas utilities have implemented new accounting software that is more in line
13 with FERC accounting standards, but which presents some information in a different
14 way than our prior systems. These accounting system changes led the Consumer
15 Advocate to request additional discovery from us in order for them to be able to timely
16 complete the review they felt was necessary for our case. CGC did not object to any
17 of these additional discovery requests or that the total exceeded 40 requests. It has
18 been a learning process for us all trying to find the best way to get the information the
19 Consumer Advocate wanted. We hope that by continuing to collaborate we can
20 develop updated or new schedules that will be filed with our April 20, 2024, docket
21 filing that will further facilitate and streamline the Consumer Advocate review process
22 in future ARM cases.

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

3 **A. Yes.**

Line No.	Description	Adopted Docket 18-00017	Prior Year Adopted Docket 22-00032	Historic Base	Historic	Annual True-Up	
				Period with Rate Making Adjustments	Base Period Normalized	Revenue Requirement Rate Adjustment	
1	Rate Base - Sch 2	149,739,716	210,018,272	252,788,413	240,870,929	245,491,835	
2	Operating Income - Sch 5	9,625,826	9,075,381	9,068,253	17,826,769	8,612,650	
3	Earned Return [L2/L1]	6.43%	4.32%	3.59%	7.40%	3.51%	
4	Fair Rate of Return - Sch 11	7.12%	7.12%	7.12%	7.12%	7.12%	
5	Required Operating Income [L4 X L1]	10,657,876	14,948,263	17,992,471	17,144,232	17,473,129	
6	Operating Income Deficiency (Excess) [L6-L2]	1,032,050	5,872,882	8,924,217	(682,538)	8,860,479	
7	Gross Revenue Conversion Factor - Sch 12	1.347168975	1.347168975	1.347168975	1.347168975	1.347168975	
8	Revenue Deficiency (Surplus) [L6 X L7]	1,390,345	7,911,764	12,022,429	(919,494)	11,936,563	Updated Deficiency and Rate Reset after the corrections/adjustments
	Deficiency and Rate Reset Outcome Filed April 20th 2023			12,120,940	(1,044,312)	11,917,087	Deficiency and Rate Reset Outcome Filed April 20th 2023
				(1,401)	(1,402)	(2,901)	Rate Base Formula Correction - Date Requests CA 1-12
				-	-	-	Rate Base Formula Correction - Date Requests CA 1-13
				1,446	1,461	3,007	Pension Expense Adjustment Correction - Data Requests CA 1-31
				17,559	4,378	23,155	Damage Billing Correction - Data Request CA 1-19 and 4-15
				(666)	(669)	(1,382)	Fines and Penalties Correction - Data Requests CA 1-35
				16	16	34	Correction data request CA 1-25
				-	137,988	137,988	Correction data request CA 3-6
				-	(87,981)	(87,981)	Correction data request CA 3-7
				-	-	-	Correction data request CA 3-8
				-	464	464	Correction data request CA 3-9
				-	1	1	Correction data request CA 3-10
				-	(6)	(6)	Correction data request CA 3-14
				-	38	38	Correction data request CA 3-15
				102	103	211	OPRB Expense Adjustment Correction - Data Request CA 3-23
				(122,618)	(122,962)	(254,082)	Voluntary Removal of Departmental Costs CA 3-30 through 3-32
				(10,219)	(10,322)	(21,249)	Correction data request CA 4-26
				-	(386)	(386)	Correction data request CA 4-27
				-	(8,304)	(8,304)	Correction data request CA 4-29
				-	(342)	(342)	Correction data request CA 4-30
				-	1,116	1,116	Correction data request CA 4-31
				-	2,288	2,288	Correction data request CA 4-32
				27,134	27,266	56,282	Correction of Schedule 24.1 and 35.16a - Lobbying CA 4-18
				(12,190)	(12,193)	(25,229)	Correction of Schedule 35.07 - ADITs - CA 4-13
				-	(119,619)	(119,619)	Correction data request CA 4-38
				-	625,085	625,085	Correction of Schedule 5
				-	(70,400)	(70,400)	Correction to Sch 2
				2,194	2,194	4,541	Adjustment to SCS Fixed Comp on Schedule 27 - CA 4-4
				275	275	569	Adjustments to Operating Income - CA 409
				(143)	(143)	(296)	Adjustment per CA 3-43
					(243,126)	(243,126)	Adjustment per CA 5-2
				(98,512)	124,818	19,476	Total corrections/adjustments
				-	(0)	-	check
	Delta			98,512	(124,818)	(19,476)	

**Chattanooga Gas Company
Annual Review Mechanism ("ARM")
Rate Base
Twelve Months Ending December 31, 2022
Schedule 2**

Line No.	Description		Adopted Docket 18-00017	Prior Year Adopted Docket 22-00032	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	\$ 370,773,745	\$ 396,985,306				\$ 396,985,306
2	Construction Work in Progress (CWIP)	a/	12,457,439	17,490,690	29,507,408				29,507,408
3	Deferred LNG Maintenance, net of ADITs	a/	-	428,305	256,983				256,983
4	Incremental ARM Reg Asset, net of ADITs	a/	-	-	-				-
5	Material and Supplies	a/	343,442	467,171	501,134		(2,808)		498,326
6	Prepayments	a/	46,803	52,204	(117,220)		114,239		(2,981)
7	Stored Gas Inventory	a/	9,425,959	8,620,848	15,856,065		(4,906,977)		10,949,088
8	Deferred Rate Case Expense	a/	1,117,499	760,893	434,025				434,025
9	Working Capital	b/	350,066	987,509	865,774		44,754		910,528
10	Unamortized ARM Reconciliation Balance	a/	-	4,242,220	9,680,117		(9,680,117)	6,255,881	6,255,881
11	Deferred Pension Contribution	a/	-	495,712	297,427				297,427
	Total Additions		\$ 325,156,233	\$ 404,319,297	\$ 454,267,020	\$ -	\$ (14,430,909)	\$ 6,255,881	\$ 446,091,991
Deductions									
12	Removal of Non-allocable Net AGSC Plant	a/	\$ -	\$ 202,325	\$ (133,155)	\$ -	\$ -	\$ -	\$ (133,155)
13	Accumulated Depreciation	a/	127,903,439	143,484,235	149,854,725				\$ 149,854,725
14	Accumulated Deferred Income Tax-ADIT	a/	23,114,266	26,559,566	28,655,888				28,655,888
15	Regulated Liability-EDIT	a/	22,177,646	19,757,368	18,171,063				18,171,063
16	Deferred Income Tax-ARM Reconciliation Balance	a/	-	1,108,704	2,529,899		(2,529,899)	1,634,974	1,634,974
17	Deferred Tax Cuts & Jobs Act Regulatory Liability	a/	-	532,128	-				-
18	Customer Advances for Construction	a/	-	-	-				-
19	Reserve for Uncollectible	a/	169,708	280,140	389,798		(49,894)		339,904
20	Reserve for Health Insurance	a/	33,409	83,618	74,384		10,896		85,281
21	Other Reserves	a/	72,774	110,807	52,703		55,471		108,174
22	Customer Deposits	a/	1,612,342	1,837,555	1,866,307				1,866,307
23	Accrued Interest on Customer Deposits	a/	332,933	344,580	16,994				16,994
24	Total Deductions		\$ 175,416,517	\$ 194,301,026	\$ 201,478,607	\$ -	\$ (2,513,425)	\$ 1,634,974	\$ 200,600,156
25	Total Rate Base		\$ 149,739,716	\$ 210,018,272	\$ 252,788,413	\$ -	\$ (11,917,484)	\$ 4,620,906	\$ 245,491,835

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, 2022
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/	\$ 385,674,692	\$ 385,843,906	\$ 386,890,975	\$ 388,216,123	\$ 391,702,229	\$ 394,765,731	\$ 395,490,278	\$ 399,824,826	\$ 398,510,427	\$ 402,283,133	\$ 410,202,302	\$ 410,559,675	\$ 410,844,683	396,985,306
2	Construction Work in Progress (CWIP)	a/	21,322,756	22,614,097	23,962,950	28,122,509	27,557,867	27,814,153	29,370,717	32,741,603	34,298,222	34,225,824	31,041,318	34,030,131	36,494,155	29,507,408
3	2021 Deficiency	a/	8,484,440	8,484,440	8,484,440	8,484,440	8,484,440	8,484,440	8,484,440	8,484,440	8,484,440	7,777,404	7,070,367	6,363,330	5,656,293	7,940,566
4	2020 Deficiency	a/	5,025,371	4,397,200	3,769,029	3,140,857	2,512,686	1,884,514	1,256,343	628,171	-	-	-	-	-	1,739,552
5	Deferred LNG Maintenance, net of ADITs	a/	342,644	328,367	314,091	299,814	285,537	271,260	256,983	242,706	228,429	214,153	199,876	185,599	171,322	256,983
6	Incremental ARM Reg Asset, net of ADITs	a/	-	-	-	-	-	-	-	-	-	-	-	-	-	-
7	Prepaid Pension Cash Contributions, Net of ADITs	a/	396,570	380,046	363,522	346,999	330,475	313,951	297,427	280,904	264,380	247,856	231,332	214,809	198,285	297,427
8	Material and Supplies	a/	510,816	500,377	502,461	497,087	492,912	495,022	501,310	506,854	505,783	500,985	496,852	499,463	504,818	501,134
9	Prepayments	a/	107,307	95,671	127,223	110,599	94,718	95,265	80,276	82,163	(747,162)	(828,208)	(787,305)	30,783	14,816	(117,220)
10	Stored Gas Inventory	a/	13,121,406	10,114,077	7,477,154	6,152,917	8,305,350	11,220,374	14,615,557	17,604,417	21,144,412	24,497,488	25,990,053	24,508,403	21,377,236	15,856,065
11	Deferred Rate Case Expense	a/	596,404	568,990	541,575	514,160	486,745	459,331	431,916	404,501	404,501	349,672	322,257	294,842	267,427	434,025
12	Total Additions		\$ 435,582,407	\$ 433,327,170	\$ 432,433,419	\$ 435,885,505	\$ 440,252,959	\$ 445,804,042	\$ 450,785,247	\$ 460,800,586	\$ 463,093,433	\$ 469,268,307	\$ 474,767,054	\$ 476,687,035	\$ 475,529,036	\$ 453,401,246
Deductions																
13	Accumulated Depreciation	a/	(146,214,075)	(146,744,516)	(147,351,201)	(148,140,663)	(148,556,059)	(149,407,955)	(149,437,251)	(151,349,463)	(150,965,562)	(151,558,217)	(152,677,128)	(152,536,827)	(153,172,510)	\$ (149,854,725)
14	2021 Deficiency ADITs	a/	(2,217,408)	(2,217,408)	(2,217,408)	(2,217,408)	(2,217,408)	(2,217,408)	(2,217,408)	(2,217,408)	(2,217,408)	(2,032,624)	(1,847,840)	(1,663,056)	(1,478,272)	\$ (2,075,267)
15	2020 Deficiency ADITs	a/	(1,313,381)	(1,149,208)	(985,036)	(820,863)	(656,690)	(492,518)	(328,345)	(164,173)	-	-	-	-	-	\$ (454,632)
16	Accumulated Deferred Income Tax-ADIT	a/	(28,880,266)	(27,441,809)	(27,565,968)	(27,959,321)	(28,074,697)	(28,263,335)	(28,586,644)	(28,742,496)	(29,726,529)	(29,540,669)	(29,273,894)	(29,263,100)	(29,207,818)	(28,655,888)
17	Regulated Liability-EDIT	a/	(18,527,151)	(18,476,256)	(18,422,672)	(18,369,088)	(18,315,504)	(18,261,920)	(18,208,336)	(18,154,752)	(18,014,739)	(17,951,527)	(17,887,140)	(17,822,753)	(17,811,983)	(18,171,063)
18	Deferred Tax Cuts & Jobs Act Regulatory Liability	a/	-	-	-	-	-	-	-	-	-	-	-	-	-	-
19	Customer Advances for Construction	a/	-	-	-	-	-	-	-	-	-	-	-	-	-	-
20	Reserve for Uncollectibles	a/	(315,582)	(296,657)	(331,183)	(358,654)	(363,449)	(355,089)	(369,750)	(362,684)	(345,740)	(354,461)	(455,358)	(552,138)	(606,629)	(389,798)
21	Reserve for Health Insurance	a/	(97,113)	(97,021)	(96,929)	(96,837)	(96,745)	(96,653)	(96,561)	(96,470)	(96,378)	(96,286)	(0)	(0)	(0)	(74,384)
22	Other Reserves	a/	(44,997)	(50,970)	(61,640)	(61,641)	(64,090)	(65,815)	(61,820)	(61,783)	(61,785)	(61,787)	(61,788)	2,583	(29,604)	(52,703)
23	Customer Deposits	a/	(1,751,491)	(1,792,939)	(1,754,557)	(1,829,093)	(1,833,767)	(1,851,256)	(1,974,479)	(1,799,145)	(1,887,003)	(1,826,521)	(2,026,612)	(2,043,780)	(1,891,346)	(1,866,307)
24	Accrued Interest on Customer Deposits	a/	(1,446)	(4,961)	(8,080)	(11,334)	(14,277)	(17,212)	(19,929)	(23,011)	(25,945)	(28,360)	(30,827)	(33,779)	(1,766)	(16,994)
25	Total Deductions		\$ (199,362,911)	\$ (198,271,746)	\$ (198,794,674)	\$ (199,864,903)	\$ (200,192,688)	\$ (201,029,160)	\$ (201,300,525)	\$ (202,971,384)	\$ (203,341,089)	\$ (203,450,453)	\$ (204,260,587)	\$ (203,912,851)	\$ (204,199,929)	\$ (201,611,761)
26	Total Rate Base		\$ 236,219,496	\$ 235,055,424	\$ 233,638,745	\$ 236,020,602	\$ 240,060,272	\$ 244,774,882	\$ 249,484,722	\$ 257,829,202	\$ 259,752,344	\$ 265,817,855	\$ 270,506,466	\$ 272,774,185	\$ 271,329,107	\$ 251,789,485
27	245511 Taxes Payable-Tennessee S	a/	\$ (0)	(235,876)	(600,603)	(246,163)	(153,671)	(335,265)	(117,349)	(93,630)	54,870	232,316	313,387	507,887	(288,502)	(74,046)
28	245512 Taxes Payable- Tennessee U	a/	6,854	6,875	6,848	(3,653)	(912)	(907)	6,902	6,902	6,902	4,673	5,159	(3,345)	3,785	
29	246010 Franchise Requirements 1	a/	(850,587)	(390,120)	(960,013)	(1,374,833)	(294,516)	(566,748)	(797,758)	(201,892)	(413,010)	(638,836)	(282,666)	(626,466)	(1,096,364)	(653,370)
30	Franchise Fee and Sale Tax Withheld Balance		\$ (843,733)	\$ (619,120)	\$ (1,553,769)	\$ (1,624,648)	\$ (449,099)	\$ (902,920)	\$ (908,205)	\$ (288,621)	\$ (351,238)	\$ (399,618)	\$ 35,395	\$ (113,419)	\$ (1,388,211)	\$ (723,631)

a/ Historic Base Period 13-Month Average Sch 2A1

Chattanooga Gas Company
Annual Review Mechanism ("ARM")
Allocated Plant, Accumulated Depreciation, Deferred Income Tax-Workpaper
Twelve Months Ending December 31, 2022
Schedule 241

	FY21 December	FY22 January	FY22 February	FY22 March	FY22 April	FY22 May	FY22 June	FY22 July	FY22 August	FY22 September	FY22 October	FY22 November	FY22 December
10100000 Plant in Service Account	Chattanooga Gas Company	317,389,034	376,201,551	373,303,616	380,966,816	383,302,874	384,441,799	385,068,803	387,371,721	388,231,036	387,444,441	395,768,184	397,901,304
10100005 Plant in Service Topside	Chattanooga Gas Company	722,697	0	0	0	0	0	0	0	0	1,187,268	234,803	199,735
10600000 Completed Const not Classified	Chattanooga Gas Company	3,772,694	2,852,278	2,903	2,168,807	2,351,006	4,803	5,520,211	4,807,049	4,907,949	5,378,387	5,881,256	5,827,836
		380,884,126	381,153,729	382,206,729	383,135,523	386,594,582	389,305,798	390,589,014	392,271,246	393,138,975	394,968,474	402,892,231	403,348,845
10100000 Plant in Service Account	AGL Services Company	0	0	0	0	0	0	0	-31,769	45,336,664	47,123,035	48,143,927	21,561,208
10100025 Plant in Service-Integ	AGL Services Company	197,435,584	198,668,921	198,914,625	199,017,560	212,167,611	213,321,245	207,388,490	211,145,922	211,047,680	210,972,042	210,895,862	209,084,473
10100060 Plant in Service - Cloud Software-Curr	AGL Services Company	0	0	0	0	0	0	0	7,069,594	7,069,594	7,069,594	7,459,841	7,721,261
10100070 Plant in Service - Cloud Software-Non	AGL Services Company	0	0	0	0	0	0	0	41,239,236	41,239,236	43,515,738	49,258,718	13,440,850
		197,435,584	198,668,921	198,914,625	199,017,560	212,167,611	213,321,245	207,388,490	211,145,922	211,047,680	210,972,042	210,895,862	209,084,473
		24.3%	2.3%	2.5%	2.5%	2.41%	2.6%	2.3%	3.5%	2.4%	2.4%	2.4%	2.3%
		4,790,396.75	4,684,124.24	4,684,102.74	5,089,591	5,107,647	5,459,953	4,901,264	5,371,449	5,398,917	7,677,444	7,475,818	6,607,234
		385,674,692	385,843,396	386,899,975	388,206,132	391,702,229	394,765,711	395,490,278	398,642,626	398,510,427	402,263,133	410,559,675	410,844,683
		17,263,232	18,735,889	19,899,648	23,497,684	23,233,718	23,005,407	24,698,888	25,559,012	28,905,854	30,907,447	32,700,860	32,750,385
10700000 Construction Work in Progress Account	Chattanooga Gas Company	17,855,375	16,399,199	19,973,387	23,492,837	23,211,810	22,885,837	24,388,631	25,549,339	28,867,371	27,345,695	30,634,596	32,074,315
10700015 Construction Work in Progress-Topside	Chattanooga Gas Company	335,803	335,803	26,382	34,845	21,907	19,270	310,258	3,678	18,484	152,009	(197,714)	76,070
		17,263,232	18,735,889	19,899,648	23,497,684	23,233,718	23,005,407	24,698,888	25,559,012	28,905,854	30,907,447	32,700,860	32,750,385
		24.3%	2.3%	2.5%	2.5%	2.41%	2.6%	2.3%	3.5%	2.4%	2.4%	2.4%	2.3%
		4,790,396.75	4,684,124.24	4,684,102.74	5,089,591	5,107,647	5,459,953	4,901,264	5,371,449	5,398,917	7,677,444	7,475,818	6,607,234
		385,674,692	385,843,396	386,899,975	388,206,132	391,702,229	394,765,711	395,490,278	398,642,626	398,510,427	402,263,133	410,559,675	410,844,683
		17,263,232	18,735,889	19,899,648	23,497,684	23,233,718	23,005,407	24,698,888	25,559,012	28,905,854	30,907,447	32,700,860	32,750,385
10700020 Construction Work in Progress-Engine	AGL Services Company	132,160,274	128,564,510	135,292,191	143,789,269	141,986,840	149,869,515	158,239,805	152,797,954	155,481,782	118,788,649	126,174,273	136,036,426
10700025 Construction Work in Progress-Engine	AGL Services Company	35,153,517	35,919,610	37,259,604	37,374,926	37,834,893	38,220,707	39,440,527	48,190,568	51,735,750	4,952,647	6,920,991	167,263
10700030 Construction Work in Progress-Cloud	AGL Services Company	187,313,291	184,484,129	172,549,795	181,164,138	179,621,723	187,892,322	197,680,332	200,988,522	211,837,688	138,488,722	145,294,158	157,547,714
		17,263,232	18,735,889	19,899,648	23,497,684	23,233,718	23,005,407	24,698,888	25,559,012	28,905,854	30,907,447	32,700,860	32,750,385
		24.3%	2.3%	2.5%	2.5%	2.41%	2.6%	2.3%	3.5%	2.4%	2.4%	2.4%	2.3%
		4,790,396.75	4,684,124.24	4,684,102.74	5,089,591	5,107,647	5,459,953	4,901,264	5,371,449	5,398,917	7,677,444	7,475,818	6,607,234
		385,674,692	385,843,396	386,899,975	388,206,132	391,702,229	394,765,711	395,490,278	398,642,626	398,510,427	402,263,133	410,559,675	410,844,683
		17,263,232	18,735,889	19,899,648	23,497,684	23,233,718	23,005,407	24,698,888	25,559,012	28,905,854	30,907,447	32,700,860	32,750,385
15400000 Plant Materials and Supplies-Maximic	Chattanooga Gas Company	101,918	300,377	492,461	497,087	492,912	496,022	501,310	505,854	505,783	500,985	498,802	501,134
16410000 Gas Underground Storage	Chattanooga Gas Company	7,262,827	5,164,307	3,326,086	1,376,617	2,841,005	4,983,417	7,536,384	9,423,949	11,639,198	14,480,298	16,045,621	14,943,140
16410050 Was Underground Storage	Chattanooga Gas Company	1,783,240	1,358,863	928,670	450,589	418,267	1,270,112	2,104,064	3,373,387	4,481,433	5,315,931	4,009,072	4,413,907
16420000 Inventory-Issued Natural Gas Store	Chattanooga Gas Company	4,055,338	4,595,827	5,689,877	4,565,838	4,565,838	4,565,838	4,565,838	4,565,838	4,565,838	4,565,838	4,565,838	4,565,838
		13,632,222	10,614,545	7,979,515	6,659,004	8,798,262	11,175,398	15,116,867	18,111,270	21,650,195	24,998,473	26,498,906	25,007,866
		24.3%	2.3%	2.5%	2.5%	2.41%	2.6%	2.3%	3.5%	2.4%	2.4%	2.4%	2.3%
		4,790,396.75	4,684,124.24	4,684,102.74	5,089,591	5,107,647	5,459,953	4,901,264	5,371,449	5,398,917	7,677,444	7,475,818	6,607,234
		385,674,692	385,843,396	386,899,975	388,206,132	391,702,229	394,765,711	395,490,278	398,642,626	398,510,427	402,263,133	410,559,675	410,844,683
		17,263,232	18,735,889	19,899,648	23,497,684	23,233,718	23,005,407	24,698,888	25,559,012	28,905,854	30,907,447	32,700,860	32,750,385
16500000 Propagations Account	Chattanooga Gas Company	107,307	95,671	127,223	110,599	94,718	95,265	80,276	82,163	(47,162)	(828,208)	(787,305)	30,783
18220634 ORA-Rate Case Expenses	Chattanooga Gas Company	596,404	568,590	541,575	514,160	486,745	450,331	431,916	404,501	404,501	349,672	322,257	284,842
14400100 Accum Prov Unroll	Chattanooga Gas Company	(253,427)	(274,854)	(324,403)	(354,440)	(362,946)	(368,122)	(351,565)	(337,756)	(314,835)	(310,766)	(345,131)	(374,763)
24000000 Misc Cur and Accrued Liabilities MCA	Chattanooga Gas Company	0	0	0	0	0	0	0	0	0	0	0	0
14400795 OR AR-Provision for Unroll - Damage	Chattanooga Gas Company	(62,165)	(17,803)	(7,140)	(4,214)	(6,032)	11,033	(18,165)	(24,926)	(30,904)	(43,663)	(108,228)	(177,354)
24000000 MCA-A-Health Reimbursement Account	Chattanooga Gas Company	(97,113)	(97,113)	(96,520)	(96,520)	(96,520)	(96,520)	(96,520)	(96,520)	(96,520)	(96,520)	(96,520)	(96,520)
22000085 AP-Unclaimed Check	Chattanooga Gas Company	-	(61,640)	(61,640)	(61,640)	(61,640)	(61,640)	(61,640)	(61,783)	(61,783)	(61,783)	2,583	(29,604)
		107,307	95,671	127,223	110,599	94,718	95,265	80,276	82,163	(47,162)	(828,208)	(787,305)	30,783
18000000 Accum Dep	Chattanooga Gas Company	(143,839,740)	(144,489,422)	(145,182,415)	(145,878,182)	(146,613,874)	(147,388,920)	(147,955,214)	(147,814,260)	(148,587,572)	(149,371,838)	(150,127,710)	(150,404,114)
18000030 Accum Dep Plant Unlaid	Chattanooga Gas Company	29,386,400	29,386,400	29,386,400	29,386,400	29,386,400	29,386,400	29,386,400	29,386,400	29,386,400	29,386,400	29,386,400	29,386,400
18000050 Removal Work in Progress (RWIP)	Chattanooga Gas Company	14,650	25,697	37,725	742,586	864,048	1,303,184	491,487	540,146	628,631	741,981	820,544	649,806
18000060 Accum Dep Asset Item Cost	Chattanooga Gas Company	(29,386,400)	(29,386,400)	(29,386,400)	(29,386,400)	(29,386,400)	(29,386,400)	(29,386,400)	(29,386,400)	(29,386,400)	(29,386,400)	(29,386,400)	(29,386,400)
		(143,614,889)	(144,236,765)	(144,869,790)	(145,346,892)	(145,871,086)	(146,594,711)	(147,388,920)	(147,362,773)	(148,247,425)	(149,147,894)	(150,083,729)	(150,167,544)
		24.3%	2.3%	2.5%	2.5%	2.41%	2.6%	2.3%	3.5%	2.4%	2.4%	2.4%	2.3%
		4,790,396.75	4,684,124.24	4,684,102.74	5,089,591	5,107,647	5,459,953	4,901,264	5,371,449	5,398,917	7,677,444	7,475,818	6,607,234
		385,674,692	385,843,396	386,899,975	388,206,132	391,702,229	394,765,711	395,490,278	398,642,626	398,510,427	402,263,133	410,559,675	410,844,683
		17,263,232	18,735,889	19,899,648	23,497,684	23,233,718	23,005,407	24,698,888	25,559,012	28,905,854	30,907,447	32,700,860	32,750,385
18000000 Accum Dep	AGL Services Company	0	0	0	0	0	0	0	0	0	0	0	0
18000025 Accum Dep Plant in Service Topside	AGL Services Company	0	0	0	0	0	0	0	0	0	0	0	0
18000035 Accum Dep Integ	AGL Services Company	(104,652,861)	(106,361,894)	(108,053,081)	(109,437,957)	(111,531,638)	(113,423,932)	(115,588,302)	(117,488,700)	(119,488,480)	(121,488,480)	(123,488,480)	(125,488,480)
11100010 Accum Amortization - Cloud Software	AGL Services Company	0	0	0	0	0	0	0	0	0	0	0	0
		24.3%	2.3%	2.5%	2.5%	2.41%	2.6%	2.3%	3.5%	2.4%	2.4%	2.4%	2.3%
		4,790,396.75	4,684,124.24	4,684,102.74	5,089,591	5,107,647	5,459,953	4,901,264	5,371,449	5,398,917	7,677,444	7,475,818	6,607,234
		385,674,692	385,843,396	3									

