

COMMONWEALTH OF KENTUCKY
BEFORE THE PUBLIC SERVICE COMMISSION

In the Matter of:

ELECTRONIC APPLICATION OF DELTA)	
NATURAL GAS COMPANY, INC. FOR AN)	
ADJUSTMENT OF ITS RATES AND A)	
CERTIFICATE OF PUBLIC)	CASE NO. 2021-00185
CONVENIENCE AND NECESSITY)	

DELTA NATURAL GAS COMPANY, INC.’S NOTICE OF FILING

On December 7, 2021, and December 8, 2021, the Commission issued orders denying confidential treatment for certain executive compensation information Delta Natural Gas Company, Inc. (“Delta”) provided in response to Commission Staff’s First Request Item Nos. 37, 38, and 39, and Attorney General’s First Request Item Nos. 14, 80(a), and 80(b). Delta hereby files public, unredacted versions of the documents for which the Commission denied confidential protection. Delta does not object to the Commission’s determination in this proceeding, but reserves all rights to seek confidential protection in subsequent proceedings.

Dated: January 4, 2022

Respectfully submitted,

Monica H. Braun

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Inc.

CERTIFICATE OF COMPLIANCE

In accordance with the Commission's Order of July 22, 2021 in Case No. 2020-00085 (Electronic Emergency Docket Related to the Novel Coronavirus COVID-19), this is to certify that the electronic filing has been transmitted to the Commission on January 4, 2022; and that there are currently no parties in this proceeding that the Commission has excused from participation by electronic means.

Marcia H. Braun

Delta Natural Gas Company, Inc

Case No 2021-00185

PSC-1 Item 37

Analysis of Compensation and Benefits Data in Gross Documents for the 12 months ending 12/31/2022

Employee categories	Merit Compensation		Average Merit %
	Effective 4/1/2022		
Corporate Officers (Individually)			
John Brown	\$	-	0%
Total KY Jurisdictional			
Corporate Officers (Collectively)			
Total Amount	\$	-	0%
Total KY Jurisdictional			
Directors			
Total Amount	\$	11,746.12	3%
Total KY Jurisdictional	\$	11,746.12	
Managers			
Total Amount	\$	12,952.08	3%
Total KY Jurisdictional	\$	12,952.08	
Supervisors			
Total Amount	\$	38,957.35	3%
Total KY Jurisdictional	\$	38,957.35	
Exempt			
Total Amount	\$	39,978.38	3%
Total KY Jurisdictional	\$	39,978.38	
Non-Exempt			
Total Amount	\$	143,627.99	3%
Total KY Jurisdictional	\$	143,627.99	
Total Amount	\$	247,261.92	
Total KY Jurisdictional	\$	247,261.92	

Projects a 3% merit on current salaries

Delta Natural Gas Company, Inc

Case No 2021-00185

PSC-1 Item 37

Analysis of Compensation and Benefits Data in Gross Documents for the 12 months ending 8/31/2021

Employee categories	Merit Compensation effective 4/1/2021	Average Merit %	Realignment increase to Base effective		Total Increase to Base
			5/1/2021		
Corporate Officers (Individually)					
John Brown	\$ -	0.0%	\$ -	\$ -	\$ -
Total KY Jurisdictional	\$ -		\$ -	\$ -	\$ -
Corporate Officers (Collectively)					
Total Amount	\$ -	0.0%	\$ -	\$ -	\$ -
Total KY Jurisdictional	\$ -		\$ -	\$ -	\$ -
Directors					
Total Amount	\$ 6,776.00	1.8%	\$ 15,661.50	\$ 22,437.50	\$ 22,437.50
Total KY Jurisdictional	\$ 6,776.00		\$ 15,661.50	\$ 22,437.50	\$ 22,437.50
Managers					
Total Amount	\$ 13,554.00	3.4%	\$ 6,982.06	\$ 20,536.06	\$ 20,536.06
Total KY Jurisdictional	\$ 13,554.00		\$ 6,982.06	\$ 20,536.06	\$ 20,536.06
Supervisors					
Total Amount	\$ 34,674.66	3.0%	\$ 104,841.69	\$ 139,516.35	\$ 139,516.35
Total KY Jurisdictional	\$ 34,674.66		\$ 104,841.69	\$ 139,516.35	\$ 139,516.35
Exempt					
Total Amount	\$ 29,879.89	2.8%	\$ 36,904.22	\$ 66,784.11	\$ 66,784.11
Total KY Jurisdictional	\$ 29,879.89		\$ 36,904.22	\$ 66,784.11	\$ 66,784.11
Non-Exempt					
Total Amount	\$ 129,203.63	3.0%	\$ 135,347.11	\$ 264,550.74	\$ 264,550.74
Total KY Jurisdictional	\$ 129,203.63		\$ 135,347.11	\$ 264,550.74	\$ 264,550.74
Total Amount	\$ 214,088.18		\$ 299,736.58		
Total KY Jurisdictional	\$ 214,088.18		\$ 299,736.58		

