

DELTA NATURAL GAS COMPANY, INC.
CASE NO. 2021-00185

FIRST ATTORNEY GENERAL DATA REQUEST
DATED JULY 14, 2021

54. **Professional Service Expenses for Prior Years.** Staff's First Series of Data Requests, question 6 (Staff DR 1-6), requested a detailed analysis of professional expenses for the 12 months preceding the test period. Because Delta's response to this data request did not show professional service expenses (by vendor) for the preceding test period in an easy to follow spreadsheet format like Tab 59 (and the information was not provided in a working Excel spreadsheet), it was difficult to identify and evaluate these amounts by vendor and period. Address the following regarding professional services, where professional services are intended to include those categories at the attachment to Tab 59 consisting of Outside Legal Services, Accounting-Audit, Accounting-Other, and Professional Service Expenses:
- a. Provide professional services by vendor name and amount for Delta and PKY for each of the calendar years 2017, 2018, 2019, 2020, and the Base Period in a working Excel spreadsheet format similar to that provided at Tab 59 for professional services. For each year/period, show the vendor name and amount by account number on the books of Delta (and PKY).
 - b. Regarding (a) above, identify all expense amounts that were allocated from each of Essential and PNG to each of Delta and PKY (for each of the periods).
 - c. Regarding the change in professional service expense for each year from 2107 through the Base Period, identify the 10 largest vendors with expense balances of \$20,000 or more that are contributing to this change from year-to-year, and explain why these vendors cost changed from year-to-year. Also, provide copies of contracts for these related vendors, a description of the services provided, and a copy of the three largest invoices (for each applicable period) for each vendor.
 - d. Regarding (c) above, identify those vendor costs that are recurring and those which are one-time non-recurring costs.

Response:

- a. See attached filed in Excel format.
- b. See attached filed in Excel format.
- c. See attached filed in Excel format. The requested invoices are also attached except for ADP invoices that will be provided in a supplemental response. Also see the response to Question No. 56 for copies of agreements in place.
- d. See attached filed in Excel format.

Sponsoring Witness: Andrea Schroeder

**DELTA NATURAL GAS COMPANY, INC.
CASE NO. 2021-00185**

**FIRST ATTORNEY GENERAL DATA REQUEST
DATED JULY 14, 2021**

October 21, 2021 Supplemental Response:

- c. Attached are the requested invoices for ADP.



ADP, LLC
 1851 N RESLER DRIVE MS-100
 EL PASO TX 79912

A more human resource.™



ADVICE OF DEBIT

Client Name : DELTA NATURAL GAS COMPANY
Client Number : 1675684
Advice of Debit Number : 551995460
Advice of Debit Date : 02/20/2020
Advice of Debit Due Date : 02/27/2020
Total Debited This Invoice : \$4,068.75

0035744 01 MB 0.436 01 TR 00149 R2BDDC12 000000



DONNA STONEKING
 DELTA NATURAL GAS COMPANY
 3617 LEXINGTON RD
 FORD, KY 40391-9706

Inquiries

For Billing inquiries, please contact MANortheastService@adp.com.

For Product/Service inquiries, please contact your Client Service Team.

CURRENT CHARGES

ADP PAYROLL SERVICES		QUANTITY	RATE	BASE	TOTAL CHARGES	TAX
COMPANY CODE 0056-10-XWK						
Processing Charges for						
Period Ending Date: 01/09/2020						
2019/Q4 Y/E Info - Tax Reporting, W-2'S		651	\$6.25 each		\$4,068.75	

TOTAL CHARGES FOR COMPANY CODE: 0056-10-XWK \$4,068.75

Total Debited \$4,068.75

WE APPRECIATE YOUR BUSINESS! - NO PAYMENT REQUIRED.

This amount will be processed for debit from your account # XXXXX7028 on 02/27/2020 or the next banking day. Please confirm the debit was completed with your banking institution to ensure the invoice is paid in full.



A more human resource.™

ADP, LLC
 1851 N RESLER DRIVE MS-100
 EL PASO TX 79912

ADVICE OF DEBIT

Client Name	:	DELTA NATURAL GAS COMPANY
Client Number	:	1675684
Advice of Debit Number	:	551907125
Advice of Debit Date	:	02/14/2020
Advice of Debit Due Date	:	02/21/2020
Total Debited This Invoice	:	\$1,098.26

0022983 01 MB 0.436 01 TR 00098 R2BDDC12 000000



DONNA STONEKING
 DELTA NATURAL GAS COMPANY
 3617 LEXINGTON RD
 FORD, KY 40391-9706

Inquiries

For Billing inquiries, please contact MANortheastService@adp.com.
 For Product/Service inquiries, please contact your Client Service Team.

