



Andy Beshear  
Governor

Rebecca W. Goodman  
Secretary  
Energy and Environment Cabinet

Commonwealth of Kentucky  
**Public Service Commission**  
211 Sower Blvd.  
P.O. Box 615  
Frankfort, Kentucky 40602-0615  
Telephone: (502) 564-3940  
Fax: (502) 564-3460  
psc.ky.gov

Kent A. Chandler  
Chairman

Angie Hatton  
Vice Chairman

Mary Pat Regan  
Commissioner

August 14, 2023

## PARTIES OF RECORD

Re: CASE NO. 2022-00315

Notice is given to all parties that the attached documents have been filed into the record of this proceeding.

If you have any comments you would like to make regarding the contents of the document, please do so within five days of receipt of this letter. If you have any questions, please contact Tina C. Frederick, Assistant General Counsel at 502-782-2042 or [tina.frederick@ky.gov](mailto:tina.frederick@ky.gov).

Sincerely,

  
Linda C. Bridwell, PE  
Executive Director

Attachment: Document

## Emmons, Helen (PSC)

---

**From:** Kerry Kasey [REDACTED]  
**Sent:** Thursday, February 23, 2023 1:42 PM  
**To:** Abshire, Jeff A (PSC)  
**Subject:** RE: 2021 General Ledger  
**Attachments:** GeneralValley2021.xlsx

**This Message Originated from Outside the Organization**

This Message Is From an External Sender.

Report Suspicious

Try this?

---

**From:** Abshire, Jeff A (PSC) <jeff.abshire@ky.gov>  
**Sent:** Thursday, February 23, 2023 1:23 PM  
**To:** Kerry Kasey [REDACTED]  
**Subject:** 2021 General Ledger

Mr. Casey, the 2021 general ledger stops with account 164 Inventory. It looks like it's missing about 600 – 700 lines. Can you please resend.

Thanks,

Jeff Abshire  
502-782-0072

---

**From:** Kerry Kasey [REDACTED]  
**Sent:** Thursday, February 23, 2023 12:32 PM  
**To:** Abshire, Jeff A (PSC) <jeff.abshire@ky.gov>  
**Subject:** RE: KY PSC Case No. 2022-00315, Field Review, Document Listing Request for Mr. Kerry Casey

**\*\*CAUTION\*\* PDF attachments may contain links to malicious sites. Please contact the COT Service Desk [ServiceCorrespondence@ky.gov](mailto:ServiceCorrespondence@ky.gov) for any assistance.**

Jeff: I have attached the excel files. Question #1

For questions 2, 3 and 5

The reason we don't have both Irvington Gas and Valley Gas pay you and Kevin is because the wages would of the employer portion of the FICA tax. For 2022, a person caps out on Social Security taxes at \$147,000. The company withholds and matches 6.2% of that amount but once you get over \$147,000 it goes away. But if you were to get salaries from two different jobs, this tax would be paid twice.

The good news is the employee gets a refund for their excess withholding but the bad news is the employer does not and that is why we only want you to be paid by Irvington Gas.

Our Propane Company charged Valley Gas for rental space in the building \$6000 annually.

Question #4 – I can't find the agreement between Irvington Gas (Propane company) and Valley Gas for the annual billing of Utilities, Rent, Mgt Fees. I know somewhere years ago my Dad and PSC has this agreement and I am still looking 😊

Question #6 & #7 attached

Question #8 The only expenditures would be the ones in Question #4. Valley Gas uses the storage buildings, automobiles, Office facilities, warehouses of Irvington Gas.

Question #9 – Valley Gas has a storage account that Constellation Energy manages and tries to hedge against price spikes with it. When gas is pulled from storage than it is used.

Let me know of other questions that I can maybe answer for you.

*Kerry R Kasey*  
VALLEY GAS, INC.  
401 S 1ST STREET  
IRVINGTON, KY, 40146  
270/547-2455  
[REDACTED]

---

**From:** Abshire, Jeff A (PSC) <[jeff.abshire@ky.gov](mailto:jeff.abshire@ky.gov)>  
**Sent:** Wednesday, February 22, 2023 10:00 AM  
**To:** Kerry Kasey [REDACTED]  
**Cc:** Abner, Noah (PSC) <[noah.abner@ky.gov](mailto:noah.abner@ky.gov)>  
**Subject:** RE: KY PSC Case No. 2022-00315, Field Review, Document Listing Request for Mr. Kerry Casey

Thank you.

Jeff Abshire  
502-782-0072

---

**From:** Kerry Kasey [REDACTED]  
**Sent:** Wednesday, February 22, 2023 10:05 AM  
**To:** Abshire, Jeff A (PSC) <[jeff.abshire@ky.gov](mailto:jeff.abshire@ky.gov)>  
**Subject:** RE: KY PSC Case No. 2022-00315, Field Review, Document Listing Request for Mr. Kerry Casey

Wed is OK – Kerry Kasey

---

**From:** Abshire, Jeff A (PSC) <[jeff.abshire@ky.gov](mailto:jeff.abshire@ky.gov)>  
**Sent:** Wednesday, February 22, 2023 9:46 AM  
**To:** [REDACTED]  
**Cc:** [REDACTED]  
**Subject:** KY PSC Case No. 2022-00315, Field Review, Document Listing Request for Mr. Kerry Casey

Mr. Casey,

Thank you for your time yesterday. Noah and I discussed possible dates for the field review with PSC management and we agreed that we need schedule a date that you will be available on site to respond to review questions. Since you indicated that you are not available the week of March 6 we would like to schedule the field review for **next Wednesday March 1, 2023**. This will permit us to complete it by the date in the February 17, 2023 Order of no later than March 16, 2023. We would anticipate arriving between 9:00 and 9:30 your time. **Please confirm via email that this proposed date will work for your schedule.** I have also copied Cova on this email since you indicated that she would be a participant.

During the review we will walk through revenues and expenses, ask questions, and may ask for documentation to support amounts. We also may ask for information to clarify accounting policies and practices in general. The items below are what we plan to review but may not be all inclusive. It would be helpful if you could provide item #1 general ledgers and trial balances, and item #9 natural gas volume clarification via email prior to our meeting. The general ledgers and trial balances can be submitted in one file as four individual sheets if you wish.

- 1 General ledger and trial balance for 2020 and 2021 in Excel file format (email to us ahead of time if possible)**
- 2 Copies of W-2s and 1099s (if dividends paid or other charges reimbursed and reported) for each employee during the year.**
- 3 Provide hours worked by each employee during 2021.**
- 4 Copy of agreements for any service charges to Valley Gas from related ownership companies.**
- 5 State and Federal unemployment tax returns that support payments during 2021.**
- 6 Describe types of expenditures (functional, vendors, average dollars) that are classified as Outside Services Employed in the 2021 Annual Report.**
- 7 Suppliers who received rents of \$7,954 during 2021 - provide names, dollars, and state whether a related entity.**
- 8 List of all expenditures, if any, that are allocated between Valley Gas and other owned companies.**
- 9 Refer to Sept 30, 2022 filing BillingAnalysis-DecliningBlockRates.pdf. Also refer to 2021 Annual Report "Gas Account - Natural Gas" page 37. Explain the difference between Total Deliveries of 48,236 in the Annual Report and usage of 31,093 in the billing analysis.**

Please feel free to call if you have any questions and also please confirm the proposed date. We look forward to meeting with you tentatively on Wednesday March 1, 2023.

Thank you,

Jeff Abshire  
Public Utilities Rate Analyst  
Kentucky Public Service Commission

502-782-0072

Noah Abner  
Public Utilities Rate Analyst  
Kentucky Public Service Commission  
502-782-2737

VALLEY GAS, INC.  
General Ledger  
As of December 31, 2021

CASH - 131

Type	Date	Num	Name	Memo
Deposit	01/02/2021		Bank Deposit	Deposit
Deposit	01/02/2021		Bank Deposit	Deposit
Deposit	01/04/2021		Bank Deposit	Deposit
Deposit	01/04/2021		Bank Deposit	Deposit
Deposit	01/07/2021		Bank Deposit	Deposit
Deposit	01/07/2021		Bank Deposit	Deposit
Deposit	01/12/2021		Bank Deposit	Deposit
Deposit	01/12/2021		Bank Deposit	Deposit
Deposit	01/14/2021		Bank Deposit	Deposit
Deposit	01/14/2021		Bank Deposit	Deposit
Deposit	01/19/2021		Bank Deposit	Deposit
Deposit	01/19/2021		Bank Deposit	Deposit
Deposit	01/22/2021		Bank Deposit	Deposit
Deposit	01/26/2021		Bank Deposit	Deposit
Deposit	01/26/2021		Bank Deposit	Deposit
General Journal	01/31/2021	Jan Rec		
Deposit	02/01/2021		Bank Deposit	Deposit
Deposit	02/01/2021		Bank Deposit	Deposit
Deposit	02/02/2021		Bank Deposit	Deposit
Deposit	02/02/2021		Bank Deposit	Deposit
Deposit	02/08/2021		Bank Deposit	Deposit
Deposit	02/08/2021		Bank Deposit	Deposit
Deposit	02/12/2021		Bank Deposit	Deposit
Deposit	02/12/2021		Bank Deposit	Deposit
Deposit	02/17/2021		Bank Deposit	Deposit
Deposit	02/17/2021		Bank Deposit	Deposit
Deposit	02/22/2021		Bank Deposit	Deposit
Deposit	02/22/2021		Bank Deposit	Deposit
Deposit	02/27/2021		Bank Deposit	Deposit
Deposit	02/27/2021		Bank Deposit	Deposit
General Journal	02/28/2021	FEB Rec		
Deposit	03/02/2021		Bank Deposit	Deposit
Deposit	03/02/2021		Bank Deposit	Deposit
Deposit	03/06/2021		Bank Deposit	Deposit
Deposit	03/06/2021		Bank Deposit	Deposit
Deposit	03/09/2021		CASH	Deposit
Deposit	03/09/2021		CASH	Deposit
Deposit	03/10/2021		Bank Deposit	Deposit
Deposit	03/10/2021		Bank Deposit	Deposit
Deposit	03/12/2021		Bank Deposit	Deposit
Deposit	03/18/2021		Bank Deposit	Deposit
Deposit	03/18/2021		Bank Deposit	Deposit
Deposit	03/22/2021		Bank Deposit	Deposit

VALLEY GAS, INC.  
General Ledger  
As of December 31, 2021

Type	Date	Num	Name	Memo
Deposit	03/22/2021		Bank Deposit	Deposit
Deposit	03/26/2021		Bank Deposit	Deposit
Deposit	03/26/2021		Bank Deposit	Deposit
General Journal	03/31/2021	MARCH Rec		
Deposit	04/01/2021		CASH	Deposit
Deposit	04/01/2021		CASH	Deposit
Deposit	04/05/2021		CASH	Deposit
Deposit	04/05/2021		CASH	Deposit
Deposit	04/06/2021		CASH	Deposit
Deposit	04/06/2021		CASH	Deposit
Deposit	04/07/2021		CASH	Deposit
Deposit	04/07/2021		CASH	Deposit
Deposit	04/08/2021		CASH	Deposit
Deposit	04/08/2021		CASH	Deposit
Deposit	04/09/2021		CASH	Deposit
Deposit	04/09/2021		CASH	Deposit
Deposit	04/13/2021		CASH	Deposit
Deposit	04/13/2021		Bank Deposit	Deposit
Deposit	04/15/2021		CASH	Deposit
Deposit	04/15/2021		CASH	Deposit
Deposit	04/20/2021		Bank Deposit	Deposit
Deposit	04/20/2021		Bank Deposit	Deposit
Deposit	04/23/2021		Bank Deposit	Deposit
Deposit	04/23/2021		Bank Deposit	Deposit
Deposit	04/28/2021		Bank Deposit	Deposit
Deposit	04/28/2021		Bank Deposit	Deposit
Deposit	04/30/2021		CASH	Deposit
Deposit	04/30/2021		CASH	Deposit
General Journal	04/30/2021	APRIL Rec		
General Journal	04/30/2021	APRIL Rec		PAYMENT MOVED TO IRVINGTON GAS
Deposit	05/03/2021		CASH	Deposit
Deposit	05/03/2021		CASH	Deposit
Deposit	05/04/2021		Bank Deposit	Deposit
Deposit	05/04/2021		Bank Deposit	Deposit
Deposit	05/06/2021		Bank Deposit	Deposit
Deposit	05/06/2021		Bank Deposit	Deposit
Deposit	05/11/2021		Bank Deposit	Deposit
Deposit	05/11/2021		Bank Deposit	Deposit
Deposit	05/17/2021		Bank Deposit	Deposit
Deposit	05/17/2021		Bank Deposit	Deposit
Deposit	05/21/2021		Bank Deposit	Deposit
Deposit	05/21/2021		Bank Deposit	Deposit
Deposit	05/26/2021		Bank Deposit	Deposit
Deposit	05/26/2021		Bank Deposit	Deposit

VALLEY GAS, INC.  
General Ledger  
As of December 31, 2021

Type	Date	Num	Name	Memo
General Journal	05/31/2021	MAY Rec		
Deposit	06/01/2021		Bank Deposit	Deposit
Deposit	06/01/2021		Bank Deposit	Deposit
Deposit	06/03/2021		Bank Deposit	Deposit
Deposit	06/03/2021		Bank Deposit	Deposit
Deposit	06/04/2021		Bank Deposit	Deposit
Deposit	06/04/2021		Bank Deposit	Deposit
Deposit	06/08/2021		Bank Deposit	Deposit
Deposit	06/08/2021		Bank Deposit	Deposit
Deposit	06/09/2021		Bank Deposit	Deposit
Deposit	06/09/2021		Bank Deposit	Deposit
Deposit	06/10/2021		Bank Deposit	Deposit
Deposit	06/10/2021		Bank Deposit	Deposit
Deposit	06/11/2021		CASH	Deposit
Deposit	06/11/2021		Bank Deposit	Deposit
Deposit	06/15/2021		Bank Deposit	Deposit
Deposit	06/15/2021		Bank Deposit	Deposit
Deposit	06/18/2021		Bank Deposit	Deposit
Deposit	06/22/2021		Bank Deposit	Deposit
Deposit	06/30/2021		CASH	Deposit
Deposit	06/30/2021		CASH	Deposit
General Journal	06/30/2021	JUNE Rec		
Deposit	07/07/2021		Bank Deposit	Deposit
Deposit	07/07/2021		Bank Deposit	Deposit
Deposit	07/09/2021		Bank Deposit	Deposit
Deposit	07/09/2021		Bank Deposit	Deposit
Deposit	07/12/2021		Bank Deposit	Deposit
Deposit	07/12/2021		Bank Deposit	Deposit
Deposit	07/16/2021		Bank Deposit	Deposit
Deposit	07/16/2021		Bank Deposit	Deposit
Deposit	07/22/2021		Bank Deposit	Deposit
Deposit	07/22/2021		Bank Deposit	Deposit
General Journal	07/31/2021	JULY Rec		
Deposit	08/02/2021		Bank Deposit	Deposit
Deposit	08/02/2021		Bank Deposit	Deposit
Deposit	08/04/2021		CASH	Deposit
Deposit	08/04/2021		CASH	Deposit
Deposit	08/11/2021		Bank Deposit	Deposit
Deposit	08/11/2021		Bank Deposit	Deposit
Deposit	08/12/2021		Bank Deposit	Deposit
Deposit	08/23/2021		Bank Deposit	Deposit
Deposit	08/23/2021		Bank Deposit	Deposit
Deposit	08/31/2021		Bank Deposit	Deposit
Deposit	08/31/2021		Bank Deposit	Deposit



VALLEY GAS, INC.  
General Ledger  
As of December 31, 2021

Type	Date	Num	Name	Memo
General Journal	08/31/2021	AUG Rec		
Deposit	09/07/2021		Bank Deposit	Deposit
Deposit	09/07/2021		Bank Deposit	Deposit
Deposit	09/08/2021		Bank Deposit	Deposit
Deposit	09/08/2021		Bank Deposit	Deposit
Deposit	09/10/2021		Bank Deposit	Deposit
Deposit	09/10/2021		Bank Deposit	Deposit
Deposit	09/14/2021		Bank Deposit	Deposit
Deposit	09/14/2021		Bank Deposit	Deposit
Deposit	09/20/2021		Bank Deposit	Deposit
Deposit	09/20/2021		Bank Deposit	Deposit
Deposit	09/27/2021		Bank Deposit	Deposit
Deposit	09/27/2021		Bank Deposit	Deposit
General Journal	09/30/2021	SEPT Rec		
Deposit	10/01/2021		Bank Deposit	Deposit
Deposit	10/01/2021		Bank Deposit	Deposit
Deposit	10/04/2021		Bank Deposit	Deposit
Deposit	10/04/2021		Bank Deposit	Deposit
Deposit	10/07/2021		Bank Deposit	Deposit
Deposit	10/07/2021		Bank Deposit	Deposit
Deposit	10/08/2021		Bank Deposit	Deposit
Deposit	10/08/2021		Bank Deposit	Deposit
Deposit	10/11/2021		Bank Deposit	Deposit
Deposit	10/11/2021		Bank Deposit	Deposit
Deposit	10/12/2021		Bank Deposit	Deposit
Deposit	10/12/2021		Bank Deposit	Deposit
Deposit	10/15/2021		Bank Deposit	Deposit
Deposit	10/15/2021		Bank Deposit	Deposit
Deposit	10/20/2021		Bank Deposit	Deposit
Deposit	10/20/2021		Bank Deposit	Deposit
Deposit	10/23/2021		Bank Deposit	Deposit
Deposit	10/23/2021		Bank Deposit	Deposit
Deposit	10/26/2021		Bank Deposit	Deposit
Deposit	10/26/2021		Bank Deposit	Deposit
Deposit	10/30/2021		Bank Deposit	Deposit
Deposit	10/30/2021		Bank Deposit	Deposit
General Journal	10/31/2021	OCT RECEIPT		
Deposit	11/05/2021		Bank Deposit	Deposit
Deposit	11/05/2021		Bank Deposit	Deposit
Deposit	11/09/2021		Bank Deposit	Deposit
Deposit	11/09/2021		Bank Deposit	Deposit
Deposit	11/11/2021		Bank Deposit	Deposit
Deposit	11/11/2021		Bank Deposit	Deposit
Deposit	11/16/2021		CASH	Deposit

VALLEY GAS, INC.  
General Ledger  
As of December 31, 2021

Type	Date	Num	Name	Memo
Deposit	11/16/2021		Bank Deposit	Deposit
Deposit	11/22/2021		Bank Deposit	Deposit
Deposit	11/22/2021		Bank Deposit	Deposit
Deposit	11/27/2021		Bank Deposit	Deposit
Deposit	11/27/2021		Bank Deposit	Deposit
General Journal	11/30/2021	Nov Repts		
Deposit	12/01/2021		Bank Deposit	Deposit
Deposit	12/01/2021		Bank Deposit	Deposit
Deposit	12/02/2021		Bank Deposit	Deposit
Deposit	12/02/2021		Bank Deposit	Deposit
Deposit	12/07/2021		Bank Deposit	Deposit
Deposit	12/07/2021		Bank Deposit	Deposit
Deposit	12/09/2021		Bank Deposit	Deposit
Deposit	12/09/2021		Bank Deposit	Deposit
Deposit	12/11/2021		Bank Deposit	Deposit
Deposit	12/11/2021		Bank Deposit	Deposit
Deposit	12/14/2021		Bank Deposit	Deposit
Deposit	12/17/2021		Bank Deposit	Deposit
Deposit	12/17/2021		Bank Deposit	Deposit
Deposit	12/27/2021		Bank Deposit	Deposit
Deposit	12/27/2021		Bank Deposit	Deposit
Deposit	12/31/2021		Bank Deposit	Deposit
Deposit	12/31/2021		Bank Deposit	Deposit
General Journal	12/31/2021	Dec Rec		
General Journal	12/31/2021	adjusting		CORRECT CASH
Total CASH - 131				
<b>MONEY MARKET - 131</b>				
Check	01/04/2021	ACH	GATEWAY	
Check	01/04/2021	ACH	GATEWAY	
Check	01/04/2021	ACH	MERCH BANKCARD	
Check	01/04/2021	ACH	MERCH BANKCARD	
General Journal	01/31/2021	Jan Rec		
Check	02/02/2021	ACH	GATEWAY	
Check	02/02/2021	ACH	GATEWAY	
Check	02/02/2021	ACH	MERCH BANKCARD	
Check	02/02/2021	ACH	MERCH BANKCARD	
General Journal	02/28/2021	FEB Rec		
General Journal	02/28/2021	FEB Rec		
Check	03/02/2021	ACH	MERCH BANKCARD	
Check	03/02/2021	ACH	MERCH BANKCARD	
Check	03/02/2021	ACH	GATEWAY	
Check	03/02/2021	ACH	GATEWAY	
Transfer	03/31/2021			Funds Transfer
General Journal	03/31/2021	MARCH Rec		

VALLEY GAS, INC.  
General Ledger  
As of December 31, 2021

Type	Date	Num	Name	Memo
General Journal	03/31/2021	MARCH Rec		
General Journal	03/31/2021	MARCH Rec		
Check	04/02/2021	ACH	MERCH BANKCARD	
Check	04/02/2021	ACH	MERCH BANKCARD	
Check	04/02/2021	ACH	GATEWAY	
Check	04/02/2021	ACH	GATEWAY	
General Journal	04/30/2021	APRIL Rec		
General Journal	04/30/2021	APRIL Rec		
General Journal	04/30/2021	APRIL Rec		
Check	05/03/2021	ACH	MERCH BANKCARD	
Check	05/03/2021	ACH	MERCH BANKCARD	
Check	05/04/2021	ACH	GATEWAY	
Check	05/04/2021	ACH	GATEWAY	
General Journal	05/31/2021	MAY Rec		
General Journal	05/31/2021	MAY Rec		
Check	06/02/2021	ACH	MERCH BANKCARD	
Check	06/02/2021	ACH	MERCH BANKCARD	
Check	06/02/2021	ACH	GATEWAY	
Check	06/02/2021	ACH	GATEWAY	
General Journal	06/30/2021	JUNE Rec		
General Journal	06/30/2021	JUNE Rec		
Check	07/02/2021	ACH	MERCH BANKCARD	
Check	07/02/2021	ACH	MERCH BANKCARD	
Check	07/02/2021	ACH	GATEWAY	
Check	07/02/2021	ACH	GATEWAY	
General Journal	07/31/2021	JULY Rec		
General Journal	07/31/2021	JULY Rec		
Check	08/02/2021	ACH	MERCH BANKCARD	
Check	08/02/2021	ACH	MERCH BANKCARD	
Check	08/03/2021	ACH	GATEWAY	
Check	08/03/2021	ACH	GATEWAY	
General Journal	08/31/2021	AUG Rec		
General Journal	08/31/2021	AUG Rec		
Check	09/02/2021		GATEWAY	
Check	09/02/2021		MERCH BANKCARD	
Transfer	09/24/2021			Funds Transfer
General Journal	09/30/2021	SEPT Rec		
General Journal	09/30/2021	SEPT Rec		
Check	10/04/2021		GATEWAY	
Check	10/04/2021		MERCH BANKCARD	
General Journal	10/31/2021	OCT RECEIPT		
Check	11/02/2021		GATEWAY	
Check	11/02/2021		MERCH BANKCARD	
General Journal	11/30/2021	Nov Repts		

