

COMMONWEALTH OF KENTUCKY  
BEFORE THE PUBLIC SERVICE COMMISSION

RECEIVED

JUN 01 2016

PUBLIC SERVICE  
COMMISSION

In the Matter of

AN INVESTIGATION OF THE GAS COSTS OF )  
B&H GAS COMPANY PURSUANT TO KRS )  
278.2207 AND THE WHOLESALE GAS PRICE IT )  
IS CHARGED BY ITS AFFILIATE, B&S OIL AND )  
GAS COMPANY, PURSUANT TO KRS 278.274 )

CASE NO.  
2015-00367

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MOTION OF B&H GAS COMPANY AND  
B&S OIL AND GAS COMPANY FOR AN EXTENSION  
OF TIME TO FILE RESPONSES TO THE ATTORNEY  
GENERAL'S SUPPLEMENTAL DATA REQUESTS AND THE SECOND  
REQUEST OF THE PUBLIC SERVICE COMMISSION FOR INFORMATION

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Comes B&H Gas Company ("B&H"), and B&S Oil and Gas Company ("B&S")  
(together "Movants"), by and through counsel, and respectfully move the Commission for an  
extension of time to file their response to the Attorney General's Supplemental Data Requests  
and the Public Service Commission's Second Request for Information.

Movants are currently working on responding to the Commission's requests, and expect  
that they will be prepared to mail and serve their responses thereto by Friday, June 3, 2016.  
Movants expect to be able to mail and serve their response to the Attorney General's more  
voluminous requests by Monday, June 13, 2016. B&H has also been working to collect the  
information necessary to file its Alternative Rate Filing, which has hampered its ability to timely  
respond to requests for information in this case. Movants realize that they are not in compliance  
with the Commission's procedural schedule setting deadlines for answers to these data requests;  
however, both companies are very small companies operated by the same two individuals who

have been working to provide answers to the requests. With the work involved in running the operations of the two companies, these two individuals have limited time to perform the research necessary to answer the outstanding requests. B&H operates in the red as is evidenced by the annual report for 2015 previously filed with the Commission, and attached hereto as **EXHIBIT A**.

Consequently, Movants respectfully request the Commission to grant them an extension of time until Monday, June 6, 2016 within which to *file* their response to the Commission's second request for information, and until Tuesday, June 14, 2016 within which to *file* their response to the Attorney General's supplemental data requests.

Respectfully submitted,



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[childerslaw81@gmail.com](mailto:childerslaw81@gmail.com)

### **CERTIFICATE OF SERVICE**

I hereby certify that a true copy of the foregoing motion has been served on the Attorney General by mailing the same to:

Larry Cook, Esq.  
Rebecca W Goodman, Esq.  
Assistant Attorneys General  
Office of the Attorney General Utility & Rate  
1024 Capital Center Drive  
Suite 200  
Frankfort, Kentucky 40601-8204

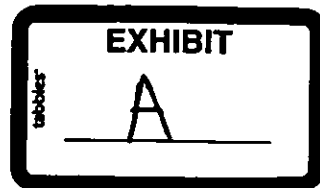
On this the 31<sup>st</sup> day of May, 2016.

  
\_\_\_\_\_  
JOE F. CHILDERS

3600 B & H Gas Company 01/01/2015 - 12/31/2015

Title Page

	Name of Respondent	Addr Line 1	Addr Line 2	City	State	Zip
Class C and D Natural Gas Companies						
Annual Report of Respondent	B & H GAS COMPANY COMPANY, INC	PO BOX 447		BETSY LAYNE	KY	41605



3600 B & H Gas Company 01/01/2015 - 12/31/2015

Principal Payment and Interest Information

	Amount	Yes/No
Amount of Principal Payment During Calendar Year	\$0.00	
Is Principal Current?	Y	
Is Interest Current?	Y	

3600 B & H Gas Company 01/01/2015 - 12/31/2015

Services Performed by Independent CPA

Yes/No

A/C/R

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Are your financial statements examined by a Certified Public Accountant?

Enter Y for Yes or N for No

N

If yes, which service is performed?

Enter an X on each appropriate line

Audit

Compilation

Review

Please enclose a copy of the accountant's report with annual report.

