BUTLER | SNOW

April 19, 2024

24-00024

Chairman Herb Hilliard
ATTN: Ectory Lawless, Docket Clerk
Tennessee Public Utility Commission
502 Deaderick Street, 4th Floor
Nashville, TN 37243

Electronically Filed in TPUC Docket Room on April 19, 2024 at 12:57 p.m.

Re: Chattanooga Gas Company's Petition for Approval of Its 2023 Annual Rate Review Filing Pursuant to T.C.A. § 65-5-103(d)(6)

Dear Chairman Hilliard:

Enclosed is Chattanooga Gas Company's Petition for Approval of its 2023 Annual Rate Review filing pursuant to T.C.A. § 65-5-103(d)(6).

Attached please find the following documents for filing:

1. Petition
2. Petition Verification of Paul Leath (Exhibit A to the Petition)
3. Proposed Procedural Schedule (Exhibit B to the Petition) and agreed upon by the Consumer Advocate
4. Direct Testimony and exhibits of three witnesses:
   a. Paul Leath (no Exhibits)
   b. Tiffani Weems (2 Exhibits)
   c. Ashley Vette (4 Exhibits)
5. Prescribed ARM Schedules presented electronically on two flash drives, one containing confidential documents and the other containing the non-confidential public documents (please note that some of the Schedules are also part of the ARM Model that is separately filed as Weems Exhibit TW-1)

All documents and workpapers required by the Settlement Agreement Orders in Docket Nos. 19-0047, 20-00049, 21-00048, 22-00032, and 23-00029 are provided in this filing.

Please also note that there are a few documents which contain confidential information provided in accordance with TPUC practice and subject to a pending Protective Order to be

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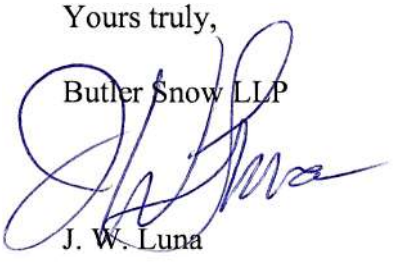
issued by the Hearing Office. CGC requests that the Hearing office enter the Protective Order issued in last year's Docket No. 23-00029. The confidential documents are clearly marked and found at Schedules 23, 23.1, 27, 32, 34, 34.1, 35.1, 35.2a, 35.2b, 35.3a, 35.4a, 35.4b, 35.10b, 35.14, 35.15, 35.16.

In addition to this electronic filing, we will deliver an original and four hard copies of the petition, testimonies, and a check for the filing fee in this matter, along with two flash drives containing the electronic documents in .pdf and/or excel format, one flash drive with public documents and one with confidential documents.

A courtesy copy of this filing is being provided to the Consumer Advocate.

Yours truly,

Butler Snow LLP



J. W. Luna

Enclosures

I. WITNESS INTRODUCTION

Q. Please state your name, title, and business address.

A. Tiffani Weems, Manager, Regulatory Reporting, Southern Company Gas ("SCG"). My business address is 10 Peachtree Place, Location 1686, Atlanta, Georgia 30309.

Q. On whose behalf are you testifying in this Docket?

A. I am testifying on behalf of Chattanooga Gas Company ("CGC" or "Company"), which is a subsidiary of SCG. Our Regulatory Reporting group provides technical support and expertise to CGC and other SCG subsidiaries.

Q. Please describe your professional background and education.

A. I graduated from DeVry University in 2006 with a Bachelor of Business Administration degree in accounting. I have over 10 years' experience in real estate and property, financial technology, and general corporate accounting, as well as financial planning and analysis. In 2018 I began working at SCG as a Regulatory Accounting and Reporting Analyst and was later promoted to the Regulatory Reporting Manager. In this position, I am responsible for the preparation, review and filing of monthly and annual financial information to state regulatory commissions, including rate case proceedings.

Q. Have you ever testified before this Commission?

A. Yes, I submitted direct and supplemental testimony to the Tennessee Public Utility Commission ("TPUC" or "Commission") on behalf of CGC in Docket 23-00029 ("2022 ARM Docket") which was CGC's fourth annual rate review under the annual review mechanism ("ARM") established in Docket 19-00047 ("2019 ARM Docket"), and direct and supplemental testimony in Docket 22-00032 ("2021 ARM

Docket") which was CGC's third annual rate review under the ARM established in the 2019 ARM Docket.

II. PURPOSE OF TESTIMONY

Q. What is the purpose of your testimony?

A. The purpose of my testimony is to support CGC's fifth ARM filing, as set forth in the settlement agreement approved by the Commission in the 2019 ARM Docket, by its Order Approving Settlement Agreement dated October 7, 2019 ("2019 ARM Order"). I present and discuss the calculation of the Company's 2023 Historic Base Period annual reconciliation balance deficiency and the rate reset necessary for the Company to earn its authorized rate of return as approved by this Commission by its order of January 15, 2019, in Docket 18-00017 ("Rate Case Order"). I also provide a comparison of the 2023 ARM outcome to the projected 2023 ARM outcome provided in the 2020 ARM filing in Docket 21-00048 where the Commission, via its *Order Approving Settlement Agreement* dated November 1, 2021 ("2020 ARM Order"), approved a temporary rate adjustment cap of $6.8 million for the 2020 through 2023 Historic Base Period ARM filings.

Q. Please summarize the Company's 2023 ARM filing.

A. The annual reconciliation balance revenue deficiency is $11,035,484 combined with a rate reset of ($3,377,827) resulting in a request to approve a total rate adjustment of $8,422,852. However, as the total rate adjustment is greater than the voluntary rate cap approved by the Commission, the Company is requesting approval to increase rates by $6,800,000.

Q. How does the 2023 ARM compare to the projected 2023 ARM submitted in the 2020 ARM filing?

A. As shown in the table below, the total ARM deficiency for the 2023 Historic Base Period is $11.0 million, combined with the rate reset results in a total rate adjustment of $8.4 million. The 2023 ARM deficiency projected in the 2020 ARM filing was $11.2 million, combined with a projected rate rest of ($4.2) million, resulting in a projected total rate adjustment of $7.8 million. While the makeup and components of each filing are slightly different, the Company's actual results for 2023 for each component are in line with the projection provided in the 2020 ARM filing.

	2023 Projections (Filed in 2020)			2023 Actuals (Filed in 2023 ARM)		
Description	Deficiency 2023	Rate Reset 2023	Rate Adjustment 2023	Deficiency 2023	Rate Reset 2023	Rate Adjustment 2023
Rate Base	271,605,527	261,032,287	265,338,525	281,652,342	271,425,236	275,667,339
Adjusted Net Operating Income	11,015,290	21,710,539	13,098,064	11,854,245	21,825,283	13,366,500
Rate of Return (L25/L15)	4.06%	8.32%	4.94%	4.21%	8.04%	4.85%
Required OP Income	19,331,798	18,579,237	18,885,738	20,046,890	19,318,965	19,620,901
OP Income Deficiency/(Sufficiency)	8,316,507	(3,131,302)	5,787,674	8,192,645	(2,506,318)	6,254,401
Revenue trueup to authorized ROR	11,203,741	(4,218,393)	7,796,975	11,035,484	(3,377,827)	8,422,852

Q. Are you sponsoring any exhibits?

A. Yes. In addition to this testimony, I am sponsoring two Exhibits. The Exhibits are comprehensive documents and, as such, contain certain noted Schedules that are sponsored by Ms. Ashley Vette.

- Exhibit TW-1 is the ARM Model which contains the calculation of the 2023 annual reconciliation balance and rate reset, and other supporting

Schedules. The following Schedules in Exhibit TW-1 are sponsored by Ms. Ashley Vette: Schedules 5.1, 6, 6.1, 6.1A, 13, 15, 15.1, 16.1, 16.1A, 16.2, 16.3, 16.4, 17, 17.1, 18, and 28.

- Exhibit TW-2 contains a complete list of the Schedules provided in this ARM filing and location of the Schedules as many of the Schedules are contained within the ARM model.
- I am also sponsoring the following additional Schedules required by the ARM Order: Schedules 21, 22, 23, 27, 30, 31, 32, 33, 34, 35, 36, 37, 38 and 39.

Q. Are all of the required ARM schedules identified in the ARM Order and the 2019 ARM Stipulation included in CGC's ARM filing?

A. Yes, CGC's ARM filing includes all of the required ARM Schedules identified in the ARM Order and Schedule 39 *Outside Legal Services* as agreed to in the 2019 ARM stipulation 20-00049 with the exception of the Company's Annual Financial and Operating report, FERC Form II, which will be filed on or before May 31, 2024. The Company will supplement the 2023 ARM filing with the report as well. Additionally, the Company has included other supplemental workpapers filed in Schedule 35 *Additional Workpapers* necessary to support its filing and, for convenience and timeliness, included items requested in past ARM filings through formal and informal discovery.

Q. Are the required schedules identified in the 2021 Pipeline Replacement Order included in the ARM filing?

A. Yes, CGC's ARM filing includes Schedules 35.11 *Annual Pipeline Replacement Program Budget* as agreed to in the 2021 Pipeline Replacement Program (PRP) Stipulation 21-00131.

Q. Please provide a brief overview of the supplemental workpapers submitted in Schedule 35.

A. Schedule 35 includes twenty-four supplemental workpapers. The Company has provided supplemental workpapers to support its case as well as items requested/discussed in prior ARM proceedings, the 2021 PRP Stipulation (Docket 21-00131), and the 2021 Special Contract Negotiations (Docket 21-00094).

- Schedule 35.1, Affiliate Agreements. This Schedule contains confidential information. The schedule includes the following agreements: AGSC Tax Allocation Agreement, AGSC-CGC Services Agreement, AGSC-SCS Services Agreement, Money Pool Agreement and SCS Tax Allocation Agreement.
- Schedule 35.2, Incentive Compensation Workpaper. This details the breakout of incentive compensation between short-term and long-term incentive compensation.
- Schedule 35.3, Other Post Retirement Benefits Payments Workpaper. This provides support for the direct and allocated OPEB payments.
- Schedule 35.4, Pension Payments Workpaper. This provides support for CGC pension cash contributions/payments.
- Schedule 35.5, EDIT Bal & Act Workpaper. This includes tax reports and workpapers supporting EDIT balances and activity.

- Schedule 35.6, Outside Services YE Accruals Workpaper. This has direct and allocated OS accruals in excess of 25K.
- Schedule 35.7, ADIT Workpaper. This tax reports supporting ADIT balances and support for the OPEB/Pension ADIT adjustments.
- Schedule 35.8, Other Revenues Workpaper. This provides support for the Other Revenue analysis.
- Schedule 35.9, Fines and Penalties. This has direct and allocated account level details for the fines and penalties adjustment.
- Schedule 35.10 Lobbying and Civic Participation Workpaper. This provides support for the allocated civic participation adjustment.
- Schedule 35.11, Annual Pipeline Replacement Budget. This schedule includes the 2024 PRP budget by project.
- Schedule 35.12, AGSC Plant Rollforward. This Schedule includes the AGL Services Company (AGSC) monthly plant-in-service and accumulated reserve activity by FERC account.
- Schedule 35.13, Non-Allocable Plant. This Schedule includes the calculation of the non-allocable year-end plant-in-service, accumulated reserve, and Construction Works in Progress (CWIP).
- Schedule 35.14, Special Contract Revenue-Currents Rates – CONFIDENTIAL, provides support for the Special Contract revenue under the current rates effective September 1, 2023.

- Schedule 35.15, Proof of Special Contract Revenue at Proposed Rates CONFIDENTIAL, provides support for the annual revenue for the Special Contract customers.
- Schedule 35.16 Support of revenue by Rate Schedule, adopted in Docket 23-00029, CONFIDENTIAL, as shown in Schedule 6.
- Schedule 35.17 Detailed support for Schedule 16.4, Number of Customer and Volumes, provides monthly schedule for customer, volumes, and revenues.
- Schedule 35.18 Revenue – Other Normalization Adjustments, provides support for Other Normalization Adjustments as shown in Schedule 6.
- Schedule 35.19 Inactive Service Lines Workpaper, provides detailed support for Inactive Service Line Adjustment on Schedule 14.3
- Schedule 35.20 Detailed Support for Schedule 15, provides support for Historic Base Period volumes and Jurisdictional Non-Gas Revenue
- Schedule 35.21 Summary of Customer Deposits. This schedule includes the summary of customer deposits balances.
- Schedule 35.22 Federal Prime Rates. This schedule includes daily bank prime loan rates.
- Schedule 35.23 Relocation Expense. This schedule provides support for the relocation expense normalization adjustment.
- Schedule 35.24 Advertising Expense Workpaper. This Schedule provides support for the advertising expense adjustment.

III. OVERVIEW & HISTORY OF CGC'S ANNUAL REVIEW MECHANISM

Q. What is the purpose of the Company's Annual Review Mechanism?

A. The purpose of CGC'S ARM is to provide the Company a reasonable and timely means of recovering its cost of service as measured against its current authorized rate of return set in the Rate Case Order. The Company's ARM is symmetrical ensuring that any earnings in excess of its authorized rate of return are returned to customers, while also allowing the Company to recover any deficiency as measured against the rate of return. The ARM is a comprehensive mechanism based on known historical information and data and includes all components of the Company's cost of service including capital investment, depreciation expense, O&M expenses, taxes, and revenues. Ultimately, the ARM mechanism allows the Company to recover its cost of service in a timely manner while avoiding the cost and time necessary for a general rate case and earn a fair and reasonable rate of return as established in the Rate Case Order.

Q. What is the basis for CGC's ARM filings in this Docket?

A. The ARM process we are following was set forth in a Settlement Agreement reached by and between the Company, the Consumer Advocate Unit of the Attorney General's Office ("Consumer Advocate"), the Chattanooga Regional Manufacturers Association ("CRMA"), and Party Staff on July 26, 2019. This Settlement Agreement was subsequently approved by the Commission in the ARM Order on August 12, 2019.

Q. Please provide a general description of CGC's ARM and how it works.

A. The Company's prescribed ARM mechanism has two components: (1) recovery or refund of a Historic Base Period revenue deficiency or surplus referred to as the annual reconciliation balance, and (2) a prospective rate setting mechanism referred to as the rate reset. Both the calculation of the annual reconciliation balance and the rate reset include the rate-making adjustments and methodologies set forth in the ARM Order, and the 2019 and 2020 ARM Stipulations.

The Historic Base Period annual reconciliation balance is determined based on a review of the Company's actual rate of return compared to its current authorized rate of return of 7.12%. The resulting revenue deficiency or surplus for the Historic Base Period is then deferred and included in the Company's calculation of the rate reset. The rate reset utilizes the same Historic Base Period cost of service but is adjusted for the recovery or refund of the annual reconciliation balance and certain normalization adjustments described in detail below. Simply put, the prescribed ARM allows for rates to be set annually to recover or refund the prior year's annual reconciliation balance and to collect on a going forward basis rates needed to earn the authorized rate of return.

Q. In the Company's 2020 ARM filing, a voluntary rate cap was approved for the 2020 through 2023 ARM filings. Please discuss the voluntary rate cap.

A. In the 2020 ARM filing the Commission approved the Company's proposal, as requested by the Company and stipulated between the Company and the Consumer Advocate, to limit the rate increase for the 2020 ARM filing and next three filings

up to $6.8 million annually with any under-recovered amount rolling to the next year.

Q. Please continue.

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

Q. For the 2020 through 2023 historic base periods for which the voluntary rate cap is in place, does the rate cap impact the Company's ability to earn its authorized rate of return or its ability to fully collect the Commission-approved historic base period deficiencies?

A. No, even under the voluntary rate cap, the Company will earn its authorized rate of return for the Historic Base Periods and, over time, fully collect the Commission approved deficiencies and projected rate resets. The primary difference under the voluntary rate cap compared to the prescribed ARM mechanism is that the Company will be recovering the deficiencies and rate resets over an extended period of time rather than over one year. Additionally, and as discussed previously, any cumulative over or under recovery amounts from the 2020-2023 period will be

included as part of that annual ARM filing request in the 2024 historic base period filing to be made in 2025.

Q. What are the components that make up the authorized rate of return of 7.12%?

A. The 7.12% is CGC's current authorized rate of return, approved by the Commission in the Rate Case Order. The capital structure consists of 6.30% short-term debt, 44.47% long-term debt, and 49.23% equity. The cost of short-term debt is 3.01%, long-term debt is 4.73%, and the return on equity is 9.8%. Furthermore, the fixed rate of return 7.12% was agreed to by all parties in the ARM Docket and approved by the Commission in the ARM Order, so this is a fixed component for purposes of the Commission's review of CGC's ARM filing in this case.

Q. Have you complied with the rate-making methodologies and filing requirements set forth in the Rate Case Order, the ARM Order, and the 2019 and 2020 ARM Stipulations?

A. Yes, the Company's ARM filing incorporates the rate making methodologies established in the Rate Case Order and the stipulated filing requirements approved in the ARM Order and the 2019 and 2020 ARM Stipulations.

IV. CGC'S 2023 ANNUAL RECONCILIATION BALANCE AND RATE RESET

Q. What calculations did you perform for the ARM filing?

A. I calculated the Company's actual rate of return for the 2023 Historic Base Period and compared the results to the authorized rate of return approved by the Commission. The difference, with the addition of carrying costs, comprises the Company's annual reconciliation balance. After calculating the annual

reconciliation balance, I calculated the rate reset which includes normalization adjustments and recovery of the 2023 annual reconciliation balance over one year. The results and supporting calculations are shown in Exhibit TW-1. All of the calculations were made in accordance with the approved methodologies.

Q. Please discuss the results of your calculations.

A. The Company's actual rate of return for the Historic Base Period is 4.21%. This return is significantly less than the authorized rate of return of 7.12% approved by the Commission. The difference between the authorized rate of return and actual rate of return results in a total annual reconciliation balance revenue deficiency of $11,035,484. With the addition of carry cost, the total deficiency balance is $11,484,646. The annual reconciliation balance is presented in Schedule 29 in Exhibit TW-1. The rate reset rate of return is 8.04%, is higher than the authorized rate of return due to the ARM normalization adjustments. The difference between the authorized rate of return and actual rate of return for the rate reset results in a revenue sufficiency of ($3,377,827). Incorporating both the 2023 Historic Base Period annual reconciliation balance, including the balance not recovered in the 2022 ARM in excess of the $6,800,000 cap, and the rate reset results in a total rate adjustment of $8,422,852. Since the prescribed ARM filing rate adjustment exceeds the rate adjustment cap, the Company is requesting approval of its 2023 ARM filing components, the deficiency, rate reset and rate adjustment, as filed, and for rates to be increased by $6,800,000.

Q. Were the rate making adjustments set forth in CGC's Rate Case Order reflected in the calculation of the revenue deficiency?

A. Yes, all rate making adjustments were performed. A summary of the rate making adjustment amounts and by roll-up category is provided in Schedule 5 of Exhibit TW-1. The amounts are further linked within the model to supporting workpapers. The table below list each rate making adjustment and the Schedules the adjustment details are provided within.

Rate Making Adjustments	Schedule
Exclude AMA Management & Consulting Fee from Revenues	Schedule 5.1
Exclude 67% of Direct and Allocated Short-Term Incentive Comp.	Schedule 27
Exclude 100% of Direct and Allocated Long-Term Incentive Comp.	Schedule 27
Exclude 100% of Promotional Advertising	Schedule 26
Exclude 100% of Lobbying Costs	Schedule 24
Exclude 100% of Supplemental Executive Retirement Plan Expense	Schedule 25
Exclude Pension and OPEB Expense, Include Actual Cash Contributions	Schedule 25

Q. Were any other adjustments included in the calculation of the deficiency?

A. Yes, in addition to the prescribed rate making adjustments made in the Rate Case Docket, the Company has also incorporated three adjustments that were discussed and approved in the 2019 and 2020 ARM Stipulations which are the inclusion of one-fifth of the AGSC deferred pension contribution, one-fourth of the LNG Maintenance Liquefaction Equipment amortization, and continued the reduction to depreciation expense associated with in-active service lines.

In addition to the approved adjustments, the Company has also adjusted for the impact to revenue associated with miscellaneous billing adjustments, removed direct and allocated fines and penalties, and adjusted for capitalized interest incurred during construction.

Q. Please discuss the Company's adjustment for capitalized interest.

A. The Company determined that a regulatory adjustment should have been made to allocate a portion of the capitalized interest recorded at ASC associated with construction works in process ("CWIP"). ASC interest costs, including capitalized interest, are not allocated from ASC to affiliates so a rate making adjustment is necessary to reflect the capitalized interest at CGC. However, the Company makes a regulatory adjustment to allocate a portion of ASC CWIP to CGC's rate base. Therefore, an adjustment should also be made to include the associated capitalized interest costs as a reduction to CGC's cost of service. The adjustment for allocated capitalization interest included in this year's ARM deficiency is $ 424,312 reduction in the deficiency and reflects capitalized interest for four years, 2020 through 2023. The Company has included an adjustment back to 2020 as this was the first year of the multi-year voluntary rate cap that was approved for historic base periods 2020 through 2023 in the Company's 2020 ARM filing, Docket No 21-00048. On a going forward basis, the Company has normalized the allocated interest based on the historic base year amount.

Q. Please discuss the normalization adjustments performed in the 2023 rate reset.

A. The methodologies for the 2023 rate reset include normalizing certain rate base and income statement items. In addition to the prescribed normalization adjustments, the rate reset also allows for the adjustment of any material one-time, non-recurring items. The tables below list each normalization adjustment and the Schedules the adjustment details are provided within.

Material One-Time, Non-Recurring Adjustments	Schedule
Group Insurance - Medical (five-year Avg.)	Schedule 28
Non-Recurring O&M Expense (Employee Reloc., and Outside Serv)	Schedule 28.2

Prescribed/Approved Adjustments	Schedule
Weather Normalization	Schedule 16.3
2020 ARM Revenue Normalization	Schedule 6
Removal of the 2020 ARM Deficiency from the Historic Period	Schedule 5
Other Revenues (four-year avg.)	Schedule 28
Depreciation Expense	Schedule 14
Annual 2021 Reconciliation Balance	Schedule 29
Interest on Customer Deposits	Schedule 28
Uncollectible Expense (five-year avg.)	Schedule 28
Docket 19-00047 Expenses (three-year amort.)	Schedule 28
Material and Supplies (three-year avg.)	Schedule 28
Prepayments (three-year avg.)	Schedule 28
Gas Inventory (three-year avg.)	Schedule 28
Reserve for Uncollectible (three-year avg.)	Schedule 28
Reserve for Health Insurance (three-year avg.)	Schedule 28
Other Reserves (three-year avg.)	Schedule 28
Three Year Amortization of ARM Legal Cost	Schedule 28

Q. Please discuss the material one-time, non-recurring normalization adjustments included in the 2023 ARM filing.

A. An adjustment was made to remove charges for non-recurring costs related to underground repairs and relocation of gas services lines, and employee relocation expenses.

Q. As part of the 2023 ARM Docket, CGC committed to work with the Consumer Advocate to develop updated or new schedules to support future ARM filings. Please discuss that commitment.

A. In August of 2022 Southern Company Gas implemented new accounting software and a new FERC based chart of accounts. The transition to the new accounting system and adoption of a new CoA resulted in the Consumer Advocate submitting additional discovery and the need for additional informal meetings in the 2022 ARM beyond that requested in prior ARM filings. Thus, a very important accomplishment that came out of our negotiations with the Consumer Advocate was an agreement to work together, collaboratively, to update or otherwise develop new schedules that would be included in the 2024 ARM Docket and future ARM filings. The Consumer Advocate and the Company met in October 2023 to discuss potential changes and additions to the Company's reporting. The Company proposed and the Consumer Advocate agreed on the following.

a. The Company will provide a detail trial balance including additional chart fields. The additional accounting details will allow for the audit of each FERC account in total, as well as the identification of specific charges to the account by resource type and source entity of those charges.

b. As a result of the new system changes and the increased transparency to ledger details the Company is able to provide a more detailed work product. The Company has refined its regulatory adjustment calculations, which should result in a more efficient audit of the regulatory adjustment.

c. CGC committed to continue to adapt models and schedules to align with the new FERC based accounting structure. This will include, but not limited to, an update to the monthly invoices provided in Schedule 23. The Company proposes providing a detail invoice that includes both Product

Type and FERC Account. Additionally, the company proposed improvement to Schedule 7 to better align with the new FERC based Coa and new chart fields.

d. Prior to the Company's transition to EF there was a non-plant related acquisition adjustment balance recorded to legacy account 145901 LNG-Presentation Reclass. The accounting method for this adjustment was established in purchasing accounting when CGC was acquired and was retained during Southern Company's purchase of GAS. During the conversion this account was mapped to 16420000 - Inventory-Liquefied Natural Gas Stored. The Company recognizes how this could create a reconciling challenge and has worked with the accounting department to reclass to its own sub account, 16420100 Inventory-LNG Presentation Reclass, for tracking purposes. Though this change will not be reflective for the full year in the 2024 ARM (2023 historic-base period), the change should be reflective in future ARMs to follow.

V. CONCLUSION

Q. Please summarize CGC's ARM filing.

A. The Company has submitted a 2023 annual reconciliation balance and a rate reset, both of which are based on and comply with the methodologies approved by this Commission in the Rate Case Order and 2019 ARM Stipulation, including the required rate making and normalization adjustments. The Company has also produced all the necessary filing documents supporting the calculation of the 2023 annual reconciliation balance and rate reset as required by the ARM Order. As previously discussed, the annual reconciliation balance revenue deficiency is $ 11,035,484,

combined with a rate reset of ($3,377,827), resulting in a total rate adjustment of $8,422,852. As the total rate adjust is greater than the voluntary rate cap approved by the Commission, the Company respectfully requests the Commission approve Chattanooga Gas Company's 2023 ARM filing as filed and approve an increase in rates in the amount of $6,800,000.

Q. Does this conclude your direct testimony?

A. Yes.

	A	B	C	D	E	F	G
1	**Line No.**	**Description**	**Adopted Docket 18-00017**	**Prior Year Adopted Docket 23-00029**	**Historic Base Period with Rate Making Adjustments**	**Historic Base Period Normalized**	**Annual True-Up Revenue Requirement Rate Adjustment**
2							
3	1	Rate Base - Sch 2	149,739,716	245,491,835	281,652,325	271,425,219	275,666,786
4							
5	2	Operating Income - Sch 5	9,625,826	8,612,650	11,855,278	21,826,316	13,368,601
6							
7	3	Earned Return [L2/L1]	6.43%	3.51%	4.21%	8.04%	4.85%
8							
9	4	Fair Rate of Return - Sch 11	7.12%	7.12%	7.12%	7.12%	7.12%
10							
11	5	Required Operating Income [L4 X L1]	10,657,876	17,473,129	20,046,889	19,318,964	19,620,862
12							
13	6	Operating Income Deficiency (Excess) [L6-L2]	1,032,050	8,860,479	8,191,611	(2,507,352)	6,252,261
14							
15	7	Gross Revenue Conversion Factor - Sch 12	1.347168975	1.347168975	1.347168975	1.347168975	1.347168975
16							
17	8	Revenue Deficiency (Surplus) [L6 X L7]	1,390,345	11,936,563	11,035,484	(3,377,827)	8,422,852

	A	B	C	D	E	F	G	H	I	J	K	L	M	N
1		**Description**			**Adopted Docket 18-00017**		**Prior Year Adopted Docket 23-00029**		**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**
2														
3		**Additions**												
4		Plant-in-Service	a/		$ 301,415,025		$ 396,985,306		$ 427,320,122					$ 427,320,122
5		Construction Work in Progress (CWIP)	a/		12,457,439		29,507,408		37,648,877					37,648,877
6		Deferred LNG Maintenance, net of ADITs	a/		-		256,983		85,661					85,661
7		Incremental ARM Reg Asset, net of ADITs	a/		-		-		-					-
8		Material and Supplies	a/		343,442		498,326		508,175		(2,837)			505,337
9		Prepayments	a/		46,803		(2,981)		59,136		(51,594)			7,542
10		Stored Gas Inventory	a/		9,425,959		10,949,088		12,786,318		(161,071)			12,625,247
11		Deferred Rate Case Expense	a/		1,117,499		434,025		110,816					110,816
12		Working Capital	b/		350,066		910,528		919,738		102,518			1,022,257
13		Unamortized ARM Reconciliation Balance	a/		-		6,255,881		13,667,673		(13,667,673)	5,742,323		5,742,323
14		Deferred Pension Contribution	a/		-		297,427		99,142					99,142
15		**Total Additions**			**$ 325,156,233**		**$ 446,091,991**		**$ 493,205,659**	**$ -**	**$ (13,780,657)**	**$ 5,742,323**		**$ 485,167,326**
16														
17		**Deductions**												
18		Removal of Non-allocable Net AGSC Plant	c/		$ -		$ (133,155)		$ 1,315,965	$ -	$ -	$ -		$ 1,315,965
19		Accumulated Depreciation	a/		127,903,439		149,854,725		156,442,616					$ 156,442,616
20		Accumulated Deferred Income Tax-ADIT	a/		23,114,266		28,655,888		30,260,917					30,260,917
21		Regulated Liability-EDIT	a/		22,177,646		18,171,063		17,431,356					17,431,356
22		Deferred Income Tax-ARM Reconciliation Balance	a/		-		1,634,974		3,572,046		(3,572,046)	1,500,756		1,500,756
23		Deferred Tax Cuts & Jobs Act Regulatory Liability	a/		-		-		-					-
24		Customer Advances for Construction	a/		-		-		-					-
25		Reserve for Uncollectible	a/		169,708		339,904		537,185		(114,366)			422,819
26		Reserve for Health Insurance	a/		33,409		85,281		(0)		57,166			57,166
27		Other Reserves	a/		72,774		108,174		(24,116)		75,696			51,580
28		Customer Deposits	a/		1,612,342		1,866,307		1,977,988					1,977,988
29		Accrued Interest on Customer Deposits	a/		332,933		16,994		39,375					39,375
30		**Total Deductions**			**$ 175,416,517**		**$ 200,600,156**		**$ 211,553,334**	**$ -**	**$ (3,553,550)**	**$ 1,500,756**		**$ 209,500,540**
31														
32		**Total Rate Base**			**$ 149,739,716**		**$ 245,491,835**		**$ 281,652,325**	**$ -**	**$ (10,227,107)**	**$ 4,241,567**		**$ 275,666,786**
33														
34														
35		a/ Historic Base Period 13-Month Average Sch 2A												
36		b/ Lead Lag Schedule 3												
37		c/ Schedule 35.13 ASC Non-Allocable Plant												

Line No.	Description		December	January	February	March	April	May	June	July	August	September	October	November	December	13-MA
	Additions															
1	Plant-in-Service	a/	$ 411,003,007	$ 412,850,784	$ 417,869,810	$ 419,232,600	$ 420,473,371	$ 421,570,976	$ 425,976,775	$ 427,936,616	$ 430,780,395	$ 438,410,636	$ 438,808,291	$ 444,169,232	$ 446,079,096	**427,320,122**
2	Construction Work in Progress (CWIP)	a/	36,574,695	37,359,982	36,194,925	38,092,726	36,083,933	37,094,349	40,782,846	38,888,549	42,658,803	33,697,569	34,441,674	36,945,034	40,620,317	**37,648,877**
3	2021 Deficiency	a/	5,656,293	4,949,257	4,242,220	3,535,183	2,828,147	2,121,110	1,414,073	707,037	(0)	-	-	-	-	**1,957,948**
4	2022 Deficiency	a/	12,511,761	12,511,761	12,511,761	12,511,761	12,511,761	12,511,761	12,511,761	12,511,761	12,511,761	11,469,114	10,426,468	9,383,821	8,341,174	**11,709,725**
5	Deferred LNG Maintenance, net of ADITs	a/	171,322	157,045	142,768	128,492	114,215	99,938	85,661	71,384	57,107	42,831	28,554	14,277	(0)	**85,661**
6		a/														**-**
7	Prepaid Pension Cash Contributions, Net of ADITs	a/	198,285	181,761	165,237	148,714	132,190	115,666	99,142	82,619	66,095	49,571	33,047	16,524	0	**99,142**
8	Material and Supplies	a/	504,818	502,247	511,319	512,938	512,938	506,554	506,688	505,356	509,600	506,728	509,496	507,819	509,770	**508,175**
9	Prepayments	a/	14,816	12,755	16,543	11,557	122,658	107,770	89,029	104,347	90,161	75,916	61,671	41,074	20,478	**59,136**
10	Stored Gas Inventory	a/	21,377,236	16,984,203	13,328,684	9,180,460	9,254,609	9,820,837	10,484,742	11,356,680	12,151,781	13,055,542	14,317,889	13,349,337	11,560,134	**12,786,318**
11	Deferred Rate Case Expense	a/	267,427	240,013	212,598	185,183	157,768	130,354	102,939	75,524	48,109	20,695	0	0	0	**110,816**
12	**Total Additions**		**$ 488,279,661**	**$ 485,749,808**	**$ 485,195,866**	**$ 483,539,614**	**$ 482,191,590**	**$ 484,079,315**	**$ 492,053,655**	**$ 492,239,872**	**$ 498,873,812**	**$ 497,328,600**	**$ 498,627,090**	**$ 504,427,118**	**$ 507,130,969**	**$ 492,285,921**
	Deductions															
13	Accumulated Depreciation	a/	(153,236,150)	(154,238,651)	(155,316,434)	(156,310,310)	(155,721,545)	(155,962,969)	(157,154,662)	(156,926,534)	(157,417,988)	(156,790,325)	(157,162,958)	(158,475,194)	(159,040,285)	**$ (156,442,616)**
14	2021 Deficiency ADITs	a/	(1,478,272)	(1,293,488)	(1,108,704)	(923,920)	(739,136)	(554,352)	(369,568)	(184,784)	0	-	-	-	-	**$ (511,710)**
15	2022 Deficiency ADITs	a/	(3,269,949)	(3,269,949)	(3,269,949)	(3,269,949)	(3,269,949)	(3,269,949)	(3,269,949)	(3,269,949)	(3,269,949)	(2,997,453)	(2,724,957)	(2,452,462)	(2,179,966)	**$ (3,060,337)**
16	Accumulated Deferred Income Tax-ADIT	a/	(29,223,890)	(29,102,840)	(29,395,937)	(29,779,867)	(29,781,050)	(29,766,507)	(30,232,323)	(30,227,173)	(30,789,442)	(31,085,388)	(31,180,553)	(31,603,186)	(31,223,769)	**(30,260,917)**
17	Regulated Liability-EDIT	a/	(17,811,983)	(17,751,017)	(17,690,051)	(17,628,766)	(17,567,694)	(17,506,622)	(17,445,549)	(17,384,477)	(17,323,405)	(17,187,662)	(17,128,629)	(17,069,596)	(17,112,182)	**(17,431,356)**
18	Deferred Tax Cuts & Jobs Act Regulatory Liability	a/														**-**
19	Customer Advances for Construction	a/														**-**
20	Reserve for Uncollectibles	a/	(606,629)	(645,495)	(544,675)	(531,815)	(528,026)	(516,016)	(522,895)	(515,297)	(521,627)	(516,070)	(579,722)	(575,373)	(379,767)	**(537,185)**
21	Reserve for Health Insurance	a/	0	0	0	0	0	0	0	0	0	0	0	0	0	**0**
22	Other Reserves	a/	(29,604)	(25,934)	(26,237)	(26,238)	(25,735)	(25,738)	(25,745)	(25,753)	(25,760)	(36,645)	(10,819)	(14,647)	(14,649)	**(24,116)**
23	Customer Deposits	a/	(1,891,346)	(1,901,355)	(1,757,893)	(1,797,558)	(1,815,264)	(1,806,917)	(1,794,613)	(1,813,100)	(1,909,292)	(2,040,335)	(2,349,298)	(2,488,741)	(2,348,130)	**(1,977,988)**
24	Accrued Interest on Customer Deposits	a/	(1,766)	(9,953)	(17,322)	(25,365)	(32,840)	(40,040)	(46,620)	(53,150)	(59,965)	(66,550)	(73,278)	(79,666)	(5,367)	**(39,375)**
25	**Total Deductions**		**$ (207,549,589)**	**$ (208,238,682)**	**$ (209,127,202)**	**$ (210,293,787)**	**$ (209,481,238)**	**$ (209,449,110)**	**$ (210,861,924)**	**$ (210,400,218)**	**$ (211,317,427)**	**$ (210,720,428)**	**$ (211,210,215)**	**$ (212,758,864)**	**$ (212,304,115)**	**$ (210,285,600)**
26	**Total Rate Base**		**$ 280,730,072**	**$ 277,511,126**	**$ 276,068,665**	**$ 273,245,827**	**$ 272,710,352**	**$ 274,630,205**	**$ 281,191,731**	**$ 281,839,655**	**$ 287,556,385**	**$ 286,608,173**	**$ 287,416,875**	**$ 291,668,253**	**$ 294,826,854**	**$ 282,000,321**
27	245511 Taxes Payable-Tennessee S	a/	$ (288,502)	$ (397,774)	$ (419,041)	$ (397,925)	$ (318,258)	$ (108,862)	$ (87,559)	$ (43,018)	$ (69,179)	$ (42,334)	$ (84,128)	$ (88,657)	$ (174,629)	$ (193,836)
28	245512 Taxes Payable- Tennessee U	a/	(3,345)	6,902	6,874	6,890	6,893	6,900	6,893	6,893	6,893	5,251	(1,332)	(1,358)	(1,345)	4,078
29	246010 Franchise Requirements 1	a/	(1,096,364)	(672,958)	(1,250,402)	(1,701,134)	(311,901)	(557,522)	(731,672)	(176,544)	(366,040)	(534,449)	(652,528)	(452,431)	(829,709)	(717,973)
30	**Franchise Fee and Sale Tax Withheld Balance**		**$ (1,388,211)**	**$ (1,063,830)**	**$ (1,662,570)**	**$ (2,092,168)**	**$ (623,266)**	**$ (659,483)**	**$ (812,337)**	**$ (212,669)**	**$ (428,327)**	**$ (571,533)**	**$ (737,987)**	**$ (542,446)**	**$ (1,005,683)**	**$ (907,732)**
	a/ Historic Base Period 13-Month Average Sch 2A1															