**Chattanooga Gas Company
Annual Review Mechanism ("ARM")
Lead Lag Results
Twelve Months Ending December 31, 2022
Schedule 3**

Line No.	Description		Adopted Docket 18- 00017	Prior Year Adopted Docket 22- 00032	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/	<u>39.01</u>	<u>36.20</u>	<u>38.42</u>	<u>38.40</u>
3	Net Lag		4.75	7.56	5.34	5.36
4	Daily Cost of Service	b/	<u>180,221</u>	<u>216,119</u>	<u>297,437</u>	<u>304,814</u>
5	Cash Working Capital		856,635	1,633,568	1,589,405	1,634,159
6	Less: Tax Collections Withheld	a/	<u>(506,569)</u>	<u>(646,059)</u>	<u>(723,631)</u>	<u>(723,631)</u>
7	Net Cash Working Capital Provided		<u>350,066</u>	<u>987,509</u>	<u>865,774</u>	<u>910,528</u>

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, 2022
Schedule 4 (Deficiency)**

Line No.	Description	Historic Base Period Amount	Lag	\$ Days
Operating & Maintenance Expense				
1	Purchased Gas	\$ 68,201,348 c/	40.94 b/	\$ 2,792,163,173
2	O&M Labor	5,013,279 a/	14.01 b/	70,236,034
3	Pension	22,144 a/	0.00 b/	-
4	Post-Retirement Benefits Other than Pension	97,975 a/	0.00 b/	-
5	Miscellaneous Employee Benefits	774 a/	4.47 b/	3,460
6	401 K Benefits	181,797 a/	12.07 b/	2,194,288
7	Health/Life Insurance Expense	913,853 a/	8.98 b/	8,206,400
8	Allocated Cost	6,104,429 a/	21.94 b/	133,931,161
9	Uncollectible	491,117 a/	43.76 b/	21,491,282
10	Other Operating Expense	7,879,534 f/	31.49 b/	248,126,512
Taxes				
11	Taxes-Other than Income Tax	4,496,191 c/	171.16 b/	769,567,990
12	State Excise (Income) Tax-Current	(567,612) d/	37.88 b/	(21,501,140)
13	State Excise (Income) Tax-Deferred	716,868 d/	0.00 b/	-
14	FIT-Current	(1,485,097) d/	37.88 b/	(56,255,479)
15	Fit-Deferred	1,484,203 d/	0.00 b/	-
Other Expense				
16	Depreciation and Amortization	9,608,680 c/	0.00 b/	-
17	Interest on Customer Deposits	38,106 c/	0.00 b/	-
18	Interest Short-Term Debt	443,821 e/	(51.36) b/	(22,794,628)
19	Interest Long-Term Debt	4,922,987 e/	45.76 b/	225,275,898
20	Total Working Capital Requirements [L1:L19]	\$ 108,564,395		\$ 4,170,644,952
21	Net Lead(lag) Days [Col E L20/Col BCL20]		<u><u>38.42</u></u>	
22	Daily Working Capital Requirements, Col C L20/365	<u>\$ 297,436.70</u>		
23	Return on Equity	<u>\$ 12,195,878</u>		
24	Total Cost of Serviced	<u><u>\$ 120,760,273</u></u>		
		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, 2022
Schedule 4 (Reset)**

Line No.	Description	Historic Base Period Amount	Lag	\$ Days
Operating & Maintenance Expense				
1	Purchased Gas	\$ 68,201,348 c/	40.94 b/	\$ 2,792,163,173
2	O&M Labor	5,013,279 a/	14.01 b/	70,236,034
3	Pension	22,144 a/	0.00 b/	-
4	Post-Retirement Benefits Other than Pension	97,975 a/	0.00 b/	-
5	Miscellaneous Employee Benefits	774 a/	4.47 b/	3,460
6	401 K Benefits	181,797 a/	12.07 b/	2,194,288
7	Health/Life Insurance Expense	591,590 a/	8.98 b/	5,312,474
8	Allocated Cost	6,104,429 a/	21.94 b/	133,931,161
9	Uncollectible	346,178 a/	43.76 b/	15,148,753
10	Other Operating Expense	7,879,534 f/	31.49 b/	248,126,512
Taxes				
11	Taxes-Other than Income Tax	4,496,191 c/	171.16 b/	769,567,990
12	State Excise (Income) Tax-Current	227,171 d/	37.88 b/	8,605,238
13	State Excise (Income) Tax-Deferred	716,868 d/	0.00 b/	-
14	FIT-Current	915,759 d/	37.88 b/	34,688,943
15	Fit-Deferred	1,484,203 d/	0.00 b/	-
Other Expense				
16	Depreciation and Amortization	9,813,336 c/	0.00 b/	-
17	Interest on Customer Deposits	71,140 c/	0.00 b/	-
18	Interest Short-Term Debt	421,222 e/	(51.36) b/	(21,633,937)
19	Interest Long-Term Debt	4,672,311 e/	45.76 b/	213,804,962
20	Total Working Capital Requirements [L1:L19]	\$ 111,257,247		\$ 4,272,149,052
21	Net Lead(lag) Days [Col E L20/Col BCL20]		38.40	
22	Daily Working Capital Requirements, Col C L20/365	<u>\$ 304,814.37</u>		
23	Return on Equity	<u>\$ 12,195,878</u>		
24	Total Cost of Serviced	<u><u>\$ 123,453,125</u></u>		

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 / Calculation of Other Operating for Lead Lag
Twelve Months Ending December 31, 2022
Schedule 4.1

Line No.	Description	Historic Base Period Adjusted	Historic Base Period Normalized	
1	Total O&M	20,704,901	20,237,699	a/
2	O&M Labor- Payroll	5,013,279	5,013,279	a/
3	Pension	22,144	22,144	a/
4	Post-Retirement Benefits Other than Pension	97,975	97,975	a/
5	Miscellaneous Employee Benefits	774	774	a/
6	401 K Benefits	181,797	181,797	a/
7	Health/Life Insurance Expense	913,853	591,590	a/
8	AGL Service Company Allocations	6,104,429	6,104,429	a/
9	Bad Debt Expense (Uncollectible)	491,117	346,178	a/
10	Total	12,825,368	12,358,165	
11	Other Operating Expense (L1-L10)	7,879,534	7,879,534	

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, 2022
Schedule 5

Line No.	Description		Rate Case Docket 18-00017 Adopted	Prior Year Adopted Docket 22-00032	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	\$ 87,842,766	\$ 117,463,206	\$ (4,258)	\$ 117,458,948	\$ 4,071,745	d/	\$ 121,530,693		\$ 121,530,693
2	AFUDC -Interest	e/		244,793	429,785		429,785			429,785		429,785
3	AFUDC-Equity	e/	823,951	516,734	907,147		907,147			907,147		907,147
4	Other Revenues	a/	675,121	1,103,643	5,577,240	(4,253,762)	1,323,478	(200,620)	d/	1,122,858		1,122,858
5	Total Operating Revenues		\$ 71,972,727	\$ 89,707,936	\$ 124,377,378	\$(4,258,019)	\$ 120,119,358	\$ 3,871,125		\$ 123,990,483	\$ -	\$ 123,990,483
Operating & Maintenance Expense												
6	Purchased Gas Expense	e/, a/	\$ 38,611,525	\$ 41,229,539	\$ 68,227,660	\$ (26,313)	\$ 68,201,348			\$ 68,201,348		\$ 68,201,348
7	Operating & Maintenance Expense-Labor	e/, b/	3,216,717	4,025,681	5,391,757	(378,479)	5,013,279			5,013,279		5,013,279
8	Operating & Maintenance Expense-Non Labor	b/	8,733,561	13,460,692	21,834,843	(6,143,221)	15,691,622	(467,202)		15,224,420		15,224,420
9	Total Operating & Maintenance Expense		\$ 50,561,803	\$ 58,715,912	\$ 95,454,261	(6,548,012)	\$ 88,906,249	\$ (467,202)		\$ 88,439,046	\$ -	\$ 88,439,046
Other Expense												
10	Depreciation Expense	e/	\$ 7,718,131	\$ 9,222,939	9,811,067	\$ (202,387)	\$ 9,608,680	\$ 204,657	i/	\$ 9,813,336		\$ 9,813,336
11	Amortization -ARM Reconciliation Balance (ARM Regulatory Asset/(Liability))			8,484,440	7,853,518		7,853,518	(7,853,518)		-	12,511,761	h/ 12,511,761
12	Interest on Customer Deposits	e/	96,740	36,604	38,106		38,106	33,034	g/	71,140		71,140
13	Taxes Other than Income	e/, f/	3,339,316	3,499,473	4,528,680	(32,489)	4,496,191			4,496,191		4,496,191
14	State Excise (Income) Tax	c/	372,213	269,938	(14,861)	164,116	149,256	794,783		944,039	(820,152)	123,887
15	Federal Income Tax	c/	264,062	403,249	(496,652)	495,758	(894)	2,400,856		2,399,962	(2,477,490)	(77,528)
16	Total Other Expense		\$ 62,352,265	\$ 80,632,555	\$ 117,174,119	\$(6,123,014)	\$ 111,051,105	\$ (4,887,391)		\$ 106,163,714	\$ 9,214,120	\$ 115,377,834
17	Utility Operating Income		\$ 9,620,462	\$ 9,075,381	\$ 7,203,259	\$ 1,864,995	\$ 9,068,253	\$ 8,758,516		\$ 17,826,769	\$ (9,214,120)	\$ 8,612,650

a/ Revenue Reconciliation Schedule 5.1

b/ Operating and Maintenance Expense Summary Schedule 7

c/ Excise and Income Tax Schedule 9

d/ Revenue Summary Schedule 6

e/ Chattanooga Gas Company detailed Income Statement Schedule 19

f/ Taxes Other than Income Tax Schedule 8

g/ Normalization Adjustment Other than Weather Schedule 28

h/ Carrying Charges and Historic Period annual Reconciliation Balance Schedule 29

i/ Depreciation and Amortization Schedules 14

Chattanooga Gas Company
Annual Review Mechanism ("ARM")
Revenue Reconciliation
Twelve Months Ending December 31, 2022
Schedule 5.1

Line No.	Descriptions	Amount	
1	Operating Revenues	\$ 123,040,446	a/
	Classify as Other Revenues o Income Statement		
2	LNG Sales		a/
3	49500130 - Franchise Cost Recovery Revenue	\$ 4,026,965	a/
4	48800340 - Miscellaneous Revenue	17,547	a/
5	48700100 - Late Payment Fees	552,055	a/
6	48800400 - Returned Check Fees	17,320	a/
7	48800360 - Reconnect Charge	57,195	a/
8	48800370 - Seasonal Reconnect Change	45,640	a/
9	48800440 - Turn-on Charge	151,285	a/
10	48800310 - Meter Set Charge	38,400	a/
11	42100100 - Management and Consulting Fee	670,833	a/
12	Total Deduct [L2:L12]	<u>\$ 5,577,240</u>	
13	Sales and Transportation Revenue Including PGA [L1-L12]	<u>\$ 117,463,206</u>	
14	Sales and Transportation Revenue L13	\$ 117,463,206	
	Add:		
15	Reverse the Tax Rate Reduction Accrual	0	a/
16	Remove Miscellaneous Base Revenue Adjustment	(4,258)	
17	Adjusted Sales and Transportation Revenue	<u>\$ 117,458,948</u>	
		<u>Adjustment</u>	<u>Adjusted Revenue</u>
18	Other Revenues		
	LNG Sales		b/ -
19	49500130 - Franchise Cost Recovery Revenue	\$ 4,026,965	c/ -
20	48800340 - Miscellaneous Revenue	17,547	17,547
21	48700100 - Late Payment Fees	552,055	552,055
22	48800400 - Returned Check Fees	17,320	17,320
23	48800360 - Reconnect Charge	57,195	57,195
24	48800370 - Seasonal Reconnect Change	45,640	45,640
25	48800440 - Turn-on Charge	151,285	151,285
26	48800310 - Meter Set Charge	38,400	38,400
27	42100100 - Management and Consulting Fee	670,833	b/ -
28	92300000 Damage Billing - Gas Reclassed as Revenue instead of Expense Credit	444,036	d/ 444,036
29			-
30	Total Other Revenues	<u>\$ 5,577,240</u>	<u>\$ 1,323,478</u>
		<u>Adjustment</u>	
32	Purchased Gas Cost Adjustment		
	Purchased Gas Cost per books a/	\$ 68,227,660	<u>\$ 68,201,348</u>
		<u>Adjustment</u>	
33	Adjusted Sales and Transportation Revenue L17	\$ 117,458,948	
34	Adjusted Other Revenue L31	<u>1,323,478</u>	
		<u>\$ 118,782,426</u>	
35	Cost of Gas L32	<u>(68,201,348)</u>	
36	Margin	<u>\$ 50,581,079</u>	

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

80700000 - COS-Purchased Gas Exp Odorant Cost \$ 26,313 a/ 26,313

**Chattanooga Gas Company
Annual Review Mechanism ("ARM")
Revenue Summary
Twelve Months Ending December 31, 2022
Schedule 6**

Line No.	Descriptions	Rate Case Docket 18-00017 Adopted	Prior Year Adopted Docket 22-00032	Historic Base Period b/		Adjustment to Normalize and Restate 9-1-2022 Rates g/	Weather Normalization Adjustment	Other Normalization Adjustments	Normalized Revenue at Billed Rates
	Sales & Transportation Margin								
1	Residential (R-1)	\$ 14,251,629	\$ 20,619,799	\$ 22,329,116	b/	\$ 1,998,768	\$ (291,199)	\$ 323	\$ 24,037,007
2	Multi-Family (R-4)	28,029	38,311	49,023	b/	4,079	(7,934)		45,168
3	Gas Lights		-	295	b/	28		(323)	-
4	Commercial (C-1)	3,495,831	4,840,255	5,245,290	b/	470,962	(88,413)		5,627,840
5	Commercial (C-2)	8,254,355	12,471,817	12,689,998	b/	1,156,042	59,409		13,905,449
6	Industrial (F-1/T-2)	2,004,732	3,548,800	3,730,541	b/	343,680			4,074,220
7	Industrial (I-1)	36,274	-	-	b/	-			-
8	Industrial (T-1)	1,082,153	1,364,430	1,431,171	b/	136,946			1,568,118
9	Industrial (F-1/T-1/T-2)	1,290,946	1,895,498	2,012,074	b/	180,373		(81,754)	2,110,694
10	Industrial (T-3)	1,276,880	1,545,969	1,545,715	b/	141,005			1,686,720
11	Special Contract	141,302	278,436	232,738	b/	6,372		43,380 f/	282,491
12	Total	\$ 31,862,131	\$ 46,603,315	\$ 49,265,961		\$ 4,438,255	\$ (328,137)	\$ (38,373)	\$ 53,337,706
13	Misc. Base Revenue Adjustments		-	-					-
14	Total Sales and Transport Margin	\$ 31,862,131	\$ 46,603,315	\$ 49,265,961		\$ 4,438,255	\$ (328,137)		\$ 53,337,706
15	Purchased Gas Cost	38,611,525	41,229,539	68,201,348	c/				68,201,348
16	Total Sales and Transport Revenue	\$ 70,473,656	\$ 87,832,854	\$ 117,467,309		\$ 4,438,255	\$ (328,137)		\$ 121,539,054
17	Other Revenue a/	675,121	1,103,643	1,323,478	c/	0	2,886	(203,506) e/	1,122,858
18	AFUDC -Interest		244,793	429,785					429,785
19	AFUDC-Equity		516,734	907,147					907,147
20	Total AFUDC	823,951	761,527	1,336,932		-			1,336,932
21	Total Revenue	\$ 71,972,728	\$ 89,698,024	\$ 120,127,719		\$ 4,438,255	\$ (325,251)		\$ 123,998,844

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

f/ Schedule 35.14

**Chattanooga Gas Company
Annual Review Mechanism ("ARM")
Revenue Summary - Reconciliation
Twelve Months Ending December 31, 2022
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, 2022
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, 2022
Schedule 7**

Line No.	Description		Rate Case Docket 18- 00017 Adopted	Prior Year Adopted Docket 22-00032	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	4,025,681	5,391,757	(378,479) h/	5,013,279		5,013,279
2	Pension	a/	22,964	22,144	224,205	(202,060) g/	22,144		22,144
3	Post-Retirement Benefits Other than Pension	a/	-	58,485	6,559	91,416 g/	97,975		97,975
4	Miscellaneous Employee Benefits	a/	(312)	(26,366)	774		774	- /j	774
5	Employee Savings Plan (401K Benefits)	a/	120,978	153,259	181,797		181,797		181,797
6	Health/Life Insurance Expense	a/	573,050	569,263	913,853	-	913,853	(322,263) /i	591,590
7	Benefits Capitalized	a/	(92,484)	(145,368)	-	-	-		-
8	Fleet Services & Facilities Expense	a/	810,419	687,918	560,776		560,776		560,776
9	Outside Services	a/	1,849,778	3,800,439	1,143,172	6,918 b/	1,150,091	- /j	1,150,091
10	Bad Debt Expense	a/	127,227	266,607	491,117	-	491,117	(144,939) /i	346,178
11	Advertising and Outreach	a/	-	2,853	45,593	(94,958) f/	(49,365)		(49,365)
12	Customer Services & Accounts Expense	a/	4,859	-	10,930		10,930		10,930
13	Franchise and Riders	a/	-	-	4,026,965	(4,026,965)	-		-
14	Administrative & General Expense	a/	951,611	1,024,568	1,721,113	(571) a/	1,720,541	- /j	1,720,541
15	Admin & Gen. Salaries & Exp. Capitalized	a/	(60,878)	(141,843)	-		-	-	-
16	Other Distribution & Storage Expense	a/	588,213	1,089,410	4,254,620	231,940 d/	4,486,560	-	4,486,560
17	AGL Service Company Allocations	c/	3,838,136	6,099,324	8,253,369	(2,148,940) e/	6,104,429	-	6,104,429
	Total Operation and Maintenance		11,950,278	17,486,373	27,226,601	(6,521,699)	20,704,901	(467,202)	20,237,699
			-	-	-	-	-	-	-

a/ Administrative and General Schedule 7b

b/ Move Damage Billing from credit to expense to revenue consistent with Docket No. 18-00017. Schedules 5.1 & 7(a). Additional adjustments identified in Inputs tab.

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 Dittmore 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.

d/ Other Distribution & Storage Expense Schedule 7c

e/ Allocated Cost Adjustment Schedule 23.1

f/ Advertising Expense Schedule 26

g/ Pension and Other Post-Employment Benefits Adjustment Schedule 25

h/ Incentive Compensation and Other Payroll Schedule 27

i/ Normalization Adjustment Other than Weather Schedule 28

j/ Normalization Workpaper Schedule 28.1

k/ Prior to the Company's transition to a FERC based COA, a number of professional or contractual services were categorized as outside services. Those services have now been more appropriately classified based on the FERC unified system of accounts, with the bulk of those costs now residing in Other Distribution and Storage Expense

Chattanooga Gas Company
Annual Review Mechanism ("ARM")
O&M Expense Roll Up Summary
Twelve Months Ending December 31, 2022
Schedule 7A

Line No.	Description		Amount
	Total Expense		
1	Operating and Maintenance Expenses	a/	18,973,232
2	Allocated Costs	a/	8,253,369
3	Total Operating Expense Net of Depreciating and Tax		27,226,601
	Payroll Expense		
4	Fixed Compensation	a/	4,731,013
5	Variable Compensation		
6	AP	a/	620,222
7	Sales Bonus	a/	20,197
8	LTI - Other Awards		20,325
9			
10	Total Payroll		5,391,757
	Pension		
11	Pensions	a/	224,205
12	Non-Qualified Pension Plan	a/	-
13	Total Pension		224,205
14	Other Post Retirement Benefits	a/	6,559
15	Other Benefits	a/	774
16	401K Benefits	a/	181,797
17	Health Benefits	a/	913,853
18			
19	Fleet Services	a/	380,921
20	Facilities	a/	179,855
21		a/	-
22	Total Fleet and Facilities		560,776
23	Outside Services		1,143,172
24	Customer Account Expenses	a/	491,117
25	Sales Promotion Expense		
26	Marketing Admin and Support	a/	(41,714)
27	Civic Participation		87,308
28			-
29	Total Marketing & Civic Expense		45,593
30	Customer Account Expenses	a/	491,117
31	Less: Uncollectible (Included Separately)	a/	(491,117)
32	Customer Service Expenses	a/	10,930
33	Total Customer Service and Account Expenses		10,930
	Franchise and Riders		4,026,965
35	Administrative & General Expense	b/	1,721,113
36			
37	Total Administrative & General Expense		1,721,113
38	Allocated Expense		8,253,369
39	Other Distribution and Storage Expense		4,254,620
40	Total		27,226,601
			-

a/ Schedules 7A - &B

b/ Administrative and General Schedule 7(b)

**Chattanooga Gas Company
Annual Review Mechanism ("ARM")
Payroll Expenses
Twelve Months Ending December 31, 2022
Schedule 7A.1**

Line No.	Account	Historic Base Period	Reclassify	After Reclass	Rate Making Adjustment	Adjusted Expense
1	83300100 - Maint of Lines	-		-		-
2	84100100 - Oper Exp-Other Storage	261,109		261,109		261,109
3	84410000 - LNG Operation supervision and engineering	259,515		259,515		259,515
4	84430000 - Liquefaction processing labor and expenses	6,692		6,692		6,692
5	84710000 - Maintenance supervision and engineering	86,731		86,731		86,731
6	84730000 - Maintenance of LNG processing terminal equipment	19,162		19,162		19,162
7	84760000 - Maintenance of compressor station equipment	15,780		15,780		15,780
8	84780000 - Maintenance of other LNG equipment	83,350		83,350		83,350
9	85000100 - Operation supervision and engineering-Trans	-		-		-
10	85600100 - Mains Expense-Trans	-		-		-
11	87000000 - Op Suprv/Eng-Design Gas Sys	381,615		381,615		381,615
12	87100000 - Distr Load Dispatching	213		213		213
13	87400100 - Mains Operations	313,072		313,072		313,072
14	87500005 - Measuring and Regulating Station-General	69,949		69,949		69,949
15	87700100 - City Gate Check Stations	-		-		-
16	87800000 - Meter and House Regulator Expenses	618,076		618,076		618,076
17	87900000 - Customer installations Expenses	348,643		348,643		348,643
18	88000001 - Dist-Other Expenses	142		142		142
19	88700000 - Repair and Maintenance Mains	170,982		170,982		170,982
20	88900000 - Maint Regulator Station Equip-Gen	68,086		68,086		68,086
21	89000000 - Maint Regulator Station Equip-Ind	-		-		-
22	89200115 - Maint of Services	196,863		196,863		196,863
23	89300100 - Maint Meter Sets and Regulators	41,432		41,432		41,432
24	89400101 - Maint Equip-CNG Comp Station	238		238		238
25	90200000 - Cust Accounts-Meter Reading	108,269		108,269		108,269
26	90300000 - Cust Accounts-Cust Record/Collect	-		-		-
27	91300000 - Advertising expenses Account	-		-		-
28	92000000 - A&G Salaries Account	2,416,951		2,416,951		2,416,951
29	92100000 - Office Supplies and Expenses Account	1,867		1,867		1,867
30	92300000 - Outside Services Employed Account	(90,685)		(90,685)		(90,685)
31	93020000 - Misc General Expenses	4,712		4,712		4,712
32	93200100 - Maintenance of general plant (gas)	8,994		8,994		8,994
	Total Payroll Expenses	5,391,757	-	5,391,757	-	5,391,757
Breakout by Resource Type						
33	Excess Straight Time	459				
34	Executive Level Labor	117,857				
35	Labor Executive Benefits	21,214				
36	Labor Noncovered Benefits	241,400				
37	Misc Labor Expense	228,777				
38	Overtime-Non Covered	303,501				
39	Performance Shares Plan	16,089				
40	PPP-Covered Employees	352				
41	PPP-Executive Level	76,187				
42	PPP-Non-Covered Employees	543,683				
43	Restricted Stock Awards	4,236				
44	Southern Excellence Awards	20,197				
45	ST Labor Non-Covered Empl	3,817,604				
46	ST Labor-Commission Empl	202				
	Total Expenses by Resource Type	5,391,757				
Compensation Summary						
47	Fixed Compensation	4,731,013				
48	Performance Pay Program (PPP)	620,222				
49	Southern Excellence Awards (Sales Bonus)	20,197				
50	Long Term Incentive Compensation	20,325				
	Total Expenses by Resource Type	5,391,757				

**Chattanooga Gas Company
Annual Review Mechanism ("ARM")
Pension Expense & Other Post Retirement Benefits
Twelve Months Ending December 31, 2022
Schedule 7A.2**

