

BUTLER | SNOW

June 5, 2024

Electronically Filed in TPUC Docket
Room on June 5, 2024 at 3:18 p.m.

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

24-00024

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:

Attached for filing, please find Chattanooga Gas Company's ("Company") Annual Financial and Operating Report, FERC Form II, Schedule 31. This filing is in fulfillment of the commitment in the direct testimony of Ms. Tiffani Weems dated April 19, 2024, to file the FERC Form II when available.

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

Yours truly,

Butler Snow LLP



J. W. Luna

Enclosures

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BUTLER SNOW LLP

ANNUAL FINANCIAL AND OPERATING REPORT

OF

CHATTANOOGA GAS COMPANY

2207 OLAN MILLS DRIVE
CHATTANOOGA, TENNESSEE 37421

TO THE

TENNESSEE PUBLIC UTILITY COMMISSION

FOR THE

YEAR ENDED DECEMBER 31, 2023

Name of the officer in charge of correspondence with the Commission regarding
this report:

Michael J. Morley

Official Title:

Director, Regulatory Reporting and Strategy

Official Address:

10 Peachtree Place NE

Atlanta, Georgia 30309

Telephone Number:

(404) 584-4263

QUARTERLY/ANNUAL REPORT OF MAJOR NATURAL GAS COMPANIES		
01 Exact Legal Name of Respondent Chattanooga Gas Company	Year of Report December 31, 2023	
03 Previous Name and Date of Change (If name changed during year)		
04 Address of Principal Office at End of Year (Street, City, State, Zip Code) 2207 Olan Mills Drive, Chattanooga, Tennessee 37421		
05 Name of Contact Person Michael J. Morley	06 Title of Contact Person Director, Regulatory Reporting and Strategy	
07 Address of Contact Person (Street, City, State, Zip Code) 10 Peachtree Place NE, Atlanta, Georgia 30309		
08 Telephone of Contact Person, Including Area Code (404) 584-4263	This Report is: (1) ☒ An Original (2) ☐ A Resubmission	10 Date of Report (Mo, Da, Yr)
ANNUAL CORPORATE OFFICER CERTIFICATION		
The undersigned officer certifies that: I have examined this report and to the best of my knowledge, information, and belief all statements of fact contained in this report are correct statements of the business affairs of the respondent and the financial statements, and other financial information contained in this report, conform in all material respects to the Uniform System of Accounts.		
Sarah P. Adams	12 Title Senior Vice President and Comptroller	
13 Signature 	14 Date Signed 5/30/2024	
Title 18, U.S.C. 1001, makes it a crime for any person knowingly and willingly to make to any Agency or Department of the United States any false, fictitious or fraudulent statements as to any matter within its jurisdiction.		

Name of Respondent Chattanooga Gas Company		This Report is: (1) ☒ An Original (2) ☐ A Resubmission		Date of Report (Mo, Da, Yr)	Year of Report 2023
List of Schedules (Natural Gas Company)					
Enter in column (d) the terms "none," "not applicable," or "NA" as appropriate, where no information or amounts have been reported for certain pages. Omit pages where the responses are "none," "not applicable," or "NA."					
Line No.	Title of Schedule (a)	Reference Page No. (b)	Date Revised (c)	Remarks (d)	
	GENERAL CORPORATE INFORMATION AND FINANCIAL STATEMENTS				
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12	Summary of Utility Plant and Accumulated Provisions for Depreciation, Amortization, and Depletion	200-201			
13	Gas Plant in Service	204-209			
14	Gas Property and Capacity Leased from Others	212			
15	Gas Property and Capacity Leased to Others	213		None	
16	Gas Plant Held for Future Use	214		None	
17	Construction Work in Progress-Gas	216			
18	Non-Traditional Rate Treatment Afforded New Projects	217		None	
19	General Description of Construction Overhead Procedure	218			
20	Accumulated Provision for Depreciation of Gas Utility Plant	219			
21	Gas Stored	220			
22	Investments	222-223		None	
23	Investments in Subsidiary Companies	224-225		None	
24	Prepayments	230			
25	Extraordinary Property Losses	230		None	
26	Unrecovered Plant and Regulatory Study Costs	230		None	
27	Other Regulatory Assets	232			
28	Miscellaneous Deferred Debits	233		None	
29	Accumulated Deferred Income Taxes	234-235			
	BALANCE SHEET SUPPORTING SCHEDULES (Liabilities and Other Credits)				
30	Capital Stock	250-251			
31	Capital Stock Subscribed, Capital Stock Liability for Conversion, Premium on Capital	252			
32	Other Paid-in Capital	253			
33	Discount on Capital Stock	254		None	
34	Capital Stock Expense	254		None	
35	Securities issued or Assumed and Securities Refunded or Retired During the Year	255		None	
36	Long-Term Debt	256-257			
37	Unamortized Debt Expense, Premium, and Discount on Long-Term Debt	258-259		None	

Name of Respondent Chattanooga Gas Company		This Report is: (1) ☒ An Original (2) ☐ A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report 2023
List of Schedules (Natural Gas Company) (continued)				
Enter in column (d) the terms "none," "not applicable," or "NA" as appropriate, where no information or amounts have been reported for certain pages. Omit pages where the responses are "none," "not applicable," or "NA."				
Line No.	Title of Schedule (a)	Reference Page No. (b)	Date Revised (c)	Remarks (d)
38	Unamortized Loss and Gain on Recquired Debt	260		None
39	Reconciliation of Reported Net Income with Taxable Income for Federal Income Taxes	261		
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41	Miscellaneous Current and Accrued Liabilities	268		
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	INCOME ACCOUNT SUPPORTING SCHEDULES			
46	Monthly Quantity & Revenue Data by Rate Schedule	299		None
47	Gas Operating Revenues	300-301		
48	Revenues from Transportation of Gas of Others Through Gathering Facilities	302-303		None
49	Revenues from Transportation of Gas of Others Through Transmission Facilities	304-305		None
50	Revenues from Storage Gas of Others	306-307		None
51	Other Gas Revenues	308		
52	Discounted Rate Services and Negotiated Rate Services	313		
53	Gas Operation and Maintenance Expenses	317-325		
54	Exchange and Imbalance Transactions	328		
55	Gas Used in Utility Operations	331		
56	Transmission and Compression of Gas by Others	332		None
57	Other Gas Supply Expenses	334		None
58	Miscellaneous General Expenses-Gas	335		
59	Depreciation, Depletion, and Amortization of Gas Plant	336-338		
60	Particulars Concerning Certain Income Deduction and Interest Charges Accounts	340		
	COMMON SECTION			
61	Regulatory Commission Expenses	350-351		
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63	Distribution of Salaries and Wages	354-355		
64	Charges for Outside Professional and Other Consultative Services	357		
65	Transactions with Associated (Affiliated) Companies	358		
	GAS PLANT STATISTICAL DATA			
66	Compressor Stations	508-509		None
67	Gas Storage Projects	512-513		
68	Transmission Lines	514		
69	Transmission System Peak Deliveries	518		None
70	Auxiliary Peaking Facilities	519		
71	Gas Account-Natural Gas	520		
72	Shipper Supplied Gas for the Current Quarter	521		None
73	System Map	522		
74	Footnote Reference	551		None
75	Footnote Text	552		None
76	Stockholder's Reports (check appropriate box)			
	☐ Four copies will be submitted ☒ No annual report to stockholders is prepared. Copies of the Southern Company's combined 2023 Form 10-K as filed with the Securities and Exchange Commission on February 14, 2024, which includes the 2023 Form 10-K of Southern Company Gas, will be submitted.			

Name of Respondent Chattanooga Gas Company	This Report is: (1) ☒ An Original (2) ☐ A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report 2023
General Information			
1. Provide name and title of officer having custody of the general corporate books of account and address of office where the general corporate books are kept and address of office where any other corporate books of account are kept, if different from that where the general corporate books are kept. Sarah P. Adams, Senior Vice President and Comptroller Southern Company Gas 10 Peachtree Place NE Atlanta, GA 30309			
2. Provide the name of the State under the laws of which respondent is incorporated and date of incorporation. If incorporated under a special law, give reference to such law. If not incorporated, state that fact and give the type of organization and the date organized. Tennessee, October 11, 1906 - original Tennessee, April 13, 1988 - present corporation			
3. If at any time during the year the property of respondent was held by a receiver or trustee, give (a) name of receiver or trustee, (b) date such receiver or trustee took possession, (c) the authority by which the receivership or trusteeship was created, and (d) date when possession by receiver or trustee ceased. Not Applicable			
4. State the classes of utility and other services furnished by respondent during the year in each State in which the respondent operated. Distribution of natural gas to end-use customers in Tennessee.			
5. Have you engaged as the principal accountant to audit your financial statements an accountant who is not the principal accountant for your previous year's certified financial statements? (1) ☐ Yes... Enter the date when such independent accountant was initially engaged: (2) ☒ No - Chattanooga Gas Company is not required to prepare audited financial statements			

Name of Respondent		This Report is: (1) ☒ An Original (2) ☐ A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report
Chattanooga Gas Company				2023
Control Over Respondent				
1. Report in column (a) the names of all corporations, partnerships, business trusts, and similar organizations that directly, indirectly, or jointly held control (see page 103 for definition of control) over the respondent at the end of the year. If control is in a holding company organization, report in a footnote the chain of organization. 2. If control is held by trustees, state in a footnote the names of trustees, the names of beneficiaries for whom the trust is maintained, and the purpose of the trust. 3. In column (b) designate type of control over the respondent. Report an "M" if the company is the main parent or controlling company having ultimate control over the respondent. Otherwise, report a "D" for direct, an "I" for indirect, or a "J" for joint control.				
Line No.	Company Name (a)	Type of Control (b)	State of Incorporation (c)	Percent Voting Stock Owned (d)
1	The Southern Company	M	Delaware	100%
2	Southern Company Gas	D	Georgia	100%
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Name of Respondent Chattanooga Gas Company	This Report is: (1) ☒ An Original (2) ☐ A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report 2023		
Security Holders and Voting Powers					
1. Give the names and addresses of the 10 security holders of the respondent who, at the date of the latest closing of the stock book or compilation of list of stockholders of the respondent, prior to the end of the year, had the highest voting powers in the respondent, and state the number of votes that each could cast on that date if a meeting were held. If any such holder held in trust, give in a footnote the known particulars of the trust (whether voting trust, etc.), duration of trust, and principal holders of beneficiary interests in the trust. If the company did not close the stock book or did not compile a list of stockholders within one year prior to the end of the year, or if since it compiled the previous list of stockholders, some other class of security has become vested with voting rights, then show such 10 security holders as of the close of the year. Arrange the names of the security holders in the order of voting power, commencing with the highest. Show in column (a) the titles of officers and directors included in such list of 10 security holders. 2. If any security other than stock carries voting rights, explain in a supplemental statement how such security became vested with voting rights and give other important details concerning the voting rights of such security. State whether voting rights are actual or contingent; if contingent, describe the contingency. 3. If any class or issue of security has any special privileges in the election of directors, trustees or managers, or in the determination of corporate action by any method, explain briefly in a footnote. 4. Furnish details concerning any options, warrants, or rights outstanding at the end of the year for others to purchase securities of the respondent or any securities or other assets owned by the respondent, including prices, expiration dates, and other material information relating to exercise of the options, warrants, or rights. Specify the amount of such securities or assets any officer, director, associated company, or any of the 10 largest security holders is entitled to purchase. This instruction is inapplicable to convertible securities or to any securities substantially all of which are outstanding in the hands of the general public where the options, warrants, or rights were issues on a prorata basis.					
1. Give date of the latest closing of the stock book prior to end of year, and, in a footnote, state the purpose of such closing: Not Applicable	2. State the total number of votes cast at the latest general meeting prior to the end of year for election of directors of the respondent and number of such votes cast by proxy. Total: By Proxy: 10,000		3. Give the date and place of such meeting: April 1, 2023 via written consent		
VOTING SECURITIES					
Line No.	Name (Title) and Address of Security Holder (a)	4. Number of votes as of (date):			
		Total Votes (b)	Common Stock (c)	Preferred Stock (d)	Other (e)
5	Southern Company Gas 10 Peachtree Place NE Atlanta, GA 30309	10,000	10,000		
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7					
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Name of Respondent	This Report is: (1) ☒ An Original (2) ☐ A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report
Chattanooga Gas Company			2023
Important Changes During the Quarter/Year			
Give details concerning the matters indicated below. Make the statements explicit and precise, and number them in accordance with the inquiries. Answer each inquiry. Enter "none" or "not applicable" where applicable. If the answer is given elsewhere in the report, refer to the schedule in which it appears. 1. Changes in and important additions to franchise rights: Describe the actual consideration and state from whom the franchise rights were acquired. If the franchise rights were acquired without the payment of consideration, state that fact. 2. Acquisition of ownership in other companies by reorganization, merger, or consolidation with other companies: Give names of companies involved, particulars concerning the transactions, name of the Commission authorizing the transaction, and reference to Commission authorization. 3. Purchase or sale of an operating unit or system: Briefly describe the property, and the related transactions, and cite Commission authorization, if any was required. Give date journal entries called for by Uniform System of Accounts were submitted to the Commission. 4. Important leaseholds (other than leaseholds for natural gas lands) that have been acquired or given, assigned or surrendered: Give effective dates, lengths of terms, names of parties, rents, and other conditions. State name of Commission authorizing lease and give reference to such authorization. 5. Important extension or reduction of transmission or distribution system: State territory added or relinquished and date operations began or ceased and cite Commission authorization, if any was required. State also the approximate number of customers added or lost and approximate annual revenues of each class of service. Each natural gas company must also state major new continuing sources of gas made available to it from purchases, development, purchase contract or otherwise, giving location and approximate total gas volumes available, period of contracts, and other parties to any such arrangements, etc. 6. Obligations incurred or assumed by respondent as guarantor for the performance by another of any agreement or obligation, including ordinary commercial paper maturing on demand or not later than one year after date of issue: State on behalf of whom the obligation was assumed and amount of the obligation. Cite Commission authorization if any was required. 7. Changes in articles of incorporation or amendments to charter: Explain the nature and purpose of such changes or amendments. 8. State the estimated annual effect and nature of any important wage scale changes during the year. 9. State briefly the status of any materially important legal proceedings pending at the end of the year, and the results of any such proceedings culminated during the year. 10. Describe briefly any materially important transactions of the respondent not disclosed elsewhere in this report in which an officer, director, security holder, voting trustee, associated company or known associate of any of these persons was a party or in which any such person had a material interest. 11. Estimated increase or decrease in annual revenues caused by important rate changes: State effective date and approximate amount of increase or decrease for each revenue classification. State the number of customers affected. 12. Describe fully any changes in officers, directors, major security holders and voting powers of the respondent that may have occurred during the reporting period. 13. In the event that the respondent participates in a cash management program(s) and its proprietary capital ratio is less than 30 percent please describe the significant events or transactions causing the proprietary capital ratio to be less than 30 percent, and the extent to which the respondent has amounts loaned or money advanced to its parent, subsidiary, or affiliated companies through a cash management program(s). Additionally, please describe plans, if any to regain at least a 30 percent proprietary ratio.			
1. None 2. None 3. None 4. None 5. See page 108-A for a summary of Chattanooga Gas Company's contracts for firm transportation and underground storage. 6. None 7. None 8. The overall average wage increase was approximately 4.00% for employees of Chattanooga Gas Company. 9. Chattanooga Gas Company is subject to certain claims and legal actions arising in the ordinary course of business. The ultimate outcome of such pending or potential litigation cannot be predicted at this time; however, management does not anticipate that the ultimate liabilities, if any, arising from such claims and legal actions would have a material effect on Chattanooga Gas Company's financial statements. 10. Chattanooga Gas Company engages in transactions with affiliates of The Southern Company, including Southern Company Gas, consistent with its services, money pool, and tax allocations. 11. In 2021, the Tennessee Public Utilities Commission approved Chattanooga Gas' pipeline replacement program to replace approximately 73 miles of distribution main over a seven-year period. The estimated total cost of the program is \$118 million, which will be recovered through Chattanooga Gas' annual base rate review mechanism. 12. During 2023, changes in the officers and directors at Chattanooga Gas Company were as follows: Timothy J. Hermann was elected Vice President, Gas Operations, effective February 1, 2023 Grace A. Kolvereid was elected to Executive Vice President, Chief Financial Officer, Treasurer, and a Director, effective March 1, Tami M. Barron was elected Senior Vice President, Supply Chain Management, effective March 4, 2023 Ryan P. Dusek was elected Vice President, System Operations, effective March 18, 2023 James Y. Kerr II was elected Chairman of the Board and a Director, effective April 1, 2023 Erin P. Harris was elected Senior Vice President, General Counsel and a Director, effective April 1, 2023 Javier E. Montalvo was elected Vice President, Human Resources, effective April 10, 2023 Sarah P. Adams was elected Senior Vice President and Comptroller, effective May 13, 2023 Scott B. Carter was elected Senior Vice President, Corporate Strategy, effective September 11, 2023 Daniel Mikkelsen was elected Vice President, Technology, effective October 5, 2023 Brian T. Arnberger was elected Assistant Treasurer, effective October 30, 2023 13. None			

Chattanooga Gas Company

5. The following table sets forth certain information with respect to the Chattanooga Gas Company's contracts for firm transportation and underground storage.

	Maximum Firm Transportation DT/Day	Bundled Peaking DT/Day	Production Area Underground Storage Maximum Withdrawal DT/Day ⁽¹⁾	Supplemental Underground Storage Maximum Withdrawal DT/Day ⁽²⁾	Expiration Date
<u>CHATTANOOGA GAS COMPANY</u>					
Kinder Morgan - Southern Natural Gas Company					
Firm Transportation	13,221				August 31, 2025
Firm No-Notice Transportation	14,346				August 31, 2025
Underground Storage			14,346		August 31, 2025
Kinder Morgan - Tennessee Gas Pipeline Company					
Firm Transportation	37,819				October 31, 2025
Underground Storage			13,659		October 31, 2025
Underground Storage			7,741		November 1, 2025
Enbridge - East Tennessee Natural Gas Company					
Firm Transportation	13,000				October 31, 2027
Firm Transportation	28,350				October 31, 2028
Firm Transportation ⁽³⁾	50,000				March 31, 2055

(1) Production area storage requires a complementary amount of the firm transportation capacity identified in the first column to move storage gas withdrawals to Chattanooga Gas's service area.

(2) Supplemental underground storage withdrawals include delivery to Chattanooga Gas's service area and do not require any of the firm transportation capacity identified in the first column. Injections into supplemental underground storage require incremental transportation, primarily from transportation identified in Column 1.

(3) The East Tennessee Natural Gas Company contract is reduced by 2,500 dth/day for released capacity to a third party that expired on 4/30/2024.

