

4100 Delta Natural Gas Company, Inc. 01/01/2024 - 12/31/2024

Principal Payment and Interest Information

|  | Amount         | Yes/No |
|--|----------------|--------|
| Amount of Principal Payment During Calendar Year | \$1,637,600.00 |        |
| Is Principal Current?                            | Y              |        |
| Is Interest Current?                             | Y              |        |

4100 Delta Natural Gas Company, Inc. 01/01/2024 - 12/31/2024

Services Performed by Independent CPA

| Yes/No   | A/C/R |
|--|-------|
| Are your financial statements examined by a Certified Public Accountant? |       |
| Enter Y for Yes or N for No  | N     |
| If yes, which service is performed?                                      |       |
| Enter an X on each appropriate line                                      |       |
| Audit  |       |
| Compilation  |       |
| Review   |       |
| Please enclose a copy of the accountant's report with annual report.     |       |

**4100 Delta Natural Gas Company, Inc. 01/01/2024 - 12/31/2024**

**Gas Purchases**

| Seller |                         | Acct | Gas Purc MCF | Cost of Gas      |
|--------|-------------------------|------|--------------|------------------|
|        | SYMMETRY                |      | 1,759,826    | \$6,994,635.00   |
|        | MIDWEST ENERGY SERVICES |      | 2,122,791    | \$4,725,921.00   |
|        | GREYSTONE               |      | 14,712       | \$49,695.00      |
|        | VINLAND                 |      | 30,704       | \$96,890.00      |
|        | CANADA MTN-INJECTIONS   |      | -771,259     | (\$1,330,387.00) |
|        | CANADA MTN-WITHDRAWALS  |      | 548,283      | \$1,467,682.00   |
|        | DIVERSIFIED             |      | 194,772      | \$661,360.00     |
| Total  |                         |      | 3,899,829    | \$12,665,796.00  |

**Additional Information - Counties**

**Bath, Bell, Bourbon, Clark, Clay, Estill, Fayette, Fleming, Floyd, Garrard, Jackson, Jessamine, Johnson, Knott, Knox, Laurel, Lawrence, Lee, Leslie, Letcher, Lincoln, Madison, Magoffin, Martin, Mason, Menifee, Montgomery, Perry, Pike, Powell, Robertson, Rowan, Whitley, Rockcastle**

**4100 Delta Natural Gas Company, Inc. 01/01/2024 - 12/31/2024**

**Revenues, Customers and MCF Sales**

|   | Revenues        | MCFs Nat Gas Sold | Customers |
|---|-----------------|-------------------|-----------|
| Residential (480)                       | \$27,947,021.00 | 1,690,424         | 34,406    |
| Commercial and Industrial Sales (481)   |                 |                   |           |
| Small (or Commercial)                   | \$17,861,971.00 | 764,800           | 4,228     |
| Large (Or Industrial)                   | \$897,477.00    | 719,401           | 926       |
| Other Sales to Public Authorities (482) |                 |                   |           |
| Interdepartmental Sales (484)           |                 |                   |           |
| Total Sales to Ultimate Customers       | \$46,706,469.00 | 3,174,625         | 39,560    |
| Sales for Resale (483)                  |                 |                   |           |
| Total Natural Gas Service               | \$46,706,469.00 | 3,174,625         | 39,560    |

4100 Delta Natural Gas Company, Inc. 01/01/2024 - 12/31/2024

Identification (Ref Page: 1)

| Name   | Address1            | Address2 | City       | State | Zip   | Phone          |
|--|---------------------|----------|------------|-------|-------|----------------|
| Exact Legal Name of Respondent                                     |                     |          |            |       |       |                |
| Delta Natural Gas Company, Inc.                                    |                     |          |            |       |       |                |
| Previous Name and Date of change (if name changed during the year) |                     |          |            |       |       |                |
| Name Address and Phone number of the contact person                |                     |          |            |       |       |                |
| John Brown   | 3617 Lexington Road |          | Winchester | KY    | 40391 | (859) 744-6171 |
| Note File: Attestation and signature via Electronic Filing         |                     |          |            |       |       |                |

**4100 Delta Natural Gas Company, Inc. 01/01/2024 - 12/31/2024**

**General Information - (1) (Ref Page: 101)**

|  | Name                            | Address             | City       | State | Zip   |
|--|---------------------------------|---------------------|------------|-------|-------|
| Provide name and title of the Officer having custody of the general corporate books of account   | John Brown-State President      | 3617 Lexington Road | Winchester | KY    | 40391 |
| Provide Address of Office where the general Corporate books are kept   | Delta Natural Gas Company, Inc. | 3617 Lexington Road | Winchester | KY    | 40391 |
| Provide the Address of any other offices where other corporate books are kept if different from where the general corporate books are kept |                                 |                     |            |       |       |
|  |                                 |                     |            |       |       |

**4100 Delta Natural Gas Company, Inc. 01/01/2024 - 12/31/2024**

**General Information (2,3,4) (Ref Page: 101)**

|   | Explain  |
|---|--|
| Provide the name of the State under the laws which respondent is incorporated and date  |  |
| If incorporated under a special law give reference to such law  |  |
| If not incorporated state that fact and give the type of organization and the date organized  |  |
|   | Kentucky; 1949   |
| If at any time during the year the property of respondent was held by a receiver or trustee   |  |
| give (a) the name of receiver or trustee  |  |
| (b) date such receiver or trustee took possession   |  |
| (c) the authority by which the receivership or trusteeship was created and  |  |
| (d) date when possession by receiver or trustee ceased.   |  |
|   |  |
| State the classes or utility and other services furnished by respondent during the year in each State in which the respondent operated. |  |
|   | Natural Gas Transmission, Distribution, and Farm Tap Service |



4100 Delta Natural Gas Company, Inc. 01/01/2024 - 12/31/2024

General Information - (5) (Ref Page: 101)

| Yes/No  |   | Date |
|---|---|------|
| Have you engaged as the principal accountant to audit your financial statements an accountant who is not the principal account for the previous years certified financial statements? | N |      |
| Enter Y for Yes or N for No   | N |      |
| If yes, Enter the date when such independend accountant was initially engaged   |   |      |

**4100 Delta Natural Gas Company, Inc. 01/01/2024 - 12/31/2024**

**Corporations Controlled by Respondent (Ref Page: 103)**

| Name of Company (a) | Type (b) | Business (c) | Percent Voting Stock (d) |
|---------------------|----------|--------------|--------------------------|
|                     |          |              |                          |

4100 Delta Natural Gas Company, Inc. 01/01/2024 - 12/31/2024

Security Holders and Voting Powers - Part 1 (Ref Page: 107)

| Explain   | Date | Total |
|---|------|-------|
| 1. Give date of the latest closing of the stock book prior to end of the year, and state the purpose of such closing:   |      |       |
| 2. State the total number of votes cast at the latest general meeting prior to end of year for election of directors or the respondent and the number of such votes cast by proxy |      |       |
| Total:  |      |       |
| By Proxy:   |      |       |
| 3. Give the date and place of such a meeting  |      |       |
| Voting Securities   |      |       |
| Number of votes as of Date:   |      |       |

4100 Delta Natural Gas Company, Inc. 01/01/2024 - 12/31/2024

Security Holders and Voting Powers - Part 2 (Ref Page: 107)

| Name  | Address | Total Votes | Common Stock | Preferred Stock | Other |
|---|---------|-------------|--------------|-----------------|-------|
| 4. Total votes of all voting securities         |         |             |              |                 |       |
| 5. Total number of all security holders         |         |             |              |                 |       |
| 6. Total Votes of Security Holders listed below |         |             |              |                 |       |
|   |         |             |              |                 |       |

**4100 Delta Natural Gas Company, Inc. 01/01/2024 - 12/31/2024**

**Important Changes During the Year (Ref Page: 108)**

| Explain  |   |
|--|---|
| Give particulars concerning the matters indicated below.   |   |
| 1. Changes in and important additions to franchise rights:   | There were no Delta Natural Gas franchise agreements added, amended, or renewed for calendar year 2024. |
| 2. Acquisition of ownership in other companies by reorganization, merger or consolidation with other companies:  |   |
| 3. Purchase or sale of an operating unit or system:  |   |
| 4. Important leaseholds (other than leaseholds for natural gas lands) that have been acquired or given assigned or surrendered:  |   |
| 5. Important extension or reduction of transmission or distribution system:  |   |
| 6. Obligations incurred as a result of issuance of securities or assumption of liabilities or guarantees.  |   |
| 7. Changes in articles of incorporation or amendments to charter: Explain the nature and purpose of such changes or amendments.  |   |
| 8. State the estimated annual effect and nature of any important wage scale changes during the year.   |   |
| 9. State briefly the status of any materially important legal proceedings pending at the end of the year and the results.  |   |
| 10. Describe briefly any materially important transactions not disclosed elsewhere in this report in which an officer, director, or associated company was a party or had a material interest. |   |
| 11. Estimated increase or decrease in annual revenues caused by important rate changes.  |   |

**4100 Delta Natural Gas Company, Inc. 01/01/2024 - 12/31/2024**

**Balance Sheet - Assets and Other Debits (Ref Page: 110)**

|   | Balance Beginning of Year | Balance End of Year |
|---|---------------------------|---------------------|
| 1. UTILITY PLANT  |                           |                     |
| 2. Utility Plant (101-106,114)                                | \$313,869,521.00          | \$328,319,838.00    |
| 3. Construction Work in Progress (107)                        | \$9,871,784.00            | \$18,486,650.00     |
| 4. TOTAL UTILITY PLANT  | \$323,741,305.00          | \$346,806,488.00    |
| 5. (Less) Accum. Prov. for Depr. Amort. Depl. (108,111,115)   | \$140,422,265.00          | \$149,649,792.00    |
| 6. Net Utility Plant (Line 4 less Line 5)                     | \$183,319,040.00          | \$197,156,696.00    |
| 7. Nuclear Fuel (120.1-120.4,120.6)                           |                           |                     |
| 8. (Less) Accum. Prov. for Amort. of Nucl. Assemblies (120.5) |                           |                     |
| 9. Nuclear Fuel (Line 7 less Line 8)                          |                           | \$0.00              |
| 10. Net Utility Plant (Enter Total of Line 6 and Line 9)      | \$183,319,040.00          | \$197,156,696.00    |
| 11. Utility Plant Adjustments (116)                           |                           |                     |
| 12. Gas Stored-Base Gas (117.1)                               | \$4,208,069.00            | \$4,208,069.00      |
| 13. System Balancing Gas (117.2)                              |                           |                     |
| 14. Gas Stored Underground - Non Current (117.3)              | \$0.00                    |                     |
| 15. Gas Owned to System Gas (117.4)                           |                           |                     |
| 16. OTHER PROPERTY AND INVESTMENTS                            |                           |                     |
| 17. Nonutility Property (121)                                 |                           |                     |
| 18. (Less) Accum. Prov. for Depr and Amort. (122)             |                           |                     |
| 19. Investment in Associated Companies (123)                  |                           |                     |
| 20. Investments in Subsidiary Companies (123.1)               |                           |                     |
| 21.   |                           |                     |
| 22. Noncurrent Portion of Allowances                          |                           |                     |
| 23. Other Investments (124)                                   |                           |                     |
| 24. Special Funds (125-128)                                   | \$1,887,437.00            | \$2,041,798.00      |
| 25. TOTAL Other Property and Investments                      | \$1,887,437.00            | \$2,041,798.00      |
| 26. CURRENT AND ACCRUED ASSETS                                |                           |                     |
| 27. Cash (131)  | \$97,817.00               | \$139,736.00        |
| 28. Special Deposits (132-134)                                |                           |                     |
| 29. Working Fund (135)  | \$300.00                  | \$300.00            |
| 30. Temporary Cash Investments (136)                          |                           |                     |
| 31. Notes Receivable (141)                                    |                           |                     |
| 32. Customer Accounts Receivable (142)                        | \$3,053,365.00            | \$2,587,542.00      |

**4100 Delta Natural Gas Company, Inc. 01/01/2024 - 12/31/2024**

**Balance Sheet - Assets and Other Debits (Ref Page: 110)**

|  | Balance Beginning of Year | Balance End of Year |
|--|---------------------------|---------------------|
| 33. Other Accounts Receivable (143)                                    | \$158,903.00              | \$513,152.00        |
| 34. (Less) Accum. Prov. for Uncollectible Acct. Credit (144)           | \$658,746.00              | \$478,168.00        |
| 35. Notes Receivable from Associated Companies (145)                   |                           |                     |
| 6. Accounts Receivable from Assoc. Companies (146)                     | \$583,708.00              | \$22,555.00         |
| 37. Fuel Stock (151)   |                           |                     |
| 38. Fuel Stock Expenses Undistributed (152)                            |                           |                     |
| 39. Residuals (Elec) and Extracted Products (153)                      |                           |                     |
| 40. Plant Materials and Operating Supplies (154)                       | \$1,174,373.00            | \$1,086,858.00      |
| 41. Merchandise (155)  |                           |                     |
| 42. Other Materials and Supplies (156)                                 |                           |                     |
| 43. Nuclear Materials Held for Sale (157)                              |                           |                     |
| 44. Allowances (158.1 and 158.2)                                       |                           |                     |
| 45. (Less) Noncurrent Portion of Allowances                            |                           |                     |
| 46. Stores Expense Undistributed (163)                                 |                           |                     |
| 47. Gas Stored Underground - Current (164.1)                           | \$1,774,389.00            | \$1,637,941.00      |
| 48. Liquefied Natural Gas Stored and Held for Processing (164.2-164.3) |                           |                     |
| 49. Prepayments (165)  | \$104,828.00              | \$115,189.00        |
| 50. Advances for Gas (166-167)   |                           |                     |
| 51. Interest and Dividends Receivable (171)                            |                           |                     |
| 52. Rents Receivable (172)   |                           |                     |
| 53. Accrued Utility Revenues (173)                                     | \$6,590,086.00            | \$7,871,884.00      |
| 54. Miscellaneous Current and Accrued Assets (174)                     | \$63,608.00               | \$558,844.00        |
| 54.a Derivative Instrument Assets (175)                                |                           |                     |
| 54.b Derivative Instrument Assets - Hedges (176)                       |                           |                     |
| 55. TOTAL Current and Accrued Assets (Lines 27 - 54.b)                 | \$12,942,631.00           | \$14,055,833.00     |
| 56. DEFERRED DEBITS  |                           |                     |
| 57. Unamortized Debt Expenses (181)                                    | \$115,444.00              | \$108,031.00        |
| 58. Extraordinary Property Losses (181.1)                              |                           |                     |
| 59. Unrecovered Plant and Regulatory Study Costs (182.2)               |                           |                     |
| 60. Other Regulatory Assets (182.3)                                    | \$2,183,775.00            | \$1,832,212.00      |
| 61. Prelim. Survey and Investigation Charges (Electric) (183)          |                           |                     |

**4100 Delta Natural Gas Company, Inc. 01/01/2024 - 12/31/2024**

**Balance Sheet - Assets and Other Debits (Ref Page: 110)**

|  | Balance Beginning of Year | Balance End of Year |
|--|---------------------------|---------------------|
| 62. Prelim. Sur. and Invest. Charges (Gas) (183.1,183.2)       |                           |                     |
| 63. Clearing Accounts (184)                                    |                           |                     |
| 64. Temporary Facilities (185)                                 |                           |                     |
| 65. Miscellaneous Deferred Debits (186)                        | \$1,073,721.00            | \$684,045.00        |
| 66. Def. Losses from Disposition of Utility Plt. (187)         |                           |                     |
| 67. Research, Devel. and Demonstration Expend. (188)           |                           |                     |
| 68. Unamortized Loss on Reacquired Debt (189)                  |                           |                     |
| 69. Accumulated Deferred Income Taxes (190)                    | \$5,030,443.00            | \$4,777,537.00      |
| 70. Unrecovered Purchased Gas Costs (191)                      | \$6,471,652.00            | \$4,121,007.00      |
| 71. TOTAL Deferred Debits (Lines 57-70)                        | \$14,875,035.00           | \$11,522,832.00     |
| 72. Total Assets and other Debits (Total Lines 10-15,22,55,71) | \$217,232,212.00          | \$228,985,228.00    |



**4100 Delta Natural Gas Company, Inc. 01/01/2024 - 12/31/2024**

**Balance Sheet - Liabilities and Other Credits (Ref Page: 112)**

|  | Balance Beginning of Year | Balance End of Year |
|--|---------------------------|---------------------|
| 1. PROPRIETARY CAPITAL                                       |                           |                     |
| 2. Common Stock Issued (201)                                 |                           |                     |
| 3. Preferred Stock Issued (204)                              |                           |                     |
| 4. Capital Stock Subscribed (202,205)                        |                           |                     |
| 5. Stock Liability for Conversion (203,206)                  |                           |                     |
| 6. Premium on Capital Stock (207)                            |                           |                     |
| 7. Other Paid-in Capital Stock (208-211)                     | \$74,728,019.00           | \$74,728,019.00     |
| 8. Installments Received on Capital stock (212)              |                           |                     |
| 9. (Less) Discount on Capital Stock (213)                    |                           |                     |
| 10. (Less) Capital Stock Expense (214)                       |                           |                     |
| 11. Retained Earnings (215,215.1,216)                        | \$9,489,913.00            | \$15,405,853.00     |
| 12. Unappropriated Undistributed Subsidiary Earnings (216.1) |                           |                     |
| 13. (Less) Reacquired Capital Stock (217)                    |                           |                     |
| 14. Accumulated Other Comprehensive Income (219)             |                           |                     |
| 15. TOTAL Proprietary Capital                                | \$84,217,932.00           | \$90,133,872.00     |
| 16. LONG TERM DEBT   |                           |                     |
| 17. Bonds (221)  |                           |                     |
| 18. (Less) Reacquired Bonds (222)                            |                           |                     |
| 19. Advances from Associated Companies (223)                 | \$53,637,600.00           | \$52,000,000.00     |
| 20. Other Long-Term Debt (224)                               |                           |                     |
| 21. Unamortized Premium on Long-Term Debt (225)              | \$0.00                    | \$1,474.00          |
| 22. (Less) Unamortized Discount on LongTerm Debt (226)       |                           |                     |
| 23. (Less) Current Portion of Long Term Debt                 | \$1,500,000.00            | \$1,637,600.00      |
| 24. TOTAL Long Term Debt                                     | \$52,137,600.00           | \$50,363,874.00     |
| 25. OTHER NONCURRENT LIABILITIES                             |                           |                     |
| 26. Obligations Under Capital Leases-NonCurrent (227)        |                           |                     |
| 27. Accumulated Provision for Property Insurance (228.1)     |                           |                     |
| 28. Accumulated Provision for Injuries and Damages (228.2)   |                           |                     |
| 29. Accumulated Provision for Pensions and Benefits (228.3)  | \$1,997,513.00            | \$1,996,688.00      |
| 30. Accumulated Miscellaneous Operating Provisions (228.4)   |                           |                     |
| 31. Accumulated Provision for Rate Refunds (229)             |                           |                     |
| 32. Asset Retirement Obligations (230)                       | \$162,952.00              | \$174,746.00        |

**4100 Delta Natural Gas Company, Inc. 01/01/2024 - 12/31/2024**

**Balance Sheet - Liabilities and Other Credits (Ref Page: 112)**

|  | Balance Beginning of Year | Balance End of Year |
|--|---------------------------|---------------------|
| 33. TOTAL OTHER Noncurrent Liabilities                                   | \$2,160,465.00            | \$2,171,434.00      |
| 34. CURRENT AND ACCRUED LIABILITIES                                      |                           |                     |
| 35. Current Portion of Long-Term Debt                                    | \$1,500,000.00            | \$1,637,600.00      |
| 36. Notes Payable (231)  |                           |                     |
| 37. Accounts Payable (232)   | \$4,161,529.00            | \$8,296,687.00      |
| 38. Notes Payable to Associated Companies (233)                          | \$7,263,287.00            | \$19,313,994.00     |
| 39. Account Payable to Associated Companies (234)                        | \$7,756,282.00            | \$1,443,566.00      |
| 40. Customer Deposits (235)  | \$930,321.00              | \$1,034,998.00      |
| 41. Taxes Accrued (236)  | \$6,134,855.00            | \$6,001,617.00      |
| 42. Interest Accrued (237)   | \$4,625.00                | \$2,697.00          |
| 43. Dividends Declared (238)   |                           |                     |
| 44. Matured Long-Term Debt (239)   |                           |                     |
| 45. Matured Interests (240)  |                           |                     |
| 46. Tax Collections Payable (241)  | \$97,033.00               | \$952,253.00        |
| 47. Miscellaneous current and Accrued Liabilities (242)                  | \$2,274,332.00            | \$2,572,635.00      |
| 48. Obligatons Under Capital Leases - Current (243)                      |                           |                     |
| 49. Derivative Instrument Liabilities (244)                              |                           |                     |
| 50. Derivative Instrument Liabilities - Hedges (245)                     |                           |                     |
| 51. TOTAL Current and Accrued Liabilities                                | \$30,122,264.00           | \$41,256,047.00     |
| 52. DEFERRED CREDITS   |                           |                     |
| 53. Customer Advances for Construction (252)                             | \$2,656,072.00            | \$938,033.00        |
| 54. Accumulated Deferred Investment Tax Credits (255)                    |                           |                     |
| 55. Deferred Gains from Disposition of Utility Plant (256)               |                           |                     |
| 56. Other Deferred Credits (253)   | \$254,644.00              | \$367,730.00        |
| 57. Other Regulatory Liabilities (254)                                   | \$15,305,495.00           | \$14,307,937.00     |
| 58. Unamortized gain on Reacquired Debt (257)                            |                           |                     |
| 59. Accumulated Deferred Income Taxes (281-283)                          | \$30,377,739.00           | \$29,446,300.00     |
| 60. TOTAL Deferred Credits   | \$48,593,950.00           | \$45,060,000.00     |
| 61. TOTAL Liabilities and Other Credits (Total Lines 15,24,33,51 and 60) | \$217,232,211.00          | \$228,985,227.00    |