**** IMPORTANT MESSAGE ****
*****Year-End Billing Reminder*****
 Please be advised that Year-End Fees for items such as W2s, W2Cs, and 1099s, will be invoiced on February 20, 2020. You will receive a separate Advice of Debit for these charges.

CURRENT CHARGES

ADP PAYROLL SERVICES	QUANTITY	RATE	BASE	TOTAL CHARGES	TAX
COMPANY CODE 0058-10-XWK					
Processing Charges for Period Ending Date: 01/31/2020					
Local Jurisdiction Fee	30	\$9.00 each		\$270.00	
1st Lcl No Charge-Robe,KY Addl Local Jurisdiction Jack,KY Jeff,KY Whit,KY Clay,KY Laur,KY Bath,KY Bour,KY Pine,KY Stan,KY Esti,KY Beat,KY Lexi,KY Rowa,KY Nich,KY Rich,KY Wilm,KY Madi,KY Powe,KY Bere,KY Faye,KY Mont,KY Jess,KY Clar,KY Cama,KY Midd,KY Lesl,KY Knox,KY Clay,KY Meni,KY Corb,KY					
Reverse Wire of Funds Fee	12	\$12.00 each		\$144.00	
Wire Date: 01/02/20 Wire Date: 01/14/20 Wire Date: 01/16/20 Wire Date: 01/30/20 Wire Date: 01/30/20 Wire Date: 01/03/20 Wire Date: 01/15/20 Wire Date: 01/17/20 Wire Date: 01/17/20 Wire Date: 01/31/20 Wire Date: 01/31/20 Wire Date: 01/31/20					
Processing Charges for Period Ending Date: 02/08/2020					
Workforce Now Expanded Payroll	297	\$1.90 each		\$564.30	
Includes: Payroll & Tax Filing Check Signing & Stuffing Labor Distribution New Hire Reporting Content Management Electronic Paystatements Banking WGPS 24 Hour Turnaround General Ledger Interface Custom Report Writer iReports					

S 022983 R2BDDC12 011381 E

X



ADVICE OF DEBIT

ADP, Inc.
 PO Box 842875
 Boston MA 02284-2875

Client Name : DELTA NATURAL GAS COMPANY
Client Number : 1675684
Advice of Debit Number : 570221167
Advice of Debit Date : 12/18/2020
Advice of Debit Due Date : 12/25/2020
Total Debited This Invoice : \$974.45

i Inquiries

For Product/Service inquiries, please contact your Client Service Team.

DONNA STONEKING
 DELTA NATURAL GAS COMPANY
 3617 LEXINGTON RD
 FORD, KY 40391-9706

CURRENT CHARGES

ADP PAYROLL SERVICES COMPANY CODE 0056-10-XWK	QUANTITY	RATE	BASE	TOTAL CHARGES	TAX
Processing Charges for Period Ending Date: 11/30/2020					
Late Close Fee 3Qtr20 0 Batch 20/3/240 3Qtr20	1			\$100.00	
Local Jurisdiction Fee 1st Lcl No Charge-Robe,KY Addl Local Jurisdiction Jack,KY Jeff,KY Whit,KY Clay,KY Laur,KY Bath,KY Bour,KY Pine,KY Stan,KY Esti,KY Beat,KY Lexi,KY Rowa,KY Nich,KY Rich,KY Wilm,KY Madi,KY Powe,KY Bere,KY Faye,KY Mont,KY Jess,KY Clar,KY Cama,KY Midd,KY Lesl,KY Knox,KY Clay,KY Meni,KY Corb,KY	30	\$9.00 each		\$270.00	
Reverse Wire of Funds Fee Wire Date: 11/05/20 Wire Date: 11/05/20 Wire Date: 11/12/20 Wire Date: 11/19/20 Wire Date: 11/25/20 Wire Date: 11/27/20 Wire Date: 11/06/20 Wire Date: 11/06/20 Wire Date: 11/06/20 Wire Date: 11/13/20 Wire Date: 11/20/20 Wire Date: 11/20/20 Wire Date: 11/27/20 Wire Date: 11/30/20	14	\$12.00 each		\$168.00	
Processing Charges for Period Ending Date: 12/12/2020					
Workforce Now Enhanced Payroll formerly known as Workforce Now Expanded Payroll Includes: Payroll & Tax Filing Check Signing & Stuffing Labor Distribution New Hire Reporting Content Management Electronic Paystatements Banking WGPS 24 Hour Turnaround General Ledger Interface Custom Report Writer iReports Payroll EE Mgr & Self Service Benefit Accruals	175	\$1.95 each		\$341.25	
GTL Automated Calculation	175	\$0.09 each		\$15.75	
Courier Delivery	1			\$8.30	
Management Reports for					