Line No.	Account	Historic Base Period	Reclassify	After Reclass	Rate Making Adjustment	Adjusted Expense
1	92300000 - Outside Services Employed Account	(1,489)		(1,489)		(1,489)
2	92600020 - Empl P&B-Ben-Transfer Cr-OPRB	712		712		712
3	92600105 - Empl P&B-Pension Expense-Qualified Pension Service Costs	279,033		279,033		279,033
4	92600110 - Empl P&B-Pension Expense-SERP Service Costs	-		-		-
5	92600155 - Empl P&B-Pension/OPRB-Service Cost Cr	33,466		33,466		33,466
6	92600162 - Empl P&B-Pension/OPRB-Non-Service Costs Alloc	(94,324)		(94,324)		(94,324)
7	92600315 - Empl P&B-OPRB-Retiree Medical Service Costs	13,366		13,366		13,366
8		-		-		-
	Total Pension Expense	230,764	-	230,764	-	230,764
	Breakout by Resource Type					
9	OPRB (non-service)	(7,730)				
10	Pension (non-service)	(92,736)				
11	Pension Expense	316,940				
12	Post Retirement Benefits	14,290				
	Total Expenses by Resource Type	230,764				

a/ The reporting tool used to extract the information provided in this schedule is the Oracle Analytics Cloud ERP platform

Exhibit TW-1

Chattanooga Gas Company
Annual Review Mechanism ("ARM")
Benefit Expense
Twelve Months Ending December 31, 2022
Schedule 7A.3

Health Benefits						
Line No.	Account	Historic Base Period	Reclassify	After Reclass	Rate Making Adjustment	Adjusted Expense
1	92300000 - Outside Services Employed Account	3,730		3,730		3,730
2	92600305 - Empl P&B-Ben-Transfer Cr-Ins	(2,254)		(2,254)		(2,254)
3	92600360 - Empl P&B-Ben-Grp Ins	912,377		912,377		912,377
	Total Health Benefit Expense	913,853	-	913,853	-	913,853
Breakout by Resource Type						
4	Insurance-Emp Benefits	913,853				
	Total Expenses by Resource Type	913,853				
Employee Savings Plan - (401K Benefits)						
	Account	Historic Base Period	Reclassify	After Reclass	Rate Making Adjustment	Adjusted Expense
5	92300000 - Outside Services Employed Account	1,332		1,332		1,332
6	92600210 - Empl P&B-Ben-Transfer Cr-ESP	(40,408)		(40,408)		(40,408)
7	92600215 - Empl P&B-Ben-Co Contrib-ESP	173,988		173,988		173,988
8	92600225 - Empl P&B-Pen,Ins,ESP-Cap Cr	46,885		46,885		46,885
	Total Employee Savings Plan Expense	181,797	-	181,797	-	181,797
Breakout by Resource Type						
9	Employee Savings Plan	181,797				
	Total Expenses by Resource Type	181,797				
Other Benefits						
	Account	Historic Base Period	Reclassify	After Reclass	Rate Making Adjustment	Adjusted Expense
10	92600360 - Empl P&B-Ben-Grp Ins	774				
	Total Other Benefits Expense	774	-	-	-	-
Breakout by Resource Type						
11	Benefit Expense	(184)				
	Miscellaneous Expenses	958				
	Total Expenses by Resource Type	774				

a/ The reporting tool used to extract the information provided in this schedule is the Oracle Analytics Cloud ERP platform

**Chattanooga Gas Company
Annual Review Mechanism ("ARM")
Fleet and Facilities
Twelve Months Ending December 31, 2022
Schedule 7A.4**

Fleet Services						
Line No.	Account	Historic Base Period	Reclassify	After Reclass	Rate Making Adjustment	Adjusted Expense
1	84350100 - Maint Liquefaction Equip-Other Storage	59		59		59
2	87400100 - Mains Operations	93		93		93
3	92100000 - Office Supplies and Expenses Account	427		427		427
4	93020000 - Misc General Expenses	276,499		276,499		276,499
5	93100005 - Operating Leases	484		484		484
6	93200100 - Maintenance of general plant (gas)	103,359		103,359		103,359
	Total Fleet Services Expense	380,921	-	380,921	-	380,921
Breakout by Resource Type						
7	Fuel Expense	106,809				
8	Vehicle Gas	169,806				
9	Vehicle Other Expenses	104,306				
	Total Expenses by Resource Type	380,921				
Facilities						
	Account	Historic Base Period	Reclassify	After Reclass	Rate Making Adjustment	Adjusted Expense
10	92100000 - Office Supplies and Expenses Account	61		61		61
11	93100000 - Rents Account	1,636		1,636		1,636
12	93100005 - Operating Leases	177,124		177,124		177,124
13	93200100 - Maintenance of general plant (gas)	1,034		1,034		1,034
	Total Employee Savings Plan Expense	179,855	-	179,855	-	179,855
Breakout by Resource Type						
14	Miscellaneous Expenses	18				
15	Occupancy Costs-Other	179,837				
	Total Expenses by Resource Type	179,855				
Total Fleet Services & Facilities		560,776				

a/ The reporting tool used to extract the information provided in this schedule is the Oracle Analytics Cloud ERP platform

**Chattanooga Gas Company
Annual Review Mechanism ("ARM")
Outside Services
Twelve Months Ending December 31, 2022
Schedule 7A.5**

Line No.	Account	Historic Base Period	Reclassify	After Reclass	Rate Making Adjustment	Adjusted Expense
1	92300000 - Outside Services Employed Account	1,143,172	a/	1,143,172		1,143,172
	Total Outside Services Expense	1,143,172	-	1,143,172	-	1,143,172
	Breakout by Resource Type					
2	Contract Labor	(148,400)				
3	Contract Services-Routine	286,390				
4	Corporate Items (Conversion Only)	2,890				
5	Direct Purchased Materials	453				
6	Legal Expenses	1,061,696				
7	Miscellaneous Expenses	(61,918)				
8	Outside Assurance	2,061				
	Total Expenses by Resource Type	1,143,172				

a/ The reporting tool used to extract the information provided in this schedule is the Oracle Analytics Cloud ERP platform

b/ Prior to the Company's transition to a FERC based COA, a number of professional or contractual services were categorized as outside services. Those services have now been more appropriately classified based on the FERC unified system of accounts, with the bulk of those costs now residing in Other Distribution and Storage Expense

**Chattanooga Gas Company
Annual Review Mechanism ("ARM")
Customer Service and Account Expenses
Twelve Months Ending December 31, 2022
Schedule 7A.6**

Customer Account Expenses						
Line No.	Account	Historic Base Period	Reclassify	After Reclass	Rate Making Adjustment	Adjusted Expense
1	90300000 - Cust Accounts-Cust Record/Collect	18,506		18,506		18,506
2	90400000 - Cust Accounts-Uncollectible Accounts	472,611		472,611		472,611
	Total Customer Account Expenses	491,117	-	491,117	-	491,117
Breakout by Resource Type						
3	Contract Labor	(1,382)				
4	Contract Services-Routine	11,417				
5	Miscellaneous Expenses	481,082				
	Total Expenses by Resource Type	491,117				
Customer Service Expenses						
	Account	Historic Base Period	Reclassify	After Reclass	Rate Making Adjustment	Adjusted Expense
	90900000 - CS&I-Info and Instruct Adver Exp	10,930		10,930		10,930
	Total Customer Service Expenses	10,930	-	10,930	-	10,930
Breakout by Resource Type						
	Contract Services-Routine	10,930				
	Total Expenses by Resource Type	10,930				
Sales Promotion Expense						
	Account	Historic Base Period	Reclassify	After Reclass	Rate Making Adjustment	Adjusted Expense
	91200000 - Demonstrating and Selling Exp	1,516		1,516		1,516
	91300000 - Advertising expenses Account	(20,756)		(20,756)		(20,756)
	91600000 - Miscellaneous Sales Expenses Account	(22,474)		(22,474)		(22,474)
	Total Customer Service Expenses	(41,714)	-	(43,230)	-	(43,230)
Breakout by Resource Type						
	Miscellaneous Expenses	(6,634)				
	Contract Services-Routine	(55,000) b/				
	Marketing Rebates	16,100				
	Sponsorships	3,820				
	Total Expenses by Resource Type	(41,714)				
Civic Participation						
	Account	Historic Base Period	Reclassify	After Reclass	Rate Making Adjustment	Adjusted Expense
	93020000 - Misc General Expenses	87,308		87,308		87,308
	Total Customer Service Expenses	87,308	-	87,308	-	87,308
Breakout by Resource Type						
	Donations	87,308				
	Total Expenses by Resource Type	87,308				

a/ The reporting tool used to extract the information provided in this schedule is the Oracle Analytics Cloud ERP platform

b/ In the 2021 ARM filing Docket 22-00032 an Outsider Service Marketing accrual (legacy account 660320) for \$55K was removed from the deficiency calculation. Subsequently, the reversal of the accrual, recorded in 2022 is being removed from the deficiency calculation. Please reference the inputs tab, and Sch 7 for the removal of this accrual reversal. Please note that prior to the Company's transition to a FERC based COA, such costs were classified as Outside Services. These costs are now more appropriately categorized as Sales Expense, based on the FERC unified system of accounts.

**Chattanooga Gas Company
Annual Review Mechanism ("ARM")
Franchise and Riders
Twelve Months Ending December 31, 2022
Schedule 7A.7**

Line No.	Account	Historic Base Period	Reclassify	After Reclass	Rate Making Adjustment	Adjusted Expense
1	92700000 - Franchise Requirements Account	4,026,965	a/	4,026,965		4,026,965
	Total Outside Services Expense	4,026,965	-	4,026,965	-	4,026,965
	Breakout by Resource Type					
2	Miscellaneous Expenses	4,026,965				
	Total Expenses by Resource Type	4,026,965				

a/ The reporting tool used to extract the information provided in this schedule is the Oracle Analytics Cloud ERP platform

Chattanooga Gas Company
Annual Review Mechanism ("ARM")
Allocations
Twelve Months Ending December 31, 2022
Schedule 7A.8

Line No.	Account	Historic Base Period	Reclassify	After Reclass	Rate Making Adjustment	Adjusted Expense
1	40400010 - Amortization of Cloud Software	(1,147)		(1,147)		(1,147)
2	40430010 - Amortization of Limited-Term Gas Property-Cloud Comp	45,024		45,024		45,024
3	42120020 - Loss on Disp of Property-Non Utility	(45)		(45)		(45)
4	50000000 - Strn-Oper Eng and Supv	(679)		(679)		(679)
5	50600000 - Strn-Misc Steam Power Expenses	3,397		3,397		3,397
6	54900000 - OPG-Misc Other Pwr Gen Exp	(279)		(279)		(279)
7	55700000 - Other Power Supply Expenses Account	(5)		(5)		(5)
8	58800000 - Dstr-Misc Dstr Exp	5,427		5,427		5,427
9	84100100 - Oper Exp-Other Storage	39,873		39,873		39,873
10	84420000 - LNG processing terminal labor and expenses	(93)		(93)		(93)
11	84430000 - Liquefaction processing labor and expenses	(867)		(867)		(867)
12	84710000 - Maintenance supervision and engineering	(2,247)		(2,247)		(2,247)
13	84780000 - Maintenance of other LNG equipment	(2,043)		(2,043)		(2,043)
14	85000100 - Operation supervision and engineering-Trans	5,222		5,222		5,222
15	87000000 - Op Suprv/Eng-Design Gas Sys	48,357		48,357		48,357
16	87100000 - Distr Load Dispatching	2,182		2,182		2,182
17	87400100 - Mains Operations	37,061		37,061		37,061
18	87500005 - Measuring and Regulating Station-General	45,012		45,012		45,012
19	87700100 - City Gate Check Stations	(3)		(3)		(3)
20	87800000 - Meter and House Regulator Expenses	(4,471)		(4,471)		(4,471)
21	87900000 - Customer installations Expenses	(6,049)		(6,049)		(6,049)
22	88500000 - Maint Super and Eng	8		8		8
23	88700000 - Repair and Maintenance Mains	(7,969)		(7,969)		(7,969)
24	88900000 - Maint Regulator Station Equip-Gen	-		-		-
25	89200115 - Maint of Services	(5,667)		(5,667)		(5,667)
26	89300100 - Maint Meter Sets and Regulators	(5,264)		(5,264)		(5,264)
27	90100000 - Cust Accounts-Supervision	66		66		66
28	90200000 - Cust Accounts-Meter Reading	4,056		4,056		4,056
29	90300000 - Cust Accounts-Cust Record/Collect	21,526		21,526		21,526
30	90400000 - Cust Accounts-Uncollectible Accounts	(460)		(460)		(460)
31	90500000 - Cust Accounts-Miscellaneous	17,731		17,731		17,731
32	90700000 - CS&I Exp-Supv	231,039		231,039		231,039
33	90800000 - CS&I Exp-Cust Assist.	140,119		140,119		140,119
34	90900000 - CS&I-Info and Instruct Adver Exp	3,374		3,374		3,374
35	91000000 - CS&I Misc Cust Svc and Info Exp	82,317		82,317		82,317
36	91200000 - Demonstrating and Selling Exp	17,071		17,071		17,071
37	91300000 - Advertising expenses Account	(574)		(574)		(574)
38	91600000 - Miscellaneous Sales Expenses Account	853		853		853
39	92000000 - A&G Salaries Account	530,823		530,823		530,823
40	92100000 - Office Supplies and Expenses Account	145,471		145,471		145,471
41	92200000 - Administrative Expenses Transferred-Credit	3,765,376		3,765,376		3,765,376
42	92300000 - Outside Services Employed Account	2,881,449		2,881,449		2,881,449
43	92400005 - Prop Ins-Other	(646)		(646)		(646)
44	92400020 - General Business Insurance - Affil	2,806		2,806		2,806
45	92500000 - Injuries and Damages Account	3,500		3,500		3,500
46	92600005 - Empl P&B-Ben-Capitalized	(85,149)		(85,149)		(85,149)
47	92600020 - Empl P&B-Ben-Transfer Cr-OPRB	836		836		836
48	92600105 - Empl P&B-Pension Expense-Qualified Pension Service	65,885		65,885		65,885
49	92600110 - Empl P&B-Pension Expense-SERP Service Costs	11,345		11,345		11,345
50	92600155 - Empl P&B-Pension/OPRB-Service Cost Cr	21,475		21,475		21,475
51	92600210 - Empl P&B-Ben-Transfer Cr-ESP	(21,135)		(21,135)		(21,135)
52	92600215 - Empl P&B-Ben-Co Contrib-ESP	29,504		29,504		29,504
53	92600225 - Empl P&B-Pen,Ins,ESP-Cap Cr	30,550		30,550		30,550
54	92600305 - Empl P&B-Ben-Transfer Cr-Ins	31,094		31,094		31,094
55	92600315 - Empl P&B-OPRB-Retiree Medical Service Costs	2,634		2,634		2,634
56	92600360 - Empl P&B-Ben-Grip Ins	91,953		91,953		91,953
57	92600375 - Empl P&B-Ben-Billed-Cr	6		6		6
58	92600380 - Empl P&B-Ben-Oth Empl	19,225		19,225		19,225
59	92600420 - Empl P&B-Ben-Account	(45,904)		(45,904)		(45,904)
60	92700000 - Franchise Requirements Account	(34,444)		(34,444)		(34,444)
61	93020000 - Misc General Expenses	(8,829)		(8,829)		(8,829)
62	93100000 - Rents Account	99,760		99,760		99,760
63	93100005 - Operating Leases	116		116		116
64	93200100 - Maintenance of general plant (gas)	3,813		3,813		3,813
Total Allocation Expenses		8,253,369	-	8,253,369	-	8,253,369
Breakout by Resource Type						
65	Allocation Transaction	8,271,550				
66	Eng & Supv (E&S) Alloc	(20,500)				
67	Payroll Tax O/H-Alloc	2,319				
Total Expenses by Resource Type		8,253,369				

a/ The reporting tool used to extract the information provided in this schedule is the Oracle Analytics Cloud ERP platform

Chattanooga Gas Company
Annual Review Mechanism ("ARM")
Administrative and General Expense
Twelve Months Ending December 31, 2022
Schedule 7B

Line No.	Account	Historic Base Period	Reclassify	After Reclass	Rate Making Adjustment	Adjusted Expense
1	82100100 - Purification	10 a/		10		10
2	84100100 - Oper Exp-Other Storage	(1,056) a/		(1,056)		(1,056)
3	84350100 - Maint Liquefaction Equip-Other Storage	880 a/		880		880
4	84420000 - LNG processing terminal labor and expense	4,051 a/		4,051		4,051
5	84430000 - Liquefaction processing labor and expense	(318) a/		(318)		(318)
6	84710000 - Maintenance supervision and engineerin	(1,543) a/		(1,543)		(1,543)
7	84730000 - Maintenance of LNG processing terminal equipmer	2,796 a/		2,796		2,796
8	84780000 - Maintenance of other LNG equipmen	(1,268) a/		(1,268)		(1,268)
9	87000000 - Op Suprv/Eng-Design Gas Sys	(4,259) a/		(4,259)		(4,259)
10	87400100 - Mains Operation	(3,506) a/		(3,506)		(3,506)
11	87500005 - Measuring and Regulating Station-Genera	(766) a/		(766)		(766)
12	87800000 - Meter and House Regulator Expense	(6,471) a/		(6,471)		(6,471)
13	87900000 - Customer installations Expense	(2,527) a/		(2,527)		(2,527)
14	88700000 - Repair and Maintenance Mainr	2,587 a/		2,587		2,587
15	88900000 - Maint Regulator Station Equip-Genr	(76) a/		(76)		(76)
16	89200115 - Maint of Services	(239) a/		(239)		(239)
17	89300100 - Maint Meter Sets and Regulator	(23) a/		(23)		(23)
18	90200000 - Cust Accounts-Meter Reading	(937) a/		(937)		(937)
19	90300000 - Cust Accounts-Cust Record/Collec	1,380 a/		1,380		1,380
20	91000000 - CS&I Misc Cust Svc and Info Ex	62,306 a/		62,306		62,306
21	92000000 - A&G Salaries Account	347 a/		347		347
22	92100000 - Office Supplies and Expenses Account	766,299 a/		766,299	-	766,299
23	92200000 - Administrative Expenses Transferred-Cred	(227,000) a/		(227,000)		(227,000)
24	92300000 - Outside Services Employed Account	43,354 a/		43,354		43,354
25	92400005 - Prop Ins-Other	255,372 a/		255,372	(616) b/	254,756
26	92400020 - General Business Insurance - Aff	51,172 a/		51,172		51,172
27	92500000 - Injuries and Damages Account	60,719 a/		60,719		60,719
28	92600005 - Empl P&B-Ben-Capitalizec	(65,242) a/		(65,242)		(65,242)
29	92600380 - Empl P&B-Ben-Oth Empl	30,414 a/		30,414	- c/	30,414
30	92600385 - Empl P&B-Ben-Education	- a/		-		-
31	92600420 - Empl P&B-Ben-Account	(19,323) a/		(19,323)		(19,323)
32	92800100 - Reg Commis-St-Docket	328,977 a/		328,977		328,977
33	93020000 - Misc General Expense	313,841 a/		313,841		313,841
34	93100005 - Operating Leases	145 a/		145		145
35	93200100 - Maintenance of general plant (gas	131,014 a/		131,014		131,014
Administrative & General Expense		1,721,113	-	1,721,113	(616)	1,720,497
Breakout by Resource Type						
Contract Labor	325,762					
Contract Services-Routine	110,394					
Corporate Items (Conversion Only)	(191,316)					
Direct Purchased Materials	7,618					
Dues-Other	49,753					
Employee Uniforms	25,019					
Meals & Entertain-Travel	65,582					
Misc Insurance	173,321					
Miscellaneous Benefits	(65,838)					
Miscellaneous Expenses	591,086					
Normal Operating Materials	40,681					
Off Furn&Equip, Misc Purch	44,528					
Office Expenses	22,982					
Postage & Mailing Fees	253,977					
Property Insurance	193,943					
Relocation	(17,479)					
Taxes and Fees	63,058					
Telecommunication Expense	41,275					
Unspecified Resource Type	(13,235)					
Total Expenses by Resource Type	1,721,113					

a/ The reporting tool used to extract the information provided in this schedule is the Oracle Analytics Cloud ERP platfo

b/ Lobbying, Charitable Contribution, Social Club Membership, Athletic Events Schedule ;

c/ Fines and Penalties. Please see Schedule 35.1

**Chattanooga Gas Company
Annual Review Mechanism ("ARM")
Other Distribution & Storage Expense
Twelve Months Ending December 31, 2022
Schedule 7C**

Line No.	Account	Historic Base Period	Reclassify	After Reclass	Rate Making Adjustment	Adjusted Expense
1	82100100 - Purification	46,910	a/	46,910	-	46,910
2	84350100 - Maint Liquefaction Equip-Other Storage	129,791	a/	129,791	-	129,791
3	84420000 - LNG processing terminal labor and expenses	279,224	a/	279,224	-	279,224
4	84720000 - Maintenance of LNG structures and improvements	26,839	a/	26,839	-	26,839
5	84730000 - Maintenance of LNG processing terminal equipment	503,868	a/	503,868	-	503,868
6	84760000 - Maintenance of compressor station equipment	58,592	a/	58,592	-	58,592
7	84780000 - Maintenance of other LNG equipment	119,002	a/	119,002	-	119,002
8	87000000 - Op Suprv/Eng-Design Gas Sys	1,922	a/	1,922	-	1,922
9	87400100 - Mains Operations	2,077,109	a/	2,077,109	-	2,077,109
10	87800000 - Meter and House Regulator Expenses	76	a/	76	-	76
11	87900000 - Customer installations Expenses	(57,477)	a/	(57,477)	231,940	174,462
12	88000001 - Dist-Other Expenses	138,473	a/	138,473	-	138,473
13	88700000 - Repair and Maintenance Mains	558,570	a/	558,570	-	558,570
14	88900000 - Maint Regulator Station Equip-Gen	29,495	a/	29,495	-	29,495
15	89200115 - Maint of Services	130,226	a/	130,226	-	130,226
16	89300100 - Maint Meter Sets and Regulators	211,997	a/	211,997	-	211,997
17	Other Distribution & Storage Expense	4,254,620	-	4,254,620	231,940	4,486,560

Breakout by Resource Type

Contract Labor	191,484
Contract Services-Routine	3,435,601
Direct Purchased Materials	409,585
Miscellaneous Expenses	(66,538)
Normal Operating Materials	279,114
Unspecified Resource Type	5,374
Total Expenses by Resource Type	4,254,620

a/ The reporting tool used to extract the information provided in this schedule is the Oracle Analytics Cloud ERP platform
b/ Sch 28.2 LNG Maintenance Liquefaction Equipment. Approved in docket 21-00048

**Chattanooga Gas Company
Annual Review Mechanism ("ARM")
Taxes Other than Income Tax
Twelve Months Ending December 31, 2022
Schedule 8**

Line No.	Description		Rate Case Docket 18-00017 Adopted	Prior Year Adopted Docket 22-00032	Historic Base Period	Adj.	Adj. Other Tax
1	Property Tax	a/	2,093,447	1,650,000	2,501,579		2,501,579
2	Commission Inspection Fee	a/	305,345	321,528	247,164		247,164
3	Payroll Tax	a/	383,805	249,544	390,227	(32,489) b/	357,738
4	Franchise Tax	a/	136,334	762,221	793,703		793,703
5	Gross Receipts Tax	a/	569,140	516,180	579,660		579,660
6	Allocated & Other Tax	c/		-	16,346		16,346
7	Total		3,488,071	3,499,473	4,528,680	(32,489)	4,496,191

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 reclassified 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, 2022
Schedule 9

Line No.	Description	Rate Case Docket 18-00017 Adopted	Prior Year Docket 22-00032 Adopted	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	89,707,936	124,377,378	(4,258,019)	120,119,358	3,871,125	123,990,483	-	123,990,483
	Operating Expense:									
2	Purchased Gas Expense	a/ 38,611,525	41,229,539	68,227,660	(26,313)	68,201,348		68,201,348	-	68,201,348
3	O&M Expense	a/ 11,950,278	17,486,373	27,226,601	(6,521,699)	20,704,901	(467,202)	20,237,699	-	20,237,699
4	Depreciation Expense	a/ 7,718,131	9,222,939	9,811,067	(202,387)	9,608,680	204,657	9,813,336	-	9,813,336
	Amortization -ARM Reconciliation Balance (ARM Regulatory Asset/(Liability)	a/	8,484,440	7,853,518		7,853,518	(7,853,518)	-	12,511,761	12,511,761
5	Interest on Customer Deposits	a/ 96,740	36,604	38,106	-	38,106		71,140	-	71,140
6	General Taxes (Taxes Other than Income)	a/ 3,339,316	3,499,473	4,528,680	(32,489)	4,496,191	-	4,496,191	-	4,496,191
7	Total Operating Expense [L2:L7]	61,715,990	79,959,368	117,685,632	(6,782,889)	110,902,743	(8,083,030)	102,819,713	12,511,761	115,331,474
8	NOI Before Excise and Income Tax [L1-L7]	10,256,737	9,748,568	6,691,746	2,524,869	9,216,615	11,954,155	21,170,770	(12,511,761)	8,659,009
9	AFUDC (Equity-Portion)	a/ (823,951)	(516,734)	(907,147)	-	(907,147)		(907,147)		(907,147)
10	Interest Expense	b/ 3,433,623	4,815,847	5,796,593	-	5,796,593	(273,275)	5,523,317	105,960	5,629,278
	Permanent Differences		15,076	61,537		61,537		61,537		61,537
11	Net Income Before Excise and Income Tax [L8:L11]	5,999,163	4,431,063	49,543	2,524,869	2,574,413	12,227,430	14,801,843	(12,617,721)	2,184,121
	Tennessee Excise Tax Calculation									
12	Net Income Before Excise and Income Tax [L11]	5,999,163	4,431,063	49,543	2,524,869	2,574,413	12,227,430	14,801,843	(12,617,721)	2,184,121
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	288,019	3,220	164,116	167,337	794,783	962,120	(820,152)	141,968
15	Less After - Tax Excess Deferred Tax Liability Amortization	c/ (18,081)	(18,081)	(18,081)		(18,081)		(18,081)		(18,081)
16	Net Excise Tax Expense [L14:L15]	371,865	269,938	(14,861)	164,116	149,256	794,783	944,039	(820,152)	123,887
17	Excise Tax Current [L16-L18]	(348)	(1,321,862)	(731,728)	164,116	(567,612)	794,783	227,171	(820,152)	(592,981)
18	Excise Tax Deferred	a/ 372,213	1,591,800	716,868	-	716,868	-	716,868	-	716,868
	Federal Income Tax Calculation									
19	Net Income Before Excise and Income Tax [L12]	5,999,163	4,431,063	49,543	2,524,869	2,574,413	12,227,430	14,801,843	(12,617,721)	2,184,121
20	Net Excise Tax Expense [L16]	371,865	269,938	(14,861)	164,116	149,256	794,783	944,039	(820,152)	123,887
21	Net Income Before Federal Income Tax [L19:L20]	5,627,298	4,161,125	64,404	2,360,753	2,425,157	11,432,647	13,857,804	(11,797,569)	2,060,235
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	873,836	13,525	495,758	509,283	2,400,856	2,910,139	(2,477,490)	432,649
24	Less After-Tax Excess Deferred Tax Liability Amortization-	c/ (918,724)	(435,002)	(474,592)		(474,592)		(474,592)		(474,592)
25	Less After-Tax Excess Deferred Tax Liability Amortization-Tax Cust & Jobs Ac	d/	-	-		-		-		-
26	Less After-Tax Excess Deferred Tax Liability Amortization- Federa	c/	(35,585)	(35,585)		(35,585)		(35,585)		(35,585)
27	Less Acceleration of federal basis adjustment EDIT Amortization		-	-		-		-		-
	Less Acceleration of 2021 Unprotected EDIT Amortization		-	-		-		-		-
28	Net Federal Income Tax Expense [L23:L26]	263,009	403,249	(496,652)	495,758	(894)	2,400,856	2,399,962	(2,477,490)	(77,528)
28	Federal Income Tax -Current[L27-L29]	(1,053)	(1,142,624)	(1,980,855)	495,758	(1,485,097)	2,400,856	915,759	(2,477,490)	(1,561,731)
29	Federal Income Tax -Deferrec	a/ 264,062	1,545,873	1,484,203	-	1,484,203	-	1,484,203	-	1,484,203

a/ Income Statement Historic Base Period Schedule 5

b/ Total interest expense Schedule 11

c/ EDIT amortization separate into protected and unprotected. See Schedule 35.1

**Chattanooga Gas Company
Annual Review Mechanism ("ARM")
Income Statement at Proposed Rates
Twelve Months Ending December 31, 2022**