Name of Respondent Chattanooga Gas Company		This Report is: (1) ☒ An Original (2) ☐ A Resubmission		Date of Report (Mo, Da, Yr)	Year of Report 2023
Comparative Balance Sheet (Assets and Other Debits)					
Line No.	Title of Account (a)	Reference Page Number (b)	Current Year End Balance (c)	Prior Year End Balance (d)	
1	UTILITY PLANT				
2	Utility Plant (101-106, 114)	200-201	447,669,862	415,647,474	
3	Construction Work in Progress (107)	200-201	34,540,466	32,751,638	
4	TOTAL Utility Plant (Total of lines 2 and 3)	200-201	482,210,328	448,399,112	
5	(Less) Accum. Provision for Depr., Amort., Depl. (108, 111, 115)	219	(159,791,182)	(155,355,290)	
6	Net Utility Plant (Total of line 4 less 5)		322,419,146	293,043,822	
7	Nuclear Fuel (120.1 thru 120.4, and 120.6)				
8	(Less) Accum. Provision for Amort., of Nuclear Fuel Assemblies (120.5)				
9	Nuclear Fuel (Total of line 7 less 8)				
10	Net Utility Plant (Total of lines 6 and 9)		322,419,146	293,043,822	
11	Utility Plant Adjustments (116)	122			
12	Gas Stored-Base Gas (117.1)	220			
13	System Balancing Gas (117.2)	220			
14	Gas Stored in Reservoirs and Pipelines-Noncurrent (117.3)	220			
15	Gas Owed to System Gas (117.4)	220			
16	OTHER PROPERTY AND INVESTMENTS				
17	Nonutility Property (121)				
18	(Less) Accum. Provision for Depreciation and Amortization (122)				
19	Investments in Associated Companies (123)	222-223			
20	Investments in Subsidiary Companies (123.1)	224-225			
21	(For Cost of Account 123.1 See Footnote Page 224, line 40)				
22	Noncurrent Portion of Allowances				
23	Other Investments (124)	222-223			
24	Sinking Funds (125)				
25	Depreciation Fund (126)				
26	Amortization Fund - Federal (127)				
27	Other Special Funds (128)				
28	Long-Term Portion of Derivative Assets (175)				
29	Long-Term Portion of Derivative Assets - Hedges (176)				
30	TOTAL Other Property and Investments (Total of lines 17-20, 22-29)				
31	CURRENT AND ACCRUED ASSETS				
32	Cash (131)	121			
33	Special Deposits (132-134)				
34	Working Funds (135)				
35	Temporary Cash Investments (136)	222-223			
36	Notes Receivable (141)				
37	Customer Accounts Receivable (142) (1)		8,226,063	10,799,959	
38	Other Accounts Receivable (143)		237,395	268,290	
39	(Less) Accum. Provision for Uncollectible Accounts - Credit (144)		(183,425)	(417,632)	
40	Notes Receivable from Associated Companies (145)				
41	Accounts Receivable from Associated Companies (146)				
42	Fuel Stock (151)				
43	Fuel Stock Expenses Undistributed (152)				

Name of Respondent Chattanooga Gas Company		This Report is: (1) [X] An Original (2) [] A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report 2023
Comparative Balance Sheet (Assets and Other Debits)(continued)				
Line No.	Title of Account (a)	Reference Page Number (b)	Current Year End Balance (c)	Prior Year End Balance (d)
44	Residuals (Elec) and Extracted Products (Gas) (153)			
45	Plant Materials and Operating Supplies (154)		509,770	504,818
46	Merchandise (155)			
47	Other Materials and Supplies (156)			
48	Nuclear Materials Held for Sale (157)			
49	Allowances (158.1 and 158.2)			
50	(Less) Noncurrent Portion of Allowances			
51	Stores Expense Undistributed (163)			
52	Gas Stored Underground-Current (164.1)	220	7,387,429	17,259,778
53	Liquefied Natural Gas Stored and Held for Processing (164.2 thru 164.3)	220	5,845,781	6,393,745
54	Prepayments (165)	230	20,478	14,816
55	Advances for Gas (166 thru 167)			
56	Interest and Dividends Receivable (171)			
57	Rents Receivable (172)			
58	Accrued Utility Revenues (173) (1)		8,230,443	11,937,700
59	Miscellaneous Current and Accrued Assets (174)			
60	Derivative Instrument Assets (175)			
61	(Less) Long-Term Portion of Derivative Instrument Assets (175)			
62	Derivative Instrument Assets - Hedges (176)			
63	(Less) Long-Term Portion of Derivative Instrument Assests - Hedges (176)			
64	TOTAL Current and Accrued Assets (Total of lines 32 thru 63)		30,273,934	46,761,474
65	DEFERRED DEBITS			
66	Unamortized Debt Expense (181)	259		
67	Extraordinary Property Losses (182.1)	230		
68	Unrecovered Plant and Regulatory Study Costs (182.2)	230		
69	Other Regulatory Assets (182.3)	232	330,408	537,086
70	Preliminary Survey and Investigation Charges (Electric)(183)			
71	Preliminary Survey and Investigation Charges (Gas)(183.1 and 183.2)			
72	Clearing Accounts (184)		7,452	14,696
73	Temporary Facilities (185)			
74	Miscellaneous Deferred Debits (186)	233		
75	Deferred Losses from Disposition of Utility Plant (187)			
76	Research, Development, and Demonstration Expend. (188)			
77	Unamortized Loss on Reacquired Debt (189)	260		
78	Accumulated Deferred Income Taxes (190)	234-235	2,424,442	2,445,380
79	Unrecovered Purchased Gas Costs (191)		-	1,414,155
80	TOTAL Deferred Debits (Total of lines 66 thru 79)		2,762,302	4,411,317
81	TOTAL Assets and Other Debits (Total of lines 10-15,30,64,and 80)		355,455,382	344,216,613

Name of Respondent Chattanooga Gas Company		This Report is: (1) ☒ An Original (2) ☐ A Resubmission		Date of Report (Mo, Da, Yr)	Year of Report 2023
Comparative Balance Sheet (Liabilities and Other Credits)					
Line No.	Title of Account (a)	Reference Page Number (b)	Current Year End Balance (c)	Prior Year End Balance (d)	
1	PROPRIETARY CAPITAL				
2	Common Stock Issued (201)	250-251	10,000	10,000	
3	Preferred Stock Issued (204)	250-251			
4	Capital Stock Subscribed (202, 205)	252			
5	Stock Liability for Conversion (203, 206)	252			
6	Premium on Capital Stock (207)	252	124,891,067	120,618,846	
7	Other Paid-In Capital (208-211)	253	1,523,818	1,234,580	
8	Installments Received on Capital Stock (212)	252			
9	(Less) Discount on Capital Stock (213)	254			
10	(Less) Capital Stock Expense (214)	254			
11	Retained Earnings (215, 215.1, 216)	118-119	22,347,960	18,735,434	
12	Unappropriated Undistributed Subsidiary Earnings (216.1)	118-119			
13	(Less) Reacquired Capital Stock (217)	250-251	(2,363,278)	(2,363,278)	
14	Accumulated Other Comprehensive Income (219)	117	(3,552,798)	(2,981,265)	
15	TOTAL Proprietary Capital (Total of lines 2 thru 14)		142,856,769	135,254,317	
16	LONG TERM DEBT				
17	Bonds (221)	256-257			
18	(Less) Reacquired Bonds (222)	256-257			
19	Advances from Associated Companies (223)	256-257	129,044,089	122,176,711	
20	Other Long-Term Debt (224)	256-257			
21	Unamortized Premium on Long-Term Debt (225)	258-259			
22	(Less) Unamortized Discount on Long-Term Debt-Dr (226)	258-259			
23	(Less) Current Portion of Long-Term Debt				
24	TOTAL Long-Term Debt (Total of lines 17 thru 23)		129,044,089	122,176,711	
25	OTHER NONCURRENT LIABILITIES				
26	Obligations Under Capital Leases-Noncurrent (227)		1,812	176,012	
27	Accumulated Provision for Property Insurance (228.1)				
28	Accumulated Provision for Injuries and Damages (228.2)				
29	Accumulated Provision for Pensions and Benefits (228.3)		(4,787,602)	(4,704,794)	
30	Accumulated Miscellaneous Operating Provisions (228.4)		106,333	96,010	

Name of Respondent Chattanooga Gas Company		This Report is: (1) ☒ An Original (2) ☐ A Resubmission		Date of Report (Mo, Da, Yr)	Year of Report 2023
Comparative Balance Sheet (Liabilities and Other Credits)(continued)					
Line No.	Title of Account (a)	Reference Page Number (b)	Current Year End of Quarter/Year Balance (c)	Prior Year End Balance (d)	
32	Long-Term Portion of Derivative Instrument Liabilities				
33	Long-Term Portion of Derivative Instrument Liabilities - Hedges				
34	Asset Retirement Obligations (230)				
35	TOTAL Other Noncurrent Liabilities (Total of lines 26 thru 34)		(4,679,457)	(4,432,772)	
36	CURRENT AND ACCRUED LIABILITIES				
37	Current Portion of Long-Term Debt				
38	Notes Payable (231)				
39	Accounts Payable (232)		9,841,641	15,868,141	
40	Notes Payable to Associated Companies (233)				
41	Accounts Payable to Associated Companies (234)		18,281,488	17,308,596	
42	Customer Deposits (235)		1,283,704	1,210,427	
43	Taxes Accrued (236)	262-263	1,345,166	2,352,065	
44	Interest Accrued (237)		5,367	1,766	
45	Dividends Declared (238)				
46	Matured Long-Term Debt (239)				
47	Matured Interest (240)				
48	Tax Collections Payable (241)		304,498	911,285	
49	Miscellaneous Current and Accrued Liabilities (242)	268	3,648,867	3,436,501	
50	Obligations Under Capital Leases-Current (243)		182,546	167,651	
51	Derivative Instrument Liabilities (244)				
52	(Less) Long-Term Portion of Derivative Instrument Liabilities				
53	Derivative Instrument Liabilities - Hedges (245)				
54	(Less) Long-Term Portion of Derivative Instrument Liabilities - Hedges				
55	TOTAL Current and Accrued Liabilities (Total of lines 37 thru 54)		34,893,277	41,256,432	
56	DEFERRED CREDITS				
57	Customer Advances for Construction (252)				
58	Accumulated Deferred Investment Tax Credits (255)				
59	Deferred Gains from Disposition of Utility Plant (256)				
60	Other Deferred Credits (253)	269			
61	Other Regulatory Liabilities (254)	278	19,576,085	17,811,983	
62	Unamortized Gain on Reacquired Debt (257)	260			
63	Accumulated Deferred Income Taxes - Accelerated Amortization (281)				
64	Accumulated Deferred Income Taxes - Other Property (282)	274-275	31,892,895	30,031,312	
65	Accumulated Deferred Income Taxes - Other (283)	276-277	1,871,724	2,118,630	
66	TOTAL Deferred Credits (Total of lines 57 thru 65)		53,340,704	49,961,925	
67	TOTAL Liabilities and Other Credits (Total of lines 15,24,35,55,and 66)		355,455,382	344,216,613	

Name of Respondent Chattanooga Gas Company		This Report is: (1) ☒ An Original (2) ☐ A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report 2023
Statement of Income				
Annual or Quarterly, if applicable 5. Do not report fourth quarter data in columns (e) and (f) 6. Report amounts for accounts 412 and 413, Revenues and Expenses from Utility Plant Leased to Others, in another utility column in a similar manner to a utility department. Spread the amount(s) over lines 2 thru 26 as appropriate. Include these amounts in columns (c) and (d) totals. 7. Report amounts in account 414, Other Utility Operating Income, in the same manner as accounts 412 and 413 above. 8. Report data for lines 8, 10 and 11 for Natural Gas companies using accounts 404.1, 404.2, 404.3, 407.1 and 407.2. 9. Use page 122 for important notes regarding the statement of income for any account thereof. 10. Give concise explanations concerning unsettled rate proceedings where a contingency exists such that refunds of a material amount may need to be made to the utility's customers or which may result in material refund to the utility with respect to power or gas purchases. State for each year effected the gross revenues or costs to which the contingency relates and the tax effects together with an explanation of the major factors which affect the rights of the utility to retain such revenues or recover amounts paid with respect to power or gas purchases. 11 Give concise explanations concerning significant amounts of any refunds made or received during the year resulting from settlement of any rate proceeding affecting revenues received or costs incurred for power or gas purchases, and a summary of the adjustments made to balance sheet, income, and expense accounts. 12. If any notes appearing in the report to stockholders are applicable to the Statement of Income, such notes may be included at page 122. 13. Enter on page 122 a concise explanation of only those changes in accounting methods made during the year which had an effect on net income, including the basis of allocations and apportionments from those used in the preceding year. Also, give the appropriate dollar effect of such changes. 14. Explain in a footnote if the previous year's/quarter's figures are different from that reported in prior reports. 15. If the columns are insufficient for reporting additional utility departments, supply the appropriate account titles report the information in a footnote to this schedule.				
Line No.	Title of Account (a)	Reference Page Number (b)	Current Year End Balance (c)	Total Prior Year Balance (d)
1	UTILITY OPERATING INCOME			
2	Gas Operating Revenues (400)	300-301	109,274,469	122,369,613
3	Operating Expenses			
4	Operation Expenses (401)	317-325	72,977,052	91,671,467
5	Maintenance Expenses (402)	317-325	2,690,282	1,817,898
6	Depreciation Expense (403) ⁽¹⁾	336-338	10,701,677	10,254,400
7	Depreciation Expense for Asset Retirement Costs (403.1)	336-338		
8	Amortization and Depletion of Utility Plant (404-405)	336-338	126,325	43,877
9	Amortization of Utility Plant Acu. Adjustment (406)	336-338		
10	Amort. of Prop. Losses, Unrecovered Plant and Reg. Study Costs (407.1)			
11	Amortization of Conversion Expenses (407.2)			
12	Regulatory Debits (407.3)			
13	(Less) Regulatory Credits (407.4)			
14	Taxes Other than Income Taxes (408.1)	262-263	4,233,684	4,675,679
15	Income Taxes-Federal (409.1)	262-263	1,491,720	719,235
16	Income Taxes-Other (409.1)	262-263	(13,890)	413,871
17	Provision of Deferred Income Taxes (410.1) ⁽²⁾	234-235	1,138,034	817,806
18	(Less) Provision for Deferred Income Taxes-Credit (411.1)	234-235		
19	Investment Tax Credit Adjustment-Net (411.4)			
20	(Less) Gains from Disposition of Utility Plant (411.6)			
21	Losses from Disposition of Utility Plant (411.7)			
22	(Less) Gains from Disposition of Allowances (411.8)			
23	Losses from Disposition of Allowances (411.9)			
24	Accretion Expense (411.10)			
25	TOTAL Utility Operating Expenses (Total of lines 4 thru 24)		93,344,884	110,414,233
26	Net Utility Operating Income (Total of lines 2 less 25) (Carry forward to page 116, line 27)		15,929,585	11,955,380
(1) Includes AGL Services Company allocated depreciation expense of \$392,200 in 2023 and \$597,212 in 2022. Therefore, amounts do not agree to Cash Flow Statement (page 120) and Accumulated Provision for Depreciation (page 219). (2) Provision for Deferred Income Taxes includes amortization of excess deferred regulatory tax liability of \$699,801.				

Name of Respondent Chattanooga Gas Company		This Report is: (1) ☒ An Original (2) ☐ A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report 2023
Line No.	Title of Account (a)	Reference Page Number (b)	Current Year End Balance (c)	Total Prior Year Balance (d)
27	Net Utility Operating Income (Carried forward from page 114)		15,929,585	11,955,380
28	OTHER INCOME AND DEDUCTIONS			
29	Other Income			
30	Nonutility Operating Income			
31	Revenues form Merchandising, Jobbing and Contract Work (415)			
32	(Less) Costs and Expense of Merchandising, Job & Contract Work (416)			
33	Revenues from Nonutility Operations (417)			
34	(Less) Expenses of Nonutility Operations (417.1)			
35	Nonoperating Rental Income (418)		-	43
36	Equity in Earnings of Subsidiary Companies (418.1)	119		
37	Interest and Dividend Income (419)		11	4
38	Allowance for Other Funds Used During Construction (419.1)		801,458	907,147
39	Miscellaneous Nonoperating Income (421)		(246,791)	755,126
40	Gain on Disposition of Property (421.1)		-	187
41	TOTAL Other Income (Total of lines 31 thru 40)		554,678	1,662,507
42	Other Income Deductions			
43	Loss on Disposition of Property (421.2)		2	45
44	Miscellaneous Amortization (425)			
45	Donations (426.1)	340	(209,548)	(657,634)
46	Life Insurance (426.2)			
47	Penalties (426.3)		(1,376)	334
48	Expenditures for Certain Civic, Political and Related Activities (426.4)		(103,982)	(47,884)
49	Other Deductions (426.5)		(12,777)	-
50	TOTAL Other Income Deductions (Total of lines 43 thru 49)	340	(327,681)	(705,139)
51	Taxes Applic. to Other Income and Deductions			
52	Taxes Other than Income Taxes (408.2)	262-263		
53	Income Taxes-Federal (409.2)	262-263	(44,571)	(187,942)
54	Income Taxes-Other (409.2)	262-263	(14,755)	(62,217)
55	Provision for Deferred Income Taxes (410.2)	234-235		
56	(Less) Provision for Deferred Income Taxes-Credit (411.2)	234-235		
57	Investment Tax Credit Adjustments-Net (411.5)			
58	(Less) Investment Tax Credits (420)			
59	TOTAL Taxes on Other Income and Deductions (Total of lines 52-58)		(59,326)	(250,159)
60	Net Other Income and Deductions (Total of lines 41, 50, 59)		167,671	707,209
61	INTEREST CHARGES			
62	Interest on Long-Term Debt (427)			
63	Amortization of Debt Disc. and Expense (428)	258-259		
64	Amortization of Loss on Reacquired Debt (428.1)			
65	(Less) Amortization of Premium on Debt-Credit (429)	258-259		
66	(Less) Amortization of Gain on Reacquired Debt-Credit (429.1)			
67	Interest on Debt to Associated Companies (430)	340	6,242,156	5,032,301
68	Other Interest Expense (431)	340	352,957	47,854
69	(Less) Allowance for Borrowed Funds Used During Construction-Credit (432)		(388,150)	(429,785)
70	Net Interest Charges (Total of lines 62 thru 69)		6,206,963	4,650,370
71	Income Before Extraordinary Items (Total of lines 27,60 and 70)		9,890,293	8,012,219
72	EXTRAORDINARY ITEMS			
73	Extraordinary Income (434)			
74	(Less) Extraordinary Deductions (435)			
75	Net Extraordinary Items (Total of line 73 less line 74)			
76	Income Taxes-Federal and Other (409.3)	262-263		
77	Extraordinary Items after Taxes (Total of line 75 less line 76)			
78	Net Income (Total of lines 71 and 77)		9,890,293	8,012,219

Name of Respondent Chattanooga Gas Company		This Report is: (1) ☒ An Original (2) ☐ A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report 2023
Statement of Income				
Line No.	Elec. Utility Current Year to Date (in dollars) (g)	Elec. Utility Previous Year to Date (in dollars) (h)	Other Utility Current Year to Date (in dollars) (k)	Other Utility Previous Year to Date (in dollars) (l)
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Name of Respondent Chattanooga Gas Company		This Report is: (1) ☒ An Original (2) ☐ A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report 2023	
Statement of Accumulated Comprehensive Income and Hedging Activities					
1. Report in columns (b) (c) and (e) the amounts of accumulated other comprehensive income items, on a net-of-tax basis, where appropriate. 2. Report in columns (f) and (g) the amounts of other categories of other cash flow hedges. 3. For each category of hedges that have been accounted for as "fair value hedges", report the accounts affected and the related amounts in a footnote.					
Line No.	Item (a)	Unrealized Gains and Losses on available-for-sale securities (b)	Minimum Pension liability Adjustment (net amount) (c)	Foreign Currency Hedges (d)	Other Adjustments (e)
1	Balance of Account 219 at Beginning of Preceding Year		(2,277,960)		
2	Preceding Quarter/Year to Date Reclassifications from Account 219 to Net Income				
3	Preceding Quarter/Year to Date Changes in Fair Value ⁽¹⁾		(703,305)		
4	Total (lines 2 and 3)		(703,305)		
5	Balance of Account 219 at End of Preceding Quarter/Year		(2,981,265)		
6	Balance of Account 219 at Beginning of Current Year		(2,981,265)		
7	Current Quarter/Year to Date Reclassifications from Account 219 to Net Income				
8	Current Quarter/Year to Date Changes in Fair Value ⁽¹⁾		(571,533)		
9	Total (lines 7 and 8)		(571,533)		
10	Balance of Account 219 at End of Current Quarter/Year		(3,552,798)		

(1) Lines 3 and 8 consists of unrecognized actuarial net gain/(loss) and prior service credit/(cost) for pensions and other post retirement benefits, net of tax in 2023 and 2022

Name of Respondent Chattanooga Gas Company		This Report is: (1) ☒ An Original (2) ☐ A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report 2023	
Statement of Accumulated Comprehensive Income and Hedging Activities (continued)					
Line No.	Other Cash Flow Hedges Interest Rate Swaps (f)	Other Cash Flow Hedges [Insert Footnote at Line 1 to specify] (g)	Totals for each category of items recorded in Account 219 (h)	Net Income (Carried Forward from Page 115, Line 78) (i)	Total Comprehensive Income (j)
1			(2,277,960)		
2					
3			(703,305)		
4			(703,305)	8,012,219	7,308,914
5			(2,981,265)		
6			(2,981,265)		
7					
8			(571,533)		
9			(571,533)	9,890,293	9,318,760
10			(3,552,798)		

