

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

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

1. **Data Request Responses from Other Parties.** Please provide the OAG with copies of all Company data request responses (and all attachments and other documents) provided to other intervenors and parties in this proceeding.

Response:

All data request responses will be filed electronically and available to the OAG through the Commission's e-filing system. Confidential responses will be provided directly to the OAG pursuant to the confidentiality agreement executed by Delta and the OAG.

Sponsoring Witness: John B. Brown

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

FIRST ATTORNEY GENERAL DATA REQUEST
DATED JULY 14, 2021

2. Refer to the Application generally. Provide a succinct list that identifies all proposed pro forma adjustments, the amount of each pro forma adjustment, along with a brief description of each adjustment.

Response:

See the attached schedule.

Sponsoring Witness: John B. Brown

DELTA NATURAL GAS COMPANY, INC.

AG-1, #2

	<u>Adjustment</u>
D-2.1 Billed Basis Adjustment made to remove amount of unbilled revenues and gas costs recorded during the base period	181,164
D-2.2 Revenue Total adjustment for operating income (billed basis) for test year to reflect projected operating income in 2022.	(270,931)
D-2.3 Gas Cost To adjust revenue and gas cost to current GCR rate	--
D-2.4 Removed Amounts Adjustments to Forfeited discounts – gas, Advertising, Lobbying and increase in cash surrender value of life insurance s/b below the line	79,765
D-2.5 Benefits Adjustment made for income due to freezing pension plan. Adjustment for 401-k contribution increase due to freezing pension plan, adjustments for expected increases to Medical and Dental plans.	106,986
D-2.6 Labor Adjustments for payroll and payroll taxes	370,129
D-2.7 Property Related Adjustment to Pro Forma Depreciation Expense and Pro Forma Property Taxes	1,892,295
D-2.8 Interest Expense Adjustment for difference of Total Calculated Interest Expense and Per Books	370,137
D-2.9 Rate Case Expense Adjustment for Estimated Rate Case Expenses	<u>210,000</u>
Total Adjustments	<u><u>\$2,939,545</u></u>

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

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

3. Refer to the Application generally. Taking into account the economic issues that were already present in a large portion of Delta's service area before the COVID-19 pandemic, and the exacerbated economic issues that the COVID-19 pandemic has caused, explain how Delta's ratepayers will be able to afford an increase in natural gas rates.

Response:

Delta is mindful that it operates primarily in rural areas in Kentucky and did not make the decision to request an increase in base rates lightly. Delta has not requested an increase in base rates in over a decade and a rate increase is necessary to ensure that its customers continue to receive reliable natural gas service. My direct testimony also discusses Delta's efforts to assist its customers during this challenging period, which include increased shareholder contributions to Delta's energy assistance program and contributing to charitable organizations throughout the service territory.

Sponsoring Witness: John B. Brown

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

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

4. Did the Company receive funds under Paycheck Protection Program? If it did:
 - a. Provide the total amount received under the program.
 - b. Discuss whether that amount must be repaid.
 - c. Discuss how those funds were applied.
 - d. Discuss whether those funds offset increases to the revenue required by the Company.

Response:

Delta did not receive any funds under the Paycheck Protection Program.

Sponsoring Witness: Andrea Schroeder

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

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

5. Confirm that the reconnection charge charged by the Company will not increase under the proposed rates.

Response:

Confirmed.

Sponsoring Witness: John B. Brown

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

FIRST ATTORNEY GENERAL DATA REQUEST
DATED JULY 14, 2021

6. Identify all association dues included in the revenue requirement. For each instance where those dues were include:
- a. Provide the name of the association to which those are paid;
 - b. Provide the amount;
 - c. Provide a description of the services the association provides to the Company;
 - d. Discuss whether the association engages, directly or indirectly, in lobbying; and
 - e. Discuss whether any portion of the dues paid to that association have been removed from the revenue requirement.

Response:

- a. Refer to Tab 59 to Delta's Application and Delta's response to Staff 1-7. In preparing this response, Delta discovered that portions of dues to the American Gas Association were inadvertently listed as Kentucky Utilities Company, North Manchester Water Association, and Windstream Corporation. These amounts are correct and were appropriately included as "Organization Membership Dues" on Tab 59, but should have been listed as American Gas Association dues.
- b. Refer to Tab 59 to Delta's Application and Delta's response to Staff 1-7.
- c. Delta's employees participate in various industry associations and organizations to gain knowledge, training, timely information, and experience throughout the industry to allow for Delta to provide service to its customers in the most economical, cost-effective, safe, and reliable manner. The industry knowledge Delta employees gain from participation in these organizations benefits customers. Delta is providing a description of the associations and organizations identified in Tab 59 with dues of \$1,000 or greater.
 - i. American Gas Association (AGA): The AGA provides a number of services to its members. The AGA identifies on its invoice that lobbying related expenses, as defined under IRC Section 162, will account for 3.8% of member dues in 2021. AGA services include the following:
 1. Communications develops informational material for member companies and consumers and coordinates media activity. Communications also educates the public on the safety and benefits of natural gas.
 2. Corporate affairs provides opportunities for interaction between member companies and the financial community. The focus is to promote interest in the investment opportunities in the industry.
 3. Energy Markets, Analysis, and Standards includes:

DELTA NATURAL GAS COMPANY, INC.**CASE NO. 2021-00185****FIRST ATTORNEY GENERAL DATA REQUEST****DATED JULY 14, 2021**

- a. Energy Markets provides insight and analysis on emerging policies and actions that have the potential of impacting natural gas distribution companies and their customers.
 - b. Energy Analysis provides analytical support to key areas of focus including natural gas market fundamentals, local gas utility operations and financial performance, general industry data, critical gas supply/demand developments, winter heating season planning, energy efficiency, greenhouse gas emissions, and other environmental issues.
 - c. Standards supports the development of building energy codes and standards that help enhance natural gas safety.
4. Industry Finance and Administration develops and implements programs in such areas as accounting, human resources, and risk management for member companies.
 5. Operations and Engineering develops and implements programs and practices to meet the operational, safety, and engineering needs of the industry.
- ii. Kentucky Chamber of Commerce and local chambers: The Kentucky Chamber of Commerce supports a dynamic business climate in the Commonwealth, works to advance Kentucky, and provides substantial value to its members by articulating a vision for Kentucky and providing advocacy, information, program management, and customer service in order to accelerate business creation, recruitment, expansion, and retention. Local chambers provide the same services on a local scale. The Kentucky Chamber identifies on its invoice that 85% of dues may be deductible as an ordinary business expense and are not allocable to lobbying activity, thus, Delta believes 15% of Kentucky Chamber dues are associated with lobbying.
 - iii. Kentucky Gas Association (KGA): The KGA supports the natural gas industry in the Commonwealth. The KGA provides leadership and professionalism through educational and training opportunities, which improve industry safety, customer service, and natural gas efficiency. The KGA disseminates industry related information and technical data and advances and promotes safety in the areas of production, transmission, distribution, and sale of and use of natural gas. The KGA also monitors legislation in the Commonwealth and works to educate the membership about legislation that pertains to the natural gas community.

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

FIRST ATTORNEY GENERAL DATA REQUEST
DATED JULY 14, 2021

- iv. Kentucky Oil & Gas Association (KOGA): The KOGA represents the interests of Kentucky crude oil and natural gas industry. KOGA's goals include promoting, protecting, and advancing the interest of the oil and gas industry, opposing any unfair and unjust legislation which may adversely affect the oil and gas industry, and disseminating reliable publicity to further and protect the oil and gas industry. Past invoices from KOGA identify that 75% of dues may be deducted as a business expense; thus, Delta believes 25% of KOGA dues are associated with lobbying.
 - v. Southern Gas Association (SGA): The SGA is a natural gas trade association with the mission of advancing the natural gas industry and individuals by linking people, ideas, and information. Committees and volunteers organize workshops, roundtables, webinars, conferences, and joint industry projects. The SGA helps to advance the gas industry for a safe and sustainable future.
 - vi. Kentucky Clean Fuels Coalition (KCFC):¹ The KCFC seeks to connect providers and consumers of fuels across Kentucky with the best information and education available about clean transportation technologies. The KCFC has the following objectives: raise awareness about the opportunities and benefits of using alternative fuels and advanced transportation technologies; focus on incorporating alternative fuels and advanced transportation technologies; provide members and stakeholders with continuing education opportunities and reliable informational resources; commit to air quality and environmental stewardship; provide a balanced source of information for developing partnerships and a realistic market approach to project implementation; and focus on incorporating alternative fuels and advanced transportation technologies into technician education.
- d. See part c. Delta has identified those organizations that engage in lobbying as identified on their invoices. Unless specifically identified, Delta does not believe the organizations engage in lobbying.
 - e. The largest portion of Delta's association dues are paid to the AGA. 6.8% of the AGA dues have been excluded as non-recoverable. In responding to this request, Delta discovered that the portion of dues associated with lobbying for three other organizations was inadvertently not excluded from the revenue requirement. Delta proposes to remove from the revenue requirement 25% of the KOGA dues, 15% of the Kentucky Chamber dues, and 7.2% of the Kentucky Association for Economic

¹ The KCFC dues were included on Tab 59 collectively with the Winchester Clark County Chamber of Commerce dues.

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

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

Development (KAED)² dues. Delta is re-examining the manner in which association dues were forecasted and will update Tab 59 accordingly, but believes the cumulative impact of removing the lobbying expense is less than \$1,000.

Sponsoring Witness: Andrea Schroeder

² Delta paid \$250 in dues to KAED. The KAED dues were included in the "Other < \$1,000" category on Tab 59. KAED identifies 7.2% of the dues are used for lobbying activities.

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

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

7. Provide the amount of 401k costs expensed within the i) base Period and ii) forecast period related to employees who are covered under a defined benefit plan.

Response:

Due to the freezing of the defined benefit plan effective May 1, 2021, the only months during the base year where a portion of the 401k costs were related to employees who were covered by the defined benefit plan were September 2020 – April 2021.

The total 401K expense for those months was \$236,665. The portion of that amount that related to employees covered by the defined benefit plan was approximately \$99,600.

\$0 of the amount of 401k costs in the forecast period related to employees who are covered under a defined benefit plan, as there will be no employees covered under a defined benefit plan during the test year.

Sponsoring Witness: John B. Brown

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

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

8. Refer to Attachment PRM-5.
 - a. Explain why short-term debt capital was removed from the test period 2022 capital structure.
 - b. Provide the cost rate for short-term debt capital for the 13-month periods ending August 31 and December 31, 2021. Provide supporting work papers and documentation, including spreadsheets with cell formulas intact.
 - c. Provide Delta's historical 13-month average capital structures for the years 2015 through 2020. Provide the historical cost rates for long-term and short-term debt and the earned returns on common equity for each historical year.

Response:

- a. The thirteen-month average capital structure for the test period 2022 reflects a negative rather than positive short-term debt balance. Given no short-term debt for the period, \$0 is shown on PRM-5.
- b. The cost rate for short-term debt capital for the 13-month periods ending August 31 and December 31, 2021, along with supporting calculations are attached. Please note, projected rates are used for July – December 2021. This attachment is confidential and is being filed pursuant to a petition for confidential protection.
- c. Delta's historical 13-month average capital structures for the years 2015 through 2020, along with the historical cost rates for long-term and short-term debt and the earned returns on common equity for each historical year are attached.

Sponsoring Witness: John B. Brown / William c. Packer

**ATTACHMENT TO DELTA_R_AGDR1_NUM008b_072821
FILED UNDER SEAL PURSUANT TO THE PETITION FOR
CONFIDENTIAL TREATMENT FILED ON
JULY 28, 2021**

Delta Natural Gas Co., Inc.

AG 1-8c

	<u>\$ Capital Structure</u>	<u>% Capital Structure</u>	<u>Return / Cost Rate</u>
<u>13 Mo. Ending 12/31/15:</u>			
Common Equity	(65,337,198)	54.44%	7.13%
Long-term Debt	(53,884,615)	44.90%	4.67%
Short-term Debt	<u>(795,647)</u>	<u>0.66%</u>	4.04%
	(120,017,460)	100%	
<u>13 Mo. Ending 12/31/16:</u>			
Common Equity	(65,651,755)	54.83%	7.66%
Long-term Debt	(52,370,677)	43.74%	4.67%
Short-term Debt	<u>(1,708,976)</u>	<u>1.43%</u>	3.07%
	(119,731,409)	100%	
<u>13 Mo. Ending 12/31/17:</u>			
Common Equity	(64,068,037)	54.42%	3.58%
Long-term Debt	(50,703,415)	43.07%	4.68%
Short-term Debt	<u>(2,948,618)</u>	<u>2.50%</u>	3.49%
	(117,720,071)	100%	
<u>13 Mo. Ending 12/31/18:</u>			
Common Equity	(66,988,367)	55.76%	2.21%
Long-term Debt	(49,203,415)	40.95%	4.68%
Short-term Debt	<u>(3,950,994)</u>	<u>3.29%</u>	4.31%
	(120,142,776)	100%	

13 Mo. Ending 12/31/19:

Common Equity	(62,035,899)	54.02%	10.21%
Long-term Debt	(47,703,415)	41.54%	4.50%
Short-term Debt	<u>(5,104,749)</u>	<u>4.44%</u>	4.20%
	(114,844,063)	100%	

13 Mo. Ending 12/31/20:

Common Equity	(64,924,379)	54.55%	6.81%
Long-term Debt	(46,203,415)	38.82%	4.65%
Short-term Debt	<u>(7,895,199)</u>	<u>6.63%</u>	1.56%
	(119,022,993)	100%	

Note - for 2015 - 2018 PKY, interest expense not broken out - put in short-term line.

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

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

9. Provide any information in Mr. Moul's or Delta's possession on state Commission-allowed returns on equity from January 2020 through the most recent month in 2021. Identify whether the allowed returns were based on litigated rate cases and/or settlements.

Response: This response will be supplemented. Delta has filed a Motion for Extension for Mr. Moul's responses.

Sponsoring Witness:

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

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

10. Refer to Attachment PRM-10.
 - a. To Mr. Moul's knowledge, has his financial risk adjustment ever been accepted in other rate proceedings? If so, provide the docket number, the jurisdiction, and a copy of all Orders accepting Mr. Moul's financial risk adjustment.
 - b. Provide the basis for the Hamada calculations, including copies of articles or text support that show the formula used by Mr. Moul and its derivation.
 - c. Provide the basis for the M&M calculations, including copies of articles or text support that show the formula used by Mr. Moul and its derivation.

Response: This response will be supplemented. Delta has filed a Motion for Extension for Mr. Moul's responses.

Sponsoring Witness:

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

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

11. Refer to page 26, lines 12 through 17 of Mr. Moul's Direct Testimony.
 - a. Provide support for Mr. Moul's statement that a "leverage adjustment properly accounts for the risk differential between market-value and book-value capital structures." Provide copies of any articles, studies, textbook excerpts, or other documentary support.
 - b. Provide support that a leverage adjustment "must" be made to the DCF in a utility regulatory context. Provide copies of any articles, studies, textbook excerpts, Commission orders, or other documentary support.

Response: This response will be supplemented. Delta has filed a Motion for Extension for Mr. Moul's responses.

Sponsoring Witness:

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

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

12. Refer to page 27, lines 12 through 14 of Mr. Moul's Direct Testimony. Provide support for Mr. Moul's statement that the leverage adjustment uses "well recognized analytical procedures that are widely accepted in the financial literature." Provide copies of any articles, studies, textbook excerpts, or other documentary support.

Response: This response will be supplemented. Delta has filed a Motion for Extension for Mr. Moul's responses.

Sponsoring Witness:

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

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

13. **Missing Excel Documents for Tabs.** Most of the Company's Tabs (with filing requirements information) were provided in Excel format in response to Commission Staff's ("Staff") first series of data requests, questions 54 (1-54). However, the OAG was unable to locate Excel format documents for Company Tab 32, 33, 44, 55 and 58. Please provide working Excel documents in electronic format with all spreadsheet links and formulas intact, source data used, and explain all assumptions and calculations used for the Tabs mentioned above. Otherwise, cite to how and when these Excel documents have been provided.

Response:

Tab 33, 55, and 58 were provided in Excel format as part of the rate model titled "DELTA_R_PSCDR1_NUM054_061121_Rate_Model_CONF" provided in response to Staff 1-54. Tab 33 is located in the rate model spreadsheet on the tab titled "Tab 33." Tab 55 is located in the rate model spreadsheet on the tabs titled "Tab 55 p1" through "Tab 55 p13." Tab 58 is located in the rate model spreadsheet on the tabs titled "Tab 58 p1" and "Tab 58 p2." Tab 32 was created using data from the tab titled "Cap Structure Proj" in the rate model spreadsheet. The excel file for Tab 32 is attached.

Tab 44 was not prepared in Excel format and thus Delta cannot provide an Excel format document for Tab 44.

Sponsoring Witness: John B. Brown

DELTA NATURAL GAS COMPANY, INC.

CASE NO. 2021-00185

FIRST ATTORNEY GENERAL DATA REQUEST

DATED JULY 14, 2021

14. **Missing Excel Documents in Response to Staff’s First Data Request.** There are certain “PDF” schedules, attachments, and spreadsheet-type documents included with some of the Company’s responses to Staff’s First Series of Data Requests, but OAG could not locate a working Excel document (corresponding to the PDF document) provided with these responses (or in response to Staff question 54). Please provide working Excel documents (public and confidential) in electronic format with all spreadsheet links and formulas intact, source data used, and explain all assumptions and calculations used for Staff’s first series of data requests, questions number 1, 2, 3, 4, 5, 6, 7, 12, 19, 20, 22, 23, 24, 25, 39 Confidential, 44, and 51 (1-1, 1-2, 1-3, 1-4, 1-5, 1-6, 1-7, 1-12, 1-19, 1-20, 1-22, 1-23, 1-24, 1-25, 1-44, and 1-51). If these Excel documents have been provided, please cite to how and when they were provided.

Response:

Staff 1-54 requested only “a copy of each cost of service study, billing analysis, and all exhibits and schedules that were prepared in the utility’s rate application in Excel spreadsheet format” Accordingly, Delta did not provide each of the responses to Staff’s First Series of Data Requests in Excel format in response to Staff 1-54. The requested Excel documents are attached. Delta is providing the attachment to Staff 1-39 in Excel format pursuant to a Petition for Confidential Protection.

Sponsoring Witness: John B. Brown

**ATTACHMENT TO DELTA_R_AGDR1_NUM014_072821
FILED UNDER SEAL PURSUANT TO THE PETITION FOR
CONFIDENTIAL TREATMENT FILED ON
JULY 28, 2021**

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

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

15. **Missing Response Staff Data Request 1-36.** Staff's First Series of Data Requests, question 36 (Staff DR 1-36), requested payroll-related information for several periods including the "forecasted test period." However, no information was provided for the forecasted test period, please provide this information.

Response:

See attached.

Sponsoring Witness: William C. Packer

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

FIRST ATTORNEY GENERAL DATA REQUEST
DATED JULY 14, 2021

16. **Rate Base Adjustments and Differences.** Delta provides numerous Tabs (and workpapers) where its proposed individual Adjustments to operating income accounts (revenues and expenses) are identified, along with supporting Excel workpapers, such as Tab 57, Schedule D-1 and Schedule D-2 (and individual Excel workpapers are provided for each of the revenue and expense adjustments at Schedules D-2.1, D-2.2, D-2.3, etc.). Also, Tab 56, Schedule C-1 shows adjustments from Base Period to Forecasted test period for each primary operating revenue and expense account. However, the OAG could not find similar Tabs or workpapers identifying the individual Company proposed adjustments to each of the Rate Base accounts, such as Plant in Service, Plant Under Construction, Materials & Supplies, Accumulated Depreciation, etc. For example, it is difficult to determine how much of the change in rate base components from December 31, 2020 to Base Period, and from Base Period to Forecasted test period, is due to forecasting versus other specific “rate case type” adjustments. Address the following:
- a. Provide working Excel spreadsheets/workpapers (or identify Tabs and related workpapers where this information is located) identifying each of the Company proposed adjustments to rate base accounts/components, in a manner similar to the spreadsheet/workpapers provided in support of revenue and expense accounts.
 - b. Tab 27 (Schedule 6), Tab 55 (page 1), and other workpapers show a final Forecasted test period December 31, 2022 Rate Base of \$136,735,989. However, Tab 33 shows a different Forecasted test period Rate Base of \$141,005,115 (with the difference from the other workpapers appearing to be in the Plant in Service account). Explain why Tab 33 shows a different Rate Base amount and identify which Rate Base amounts are correct for this case, and provide all necessary revisions to Company workpapers.

Response:

- a. Actual rate base at 12/31/20 is not a filing requirement. However, it is provided in response to Item No. 20(a) of these Requests. The changes from 12/31/20 to 3/31/21 rate bases are thus actual rather than forecasted. Please see Tab 55, pages 1 – 13 for a month-by-month detail of Rate Base components from 3/31/21 actual (page 2) to 13-month average 12/31/22 (page 3).

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

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

- b. Per Tab 55, pages 1 and 3, the \$136,735,989 reflects the 12/31/22 13-month average. Page 3 shows the forecasted 12/31/22 rate base of \$141,005,115.

Sponsoring Witness: John B. Brown

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

FIRST ATTORNEY GENERAL DATA REQUEST
DATED JULY 14, 2021

17. **Provide Trial Balance (UPDATE).** Provide a separate Trial Balance for Delta and PKY of all income statement and balance sheet accounts (including subaccounts) in the following format for periods 2019, 2020, and 2021 (and provide monthly updates for the 2021 Trial Balance as they become available):
- a. For the calendar year Trial Balances for 2019, 2020, and 2021 year-to-date (provide monthly Trial Balance updates for 2021 as they become available), for each account number, provide columns showing:
 - i) the monthly balance for each account.
 - ii) the change in the monthly balance from the prior month (for each account).
 - iii) the change in the monthly balance from the same month of the prior year (for each account).
 - iv) the cumulative year-to-date balance for each account (for example, for September 2019, the cumulative balance from January 2019 to September 2019 for each account would be provided).
 - v) The change in the cumulative year-to-date balance from the cumulative year-to-date balances of the prior year (for each account).

Response:

- a. See attached for the response to subparts i) and ii). The information requested in subparts iii), iv) and v) can be calculated using the attachment provided.

Sponsoring Witness: Andrea Schroeder

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

FIRST ATTORNEY GENERAL DATA REQUEST
DATED JULY 14, 2021

18. **Reconcile Trial Balance Amounts to Rate Case Base Period Amounts (UPDATE).**

Address the following regarding reconciling the Trial Balance to account balances in this rate case:

- a. Please reconcile the actual per book Trial Balance amounts of Delta and PKY for each month and cumulative year-to-date (for each account) to the monthly and cumulative amounts for each account included in the revenue requirement (for income statement operating accounts and amounts included in rate base and capital structure) for the Base Period September 1, 2020 to August 31, 2021 and for the Forecasted Test Period Ending December 31, 2022 (Witness Andrea Schroeder's direct testimony, page 7, line 1, states that for the Forecasted Test Period, all Delta and PKY data is combined). In all cases, explain the reasons for the differences in amounts for each account between the Trial Balance and the revenue requirement Base Period, and identify those amounts that are treated as below-the-line amounts for rate case purposes.
- b. Regarding (a) above, provide timely periodic updates as each actual month of the 2021 Trial Balance becomes available, and as the Company substitutes actual amounts for budgeted amounts in the Base Period.
- c. Because the Base Period of September 2020 to August 31, 2021 overlaps the calendar year ending period of December 31, 2020 explain why Delta has, or has not, made adjustments to its revenue requirements to remove year-end accruals that were included in the calendar year ending December 31, 2020 financial data – so that financial data for the Base Period ending August 31, 2021 is properly reflected. Identify and provide all adjustments by account number that are necessary to remove accruals (and make other adjustments) from calendar year ending December 31, 2020 financial data so that the Base Period financial data for the twelve months ending August 31, 2021 is reasonable and accurate.

Response:

- a. Delta utilized system trial balances and financial statements for populating the account balances in this rate case. No reconciliation should be necessary from the system generated monthly and cumulative amounts included in the revenue requirement (for income statement operating accounts and amounts included in rate base and capital structure). Any

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

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

differences between the actual system balances and the amounts appropriate for the Base Period are identified as adjustments.

- b. The Company will substitute actual amounts for budgeted amounts in the Base Period.
- c. Delta has not made adjustments to its revenue requirements regarding year-end accruals due to the overlap of the base period and the calendar year ending December 31, 2020. Because Delta's indirect parent company, Essential Utilities, Inc., is a public company, most accruals are recorded on the books monthly. The accruals that are not recorded on a monthly basis are recorded quarterly to coincide with the closing of books and for SEC Form 10-Q reporting purposes. Thus, there are usually no year-end accruals that must be taken into account when evaluating overlapping periods.

Sponsoring Witness: Andrea Schroeder

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

FIRST ATTORNEY GENERAL DATA REQUEST
DATED JULY 14, 2021

19. **Updated Base Period Financials and Adjustments.** Delta's revenue requirement as filed uses a Base Period consisting of seven months of actual financial data (September 2020 to March 2021) and five months of budgeted financial data (April to August 2021) for the period September 1, 2020 through August 31, 2021. Address the following:
- a. Explain the date when Delta will update its filing and Base Period financial amounts to substitute actual financial data for the current budgeted financial data for the months April 2021 to August 2021. Or explain if Delta will periodically update its filing as each new month of actual financial data becomes available, and provide the dates when these updates will be made.
 - b. Explain the time period lag from the end of each month and when the monthly financials are finalized and available for review (for example, how many days after May 31st will the May 2021 financial data be available).
 - c. Regarding (a) and (b) above, explain when Delta will update its filing to provide its revised revenue requirement adjustments (such as at Tab 56), to reflect the substitution of actual monthly financial amounts for current budgeted financial amounts for the months April 2021 to August 2021 (and to reflect its filing on a forecasted basis).

Response:

- a. Delta will file the actual results for the budgeted financial data for the months of April 2021 to August 2021 no later than October 15, 2021, as required by KRS 278.192(2)(b). For filing requirements and data requests that specifically request periodic updates to monthly data, the updates will be filed once the information is available. Because Delta is part of a publicly traded company, the timing of when the actual financial data become available may vary if a month-end coincides with a quarter-end or year-end.
- b. The time period lag from the end of each month to when the financials are finalized and available for review could vary from 30 to 60 days.

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

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

c. See part a.

Sponsoring Witness: Andrea Schroeder

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

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

20. **Rate Base Comparison for Prior Years (UPDATE).** Tab 33 provides a high level comparison of the primary account balances in rate base for December 31, 2021 through 2024, provide similar comparative data for prior periods and provide periodic updates to actual for the Base Period (and months after the base period) as they occur per the following:
- a. Provide a similar schedule as Tab 33 that shows a high level comparison of primary rate base account balances for prior years ending December 31, 2017 through December 31, 2020, plus March 31, 2021, along with updates for each month in 2021 as they become available (it is not necessary to provide the balance for cashing working capital for prior periods ending December 31, 2017 to December 31, 2020). Provide columns showing the change in amounts from prior years.
 - b. For each of the periods in (a) above, provide a separate Delta and PKY Balance Sheet and reconcile the amounts from the Balance Sheet to the high level comparison of primary rate base account balances.
 - c. In addition to information in (a) and (b), provide a Trial Balance (or other similar supporting documentation) showing the detailed primary accounts included in Plant in Service for Delta and PKY for each year/period requested. Also, provide columns showing the change in plant additions by account from prior years.

Response:

- a. – c. Please see the Excel file accompanying this response.

Sponsoring Witness: John B. Brown

DELTA NATURAL GAS COMPANY, INC.**CASE NO. 2021-00185****FIRST ATTORNEY GENERAL DATA REQUEST****DATED JULY 14, 2021**

21. **Chart of Accounts Correction.** The Chart of Accounts at Tab 43 is intended to show the SAP account number and the corresponding FERC account number. However, the Balance Sheet account descriptions do not show the correct corresponding FERC accounts, but instead show the Operating Expense FERC account numbers (the Operating Expense descriptions do not show any corresponding FERC account numbers). Please correct Tab 43, so the proper FERC account numbers are provided for the Balance Sheet descriptions and so the proper FERC account numbers are lined up with the correct corresponding Operating Expense descriptions.

Response:

The information provided at Tab 43 shows the SAP account number and the corresponding FERC account number for the Balance Sheet accounts. In SAP, FERC accounts start with "9" followed by the four digits of the account specified by FERC, then by two "0"s.

The primary difference between SAP chart of accounts and the FERC chart of accounts for operating expenses is that the SAP chart is more resource oriented, whereas, the FERC chart is more event or activity oriented. Because of this difference, there is not always a direct mapping of operating expense accounts from one chart to the other. For example, the SAP chart has accounts for salary and materials expense which may be used to record the costs of a number of different events or activities needed for compressor maintenance or operating lines, and the FERC chart has accounts for compressor maintenance or operating lines which include multiple charges such as the costs of salaries and materials.

Example for illustration purposes:

<u>SAP Accounts – What was the resource?</u>		<u>FERC Accounts – What was the function?</u>	
Revenue	\$100	Revenue	\$100
Expense		Expense	
Labor	40	Distribution	20
Materials	15	Transmission	20
Outside Svcs	<u>5</u>	Administrative	<u>20</u>
Total Expense	<u>(60)</u>	Total Expense	<u>(60)</u>
Income before tax	40	Income before tax	40
Tax	<u>(20)</u>	Tax	<u>(20)</u>
Income after tax	<u>\$20</u>	Income after tax	<u>\$20</u>

Because of the differences in how operations and maintenance expenses are reflected in each chart of accounts, the Company provided SAP accounts and corresponding FERC categories. As shown in the example and noted in the response to Tab 43, there is no difference in total expenses or net income between the two systems.

Sponsoring Witness: Andrea Schroeder

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

FIRST ATTORNEY GENERAL DATA REQUEST
DATED JULY 14, 2021

22. **Strategic Business Plan.** Witness William C. Packer's direct testimony (page 4, lines 14 – 15) states that Essential prepares a multi-year Strategic Business Plan. Address the following:
- a. Provide the Strategic Business Plans ("Plan") for Delta, PKY, PNG, and Essential for each of the prior years 2011 through 2021, including all Strategic Business Plans that address future years.
 - b. Explain when the Plan is prepared each year, and identify those personnel with each parent/holding company and affiliates (and their related positions) that primarily prepare the Plan.
 - c. Explain when the Plan is approved each year, and identify the Board, entities, or persons that approve the Plan.

Response:

- a. The attached cumulative materials, the approved Strategic Business Plans since 2011, represent the complete picture of the revenues and expenses at issue in this proceeding, as well as projected revenues and expenses:
 - i. Delta Strategic Business Plans for 2011-2018.
 - ii. PKY Strategic Business Plans for 2014-2020. Note that budgets for PKY do not exist prior to 2014 as the Company was incorporated in late 2013 after the acquisition of the PKY assets and customers from Equitable Gas Company.
 - iii. PNG Strategic Business Plans 2018-2020.
 - iv. Essential Strategic Business Plans 2021. This document is confidential and is being provided pursuant to a petition for confidential protection.
- b. The plan is prepared annually during the second and third quarters and finalized in the fourth quarter. The plan preparation is led by the Controller at Delta (Andrea Schroeder)

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

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

in coordination with Kentucky leadership and the Director of Finance and Regulatory at PNG Companies (Andrew Wachter).

- c. The Essential Utilities plan is approved annually in the fourth quarter by the Essential board of directors. The Delta and PKY results are included within the consolidated results but are not separately approved by the Board.

Sponsoring Witness: William C. Packer / John B. Brown

**Minutes of the Regular Quarterly Meeting of the Board of Directors
of Delta Natural Gas Company, Inc.
Held in Winchester, Kentucky on May 10, 2010**

The regular quarterly meeting of the Board of Directors of Delta Natural Gas Company, Inc. was held at the principal office of the Company at 3617 Lexington Road, Winchester, Kentucky, on Monday, May 10, 2010 beginning at 8:30 a.m. E.S.T., pursuant to notice attached hereto as Exhibit I.

The following directors participated: Linda K. Breathitt, Lanny D. Greer, Glenn R. Jennings, Michael J. Kistner, Lewis N. Melton, Harrison D. Peet (Emeritus), Arthur E. Walker, Jr. (by telephone) and Michael R. Whitley (by telephone). John B. Brown, Delta's Chief Financial Officer, Treasurer and Secretary, also attended the meeting.

Mr. Jennings, the Chairman, called the meeting to order, announced a quorum and the meeting proceeded.

The first order of business was to discuss resolutions in memory of Billy Joe Hall. Upon motion duly made, seconded and carried unanimously, it was

RESOLVED, that Delta's Board of Directors sadly acknowledges the death of Billy Joe Hall on April 28, 2010 and recognizes his 32 years of outstanding service on the Board of Directors; and

RESOLVED FURTHER, that Delta's Board of Directors expresses their appreciation to Billy Joe Hall for the judgment, wisdom, vision, support and unswerving loyalty that he provided to the Company through the years; and

RESOLVED FURTHER, that Delta's Board of Directors expresses their sincere condolences and best wishes to Billy Joe's widow, Joyce Hall.

The Board then considered the approval of the minutes of the regular quarterly meeting of Directors held on February 19, 2010. Copies of said minutes had been circulated to all Directors prior to the meeting. Upon motion duly made, seconded and carried unanimously, it was

RESOLVED, that the minutes of the regularly quarterly Board of Directors' meeting held February 19, 2010, as circulated, be approved and that reading of said minutes be waived.

Mr. Brown reviewed the Company's financial results and highlighted information from the Quarterly Summary Report. The report, attached to these minutes as Exhibit II, had been mailed to all Directors prior to the meeting along with the Company's draft Quarterly Report on Form 10-Q for the period ended March 31, 2010. Mr. Brown's financial presentation also included a review and discussion of the Operating and Capital Budgets for fiscal year 2011, a copy of which had been sent to all Directors prior to the meeting. After discussion, on motion duly made, seconded and carried unanimously, it was

RESOLVED, that the Operating and Capital Budgets for fiscal year 2011 be approved as submitted. A copy is attached as Exhibit III.

The declaration of a dividend on common stock was discussed. Upon motion duly made, seconded and carried unanimously, it was

RESOLVED, that a dividend on common stock of \$.325 per share, for the period ended March 31, 2010, be paid to common shareholders of record as of the close of business on June 1, 2010, said dividend to be paid June 15, 2010.

Mr. Kistner, Chairman of the Audit Committee, discussed with the Board a meeting held by that Committee on April 30, 2010.

Mr. Melton, Chairman of the Corporate Governance and Compensation Committee, updated the Board on a meeting held by that Committee on March 24, 2010.

Mr. Jennings, Chairman of the Executive Committee, updated the Board on a meeting held by that Committee on March 24, 2010. Upon motion duly made, seconded and carried unanimously, it was

RESOLVED, that the actions of Delta's Executive Committee of its Board of Directors taken on March 24, 2010 (Exhibit IV) are hereby ratified.

Mr. Jennings then recommended some changes to the By-Laws and Proxy. Upon motions duly made, seconded and carried unanimously, it was

RESOLVED, that recognizing the untimely and unexpected death of Billy Joe Hall, who had been nominated for a Board term beginning November 18, 2010, it is the Board's decision to not replace Mr. Hall at this time, and that, therefore, acting pursuant to Article VIII of Delta's Articles of Incorporation and Article III of Delta's By-Laws, the number of Directors to be elected at the 2010 Annual Meeting of Shareholders shall be two (2).

RESOLVED FURTHER, that effective as of May 10, 2010, Section 3.2 of Delta's By-Laws shall be amended to provide as follows:

Number, Tenure and Qualifications. The number of directors of the Corporation shall be seven (7). The Board of Directors shall be divided into three (3) classes, with each class as nearly equal as possible. Each director shall hold office for the term for which he or she is elected or until his or her successor has been elected and qualified, whichever period is longer.

RESOLVED FURTHER, that effective as of May 10, 2010, Section 3.12 of Delta's By-Laws shall be amended to provide as follows:

Chairman and Lead Director of the Board. The Board of Directors may appoint one of its members Chairman of the Board of Directors. The Board of Directors may also appoint one of its members as Lead Director, and such individual shall serve in the absence of the Chairman and perform such additional duties as may be assigned to him or her by the Board of Directors.

RESOLVED FURTHER, that Delta's By-Laws shall be amended and restated as of May 10, 2010 to incorporate these changes to Sections 3.2 and 3.12 into Delta's By-Laws. The amended and restated By-Laws are attached as Exhibit V.

RESOLVED FURTHER, that the Board of Directors nominates the following persons as directors of Delta for election at the 2010 Annual Meeting of Shareholders to serve until the annual meeting in 2013 and until their successors have been elected and qualified: Linda K. Breathitt and Lanny D. Greer.

Mr. Jennings updated the Board regarding discussions with NASDAQ OMX Group and NYSE Amex.

The next Board meeting was announced for Monday, August 16, 2010 at 10:00 a.m. at Delta's Winchester office.

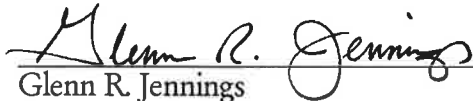
Rutheford B Campbell and Robert M. Watt of Stoll Keenon Ogden PLLC, Robert A. Bitter of Deloitte & Touche LLP and Brian S. Ramsey and Johnny L. Caudill of Delta joined the meeting.

Mr. Jennings reviewed the status of Delta's consideration of the purchase of Mountaineer Gas, located in West Virginia. As a part of the discussion, Mr. Bitter explained a number of accounting issues raised by the transaction, including issues that may arise under the Sarbanes Oxley Act. Mr. Watt addressed a number of regulatory concerns, and Mr. Campbell addressed corporate governance and securities matters connected with the potential acquisition. Mr. Jennings noted that there are many uncertainties and issues to be addressed as further due diligence proceeds. A copy of issues prepared by Mr. Jennings that the Board reviewed and discussed in depth is attached to these minutes as Exhibit VI. Delta's officers have been reviewing financial and other data related to the Mountaineer Gas system. Mr. Jennings shared with the Board some potential scenarios combining Delta and Mountaineer Gas, and copies are attached to these minutes as Exhibit VII.

Mr. Jennings indicated that on behalf of Delta he plans to submit a non-binding indication of interest by Wednesday May 12, 2010. This non-binding indication of interest will be subject to further due diligence by Delta prior to Delta's entering any definitive purchase agreement. Any purchase of Mountaineer Gas by Delta will also be subject to appropriate regulatory approvals, arrangement of financing suitable to Delta and further consideration and approval of any transaction by Delta's Board. After discussion, the Board took no action at this time.


The Board adjourned into Executive Session with only the Independent Directors in attendance. Mr. Whitley, Lead Director, chaired that session. There were no recommendations or concerns from that session that required action.

There being no further business to come before the meeting, the meeting was adjourned.



Glenn R. Jennings
Chairman of the Board, President and Chief
Executive Officer

Attest:



John B. Brown
Chief Financial Officer, Treasurer and
Secretary



COMPANY CORRESPONDENCE

To: Glenn Jennings
From: John Brown *JB*
Subject: Fiscal 2011 Budgets
Date: March 26, 2010

Attached are Delta's proposed operating and capital budgets for the upcoming fiscal year of July 1, 2010 through June 30, 2011.

Each operating budget account compares the budget for 2011 with the 2010 budget and the twelve months ended December 31, 2009 actual results. The capital budget comparison includes the proposed budget for fiscal 2011, the 2010 budget, and it reflects fiscal year-to-date actual results through December 31, 2009. It also includes projections for fiscal 2012 – 2015.

The operating budget for fiscal 2011 reflects net income of \$4,548,600, or \$1.36 per share. Retail sales volumes are budgeted utilizing historical usage factors and are based upon normal (thirty year average) degree days. Adjustments are made for known changes in customers' requirements and to reflect expected customer usage. Revenues are budgeted based upon current rates. Gas cost, the largest operating cost, is developed using expected purchases based upon budgeted sales volumes. Those volumes for retail sales are priced at the gas cost recovery rates currently in effect.

Comparative throughput volumes are as follows (in million cubic feet) for the twelve month periods:

	<u>6/30/11</u> <u>Budget</u>	<u>6/30/10</u> <u>Budget</u>	<u>12/31/09</u> <u>Actual</u>
Retail Sales Volumes	3,059	3,206	3,063
Off System Transportation	10,686	12,469	10,643
On System Transportation	<u>4,094</u>	<u>4,818</u>	<u>4,110</u>
	<u>17,839</u>	<u>20,493</u>	<u>17,816</u>
Billed degree days (% of 30 year average)	100%	100%	100%

Transportation revenues are estimated based upon expected transportation of gas for others. Delta Resources and Delgasco revenues, and related gas costs, are estimated based upon existing customers and historical consumption, adjusted for known changes. Enpro production estimates, and related depletion and royalties, are based upon planned levels of production considering historical production.

Payroll is based on existing employees at current salaries plus raises to be given effective July 1. This also includes several part-time workers and an estimate for overtime. The planned raises reflect job performance and include amounts for promotions, merit increases, and increases to reflect pay grade changes and position upgrades. No estimate has been included in expense for employee bonuses.

Some other major budget components in the operating budget include employee benefits, which are based on the benefit plans in effect and the budgeted payroll. Maintenance is estimated based upon expected levels of maintenance and historical cost levels. Insurance is based upon coverage in effect and applicable premiums. Bad debt expense is estimated based on expected revenues and historical write-off results. Depreciation is based on plant in service and expected to be in service at the current effective depreciation rates for the various classes of property. Taxes other than income taxes, which are primarily property and payroll taxes, are based on the property and payroll budgeted and the related tax rates. Income taxes are based on the effective income tax rate and pre-tax budgeted net income. Long-term interest costs are based on existing long-term debt at embedded rates. Short-term interest is estimated using projected cash flows and resultant expected monthly short-term borrowing levels at a projected rate of 2.5%.

The capital budget for 2011 is projected at \$9,741,500. Distribution mains of \$2,392,000 provide for Delta's six existing in-house construction crews. Estimated distribution construction includes 33,000 feet of extensions and 59,000 feet of replacements. We plan to spend approximately \$1,731,600 to add a hydrocarbon dewpoint control system at our Canada Mountain storage facility to remove liquids from the gas stream upon both injection to and withdrawal from storage. We have \$1,400,000 budgeted to add a compressor at Flat Lick to increase our transportation capacity to accommodate expected increases in local production. Distribution service lines, meters and regulators are estimated at \$900,100. Planned vehicle and equipment purchases are estimated at \$771,100. Estimated purchases of computer equipment and software are included for \$463,200, primarily to continue replacing financial accounting systems. We plan to spend \$507,700 for transmission measurement and regulating projects, including liquid separators and storage tanks. Also, a capital expenditure contingency of \$463,000, or approximately 5% of the capital budget, has been included.

The budgets will be reviewed with the Board for consideration and approval at their next meeting, currently scheduled for May 21.

cc: Officers

Fiscal 2011 Income Statement Budget Summary
 Compared with Calendar 2009 Actual and Fiscal 2010 Budget
 by Financial Statement Caption

Delta Natural Gas Company, Inc.