Realignment increase moved dollars from incentive into base to align compensation packages with Essential plans.

Delta Natural Gas Company, Inc

Case No 2021-00185

PSC-1 Item 37

Analysis of Compensation and Benefits Data in Gross Documents for the 12 months ending 12/31/2020

Employee categories	Merit Compensation effective 4/1/2020	Average Merit %
Corporate Officers (Individually)		
John Brown	\$ 15,000	Unredacted 5.0%
Total KY Jurisdictional	\$ 15,000	
Corporate Officers (Collectively)		
Total Amount	\$ 15,000	Unredacted 5.0%
Total KY Jurisdictional	\$ 15,000	
Directors		
Total Amount	\$ 17,600	5.0%
Total KY Jurisdictional	\$ 17,600	
Managers		
Total Amount	\$ 27,700	4.6%
Total KY Jurisdictional	\$ 27,700	
Supervisors		
Total Amount	\$ 48,805	4.2%
Total KY Jurisdictional	\$ 48,805	
Exempt		
Total Amount	\$ 44,703	3.3%
Total KY Jurisdictional	\$ 44,703	
Non-Exempt		
Total Amount	\$ 284,324	6.0%
Total KY Jurisdictional	\$ 284,324	
Total Amount	\$ 438,131.75	
Total KY Jurisdictional	\$ 438,131.75	

Delta Natural Gas Company, Inc

Case No 2021-00185

PSC-1 Item 37

Analysis of Compensation and Benefits Data in Gross Documents for the 12 months ending 12/31/2019

Employee categories	Merit Compensation effective 2/24/2019		Average Merit %
Corporate Officers (Individually)			
John Brown	\$	8,700.00	Unredacted
Total KY Jurisdictional	\$	8,700.00	
Corporate Officers (Collectively)			
Total Amount	\$	8,700.00	Unredacted
Total KY Jurisdictional	\$	8,700.00	
Directors			
Total Amount	\$	10,200.00	3%
Total KY Jurisdictional	\$	10,200.00	
Managers			
Total Amount	\$	23,700.00	4%
Total KY Jurisdictional	\$	23,700.00	
Supervisors			
Total Amount	\$	65,532.89	6%
Total KY Jurisdictional	\$	65,532.89	
Exempt			
Total Amount	\$	42,950.03	3%
Total KY Jurisdictional	\$	42,950.03	
Non-Exempt			
Total Amount	\$	128,576.97	3%
Total KY Jurisdictional	\$	128,576.97	
Total Amount	\$	279,659.89	3%
Total KY Jurisdictional	\$	279,659.89	

No. 38

There is only one employee considered an officer during this period of time. Please see the salary information below for John Brown. Please also refer to Filing Requirement Tab 60 – 807 KAR 5:001 Section 16(8)(g) for the details of Mr. Brown’s base period compensation.

2018				2019				2020				2021			
Old Salary	New Salary	Inc \$	Inc %	Old Salary	New Salary	Inc \$	Inc %	Old Salary	New Salary	Inc \$	Inc %	Old Salary	New Salary	Inc \$	Inc %
264,000	290,000	26,000	9.8%	290,000	298,700	8,700	3.0%	298,700	313,700	15,000	5.0%	313,700	313,700	0	0.0%
Unredacted				Unredacted				Unredacted				Unredacted			
Effective 07/01/2018				Effective 02/24/2019				Effective 02/23/2020				Effective 04/01/2021			

Please note the 9.8% increase in 2018 was in recognition of increased responsibility being promoted to President from Chief Operating Officer. The previous President’s salary, who retired in September 2018, was \$438,000 per year at the time.

Unredacted

John Brown, President Delta Gas reports to Michael Huwar, President, Peoples Natural Gas.