Name of Respondent Chattanooga Gas Company		This Report is: (1) ☒ An Original (2) ☐ A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report 2023
Statement of Retained Earnings				
1. Report all changes in appropriated retained earnings, unappropriated retained earnings, and unappropriated undistributed subsidiary earnings for the year. 2. Each credit and debit during the year should be identified as to the retained earnings account in which recorded (Accounts 433, 436-439 inclusive). Show the contra primary account affected in column (b). 3. State the purpose and amount for each reservation or appropriation of retained earnings. 4. List first Account 439, Adjustments to Retained Earnings, reflecting adjustments to the opening balance of retained earnings. Follow by credit, then debit items, in that order. 5. Show dividends for each class and series of capital stock.				
Line No.	Item (a)	Contra Primary Account Affected (b)	Current Year to Date Balance (c)	Previous Year to Date Balance (d)
	UNAPPROPRIATED RETAINED EARNINGS			
1	Balance-Beginning of Period		18,735,435	16,611,809
2	Changes (Identify by prescribed retained earnings accounts)			
3	Adjustments to Retained Earnings (Account 439)			
4	TOTAL Credits to Retained Earnings (Account 439)			
5	TOTAL Debits to Retained Earnings (Account 439)			
6	Balance Transferred from Income (Account 433 Less Account 418.1)		9,890,293	8,012,219
7	Appropriations of Retained Earnings (Account 436)			
8				
9	Dividends Declared-Preferred Stock (Account 437)			
10				
11	Dividends Declared-Common Stock (Account 438)			
12	Dividend to Southern Company Gas		6,277,768	5,888,593
13	Transfers from Account 216.1, Unappropriated Undistributed Subsidiary			
14	Balance-End of Period (Total of lines 1, 4, 5, 6, 8, 10, 12, and 13)		22,347,960	18,735,435
15	APPROPRIATED RETAINED EARNINGS (Account 215)			
16	TOTAL Appropriated Retained Earnings (Account 215) (footnote details)			
17	APPROPRIATED RETAINED EARNINGS-AMORTIZATION RESERVE, FEDERAL (Account 215.1)			
18	TOTAL Appropriated Retained Earnings-Amortization Reserve, Federal (Account 215.1)			
19	TOTAL Appropriated Retained Earnings (Accounts 215, 215.1) (Total of lines 16 and 17)			
20	TOTAL Retained Earnings (Accounts 215, 215.1, 216) (Total of lines 14 and 19)		22,347,960	18,735,435
21	UNAPPROPRIATED UNDISTRIBUTED SUBSIDIARY EARNINGS (Account 216.1)			
	Report only on an Annual Basis no Quarterly			
22	Balance-Beginning of Year (Debit or Credit)			
23	Equity in Earnings for Year (Credit) (Account 418.1)			
24	(Less) Dividends Received (Debit)			
25	Other Changes (Explain)			
26	Balance-End of Year		22,347,960	18,735,435

Name of Respondent Chattanooga Gas Company		This Report is: (1) ☒ An Original (2) ☐ A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report 2023
Statement of Cash Flows				
(1) Codes to be used:(a) Net Proceeds or Payments;(b)Bonds, debentures and other long-term debt; (c) Include commercial paper; and (d) Identify separately such items as investments, fixed assets, intangibles, etc. (2) Information about noncash investing and financing activities must be provided in the Notes to the Financial statements. Also provide a reconciliation between "Cash and Cash Equivalents at End of Period" with related amounts on the Balance Sheet. (3) Operating Activities - Other: Include gains and losses pertaining to operating activities only. Gains and losses pertaining to investing and financing activities should be reported in those activities. Show in the Notes to the Financials the amounts of interest paid (net of amount capitalized) and income taxes paid. (4) Investing Activities: Include at Other (line 25) net cash outflow to acquire other companies. Provide a reconciliation of assets acquired with liabilities assumed in the Notes to the Financial Statements. Do not include on this statement the dollar amount of leases capitalized per the USofA General Instruction 20; instead provide a reconciliation of the dollar amount of leases capitalized with the plant cost.				
Line No.	Description (See Instructions for explanations of codes) (a)	Current Year	Previous Year	
1	Net Cash Flow from Operating Activities			
2	Net Income (Line 78(c) on page 116)	9,890,293	8,012,219	
3	Noncash Charges (Credits) to Income:			
4	Depreciation and Depletion ⁽¹⁾	10,310,511	9,657,188	
5				
6	Deferred Income Taxes (Net) ⁽²⁾	1,138,034	817,806	
7	Investment Tax Credit Adjustments (Net)			
8	Net (Increase) Decrease in Receivables	6,077,841	(8,321,583)	
9	Net (Increase) Decrease in Inventory	10,415,361	(9,520,510)	
10	Net (Increase) Decrease in Allowances Inventory			
11	Net Increase (Decrease) in Payables and Accrued Expenses	(7,424,219)	9,333,090	
12	Net (Increase) Decrease in Other Regulatory Assets	206,678	352,851	
13	Net Increase (Decrease) in Other Regulatory Liabilities ⁽²⁾	3,528,203	-	
14	(Less) Allowance for Other Funds Used During Construction			
15	(Less) Undistributed Earnings from Subsidiary Companies			
16	Net Increase (Decrease) in Deferred Liabilities			
16.01	Net Increase (Decrease) in Customer Deposits	73,277	23,993	
16.02	Net Increase (Decrease) in Provision for Pension and Benefits ⁽³⁾	(856,561)	(758,226)	
16.03	Other: Prepayments	(5,662)	2,265,209	
16.04	Other: Miscellaneous Other Provisions	208,116	(2,028,669)	
17	Net Cash Provided by (Used in) Operating Activities			
18	(Total of Lines 2 thru 16.04)	33,561,872	9,833,368	
19				
20	Cash Flows from Investment Activities:			
21	Construction and Acquisition of Plant (including land):			
22	Gross Additions to Utility Plant (less nuclear fuel)			
22.01	Capital Expenditures	(38,610,546)	(39,358,889)	
22.02	Cost of Removal for Utility Plant	(1,137,297)	(1,652,670)	
22.03	Proceeds from Sale of Utility Plant	62,009	42,350	
23	Gross Additions to Nuclear Fuel			
24	Gross Additions to Common Utility Plant			
25	Gross Additions to Nonutility Plant			
26	(Less) Allowance for Other Funds Used During Construction			
27				
28	Cash Outflows for Plant (Total of lines 22 thru 27)	(39,685,834)	(40,969,209)	
29				
30	Acquisition of Other Noncurrent Assets (d)			
31	Proceeds from Disposal of Noncurrent Assets (d)			
32				
33	Investments in and Advances to Assoc. and Subsidiary Companies			
34	Contributions and Advances from Assoc. and Subsidiary Companies			
35	Disposition of Investments in (and Advances to)			
36	Associated and Subsidiary Companies			
37				
38	Purchase of Investment Securities (a)			
39	Proceeds from Sales of Investment Securities (a)			

(1) Excludes AGL Services Company allocated depreciation expense of \$392,200 for 2023 and \$597,212 for 2022.

(2) The change in regulatory tax liability is reflected as a component of deferred taxes rather than as a component of Other Regulatory Liabilities.

(3) For 2023, (\$856,561) is comprised of the change in Acct 228.3 - Accum. Prov. for Pensions and Benefits of (\$82,808) and Unrecovered Pension Benefit Asset of (\$773,753). For 2022, (\$758,226) is comprised of the change in Acct 228.3 - Accum. Prov. for Pensions and Benefits of \$185,292 and Unrecovered Pension Benefit Asset of (\$943,518).

Name of Respondent Chattanooga Gas Company		This Report is: (1) ☒ An Original (2) ☐ A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report 2023
Statement of Cash Flows (continued)				
Line No.	Description (See Instructions for explanation of codes) (a)	Current Year	Previous Year	
40	Loans Made or Purchased			
41	Collections on Loans			
42				
43	Net (Increase) Decrease in Receivables			
44	Net (Increase) Decrease in Inventory			
45	Net (Increase) Decrease in Allowances Held for Speculation			
46	Net Increase (Decrease) in Payables and Accrued Expenses			
47				
48	Net Cash Provided by (Used in) Investing Activities			
49	(Total of lines 28 thru 47)	(39,685,834)	(40,969,209)	
50				
51	Cash Flows from Financing Activities:			
52	Proceeds from Issuance of:			
53	Long-Term Debt (b)	6,867,378	17,096,383	
54	Preferred Stock			
55	Common Stock			
56	Equity Infusion from Parent.	4,561,459	17,506,033	
57	Net Increase in Short-term Debt (c)			
58	Advances from (Repayment to) Associated Companies	972,891	2,422,019	
59	Cash Provided by Outside Sources (Total of lines 53 thru 58)	12,401,729	37,024,435	
60				
61	Payments for Retirement of:			
62	Long-Term Debt (b)			
63	Preferred Stock			
64	Common Stock			
65				
66	Net Decrease in Short-Term Debt			
67				
68	Dividends on Preferred Stock			
69	Dividends on Common Stock	(6,277,767)	(5,888,594)	
70	Net Cash Provided by (Used in) Financing Activities			
71	(Total of lines 59 thru 69)	6,123,962	31,135,841	
72				
73	Net Increase (Decrease) in Cash and Cash Equivalents			
74	(Total of line 18, 49 and 71)	-	-	
75				
76	Cash and Cash Equivalents at Beginning of Period	-	-	
77				
78	Cash and Cash Equivalents at End of Period	-	-	

	2023	2022
Income Taxes Paid during Year	1,409,592	1,054,256
Interest Paid During Year	6,591,513	5,079,835

Name of Respondent Chattanooga Gas Company	This Report is: (1) ☒ An Original (2) ☐ A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report 2023
Notes to Financial Statements			
1. Provide important disclosures regarding the Balance Sheet, Statement of Income for the Year, Statement of Retained Earnings for the Year, and Statement of Cash Flow, or any account thereof. Classify the disclosures according to each financial statement, providing a subheading for each statement except where a disclosure is applicable to more than one statement. The disclosures must be on the same subject matters and in the same level of detail that would be required if the respondent issued general purpose financial statements to the public or shareholders. 2. Furnish details as to any significant contingent assets or liabilities existing at year end, and briefly explain any action initiated by the Internal Revenue Service involving possible assessment of additional income taxes of material amount, or a claim for refund of income taxes of a material amount initiated by the utility. Also, briefly explain any dividends in arrears on cumulative preferred stock. 3. Furnish details on the respondent's pension plans, post-retirement benefits other than pensions (PBOP) plans, and post-employment benefit plans as required by instruction no. 1 and, in addition, disclose for each individual plan the current year's cash contributions. Furnish details on the accounting for the plans and any changes in the method of accounting for them. Include details on the accounting for transition obligations or assets, gains or losses, the amounts deferred and the expected recovery periods. Also, disclose any current year's plan or trust curtailments, terminations, transfers, or reversions of assets. Entities that participate in multiemployer postretirement benefit plans (e.g. parent company sponsored pension plans) disclose in addition to the required disclosures for the consolidated plan, (1) the amount of cost recognized in the respondent's financial statements for each plan for the period presented, and (2) the basis for determining the respondent's share of the total plan costs. 4. Furnish details on the respondent's asset retirement obligations (ARO) as required by instruction no. 1 and, in addition, disclose the amounts recovered through rates to settle such obligations. Identify any mechanism or account in which recovered funds are being placed (i.e. trust funds, insurance policies, surety bonds). Furnish details on the accounting for the asset retirement obligations and any changes in the measurement or method of accounting for the obligations. Include details on the accounting for settlement of the obligations and any gains or losses expected or incurred on the settlement. 5. Provide a list of all environmental credits received during the reporting period. 6. Provide a summary of revenues and expenses for each tracked cost and special surcharge. 7. Where Account 189, Unamortized Loss on Reacquired Debt, and 257, Unamortized Gain on Reacquired Debt, are not used, give an explanation, providing the rate treatment given these item. See General Instruction 17 of the Uniform System of Accounts. 8. Explain concisely any retained earnings restrictions and state the amount of retained earnings affected by such restrictions. 9. Disclose details on any significant financial changes during the reporting year to the respondent or the respondent's consolidated group that directly affect the respondent's gas pipeline operations, including: sales, transfers or mergers of affiliates, investments in new partnerships, sales of gas pipeline facilities or the sale of ownership interests in the gas pipeline to limited partnerships, investments in related industries (i.e., production, gathering), major pipeline investments, acquisitions by the parent corporation(s), and distributions of capital. 10. Explain concisely unsettled rate proceedings where a contingency exists such that the company may need to refund a material amount to the utility's customers or that the utility may receive a material refund with respect to power or gas purchases. State for each year affected the gross revenues or costs to which the contingency relates and the tax effects and explain the major factors that affect the rights of the utility to retain such revenues or to recover amounts paid with respect to power and gas purchases. 11. Explain concisely significant amounts of any refunds made or received during the year resulting from settlement of any rate proceeding affecting revenues received or costs incurred for power or gas purchases, and summarize the adjustments made to balance sheet, income, and expense accounts. 12. Explain concisely only those significant changes in accounting methods made during the year which had an effect on net income, including the basis of allocations and apportionments from those used in the preceding year. Also give the approximate dollar effect of such changes. 13. For the 3Q disclosures, respondent must provide in the notes sufficient disclosures so as to make the interim information not misleading. Disclosures which would substantially duplicate the disclosures contained in the most recent FERC Annual Report may be omitted. 14. For the 3Q disclosures, the disclosures shall be provided where events subsequent to the end of the most recent year have occurred which have a material effect on the respondent. Respondent must include in the notes significant changes since the most recently completed year in such items as: accounting principles and practices; estimates inherent in the preparation of the financial statements; status of long-term contracts; capitalization including significant new borrowings or modifications of existing financing agreements; and changes resulting from business combinations or dispositions. However were material contingencies exist, the disclosure of such matters shall be provided even though a significant change since year end may not have occurred. 15. Finally, if the notes to the financial statements relating to the respondent appearing in the annual report to the stockholders are applicable and furnish the data required by the above instructions, such notes may be included herein.			
1. None. 2. None. 3. Refer to the Southern Company Gas 2023 Annual Report on Form 10-K that was filed with the Securities and Exchange Commission as part of The Southern Company combined Form 10-K on February 14, 2024 (Southern Company Gas 2023 Form 10-K). 4. None. 5. None. 6. In accordance with Rule 1220-4-7 of the TPUC the cost of gas incurred by Chattanooga Gas is recorded in the Deferred Gas Cost Account and recovered through the operation of the Purchase Gas Adjustment /Actual Cost Adjustment mechanism. As required by Rule 1220-4-7.03(2), each year the Company files with the TPUC an annual report reflecting the transactions in the Deferred Gas Cost Account for the twelve months ended June 30. This report is audited by the Staff of the TPUC. The report for the most recent reporting period ended June 30, 2023 was filed August 31, 2023. 7. Not applicable. 8. None. 9. None. 10. In 2021, the Tennessee Public Utilities Commission approved Chattanooga Gas' pipeline replacement program to replace approximately 73 miles of distribution main over a seven-year period. The estimated total cost of the program is \$118 million, which will be recovered through Chattanooga Gas' annual base rate review mechanism. 11. None. 12. None. 13. None. 14. None. 15. Refer to the Southern Company Gas 2023 Form 10-K.			

Name of Respondent Chattanooga Gas Company		This Report is: (1) ☒ An Original (2) ☐ A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report 2023
Summary of Utility Plant and Accumulated Provisions for Depreciation, Amortization and Depletion				
Line No.	Item (a)	Total Company For the Current Year (b)		
1	UTILITY PLANT			
2	In Service			
3	Plant in Service (Classified)	417,935,907		
4	Property Under Capital Leases (1)	820,100		
5	Plant Purchased or Sold			
6	Completed Construction not Classified	17,439,071		
7	Experimental Plant Unclassified			
8	TOTAL Utility Plant (Total of lines 3 thru 7)	436,195,078		
9	Leased to Others			
10	Held for Future Use			
11	Construction Work in Progress	34,540,466		
12	Acquisition Adjustments	11,474,784		
13	TOTAL Utility Plant (Total of lines 8 thru 12)	482,210,328		
14	Accumulated Provisions for Depreciation, Amortization, & Depletion	(159,791,182)		
15	Net Utility Plant (Total of lines 13 and 14)	322,419,146		
16	DETAIL OF ACCUMULATED PROVISIONS FOR DEPRECIATION, AMORTIZATION AND DEPLETION			
17	In Service:			
18	Depreciation	(154,431,117)		
19	Amortization and Depletion of Producing Natural Gas Land and Land Rights			
20	Amortization of Underground Storage Land and Land Rights			
21	Amortization of Other Utility Plant	(642,385)		
22	TOTAL In Service (Total of lines 18 thru 21)	(155,073,502)		
23	Leased to Others			
24	Depreciation			
25	Amortization and Depletion			
26	TOTAL Leased to Others (Total of lines 24 and 25)			
27	Held for Future Use			
28	Depreciation			
29	Amortization			
30	TOTAL Held for Future Use (Total of lines 28 and 29)			
31	Abandonment of Leases (Natural Gas)			
32	Amortization of Plant Acquisition Adjustment	(4,717,680)		
33	TOTAL Accum. Provisions (Should agree with line 14 above)(Total of lines 22, 26, 30, 31, and 32)	(159,791,182)		

Note (1) includes right-of-use assets that are included on page 208 – 209 are for the following categories: 390 Structure and Improvements - \$798,945 and 391 office equipment - \$21,155

Name of Respondent Chattanooga Gas Company		This Report is: (1) ☒ An Original (2) ☐ A Resubmission		Date of Report (Mo, Da, Yr)	Year of Report 2023
Summary of Utility Plant and Accumulated Provisions for Depreciation, Amortization and Depletion (continued)					
Line No.	Electric (c)	Gas (d)	Other (specify) (e)	Common (f)	
1					
2					
3		417,935,907			
4		820,100			
5					
6		17,439,071			
7					
8		436,195,078			
9					
10					
11		34,540,466			
12		11,474,784			
13		482,210,328			
14		(159,791,182)			
15		322,419,146			
16					
17					
18		(154,431,117)			
19					
20					
21		(642,385)			
22		(155,073,502)			
23					
24					
25					
26					
27					
28					
29					
30					
31					
32		(4,717,680)			
33		(159,791,182)			

Name of Respondent Chattanooga Gas Company		This Report is: (1) ☒ An Original (2) ☐ A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report 2023
Gas Plant in Service (Accounts 101, 102, 103, and 106)				
1. Report below the original cost of gas plant in service according to the prescribed accounts. 2. In addition to Account 101, Gas Plant in Service (Classified), this page and the next include Account 102, Gas Plant Purchased or Sold, Account 103, Experimental Gas Plant Unclassified, and Account 106, Completed Construction Not Classified-Gas. 3. Include in column (c) and (d), as appropriate corrections of additions and retirements for the current or preceding year. 4. Enclose in parenthesis credit adjustments of plant accounts to indicate the negative effect of such accounts. 5. Classify Account 106 according to prescribed accounts, on an estimated basis if necessary, and include the entries in column (c). Also to be included in column (c) are entries for reversals of tentative distributions of prior year reported in column (b). Likewise, if the respondent has a significant amount of plant retirements which have not been classified to primary accounts at the end of the year, include in column (d) a tentative distribution of such retirements, on an estimated basis, with appropriate contra entry to the account for accumulated depreciation provision. Include also in column (d) reversals of tentative distributions of prior year's unclassified retirements. Attach supplemental statement showing the account distributions of these tentative classifications in columns (c) and (d), including the reversals of the prior years tentative account distributions of these amounts. Careful observance of the above instructions				
Line No.	Account (a)	Balance at Beginning of Year (b)	Additions (c)	
1	INTANGIBLE PLANT			
2	301 Organization	12,563		
3	302 Franchises and Consents			
4	303 Miscellaneous Intangible Plant			
5	TOTAL Intangible Plant (Enter Total of lines 2 thru 4)	12,563		
6	PRODUCTION PLANT			
7	Natural Gas Production and Gathering Plant			
8	325.1 Producing Lands			
9	325.2 Producing Leaseholds			
10	325.3 Gas Rights			
11	325.4 Rights-of-Way			
12	325.5 Other Land and Land Rights			
13	326 Gas Well Structures			
14	327 Field Compressor Station Structures			
15	328 Field Measuring and Regulating Station Equipment			
16	329 Other Structures			
17	330 Producing Gas Wells-Well Construction			
18	331 Producing Gas Wells-Well Equipment			
19	332 Field Lines			
20	333 Field Compressor Station Equipment			
21	334 Field Measuring and Regulating Station Equipment			
22	335 Drilling and Cleaning Equipment			
23	336 Purification Equipment			
24	337 Other Equipment			
25	338 Unsuccessful Exploration and Development Costs			
26	339 Asset Retirement Costs for Natural Gas Production and			
27	TOTAL Production and Gathering Plant (Enter Total of lines 8 thru 25)			
28	PRODUCTS EXTRACTION PLANT			
29	340 Land and Land Rights			
30	341 Structures and Improvements			
31	342 Extraction and Refining Equipment			
32	343 Pipe Lines			
33	344 Extracted Products Storage Equipment			