	Proposed Budget Fiscal 2011	Actual Calendar 2009	Adopted Budget Fiscal 2010
Operating revenues	(63,233,800)	(57,837,027)	(66,731,300)
Operating Revenues	(63,233,800)	(57,837,027)	(66,731,300)
Purchased gas	35,163,900	29,826,554	37,326,300
Operations and maintenance	13,463,600	13,324,781	14,001,200
Depreciation and depletion	3,950,200	3,792,258	3,838,800
Taxes other than income taxes	1,940,200	1,904,879	1,847,100
Operating Expenses	54,517,900	48,848,472	57,013,400
Other (income) deductions, net	(32,200)	(989,570)	(35,100)
Other (income) deductions, net	(32,200)	(989,570)	(35,100)
Interest charges	4,064,700	4,075,601	4,408,000
Interest Charges	4,064,700	4,075,601	4,408,000
Net (income) loss from subsidiaries	(1,551,100)	(1,260,322)	(2,556,600)
Net (Income) Loss from Subsidiaries	(1,551,100)	(1,260,322)	(2,556,600)
Income taxes	1,685,900	2,104,465	2,029,100
Income Taxes	1,685,900	2,104,465	2,029,100
Net (Income) Loss Before Income Taxes	(4,548,600)	(5,058,381)	(5,872,500)
Net Income	(4,548,600)	(5,058,381)	(5,872,500)
Earnings per Common Share	(1.36)	(1.53)	(1.77)
Weighted Average Number of Shares	3,346,200	3,316,931	3,326,900
Dividends Declared per Common Share	1.32	1.29	1.28

Fiscal 2011 Income Statement Budget Detail
Compared with Calendar 2009 Actual and Fiscal 2010 Budget
By Financial Statement Caption

Company	Grouping Level 3 Description (GDSC3)	Grouping Level 4 Description (GDSC4)	Grouping Level 5 Description (GDSC5)	Grouping Level 6 Description (GDSC6)	GI #/Description (GHCT)	Fiscal 2011 Proposed Budget	Calendar 2009 Actual	Fiscal 2010 Adopted Budget			
1	Net (Income) Loss Before Income Taxes	Operating Revenues	Operating revenues	Residential	1.480.010 GS RATE SALES RESIDENTIAL	(31,677,400)	(30,535,644)	(33,301,400)			
				Residential	1.480.011 UNBILLED REVENUE - RESIDENTIAL	0	1,736,684	0			
				Residential	1.480.050 UNMETERED GAS LIGHT REVENUE	(5,600)	(5,249)	(8,500)			
				Residential		(31,683,000)	(28,804,209)	(33,309,900)			
				Commercial	1.480.020 GS RATE SALES OTHER COMMERCIAL	(13,891,700)	(11,911,968)	(14,503,900)			
				Commercial	1.480.021 UNBILLED REVENUE - OTHER COMMERCIAL	0	732,490	0			
				Commercial	1.480.040 GS RATE SALES SMALL COMMERCIAL	(9,403,300)	(9,063,402)	(9,926,300)			
				Commercial	1.480.041 UNBILLED REVENUE - SMALL COMMERCIAL	0	538,906	0			
				Commercial	1.481.020 INTERRUPTIBLE RATE COMMERCIAL	0	(29,572)	0			
				Commercial	1.481.021 UNBILLED REVENUE INTERRUPTIBLE RATE COMMERCIAL	0	2,321	0			
				Commercial		(23,295,000)	(19,731,225)	(24,430,200)			
				Industrial	1.480.030 GS RATE SALES INDUSTRIAL	0	(1,203,947)	0			
				Industrial	1.480.031 UNBILLED REVENUE - INDUSTRIAL	0	90,935	0			
				Industrial	1.481.030 INTERRUPTIBLE RATE INDUSTRIAL	(383,700)	(327,000)	(444,300)			
				Industrial	1.481.031 UNBILLED REVENUE INTERRUPTIBLE RATE INDUSTRIAL	0	12,189	0			
				Industrial		(383,700)	(1,427,823)	(444,300)			
				Weather Normalization Revenue	1.480.060 WNA RESIDENTIAL	0	(71,470)	0			
				Weather Normalization Revenue	1.480.061 UNBILLED REVENUE - WNA RESIDENTIAL	0	52,010	0			
				Weather Normalization Revenue	1.480.070 WNA SMALL NON-RESIDENTIAL	0	(15,561)	0			
				Weather Normalization Revenue	1.480.071 UNBILLED REVENUE - WNA NON-RESIDENTIAL	0	14,429	0			
				Weather Normalization Revenue		0	(20,592)	0			
				Demand-Side Management Revenue	1.480.080 RESIDENTIAL CEP LOST SALES	0	250	0			
				Demand-Side Management Revenue		0	250	0			
				Miscellaneous Operating Revenue	1.488.010 COLLECTION REVENUE	(177,500)	(177,360)	(194,200)			
				Miscellaneous Operating Revenue	1.488.020 RECONNECT REVENUE	(117,200)	(111,420)	(135,500)			
				Miscellaneous Operating Revenue	1.488.040 BAD CHECK REVENUE	(13,600)	(13,800)	(16,700)			
				Miscellaneous Operating Revenue		(308,300)	(302,580)	(346,400)			
				Off System Transportation Revenue	1.489.020 OFF SYSTEM TRANSP REVENUE	(2,701,800)	(2,652,932)	(2,930,100)			
				Off System Transportation Revenue	1.489.021 OFF SYSTEM TRANSP REVENUE - DELGASCO	(720,400)	(762,971)	(840,600)			
				Off System Transportation Revenue		(3,422,200)	(3,415,904)	(3,770,700)			
				On System Transportation Revenue	1.489.040 ON SYSTEM TRANSP REVENUE	(2,177,500)	(1,785,223)	(1,639,500)			
				On System Transportation Revenue	1.489.041 ON SYSTEM TRANSP DR	(1,964,100)	(2,349,721)	(2,790,300)			
				On System Transportation Revenue		(4,141,600)	(4,134,944)	(4,429,800)			
				Operating revenues		(63,233,800)	(57,837,027)	(66,731,300)			
				Operating Revenues		(63,233,800)	(57,837,027)	(66,731,300)			
				Operating Expenses	Purchased gas	Purchased Gas	Purchased Gas	1.803.000 PURCHASED GAS - OUTSIDE	35,163,900	32,945,385	37,326,300
							Purchased Gas	1.803.110 UNBILLED PURCHASE GAS	0	(3,118,831)	0
							Purchased Gas		35,163,900	29,826,554	37,326,300
					Operations and maintenance	Labor	Labor	1.753.010 WELLS & GATHERING PAYROLL	0	21,827	0
							Labor	1.754.010 COMPRESSOR STATION PAYROLL	0	102,954	0
							Labor	1.764.010 MNT WELLS & GATHERING PAYROLL	0	166	0
							Labor	1.765.010 MNT COMPRESSOR STATION PAYROLL	0	3,525	0
							Labor	1.816.010 CM WELLS EXPENSES - PAYROLL	0	97,523	0
							Labor	1.818.010 CM COMPRESSOR STATION EXPENSES - PAYROLL	0	20,175	0
							Labor	1.832.010 CM MAINT OF RESERVOIRS AND WELLS - PAYROLL	0	613	0
Labor	1.834.010 CM MAINT OF COMPRESSOR STAT EQUIP - PAYROLL	0	1,494				0				
Labor	1.835.010 CM MAINT OF MEAS & REG STAT EQUIP - PAYROLL	0	427				0				
Labor	1.887.010 MNT TRANS & DIST MAINS PAYROLL	0	81,259				0				
Labor	1.893.010 MNT OF METERS & REG PAYROLL	0	18,717				0				

Fiscal 2011 Income Statement Budget Detail
Compared with Calendar 2009 Actual and Fiscal 2010 Budget
By Financial Statement Caption

Company	Grouping Level 3 Description (GDSC3)	Grouping Level 4 Description (GDSC4)	Grouping Level 5 Description (GDSC5)	Grouping Level 6 Description (GDSC6)	GI #/Description (GHCT)	Fiscal 2011 Proposed Budget	Calendar 2009 Actual	Fiscal 2010 Adopted Budget			
1	Net (Income) Loss Before Income Taxes	Operating Expenses	Operations and maintenance	Labor	1.894.010 MNT OF OTHER EQUIPMENT PAYROLL	0	5,703	0			
				Labor	1.900.010 TRANS & DIST. PAYROLL	3,613,300	2,692,246	3,576,600			
				Labor	1.903.010 CASHERING PAYROLL	415,100	439,440	444,600			
				Labor	1.920.010 ADMINISTRATIVE PAYROLL	2,620,100	2,543,913	2,644,800			
				Labor	1.926.010 TIME OFF PAYROLL	0	989,789	0			
									6,648,500	7,019,771	6,666,000
				Transportation	1.898.010 MNT - TRANSP EQUIP EXPENSE-PAYROLL	0	30,055	0			
				Transportation	1.898.020 MNT - POWER OPR EQUIP EXPENSE-PAYROLL	0	12,064	0			
				Transportation	1.900.020 OPR TRANSPORTATION EXPENSES	756,400	747,951	862,800			
				Transportation	1.920.020 ADM TRANSPORTATION EXPENSES	70,000	84,600	84,000			
									826,400	874,670	946,800
				General Operations	1.821.020 CM PURIFICATION OF NATURAL GAS - MISC	140,000	120,817	130,000			
				General Operations	1.871.000 TELEMETRY COSTS	93,600	84,043	76,800			
				General Operations	1.880.010 OPERATIONS OFFICE TELEPHONE	109,200	99,912	98,400			
				General Operations	1.880.020 OPERATIONS OFFICE UTILITIES	78,000	73,487	72,000			
				General Operations	1.880.030 OPERATIONS OFFICE MISC.	108,000	88,404	108,000			
				General Operations	1.880.040 FEES TRAINING SCHOOLS	38,400	30,593	38,400			
				General Operations	1.880.050 UNIFORMS	45,600	42,791	43,200			
				General Operations	1.880.060 WELDING SUPPLIES	24,000	24,312	18,000			
				General Operations	1.881.020 RENT LAND & LAND RIGHTS	19,800	15,104	21,900			
									656,600	579,461	606,700
				Customer Billing	1.903.020 CUSTOMER COLLECTIONS & RECORDS	345,000	339,061	332,400			
									345,000	339,061	332,400
				Uncollectible Accounts	1.904.000 UNCOLLECTIBLE ACCOUNTS	495,600	(185,412)	537,300			
									495,600	(185,412)	537,300
				Administrative	1.921.010 ADM TELEPHONE	129,600	129,684	120,000			
				Administrative	1.921.030 BOOKS & SUBSCRIPTIONS	27,000	25,362	27,000			
				Administrative	1.921.040 COMPANY FORMS	18,000	8,427	24,000			
				Administrative	1.921.050 SMALL SUPPLY ITEMS	48,000	35,194	60,000			
				Administrative	1.921.060 MISCELLANEOUS OTHER ITEMS	200,400	194,561	192,000			
				Administrative	1.921.070 EMPLOYEE MEMBERSHIPS	5,700	5,442	5,000			
				Administrative	1.921.080 SAFETY LITERATURE & EDUCATION	18,000	13,778	24,000			
				Administrative	1.921.090 ENGR & DRAFTING SUPPLIES	7,200	5,663	7,200			
				Administrative	1.921.100 ADM UTILITIES	57,600	50,029	57,600			
				Administrative	1.921.110 INVENTORY - DIFFERENCE	0	(10,585)	0			
				Administrative	1.921.210 TRAVEL ETC CO BUS PRES & CEO	6,000	6,705	6,000			
				Administrative	1.921.220 TRAVEL ETC CO BUS OFFICERS	15,000	16,419	12,000			
				Administrative	1.921.230 TRAVEL ETC CO BUS OPER & CONST	6,000	4,817	8,400			
				Administrative	1.921.240 TRAVEL ETC CO BUS ADM&CUST SER	7,200	2,579	9,600			
				Administrative	1.921.260 TRAVEL ETC CO BUS FINANCE	18,000	17,686	18,000			
				Administrative	1.921.290 CO. BUS. MEALS & ENTERTAINMENT	35,000	31,965	37,200			
				Administrative	1.921.300 COMPUTER EQUIPMENT OPERATIONS	13,800	11,405	10,800			
									612,500	549,130	618,800
				Outside Services	1.923.010 OUTSIDE SERVICES LEGAL	100,000	157,475	70,000			
				Outside Services	1.923.020 OUTSIDE SERVICES ACCOUNTING	316,000	396,620	306,000			
				Outside Services	1.923.030 OUTSIDE SERVICES JANITORIAL	64,800	61,874	64,800			
				Outside Services	1.923.040 OUTSIDE SERVICES OTHER	53,800	162,091	56,100			
				Outside Services	1.923.050 OUTSIDE SERVICES COMPUTERS	406,300	307,100	360,300			
									940,900	1,085,160	857,200
				Insurance	1.924.000 INSURANCE	813,600	846,315	858,000			
					813,600	846,315	858,000				
Employee Benefits	1.926.020 PENSION	999,000	905,983	1,589,900							
Employee Benefits	1.926.030 EMPLOYEE 401K PLAN	305,900	297,262	300,000							
Employee Benefits	1.926.040 MEDICAL COVERAGE	1,649,600	1,526,852	1,500,000							

Fiscal 2011 Income Statement Budget Detail
Compared with Calendar 2009 Actual and Fiscal 2010 Budget
By Financial Statement Caption

Company	Grouping Level 3 Description (GDSC3)	Grouping Level 4 Description (GDSC4)	Grouping Level 5 Description (GDSC5)	Grouping Level 6 Description (GDSC6)	GI #/Description (GHCT)	Fiscal 2011 Proposed Budget	Calendar 2009 Actual	Fiscal 2010 Adopted Budget			
1	Net (Income) Loss Before Income Taxes	Operating Expenses	Operations and maintenance	Employee Benefits	1.926.050 SALARY CONTINUATION COVERAGE	145,200	133,530	139,200			
Employee Benefits				1.926.070 EMPLOYEE EDUCATION	14,400	10,746	14,400				
Employee Benefits				1.926.080 EMPLOYEE RECREATION & SOCIAL	11,000	9,162	11,000				
Employee Benefits				1.926.100 SUPPLEMENTAL RETIREMENT PLAN	60,000	105,617	60,000				
				Employee Benefits				3,185,100	2,989,151	3,614,500	
				General Administration			1.908.010 CUSTOMER ASSISTANCE	30,000	30,000	30,000	
				General Administration			1.913.000 ADVERTISING	7,500	1,438	9,000	
				General Administration			1.928.000 REGULATORY COMMISSION EXPENSE	184,500	189,509	187,100	
				General Administration			1.930.010 DIRECTOR FEES & EXPENSES	246,000	204,637	204,000	
				General Administration			1.930.020 COMPANY MEMBERSHIPS	69,100	58,535	64,000	
				General Administration			1.930.030 FEES CONVENTIONS & MEETINGS	6,400	5,929	8,400	
				General Administration			1.930.040 MARKETING	13,200	1,944	13,200	
				General Administration			1.930.050 COMPANY RELATIONS	16,000	9,587	21,600	
				General Administration			1.930.060 TRUSTEE, REGISTRAR, AGENT FEES	72,000	70,388	72,000	
				General Administration			1.930.080 STOCKHOLDER REPORTS	98,800	101,213	95,600	
				General Administration			1.930.090 CUSTOMER & PUBLIC INFORMATION	36,000	33,003	37,000	
				General Administration			1.930.100 PUBLIC & COMMUNITY RELATIONS	25,000	26,450	25,000	
				General Administration			1.930.110 CONSERVATION PROGRAM	6,000	600	6,000	
				General Administration			1.930.120 LOBBYING EXPENDITURES	16,000	16,952	20,000	
				General Administration			1.930.130 MISC NON TAX DEDUCTIBLE	0	138	0	
							General Administration		826,500	750,322	792,900
				Expenses Transferred			1.922.000 EXP. TRANSFERRED - CAPITAL	(2,784,500)	(2,587,798)	(2,742,800)	
				Expenses Transferred			1.922.100 EXP. TRANSFERRED I/C	(298,000)	(726,278)	(244,000)	
							Expenses Transferred		(3,082,500)	(3,314,076)	(2,986,800)
				Other			1.753.020 WELLS & GATHERING MISC	1,200	142	1,200	
				Other			1.754.020 COMPRESSOR STATION MISC.	144,000	93,244	156,000	
				Other			1.765.020 MNT COMPRESSOR STATION OTHER	48,000	31,404	48,000	
				Other			1.816.020 CM WELLS EXPENSES - MISC	12,000	11,928	6,000	
				Other			1.818.020 CM COMPRESSOR STATION EXPENSES - MISC	36,000	32,026	36,000	
				Other			1.823.000 STORAGE GAS LOSSES	0	867,900	0	
				Other			1.824.020 CM OTHER UNDERGROUND STORAGE EXPENSES - MISC	48,000	27,005	6,000	
				Other			1.825.000 CM STORAGE WELL ROYALTIES/RENTS	56,900	56,681	59,000	
				Other			1.831.020 CM MAINTENANCE STRUCTURES & IMPROVEMENTS - MISC	9,000	5,844	9,000	
				Other			1.832.020 CM MAINTENANCE OF RESERVOIRS AND WELLS - MISC	54,000		52,500	
				Other			1.833.020 CM MAINTENANCE OF LINES - MISC	1,000		1,000	
				Other			1.834.020 CM MAINTENANCE OF COMPRESSOR STAT EQUIP - MISC	21,000	10,861	21,000	
				Other			1.835.020 CM MAINTENANCE OF MEAS & REG STAT EQUIP - MISC	6,000	1,639	1,000	
				Other			1.837.020 CM MAINTENANCE OF OTHER EQUIPMENT - MISC	6,000	1,154	6,000	
				Other			1.856.000 RIGHT OF WAY CLEARING	130,000	121,438	130,000	
				Other			1.889.000 MNT REG STATION TRANS & DIST.	7,000	2,221	7,000	
				Other			1.894.020 MNT OF OTHER EQUIPMENT OTHER	124,000	124,500	102,000	
				Other			1.900.030 SMALL TOOLS & WORK EQUIPMENT	127,000	89,832	125,000	
				Other			1.932.010 MNT COMMUNICATION EQUIPMENT	49,200	48,238	45,600	
				Other			1.932.020 MNT OFFICE EQUIPMENT	36,000	31,275	30,000	
				Other			1.932.030 MNT GENERAL STRUCTURES	60,000	48,525	60,000	
	Other			1.932.050 MAINTENANCE COMPUTER EQUIPMENT	111,100	69,862	135,100				
				Other		1,087,400	1,675,720	1,037,400			
	Mains			1.887.020 MNT TRANS & DIST MAINS OTHER	78,000	76,450	72,000				
				Mains		78,000	76,450	72,000			
	Meter & Regulators			1.893.020 MNT OF METERS & REG OTHER	30,000	39,056	48,000				

Fiscal 2011 Income Statement Budget Detail
Compared with Calendar 2009 Actual and Fiscal 2010 Budget
By Financial Statement Caption

Company	Grouping Level 3 Description (GDSC3)	Grouping Level 4 Description (GDSC4)	Grouping Level 5 Description (GDSC5)	Grouping Level 6 Description (GDSC6)	GI #/Description (GHCT)	Fiscal 2011 Proposed Budget	Calendar 2009 Actual	Fiscal 2010 Adopted Budget	
1	Net (Income) Loss Before Income Taxes	Operating Expenses	Operations and maintenance	Meter & Regulators		30,000	39,056	48,000	
					Operations and maintenance		13,463,600	13,324,781	14,001,200
				Depreciation and depletion	Depreciation Expense	1.403.000 DEPRECIATION EXPENSE	4,009,000	3,812,058	3,850,800
					Depreciation Expense	1.406.000 AMORT OF GAS PLANT ACQ ADJ-TRANEX	(58,800)	(58,800)	(58,800)
					Depreciation Expense	1.406.010 AMORT OF GAS PLANT ACQ ADJ-MT OLIVET	0	39,000	46,800
					Depreciation Expense		3,950,200	3,792,258	3,838,800
					Depreciation and depletion		3,950,200	3,792,258	3,838,800
				Taxes other than income taxes	Property Taxes	1.408.010 LICENSE & PRIVILEGE FEES	7,200	7,382	6,000
					Property Taxes	1.408.020 PROPERTY TAXES	1,348,200	1,320,467	1,253,400
					Property Taxes		1,355,400	1,327,849	1,259,400
					Payroll Taxes	1.408.030 PAYROLL TAXES	584,800	577,030	587,700
					Payroll Taxes		584,800	577,030	587,700
					Taxes other than income taxes		1,940,200	1,904,879	1,847,100
					Operating Expenses		54,517,900	48,848,472	57,013,400
				Other (income) deductions, net	Other (income) deductions, net	Other Net (Income) Loss Before Income Taxes	1.415.010 LABOR SERVICE REVENUE	(5,300)	(5,373)
	Other Net (Income) Loss Before Income Taxes	1.415.020 MERCHANDISING REVENUE	(8,400)			(7,976)	(14,400)		
	Other Net (Income) Loss Before Income Taxes	1.415.030 SALES TAX COMMISSION	(10,100)			(10,236)	(10,800)		
	Other Net (Income) Loss Before Income Taxes	1.416.010 LABOR SERVICE EXPENSE	0			5,335	0		
	Other Net (Income) Loss Before Income Taxes	1.416.020 MERCHANDISING EXPENSE	7,200			5,842	10,800		
	Other Net (Income) Loss Before Income Taxes	1.419.000 INTEREST & DIVIDEND INCOME	0			(51,538)	0		
	Other Net (Income) Loss Before Income Taxes	1.421.000 MISC NON OPERATING INCOME	(15,600)			(890,662)	(15,600)		
	Other Net (Income) Loss Before Income Taxes	1.421.010 MISC NON OPERATING EXPENSE - PAYROLL	0			12,270	0		
	Other Net (Income) Loss Before Income Taxes	1.426.020 LIFE INSURANCE CO. BENEFICIARY	0			(47,232)	0		
		Other Net (Income) Loss Before Income Taxes				(32,200)	(989,570)	(35,100)	
		Other (income) deductions, net		(32,200)	(989,570)	(35,100)			
		Other (income) deductions, net		(32,200)	(989,570)	(35,100)			
	Interest Charges	Interest charges	Interest On Long Term Debt	1.427.000 INTEREST ON LONG TERM DEBT	3,603,600	3,622,780	3,638,400		
			Interest On Long Term Debt		3,603,600	3,622,780	3,638,400		
			Interest On Short Term Debt	1.431.020 INTEREST ON SHORT-TERM DEBT	188,000	185,187	560,000		
			Interest On Short Term Debt	1.431.021 SUBSIDIARY INTEREST	(152,900)	(152,900)	(215,200)		
			Interest On Short Term Debt		35,100	32,287	344,800		
			Other Interest	1.431.010 INTEREST ON CUSTOMER DEPOSITS	38,400	33,271	37,200		
			Other Interest		38,400	33,271	37,200		
			Amortization Of Debt Expense	1.428.000 AMORT OF DEBT EXPENSES	387,600	387,263	387,600		
		Amortization Of Debt Expense		387,600	387,263	387,600			
		Interest charges		4,064,700	4,075,601	4,408,000			
		Interest Charges		4,064,700	4,075,601	4,408,000			
	Income Taxes	Income taxes	Current Federal	1.409.010 CURRENT FED INC TAX	0	(1,845,967)	0		
			Current Federal	1.409.030 FIN 48 PROVISION	0	(16,465)	0		
			Current Federal	1.409.070 ESTIMATED INTERIM INCOME TAXES	1,765,600	329,500	2,015,700		
			Current Federal		1,765,600	(1,532,932)	2,015,700		
			Current State	1.409.020 CURRENT STATE INC TAX	0	(282,789)	0		
			Current State		0	(282,789)	0		
			Deferred Federal & State	1.410.000 DEFERRED INCOME TAXES	0	3,970,442	0		
			Deferred Federal & State	1.410.010 AMORT OF REGULATORY LIABILITY	(64,800)	(64,800)	0		
		Deferred Federal & State		(64,800)	3,905,642	0			

**Fiscal 2011 Income Statement Budget Detail
Compared with Calendar 2009 Actual and Fiscal 2010 Budget
By Financial Statement Caption**

Company	Grouping Level 3 Description (GDSC3)	Grouping Level 4 Description (GDSC4)	Grouping Level 5 Description (GDSC5)	Grouping Level 6 Description (GDSC6)	GI #/Description (GHCT)	Fiscal 2011 Proposed Budget	Calendar 2009 Actual	Fiscal 2010 Adopted Budget		
1	Net (Income) Loss Before Income Taxes	Income Taxes	Income taxes	Investment Tax Credit-Net	1.420.000 INVESTMENT TAX CREDIT NET	(27,200)	(31,950)	0		
				Investment Tax Credit-Net		(27,200)	(31,950)	0		
				Income Taxes Non Regulated	1.409.080 NON REGULATED FEDERAL TAXES	12,300	35,289	13,400		
				Income Taxes Non Regulated	1.409.090 NON REGULATED STATE TAXES	0	11,206	0		
			Income taxes		12,300	46,494	13,400			
			Income Taxes		1,685,900	2,104,465	2,029,100			
			Income Taxes		1,685,900	2,104,465	2,029,100			
Net (Income) Loss Before Income Taxes						(2,997,500)	(3,798,059)	(3,315,900)		
						(2,997,500)	(3,798,059)	(3,315,900)		
2	Net (Income) Loss Before Income Taxes	Operating Revenues	Operating revenues	Sales To Others	2.496.000 ON SYSTEM SALES	(11,351,800)	(10,908,674)	(16,216,600)		
				Sales To Others	2.496.100 FRANCHISE TAX & GTI TAX - NET	19,600	23,311	27,900		
				Sales To Others		(11,332,200)	(10,885,363)	(16,188,700)		
			Operating revenues		(11,332,200)	(10,885,363)	(16,188,700)			
			Operating Revenues		(11,332,200)	(10,885,363)	(16,188,700)			
			Operating Expenses	Purchased gas	Purchased Gas	2.803.000 GAS PURCHASED	8,479,100	7,257,290	12,126,800	
					Purchased Gas		8,479,100	7,257,290	12,126,800	
				Purchased gas		8,479,100	7,257,290	12,126,800		
				Transportation fee	Transportation Fee	2.804.000 ON SYSTEM EXPENSE TRANSP FEE	1,964,100	2,349,721	2,790,300	
					Transportation Fee		1,964,100	2,349,721	2,790,300	
				Transportation fee		1,964,100	2,349,721	2,790,300		
				Operations and maintenance	General Operations	General Operations	2.415.030 SALES TAX COMMISSION	(5,500)	(5,315)	(10,100)
						General Operations		(5,500)	(5,315)	(10,100)
					Outside Services	Outside Services I/C	2.923.000 OUTSIDE SERVICES I/C	52,000	209,509	73,000
						Outside Services	2.923.100 OUTSIDE SERVICES	2,000	1,700	2,300
			Outside Services			54,000	211,209	75,300		
			Other	2.823.000 STORAGE GAS LOSSES	0	104,800	0			
			Other		0	104,800	0			
			Operations and maintenance		48,500	310,694	65,200			
			Operating Expenses		10,491,700	9,917,705	14,982,300			
			Other (income) deductions, net	Other (income) deductions, net	Other Net (Income) Loss Before Income Taxes	2.421.000 MISC NON OPERATING INCOME	0	(104,790)	0	
					Other Net (Income) Loss Before Income Taxes		0	(104,790)	0	
				Other (income) deductions, net		0	(104,790)	0		
			Other (income) deductions, net		0	(104,790)	0			
			Interest Charges	Interest charges	Interest On Short Term Debt	2.419.000 INTEREST AND DIVIDEND INCOME	25,500	25,500	6,700	
					Interest On Short Term Debt		25,500	25,500	6,700	
				Interest charges		25,500	25,500	6,700		
			Interest Charges		25,500	25,500	6,700			
			Income Taxes	Income taxes	Current Federal	2.409.010 CURRENT FED INC TAX	0	551,276	0	
					Current Federal	2.409.070 ESTIMATED INTERIM INCOME TAXES	309,400	(243,700)	455,400	
					Current Federal		309,400	307,576	455,400	
					Current State	2.409.020 CURRENT STATE INC TAX	0	103,494	0	
					Current State		0	103,494	0	
Deferred Federal & State	2.410.000 DEFERRED INCOME TAXES	0			(2,250)	0				
Deferred Federal & State		0			(2,250)	0				
Income taxes		309,400	408,820	455,400						
Income Taxes		309,400	408,820	455,400						
Net (Income) Loss Before Income Taxes						(505,600)	(638,128)	(744,300)		
						(505,600)	(638,128)	(744,300)		
3	Net (Income) Loss Before Income Taxes	Operating Revenues	Operating revenues	Sales To Subsidiary Companies	3.489.000 REVENUE FROM AFFILIATED CO'S	0	(7,257,290)	0		
				Sales To Subsidiary Companies		0	(7,257,290)	0		
				Sales To Others	3.496.000 SALES TO OTHERS	(17,771,200)	(17,070,592)	(22,793,900)		
				Sales To Others		(17,771,200)	(17,070,592)	(22,793,900)		
			Operating revenues		(17,771,200)	(24,327,883)	(22,793,900)			

Fiscal 2011 Income Statement Budget Detail
Compared with Calendar 2009 Actual and Fiscal 2010 Budget
By Financial Statement Caption

Company	Grouping Level 3 Description (GDSC3)	Grouping Level 4 Description (GDSC4)	Grouping Level 5 Description (GDSC5)	Grouping Level 6 Description (GDSC6)	GI #/Description (GHCT)	Fiscal 2011 Proposed Budget	Calendar 2009 Actual	Fiscal 2010 Adopted Budget		
3	Net (Income) Loss Before Income Taxes	Operating Revenues					(17,771,200)	(24,327,883)	(22,793,900)	
Operating Expenses		Purchased gas	Purchased Gas	3.489.010 AFFILIATED STORAGE REVENUE		0	5,051,749	0		
			Purchased Gas	3.803.000 GAS PURCHASED		14,844,600	16,474,764	18,438,100		
			Purchased Gas	3.803.100 GAS PURCHASED - I/C		987,500	466,465	1,692,800		
			Purchased Gas			15,832,100	21,992,979	20,130,900		
			Purchased gas			15,832,100	21,992,979	20,130,900		
		Transportation fee	Transportation Fee	3.804.000 EXPENSE-TRANSPORTATION FEES		720,400	762,971	840,600		
			Transportation Fee			720,400	762,971	840,600		
		Transportation fee				720,400	762,971	840,600		
		Operations and maintenance	Uncollectible Accounts	3.904.000 UNCOLLECTIBLE ACCOUNTS		0	273,000	0		
			Uncollectible Accounts			0	273,000	0		
			Outside Services	3.923.000 OUTSIDE SERVICES - INTERCOMPANY		202,000	386,705	137,000		
			Outside Services			202,000	386,705	137,000		
			Other	3.823.000 STORAGE GAS LOSSES		0	362,100	0		
		Other				0	362,100	0		
		Operations and maintenance				202,000	1,021,805	137,000		
		Operating Expenses					16,754,500	23,777,755	21,108,500	
		Other (income) deductions, net	Other (income) deductions, net	Other Net (Income) Loss Before Income Taxes	3.421.000 MISC NON OPERATING INCOME		0	(362,302)	0	
				Other Net (Income) Loss Before Income Taxes			0	(362,302)	0	
				Other (income) deductions, net			0	(362,302)	0	
		Other (income) deductions, net					0	(362,302)	0	
		Interest Charges	Interest charges	Interest On Short Term Debt	3.419.000 INT. INCOME - SUBS		126,500	126,500	228,900	
				Interest On Short Term Debt			126,500	126,500	228,900	
				Interest charges			126,500	126,500	228,900	
		Interest Charges					126,500	126,500	228,900	
		Income Taxes	Income taxes	Current Federal	3.409.010 CURRENT FEDERAL INCOME TAX		0	552,950	0	
				Current Federal	3.409.070 ESTIMATED INTERIM INCOME TAXES		337,800	(233,300)	552,900	
	Current Federal					337,800	319,650	552,900		
	Current State			3.409.020 CURRENT STATE INCOME TAX		0	103,808	0		
	Current State					0	103,808	0		
	Deferred Federal & State			3.410.000 DEFERRED INCOME TAXES		0	(136,995)	0		
	Deferred Federal & State					0	(136,995)	0		
	Income taxes					337,800	286,464	552,900		
	Income Taxes					337,800	286,464	552,900		
	Net (Income) Loss Before Income Taxes					(552,400)	(499,465)	(903,600)		
3						(552,400)	(499,465)	(903,600)		
5	Net (Income) Loss Before Income Taxes	Operating Revenues	Operating revenues	Sales To Subsidiary Companies	5.489.000 REVENUE FROM AFFILIATED CO'S	(987,500)	(466,465)	(1,692,800)		
				Sales To Subsidiary Companies		(987,500)	(466,465)	(1,692,800)		
				Sales To Others	5.496.000 REVENUE FROM OIL		(84,000)	(68,272)	(38,400)	
				Sales To Others	5.497.000 REVENUE FROM ROYALTIES		(84,000)	(67,587)	(204,000)	
				Sales To Others			(168,000)	(135,859)	(242,400)	
		Operating revenues					(1,155,500)	(602,325)	(1,935,200)	
		Operating Revenues					(1,155,500)	(602,325)	(1,935,200)	
		Operating Expenses	Purchased gas	Purchased Gas	5.803.000 PURCHASED GAS		145,100	102,339	292,400	
					Purchased Gas		145,100	102,339	292,400	
				Purchased gas			145,100	102,339	292,400	
			Operations and maintenance	Labor	5.752.010 GAS WELLS - PAYROLL		0	9,363	0	
					5.763.010 MNT - GAS WELLS - PAYROLL		0	268	0	
					Labor		0	9,631	0	
					Outside Services	5.923.000 OUTSIDE SERV. I/C		44,000	130,064	34,000
					Outside Services	5.923.100 OUTSIDE SERVICES		3,800	3,821	3,700
	Outside Services			47,800	133,885	37,700				
	Insurance	5.924.000 INSURANCE		9,600	9,745	9,600				

Fiscal 2011 Income Statement Budget Detail
Compared with Calendar 2009 Actual and Fiscal 2010 Budget
By Financial Statement Caption

Company	Grouping Level 3 Description (GDSC3)	Grouping Level 4 Description (GDSC4)	Grouping Level 5 Description (GDSC5)	Grouping Level 6 Description (GDSC6)	GI #/Description (GHCT)	Fiscal 2011 Proposed Budget	Calendar 2009 Actual	Fiscal 2010 Adopted Budget
5	Net (Income) Loss Before Income Taxes	Operating Expenses	Operations and maintenance	Insurance		9,600	9,745	9,600
				Other	5.752.020 GAS WELLS - OTHER	5,000	2,285	5,000
				Other	5.763.020 MNT - GAS WELLS - OTHER	2,500	310	2,500
				Other	5.823.000 STORAGE GAS LOSSES	0	15,500	0
				Other		7,500	18,095	7,500
			Operations and maintenance		64,900	171,357	54,800	
			Depreciation and depletion	Depreciation Expense	5.403.100 DEPRECIATION EXPENSE FOR ASSET RETIREMENT COST	400	552	600
					5.404.000 DEPLETION EXPENSE	109,600	109,453	109,600
					5.411.100 ACCRETION EXPENSE	7,700	8,403	8,300
					Depreciation Expense	117,700	118,408	118,500
			Depreciation and depletion		117,700	118,408	118,500	
			Taxes other than income taxes	Property Taxes	5.408.000 PROPERTY TAXES	32,000	30,955	25,000
					Property Taxes	32,000	30,955	25,000
			Taxes other than income taxes		32,000	30,955	25,000	
			Operating Expenses		359,700	423,059	490,700	
		Other (income) deductions, net	Other (income) deductions, net	Other Net (Income) Loss Before Income Taxes	5.421.000 MISC NON OPERATING INCOME	0	(15,967)	0
				Other Net (Income) Loss Before Income Taxes		0	(15,967)	0
				Other (income) deductions, net		0	(15,967)	0
		Other (income) deductions, net		0	(15,967)	0		
		Interest Charges	Interest charges	Interest On Short Term Debt	5.431.000 INTEREST EXPENSE - SUBS	900	900	(20,400)
				Interest On Short Term Debt		900	900	(20,400)
				Interest charges		900	900	(20,400)
		Interest Charges		900	900	(20,400)		
		Income Taxes	Income taxes	Current Federal	5.409.010 CURRENT FEDERAL INCOME TAX	0	227,782	0
				Current Federal	5.409.070 ESTIMATED INTERIM INCOME TAXES	301,800	(195,100)	556,200
				Current Federal		301,800	32,682	556,200
				Current State	5.409.020 CURRENT STATE INCOME TAX	0	42,763	0
				Current State		0	42,763	0
				Deferred Federal & State	5.410.000 DEFERRED INCOME TAXES	0	(3,841)	0
				Deferred Federal & State		0	(3,841)	0
		Income taxes		301,800	71,603	556,200		
		Income Taxes		301,800	71,603	556,200		
		Net (Income) Loss Before Income Taxes		(493,100)	(122,730)	(908,700)		
5					(493,100)	(122,730)	(908,700)	
Summary					(4,548,600)	(5,058,382)	(5,872,500)	

**Fiscal 2011 Capital Budget with 2012-2015 Projections
and Calendar 2009 Actual
By Agent and Capital Budget Account**

Agent	Account	Description	YTD 12/31/09 Actual	2010 Adopted	2011 Proposed	2012 Projected	2013 Projected	2014 Projected	2015 Projected
BSR	1325	GATHERING LAND & RIGHTS	0	16,400	5,000	10,000	0	0	0
	1327	GATHERING COMP STAT STRUCTURES	0	14,000	4,200	15,200	0	0	0
	1332	GATHERING LINES	0	80,000	97,000	99,000	0	0	0
	1333	GATH COMP STAT EQUIPMENT	4,069	49,800	319,000	49,800	0	0	0
	1334	GATH MEAS & REG STAT EQUIPMENT	0	40,000	42,000	41,000	0	0	0
	1351	STOR STRUCTURES & IMPROVEMENTS	0	0	15,400	0	0	0	0
	1353	STORAGE LINES	0	167,000	177,700	0	0	0	0
	1355	STORAGE MEASURING & REG EQUIP	59,242	63,000	58,300	0	0	0	0
	1356	PURIFICATION EQUIPMENT	0	0	1,731,600	0	0	0	0
	1366	TRANSM STRUCTURES & IMPROVMNTS	8,692	24,500	28,000	74,000	0	0	0
	1367	TRANSMISSION MAINS	425,632	87,600	22,000	50,000	0	0	0
	1368	TRANSM COMPRESSOR STAT EQUIPMT	13,197	0	1,400,000	3,780,000	0	0	0
	1369	TRANSM MEASURING & REG EQUIPMT	66,661	521,400	507,700	376,000	50,000	50,000	50,000
	1395	LABORATORY EQUIPMENT	6,511	5,700	0	5,000	5,000	5,000	5,000
533101	GAS WELL EQUIPMENT	0	8,000	12,000	0	0	0	0	
BSR			584,005	1,077,400	4,419,900	4,500,000	55,000	55,000	55,000
GRJ	139909	CONTINGENCY	0	294,000	463,000	440,000	232,000	232,000	232,000
GRJ			0	294,000	463,000	440,000	232,000	232,000	232,000
JBB	139902	COMPUTER SOFTWARE	44,054	206,000	253,500	205,000	530,000	530,000	530,000
	139903	COMPUTER HARDWARE	4,652	261,700	209,700	230,000	255,000	255,000	255,000
JBB			48,707	467,700	463,200	435,000	785,000	785,000	785,000
JLC	136501	TRANSM LAND & LAND RIGHTS	0	28,000	50,000	50,000	0	0	0
	136502	TRANSM RIGHTS OF WAY	517	0	0	0	0	0	0
	1371	TRANSMISSION OTHER EQUIPMENT	20,864	68,600	67,200	25,000	25,000	25,000	25,000
	1374	DISTRIBUTION LAND & ROW	421	6,000	6,000	6,000	6,000	6,000	6,000
	1375	DIST STRUCTURES & IMPROVEMENTS	0	5,000	5,000	5,000	5,000	5,000	5,000
	1376	DISTRIBUTION MAINS	988,016	2,407,000	2,392,000	2,000,000	2,000,000	2,000,000	2,000,000
	1378	DIST GENERAL REG STATIONS	46,678	72,000	72,000	72,000	72,000	72,000	72,000
	1379	DIST CITY GATE REG STATIONS	18,074	0	0	0	0	0	0
	1380	DISTRIBUTION SERVICES	260,559	600,000	540,000	500,000	500,000	500,000	500,000
	1381	DISTRIBUTION METERS	22,314	138,600	91,300	90,000	90,000	90,000	90,000
	1382	DIST METER & REG INSTALLATION	37,140	90,000	90,000	90,000	90,000	90,000	90,000
	1383	DISTRIBUTION REGULATORS	27,264	180,000	118,800	118,000	118,000	118,000	118,000
	1385	DIST INDUSTRIAL METER SETS	26,078	60,000	60,000	50,000	50,000	50,000	50,000
	1390	GEN STRUCTURES & IMPROVEMENTS	0	51,000	10,000	50,000	40,000	40,000	40,000
	1391	OFFICE FURNITURE & EQUIPMENT	0	12,000	12,000	12,000	12,000	12,000	12,000
	1392	TRANSPORTATION EQUIPMENT	321,288	460,000	596,600	500,000	490,000	490,000	490,000
	1394	TOOLS, SHOP & GARAGE EQUIPMENT	20,600	75,000	74,000	75,000	75,000	75,000	75,000
	1396	POWER OPERATED EQUIPMENT	11,531	50,000	174,500	200,000	200,000	200,000	200,000
	1397	COMMUNICATION EQUIPMENT	0	6,000	6,000	6,000	6,000	6,000	6,000
	139931	COMPUTERIZED OFFICE EQUIPMENT	0	30,000	30,000	30,000	30,000	30,000	30,000
JLC			1,801,346	4,339,200	4,395,400	3,879,000	3,809,000	3,809,000	3,809,000
Total			2,434,057	6,178,300	9,741,500	9,254,000	4,881,000	4,881,000	4,881,000

**Minutes of the Regular Quarterly Meeting of the Board of Directors
of Delta Natural Gas Company, Inc.
Held in Winchester, Kentucky on May 19, 2011**

The regular quarterly meeting of the Board of Directors of Delta Natural Gas Company, Inc. was held at the principal office of the Company at 3617 Lexington Road, Winchester, Kentucky, on Thursday, May 19, 2011 beginning at 10:00 a.m. E.S.T., pursuant to notice attached hereto as Exhibit I.

The following directors participated: Linda K. Breathitt, Lanny D. Greer, Glenn R. Jennings, Michael J. Kistner, Lewis N. Melton, Harrison D. Peet (Emeritus), Arthur E. Walker, Jr. and Michael R. Whitley. The following officers participated: John B. Brown, Johnny L. Caudill and Brian S. Ramsey.

Mr. Jennings, the Chairman, called the meeting to order, announced a quorum and the meeting proceeded.

The first order of business was the approval of the minutes of the regular quarterly meeting of Directors held on February 18, 2011. Copies of said minutes had been circulated to all Directors prior to the meeting. Page 2 of said minutes erroneously omitted Arthur E. Walker, Jr. from the resolution approving nominees to serve on Delta's Board.

Upon motion duly made, seconded and carried unanimously, it was

RESOLVED, that the minutes of the regularly quarterly Board of Directors' meeting held February 18, 2011, as circulated and amended to include Arthur E. Walker, Jr. as a nominee to serve on Delta's Board for a three year term beginning November 17, 2011, be approved and that reading of said minutes be waived.