**3600 B & H Gas Company 01/01/2015 - 12/31/2015**

**Additional Information Required**

**Case Num**

**Date**

**Explain**

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3600 B & H Gas Company 01/01/2015 - 12/31/2015

General Information 1 - 3 (Ref Page: 1)

	Name	Address	City	State	Phone
Give the location, including street and number, and TELEPHONE NUMBER of the principal office in KY.					
principal office in KY	BUD RIFE	PO BOX 447	BETSY LAYNE	KY	(606) 478-5264
Name, title, address and telephone number with area code of the person to be contacted concerning this report					
	BUD RIFE	PO BOX 447	BETSY LAYNE	KY	
Give name and title of officer having custody of the books of account					
address of office and telephone number with area code where the books of account are kept					
	BUD RIFE	PO BOX 447	BETSY LAYNE	KY	(606) 478-5264



3600 B & H Gas Company 01/01/2015 - 12/31/2015

General Information 4,5 (Ref Page: 1)

List

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Name of State under the laws of which respondent is incorporated and date of incorporation. If incorporated under a special law, give reference to such law. KENTUCKY - JANUARY 1, 1963

If respondent controls or is controlled by any other corporation, business trust or similar organization, give a concise explanation of the manner and extent of control.

3600 B & H Gas Company 01/01/2015 - 12/31/2015

General Information 6. (Ref Page: 1)

Last Name	First Name	Percent Ownership	Bus. Address
Give the names and address of the ten major stockholders of the respondent and the voting pwers of each at the end of the year.	RIFE	BUD	100.0000 PO BOX 447, BETSY LAYNE, KY 41605

3600 B & H Gas Company 01/01/2015 - 12/31/2015

General Information 7. (Ref Page: 1)

	Count
Number of Full-time employees	2
Number of Part-time employees	

3600 B & H Gas Company 01/01/2015 - 12/31/2015

General Information 8. (Ref Page: 1)

City or Town	Community	County
TRAM		Floyd
STANVILLE		Floyd
IVEL		Floyd
BETSY LAYNE		Floyd
MARE CREEK		Floyd

3600 B & H Gas Company 01/01/2015 - 12/31/2015

Principal Officers (Ref Page: 1)

Title	Last Name	First Name	Percent Ownership	Bus. Address	Salary or Fee
PRESIDENT	RIFE	BUD	100.0000	PO BOX 447, BETSY LAYNE, KY 41605	\$32,400.00

**3600 B & H Gas Company 01/01/2015 - 12/31/2015**  
**Balance Sheet - Assets and Other Debts (Ref Page: 2)**

	Balance First of Yr	Balance End of Yr
<b>UTILITY PLANT</b>		
Utility Plant (101-107, 114, 116)	\$531,367.00	\$531,367.00
Less: Accum. Prov. for Depr., Depl., and Amortization (108,111,115)	\$261,204.00	\$265,313.00
Net Utility Plant	\$270,163.00	\$266,054.00
<b>OTHER PROPERTY AND INVESTMENTS</b>		
Non-Utility Property-Net (121-122)		
Other Investments (124)		
Special Funds (128)		
Total Other Property and Investments		
<b>CURRENT AND ACCRUED ASSETS</b>		
Cash (131)	\$2,393.00	\$4,300.00
Temporary Cash Investments (136)		
Notes Receivable (141)		
Customer Accounts Receivable (142)	\$53,445.00	\$33,039.00
Other Accounts Receivable (143)		
Accum. Prov. For Uncollectible Accts - CR (144)		
Plant Materials and Operating Supplies (154)		
Gas stored - Current (164.1)		
Prepayments (165)		
Miscellaneous Current and Accrued Assets (174) (174)		
Total Current and Accrued Assets	\$55,838.00	\$37,339.00
<b>DEFERRED DEBITS</b>		
Unamortized Debt Expense (181)		
Extraordinary Property Losses (182.1)		
Miscellaneous Deferred Debits (186)		
Def. Losses From Disposition of Util. Plt. (187)		
Unamort. Loss on Reacquired Debt (189)		
Accum. Deferred Income taxes (190)		
Unrecovered Purchased Gas Costs (191)		
Total Deferred Debits		

3600 B & H Gas Company 01/01/2015 - 12/31/2015

Balance Sheet - Assets and Other Debts (Ref Page: 2)

Balance First of Yr

Balance End of Yr

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TOTAL ASSETS AND OTHER DEBITS

\$326,001.00

\$303,393.00

**3600 B & H Gas Company 01/01/2015 - 12/31/2015**  
**Balance Sheet - Liabilities and Other Credits (Ref Page: 3)**

Balance First of Yr.

Balance End of Yr.