VALLEY GAS, INC.  
General Ledger  
As of December 31, 2021

Total MONEY MARKET - 131  
REGULAR ACCOUNT - 131

Type	Date	Num	Name	Memo
Check	12/02/2021	ACH	MERCH BANKCARD	
Check	12/02/2021	ACH	GATEWAY	
Deposit	12/13/2021			transfer
General Journal	12/31/2021	Dec Rec		
General Journal	12/31/2021	Dec Rec		
Deposit	01/02/2021			Deposit
Deposit	01/04/2021			Deposit
Check	01/04/2021	ACH	GATEWAY	
Check	01/04/2021	ACH	APS	
Check	01/05/2021	ACH	MERCH BANKCARD	INV. 200621213 CUSTOMER ID. 0412
Deposit	01/07/2021			Deposit
Deposit	01/12/2021			Deposit
Deposit	01/14/2021			Deposit
Deposit	01/19/2021			Deposit
Check	01/19/2021	ACH	Kentucky State Treasurer	PSC Property Tax
Check	01/19/2021	ACH	Utility Gross Receipts	UTILITY TAX
Check	01/19/2021	ACH	CITY OF IRVINGTON	utility tax
Check	01/20/2021	ACH	RUSSMAR LOGISTICS	
Deposit	01/22/2021			Deposit
Deposit	01/26/2021			Deposit
Deposit	01/26/2021			Deposit
Check	01/27/2021	9049	Postage	
Check	01/27/2021	ACH	First State Bank	CHARGEBACK FEE
General Journal	01/31/2021	Jan ADJ		
Deposit	02/01/2021			Deposit
Deposit	02/02/2021			Deposit
Check	02/02/2021	ACH	GATEWAY	
Check	02/04/2021	ACH	Discover Card	Invoice #0750608, 0751096
Check	02/04/2021	ACH	Brandenburg Telephone	
Check	02/05/2021	ACH	PATEL MEDICAL CENTER	
Deposit	02/08/2021			Deposit
Check	02/08/2021	ACH	MERCH BANKCARD	INV. 200621213 CUSTOMER ID. 0412
Deposit	02/12/2021			Deposit
Check	02/12/2021	ACH	CONSTELLATION	
Check	02/13/2021	9053	Phillip Daley	
Check	02/13/2021	9051	Jesse Barnes	
Check	02/13/2021	9052	Troy Carman	
Deposit	02/17/2021			Deposit
Check	02/18/2021	ACH	DEPARTMENT OF REVENUE	form 720
Check	02/18/2021	ACH	DEPARTMENT OF REVENUE	form 720
Check	02/18/2021	ACH	CITY OF IRVINGTON	utility tax
Deposit	02/22/2021			Deposit

VALLEY GAS, INC.  
General Ledger  
As of December 31, 2021

Type	Date	Num	Name	Memo
Check	02/26/2021	9053	Postage	
Deposit	02/27/2021			Deposit
Check	03/01/2021	ACH	AMERICAN EXPRESS	
Deposit	03/02/2021			Deposit
Check	03/02/2021	ACH	GATEWAY	
Check	03/05/2021	ACH	Brandenburg Telephone	
Check	03/05/2021	ACH	MERCH BANKCARD	INV. 200621213 CUSTOMER ID. 0412
Check	03/06/2021	9054	Kentucky State Treasurer	PSC Property Tax
Deposit	03/06/2021			Deposit
Check	03/09/2021	9055	Postage	
Deposit	03/09/2021			Deposit
Deposit	03/10/2021			Deposit
Check	03/11/2021	9056	Brad Girard	
Check	03/11/2021	9057	Christopher or Peggy Howard	VOID:
Check	03/11/2021	9058	Morgan Embry	
Check	03/11/2021	9059	Jeremy Peaphon	
Deposit	03/12/2021			Deposit
Check	03/15/2021	ACH	CONSTELLATION	
Check	03/16/2021	ACH	CSX Transportation	#1970
Check	03/18/2021	ACH	DEPARTMENT OF REVENUE	form 720
Check	03/18/2021	ACH	DEPARTMENT OF REVENUE	form 720
Check	03/18/2021	ACH	CITY OF IRVINGTON	utility tax
Deposit	03/18/2021			Deposit
Check	03/18/2021	9060	ADDINGTON TRANSPORTATION	
Check	03/19/2021	ACH	EBELHAR WHITEHEAD	Invoice #6311
Deposit	03/22/2021			Deposit
Check	03/24/2021		First State Bank	overdraft
Deposit	03/26/2021			Deposit
Check	03/29/2021	9061	Postage	
Check	03/31/2021	ACH	SAM'S CLUB MC/SYNCB	6720
Transfer	03/31/2021			Funds Transfer
Deposit	04/01/2021			Deposit
Check	04/01/2021	9062	Kentucky State Treasurer	Case G40020361
Check	04/02/2021	ACH	GATEWAY	
Deposit	04/05/2021			Deposit
Deposit	04/06/2021			Deposit
Check	04/06/2021	ACH	Brandenburg Telephone	
Check	04/06/2021	ACH	MERCH BANKCARD	
Deposit	04/07/2021			Deposit
Deposit	04/08/2021			Deposit
Deposit	04/09/2021			Deposit
Check	04/12/2021	ACH	RURAL COMPUTER CONSULTANTS INC	Invoice #134103
Check	04/12/2021	ACH	RURAL COMPUTER CONSULTANTS INC	Invoice #134103
Deposit	04/13/2021			Deposit

VALLEY GAS, INC.  
General Ledger  
As of December 31, 2021

Type	Date	Num	Name	Memo
Check	04/15/2021	ACH	CONSTELLATION	
Deposit	04/15/2021			Deposit
Check	04/19/2021	ACH	CITY OF IRVINGTON	utility tax
Check	04/19/2021	ACH	DEPARTMENT OF REVENUE	
Deposit	04/20/2021			Deposit
Check	04/21/2021	ACH	DEPARTMENT OF REVENUE	form 720
Deposit	04/23/2021			Deposit
Check	04/26/2021	9063	Postage	
Check	04/26/2021	ACH	Payroll	
Deposit	04/28/2021			Deposit
Deposit	04/30/2021			Deposit
Deposit	05/03/2021			Deposit
Check	05/03/2021	ACH	SAM'S CLUB MC/SYNCB	6720
Deposit	05/04/2021			Deposit
Check	05/04/2021	ACH	GATEWAY	
Check	05/05/2021	ACH	Brandenburg Telephone	
Check	05/05/2021	ACH	MERCH BANKCARD	
Deposit	05/06/2021			Deposit
Check	05/07/2021	ACH	KENTUCKY UNDERGROUND [PROTECTION, I INV. 200621213 CUSTOMER ID. 0412	
Check	05/10/2021	ACH	RURAL COMPUTER CONSULTANTS INC	Invoice #134103
Deposit	05/11/2021			Deposit
Check	05/11/2021	9070	ROBERT KNOTT ESTATE	
Check	05/11/2021	9069	REBECCA EMBRY	
Check	05/11/2021	9068	TOMMY OWENS	
Check	05/11/2021	9067	DESTINY CARWILE	
Check	05/11/2021	9066	SYNTHIA PAULK	
Check	05/11/2021	9064	MARLINDA L MUDD	
Check	05/11/2021	9065	CHUCK DOAN	
Check	05/12/2021	ACH	CONSTELLATION	
General Journal	05/14/2021			3391 Chargeback
Check	05/17/2021	ACH	CITY OF IRVINGTON	utility tax
Check	05/17/2021	ACH	Utility Gross Receipts	UTILITY TAX
Deposit	05/17/2021			Deposit
Check	05/17/2021	ACH	RURAL COMPUTER CONSULTANTS INC	Invoice #134103
Check	05/19/2021	ACH	DEPARTMENT OF REVENUE	form 720
Check	05/20/2021	ACH	CSX Transportation	#8330280
Deposit	05/21/2021			Deposit
Check	05/21/2021	ACH	ITRON	SOFTWARE & HARDWARE MAINTENANCE
Deposit	05/26/2021			Deposit
Check	05/27/2021	ACH	AMERICAN EXPRESS	
Check	05/28/2021	9071	POSTMASTER	
Check	05/28/2021	ACH	HOMETOWN AUTO CENTER	#16504
Check	06/01/2021	9072	Postage	
Deposit	06/01/2021			Deposit

VALLEY GAS, INC.  
General Ledger  
As of December 31, 2021

Type	Date	Num	Name	Memo
Check	06/02/2021	ACH	GATEWAY	
Check	06/03/2021	ACH	Brandenburg Telephone	
Deposit	06/03/2021			Deposit
Deposit	06/04/2021			Deposit
Deposit	06/08/2021			Deposit
Check	06/08/2021	ACH	MERCH BANKCARD	
Deposit	06/09/2021			Deposit
Deposit	06/10/2021			Deposit
Deposit	06/11/2021			Deposit
Check	06/14/2021	ACH	CONSTELLATION	
Deposit	06/15/2021			Deposit
Check	06/16/2021	9073	JOSHUA T BLAKE	
Check	06/16/2021	9074	CHAD LAYMAN	
Check	06/16/2021	9075	LARRY MCHOLAN	VOID:
Check	06/16/2021	9076	KELLY STURGEON	
Check	06/16/2021	9083	LAURA ENTREKIN	
Check	06/16/2021	9078	CHRISTIAN DODGE	
Check	06/16/2021	9079	LANDRY MCHOLAN	
Check	06/18/2021	ACH	DEPARTMENT OF REVENUE	form 720
Check	06/18/2021	ACH	DEPARTMENT OF REVENUE	form 720
Deposit	06/18/2021			Deposit
Check	06/18/2021	ACH	CITY OF IRVINGTON	utility tax
Check	06/21/2021	9080	Kentucky State Treasurer	Case G40020361
Deposit	06/22/2021			Deposit
Check	06/22/2021	ACH	RURAL COMPUTER CONSULTANTS INC	Invoice #134103
Check	06/25/2021	9082	Postage	
Check	06/25/2021	ACH	CUSTOM PRINTING SERVICES	
Check	06/25/2021	9081	Postage	
Deposit	06/30/2021			Deposit
Check	07/02/2021	ACH	GATEWAY	
Check	07/06/2021	ACH	Brandenburg Telephone	
Deposit	07/07/2021			Deposit
Check	07/07/2021	ACH	MERCH BANKCARD	
Check	07/08/2021	ACH	PATEL MEDICAL CENTER	
Deposit	07/09/2021			Deposit
Deposit	07/12/2021			Deposit
Deposit	07/12/2021			Deposit
Check	07/14/2021	9084	KIMBERELY GLEASON	
Check	07/14/2021	9085	WM PATRICK CLAGGETT	
Check	07/14/2021	9086	CLAY OR BRANDI SAILOR	
Check	07/14/2021	9087	DONNA WILLYARD	REFUND
Check	07/14/2021	9088	LIONEL DITTO	
Check	07/14/2021	9089	RICKY WOODEN	
Check	07/14/2021	9090	KENLYNN FUQUA	

VALLEY GAS, INC.  
General Ledger  
As of December 31, 2021

Type	Date	Num	Name	Memo
Check	07/14/2021	9091	CANDACE BISHOP	
Check	07/14/2021	9092	IRVINGTON GAS CO., INC..	rashawn paulk
Check	07/16/2021	ACH	CITY OF IRVINGTON	utility tax
Check	07/16/2021	ACH	LASER LINE, INC.	34629
Deposit	07/16/2021			Deposit
Check	07/16/2021	ACH	PARADIGM ALLIANCE	
Check	07/16/2021	ACH	DEPARTMENT OF REVENUE	form 720
Check	07/16/2021	ACH	DEPARTMENT OF REVENUE	form 720
Deposit	07/22/2021			Deposit
Check	07/23/2021	ACH	CSX Transportation	#8330280
Check	07/23/2021	ACH	CONSTELLATION	
Check	07/27/2021	ACH	RURAL COMPUTER CONSULTANTS INC	Invoice #134103
Check	07/28/2021	9093	Postage	
Deposit	08/02/2021			Deposit
Check	08/03/2021	ACH	GATEWAY	
Deposit	08/04/2021			Deposit
Check	08/06/2021	9094	DAVID HANLEY	
Check	08/06/2021	9095	LINDA KINLEY	
Check	08/06/2021	9096	BRIANNA SIMMONS	
Check	08/06/2021	9097	TIFFANY BANDY	
Check	08/06/2021	ACH	Brandenburg Telephone	
Check	08/06/2021	ACH	USDI	#IN20071019
Check	08/09/2021	ACH	MERCH BANKCARD	
Check	08/10/2021		811	
Check	08/11/2021	ACH	CONSTELLATION	
Deposit	08/11/2021			Deposit
Check	08/11/2021	9098	PROTEGIS FIRE & SAFETY	INVOICE #9802131
Deposit	08/12/2021			Deposit
Check	08/19/2021	ACH	CITY OF IRVINGTON	utility tax
Check	08/19/2021	ACH	DEPARTMENT OF REVENUE	UTILITY TAX
Check	08/19/2021	ACH	DEPARTMENT OF REVENUE	form 720
Check	08/23/2021	ACH	PARADIGM ALLIANCE	
Deposit	08/23/2021			Deposit
Check	08/25/2021	ACH	RURAL COMPUTER CONSULTANTS INC	Invoice #134103
Check	08/25/2021		BRECK COUNTY SHERIFF	PROPERTY TAX
General Journal	08/26/2021			220 Chargeback
Check	08/31/2021	9099	Postage	
Deposit	08/31/2021			Deposit
Check	09/02/2021	ACH	GATEWAY	
Check	09/02/2021	ACH	Discover Card	Invoice #0750608, 0751096
Check	09/02/2021	ACH	MERCH BANKCARD	
Check	09/03/2021	ACH	Brandenburg Telephone	
Deposit	09/07/2021			Deposit
Deposit	09/08/2021			Deposit



**VALLEY GAS, INC.**  
**General Ledger**  
As of December 31, 2021

Type	Date	Num	Name	Memo
Check	09/10/2021	9100	CHARLES POOLE	
Check	09/10/2021	9101	ADELLE SUTTON	
Check	09/10/2021	ACH	CITY OF IRVINGTON	utility tax
Deposit	09/10/2021			Deposit
Check	09/13/2021	ACH	CONSTELLATION	
Deposit	09/14/2021			Deposit
Check	09/16/2021	ACH	DEPARTMENT OF REVENUE	form 720
Check	09/16/2021	ACH	CITY OF IRVINGTON	utility tax
Check	09/16/2021	ACH	DEPARTMENT OF REVENUE	form 720
Check	09/17/2021	9102	IRVINGTON GAS CO., INC..	Linda Peterson Irvington Gas Account
Deposit	09/20/2021			Deposit
Check	09/20/2021	ACH	RURAL COMPUTER CONSULTANTS INC	Invoice #134103
Check	09/24/2021	9105	HOWARD KNOTT	
Check	09/24/2021	9103	ROBERT H KNOTT	VOID:
Check	09/24/2021	9104	ROBERT H KNOTT	VOID:
Check	09/24/2021	9106	MEGAN EVANS	
Check	09/24/2021	9107	DANNY WILLIAMS	
Check	09/24/2021	ACH	DEGREE DAY SYSTEMS, INC.	#267396
Transfer	09/24/2021			Funds Transfer
Deposit	09/27/2021			Deposit
Check	09/28/2021	ACH	UNITED SYSTEMS & SOFTWARE. INC.	46333
Check	09/29/2021	ACH	PATEL MEDICAL CENTER	
Check	09/30/2021	9108	Postage	
Check	09/30/2021	ACH	CITY OF IRVINGTON	utility tax
Deposit	10/01/2021			Deposit
Check	10/01/2021	ACH	AMERICAN EXPRESS	
Deposit	10/04/2021			Deposit
Check	10/04/2021	ACH	GATEWAY	
Check	10/04/2021		MASTER CARD	
Check	10/05/2021	ACH	Brandenburg Telephone	
Check	10/05/2021	ACH	MERCH BANKCARD	
Deposit	10/07/2021			Deposit
Deposit	10/08/2021			Deposit
Deposit	10/11/2021			Deposit
Deposit	10/12/2021			Deposit
Deposit	10/12/2021			Deposit
Check	10/14/2021	ACH	CONSTELLATION	
Deposit	10/15/2021			Deposit
Check	10/15/2021	ACH	JAMES JOHNSON	services
Check	10/19/2021	9110	Brookelin Sinkhorn	
Check	10/19/2021	9111	BETTY BOARD	
Check	10/19/2021	9112	AARON STROHMEYER	
Check	10/19/2021	9113	CHARLIE REESOR	
Check	10/19/2021	9114	RICHARD DITTO III	

VALLEY GAS, INC.  
General Ledger  
As of December 31, 2021

Type	Date	Num	Name	Memo
Check	10/19/2021	9115	RONAL MUCKER	
Check	10/19/2021	9116	J'S THIS N THAT	
Check	10/19/2021	9109	Brookelin Sinkhorn	VOID:
Check	10/19/2021	ACH	CITY OF IRVINGTON	utility tax
Check	10/19/2021	ACH	DEPARTMENT OF REVENUE	form 720
Check	10/19/2021	ACH	DEPARTMENT OF REVENUE	form 720
Deposit	10/20/2021			Deposit
Deposit	10/23/2021			Deposit
Deposit	10/26/2021			Deposit
Check	10/28/2021	9117	Postage	
Check	10/29/2021	ACH	UNDERWOOD, PARRISH & ASSOCIATES INST	Inv #4947
Deposit	10/30/2021			Deposit
Check	11/02/2021	ACH	GATEWAY	
Check	11/03/2021	ACH	Brandenburg Telephone	
Check	11/04/2021	9118	Postage	
Check	11/04/2021	ACH	Discover Card	Invoice #0750608, 0751096
Deposit	11/05/2021			Deposit
Check	11/05/2021	ACH	MERCH BANKCARD	
Check	11/06/2021	9119	REGINA MCGLINN	
Check	11/06/2021	9120	JOANA HASCH	
Check	11/08/2021	ACH	811	
Deposit	11/09/2021			Deposit
Deposit	11/11/2021			Deposit
Deposit	11/16/2021			Deposit
Check	11/16/2021	ACH	DEPARTMENT OF REVENUE	UTILITY TAX
Check	11/16/2021	ACH	DEPARTMENT OF REVENUE	UTILITY TAX
Check	11/16/2021	ACH	CITY OF IRVINGTON	utility tax
Deposit	11/22/2021			Deposit
General Journal	11/22/2021			188 CHARGEBACK
Check	11/22/2021	ACH	MASTER CARD	2342
Check	11/24/2021	ACH	PATEL MEDICAL CENTER	
Deposit	11/27/2021			Deposit
Check	11/30/2021	9121	Postage	
Deposit	12/01/2021			Deposit
Check	12/01/2021	ACH	IRVINGTON GAS CO., INC..	CLAYCOMB INVESTMENTS Irvington Gas Account
Deposit	12/02/2021			Deposit
Check	12/02/2021	ACH	SAM'S CLUB MC/SYNCB	6720
Check	12/02/2021	ACH	GATEWAY	
Check	12/03/2021	ACH	Brandenburg Telephone	
Check	12/04/2021	ACH	AMERICAN EXPRESS	
Check	12/07/2021	ACH	USDI	#IN20071019
Deposit	12/07/2021			Deposit
Check	12/07/2021	ACH	MERCH BANKCARD	
Deposit	12/09/2021			Deposit

**VALLEY GAS, INC.**  
**General Ledger**  
As of December 31, 2021

Type	Date	Num	Name	Memo
Check	12/10/2021	ACH	CONSTELLATION	
Check	12/10/2021	ACH	USDI	#IN20071019
Deposit	12/11/2021			Deposit
Deposit	12/13/2021			Deposit
Deposit	12/14/2021			Deposit
Deposit	12/14/2021			Deposit
Check	12/14/2021	ACH	Irvington Gas Company, Inc.	
Check	12/16/2021	ACH	DEPARTMENT OF REVENUE	UTILITY TAX
Check	12/16/2021	ACH	Utility Gross Receipts	UTILITY TAX
Check	12/16/2021	ACH	CITY OF IRVINGTON	utility tax
Deposit	12/17/2021			Deposit
Check	12/17/2021	9124	ISABEL NASH	
Check	12/17/2021	9123	Debbie Jo England	
Check	12/17/2021	9124	Kylene Newton	
Check	12/22/2021	9125	Stephen L Ditto	
Deposit	12/27/2021			Deposit
Check	12/28/2021	9126	Postage	
Deposit	12/31/2021			Deposit
Check	12/31/2021	ACH	Brandenburg Telephone	
Check	12/31/2021	ACH	CONSTELLATION	
General Journal	12/31/2021	adjusting		TO ADJUST BEGINNING RETAINED EARNINGS
General Journal	12/31/2021	adjusting		TO CORRECT CASH

Total REGULAR ACCOUNT - 131

**Accounts Receivable**

Total Accounts Receivable

**ACC REC GAS - 142**

General Journal	01/31/2021	Jan Rec		
General Journal	01/31/2021	Jan ADJ		
General Journal	01/31/2021	JAN Chgs		
Check	02/13/2021	9053	Phillip Daley	final billing
Check	02/13/2021	9051	Jesse Barnes	final billing
Check	02/13/2021	9052	Troy Carman	final bill
General Journal	02/28/2021	FEB Chgs		
General Journal	02/28/2021	FEB Rec		
Check	03/11/2021	9056	Brad Girard	final billing
Check	03/11/2021	9057	Christopher or Peggy Howard	final billing
Check	03/11/2021	9058	Morgan Embry	final billing
Check	03/11/2021	9059	Jeremy Peaphon	final billing
General Journal	03/31/2021	MARCH Chgs		
General Journal	03/31/2021	MARCH Rec		
General Journal	04/30/2021	APRIL Chgs		
General Journal	04/30/2021	APRIL Rec		
Check	05/11/2021	9070	ROBERT KNOTT ESTATE	final billing
Check	05/11/2021	9069	REBECCA EMBRY	FINAL BILLING