**4100 Delta Natural Gas Company, Inc. 01/01/2024 - 12/31/2024**

**Statement of Income for the Year (Ref Page: 114)**

|  | Total (c)        | Total - Prev Yr (d) | Electric (e) | Gas (g)          | Other (i) |
|--|------------------|---------------------|--------------|------------------|-----------|
| 1..UTILITY OPERATING INCOME  |                  |                     |              |                  |           |
| 2. Gas Operating Revenues (400)  | \$56,252,584.00  | \$59,670,489.00     | \$0.00       | \$56,252,584.00  | \$0.00    |
| 3. Operating Expenses  |                  |                     |              |                  |           |
| 4. Operation Expenses (401)  | \$31,785,592.00  | \$34,970,759.00     | \$0.00       | \$31,845,592.00  | \$0.00    |
| 5. Maintenance Expenses (402)  | \$1,338,244.00   | \$1,064,702.00      | \$0.00       | \$1,278,244.00   | \$0.00    |
| 6. Depreciation Expense (403)  | \$10,813,604.00  | \$10,213,920.00     | \$0.00       | \$10,813,604.00  | \$0.00    |
| 7. Depreciation Expense for Asset Retirement Costs (403.1)                         |                  |                     |              |                  |           |
| 8. Amort and Depl of Utility Plant (404-405)                                       |                  |                     |              |                  |           |
| 9. Amort of Utility Plant Acq. Adj (406)   |                  |                     |              |                  |           |
| 10. Amort of Property Losses, Unrecovered Plant and Regulatory Study Costs (407.1) | \$52,630.00      | \$315,780.00        | \$0.00       | \$52,630.00      | \$0.00    |
| 11. Amort. of Conversion Expenses (407.2)  |                  |                     |              |                  |           |
| 12. Regulatory Debits (407.3)  |                  | \$0.00              |              |                  |           |
| 13. (Less) Regulatory Credits (407.4)  |                  |                     |              |                  |           |
| 14. Taxes Other than Income Taxes (408.1)  | \$2,926,013.00   | \$3,312,510.00      | \$0.00       | \$2,926,013.00   | \$0.00    |
| 15. Income Taxes - Federal (409.1)   | \$2,401,613.00   | \$1,921,957.00      | \$0.00       | \$2,401,613.00   | \$0.00    |
| 16. Income Taxes - Other (409.1)   | \$541,037.00     | \$409,923.00        | \$0.00       | \$541,037.00     | \$0.00    |
| 17. Provision for Deferred Income Taxes (410.1)                                    | (\$1,643,389.00) | (\$1,145,485.00)    | \$0.00       | (\$1,643,389.00) | \$0.00    |
| 18. (Less) Provision for Deferred Income Taxes (411.1)                             |                  |                     |              |                  |           |
| 19. Investment Tax Credit Adj. - Net (411.4)                                       |                  |                     |              |                  |           |
| 20. (Less) Gains from Disp. of Utility Plant (411.6)                               |                  |                     |              |                  |           |

**4100 Delta Natural Gas Company, Inc. 01/01/2024 - 12/31/2024**

**Statement of Income for the Year (Ref Page: 114)**

|  | Total (c)       | Total - Prev Yr (d) | Electric (e) | Gas (g)         | Other (i) |
|--|-----------------|---------------------|--------------|-----------------|-----------|
| 21. Losses from Disp. of Utility Plant (411.7)   |                 |                     |              |                 |           |
| 22. (Less) Gains from Disposition of Allowances (411.8)                                  |                 |                     |              |                 |           |
| 23. Losses from Disposition of Allowances (411.9)  |                 |                     |              |                 |           |
| 24. Accretion Expense (411.10)   |                 |                     |              |                 |           |
| 25. Total Utility Operating Expenses (Enter Total of Lines 4 - 22)                       | \$48,215,344.00 | \$51,064,066.00     | \$0.00       | \$48,215,344.00 | \$0.00    |
| 26. Net Utility Operating Income (Line 2 less line 23 - Carry forward to pg 117 line 25) | \$8,037,240.00  | \$8,606,423.00      | \$0.00       | \$8,037,240.00  | \$0.00    |

**4100 Delta Natural Gas Company, Inc. 01/01/2024 - 12/31/2024**

**Statement of Income (continued) (Ref Page: 116)**

|  | Current Year   | Previous Year  |
|--|----------------|----------------|
| 27. Net Utility Operating Income (Carried from pg 114)                   | \$8,037,239.00 | \$8,606,422.00 |
| 28. Other Income and Deductions  |                |                |
| 29. Other Income   |                |                |
| 30. Nonutility Operating Income  |                |                |
| 31. Revenues From Merchandising, Jobbing and Contract Work (415)         | \$12,890.00    | \$32,335.00    |
| 32. (Less) Costs and Exp. of Merchandising, Job. and Contract Work (416) | \$968.00       | \$4,913.00     |
| 33. Revenues From Nonutility Operations (417)                            |                |                |
| 34. (Less) Expenses of Nonutility Operations (417.1)                     |                |                |
| 35. Nonoperating Rental Income (418)                                     |                |                |
| 36. Equity in Earnings of Subsidiary Companies (418.1)                   |                |                |
| 37. Interest and Dividend Income (419)                                   | \$1,414.00     |                |
| 38. Allowance for Other Funds Used During Construction (419.1)           |                |                |
| 39. Miscellaneous Nonoperating Income (421)                              | \$2,138.00     | (\$995.00)     |
| 40. Gain on Disposition of Property (421.1)                              |                |                |
| 41. TOTAL Other Income   | \$15,474.00    | \$26,427.00    |
| 42. Other Income Deductions  |                |                |
| 43. Loss on Disposition of Property (421.2)                              |                |                |
| 44. Miscellaneous Amortization (425)                                     |                |                |
| 45. Miscellaneous Income Deductions (426.1 - 426.5)                      | (\$24,234.00)  | \$64,177.00    |
| 46. TOTAL Other Income Deductions  | (\$24,234.00)  | \$64,177.00    |
| 47. Taxes Applic. to Other Income and Deductions                         |                |                |
| 48. Taxes Other Than Income Taxes (408.2)                                |                |                |
| 49. Income Taxes - Federal (409.2)                                       |                |                |
| 50. Income Taxes - Other (409.2)   |                |                |
| 51. Provision for Deferred Inc. Taxes (410.2)                            |                |                |
| 52. (Less) Provision for Deferred Income Taxes CR (411.2)                |                |                |
| 53. Investment Tax Credit Adj. Net (411.5)                               |                |                |
| 54. (Less) Investment Tax Credits (420)                                  |                |                |
| 55. TOTAL Taxes on Other Income and Deduct.                              | \$0.00         | \$0.00         |
| 56. Net Other Income and Deductions (Lines 39,44,53)                     | \$39,708.00    | (\$37,750.00)  |

**4100 Delta Natural Gas Company, Inc. 01/01/2024 - 12/31/2024**

**Statement of Income (continued) (Ref Page: 116)**

|   | Current Year   | Previous Year  |
|---|----------------|----------------|
| 57. Interest Charges  |                |                |
| 58. Interest on Long Term Debt (427)                                      |                |                |
| 59. Amort of Debt Disc. and Expense (428)                                 | \$187,665.00   | \$192,544.00   |
| 60. Amortization of Loss on Reacquired Debt (428.1)                       |                |                |
| 61. (Less) Amort. of Premium on Debt - CR (429)                           |                |                |
| 62. (Less) Amortization of Gain on Reacquired Debt - CR (429.1)           |                |                |
| 63. Interest on Debt to Assoc. Companies (430)                            | \$1,972,594.00 | \$1,923,273.00 |
| 64. Other Interest Expense (431)  | \$749.00       | \$1,048.00     |
| 65. (Less) Allowance for Borrowed Funds Used During Construction CR (432) |                |                |
| 66. Net Interest Charges  | \$2,161,008.00 | \$2,116,865.00 |
| 67. Income Before Extraordinay Items (Lines 25,54 and 64)                 | \$5,915,939.00 | \$6,451,807.00 |
| 68. Extraordinary Items   |                |                |
| 69. Extraordinary Income (434)  |                |                |
| 70. (Less) Extraordinary Deductions (435)                                 |                |                |
| 71. Net Extraordinary Items (Lines 67 less 68)                            | \$0.00         | \$0.00         |
| 72. Income Taxes - Federal and Other (409.3)                              |                |                |
| 73. Extraordinary Items After Taxes (Lines 69 less 70)                    | \$0.00         | \$0.00         |
| 74. Net Income (Lines 67 and 73)  | \$5,915,939.00 | \$6,451,807.00 |

4100 Delta Natural Gas Company, Inc. 01/01/2024 - 12/31/2024

Statement of Retained Earnings for the Year (Ref Page: 118)

| Item (a)   | Acct (b) | Amount (c)      |
|--|----------|-----------------|
| UNAPPROPRIATED RETAINED EARNINGS<br>(216)  |          |                 |
| State balance and purpose of each appropriated<br>retained earnings amount at end of year and      |          |                 |
| 1. Balance - Beginning of the Year   |          | \$9,489,913.00  |
| Changes (Identify by prescribed retained<br>earnings accounts)                                     |          |                 |
| give accounting entries for any applications of<br>appropriated retained earnings during the year. |          |                 |
| Adjustments to Retained Earnings (439)   |          |                 |
| Credit:  | 0 0      | \$5,915,940.00  |
| 4. TOTAL Credits to Retained Earnings (439)  |          | \$5,915,940.00  |
| Debit:   |          |                 |
| 5. TOTAL Debits to Retained Earnings (439)   |          |                 |
| 6. Balance Transferred from Income (433 less<br>418.1)   |          |                 |
| Appropriations of Retained Earnings (436)  |          |                 |
| 8. TOTAL appropriations of Retained Earnings<br>(436)  |          |                 |
| Dividends Declared - Preferred stock (437)   |          |                 |
| 10. TOTAL Dividends Declared - Preferred Stock<br>(437)  |          |                 |
| Dividends Declared - Common Stock (438)  |          |                 |
| 12. TOTAL Dividends Declared - Common Stock<br>(438)   |          |                 |
| 13. Transfers from Acct 216.1, Unappropriated<br>Undistributed Subsidiary Earnings                 |          |                 |
| 14. Balance End of Year (Total Lines<br>1,4,5,6,8,10,12,13)  |          | \$15,405,853.00 |
| APPROPRIATED RETAINED EARNINGS (215)   |          |                 |
| (215)  |          |                 |
| 16. TOTAL Appropriated Retained Earnings<br>(215)  |          |                 |

4100 Delta Natural Gas Company, Inc. 01/01/2024 - 12/31/2024

Statement of Retained Earnings for the Year (Ref Page: 118)

| Item (a)  | Acct (b) | Amount (c)      |
|---|----------|-----------------|
| APPROPRIATED RETAINED EARNINGS -<br>AMORTIZATION RESERVE, FEDERAL                   |          |                 |
| 17. TOTAL Appropriated Retained Earnings -<br>Amortization Reserve, Federal (215.1) |          |                 |
| 18. TOTAL Appropriated Retained Earnings<br>(total lines 16 and 17) (214,215.1)     |          | \$0.00          |
| 19. TOTAL Retained Earnings (Lines 14 and 18)<br>(215, 215.1, 216)                  |          | \$15,405,853.00 |
| UNAPPROPRIATED UNDISTRIBUTED<br>SUBSIDIARY EARNINGS (216.1)                         |          |                 |
| 20. Balance - Beginning of Year (Debit or Credit)                                   |          |                 |
| 21. Equity in Earnings for Year (Credit) (418.1)                                    |          |                 |
| 22. (Less) Dividends Received (Debit)   |          |                 |
| 23. Other Charges (explain)   |          |                 |
| 24. Balance - End of Year   |          | \$0.00          |



**4100 Delta Natural Gas Company, Inc. 01/01/2024 - 12/31/2024**

**Statement of Cash Flows (Ref Page: 120)**

| Description   |  | Amounts           |
|---|--|-------------------|
| 1. Net Cash Flow From Operating Activities:                                     |  |                   |
| 2. Net Income (Line 72 c on page 117)   |  | \$5,915,940.00    |
| 3. Noncash Charges (Credits) to Income:   |  |                   |
| 4. Depreciation and Depletion   |  | \$10,813,604.00   |
| Amortization of (Specify)   |  |                   |
| 5. Rate Case Costs  |  | \$89,092.00       |
| 6. Deferred Income Taxes (Net)  |  | (\$678,532.00)    |
| 7. Investment Tax Credit Adjustment (Net)                                       |  |                   |
| 8. Net (Increase) Decrease in Receivables                                       |  | (\$1,284,887.00)  |
| 9. Net (Increase) Decrease in Inventory   |  | \$213,604.00      |
| 10. Net (Increase) Decrease in Allowances Inventory                             |  |                   |
| 11. Net Increase (Decrease) in Payables and Accrued Expenses                    |  | (\$1,352,190.00)  |
| 12. Net (Increase) Decrease in Other Regulatory Assets                          |  | \$3,002,792.00    |
| 13. Net Increase (Decrease) in Other Regulatory Liabilities                     |  | (\$884,472.00)    |
| 14. (Less) Allowance for Other Funds Used During Construction                   |  |                   |
| 15. (Less) Undistributed Earnings from Subsidiary Companies                     |  |                   |
| Other:  |  |                   |
| 16. Other   |  | \$155,711.00      |
| 17. Net Cash Provided by (Used in) Operating Activities (Total lines 2 thru 16) |  | \$15,990,662.00   |
| Cash Flows from Investment Activities:  |  |                   |
| 21. Construction and Acquisition of Plant (Including Land):                     |  |                   |
| 22. Gross Additions to Utility Plant (Less nuclear fuel)                        |  | (\$26,370,737.00) |
| 23. Gross Additions to Nuclear Fuel   |  |                   |
| 24. Gross Additions to Common Utility Plant                                     |  |                   |
| 25. Gross Additions to Nonutility Plant   |  |                   |
| 26. (Less) Allowance for Other Funds Used During Construction                   |  |                   |
| Other   |  |                   |
| 27.   |  |                   |
| Cash Outflows for Plant (Total lines 22-27)                                     |  | (\$26,370,737.00) |
| 30. Acquisition of Other Noncurrent Assets (d)                                  |  |                   |

**4100 Delta Natural Gas Company, Inc. 01/01/2024 - 12/31/2024**

**Statement of Cash Flows (Ref Page: 120)**

| Description   | Amounts           |
|---|-------------------|
| 31. Proceeds from Disposal of Noncurrent Assets (d)                                     |                   |
| 32. Retirements of Property,Plant and Equipment   |                   |
| 33. Investments in and Advances to Assoc. and Subsidiary Companies                      |                   |
| 34. Contributions and Advances from Assoc. and Subsidiary Companies                     |                   |
| 35. Disposition of Investments in (and Advances to) Associated and Subsidiary Companies |                   |
| 37. Purchase of Investment Securities (a)   |                   |
| 38. Proceeds from Sales of Investment Securities (a)                                    |                   |
| 40. Loans Made or Purchased   |                   |
| 41. Collections on Loans  |                   |
| 43. Net (Increase) Decrease in Receivables  |                   |
| 44. Net (Increase) Decrease in Inventory  |                   |
| 45. Net (Increase) Decrease in Allowances Held for Speculation                          |                   |
| 46. Net Increase (Decrease) in Payables and Accrued Expenses                            |                   |
| Other:  |                   |
| 47.   |                   |
| 48. Net Cash Provided by (used in) investing Activities (Lines 28-47)                   | (\$26,370,737.00) |
| Cash Flows from Financing Activities:   |                   |
| 52. Proceeds from Issuance of:  |                   |
| 53. Long - Term Debt (b)  |                   |
| 54. Preferred Stock   |                   |
| 55. Common Stock  |                   |
| Other   |                   |
| 56  |                   |
| 57. Net Increase in Short-Term Debt (c)   |                   |
| Other   |                   |
| 58.   |                   |
| 59. Cash Provided by Outside Sources (Total lines 53-58)                                | \$0.00            |
| 61. Payments for Retirement of  |                   |
| 62. Long-Term Debt (b)  | (\$1,628,713.00)  |

4100 Delta Natural Gas Company, Inc. 01/01/2024 - 12/31/2024

Statement of Cash Flows (Ref Page: 120)

| Description  | Amounts         |
|--|-----------------|
| 63. Preferred Stock  |                 |
| 64. Common Stock   |                 |
| Other  |                 |
| 65.  |                 |
| 66. Net Decrease in Short-Term Debt (c)                                      | \$12,050,706.00 |
| 68. Dividends on Preferred Stock   | \$0.00          |
| 69. Dividends on Common Stock  |                 |
| 70. Net Cash Provided by (used in) Financing Activities (Lines 59-69)        | \$10,421,993.00 |
| Net Increase (Decrease) in Cash and Cash Equivalents ( Total Lines 18,49,71) | \$41,918.00     |
| Cash and Cash Equivalents at Beginning of Year                               | \$98,117.00     |
| Cash and Cash Equivalents at End of Year                                     | \$140,035.00    |

**4100 Delta Natural Gas Company, Inc. 01/01/2024 - 12/31/2024**

**Summary of Utility Plant and Accumulated Provisions for Depreciation Amortization and Depletion (Ref Page: 200)**

|  | Total (b)        | Electric (c) | Gas (d)          | Other (Total) | Common (h) |
|--|------------------|--------------|------------------|---------------|------------|
| Utility Plant  |                  |              |                  |               |            |
| In Service   |                  |              |                  |               |            |
| 3. Plant in Service (Classified)   | \$325,264,225.00 | \$0.00       | \$325,264,225.00 | \$0.00        | \$0.00     |
| 4. Property under Capital Leases   | \$0.00           | \$0.00       | \$0.00           | \$0.00        | \$0.00     |
| 5. Plant Purchased or Sold   |                  |              |                  |               |            |
| 6. Completed Construction not Classified   | \$3,636,372.00   | \$0.00       | \$3,636,372.00   | \$0.00        | \$0.00     |
| 7. Experimental Plant Unclassified   |                  |              |                  |               |            |
| 8. Total - Utility Plant (Lines 3-7)   | \$328,900,597.00 | \$0.00       | \$328,900,597.00 | \$0.00        | \$0.00     |
| 9. Leased to Others  |                  |              |                  |               |            |
| 10. Held for Future Use  |                  |              |                  |               |            |
| 11. Construction Work in Progress  | \$18,486,650.00  | \$0.00       | \$18,486,650.00  | \$0.00        | \$0.00     |
| 12. Acquisition Adjustments  | (\$580,759.00)   | \$0.00       | (\$580,759.00)   | \$0.00        | \$0.00     |
| 13. Total Utility Plant (Lines 8 - 12)   | \$346,806,488.00 | \$0.00       | \$346,806,488.00 | \$0.00        | \$0.00     |
| 14. Accum. Prov. for Depr, Amort, And Depl.                                      | \$149,649,792.00 | \$0.00       | \$149,649,792.00 | \$0.00        | \$0.00     |
| 15. Net Utility Plant (Line 13 less 14)  | \$197,156,696.00 | \$0.00       | \$197,156,696.00 | \$0.00        | \$0.00     |
| 16. Detail of Accumulated Provisions for Depreciation Amortization and Depletion |                  |              |                  |               |            |
| 17. In Service   |                  |              |                  |               |            |
| 18. Depreciation   | \$150,230,551.00 | \$0.00       | \$150,230,551.00 | \$0.00        | \$0.00     |
| 19. Amort. and Depl. of Production Natural Gas Land and Land Rights              |                  |              |                  |               |            |
| 20. Amort of Underground Storage Land and Land Rights                            |                  |              |                  |               |            |
| 21. Amort of Other Utility Plant   | (\$580,759.00)   | \$0.00       | (\$580,759.00)   | \$0.00        | \$0.00     |
| 22. Total In Service (Lines 18-21)   | \$149,649,792.00 | \$0.00       | \$149,649,792.00 | \$0.00        | \$0.00     |
| 23. Leased to Others   |                  |              |                  |               |            |

**4100 Delta Natural Gas Company, Inc. 01/01/2024 - 12/31/2024**

**Summary of Utility Plant and Accumulated Provisions for Depreciation Amortization and Depletion (Ref Page: 200)**

|  | Total (b)        | Electric (c) | Gas (d)          | Other (Total) | Common (h) |
|--|------------------|--------------|------------------|---------------|------------|
| 24. Depreciation   |                  |              |                  |               |            |
| 25. Amortization and Depletion   |                  |              |                  |               |            |
| 26. Total Leased to Others (Lines 24 and 25)   | \$0.00           | \$0.00       | \$0.00           | \$0.00        | \$0.00     |
| 27. Held for Future Use  |                  |              |                  |               |            |
| 28. Depreciation   |                  |              |                  |               |            |
| 29. Amortization   |                  |              |                  |               |            |
| 30. Total Held for Future Use (Lines 28 and 29)  | \$0.00           | \$0.00       | \$0.00           | \$0.00        | \$0.00     |
| 31. Abandonment of Leases (Natural Gas)  |                  |              |                  |               |            |
| 32. Amort. Of Plant Aquisition Adj.  |                  |              |                  |               |            |
| 33. Total Accumulated Provisions (Should agree with Line 14, Total 22,26,30,31 and 32) | \$149,649,792.00 | \$0.00       | \$149,649,792.00 | \$0.00        | \$0.00     |

**4100 Delta Natural Gas Company, Inc. 01/01/2024 - 12/31/2024**

**Gas Plant in Service - Intangible and Production Plant (Ref Page: 204)**

|  | Bal Beg Yr (b) | Addition (c)   | Retirements (d) | Adjustments (e) | Transfers (f) | Bal End Yr (g) |
|--|----------------|----------------|-----------------|-----------------|---------------|----------------|
| <b>INTANGIBLE PLANT</b>                                    |                |                |                 |                 |               |                |
| 2. Organization (301)                                      | \$53,151.00    | \$0.00         | \$0.00          | \$0.00          | \$0.00        | \$53,151.00    |
| 3. Franchises and Consents (302)                           |                |                |                 |                 |               |                |
| 4. Miscellaneous Intangible Plant (303)                    | \$7,066,007.00 | \$2,243,191.00 | (\$427,851.00)  | \$0.00          | \$0.00        | \$8,881,347.00 |
| 5. Total Intangible Plant                                  | \$7,119,158.00 | \$2,243,191.00 | (\$427,851.00)  | \$0.00          | \$0.00        | \$8,934,498.00 |
| <b>PRODUCTION PLANT</b>                                    |                |                |                 |                 |               |                |
| 7. Natural Gas Production and Gathering Plant              |                |                |                 |                 |               |                |
| 8. Producing Lands (325.1)                                 |                |                |                 |                 |               |                |
| 9. Producing Leaseholds (325.2)                            |                |                |                 |                 |               |                |
| 10. Gas Rights (325.3)                                     |                |                |                 |                 |               |                |
| 11. Rights of Way (325.4)                                  | \$97,055.00    | \$0.00         | \$0.00          | \$0.00          | \$0.00        | \$97,055.00    |
| 12. Other Land and Land Rights (325.5)                     |                |                |                 |                 |               |                |
| 13. Gas Well Structures (326)                              |                |                |                 |                 |               |                |
| 14. Field Compressor Station Structures (327)              | \$139,734.00   | \$25,570.00    | \$0.00          | \$0.00          | \$0.00        | \$165,303.00   |
| 15. Field Measuring and Regulating Station Equipment (328) |                |                |                 |                 |               |                |
| 16. Other Structures (329)                                 |                |                |                 |                 |               |                |
| 17. Producing Gas Wells - Well Construction (330)          |                |                |                 |                 |               |                |
| 18. Producing Gas Wells - Well Equipment (331)             |                |                |                 |                 |               |                |
| 19. Field Lines (332)                                      | \$2,498,743.00 | \$195,172.00   | \$0.00          | \$0.00          | \$0.00        | \$2,693,915.00 |
| 20. Field Compressor Station Equipment (333)               | \$915,357.00   | \$102,083.00   | \$0.00          | \$0.00          | \$0.00        | \$1,017,440.00 |
| 21. Field Measuring and Regulating Station Equipment (334) | \$369,207.00   | \$0.00         | \$0.00          | \$0.00          | \$0.00        | \$369,207.00   |
| 22. Drilling and Cleaning Equipment (335)                  |                |                |                 |                 |               |                |