John Brown, President Delta Gas, has 4 direct reports listed below.

Manager	Employee
John Brown	Emily Bennett
John Brown	Donald Cartwright
John Brown	Jonathan Morphew
John Brown	Jeffrey Steele

Please see the job descriptions below:

Delta Natural Gas Company, Inc.

Job Description

Job Title: President – John Brown

Reports To: President – Peoples Natural Gas

Section: Operations

Function:

Oversees and directs all Operations of the Company, Business Development, regulatory relations, and external relations. Is responsible for the design and administration of the rates of the Company to fully return the cost of service, produce a fair return and distribute costs equitably among customers.

Duties:

1. Directs, administers and coordinates the activities of the Company along with the duties of the Director of Operations, Director of Gas Supply, Manager of Development and Administration.
2. Directs and coordinates presentation of rate and other regulatory applications and presents testimony in PSC, FERC or other regulatory proceedings as required.
3. Supervises the continuous review of rates and cost of service to identify areas in which rate adjustments are needed to produce acceptable rates of return.
4. Directs rate design and cost of service studies.
5. Directs, coordinates and assists in the preparation and filing of Gas Cost Recovery (GCR) filings.
6. Interprets and keeps abreast of state and national regulatory trends and informs management of the effects of such trends.
7. Directs the development of Operating and Capital budgets.

8. Monitors PSC rule and regulation changes and recommends Company practice changes resulting therefrom; directs filing of Company tariffs, Rules and Regulations and Company practices as required with the PSC.
9. Plans and directs the Business Development Team.
10. Assists in contact with various agencies and outside groups, so as to stay aware of, and provide input to, regulatory and other matters that would impact the Company.
11. Directs and coordinates Company meetings.
12. Signs and/or seals documents requiring the signature and/or the Corporate Seal of the Company.
13. Prepares presentations for meetings of the State Presidents and for meetings of Board of Directors, as required.
14. Assures sound working relationships are maintained with customers, vendors, public and governmental bodies, legal counsel and outside consultants.
15. Coordinates continuing succession planning and implementation of changes as applicable.
16. Promote effective communication and cooperation among all employees enabling timely and accurate information to flow inside and outside the organization.
17. Performs any and all other duties which may be requested by authorized personnel.

Qualifications:

EDUCATION:

- Bachelor's degree in Engineering, Law, Business, Finance, Accounting or equivalent experience

PROFESSIONAL CERTIFICATIONS:

- Professional Engineering License or CPA desirable

PREVIOUS EXPERIENCE REQUIRED:

- Minimum of 15 years experience, preferable in the regulated sector; should also have at least one professional specialty (e.g. finance, engineering, etc.)

OTHER JOB RESPONSIBILITIES:

Number of Employees Supervised:

- Direct: 4
- Indirect: All other employees in Operations

PUBLIC CONTACTS:

- Contact with Kentucky PSC, FERC, attorneys and consultants

OTHER JOB REQUIREMENTS:

- Must possess a valid drivers license

Remarks: In addition to the above qualifications all employees must meet the general qualifications and requirements pertaining to all jobs.

Delta Natural Gas Company, Inc.
Case No. 2021-00185
Analysis of Compensation and Benefit Data, in gross dollars
For the 12 Months Ending August 31, 2021