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S
1					FY22	FY23	FY23	FY23	FY23	FY23	FY23	FY23	FY23	FY23	FY23	FY23	FY22		
2					December	January	February	March	April	May	June	July	August	September	October	November	December		
3	g/	10100000	Plant in Service Account	Chattanooga Gas Company	397,901,294	398,417,928	398,446,800	400,435,113	399,798,931	402,640,746	407,112,634	407,551,080	408,851,797	413,093,890	414,515,580	415,700,480	417,935,907	406,338,629	
4	g/	10100005	Plant in Service Topside	Chattanooga Gas Company	199,735	205,572	45,725	0	2,491,991	2,329,216	167,504	68,181	1,014,708	8,728,622	254,505	0	0	1,192,751	
5	g/	10600000	Completed Const not Classified	Chattanooga Gas Company	5,267,835	5,503,047	9,438,318	7,959,603	8,948,718	8,744,101	7,877,036	10,816,210	9,671,981	7,776,268	16,170,549	17,143,748	16,926,667	10,172,622	
6	g/	10600005	Completed Const not Classified – Topside	Chattanooga Gas Company	0	0	0	0	0	0	0	0	0	0	0	712,310	512,404	94,209	
7					**403,368,865**	**404,126,547**	**407,930,843**	**408,394,716**	**411,239,640**	**413,714,063**	**415,157,173**	**418,435,471**	**419,538,485**	**429,598,780**	**430,940,634**	**433,556,538**	**435,374,978**	**417,798,210**	
8	g/	10100000	Plant in Service Account	AGL Services Company	21,561,209	21,901,046	38,938,741	37,798,833	37,409,299	31,013,236	32,732,019	30,209,563	36,273,880	34,946,672	35,977,360	70,901,719	58,258,047	37,532,432	
9	g/	10100025	Plant in Service-Unreg	AGL Services Company	236,102,990	236,873,852	235,893,525	240,759,436	233,145,985	241,167,194	243,202,572	240,553,454	241,007,017	243,868,783	245,044,473	245,555,817	247,207,582	240,798,668	
10	g/	10100060	Plant in Service - Cloud Software-Current	AGL Services Company	7,721,261	7,464,410	7,468,669	7,728,739	7,728,739	7,728,963	7,793,464	8,418,719	7,793,239	7,793,239	7,806,595	7,806,595	7,806,595	7,773,787	
11	g/	10100070	Plant in Service - Cloud Software-Noncurrent	AGL Services Company	49,256,718	52,813,876	43,567,237	45,084,308	45,084,308	45,084,308	45,460,337	49,109,197	45,460,562	45,460,562	45,538,471	45,538,471	45,538,471	46,384,371	
12					**314,642,177**	**319,053,184**	**325,868,172**	**331,371,316**	**323,368,331**	**324,993,701**	**329,188,392**	**328,290,933**	**330,534,698**	**332,069,255**	**334,366,898**	**369,802,602**	**358,810,694**	**332,489,258**	
13				**Allocation Rate**	**2.43%**	**2.73%**	**3.05%**	**3.27%**	**2.86%**	**2.42%**	**3.29%**	**2.89%**	**3.40%**	**2.65%**	**2.35%**	**2.87%**	**2.98%**		
14					**7,634,142.74**	**8,724,237.37**	**9,938,967.08**	**10,837,884**	**9,233,731**	**7,856,913**	**10,819,602**	**9,501,146**	**11,241,909**	**8,811,856**	**7,867,657**	**10,612,694**	**10,704,119**	**9,521,912**	
15				**Total Utility Plant**	**411,003,007**	**412,850,784**	**417,869,810**	**419,232,600**	**420,473,371**	**421,570,976**	**425,976,775**	**427,936,616**	**430,780,395**	**438,410,636**	**438,808,291**	**444,169,232**	**446,079,096**	**427,320,122**	
16																			
17	g/	10700000	Construction Work in Progress Account	Chattanooga Gas Company	32,674,315	33,047,123	31,397,615	33,004,281	34,221,076	35,379,076	35,364,938	33,711,113	37,218,503	37,131,263	30,098,900	31,956,801	34,997,121	33,861,702	
18	g/	10700015	Construction Work in Progress-Topside	Chattanooga Gas Company	76,070	-106,219	-8,592	73,045	-2,491,991	-2,329,216	-167,504	-27,071	-945,751	-8,361,360	-110,839	-549,332	-456,655	(1,185,032)	
19	g/	10700020	Construction Work in Progress-Unreg	Chattanooga Gas Company	1,253	-171	-171	-171	-171	-171	-171	-171	-171	-171	0	0	0	(22)	
20	g/	10700120	Construction Work in Progress Engineering and Supervision	Chattanooga Gas Company	0	0	0	0	-241,655	0	0	0	0	0	0	0	0	(18,589)	
21					**32,751,638**	**32,940,733**	**31,388,852**	**33,077,155**	**31,487,258**	**33,049,689**	**35,197,263**	**33,683,871**	**36,272,582**	**28,769,732**	**29,988,060**	**31,407,469**	**34,540,466**	**32,658,059**	
22	g/	10700000	Construction Work in Progress Account	AGL Services Company	3,304,559	3,312,351	1,580,048	1,578,397	461,584	453,571	453,099	443,044	434,013	421,688	408,876	396,063	384,839	1,048,626	
23	g/	10700015	Construction Work in Progress-Topside	AGL Services Company	1,244,406	(889,683)	(244,521)	1,106,630	(18,429)	858,129	(1,274,565)	2,108,494	3,215,110	(3,780,172)	(3,990,037)	(6,249,620)	(6,210,892)	(1,086,550)	
24	g/	10700020	Construction Work in Progress-Unreg	AGL Services Company	152,851,556	157,746,666	154,505,775	149,775,578	160,641,497	164,905,584	170,567,400	177,097,981	183,945,481	188,414,064	192,070,202	197,334,281	207,650,734	173,654,369	
25	g/	10700120	Construction Work in Progress Engineering and Supervision	AGL Services Company	(0)	220,134	456,562	(0)	(1,630,530)	0	0	(0)	(0)	(0)	0	577,223	577,223	15,432	
26	g/	10700030	Construction Work in Progress-Cloud Software	AGL Services Company	167,253	1,226,430	1,278,493	891,864	1,522,966	1,086,239	196,459	186,534	173,109	646,855	784,697	900,229	1,399,591	804,671	
27					**157,567,775**	**161,615,898**	**157,576,357**	**153,352,470**	**160,977,089**	**167,303,523**	**169,942,393**	**179,836,053**	**187,767,714**	**185,702,434**	**189,273,738**	**192,958,177**	**203,801,495**	**174,436,547**	
28				**Allocation Rate**	**2.43%**	**2.73%**	**3.05%**	**3.27%**	**2.86%**	**2.42%**	**3.29%**	**2.89%**	**3.40%**	**2.65%**	**2.35%**	**2.87%**	**2.98%**		
29					**3,823,057**	**4,419,249**	**4,806,073**	**5,015,571**	**4,596,675**	**4,044,661**	**5,585,583**	**5,204,678**	**6,386,221**	**4,927,837**	**4,453,613**	**5,537,565**	**6,079,850**	**4,990,818**	
30				**Total Construction Work in Progress**	**36,574,695**	**37,359,982**	**36,194,925**	**38,092,726**	**36,083,933**	**37,094,349**	**40,782,846**	**38,888,549**	**42,658,803**	**33,697,569**	**34,441,674**	**36,945,034**	**40,620,317**	**37,648,877**	
31																			
32	g/	15400000	Plant Materials and Supplies-Maximo	Chattanooga Gas Company	504,818	502,247	511,319	512,938	512,938	506,554	506,688	505,356	509,600	506,728	509,496	507,819	509,770	508,175	
33	g/	16410030	Gss Underground Storage	Chattanooga Gas Company	11,550,545	8,234,348	5,588,003	2,607,826	3,108,082	3,652,908	4,208,780	4,918,462	5,558,926	6,201,857	6,889,287	6,349,075	4,894,182	5,674,022	
34	g/	16410035	Css Underground Storage(SONAT)	Chattanooga Gas Company	-	3,522,222	2,634,037	1,544,433	1,202,509	1,305,137	1,498,561	1,749,657	1,995,340	2,195,280	2,197,093	1,937,096	1,801,133	1,814,038	
35	g/	16410050	Wss Underground Storage	Chattanooga Gas Company	4,413,907	-	-	-	-	-	-	-	-	-	-	-	-	339,531	
36	g/	16420000	Inventory-Liquefied Natural Gas Stored	Chattanooga Gas Company	5,412,783	5,227,634	5,106,644	5,028,201	4,944,017	4,862,792	4,777,400	4,688,561	4,597,515	4,658,405	5,231,509	5,063,166	4,864,819	4,958,727	f/
37	g/	16420100	Inventory-LNG Presentation Reclass	Chattanooga Gas Company	-	-	-	-	-	-	-	-	-	-	-	980,962	980,962	150,917	f/
38				**Total Materials & Supplies & Gas Stored**	**21,882,054**	**17,486,451**	**13,840,004**	**9,693,398**	**9,767,547**	**10,327,391**	**10,991,430**	**11,862,036**	**12,661,381**	**13,562,269**	**14,827,385**	**13,857,156**	**12,069,904**	**13,294,493**	
39																			
40	g/	16500600	Prepayments Account	Chattanooga Gas Company	14,816	12,755	16,543	11,557	122,658	107,770	89,029	104,347	90,161	75,916	61,671	41,074	20,478	59,136	
41	g/	18230934	ORA-Rate Case Expenses	Chattanooga Gas Company	267,427	240,013	212,598	185,183	157,768	130,354	102,939	75,524	48,109	20,695	0	0	0	110,816	-
42	g/	14400100	Accum Prov Uncoll	Chattanooga Gas Company	(417,014)	(434,600)	(448,455)	(492,186)	(491,101)	(470,885)	(461,869)	(430,205)	(386,476)	(365,721)	(396,440)	(382,617)	(182,807)	(412,337)	
43	g/	24200000	Misc Cur and Accrued Liabilities (MC&AL)	Chattanooga Gas Company	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
44	g/	14300795	Oth AR-Provision for Uncoll - Damage Main	Chattanooga Gas Company	(189,615)	(210,895)	(96,220)	(39,629)	(36,925)	(45,132)	(61,026)	(85,092)	(135,151)	(150,349)	(183,282)	(192,756)	(196,960)	(124,849)	
45	g/	24200280	MC&AL-Health Reimbursement Account	Chattanooga Gas Company	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
46	g/	23200085	AP-Unclaimed Check	Chattanooga Gas Company	29,604	25,934	26,237	26,238	25,735	25,738	25,745	25,753	25,760	36,645	10,819	14,647	14,649	24,116	
47																			
48																			
49	g/	10800000	Accum Depr	Chattanooga Gas Company	(150,817,354)	(151,564,132)	(152,138,617)	(152,840,109)	(153,034,968)	(153,602,599)	(153,655,053)	(153,966,317)	(153,547,266)	(153,931,044)	(154,687,347)	(155,150,731)	(155,439,129)	(153,413,436)	
50	g/	10800025	Accum Depr Plant in Service-Topside	Chattanooga Gas Company	-	-	-	-	-	-	-	-	-	-	-	(765)	(1,531)	(177)	
51	g/	10800030	Accum Prov Depr Util-ARO	Chattanooga Gas Company	29,822,532	29,822,532	29,822,532	30,218,564	30,218,564	30,218,564	30,513,141	30,513,141	30,513,141	30,473,731	30,473,731	30,473,731	30,927,848	30,308,596	
52	g/	10800050	Removal Work in Progress (RWIP)	Chattanooga Gas Company	649,806	879,947	863,446	928,619	1,002,870	838,369	942,866	1,042,835	946,835	979,188	1,002,810	1,020,893	1,009,542	931,387	
53	g/	10800060	Accum Reg FixedAsset Rem Cost	Chattanooga Gas Company	(29,822,532)	(29,822,532)	(29,822,532)	(30,218,564)	(30,218,564)	(30,218,564)	(30,513,141)	(30,513,141)	(30,513,141)	(30,473,731)	(30,473,731)	(30,473,731)	(30,927,848)	(30,308,596)	
54					**(150,167,548)**	**(150,684,184)**	**(151,275,171)**	**(151,911,491)**	**(152,032,098)**	**(152,764,230)**	**(152,712,187)**	**(152,923,482)**	**(152,600,431)**	**(152,951,856)**	**(153,684,538)**	**(154,130,604)**	**(154,431,117)**	**(152,482,226)**	
55	g/	10800000	Accum Depr	AGL Services Company	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
56	g/	10800025	Accum Depr Plant in Service-Topside	AGL Services Company	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
57	g/	10800035	Accum Depr-Unreg	AGL Services Company	(123,459,659)	(125,675,966)	(128,185,092)	(129,461,844)	(123,476,727)	(125,885,812)	(128,030,869)	(130,478,892)	(133,102,745)	(135,401,760)	(137,872,951)	(140,726,965)	(143,135,928)	(131,145,785)	
58	g/	11100010	Accum Amortization - Cloud Software	AGL Services Company	(3,013,175)	(4,314,071)	(4,315,489)	(5,033,285)	(5,728,941)	(6,426,989)	(7,132,257)	(7,837,670)	(8,543,102)	(9,248,552)	(9,956,133)	(10,661,616)	(11,367,116)	(7,198,338)	
59				**Allocation Rate**	**2.43%**	**2.73%**	**3.05%**	**3.27%**	**2.86%**	**2.42%**	**3.29%**	**2.89%**	**3.40%**	**2.65%**	**2.35%**	**2.87%**	**2.98%**		
60					**(3,068,602)**	**(3,554,467)**	**(4,041,263)**	**(4,398,819)**	**(3,689,447)**	**(3,198,739)**	**(4,442,475)**	**(4,003,052)**	**(4,817,557)**	**(3,838,469)**	**(3,478,420)**	**(4,344,590)**	**(4,609,168)**	**(3,960,390)**	
61				**Total Accumulated Depreciation**	**(153,236,150)**	**(154,238,651)**	**(155,316,434)**	**(156,310,310)**	**(155,721,545)**	**(155,962,969)**	**(157,154,662)**	**(156,926,534)**	**(157,417,988)**	**(156,790,325)**	**(157,162,958)**	**(158,475,194)**	**(159,040,285)**	**(156,442,616)**	
62																			
63																			
64	g/	28201000	ADIT-Oth Prop Fed-Util	Chattanooga Gas Company	27,251,161	27,366,662	27,482,162	27,517,343	27,606,070	27,694,797	27,783,524	27,872,251	27,960,978	28,232,006	28,354,598	28,474,372	28,229,423	27,832,719	
65	g/	28207000	Reg Tax Liability Reclass	Chattanooga Gas Company	(4,655,160)	(4,639,227)	(4,623,293)	(4,607,276)	(4,591,315)	(4,575,354)	(4,559,393)	(4,543,431)	(4,527,470)	(4,517,409)	(4,501,981)	(4,486,554)	(4,472,268)	(4,561,549)	
66	g/	28201050	ADIT-Oth Prop St-Util	Chattanooga Gas Company	7,435,310	7,489,881	7,544,452	7,573,096	7,619,024	7,664,953	7,710,881	7,756,809	7,802,738	8,015,896	8,151,636	8,207,544	8,135,740	7,777,535	
67	g/	28301000	ADIT-DTL-Util Fed-Other	Chattanooga Gas Company	2,118,630	1,813,475	1,815,311	1,964,693	1,953,914	1,942,593	1,915,428	1,901,635	2,054,479	2,048,240	2,022,713	2,013,184	1,871,724	1,956,617	
68	g/	28301050	ADIT-DTL-Util St-Other	Chattanooga Gas Company	(2,445,380)	(2,546,399)	(2,545,791)	(2,496,340)	(2,499,908)	(2,503,656)	(2,512,649)	(2,517,214)	(2,466,617)	(2,502,712)	(2,511,162)	(2,514,317)	(2,424,442)	(2,498,968)	
69	g/	25400300	Oth Reg Liab-Inc Tax Other	Chattanooga Gas Company	17,811,983	17,751,017	17,690,051	17,628,766	17,567,694	17,506,622	17,445,549	17,384,477	17,323,405	17,187,662	17,128,629	17,069,596	17,112,182	17,431,356	
70																			
71					**47,516,545**	**47,235,409**	**47,362,892**	**47,580,281**	**47,655,479**	**47,729,955**	**47,783,341**	**47,854,527**	**48,147,513**	**48,463,684**	**48,644,434**	**48,763,826**	**48,452,359**	**47,937,711**	
72	g/	28202000	ADIT-DTL-Property Fed-Oth	AGL Services Company	28,261,839	28,670,311	29,078,784	29,940,959	30,500,665	31,060,372	31,620,079	32,179,786	32,739,492	35,830,653	36,288,051	36,838,373	29,921,200	31,763,736	
73	g/	28202050	ADIT-DTL-Property St-Oth	AGL Services Company	3,680,415	3,944,765	4,209,114	4,860,529	5,253,900	5,647,271	6,040,643	6,434,014	6,827,385	9,678,729	9,610,387	9,952,535	8,993,704	6,548,722	
74					**31,942,254**	**32,615,076**	**33,287,897**	**34,801,488**	**35,754,566**	**36,707,644**	**37,660,722**	**38,613,799**	**39,566,877**	**45,509,382**	**45,898,438**	**46,788,908**	**38,914,904**	**38,312,458**	
75				**Allocation Rate**	**2.43%**	**2.73%**	**3.05%**	**3.27%**	**2.86%**	**2.42%**	**3.29%**	**2.89%**	**3.40%**	**2.65%**	**2.35%**	**2.87%**	**2.98%**		
76					**775,013**	**891,831**	**1,015,280**	**1,138,223**	**1,030,966**	**887,429**	**1,237,814**	**1,117,531**	**1,345,720**	**1,207,646**	**1,079,991**	**1,342,761**	**1,160,918**	**1,093,932**	
77					**48,291,558**	**48,127,240**	**48,378,171**	**48,718,504**	**48,676,117**	**48,617,384**	**49,021,155**	**48,972,068**	**49,493,234**	**49,671,329**	**49,724,425**	**50,106,586**	**49,613,277**	**49,031,644**	
78	a/			ADIT Adjustments - Pension & OPEB	(1,255,685)	(1,273,383)	(1,292,184)	(1,309,871)	(1,327,701)	(1,344,255)	(1,343,283)	(1,360,408)	(1,380,387)	(1,398,279)	(1,415,242)	(1,433,804)	(1,277,326)	(1,339,370)	a/
79																			
80				**Total Accumulated Deferred Income Tax-ADIT**	**29,223,890**	**29,102,840**	**29,395,937**	**29,779,867**	**29,781,050**	**29,766,507**	**30,232,323**	**30,227,173**	**30,789,442**	**31,085,388**	**31,180,553**	**31,603,186**	**31,223,769**	**30,260,917**	
81																			
82																			
83																			
84																			
85																			
86																			
87	g/	23500000	Customer Deposits Account	Chattanooga Gas Company	1,210,427	1,242,006	1,252,951	1,261,286	1,254,075	1,245,738	1,229,606	1,217,260	1,226,030	1,232,613	1,233,934	1,255,597	1,283,704	1,241,941	
88	g/	23206001	AP-Customer Credit Balances	Chattanooga Gas Company	680,918	659,349	504,942	536,272	561,188	561,179	565,007	595,840	683,262	807,722	1,115,364	1,233,144	1,064,425	736,047	
89	g/	23700060	Int Accr-Cust Dep	Chattanooga Gas Company	1,766	9,953	17,322	25,365	32,840	40,040	46,620	53,150	59,965	66,550	73,278	79,666	5,367	39,375	
90																			
91																			
92	g/	24100105	Tax Clct Pay-Sales Tax	Chattanooga Gas Company	288,502	397,774	419,041	397,925	318,258	108,862	87,559	43,018	69,179	42,334	84,128	88,657	174,629	193,836	
93	g/	23600310	Tax Accr-Use	Chattanooga Gas Company	3,345	(6,902)	(6,874)	(6,890)	(6,893)	(6,900)	(6,893)	(6,893)	(6,893)	(5,251)	1,332	1,358	1,345	(4,078)	
94	g/	24200565	MC&AL-Franchise Requirements 1	Chattanooga Gas Company	1,096,364	672,958	1,250,402	1,701,134	311,901	557,522	731,672	176,544	366,040	534,449	652,528	452,431	829,709	717,973	
95					**1,388,211**	**1,063,830**	**1,662,570**	**2,092,168**	**623,266**	**659,483**	**812,337**	**212,669**	**428,327**	**571,533**	**737,987**	**542,446**	**1,005,683**	**907,732**	
96																			
97																			
98	e/	Prepaid AGSC Pension Cost			268,442	246,072	223,702	201,332	178,962	156,591	134,221	111,851	89,481	67,111	44,740	22,370	0	134,221	22,370
99		ADIT on Prepaid Pension Costs			(70,157)	(64,311)	(58,465)	(52,618)	(46,772)	(40,925)	(35,079)	(29,232)	(23,386)	(17,539)	(11,693)	(5,846)	(0)	(35,079)	
100																			
101	d/	Deferred LNG Maintenance			231,940	212,611	193,283	173,955	154,626	135,298	115,970	96,641	77,313	57,985	38,657	19,328	(0)	115,970	19,328
102		ADITs on Deferred LNG Maintenance			(60,617)	(55,566)	(50,514)	(45,463)	(40,412)	(35,360)	(30,309)	(25,257)	(20,206)	(15,154)	(10,103)	(5,051)	0	(30,309)	
103																			
104	c/	2022 Deficiency			12,511,761	12,511,761	12,511,761	12,511,761	12,511,761	12,511,761	12,511,761	12,511,761	12,511,761	11,469,114	10,426,468	9,383,821	8,341,174	11,709,725	1,042,647
105		ADIT on 2020 Deficiency			(3,269,949)	(3,269,949)	(3,269,949)	(3,269,949)	(3,269,949)	(3,269,949)	(3,269,949)	(3,269,949)	(3,269,949)	(2,997,453)	(2,724,957)	(2,452,462)	(2,179,966)	(3,060,337)	
106																			
107	b/	2021 Deficiency			5,656,293	4,949,257	4,242,220	3,535,183	2,828,147	2,121,110	1,414,073	707,037	(0)	-	-	-	-	1,957,948	707,037
108		ADIT on 2020 Deficiency			(1,478,272)	(1,293,488)	(1,108,704)	(923,920)	(739,136)	(554,352)	(369,568)	(184,784)	0	-	-	-	-	(511,710)	
109																			
110		a/ Schedule 35.07 ADIT Workpaper																	
111		b/ The 2021 deficiency approved in docket 22-00048																	
112		c/ The 2022 deficiency approved in docket 23-00029																	
113		d/ Deferred LNG Maintenance approved in docket 21-00048																	
114		e/ 2019 Deferred Pension Contribution and amortization as approved in Docket 20-00049																	
115		f/Account 16420000 "Inventory-Liquefied Natural Gas Stored - Chattanooga Gas Company" includes an LNG Presentation reclass balance of $980,962. This amount should not be included in the Rate Base calculation as it is a non-plant item included in Chattanooga Gas's Acquisition Adjustment.																	
116		Additionally the Company created a new Account,16420100, in Nov 2023 to track the LNG Presentation/Acq related adjustment balance separately. This account is shown here for presentation purposes only is not meant to be apart of the rate base calculation																	
117		g/ This data is a direct extracted from Oracle Financials and Consolidated Cloud (Oracle FCC).																	
118																			
119																			

	A	C	D	E	G	I	J
1	**Line No.**	**Description**		**Adopted Docket 18-00017**	**Prior Year Adopted Docket 23-00029**	**Historic Base Period**	**Annual True-Up Revenue Requirement Rate Adjustment**
2							
3	1	Revenue Lag	c/	43.76	43.76	43.76	43.76
4							
5	2	Expense Lag	b/	39.01	38.40	36.46	36.35
6							
7	3	Net Lag		4.75	5.36	7.30	7.41
8							
9	4	Daily Cost of Service	b/	180,221	304,814	250,286	260,580
10							
11	5	Cash Working Capital		856,635	1,634,159	1,827,470	1,929,988
12							
13	6	Less: Tax Collections Withheld	a/	(506,569)	(723,631)	(907,732)	(907,732)
14	7	**Net Cash Working Capital Provided**		350,066	910,528	919,738	1,022,257
15							
16							
17	a/ Rate Base-13 Month Average Workpaper Schedule 2A						
18	b/ Working Capital Expense Lag Schedule 4						
19	c/ Rate Case Docket 18-00017						

	A	B	C	D	E	F	G	H	I
1		**Description**		**Historic Base Period Amount**		**Lag**		**$ Days**	
2									
3		**Operating & Maintenance Expense**							
4		Purchased Gas		$ 49,112,084	c/	40.94	b/	$ 2,010,648,717	
5		O&M Labor		5,998,073	a/	14.01	b/	84,033,005	
6		Pension		22,144	a/	0.00	b/	-	
7		Post-Retirement Benefits Other than Pension		73,068	a/	0.00	b/	-	
8		Miscellaneous Employee Benefits		(276,655)	a/	4.47	b/	(1,236,647)	
9		401 K Benefits		477,251	a/	12.07	b/	5,760,416	
10		Health/Life Insurance Expense		990,026	a/	8.98	b/	8,890,437	
11		Allocated Cost		6,746,479	a/	21.94	b/	148,017,755	
12		Uncollectible		208,341	a/	43.76	b/	9,117,010	
13		Other Operating Expense		6,673,355	a/	31.49	b/	210,143,957	
14									
15		**Taxes**							
16		Taxes-Other than Income Tax		4,135,272	c/	171.16	b/	707,793,194	
17		State Excise (Income) Tax-Current		(426,684)	d/	37.88	b/	(16,162,792)	
18		State Excise (Income) Tax-Deferred		771,594	d/	0.00	b/	-	
19		FIT-Current		(1,302,115)	d/	37.88	b/	(49,324,122)	
20		Fit-Deferred		1,903,596	d/	0.00	b/	-	
21									
22		**Other Expense**							
23		Depreciation and Amortization		10,510,711	c/	0.00	b/	-	
24		Interest on Customer Deposits		93,278	c/	0.00	b/	-	
25		Interest Short-Term Debt		466,793	e/	(51.36)	b/	(23,974,501)	
26		Interest Long-Term Debt		5,177,806	e/	45.76	b/	236,936,405	
27		**Total Working Capital Requirements [L1:L19]**		$ 91,354,419				$ 3,330,642,834	
28		Net Lead(lag) Days [Col E L20/Col BCL20]				36.46			
29		Daily Working Capital Requirements. Col C L20/365		$ 250,286.08					
30		Return on Equity		$ 13,588,429					
31		Total Cost of Serviced		$ 104,942,848					
32				-					
33									
34	Calculation of Operating Expense for Lead Lag Schedule 4.1								
35	Rate Case Docket 18-00017								
36	Income Statement Historic Base Period Schedule 5								
37	Excise and Income Tax Schedule 9								
38	Capital Structure and Rate of Return Summary Schedule 11								
39									
40									

	A	B	C	D	E	F	G	H	I	J
1	**Line No.**		**Description**		**Historic Base Period Amount**		**Lag**		**$ Days**	
2										
3			**Operating & Maintenance Expense**							
4	1		Purchased Gas		$ 49,112,084	c/	40.94	b/	$ 2,010,648,717	
5	2		O&M Labor		5,998,073	a/	14.01	b/	84,033,005	
6	3		Pension		22,144	a/	0.00	b/	-	
7	4		Post-Retirement Benefits Other than Pension		73,068	a/	0.00	b/	-	
8	5		Miscellaneous Employee Benefits		(276,655)	a/	4.47	b/	(1,236,647)	
9	6		401 K Benefits		325,105	a/	12.07	b/	3,924,014	
10	7		Health/Life Insurance Expense		901,929	a/	8.98	b/	8,099,322	
11	8		Allocated Cost		6,746,479	a/	21.94	b/	148,017,755	
12	9		Uncollectible		305,569	a/	43.76	b/	13,371,702	
13	10		Other Operating Expense		6,591,948	f/	31.49	b/	207,580,430	
14										
15			**Taxes**							
16	11		Taxes-Other than Income Tax		4,135,272	c/	171.16	b/	707,793,194	
17	12		State Excise (Income) Tax-Current		471,388	d/	37.88	b/	17,856,176	
18	13		State Excise (Income) Tax-Deferred		771,594	d/	0.00	b/	-	
19	14		FIT-Current		1,410,753	d/	37.88	b/	53,439,328	
20	15		Fit-Deferred		1,903,596	d/	0.00	b/	-	
21										
22			**Other Expense**							
23	16		Depreciation and Amortization		11,121,091	c/	0.00	b/	-	
24	17		Interest on Customer Deposits		88,149	c/	0.00	b/	-	
25	18		Interest Short-Term Debt		447,400	e/	(51.36)	b/	(22,978,442)	
26	19		Interest Long-Term Debt		4,962,686	e/	45.76	b/	227,092,508	
27	20		**Total Working Capital Requirements [L1:L19]**		$ 95,111,673				$ 3,457,641,059	
28	21		Net Lead(lag) Days [Col E L20/Col BCL20]				36.35			
29	22		Daily Working Capital Requirements. Col C L20/365		$ 260,579.93					
30	23		Return on Equity		$ 13,588,429					
31	24		Total Cost of Serviced		$ 108,700,102					
32					-					
33										
34	a/		Calculation of Operating Expense for Lead Lag Schedule 4.1							
35	b/		Rate Case Docket 18-00017							
36	c/		Income Statement Historic Base Period Schedule 5							
37	d/		Excise and Income Tax Schedule 9							
38	e/		Capital Structure and Rate of Return Summary Schedule 11							
39	f/		Calculation of Operating Expense for Lead Lag Schedule 4.1							
40										
41										

	A	B	C	D	E	F	G
1	**Line No.**		**Description**		**Historic Base Period Adjusted**	**Historic Base Period Normalized**	
2							
3	1		Total O&M		20,912,084	20,687,660	a/
4							
5	2		O&M Labor- Payroll		5,998,073	5,998,073	a/
6	3		Pension		22,144	22,144	a/
7	4		Post-Retirement Benefits Other than Pension		73,068	73,068	a/
8	5		Miscellaneous Employee Benefits		(276,655)	(276,655)	a/
9	6		401 K Benefits		477,251	325,105	a/
10	7		Health/Life Insurance Expense		990,026	901,929	a/
11	8		AGL Service Company Allocations		6,746,479	6,746,479	a/
12	9		Bad Debt Expense (Uncollectible)		208,341	305,569	a/
13	10		Total		14,238,728	14,095,713	
14							
15	11		Other Operating Expense (L1-L10)		6,673,355	6,591,948	
16					-	-	
17							
18							
19			Taxes-Other than Income Tax		4,135,272	4,135,272	
20			Depreciation and Amortization		10,510,711	11,121,091	
21			Interest on Customer Deposits		93,278	88,149	
22							
23							
24							
25	a/		Schedule 7.1 O&M Expense Breakout				

	A	C	D	F	H	J	K	L	N	O	P	R	S	T
1	**Line No.**	**Description**		**Rate Case Docket 18-00017 Adopted**	**Prior Year Adopted Docket 23-00029**	**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**
2														
3		**Revenue**												
4	1	Revenues	a/	$ 70,473,655	$ 121,530,693	$ 104,434,803	$ 5,059	$ 104,439,863	$ 4,547,189	d/	$ 108,987,051			$ 108,987,051
5	2	AFUDC -Interest	e/		429,785	388,150	425,711	813,860	(277,344)		536,517			536,517
6	3	AFUDC-Equity	e/	823,951	907,147	801,458		801,458			801,458			801,458
7	4	Other Revenues	a/	675,121	1,122,858	4,797,999	(3,461,202)	1,336,797	(133,920)	d/	1,202,877			1,202,877
8	5	**Total Operating Revenues**		$ 71,972,727	$ 123,990,483	$ 110,422,410	$ (3,030,432)	$ 107,391,978	$ 4,135,925		$ 111,527,903	$ -		$ 111,527,903
9														
10		**Operating & Maintenance Expense**												
11	6	Purchased Gas Expense	e/, a/	$ 38,611,525	$ 68,201,348	$ 49,141,557	$ (29,473)	$ 49,112,084			$ 49,112,084			$ 49,112,084
12	7	Operating & Maintenance Expense-Labor	e/, b/	3,216,717	5,013,279	7,087,987	(2,385,676)	4,702,311			4,702,311			4,702,311
13	8	Operating & Maintenance Expense-Non Labor	b/	8,733,561	15,224,420	20,506,281	(4,296,509)	16,209,772	(224,423)		15,985,349			15,985,349
14	9	**Total Operating & Maintenance Expense**		$ 50,561,803	$ 88,439,046	$ 76,735,825	(6,711,657)	$ 70,024,168	$ (224,423)		$ 69,799,744	$ -		$ 69,799,744
15														
16		**Other Expense**												
17	10	Depreciation Expense	e/	$ 7,718,131	$ 9,813,336	10,701,677	$ (190,966)	$ 10,510,711	$ 610,380	i/	$ 11,121,091			$ 11,121,091
18	11	Amortization -ARM Reconciliation Balance (ARM Regulatory Asset/(Liability)			12,511,761	9,826,880		9,826,880	(9,826,880)		-	11,484,646	h/	11,484,646
19	12	Interest on Customer Deposits	e/	96,740	71,140	93,278		93,278	(5,129)	g/	88,149			88,149
20	13	Taxes Other than Income	e/, f/	3,339,316	4,496,191	4,233,684	(98,412)	4,135,272			4,135,272			4,135,272
21	14	State Excise (Income) Tax	c/	372,213	123,887	86,821	258,089	344,910	898,072		1,242,982	(752,824)		490,158
22	15	Federal Income Tax	c/	264,062	(77,528)	(264,374)	779,628	601,481	2,712,868		3,314,349	(2,274,108)		1,040,242
23	16	Total Other Expense		$ 62,352,265	$ 115,377,834	$ 101,413,791	$ (5,963,318)	$ 95,536,700	$ (5,835,113)		$ 89,701,587	$ 8,457,715		$ 98,159,302
24	17	Utility Operating Income		$ 9,620,462	$ 8,612,650	$ 9,008,619	$ 2,932,886	$ 11,855,278	$ 9,971,038		$ 21,826,316	$ (8,457,715)		$ 13,368,601
25														
26						$ -		$ -						
27	a/	Revenue Reconciliation Schedule 5.1												
28	b/	Operating and Maintenance Expense Breakout Schedule 7.1												
29	c/	Excise and Income Tax Schedule 9												
30	d/	Revenue Summary Schedule 6												
31	e/	Chattanooga Gas Company detailed Income Statement Schedule 19												
32	f/	Taxes Other than Income Tax Schedule 8												
33	g/	Normalization Adjustment Other than Weather Schedule 28												
34	h/	Carrying Charges and Historic Period annual Reconciliation Balance Schedule 29												
35	i/	Depreciation and Amortization Schedules 14												

Line No.	Descriptions	Amount			
1	Operating Revenues		$ 109,232,803	a/	
	Classify as Other Revenues o Income Statement				
2	LNG Sales			a/	
3	49500130 - Franchise Cost Recovery Revenue	$ 3,896,442		a/	
4	48800340 - Miscellaneous Revenue	18,396		a/	
5	48700100 - Late Payment Fees	639,164		a/	
6	48800400 - Returned Check Fees	19,760		a/	
7	48800360 - Reconnect Charge	53,200		a/	
8	48800370 - Seasonal Reconnect Change	45,065		a/	
9	48800440 - Turn-on Charge	134,910		a/	
10	48800310 - Meter Set Charge	32,730		a/	
11	42100100 - Management and Consulting Fee	(41,667)		a/	
12	Total Deduct [L2:L12]		$ 4,797,999		
13	Sales and Transportation Revenue Including PGA [L1-L12]		$ 104,434,803		
14	Sales and Transportation Revenue L13		$ 104,434,803		
	Add:				
15	Reverse the Tax Rate Reduction Accrual				
16	Remove Miscellaneous Base Revenue Adjustment		5,059	f/	
17	Adjusted Sales and Transportation Revenue		$ 104,439,863		
			Adjustment		Adjusted Revenue
	Other Revenues				
18	LNG Sales	$ -		b/	-
19	49500130 - Franchise Cost Recovery Revenue	3,896,442	(3,896,442)	c/	-
20	48800340 - Miscellaneous Revenue	18,396			18,396
21	48700100 - Late Payment Fees	639,164			639,164
22	48800400 - Returned Check Fees	19,760			19,760
23	48800360 - Reconnect Charge	53,200			53,200
24	48800370 - Seasonal Reconnect Change	45,065			45,065
25	48800440 - Turn-on Charge	134,910			134,910
26	48800310 - Meter Set Charge	32,730			32,730
27	42100100 - Management and Consulting Fee	(41,667)	41,667	b/	-
28	92300000 Damage Billing - Gas Reclassed as Revenue instead of Expense Credit		393,573	d/	393,573
29					-
30	Total Other Revenues	$ 4,797,999	($3,461,202)		$ 1,336,797
	Purchased Gas Cost Adjustment		Adjustment		
32	G5100000 - Cost of Goods Sold Total	$ 49,141,557	($29,473)	e/	$ 49,112,084
33	Adjusted Sales and Transportation Revenue L17		$ 104,439,863		
34	Adjusted Other Revenue L31		1,336,797		
			$ 105,776,660		
35	Cost of Gas L32		(49,112,084)		
36	Margin		$ 56,664,576		
	80700000 - COS-Purchased Gas Exp	Odorant Cost	29,473	a/	
			$ 29,473		
	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 18				
	e/ Purchased Gas Adjustment Exclude Cost of OFF-System Sales Included in IMCR filing				

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P
1	**Line No.**		**Descriptions**		**Rate Case Docket 18-00017 Adopted**		**Prior Year Adopted Docket 23-00029**		**Historic Base Period b/**		**Adjustment to Normalize and Restate 9-1-2023 Rates g/**	**Weather Normalization Adjustment**	**d/**	**Other Normalization Adjustments**		**Normalized Revenue at 9-1-2023 Rates**
2																
3			**Sales & Transportation Margin**													
4	1		Residential (R-1)		$ 14,251,629		$ 27,060,978		$ 25,461,616	b/	$ 1,915,734	$ 85,963		($43,105)	h/	$ 27,420,208
5	2		Multi-Family (R-4)		28,029		49,643		53,426	b/	4,302	(8,381)				49,347
6	3		Gas Lights				-		336	b/	28			(364)	h/	-
7	4		Commercial (C-1)		3,495,831		6,317,167		5,917,501	b/	442,567	(27,977)		(9,601)	h/	6,322,490
8	5		Commercial (C-2)		8,254,355		15,836,152		14,100,875	b/	1,038,042	396,486		(37,032)	h/	15,498,371
9	6		Industrial (F-1/T-2)		2,004,732		4,590,563		4,176,471	b/	339,329			416	h/	4,516,217
10	7		Industrial (I-1)		36,274		-		-	b/	-					-
11	8		Industrial (T-1)		1,082,153		1,771,871		1,585,406	b/	131,068					1,716,474
12	9		Industrial (F-1/T-1/T-2)		1,290,946		2,380,053		2,097,454	b/	172,515					2,269,968
13	10		Industrial (T-3)		1,276,880		1,902,230		1,676,652	b/	134,885			6,179	h/	1,817,717
14	11		Special Contract		141,302		291,930	f/	258,043	b/	5,011			1,121	h/	264,175
15	12		**Total**		**$ 31,862,131**		**$ 60,200,588**		**$ 55,327,779**		**$ 4,183,483**	**$ 446,091**		**$ (82,385)**		**$ 59,874,967**
16	13		Misc. Base Revenue Adjustments				-		-							-
17	14		**Total Sales and Transport Margin**		**$ 31,862,131**		**$ 60,200,588**		**$ 55,327,779**		**$ 4,183,483**	**$ 446,091**		**$ (82,385)**		**$ 59,874,967**
18	15		Purchased Gas Cost		38,611,525		68,201,348		49,112,084	c/						49,112,084
19	16		**Total Sales and Transport Revenue**		**$ 70,473,656**		**$ 128,401,935**		**$ 104,439,863**		**$ 4,183,483**	**$ 446,091**		**$ (82,385)**		**$ 108,987,051**
20	17		Other Revenue a/		**675,121**		$ 1,182,561		1,336,797	c/	36,796	3,924		($174,639)	e/	1,202,877
21	18		43200000 - AFUDC Debt				429,785		$ 388,150	g/	425,711			(277,344)		110,806
22	19		41910000 - AFUDC Equity				907,147		$ 801,458	g/						801,458
23	20		Total AFUDC		823,951		761,527		1,189,608		425,711	-		(277,344)		912,264
24	21		**Total Revenue**		**$ 71,972,728**		**$ 130,346,023**		**$ 106,966,268**		**$ 4,645,989**	**$ 450,015**		**$ (534,368)**		**$ 111,102,193**
25																
26	a/ Normalization 4 Yr. Average - Rate Reset Normalization Adjustments-Non-Weather Adjustments Schedule 28															
27			Other Revenue Dkt 23-00029 Sch 5				$ 1,122,858									
28			Rate Increase		$ 6,787,873											
29			Forfeited Discount Factor Sch 12 E16		0.8796%											
30			Increase in Other Revenue				$ 59,703									
31			Adjusted Other Revenue				$ 1,182,561									
32																
33	b/ Summary - Historic Base Period Jurisdictional Non-Gas Revenues -Current Rates - Schedule 15															
34	c/ Revenue Reconciliation Schedule 5.1															
35	d/ Weather Normalized Revenue Adjustment for the Historic Base Period Schedule 16.3															
36	e/ Rate Reset Normalization Adjustments-Non-Weather Adjustments Schedule 28															
37	f/ Dkt 23-00029 Schedule 35.15 Cell U45 (Confidential)															
38	g/ Schedule 15.1															
39	h/ Schedule 35.21															

	A	B	C	D	E	F	G	H	I	J
1		Please reference Schedule 5.1								

	A	B	C	D	E	F	G	H	I	J
2	**Chattanooga Gas Company**									
3	**Annual Review Mechanism ("ARM")**									
4		There were no off system sales of Liquid Natural Gas (LNG) during the Historic Base Period								