Mr. Brown reviewed the Company's financial results and highlighted information from the Quarterly Summary Report. The report, attached to these minutes as Exhibit II, had been mailed to all Directors prior to the meeting along with the Company's Quarterly Report on Form 10-Q for the period ended March 31, 2011. Mr. Brown's financial

presentation also included a review and discussion of the Operating and Capital Budgets for fiscal year 2012, a copy of which had been sent to all Directors prior to the meeting. After discussion, on motion duly made, seconded and carried unanimously, it was

RESOLVED, that the Operating and Capital Budgets for fiscal year 2012 be approved as submitted. A copy is attached as Exhibit III.

Mr. Brown updated the Board on the status of the protest by Delta Resources, Inc. of the utility tax assessment by the Kentucky Department of Revenue.

Mr. Jennings updated the Board on the status of the lawsuit filed by Delta against Chartis, our insurance carrier, for our lost gas claim relating to Delta's underground storage field.

Mr. Kistner, Chairman of the Audit Committee, discussed with the Board a meeting held by that Committee on April 29, 2011.

Mr. Jennings discussed Delta's stock price and the potential beneficial and detrimental impacts of a stock split or a stock dividend.

The declaration of a dividend on common stock was discussed. Upon motion duly made, seconded and carried unanimously, it was

RESOLVED, that a dividend on common stock of \$.34 per share, for the period ended March 31, 2011, be paid to common shareholders of record as of the close of business on June 1, 2011, said dividend to be paid June 15, 2011.

Mr. Jennings reviewed a Note Modification Agreement and accompanying documents relative to renewing Delta's \$40,000,000 bank line of credit with BB&T. These documents had been mailed to the Directors prior to the meeting. The line is due for renewal by June 30, 2011. After discussion, on motion duly made, seconded and carried unanimously, it was

RESOLVED, that effective June 30, 2011 Delta (i) enter into that certain Modification Agreement, a copy of which is attached to these minutes as Exhibit IV, respecting amendment and renewal of a Forty Million Dollar (\$40,000,000.00) line of credit for Delta from Branch Banking and Trust Company; and (ii) execute and enter into such other documents, agreements, certificates and instruments necessary and/or appropriate in connection with Delta's obligations contained in the Modification Agreement and/or any agreement referred to therein aforesaid and any amendments to any such agreement (collectively, along with the Modification Agreement, the "Loan Documents").

FURTHER RESOLVED, that Glenn R. Jennings as Delta's Chairman of the Board, President and Chief Executive Officer, and John B. Brown, as Delta's Chief Financial Officer, Treasurer and Secretary, (or either of them acting alone) (each an "Authorized Officer") are each hereby authorized and directed to execute and deliver the Loan Documents and any amendments thereto, all with such changes therein as either Authorized Officer executing the Loan Documents may approve as necessary or advisable, said approval to be evidenced by the execution and delivery of the Loan Documents in final form.

FURTHER RESOLVED, that each Authorized Officer is authorized and directed to take, upon the advice of legal counsel where appropriate, any and all actions necessary to carry out and give effect to the transactions contemplated to be carried out by Delta under the Loan Documents, including without limitation the execution and delivery of any other documents, agreements, instruments or certificates necessary to consummate the transactions contemplated by the Loan Documents.

FURTHER RESOLVED, that any and all other actions heretofore taken by any officer or officers or other authorized individual of Delta to negotiate, execute and deliver any of the agreements authorized by the foregoing resolutions, or to take any of the actions authorized by the foregoing resolutions, are hereby approved, ratified and confirmed in all respects.

Next, Mr. Brown reviewed his memo dated May 4, 2011 to Delta's officers concerning Delta's updated performance indicators. This memo had been mailed to the Directors prior to the meeting and a copy is attached as Exhibit V.

Mr. Brown announced that the 2011 Directors & Officers Questionnaire would be sent out prior to June 30. He also explained that the 2011 proxy statement would include a "say on pay" proposal as required by new requirements from the SEC, in connection with

the Dodd-Frank Wall Street Reform and Consumer Protection Act applicable to Delta's 2011 proxy statement. The new rules also require a proposal for shareholders to vote on the frequency of "say on pay" voting. Management is recommending that the shareholders choose to vote on "say on pay" annually.

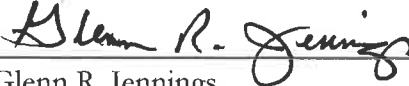
Mr. Jennings updated the Board regarding discussions with Somerset Gas relative to Delta potentially leasing the Somerset Gas pipeline.

In other business, Mr. Jennings updated the Board regarding discussions relative to Chesapeake Utilities, Mountaineer Gas and Sycamore Gas. He also discussed a new customer, Wellhead Energy, that has located a gas fired electric generation unit in Jackson County.

The next Board meeting was announced for Friday, August 19, 2011 at 10:00 a.m. at Delta's Winchester office.

The Board adjourned into Executive Session. Then, the Board adjourned into Executive Session with only the Independent Directors in attendance. Mr. Whitley, Lead Director, chaired that session. There were no recommendations or concerns from either of those sessions that required action.

There being no further business to come before the meeting, the meeting was adjourned.



Glenn R. Jennings
Chairman of the Board, President and Chief
Executive Officer

Attest:



John B. Brown
Chief Financial Officer, Treasurer and
Secretary



COMPANY CORRESPONDENCE

To: Board of Directors
 From: John Brown
 Subject: Fiscal 2012 Budgets
 Date: May 6, 2011

Attached are Delta's proposed operating and capital budgets for the upcoming fiscal year of July 1, 2011 through June 30, 2012.

Each operating budget account compares the budget for 2012 with the 2011 budget and the twelve months ended March 31, 2011 actual results. The operating budget for fiscal 2012 reflects net income of \$6,342,500, or \$1.87 per share. Comparative net income and earnings per share (in dollars) are as follows for the twelve month periods:

	<u>6/30/12</u> <u>Budget</u>	<u>3/31/11</u> <u>Actual</u>	<u>6/30/11</u> <u>Budget</u>
Before incentive compensation			
Net income	6,409,500	7,128,006	4,548,600
Earnings per share	1.89	2.13	1.36
Incentive compensation and cash bonus (net of tax)	67,000	549,200	-
After incentive compensation			
Net income	6,342,500	6,578,806	4,548,500
Earnings per share	1.87	1.97	1.36

Retail sales and transportation volumes are budgeted utilizing history. Adjustments are made to normalize for weather and for other known changes in customers' requirements. Transportation volumes are dependent on the plans of a few customers. We are concerned that a producer on our system could significantly reduce their need for us to transport on their behalf, thus making these 2012 budgeted volumes and earnings unachievable. Comparative throughput volumes are as follows (in million cubic feet) for the twelve month periods:

	<u>6/30/12</u> <u>Budget</u>	<u>3/31/11</u> <u>Actual</u>	<u>6/30/11</u> <u>Budget</u>
Retail Sales Volumes	3,165	3,106	3,059
Off System Transportation	10,826	11,436	10,686
On System Transportation	<u>4,781</u>	<u>4,795</u>	<u>4,118</u>
	<u>18,772</u>	<u>19,337</u>	<u>17,863</u>
Calendar degree days (% of 30 year average)	100%	101%	100%

Revenues are budgeted based upon current rates and related gas expenses. Enpro production estimates, and related depletion and royalties, are based upon planned levels of production considering historical production.

Payroll is based on existing employees at current salaries plus raises to be given effective July 1. The payroll budget also includes an estimate for overtime and for future hires. No estimate has been included in expense for discretionary employee bonuses. The only incentive compensation or cash bonus expenses budgeted are an estimate of the amount that the company is obligated to recognize during 2012 under the incentive compensation plan.

Some other major budget components in the operating budget include employee benefits, which are based on the benefit plans in effect and the budgeted payroll. Maintenance is estimated based upon expected levels of maintenance and historical cost levels. Insurance is based upon coverage in effect and applicable premiums. Bad debt expense is estimated based on expected revenues and historical write-off results. Depreciation is based on plant in service and expected to be in service at the current effective depreciation rates for the various classes of property. Taxes other than income taxes, which are primarily property and payroll taxes, are based on the property and payroll budgeted and the related tax rates. Income taxes are based on the effective income tax rate and pre-tax budgeted net income. Long-term interest costs are based on existing long-term debt at embedded rates. Short-term interest is estimated using projected cash flows and resultant expected monthly short-term borrowing levels at a projected rate of 2.0%.

The capital budget comparison includes the proposed budget for fiscal 2012, the 2011 budget, and it reflects fiscal year-to-date actual results through March 31, 2011. It also includes projections for fiscal 2013 – 2016.

The capital budget for 2012 is projected at \$6,449,500. Distribution mains of \$2,102,400 provide for Delta's six existing in-house construction crews. Estimated distribution construction includes 35,000 feet of extensions and 48,000 feet of replacements. Distribution service lines, meters and regulators are estimated at \$966,200. Estimated expenses for establishing a new storage well and repairing existing storage facilities total \$964,800. Planned vehicle and equipment purchases are estimated at \$778,300. Estimated purchases of computer equipment and software are included for \$550,400, primarily to continue replacing financial accounting systems. Also, a capital expenditure contingency of \$300,000, or approximately 5% of the capital budget, has been included.

The budgets will be reviewed with the Board for consideration and approval at your next meeting, currently scheduled for May 19.

cc: Officers

Fiscal 2012 Income Statement Budget Summary
Compared with 12 Months Ended 3-31-11 Actual and Fiscal 2011 Budget
by Financial Statement Caption

Delta Natural Gas Company, Inc.

	Proposed Budget Fiscal 2012	Actual 12 Month Ended 3-31-11	Adopted Budget Fiscal 2011
Operating revenues	(52,453,700)	(50,792,101)	(63,233,800)
Operating Revenues	(52,453,700)	(50,792,101)	(63,233,800)
Purchased gas	19,795,400	20,388,484	35,163,900
Operations and maintenance	13,293,300	12,464,812	13,463,600
Depreciation and depletion	5,741,200	4,583,570	3,950,200
Taxes other than income taxes	1,960,700	1,764,944	1,940,200
Operating Expenses	40,790,600	39,201,810	54,517,900
Other (income) deductions, net	(38,500)	(126,752)	(32,200)
Other (income) deductions, net	(38,500)	(126,752)	(32,200)
Interest charges	3,994,500	4,030,108	4,064,700
Interest Charges	3,994,500	4,030,108	4,064,700
Net (income) loss from subsidiaries	(1,472,200)	(1,740,001)	(1,551,100)
Net (Income) Loss from Subsidiaries	(1,472,200)	(1,740,001)	(1,551,100)
Income taxes	2,836,800	2,848,130	1,685,900
Income Taxes	2,836,800	2,848,130	1,685,900
Net (Income) Loss Before Income Taxes	(6,342,500)	(6,578,806)	(4,548,600)
Net Income	(6,342,500)	(6,578,806)	(4,548,600)

Earnings per Common Share	(1.87)	(1.97)	(1.36)
Weighted Average Number of Shares	3,399,358	3,346,100	3,346,200
Dividends Declared per Common Share	1.380	1.345	1.320

Delta Natural Gas Co., Inc.
Fiscal 2012 Budget

Budgeted MCF, Revenue and Gas Cost
as Compared to the Year-Ended March, 2011 Actual

	Account Number	Avg Billed Customers	MCF		Actual WNA Adj	MCF per Customer		Gross Revenue		Gas Costs		Gross Margin		Revenue per MCF	
			Budget	Actual		Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
Regulated Gas Sales															
From:															
01 Residential	1-480-01	30,544	1,725,700	1,695,542	(82,928)	56.5	52.8	25,832,300	24,665,053	10,792,700	11,119,707	15,039,600	13,545,346	8.72	8.48
02CS Sen Non Res	1-480-04	4,121	553,200	537,966	(26,449)	134.2	124.1	7,382,000	7,100,039	3,459,709	3,539,201	3,922,300	3,570,839	7.89	8.08
02C02I Lg Non Res Unmetered	1-480-02	869	855,700	838,827	-	964.9	966.5	10,007,400	9,932,983	5,351,500	5,512,869	4,655,980	4,420,114	8.64	8.27
Gas Light	1-480-05	-	-	-	-	-	-	4,100	4,431	-	-	4,100	4,431	-	-
Sub Total		36,533	3,134,600	3,072,365	(168,377)			43,225,800	41,711,506	19,603,900	20,176,777	23,621,000	21,540,729		
Interruptible:															
04 Commercial	1-481-03	5	30,600	33,094	-	6,676.4	7,228.9	251,000	248,908	191,500	218,609	59,500	30,299	1.84	0.92
Sub Total		5	30,600	33,094	-			251,000	248,908	191,500	218,609	59,500	30,299	1.84	0.92
Pipeline Replacement Program															
Sub Total		35,538	-	-	-			130,800	-	-	-	130,800	-		
Total Regulated Gas Sales															
Sub Total		3,169,200	3,169,200	3,105,459	-			43,897,600	41,960,414	19,795,400	20,395,386	23,812,200	21,671,028		
On System Transportation:															
Delta Resources	1-480-04		3,642,600	3,520,955	-			2,042,200	2,461,403	-	-	4,825,800	4,635,031	1.32	1.32
Sub Total On Sys			3,642,600	3,520,955	-			2,042,200	2,461,403	-	-	4,825,800	4,635,031	1.32	1.32
Total Retail & On System															
Sub Total			7,845,700	7,626,414	-			46,433,600	44,880,346	19,795,400	20,395,386	28,638,000	26,306,059		
Off System Transportation															
Delta	1-489-02		6,925,815	7,081,014	-			2,388,800	2,336,118	-	-	2,388,800	2,336,118	0.34	0.33
Delmarco	1-489-021		3,969,209	4,344,956	-			1,345,500	1,479,922	-	-	1,345,500	1,479,922	0.34	0.34
Sub Total Off Sys			10,895,024	11,425,970	-			3,734,300	3,816,040	2,388,800	2,388,800	3,734,300	3,816,040	0.34	0.34
Miscellaneous Regulated Revenue															
Sub Total			286,000	295,815	-			286,000	295,815	-	-	286,000	295,815		
LOSEI	1-488.01-1488.04		18,771,824	18,338,657	(168,377)			52,483,769	50,782,191	18,795,400	20,385,386	39,831,200	37,827,843		

Fiscal 2012 Income Statement Budget Detail
Compared with Year-Ended March, 2011 Actual and Fiscal 2011 Budget
By Financial Statement Caption

Company	Grouping Level 3 Description (GBOC3)	Grouping Level 4 Description (GBOC4)	Grouping Level 5 Description (GBOC5)	Grouping Level 6 Description (GBOC6)	GI #/Description (GMCT)	Fiscal 2012 Proposed Budget	Year-Ended March, 2011	Fiscal 2011 Adopted Budget			
1	Net (Income) Loss Before Income Taxes	Operating Revenues	Operating revenues	Residential	1.480.010 GS RATE SALES RESIDENTIAL	(25,832,300)	(24,812,415)	(31,677,400)			
Residential				1.480.011 UNBILLED REVENUE - RESIDENTIAL	0	(223,137)	0				
Residential				1.480.012 PRP REVENUE - RESIDENTIAL	(77,000)		0				
Residential				1.480.050 UNMETERED GAS LIGHT REVENUE	(4,100)	(4,431)	(5,600)				
							Residential		(25,913,400)	(25,039,984)	(31,683,000)
Commercial				1.480.020 GS RATE SALES OTHER COMMERCIAL	(10,007,400)	(8,909,629)	(13,891,700)				
Commercial				1.480.021 UNBILLED REVENUE - OTHER COMMERCIAL	0	(65,249)	0				
Commercial				1.480.022 PRP REVENUE - COMMERCIAL	(32,700)		0				
Commercial				1.480.040 GS RATE SALES SMALL COMMERCIAL	(7,382,000)	(7,219,574)	(9,403,300)				
Commercial				1.480.041 UNBILLED REVENUE - SMALL COMMERCIAL	0	(17,346)	0				
Commercial				1.480.042 PRP REVENUE - SMALL COMMERCIAL	(19,900)		0				
Commercial				1.481.020 INTERRUPTIBLE RATE COMMERCIAL	0	(30,390)	0				
Commercial				1.481.021 UNBILLED REVENUE INTERRUPTIBLE RATE COMMERCIAL	0	(1,947)	0				
							Commercial		(17,442,000)	(16,244,135)	(23,295,000)
Industrial				1.480.030 GS RATE SALES INDUSTRIAL	0	(917,946)	0				
Industrial				1.480.031 UNBILLED REVENUE - INDUSTRIAL	0	(7,821)	0				
Industrial				1.480.032 PRP REVENUE - INDUSTRIAL	(1,200)		0				
Industrial				1.481.030 INTERRUPTIBLE RATE INDUSTRIAL	(251,000)	(243,043)	(383,700)				
Industrial				1.481.031 UNBILLED REVENUE INTERRUPTIBLE RATE INDUSTRIAL	0	(5,865)	0				
							Industrial		(252,200)	(1,174,675)	(383,700)
Weather Normalization Revenue				1.480.060 WNA RESIDENTIAL	0	361,748	0				
Weather Normalization Revenue				1.480.061 UNBILLED REVENUE - WNA RESIDENTIAL	0	12,365	0				
Weather Normalization Revenue				1.480.070 WNA SMALL NON-RESIDENTIAL	0	115,398	0				
Weather Normalization Revenue				1.480.071 UNBILLED REVENUE - WNA NON-RESIDENTIAL	0	12,483	0				
				Weather Normalization Revenue	0	501,994	0				
Demand-Side Management Revenue				1.480.080 RESIDENTIAL CEP LOST SALES	0	(3,613)	0				
				Demand-Side Management Revenue	0	(3,613)	0				
Miscellaneous Operating Revenue				1.488.010 COLLECTION REVENUE	(166,000)	(177,300)	(177,500)				
Miscellaneous Operating Revenue				1.488.020 RECONNECT REVENUE	(109,700)	(107,820)	(117,200)				
Miscellaneous Operating Revenue				1.488.040 BAD CHECK REVENUE	(10,300)	(10,695)	(13,600)				
				Miscellaneous Operating Revenue	(286,000)	(295,815)	(308,300)				
Off System Transportation Revenue				1.489.020 OFF SYSTEM TRANSP REVENUE	(2,388,800)	(2,336,118)	(2,701,800)				
Off System Transportation Revenue				1.489.021 OFF SYSTEM TRANSP REVENUE - DELGASCO	(1,345,500)	(1,479,922)	(720,400)				
				Off System Transportation Revenue	(3,734,300)	(3,816,039)	(3,422,200)				
On System Transportation Revenue				1.489.040 ON SYSTEM TRANSP REVENUE	(2,783,600)	(2,461,403)	(2,177,500)				
On System Transportation Revenue				1.489.041 ON SYSTEM TRANSP DR	(2,042,200)	(2,258,429)	(1,964,100)				
				On System Transportation Revenue	(4,825,800)	(4,719,832)	(4,141,600)				
				Operating revenues				(52,483,700)	(50,792,101)	(63,233,800)	
				Operating Revenues				(52,483,700)	(50,792,101)	(63,233,800)	
				Operating Expenses	Purchased gas	Purchased Gas	1.803.000 PURCHASED GAS - OUTSIDE	19,795,400	20,227,862	35,163,900	
	Purchased Gas	1.803.110 UNBILLED PURCHASE GAS	0			160,622	0				
		Purchased gas			19,795,400	20,388,484	35,163,900				
	Operations and maintenance	Labor	Labor	1.753.010 WELLS & GATHERING PAYROLL	0	29,776	0				
			Labor	1.754.010 COMPRESSOR STATION PAYROLL	0	98,656	0				
			Labor	1.764.010 MNT WELLS & GATHERING PAYROLL	0	665	0				
			Labor	1.765.010 MNT COMPRESSOR STATION PAYROLL	0	641	0				
			Labor	1.816.010 CM WELLS EXPENSES - PAYROLL	0	99,488	0				
			Labor	1.818.010 CM COMPRESSOR STATION EXPENSES - PAYROLL	0	28,434	0				
			Labor	1.832.010 CM MAINT OF RESERVOIRS AND WELLS - PAYROLL	0	564	0				
			Labor	1.834.010 CM MAINT OF COMPRESSOR STAT EQUIP - PAYROLL	0	1,939	0				

Fiscal 2012 Income Statement Budget Detail
Compared with Year-Ended March, 2011 Actual and Fiscal 2011 Budget
By Financial Statement Caption

Company	Grouping Level 3 Description (GDSC3)	Grouping Level 4 Description (GDSC4)	Grouping Level 5 Description (GDSC5)	Grouping Level 6 Description (GBSC6)	GI #/Description (GHCT)	Fiscal 2012 Proposed Budget	Year-Ended March, 2011	Fiscal 2011 Adopted Budget
1	Net (Income) Loss Before Income Taxes	Operating Expenses	Operations and maintenance	Labor	1.835.010 CM MAINT OF MEAS & REG STAT EQUIP - PAYROLL	0	1,095	0
Labor				1.887.010 MNT TRANS & DIST MAINS PAYROLL	0	81,410	0	
Labor				1.893.010 MNT OF METERS & REG PAYROLL	0	1,370	0	
Labor				1.894.010 MNT OF OTHER EQUIPMENT PAYROLL	0	7,804	0	
Labor				1.900.010 TRANS & DIST. PAYROLL	3,561,900	2,712,553	3,613,300	
Labor				1.903.010 CASHIERING PAYROLL	400,000	401,426	415,100	
Labor				1.920.010 ADMINISTRATIVE PAYROLL	2,640,600	2,623,178	2,620,100	
Labor				1.926.010 TIME OFF PAYROLL	0	998,501	0	
Labor					6,610,300	7,007,499	6,648,300	
Transportation				1.898.010 MNT - TRANSP EQUIP EXPENSE-PAYROLL	0	32,882	0	
Transportation				1.898.020 MNT - POWER OPR EQUIP EXPENSE-PAYROLL	0	15,454	0	
Transportation				1.900.020 OPR TRANSPORTATION EXPENSES	832,300	899,365	756,400	
Transportation				1.920.020 ADM TRANSPORTATION EXPENSES	74,100	73,200	70,000	
Transportation					906,400	1,020,982	826,400	
General Operations				1.821.020 CM PURIFICATION OF NATURAL GAS - MISC	189,000	140,219	140,000	
General Operations				1.871.000 TELEMTRY COSTS	93,600	89,697	93,600	
General Operations				1.880.010 OPERATIONS OFFICE TELEPHONE	105,600	99,859	109,200	
General Operations				1.880.020 OPERATIONS OFFICE UTILITIES	80,400	82,466	78,000	
General Operations				1.880.030 OPERATIONS OFFICE MISC.	103,200	102,092	108,000	
General Operations				1.880.040 FEES TRAINING SCHOOLS	38,400	27,468	38,400	
General Operations				1.880.050 UNIFORMS	45,600	29,928	45,600	
General Operations				1.880.060 WELDING SUPPLIES	24,000	19,076	24,000	
General Operations				1.881.010 RENT OPERATING OFFICES	0	904	0	
General Operations				1.881.020 RENT LAND & LAND RIGHTS	20,400	12,303	19,800	
General Operations					700,200	604,013	656,600	
Customer Billing				1.903.020 CUSTOMER COLLECTIONS & RECORDS	351,900	309,031	345,000	
Customer Billing					351,900	309,031	345,000	
Uncollectible Accounts				1.904.000 UNCOLLECTIBLE ACCOUNTS	169,400	52,282	495,600	
Uncollectible Accounts					169,400	52,282	495,600	
Administrative				1.921.010 ADM TELEPHONE	127,200	136,820	129,600	
Administrative				1.921.030 BOOKS & SUBSCRIPTIONS	26,000	22,863	27,000	
Administrative				1.921.040 COMPANY FORMS	9,600	4,072	18,000	
Administrative				1.921.050 SMALL SUPPLY ITEMS	42,000	37,532	48,000	
Administrative				1.921.060 MISCELLANEOUS OTHER ITEMS	180,000	187,368	200,400	
Administrative				1.921.070 EMPLOYEE MEMBERSHIPS	4,800	5,430	5,700	
Administrative				1.921.080 SAFETY LITERATURE & EDUCATION	18,000	16,901	18,000	
Administrative				1.921.090 ENGR & DRAFTING SUPPLIES	7,200	8,139	7,200	
Administrative				1.921.100 ADM UTILITIES	56,400	52,216	57,600	
Administrative				1.921.110 INVENTORY - DIFFERENCE	0	974	0	
Administrative				1.921.210 TRAVEL ETC CO BUS PRES & CEO	12,000	11,327	6,000	
Administrative	1.921.220 TRAVEL ETC CO BUS OFFICERS	12,000	14,995	15,000				
Administrative	1.921.230 TRAVEL ETC CO BUS OPER & CONST	6,000	6,645	6,000				
Administrative	1.921.240 TRAVEL ETC CO BUS ADM&CUST SER	7,200	2,884	7,200				
Administrative	1.921.260 TRAVEL ETC CO BUS FINANCE	32,500	12,755	18,000				
Administrative	1.921.290 CO. BUS. MEALS & ENTERTAINMENT	36,800	33,302	35,000				
Administrative	1.921.300 COMPUTER EQUIPMENT OPERATIONS	13,800	11,164	13,800				
Administrative		591,300	568,388	612,300				
Outside Services	1.923.010 OUTSIDE SERVICES LEGAL	360,000	211,058	100,000				
Outside Services	1.923.020 OUTSIDE SERVICES ACCOUNTING	364,000	270,287	316,000				
Outside Services	1.923.030 OUTSIDE SERVICES JANITORIAL	67,400	62,521	64,800				
Outside Services	1.923.040 OUTSIDE SERVICES OTHER	108,700	79,710	53,800				
Outside Services	1.923.050 OUTSIDE SERVICES COMPUTERS	397,500	325,141	406,300				
Outside Services		1,297,600	940,718	940,900				

Fiscal 2012 Income Statement Budget Detail
Compared with Year-Ended March, 2011 Actual and Fiscal 2011 Budget
By Financial Statement Caption

Company	Grouping Level 3 Description (GDSC3)	Grouping Level 4 Description (GDSC4)	Grouping Level 5 Description (GDSC5)	Grouping Level 6 Description (GDSC6)	GI #/Description (GIACT)	Fiscal 2012 Proposed Budget	Year-Ended March, 2011	Fiscal 2011 Adopted Budget
1	Net (Income) Loss Before Income Taxes	Operating Expenses	Operations and maintenance	Insurance	1.924.000 INSURANCE	724,800	756,846	813,600
Insurance				1.925.000 TERM LIFE INSURANCE	3,000	729	0	
Insurance					727,800	757,574	813,600	
Employee Benefits				1.926.020 PENSION	1,104,400	1,211,523	999,000	
Employee Benefits				1.926.030 EMPLOYEE 401K PLAN	295,100	293,882	305,900	
Employee Benefits				1.926.040 MEDICAL COVERAGE	1,338,200	1,223,046	1,649,600	
Employee Benefits				1.926.050 SALARY CONTINUATION COVERAGE	141,600	140,388	145,200	
Employee Benefits				1.926.070 EMPLOYEE EDUCATION	6,000	2,471	14,400	
Employee Benefits				1.926.080 EMPLOYEE RECREATION & SOCIAL	8,400	7,944	11,000	
Employee Benefits				1.926.100 SUPPLEMENTAL RETIREMENT PLAN	60,000	115,569	60,000	
Employee Benefits				1.926.110 INCENTIVE COMPENSATION PLAN	108,000	455,162	0	
Employee Benefits					3,061,700	3,449,985	3,108,100	
General Administration				1.908.010 CUSTOMER ASSISTANCE	30,000	30,000	30,000	
General Administration				1.913.000 ADVERTISING	5,400	350	7,500	
General Administration				1.928.000 REGULATORY COMMISSION EXPENSE	192,800	169,322	184,500	
General Administration				1.930.010 DIRECTOR FEES & EXPENSES	219,600	183,443	246,000	
General Administration				1.930.020 COMPANY MEMBERSHIPS	74,000	65,803	69,100	
General Administration				1.930.030 FEES CONVENTIONS & MEETINGS	4,900	3,819	6,400	
General Administration				1.930.040 MARKETING	6,000	1,217	13,200	
General Administration				1.930.050 COMPANY RELATIONS	14,400	16,407	16,000	
General Administration				1.930.060 TRUSTEE, REGISTRAR, AGENT FEES	82,000	77,109	72,000	
General Administration				1.930.080 STOCKHOLDER REPORTS	98,800	69,020	98,800	
General Administration				1.930.090 CUSTOMER & PUBLIC INFORMATION	34,000	24,359	36,000	
General Administration				1.930.100 PUBLIC & COMMUNITY RELATIONS	25,000	42,214	25,000	
General Administration				1.930.110 CONSERVATION PROGRAM	6,000	1,050	6,000	
General Administration				1.930.120 LOBBYING EXPENDITURES	12,000	19,771	16,000	
General Administration				1.930.130 MISC NON TAX DEDUCTIBLE	0	138	0	
General Administration					804,900	704,023	826,500	
Expenses Transferred				1.922.000 EXP. TRANSFERRED - CAPITAL	(2,688,000)	(2,780,119)	(2,784,500)	
Expenses Transferred				1.922.100 EXP. TRANSFERRED I/C	(453,200)	(1,232,245)	(298,000)	
Expenses Transferred					(3,141,200)	(4,012,364)	(3,082,500)	
Other				1.753.020 WELLS & GATHERING MISC	2,400	1,098	1,200	
Other				1.754.020 COMPRESSOR STATION MISC.	120,000	89,033	144,000	
Other				1.765.020 MNT COMPRESSOR STATION OTHER	54,000	25,314	48,000	
Other				1.816.020 CM WELLS EXPENSES - MISC	12,000	2,062	12,000	
Other				1.818.020 CM COMPRESSOR STATION EXPENSES - MISC	36,000	44,426	36,000	
Other				1.824.020 CM OTHER UNDERGROUND STORAGE EXPENSES - MISC	72,000	82,776	48,000	
Other				1.825.000 CM STORAGE WELL ROYALTIES/RENTS	56,900	56,821	56,900	
Other				1.831.020 CM MAINTENANCE STRUCTURES & IMPROVEMENTS - MISC	9,000	4,616	9,000	
Other				1.832.020 CM MAINTENANCE OF RESERVOIRS AND WELLS - MISC	54,000	40,151	54,000	
Other				1.833.020 CM MAINTENANCE OF LINES - MISC	1,000		1,000	
Other				1.834.020 CM MAINTENANCE OF COMPRESSOR STAT EQUIP - MISC	26,000	31,244	21,000	
Other				1.835.020 CM MAINTENANCE OF MEAS & REG STAT EQUIP - MISC	6,000		6,000	
Other				1.837.020 CM MAINTENANCE OF OTHER EQUIPMENT - MISC	4,500	2,945	6,000	
Other				1.856.000 RIGHT OF WAY CLEARING	65,000	43,428	130,000	
Other				1.889.000 MNT REG STATION TRANS & DIST.	7,000	3,404	7,000	
Other				1.894.020 MNT OF OTHER EQUIPMENT OTHER	132,000	133,567	124,000	
Other				1.900.030 SMALL TOOLS & WORK EQUIPMENT	127,000	117,372	127,000	
Other				1.932.010 MNT COMMUNICATION EQUIPMENT	41,800	38,619	49,200	
Other				1.932.020 MNT OFFICE EQUIPMENT	32,400	29,604	36,000	

Fiscal 2012 Income Statement Budget Detail
Compared with Year-Ended March, 2011 Actual and Fiscal 2011 Budget
By Financial Statement Caption

Company	Grouping Level 3 Description (GBDC3)	Grouping Level 4 Description (GBDC4)	Grouping Level 5 Description (GBDC5)	Grouping Level 6 Description (GBDC6)	GL #/Description (GMCT)	Fiscal 2012 Proposed Budget	Year-Ended March, 2011	Fiscal 2011 Adopted Budget	
1	Net (Income) Loss Before Income Taxes	Operating Expenses	Operations and maintenance	Other	1.932.030 MNT GENERAL STRUCTURES	66,000	39,649	60,000	
				Other	1.932.050 MAINTENANCE COMPUTER EQUIPMENT	161,600	75,921	111,100	
				Other		1,066,600	862,852	1,067,400	
				Mains	1.887.020 MNT TRANS & DIST MAINS OTHER	96,000	80,562	78,000	
				Mains		96,000	80,562	78,000	
				Meter & Regulators	1.893.020 MNT OF METERS & REG OTHER	30,000	35,148	30,000	
				Meter & Regulators		30,000	35,148	30,000	
				Operations and maintenance		13,289,300	12,464,812	13,463,600	
				Depreciation and depletion	Depreciation Expense	1.403.000 DEPRECIATION EXPENSE	5,800,000	4,642,370	4,009,000
					Depreciation Expense	1.406.000 AMORT OF GAS PLANT ACQ ADJ-TRANEX	(58,800)	(58,800)	(58,800)
					Depreciation Expense		5,741,200	4,583,570	3,950,200
				Depreciation and depletion		5,741,200	4,583,570	3,950,200	
			Taxes other than income taxes	Property Taxes	1.408.010 LICENSE & PRIVILEGE FEES	6,800	8,522	7,200	
				Property Taxes	1.408.020 PROPERTY TAXES	1,380,000	1,179,594	1,348,200	
				Property Taxes		1,386,800	1,188,116	1,355,400	
				Payroll Taxes	1.408.030 PAYROLL TAXES	573,900	576,828	584,800	
				Payroll Taxes		573,900	576,828	584,800	
			Taxes other than income taxes		1,960,700	1,764,944	1,940,200		
			Operating Expenses		48,798,600	39,201,810	54,517,900		
			Other (income) deductions, net	Other (income) deductions, net	Other Net (Income) Loss Before Income Taxes	1.415.010 LABOR SERVICE REVENUE	(4,400)	(3,725)	(5,300)
					Other Net (Income) Loss Before Income Taxes	1.415.020 MERCHANDISING REVENUE	(10,800)	(11,611)	(8,400)
					Other Net (Income) Loss Before Income Taxes	1.415.030 SALES TAX COMMISSION	(8,900)	(8,911)	(10,100)
					Other Net (Income) Loss Before Income Taxes	1.416.010 LABOR SERVICE EXPENSE	0	2,555	0
					Other Net (Income) Loss Before Income Taxes	1.416.020 MERCHANDISING EXPENSE	9,600	9,455	7,200
					Other Net (Income) Loss Before Income Taxes	1.419.000 INTEREST & DIVIDEND INCOME	0	(61,251)	0
					Other Net (Income) Loss Before Income Taxes	1.421.000 MISC NON OPERATING INCOME	(24,000)	(31,037)	(15,600)
					Other Net (Income) Loss Before Income Taxes	1.421.010 MISC NON OPERATING EXPENSE - PAYROLL	0	12,319	0
					Other Net (Income) Loss Before Income Taxes	1.426.020 LIFE INSURANCE CO. BENEFICIARY	0	(34,546)	0
					Other Net (Income) Loss Before Income Taxes		(28,300)	(126,752)	(32,200)
					Other (income) deductions, net		(28,300)	(126,752)	(32,200)
					Other (income) deductions, net		(28,300)	(126,752)	(32,200)
			Interest Charges	Interest charges	Interest On Long Term Debt	1.427.000 INTEREST ON LONG TERM DEBT	3,584,400	3,590,166	3,603,600
					Interest On Long Term Debt		3,584,400	3,590,166	3,603,600
					Interest On Short Term Debt	1.431.020 INTEREST ON SHORT-TERM DEBT	56,000	80,581	188,000
					Interest On Short Term Debt	1.431.021 SUBSIDIARY INTEREST	(73,700)	(63,900)	(152,900)
					Interest On Short Term Debt		(17,700)	16,681	35,100
					Other Interest	1.431.010 INTEREST ON CUSTOMER DEPOSITS	40,200	35,999	38,400
					Other Interest		40,200	35,999	38,400
					Amortization Of Debt Expense	1.428.000 AMORT OF DEBT EXPENSES	387,600	387,263	387,600
					Amortization Of Debt Expense		387,600	387,263	387,600
					Interest charges		3,994,500	4,036,108	4,064,700
			Interest Charges		3,994,500	4,036,108	4,064,700		
			Income Taxes	Income taxes	Current Federal	1.409.010 CURRENT FED INC TAX	0	(396,147)	0
					Current Federal	1.409.030 FIN 48 PROVISION	0	13,397	0
					Current Federal	1.409.070 ESTIMATED INTERIM INCOME TAXES	2,911,100		1,765,600
Current Federal		2,911,100			(382,750)	1,768,600			
Current State	1.409.020 CURRENT STATE INC TAX	0			37,075	0			
Current State		0			37,075	0			

Fiscal 2012 Income Statement Budget Detail
Compared with Year-Ended March, 2011 Actual and Fiscal 2011 Budget
By Financial Statement Caption

Company	Grouping Level 3 Description (GDSC3)	Grouping Level 4 Description (GDSC4)	Grouping Level 5 Description (GDSC5)	Grouping Level 6 Description (GDSC6)	GI #/Description (GNET)	Fiscal 2012 Proposed Budget	Year-Ended March, 2011	Fiscal 2011 Adopted Budget						
1	Net (Income) Loss Before Income Taxes	Income Taxes	Income taxes	Deferred Federal & State	1.410.000 DEFERRED INCOME TAXES	0	3,238,539	0						
				Deferred Federal & State	1.410.010 AMORT OF REGULATORY LIABILITY	(64,800)	(64,800)	(64,800)						
				Deferred Federal & State		(64,800)	3,173,739	(64,800)						
				Investment Tax Credit-Net	1.420.000 INVESTMENT TAX CREDIT NET	(24,200)	(28,050)	(27,200)						
				Investment Tax Credit-Net		(24,200)	(28,050)	(27,200)						
				Income Taxes Non Regulated	1.409.080 NON REGULATED FEDERAL TAXES	14,700	40,510	12,300						
				Income Taxes Non Regulated	1.409.090 NON REGULATED STATE TAXES	0	7,605	0						
				Income Taxes Non Regulated		14,700	48,115	12,300						
				Income taxes		2,836,800	2,848,130	1,685,900						
				Income Taxes		2,836,800	2,848,130	1,685,900						
				Net (Income) Loss Before Income Taxes						(4,878,300)	(4,838,805)	(2,987,300)		
1							(4,878,300)	(4,838,805)	(2,987,300)					
2	Net (Income) Loss Before Income Taxes	Operating Revenues	Operating revenues	Sales To Others	2.496.000 ON SYSTEM SALES	(8,585,200)	(9,550,986)	(11,351,800)						
				Sales To Others	2.496.100 FRANCHISE TAX & GTI TAX - NET	20,400	26,877	19,600						
				Sales To Others		(8,564,800)	(9,524,109)	(11,332,200)						
				Operating revenues		(8,564,800)	(9,524,109)	(11,332,200)						
				Operating Revenues		(8,564,800)	(9,524,109)	(11,332,200)						
				Operating Expenses	Purchased gas	Purchased Gas	Purchased Gas	2.803.000 GAS PURCHASED	5,689,500	5,753,609	8,479,100			
							Purchased Gas		5,689,500	5,753,609	8,479,100			
							Purchased gas		5,689,500	5,753,609	8,479,100			
							Transportation Fee	2.804.000 ON SYSTEM EXPENSE TRANSP FEE	2,042,200	2,258,429	1,964,100			
							Transportation Fee		2,042,200	2,258,429	1,964,100			
							Transportation fee		2,042,200	2,258,429	1,964,100			
							Operations and maintenance	General Operations	General Operations	General Operations	2.415.030 SALES TAX COMMISSION	(4,300)	(4,221)	(5,500)
										General Operations		(4,300)	(4,221)	(5,500)
										Outside Services	2.923.000 OUTSIDE SERVICES I/C	77,200	426,441	52,000
										Outside Services	2.923.100 OUTSIDE SERVICES	30,000	74,595	2,000
										Outside Services		107,200	501,036	54,000
							Operations and maintenance		102,900	496,816	48,500			
							Operating Expenses		7,834,600	8,508,854	10,491,700			
							Interest Charges	Interest charges	Interest On Short Term Debt	Interest On Short Term Debt	2.419.000 INTEREST AND DIVIDEND INCOME	4,200	3,300	25,500
										Interest On Short Term Debt		4,200	3,300	25,500
										Interest charges		4,200	3,300	25,500
							Interest Charges		4,200	3,300	25,500			
							Income Taxes	Income taxes	Current Federal	Current Federal	2.409.010 CURRENT FED INC TAX	0	350,717	0
Current Federal	2.409.070 ESTIMATED INTERIM INCOME TAXES	275,600								309,400				
Current Federal		275,600	350,717							308,400				
Current State	2.409.020 CURRENT STATE INC TAX	0	65,842							0				
Current State		0	65,842							0				
Deferred Federal & State	2.410.000 DEFERRED INCOME TAXES	0	(32,420)							0				
Deferred Federal & State		0	(32,420)	0										
Income taxes		275,600	304,130	309,400										
Income Taxes		275,600	304,130	309,400										
Net (Income) Loss Before Income Taxes						(498,480)	(627,817)	(505,600)						
2							(498,480)	(627,817)	(505,600)					
3	Net (Income) Loss Before Income Taxes	Operating Revenues	Operating revenues	Sales To Subsidiary Companies	3.489.000 REVENUE FROM AFFILIATED CO'S	0	(5,753,609)	0						
				Sales To Subsidiary Companies		0	(5,753,609)	0						
				Sales To Others	3.496.000 SALES TO OTHERS	(22,339,900)	(23,410,574)	(17,771,200)						
				Sales To Others		(22,339,900)	(23,410,574)	(17,771,200)						
				Operating revenues		(22,339,900)	(29,164,183)	(17,771,200)						
				Operating Revenues		(22,339,900)	(29,164,183)	(17,771,200)						
				Operating Expenses	Purchased gas	Purchased Gas	Affiliated Storage Revenue	3.489.010 AFFILIATED STORAGE REVENUE	0	726,700	0			
Purchased Gas	3.803.000 GAS PURCHASED	18,835,000	24,551,955				14,844,600							
Purchased Gas	3.803.100 GAS PURCHASED - I/C	822,000	389,656				987,500							

Fiscal 2012 Income Statement Budget Detail
Compared with Year-Ended March, 2011 Actual and Fiscal 2011 Budget
By Financial Statement Caption