Name of Respondent Chattanooga Gas Company		This Report is: (1) ☒ An Original (2) ☐ A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report 2023
Gas Plant in Service (Accounts 101, 102, 103, and 106) (continued)				
and the texts of Account 101 and 106 will avoid serious omissions of respondent's reported amount for plant actually in service at end of year. 6. Show in column (f) reclassifications or transfers within utility plant accounts. Include also in column (f) the additions or reductions of primary account classifications arising from distribution of amounts initially recorded in Account 102. In showing the clearance of Account 102, include in column (e) the amounts with respect to accumulated provision for depreciation, acquisition adjustments, etc., and show in column (f) only the offset to the debits or credits to primary account classifications. 7. For Account 399, state the nature and use of plant included in this account and if substantial in amount submit a supplementary statement showing subaccount classification of such plant conforming to the requirements of these pages. 8. For each amount comprising the reported balance and changes in Account 102, state the property purchased or sold, name of vendor or purchaser, and date of transaction. If proposed journal entries have been filed with the Commission as required by the Uniform System of Accounts, give date of such filing.				
Line No.	Retirements (d)	Adjustments (e)	Transfers (f)	Balance at End of Year (g)
1				
2				12,563
3				
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5				12,563
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Name of Respondent Chattanooga Gas Company		This Report is: (1) ☒ An Original (2) ☐ A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report 2023
Gas Plant in Service (Accounts 101, 102, 103, and 106) (continued)				
Line No.	Account (a)	Balance at Beginning of Year (b)	Additions (c)	
34	345 Compressor Equipment			
35	346 Gas Measuring and Regulating Equipment			
36	347 Other Equipment			
37	348 Asset Retirement Costs for Products Extraction Plant			
38	TOTAL Products Extraction Plant (Enter Total of lines 29 thru 37)			
39	TOTAL Natural Gas Production Plant (Enter Total of lines 27 and 38)			
40	Manufactured Gas Production Plant (Submit Supplementary			
41	TOTAL Production Plant (Enter Total of lines 39 and 40)			
42	NATURAL GAS STORAGE AND PROCESSING PLANT			
43	Underground Storage Plant			
44	350.1 Land			
45	350.2 Rights-of-Way			
46	351 Structures and Improvements			
47	352 Wells			
48	352.1 Storage Leaseholds and Rights			
49	352.2 Reservoirs			
50	352.3 Non-recoverable Natural Gas			
51	353 Lines			
52	354 Compressor Station Equipment			
53	355 Other Equipment			
54	356 Purification Equipment			
55	357 Other Equipment			
56	358 Asset Retirement Costs for Underground Storage Plant			
57	TOTAL Underground Storage Plant (Enter Total of lines 44 thru 56)			
58	Other Storage Plant			
59	360 Land and Land Rights	1,262,030		
60	361 Structures and Improvements	10,989,541	28,475	
61	362 Gas Holders	8,186,654		
62	363 Purification Equipment	775,879		
63	363.1 Liquefaction Equipment	6,387,143		
64	363.2 Vaporizing Equipment	2,361,662		
65	363.3 Compressor Equipment	5,282,873	871,908	
66	363.4 Measuring and Regulating Equipment	321,972	52,321	
67	363.5 Other Equipment	2,143,973		
68	363.6 Asset Retirement Costs for Other Storage Plant			
69	TOTAL Other Storage Plant (Enter Total of lines 58 thru 68)	37,711,727	952,704	
70	Base Load Liquefied Natural Gas, Terminaling and Processing Plant			
71	364.1 Land and Land Rights			
72	364.2 Structures and Improvements	1,585,633		
73	364.3 LNG Processing Terminal Equipment			
74	364.4 LNG Transportation Equipment			
75	364.5 Measuring and Regulating Equipment	1,211,162	279,520	
76	364.6 Compressor Station Equipment			
77	364.7 Communications Equipment			
78	364.8 Other Equipment	3,613,891	744,305	
79	364.9 Asset Retirement Costs for Base Load Liquefied Natural Gas			
80	TOTAL Base Load Liquefied Nat'l Gas, Terminaling and Processing Plant (Enter Total of lines 71 thru 79)	6,410,686	1,023,824	
	TOTAL	44,122,413	1,976,528	

Name of Respondent Chattanooga Gas Company		This Report is: (1) ☒ An Original (2) ☐ A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report 2023
Gas Plant in Service (Accounts 101, 102, 103, and 106) (continued)				
Line No.	Retirements (d)	Adjustments (e)	Transfers (f)	Balance at End of Year (g)
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58				
59				1,262,030
60				11,018,016
61				8,186,654
62				775,879
63				6,387,143
64				2,361,662
65				6,154,781
66				374,293
67				2,143,973
68				
69				38,664,431
70				
71				
72				1,585,633
73				
74				
75				1,490,682
76				
77				
78				4,358,196
79				
80				7,434,511
				46,098,942

Name of Respondent Chattanooga Gas Company		This Report is: (1) ☒ An Original (2) ☐ A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report 2023
Gas Plant in Service (Accounts 101, 102, 103, and 106) (continued)				
Line No.	Account (a)	Balance at Beginning of Year (b)	Additions (c)	
81	TOTAL Nat'l Gas Storage and Processing Plant (Total of lines 57, 69 and 80)	44,122,413	1,976,528	
82	TRANSMISSION PLAN			
83	365.1 Land and Land Rights			
84	365.2 Rights-of-Way			
85	366 Structures and Improvements			
86	367 Mains	3,633,989	8,193,780	
87	368 Compressor Station Equipment			
88	369 Measuring and Regulating Station Equipment			
89	370 Communication Equipment			
90	371 Other Equipment			
91	372 Asset Retirement Costs for Transmission Plant			
92	TOTAL Transmission Plant (Enter Totals of lines 83 thru 91)	3,633,989	8,193,780	
93	DISTRIBUTION PLANT			
94	374 Land and Land Rights	2,044,196	(1)	
95	375 Structures and Improvements	1,163,000	571,885	
96	376 Mains	223,387,633	16,746,236	
97	377 Compressor Station Equipment			
98	378 Measuring and Regulating Station Equipment-General	3,431,792	324,403	
99	379 Measuring and Regulating Station Equipment-City Gate	3,339,666	47,659	
100	380 Services	73,397,333	6,764,246	
101	381 Meters	21,389,005	445,823	
102	382 Meter Installations	4,043,764	81,412	
103	383 House Regulators	5,449,595	41,795	
104	384 House Regulator Installations	632,183	197,058	
105	385 Industrial Measuring and Regulating Station Equipment	138,553		
106	386 Other Property on Customers' Premises	16,919		
107	387 Other Equipment	533,513		
108	388 Asset Retirement Costs for Distribution Plant			
109	TOTAL Distribution Plant (Enter Total of lines 94 thru 108)	338,967,152	25,220,516	
110	GENERAL PLANT			
111	389 Land and Land Rights	110,344	1	
112	390 Structures and Improvements	1,026,092	16,274	
113	391 Office Furniture and Equipment	8,764,216	736,604	
114	392 Transportation Equipment	3,625,841	589,180	
115	393 Stores Equipment	2,091,275		
116	394 Tools, Shop, and Garage Equipment	593,779	261,654	
117	395 Laboratory Equipment			
118	396 Power Operated Equipment	675,464		
119	397 Communication Equipment	305,424		
120	398 Miscellaneous Equipment	244,138		
121	Subtotal (Enter Total of lines 111 thru 120)	17,436,573	1,603,713	
122	399 Other Tangible Property			
123	399.1 Asset Retirement Costs for General Plant			
124	TOTAL General Plant (Enter Total of lines 121, 122 and 123)	17,436,573	1,603,713	
125	TOTAL (Accounts 101 and 106)	404,172,690	36,994,537	
126	Gas Plant Purchased (See Instruction 8)			
127	(Less) Gas Plant Sold (See Instruction 8)			
128	Experimental Gas Plant Unclassified			
129	TOTAL Gas Plant In Service (Enter Total of lines 125 thru 128)	404,172,690	36,994,537	

Name of Respondent Chattanooga Gas Company		This Report is: (1) ☒ An Original (2) ☐ A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report 2023
Gas Plant in Service (Accounts 101, 102, 103, and 106) (continued)				
Line No.	Retirements (d)	Adjustments (e)	Transfers (f)	Balance at End of Year (g)
81				46,098,942
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86				11,827,769
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90				
91				
92				11,827,769
93				
94				2,044,195
95				1,734,885
96	(1,746,514)			238,387,355
97				
98				3,756,195
99				3,387,325
100	(2,357,403)			77,804,176
101	(299,502)			21,535,326
102	(9,396)			4,115,780
103	(9,241)			5,482,149
104				829,241
105				138,553
106				16,919
107				533,513
108				
109	(4,422,056)			359,765,612
110				
111				110,345
112			(29,169)	1,013,197
113	(160,996)		8,227	9,348,051
114	(319,058)		20,942	3,916,905
115				2,091,275
116	(13,985)			841,448
117				
118				675,464
119	(17,947)			287,477
120	(38,108)			206,030
121	(550,094)			18,490,192
122				
123				
124	(550,094)			18,490,192
125	(4,972,150)			436,195,078
126				
127				
128				
129	(4,972,150)			436,195,078

Name of Respondent Chattanooga Gas Company		This Report is: (1) ☒ An Original (2) ☐ A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report 2023
Gas Property and Capacity Leased from Others				
1. Report below the information called for concerning gas property and capacity leased from others for gas operations. 2. For all leases in which the average annual lease payment over the initial term of the lease exceeds \$500,000, describe in column (c), if applicable: the property or capacity leased. Designate associated companies with an asterisk in column (b).				
Line No.	Name of Lessor (a)	* (b)	Description of Lease (c)	Lease Payments for Current Year (d)
1	Xerox		Copiers and Printers	4,437
2	Dillard Partnership		Chattanooga Service Center	169,369
3	David Conley		Cleveland Service Center	4,290
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45	Total			178,096

Name of Respondent Chattanooga Gas Company		This Report is: (1) ☒ An Original (2) ☐ A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report 2023
Construction Work in Progress-Gas (Account 107)				
1. Report below descriptions and balances at end of year of projects in process of construction (Account 107). 2. Show items relating to "research, development, and demonstration" projects last, under a caption Research, Development, and Demonstration (see Account 107 of the Uniform System of Accounts). 3. Minor projects (less than \$1,000,000) may be grouped.				
Line No.	Description of Project (a)	Construction Work in Progress-Gas (Account 107) (b)	Estimated Additional Cost of Project (c)	
1	Support Projects	14,304,465		
2	Gas Operations	7,477,102		
3	Renewals	4,001,163		
4	Strategic Projects	3,272,136		
5	Department Of Transportation	1,790,683		
6	Pipeline Replacement Program	1,506,861		
7	New Business	1,417,628		
8	Minor Projects	770,428		
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45	Total	34,540,466		

Name of Respondent Chattanooga Gas Company	This Report is: (1) ☒ An Original (2) ☐ A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report 2023
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General Description of Construction Overhead Procedure

1. For each construction overhead explain: (a) the nature and extent of work, etc., the overhead charges are intended to cover, (b) the general procedure for determining the amount capitalized, (c) the method of distribution to construction jobs, (d) whether different rates are applied to different types of construction, (e) basis of differentiation in rates for different types of construction, and (f) whether the overhead is directly or indirectly assigned.

2. Show below the computation of allowance for funds used during construction rates, in accordance with the provisions of Gas Plant Instructions 3 (17) of the Uniform System of Accounts.

3. Where a net-of-tax rate for borrowed funds is used, show the appropriate tax effect adjustment to the computations below in a manner that clearly indicates the amount of reduction in the gross rate for tax effects.

1. (a) Capitalized overheads include Administrative and General Salaries, Office Supplies and Expenses, Employee Pensions and Benefits.

(b) (1) Administrative and General Salaries and Office Supplies and Expenses are capitalized on the basis of the ratio of construction payroll to total company payroll excluding Administrative and General Salaries, for twelve months ended 12/31/2023

$E = F \times G$.

Where:

E = Monthly A & G Salaries and Supplies Capitalized*

F = Current month actual A & G Salaries and Supplies

G = A & G Capitalization Ratio

*E is allocated to Construction Work In Progress on the basis of the percentage calculated by dividing the current month's total amount to be capitalized by the current month's total charges to construction. E is distributed to all projects having charges for the current month at a uniform percentage.

(2) Employee Pensions and Benefits are capitalized monthly, using the following formula, and data for the twelve months ended 12/31/2023

$A = (B/C \times D)$

Where:

A = Monthly Employee Pensions and Benefits Capitalized

B = Employee Pensions and Benefits Expense

C = Total Company Payroll

D = Current Month Construction Payroll (including Administrative and General Salaries Capitalized)

(3) Engineering Costs--a predetermined percentage of expense for certain engineering departments.

(c) The amounts computed under (b)(2) are distributed to Construction Work in Progress on the basis of a percentage calculated by dividing the amount to be capitalized by the current month payroll charges to construction. Engineering Costs are allocated to projects based on the percentage of each projects's expenditure to total

(d) A&G Salaries, Office Supplies & Expenses, and Employee Benefits are distributed to all jobs having payroll changes for the current month at a uniform percentage. Engineering costs are allocated based on the percentage of capital expenditure for each project to total.

(e) No differentiation for A&G Salaries, Office Supplies & Expenses, and Employee Benefits and Pensions. Engineering costs are allocated to mandatory, new business, and support projects.

(f) Indirectly assigned.

2. The annual rate used for capitalizing the allowance for funds used during construction was 7.11 percent determined on the basis of the approximate cost of capital employed to finance the construction program. AFUDC is calculated on all eligible charges based on the eligible project types and activities. AFUDC eligible projects do not have requirements for minimum dollar amount or time to complete; therefore, AFUDC is calculated on all eligible charges beginning on the first month incurred until the month that the charges are cleared from the project by entering and closing a completion report in the Project Costing system. The AFUDC rate is equal to the authorized cost of capital in effect during the year. The calculation is as follows:

(a) $((\text{Current Monthly Expenditures} \times .0711/12) / 2) + ((\text{Cumulative Expenditures} \times .0711/12))$

3. Not applicable.

Name of Respondent Chattanooga Gas Company		This Report is: (1) ☒ An Original (2) ☐ A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report 2023
General Description of Construction Overhead Procedure (continued)				
COMPUTATION OF ALLOWANCE FOR FUNDS USED DURING CONSTRUCTION RATES				
1. For line (5), column (d) below, enter the rate granted in the last rate proceeding. If not available, use the average rate earned during the preceding 3 years.				
2. Identify, in a footnote, the specific entity used as the source for the capital structure figures.				
3. Indicate, in a footnote, if the reported rate of return is one that has been approved in a rate case, black-box settlement rate, or an actual three-year average rate.				
1. Components of Formula (Derived from actual book balances and actual cost rates):				
Line No.	Title (a)	Amount (b)	Capitalization Ration (percent) (c)	Cost Rate Percentage
(1)	Average Short-Term Debt	S	6.30%	
(2)	Short-Term Interest			3.01%
(3)	Long-Term Debt	D	44.47%	4.73%
(4)	Preferred Stock	P		
(5)	Common Equity	C	49.23%	9.80%
(6)	Total Capitalization		100.00%	
(7)	Average Construction Work In Progress Balance	W		
2. Gross Rate for Borrowed Funds $s(S/W) + d[(D/(D+P+C)) (1-(S/W))]$				
3. Rate for Other Funds $[1-(S/W)] [p(P/(D+P+C)) + c(C/(D+P+C))]$				
4. Weighted Average Rate Actually Used for the Year:				
a. Rate for Borrowed Funds - 2.57%				
b. Rate for Other Funds - 4.71%				

Name of Respondent Chattanooga Gas Company		This Report is: (1) ☒ An Original (2) ☐ A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report 2023	
Accumulated Provision for Depreciation of Gas Utility Plant (Account 108)					
1. Explain in a footnote any important adjustments during year. 2. Explain in a footnote any difference between the amount for book cost of plant retired, line 10, column (c), and that reported for gas plant in service, page 204-209, column (d), excluding retirements of nondepreciable property. 3. The provisions of Account 108 in the Uniform System of Accounts require that retirements of depreciable plant be recorded when such plant is removed from service. If the respondent has a significant amount of plant retired at year end which has not been recorded and/or classified to the various reserve functional classifications, make preliminary closing entries to tentatively functionalize the book cost of the plant retired. In addition, include all costs included in retirement work in progress at year end in the appropriate functional classifications. 4. Show separately interest credits under a sinking fund or similar method of depreciation accounting. 5. At lines 7 and 14, add rows as necessary to report all data. Additional rows should be numbered in sequence, e.g., 7.01, 7.02, etc.					
Line No.	Item (a)	Total (c+d+e) (b)	Gas Plant in Service (c)	Gas Plant Held for Future Use (d)	Gas Plant Leased to Others (e)
	Section A. BALANCES AND CHANGES DURING YEAR				
1	Balance Beginning of Year	155,355,290	155,355,290		
2	Depreciation Provisions for Year, Charged to				
3	(403) Depreciation Expense (1)	10,309,477	10,309,477		
4	(403) Depreciation Expense for Asset Retirement Costs				
5	(413) Expense of Gas Plant Leased to Others				
6	Transportation Expenses - Clearing				
7	Other Clearing Accounts				
8	Other Clearing (Specify) (footnote details): (2)	1,033	1,033		
9					
10	TOTAL Deprec. Prov. for Year (Total of lines 3 thru 8)	10,310,510	10,310,510		
11	Net Charges for Plant Retired:				
12	Book Cost of Plant Retired	(4,972,150)	(4,972,150)		
13	Cost of Removal	(1,137,297)	(1,137,297)		
14	Salvage (Credit)	62,009	62,009		
15	TOTAL Net Chrgs for Plant Ret. (Total of lines 12 thru 14)	(6,047,438)	(6,047,438)		
16	Other Debit or Credit Items (Describe) (footnote details):(3)	172,820	172,820		
17	Transfers and Adjustments				
18	Book Cost of Asset Retirement Costs				
19	Balance End of Year (Total of lines 1,10,15,16 and 18)	159,791,182	159,791,182		
	Section B. BALANCES AT END OF YEAR ACCORDING TO FUNCTIONAL CLASSIFICATIONS				
21	Productions-Manufactured Gas				
22	Production and Gathering-Natural Gas				
23	Products Extraction-Natural Gas				
24	Underground Gas Storage				
25	Other Storage Plant	19,927,571	19,927,571		
26	Base Load LNG Terminating and Processing Plant				
27	Transmission	180,054	180,054		
28	Distribution	126,650,354	126,650,354		
29	General (4)	13,033,203	13,033,203		
30	TOTAL (Total of lines 21 thru 29)	159,791,182	159,791,182		

(1) Excludes \$392,200 of expense allocation retained in AGL Services Company reserve balance

(2) Related to topside depreciation recorded to GL

(3) Relates to change in right-of-use assets amortization

(4) Includes acquisition adjustment reserves of \$4,717,680

Name of Respondent Chattanooga Gas Company		This Report is: (1) ☒ An Original (2) ☐ A Resubmission		Date of Report (Mo, Da, Yr)		Year of Report 2023			
Gas Stored (Accounts 117.1, 117.2, 117.3, 117.4, 164.1, 164.2, and 164.3)									
1. If during the year adjustments were made to the stored gas inventory reported in columns (d), (f), (g), and (h) (such as to correct cumulative inaccuracies of gas measurements), explain in a footnote the reason for the adjustments, the Dth and dollar amount of adjustment, and account charged or credited. 2. Report in column (e) all encroachments during the year upon the volumes designated as base gas, column (b), and system balancing gas, column (c), and gas property recordable in the plant accounts. 3. State in a footnote the basis of segregation of inventory between current and noncurrent portions. Also, state in a footnote the method used to report storage (i.e., fixed asset method or inventory method).									
Line No.	Description (a)	(Account 117.1) (b)	(Account 117.2) (c)	Noncurrent (Account 117.3) (d)	(Account 117.4) (e)	Current (Account 164.1) (f)	LNG (Account 164.2) (g)	LNG (Account 164.3) (h)	Total (i)
1	Balance at Beginning of Year					17,259,778	6,393,745		23,653,523
2	Gas Delivered to Storage					6,204,843	841,913		7,046,756
3	Gas Withdrawn from					15,473,981	1,389,877		16,863,858
4	Other Debits and Credits					(603,211)			(603,211)
5	Balance at End of Year					7,387,429	5,845,781		13,233,210
6	Dth					2,484,968	1,126,136		3,611,104
7	Amount Per Dth					2.97	5.19		3.66

1. No adjustments.
2. Not applicable.
3. Inventories are stated at weighted average cost. All gas stored is classified as a current asset.