	A	B	C	D	E	F
1	**Line No.**		**Description**			**Historic Base Period**
2	1		LNG Expenses			881,836
3	2		Ops-Oth Oper Excl Pp			-
4	3		Customer Accounts Expenses			566,178
5	4		A&G Salaries			4,757,588
6	5		Office Administration & Supply			637,625
7	6		Outside Services			3,858,385
8	7		Property Insurance			240,535
9	8		Total Injuries and Damages			67,341
10	9		Employee Pension & Benefits			(192,231)
11	10		Health & Other Benefits			1,261,498
12	11		Franchise & Regulatory Expenses			4,163,869
13	12		Miscellaneous Expenses			441,616
14	13		Total Rents			417,139
15	14		Admin & Gen, Maint			577,185
16	15		Service Costs-Pension & OPRB			534,670
17	16		Customer Service and Informational Expenses			1,249,689
18	17		Sales Expenses			95,661
19	18		Other Operations - Amortization of Cloud Software			126,325
20	19		Generation - NonFuel - O&M			-
21	20		Other Power Generation			(22)
22	21		Distribution O&M - Electric			126
23	22		Transmission O&M - Gas			556,972
24	23		Distribution O&M - Gas			6,472,395
25	24		Underground storage expenses			465
26	25		Other storage expenses			879,426
27	26		Gain/Loss on Disposition, Net			(2)
28						
29	27		**Other Operations and Maintenance**			27,594,268
30						
31						-

	A	B	C	D	E	F	G	H	I	J	K	L
1	**Line No.**		**Description**		**Rate Case Docket 18-00017 Adopted**		**Prior Year Adopted Docket 23-00029**		**Historic Base Period**	**Adj.**		**Adj. Other Tax**
2												
3	1		Property Tax	a/	2,093,447		2,501,579		2,504,632			2,504,632
4	2		Commission Inspection Fee	a/	305,345		247,164		304,032			304,032
5	3		Payroll Tax	a/	383,805		357,738		623,244	(98,412)	b/	524,832
6	4		Franchise Tax	a/	136,334		793,703		105,800			105,800
7	5		Gross Receipts Tax	a/	569,140		579,660		540,624			540,624
8	6		Allocated & Other Tax	c/			16,346		155,352			155,352
9												
10	7		**Total**		**3,488,071**		**4,496,191**		**4,233,684**	**(98,412)**		**4,135,272**
11									-			
12												
13	a/ Chattanooga Gas Company detailed Income Statement Schedule 19											
14	b/ Incentive Compensation Adjustment Schedule 27											
15	c/ Rate Case taxes other than income taxes of $3,488,071 includes allocated TOTIT as approved by the Tennessee Public Utility											
16	Commission in Docket 18-00017. Allocated TOTIT of 148,755 have been removed from TOTIT on Schedule 5 and reclassed to Allocated cost for comparability purposes as discussed in Schedule 7											

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O
1	Line No.		Description		Rate Case Docket 18-00017 Adopted		Prior Year Adopted Docket 23-00029		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
2															
3															
4	1		**Operating Revenue**	a/	71,972,727		123,990,483		110,422,410	(3,030,432)	107,391,978	4,135,925	111,527,903	-	111,527,903
5															
6			**Operating Expense:**												
7	2		Purchased Gas Expense	a/	38,611,525		68,201,348		49,141,557	(29,473)	49,112,084		49,112,084	-	49,112,084
8	3		O&M Expense	a/	11,950,278		20,237,699		27,594,268	(6,682,184)	20,912,084	(224,423)	20,687,660	-	20,687,660
9	4		Depreciation Expense	a/	7,718,131		9,813,336		10,701,677	(190,966)	10,510,711	610,380	11,121,091	-	11,121,091
10			Amortization -ARM Reconciliation Balance (ARM Regulatory Asset/(Liability)	a/			12,511,761		9,826,880		9,826,880	(9,826,880)	-	11,484,646	11,484,646
11	5		Interest on Customer Deposits	a/	96,740		71,140		93,278	-	93,278	(5,129)	88,149	-	88,149
12	6		General Taxes (Taxes Other than Income)	a/	3,339,316		4,496,191		4,233,684	(98,412)	4,135,272	-	4,135,272	-	4,135,272
13	7		**Total Operating Expense [L2:L7]**		61,715,990		115,331,474		101,591,345	(7,001,035)	94,590,310	(9,446,054)	85,144,256	11,484,646	96,628,903
14															
15	8		**NOI Before Excise and Income Tax [L1-L7]**		10,256,737		8,659,009		8,831,065	3,970,603	12,801,668	13,581,979	26,383,647	(11,484,646)	14,899,000
16	9		AFUDC (Equity-Portion)	a/	(823,951)		(907,147)		(801,458)	-	(801,458)		(801,458)		(801,458)
17	10		Interest Expense	b/	3,433,623		5,629,278		6,458,460	-	6,458,460	(234,514)	6,223,946	97,262	6,321,208
18			Permanent Differences	d/			61,537		42,722		42,722		42,722		42,722
19	11		**Net Income Before Excise and Income Tax [L8:L11]**		5,999,163		2,184,121		1,613,870	3,970,603	5,584,473	13,816,492	19,400,965	(11,581,908)	7,819,057
20															
21			**Tennessee Excise Tax Calculation**												
22	12		**Net Income Before Excise and Income Tax [L11]**		5,999,163		2,184,121		1,613,870	3,970,603	5,584,473	13,816,492	19,400,965	(11,581,908)	7,819,057
23	13		Excise Tax Rate		6.5%		6.5%		6.5%	6.5%	6.5%	6.5%	6.5%	6.5%	6.5%
24	14		Excise Tax Expense **[L12 x L13]**		**389,946**		**141,968**		**104,902**	258,089	**362,991**	**898,072**	**1,261,063**	**(752,824)**	**508,239**
25	15		Less After - Tax Excess Deferred Tax Lability Amortization	c/	(18,081)		(18,081)		(18,081)		(18,081)		(18,081)		(18,081)
26	16		**Net Excise Tax Expense [L14:L15]**		**371,865**		**123,887**		**86,821**	**258,089**	344,910	**898,072**	**1,242,982**	**(752,824)**	**490,158**
27															
28	17		**Excise Tax Current [L16-L18]**		(348)		(592,981)		(684,773)	258,089	(426,684)	898,072	471,388	(752,824)	(281,436)
29	18		**Excise Tax Deferred**	a/	**372,213**		**716,868**		**771,594**	**-**	**771,594**	**-**	**771,594**	**-**	**771,594**
30															
31															
32			**Federal Income Tax Calculation**												
33	19		**Net Income Before Excise and Income Tax [L12]**		5,999,163		2,184,121		1,613,870	3,970,603	5,584,473	13,816,492	19,400,965	(11,581,908)	7,819,057
34	20		**Net Excise Tax Expense [L16]**		371,865		123,887		86,821	258,089	344,910	898,072	1,242,982	(752,824)	490,158
35	21		**Net Income Before Federal Income Tax [L19:L20}**		5,627,298		2,060,235		1,527,049	3,712,514	5,239,563	12,918,420	18,157,983	(10,829,084)	7,328,899
36	22		**FIT Rate**		21.0%		21.0%		21.0%	21.0%	21.0%	21.0%	21.0%	21.0%	21.0%
37	23		**Federal Income Tax Expense [L21 x L22]**		1,181,733		432,649		320,680	779,628	1,100,308	2,712,868	3,813,177	(2,274,108)	1,539,069
38	24		Less After-Tax Excess Deferred Tax Liability Amortization-	c/	(918,724)		(474,592)		(463,242)		(463,242)	-	(463,242)		(463,242)
39	26		Less After-Tax Excess Deferred Tax Liability Amortization- Federal	c/			(35,585)		(35,585)		(35,585)		(35,585)		(35,585)
40			Less Federal Research and Development (R&D) Tax Credit						(86,227)		(86,227)	86,227	-		-
41	28		**Net Federal Income Tax Expense [L23:L26]**		263,009		(77,528)		(264,374)	779,628	601,481	2,712,868	3,314,349	(2,274,108)	1,040,242
42															
43	28		Federal Income Tax -Current **[L27-L29]**		(1,053)		(1,561,731)		(2,167,970)	779,628	(1,302,115)	2,712,868	1,410,753	(2,274,108)	(863,355)
44	29		Federal Income Tax -Deferred	a/	264,062		**1,484,203**		**1,903,596**	**-**	**1,903,596**	**-**	**1,903,596**	**-**	**1,903,596**
45															
46	a/		Income Statement Historic Base Period Schedule 5												
47	b/		Total interest expense Schedule 11												
48	c/		EDIT amortization separate into protected and unprotected. See Schedule 35.5												
49	d/		Permanent Differences Schedule 35.5a												
50	e/		R&D Tax Credit recognized on 2022 tax return, filed in Sept 23												

	A	B	C	D	E	F	G	H	I
1	**Line No.**		**Description**		**Current Rates**		**Rate Increase**		**Proposed Rates**
2									
3			**Revenue**						
4	1		Gas Sales & Transportation Revenues		108,987,051	e/	8,422,852	g/	117,409,903
5	2		AFUDC		1,337,975	e/			1,337,975
6	3		Other Revenues		1,202,877	e/	74,083	a/	1,276,961
7	4		**Total Operating Revenues**		**111,527,903**		**8,496,935**		**120,024,838**
8									
9			**Operating & Maintenance Expense**						
10	5		Purchased Gas Expense		49,112,084	e/			49,112,084
11	6		Operating & Maintenance Expense-Labor		4,702,311	e/			4,702,311
12	7		Operating & Maintenance Expense-Non-Labor		15,985,349	e/	32,497	b/	16,017,846
13	8		**Total Operating & Maintenance Expense**		**69,799,744**		**32,497**		**69,832,241**
14									
15			**Other Expense**						
16	9		Depreciation Expense		11,121,091	e/			11,121,091
17	10		Amortization -Prior Year Earnings Deficiency/(Surplus)		11,484,646	e/			11,484,646
18	11		Interest on Customer Deposits		88,149	e/			88,149
19	12		Taxes Other than Income		4,135,272	e/			4,135,272
20	13		State Excise (Income) Tax		490,158	e/	550,188	c/	1,040,346
21	14		Federal Income Tax		1,040,242	e/	1,661,992	d/	2,702,234
22	15		**Total Other Expense**		**28,359,558**		**2,212,181**		**30,571,739**
23									
24	16		**Operating Income**		**13,368,601**		**6,252,257**		**19,620,859**
25									
26	17		Interest Expense		6,321,208	f/			6,321,208
27									
28	18		Net Income		7,047,394		6,252,257		13,299,651
29									
30	19		**Rate Base**		**275,666,786**				**275,666,786**
31									
32	20		Overall Rate of Return **[L16/L19]**		4.85%				7.12%
33	21		Equity % of Capital Structure)		49.23%				49.23%
34	22		Rate Base Financed by Equity **[L19 Xx L21]**		135,710,759				135,710,759
35	23		Return on Equity [**L18/L22]**		5.19%				9.80%
36	24		Authorized Return on Equity		9.80%				9.80%
37	25		Equity Rate of Return Deficiency (Excess) **[L23-L24]**		4.61%				0.00%
38	26		Net Income Deficiency (Excess) **[L22 X L25]**		6,252,261				3
39	27		Revenue Conversion Factor		1.3472				1.3472
40	28		Revenue Deficiency (Excess) **[L26XL27]**		8,422,852				5
41									
42									
43	a/		Line 1 X Forfeited Discount Factor Sch 12						
44	b/		(Line 1 + L4) X Uncollectible Factor Sch 12						
45	c/		(Line 1 + Line 4-Line 9) X 6.5%						
46	d/		(Line 1 + Line 4 -Line 9 -Line 15) X 21%						
47	e/		Annual True-up Revenue Requirement Schedule 5						
48	f/		Total interest expense Schedule 11						
49	g/		Annual Reconciliation Revenue Deficiency/ (Excess) Schedule 1						

	A	B	C	D	E	F	G	H	I
1	**Line No.**		**Class of Capital**		**Rate Case Capital Structure and Rate Case Costs Rate Case**	**Prior Year Capital Structure and Rate Case Costs**	**Rate Case Capital Structure and Rate Case Costs Historic Base Period**	**Rate Case Capital Structure and Rate Case Costs Historic Base Period With Normalization Adjustments**	**Rate Case Capital Structure and Rate Case Costs Historic Base Period With Annual True-Up Revenue Requirement Rate Adjustment**
2									
3	1		Short-Term Debt		6.30%	6.30%	6.30%	6.30%	6.30%
4	2		Long-Term Debt		44.47%	44.47%	44.47%	44.47%	44.47%
5	3		Equity % of Total		49.23%	49.23%	49.23%	49.23%	49.23%
6									
7			**Cost Rate**						
8	4		Short-Term Debt		3.01%	3.01%	3.01%	3.01%	3.01%
9	5		Long-Term Debt		4.73%	4.73%	4.73%	4.73%	4.73%
10	6		Equity Authorized Dkt 18-00017		9.80%	9.80%	9.80%	9.80%	9.80%
11									
12			**Weighted Cost**						
13	12		Short-Term Debt		0.19%	0.19%	0.19%	0.19%	0.19%
14	13		Long-Term Debt		2.10%	2.10%	2.10%	2.10%	2.10%
15	14		Equity Authorized Dkt 18-00017		4.82%	4.82%	4.82%	4.82%	4.82%
16	16		Overall Rate of Return		7.118%	7.118%	7.118%	7.118%	7.118%
17									
18	18		Average Rate Base		149,739,716	245,491,835	281,652,325	271,425,219	275,666,786
19									
20			**Interest Expense**						
21	18		Short-erm Debt-Interest		283,951	465,526	534,097	514,704	522,747
22	19		Long-Term Debt-Interest		3,149,672	5,163,751	5,924,362	5,709,242	5,798,461
23	20		Total Interest Expense		3,433,623	5,629,278	6,458,460	6,223,946	6,321,208
24									
25	21		Required Equity		7,224,252	11,843,852	13,588,429	13,095,018	13,299,654
26	22		Total Return		10,657,876	17,473,129	20,046,889	19,318,964	19,620,862

	A	B	C	D	E	F
1	**Line No.**		**Description**		**Percentage**	**Amount**
2	(a)		(b)		(c)	(d)
3						
4	1		Operating Revenue			100%
5						
6	2		Add: Forfeited Discounts **[Col (c) L2 X Col (d) L1)]**		0.8796%	0.0087955
7						
8	3		Balance **[L1+L2]**			1.008796
9						
10	4		Uncollectible **[Col (c) L4 X Col (d) L3]**		0.3825%	0.0038581
11						
12	5		Balance **[L3-L4]**			1.0049379
13						
14	6		State Excise **[Col (c) L6 X Col (d) L5]**		6.5%	0.065320964
15						
16	7		Balance **[L5-L6]**			0.939616937
17						
18	8		Federal Income Tax **[Col (c) L8 X Col (d) L7]**		21.0%	0.197319557
19						
20	9		Balance **[L7-L8]**			0.74229738
21						
22	10		Revenue Conversion Factor **[L1/L9]**			1.347169
23						
24						
25			**Effective Tax Rate**			
26	11		Net Income			100%
27	12		State Excise Rate **[Col (c) L12 X Col (d) L11]**		6.5%	6.50%
28	13		Subject to FIT **[L11-L12]**			93.50%
29	14		FIT Rate **[Col (c) L14 X Col (d) L13)]**		21.0%	19.64%
30	15		Composite Income Tax Rate **[L12+L14]**			26.135%
31	16		Income Tax Gross Up Factor **[L15/(1-L15]**			1.3538212

	A	B	C	D	E	F	G	H	I	J	K	L	M
1	**Line No.**		**Descriptions**		**Rate Case Docket 18-00017 Adopted**	**Prior Year Docket 23-00029 Adopted a/**	**Normalized Margin Current Rates**	**b/**	**Normalized Margin Proposed Rates Schedule 17**		**Margin Change**		**% Change**
2													
3			**Sales & Transportation Margin**										
4	1		Residential (R-1)		$ 14,251,629	$ 27,060,978	$ 27,420,503		$ 31,289,803		$ 3,869,300		14.1%
5	2		Multi-Family (R-4)		$ 28,029	$ 49,643	$ 49,347		56,312		6,965		14.1%
6	3		Commercial (C-1)		3,495,831	6,317,167	$ 6,322,490		7,213,207		890,717		14.1%
7	4		Commercial (C-2)		8,254,355	15,836,152	$ 15,498,371		17,684,413		2,186,041		14.1%
8	5		Industrial (F-1/T-2)		2,004,732	4,590,563	$ 4,516,216		5,153,004		636,787		14.1%
9	6		Industrial (I-1)		36,274	-	$ -		-		-		0.0%
10	7		Industrial (T-1)		1,082,153	1,771,871	$ 1,716,474		1,954,720		238,246		13.9%
11	8		Industrial (F-1/T-1/T-2)		1,290,946	2,380,053	$ 2,269,968		2,588,700		318,732		14.0%
12	9		Industrial (T-3)		1,276,880	1,902,230	$ 1,817,717		2,074,104		256,387		14.1%
13	10		Special Contract		141,302	291,930	264,175	c/	272,556	d/	$ 8,381		3.2%
14	11		**Total Sales and Transport Revenue**		**$ 31,862,131**	**$ 60,200,588**	**$ 59,875,263**		**$ 68,286,819**		**$ 8,411,556**		14.0%
15	12		Other Revenue		675,121	$ 1,182,561	1,202,877		1,202,877		-		0.0%
16	13		**Total Margin**		**$ 32,537,252**	**$ 61,383,149**	**$ 61,078,140**		**$ 69,489,696**		**$ 8,411,556**		13.8%
17													
18													
19													
20	a/ Schedule 6												
21	b/ Schedule 17.1												
22	c/Confidential Schedule 35.14 Cell N84												
23	d/Confidential Schedule 35.15 Cell U44					-							

	A	B	C	D	E	F	G	H	I	J	K	L
1	**Line No.**		**Account**	**Description**		**Balance as of 12/31/2023**	**Adjustments**		**Balance as of 12/31/2023**	**Current Rates**	**Total**	
2												
3	1		301	301.00 Organization - Depr		12,563			12,563	0.00%	-	
4	2		302	302G - Franchises and consents		-			-	0.00%	-	
5	3		360	360.10 Land - Other SP		1,262,030			1,262,030	0.00%	-	
6	4		361	361.00 Structures & Imp - NatGas		11,018,017			11,018,017	1.51%	166,372	
7	5		362	362.00 Gas Holders - Natural Gas		8,186,654			8,186,654	0.96%	78,592	
8	6		363	363.00 Purification Equipment		775,879			775,879	0.21%	1,629	
9	7		363	363.10 Liquefaction Equipment		6,387,143			6,387,143	3.59%	229,298	
10	8		363	363.20 Vaporizing Equip		2,361,662			2,361,662	1.35%	31,882	
11	9		363	363.30 Compressor Station Equip		6,154,781			6,154,781	1.73%	106,478	
12	10		363	363.40 M&R Equipment		374,294			374,294	3.49%	13,063	
13	11		363	363.50 Other Equipment Storage		2,143,973			2,143,973	7.54%	161,656	
14	12		364	364.20 Structures & Imp - LNG		1,585,632			1,585,632	1.84%	29,176	
15	13		364	364.50 M&R Equipment - LNG		1,490,681			1,490,681	3.62%	53,963	
16	14		364	364.80 Other Equipment- LNG		4,358,196			4,358,196	7.62%	332,095	
17	15		365.2	365.2 - Rights-of-way		143,889			143,889	1.17%	1,684	
18	16		367	367.10 Mains - Steel		11,683,879			11,683,879	1.40%	163,574	
19	17		374	374.00 Land & Land Rights - DP		7,067			7,067	1.17%	83	
20	18		374	374.10 Land - DP		486,620			486,620	0.00%	-	
21	19		374	374.20 Land Rights - DP		1,550,509			1,550,509	1.17%	18,141	
22	19		375	375.00 Structures & Improvements DP		1,734,886			1,734,886	3.80%	65,926	
23	20		376	376.00 Mains		238,183,632			238,183,632	1.95%	4,644,581	
24	21		377	377.00 Compressor Station Equip		-			-	0.00%	-	
25	22		378	378.00 M&R Station Equip - General		3,750,684			3,750,684	2.34%	87,766	
26	23		379	379.00 M&R Station Equip - City Gat		3,387,325			3,387,325	1.80%	60,972	
27	24		380	380.00 Services		77,775,139			77,775,139	2.92%	2,271,034	
28	25		381	381.00 Meters		18,045,394			18,045,394	2.97%	535,948	
29	26		381	381.10 Meters - ERTs		3,412,531			3,412,531	6.25%	213,283	
30	27		382	382.00 Meter Installations		4,115,778			4,115,778	1.13%	46,508	
31	28		383	383.00 House Regulators		5,557,454			5,557,454	1.72%	95,588	
32	29		384	384.00 House Reg Installations		829,242			829,242	1.80%	14,926	
33	30		385	385.00 Industrial M&R Station Equip		138,554			138,554	2.22%	3,076	
34	31		386	386.00 Other Property on CP		16,919			16,919	0.00%	-	
35	32		387	387.00 Other Equipment - DP		533,513			533,513	1.86%	9,923	
36	33		389	389.10 Land - GP		110,339			110,339	0.00%	-	
37	34		390	390.00 Structures & Improvements GP		214,252			214,252	0.00%	-	
38	35		391	391.00 Office Furniture		59,802			59,802	5.00%	2,990	
39	36		391	391.10 OFE - Software Non-Enterpris		64,003			64,003	20.00%	12,801	
40	37		391	391.11 OFE - Enterprise Software		2,115,745			2,115,745	10.00%	211,574	
41	38		391	391.12 OFE - Servers - Hardware		498,762			498,762	20.00%	99,752	
42	39		391	391.20 OFE - Enterprise - 10YR		6,551,803			6,551,803	8.33%	545,765	
43	40		392	392.00 Trans Equip		840,426			840,426	16.12%	135,477	
44	41		392	392.10 Trans Eq - Autos & Lt Trcks		619,913			619,913	16.12%	99,930	
45	42		392	392.20 Trans Equip - Service Trucks		948,931			948,931	8.71%	82,652	
46	43		392	392.30 Trans Equip - Heavy Trucks		1,267,385			1,267,385	7.43%	94,167	
47	44		393	393.00 Stores Equipment		2,091,275			2,091,275	4.00%	83,651	
48	45		394	394.00 Tools,Shop,& Garage Equip		846,448			846,448	7.69%	65,092	
49	46		395	395.00 Laboratory Equipment		-			-	0.00%	-	
50	47		396	396.00 Power Operated Equip		675,463			675,463	1.87%	12,631	
51	48		397	397.00 Communication Equip		287,476			287,476	8.33%	23,947	
52	49		398	398.00 Miscellaneous Equipment		206,030			206,030	6.67%	13,742	
53												
54						**434,862,574**	**-**		**434,862,574**		**10,921,387**	
55						512,404						
56												
57												
58										**Total**	**10,921,387**	
59												
60									**Depreciation and Amortization**		**10,311,008**	b/
61												
62										**Adjustment**	**610,380**	
63												
64	a/ There are topside entries recorded to the general ledger, resulting in the difference between the subgleder and general ledger.											
65	b/ Schedule 19 CGC Income Statement											
66	c/ The monthly Summaries of Plant is extracted from PowerPlan											

	A	B	C	D	E	F	G	H	I
1									
2		**Chattanooga Gas Company**							
3		**Annual Review Mechanism ("ARM")**							
4		**Depreciation and Amortization - Active Services Lines**							
5		**Twelve Months Ending December 31, 2023**							
6		**Schedule 14.3**							
7									
8		**DOT Report Total Service Lines**						83,187	
9									
10		**Customers at**							
11		Rate Schedule							
12		Residential General Service R-1				62,327			
13		Residnetial Multi-Family Housing Service R-4				2			
14		Small Commercial and Industrial General Service C-1				6,767			
15		Medium Commercial and Industrial General Service C-2				1,952			
16		Industrial F-1, I-1, T-1, T-2, T-3, & Special Contract				115			
17		**TotalCustomers 12/31/2023**						71,163	a/
18									
19		Inactive Services with meters available for immediate use						5,029	
20									
21									
22		**Inactive Service lines to be evaluated for retirement**							
23		Depreciation per Service Line at 2.92% Depr Rate						6,995	
24		Depreciation Adjustment at 2.92% Depr Rate						$ 27.30	
25								190,966	
26									
27		Inactive available for reactivation							
28		DOT Total		83,187					
29		Active 12/31/23		71,163					
30		Inactive		12,024					
31		Inactive over Two Years		6,995		b/			
32		Inactive available for reactivation		5,029					
33									
34									
35									
36									
37									
38									
39		a/ Schedule 16.4 Number of Customers, Volume, & Base Revenue							
40		b/ Inactive Premise Report Schedule 35.19							

	A	B	C	D	E	F	G	H
1	Line	Col 1	Col 2	Col 3	Col 4	Col 5	Col 6	Col 7
2		Residential R-1		Number of Bills b/		Average Annual Use Per Bill Dkt 18-00017 Therms a/		Normalize Usage Therms
3								Col 3 X Col 5
4	1			739,366		51.88		38,358,308
5								
6		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	Normalized Summer Usage Therms
7							Col 2 X Col 4	Col 3 X Col 5
8	2		1,088	1,133	48.56	15.13	52,811	17,135
9								
10		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 Summer Dkt 18-00017 Therms a/	Normalized Winter Usage Therms	Normalized Summer Usage Therms
11							Col 2 X Col 4	Col 3 X Col 5
12	3		40,748	39,518	158.53	22.75	6,459,780	899,035
13		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 Summer Dkt 18-00017 Therms a/	Normalized Winter Usage Therms	Normalized Summer Usage Therms
14							Col 2 X Col 4	Col 3 X Col 5
15	4		11,523	11,348				
16		Therms						
17	5	0-3000			1,373.0	508.3	15,821,309	5,768,075
18	6	3,001-5,000			163.3	60.5	1,881,475	685,987
19	7	5,001-15,000			213.2	78.9	2,457,165	895,811
20	8	Over 15,000			68.3	25.3	786,445	286,764
21					1,817.8	673.0	20,946,394	7,636,637
22	a/ Weather Normalization Schedule 16.1A							
23	b/ Schedule 15.1							

	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T	U	V	W	X	Y
1	w/ Attachment 2 TPUC 1/30/2019 Order Docket 18-00017																							
2																								
3	Col 1	Col 2	Col 3	Col 4		Col 5	Col 6		Col 7	Col 8		Col 9		Col 10	Col 11		Col 12	Col 13		Col 14		Col 15	Col 16	Col 17
4	Description	Post Test Year Billing Units				Current Winter Rates Nov-Apr			Current Summer Rates May-Oct			Present Total Revenue		Rates Approved Docket 18-00017 Winter Rates Nov-Apr			Rates Approved Docket 18-00017 Summer Rates Nov-Apr			Proposed Total		Weather Normalized Usage		
5		Winter Nov-Apr	Summer Apr-Oct	Total		Winter Nov-Apr	Revenue		Rates	Revenue				Rates	Revenue		Rates	Revenue						Wtr Col 4 L12/Col 4 L10
6	**Residential R-1**																							
7	Number of Bills	350,470	343,784	694,254		$ 16.00	$ 5,607,520		$ 13.00	$ 4,469,192		$ 10,076,712		$ 17.00	$ 5,957,990		$ 16.00	$ 4,812,976		$ 10,770,966				51.88
8																								
9	Volumes Therms			36,018,609		$ 0.11591	0		$ 0.11591			$ 4,174,917.0		0.11591			0.11591			4,174,917				
10																								
11	Total Revenue											$ 14,251,629								$ 14,945,883				
12																								
13	Increase																			$ 694,254				
14																				as				
15	% increase																			4.87%				
16																						******** Col 2 L23/Col 2 L21	********** Col 3 23/Col 3 L21	Total Col 4 L23/Col 4 L21
17	Multi-Family R-4																							
18	Number of Units	1,095	1,107	2,202		$ 6.00	$ 6,570.00		$ 6.00	$ 6,642.00		$ 13,212		$ 6.25	$ 6,844		$ 6.25	$ 6,919		$ 13,763		48.56	15.13	31.76
19																								
20	Volumes Therms	53,177	16,749	69,926		$ 0.21768	$ 11,575.57		$ 0.19350	$ 3,240.93		$ 14,817		$ 0.21768	11,576		$ 0.19350	$ 3,241		14,817				
21																								
22	Total Revenue											$ 28,029								$ 28,579				
23																								
24	Increase																			$ 551				
25																				as				
26	% increase																			1.96%				
27																						******** Col 2 L34/Col 2 L31	********** Col 3 34/Col 3 L31	Total Col 4 L23/Col 4 L21
28	Commercial C-1																							
29	Number of Bills	40,822	39,181	80,003		$ 29.00	$ 1,183,838		$ 25.00	$ 979,525		$ 2,163,363		$ 31.00	$ 1,265,482		$ 26.80	$ 1,050,051		$ 2,315,533		158.53	22.75	92.03
30																								
31	Volumes Therms	6,471,382	891,247	7,362,609		$ 0.18581	$ 1,202,444		$ 0.14589	$ 130,024		$ 1,332,468		$ 0.18581	$ 1,202,444		$ 0.14589	$ 130,024.02		$ 1,332,468				
32																								
33	Total Revenue						$ 2,386,282			$ 1,109,549		$ 3,495,831			$ 2,467,926			$ 1,180,075		$ 3,648,001				
34																								
35	Increase																			$ 152,170				
36																				as				
37	% increase																			4.35%				
38																								
39																						******** Col 2 L48-L51/ Col 2 L43	********** Col 3 L48-51/C ol 3 L43	Total Col 4 L23/Col 4 L21
40	Commercial C-2																							
41	Number of Bills	10,746	10,540	21,286		$ 75.00	$ 805,950		$ 75.00	$ 790,500		$ 1,596,450		$ 75.00	$ 805,950		$ 75.00	$ 790,500		$ 1,596,450				
42																								
43	DDDC Firm Demand Dths			395,133.6		$ 5.50			$ 5.50			$ 2,173,235		$ 6.35			$ 6.35			$ 2,509,098				
44																								
45	Volumes Therms																							
46	0-3,000 Therms	14,754,450	5,357,351	20,111,801		$ 0.18744	$ 2,765,574		$ 0.14717	$ 788,441		$ 3,554,015		$ 0.18744	$ 2,765,574		$ 0.14717	$ 788,441.35		$ 3,554,015		1,373.02	508.29	944.84
47	3,001-15,000 Therms	1,754,680	637,118	2,391,798		$ 0.17039	$ 300,306		$ 0.11683	$ 74,434		$ 374,639		$ 0.17039	$ 300,306		$ 0.11683	$ 74,454.50		$ 374,839		165.28	60.45	112.36
48	15,001-15,000 Therms	2,291,486	832,040	3,123,526		$ 0.16666	$ 381,899		$ 0.10892	$ 90,626		$ 472,525		$ 0.16666	$ 381,899		$ 0.10892	$ 90,625.80		$ 472,525		213.24	78.94	146.74
49	Over 15,000 Therms	733,497	266,301	999,798		$ 0.08623	$ 63,242		$ 0.08623	$ 22,953		$ 86,205		$ 0.08623	$ 63,242		$ 0.08623	$ 22,953.14		$ 86,205		68.25	25.27	46.97
50	Economic Development Discount											$ (2,714)												
51	Total	19,544,749	7,103,350	27,043,233			4,316,870			1,766,965		8,254,355			4,316,870			1,766,965		8,592,933		1,818.79	673.94	1,270.47
52																								
53	Increase																			$ 338,578				
54																				as				
55	% increase																			4.10%				
56																								
57	Commercial T-3																							
58	Number of Bills	287	289	576		$ 75.00	$ 21,525		$ 75.00	$ 21,675		$ 43,200		$ 75.00	$ 21,525		$ 75.00	$ 21,675		$ 43,200		Not Weather Normalized		
59																								
60	DDDC Firm Demand Dths			62,302		$ 5.50			$ 5.50			$ 342,663		$ 6.35			$ 6.35			$ 395,620				
61																								
62	Volumes Therms																							
63	0-3,000 Therms	1,023,915	581,258	1,605,171		$ 0.18744	$ 191,923		$ 0.14717	$ 85,543		$ 277,466		$ 0.18744	$ 191,923		$ 0.14717	$ 85,543.45		$ 277,466				
64	3,001-5,000 Therms	536,975	304,830	841,805		$ 0.17039	$ 91,871		$ 0.11883	$ 35,613		$ 127,484		$ 0.17039	$ 91,871		$ 0.11683	$ 35,613.29		$ 127,484				
65	5,001-15,000 Therms	1,567,229	889,684	2,456,913		$ 0.16666	$ 261,194		$ 0.10892	$ 96,904		$ 358,099		$ 0.16666	$ 261,194		$ 0.10892	$ 96,904.38		$ 358,099				
66	Over 15,000 Therms	946,638	537,387	1,484,025		$ 0.08623	$ 81,629		$ 0.08623	$ 46,339		$ 127,967		$ 0.08623	$ 81,629		$ 0.08623	$ 46,338.88		$ 127,967				
67																								
68	Total	4,074,757	2,313,157	6,387,914								$ 1,276,880								$ 1,329,837				
69																								
70	Increase																			$ 52,957				
71																				as				
72	% increase																			4.15%				
73																								
74	Industrial F-1/T-2																							
75	Number of Bills	188	186	374		$ 300.00	$ 56,400		$ 300.00	$ 55,800		$ 112,200		$ 300.00	$ 56,400		$ 300.00	$ 55,800		$ 112,200		Not Weather Normalized		
76																								
77	DDDC Firm Demand Dths			128,696		$ 5.50			$ 5.50			$ 707,828		$ 6.35			$ 6.35			$ 817,220				
78																								
79	Volumes Therms																							
80	0-3,000 Therms			5,425,197		$ 0.08064	$ -		$ 0.08064	$ -		$ 437,488		$ 0.08064	$ -		$ 0.08064	$ -		$ 437,488				
81	3,001-5,000 Therms			8,194,799		$ 0.06891	$ -		$ 0.06891	$ -		$ 420,682		$ 0.06891	$ -		$ 0.06891	$ -		$ 420,682				
82	5,001-15,000 Therms			7,250,462		$ 0.03908	$ -		$ 0.03908	$ -		$ 283,348		$ 0.03908	$ -		$ 0.03908	$ -		$ 283,349				
83	Over 15,000 Therms			1,797,936		$ 0.02402	$ -		$ 0.02402	$ -		$ 43,186		$ 0.02402	$ -		$ 0.02402	$ -		$ 43,186				
84																								
85	Total			20,578,394								$ 2,004,732								$ 2,114,124				
86																								
87	Increase																			$ 109,392				
88																								
89	% increase																			5.46%				
90																								
91																								
92	Industrial(F-1/T-2+T-1)																							
93	Number of Bills	84	84	168		$ 300.00	$ 25,200		$ 300.00	$ 25,200		$ 50,400		$ 300.00	$ 25,200		$ 300.00	$ 25,200		$ 50,400		Not Weather Normalized		
94																								
95	DDDC Firm Demand Dths			49,878		$ 5.50			$ 5.50			$ 274,329		$ 6.35			$ 6.35			$ 316,725				
96	Capacity (Non-Firm) Demand (T-1)			51,584		$ 1.35			$ 1.35			$ 69,638		$ 1.35			$ 1.35			$ 69,638				
97																								
98	Volumes Therms																							
99	0-3,000 Therms			2,474,062		$ 0.08064	$ -		$ 0.08064	$ -		$ 199,508		$ 0.08064	$ -		$ 0.08064	$ -		$ 199,508				
100	3,001-5,000 Therms			3,433,970		$ 0.06891	$ -		$ 0.06891	$ -		$ 236,635		$ 0.06891	$ -		$ 0.06891	$ -		$ 236,635				
101	5,001-15,000 Therms			7,626,817		$ 0.03908	$ -		$ 0.03908	$ -		$ 309,780		$ 0.03908	$ -		$ 0.03908	$ -		$ 309,780				
102	Over 15,000 Therms			6,272,062		$ 0.02402	$ -		$ 0.02402	$ -		$ 150,665		$ 0.02402	$ -		$ 0.02402	$ -		$ 150,665				
103																								
104	Total			20,106,911								$ 1,290,946								$ 1,333,342				
105																								
106	Increase																			$ 42,396				
107																								
108	% increase																			3.28%				
109																								
110																								
111	Interruptible Sales (I-1)																							
112	Number of Bills	6	6	12		$ 300.00	$ 1,800		$ 300.00	$ 1,800		$ 3,600		$ 300.00	$ 1,800		$ 300.00	$ 1,800		$ 3,600				
113																								
114																								
115																								
116																								
117																								
118	0-3,000 Therms			180,000		$ 0.08064	$ -		$ 0.08064	$ -		$ 14,515		$ 0.08064	$ -		$ 0.08064	$ -		$ 14,515		Not Weather Normalized		
119	3,001-5,000 Therms			250,454		$ 0.06891	$ -		$ 0.06891	$ -		$ 17,603		$ 0.06891	$ -		$ 0.06891	$ -		$ 17,603				
120	5,001-15,000 Therms			14,212		$ 0.03908	$ -		$ 0.03908	$ -		$ 555		$ 0.03908	$ -		$ 0.03908	$ -		$ 555				
121	Over 15,000 Therms			-		$ 0.02402	$ -		$ 0.02402	$ -		$ -		$ 0.02402	$ -		$ 0.02402	$ -		$ -				
122																								
123																								
124	Total Revenue											$ 36,274								$ 36,274				
125																								
126	Increase																			$ -				
127																				as				
128	% increase																			0.00%				
129																								
130																								
131	Interruptible Industrial Transportation (T-1)																							
132	Number of Bills	106	107	213		$ 300.00	$ 31,800		$ 300.00	$ 32,100		$ 63,900		$ 300.00	$ 31,800		$ 300.00	$ 32,100		$ 63,900		Not Weather Normalized		
133																								
134																								
135																								
136	Capacity (T-1)			106,079		$ 1.35			$ 1.35			$ 143,207		$ 1.35			$ 1.35			$ 143,207				
137																								
138	Volumes Therms																							
139	0-3,000 Therms			2,671,708		$ 0.08064	$ -		$ 0.08064	$ -		$ 215,447		$ 0.08064	$ -		$ 0.08064	$ -		$ 215,447				
140	3,001-5,000 Therms			3,693,480		$ 0.06891	$ -		$ 0.06891	$ -		$ 254,518		$ 0.06891	$ -		$ 0.06891	$ -		$ 254,518				
141	5,001-15,000 Therms			6,082,145		$ 0.03908	$ -		$ 0.03908	$ -		$ 237,680		$ 0.03908	$ -		$ 0.03908	$ -		$ 237,680				
142	Over 15,000 Therms			6,968,859		$ 0.02402	$ -		$ 0.02402	$ -		$ 167,392		$ 0.02402	$ -		$ 0.02402	$ -		$ 167,392				
143																								
144																								
145	Total Revenue											$ 1,082,153								$ 1,082,153				
146																								
147	Increase																			$ -				
148																				as				
149	% increase																			0.00%				
150									Total Margin- All Rates Schedule			$ 31,720,828								$ 33,111,125				
151																								
152									Other Revenues			$ 675,121								$ 675,121				
153									AFUDC			$ 623,951								$ 623,951				
154									Special Contract Revenue			$ 141,302								$ 141,302				
155																								
156									Total			$ 33,161,202								$ 34,551,499				