	Balance First of Yr.	Balance End of Yr.
<b>PROPRIETARY CAPITAL</b>		
Capital Stock Issued (201)	\$8,000.00	\$8,000.00
Preferred Stock Issued (204)		
Miscellaneous Paid-In Capital (211)		
Discount on Capital Stock (213)		
Capital Stock Expense (214)		
Appropriated Retained Earnings (215)		
Unappropriated Retained Earnings (216)	(\$1,631,621.00)	(\$1,850,088.00)
Reacquired Capital Stock (217)		
<b>Total Proprietary Capital</b>	<b>(\$1,623,621.00)</b>	<b>(\$1,842,088.00)</b>
<b>LONG-TERM DEBT</b>		
Bonds (221)		
Advances From Associated Companies (223)		
Other Long-Term Debt (224)	\$405,761.00	\$405,761.00
<b>Total Long-Term Debt</b>	<b>\$405,761.00</b>	<b>\$405,761.00</b>
<b>OTHER NONCURRENT LIABILITIES</b>		
Accumulated Provision for Property Insurance (228.1)		
Accumulated Provision for Injuries and Damages (228.2)		
Accumulated Provision for Pensions and Benefits (228.3)		
Accumulated Miscellaneous Operating Provisions (228.4)		
<b>Total Other Noncurrent Liabilities</b>		
<b>CURRENT AND ACCRUED LIABILITIES</b>		
Notes Payable (231)		
Accounts Payable (232)	\$1,526,776.00	\$1,526,776.00
Notes Payable to Associated Companies (233)	\$5,952.00	\$952.00
Accounts Payable to Associated Companies (234)		\$200,799.00
Customer Deposits (235)	\$9,510.00	\$9,510.00
Taxes Accrued (236)	\$1,623.00	\$1,683.00
Interest Accrued (237)		
Miscellaneous Current and Accrued Liabilities (242)		
<b>Total Current and Accrued Liabilities</b>	<b>\$1,543,861.00</b>	<b>\$1,739,720.00</b>
<b>DEFERRED CREDITS</b>		



**3600 B & H Gas Company 01/01/2015 - 12/31/2015**  
**Balance Sheet - Liabilities and Other Credits (Ref Page: 3)**

Balance First of Yr.

Balance End of Yr.

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Customer Advances for Construction (252)		
Other Deferred Credits (253)		
Accum. Deferred Investment Tax Credits (255)		
Accum. Deferred Income Taxes (281-283)		
Total Deferred Credits		
<b>TOTAL LIABILITIES AND OTHER CREDITS</b>	<b>\$326,001.00</b>	<b>\$303,393.00</b>

3600 B & H Gas Company 01/01/2015 - 12/31/2015

Analysis of Gas Utility Plant and Accumulated Provisions for Depr., Depletion and Amort. (Ref Page: 4)

	Amount
Gas Plant In-Service - Classified (From pg 5 line 42) (101)	\$467,952.00
Property Under Capital Leases (101.1)	
Gas Plant Purchased or Sold (102)	
Completed Construction Not Classified (106)	
Total	\$467,952.00
Gas Plant Leased to Others (104)	
Gas Plant Held for Future Use (105)	
Construction Work in Progress - Gas (107)	
Gas Plant Acquisition Adjustments (114)	\$63,415.00
Other Gas Plant Adjustments (116)	
Total Utility Plant (fwd to Balance Sheet pg 1 Utility Plant (101-107,114,116))	\$531,367.00
Less:	
Accumulated Provision for Depreciation of Gas Utility Plant (108)	\$265,313.00
Accumulated Provision for Amortization and Depletion of Gas Utility Plant (111)	
Accumulated Provision for Amortization of Gas Plant Acquisition Adjustments (115)	
Total (Forward to Balance Sheet pg 1 Line: Less:(108,111,115))	\$265,313.00
Net Utility Plant (fwd. to Balance Sheet - Line Net Utility Plant)	\$266,054.00
Detail of Accumulated Provision for depreciation, Depletion and Amortization of Gas Utility Plant	
In Service:	
Depreciation	
Depletion	
Amortization	
Total - In Service	\$265,313.00
Leased to Others:	
Depreciation	
Depletion	
Amortization	
Total - Leased to Others	
Held for Future Use:	
Depreciation	
Amortization	
Total - Held for Future Use	

3600 B & H Gas Company 01/01/2015 - 12/31/2015

Analysis of Gas Utility Plant and Accumulated Provisions for Depr., Depletion and Amort. (Ref Page: 4)