Employee Categories	Title	Regular	Overtime	Excess Vacation Payout	Standby	Bonus and Incentive	Other	Sub-Total	Health Benefits		Dental/Vision Benefits		LTD/STD		Life Insurance		ADAD		401(K)		Defined Retirement Amount			Other (specify)		Totals						
									Company	Employee	Company	Employee	Company	Employee	Company	Employee	Company	Employee	Company	Employee	Non-Elective	Company	Employee	Non-Elective	Company	Employee	Company	Employee	Company	Employee	Non-elective	
DELTA and PEOPLES KY																																
Corporate Officer (Individually)																																
	John B. Brown	President	\$ 319,412	\$ -	\$ -	\$ -	\$ 170,679	\$ 9,329	\$ 499,420	\$ 17,459	\$ 2,391	\$ 505	\$ 176	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 9,412	\$ 31,498	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 27,376	\$ 34,064	\$ -
	Total Amount		\$ 319,412	\$ -	\$ -	\$ -	\$ 170,679	\$ 9,329	\$ 499,420	\$ 17,459	\$ 2,391	\$ 505	\$ 176	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 9,412	\$ 31,498	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 27,376	\$ 34,064	\$ -	
	Jurisdictional Amount		\$ 319,412	\$ -	\$ -	\$ -	\$ 170,679	\$ 9,329	\$ 499,420	\$ 17,459	\$ 2,391	\$ 505	\$ 176	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 9,412	\$ 31,498	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 27,376	\$ 34,064	\$ -	
Directors																																
	Total Amount		\$ 375,821	\$ -	\$ -	\$ -	\$ 86,930	\$ 572	\$ 463,323	\$ 22,940	\$ 3,527	\$ 669	\$ 263	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 18,804	\$ 45,118	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 42,413	\$ 48,908	\$ -	
	Jurisdictional Amount		\$ 375,821	\$ -	\$ -	\$ -	\$ 86,930	\$ 572	\$ 463,323	\$ 22,940	\$ 3,527	\$ 669	\$ 263	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 18,804	\$ 45,118	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 42,413	\$ 48,908	\$ -	
Exempt																																
	Total Amount		\$ 1,154,962	\$ 8,352	\$ -	\$ 58	\$ 81,001	\$ 25,566	\$ 1,269,938	\$ 201,899	\$ 31,382	\$ 5,705	\$ 2,203	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 54,469	\$ 113,334	\$ 15,933	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 282,074	\$ 146,919	\$ 15,933	
	Jurisdictional Amount		\$ 1,154,962	\$ 8,352	\$ -	\$ 58	\$ 81,001	\$ 25,566	\$ 1,269,938	\$ 201,899	\$ 31,382	\$ 5,705	\$ 2,203	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 54,469	\$ 113,334	\$ 15,933	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 282,074	\$ 146,919	\$ 15,933	
Managers																																
	Total Amount		\$ 676,896	\$ -	\$ -	\$ -	\$ 111,618	\$ 10,673	\$ 799,187	\$ 83,298	\$ 12,313	\$ 2,814	\$ 1,010	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 33,868	\$ 94,981	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 119,980	\$ 108,304	\$ -	
	Jurisdictional Amount		\$ 676,896	\$ -	\$ -	\$ -	\$ 111,618	\$ 10,673	\$ 799,187	\$ 83,298	\$ 12,313	\$ 2,814	\$ 1,010	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 33,868	\$ 94,981	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 119,980	\$ 108,304	\$ -	
Non-Exempt																																
	Total Amount		\$ 4,979,167	\$ 288,413	\$ -	\$ 86,535	\$ 178,752	\$ 126,512	\$ 5,659,378	\$ 1,269,801	\$ 195,378	\$ 45,369	\$ 18,334	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 217,995	\$ 368,398	\$ 126,623	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,533,164	\$ 882,110	\$ 126,623	
	Jurisdictional Amount		\$ 4,979,167	\$ 288,413	\$ -	\$ 86,535	\$ 178,752	\$ 126,512	\$ 5,659,378	\$ 1,269,801	\$ 195,378	\$ 45,369	\$ 18,334	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 217,995	\$ 368,398	\$ 126,623	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,533,164	\$ 882,110	\$ 126,623	
Part-Time																																
	Total Amount		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,365	\$ 598	\$ 126	\$ 44	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 54	\$ 54	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,545	\$ 696	\$ -	
	Jurisdictional Amount		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,365	\$ 598	\$ 126	\$ 44	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 54	\$ 54	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,545	\$ 696	\$ -	
Supervisor																																
	Total Amount		\$ 1,380,228	\$ -	\$ -	\$ -	\$ 115,796	\$ 30,036	\$ 1,526,059	\$ 303,489	\$ 43,145	\$ 8,619	\$ 3,030	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 70,193	\$ 167,793	\$ 13,260	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 382,301	\$ 213,968	\$ 13,260	
	Jurisdictional Amount		\$ 1,380,228	\$ -	\$ -	\$ -	\$ 115,796	\$ 30,036	\$ 1,526,059	\$ 303,489	\$ 43,145	\$ 8,619	\$ 3,030	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 70,193	\$ 167,793	\$ 13,260	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 382,301	\$ 213,968	\$ 13,260	
	Total Amounts		\$ 8,886,485	\$ 296,764	\$ -	\$ 86,593	\$ 744,775	\$ 202,688	\$ 10,217,305	\$ 1,903,252	\$ 288,733	\$ 63,806	\$ 25,059	\$ 8,130	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 404,796	\$ 821,176	\$ 155,816	\$ 821,679	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,354,052	\$ 1,134,968	\$ 155,816	
	Total KY Jurisdictional		\$ 8,886,485	\$ 296,764	\$ -	\$ 86,593	\$ 744,775	\$ 202,688	\$ 10,217,305	\$ 1,903,252	\$ 288,733	\$ 63,806	\$ 25,059	\$ 8,130	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 404,796	\$ 821,176	\$ 155,816	\$ 821,679	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,354,052	\$ 1,134,968	\$ 155,816	