Line No.	Description	Current Rates	Rate Increase	Proposed Rates
	Revenue			
1	Gas Sales & Transportation Revenues	121,530,693 e/	11,936,563 g/	133,467,256
2	AFUDC	1,336,932 e/		1,336,932
3	Other Revenues	1,122,858 e/	104,988 a/	1,227,847
4	Total Operating Revenues	123,990,483	12,041,551	136,032,034
	Operating & Maintenance Expense			
5	Purchased Gas Expense	68,201,348 e/		68,201,348
6	Operating & Maintenance Expense-Labor	5,013,279 e/		5,013,279
7	Operating & Maintenance Expense-Non-Labor	15,224,420 e/	46,053 b/	15,270,473
8	Total Operating & Maintenance Expense	88,439,046	46,053	88,485,099
	Other Expense			
9	Depreciation Expense	9,813,336 e/		9,813,336
10	Amortization -Prior Year Earnings Deficiency/(Surplus)	12,511,761 e/		12,511,761
11	Interest on Customer Deposits	71,140 e/		71,140
12	Taxes Other than Income	4,496,191 e/		4,496,191
13	State Excise (Income) Tax	123,887 e/	779,707 c/	903,594
14	Federal Income Tax	(77,528) e/	2,355,316 d/	2,277,788
15	Total Other Expense	26,938,787	3,135,023	30,073,811
16	Operating Income	8,612,650	8,860,475	17,473,125
17	Interest Expense	5,629,278 f/		5,629,278
18	Net Income	2,983,372	8,860,475	11,843,847
19	Rate Base	245,491,835		245,491,835
20	Overall Rate of Return [L16/L19]	3.51%		7.12%
21	Equity % of Capital Structure)	49.23%		49.23%
22	Rate Base Financed by Equity [L19 Xx L21]	120,855,630		120,855,630
23	Return on Equity [L18/L22]	2.47%		9.80%
24	Authorized Return on Equity	9.80%		9.80%
25	Equity Rate of Return Deficiency (Excess) [L23-L24]	7.33%		0.00%
26	Net Income Deficiency (Excess) [L22 X L25]	8,860,479		5
27	Revenue Conversion Factor	1.3472		1.3472
28	Revenue Deficiency (Excess) [L26XL27]	11,936,563		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/ Annual True-up Revenue Requirement Schedule 5

f/ Total interest expense 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, 2022
Schedule 11**

Line No.	Class of Capital	Rate Case Capital	Prior Year Capital	Rate Case Capital	Rate Case Capital	Rate Case Capital
		Structure and Rate Case Costs Rate Case	Structure and Rate Case Costs Rate Case Costs	Structure and Historic Base Period	Structure and Rate Case Costs Historic Base Period With Normalization Adjustments	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	210,018,272	252,788,413	240,870,929	245,491,835
	Interest Expense					
18	Short-term Debt-Interest	283,951	398,258	479,363	456,764	465,526
19	Long-Term Debt-Interest	3,149,672	4,417,589	5,317,230	5,066,554	5,163,751
20	Total Interest Expense	3,433,623	4,815,847	5,796,593	5,523,317	5,629,278
21	Required Equity	7,224,252	10,132,416	12,195,878	11,620,914	11,843,852
22	Total Return	10,657,876	14,948,263	17,992,471	17,144,232	17,473,129

Chattanooga Gas Company
Annual Review Mechanism ("ARM")
Revenue Conversion and Income Tax Gross-up Factors
Twelve Months Ending December 31, 2022
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%	<u>0.0087955</u>
3	Balance [L1+L2]		1.008796
4	Uncollectible [Col (c) L4 X Col (d) L3]	0.3825%	<u>0.0038581</u>
5	Balance [L3-L4]		1.0049379
6	State Excise [Col (c) L6 X Col (d) L5]	6.5%	<u>0.065320964</u>
7	Balance [L5-L6]		0.939616937
8	Federal Income Tax [Col (c) L8 X Col (d) L7]	21.0%	<u>0.197319557</u>
9	Balance [L7-L8]		<u><u>0.74229738</u></u>
10	Revenue Conversion Factor [L1/L9]		<u><u>1.347169</u></u>
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%	<u>19.64%</u>
15	Composite Income Tax Rate [L12+L14]		<u>26.135%</u>
16	Income Tax Gross Up Factor [L15/(1-L15)]		<u><u>1.3538212</u></u>

Chattanooga Gas Company
Annual Review Mechanism ("ARM")
Margin by Rates Schedule Current and Proposed Rates
Twelve Months Ending December 31, 2021
Schedule 13
With New Speical Contract

Line No.	Descriptions	Rate Case Docket 18-00017 Adopted	Prior Year Docket 21-00048 Adopted	Normalized Margin Current Rates	Normalized Margin Proposed Rates Schedule 17	Margin Change	% Change
	Sales & Transportation Margin						
1	Residential (R-1)	\$ 14,251,629	\$ 24,163,306	\$ 23,998,970	\$ 29,379,773	\$ 5,380,803	22.4%
2	Multi-Family (R-4)	28,029	44,811	44,046	53,861	9,815	22.3%
3	Commercial (C-1)	3,495,831	5,665,813	5,601,427	6,857,473	1,256,047	22.4%
4	Commercial (C-2)	8,254,355	14,566,761	14,046,071	17,218,345	3,172,274	22.6%
5	Industrial (F-1/T-2)	2,004,732	4,149,415	4,074,220	4,996,145	921,925	22.6%
6	Industrial (I-1)	36,274	-	-	-	-	0.0%
7	Industrial (T-1)	1,082,153	1,596,579	1,568,118	1,923,191	355,073	22.6%
8	Industrial (F-1/T-1/T-2)	1,290,946	2,216,539	2,110,692	2,588,665	477,973	22.6%
9	Industrial (T-3)	1,276,880	1,807,835	1,686,682	2,067,317	380,636	22.6%
10	Special Contract	141,302	288,052	282,491	291,930	\$ 9,439	3.3% a/
11	Total Sales and Transport Revenue	\$ 31,862,131	\$ 54,499,111	\$ 53,412,715	\$ 65,376,700	\$ 11,963,985	22.4%
12	Other Revenue a/	675,121	1,103,643	1,122,858	1,122,858	-	0.0%
13	Total Margin	\$ 32,537,252	\$ 55,602,755	\$ 54,535,574	\$ 66,499,558	\$ 11,963,985	21.9%

a/ Please see schedule 35.14

Chattanooga Gas Company
Annual Review Mechanism ("ARM")
Depreciation and Amortization
Twelve Months Ending December 31, 2022

Line No.	Account	Description	Balance as of 12/31/2021	Adjustments	Balance as of 12/31/2021	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	10,989,542		10,989,542	1.51%	165,942
5	362	362.00 Gas Holders - Natural Gas	8,186,654		8,186,654	0.96%	78,592
6	363	363.00 Purification Equipment	775,879		775,879	0.21%	1,629
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	5,282,873		5,282,873	1.73%	91,394
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	3,613,892		3,613,892	7.62%	275,379
15	365,2	365.2 - Rights-of-way	143,889		143,889	1.17%	1,684
16	367	367.10 Mains - Steel	3,490,100		3,490,100	1.40%	48,861
17	374	374.00 Land & Land Rights - DP	7,067		7,067	1.17%	83
18	374	374.10 Land - DP	486,620		486,620	0.00%	-
19	374	374.20 Land Rights - DP	1,550,510		1,550,510	1.17%	18,141
19	375	375.00 Structures & Improvements DP	1,163,001		1,163,001	3.80%	44,194
20	376	376.00 Mains	223,182,895		223,182,895	1.95%	4,352,066
21	377	377.00 Compressor Station Equip	-		-	0.00%	-
22	378	378.00 M&R Station Equip - General	3,431,793		3,431,793	2.34%	80,304
23	379	379.00 M&R Station Equip - City Gat	3,339,666		3,339,666	1.80%	60,114
24	380	380.00 Services	73,397,333		73,397,333	2.92%	2,143,202
25	381	381.00 Meters	17,986,713		17,986,713	2.97%	534,205
26	381	381.10 Meters - ERTs	3,402,292		3,402,292	6.25%	212,643
27	382	382.00 Meter Installations	4,043,763		4,043,763	1.13%	45,695
28	383	383.00 House Regulators	5,449,596		5,449,596	1.72%	93,733
29	384	384.00 House Reg Installations	632,184		632,184	1.80%	11,379
30	385	385.00 Industrial M&R Station Equip	138,554		138,554	2.22%	3,076
31	386	386.00 Other Property on CP	16,919		16,919	0.00%	-
32	387	387.00 Other Equipment - DP	533,513		533,513	1.86%	9,923
33	389	389.10 Land - GP	110,343		110,343	0.00%	-
34	390	390.00 Structures & Improvements GP	214,252		214,252	0.00%	-
35	391	391.00 Office Furniture	59,802		59,802	5.00%	2,990
36	391	391.10 OFE - Software Non-Enterpris	-		-	20.00%	-
37	391	391.11 OFE - Enterprise Software	2,241,374		2,241,374	10.00%	224,137
38	391	391.12 OFE - Servers - Hardware	345,201		345,201	20.00%	69,040
39	391	391.20 OFE - Enterprise - 10YR	6,104,911		6,104,911	8.33%	508,539
40	392	392.00 Trans Equip	840,426		840,426	16.12%	135,477
41	392	392.10 Trans Eq - Autos & Lt Trcks	701,275		701,275	16.12%	113,045
42	392	392.20 Trans Equip - Service Trucks	1,186,626		1,186,626	8.71%	103,355
43	392	392.30 Trans Equip - Heavy Trucks	918,455		918,455	7.43%	68,241
44	393	393.00 Stores Equipment	2,091,275		2,091,275	4.00%	83,651
45	394	394.00 Tools, Shop, & Garage Equip	598,779		598,779	7.69%	46,046
46	395	395.00 Laboratory Equipment	-		-	0.00%	-
47	396	396.00 Power Operated Equip	675,463		675,463	1.87%	12,631
48	397	397.00 Communication Equip	305,423		305,423	8.33%	25,442
49	398	398.00 Miscellaneous Equipment	244,139		244,139	6.67%	16,284
			403,169,129	-	403,169,129		10,188,212
			(199,735)				
					Rate Case Adjustment		(172,488)
					Total		10,015,724
					Depreciation and Amortization		9,811,067
					Adjustment		204,657

a. There are topside entries recorded to the general ledger, resulting in the difference between the subledger and general ledger.

Section	Item	Value	Unit	Notes
1. General Information	1.1 Project Name	Project A		
	1.2 Project ID	12345		
	1.3 Project Manager	John Doe		
	1.4 Project Start Date	2023-01-01		
	1.5 Project End Date	2023-12-31		
	1.6 Project Location	New York, NY		
	1.7 Project Budget	\$1,000,000		
	1.8 Project Status	Completed		
	1.9 Project Risk Level	Low		
	1.10 Project Sponsor	ABC Corp		
2. Project Description	2.1 Project Purpose	Develop a new software application		
	2.2 Project Scope	Web-based application for data management		
	2.3 Project Objectives	Improve data security and accessibility		
	2.4 Project Deliverables	Software application, documentation, training materials		
	2.5 Project Constraints	Time, budget, resources		
	2.6 Project Assumptions	Stable internet connection, user adoption		
	2.7 Project Risks	Data loss, security breaches		
	2.8 Project Stakeholders	Users, management, IT department		
	2.9 Project Communication Plan	Weekly status reports, monthly meetings		
	2.10 Project Change Management	Formal process for changes		
3. Methodology	3.1 Methodology Type	Agile		
	3.2 Methodology Framework	Scrum		
	3.3 Methodology Tools	Jira, Confluence		
	3.4 Methodology Processes	Sprint planning, daily standups		
	3.5 Methodology Roles	Scrum Master, Product Owner		
	3.6 Methodology Metrics	Velocity, cycle time		
	3.7 Methodology Best Practices	Regular communication, transparency		
	3.8 Methodology Challenges	Team collaboration, scope creep		
	3.9 Methodology Success Factors	Clear goals, strong leadership		
	3.10 Methodology Lessons Learned	Importance of documentation		
4. Results	4.1 Results Overview	Project completed on time and within budget		
	4.2 Results Metrics	95% user satisfaction, 0% security incidents		
	4.3 Results Data	10,000 users, 100,000 transactions		
	4.4 Results Analysis	Positive feedback from users and management		
	4.5 Results Comparison	Exceeded expectations		
	4.6 Results Conclusion	Successful project outcome		
	4.7 Results Recommendations	Continue to monitor user feedback		
	4.8 Results Future Work	Implement new features		
	4.9 Results Acknowledgments	Thank you to the team and stakeholders		
	4.10 Results Appendix	Additional data and charts		
5. Discussion	5.1 Discussion Overview	Project success factors and challenges		
	5.2 Discussion Metrics	Key performance indicators		
	5.3 Discussion Data	Analysis of project performance		
	5.4 Discussion Analysis	Identifying areas for improvement		
	5.5 Discussion Comparison	Comparison with industry standards		
	5.6 Discussion Conclusion	Overall project success		
	5.7 Discussion Recommendations	Best practices for future projects		
	5.8 Discussion Future Work	Continuous improvement		
	5.9 Discussion Acknowledgments	Thank you to the team and stakeholders		
	5.10 Discussion Appendix	Additional data and charts		
6. Conclusion	6.1 Conclusion Overview	Project success and lessons learned		
	6.2 Conclusion Metrics	Key performance indicators		
	6.3 Conclusion Data	Analysis of project performance		
	6.4 Conclusion Analysis	Identifying areas for improvement		
	6.5 Conclusion Comparison	Comparison with industry standards		
	6.6 Conclusion Conclusion	Overall project success		
	6.7 Conclusion Recommendations	Best practices for future projects		
	6.8 Conclusion Future Work	Continuous improvement		
	6.9 Conclusion Acknowledgments	Thank you to the team and stakeholders		
	6.10 Conclusion Appendix	Additional data and charts		
7. References	7.1 References Overview	List of sources and references		
	7.2 References Metrics	Key performance indicators		
	7.3 References Data	Analysis of project performance		
	7.4 References Analysis	Identifying areas for improvement		
	7.5 References Comparison	Comparison with industry standards		
	7.6 References Conclusion	Overall project success		
	7.7 References Recommendations	Best practices for future projects		
	7.8 References Future Work	Continuous improvement		
	7.9 References Acknowledgments	Thank you to the team and stakeholders		
	7.10 References Appendix	Additional data and charts		
8. Appendix	8.1 Appendix Overview	Additional information and data		
	8.2 Appendix Metrics	Key performance indicators		
	8.3 Appendix Data	Analysis of project performance		
	8.4 Appendix Analysis	Identifying areas for improvement		
	8.5 Appendix Comparison	Comparison with industry standards		
	8.6 Appendix Conclusion	Overall project success		
	8.7 Appendix Recommendations	Best practices for future projects		
	8.8 Appendix Future Work	Continuous improvement		
	8.9 Appendix Acknowledgments	Thank you to the team and stakeholders		
	8.10 Appendix Appendix	Additional data and charts		
9. Glossary	9.1 Glossary Overview	Definitions of key terms		
	9.2 Glossary Metrics	Key performance indicators		
	9.3 Glossary Data	Analysis of project performance		
	9.4 Glossary Analysis	Identifying areas for improvement		
	9.5 Glossary Comparison	Comparison with industry standards		
	9.6 Glossary Conclusion	Overall project success		
	9.7 Glossary Recommendations	Best practices for future projects		
	9.8 Glossary Future Work	Continuous improvement		
	9.9 Glossary Acknowledgments	Thank you to the team and stakeholders		
	9.10 Glossary Appendix	Additional data and charts		
10. Index	10.1 Index Overview	Table of contents and page numbers		
	10.2 Index Metrics	Key performance indicators		
	10.3 Index Data	Analysis of project performance		
	10.4 Index Analysis	Identifying areas for improvement		
	10.5 Index Comparison	Comparison with industry standards		
	10.6 Index Conclusion	Overall project success		
	10.7 Index Recommendations	Best practices for future projects		
	10.8 Index Future Work	Continuous improvement		
	10.9 Index Acknowledgments	Thank you to the team and stakeholders		
	10.10 Index Appendix	Additional data and charts		

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**Chattanooga Gas Company
Annual Review Mechanism ("ARM")
Depreciation and Amortization - Active Services Lines
Twelve Months Ending December 31, 2022
Schedule 14.3**

DOT Report Total Service Lines		82,719
Customers at		
Rate Schedule		
Residential General Service R-1	61,727	
Residential Multi-Family Housing Service R-4	2	
Small Commercial and Industrial General Service C-1	6,849	
Medium Commercial and Industrial General Service C-2	1,913	
Industrial F-1, I-1, T-1, T-2, T-3, & Special Contract	117	
Total Customers 12/31/2021		70,608 a/
Inactive Services with meters available for immediate use		<u>4,298</u>
Inactive Service lines to be evaluated for retirement		
Depreciation per Service Line at 2.92% Depr Rate		7,813
Depreciation Adjustment at 2.92% Depr Rate	\$	25.91
		202,430

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

Project Information														Financial Data (USD)														Summary																																																																																																																																																																											
Project Name		Start Date		End Date		Duration		Status		Owner		Manager		Team Lead		Team Size		Team Name		Team Description		Team Location		Team Contact		Team Phone		Team Email		Team Website		Team Address		Team City		Team State		Team Zip		Team Country		Team Region		Team Subregion		Team District		Team Ward		Team Subward		Team Subsubward		Team Subsubsubward		Team Subsubsubsubward		Team Subsubsubsubsubward		Team Subsubsubsubsubsubward		Team Subsubsubsubsubsubsubward		Team Subsubsubsubsubsubsubsubward		Team Subsubsubsubsubsubsubsubsubward		Team Subsubsubsubsubsubsubsubsubsubward		Team Subsubsubsubsubsubsubsubsubsubsubward		Team Subsubsubsubsubsubsubsubsubsubsubsubward		Team Subsubsubsubsubsubsubsubsubsubsubsubsubward		Team Subsubsubsubsubsubsubsubsubsubsubsubsubsubward		Team Subsubsubsubsubsubsubsubsubsubsubsubsubsubsubward		Team Subsubsubsubsubsubsubsubsubsubsubsubsubsubsubsubward		Team Subsubsubsubsubsubsubsubsubsubsubsubsubsubsubsubsubward		Team Subsubsubsubsubsubsubsubsubsubsubsubsubsubsubsubsubsubward		Team Subsubsubsubsubsubsubsubsubsubsubsubsubsubsubsubsubsubsubward		Team Subsubsubsubsubsubsubsubsubsubsubsubsubsubsubsubsubsubsubsubward		Team Subsubward		Team Subsubward		Team Subsubward		Team Subsubward		Team Subsubward		Team Subsubward		Team Subsubward		Team Subsubward		Team Subsubward		Team Subsubward		Team Subsubward		Team Subsubward		Team Subsubward		Team Subsubward		Team Subsubward		Team Subsubward		Team Subsubward		Team Subsubward		Team Subsubward		Team Subsubward		Team Subsubward		Team Subsubward		Team Subsubward		Team Subsubward		Team Subsubward		Team Subsubward		Team Subsubward		Team Subsubward		Team Subsubward		Team Subsubward		Team Subsubward		Team Subsubward		Team Subsubward		Team Subsubward		Team Subsubward		Team Subsubward		Team Subsubward		Team Subsubward		Team Subsubward		Team Subsubward		Team Subsubward		Team Subsubward		Team Subsubward		Team Subsubward		Team Subsubward		Team Subsubward		Team Subsubward		Team Subsubward		Team Subsubward		Team Subsubward		Team Subsubward		Team Subsubward		Team Subsubward		Team Subsubward		Team Subsub	

[illegible][illegible]

1. General Information		2. Financial Data		3. Operational Data		4. Environmental Data		5. Social Data		6. Governance Data	
Company Name		Revenue		Units Produced		Carbon Footprint		Employee Count		Board Composition	
2023		2022		2021		2020		2019		2018	
Revenue		1,234,567		1,123,456		1,012,345		901,234		890,123	
Units Produced		123,456		112,345		101,234		90,123		89,012	
Carbon Footprint		12,345		11,234		10,123		9,012		8,901	
Employee Count		1,234		1,123		1,012		901		890	
Board Composition		12		11		10		9		8	
2024		2023		2022		2021		2020		2019	
Revenue		1,345,678		1,234,567		1,123,456		1,012,345		901,234	
Units Produced		134,567		123,456		112,345		101,234		90,123	
Carbon Footprint		13,456		12,345		11,234		10,123		9,012	
Employee Count		1,345		1,234		1,123		1,012		901	
Board Composition		13		12		11		10		9	
2025		2024		2023		2022		2021		2020	
Revenue		1,456,789		1,345,678		1,234,567		1,123,456		1,012,345	
Units Produced		145,678		134,567		123,456		112,345		101,234	
Carbon Footprint		14,567		13,456		12,345		11,234		10,123	
Employee Count		1,456		1,345		1,234		1,123		1,012	
Board Composition		14		13		12		11		10	

1. General Information

2. Financial Data

3. Operational Data

4. Environmental Data

5. Social Data

6. Governance Data

7. Appendix

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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, 2021
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			729,685		51.88		37,856,058
	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	1,110	48.56	15.13	53,902	16,794
	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		40,731	39,450	158.53	22.75	6,457,085	897,488
	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		11,485	11,308				
	Therms						
5	0-3000			1,373.0	508.3	15,769,135	5,747,743
6	3,001-5,000			163.3	60.5	1,875,271	683,569
7	5,001-15,000			213.2	78.9	2,449,061	892,654
8	Over 15,000			68.3	25.3	783,851	285,753
				1,817.8	673.0	20,877,318	7,609,719

a/ Weather Normalization Schedule 16.1A

b/ Non Gas Revenue Schedule 15

**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, 2022
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 9/1/22	Current Volumetric Rate/Therm Rates Effective 9/1/22		Normalized Volumetric Revenue Col 2 X Col 5	Total Normalized Volumetric Revenue Col 6 + Col 7
1		37,856,058			\$ 0.17787			\$ 6,733,457
	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	16,794	\$0.33351	\$0.29647	\$ 17,977	\$ 4,979	\$22,956
	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		6,457,085	897,488	\$0.28445	\$0.22334	\$ 1,836,718	\$200,445	\$2,037,163
	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	15,769,135	5,747,743	\$ 0.28842	\$ 0.22656	\$ 4,548,134	\$ 1,302,209	\$ 5,850,343
5	3,001-5,000	1,875,271	683,569	\$ 0.26331	\$ 0.17995	\$ 493,778	\$ 123,008	\$ 616,786
6	5,001-15,000	2,449,061	892,654	\$ 0.25650	\$ 0.16779	\$ 628,184	\$ 149,778	\$ 777,963
7	Over 15,000	783,851	285,753	\$ 0.13292	\$ 0.13292	\$ 104,190	\$ 37,982	\$ 142,172
8	Total C-2	20,877,318	7,609,719			\$ 5,774,285	\$ 1,612,978	\$ 7,387,263

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, 2022
Schedule 16.3

Line	Col 1	Col 2	Col 3	Col 4
	Residential R-1	Volumetric Revenue Base Period Rates Effective 9-1-2022	Weather Normalized Base Revenue Sch 16.2	Weather Normalization Adjustment Col 2-Col 3
1	R-1 Adjustment	\$ 7,024,656	\$6,733,457	(\$291,199)
	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	\$30,890	\$22,956	(\$7,934)
	Commercial C-1	Volumetric Base Revenue	Weather Normalized Base Revenue Sch 16.2	Weather Normalization Adjustment Col 2-Col 3t
3	C-1 Adjustment	\$2,125,576	\$2,037,163	(\$88,413)
	Commercial C-2	Volumetric Base Revenue	Weather Normalized Base Revenue Sch 16.2	Weather Normalization Adjustment Col 2-Col 3t
4	C-2 Adjustment	\$7,327,854	\$ 7,387,263	\$59,409
5	-			(\$328,137)
6	Forfeited Discount Factor Dkt 18-00017	.		0.8796%
7	Adjustment Forfeited Discount Revenue	(L5 X L6)	\$	(2,886)
8	Uncollectible Factor Dkt 18-00017	.		0.3825%
9	Uncollectible Adjustment	(L5+L7) X L9	\$	(1,266)
10	Excise Tax Rate Dkt 18-00017			6.50%
11	Excise Tax Adjustment	(L5+L7-L9) X L10	\$	(21,434)
12	Federal Income Tax Rate Dkt 18-00017			21%
13	Income Tax Adjustment	(L5+L7-L9-L11) X L12	\$	(64,748)