Name of Respondent Chattanooga Gas Company		This Report is: (1) ☒ An Original (2) ☐ A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report 2023
Prepayments (Acct 165), Extraordinary Property Losses (Acct 182.1), Unrecovered Plant and Regulatory Study Costs (Acct 182.2)				
PREPAYMENTS (ACCOUNT 165)				
1. Report below the particulars (details) on each prepayment.				
Line No.	Nature of Payment (a)			Balance at End of Year (in dollars) (b)
1	Honeywell			12,075
2	TGA Membership			7,535
3	Other			868
4				
6				
7				
8	TOTAL			20,478

Name of Respondent Chattanooga Gas Company		This Report is: (1) ☒ An Original (2) ☐ A Resubmission		Date of Report (Mo, Da, Yr)		Year of Report 2023	
Other Regulatory Assets (Account 182.3)							
1. Report below the details called for concerning other regulatory assets which are created through the ratemaking actions of regulatory agencies (and not includable in other accounts). 2. For regulatory assets being amortized, show period of amortization in column (a). 3. Minor items (5% of the Balance at End of Year for Account 182.3 or amounts less than \$250,000, whichever is less) may be grouped by classes. 4. Report separately any "Deferred Regulatory Commission Expenses" that are also reported on pages 350-351, Regulatory Commission Expenses. 5. Provide in a footnote, for each line item, the regulatory citation where authorization for the regulatory asset has been granted (e.g. Commission Order, state commission order, court decision).							
				Written Off During Year			
Line No.	Description and Purpose of Other Regulatory Assets (a)	Balance at Beginning Current Year (b)	Debits (c)	Account Charged (d)	Amount Recovered (e)	Amount Deemed Unrecoverable (f)	Balance at End of Current Year (g)
1	Rate Case Expense	267,427		928	267,427		-
2	Vacation Reg Asset	269,659	328,836	242	268,087		330,408
3							
4							
5							
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40	Total	537,086	328,836		535,514		330,408

Name of Respondent Chattanooga Gas Company		This Report is: (1) ☒ An Original (2) ☐ A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report 2023
Accumulated Deferred Income Taxes (Account 190)				
1. Report the information called for below concerning the respondent's accounting for deferred income taxes. 2. At Other (Specify), include deferrals relating to other income and deductions. 3. Provide in a footnote a summary of the type and amount of deferred income taxes reported in the beginning-of-year and end-of-year balances for deferred income taxes that the respondent estimates could be included in the development of jurisdictional recourse rates.				
Line No.	Account Subdivisions (a)	Balance at Beginning of Year (b)	Changes During Year Amounts Debited to Account 410.1 (c)	Changes During Year Amounts Credited to Account 411.1 (d)
1	Account 190			
2	Electric			
3	Gas	2,445,380	71,232	
4				
5	Total (Total of lines 2 thru 4)	2,445,380	71,232	
6				
7	TOTAL Account 190 (Total of lines 5 thru 6)	2,445,380	71,232	
8	Classification of TOTAL			
9	Federal Income Tax			
10	State Income Tax	2,445,380	71,232	
11	Local Income Tax			

Name of Respondent Chattanooga Gas Company			This Report is: (1) ☒ An Original (2) ☐ A Resubmission		Date of Report (Mo, Da, Yr)	Year of Report 2023	
Accumulated Deferred Income Taxes (Account 190) (continued)							
Line No.	Changes During Year Amounts Debited to Account 410.2 (e)	Changes During Year Amounts Credited to Account 411.2 (f)	Adjustments Debits Account No. (g)	Adjustments Debits Amount (h)	Adjustments Credits Account No. (i)	Adjustments Credits Amount (j)	Balance at End of Year (k)
1							
2							
3			283 219	50,294	OCI 283 219		2,424,442
4							
5			283 219	50,294	OCI 283 219		2,424,442
6							
7			283 219	50,294	OCI 283 219		2,424,442
8							
9							
10			283 219	50,294	OCI 283 219		2,424,442
11							

Adjustment	Debits	Credits	Account
State OCI	50,294		OCI (219)
Fed OCI			283
Total	50,294		

Name of Respondent Chattanooga Gas Company		This Report is: (1) ☒ An Original (2) ☐ A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report 2023
Capital Stock (Accounts 201 and 204)				
1. Report below the details called for concerning common and preferred stock at end of year, distinguishing separate series of any general class. Show separate totals for common and preferred stock. 2. Entries in column (b) should represent the number of shares authorized by the articles of incorporation as amended to end of year. 3. Give details concerning shares of any class and series of stock authorized to be issued by a regulatory commission which have not yet been issued.				
Line No.	Class and Series of Stock and Name of Stock Exchange (a)	Number of Shares Authorized by Charter (b)	Par or Stated Value per Share (c)	Call Price at End of Year (d)
1				
2	Common Stock	1,000,000	1.00	
3				
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Name of Respondent Chattanooga Gas Company		This Report is: (1) ☒ An Original (2) ☐ A Resubmission		Date of Report (Mo, Da, Yr)	Year of Report 2023	
Capital Stock (Accounts 201 and 204)						
4. The identification of each class of preferred stock should show the dividend rate and whether the dividends are cumulative or noncumulative. 5. State in a footnote if any capital stock that has been nominally issued is nominally outstanding at end of year. 6. Give particulars (details) in column (a) of any nominally issued capital stock, reacquired stock, or stock in sinking and other funds which is pledged, stating name of pledgee and purpose of pledge.						
Line No.	Outstanding per Bal. Sheet (total amt outstanding without reduction for amts held by respondent) Shares (e)	Outstanding per Bal. Sheet Amount (f)	Held by Respondent As Reacquired Stock (Acct 217) Shares (g)	Held by Respondent As Reacquired Stock (Acct 217) Cost (h)	Held by Respondent In Sinking and Other Funds Shares (i)	Held by Respondent In Sinking and Other Funds Amount (j)
1						
2	10,000	10,000	2,363,278			
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Name of Respondent Chattanooga Gas Company		This Report is: (1) ☒ An Original (2) ☐ A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report 2023
Capital Stock: Subscribed, Liability for Conversion, Premium on, and Installments Recieved on (Accts 202, 203, 205, 206, 207, and 212)				
1. Show for each of the above accounts the amounts applying to each class and series of capital stock. 2. For Account 202, Common Stock Subscribed, and Account 205, Preferred Stock Subscribed, show the subscription price and the balance due on each class at the end of year. 3. Describe in a footnote the agreement and transactions under which a conversion liability existed under Account 203, Common Stock Liability for Conversion, or Account 206, Preferred Stock Liability for Conversion, at the end of year. 4. For Premium on Account 207, Capital Stock, designate with an asterisk in column (b), any amounts representing the excess of consideration received over stated values of stocks without par value.				
Line No.	Name of Account and Description of Item (a)	* (b)	Number of Shares (c)	Amount (d)
1				
2	Premium on Common Stock		10,000	124,891,067
3				
4				
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40	Total		10,000	124,891,067

Name of Respondent Chattanooga Gas Company		This Report is: (1) ☒ An Original (2) ☐ A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report 2023
Other Paid-In Capital (Accounts 208-211)				
1. Report below the balance at the end of the year and the information specified below for the respective other paid-in capital accounts. Provide a subheading for each account and show a total for the account, as well as a total of all accounts for reconciliation with the balance sheet, page 112. Explain changes made in any account during the year and give the accounting entries effecting such change. (a) Donations Received from Stockholders (Account 208) - State amount and briefly explain the origin and purpose of each donation. (b) Reduction in Par or Stated Value of Capital Stock (Account 209) - State amount and briefly explain the capital changes that gave rise to amounts reported under this caption including identification with the class and series of stock to which related. (c) Gain or Resale or Cancellation of Reacquired Capital Stock (Account 210) - Report balance at beginning of year, credits, debits, and balance at end of year with a designation of the nature of each credit and debit identified by the class and series of stock to which related. (d) Miscellaneous Paid-In Capital (Account 211) - Classify amounts included in this account according to captions that, together with brief explanations, disclose the general nature of the transactions that gave rise to the reported amounts.				
Line No.	Item (a)	Amount (b)		
1	<u>Miscellaneous Paid-In-Capital</u>			
2	Account 211:			
3	Balance Beginning of Year:	1,234,580		
4				
5	Debits:			
6				
7	Credits: Tax savings(*)	289,238		
8				
9				
10				
11				
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19				
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21				
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29				
30	Total	1,523,818		

(*) Reflects Chattanooga Gas portion of Southern Company's 2023 consolidated tax savings.

Name of Respondent Chattanooga Gas Company		This Report is: (1) ☒ An Original (2) ☐ A Resubmission		Date of Report (Mo, Da, Yr)	Year of Report 2023
Long-Term Debt (Accounts 221, 222, 223, and 224)					
1. Report by Balance Sheet Account the details concerning long-term debt included in Account 221, Bonds, 222, Reacquired Bonds, 223, Advances from Associated Companies, and 224, Other Long-Term Debt. 2. For bonds assumed by the respondent, include in column (a) the name of the issuing company as well as a description of the bonds. 3. For Advances from Associated Companies, report separately advances on notes and advances on open accounts. Designate demand notes as such. Include in column (a) names of associated companies from which advances were received. 4. For receivers' certificates, show in column (a) the name of the court and date of court order under which such certificates were issued.					
Line No.	Class and Series of Obligation and Name of Stock Exchange (a)	Nominal Date of Issue (b)	Date of Maturity (c)	Outstanding (Total amount outstanding without reduction for amts held by respondent) (d)	
1	Affiliate Promissory Note(*)	12/31/2008	12/30/2038	129,044,089	
2					
3					
4					
5					
6					
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8					
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11					
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24	(*) Note issued and adjusted periodically to attain target capitalization ratios consistent with capital structure authorized by				
25	Tennessee Regulatory Authority.				
26					
27					
28					
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30					
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32					
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39					
40	TOTAL			129,044,089	

Name of Respondent Chattanooga Gas Company		This Report is: (1) ☒ An Original (2) ☐ A Resubmission		Date of Report (Mo, Da, Yr)	Year of Report 2023
Long-Term Debt (Accounts 221, 222, 223, and 224)					
5. In a supplemental statement, give explanatory details for Accounts 223 and 224 of net changes during the year. With respect to long-term advances, show for each company: (a) principal advanced during year (b) interest added to principal amount, and (c) principal repaid during year. Give Commission authorization numbers and dates. 6. If the respondent has pledged any of its long-term debt securities, give particulars (details) in a footnote, including name of the pledgee and purpose of the pledge. 7. If the respondent has any long-term securities that have been nominally issued and are nominally outstanding at end of year, describe such securities in a footnote. 8. If interest expense was incurred during the year on any obligations retired or reacquired before end of year, include such interest expense in column (f). Explain in a footnote any difference between the total of column (f) and the total Account 427, Interest on Long-Term Debt and Account 430, Interest on Debt to Associated Companies. 9. Give details concerning any long-term debt authorized by a regulatory commission but not yet issued.					
Line No.	Interest for Year Rate (in %) (e)	Interest for Year Amount (f)	Held by Respondent Reacquired Bonds (Acct 222) (g)	Held by Respondent Sinking and Other Funds (h)	Redemption Price per \$100 at End of Year (i)
1	4.63%	5,529,514			
2					
3					
4					
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9					
10					
11					
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24	(*) Interest Rate as of December 31, 2023				
25					
26					
27					
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36					
37					
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39					
40		5,529,514			

Name of Respondent Chattanooga Gas Company	This Report is: (1) ☒ An Original (2) ☐ A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report 2023
Reconciliation of Reported Net Income with Taxable Income for Feder Income Taxes			
1. Report the reconciliation of reported net income for the year with taxable income used in computing Federal Income Tax accruals and show computation of such tax accruals. Include in the reconciliation, as far as practicable, the same detail as furnished on Schedule M-1 of the tax return for the year. Submit a reconciliation even though there is no taxable income for the year. Indicate clearly the nature of each reconciling amount. 2. If the utility is a member of a group that files consolidated Federal tax return, reconcile reported net income with taxable net income as if a separate return were to be filed, indicating, however, intercompany amounts to be eliminated in such a consolidated return. State names of group members, tax assigned to each group member, and basis of allocation, assignments, or sharing of the consolidated tax among the group members.			
Line No.	Details (a)	Amount (b)	
1	Net Income for the Year (Page 115)	9,890,293	
2	Reconciling Items for the Year		
3			
4	Taxable Income Not Reported on Books		
5			
6			
7			
8			
9	Deductions Recorded on Books Not Deducted for Return		
10			
11	Meals And Entertainment	13,372	
12	Club Dues	4,000	
13	Lobbying Expenses	25,000	
14	Fines and Penalties	350	
15	Medical Insurance Claims	10,323	
16	State Income Tax Deduction - CF	74,379	
17	Purchased Gas Adjustment	1,413,600	
18	Stock Options Granted	252,805	
19	Federal Income Tax Deferred	367,305	
20	State Income Tax Deferred	770,729	
21	Federal Income Tax	1,536,291	
22	State Income Tax	865	
23	Rate Case	267,427	
24			
25	Subtotal	4,736,446	
26			
27	Deductions on Return Not Charged Against Book Income		
28	Bad Debt Reserve	(226,861)	
29	Ad Valorem Tax Equalization	(491,554)	
30	Bonus Accrual	(10,642)	
31	Retiree Medical Benefits	(424,283)	
32	Pension	(432,278)	
33	Depreciation	(5,757,374)	
34	Subtotal	(7,342,992)	
35			
36	TOTAL		
37	Federal Tax Net Income	7,283,747	
38	State Taxes	(865)	
39	Federal Tax Net Income	7,282,882	
Show Computation of Tax:			
Tax @ 21%		1,529,405	
Prior Year Adjustments		6,886	
Total Current Federal Income Tax after NOL Reclass to Deferred Income Tax Expense		1,536,291	

Name of Respondent Chattanooga Gas Company		This Report is: (1) ☒ An Original (2) ☐ A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report 2023
Taxes Accrued, Prepaid and Charged During Year, Distribution of Taxes Charged (Show utility dept where applicable and acct charged)				
1. Give details of the combined prepaid and accrued tax accounts and show the total taxes charged to operations and other accounts during the year. Do not include gasoline and other sales taxes which have been charged to the accounts to which the taxed material was charged. If the actual or estimated amounts of such taxes are known, show the amounts in a footnote and designate whether estimated or actual amounts. 2. Include on this page, taxes paid during the year and charged direct to final accounts, (not charged to prepaid or accrued taxes). Enter the amounts in both columns (d) and (e). The balancing of this page is not affected by the inclusion of these taxes. 3. Include in column (d) taxes charged during the year, taxes charged to operations and other accounts through (a) accruals credited to taxes accrued, (b) amounts credited to the portion of prepaid taxes charged to current year, and (c) taxes paid and charged direct to operations or accounts other than accrued and prepaid tax accounts. 4. List the aggregate of each kind of tax in such manner that the total tax for each State and subdivision can readily be ascertained.				
		Balance at Beg. Of Year		
Line No.	Kind of Tax (See Instruction 5) (a)	Taxes Accrued (b) (236)	Prepaid Taxes (c)(165)	
1	Federal Income Tax	(359,554)		
2	State Income Tax	(419,826)		
3	Federal Withholding	45,439		
4	Taxes accrued - FICA (OASDI)	(21,306)		
5	Taxes accrued - FICA (MEDI)	15,041		
6	Taxes Accrued Other -SUI	(173)		
7	Taxes Accrued Other - Real & Personal Property	2,476,488		
8	Taxes Accrued Other - EMP ST	416		
9	Taxes Accrued Other - FUTA	(32)		
10	Franchise Tax	612,227		
11	Taxes Accrued Other & Gross Reciepts			
12	Sales and use tax	3,345		
13	Tax Accr-FICA			
14				
15	TOTAL	2,352,065		
DISTRIBUTION OF TAXES CHARGED (Show utility department where applicable and account charged.)				
Line No.	Kind of Tax	Gas (Account 408.1, 409.1) (j)	Other Utility Dept. (Account 408.1, 409.1) (k)	Other Income and Deductions (Account 408.2, 409.2) (l)
1	Federal Income Tax	1,491,720		44,571
2	State Income Tax	(13,890)		14,755
3	Unemployment - State	7,373		
4	Payroll	767,638		
5	Property Tax	2,504,632		
6	Unemployment - Federal	3,585		
7	Franchise Tax	105,800		
8	Taxes Accrued Other & Gross Reciepts	844,656		
9				
10				
11				
12				
13				
14				
15	TOTAL	5,711,514		59,326

0	This Report is: (1) ☒ An Original (2) ☐ A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report 2023		
Taxes Accrued, Prepaid and Charged During Year, Distribution of Taxes Charged (Show utility dept where applicable and acct charged) (continued)					
5. If any tax (exclude Federal and State income taxes) covers more than one year, show the required information separately for each tax year, identifying the year in column (a). 6. Enter all adjustments of the accrued and prepaid tax accounts in column (f) and explain each adjustment in a footnote. Designate debit adjustments by parentheses. 7. Do not include on this page entries with respect to deferred income taxes or taxes collected through payroll deductions or otherwise pending transmittal of such taxes to the taxing authority. 8. Show in columns (i) thru (p) how the taxes accounts were distributed. Show both the utility department and number of account charged. For taxes charged to utility plant, show the number of the appropriate balance sheet plant account or subaccount. 9. For any tax apportioned to more than one utility department or account, state in a footnote the basis (necessity) of apportioning such tax. 10. Items under \$250,000 may be grouped. 11. Report in column (q) the applicable effective state income tax rate.					
			Balance at End of Year		
Line No.	Taxes Charged During Year (d)	Taxes Paid During Year (e)	Adjustments (f)	Taxes Accrued (Account 236) (g)	Prepaid Taxes (Included in Acct 165) (h)
1	1,536,291	1,119,657		57,080	
2	865	289,935	115	(709,011)	
3			45,439	-	
4	315,244	315,269		(21,331)	
5	61,279	62,101		14,219	
6	7,373	403	7,156	(359)	
7	2,504,632	3,280,655	4,636	1,695,829	
8			(1,521)	1,937	
9	3,585	2,490	1,094	(31)	
10	105,800	495,700	102	222,225	
11	844,656		844,656	-	
12			2,000	1,345	
13	391,115		307,852	83,263	
14					
TOTAL	5,770,840	5,566,210	1,211,529	1,345,166	

DISTRIBUTION OF TAXES CHARGED (Show utility department where applicable and account charged.)				
Line No.	Extraordinary Items (Account 409.3) (m)	Other Utility Opn. Income (Account 408.1, 409.1) (n)	Adjustment to Ret. Earnings (Account 439) (o)	State/Local Income Tax Rate (q)
1				21.0%
2				6.5%
3				
4				
5				
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
TOTAL				