**4100 Delta Natural Gas Company, Inc. 01/01/2024 - 12/31/2024**

**Gas Plant in Service - Intangible and Production Plant (Ref Page: 204)**

|   | Bal Beg Yr (b) | Addition (c) | Retirements (d) | Adjustments (e) | Transfers (f) | Bal End Yr (g) |
|---|----------------|--------------|-----------------|-----------------|---------------|----------------|
| 23. Purification Equipment (336)  |                |              |                 |                 |               |                |
| 24. Other Equipment (337)   |                |              |                 |                 |               |                |
| 25. Unsuccessful Exploration and Development Costs (338)                        |                |              |                 |                 |               |                |
| 26. Asset Retirement Costs for Natural Gas Production and Gathering Plant (339) | \$10,790.00    | \$0.00       | \$0.00          | \$0.00          | \$0.00        | \$10,790.00    |
| 27. Total Production and Gathering Plant  | \$4,030,886.00 | \$322,825.00 | \$0.00          | \$0.00          | \$0.00        | \$4,353,710.00 |
| 28. PRODUCTS EXTRACTION PLANT   |                |              |                 |                 |               |                |
| 29. Land and Land Rights (340)  |                |              |                 |                 |               |                |
| 30. Structures and Improvements (341)   |                |              |                 |                 |               |                |
| 31. Extraction and Refining Equipment (342)                                     |                |              |                 |                 |               |                |
| 32. Pipe Lines (343)  |                |              |                 |                 |               |                |
| 33. Extracted Products Storage Equipment (344)                                  |                |              |                 |                 |               |                |
| 34. Compressor Equipment (345)  |                |              |                 |                 |               |                |
| 35. Gas Measuring and Regulating Equipment (346)                                |                |              |                 |                 |               |                |
| 36. Other Equipment (347)   |                |              |                 |                 |               |                |
| 37. Asset Retirement Costs for Products Extraction Plant (348)                  |                |              |                 |                 |               |                |
| 38. Total Products Extraction Plant   |                |              |                 |                 |               |                |
| 39. Total Natural Gas Production Plant (Lines 27 and 38)                        | \$4,030,886.00 | \$322,825.00 | \$0.00          | \$0.00          | \$0.00        | \$4,353,710.00 |
| 40. Manufactured Gas Production Plant   |                |              |                 |                 |               |                |

4100 Delta Natural Gas Company, Inc. 01/01/2024 - 12/31/2024

Gas Plant in Service - Intangible and Production Plant (Ref Page: 204)

|   | Bal Beg Yr (b) | Addition (c) | Retirements (d) | Adjustments (e) | Transfers (f) | Bal End Yr (g) |
|---|----------------|--------------|-----------------|-----------------|---------------|----------------|
| 41. Total Production Plant<br>(Lines 39 and 40) | \$4,030,886.00 | \$322,825.00 | \$0.00          | \$0.00          | \$0.00        | \$4,353,710.00 |



**4100 Delta Natural Gas Company, Inc. 01/01/2024 - 12/31/2024**

**Gas Plant in Service - Storage and Processing (Ref Page: 206)**

|  | Bal Beg Yr (b)  | Addition (c) | Retirements (d) | Adjustments (e) | Transfers (f) | Bal End Yr (g)  |
|--|-----------------|--------------|-----------------|-----------------|---------------|-----------------|
| NATURAL GAS STORAGE AND PROCESSING PLANT                       |                 |              |                 |                 |               |                 |
| Underground Storage Plant                                      |                 |              |                 |                 |               |                 |
| 44. Land (350.1)   | \$74,295.00     | \$0.00       | \$0.00          | \$0.00          | \$0.00        | \$74,295.00     |
| 45. Rights-of-Way (350.2 )                                     | \$186,821.00    | \$0.00       | \$0.00          | \$0.00          | \$0.00        | \$186,821.00    |
| 46. Structures and Improvements (351)                          | \$723,568.00    | \$0.00       | \$0.00          | \$0.00          | \$0.00        | \$723,568.00    |
| 47. Wells (352)  | \$8,260,316.00  | \$82,175.00  | \$0.00          | \$0.00          | \$0.00        | \$8,342,491.00  |
| 48. Storage Leaseholds and Rights (352.1)                      | \$860,396.00    | \$0.00       | \$0.00          | \$0.00          | \$0.00        | \$860,396.00    |
| 49. Reservoirs (352.2)   | \$1,759,385.00  | \$0.00       | \$0.00          | \$0.00          | \$0.00        | \$1,759,385.00  |
| 50. Non-recoverable Natural Gas (352.3)                        | \$294,307.00    | \$0.00       | \$0.00          | \$0.00          | \$0.00        | \$294,307.00    |
| 51. Lines (353)  | \$6,461,024.00  | \$236,124.00 | \$0.00          | \$0.00          | \$0.00        | \$6,697,148.00  |
| 52. Compressor Station Equipment (354)                         | \$4,929,629.00  | \$84,748.00  | \$0.00          | \$0.00          | \$0.00        | \$5,014,377.00  |
| 53. Measuring and Regulating Equipment (355)                   | \$1,167,368.00  | \$26,908.00  | \$0.00          | \$0.00          | \$0.00        | \$1,194,276.00  |
| 54. Purification Equipment (356)                               | \$6,556,180.00  | \$7,446.00   | \$0.00          | \$0.00          | \$0.00        | \$6,563,626.00  |
| 55. Other Equipment (357)                                      | \$109,795.00    | \$0.00       | \$0.00          | \$0.00          | \$0.00        | \$109,795.00    |
| 56. Asset Retirement Costs for Underground Storage Plant (358) | \$13,116.00     | \$0.00       | \$0.00          | \$0.00          | \$0.00        | \$13,116.00     |
| 57. Total Underground Storage Plant                            | \$31,396,200.00 | \$437,401.00 | \$0.00          | \$0.00          | \$0.00        | \$31,833,601.00 |
| Other Storage Plant  |                 |              |                 |                 |               |                 |
| 59. Land and Land Rights (360)                                 |                 |              |                 |                 |               |                 |
| 60. Structures and Improvements (361)                          |                 |              |                 |                 |               |                 |
| 61. Gas Holders (362)  |                 |              |                 |                 |               |                 |
| 62. Purification Equipment (363)                               |                 |              |                 |                 |               |                 |

**4100 Delta Natural Gas Company, Inc. 01/01/2024 - 12/31/2024**

**Gas Plant in Service - Storage and Processing (Ref Page: 206)**

|   | Bal Beg Yr (b) | Addition (c) | Retirements (d) | Adjustments (e) | Transfers (f) | Bal End Yr (g) |
|---|----------------|--------------|-----------------|-----------------|---------------|----------------|
| 63. Liquefaction Equipment (363.1)  |                |              |                 |                 |               |                |
| 64. Vaporizing Equipment (363.2)  |                |              |                 |                 |               |                |
| 65. Compressor Equipment (363.3)  |                |              |                 |                 |               |                |
| 66. Measuring and Regulating equipment (363.4)  |                |              |                 |                 |               |                |
| 67. Other Equipment (363.5)   |                |              |                 |                 |               |                |
| 68. Asset Retirement Costs for Other Storage Plant (363.6)  |                |              |                 |                 |               |                |
| 69. Total Other storage Plant   |                | \$0.00       | \$0.00          | \$0.00          | \$0.00        | \$0.00         |
| 70. Base Load Liquefied natural Gas Terminaling and Processing Plant                                    |                |              |                 |                 |               |                |
| 71. Land and Land Rights (364.1)  |                |              |                 |                 |               |                |
| 72. Structures and Improvements (364.2)   |                |              |                 |                 |               |                |
| 73. LNG Processing Terminal Equipments (364.3)  |                |              |                 |                 |               |                |
| 74. LNG Transportation Equipment (364.4)  |                |              |                 |                 |               |                |
| 75. Measuring and Regulating Equipment (364.5)  |                |              |                 |                 |               |                |
| 76. Compressor Station Equipment (364.6)  |                |              |                 |                 |               |                |
| 77. Communications Equipment (364.7)  |                |              |                 |                 |               |                |
| 78. Other Equipment (364.8)   |                |              |                 |                 |               |                |
| 79. Asset Retirement Costs for Base Load Liquefied Natual Gas Terminaliing and Processing Plant (364.9) |                |              |                 |                 |               |                |

4100 Delta Natural Gas Company, Inc. 01/01/2024 - 12/31/2024

Gas Plant in Service - Storage and Processing (Ref Page: 206)

|   | Bal Beg Yr (b)  | Addition (c) | Retirements (d) | Adjustments (e) | Transfers (f) | Bal End Yr (g)  |
|---|-----------------|--------------|-----------------|-----------------|---------------|-----------------|
| 80. Total Base Load<br>Liquefied Nat'l Gas,<br>Terminal and Processing<br>Plant |                 |              |                 |                 |               |                 |
| 76. Total Nat'l Gas<br>Storage and Processing<br>Plant (57,69,80)               | \$31,396,200.00 | \$437,401.00 | \$0.00          | \$0.00          | \$0.00        | \$31,833,601.00 |

**4100 Delta Natural Gas Company, Inc. 01/01/2024 - 12/31/2024**

**Gas Plant in Service - Transmission,Distribution and General (Ref Page: 206)**

|  | Bal Beg Yr (b)   | Addition (c)   | Retirements (d) | Adjustments (e) | Transfers (f) | Bal End Yr (g)   |
|--|------------------|----------------|-----------------|-----------------|---------------|------------------|
| <b>TRANSMISSION PLANT</b>  |                  |                |                 |                 |               |                  |
| 83. Land and Land Rights (365.1)                                 | \$425,056.00     | \$0.00         | \$0.00          | \$0.00          | \$0.00        | \$425,056.00     |
| 84. Rights-of-Way (365.2)  | \$1,250,617.00   | \$0.00         | \$0.00          | \$0.00          | \$0.00        | \$1,250,617.00   |
| 85. Structures and Improvements (366)                            | \$355,404.00     | \$0.00         | \$0.00          | \$0.00          | \$0.00        | \$355,404.00     |
| 86. Mains (367)  | \$51,798,207.00  | \$14,129.00    | \$0.00          | \$0.00          | \$0.00        | \$51,812,336.00  |
| 87. Compressor Station Equipment (368)                           | \$8,903,248.00   | \$0.00         | \$0.00          | \$0.00          | \$0.00        | \$8,903,248.00   |
| 88. Measuring and Regulating Sstation Equipment (369)            | \$4,615,664.00   | \$0.00         | \$0.00          | \$0.00          | \$0.00        | \$4,615,664.00   |
| 89. Communication Equipment (370)                                |                  |                |                 |                 |               |                  |
| 90. Other Equipment (371)  | \$391,134.00     | \$0.00         | \$0.00          | \$0.00          | \$0.00        | \$391,134.00     |
| 91. Asset Retirement Costs for Transmission Plant (372)          | \$37,068.00      | \$0.00         | \$0.00          | \$0.00          | \$0.00        | \$37,068.00      |
| 92. Total Transmission Plant                                     | \$67,776,398.00  | \$14,129.00    | \$0.00          | \$0.00          | \$0.00        | \$67,790,527.00  |
| <b>DISTRIBUTION PLANT ( )</b>                                    |                  |                |                 |                 |               |                  |
| 94. Land and Land Rights (374)                                   | \$358,954.00     | \$0.00         | \$0.00          | \$0.00          | \$0.00        | \$358,954.00     |
| 95. Structures and Improvements (375)                            | \$113,377.00     | \$0.00         | \$0.00          | \$0.00          | \$0.00        | \$113,377.00     |
| 96. Mains (376)  | \$115,209,055.00 | \$8,253,999.00 | \$0.00          | \$0.00          | \$0.00        | \$123,463,054.00 |
| 97. Compressor Station Equipment (377)                           |                  |                |                 |                 |               |                  |
| 98. Measuring and Regulating Station Equipment - General (378)   | \$2,977,862.00   | \$234,197.00   | (\$275.00)      | \$0.00          | \$0.00        | \$3,211,784.00   |
| 99. Measuring and Regulating Station Equipment - City Gate (379) | \$933,554.00     | \$0.00         | \$0.00          | \$0.00          | \$0.00        | \$933,554.00     |
| 100. Services (380)  | \$27,540,363.00  | \$1,706,426.00 | (\$177,045.00)  | \$0.00          | \$0.00        | \$29,069,745.00  |
| 101. Meters (381)  | \$12,250,272.00  | \$519,275.00   | (\$2,423.00)    | \$0.00          | \$0.00        | \$12,767,124.00  |

**4100 Delta Natural Gas Company, Inc. 01/01/2024 - 12/31/2024**

**Gas Plant in Service - Transmission, Distribution and General (Ref Page: 206)**

|  | Bal Beg Yr (b)   | Addition (c)    | Retirements (d) | Adjustments (e) | Transfers (f) | Bal End Yr (g)   |
|--|------------------|-----------------|-----------------|-----------------|---------------|------------------|
| 102. Meter Installations (382)                                   | \$5,682,323.00   | \$18,759.00     | \$0.00          | \$0.00          | \$0.00        | \$5,701,082.00   |
| 103. House Regulators (383)                                      | \$4,695,089.00   | \$0.00          | \$0.00          | \$0.00          | \$0.00        | \$4,695,089.00   |
| 104. House Regulator Installations (384)                         |                  |                 |                 |                 |               |                  |
| 105. Industrial Measuring and Regulating Station Equipment (385) | \$1,786,114.00   | \$0.00          | \$0.00          | \$0.00          | \$0.00        | \$1,786,114.00   |
| 106. Other Property on Customers Premises (386)                  |                  |                 |                 |                 |               |                  |
| 107. Other Equipment (387)                                       | \$27,914.00      | \$0.00          | \$0.00          | \$0.00          | \$0.00        | \$27,914.00      |
| 108. Asset Retirement Costs for Distribution Plant (388)         |                  |                 |                 |                 |               |                  |
| 109. Total Distribution Plant                                    | \$171,574,877.00 | \$10,732,656.00 | (\$179,743.00)  | \$0.00          | \$0.00        | \$182,127,791.00 |
| GENERAL PLANT  |                  |                 |                 |                 |               |                  |
| 111. Land and Land Rights (389)                                  | \$998,571.00     | \$0.00          | \$0.00          | \$0.00          | \$0.00        | \$998,571.00     |
| 112. Structures and Improvements (390)                           | \$7,599,811.00   | \$224,105.00    | \$0.00          | \$0.00          | \$0.00        | \$7,823,916.00   |
| 113. Office Furniture and Equipment (391)                        | \$7,936,986.00   | \$242,232.00    | (\$131,125.00)  | \$0.00          | \$0.00        | \$8,048,093.00   |
| 114. Transportation Equipment (392)                              | \$7,673,577.00   | \$1,030,876.00  | (\$289,215.00)  | \$0.00          | \$0.00        | \$8,415,237.00   |
| 115. Stores Equipment (393)                                      | \$36,011.00      | \$0.00          | \$0.00          | \$0.00          | \$0.00        | \$36,011.00      |
| 116. Tools, Shop and garage Equipment (394)                      | \$1,241,911.00   | \$29,323.00     | (\$17,440.00)   | \$0.00          | \$0.00        | \$1,253,794.00   |
| 117. Laboratory Equipment (395)                                  | \$175,502.00     | \$0.00          | \$0.00          | \$0.00          | \$0.00        | \$175,502.00     |
| 118. Power Operated Equipment (396)                              | \$6,356,054.00   | \$201,521.00    | \$0.00          | \$0.00          | \$0.00        | \$6,557,575.00   |
| 119. Communication Equipment (397)                               | \$197,015.00     | \$21,717.00     | (\$4,286.00)    | \$0.00          | \$0.00        | \$214,446.00     |
| 120. Miscellaneous equipment (398)                               | \$71,785.00      | \$0.00          | \$0.00          | \$0.00          | \$0.00        | \$71,785.00      |

**4100 Delta Natural Gas Company, Inc. 01/01/2024 - 12/31/2024**

**Gas Plant in Service - Transmission, Distribution and General (Ref Page: 206)**

|   | Bal Beg Yr (b)   | Addition (c)    | Retirements (d)  | Adjustments (e) | Transfers (f) | Bal End Yr (g)   |
|---|------------------|-----------------|------------------|-----------------|---------------|------------------|
| 121. Subtotal (Lines 104-113)                         | \$32,287,223.00  | \$1,749,774.00  | (\$442,066.00)   | \$0.00          | \$0.00        | \$33,594,930.00  |
| 122. Other Tangible Property (399)                    | \$265,540.00     | \$0.00          | \$0.00           | \$0.00          | \$0.00        | \$265,540.00     |
| 123. Asset Retirement Costs for General Plant (399.1) |                  |                 |                  |                 |               |                  |
| 124. Total General Plant (Lines 121, 122 and 123)     | \$32,552,763.00  | \$1,749,774.00  | (\$442,066.00)   | \$0.00          | \$0.00        | \$33,860,470.00  |
| 125. Total Accounts 101 and 106                       | \$314,450,280.00 | \$15,499,976.00 | (\$1,049,659.00) | \$0.00          | \$0.00        | \$328,900,597.00 |
| 126. Gas Plant Purchased                              |                  |                 |                  |                 |               |                  |
| 127. (Less) Gas Plant Sold                            |                  |                 |                  |                 |               |                  |
| 128. Experimental Gas Plant Unclassified              |                  |                 |                  |                 |               |                  |
| Total Gas Plant in Service (Lines 125-128)            | \$314,450,280.00 | \$15,499,976.00 | (\$1,049,659.00) | \$0.00          | \$0.00        | \$328,900,597.00 |

4100 Delta Natural Gas Company, Inc. 01/01/2024 - 12/31/2024

Gas Property and Capacity Leased From Others (Ref Page: 212)

| Name of Lessor (a) | * (b) | Description of Lease (c) | Lease Payments For Current Year |
|--------------------|-------|--------------------------|---------------------------------|
| Total              |       |                          |                                 |

4100 Delta Natural Gas Company, Inc. 01/01/2024 - 12/31/2024

Gas Plant Held for Future Use (Acct 105) (Ref Page: 214)

| Description | Date Orig. Included (b) | Date Exp. to Use (c) | Balance (d) |
|-------------|-------------------------|----------------------|-------------|
| TOTAL       |                         |                      |             |



**4100 Delta Natural Gas Company, Inc. 01/01/2024 - 12/31/2024**

**Construction Work in Progress - (Acct 107) (Ref Page: 216)**

| Project (a)                               | Construction WIP (b) | Est Add Cost    |
|---|----------------------|-----------------|
| 303 Misc Intangible Plant                 | \$377,991.00         | \$491,388.00    |
| 332 Field Lines                           | \$367,280.00         | \$477,464.00    |
| 352 Wells - Underground Storage Plant     | \$1,034,511.00       | \$1,344,864.00  |
| 353 Lines - Underground Storage Plant     | \$800,037.00         | \$1,040,047.00  |
| 354 Compressor Station Equipment          | \$1,976,698.00       | \$2,569,708.00  |
| 367 Mains - Transmission Plant            | \$3,467,667.00       | \$4,507,967.00  |
| 369 - Measuring and Regulating Equipment  | \$3,092,057.00       | \$4,019,576.00  |
| 3762 - Mains - Distribution               | \$6,489,889.00       | \$8,436,856.00  |
| 390 - General Structures and Improvements | \$162,654.00         | \$211,451.00    |
| 392 - Transportation Equipment            | \$374,505.00         | \$486,857.00    |
| 396 - Power Operated Equipment            | \$242,306.00         | \$314,998.00    |
| Other                                     | \$101,055.00         | \$131,371.00    |
| 0   | \$0.00               | \$0.00          |
| 0   | \$0.00               | \$0.00          |
| 0   | \$0.00               | \$0.00          |
| 0   | \$0.00               | \$0.00          |
| 0   | \$0.00               | \$0.00          |
| 0   | \$0.00               | \$0.00          |
| 0   | \$0.00               | \$0.00          |
| 0   | \$0.00               | \$0.00          |
| 0   | \$0.00               | \$0.00          |
| 0   | \$0.00               | \$0.00          |
| 0   | \$0.00               | \$0.00          |
| 0   | \$0.00               | \$0.00          |
| 0   | \$0.00               | \$0.00          |
| 0   | \$0.00               | \$0.00          |
| TOTAL                                     | \$18,486,650.00      | \$24,032,547.00 |

**4100 Delta Natural Gas Company, Inc. 01/01/2024 - 12/31/2024**

**General Description of Construction Overhead Procedure - Components of Formulat (Ref Page: 218)**

| Amount (b)   | Capitalization Ration (Percent) (c) | Cost Rate Percentage (d) |
|--|-------------------------------------|--------------------------|
| Please include all notes requested for construction overhead with the hard copy.   |                                     |                          |
| Uppercase Vars (S,D,P,C,W) fall under Amount (b) column                            |                                     |                          |
| Lowercase Vars (s,d,p,c) fall under Cost Rate Percentage (d) column                |                                     |                          |
| 1. Components of Formula (Derived from actual book balances and actual cost rates) |                                     |                          |
| Average Short-Term Debt (Var S)  |                                     |                          |
| Short-Term Interest (Var s)  |                                     |                          |
| Long Term Debt (Vars D and d)  |                                     |                          |
| Preferred Stock (Vars P and p)   |                                     |                          |
| Common Equity (Vars C and c)   |                                     |                          |
| Total Capitalization   |                                     |                          |
| Average Construction Work in Progress Balance (Var W)                              |                                     |                          |
| 2. Gross Rate for Borrowed Funds $s(S/W) + d[(D/(D+P+C))(1-(S/W))]$                |                                     |                          |
| 3. Rate for Other Funds $[1-(S/W)][p(P/D+P+C)] + c(C/(D+P+C))]$                    |                                     |                          |
| 4. Weighted Average Rate Actually Used for the Year:                               |                                     |                          |
| a. Rate for Borrowed Funds   |                                     |                          |
| b. Rate for Other Funds  |                                     |                          |