Weather Normalization Adjustment L5 (\$328,137)

Total Weather Normalization and Rate increase Dkth 18-00017 (\$328,137)

Chattanooga Gas Company
Annual Review Mechanism (ARR)
Schedule of Number of Customers and Volume
Through Month Ending December 31, 2022
Historic Period Adjus for New Special Contract
Schedule 1-A A

	Jan-22	Feb-22	Mar-22	Apr-22	May-22	Jun-22	Jul-22	Aug-22	Sep-22	Oct-22	Nov-22	Dec-22	Winter Btu	Summer Btu	Total Btu	Winter Volume	Summer Volume	Total												
NO. OF CUSTOMERS	VOLUME BILLED (Dth)	NO. OF CUSTOMERS	VOLUME BILLED (Dth)	NO. OF CUSTOMERS	VOLUME BILLED (Dth)	NO. OF CUSTOMERS	VOLUME BILLED (Dth)	NO. OF CUSTOMERS	VOLUME BILLED (Dth)	NO. OF CUSTOMERS	VOLUME BILLED (Dth)	NO. OF CUSTOMERS	VOLUME BILLED (Dth)	NO. OF CUSTOMERS	VOLUME BILLED (Dth)	NO. OF CUSTOMERS	VOLUME BILLED (Dth)	Total												
VOLUMES SOLD AND TRANSPORTED																														
PG&E Residential General Service (A) Community Charge	60,690	554,739	60,978	826,196	65,903	469,545	60,811	289,141	60,915	146,294	65,385	87,274	65,357	42,620	60,349	73,311	60,371	65,305	61,041	127,239	61,468	238,929	61,727	912,653	366,777	363,028	729,805	2,937,142	682,334	3,499,476
PG&E Residential General Service (A) Community Charge	60,690	554,739	60,978	826,196	65,903	469,545	60,811	289,141	60,915	146,294	65,385	87,274	65,357	42,620	60,349	73,311	60,371	65,305	61,041	127,239	61,468	238,929	61,727	912,653	366,777	363,028	729,805	2,937,142	682,334	3,499,476
PG&E Residential General Service (A) Community Charge	2	970	2	1,409	2	1,000	2	709	2	496	2	345	2	305	2	281	2	202	2	389	2	586	2	1,041	12	12	24	5,773	2,048	7,822
PG&E Residential General Service (A) Community Charge	2	970	2	1,409	2	1,000	2	709	2	496	2	345	2	305	2	281	2	202	2	389	2	586	2	1,041	12	12	24	5,773	2,048	7,822
PG&E Residential General Service (A) Community Charge	6,785	105,516	6,781	181,512	6,781	104,107	6,781	51,306	6,824	27,281	6,577	12,976	6,540	11,112	6,515	13,003	6,532	5,982	6,862	17,388	6,780	39,354	6,846	101,200	40,673	39,450	80,123	582,986	91,622	674,618
PG&E Residential General Service (A) Community Charge	6,785	105,516	6,781	181,512	6,781	104,107	6,781	51,306	6,824	27,281	6,577	12,976	6,540	11,112	6,515	13,003	6,532	5,982	6,862	17,388	6,780	39,354	6,846	101,200	40,673	39,450	80,123	582,986	91,622	674,618
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PG&E Residential General Service (A) Community Charge	6,785	105,516	6,781	181,512	6,781	104,107	6,781	51,306	6,824	27,281	6,577	12,976	6,540	11,112	6,515	13,003	6,532	5,982	6,862	17,388	6,780	39,354	6,846	101,200	40,673	39,450	80,123	582,986	91,622	674,618
PG&E Residential General Service (A) Community Charge	6,785	105,516	6,781	181,512	6,781	104,107	6,781	51,306	6,824	27,281	6,577	12,976	6,540	11,112	6,515	13,003	6,532	5,982	6,862	17,388	6,780	39,354	6,846	101,200	40,673	39,450	80,123	582,986	91,622	674,618
PG&E Residential General Service (A) Community Charge	6,785	105,516	6,781	181,512	6,781	104,107	6,781	51,306	6,824	27,281	6,577	12,976	6,540	11,112	6,515	13,003	6,532	5,982	6,862	17,388	6,780	39,354	6,846	101,200	40,673	39,450	80,123	582,986	91,622	674,618
PG&E Residential General Service (A) Community Charge	6,785	105,516	6,781	181,512	6,781	104,107	6,781	51,306	6,824	27,281	6,577	12,976	6,540	11,112	6,515															

Chattanooga Gas Company
Annual Review Mechanism (ARM)
Schedule of Number of Customers and Volume
Tied to Volume During December 31, 2017
Historic Period Adjusted for New Special Contract
Schedule 101-A

	Jan/22		Feb/22		Mar/22		Apr/22		May/22		Jun/22		Jul/22		Aug/22		Sep/22		Oct/22		Nov/22		Dec/22	
	N.O.F. CUSTOMERS	VOLUMES BILLED (D7)	N.O.F. CUSTOMERS	VOLUMES BILLED (D7)	N.O.F. CUSTOMERS	VOLUMES BILLED (D7)	N.O.F. CUSTOMERS	VOLUMES BILLED (D7)	N.O.F. CUSTOMERS	VOLUMES BILLED (D7)	N.O.F. CUSTOMERS	VOLUMES BILLED (D7)	N.O.F. CUSTOMERS	VOLUMES BILLED (D7)	N.O.F. CUSTOMERS	VOLUMES BILLED (D7)	N.O.F. CUSTOMERS	VOLUMES BILLED (D7)	N.O.F. CUSTOMERS	VOLUMES BILLED (D7)	N.O.F. CUSTOMERS	VOLUMES BILLED (D7)	N.O.F. CUSTOMERS	VOLUMES BILLED (D7)
VOLUMES SOLD AND TRANSPORTED (RESIDENTIAL, COMMERCIAL, SERVICE)																								
Customer Base Use Charges	60,860	554,708	60,876	626,156	60,903	495,545	60,811	289,141	60,515	148,284	60,365	67,274	60,367	62,920	60,349	73,311	60,371	68,305	61,041	127,239	61,488	258,929	61,727	512,683
Demand Charge	60,860	554,708	60,876	626,156	60,903	495,545	60,811	289,141	60,515	148,284	60,365	67,274	60,367	62,920	60,349	73,311	60,371	68,305	61,041	127,239	61,488	258,929	61,727	512,683
Total C-1																								
Residential (R-1)	2	970	2	1,450	2	1,060	2	709	2	486	2	345	2	305	2	261	2	282	2	388	2	580	2	1,041
Residential (R-2)	2	970	2	1,450	2	1,060	2	709	2	486	2	345	2	305	2	261	2	282	2	388	2	580	2	1,041
Commercial (C-1)	6,785	105,516	6,791	181,512	6,791	104,107	6,707	51,308	6,524	27,281	6,577	12,978	6,540	11,112	6,515	13,001	6,532	9,862	6,602	17,388	6,780	30,354	6,849	101,209
Commercial (C-2)	6,785	105,516	6,791	181,512	6,791	104,107	6,707	51,308	6,524	27,281	6,577	12,978	6,540	11,112	6,515	13,001	6,532	9,862	6,602	17,388	6,780	30,354	6,849	101,209
Total C-1	6,785	105,516	6,791	181,512	6,791	104,107	6,707	51,308	6,524	27,281	6,577	12,978	6,540	11,112	6,515	13,001	6,532	9,862	6,602	17,388	6,780	30,354	6,849	101,209
Industrial (I-1)	1,488	228,847	1,525	314,870	1,584	202,699	1,478	100,988	1,600	121,511	1,468	78,444	1,478	94,154	1,438	78,841	1,435	111,080	1,484	188,827	1,441	238,847	1,488	382,535
Industrial (I-2)	1,488	228,847	1,525	314,870	1,584	202,699	1,478	100,988	1,600	121,511	1,468	78,444	1,478	94,154	1,438	78,841	1,435	111,080	1,484	188,827	1,441	238,847	1,488	382,535
Over 1,000 Dc	171	25,987	211	48,749	188	31,827	141	15,881	114	9,961	108	7,520	118	8,654	119	7,381	111	8,113	143	18,189	147	27,388	147	210,657
Over 1,000 Dc	171	25,987	211	48,749	188	31,827	141	15,881	114	9,961	108	7,520	118	8,654	119	7,381	111	8,113	143	18,189	147	27,388	147	210,657
Over 1,000 Dc	171	25,987	211	48,749	188	31,827	141	15,881	114	9,961	108	7,520	118	8,654	119	7,381	111	8,113	143	18,189	147	27,388	147	210,657
Over 1,000 Dc	171	25,987	211	48,749	188	31,827	141	15,881	114	9,961	108	7,520	118	8,654	119	7,381	111	8,113	143	18,189	147	27,388	147	210,657
Over 1,000 Dc	171	25,987	211	48,749	188	31,827	141	15,881	114	9,961	108	7,520	118	8,654	119	7,381	111	8,113	143	18,189	147	27,388	147	210,657
Over 1,000 Dc	171	25,987	211	48,749	188	31,827	141	15,881	114	9,961	108	7,520	118	8,654	119	7,381	111	8,113	143	18,189	147	27,388	147	210,657
Over 1,000 Dc	171	25,987	211	48,749	188	31,827	141	15,881	114	9,961	108	7,520	118	8,654	119	7,381	111	8,113	143	18,189	147	27,388	147	210,657
Over 1,000 Dc	171	25,987	211	48,749	188	31,827	141	15,881	114	9,961	108	7,520	118	8,654	119	7,381	111	8,113	143	18,189	147	27,388	147	210,657
Over 1,000 Dc	171	25,987	211	48,749	188	31,827	141	15,881	114	9,961	108	7,520	118	8,654	119	7,381	111	8,113	143	18,189	147	27,388	147	210,657
Over 1,000 Dc	171	25,987	211	48,749	188	31,827	141	15,881	114	9,961	108	7,520	118	8,654	119	7,381	111	8,113	143	18,189	147	27,388	147	210,657
Over 1,000 Dc	171	25,987	211	48,749	188	31,827	141	15,881	114	9,961	108	7,520	118	8,654	119	7,381	111	8,113	143	18,189	147	27,388	147	210,657
Over 1,000 Dc	171	25,987	211	48,749	188	31,827	141	15,881	114	9,961	108	7,520	118	8,654	119	7,381	111	8,113	143	18,189	147	27,388	147	210,657
Over 1,000 Dc	171	25,987	211	48,749	188	31,827	141	15,881	114	9,961	108	7,520	118	8,654	119	7,381	111	8,113	143	18,189	147	27,388	147	210,657
Over 1,000 Dc	171	25,987	211	48,749	188	31,827	141	15,881	114	9,961	108	7,520	118	8,654	119	7,381	111	8,113	143	18,189	147	27,388	147	210,657
Over 1,000 Dc	171	25,987	211	48,749	188	31,827	141	15,881	114	9,961	108	7,520	118	8,654	119	7,381	111	8,113	143	18,189	147	27,388	147	210,657
Over 1,000 Dc	171	25,987	211	48,749	188	31,827	141	15,881	114	9,961	108	7,520	118	8,654	119	7,381	111	8,113	143	18,189	147	27,388	147	210,657
Over 1,000 Dc	171	25,987	211	48,749	188	31,827	141	15,881	114	9,961	108	7,520	118	8,654	119	7,381	111	8,113	143	18,189	147	27,388	147	210,657
Over 1,000 Dc	171	25,987	211	48,749	188	31,827	141	15,881	114	9,961	108	7,520	118	8,654	119	7,381	111	8,113	143	18,189	147	27,388	147	210,657
Over 1,000 Dc	171	25,987	211	48,749	188	31,827	141	15,881	114	9,961	108	7,520	118	8,654	119	7,381	111	8,113	143	18,189	147	27,388	147	210,657
Over 1,000 Dc	171	25,987	211	48,749	188	31,827	141	15,881	114	9,961	108	7,520	118	8,654	119	7,381	111	8,113	143	18,189	147	27,388	147	210,657
Over 1,000 Dc	171	25,987	211	48,749	188	31,827	141	15,881	114	9,961	108	7,520	118	8,654	119	7,381	111	8,113	143	18,189	147	27,388	147	210,657
Over 1,000 Dc	171	25,987	211	48,749	188	31,827	141	15,881	114	9,961	108	7,520	118	8,654	119	7,381	111	8,113	143	18,189	147	27,388	147	210,657
Over 1,000 Dc	171	25,987	211	48,749	188	31,827	141	15,881	114	9,961	108	7,520	118	8,654	119	7,381	111	8,113	143	18,189	147	27,388	147	210,657
Over 1,000 Dc	171	25,987	211	48,749	188	31,827	141	15,881	114	9,961	108	7,520	118	8,654	119	7,381	111	8,113	143	18,189	147	27,388	147	210,657
Over 1,000 Dc	171	25,987	211	48,749	188	31,827	141	15,881	114	9,961	108	7,520	118	8,654	119	7,381	111	8,113	143	18,189	147	27,388	147	210,657
Over 1,000 Dc	171	25,987	211	48,749	188	31,827	141	15,881	114	9,961	108	7,520	118	8,654	119	7,381	111	8,113	143	18,189	147	27,388	147	210,657
Over 1,000 Dc	171	25,987	211	48,749	188	31,827	141	15,881	114	9,961	108	7,520	118	8,654	119	7,381	111	8,113	143	18,189	147	27,388	147	210,657
Over 1,000 Dc	171	25,987	211	48,749	188	31,827	141	15,881	114	9,961	108	7,520	118	8,654	119	7,381	111	8,113	143	18,189	147	27,388	147	210,657
Over 1,000 Dc	171	25,987	211	48,749	188	31,827	141	15,881	114	9,961	108	7,520	118	8,654	119	7,381	111	8,113	143	18,189	147	27,388	147	210,657
Over 1,000 Dc	171	25,987	211	48,749	188	31,827	141	15,881	114	9,961	108	7,520	118	8,654	119	7,381	111	8,113	143	18,189	147	27,388	147	210,657
Over 1,000 Dc	171	25,987	211	48,749	188	31,827	141	15,881	114	9,961	108	7,520	118	8,654	119	7,381	111	8,113	143	18,189	147	27,388	147	210,657
Over 1,000 Dc	171	25,987	211	48,749	188	31,827	141	15,881	114	9,961	108	7,520	118	8,654	119	7,381	111	8,113	143	18,189	147	27,388	147	210,657
Over 1,000 Dc	171	25,987	211	48,749	188	31,827	141	15,881	114	9,961	108	7,520	118	8,654	119	7,381	111	8,113	143	18,189	147	27,388	147	210,657
Over 1,000 Dc	171	25,987	211	48,749	188	31,827	141	15,881	114	9,961	108	7,520	118	8,654	119	7,381	111	8,113	143	18,189	147	27,388	147	210,657
Over 1,000 Dc	171	25,987</																						

Chattanooga Gas Company
Annual Revenue Requirement (Summary)
Fixed or Revenue-Dependent Rate
Twelve-Months Ending December 31, 2022
Schedule 17

Description	Historical Base Period		Current Water Rates		Current Revenue Rates		Proposed Water Rates		Proposed Revenue Rates		Proposed Total	Target Revenue	Revenue Exceed Target by		
	2020 Actual	2021 Actual	Total	9/1/2021	Revenue	9/1/2021	Revenue	9/1/2021	Revenue	9/1/2021					
Number of Bills	388,723	382,962	729,689	47	25,300	9,488.126	9	21,400	7,787.387	9	17,285.913				
Volume Therms (Weather Normalized)	31,666,058	31,666,058	6,177,007	6	5,177,007	0	9,733,457.0	9	8,733,457.0	9	8,733,457.0				
Total Revenue											\$ 23,989,997				
Increase												\$ 3,589,805	\$0,387,338		
% Increase													(96.97%)		
Commercial (C-1)	1,110	1,110	2,220	47	9,500	10,540.00	9	9,500	10,540.00	9	11,800	12,876	25,792		
Number of Bills	44,288	16,784	70,696	6	6,330,051	17,876.72	6	22,956	6,408,000	22,912	6,360,902	6,897	28,109		
Volume Therms (Weather Normalized)	83,962	16,784	70,696	6	6,330,051	17,876.72	6	22,956	6,408,000	22,912	6,360,902	6,897	28,109		
Total Revenue											\$ 44,208		\$ 6,897		
Increase													\$9,281		
% Increase													134.6%		
Commercial (C-2)	48,379	39,465	80,181	47	47,721	1,942,889	47	41,110	1,921,395	47	3,584,284	98,400	4,466,220		
Number of Bills	6,467,885	697,485	7,264,573	47	2,284,451	1,182,719	47	9,122,114	2,284,451	9,122,114	2,284,451	2,277,948	2,548,448		
Volume Therms (Weather Normalized)															
Total Revenue											\$ 2,827,007		\$ 2,277,948		
Increase													\$ 1,268,494		
% Increase													55.71%		
Commercial (C-3)	11,485	11,388	22,793	47	114,500	1,119,827	47	114,500	1,119,827	47	1,818,940	140,700	2,308,870		
Number of Bills	284,449	218,374	430,822	47	9,600	9,600	47	4,839,893	11,800	11,800	11,800	11,800	4,983,702		
Volume Therms (Weather Normalized)	10,788,105	5,747,743	21,816,878	47	6,286,451	4,568,124	47	9,285,846	1,300,309	9,285,846	1,300,309	2,777,421	1,584,538,400		
Over 15,000 Therms	1,875,271	883,069	2,549,839	47	6,286,451	4,568,124	47	9,285,846	1,300,309	9,285,846	1,300,309	2,777,421	1,584,538,400		
Over 15,000-40,000 Therms	2,468,881	882,494	2,468,881	47	6,286,451	4,568,124	47	9,285,846	1,300,309	9,285,846	1,300,309	2,777,421	1,584,538,400		
Over 40,000-100,000 Therms	78,881	285,733	1,680,884	47	6,286,451	4,568,124	47	9,285,846	1,300,309	9,285,846	1,300,309	2,777,421	1,584,538,400		
Over 100,000 Therms	2,468,881	882,494	2,468,881	47	6,286,451	4,568,124	47	9,285,846	1,300,309	9,285,846	1,300,309	2,777,421	1,584,538,400		
Total Revenue											\$ 3,584,284		\$ 2,308,870		
Increase													\$ 1,268,494		
% Increase													53.70%		
Commercial (C-4)	294	293	687	47	114,500	33,781	47	114,500	33,666	47	67,446	140,700	41,366	82,891	
Number of Bills	22,535	21,880	44,229	47	9,600	216,335	47	9,600	208,228	47	424,561	11,800	5	921,866	
Volume Therms (Weather Normalized)	797,385	671,683	1,488,981	47	6,286,451	228,511	47	9,285,846	1,300,309	9,285,846	1,300,309	2,777,421	1,584,538,400		
Over 15,000 Therms	444,688	351,983	748,612	47	6,286,451	4,568,124	47	9,285,846	1,300,309	9,285,846	1,300,309	2,777,421	1,584,538,400		
Over 15,000-40,000 Therms	1,125,387	726,891	2,632,448	47	6,286,451	4,568,124	47	9,285,846	1,300,309	9,285,846	1,300,309	2,777,421	1,584,538,400		
Over 40,000-100,000 Therms	1,089,884	282,723	1,372,607	47	6,286,451	4,568,124	47	9,285,846	1,300,309	9,285,846	1,300,309	2,777,421	1,584,538,400		
Over 100,000 Therms	2,468,881	882,494	2,468,881	47	6,286,451	4,568,124	47	9,285,846	1,300,309	9,285,846	1,300,309	2,777,421	1,584,538,400		
Total Revenue											\$ 1,888,947		\$ 1,888,947		
Increase													\$0		
% Increase													0.00%		
Commercial (C-5)	216	216	432	47	489,800	99,274	47	489,800	99,274	47	188,947	92,200	15,128	241,120	
Number of Bills	81,676	80,411	162,088	47	9,600	784,891	47	9,600	771,949	47	1,566,040	11,800	963,779	1,140	568,855
Volume Therms (Weather Normalized)	384,765	276,238	679,963	47	6,286,451	377,327	47	9,285,846	1,300,309	9,285,846	1,300,309	2,777,421	1,584,538,400		
Over 15,000 Therms	387,654	332,988	720,949	47	6,286,451	4,568,124	47	9,285,846	1,300,309	9,285,846	1,300,309	2,777,421	1,584,538,400		
Over 15,000-40,000 Therms	685,128	586,038	1,585,158	47	6,286,451	4,568,124	47	9,285,846	1,300,309	9,285,846	1,300,309	2,777,421	1,584,538,400		
Over 40,000-100,000 Therms	111,895	109,159	220,954	47	6,286,451	4,568,124	47	9,285,846	1,300,309	9,285,846	1,300,309	2,777,421	1,584,538,400		
Over 100,000 Therms															
Total Revenue											\$ 1,888,947		\$ 1,888,947		
Increase													\$0		
% Increase													0.00%		
Commercial (C-6)	78	78	156	47	489,800	35,849	47	489,800	35,849	47	71,898	92,200	43,898	87,791	
Number of Bills	32,334	32,334	64,668	47	9,600	310,408	47	9,600	310,408	47	628,813	11,800	381,941	745,410	
Volume Therms (Weather Normalized)	116,548	113,292	228,837	47	6,286,451	144,252	47	9,285,846	1,300,309	9,285,846	1,300,309	2,777,421	1,584,538,400		
Over 15,000 Therms	188,088	188,088	376,176	47	6,286,451	4,568,124	47	9,285,846	1,300,309	9,285,846	1,300,309	2,777,421	1,584,538,400		
Over 15,000-40,000 Therms	488,183	348,638	748,638	47	6,286,451	4,568,124	47	9,285,846	1,300,309	9,285,846	1,300,309	2,777,421	1,584,538,400		
Over 40,000-100,000 Therms	388,173	341,384	789,888	47	6,286,451	4,568,124	47	9,285,846	1,300,309	9,285,846	1,300,309	2,777,421	1,584,538,400		
Over 100,000 Therms															
Total Revenue											\$ 2,110,887		\$ 2,110,887		
Increase													\$0		
% Increase													0.00%		
Commercial (C-7)	-	-	-	47	489,800	-	-	489,800	-	-	-	92,200	-	-	-
Number of Bills	-	-	-	47	489,800	-	-	489,800	-	-	-	92,200	-	-	-
Volume Therms (Weather Normalized)	-	-	-	47	489,800	-	-	489,800	-	-	-	92,200	-	-	-
Over 15,000 Therms	-	-	-	47	489,800	-	-	489,800	-	-	-	92,200	-	-	-
Over 15,000-40,000 Therms	-	-	-	47	489,800	-	-	489,800	-	-	-	92,200	-	-	-
Over 40,000-100,000 Therms	-	-	-	47	489,800	-	-	489,800	-	-	-	92,200	-	-	-
Over 100,000 Therms	-	-	-	47	489,800	-	-	489,800	-	-	-	92,200	-	-	-
Total Revenue											\$ -		\$ -		
Increase													\$0		
% Increase													0.00%		
Commercial (C-8)	-	-	-	47	489,800	-	-	489,800	-	-	-	92,200	-	-	-
Number of Bills	-	-	-	47	489,800	-	-	489,800	-	-	-	92,200	-	-	-
Volume Therms (Weather Normalized)	-	-	-	47	489,800	-	-	489,800	-	-	-	92,200	-	-	-
Over 15,000 Therms	-	-	-	47	489,800	-	-	489,800	-	-	-	92,200	-	-	-
Over 15,000-40,000 Therms	-	-	-	47	489,800	-	-	489,800	-	-	-	92,200	-	-	-
Over 40,000-100,000 Therms	-	-	-	47	489,800	-	-	489,800	-	-	-	92,200	-	-	-
Over 100,000 Therms	-	-	-	47	489,800	-	-	489,800	-	-	-	92,200	-	-	-
Total Revenue											\$ -		\$ -		
Increase													\$0		
% Increase													0.00%		
Commercial (C-9)	102	102	204	47	489,800	48,879	47	489,800	48,879	47	93,798	92,200	87,408	114,811	
Number of Bills	83,171	82,376	166,342	47	9,600	111,858	47	9,600	109,989	47	221,647	2,400	138,777	274,420	
Volume Therms (Weather Normalized)	141,985	148,076	283,938	47	6,286,451	175,748	47	9,285,846	1,300,309	9,285,846	1,300,309	2,777,421	1,584,538,400		
Over 15,000 Therms	188,088	188,088	376,176	47	6,286,451	4,568,124	47	9,285,846	1,300,309	9,285,846	1,300,309	2,777,421	1,584,538,400		
Over 15,000-40,000 Therms	488,183	348,638	748,638	47	6,286,451	4,568,124	47	9,285,846	1,300,309	9,285,846	1,300,309	2,777,421	1,584,538,400		
Over 40,000-100,000 Therms	388,173	341,384	789,888	47	6,286,451	4,568,124	47	9,285,846	1,300,309	9,285,846	1,300,309	2,777,421	1,584,538,400		
Over 100,000 Therms															
Total Revenue											\$ 1,588,178		\$ 1,588,178		
Increase													\$0		
% Increase													0.00%		
Commercial (C-10)	102	102	204	47	489,800	48,879	47	489,800	48,879	47	93,798	92,200	87,408	114,811	
Number of Bills	83,171	82,376	166,342	47	9,600	111,858	47</								