**VALLEY GAS, INC.**  
**General Ledger**  
As of December 31, 2021

Type	Date	Num	Name	Memo
Check	05/11/2021	9068	TOMMY OWENS	FINAL & PAST DUE BILL
Check	05/11/2021	9064	MARLINDA L MUDD	FINAL BILL
Check	05/11/2021	9065	CHUCK DOAN	CREDIT ON ACCT 905 HILL ST
General Journal	05/14/2021			3391 Chargeback
General Journal	05/31/2021	MAY Chgs		
General Journal	05/31/2021	MAY Rec		
General Journal	06/30/2021	JUNE Chgs		
General Journal	06/30/2021	JUNE Rec		
Deposit	07/12/2021			Called Becky Hillis for clarification
Check	07/14/2021	9084	KIMBERELY GLEASON	FINAL BILL
Check	07/14/2021	9085	WM PATRICK CLAGGETT	JUNE AND FINAL BILL
Check	07/14/2021	9086	CLAY OR BRANDI SAILOR	current and final bill
Check	07/14/2021	9088	LIONEL DITTO	
Check	07/14/2021	9089	RICKY WOODEN	BILL
Check	07/14/2021	9090	KENLYNN FUQUA	FINAL BILL
Check	07/14/2021	9091	CANDACE BISHOP	FINAL BILLING
Check	07/14/2021	9092	IRVINGTON GAS CO., INC..	owes Irvington Gas a service bill
General Journal	07/31/2021	JULY Chgs		
General Journal	07/31/2021	JULY Rec		
Check	08/06/2021	9094	DAVID HANLEY	FINAL BILL
Check	08/06/2021	9095	LINDA KINLEY	FINAL BILL
Check	08/06/2021	9096	BRIANNA SIMMONS	FINAL BILL
Check	08/06/2021	9097	TIFFANY BANDY	
General Journal	08/26/2021			220 Chargeback
General Journal	08/31/2021	AUG Chgs		
General Journal	08/31/2021	AUG Rec		
Check	09/10/2021	9100	CHARLES POOLE	FINAL BILLING
Check	09/10/2021	9101	ADELLE SUTTON	
Check	09/17/2021	9102	IRVINGTON GAS CO., INC..	ACH to wrong company from KY Houseing
Check	09/24/2021	9105	HOWARD KNOTT	
Check	09/24/2021	9106	MEGAN EVANS	
Check	09/24/2021	9107	DANNY WILLIAMS	
General Journal	09/30/2021	SEPT Chgs		
General Journal	09/30/2021	SEPT Rec		
General Journal	09/30/2021	SEPT Rec		ELECTRONIC RETURN
Deposit	10/12/2021			deposited into valley instead of Irv. transfer done on 12/1
Check	10/19/2021	9110	Brookelin Sinkhorn	final billing
Check	10/19/2021	9111	BETTY BOARD	FINAL BILLING
Check	10/19/2021	9112	AARON STROHMEYER	FINAL BILLING
Check	10/19/2021	9113	CHARLIE REESOR	FINAL BILLING
Check	10/19/2021	9114	RICHARD DITTO III	FINAL BILLING
Check	10/19/2021	9109	Brookelin Sinkhorn	final billing
General Journal	10/31/2021	oct chg		
General Journal	10/31/2021	OCT RECEIPT		

**VALLEY GAS, INC.**  
**General Ledger**  
As of December 31, 2021

Type	Date	Num	Name	Memo
General Journal	10/31/2021	OCT RECEIPT		ELECTRONIC RETURN
Check	11/06/2021	9119	REGINA MCGLINN	FINAL BILLING
Check	11/06/2021	9120	JOANA HASCH	
General Journal	11/22/2021			188 CHARGEBACK
General Journal	11/30/2021	Nov Chgs		
General Journal	11/30/2021	Nov Repts		
Check	12/01/2021	ACH	IRVINGTON GAS CO., INC..	ACH to wrong company from KY Houseing - CLAYCOMB INVESTMENT
Check	12/17/2021	9124	ISABEL NASH	
Check	12/17/2021	9123	Debbie Jo England	
Check	12/22/2021	9125	Stephen L Ditto	
General Journal	12/31/2021	DEC Chgs		
General Journal	12/31/2021	Dec Rec		
General Journal	12/31/2021	adjusting		CORRECT CASH
Total ACC REC GAS - 142				
<b>INVENTORY - 164</b>				
General Journal	12/31/2021	adjusting		to adjust ending inventory
Total INVENTORY - 164				
<b>Inventory Asset</b>				
Total Inventory Asset				
<b>Undeposited Funds</b>				
Total Undeposited Funds				
<b>NET UTILITY PLANT</b>				
<b>Depreciation - 108</b>				
General Journal	12/31/2021	adjusting		to record 2021 depreciation
Total Depreciation - 108				
<b>UTILITY PLANT - 101-107,114,116</b>				
<b>Asphalt Plant Construction -107</b>				
Total Asphalt Plant Construction -107				
<b>Distribution Plant</b>				
Check	11/22/2021	ACH	MASTER CARD	CONSOLIDATE PIPE
General Journal	12/31/2021	adjusting		to reclass supplies

VALLEY GAS, INC.  
**General Ledger**  
 As of December 31, 2021

Total Distribution Plant  
**GENERAL PLANT**

Type	Date	Num	Name	Memo
------	------	-----	------	------

Check	03/18/2021	9060	ADDINGTON TRANSPORTATION	Used DWC30X Ditch Witch Walk behind trencher
-------	------------	------	--------------------------	--

Total GENERAL PLANT  
**UTILITY PLANT - 101-107,114,116 - Other**  
 Total UTILITY PLANT - 101-107,114,116 - Other  
 Total UTILITY PLANT - 101-107,114,116  
**NET UTILITY PLANT - Other**  
 Total NET UTILITY PLANT - Other

Total NET UTILITY PLANT  
**Unrecovered Purchased Gas - 191**  
 Total Unrecovered Purchased Gas - 191

**Accounts Payable**  
 Total Accounts Payable

**ACCRUED PENSION CONTRU**  
 Total ACCRUED PENSION CONTRU

**ACCTS PAYABLE - 232**  
**Notes Pay Assoc Co - 231**  
 Total Notes Pay Assoc Co - 231  
**ACCTS PAYABLE - 232 - Other**

General Journal	12/31/2021	adjusting		to accrue amounts due to Irvington Gas
-----------------	------------	-----------	--	--

VALLEY GAS, INC.  
General Ledger  
As of December 31, 2021

Total ACCTS PAYABLE - 232 - Other  
Total ACCTS PAYABLE - 232  
DEPOSITS - 235

Type	Date	Num	Name	Memo
General Journal	01/31/2021	Jan Rec		
Check	02/13/2021	9053	Phillip Daley	
Check	02/13/2021	9051	Jesse Barnes	
Check	02/13/2021	9052	Troy Carman	
General Journal	02/28/2021	FEB Rec		
Check	03/11/2021	9056	Brad Girard	
Check	03/11/2021	9057	Christopher or Peggy Howard	VOID:
Check	03/11/2021	9058	Morgan Embry	
Check	03/11/2021	9059	Jeremy Peaphon	
General Journal	03/31/2021	MARCH Rec		
General Journal	04/30/2021	APRIL Rec		
Check	05/11/2021	9070	ROBERT KNOTT ESTATE	
Check	05/11/2021	9069	REBECCA EMBRY	
Check	05/11/2021	9068	TOMMY OWENS	
Check	05/11/2021	9067	DESTINY CARWILE	
Check	05/11/2021	9066	SYNTHIA PAULK	
Check	05/11/2021	9064	MARLINDA L MUDD	
General Journal	05/31/2021	MAY Rec		
Check	06/16/2021	9073	JOSHUA T BLAKE	refund turned service off
Check	06/16/2021	9074	CHAD LAYMAN	REFUND TURNED SERVICE OFF
Check	06/16/2021	9075	LARRY MCHOLAN	VOID:
Check	06/16/2021	9076	KELLY STURGEON	
Check	06/16/2021	9078	CHRISTIAN DODGE	
Check	06/16/2021	9079	LANDRY MCHOLAN	
General Journal	06/30/2021	JUNE Rec		
Check	07/14/2021	9084	KIMBERELY GLEASON	
Check	07/14/2021	9085	WM PATRICK CLAGGETT	
Check	07/14/2021	9086	CLAY OR BRANDI SAILOR	
Check	07/14/2021	9087	DONNA WILLYARD	REFUND
Check	07/14/2021	9088	LIONEL DITTO	
Check	07/14/2021	9089	RICKY WOODEN	
Check	07/14/2021	9090	KENLYNN FUQUA	
Check	07/14/2021	9091	CANDACE BISHOP	
Check	07/14/2021	9092	IRVINGTON GAS CO., INC..	rashawn paulk
General Journal	07/31/2021	JULY Rec		
Check	08/06/2021	9094	DAVID HANLEY	
Check	08/06/2021	9095	LINDA KINLEY	
Check	08/06/2021	9096	BRIANNA SIMMONS	
Check	08/06/2021	9097	TIFFANY BANDY	
General Journal	08/31/2021	AUG Rec		
Check	09/10/2021	9100	CHARLES POOLE	

**VALLEY GAS, INC.**  
**General Ledger**  
As of December 31, 2021

Type	Date	Num	Name	Memo
Check	09/10/2021	9101	ADELLE SUTTON	
Check	09/24/2021	9105	HOWARD KNOTT	
Check	09/24/2021	9103	ROBERT H KNOTT	VOID:
Check	09/24/2021	9104	ROBERT H KNOTT	VOID:
Check	09/24/2021	9106	MEGAN EVANS	
Check	09/24/2021	9107	DANNY WILLIAMS	
General Journal	09/30/2021	SEPT Rec		
Check	10/19/2021	9110	Brookelin Sinkhorn	
Check	10/19/2021	9111	BETTY BOARD	
Check	10/19/2021	9112	AARON STROHMEYER	
Check	10/19/2021	9113	CHARLIE REESOR	
Check	10/19/2021	9114	RICHARD DITTO III	
Check	10/19/2021	9115	RONAL MUCKER	
Check	10/19/2021	9116	J'S THIS N THAT	
Check	10/19/2021	9109	Brookelin Sinkhorn	VOID:
General Journal	10/31/2021	OCT RECEIPT		
Check	11/06/2021	9119	REGINA MCGLINN	
Check	11/06/2021	9120	JOANA HASCH	
General Journal	11/30/2021	Nov Repts		
Check	12/17/2021	9124	ISABEL NASH	
Check	12/17/2021	9123	Debbie Jo England	
Check	12/17/2021	9124	Kylene Newton	
Check	12/22/2021	9125	Stephen L Ditto	
General Journal	12/31/2021	Dec Rec		

Total DEPOSITS - 235

**FEDERAL INCOME - 236**

Total FEDERAL INCOME - 236

**INTEREST ON DEP - 237**

Total INTEREST ON DEP - 237

**KENTUCKY INCOME - 236**

Total KENTUCKY INCOME - 236

**MEDICARE**

Total MEDICARE

**NOTES PAYABLE**

Total NOTES PAYABLE

**Payroll Liabilities**

Total Payroll Liabilities

**Sales Volumes**

**Commerical Sales Volume**

Total Commerical Sales Volume

**Mago Sales Volumes**

Total Mago Sales Volumes

**Residential Sales Volume**

Total Residential Sales Volume



VALLEY GAS, INC.  
General Ledger  
As of December 31, 2021

Type	Date	Num	Name	Memo
<b>Sales Volumes - Other</b>				
Total Sales Volumes - Other				
Total Sales Volumes				
<b>SOCIAL SECURITY - 236</b>				
Total SOCIAL SECURITY - 236				
<b>Opening Bal Equity</b>				
Total Opening Bal Equity				
<b>PROPRIETARY CAPTIAL</b>				
<b>CAPITAL STOCK - 201</b>				
<b>UTI ACCOUNT - 211</b>				
Total UTI ACCOUNT - 211				
<b>CAPITAL STOCK - 201 - Other</b>				
Total CAPITAL STOCK - 201 - Other				
Total CAPITAL STOCK - 201				
<b>EARNED SURPLUS - 215</b>				
Total EARNED SURPLUS - 215				
<b>PROPRIETARY CAPTIAL - Other</b>				
Total PROPRIETARY CAPTIAL - Other				
Total PROPRIETARY CAPTIAL				
<b>Retained Earnings - 215</b>				
General Journal	12/31/2021	adjusting		to record 2021 depreciation
Total Retained Earnings - 215				
<b>DARRIN PASCOE ACCT.</b>				
Total DARRIN PASCOE ACCT.				
<b>GAS IN INVENTORY</b>				
Total GAS IN INVENTORY				
<b>OPERATING REVENUES</b>				
<b>Commerical Sales - 481</b>				
<b>Meter-Comm - 481</b>				
General Journal	01/31/2021	JAN Chgs		
General Journal	02/28/2021	FEB Chgs		
General Journal	03/31/2021	MARCH Chgs		
General Journal	04/30/2021	APRIL Chgs		
General Journal	05/31/2021	MAY Chgs		
General Journal	06/30/2021	JUNE Chgs		
General Journal	07/31/2021	JULY Chgs		
General Journal	08/31/2021	AUG Chgs		
General Journal	09/30/2021	SEPT Chgs		
General Journal	10/31/2021	oct chg		
General Journal	11/30/2021	Nov Chgs		
General Journal	12/31/2021	DEC Chgs		
Total Meter-Comm - 481				
<b>Commerical Sales - 481 - Other</b>				
General Journal	01/31/2021	JAN Chgs		

**VALLEY GAS, INC.**  
**General Ledger**  
As of December 31, 2021

Type	Date	Num	Name	Memo
General Journal	02/28/2021	FEB Chgs		
General Journal	03/31/2021	MARCH Chgs		
General Journal	04/30/2021	APRIL Chgs		
General Journal	05/31/2021	MAY Chgs		
General Journal	06/30/2021	JUNE Chgs		
General Journal	07/31/2021	JULY Chgs		
General Journal	08/31/2021	AUG Chgs		
General Journal	09/30/2021	SEPT Chgs		
General Journal	10/31/2021	oct chg		
General Journal	11/30/2021	Nov Chgs		
General Journal	12/31/2021	DEC Chgs		
Total Commerical Sales - 481 - Other				
Total Commerical Sales - 481				
<b>MAGO Sales - 482</b>				
<b>MAGO 482 METER</b>				
General Journal	01/31/2021	JAN Chgs		
General Journal	02/28/2021	FEB Chgs		
General Journal	03/31/2021	MARCH Chgs		
General Journal	04/30/2021	APRIL Chgs		
General Journal	05/31/2021	MAY Chgs		
General Journal	06/30/2021	JUNE Chgs		
General Journal	07/31/2021	JULY Chgs		
General Journal	08/31/2021	AUG Chgs		
General Journal	09/30/2021	SEPT Chgs		
General Journal	10/31/2021	oct chg		
General Journal	12/31/2021	DEC Chgs		
Total MAGO 482 METER				
<b>MAGO Sales - 482 - Other</b>				
General Journal	04/30/2021	APRIL Chgs		
General Journal	05/31/2021	MAY Chgs		
General Journal	06/30/2021	JUNE Chgs		
General Journal	07/31/2021	JULY Chgs		
General Journal	08/31/2021	AUG Chgs		
General Journal	09/30/2021	SEPT Chgs		
General Journal	10/31/2021	oct chg		
General Journal	11/30/2021	Nov Chgs		
General Journal	12/31/2021	DEC Chgs		
Total MAGO Sales - 482 - Other				
Total MAGO Sales - 482				
<b>Residential Sales - 480</b>				
<b>Meter-Resid - 480</b>				
General Journal	01/31/2021	JAN Chgs		
General Journal	02/28/2021	FEB Chgs		
General Journal	03/31/2021	MARCH Chgs		

VALLEY GAS, INC.  
General Ledger  
As of December 31, 2021

Type	Date	Num	Name	Memo
General Journal	04/30/2021	APRIL Chgs		
General Journal	05/31/2021	MAY Chgs		
General Journal	06/30/2021	JUNE Chgs		
General Journal	07/31/2021	JULY Chgs		
General Journal	08/31/2021	AUG Chgs		
General Journal	09/30/2021	SEPT Chgs		
General Journal	10/31/2021	oct chg		
General Journal	11/30/2021	Nov Chgs		
General Journal	12/31/2021	DEC Chgs		
Total Meter-Resid - 480				
<b>Residential Sales - 480 - Other</b>				
General Journal	01/31/2021	JAN Chgs		
General Journal	02/28/2021	FEB Chgs		
General Journal	03/31/2021	MARCH Chgs		
General Journal	04/30/2021	APRIL Chgs		
General Journal	05/31/2021	MAY Chgs		
Check	06/16/2021	9075	LARRY MCHOLAN	FINAL BILL
Check	06/16/2021	9076	KELLY STURGEON	FINAL BILLING
Check	06/16/2021	9078	CHRISTIAN DODGE	FINAL BILLING
Check	06/16/2021	9079	LANDRY MCHOLAN	
General Journal	06/30/2021	JUNE Chgs		
General Journal	07/31/2021	JULY Chgs		
General Journal	08/31/2021	AUG Chgs		
General Journal	09/30/2021	SEPT Chgs		
General Journal	09/30/2021	SEPT Rec		ELECTRONIC RETURN
General Journal	10/31/2021	oct chg		
General Journal	10/31/2021	OCT RECEIPT		ELECTRONIC RETURN
General Journal	11/30/2021	Nov Chgs		
General Journal	12/31/2021	DEC Chgs		
Total Residential Sales - 480 - Other				
Total Residential Sales - 480				
<b>OPERATING REVENUES - Other</b>				
Total OPERATING REVENUES - Other				
Total OPERATING REVENUES				
<b>OTHER INCOME</b>				
<b>Interest &amp; Dividend Income -419</b>				
Total Interest & Dividend Income -419				
<b>OTHER INCOME - Other</b>				
Deposit	12/14/2021			MAIL DEPOSIT MADE INTO WRONG ACCOUNT; TRANSFERRED TO
Check	12/14/2021	ACH	Irvington Gas Company, Inc.	DEPOSITED INTO WRONG ACCOUNT; TRANSFERED TO IRVINGTO
Total OTHER INCOME - Other				
Total OTHER INCOME				
<b>OTHER OPERATING REVENUES - 495</b>				
<b>Forfeited Discounts - 487</b>				

VALLEY GAS, INC.  
General Ledger  
As of December 31, 2021

Type	Date	Num	Name	Memo
General Journal	01/31/2021	JAN Chgs		
General Journal	02/28/2021	FEB Chgs		
General Journal	03/31/2021	MARCH Chgs		
General Journal	04/30/2021	APRIL Chgs		
General Journal	05/31/2021	MAY Chgs		
General Journal	06/30/2021	JUNE Chgs		
General Journal	07/31/2021	JULY Chgs		
General Journal	08/31/2021	AUG Chgs		
General Journal	09/30/2021	SEPT Chgs		
General Journal	10/31/2021	oct chg		
General Journal	11/30/2021	Nov Chgs		
General Journal	12/31/2021	DEC Chgs		
General Journal	01/31/2021	JAN Chgs		reconnect PARJAM
General Journal	01/31/2021	JAN Chgs		collection fees
General Journal	02/28/2021	FEB Chgs		reconnect PARJAM
General Journal	02/28/2021	FEB Chgs		collection fees
General Journal	03/31/2021	MARCH Chgs		reconnect DITTO
General Journal	03/31/2021	MARCH Chgs		collection fees
General Journal	04/30/2021	APRIL Chgs		reconnect Nottingham and Ditto
General Journal	04/30/2021	APRIL Chgs		collection fees
General Journal	04/30/2021	APRIL Rec		reconnect fee
General Journal	05/31/2021	MAY Chgs		reconnect Nottingham and Ditto
General Journal	05/31/2021	MAY Chgs		collection fees
General Journal	05/31/2021	MAY Chgs		NSF FEE COLE
General Journal	06/30/2021	JUNE Chgs		reconnect Nottingham and Ditto
General Journal	06/30/2021	JUNE Chgs		collection fees
General Journal	07/31/2021	JULY Chgs		reconnect Nottingham and Ditto
General Journal	07/31/2021	JULY Chgs		collection fees
General Journal	08/31/2021	AUG Chgs		
General Journal	08/31/2021	AUG Chgs		collection fees
General Journal	09/30/2021	SEPT Chgs		PAULK AND DITTO RECONNECT
General Journal	09/30/2021	SEPT Chgs		collection fees
General Journal	10/31/2021	oct chg		blake, taylor,compton, roberts, childers, mccowin
General Journal	10/31/2021	oct chg		collection fees
General Journal	11/30/2021	Nov Chgs		collection fees
General Journal	11/30/2021	Nov Chgs		reconnect
General Journal	12/31/2021	DEC Chgs		collection fees
General Journal	12/31/2021	DEC Chgs		return check fee

Total Forfeited Discounts - 487

**Misc Service Revenue - 488**

Total Misc Service Revenue - 488

**OTHER OPERATING REVENUES - 495 - Other**

Total OTHER OPERATING REVENUES - 495 - Other

Total OTHER OPERATING REVENUES - 495

**VALLEY GAS, INC.**  
**General Ledger**  
As of December 31, 2021

	Type	Date	Num	Name	Memo
<b>Refund Expense</b>					
	General Journal	04/30/2021	APRIL Rec		
	Check	06/16/2021	9083	LAURA ENTREKIN	CREDIT ON ACCOUNT
	General Journal	06/30/2021	JUNE Rec		
Total Refund Expense					
<b>Utility Plant</b>					
Total Utility Plant					
<b>Cost of Goods Sold</b>					
Total Cost of Goods Sold					
<b>874 PSC Annual Report Number</b>					
<b>Maintenance - 874</b>					
	Check	01/20/2021	ACH	RUSSMAR LOGISTICS	Regulator Inspections Border Station, Sim Dowell, Housing
	Check	02/04/2021	ACH	Discover Card	Invoice #0750608, 0751096
	Check	03/31/2021	ACH	SAM'S CLUB MC/SYNCB	Consolidated
	Check	05/03/2021	ACH	SAM'S CLUB MC/SYNCB	Consolidated
	Check	05/07/2021	ACH	KENTUCKY UNDERGROUND [PROTECTION, I	INV. 200621213 CUSTOMER ID. 0412
	Check	08/06/2021	ACH	USDI	O & M REVIEW AND MANUALS
	Check	08/11/2021	9098	PROTEGIS FIRE & SAFETY	eXTINGUISHER TESTING
	Check	12/02/2021	ACH	SAM'S CLUB MC/SYNCB	Consolidated
	Check	12/07/2021	ACH	USDI	OQ FOLLOW UP DAVID NASH
	Check	12/10/2021	ACH	USDI	OQ Training
Total Maintenance - 874					
<b>REPAIRS - 874</b>					
	Check	05/21/2021	ACH	ITRON	SOFTWARE & HARDWARE MAINTENANCE
	Check	09/28/2021	ACH	UNITED SYSTEMS & SOFTWARE. INC.	46333
	Check	10/04/2021		MASTER CARD	DITCH WITCH
	General Journal	12/31/2021	adjusting		TO CORRECT CASH
Total REPAIRS - 874					
<b>Salaries - Field - 874</b>					
	Check	04/26/2021	ACH	Payroll	Jan 2021
	Check	04/26/2021	ACH	Payroll	Feb 2021
	Check	04/26/2021	ACH	Payroll	Mar 2021
	Check	04/26/2021	ACH	Payroll	Apr 2021
	Check	04/26/2021	ACH	Payroll	May 2021
	Check	04/26/2021	ACH	Payroll	Jun 2021
	General Journal	12/31/2021	adjusting		to record 2021 depreciation
Total Salaries - Field - 874					
<b>Supplies - 874</b>					
	Check	02/04/2021	ACH	Discover Card	Invoice #0750608, 0751096
	Check	03/31/2021	ACH	SAM'S CLUB MC/SYNCB	Sign Post
	Check	03/31/2021	ACH	SAM'S CLUB MC/SYNCB	Consoildated
	Check	05/03/2021	ACH	SAM'S CLUB MC/SYNCB	Sign Post
	Check	05/03/2021	ACH	SAM'S CLUB MC/SYNCB	Consoildated
	Check	09/02/2021	ACH	Discover Card	Invoice #0750608, 0751096