Name of Respondent Chattanooga Gas Company		This Report is: (1) ☒ An Original (2) ☐ A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report 2023
Miscellaneous Current and Accrued Liabilities (Account 242)				
1. Describe and report the amount of other current and accrued liabilities at the end of year. 2. Minor items (less than \$250,000) may be grouped under appropriate title.				
Line No.	Item (a)	Balance at End of Year (b)		
1	Misc Cur and Accrued Liabilities (MC&AL)	368,853		
2	MC&AL-PPP	461,652		
3	MC&AL-Payroll Net Pay	(62,338)		
4	MC&AL-ESP-CO Match After Tax-Make Up	(2,430)		
5	MC&AL-Accrued Vacation Account	319,843		
6	MC&AL-Imcr Commodity	1,349,461		
7	MC&AL-Payroll Accrual	358,934		
8	MC&AL-Wrnty Transactions Holding-CNG	25,182		
9	MC&AL-Franchise Requirements 1	829,710		
10				
11				
12				
13				
14				
15				
16				
17				
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41				
42				
43				
44				
45	Total	3,648,867		

Name of Respondent Chattanooga Gas Company		This Report is: (1) ☒ An Original (2) ☐ A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report 2023
Accumulated Deferred Income Taxes-Other Property (Account 282)				
1. Report the information called for below concerning the respondent's accounting for deferred income taxes relating to property not subject to accelerated amortization. 2. At Other (Specify), include deferrals relating to other income and deductions.				
Line No.	Account Subdivisions (a)	Balance at Beginning of Year (b)	Amounts Debited to Account 410.1 (c)	Amounts Credited to Account 411.1 (d)
1	Account 282			
2	Electric			
3	Gas	30,031,312	1,678,692	
4				
5	Total (Enter Total of lines 2 thru 4)	30,031,312	1,678,692	
6				
7	TOTAL Account 282 (Enter Total of lines 5 thru 6)	30,031,312	1,678,692	
8	Classification of TOTAL			
9	Federal Income Tax	27,251,161	978,262	
10	State Income Tax	7,435,310	700,430	
11	Regulatory Tax Reclass	(4,655,159)		
12	Local Income Tax			

	515,020	Federal Income Tax
Excess Deferred Amort. - Protected - Federal	463,242	EDIT Amortization
	978,262	
	700,430	State Income Tax
Excess Deferred Amort. - Protected - State		EDIT Amortization
	700,430	

0	Name of Respondent Chattanooga Gas Company		This Report is: (1) ☒ An Original (2) ☐ A Resubmission		Date of Report (Mo, Da, Yr)		Year of Report 2023	
Accumulated Deferred Income Taxes-Other Property (Account 282) (continued)								
3. Provide in a footnote a summary of the type and amount of deferred income taxes reported in the beginning-of-year and end-of-year balances for deferred income taxes that the respondent estimates could be included in the development of jurisdictional recourse rates.								
	Changes during Year Amounts		Adjustments Debits		Adjustments Credits			
Line No.	Debited to Account 410.2 (e)	Credited to Account 411.2 (f)	Acct. No. (g)	Amount (h)	Account No. (i)	Amount (j)	Balance at End of Year (k)	
1								
2								
3					254	182,891	31,892,895	
4								
5					254	182,891	31,892,895	
6								
7					254	182,891	31,892,895	
8								
9							28,229,423	
10							8,135,740	
11					254	182,891	(4,472,268)	
12								

	<u>Debits</u>	<u>Credits</u>
Change in and Amortization of Tax Gross-up		(182,891) 254
		<u>(182,891)</u>

Name of Respondent Chattanooga Gas Company		This Report is: (1) ☒ An Original (2) ☐ A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report 2023
Accumulated Deferred Income Taxes-Other (Account 283)				
1. Report the information called for below concerning the respondent's accounting for deferred income taxes relating to amounts recorded in Account 283. 2. At Other (Specify), include deferrals relating to other income and deductions.				
			Changes During Year Amounts	
Line No.	Account Subdivisions (a)	Balance at Beginning of Year (b)	Debited to Account 410.1 (c)	Credited to Account 411.1 (d)
1	Account 283			
2	Electric			
3	Gas	2,118,630		94,982
4				
5	Total (Total of lines 2 thru 4)	2,118,630		94,982
6				
7	TOTAL Account 283 (Total of lines 5 thru 6)	2,118,630		94,982
8	Classification of TOTAL			
9	Federal Income Tax	2,118,630		94,982
10	State Income Tax			
11	Local Income Tax			

Deferred FIT - Other per FERC IS
Excess Deferred Amort. - Unprotected
Excess Deferred Amort. - Pre-Tax Reform

Federal Income Tax (148,648)
EDIT Amortization 53,666
(94,982)

State Income Tax
EDIT Amortization

Name of Respondent Chattanooga Gas Company		This Report is: (1) ☒ An Original (2) ☐ A Resubmission		Date of Report (Mo, Da, Yr)	Year of Report 2023	
Accumulated Deferred Income Taxes-Other (Account 283) (continued)						
3. Provide in a footnote a summary of the type and amount of deferred income taxes reported in the beginning-of-year and end-of-year balances for deferred income taxes that the respondent estimates could be included in the development of jurisdictional recourse rates.						
	Changes During Year Amounts		Adjustments Debits		Adjustments Credits	
Line No.	Debited to Account 410.2 (e)	Credited to Account 411.2 (f)	Acct. No. (g)	Amount (h)	Acct. No. (i)	Amount (j)
1						
2						
3			254	151,924	202	
4						
5			254	151,924	202	
6						
7			254	151,924	202	
8						
9			254	151,924	202	
10						
11						

	Debit	Credits
Federal OCI	151,924	202 OCI
State Excess Deferred - Reclass between 190/283		202 OCI
	151,924	

Name of Respondent Chattanooga Gas Company		This Report is: (1) ☒ An Original (2) ☐ A Resubmission		Date of Report (Mo, Da, Yr)	Year of Report 2023	
Other Regulatory Liabilities (Account 254)						
1. Report below the details called for concerning other regulatory liabilities which are created through the ratemaking actions of regulatory agencies (and not includable in other amounts). 2. For regulatory liabilities being amortized, show period of amortization in column (a). 3. Minor items (5% of the Balance at End of Year for Account 254 or amounts less than \$250,000, whichever is less) may be grouped by classes. 4. Provide in a footnote, for each line item, the regulatory citation where the respondent was directed to refund the regulatory liability (e.g. Commission Order, state commission order, court decision).						
			Written off during Period			
Line No.	Description and Purpose of Other Regulatory Liabilities (a)	Balance at Beginning of Current Year (b)	Account Credited (c)	Amount Refunded (d)	Amount Deemed Non- Refundable (e)	Balance at End of Current Year (g)
1	Regulatory Tax Liability (a)(b)	17,811,983	254	699,801		17,112,182
2	Deferred Gas Costs		191		2,463,903	2,463,903
3						
4						
5						
6						
7						
8						
9						
10						
11						
12						
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16						
17						
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23						
24						
25						
26						
27						
28						
29						
30						
31	Total	17,811,983		699,801	2,463,903	19,576,085

(a) Excess deferred amortization - protected	627,147
Other Excess Deferred Adjustments include the 2017 remeasurement of deferred income taxes	72,654
Excess deferred income taxes - Protected @ 12/31/2023	15,677,325
Other EDITS not related to Tax Reform @ 12/31/2023	1,434,857

(b) In accordance with an order from the Tennessee Public Utility Commission, Chattanooga Gas is tracking as a regulatory liability the decreased federal income taxes resulting from the Tax Cuts and Jobs Act.

Name of Respondent Chattanooga Gas Company		This Report is: (1) ☒ An Original (2) ☐ A Resubmission		Date of Report (Mo, Da, Yr)	Year of Report 2023
Gas Operating Revenues					
1. Report below natural gas operating revenues for each prescribed account total. The amounts must be consistent with the detailed data on succeeding pages. 2. Revenues in columns (b) and (c) include transition costs from upstream pipelines. 3. Other Revenues in columns (f) and (g) include reservation charges received by the pipeline plus usage charges, less revenues reflected in columns (b) through (e). Include in columns (f) and (g) revenues for Accounts 480-495.					
Line No.	Title of Account (a)	Revenues for Transition Costs and Take-or-Pay		Revenues for GRI and ACA	
		Amount for Current Year (b)	Amount for Previous Year (c)	Amount for Current Year	Amount for Previous Year (e)
1	480 Residential Sales				
2	481 Commercial and Industrial Sales				
3	482 Other Sales to Public Authorities				
4	483 Sales for Resale				
5	484 Interdepartmental Sales				
6	485 Intracompany Transfers				
7	487 Forfeited Discounts				
8	488 Miscellaneous Service Revenues				
9	489.1 Revenues from Transportation of Gas of Others Through Gathering Facilities				
10	489.2 Revenues from Transportation of Gas of Others Through Transmission Facilities				
11	489.3 Revenues from Transportation of Gas of Others Through Distribution Facilities				
12	489.4 Revenues from Storing Gas of Others				
13	490 Sales of Prod. Ext. from Natural Gas				
14	491 Revenues from Natural Gas Proc. by Others				
15	492 Incidental Gasoline and Oil Sales				
16	493 Rent from Gas Property				
17	494 Interdepartmental Rents				
18	495 Other Gas Revenues				
19	Subtotal:				
20	496 (Less) Provision for Rate Refunds				
21	TOTAL:				

Name of Respondent Chattanooga Gas Company			This Report is: (1) ☒ An Original (2) ☐ A Resubmission		Date of Report (Mo, Da, Yr)	Year of Report 2023
Gas Operating Revenues						
4. If increases or decreases from previous year are not derived from previously reported figures, explain any inconsistencies in a footnote. 5. On Page 108, include information on major changes during the year, new service, and important rate increases or decreases. 6. Report the revenue from transportation services that are bundled with storage services as transportation service revenue.						
Line No.	Other Revenues		Total Operating Revenues		Dekatherm of Natural Gas	
	Amount for Current Year	Amount for Previous Year	Amount for Current Year (h)	Amount for Previous Year	Amount for Current Year (j)	Amount for Previous Year (k)
1	47,818,514	52,612,521	47,818,514	52,612,521	3,123,034	4,786,099
2	38,860,182	43,976,141	38,860,182	43,976,141	3,060,396	3,792,917
3						
4						
5						
6						
7	639,164	552,055	639,164	552,055		
8	304,061	327,387	304,061	327,387		
9						
10						
11	17,756,106	20,874,544	17,756,106	20,874,544	6,628,326	8,059,255
12						
13						
14						
15						
16						
17						
18	3,896,442	4,026,965	3,896,442	4,026,965		
19	109,274,469	122,369,613	109,274,469	122,369,613		
20						
21	109,274,469	122,369,613	109,274,469	122,369,613		

Name of Respondent Chattanooga Gas Company		This Report is: (1) ☒ An Original (2) ☐ A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report 2023
Other Gas Revenues (Account 495)				
Report below transactions of \$250,000 or more included in Account 495, Other Gas Revenues. Group all transactions below \$250,000 in one amount and provide the number of items.				
Line No.	Description of Transaction (a)	Amount (in dollars) (b)		
1	Revenue - Franchise Collected	3,896,442		
2				
3				
4				
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7				
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39				
	Total	3,896,442		

Name of Respondent Chattanooga Gas Company		This Report is: (1) ☒ An Original (2) ☐ A Resubmission		Date of Report (Mo, Da, Yr)	Year of Report 2023
Discounted Rate Services and Negotiated Rate Services					
1. In column b, report the revenues from discounted rate services. 2. In column c, report the volumes of discounted rate services. 3. In column d, report the revenues from negotiated rate services. 4. In column e, report the volumes of negotiated rate services.					
Line No.	Account (a)	Discounted Rate Services		Negotiated Rate Services	
		Revenue (b)	Volumes (c)	Revenue (d)	Volumes (e)
1	Other gas revenues			2,093,760	918,903
2					
3					
4					
5					
6					
7					
8					
9					
10					
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36					
37					
38					
39					
	Total			2,093,760	918,903

Name of Respondent Chattanooga Gas Company		This Report is: (1) ☒ An Original (2) ☐ A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report 2023
Gas Operation and Maintenance Expenses				
Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)	
1	1. PRODUCTION EXPENSES			
2	A. Manufactured Gas Production			
3	Manufactured Gas Production (Submit Supplemental Statement)			
4	B. Natural Gas Production			
5	B1. Natural Gas Production and Gathering			
6	Operation			
7	750 Operation Supervision and Engineering			
8	751 Production Maps and Records			
9	752 Gas Well Expenses			
10	753 Field Lines Expenses			
11	754 Field Compressor Station Expenses			
12	755 Field Compressor Station Fuel and Power			
13	756 Field Measuring and Regulating Station Expenses			
14	757 Purification Expenses			
15	758 Gas Well Royalties			
16	759 Other Expenses			
17	760 Rents			
18	TOTAL Operation (Total of lines 7 thru 17)			
19	Maintenance			
20	761 Maintenance Supervision and Engineering			
21	762 Maintenance of Structures and Improvements			
22	763 Maintenance of Producing Gas Wells			
23	764 Maintenance of Field Lines			
24	765 Maintenance of Field Compressor Station Equipment			
25	766 Maintenance of Field Measuring and Regulating Station Equipment			
26	767 Maintenance of Purification Equipment			
27	768 Maintenance of Drilling and Cleaning Equipment			
28	769 Maintenance of Other Equipment			
29	TOTAL Maintenance (Total of lines 20 thru 28)			
30	TOTAL Natural Gas Production and Gathering (Total of lines 18 and 29)			

Name of Respondent Chattanooga Gas Company		This Report is: (1) ☒ An Original (2) ☐ A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report 2023
Gas Operation and Maintenance Expenses(continued)				
Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)	
31	B2. Products Extraction			
32	Operation			
33	770 Operation Supervision and Engineering			
34	771 Operation Labor			
35	772 Gas Shrinkage			
36	773 Fuel			
37	774 Power			
38	775 Materials			
39	776 Operation Supplies and Expenses			
40	777 Gas Processed by Others			
41	778 Royalties on Products Extracted			
42	779 Marketing Expenses			
43	780 Products Purchased for Resale			
44	781 Variation in Products Inventory			
45	(Less) 782 Extracted Products Used by the Utility-Credit			
46	783 Rents			
47	TOTAL Operation (Total of lines 33 thru 46)			
48	Maintenance			
49	784 Maintenance Supervision and Engineering			
50	785 Maintenance of Structures and Improvements			
51	786 Maintenance of Extraction and Refining Equipment			
52	787 Maintenance of Pipe Lines			
53	788 Maintenance of Extracted Products Storage Equipment			
54	789 Maintenance of Compressor Equipment			
55	790 Maintenance of Gas Measuring and Regulating Equipment			
56	791 Maintenance of Other Equipment			
57	TOTAL Maintenance (Total of lines 49 thru 56)			
58	TOTAL Products Extraction (Total of lines 47 and 57)			

Name of Respondent Chattanooga Gas Company		This Report is: (1) ☒ An Original (2) ☐ A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report 2023
Gas Operation and Maintenance Expenses(continued)				
Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)	
59	C. Exploration and Development			
60	Operation			
61	795 Delay Rentals			
62	796 Nonproductive Well Drilling			
63	797 Abandoned Leases			
64	798 Other Exploration			
65	TOTAL Exploration and Development (Total of lines 61 thru 64)			
66	D. Other Gas Supply Expenses			
67	Operation			
68	800 Natural Gas Well Head Purchases			
69	800.1 Natural Gas Well Head Purchases, Intracompany Transfers			
70	801 Natural Gas Field Line Purchases			
71	802 Natural Gas Gasoline Plant Outlet Purchases			
72	803 Natural Gas Transmission Line Purchases			
73	804 Natural Gas City Gate Purchases	49,112,084	68,201,348	
74	804.1 Liquefied Natural Gas Purchases			
75	805 Other Gas Purchases			
76	(Less) 805.1 Purchases Gas Cost Adjustments			
77	TOTAL Purchased Gas (Total of lines 68 thru 76)	49,112,084	68,201,348	
78	806 Exchange Gas			
79	Purchased Gas Expenses			
80	807.1 Well Expense-Purchased Gas			
81	807.2 Operation of Purchased Gas Measuring Stations			
82	807.3 Maintenance of Purchased Gas Measuring Stations			
83	807.4 Purchased Gas Calculations Expenses			
84	807.5 Other Purchased Gas Expenses	29,473	26,313	
85	TOTAL Purchased Gas Expenses (Total of lines 80 thru 84)	29,473	26,313	

Name of Respondent Chattanooga Gas Company		This Report is: (1) ☒ An Original (2) ☐ A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report 2023
Gas Operation and Maintenance Expenses(continued)				
Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)	
86	808.1 Gas Withdrawn from Storage-Debit			
87	(Less) 808.2 Gas Delivered to Storage-Credit			
88	809.1 Withdrawals of Liquefied Natural Gas for Processing-Debit			
89	(Less) 809.2 Deliveries of Natural Gas for Processing-Credit			
90	Gas used in Utility Operation-Credit			
91	810 Gas Used for Compressor Station Fuel-Credit			
92	811 Gas Used for Products Extraction-Credit			
93	812 Gas Used for Other Utility Operations-Credit			
94	TOTAL Gas Used in Utility Operations-Credit (Total of lines 91 thru 93)			
95	813 Other Gas Supply Expenses			
96	TOTAL Other Gas Supply Exp. (Total of lines 77,78,85,86 thru 89,94,95)	49,141,557	68,227,661	
97	TOTAL Production Expenses (Total of lines 3, 30, 58, 65, and 96)	49,141,557	68,227,661	
98	2. NATURAL GAS STORAGE, TERMINALING AND PROCESSING EXPENSES			
99	A. Underground Storage Expenses			
100	Operation			
101	814 Operation Supervision and Engineering			
102	815 Maps and Records			
103	816 Wells Expenses	310		
104	817 Lines Expense			
105	818 Compressor Station Expenses		287	
106	819 Compressor Station Fuel and Power			
107	820 Measuring and Regulating Station Expenses			
108	821 Purification Expenses		46,921	
109	822 Exploration and Development			
110	823 Gas Losses			
111	824 Other Expenses			
112	825 Storage Well Royalties			
113	826 Rents			
114	TOTAL Operation (Total of lines of 101 thru 113)	310	47,208	

Name of Respondent Chattanooga Gas Company		This Report is: (1) ☒ An Original (2) ☐ A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report 2023
Gas Operation and Maintenance Expenses(continued)				
Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)	
115	Maintenance			
116	830 Maintenance Supervision and Engineering			
117	831 Maintenance of Structures and Improvements	155		
118	832 Maintenance of Reservoirs and Wells			
119	833 Maintenance of Lines			
120	834 Maintenance of Compressor Station Equipment			
121	835 Maintenance of Measuring and Regulating Station Equipment			
122	836 Maintenance of Purification Equipment			
123	837 Maintenance of Other Equipment			
124	TOTAL Maintenance (Total of lines 116 thru 123)	155	-	
125	TOTAL Underground Storage Expenses (Total of lines 114 and 124)	465	47,208	
126	B. Other Storage Expenses			
127	Operation			
128	840 Operation Supervision and Engineering			
129	841 Operation Labor and Expenses	873,139	316,742	
130	842 Rents			
131	842.1 Fuel			
132	842.2 Power			
133	842.3 Gas Losses			
134	TOTAL Operation (Total of lines 128 thru 133)	873,139	316,742	
135	Maintenance			
136	843.1 Maintenance Supervision and Engineering			
137	843.2 Maintenance of Structures			
138	843.3 Maintenance of Gas Holders	5,033		
139	843.4 Maintenance of Purification Equipment			
140	843.5 Maintenance of Liquefaction Equipment	1,253	130,731	
141	843.6 Maintenance of Vaporizing Equipment			
142	843.7 Maintenance of Compressor Equipment			
143	843.8 Maintenance of Measuring and Regulating Equipment			
144	843.9 Maintenance of Other Equipment			
145	TOTAL Maintenance (Total of lines 136 thru 144)	6,286	130,731	
146	TOTAL Other Storage Expenses (Total of lines 134 and 145)	879,425	447,473	