	Amount
Amortization of Gas Plant Aquisition Adjustments	
TOTAL ACCUMULATED PROVISIONS (Same as line 15 above)	\$265,313.00

**3600 B & H Gas Company 01/01/2015 - 12/31/2015**

**Gas Utility Plant In Service (Ref Page: 5)**

	<b>Balance First of Year (b)</b>	<b>Additions (c)</b>	<b>Retirements (d)</b>	<b>Adj.-Inc. or Dec (e)</b>	<b>Balance End of Year (f)</b>
Intangible Plant (301-303)	\$11,591.00	\$0.00	\$0.00	\$0.00	\$11,591.00
Gas Prod. Plant (304-363)					
<b>TRANSMISSION PLANT</b>					
Land and land Rights (365.1)					
Rights of Way (365.2)					
Structures and Improvements (366)					
Mains (367)					
Compressor Station Equipment (368)					
Measure and Regulating Station Equipment (369)					
Communication Equipment (370)					
Other Equipment (371)					
<b>Total Transmission Plant</b>		\$0.00	\$0.00	\$0.00	\$0.00
<b>DISTRIBUTION PLANT</b>					
Land and Land Rights (374)					
Structures and Improvements (375)					
Mains (376)	\$199,225.00	\$0.00	\$0.00	\$0.00	\$199,225.00
Compressor Station Equipment (377)					
Meas. and Regulating Station Equip. General (378)					
Meas. and Regulating Station Equip. City Gate (379)					
Services (380)					
Meters (381)	\$27,155.00	\$0.00	\$0.00	\$0.00	\$27,155.00
Meter Installations (382)					
House Regulators (383)	\$1,422.00	\$0.00	\$0.00	\$0.00	\$1,422.00
House Regulator Installations (384)					
Ind. Meas. and Regulating Station Equipment (385)					

3600 B & H Gas Company 01/01/2015 - 12/31/2015

Gas Utility Plant In Service (Ref Page: 5)

	Balance First of Year (b)	Additions (c)	Retirements (d)	Adj.-Inc. or Dec (e)	Balance End of Year (f)
Other Prop. On Customers Premises (386)					
Other Equipment (387)					
Total Distribution Plant	\$227,802.00	\$0.00	\$0.00	\$0.00	\$227,802.00
GENERAL PLANT					
Land and Land Rights (389)					
Structures and Improvements (390)					
Office Furniture and Qipment (391)	\$4,620.00	\$0.00	\$0.00	\$0.00	\$4,620.00
Transportation Equipment (392)					
Stores Equipment (393)					
Tools, Shop and Garage Equipment (394)					
Laboratory Equipment (395)					
Power Operated Equipment (396)					
Communications Equipment (397)					
Miscellaneous Equipment (398)					
Other Tangible Plant (399)	\$223,939.00	\$0.00	\$0.00	\$0.00	\$223,939.00
Total General Plant	\$228,559.00	\$0.00	\$0.00	\$0.00	\$228,559.00
TOTAL GAS PLANT IN SERVICE	\$467,952.00	\$0.00	\$0.00	\$0.00	\$467,952.00

3600 B & H Gas Company 01/01/2015 - 12/31/2015

Accumulated Provision for Depreciation, Depletion and Amortization of Gas Utility Plant (Ref Page: 6)

	Amount
Balance Beginning of Year	\$261,204.00
Accruals for Year:	
Depreciation	\$4,109.00
Depletion	
Amortiation	
Other Accounts (Detail)	
Total Accruals for Year	\$4,109.00
Credit adjustments (describe) :	
Total Credits for the year	
Book Cost of Plant Ret. (same as Pg 5 line 42)	
Add: Cost of Removal	
Net Charges for Plant Retired	
Less: Salvage	
Net charges for Plant Retired	
Debit Adjustments (describe):	
Total Debit Adjustments for Year	
Balance End of Year	\$265,313.00

3600 B & H Gas Company 01/01/2015 - 12/31/2015

Capital Stock (Ref Page: 6)

Class and Series (a)	No Shares Auth(b)	Par Val per share(c)	Stated Val of NonPar(d)	Outstanding Shares (e)	Outstanding Amount (f)
COMMON	80	\$100.00	0.0000	80	\$8,000.00

3600 B & H Gas Company 01/01/2015 - 12/31/2015

Long-Term Debt (Ref Page: 7)