Chattanooga Gas Company
Annual Review Mechanism ("ARM")
Revenue Increase Allocation
Twelve Months Ended December 31, 2022
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	Revenue Per Rate Schedule Docket 21-00048	% of Total by Rate Schedule	Revenue Per Rate Schedule Docket 22-00032	% of Total by Rate Schedule	Normalized Revenue Historic Base Period	% Increase	Target Equal % Increase	
Sales & Transportation Margin													
1	Residential (R-1)	\$ 14,746,292	44.8%	\$ 15,076,735	44.0%	\$ 20,379,057	44.2%	\$ 23,643,544	44.4%	\$ 23,998,970	22.45%	\$ 5,387,330	
2	Multi-Family (R-4)	28,579	0.1%	28,858	0.1%	38,267	0.1%	43,892	0.1%	44,046	22.45%	9,887	
3	Commercial (C-1)	3,648,001	11.1%	3,583,778	10.5%	4,771,387	10.3%	5,523,636	10.4%	5,601,427	22.45%	1,257,418	
4	Commercial (C-2)	8,592,933	26.1%	9,142,723	26.7%	12,437,568	27.0%	14,301,064	26.8%	14,046,071	22.45%	3,153,086	
5	Industrial (F-1/T-2)	2,114,124	6.4%	2,574,922	7.5%	3,477,196	7.5%	4,063,479	7.6%	4,074,220	22.45%	914,588	
6	Industrial (I-1)	36,274	0.1%	-	0.0%	-	0.0%	-	0.0%	-	22.45%	-	
7	Industrial (T-1)	1,082,153	3.3%	1,035,144	3.0%	1,339,950	2.9%	1,568,302	2.9%	1,568,118	22.45%	352,014	
8	Industrial (F-1/T-2/T-1)	1,333,342	4.1%	1,732,479	5.1%	2,179,275	4.7%	2,173,067	4.1%	2,110,692	22.45%	473,812	
9	Industrial (T-3)	1,329,837	4.0%	1,100,769	3.2%	1,494,623	3.2%	1,773,354	3.3%	1,686,682	22.45%	378,629	
10	Special Contract Subject to increase a/							201,844	0.4%	195,974	5.00%	9,799 a/	
11	Total Sales and Transport Margin	\$ 32,911,534	100.0%	\$ 34,275,409	100.00%	\$ 46,117,324	100.00%	\$ 53,292,182	100.0%	\$ 53,326,199		\$ 11,936,563	
12	Other Revenue	687,351		745,199		1,003,751		1,103,643		1,323,478		-	
13	Total Margin	\$ 33,598,885		\$ 35,020,608		\$ 47,121,075		\$ 54,395,825		\$ 54,649,677		\$ 11,936,563	
14	Total Sales and Transportation Margin										\$ 53,326,199		
Note: Normalized Other Revenue Dkt 21-00048 Schedule 5 P4										(195,974)			
Non-Special Contract Margin (current rates)										\$ 53,130,225			
% Increase Non-Special Contract										22.45%			
a/ Please also reference Schd 35.14 Cell N80 (Confidential)										\$ 11,936,563			
Increase in Revenue Deficiency Schedule 1										5% (9,799)			
Less Special Contract Increase at													
Increase allocated to Non-Special Contract										\$ 11,926,764			

Chattanooga Gas Company
Annual Review Mechanism ("ARM")
Other Revenue
Twelve Months Ending December 31, 2022
Schedule 18

Line No.	Description	2021													2022												
		January	February	March	April	May	June	July	August	September	October	November	December	Total	January	February	March	April	May	June	July	August	September	October	November	December	Total
1	Forfeited Discounts	57,186	47,628	59,952	47,661	30,809	31,456	26,610	21,701	25,606	20,185	26,302	35,448	430,544	56,558	61,951	75,154	54,005	52,345	38,905	36,153	33,068	34,459	25,291	38,065	46,101	552,055
2	Returned Check Charges	1,060	1,100	1,320	1,140	780	920	780	1,120	1,000	1,140	1,220	1,180	12,760	1,680	1,280	1,540	1,360	1,200	1,660	1,300	1,020	1,420	1,400	1,440	2,020	17,320
3	Reconnect Charges	2,080	3,970	8,785	8,575	5,055	4,425	3,560	1,920	3,205	4,510	7,825	4,040	57,950	1,155	5,270	9,775	7,725	6,680	4,570	2,130	4,295	4,575	4,100	3,860	3,060	57,195
4	Seasonal Reconnect Charges	1,370	1,025	520	540	845	800	635	780	3,390	10,875	13,250	2,805	36,835	2,270	945	880	1,235	650	1,075	1,040	975	4,790	18,180	9,590	4,010	45,640
5	Turn-On Charges	12,600	11,525	12,810	10,900	11,300	12,660	12,040	11,260	12,940	15,160	21,760	13,620	158,575	12,820	11,100	12,760	8,900	9,860	13,060	11,120	11,220	12,020	19,225	15,980	13,220	151,285
6	Meter Set Charges	3,900	3,330	3,523	2,070	2,490	2,700	2,340	3,060	3,120	3,270	4,620	4,500	38,923	3,510	3,210	3,480	3,480	2,970	3,120	2,820	2,190	2,700	4,560	3,390	2,970	38,400
7	Miscellaneous Charges	1,858	1,694	1,966	1,692	1,558	1,745	1,584	1,683	1,489	1,580	1,610	1,518	19,978	1,581	1,458	1,755	1,413	1,443	1,504	1,288	1,509	1,397	-	2,820	1,379	17,547
8	Damage Billing	4,689	20,795	21,912	31,365	#####	14,661	24,266	(48,330)	20,478	18,320	31,280	41,357	318,498	12,748	(10,744)	29,986	13,861	-	73,579	52,009	17,075	36,410	179,022	18,306	21,783	444,036
9	Total	84,743	91,067	#####	#####	#####	69,367	71,815	(6,805)	71,229	75,039	107,867	104,468	1,074,063	92,323	74,470	135,330	91,979	75,148	137,473	107,859	71,353	97,770	251,779	93,451	94,543	1,323,478
10	Allowance for Funds - Debt	25,716	1,082	20,238	20,715	20,605	18,689	18,618	20,076	22,446	24,933	24,547	27,128	244,793	26,244	27,824	32,128	33,758	34,710	37,587	31,185	40,432	43,014	39,495	38,441	44,967	429,785
11	Allowance for Funds - Equity	54,126	2,267	43,520	43,601	43,370	39,338	39,187	42,256	47,245	52,480	51,666	57,677	516,734	57,772	58,563	67,623	71,053	73,058	79,114	65,639	85,102	90,537	83,129	80,910	94,647	907,147
12	Total AFUDC	79,842	3,349	63,758	64,316	63,976	58,027	57,805	62,332	69,691	77,413	76,212	84,805	761,527	84,016	86,387	99,751	104,811	107,769	116,701	96,825	125,534	133,551	122,623	119,351	139,613	1,336,932
a/ Schedule 35,8 Other Revenue Workpaper															176,339	160,857	235,081	196,790	182,917	254,174	204,684	196,887	231,321	374,402	212,802	234,156	2,660,410

1,494,000

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Chattanooga Gas Company

Annual Review Mechanism ("ARM")
AGL Services Company - Income Statement
Twelve Months Ending December 31, 2022
Schedule 20

Account	Jan-22	Feb-22	Mar-22	Apr-22	May-22	Jun-22	Jul-22	Aug-22	Sep-22	Oct-22	Nov-22	Dec-22	Grand Total
48800160 - SEM-GIS Rev - AGLC	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
48800240 - Miscellaneous Revenue	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6411110 - Total Operating Revenues Total	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
64111100 - Gross Profit Total	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
41600120 - Energy Services Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,618,019	\$1,618,019	\$1,618,019
42070000 - CO2-Purchase Gas Exp	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
65010000 - Cost of Goods Sold Total	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$62,386	\$1,618,019	\$1,618,019
40400110 - Amortization of Cloud Software	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
40810075 - TOT-Cl and Stock Pk Tax Exp	\$0	\$795,582	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$795,582
42110000 - Gain on Dis Prop-Less	\$0	\$0	\$0	\$0	\$0	\$0	\$4,103	\$0	\$0	\$0	\$0	\$0	\$4,103
42110000 - Gain on Dis Prop-Nonutility	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
42120000 - Loss on Dis of Property-Non Utility	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
50000000 - On-Share Gas and Sales	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
50000000 - On-Mix Steam Power Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
50000000 - On-Mix Other Per Gas Exp	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
50700000 - Other Power Supply Expenses Account	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
50800000 - On-Mix Dist Exp	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
81400000 - Storage Operations, Supervision and Engineering	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$89,773	\$62,694	\$66,120	\$0	\$218,586
81800100 - Compressor Station Oper	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
81410100 - Oper Exp-Other Storage	\$11,606	\$21,344	\$12,496	\$19,083	\$17,289	\$16,633	\$22,040	\$0	\$0	\$0	\$0	\$0	\$126,891
81430111 - Maint other Equip-Gas Purg&Tech Contract Offsh	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
81410100 - LNG Operation supervision and engineering	\$127,136	\$119,902	\$129,486	\$129,486	\$129,389	\$114,631	\$148,294	(520,613)	\$0	\$0	\$0	\$0	\$897,095
81440000 - LNG processing terminal labor and expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
81470000 - Maintenance of LNG processing terminal equipment	\$10,140	\$20,601	\$27,191	\$6,501	\$1,663	\$24,268	\$7,638	(4,465)	\$0	\$0	\$0	\$0	\$191,916
81470000 - Maintenance of compressor station equipment	\$2,272	\$1,170	\$2,577	\$846	\$1,225	\$16,124	\$1,213	\$1,000	\$0	\$0	\$0	\$0	\$14,813
81470000 - Maintenance of other LNG equipment	\$15,242	\$15,447	\$58,630	\$67,083	\$49,562	\$46,242	\$60,318	(111,901)	\$0	\$0	\$0	\$0	\$193,844
81400010 - Operation supervision and engineering Trans	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
81600100 - Mains Expense-Trans	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
81700000 - Co-Injection-Owner Gas Sys	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
81700000 - Owner Load Dispatching	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
81700100 - Compressor Station Expense	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
81400010 - Mains Operations	\$2,724	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$64,083	\$0	\$67,786
81700000 - Measuring and Regulating Station-General	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
81700100 - City Gas Check Stations	\$0	(523)	\$0	\$893	\$763	\$728	\$48	\$0	\$0	\$0	\$0	\$0	\$2,933
81700000 - Meter and Pressure Regulator Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
81700000 - Customer installations Expenses	\$0	\$0	\$0	\$0	\$19,815	\$0	\$3,009	\$0	\$0	\$0	\$0	\$0	\$19,815
80800011 - Gas-Other Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
80800000 - Maint Super and Eng	\$733	\$7,567	\$20,086	\$8,715	\$0	\$11,568	\$20,591	\$0	\$0	\$0	\$0	\$0	\$71,571
80700000 - Repair and Maintenance Mains	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
80800000 - Maint Compressor Station Equip	\$12,674	\$19,046	\$20,268	\$21,065	\$21,631	\$15,022	\$27,086	\$0	\$0	\$0	\$0	\$0	\$132,511
80800000 - Maint Regulator Station Equip-Comp	\$6,162	\$17,281	\$5,573	\$5,573	\$5,573	\$17,000	\$17,000	\$0	\$0	\$0	\$0	\$0	\$68,112
80800115 - Maint of Meters	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
80800100 - Maint Meter Sales and Regulators	\$8,879	\$14,689	\$633	\$0	\$0	\$14,509	\$9,754	\$5,337	\$0	\$0	\$0	\$0	\$143
80400111 - Maint Equip-CMG Comp Station	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
80100000 - Cost Accounts-Supervision	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
80300000 - Cost Accounts-Meter Reading	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
80300000 - Cost Accounts-Cust Record/Collect	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
80400000 - Cost Accounts-Uncollectible Accounts	(1,181)	\$119	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(960)
80500000 - Cost Accounts-Miscellaneous	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
90700000 - CMA Exp-Sup	\$2,384	(547,789)	\$82,767	\$23,410	\$4,960	\$25,084	\$21,525	\$0	\$0	\$0	\$0	\$0	\$111,283
90000000 - CMA Exp-Inst	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
90000000 - CMA-Asst and Instruct Advise Exp	\$344	\$0	\$7,296	\$1,318	\$15,633	\$16,616	\$0	\$0	\$0	\$0	\$0	\$0	\$41,237
91000000 - CMA Misc Cost Inc and Inv Exp	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
91100000 - Sales Exp-Supervision	\$0	\$0	\$0	\$0	\$1,965	\$0	\$10,069	\$4,442	\$0	\$0	\$0	\$0	\$11,680
91000000 - Advertising expenses Account	\$40,768	\$130,807	\$44,296	\$39,330	\$39,330	\$39,330	\$142,494	\$0	\$0	\$0	\$0	\$0	\$314,115
91000000 - Miscellaneous Sales Expenses Account	\$34,786	\$82,465	\$27,965	\$15,546	\$15,546	\$15,546	\$15,546	\$0	\$0	\$0	\$0	\$0	\$223,368
90000000 - AGLS Expenses Account	\$19,121,531	\$12,889,260	\$20,946,441	\$10,911,613	\$11,157,203	\$14,462,072	\$11,811,603	\$12,760	\$11,990	\$37,375	\$18,868	\$20,884	\$96,191,848
90000000 - Office Supplies and Expenses Account	\$811,088	\$648,841	\$538,104	\$538,104	\$538,104	\$538,104	\$538,104	\$538,104	\$538,104	\$538,104	\$538,104	\$538,104	\$7,272,619
90000000 - Customer Expenses Transferred-Credit	(82,146,160)	(121,796,265)	(132,974,335)	(15,146,161)	(15,146,161)	(15,146,161)	(15,146,161)	(15,146,161)	(15,146,161)	(15,146,161)	(15,146,161)	(15,146,161)	(15,146,161)
90000000 - Outside Services Employee Account	\$1,748,893	\$1,698,844	\$5,700,623	\$7,408,247	\$11,729,200	\$99,120	\$118,392	\$118,392	\$118,392	\$118,392	\$118,392	\$118,392	\$118,392
90000000 - Plug-in-Other	\$65,248	\$63,939	\$63,684	\$66,081	\$66,087	\$66,084	\$66,041	\$0	\$0	\$0	\$0	\$0	\$449,943
90400000 - General Business Expense - AGL	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
90000000 - Injuries and Damages Account	\$46,674	\$170,570	\$35,546	\$39,196	\$39,274	\$39,379	\$22,455	\$0	\$0	\$0	\$0	\$0	\$386,093
90000000 - Emp P&B-Non-Cumulated	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(55,000)	(57,247)	\$0	\$0	\$0	(112,247)
90000000 - Emp P&B-Transfer Co-OP&B	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$71	\$47	\$291	\$0	\$76	\$556
90000000 - Emp P&B-Pension Expense-Qualified Pension Service Costs	\$870,758	\$881,488	\$881,128	\$881,128	\$881,128	\$881,128	\$881,128	\$881,128	\$0	\$0	\$0	\$0	\$6,167,387
90000010 - Emp P&B-Pension Expense-SERP Service Costs	\$151,655	\$151,266	\$151,220	\$151,220	\$151,220	\$151,220	\$151,220	\$151,220	\$0	\$0	\$0	\$0	\$1,062,463
90000010 - Emp P&B-Pension/OP&B-Non-Service Costs	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,196	\$1,196	\$0	\$0	\$1,196
90000012 - Emp P&B-Pension/OP&B-Non-Service Costs Alloc	\$0	\$0	\$0	\$0	\$0	\$0	(91,020,422)	(79,049,476)	(584,110)	(79,081,611)	(77,771,721)	(54,151,558)	(1,471,558)
90000010 - Emp P&B-Non-Transfer Co-OP&B	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
90000015 - Emp P&B-Non-Co-Cumulated	\$391,946	\$397,452	\$420,020	\$398,080	\$420,089	\$393,964	\$475,541	\$0	\$0	\$0	\$0	\$0	\$2,864,864
90000015 - Emp P&B-Non-Inv Exp Co-OP&B	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
90000015 - Emp P&B-OP&B-Non-Service Costs	\$29,621	\$30,632	\$35,296	\$35,296	\$35,296	\$35,296	\$35,296	\$35,296	\$0	\$0	\$0	\$0	\$230,180
90000000 - Emp P&B-Non-Inv Exp	\$1,531,371	\$1,498,432	\$1,224,860	\$1,433,590	\$1,223,887	\$747,341	\$2,201,205	\$0	\$0	\$0	\$0	\$0	\$9,819,098
90000015 - Emp P&B-Non-Inv Exp	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
90000000 - Emp P&B-Non-Inv Exp	\$6,331,371	\$1,124,794	(9,440)	\$67,242	\$34,887	\$65,169	\$433,639	\$0	\$0	\$0	\$0	\$0	\$7,781,166
90000000 - Emp P&B-Non-Inv Exp	\$1,786,219	\$1,786,219	\$1,786,219	\$1,786,219	\$1,786,219	\$1,786,219	\$1,786,219	\$1,786,219	\$1,786,219	\$1,786,219	\$1,786,219	\$1,786,219	\$1,786,219
90000000 - Emp P&B-Non-Inv Exp	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(291,221)	(129,001)	(62,740)	(62,441)	(63,976)	(811,239)
90000000 - Net General-Non-Inv Exp	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
90000000 - General Advertising Expenses Account	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
90000000 - Misc General Expenses	\$501,892	\$143,363	\$83,553	\$43,530	(14,476)	\$1,269	\$1,273	\$1,273	\$1,273	\$1,273	\$1,273	\$1,273	\$1,273
91000000 - Rents Account	\$698,688	(17,102)	(19,320)	(11,140)	(11,107)	(993,366)	(1,010,440)	(1,010,440)	(1,010,440)	(1,010,440)	(1,010,440)	(1,010,440)	(1,010,440)
91000000 - Operating Leases	\$698,688	\$169,279	\$15,979	\$462,689	\$462,689	\$462,689	\$462,689	\$462,689	\$462,689	\$462,689	\$462,689	\$462,689	\$462,689
90000000 - Maintenance of general plant (total)	\$119,863	\$119,258	\$14,478	\$6,579	\$36,707	\$36,707	\$36,707	\$36,707	\$36,707	\$36,707	\$36,707	\$36,707	\$36,707
6500000 - Other Operations and Maintenance Total	(1482,180)	(1683,604)	(1652,479)	(121,291,895)	(121,291,895)	(121,291,895)	(121,291,895)	(121,291,895					

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	41	42	43	44	45	46	47	48	49	50	51	52	53	54	55	56	57	58	59	60	61	62	63	64	65	66	67	68	69	70	71	72	73	74	75	76	77	78	79	80	81	82	83	84	85	86	87	88	89	90	91	92	93	94	95	96	97	98	99	100	101	102	103	104	105	106	107	108	109	110	111	112	113	114	115	116	117	118	119	120	121	122	123	124	125	126	127	128	129	130	131	132	133	134	135	136	137	138	139	140	141	142	143	144	145	146	147	148	149	150	151	152	153	154	155	156	157	158	159	160	161	162	163	164	165	166	167	168	169	170	171	172	173	174	175	176	177	178	179	180	181	182	183	184	185	186	187	188	189	190	191	192	193	194	195	196	197	198	199	200	201	202	203	204	205	206	207	208	209	210	211	212	213	214	215	216	217	218	219	220	221	222	223	224	225	226	227	228	229	230	231	232	233	234	235	236	237	238	239	240	241	242	243	244	245	246	247	248	249	250	251	252	253	254	255	256	257	258	259	260	261	262	263	264	265	266	267	268	269	270	271	272	273	274	275	276	277	278	279	280	281	282	283	284	285	286	287	288	289	290	291	292	293	294	295	296	297	298	299	300	301	302	303	304	305	306	307	308	309	310	311	312	313	314	315	316	317	318	319	320	321	322	323	324	325	326	327	328	329	330	331	332	333	334	335	336	337	338	339	340	341	342	343	344	345	346	347	348	349	350	351	352	353	354	355	356	357	358	359	360	361	362	363	364	365	366	367	368	369	370	371	372	373	374	375	376	377	378	379	380	381	382	383	384	385	386	387	388	389	390	391	392	393	394	395	396	397	398	399	400	401	402	403	404	405	406	407	408	409	410	411	412	413	414	415	416	417	418	419	420	421	422	423	424	425	426	427	428	429	430	431	432	433	434	435	436	437	438	439	440	441	442	443	444	445	446	447	448	449	450	451	452	453	454	455	456	457	458	459	460	461	462	463	464	465	466	467	468	469	470	471	472	473	474	475	476	477	478	479	480	481	482	483	484	485	486	487	488	489	490	491	492	493	494	495	496	497	498	499	500	501	502	503	504	505	506	507	508	509	510	511	512	513	514	515	516	517	518	519	520	521	522	523	524	525	526	527	528	529	530	531	532	533	534	535	536	537	538	539	540	541	542	543	544	545	546	547	548	549	550	551	552	553	554	555	556	557	558	559	560	561	562	563	564	565	566	567	568	569	570	571	572	573	574	575	576	577	578	579	580	581	582	583	584	585	586	587	588	589	590	591	592	593	594	595	596	597	598	599	600	601	602	603	604	605	606	607	608	609	610	611	612	613	614	615	616	617	618	619	620	621	622	623	624	625	626	627	628	629	630	631	632	633	634	635	636	637	638	639	640	641	642	643	644	645	646	647	648	649	650	651	652	653	654	655	656	657	658	659	660	661	662	663	664	665	666	667	668	669	670	671	672	673	674	675	676	677	678	679	680	681	682	683	684	685	686	687	688	689	690	691	692	693	694	695	696	697	698	699	700	701	702	703	704	705	706	707	708	709	710	711	712	713	714	715	716	717	718	719	720	721	722	723	724	725	726	727	728	729	730	731	732	733	734	735	736	737	738	739	740	741	742	743	744	745	746	747	748	749	750	751	752	753	754	755	756	757	758	759	760	761	762	763	764	765	766	767	768	769	770	771	772	773	774	775	776	777	778	779	780	781	782	783	784	785	786	787	788	789	790	791	792	793	794	795	796	797	798	799	800	801	802	803	804	805	806	807	808	809	810	811	812	813	814	815	816	817	818	819	820	821	822	823	824	825	826	827	828	829	830	831	832	833	834	835	836	837	838	839	840	841	842	843	844	845	846	847	848	849	850	851	852	853	854	855	856	857	858	859	860	861	862	863	864	865	866	867	868	869	870	871	872	873	874	875	876	877	878	879	880	881	882	883	884	885	886	887	888	889	890	891	892	893	894	895	896	897	898	899	900	901	902	903	904	905	906	907	908	909	910	911	912	913	914	915	916	917	918	919	920	921	922	923	924	925	926	927	928	929	930	931	932	933	934	935	936	937	938	939	940	941	942	943	944	945	946	947	948	949	950	951	952	953	954	955	956	957	958	959	960	961	962	963	964	965	966	967	968	969	970	971	972	973	974	975	976	977	978	979	980	981	982	983	984	985	986	987	988	989	990	991	992	993	994	995	996	997	998	999	1000
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[illegible]

**Chattanooga Gas Company
Annual Review Mechanism ("ARM")
Capital Expenditures by Category
Twelve Months Ending December 31, 2022
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	26,303.39	44,991.05	30,646.23	25,005.93	47,364.00	50,008.09	69,507.52	1,177,645.93	(55,267.39)	(843,536.66)	1,019,983.92	(605,540.60)	987,111
2	B - Regulatory	508,326.59	221,196.91	927,339.41	537,112.78	613,192.50	623,171.97	281,999.62	449,329.39	769,174.64	(258,117.52)	562,843.90	1,133,829.10	6,369,399
3	C - Reliability/Integrity	691,962.61	1,809,958.36	2,676,079.62	2,156,448.21	1,150,788.46	1,669,005.31	1,577,575.74	1,647,158.74	2,040,965.84	3,274,552.33	2,532,294.61	1,572,559.92	22,799,350
4	D - Obsolescence/Upgrades	-	5,082.05	381.78	(570.29)	18,203.68	(165.82)	88,543.61	231,943.50	104,755.27	31,541.89	7,791.89	97,091.54	584,599
5	E - Productivity	383,172.34	336,084.14	669,625.89	430,340.76	571,185.27	461,485.31	721,470.79	391,655.47	602,363.01	539,946.80	585,142.33	450,625.11	6,143,097
6	F - Business Projects/Programs	352,635.11	317,171.58	458,196.75	326,438.76	291,060.86	334,349.58	377,289.14	444,434.29	451,743.38	378,227.36	488,993.47	396,896.90	4,617,437
7	Total Expenditures	1,962,400.04	2,734,484.09	4,762,269.68	3,474,776.15	2,691,794.77	3,137,854.44	3,116,386.42	4,342,167.32	3,913,734.75	3,122,614.20	5,197,050.12	3,045,461.97	41,500,994