Advice of Debit Number : 570221167
Advice of Debit Date : 12/18/2020

CURRENT CHARGES

ADP PAYROLL SERVICES COMPANY CODE 0056-10-XWK	QUANTITY	RATE	BASE	TOTAL CHARGES	TAX
Period Ending Date: 12/12/2020					
Bpas P/F	2,258			\$46.95	
Bpas M/F	424			\$24.20	

TOTAL CHARGES FOR COMPANY CODE: 0056-10-XWK \$974.45

Total Debited \$974.45

WE APPRECIATE YOUR BUSINESS! - NO PAYMENT REQUIRED.

This amount will be processed for debit from your account # XXXXX7028 on 12/25/2020 or the next banking day. Please confirm the debit was completed with your banking institution to ensure the invoice is paid in full.



ADVICE OF DEBIT

ADP, Inc.
 PO Box 842875
 Boston MA 02284-2875

Client Name : DELTA NATURAL GAS COMPANY
Client Number : 1675684
Advice of Debit Number : 574494943
Advice of Debit Date : 02/18/2021
Advice of Debit Due Date : 02/25/2021
Total Debited This Invoice : \$3,293.75

i **Inquiries**

For Product/Service inquiries, please contact your Client Service Team.

DONNA STONEKING
 DELTA NATURAL GAS COMPANY
 3617 LEXINGTON RD
 FORD, KY 40391-9706

CURRENT CHARGES

ADP PAYROLL SERVICES COMPANY CODE 0056-10-XWK	QUANTITY	RATE	BASE	TOTAL CHARGES	TAX
Processing Charges for Period Ending Date: 01/22/2021					
2020/Q4 Y/E Info - Tax Reporting, W-2'S	527	\$6.25 each		\$3,293.75	

TOTAL CHARGES FOR COMPANY CODE: 0056-10-XWK \$3,293.75

Total Debited \$3,293.75

WE APPRECIATE YOUR BUSINESS! - NO PAYMENT REQUIRED.

This amount will be processed for debit from your account # XXXXX7028 on 02/25/2021 or the next banking day. Please confirm the debit was completed with your banking institution to ensure the invoice is paid in full.



ADVICE OF DEBIT

ADP, Inc.
 PO Box 842875
 Boston MA 02284-2875

Client Name : DELTA NATURAL GAS COMPANY
Client Number : 1675684
Advice of Debit Number : 571978107
Advice of Debit Date : 01/15/2021
Advice of Debit Due Date : 01/22/2021
Total Debited This Invoice : \$1,256.29

i **Inquiries**

For Product/Service inquiries, please contact your Client Service Team.

DONNA STONEKING
 DELTA NATURAL GAS COMPANY
 3617 LEXINGTON RD
 FORD, KY 40391-9706

CURRENT CHARGES

ADP PAYROLL SERVICES COMPANY CODE 0056-10-XWK	QUANTITY	RATE	BASE	TOTAL CHARGES	TAX
Processing Charges for Period Ending Date: 12/31/2020					
Online ADP Check Voids and/or Stop Payments	3	\$12.00 each		\$36.00	
Local Jurisdiction Fee 1st Lcl No Charge-Robe,KY Addl Local Jurisdiction Jack,KY Jeff,KY Whit,KY Clay,KY Laur,KY Bath,KY Bour,KY Pine,KY Stan,KY Esti,KY Beat,KY Lexi,KY Rowa,KY Nich,KY Rich,KY Wilm,KY Madi,KY Powe,KY Bere,KY Faye,KY Mont,KY Jess,KY Clar,KY Cama,KY Midd,KY Lesl,KY Knox,KY Clay,KY Meni,KY Corb,KY	30	\$9.00 each		\$270.00	
Amended Rtn Fee - Fed 941 1Qtr20 Control# 68899z2 Federal Amended 09/Xwk	1			\$195.00	
Amended Rtn Fee - Sit 1Qtr20 Control# 68899z2 KY Amended 09/Xwk	1			\$195.00	
Reverse Wire of Funds Fee Wire Date: 12/03/20 Wire Date: 12/14/20 Wire Date: 12/17/20 Wire Date: 12/30/20 Wire Date: 12/30/20 Wire Date: 12/04/20 Wire Date: 12/04/20 Wire Date: 12/15/20 Wire Date: 12/18/20 Wire Date: 12/18/20 Wire Date: 12/31/20 Wire Date: 12/31/20 Wire Date: 12/31/20	13	\$12.00 each		\$156.00	
Processing Charges for Period Ending Date: 01/09/2021					



ADVICE OF DEBIT

ADP, Inc.
 PO Box 842875
 Boston MA 02284-2875

Client Name : DELTA NATURAL GAS COMPANY
Client Number : 1675684
Advice of Debit Number : 574423971
Advice of Debit Date : 02/12/2021
Advice of Debit Due Date : 02/19/2021
Total Debited This Invoice : \$1,167.97

Inquiries

For Product/Service inquiries, please contact your Client Service Team.