**VALLEY GAS, INC.**  
**General Ledger**  
As of December 31, 2021

Type	Date	Num	Name	Memo
Check	11/04/2021	ACH	Discover Card	Invoice #0750608, 0751096
Check	12/02/2021	ACH	SAM'S CLUB MC/SYNCB	Sign Post
Check	12/02/2021	ACH	SAM'S CLUB MC/SYNCB	Consoildated & Grobner
General Journal	12/31/2021	adjusting		to reclass supplies
Total Supplies - 874				
<b>Vehicle Exp - 874</b>				
Check	05/27/2021	ACH	AMERICAN EXPRESS	
Check	05/28/2021	ACH	HOMETOWN AUTO CENTER	99 FORD 250
Check	10/01/2021	ACH	AMERICAN EXPRESS	
Check	12/04/2021	ACH	AMERICAN EXPRESS	
General Journal	12/31/2021	adjusting		TO CORRECT CASH
Total Vehicle Exp - 874				
<b>874 PSC Annual Report Number - Other</b>				
Total 874 PSC Annual Report Number - Other				
Total 874 PSC Annual Report Number				
<b>921 PSC Annual Report number</b>				
<b>Credit Card Expense - 921</b>				
Check	01/04/2021	ACH	GATEWAY	
Check	01/04/2021	ACH	GATEWAY	
Check	01/04/2021	ACH	GATEWAY	
Check	01/04/2021	ACH	MERCH BANKCARD	
Check	01/04/2021	ACH	MERCH BANKCARD	
Check	01/05/2021	ACH	MERCH BANKCARD	INV. 200621213 CUSTOMER ID. 0412
Deposit	01/26/2021		Bank Deposit	Deposit
Check	02/02/2021	ACH	GATEWAY	
Check	02/02/2021	ACH	GATEWAY	
Check	02/02/2021	ACH	GATEWAY	
Check	02/02/2021	ACH	MERCH BANKCARD	
Check	02/02/2021	ACH	MERCH BANKCARD	
Check	02/08/2021	ACH	MERCH BANKCARD	INV. 200621213 CUSTOMER ID. 0412
Check	03/02/2021	ACH	GATEWAY	
Check	03/02/2021	ACH	MERCH BANKCARD	
Check	03/02/2021	ACH	MERCH BANKCARD	
Check	03/02/2021	ACH	GATEWAY	
Check	03/02/2021	ACH	GATEWAY	
Check	03/05/2021	ACH	MERCH BANKCARD	INV. 200621213 CUSTOMER ID. 0412
Check	04/02/2021	ACH	GATEWAY	
Check	04/02/2021	ACH	MERCH BANKCARD	
Check	04/02/2021	ACH	MERCH BANKCARD	
Check	04/02/2021	ACH	GATEWAY	
Check	04/02/2021	ACH	GATEWAY	
Check	04/06/2021	ACH	MERCH BANKCARD	
Check	05/03/2021	ACH	MERCH BANKCARD	
Check	05/03/2021	ACH	MERCH BANKCARD	

**VALLEY GAS, INC.**  
**General Ledger**  
As of December 31, 2021

Type	Date	Num	Name	Memo
Check	05/04/2021	ACH	GATEWAY	
Check	05/04/2021	ACH	GATEWAY	
Check	05/04/2021	ACH	GATEWAY	
Check	05/05/2021	ACH	MERCH BANKCARD	
Check	06/02/2021	ACH	GATEWAY	
Check	06/02/2021	ACH	MERCH BANKCARD	
Check	06/02/2021	ACH	MERCH BANKCARD	
Check	06/02/2021	ACH	GATEWAY	
Check	06/02/2021	ACH	GATEWAY	
Check	06/08/2021	ACH	MERCH BANKCARD	
Check	07/02/2021	ACH	GATEWAY	
Check	07/02/2021	ACH	MERCH BANKCARD	
Check	07/02/2021	ACH	MERCH BANKCARD	
Check	07/02/2021	ACH	GATEWAY	
Check	07/02/2021	ACH	GATEWAY	
Check	07/07/2021	ACH	MERCH BANKCARD	
Check	08/02/2021	ACH	MERCH BANKCARD	
Check	08/02/2021	ACH	MERCH BANKCARD	
Check	08/03/2021	ACH	GATEWAY	
Check	08/03/2021	ACH	GATEWAY	
Check	08/03/2021	ACH	GATEWAY	
Check	08/09/2021	ACH	MERCH BANKCARD	
Check	09/02/2021	ACH	GATEWAY	
Check	09/02/2021	ACH	MERCH BANKCARD	
Check	09/02/2021		GATEWAY	
Check	09/02/2021		MERCH BANKCARD	
Check	09/02/2021		MERCH BANKCARD	
Check	10/04/2021	ACH	GATEWAY	
Check	10/04/2021		GATEWAY	
Check	10/04/2021		GATEWAY	
Check	10/04/2021		MERCH BANKCARD	
Check	10/04/2021		MERCH BANKCARD	
Check	10/05/2021	ACH	MERCH BANKCARD	
Check	11/02/2021	ACH	GATEWAY	
Check	11/02/2021		GATEWAY	
Check	11/02/2021		GATEWAY	
Check	11/02/2021		MERCH BANKCARD	
Check	11/02/2021		MERCH BANKCARD	
Check	11/05/2021	ACH	MERCH BANKCARD	
Check	12/02/2021	ACH	GATEWAY	
Check	12/02/2021	ACH	MERCH BANKCARD	
Check	12/02/2021	ACH	GATEWAY	
Check	12/02/2021	ACH	GATEWAY	

VALLEY GAS, INC.  
General Ledger  
As of December 31, 2021

Type	Date	Num	Name	Memo
Check	12/02/2021	ACH	MERCH BANKCARD	
Check	12/07/2021	ACH	MERCH BANKCARD	
Total Credit Card Expense - 921				
<b>Dues &amp; Subs - 921</b>				
Check	07/16/2021	ACH	PARADIGM ALLIANCE	
Check	08/10/2021		811	
Check	08/23/2021	ACH	PARADIGM ALLIANCE	
Check	11/08/2021	ACH	811	
Total Dues & Subs - 921				
<b>Postage - 921</b>				
Check	01/27/2021	9049	Postage	385 bills
Check	02/26/2021	9053	Postage	385 bills
Check	03/09/2021	9055	Postage	10 rolls stamps
Check	03/29/2021	9061	Postage	388 statements
Check	04/26/2021	9063	Postage	389 statements
Check	05/28/2021	9071	POSTMASTER	380 pieces
Check	06/01/2021	9072	Postage	10 rolls
Check	06/25/2021	9082	Postage	387 statements
Check	06/25/2021	9081	Postage	387 statements
Check	07/28/2021	9093	Postage	388 statements
Check	08/31/2021	9099	Postage	385 statements
Check	09/30/2021	9108	Postage	383 statements
Check	10/28/2021	9117	Postage	399 statements
Check	11/04/2021	9118	Postage	10 rolls stamps
Check	11/30/2021	9121	Postage	399 pieces
Check	12/28/2021	9126	Postage	397 pieces
Total Postage - 921				
<b>Printing Exp - 921</b>				
Check	01/04/2021	ACH	APS	
Check	06/25/2021	ACH	CUSTOM PRINTING SERVICES	
Check	07/16/2021	ACH	LASER LINE, INC.	34629
Check	09/24/2021	ACH	DEGREE DAY SYSTEMS, INC.	NOTICE CARDS
Total Printing Exp - 921				
<b>Telephone - 921</b>				
Check	02/04/2021	ACH	Brandenburg Telephone	
Check	03/01/2021	ACH	AMERICAN EXPRESS	
Check	03/05/2021	ACH	Brandenburg Telephone	
Check	04/06/2021	ACH	Brandenburg Telephone	
Check	05/05/2021	ACH	Brandenburg Telephone	
Check	05/27/2021	ACH	AMERICAN EXPRESS	
Check	06/03/2021	ACH	Brandenburg Telephone	
Check	07/06/2021	ACH	Brandenburg Telephone	
Check	08/06/2021	ACH	Brandenburg Telephone	
Check	09/03/2021	ACH	Brandenburg Telephone	



VALLEY GAS, INC.  
General Ledger  
As of December 31, 2021

Type	Date	Num	Name	Memo
Check	10/01/2021	ACH	AMERICAN EXPRESS	
Check	10/05/2021	ACH	Brandenburg Telephone	
Check	11/03/2021	ACH	Brandenburg Telephone	
Check	12/03/2021	ACH	Brandenburg Telephone	
Check	12/04/2021	ACH	AMERICAN EXPRESS	
Check	12/31/2021	ACH	Brandenburg Telephone	
General Journal	12/31/2021	adjusting		TO ADJUST BEGINNING RETAINED EARNINGS
General Journal	12/31/2021	adjusting		TO CORRECT CASH
Total Telephone - 921				
<b>Training Exp - 921</b>				
Check	10/01/2021	ACH	AMERICAN EXPRESS	
Check	12/04/2021	ACH	AMERICAN EXPRESS	
Total Training Exp - 921				
<b>Travel-Training - 921</b>				
Check	03/01/2021	ACH	AMERICAN EXPRESS	
Total Travel-Training - 921				
<b>Utilities Exp - 921</b>				
General Journal	12/31/2021	adjusting		to accrue amounts due to Irvington Gas
Total Utilities Exp - 921				
<b>921 PSC Annual Report number - Other</b>				
Total 921 PSC Annual Report number - Other				
Total 921 PSC Annual Report number				
<b>923 - PSC Annual Report Number</b>				
<b>Computer Billing - 923</b>				
<b>Global Pay - 923</b>				
Total Global Pay - 923				
<b>ReliaFund - Ach - 923</b>				
Total ReliaFund - Ach - 923				
<b>Computer Billing - 923 - Other</b>				
Check	04/12/2021	ACH	RURAL COMPUTER CONSULTANTS INC	Software maintenance
Check	04/12/2021	ACH	RURAL COMPUTER CONSULTANTS INC	Software maintenance
Check	05/10/2021	ACH	RURAL COMPUTER CONSULTANTS INC	Software maintenance
Check	05/17/2021	ACH	RURAL COMPUTER CONSULTANTS INC	Software maintenance
Check	06/22/2021	ACH	RURAL COMPUTER CONSULTANTS INC	Software maintenance
Check	07/27/2021	ACH	RURAL COMPUTER CONSULTANTS INC	Software maintenance
Check	08/25/2021	ACH	RURAL COMPUTER CONSULTANTS INC	Software maintenance
Check	09/20/2021	ACH	RURAL COMPUTER CONSULTANTS INC	Software maintenance
Check	10/15/2021	ACH	JAMES JOHNSON	computer repairs - lighten damage
Total Computer Billing - 923 - Other				
Total Computer Billing - 923				
<b>Labor - 923</b>				
General Journal	01/31/2021	Jan Rec		
General Journal	02/28/2021	FEB Rec		DOUTAZ OUTCALL
General Journal	03/31/2021	MARCH Rec		DOUTAZ OUTCALL

VALLEY GAS, INC.  
General Ledger  
As of December 31, 2021

Type	Date	Num	Name	Memo
General Journal	04/30/2021	APRIL Rec		
General Journal	04/30/2021	APRIL Rec		outcall
General Journal	07/31/2021	JULY Rec		BENNIE
General Journal	09/30/2021	SEPT Rec		DOUTAZ
General Journal	12/31/2021	Dec Rec		BENNY
General Journal	12/31/2021	adjusting		to accrue amounts due to Irvington Gas
Total Labor - 923				
<b>Legal &amp; Prof - 923</b>				
Total Legal & Prof - 923				
<b>Mgt Fees - 923</b>				
Total Mgt Fees - 923				
<b>923 - PSC Annual Report Number - Other</b>				
Total 923 - PSC Annual Report Number - Other				
Total 923 - PSC Annual Report Number				
<b>ADVERTISING</b>				
Total ADVERTISING				
<b>Bad Debts - 904</b>				
General Journal	10/31/2021	OCT RECEIPT		BAD DEBT; NITA RIX RETURN
Total Bad Debts - 904				
<b>Depreciation Ex - 403</b>				
General Journal	12/31/2021	adjusting		to record 2021 depreciation
Total Depreciation Ex - 403				
<b>Donations - 426</b>				
Total Donations - 426				
<b>Insurance - 924</b>				
Check	10/29/2021	ACH	UNDERWOOD, PARRISH & ASSOCIATES INSI Inv #4947	
General Journal	12/31/2021	adjusting		to accrue amounts due to Irvington Gas
Total Insurance - 924				
<b>Interest Exp - 427</b>				
<b>Other Interest Expense - 431</b>				
Total Other Interest Expense - 431				
<b>Interest Exp - 427 - Other</b>				
Total Interest Exp - 427 - Other				
Total Interest Exp - 427				
<b>Leased employees</b>				
Total Leased employees				
<b>Misc Exp - 930</b>				
Check	01/27/2021	ACH	First State Bank	CHARGEBACK FEE
Check	02/05/2021	ACH	PATEL MEDICAL CENTER	
Check	03/24/2021		First State Bank	overdraft
Check	07/08/2021	ACH	PATEL MEDICAL CENTER	
Check	09/29/2021	ACH	PATEL MEDICAL CENTER	

**VALLEY GAS, INC.**  
**General Ledger**  
As of December 31, 2021

Type	Date	Num	Name	Memo
General Journal	09/30/2021	SEPT Chgs		CHARGEBACK FEE
General Journal	10/31/2021	oct chg		CHARGEBACK FEE
Check	11/24/2021	ACH	PATEL MEDICAL CENTER	
General Journal	12/31/2021	adjusting		TO CORRECT CASH
Total Misc Exp - 930				
<b>Payroll Expenses</b>				
Total Payroll Expenses				
<b>Pension Fund - 926</b>				
Total Pension Fund - 926				
<b>Purchases - Gas - 804</b>				
<b>Beginning Inventory</b>				
Total Beginning Inventory				
<b>Purchases - Gas - 804 - Other</b>				
Check	02/12/2021	ACH	CONSTELLATION	
Check	03/15/2021	ACH	CONSTELLATION	
Check	04/15/2021	ACH	CONSTELLATION	
Check	05/12/2021	ACH	CONSTELLATION	
Check	06/14/2021	ACH	CONSTELLATION	
Check	07/23/2021	ACH	CONSTELLATION	
Check	08/11/2021	ACH	CONSTELLATION	
Check	09/13/2021	ACH	CONSTELLATION	
Check	10/14/2021	ACH	CONSTELLATION	
Check	12/10/2021	ACH	CONSTELLATION	
Check	12/31/2021	ACH	CONSTELLATION	
General Journal	12/31/2021	adjusting		to adjust ending inventory
General Journal	12/31/2021	adjusting		TO ADJUST BEGINNING RETAINED EARNINGS
General Journal	12/31/2021	adjusting		TO CORRECT CASH
General Journal	12/31/2021	adjusting		CORRECT CASH
General Journal	12/31/2021	adjusting		to record 2021 depreciation
Total Purchases - Gas - 804 - Other				
Total Purchases - Gas - 804				
<b>Reconciliation Discrepancies</b>				
Total Reconciliation Discrepancies				
<b>Rent - 931</b>				
Check	03/16/2021	ACH	CSX Transportation	pipeline easement
Check	05/20/2021	ACH	CSX Transportation	pipeline easement
Check	07/23/2021	ACH	CSX Transportation	pipeline easement
General Journal	12/31/2021	adjusting		to accrue amounts due to Irvington Gas
Total Rent - 931				
<b>Salaries</b>				
<b>Salaries - Office - 920</b>				
Check	04/26/2021	ACH	Payroll	Jan 2021
Check	04/26/2021	ACH	Payroll	Feb 2021
Check	04/26/2021	ACH	Payroll	Mar 2021

VALLEY GAS, INC.  
General Ledger  
As of December 31, 2021

Type	Date	Num	Name	Memo
Check	04/26/2021	ACH	Payroll	April 2021
Check	04/26/2021	ACH	Payroll	May 2021
Check	04/26/2021	ACH	Payroll	Jun 2021
General Journal	12/31/2021	adjusting		to accrue amounts due to Irvington Gas
Total Salaries - Office - 920				
<b>Salaries - Other</b>				
Total Salaries - Other				
Total Salaries				
<b>Taxes - City</b>				
<b>City Tax - Collected</b>				
General Journal	01/31/2021	JAN Chgs		
General Journal	02/28/2021	FEB Chgs		
General Journal	03/31/2021	MARCH Chgs		
General Journal	04/30/2021	APRIL Chgs		
General Journal	05/31/2021	MAY Chgs		
General Journal	06/30/2021	JUNE Chgs		
General Journal	07/31/2021	JULY Chgs		
General Journal	08/31/2021	AUG Chgs		
General Journal	09/30/2021	SEPT Chgs		
General Journal	10/31/2021	oct chg		
General Journal	11/30/2021	Nov Chgs		
General Journal	12/31/2021	DEC Chgs		
Total City Tax - Collected				
<b>Taxes City - Paid</b>				
Check	01/19/2021	ACH	CITY OF IRVINGTON	2019 tangible/real estate tax bill
Check	02/18/2021	ACH	CITY OF IRVINGTON	2019 tangible/real estate tax bill
Check	03/18/2021	ACH	CITY OF IRVINGTON	2019 tangible/real estate tax bill
Check	04/19/2021	ACH	CITY OF IRVINGTON	2019 tangible/real estate tax bill
Check	05/17/2021	ACH	CITY OF IRVINGTON	2019 tangible/real estate tax bill
Check	06/18/2021	ACH	CITY OF IRVINGTON	2019 tangible/real estate tax bill
Check	07/16/2021	ACH	CITY OF IRVINGTON	2019 tangible/real estate tax bill
Check	08/19/2021	ACH	CITY OF IRVINGTON	2019 tangible/real estate tax bill
Check	09/16/2021	ACH	CITY OF IRVINGTON	2019 tangible/real estate tax bill
Check	10/19/2021	ACH	CITY OF IRVINGTON	2019 tangible/real estate tax bill
Check	11/16/2021	ACH	CITY OF IRVINGTON	2019 tangible/real estate tax bill
Check	12/16/2021	ACH	CITY OF IRVINGTON	2019 tangible/real estate tax bill
Total Taxes City - Paid				
<b>Taxes - City - Other</b>				
Total Taxes - City - Other				
Total Taxes - City				
<b>Taxes - Sales</b>				
<b>Sales Taxes - Collected</b>				
General Journal	01/31/2021	JAN Chgs		
General Journal	02/28/2021	FEB Chgs		

VALLEY GAS, INC.  
General Ledger  
As of December 31, 2021

Type	Date	Num	Name	Memo
General Journal	03/31/2021	MARCH Chgs		
General Journal	04/30/2021	APRIL Chgs		
General Journal	05/31/2021	MAY Chgs		
General Journal	06/30/2021	JUNE Chgs		
General Journal	07/31/2021	JULY Chgs		
General Journal	08/31/2021	AUG Chgs		
General Journal	09/30/2021	SEPT Chgs		
General Journal	10/31/2021	oct chg		
General Journal	11/30/2021	Nov Chgs		
General Journal	12/31/2021	DEC Chgs		
Total Sales Taxes - Collected				
<b>Taxes - Sales Paid</b>				
Check	01/19/2021	ACH	Kentucky State Treasurer	720V Electronic Filing
Check	02/18/2021	ACH	DEPARTMENT OF REVENUE	psc assessment
Check	03/18/2021	ACH	DEPARTMENT OF REVENUE	psc assessment
Check	04/21/2021	ACH	DEPARTMENT OF REVENUE	psc assessment
Check	05/19/2021	ACH	DEPARTMENT OF REVENUE	psc assessment
Check	06/18/2021	ACH	DEPARTMENT OF REVENUE	psc assessment
Check	07/16/2021	ACH	DEPARTMENT OF REVENUE	psc assessment
Check	08/19/2021	ACH	DEPARTMENT OF REVENUE	psc assessment
Check	09/16/2021	ACH	DEPARTMENT OF REVENUE	psc assessment
Check	10/19/2021	ACH	DEPARTMENT OF REVENUE	psc assessment
Check	11/16/2021	ACH	DEPARTMENT OF REVENUE	UTILITY TAX
Check	12/16/2021	ACH	DEPARTMENT OF REVENUE	UTILITY TAX
Total Taxes - Sales Paid				
<b>Taxes - Sales - Other</b>				
Total Taxes - Sales - Other				
Total Taxes - Sales				
<b>Taxes - Utility</b>				
<b>Taxes - Utility Paid</b>				
Check	01/19/2021	ACH	Utility Gross Receipts	UTILITY TAX
Check	02/18/2021	ACH	DEPARTMENT OF REVENUE	psc assessment
Check	03/18/2021	ACH	DEPARTMENT OF REVENUE	psc assessment
Check	04/19/2021	ACH	DEPARTMENT OF REVENUE	psc assessment
Check	05/17/2021	ACH	Utility Gross Receipts	UTILITY TAX
Check	06/18/2021	ACH	DEPARTMENT OF REVENUE	psc assessment
Check	07/16/2021	ACH	DEPARTMENT OF REVENUE	psc assessment
Check	08/19/2021	ACH	DEPARTMENT OF REVENUE	UTILITY TAX
Check	09/16/2021	ACH	DEPARTMENT OF REVENUE	psc assessment
Check	10/19/2021	ACH	DEPARTMENT OF REVENUE	psc assessment
Check	11/16/2021	ACH	DEPARTMENT OF REVENUE	UTILITY TAX
Check	12/16/2021	ACH	Utility Gross Receipts	UTILITY TAX
Total Taxes - Utility Paid				
<b>Utility Taxes - collected</b>				