	A	B	C	D	E	F	G	H	I
1	Line	Col 1	Col 2	Col 3	Col 4	Col 5	Col 6	Col 7	Col 8
2		Residential R-1	Normalized Usage Therms Sch 16.1		Current Volumetric Rate/Therm Rates Effective 9/1/23	Current Volumetric Rate/Therm Rates Effective 9/1/23 Schedule 15.1		Normalized Volumetric Revenue	Total Normalized Volumetric Revenue Col 6 + Col 7
3								Col 2 X Col 5	
4	1		38,358,308			$ 0.20090			$ 7,706,184
5									
6		Multi-Family R-4	Normalized Winter Usage Therm	Normalized Summer Usage Therms	Winter	Summer	Normalized Winter Volumetric Revenue	Normalized Summer Volumetric Revenue	Total Normalized Volumetric Revenue Col 6 + Col 7
7			Sch 16.1	Sch 16.1	Current Volumetric Rate/Therm Schedule 15.1	Current Volumetric Rate/Therm Schedule 15.1	Col 2 X Col 4	Col 3 X Col 5	
8	2		52,811	17,135	$ 0.37613	$ 0.33435	$ 19,864	$ 5,729	$25,593
9									
10		Commercial C-1	Normalized Winter Usage-Therms	Normalized Summer Usage-Therms	Winter	Summer	Normalized Winter Volumetric Revenue	Normalized Winter Volumetric Revenue	Total Normalized Volumetric Revenue Col 6 + Col 7
11			Sch 16.1	Sch 16.1	Current Volumetric Rate/Therm Schedule 15.1	Current Volumetric Rate/Therm Schedule 15.1	Col 2 X Col 4	Col 2 X Col 4	
12	3		6,459,780	899,035	$ 0.32051	$ 0.25159	$ 2,070,424	$226,188	$2,296,612
13									
14		Commercial C-2	Normalized Winter Usage - Therms	Normalized Summer Usage-Therms	Winter	Summer	Normalized Winter Volumetric Revenue	Normalized Summer Volumetric Revenue	Total Normalized Volumetric Revenue Col 6 + Col 7
15			Sch 16.1	Sch 16.1	Current Volumetric Rate Schedule 15.1	Current Volumetric Rate Schedule 15.1	Col 2 X Col 4	Col 3 X Col 5	
16	4	0-3000	15,821,309	5,768,075	$ 0.32549	$ 0.25572	$ 5,149,678	$ 1,475,012	$ 6,624,690
17	5	3,001-5,000	1,881,475	685,987	$ 0.29717	$ 0.20316	$ 559,118	$ 139,365	$ 698,483
18	6	5,001-15,000	2,457,165	895,811	$ 0.28949	$ 0.18944	$ 711,325	$ 169,702	$ 881,027
19	7	Over 15,000	786,445	286,764	$ 0.15012	$ 0.15009	$ 118,061	$ 43,040	$ 161,101
20	8	Total C-2	20,946,394	7,636,637			$ 6,538,182	$ 1,827,120	$ 8,365,302

	A	B	C	D	E
1	Line	Col 1	Col 2	Col 3	Col 4
2		Residential R-1	Volumetric Revenue Base Period Rates Effective 9-1-2023 Schedule 15.1	Weather Normalized Base Revenue	Weather Normalization Adjustment
3				Schedule 16.2	Col 2-Col 3
4					
5	1	R-1 Adjustment	$ 7,620,221	$7,706,184	$85,963
6					
7		Multi-Family R-4	Volumetric Base Revenue	Weather Normalized Base Revenue	Weather Normalization Adjustment
8			Schedule 15.1	Schedule 16.2	Col 2-Col 3
9					
10	2	R-4 Adjustment	$33,973	$25,593	($8,381)
11					
12		Commercial C-1	Volumetric Base Revenue	Weather Normalized Base Revenue	Weather Normalization Adjustment
13			Schedule 15.1	Schedule 16.2	Col 2-Col 3t
14					
15					
16	3	C-1 Adjustment	$2,324,589	$2,296,612	($27,977)
17					
18		Commercial C-2	Volumetric Base Revenue	Weather Normalized Base Revenue	Weather Normalization Adjustment
19				Schedule 16.2	Col 2-Col 3t
20					
21					
22	4	C-2 Adjustment	$7,968,816	$8,365,302	$396,486
23					
24	5	-			**$446,091**
25					
26	6	Forfeited Discount Factor Dkt 18-00017		.	0.8796%
27	7	Adjustment Forfeited Discount Revenue		(L5 X L6)	$ 3,924
28					
29	8	Uncollectible Factor Dkt 18-00017		.	0.3825%
30	9	Uncollectible Adjustment		(L5+L7) X L9	$ 1,721
31					
32	10	Excise Tax Rate Dkt 18-00017			6.50%
33	11	Excise Tax Adjustment		(L5+L7-L9) X L10	$ 29,139
34					
35	12	Federal Income Tax Rate Dkt 18-00017			21%
36	13	Income Tax Adjustment		(L5+L7-L9-L11) X L12	$ 88,022
37					
38					
39		Weather Normalization Adjustment L5			$568,897

		Jan-23		Feb-23		Mar-23		Apr-23		May-23		Jun-23		Jul-23		Aug-23		Sep-23		Oct-23		Nov-23		Dec-23		Billed			Volume		
		NO. OF CUSTOMERS	VOLUMES BILLED (DT)	NO. OF CUSTOMERS	VOLUMES BILLED (DT)	NO. OF CUSTOMERS	VOLUMES BILLED (DT)	NO. OF CUSTOMERS	VOLUMES BILLED (DT)	NO. OF CUSTOMERS	VOLUMES BILLED (DT)	NO. OF CUSTOMERS	VOLUMES BILLED (DT)	NO. OF CUSTOMERS	VOLUMES BILLED (DT)	NO. OF CUSTOMERS	VOLUMES BILLED (DT)	NO. OF CUSTOMERS	VOLUMES BILLED (DT)	NO. OF CUSTOMERS	VOLUMES BILLED (DT)	NO. OF CUSTOMERS	VOLUMES BILLED (DT)	NO. OF CUSTOMERS	VOLUMES BILLED (DT)	Winter Bills	Summer Bills	Total Bills	Winter Volume	Summer Volume	Total
VOLUMES SOLD AND TRANSPORTED																														
R-1 (RESIDENTIAL GENERAL SERVICE)		61,864	706,647	61,898	615,442	61,873	393,624	61,756	277,795	61,534	161,733	61,319	96,757	61,179	72,436	61,071	75,266	61,081	67,142	61,556	105,923	62,022	203,901	62,327	465,994	371,740	367,740	739,480	2,663,403	579,256	3,242,659
PGA Commodity Charge																														
Total R-1		61,864	706,647	61,898	615,442	61,873	393,624	61,756	277,795	61,534	161,733	61,319	96,757	61,179	72,436	61,071	75,266	61,081	67,142	61,556	105,923	62,022	203,901	62,327	465,994	371,740	367,740	739,480	2,663,403	579,256	3,242,659
R-4 (Multi-Family Housing Svc.)		2	1,333	2	1,350	2	817	2	821	2	587	2	473	2	419	2	412	2	280	2	318	2	504	2	826	12	12	24	5,652	2,489	8,141
PGA Commodity Charge																														
R-4 (Air Conditioning Service)																														
Total R-4		2	1,333	2	1,350	2	817	2	821	2	587	2	473	2	419	2	412	2	280	2	318	2	504	2	826	12	12	24	5,652	2,489	8,141
C-1 (Commercial & Industrial Svc.)		6,864	150,370	6,850	134,876	6,827	79,219	6,751	55,149	6,665	25,669	6,623	14,237	6,597	11,046	6,564	19,255	6,494	3,228	6,575	14,523	6,689	29,740	6,767	78,369	40,748	39,518	80,266	527,723	87,958	615,681
PGA Commodity Charge																														
R-1 (Air Conditioning Service)																														
Total C-1		6,864	150,370	6,850	134,876	6,827	79,219	6,751	55,149	6,665	25,669	6,623	14,237	6,597	11,046	6,564	19,255	6,494	3,228	6,575	14,523	6,689	29,740	6,767	78,369	40,748	39,518	80,266	527,723	87,958	615,681
C-2 (Medium Commercial & Industrial General Svc.)																														
PGA Demand																														
PGA Commodity Charge																														
Demand Charge		-	33,329	-	32,850	-	35,985	-	29,961	-	32,894	-	34,878	-	28,978	-	34,815	-	29,715	-	30,212	-	29,536	-	32,865	-	-	-	194,526	191,492	386,017
First 300 Dt Per Month		1,397	285,569	1,387	270,416	1,526	222,649	1,472	169,135	1,517	133,741	1,500	109,220	1,445	87,504	1,466	101,809	1,426	80,796	1,499	109,661	1,536	134,129	1,529	219,866	8,847	8,853	17,700	1,301,763	622,730	1,924,494
Next 200 Dt		201	41,164	186	36,188	155	22,597	149	17,149	107	9,459	115	8,372	147	8,911	103	7,129	115	6,502	110	8,031	135	11,762	165	23,736	991	697	1,687	152,595	48,403	200,999
Next 1000 Dt		259	52,907	248	48,296	171	24,904	198	22,786	174	15,345	199	14,478	207	12,562	207	14,354	201	11,414	187	13,668	177	15,501	199	28,614	1,252	1,175	2,427	193,009	81,820	274,829
Over 1500 Dt		55	11,297	91	17,671	54	7,824	76	8,749	79	6,985	64	4,643	79	4,783	101	7,041	164	9,314	136	9,931	98	8,573	59	8,445	433	623	1,056	62,558	42,698	105,256
Total C-2		1,913	390,936	1,911	372,571	1,905	277,974	1,896	217,819	1,878	165,530	1,878	136,713	1,878	113,760	1,877	130,333	1,906	108,026	1,931	141,290	1,946	169,965	1,952	280,660	11,523	11,348	22,871	1,709,925	795,652	2,505,577
I-1 (Interruptible Service)																														
Customer Base Use Charges		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
First 1,500 Dt Per Month		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Next 2,500 Dt		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Next 11,000 Dt		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Over 15,000 Dt		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
I-1 Supply Purchased (DI)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Volumes		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0
F-1/T-2 (Lrg. Volume Firm Service & Transportation (T-2)																														
Customer Base Use Charges		36	-	36	-	36	-	36	-	36	-	36	-	36	-	36	-	36	-	36	-	36	-	36	-	216	216	432	-	-	-
Demand Units		-	13,863	-	13,497	-	13,405	-	13,405	-	13,405	-	13,405	-	13,405	-	13,405	-	13,405	-	13,405	-	13,526	-	13,551	-	-	-	81,246	80,428	161,674
First 1,500 Dt Per Month		-	51,751	-	50,676	-	52,845	-	48,644	-	45,270	-	44,203	-	44,425	-	44,584	-	44,021	-	48,796	-	49,201	-	49,625	-	-	-	302,742	271,299	574,040
Next 2,500 Dt		-	67,941	-	64,552	-	63,386	-	56,266	-	55,920	-	54,998	-	52,374	-	55,482	-	52,380	-	57,813	-	63,142	-	63,290	-	-	-	378,577	328,968	707,544
Next 11,000 Dt		-	130,195	-	104,848	-	116,740	-	94,380	-	94,333	-	89,715	-	86,639	-	93,238	-	85,673	-	96,022	-	106,409	-	117,195	-	-	-	669,766	545,620	1,215,386
Over 15,000 Dt		-	26,360	-	17,767	-	20,625	-	7,149	-	17,445	-	22,587	-	16,181	-	16,246	-	13,423	-	10,556	-	5,777	-	14,821	-	-	-	92,498	96,437	188,935
F-1 Supply Purchased (DI)		-	58,530	-	79,072	-	37,235	-	21,388	-	25,181	-	46,617	-	21,559	-	21,949	-	12,637	-	12,659	-	19,461	-	67,220	-	-	-			
Total Volumes		36	276,247	36	237,842	36	253,595	36	206,440	36	212,968	36	211,503	36	199,619	36	209,549	36	195,498	36	219,187	36	224,529	36	244,930	216	216	432	1,443,582	1,242,323	2,685,905
F-1/T-2/T-1 (Lrg. Volume Firm Service &																														
Customer Base Use Charges		13	-	13	-	13	-	13	-	13	-	13	-	13	-	13	-	13	-	13	-	13	-	13	-	-	-	-	-	-	-
Demand Units		-	5,389	-	5,389	-	5,389	-	5,389	-	5,389	-	5,389	-	5,389	-	5,389	-	5,389	-	5,389	-	5,389	-	5,389					32,334	32,334
System Capacity Charges		-	3,394	-	3,028	-	2,995	-	2,995	-	2,995	-	2,995	-	2,995	-	2,995	-	2,995	-	2,995	-	3,011	-	2,715					17,968	17,968
First 1,500 Dt Per Month		-	19,500	-	19,500	-	19,500	-	19,067	-	19,167	-	18,983	-	18,853	-	19,103	-	19,039	-	19,208	-	19,220	-	19,500					114,352	114,352
Next 2,500 Dt		-	28,592	-	26,908	-	26,818	-	25,564	-	25,464	-	25,121	-	24,497	-	25,432	-	25,083	-	26,030	-	26,532	-	27,929					151,597	151,597
Next 11,000 Dt		-	69,061	-	63,379	-	64,905	-	55,986	-	58,036	-	51,381	-	50,509	-	51,482	-	50,387	-	61,391	-	61,327	-	59,377					323,186	323,186
Over 15,000 Dt		-	60,388	-	46,604	-	52,493	-	57,276	-	56,440	-	40,918	-	49,975	-	42,919	-	16,782	-	35,188	-	47,358	-	59,130					242,223	242,223
F-1 Supply Purchased (DI)		-	21,600	-	23,937	-	8,200	-	1,361	-	4,857	-	3,812	-	1,551	-	1,384	-	1,140	-	1,549	-	5,533	-	33,616						
Incremental Supply		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-						
Total Volumes		13	177,541	13	156,392	13	163,716	13	157,893	13	159,106	13	136,404	13	143,804	13	138,936	13	111,291	13	141,817	13	154,437	13	165,935					831,358	831,358
T-1 (Interruptible Service & Interruptible Transportation)																														
Customer Base Use Charges		17	-	17	-	17	-	16	-	18	-	17	-	17	-	17	-	17	-	17	-	17	-	17	-	101	103	204	-	-	-
Demand		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-					-	-
System Capacity Charges		-	8,781	-	8,812	-	8,736	-	8,618	-	8,855	-	8,736	-	8,736	-	8,736	-	8,736	-	8,736	-	8,695	-	8,484	-	-	-	52,126	52,537	104,663
First 1,500 Dt Per Month		-	22,330	-	20,956	-	22,777	-	23,625	-	24,000	-	24,000	-	24,000	-	23,726	-	24,000	-	24,216	-	24,000	-	22,500	-	-	-	136,188	143,942	280,129
Next 2,500 Dt		-	29,909	-	29,332	-	31,529	-	31,910	-	36,524	-	32,684	-	32,550	-	34,195	-	33,877	-	37,050	-	34,003	-	32,054	-	-	-	188,736	206,880	395,616
Next 11,000 Dt		-	36,773	-	33,968	-	39,381	-	29,631	-	35,687	-	31,501	-	26,797	-	35,315	-	31,642	-	32,220	-	32,852	-	33,376	-	-	-	205,981	193,161	399,142
Over 15,000 Dt		-	57,242	-	42,853	-	54,457	-	49,215	-	50,853	-	40,508	-	33,011	-	34,906	-	36,685	-	43,180	-	48,395	-	52,000	-	-	-	304,160	239,143	543,304
I-1 Supply Purchased (DI)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-						
Incremental Supply		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-						
Total Volumes		17	146,254	17	127,108	17	148,143	16	134,380	18	147,064	17	128,692	17	116,358	17	128,142	17	126,204	17	136,666	17	139,250	17	139,930	101	103	204	835,064	783,126	1,618,191
T-3 (Low. Volume Firm Service & Transportation)																														
Customer Base Use Charges		49	-	49	-	48	-	49	-	48	-	48	-	48	-	48	-	48	-	47	-	47	-	47	-	289	287	576	-	-	-
Demand Units		-	3,716	-	3,645	-	3,629	-	3,639	-	3,629	-	3,629	-	3,629	-	3,629	-	3,629	-	3,609	-	3,576	-	3,485	-	-	-	21,690	21,753	43,443
First 300 Dt Per Month		-	13,850	-	13,677	-	13,322	-	12,542	-	11,765	-	10,921	-	10,348	-	10,347	-	10,501	-	12,057	-	13,244	-	13,552	-	-	-	80,187	65,940	146,126
Next 200 Dt		-	8,171	-	7,164	-	7,083	-	6,328	-	5,824	-	4,898	-	4,338	-	4,643	-	4,800	-	5,643	-	6,990	-	7,876	-	-	-	43,613	30,146	73,758
Next 1,000 Dt		-	23,595	-	20,592	-	21,481	-	16,459	-	13,245	-	10,925	-	9,629	-	10,692	-	10,494	-	15,659	-	19,598	-	22,844	-	-	-	124,569	70,642	195,211
Over 1,500 Dt		-	19,998	-	11,610	-	13,372	-	4,741	-	3,290	-	3,265	-	2,640	-	4,235	-	3,329	-	7,058	-	11,581	-	16,744	-	-	-	78,046	23,817	101,863
F-1 Supply Purchased (DI)		-	17,100	-	20,621	-	10,240	-	3,895	-	3,013	-	3,465	-	1,961	-	2,415	-	1,499	-	3,857	-	9,020	-	25,779						
Total Volumes		49	65,613	49	53,043	48	55,259	49	40,070	48	34,124	48	30,909	48	26,955	48	29,917	48	29,124	47	40,417	47	51,413	47	61,016	289	287	576	326,414	190,545	516,959
REGULAR TARIFF SALES AND TRANSPO		70,758	1,914,941	70,776	1,698,623	70,721	1,372,347	70,519	1,090,367	70,194	906,780	69,936	754,787	69,770	684,397	69,628	731,809	69,597	640,792	70,177	794,140	70,772	973,739	71,161	1,437,660	424,629	419,224	843,853	7,511,765	4,512,706	12,024,471
SS-1 Sales and Transportation																														
SS-1 Customers		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total SS-1		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Special Contract																														
Customer Base Charge		2	-	2	-	2	-	2	-	2	-	2	-	2	-	2	-	2	-	2	-	2	-	2	-	12	12	24	-	-	-
Demand Units		-	1,771	-	1,771	-	1,771	-	1,771	-	1,771	-	1,771	-	1,771	-	1,771	-	1,771	-	1,771	-	1,771	-	1,904	-	-	-	10,761	10,628	21,390
Special Contract Rate		-	92,358	-	79,373	-	83,634	-	66,542	-	71,100	-	66,021	-	65,785	-	69,126	-	65,638	-	81,306	-	85,723	-	92,297	-	-	-	499,927	418,976	918,903
F-1 Supply Purchased (DI)		-	36,950	-	30,840	-	36,620	-	30,790	-	27,750	-	26,148	-	25,963	-	26,260	-	26,667	-	35,513	-	33,805	-	32,841	-	-	-	201,846	168,300	370,146
Incremental Supply		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Special Contract		2	92,358	2	79,373	2	83,634	2	66,542	2	71,100	2	66,021	2	65,785	2	69,126	2	65,638	2	81,306	2	85,723	2	92,297	12	12	24	499,927	418,976	918,903
V-1 NATURAL GAS VEHICLE SERVICE		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Flat Rate Per Dt		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
MONTHLY TOTAL		70,760	2,007,299	70,778	1,777,996	70,723	1,455,981	70,521	1,156,908	70,196	977,881	69,938	820,808	69,772	750,182	69,630	800,935	69,599	706,430	70,179	875,446	70,774	1,059,462	71,163	1,529,957	424,641	419,236	843,877	8,011,691	4,931,682	12,943,374
CYCLE BILLED			1,249,287		1,124,239		751,635		551,584		353,519		248,179		197,661		225,265		178,676		262,054		404,111		825,849				4,906,704	1,465,354	6,372,058
INDUSTRIAL BILLED			758,013		653,758		704,346		605,325		624,362		572,629		552,521		575,670		527,754		613,393		655,351		704,108				3,104,987	3,466,328	6,571,316
TOTAL			2,007,299		1,777,996		1,455,981		1,156,908		977,881		820,808		750,182		800,935		706,430		875,446		1,059,462		1,529,957				8,011,691	4,931,682	12,943,374

Source: Monthly Volume/Rev Reports filed with TPUC Monthly Reports Schedule 35.17

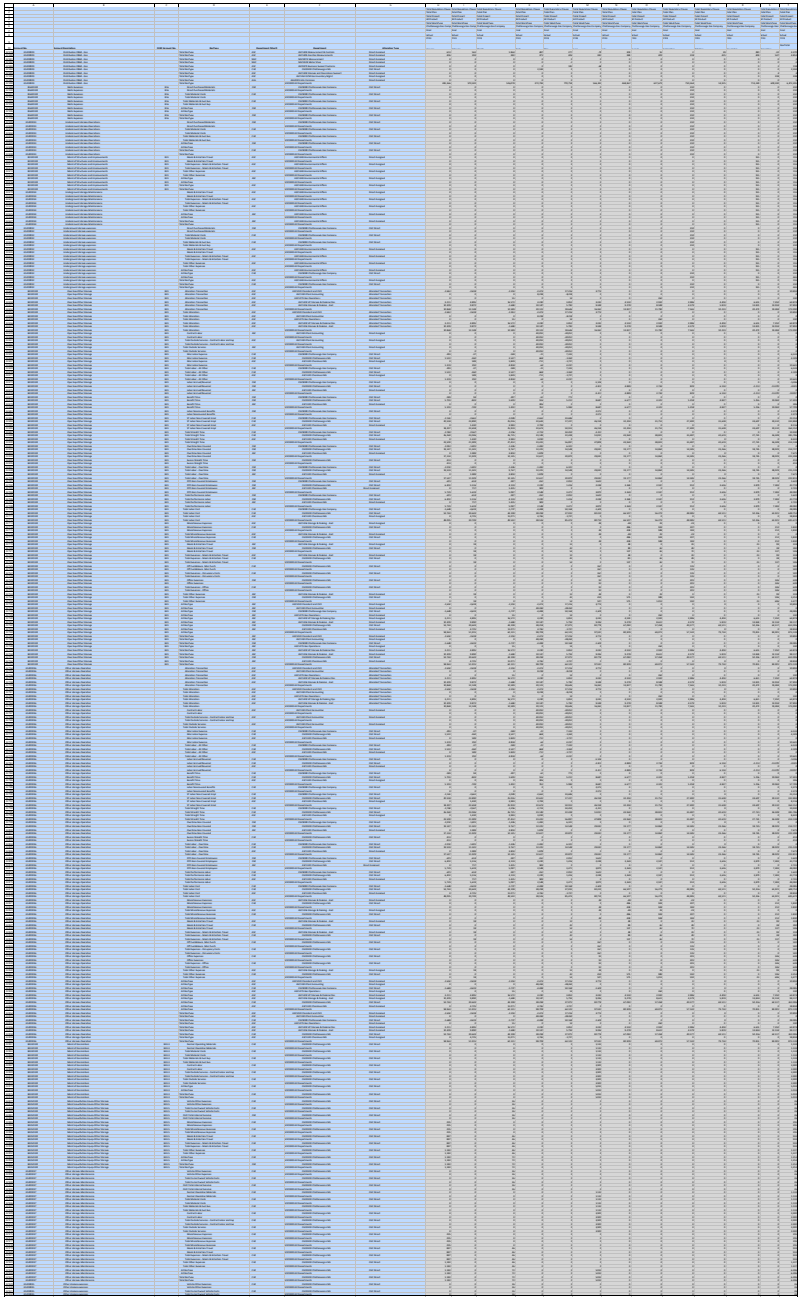
	B	D	E	F	H	I	K	L	N	P	Q	S	T	V	X	Y
1	**Description**	**Historic Base Period**			**Current Winter Rates Nov-Apr**		**Current Summer Rates May-Oct**		**Present Total Revenue**	**Proposed Winter Rates Nov-Apr**		**Proposed Summer Rates May-Oct**		**Proposed Total**	**Target Increase**	**Increase Exceed Target by**
2		Winter Nov-Apr	Summer Apr-Oct	Total	9/1/2023	Revenue	9/1/2023	Revenue		Rates	Revenue	Rates	Revenue			
3	**Residential R-1**															
4	Number of Bills	371,686	367,680	739,366 a/	$ 29.20	$ 10,853,231	$ 24.10	$ 8,861,088	$ 19,714,319	$ 33.32	$ 12,384,578	$ 27.50	$ 10,111,200	$ 22,495,778		
5	Volumes Therms Weather Normalized			38,358,308 b/	$ 0.20090	0	$ 0.20090	-	$ 7,706,184.1	$ 0.22926	-	$ 0.22926		8,794,026		
6								-								
7	Total Revenue								$ 27,420,503					$ 31,289,803		
8																
9	Increase													$ 3,869,300	$3,870,573	($1,273)
10																
11	% increase													14.11%		
12																
13	Multi-Family R-4															
14	Number of Units	1,088	1,133	2,220 a/	$ 10.70	$ 11,636.61	$ 10.70	$ 12,117.99	$ 23,755	$ 12.21	$ 13,279	$ 12.21	$ 13,828	$ 27,107		
15																
16	Volumes Therms Weather Normalized	52,811	17,135	69,946 b/	$ 0.37613	$ 19,863.66	$ 0.33435	$ 5,726.11	$ 25,593	$ 0.42922	22,667	$ 0.38155	6,538	29,205		
17																
18	Total Revenue								$ 49,347					$ 56,312		
19																
20	Increase													$ 6,965	$6,966	($1)
21																
22	% increase													14.11%		
23																
24	Commercial C-1															
25	Number of Bills	40,748	39,518	80,266 a/	$ 53.80	$ 2,192,242	$ 46.40	$ 1,833,635	$ 4,025,878	$ 61.40	$ 2,501,927	$ 52.90	$ 2,090,502	$ 4,592,429		
26																
27	Volumes Therms Weather Normalized	6,459,780	899,035	7,358,815 b/	$ 0.32051	$ 2,070,424	$ 0.25159	$ 226,188	$ 2,296,612	$ 0.36575	$ 2,362,665	$ 0.28710	$ 258,112.80	$ 2,620,778		
28																
29	Total Revenue					$ 4,262,667		$ 2,059,823	$ 6,322,490		$ 4,864,592		$ 2,348,615	$ 7,213,207		
30																
31	Increase													$ 890,717	$892,458	($1,741)
32																
33	% increase													14.09%		
34																
35	Commercial C-2															
36	Number of Bills	11,523	11,348	22,871 a/	$ 129.60	$ 1,493,381	$ 129.60	$ 1,470,701	$ 2,964,082	$ 147.90	$ 1,704,252	$ 147.90	$ 1,678,369	$ 3,382,621		
37																
38																
39	DDQC Firm Demand Dths	194,526	191,492	386,017 b/	$ 10.80	$ 2,100,880	$ 10.80	$ 2,068,108	$ 4,168,988	$ 12.32	$ 2,396,559	$ 12.32	$ 2,359,175	$ 4,755,735		
40																
41	Volumes Therms Weather Normalized															
42	0-3,000 Therms	15,821,309	5,768,075	21,589,384 b/	$ 0.32549	$ 5,149,878	$ 0.25572	$ 1,475,012	$ 6,624,890	$ 0.37143	$ 5,876,509	$ 0.29182	$ 1,683,239.82	$ 7,559,749		
43	3,001-5,000 Therms	1,881,475	685,987	2,567,462 b/	$ 0.29717	$ 559,118	$ 0.23316	$ 159,365	$ 698,483	$ 0.33912	$ 638,046	$ 0.23184	$ 159,039.13	$ 797,085		
44	5,001-15,000 Therms	2,457,165	895,811	3,352,976 b/	$ 0.28949	$ 711,325	$ 0.18944	$ 169,702	$ 881,027	$ 0.33035	$ 811,724	$ 0.21618	$ 193,696.45	$ 1,005,381		
45	Over 15,000 Therms	786,445	286,764	1,073,209 b/	$ 0.15012	$ 118,061	$ 0.15009	$ 43,040	$ 161,101	$ 0.17133	$ 134,735	$ 0.17128	$ 49,116.55	$ 183,843		
46	Total Therms	20,946,394	7,636,637	28,991,919												
47																
48	Total Revenue					10,132,442		5,365,929	15,498,371				6,122,597	17,684,413		
49																
50	Increase													$ 2,186,041	$2,187,690	($1,649)
51																
52	% increase													14.10%		
53						7387256.967										
54																
55	Commercial T-3															
56	Number of Bills	290	287	577 c/	$ 129.60	$ 37,584	$ 129.60	$ 37,195	$ 74,779	$ 147.90	$ 42,891	$ 147.90	$ 42,447	$ 85,338		
57																
58																
59	DDQC Firm Demand Dths	21,690	21,763	43,443 c/	$ 10.80	$ 234,141	$ 10.80	$ 235,040	$ 469,181	$ 12.32		$ 12.32		$ 535,214		
60																
61	Volumes Therms															
62	0-3,000 Therms	801,895	682,824	1,484,489 c/	$ 0.32549	$ 260,999	$ 0.25572	$ 174,561	$ 435,560	$ 0.37143	$ 297,837	$ 0.29182	199,203	$ 497,040		
63	3,001-5,000 Therms	436,127	301,455	737,582 c/	$ 0.29717	$ 129,604	$ 0.20316	$ 61,244	$ 190,847	$ 0.33912	$ 147,899	$ 0.23184	69,889	$ 217,789		
64	5,001-15,000 Therms	1,245,691	706,420	1,952,111 c/	$ 0.28949	$ 360,615	$ 0.18944	$ 123,824	$ 484,439	$ 0.33035	$ 411,514	$ 0.21618	152,714	$ 564,228		
65	Over 15,000 Therms	780,461	238,172	1,018,633 c/	$ 0.15012	$ 117,163	$ 0.15009	$ 35,747	$ 152,910	$ 0.17133	$ 133,701	$ 0.17128	40,794	$ 174,495		
66																
67																
68	Total Revenue	3,264,144	1,928,671	5,192,815		1,140,106		677,611	$ 1,817,717					$ 2,074,104		
69																
70	Increase													$ 256,387	$256,582	($195)
71														as		
72	% increase													14.10%		
73																
74	Industrial F-1/T-2															
75	Number of Bills	216	216	432 c/	$ 518.30	$ 111,953	$ 518.30	$ 111,953	$ 223,906	$ 591.50	$ 127,764	$ 591.50	$ 127,764	$ 255,528		
76																
77																
78	DDQC Firm Demand Dths	81,246	80,428	161,674 c/	$ 10.80	$ 877,460	$ 10.80	$ 868,618	$ 1,746,078	$ 12.32	$ 1,000,954	$ 12.32	$ 990,868	$ 1,991,822		
79																
80	Volumes Dths															
81	0-15,000 Dths	302,742	271,299	574,040 c/	$ 1.39620	$ 422,688	$1.3962	$ 378,787	$ 801,475	$ 1.59330	$ 482,358	$ 1.59330	432,260	$ 914,619		
82	15,000-40,000 Dths	378,577	328,968	707,544 c/	$ 1.19210	$ 451,301	$1.1921	$ 392,182	$ 843,483	$ 1.36040	$ 515,016	$ 1.36040	447,527	$ 962,543		
83	40,001-150,000 Dths	669,766	545,620	1,215,386 c/	$ 0.67670	$ 453,230	$0.6767	$ 369,211	$ 822,452	$ 0.77220	$ 517,193	$ 0.77220	421,326	$ 938,521		
84	Over 150,000 Dths	92,498	96,437	188,935 c/	$ 0.41730	38,600	$0.4173	40,243	$ 78,843	$ 0.47620	44,048	$ 0.47620	45,923	$ 89,971		
85																
86																
87	Total Revenue			2,695,905		$ 1,365,819		$ 1,180,414	$ 4,516,216					$ 5,153,004		
88																
89	Increase													$ 636,787	$637,492	($705)
90																
91	% increase													14.10%		
92																
93																
94	Industrial(F-1/T-2+T-1) **(Source Schedule 16.4A and Confidential Schedule 35.15)**															
95	Number of Bills	78	78	156 c/	$ 518.30	$ 40,427	$ 518.30	$ 40,427	$ 80,855	$ 591.50	$ 46,137	$ 591.50	$ 46,137	$ 92,274		
96																
97																
98	DDQC Firm Demand Dths	32,334	32,334	64,668 c/	$ 10.80	$ 349,207	$ 10.80	$ 349,207	$ 698,414	$ 12.32	$ 398,355	$ 12.32	$ 398,355	$ 796,710		
99	Capacity (Non-Firm) Demand (T-1)	18,138	17,968	36,106 c/	$ 2.40	$ 43,530	$ 2.40	$ 43,124	$ 86,654	$ 2.70	$ 48,971	$ 2.70	$ 48,514	$ 97,485		
100																
101	Volumes Dths															
102	0-15,000 Dths	116,287	114,352	230,639 c/	$ 1.39620	$ 162,360	$ 1.39620	$ 159,658	$ 322,018	$ 1.59330	$ 185,280	$ 1.59330	$ 182,196.88	$ 367,477		
103	15,000-40,000 Dths	162,342	151,597	313,939 c/	$ 1.19210	$ 193,527	$ 1.19210	$ 180,719	$ 374,247	$ 1.36040	$ 220,850	$ 1.36040	$ 206,232.97	$ 427,082		
104	40,001-150,000 Dths	374,034	323,186	697,221 c/	$ 0.67670	$ 253,109	$ 0.67670	$ 218,700	$ 471,809	$ 0.77220	$ 288,829	$ 0.77220	$ 249,564.38	$ 538,394		
105	Over 150,000 Dths	323,250	242,223	565,473 c/	$ 0.41730	$ 134,882	$ 0.41730	$ 101,080	$ 235,972	$ 0.47620	$ 153,932	$ 0.47620	$ 115,546.45	$ 269,278		
106																
107																
108	Total Revenue								$ 2,269,968					$ 2,588,709		
109																
110	Increase													$ 318,731	$320,430	($1,699)
111																
112	% increase													14.04%		
113																
114																
115	Interruptible Sales (I-1)															
116	Number of Bills	-	-	- c/	$ 518.30	$ -	$ 518.30	$ -	$ -	$ 591.50	$ -	$ 591.50	$ -	$ -		
117																
118																
119																
120																
121	Volumes Dths															
122	0-15,000 Dths	-	-	- c/	$ 1.39620	$ -	$ 1.39620	$ -	$ -	$ 1.59330	$ -	$ 1.59330	$ -	$ -		
123	15,000-40,000 Dths	-	-	- c/	$ 1.19210	$ -	$ 1.19210	$ -	$ -	$ 1.36040	$ -	$ 1.36040	$ -	$ -		
124	40,001-150,000 Dths	-	-	- c/	$ 0.67670	$ -	$ 0.67670	$ -	$ -	$ 0.77220	$ -	$ 0.77220	$ -	$ -		
125	Over 150,000 Dths	-	-	- c/	$ 0.41730	$ -	$ 0.41730	$ -	$ -	$ 0.47620	$ -	$ 0.47620	$ -	$ -		
126																
127																
128	Total Revenue								$ -					$ -		
129																
130	Increase													$ -	$0	$0
131									$ -							
132	% increase								$ -							
133																
134	Interruptible Industrial Transportation (T-1)															
135	Number of Bills	102	102	204 c/	$ 518.30	$ 52,867	$ 518.30	$ 52,867	$ 105,733	$ 591.50	$ 60,333	$ 591.50	$ 60,333	$ 120,666		
136																
137																
138	Capacity (T-1)	52,245	52,418	104,663 c/	$ 2.40	$ 125,387	$ 2.40	$ 125,804	$ 251,191	$ 2.70	$ 141,060	$ 2.70	$ 141,530	$ 282,590		
139																
140	Volumes Dths															
141	0-15,000 Dths	136,188	143,942	280,129 c/	$ 1.39620	$ 190,145	$ 1.39620	$ 200,972	$ 391,117	$ 1.59330	$ 216,988	$ 1.59330	$ 229,342.47	$ 446,330		
142	15,000-40,000 Dths	188,736	206,880	395,616 c/	$ 1.19210	$ 224,992	$ 1.19210	$ 246,821	$ 471,814	$ 1.36040	$ 256,756	$ 1.36040	$ 281,439.28	$ 538,196		
143	40,001-150,000 Dths	295,981	193,181	489,162 c/	$ 0.67670	$ 130,387	$ 0.67670	$ 130,712	$ 261,099	$ 0.77220	$ 148,799	$ 0.77220	$ 149,159.08	$ 308,217		
144	Over 150,000 Dths	304,160	239,143	543,304 c/	$ 0.41730	$ 126,926	$ 0.41730	$ 99,795	$ 226,721	$ 0.47620	$ 144,841	$ 0.47620	$ 113,880.09	$ 258,721		
145																
146																
147	Total Revenue			1,618,192					$ 1,716,474					$ 1,954,720		
148																
149	Increase													$ 238,246	$242,291	($4,045)
150																
151	% increase													13.88%		
152																
153					Total Sales and Transport Margin-All Rates Schedules				$ 59,611,088					$ 68,014,263		
154	Non Gas Revenue Schedule 15.1												$ 8,403,175	14.10%		
155	Weather Normalized Usage Schedule 16.1															
156	Customers, Volume, & Base Revenue Schedule 16.4											Non-Special Contract Margin Increase			$ 8,403,175	($11,298)
157	Schedule 17.1											Special Contract Increase w/		8,270	(510)	
158	Schedule 35.15(Confidential)											Total Margin Increase		$8,411,445		
159												Total Increase exceed target		($1,407)	($1,407)	
160												% Difference (Increase and Target)		-0.14%		
161																
162												Target Margin Increase Rate Schedules		$8,414,472		
163												Special Contract Target of		8,280		
164												Total Target Margin Increase		$8,422,852		
165																
166																
167																
168																
169																
170																
171																
172																

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T	U
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	Revenue Per Rate Schedule Docket 23-00029 (Exhibit AV4) a/	% of Total by Rate Schedule	Normalized Revenue Historic Base Period Subject to Increase b/		% Increase	Target Equal % Increase
2																					
3			**Sales & Transportation Margin**																		
4	1		Residential (R-1)		$ 14,746,292	44.8%		$ 15,076,735		44.0%		$ 20,379,057	44.2%	$ 23,643,544	44.4%	$ 27,060,978	45.0%	$ 27,420,503		14.12%	$ 3,870,573
5	2		Multi-Family (R-4)		28,579	0.1%		28,858		0.1%		38,267	0.1%	43,892	0.1%	$ 49,643	0.1%	49,347		14.12%	6,966
6	3		Commercial (C-1)		3,648,001	11.1%		3,583,778		10.5%		4,771,387	10.3%	5,523,636	10.4%	6,317,167	10.5%	6,322,490		14.12%	892,458
7	4		Commercial (C-2)		8,592,933	26.1%		9,142,723		26.7%		12,437,568	27.0%	14,301,064	26.8%	15,836,152	26.3%	15,498,371		14.12%	2,187,690
8	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%	4,590,563	7.6%	4,516,216		14.12%	637,492
9	6		Industrial (I-1)		36,274	0.1%		-		0.0%		-	0.0%	-	0.0%	-	0.0%	-		14.12%	-
10	7		Industrial (T-1)		1,082,153	3.3%		1,035,144		3.0%		1,339,950	2.9%	1,568,302	2.9%	1,771,871	2.9%	1,716,474		14.12%	242,291
11	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%	2,380,053	4.0%	2,269,968		14.12%	320,420
12	9		Industrial (T-3)		1,329,837	4.0%		1,100,769		3.2%		1,494,623	3.2%	1,773,354	3.3%	1,902,230	3.2%	1,817,717		14.12%	256,582
13	10		Special Contract Subject to increase a/											201,844	0.4%	291,930	0.5%	167,600	c/	5.00%	8,380
14	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%	$ 60,200,588	100.0%	$ 59,778,688			$ 8,422,852
15	12		Other Revenue		687,351			745,199				1,003,751		1,103,643		1,182,561	0				
16	13		Total Margin		$ 33,598,885			$ 35,020,608				$ 47,121,075		$ 54,395,825		$ 61,383,149		$ 59,778,688			$ 8,422,852
17																					
18																					
19	14												Total Sales and Transportation Margin					$ 59,778,688			
20													Less Special Contract					(167,600)			
21			Note: Normalized Other Revenue Dkt 21-00048 Schedule 5 P4										Non-Special Contract Margin (current rates)					$ 59,611,088			
22													% Increase Non-Special Contract					14.12%			
23																					
24			a/ Schedule 6										Increase in Revenue Deficiency Schedule 1					$ 8,422,852			
25			b/ Schedule 17										Less Special Contract Increase at			5%		8,380			
26			c/ Sch 35.15 Cell M38 (Confidential)										Increase allocated to Non-Special Contract					$ 8,414,472			
27																					
28																					
29																					