Company	Grouping Level 3 Description (GDSC3)	Grouping Level 4 Description (GDSC4)	Grouping Level 5 Description (GDSC5)	Grouping Level 6 Description (GDSC6)	Gl #/Description (GMCT)	Fiscal 2012 Proposed Budget	Year-Ended March, 2011	Fiscal 2011 Adopted Budget		
3	Net (Income) Loss Before Income Taxes	Operating Expenses	Purchased gas	Purchased Gas		19,657,000	25,668,311	15,832,100		
			Purchased gas			19,657,000	25,668,311	15,832,100		
			Transportation fee	Transportation Fee	3,804.000 EXPENSE-TRANSPORTATION FEES	1,345,500	1,479,922	720,400		
				Transportation Fee		1,345,500	1,479,922	720,400		
				Transportation fee		1,345,500	1,479,922	720,400		
			Operations and maintenance	Uncollectible Accounts	3,904.000 UNCOLLECTIBLE ACCOUNTS	0	(273,000)	0		
				Uncollectible Accounts		0	(273,000)	0		
				Outside Services	3,923.000 OUTSIDE SERVICES - INTERCOMPANY	312,400	502,476	202,000		
				Outside Services	3,923.100 OUTSIDE SERVICES	0	15,740	0		
				Outside Services		312,400	518,216	202,000		
			Operations and maintenance		312,400	246,216	202,000			
			Operating Expenses		21,314,900	27,393,448	16,754,300			
		Other (income) deductions, net	Other (income) deductions, net	Other Net (Income) Loss Before Income Taxes	3,421.000 MISC NON OPERATING INCOME	0	(4)	0		
				Other Net (Income) Loss Before Income Taxes		0	(4)	0		
			Other (income) deductions, net			0	(4)	0		
			Other (income) deductions, net			0	(4)	0		
		Interest Charges	Interest charges	Interest On Short Term Debt	3,419.000 INT. INCOME - SUBS	78,600	68,100	126,500		
				Interest On Short Term Debt		78,600	68,100	126,500		
			Interest charges			78,600	68,100	126,500		
			Interest Charges			78,600	68,100	126,500		
		Income Taxes	Income taxes	Current Federal	3,409.010 CURRENT FEDERAL INCOME TAX	0	434,724	0		
				Current Federal	3,409.070 ESTIMATED INTERIM INCOME TAXES	359,400		337,800		
				Current Federal		359,400	434,724	337,800		
				Current State	3,409.020 CURRENT STATE INCOME TAX	0	81,613	0		
				Current State		0	81,613	0		
				Deferred Federal & State	3,410.000 DEFERRED INCOME TAXES	0	129,984	0		
				Deferred Federal & State		0	129,984	0		
			Income taxes			359,400	646,321	337,800		
			Income Taxes			359,400	646,321	337,800		
			Net (Income) Loss Before Income Taxes			(587,000)	(1,086,318)	(552,400)		
		3						(367,000)	(1,056,318)	(552,400)
		5	Net (Income) Loss Before Income Taxes	Operating Revenues	Operating revenues	Sales To Subsidiary Companies	5,489.000 REVENUE FROM AFFILIATED CO'S	(822,000)	(389,656)	(987,500)
						Sales To Subsidiary Companies		(822,000)	(389,656)	(987,500)
	Sales To Others				5,496.000 REVENUE FROM OIL	(164,500)	(169,904)	(84,000)		
	Sales To Others				5,497.000 REVENUE FROM ROYALTIES	(48,000)	(55,300)	(84,000)		
	Sales To Others					(212,500)	(225,204)	(168,000)		
	Operating revenues					(1,034,500)	(614,861)	(1,133,500)		
	Operating Revenues					(1,034,500)	(614,861)	(1,133,500)		
Operating Expenses	Purchased gas			Purchased Gas	5,803.000 PURCHASED GAS	119,100	57,736	145,100		
				Purchased Gas		119,100	57,736	145,100		
	Purchased gas					119,100	57,736	145,100		
Operations and maintenance	Labor			5,752.010 GAS WELLS - PAYROLL	0	8,313	0			
	Labor			5,763.010 MNT - GAS WELLS - PAYROLL	0	972	0			
	Labor				0	9,285	0			
	Outside Services			5,923.000 OUTSIDE SERV. I/C	63,600	303,328	44,000			
	Outside Services			5,923.100 OUTSIDE SERVICES	3,600	9,270	3,800			
	Outside Services			5,930.130 MISC NON TAX DEDUCTIBLE	0	4,000	0			
	Outside Services				67,200	316,598	47,800			
	Insurance			5,924.000 INSURANCE	9,200	9,261	9,600			
	Insurance				9,200	9,261	9,600			
	Other			5,752.020 GAS WELLS - OTHER	5,000	2,307	5,000			
	Other	5,763.020 MNT - GAS WELLS - OTHER	4,000	1,173	2,500					
	Other		9,000	3,480	7,500					

Fiscal 2012 Income Statement Budget Detail
Compared with Year-Ended March, 2011 Actual and Fiscal 2011 Budget
By Financial Statement Caption

Company	Grouping Level 3 Description (GDSC3)	Grouping Level 4 Description (GDSC4)	Grouping Level 5 Description (GDSC5)	Grouping Level 6 Description (GDSC6)	GI #/Description (GHCT)	Fiscal 2012 Proposed Budget	Year-Ended March, 2011	Fiscal 2011 Adopted Budget	
5	Net (Income) Loss Before Income Taxes	Operating Expenses	Operations and maintenance				85,400	338,624	64,900
Depreciation and depletion			Depreciation Expense	5.403.100 DEPRECIATION EXPENSE FOR ASSET RETIREMENT COST		900	433	400	
			Depreciation Expense	5.404.000 DEPRECIATION EXPENSE		114,400	110,889	109,600	
			Depreciation Expense	5.411.100 ACCRETION EXPENSE		8,000	7,700	7,700	
				Depreciation Expense			122,900	118,891	117,700
				Depreciation and depletion			122,900	118,891	117,700
			Taxes other than income taxes	Property Taxes	5.408.000 PROPERTY TAXES		15,000	14,613	32,000
				Property Taxes			15,000	14,613	32,000
				Taxes other than income taxes			15,000	14,613	32,000
				Operating Expenses			342,400	529,865	359,700
			Interest Charges	Interest charges	Interest On Short Term Debt	5.431.000 INTEREST EXPENSE - SUBS	(9,100)	(7,800)	900
					Interest On Short Term Debt		(9,100)	(7,500)	900
					Interest charges		(9,100)	(7,500)	900
				Interest Charges			(9,100)	(7,500)	900
			Income Taxes	Income taxes	Current Federal	5.409.010 CURRENT FEDERAL INCOME TAX	0	59,815	0
					Current Federal	5.409.070 ESTIMATED INTERIM INCOME TAXES	266,400		301,800
					Current Federal		266,400	59,815	301,800
					Current State	5.409.030 CURRENT STATE INCOME TAX	0	11,229	0
					Current State		0	11,229	0
					Deferred Federal & State	5.410.000 DEFERRED INCOME TAXES	0	(34,414)	0
					Deferred Federal & State		0	(34,414)	0
				Income taxes			266,400	36,630	301,800
				Income Taxes			266,400	36,630	301,800
		Net (Income) Loss Before Income Taxes			(434,800)	(55,866)	(489,100)		
5					(434,800)	(55,866)	(489,100)		
Summary					(6,342,500)	(6,578,805)	(4,548,600)		

**Fiscal 2012 Capital Budget with 2013-2016 Projections
and Year-Ended March, 2011 Actual
By Agent and Capital Budget Account**

Agent	Account	Description	Year- Ended 03/31/11 Actual	2011 Adopted	2012 Proposed	2013 Projected	2014 Projected	2015 Projected	2016 Projected
BSR	1325	GATHERING LAND & RIGHTS	18,017	5,000	0	10,000	0	0	0
	1327	GATHERING COMP STAT STRUCTURES	2,228	4,200	0	15,200	0	0	0
	1331	WELL EQUIPMENT	0	0	124,500	0	0	0	0
	1332	GATHERING LINES	37,514	97,000	0	99,000	0	0	0
	1333	GATH COMP STAT EQUIPMENT	2,713	319,000	0	49,800	0	0	0
	1334	GATH MEAS & REG STAT EQUIPMENT	10,947	42,000	0	41,000	0	0	0
	135001	STORAGE LAND	53,073	0	0	0	0	0	0
	135002	STORAGE RIGHT OF WAY	9,398	0	0	0	0	0	0
	1351	STOR STRUCTURES & IMPROVEMENTS	11,311	15,400	0	0	0	0	0
	1352	STORAGE WELLS	-361,056	0	350,000	0	500,000	0	0
	135202	STORAGE RESERVOIRS	0	0	210,000	0	0	0	0
	1353	STORAGE LINES	7,687	177,700	49,500	0	82,500	167,000	0
	1354	STORAGE COMPRESSOR STAT EQUIP	5,278	0	0	0	0	0	0
	1355	STORAGE MEASURING & REG EQUIP	38,322	58,300	58,800	0	24,500	0	0
	1356	PURIFICATION EQUIPMENT	3,322,305	1,731,600	172,000	0	172,000	0	0
	1366	TRANSM STRUCTURES & IMPROVMNTS	0	28,000	9,000	0	34,000	40,000	0
	1367	TRANSMISSION MAINS	82,844	22,000	4,900	420,000	50,000	0	3,800,000
	1368	TRANSM COMPRESSOR STAT EQUIPMT	114	1,400,000	0	37,000	1,400,000	2,380,000	4,700,000
	1369	TRANSM MEASURING & REG EQUIPMT	650,083	507,700	226,700	50,000	129,000	297,000	50,000
	1395	LABORATORY EQUIPMENT	0	0	0	5,000	5,000	5,000	5,000
533101	GAS WELL EQUIPMENT	0	12,000	6,000	0	0	0	0	
BSR			3,890,774	4,419,900	1,211,400	727,000	2,397,000	2,889,000	8,555,000
GRJ	139909	CONTINGENCY	0	463,000	300,000	260,000	340,000	360,000	650,000
GRJ			0	463,000	300,000	260,000	340,000	360,000	650,000
JBB	139902	COMPUTER SOFTWARE	440,736	253,500	215,900	410,000	660,000	480,000	475,000
JBB	139903	COMPUTER HARDWARE	57,768	209,700	334,500	245,000	231,000	280,000	370,000
JBB			498,504	463,200	550,400	655,000	891,000	760,000	845,000
JLC	136501	TRANSM LAND & LAND RIGHTS	7,080	50,000	75,000	0	0	0	0
JLC	136502	TRANSM RIGHTS OF WAY	17	0	25,200	0	0	0	0
JLC	1371	TRANSMISSION OTHER EQUIPMENT	303	67,200	16,800	25,000	25,000	25,000	25,000
JLC	1374	DISTRIBUTION LAND & ROW	1,452	6,000	6,000	6,000	6,000	6,000	6,000
JLC	1375	DIST STRUCTURES & IMPROVEMENTS	0	5,000	5,000	5,000	5,000	5,000	5,000
JLC	1376	DISTRIBUTION MAINS	1,288,411	2,392,000	2,102,400	2,000,000	2,000,000	2,000,000	2,000,000
JLC	1378	DIST GENERAL REG STATIONS	296,322	72,000	156,000	100,000	72,000	72,000	72,000
JLC	1379	DIST CITY GATE REG STATIONS	24,265	0	25,000	0	0	0	0
JLC	1380	DISTRIBUTION SERVICES	625,728	540,000	691,200	600,000	500,000	500,000	500,000
JLC	1381	DISTRIBUTION METERS	91,954	91,300	70,600	70,000	70,000	70,000	70,000
JLC	1382	DIST METER & REG INSTALLATION	67,895	90,000	60,000	60,000	60,000	80,000	60,000
JLC	1383	DISTRIBUTION REGULATORS	78,320	118,800	96,400	80,000	80,000	80,000	80,000
JLC	1385	DIST INDUSTRIAL METER SETS	16,717	60,000	48,000	50,000	50,000	50,000	50,000
JLC	1390	GEN STRUCTURES & IMPROVEMENTS	68,788	10,000	173,300	40,000	40,000	40,000	40,000
JLC	1391	OFFICE FURNITURE & EQUIPMENT	0	12,000	25,200	12,000	12,000	12,000	12,000
JLC	1392	TRANSPORTATION EQUIPMENT	588,907	596,600	524,300	500,000	500,000	500,000	500,000
JLC	1394	TOOLS, SHOP & GARAGE EQUIPMENT	34,747	74,000	60,000	60,000	60,000	60,000	60,000
JLC	1396	POWER OPERATED EQUIPMENT	224,522	174,500	194,000	200,000	200,000	200,000	200,000
JLC	1397	COMMUNICATION EQUIPMENT	0	6,000	6,000	6,000	6,000	6,000	6,000
JLC	1398	MISCELLANEOUS EQUIPMENT	0	0	3,300	0	0	0	0

**Fiscal 2012 Capital Budget with 2013-2016 Projections
and Year-Ended March, 2011 Actual**

By Agent and Capital Budget Account

Agent Account		Description	Year- Ended 03/31/11 Actual	2011 Adopted	2012 Proposed	2013 Projected	2014 Projected	2015 Projected	2016 Projected
JLC	139931	COMPUTERIZED OFFICE EQUIPMENT	18,808	30,000	24,000	24,000	24,000	24,000	24,000
JLC			3,412,031	4,395,408	4,387,700	3,838,000	3,710,000	3,710,000	3,710,000
Total			7,884,308	9,741,500	6,449,500	5,480,000	7,338,000	7,710,000	13,760,000

**Minutes of the Regular Quarterly Meeting of the Board of Directors
of Delta Natural Gas Company, Inc.
Held in Winchester, Kentucky on May 17, 2012**

The regular quarterly meeting of the Board of Directors of Delta Natural Gas Company, Inc. was held at the principal office of the Company at 3617 Lexington Road, Winchester, Kentucky, on Thursday, May 17, 2012 beginning at 10:00 a.m. E.S.T., pursuant to notice attached hereto as Exhibit I.

The following directors were present: Linda K. Breathitt, Lanny D. Greer, Glenn R. Jennings, Michael J. Kistner, Lewis N. Melton, Arthur E. Walker, Jr. and Michael R. Whitley. The following officers were present: John B. Brown, Johnny L. Caudill, Brian S. Ramsey and Matthew D. Wesolosky.

Mr. Jennings, the Chairman, called the meeting to order, announced a quorum and the meeting proceeded.

The first order of business was the approval of the minutes of the regular quarterly meeting of Directors held on February 17, 2012. Copies of said minutes had been circulated to all Directors prior to the meeting. Upon motion duly made, seconded and carried unanimously, it was

RESOLVED, that the minutes of the regularly quarterly Board of Directors' meeting held February 17, 2012, as circulated, be approved and that reading of said minutes be waived.

The Board then discussed resolutions in memory of Harrison D. Peet. Upon motion duly made, seconded and carried unanimously, it was

RESOLVED, that Delta's Board of Directors acknowledges with great sadness the death on April 2, 2012 of Harrison D. Peet, Founder and Emeritus Chairman of the Board of Directors, and recognizes his 55 years of outstanding service on the Board of Directors; and

RESOLVED FURTHER, that Delta's Board of Directors affirms their appreciation for Harrison D. Peet's leadership, foresight, judgment and

wisdom that he provided for many years as Delta's Chairman of the Board, President and Chief Executive Officer, and for the significant contributions he made to the Company as he led Delta in its formative stages and through many years of significant growth and improvement; and

RESOLVED FURTHER, that Delta's Board of Directors regards Harrison D. Peet as a great personal friend and mentor to each of us, and with great joy remembers him and his life and honors his memory not only as the one who conceived, founded and led Delta but who in so many ways was Delta; and

RESOLVED FURTHER, that Delta's Board of Directors will strive to direct Delta's business efforts and govern Delta in the spirit of courage, excellence, determination and compassion as exemplified by its founder; and

RESOLVED FURTHER, that Delta's Board of Directors expresses their sincere condolences and best wishes to Harrison D. Peet's family.

The Board then discussed age restrictions for Board members. Upon motion duly made, seconded and carried unanimously, it was

RESOLVED, that effective on and after May 17, 2012, the age restriction of 72 for nomination to the Board of Directors, as approved by Delta's Board of Directors on February 18, 2011, is hereby rescinded and no age restrictions will exist for any current seated director or any other individual that shall be nominated to the Board of Directors of Delta Natural Gas Company, Inc.

Mr. Kistner, Chairman of the Audit Committee, discussed with the Board a meeting held by that Committee on May 1, 2012.

Mr. Brown reviewed the Company's financial results and highlighted information from the Quarterly Summary Report. The report, attached to these minutes as Exhibit II, had been emailed to all Directors prior to the meeting along with the Company's Quarterly Report on Form 10-Q for the period ended March 31, 2012. Mr. Brown's financial presentation also included a review and discussion of the Operating and Capital Budgets for fiscal year 2013, a copy of which had been emailed to all Directors prior to the meeting. After discussion, on motion duly made, seconded and carried unanimously, it was

RESOLVED, that the Operating and Capital Budgets for fiscal year 2013 be approved as submitted. A copy is attached as Exhibit III.

Mr. Jennings discussed the distribution of the May 1, 2012 two-for-one stock split, declared on February 17, 2012.

The declaration of a dividend on common stock was discussed. Upon motion duly made, seconded and carried unanimously, it was

RESOLVED, that a dividend on common stock of \$.175 per share, for the period ended March 31, 2012, be paid to common shareholders of record as of the close of business on June 1, 2012, said dividend to be paid June 15, 2012.

Mr. Jennings discussed with the Board that Delta now meets the listing standards for the New York Stock Exchange. He distributed presentations from both NASDAQ (Exhibit IV) and NYSE (Exhibit V) for consideration by the Board. After discussion, it was decided to consider this further at Delta's August, 2012 Board meeting.

Next, Mr. Brown reviewed his memo dated May 9, 2012 to Delta's officers concerning Delta's updated performance indicators. This memo had been emailed to the Directors prior to the meeting and a copy is attached as Exhibit VI.

Mr. Brown discussed the 2012 Directors & Officers Questionnaire and announced that it would be emailed to the Board members prior to June 30.

Mr. Jennings then discussed the potential opportunity to acquire the Pike Natural Gas Company. Pike's customers are in Hillsboro and Waverly, Ohio. Information about Pike emailed to the Board prior to the meeting was discussed with the Board. After discussion, it was unanimously approved that,

WHEREAS, Clearfield Energy Inc. (the "Seller") owns, through its affiliates Clearfield Holdings, Inc. and Clearfield Ohio Holdings, Inc., a natural gas distribution system owned by its affiliate Pike Natural Gas Company operating in the cities of Hillsboro and Waverly, Ohio, consisting generally of a pipeline distribution system serving approximately 7,100 customers and other related assets ("Pike"); and

WHEREAS, Seller has entered an agreement to be acquired by Crosstex Energy, L.P. (“Crosstex”) and Crosstex desires to sell Pike immediately upon the purchase of Seller; and

WHEREAS, Glenn Jennings, Chairman of the Board, President and Chief Executive Officer of the Company, proposed to the Board of Directors that the Company submit an offer to purchase Pike, or certain assets of Pike including and up to all of Pike’s assets (the “Pike Assets”); and

WHEREAS, the Board of Directors believes that it is in the best interest of the Company for the Company to purchase Pike or the Pike Assets.

NOW, THEREFORE, BE IT RESOLVED, that the Company is authorized to make an offer for the purchase of Pike or the Pike Assets (the “Proposed Transaction”) for a price and on such terms and conditions as Glenn Jennings shall determine (not to exceed the maximum price Mr. Jennings discussed with Delta’s Board of Directors [the “Maximum Price”]).

FURTHER RESOLVED, that if the Seller conducts an auction or other sale process for the Proposed Transaction, Glenn Jennings (or such other officer of the Company who may be designated by Glenn Jennings) shall be authorized to appear at such auction or participate in such sale process on behalf of the Company and may bid upon Pike or the Pike Assets and may offer such price and other terms and conditions as Glenn Jennings shall determine (not to exceed the Maximum Price).

FURTHER RESOLVED, that if (i) the Company’s offer is entertained by Pike, Crosstex, or Seller or its affiliates or (ii) the Company is the successful bidder in any auction or sale process, Glenn Jennings is hereby authorized and directed (which authority he may delegate to other officers of the Company), for and on behalf of the Company, to negotiate, execute and deliver, on such terms as Glenn Jennings shall determine, a definitive purchase agreement for the purchase of Pike or the Pike Assets and such other documents, certificates and instruments as he may deem necessary or appropriate in connection with the consummation of the Proposed Transaction, and to take such additional actions as he deems necessary or appropriate to cause the Company to consummate and effect the Proposed Transaction.

FURTHER RESOLVED, that the Company’s officers are authorized and directed, for and on behalf of the Company, to seek such regulatory approvals and other consents and make such filings, disclosures and applications with such state, federal or other regulators (including, without limitation, the Public Utility Commission of Ohio), as may be required by applicable law or regulation in order to consummate the Proposed Transaction.

Ms. Breathitt then announced her resignation from the Board, effective May 18, 2012, as a result of being appointed Commissioner of the Kentucky Public Service Commission by Governor Steve Beshear.

Mr. Melton, Chairman of the Corporate Governance and Compensation Committee, discussed with the Board a meeting held by that Committee on May 15, 2012. He presented and discussed proposed resolutions from the Corporate Governance and Compensation Committee. Following discussion, on motions duly made, seconded and carried unanimously, it was

RESOLVED, that the attached (Exhibit VII) resignation of Linda K. Breathitt from Delta's Board of Directors, effective May 18, 2012, is accepted.

RESOLVED, that Edward J. Holmes is appointed, effective May 18, 2012, to fill the vacancy on Delta's Board of Directors resulting from Linda K. Breathitt's resignation, and that he serve the remainder of her term, which ends on the date of Delta's annual shareholders' meeting in November, 2013.

RESOLVED, that Edward J. Holmes is appointed, effective May 18, 2012, as a member of the Delta Board of Directors' Audit Committee.

Delta's Board desired to recognize Ms. Breathitt's service on the Board. Upon motion duly made, seconded and carried unanimously, it was

RESOLVED, that Delta's Board of Directors accepts with regret the resignation of Linda K. Breathitt and thanks her for 5 years of outstanding service on the Board of Directors; and

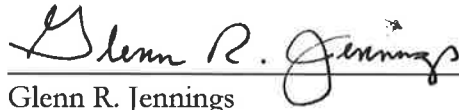
RESOLVED FURTHER, that Delta's Board of Directors expresses appreciation to Linda K. Breathitt for the dedication, wisdom, loyalty, judgement and guidance that she has brought to the Company during her Board service; and

RESOLVED FURTHER, that Delta's Board of Directors wishes Linda K. Breathitt great success as she assumes her role as a Commissioner on the Kentucky Public Service Commission and looks forward to continued fellowship with her.

The next Board meeting was announced for Thursday, August 23, 2012 at 10:00 a.m. at Delta's Winchester office.


The Board adjourned into Executive Session with only the Independent Directors in attendance. Mr. Whitley, Lead Director, chaired that session. There were no recommendations or concerns from that session that required action.

There being no further business to come before the meeting, the meeting was adjourned.



Glenn R. Jennings
Chairman of the Board, President and Chief
Executive Officer

Attest:



John B. Brown
Chief Financial Officer, Treasurer and
Secretary



COMPANY CORRESPONDENCE

To: Board of Directors
 From: John Brown
 Subject: Fiscal 2013 Budgets
 Date: May 9, 2012

Attached are Delta's proposed operating and capital budgets for the upcoming fiscal year of July 1, 2012 through June 30, 2013.

Each operating budget account compares the budget for 2013 with the 2012 budget and the twelve months ended March 31, 2012 actual results. The operating budget for fiscal 2013 reflects net income of \$6,606,000, or \$.96 per share. Comparative net income and earnings per share (in dollars) are as follows for the twelve month periods:

(\$)	6/30/13 <u>Budget</u>	3/31/12 <u>Actual</u>	6/30/12 <u>Budget</u>
Before incentive compensation			
Net income	7,563,000	6,181,000	6,409,500
Earnings per share	1.10	.91	.95
Incentive compensation and cash bonus (net of tax)	957,000	785,000	67,000
After incentive compensation			
Net income	6,606,000	5,396,000	6,342,500
Earnings per share	.96	.80	.93

Retail sales and transportation volumes are budgeted utilizing history. Adjustments are made to normalize for weather and for other **known changes in customers' requirements**. Comparative throughput volumes are as follows (in million cubic feet) for the twelve month periods:

	6/30/13 <u>Budget</u>	3/31/12 <u>Actual</u>	6/30/12 <u>Budget</u>
Retail Sales Volumes	2,984	2,502	3,165
Off System Transportation	11,289	11,198	10,826
On System Transportation	<u>4,773</u>	<u>4,698</u>	<u>4,781</u>
	<u>19,046</u>	<u>18,398</u>	<u>18,772</u>
Calendar degree days (% of 30 year average)	100%	84%	100%

Revenues are budgeted based upon current rates and related gas expenses. Revenues from the sales of liquids are budgeted on experience and the rated capability of the dewpoint control unit and an estimate

of the future market value of the liquids. Enpro production estimates, and related depletion and royalties, are based upon planned levels of production considering historical production.

Payroll is based on existing employees at current salaries plus raises to be given effective July 1. The payroll budget also includes an estimate for overtime. An estimate has been included in expense for discretionary employee bonuses. The incentive compensation and cash bonus expenses budgeted are an estimate of the amount that the company would recognize during 2013 assuming the continuation of offering awards under the incentive compensation plan and cash bonuses at current levels.

Some other major budget components in the operating budget include employee benefits, which are based on the benefit plans in effect and the budgeted payroll. Maintenance is estimated based upon expected levels of maintenance and historical cost levels. Insurance is based upon coverage in effect and applicable premiums. Bad debt expense is estimated based on expected revenues and historical write-off results. Depreciation is based on plant in service and expected to be in service at the current effective depreciation rates for the various classes of property. Taxes other than income taxes, which are primarily property and payroll taxes, are based on the property and payroll budgeted and the related tax rates. Income taxes are based on the effective income tax rate and pre-tax budgeted net income. Long-term interest costs are based on existing long-term debt at embedded rates. Short-term interest is estimated using projected cash flows and resultant expected monthly short-term borrowing levels at a projected rate of 2%.

The capital budget comparison includes the proposed budget for fiscal 2013, the 2012 budget, and it reflects twelve months ended actual results through March 31, 2012. It also includes projections for fiscal 2014 – 2017.

The capital budget for 2013 is projected at \$7,469,000. Distribution mains of \$2,776,000 provide for Delta's six existing in-house construction crews. Estimated distribution construction includes 40,000 feet of extensions and 65,000 feet of replacements. Distribution service lines, meters and regulators are estimated at \$1,881,600. The budget allows for \$800,000 of expenditures related to compressed natural gas stations and vehicle conversions. Planned vehicle and equipment purchases are estimated at \$702,800. Estimated purchases of computer equipment and software are included for \$512,000, primarily to continue replacing financial accounting systems. Also, a capital expenditure contingency of \$350,000, or approximately 5% of the capital budget, has been included.

The budgets will be reviewed with the Board for consideration and approval at your next meeting, currently scheduled for May 17.

cc: Officers

Fiscal 2013 Income Statement Budget Summary
Compared with the Year Ended 3-31-12 Actual and Fiscal 2012 Budget
by Financial Statement Caption

Delta Natural Gas Company, Inc.

	Proposed Budget Fiscal 2013	Year Ended 3-31-12 Actual	Adopted Budget Fiscal 2012
Regulated operating revenues	(49,726,700)	(46,647,158)	(52,453,700)
Non-Regulated operating revenues	(679,100)	(165,066)	0
Operating Revenues	(50,405,800)	(46,812,224)	(52,453,700)
Regulated purchased gas	17,725,400	15,710,216	19,795,400
Operations and maintenance	13,308,400	11,803,292	13,293,300
Depreciation and depletion	6,007,200	5,803,865	5,741,200
Taxes other than income taxes	2,129,800	2,130,673	1,960,700
Operating Expenses	39,170,800	35,448,046	40,790,600
Other (income) deductions, net	(23,000)	(64,012)	(38,500)
Other (income) deductions, net	(23,000)	(64,012)	(38,500)
Interest charges	2,725,300	3,665,448	3,994,500
Interest Charges	2,725,300	3,665,448	3,994,500
Net (income) loss from subsidiaries	(1,225,500)	(534,920)	(1,472,200)
Net (Income) Loss from Subsidiaries	(1,225,500)	(534,920)	(1,472,200)
Income taxes	3,152,000	2,901,298	2,836,800
Income Taxes	3,152,000	2,901,298	2,836,800
Net (Income) Loss Before Income Taxes	(6,606,200)	(5,396,364)	(6,342,500)
Net Income	(6,606,200)	(5,396,364)	(6,342,500)

Earnings per Common Share	(.96)	(.80)	(.93)
Weighted Average Number of Shares	6,883,000	6,759,958	6,798,716
Dividends Declared per Common Share	.720	.695	.690

Dena Natural Gas Co., Inc.
Fiscal 2013 Budget

Budgeted MCF, Revenue and Gas Cost
as Compared to the Year-Ended March, 2012 Actual

Regulated Segment	Account Number	Avg Billed Customers	MCF		Gross Revenue		Gas Costs		Gross Margin		Revenue per MCF	
			Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
Regulated Gas Sales												
Residential	1,450,01	30,192	1,640,100	1,363,504	22,860,207	9,742,200	8,527,757	14,581,000	14,332,450	8.89	0.78	
Sm Non Res	1,480,04	4,193	511,400	423,014	6,289,152	3,937,700	2,859,495	3,743,900	3,620,747	7.32	7.44	
Lp Non Res	1,480,02	875	798,400	886,544	9,240,800	4,742,300	4,338,161	4,488,500	4,115,526	5.83	5.89	
Interstate	1,481,03	4	34,200	26,131	286,000	200,200	183,893	63,700	55,139	1.86	1.89	
Gas Light	1,480,05	-	-	-	4,600	-	-	4,600	-	-	-	
Pipeline Replacement Program	-	-	-	-	116,510	-	-	202,600	116,510	-	-	
Conservation/Efficiency Program	-	-	-	-	22,076	-	-	25,800	22,076	-	-	
Regulated Gas Sales		35,174	2,984,100	2,502,213	40,636,400	17,725,400	15,710,216	23,211,000	22,260,873			
On-System Transportation												
Delta	1,489,040		3,766,000	3,711,149	2,972,100	2,882,382		2,972,100	2,882,382	0.79	0.78	
Resources	1,489,041		1,006,700	986,814	1,857,100	1,860,746		1,857,100	1,860,746	1.84	1.89	
PPP	1,489,042-043		-	-	23,100	18,266		23,100	10,266			
On-System Transportation			4,772,700	4,697,963	4,852,300	4,759,404		4,852,300	4,759,404			
Off System Transportation												
Delta	1,489,020		5,483,814	6,028,764	1,748,100	1,803,166		1,748,100	1,803,166	0.32	0.30	
Delmarco	1,489,021		5,805,026	5,176,850	1,850,000	1,769,531		1,850,000	1,769,531	0.32	0.34	
Off System Transportation			11,288,840	11,197,614	3,598,000	3,571,697		3,598,000	3,571,697			
Miscellaneous Regulated Revenue												
Total Regulated Segment			19,046,840	19,287,590	46,726,700	46,847,168	17,725,400	16,716,216	32,891,300	30,936,843		
Non-Regulated Segment												
Delmarco			5,806,026	5,282,499	28,781,000	25,107,043	28,348,000	23,301,869	2,432,100	1,605,144	0.42	0.34
Delta Resources			1,006,700	1,006,346	6,318,454	6,968,612	5,643,925	5,819,863	674,529	1,148,749	0.87	1.14
Natural Gas Liquids			-	-	-	-	-	-	-	-	-	
Delta			-	-	679,000	165,866	-	-	679,000	165,866	-	-
Delmarco			-	-	1,494,000	587,866	-	-	1,494,000	587,866	-	-
Enpro			-	-	-	24,189	-	-	-	24,189	-	-
Natural Gas Liquids			-	-	2,083,000	757,122	-	-	2,083,000	757,122		
Enpro Royalties and Oil			-	-	216,000	211,906	-	-	216,000	211,906	-	-
Total Non-Regulated Segment			6,812,726	6,288,845	37,386,454	32,844,683	31,992,925	28,121,762	6,466,629	3,822,821		
Consolidated			25,859,566	24,566,436	87,125,154	79,691,851	49,718,325	44,831,978	37,406,929	34,859,663		

Fiscal 2013 Income Statement Budget Detail
Compared with Year-Ended March, 2012 Actual and Fiscal 2012 Budget
By Financial Statement Caption

Company	Grouping Level 3 Description (GDSC)	Grouping Level 4 Description (GDSC)	Grouping Level 5 Description (GDSC)	Grouping Level 6 Description (GDSC)	GI #/Description (GMCT)	Fiscal 2013 Proposed Budget	Year-Ended March, 2012	Fiscal 2012 Adopted Budget					
1	Net (Income) Loss Before Income Taxes	Operating Revenues	Regulated operating revenues	Residential	1.480.010 GS RATE SALES RESIDENTIAL	(24,324,100)	(23,483,255)	(25,832,300)					
				Residential	1.480.011 UNBILLED REVENUE - RESIDENTIAL	0	1,507,751	0					
				Residential	1.480.012 PRP REVENUE - RESIDENTIAL	(170,300)	(69,835)	(77,000)					
				Residential	1.480.050 UNMETERED GAS LIGHT REVENUE	(4,600)	(4,434)	(4,100)					
				Residential		(24,499,000)	(22,040,774)	(25,913,400)					
				Commercial	1.480.020 GS RATE SALES OTHER COMMERCIAL	(9,240,800)	(8,284,565)	(10,007,400)					
				Commercial	1.480.021 UNBILLED REVENUE - OTHER COMMERCIAL	0	501,418	0					
				Commercial	1.480.022 PRP REVENUE - COMMERCIAL	(75,300)	(28,701)	(32,700)					
				Commercial	1.480.040 GS RATE SALES SMALL COMMERCIAL	(6,781,500)	(6,451,026)	(7,382,000)					
				Commercial	1.480.041 UNBILLED REVENUE - SMALL COMMERCIAL	0	420,827	0					
				Commercial	1.480.042 PRP REVENUE - SMALL COMMERCIAL	(45,300)	(17,985)	(19,900)					
				Commercial	1.481.020 INTERRUPTIBLE RATE COMMERCIAL	0	(18,474)	0					
				Commercial	1.481.021 UNBILLED REVENUE INTERRUPTIBLE RATE COMMERCIAL	0	4,325	0					
				Commercial	1.481.022 PRP REVENUE - INT COMMERCIAL	0	(109)	0					
				Commercial		(16,142,900)	(13,874,291)	(17,442,000)					
				Industrial	1.480.030 GS RATE SALES INDUSTRIAL	0	(727,973)	0					
				Industrial	1.480.031 UNBILLED REVENUE - INDUSTRIAL	0	56,433	0					
				Industrial	1.480.032 PRP REVENUE - INDUSTRIAL	0	(1,335)	(1,200)					
				Industrial	1.481.030 INTERRUPTIBLE RATE INDUSTRIAL	(266,900)	(236,623)	(251,000)					
				Industrial	1.481.031 UNBILLED REVENUE INTERRUPTIBLE RATE INDUSTRIAL	0	11,749	0					
				Industrial	1.481.032 PRP REVENUE - INT INDUSTRIAL	(1,700)	(545)	0					
				Industrial		(268,600)	(898,294)	(252,200)					
				Weather Normalization Revenue	1.480.060 WNA RESIDENTIAL	0	(687,175)	0					
				Weather Normalization Revenue	1.480.061 UNBILLED REVENUE - WNA RESIDENTIAL	0	(197,530)	0					
				Weather Normalization Revenue	1.480.070 WNA SMALL NON-RESIDENTIAL	0	(199,231)	0					
				Weather Normalization Revenue	1.480.071 UNBILLED REVENUE - WNA NON-RESIDENTIAL	0	(50,722)	0					
				Weather Normalization Revenue		0	(1,134,657)	0					
				Demand-Side Management Revenue	1.480.080 RESIDENTIAL CEP LOST SALES	(25,900)	(22,076)	0					
				Demand-Side Management Revenue		(25,900)	(22,076)	0					
				Miscellaneous Operating Revenue	1.488.010 COLLECTION REVENUE	(202,600)	(199,460)	(166,000)					
				Miscellaneous Operating Revenue	1.488.020 RECONNECT REVENUE	(125,000)	(127,440)	(109,700)					
				Miscellaneous Operating Revenue	1.488.040 BAD CHECK REVENUE	(11,400)	(10,065)	(10,300)					
				Miscellaneous Operating Revenue		(339,000)	(336,965)	(286,000)					
				Off System Transportation Revenue	1.489.020 OFF SYSTEM TRANSP REVENUE	(1,748,100)	(1,803,166)	(2,388,800)					
				Off System Transportation Revenue	1.489.021 OFF SYSTEM TRANSP REVENUE - DELGASCO	(1,850,900)	(1,768,531)	(1,345,500)					
				Off System Transportation Revenue		(3,599,000)	(3,571,697)	(3,734,300)					
				On System Transportation Revenue	1.489.040 ON SYSTEM TRANSP REVENUE	(2,972,100)	(2,882,392)	(2,783,600)					
				On System Transportation Revenue	1.489.041 ON SYSTEM TRANSP DR	(1,857,100)	(1,866,746)	(2,042,200)					
				On System Transportation Revenue	1.489.042 PRP REVENUE - ON SYSTEM TRANSP	(11,400)	(4,903)	0					
				On System Transportation Revenue	1.489.043 PRP REVENUE - DR ON SYSTEM TRANSP	(11,700)	(5,362)	0					
				On System Transportation Revenue		(4,852,300)	(4,759,404)	(4,825,800)					
				Regulated operating revenues						(48,726,700)	(46,647,158)	(52,453,700)	
							Non-Regulated operating revenues	Natural Gas Liquids	1.490.000 CM SALES OF PRODUCTS EXTRACTED FROM GAS	(679,100)	(156,606)	0	
								Natural Gas Liquids	1.490.010 SALE OF PRODUCTS EXTRACTED FROM GAS - OTHER	0	(8,460)	0	
								Natural Gas Liquids		(679,100)	(165,066)	0	
				Non-Regulated operating revenues						(679,100)	(165,066)	0	
				Operating Revenues						(50,405,800)	(46,812,224)	(52,453,700)	
						Operating Expenses	Regulated purchased gas	Regulated purchased gas	1.803.000 PURCHASED GAS - OUTSIDE	17,725,400	17,318,176	19,795,400	
								Regulated purchased gas	1.803.110 UNBILLED PURCHASE GAS	0	(1,607,960)	0	
								Regulated purchased gas		17,725,400	15,710,216	19,795,400	
				Regulated purchased gas						17,725,400	15,710,216	19,795,400	

Fiscal 2013 Income Statement Budget Detail
Compared with Year-Ended March, 2012 Actual and Fiscal 2012 Budget
By Financial Statement Caption

Company	Grouping Level 3 Description (GDSCD)	Grouping Level 4 Description (GDSCD)	Grouping Level 5 Description (GDSCS)	Grouping Level 6 Description (GDSCB)	GI #/Description (GMCT)	Fiscal 2013 Proposed Budget	Year-Ended March, 2012	Fiscal 2012 Adopted Budget
1	Nat (Income) Loss Before Income Taxes	Operating Expenses	Operations and maintenance	Labor	1.753.010 WELLS & GATHERING PAYROLL	0	34,189	0
				Labor	1.754.010 COMPRESSOR STATION PAYROLL	0	70,380	0
				Labor	1.764.010 MNT WELLS & GATHERING PAYROLL	0	511	0
				Labor	1.765.010 MNT COMPRESSOR STATION PAYROLL	0	130	0
				Labor	1.816.010 CM WELLS EXPENSES - PAYROLL	0	58,255	0
				Labor	1.818.010 CM COMPRESSOR STATION EXPENSES - PAYROLL	0	31,012	0
				Labor	1.834.010 CM MAINT OF COMPRESSOR STAT EQUIP - PAYROLL	0	677	0
				Labor	1.835.010 CM MAINT OF MEAS & REG STAT EQUIP - PAYROLL	0	597	0
				Labor	1.838.010 CM MAINT OF DEW POINT CONTROL UNIT - PAYROLL	0	41,249	0
				Labor	1.887.010 MNT TRANS & DIST MAINS PAYROLL	0	61,163	0
				Labor	1.893.010 MNT OF METERS & REG PAYROLL	0	7,446	0
				Labor	1.894.010 MNT OF OTHER EQUIPMENT PAYROLL	0	3,763	0
				Labor	1.900.010 TRANS & DIST. PAYROLL	3,626,400	2,820,983	3,561,900
				Labor	1.903.010 CASHIERING PAYROLL	406,800	408,617	408,000
				Labor	1.920.010 ADMINISTRATIVE PAYROLL	2,793,600	2,614,963	2,640,600
				Labor	1.926.010 TIME OFF PAYROLL	0	1,134,399	0
				Labor		6,826,800	7,288,334	6,610,500
				Transportation	1.898.010 MNT - TRANSP EQUIP EXPENSE-PAYROLL	0	39,228	0
				Transportation	1.898.020 MNT - POWER OPR EQUIP EXPENSE-PAYROLL	0	9,990	0
				Transportation	1.900.020 OPR TRANSPORTATION EXPENSES	1,041,600	1,040,881	832,300
				Transportation	1.920.020 ADM TRANSPORTATION EXPENSES	88,800	72,975	74,100
				Transportation		1,130,400	1,163,073	906,400
				General Operations	1.821.020 CM PURIFICATION OF NATURAL GAS - MISC	175,000	107,767	189,000
				General Operations	1.871.000 TELEMETRY COSTS	84,000	107,776	93,600
				General Operations	1.880.010 OPERATIONS OFFICE TELEPHONE	100,800	99,325	105,600
				General Operations	1.880.020 OPERATIONS OFFICE UTILITIES	90,000	85,089	80,400
				General Operations	1.880.021 UTILITIES DEW POINT CONTROL UNIT	76,800	28,546	0
				General Operations	1.880.030 OPERATIONS OFFICE MISC.	104,500	94,102	103,200
				General Operations	1.880.031 CM OPERATIONS MISC.	600	3,220	0
				General Operations	1.880.040 FEES TRAINING SCHOOLS	38,400	38,122	38,400
				General Operations	1.880.050 UNIFORMS	45,600	28,657	45,600
				General Operations	1.880.060 WELDING SUPPLIES	24,000	17,992	24,000
				General Operations	1.881.020 RENT LAND & LAND RIGHTS	14,800	12,653	20,400
				General Operations		754,500	623,250	708,200
				Customer Billing	1.903.020 CUSTOMER COLLECTIONS & RECORDS	360,000	328,888	351,900
				Customer Billing		360,000	328,888	351,900
				Uncollectible Accounts	1.904.000 UNCOLLECTIBLE ACCOUNTS	181,000	140,691	169,400
				Uncollectible Accounts		181,000	140,691	169,400
				Administrative	1.921.010 ADM TELEPHONE	205,200	210,178	127,200
				Administrative	1.921.030 BOOKS & SUBSCRIPTIONS	28,800	26,798	26,000
				Administrative	1.921.040 COMPANY FORMS	6,000	5,332	9,600
				Administrative	1.921.050 SMALL SUPPLY ITEMS	40,800	34,566	42,000
				Administrative	1.921.060 MISCELLANEOUS OTHER ITEMS	192,000	167,706	180,000
				Administrative	1.921.070 EMPLOYEE MEMBERSHIPS	6,100	3,840	4,800
				Administrative	1.921.080 SAFETY LITERATURE & EDUCATION	14,400	9,096	18,000
				Administrative	1.921.090 ENGR & DRAFTING SUPPLIES	6,000	1,923	7,200
				Administrative	1.921.100 ADM UTILITIES	55,200	51,013	56,400
				Administrative	1.921.110 INVENTORY - DIFFERENCE	0	1,540	0
				Administrative	1.921.210 TRAVEL ETC CO BUS PRES & CEO	10,000	8,969	12,000
				Administrative	1.921.220 TRAVEL ETC CO BUS OFFICERS	18,000	18,317	12,000
Administrative	1.921.230 TRAVEL ETC CO BUS OPER & CONST	6,000	8,784	6,000				

Fiscal 2013 Income Statement Budget Detail
Compared with Year-Ended March, 2012 Actual and Fiscal 2012 Budget
By Financial Statement Caption