Class and Series	Orig. Issue Amt	Date of Issue (b)	Date of Maturity (c)	Outstanding Balance	Interest Rate (e)	Interest Amt (f)
List each Original Issue Amount Class and Series of Obligation						
COMMONWEALTH OF KY	\$0.00	1/1/1995	1/1/2005	\$405,761.00	0.0000	\$0.00
Total	\$0.00			\$405,761.00	0.0000	\$0.00



3600 B & H Gas Company 01/01/2015 - 12/31/2015

Notes Payable (Ref Page: 7)

	Name of Payee (a)	Date Of Note (b)	Date of Maturity (c)	Interest Rate (d)	Balance End of Year (e)
	BUD RIFE CONSTRUCTION INC			0.0000	\$952.00
Total				0.0000	\$952.00

3600 B & H Gas Company 01/01/2015 - 12/31/2015

Interest Accrued (Ref Page: 7)

Description of Obligation (a)	Int. Accr. Balance First of Yr	Int. Accr. During Yr (c)	Int. Paid During Yr (d)	Int. Accr. Balance End of Yr
Long Term Debt				
Note Payable				
Customer Deposits				
Other				
Total				

3600 B & H Gas Company 01/01/2015 - 12/31/2015

Other Current and Accrued Liabilities (Ref Page: 8)

Acct

Description

Amount

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Total

3600 B & H Gas Company 01/01/2015 - 12/31/2015

Statement of Retained Earnings for the Year (Ref Page: 8)

Item (a)	acct	This Year (b)	Last Year (c)
<b>UNAPPROPRIATED RETAINED EARNINGS (216)</b>			
Balance Beginning of Year		(\$1,631,621.00)	(\$1,525,546.00)
Balance Transferred from Income (433)		(\$218,467.00)	(\$106,075.00)
Miscellaneous Credits (specify Acct and Title)			
Total Credits to Unapprop. Retained earnings			
Dividends Declared - Preferred Stock (437)			
Dividends Declared - Common Stock (438)			
Adjustments to Retained Earnings (439)			
Miscellaneous Debits (Specify Acct No. and title)			
Total Debits to Unapprop. Retained Earnings			
Net Addition to Unapprop. Retained Earnings		(\$218,467.00)	(\$106,075.00)
Balance End of Year		(\$1,850,088.00)	(\$1,631,621.00)

3600 B & H Gas Company 01/01/2015 - 12/31/2015

Statement of Income for the Year (Ref Page: 9)

Description	Average No. Customers (b)	MFC of Nat. Gas sold (c)	Amount (d)
<b>OPERATING REVENUES</b>			
Residential Sales (480)	234	11,910	\$157,658.00
Commercial and Industrial Sales (481)	24	2,207	\$29,566.00
Interdepartmental Sales (484)			
Total Sales to Ultimate Consumers	258	14,117	\$187,224.00
Sales for Resale (483)			
Total Gas Service Revenues	258	14,117	\$187,224.00
<b>OTHER OPERATING REVENUES</b>			
Forfeited Discounts (487)			
Miscellaneous Service Revenues (488)			
Revenues From Transportation of Gas of Others (489)			
Revenues From Natural Gas Processed by Others (491)			
Rent From Gas Property (493)			
Other Gas Revenues (495)			
Total Other Operating Revenues			\$0.00
Total Gas Operating Revenues			\$187,224.00
<b>OPERATING EXPENSES</b>			
Total Gas Operation and Main. Expenses (from pg 11 )			\$394,294.00
Depreciation Expense (403)			\$4,109.00
Amortization and Depletion Expense (from pg 12) (404-407)			
Taxes Other Than Income taxes (from pg 12) (408.1)			\$7,288.00
Total Income Taxes-Utility Operations (from pg 12)			
Total Gas Operating Expenses			\$405,691.00
Net Operating Income			(\$218,467.00)
<b>OTHER INCOME</b>			
Other NonUtility Income - Net (415-418)			
Interest and dividend Income (419)			

3600 B & H Gas Company 01/01/2015 - 12/31/2015

Statement of Income for the Year (Ref Page: 9)

Description	Average No. Customers (b)	MFC of Nat. Gas sold (c)	Amount (d)
Miscellaneous Nonoperating Income (421)			
Other Accounts (Specify Acct. No & Title)			
Total Other Income			
OTHER DEDUCTIONS			
Interest on Long-Term Debt (427)			
Amort. of Debt Discount and Expense (428)			
Other Nonutility Deductions 426.1- 426.5			
Other Interest Expense (431)			
Total Income Taxes-Nonutility Operations (from pg 12)			
Other Accounts (Specify Acct. No. and Title)			
Taxes Other than Income Taxes 408.2 (from pg 12)			
Total Other Deductions			
Net Income			(\$218,467.00)