	A	B	C	D	Q	R	AE	AF	AG
1					**2022**		**2023**		
2	**Line No.**		**Description**		**Total**		**Total**		
3									
4	1		Forfeited Discounts	c/	552,055	a/	639,164		
5	2		Returned Check Charges	c/	17,320	a/	19,760		
6	3		Reconnect Charges	c/	57,195	a/	53,200		
7	4		Seasonal Reconnect Charges	c/	45,640	a/	45,065		
8	5		Turn-On Charges	c/	151,285	a/	134,910		
9	6		Meter Set Charges	c/	38,400	a/	32,730		
10	7		Miscellaneous Charges	c/	17,547	a/	18,396		
11	8		Damage Billing	c/	444,036	b/	393,573		
12									
13	9		**Total**		**1,323,478**		**1,336,797**		
14									
15	10		Allowance for Funds - Debt	c/	429,785	a/	388,150		
16	11		Allowance for Funds - Equity	c/	907,147	a/	801,458		
17									
18	12		**Total AFUDC**		**1,336,932**		**1,189,608**		
19									
20									
21									
22									
23	a/ See Schedule 19 - Chattanooga Gas Company - Income Statement - FERC								
24	b/ See Schedule 35.8 Other Revenue Workpaper								
25	c/ Please reference the 2022 ARM Docket 23-00029 Schedule 35.8 Other Revenue Workpaper								
26									
27									
28									

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P
1								2023								Grand Total
2	Account	FERC Account	Account Type	Jan-23	Feb-23	Mar-23	Apr-23	May-23	Jun-23	Jul-23	Aug-23	Sep-23	Oct-23	Nov-23	Dec-23	
3	43100100 - Management and Consulting Fee	480	R	$62,500	($212,500)	$20,833	$20,833	$20,833	$20,833	$20,833	$20,833	$20,833	$20,833	$20,833	$20,833	($41,667)
4	46001100 - Residential Sales Base	480	R	$3,001,938	$2,986,269	$2,675,145	$2,009,006	$1,772,645	$1,582,471	$1,548,863	$1,537,220	$1,467,190	$1,789,757	$2,014,852	$2,921,327	$25,238,063
5	46001101 - Residential Sales Base-Unbilled	480	R	$110,224	($179,307)	($370,350)	($564,135)	($250,641)	($149,885)	$79,162	($104,953)	$170,539	$84,211	$735,704	$371,938	$231,578
6	46001112 - Residential RNA	480	R	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
7	46001500 - Residential Sales PCA	480	R	$6,790,827	$5,236,478	$3,079,639	$1,889,245	$1,043,942	$623,779	$465,616	$497,762	$444,696	$633,571	$1,214,139	$2,774,694	$24,693,382
8	46001501 - Residential Sales PCA-Unbilled	480	R	($282,632)	($2,303,666)	($305,474)	($1,184,917)	($276,950)	($58,931)	($139,493)	($58,688)	($58,688)	$66,450	$273,947	$900,542	($3,311,109)	($2,314,548)
9	46103101 - Industrial Sales Gas Billed	481	R	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
10	46302100 - Commercial Sales Base	481	R	$2,440,515	$2,417,648	$2,247,336	$1,468,660	$1,261,631	$1,128,054	$941,228	$1,130,219	$965,089	$1,225,203	$1,378,370	$2,156,795	$18,744,525
11	46102101 - Commercial Sales Base-Unbilled	481	R	$116,547	($266,651)	($470,368)	($211,260)	($236,978)	($145,490)	$14,193	($103,897)	$144,435	$68,930	$632,756	$530,417	$174,854
12	46102112 - Commercial RNA	481	R	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
13	46102500 - Commercial Sales PCA	481	R	$4,266,715	$3,507,973	$2,279,458	$1,495,537	$1,031,643	$860,050	$708,787	$897,729	$640,129	$759,874	$934,193	$1,585,723	$19,967,816
14	46102501 - Commercial Sales PCA-Unbilled	481	R	($1,784,489)	($1,554,060)	($852,186)	($781,129)	($776,874)	($697,389)	$704,340	$722,652	$787,629	$852,106	$928,286	$963,792	$9,794,026
15	46103100 - Industrial Sales Base	481	R	$126,926	$147,750	$138,071	$107,244	$81,267	$64,472	$60,961	$58,512	$63,042	$79,289	$79,243	$130,906	$1,145,796
16	46103101 - Industrial Sales Base-Unbilled	481	R	$2,128	($11,388)	($14,378)	($18,677)	($10,743)	($4,150)	($8,393)	($6,946)	$7,124	$7,468	$38,096	$30,056	$3,965
17	46103500 - Industrial Sales PCA	481	R	$272,145	$256,057	$179,918	$147,708	$98,944	$86,462	$80,672	$79,752	$90,421	$80,997	$83,982	$112,617	$1,570,321
18	46103501 - Industrial Sales PCA-Unbilled	481	R	($13,790)	($102,098)	$2,095	($89,986)	$27,958	($8,648)	($31,849)	($13,914)	$3,021	$5,966	$24,770	$38,406	($154,762)
19	46700100 - Late Payment Fees	487	R	$75,186	$88,480	$67,402	$63,139	$59,815	$47,786	$40,886	$34,645	$34,544	$31,116	$31,140	$39,012	$639,164
20	48800310 - Meter Set Charge	488	R	$3,030	$2,550	$2,730	$2,640	$2,670	$2,190	$2,040	$2,700	$2,700	$2,340	$3,360	$3,780	$32,730
21	48800360 - Miscellaneous Revenue	488	R	$1,439	$1,215	$1,658	$1,423	$1,700	$1,434	$1,542	$1,567	$1,472	$1,693	$0	$3,066	$18,396
22	48800360 - Reconnect Charge	488	R	$2,730	$4,560	$4,345	$3,820	$4,070	$4,315	$2,570	$7,975	$3,435	$10,150	$4,920	$1,180	$53,200
23	48800370 - Seasonal Reconnect Charge	488	R	$1,330	$750	$1,255	$440	$630	$895	$705	$850	$2,670	$18,055	$13,570	$4,895	$45,051
24	48800450 - Returned Check Fees	488	R	$2,280	$2,220	$1,880	$1,400	$1,520	$1,480	$1,520	$1,400	$1,160	$1,640	$1,540	$1,720	$19,760
25	48800460 - Turn-on Charge	488	R	$9,600	$8,700	$11,920	$8,160	$10,140	$11,340	$10,500	$9,960	$10,700	$14,840	$14,800	$11,880	$134,510
26	48932100 - Commercial Transportation Base	489.3	R	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
27	48932500 - Commercial Transportation PCA	489.3	R	$1,784,489	($54,008)	$852,186	$781,129	$776,874	$697,389	$704,340	$722,652	$787,629	$852,106	$928,286	$963,792	$9,794,026
28	48932600 - Industrial Transportation PCA	489.3	R	$677,314	$2,048,143	$1,070,837	$725,032	$472,096	$459,297	$401,867	$417,756	$419,045	$406,057	$410,255	$455,327	$7,962,981
29	49500130 - Franchise Cost Recovery Revenue	495	R	$682,422	$593,469	$458,276	$314,835	$236,498	$214,121	$176,544	$198,871	$175,579	$213,640	$251,831	$380,354	$3,896,442
30	49500470 - Other Gas Revenue	495	R	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
31	49600100 - Refunds and Recoveries	496	R	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
32	**G4111100 - Total Operating Revenues Total**			**$20,217,233**	**$12,630,663**	**$11,665,561**	**$6,717,071**	**$6,050,820**	**$5,417,796**	**$4,677,891**	**$5,192,140**	**$5,483,856**	**$6,720,352**	**$10,245,833**	**$14,218,587**	**$109,232,803**
33	**G4111200 - Gross Profit Total**			**$20,217,233**	**$12,630,663**	**$11,665,561**	**$6,717,071**	**$6,050,820**	**$5,417,796**	**$4,677,891**	**$5,192,140**	**$5,483,856**	**$6,720,352**	**$10,245,833**	**$14,218,587**	**$109,232,803**
34	80400006 - CCR-Commodity Incr	804	E	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
35	80400016 - CCR-Nat Gas Commodity Costs	804	E	$12,605,387	$8,521,300	$5,870,424	$2,133,928	$2,320,034	$1,988,427	$1,301,264	$1,699,583	$1,719,527	$2,447,435	$4,386,607	$7,152,128	$60,146,025
36	80400036 - CCR-Store Purch Gas Cost Adj	804	E	$15,644	$464	($4,429)	($5,419)	($8,485)	($15,905)	($11,893)	($19,833)	($17,835)	($139,380)	($209,130)	($600,274)	($1,015,341)
37	80400080 - Purchased Gas Exp	807	E	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
38	**G5100100 - Cost of Gas Total**			**$12,641,032**	**$8,521,764**	**$5,863,796**	**$2,135,869**	**$2,309,198**	**$1,961,888**	**$1,289,439**	**$1,679,894**	**$1,701,912**	**$2,287,260**	**$4,087,576**	**$6,557,864**	**$59,131,783**
39	40400100 - Amortization of Land Software	404	E	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
40	40403030 - Amortization of Limited-Term Gas Property-Cloud Computing	404.3	E	$9,741	$9,265	$9,357	$9,511	$9,456	$9,776	$9,886	$9,855	$9,808	$10,698	$10,642	$10,261	$118,305
41	41120200 - Loss on Disp of Property-Non Utility	421.2	E	$0	$0	$0	$0	$0	($21)	$0	$0	$0	$0	$0	$0	($21)
42	50000000 - Sim-Oper Exp and Sales	500	E	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
43	50600000 - Sim-Misc Steam Power Expenses	506	E	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
44	54900000 - OPC-Misc Other Pwr Gen Exp	549	E	($23)	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	($23)
45	55700000 - Other Power Supply Expenses Account	557	E	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
46	58800000 - Dstr-Misc Distr Exp	588	E	$126	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$126
47	81400100 - Wells Expenses	814	E													$310
48	82100100 - Purification	821	E	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
49	83200100 - Maint of Structures and Improvements	832	E													$6
50	83300100 - Maint of Lines	833	E	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
51	84100100 - Oper Exp-Other Storage	841	E	$58,963	$51,915	$62,131	$98,708	$64,123	$97,591	$80,909	$69,072	$57,142	$79,734	$70,851	$82,001	$871,135
52	84300100 - Maint of Gas Holders	843.3	E						$5,003							$5,003
53	84300100 - Maint Liquefaction Equip-Other Storage	843.5	E	$1,182	$0	$72	$0	$0	$0	$0	$0	$0	$0	$0	$0	$1,253
54	84410000 - LNG Operation supervision and engineering	844.1	E	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
55	84420000 - LNG processing terminal labor and expenses	844.2	E	$31,370	$17,488	$8,321	$11,726	$17,315	$22,879	$19,111	$11,929	$68,015	$35,452	$17,851	$30,962	$270,419
56	84430000 - Liquefaction processing labor and expenses	844.3	E	$0	$0	$0	$0	$697	$89	$0	$0	$0	$0	$0	$0	$786
57	84710000 - Maintenance supervision and engineering	847.1	E	$7,266	$9,367	$10,086	$18,420	$33,681	$2,485	$9,263	$8,998	$6,675	$12,557	$9,985	$14,456	$143,280
58	84720000 - Maintenance of LNG structures and improvements	847.2	E	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
59	84730000 - Maintenance of LNG processing terminal equipment	847.3	E	$7,115	$0	$1,795	$6,638	$8,225	$10,831	$5,584	$0	$48,633	$28,959	$2,761	$27,458	$147,998
60	84740000 - Maintenance of compressor station equipment	847.4	E	$0	$0	$4,130	$0	$2,041	$4,643	$4,643	$5,715	$4,374	$5,036	$503	$0	$31,085
61	84790000 - Maintenance of other LNG equipment	847.8	E	$39,958	$17,941	$11,730	$90,862	$21,857	$12,238	$10,614	$20,552	$12,278	$23,136	$20,278	$10,511	$293,936
62	85000000 - Maintenance supervision and engineering-Trans	850	E	$0	$1,740	$0	$5,180	$0	$0	$1,740	$1,740	$1,740	$1,740	$1,740	$1,740	$17,160
63	85600000 - Maint-Misc Trans Plant	856	E	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
64	87500000 - Op Supervision-Design Gas Sys	870	E	$78,312	$29,768	$35,740	$65,170	$59,710	$47,273	$32,269	$27,128	$40,851	$33,718	$37,502	$43,264	$531,724
65	87510000 - Load Dispatching	871	E	$704	$660	$1,234	$1,672	$1,629	$992	$738	$908	$2,292	$3,974	$3,590	$4,923	$23,346
66	87600100 - Mains Operations	874	E	$213,846	$211,512	$114,494	($9,921)	$516,915	$303,090	$301,596	$134,972	$509,497	($157,099)	$255,446	$289,487	$3,203,859
67	87630000 - Maintenance and Regulating Station-General	875	E	$28,509	$13,488	$15,752	$37,868	$26,385	$15,474	$18,292	$23,646	$12,009	$27,739	$9,818	$12,071	$236,440
68	87700100 - City Gate Check Stations	877	E	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
69	87830000 - Maint and Replace Regulator Expenses	878	E	$64,837	$33,664	$55,383	$94,825	$79,226	$59,410	$57,803	$67,124	$56,189	$72,972	$129,997	$92,148	$841,727
70	87900000 - Customer installations Expense	879	E	$39,758	$11,070	$28,722	$61,049	$39,875	$25,108	$29,507	$27,728	$35,334	$15,360	$47,448	$46,330	$407,291
71	88010000 - Oper-Other Expenses	880	E	$16,530	$4,383	$9,952	$70,613	$13,295	$36,618	$39,127	$35,057	$10,828	$29,918	$11,138	$11,621	$327,101
72	88050000 - Maint Super and Eng	880	E	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
73	88060000 - Maint of Structures and Mains	887	E	$64,362	$262,580	($146,628)	$75,762	$55,704	$93,660	$14,062	$54,727	$69,472	$48,709	$153,530	$77,716	$823,854
74	88070000 - Maint Gas Station Equip	889	E	$3,012	$12,418	$1,523	$7,974	$11,454	$6,540	$6,469	$10,151	$14,868	$25,440	$23,757	$23,751	$150,367
75	88600000 - Maint Regulator Station Equip-Ind	890	E	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
76	89000100 - Maint of Services	892	E	$35,738	$19,391	$28,114	$26,745	$13,002	$18,537	$9,540	$46,994	$18,222	$22,307	$66,414	$36,619	$339,304
77	89300100 - Maint Meter Sets and Regulators	893	E	$3,928	$1,540	$16,941	$6,794	$13,895	$7,180	$2,718	$29,369	$32,668	$50,933	$12,684	$24,244	$202,892
78	89400100 - Maint Equip-CNG Core Station	894	E	$0	$0	$0	$0	$697	$89	$0	$0	$0	$0	$0	$0	$786
79	90100000 - Cust Accounts-Supervision	901	E	$0	$8	$8	$11	$8	$8	$8	$8	$511	$120	$22,795	$23,485	
80	90200000 - Cust Accounts-Meter Reading	902	E	$9,506	$8,669	$11,604	$13,745	$12,352	$12,961	$12,765	$15,191	$11,545	$14,188	$13,736	$9,674	$165,325
81	90300000 - Cust Accounts-Cust Record/Collect	903	E	$10,512	$1,173	$13,565	$3,051	$7,775	$7,431	$7,758	$5,548	$9,386	$6,671	$8,896	$3,813	$85,620
82	90400000 - Cust Accounts-Uncollectible Accounts	904	E	$14,231	$28,185	$14,612	$23,629	$20,972	$27,286	$25,037	$29,207	$49,846	$44,643	($140,924)	$14,452	$251,167
83	90500000 - Cust Accounts-Miscellaneous	905	E	$3,932	$2,914	$3,277	$4,302	$5,779	$2,329	$2,870	$3,691	$3,627	$6,295	$5,358	$10,128	$54,558
84	90700100 - CS&I-Supervision	907	E	$11,383	$11,383	$11,383	$11,383	$11,455	$11,455	$11,455	$11,455	$11,455	$11,455	$11,455	$11,455	$136,700
85	90700200 - CS&I-Cust Assist	908	E	$21,283	$17,801	$23,413	$24,924	$23,455	$17,216	$29,677	$22,081	$20,857	$36,620	$19,394	$29,841	$287,763
86	90900000 - CS&I-Info and Instruct Adver Exp	909	E	$542	$479	$580	$795	$1,882	$387	$799	$487	$534	$608	$730	$1,382	$8,385
87	91000100 - CS&I Misc Cust Ser and Info Exp	910	E	$2,532	$4,777	$10,672	$12,666	$23,159	$0	$6,451	$8,018	$13,570	$40,389	$16,652	$19,701	$178,379
88	91200000 - Demonstrating and Selling Exp	912	E	$3,723	$4,964	$4,949	$6,932	$7,897	$3,685	$6,184	$5,144	$9,892	$5,357	$7,454	$7,981	$69,242
89	91300000 - Advertising expenses Account	913	E	$600	$2,760	$1,500	$6,600	$2,094	$2,247	$1,600	$1,000	$2,000	$5,824	$6,950	$7,729	$41,903
90	91600000 - Miscellaneous Sales Expenses Account	916	E	$279	$159	($21,519)	$315	$908	$75	$270	$723	$149	$688	$1,352	$1,454	($15,546)
91	92000100 - A&G Salaries Account	920	E	$368,830	$396,402	$647,974	$387,312	$354,877	$442,598	$426,085	$548,880	($102,164)	$218,828	$468,960	$601,008	$4,757,390
92	92100000 - Office Supplies and Expenses Account	921	E	$72,816	$90,535	$75,536	$63,536	$90,766	$118,716	$52,443	$191,562	$90,623	$71,563	$145,908	$115,032	$1,180,024
93	92200000 - Administrative Expenses Transferred-Credit	922	E	($80,643)	($114,547)	($12,535)	($11,790)	($9,147)	($8,772)	($81,102)	($73,483)	($68,990)	($68,694)	($12,844)	($66,414)	($642,966)
94	92300000 - Outside Services Employed Account	923	E	$284,699	$202,221	$545,843	$182,742	$258,562	$359,453	$146,374	$192,542	$958,029	$177,360	$238,971	$451,588	$3,858,385
95	92400000 - Pmts Ins-Other	924	E	$16,044	$14,114	$15,040	$12,861	$17,447	$14,388	$12,418	$13,761	$16,484	$14,144	$15,362	$16,156	$182,257
96	92400020 - General Business Insurance - ARI	924	E	$5,248	$5,251	$5,252	$5,251	$5,251	$5,253	$5,257	$5,257	$5,257	$5,284	$5,284	$5,284	$63,125
97	92400030 - Pmts Ins-Workers Comp	924	E	$2,648	$2,648	$2,648	$2,648	$2,648	$2,648	$2,648	$2,648	$2,648	$2,648	$2,648	$2,648	$31,776
98	92500000 - Empl PAB-Ben-Casualties	925	E	($20,077)	($20,077)	($56,587)	($44,499)	($19,109)	($19,109)	($19,109)	($21,284)	($39,304)	($24,060)	($24,106)	($25,354)	($332,918)
99	92500020 - Empl PAB-Ben-Transfer Cr-OPEB	926	E	$227	$307	$243	$314	($773)	$2,490	$416	$472	$481	$513	$230	$512	$5,347
100	92500030 - Empl PAB-Pension Expense-Qualified Pension Service Costs	926	E	$29,641	$28,303	$24,031	$27,564	$27,451	$27,674	$28,668	$27,720	$27,705	$27,721	$27,388	$27,193	$332,514
101	92500110 - Empl PAB-Pension Expense-SERP Service Costs	926	E	$1,990	$1,894	($4,477)	$1,169	$1,192	$1,211	$1,234	$1,224	$1,225	$1,227	$1,184	$1,158	$14,980
102	92500155 - Empl PAB-Pension/OPRB-Service Cost Cr	926	E	$9,876	$10,176	$4,274	$10,522	($10,314)	$61,595	$13,604	$14,269	$14,073	$14,813	$7,746	$14,668	$169,511
103	92500162 - Empl PAB-Pension/OPRB-Non-Service Costs Alloc	926	E	($16,684)	($15,710)	($17,187)	($16,186)	($16,116)	($16,957)	($16,721)	($14,256)	($15,196)	($16,203)	($15,120)	($15,120)	($190,291)
104	92500210 - Empl PAB-Ben-Transfer Cr-ESP	926	E	$9,427	($503)	$3,996	$5,080	($11,172)	$19,329	$6,534	$7,277	$7,277	$7,999	$4,206	$11,391	$82,014
105	92500215 - Empl PAB-Ben-Cr-Contrib-ESP	926	E	$19,140	$18,931	$18,519	$19,090	$19,346	$30,151	$19,978	$19,534	$19,637	$19,269	$20,531	$26,806	$250,933
106	92500220 - Empl PAB-Pen Ins ESP-Calc Cr	926	E	$0	$0	$0	$0	$0	$6,092	$0	$0	$0	$0	$0	$0	$6,092
107	92500305 - Empl PAB-Ben-Transfer Cr-Int	926	E	$7,512	$6,029	$5,235	$10,408	($38,186)	$12,471	$14,906	$21,892	$13,018	$21,889	$15,939	$22,564	$132,873
108	92500310 - Empl PAB-Ben-Cr-Retiree Medical Service Costs	926	E	$2,641	$2,641	$2,641	$2,641	$2,641	$2,362	$2,641	$2,641	$2,641	$2,641	$2,641	$2,641	$31,451
109	92500315 - Empl PAB-Ben-Cr-Int	926	E	$6,585	$6,572	$7,253	$89,991	$83,132	$52,827	$79,310	$59,259	$141,675	$87,473	$114,116	$60,127	$1,591,599
110	92500375 - Empl PAB-Ben-Billed-Cr	926	E	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
111	92500385 - Empl PAB-Ben-Oth Empl	926	E	$2	$2	$2	$0	$0	$41	$2	$2	$2	$0	$0	$152,149	$152,367
112	92500395 - Empl PAB-Ben-Education	926	E	$0	$0	$0	$0	$0	$41	$33	$268	$44	$142	$282	$184	$993
113	92500420 - Empl PAB-Ben-Account	926	E	($3,171)	($2,715)	($2,268)	$165	$1,497	($165)	($165)	$914	$1,857	($27,228)	($1,102)	$2,687	($34,686)
114	92700000 - Franchise Requirements Account	927	E	$682,422	$593,469	$458,276	$314,835	$236,498	$214,121	$176,544	$198,871	$175,579	$213,640	$251,831	$380,354	$3,896,442
115	92800100 - Rps Commis-St Docket	928	E	$27,415	$27,415	$27,415	$27,415	$27,415	$27,415	$27,415	$27,415	$27,415	$27,415	$20,694	$0	$297,427
116	92800200 - Rps Commis-St-Nondocket	928	E	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
117	93000000 - Misc General Expenses	930	E	$30,680	$32,116	$25,936	$38,596	$48,723	$8,674	$21,969	$39,810	$35,250	$41,386	$28,759	$60,169	$441,614
118	93100000 - Rents Account	931	E	$19,528	$23,460	$17,762	$16,048	$13,758	$21,050	$21,828	$20,792	$20,304	$20,997	$28,638	$16,906	$241,086
119	93300000 - Maint-Misc Gen Plant	933	E	$3,000	$3,000	$3,000	$3,000	$3,000	$3,000	$3,000	$3,000	$3,000	$3,000	$3,000	$3,000	$36,000
120	93400000 - Maintenance of general plant (gas)	932	E	$19,111	$82,558	$11,545	$47,021	$30,881	$46,043	$53,316	$58,423	$31,427	$24,257	$45,644	$14,908	$417,286
121	**G5200000 - Other Operations and Maintenance Total**			**$2,405,600**	**$2,412,478**	**$2,697,030**	**$2,039,580**	**$2,360,800**	**$2,433,276**	**$1,788,166**	**$2,356,096**	**$2,221,445**	**$1,354,346**	**$2,542,605**	**$3,012,836**	**$27,594,366**
122	41100000 - Depr Expense	403	E	$858,467	$869,595	$869,987	$865,667	$872,796	$871,848	$882,629	$885,345	$888,571	$932,509	$944,392	$959,873	$10,701,877
123	**G5300000 - Depreciation and Amortization Total**			**$858,467**	**$869,595**	**$869,987**	**$865,667**	**$872,796**	**$871,848**	**$882,629**	**$885,345**	**$888,571**	**$932,509**	**$944,392**	**$959,873**	**$10,701,877**
124	40810000 - T/OT-Util Op-Income	408.1	E	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
125	40810005 - T/OT-Util Op-Unemp Si	408.1	E	$4,172	$1,882	$503	$128	$103	$180	$83	$46	$73	$81	$48	$83	$7,373
126	40810010 - T/OT-Util Op-Payroll	408.1	E	$67,655	$59,978	$85,418	$38,618	$46,156	$46,156	$46,156	$46,560	$41,510	$47,413	$36,570	$57,752	$623,244
127	40810020 - T/OT-Util Op-Payroll-Contra	408.1	E	$12,310	$16,963	$13,825	$3,666	($17,978)	$68,498	$5,869	$17,452	$4,756	($2,743)	$10,994	$10,429	$144,394
128	40810040 - T/OT-Util Op-Property Tax	408.1	E	$208,710	$208,719	$208,708	$208,708	$208,710	$208,708	$208,708	$208,710	$208,723	$208,765	$208,710	$208,708	$2,504,612
129	40810045 - T/OT-Util Op-Other	408.1	E	$25,336	$25,336	$25,336	$25,336	$25,336	$25,336	$25,336	$25,336	$25,336	$25,336	$25,336	$25,336	$304,032
130	40810100 - T/OT-Util Op-Fed Unemp	408.1	E	$1,440	$1,440	$1,440	$1,440	$1,440	$1,440	$1,440	$1,440	$1,440	$1,440	$1,440	$1,440	$17,280
131	40810125 - T/OT-Util Oth Tax	408.1	E	$66,142	$66,142	$66,142	($111,096)	$8,823	$8,823	$8,823	$8,823	$8,823	$8,823	$8,823	$8,823	$145,826
132	40810130 - T/OT-Util Oth Tax	408.1	E	$45,052	$45,052	$45,052	$45,052	$45,052	$45,052	$45,052	$45,052	$45,052	$45,052	$45,052	$45,052	$540,620
133	**G5400000 - Taxes Other than Income Taxes Total**			**$429,030**	**$424,514**	**$445,057**	**$158,452**	**$314,778**	**$480,551**	**$340,091**	**$349,997**	**$334,275**	**$332,730**	**$353,376**	**$356,102**	**$4,233,064**
134	42110010 - Gain on Disp Prop-Utility	421.1	E	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
135	**G5200000 - Other Operations and Maintenance Total**			$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
136	41200000 - Costs of Construction or Other Svc-Svc Co	412	R	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
137	**G5300000 - Depreciation and Amortization Total**			$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
138	**G5000000 - Total Operating Expenses Total**			**$16,327,128**	**$10,228,072**	**$9,865,873**	**$5,199,748**	**$5,857,570**	**$5,669,460**	**$4,102,525**	**$5,251,331**	**$5,148,203**	**$4,906,846**	**$7,727,948**	**$10,986,542**	**$91,671,185**
139	41010000 - AFUDC Equity	419.1	E	$98,664	$96,412	$80,739	$109,864	$111,454	$97,788	$89,751	$97,459	$108,183	($737,566)	$89,243	$82,861	($881,454)
140	42100000 - Misc Nonop Inc	421	R	$0	$0	$0	$0	$0	$0	($6,403)	$0	$0	$171	($570,566)	($11,231)	($588,027)
141	42100030 - Misc Nonop Inc-CPIC	421	R	$3,443	$12,193	$5,452	$10,347	$2,182	$2,446	$4,064	$972	$2,429	$16,851	$1,645	$46,515	$134,961
142	**G5012000 - Other Income (Expense), Net Total**			**$101,507**	**$108,605**	**$86,191**	**$120,197**	**$114,314**	**$100,232**	**$87,412**	**$98,432**	**$110,612**	**($720,543)**	**($479,678)**	**($82,855)**	**($334,520)**
143	42610000 - Int Inc-Other Invest	419	R	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
144	**G5012000 - Other Income (Expense), Net Total**			**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
145	42610000 - Donations-Other	426.1	E	($550,000)	($550,000)	$0	$0	($50,000)	$0	$0	($308)	$0	$0	($9,220)	($250,000)	($209,548)
146	42630000 - Penalties Account	426.3	E	$997	$0	$0	$112	$0	$0	$239	$16	$42	$0	$0	$0	$1,376
147	42640000 - Expense Civic, Political and Related Activities	426.4	E	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
148	42640010 - Exp Civic Pol & Related Activities-Lobby Expense	426.4	E	$7,950	$5,263	$5,200	$5,302	$4,925	$5,000	$38,702	$202	$202	$5,202	$200	$26,407	$103,976
149	42650000 - Other Ded-Account	426.5	E	$0	$0	$0	$0	$5,954	$0	$0	$0	$0	$4,443	$280	$2,500	$12,777
150	90900025 - Empl PAB-Transfer Cr-OPRB-NSC	926	E	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
151	92600030 - Empl PAB-PENS/OPRB-Trnsf Cr-NSC	926	E	($111)	$78	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	($73)
152	92600135 - Empl PAB-Pension Expense-Qualified Pension Non-Service Costs	926	E	($61,150)	($61,150)	($66,149)	($63,230)	($61,150)	($61,150)	($61,150)	($63,230)	($63,230)	($63,230)	($63,230)	($63,230)	($679,757)
153	92600145 - Empl PAB-Pension Expense-SERP Non-Service