Company	Grouping Level 3 Description (GDSC3)	Grouping Level 4 Description (GDSC4)	Grouping Level 5 Description (GDSC5)	Grouping Level 6 Description (GDSC6)	GI #/Description (GHCT)	Fiscal 2013 Proposed Budget	Year-Ended March, 2012	Fiscal 2012 Adopted Budget
1	Net (Income) Loss Before Income Taxes	Operating Expenses	Operations and maintenance	Administrative	1.921.240 TRAVEL ETC CO BUS ADM&CUST SER	7,200	1,279	7,200
				Administrative	1.921.260 TRAVEL ETC CO BUS FINANCE	22,000	15,568	32,500
				Administrative	1.921.290 CO. BUS. MEALS & ENTERTAINMENT	33,600	33,630	36,800
				Administrative	1.921.300 COMPUTER EQUIPMENT OPERATIONS	9,000	9,709	13,800
				Administrative		668,300	608,248	591,500
				Outside Services	1.923.010 OUTSIDE SERVICES LEGAL	80,000	168,483	360,000
				Outside Services	1.923.020 OUTSIDE SERVICES ACCOUNTING	490,000	311,181	364,000
				Outside Services	1.923.030 OUTSIDE SERVICES JANITORIAL	67,400	62,832	67,400
				Outside Services	1.923.040 OUTSIDE SERVICES OTHER	144,600	132,896	108,700
				Outside Services	1.923.050 OUTSIDE SERVICES COMPUTERS	438,400	381,600	397,500
				Outside Services		1,220,400	1,056,993	1,297,600
				Insurance	1.924.000 INSURANCE	767,600	737,111	724,800
				Insurance	1.925.000 TERM LIFE INSURANCE	3,200	783	3,000
				Insurance		770,800	737,894	727,800
				Employee Benefits	1.926.020 PENSION	1,023,200	790,870	1,104,400
				Employee Benefits	1.926.030 EMPLOYEE 401K PLAN	362,800	298,004	295,100
				Employee Benefits	1.926.040 MEDICAL COVERAGE	1,338,000	863,560	1,338,200
				Employee Benefits	1.926.050 SALARY CONTINUATION COVERAGE	99,600	134,854	141,600
				Employee Benefits	1.926.070 EMPLOYEE EDUCATION	18,500	(2,000)	6,000
				Employee Benefits	1.926.080 EMPLOYEE RECREATION & SOCIAL	7,200	8,021	8,400
				Employee Benefits	1.926.100 SUPPLEMENTAL RETIREMENT PLAN	60,000	91,557	60,000
				Employee Benefits	1.926.110 INCENTIVE COMPENSATION PLAN	1,541,900	684,798	108,000
				Employee Benefits		4,481,200	2,869,664	3,081,700
				General Administration	1.908.010 CUSTOMER ASSISTANCE	30,000	30,000	30,000
				General Administration	1.913.000 ADVERTISING	8,400	944	5,400
				General Administration	1.928.000 REGULATORY COMMISSION EXPENSE	189,400	148,111	192,800
				General Administration	1.930.010 DIRECTOR FEES & EXPENSES	247,200	180,324	219,600
				General Administration	1.930.020 COMPANY MEMBERSHIPS	66,700	64,323	74,000
				General Administration	1.930.030 FEES CONVENTIONS & MEETINGS	6,000	5,725	4,900
				General Administration	1.930.040 MARKETING	6,000	4,639	6,000
				General Administration	1.930.050 COMPANY RELATIONS	20,000	15,139	14,400
				General Administration	1.930.060 TRUSTEE, REGISTRAR, AGENT FEES	75,000	78,659	82,000
				General Administration	1.930.080 STOCKHOLDER REPORTS	100,600	82,169	98,800
				General Administration	1.930.090 CUSTOMER & PUBLIC INFORMATION	32,400	28,435	34,000
				General Administration	1.930.100 PUBLIC & COMMUNITY RELATIONS	25,000	23,080	25,000
				General Administration	1.930.110 CONSERVATION PROGRAM	2,400	61	6,000
				General Administration	1.930.120 LOBBYING EXPENDITURES	4,000	6,796	12,000
				General Administration	1.930.130 MISC NON TAX DEDUCTIBLE	0	1,400	0
				General Administration		813,100	669,805	804,900
				Expenses Transferred	1.922.000 EXP. TRANSFERRED - CAPITAL	(2,976,000)	(2,705,806)	(2,688,000)
				Expenses Transferred	1.922.100 EXP. TRANSFERRED I/C	(426,900)	(1,717,138)	(453,200)
				Expenses Transferred	1.922.200 EXP. TRANSFERRED - INCENTIVE COMP	(1,541,900)		0
				Expenses Transferred	1.922.300 EXP. TRANSFERRED - NATURAL GAS LIQUIDS	(155,000)		0
				Expenses Transferred		(5,099,800)	(4,422,944)	(3,141,200)
				Other	1.753.020 WELLS & GATHERING MISC	2,400	1,126	2,400
				Other	1.754.020 COMPRESSOR STATION MISC	120,000	56,172	120,000
				Other	1.765.020 MNT COMPRESSOR STATION OTHER	48,000	29,550	54,000
				Other	1.816.020 CM WELLS EXPENSES - MISC	12,000	1,327	12,000
				Other	1.818.020 CM COMPRESSOR STATION EXPENSES - MISC	48,000	42,344	36,000
				Other	1.823.000 STORAGE GAS LOSSES	0	(192,000)	0
Other	1.824.020 CM OTHER UNDERGROUND STORAGE EXPENSES - MISC	48,000	17,310	72,000				
Other	1.825.000 CM STORAGE WELL ROYALTIES/RENTS	57,000	56,889	56,900				
Other	1.831.020 CM MAINTENANCE STRUCTURES & IMPROVEMENTS - MISC	9,000	5,238	9,000				

Fiscal 2013 Income Statement Budget Detail
Compared with Year-Ended March, 2012 Actual and Fiscal 2012 Budget
By Financial Statement Caption

Company	Grouping Level 3 Description (GDSC3)	Grouping Level 4 Description (GDSC4)	Grouping Level 5 Description (GDSC5)	Grouping Level 6 Description (GDSC6)	GI #/Description (GHCT)	Fiscal 2013 Proposed Budget	Year-Ended March, 2012	Fiscal 2012 Adopted Budget
1	Net (Income) Loss Before Income Taxes	Operating Expenses	Operations and maintenance	Other	1.832.020 CM MAINTENANCE OF RESERVOIRS AND WELLS - MISC	54,000	34,712	54,000
Other				1.833.020 CM MAINTENANCE OF LINES - MISC	1,000	68	1,000	
Other				1.834.020 CM MAINTENANCE OF COMPRESSOR STAT EQUIP - MISC	30,000	31,543	26,000	
Other				1.835.020 CM MAINTENANCE OF MEAS & REG STAT EQUIP - MISC	6,000	273	6,000	
Other				1.837.020 CM MAINTENANCE OF OTHER EQUIPMENT - MISC	4,500	5,448	4,500	
Other				1.838.020 CM MAINT OF DEW POINT CONTROL UNIT - MISC	60,000	30,730	0	
Other				1.856.000 RIGHT OF WAY CLEARING	65,000	64,155	65,000	
Other				1.889.000 MNT REG STATION TRANS & DIST.	7,000	3,939	7,000	
Other				1.894.020 MNT OF OTHER EQUIPMENT OTHER	132,000	112,269	132,000	
Other				1.900.030 SMALL TOOLS & WORK EQUIPMENT	122,000	97,288	127,000	
Other				1.932.010 MNT COMMUNICATION EQUIPMENT	48,000	49,797	41,800	
Other				1.932.020 MNT OFFICE EQUIPMENT	33,600	32,577	32,400	
Other				1.932.030 MNT GENERAL STRUCTURES	60,000	60,745	66,000	
Other				1.932.050 MAINTENANCE COMPUTER EQUIPMENT	133,000	86,342	161,600	
Other					1,108,900	627,942	1,086,600	
Mains				1.887.020 MNT TRANS & DIST MAINS OTHER	96,000	63,778	96,000	
Mains					96,000	63,778	96,000	
Meter & Regulators				1.893.020 MNT OF METERS & REG OTHER	43,200	47,777	30,000	
Meter & Regulators					43,200	47,777	30,000	
						Operations and maintenance		
	Depreciation and depletion	Depreciation Expense	1.403.000 DEPRECIATION EXPENSE		6,066,000	5,862,665	5,800,000	
	Depreciation and depletion	Depreciation Expense	1.406.000 AMORT OF GAS PLANT ACQ ADJ-TRANEX		(58,800)	(58,800)	(58,800)	
	Depreciation and depletion	Depreciation Expense			6,007,200	5,803,865	5,741,200	
	Depreciation and depletion				6,007,200	5,803,865	5,741,200	
	Taxes other than income taxes	Property Taxes	1.408.010 LICENSE & PRIVILEGE FEES		7,500	3,975	6,800	
	Taxes other than income taxes	Property Taxes	1.408.020 PROPERTY TAXES		1,503,600	1,528,008	1,380,000	
	Taxes other than income taxes	Property Taxes			1,511,100	1,531,983	1,386,800	
	Taxes other than income taxes	Payroll Taxes	1.408.030 PAYROLL TAXES		618,700	598,690	573,900	
	Taxes other than income taxes	Payroll Taxes			618,700	598,690	573,900	
	Taxes other than income taxes				2,129,800	2,130,673	1,960,700	
	Operating Expenses				39,170,800	35,448,046	40,796,600	
	Other (income) deductions, net	Other (income) deductions, net	Other Net (Income) Loss Before Income Taxes	1.415.010 LABOR SERVICE REVENUE	(4,100)	(3,950)	(4,400)	
	Other (income) deductions, net	Other (income) deductions, net	Other Net (Income) Loss Before Income Taxes	1.415.020 MERCHANDISING REVENUE	(9,600)	(8,831)	(10,800)	
	Other (income) deductions, net	Other (income) deductions, net	Other Net (Income) Loss Before Income Taxes	1.415.030 SALES TAX COMMISSION	(10,500)	(9,768)	(8,900)	
	Other (income) deductions, net	Other (income) deductions, net	Other Net (Income) Loss Before Income Taxes	1.416.010 LABOR SERVICE EXPENSE	0	3,078	0	
	Other (income) deductions, net	Other (income) deductions, net	Other Net (Income) Loss Before Income Taxes	1.416.020 MERCHANDISING EXPENSE	8,400	7,235	9,600	
	Other (income) deductions, net	Other (income) deductions, net	Other Net (Income) Loss Before Income Taxes	1.419.000 INTEREST & DIVIDEND INCOME	0	(33,164)	0	
	Other (income) deductions, net	Other (income) deductions, net	Other Net (Income) Loss Before Income Taxes	1.421.000 MISC NON OPERATING INCOME	(7,200)	(7,119)	(24,000)	
	Other (income) deductions, net	Other (income) deductions, net	Other Net (Income) Loss Before Income Taxes	1.421.010 MISC NON OPERATING EXPENSE - PAYROLL	0	6,149	0	
	Other (income) deductions, net	Other (income) deductions, net	Other Net (Income) Loss Before Income Taxes	1.426.020 LIFE INSURANCE CO. BENEFICIARY	0	(17,642)	0	
	Other (income) deductions, net	Other (income) deductions, net	Other Net (Income) Loss Before Income Taxes		(23,000)	(64,012)	(38,500)	
	Other (income) deductions, net	Other (income) deductions, net			(23,000)	(64,012)	(38,500)	
	Other (income) deductions, net	Other (income) deductions, net			(23,000)	(64,012)	(38,500)	
	Interest Charges	Interest charges	Interest On Long Term Debt	1.427.000 INTEREST ON LONG TERM DEBT	2,439,000	3,260,796	3,584,400	

Fiscal 2013 Income Statement Budget Detail
Compared with Year-Ended March, 2012 Actual and Fiscal 2012 Budget
By Financial Statement Caption

Company	Grouping Level 3 Description (GDSC3)	Grouping Level 4 Description (GDSC4)	Grouping Level 5 Description (GDSC5)	Grouping Level 6 Description (GDSC6)	GI #/Description (GHCT)	Fiscal 2013 Proposed Budget	Year-Ended March, 2012	Fiscal 2012 Adopted Budget				
1	Net (Income) Loss Before Income Taxes	Interest Charges	Interest charges	Interest On Long Term Debt		2,439,000	3,260,796	3,584,408				
				Interest On Short Term Debt	1.431.020 INTEREST ON SHORT-TERM DEBT	60,000	64,879	56,000				
				Interest On Short Term Debt	1.431.021 SUBSIDIARY INTEREST	(66,600)	(57,600)	(73,700)				
				Interest On Short Term Debt		(6,600)	7,279	(17,700)				
				Other Interest	1.431.010 INTEREST ON CUSTOMER DEPOSITS	39,600	35,526	40,200				
				Other Interest		39,600	35,526	40,200				
				Amortization Of Debt Expense	1.428.000 AMORT OF DEBT EXPENSES	253,300	361,847	387,600				
				Amortization Of Debt Expense		253,300	361,847	387,600				
				Interest charges		2,725,300	3,668,448	3,994,500				
				Interest charges		2,725,300	3,668,448	3,994,500				
		Income Taxes	Income taxes	Current Federal	Current Federal	1.409.010 CURRENT FED INC TAX	0	713,103	0			
					Current Federal	1.409.030 FIN 48 PROVISION	0	42,354	0			
					Current Federal	1.409.070 ESTIMATED INTERIM INCOME TAXES	3,230,200		2,911,100			
					Current Federal		3,230,200	758,487	2,911,100			
					Current State	1.409.020 CURRENT STATE INC TAX	0	254,887	0			
					Current State		0	254,887	0			
					Deferred Federal & State	1.410.000 DEFERRED INCOME TAXES	0	1,898,463	0			
					Deferred Federal & State	1.410.010 AMORT OF REGULATORY LIABILITY	(64,800)	(64,800)	(64,800)			
					Deferred Federal & State		(64,800)	1,833,663	(64,800)			
					Investment Tax Credit-Net	1.420.000 INVESTMENT TAX CREDIT NET	(22,100)	(24,800)	(24,200)			
					Investment Tax Credit-Net		(22,100)	(24,800)	(24,200)			
					Income Taxes Non Regulated	1.409.080 NON REGULATED FEDERAL TAXES	8,700	69,116	14,700			
					Income Taxes Non Regulated	1.409.090 NON REGULATED STATE TAXES	0	12,976	0			
					Income Taxes Non Regulated		8,700	82,092	14,700			
					Income taxes		3,152,000	2,901,298	2,836,800			
Income taxes		3,152,000	2,901,298	2,836,800								
Net (Income) Loss Before Income Taxes		(5,380,700)	(4,861,444)	(4,870,300)								
Net (Income) Loss Before Income Taxes		(5,380,700)	(4,861,444)	(4,870,300)								
2	Net (Income) Loss Before Income Taxes	Operating Revenues	Non-Regulated operating revenues	Sales To Others	2.496.000 ON SYSTEM SALES	(6,337,000)	(6,992,780)	(8,585,200)				
				Sales To Others	2.496.100 FRANCHISE TAX & GTI TAX - NET	18,600	24,168	20,400				
				Sales To Others		(6,318,400)	(6,968,612)	(8,564,800)				
		Non-Regulated operating revenues		(6,318,400)	(6,968,612)	(8,564,800)						
		Operating Revenues		(6,318,400)	(6,968,612)	(8,564,800)						
		Operating Expenses	Non-Regulated purchased gas	Non-Regulated purchased gas	Non-Regulated Purchased Gas	2.803.000 GAS PURCHASED	3,775,100	3,947,754	5,689,500			
					Non-Regulated purchased gas		3,775,100	3,947,754	5,689,500			
					Transportation fee	Transportation Fee	2.804.000 ON SYSTEM EXPENSE TRANSP FEE	1,868,800	1,872,109	2,042,200		
					Transportation fee	Transportation Fee		1,868,800	1,872,109	2,042,200		
					Transportation fee		1,868,800	1,872,109	2,042,200			
					Operations and maintenance	General Operations	Uncollectible Accounts	General Operations	2.415.030 SALES TAX COMMISSION	(3,200)	(2,897)	(4,300)
								General Operations		(3,200)	(2,897)	(4,300)
								Uncollectible Accounts	2.904.000 UNCOLLECTIBLE ACCOUNTS	0	7,000	0
								Uncollectible Accounts		0	7,000	0
								Outside Services	2.923.000 OUTSIDE SERVICES I/C	48,000	577,578	77,200
								Outside Services	2.923.100 OUTSIDE SERVICES	250,000	135,542	30,000
								Outside Services	2.923.200 OUTSIDE SERVICES - INCENTIVE COMP	693,900		0
		Outside Services		991,900				713,120	107,200			
		Other	2.823.000 STORAGE GAS LOSSES	0	(24,000)	0						
		Other		0	(24,000)	0						
		Operations and maintenance		988,700	693,223	102,900						
		Operating Expenses		6,632,600	6,513,086	7,834,600						
		Interest Charges	Interest charges	Interest On Short Term Debt	Interest On Short Term Debt	2.419.000 INTEREST AND DIVIDEND INCOME	4,100	2,600	-4,200			
					Interest On Short Term Debt		4,100	2,600	-4,200			
					Other Interest	2.431.000 OTHER INTEREST	160,000	831,000	0			

Fiscal 2013 Income Statement Budget Detail
Compared with Year-Ended March, 2012 Actual and Fiscal 2012 Budget
By Financial Statement Caption

Company	Grouping Level 3 Description (GDSC3)	Grouping Level 4 Description (GDSC4)	Grouping Level 5 Description (GDSC5)	Grouping Level 6 Description (GDSC6)	GI #/Description (GMCT)	Fiscal 2013 Proposed Budget	Year-Ended March, 2012	Fiscal 2012 Adopted Budget		
2	Net (Income) Loss Before Income Taxes	Interest Charges	Interest charges	Other Interest		160,000	831,000	0		
				Interest charges		164,100	833,600	4,200		
				Interest Charges		164,100	833,600	4,200		
		Income Taxes	Income taxes	Current Federal		2,409.010 CURRENT FED INC TAX	0	161,358	0	
				Current Federal		2,409.070 ESTIMATED INTERIM INCOME TAXES	(181,600)		275,600	
				Current Federal			(181,600)	161,358	275,600	
				Current State		2,409.020 CURRENT STATE INC TAX	0	30,293	0	
				Current State			0	30,293	0	
				Deferred Federal & State		2,410.000 DEFERRED INCOME TAXES	0	(335,168)	0	
				Deferred Federal & State			0	(335,168)	0	
		Income taxes			(181,600)	(143,517)	275,600			
		Income Taxes			(181,600)	(143,517)	275,600			
		Net (Income) Loss Before Income Taxes			296,700	234,557	(450,400)			
					296,700	234,557	(450,400)			
		3	Net (Income) Loss Before Income Taxes	Operating Revenues	Non-Regulated operating revenues	Sales To Subsidiary Companies		3,489.000 REVENUE FROM AFFILIATED CO'S	0	(3,947,754)
Sales To Subsidiary Companies							0	(3,947,754)	0	
Sales To Others						3,496.000 SALES TO OTHERS	(28,781,000)	(25,107,043)	(22,339,900)	
Sales To Others							(28,781,000)	(25,107,043)	(22,339,900)	
Natural Gas Liquids						3,490.000 CM SALE OF PRODUCTS EXTRACTED FROM GAS	(1,404,100)	(567,865)	0	
Natural Gas Liquids							(1,404,100)	(567,865)	0	
Non-Regulated operating revenues					(30,185,100)	(29,622,643)	(22,339,900)			
Operating Revenues					(30,185,100)	(29,622,643)	(22,339,900)			
Operating Expenses	Non-Regulated purchased gas			Non-Regulated Purchased Gas		3,489.010 AFFILIATED STORAGE REVENUE	0	(391,775)	0	
				Non-Regulated Purchased Gas		3,803.000 GAS PURCHASED	24,434,900	25,835,167	18,835,000	
				Non-Regulated Purchased Gas		3,803.100 GAS PURCHASED - I/C	450,400	238,928	822,000	
				Non-Regulated Purchased Gas			24,885,300	25,682,320	19,657,000	
				Non-Regulated purchased gas			24,885,300	25,682,320	19,657,000	
				Transportation fee	Transportation Fee		3,804.000 EXPENSE-TRANSPORTATION FEES	1,850,900	1,768,531	1,345,500
					Transportation Fee			1,850,900	1,768,531	1,345,500
				Operations and maintenance	Outside Services		3,923.000 OUTSIDE SERVICES - INTERCOMPANY	285,400	950,739	312,400
					Outside Services		3,923.100 OUTSIDE SERVICES	0	10,877	0
					Outside Services		3,923.200 OUTSIDE SERVICES - INCENTIVE COMP	771,000		0
					Outside Services		3,923.300 OUTSIDE SERVICES - NATURAL GAS LIQUIDS	155,000		0
					Outside Services		3,930.130 MISC NON TAX DEDUCTIBLE	0	5,938	0
					Outside Services			1,211,400	967,555	312,400
					Other		3,823.000 STORAGE GAS LOSSES	0	(81,000)	0
Other					0	(81,000)	0			
Operations and maintenance					1,211,400	886,555	312,400			
Taxes other than income taxes	Payroll Taxes			3,408.000 TAXES - NON INCOME	42,000	112,075	0			
	Payroll Taxes				42,000	112,075	0			
Taxes other than income taxes					42,000	112,075	0			
Operating Expenses					27,989,600	28,449,481	21,314,900			
Other (income) deductions, net	Other (income) deductions, net			Other Net (Income) Loss Before Income Taxes		3,421.000 MISC NON OPERATING INCOME	0	1,375	0	
				Other Net (Income) Loss Before Income Taxes			0	1,375	0	
		Other (income) deductions, net			0	1,375	0			
Other (income) deductions, net			0	1,375	0					
Interest Charges	Interest charges	Interest On Short Term Debt		3,419.000 INT. INCOME - SUBS	64,000	56,500	78,600			
		Interest On Short Term Debt			64,000	56,500	78,600			
		Interest charges			64,000	56,500	78,600			
Interest Charges			64,000	56,500	78,600					
Income	Income taxes	Current Federal		3,409.010 CURRENT FEDERAL INCOME TAX	0	442,973	0			
		Current Federal			0	442,973	0			

**Fiscal 2013 Income Statement Budget Detail
Compared with Year-Ended March, 2012 Actual and Fiscal 2012 Budget
By Financial Statement Caption**

Company	Grouping Level 3 Description (GDSC3)	Grouping Level 4 Description (GDSC4)	Grouping Level 5 Description (GDSC5)	Grouping Level 6 Description (GDSC6)	GI #/Description (GHCT)	Fiscal 2013 Proposed Budget	Year-Ended March, 2012	Fiscal 2012 Adopted Budget		
3	Net (Income) Loss Before Income Taxes	Taxes	Income taxes	Current Federal	3,409,070 ESTIMATED INTERIM INCOME TAXES	809,300		359,400		
				Current Federal		809,300	442,973	359,400		
				Current State	3,409,020 CURRENT STATE INCOME TAX	0	83,161	0		
				Current State		0	83,161	0		
				Deferred Federal & State	3,410,000 DEFERRED INCOME TAXES	0	(100,510)	0		
				Deferred Federal & State		0	(100,510)	0		
				Income taxes		809,300	425,624	359,400		
				Income Taxes		809,300	425,624	359,400		
				Net (Income) Loss Before Income Taxes		(1,322,200)	(689,683)	(587,000)		
						(1,322,200)	(689,683)	(587,000)		
5	Net (Income) Loss Before Income Taxes	Operating Revenues	Non-Regulated operating revenues	Sales To Subsidiary Companies	5,489,000 REVENUE FROM AFFILIATED CO'S	(450,400)	(238,928)	(822,000)		
				Sales To Subsidiary Companies		(450,400)	(238,928)	(822,000)		
				Natural Gas Liquids	5,490,000 CM SALES OF PRODUCTS EXTRACTED FROM GAS	0	(24,190)	0		
				Natural Gas Liquids		0	(24,190)	0		
				Other	5,496,000 REVENUE FROM OIL	(168,000)	(162,577)	(164,500)		
				Other	5,497,000 REVENUE FROM ROYALTIES	(48,000)	(49,330)	(48,000)		
				Other		(216,000)	(211,907)	(212,580)		
				Non-Regulated operating revenues		(666,400)	(475,025)	(1,034,500)		
				Operating Revenues		(666,400)	(475,025)	(1,034,500)		
				Operating Expenses	Non-Regulated purchased gas	Non-Regulated Purchased Gas	5,803,000 PURCHASED GAS	63,100	37,730	119,100
						Non-Regulated purchased gas		63,100	37,730	119,100
						Non-Regulated purchased gas		63,100	37,730	119,100
			Operations and maintenance	Labor	5,752,010 GAS WELLS - PAYROLL	0	7,489	0		
				Labor	5,763,010 MNT - GAS WELLS - PAYROLL	0	844	0		
				Labor		0	8,334	0		
				Outside Services	5,923,000 OUTSIDE SERV. I/C	93,500	188,820	63,600		
				Outside Services	5,923,100 OUTSIDE SERVICES	3,600	3,411	3,600		
				Outside Services	5,923,200 OUTSIDE SERVICES - INCENTIVE COMP	77,000		0		
				Outside Services	5,930,130 MISC NON TAX DEDUCTIBLE	0	71	0		
				Outside Services		174,100	192,303	67,200		
				Insurance	5,924,000 INSURANCE	13,700	9,827	9,200		
				Insurance		13,700	9,827	9,200		
				Other	5,752,020 GAS WELLS - OTHER	6,000	4,858	5,000		
				Other	5,763,020 MNT - GAS WELLS - OTHER	4,000	586	4,000		
				Other	5,823,000 STORAGE GAS LOSSES	0	(3,000)	0		
				Other		10,000	2,444	9,000		
				Operations and maintenance		197,800	212,908	85,400		
			Depreciation and depletion	Depreciation Expense	5,403,100 DEPRECIATION EXPENSE FOR ASSET RETIREMENT COST	23,200	17,414	500		
				Depreciation Expense	5,404,000 DEPLETION EXPENSE	1,600	29,661	114,400		
				Depreciation Expense	5,411,100 ACCRETION EXPENSE	30,000	23,132	8,000		
				Depreciation Expense		54,800	70,207	122,900		
				Depreciation and depletion		54,800	70,207	122,900		
	Taxes other than income taxes	Property Taxes	5,408,000 PROPERTY TAXES	30,000	25,406	15,000				
		Property Taxes		30,000	25,406	15,000				
		Taxes other than income taxes		30,000	25,406	15,000				
	Operating Expenses			345,700	346,251	342,400				
	Other (income) deductions, net	Other (income) deductions, net	Other Net (Income) Loss Before Income Taxes	5,421,000 MISC NON OPERATING INCOME	0	1,613	0			
			Other Net (Income) Loss Before Income Taxes		0	1,613	0			
		Other (income) deductions, net		0	1,613	0				
	Other (income) deductions, net			0	1,613	0				
	Interest Charges	Interest charges	Interest On Short Term Debt	5,431,000 INTEREST EXPENSE - SUBS	(1,500)	(1,500)	(9,100)			

**Fiscal 2013 Income Statement Budget Detail
 Compared with Year-Ended March, 2012 Actual and Fiscal 2012 Budget
 By Financial Statement Caption**

Company	Grouping Level 3 Description (GDSC3)	Grouping Level 4 Description (GDSC4)	Grouping Level 5 Description (GDSC5)	Grouping Level 6 Description (GDSC6)	GI #/Description (GWCT)	Fiscal 2013 Proposed Budget	Year-Ended March, 2012	Fiscal 2012 Adopted Budget
5	Net (Income) Loss Before Income Taxes	Interest Charges	Interest charges	Interest On Short Term Debt		(1,500)	(1,500)	(9,100)
Interest charges				(1,500)	(1,500)	(9,100)		
Interest Charges				(1,500)	(1,500)	(9,100)		
Income Taxes		Income taxes	Current Federal	5.409.010 CURRENT FEDERAL INCOME TAX		0	33,659	0
				5.409.070 ESTIMATED INTERIM INCOME TAXES		122,200		266,400
				Current Federal		122,200	33,659	266,400
				Current State		0	6,319	0
				Current State		0	6,319	0
				Deferred Federal & State		0	8,889	0
				Deferred Federal & State		0	8,889	0
Income taxes				122,200	48,867	266,400		
Income Taxes				122,200	48,867	266,400		
Net (Income) Loss Before Income Taxes				(200,000)	(79,798)	(434,800)		
5						(200,000)	(79,798)	(434,800)
Summary						(8,606,200)	(3,396,365)	(6,342,500)

**Fiscal 2013 Capital Budget with 2014-2017 Projections
and Year-Ended March, 2012 Actual
By Agent and Capital Budget Account**

Agent	Account	Description	Year- Ended 3/31/12 Actual	2012 Adopted	2013 Proposed	2014 Projected	2015 Projected	2016 Projected	2017 Projected
BSR	1325	GATHERING LAND & RIGHTS	0	0	0	14,800	0	0	0
	1327	GATHERING COMP STAT STRUCTURES	0	0	0	15,200	0	0	0
	1331	WELL EQUIPMENT	42,341	124,500	0	0	0	0	0
	1332	GATHERING LINES	5,866	0	0	99,000	0	0	0
	1333	GATH COMP STAT EQUIPMENT	0	0	0	49,800	0	0	0
	1334	GATH MEAS & REG STAT EQUIPMENT	0	0	0	41,000	0	0	0
	1351	STOR STRUCTURES & IMPROVEMENTS	194,671	0	6,300	0	0	0	0
	1352	STORAGE WELLS	89,979	350,000	0	500,000	0	0	500,000
	135202	STORAGE RESERVOIRS	0	210,000	0	0	0	0	0
	1353	STORAGE LINES	0	49,500	0	82,500	0	0	82,500
	1355	STORAGE MEASURING & REG EQUIP	51,166	58,800	17,500	24,500	0	0	24,500
	1356	PURIFICATION EQUIPMENT	1,806,628	172,000	0	172,000	0	0	172,000
	1357	STORAGE OTHER EQUIPMENT	33,040	0	0	0	0	0	0
	1366	TRANSM STRUCTURES & IMPROVMENTS	36,295	9,000	0	0	34,000	40,000	0
	1367	TRANSMISSION MAINS	155,849	4,900	52,500	420,000	50,000	0	3,800,000
	1368	TRANSM COMPRESSOR STAT EQUIPMT	0	0	0	0	1,400,000	2,380,000	4,700,000
	1369	TRANSM MEASURING & REG EQUIPMT	229,647	226,700	529,600	100,000	179,000	147,000	100,000
	1395	LABORATORY EQUIPMENT	13,704	0	0	5,000	5,000	5,000	5,000
	533101	GAS WELL EQUIPMENT	0	6,000	6,000	0	0	0	0
BSR			2,858,184	1,211,400	611,900	1,523,800	1,868,000	2,572,000	9,384,000
GRJ	139909	CONTINGENCY	0	300,000	350,000	330,000	310,000	360,000	700,000
GRJ			0	300,000	350,000	330,000	310,000	360,000	700,000
JBB	139902	COMPUTER SOFTWARE	93,291	215,900	332,900	765,000	360,000	480,000	360,000
	139903	COMPUTER HARDWARE	260,844	334,500	179,100	205,000	280,000	275,000	310,000
JBB			354,136	550,400	512,000	970,000	640,000	755,000	670,000
JLC	136501	TRANSM LAND & LAND RIGHTS	0	75,000	157,500	0	0	0	0
	136502	TRANSM RIGHTS OF WAY	15,017	25,200	27,000	0	0	0	0
	1371	TRANSMISSION OTHER EQUIPMENT	0	16,800	12,000	12,000	12,000	12,000	12,000
	1374	DISTRIBUTION LAND & ROW	1,598	6,000	6,000	6,000	6,000	6,000	6,000
	1375	DIST STRUCTURES & IMPROVEMENTS	0	5,000	5,000	5,000	5,000	5,000	5,000
	1376	DISTRIBUTION MAINS	1,637,298	2,102,400	2,776,000	2,000,000	2,000,000	2,000,000	2,000,000
	1378	DIST GENERAL REG STATIONS	71,101	156,000	72,000	72,000	72,000	72,000	72,000
	1379	DIST CITY GATE REG STATIONS	0	25,000	0	0	0	0	0
	1380	DISTRIBUTION SERVICES	913,379	691,200	978,000	900,000	700,000	700,000	700,000
	1381	DISTRIBUTION METERS	60,385	70,600	105,000	70,000	70,000	70,000	70,000
	1382	DIST METER & REG INSTALLATION	102,270	60,000	128,400	80,000	80,000	80,000	80,000
	1383	DISTRIBUTION REGULATORS	73,665	96,400	104,600	96,000	96,000	96,000	96,000
	1385	DIST INDUSTRIAL METER SETS	52,966	48,000	36,000	36,000	36,000	36,000	36,000
	1390	GEN STRUCTURES & IMPROVEMENTS	163,634	173,300	34,000	40,000	40,000	40,000	40,000
	1391	OFFICE FURNITURE & EQUIPMENT	17,113	25,200	14,300	12,000	12,000	12,000	12,000
	1392	TRANSPORTATION EQUIPMENT	711,596	524,300	548,800	500,000	500,000	500,000	500,000
	1394	TOOLS, SHOP & GARAGE EQUIPMENT	13,626	60,000	54,000	60,000	60,000	60,000	60,000
	139401	COMPRESSED NAT GAS STAT & EQUIP	0	0	800,000	50,000	50,000	50,000	50,000
	1396	POWER OPERATED EQUIPMENT	149,539	194,000	100,000	200,000	200,000	200,000	200,000
1397	COMMUNICATION EQUIPMENT	0	6,000	6,000	6,000	6,000	6,000	6,000	
1398	MISCELLANEOUS EQUIPMENT	5,512	3,300	6,000	5,000	5,000	5,000	5,000	
139931	COMPUTERIZED OFFICE EQUIPMENT	14,962	24,000	24,000	24,000	24,000	24,000	24,000	
JLC			4,083,081	4,387,700	5,984,600	4,174,000	3,974,000	3,974,000	3,974,000
Total			7,016,980	6,448,900	7,488,500	6,997,800	6,592,000	7,681,000	14,728,000

**Minutes of the Quarterly Meeting of the Board of Directors
of Delta Natural Gas Company, Inc.
Held in Winchester, Kentucky on May 16, 2013**

The quarterly meeting of the Board of Directors of Delta Natural Gas Company, Inc. was held at the principal office of the Company at 3617 Lexington Road, Winchester, Kentucky, on Thursday, May 16, 2013 beginning at 9:00 a.m. E.S.T., pursuant to notice attached hereto as Exhibit I.

The following directors were present: Sandra C. Gray, Lanny D. Greer, Edward J. Homes, Glenn R. Jennings, Michael J. Kistner, Lewis N. Melton, Arthur E. Walker, Jr. and Michael R. Whitley. The following officers were present: John B. Brown, Johnny L. Caudill, Brian S. Ramsey and Matthew D. Wesolosky.

Mr. Jennings, the Chairman, called the meeting to order, announced a quorum and the meeting proceeded.

The first order of business was the approval of the minutes of the quarterly meeting of Directors held on February 14, 2013. Copies of said minutes had been circulated to all Directors prior to the meeting. Upon motion duly made, seconded and carried unanimously, it was

RESOLVED, that the minutes of the quarterly Board of Directors' meeting held February 14, 2013, as circulated, be approved and that reading of said minutes be waived.

Mr. Brown reviewed the Company's financial results and highlighted information from the Quarterly Summary Report. The report, attached to these minutes as Exhibit II, had been emailed to all Directors prior to the meeting along with the Company's Quarterly Report on Form 10-Q for the period ended March 31, 2013. Mr. Brown updated the Board on the status of the collection efforts with respect to the school tax receivable from Delta Resources' customers. The Board encouraged management to vigorously pursue collection

from any customers not currently paying and to be prepared to demonstrate the adequacy of the related reserve for doubtful accounts at fiscal yearend. Mr. Brown's financial presentation also included a review and discussion of the Operating and Capital Budgets for fiscal year 2014, a copy of which had been emailed to all Directors prior to the meeting. After discussion, on motion duly made, seconded and carried unanimously, it was

RESOLVED, that the Operating and Capital Budgets for fiscal year 2014 be approved as submitted. A copy is attached as Exhibit III.

Mr. Kistner, Chairman of the Audit Committee, discussed with the Board a meeting held by that Committee on May 1, 2013.

The declaration of a dividend on common stock was discussed. Upon motion duly made, seconded and carried unanimously, it was

RESOLVED, that a dividend on common stock of \$.18 per share, for the period ended March 31, 2013, be paid to common shareholders of record as of the close of business on May 31, 2013, said dividend to be paid June 15, 2013.

Mr. Jennings reviewed a Note Modification Agreement and accompanying documents relative to renewing Delta's \$40,000,000 bank line of credit with BB&T. These documents had been emailed to the Directors prior to the meeting. The line is due for renewal by June 30, 2013. After discussion, on motion duly made, seconded and carried unanimously, it was

RESOLVED, that effective June 30, 2013 Delta (i) enter into that certain Modification Agreement, a copy of which is attached as Exhibit IV, respecting amendment and renewal of a Forty Million Dollar (\$40,000,000.00) line of credit for Delta from Branch Banking and Trust Company; and (ii) execute and enter into such other documents, agreements, certificates and instruments necessary and/or appropriate in connection with Delta's obligations contained in the Modification Agreement and/or any agreement referred to therein aforesaid and any amendments to any such agreement (collectively, along with the Modification Agreement, the "Loan Documents").

FURTHER RESOLVED, that Glenn R. Jennings as Delta's Chairman of the Board, President and Chief Executive Officer, and John B. Brown, as Delta's Chief Financial Officer, Treasurer and Secretary, (or either of them acting alone) (each an "Authorized Officer") are each hereby authorized and directed to execute and deliver the Loan Documents and any amendments thereto, all with such changes therein as either Authorized Officer executing the Loan Documents may approve as necessary or advisable, said approval to be evidenced by the execution and delivery of the Loan Documents in final form.

FURTHER RESOLVED, that each Authorized Officer is authorized and directed to take, upon the advice of legal counsel where appropriate, any and all actions necessary to carry out and give effect to the transactions contemplated to be carried out by Delta under the Loan Documents, including without limitation the execution and delivery of any other documents, agreements, instruments or certificates necessary to consummate the transactions contemplated by the Loan Documents.

FURTHER RESOLVED, that any and all other actions heretofore taken by any officer or officers or other authorized individual of Delta to negotiate, execute and deliver any of the agreements authorized by the foregoing resolutions, or to take any of the actions authorized by the foregoing resolutions, are hereby approved, ratified and confirmed in all respects.

Mr. Jennings reported on meetings held by Delta's Administrative Committee. Delta's Administrative Committee, responsible for the administration of all of Delta's employee benefit plans, conducted a Request for Proposal process to select an Investment Manager for Delta's defined benefit and defined contribution employee benefit plans. He reported that the Administrative Committee reviewed the proposals submitted by nine firms and identified three finalists. The proposals submitted by the three finalists were additionally reviewed by Harbridge Consulting and members of Delta's Corporate Governance and Compensation Committee prior to the finalists being interviewed on May 9, 2013. After the interviews, the Administrative Committee selected Fifth Third Bank as its recommendation. Upon motion duly made, seconded and carried unanimously, it was approved that,

WHEREAS, the Administrative Committee for Delta's Defined Benefit Retirement Plan, Delta's Nonqualified Deferred Compensation Plan and Delta's Employee Savings Plan has been considering the management of

funds for these plans, has been considering changing investment fund managers to a firm other than the existing manager for these funds, that being Hand Benefits and Trust Company, and has recommended changing to Fifth Third Bank for these plans.

NOW, THEREFORE, BE IT RESOLVED, that as soon as practicable Hand Benefits and Trust Company be replaced by Fifth Third Bank as investment manager of the assets of Delta's Defined Benefit Retirement Plan, Delta's Nonqualified Deferred Compensation Plan and Delta's Employee Savings Plan, with timing of the transition and any other changes or actions related thereto, including any services to be assumed by Fifth Third Bank, to be determined at the discretion of Glenn R. Jennings and/or John B. Brown.

FURTHER RESOLVED, that Delta's Administrative Committee for the above plans is authorized to take any and all actions necessary to implement any necessary changes in the replacement of Hand Benefits and Trust Company with Fifth Third Bank for these plans.

FURTHER RESOLVED, that the members of the Administrative Committee shall be Connie King, Chair and Secretary, John Brown, Johnny Caudill and Glenn Jennings; and

FURTHER RESOLVED, that the Administrative Committee is authorized to amend or restate any Delta employee benefit plans as necessary at the Administrative Committee's discretion as long as such amendments or restatements are not significant; and

FURTHER RESOLVED, that any one officer of Delta Natural Gas Company, Inc. who is a member of the Administrative Committee be authorized to execute on behalf of the Administrative Committee; and

FURTHER RESOLVED, that the President of Delta shall at his discretion decide when any such amendment or restatement is a significant change to any of Delta's employee benefit plans and shall present any such significant amendment or restatement to Delta's Corporate Governance and Compensation Committee for that Committee's review and approval, and then to Delta's Board of Directors for its review and approval before any such significant amendment or restatement is enacted.

Mr. Jennings then updated the Board on the opportunities discussed at the February 2013 Board Meeting to acquire natural gas and oil production properties from AmWes and Howard Jackson and Tri County Natural Gas & Oil, Inc. AmWes has decided not to sell to us at this time, but we have entered into a letter of intent, emailed to the Board prior to the meeting, to acquire the Whitley County, Kentucky natural gas and oil production properties

from Howard Jackson and Tri County Natural Gas & Oil, Inc. After discussion, and motion duly made, seconded and carried unanimously, it was approved that,

WHEREAS, Howard Jackson and Tri County Natural Gas & Oil, Inc. (the "Seller") owns natural gas production properties in Whitley County, Kentucky.

WHEREAS, Glenn Jennings, Chairman of the Board, President and Chief Executive Officer of the Company, proposed to the Board of Directors that the Company submit an offer to purchase Seller's properties, including and up to all of Seller's assets (the "Seller's Assets"); and

WHEREAS, the Board of Directors believes that it is in the best interest of the Company for the Company to purchase Seller's Assets; and

WHEREAS, the Company has entered a letter of intent (a copy of which is attached as Exhibit V) with Seller to purchase Seller's Assets.

NOW, THEREFORE, BE IT RESOLVED, that the Company is authorized to purchase Seller's Assets (the "Proposed Transaction") for a price and on such terms and conditions as Glenn Jennings shall determine (not to exceed the maximum price Mr. Jennings discussed with Delta's Board of Directors [the "Maximum Price"]).

FURTHER RESOLVED, that if the Seller conducts an auction or other sale process for the Proposed Transaction, Glenn Jennings (or such other officer of the Company who may be designated by Glenn Jennings) shall be authorized to appear at such auction or participate in such sale process on behalf of the Company and may bid upon Seller's Assets and may offer such price and other terms and conditions as Glenn Jennings shall determine (not to exceed the Maximum Price).

FURTHER RESOLVED, that if (i) the Company's offer is entertained by Seller or (ii) the Company is the successful bidder in any auction or sale process, Glenn Jennings is hereby authorized and directed (which authority he may delegate to other officers of the Company), for and on behalf of the Company, to negotiate, execute and deliver, on such terms as Glenn Jennings shall determine, a definitive purchase agreement for the purchase of Seller's Assets and such other documents, certificates and instruments as he may deem necessary or appropriate in connection with the consummation of the Proposed Transaction, and to take such additional actions as he deems necessary or appropriate to cause the Company to consummate and effect the Proposed Transaction.