**4100 Delta Natural Gas Company, Inc. 01/01/2024 - 12/31/2024**

**Accumulated Provision for Depreciation of Gas Utility Plant (Acct 108) (Ref Page: 219)**

| Description   | Total (b)        | Gas Plant In Service (c) | Held for Future (d) | Leased (e) |
|---|------------------|--------------------------|---------------------|------------|
| <b>A. BALANCES AND CHANGES DURING YEAR</b>                                |                  |                          |                     |            |
| Balance beginning of Year   | \$141,003,024.00 | \$141,003,024.00         | \$0.00              | \$0.00     |
| Depreciation Provisions for Year, Charged to                              |                  |                          |                     |            |
| Depreciation Expense (403)  | \$10,813,604.00  | \$10,813,604.00          | \$0.00              | \$0.00     |
| Depreciation Expense for Asset Retirement Costs (403.1)                   |                  |                          |                     |            |
| Expense of Gas Plant Leased to Others (413)                               |                  |                          |                     |            |
| Transportation Expenses - Clearing  |                  |                          |                     |            |
| Other Clearing Accounts   |                  |                          |                     |            |
| Other Clearing (Specify)  |                  |                          |                     |            |
| Total Deprec. Prov. for Year  | \$10,813,604.00  | \$10,813,604.00          | \$0.00              | \$0.00     |
| Net Charges for Plant Retired   |                  |                          |                     |            |
| Book Cost of Plant Retired  | \$1,049,659.00   | \$1,049,659.00           | \$0.00              | \$0.00     |
| Cost of Removal   | \$537,856.00     | \$537,856.00             | \$0.00              | \$0.00     |
| Salvage (Credit)  |                  |                          |                     |            |
| Total Net Chrgs for Plant Ret   | \$1,587,515.00   | \$1,587,515.00           | \$0.00              | \$0.00     |
| Other Debit or Credit Items (Describe)                                    |                  |                          |                     |            |
| Asset Retirement Costs - Depr not Expensed                                | \$1,438.00       | \$1,438.00               | \$0.00              | \$0.00     |
| Balance at End of Year  | \$150,230,551.00 | \$150,230,551.00         | \$0.00              | \$0.00     |
| <b>B. BALANCES AT END OF YEAR ACCORDING TO FUNCTIONAL CLASSIFICATIONS</b> |                  |                          |                     |            |
| Productions - Manufactured Gas  |                  |                          |                     |            |
| Prodction of Gathering-Natural Gas  | \$3,192,631.00   | \$3,192,631.00           | \$0.00              | \$0.00     |
| Products Extraction - Natural Gas   |                  |                          |                     |            |
| Underground Gas Storage   | \$14,080,301.00  | \$14,080,301.00          | \$0.00              | \$0.00     |

**4100 Delta Natural Gas Company, Inc. 01/01/2024 - 12/31/2024**

**Accumulated Provision for Depreciation of Gas Utility Plant (Acct 108) (Ref Page: 219)**

| Description                                       | Total (b)        | Gas Plant In Service (c) | Held for Future (d) | Leased (e) |
|---|------------------|--------------------------|---------------------|------------|
| Other Storage Plant                               |                  |                          |                     |            |
| Base Load LNG Terminaling<br>and Processing Plant |                  |                          |                     |            |
| Transmission                                      | \$40,990,539.00  | \$40,990,539.00          | \$0.00              | \$0.00     |
| Distribution                                      | \$78,647,116.00  | \$78,647,116.00          | \$0.00              | \$0.00     |
| General   | \$13,319,964.00  | \$13,319,964.00          | \$0.00              | \$0.00     |
| Total   | \$150,230,551.00 | \$150,230,551.00         | \$0.00              | \$0.00     |

**4100 Delta Natural Gas Company, Inc. 01/01/2024 - 12/31/2024**

**Gas Stored Accounts (Lines 1-5) (Ref Page: 220)**

|                              | 117.1 (b)      | 117.2 (c) | 117.3 (d) | 117.4 (e) | 164.1 (f)      | 164.2 (g) | 164.3 (h) | Total (I) |
|------------------------------|----------------|-----------|-----------|-----------|----------------|-----------|-----------|-----------|
| Balance at Beginning of Year | \$4,208,069.00 | \$0.00    | \$0.00    | \$0.00    | \$1,774,389.00 | \$0.00    | \$0.00    | \$0.00    |
| Gas delivered to Storage     | \$0.00         | \$0.00    | \$0.00    | \$0.00    | \$1,330,387.00 | \$0.00    | \$0.00    | \$0.00    |
| Gas Withdrawn from Storage   | \$0.00         | \$0.00    | \$0.00    | \$0.00    | \$1,467,682.00 | \$0.00    | \$0.00    | \$0.00    |
| Other Debits and Credits     |                |           |           |           |                |           |           |           |
| Balance at End of Year       | \$4,208,069.00 | \$0.00    | \$0.00    | \$0.00    | \$1,637,941.00 | \$0.00    | \$0.00    | \$0.00    |

**4100 Delta Natural Gas Company, Inc. 01/01/2024 - 12/31/2024**

**Gas Stored Accounts (Lines 6-7) (Ref Page: 220)**

|                | 117.1 (b) | 117.2 (c) | 117.3 (d)      | 117.4 (e) | 164.1 (f)    | 164.2 (g) | 164.3 (h) | Total (I) |
|----------------|-----------|-----------|----------------|-----------|--------------|-----------|-----------|-----------|
| MCF            | \$0.00    | \$0.00    | \$2,200,000.00 | \$0.00    | \$738,382.00 | \$0.00    | \$0.00    | \$0.00    |
| Amount Per MCF | \$0.00    | \$0.00    | \$1.91         | \$0.00    | \$2.22       | \$0.00    | \$0.00    | \$0.00    |

4100 Delta Natural Gas Company, Inc. 01/01/2024 - 12/31/2024

Investments (123,124,136) (Ref Page: 222)

| Description of Investment (a)             | (b) | Book Cost at Beginning of | Purchases or Additions (d) | Sales of Other Dispositions |
|---|-----|---------------------------|----------------------------|-----------------------------|
| Investments in Associated Companies (123) |     |                           |                            |                             |
| (123)                                     |     |                           |                            |                             |
| Other Investments (124)                   |     |                           |                            |                             |
| (124)                                     |     |                           |                            |                             |
| Temporary Case Investments (136)          |     |                           |                            |                             |
| (136)                                     |     |                           |                            |                             |

4100 Delta Natural Gas Company, Inc. 01/01/2024 - 12/31/2024

Investments (123,124,136) (Ref Page: 222) (Part Two)

| Description of Investment (a)             | Principal Amt or No of | Book Cost End of Year (g) | Revenues for Year (h) | Gain or Loss (i) |
|---|------------------------|---------------------------|-----------------------|------------------|
| Investments in Associated Companies (123) |                        |                           |                       |                  |
| (123)                                     |                        |                           |                       |                  |
| Other Investments (124)                   |                        |                           |                       |                  |
| (124)                                     |                        |                           |                       |                  |
| Temporary Case Investments (136)          |                        |                           |                       |                  |
| (136)                                     |                        |                           |                       |                  |



4100 Delta Natural Gas Company, Inc. 01/01/2024 - 12/31/2024

Investments in Subsidiary Companies (123.1) (Ref Page: 224)

| Description | Date Acquired (b) | Date Maturity (c) | Investment Beg of Yr. (d) | Equity in Subsidiary (e) | Revenues (f) | Investment End Yr (g) | Invest Disposed of (h) |
|-------------|-------------------|-------------------|---------------------------|--------------------------|--------------|-----------------------|------------------------|
| TOTAL       |                   |                   |                           |                          |              |                       |                        |

4100 Delta Natural Gas Company, Inc. 01/01/2024 - 12/31/2024

Prepayments (Ref Page: 230)

| Balance at End of Year    |              |
|---------------------------|--------------|
| Prepaid Insurance         | \$18,796.00  |
| Prepaid Rents             | \$0.00       |
| Prepaid Taxes             | \$0.00       |
| Prepaid Interest          | \$55,258.00  |
| Miscellaneous Prepayments | \$41,135.00  |
| Total                     | \$115,189.00 |

4100 Delta Natural Gas Company, Inc. 01/01/2024 - 12/31/2024

Extraordinary Property Losses (182.1) (Ref Page: 230)

| Description | Balance Beg Yr (b) | Total Loss (b) | Losses During Yr | Acct (d) | Written Off (e) | Balance (f) |
|-------------|--------------------|----------------|------------------|----------|-----------------|-------------|
| TOTAL       |                    |                |                  |          |                 |             |

4100 Delta Natural Gas Company, Inc. 01/01/2024 - 12/31/2024

Unrecovered Plant and Regulatory Study costs (182.2) (Ref Page: 230)

| Description | Balance Beg Yr (b) | Total Loss (b) | Losses During Yr | Acct (d) | Written Off (e) | Balance (f) |
|-------------|--------------------|----------------|------------------|----------|-----------------|-------------|
| TOTAL       |                    |                |                  |          |                 |             |

**4100 Delta Natural Gas Company, Inc. 01/01/2024 - 12/31/2024**

**Other Regulatory Assets (Acct 182.3) (Ref Page: 232)**

| Description and Purpose | Bal Beg Yr (b) | Debits (c)     | Written Off Acct (d) | Written Off Amt (e) | Balance End Yr (f) |
|-------------------------|----------------|----------------|----------------------|---------------------|--------------------|
| Other                   | \$53,578.00    | \$12,877.00 0  |                      | \$66,475.00         | (\$10.00)          |
| Vacation                | \$439,868.00   | \$425,158.00 0 |                      | \$466,044.00        | \$398,982.00       |
| ARO                     | \$146,136.00   | \$13,232.00 0  |                      | \$0.00              | \$159,369.00       |
| N/A                     | \$0.00         | \$0.00 0       |                      | \$0.00              | \$0.00             |
| FAS 109                 | \$2,452.00     | \$0.00 0       |                      | \$2,452.00          | \$0.00             |
| Rate Case Expense       | \$315,780.00   | \$226,992.00 0 |                      | \$316,084.00        | \$226,688.00       |
| Loss Debt Expense       | \$1,191,957.00 | \$0.00 0       |                      | \$172,200.00        | \$1,019,757.00     |
| Debt Issue              | \$34,003.00    | \$403.00 0     |                      | \$6,981.00          | \$27,426.00        |
| Total                   | \$2,183,774.00 | \$678,662.00   |                      | \$1,030,236.00      | \$1,832,212.00     |

4100 Delta Natural Gas Company, Inc. 01/01/2024 - 12/31/2024

Miscellaneous Deferred Debits (Acct 186) (Ref Page: 233)

| Description (a)                     | Bal Beg Yr (b) | Debits (c)     | CR Acct (d) | CR Amt (e)     | Bal End Yr (c) |
|-------------------------------------|----------------|----------------|-------------|----------------|----------------|
| Retirement Work in Progress         | \$953,854.00   | \$829,169.00 0 |             | \$1,279,519.00 | \$503,504.00   |
| Preliminary Survey & Investigations | \$10,000.00    | \$0.00 0       |             | \$0.00         | \$10,000.00    |
| Other Deferred Charges              | \$109,867.00   | \$94,702.00 0  |             | \$34,028.00    | \$170,541.00   |
| Misc. Work in Progress              |                |                |             |                |                |
| Total                               | \$1,073,721.00 | \$923,871.00   |             | \$1,313,547.00 | \$684,045.00   |

**4100 Delta Natural Gas Company, Inc. 01/01/2024 - 12/31/2024**

**Accumulated Deferred Income Taxes (Acct 190) (Ref Page: 234)**

| Description             | Bal Beg Yr     | Amt 410.1 (c)    | Amt 411.1 (d) | Amt 410.2 (e) | Amt 411.2 (f) |
|-------------------------|----------------|------------------|---------------|---------------|---------------|
| Account 190             |                |                  |               |               |               |
| Electric                |                |                  |               |               |               |
| Gas                     | \$5,030,443.00 | (\$1,643,389.00) | \$0.00        | \$0.00        | \$0.00        |
| Other (Define)          |                |                  |               |               |               |
| Total                   | \$5,030,443.00 | (\$1,643,389.00) | \$0.00        | \$0.00        | \$0.00        |
| Other (Specify)         |                |                  |               |               |               |
| TOTAL Acct 190          | \$5,030,443.00 | (\$1,643,389.00) | \$0.00        | \$0.00        | \$0.00        |
| Classification of TOTAL |                |                  |               |               |               |
| Federal INcome TAX      | \$0.00         | (\$1,291,448.00) | \$0.00        | \$0.00        | \$0.00        |
| State Income Tax        | \$0.00         | (\$351,941.00)   | \$0.00        | \$0.00        | \$0.00        |
| Local Income Tax        |                |                  |               |               |               |

**4100 Delta Natural Gas Company, Inc. 01/01/2024 - 12/31/2024**

**Accumulated Deferred Income Taxes (Acct 190) (Ref Page: 234) (Part Two)**

| Description             | Debit Adj Acct (g) | Debit Amount (h) | Credit Acct (i) | Credit Amount (j) | Balance End Yr (k) |
|-------------------------|--------------------|------------------|-----------------|-------------------|--------------------|
| Account 190             |                    |                  |                 |                   |                    |
| Electric                |                    |                  |                 |                   |                    |
| Gas                     |                    | \$46,231.00      |                 | \$299,138.00      | \$4,777,537.00     |
| Other (Define)          |                    |                  |                 |                   |                    |
| Total                   |                    | \$46,231.00      |                 | \$299,138.00      | \$4,777,537.00     |
| Other (Specify)         |                    |                  |                 |                   |                    |
| TOTAL Acct 190          |                    | \$46,231.00      |                 | \$299,138.00      | \$4,777,537.00     |
| Classification of TOTAL |                    |                  |                 |                   |                    |
| Federal INcome TAx      |                    | \$0.00           |                 | \$0.00            | \$4,548,539.00     |
| State Income Tax        |                    | \$0.00           |                 | \$0.00            | \$228,998.00       |
| Local Income Tax        |                    |                  |                 |                   |                    |



4100 Delta Natural Gas Company, Inc. 01/01/2024 - 12/31/2024

Capital Stock (Accounts 201 and 204) (Ref Page: 250)

| Class, Series and Name of | Num Shares Auth (b) | Par or Stated Val (c) | Call Price (d) | Outstanding Shares (e) |
|---------------------------|---------------------|-----------------------|----------------|------------------------|
| Common Stock              |                     |                       |                |                        |
| Total Common Stock        |                     |                       |                |                        |
| Preferred Stock           |                     |                       |                |                        |
| Total Preferred Stock     |                     |                       |                |                        |
| TOTAL Capital Stock       | 0                   | \$0.00                | \$0.00         | \$0.00                 |
| Other                     |                     |                       |                |                        |

4100 Delta Natural Gas Company, Inc. 01/01/2024 - 12/31/2024

Capital Stock (Accounts 201 and 204) (Ref Page: 250) (Part Two)

| Class, Series and Name | Outstanding Amt (f) | Num Held Rqd 217 (g) | Cost Held Rqd 217 (h) | Num Held Sinking (i) | Num Held Amount (j) |
|------------------------|---------------------|----------------------|-----------------------|----------------------|---------------------|
| Common Stock           |                     |                      |                       |                      |                     |
| Total Common Stock     |                     |                      |                       |                      |                     |
| Preferred Stock        |                     |                      |                       |                      |                     |
| Total Preferred Stock  |                     |                      |                       |                      |                     |
| TOTAL Capital Stock    | \$0.00              | 0                    | \$0.00                | 0                    | \$0.00              |
| Other                  |                     |                      |                       |                      |                     |

4100 Delta Natural Gas Company, Inc. 01/01/2024 - 12/31/2024

Capital Stock Subscribed, Liability for Conversion Premium and Installments Received (Ref Page: 252)

| Description (a)                                    | * (b) | Shares (c) | Amount (d) |
|--|-------|------------|------------|
| Capital Stock Subscribed (202,205)                 |       |            |            |
|  |       |            |            |
| Total Capital Stock Subscribed                     |       |            |            |
| Stock Liability for Conversion (203,206)           |       |            |            |
|  |       |            |            |
| Total Stock Liability for Conversion               |       |            |            |
| Premium on Capital Stock (207)                     |       |            |            |
|  |       |            |            |
| Total Premium on Capital Stock (207)               |       |            |            |
| Installments Received on Capital Stock (212)       |       |            |            |
|  |       |            |            |
| Total Installments Received on Capital Stock (212) |       |            |            |

4100 Delta Natural Gas Company, Inc. 01/01/2024 - 12/31/2024

Other Paid-In Capital (208-211) (Ref Page: 253)

| Item (a)   | Amount (b)      |
|--|-----------------|
| (a) Donations Received from Stockholders (208)                       |                 |
| Total (208)  |                 |
| (b) Reduction in Par or Stated Value (209)                           |                 |
| Total (209)  |                 |
| (c) Gain or Resale or Cancellation of Reacquired Capital Stock (210) |                 |
| Total (210)  |                 |
| (d) Miscellaneous Paid-In Capital (211)                              |                 |
| Total (211)  | \$74,728,019.00 |
| Total Accts 208-211  | \$74,728,019.00 |

4100 Delta Natural Gas Company, Inc. 01/01/2024 - 12/31/2024

Discount on Capital Stock (Act 213) (Ref Page: 254)

| Class and Series (a) | Balance End Yr (b) |
|----------------------|--------------------|
| TOTAL                |                    |

4100 Delta Natural Gas Company, Inc. 01/01/2024 - 12/31/2024

Capital Stock Expense (Act 214) (Ref Page: 254)

| Class and Series (a) | Balance End Yr (b) |
|----------------------|--------------------|
| TOTAL                |                    |

**4100 Delta Natural Gas Company, Inc. 01/01/2024 - 12/31/2024**

**Long-Term Debt (221,222,223 and 224) (Ref Page: 256)**

| Class Series and Name (a)                   |                             | Nominal Date of Issue (b) | Date of Maturity (c) | Outstanding (d) | Interest Rate in % (e) |
|---|-----------------------------|---------------------------|----------------------|-----------------|------------------------|
| Acct 221 Bonds                              |                             |                           |                      |                 |                        |
| (221)                                       |                             |                           |                      |                 |                        |
| Total (221)                                 |                             |                           |                      |                 |                        |
| Acct 222 Reacquired Bonds                   |                             |                           |                      |                 |                        |
| (222)                                       |                             |                           |                      |                 |                        |
| Total (222)                                 |                             |                           |                      |                 |                        |
| Acct 223 Advances from Associated Companies |                             |                           |                      |                 |                        |
| (223)                                       | PNG Notes (Delta 2017)      | 11/28/2017                | 12/20/2031           | \$37,000,000.00 | 4.2600                 |
| (223)                                       | PNG Notes (Peoples KY 2014) | 12/31/2021                | 4/15/2030            | \$6,818,182.00  | 2.7040                 |
| (223)                                       | PNG Notes (Delta 2022)      | 12/31/2021                | 4/15/2050            | \$8,181,818.00  | 3.3510                 |
| (223)                                       | PNG Notes (Delta 2022)      | 12/19/2021                | 12/19/2025           | \$0.00          | 2.4300                 |
| Total (223)                                 |                             |                           |                      | \$52,000,000.00 |                        |
| Acct 224 Other Long Term Debt               |                             |                           |                      |                 |                        |
| (224)                                       |                             |                           |                      |                 |                        |
| Total (224)                                 |                             |                           |                      |                 |                        |

**4100 Delta Natural Gas Company, Inc. 01/01/2024 - 12/31/2024**

**Long-Term Debt (221,222,223 and 224) (Ref Page: 256) (Part Two)**

| Class Series and Name (a)                   |                             | Interest Amount (f) | Held - Reaquired Bonds | Held - Sinking and Other | Redemption Price Per \$100 |
|---|-----------------------------|---------------------|------------------------|--------------------------|----------------------------|
| Acct 221 Bonds                              |                             |                     |                        |                          |                            |
| (221)                                       |                             |                     |                        |                          |                            |
| Total (221)                                 |                             |                     |                        |                          |                            |
| Acct 222 Reacquired Bonds                   |                             |                     |                        |                          |                            |
| (222)                                       |                             |                     |                        |                          |                            |
| Total (222)                                 |                             |                     |                        |                          |                            |
| Acct 223 Advances from Associated Companies |                             |                     |                        |                          |                            |
| (223)                                       | PNG Notes (Delta 2017)      | \$45,381.00         | \$0.00                 | \$0.00                   | \$0.00                     |
| (223)                                       | PNG Notes (Peoples KY 2014) | \$625,286.00        | \$0.00                 | \$0.00                   | \$0.00                     |
| (223)                                       | PNG Notes (Delta 2022)      | \$750,344.00        | \$0.00                 | \$0.00                   | \$0.00                     |
| (223)                                       | PNG Notes (Delta 2022)      | \$0.00              | \$0.00                 | \$0.00                   | \$0.00                     |
| Total (223)                                 |                             | \$1,421,011.00      | \$0.00                 | \$0.00                   | \$0.00                     |
| Acct 224 Other Long Term Debt               |                             |                     |                        |                          |                            |
| (224)                                       |                             |                     |                        |                          |                            |
| Total (224)                                 |                             |                     |                        |                          |                            |



4100 Delta Natural Gas Company, Inc. 01/01/2024 - 12/31/2024

Unamortized Debt Expense (181,225,226) (Ref Page: 258)

| Designation of Long-Term | Principal Amount of Debt | Total Expense Premium or | Amortization Period From (d) | Amortization Period To (e) |
|--------------------------|--------------------------|--------------------------|------------------------------|----------------------------|
| Acct 181                 |                          |                          |                              |                            |
| (181)                    | \$0.00                   | \$0.00                   |                              |                            |
| Total (181)              | \$0.00                   | \$0.00                   |                              |                            |
| Acct 225                 |                          |                          |                              |                            |
| (225)                    | \$0.00                   | \$0.00                   |                              |                            |
| Total (225)              | \$0.00                   | \$0.00                   |                              |                            |
| Acct 226                 |                          |                          |                              |                            |
| (226)                    |                          |                          |                              |                            |
| Total (226)              |                          |                          |                              |                            |