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P
1	Chatham-Kent Gas Company			Total Regulatory Cl	Total Regulatory Cl	Total Regulatory Cl	Total Regulatory Cl	Total Regulatory Cl	Total Regulatory Cl	Total Regulatory Cl	Total Regulatory Cl	Total Regulatory Cl	Total Regulatory Cl	Total Regulatory Cl	Total Regulatory Cl	Total Regulatory Cl	Total Regulatory
2	Annual Reverse Mechanism ("ARM")			Total Plan	Total Plan	Total Plan	Total Plan	Total Plan	Total Plan	Total Plan	Total Plan	Total Plan	Total Plan	Total Plan	Total Plan	Total Plan	Total Plan
3	Chatham-Kent Gas Company - Income Statement - FERC			Total Project	Total Project	Total Project	Total Project	Total Project	Total Project	Total Project	Total Project	Total Project	Total Project	Total Project	Total Project	Total Project	Total Project
4	Twelve Months Ending December 31, 2025			Total Project	Total Project	Total Project	Total Project	Total Project	Total Project	Total Project	Total Project	Total Project	Total Project	Total Project	Total Project	Total Project	Total Project
5	Schedule 19.1			5474000 All Departments	5474000 All Departments	5474000 All Departments	5474000 All Departments	5474000 All Departments	5474000 All Departments	5474000 All Departments	5474000 All Departments	5474000 All Departments	5474000 All Departments	5474000 All Departments	5474000 All Departments	5474000 All Departments	5474000 All Departments
6				Total Weather	Total Weather	Total Weather	Total Weather	Total Weather	Total Weather	Total Weather	Total Weather	Total Weather	Total Weather	Total Weather	Total Weather	Total Weather	Total Weather
7				Chatham-nge Gas Co	Chatham-nge Gas Co	Chatham-nge Gas Co	Chatham-nge Gas Co	Chatham-nge Gas Co	Chatham-nge Gas Co	Chatham-nge Gas Co	Chatham-nge Gas Co	Chatham-nge Gas Co	Chatham-nge Gas Co	Chatham-nge Gas Co	Chatham-nge Gas Co	Chatham-nge Gas Co	Chatham-nge Gas
8				Final	Final	Final	Final	Final	Final	Final	Final	Final	Final	Final	Final	Final	Final
9				Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual
10				FY25	FY25	FY25	FY25	FY25	FY25	FY25	FY25	FY25	FY25	FY25	FY25	FY25	FY25
11																	Year/Total
12	Account No.	Account Description	OM Account by	January	February	March	April	May	June	July	August	September	October	November	December		
13	40001000	Residential Sales Base	480	3,001,955	2,786,289	2,420,780	2,009,396	1,772,651	1,582,451	1,549,956	1,557,210	1,607,220	1,787,703	2,024,802	2,566,307	25,258,656
14	40001001	Residential Sales Base Unbilled	480	133,256	123,961	98,135	(50,661)	(61,881)	70,142	(16,063)	129,109	74,213	730,756	(572,958)	351,178	1,478,150
15	40001500	Residential Sales PGS	480	9,790,827	1,256,378	3,073,609	1,888,165	1,060,912	621,779	681,010	697,762	666,498	633,571	1,211,597	2,770,896	24,855,982
16	40001501	Residential Sales PGS Unbilled	480	(83,419)	(1,925,888)	(911,674)	1,166,917	579,550	(9,015)	138,665	(9,235)	(16,470)	271,167	900,542	1,305,359	2,206,998
17	40001100	Residential Sales - Gas		9,650,917	1,539,776	1,340,330	2,169,599	1,286,956	1,966,351	1,747,099	1,870,098	1,288,875	1,768,998	2,675,187	7,071,358	47,063,514
18	40001101	Residential Sales Unbilled	480	1,050,256	(1,925,888)	(911,674)	1,166,917	579,550	(9,015)	138,665	(9,235)	(16,470)	271,167	900,542	1,305,359	2,206,998
19	40002001	Commercial Sales Base Unbilled	481	114,547	106,453	103,308	111,250	(203,273)	145,458	14,595	(158,607)	165,183	68,950	632,755	518,267	1,914,894
20	40002500	Commercial Sales PGS	481	4,286,721	3,507,975	2,179,818	1,495,537	1,001,643	860,910	558,787	897,726	665,129	734,876	934,193	1,181,722	18,907,810
21	40002501	Commercial Sales PGS Unbilled	481	24,385	(1,245,199)	472,473	859,170	87,142	(3,129)	498,259	115,575	57,951	130,238	1,052,662	674,589	1,631,498
22	40002100	Commercial Sales - Gas		8,967,962	2,422,931	3,164,052	1,994,731	1,935,701	1,831,281	1,807,975	1,781,016	1,773,426	2,174,241	3,661,914	4,969,585	39,227,951
23	40002101	Commercial Sales Unbilled	481	1,138,933	(1,245,199)	472,473	859,170	87,142	(3,129)	498,259	115,575	57,951	130,238	1,052,662	674,589	1,631,498
24	40003001	Industrial Sales Base Unbilled	481	2,116	17,566	13,179	18,212	(12,711)	4,130	9,760	5,562	7,116	7,264	36,266	32,556	130,420
25	40003500	Industrial Sales PGS	481	272,145	256,057	174,918	147,708	99,946	88,602	89,672	79,752	90,421	86,997	83,087	112,817	1,579,321
26	40003501	Industrial Sales PGS Unbilled	481	1,116	17,566	13,179	18,212	(12,711)	4,130	9,760	5,562	7,116	7,264	36,266	32,556	130,420
27	40003100	Industrial Sales - Gas		599,182	291,131	201,755	183,945	157,417	122,357	99,588	114,816	102,490	101,725	215,197	212,201	2,381,804
28	40891000	Int Trans Rev	489.1	1,784,889	51,030	853,384	781,139	776,874	697,369	704,390	720,810	787,439	852,106	918,298	963,750	9,791,194
29	40891500	Industrial Transportation PGS	489.3	877,516	2,068,169	1,659,857	1,554,815	872,956	819,297	810,967	817,710	839,545	838,037	810,195	893,507	13,062,566
30	40891501	Transportation Revenues - Gas		2,661,805	1,995,164	1,921,233	1,926,322	1,268,970	1,155,686	1,158,307	1,163,561	1,206,675	1,259,164	1,558,893	1,329,109	17,754,106
31	40892000	Gas Revenues - Gas		21,227,253	12,018,603	11,993,561	8,757,071	6,050,820	5,417,796	4,677,891	5,092,140	5,489,858	6,729,952	10,165,855	14,158,587	109,281,804
32	40892010	Meter Set Charge	488	1,550	1,150	1,600	1,650	1,650	1,650	1,650	1,650	1,700	1,650	1,500	1,700	19,750
33	40892040	Miscellaneous Revenue	488	1,659	1,231	1,658	1,623	1,706	1,654	1,542	1,567	1,472	1,693	0	3,066	18,992
34	40892050	Reconnect Charge	488	2,700	1,950	2,925	3,825	4,875	2,925	2,775	3,225	3,150	0	4,950	1,350	34,650
35	40892070	Seasonal Reconnect Charge	488	1,155	735	1,155	630	315	840	735	630	2,100	3,255	12,570	4,995	29,115
36	40892080	Service Charge	488	9,660	6,720	9,660	9,660	9,660	9,660	9,660	9,660	9,660	9,660	9,660	9,660	116,760
37	40892085	Turn-on Charge	488	9,900	6,705	11,520	8,100	10,515	11,160	12,150	9,900	11,700	14,400	14,400	12,960	141,910
38	40421152	Miscellaneous Income Revenue - Gas		20,414	20,030	20,788	17,615	21,136	21,654	18,957	20,532	22,137	50,728	37,395	28,501	369,891
39	40892020	Late Payment Fee - Invoicing Fee	421	70,380	48,240	67,422	61,128	61,422	57,780	63,888	59,430	59,142	71,124	70,212	59,922	749,640
40	40892030	Late Payment Fee	487	70,380	48,240	67,422	61,128	61,422	57,780	63,888	59,430	59,142	71,124	70,212	59,922	749,640
41	40892130	Franchise Cost Recovery Revenue	489	680,433	591,469	414,276	314,655	206,468	214,121	179,166	198,671	175,179	213,630	211,815	280,914	3,894,402
42	40421153	Service Fees Other Revenue - Gas		8,20,169	569,159	563,212	398,807	323,542	282,761	238,262	253,132	230,968	282,207	343,848	442,599	4,838,868
43	40421101	Natural Gas Revenues		20,257,253	12,018,603	11,660,561	8,757,071	6,050,820	5,417,796	4,677,891	5,092,140	5,489,858	6,729,952	10,165,855	14,158,587	109,292,804
44	40421100	Total Other Gas Revenues		20,257,253	12,018,603	11,660,561	8,757,071	6,050,820	5,417,796	4,677,891	5,092,140	5,489,858	6,729,952	10,165,855	14,158,587	109,292,804
45	41411100	Total Operation Revenues		20,257,253	12,018,603	11,660,561	8,757,071	6,050,820	5,417,796	4,677,891	5,092,140	5,489,858	6,729,952	10,165,855	14,158,587	109,292,804
46	41411200	Gross Profit		20,257,253	12,018,603	11,660,561	8,757,071	6,050,820	5,417,796	4,677,891	5,092,140	5,489,858	6,729,952	10,165,855	14,158,587	109,292,804
47	40600816	COS Nat Gas Commodity Costs	804	13,809,387	8,521,300	9,870,424	2,109,924	2,009,924	1,961,800	1,391,699	1,679,996	1,709,912	2,287,260	4,869,917	7,102,148	59,520,692
48	40600818	COS Gross Purch Gas Cost Adj	804	35,868	880	6,425	6,478	6,440	10,905	11,685	19,433	17,801	(199,588)	(299,251)	6,205,251	5,293,961
49	40600819	COS Gross Purch Gas Cost	804	0	0	0	0	0	0	0	0	0	0	0	0	0
50	41511000	Cost of Natural Gas		13,845,255	8,522,180	9,876,849	2,116,402	2,016,364	1,972,705	1,403,384	1,699,429	1,727,713	2,087,672	4,570,666	13,307,399	64,814,653
51	41600000	Cost of Goods Sold		13,845,255	8,522,180	9,876,849	2,116,402	2,016,364	1,972,705	1,403,384	1,699,429	1,727,713	2,087,672	4,570,666	13,307,399	64,814,653
52	40005000	GEC environmnte terminal labor and expenses	814.2	16,931	17,688	8,321	12,107	17,531	22,982	19,531	11,929	(49,015)	30,452	17,851	38,960	215,284
53	40005500	Liquefaction processing labor and expenses	814.3	0	0	0	0	0	0	0	0	0	0	0	0	0
54	40700000	Operation Supervision		16,931	17,688	8,321	12,107	17,531	22,982	19,531	11,929	(49,015)	30,452	17,851	38,960	215,284
55	40710000	Maintenance supervision and engineering	817.1	2,661	6,287	10,088	18,419	19,641	2,481	9,281	8,956	6,475	12,557	9,981	14,208	121,049
56	40750000	Maintenance of UGC processing terminal equipment	817.3	7,115	0	1,785	6,008	8,220	10,831	5,582	0	(8,633)	28,959	2,761	27,018	147,786
57	40760000	Maintenance of compressor station equipment	817.8	0	0	1,785	0	1,785	1,785	1,785	4,557	1,785	0	1,785	1,785	19,042
58	40760000	Maintenance of other UGS equipment	817.8	10,768	17,041	11,749	90,042	11,437	12,258	13,532	10,722	11,178	15,128	15,276	10,511	241,644
59	40708010	UGS Maintenance		20,358	27,000	30,406	114,469	40,348	27,000	30,119	24,235	10,805	56,644	29,822	53,512	519,651
60	41500001	UGS Expenses		37,289	44,688	38,726	126,576	69,879	50,347	49,650	36,163	118,373	156,777	91,680	83,978	884,126
61	40020000	Cost Accounts Supervision	901	0	0	0	11	0	0	0	0	0	511	120	22,795	23,486
62	40020001	Cost Accounts Supervision	902	9,982	11,178	12,222	15,127	12,220	12,993	12,798	12,798	15,109	12,798	12,798	12,798	158,019
63	40020002	Cost Accounts Cust Record/Collect	903	10,512	1,270	1,061	2,731	1,062	1,062	1,788	1,062	4,671	6,894	1,062	39,620	71,995
64	40020003	Cost Accounts Uncollectible Accounts	904	63,251	28,199	19,612	23,038	20,998	27,296	17,824	40,297	28,207	49,846	34,663	149,922	504,167
65	40020004	Cost Accounts Miscellaneous	905	3,952	0	2,277	3,661	5,778	2,329	2,829	5,841	5,227	11,995	5,958	50,126	93,973
66	41500007	Customer Accounts Expenses		76,979	41,106	48,047	44,405	48,814	49,955	41,245	57,727	53,767	77,113	42,753	43,517	580,178
67	40030000	Sales Promotion Expenses	910	1,659	1,231	1,658	1,623	1,706	1,654	1,542	1,567	1,472	1,693	1,500	3,066	18,992
68	40100000	A&G Salaries		569,436	396,202	367,916	367,512	314,877	422,998	426,085	344,988	332,180	218,618	448,950	601,200	5,791,788
69	40100500	Office Supplies and Expenses Account	921	72,816	90,535	75,530	63,136	90,766	118,716	52,645	191,542	90,670	71,335	148,709	113,052	1,188,050
70	40100501	Office Supplies and Expenses Account - Transferred Credit	922	80,000	0	10,738	0	8,147	0	11,772	83,100	0	49,998	82,964	49,414	316,133
71	40100200	Office Administration & Supply		7,237	74,969	42,992	51,746	81,419	112,964	6,957	118,172	69,427	21,957	65,965	63,638	617,425
72	40100300	Administrative Expenses Transferred Account	923	264,498	282,233	164,863	261,710	359,562	359,413	148,191	357,142	408,299	177,560	298,971	411,588	3,953,030
73	40100400	Outside Services		264,498	282,233	164,863	261,710	359,562	359,413	148,191	357,142	408,299	177,560	298,971	411,588	3,953,030
74	40400005	Prop Ins Other	924	19,200	14,116	19,049	12,986	17,015	14,289	12,019	15,761	10,681	14,143	13,852	16,130	177,340
75	40400006	Property Insurance Insurance - ARO	924	1,568	0	1,051	1,051	1,051	1,051	1,051	1,051	1,051	0	0	0	9,925
76	40400007	Property Insurance Insurance	924	14,400	10,605	14,301	9,748	12,772	10,727	9,024	11,832	8,017	10,617	10,398	12,105	134,347
77	40700000	Injuries and Damages Account	925	1,925	1,968	6,329	5,109	6,950	5,269	5,108	5,589	5,167	5,955	4,753	5,951	67,064
78	40700010	Total Injuries and Damages		1,925	1,968	6,329	5,109	6,950	5,269	5,108	5,589	5,167	5,955	4,753	5,951	67,064
79	40401002	Fixed F&B Pension/OPEB Non-Service Costs Allow	926	(16,686)	(13,713)	(17,187)	(16,138)	(16,114)	(16,557)	(16,731)	(16,256)	(16,538)	(16,200)	(15,158)	(13,135)	(192,231)
80	40401003	Fixed F&B Pension Service Cost	926	46,200	37,968	47,588	44,688	44,623	45,843	46,324	45,010	45,797	44,862	41,972	36,368	532,243
81	40401005	Fixed F&B Gain Capitalized	926	90,177	74,110	92,887	87,218	87,063	89,471	90,410	87,824	89,353	87,529	81,893	70,951	1,038,405
82	40402010	Fixed F&B Gain Transfer Cr-EXP	926	6,902	12	8,986	5,065	11,973	10,539	6,534	2,273	7,277	7,989	4,964	11,395	83,310
83	40402015	Fixed F&B Gain Cr Contra-EXP	926	29,130	24,011	30,139	29,090	29,040	30,131	29,978	29,552	29,817	29,189	27,321	24,206	301,604
84	40402305	Fixed F&B Gain Transfer Cr Inv.	926	7,013	6,029	9,231	10,439	18,027	120,471	14,906	21,882	19,616	21,886	10,909	22,568	282,787
85	40402310	Fixed F&B Gain Cr Contra	926	30,000	75,000	80,000	80,000	80,000	80,000	79,000	80,000	80,000	80,000	80,000	80,000	1,001,000
86	40402315	Fixed F&B Gain Dfd Amort	926	0	0	0	0	0	0	0	0	0	0	0	0	0
87	40402385	Fixed F&B Gain Allocation	926	0	0	0	0	0	0	31	33	206	64	142	292	866
88	40401426	Fixed F&B Gain Account	926	(1,57)	(7,71)	(2,20)	(67)	1,49	(92)	(96)	9,54	1,80	(7,22)	(1,60)	2,49	(4,69)
89	40402416	Health & Other Benefits		22,366	53,649	40,199	78,811	9,887	140,827	99,216	120,127	172,885	84,345	129,102	162,990	1,362,496
90	40100700	Miscellaneous General Expenses Account	927	27,000	27,000	27,000	27,000	27,000	27,000	27,000	27,000	27,000	27,000	27,000	27,000	324,000
91	40100710	Reg Comms Etc Section	928	27,413	27,413	27,413	27,413	27,413	27,413	27,413	27,413	27,413	27,413	27,413	27,413	329,000
92	40100105	Franchise & Regulatory Expenses		709,818	620,866	681,691	562,333	563,912	561,333	300,950	236,248	202,986	216,374	372,301	583,911	6,182,869
93	40100800	Mine General Expenses	930.2	10,000	0	0	10,000	10,000	10,000	10,000	10,000	0	0	10,000	10,000	80,000
94	40100100	Miscellaneous Expenses		10,000	0	0	10,000	10,000	10,000	10,000	10,000	0	0	10,000	10,000	80,000
95	40100000	Rents Account	931	19,538	23,680	17,762	16,048	19,736	21,050	21,670	20,762	20,864	20,997	28,699	18,906	250,686
96	40100001	Operating Leases	931	12,879	12,879	12,879	14,804	14,639	14,077	17,543	15,473	14,617	12,595	14,693	14,693	172,371
97	40100100	Total Rents	931	32,418	36,559	30,642	30,852	34,375	35,127	37,088	36,235	35,481	33,592	43,392	33,599	423,057
98	40100400	Maintenance of general plant (gas)	932	18,111	16,218	31,545	17,035	30,843	18,543	53,314	18,429	21,427	34,207	47,281	14,568	321,520
99	40100500	Salvins & Gas Assets		18,111	16,218	31,545	17,035	30,843	18,543	53,314	18,429	21,427	34,207	47,281	14,568	321,520
100	41500008	General & Administrative Expenses		1,675,061	1,539,136	1,868,325	1,168,699	1,176,261	1,167,551	985,851	1,059,156	1,068,726	847,910	1,331,552	1,950,882	16,259,644
101	40260010	Empl F&B Non-Transfer Cr-OPEB	926	227	167	261	314	778	2,490	414	473	681	521	230	132	6,490
102	40260025	Empl F&B Pension Expense-Qualified Pension Service Costs	926	39,661	29,505	39,031	37,536	37,431	37,674	38,998	37,702	37,705	37,721	37,388	27,595	392,551
103	40260030	Empl F&B Pension Expense-Non-Service Costs	926	9,661	7,188	9,506	9,145	9,118	9,178	9,499	9,183	9,185	9,189	9,107	6,722	95,621
104	40260035	Empl F&B Pension/OPEB Service Cost Cr	926	9,661	14,178	4,291	20,510	19,532	16,195	13,666	14,388	13,915	14,401	7,714	14,998	158,617
105	40260325	Empl F&B Pre-Ins/EIP Exp Cr	926	0	0	0	0	88	6,282	0	0	0	0	0	0	6,282
106	40260315	Empl F&B OPEB Reform Medical Service Costs	926	1,560	1,207	1,681	1,580	1,567	1,571	1,570	1,577	1,571	1,573	1,569	1,161	17,726
107	41500009	Service Costs Pension & OPBB		61,379	61,906	29,662	69,900	72,916	330,410	63,827	63,321	63,856	65,405	57,904	45,213	904,699
108	40260040	Empl F&B Cash Basis	927	31,381	17,931	24,416	19,416	17,116	27,017	20,817	20,917	20,917	36,420	39,396	29,841	305,580
109	40260050	CS&I Info and Instruct Labor Exp	928	31,381	17,931	24,416	19,416	17,116	27,017	20,817	20,917	20,917	36,420	39,396	29,841	305,580
110	40260060	CS&I Info and Instruct Labor Exp	929	522	479	560	791	1,082	367	799	497	534	608	730	1,382	8,950
111	40260070	Empl F&B Pension Expense-Other	926	1,043	776	1,026	987	984	991	1,002	991	991	992	983	709	10,975
112	41500010	Other Customer Accounts Expenses		64,326	37,117	50,662	42,190	37,178	55,892	43,435	43,432	43,948	59,778	79,891	61,977	619,826
113	41500002	Demonstration and Selling Exp	912	1,721	2,966	6,949	6,002	7,997	5,685	6,182	5,542	5,982	7,917	7,954	7,081	69,662
114	41500003	Advertising expenses Account	913	500	2,700	1,500	8,000	2,894	2,250	1,400	1,650	1,650	3,814	4,993	7,739	41,891
115	41500000	Miscellaneous Sales Expenses Account	916	279	559	21,116	121	558	91	270	715	130	659	1,311	1,264	27,043
116	41500004	Total Sales		2,500	6,225	29,565	14,123	11,449	8,026	7,852	7,907	7,762	12,390	14,218	16,084	146,101
117	41500010	Amortization of Limited Term Gas Property Cloud Computing	404.3	9,761	9,285	9,357	9,511	9,456	9,776	9,886	9,801	9,808	18,998	10,482	10,261	126,331
118	41500011	Other Operations - Amortization of Cloud Software		9,761	9,285	9,357	9,511	9,456	9,776	9,886	9,801	9,808	18,998	10,482	10,261	126,331
119	50400000	OPEB Non-Other Plan Exp Acc	549	(2)	0	0	0	0	0	0	0	0	0	0	0	(2)
120	50500000	Over Dam		(2)	0	0	0	0	0	0	0	0	0	0	0	(2)
121	41500005	Other Power Generation		(2)	0	0	0	0	0	0	0	0	0	0	0	(2)
122	50600000	Gen Misc Gen Exp	548	126	0	0	0	0	0	0	0	0	0	0	0	126
123	50500000	Gen Oper		126	0	0	0	0	0	0	0	0	0	0	0	126
124	41500009	Distribution O&M - Electric		126	0	0	0	0	0	0	0	0	0	0	0	126
125	40180100	Operation supervision and engineering	850	864	4,452	662	1,765	2,720	223	1,904	1,565	876	956	3,691	2,220	21,644
126	41500012	Distribution O&M - Supervision		864	4,452	662	1,765	2,720	223	1,904	1,565	876	956	3,691	2,220	21,644
127	40180200	Dis Same/Prat Service Gas Exp	870	78,312	29,708	56,740	65,170	59,710	47,271	52,289	27,108	60,651	59,758	57,502	45,266	591,704
128	40180208	Transmission O&M - Gas - Maintenance		78,312	29,708	56,740	65,170	59,710	47,271	52,289	27,108	60,651	59,758	57,502	45,266	591,704
129	40180300	Meter and House Exp	871	79,176	16,688	12,991	9,970	11,626	47,482	19,382	28,400	21,762	9,653	9,709	6,825	273,664
130	40180308	Transmission O&M - Gas		79,176	16,688	12,991	9,970	11,626	47,482	19,382	28,400	21,762	9,653	9,709	6,825	273,664
131	40180180	Mains Operations	874	233,846	211,112	114,494	9,911	114,915	303,992	101,196	116,972	526,497	257,096	215,168	289,487	2,393,894
132	40700005	Measuring and Regulating Station General	875	28,169	13,158	17,868	26,183	15,473	19,192	20,264	13,009	12,779	9,816	12,973	224	208,110
133	40700000	Meter and House Regulator Expense	878	54,997	53,816	55,183	56,825	79,239	59,630	57,835	67,131	56,180	73,931	134,997	82,138	832,722
134	40700001	Meter and House Regulator Materials	878	16,150	1,308	9,462	19,415	14,135	16,418	24,172	31,457	13,818	23,918	12,199	11,915	207,374
135	40400000	Gas Other Expenses	880	16,150	1,308	9,462	19,415	14,135	16,418	24,172	31,457	13,818	23,918	12,199	11,915	207,374
136	41500016	Distribution O&M - Gas - Operations		574,261	270,771	425,536	253,507	479,467	480,912	434,092	488,631	626,148	432,091	419,917	440,882	4,976,151
137	40500000	Maint Supervision	885	0	0	0	0	0	0	0	0	0	503	0	376	1,014
138	40700000	Reseal and Maintenance Mains	887	66,382	282,386	144,005	75,782	55,706	99,680	14,062	56,727	69,672	48,708	152,530	77,741	829,384
139	40700001	Maint of Mains Between Reg Sta	887	1,150	1,150	1,600	1,650	1,650	1,650	1,650	1,650	1,700	1,650	1,500	1,700	19,750
140	40500100	Maint of Services	892	35,739	19,193	36,142	36,742	13,603	18,577	9,548	16,966	16,217	22,207	66,414	56,839	395,154
141	40500108	Maint Meter Sets and Regulators	893	9,916	1,160	16,941	8,784	13,895	7,180	2,729	29,369	52,668	50,393	12,081	24,242	262,889
142	41500015	Distribution O&M - Gas - Maintenance		107,335	291,731	198,688	123,277	84,854	126,993	28,775	104,256	140,257	122,961	232,605	161,701	1,552,464
143	41500029	Distribution O&M - Gas		681,596	570,502	624,076	372,784	779,758	588,262	468,867	627,676	792,966	14,905	719,140	609,990	6,432,346
144	40100200	Office Administration	856	0	0	0	0	0	0	0	0	0	0	0	0	0
145	40100206	Undercurrent shown Operations		0	0	0	0	0	0	0	0	0	0	0	0	0
146	40100100	Maint of Structures and Improvements	891	0	0	0	0	0	0	0	0	0	0	0	0	0
147	41500031	Undercurrent shown Maintenance		0	0	0	0	0	0	0	0	0	0	0	0	0
148	40400000	Other Maintenance		0	0	0	0	0	0	0	0	0	0	0	0	0
149	41500030	Other storage Maintenance		0	0	0	0	0	0	0	0	0	0	0	0	0
150	41500031	Other storage maintenance		60,161	51,915	62,265	56,706	64,126	102,614	80,906	69,872	57,142	79,756	70,951	82,055	879,406
151	41510000	Loss on Disp of Property-Gas Utility	421.2	0	0	0	0	0	0	0	0	0	0	0	0	0
152	41700002	Loss on Disposition of Property		0	0	0	0	0	0	0	0	0	0	0



	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P
1									2023							Grand Total
2	Account	FERC Acct	Account Type	Jan-23	Feb-23	Mar-23	Apr-23	May-23	Jun-23	Jul-23	Aug-23	Sep-23	Oct-23	Nov-23	Dec-23	
3	45720000 - Indir Cost Assoc Co (Service Co only)	457.2	R	($307,052.75)	$307,052.75	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
4	48800160 - SEM-GIS Rev - AGLC	488	R	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
5	48800340 - Miscellaneous Revenue	488	R	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
6	**G4111110 - Total Operating Revenues Total**			**($307,052.75)**	**$307,052.75**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**
7	**G4111100 - Gross Profit Total**			**($307,052.75)**	**$307,052.75**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**
8	41600120 - Energy Services Expenses	416	E	$0.00	$0.00	($466.36)	$56,032.87	($52,411.84)	$5,825.28	$0.00	($757.39)	$0.00	$0.00	$0.00	$16,006.74	$24,379.36
9	80700000 - COS-Purchased Gas Exp	807	E	$14,830.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	($1,412.67)	$13,417.33
10	**G5100000 - Cost of Goods Sold Total**			**$14,830.00**	**$0.00**	**($466.36)**	**$56,032.87**	**($52,411.84)**	**$5,825.28**	**$0.00**	**($757.39)**	**$0.00**	**$0.00**	**$0.00**	**$16,006.74**	**$37,797.29**
11	40400010 - Amortization of Cloud Software	404	E	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
12	40400030 - Amortization of Limited-Term Gas Property-Cloud Computing	404.3	E	$0.00	$53,746.01	$70,600.61	$47,862.34	$50,253.76	$51,363.89	$51,501.26	$51,518.63	$51,538.22	($427,777.72)	$0.00	$0.00	($0.00)
13	40801075 - TOIT-LTI and Stock P/R Tax Exp	408.1	E	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
14	42120000 - Loss on Disp of Property-Utility	421.2	E	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
15	42120020 - Loss on Disp of Property-Non Utility	421.2	E	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
16	50000000 - Stm-Oper Exp and Supv	500	E	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
17	50600000 - Stm-Misc Steam Power Expenses	506	E	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
18	54000000 - OPG-Misc Other Pwr Gen Exp	549	E	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
19	55700000 - Other Power Supply Expenses Account	557	E	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
20	58600000 - Distr-Misc Distr Exp	588	E	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
21	81400000 - Storage Operations Supervision and Engineering	814	E	$0.00	$0.00	$0.00	$1,464.00	$0.00	$0.00	$0.00	$0.00	$0.00	$3,423.38	$0.00	$0.00	$4,887.38
22	81600100 - Compressor Station Oper	818	E	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
23	84100100 - Oper Exp-Other Storage	841	E	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
24	84399101 - Maint-other Equip-GA Pwr/GA Tech Contract Offset	843.9	E	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
25	84401000 - LNG Operation supervision and engineering	844.1	E	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
26	84402000 - LNG processing terminal labor and expenses	844.2	E	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
27	84710000 - Maintenance of LNG processing terminal equipment	847.2	E	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
28	84760000 - Maintenance of compressor station equipment	847.6	E	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
29	84780000 - Maintenance of other LNG equipment	847.8	E	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
30	85000100 - Operation supervision and engineering-Trans	850	E	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
31	85600100 - Mains Expense-Trans	856	E	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
32	87500000 - Op Supervi/Eng-Dwngn Gas Sys	875	E	($416.21)	$0.00	($153.67)	$2,895.53	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$2,326.25
33	87100000 - Distr Load Dispatching	871	E	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
34	87200100 - Compressor Station Expense	872	E	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
35	87400100 - Mains Operations	874	E	($207.69)	$0.00	$0.00	$0.00	($1,255.50)	($423.66)	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	($1,886.83)
36	87500000 - Measuring and Regulating Station-General	875	E	$0.00	$0.00	$0.00	$0.00	($33,291.24)	($2.70)	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	($33,293.94)
37	87700100 - City Gate Check Stations	877	E	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
38	87800100 - Meter and House Regulator Expenses	878	E	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
39	87900000 - Customer installations Expenses	879	E	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
40	88000001 - Dist-Other Expenses	880	E	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
41	88500000 - Maint Supv and Eng	885	E	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
42	88700000 - Repair and Maintenance Mains	887	E	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
43	88800000 - Maint-Compressor Station Equip	888	E	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
44	88900000 - Maint Regulator Station Equip-Gen	889	E	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
45	89200115 - Maint of Services	892	E	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
46	89300100 - Maint Meter Sets and Regulators	893	E	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
47	89400101 - Maint Equip-LNG Comp Station	894	E	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
48	90100000 - Cust Accounts-Supervision	901	E	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
49	90200000 - Cust Accounts-Meter Reading	902	E	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
50	90300000 - Cust Accounts-Cust Records/Collect	903	E	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
51	90400000 - Cust Accounts-Uncollectible Accounts	904	E	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
52	90500000 - Cust Accounts-Miscellaneous	905	E	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
53	90700000 - CS&I Exp-Supv	907	E	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
54	90800000 - CS&I Exp-Cust Assist.	908	E	$0.00	$0.00	$0.00	$0.00	($751.90)	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	($751.90)
55	90900000 - CS&I-Info and Instruct Adver Exp	909	E	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
56	91000000 - CS&I-Misc Cust Svc and Info Exp	910	E	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
57	91100000 - Sales Exp-Supervision	911	E	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
58	91200000 - Demonstrating and Selling Exp	912	E	$0.00	$0.00	$0.00	($793.81)	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	($793.81)
59	91300000 - Advertising expenses Account	913	E	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
60	91600000 - Miscellaneous Sales Expenses Account	916	E	($87.78)	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	($87.78)
61	92000000 - A&G Salaries Account	920	E	$16,158.19	$21,651.39	$22,585.89	$14,134.12	$13,919.18	$19,676.71	$20,558.59	$22,613.58	($1,589,305.49)	($450,764.54)	($405,350.95)	($331,609.85)	($2,596,449.89)
62	92100000 - Office Supplies and Expenses Account	921	E	($51,418.84)	$19,232.99	($38,830.44)	($843.71)	$11,208.86	$54,291.82	$64,297.62	$70,846.41	$16,496.51	$6,410.43	$160,481.14	$48,451.36	**$356,524.89**
63	92200000 - Administrative Expenses Transferred-Credit	922	E	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	($8,584.76)	($8,356.16)	($5,194.67)	($13,862.56)	($8,892.22)	($45,890.37)
64	92300000 - Outside Services Employed Account	923	E	$1,272,974.36	$1,268,398.89	($1,820,026.36)	($50,958.28)	($175,989.20)	$129,879.43	$105,335.47	$98,057.88	$119,564.23	$536,386.64	$332,395.73	$247,961.40	**$2,664,628.11**
65	92400000 - Prop Ins-Other	924	E	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
66	92400020 - General Business Insurance - ARI	924	E	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
67	92500000 - Injuries and Damages Account	925	E	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
68	92600000 - Empl P&B-Ben-Capitalized	926	E	($35,363.75)	($7,650.09)	$20,642.52	($4,797.93)	($7,903.84)	($5,447.36)	($2,464.87)	($2,654.61)	($2,428.21)	($3,098.27)	($3,552.84)	($3,916.35)	($57,336.30)
69	92600100 - Empl P&B-Ben-Transfer Cr-OPRB	926	E	$67.34	$56.35	$64.50	$45.86	($14.76)	$105.12	$64.96	$56.91	$51.44	$64.80	$71.20	$71.23	**$725.61**
70	92600105 - Empl P&B-Pension Expense-Qualified Pension Service Costs	926	E	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
71	92600110 - Empl P&B-Pension Expense-SERP Service Costs	926	E	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
72	92600115 - Empl P&B-Pension/OPRB-Service Cost Cr	926	E	$1,800.07	$1,544.66	$1,667.86	$1,063.17	($307.79)	$2,798.68	$1,596.87	$1,397.62	$1,216.89	$2,122.91	$1,664.82	$1,793.56	**$17,763.06**
73	92600162 - Empl P&B-Pension/OPRB-Non-Service Costs Alloc	926	E	$19,214.09	$19,214.09	$21,137.60	$19,855.06	$19,855.06	$19,855.06	$19,855.06	($136,223.36)	$2,762.06	$2,782.17	($29,818.41)	$0.00	($21,512.12)
74	92600210 - Empl P&B-Ben-Transfer Cr-ESP	926	E	$2,018.98	($5,205.88)	$895.64	$686.60	($184.15)	$944.78	$868.58	$852.12	$765.70	$1,292.64	$1,089.42	$1,546.01	**$5,526.13**
75	92600215 - Empl P&B-Ben-Co Contrib-ESP	926	E	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
76	92600220 - Empl P&B-Ben,Ins,ESP-Cap Cr	926	E	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$790.90	$0.00	$0.00	$0.00	$0.00	$0.00	**$790.90**
77	92600305 - Empl P&B-Ben-Transfer Cr-Ins	926	E	$3,187.80	$3,239.79	$2,340.39	$2,178.47	($496.13)	$3,683.98	$2,739.25	$2,969.65	$3,849.04	$3,933.83	$4,210.99	$3,387.15	**$35,164.21**
78	92600310 - Empl P&B-OPRB-Retiree Medical Service Costs	926	E	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
79	92600360 - Empl P&B-Ben-Grp Ins	926	E	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
80	92600375 - Empl P&B-Ben-Billed-Cr	926	E	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
81	92600380 - Empl P&B-Ben-Oth Empl	926	E	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
82	92600385 - Empl P&B-Ben-Education	926	E	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
83	92600420 - Empl P&B-Ben-Account	926	E	($67,636.27)	($414,062.24)	($387,746.18)	($9,882.36)	$19,696.33	($201,247.25)	($209,839.56)	($239,813.37)	$1,365,747.22	$0.00	$0.00	$0.00	**$35,508.84**
84	92600330 - Reg Comms-Sl-Nondocket	928	E	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
85	93010000 - General Advertising Expenses Account	930.1	E	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
86	93020000 - Misc General Expenses	930.2	E	$0.00	$0.00	$0.00	$105,338.97	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	**$105,338.97**
87	93100000 - Rents Account	931	E	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
88	93100005 - Operating Leases	931	E	$0.00	($74.05)	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	($5,000.00)	$0.00	($238.09)	$0.00	($5,312.14)
89	93200100 - Maintenance of general plant (gas)	932	E	$0.00	$0.00	$0.00	$0.00	$0.00	$23.34	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	**$23.34**
90	**G5400000 - Taxes Other than Income Taxes Total**			**$1,140,351.19**	**$955,775.16**	**($2,007,861.16)**	**$93,634.58**	**$17,839.76**	**$76,277.76**	**$55,037.95**	**($129,865.75)**	**($34,937.38)**	**($335,194.16)**	**$47,250.75**	**($25,797.28)**	**($147,328.54)**
91	40300000 - Depr Expense	403	E	$0.00	$8,919.56	$76,920.09	$22,943.43	$25,917.12	$50,897.07	$141,644.81	$165,779.97	($39,230.11)	($450,866.76)	($0.07)	($0.06)	**$3,125.03**
92	**G5300000 - Depreciation and Amortization Total**			**$0.00**	**$8,919.56**	**$76,920.09**	**$22,943.43**	**$25,917.12**	**$50,897.07**	**$141,644.81**	**$165,779.97**	**($39,230.11)**	**($450,866.76)**	**($0.07)**	**($0.06)**	**$3,125.03**
93	40801000 - TOIT-Util-Op-Income	408.1	E	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
94	40801005 - TOIT-Util-Op-Unemp St	408.1	E	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
95	40801010 - TOIT-Util-Op-Payroll	408.1	E	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
96	40801020 - TOIT-Util-Op-Payroll-Contra	408.1	E	$3,907.08	$3,878.94	$3,921.54	$951.83	($1,686.56)	$4,693.01	$1,277.81	$943.99	$738.79	$1,656.59	($636.55)	$1,831.64	**$21,288.11**
97	40801040 - TOIT-Util-Op-Property Tax	408.1	E	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
98	40801045 - TOIT-Util-Op-Fed Unemp	408.1	E	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
99	40801025 - TOIT-Net Worth Tax	408.1	E	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	($5,000.00)	$0.00	$0.00	$0.00	$0.00	($5,000.00)
100	40920000 - TOIT-O&G-Payroll (GAAP TOIT)	408.2	E	$0.00	$0.00	$0.00	$0.00	$0.00	$23.34	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	**$23.34**
101	**G5400000 - Taxes Other than Income Taxes Total**			**$3,907.08**	**$3,878.94**	**$3,921.54**	**$951.83**	**($1,663.23)**	**$4,693.01**	**$1,277.81**	**$943.99**	**($4,261.21)**	**$1,656.59**	**($636.55)**	**$1,831.64**	**$16,311.45**
102	50100100 - Stm-Fuel-Coal Expenses	501	E	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
103	54700110 - OPG-Fuel-Gas Account	547	E	($202.66)	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	($202.66)
104	**G5500000 - Fuel Total**			**($202.66)**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**($202.66)**
105	42110000 - Gain on Disp Prop-Lease	421.1	R	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
106	42110005 - Gain on Disp Prop-Nonutility	421.1	R	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
107	42110010 - Gain on Disp-Utility	421.1	R	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
108	**G5200000 - Other Operations and Maintenance Total**			**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**
109	41120000 - Cost of Construction in Other Srv-Soc Co	412	R	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
110	**G5300000 - Depreciation and Amortization Total**			**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**
111	**G5000000 - Total Operating Expenses Total**			**$1,158,885.55**	**$969,573.66**	**($1,927,365.62)**	**$173,562.71**	**($10,316.24)**	**$137,793.12**	**$197,960.63**	**$36,109.82**	**($78,424.65)**	**($784,264.35)**	**$46,424.13**	**($11,340.95)**	**($92,287.43)**
112	41910000 - Equity Earnings Assoc-Consol	419.1	R	$11,716.12	($11,716.12)	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
113	**G5011000 - Earnings from Equity Method Investments Total**			**$11,716.12**	**($11,716.12)**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**
114	41910000 - AFUDC-Equity	419.1	R	$0.00	($28.12)	$0.00	$0.00	$0.00	$536.07	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	**$505.95**
115	42100000 - Misc Nonop Inc	421	R	$0.00	$5.10	($316.20)	$0.00	($301.76)	($55,972.93)	($4,270.91)	($3,174.98)	($6,733.44)	($22,830.84)	($94,713.76)	($20,656.14)	**($214,979.86)**
116	42150000 - Misc Non-Op-CIAC	421	R	$0.00	$0.00	$0.00	$0.00	$45.63	$23.31	$23.75	$38.40	$15.71	$19.39	$0.00	$13.34	**$180.53**
117	**G5012000 - Other Income (Expense), Net Total**			**$0.00**	**($30.02)**	**($316.20)**	**$0.00**	**($256.12)**	**($55,413.55)**	**($4,247.16)**	**($3,136.58)**	**($6,717.73)**	**($22,830.55)**	**($94,713.76)**	**($20,642.80)**	**($214,294.50)**
118	41910000 - Int on Debt Income	419	R	$0.00	$0.00	$0.00	$0.00	$0.00	$43.76	($141.69)	$0.00	$0.00	$0.00	$0.00	$0.00	($97.94)
119	**G5012003 - Interest & Dividend Income Total**			**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$43.76**	**($141.69)**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**($97.94)**
120	40800000 - TOIT-O&G	408.2	E	($12.53)	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	($12.53)
121	42610000 - Donations-Other	426.1	E	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
122	42630000 - Penalties Account	426.3	E	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
123	42650000 - Expense-Civic, Political and Related Activities	426.4	E	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
124	42640010 - Exp Civic Pol & Related Activities-Lobby Expense	426.4	E	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
125	42650000 - Other Deductions	426.5	E	$7,114.44	$3,700.00	$119.94	$125.00	$11,110.48	$12,500.00	$71.85	$2,010.00	$3,867.71	$33,809.30	$101,753.12	$266,464.24	**$443,146.08**
126	92600025 - Empl P&B-Transfer Cr-OPRB-NSC	926	E	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
127	92600030 - Empl P&B-PENSOPRB-Trsnf Cr-NSC	926	E	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
128	92600135 - Empl P&B-Pension Expense-Qualified Pension Non-Service Costs	926	E	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
129	92600145 - Empl P&B-Pension Expense-SERP Non-Service Costs	926	E	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
130	92600160 - Empl P&B-Pension/OPRB-Non-Service Costs	926	E	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
131	92600310 - Empl P&B-OPRB-Retiree Medical Non-Service Costs	926	E	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
132	92600410 - Empl P&B-OPRB-Retiree Life Non-Service Costs	926	E	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
133	**G5012000 - Other Income (Expense), Net Total**			**$7,101.91**	**$3,700.00**	**$119.94**	**$125.00**	**$11,110.48**	**$12,500.00**	**$71.85**	**$2,010.00**	**$3,867.71**	**$33,809.30**	**$101,753.12**	**$266,464.24**	**$443,133.55**
134	**G5010000 - Total Other Income (Expense) Total**			**$4,608.24**	**($11,443.14)**	**($1,927,561.82)**	**($173,687.71)**	**($1,568.36)**	**($305,662.91)**	**($264,420.64)**	**($43,757.41)**	**($84,842.38)**	**($784,285.60)**	**($47,384.68)**	**($31,983.75)**	**($657,535.35)**
135	**G4110

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P
1	**Line No.**	**Description**		**January**	**February**	**March**	**April**	**May**	**June**	**July**	**August**	**September**	**October**	**November**	**December**	**Total**
2																
3		**Capital Expenditures Classified as:**														
4	1	A - Safety		4,213.08	20,182.96	65,018.05	41,450.82	240,827.16	106,418.79	21,105.29	45,041.85	20,669.98	84,706.86	90,009.46	40,979.25	780,624
5	2	B - Regulatory		1,820,367.93	1,380,323.55	956,430.59	1,918,078.48	3,365,348.27	3,591,254.01	1,694,213.85	2,329,414.25	1,848,579.09	2,004,934.59	2,588,224.22	2,560,454.16	26,057,623
6	3	C - Reliability/Integrity		(279,302.38)	963,542.38	1,291,456.10	239,771.85	376,289.31	559,107.88	544,643.13	2,511,250.88	849,848.41	899,929.88	1,658,485.24	3,011,708.69	12,626,731
7	4	D - Obsolescence/Upgrades		13,930.19	16,542.20	127,684.35	117,029.43	9,850.52	98,678.80	95,155.88	80,778.16	5,168.47	70,639.22	58,671.70	25,840.84	719,970
8	5	E - Productivity		21,666.22	145,832.46	3,277.69	23,252.06	(3,227.69)	244,241.95	85,265.76	(26,526.12)	72,470.59	52,846.54	91,426.03	15,090.21	725,616
9	6	F - Business Projects/Programs		(476,355.67)	32,173.46	(52,196.96)	17,363.23	89,370.93	27,457.96	21,146.21	(37,927.36)	3,102.36	(77,364.12)	45,159.66	41,414.69	(366,656)
10																
11	7	**Total Expenditures**		1,104,519.37	2,558,597.01	2,391,669.82	2,356,945.87	4,078,458.50	4,627,159.39	2,461,530.12	4,902,031.66	2,799,838.90	3,035,692.97	4,531,976.31	5,695,487.84	40,543,908
12																
13																
14		* Please see Schedule 14.1 for monthly plant additions by plant account for the historic base period.														