3600 B & H Gas Company 01/01/2015 - 12/31/2015  
Gas Operation and Maintenance Expenses (Ref Page: 10)

Amount (b)

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MANUFACTURED GAS PRODUCTION

Total Acct. 710-742 (Attach Sched by Accounts)

NATURAL GAS PRODUCTION AND GATHERING

Total Acct. 750-791 (Attach Sched. by Accounts)

EXPLORATION AND DEVELOPMENT EXPENSES

Total Acct. 795-798 (Attach Sched by Accounts)

STORAGE EXPENSES

Total Acct. 740-747 (Attach Sched by Account)

OTHER GAS SUPPLY EXPENSES

Natural Gas City Gate Purchases (804)

\$128,618.00

Other Gas Purchases (805)

Purchased Gas Cost Adjustments (805.1)

Purchased Gas Expenses (807)

Gas Withdrawn From Storage-Debit (808.1)

Gas Delivered to Storage-Credit (808.2)

Gas Used for Other Utility Operations - Credit (812)

Other Gas Supply Expenses (813)

Total Other Gas Supply Expenses

\$128,618.00

TRANSMISSION EXPENSES

Operation Supervision and Engineering (850)

Compressor Station Labor and Expenses (853)

Measuring and Regulating Station Expenses (857)

Transmission and Compression of Gas by Others (858)

Rents (860)

Maintenance of Mains (863)

Maintenance of Compressor Station Equipment (864)

Total Transmission Expenses

DISTRIBUTION EXPENSES

Operation Supervision and Engineering (870)

\$32,400.00

Compressor Station Labor and Expenses (872)

Mains and Services Expenses (874)

Measuring and Regulating Station Expenses (875)

**3600 B & H Gas Company 01/01/2015 - 12/31/2015**  
**Gas Operation and Maintenance Expenses (Ref Page: 10)**

	<b>Amount (b)</b>
Meter and House Regulator Expenses (878)	
Other Expenses (880)	\$9,724.00
Rents (881)	\$23,391.00
Maintenance Supervision and Engineering (885)	
Maintenance of Mains (887)	
Maintenance of Services (892)	
Maintenance of Meters and House Regulators (893)	
Maintenance of Other Equipment (894)	
Total Distribution Expenses	
CUSTOMER ACCOUNTS EXPENSE	
Meter Reading Labor (902)	
Customer Records and Collection Expenses (903)	
Uncollectible Accounts (904)	\$4,568.00
Total Customer Accounts Expense	\$4,568.00
CUSTOMER SERVICE AND INFORMATIONAL EXPENSES	
Miscellaneous Customer Service and Informational Expenses (910)	
ADMINISTRATIVE AND GENERAL EXPENSES	
Administrative and General Salaries (920)	\$22,400.00
Office Supplies and Expenses (921)	\$4,184.00
Administrative Expenses Transferred - Credit (922)	
Outside Services Employed (923)	\$2,050.00
Property Insurance (924)	\$9,240.00
Injuries and Damages (925)	
Employee Pensions and Benefits (926)	\$8,648.00
Franchise Requirements (927)	
Regulatory Commission Expenses (928)	
Duplicate Charges - Credit (929)	
General Advertising Expenses (930.1)	
Miscellaneous General Expenses (930.2)	\$4,513.00
Rents (931)	
Maintenance of General Plant (932)	
Total Administrative and General Expenses	\$51,035.00

*Ball  
 Corp.*

\$144,558.00



3600 B & H Gas Company 01/01/2015 - 12/31/2015  
Gas Operation and Maintenance Expenses (Ref Page: 10)

Amount (b)

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TOTAL GAS OPERATION AND MAINT. EXPENSES (to pg 9)

\$394,294.00

**3600 B & H Gas Company 01/01/2015 - 12/31/2015**  
**Number of Customers - End of Year (Ref Page: 11)**

		<b>Total</b>
Residential (480)	234	
Commercial and Industrial (481)	24	
Interdepartmental Sales (484)		
Total - Ultimate Consumer	258	
Sales for Resale (483)		
Total Gas Service Customers	258	

3600 B & H Gas Company 01/01/2015 - 12/31/2015

Taxes Other Than Income Taxes (408) (Ref Page: 12)