4100 Delta Natural Gas Company, Inc. 01/01/2024 - 12/31/2024

Unamortized Debt Expense (181,225,226) (Ref Page: 258) (Part Two)

| Designation of Long-Term | Beginning of Year (f) | Debits (g) | Credits (h) | Balance End of Year (i) |
|--------------------------|-----------------------|------------|-------------|-------------------------|
| Acct 181                 |                       |            |             |                         |
| (181)                    | \$124,288.00          | \$0.00     | \$16,257.00 | \$108,031.00            |
| Total (181)              | \$124,288.00          | \$0.00     | \$16,257.00 | \$108,031.00            |
| Acct 225                 |                       |            |             |                         |
| (225)                    | (\$8,844.00)          | \$7,370.00 | \$0.00      | (\$1,474.00)            |
| Total (225)              |                       | \$7,370.00 | \$0.00      | (\$1,474.00)            |
| Acct 226                 |                       |            |             |                         |
| (226)                    |                       |            |             |                         |
| Total (226)              | \$0.00                |            |             |                         |

4100 Delta Natural Gas Company, Inc. 01/01/2024 - 12/31/2024

Unamortized Loss and Gain on Reqccquired Debt (189,257) (Ref Page: 260)

| Designation of Long- | Date Reacquired (b) | Principle of Debt | Net Gain or Loss (d) | Balance Beginning of | Balance End of Year (f) |
|----------------------|---------------------|-------------------|----------------------|----------------------|-------------------------|
| Acct 189             |                     |                   |                      |                      |                         |
| (189)                |                     |                   |                      |                      |                         |
| Total (189)          |                     |                   |                      |                      |                         |
| Acct 257             |                     |                   |                      |                      |                         |
| (257)                |                     |                   |                      |                      |                         |
| Total (257)          |                     |                   |                      |                      |                         |

**4100 Delta Natural Gas Company, Inc. 01/01/2024 - 12/31/2024**

**Reconciliation of Reported Net Income with Taxable Income for Federal Income Taxes (Ref Page: 261)**

| Details (a)  |  | Amount (b)      |
|--|--|-----------------|
| Net Income for the Year                              |  | \$5,915,940.00  |
| Reconciling Items for the Year                       |  |                 |
| Taxable Income Not Reported on Books                 |  |                 |
| Employee Plans                                       |  | (\$299,114.00)  |
| Bad Debt Provision                                   |  | (\$58,501.00)   |
| Non-Deductible Income Taxes                          |  | \$758,225.00    |
| Deductions Recorded on Books Not Deducted For Return |  |                 |
| Deferred Gas Cost                                    |  | \$1,218,818.00  |
| Tax Depreciation                                     |  | \$2,534,842.00  |
| Debt Expense Amortization                            |  | \$172,200.00    |
| Prepayments & Other                                  |  | \$56,896.00     |
| Income Recorded on Books Not Included in Return      |  |                 |
| Deductions on Return Not Charged Against Book Income |  |                 |
| Federal Tax Net Income                               |  | \$11,431,133.00 |
| Show Computation of Tax                              |  |                 |

**4100 Delta Natural Gas Company, Inc. 01/01/2024 - 12/31/2024**

**Taxes Accrued, Prepaid and Charged During Year (Ref Page: 262)**

| Kind of Instruction (a)                     | Bal Beg Yr Taxes Accr (b) | Bal Beg Yr Prepaid Taxes (c) | Taxes Chrg (d) |
|---|---------------------------|------------------------------|----------------|
| N/A   | \$0.00                    | \$0.00                       | \$0.00         |
| Accrued Franchise Tax                       | \$129,228.00              | \$0.00                       | \$0.00         |
| Accrued Property Taxes                      | \$3,262,925.00            | \$0.00                       | \$0.00         |
| Accrued Use Taxes-State                     | \$0.00                    | \$0.00                       | \$0.00         |
| Accrued Federal Income Tax-Current Year     | \$2,127,918.00            | \$0.00                       | \$0.00         |
| Accrued State Income Tax-Other-Current Year | \$484,508.00              | \$0.00                       | \$0.00         |
| Accrued State Business & Occupation Tax     | \$130,276.00              | \$0.00                       | \$0.00         |
| Total                                       | \$6,134,855.00            | \$0.00                       | \$0.00         |

**4100 Delta Natural Gas Company, Inc. 01/01/2024 - 12/31/2024**

**Taxes Accrued, Prepaid and Charged During Year (Ref Page: 262) (Part Two)**

| Kind of Instruction (a)                         | Taxes Paid (e) | Adj (f)             | Bal Accr - 236 (g)    | Bal Prepaid - 165 (h) |
|---|----------------|---------------------|-----------------------|-----------------------|
| N/A   | \$0.00         | \$0.00              | \$0.00                | \$0.00                |
| Accrued Franchise Tax                           | \$0.00         | (\$24,466.00)       | \$153,694.00          | \$0.00                |
| Accrued Property Taxes                          | \$0.00         | \$908.00            | \$3,262,018.00        | \$0.00                |
| Accrued Use Taxes-State                         | \$0.00         | \$919,554.00        | (\$919,554.00)        | \$0.00                |
| Accrued Federal Income Tax-<br>Current Year     | \$0.00         | (\$244,275.00)      | \$2,372,194.00        | \$0.00                |
| Accrued State Income Tax-<br>Other-Current Year | \$0.00         | (\$541,037.00)      | \$1,025,546.00        | \$0.00                |
| Accrued State Business &<br>Occupation Tax      | \$0.00         | \$22,556.00         | \$107,719.00          | \$0.00                |
| <b>Total</b>                                    | <b>\$0.00</b>  | <b>\$133,240.00</b> | <b>\$6,001,617.00</b> | <b>\$0.00</b>         |

**4100 Delta Natural Gas Company, Inc. 01/01/2024 - 12/31/2024**

**Taxes Accr, Prepd and Charged - Distribution of Taxes (Ref Page: 262)**

| Kind of Instruction (a)    | Electric (408.1, 409.1) (i) | Gas (408.1, 409.1) (j) | Other (408.1,409.1) (k) | Other Inc and Ded (l) |
|----------------------------|-----------------------------|------------------------|-------------------------|-----------------------|
| Property Taxes             | \$0.00                      | \$2,358,443.00         | \$0.00                  | \$0.00                |
| Franchise Taxes            | \$0.00                      | (\$92,099.00)          | \$0.00                  | \$0.00                |
| CCE Payroll Taxes          | \$0.00                      | \$661,351.00           | \$0.00                  | \$0.00                |
| Other Misc. Taxes          | \$0.00                      | (\$1,683.00)           | \$0.00                  | \$0.00                |
| Federal Income Tax Expense | \$0.00                      | \$2,401,614.00         | \$0.00                  | \$0.00                |
| State Income Tax Expense   | \$0.00                      | \$541,037.00           | \$0.00                  | \$0.00                |
| Total                      | \$0.00                      | \$5,868,663.00         | \$0.00                  | \$0.00                |

**4100 Delta Natural Gas Company, Inc. 01/01/2024 - 12/31/2024**

**Taxes Accr, Prepd and Charged - Distribution of Taxes (Ref Page: 262) (Part Two)**

| Kind of Instruction (a)    | Ext Items (409.3) (m) | Other Opn Income (n) | Adj to Ret. Earnings (439) | Other (p)     |
|----------------------------|-----------------------|----------------------|----------------------------|---------------|
| Property Taxes             | \$0.00                | \$0.00               | \$0.00                     | \$0.00        |
| Franchise Taxes            | \$0.00                | \$0.00               | \$0.00                     | \$0.00        |
| CCE Payroll Taxes          | \$0.00                | \$0.00               | \$0.00                     | \$0.00        |
| Other Misc. Taxes          | \$0.00                | \$0.00               | \$0.00                     | \$0.00        |
| Federal Income Tax Expense | \$0.00                | \$0.00               | \$0.00                     | \$0.00        |
| State Income Tax Expense   | \$0.00                | \$0.00               | \$0.00                     | \$0.00        |
| <b>Total</b>               | <b>\$0.00</b>         | <b>\$0.00</b>        | <b>\$0.00</b>              | <b>\$0.00</b> |



4100 Delta Natural Gas Company, Inc. 01/01/2024 - 12/31/2024

Miscellaneous Current and Accrued Liabilities (242) (Ref Page: 268)

| Item (a)   | Balance End Yr (b) |
|--|--------------------|
| Centralized Appropriations                       | \$26,110.00        |
| OPEB ME Benefit Oblig FAS 158-Current            | \$5,404.00         |
| Misc C&A Liabilities - Marketing Assistance Prog | \$246,197.00       |
| Exchange Gas Payable-Affil-1800-Delgasco         | \$117,918.00       |
| Pooling & BBA Gas Imbalance Payable              | \$302,131.00       |
| Deferred Compensation                            | \$1,381,231.00     |
| Misc C&A Liabilities                             | \$454,503.00       |
| Audit Fees                                       | \$39,141.00        |
| TOTAL  | \$2,572,635.00     |

4100 Delta Natural Gas Company, Inc. 01/01/2024 - 12/31/2024

Other Deferred Credits (253) (Ref Page: 269)

| Description (a)        | Balance Beg Yr (b) | Debits Acct (c) | Debit Amt (d) | Credits (e)  | Balance End Yr (f) |
|------------------------|--------------------|-----------------|---------------|--------------|--------------------|
| Other Deferred Credits | \$254,644.00       | 0               | \$30.00       | \$113,117.00 | \$367,730.00       |
| TOTAL                  | \$254,644.00       |                 | \$30.00       | \$113,117.00 | \$367,730.00       |

**4100 Delta Natural Gas Company, Inc. 01/01/2024 - 12/31/2024**

**Accumulated Deferred Income Taxes - Other Property (282) (Ref Page: 274)**

| Acct (a)                | Balance Beg Yr (b) | Amt Acct 410.1 (c) | Amt Acct 411.1 (d) | Amt Acct 410.2 (e) | Amt Acct 411.2 (f) |
|-------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
| Account 282             |                    |                    |                    |                    |                    |
| Electric                |                    |                    |                    |                    |                    |
| Gas                     | \$29,786,073.00    | (\$1,643,389.00)   | \$0.00             | \$0.00             | \$0.00             |
| Other (Define)          |                    |                    |                    |                    |                    |
|                         |                    |                    |                    |                    |                    |
| Total                   | \$29,786,073.00    | (\$1,643,389.00)   | \$0.00             | \$0.00             | \$0.00             |
| Other (specify)         |                    |                    |                    |                    |                    |
|                         |                    |                    |                    |                    |                    |
| TOTAL Acct 282          | \$29,786,073.00    | (\$1,643,389.00)   | \$0.00             | \$0.00             | \$0.00             |
| Classification of Total |                    |                    |                    |                    |                    |
| Federal Income Tax      | \$24,230,071.00    | (\$1,291,448.00)   | \$0.00             | \$0.00             | \$0.00             |
| State Income Tax        | \$5,556,003.00     | (\$351,941.00)     | \$0.00             | \$0.00             | \$0.00             |
| Local Income tax        |                    |                    |                    |                    |                    |

**4100 Delta Natural Gas Company, Inc. 01/01/2024 - 12/31/2024**

**Accumulated Deferred Income Taxes - Other Property (282) (Ref Page: 274) (Part Two)**

| Acct (a)                | Debit Adj Acct (g) | Debit Adj Amt (h) | Credit Adj. Acct (i) | Credit Adj. Amt (j) | Balance End Yr  |
|-------------------------|--------------------|-------------------|----------------------|---------------------|-----------------|
| Account 282             |                    |                   |                      |                     |                 |
| Electric                |                    |                   |                      |                     |                 |
| Gas                     |                    | \$813,802.00      |                      | \$217,721.00        | \$28,044,508.00 |
| Other (Define)          |                    |                   |                      |                     |                 |
| Total                   |                    | \$813,802.00      |                      | \$217,721.00        | \$28,044,508.00 |
| Other (specify)         |                    |                   |                      |                     |                 |
| TOTAL Acct 282          |                    | \$813,802.00      |                      | \$217,721.00        | \$28,044,508.00 |
| Classification of Total |                    |                   |                      |                     |                 |
| Federal Income Tax      |                    | \$0.00            |                      | \$0.00              | \$0.00          |
| State Income Tax        |                    | \$0.00            |                      | \$0.00              | \$0.00          |
| Local Income tax        |                    |                   |                      |                     |                 |

4100 Delta Natural Gas Company, Inc. 01/01/2024 - 12/31/2024

Accumulated Deferred Income Taxes - Other (283) (Ref Page: 276)

| Acct (a)                | Balance Beg Yr (b) | Amt Acct 410.1 (c) | Amt Acct 411.1 (d) | Amt Acct 410.2 (e) | Amt Acct 411.2 (f) |
|-------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
| Account 283             |                    |                    |                    |                    |                    |
| Electric                |                    |                    |                    |                    |                    |
| Gas                     | \$0.00             | \$1,643,389.00     | \$0.00             | \$0.00             | \$0.00             |
| Other                   |                    |                    |                    |                    |                    |
| Total                   | \$0.00             | \$1,643,389.00     | \$0.00             | \$0.00             | \$0.00             |
| Other (Specify)         |                    |                    |                    |                    |                    |
| TOTAL (Acct 283)        | \$0.00             | \$1,643,389.00     | \$0.00             | \$0.00             | \$0.00             |
| Classification of Total |                    |                    |                    |                    |                    |
| Federal Income Tax      | \$0.00             | \$1,291,448.00     | \$0.00             | \$0.00             | \$0.00             |
| State Income Tax        | \$0.00             | \$351,941.00       | \$0.00             | \$0.00             | \$0.00             |
| Local Income tax        |                    |                    |                    |                    |                    |

4100 Delta Natural Gas Company, Inc. 01/01/2024 - 12/31/2024

Accumulated Deferred Income Taxes - Other (283) (Ref Page: 276) (Part Two)

| Acct (a)                | Debit Adj Acct (g) | Debit Adj Amt (h) | Credit Adj. Acct (i) | Credit Adj. Amt (j) | Balance End Yr |
|-------------------------|--------------------|-------------------|----------------------|---------------------|----------------|
| Account 283             |                    |                   |                      |                     |                |
| Electric                |                    |                   |                      |                     |                |
| Gas                     |                    | \$0.00            |                      | \$0.00              | \$0.00         |
| Other                   |                    |                   |                      |                     |                |
|                         |                    |                   |                      |                     |                |
| Total                   |                    | \$0.00            |                      | \$0.00              | \$0.00         |
| Other (Specify)         |                    |                   |                      |                     |                |
|                         |                    |                   |                      |                     |                |
| TOTAL (Acct 283)        |                    | \$0.00            |                      | \$0.00              | \$0.00         |
| Classification of Total |                    |                   |                      |                     |                |
| Federal Income Tax      |                    | \$0.00            |                      | \$0.00              | \$0.00         |
| State Income Tax        |                    | \$0.00            |                      | \$0.00              | \$0.00         |
| Local Income tax        |                    |                   |                      |                     |                |

**4100 Delta Natural Gas Company, Inc. 01/01/2024 - 12/31/2024**

**Other Regulatory Liabilities (Acct 254) (Ref Page: 278)**

| Description and Purpose     | Bal Beg Yr (b)    | Debit Acct Credited (c) | Debits Amount (d) | Credits (e)  | Balance End Yr (f) |
|-----------------------------|-------------------|-------------------------|-------------------|--------------|--------------------|
| Reg Liability 2005 KY Rate  | \$207,995.00 0    |                         | \$0.00            | \$0.00       | \$207,995.00       |
| Reg Liability 2018 Fed Rate | \$14,354,359.00 0 |                         | \$0.00            | \$725,965.00 | \$13,628,394.00    |
| Reg Liability 2018 Fed Rate | \$561,365.00 0    |                         | \$0.00            | \$241,343.00 | \$320,022.00       |
| N/A                         | \$0.00 0          |                         | \$0.00            | \$0.00       | \$0.00             |
| Reg Liability CIS Riders    | \$181,776.00 0    |                         | \$0.00            | \$30,250.00  | \$151,526.00       |
| Total                       | \$15,305,495.00   |                         | \$0.00            | \$997,558.00 | \$14,307,937.00    |

**4100 Delta Natural Gas Company, Inc. 01/01/2024 - 12/31/2024**

**Gas Operating Revenues (Ref Page: 301)**

|  | Rev for Transistion Current | Rev for Transistion Prev Yr | GRI and ACA Current Yr (d) | GRI and ACA Prev Yr (e) | other Current Yr (f) |
|--|-----------------------------|-----------------------------|----------------------------|-------------------------|----------------------|
| Sales (480-484)  | \$0.00                      | \$0.00                      | \$0.00                     | \$0.00                  | \$0.00               |
| Intracompany Transfers (485)   |                             |                             |                            |                         |                      |
| Forfeited Discounts (487)  | \$0.00                      | \$0.00                      | \$0.00                     | \$0.00                  | \$0.00               |
| Miscellaneous Service Revenues (488)   | \$0.00                      | \$0.00                      | \$0.00                     | \$0.00                  | \$0.00               |
| Revenues from Transportaion of Gas of Others Through Gathering Facilities (489.1)    |                             |                             |                            |                         |                      |
| Revenues from Transportaion of Gas of Others Through Transmission Facilities (489.2) |                             | \$0.00                      |                            | \$0.00                  |                      |
| Revenues from Transportaion of Gas of Others Through Distribution Facilities (489.3) | \$0.00                      | \$0.00                      | \$0.00                     | \$0.00                  | \$0.00               |
| Sales of Prod. Ext. from Natural Gas (490)   | \$0.00                      | \$0.00                      | \$0.00                     | \$0.00                  | \$0.00               |
| Revenues from Natural Gas Proc. by Others (491)                                      |                             |                             |                            |                         |                      |
| Incidental gasoline and Oil Sales (492)  |                             |                             |                            |                         |                      |
| Rent from Gas Property (493)   |                             |                             |                            |                         |                      |
| Interdepartmental Rents (494)  |                             |                             |                            |                         |                      |
| Other Gas Revenues (495)   |                             |                             |                            |                         |                      |
| Subtotal   | \$0.00                      | \$0.00                      | \$0.00                     | \$0.00                  | \$0.00               |
| (Less) Provision for Rate Refunds (496)  | \$0.00                      | \$0.00                      | \$0.00                     | \$0.00                  | \$0.00               |
| Total  | \$0.00                      | \$0.00                      | \$0.00                     | \$0.00                  | \$0.00               |



**4100 Delta Natural Gas Company, Inc. 01/01/2024 - 12/31/2024**

**Gas Operating Revenues (Ref Page: 301) (Part Two)**

|  | Rev for Transistion | Other Prev Yr (g) | Total Current Yr (h) | Total Prev Yr (i) | MCF Current Yr (h) | MCF Prev Yr (i) |
|--|---------------------|-------------------|----------------------|-------------------|--------------------|-----------------|
| Sales (480-484)  | \$0.00              | \$0.00            | \$46,706,469.00      | \$50,175,531.00   | 2,973,582          | 2,265,484       |
| Intracompany Transfers (485)   |                     |                   |                      |                   |                    |                 |
| Forfeited Discounts (487)  | \$0.00              | \$0.00            | \$20,366.00          | \$17,424.00       | 0                  | 0               |
| Miscellaneous Service Revenues (488)   | \$0.00              | \$0.00            | \$33,311.00          | \$29,679.00       | 0                  | 0               |
| Revenues from Transportaion of Gas of Others Through Gathering Facilities (489.1)    |                     |                   |                      |                   |                    |                 |
| Revenues from Transportaion of Gas of Others Through Transmission Facilities (489.2) |                     | \$0.00            |                      | \$0.00            |                    | 0               |
| Revenues from Transportaion of Gas of Others Through Distribution Facilities (489.3) | \$0.00              | \$0.00            | \$8,963,543.00       | \$9,111,735.00    | 13,381,705         | 15,327,721      |
| Sales of Prod. Ext. from Natural Gas (490)   | \$0.00              | \$0.00            | \$528,925.00         | \$335,553.00      | 0                  | 0               |
| Revenues from Natural Gas Proc. by Others (491)                                      |                     |                   |                      |                   |                    |                 |
| Incidental gasoline and Oil Sales (492)  |                     |                   |                      |                   |                    |                 |
| Rent from Gas Property (493)   |                     |                   |                      |                   |                    |                 |
| Interdepartmental Rents (494)  |                     |                   |                      |                   |                    |                 |
| Other Gas Revenues (495)   |                     |                   |                      |                   |                    |                 |
| Subtotal   | \$0.00              | \$0.00            | \$56,252,614.00      | \$59,669,922.00   | 16,355,287         | 17,593,205      |
| (Less) Provision for Rate Refunds (496)  | \$0.00              | \$0.00            | \$30.00              | (\$567.00)        | 0                  | 0               |
| Total  | \$0.00              | \$0.00            | \$56,252,584.00      | \$59,670,489.00   | 16,355,287         | 17,593,205      |

4100 Delta Natural Gas Company, Inc. 01/01/2024 - 12/31/2024

Rev From Transportation of Gas through Gathering Facilities (489.1) (Ref Page: 302)

| Rate Schedule and Zone | Rev for Transition Costs | Rev for Transition Costs | Rev for GRI and ACA | Rev for GRI and ACA | Other Rev | Current (f) |
|------------------------|--------------------------|--------------------------|---------------------|---------------------|-----------|-------------|
|                        |                          |                          |                     |                     |           |             |

4100 Delta Natural Gas Company, Inc. 01/01/2024 - 12/31/2024

Rev From Transportation of Gas through Gathering Facilities (489.1) (Ref Page: 302) (Part Two)

| Rate Schedule and Zone | Other Rev | Previous (g) | Total Operating Rev | Total Operating Rev | MCF | Current (j) | MCF | Previous (k) |
|------------------------|-----------|--------------|---------------------|---------------------|-----|-------------|-----|--------------|
|------------------------|-----------|--------------|---------------------|---------------------|-----|-------------|-----|--------------|

|  |  |  |  |  |  |  |  |  |
|--|--|--|--|--|--|--|--|--|
|  |  |  |  |  |  |  |  |  |
|--|--|--|--|--|--|--|--|--|