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S
1	**Line No.**		**Description**			**January**	**February**	**March**	**April**	**May**	**June**	**July**	**August**	**September**	**October**	**November**	**December**		**Total**
2			**AGSC Allocated Factor**																
3	1		Allocated Costs		a/	839,044	835,590	1,206,930	703,008	741,718	1,034,296	779,554	1,084,624	735,248	744,513	1,090,877	1,448,915		11,244,317
4	2				a/	-	-	-	-	-	-	-	-	-	-	-	-		-
5	3					839,044	835,590	1,206,930	703,008	741,718	1,034,296	779,554	1,084,624	735,248	744,513	1,090,877	1,448,915		11,244,317
6			Total Amount Subject to Allocation AGSC																
7	4		Allocated Costs		a/	30,684,602	27,396,429	36,902,221	24,619,560	30,680,441	31,468,652	26,935,762	31,890,136	27,707,352	31,641,001	38,011,943	48,568,789		386,506,887
8	5				a/	-	-	-	-	-	-	-	-	-	-	-	-		-
9	6					30,684,602	27,396,429	36,902,221	24,619,560	30,680,441	31,468,652	26,935,762	31,890,136	27,707,352	31,641,001	38,011,943	48,568,789		386,506,887
10																			
11	7		**% Allocated to CGC**			**2.73%**	**3.05%**	**3.27%**	**2.86%**	**2.42%**	**3.29%**	**2.89%**	**3.40%**	**2.65%**	**2.35%**	**2.87%**	**2.98%**		**2.91%**
12																			
13																			
14			a/ Schedule 23 and 23.1 Gas Allocated Costs (non-model schedules)																

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S
1	Line No.		Description			January	February	March	April	May	June	July	August	September	October	November	December		Total
2			**AGSC Allocated Factor**																
3	1		Allocated Costs		a/	839,044	835,590	1,206,930	703,008	741,718	1,034,296	779,554	1,084,624	735,248	744,513	1,090,877	1,448,915		11,244,317
4	2		Less: Direct Assigned		a/	248,859	294,436	417,202	247,018	50,577	439,218	245,390	464,009	184,190	61,528	287,127	335,985		3,275,539
5	3					590,185	541,154	789,728	455,989	691,141	595,078	534,165	620,616	551,057	682,986	803,750	1,112,929		7,968,778
6			Total Amount Subject to Allocation AGSC																
7	4		Allocated Costs		a/	30,684,602	27,396,429	36,902,221	24,619,560	30,680,441	31,468,652	26,935,762	31,890,136	27,707,352	31,641,001	38,011,943	48,568,789		386,506,887
8	5		Less: Direct Assigned		a/	6,195,841	5,385,865	4,253,130	5,652,936	3,699,258	5,677,107	4,852,285	5,338,521	4,842,102	3,931,178	6,270,561	7,034,240		63,133,025
9	6					24,488,761	22,010,563	32,649,090	18,966,624	26,981,182	25,791,545	22,083,476	26,551,615	22,865,250	27,709,824	31,741,382	41,534,549		323,373,862
10																			
11	7		**% Allocated to CGC**			**2.41%**	**2.46%**	**2.42%**	**2.40%**	**2.56%**	**2.31%**	**2.42%**	**2.34%**	**2.41%**	**2.46%**	**2.53%**	**2.68%**		**2.46%**
12																			
13																			
14			**AGSC Incentive Compensation Adjustment**																
15			**Allocated Expense - AGSC**																
16	8		AIP		c/	(92,397)	(82,043)	(57,248)	(51,146)	(54,389)	(42,383)	(54,145)	(50,230)	(17,434)	(61,149)	(133,527)	(163,355)		(859,444)
17	9		LTI		c/	(4,595)	(1,336)	(225,195)	(3,752)	(20,001)	(29,878)	(12,914)	(12,237)	(942)	(14,230)	(12,723)	(37,267)		(375,070)
18																			
19	10		AIP/LTI Payroll Tax		c/	(6,266)	(6,919)	(21,992)	(1,492)	(2,929)	(3,577)	(1,917)	(2,041)	(589)	(2,638)	(5,051)	(5,838)		(61,248)
20																			
21						-	-	-	-	-	-	-	-	-	-	-	-		
22	14		**Allocated Cost- Incentive Pay Adjustment**			(103,258)	(90,298)	(304,434)	(56,390)	(77,319)	(75,838)	(68,976)	(64,507)	(18,964)	(78,017)	(151,301)	(206,460)		(1,295,762)
23																			
24																			
25			**AGSC Pension/OPEB Adjustment**																
26	15		Total Pension Expense		d/	22,291	18,965	37,186	25,204	26,949	22,700	24,155	23,159	24,163	24,304	24,575	25,491		299,141
27	16		Pension Payments																268,442
28	17		Total Pension Adjustment																567,584
29																			
30	18		Other Post Retirement Benefits		d/	863	712	1,610	1,031	989	946	994	960	759	999	1,017	1,052		11,933
31	19		OPEB Payments		d/	2,181	6,387	66,425	2,066	5,216	5,913	2,788	6,419	8,139	4,088	6,998	15,553		132,173
32	20		Total OPEB Adjustment			3,044	7,099	68,036	3,097	6,205	6,859	3,781	7,378	8,899	5,087	8,016	16,605		144,106
33																			
34	21		**Total Pension/OPEB Adjustment**			25,335	26,065	105,222	28,301	33,154	29,559	27,936	30,537	33,061	29,391	32,590	42,096		711,690
35																			
36																			
37			**AGSC Lobbying Expense, Charitable Contributions & Social Club Membership Adjustment**																
38	22		a. Lobbying Expense		e/	-	-	-	-	-	-	-	-	-	-	-	-		-
39	23		b. Charitable Contribution		e/	-	-	-	-	-	-	-	-	-	-	-	-		-
40	24		c. Social Club Membership		e/	-	-	-	-	-	-	-	-	-	-	-	-		-
41	25		d. Athletic Events		e/	-	-	-	-	-	-	-	-	-	-	-	-		-
42	26		Total Adjustment			-	-	-	-	-	-	-	-	-	-	-	-		-
43																			
44																			
45			**AGSC Advertising Expense Adjustment**																
46	27		Allocated Advertising and Outreach Adjustment		f/	-	-	-	-	-	-	-	-	-	-	-	-		-
47																			
48																			
49			**AGSC Fines & Penalties Adjustment**																
50	28		Fines and Penalties		b/	-	-	-	-	-	-	-	-	-	-	-	-		-
51																			
52																			
53	a/		Schedule 23 and Schedule 23.1 Allocated Costs (non-model scheduals)																**(584,072)**
54	b/		Fine and Penalties Schedule 35.9																
55	c/		Incentive Compensation Adjustment Schedule 27																
56	d/		Pension and Other Post-Employment Benefits Adjustment Schedule 25																
57	e/		Lobbying Expense, charitable contribution, social club membership Adjustment Schedule 24																
58	f/		Advertising Expense Adjustment Schedule 26																

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R
1	**Line No.**		**Description**			**January**	**February**	**March**	**April**	**May**	**June**	**July**	**August**	**September**	**October**	**November**	**December**	**Total**
2																		
3			**Direct Incurred**															
4			Total Charges															
5	1		a. Lobbying Expense		a/	15,818	25,113	5,763	21,972	21,192	18,718	20,016	16,911	21,245	18,873	18,742	23,806	228,169
6	2		b. Charitable Contributions		a/	-	-	-	-	-	-	-	-	-	-	-	-	-
7	3		c. Association Membership		a/	26,696	1,408	7,108	8,413	3,178	7,478	3,103	79,643	2,029	3,178	13,545	(1,363)	154,418
8	4		d. Athletic Events		a/	-	-	-	-	-	-	-	-	-	-	-	-	-
9						42,515	26,521	12,871	30,385	24,370	26,196	23,119	96,554	23,274	22,051	32,288	22,443	382,587
10																		
11			Charges Excluded from Cost of Service															
12	5		a. Lobbying Expense		a/	(15,818)	(25,113)	(5,763)	(21,972)	(21,192)	(18,718)	(20,016)	(16,911)	(21,245)	(18,873)	(18,742)	(23,806)	(228,169)
13	6		b. Charitable Contributions		a/	-	-	-	-	-	-	-	-	-	-	-	-	-
14	7		c. Association Membership		a/	-	-	(181)	-	(181)	-	(181)	-	-	(181)	-	-	(722)
15	8		d. Athletic Events		a/	-	-	-	-	-	-	-	-	-	-	-	-	-
16						(15,818)	(25,113)	(5,944)	(21,972)	(21,372)	(18,718)	(20,196)	(16,911)	(21,245)	(19,054)	(18,742)	(23,806)	(228,891)
17																		
18																		
19			**Allocated from Service Company**															
20			Total Charges															
21	9		a. Lobbying Expense		a/	-	-	-	-	-	-	-	-	-	-	-	-	-
22	10		b. Charitable Contributions		a/	-	-	-	-	-	-	-	-	-	-	-	-	-
23	11		c. Association Membership		a/	1,015	3,206	3,615	2,305	3,935	1,304	4,618	4,040	1,587	4,238	3,394	6,011	39,268
24	12		d. Athletic Events		a/	-	-	-	-	-	-	-	-	-	-	-	-	-
25						1,015	3,206	3,615	2,305	3,935	1,304	4,618	4,040	1,587	4,238	3,394	6,011	39,268
26																		
27			Charges Excluded from Cost of Service															
28	13		a. Lobbying Expense		a/	-	-	-	-	-	-	-	-	-	-	-	-	-
29	14		b. Charitable Contributions		a/	-	-	-	-	-	-	-	-	-	-	-	-	-
30	15		c. Association Membership		a/	-	-	-	-	-	-	-	-	-	-	-	-	-
31	16		d. Athletic Events		a/	-	-	-	-	-	-	-	-	-	-	-	-	-
32						-	-	-	-	-	-	-	-	-	-	-	-	-
33																		
34																		
35			**Total Adjustment**			**(15,818)**	**(25,113)**	**(5,944)**	**(21,972)**	**(21,372)**	**(18,718)**	**(20,196)**	**(16,911)**	**(21,245)**	**(19,054)**	**(18,742)**	**(23,806)**	**(228,891)**
36																		
37	a/		Lobbying WP 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		**15,818**	**25,113**	**5,763**	**21,972**	**21,192**	**18,718**	**20,016**	**16,911**	**21,245**	**18,873**	**18,742**	**23,806**	**228,169**
	CGC Direct														
	ASC1637 - Govt Affairs AGLC-CGC	a/	(3,847)	(2,817)	(1,635)	(1,571)	(1,451)	(1,449)	(2,865)	(2,021)	(2,962)	(2,676)	(2,073)	(3,850)	**(29,219)**
	Direct Assigned														
	ASC1637 - Govt Affairs AGLC-CGC	a/	19,666	27,930	7,398	23,543	22,643	20,167	22,881	18,932	24,207	21,550	20,815	27,656	**257,388**
2	b. Charitable Contributions		**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
3	c. Association Membership		**26,696**	**1,408**	**7,108**	**8,413**	**3,178**	**7,478**	**3,103**	**79,643**	**2,029**	**3,178**	**13,545**	**(1,363)**	**154,418**
	CGC Direct														
4	92100000 - Office Supplies and Expenses Account	b/	200	-	-	-	-	-	-	-	-	-	7,546	(7,469)	277
5	92300000 - Outside Services Employed Account	b/	-	-	-	-	-	-	-	-	-	-	545	-	545
6	93020000 - Misc General Expenses	b/	3,000	-	5,700	-	-	-	-	110	-	-	-	1,233	10,043
	Direct Assigned	b/	-												
	92100000 - Office Supplies and Expenses Account	b/	10,148	75	-	-	-	4,150	-	78,200	621	-	-	-	93,194
	93020000 - Misc General Expenses	b/	13,348	1,333	1,408	8,413	3,178	3,328	3,103	1,333	1,408	3,178	5,454	4,873	50,359
7	d. Athletic Events	b/	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
			42,515	**26,521**	**12,871**	**30,385**	**24,370**	**26,196**	**23,119**	**96,554**	**23,274**	**22,051**	**32,288**	**22,443**	**382,587**
	Charges Excluded from Cost of Service														
8	a. Lobbying Expense		**15,818**	**25,113**	**5,763**	**21,972**	**21,192**	**18,718**	**20,016**	**16,911**	**21,245**	**18,873**	**18,742**	**23,806**	**228,169**
9	b. Charitable Contributions		**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
10	c. Association Membership		**-**	**-**	**181**	**-**	**181**	**-**	**181**	**-**	**-**	**181**	**-**	**-**	**722**
11	American Gas Association	c/	-	-	5,310	-	5,310	-	5,310	-	-	5,310	-	-	21,240
12	% lobbying		3.4%	3.4%	3.4%	3.4%	3.4%	3.4%	3.4%	3.4%	3.4%	3.4%	3.4%	3.4%	
13	Total Dues to Associations - Lobby related activities		-	-	**181**	-	**181**	-	**181**	-	-	**181**	-	-	722
14	d. Athletic Events		**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
15	Direct Charges Adjustment		**15,818**	**25,113**	**5,944**	**21,972**	**21,372**	**18,718**	**20,196**	**16,911**	**21,245**	**19,054**	**18,742**	**23,806**	**228,891**
	Allocated from Service Company														
	Total Charges														
16	a. Lobbying Expense		**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
17	**Government Affairs (AGLC-CGC)**														
18	Payroll Expense	e/	-	-	-	-	-	-	-	-	-	-	-	-	-
19	Benefits	e/	-	-	-	-	-	-	-	-	-	-	-	-	-
20	Office Administration and Supply	e/	-	-	-	-	-	-	-	-	-	-	-	-	-
21	Dues and Subscriptions	e/	-	-	-	-	-	-	-	-	-	-	-	-	-
22	Miscellaneous Operation Exp	e/	-	-	-	-	-	-	-	-	-	-	-	-	-
23	Taxes Other Than Income	e/	-	-	-	-	-	-	-	-	-	-	-	-	-
24	Outside Services	e/	-	-	-	-	-	-	-	-	-	-	-	-	-
25	SCS0750 - External Affairs		-	-	-	-	-	-	-	-	-	-	-	-	-
26	b. Charitable Contributions		-	-	-	-	-	-	-	-	-	-	-	-	**-**
27	c. Association Membership		1,015	3,206	3,615	2,305	3,935	1,304	4,618	4,040	1,587	4,238	3,394	6,011	**39,268**
28	Association and Club Dues-Comp	f/	42,117	130,405	149,466	95,869	153,614	56,497	190,921	172,841	65,850	171,933	134,021	224,349	1,587,884
29			-	-	-	-	-	-	-	-	-	-	-	-	-
30			-	-	-	-	-	-	-	-	-	-	-	-	-
31	Total Costs		42,117	130,405	149,466	95,869	153,614	56,497	190,921	172,841	65,850	171,933	134,021	224,349	1,587,884
32	Allocation Factor	d/	2.41%	2.46%	2.42%	2.40%	2.56%	2.31%	2.42%	2.34%	2.41%	2.46%	2.53%	2.68%	
33	Total Allocated Costs		1,015	3,206	3,615	2,305	3,935	1,304	4,618	4,040	1,587	4,238	3,394	6,011	39,268
34	d. Athletic Events		**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
			1,015	**3,206**	**3,615**	**2,305**	**3,935**	**1,304**	**4,618**	**4,040**	**1,587**	**4,238**	**3,394**	**6,011**	**39,268**
	Charges Excluded from Cost of Service														
35	a. Lobbying Expense		-	-	-	-	-	-	-	-	-	-	-	-	-
36	b. Charitable Contributions		-	-	-	-	-	-	-	-	-	-	-	-	-
37	c. Association Membership		-	-	-	-	-	-	-	-	-	-	-	-	-
38	d. Athletic Events		-	-	-	-	-	-	-	-	-	-	-	-	-
39	Allocated Charges Adjustment		**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
a/	Schedule 35.10c Department 1637														
b/	Schedule 24.3 Lobbying WP														
c/	Schedule 24.2 Lobbying Portion of Organization Dues WP														
d/	Schedule 35.10b Lobbying Portion of Dues (CONFIDENTIAL)														
e/	Costs are reflected in CGC Direct Assigned														

	A	B	C	D	E	F	G	H
1	**Account**	**ResType**	**Transaction/Expense Description**	**Payee**	**Amount**	**Period**	**Lobbying %**	
2	93020000 - Misc General Expenses	EDU - Dues-Industry	2023 AGA Membership Dues	AMERICAN GAS ASSOCIATION	5,310	4	3.40%	181
3	93020000 - Misc General Expenses	EDU - Dues-Industry	2023 AGA Membership Dues	AMERICAN GAS ASSOCIATION	5,310	6	3.40%	181
4	93020000 - Misc General Expenses	EDU - Dues-Industry	2023 AGA Membership Dues	AMERICAN GAS ASSOCIATION	5,310	7	3.40%	181
5	93020000 - Misc General Expenses	EDU - Dues-Industry	2023 AGA Membership Dues	AMERICAN GAS ASSOCIATION	5,310	9	3.40%	181
6								
7					**21,240**			**722**
8								
9								
10	*Removal of the lobbying portion of Association and Club Dues-Comp							
11	a/ Schedule 35.10a							

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O
1	ResType	Dues-Other													
2															
3	**Allocation Type**	**Account No.**	**Sum of January**	**Sum of February**	**Sum of March**	**Sum of April**	**Sum of May**	**Sum of June**	**Sum of July**	**Sum of August**	**Sum of September**	**Sum of October**	**Sum of November**	**Sum of December**	**Sum of YearTotal**
4	**CGC Direct**	92100000	200	-	-	-	-	-	-	-	-	-	7,546	(7,469)	277
5		92300000	-	-	-	-	-	-	-	-	-	-	545	-	545
6		93020000	3,000	-	5,700	-	-	-	-	110	-	-	-	1,233	10,043
7	**Direct Assigned**	92100000	-	75	-	-	-	4,150	-	78,200	621	-	-	-	83,046
8		93020000	10,148	1,333	1,408	8,413	3,178	3,328	3,103	1,333	1,408	3,178	5,454	4,873	47,159
9	**Grand Total**		**13,348**	**1,408**	**7,108**	**8,413**	**3,178**	**7,478**	**3,103**	**79,643**	**2,029**	**3,178**	**13,545**	**(1,363)**	**141,070**

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R
1	**Line No.**		**Description**			**January**	**February**	**March**	**April**	**May**	**June**	**July**	**August**	**September**	**October**	**November**	**December**	**Total**
2																		
3			**Direct Incurred**															
4			Adjusted Cost of Service															
5	1		Total Pension Expense		a/	(27,127)	(24,088)	(19,611)	(25,830)	6,751	(73,774)	(26,988)	(27,224)	(26,688)	(26,504)	(19,265)	(25,977)	(316,326)
6	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
7	3		Total Pension Adjustment			(25,282)	(22,243)	(17,765)	(23,984)	8,596	(71,929)	(25,142)	(25,379)	(24,843)	(24,659)	(17,420)	(24,132)	(294,182)
8																		
9			Adjusted Cost of Service															
10	4		Other Post Retirement Benefits		b/	(1,141)	(982)	(1,181)	(1,179)	1,488	(3,258)	(1,219)	(1,247)	(1,243)	(1,245)	(950)	(1,208)	(13,365)
11	5		OPEB Payments		b/	8,691	12,915	10,728	9,574	4,692	(62,369)	6,876	9,256	8,745	7,515	8,984	47,460	73,068
12	6		Total OPEB Adjustment			7,549	11,933	9,546	8,395	6,180	(65,627)	5,657	8,009	7,503	6,271	8,034	46,252	59,703
13																		
14																		
15			**Allocated from Service Company**															
16			Adjusted Cost of Service															
17	7		Total Pension Expense		a/	22,291	18,965	37,186	25,204	26,949	22,700	24,155	23,159	24,163	24,304	24,575	25,491	299,141
18	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
19	9		Total Pension Adjustment			44,661	41,336	59,556	47,575	49,319	45,070	46,525	45,529	46,533	46,674	46,945	47,861	567,584
20																		
21			Adjusted Cost of Service															
22	10		670503 Other Post Retirement Benefits		b/	863	712	1,610	1,031	989	946	994	960	759	999	1,017	1,052	11,933
23	11		OPEB Payments		b/	2,181	6,387	66,425	2,066	5,216	5,913	2,788	6,419	8,139	4,088	6,998	15,553	132,173
24	12		Total OPEB Adjustment			3,044	7,099	68,036	3,097	6,205	6,859	3,781	7,378	8,899	5,087	8,016	16,605	144,106
25																		
26																		
27	13		**Total Pension/OPEB Adjustment**			10,593	19,033	77,582	11,492	12,385	(58,767)	9,439	15,387	16,401	11,358	16,050	62,857	477,211
28																		-
29		a/	Pension Detail Workpaper Schedule 25.1															
30		b/	Other Post Retirement Benefits Workpaper Schedule 25.3															

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q
1	**Line No.**		**Description**		**January**	**February**	**March**	**April**	**May**	**June**	**July**	**August**	**September**	**October**	**November**	**December**	**Total**
2																	
3			**Direct Incurred**														
4			Total Charges														
5	1		Total Pension Expense	a/	$ 27,127	$ 24,088	$ 19,611	$ 25,830	$ (6,751)	$ 73,774	$ 26,988	$ 27,224	$ 26,688	$ 26,504	$ 19,265	$ 25,977	$ 316,326
6	2				-	-	-	-	-	-	-	-	-	-	-	-	-
7					27,127	24,088	19,611	25,830	(6,751)	73,774	26,988	27,224	26,688	26,504	19,265	25,977	316,326
8																	
9			Adjusted Cost of Service														
10	3		Total Pension Expense		(27,127)	(24,088)	(19,611)	(25,830)	6,751	(73,774)	(26,988)	(27,224)	(26,688)	(26,504)	(19,265)	(25,977)	(316,326)
11	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
12	5		Total Pension Adjustment		**$ (25,282)**	**$ (22,243)**	**$ (17,765)**	**$ (23,984)**	**$ 8,596**	**$ (71,929)**	**$ (25,142)**	**$ (25,379)**	**$ (24,843)**	**$ (24,659)**	**$ (17,420)**	**$ (24,132)**	**$ (294,182)**
13																	
14																	
15			**Allocated from Service Company**														
16			Total Charges														
17	6		Pension Expense	a/	$ (924,925)	$ (771,388)	$ (1,537,351)	$ (1,048,365)	$ (1,052,039)	$ (983,830)	$ (998,622)	$ (990,790)	$ (1,002,601)	$ (986,046)	$ (970,496)	$ (951,331)	$ (12,217,785)
18	7		Total Pension Expense		$ (924,925)	$ (771,388)	$ (1,537,351)	$ (1,048,365)	$ (1,052,039)	$ (983,830)	$ (998,622)	$ (990,790)	$ (1,002,601)	$ (986,046)	$ (970,496)	$ (951,331)	$ (12,217,785)
19																	
20	8																
21																	
22			Adjusted Cost of Service														
23	9		Net Pension Expense		924,925	771,388	1,537,351	1,048,365	1,052,039	983,830	998,622	990,790	1,002,601	986,046	970,496	951,331	12,217,785
24																	
25	10		Allocation Factor	d/	2.41%	2.46%	2.42%	2.40%	2.56%	2.31%	2.42%	2.34%	2.41%	2.46%	2.53%	2.68%	
26																	
27	11		AGSC Pension Adjustment		**$ 22,291**	**$ 18,965**	**$ 37,186**	**$ 25,204**	**$ 26,949**	**$ 22,700**	**$ 24,155**	**$ 23,159**	**$ 24,163**	**$ 24,304**	**$ 24,575**	**$ 25,491**	**$ 299,141**
28	12		Pension Cash Contribution (1/5)														**268,442**
29	13		Total AGSC Pension Adjustment														**$ 567,584**
30																	
31	14		**Total Adjustment**														**$ 273,402**
32																	
33																	
34		a/	Schedule 25.5 Pension Detail Workpaper														
35		b/	Pension Payment Workpaper Schedule 35.4b														
36		d/	Schedule 23.3 - Allocated Cost Adjustment - For Regulatory Adjustments														

	A	B	C	D	E	F
1	**Line No.**		**Description**		**Total**	
2						
3	1		Net Cash Contributions Allocated to CGC (2019)	a/	1,342,212	
4						
5	2		5 Year Amortization	a/	268,442	
6						
7	3		December 2021 Rate Base Deferral		268,442	
8			January		246,072	
9			February		223,702	
10			March		201,332	
11			April		178,962	
12			May		156,591	
13			June		134,221	
14			July		111,851	
15			August		89,481	
16			September		67,111	
17			October		44,740	
18			November		22,370	
19			December 2022 Rate Base Deferral		0	
20						
21			13-Month Average		134,221	
22						
23	4		Deferred Tax Impacts		(35,079)	
24						
25	5		Net Rate Base		99,142	
26						
27						
28						
29	a/ 2019 Deferred Pension Contribution and amortization as approved in Docket 20-00049					

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q
1	**Line No.**		**Description**		**January**	**February**	**March**	**April**	**May**	**June**	**July**	**August**	**September**	**October**	**November**	**December**	**Total**
2			**Direct Incurred**														
3			Total Charges														
4	1		Other Post Retirement Benefits	a/	1,141	982	1,181	1,179	(1,488)	3,258	1,219	1,247	1,243	1,245	950	1,208	13,365
5																	
6			Adjusted Cost of Service														
7	2		Other Post Retirement Benefits		(1,141)	(982)	(1,181)	(1,179)	1,488	(3,258)	(1,219)	(1,247)	(1,243)	(1,245)	(950)	(1,208)	(13,365)
8	3		OPEB Payments	b/	8,691	12,915	10,728	9,574	4,692	(62,369)	6,876	9,256	8,745	7,515	8,984	47,460	73,068
9	4		Total OPEB Adjustment		**7,549**	**11,933**	**9,546**	**8,395**	**6,180**	**(65,627)**	**5,657**	**8,009**	**7,503**	**6,271**	**8,034**	**46,252**	**59,703**
10																	
11																	
12			**Allocated from Service Company**														
13			Total Charges														
14	5		Other Post Retirement Benefits	a/	(35,793)	(28,979)	(66,579)	(42,871)	(38,621)	(41,002)	(41,086)	(41,054)	(31,495)	(40,533)	(40,178)	(39,266)	(487,457)
15																	
16																	
17			Adjusted Cost of Service														
18	6		OPEB Expense		35,793	28,979	66,579	42,871	38,621	41,002	41,086	41,054	31,495	40,533	40,178	39,266	487,457
19	7		OPEB Payments	b/	90,515	259,777	2,746,163	85,931	203,612	256,279	115,244	274,611	337,734	165,872	276,375	580,433	5,392,545
20	8		Total AGSC OPEB Adjustment		126,309	288,756	2,812,741	128,802	242,232	297,281	156,330	315,665	369,229	206,405	316,553	619,699	5,880,003
21																	
22	9		Allocation Factor	c/	2.41%	2.46%	2.42%	2.40%	2.56%	2.31%	2.42%	2.34%	2.41%	2.46%	2.53%	2.68%	
23																	
24	10		Total AGSC OPEB Adjustment		**3,044**	**7,099**	**68,036**	**3,097**	**6,205**	**6,859**	**3,781**	**7,378**	**8,899**	**5,087**	**8,016**	**16,605**	**144,106**
25																	
26																	
27	11		**Total Adjustment**		**10,593**	**19,033**	**77,582**	**11,492**	**12,385**	**(58,767)**	**9,439**	**15,387**	**16,401**	**11,358**	**16,050**	**62,857**	**203,809**
28																	
29																	
30	a/		Post Retirement Benefits Schedule 25.4														
31	b/		Schedule 35.3b Other Post Retirement Benefits Payments Workpaper														
32	c/		Schedule 23.3 - Allocated Cost Adjustment - For Regulatory Adjustments														

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q
1																	
2	**Line No.**		**Description**		**January**	**February**	**March**	**April**	**May**	**June**	**July**	**August**	**September**	**October**	**November**	**December**	**Total**
3			**Chattanooga Gas Company**														
4			**CGC Direct**														
5	1		92600020 - Empl P&B-Ben-Transfer Cr-OPRB	b/	779	719	782	772	1,146	1,285	828	867	878	889	592	911	10,449
6					779	719	782	772	1,146	1,285	828	867	878	889	592	911	10,449
7			**Direct Assigned**														
8			92300000 - Outside Services Employed Account	b/	69	(62)	3	11	(1,337)	18	25	15	25	79	29	11	(1,113)
9	2		92600020 - Empl P&B-Ben-Transfer Cr-OPRB	b/	(652)	(621)	(639)	(578)	(2,272)	980	(609)	(610)	(636)	(699)	(646)	(688)	(7,672)
10	3		92600162 - Empl P&B-Pension/OPRB-Non-Service Costs Alloc	b/								-	-	-	-	-	-
11	4		92600315 - Empl P&B-OPRB-Retiree Medical Service Costs	b/	945	945	1,035	975	975	975	975	975	975	975	975	975	11,701
12					362	262	399	407	(2,633)	1,973	391	381	364	355	358	298	2,916
13																	
14					1,141	982	1,181	1,179	(1,488)	3,258	1,219	1,247	1,243	1,245	950	1,208	13,365
15																	
16			**Chattanooga Gas Company**														
17			**Allocable**														
18	5		92300000 - Outside Services Employed Account	c/	(16,184)	(9,473)	11,834	(3,458)	(3,911)	(5,457)	(5,706)	(5,654)	3,593	(5,698)	(5,484)	(4,958)	(50,557)
19	6		92600020 - Empl P&B-Ben-Transfer Cr-OPRB	c/	(10,658)	(10,555)	(11,344)	(11,090)	(6,386)	(7,221)	(7,056)	(7,074)	(6,764)	(6,511)	(6,370)	(5,985)	(97,013)
20	7		92600162 - Empl P&B-Pension/OPRB-Non-Service Costs Alloc	c/	(34,656)	(34,656)	(95,163)	(54,825)	(54,825)	(54,825)	(54,825)	(54,825)	(54,825)	(54,825)	(54,825)	(54,825)	(657,895)
21	8		92600315 - Empl P&B-OPRB-Retiree Medical Service Costs	c/	25,704	25,704	28,094	26,501	26,501	26,501	26,501	26,501	26,501	26,501	26,501	26,501	318,010
22	9		92600420 - Empl P&B-Ben-Account			-						(2)					(2)
23					(35,793)	(28,979)	(66,579)	(42,871)	(38,621)	(41,002)	(41,086)	(41,054)	(31,495)	(40,533)	(40,178)	(39,266)	(487,457)
24																	
25		a/	The reporting tool used to extract the information provided in this schedule is the Oracle Analytics Cloud ERP platform														
26		b/	Schedule 25.6 - Pension & Other Post Retirement Benefits WP - Pivot Table of Schedule 19.3														
27		c/	Schedule 35.3a Other Post Retirment Benefits WP														

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q
1																	
2	**Line No.**		**Description**		**January**	**February**	**March**	**April**	**May**	**June**	**July**	**August**	**September**	**October**	**November**	**December**	**Total**
3			**Chattanooga Gas Company**														
4			**CGC Direct**														
5	1		92600155 - Empl P&B-Pension/OPRB-Service Cost Cr	b/	15,455	14,163	13,213	14,286	21,340	24,593	16,193	16,053	16,546	16,514	9,162	16,827	194,346
6	2		92600420 - Empl P&B-Ben-Account	b/	-	(0)	-	-	-	-	-	-	-	-	-	-	(0)
7					15,455	14,163	13,213	14,286	21,340	24,593	16,193	16,053	16,546	16,514	9,162	16,827	194,346
8			**Direct Assigned**														
9	3		92300000 - Outside Services Employed Account	b/	1,435	(1,469)	110	219	266	377	528	327	541	1,732	623	223	4,913
10	4		92600105 - Empl P&B-Pension Expense-Qualified Pension Service Costs	b/	18,697	18,697	17,273	18,222	18,222	18,222	18,222	18,222	18,222	18,222	18,222	18,222	218,667
11	5		92600155 - Empl P&B-Pension/OPRB-Service Cost Cr		(8,460)	(7,304)	(10,986)	(6,898)	(46,579)	30,582	(7,955)	(7,378)	(8,621)	(9,965)	(8,742)	(9,295)	(101,600)
12	6				11,672	9,924	6,398	11,544	(28,091)	49,181	10,795	11,171	10,143	9,990	10,103	9,150	121,980
13																	
14	7				27,127	24,088	19,611	25,830	(6,751)	73,774	26,988	27,224	26,688	26,504	19,265	25,977	316,326
15																	
16			**AGL Services Company**														
17			**Allocable**														
18	8		92300000 - Outside Services Employed Account	c/	(353,129)	(197,815)	(657,439)	(376,686)	(495,534)	(415,963)	(425,802)	(424,186)	(442,519)	(423,757)	(419,944)	(408,995)	(5,041,769)
19	9		92600105 - Empl P&B-Pension Expense-Qualified Pension Service Costs	c/	714,426	714,426	467,877	632,243	632,243	632,243	632,243	632,243	632,243	632,243	632,243	632,243	7,586,915
20	10		92600110 - Empl P&B-Pension Expense-SERP Service Costs	c/	127,560	127,560	(10,190)	81,644	81,644	81,644	81,644	81,644	81,644	81,644	81,644	81,644	979,722
21	11		92600155 - Empl P&B-Pension/OPRB-Service Cost Cr	c/	(340,776)	(342,553)	(187,814)	(286,966)	(171,793)	(183,154)	(188,108)	(181,845)	(175,370)	(175,183)	(165,839)	(157,624)	(2,557,026)
22			92600162 - Empl P&B-Pension/OPRB-Non-Service Costs Alloc	c/	(1,073,006)	(1,073,006)	(1,149,785)	(1,098,599)	(1,098,599)	(1,098,599)	(1,098,599)	(1,098,599)	(1,098,599)	(1,100,991)	(1,098,599)	(1,098,599)	(13,185,580)
23			92600420 - Empl P&B-Ben-Account	c/		(0)						(47)					(47)
24					(924,925)	(771,388)	(1,537,351)	(1,048,365)	(1,052,039)	(983,830)	(998,622)	(990,790)	(1,002,601)	(986,046)	(970,496)	(951,331)	(12,217,785)
25																	
26																	
27		a/	The reporting tool used to extract the information provided in this schedule is the Oracle Analytics Cloud ERP platform														
28		b/	Schedule 25.6 - Pension & Other Post Retirement Benefits WP - Pivot Table of Schedule 19.4														
29		c/	Schedule 35.4a Pension Detail Workpaper														

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q
1	**Chattanooga Gas Company - Other Post Retirement Benefits**																
2																	
3	**Allocation Type**	**ResType**	**Account No.**	**Account Description**	**Sum of January**	**Sum of February**	**Sum of March**	**Sum of April**	**Sum of May**	**Sum of June**	**Sum of July**	**Sum of August**	**Sum of September**	**Sum of October**	**Sum of November**	**Sum of December**	**Sum of YearTotal**
4	**CGC Direct**	**Post Retirement Benefits**	92600020	Empl P&B-Ben-Transfer Cr-OPRB	779	719	782	772	1,146	1,285	828	867	878	889	592	911	10,449
5	**Direct Assigned**	**OPRB (non-service)**	92300000	Outside Services Employed Account	-	(103)	-	-	(1,350)	-	-	-	-	-	-	-	(1,452)
6		**Post Retirement Benefits**	92300000	Outside Services Employed Account	69	41	3	11	13	18	25	15	25	79	29	11	340
7			92600020	Empl P&B-Ben-Transfer Cr-OPRB	(652)	(621)	(639)	(578)	(2,272)	980	(609)	(610)	(636)	(699)	(646)	(688)	(7,672)
8			92600315	Empl P&B-OPRB-Retiree Medical Service Costs	945	945	1,035	975	975	975	975	975	975	975	975	975	11,701
9	**Grand Total**				**1,141**	**982**	**1,181**	**1,179**	**(1,488)**	**3,258**	**1,219**	**1,247**	**1,243**	**1,245**	**950**	**1,208**	**13,365**
10																	
11																	
12																	
13	**Chattanooga Gas Company - Pension Expense**																
14																	
15	**Allocation Type**	**ResType**	**Account No.**	**Account Description**	**Sum of January**	**Sum of February**	**Sum of March**	**Sum of April**	**Sum of May**	**Sum of June**	**Sum of July**	**Sum of August**	**Sum of September**	**Sum of October**	**Sum of November**	**Sum of December**	**Sum of YearTotal**
16	**CGC Direct**	**Pension (non-service)**	92600420	Empl P&B-Ben-Account	-	(0)	-	-	-	-	-	-	-	-	-	-	(0)
17		**Pension Expense**	92600155	Empl P&B-Pension/OPRB-Service Cost Cr	15,455	14,163	13,213	14,286	21,340	24,593	16,193	16,053	16,546	16,514	9,162	16,827	194,346
18			92600420	Empl P&B-Ben-Account	-	(0)	-	-	-	-	-	-	-	-	-	-	(0)
19	**Direct Assigned**	**Pension (non-service)**	92300000	Outside Services Employed Account	-	(2,328)	-	-	-	-	-	-	-	-	-	-	(2,328)
20		**Pension Expense**	92300000	Outside Services Employed Account	1,435	859	110	219	266	377	528	327	541	1,732	623	223	7,241
21			92600105	Empl P&B-Pension Expense-Qualified Pension Service Costs	18,697	18,697	17,273	18,222	18,222	18,222	18,222	18,222	18,222	18,222	18,222	18,222	218,667
22			92600155	Empl P&B-Pension/OPRB-Service Cost Cr	(8,460)	(7,304)	(10,986)	(6,898)	(46,579)	30,582	(7,955)	(7,378)	(8,621)	(9,965)	(8,742)	(9,295)	(101,600)
23	**Grand Total**				**27,127**	**24,088**	**19,611**	**25,830**	**(6,751)**	**73,774**	**26,988**	**27,224**	**26,688**	**26,504**	**19,265**	**25,977**	**316,326**

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R
1	Line No.		Description			January	February	March	April	May	June	July	August	September	October	November	December	Total
2																		
3			**Chattanooga Gas Company**															
4	1		a. Institutional Advertising		a/	27,224	7,803	56,685	15,247	10,277	6,716	7,854	6,867	14,040	11,869	15,869	53,764	**234,216**
5	2		b. Conservation		a/	-	-	-	-	-	-	48	-	-	-	500	-	**548**
6	3		c. Informational		a/	-	-	-	-	-	-	-	-	-	-	-	-	**-**
7	4		d. Promotional		a/	-	-	-	-	-	-	-	-	-	-	-	-	**-**
8	5		e. Promotional for Sale of Appliances															**-**
9	6		**Total**			**27,224**	**7,803**	**56,685**	**15,247**	**10,277**	**6,716**	**7,902**	**6,867**	**14,040**	**11,869**	**16,369**	**53,764**	**234,764**
10																		
11			**Amount Included in ARM Filing**															
12	7		a. Institutional Advertising		a/	-	-	-	-	-	-	-	-	-	-	-	-	**-**
13	8		b. Conservation		a/	-	-	-	-	-	-	-	-	-	-	-	-	**-**
14	9		c. Informational		a/	-	-	-	-	-	-	-	-	-	-	-	-	**-**
15	10		d. Promotional		a/	-	-	-	-	-	-	-	-	-	-	-	-	**-**
16	11		e. Promotional for Sale of Appliances		a/	-	-	-	-	-	-	-	-	-	-	-	-	**-**
17	12		**Total**			**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
18																		
19	13		**Promotional Advertising Adjustment**			**(27,224)**	**(7,803)**	**(56,685)**	**(15,247)**	**(10,277)**	**(6,716)**	**(7,902)**	**(6,867)**	**(14,040)**	**(11,869)**	**(16,369)**	**(53,764)**	**(234,764)**
20																		
21																		
22																		
23			**Allocated Advertising Expense**															
24	14		a. Institutional Advertising		a/	-	-	-	-	-	-	-	-	-	-	-	-	-
25	15		b. Conservation		a/	-	-	-	-	-	-	-	-	-	-	-	-	-
26	16		c. Informational		a/	-	-	-	-	-	-	-	-	-	-	-	-	-
27	17		d. Promotional		a/	-	-	-	-	-	-	-	-	-	-	-	-	-
28	18		e. Promotional for Sale of Appliances		a/	-	-	-	-	-	-	-	-	-	-	-	-	-
29	19		**Total**			**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
30																		
31			**Amount Included in ARM Filing**															
32	20		a. Institutional Advertising		a/	-	-	-	-	-	-	-	-	-	-	-	-	-
33	21		b. Conservation		a/	-	-	-	-	-	-	-	-	-	-	-	-	-
34	22		c. Informational		a/	-	-	-	-	-	-	-	-	-	-	-	-	-
35	23		d. Promotional		a/	-	-	-	-	-	-	-	-	-	-	-	-	-
36	24		e. Promotional for Sale of Appliances		a/	-	-	-	-	-	-	-	-	-	-	-	-	-
37	25		**Total**			**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
38																		
39	26		**Promotional Advertising Adjustment**			**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
40																		
41	27		**Allocation Factor**		b/	**2.41%**	**2.46%**	**2.42%**	**2.40%**	**2.56%**	**2.31%**	**2.42%**	**2.34%**	**2.41%**	**2.46%**	**2.53%**	**2.68%**	
42																		
43	28		**Promotional Advertising Adjustment**			**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
44	a/		Allocated Advertising Workpaper Schedule 26.1															
45	b/		Allocated Cost Adjustment Schedule 23.3															

Chattanooga Gas Company
Annual Review Mechanism ("ARM")
Advertising-Allocated Workpaper
Twelve Months Ending December 31, 2023
Schedule 26.1

Line No.	Description		January	February	March	April	May	June	July	August	September	October	November	December	Total
	Chattanooga Gas Company														
	CGC Direct														
1	91200000 - Demonstrating and Selling Exp	a/	3,723	4,944	4,949	6,932	7,897	3,685	6,184	5,144	5,892	5,357	7,454	7,081	69,242
2	91300000 - Advertising expenses Account	a/	500	2,700	1,500	8,000	2,094	2,224	1,400	1,000	2,000	5,824	6,993	7,729	41,965
3	91600000 - Miscellaneous Sales Expenses Account	a/	279	159	(21,519)	315	508	75	270	723	149	688	1,352	1,454	(15,546)
4			-	-	-	-	-	-	-	-	-	-	-	-	-
5			-	-	-	-	-	-	-	-	-	-	-	-	-
6	**Direct Assigned**		**4,503**	**7,803**	**(15,070)**	**15,247**	**10,500**	**5,984**	**7,854**	**6,867**	**8,040**	**11,869**	**15,799**	**16,264**	**95,661**
7	Advertising expenses Account | Marketing Rebates **(913)**														
8	Advertising expenses Account | Misc Exp **(913)**														
9	**Sales Expense**		**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
10	**Advertising**		**4,503**	**7,803**	**(15,070)**	**15,247**	**10,500**	**5,984**	**7,854**	**6,867**	**8,040**	**11,869**	**15,799**	**16,264**	**95,661**
	CGC Direct														
11	Misc General Expenses **(930.2)** | Donations	a/	22,721	-	71,755	-	(223)	732	-	-	6,000	-	-	37,500	138,486
	Misc General Expenses | Sponsorhships**(930.2)**		-	-	-	-	-	-	48	-	-	-	500	-	548
	Direct Assigned														
	Misc General Expenses **| Donations(930.2)**		-	-	-	-	-	-	-	-	-	-	70	-	70
12	**Advertising**		**27,224**	**7,803**	**56,685**	**15,247**	**10,277**	**6,716**	**7,902**	**6,867**	**14,040**	**11,869**	**16,369**	**53,764**	**234,764**
13	a. Institutional Advertising		27,224	7,803	56,685	15,247	10,277	6,716	7,854	6,867	14,040	11,869	15,869	53,764	234,216
14	b. Conservation		-	-	-	-	-	-	48	-	-	-	500	-	548
15	c. Informational		-	-	-	-	-	-	-	-	-	-	-	-	-
16	d. Promotional		-	-	-	-	-	-	-	-	-	-	-	-	-
17	e. Promotional for Sale of Appliances		-	-	-	-	-	-	-	-	-	-	-	-	-
18	**Institutional and Promotional Advertising**		**27,224**	**7,803**	**56,685**	**15,247**	**10,277**	**6,716**	**7,902**	**6,867**	**14,040**	**11,869**	**16,369**	**53,764**	**234,764**
	Allocated Expenses														
19	91200000 - Demonstrating and Selling Exp	a/	-	-	-	-	-	-	-	-	-	-	-	-	-
20	91300000 - Advertising expenses Account	a/	-	-	-	-	-	-	-	-	-	-	-	-	-
21	91600000 - Miscellaneous Sales Expenses Account	a/	-	-	-	-	-	-	-	-	-	-	-	-	-
22			-	-	-	-	-	-	-	-	-	-	-	-	-
23	**Marketing Admin and Support**		**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
24	**Advertising**		**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**-**
25	Misc General Expenses | Donations	a/	-	-	-	-	-	-	-	-	-	-	-	-	-
30	Advertising		**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
31	a. Institutional Advertising		-	-	-	-	-	-	-	-	-	-	-	-	-
32	b. Conservation		-	-	-	-	-	-	-	-	-	-	-	-	-
33	c. Informational		-	-	-	-	-	-	-	-	-	-	-	-	-
34	d. Promotional		-	-	-	-	-	-	-	-	-	-	-	-	-
35	e. Promotional for Sale of Appliances		-	-	-	-	-	-	-	-	-	-	-	-	-
36	**Institutional and Promotional Advertising**		**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
	a/ Schedule 35.24 Advertising Expense Workpaper														