	Item (a)	Amount (b)
Payroll Taxes		\$4,529.00
Public Service Commission Assessment		
Other (Specify)		
	KY SALES TAX	\$1,824.00
	PSC ASSESSMENT	\$416.00
	KY LLET TAX	\$175.00
	OTHER TAX & LICENSE	\$344.00
Total (Same as pg 9, lines 25 and 48)		\$7,288.00

3600 B & H Gas Company 01/01/2015 - 12/31/2015

Operating and Non-Operating Income Taxes (Ref Page: 12)

Amount (c)

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Income Taxes, Utility Operating Income - Federal (409.1)  
Income Taxes, Utility Operating Income - State (409.1)  
Income Taxes, Utility Operating Income - Other (409.1)  
Provision for Deferred Income taxes, Utility Operating Income (410.1)  
Provision for Deferred Income Taxes - Credit, Utility Operating Income (411.1)  
Investment Tax Credit Adjustments, Utility Operations (411.4)  
Total Income Taxes - Utility Operat. Income ( to pg 9, line 26)  
Income Taxes, Other Income and Deductions - Federal (409.2)  
Income Taxes, Other Income and Deductions - State (409.2)  
Income Taxes, Other Income and Deductions - Other (409.2)  
Provision for Deferred Income Taxes, Other Income and Deductions (410.2)  
Provision for Deferred Income Taxes - Credit, Other Income and Deductions (411.2)  
Investment Tax Credit Adjustments, Other Income and Deductions (411.5)  
Total Income Taxes - Nonutility Op. Income ( to pg 9 line 44)

3600 B & H Gas Company 01/01/2015 - 12/31/2015

Amortization Expense (Ref Page: 12)

Amount (c)

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Amortization and Depletion of Producing Nat Gas Land and Land Rights (404.1)

Amortization of Other Gas Plant (405)

Amortization of Gas Plant Acquisition Adjustments (406)

Amortization of Property Losses (407.1)

Amortization of Conversion Expenses (407.2)

Total Amortization Expense (same pg 9 line 24)

3600 B & H Gas Company 01/01/2015 - 12/31/2015

Sales for Resale Nat Gas (483) (Ref Page: 13)

Utility Name (a)	Point of Delivery (b)	FERC Rate (c)	Appx BTU per cu	MCF Gas Sold(e)	Rev for Year(f)	Ave Rev Per MCF(g)
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Total

3600 B & H Gas Company 01/01/2015 - 12/31/2015

Gas Purchases (Accts 804,805) (Ref Page: 14)

Name of	Point of	FERC rate(c)	(d)	(e)	(f)	(g)	BTU per cu	MCF of Gas	Amount (j)	cent/MCF (k)
B & S OIL AND GAS							0	13,047	\$122,381.00	9.0000
EQT							0	1,376	\$6,237.00	5.0000
Total							0	14,423	\$128,618.00	0.0000

3600 B & H Gas Company 01/01/2015 - 12/31/2015

Gas Account - Natural Gas (Ref Page: 15)

MCF (14.73 psia at 60F)

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GAS RECEIVED

Natural Gas Produced

Purchases:

Natural Gas Purchases (804)

14,423

Other Gas Purchases (805)

Other Receipts: (Specify)

Total Receipts

14,423

GAS DELIVERED

Natural Gas Sales (same as pg 9 col c line 9)

14,117

Other Deliveries: (Specify)