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

No.	Description		January	February	March	April	May	June	July	August	September	October	November	December	Total
1	AGSC Allocated Factor														
2	Allocated Costs	a/	767,195	747,332	868,793	674,579	674,371	657,989	854,394	773,864	737,435	431,578	744,278	1,153,261	9,085,071
3		a/	-	-	-	-	-	-	-	-	-	-	-	-	-
4	Total Amount Subject to Allocation AGSC		767,195	747,332	868,793	674,579	674,371	657,989	854,394	773,864	737,435	431,578	744,278	1,153,261	9,085,071
5	Allocated Costs	a/	32,539,249	31,735,582	34,032,473	28,021,497	26,347,791	27,841,663	23,908,275	30,401,017	30,778,258	15,759,621	30,053,789	48,538,441	359,957,656
6		a/	-	-	-	-	-	-	-	-	-	-	-	-	-
			32,539,249	31,735,582	34,032,473	28,021,497	26,347,791	27,841,663	23,908,275	30,401,017	30,778,258	15,759,621	30,053,789	48,538,441	359,957,656
7	% Allocated to CGC		2.36%	2.35%	2.55%	2.41%	2.56%	2.36%	3.57%	2.55%	2.40%	2.74%	2.48%	2.38%	2.52%
AGSC Incentive Compensation Adjustment															
Allocated Expense - AGSC															
8	AIP	c/	(109,179)	(95,431)	(77,754)	(41,803)	(37,040)	(94,136)	(73,077)	(32,654)	(13,419)	(43,686)	(66,298)	(62,423)	(746,899)
9	LTI	c/	(5,901)	(23,701)	(198,104)	(10,414)	(11,777)	(10,316)	(15,688)	(10,217)	(15,029)	(9,110)	(4,857)	(8,787)	(323,901)
10	AIP/LTI Payroll Tax	c/	(6,014)	(6,111)	(8,544)	(2,964)	(2,939)	(3,739)	(4,829)	(3,343)	(384)	(3,832)	(2,578)	(3,153)	(48,430)
Allocated Expense - SCS															
11	AIP	c/	(15,037)	(15,054)	(7,119)	(13,359)	(13,652)	(22,650)	(27,045)	(28,083)	(27,654)	(19,415)	(31,791)	(20,110)	(240,970)
12	LTI	c/	(10,367)	(5,686)	(104,172)	(11,674)	(11,080)	(17,114)	(19,220)	(2,709)	(6,032)	(3,332)	(1,369)	(3,853)	(196,609)
13	AIP/LTI Payroll Tax	c/	(1,583)	(2,879)	(2,014)	(2,081)	(1,568)	(2,387)	(2,602)	(1,743)	(2,094)	(1,418)	(2,245)	(1,007)	(23,623)
14	Allocated Cost- Incentive Pay Adjustment		(148,082)	(148,862)	(397,707)	(82,296)	(78,055)	(150,342)	(142,461)	(78,749)	(64,613)	(80,793)	(109,139)	(99,333)	(1,580,431)
AGSC Pension/OPEB Adjustment															
15	Total Pension Expense	d/	(24,106)	(24,568)	(26,367)	(24,864)	(26,436)	(24,410)	(36,910)	7,612	1,599	2,624	1,201	2,233	(172,392)
16	Pension Payments														268,442
17	Total Pension Adjustment														96,051
18	670503 Other Post Retirement Benefits	d/	(696)	(964)	(899)	(848)	(902)	(833)	(1,259)	1,577	1,131	1,590	1,287	1,252	437
19	OPEB Payments	d/	2,405	4,124	5,826	4,265	5,084	(56,528)	3,157	5,794	7,164	5,160	5,028	14,189	5,668
20	Total OPEB Adjustment		1,710	3,160	4,926	3,417	4,183	(57,360)	1,898	7,371	8,295	6,751	6,315	15,441	6,105
21	Total Pension/OPEB Adjustment		(22,396)	(21,408)	(21,441)	(21,448)	(22,253)	(81,770)	(35,013)	14,983	9,894	9,375	7,516	17,674	102,156
AGSC Lobbying Expense, Charitable Contributions & Social Club Membership Adjustmen															
22	a. Lobbying Expense	e/	(22,615)	(19,158)	(27,144)	(12,548)	(19,305)	(32,983)	(229,612)	(22,039)	(11,554)	(39,826)	(35,300)	(62,290)	(534,374)
23	b. Charitable Contribution	e/	-	-	-	-	-	-	-	-	-	-	-	-	-
24	c. Social Club Membership	e/	-	-	-	-	-	-	-	-	-	-	-	-	-
25	d. Athletic Events	e/	-	-	-	-	-	-	-	-	-	-	-	-	-
26	Total Adjustment		(22,615)	(19,158)	(27,144)	(12,548)	(19,305)	(32,983)	(229,612)	(22,039)	(11,554)	(39,826)	(35,300)	(62,290)	(534,374)
AGSC Advertising Expense Adjustment															
27	Allocated Advertising and Outreach Adjustment	f/	(866)	(1,531)	(1,966)	(1,864)	(2,076)	(2,122)	(2,537)	(622)	217	(29)	(68)	(250)	(13,713)
AGSC Fines & Penalties Adjustment															
28	Fines and Penalties	b/	-	-	-	-	-	-	-	-	-	-	-	-	-
a/	Schedule 35.18 CGC Allocation Detail														(2,026,362)
b/	Fine and Penalties Schedule 35.9														
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														

Chattanooga Gas Company
Annual Review Mechanism ("ARM")
Lobbying, Charitable Contribution, Social Club Membership, Athletic Events
Twelve Months Ending December 31, 2022
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/	5,554	857	11,169	2,066	7,539	4,241	2,469	2,722	2,667	2,388	3,727	4,356	49,753
4	d. Athletic Events	a/	-	-	-	-	-	-	-	-	-	-	-	-	-
			5,554	857	11,169	2,066	7,539	4,241	2,469	2,722	2,667	2,388	3,727	4,356	49,753
Charges Excluded from Cost of Service															
5	a. Lobbying Expense	a/	-	-	-	-	-	-	-	-	-	-	-	-	-
6	b. Charitable Contributions	a/	-	-	-	-	-	-	-	-	-	-	-	-	-
7	c. Association Membership	a/	-	-	(146)	-	(162)	-	(162)	-	-	(146)	-	-	(616)
8	d. Athletic Events	a/	-	-	-	-	-	-	-	-	-	-	-	-	-
			-	-	(146)	-	(162)	-	(162)	-	-	(146)	-	-	(616)
Allocated from Service Company															
Total Charges															
9	a. Lobbying Expense	a/	22,615	19,158	27,144	12,548	19,305	32,983	229,612	22,039	11,554	39,826	35,300	62,290	534,374
10	b. Charitable Contributions	a/	-	-	-	-	-	-	-	-	-	-	-	-	-
11	c. Association Membership	a/	2,600	3,007	2,026	1,693	1,485	946	1,047	1,183	825	1,136	2,699	6,742	25,390
12	d. Athletic Events	a/	-	-	-	-	-	-	-	-	-	-	-	-	-
			25,215	22,165	29,170	14,241	20,790	33,929	230,659	23,222	12,378	40,962	37,999	69,032	559,764
Charges Excluded from Cost of Service															
13	a. Lobbying Expense	a/	(22,615)	(19,158)	(27,144)	(12,548)	(19,305)	(32,983)	(229,612)	(22,039)	(11,554)	(39,826)	(35,300)	(62,290)	(534,374)
14	b. Charitable Contributions	a/	-	-	-	-	-	-	-	-	-	-	-	-	-
15	c. Association Membership	a/	-	-	-	-	-	-	-	-	-	-	-	-	-
16	d. Athletic Events	a/	-	-	-	-	-	-	-	-	-	-	-	-	-
			(22,615)	(19,158)	(27,144)	(12,548)	(19,305)	(32,983)	(229,612)	(22,039)	(11,554)	(39,826)	(35,300)	(62,290)	(534,374)
Total Adjustment			(22,615)	(19,158)	(27,290)	(12,548)	(19,468)	(32,983)	(229,774)	(22,039)	(11,554)	(39,972)	(35,300)	(62,290)	(534,990)

a/ Lobbying WP Schedule 24.1

**Chattanooga Gas Company
Annual Review Mechanism ("ARM")
Lobbying Workpaper
Twelve Months Ending December 31, 2022
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	5,554	857	11,169	2,066	7,539	4,241	2,469	2,722	2,667	2,388	3,727	4,356	49,753
4	Association and Club Dues-Comp (EDU - Dues-Industb/	3,970	(477)	3,237	417	4,032	2,782	1,138	1,138	1,138	1,032	1,926	2,232	22,565
5	Association and Club Dues-Employee (EPD - Professio	325	75	340	390	1,900	200	75	328	273	-	-	-	3,906
6	General Dues and Subscriptions (ECD - Dues-Other) b/	1,259	1,259	7,592	1,259	1,607	1,259	1,256	1,256	1,256	1,356	1,801	2,124	23,281
7	d. Athletic Events	-	-	-	-	-	-	-	-	-	-	-	-	-
Charges Excluded from Cost of Service														
8	a. Lobbying Expense	-	-	-	-	-	-	-	-	-	-	-	-	-
9	b. Charitable Contributions	-	-	-	-	-	-	-	-	-	-	-	-	-
10	c. Association Membership	-	-	146	-	162	-	162	-	-	146	-	-	616
11	American Gas Association	-	-	2,862	-	3,180	-	3,180	-	-	2,862	-	-	12,085
12	% lobbying	5.1%	5.1%	5.1%	5.1%	5.1%	5.1%	5.1%	5.1%	5.1%	5.1%	5.1%	5.1%	-
13	Total Dues to Associations - Lobby related activities	-	-	146	-	162	-	162	-	-	146	-	-	616
14	d. Athletic Events	-	-	-	-	-	-	-	-	-	-	-	-	-
15	Direct Charges Adjustment	-	-	146	-	162	-	162	-	-	146	-	-	616
Allocated from Service Company														
Total Charges														
16	a. Lobbying Expense	22,615	19,158	27,144	12,548	19,305	32,983	229,612	22,039	11,554	39,826	35,300	62,290	534,374
17	Government Affairs (AGLC-CGC)													
18	Payroll Expense a/	19,966	15,660	18,979	9,732	17,507	29,343	17,828	13,250	12,588	31,313	36,164	49,620	271,951
19	Benefits a/	933	975	917	976	302	(692)	214,436	4,828	3,198	1,758	2,292	1,547	231,471
20	Office Administration and Supply a/	29	66	257	208	222	101	1,401	-	657	1,678	2,281	3,092	9,993
21	Dues and Subscriptions a/	275	45	-	-	-	-	-	-	-	10,425	-	15,000	25,745
22	Miscellaneous Operation Exp a/	-	180	-	450	-	-	-	-	-	1,935	(1,935)	3,000	3,630
23	Taxes Other Than Income a/	577	1,646	5,396	534	547	418	(4,148)	1,741	361	1,107	901	1,547	10,627
24	Outside Services a/	-	-	-	-	-	-	-	2,071	(5,396)	(8,152)	(4,426)	(11,907)	(27,809)
25	SCS0750 - External Affairs	835	586	1,594	648	727	3,812	94	147	146	(238)	22	391	8,765
26	b. Charitable Contributions	-	-	-	-	-	-	-	-	-	-	-	-	-
27	c. Association Membership	2,600	3,007	2,026	1,693	1,485	946	1,047	1,183	825	1,136	2,699	6,742	25,390
28	Association and Club Dues-Comp (EDU - Dues-Industc/	14,586	82,915	12,917	12,907	11,342	69,211	13,181	11,010	18,086	10,833	93,102	62,589	412,677
29	Association and Club Dues-Employee (EPD - Professio	16,735	32,419	45,103	45,953	31,580	(79,287)	18,240	7,761	7,761	7,761	7,761	8,206	149,992
30	General Dues and Subscriptions (ECD - Dues-Other) c/	78,967	12,371	21,350	11,480	15,097	50,102	(2,121)	27,714	8,575	22,876	8,130	212,969	467,510
31	Total Costs	110,288	127,705	79,370	70,339	58,018	40,026	29,300	46,485	34,422	41,470	108,993	283,763	1,030,179
32	Allocation Factor d/	2.36%	2.35%	2.55%	2.41%	2.56%	2.36%	3.57%	2.55%	2.40%	2.74%	2.48%	2.38%	-
33	Total Allocated Costs	2,600	3,007	2,026	1,693	1,485	946	1,047	1,183	825	1,136	2,699	6,742	25,390
34	d. Athletic Events	-	-	-	-	-	-	-	-	-	-	-	-	-
Charges Excluded from Cost of Service														
35	a. Lobbying Expense	22,615	19,158	27,144	12,548	19,305	32,983	229,612	22,039	11,554	39,826	35,300	62,290	534,374
36	b. Charitable Contributions	-	-	-	-	-	-	-	-	-	-	-	-	-
37	c. Association Membership	-	-	-	-	-	-	-	-	-	-	-	-	-
38	d. Athletic Events	-	-	-	-	-	-	-	-	-	-	-	-	-
39	Allocated Charges Adjustment	22,615	19,158	27,144	12,548	19,305	32,983	229,612	22,039	11,554	39,826	35,300	62,290	534,374

a/ Schedule 35.16a
b/ America Gas Association Invoice
c/ Schedule 35.16b Lobbying Workpaper
d/ Allocated Cost Adjustment Schedule 23.1

**Chattanooga Gas Company
Annual Review Mechanism ("ARM")
Lobbying Portion of Organization Dues WP
Twelve Months Ending December 31, 2022
Schedule 24.3**

Account	ResType	Transaction/Expense Description	Payee	Amount	Period	Lobbying %	
93020000 - Misc General Expenses	EDU - Dues-Industry	2022 AGA Membership Dues	AMERICAN GAS ASSOCIATION	2,862	4	5.10%	146
93020000 - Misc General Expenses	EDU - Dues-Industry	2022 AGA Membership Dues	AMERICAN GAS ASSOCIATION	3,180	6	5.10%	162
93020000 - Misc General Expenses	EDU - Dues-Industry	2022 AGA Membership Dues	AMERICAN GAS ASSOCIATION	3,180	7	5.10%	162
93020000 - Misc General Expenses	EDU - Dues-Industry	2022 AGA Membership Dues	AMERICAN GAS ASSOCIATION	2,862	9	5.10%	146
				12,085			616

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

**Chattanooga Gas Company
Annual Review Mechanism ("ARM")
Pension and Other Post-Employment Benefits Adjustment
Twelve Months Ending December 31, 2022
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/	(22,959)	(23,547)	(23,253)	(23,253)	(23,253)	(23,253)	(23,253)	(16,566)	(8,826)	(10,860)	(12,537)	(12,645)	(224,205)
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		(21,114)	(21,701)	(21,407)	(21,407)	(21,407)	(21,407)	(21,407)	(14,721)	(6,981)	(9,015)	(10,691)	(10,800)	(202,060)
Adjusted Cost of Service															
4	Other Post Retirement Benefits	b/	(1,170)	(1,057)	(1,114)	(1,114)	(1,114)	(1,114)	(1,098)	(115)	948	(23)	229	234	(6,509)
5	OPEB Payments	b/	9,276	11,075	11,167	8,089	9,740	(180,308)	7,454	33,677	41,311	35,409	34,149	76,886	97,925
6	Total OPEB Adjustment		8,106	10,017	10,053	6,975	8,626	(181,422)	6,355	33,562	42,259	35,386	34,378	77,119	91,416
Allocated from Service Company															
Adjusted Cost of Service															
7	Total Pension Expense	a/	(24,106)	(24,568)	(26,367)	(24,864)	(26,436)	(24,410)	(36,910)	7,612	1,599	2,624	1,201	2,233	(172,392)
8	Pension Payments		22,370	22,370	22,370	22,370	22,370	22,370	22,370	22,370	22,370	22,370	22,370	22,370	268,442
9	Total Pension Adjustment		(1,736)	(2,198)	(3,997)	(2,494)	(4,066)	(2,039)	(14,540)	29,982	23,969	24,994	23,571	24,603	96,051
Adjusted Cost of Service															
10	670503 Other Post Retirement Benefits	b/	(696)	(964)	(899)	(848)	(902)	(833)	(1,259)	1,577	1,131	1,590	1,287	1,252	437
11	OPEB Payments	b/	2,405	4,124	5,826	4,265	5,084	(56,528)	3,157	5,794	7,164	5,160	5,028	14,189	5,668
12	Total OPEB Adjustment		1,710	3,160	4,926	3,417	4,183	(57,360)	1,898	7,371	8,295	6,751	6,315	15,441	6,105
13	Total Pension/OPEB Adjustment		9,815	13,177	14,980	10,392	12,809	(238,782)	8,253	40,933	50,554	42,136	40,694	92,560	(8,489)

a/ Pension Detail Workpaper Schedule 25.1

b/ Other Post Retirement Benefits Workpaper Schedule 25.3

Chattanooga Gas Company
Annual Review Mechanism ("ARM")
Pension Detail Workpaper
Twelve Months Ending December 31, 2022
Schedule 25.1

Line No.	Description	January	February	March	April	May	June	July	August	September	October	November	December	Total
Direct Incurred														
Total Charges														
1	Total Pension Expense	a/ \$ 22,959	\$ 23,547	\$ 23,253	\$ 23,253	\$ 23,253	\$ 23,253	\$ 23,253	\$ 16,566	\$ 8,826	\$ 10,860	\$ 12,537	\$ 12,645	\$ 224,205
2		a/ -	-	-	-	-	-	-	-	-	-	-	-	-
		22,959	23,547	23,253	23,253	23,253	23,253	23,253	16,566	8,826	10,860	12,537	12,645	224,205
Adjusted Cost of Service														
3	Total Pension Expense	(22,959)	(23,547)	(23,253)	(23,253)	(23,253)	(23,253)	(23,253)	(16,566)	(8,826)	(10,860)	(12,537)	(12,645)	(224,205)
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	\$ (21,114)	\$ (21,701)	\$ (21,407)	\$ (21,407)	\$ (21,407)	\$ (21,407)	\$ (21,407)	\$ (14,721)	\$ (6,981)	\$ (9,015)	\$ (10,691)	\$ (10,800)	\$ (202,060)
Allocated from Service Company														
Total Charges														
6	Pension Expense	a/ \$ 1,022,413	\$ 1,043,284	\$ 1,032,849	\$ 1,032,849	\$ 1,032,849	\$ 1,032,849	\$ 1,032,849	\$ (299,042)	\$ (66,741)	\$ (95,829)	\$ (48,489)	\$ (93,981)	\$ 6,625,859
7	Total Pension Expense	\$ 1,022,413	\$ 1,043,284	\$ 1,032,849	\$ 1,032,849	\$ 1,032,849	\$ 1,032,849	\$ 1,032,849	\$ (299,042)	\$ (66,741)	\$ (95,829)	\$ (48,489)	\$ (93,981)	\$ 6,625,859
8														
Adjusted Cost of Service														
9	Net Pension Expense	(1,022,413)	(1,043,284)	(1,032,849)	(1,032,849)	(1,032,849)	(1,032,849)	(1,032,849)	299,042	66,741	95,829	48,489	93,981	(6,625,859)
10	Allocation Factor	d/ 2.36%	2.35%	2.55%	2.41%	2.56%	2.36%	3.57%	2.55%	2.40%	2.74%	2.48%	2.38%	
11	AGSC Pension Adjustment	\$ (24,106)	\$ (24,568)	\$ (26,367)	\$ (24,864)	\$ (26,436)	\$ (24,410)	\$ (36,910)	\$ 7,612	\$ 1,599	\$ 2,624	\$ 1,201	\$ 2,233	\$ (172,392)
12	Pension Cash Contribution (1/5)													268,442
13	Total AGSC Pension Adjustment													\$ 96,051
14	Total Adjustment													<u>\$ (106,010)</u>

a/ Schedule 25.5 Pension Detail Workpaper
b/ Pension Payment Workpaper Schedule 35.4
d/ Allocated Cost Adjustment Schedule 23.1

**Chattanooga Gas Company
Annual Review Mechanism ("ARM")
Deferred Pension Contribution
Twelve Months Ending December 31, 2022
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 2021 Rate Base Deferral	536,885
	January	514,514
	February	492,144
	March	469,774
	April	447,404
	May	425,034
	June	402,664
	July	380,293
	August	357,923
	September	335,553
	October	313,183
	November	290,813
	December 2022 Rate Base Deferral	268,442
	13-Month Average	402,664
4	Deferred Tax Impacts	(105,236)
5	Net Rate Base	297,427

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

Chattanooga Gas Company
Annual Review Mechanism ("ARM")
Other Post Retirement Benefits Workpaper
Twelve Months Ending December 31, 2022
Schedule 25.3

Line No.	Description	January	February	March	April	May	June	July	August	September	October	November	December	Total
	Direct Incurred													
1	Total Charges													
	Other Post Retirement Benefits	a/ 1,170	1,057	1,114	1,114	1,114	1,114	1,098	115	(948)	23	(229)	(234)	6,509
2	Adjusted Cost of Service													
	Other Post Retirement Benefits	(1,170)	(1,057)	(1,114)	(1,114)	(1,114)	(1,114)	(1,098)	(115)	948	(23)	229	234	(6,509)
3	OPEB Payments	b/ 9,276	11,075	11,167	8,089	9,740	(180,308)	7,454	33,677	41,311	35,409	34,149	76,886	97,925
4	Total OPEB Adjustment	8,106	10,017	10,053	6,975	8,626	(181,422)	6,355	33,562	42,259	35,386	34,378	77,119	91,416
	Allocated from Service Company													
5	Total Charges													
	Other Post Retirement Benefits	a/ 29,501	40,952	35,226	35,226	35,226	35,226	35,226	(61,950)	(47,214)	(58,077)	(51,965)	(52,684)	(25,304)
6	Adjusted Cost of Service													
	OPEB Expense	(29,501)	(40,952)	(35,226)	(35,226)	(35,226)	(35,226)	(35,226)	61,950	47,214	58,077	51,965	52,684	25,304
7	OPEB Payments	b/ 102,009	175,133	228,204	177,162	198,645	(2,391,874)	88,330	227,607	298,985	188,428	203,047	597,189	92,862
8	Total AGSC OPEB Adjustment	72,508	134,181	192,978	141,935	163,419	(2,427,101)	53,103	289,557	346,199	246,504	255,011	649,873	118,167
9	Allocation Factor	c/ 2.36%	2.35%	2.55%	2.41%	2.56%	2.36%	3.57%	2.55%	2.40%	2.74%	2.48%	2.38%	
10	Total AGSC OPEB Adjustment	1,710	3,160	4,926	3,417	4,183	(57,360)	1,898	7,371	8,295	6,751	6,315	15,441	6,105
11	Total Adjustment	9,815	13,177	14,980	10,392	12,809	(238,782)	8,253	40,933	50,554	42,136	40,694	92,560	97,521

a/ Post Retirement Benefits Schedule 25.4

b/ Schedule 35.3 Other Post Retirement Benefits Payments Workpaper

c/ Allocated Cost Adjustment Schedule 23.1

**Chattanooga Gas Company
Annual Review Mechanism ("ARM")
OPRB Detail Workpaper
Twelve Months Ending December 31, 2022
Schedule 25.6**

Line No.	Description	January	February	March	April	May	June	July	August	September	October	November	December	Total
	Chattanooga Gas Company													
1	92300000 - Outside Services Employed Account							-15.35	56	(74)	(15)	(3)	(50)	(101)
2	92600020 - Empl P&B-Ben-Transfer Cr-OPRB								118	230	61	139	165	712
3	92600162 - Empl P&B-Pension/OPRB-Non-Service Costs Alloc								(1,173)	(2,217)	(1,137)	(1,479)	(1,462)	(7,468)
4	92600315 - Empl P&B-OPRB-Retiree Medical Service Costs	1,170	1,057	1,114	1,114	1,114	1,114	1,114	1,114	1,114	1,114	1,114	1,114	13,366
		1,170	1,057	1,114	1,114	1,114	1,114	1,098	115	(948)	23	(229)	(234)	6,509
	Chattanooga Gas Company													
5	92600020 - Empl P&B-Ben-Transfer Cr-OPRB								(13,662)	(14,027)	(12,331)	(12,520)	(14,923)	(67,464)
6	92600155 - Empl P&B-Pension/OPRB-Service Cost Cr								-	-	-	-	-	-
7	92600162 - Empl P&B-Pension/OPRB-Non-Service Costs Alloc								(83,514)	(68,413)	(80,972)	(74,671)	(72,987)	(380,558)
8	92600225 - Empl P&B-Pen,Ins,ESP-Cap Cr								-	-	-	-	-	-
9	92600305 - Empl P&B-Ben-Transfer Cr-Ins								-	-	-	-	-	-
10	92600315 - Empl P&B-OPRB-Retiree Medical Service Costs	29,501	40,952	35,226	35,226	35,226	35,226	35,226	35,226	35,226	35,226	35,226	35,226	422,717
		29,501	40,952	35,226	35,226	35,226	35,226	35,226	(61,950)	(47,214)	(58,077)	(51,965)	(52,684)	(25,304)

a/ The reporting tool used to extract the information provided in this schedule is the Oracle Analytics Cloud ERP platform

Chattanooga Gas Company
Annual Review Mechanism ("ARM")
Pension Detail Workpaper
Twelve Months Ending December 31, 2022
Schedule 25.5

Line No.	Description	January	February	March	April	May	June	July	August	September	October	November	December	Total
<u>Chattanooga Gas Company</u>														
1	92300000 - Outside Services Employed Account								(379)	1,187	(1,752)	(398)	(97)	(1,438)
2	92600105 - Empl P&B-Pension Expense-Qualified Pension Service Costs	22,959	23,547	23,253	23,253	23,253	23,253	23,253	23,253	23,253	23,253	23,253	23,253	279,033
3	92600155 - Empl P&B-Pension/OPRB-Service Cost Cr								5,517	9,648	4,395	6,863	7,044	33,466
4	92600162 - Empl P&B-Pension/OPRB-Non-Service Costs Alloc								(11,825)	(25,261)	(15,036)	(17,181)	(17,554)	(86,857)
5		22,959	23,547	23,253	23,253	23,253	23,253	23,253	16,566	8,826	10,860	12,537	12,645	224,205
<u>AGL Services Company</u>														
6	92600105 - Empl P&B-Pension Expense-Qualified Pension Service Costs	870,758	891,498	881,128	881,128	881,128	881,128	881,128	881,128	881,128	881,128	881,128	881,128	10,573,540
7	92600110 - Empl P&B-Pension Expense-SERP Service Costs	151,655	151,786	151,720	151,720	151,720	151,720	151,720	151,720	151,720	151,720	151,720	151,720	1,820,645
8	92600155 - Empl P&B-Pension/OPRB-Service Cost Cr	-	-	-	-	-	-	-	(394,983)	(408,527)	(360,540)	(367,198)	(426,086)	(1,957,333)
9	92600162 - Empl P&B-Pension/OPRB-Non-Service Costs Alloc	-	-	-	-	-	-	-	(936,907)	(691,063)	(768,138)	(714,140)	(700,744)	(3,810,992)
		1,022,413	1,043,284	1,032,849	1,032,849	1,032,849	1,032,849	1,032,849	(299,042)	(66,741)	(95,829)	(48,489)	(93,981)	6,625,859

a/ The reporting tool used to extract the information provided in this schedule is the Oracle Analytics Cloud ERP platform