DONNA STONEKING
 DELTA NATURAL GAS COMPANY
 3617 LEXINGTON RD
 FORD, KY 40391-9706

****IMPORTANT MESSAGE****

*****Year-End Billing Reminder*****

Please be advised that Year-End Fees for items such as W2s, W2Cs, and 1099s, will be invoiced on February 18, 2021. You will receive a separate Advice of Debit for these charges.

CURRENT CHARGES

ADP PAYROLL SERVICES COMPANY CODE 0056-10-XWK	QUANTITY	RATE	BASE	TOTAL CHARGES	TAX
Processing Charges for Period Ending Date: 01/31/2021					
Local Jurisdiction Fee 1st Lcl No Charge-Robe,KY Addl Local Jurisdiction Jack,KY Jeff,KY Whit,KY Clay,KY Laur,KY Bath,KY Bour,KY Pine,KY Stan,KY Esti,KY Beat,KY Lexi,KY Rowa,KY Nich,KY Rich,KY Wilm,KY Madi,KY Powe,KY Bere,KY Faye,KY Mont,KY Jess,KY Clar,KY Cama,KY Midd,KY Lesl,KY Knox,KY Clay,KY Meni,KY Corb,KY	30	\$9.00 each		\$270.00	
Amended Rtn Fee - Fed 941 1Qtr20 Control# 68968x4 Federal Amended 09/Xwk	1			\$195.00	
Amended Rtn Fee - Sit 1Qtr20 Control# 68968x4 KY Amended 09/Xwk	1			\$195.00	
Reverse Wire of Funds Fee Wire Date: 01/14/21 Wire Date: 01/14/21 Wire Date: 01/28/21 Wire Date: 01/28/21 Wire Date: 01/15/21 Wire Date: 01/15/21 Wire Date: 01/15/21 Wire Date: 01/29/21 Wire Date: 01/29/21 Wire Date: 01/29/21	10	\$12.00 each		\$120.00	
Processing Charges for Period Ending Date: 02/06/2021					



Advice of Debit Number : 574423971
Advice of Debit Date : 02/12/2021

CURRENT CHARGES

ADP PAYROLL SERVICES COMPANY CODE 0056-10-XWK	QUANTITY	RATE	BASE	TOTAL CHARGES	TAX
Workforce Now Enhanced Payroll formerly known as Workforce Now Expanded Payroll Includes: Payroll & Tax Filing Check Signing & Stuffing Labor Distribution New Hire Reporting Content Management Electronic Paystatements Banking WGPS 24 Hour Turnaround General Ledger Interface Custom Report Writer iReports Payroll EE Mgr & Self Service Benefit Accruals	143	\$1.95 each		\$278.85	
GTL Automated Calculation	143	\$0.09 each		\$12.87	
Courier Delivery	1			\$8.30	
Management Reports for Period Ending Date: 02/06/2021					
Bpas P/F	2,184			\$46.95	
Bpas M/F	424			\$24.20	
Processing Charges for Period Ending Date: 02/15/2021					
Workforce Now Enhanced Payroll formerly known as Workforce Now Expanded Payroll Includes: Payroll & Tax Filing Check Signing & Stuffing Labor Distribution New Hire Reporting Content Management Electronic Paystatements Banking WGPS 24 Hour Turnaround General Ledger Interface Custom Report Writer iReports Payroll EE Mgr & Self Service Benefit Accruals	2	\$1.95 each		\$3.90	
GTL Automated Calculation	2			\$4.60	
Courier Delivery	1			\$8.30	

TOTAL CHARGES FOR COMPANY CODE: 0056-10-XWK \$1,167.97

Total Debited \$1,167.97

WE APPRECIATE YOUR BUSINESS! - NO PAYMENT REQUIRED.

This amount will be processed for debit from your account # XXXXX7028 on 02/19/2021 or the next banking day. Please confirm the debit was completed with your banking institution to ensure the invoice is paid in full.