Delta Natural Gas Company, Inc.
Case No. 2021-00185
Analysis of Compensation and Benefit Data, in gross dollars
For the 12 Months Ending December 31, 2020

Employee Categories	Title	Regular	Overtime	Excess Vacation Payout	Standby	Bonus and Incentive	Other	Sub-Total	Health Benefits		Dental/Vision Benefits		LTD/STD		Life Insurance		AD&D		401(k)			Defined Retirement Amount		Other (specify)		Totals					
									Company	Employee	Company	Employee	Company	Employee	Company	Employee	Company	Employee	Company	Employee	Non-Elective	Company	Employee	Non-Elective	Company	Employee	Company	Employee	Non-Elective	Company	Employee
DELTA and PEOPLES KY																															
Corporate Officer (Individually)																															
	John B. Brown	President	\$ 322,886	\$ -	\$ -	\$ -	\$ 172,535	\$ 9,430	\$ 504,851	\$ 17,526	\$ 2,400	\$ 345	\$ 120	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,607	\$ 25,454	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 25,477	\$ 27,974	\$ -
	Total Amount		\$ 322,886	\$ -	\$ -	\$ -	\$ 172,535	\$ 9,430	\$ 504,851	\$ 17,526	\$ 2,400	\$ 345	\$ 120	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,607	\$ 25,454	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 25,477	\$ 27,974	\$ -	
	Jurisdictional Amount		\$ 322,886	\$ -	\$ -	\$ -	\$ 172,535	\$ 9,430	\$ 504,851	\$ 17,526	\$ 2,400	\$ 345	\$ 120	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,607	\$ 25,454	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 25,477	\$ 27,974	\$ -	
Directors																															
	Total Amount		\$ 379,908	\$ -	\$ -	\$ -	\$ 87,875	\$ 578	\$ 468,362	\$ 23,028	\$ 3,540	\$ 457	\$ 180	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 15,196	\$ 36,461	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 38,681	\$ 40,181	\$ -	
	Jurisdictional Amount		\$ 379,908	\$ -	\$ -	\$ -	\$ 87,875	\$ 578	\$ 468,362	\$ 23,028	\$ 3,540	\$ 457	\$ 180	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 15,196	\$ 36,461	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 38,681	\$ 40,181	\$ -	
Exempt																															
	Total Amount		\$ 1,167,522	\$ 8,442	\$ -	\$ 59	\$ 81,882	\$ 25,844	\$ 1,283,749	\$ 202,667	\$ 31,501	\$ 3,898	\$ 1,505	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 44,018	\$ 91,589	\$ 12,876	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 250,583	\$ 124,595	\$ 12,876	
	Jurisdictional Amount		\$ 1,167,522	\$ 8,442	\$ -	\$ 59	\$ 81,882	\$ 25,844	\$ 1,283,749	\$ 202,667	\$ 31,501	\$ 3,898	\$ 1,505	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 44,018	\$ 91,589	\$ 12,876	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 250,583	\$ 124,595	\$ 12,876	
Managers																															