Name of Respondent Chattanooga Gas Company		This Report is: (1) ☒ An Original (2) ☐ A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report 2023
Gas Operation and Maintenance Expenses(continued)				
Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)	
147	C. Liquefied Natural Gas Terminaling and Processing Expenses			
148	Operation			
149	844.1 Operation Supervision and Engineering		289,137	
150	844.2 LNG Processing Terminal Labor and Expenses	270,419	283,275	
151	844.3 Liquefaction Processing Labor and Expenses	786	6,692	
152	844.4 Liquefaction Transportation Labor and Expenses			
153	844.5 Measuring and Regulating Labor and Expenses			
154	844.6 Compressor Station Labor and Expenses			
155	844.7 Communication System Expenses			
156	844.8 System Control and Load Dispatching			
157	845.1 Fuel			
158	845.2 Power			
159	845.3 Rents			
160	845.4 Demurrage Charges			
161	(less) 845.5 Wharfage Receipts-Credit			
162	845.6 Processing Liquefied or Vaporized Gas by Others			
163	846.1 Gas Losses			
164	846.2 Other Expenses			
165	TOTAL Operation (Total of lines 149 thru 164)	271,205	579,104	
166	Maintenance			
167	847.1 Maintenance Supervision and Engineering	143,288	86,731	
168	847.2 Maintenance of Structures and Improvements		26,839	
169	847.3 Maintenance of LNG Processing Terminal Equipment	147,998	529,065	
170	847.4 Maintenance of LNG Transportation Equipment			
171	847.5 Maintenance of Measuring and Regulating Equipment			
172	847.6 Maintenance of Compressor Station Equipment	35,509	74,916	
173	847.7 Maintenance of Communication Equipment			
174	847.8 Maintenance of Other Equipment	283,835	214,573	
175	TOTAL Maintenance (Total of lines 167 thru 174)	610,630	932,124	
176	TOTAL Liquefied Nat Gas Terminaling and Proc Exp (Total of lines 165 and 175)	881,835	1,511,228	
177	TOTAL Natural Gas Storage (Total of lines 125, 146, and 176)	1,761,725	2,005,909	

Name of Respondent Chattanooga Gas Company		This Report is: (1) ☒ An Original (2) ☐ A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report 2023
Gas Operation and Maintenance Expenses(continued)				
Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)	
178	3. TRANSMISSION EXPENSES			
179	Operation			
180	850 Operation Supervision and Engineering	25,248	5,222	
181	851 System Control and Load Dispatching			
182	852 Communication System Expenses			
183	853 Compressor Station Labor and Expenses			
184	854 Gas for Compressor Station Fuel			
185	855 Other Fuel and Power for Compressor Stations			
186	856 Mains Expenses			
187	857 Measuring and Regulating Station Expenses			
188	858 Transmission and Compression of Gas by Others			
189	859 Other Expenses			
190	860 Rents			
191	TOTAL Operation (Total of lines 180 thru 190)	25,248	5,222	
192	Maintenance			
193	861 Maintenance Supervision and Engineering			
194	862 Maintenance of Structures and Improvements			
195	863 Maintenance of Mains			
196	864 Maintenance of Compressor Station Equipment			
197	865 Maintenance of Measuring and Regulating Station Equipment			
198	866 Maintenance of Communication Equipment			
199	867 Maintenance of Other Equipment			
200	TOTAL Maintenance (Total of lines 193 thru 199)			
201	TOTAL Transmission Expenses (Total of lines 191 and 200)	25,248	5,222	
202	4. DISTRIBUTION EXPENSES			
203	Operation			
204	870 Operation Supervision and Engineering	531,724	439,598	
205	871 Distribution Load Dispatching	21,549	2,394	
206	872 Compressor Station Labor and Expenses			
207	873 Compressor Station Fuel and Power			

Name of Respondent Chattanooga Gas Company		This Report is: (1) ☒ An Original (2) ☐ A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report 2023
Gas Operation and Maintenance Expenses(continued)				
Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)	
208	874 Mains and Services Expenses	3,203,859	2,429,251	
209	875 Measuring and Regulating Station Expenses-General	228,449	114,962	
210	876 Measuring and Regulating Station Expenses-Industrial			
211	877 Measuring and Regulating Station Expenses-City Gas Check Station		90	
212	878 Meter and House Regulator Expenses	841,722	624,182	
213	879 Customer Installations Expenses	407,291	292,073	
214	880 Other Expenses	273,500	138,615	
215	881 Rents			
216	TOTAL Operation (Total of lines 204 thru 215)	5,508,094	4,041,165	
217	Maintenance			
218	885 Maintenance Supervision and Engineering	1,034	8	
219	886 Maintenance of Structures and Improvements			
220	887 Maintenance of Mains	823,264	735,686	
221	888 Maintenance of Compressor Station Equipment		4,473	
222	889 Maintenance of Measuring and Regulating Station Equipment-General	129,511	99,542	
223	890 Maintenance of Meas. and Reg. Station Equipment-Industrial			
224	891 Maintenance of Meas. and Reg. Station Equip-City Gate Check Station			
225	892 Maintenance of Services	339,324	328,028	
226	893 Maintenance of Meters and House Regulators	202,893	255,328	
227	894 Maintenance of Other Equipment		237	
228	TOTAL Maintenance (Total of lines 218 thru 227)	1,496,026	1,423,302	
229	TOTAL Distribution Expenses (Total of lines 216 and 228)	7,004,120	5,464,467	
230	5. CUSTOMER ACCOUNTS EXPENSES			
231	Operation			
232	901 Supervision	23,488	66	
233	902 Meter Reading Expenses	185,925	113,825	
234	903 Customer Records and Collection Expenses	85,620	41,980	

Name of Respondent Chattanooga Gas Company		This Report is: (1) ☒ An Original (2) ☐ A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report 2023
Gas Operation and Maintenance Expenses(continued)				
Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)	
235	904 Uncollectible Accounts	216,587	472,611	
236	905 Miscellaneous Customer Accounts Expenses	54,558	17,729	
237	TOTAL Customer Accounts Expenses (Total of lines 232 thru 236)	566,178	646,211	
238	6. CUSTOMER SERVICE AND INFORMATIONAL EXPENSES			
239	Operation			
240	907 Supervision	593,568	231,039	
241	908 Customer Assistance Expenses	467,863	143,792	
242	909 Informational and Instructional Expenses	8,383	15,604	
243	910 Miscellaneous Customer Service and Informational Expenses	179,875	144,623	
244	TOTAL Customer Service and Information Expenses (Total of lines 240 thru 243)	1,249,689	535,058	
245	7. SALES EXPENSES			
246	Operation			
247	911 Supervision			
248	912 Demonstrating and Selling Expenses	69,242	18,938	
249	913 Advertising Expenses	41,965	4,574	
250	916 Miscellaneous Sales Expenses	(15,546)	(14,014)	
251	TOTAL Sales Expenses (Total of lines 247 thru 250)	95,661	9,498	
252	8. ADMINISTRATIVE AND GENERAL EXPENSES			
253	Operation			
254	920 Administrative and General Salaries	4,757,588	6,105,256	
255	921 Office Supplies and Expenses	1,180,024	1,093,100	
256	(Less) 922 Administrative Expenses Transferred-Credit	(542,399)	(1,527,628)	
257	923 Outside Services Employed	3,858,385	4,200,278	
258	924 Property Insurance	240,535	322,361	
259	925 Injuries and Damages	67,341	74,085	
260	926 Employee Pensions and Benefits	661,770	551,122	
261	927 Franchise Requirements	3,896,442	4,026,965	
262	928 Regulatory Commission Expenses	267,427	328,977	
263	(Less) 929 Duplicate Charges-Credit			
264	930.1General Advertising Expenses		147	
265	930.2Miscellaneous General Expenses	441,719	745,532	
266	931 Rents	417,139	411,278	
267	TOTAL Operation (Total of lines 254 thru 266)	15,245,971	16,331,473	
268	Maintenance			
269	932 Maintenance of General Plant	577,185	263,866	
270	TOTAL Administrative and General Expenses (Total of lines 267 and 269)	15,823,156	16,595,339	
271	TOTAL Gas O&M Expenses (Total of lines 97,177,201,229,237,244,251, and 270)	75,667,334	93,489,365	

Name of Respondent Chattanooga Gas Company		This Report is: (1) ☒ An Original (2) ☐ A Resubmission		Date of Report (Mo, Da, Yr)	Year of Report 2023
Exchange and Imbalance Transactions					
1. Report below details by zone and rate schedule concerning the gas quantities and related dollar amount of imbalances associated with system balancing and no-notice service. Also, report certificated natural gas exchange transactions during the year. Provide subtotals for imbalance and no-notice quantities for exchanges. If respondent does not have separate zones, provide totals by rate schedule. Minor exchange transactions (less than 100,000 Dth) may be grouped.					
Line No.	Zone/Rate Schedule (a)	Gas Received from Others		Gas Delivered to Others	
		Amount (b)	Dth (c)	Amount (d)	Dth (e)
1	Cashout/imbalance	\$ 690,109	310,318	\$ 1,510,956	533,804
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3					
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24					
25	Total	\$ 690,109	310,318	\$ 1,510,956	533,804

Name of Respondent Chattanooga Gas Company			This Report is: (1) ☒ An Original (2) ☐ A Resubmission		Date of Report (Mo, Da, Yr)	Year of Report 2023
Gas Used in Utility Operations						
1. Report below details of credits during the year to Accounts 810, 811, and 812. 2. If any natural gas was used by the respondent for which a charge was not made to the appropriate operating expense or other account, list separately in column (c) the Dth of gas used, omitting entries in column (d).						
			Natural Gas			
Line No.	Purpose for Which Gas Was Used (a)	Account Charged (b)	Gas Used Dth (c)	Amount of Credit (in dollars) (d)	Amount of Credit (in dollars) (d)	Amount of Credit (in dollars) (d)
1	810 Gas Used for Compressor Station Fuel - Credit	None				
2	811 Gas Used for Products Extraction - Credit	None				
3	Gas Shrinkage and Other Usage in Respondent's Own Processing	None				
4	Gas Shrinkage, etc. for Respondent's Gas Processed by Others	None				
5	812 Gas Used for Other Utility Operations - Credit (Report separately for each principal use. Group minor uses.)	921	283	1,531		
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24						
25	Total		283	1,531		

Name of Respondent Chattanooga Gas Company		This Report is: (1) ☒ An Original (2) ☐ A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report 2023
Miscellaneous General Expenses (Account 930.2)				
1. Provide the information requested below on miscellaneous general expenses. 2. For Other Expenses, show the (a) purpose, (b) recipient and (c) amount of such items. List separately amounts of \$250,000 or more however, amounts less than \$250,000 may be grouped if the number of items of so grouped is shown.				
Line No.	Description (a)	Amount (in dollars) (b)		
1	Industry association dues.	42,106		
2	Experimental and general research expenses.			
	a. Gas Research Institute (GRI)			
	b. Other	115,310		
	Fuel Expense - MFL	175,194		
	Miscellaneous Expense	18,254		
	Civic Participation	43,946		
	Taxes	46,909		
3	Publishing and distributing information and reports to stockholders, trustee, registrar, and transfer agent fees and expenses, and other expenses of servicing outstanding securities of the respondent			
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25	Total	441,719		

Name of Respondent Chattanooga Gas Company		This Report is: (1) ☒ An Original (2) ☐ A Resubmission		Date of Report (Mo, Da, Yr)	Year of Report 2023
Depreciation, Depletion and Amortization of Gas Plant (Accts 403, 404.1, 404.2, 404.3, 405) (Except Amortization of Acquisition Adjustments) 1. Report in Section A the amounts of depreciation expense, depletion and amortization for the accounts indicated and classified according to the plant functional groups shown. 2. Report in Section B, column (b) all depreciable or amortizable plant balances to which rates are applied and show a composite total. (If more desirable, report by plant account, subaccount or functional classifications other than those pre-printed in column (a). Indicate in a footnote the manner in which column (b) balances are					
Section A. Summary of Depreciation, Depletion, and Amortization Charges					
Line No.	Functional Classification (a)	Depreciation Expense (Account 403) (b)	Amortization Expense for Asset Retirement Costs (Account 403.1) (c)	Amortization and Depletion of Producing Natural Gas Land and Land Rights (Account 404.1) (d)	Amortization of Underground Storage Land and Land Rights (Account 404.2) (e)
1	Intangible plant				
2	Production plant, manufactured gas				
3	Production and gathering plant, natural gas				
4	Products extraction plant				
5	Underground gas storage plant				
6	Other storage plant	1,145,451			
7	Base load LNG terminaling and processing plant				
8	Transmission plant	107,901			
9	Distribution plant	7,832,397			
10	General plant	1,223,728			
11	Common plant-gas	392,200			
12	TOTAL	10,701,677			

Name of Respondent Chattanooga Gas Company		This Report is: (1) ☒ An Original (2) ☐ A Resubmission		Date of Report (Mo, Da, Yr)	Year of Report 2023
Depreciation, Depletion and Amortization of Gas Plant (Accts 403, 404.1, 404.2, 404.3, 405) (Except Amortization of Acquisition Adjustments) (continued)					
obtained. If average balances are used, state the method of averaging used. For column (c) report available information for each plant functional classification listed in column (a). If composite depreciation accounting is used, report available information called for in columns (b) and (c) on this basis. Where the unit-of-production method is used to determine depreciation charges, show in a footnote any revisions made to estimated gas reserves. 3. If provisions for depreciation were made during the year in addition to depreciation provided by application of reported rates, state in a footnote the amounts and nature of the provisions and the plant items to which related.					
Section A. Summary of Depreciation, Depletion, and Amortization Charges					
Line No.	Amortization of Other Limited-term Gas Plant (Account 404.3) (f)	Amortization of Other Gas Plant (Account 405) (g)	Total (b to g) (h)	Functional Classification (a)	
1				Intangible plant	
2				Production plant, manufactured gas	
3				Production and gathering plant, natural gas	
4				Products extraction plant	
5				Underground gas storage plant	
6			1,145,451	Other storage plant	
7				Base load LNG terminaling and processing plant	
8			107,901	Transmission plant	
9			7,832,397	Distribution plant	
10			1,223,728	General plant	
11			392,200	Common plant-gas	
12			10,701,677	TOTAL	

Name of Respondent Chattanooga Gas Company		This Report is: (1) ☒ An Original (2) ☐ A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report 2023								
Depreciation, Depletion and Amortization of Gas Plant (Accts 403, 404.1, 404.2, 404.3, 405) (Except Amortization of Acquisition Adjustments) (continued)												
4. Add rows as necessary to completely report all data. Number the additional rows in sequence as 2.01, 2.02, 3.01, 3.02, etc.												
Section B. Factors Used in Estimating Depreciation Charges												
Line No.	Functional Classification (a)	Plant Bases (in thousands) (b)	Applied Depreciation or Amortization Rates (percent) (c)									
1	Production and Gathering Plant											
2	Offshore (footnote details)											
3	Onshore (footnote details)											
4	Underground Gas Storage Plant (footnote details)											
5	Transmission Plant											
6	Offshore (footnote details)											
7	Onshore (footnote details)											
8	General Plant (footnote details)											
9												
10												
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Note: Depreciation is calculated using the half year convention, based on factors for each FERC functional classification listed below multiplied by the depreciable balance for each classification. <table> <tr> <td><u>Function</u></td> <td><u>Rate</u></td> </tr> <tr> <td>LNG Storage Plant</td> <td>2.30%</td> </tr> <tr> <td>Distribution Plant</td> <td>2.34%</td> </tr> <tr> <td>General Plant</td> <td>7.37%</td> </tr> </table>					<u>Function</u>	<u>Rate</u>	LNG Storage Plant	2.30%	Distribution Plant	2.34%	General Plant	7.37%
<u>Function</u>	<u>Rate</u>											
LNG Storage Plant	2.30%											
Distribution Plant	2.34%											
General Plant	7.37%											

Name of Respondent Chattanooga Gas Company		This Report is: (1) ☒ An Original (2) ☐ A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report 2023
Particulars Concerning Certain Income Deductions and Interest Charges Accounts				
Report the information specified below, in the order given, for the respective income deduction and interest charges accounts.				
(a) Miscellaneous Amortization (Account 425)-Describe the nature of items included in this account, the contra account charged, the total of amortization charges for the year, and the period of amortization.				
(b) Miscellaneous Income Deductions-Report the nature, payee, and amount of other income deductions for the year as required by Accounts 426.1, Donations; 426.2, Life Insurance; 426.3, Penalties; 426.4, Expenditures for Certain Civic, Political and Related Activities; and 426.5, Other Deductions, of the Uniform System of Accounts. Amounts of less than \$250,000 may be grouped by classes within the above accounts.				
(c) Interest on Debt to Associated Companies (Account 430)-For each associated company that incurred interest on debt during the year, indicate the amount and interest rate respectively for (a) advances on notes, (b) advances on open account, (c) notes payable, (d) accounts payable, and (e) other debt, and total interest. Explain the nature of other debt on which interest was incurred during the year.				
(d) Other Interest Expense (Account 431) - Report details including the amount and interest rate for other interest charges incurred during the year.				
Line No.	Item (a)	Amount (b)		
1	(a) Miscellaneous Amortization (Account 425)			
2				
3				
4	(b) Miscellaneous Income Deductions (Account 426)			
5	Donations 426.1	209,548		
6	Penalites 426.3	1,376		
7	Expenditures for certain civic, political and related activities 426.4	103,982		
8	Other deductions 426.5	12,777		
9	Total Misc Income Deductions	327,683		
10				
11	(c) Interest Income on Receivable from			
12	Interest on MoneyPool	712,642		
13	Interest on Utility Promissory	5,529,514		
14	AGL Service Company - Allocated Cost			
15	Total Interest Income on	6,242,156		
16				
17	(d) Other Interest Expense (Account 431)			
18	Other Int Exp-Cust Deposits	259,679		
19	Other Interest Expense Account	93,278		
20	Total Other Interest Expense	352,957		
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Name of Respondent Chattanooga Gas Company		This Report is: (1) ☒ An Original (2) ☐ A Resubmission		Date of Report (Mo, Da, Yr)	Year of Report 2023
Regulatory Commission Expenses (Account 928)					
1. Report below details of regulatory commission expenses incurred during the current year (or in previous years, if being amortized) relating to formal cases before a regulatory body, or cases in which such a body was a party. 2. In column (b) and (c), indicate whether the expenses were assessed by a regulatory body or were otherwise incurred by the utility.					
Line No.	Description (Furnish name of regulatory commission or body, the docket number, and a description of the case.) (a)	Assessed by Regulatory Commission (b)	Expenses of Utility (c)	Total Expenses to Date (d)	Deferred in Account 182.3 at Beginning of Year (e)
1	Various State Regulatory Dockets and filings		540,897	540,897	
2	TRA--Gross Earnings and Inspection Fee	494,885		494,885	
3	FERC		2,617	2,617	
4	Docket No. 18-00017 & 20-00049			2,138,039	267,427
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25 Total		494,885	543,514	3,176,438	267,427

Name of Respondent Chattanooga Gas Company				This Report is: (1) ☒ An Original (2) ☐ A Resubmission		Date of Report (Mo, Da, Yr)	Year of Report 2023
Regulatory Commission Expenses (Account 928)							
3. Show in column (k) any expenses incurred in prior years that are being amortized. List in column (a) the period of amortization. 4. Identify separately all annual charge adjustments (ACA). 5. List in column (f), (g), and (h) expenses incurred during year which were charges currently to income, plant, or other accounts. 6. Minor items (less than \$250,000) may be grouped.							
Line No.	Expenses Incurred During Year			Deferred to Account 182.3 (i)	Amortized During Year		Deferred in Account 182.3 End of Year (l)
	Department (f)	Account No. (g)	Amount (h)		Contra Account (j)	Amount (k)	
1		923	540,897				-
2		408.1	494,885				-
3		923	2,617				-
4		928			928	267,427	-
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			1,038,399			267,427	-

Name of Respondent Chattanooga Gas Company		This Report is: (1) ☒ An Original (2) ☐ A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report 2023
Employee Pensions and Benefits (Account 926)				
1. Report below the items contained in Account 926, Employee Pensions and Benefits.				
Line No.	Expense (a)	Amount (b)		
1	Group Insurance	810,344		
2	Pensions – defined benefit plans & Post-Retirement (PBOP)	(599,728)		
3	401-K Contributions	332,951		
4	Miscellaneous	118,203		
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40	Total	661,770		