4100 Delta Natural Gas Company, Inc. 01/01/2024 - 12/31/2024

Rev From Transportation of Gas through Transmission Facilities (489.2) (Ref Page: 304)

| Rate Schedule and Zone | Rev for Transition Costs | Rev for Transition Costs | Rev for GRI and ACA | Rev for GRI and ACA | Other Rev | Current (f) |
|------------------------|--------------------------|--------------------------|---------------------|---------------------|-----------|-------------|
|                        |                          |                          |                     |                     |           |             |

4100 Delta Natural Gas Company, Inc. 01/01/2024 - 12/31/2024

Rev From Transportation of Gas through Transmission Facilities (489.2) (Ref Page: 304) (Part Two)

| Rate Schedule and Zone | Other Rev | Previous (g) | Total Operating Rev | Total Operating Rev | MCF | Current (j) | MCF | Previous (k) |
|------------------------|-----------|--------------|---------------------|---------------------|-----|-------------|-----|--------------|
|                        |           |              |                     |                     |     |             |     |              |

4100 Delta Natural Gas Company, Inc. 01/01/2024 - 12/31/2024

Rev From Storing Gas of Others (489.4) (Ref Page: 306)

| Rate Schedule and Zone | Rev for Transition Costs | Rev for Transition Costs | Rev for GRI and ACA | Rev for GRI and ACA | Other Rev | Current (f) |
|------------------------|--------------------------|--------------------------|---------------------|---------------------|-----------|-------------|
|------------------------|--------------------------|--------------------------|---------------------|---------------------|-----------|-------------|

|  |  |  |  |  |  |  |
|--|--|--|--|--|--|--|
|  |  |  |  |  |  |  |
|--|--|--|--|--|--|--|

4100 Delta Natural Gas Company, Inc. 01/01/2024 - 12/31/2024

Rev From Storing Gas of Others (489.4) (Ref Page: 306) (Part Two)

| Rate Schedule and Zone | Other Rev | Previous (g) | Total Operating Rev | Total Operating Rev | MCF | Current (j) | MCF | Previous (k) |
|------------------------|-----------|--------------|---------------------|---------------------|-----|-------------|-----|--------------|
|                        |           |              |                     |                     |     |             |     |              |

4100 Delta Natural Gas Company, Inc. 01/01/2024 - 12/31/2024

Other Gas Revenues (495) (Ref Page: 308)

| Description of Transaction | Revenues in Dollars |
|----------------------------|---------------------|
|                            |                     |
|                            |                     |



**4100 Delta Natural Gas Company, Inc. 01/01/2024 - 12/31/2024**  
**Gas Operation and Maintenance - 1. Production (Ref Page: 317)**

|   | Amt for Current Yr (b) | Amt for Prev Yr (c) |
|---|------------------------|---------------------|
| 1. PRODUCTION EXPENSES  |                        |                     |
| A. Manufactured Gas Production  |                        |                     |
| Manufactured Gas Production   |                        |                     |
| B. Natural Gas Production   |                        |                     |
| B1. Natural Gas Produciton and Gathering                              |                        |                     |
| Operation   |                        |                     |
| Operation Supervision and Engineering (750)                           |                        |                     |
| Production Maps and Records (751)                                     |                        |                     |
| Gas Well Expenses (752)   |                        |                     |
| Field Lines Expenses (753)  | \$21,084.00            | \$37,286.00         |
| Field compressor Station Expenses (754)                               | \$191,141.00           | \$160,359.00        |
| Field Compressor Station Fuel and Power (755)                         |                        |                     |
| Field Measuring and Regulating Station Expenses (756)                 |                        |                     |
| Purification Expenses (757)   |                        |                     |
| Gas Well Royalties (758)  |                        |                     |
| Other Expenses (759)  |                        |                     |
| Rents (760)   |                        |                     |
| 18. Total Operation   | \$212,225.00           | \$197,645.00        |
| Maintenance   |                        |                     |
| Maintenance Supervision and Engineering (761)                         |                        |                     |
| Maintenance of Structures and Improvements (762)                      |                        |                     |
| Maintenance of Producing Gas Wells (763)                              |                        |                     |
| Maintenance of Field Lines (764)                                      | \$766.00               | \$4,919.00          |
| Maintenance of Field Compressor Station Equipment (765)               | \$110,907.00           | \$80,728.00         |
| Maintenance of Field Measuring and Regulating Station Equipment (766) |                        |                     |
| Maintenance of Purification Equipment (767)                           |                        |                     |
| Maintenance of Drilling and Cleaning Equipment (768)                  |                        |                     |
| Maintenance of Other Equipment (769)                                  |                        |                     |
| 29. Total Maintenance   | \$111,673.00           | \$85,647.00         |
| Total Natural Gas Production and Gathering (Lines 18,29)              | \$323,898.00           | \$283,292.00        |
| B2. Products Extraction   |                        |                     |

**4100 Delta Natural Gas Company, Inc. 01/01/2024 - 12/31/2024**

**Gas Operation and Maintenance - 1. Production (Ref Page: 317)**

|  | Amt for Current Yr (b) | Amt for Prev Yr (c) |
|--|------------------------|---------------------|
| Operation  |                        |                     |
| Operation Supervision and Engineering (770)                  |                        |                     |
| Operation Labor (771)  |                        |                     |
| Gas Shrinkage (772)  |                        |                     |
| Fuel (773)   |                        |                     |
| Power (774)  |                        |                     |
| Materials (775)  |                        |                     |
| Operation Supplies and Expenses (776)                        |                        |                     |
| Gas Processed by Others (777)                                |                        |                     |
| Royalties on Products Extracted (778)                        |                        |                     |
| Marketing Expenses (779)                                     |                        |                     |
| Products Purchased for Resale (780)                          |                        |                     |
| Variation in Products Inventory (781)                        |                        |                     |
| (Less) Extracted Products Used by the Utility - Credit (782) |                        |                     |
| Rents (783)  |                        |                     |
| 47. Total Operation  | \$0.00                 | \$0.00              |
| Maintenance  |                        |                     |
| Maintenance Supervision and Engineering (784)                |                        |                     |
| Maintenance of Structures and Improvements (785)             |                        |                     |
| Maintenance of Extraction and Refining Equipment (786)       |                        |                     |
| Maintenance of Pipe Lines (787)                              |                        |                     |
| Maintenance of Extracted Products Storage Equipment (788)    |                        |                     |
| Maintenance of Compressor Equipment (789)                    |                        |                     |
| Maintenance of Gas Measuring and Regulating Equipment (790)  |                        |                     |
| Maintenance of Other Equipment (791)                         |                        |                     |
| 57. Total Maintenance  | \$0.00                 | \$0.00              |
| 58. Total Products Extraction (Lines 47 and 57)              | \$0.00                 | \$0.00              |
| C. Exploration and Development                               |                        |                     |
| Operation  |                        |                     |
| Delay Rentals (795)  |                        |                     |
| Nonproductive Well Drilling (796)                            |                        |                     |
| Abandoned Leases (797)                                       |                        |                     |

**4100 Delta Natural Gas Company, Inc. 01/01/2024 - 12/31/2024**

**Gas Operation and Maintenance - 1. Production (Ref Page: 317)**

|   | Amt for Current Yr (b) | Amt for Prev Yr (c) |
|---|------------------------|---------------------|
| Other Exporation (798)  |                        |                     |
| 65. Total Exploration and Development                               | \$0.00                 | \$0.00              |
| D. Other Gas Supply Expenses  |                        |                     |
| Operation   |                        |                     |
| Natural Gas Well Head Purchases (800)                               |                        |                     |
| Natural Gas Well Head Purchases, Intracompany Transfers (800.1)     |                        |                     |
| Natural Gas Field Line Purchases (801)                              |                        |                     |
| Natural Gas Gasoline Plant Outlet Purchases (802)                   |                        |                     |
| Natural Gas Transmission Line Purchases (803)                       | \$13,944,467.00        | \$19,073,652.00     |
| Natural Gas City Gate Purchases (804)                               |                        |                     |
| Liquified Natural Gas Purchases (804.1)                             |                        |                     |
| Other Gas Purchases (805)   |                        |                     |
| (Less) Purchases Gas Cost Adjustments (805.1)                       | (\$672,118.00)         | \$1,386,148.00      |
| 77. Total Purchased Gas   | \$14,616,585.00        | \$17,687,504.00     |
| 78. Exchange Gas (806)  |                        |                     |
| Purchased Gas Expense   |                        |                     |
| Well Expense - Purchased Gas (807.1)                                |                        |                     |
| Operation of Purchased Gas Measuring Stations (807.2)               |                        |                     |
| Maintenance of PUrchased Gas Measuring Stations (807.3)             |                        |                     |
| Purchased Gas Calculations Expenses (807.4)                         |                        |                     |
| Other Purchased Gas Expenses (807.5)                                |                        |                     |
| 85. Total Purchased Gas Expenses                                    | \$0.00                 | \$0.00              |
| Gas Withdrawn from Storage - Debit (808.1)                          |                        |                     |
| (Less) Gas Delivered to Storage (Credit) (808.2)                    |                        |                     |
| Withdrawals of Liquefied natural Gas for Processing - Debit (809.1) |                        |                     |
| (Less) Delieveries of Natural Gas for Processing- Credit (809.2)    |                        |                     |
| Gas used in Utility Operation - Credit                              |                        |                     |
| 91. Gas Used for Compressor Station Fuel - Credit (810)             |                        |                     |
| 92..Gas Used for Products Extraction - Credit (811)                 |                        |                     |
| 93..Gas Used for Other Utility Operations - Credit (812)            |                        |                     |

4100 Delta Natural Gas Company, Inc. 01/01/2024 - 12/31/2024

Gas Operation and Maintenance - 1. Production (Ref Page: 317)

|   | Amt for Current Yr (b) | Amt for Prev Yr (c) |
|---|------------------------|---------------------|
| 94. Total Gas Used in Utility Operations - Credit (91-93) | \$0.00                 | \$0.00              |
| 95. Other Gas Supply Expenses (813)                       | \$1,220.00             | \$1,267.00          |
| 97. Total Other Gas Supply Exp (77,78,85,86-89,94,95)     | \$14,617,805.00        | \$17,688,771.00     |
| Total Production Expenses (3,30,58,65,96)                 | \$14,941,703.00        | \$17,972,063.00     |

**4100 Delta Natural Gas Company, Inc. 01/01/2024 - 12/31/2024**

**Gas Operation and Maintenance - 2. Natural Gas Storage (Ref Page: 320)**

|   | Amt for Current Yr (b) | Amt for Prev Yr (c) |
|---|------------------------|---------------------|
| 2. NATURAL GAS STORAGE, TERMINALING AND PROCESSING EXPENSES     |                        |                     |
| A. Underground Storage Expenses                                 |                        |                     |
| Operation   |                        |                     |
| Operation Supervision and Engineering (814)                     |                        |                     |
| Maps and Records (815)  |                        |                     |
| Wells Expenses (816)  | \$102,578.00           | \$88,947.00         |
| Lines Expenses (817)  |                        |                     |
| Compressor Station Expenses (818)                               | \$230,740.00           | \$96,429.00         |
| Compressor Station Fuel and Power (819)                         |                        |                     |
| Measuring and Regulating Station Expenses (820)                 |                        |                     |
| Purification Expenses (821)                                     | \$209,489.00           | \$195,993.00        |
| Exploration and Development (822)                               |                        |                     |
| Gas Losses (823)  |                        |                     |
| Other Expenses (824)  | \$38,818.00            | \$45,478.00         |
| Storage well Royalties (825)                                    | \$53,109.00            | \$53,109.00         |
| Rents (826)   |                        |                     |
| 114. Total Operation  | \$634,734.00           | \$479,956.00        |
| Maintenance   |                        |                     |
| Maintenance Supervision and Engineering (830)                   |                        |                     |
| Maintenance of Structures and Improvements (831)                | \$11,742.00            | \$820.00            |
| Maintenance of Reservoirs and Wells (832)                       | \$74,254.00            | \$71,271.00         |
| Maintenance of Lines (833)                                      |                        | \$0.00              |
| Maintenance of Compressor Station Equipment (834)               | \$34,861.00            | \$20,697.00         |
| Maintenance of Measuring and Regulating Station Equipment (835) | \$522.00               |                     |
| Maintenance of Purification Equipmetn (836)                     |                        |                     |
| Maintenance of Other Equipment (837)                            | \$1,123.00             | \$2,034.00          |
| 124. Total Maintenance  | \$122,502.00           | \$94,822.00         |
| Total Underground Storage (Lines 114 and 124)                   | \$757,236.00           | \$574,778.00        |
| B. Other Storage Expenses                                       |                        |                     |
| Operation   |                        |                     |

**4100 Delta Natural Gas Company, Inc. 01/01/2024 - 12/31/2024**

**Gas Operation and Maintenance - 2. Natural Gas Storage (Ref Page: 320)**

|  | Amt for Current Yr (b) | Amt for Prev Yr (c) |
|--|------------------------|---------------------|
| Operation Supervision and Engineering (840)                  |                        |                     |
| Operation Labor and Expenses (841)                           |                        |                     |
| Rents (842)  |                        |                     |
| Fuel (842.1)   |                        |                     |
| Power (842.2)  |                        |                     |
| Gas Losses (842.3)   |                        |                     |
| 134. Total Operation   | \$0.00                 | \$0.00              |
| Maintenance  |                        |                     |
| Maintenance Supervision and Engineering (843.1)              |                        |                     |
| Maintenance of Structures and Improvements (843.2)           |                        |                     |
| Maintenance of Gas Holders (843.3)                           |                        |                     |
| Maintenance of Purification Equipment (843.4)                |                        |                     |
| Maintenance of Liquefaction Equipment (843.5)                |                        |                     |
| Maintenance of Vaporizing Equipment (843.6)                  |                        |                     |
| Maintenance of Compressor Equipment (843.7)                  |                        |                     |
| Maintenance of Measuring and Regulating Equipment (843.8)    |                        |                     |
| Maintenance of Other Equipment (843.9)                       |                        |                     |
| 145. TOTAL Maintenance                                       | \$0.00                 | \$0.00              |
| Total Other Storage Expenses (Lines 134 and 145)             | \$0.00                 | \$0.00              |
| C. Liquefied Natural Gas Terminating and Processing Expenses |                        |                     |
| Operation  |                        |                     |
| Operation Supervision and Engineering (844.1)                |                        |                     |
| LNG Processing Terminal Labor and Expenses (844.2)           |                        |                     |
| Liquefaction Processing Labor and Expenses (844.3)           |                        |                     |
| Liquefaction Transportaion Labor and Expenses (844.4)        |                        |                     |
| Measuring and Regulating Labor and Expenses (844.5)          |                        |                     |
| Compressor Station Labor and Expenses (544.6)                |                        |                     |
| Communication System Expenses (844.7)                        |                        |                     |
| System Control and Load Dispatching (844.8)                  |                        |                     |
| Fuel (845.1)   |                        |                     |
| Power (845.2)  |                        |                     |
| Rents (845.3)  |                        |                     |

**4100 Delta Natural Gas Company, Inc. 01/01/2024 - 12/31/2024**

**Gas Operation and Maintenance - 2. Natural Gas Storage (Ref Page: 320)**

|   | Amt for Current Yr (b) | Amt for Prev Yr (c) |
|---|------------------------|---------------------|
| Demurrage Charges (845.4)   |                        |                     |
| (Less) Wharfage Receipts - Credit (845.5)                                 |                        |                     |
| Processing Liquefied or Vaporized Gas by Others (845.6)                   |                        |                     |
| Gas Losses (846.1)  |                        |                     |
| Other Expenses (846.2)  |                        |                     |
| Total Operation   | \$0.00                 | \$0.00              |
| Maintenance   |                        |                     |
| Maintenance Supervision and Engineering (847.1)                           |                        |                     |
| Maintenance of Structures and Improvements (847.2)                        |                        |                     |
| Maintenance of LNG Processing Terminal equipment (847.3)                  |                        |                     |
| Maintenance of LNG Transportation Equipment (847.4)                       |                        |                     |
| Maintenance of Measuring and Regulating Equipment (847.5)                 |                        |                     |
| Maintenance of Compressor Station Equipment (847.6)                       |                        |                     |
| Maintenance of Communication Equipment (847.7)                            |                        |                     |
| Maintenance of Other Equipment (847.8)                                    |                        |                     |
| 175. Total Maintenance  | \$0.00                 | \$0.00              |
| 176. Total Liquefied Nat Gas Terminaling and Proc Exp (Lines 165 and 175) | \$0.00                 | \$0.00              |
| 177. Total Natural Gas Storage (Lines 125,146 and 176)                    | \$757,236.00           | \$574,778.00        |

**4100 Delta Natural Gas Company, Inc. 01/01/2024 - 12/31/2024**

**Gas Operation and Maintenance - 3 through 8 (Ref Page: 323)**

|   | Amt for Current Yr (b) | Amt for Prev Yr (c) |
|---|------------------------|---------------------|
| <b>3. TRANSMISSION EXPENSES</b>                                 |                        |                     |
| Operation   |                        |                     |
| Operation Supervision and Engineering (850)                     |                        |                     |
| System Control and Load Dispatching (851)                       | \$119,454.00           | \$134,347.00        |
| Communication System Expenses (852)                             |                        |                     |
| Compressor Station labor and Expenses (853)                     |                        |                     |
| Gas for Compressor Station Fuel (854)                           |                        |                     |
| Other Fuel and Power for Compressor Stations (855)              |                        |                     |
| Mains Expenses (856)  | \$1,152,739.00         | \$455,513.00        |
| Measuring and Regulating Stations Expenses (857)                |                        |                     |
| Transmission and Compression of Gas by Others (858)             | \$234,162.00           | \$241,320.00        |
| Other Expenses (859)  |                        |                     |
| Rents (860)   |                        |                     |
| 191. Total Operation  | \$1,506,355.00         | \$831,180.00        |
| Maintenance   |                        |                     |
| Maintenance Supervision and Engineering (861)                   |                        |                     |
| Maintenance of Structures and Improvements (862)                |                        |                     |
| Maintenance of Mains (863)                                      | \$18,344.00            | \$10,565.00         |
| Maintenance of Compressor Station Equipment (864)               |                        |                     |
| Maintenance of Measuring and Regulating Station Equipment (865) |                        |                     |
| Maintenance of Communication Equipment (866)                    |                        |                     |
| Maintenance of Other Equipment (867)                            |                        |                     |
| 200. Total Maintenance  | \$18,344.00            | \$10,565.00         |
| 201. Total Transmission Expenses (Total 191 and 200)            | \$1,524,699.00         | \$841,744.00        |
| <b>4. DISTRIBUTION EXPENSES</b>                                 |                        |                     |
| Operation   |                        |                     |
| Operation Supervision and Engineering (870)                     | \$39,010.00            | (\$13,545.00)       |
| Distribution Load Dispatching (871)                             |                        |                     |
| Compressor Station Labor and Expenses (872)                     | \$388,226.00           | \$403,040.00        |
| Compressor Station Fuel and Power (873)                         |                        |                     |
| Mains and Services Expenses (874)                               | \$4,538,918.00         | \$4,804,234.00      |



**4100 Delta Natural Gas Company, Inc. 01/01/2024 - 12/31/2024**

**Gas Operation and Maintenance - 3 through 8 (Ref Page: 323)**

|   | Amt for Current Yr (b) | Amt for Prev Yr (c) |
|---|------------------------|---------------------|
| Measuring and Regulating station Expenses - General (875)                                 | \$1,974.00             | \$1,422.00          |
| Measuring and Regulating Station Expenses - Industrial (876)                              |                        |                     |
| Measuring and Regulating Station Expenses - City Gas Check Station (877)                  |                        |                     |
| Meter and House Regulator Expenses (878)  | \$383,202.00           | \$297,243.00        |
| Customer Installations Expenses (879)   | \$89,653.00            | \$88,069.00         |
| Other Expenses (880)  | \$685,364.00           | \$601,251.00        |
| Rents (881)   |                        |                     |
| 216. Total Operation  | \$6,126,347.00         | \$6,181,714.00      |
| Maintenance   |                        |                     |
| Maintenance Supervision and Engineering (885)   | \$471,511.00           | \$160,245.00        |
| Maintenance of Structures and Improvements (886)  | \$30,094.00            | \$38,292.00         |
| Maintenance of Mains (887)  | \$18,122.00            | \$163,775.00        |
| Maintenance of Compressor Station Equipment (888)   |                        |                     |
| Maintenance of Measuring and Regulating Station Equipment - General (889)                 | \$1,971.00             | \$1,421.00          |
| Maintenance of Measuring and Regulating Station Equipment - Industrial (890)              |                        |                     |
| Maintenance of Measuring and Regulating Station Equipment - City Gate Check Station (891) |                        |                     |
| Maintenance of Services (892)   | \$41,981.00            | \$46,060.00         |
| Maintenance of Meters and House Regulators (893)  | \$317,865.00           | \$228,469.00        |
| Maintenance of Other Equipment (894)  | \$165,482.00           | \$204,447.00        |
| 228. Total Maintenance  | \$1,047,026.00         | \$842,709.00        |
| 229. Total Distribution Expenses (Lines 216 and 228)                                      | \$7,173,373.00         | \$7,024,423.00      |
| 5. CUSTOMER ACCOUNTS EXPENSES   |                        |                     |
| Operation   |                        |                     |
| Supervision (901)   |                        |                     |
| Meter Reading Expenses (902)  | \$62,640.00            | \$255,539.00        |
| Customer Records and Collections Expenses (903)   | \$815,012.00           | \$740,020.00        |
| Uncollectible Accounts (904)  | \$266,213.00           | \$423,462.00        |
| Miscellaneous Customer Account Expenses (905)   |                        |                     |
| 237. Total Customer Accounts Expenses   | \$1,143,865.00         | \$1,419,021.00      |