VALLEY GAS, INC.  
General Ledger  
As of December 31, 2021

Type	Date	Num	Name	Memo
General Journal	01/31/2021	JAN Chgs		
General Journal	02/28/2021	FEB Chgs		
General Journal	03/31/2021	MARCH Chgs		
General Journal	04/30/2021	APRIL Chgs		
General Journal	05/31/2021	MAY Chgs		
General Journal	06/30/2021	JUNE Chgs		
General Journal	07/31/2021	JULY Chgs		
General Journal	08/31/2021	AUG Chgs		
General Journal	09/30/2021	SEPT Chgs		
General Journal	10/31/2021	oct chg		
General Journal	11/30/2021	Nov Chgs		
General Journal	12/31/2021	DEC Chgs		
Total Utility Taxes - collected				
<b>Taxes - Utility - Other</b>				
Total Taxes - Utility - Other				
Total Taxes - Utility				
<b>Taxes &amp; License - 408</b>				
<b>PAYROLL</b>				
Total PAYROLL				
<b>Taxes &amp; License - 408 - Other</b>				
Check	03/06/2021	9054	Kentucky State Treasurer	KBRV payment
Check	04/01/2021	9062	Kentucky State Treasurer	public service
Check	06/21/2021	9080	Kentucky State Treasurer	PSC assessment
Check	08/25/2021		BRECK COUNTY SHERIFF	PROPERTY TAX
Check	09/10/2021	ACH	CITY OF IRVINGTON	2019 tangible/real estate tax bill
Check	09/30/2021	ACH	CITY OF IRVINGTON	2019 tangible/real estate tax bill
Total Taxes & License - 408 - Other				
Total Taxes & License - 408				
<b>Uncategorized Expenses</b>				
Total Uncategorized Expenses				
<b>UNLOCATED DIFFERENCE</b>				
Total UNLOCATED DIFFERENCE				
<b>No acct</b>				
Total no acct				
<b>TOTAL</b>				

**VALLEY GAS, INC.**  
**General Ledger**  
As of December 31, 2021

CASH - 131	<u>Split</u>	<u>Amount</u>	<u>Balance</u>
			<b>8,851.85</b>
	REGULAR ACCOUNT - 131	-500.00	8,351.85
	REGULAR ACCOUNT - 131	-1,301.88	7,049.97
	REGULAR ACCOUNT - 131	-600.00	6,449.97
	REGULAR ACCOUNT - 131	-2,286.05	4,163.92
	REGULAR ACCOUNT - 131	-550.00	3,613.92
	REGULAR ACCOUNT - 131	-3,552.19	61.73
	REGULAR ACCOUNT - 131	-250.00	-188.27
	REGULAR ACCOUNT - 131	-6,870.49	-7,058.76
	REGULAR ACCOUNT - 131	-200.00	-7,258.76
	REGULAR ACCOUNT - 131	-440.85	-7,699.61
	REGULAR ACCOUNT - 131	-50.00	-7,749.61
	REGULAR ACCOUNT - 131	-796.73	-8,546.34
	REGULAR ACCOUNT - 131	-121.43	-8,667.77
	REGULAR ACCOUNT - 131	-500.00	-9,167.77
	REGULAR ACCOUNT - 131	-39.32	-9,207.09
	-SPLIT-	17,246.69	8,039.60
	REGULAR ACCOUNT - 131	-400.00	7,639.60
	REGULAR ACCOUNT - 131	-685.08	6,954.52
	REGULAR ACCOUNT - 131	-100.00	6,854.52
	REGULAR ACCOUNT - 131	-769.62	6,084.90
	REGULAR ACCOUNT - 131	-2,000.00	4,084.90
	REGULAR ACCOUNT - 131	-10,239.37	-6,154.47
	REGULAR ACCOUNT - 131	-450.00	-6,604.47
	REGULAR ACCOUNT - 131	-9,926.39	-16,530.86
	REGULAR ACCOUNT - 131	-200.00	-16,730.86
	REGULAR ACCOUNT - 131	-3,110.38	-19,841.24
	REGULAR ACCOUNT - 131	-350.00	-20,191.24
	REGULAR ACCOUNT - 131	-1,367.85	-21,559.09
	REGULAR ACCOUNT - 131	-500.00	-22,059.09
	REGULAR ACCOUNT - 131	-534.10	-22,593.19
	-SPLIT-	33,027.55	10,434.36
	REGULAR ACCOUNT - 131	-700.00	9,734.36
	REGULAR ACCOUNT - 131	-2,768.19	6,966.17
	REGULAR ACCOUNT - 131	-1,100.00	5,866.17
	REGULAR ACCOUNT - 131	-6,219.44	-353.27
	REGULAR ACCOUNT - 131	-700.00	-1,053.27
	REGULAR ACCOUNT - 131	-4,478.44	-5,531.71
	REGULAR ACCOUNT - 131	-850.00	-6,381.71
	REGULAR ACCOUNT - 131	-6,978.42	-13,360.13
	REGULAR ACCOUNT - 131	-4,052.71	-17,412.84
	REGULAR ACCOUNT - 131	-200.00	-17,612.84
	REGULAR ACCOUNT - 131	-2,122.60	-19,735.44
	REGULAR ACCOUNT - 131	-150.00	-19,885.44

**VALLEY GAS, INC.**  
**General Ledger**  
As of December 31, 2021

<u>Split</u>	<u>Amount</u>	<u>Balance</u>
REGULAR ACCOUNT - 131	-1,058.92	-20,944.36
REGULAR ACCOUNT - 131	-100.00	-21,044.36
REGULAR ACCOUNT - 131	-186.93	-21,231.29
-SPLIT-	29,652.50	8,421.21
REGULAR ACCOUNT - 131	-1,233.19	7,188.02
REGULAR ACCOUNT - 131	-200.00	6,988.02
REGULAR ACCOUNT - 131	-250.00	6,738.02
REGULAR ACCOUNT - 131	-2,451.47	4,286.55
REGULAR ACCOUNT - 131	-841.47	3,445.08
REGULAR ACCOUNT - 131	-450.00	2,995.08
REGULAR ACCOUNT - 131	-450.00	2,545.08
REGULAR ACCOUNT - 131	-627.74	1,917.34
REGULAR ACCOUNT - 131	-250.00	1,667.34
REGULAR ACCOUNT - 131	-1,187.66	479.68
REGULAR ACCOUNT - 131	-300.00	179.68
REGULAR ACCOUNT - 131	-4,030.60	-3,850.92
REGULAR ACCOUNT - 131	-300.00	-4,150.92
REGULAR ACCOUNT - 131	-2,713.34	-6,864.26
REGULAR ACCOUNT - 131	-232.34	-7,096.60
REGULAR ACCOUNT - 131	-250.00	-7,346.60
REGULAR ACCOUNT - 131	-200.00	-7,546.60
REGULAR ACCOUNT - 131	-196.93	-7,743.53
REGULAR ACCOUNT - 131	-50.00	-7,793.53
REGULAR ACCOUNT - 131	-244.14	-8,037.67
REGULAR ACCOUNT - 131	-300.00	-8,337.67
REGULAR ACCOUNT - 131	-856.56	-9,194.23
REGULAR ACCOUNT - 131	-200.00	-9,394.23
REGULAR ACCOUNT - 131	-302.24	-9,696.47
-SPLIT-	18,253.87	8,557.40
CASH - 131	-50.00	8,507.40
REGULAR ACCOUNT - 131	-100.00	8,407.40
REGULAR ACCOUNT - 131	-1,447.00	6,960.40
REGULAR ACCOUNT - 131	-675.00	6,285.40
REGULAR ACCOUNT - 131	-1,310.99	4,974.41
REGULAR ACCOUNT - 131	-22,967.13	-17,992.72
REGULAR ACCOUNT - 131	-400.00	-18,392.72
REGULAR ACCOUNT - 131	-550.00	-18,942.72
REGULAR ACCOUNT - 131	-3,376.51	-22,319.23
REGULAR ACCOUNT - 131	-200.00	-22,519.23
REGULAR ACCOUNT - 131	-772.25	-23,291.48
REGULAR ACCOUNT - 131	-200.00	-23,491.48
REGULAR ACCOUNT - 131	-431.05	-23,922.53
REGULAR ACCOUNT - 131	-250.00	-24,172.53
REGULAR ACCOUNT - 131	-677.05	-24,849.58



**VALLEY GAS, INC.**  
**General Ledger**  
As of December 31, 2021

<u>Split</u>	<u>Amount</u>	<u>Balance</u>
-SPLIT-	31,650.19	6,800.61
REGULAR ACCOUNT - 131	-288.46	6,512.15
REGULAR ACCOUNT - 131	-450.00	6,062.15
REGULAR ACCOUNT - 131	-1,470.75	4,591.40
REGULAR ACCOUNT - 131	-200.00	4,391.40
REGULAR ACCOUNT - 131	-200.00	4,191.40
REGULAR ACCOUNT - 131	-1,197.29	2,994.11
REGULAR ACCOUNT - 131	-24,799.14	-21,805.03
REGULAR ACCOUNT - 131	-300.00	-22,105.03
REGULAR ACCOUNT - 131	-100.00	-22,205.03
REGULAR ACCOUNT - 131	-439.54	-22,644.57
REGULAR ACCOUNT - 131	-100.00	-22,744.57
REGULAR ACCOUNT - 131	-736.68	-23,481.25
REGULAR ACCOUNT - 131	-200.00	-23,681.25
REGULAR ACCOUNT - 131	-1,435.59	-25,116.84
REGULAR ACCOUNT - 131	-120.00	-25,236.84
REGULAR ACCOUNT - 131	-449.45	-25,686.29
REGULAR ACCOUNT - 131	-202.61	-25,888.90
REGULAR ACCOUNT - 131	-150.00	-26,038.90
REGULAR ACCOUNT - 131	-800.00	-26,838.90
REGULAR ACCOUNT - 131	-1,024.48	-27,863.38
-SPLIT-	34,725.55	6,862.17
REGULAR ACCOUNT - 131	-500.00	6,362.17
REGULAR ACCOUNT - 131	-1,452.19	4,909.98
REGULAR ACCOUNT - 131	-2,030.78	2,879.20
REGULAR ACCOUNT - 131	-450.00	2,429.20
REGULAR ACCOUNT - 131	-938.29	1,490.91
REGULAR ACCOUNT - 131	-100.00	1,390.91
REGULAR ACCOUNT - 131	-350.00	1,040.91
REGULAR ACCOUNT - 131	-277.80	763.11
REGULAR ACCOUNT - 131	-200.00	563.11
REGULAR ACCOUNT - 131	-69.65	493.46
-SPLIT-	7,521.91	8,015.37
REGULAR ACCOUNT - 131	-646.90	7,368.47
REGULAR ACCOUNT - 131	-150.00	7,218.47
REGULAR ACCOUNT - 131	-959.65	6,258.82
REGULAR ACCOUNT - 131	-300.00	5,958.82
REGULAR ACCOUNT - 131	-27,069.74	-21,110.92
REGULAR ACCOUNT - 131	-650.00	-21,760.92
REGULAR ACCOUNT - 131	-336.77	-22,097.69
REGULAR ACCOUNT - 131	-554.89	-22,652.58
REGULAR ACCOUNT - 131	-500.00	-23,152.58
REGULAR ACCOUNT - 131	-713.91	-23,866.49
REGULAR ACCOUNT - 131	-50.00	-23,916.49

**VALLEY GAS, INC.**  
**General Ledger**  
As of December 31, 2021

<u>Split</u>	<u>Amount</u>	<u>Balance</u>
-SPLIT-	31,225.33	7,308.84
REGULAR ACCOUNT - 131	-650.00	6,658.84
REGULAR ACCOUNT - 131	-846.31	5,812.53
REGULAR ACCOUNT - 131	-1,281.63	4,530.90
REGULAR ACCOUNT - 131	-200.00	4,330.90
REGULAR ACCOUNT - 131	-290.00	4,040.90
REGULAR ACCOUNT - 131	-1,819.70	2,221.20
REGULAR ACCOUNT - 131	-160.00	2,061.20
REGULAR ACCOUNT - 131	-277.22	1,783.98
REGULAR ACCOUNT - 131	-333.27	1,450.71
REGULAR ACCOUNT - 131	-250.00	1,200.71
REGULAR ACCOUNT - 131	-156.53	1,044.18
REGULAR ACCOUNT - 131	-280.00	764.18
-SPLIT-	6,987.45	7,751.63
REGULAR ACCOUNT - 131	-100.00	7,651.63
REGULAR ACCOUNT - 131	-360.01	7,291.62
REGULAR ACCOUNT - 131	-381.22	6,910.40
REGULAR ACCOUNT - 131	-100.00	6,810.40
REGULAR ACCOUNT - 131	-450.00	6,360.40
REGULAR ACCOUNT - 131	-1,459.38	4,901.02
REGULAR ACCOUNT - 131	-500.00	4,401.02
REGULAR ACCOUNT - 131	-1,035.55	3,365.47
REGULAR ACCOUNT - 131	-250.00	3,115.47
REGULAR ACCOUNT - 131	-1,407.79	1,707.68
REGULAR ACCOUNT - 131	-200.00	1,507.68
REGULAR ACCOUNT - 131	-6,925.35	-5,417.67
REGULAR ACCOUNT - 131	-100.00	-5,517.67
REGULAR ACCOUNT - 131	-178.30	-5,695.97
REGULAR ACCOUNT - 131	-300.00	-5,995.97
REGULAR ACCOUNT - 131	-403.81	-6,399.78
REGULAR ACCOUNT - 131	-211.37	-6,611.15
REGULAR ACCOUNT - 131	-100.00	-6,711.15
REGULAR ACCOUNT - 131	-200.00	-6,911.15
REGULAR ACCOUNT - 131	-70.70	-6,981.85
REGULAR ACCOUNT - 131	-450.00	-7,431.85
REGULAR ACCOUNT - 131	-276.19	-7,708.04
-SPLIT-	15,126.48	7,418.44
REGULAR ACCOUNT - 131	-700.00	6,718.44
REGULAR ACCOUNT - 131	-1,505.50	5,212.94
REGULAR ACCOUNT - 131	-250.00	4,962.94
REGULAR ACCOUNT - 131	-8,382.09	-3,419.15
REGULAR ACCOUNT - 131	-1,896.23	-5,315.38
REGULAR ACCOUNT - 131	-300.00	-5,615.38
REGULAR ACCOUNT - 131	-150.00	-5,765.38

VALLEY GAS, INC.  
General Ledger  
As of December 31, 2021

Split	Amount	Balance
REGULAR ACCOUNT - 131	-752.70	-6,518.08
REGULAR ACCOUNT - 131	-61.58	-6,579.66
REGULAR ACCOUNT - 131	-500.00	-7,079.66
REGULAR ACCOUNT - 131	-500.00	-7,579.66
REGULAR ACCOUNT - 131	-106.33	-7,685.99
-SPLIT-	15,559.27	7,873.28
REGULAR ACCOUNT - 131	-200.00	7,673.28
REGULAR ACCOUNT - 131	-374.52	7,298.76
REGULAR ACCOUNT - 131	-300.00	6,998.76
REGULAR ACCOUNT - 131	-44.01	6,954.75
REGULAR ACCOUNT - 131	-800.00	6,154.75
REGULAR ACCOUNT - 131	-5,217.36	937.39
REGULAR ACCOUNT - 131	-450.00	487.39
REGULAR ACCOUNT - 131	-4,380.76	-3,893.37
REGULAR ACCOUNT - 131	-800.00	-4,693.37
REGULAR ACCOUNT - 131	-4,019.15	-8,712.52
REGULAR ACCOUNT - 131	-565.42	-9,277.94
REGULAR ACCOUNT - 131	-400.00	-9,677.94
REGULAR ACCOUNT - 131	-1,136.24	-10,814.18
REGULAR ACCOUNT - 131	-1,165.40	-11,979.58
REGULAR ACCOUNT - 131	-200.00	-12,179.58
REGULAR ACCOUNT - 131	-1,388.05	-13,567.63
REGULAR ACCOUNT - 131	-300.00	-13,867.63
-SPLIT-	22,227.94	8,360.31
Depreciation Ex - 403	-8,188.33	171.98
Total CASH - 131	-8,679.87	171.98
<b>MONEY MARKET - 131</b>		<b>69,616.25</b>
Credit Card Expense - 921	-18.50	69,597.75
Credit Card Expense - 921	-19.50	69,578.25
Credit Card Expense - 921	-204.68	69,373.57
Credit Card Expense - 921	-78.90	69,294.67
CASH - 131	14,001.09	83,295.76
Credit Card Expense - 921	-19.50	83,276.26
Credit Card Expense - 921	-22.25	83,254.01
Credit Card Expense - 921	-78.90	83,175.11
Credit Card Expense - 921	-258.33	82,916.78
CASH - 131	20,538.35	103,455.13
CASH - 131	3,227.47	106,682.60
Credit Card Expense - 921	-78.90	106,603.70
Credit Card Expense - 921	-370.35	106,233.35
Credit Card Expense - 921	-19.50	106,213.85
Credit Card Expense - 921	-23.15	106,190.70
REGULAR ACCOUNT - 131	-50,000.00	56,190.70
CASH - 131	5,061.24	61,251.94

**VALLEY GAS, INC.**  
**General Ledger**  
As of December 31, 2021

<u>Split</u>	<u>Amount</u>	<u>Balance</u>
CASH - 131	6,448.78	67,700.72
CASH - 131	12,328.77	80,029.49
Credit Card Expense - 921	-78.90	79,950.59
Credit Card Expense - 921	-415.51	79,535.08
Credit Card Expense - 921	-19.50	79,515.58
Credit Card Expense - 921	-24.35	79,491.23
CASH - 131	1,527.20	81,018.43
CASH - 131	3,441.24	84,459.67
CASH - 131	8,330.91	92,790.58
Credit Card Expense - 921	-78.90	92,711.68
Credit Card Expense - 921	-277.20	92,434.48
Credit Card Expense - 921	-19.50	92,414.98
Credit Card Expense - 921	-24.60	92,390.38
CASH - 131	2,952.89	95,343.27
CASH - 131	4,508.59	99,851.86
Credit Card Expense - 921	-78.90	99,772.96
Credit Card Expense - 921	-217.62	99,555.34
Credit Card Expense - 921	-19.50	99,535.84
Credit Card Expense - 921	-23.55	99,512.29
CASH - 131	4,067.65	103,579.94
CASH - 131	4,279.85	107,859.79
Credit Card Expense - 921	-78.90	107,780.89
Credit Card Expense - 921	-222.02	107,558.87
Credit Card Expense - 921	-19.50	107,539.37
Credit Card Expense - 921	-23.75	107,515.62
CASH - 131	3,198.54	110,714.16
CASH - 131	2,809.94	113,524.10
Credit Card Expense - 921	-204.19	113,319.91
Credit Card Expense - 921	-78.90	113,241.01
Credit Card Expense - 921	-19.50	113,221.51
Credit Card Expense - 921	-24.20	113,197.31
CASH - 131	3,921.50	117,118.81
CASH - 131	3,205.10	120,323.91
-SPLIT-	-42.10	120,281.81
-SPLIT-	-346.50	119,935.31
REGULAR ACCOUNT - 131	-25,000.00	94,935.31
CASH - 131	4,626.88	99,562.19
CASH - 131	2,529.73	102,091.92
-SPLIT-	-43.80	102,048.12
-SPLIT-	-307.21	101,740.91
CASH - 131	7,293.55	109,034.46
-SPLIT-	-45.30	108,989.16
-SPLIT-	-295.31	108,693.85
CASH - 131	7,964.97	116,658.82

**VALLEY GAS, INC.**  
**General Ledger**  
As of December 31, 2021

	<u>Split</u>	<u>Amount</u>	<u>Balance</u>
	-SPLIT-	-305.58	116,353.24
	-SPLIT-	-43.50	116,309.74
	REGULAR ACCOUNT - 131	-25,000.00	91,309.74
	CASH - 131	1,583.46	92,893.20
	CASH - 131	<u>18,287.21</u>	<u>111,180.41</u>
Total MONEY MARKET - 131		41,564.16	111,180.41
<b>REGULAR ACCOUNT - 131</b>			<b>-14,077.97</b>
	-SPLIT-	1,801.88	-12,276.09
	-SPLIT-	2,886.05	-9,390.04
	Credit Card Expense - 921	-10.00	-9,400.04
	Printing Exp - 921	-19.95	-9,419.99
	Credit Card Expense - 921	-30.00	-9,449.99
	-SPLIT-	4,102.19	-5,347.80
	-SPLIT-	7,120.49	1,772.69
	-SPLIT-	640.85	2,413.54
	-SPLIT-	846.73	3,260.27
	Taxes - Sales Paid	-281.49	2,978.78
	Taxes - Utility Paid	-898.60	2,080.18
	Taxes City - Paid	-790.77	1,289.41
	Maintenance - 874	-1,688.00	-398.59
	CASH - 131	121.43	-277.16
	-SPLIT-	539.32	262.16
	Credit Card Expense - 921	149.85	412.01
	Postage - 921	-196.35	215.66
	Misc Exp - 930	-19.95	195.71
	ACC REC GAS - 142	-90.00	105.71
	-SPLIT-	1,085.08	1,190.79
	-SPLIT-	869.62	2,060.41
	Credit Card Expense - 921	-10.00	2,050.41
	-SPLIT-	-7,501.16	-5,450.75
	Telephone - 921	-491.96	-5,942.71
	Misc Exp - 930	-75.00	-6,017.71
	-SPLIT-	12,239.37	6,221.66
	Credit Card Expense - 921	-30.00	6,191.66
	-SPLIT-	10,376.39	16,568.05
	Purchases - Gas - 804	-20,020.78	-3,452.73
	-SPLIT-	-112.62	-3,565.35
	-SPLIT-	-45.58	-3,610.93
	-SPLIT-	-37.08	-3,648.01
	-SPLIT-	3,310.38	-337.63
	Taxes - Utility Paid	-1,621.30	-1,958.93
	Taxes - Sales Paid	-566.69	-2,525.62
	Taxes City - Paid	-1,440.89	-3,966.51
	-SPLIT-	1,717.85	-2,248.66

**VALLEY GAS, INC.**  
**General Ledger**  
As of December 31, 2021

<u>Split</u>	<u>Amount</u>	<u>Balance</u>
Postage - 921	-199.92	-2,448.58
-SPLIT-	1,034.10	-1,414.48
-SPLIT-	-1,501.14	-2,915.62
-SPLIT-	3,468.19	552.57
Credit Card Expense - 921	-10.00	542.57
Telephone - 921	-491.96	50.61
Credit Card Expense - 921	-30.00	20.61
Taxes & License - 408	-175.00	-154.39
-SPLIT-	7,319.44	7,165.05
Postage - 921	-550.00	6,615.05
-SPLIT-	5,178.44	11,793.49
-SPLIT-	7,828.42	19,621.91
-SPLIT-	-47.51	19,574.40
-SPLIT-	0.00	19,574.40
-SPLIT-	-63.17	19,511.23
-SPLIT-	-102.22	19,409.01
CASH - 131	4,052.71	23,461.72
Purchases - Gas - 804	-31,197.44	-7,735.72
Rent - 931	-100.00	-7,835.72
Taxes - Sales Paid	-566.45	-8,402.17
Taxes - Utility Paid	-1,599.44	-10,001.61
Taxes City - Paid	-1,420.99	-11,422.60
-SPLIT-	2,322.60	-9,100.00
MACHINERY - 396	-12,000.00	-21,100.00
Legal & Prof - 923	-3,350.00	-24,450.00
-SPLIT-	1,208.92	-23,241.08
Misc Exp - 930	-20.00	-23,261.08
-SPLIT-	286.93	-22,974.15
Postage - 921	-197.88	-23,172.03
-SPLIT-	-46.43	-23,218.46
MONEY MARKET - 131	50,000.00	26,781.54
-SPLIT-	1,433.19	28,214.73
Taxes & License - 408	-536.69	27,678.04
Credit Card Expense - 921	-10.00	27,668.04
-SPLIT-	2,701.47	30,369.51
-SPLIT-	1,291.47	31,660.98
Telephone - 921	-576.46	31,084.52
Credit Card Expense - 921	-80.00	31,004.52
-SPLIT-	1,077.74	32,082.26
-SPLIT-	1,437.66	33,519.92
-SPLIT-	4,330.60	37,850.52
Computer Billing - 923	-1,312.73	36,537.79
Computer Billing - 923	-127.20	36,410.59
-SPLIT-	3,013.34	39,423.93