FURTHER RESOLVED, that the Company's officers are authorized and directed, for and on behalf of the Company, to seek such regulatory approvals and other consents and make such filings, disclosures and applications with such state, federal or other regulators, as may be required by applicable law or regulation in order to consummate the Proposed Transaction.

Next, Mr. Brown reviewed his memo dated May 9, 2013 to Delta's officers concerning Delta's updated performance indicators. This memo had been emailed to the Directors prior to the meeting and a copy is attached as Exhibit VI.

Mr. Brown discussed the ISS Governance QuickScore report which had been emailed to the Directors prior to the meeting. The report reflected a significant improvement in Delta's governance scoring by ISS subsequent to Delta adopting Corporate Governance Guidelines.

Mr. Jennings reviewed with the Board highlights of Edward Jones' Natural Gas Industry Summary as of March 31, 2013.

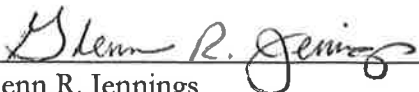
Mr. Brown discussed the 2013 Directors & Officers Questionnaire and announced that it would be emailed to the Board members prior to June 30.

The next Board meeting was announced for Tuesday, August 20, 2013 at 9:00 a.m. at Delta's Winchester office.

As other business, Mr. Jennings updated the Board on the leasing of land to CGI Enterprises, LLC and their building a natural gas liquids plant at Delta's Gabbard Fork location. He then reviewed with the Board the status of a potential lease of the City of Somerset's natural gas pipeline.


The Board adjourned into Executive Session with only the Independent Directors in attendance. Mr. Whitley, Lead Director, chaired that session. There were no recommendations or concerns from that session that required action.

There being no further business to come before the meeting, the meeting was adjourned.



Glenn R. Jennings
Chairman of the Board, President and Chief
Executive Officer

Attest:



John B. Brown
Chief Financial Officer, Treasurer and
Secretary



COMPANY CORRESPONDENCE

To: Board of Directors

From: John Brown

Subject: Fiscal 2014 Budgets

Date: May 9, 2013

Attached are Delta's proposed operating and capital budgets for the upcoming fiscal year ending June 30, 2014.

Each operating budget account compares the budget for 2014 with the twelve months ended March 31, 2013 actual results and the 2013 budget. The operating budget for fiscal 2014 reflects net income of \$5,837,000, or \$.85 per share. Comparative net income and earnings per share (in dollars) are as follows for the twelve month periods:

(\$)	6/30/14 <u>Budget</u>	3/31/13 <u>Actual</u>	6/30/13 <u>Budget</u>
Before incentive compensation			
Net income	6,694,000	8,301,000	7,563,000
Earnings per common share (1)	.97	1.22	1.10
Incentive compensation and cash bonus (net of tax)	857,000	824,000	957,000
After incentive compensation			
Net income	5,837,000	7,477,000	6,606,000
Earnings per common share (1)	.85	1.09	.96

Natural gas sales and transportation volumes are budgeted utilizing history. Adjustments are made to normalize for weather and for other known changes in customers' requirements. Comparative throughput volumes are as follows (in million cubic feet) for the twelve month periods:

	6/30/14 <u>Budget</u>	3/31/13 <u>Actual</u>	6/30/13 <u>Budget</u>
Regulated segment			
Natural gas sales	2,809	2,981	2,984
Off system transportation (2)	11,327	11,771	11,289
On system transportation (2)	<u>4,821</u>	<u>4,943</u>	<u>4,773</u>
	<u>18,957</u>	<u>19,696</u>	<u>19,046</u>
Non-regulated segment			
Natural gas sales	5,957	7,547	6,813
Natural gas liquids	2,319	2,092	2,082
Calendar degree days (% of 30 year average)	100%	103%	100%

(1) Based on 6,906,000, 6,829,000 and 6,883,000 weighted average shares outstanding for the 2014 Budget, 3/31/13 Actual and 6/30/13 Budget, respectively.

(2) Includes volumes transported for the non-regulated segment.

Revenues are budgeted based upon estimated volumes at current rates and related gas expenses. Revenues from the sales of liquids are budgeted on experience and an estimate of the future market value of the liquids. Enpro production estimates, and related depletion and royalties, are based upon planned levels of production considering historical production.

Payroll is based on existing employees at current salaries plus raises to be given effective July 1. The payroll budget also includes an estimate for overtime. An estimate has been included in expense for discretionary employee bonuses. The incentive compensation and cash bonus expenses budgeted are an estimate of the amount that the company would recognize during 2014 assuming the continuation of offering awards under the incentive compensation plan and cash bonuses at current levels.

Some other major budget components in the operating budget include employee benefits, which are based on the benefit plans in effect and the budgeted payroll. Maintenance is estimated based upon expected levels of maintenance and historical cost levels. Insurance is based upon coverage in effect and applicable premiums. Bad debt expense is estimated based on expected revenues and historical write-off results. Depreciation is based on plant in service and expected to be in service at the current effective depreciation rates for the various classes of property. Taxes other than income taxes, which are primarily property and payroll taxes, are based on the property and payroll budgeted and the related tax rates. Income taxes are based on the effective income tax rate and pre-tax budgeted net income. Long-term interest costs are based on existing long-term debt at embedded rates. Short-term interest is estimated using projected cash flows and resultant expected monthly short-term borrowing levels at a projected rate of 2%.

The capital budget comparison includes the proposed budget for fiscal 2014, the 2013 budget, and it reflects twelve months ended actual results through March 31, 2013. It also includes projections for fiscal 2015 – 2018.

The capital budget for 2014 is projected at \$7,765,000. Distribution mains of \$2,230,000 includes 40,400 feet of extensions and 65,000 feet of replacements **performed by Delta's six existing in-house construction crews.** Distribution service lines, meters and regulators are estimated at \$1,566,000. The budget allows for \$1,200,000 of expenditures related to compressed natural gas stations and vehicle conversions. Planned vehicle and equipment purchases are estimated at \$836,800. Estimated purchases of computer equipment and software are included for \$720,200, primarily to continue replacing financial accounting systems **and to replace the company's phone system.** **The budget includes \$411,800 to continue to upgrade the Canada Mountain storage facility.** Also, a capital expenditure contingency of \$370,000, or approximately 5% of the capital budget, has been included.

The budgets will be reviewed with the Board for consideration and approval at your next meeting on May 16.

cc: Officers

Fiscal 2014 Income Statement Budget Summary
 Compared with the Year-Ended March 31, 2013 and Fiscal 2013 Budget

	Proposed Budget Fiscal 2014	Year-Ended March 31, 2013	Adopted Budget Fiscal 2013
Regulated operating revenues	(46,658,300)	(49,399,879)	(49,726,700)
Non-Regulated operating revenues	(27,613,700)	(35,030,160)	(37,849,000)
Operating Revenues	(74,272,000)	(84,430,039)	(87,575,700)
Regulated purchased gas	14,887,700	17,248,600	17,725,400
Non-Regulated purchased gas	19,705,700	26,810,878	28,723,500
Transportation fee	3,567,700	4,092,765	3,719,700
Operations and maintenance	15,639,900	14,493,874	15,706,300
Depreciation and depletion	6,250,300	6,047,510	6,062,000
Taxes other than income taxes	2,304,800	2,286,688	2,201,800
Operating Expenses	62,356,100	70,980,314	74,138,700
Other (income) deductions, net	(22,500)	(146,892)	(23,000)
Other (Income) deductions, net	(22,500)	(146,892)	(23,000)
Interest charges	2,671,200	1,950,127	2,951,900
Interest Charges	2,671,200	1,950,127	2,951,900
Net (Income) Loss Before Income Taxes	(9,267,200)	(11,646,491)	(10,508,100)
Income taxes	3,429,600	4,169,752	3,901,900
Income Taxes	3,429,600	4,169,752	3,901,900
Income Taxes	3,429,600	4,169,752	3,901,900
Net (Income) Loss	(5,837,600)	(7,476,738)	(6,606,200)
Consolidated - Net Income	(5,837,600)	(7,476,738)	(6,606,200)

Fiscal 2014 Income Statement Budget Summary
 Compared with the Year-Ended March 31, 2013 and Fiscal 2013 Budget

Segment: Regulated

	Proposed Budget Fiscal 2014	Year-Ended March 31, 2013	Adopted Budget Fiscal 2013
Regulated operating revenues	(46,658,300)	(49,399,879)	(49,726,700)
Operating Revenues	(46,658,300)	(49,399,879)	(49,726,700)
Regulated purchased gas	14,887,700	17,248,600	17,725,400
Operations and maintenance	13,699,700	12,170,367	13,308,400
Depreciation and depletion	6,170,100	5,983,540	6,007,200
Taxes other than income taxes	2,240,800	2,186,955	2,129,800
Operating Expenses	36,998,300	37,589,462	39,170,800
Interest charges	2,621,800	2,731,427	2,725,300
Interest Charges	2,621,800	2,731,427	2,725,300
Net (Income) Loss Before Income Taxes	(7,038,200)	(9,078,991)	(7,830,600)
Income taxes	2,583,000	3,191,713	3,143,300
Income Taxes	2,583,000	3,191,713	3,143,300
Income Taxes	2,583,000	3,191,713	3,143,300
Net (Income) Loss	(4,455,200)	(5,887,278)	(4,687,300)

Segment: Non-Regulated

	Proposed Budget Fiscal 2014	Year-Ended March 31, 2013	Adopted Budget Fiscal 2013
Non-Regulated operating revenues	(27,613,700)	(35,030,160)	(37,849,000)
Operating Revenues	(27,613,700)	(35,030,160)	(37,849,000)
Non-Regulated purchased gas	19,705,700	26,810,878	28,723,500
Transportation fee	3,567,700	4,092,765	3,719,700
Operations and maintenance	1,940,200	2,323,507	2,397,900
Depreciation and depletion	80,200	63,969	54,800
Taxes other than income taxes	64,000	99,734	72,000
Operating Expenses	25,357,800	33,390,652	34,967,900
Other (income) deductions, net	(22,500)	(146,892)	(23,000)
Other (Income) deductions, net	(22,500)	(146,892)	(23,000)
Interest charges	49,400	(781,300)	226,600
Interest Charges	49,400	(781,300)	226,600
Net (Income) Loss Before Income Taxes	(2,229,000)	(2,567,499)	(2,677,500)
Income taxes	846,600	978,039	758,600
Income Taxes	846,600	978,039	758,600
Income Taxes	846,600	978,039	758,600
Net (Income) Loss	(1,382,400)	(1,589,460)	(1,918,900)
Consolidated - Net Income	(5,837,600)	(7,476,738)	(6,606,200)

Fiscal 2014 Income Statement Budget Summary
 Compared with the Year-Ended March 31, 2013 and Fiscal 2013 Budget

Segment: Regulated

	GI #/Description (GHCT)	Proposed Budget Fiscal 2014	Year-Ended March 31, 2013	Adopted Budget Fiscal 2013
Regulated operating revenues	1.480.010 GS RATE SALES RESIDENTIAL	(22,155,100)	(21,913,581)	(24,324,100)
	1.480.011 UNBILLED REVENUE - RESIDENTIAL	0	(1,773,959)	0
	1.480.012 PRP REVENUE - RESIDENTIAL	(421,600)	(130,283)	(170,300)
	1.480.020 GS RATE SALES OTHER COMMERCIAL	(8,498,300)	(7,960,597)	(9,240,800)
	1.480.021 UNBILLED REVENUE - OTHER COMMERCIAL	0	(568,842)	0
	1.480.022 PRP REVENUE - COMMERCIAL	(185,300)	(54,020)	(75,300)
	1.480.030 GS RATE SALES INDUSTRIAL	0	(725,976)	0
	1.480.031 UNBILLED REVENUE - INDUSTRIAL	0	(84,656)	0
	1.480.032 PRP REVENUE - INDUSTRIAL	0	(2,413)	0
	1.480.040 GS RATE SALES SMALL COMMERCIAL	(6,170,700)	(6,267,802)	(6,781,500)
	1.480.041 UNBILLED REVENUE - SMALL COMMERCIAL	0	(585,619)	0
	1.480.042 PRP REVENUE - SMALL COMMERCIAL	(111,500)	(34,306)	(45,300)
	1.480.050 UNMETERED GAS LIGHT REVENUE	(4,800)	(4,809)	(4,600)
	1.480.060 WNA RESIDENTIAL	0	(400,527)	0
	1.480.061 UNBILLED REVENUE - WNA RESIDENTIAL	0	496,779	0
	1.480.070 WNA SMALL NON-RESIDENTIAL	0	(107,015)	0
	1.480.071 UNBILLED REVENUE - WNA NON-RESIDENTIAL	0	138,096	0
	1.480.080 RESIDENTIAL CEP LOST SALES	(38,300)	(34,810)	(25,900)
	1.480.081 RESIDENTIAL CEP INCENTIVE	0	0	0
	1.481.020 INTERRUPTIBLE RATE COMMERCIAL	0	(14,512)	0
	1.481.021 UNBILLED REVENUE INTERRUPTIBLE RATE COMMERCIAL	0	(2,207)	0
	1.481.022 PRP REVENUE - INT COMMERCIAL	0	(192)	0
	1.481.030 INTERRUPTIBLE RATE INDUSTRIAL	(210,500)	(181,361)	(266,900)
	1.481.031 UNBILLED REVENUE INTERRUPTIBLE RATE INDUSTRIAL	0	(3,969)	0
	1.481.032 PRP REVENUE - INT INDUSTRIAL	(4,200)	(973)	(1,700)
	1.488.010 COLLECTION REVENUE	(180,300)	(186,520)	(202,600)
	1.488.020 RECONNECT REVENUE	(131,200)	(128,160)	(125,000)
	1.488.030 METER TEST REVENUE	0	(8)	0
	1.488.040 BAD CHECK REVENUE	(8,900)	(9,135)	(11,400)
	1.488.100 OTHER OPERATING REVENUE	0	0	0
	1.489.020 OFF SYSTEM TRANSP REVENUE	(1,894,500)	(1,594,886)	(1,748,100)

Fiscal 2014 Income Statement Budget Summary
 Compared with the Year-Ended March 31, 2013 and Fiscal 2013 Budget

	GI #/Description (GHCT)	Proposed Budget Fiscal 2014	Year-Ended March 31, 2013	Adopted Budget Fiscal 2013
Regulated operating revenues	1.489.021 OFF SYSTEM TRANSP REVENUE - DELGASCO	(1,706,600)	(2,162,522)	(1,850,900)
	1.489.040 ON SYSTEM TRANSP REVENUE	(3,047,900)	(3,161,913)	(2,972,100)
	1.489.041 ON SYSTEM TRANSP DR	(1,832,000)	(1,920,915)	(1,857,100)
	1.489.042 PRP REVENUE - ON SYSTEM TRANSP	(27,500)	(8,941)	(11,400)
	1.489.043 PRP REVENUE - DR ON SYSTEM TRANSP	(29,100)	(9,328)	(11,700)
Regulated operating revenues		(46,658,300)	(49,399,879)	(49,726,700)
Operating Revenues		(46,658,300)	(49,399,879)	(49,726,700)
Regulated purchased gas	1.803.000 PURCHASED GAS - OUTSIDE	14,887,700	15,608,550	17,725,400
	1.803.100 PURCHASED GAS - I/C	0	0	0
	1.803.110 UNBILLED PURCHASE GAS	0	1,640,050	0
Regulated purchased gas		14,887,700	17,248,600	17,725,400
Operations and maintenance	1.753.010 WELLS & GATHERING PAYROLL	0	26,623	0
	1.753.020 WELLS & GATHERING MISC	2,400	100	2,400
	1.754.010 COMPRESSOR STATION PAYROLL	0	80,894	0
	1.754.020 COMPRESSOR STATION MISC.	120,000	60,542	120,000
	1.764.010 MNT WELLS & GATHERING PAYROLL	0	507	0
	1.765.010 MNT COMPRESSOR STATION PAYROLL	0	674	0
	1.765.020 MNT COMPRESSOR STATION OTHER	48,000	23,960	48,000
	1.816.010 CM WELLS EXPENSES - PAYROLL	0	60,106	0
	1.816.020 CM WELLS EXPENSES - MISC	12,000	792	12,000
	1.818.010 CM COMPRESSOR STATION EXPENSES - PAYROLL	0	35,308	0
	1.818.020 CM COMPRESSOR STATION EXPENSES - MISC	105,900	43,327	48,000
	1.821.020 CM PURIFICATION OF NATURAL GAS - MISC	150,000	56,922	175,000
	1.823.000 STORAGE GAS LOSSES	0	13,300	0
	1.824.020 CM OTHER UNDERGROUND STORAGE EXPENSES - MISC	36,000	5,682	48,000
	1.825.000 CM STORAGE WELL ROYALTIES/RENTS	57,000	56,998	57,000
	1.831.020 CM MAINTENANCE STRUCTURES & IMPROVEMENTS - MISC	9,000	1,194	9,000
	1.832.010 CM MAINT OF RESERVOIRS AND WELLS - PAYROLL	0	1,426	0
	1.832.020 CM MAINTENANCE OF RESERVOIRS AND WELLS - MISC	43,000	44,432	54,000
	1.833.020 CM MAINTENANCE OF LINES - MISC	1,200	33	1,000
	1.834.010 CM MAINT OF COMPRESSOR STAT EQUIP - PAYROLL	0	730	0

Fiscal 2014 Income Statement Budget Summary
 Compared with the Year-Ended March 31, 2013 and Fiscal 2013 Budget

	GI #/Description (GHCT)	Proposed Budget Fiscal 2014	Year-Ended March 31, 2013	Adopted Budget Fiscal 2013
Operations and maintenance	1.834.020 CM MAINTENANCE OF COMPRESSOR STAT EQUIP - MISC	30,000	5,884	30,000
	1.835.010 CM MAINT OF MEAS & REG STAT EQUIP - PAYROLL	0	628	0
	1.835.020 CM MAINTENANCE OF MEAS & REG STAT EQUIP - MISC	6,000	1,747	6,000
	1.837.020 CM MAINTENANCE OF OTHER EQUIPMENT - MISC	1,800	3,826	4,500
	1.838.010 CM MAINT OF DEW POINT CONTROL UNIT - PAYROLL	0	47,519	0
	1.838.020 CM MAINT OF DEW POINT CONTROL UNIT - MISC	96,000	60,969	60,000
	1.856.000 RIGHT OF WAY CLEARING	65,000	40,640	65,000
	1.871.000 TELEMETRY COSTS	30,000	41,179	84,000
	1.880.010 OPERATIONS OFFICE TELEPHONE	115,600	105,589	100,800
	1.880.020 OPERATIONS OFFICE UTILITIES	90,000	87,762	90,000
	1.880.021 UTILITIES DEW POINT CONTROL UNIT	84,000	80,012	76,800
	1.880.030 OPERATIONS OFFICE MISC.	104,500	82,272	104,500
	1.880.031 CM OPERATIONS MISC.	600	1,331	600
	1.880.040 FEES TRAINING SCHOOLS	38,400	41,505	38,400
	1.880.050 UNIFORMS	32,400	25,569	45,600
	1.880.060 WELDING SUPPLIES	18,000	17,231	24,000
	1.881.010 RENT OPERATING OFFICES	0	0	0
	1.881.020 RENT LAND & LAND RIGHTS	14,800	13,543	14,800
	1.886.000 MNT STRUCTURES TRANS & DIST.	0	0	0
	1.887.010 MNT TRANS & DIST MAINS PAYROLL	0	49,948	0
	1.887.020 MNT TRANS & DIST MAINS OTHER	84,000	80,143	96,000
	1.889.000 MNT REG STATION TRANS & DIST.	7,000	3,495	7,000
	1.893.010 MNT OF METERS & REG PAYROLL	0	11,269	0
	1.893.020 MNT OF METERS & REG OTHER	43,200	52,069	43,200
	1.894.010 MNT OF OTHER EQUIPMENT PAYROLL	0	5,779	0
	1.894.020 MNT OF OTHER EQUIPMENT OTHER	132,000	124,333	132,000
	1.898.010 MNT - TRANSP EQUIP EXPENSE- PAYROLL	0	38,786	0
	1.898.020 MNT - POWER OPR EQUIP EXPENSE-PAYROLL	0	9,462	0
	1.900.010 TRANS & DIST. PAYROLL	3,651,600	2,737,735	3,626,400
	1.900.020 OPR TRANSPORTATION EXPENSES	1,040,300	1,006,045	1,041,600
	1.900.030 SMALL TOOLS & WORK	116,000	73,225	122,000

Fiscal 2014 Income Statement Budget Summary
 Compared with the Year-Ended March 31, 2013 and Fiscal 2013 Budget

	GI #/Description (GHCT)	Proposed Budget Fiscal 2014	Year-Ended March 31, 2013	Adopted Budget Fiscal 2013
Operations and maintenance	EQUIPMENT			
	1.903.010 CASHIERING PAYROLL	411,600	395,214	406,800
	1.903.020 CUSTOMER COLLECTIONS & RECORDS	338,600	321,047	360,000
	1.904.000 UNCOLLECTIBLE ACCOUNTS	132,000	97,268	181,000
	1.908.010 CUSTOMER ASSISTANCE	30,000	30,000	30,000
	1.913.000 ADVERTISING	8,400	1,104	8,400
	1.920.010 ADMINISTRATIVE PAYROLL	2,955,000	2,734,085	2,793,600
	1.920.020 ADM TRANSPORTATION EXPENSES	90,000	85,800	88,800
	1.921.010 ADM TELEPHONE	198,000	178,995	205,200
	1.921.030 BOOKS & SUBSCRIPTIONS	28,800	26,055	28,800
	1.921.040 COMPANY FORMS	6,000	3,334	6,000
	1.921.050 SMALL SUPPLY ITEMS	40,800	40,535	40,800
	1.921.060 MISCELLANEOUS OTHER ITEMS	192,000	132,216	192,000
	1.921.070 EMPLOYEE MEMBERSHIPS	4,500	4,762	6,100
	1.921.080 SAFETY LITERATURE & EDUCATION	19,000	10,415	14,400
	1.921.090 ENGR & DRAFTING SUPPLIES	6,000	5,685	6,000
	1.921.100 ADM UTILITIES	55,200	52,913	55,200
	1.921.110 INVENTORY - DIFFERENCE	0	(2,199)	0
	1.921.210 TRAVEL ETC CO BUS PRES & CEO	12,000	11,368	10,000
	1.921.220 TRAVEL ETC CO BUS OFFICERS	18,000	18,324	18,000
	1.921.230 TRAVEL ETC CO BUS OPER & CONST	7,200	9,293	6,000
	1.921.240 TRAVEL ETC CO BUS ADM&CUST SER	7,200	1,620	7,200
	1.921.250 TRAVEL ETC CO BUS EXTERNAL AFFAIRS	5,000	3,342	0
	1.921.260 TRAVEL ETC CO BUS FINANCE	19,700	14,752	22,000
	1.921.290 CO. BUS. MEALS & ENTERTAINMENT	35,000	31,263	33,600
	1.921.300 COMPUTER EQUIPMENT OPERATIONS	10,800	9,167	9,000
	1.922.000 EXP. TRANSFERRED - CAPITAL	(3,087,800)	(2,798,869)	(2,976,000)
	1.922.010 EXPENSES TRANSFERRED (CANADA MOUNTAIN)	(229,400)	(194,394)	0
	1.922.100 EXP. TRANSFERRED I/C	(154,800)	(325,818)	(426,900)
	1.922.200 EXP. TRANSFERRED - INCENTIVE COMP	(1,381,200)	(1,307,302)	(1,541,900)
	1.922.300 EXP. TRANSFERRED - NATURAL GAS LIQUIDS	(155,000)	(125,109)	(155,000)
	1.923.010 OUTSIDE SERVICES LEGAL	100,000	133,465	80,000
	1.923.020 OUTSIDE SERVICES ACCOUNTING	456,000	348,706	490,000
	1.923.030 OUTSIDE SERVICES JANITORIAL	67,400	62,542	67,400

Fiscal 2014 Income Statement Budget Summary
 Compared with the Year-Ended March 31, 2013 and Fiscal 2013 Budget

	GI #/Description (GHCT)	Proposed Budget Fiscal 2014	Year-Ended March 31, 2013	Adopted Budget Fiscal 2013
Operations and maintenance	1.923.040 OUTSIDE SERVICES OTHER	156,400	153,491	144,600
	1.923.050 OUTSIDE SERVICES COMPUTERS	540,200	390,456	438,400
	1.924.000 INSURANCE	790,400	739,914	767,600
	1.925.000 TERM LIFE INSURANCE	3,600	2,228	3,200
	1.926.010 TIME OFF PAYROLL	0	635,032	0
	1.926.020 PENSION	1,272,600	972,151	1,023,200
	1.926.030 EMPLOYEE 401K PLAN	374,600	312,986	362,800
	1.926.040 MEDICAL COVERAGE	1,356,000	1,114,212	1,338,000
	1.926.050 SALARY CONTINUATION COVERAGE	91,200	103,309	99,600
	1.926.070 EMPLOYEE EDUCATION	11,300	6,542	18,500
	1.926.080 EMPLOYEE RECREATION & SOCIAL	8,900	7,930	7,200
	1.926.100 SUPPLEMENTAL RETIREMENT PLAN	60,000	126,241	60,000
	1.926.110 EQUITY & INCENTIVE COMPENSATION	1,381,200	1,406,344	1,541,900
	1.928.000 REGULATORY COMMISSION EXPENSE	120,100	103,375	189,400
	1.930.010 DIRECTOR FEES & EXPENSES	286,400	193,916	247,200
	1.930.020 COMPANY MEMBERSHIPS	69,000	67,776	66,700
	1.930.030 FEES CONVENTIONS & MEETINGS	7,300	5,912	6,000
	1.930.040 MARKETING	6,000	3,299	6,000
	1.930.050 COMPANY RELATIONS	15,000	10,680	20,000
	1.930.060 TRUSTEE, REGISTRAR, AGENT FEES	90,000	119,969	75,000
	1.930.080 STOCKHOLDER REPORTS	100,600	93,502	100,600
	1.930.090 CUSTOMER & PUBLIC INFORMATION	32,400	14,680	32,400
	1.930.100 PUBLIC & COMMUNITY RELATIONS	25,000	50,112	25,000
	1.930.110 CONSERVATION PROGRAM	2,400	0	2,400
	1.930.120 LOBBYING EXPENDITURES	4,000	5,752	4,000
	1.930.130 MISC NON TAX DEDUCTIBLE	0	162	0
	1.932.010 MNT COMMUNICATION EQUIPMENT	36,000	29,038	48,000
	1.932.020 MNT OFFICE EQUIPMENT	36,000	31,298	33,600
	1.932.030 MNT GENERAL STRUCTURES	60,000	34,360	60,000
	1.932.050 MAINTENANCE COMPUTER EQUIPMENT	131,400	63,075	133,000
Operations and maintenance		13,699,700	12,170,367	13,308,400
Depreciation and depletion	1.403.000 DEPRECIATION EXPENSE	6,228,900	6,042,340	6,066,000
	1.403.100 DEPRECIATION EXPENSE FOR ASSET RETIREMENT COST	0	0	0
	1.406.000 AMORT OF GAS PLANT ACQ	(58,800)	(58,800)	(58,800)

Fiscal 2014 Income Statement Budget Summary
 Compared with the Year-Ended March 31, 2013 and Fiscal 2013 Budget

	GI #/Description (GHCT)	Proposed Budget Fiscal 2014	Year-Ended March 31, 2013	Adopted Budget Fiscal 2013
Depreciation and depletion	ADJ-TRANEX			
	1.406.010 AMORT OF GAS PLANT ACQ ADJ-MT OLIVET	0	0	0
	1.411.000 INVESTMENT TAX CREDIT	0	0	0
	1.411.100 ACCRETION EXPENSE	0	0	0
Depreciation and depletion		6,170,100	5,983,540	6,007,200
Taxes other than income taxes	1.408.010 LICENSE & PRIVILEGE FEES	5,500	3,938	7,500
	1.408.020 PROPERTY TAXES	1,628,000	1,612,422	1,503,600
	1.408.030 PAYROLL TAXES	607,300	570,595	618,700
Taxes other than income taxes		2,240,800	2,186,955	2,129,800
Operating Expenses		36,998,300	37,589,462	39,170,800
Interest charges	1.427.000 INTEREST ON LONG TERM DEBT	2,375,400	2,454,300	2,439,000
	1.428.000 AMORT OF DEBT EXPENSES	246,600	255,500	253,300
	1.431.010 INTEREST ON CUSTOMER DEPOSITS	1,200	13,325	39,600
	1.431.020 INTEREST ON SHORT-TERM DEBT	48,000	50,695	60,000
	1.431.021 SUBSIDIARY INTEREST	(49,400)	(49,700)	(66,600)
	1.431.030 OTHER INTEREST	0	7,306	0
Interest charges		2,621,800	2,731,427	2,725,300
Interest Charges		2,621,800	2,731,427	2,725,300
Net (Income) Loss Before Income Taxes		(7,038,200)	(9,078,991)	(7,830,600)
Income taxes	1.409.010 CURRENT FED INC TAX	0	(786,824)	0
	1.409.011 APB 28 TRUE UP	0	0	0
	1.409.020 CURRENT STATE INC TAX	0	30,985	0
	1.409.030 FIN 48 PROVISION	0	(106,709)	0
	1.409.070 ESTIMATED INTERIM INCOME TAXES	2,670,600	0	3,230,200
	1.410.000 DEFERRED INCOME TAXES	0	4,141,635	0
	1.410.010 AMORT OF REGULATORY LIABILITY	(64,800)	(64,800)	(64,800)
	1.420.000 INVESTMENT TAX CREDIT NET	(22,800)	(22,575)	(22,100)
Income taxes		2,583,000	3,191,713	3,143,300
Income Taxes		2,583,000	3,191,713	3,143,300
Income Taxes		2,583,000	3,191,713	3,143,300
Net (Income) Loss		(4,455,200)	(5,887,278)	(4,687,300)

Segment: Non-Regulated

	GI #/Description (GHCT)	Proposed Budget 2014	Year-Ended March 31, 2013	Adopted Budget Fiscal 2013
Non-Regulated operating revenues	1.490.000 CM SALES OF PRODUCTS EXTRACTED FROM GAS	(490,800)	(195,866)	(679,100)

Fiscal 2014 Income Statement Budget Summary
 Compared with the Year-Ended March 31, 2013 and Fiscal 2013 Budget

	GI #/Description (GHCT)	Proposed Budget Fiscal 2014	Year-Ended March 31, 2013	Adopted Budget Fiscal 2013
Non-Regulated operating revenues	1.490.010 SALE OF PRODUCTS EXTRACTED FROM GAS - OTHER	0	(1,674)	0
	1.490.020 CM SALES OF PRODUCTS EXTRACTED FROM NAT GAS I/C	0	0	0
	2.496.000 ON SYSTEM SALES	(6,274,000)	(6,526,015)	(6,337,000)
	2.496.100 FRANCHISE TAX & GTI TAX - NET	18,300	25,311	18,600
	3.489.000 REVENUE FROM AFFILIATED CO'S	0	(3,523,977)	0
	3.490.000 CM SALE OF PRODUCTS EXTRACTED FROM GAS	(1,364,300)	(1,369,908)	(1,404,100)
	3.496.000 SALES TO OTHERS	(18,589,900)	(22,938,452)	(28,781,000)
	5.489.000 REVENUE FROM AFFILIATED CO'S	(757,000)	(181,366)	(450,400)
	5.490.000 CM SALES OF PRODUCTS EXTRACTED FROM GAS	0	(182,322)	0
	5.496.000 REVENUE FROM OIL	(120,000)	(110,732)	(168,000)
	5.497.000 REVENUE FROM ROYALTIES	(36,000)	(25,159)	(48,000)
Non-Regulated operating revenues		(27,613,700)	(35,030,160)	(37,849,000)
Operating Revenues		(27,613,700)	(35,030,160)	(37,849,000)
Non-Regulated purchased gas	2.803.000 GAS PURCHASED	3,714,000	3,523,977	3,775,100
	3.489.010 AFFILIATED STORAGE REVENUE	0	562,486	0
	3.803.000 GAS PURCHASED	15,133,000	22,512,090	24,434,900
	3.803.100 GAS PURCHASED - I/C	757,000	181,366	450,400
	5.803.000 PURCHASED GAS	101,700	30,959	63,100
Non-Regulated purchased gas		19,705,700	26,810,878	28,723,500
Transportation fee	2.804.000 ON SYSTEM EXPENSE TRANSP FEE	1,861,100	1,930,243	1,868,800
	3.804.000 EXPENSE-TRANSPORTATION FEES	1,706,600	2,162,522	1,850,900
Transportation fee		3,567,700	4,092,765	3,719,700
Operations and maintenance	2.415.030 SALES TAX COMMISSION	(2,400)	(2,362)	(3,200)
	2.823.000 STORAGE GAS LOSSES	0	0	0
	2.904.000 UNCOLLECTIBLE ACCOUNTS	0	245,499	0
	2.921.060 MISCELLANEOUS OTHER ITEMS	0	1,818	0
	2.923.000 OUTSIDE SERVICES I/C	51,600	93,291	48,000
	2.923.010 OUTSIDE SERVICES - CANADA MOUNTAIN	0	0	0
	2.923.100 OUTSIDE SERVICES	0	70,960	250,000
	2.923.200 OUTSIDE SERVICES - INCENTIVE COMP	621,600	304,518	693,900
	2.923.300 OUTSIDE SERVICES - NATURAL GAS LIQUIDS	0	0	0
	3.823.000 STORAGE GAS LOSSES	0	17,495	0

Fiscal 2014 Income Statement Budget Summary
 Compared with the Year-Ended March 31, 2013 and Fiscal 2013 Budget

	GI #/Description (GHCT)	Proposed Budget Fiscal 2014	Year-Ended March 31, 2013	Adopted Budget Fiscal 2013
Operations and maintenance	3.904.000 UNCOLLECTIBLE ACCOUNTS	0	0	0
	3.923.000 OUTSIDE SERVICES - INTERCOMPANY	51,600	159,667	285,400
	3.923.010 OUTSIDE SERVICES - CANADA MOUNTAIN	182,000	159,183	0
	3.923.100 OUTSIDE SERVICES	0	5,476	0
	3.923.200 OUTSIDE SERVICES - INCENTIVE COMP	690,600	887,356	771,000
	3.923.300 OUTSIDE SERVICES - NATURAL GAS LIQUIDS	155,000	96,665	155,000
	3.930.130 MISC NON TAX DEDUCTIBLE	0	0	0
	5.752.010 GAS WELLS - PAYROLL	0	8,133	0
	5.752.020 GAS WELLS - OTHER	6,000	2,762	6,000
	5.763.010 MNT - GAS WELLS - PAYROLL	0	2,803	0
	5.763.020 MNT - GAS WELLS - OTHER	3,600	1,304	4,000
	5.805.000 ROYALTIES	0	0	0
	5.806.000 ACCRUED EXP WI TO OTHERS	0	0	0
	5.823.000 STORAGE GAS LOSSES	0	534	0
	5.923.000 OUTSIDE SERV. I/C	51,600	72,860	93,500
	5.923.010 OUTSIDE SERVICES - CANADA MOUNTAIN	47,400	35,211	0
	5.923.100 OUTSIDE SERVICES	3,000	2,951	3,600
	5.923.200 OUTSIDE SERVICES - INCENTIVE COMP	69,000	115,429	77,000
	5.923.300 OUTSIDE SERVICES - NATURAL GAS LIQUIDS	0	28,444	0
	5.924.000 INSURANCE	9,600	13,510	13,700
	5.930.130 MISC NON TAX DEDUCTIBLE	0	0	0
Operations and maintenance		1,940,200	2,323,507	2,397,900
Depreciation and depletion	5.403.100 DEPRECIATION EXPENSE FOR ASSET RETIREMENT COST	23,200	23,081	23,200
	5.404.000 DEPLETION EXPENSE	24,000	10,625	1,600
	5.411.100 ACCRETION EXPENSE	33,000	30,264	30,000
Depreciation and depletion		80,200	63,969	54,800
Taxes other than income taxes	2.408.000 TAXES - NON INCOME	0	39,549	0
	3.408.000 TAXES - NON INCOME	42,000	42,917	42,000
	3.408.100 OTHER TAXES	0	0	0
	5.408.000 PROPERTY TAXES	22,000	17,268	30,000
	5.408.100 OTHER TAXES	0	0	0
Taxes other than income taxes		64,000	99,734	72,000
Operating Expenses		28,357,800	33,390,852	34,967,900
Other (income) deductions, net	1.415.010 LABOR SERVICE REVENUE	(4,200)	(4,688)	(4,100)
	1.415.020 MERCHANDISING REVENUE	(13,200)	(13,145)	(9,600)
	1.415.030 SALES TAX COMMISSION	(8,700)	(8,859)	(10,500)

Fiscal 2014 Income Statement Budget Summary
 Compared with the Year-Ended March 31, 2013 and Fiscal 2013 Budget

	GI #/Description (GHCT)	Proposed Budget Fiscal 2014	Year-Ended March 31, 2013	Adopted Budget Fiscal 2013
Other (income) deductions, net	1.416.010 LABOR SERVICE EXPENSE	0	2,860	0
	1.416.020 MERCHANDISING EXPENSE	10,800	10,577	8,400
	1.419.000 INTEREST & DIVIDEND INCOME	0	(75,543)	0
	1.421.000 MISC NON OPERATING INCOME	(7,200)	(6,275)	(7,200)
	1.421.010 MISC NON OPERATING EXPENSE - PAYROLL	0	4,123	0
	1.426.020 LIFE INSURANCE CO. BENEFICIARY	0	(55,943)	0
	2.421.000 MISC NON OPERATING INCOME	0	0	0
	3.421.000 MISC NON OPERATING INCOME	0	0	0
	5.421.000 MISC NON OPERATING INCOME	0	0	0
Other (income) deductions, net		(22,500)	(146,892)	(23,000)
Other (Income) deductions, net		(22,500)	(146,892)	(23,000)
Interest charges	2.419.000 INTEREST AND DIVIDEND INCOME	(2,100)	2,000	4,100
	2.431.000 OTHER INTEREST	0	(831,000)	160,000
	3.419.000 INT. INCOME - SUBS	51,700	47,300	64,000
	3.419.100 INTEREST INCOME	0	0	0
	5.431.000 INTEREST EXPENSE - SUBS	(200)	400	(1,500)
	5.431.100 INTEREST EXPENSE	0	0	0
Interest charges		49,400	(781,300)	226,600
Interest Charges		49,400	(781,300)	226,600
Net (Income) Loss Before Income Taxes		(2,229,000)	(2,567,499)	(2,677,500)
Income taxes	1.409.080 NON REGULATED FEDERAL TAXES	9,600	112,957	8,700
	1.409.081 NON REGULATED FEDERAL TAXES - NAT GAS LIQUIDS	186,300	0	0
	1.409.090 NON REGULATED STATE TAXES	0	21,206	0
	1.409.091 NON REGULATED STATE TAXES - NAT GAS LIQUIDS	0	0	0
	2.409.010 CURRENT FED INC TAX	0	44,364	0
	2.409.011 APB 28 TRUE UP	0	0	0
	2.409.012 CURRENT FED INC TAX - EQUITY & INCENT COMP	(236,300)	0	0
	2.409.020 CURRENT STATE INC TAX	0	8,329	0
	2.409.022 CURRENT STATE INC TAX - EQUITY & INCENT COMP	0	0	0
	2.409.070 ESTIMATED INTERIM INCOME TAXES	240,400	0	(181,600)
	2.410.000 DEFERRED INCOME TAXES	0	373,299	0
	3.409.010 CURRENT FEDERAL INCOME TAX	0	395,085	0
	3.409.011 APB 28 TRUE UP	0	0	0

Fiscal 2014 Income Statement Budget Summary
 Compared with the Year-Ended March 31, 2013 and Fiscal 2013 Budget

	GI #/Description (GHCT)	Proposed Budget Fiscal 2014	Year-Ended March 31, 2013	Adopted Budget Fiscal 2013
Income taxes	3.409.012 CURRENT FED INC TAX - EQUITY & INCENT COMP	(261,900)	0	0
	3.409.020 CURRENT STATE INCOME TAX	0	74,171	0
	3.409.022 CURRENT STATE INC TAX - EQUITY & INCENT COMP	0	0	0
	3.409.070 ESTIMATED INTERIM INCOME TAXES	711,800	0	809,300
	3.409.081 FEDERAL TAXES - NAT GAS LIQUIDS	0	0	0
	3.409.091 STATE TAXES - NAT GAS LIQUIDS	0	0	0
	3.410.000 DEFERRED INCOME TAXES	0	(90,485)	0
	5.409.010 CURRENT FEDERAL INCOME TAX	0	51,825	0
	5.409.011 APB 28 TRUE UP	0	0	0
	5.409.012 CURRENT FED INC TAX - EQUITY & INCENT COMP	(26,500)	0	0
	5.409.020 CURRENT STATE INCOME TAX	0	9,729	0
	5.409.022 CURRENT STATE INC TAX - EQUITY & INCENT COMP	0	0	0
	5.409.070 ESTIMATED INTERIM INCOME TAXES	223,200	0	122,200
	5.410.000 DEFERRED INCOME TAXES	0	(22,440)	0
Income taxes		846,600	978,039	758,600
Income Taxes		846,600	978,039	758,600
Income Taxes		846,600	978,039	758,600
Net (Income) Loss		(1,382,400)	(1,589,460)	(1,918,900)
Consolidated - Net Income		(5,837,600)	(7,476,738)	(6,606,200)

**Delta Natural Gas Co., Inc.
Fiscal 2014 Budget**

**Budgeted MCF, Revenue and Gas Cost
as Compared to the Year-Ended March 31, 2013 Actual**

Account Number	Avg Billed Customers	MCF		Gross Revenue		Gas Costs		Gross Margin		Revenue per MCF	
		Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
Regulated Segment											
Regulated Gas Sales											
1,480,01	29,766	1,534,700	1,615,645	22,155,100	23,591,269	8,134,200	9,265,787	14,020,900	14,325,502	9.14	6.99
1,480,04	4,053	483,900	527,978	6,170,700	6,822,341	2,564,600	3,024,384	3,606,100	3,781,957	7.45	7.27
1,480,02 and 1,480,03	867	760,200	812,079	8,498,300	9,340,070	4,029,200	4,795,972	4,465,100	4,940,966	5.66	5.60
1,481,03 and 1,481,02	4	30,100	24,657	210,300	202,049	153,700	152,457	30,600	49,592	1.69	2.01
1,480,05	-	-	1,006	4,800	4,809	-	-	4,800	4,809	-	-
Pipeline Replacement Program	-	-	-	722,600	222,187	-	-	722,600	222,187	-	-
Conservation/Efficiency Program	-	-	-	38,300	34,810	-	-	38,300	34,810	-	-
Regulated Gas Sales	34,689	2,808,900	2,981,365	37,800,300	40,217,555	14,887,700	17,248,600	22,912,600	22,966,955		
On-System Transportation											
Delta	-	3,642,600	3,902,929	3,047,900	3,161,913	-	-	3,047,900	3,161,913	0.79	0.81
Resources	-	978,600	1,040,355	1,832,000	1,920,915	-	-	1,832,000	1,920,915	1.87	1.85
PRP	-	-	-	56,600	18,269	-	-	56,600	18,269	-	-
On-System Transportation		4,621,200	4,943,324	4,936,500	5,101,097			4,936,500	5,101,097		
Off System Transportation											
Delta	-	6,399,565	5,415,101	1,694,508	1,594,866	-	-	1,694,508	1,594,866	0.30	0.29
Delgasco	-	4,559,282	6,356,108	1,706,680	2,162,522	-	-	1,706,680	2,162,522	0.34	0.34
Off System Transportation		11,326,846	11,771,209	3,601,187	3,757,408			3,601,187	3,757,408		
Miscellaneous Regulated Revenue											
-	-	-	-	320,400	323,815	-	-	320,400	323,815	-	-
Total Regulated Segment		19,856,946	19,696,898	46,658,387	49,399,876	14,887,700	17,248,600	31,776,687	32,181,276		
Non-Regulated Segment											
Delgasco	-	4,958,282	6,485,920	18,589,900	22,938,452	16,941,344	21,744,080	1,648,556	1,194,372	0.33	0.18
Delta Resources	-	998,400	1,061,208	6,255,828	6,500,704	5,575,148	5,454,220	680,680	1,046,484	0.68	0.99
Natural Gas Liquids	-	613,300	236,222	480,800	197,540	-	-	480,800	197,540	0.80	0.84
Delgasco	-	1,705,900	1,638,160	1,364,300	1,369,908	-	-	1,364,300	1,369,908	0.80	0.84
Enpro	-	-	218,024	-	182,322	-	-	-	182,322	-	-
Natural Gas Liquids		2,319,200	2,082,405	1,855,100	1,749,770			1,855,100	1,749,770		
Enpro Royalties and Oil	-	-	-	156,000	137,517	-	-	156,000	137,517	-	-
Total Non-Regulated Segment		10,695,882	7,647,128	26,856,828	31,326,443	22,516,492	27,198,300	4,340,336	4,128,143		