	Total Amount		\$ 684,257	\$ -	\$ -	\$ -	\$ 112,832	\$ 10,789	\$ 807,878	\$ 83,615	\$ 12,360	\$ 1,923	\$ 690	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 27,369	\$ 76,757	\$ 4,217	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 112,907	\$ 89,807	\$ 4,217	
	Jurisdictional Amount		\$ 684,257	\$ -	\$ -	\$ -	\$ 112,832	\$ 10,789	\$ 807,878	\$ 83,615	\$ 12,360	\$ 1,923	\$ 690	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 27,369	\$ 76,757	\$ 4,217	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 112,907	\$ 89,807	\$ 4,217	
Non-Exempt																															
	Total Amount		\$ 5,033,317	\$ 291,549	\$ -	\$ 87,476	\$ 180,696	\$ 127,888	\$ 5,720,926	\$ 1,274,630	\$ 196,121	\$ 30,998	\$ 12,527	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 176,168	\$ 297,714	\$ 102,328	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,481,797	\$ 506,362	\$ 102,328	
	Jurisdictional Amount		\$ 5,033,317	\$ 291,549	\$ -	\$ 87,476	\$ 180,696	\$ 127,888	\$ 5,720,926	\$ 1,274,630	\$ 196,121	\$ 30,998	\$ 12,527	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 176,168	\$ 297,714	\$ 102,328	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,481,797	\$ 506,362	\$ 102,328	
Part-Time																															
	Total Amount								\$ 4,381	\$ 600	\$ 86	\$ 30	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 44	\$ 44	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,512	\$ 674	\$ -		
	Jurisdictional Amount								\$ 4,381	\$ 600	\$ 86	\$ 30	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 44	\$ 44	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,512	\$ 674	\$ -		
Supervisors																															
	Total Amount		\$ 1,395,238	\$ -	\$ -	\$ -	\$ 117,055	\$ 30,362	\$ 1,542,655	\$ 304,644	\$ 43,309	\$ 5,889	\$ 2,070	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 56,725	\$ 135,599	\$ 10,715	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 367,257	\$ 180,976	\$ 10,715	
	Jurisdictional Amount		\$ 1,395,238	\$ -	\$ -	\$ -	\$ 117,055	\$ 30,362	\$ 1,542,655	\$ 304,644	\$ 43,309	\$ 5,889	\$ 2,070	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 56,725	\$ 135,599	\$ 10,715	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 367,257	\$ 180,976	\$ 10,715	
	Total Amounts		\$ 8,983,129	\$ 299,992	\$ -	\$ 87,535	\$ 752,874	\$ 204,892	\$ 10,328,422	\$ 1,910,490	\$ 289,831	\$ 43,596	\$ 17,122	\$ 66,289	\$ -	\$ 4,662	\$ -	\$ 4,662	\$ -	\$ 327,128	\$ 663,617	\$ 130,137	\$ 857,986	\$ -	\$ -	\$ -	\$ -	\$ 53,214,814	\$ 970,570	\$ 130,137	
	Total KY Jurisdictional		\$ 8,983,129	\$ 299,992	\$ -	\$ 87,535	\$ 752,874	\$ 204,892	\$ 10,328,422	\$ 1,910,490	\$ 289,831	\$ 43,596	\$ 17,122	\$ 66,289	\$ -	\$ 4,662	\$ -	\$ 4,662	\$ -	\$ 327,128	\$ 663,617	\$ 130,137	\$ 857,986	\$ -	\$ -	\$ -	\$ -	\$ 53,214,814	\$ 970,570	\$ 130,137	