**VALLEY GAS, INC.**  
**General Ledger**  
As of December 31, 2021

<u>Split</u>	<u>Amount</u>	<u>Balance</u>
Purchases - Gas - 804	-9,286.85	30,137.08
-SPLIT-	482.34	30,619.42
Taxes City - Paid	-688.01	29,931.41
Taxes - Utility Paid	-781.80	29,149.61
-SPLIT-	396.93	29,546.54
Taxes - Sales Paid	-242.11	29,304.43
-SPLIT-	294.14	29,598.57
Postage - 921	-198.39	29,400.18
-SPLIT-	-36,000.00	-6,599.82
-SPLIT-	1,156.56	-5,443.26
-SPLIT-	502.24	-4,941.02
-SPLIT-	1,547.00	-3,394.02
-SPLIT-	-1,392.21	-4,786.23
-SPLIT-	1,985.99	-2,800.24
Credit Card Expense - 921	-10.00	-2,810.24
Telephone - 921	-493.03	-3,303.27
Credit Card Expense - 921	-30.00	-3,333.27
-SPLIT-	23,367.13	20,033.86
Maintenance - 874	-93.00	19,940.86
Computer Billing - 923	-304.75	19,636.11
-SPLIT-	3,926.51	23,562.62
-SPLIT-	-29.54	23,533.08
-SPLIT-	-127.60	23,405.48
-SPLIT-	-9.12	23,396.36
DEPOSITS - 235	-150.00	23,246.36
DEPOSITS - 235	-150.00	23,096.36
-SPLIT-	-60.31	23,036.05
ACC REC GAS - 142	-35.72	23,000.33
Purchases - Gas - 804	-14,141.21	8,859.12
ACC REC GAS - 142	-42.55	8,816.57
Taxes City - Paid	-498.74	8,317.83
Taxes - Utility Paid	-1,212.95	7,104.88
-SPLIT-	972.25	8,077.13
Computer Billing - 923	-388.76	7,688.37
Taxes - Sales Paid	-178.80	7,509.57
Rent - 931	-125.00	7,384.57
-SPLIT-	631.05	8,015.62
REPAIRS - 874	-2,723.96	5,291.66
-SPLIT-	927.05	6,218.71
-SPLIT-	-2,061.45	4,157.26
Postage - 921	-197.88	3,959.38
Vehicle Exp - 874	-498.28	3,461.10
Postage - 921	-550.00	2,911.10
-SPLIT-	738.46	3,649.56

VALLEY GAS, INC.  
General Ledger  
As of December 31, 2021

<u>Split</u>	<u>Amount</u>	<u>Balance</u>
Credit Card Expense - 921	-10.00	3,639.56
Telephone - 921	-491.88	3,147.68
-SPLIT-	1,670.75	4,818.43
-SPLIT-	1,397.29	6,215.72
-SPLIT-	25,099.14	31,314.86
Credit Card Expense - 921	-30.00	31,284.86
-SPLIT-	539.54	31,824.40
-SPLIT-	836.68	32,661.08
-SPLIT-	1,635.59	34,296.67
Purchases - Gas - 804	-17,490.18	16,806.49
-SPLIT-	569.45	17,375.94
DEPOSITS - 235	-150.00	17,225.94
DEPOSITS - 235	-150.00	17,075.94
-SPLIT-	0.00	17,075.94
-SPLIT-	-130.20	16,945.74
Refund Expense	-185.62	16,760.12
-SPLIT-	-54.93	16,705.19
-SPLIT-	-119.14	16,586.05
Taxes - Sales Paid	-143.19	16,442.86
Taxes - Utility Paid	-1,137.57	15,305.29
CASH - 131	202.61	15,507.90
Taxes City - Paid	-1,137.57	14,370.33
Taxes & License - 408	-607.24	13,763.09
CASH - 131	150.00	13,913.09
Computer Billing - 923	-5,894.66	8,018.43
Postage - 921	-191.76	7,826.67
Printing Exp - 921	-376.37	7,450.30
Postage - 921	0.00	7,450.30
-SPLIT-	1,824.48	9,274.78
Credit Card Expense - 921	-10.00	9,264.78
Telephone - 921	-501.09	8,763.69
-SPLIT-	1,952.19	10,715.88
Credit Card Expense - 921	-30.00	10,685.88
Misc Exp - 930	-300.00	10,385.88
-SPLIT-	2,480.78	12,866.66
-SPLIT-	1,038.29	13,904.95
ACC REC GAS - 142	516.00	14,420.95
-SPLIT-	-134.10	14,286.85
-SPLIT-	-103.81	14,183.04
-SPLIT-	-96.84	14,086.20
DEPOSITS - 235	-150.00	13,936.20
-SPLIT-	-76.15	13,860.05
-SPLIT-	-12.33	13,847.72
-SPLIT-	-80.73	13,766.99



**VALLEY GAS, INC.**  
**General Ledger**  
As of December 31, 2021

<u>Split</u>	<u>Amount</u>	<u>Balance</u>
-SPLIT-	-92.33	13,674.66
-SPLIT-	-63.35	13,611.31
Taxes City - Paid	-264.91	13,346.40
Printing Exp - 921	-79.50	13,266.90
-SPLIT-	627.80	13,894.70
Dues & Subs - 921	-1,575.00	12,319.70
Taxes - Sales Paid	-90.31	12,229.39
Taxes - Utility Paid	-308.62	11,920.77
-SPLIT-	269.65	12,190.42
Rent - 931	-1,728.73	10,461.69
Purchases - Gas - 804	-10,196.47	265.22
Computer Billing - 923	-7,292.80	-7,027.58
Postage - 921	-197.88	-7,225.46
-SPLIT-	796.90	-6,428.56
Credit Card Expense - 921	-10.00	-6,438.56
-SPLIT-	1,259.65	-5,178.91
-SPLIT-	-126.52	-5,305.43
-SPLIT-	-134.10	-5,439.53
-SPLIT-	-134.10	-5,573.63
-SPLIT-	-100.67	-5,674.30
Telephone - 921	-499.68	-6,173.98
Maintenance - 874	-8,392.00	-14,565.98
Credit Card Expense - 921	-30.00	-14,595.98
Dues & Subs - 921	-72.00	-14,667.98
Purchases - Gas - 804	-14,475.71	-29,143.69
-SPLIT-	27,719.74	-1,423.95
Maintenance - 874	-591.14	-2,015.09
CASH - 131	336.77	-1,678.32
Taxes City - Paid	-347.61	-2,025.93
Taxes - Utility Paid	-1,078.52	-3,104.45
Taxes - Sales Paid	-148.79	-3,253.24
Dues & Subs - 921	-1,958.20	-5,211.44
-SPLIT-	1,054.89	-4,156.55
Computer Billing - 923	-4,937.13	-9,093.68
Taxes & License - 408	-1,755.88	-10,849.56
ACC REC GAS - 142	-25.83	-10,875.39
Postage - 921	-204.05	-11,079.44
-SPLIT-	763.91	-10,315.53
Credit Card Expense - 921	-10.00	-10,325.53
-SPLIT-	-836.86	-11,162.39
Credit Card Expense - 921	-40.00	-11,202.39
Telephone - 921	-499.68	-11,702.07
-SPLIT-	1,496.31	-10,205.76
-SPLIT-	1,481.63	-8,724.13

**VALLEY GAS, INC.**  
**General Ledger**  
As of December 31, 2021

<u>Split</u>	<u>Amount</u>	<u>Balance</u>
-SPLIT-	-128.41	-8,852.54
-SPLIT-	-134.10	-8,986.64
Taxes & License - 408	-1,276.72	-10,263.36
-SPLIT-	2,109.70	-8,153.66
Purchases - Gas - 804	-10,405.01	-18,558.67
-SPLIT-	437.22	-18,121.45
Taxes - Utility Paid	-346.69	-18,468.14
Taxes City - Paid	-300.18	-18,768.32
Taxes - Sales Paid	-114.36	-18,882.68
ACC REC GAS - 142	-516.00	-19,398.68
-SPLIT-	583.27	-18,815.41
Computer Billing - 923	-3,816.00	-22,631.41
-SPLIT-	-130.30	-22,761.71
DEPOSITS - 235	0.00	-22,761.71
DEPOSITS - 235	0.00	-22,761.71
-SPLIT-	-41.39	-22,803.10
-SPLIT-	-131.26	-22,934.36
Printing Exp - 921	-489.50	-23,423.86
MONEY MARKET - 131	25,000.00	1,576.14
-SPLIT-	436.53	2,012.67
REPAIRS - 874	-161.14	1,851.53
Misc Exp - 930	-250.00	1,601.53
Postage - 921	-202.99	1,398.54
Taxes & License - 408	-895.72	502.82
-SPLIT-	460.01	962.83
-SPLIT-	-5,060.92	-4,098.09
-SPLIT-	481.22	-3,616.87
Credit Card Expense - 921	-10.00	-3,626.87
REPAIRS - 874	-1,000.26	-4,627.13
Telephone - 921	-499.68	-5,126.81
Credit Card Expense - 921	-30.00	-5,156.81
-SPLIT-	1,909.38	-3,247.43
-SPLIT-	1,535.55	-1,711.88
-SPLIT-	1,657.79	-54.09
-SPLIT-	7,125.35	7,071.26
ACC REC GAS - 142	516.00	7,587.26
Purchases - Gas - 804	-6,655.65	931.61
-SPLIT-	278.30	1,209.91
Computer Billing - 923	-487.60	722.31
-SPLIT-	-130.30	592.01
-SPLIT-	-105.46	486.55
-SPLIT-	-115.67	370.88
-SPLIT-	-20.03	350.85
-SPLIT-	-111.81	239.04

VALLEY GAS, INC.  
General Ledger  
As of December 31, 2021

<u>Split</u>	<u>Amount</u>	<u>Balance</u>
DEPOSITS - 235	-150.00	89.04
DEPOSITS - 235	-150.00	-60.96
-SPLIT-	0.00	-60.96
Taxes City - Paid	-296.75	-357.71
Taxes - Utility Paid	-551.85	-909.56
Taxes - Sales Paid	-106.11	-1,015.67
-SPLIT-	703.81	-311.86
-SPLIT-	311.37	-0.49
-SPLIT-	270.70	270.21
Postage - 921	-211.47	58.74
Insurance - 924	-8,998.14	-8,939.40
-SPLIT-	726.19	-8,213.21
Credit Card Expense - 921	-10.00	-8,223.21
Telephone - 921	-452.24	-8,675.45
Postage - 921	-580.00	-9,255.45
-SPLIT-	-2,651.72	-11,907.17
-SPLIT-	2,205.50	-9,701.67
Credit Card Expense - 921	-30.00	-9,731.67
-SPLIT-	-120.99	-9,852.66
-SPLIT-	-108.60	-9,961.26
Dues & Subs - 921	-70.50	-10,031.76
-SPLIT-	8,632.09	-1,399.67
-SPLIT-	2,196.23	796.56
-SPLIT-	902.70	1,699.26
Taxes - Utility Paid	-561.02	1,138.24
Taxes - Sales Paid	-116.96	1,021.28
Taxes City - Paid	-336.17	685.11
-SPLIT-	561.58	1,246.69
ACC REC GAS - 142	-150.00	1,096.69
INSTALL EQUIP. - 387	-2,651.72	-1,555.03
Misc Exp - 930	-200.00	-1,755.03
-SPLIT-	606.33	-1,148.70
Postage - 921	-211.47	-1,360.17
-SPLIT-	574.52	-785.65
ACC REC GAS - 142	-516.00	-1,301.65
-SPLIT-	344.01	-957.64
-SPLIT-	-4,964.68	-5,922.32
Credit Card Expense - 921	-10.00	-5,932.32
Telephone - 921	-452.24	-6,384.56
-SPLIT-	-4,890.37	-11,274.93
Maintenance - 874	-140.00	-11,414.93
-SPLIT-	6,017.36	-5,397.57
Credit Card Expense - 921	-30.00	-5,427.57
-SPLIT-	4,830.76	-596.81

**VALLEY GAS, INC.**  
**General Ledger**  
As of December 31, 2021

	<u>Split</u>	<u>Amount</u>	<u>Balance</u>
	Purchases - Gas - 804	-37,265.09	-37,861.90
	Maintenance - 874	-6,372.20	-44,234.10
	-SPLIT-	4,819.15	-39,414.95
	MONEY MARKET - 131	25,000.00	-14,414.95
	CASH - 131	565.42	-13,849.53
	OTHER INCOME	18,577.04	4,727.51
	OTHER INCOME	-18,577.04	-13,849.53
	Taxes - Sales Paid	-342.50	-14,192.03
	Taxes - Utility Paid	-1,075.20	-15,267.23
	Taxes City - Paid	-962.36	-16,229.59
	-SPLIT-	1,536.24	-14,693.35
	-SPLIT-	-30.05	-14,723.40
	-SPLIT-	-32.58	-14,755.98
	DEPOSITS - 235	-150.00	-14,905.98
	-SPLIT-	-99.94	-15,005.92
	-SPLIT-	1,365.40	-13,640.52
	Postage - 921	-210.41	-13,850.93
	-SPLIT-	1,688.05	-12,162.88
	Telephone - 921	-452.24	-12,615.12
	Purchases - Gas - 804	-19,126.71	-31,741.83
	Depreciation Ex - 403	2,154.09	-29,587.74
	Depreciation Ex - 403	18,962.69	-10,625.05
		<u>3,452.92</u>	<u>-10,625.05</u>
Total REGULAR ACCOUNT - 131			
<b>Accounts Receivable</b>			<b>0.00</b>
Total Accounts Receivable			0.00
<b>ACC REC GAS - 142</b>			<b>8,943.03</b>
	CASH - 131	-30,597.78	-21,654.75
	REGULAR ACCOUNT - 131	90.00	-21,564.75
	-SPLIT-	58,414.42	36,849.67
	REGULAR ACCOUNT - 131	-37.38	36,812.29
	REGULAR ACCOUNT - 131	-104.42	36,707.87
	REGULAR ACCOUNT - 131	-112.92	36,594.95
	-SPLIT-	57,951.51	94,546.46
	CASH - 131	-56,543.64	38,002.82
	REGULAR ACCOUNT - 131	-102.49	37,900.33
	REGULAR ACCOUNT - 131	0.00	37,900.33
	REGULAR ACCOUNT - 131	-86.83	37,813.50
	REGULAR ACCOUNT - 131	-47.78	37,765.72
	-SPLIT-	29,109.90	66,875.62
	CASH - 131	-53,257.93	13,617.69
	-SPLIT-	42,495.26	56,112.95
	CASH - 131	-31,140.78	24,972.17
	REGULAR ACCOUNT - 131	-20.46	24,951.71
	REGULAR ACCOUNT - 131	-22.40	24,929.31

VALLEY GAS, INC.  
General Ledger  
As of December 31, 2021

<u>Split</u>	<u>Amount</u>	<u>Balance</u>
REGULAR ACCOUNT - 131	-140.88	24,788.43
REGULAR ACCOUNT - 131	-89.69	24,698.74
REGULAR ACCOUNT - 131	35.72	24,734.46
REGULAR ACCOUNT - 131	42.55	24,777.01
-SPLIT-	39,646.93	64,423.94
CASH - 131	-38,927.20	25,496.74
-SPLIT-	11,636.26	37,133.00
CASH - 131	-42,161.31	-5,028.31
REGULAR ACCOUNT - 131	-516.00	-5,544.31
REGULAR ACCOUNT - 131	-15.90	-5,560.21
REGULAR ACCOUNT - 131	-46.19	-5,606.40
REGULAR ACCOUNT - 131	-53.16	-5,659.56
REGULAR ACCOUNT - 131	-73.85	-5,733.41
REGULAR ACCOUNT - 131	-137.67	-5,871.08
REGULAR ACCOUNT - 131	-19.27	-5,890.35
REGULAR ACCOUNT - 131	-57.67	-5,948.02
REGULAR ACCOUNT - 131	-86.65	-6,034.67
-SPLIT-	37,227.73	31,193.06
CASH - 131	-12,792.96	18,400.10
REGULAR ACCOUNT - 131	-23.48	18,376.62
REGULAR ACCOUNT - 131	-15.90	18,360.72
REGULAR ACCOUNT - 131	-15.90	18,344.82
REGULAR ACCOUNT - 131	-49.33	18,295.49
REGULAR ACCOUNT - 131	25.83	18,321.32
-SPLIT-	12,840.15	31,161.47
CASH - 131	-37,917.83	-6,756.36
REGULAR ACCOUNT - 131	-21.59	-6,777.95
REGULAR ACCOUNT - 131	-15.90	-6,793.85
REGULAR ACCOUNT - 131	516.00	-6,277.85
REGULAR ACCOUNT - 131	-19.70	-6,297.55
REGULAR ACCOUNT - 131	-108.61	-6,406.16
REGULAR ACCOUNT - 131	-18.74	-6,424.90
-SPLIT-	19,709.78	13,284.88
CASH - 131	-13,498.30	-213.42
CASH - 131	-111.80	-325.22
REGULAR ACCOUNT - 131	-516.00	-841.22
REGULAR ACCOUNT - 131	-19.70	-860.92
REGULAR ACCOUNT - 131	-44.54	-905.46
REGULAR ACCOUNT - 131	-34.33	-939.79
REGULAR ACCOUNT - 131	-129.97	-1,069.76
REGULAR ACCOUNT - 131	-38.19	-1,107.95
REGULAR ACCOUNT - 131	0.00	-1,107.95
-SPLIT-	20,460.69	19,352.74
CASH - 131	-20,882.96	-1,530.22

VALLEY GAS, INC.  
General Ledger  
As of December 31, 2021

	<u>Split</u>	<u>Amount</u>	<u>Balance</u>
	CASH - 131	0.00	-1,530.22
	REGULAR ACCOUNT - 131	-29.01	-1,559.23
	REGULAR ACCOUNT - 131	-41.40	-1,600.63
	REGULAR ACCOUNT - 131	150.00	-1,450.63
	-SPLIT-	38,881.49	37,430.86
	CASH - 131	-22,394.65	15,036.21
	REGULAR ACCOUNT - 131	516.00	15,552.21
	REGULAR ACCOUNT - 131	-119.95	15,432.26
	REGULAR ACCOUNT - 131	-117.42	15,314.84
	REGULAR ACCOUNT - 131	-50.06	15,264.78
	-SPLIT-	45,459.48	60,724.26
	CASH - 131	-43,308.03	17,416.23
	Depreciation Ex - 403	7,003.70	24,419.93
Total ACC REC GAS - 142		<u>15,476.90</u>	24,419.93
<b>INVENTORY - 164</b>			<b>32,749.25</b>
	Depreciation Ex - 403	<u>20,538.48</u>	53,287.73
Total INVENTORY - 164		20,538.48	53,287.73
<b>Inventory Asset</b>			<b>0.00</b>
Total Inventory Asset			0.00
<b>Undeposited Funds</b>			<b>0.00</b>
Total Undeposited Funds			0.00
<b>NET UTILITY PLANT</b>			<b>81,572.75</b>
<b>Depreciation - 108</b>			<b>-347,867.23</b>
	Depreciation Ex - 403	<u>-8,585.18</u>	-356,452.41
Total Depreciation - 108		-8,585.18	-356,452.41
<b>UTILITY PLANT - 101-107,114,116</b>			<b>429,439.98</b>
<b>Asphalt Plant Construction -107</b>			<b>0.00</b>
Total Asphalt Plant Construction -107			0.00
<b>Distribution Plant</b>			<b>340,563.46</b>
			<b>146,023.32</b>
			146,023.32
			<b>22,665.20</b>
	REGULAR ACCOUNT - 131	2,651.72	25,316.92
	Depreciation Ex - 403	<u>-2,651.72</u>	22,665.20
		0.00	22,665.20
			<b>1,094.00</b>
			1,094.00
			<b>81,943.16</b>
			81,943.16
			<b>78,875.00</b>
			78,875.00
			<b>9,962.78</b>
			9,962.78
			<b>0.00</b>

**VALLEY GAS, INC.**  
**General Ledger**  
As of December 31, 2021

	<u>Split</u>	<u>Amount</u>	<u>Balance</u>
			0.00
Total Distribution Plant		0.00	340,563.46
<b>GENERAL PLANT</b>			<b>88,876.52</b>
			<b>43,977.82</b>
			43,977.82
			<b>0.00</b>
			0.00
			<b>0.00</b>
			0.00
			<b>0.00</b>
			0.00
			<b>14,025.80</b>
REGULAR ACCOUNT - 131		12,000.00	26,025.80
		12,000.00	26,025.80
			<b>0.00</b>
			0.00
			<b>1,372.90</b>
			1,372.90
			<b>29,500.00</b>
			29,500.00
			<b>0.00</b>
			0.00
			<b>0.00</b>
			0.00
			<b>0.00</b>
			0.00
Total GENERAL PLANT		12,000.00	100,876.52
<b>UTILITY PLANT - 101-107,114,116 - Other</b>			<b>0.00</b>
Total UTILITY PLANT - 101-107,114,116 - Other			0.00
Total UTILITY PLANT - 101-107,114,116		12,000.00	441,439.98
<b>NET UTILITY PLANT - Other</b>			<b>0.00</b>
Total NET UTILITY PLANT - Other			0.00
Total NET UTILITY PLANT		3,414.82	84,987.57
<b>Unrecovered Purchased Gas - 191</b>			<b>0.00</b>
Total Unrecovered Purchased Gas - 191			0.00
<b>Accounts Payable</b>			<b>0.00</b>
Total Accounts Payable			0.00
<b>ACCRUED PENSION CONTRU</b>			<b>0.00</b>
Total ACCRUED PENSION CONTRU			0.00
<b>ACCTS PAYABLE - 232</b>			<b>-235,927.05</b>
<b>Notes Pay Assoc Co - 231</b>			<b>0.00</b>
Total Notes Pay Assoc Co - 231			0.00
<b>ACCTS PAYABLE - 232 - Other</b>			<b>-235,927.05</b>
Depreciation Ex - 403		-92,697.76	-328,624.81