(total excludes liquids volumes)

Consolidated	29,552,828	27,243,926	73,516,216	80,726,318	37,404,192	44,446,900	36,111,823	36,279,418
---------------------	-------------------	-------------------	-------------------	-------------------	-------------------	-------------------	-------------------	-------------------

**Fiscal 2014 Capital Budget with 2015-2018 Projections
and Year-Ended December, 2012 Actual
By Agent and Capital Budget Account**

Agent	Account	Description	Year-Ended 3/31/13 Actual	2013 Adopted	2014 Proposed	2015 Projected	2016 Projected	2017 Projected	2018 Projected
BSR	1325	GATHERING LAND & RIGHTS	-	-	-	14,800	-	-	-
	1327	GATHERING COMP STAT STRUCTURES	-	-	-	15,200	-	-	-
	1331	WELL EQUIPMENT	(42,341)	-	-	-	-	-	-
	1332	GATHERING LINES	13,725	-	-	99,000	-	-	-
	1333	GATH COMP STAT EQUIPMENT	-	-	-	49,800	-	-	-
	1334	GATH MEAS & REG STAT EQUIPMENT	-	-	-	41,000	-	-	-
	1351	STOR STRUCTURES & IMPROVEMENTS	638	6,300	3,800	-	-	-	-
	1352	STORAGE WELLS	869,034	-	183,000	600,000	-	600,000	-
	135202	STORAGE RESERVOIRS	-	-	225,000	-	-	-	-
	1353	STORAGE LINES	294,723	-	-	137,500	-	137,500	-
	1354	STORAGE COMPRESSOR STAT EQUIP	63,885	-	-	-	-	-	-
	1355	STORAGE MEASURING & REG EQUIP	167,859	17,500	-	24,500	-	24,500	-
	1356	PURIFICATION EQUIPMENT	(601)	-	-	172,000	-	172,000	-
	1366	TRANSM STRUCTURES & IMPROVMNTS	-	-	-	34,000	40,000	-	-
	1367	TRANSMISSION MAINS	157,115	52,500	90,000	590,000	-	3,800,000	-
	1368	TRANSM COMPRESSOR STAT EQUIPMT	1,156,964	-	-	1,400,000	2,380,000	4,700,000	-
	1369	TRANSM MEASURING & REG EQUIPMT	96,488	529,600	156,000	199,000	167,000	120,000	120,000
	1395	LABORATORY EQUIPMENT	-	-	-	5,000	5,000	5,000	5,000
	533101	GAS WELL EQUIPMENT	195,813	6,000	6,000	6,000	6,000	6,000	6,000
BSR			2,973,283	611,900	683,800	3,387,800	2,598,000	9,565,000	131,000
GRJ	139909	CONTINGENCY	-	350,000	370,000	433,000	376,000	714,000	249,000
GRJ			-	350,000	370,000	433,000	376,000	714,000	249,000
JBB	139902	COMPUTER SOFTWARE	100,287	332,900	397,900	790,000	525,000	360,000	420,000
	139903	COMPUTER HARDWARE	42,258	179,100	169,300	170,000	175,000	233,000	317,000
JBB			142,545	512,000	567,200	960,000	700,000	593,000	737,000
JLC	136501	TRANSM LAND & LAND RIGHTS	67,604	157,500	37,500	-	-	-	-
	136502	TRANSM RIGHTS OF WAY	-	27,000	27,000	20,000	20,000	20,000	20,000
	1371	TRANSMISSION OTHER EQUIPMENT	10,219	12,000	12,000	12,000	12,000	12,000	12,000
	1374	DISTRIBUTION LAND & ROW	2,149	6,000	6,000	6,000	6,000	6,000	6,000
	1375	DIST STRUCTURES & IMPROVEMENTS	2,500	5,000	5,000	5,000	5,000	5,000	5,000
	1376	DISTRIBUTION MAINS	2,619,513	2,776,000	2,230,000	2,000,000	2,000,000	2,000,000	2,000,000
	1378	DIST GENERAL REG STATIONS	123,586	72,000	36,000	36,000	36,000	36,000	36,000
	1379	DIST CITY GATE REG STATIONS	-	-	25,000	-	-	-	-
	1380	DISTRIBUTION SERVICES	1,134,505	978,000	1,124,000	1,000,000	900,000	800,000	800,000
	1381	DISTRIBUTION METERS	104,861	105,000	107,000	100,000	100,000	100,000	100,000
	1382	DIST METER & REG INSTALLATION	81,246	128,400	128,400	100,000	100,000	100,000	100,000
	1383	DISTRIBUTION REGULATORS	132,862	104,600	109,600	100,000	100,000	100,000	100,000
	1385	DIST INDUSTRIAL METER SETS	43,903	36,000	36,000	36,000	36,000	36,000	36,000
	1390	GEN STRUCTURES & IMPROVEMENTS	32,880	34,000	55,000	40,000	40,000	40,000	40,000
	1391	OFFICE FURNITURE & EQUIPMENT	4,326	14,300	14,300	12,000	12,000	12,000	12,000
	1392	TRANSPORTATION EQUIPMENT	267,136	548,800	618,800	500,000	500,000	500,000	500,000
	1394	TOOLS, SHOP & GARAGE EQUIPMENT	21,241	54,000	50,000	60,000	60,000	60,000	60,000
	139401	COMPRESSED NAT GAS STAT & EQUIP	-	800,000	1,200,000	50,000	50,000	50,000	50,000
	1396	POWER OPERATED EQUIPMENT	65,406	100,000	168,000	200,000	200,000	200,000	200,000
	1397	COMMUNICATION EQUIPMENT	10,000	6,000	153,000	6,000	6,000	6,000	6,000
	1398	MISCELLANEOUS EQUIPMENT	-	6,000	6,000	5,000	5,000	5,000	5,000
	139931	COMPUTERIZED OFFICE EQUIPMENT	-	24,000	15,000	24,000	24,000	24,000	24,000
JLC			4,723,938	5,994,600	6,163,600	4,312,000	4,212,000	4,112,000	4,112,000
Overall			7,839,766	7,468,500	7,764,600	9,082,800	7,886,000	14,984,000	5,229,000

**Minutes of the Quarterly Meeting of the Board of Directors
of Delta Natural Gas Company, Inc.
Held in Winchester, Kentucky on May 9, 2014**

The quarterly meeting of the Board of Directors of Delta Natural Gas Company, Inc. was held at the principal office of the Company at 3617 Lexington Road, Winchester, Kentucky, on Thursday, May 9, 2014 beginning at 9:00 a.m. E.S.T., pursuant to notice attached hereto as Exhibit I.

The following directors were present: Sandra C. Gray, Edward J. Holmes, Glenn R. Jennings, Michael J. Kistner, Lewis N. Melton, Arthur E. Walker, Jr. and Michael R. Whitley. The following officers were present: John B. Brown, Johnny L. Caudill, Brian S. Ramsey and Matthew D. Wesolosky.

Mr. Jennings, the Chairman, called the meeting to order, announced a quorum and the meeting proceeded.

The first order of business was the approval of the minutes of the quarterly meeting of Directors held on February 18, 2014. Copies of said minutes had been posted on Boardbooks prior to the meeting. Upon motion duly made, seconded and carried unanimously, it was

RESOLVED, that the minutes of the quarterly Board of Directors' meeting held February 18, 2014, as circulated, be approved and that reading of said minutes be waived.

Mr. Kistner, Chairman of the Audit Committee, discussed with the Board a meeting held by that Committee on May 2, 2014.

Mr. Brown reviewed the Company's results of operations and financial position compared to history and budget. The financial presentation, Quarterly Summary Report (Exhibit II), and the draft of the Company's Quarterly Report on Form 10-Q for the period ended March 31, 2014 were posted on Boardbooks prior to the meeting. Mr. Brown's

financial presentation also included a review and discussion of the Operating and Capital Budgets for fiscal year 2015, a copy of which had been posted on Boardbooks prior to the meeting (Exhibit III). After discussion, on motion duly made, seconded and carried unanimously, it was

RESOLVED, that the Operating and Capital Budgets for fiscal year 2015 be approved as submitted.

The declaration of a dividend on common stock was discussed. Upon motion duly made, seconded and carried unanimously, it was

RESOLVED, that a dividend on common stock of \$.19 per share, for the period ended March 31, 2014, be paid to common shareholders of record as of the close of business on June 1, 2014, said dividend to be paid June 15, 2014.

Mr. Melton, Chairman of the Corporate Governance and Compensation Committee, discussed meetings held by that committee on May 2, 2014 and May 9, 2014.

Next, Mr. Brown reviewed his memo dated May 2, 2014 to Delta's officers concerning Delta's updated performance indicators. This memo had been posted to Boardbooks prior to the meeting and a copy is attached as Exhibit IV.

Mr. Brown discussed the 2014 Directors & Officers Questionnaire and announced that it would be emailed to the Board members prior to June 30.

In consideration of the Company's strong earnings and significant retained earnings and cash balances, the Board discussed the possibility of declaring a special dividend in the future. The discussion included various points of view regarding if a special dividend is warranted, and if so, the appropriate amount and most advantageous timing. The Board will discuss this further at its August meeting.

At its February meeting, the Board reviewed some possible scenarios for acquiring RGC Resources. Mr. Jennings reported that no agreements have been reached but he will

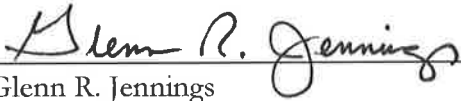
continue discussions with RGC Resources to see if a combination suitable to both companies can be developed.

The next Board meeting was announced for Friday, August 15, 2014 at Delta's Winchester office. The meeting will convene after the completion of meetings of the Audit Committee and the Corporate Governance Committee to be held earlier that day.


Mr. Jennings reviewed a schedule of planned meetings of the Board for 2014 and 2015.

The Board adjourned into Executive Session with only the Independent Directors in attendance. Mr. Whitley, Lead Director, chaired that session. There were no recommendations or concerns from that session that required action.

There being no further business to come before the meeting, the meeting was adjourned.


Glenn R. Jennings
Chairman of the Board, President and Chief Executive Officer

Attest:


John B. Brown
Chief Financial Officer, Treasurer and Secretary



COMPANY CORRESPONDENCE

To: Board of Directors
 From: John Brown
 Subject: Fiscal 2015 Budgets
 Date: May 2, 2014

Attached are Delta's proposed operating and capital budgets for the upcoming fiscal year ending June 30, 2015.

The operating budget account comparison includes the budget for 2015 with the twelve months ended March 31, 2014 actual results and the 2014 budget. The operating budget for fiscal 2015 reflects net income of \$6,503,500, or \$.93 per share. Comparative net income and earnings per share (in dollars) are as follows for the twelve month periods:

(\$)	6/30/15 <u>Budget</u>	3/31/14 <u>Actual</u>	6/30/14 <u>Budget</u>
Before incentive compensation			
Net income	7,333,400	9,390,025	6,694,000
Earnings per common share (1)	1.05	1.35	.97
Incentive compensation and cash bonus (net of tax)	829,900	1,134,637	857,000
After incentive compensation			
Net income	6,503,500	8,255,388	5,837,000
Earnings per common share (1)	.93	1.19	.85

Natural gas sales and transportation volumes are budgeted utilizing history. Adjustments are made to normalize for weather and for other known changes in customers' requirements. Comparative throughput volumes are as follows (in million cubic feet) for the twelve month periods:

	6/30/15 <u>Budget</u>	3/31/14 <u>Actual</u>	6/30/14 <u>Budget</u>
Regulated segment			
Natural gas sales	2,953	3,396	2,809
Off system transportation (2)	11,271	11,810	11,327
On system transportation (2)	<u>5,119</u>	<u>4,970</u>	<u>4,821</u>
	<u>19,343</u>	<u>20,176</u>	<u>18,957</u>
Non-regulated segment			
Natural gas sales	6,915	7,350	5,957
Natural gas liquids	2,223	2,087	2,319
Calendar degree days (% of 30 year average)	100%	109%	100%

(1) Based on 6,991,000, 6,935,083 and 6,906,000 weighted average shares outstanding for the 2015 Budget, 3/31/14 Actual and 6/30/14 Budget, respectively.

(2) Includes volumes transported for the non-regulated segment.

Revenues are budgeted based upon estimated volumes at current rates and related gas expenses. Revenues from the sales of liquids are budgeted on experience and an estimate of the future market value of the liquids. Enpro production estimates, and related depletion and royalties, are based upon planned levels of production considering historical production.

Payroll is based on existing employees at current salaries plus raises to be given effective July 1. The payroll budget also includes an estimate for overtime. An estimate has been included in expense for discretionary employee bonuses. The incentive compensation and cash bonus expenses budgeted are an estimate of the amount that the company would recognize during 2015 assuming the continuation of offering awards under the incentive compensation plan and cash bonuses at current levels.

Some other major budget components in the operating budget include employee benefits, which are based on the benefit plans in effect and the budgeted payroll. Maintenance is estimated based upon expected levels of maintenance and historical cost levels. Insurance is based upon coverage in effect and applicable premiums. Bad debt expense is estimated based on expected revenues and historical write-off results. Depreciation is based on plant in service and expected to be in service at the current effective depreciation rates for the various classes of property. Taxes other than income taxes, which are primarily property and payroll taxes, are based on the property and payroll budgeted and the related tax rates. Income taxes are based on the effective income tax rate and pre-tax budgeted net income. Long-term interest costs are based on existing long-term debt at embedded rates. Short-term interest is estimated using projected cash flows and resultant expected monthly short-term borrowing levels at a projected interest rate of 2%.

The capital budget comparison includes the proposed budget for fiscal 2015, the 2014 budget, and it reflects twelve months ended actual results through March 31, 2014. It also includes projections for fiscal 2016 – 2019.

The capital budget for 2015 is projected at \$10,777,700. Distribution mains of \$2,450,000 includes 46,250 feet of extensions and 67,500 feet of replacements performed by Delta's six existing in-house construction crews. Distribution service lines, meters and regulators are estimated at \$1,567,400. The budget includes \$1,461,100 to continue to upgrade the Canada Mountain storage facility. The budget allows for \$1,300,000 of expenditures related to compressed natural gas stations. The transmission mains budget of \$1,064,300 is primarily to build a line from the Canada Mountain storage facility to Middlesboro. Planned vehicle and equipment purchases are estimated at \$1,030,500. Estimated purchases of computer equipment and software are included for \$717,200, primarily to continue replacing financial accounting systems. Also, a capital expenditure contingency of \$513,000, or approximately 5% of the capital budget, has been included.

The budgets will be reviewed with the Board for consideration and approval at your next meeting on May 9.

cc: Officers

Fiscal 2015 Income Statement Budget Summary
 Compared with the Year-Ended March 31, 2014 and Fiscal 2014 Budget

	Proposed 2015 Budget	Year-Ended March 31, 2014	Adopted 2014 Budget
Regulated operating revenues	(51,500,100)	(61,064,576)	(46,658,300)
Non-Regulated operating revenues	(34,151,600)	(44,463,662)	(27,613,700)
Operating Revenues	(85,651,700)	(105,528,238)	(74,272,000)
Regulated purchased gas	18,429,100	27,056,425	14,887,700
Non-Regulated purchased gas	25,926,800	34,668,349	19,705,700
Transportation fee	3,857,900	4,140,449	3,567,700
Operations and maintenance	15,574,900	15,470,310	15,639,900
Depreciation and depletion	6,496,800	6,200,649	6,250,300
Taxes other than income taxes	2,435,200	2,307,050	2,304,800
Operating Expenses	72,720,700	89,843,233	62,356,100
Other (income) deductions, net	(19,400)	(191,395)	(22,500)
Other (income) deductions, net	(19,400)	(191,395)	(22,500)
Interest charges	2,610,600	2,688,771	2,671,200
Interest Charges	2,610,600	2,688,771	2,671,200
Net (Income) Loss Before Income Taxes	(10,339,800)	(13,187,629)	(9,267,200)
Income taxes	3,836,300	4,932,240	3,429,600
Income Taxes	3,836,300	4,932,240	3,429,600
Income Taxes	3,836,300	4,932,240	3,429,600
Net (Income) Loss	(6,503,500)	(8,255,389)	(5,837,600)
Consolidated - Net Income	(6,503,500)	(8,255,389)	(5,837,600)

Fiscal 2015 Income Statement Budget Summary
Compared with the Year-Ended March 31, 2014 and Fiscal 2014 Budget

Segment: Regulated

	Proposed 2015 Budget	Year-Ended Mar 31, 2014	Adopted 2014 Budget
Regulated operating revenues	(51,500,100)	(61,064,576)	(46,658,300)
Operating Revenues	(51,500,100)	(61,064,576)	(46,658,300)
Regulated purchased gas	18,429,100	27,056,425	14,887,700
Operations and maintenance	13,600,900	13,031,891	13,699,700
Depreciation and depletion	6,411,300	6,121,736	6,170,100
Taxes other than income taxes	2,394,000	2,288,772	2,240,800
Operating Expenses	40,835,300	48,498,824	36,998,300
Interest charges	2,547,100	2,633,071	2,621,800
Interest Charges	2,547,100	2,633,071	2,621,800
Net (Income) Loss Before Income Taxes	(8,117,700)	(9,932,681)	(7,038,200)
Income taxes	2,996,200	3,696,662	2,583,000
Income Taxes	2,996,200	3,696,662	2,583,000
Net (Income) Loss	(5,121,500)	(6,236,020)	(4,455,200)

Segment: Non-Regulated

	Proposed 2015 Budget	Year-Ended Mar 31, 2014	Adopted 2014 Budget
Non-Regulated operating revenues	(34,151,600)	(44,463,662)	(27,613,700)
Operating Revenues	(34,151,600)	(44,463,662)	(27,613,700)
Non-Regulated purchased gas	25,926,800	34,668,349	19,705,700
Transportation fee	3,857,900	4,140,449	3,567,700
Operations and maintenance	1,974,000	2,438,420	1,940,200
Depreciation and depletion	85,500	78,913	80,200
Taxes other than income taxes	41,200	18,278	64,000
Operating Expenses	31,885,400	41,344,409	25,357,800
Other (income) deductions, net	(19,400)	(191,395)	(22,500)
Other (income) deductions, net	(19,400)	(191,395)	(22,500)
Interest charges	63,500	55,700	49,400
Interest Charges	63,500	55,700	49,400
Net (Income) Loss Before Income Taxes	(2,222,100)	(3,254,948)	(2,229,000)
Income taxes	840,100	1,235,578	846,600
Income Taxes	840,100	1,235,578	846,600
Net (Income) Loss	(1,382,000)	(2,019,370)	(1,382,400)
Consolidated - Net Income	(6,503,500)	(8,255,389)	(5,837,600)

Fiscal 2015 Income Statement Budget Summary
 Compared with the Year-Ended March 31, 2014 and Fiscal 2014 Budget

	GI #/Description (GHCT)	Proposed 2015 Budget	Year-Ended March 31, 2014	Adopted 2014 Budget
Regulated operating revenues	1,480.010 GS RATE SALES RESIDENTIAL	(24,203,300)	(28,864,083)	(22,155,100)
	1,480.011 UNBILLED REVENUE - RESIDENTIAL	0	(1,256,005)	0
	1,480.012 PRP REVENUE - RESIDENTIAL	(590,700)	(374,283)	(421,600)
	1,480.020 GS RATE SALES OTHER COMMERCIAL	(9,528,500)	(10,449,766)	(8,498,300)
	1,480.021 UNBILLED REVENUE - OTHER COMMERCIAL	0	(534,548)	0
	1,480.022 PRP REVENUE - COMMERCIAL	(260,100)	(156,832)	(185,300)
	1,480.030 GS RATE SALES INDUSTRIAL	0	(1,056,002)	0
	1,480.031 UNBILLED REVENUE - INDUSTRIAL	0	(55,426)	0
	1,480.032 PRP REVENUE - INDUSTRIAL	0	(7,108)	0
	1,480.040 GS RATE SALES SMALL COMMERCIAL	(7,080,900)	(8,696,525)	(6,170,700)
	1,480.041 UNBILLED REVENUE - SMALL COMMERCIAL	0	(436,829)	0
	1,480.042 PRP REVENUE - SMALL COMMERCIAL	(156,800)	(99,041)	(111,500)
	1,480.050 UNMETERED GAS LIGHT REVENUE	(4,700)	(4,898)	(4,800)
	1,480.060 WNA RESIDENTIAL	0	700,234	0
	1,480.061 UNBILLED REVENUE - WNA RESIDENTIAL	0	(63,563)	0
	1,480.070 WNA SMALL NON-RESIDENTIAL	0	234,843	0
	1,480.071 UNBILLED REVENUE - WNA NON- RESIDENTIAL	0	(17,450)	0
	1,480.080 RESIDENTIAL CEP LOST SALES	(60,800)	(54,881)	(38,300)
	1,480.081 RESIDENTIAL CEP INCENTIVE	0	0	0
	1,481.020 INTERRUPTIBLE RATE COMMERCIAL	0	(27,718)	0
	1,481.021 UNBILLED REVENUE INTERRUPTIBLE RATE COMMERCIAL	0	(2,649)	0
	1,481.022 PRP REVENUE - INT COMMERCIAL	0	(698)	0
	1,481.030 INTERRUPTIBLE RATE INDUSTRIAL	(197,600)	(225,511)	(210,500)
	1,481.031 UNBILLED REVENUE INTERRUPTIBLE RATE INDUSTRIAL	0	(6,731)	0
	1,481.032 PRP REVENUE - INT INDUSTRIAL	(5,600)	(3,172)	(4,200)
	1,488.010 COLLECTION REVENUE	(216,800)	(220,120)	(180,300)
	1,488.020 RECONNECT REVENUE	(138,000)	(135,720)	(131,200)
	1,488.030 METER TEST REVENUE	0	(8)	0
	1,488.040 BAD CHECK REVENUE	(10,300)	(10,980)	(8,900)
	1,488.100 OTHER OPERATING REVENUE	0	0	0
	1,489.020 OFF SYSTEM TRANSP REVENUE	(1,609,200)	(1,731,716)	(1,894,500)
	1,489.021 OFF SYSTEM TRANSP REVENUE - DELGASCO	(1,997,900)	(2,023,774)	(1,706,600)
	1,489.040 ON SYSTEM TRANSP REVENUE	(3,532,000)	(3,338,716)	(3,047,900)
1,489.041 ON SYSTEM TRANSP DR	(1,829,900)	(2,091,370)	(1,832,000)	

Fiscal 2015 Income Statement Budget Summary
 Compared with the Year-Ended March 31, 2014 and Fiscal 2014 Budget

	GI #/Description (GHCT)	Proposed 2015 Budget	Year-Ended March 31, 2014	Adopted 2014 Budget
Regulated operating revenues	1.489.042 PRP REVENUE - ON SYSTEM TRANSP	(46,900)	(28,223)	(27,500)
	1.489.043 PRP REVENUE - DR ON SYSTEM TRANSP	(30,100)	(25,305)	(29,100)
Regulated operating revenues		(51,500,100)	(61,064,576)	(46,658,300)
Non-Regulated operating revenues	1.490.000 CM SALES OF PRODUCTS EXTRACTED FROM GAS	(486,300)	(392,058)	(490,800)
	1.490.010 SALE OF PRODUCTS EXTRACTED FROM GAS - OTHER	0	(720)	0
	1.490.020 CM SALES OF PRODUCTS EXTRACTED FROM NAT GAS I/C	0	0	0
	2.496.000 ON SYSTEM SALES	(7,015,300)	(8,127,939)	(6,274,000)
	2.496.100 FRANCHISE TAX & GTI TAX - NET	18,300	25,748	18,300
	3.489.000 REVENUE FROM AFFILIATED CO'S	0	(4,945,037)	0
	3.490.000 CM SALE OF PRODUCTS EXTRACTED FROM GAS	(1,403,000)	(1,277,460)	(1,364,300)
	3.496.000 SALES TO OTHERS	(24,739,000)	(28,304,023)	(18,589,900)
	5.489.000 REVENUE FROM AFFILIATED CO'S	(364,300)	(1,182,815)	(757,000)
	5.490.000 CM SALES OF PRODUCTS EXTRACTED FROM GAS	0	(91,977)	0
	5.496.000 REVENUE FROM OIL	(120,000)	(102,689)	(120,000)
	5.497.000 REVENUE FROM ROYALTIES	(42,000)	(64,691)	(36,000)
Non-Regulated operating revenues		(34,151,600)	(44,463,662)	(27,613,700)
Operating Revenues		(85,651,700)	(105,528,238)	(74,272,000)
Regulated purchased gas	1.803.000 PURCHASED GAS - OUTSIDE	18,429,100	25,176,073	14,887,700
	1.803.100 PURCHASED GAS - I/C	0	0	0
	1.803.110 UNBILLED PURCHASE GAS	0	1,880,352	0
Regulated purchased gas		18,429,100	27,056,425	14,887,700
Non-Regulated purchased gas	2.803.000 GAS PURCHASED	4,465,200	4,945,037	3,714,000
	3.489.010 AFFILIATED STORAGE REVENUE	0	327,348	0
	3.803.000 GAS PURCHASED	21,052,900	28,087,920	15,133,000
	3.803.100 GAS PURCHASED - I/C	364,300	1,182,815	757,000
	5.803.000 PURCHASED GAS	44,400	125,228	101,700
Non-Regulated purchased gas		25,926,800	34,668,349	19,705,700
Transportation fee	2.804.000 ON SYSTEM EXPENSE TRANSP FEE	1,860,000	2,116,675	1,861,100
	3.804.000 EXPENSE-TRANSPORTATION FEES	1,997,900	2,023,774	1,706,600
Transportation fee		3,857,900	4,140,449	3,567,700
Operations and maintenance	1.753.010 WELLS & GATHERING PAYROLL	0	18,132	0
	1.753.020 WELLS & GATHERING MISC	2,400	1,108	2,400
	1.754.010 COMPRESSOR STATION PAYROLL	0	79,070	0
	1.754.020 COMPRESSOR STATION MISC.	90,000	60,853	120,000
	1.764.010 MNT WELLS & GATHERING PAYROLL	0	1,017	0
	1.765.010 MNT COMPRESSOR STATION	0	23,998	0

Fiscal 2015 Income Statement Budget Summary
 Compared with the Year-Ended March 31, 2014 and Fiscal 2014 Budget

GI #/Description (GHCT)	Proposed 2015 Budget	Year-Ended March 31, 2014	Adopted 2014 Budget
Operations and maintenance			
PAYROLL			
1.765.020 MNT COMPRESSOR STATION OTHER	42,000	37,103	48,000
1.816.010 CM WELLS EXPENSES - PAYROLL	0	79,855	0
1.816.020 CM WELLS EXPENSES - MISC	12,000	7,067	12,000
1.818.010 CM COMPRESSOR STATION EXPENSES - PAYROLL	0	44,143	0
1.818.020 CM COMPRESSOR STATION EXPENSES - MISC	60,000	42,787	105,900
1.821.020 CM PURIFICATION OF NATURAL GAS - MISC	125,000	103,374	150,000
1.823.000 STORAGE GAS LOSSES	0	0	0
1.824.020 CM OTHER UNDERGROUND STORAGE EXPENSES - MISC	12,000	3,998	36,000
1.825.000 CM STORAGE WELL ROYALTIES/RENTS	57,400	57,110	57,000
1.831.020 CM MAINTENANCE STRUCTURES & IMPROVEMENTS - MISC	9,000	4,673	9,000
1.832.010 CM MAINT OF RESERVOIRS AND WELLS - PAYROLL	0	427	0
1.832.020 CM MAINTENANCE OF RESERVOIRS AND WELLS - MISC	43,000	188	43,000
1.833.020 CM MAINTENANCE OF LINES - MISC	1,200	0	1,200
1.834.010 CM MAINT OF COMPRESSOR STAT EQUIP - PAYROLL	0	10,508	0
1.834.020 CM MAINTENANCE OF COMPRESSOR STAT EQUIP - MISC	64,000	24,739	30,000
1.835.010 CM MAINT OF MEAS & REG STAT EQUIP - PAYROLL	0	1,805	0
1.835.020 CM MAINTENANCE OF MEAS & REG STAT EQUIP - MISC	6,000	189	6,000
1.837.020 CM MAINTENANCE OF OTHER EQUIPMENT - MISC	800	5,408	1,800
1.838.010 CM MAINT OF DEW POINT CONTROL UNIT - PAYROLL	0	32,919	0
1.838.020 CM MAINT OF DEW POINT CONTROL UNIT - MISC	84,000	55,911	96,000
1.856.000 RIGHT OF WAY CLEARING	65,000	61,100	65,000
1.871.000 TELEMETRY COSTS	24,000	17,951	30,000
1.880.010 OPERATIONS OFFICE TELEPHONE	115,600	106,292	115,600
1.880.020 OPERATIONS OFFICE UTILITIES	99,600	100,371	90,000
1.880.021 UTILITIES DEW POINT CONTROL UNIT	84,000	67,584	84,000
1.880.030 OPERATIONS OFFICE MISC.	104,500	76,260	104,500
1.880.031 CM OPERATIONS MISC.	600	1,071	600
1.880.040 FEES TRAINING SCHOOLS	42,000	38,205	38,400
1.880.050 UNIFORMS	32,400	26,039	32,400
1.880.060 WELDING SUPPLIES	18,000	19,754	18,000

Fiscal 2015 Income Statement Budget Summary
 Compared with the Year-Ended March 31, 2014 and Fiscal 2014 Budget

	GI #/Description (GHCT)	Proposed 2015 Budget	Year-Ended March 31, 2014	Adopted 2014 Budget
Operations and maintenance	1.881.010 RENT OPERATING OFFICES	0	0	0
	1.881.020 RENT LAND & LAND RIGHTS	14,800	12,773	14,800
	1.886.000 MNT STRUCTURES TRANS & DIST.	0	122	0
	1.887.010 MNT TRANS & DIST MAINS PAYROLL	0	38,091	0
	1.887.020 MNT TRANS & DIST MAINS OTHER	84,000	56,521	84,000
	1.889.000 MNT REG STATION TRANS & DIST.	7,000	3,487	7,000
	1.893.010 MNT OF METERS & REG PAYROLL	0	9,024	0
	1.893.020 MNT OF METERS & REG OTHER	45,000	53,556	43,200
	1.894.010 MNT OF OTHER EQUIPMENT PAYROLL	0	5,054	0
	1.894.020 MNT OF OTHER EQUIPMENT OTHER	132,000	119,012	132,000
	1.898.010 MNT - TRANSP EQUIP EXPENSE- PAYROLL	0	37,460	0
	1.898.020 MNT - POWER OPR EQUIP EXPENSE-PAYROLL	0	7,173	0
	1.900.010 TRANS & DIST. PAYROLL	3,609,600	2,799,080	3,651,600
	1.900.020 OPR TRANSPORTATION EXPENSES	1,040,300	984,213	1,040,300
	1.900.030 SMALL TOOLS & WORK EQUIPMENT	112,000	102,757	116,000
	1.903.010 CASHING PAYROLL	420,000	398,354	411,600
	1.903.020 CUSTOMER COLLECTIONS & RECORDS	360,000	350,866	338,600
	1.904.000 UNCOLLECTIBLE ACCOUNTS	164,500	149,861	132,000
	1.908.010 CUSTOMER ASSISTANCE	30,000	44,383	30,000
	1.913.000 ADVERTISING	4,800	650	8,400
	1.920.010 ADMINISTRATIVE PAYROLL	3,001,200	2,876,474	2,955,000
	1.920.020 ADM TRANSPORTATION EXPENSES	95,000	93,822	90,000
	1.921.010 ADM TELEPHONE	204,000	190,781	198,000
	1.921.030 BOOKS & SUBSCRIPTIONS	30,000	24,675	28,800
	1.921.040 COMPANY FORMS	6,000	7,252	6,000
	1.921.050 SMALL SUPPLY ITEMS	40,800	34,068	40,800
	1.921.060 MISCELLANEOUS OTHER ITEMS	144,000	125,452	192,000
	1.921.070 EMPLOYEE MEMBERSHIPS	4,900	3,976	4,500
	1.921.080 SAFETY LITERATURE & EDUCATION	14,400	11,035	19,000
	1.921.090 ENGR & DRAFTING SUPPLIES	6,000	4,808	6,000
	1.921.100 ADM UTILITIES	55,200	59,201	55,200
	1.921.110 INVENTORY - DIFFERENCE	0	946	0
	1.921.210 TRAVEL ETC CO BUS PRES & CEO	11,000	9,322	12,000
	1.921.220 TRAVEL ETC CO BUS OFFICERS	20,000	24,662	18,000
	1.921.230 TRAVEL ETC CO BUS OPER & CONST	8,400	7,774	7,200

Fiscal 2015 Income Statement Budget Summary
 Compared with the Year-Ended March 31, 2014 and Fiscal 2014 Budget

	GI #/Description (GHCT)	Proposed 2015 Budget	Year-Ended March 31, 2014	Adopted 2014 Budget
Operations and maintenance	1.921.240 TRAVEL ETC CO BUS ADM&CUST SER	7,200	2,985	7,200
	1.921.250 TRAVEL ETC CO BUS EXTERNAL AFFAIRS	0	679	5,000
	1.921.260 TRAVEL ETC CO BUS FINANCE	24,000	16,012	19,700
	1.921.290 CO. BUS. MEALS & ENTERTAINMENT	39,600	37,478	35,000
	1.921.300 COMPUTER EQUIPMENT OPERATIONS	10,800	5,317	10,800
	1.922.000 EXP. TRANSFERRED - CAPITAL	(3,133,400)	(2,881,605)	(3,087,800)
	1.922.010 EXPENSES TRANSFERRED (CANADA MOUNTAIN)	(279,800)	(234,845)	(229,400)
	1.922.100 EXP. TRANSFERRED I/C	(172,800)	(168,517)	(154,800)
	1.922.200 EXP. TRANSFERRED - INCENTIVE COMP	(1,339,100)	(1,828,880)	(1,381,200)
	1.922.300 EXP. TRANSFERRED - NATURAL GAS LIQUIDS	(153,500)	(111,577)	(155,000)
	1.923.010 OUTSIDE SERVICES LEGAL	90,000	185,779	100,000
	1.923.020 OUTSIDE SERVICES ACCOUNTING	492,000	421,647	456,000
	1.923.030 OUTSIDE SERVICES JANITORIAL	67,400	62,739	67,400
	1.923.040 OUTSIDE SERVICES OTHER	137,200	148,348	156,400
	1.923.050 OUTSIDE SERVICES COMPUTERS	582,600	456,338	540,200
	1.924.000 INSURANCE	752,400	734,571	790,400
	1.925.000 TERM LIFE INSURANCE	3,600	2,800	3,600
	1.926.010 TIME OFF PAYROLL	0	619,359	0
	1.926.020 PENSION	1,258,200	1,004,441	1,272,600
	1.926.030 EMPLOYEE 401K PLAN	383,900	341,121	374,600
	1.926.040 MEDICAL COVERAGE	1,444,800	1,278,287	1,356,000
	1.926.050 SALARY CONTINUATION COVERAGE	90,600	88,869	91,200
	1.926.070 EMPLOYEE EDUCATION	11,000	8,127	11,300
	1.926.080 EMPLOYEE RECREATION & SOCIAL	8,800	15,220	8,900
	1.926.100 SUPPLEMENTAL RETIREMENT PLAN	65,200	151,748	60,000
	1.926.110 EQUITY & INCENTIVE COMPENSATION	1,339,100	1,828,880	1,381,200
	1.928.000 REGULATORY COMMISSION EXPENSE	132,600	122,662	120,100
	1.930.010 DIRECTOR FEES & EXPENSES	277,600	272,334	286,400
	1.930.020 COMPANY MEMBERSHIPS	68,000	67,265	69,000
	1.930.030 FEES CONVENTIONS & MEETINGS	8,000	7,395	7,300
	1.930.040 MARKETING	4,000	2,899	6,000
	1.930.050 COMPANY RELATIONS	16,000	16,588	15,000
	1.930.060 TRUSTEE, REGISTRAR, AGENT FEES	91,000	86,355	90,000
	1.930.080 STOCKHOLDER REPORTS	121,400	98,848	100,600

Fiscal 2015 Income Statement Budget Summary
Compared with the Year-Ended March 31, 2014 and Fiscal 2014 Budget

	GI #/Description (GHCT)	Proposed 2015 Budget	Year-Ended March 31, 2014	Adopted 2014 Budget
Operations and maintenance	1.930.090 CUSTOMER & PUBLIC INFORMATION	24,000	17,566	32,400
	1,930.100 PUBLIC & COMMUNITY RELATIONS	25,000	15,293	25,000
	1.930.110 CONSERVATION PROGRAM	2,400	450	2,400
	1.930.120 LOBBYING EXPENDITURES	5,000	7,157	4,000
	1.930.130 MISC NON TAX DEDUCTIBLE	0	178	0
	1.932.010 MNT COMMUNICATION EQUIPMENT	36,000	38,719	36,000
	1.932.020 MNT OFFICE EQUIPMENT	36,000	36,249	36,000
	1.932.030 MNT GENERAL STRUCTURES	60,000	55,075	60,000
	1.932.050 MAINTENANCE COMPUTER EQUIPMENT	104,700	143,843	131,400
	2.415.030 SALES TAX COMMISSION	(1,900)	(1,299)	(2,400)
	2.823.000 STORAGE GAS LOSSES	0	0	0
	2.904.000 UNCOLLECTIBLE ACCOUNTS	0	30,837	0
	2.921.060 MISCELLANEOUS OTHER ITEMS	0	95	0
	2.923.000 OUTSIDE SERVICES I/C	57,600	56,100	51,600
	2.923.010 OUTSIDE SERVICES - CANADA MOUNTAIN	0	0	0
	2.923.100 OUTSIDE SERVICES	0	13,832	0
	2.923.200 OUTSIDE SERVICES - INCENTIVE COMP	401,400	797,200	621,600
	2.923.300 OUTSIDE SERVICES - NATURAL GAS LIQUIDS	0	0	0
	3.823.000 STORAGE GAS LOSSES	0	0	0
	3.904.000 UNCOLLECTIBLE ACCOUNTS	0	0	0
	3.923.000 OUTSIDE SERVICES - INTERCOMPANY	57,600	56,388	51,600
	3.923.010 OUTSIDE SERVICES - CANADA MOUNTAIN	279,800	172,197	182,000
	3.923.100 OUTSIDE SERVICES	0	0	0
	3.923.200 OUTSIDE SERVICES - INCENTIVE COMP	870,300	934,580	690,600
	3.923.300 OUTSIDE SERVICES - NATURAL GAS LIQUIDS	153,500	102,799	155,000
	3.930.130 MISC NON TAX DEDUCTIBLE	0	0	0
	5.752.010 GAS WELLS - PAYROLL	0	23,789	0
	5.752.020 GAS WELLS - OTHER	6,000	2,381	6,000
	5.763.010 MNT - GAS WELLS - PAYROLL	0	3,138	0
	5.763.020 MNT - GAS WELLS - OTHER	10,800	4,825	3,600
	5.805.000 ROYALTIES	0	0	0
	5.806.000 ACCRUED EXP WI TO OTHERS	0	0	0
	5.823.000 STORAGE GAS LOSSES	0	0	0
	5.923.000 OUTSIDE SERV. I/C	57,600	56,317	51,600
	5.923.010 OUTSIDE SERVICES - CANADA MOUNTAIN	0	62,360	47,400

Fiscal 2015 Income Statement Budget Summary
 Compared with the Year-Ended March 31, 2014 and Fiscal 2014 Budget

	GI #/Description (GHCT)	Proposed 2015 Budget	Year-Ended March 31, 2014	Adopted 2014 Budget
Operations and maintenance	5.923.100 OUTSIDE SERVICES	5,500	7,371	3,000
	5.923.200 OUTSIDE SERVICES - INCENTIVE COMP	67,400	97,100	69,000
	5.923.300 OUTSIDE SERVICES - NATURAL GAS LIQUIDS	0	8,778	0
	5.924.000 INSURANCE	8,400	9,632	9,600
	5.930.130 MISC NON TAX DEDUCTIBLE	0	0	0
Operations and maintenance		15,574,900	15,470,310	15,639,900
Depreciation and depletion	1.403.000 DEPRECIATION EXPENSE	6,470,100	6,180,536	6,228,900
	1.403.100 DEPRECIATION EXPENSE FOR ASSET RETIREMENT COST	0	0	0
	1.406.000 AMORT OF GAS PLANT ACQ ADJ- TRANEX	(58,800)	(58,800)	(58,800)
	1.406.010 AMORT OF GAS PLANT ACQ ADJ- MT OLIVET	0	0	0
	1.411.000 INVESTMENT TAX CREDIT	0	0	0
	1.411.100 ACCRETION EXPENSE	0	0	0
	5.403.100 DEPRECIATION EXPENSE FOR ASSET RETIREMENT COST	23,200	23,081	23,200
	5.404.000 DEPLETION EXPENSE	25,800	23,029	24,000
	5.411.100 ACCRETION EXPENSE	36,500	32,803	33,000
Depreciation and depletion		6,496,800	6,200,649	6,250,300
Taxes other than income taxes	1.408.010 LICENSE & PRIVILEGE FEES	5,500	4,898	5,500
	1.408.020 PROPERTY TAXES	1,770,000	1,701,372	1,628,000
	1.408.030 PAYROLL TAXES	618,500	582,502	607,300
	2.408.000 TAXES - NON INCOME	0	(19,807)	0
	3.408.000 TAXES - NON INCOME	30,000	26,898	42,000
	3.408.100 OTHER TAXES	0	0	0
	5.408.000 PROPERTY TAXES	11,200	11,187	22,000
	5.408.100 OTHER TAXES	0	0	0
Taxes other than income taxes		2,435,200	2,307,050	2,304,800
Operating Expenses		72,720,700	89,843,233	62,356,100
Other (income) deductions, net	1.415.010 LABOR SERVICE REVENUE	(4,500)	(4,475)	(4,200)
	1.415.020 MERCHANDISING REVENUE	(16,000)	(16,284)	(13,200)
	1.415.030 SALES TAX COMMISSION	(7,300)	(4,070)	(8,700)
	1.416.010 LABOR SERVICE EXPENSE	0	1,810	0
	1.416.020 MERCHANDISING EXPENSE	13,200	13,231	10,800
	1.419.000 INTEREST & DIVIDEND INCOME	0	(91,614)	0
	1.421.000 MISC NON OPERATING INCOME	(4,800)	(32,414)	(7,200)
	1.421.010 MISC NON OPERATING EXPENSE - PAYROLL	0	4,254	0
	1.426.020 LIFE INSURANCE CO. BENEFICIARY	0	(43,648)	0
	2.421.000 MISC NON OPERATING INCOME	0	(2)	0