**4100 Delta Natural Gas Company, Inc. 01/01/2024 - 12/31/2024**

**Gas Operation and Maintenance - 3 through 8 (Ref Page: 323)**

|   | Amt for Current Yr (b) | Amt for Prev Yr (c) |
|---|------------------------|---------------------|
| <b>6. CUSTOMER SERVICE AND INFORMATIONAL EXPENSES</b>           |                        |                     |
| Operation   |                        |                     |
| Supervision (907)   | \$216.00               |                     |
| Customer Assistance Expenses (908)                              |                        |                     |
| Informational and Instructional Expenses (909)                  |                        | \$0.00              |
| Miscellaneous Customer Service and Informational Expenses (910) |                        |                     |
| 244. Total Customer Service and Informational Expenses          | \$216.00               | \$0.00              |
| <b>7. SALES EXPENSES</b>  |                        |                     |
| Operation   |                        |                     |
| Supervision (911)   |                        |                     |
| Demonstrating and Selling Expenses (912)                        | \$569.00               | \$576.00            |
| Advertising Expenses (913)                                      |                        |                     |
| Miscellaneous Sales Expenses (916)                              |                        |                     |
| 251. TOTAL Sales Expenses                                       | \$569.00               | \$576.00            |
| <b>8. ADMINISTRATIVE AND GENERAL EXPENSES</b>                   |                        |                     |
| Operation   |                        |                     |
| Administrative and General Salaries (920)                       | \$2,397,061.00         | \$2,451,704.00      |
| Office Supplies and Expenses (921)                              | \$1,442,122.00         | \$2,032,770.00      |
| (Less) Administrative Expenses Transferred - Credit (922)       | \$3,295,998.00         | \$2,442,163.00      |
| Outside Services Employed (923)                                 | \$2,408,933.00         | \$2,501,259.00      |
| Property Insurance (924)  | \$197,102.00           | \$168,737.00        |
| Injuries and Damanges (925)                                     | \$1,329,066.00         | \$1,154,637.00      |
| Employee Pensions and benefits (926)                            | \$2,553,235.00         | \$2,067,442.00      |
| Franchise Requirements (927)                                    |                        |                     |
| Regulatory Commission Expenses (928)                            | \$465,049.00           | \$175,628.00        |
| (Less) Duplicate Charges - Credit (929)                         |                        |                     |
| General Advertising Expenses (930.1)                            | \$1,500.00             | \$13,585.00         |
| Miscellaneous General Expenses (930.2)                          | \$45,406.00            | \$48,299.00         |
| Rents (931)   |                        |                     |
| 267. Total Operation  | \$7,543,476.00         | \$8,171,898.00      |
| Maintenance   |                        |                     |

**4100 Delta Natural Gas Company, Inc. 01/01/2024 - 12/31/2024**

**Gas Operation and Maintenance - 3 through 8 (Ref Page: 323)**

|  | Amt for Current Yr (b) | Amt for Prev Yr (c) |
|--|------------------------|---------------------|
| 269. Maintenance of General Plant (935)  | \$38,699.00            | \$30,958.00         |
| 270. Total Administrative and General (Total 267 and 269)                      | \$7,582,175.00         | \$8,202,856.00      |
| Total Gas O and M Expenses (Total Lines<br>97,177,201,229,237,244,251 and 270) | \$33,123,836.00        | \$36,035,461.00     |

4100 Delta Natural Gas Company, Inc. 01/01/2024 - 12/31/2024

Exchange and Imbalance Transactions (Ref Page: 328)

| Zone/Rate Schedule | Gas Received Amount (b) | Gas Received MCF (c) | Gas Delivered Amount (d) | Gas Delivered MCF (e) |
|--------------------|-------------------------|----------------------|--------------------------|-----------------------|
| Total              |                         |                      |                          |                       |

4100 Delta Natural Gas Company, Inc. 01/01/2024 - 12/31/2024

Gas Used in Utility Operations (Ref Page: 331)

| Purpose (a)  | Acct Charged (b) | Natural Gas Used MCF (c) | Natural Gas Amount of Credit (d) | Manufactured Gas MCF (e) | Manufactured Gas Amount of Credit (f) |
|--|------------------|--------------------------|----------------------------------|--------------------------|---------------------------------------|
| Gas Used for Compressor Station Fuel - Credit (810)          |                  |                          |                                  |                          |                                       |
| Gas Used For Products Extration - Credit (811)               |                  |                          |                                  |                          |                                       |
| Gas Shrinkage and Other Usage in Respondent's Own Processing |                  |                          |                                  |                          |                                       |
| Gas Shrinkage, etc. for Respondent's Gas Processed by Others |                  |                          |                                  |                          |                                       |
| Gas Used for Other Utility Operations - Credit (812)         |                  |                          |                                  |                          |                                       |
| (Report seperately each principal use. Group minor uses.)    |                  |                          |                                  |                          |                                       |
| Total  |                  | 0                        | \$0.00                           | 0                        | \$0.00                                |

4100 Delta Natural Gas Company, Inc. 01/01/2024 - 12/31/2024

Transmission and Compression of Gas by Others (858) (Ref Page: 332)

| Name of Company and Desc. of      | * (b) | Amount of Payment (c) | MCF of Gas (d) |
|-----------------------------------|-------|-----------------------|----------------|
| Diversified-Transportation of Gas |       | \$234,162.00          | 196,503        |
|                                   |       | \$234,162.00          | 196,503        |

**4100 Delta Natural Gas Company, Inc. 01/01/2024 - 12/31/2024**

**Other Gas Supply Expenses (813) (Ref Page: 334)**

| Description (a) |                                     | Amount (b) |
|-----------------|-------------------------------------|------------|
|                 | CCE-Labor                           | \$956.00   |
|                 | Misc Outside Services               | \$255.00   |
|                 | CCE-Other                           | \$3.00     |
|                 | Travel & Entertainment Expense-2200 | \$3.00     |
|                 | Misc Employee-Related Expense-2200  | \$2.00     |
| Total           |                                     | \$1,219.00 |

4100 Delta Natural Gas Company, Inc. 01/01/2024 - 12/31/2024

Miscellaneous General Expenses (Acct 930.2) (Ref Page: 335)

| Description   | Amount      |
|---|-------------|
| Industry association dues   | \$43,452.00 |
| Experimental and general research expenses.   |             |
| a. Gas Research Institute (GRI)   |             |
| b. Other  |             |
| Publishing and distributing information and reports to stockholders, trustee, registrar and transfer agent fees and expenses and other expenses |             |
| Other   |             |
| Dues/Membership & Subscriptions   | \$1,954.00  |
| Total   | \$45,406.00 |



**4100 Delta Natural Gas Company, Inc. 01/01/2024 - 12/31/2024**

**Depreciation, Depletion and Amortization of Gas Plant (403,403.1,404.1,404.2,404.3,405) (Ref Page: 336)**

|  | Depreciation 403 (b) | Depreciation Exp | 404.1 (d) | 404.2 (e) | 404.3 (f) | 405 (g) | Total (h)       |
|--|----------------------|------------------|-----------|-----------|-----------|---------|-----------------|
| Intangible Plant                                     | \$744,908.00         | \$0.00           | \$0.00    | \$0.00    | \$0.00    | \$0.00  | \$744,908.00    |
| Production Plant,<br>manufactured gas                |                      |                  |           |           |           |         |                 |
| Production and<br>gathering plant, natural<br>gas    | \$110,265.00         | \$0.00           | \$0.00    | \$0.00    | \$0.00    | \$0.00  | \$110,265.00    |
| Products extraction<br>plant                         |                      |                  |           |           |           |         |                 |
| Underground gas<br>storage plant                     | \$807,021.00         | \$0.00           | \$0.00    | \$0.00    | \$0.00    | \$0.00  | \$807,021.00    |
| Other storage plant                                  |                      |                  |           |           |           |         |                 |
| Base load LNG<br>terminaling and<br>processing plant |                      |                  |           |           |           |         |                 |
| Transmission plant                                   | \$1,955,591.00       | \$0.00           | \$0.00    | \$0.00    | \$0.00    | \$0.00  | \$1,955,591.00  |
| Distribution plant                                   | \$5,409,916.00       | \$0.00           | \$0.00    | \$0.00    | \$0.00    | \$0.00  | \$5,409,916.00  |
| General Plant  | \$1,785,903.00       | \$0.00           | \$0.00    | \$0.00    | \$0.00    | \$0.00  | \$1,785,903.00  |
| Common plant - gas                                   |                      |                  |           |           |           |         |                 |
| Other  |                      |                  |           |           |           |         |                 |
| Total  | \$10,813,604.00      | \$0.00           | \$0.00    | \$0.00    | \$0.00    | \$0.00  | \$10,813,604.00 |

4100 Delta Natural Gas Company, Inc. 01/01/2024 - 12/31/2024

Depreciation, Depletion and Amortization of Gas Plant (cont) (Ref Page: 338)

| Functional Classification (a)  | Plant Bases (thousands) (b) | Applied Depr or Amort Rates (c) |
|--------------------------------|-----------------------------|---------------------------------|
| Production and Gathering Plant |                             |                                 |
| Offshore                       |                             |                                 |
| Onshore                        |                             |                                 |
| Underground Gas Storage Plant  |                             |                                 |
| Transmission Plant             |                             |                                 |
| Offshore                       |                             |                                 |
| Onshore                        |                             |                                 |
| General Plant                  |                             |                                 |

**4100 Delta Natural Gas Company, Inc. 01/01/2024 - 12/31/2024**

**Particulars Concerning Cetrain Income Deductions and Interest Charges Accounts (Ref Page: 340)**

| Item (a)                               | Amount (b)   |
|--|--------------|
| Cash Surrender Value of Life Insurance | \$102,173.00 |
| Customer Deposit Interest              | \$2,697.00   |

**4100 Delta Natural Gas Company, Inc. 01/01/2024 - 12/31/2024**

**Regulatory Commission Expenses (928) (Ref Page: 350)**

| Description (a) | Assessed by Reg Commission (b) | Expenses of the Utility (c) | Total Expenses (d) | Deferred in 182.3 Beg of Yr (e) | Expenses Incurred Charged to Department |
|-----------------|--------------------------------|-----------------------------|--------------------|---------------------------------|---|
| PSC             | \$465,049.00                   | \$0.00                      | \$0.00             | \$0.00                          |   |
| Reg Assets      | \$0.00                         | \$0.00                      | \$0.00             | \$2,183,775.00                  |   |
|                 | \$465,049.00                   | \$0.00                      | \$0.00             | \$2,183,775.00                  |   |

4100 Delta Natural Gas Company, Inc. 01/01/2024 - 12/31/2024

Regulatory Commission Expenses (928) (Ref Page: 350) (Part Two)

| Description (a) | Expenses Incurred Charged to Acct (g) | Expenses Incurred Charged to Amount | Expenses Incurred Deferred to 182.3 (i) | Amortized Contra Acct (j) | Amortized Amt (k) | Deferred in 182.3 End of Yr (l) |
|-----------------|---------------------------------------|-------------------------------------|---|---------------------------|-------------------|---------------------------------|
| PSC             |                                       | \$0.00                              | \$0.00                                  |                           | \$0.00            | \$0.00                          |
| Reg Assets      |                                       | \$0.00                              | \$351,563.00                            |                           | \$0.00            | \$1,832,212.00                  |
|                 |                                       | \$0.00                              | \$351,563.00                            |                           | \$0.00            | \$1,832,212.00                  |

**4100 Delta Natural Gas Company, Inc. 01/01/2024 - 12/31/2024**

**Distribution of Salaries and Wages - Electric (Ref Page: 355)**

| Specify   | Direct Payroll (b) | Alloc Clearing Accts (c) | Total (d) |
|---|--------------------|--------------------------|-----------|
| Electric  |                    |                          |           |
| Operation   |                    |                          |           |
| 3. Production   |                    |                          |           |
| 4. Transmission   |                    |                          |           |
| 5. Distribution   |                    |                          |           |
| 6. Customer Accounts  |                    |                          |           |
| 7. Customer Service and Informational                           |                    |                          |           |
| 8. Sales  |                    |                          |           |
| 9. Administrative and General                                   |                    |                          |           |
| 10. Total Operation   |                    |                          |           |
| Maintenance   |                    |                          |           |
| 12. Production  |                    |                          |           |
| 13. Transmission  |                    |                          |           |
| 14. Distribution  |                    |                          |           |
| 15. Administrative and General                                  |                    |                          |           |
| 16. Total Maint   |                    |                          |           |
| Total Operation and Maintenance                                 |                    |                          |           |
| 18. Total Production (Lines 3 and 12)                           |                    |                          |           |
| 19. Total Transmission (Lines 4 and 13)                         |                    |                          |           |
| 20. Total Distribution (Lines 5 and 14)                         |                    |                          |           |
| 21. Customer Accounts (Transcribe from Line 6)                  |                    |                          |           |
| 22. Customer Service and Informational (Transcribe from Line 7) |                    |                          |           |
| 23. Sales (Transcribe from Line 8)                              |                    |                          |           |
| 24. Administrative and General (Lines 9 and 15)                 |                    |                          |           |
| 25. Total Oper. and Maint. (Lines 18-24)                        |                    |                          |           |

**4100 Delta Natural Gas Company, Inc. 01/01/2024 - 12/31/2024**

**Distribution of Salaries and Wages - Gas (Ref Page: 355)**

| Specify  | Direct Payroll (b) | Alloc Clearing Accts (c) | Total (d)      |
|--|--------------------|--------------------------|----------------|
| Gas  |                    |                          |                |
| Operation  |                    |                          |                |
| 28. Production -- Manufactured Gas                                 |                    |                          |                |
| 29. Production -- Nat. Gas (Including Expl and Dev.)               | \$110,105.00       | \$0.00                   | \$110,105.00   |
| 20. Other Gas Supply   |                    |                          |                |
| 31. Storage, LNG Terminaling and Processing                        | \$245,749.00       | \$0.00                   | \$245,749.00   |
| 32. Transmission   | \$1,323,373.00     | \$0.00                   | \$1,323,373.00 |
| 33. Distribution   | \$4,568,478.00     | \$0.00                   | \$4,568,478.00 |
| 34. Customer Accounts  | \$433,892.00       | \$0.00                   | \$433,892.00   |
| 35. Customer Service and Informational                             |                    |                          |                |
| 36. Sales  | \$570.00           | \$0.00                   | \$570.00       |
| 37. Administrative and General                                     | \$1,254,513.00     | \$0.00                   | \$1,254,513.00 |
| 38. Total Operation  | \$7,936,680.00     | \$0.00                   | \$7,936,680.00 |
| Maintenance  |                    |                          |                |
| 40. Production -- Manufactured Gas                                 |                    |                          |                |
| 41. Production -- Natural Gas                                      | \$34,557.00        | \$0.00                   | \$34,557.00    |
| 42. Other Gas Supply   |                    |                          |                |
| 43. Storage, LNG Terminaling and Processing                        | \$15,402.00        | \$0.00                   | \$15,402.00    |
| 44. Transmission   | \$2.00             | \$0.00                   | \$2.00         |
| 45. Distribution   | \$657,034.00       | \$0.00                   | \$657,034.00   |
| 46. Administrative and General                                     |                    |                          |                |
| 47. Total Maint  | \$706,995.00       | \$0.00                   | \$706,995.00   |
| Total Operation and Maintenance                                    |                    |                          |                |
| 50. Total Production -- Manufactured Gas (Lines 28 and 40)         | \$0.00             | \$0.00                   | \$0.00         |
| 51. Total Production -- Natural Gas (Lines 29 and 41)              | \$144,662.00       | \$0.00                   | \$144,662.00   |
| 52. Total Other Gas Supply (Lines 30 and 42)                       | \$0.00             | \$0.00                   | \$0.00         |
| 53. Total Storage LNG Terminaling and Processing (Lines 31 and 43) | \$261,151.00       | \$0.00                   | \$261,151.00   |

**4100 Delta Natural Gas Company, Inc. 01/01/2024 - 12/31/2024**

**Distribution of Salaries and Wages - Gas (Ref Page: 355)**

| Specify   | Direct Payroll (b) | Alloc Clearing Accts (c) | Total (d)      |
|---|--------------------|--------------------------|----------------|
| 54. Total Transmission (Lines 32 and 44)                    | \$1,323,375.00     | \$0.00                   | \$1,323,375.00 |
| 55. Total Distribution (Lines 33 and 45)                    | \$5,225,512.00     | \$0.00                   | \$5,225,512.00 |
| 56. Customer Accounts (Transcribe Line 34)                  | \$433,892.00       | \$0.00                   | \$433,892.00   |
| 57. Customer Service and Informational (Transcribe Line 35) | \$0.00             | \$0.00                   | \$0.00         |
| 58. Sales (Transcribe Line 36)                              | \$570.00           | \$0.00                   | \$570.00       |
| 59. Administrative and General (Line 37 + 46)               | \$1,254,513.00     | \$0.00                   | \$1,254,513.00 |
| 60. Total Operation and Maint (Lines 50-59)                 | \$8,643,675.00     | \$0.00                   | \$8,643,675.00 |
| Other Utility Departments                                   |                    |                          |                |
| 62. Operation and Maintenance                               |                    |                          |                |
| 63. Total All Utility Dept (Lines 25,60,62)                 | \$8,643,675.00     | \$0.00                   | \$8,643,675.00 |



**4100 Delta Natural Gas Company, Inc. 01/01/2024 - 12/31/2024**

**Distribution of Salaries and Wages - Utility Plant (Ref Page: 356)**

| Specify                                    | Direct Payroll (b) | Alloc Clearing Accts (c) | Total (d)       |
|--|--------------------|--------------------------|-----------------|
| Utility Plant                              |                    |                          |                 |
| Construction (By Utility Departments)      |                    |                          |                 |
| 66. Electric Plant                         |                    |                          |                 |
| 67. Gas Plant                              | \$3,503,509.00     | \$0.00                   | \$3,503,509.00  |
| 68. Other                                  |                    |                          |                 |
| 69. Total Construction                     | \$3,503,509.00     | \$0.00                   | \$3,503,509.00  |
| 70. Plant Removal (By Utility Departments) |                    |                          |                 |
| 71. Electric Plant                         |                    |                          |                 |
| 72. Gas Plant                              |                    |                          |                 |
| 73. Other                                  |                    |                          |                 |
| 74. Total Plant Removal                    | \$0.00             | \$0.00                   | \$0.00          |
| 75. Other Accounts                         |                    |                          |                 |
| Merchandising                              | \$148.00           | \$0.00                   | \$148.00        |
| CEP Program                                | \$1,019.00         | \$0.00                   | \$1,019.00      |
| Subsidiaries                               | \$66,001.00        | \$0.00                   | \$66,001.00     |
| 76. Total Other Accounts                   | \$67,168.00        | \$0.00                   | \$67,168.00     |
| 77. Total Salaries and Wages               | \$12,214,352.00    | \$0.00                   | \$12,214,352.00 |

**4100 Delta Natural Gas Company, Inc. 01/01/2024 - 12/31/2024**

**Charges for Outside Professional and Other Consultative Services (Ref Page: 358)**

| Description (a)              | * (b) | Amount (2)   |
|------------------------------|-------|--------------|
| Accounting/Auditing Services |       | \$105,186.00 |
| Legal Services               |       | \$285,056.00 |
| Consultant Services          |       | \$136,205.00 |

**4100 Delta Natural Gas Company, Inc. 01/01/2024 - 12/31/2024**

**Compressor Stations (Ref Page: 508)**

| Name of Station and              | Number of Units (b) | Certified Horsepower (c) | Plant Cost (d) | Fuel or Power (e) | Fuel or Power Type |
|----------------------------------|---------------------|--------------------------|----------------|-------------------|--------------------|
| Canada Mountain- Bell County, KY | 5                   | 2,080                    | \$5,147,997.00 | \$0.00            |                    |
| East/West- Bell County, KY       | 2                   | 400                      | \$960,369.00   | \$0.00            |                    |
| Flat Lick- Knox County, KY       | 2                   | 410                      | \$515,806.00   | \$0.00            |                    |
| Gabbard Fork- Clay County, KY    | 3                   | 1,600                    | \$3,881,596.00 | \$0.00            |                    |
| Johnson-Whitley County, KY       | 3                   | 976                      | \$929,853.00   | \$0.00            |                    |
| Kettle Island- Bell County, KY   | 1                   | 0                        | \$97,860.00    | \$0.00            |                    |
| Liford - Whitley County, KY      | 1                   | 80                       | \$178,236.00   | \$0.00            |                    |
| Rader Creek- Clay County, KY     | 1                   | 180                      | \$342,173.00   | \$0.00            |                    |
| Red Lick - Estill County, KY     | 3                   | 1,200                    | \$2,597,828.00 | \$0.00            |                    |
| Veach- Whitley County, KY        | 1                   | 10                       | \$36,716.00    | \$0.00            |                    |
| Woodbine- Whitley County, KY     | 1                   | 80                       | \$246,630.00   | \$0.00            |                    |

**4100 Delta Natural Gas Company, Inc. 01/01/2024 - 12/31/2024**

**Compressor Stations (Ref Page: 508) (Part Two)**

| Name of Station and              | Other (f) | Gas for Comp Fuel MCF | Total Comp Hours | Comp operating at Time | Date of Station Peak (j) |
|----------------------------------|-----------|-----------------------|------------------|------------------------|--------------------------|
| Canada Mountain- Bell County, KY | \$0.00    | 45,232                | 18,783           | 0                      |                          |
| East/West- Bell County, KY       | \$0.00    | 754                   | 4,816            | 0                      |                          |
| Flat Lick- Knox County, KY       | \$0.00    | 562                   | 3,675            | 0                      |                          |
| Gabbard Fork- Clay County, KY    | \$0.00    | 20,463                | 6,453            | 0                      |                          |
| Johnson-Whitley County, KY       | \$0.00    | 355                   | 916              | 0                      |                          |
| Kettle Island- Bell County, KY   | \$0.00    | 0                     | 0                | 0                      |                          |
| Liford - Whitley County, KY      | \$0.00    | 2,607                 | 6,487            | 0                      |                          |
| Rader Creek- Clay County, KY     | \$0.00    | 14                    | 18               | 0                      |                          |
| Red Lick - Estill County, KY     | \$0.00    | 20,500                | 7,743            | 0                      |                          |
| Veach- Whitley County, KY        | \$0.00    | 0                     | 0                | 0                      |                          |
| Woodbine- Whitley County, KY     | \$0.00    | 3,114                 | 8,687            | 0                      |                          |