Delta Natural Gas Company, Inc.
Case No. 2021-00185

Analysis of Compensation and Benefit Data, in gross dollars
For the 12 Months Ending December 31, 2018

Employee Categories	Title	Regular	Overtime	Excess Vacation Payout	Standby	Bonus and Incentive	Other	Sub-Total	Health Benefits	LTD/STD		Life Insurance		AD&D		401(k)		Defined Retirement Amount			Other (specify)		
										Company	Employee	Company	Employee	Company	Employee	Company	Employee	Company	Employee	Non-Elective	Company	Employee	Non-Elective
DELTA and PEOPLES KY																							
Corporate Officer (Individually)																							
John B. Brown	President	\$ 277,000	\$ -	\$ -	\$ -	\$ 159,500	\$ 14,454	\$ 450,954	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 19,937	\$ 45,425	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Glen R. Jennings*	Former President	\$ 318,673	\$ -	\$ -	\$ -	\$ 410,000	\$ 932,001	\$ 1,660,674	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Total Amount		\$ 595,673	\$ -	\$ -	\$ -	\$ 569,500	\$ 946,455	\$ 2,111,628	\$ 4,200	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 19,937	\$ 45,425	\$ -	\$ -	\$ -	\$ -	\$ -	
Jurisdictional Amount		\$ 595,673	\$ -	\$ -	\$ -	\$ 569,500	\$ 946,455	\$ 2,111,628	\$ 4,200	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 19,937	\$ 45,425	\$ -	\$ -	\$ -	\$ -	\$ -	
Directors																							
Total Amount		\$ 573,911	\$ -	\$ -	\$ -	\$ 460,643	\$ 114,645	\$ 1,149,198	\$ 6,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 20,407	\$ 57,953	\$ -	\$ -	\$ -	\$ -	\$ -	
Jurisdictional Amount		\$ 573,911	\$ -	\$ -	\$ -	\$ 460,643	\$ 114,645	\$ 1,149,198	\$ 6,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 20,407	\$ 57,953	\$ -	\$ -	\$ -	\$ -	\$ -	
Exempt																							
Total Amount		\$ 1,001,235	\$ 31,131	\$ -	\$ -	\$ 48,000	\$ 32,054	\$ 1,112,421	\$ 38,557	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 35,837	\$ 66,020	\$ 8,331	\$ -	\$ -	\$ -	\$ -	
Jurisdictional Amount		\$ 1,001,235	\$ 31,131	\$ -	\$ -	\$ 48,000	\$ 32,054	\$ 1,112,421	\$ 38,557	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 35,837	\$ 66,020	\$ 8,331	\$ -	\$ -	\$ -	\$ -	
Managers																							
Total Amount		\$ 688,883	\$ -	\$ -	\$ -	\$ 60,000	\$ 29,459	\$ 778,342	\$ 16,650	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 26,783	\$ 75,692	\$ 7,200	\$ -	\$ -	\$ -	\$ -	
Jurisdictional Amount		\$ 688,883	\$ -	\$ -	\$ -	\$ 60,000	\$ 29,459	\$ 778,342	\$ 16,650	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 26,783	\$ 75,692	\$ 7,200	\$ -	\$ -	\$ -	\$ -	
Non-Exempt																							
Total Amount		\$ 4,138,281	\$ 315,563	\$ -	\$ -	\$ 22,255	\$ 93,180	\$ 4,569,279	\$ 266,581	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 147,925	\$ 242,423	\$ 90,299	\$ -	\$ -	\$ -	\$ -	
Jurisdictional Amount		\$ 4,138,281	\$ 315,563	\$ -	\$ -	\$ 22,255	\$ 93,180	\$ 4,569,279	\$ 266,581	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 147,925	\$ 242,423	\$ 90,299	\$ -	\$ -	\$ -	\$ -	
Part-Time																							
Total Amount		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 379	\$ 379	\$ -	\$ -	\$ -	\$ -	\$ -	
Jurisdictional Amount		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 379	\$ 379	\$ -	\$ -	\$ -	\$ -	\$ -	
Supervisor																							
Total Amount		\$ 1,362,051	\$ 9,192	\$ -	\$ -	\$ 11,756	\$ 33,002	\$ 1,416,001	\$ 55,069	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 51,254	\$ 112,514	\$ 7,941	\$ -	\$ -	\$ -	\$ -	
Jurisdictional Amount		\$ 1,362,051	\$ 9,192	\$ -	\$ -	\$ 11,756	\$ 33,002	\$ 1,416,001	\$ 55,069	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 51,254	\$ 112,514	\$ 7,941	\$ -	\$ -	\$ -	\$ -	
Total Amount		\$ 8,360,035	\$ 355,887	\$ -	\$ -	\$ 1,172,154	\$ 1,248,794	\$ 11,136,869	\$ 387,557	\$ 66,710	\$ -	\$ 5,384	\$ -	\$ 5,384	\$ -	\$ 302,521	\$ 600,405	\$ 113,771	\$ 502,067	\$ -	\$ -	\$ -	
Total KY Jurisdictional		\$ 8,360,035	\$ 355,887	\$ -	\$ -	\$ 1,172,154	\$ 1,248,794	\$ 11,136,869	\$ 387,557	\$ 66,710	\$ -	\$ 5,384	\$ -	\$ 5,384	\$ -	\$ 302,521	\$ 600,405	\$ 113,771	\$ 502,067	\$ -	\$ -	\$ -	

Bonuses were part of the 2017 Merger Agreement.

No LTI awards were provided to Delta Gas employees

*Other Compensation includes gifts, cash, auto allowances, , service awards. The cash payment was a one time award related to moving from a semi-monthly to biweekly payroll cycle.

*Glen Jennings was former President who left at the Merger. His termination package included a supplemental retirement payment, auto and accrued benefit payment

Health Benefits were not broken down into categories (medical, dental, vision) or by payer (company or employee)