Line No.	Description		January	February	March	April	May	June	July	August	September	October	November	December	Total
	Chattanooga Gas Company														
	Performance Pay Program (PPP) - AIP Bonus														-
1	CGC Direct	a/	68,808	58,656	42,146	26,372	(20,904)	78,843	22,538	19,674	7,864	27,548	39,594	78,547	449,686
2	Direct Assigned	a/	55,600	55,890	45,848	28,909	23,650	21,816	30,734	26,019	(1,482)	25,960	71,631	79,500	464,076
	Lobby Incentive Compensation Eliminated	b/	23,707	17,828	9,377	7,689	6,546	5,064	8,094	5,778	(2,564)	7,685	20,586	23,887	133,675
	Long-Term Incentive Program (LTI)														
3	CGC Direct														
	Direct Assigned														
	Lobby Incentive Compensation Eliminated		1,933	(236)	52,490	915	5,351	3,977	4,378	3,640	3,979	3,916	3,665	8,978	92,986
4		a/	1,496	(230)	91,892	1,342	7,480	8,076	8,321	8,338	5,965	5,003	6,716	15,420	159,819
5	**Total**		**151,544**	**131,909**	**241,752**	**65,227**	**22,123**	**117,776**	**74,065**	**63,447**	**13,763**	**70,111**	**142,192**	**206,332**	**1,300,242**
6	Adjustment to 100%		74,944	69,004	53,008	33,302	1,655	60,638	32,092	27,525	3,845	32,234	67,003	95,209	550,459
7	**Exclusion of AIP in Excess of 100%**		**73,170**	**63,371**	**44,362**	**29,668**	**7,638**	**45,085**	**29,275**	**23,945**	**(27)**	**28,959**	**64,808**	**86,725**	**496,978**
	Amount Included in ARM Filing														
8	Performance Pay Program (PPP) - AIP Bonus		49,963	46,002	35,339	22,201	1,103	40,426	21,395	18,350	2,563	21,489	44,669	63,473	366,973
9	Long-Term Incentive Program (LTI)		3,430	(465)	144,382	2,257	12,831	12,053	12,699	11,977	9,944	8,919	10,381	24,398	252,805
10	**Total**		**53,393**	**45,537**	**179,721**	**24,458**	**13,934**	**52,478**	**34,093**	**30,327**	**12,508**	**30,408**	**55,049**	**87,871**	**619,778**
11	**Incentive Compensation Adjustment**		**(126,563)**	**(108,908)**	**(224,083)**	**(54,127)**	**(21,571)**	**(97,563)**	**(63,368)**	**(54,272)**	**(12,481)**	**(59,367)**	**(119,858)**	**(174,596)**	**(1,116,756)**
	Payroll Taxes														
12	TOIT - Payroll Taxes	b/	48,427	46,412	62,058	31,486	3,638	95,684	36,212	47,657	34,073	27,282	46,086	46,766	525,781
13	Payroll Expenses	a/	558,859	504,415	530,214	518,394	833,170	588,104	542,423	682,840	483,507	427,077	700,745	718,240	7,087,987
14	Payroll Tax Factor		8.67%	9.20%	11.70%	6.07%	0.44%	16.27%	6.68%	6.98%	7.05%	6.39%	6.58%	6.51%	
15	Variable Pay Payroll Tax		**(10,967)**	**(10,021)**	**(26,228)**	**(3,288)**	**(94)**	**(15,873)**	**(4,230)**	**(3,788)**	**(880)**	**(3,792)**	**(7,883)**	**(11,368)**	**(98,412)**
	Allocated Expense - AGSC														
16	Performance Pay Program (PPP) - AIP Bonus	c/	4,803,388	4,183,635	2,970,508	2,670,818	2,666,800	2,307,742	2,810,264	2,699,904	913,351	3,115,927	6,618,745	7,651,922	43,413,005
17															
18	Long-Term Incentive Program (LTI)	c/	190,662	54,356	9,310,049	156,058	780,821	1,294,976	533,895	523,520	39,068	577,320	502,456	1,390,791	15,353,970
19	**Total**		**4,994,049**	**4,237,991**	**12,280,556**	**2,826,876**	**3,447,621**	**3,602,718**	**3,344,159**	**3,223,423**	**952,419**	**3,693,247**	**7,121,201**	**9,042,713**	**58,766,975**
20	Allocation Factor	e/	2.41%	2.46%	2.42%	2.40%	2.56%	2.31%	2.42%	2.34%	2.41%	2.46%	2.53%	2.68%	
21	Allocated AIP		116,334	103,298	72,079	64,396	68,480	53,362	68,172	63,242	21,950	76,990	168,120	205,675	1,082,098
22	Adjustment to 100%		71,811	63,764	44,493	39,750	42,271	32,940	42,081	39,039	13,549	47,525	103,778	126,960	667,962
23	**Exclusion of AIP in Excess of 100%**		**44,523**	**39,534**	**27,586**	**24,645**	**26,208**	**20,423**	**26,090**	**24,204**	**8,401**	**29,465**	**64,342**	**78,715**	**414,136**
	Allocated Amount Included in ARM Filing														
24	Performance Pay Program (PPP) - AIP Bonus		92,397	82,043	57,248	51,146	54,389	42,383	54,145	50,230	17,434	61,149	133,527	163,355	859,444
25	Long-Term Incentive Program (LTI)		4,595	1,336	225,195	3,752	20,001	29,878	12,914	12,237	942	14,230	12,723	37,267	375,070
26	**Total**		**96,992**	**83,379**	**282,442**	**54,898**	**74,390**	**72,261**	**67,059**	**62,466**	**18,375**	**75,378**	**146,251**	**200,622**	**1,234,514**
27	**Incentive Compensation Adjustment**		**(96,992)**	**(83,379)**	**(282,442)**	**(54,898)**	**(74,390)**	**(72,261)**	**(67,059)**	**(62,466)**	**(18,375)**	**(75,378)**	**(146,251)**	**(200,622)**	**(1,234,514)**
	Payroll Taxes														
28	40810010 Payroll Taxes	d/	915,070	1,058,196	1,023,723	331,056	595,272	607,111	408,795	459,585	379,847	510,564	621,726	662,053	7,572,998
29	Payroll Expenses	d/	14,164,972	12,752,646	13,147,699	12,177,933	15,120,121	12,264,377	14,299,169	14,069,199	11,854,430	14,586,462	18,003,281	22,750,076	175,190,366
30	Payroll Tax Factor		6.46%	8.30%	7.79%	2.72%	3.94%	4.95%	2.86%	3.27%	3.20%	3.50%	3.45%	2.91%	
31	Variable Pay Payroll Tax		**(6,266)**	**(6,919)**	**(21,992)**	**(1,492)**	**(2,929)**	**(3,577)**	**(1,917)**	**(2,041)**	**(589)**	**(2,638)**	**(5,051)**	**(5,838)**	**(61,248)**

a/ Schedule 27.1 Incentive Compenstion Workpaper
b/ Schedule 19.3 Income Statement
c/ Schedule 35.2 Incentive Compensation Workpapers
d/ Schedule 20.1 ASC Income Statement
e/ Schedule 23.3 Allocation Factor WP

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O
1															
2	**Performance Pay Program (PPP)**														
3	ResType	(Multiple Items)													
4															
5	**Allocation Type**	**Account No.**	**Sum of January**	**Sum of February**	**Sum of March**	**Sum of April**	**Sum of May**	**Sum of June**	**Sum of July**	**Sum of August**	**Sum of September**	**Sum of October**	**Sum of November**	**Sum of December**	**Sum of YearTotal**
6	**CGC Direct**	80700000	-	-	-	-	-	36	127	14	41	-	-	-	218
7		84100100	5,729	4,902	3,653	1,959	3,471	3,870	3,369	2,597	912	3,626	3,870	7,383	45,341
8		84430000	-	-	-	-	-	22	-	-	-	-	-	-	22
9		84710000	1,270	1,449	1,077	674	1,873	1,203	651	542	172	823	980	2,440	13,153
10		84780000	1,921	1,849	1,287	882	1,358	1,061	367	657	291	739	1,565	2,522	14,499
11		87000000	7,554	6,710	4,741	2,772	5,141	4,591	2,518	1,829	991	3,030	4,059	8,831	52,766
12		87400100	5,543	6,254	5,233	2,454	4,337	3,450	2,106	1,763	823	2,589	3,642	7,724	45,919
13		87500005	2,530	1,161	548	850	1,148	646	446	667	132	594	198	-	8,918
14		87800000	9,393	6,684	6,033	3,626	6,182	5,833	3,814	3,569	1,234	4,681	8,741	14,960	74,749
15		87900000	4,085	3,187	2,315	1,359	2,546	1,804	1,131	1,306	396	1,587	2,676	4,813	27,206
16		88700000	4,543	1,549	1,554	1,115	1,833	1,129	410	632	161	469	1,237	2,857	17,488
17		88900000	594	769	232	172	657	591	542	386	98	724	1,695	3,407	9,867
18		89200115	3,377	2,614	1,797	761	1,458	790	338	348	294	849	1,140	3,305	17,072
19		89300100	-	50	53	18	62	55	15	47	12	52	35	908	1,307
20		90200000	1,698	1,483	1,227	733	1,110	601	830	818	287	1,055	1,284	2,400	13,525
21		90300000	-	67	-	-	8	10	7	-	25	6	56	4	182
22		92000000	18,855	17,925	11,065	8,131	(53,489)	52,542	4,982	3,741	1,677	5,738	7,130	15,143	93,441
23		92100000	-	-	-	-	-	43	104	16	-	-	-	-	163
24		92300000	1,338	1,653	1,159	729	1,136	566	761	611	263	904	1,211	1,713	12,043
25		93020000	127	131	175	107	119	30	43	112	54	78	-	117	1,093
26		93200100	251	220	(3)	32	148	6	106	33	42	6	74	20	934
27	**CGC Direct Total**		**68,808**	**58,656**	**42,146**	**26,372**	**(20,904)**	**78,879**	**22,666**	**19,687**	**7,905**	**27,548**	**39,594**	**78,547**	**449,904**
28	**Direct Assigned**	84100100	-	717	1,435	589	-	-	-	-	-	-	-	-	2,741
29		87400100	-	-	-	-	-	17	-	-	-	-	-	-	17
30		88700000	-	152	505	-	20	-	-	-	-	-	-	-	677
31		92000000	76,438	71,250	51,880	35,248	29,422	25,366	37,255	30,690	(5,472)	28,814	88,666	101,750	571,306
32		92300000	2,868	1,600	806	582	646	1,090	1,404	967	1,432	4,800	2,930	1,037	20,163
33		93200100	-	-	599	179	109	407	169	139	(6)	31	621	599	2,848
34	**Direct Assigned Total**		**79,307**	**73,719**	**55,224**	**36,598**	**30,196**	**26,880**	**38,828**	**31,796**	**(4,046)**	**33,645**	**92,217**	**103,387**	**597,751**
35	**Grand Total**		**148,114**	**132,374**	**97,370**	**62,970**	**9,292**	**105,759**	**61,494**	**51,484**	**3,859**	**61,193**	**131,811**	**181,934**	**1,047,655**
36															
37															
38															
39	**Long-Term Incentive Program (LTI)**														
40	ResType	(Multiple Items)													
41															
42	**Allocation Type**	**Account No.**	**Sum of January**	**Sum of February**	**Sum of March**	**Sum of April**	**Sum of May**	**Sum of June**	**Sum of July**	**Sum of August**	**Sum of September**	**Sum of October**	**Sum of November**	**Sum of December**	**Sum of YearTotal**
43	**Direct Assigned**	92000000	3,430	(465)	144,382	2,257	12,831	12,053	12,699	11,977	9,944	8,919	10,381	24,398	252,805
44	**Direct Assigned Total**		**3,430**	**(465)**	**144,382**	**2,257**	**12,831**	**12,053**	**12,699**	**11,977**	**9,944**	**8,919**	**10,381**	**24,398**	**252,805**
45	**Grand Total**		**3,430**	**(465)**	**144,382**	**2,257**	**12,831**	**12,053**	**12,699**	**11,977**	**9,944**	**8,919**	**10,381**	**24,398**	**252,805**
46															
47															
48															
49															
50	ResType	Total Labor Cost													
51															
52	**Allocation Type**	**Account No.**	**Sum of January**	**Sum of February**	**Sum of March**	**Sum of April**	**Sum of May**	**Sum of June**	**Sum of July**	**Sum of August**	**Sum of September**	**Sum of October**	**Sum of November**	**Sum of December**	**Sum of YearTotal**
53	**CGC Direct**	84100100	48,095	35,024	38,471	33,770	87,201	80,719	66,507	56,279	48,985	69,511	50,356	61,921	676,838
54		84430000	-	-	-	-	697	89	-	-	-	-	-	-	786
55		84710000	7,265	9,397	10,086	8,884	43,076	2,485	9,283	8,998	6,675	12,557	9,985	14,456	143,147
56		84780000	14,136	13,950	11,055	12,214	24,437	10,285	3,917	13,456	12,090	12,516	18,120	10,478	156,653
57		87000000	43,699	37,107	41,272	36,952	96,081	51,339	36,078	31,706	48,407	37,459	42,006	46,894	548,998
58		87400100	32,199	37,863	50,424	32,476	82,869	41,181	31,664	33,289	39,120	37,010	38,767	40,350	497,212
59		87500005	16,979	4,026	3,950	13,530	16,448	6,155	6,067	12,602	3,392	8,055	(1,067)	(1,104)	89,034
60		87800000	53,333	32,353	53,517	45,884	122,388	58,522	56,598	65,981	54,995	72,178	125,004	79,221	819,973
61		87900000	40,696	26,934	30,415	33,696	70,009	28,153	28,859	37,933	25,758	35,666	48,609	53,187	459,915
62		88000001	-	-	-	-	17	-	-	-	-	-	-	-	17
63		88700000	33,680	5,398	17,179	21,634	35,396	9,416	6,086	16,804	10,429	9,878	21,211	15,617	202,728
64		88900000	3,034	4,867	1,232	3,226	15,991	4,207	8,432	6,254	3,444	11,644	21,373	17,839	101,544
65		89200115	22,207	16,365	18,524	10,903	26,909	4,644	8,102	8,512	17,417	11,631	13,762	21,347	180,323
66		89300100	(23)	350	474	140	3,701	925	1,845	938	386	984	547	12,096	22,364
67		90200000	9,223	7,903	10,421	9,240	14,620	11,953	11,461	14,045	10,927	13,152	12,287	13,265	138,497
68		90300000	-	470	(123)	-	55	1,060	298	(29)	1,396	(308)	763	(281)	3,302
69		92000000	61,050	46,317	31,155	48,171	5,407	88,958	79,659	60,246	73,478	71,881	67,864	77,579	711,763
70		92100000	-	-	-	-	-	1,270	1,937	(87)	(105)	-	-	-	3,015
71		92300000	7,116	9,429	9,384	9,223	15,349	9,896	10,448	9,877	10,784	10,844	11,411	6,117	119,877
72		92600420	-	(0)	-	-	-	-	-	-	-	-	-	-	(0)
73		93020000	778	871	1,859	1,659	1,759	449	825	2,338	2,856	333	(510)	1,020	14,239
74		93200100	1,629	1,161	(437)	903	2,176	(517)	1,756	275	2,158	(716)	1,101	(266)	9,221
75	**CGC Direct Total**		**395,097**	**289,783**	**328,858**	**322,505**	**664,585**	**411,187**	**369,822**	**379,419**	**372,591**	**414,274**	**481,589**	**469,734**	**4,899,446**
76	**Direct Assigned**	84100100	-	4,725	11,071	4,765	(1,727)	-	-	-	-	-	-	-	18,834
77		87400100	-	-	-	-	-	248	(33)	-	-	-	-	-	215
78		88700000	-	579	2,640	(858)	222	(82)	-	-	-	-	-	-	2,501
79		92000000	177,308	239,411	216,812	247,017	231,307	243,511	193,771	335,472	(286,577)	(18,345)	209,003	244,529	2,033,219
80		92300000	(13,547)	(30,084)	(34,474)	(59,395)	(65,409)	(75,427)	(23,294)	(36,711)	395,942	30,738	3,063	1,011	92,413
81		93200100	-	-	5,307	4,359	4,192	8,667	2,157	4,659	1,551	411	7,091	2,966	41,359
82	**Direct Assigned Total**		**163,762**	**214,632**	**201,356**	**195,889**	**168,585**	**176,916**	**172,601**	**303,420**	**110,916**	**12,803**	**219,157**	**248,505**	**2,188,541**
83	**Grand Total**		**558,859**	**504,415**	**530,214**	**518,394**	**833,170**	**588,104**	**542,423**	**682,840**	**483,507**	**427,077**	**700,745**	**718,240**	**7,087,987**
84															
85															
86															
87															
88	a/ Pivot table of Schedule 19.3														
89															
90															

	A	B	C	E	F	G	H
1			**Non-Prescribed ARM Adjustments**				
2							
3				**Group Insurance - Medical 5 YR Avg**			
4							
5	1		Historic Base Period	776,137			
6	2		Previous Year	913,853			
7	3		2nd Previous Year	655,513			
8	4		3rd Previous Year	294,881			
9	5		4th Previous Year	799,811			
10	6		**Average**	**688,039**			
11							
12	7		Adjusted Historic Base Year	776,137			
13							
14	8		**Adjustment**	**(88,097)**	b/		
15							
16							
17			**Prescribed ARM Adjustments**				
18							
19							
20			**Description**	**Other Revenues 4 YR Avg**	**Uncollectible Expense 5 Yr. Avg**		
21							
22	9		Historic Base Period	1,336,797	208,341		
23	10		Previous Year	1,323,478	472,152		
24	11		2nd Previous Year	1,074,063	273,086		
25	12		3rd Previous Year	1,077,171	325,527		
26	13		4th Previous Year		248,739		
27	14		**Average**	**1,202,877**	**305,569**		
28							
29	15		Adjusted Historic Base Year	1,336,797	208,341		
30							
31	16		**Adjustment**	**(133,920)**	**97,228**		
32							
33							
34			**Rate Base Normalization Adjustments**	**Material and Supplies**	**Prepayments**	**Gas Inventory**	**Reserve for Uncollectible**
35	17		Historic Base Period	508,175	59,136	12,786,318	537,185
36	18		Previous Year	501,134	(117,220)	15,856,065	389,798
37	19		2nd Previous Year	506,703	80,710	9,233,359	341,475
38	20						
39	21		Average	505,337	7,542	12,625,247	422,819
40							
41	22		**Adjustment**	**(2,837)**	**(51,594)**	**(161,071)**	**(114,366)**
42							
43				**Reserve for Health Insurance**	**Other Reserves**		
44	23		Historic Base Period	(0.00)	(24,115.65)		
45	24		Previous Year	74,384.12	52,702.82		
46	25		2nd Previous Year	97,113.00	126,154.04		
47	26						
48	27		Average	57,165.71	51,580.40		
49							
50	28		**Adjustment**	**57,165.71**	**75,696.05**		
51							
52							
53				**Interest on Customer Deposits**			
54	29		12/31/2022 Balance Over 6 Months	1,071,919.46	83.5%	c/	
55	30		12/31/2022 Balance less than 6 Months	211,784.83	16.5%	c/	
56				1,283,704			
57							
58	31		Average Balance	$ 1,241,941			
59	32		Ratio of Balance Over 6 Months	83.50%			
60	33		13MA Balance Over 6 Months	$ 1,037,046			
61							
62	34		Prime Interest Rate as of 12/31/2022	8.50%		d/	
63	35		Normalized Interest	$ 88,149			
64	36		Base Period Interest on Customer Deposits	$ 93,278			
65	37		**Adjustment**	**$ (5,129)**			
66							
67							
68							
69	a/ Prescribed ARM Normalization Adjustments were either stipulated in the initial order or in subsequent ARM filings.						
70	b/ Approve in Docket 20-00049. The company is self-insured and can have material variations. This adjustment is to normalize those costs.						
71	c/ Schedule 35.21 Summary of Customer Deposits						
72	d/ Schedule 35.22 Bank Prime Rates						

	A	B	C	D	E
1		**Line No.**	**Account**		**Amount**
2		1	LNG Maint Liquefaction Equip	a/	995,531
3					
4		2	Expense Removal and Deferral	b/	927,758
5					
6		3	2020 Amortization		231,940
7					
8		4	2021 Amortization		231,940
9					
10		5	2022 Armotization		231,940
11					
12		6	2023 Armotization		231,940
13					
14		5	**YE 2023 Expense Deferral Balance**		**-**
15					
16					
17					
18					
19		a/	2020 Chattanooga Gas Company detailed Income Statement Schedule 19; Southern Company Gas Legacy account 625400 LNG Maint Liquefaction Equip		
20		b/	The Company incurred LNG maintenance expense in 2020 that is not expected to be incurred again for the next four to eight years		
21			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		
22					

	A	B	C	D	E	F	G	H	I	J	K
1	**Line No.**		**Account**		**Historic Base Period Adjusted**	**Employee Relocation**	**HUNTER UTILITY CONSTRUCTION LLC**	**Hiwassee Construction Company & Pipping Supply Co**	**PLAYER & CO**	**Historic Base Period Normalized**	
2			**Benefits**								
3	1		92600380 - Empl P&B-Ben-Oth Empl		152,167	(152,146)				21	a/
4					**152,167**	**(152,146)**	**-**	**-**	**-**	**21**	
5			**Outside Services**								
6	2		89200115 - Maint of Services		122,439		(38,044)			84,395	b/
7			88700000 - Repair and Maintenance Mains		538,284			(43,364)		494,920	c/
8											
9											
10											
11											
12											
13											
14											
15											
16											
17											
18											
19											
20											
21											
22											
23											
24											
25											
26											
27	a/ Employee Relocation Expense - Schedule 35.23										
28	b/ City of Chattanooga Road Project requiring lowering and relocation of gas service lines to meet the recommended depth (18-inches deep) - Damage Prevention										
29	c/ A major repair project on Ringgold Road addressed a damaged section of the main pipe system.										

	A	B	C	D	E	F
1	**Line No.**		**Description**		**Historic Base Period with Rate Making Adjustments**	
2	1		Gas Sales & Transportation Revenues	c/	104,439,863	
3	2		AFUDC -Interest	c/	813,860	
4	3		AFUDC-Equity	c/	801,458	
5	4		Other Revenues	c/	1,336,797	
6	5		**Total Operating Revenues [L1:L4]**		**107,391,978**	
7						
8	6		Purchased Gas Expense	c/	49,112,084	a/
9	7		Operating & Maintenance Expense-Labor	c/	4,702,311	a/
10	8		Operating & Maintenance Expense-Non Labor	c/	16,209,772	
11	9		**Total Operating & Maintenance Expense [L6:L8]**		**70,024,168**	
12						
13	10		Depreciation Expense	c/	10,510,711	
14	11		Amortization -Prior Year Earnings Deficiency/(Surplus)	c/	9,826,880	
15	12		Interest on Customer Deposits	c/	93,278	
16	13		Taxes Other than Income	c/	4,135,272	
17	14		State Excise (Income) Tax	c/	344,910	b/
18	15		Federal Income Tax	c/	601,481	b/
19	16		Total Operating Expense **[L9:L15]**		95,536,700	
20	17		**Utility Operating Income**		11,855,278	
21						
22	18		Interest Expense **[L20 X L21]**		6,458,460	
23	19		Net Income Equity-Earnings **[L17-L18]**		5,396,818	
24						
25	20		Rate Base	d/	281,652,325	
26	21		Weighted Cost of Debt -Annual	e/	2.29%	
27	22		Weighted Cost of Equity -Annual	e/	4.82%	
28						
29	23		Required Net Income **[L20XL22]**		$ 13,588,429	
30	24		Earning Deficiency (Excess) **[L23-L19]**		8,191,611	
31						
32	25		Overall ROR Annual	e/	7.12%	
33	26		Annual Carrying Charges **[L25 XL24]**		583,046	
34	28		1/2 Year		50%	
35	29		Carrying Charge **[L26 X L28]**		$ 291,523	
36	30		**Historic Period Earning Deficiency (Excess) + Carrying Charges [L24+L29]**		$ 8,483,134	
37	31		Tax Gross Up Factor	f/	1.35382116	
38	32		**Annual Reconciliation Balance [L30 X L31]**		**$ 11,484,646**	
39	33		13Month Average Amortized over 12 Months		**$ 5,742,323**	
40						
41	a/ Excludes expenses disallowed for ratemaking					
42	b/Based on Revenues, ratemaking expense, and synchronized interest					
43	c/ Income Statement Historic Base Period Schedule 5					
44	d/ Rate Base Schedule 2					
45	e/ Capital Structure and Rate of Return Summary Schedule 11					
46	f/ Revenue Conversion and Income Tax Gross-up Factors Schedule 12					

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R
1	**Line No.**		**Description**			**January**	**February**	**March**	**April**	**May**	**June**	**July**	**August**	**September**	**October**	**November**	**December**	**Total**
2																		
3																		
4			**Direct Incurred**															
5			Total Charges															
6	1		42630000 - Penalties Account		**a/**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
7																		
8	2		Charges Excluded from Cost of Service															
9	3		Fines and Penalties			**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
10																		
11																		
12			**Allocated from Service Company**															
13			Total Charges															
14	4		42630000 - Penalties Account		b/	-	-	-	-	-	-	-	-	-	-	-	-	-
15	5		Allocation Factor		b/	2.73%	3.05%	3.27%	2.86%	2.42%	3.29%	2.89%	3.40%	2.65%	2.35%	2.87%	2.98%	
16	6		Fines and Penalties Allocated			-	-	-	-	-	-	-	-	-	-	-	-	-
17																		
18			Charges Excluded from Cost of Service															
19	7		Fines and Penalties			**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
20																		
21	8		**Total Adjustment**			**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
22																		
23		a/	Schedule 35.9 Fines Penalties Workpaper															
24		b/	Allocated Cost Adjustment Schedule 23.1															

	A	B	C	D	E	F	G	H
1	**Model Inputs**							
2								
3	Data Item	Inputs						
4								
5	Company	Chattanooga Gas Company					*Current Period:*	December 31, 2023
6	Historic Period	Twelve Months Ending December 31, 2023						
7		Annual Review Mechanism ("ARM")						
8								
9	*Income Tax Rates*							
10								
11	State Income Tax Rate	6.50%						
12	Federal Income Tax Rate	21.00%						
13								
14	Statutory Composite Rate	26.135%						
15								
16	*Cost of Capital*							
17								
18		Ratio	Cost	WACC				
19	Short-Term Debt	6.30%	3.01%	0.19%				
20	Long-Term Debt	44.47%	4.73%	2.10%				
21	Equity	49.23%	9.80%	4.82%				
22	Total	100.00%		7.12%				
23								
24								
25	*Revenue Conversion Factor*							
26								
27	Revenue Conversion Factor per DN 18-00017	1.34717						
28								
29								
30	*Lead/Lag Days*							
31								
32	Revenues	43.76						
33	Purchased Gas	40.94						
34	O&M Labor	14.01						
35	Pension & OPEB Cash Contributions	0.00						
36	Miscellaneous Employee Benefits	4.47						
37	401K Benefits	12.07						
38	Health/Life Insurance Expense	8.98						
39	Allocated Cost	21.94						
40	Uncollectible	43.76						
41	Other Operating Expense	31.49						
42	Taxes-Other than Income Tax	171.16						
43	State Excise (Income) Tax-Current	37.88						
44	State Excise (Income) Tax-Deferred	0.00						
45	FIT-Current	37.88						
46	Fit-Deferred	0.00						
47	Depreciation and Amortization	0.00						
48	Interest on Customer Deposits	0.00						
49	Interest Short-Term Debt	-51.36						
50	Interest Long-Term Debt	45.76						
51								
52	*Interest Costs*							
53								
54	Rate Base	281,652,325						
55								
56	Short-Term Interest	534,097	8.3%					
57	Long-Term Interest	5,924,362	91.7%					
58		6,458,460						
59								
60								
61	Removal of Non-allocable Plant							
62								
63	Plant in Service and Accumulated Reserve	31-Dec-23						
64								
65								
66								
67								
68	Non-Allocated Plant Adjustment	$ (436,353)						
69								
70								
71	Construction Work in Progress	31-Dec-23						
72	Allocated CWIP Adjustment	$ (879,612)						
73								
74	Total Adjustment to Rate Base for Non-Allocable Plant	$ (1,315,965)	a/					
75								
76								
77	a/ Please see Schedule 35.12 for the support and calculation of the non-allocable plant.							
78								
79								
80	AFUDC Capitalized Interest Adjustment							
81		**2020**	**2021**	**2022**	**2023**			
82	13MA Allocated CWIP	2,116,518	2,686,619	4,423,200	4,986,405			
83	Allocated CWIP Adjustment	(37,343)	321,870	569,035	(879,612)			
84		2,079,175	3,008,489	4,992,235	4,106,793			
85								
86	ASC Total CWIP 13MA	86,744,712	111,667,325	172,686,814	174,436,547			
87								
88		2.40%	2.69%	2.89%	2.35%			
89								
90	AFUDC Cap Int	(2,406,839)	(3,775,071)	(4,079,961)	(6,301,900)			
91	Adjusment	(57,689.25)	(101,706.18)	(117,948.33)	(148,366.82)	(425,710.59)		

The table below contains a list of the ARM Schedules, supporting workpapers, location of the documents in the Company's 2023 ARM filing and sponsor.

Schedule	Description	Location	Sponsor
1	Revenue Deficiency/Excess	ARM Model	Weems
2	Rate Base	ARM Model	Weems
2A	Rate Base - 13 Month Average - Workpaper	ARM Model	Weems
2A1	Allocated Plant, Accumulated Depreciation Deferred Income Tax - Workpaper	ARM Model	Weems
3	Lead Lag Results	ARM Model	Weems
4	Working Capital - Expense lead/Lag (Deficiency & Reset)	ARM Model	Weems
4.1	Calculation of Other operating Expense for Lead Lag	ARM Model	Weems
5	Income Statement Historic Base Period	ARM Model	Weems
5.1	Revenue Reconciliation	ARM Model	Vette
6	Revenue Summary - Margin Reconciliation	ARM Model	Vette
6.1	Revenue Summary – Reconciliation	ARM Model	Vette
6.1A	Department 8100 Income Statement (If there are off-system sales of LNG)	ARM Model	Vette
7	Operating and Maintenance Expense - Summary Rollup	ARM Model	Weems
7.1	Operating and Maintenance Expense - Breakout	ARM Model	Weems
8	Taxes Other than Income	ARM Model	Weems
9	Excise and Income Tax	ARM Model	Weems
10	Income Statement - Proposed Rates	ARM Model	Weems
11	Capital Structure and Rate of Return Summary	ARM Model	Weems
12	Revenue Conversion Factor	ARM Model	Weems
13	Margin by Rate Schedule	ARM Model	Vette
14	Depreciation and Amortization Expense - Historic Base Period December 31, Plant Balances	ARM Model	Weems
14.1	Monthly Summaries of Plant, Plant Additions, Plant Retirements, and Transfers-Historic Base Period	ARM Model	Weems
14.2	Monthly Summaries of Accumulated Depreciation, Depreciation Expense, Retirements, Cost of Removal, and Transfers-Historic Base Period	ARM Model	Weems
14.3	Depreciation and Amortization - Active Services Lines	ARM Model	Weems
15	Summary Jurisdictional Non-Gas Revenue at Current Rates-Historic Base Period	ARM Model	Vette
15.1	Monthly Detailed Margin Review-Historic Base Period	ARM Model	Vette
16.1	Weather Normalized Volumes-Historic Base Period	ARM Model	Vette
16.1A	Weather Normalized Usage Rate Schedules	ARM Model	Vette

Schedule	Description	Location	Sponsor
16.2	Weather Normalized Base Revenue- Historic Base Period.	ARM Model	Vette
16.3	Weather Normalized Revenue Adjustment for the Historic Base Period	ARM Model	Vette
16.4	Billed Number of Customers and Volumes by Rate Schedule-Historic Base Period	ARM Model	Vette
17	Proof of Revenue-Proposed Rates	ARM Model	Vette
17.1	Revenue Increase Allocated to Rate Schedules	ARM Model	Vette
18	Other Revenue – by Month Historic Base period	ARM Model	Vette
19	CGC Income Statement -Historic Base Period Mapped to FERC Accounts (containing formulas to calculate subtotal and totals)	ARM Model	Weems
19.1	CGC Income Statement in Hyperion	ARM Model	Weems
19.2	CGC Income Statement in Hyperion by Resource Type	ARM Model	Weems
19.3	CGC Income Statement in Hyperion by Resource Type, Department and Allocation Type	ARM Model	Weems
20	ASC Income Statement in OACS -Historic Base Period (containing formulas to calculate subtotal and totals)	ARM Model	Weems
20.1	ASC Income Statement in Hyperion-Historic Base Period Mapped to FERC Accounts and Resource Type	ARM Model	Weems
21	General Ledger CGC, ASC, and SCG-Historic Base Period	Schedule 21 Folder	Weems
21.1	Trial Balance of CGC and ASC effective December 31st of the Historic Base Period	Schedule 21 Folder	Weems
22	Capital Expenditures	ARM Model	Weems
23	Allocated Cost Adjustment (Includes CONFIDENTIAL documents)	Schedule 23 Folder	Weems
23.1	Allocated Cost by FERC accounts (CONFIDENTIAL)	Schedule 23 Folder	Weems
23.2	Allocated Cost Adjustment - For Rate Base	ARM Model	Weems
23.3	Allocated Cost adjustment – For Regulatory Adjustments	ARM Model	Weems
24	Lobbying Expense, Charitable Contributions, Social Club Membership -Adjustment	ARM Model	Weems
24.1	Lobbying Workpaper-Support for Schedule 24	ARM Model	Weems
24.2	Lobbying Portion of Organization Dues Workpaper	ARM Model	Weems
24.3	Lobbying Portion of Organization Dues WP	ARM Model	Weems
25	Pension and OPEBs Adjustment	ARM Model	Weems
25.1	Pension Detail Workpaper	ARM Model	Weems
25.2	Deferred Pension Contribution	ARM Model	Weems

Schedule	Description	Location	Sponsor
25.3	Other Post Retirement Benefits Workpaper	ARM Model	Weems
25.4	OPEB Detail Workpaper	ARM Model	Weems
25.5	Pension Detail Workpaper	ARM Model	Weems
25.6	Pension & OPEB Workpaper	ARM Model	Weems
26	Advertising Expense-Adjustment	ARM Model	Weems
26.1	Advertising Expense -Adjustment Workpaper	ARM Model	Weems
27	CGC Incentive Compensation Adjustment and Plan Documentation (CONFIDENTIAL)	ARM Model/Schedule 27 Folder	Weems
27.1	CGC Incentive Compensation - Workpaper	ARM Model	Weems
28	Rate Reset Normalization Adjustments	ARM Model	Weems
28.1	LNG Maintenance - Adjustment	ARM Model	Vette
28.2	Non -Recurring Normalization Adjustment	ARM Model	Weems
29	Carrying Charge and Historic Base Period Annual Reconciliation Balance	ARM Model	Weems
30	CGC Budget for year subsequent to Historic Base Period including capital expenditures by category, revenues, and expense (included projected allocated expense)	Schedule 30 Folder	Weems
30.1	Attestation of the CGC Budget for year subsequent to Historic Base Period	Schedule 30 Folder	Weems
31	Historic Base Period FERC Form II filed with the Tennessee Public Utility Commission. A copy will be provided to the Consumer Advocate and Other Intervening Party. (Since the report IS separately filed with the Commission, a copy will not be included in the ARM filing.)		Weems
32	Cost Allocation Manuel ("CAM") (CONFIDENTIAL) Cost Allocation Manuel ("CAM") (PUBLIC)	Schedule 32 Folder	Weems
33	Southern Company Organization Structure	Schedule 33 Folder	Weems
34	A copy of the pension/OPEB actuarial reports covering results associated with CGC and service company employees for the Historic Base Period (CONFIDENTIAL)	Schedule 34 Folder	Weems
34.1	Actuarial Report (CGC only) (CONDFIDENTIAL)	Schedule 34 Folder	Weems
35	Additional Workpapers as required referenced to applicable schedule	Schedule 35 Folder	Weems /Vette
35.1	Affiliate Agreements (CONFIDENTIAL)	Schedule 35 Folder	Weems

Schedule	Description	Location	Sponsor
35.2	SCS Incentive Compensation Workpaper (contains CONFIDENTIAL documents)	Schedule 35 Folder	Weems
35.3	Other Post Retirement Benefits Payment Workpaper (contains CONFIDENTIAL documents)	Schedule 35 Folder	Weems
35.4	Pension Payments Workpaper (CONFIDENTIAL)	Schedule 35 Folder	Weems
35.5	EDIT Bal & Act Workpaper	Schedule 35 Folder	Weems
35.6	Outside Services YE Accruals Workpaper	Schedule 35 Folder	Weems
35.7	ADIT Workpaper	Schedule 35 Folder	Weems
35.8	Other Revenue Workpaper	Schedule 35 Folder	Weems
35.9	Fines and Penalties	ARM Model	Weems
35.10	Lobbying and Civic Participation WP (contains CONFIDENTIAL documents)	Schedule 35 Folder	Weems
35.11	Annual PRP Budget	Schedule 35 Folder	Leath
35.12	ASC Plant Rollforward	Schedule 35 Folder	Weems
35.13	ASC Non-Allocable Plant Workpaper	Schedule 35 Folder	Weems
35.14	Special Contract Current Rates (CONFIDENTIAL)	Schedule 35 Folder	Vette
35.15	Special Contract Proof of Revenue (CONFIDENTIAL)	Schedule 35 Folder	Vette
35.16	Support-Revenue Adopted Docket 23-00029 (CONFIDENTIAL)	Schedule 35 Folder	Vette
35.17	Support Schedule 16.4	Schedule 35 Folder	Vette
35.18	Revenue-Other Normal Adjustments (Schedule 6 support)	Schedule 35 Folder	Vette
35.19	Inactive Service Lines Workpaper	Schedule 35 Folder	Vette
35.20	Support Schedule 15	Schedule 35 Folder	Vette
35.21	Summary of Customer Deposits	Schedule 35 Folder	Weems
35.22	Bank Prime Rates	Schedule 35 Folder	Weems
35.23	Relocation Expenses	Schedule 35 Folder	Weems
35.24	Advertising Expense WP	Schedule 35 Folder	Weems
36	Current Departmental chart of CGC for the Historic Base Period	Schedule 36 Folder	Weems
37	Accounting for Contingencies in excess of $25,000	Schedule 37 Folder	Weems
38	Impact of any new Accounting Pronouncement implemented	Schedule 38 Folder	Weems
39	Outside Service Legal Costs	Schedule 39 Folder	Weems
39.1	Outside Service Legal Costs	Schedule 39 Folder	Weems
39.2	Outside Service Legal Costs and Certification	Schedule 39 Folder	Weems