**4100 Delta Natural Gas Company, Inc. 01/01/2024 - 12/31/2024**

**Gas Storage Projects (Ref Page: 512)**

|                             | Gas Belonging to Respondent MCF (b) | Gas Belonging to Others MCF (c) | Total MCF (d) |
|-----------------------------|-------------------------------------|---------------------------------|---------------|
| Storage Operations (in MCF) |                                     |                                 |               |
| Gas Delivered to Storage    |                                     |                                 |               |
| January                     | 0                                   | 0                               | 0             |
| February                    | 0                                   | 0                               | 0             |
| March                       | 56,242                              | 0                               | 56,242        |
| April                       | 189,320                             | 0                               | 189,320       |
| May                         | 503,054                             | 0                               | 503,054       |
| June                        | 22,643                              | 0                               | 22,643        |
| July                        | 0                                   | 0                               | 0             |
| August                      | 0                                   | 0                               | 0             |
| September                   | 0                                   | 0                               | 0             |
| October                     | 0                                   | 0                               | 0             |
| November                    | 0                                   | 0                               | 0             |
| December                    | 0                                   | 0                               | 0             |
| Total                       | 771,259                             | 0                               | 771,259       |
| Gas Withdrawn from Storage  |                                     |                                 |               |
| January                     | 70,382                              | 0                               | 70,382        |
| February                    | 82,166                              | 0                               | 82,166        |
| March                       |                                     |                                 |               |
| April                       | 64,325                              | 0                               | 64,325        |
| May                         |                                     |                                 |               |
| June                        |                                     |                                 |               |
| July                        |                                     |                                 |               |
| August                      |                                     |                                 |               |
| September                   |                                     |                                 |               |
| October                     |                                     |                                 |               |
| November                    |                                     |                                 |               |
| December                    | 331,410                             | 0                               | 331,410       |
| Total                       | 548,283                             | 0                               | 548,283       |

4100 Delta Natural Gas Company, Inc. 01/01/2024 - 12/31/2024

Gas Storage Projects (cont) (Ref Page: 513)

|  | Total Amount (b) | Date |
|--|------------------|------|
| Storage Operations                     |                  |      |
| Top or Working Gas End of Year         |                  |      |
| Cushion Gas (Including native gas)     |                  |      |
| Total Gas in Reservoir                 |                  |      |
| Certified Storage Capacity             |                  |      |
| Number of Injection - Withdrawal Wells |                  |      |
| Number of Obsevation Wells             |                  |      |
| Maximum Days Withdrawal from Storage   |                  |      |
| Date of Maximum Days Withdrawal        |                  |      |
| LNG Terminal Companies (MCF)           |                  |      |
| Number of Tanks                        |                  |      |
| Capacity of Tanks                      |                  |      |
| LNG Volume                             |                  |      |
| Received at Ship Rail                  |                  |      |
| Transferred to Tanks                   |                  |      |
| Withdrawn from Tanks                   |                  |      |
| Boil Off Vaporization Loss             |                  |      |

4100 Delta Natural Gas Company, Inc. 01/01/2024 - 12/31/2024

Transmission Lines (Ref Page: 514)

| Designation of Line or Group of Lines (a) | * (b) | Total Miles of Pipe (c) |
|---|-------|-------------------------|
|   |       |                         |

**4100 Delta Natural Gas Company, Inc. 01/01/2024 - 12/31/2024**

**Transmission System Peak Deliveries (Ref Page: 518)**

| Description   | MCF Gas to Interstate Pipelines (b) | MCF Gas to Others (c) | Total (d) |
|---|-------------------------------------|-----------------------|-----------|
| Section A: Single Day Peak Deliveries                         |                                     |                       |           |
| Date  |                                     |                       |           |
| Volumes of Gas Transported                                    |                                     |                       |           |
| No-Notice Transportation                                      |                                     |                       |           |
| Other Firm Transportation                                     |                                     |                       |           |
| Interruptible Transportation                                  |                                     |                       |           |
| Other (Describe)  |                                     |                       |           |
|   |                                     |                       |           |
| Total   | 0                                   | 0                     | 0         |
| Volumes of gas Withdrawn form Storage under Storage Contracts |                                     |                       |           |
| No-Notice Storage   |                                     |                       |           |
| Other Firm Storage  |                                     |                       |           |
| Interruptible Storage   |                                     |                       |           |
| Other (Describe)  |                                     |                       |           |
|   |                                     |                       |           |
| Total   | 0                                   | 0                     | 0         |
| Other Operational Activities                                  |                                     |                       |           |
| Gas Withdrawn from Storage for System Operations              |                                     |                       |           |
| Reduction in Line Pack  |                                     |                       |           |
| Other (Describe)  |                                     |                       |           |
|   |                                     |                       |           |
| Total   | 0                                   | 0                     | 0         |
| Section B: Consecutive Three-Day Peak Deliveries              |                                     |                       |           |
| Dates:  |                                     |                       |           |
| Volumes of Gas Transported                                    |                                     |                       |           |
| No-Notice Transportation                                      |                                     |                       |           |
| Other Firm Transportation                                     |                                     |                       |           |
| Interruptible Transportation                                  |                                     |                       |           |
| Other (Describe)  |                                     |                       |           |
|   |                                     |                       |           |



**4100 Delta Natural Gas Company, Inc. 01/01/2024 - 12/31/2024**

**Transmission System Peak Deliveries (Ref Page: 518)**

| Description  | MCF Gas to Interstate Pipelines (b) | MCF Gas to Others (c) | Total (d) |
|--|-------------------------------------|-----------------------|-----------|
| Total  | 0                                   | 0                     | 0         |
| Volumes of Gas Withdrawn from Storage under Storage Contacts |                                     |                       |           |
| No-Notice Storage  |                                     |                       |           |
| Other Firm Storage   |                                     |                       |           |
| Interruptible Storage  |                                     |                       |           |
| Other (Describe)   |                                     |                       |           |
| Total  | 0                                   | 0                     | 0         |
| Other Operational Activities                                 |                                     |                       |           |
| Gas Withdrawn from Storage for System Operations             |                                     |                       |           |
| Reduction in Line Pack                                       |                                     |                       |           |
| Other (Describe)   |                                     |                       |           |
| Total  | 0                                   | 0                     | 0         |

Auxiliary Peaking Facilities (Ref Page: 519)

| Location (a) | Type (b) | Max Daily Delivery Capacity<br>MCF (c) | Cost of Facility (d) | Operated on Date Highest<br>Trans Peak Del? (yes/no) |
|--------------|----------|--|----------------------|--|
|              |          |  |                      |  |

**4100 Delta Natural Gas Company, Inc. 01/01/2024 - 12/31/2024**

**Gas Account - Natural Gas (Ref Page: 520)**

| Description   |               | Amt MCF    |
|---|---------------|------------|
| <b>GAS RECEIVED</b>   |               |            |
| Gas Purchases (800-805)   |               | 4,124,481  |
| Gas of Others received for Gathering (ref pg 303) (489.1)             |               |            |
| Gas of Others Received for Transmission (Ref pg 305) (489.2)          |               |            |
| Gas of Others Received for Distrubution (ref pg 301) (489.3)          |               | 12,301,153 |
| Gas of Others Received for Contract Storage (Ref Pg 307) (489.4)      |               |            |
| Exchanged Gas Received from Others (Ref Pg 328) (806)                 |               |            |
| Gas Received as Imbalances (Ref Pg 328) (806)                         |               | -160,797   |
| Receipts of Respondent's Gas Transported by Others (Ref pg 332) (858) |               |            |
| Other Gas Withdrawn from Storage (Explain)                            |               | 2,260,260  |
| Gas Received from Shippers as Compressor Station Fuel                 |               |            |
| Gas Received from Shippers as Lost and Unaccounted for                |               |            |
| Other Reciepts (Specify)  |               |            |
|   |               |            |
| Total Receipts  |               | 18,525,097 |
| <b>GAS DELIVERED</b>  |               |            |
| Gas Sales (480-484)   |               |            |
| Deliveries of gas Gathered for Others (Ref pg 303) (489.1)            |               | 3,189,985  |
| Deliveries of Gas Transported for Others (Ref Pg 305) (489.2)         |               |            |
| Deliveries of Gas Distributed for Others (Ref Pg 301) (489.3)         |               | 12,020,475 |
| Deliveries of Contract Storage gas (Ref Pg 307) (489.4)               |               |            |
| Exchange Gas Delivered to Others (Ref Pg 328) (806)                   |               |            |
| Gas Delivered as Imbalances (Ref Pg 328) (806)                        |               |            |
| Deliveries of Gas to Others for Transportation (Ref Pg 332) (858)     |               |            |
| Other Gas Delivered to Storage (Explain)                              |               | 2,832,192  |
| Gas Used for Compressor Station Fuel (509)                            |               |            |
| Other Deliveries (Specify)  |               |            |
|   | Unbilled      | 123,522    |
|   | Company Usage | 107,092    |
| 28. Total Deliveries  |               | 18,273,266 |

4100 Delta Natural Gas Company, Inc. 01/01/2024 - 12/31/2024

Gas Account - Natural Gas (Ref Page: 520)

| Description   |       | Amt MCF    |
|---|-------|------------|
| GAS UNACCOUNTED FOR                                       |       |            |
| Production System Losses                                  |       |            |
| Gathering System Losses                                   |       |            |
| Transmission System Losses                                |       |            |
| Distribution System Losses                                |       |            |
| Storage System Losses                                     |       |            |
| Other Losses (Specify)                                    |       |            |
|   | Other | 251,831    |
| 36. Total Unaccounted For                                 |       | 251,831    |
| Total Deliveries and Unaccounted For For (Line 28 and 36) |       | 18,525,097 |

**4100 Delta Natural Gas Company, Inc. 01/01/2024 - 12/31/2024**

**CheckList**

| Item  | Value 1      | Value 2      | Agree | Explain |
|---|--------------|--------------|-------|---------|
| <hr/>   |              |              |       |         |
| Balance Sheet (Ref pg 110)  |              |              |       |         |
| Utility Plant agrees with Sched Summary of Utility Plant (Ref pg 200) Line 13. Total Utility Plant less Line 11. Construction Work In Progress                | 328319838.00 | 328319838.00 | OK    |         |
| Line 3. Construction Work In Progress agrees with Sched Summary of Utility Plant (Ref pg 200) Line 11. Construction Work In Progress                          | 18486650.00  | 18486650.00  | OK    |         |
| Line 5. Accum. Prov for Depr and Amort Depl agrees with Sched Summary of Utility Plant (Ref Pg 200) Lines 14. Accum. Prov for Depr and Amort Depl             | 149649792.00 | 149649792.00 | OK    |         |
| Line 5. Accum. Prov for Depr and Amort Depl agrees with Sched Summary of Utility Plant (Ref Pg 200) Lines 33. Total Accumulated Provisions                    | 149649792.00 | 149649792.00 | OK    |         |
| Line 6. Net Utility Plant agrees with Sched Summary of Utility Plant (Ref Pg 200) Lines 15. Net Utility Plant   | 197156696.00 | 197156696.00 | OK    |         |
| Line 11. Utility Plant Adjustments are supported by Submitted Financial Statements as requested on Ref Pg 122   |              |              |       |         |
| Line 12. Gas Stored-Base Gas (117.1) agrees with Sched Gas Stored Accounts (Ref Pg 220) Line Balance at End of Year Column 117.1 (b)                          | 4208069.00   | 4208069.00   | OK    |         |
| Line 14. Gas Stored Underground - Non Current (117.3) agrees with Sched Gas Stored Accounts (Ref Pg 220) Line Balance at End of Year Column 117.4 (d)         | 0            | 0.0000       | OK    |         |
| Line 15. Gas Owned to System Gas (117.4) agrees with Sched Gas Stored Accounts (Ref Pg 220) Line Balance at End of Year Column 117.4 (e)                      | 0            | 0.0000       | OK    |         |
| Line 17. Investments in Subsidiary Companies agrees with Sched Investments in Subsidiary Companies 123.1 (Ref Pg 224) Line Total Column Amt of Investment (g) | 0            | 0            | OK    |         |
| Line 47. Gas Stored Underground - Current (164.1) agrees with Sched Gas Stored Accounts (Ref Pg 220) Col 164.1 (f)  | 1637941.00   | 1637941.00   | OK    |         |

**4100 Delta Natural Gas Company, Inc. 01/01/2024 - 12/31/2024**

**CheckList**

| Item   | Value 1    | Value 2    | Agree | Explain |
|--|------------|------------|-------|---------|
| Line 48. Liquefied Nat Gas Stored and Held (164.3) agrees with Sched Gas Stored Accounts (Ref Pg 220) Sum of Cols 164.2 and 164.3  | 0          | 0.0000     | OK    |         |
| Line 49. Prepayments agrees with Sched Prepayments (Ref Pg 230)  | 115189.00  | 115189.00  | OK    |         |
| Line 58. Extraordinary Property Losses agrees with Sched Extraordinary Property Losses (Ref Pg 230)  | 0          | 0          | OK    |         |
| Line 59 Unrecovered Plant and Regulatory Study Costs agrees with Sched Unrecovered Plant and Regulatory Study Costs (Ref Pg 230)   | 0          | 0          | OK    |         |
| Line 65 Miscellaneous Deferred Debits agrees with Sched Miscellaneous Deferred Debits (Ref Pg 233)   | 684045.00  | 684045.00  | OK    |         |
| Line 69 Accumulated Deferred Income Taxes agrees with Sched Accumulated Deferred Income Taxes (Ref Pg 234) Total Acct 190  | 4777537.00 | 4777537.00 | OK    |         |
| Comparative Balance Sheet (Liabilities and Other Credits) (Ref Pg 112)   |            |            |       |         |
| Line 2. Common Stock Issued agrees with Sched Capital Stock (Ref Pg 250) Line Total Common Stock Col (f)   | 0          | 0          | OK    |         |
| Line 3. Preferred Stock Issued agrees with Sched Capital Stock (Ref Pg 250) Line Total Preferred Stock Col (f)   | 0          | 0          | OK    |         |
| Line 4. Capital Stock Subscribed agrees with Sched Capital Stock Subscribed, Liability for Conversion Premium and Installments Received (Ref Pg 252) Line Total Capital Stock Subscribed Col (d)     | 0          | 0          | OK    |         |
| Line 5. Stock Liability for Conversion agrees with Sched Capital Stock Subscribed, Liability for Conversion Premium and Installments Received (Ref Pg 252) Line Total Stock Liability for Conversion | 0          | 0          | OK    |         |
| Line 6. Premium on Capital Stock agrees with Sched Capital Stock Subscribed, Liability for Conversion Premium and Installments Received (Ref Pg 252) Line Total Premium on Capital Stock             | 0          | 0          | OK    |         |

**4100 Delta Natural Gas Company, Inc. 01/01/2024 - 12/31/2024**

**CheckList**

| Item  | Value 1     | Value 2     | Agree | Explain |
|---|-------------|-------------|-------|---------|
| Line 7. Other Paid-in Capital Stock agrees with Sched<br>Other Paid in Capital(Ref Pg 253) Line Total   | 74728019.00 | 74728019.00 | OK    |         |
| Line 8 . Installmnts Recvd Capital Stk agrees with<br>Sched Capital Stock Subscribed, Liability for<br>Conversion Premium and Installments Received (Ref<br>Pg 252) Line Tot Inst. Recvd on Capital Stock | 0           | 0           | OK    |         |
| Line 9. Discount on Capital Stock agrees with Sched<br>Discount on Capital Stock Acct 213 (Ref Pg 254) Line<br>Total  | 0           | 0           | OK    |         |
| Line 10. Capital Stock Expense agrees with Sched<br>Capital Stock Expense Acct 214 (Ref Pg 254) Line<br>Total   | 0           | 0           | OK    |         |
| Line 11 Retained Earnings agrees with Statement of<br>Retained Earnings for the Year (Ref Pg 118) Line 19.<br>Total Retained Earnings   | 15405853.00 | 15405853.00 | OK    |         |
| Line 12. Unappropriated Undistributed Subsidiary<br>Earnings agrees with Statement of Retained Earnings<br>for the Year (Ref Pg 118) Line 24. Balance End of<br>Year                                      | 0           | 0.0000      | OK    |         |
| Line 13. Reacquired Capital Stock agrees with Capital<br>Stock (Ref Pg 250) Line Total col Acct 217 (h)   | 0           | 0.0000      | OK    |         |
| Line 39. Taxes Accrued agrees with Sched Taxes<br>Accrued, Prepaid and Charged (Ref Pg 263) Line Total<br>Col Acct 236 (g)  | 6001617.00  | 6001617.00  | OK    |         |
| Line 45. Misc Current and Accrued Liabilities agrees<br>with Sched Misc Current and Accured Liabilities (Ref<br>Pg 268) Line Total  | 2572635.00  | 2572635.00  | OK    |         |
| Line 52. Other Deferred Credits agrees with Sched<br>Other Deferred Credits (Ref Pg 269) Line Total   | 367730.00   | 367730.00   | OK    |         |
| Income Statement (Ref Pg 114)   |             |             |       |         |
| Line 2. Gas Operating Revenues agrees with Sched<br>Gas Operating Revenues (Ref Pg 300) Line Total Col<br>(h)   | 56252584.00 | 56252584.00 | OK    |         |

**4100 Delta Natural Gas Company, Inc. 01/01/2024 - 12/31/2024**

**CheckList**

| Item   | Value 1     | Value 2     | Agree | Explain |
|--|-------------|-------------|-------|---------|
| Sum of Lines 4 and 5 Operation and Maint Expenses agrees with Sched Gas Operation and Maintenance (Ref Pg 335) Line Total Gas O and M Expenses                           | 33123836.00 | 33123836.00 | OK    |         |
| Line 6. Depreciation Exp (403) agrees with Sched Depreciation, Depletion and Amort (Ref Pg 336) Line Total Col Depreciation (b)  | 10813604.00 | 10813604.00 | OK    |         |
| Line 7. Amort and Depl (404-405) agrees with Sched Depreciation, Depletion and Amort (Ref Pg 336) Line Total Sum of Cols (c-f)   | 0           | 0.0000      | OK    |         |
| Sum of Lines 13,14 and 15. Taxes (408.1-409.1) agrees with Sched Taxes Accr, Prepd and Charged (Ref Pg 262) Line Total Col (j)   | 5868663.00  | 5868663.00  | OK    |         |
| Line 16. Provision for Deferred Income Taxes (410.1) agrees with SUM OF Acct 190 (Ref Pg 234) Col c , Acct 282 (Ref Pg 274) Col c and Acct 282 (Ref Pg 276) Col c        | -1643389.00 | -1643389.00 | OK    |         |
| Line 17. (Less) Provision for Deferred Income Taxes (411.1) agrees with SUM OF Acct 190 (Ref Pg 234) Col d , Acct 282 (Ref Pg 274) Col d and Acct 282 (Ref Pg 276) Col d | 0           | 0.0000      | OK    |         |
| Income Statement (Ref Pg 116)  |             |             |       |         |
| Sum of Lines 48,49 and 50 agrees with Sched Taxes Accr, Prepd and Charged (Ref Pg 262) Line Total Taxes Other Than Income Col (l)  | 0           | 0.0000      | OK    |         |
| Line 49. Provision for Deferred Inc. Taxes agrees with Sched Accumulated Deferred Income Taxes (Ref Pg 234) Line Total Acct 190 Col 410.2 (e)                            | 0           | 0.0000      | OK    |         |
| Line 52. (Less) Provision for Deferred Inc. Taxes CR agrees with Sched Accumulated Deferred Income Taxes (Ref Pg 234) Line Total Acct 190 Col 411.2 (f)                  | 0           | 0.0000      | OK    |         |
| Line 70. Income Taxes - Federal and Other agrees with Sched Taxes Accr, Prepd and Charged (Ref Pg 262) Col 409.3 (m) Sum of Lines Total Income Taxes Federal and Other   | 0           | 0.0000      | OK    |         |



**4100 Delta Natural Gas Company, Inc. 01/01/2024 - 12/31/2024**

**CheckList**

| Item   | Value 1      | Value 2      | Agree | Explain |
|--|--------------|--------------|-------|---------|
| <hr/>  |              |              |       |         |
| Summary of Utility Plant and Accumulated Provisions for Depreciation Amortization and Depletion (Ref Pg 200)                                 |              |              |       |         |
| Line 8. Total Utility Plant agrees with Sched Gas Plant in Service (Ref Pg 206) Line Total Gas Plant in Service Col (g)                      | 328900597.00 | 328900597.00 | OK    |         |
| Line 10. Held for Future Use agrees with Sched Gas Plant Held for Future Use (Ref Pg 214) Line Total   | 0            | 0            | OK    |         |
| Line 11. Construction Work in Progress agrees with Sched Construction Work in Progress (Ref Pg 216) Line Total                               | 18486650.00  | 18486650.00  | OK    |         |
| Line 18. Depreciation agrees with Sched Accumulated Provision for Depreciation of Gas Utility Plant (Ref Pg 219) Line Balance at End of Year | 150230551.00 | 150230551.00 | OK    |         |
| Statement of Retained Earnings for the Year (Ref Pg 118)   |              |              |       |         |
| Line 10 Total Dividends Declared - Preferred Stock agrees with Statement of Cash Flows (Ref Pg 120) Line 68. Dividends on Preferred Stock    | 0            | 0.0000       | OK    |         |
| Line 11. Total Dividends Declared - Common Stock agrees with Statement of Cash Flows (Ref Pg 120) Line 69. Dividends on Common Stock         | 0            | 0            | OK    |         |
| Miscellaneous General Expenses (Ref Pg 335)  |              |              |       |         |
| Line Total agrees with Sched Gas Operation and Maintenance (Ref Pg 323) Line Miscellaneous General Expenses                                  | 45406.00     | 45406.00     | OK    |         |

**4100 Delta Natural Gas Company, Inc. 01/01/2024 - 12/31/2024**

**Upload supporting documents**

**Document**

**Description**

**Supports**

## OATH

Commonwealth of Kentucky )  
 ) ss:  
 County of Clark )

John B Brown

(Name of Officer)

makes oath and says

that he/she is President

(Official title of officer)

of

Delta Natural Gas Company, Inc.

(Exact legal title or name of respondent)

that it is his/her duty to have supervision over the books of account of the respondent and to control the manner in which such books are kept; that he/she knows that such books have, during the period covered by the foregoing report, been kept in good faith in accordance with the accounting and other orders of the Public Service Commission of Kentucky, effective during the said period; that he/she has carefully examined the said report and to have the best of his/her knowledge and belief the entries contained in the said report have, so far as they relate to matters of account, been accurately taken from the said books of account and are in exact accordance therewith; that he/she believes that all other statements of fact contained in the said report are true; and that the said report is a correct and complete statement of the business and affairs of the above-named respondent during the period of time from and including

January 1, 2024, to and including December 31, 2024

John B Brown  
 (Signature of Officer)

subscribed and sworn to before me, a Notary Public, in and for

the State and County named in the above this the 24<sup>th</sup> day of March, 2025

**ROBERT P. NELLIPOWITZ** (Apply Seal Here)  
 NOTARY PUBLIC  
 STATE AT LARGE  
 KENTUCKY  
 COMMISSION # KYNP65066  
 MY COMMISSION EXPIRES JANUARY 16, 2027

My Commission expires

[Signature]  
 (Signature of officer authorized to administer oath)