**VALLEY GAS, INC.**  
**General Ledger**  
As of December 31, 2021

	<u>Split</u>	<u>Amount</u>	<u>Balance</u>
Total ACCTS PAYABLE - 232 - Other		-92,697.76	-328,624.81
Total ACCTS PAYABLE - 232		-92,697.76	-328,624.81
<b>DEPOSITS - 235</b>			<b>-15,018.94</b>
CASH - 131		-750.00	-15,768.94
REGULAR ACCOUNT - 131		150.00	-15,618.94
REGULAR ACCOUNT - 131		150.00	-15,468.94
REGULAR ACCOUNT - 131		150.00	-15,318.94
CASH - 131		-299.73	-15,618.67
REGULAR ACCOUNT - 131		150.00	-15,468.67
REGULAR ACCOUNT - 131		0.00	-15,468.67
REGULAR ACCOUNT - 131		150.00	-15,318.67
REGULAR ACCOUNT - 131		150.00	-15,168.67
CASH - 131		-283.36	-15,452.03
CASH - 131		-586.72	-16,038.75
REGULAR ACCOUNT - 131		50.00	-15,988.75
REGULAR ACCOUNT - 131		150.00	-15,838.75
REGULAR ACCOUNT - 131		150.00	-15,688.75
REGULAR ACCOUNT - 131		150.00	-15,538.75
REGULAR ACCOUNT - 131		150.00	-15,388.75
REGULAR ACCOUNT - 131		150.00	-15,238.75
CASH - 131		-184.47	-15,423.22
REGULAR ACCOUNT - 131		150.00	-15,273.22
REGULAR ACCOUNT - 131		150.00	-15,123.22
REGULAR ACCOUNT - 131		0.00	-15,123.22
REGULAR ACCOUNT - 131		150.00	-14,973.22
REGULAR ACCOUNT - 131		150.00	-14,823.22
REGULAR ACCOUNT - 131		150.00	-14,673.22
CASH - 131		-726.12	-15,399.34
REGULAR ACCOUNT - 131		150.00	-15,249.34
REGULAR ACCOUNT - 131		150.00	-15,099.34
REGULAR ACCOUNT - 131		150.00	-14,949.34
REGULAR ACCOUNT - 131		150.00	-14,799.34
REGULAR ACCOUNT - 131		150.00	-14,649.34
REGULAR ACCOUNT - 131		150.00	-14,499.34
REGULAR ACCOUNT - 131		100.00	-14,399.34
REGULAR ACCOUNT - 131		150.00	-14,249.34
REGULAR ACCOUNT - 131		150.00	-14,099.34
CASH - 131		-857.43	-14,956.77
REGULAR ACCOUNT - 131		150.00	-14,806.77
REGULAR ACCOUNT - 131		150.00	-14,656.77
REGULAR ACCOUNT - 131		150.00	-14,506.77
REGULAR ACCOUNT - 131		150.00	-14,356.77
CASH - 131		-434.10	-14,790.87
REGULAR ACCOUNT - 131		150.00	-14,640.87



VALLEY GAS, INC.  
General Ledger  
As of December 31, 2021

	<u>Split</u>	<u>Amount</u>	<u>Balance</u>
REGULAR ACCOUNT - 131		150.00	-14,490.87
REGULAR ACCOUNT - 131		150.00	-14,340.87
REGULAR ACCOUNT - 131		0.00	-14,340.87
REGULAR ACCOUNT - 131		0.00	-14,340.87
REGULAR ACCOUNT - 131		150.00	-14,190.87
REGULAR ACCOUNT - 131		150.00	-14,040.87
CASH - 131		-695.76	-14,736.63
REGULAR ACCOUNT - 131		150.00	-14,586.63
REGULAR ACCOUNT - 131		150.00	-14,436.63
REGULAR ACCOUNT - 131		150.00	-14,286.63
REGULAR ACCOUNT - 131		150.00	-14,136.63
REGULAR ACCOUNT - 131		150.00	-13,986.63
REGULAR ACCOUNT - 131		150.00	-13,836.63
REGULAR ACCOUNT - 131		150.00	-13,686.63
REGULAR ACCOUNT - 131		0.00	-13,686.63
CASH - 131		-1,552.97	-15,239.60
REGULAR ACCOUNT - 131		150.00	-15,089.60
REGULAR ACCOUNT - 131		150.00	-14,939.60
CASH - 131		-1,129.59	-16,069.19
REGULAR ACCOUNT - 131		150.00	-15,919.19
REGULAR ACCOUNT - 131		150.00	-15,769.19
REGULAR ACCOUNT - 131		150.00	-15,619.19
REGULAR ACCOUNT - 131		150.00	-15,469.19
CASH - 131		-340.58	-15,809.77
Total DEPOSITS - 235		-790.83	-15,809.77
<b>FEDERAL INCOME - 236</b>			<b>0.00</b>
Total FEDERAL INCOME - 236			0.00
<b>INTEREST ON DEP - 237</b>			<b>-79.65</b>
Total INTEREST ON DEP - 237			-79.65
<b>KENTUCKY INCOME - 236</b>			<b>0.00</b>
Total KENTUCKY INCOME - 236			0.00
<b>MEDICARE</b>			<b>0.00</b>
Total MEDICARE			0.00
<b>NOTES PAYABLE</b>			<b>0.00</b>
Total NOTES PAYABLE			0.00
<b>Payroll Liabilities</b>			<b>0.00</b>
Total Payroll Liabilities			0.00
<b>Sales Volumes</b>			<b>0.00</b>
<b>Commerical Sales Volume</b>			<b>-5,920.00</b>
Total Commerical Sales Volume			-5,920.00
<b>Mago Sales Volumes</b>			<b>-9,290.00</b>
Total Mago Sales Volumes			-9,290.00
<b>Residential Sales Volume</b>			<b>-27,446.00</b>
Total Residential Sales Volume			-27,446.00

VALLEY GAS, INC.  
General Ledger  
As of December 31, 2021

	<u>Split</u>	<u>Amount</u>	<u>Balance</u>
<b>Sales Volumes - Other</b>			<b>42,656.00</b>
Total Sales Volumes - Other			42,656.00
Total Sales Volumes			0.00
<b>SOCIAL SECURITY - 236</b>			<b>0.00</b>
Total SOCIAL SECURITY - 236			0.00
<b>Opening Bal Equity</b>			<b>0.00</b>
Total Opening Bal Equity			0.00
<b>PROPRIETARY CAPTIAL</b>			<b>-818,647.79</b>
<b>CAPITAL STOCK - 201</b>			<b>-813,647.79</b>
<b>UTI ACCOUNT - 211</b>			<b>-726,772.79</b>
Total UTI ACCOUNT - 211			-726,772.79
<b>CAPITAL STOCK - 201 - Other</b>			<b>-86,875.00</b>
Total CAPITAL STOCK - 201 - Other			-86,875.00
Total CAPITAL STOCK - 201			-813,647.79
<b>EARNED SURPLUS - 215</b>			<b>0.00</b>
Total EARNED SURPLUS - 215			0.00
<b>PROPRIETARY CAPTIAL - Other</b>			<b>-5,000.00</b>
Total PROPRIETARY CAPTIAL - Other			-5,000.00
Total PROPRIETARY CAPTIAL			-818,647.79
<b>Retained Earnings - 215</b>			<b>882,018.27</b>
Depreciation Ex - 403		-7,707.53	874,310.74
Total Retained Earnings - 215		-7,707.53	874,310.74
<b>DARRIN PASCOE ACCT.</b>			<b>0.00</b>
Total DARRIN PASCOE ACCT.			0.00
<b>GAS IN INVENTORY</b>			<b>0.00</b>
Total GAS IN INVENTORY			0.00
<b>OPERATING REVENUES</b>			<b>0.00</b>
<b>Commerical Sales - 481</b>			<b>0.00</b>
<b>Meter-Comm - 481</b>			<b>0.00</b>
ACC REC GAS - 142		-750.00	-750.00
ACC REC GAS - 142		-750.00	-1,500.00
ACC REC GAS - 142		-750.00	-2,250.00
ACC REC GAS - 142		-750.00	-3,000.00
ACC REC GAS - 142		-735.00	-3,735.00
ACC REC GAS - 142		-735.00	-4,470.00
ACC REC GAS - 142		-735.00	-5,205.00
ACC REC GAS - 142		-735.00	-5,940.00
ACC REC GAS - 142		-735.00	-6,675.00
ACC REC GAS - 142		-735.00	-7,410.00
ACC REC GAS - 142		-750.00	-8,160.00
ACC REC GAS - 142		-750.00	-8,910.00
Total Meter-Comm - 481		-8,910.00	-8,910.00
<b>Commerical Sales - 481 - Other</b>			<b>0.00</b>
ACC REC GAS - 142		-8,849.10	-8,849.10

**VALLEY GAS, INC.**  
**General Ledger**  
As of December 31, 2021

	<u>Split</u>	<u>Amount</u>	<u>Balance</u>
	ACC REC GAS - 142	-8,844.34	-17,693.44
	ACC REC GAS - 142	-3,351.51	-21,044.95
	ACC REC GAS - 142	-2,281.34	-23,326.29
	ACC REC GAS - 142	-1,691.68	-25,017.97
	ACC REC GAS - 142	-796.40	-25,814.37
	ACC REC GAS - 142	-1,787.97	-27,602.34
	ACC REC GAS - 142	-1,203.60	-28,805.94
	ACC REC GAS - 142	-1,063.19	-29,869.13
	ACC REC GAS - 142	-1,243.79	-31,112.92
	ACC REC GAS - 142	-5,049.91	-36,162.83
	ACC REC GAS - 142	-6,033.31	-42,196.14
		<u>-42,196.14</u>	<u>-42,196.14</u>
	Total Commerical Sales - 481 - Other		
	Total Commerical Sales - 481	-51,106.14	-51,106.14
	<b>MAGO Sales - 482</b>		<b>0.00</b>
	<b>MAGO 482 METER</b>		<b>0.00</b>
	ACC REC GAS - 142	-489.00	-489.00
	ACC REC GAS - 142	-489.00	-978.00
	ACC REC GAS - 142	-489.00	-1,467.00
	ACC REC GAS - 142	-489.00	-1,956.00
	ACC REC GAS - 142	-489.00	-2,445.00
	ACC REC GAS - 142	-489.00	-2,934.00
	ACC REC GAS - 142	-489.00	-3,423.00
	ACC REC GAS - 142	-489.00	-3,912.00
	ACC REC GAS - 142	-489.00	-4,401.00
	ACC REC GAS - 142	-489.00	-4,890.00
	ACC REC GAS - 142	-978.00	-5,868.00
		<u>-5,868.00</u>	<u>-5,868.00</u>
	Total MAGO 482 METER		
	<b>MAGO Sales - 482 - Other</b>		<b>0.00</b>
	ACC REC GAS - 142	-21,418.70	-21,418.70
	ACC REC GAS - 142	-22,435.90	-43,854.60
	ACC REC GAS - 142	0.00	-43,854.60
	ACC REC GAS - 142	-22,696.26	-66,550.86
	ACC REC GAS - 142	0.00	-66,550.86
	ACC REC GAS - 142	-6,148.37	-72,699.23
	ACC REC GAS - 142	-6,524.60	-79,223.83
	ACC REC GAS - 142	0.00	-79,223.83
	ACC REC GAS - 142	0.00	-79,223.83
		<u>-79,223.83</u>	<u>-79,223.83</u>
	Total MAGO Sales - 482 - Other		
	Total MAGO Sales - 482	-85,091.83	-85,091.83
	<b>Residential Sales - 480</b>		<b>0.00</b>
	<b>Meter-Resid - 480</b>		<b>0.00</b>
	ACC REC GAS - 142	-6,210.00	-6,210.00
	ACC REC GAS - 142	-6,285.00	-12,495.00
	ACC REC GAS - 142	-6,300.00	-18,795.00

VALLEY GAS, INC.  
General Ledger  
As of December 31, 2021

	<u>Split</u>	<u>Amount</u>	<u>Balance</u>
	ACC REC GAS - 142	-6,255.00	-25,050.00
	ACC REC GAS - 142	-6,195.00	-31,245.00
	ACC REC GAS - 142	-6,120.00	-37,365.00
	ACC REC GAS - 142	-6,090.00	-43,455.00
	ACC REC GAS - 142	-6,045.00	-49,500.00
	ACC REC GAS - 142	-6,090.00	-55,590.00
	ACC REC GAS - 142	-6,135.00	-61,725.00
	ACC REC GAS - 142	-6,255.00	-67,980.00
	ACC REC GAS - 142	-6,315.00	-74,295.00
Total Meter-Resid - 480		-74,295.00	-74,295.00
<b>Residential Sales - 480 - Other</b>			<b>0.00</b>
	ACC REC GAS - 142	-37,745.25	-37,745.25
	ACC REC GAS - 142	-36,946.23	-74,691.48
	ACC REC GAS - 142	-15,238.81	-89,930.29
	ACC REC GAS - 142	-9,237.67	-99,167.96
	ACC REC GAS - 142	-6,372.35	-105,540.31
	REGULAR ACCOUNT - 131	0.00	-105,540.31
	REGULAR ACCOUNT - 131	-19.80	-105,560.11
	REGULAR ACCOUNT - 131	-95.07	-105,655.18
	REGULAR ACCOUNT - 131	-30.86	-105,686.04
	ACC REC GAS - 142	-2,146.98	-107,833.02
	ACC REC GAS - 142	-4,136.42	-111,969.44
	ACC REC GAS - 142	-3,083.77	-115,053.21
	ACC REC GAS - 142	-3,869.34	-118,922.55
	CASH - 131	111.80	-118,810.75
	ACC REC GAS - 142	-3,570.86	-122,381.61
	CASH - 131	0.00	-122,381.61
	ACC REC GAS - 142	-23,783.88	-146,165.49
	ACC REC GAS - 142	-27,464.86	-173,630.35
Total Residential Sales - 480 - Other		-173,630.35	-173,630.35
Total Residential Sales - 480		-247,925.35	-247,925.35
<b>OPERATING REVENUES - Other</b>			<b>0.00</b>
Total OPERATING REVENUES - Other			0.00
Total OPERATING REVENUES		-384,123.32	-384,123.32
<b>OTHER INCOME</b>			<b>0.00</b>
<b>Interest &amp; Dividend Income -419</b>			<b>0.00</b>
Total Interest & Dividend Income -419			0.00
<b>OTHER INCOME - Other</b>			<b>0.00</b>
	REGULAR ACCOUNT - 131	-18,577.04	-18,577.04
	REGULAR ACCOUNT - 131	18,577.04	0.00
Total OTHER INCOME - Other		0.00	0.00
Total OTHER INCOME		0.00	0.00
<b>OTHER OPERATING REVENUES - 495</b>			<b>0.00</b>
<b>Forfeited Discounts - 487</b>			<b>0.00</b>

**VALLEY GAS, INC.**  
**General Ledger**  
As of December 31, 2021

	<u>Split</u>	<u>Amount</u>	<u>Balance</u>
	ACC REC GAS - 142	-349.46	-349.46
	ACC REC GAS - 142	-643.05	-992.51
	ACC REC GAS - 142	-887.02	-1,879.53
	ACC REC GAS - 142	-425.41	-2,304.94
	ACC REC GAS - 142	-410.53	-2,715.47
	ACC REC GAS - 142	-272.53	-2,988.00
	ACC REC GAS - 142	-104.27	-3,092.27
	ACC REC GAS - 142	-291.51	-3,383.78
	ACC REC GAS - 142	-207.76	-3,591.54
	ACC REC GAS - 142	-249.77	-3,841.31
	ACC REC GAS - 142	-292.01	-4,133.32
	ACC REC GAS - 142	-685.85	-4,819.17
	<b>Total Forfeited Discounts - 487</b>	<b>-4,819.17</b>	<b>-4,819.17</b>
	<b>Misc Service Revenue - 488</b>		<b>0.00</b>
	ACC REC GAS - 142	-40.00	-40.00
	ACC REC GAS - 142	-306.00	-346.00
	ACC REC GAS - 142	0.00	-346.00
	ACC REC GAS - 142	-360.00	-706.00
	ACC REC GAS - 142	-40.00	-746.00
	ACC REC GAS - 142	-324.00	-1,070.00
	ACC REC GAS - 142	-80.00	-1,150.00
	ACC REC GAS - 142	-306.00	-1,456.00
	CASH - 131	-40.00	-1,496.00
	ACC REC GAS - 142	0.00	-1,496.00
	ACC REC GAS - 142	-288.00	-1,784.00
	ACC REC GAS - 142	-15.00	-1,799.00
	ACC REC GAS - 142	0.00	-1,799.00
	ACC REC GAS - 142	-418.00	-2,217.00
	ACC REC GAS - 142	-80.00	-2,297.00
	ACC REC GAS - 142	-216.00	-2,513.00
	ACC REC GAS - 142	0.00	-2,513.00
	ACC REC GAS - 142	-234.00	-2,747.00
	ACC REC GAS - 142	-80.00	-2,827.00
	ACC REC GAS - 142	-234.00	-3,061.00
	ACC REC GAS - 142	-240.00	-3,301.00
	ACC REC GAS - 142	-450.00	-3,751.00
	ACC REC GAS - 142	-288.00	-4,039.00
	ACC REC GAS - 142	-40.00	-4,079.00
	ACC REC GAS - 142	-450.00	-4,529.00
	ACC REC GAS - 142	-25.00	-4,554.00
	<b>Total Misc Service Revenue - 488</b>	<b>-4,554.00</b>	<b>-4,554.00</b>
	<b>OTHER OPERATING REVENUES - 495 - Other</b>		<b>0.00</b>
	<b>Total OTHER OPERATING REVENUES - 495 - Other</b>		<b>0.00</b>
	<b>Total OTHER OPERATING REVENUES - 495</b>	<b>-9,373.17</b>	<b>-9,373.17</b>

**VALLEY GAS, INC.**  
**General Ledger**  
As of December 31, 2021

	<u>Split</u>	<u>Amount</u>	<u>Balance</u>
<b>Refund Expense</b>			<b>0.00</b>
	CASH - 131	-35.72	-35.72
	REGULAR ACCOUNT - 131	185.62	149.90
	CASH - 131	-185.62	-35.72
Total Refund Expense		-35.72	-35.72
<b>Utility Plant</b>			<b>0.00</b>
Total Utility Plant			0.00
<b>Cost of Goods Sold</b>			<b>0.00</b>
Total Cost of Goods Sold			0.00
<b>874 PSC Annual Report Number</b>			<b>0.00</b>
<b>Maintenance - 874</b>			<b>0.00</b>
	REGULAR ACCOUNT - 131	1,688.00	1,688.00
	REGULAR ACCOUNT - 131	5,260.26	6,948.26
	REGULAR ACCOUNT - 131	46.43	6,994.69
	REGULAR ACCOUNT - 131	1,282.56	8,277.25
	REGULAR ACCOUNT - 131	93.00	8,370.25
	REGULAR ACCOUNT - 131	8,392.00	16,762.25
	REGULAR ACCOUNT - 131	591.14	17,353.39
	REGULAR ACCOUNT - 131	1,345.84	18,699.23
	REGULAR ACCOUNT - 131	140.00	18,839.23
	REGULAR ACCOUNT - 131	6,372.20	25,211.43
Total Maintenance - 874		25,211.43	25,211.43
<b>REPAIRS - 874</b>			<b>0.00</b>
	REGULAR ACCOUNT - 131	2,723.96	2,723.96
	REGULAR ACCOUNT - 131	161.14	2,885.10
	REGULAR ACCOUNT - 131	1,000.26	3,885.36
	Depreciation Ex - 403	-3,242.21	643.15
Total REPAIRS - 874		643.15	643.15
<b>Salaries - Field - 874</b>			<b>0.00</b>
	REGULAR ACCOUNT - 131	3,000.00	3,000.00
	REGULAR ACCOUNT - 131	3,000.00	6,000.00
	REGULAR ACCOUNT - 131	3,000.00	9,000.00
	REGULAR ACCOUNT - 131	3,000.00	12,000.00
	REGULAR ACCOUNT - 131	3,000.00	15,000.00
	REGULAR ACCOUNT - 131	3,000.00	18,000.00
	Depreciation Ex - 403	18,000.00	36,000.00
Total Salaries - Field - 874		36,000.00	36,000.00
<b>Supplies - 874</b>			<b>0.00</b>
	REGULAR ACCOUNT - 131	2,240.90	2,240.90
	REGULAR ACCOUNT - 131	0.00	2,240.90
	REGULAR ACCOUNT - 131	0.00	2,240.90
	REGULAR ACCOUNT - 131	109.65	2,350.55
	REGULAR ACCOUNT - 131	0.00	2,350.55
	REGULAR ACCOUNT - 131	836.86	3,187.41

VALLEY GAS, INC.  
General Ledger  
As of December 31, 2021

	<u>Split</u>	<u>Amount</u>	<u>Balance</u>
	REGULAR ACCOUNT - 131	2,651.72	5,839.13
	REGULAR ACCOUNT - 131		5,839.13
	REGULAR ACCOUNT - 131	3,618.84	9,457.97
	Depreciation Ex - 403	<u>2,651.72</u>	<u>12,109.69</u>
Total Supplies - 874		12,109.69	12,109.69
<b>Vehicle Exp - 874</b>			<b>0.00</b>
	REGULAR ACCOUNT - 131	561.61	561.61
	REGULAR ACCOUNT - 131	498.28	1,059.89
	REGULAR ACCOUNT - 131	1,110.07	2,169.96
	REGULAR ACCOUNT - 131	1,872.61	4,042.57
	Depreciation Ex - 403	<u>-498.28</u>	<u>3,544.29</u>
Total Vehicle Exp - 874		3,544.29	3,544.29
<b>874 PSC Annual Report Number - Other</b>			<b>0.00</b>
Total 874 PSC Annual Report Number - Other			0.00
Total 874 PSC Annual Report Number		<u>77,508.56</u>	<u>77,508.56</u>
<b>921 PSC Annual Report number</b>			<b>0.00</b>
<b>Credit Card Expense - 921</b>			<b>0.00</b>
	REGULAR ACCOUNT - 131	10.00	10.00
	MONEY MARKET - 131	18.50	28.50
	MONEY MARKET - 131	19.50	48.00
	MONEY MARKET - 131	204.68	252.68
	MONEY MARKET - 131	78.90	331.58
	REGULAR ACCOUNT - 131	30.00	361.58
	REGULAR ACCOUNT - 131	-149.85	211.73
	REGULAR ACCOUNT - 131	10.00	221.73
	MONEY MARKET - 131	19.50	241.23
	MONEY MARKET - 131	22.25	263.48
	MONEY MARKET - 131	78.90	342.38
	MONEY MARKET - 131	258.33	600.71
	REGULAR ACCOUNT - 131	30.00	630.71
	REGULAR ACCOUNT - 131	10.00	640.71
	MONEY MARKET - 131	78.90	719.61
	MONEY MARKET - 131	370.35	1,089.96
	MONEY MARKET - 131	19.50	1,109.46
	MONEY MARKET - 131	23.15	1,132.61
	REGULAR ACCOUNT - 131	30.00	1,162.61
	REGULAR ACCOUNT - 131	10.00	1,172.61
	MONEY MARKET - 131	78.90	1,251.51
	MONEY MARKET - 131	415.51	1,667.02
	MONEY MARKET - 131	19.50	1,686.52
	MONEY MARKET - 131	24.35	1,710.87
	REGULAR ACCOUNT - 131	80.00	1,790.87
	MONEY MARKET - 131	78.90	1,869.77
	MONEY MARKET - 131	277.20	2,146.97