Total Deliveries

14,117

Unaccounted for Gas

306

Natural Gas Used by Respondent

Total Deliveries and Unaccounted For

14,423



**3600 B & H Gas Company 01/01/2015 - 12/31/2015**

**CheckList**

Item	Value 1	Value 2	Agree	Explain
<b>Balance Sheet Assets and Other Debts (ref pg 2)</b>				
Utility Plant (101-107,114,116) agrees with Analysis of Gas Utility Plant (ref pg 4) Total Utility Plant	531367.00	531367.00	OK	
Net Utility Plant agrees with Analysis of Gas Utility Plant and Accumulated Provisions for Depr, Depletion and Amort. (ref. pg 4) Net Utility Plant	266054.00	266054.00	OK	
Accum. Prov. for Depr., Depletion and Amort (Acct 108-111,115) agrees with Analysis of Gas Utility Plant (ref 4) Accum Prov. for Depr Depletion and Amort.	265313.00	265313.00	OK	
<b>Analysis of Gas Utility Plant and Accumulated Provisions (ref pg 4)</b>				
Line Accum Prov for Depr. Depletion and Amort of Gas Util plant agrees with Line on same page Total Accumulated Provisions	265313.00	265313.00	OK	
Line Gas Plant In-Service agrees with Sched Gas Utility Plant in Service (ref pg 5) Line Total Gas Plant in Service	467952.00	467952.00	OK	
Line (Acct 108-111,115) agrees with Sched Accumulated Provision for Depreciation, Depletion and Amortization (ref pg 6) Balance End of Year	265313.00	265313.00	OK	
Line Total Assets and Other Debits agrees with Balance Sheet - Liabilities and Other Credits (ref pg 3) Line Total Liabilities and Other Credits	303393.00	303393.00	OK	
<b>Balance Sheet Liabilities and Other Credits (ref pg 3)</b>				
Common Capital Stock (Acct 201) plus Preferred Capital stock (Acct 204) agrees with Sched Capital Stock (ref pg 6) Total Col f	8000.00	8000.00	OK	
Line Total Long-Term Debt agrees with Sched Long Term Debt (ref pg 7) Total Col d	405761.00	405761.00	OK	
The sum of Lines Notes Payable (Acct 231) plus Notes Payable (Acct 233) agrees with Sched Notes Payable (ref pg 7) Total col e	952.00	952.00	OK	
Line Interest Accrued (Acct 237) agrees with Sched Interest Accrued (ref pg 7) Total Col e	0	0	OK	

**3600 B & H Gas Company 01/01/2015 - 12/31/2015**

**CheckList**

Item	Value 1	Value 2	Agree	Explain
Line Other Current and Accrued Liabilities (Acct 242) agrees with Sched Other Current and Accrued Liabilities (ref pg 8) Total	0	0	OK	
Unappropriated Retained Earnings (Acct 216) agrees with Sched Statement of Retained Earnings (ref pg 8) Balance End of Year Col b	-1850088.00	-1850088.00	OK	
Statement of Income for the Year (ref pg 9)				
Line Total Gas Operation and Maint. Expenses agrees with Sched Gas Operation and Maintenance Expenses (ref pg 10) Total Amount Col b	394294.00	394294.00	OK	
Line Net Income agrees with Sched Statement of Income Line Balance Transferred from Income (Acct 433) Col b	-218467.00	-218467.00	OK	
The Sum of Taxes (Acct 408.1) plus Taxes (Acct 408.2) agrees with Sched Taxes Other than Income (ref pg 12) Total Col b	7288.00	7288.00	OK	
Line Interest on Long Term Debt ( Acct 427) plus Line Other Interest (Acct 431) agrees with Sched Interest Accrued (ref pg 7) Total Interest Accrued During Year Col c	0	0	OK	
Line Total Income Taxes - Utility Operations agrees with Sched Operation and Non-Operating Income Taxes (ref pg 12) Total Income Taxes - Utility Operating Income	0	0	OK	
Line Total Income Taxes - NonUtility Operations agrees with Sched Operation and Non-Operating Income Taxes (ref pg 12) Total Income Taxes - NonUtility Operating Income	0	0	OK	
Line Amortization Expense (404-407) agrees with Sched Amortization Expense (ref pg 12) Total	0	0	OK	
Income Sales for Resale (Acct 483) agrees with Sched Sales for Resale Nat. Gas (ref pg 13) Total Col f	0	0	OK	
Gas Operation and Maintenance Expenses (ref pg 10)				

3600 B & H Gas Company 01/01/2015 - 12/31/2015

CheckList

Item	Value 1	Value 2	Agree	Explain
Line Natural Gas Purchases (Acct 804) plus Line Other Gas Purchases (Acct 805) agrees with Sched Gas Account (ref pg 14) Natural Gas Purchases	128618.00	128618.00	OK	
Total SCHED Gas Purchases (Ref pg 14) Line Total MCF of Gas agrees with Natural Gas Purchases SUM of Natural Gas plus Other Gas Purchases	14423	14423	OK	
SCHED Gas Account - Natural Gas (ref pg 15) Line Total Receipts Col b agrees with Sched Gas Account - Natural Gas (ref pg 15) Line Total Deliveries and Unaccounted for Col b	14423	14423	OK	
SCHED Gas Account - Natural Gas (ref pg 15) Line Natural Gas Sales MCF agrees with Sched Statement of Income (ref pg 9) Line Total MCF of Gas Service Revenues	14117	14117	OK	