Name of Respondent Chattanooga Gas Company		This Report is: (1) ☒ An Original (2) ☐ A Resubmission		Date of Report (Mo, Da, Yr)	Year of Report 2023
Distribution of Salaries and Wages					
Report below the distribution of total salaries and wages for the year. Segregate amounts originally charged to clearing accounts to Utility Departments, Construction, Plant Removals and Other Accounts, and enter such amounts in the appropriate lines and columns provided. Salaries and wages billed to the Respondent by an affiliated company must be assigned to the particular operating function(s) relating to the expenses. In determining this segregation of salaries and wages originally charged to clearing accounts, a method of approximation giving substantially correct results may be used. When reporting detail of other accounts, enter as many rows as necessary numbered sequentially starting with 75.01, 75.02, etc.					
Line No.	Classification (a)	Direct Payroll Distribution (b)	Payroll Billed by Affiliated Companies (c)	Allocation of Payroll Charged for Clearing Accounts (d)	Total (e)
1	Electric				
2	Operation				
3	Production				
4	Transmission				
5	Distribution				
6	Customer Accounts				
7	Customer Service and Informational				
8	Sales				
9	Administrative and General				
10	TOTAL Operation (Total of lines 3 thru 9)				
11	Maintenance				
12	Production				
13	Transmission				
14	Distribution				
15	Administrative and General				
16	TOTAL Maintenance (Total of lines 12 thru 15)				
17	Total Operation and Maintenance				
18	Production (Total of lines 3 and 12)				
19	Transmission (Total of lines 4 and 13)				
20	Distribution (Total of lines 5 and 14)				
21	Customer Accounts (line 6)				
22	Customer Service and Informational (line 7)				
23	Sales (line 8)				
24	Administrative and General (Total of lines 9 and 15)				
25	TOTAL Operation and Maintenance (Total of lines 18 thru 24)				
26	Gas				
27	Operation				
28	Production - Manufactured Gas				
29	Production - Natural Gas(Including Exploration and Development)				
30	Other Gas Supply	4,136			4,136
31	Storage, LNG Terminaling and Processing	904,409	87,027		991,436
32	Transmission		8,716		8,716
33	Distribution	2,205,591	392,760		2,598,351
34	Customer Accounts	128,092	51,726		179,818
35	Customer Service and Informational		767,791		767,791
36	Sales		41,597		41,597
37	Administrative and General	740,734	3,207,981		3,948,715
38	TOTAL Operation (Total of lines 28 thru 37)	3,982,962	4,557,598		8,540,560
39	Maintenance				
40	Production - Manufactured Gas				
41	Production - Natural Gas(Including Exploration and Development)				
42	Other Gas Supply				
43	Storage, LNG Terminaling and Processing				-
44	Transmission				
45	Distribution	461,227	2,369		463,596

Name of Respondent Chattanooga Gas Company			This Report is: (1) [X] An Original (2) [] A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report 2023
Distribution of Salaries and Wages (continued)					
Line No.	Classification (a)	Direct Payroll Distribution (b)	Payroll Billed by Affiliated Companies (c)	Allocation of Payroll Charged for Clearing Accounts (d)	Total (e)
46	Administrative and General	8,287	38,554		46,841
47	TOTAL Maintenance (Total of lines 40 thru 46)	469,514	40,923		510,437
48	Gas (Continued)				
49	Total Operation and Maintenance				
50	Production - Manufactured Gas (Total of lines 28 and 40)				
51	Production - Natural Gas (Including Expl. and Dev.)(ll. 29 and 41)				
52	Other Gas Supply (Total of lines 30 and 42)	4,136			4,136
53	Storage, LNG Terminaling and Processing (Total of ll. 31 and 43)	904,409	87,027		991,436
54	Transmission (Total of lines 32 and 44)		8,716		8,716
55	Distribution (Total of lines 33 and 45)	2,666,818	395,129		3,061,947
56	Customer Accounts (Total of line 34)	128,092	51,726		179,818
57	Customer Service and Informational (Total of line 35)		767,791		767,791
58	Sales (Total of line 36)		41,597		41,597
59	Administrative and General (Total of lines 37 and 46)	749,021	3,246,535		3,995,556
60	Total Operation and Maintenance (Total of lines 50 thru 59)	4,452,476	4,598,521		9,050,997
61	Other Utility Departments				
62	Operation and Maintenance				
63	TOTAL ALL Utility Dept. (Total of lines 25, 60, and 62)	4,452,476	4,598,521		9,050,997
64	Utility Plant				
65	Construction (By Utility Departments)				
66	Electric Plant				
67	Gas Plant				
68	Other				
69	TOTAL Construction (Total of lines 66 thru 68)				
70	Plant Removal (By Utility Departments)				
71	Electric Plant				
72	Gas Plant				
73	Other				
74	TOTAL Plant Removal (Total of lines 71 thru 73)				
75	Miscellaneous Other Expenses*	739,228	673,437		1,412,665
76	TOTAL Other Accounts	739,228	673,437		1,412,665
77	TOTAL SALARIES AND WAGES	5,191,704	5,271,958		10,463,662

*Miscellaneous Other Expenses

Construction Work In Progress	366,664	518,906
Accum. Prov. for Depr. Amort. Depl.	1	66
Payroll Taxes	372,563	154,465
Total	739,228	673,437

Name of Respondent Chattanooga Gas Company		This Report is: (1) ☒ An Original (2) ☐ A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report 2023
Charges for Outside Professional and Other Consultative Services				
1. Report the information specified below for all charges made during the year included in any account (including plant accounts) for outside consultative and other professional services. These services include rate, management, construction, engineering, research, financial, valuation, legal, accounting, purchasing, advertising, labor relations, and public relations, rendered for the respondent under written or oral arrangement, for which aggregate payments were made during the year to any corporation partnership, organization of any kind, or individual (other than for services as an employee or for payments made for medical and related services) amounting to more than \$250,000, including payments for legislative services, except those which should be reported in Account 426.4 Expenditures for Certain Civic, Political and Related Activities. (a) Name of person or organization rendering services. (b) Total charges for the year. 2. Sum under a description "Other", all of the aforementioned services amounting to \$250,000 or less. 3. Total under a description "Total", the total of all of the aforementioned services. 4. Charges for outside professional and other consultative services provided by associated (affiliated) companies should be excluded from this schedule and be reported on Page 358, according to the instructions for that schedule.				
Line No.	Description (a)	Amount (in dollars) (b)		
1	HIWASSEE CONSTRUCTION CO INC	9,300,516		
2	PRIDE UTILITY CONSTRUCTION CO	6,770,609		
3	SOUTHEAST CONNECTIONS LLC	4,780,297		
4	ENERFLEX ENERGY SYSTEMS INC	1,751,321		
5	HEATH CONSULTANTS INC	1,498,660		
6	HUNTER UTILITY CONSTRUCTION LLC	1,484,912		
7	ASCEND QUALITY CONTRACTING LLC	1,188,251		
8	PLAYER & CO	1,060,438		
9	TNT CONCRETE LLC	985,183		
10	AMERSON ENGINEERING AND CONTROLS INC	504,684		
11	STATE OF TENNESSEE	425,797		
12	GAS TRANSMISSION SYSTEMS	392,644		
13	BERGER SINGERMANN LLP	293,962		
14	DESCOTO INC	261,272		
15	Other \$250K or less	3,659,604		
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34				
35	Total	34,358,150		

Name of Respondent Chattanooga Gas Company		This Report is: (1) ☒ An Original (2) ☐ A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report 2023
Transactions with Associated (Affiliated) Companies				
1. Report below the information called for concerning all goods or services received from or provided to associated (affiliated) companies amounting to more than \$250,000. 2. Sum under a description "Other", all of the aforementioned goods and services amounting to \$250,000 or less. 3. Total under a description "Total", the total of all of the aforementioned goods and services. 4. Where amounts billed to or received from the associated (affiliated) company are based on an allocation process, explain in a footnote the basis of the allocation.				
Line No.	Description of the Good or Service (a)	Name of Associated/Affiliated Company (b)	Account(s) Charged or Credited (c)	Amount Charged or Credited (d)
1	Allocated operations and maintenance Expense	AGL Services Company	Various O&M, 403, 404, 408.1, 412, 421, 426, 184	11,125,791
2	Money Pool Interest	Southern Company Gas	430	712,642
3	Inerest on Promisory Note	Southern Company Gas	430	5,529,514
4	Capitalized Distributed Overheads	AGL Services Company	107	1,861,865
5	Operations and Maintenance Payroll	Atlanta Gas Light Company	408.1, Various O&M	40,097
6	Capital Payroll	Atlanta Gas Light Company	Various	10,884
7	Other direct charges other than payroll	Atlanta Gas Light Company	154, 930.2, 932	17,519
8	Operations and Maintenance Payroll	AGL Services Company	Various	118,525
9	Capital Payroll	AGL Services Company	Various	513,154
10	Capital Payroll	Nicor Gas	107	305
11	O&M Payroll	AGL Services Company	408.1, Various	(28,073)
12	Direct Charges Other Than Payroll	AGL Services Company	107, 154, 426.5, Various O&M	(42,904)
13	Allocated Operations and Maintenance Expense	AGL Services Company	408, Var. Oper. and Maint.	1,396
14	Direct Charges Other Than Payroll	Nicor Gas	107	(327)
15	Direct Charges Other Than Payroll	Atlanta Gas Light Company	107, 154	(2,146)
16	Property, Workers' Comp, General Liability Insurance	AGL Services Company	924, 925, 926	304,741
17	Assignment of Shared Assets & Capital Costs	AGL Services Company	107	450,041
18	Assignment of Shared Assets & Capital Costs	Southern Company Services	107	959,030
19	Recapitalization of Capital Structure - Equity (1)	Southern Company Gas	207	4,561,459
20	Recapitalization of Capital Structure - Issuance LT Debt	Southern Company Gas	223	6,867,378
21	Recapitalization of Capital Structure - Repayment ST Debt	Southern Company Gas	234	(11,139,599)
22	Dividends	Southern Company Gas	219	6,277,767
23	Net Cash Activity	AGL Services Company	Various	(20,009,551)
24				
25				
26				
27	(1) Includes recapitalization of capital struture of \$4,272,221 and consolidated tax savings recognized through equity of \$289,238.			
28				
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39				
40	Total			8,129,508

Name of Respondent Chattanooga Gas Company		This Report is: (1) ☒ An Original (2) ☐ A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report 2023
Gas Storage Projects				
1. Report injections and withdrawals of gas for all storage projects used by respondent.				
Line No.	Item (a)	Gas Belonging to Respondent (Dth) (b)	Gas Belonging to Others (Dth) (c)	Total Amount (Dth) (d)
	STORAGE OPERATIONS (in Dth)			
1	Gas Delivered to Storage			
2	January	20,271		20,271
3	February	22,313		22,313
4	March	3,238		3,238
5	April	290,341		290,341
6	May	418,189		418,189
7	June	401,016		401,016
8	July	407,256		407,256
9	August	403,354		403,354
10	September	395,840		395,840
11	October	348,193		348,193
12	November	15,387		15,387
13	December	26,473		26,473
14	TOTAL (Total of lines 2 thru 13)	2,751,871		2,751,871
15	Gas Withdrawn from Storage			
16	January	615,474		615,474
17	February	517,003		517,003
18	March	589,445		589,445
19	April	57,405		57,405
20	May	23,528		23,528
21	June	16,588		16,588
22	July	18,801		18,801
23	August	17,008		17,008
24	September	32,883		32,883
25	October	51,116		51,116
26	November	277,013		277,013
27	December	570,140		570,140
28	TOTAL (Total of lines 16 thru 27)	2,786,404		2,786,404

Name of Respondent Chattanooga Gas Company		This Report is: (1) ☒ An Original (2) ☐ A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report 2023
Gas Storage Projects				
1. On line 4, enter the total storage capacity certificated by FERC. 2. Report total amount in Dth or other unit, as applicable on lines 2, 3, 4, 7. If quantity is converted from Mcf to Dth, provide conversion factor in a footnote.				
Line No.	Item (a)	Total Amount (b)		
	STORAGE OPERATIONS			
1	Top or Working Gas End of Year	2,484,968		
2	Cushion Gas (Including Native Gas)			
3	Total Gas in Reservoir (Total of line 1 and 2)	2,484,968		
4	Certificated Storage Capacity	3,605,160		
5	Number of Injection - Withdrawal Wells			
6	Number of Observation Wells			
7	Maximum Days' Withdrawal from Storage			
8	Date of Maximum Days' Withdrawal			
9	LNG Terminal Companies (in Dth)			
10	Number of Tanks			
11	Capacity of Tanks			
12	LNG Volume			
13	Received at "Ship Rail"			
14	Transferred to Tanks			
15	Withdrawn from Tanks			
16	"Boil Off" Vaporization Loss			

Name of Respondent Chattanooga Gas Company	This Report is: (1) ☒ An Original (2) ☐ A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report 2023
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Transmission Lines

1. Report below, by state, the total miles of transmission lines of each transmission system operated by respondent at end of year.
2. Report separately any lines held under a title other than full ownership. Designate such lines with an asterisk, in column (b) and in a footnote state the name of owner, or co-owner, nature of respondent's title, and percent ownership if jointly owned.
3. Report separately any line that was not operated during the past year. Enter in a footnote the details and state whether the book cost of such a line, or any portion thereof, has been retired in the books of account, or what disposition of the line and its book costs are contemplated.
4. Report the number of miles of pipe to one decimal point.

Line No.	Designation (Identification) of Line or Group of Lines (a)	* (b)	Total Miles of Pipe (c)
1	Transmission System		1.3
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Name of Respondent Chattanooga Gas Company		This Report is: (1) ☒ An Original (2) ☐ A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report 2023	
Auxiliary Peaking Facilities					
1. Report below auxiliary facilities of the respondent for meeting seasonal peak demands on the respondent's system, such as underground storage projects, liquefied petroleum gas installations, gas liquefaction plants, oil gas sets, etc. 2. For column (c), for underground storage projects, report the delivery capacity on February 1 of the heating season overlapping the year-end for which this report is submitted. For other facilities, report the rated maximum daily delivery capacities. 3. For column (d), include or exclude (as appropriate) the cost of any plant used jointly with another facility on the basis of predominant use, unless the auxiliary peaking facility is a separate plant as contemplated by general instruction 12 of the Uniform System of Accounts.					
Line No.	Location of Facility (a)	Type of Facility (b)	Maximum Daily Delivery Capacity of Facility Dth (c)	Cost of Facility (in dollars) (d)	Was Facility Operated on Day of Highest Transmission Peak Delivery?
1	Chattanooga	Liquefied Natural Gas	121,800	N/A	Yes
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Name of Respondent Chattanooga Gas Company		This Report is: (1) ☒ An Original (2) ☐ A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report 2023
Gas Account - Natural Gas				
1. The purpose of this schedule is to account for the quantity of natural gas received and delivered by the respondent. 2. Natural gas means either natural gas unmixed or any mixture of natural and manufactured gas. 3. Enter in column (c) the year to date Dth as reported in the schedules indicated for the items of receipts and deliveries. 4. Enter in column (d) the respective quarter's Dth as reported in the schedules indicated for the items of receipts and deliveries. 5. Indicate in a footnote the quantities of bundled sales and transportation gas and specify the line on which such quantities are listed. 6. If the respondent operates two or more systems which are not interconnected, submit separate pages for this purpose. 7. Indicate by footnote the quantities of gas not subject to Commission regulation which did not incur FERC regulatory costs by showing (1) the local distribution volumes another jurisdictional pipeline delivered to the local distribution company portion of the reporting pipeline (2) the quantities that the reporting pipeline transported or sold through its local distribution facilities or intrastate facilities and which the reporting pipeline received through gathering facilities or intrastate facilities, but not through any of the interstate portion of the reporting pipeline, and (3) the gathering line quantities that were not destined for interstate market or that were not transported through any interstate portion of the reporting pipeline. 8. Indicate in a footnote the specific gas purchase expense account(s) and related to which the aggregate volumes reported on line No. 3 relate. 9. Indicate in a footnote (1) the system supply quantities of gas that are stored by the reporting pipeline, during the reporting year and also reported as sales, transportation and compression volumes by the reporting pipeline during the same reporting year, (2) the system supply quantities of gas that are stored by the reporting pipeline during the reporting year which the reporting pipeline intends to sell or transport in a future reporting year, and (3) contract storage quantities. 10. Also indicate the volumes of pipeline production field sales that are included in both the company's total sales figure and the company's total transportation figure. Add additional information as necessary to the footnotes.				
Line No.	Item (a)	Ref. Page No. of (FERC Form Nos. 2/2-A) (b)	Total Amount of Dth Year to Date (c)	Current Three Months Ended Amount of Dth Quarterly Only
01 Name of System:				
2	GAS RECEIVED			
3	Gas Purchases (Accounts 800-805)		7,371,199	
4	Gas of Others Received for Gathering (Account 489.1)	303		
5	Gas of Others Received for Transmission (Account 489.2)	305		
6	Gas of Others Received for Distribution (Account 489.3)	301	6,628,326	
7	Gas of Others Received for Contract Storage (Account 489.4)	307		
8	Gas of Others Received for Production/Extraction/Processing (Account 490 and 491)			
9	Exchanged Gas Received from Others (Account 806)	328		
10	Gas Received as Imbalances (Account 806)	328	310,318	
11	Receipts of Respondent's Gas Transported by Others (Account 858)	332		
12	Other Gas Withdrawn from Storage (Explain)		303,911	
13	Gas Received from Shippers as Compressor Station Fuel			
14	Gas Received from Shippers as Lost and Unaccounted for			
15				
16	Total Receipts (Total of lines 3 thru 15)		14,613,754	
17	GAS DELIVERED			
18	Gas Sales (Accounts 480-484)		283	
18.1	Firm Sales		6,183,430	
19	Deliveries of Gas Gathered for Others (Account 489.1)	303		
20	Deliveries of Gas Transported for Others (Account 489.2)	305		
21	Deliveries of Gas Distributed for Others (Account 489.3)	301	6,628,326	
22	Deliveries of Contract Storage Gas (Account 489.4)	307		
23	Gas of Others Delivered for Production/Extraction/Processing (Account 490 and 491)			
24	Exchange Gas Delivered to Others (Account 806)	328		
25	Gas Delivered as Imbalances (Account 806)	328	533,804	
26	Deliveries of Gas to Others for Transportation (Account 858)	332		
27	Other Gas Delivered to Storage (Explain)		274,588	
28	Gas Used for Liquifaction		45,189	
29	Other Gas Deliveries - Special Contract & Sales/Transportation	313	918,903	
30	Total Deliveries (Total of lines 18 thru 29)		14,584,523	
31	GAS LOSSES AND GAS UNACCOUNTED FOR			
32	Gas Losses and Gas Unaccounted For		29,231	
33	TOTALS			
34	Total Deliveries, Gas Losses & Unaccounted For (Total of lines 30 and 32)		14,613,754	

Name of Respondent Chattanooga Gas Company	This Report is: (1) ☒ An Original (2) ☐ A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report 2023
System Maps			
1. Furnish five copies of a system map (one with each filed copy of this report) of the facilities operated by the respondent for the production, gathering, transportation, and sale of natural gas. New maps need not be furnished if no important change has occurred in the facilities operated by the respondent since the date of the maps furnished with a previous year's annual report. If, however, maps are not furnished for this reason, reference should be made in the space below to the year's annual report with which the maps were furnished. 2. Indicate the following information on the maps: (a) Transmission lines. (b) Incremental facilities. (c) Location of gathering areas. (d) Location of zones and rate areas. (e) Location of storage fields. (f) Location of natural gas fields. (g) Location of compressor stations. (h) Normal direction of gas flow (indicated by arrows). (i) Size of pipe. (j) Location of products extraction plants, stabilization plants, purification plants, recycling areas, etc. (k) Principal communities receiving service through the respondent's pipeline. 3. In addition, show on each map: graphic scale of the map; date of the facts the map purports to show; a legend giving all symbols and abbreviations used; designations of facilities leased to or from another company, giving name of such other company. 4. Maps not larger than 24 inches square are desired. If necessary, however, submit larger maps to show essential information. Fold the maps to a size not larger than this report. Bind the maps to the report.			
See map			