**VALLEY GAS, INC.**  
**General Ledger**  
As of December 31, 2021

<u>Split</u>	<u>Amount</u>	<u>Balance</u>
REGULAR ACCOUNT - 131	10.00	2,156.97
MONEY MARKET - 131	19.50	2,176.47
MONEY MARKET - 131	24.60	2,201.07
REGULAR ACCOUNT - 131	30.00	2,231.07
REGULAR ACCOUNT - 131	10.00	2,241.07
MONEY MARKET - 131	78.90	2,319.97
MONEY MARKET - 131	217.62	2,537.59
MONEY MARKET - 131	19.50	2,557.09
MONEY MARKET - 131	23.55	2,580.64
REGULAR ACCOUNT - 131	30.00	2,610.64
REGULAR ACCOUNT - 131	10.00	2,620.64
MONEY MARKET - 131	78.90	2,699.54
MONEY MARKET - 131	222.02	2,921.56
MONEY MARKET - 131	19.50	2,941.06
MONEY MARKET - 131	23.75	2,964.81
REGULAR ACCOUNT - 131	30.00	2,994.81
MONEY MARKET - 131	204.19	3,199.00
MONEY MARKET - 131	78.90	3,277.90
REGULAR ACCOUNT - 131	10.00	3,287.90
MONEY MARKET - 131	19.50	3,307.40
MONEY MARKET - 131	24.20	3,331.60
REGULAR ACCOUNT - 131	30.00	3,361.60
REGULAR ACCOUNT - 131	10.00	3,371.60
REGULAR ACCOUNT - 131	40.00	3,411.60
MONEY MARKET - 131	19.50	3,431.10
MONEY MARKET - 131	22.60	3,453.70
MONEY MARKET - 131	127.90	3,581.60
MONEY MARKET - 131	218.60	3,800.20
REGULAR ACCOUNT - 131	10.00	3,810.20
MONEY MARKET - 131	19.50	3,829.70
MONEY MARKET - 131	24.30	3,854.00
MONEY MARKET - 131	78.90	3,932.90
MONEY MARKET - 131	228.31	4,161.21
REGULAR ACCOUNT - 131	30.00	4,191.21
REGULAR ACCOUNT - 131	10.00	4,201.21
MONEY MARKET - 131	19.50	4,220.71
MONEY MARKET - 131	25.80	4,246.51
MONEY MARKET - 131	78.90	4,325.41
MONEY MARKET - 131	216.41	4,541.82
REGULAR ACCOUNT - 131	30.00	4,571.82
REGULAR ACCOUNT - 131	10.00	4,581.82
MONEY MARKET - 131	226.68	4,808.50
MONEY MARKET - 131	19.50	4,828.00
MONEY MARKET - 131	24.00	4,852.00



VALLEY GAS, INC.  
General Ledger  
As of December 31, 2021

	<u>Split</u>	<u>Amount</u>	<u>Balance</u>
	MONEY MARKET - 131	78.90	4,930.90
	REGULAR ACCOUNT - 131	30.00	4,960.90
Total Credit Card Expense - 921		4,960.90	4,960.90
<b>Dues &amp; Subs - 921</b>			<b>0.00</b>
	REGULAR ACCOUNT - 131	1,575.00	1,575.00
	REGULAR ACCOUNT - 131	72.00	1,647.00
	REGULAR ACCOUNT - 131	1,958.20	3,605.20
	REGULAR ACCOUNT - 131	70.50	3,675.70
Total Dues & Subs - 921		3,675.70	3,675.70
<b>Postage - 921</b>			<b>0.00</b>
	REGULAR ACCOUNT - 131	196.35	196.35
	REGULAR ACCOUNT - 131	199.92	396.27
	REGULAR ACCOUNT - 131	550.00	946.27
	REGULAR ACCOUNT - 131	197.88	1,144.15
	REGULAR ACCOUNT - 131	198.39	1,342.54
	REGULAR ACCOUNT - 131	197.88	1,540.42
	REGULAR ACCOUNT - 131	550.00	2,090.42
	REGULAR ACCOUNT - 131	191.76	2,282.18
	REGULAR ACCOUNT - 131	0.00	2,282.18
	REGULAR ACCOUNT - 131	197.88	2,480.06
	REGULAR ACCOUNT - 131	204.05	2,684.11
	REGULAR ACCOUNT - 131	202.99	2,887.10
	REGULAR ACCOUNT - 131	211.47	3,098.57
	REGULAR ACCOUNT - 131	580.00	3,678.57
	REGULAR ACCOUNT - 131	211.47	3,890.04
	REGULAR ACCOUNT - 131	210.41	4,100.45
Total Postage - 921		4,100.45	4,100.45
<b>Printing Exp - 921</b>			<b>0.00</b>
	REGULAR ACCOUNT - 131	19.95	19.95
	REGULAR ACCOUNT - 131	376.37	396.32
	REGULAR ACCOUNT - 131	79.50	475.82
	REGULAR ACCOUNT - 131	489.50	965.32
Total Printing Exp - 921		965.32	965.32
<b>Telephone - 921</b>			<b>0.00</b>
	REGULAR ACCOUNT - 131	491.96	491.96
	REGULAR ACCOUNT - 131	1,493.59	1,985.55
	REGULAR ACCOUNT - 131	491.96	2,477.51
	REGULAR ACCOUNT - 131	576.46	3,053.97
	REGULAR ACCOUNT - 131	493.03	3,547.00
	REGULAR ACCOUNT - 131	1,499.84	5,046.84
	REGULAR ACCOUNT - 131	491.88	5,538.72
	REGULAR ACCOUNT - 131	501.09	6,039.81
	REGULAR ACCOUNT - 131	499.68	6,539.49
	REGULAR ACCOUNT - 131	499.68	7,039.17

VALLEY GAS, INC.  
General Ledger  
As of December 31, 2021

	<u>Split</u>	<u>Amount</u>	<u>Balance</u>
	REGULAR ACCOUNT - 131	3,036.97	10,076.14
	REGULAR ACCOUNT - 131	499.68	10,575.82
	REGULAR ACCOUNT - 131	452.24	11,028.06
	REGULAR ACCOUNT - 131	452.24	11,480.30
	REGULAR ACCOUNT - 131	3,017.76	14,498.06
	REGULAR ACCOUNT - 131	452.24	14,950.30
	Depreciation Ex - 403	-6,286.41	8,663.89
	Depreciation Ex - 403	-3,309.84	5,354.05
Total Telephone - 921		5,354.05	5,354.05
<b>Training Exp - 921</b>			<b>0.00</b>
	REGULAR ACCOUNT - 131	913.88	913.88
	REGULAR ACCOUNT - 131		913.88
Total Training Exp - 921		913.88	913.88
<b>Travel-Training - 921</b>			<b>0.00</b>
	REGULAR ACCOUNT - 131	7.55	7.55
Total Travel-Training - 921		7.55	7.55
<b>Utilities Exp - 921</b>			<b>0.00</b>
	Depreciation Ex - 403	4,490.00	4,490.00
Total Utilities Exp - 921		4,490.00	4,490.00
<b>921 PSC Annual Report number - Other</b>			<b>0.00</b>
Total 921 PSC Annual Report number - Other			0.00
Total 921 PSC Annual Report number		24,467.85	24,467.85
<b>923 - PSC Annual Report Number</b>			<b>0.00</b>
<b>Computer Billing - 923</b>			<b>0.00</b>
<b>Global Pay - 923</b>			<b>0.00</b>
Total Global Pay - 923			0.00
<b>ReliaFund - Ach - 923</b>			<b>0.00</b>
Total ReliaFund - Ach - 923			0.00
<b>Computer Billing - 923 - Other</b>			<b>0.00</b>
	REGULAR ACCOUNT - 131	1,312.73	1,312.73
	REGULAR ACCOUNT - 131	127.20	1,439.93
	REGULAR ACCOUNT - 131	304.75	1,744.68
	REGULAR ACCOUNT - 131	388.76	2,133.44
	REGULAR ACCOUNT - 131	5,894.66	8,028.10
	REGULAR ACCOUNT - 131	7,292.80	15,320.90
	REGULAR ACCOUNT - 131	4,937.13	20,258.03
	REGULAR ACCOUNT - 131	3,816.00	24,074.03
	REGULAR ACCOUNT - 131	487.60	24,561.63
Total Computer Billing - 923 - Other		24,561.63	24,561.63
Total Computer Billing - 923		24,561.63	24,561.63
<b>Labor - 923</b>			<b>0.00</b>
	CASH - 131	100.00	100.00
	CASH - 131	50.00	150.00
	CASH - 131	50.00	200.00

VALLEY GAS, INC.  
General Ledger  
As of December 31, 2021

	<u>Split</u>	<u>Amount</u>	<u>Balance</u>
	CASH - 131	0.00	200.00
	CASH - 131	300.00	500.00
	CASH - 131	120.00	620.00
	CASH - 131	50.00	670.00
	CASH - 131	1,550.00	2,220.00
	Depreciation Ex - 403	<u>9,360.00</u>	<u>11,580.00</u>
Total Labor - 923		11,580.00	11,580.00
<b>Legal &amp; Prof - 923</b>			<b>0.00</b>
	REGULAR ACCOUNT - 131	<u>3,350.00</u>	<u>3,350.00</u>
Total Legal & Prof - 923		3,350.00	3,350.00
<b>Mgt Fees - 923</b>			<b>0.00</b>
	Depreciation Ex - 403	<u>30,000.00</u>	<u>30,000.00</u>
Total Mgt Fees - 923		30,000.00	30,000.00
<b>923 - PSC Annual Report Number - Other</b>			<b>0.00</b>
Total 923 - PSC Annual Report Number - Other			0.00
Total 923 - PSC Annual Report Number		<u>69,491.63</u>	<u>69,491.63</u>
<b>ADVERTISING</b>			<b>0.00</b>
Total ADVERTISING			0.00
<b>Bad Debts - 904</b>			<b>0.00</b>
	CASH - 131	<u>15.90</u>	<u>15.90</u>
Total Bad Debts - 904		15.90	15.90
<b>Depreciation Ex - 403</b>			<b>0.00</b>
	-SPLIT-	<u>8,585.18</u>	<u>8,585.18</u>
Total Depreciation Ex - 403		8,585.18	8,585.18
<b>Donations - 426</b>			<b>0.00</b>
Total Donations - 426			0.00
<b>Insurance - 924</b>			<b>0.00</b>
	REGULAR ACCOUNT - 131	8,998.14	8,998.14
	Depreciation Ex - 403	<u>6,847.76</u>	<u>15,845.90</u>
Total Insurance - 924		15,845.90	15,845.90
<b>Interest Exp - 427</b>			<b>0.00</b>
<b>Other Interest Expense - 431</b>			<b>0.00</b>
Total Other Interest Expense - 431			0.00
<b>Interest Exp - 427 - Other</b>			<b>0.00</b>
Total Interest Exp - 427 - Other			0.00
Total Interest Exp - 427			0.00
<b>Leased employees</b>			<b>0.00</b>
Total Leased employees			0.00
<b>Misc Exp - 930</b>			<b>0.00</b>
	REGULAR ACCOUNT - 131	19.95	19.95
	REGULAR ACCOUNT - 131	75.00	94.95
	REGULAR ACCOUNT - 131	20.00	114.95
	REGULAR ACCOUNT - 131	300.00	414.95
	REGULAR ACCOUNT - 131	250.00	664.95

**VALLEY GAS, INC.**  
**General Ledger**  
As of December 31, 2021

	<u>Split</u>	<u>Amount</u>	<u>Balance</u>
	ACC REC GAS - 142	-25.00	639.95
	ACC REC GAS - 142	0.00	639.95
	REGULAR ACCOUNT - 131	200.00	839.95
	Depreciation Ex - 403	-72.51	767.44
Total Misc Exp - 930		<u>767.44</u>	<u>767.44</u>
<b>Payroll Expenses</b>			<b>0.00</b>
Total Payroll Expenses			0.00
<b>Pension Fund - 926</b>			<b>0.00</b>
Total Pension Fund - 926			0.00
<b>Purchases - Gas - 804</b>			<b>0.00</b>
<b>Beginning Inventory</b>			<b>0.00</b>
Total Beginning Inventory			0.00
<b>Purchases - Gas - 804 - Other</b>			<b>0.00</b>
	REGULAR ACCOUNT - 131	20,020.78	20,020.78
	REGULAR ACCOUNT - 131	31,197.44	51,218.22
	REGULAR ACCOUNT - 131	9,286.85	60,505.07
	REGULAR ACCOUNT - 131	14,141.21	74,646.28
	REGULAR ACCOUNT - 131	17,490.18	92,136.46
	REGULAR ACCOUNT - 131	10,196.47	102,332.93
	REGULAR ACCOUNT - 131	14,475.71	116,808.64
	REGULAR ACCOUNT - 131	10,405.01	127,213.65
	REGULAR ACCOUNT - 131	6,655.65	133,869.30
	REGULAR ACCOUNT - 131	37,265.09	171,134.39
	REGULAR ACCOUNT - 131	19,126.71	190,261.10
	Depreciation Ex - 403	-20,538.48	169,722.62
	Depreciation Ex - 403	4,132.32	173,854.94
	Depreciation Ex - 403	-11,839.85	162,015.09
	Depreciation Ex - 403	1,184.63	163,199.72
	Depreciation Ex - 403	7,707.53	170,907.25
Total Purchases - Gas - 804 - Other		<u>170,907.25</u>	<u>170,907.25</u>
Total Purchases - Gas - 804		170,907.25	170,907.25
<b>Reconciliation Discrepancies</b>			<b>0.00</b>
Total Reconciliation Discrepancies			0.00
<b>Rent - 931</b>			<b>0.00</b>
	REGULAR ACCOUNT - 131	100.00	100.00
	REGULAR ACCOUNT - 131	125.00	225.00
	REGULAR ACCOUNT - 131	1,728.73	1,953.73
	Depreciation Ex - 403	6,000.00	7,953.73
Total Rent - 931		<u>7,953.73</u>	<u>7,953.73</u>
<b>Salaries</b>			<b>0.00</b>
<b>Salaries - Office - 920</b>			<b>0.00</b>
	REGULAR ACCOUNT - 131	3,000.00	3,000.00
	REGULAR ACCOUNT - 131	3,000.00	6,000.00
	REGULAR ACCOUNT - 131	3,000.00	9,000.00

**VALLEY GAS, INC.**  
**General Ledger**  
As of December 31, 2021

	<u>Split</u>	<u>Amount</u>	<u>Balance</u>
	REGULAR ACCOUNT - 131	3,000.00	12,000.00
	REGULAR ACCOUNT - 131	3,000.00	15,000.00
	REGULAR ACCOUNT - 131	3,000.00	18,000.00
	Depreciation Ex - 403	18,000.00	36,000.00
Total Salaries - Office - 920		<u>36,000.00</u>	<u>36,000.00</u>
<b>Salaries - Other</b>			<b>0.00</b>
Total Salaries - Other			<u>0.00</u>
Total Salaries		<u>36,000.00</u>	<u>36,000.00</u>
<b>Taxes - City</b>			<b>0.00</b>
<b>City Tax - Collected</b>			<b>0.00</b>
	ACC REC GAS - 142	-1,484.12	-1,484.12
	ACC REC GAS - 142	-1,463.63	-2,947.75
	ACC REC GAS - 142	-710.74	-3,658.49
	ACC REC GAS - 142	-513.71	-4,172.20
	ACC REC GAS - 142	-417.80	-4,590.00
	ACC REC GAS - 142	-272.86	-4,862.86
	ACC REC GAS - 142	-358.04	-5,220.90
	ACC REC GAS - 142	-309.19	-5,530.09
	ACC REC GAS - 142	-305.65	-5,835.74
	ACC REC GAS - 142	-348.61	-6,184.35
	ACC REC GAS - 142	-992.45	-7,176.80
	ACC REC GAS - 142	-1,118.05	-8,294.85
Total City Tax - Collected		<u>-8,294.85</u>	<u>-8,294.85</u>
<b>Taxes City - Paid</b>			<b>0.00</b>
	REGULAR ACCOUNT - 131	790.77	790.77
	REGULAR ACCOUNT - 131	1,440.89	2,231.66
	REGULAR ACCOUNT - 131	1,420.99	3,652.65
	REGULAR ACCOUNT - 131	688.01	4,340.66
	REGULAR ACCOUNT - 131	498.74	4,839.40
	REGULAR ACCOUNT - 131	1,137.57	5,976.97
	REGULAR ACCOUNT - 131	264.91	6,241.88
	REGULAR ACCOUNT - 131	347.61	6,589.49
	REGULAR ACCOUNT - 131	300.18	6,889.67
	REGULAR ACCOUNT - 131	296.75	7,186.42
	REGULAR ACCOUNT - 131	336.17	7,522.59
	REGULAR ACCOUNT - 131	962.36	8,484.95
Total Taxes City - Paid		<u>8,484.95</u>	<u>8,484.95</u>
<b>Taxes - City - Other</b>			<b>0.00</b>
Total Taxes - City - Other			<u>0.00</u>
Total Taxes - City		<u>190.10</u>	<u>190.10</u>
<b>Taxes - Sales</b>			<b>0.00</b>
<b>Sales Taxes - Collected</b>			<b>0.00</b>
	ACC REC GAS - 142	-590.43	-590.43
	ACC REC GAS - 142	-590.71	-1,181.14

VALLEY GAS, INC.  
General Ledger  
As of December 31, 2021

	<u>Split</u>	<u>Amount</u>	<u>Balance</u>
	ACC REC GAS - 142	-251.70	-1,432.84
	ACC REC GAS - 142	-183.96	-1,616.80
	ACC REC GAS - 142	-147.68	-1,764.48
	ACC REC GAS - 142	-91.89	-1,856.37
	ACC REC GAS - 142	-152.67	-2,009.04
	ACC REC GAS - 142	-117.62	-2,126.66
	ACC REC GAS - 142	-110.27	-2,236.93
	ACC REC GAS - 142	-123.85	-2,360.78
	ACC REC GAS - 142	-358.35	-2,719.13
	ACC REC GAS - 142	-425.89	-3,145.02
Total Sales Taxes - Collected		-3,145.02	-3,145.02
<b>Taxes - Sales Paid</b>			<b>0.00</b>
	REGULAR ACCOUNT - 131	281.49	281.49
	REGULAR ACCOUNT - 131	566.69	848.18
	REGULAR ACCOUNT - 131	566.45	1,414.63
	REGULAR ACCOUNT - 131	242.11	1,656.74
	REGULAR ACCOUNT - 131	178.80	1,835.54
	REGULAR ACCOUNT - 131	143.19	1,978.73
	REGULAR ACCOUNT - 131	90.31	2,069.04
	REGULAR ACCOUNT - 131	148.79	2,217.83
	REGULAR ACCOUNT - 131	114.36	2,332.19
	REGULAR ACCOUNT - 131	106.11	2,438.30
	REGULAR ACCOUNT - 131	116.96	2,555.26
	REGULAR ACCOUNT - 131	342.50	2,897.76
Total Taxes - Sales Paid		2,897.76	2,897.76
<b>Taxes - Sales - Other</b>			<b>0.00</b>
Total Taxes - Sales - Other			0.00
Total Taxes - Sales		-247.26	-247.26
<b>Taxes - Utility</b>			<b>0.00</b>
<b>Taxes - Utility Paid</b>			<b>0.00</b>
	REGULAR ACCOUNT - 131	898.60	898.60
	REGULAR ACCOUNT - 131	1,621.30	2,519.90
	REGULAR ACCOUNT - 131	1,599.44	4,119.34
	REGULAR ACCOUNT - 131	781.80	4,901.14
	REGULAR ACCOUNT - 131	1,212.95	6,114.09
	REGULAR ACCOUNT - 131	1,137.57	7,251.66
	REGULAR ACCOUNT - 131	308.62	7,560.28
	REGULAR ACCOUNT - 131	1,078.52	8,638.80
	REGULAR ACCOUNT - 131	346.69	8,985.49
	REGULAR ACCOUNT - 131	551.85	9,537.34
	REGULAR ACCOUNT - 131	561.02	10,098.36
	REGULAR ACCOUNT - 131	1,075.20	11,173.56
Total Taxes - Utility Paid		11,173.56	11,173.56
<b>Utility Taxes - collected</b>			<b>0.00</b>

VALLEY GAS, INC.  
General Ledger  
As of December 31, 2021

	<u>Split</u>	<u>Amount</u>	<u>Balance</u>
	ACC REC GAS - 142	-1,601.06	-1,601.06
	ACC REC GAS - 142	-1,579.55	-3,180.61
	ACC REC GAS - 142	-767.12	-3,947.73
	ACC REC GAS - 142	-554.47	-4,502.20
	ACC REC GAS - 142	-448.99	-4,951.19
	ACC REC GAS - 142	-293.60	-5,244.79
	ACC REC GAS - 142	-382.10	-5,626.89
	ACC REC GAS - 142	-331.46	-5,958.35
	ACC REC GAS - 142	-352.20	-6,310.55
	ACC REC GAS - 142	-350.21	-6,660.76
	ACC REC GAS - 142	-1,071.89	-7,732.65
	ACC REC GAS - 142	-1,213.52	-8,946.17
		<u>-8,946.17</u>	<u>-8,946.17</u>
	Total Utility Taxes - collected		
	<b>Taxes - Utility - Other</b>		<b>0.00</b>
	Total Taxes - Utility - Other		0.00
		<u>2,227.39</u>	<u>2,227.39</u>
	Total Taxes - Utility		
	<b>Taxes &amp; License - 408</b>		<b>0.00</b>
	<b>PAYROLL</b>		<b>0.00</b>
	Total PAYROLL		0.00
	<b>Taxes &amp; License - 408 - Other</b>		<b>0.00</b>
	REGULAR ACCOUNT - 131	175.00	175.00
	REGULAR ACCOUNT - 131	536.69	711.69
	REGULAR ACCOUNT - 131	607.24	1,318.93
	REGULAR ACCOUNT - 131	1,755.88	3,074.81
	REGULAR ACCOUNT - 131	1,276.72	4,351.53
	REGULAR ACCOUNT - 131	895.72	5,247.25
		<u>5,247.25</u>	<u>5,247.25</u>
	Total Taxes & License - 408 - Other		
	Total Taxes & License - 408	5,247.25	5,247.25
	<b>Uncategorized Expenses</b>		<b>0.00</b>
	Total Uncategorized Expenses		0.00
	<b>UNLOCATED DIFFERENCE</b>		<b>0.00</b>
	Total UNLOCATED DIFFERENCE		0.00
	<b>No acct</b>		<b>0.00</b>
	Total no acct		0.00
	<b>TOTAL</b>	<u><u>0.00</u></u>	<u><u>0.00</u></u>

\*Cova Haynes  
Valley Gas, Inc.  
401 S First Street  
P. O. Box 366  
Irvington, KY 40146

\*Kerry R Kasey  
President  
Valley Gas, Inc.  
401 S First Street  
P. O. Box 366  
Irvington, KY 40146

\*Valley Gas, Inc.  
401 S First Street  
P. O. Box 366  
Irvington, KY 40146