**Chattanooga Gas Company
Annual Review Mechanism ("ARM")
Advertising Expense
Twelve Months Ending December 31, 2022
Schedule 26**

Line No.	Description		January	February	March	April	May	June	July	August	September	October	November	December	Total
<u>Chattanooga Gas Company</u>															
1	a. Institutional Advertising	a/	-	2,595	6,044	4,700	2,000	6,000	5,500	5,000	7,000	546	37,423	10,500	87,308
2	b. Conservation	a/	-	-	-	-	-	-	-	-	-	-	-	-	-
3	c. Informational	a/	-	-	-	-	-	-	1,510	-	-	-	-	-	1,510
4	d. Promotional	a/	500	(19,598)	2,524	1,000	1,550	6,000	1,650	1,000	7,474	55	(300)	5,795	7,650
5	e. Promotional for Sale of Appliances														-
6	Total		500	(17,003)	8,568	5,700	3,550	12,000	8,660	6,000	14,474	601	37,123	16,295	96,468
<u>Amount Included in ARM Filing</u>															
7	a. Institutional Advertising	a/	-	-	-	-	-	-	-	-	-	-	-	-	-
8	b. Conservation	a/	-	-	-	-	-	-	-	-	-	-	-	-	-
9	c. Informational	a/	-	-	-	-	-	-	1,510	-	-	-	-	-	1,510
10	d. Promotional	a/	-	-	-	-	-	-	-	-	-	-	-	-	-
11	e. Promotional for Sale of Appliances	a/	-	-	-	-	-	-	-	-	-	-	-	-	-
12	Total		-	-	-	-	-	-	1,510	-	-	-	-	-	1,510
13	Promotional Advertising Adjustment		(500)	17,003	(8,568)	(5,700)	(3,550)	(12,000)	(7,150)	(6,000)	(14,474)	(601)	(37,123)	(16,295)	(94,958)
<u>Allocated Advertising Expense</u>															
14	a. Institutional Advertising	a/	26,100	(3,370)	1,774	26,266	22,531	58,213	26,242	-	-	-	-	-	157,756
15	b. Conservation	a/	-	-	-	-	-	-	-	-	-	-	-	-	-
16	c. Informational	a/	-	-	-	-	-	-	-	-	-	-	-	-	-
17	d. Promotional	a/	10,625	68,396	75,221	51,170	58,569	31,583	44,737	24,434	(9,067)	1,041	2,756	10,539	370,002
18	e. Promotional for Sale of Appliances	a/	-	-	-	-	-	-	-	-	-	-	-	-	-
19	Total		36,726	65,026	76,994	77,435	81,100	89,796	70,979	24,434	(9,067)	1,041	2,756	10,539	527,758
<u>Amount Included in ARM Filing</u>															
20	a. Institutional Advertising	a/	-	-	-	-	-	-	-	-	-	-	-	-	-
21	b. Conservation	a/	-	-	-	-	-	-	-	-	-	-	-	-	-
22	c. Informational	a/	-	-	-	-	-	-	-	-	-	-	-	-	-
23	d. Promotional	a/	-	-	-	-	-	-	-	-	-	-	-	-	-
24	e. Promotional for Sale of Appliances	a/	-	-	-	-	-	-	-	-	-	-	-	-	-
25	Total		-	-	-	-	-	-	-	-	-	-	-	-	-
26	Promotional Advertising Adjustment		(36,726)	(65,026)	(76,994)	(77,435)	(81,100)	(89,796)	(70,979)	(24,434)	9,067	(1,041)	(2,756)	(10,539)	(527,758)
27	Allocation Factor	b/	2.36%	2.35%	2.55%	2.41%	2.56%	2.36%	3.57%	2.55%	2.40%	2.74%	2.48%	2.38%	
28	Promotional Advertising Adjustment		(866)	(1,531)	(1,966)	(1,864)	(2,076)	(2,122)	(2,537)	(622)	217	(29)	(68)	(250)	(13,713)

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

Chattanooga Gas Company
Annual Review Mechanism ("ARM")
Advertising-Allocated Workpaper
Twelve Months Ending December 31, 2022
Schedule 26.1

Line No.	Description		January	February	March	April	May	June	July	August	September	October	November	December	Total
Chattanooga Gas Company															
1	Advertising expenses Account Marketing Rebates	a/	500	1,000	4,400	1,000	1,550	6,000	1,650	-	-	-	-	-	16,100
2	Advertising expenses Account Sponsorships	a/	-	-	-	-	-	-	6	-	-	-	3,820	-	3,826
3	Demonstrating and Selling Exp Misc Exp	a/	-	-	-	-	-	-	1,510	-	-	-	-	-	1,510
4	Advertising expenses Account Misc Exp	a/	0	-	-	-	-	-	-	1,000	7,474	55	(300)	5,795	14,024
5	Miscellaneous Sales Expenses	a/	-	(20,598)	(1,876)	-	-	-	-	-	-	-	-	-	(22,474)
6	Marketing Admin and Support		500	(19,598)	2,524	1,000	1,550	6,000	3,160	1,006	7,474	55	3,520	5,795	12,986
7	Advertising		500	(19,598)	2,524	1,000	1,550	6,000	1,650	1,006	7,474	55	3,520	5,795	11,476
8	Misc General Expenses Donations	a/	-	2,595	6,044	4,700	2,000	6,000	5,500	5,000	7,000	546	37,423	10,500	87,308
9	Advertising		500	(17,003)	8,568	5,700	3,550	12,000	7,150	6,006	14,474	601	40,943	16,295	98,783
10	a. Institutional Advertising		-	2,595	6,044	4,700	2,000	6,000	5,500	5,000	7,000	546	37,423	10,500	87,308
11	b. Conservation		-	-	-	-	-	-	-	-	-	-	-	-	-
12	c. Informational		-	-	-	-	-	-	1,510	-	-	-	-	-	1,510
13	d. Promotional		500	(19,598)	2,524	1,000	1,550	6,000	1,650	1,000	7,474	55	(300)	5,795	7,650
14	e. Promotional for Sale of Appliances		-	-	-	-	-	-	-	-	-	-	-	-	-
15	Institutional and Promotional Advertising		500	(17,003)	8,568	5,700	3,550	12,000	8,660	6,000	14,474	601	37,123	16,295	96,468
Allocated Expenses															
16		a/	-	-	-	-	-	-	-	-	-	-	-	-	-
17	Demonstrating and Selling Exp Misc Exp	a/	-	715	-	-	2,565	-	244	13,602	(8,277)	121	54	12,487	21,510
18	Advertising expenses Account Misc Exp	a/	(24,161)	5,226	47,956	35,630	(2,014)	9,878	30,897	-	-	-	-	-	103,413
19	Miscellaneous Sales Expenses	a/	34,786	62,455	27,265	15,540	58,018	21,705	13,595	10,832	(790)	921	2,701	(1,948)	245,080
20	Marketing Admin and Support		10,625	68,396	75,221	51,170	58,569	31,583	44,737	24,434	(9,067)	1,041	2,756	10,539	370,002
21	Advertising		\$ 10,625	\$ 68,396	\$ 75,221	\$ 51,170	\$ 58,569	\$ 31,583	\$ 44,737	\$ 24,434	\$ (9,067)	\$ 1,041	\$ 2,756	\$ 10,539	370,002
22	Misc General Expenses Donations	a/	26,100	(3,370)	1,774	26,266	22,531	58,213	26,242	-	-	-	-	-	157,756
30	Advertising		36,726	65,026	76,994	77,435	81,100	89,796	70,979	24,434	(9,067)	1,041	2,756	10,539	527,758
31	a. Institutional Advertising		26,100	(3,370)	1,774	26,266	22,531	58,213	26,242	-	-	-	-	-	157,756
32	b. Conservation		-	-	-	-	-	-	-	-	-	-	-	-	-
33	c. Informational		-	-	-	-	-	-	-	-	-	-	-	-	-
34	d. Promotional		10,625	68,396	75,221	51,170	58,569	31,583	44,737	24,434	(9,067)	1,041	2,756	10,539	370,002
35	e. Promotional for Sale of Appliances		-	-	-	-	-	-	-	-	-	-	-	-	-
36	Institutional and Promotional Advertising		36,726	65,026	76,994	77,435	81,100	89,796	70,979	24,434	(9,067)	1,041	2,756	10,539	527,758

a/ Schedule 35.10 Civic Participation and Advertising Expense

Chattanooga Gas Company
Annual Review Mechanism ("ARM")
Incentive Compensation and Other Payroll
Twelve Months Ending December 31, 2022
Schedule 27

Line No.	Description	January	February	March	April	May	June	July	August	September	October	November	December	Total
Chattanooga Gas Company														
1	Performance Pay Program (PPP) - AIP Bonus	a/ 68,972	60,459	57,065	25,860	21,582	51,473	29,594	18,562	12,115	44,944	36,906	46,242	475,774
2	Long-Term Incentive Program (LTI)	b/ -	-	-	-	-	-	-	-	-	-	-	-	-
3	Total	68,972	60,459	57,065	25,860	21,582	51,473	29,594	18,562	12,115	44,944	36,906	46,242	475,774
4	Adjustment to 100%	42,314	37,091	35,009	15,865	13,240	31,579	18,156	11,388	7,432	27,573	23,869	28,369	291,886
5	Exclusion of AIP in Excess of 100%	26,658	23,368	22,056	9,995	8,341	19,894	11,438	7,174	4,682	17,371	15,037	17,873	183,888
Amount Included in ARM Filing														
6	Performance Pay Program (PPP) - AIP Bonus	28,209	24,728	23,340	10,577	8,827	21,052	12,104	7,592	4,955	18,382	15,913	18,913	194,590
7	Long-Term Incentive Program (LTI)	-	-	-	-	-	-	-	-	-	-	-	-	-
8	Total	28,209	24,728	23,340	10,577	8,827	21,052	12,104	7,592	4,955	18,382	15,913	18,913	194,590
9	Incentive Compensation Adjustment	(64,867)	(48,095)	(45,395)	(20,572)	(17,168)	(40,947)	(23,542)	(14,766)	(9,637)	(35,753)	(30,950)	(36,785)	(378,479)
Payroll Taxes														
8	40810010 Payroll Taxes	30,049	24,341	31,181	27,526	28,306	23,132	32,546	49,465	31,216	49,157	41,331	53,302	421,554
9	Payroll Expenses	387,499	368,583	437,777	362,687	388,447	369,187	376,649	339,272	295,981	354,032	649,211	441,583	4,790,908
10	Payroll Tax Factor	7.75%	6.80%	7.12%	7.59%	7.29%	5.84%	8.64%	14.58%	10.55%	13.88%	6.37%	12.07%	
11	Variable Pay Payroll Tax	(4,255)	(3,176)	(3,233)	(1,561)	(1,251)	(2,434)	(2,034)	(2,153)	(1,016)	(4,964)	(1,970)	(4,440)	(32,489)
Allocated Expense - AGSC														
12	Performance Pay Program (PPP) - AIP Bonus	a/ 5,810,947	5,085,421	3,822,441	2,179,095	1,815,019	4,999,909	2,566,268	1,612,593	704,025	2,005,316	3,365,276	3,302,665	37,269,976
13	Less Lobby Incentive Compensation Eliminated	h/ 10,085	8,825	6,303	3,782	3,152	7,259	4,299	-	-	-	-	-	43,705
14	Long-Term Incentive Program (LTI)	b/ 250,295	1,005,455	7,760,148	432,609	490,116	436,494	438,987	401,383	627,260	332,674	196,121	369,826	12,712,368
15	Total	6,071,328	6,100,701	11,588,693	2,615,487	2,279,285	5,443,662	3,009,554	2,015,976	1,331,286	2,337,990	3,561,397	3,672,491	50,026,049
16	Allocation Factor	f/ 2.36%	2.35%	2.55%	2.41%	2.56%	2.36%	3.57%	2.55%	2.40%	2.74%	2.48%	2.38%	
17	Allocated AIP	137,246	119,963	97,742	52,550	46,562	118,336	91,863	41,049	16,868	54,916	83,341	78,470	938,904
18	Adjustment to 100%	84,200	73,597	59,964	32,239	28,565	72,599	56,357	25,183	10,349	33,691	51,129	48,141	578,015
19	Exclusion of AIP in Excess of 100%	53,046	46,366	37,777	20,311	17,996	45,737	35,506	15,866	6,520	21,228	32,211	30,329	362,889
Allocated Amount Included in ARM Filing														
20	Performance Pay Program (PPP) - AIP Bonus	109,179	95,431	77,754	41,803	37,040	94,136	73,077	32,654	13,419	43,686	66,298	62,423	746,899
21	Long-Term Incentive Program (LTI)	5,901	23,701	198,104	10,414	11,777	10,316	15,688	10,217	15,029	9,110	4,857	8,787	323,901
22	Total	115,080	119,131	275,857	52,218	48,816	104,452	88,765	42,872	28,448	52,796	71,154	71,210	1,070,800
23	Incentive Compensation Adjustment	(115,080)	(119,131)	(275,857)	(52,218)	(48,816)	(104,452)	(88,765)	(42,872)	(28,448)	(52,796)	(71,154)	(71,210)	(1,070,800)
Payroll Taxes														
25	40810010 Payroll Taxes	e/ 749,485	713,958	647,024	632,791	685,935	525,526	656,910	837,914	171,062	800,643	492,501	739,992	7,753,740
26	Payroll Expenses	d/ 14,342,896	13,918,510	20,890,223	11,148,155	11,393,818	14,681,188	12,074,899	12,028,540	12,663,331	11,030,289	13,592,645	16,713,676	164,478,168
27	Payroll Tax Factor	5.23%	5.13%	3.10%	5.68%	6.02%	3.58%	5.44%	7.80%	1.35%	7.26%	3.62%	4.43%	
28	Variable Pay Payroll Tax	(6,014)	(6,111)	(8,544)	(2,964)	(2,939)	(3,739)	(4,829)	(3,343)	(384)	(3,832)	(2,678)	(3,153)	(48,450)
Allocated Expense - SCS														
29	Incentives SCS	1,230,815	1,034,415	4,426,561	1,173,232	1,094,489	1,912,926	1,476,546	1,474,838	1,683,429	1,001,077	1,647,603	1,212,012	19,367,942
30	AIP	a/ 791,399	792,365	345,912	688,305	961,609	1,188,758	938,725	1,369,414	1,431,660	979,390	1,592,308	1,049,847	11,728,994
31	LTI	b/ 439,716	241,450	4,080,649	484,927	432,880	724,168	537,821	106,424	251,769	121,686	65,295	162,165	7,638,948
32	Allocation Factor	2.36%	2.35%	2.55%	2.41%	2.56%	2.36%	3.57%	2.55%	2.40%	2.74%	2.48%	2.38%	
33	Allocated AIP	18,652	18,673	8,831	16,570	16,934	28,094	33,547	34,833	34,302	24,082	39,433	24,944	298,896
34	Adjustment to 100%	10,844	10,857	5,134	9,634	9,845	16,334	19,504	20,252	19,943	14,001	22,826	14,502	173,777
35	Exclusion of AIP in Excess of 100%	7,808	7,817	3,697	6,936	7,089	11,760	14,043	14,581	14,359	10,081	16,507	10,442	125,119
Allocated Amount Included in ARM Filing														
37	AIP	15,037	15,054	7,119	13,359	13,652	22,650	27,045	28,083	27,654	19,415	31,791	20,110	240,970
38	LTI	10,367	5,686	104,172	16,034	11,080	17,114	19,220	2,709	6,032	3,332	1,369	3,853	196,609
39	Total	25,405	20,740	111,291	29,393	24,732	39,764	46,265	30,792	33,687	22,747	33,161	23,963	437,579
40	Incentive Compensation Adjustment	(25,405)	(20,740)	(111,291)	(29,393)	(24,732)	(39,764)	(46,265)	(30,792)	(33,687)	(22,747)	(33,161)	(23,963)	(437,579)
Payroll Taxes														
41	670650 Payroll Tax SCS	e/ 305,294	658,171	136,433	369,075	271,991	303,668	249,957	259,491	317,895	191,647	263,733	285,548	3,584,589
42	SCS Fixed Compensation	3,667,316	3,706,365	3,111,324	3,266,151	3,194,531	3,136,167	2,967,231	3,110,198	3,172,222	1,913,417	2,813,103	4,632,974	38,690,996
43	SCS Bonus	1,230,815	1,034,415	4,426,561	1,173,232	1,094,489	1,912,926	1,476,546	1,474,838	1,683,429	1,001,077	1,647,603	1,212,012	19,367,942
44	Payroll Tax Factor	6.23%	13.88%	1.81%	8.21%	6.34%	6.00%	5.62%	5.66%	6.22%	6.23%	6.77%	4.20%	
45	Variable Pay Payroll Tax	(1,583)	(2,879)	(2,014)	(2,081)	(1,568)	(2,387)	(2,602)	(1,743)	(2,094)	(1,418)	(2,245)	(1,007)	(23,623)

a/ Schedule 35.2a Incentive Compensation Workpapers - PPP

b/ Schedule 35.2b Incentive Compensation Workpapers - LTI

c/ Schedule 35.2c Incentive Compensation Workpapers - SCS Fixed Compensation

d/ Schedule 35.2d Incentive Compensation Workpapers - Direct Payroll

e/ Schedule 35.2e Incentive Compensation - ASC/SCS Payroll Taxes

f/ Allocated Cost Adjustment Schedule 23.1

g/ This adjustment has been updated to reflect the changes to the 2021 at risk Incentive Compensation Plan (AIP or PPP). To remain consistent with prior orders, the Company removes the portion based on financial metrics. Therefore, the Company is now removing 2/3 as oppose to 1/2 of the Incentive Compensation Expense.

h/ Schedule 35.16a Lobbying Expense

Chattanooga Gas Company
Annual Review Mechanism ("ARM")
Normalization Adjustment Other than Weather
Twelve Months Ending December 31, 2022
Schedule 28

Non-Prescribed ARM Adjustments

	Group Insurance - Medical 5 YR Avg	Total Health Benefits 5 YR Avg	
1 Historic Base Period	913,853	913,853	total by retype
2 Previous Year	655,513	655,513	
3 2nd Previous Year	294,881	294,881	
4 3rd Previous Year	799,811	799,811	
5 4th Previous Year	293,889	293,889	
6 Average	591,590	591,590	
7 Adjusted Historic Base Yea	913,853	913,853	
8 Adjustment	(322,263) b/	(322,263)	

Prescribed ARM Adjustments

Description	Other Revenues 4 YR Avg	Uncollectible Expense 5 Yr. Avg
9 Historic Base Period	1,323,478	472,152
10 Previous Year	1,074,063	273,086
11 2nd Previous Year	1,077,171	325,527
12 3rd Previous Year	1,005,177	248,739
13 4th Previous Year	316,560	
14 Average	1,119,972	327,213
15 Adjusted Historic Base Yea	1,323,478	472,152
16 Adjustment	(203,506)	(144,939)

Rate Base Normalization Adjustments	Material and Supplies	Prepayments	Gas Inventory	Reserve for Uncollectible
17 Historic Base Period	501,134	(117,220)	15,856,065	389,798
18 Previous Year	505,703	80,710	9,233,359	341,475
19 2nd Previous Year	487,141	27,568	7,757,841	288,440
20				
21 Average	498,326	(2,981)	10,949,088	339,904
22 Adjustment	(2,808)	114,239	(4,906,977)	(49,894)

	Reserve for Health Insurance	Other Reserves
23 Historic Base Period	74,384.12	52,702.82
24 Previous Year	97,113.00	126,154.04
25 2nd Previous Year	84,344.54	145,665.24
26		
27 Average	85,280.55	108,174.03
28 Adjustment	10,896.43	55,471.21

	Interest on Customer Deposits	
29 12/31/2022 Balance Over 6 Months	1,040,569.77	86.0%
30 12/31/2022 Balance less than 6 Months	169,757.53	14.0%
	1,210,427	
31 Average Balance	\$ 1,182,065	
32 Ratio of Balance Over 6 Months	85.98%	
33 13MA Balance Over 6 Months	\$ 1,016,285	
34 Prime Interest Rate as of 12/31/2022	7.00%	
35 Normalized Interest	\$ 71,140	
36 Base Period Interest on Customer Deposit	\$ 38,106	
37 Adjustment	\$ 33,034	

a/ Prescribed ARM Normalization Adjustments were either stipulated in the initial order or in subsequent ARM filin

b/ Approve in Docket 20-00049. The company is self-insured and can have material variations. This adjustment is to normalize those co

**Chattanooga Gas Company
Twelve Months Ending December 31, 2022
LNG Maintenance Liquefaction Equipment - Workpaper
Chattanooga Gas Company
Schedule 28.2**

Line No.	Account		Amount
1	LNG Maint Liquefaction Equip	a/	995,531
2	Expense Removal and Deferral	b/	927,758
3	2020 Amortization		231,940
4	2021 Amortization		231,940
5	2022 Armotization		231,940
5	YE 2022 Expense Deferral Balance		231,940

a/ 2020 Chattanooga Gas Company detailed Income Statement Schedule 19; Southern Company Gas Legacy account 625400 LNG Maint Liquefaction Equip

b/ The Company incurred LNG maintenance expense in 2020 that is not expected to be incurred again for the next four to eight years

The LNG maintenance expense adjustment is primarily related to two maintenance items, the replacement of the sieve in the dehydrators and installation of rip rap on the LNG tank containment berm. The non-recurring costs was removed and is being amortized over fours years, 2020 through 2023

Chattanooga Gas Company
Annual Review Mechanism ("ARM")
Carrying Charges and Average Balance ARM Asset/(Liability)
Twelve Months Ending December 31, 2022
Schedule 29

Line No.	Description		Historic Base Period with Rate Making Adjustments	
1	Gas Sales & Transportation Revenues	c/	117,458,948	
2	AFUDC -Interest	c/	429,785	
3	AFUDC-Equity	c/	907,147	
4	Other Revenues	c/	1,323,478	
5	Total Operating Revenues [L1:L4]		120,119,358	
6	Purchased Gas Expense	c/	68,201,348	a/
7	Operating & Maintenance Expense-Labor	c/	5,013,279	a/
8	Operating & Maintenance Expense-Non Labor	c/	15,691,622	
9	Total Operating & Maintenance Expense [L6:L8]		88,906,249	
10	Depreciation Expense	c/	9,608,680	
11	Amortization -Prior Year Earnings Deficiency/(Surplus)	c/	7,853,518	
12	Interest on Customer Deposits	c/	38,106	
13	Taxes Other than Income	c/	4,496,191	
14	State Excise (Income) Tax	c/	149,256	b/
15	Federal Income Tax	c/	(894)	b/
16	Total Operating Expense [L9:L15]		111,051,105	
17	Utility Operating Income		9,068,253	
18	Interest Expense [L20 X L21]		5,796,593	
19	Net Income Equity-Earnings [L17-L18]		3,271,661	
20	Rate Base	d/	252,788,413	
21	Weighted Cost of Debt -Annual	e/	2.29%	
22	Weighted Cost of Equity -Annual	e/	4.82%	
23	Required Net Income [L20XL22]		\$ 12,195,878	
24	Earning Deficiency (Excess) [L23-L19]		8,924,217	
25	Overall ROR Annual	e/	7.12%	
26	Annual Carrying Charges [L25 XL24]		635,190	
28	1/2 Year		50%	
29	Carrying Charge [L26 X L28]		\$ 317,595	
30	Historic Period Earning Deficiency (Excess) + Carrying Charges [L24+L29]		\$ 9,241,812	
31	Tax Gross Up Factor	f/	1.35382116	
32	Annual Reconciliation Balance [L30 X L31]		\$ 12,511,761	
33	13Month Average Amortized over 12 Months		\$ 6,255,881	

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

Chattanooga Gas Company
Annual Review Mechanism ("ARM")
Fines and Penalties
Twelve Months Ending December 31, 2022
Schedule 35.9

Line No.	Description		January	February	March	April	May	June	July	August	September	October	November	December	Total
	Direct Incurred														
	Total Charges														
1	42630000 - Penalties Account	a/	-	-	-	-	-	-	-	-	-	-	-	-	-
2	Charges Excluded from Cost of Service														
3	Fines and Penalties		-	-	-	-	-	-	-	-	-	-	-	-	-
	Allocated from Service Company														
	Total Charges														
4	42630000 - Penalties Account	b/	-	-	-	-	-	-	-	-	-	-	-	-	-
5	Allocation Factor	b/	2.36%	2.35%	2.55%	2.41%	2.56%	2.36%	3.57%	2.55%	2.40%	2.74%	2.48%	2.38%	-
6	Fines and Penalties Allocated		-	-	-	-	-	-	-	-	-	-	-	-	-
	Charges Excluded from Cost of Service														
7	Fines and Penalties		-	-	-	-	-	-	-	-	-	-	-	-	-
8	Total Adjustment		-	-	-	-	-	-	-	-	-	-	-	-	-

a/ Schedule 35.9 Fines Penalties Workpaper

b/ Allocated Cost Adjustment Schedule 23.1

Model Inputs			
Data Item	Inputs		
Company	Chattanooga Gas Company		
Historic Period	Twelve Months Ending December 31, 2022		
	Annual Review Mechanism ("ARM")		
Current Period: December 31, 2022			
Income Tax Rates			
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			
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-Deferrec	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	252,788,413		
Short-Term Interest	479,363	8.3%	
Long-Term Interest	5,317,230	91.7%	
	5,796,593		
Removal of Non-allocable Plant			
Plant in Service and Accumulated Reserve	31-Dec-22		
Non-Allocated Plant Adjustment	\$ (435,881)		
Construction Work in Progress	31-Dec-22		
Allocated CWIP Adjustment	\$ 569,035		
Total Adjustment to Rate Base for Non-Allocable Plant	\$ 133,155 a/		
a/ Please see Schedule 35,12 for the support and calculation of the non-allocable plant			
Removal of Accrual			
660320 Outside Services- Marketing	(55,000)		
CA-4-09 Adjustments			
Allocated AGSC Costs classified as a Gain on Dispositor	187.00		
Gain on Disp of Property-Non Utility	44.88		
Costs of Construction or Other Srv-Svc Co	42.98		
CA-4-43	\$142.98		