Fiscal 2015 Income Statement Budget Summary
 Compared with the Year-Ended March 31, 2014 and Fiscal 2014 Budget

	GI #/Description (GHCT)	Proposed 2015 Budget	Year-Ended March 31, 2014	Adopted 2014 Budget
Other (income) deductions, net	3.421.000 MISC NON OPERATING INCOME	0	0	0
	5.421.000 MISC NON OPERATING INCOME	0	(18,184)	0
Other (income) deductions, net		(19,400)	(191,395)	(22,500)
Other (income) deductions, net		(19,400)	(191,395)	(22,500)
Interest charges	1.427.000 INTEREST ON LONG TERM DEBT	2,311,800	2,388,999	2,375,400
	1.428.000 AMORT OF DEBT EXPENSES	249,600	248,200	246,600
	1.431.010 INTEREST ON CUSTOMER DEPOSITS	1,200	853	1,200
	1.431.020 INTEREST ON SHORT-TERM DEBT	48,000	50,718	48,000
	1.431.021 SUBSIDIARY INTEREST	(63,500)	(55,700)	(49,400)
	1.431.030 OTHER INTEREST	0	0	0
	2.419.000 INTEREST AND DIVIDEND INCOME	18,000	18,300	(2,100)
	2.431.000 OTHER INTEREST	0	0	0
	3.419.000 INT. INCOME - SUBS	43,100	37,300	51,700
	3.419.100 INTEREST INCOME	0	0	0
	5.431.000 INTEREST EXPENSE - SUBS	2,400	100	(200)
	5.431.100 INTEREST EXPENSE	0	0	0
Interest charges		2,610,600	2,688,771	2,671,200
Interest Charges		2,610,600	2,688,771	2,671,200
Net (Income) Loss Before Income Taxes		(10,339,800)	(13,187,629)	(9,267,200)
Income taxes	1.409.010 CURRENT FED INC TAX	0	3,546,925	0
	1.409.011 APB 28 TRUE UP	0	0	0
	1.409.020 CURRENT STATE INC TAX	0	475,915	0
	1.409.030 FIN 48 PROVISION	0	(27,914)	0
	1.409.070 ESTIMATED INTERIM INCOME TAXES	3,083,800	0	2,670,600
	1.409.080 NON REGULATED FEDERAL TAXES	4,800	131,833	9,600
	1.409.081 NON REGULATED FEDERAL TAXES - NAT GAS LIQUIDS	184,600	49,057	186,300
	1.409.090 NON REGULATED STATE TAXES	0	24,750	0
	1.409.091 NON REGULATED STATE TAXES - NAT GAS LIQUIDS	0	9,210	0
	1.410.000 DEFERRED INCOME TAXES	0	(215,939)	0
	1.410.010 AMORT OF REGULATORY LIABILITY	(64,800)	(64,800)	(64,800)
	1.420.000 INVESTMENT TAX CREDIT NET	(22,800)	(17,525)	(22,800)
	2.409.010 CURRENT FED INC TAX	0	408,169	0
	2.409.011 APB 28 TRUE UP	0	0	0
	2.409.012 CURRENT FED INC TAX - EQUITY & INCENT COMP	(152,700)	(118,650)	(236,300)
	2.409.020 CURRENT STATE INC TAX	0	76,627	0
	2.409.022 CURRENT STATE INC TAX - EQUITY & INCENT COMP	0	(22,275)	0

Fiscal 2015 Income Statement Budget Summary
 Compared with the Year-Ended March 31, 2014 and Fiscal 2014 Budget

	GI #/Description (GHCT)	Proposed 2015 Budget	Year-Ended March 31, 2014	Adopted 2014 Budget
Income taxes	2.409.070 ESTIMATED INTERIM INCOME TAXES	227,100	0	240,400
	2.410.000 DEFERRED INCOME TAXES	0	(288,746)	0
	3.409.010 CURRENT FEDERAL INCOME TAX	0	586,719	0
	3.409.011 APB 28 TRUE UP	0	0	0
	3.409.012 CURRENT FED INC TAX - EQUITY & INCENT COMP	(330,500)	(137,526)	(261,900)
	3.409.020 CURRENT STATE INCOME TAX	0	110,147	0
	3.409.022 CURRENT STATE INC TAX - EQUITY & INCENT COMP	0	(25,818)	0
	3.409.070 ESTIMATED INTERIM INCOME TAXES	821,000	0	711,800
	3.409.081 FEDERAL TAXES - NAT GAS LIQUIDS	0	0	0
	3.409.091 STATE TAXES - NAT GAS LIQUIDS	0	0	0
	3.410.000 DEFERRED INCOME TAXES	0	64,159	0
	5.409.010 CURRENT FEDERAL INCOME TAX	0	339,994	0
	5.409.011 APB 28 TRUE UP	0	0	0
	5.409.012 CURRENT FED INC TAX - EQUITY & INCENT COMP	(26,000)	(13,482)	(26,500)
	5.409.020 CURRENT STATE INCOME TAX	0	63,829	0
	5.409.022 CURRENT STATE INC TAX - EQUITY & INCENT COMP	0	(2,531)	0
	5.409.070 ESTIMATED INTERIM INCOME TAXES	111,800	0	223,200
	5.410.000 DEFERRED INCOME TAXES	0	(19,886)	0
Income taxes		3,836,300	4,932,240	3,429,600
Income Taxes		3,836,300	4,932,240	3,429,600
Income Taxes		3,836,300	4,932,240	3,429,600
Net (Income) Loss		(6,503,500)	(8,255,389)	(5,837,600)
Consolidated - Net Income		(6,503,500)	(8,255,389)	(5,837,600)

Fiscal 2015 Capital Budget with 2016-2019 Projections
and Year-Ended March 31, 2014
By Agent and Capital Budget Account

Agent	Account	Description	Year-Ended Mar 31, 2014 Actual	2014 Adopted	2016 Proposed	2018 Projected	2017 Projected	2018 Projected	2019 Projected
BSR	1325	GATHERING LAND & RIGHTS	-	-	-	14,800	-	-	-
	1327	GATHERING COMP STAT STRUCTURES	-	-	-	15,200	-	-	-
	1332	GATHERING LINES	5,076	-	-	99,000	-	-	-
	1333	GATH COMP STAT EQUIPMENT	-	-	-	49,800	-	-	-
	1334	GATH MEAS & REG STAT EQUIPMENT	-	-	30,000	41,000	-	-	-
	1351	STOR STRUCTURES & IMPROVEMENTS	29,473	3,800	-	-	-	-	-
	1352	STORAGE WELLS	417,721	183,000	900,000	-	600,000	-	600,000
	135202	STORAGE RESERVOIRS	-	225,000	-	-	-	-	-
	1353	STORAGE LINES	56,898	-	206,300	-	137,500	-	137,500
	1354	STORAGE COMPRESSOR STAT EQUIP	1,392,510	-	-	-	-	-	-
	1355	STORAGE MEASURING & REG EQUIP	159,559	-	36,800	-	24,500	-	24,500
	1356	PURIFICATION EQUIPMENT	230,603	-	318,000	-	172,000	-	212,000
	1366	TRANSM STRUCTURES & IMPROVMNTS	1,672	-	-	34,000	40,000	-	-
	1367	TRANSMISSION MAINS	109,405	90,000	1,064,300	590,000	-	3,800,000	-
	1368	TRANSM COMPRESSOR STAT EQUIPMT	72,377	-	-	1,400,000	2,380,000	4,700,000	-
	1369	TRANSM MEASURING & REG EQUIPMT	333,738	156,000	243,900	199,000	167,000	120,000	120,000
	1395	LABORATORY EQUIPMENT	-	-	15,600	5,000	5,000	5,000	5,000
	533101	GAS WELL EQUIPMENT	20,296	6,000	39,900	6,000	6,000	6,000	6,000
BSR			2,829,328	663,800	2,854,800	2,453,800	3,532,000	8,631,000	1,105,000
GRJ	139909	CONTINGENCY	-	370,000	513,000	397,000	417,000	676,000	295,000
GRJ			-	370,000	513,000	397,000	417,000	676,000	295,000
JBB	139902	COMPUTER SOFTWARE	40,853	397,900	586,000	430,000	560,000	495,000	460,000
	139903	COMPUTER HARDWARE	149,446	169,300	131,200	131,200	128,000	270,000	205,000
JBB			190,299	567,200	717,200	561,200	688,000	765,000	665,000
JLC	136501	TRANSM LAND & LAND RIGHTS	(15,251)	37,500	37,500	-	-	-	-
	136502	TRANSM RIGHTS OF WAY	17	27,000	60,900	20,000	20,000	20,000	20,000
	1371	TRANSMISSION OTHER EQUIPMENT	464	12,000	18,000	12,000	12,000	12,000	12,000
	1374	DISTRIBUTION LAND & ROW	1,306	6,000	6,000	6,000	6,000	6,000	6,000
	1375	DIST STRUCTURES & IMPROVEMENTS	2,250	5,000	5,000	5,000	5,000	5,000	5,000
	1376	DISTRIBUTION MAINS	2,204,101	2,230,000	2,450,000	2,400,000	2,000,000	2,000,000	2,000,000
	1378	DIST GENERAL REG STATIONS	20,262	36,000	73,000	36,000	36,000	36,000	36,000
	1379	DIST CITY GATE REG STATIONS	16,047	25,000	50,000	-	-	-	-
	1380	DISTRIBUTION SERVICES	1,041,121	1,124,000	1,050,000	900,000	800,000	800,000	800,000
	1381	DISTRIBUTION METERS	85,576	107,000	116,700	100,000	100,000	100,000	100,000
	1382	DIST METER & REG INSTALLATION	116,766	128,400	128,400	100,000	100,000	100,000	100,000
	1383	DISTRIBUTION REGULATORS	102,080	109,600	113,300	100,000	100,000	100,000	100,000
	1385	DIST INDUSTRIAL METER SETS	52,313	36,000	36,000	36,000	36,000	36,000	36,000
	1390	GEN STRUCTURES & IMPROVEMENTS	44,809	55,000	93,700	50,000	50,000	50,000	50,000
	1391	OFFICE FURNITURE & EQUIPMENT	16,931	14,300	14,300	12,000	12,000	12,000	12,000
	1392	TRANSPORTATION EQUIPMENT	713,039	618,800	626,000	600,000	500,000	500,000	500,000
	1394	TOOLS, SHOP & GARAGE EQUIPMENT	46,114	50,000	78,700	60,000	60,000	60,000	60,000
	139401	COMPRESSED NAT GAS STAT & EQUIP	-	1,200,000	1,300,000	50,000	50,000	50,000	50,000
	1396	POWER OPERATED EQUIPMENT	168,591	168,000	404,500	400,000	200,000	200,000	200,000
	1397	COMMUNICATION EQUIPMENT	172,257	153,000	6,000	6,000	6,000	6,000	6,000
	1398	MISCELLANEOUS EQUIPMENT	-	6,000	9,700	5,000	5,000	5,000	5,000
	139931	COMPUTERIZED OFFICE EQUIPMENT	16,875	15,000	15,000	24,000	24,000	24,000	24,000
JLC			4,805,667	6,163,800	6,692,700	4,922,000	4,122,000	4,122,000	4,122,000
Overall			7,825,295	7,764,800	10,777,700	8,334,000	8,759,000	14,194,000	6,187,000

**Minutes of the Quarterly Meeting of the Board of Directors
of Delta Natural Gas Company, Inc.
Held in Winchester, Kentucky on May 14, 2015**

The quarterly meeting of the Board of Directors of Delta Natural Gas Company, Inc. was held at the principal office of the Company at 3617 Lexington Road, Winchester, Kentucky, on Thursday, May 14, 2015 beginning at 9:00 a.m. E.S.T., pursuant to notice attached hereto as Exhibit I.

The following directors were present: Jacob P. Cline III, Sandra C. Gray, Edward J. Holmes, Glenn R. Jennings, Michael J. Kistner, Fred N. Parker, Arthur E. Walker, Jr. and Michael R. Whitley. The following officers were present: John B. Brown, Johnny L. Caudill, Brian S. Ramsey and Matthew D. Wesolosky. Jim Linn, Managing Director, Information Technology for the American Gas Association also attended. David Smith from Stoll, Keenon Ogden LLC and Jonathan Sherman, Ed Tirello and George Ward from Tudor, Pickering, Holt & Co. ("TPH") joined the meeting after the lunch break.

Mr. Jennings, the Chairman, called the meeting to order, announced a quorum and the meeting proceeded.

The first order of business was the approval of the minutes of the quarterly meeting of Directors held on February 12, 2015 and of the special meeting of Directors held May 1, 2015. Copies of said minutes had been posted on Boardbooks prior to the meeting. Upon motion duly made, seconded and carried unanimously, it was

RESOLVED, that the minutes of the quarterly Board of Directors' meetings held February 12, 2015 and May 1, 2015, as circulated, be approved and that reading of said minutes be waived.

Mr. Jennings and Mr. Kistner shared relevant highlights from a conference entitled "Cyber Risks and the Boardroom" they attended in April at the New York Stock Exchange. The conference agenda (Exhibit II) was posted to Boardbooks prior to the meeting.

Mr. Linn then presented a cybersecurity briefing covering the topics of the cybersecurity landscape, breaches, threats and incident response, cybersecurity risk governance and strategies, the Board's role in cybersecurity leadership and cybersecurity insurance. After discussion, the Board thanked Mr. Linn for participating in the meeting and he was then excused. Mr. Linn's presentation was posted to Boardbooks prior to the meeting.

Mr. Whitley, Chairman of the Corporate Governance and Compensation Committee, discussed with the Board a meeting held by that committee on May 1, 2015.

Mr. Kistner, Chairman of the Audit Committee, discussed with the Board a meeting held by that Committee on May 1, 2015.

Mr. Brown reviewed the Company's results of operations and financial position compared to history and budget. The financial presentation, Quarterly Summary Report (Exhibit III), and the draft of the Company's Quarterly Report on Form 10-Q for the period ended March 31, 2015 were posted on Boardbooks prior to the meeting. Mr. Brown's financial presentation also included a review and discussion of the Operating and Capital Budgets for fiscal year 2016 (Exhibit IV), a copy of which had been posted on Boardbooks prior to the meeting. After discussion, on motion duly made, seconded and carried unanimously, it was

RESOLVED, that the Operating and Capital Budgets for fiscal year 2016 be approved as submitted.

The declaration of a dividend on common stock was discussed. Upon motion duly made, seconded and carried unanimously, it was

RESOLVED, that a dividend on common stock of \$.20 per share, for the period ended March 31, 2015, be paid to common shareholders of record as of the close of business on June 1, 2015, said dividend to be paid June 15, 2015.

Mr. Brown reviewed a Note Modification Agreement and accompanying documents relative to renewing Delta's \$40,000,000 bank line of credit with BB&T. These documents had been posted to Boardbooks prior to the meeting. The line is due for renewal by June 30, 2015. After discussion, on motion duly made, seconded and carried unanimously, it was

RESOLVED, that effective June 30, 2015 Delta (i) enter into that certain Modification Agreement, a copy of which is attached, respecting amendment and renewal of a Forty Million Dollar (\$40,000,000.00) line of credit for Delta from Branch Banking and Trust Company; and (ii) execute and enter into such other documents, agreements, certificates and instruments necessary and/or appropriate in connection with Delta's obligations contained in the Modification Agreement and/or any agreement referred to therein aforesaid and any amendments to any such agreement (collectively, along with the Modification Agreement, the "Loan Documents").

FURTHER RESOLVED, that Glenn R. Jennings as Delta's Chairman of the Board, President and Chief Executive Officer, and John B. Brown, as Delta's Chief Financial Officer, Treasurer and Secretary, (or either of them acting alone) (each an "Authorized Officer") are each hereby authorized and directed to execute and deliver the Loan Documents and any amendments thereto, all with such changes therein as either Authorized Officer executing the Loan Documents may approve as necessary or advisable, said approval to be evidenced by the execution and delivery of the Loan Documents in final form.

FURTHER RESOLVED, that each Authorized Officer is authorized and directed to take, upon the advice of legal counsel where appropriate, any and all actions necessary to carry out and give effect to the transactions contemplated to be carried out by Delta under the Loan Documents, including without limitation the execution and delivery of any other documents, agreements, instruments or certificates necessary to consummate the transactions contemplated by the Loan Documents.

FURTHER RESOLVED, that any and all other actions heretofore taken by any officer or officers or other authorized individual of Delta to negotiate, execute and deliver any of the agreements authorized by the foregoing resolutions, or to take any of the actions authorized by the foregoing resolutions, are hereby approved, ratified and confirmed in all respects.

Next, Mr. Brown reviewed his memo dated May 1, 2015 to Delta's officers concerning Delta's updated performance indicators. This memo had been posted to Boardbooks prior to the meeting and a copy is attached as Exhibit V.

Resolutions posted to Boardbooks prior to the meeting to renew the formulaic plan for payment of monthly director fees in shares of Company stock were discussed. Upon motion duly made, seconded and carried unanimously, the Board approved the following resolutions:

WHEREAS, Delta Natural Gas Company, Inc. (the "Company") pays each member of its Board of Directors (the "Board") a monthly fee of \$2,200 for his or her service as a member of the Board (the "Monthly Fee"); and

WHEREAS, on November 17, 2005, the Board adopted an Amended and Restated Dividend Reinvestment and Stock Purchase Plan ("DRIP") and subsequently registered 400,000 shares (adjusted for stock split) of its common stock for sale under the DRIP; and

WHEREAS, Computershare Trust Company is the administrator of the DRIP ("Plan Administrator"); and

WHEREAS, the DRIP permits Company shareholders a method of investing all or part of their dividends in additional shares of Company common stock and the option to make additional, voluntary cash payments ("Optional Investments") to the DRIP of up to \$50,000 in any calendar year to purchase additional shares of Company common stock, all dividend reinvestments and Optional Investments are purchased by the Plan Administrator on the dates specified in the DRIP and at the pricing formula specified in the DRIP; and

WHEREAS, the Board has determined that it is in the Company's interest to enhance the ownership by its directors of Company common stock by paying a portion of the Directors Fees to its directors in the form of shares of Company common stock and, in order to, among other things, insure that any such shares of Company common stock are issued to Company directors in compliance with the Securities Act of 1933 and the Securities Exchange Act of 1934 (the "Exchange Act"), the Board deems it necessary and appropriate to adopt the within resolutions; and

WHEREAS, Dr. Sandra C. Gray, Edward J. Holmes and Fred N. Parker desire to have a portion of their Monthly Fee paid to them in the form of Company common stock;

NOW THEREFORE, BE IT RESOLVED, that in each month during fiscal year 2016, the Company shall have \$1,100, \$1,500 and \$1,100 of the Monthly Fee due and owing to each of Sandra C. Gray, Edward J. Holmes and Fred N. Parker, respectively, delivered to Dr. Gray, Mr. Holmes and Mr. Parker in the form of shares of Company common stock (including fractional shares).

FURTHER RESOLVED, that the Company shall send to the Plan Administrator each month \$1,100 for the account of Sandra C. Gray, \$1,500 for the account of Edward J. Holmes and \$1,100 for the account of Fred N. Parker, which payments shall be (a) treated as an Optional Investment under the DRIP for Dr. Gray, Mr. Holmes and for Mr. Parker and (b) be sent sufficiently far in advance so that the Plan Administrator may apply the Optional Investments on the Pricing Date (as such term is defined in the DRIP) for that month.

FURTHER RESOLVED, these resolutions are intended to comply with the acquisition exemption of Rule 16b-3(d) of the Exchange Act by establishing a "formulaic plan" for the payment of \$1,100, \$1,500 and \$1,100 of the Monthly Fee in shares of Company stock to each of Dr. Gray, Mr. Holmes and Mr. Parker, respectively.

Mr. Brown discussed the 2015 Directors & Officers Questionnaire to be distributed the week of June 22. A summary of the questionnaire timing and changes to the questionnaire was posted to Boardbooks prior to the meeting.

The next Board meeting was announced for Friday, August 14, 2015 at Delta's Winchester office. The meeting will convene after the completion of meetings of the Audit Committee and the Corporate Governance Committee to be held earlier that day.


In other business, Mr. Jennings reported to the Board that the Company decided not to proceed at this time with the purchase of Public Gas Company, Inc.

After a lunch break, Mr. Jennings welcomed the representatives from TPH and Stoll, Keenon Ogden LLC. TPH presented to the Board a summary of key market drivers in the natural gas industry followed by a discussion of recent transactions involving regulated utility companies. They discussed methods of company valuations using standard valuation

methodology and concluded by sharing a range of values they had calculated for Delta. After discussion, the representatives from TPH left the meeting and Mr. Smith participated in a discussion with the Board about TPH's presentation and the indications of interest discussed by the Board at its May 1, 2015 meeting.


The Board adjourned into Executive Session with only the Independent Directors in attendance. Mr. Whitley, Lead Director, chaired that session. There were no recommendations or concerns from that session that required action.

There being no further business to come before the meeting, the meeting was adjourned.



Glenn R. Jennings
Chairman of the Board, President and Chief
Executive Officer

Attest:



John B. Brown
Chief Financial Officer, Treasurer and
Secretary



COMPANY CORRESPONDENCE

To: Board of Directors

From: John Brown

Subject: Fiscal 2016 Budgets

Date: May 6, 2015

Attached are Delta's proposed operating and capital budgets for the upcoming fiscal year ending June 30, 2016.

The operating budget account comparison includes the budget for 2016 with the twelve months ended March 31, 2015 actual results and the 2015 budget. The operating budget for fiscal 2016 reflects net income of \$6,405,700, or \$.90 per share. Comparative net income and earnings per share (in dollars) are as follows for the twelve month periods:

(\$)	6/30/16 <u>Budget</u>	3/31/15 <u>Actual</u>	6/30/15 <u>Budget</u>
Before incentive compensation			
Net income	6,821,200	7,706,331	7,333,400
Earnings per common share (1)	.96	1.10	1.05
Incentive compensation and cash bonus (net of tax)	415,500	1,318,419	829,900
After incentive compensation			
Net income	6,405,700	6,387,912	6,503,500
Earnings per common share (1)	.90	.91	.93

Natural gas sales and transportation volumes are budgeted utilizing history. Adjustments are made to normalize for weather and for other known changes in customers' requirements. Comparative throughput volumes are as follows (in million cubic feet) for the twelve month periods:

	6/30/16 <u>Budget</u>	3/31/15 <u>Actual</u>	6/30/15 <u>Budget</u>
Regulated segment			
Natural gas sales	3,015	3,294	2,953
Off system transportation (2)	10,832	11,551	11,271
On system transportation (2)	<u>4,842</u>	<u>4,952</u>	<u>5,119</u>
	<u>18,689</u>	<u>19,797</u>	<u>19,343</u>
Non-regulated segment			
Natural gas sales	6,624	7,348	6,915
Natural gas liquids	2,449	2,515	2,223
Calendar degree days (% of 30 year average)	100%	108%	100%

(1) Based on 7,104,000, 7,021,831 and 6,991,000 weighted average shares outstanding for the 2016 Budget, 3/31/15 Actual and 2015 Budget, respectively.

(2) Includes volumes transported for the non-regulated segment.

Revenues are budgeted based upon estimated volumes at current rates and related gas expenses. Revenues from the sales of liquids are budgeted on experience and an estimate of the future market value of the liquids. Enpro production estimates, and related depletion and royalties, are based upon planned levels of production considering historical production.

Payroll is based on existing employees at current salaries plus raises to be given effective July 1. The payroll budget also includes an estimate for overtime. An estimate has been included in expense for discretionary employee bonuses. The incentive compensation and cash bonus expenses budgeted are an estimate of the amount that the company would recognize during 2016 assuming the continuation of offering awards under the incentive compensation plan and cash bonuses and that the company performs at the budgeted level.

Some other major budget components in the operating budget include employee benefits, which are based on the benefit plans in effect and the budgeted payroll. Maintenance is estimated based upon expected levels of maintenance and historical cost levels. Insurance is based upon coverage in effect and applicable premiums. Bad debt expense is estimated based on expected revenues and historical write-off results. Depreciation is based on plant in service and expected to be in service at the current effective depreciation rates for the various classes of property. Taxes other than income taxes, which are primarily property and payroll taxes, are based on the property and payroll budgeted and the related tax rates. Income taxes are based on the effective income tax rate and pre-tax budgeted net income. Long-term interest costs are based on existing long-term debt at embedded rates. Short-term interest is estimated using projected cash flows and resultant expected monthly short-term borrowing levels at a projected interest rate of 2%.

The capital budget comparison includes the proposed budget for fiscal 2016, the 2015 budget, and it reflects twelve months ended actual results through March 31, 2015. It also includes projections for fiscal 2017 – 2020.

The capital budget for 2016 is projected at \$7,458,200. Distribution mains of \$2,400,000 includes 41,250 feet of extensions and 67,500 feet of replacements performed by Delta's six existing in-house construction crews. Distribution service lines, meters and regulators are estimated at \$1,511,200. Estimated purchases of computer equipment and software are included for \$1,113,700, primarily to continue replacing financial accounting systems. Planned vehicle and equipment purchases are estimated at \$860,400. Also, a capital expenditure contingency of \$355,000, or approximately 5% of the capital budget, has been included.

The budgets will be reviewed with the Board for consideration and approval at your next meeting on May 14.

cc: Officers

Fiscal 2016 Income Statement Budget Summary
Compared with the Year-Ended March 31, 2015 and Fiscal 2015 Budget

	Proposed 2016 Budget	Year-Ended March 31, 2015	Adopted 2015 Budget
Regulated operating revenues	(57,879,500)	(57,647,633)	(51,500,100)
Non-Regulated operating revenues	(28,745,700)	(40,813,988)	(34,151,600)
Operating Revenues	(86,625,200)	(98,461,622)	(85,651,700)
Regulated purchased gas	24,480,600	23,949,237	18,429,100
Non-Regulated purchased gas	21,558,900	33,457,586	25,926,800
Transportation fee	3,570,800	3,880,592	3,857,900
Operations and maintenance	14,770,600	15,506,353	15,574,900
Depreciation and depletion	6,746,200	6,218,189	6,496,800
Taxes other than income taxes	2,740,400	2,703,854	2,435,200
Operating Expenses	73,867,500	85,715,811	72,720,700
Other (income) deductions, net	(16,100)	(72,214)	(19,400)
Other (income) deductions, net	(16,100)	(72,214)	(19,400)
Interest charges	2,530,300	2,618,334	2,610,600
Interest Charges	2,530,300	2,618,334	2,610,600
Net (Income) Loss Before Income Taxes	(10,243,500)	(10,199,690)	(10,339,800)
Income taxes	3,837,800	3,811,779	3,836,300
Income Taxes	3,837,800	3,811,779	3,836,300
Net (Income) Loss	(6,405,700)	(6,387,911)	(6,503,500)
Consolidated - Net Income	(6,405,700)	(6,387,911)	(6,503,500)

Fiscal 2016 Income Statement Budget Summary
Compared with the Year-Ended March 31, 2015 and Fiscal 2015 Budget

Segment: Regulated

	Proposed 2016 Budget	Year-Ended Mar 31, 2015	Adopted 2015 Budget
Regulated operating revenues	(57,879,500)	(57,647,633)	(51,500,100)
Operating Revenues	(57,879,500)	(57,647,633)	(51,500,100)
Regulated purchased gas	24,480,600	23,949,237	18,429,100
Operations and maintenance	13,466,800	12,832,412	13,600,900
Depreciation and depletion	6,658,200	6,135,171	6,411,300
Taxes other than income taxes	2,692,900	2,670,272	2,394,000
Operating Expenses	47,298,500	45,587,092	40,835,300
Interest charges	2,500,400	2,580,534	2,547,100
Interest Charges	2,500,400	2,580,534	2,547,100
Net (Income) Loss Before Income Taxes	(8,080,600)	(9,480,008)	(8,117,700)
Income taxes	3,018,300	3,538,587	2,996,200
Income Taxes	3,018,300	3,538,587	2,996,200
Income Taxes	3,018,300	3,538,587	2,996,200
Net (Income) Loss	(5,062,300)	(5,941,420)	(5,121,500)

Segment: Non-Regulated

	Proposed 2016 Budget	Year-Ended Mar 31, 2015	Adopted 2015 Budget
Non-Regulated operating revenues	(28,745,700)	(40,813,988)	(34,151,600)
Operating Revenues	(28,745,700)	(40,813,988)	(34,151,600)
Non-Regulated purchased gas	21,558,900	33,457,586	25,926,800
Transportation fee	3,570,800	3,880,592	3,857,900
Operations and maintenance	1,303,800	2,673,941	1,974,000
Depreciation and depletion	88,000	83,019	85,500
Taxes other than income taxes	47,500	33,582	41,200
Operating Expenses	26,569,000	40,128,720	31,885,400
Other (income) deductions, net	(16,100)	(72,214)	(19,400)
Other (income) deductions, net	(16,100)	(72,214)	(19,400)
Interest charges	29,900	37,800	63,500
Interest Charges	29,900	37,800	63,500
Net (Income) Loss Before Income Taxes	(2,162,900)	(719,683)	(2,222,100)
Income taxes	819,500	273,192	840,100
Income Taxes	819,500	273,192	840,100
Income Taxes	819,500	273,192	840,100
Net (Income) Loss	(1,343,400)	(446,491)	(1,382,000)
Consolidated - Net Income	(6,405,700)	(6,387,911)	(6,503,500)

Delta Natural Gas Co., Inc.
Fiscal 2016 Budget

Budgeted MCF, Revenue and Gas Cost
as Compared to the Year-Ended March 31, 2015 Actual

Account Number	Avg Billed Customers	MCF		Gross Revenue		Gas Costs		Gross Margin		Revenue per MCF	
		Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
Regulated Segment											
Regulated Gas Sales											
1480.01 Residential	29,449	1,613,300	1,754,299	27,382,400	27,066,789	13,100,100	12,745,575	14,282,300	14,321,224	8.85	8.96
1480.04 Sim Non Res	4,021	554,100	614,057	6,397,600	8,379,584	4,499,400	4,434,657	3,698,200	3,944,927	7.04	7.08
1480.02 and 1480.03 Lg Non Res	862	822,500	865,210	11,198,100	11,324,679	6,678,800	6,575,925	4,519,300	4,748,754	5.49	5.36
1481.03 and 1481.02 Intscrutable	4	24,800	29,711	252,200	274,300	202,300	193,081	49,900	81,219	2.00	2.73
1480.05 Gas Light	-	-	1,012	5,300	5,344	-	-	5,300	5,344	-	-
Pipeline Replacement Program	-	-	-	1,192,600	984,444	-	-	1,192,600	984,444	-	-
Conservation/Efficiency Program	-	-	-	84,800	68,720	-	-	64,800	68,720	-	-
Regulated Gas Sales	34,337	3,014,800	3,294,263	48,493,000	48,103,870	24,480,600	23,949,238	24,012,400	24,154,632		
Actual WMA Adj											
			(165,874)								
			(56,510)								
			-								
			-								
			-								
			(222,364)								
On-System Transportation											
1489.040 Delta		4,004,800	4,043,271	3,779,800	3,595,695			3,779,800	3,595,695	0.94	0.89
1489.041 Resources		837,400	908,813	1,619,300	1,751,065			1,619,300	1,751,065	1.93	1.93
1489.042-043 PRP		-	-	95,800	87,370			95,800	87,370	-	-
On-System Transportation		4,842,200	4,952,084	5,494,700	5,434,130			5,494,700	5,434,130		
Off System Transportation											
1489.020 Delta		5,063,460	5,257,685	1,585,400	1,648,149			1,585,400	1,648,149	0.31	0.31
1489.021 Delgasco		5,768,531	6,292,696	1,918,100	2,096,081			1,819,100	2,096,081	0.33	0.33
Off System Transportation		10,831,991	11,550,381	3,503,500	3,744,230			3,503,500	3,744,230		
Miscellaneous Regulated Revenue											
				386,300	365,404			386,300	365,404		
Total Regulated Segment		18,688,991	19,796,948	57,879,500	57,647,634	24,480,600	23,949,238	33,398,900	33,698,396		
Non-Regulated Segment											
Delgasco		5,768,531	6,421,116	22,310,600	26,968,720	20,063,600	25,539,836	2,247,000	1,428,884	0.39	0.22
Delta Resources		854,800	926,948	4,858,500	4,514,448	4,276,400	3,740,733	582,100	773,715	0.68	0.63
Natural Gas Liquids (gallons)											
Delta		1,557,400	921,917	545,000	570,766			545,000	566,369	0.35	0.61
Delgasco		882,450	1,549,636	312,000	959,611	228,100	410,628	83,900	548,983	0.09	0.35
Enpro		-	43,190	-	26,740	-	21,239	-	5,501	-	-
Natural Gas Liquids		2,449,850	2,515,043	857,000	1,557,137	228,100	436,284	628,900	1,120,853	0.26	0.45
Enpro Royalties and Oil				158,000	152,360			158,000	152,360		
Total Non-Regulated Segment		6,623,131	7,346,064	28,184,100	33,192,665	24,568,100	29,716,853	3,616,000	3,475,812		

(total volume excludes liquids volumes)

Consolidated											
		25,312,122	27,145,012	86,063,600	90,840,299	49,048,700	53,666,091	37,014,900	37,174,208		

Fiscal 2016 Income Statement Budget
 Compared with the Year-Ended March 31, 2015 and Fiscal 2015 Budget

	GI #/Description (GHCT)	Proposed 2016 Budget	Year-Ended March 31, 2015	Adopted 2015 Budget
Regulated operating revenues	1,480,010 GS RATE SALES RESIDENTIAL	(27,382,400)	(28,134,250)	(24,203,300)
	1,480,011 UNBILLED REVENUE - RESIDENTIAL	0	351,121	0
	1,480,012 PRP REVENUE - RESIDENTIAL	(699,700)	(579,272)	(590,700)
	1,480,020 GS RATE SALES OTHER COMMERCIAL	(11,198,100)	(10,417,640)	(9,528,500)
	1,480,021 UNBILLED REVENUE - OTHER COMMERCIAL	0	91,712	0
	1,480,022 PRP REVENUE - COMMERCIAL	(303,300)	(236,616)	(260,100)
	1,480,030 GS RATE SALES INDUSTRIAL	0	(1,024,228)	0
	1,480,031 UNBILLED REVENUE - INDUSTRIAL	0	25,478	0
	1,480,032 PRP REVENUE - INDUSTRIAL	0	(11,019)	0
	1,480,040 GS RATE SALES SMALL COMMERCIAL	(8,397,600)	(8,668,860)	(7,080,900)
	1,480,041 UNBILLED REVENUE - SMALL COMMERCIAL	0	45,238	0
	1,480,042 PRP REVENUE - SMALL COMMERCIAL	(182,900)	(151,745)	(156,800)
	1,480,050 UNMETERED GAS LIGHT REVENUE	(5,400)	(5,344)	(4,700)
	1,480,060 WNA RESIDENTIAL	0	681,714	0
	1,480,061 UNBILLED REVENUE - WNA RESIDENTIAL	0	34,612	0
	1,480,070 WNA SMALL NON-RESIDENTIAL	0	232,998	0
	1,480,071 UNBILLED REVENUE - WNA NON- RESIDENTIAL	0	11,041	0
	1,480,080 RESIDENTIAL CEP LOST SALES	(64,800)	(68,720)	(60,800)
	1,481,020 INTERRUPTIBLE RATE COMMERCIAL	0	(27,912)	0
	1,481,021 UNBILLED REVENUE INTERRUPTIBLE RATE COMMERCIAL	0	(70)	0
	1,481,022 PRP REVENUE - INT COMMERCIAL	0	(1,114)	0
	1,481,030 INTERRUPTIBLE RATE INDUSTRIAL	(252,200)	(243,510)	(197,600)
	1,481,031 UNBILLED REVENUE INTERRUPTIBLE RATE INDUSTRIAL	0	(2,807)	0
	1,481,032 PRP REVENUE - INT INDUSTRIAL	(6,700)	(4,678)	(5,600)
	1,488,010 COLLECTION REVENUE	(229,500)	(211,020)	(216,800)
	1,488,020 RECONNECT REVENUE	(147,800)	(144,120)	(138,000)
	1,488,030 METER TEST REVENUE	0	(4)	0
	1,488,040 BAD CHECK REVENUE	(11,000)	(10,260)	(10,300)
	1,489,020 OFF SYSTEM TRANSP REVENUE	(1,585,400)	(1,648,149)	(1,609,200)
	1,489,021 OFF SYSTEM TRANSP REVENUE - DELGASCO	(1,918,000)	(2,096,081)	(1,997,900)
	1,489,040 ON SYSTEM TRANSP REVENUE	(3,779,800)	(2,478,780)	(3,532,000)
	1,489,041 ON SYSTEM TRANSP DR	(1,619,300)	(1,200,557)	(1,829,900)
	1,489,042 PRP REVENUE - ON SYSTEM TRANSP	(62,100)	(39,504)	(46,900)
	1,489,043 PRP REVENUE - DR ON SYSTEM	(33,500)	(25,251)	(30,100)

Fiscal 2016 Income Statement Budget
 Compared with the Year-Ended March 31, 2015 and Fiscal 2015 Budget

	GI #/Description (GHCT)	Proposed 2016 Budget	Year-Ended March 31, 2015	Adopted 2015 Budget
Regulated operating revenues	TRANSP			
	1,489,310 ON SYSTEM TRANSP RESIDENTIAL	0	(1,863)	0
	1,489,312 ON SYSTEM PRP- RESIDENTIAL	0	(51)	0
	1,489,320 ON SYSTEM TRANSP LG NON-RES	0	(717,482)	0
	1,489,322 ON SYSTEM PRP- LG NON-RES	0	(5,045)	0
	1,489,340 ON SYSTEM TRANSP SM NON-RES	0	(56,028)	0
	1,489,342 ON SYSTEM PRP- SMALL NON-RES	0	(912)	0
	1,489,350 ON SYSTEM TRANSP INTERRUPTIBLE	0	(253,682)	0
	1,489,352 ON SYSTEM PRP- INTERRUPTIBLE	0	(8,411)	0
	1,489,362 ON SYSTEM - SPECIAL CONTRACTS	0	(87,860)	0
	1,489,410 ON SYSTEM TRANSP - DR RESIDENTIAL	0	(4,084)	0
	1,489,412 ON SYSTEM DR - PRP RES	0	(67)	0
	1,489,420 ON SYSTEM TRANSP - DR LG NON-RES	0	(401,179)	0
	1,489,422 ON SYSTEM DR PRP - LG NON-RES	0	(2,334)	0
	1,489,440 ON SYSTEM TRANSP - DR SM NON-RES	0	(11,913)	0
	1,489,442 ON SYSTEM DR PRP - SM NON-RES	0	(186)	0
	1,489,450 ON SYSTEM TRANSP - DR INTERRUPTIBLE	0	(133,332)	0
	1,489,452 ON SYSTEM DR PRP - INTERRUPTIBLE	0	(5,607)	0
Regulated operating revenues		(57,879,500)	(57,647,633)	(51,500,100)
Non-Regulated operating revenues	1,490,000 CM SALES OF PRODUCTS EXTRACTED FROM GAS	(545,000)	(500,058)	(486,300)
	1,490,010 SALE OF PRODUCTS EXTRACTED FROM GAS - OTHER	0	(2,770)	0
	1,490,030 SALES OF PRODUCTS EXTRACTED FROM NAT GAS GF	0	(67,958)	0
	2,496,000 ON SYSTEM SALES	(4,874,700)	(6,322,807)	(7,015,300)
	2,496,100 FRANCHISE TAX & GTI TAX - NET	16,200	23,848	18,300
	3,489,000 REVENUE FROM AFFILIATED CO'S	0	(3,740,733)	0
	3,490,000 CM SALE OF PRODUCTS EXTRACTED FROM GAS	(312,400)	(959,611)	(1,403,000)
	3,496,000 SALES TO OTHERS	(22,309,800)	(29,064,801)	(24,739,000)
	5,489,000 REVENUE FROM AFFILIATED CO'S	(561,600)	0	(364,300)
	5,490,000 CM SALES OF PRODUCTS EXTRACTED FROM GAS	0	(26,740)	0
	5,496,000 REVENUE FROM OIL	(108,000)	(98,378)	(120,000)
	5,497,000 REVENUE FROM ROYALTIES	(50,400)	(53,982)	(42,000)
Non-Regulated operating revenues		(28,745,700)	(40,813,988)	(34,151,600)
Operating Revenues		(86,625,200)	(98,461,622)	(85,651,700)
Regulated purchased gas	1,803,000 PURCHASED GAS - OUTSIDE	24,480,600	12,059,990	18,429,100

Fiscal 2016 Income Statement Budget
 Compared with the Year-Ended March 31, 2015 and Fiscal 2015 Budget

	GI #/Description (GHCT)	Proposed 2016 Budget	Year-Ended March 31, 2015	Adopted 2015 Budget
Regulated purchased gas	1.803.010 PURCHASED GAS COST - RESIDENTIAL	0	6,872,562	0
	1.803.020 PURCHASED GAS COST - LARGE NON-RES	0	3,122,635	0
	1.803.040 PURCHASED GAS COST - SMALL NON-RES	0	2,413,686	0
	1.803.050 PURCHASED GAS COST - INTERRUPTIBLE	0	110,389	0
	1.803.110 UNBILLED PURCHASE GAS	0	(4,346,804)	0
	1.803.210 UNBILLED PURCHASE GAS - RESIDENTIAL	0	2,033,563	0
	1.803.220 UNBILLED PURCHASE GAS - LARGE NON-RES	0	950,079	0
	1.803.240 UNBILLED PURCHASE GAS - SMALL NON-RES	0	707,413	0
	1.803.250 UNBILLED PURCHASE GAS - INTERRUPTIBLE	0	25,724	0
Regulated purchased gas		24,480,600	23,949,237	18,429,100
Non-Regulated purchased gas	1.803.030 PURCHASED GAS - GABBARD FORK PROCESSING	0	4,417	0
	2.803.000 GAS PURCHASED	2,623,600	3,740,733	4,465,200
	3.489.010 AFFILIATED STORAGE REVENUE	0	(11)	0
	3.803.000 GAS PURCHASED	18,070,800	29,280,580	21,052,900
	3.803.010 GAS PURCHASED - CM PROCESSING	228,100	410,628	0
	3.803.100 GAS PURCHASED - I/C	561,600	0	364,300
	5.803.000 PURCHASED GAS	74,800	0	44,400
	5.803.010 GAS PURCHASED - CM PROCESSING	0	21,239	0
Non-Regulated purchased gas		21,558,900	33,457,586	25,926,800
Transportation fee	2.804.000 ON SYSTEM EXPENSE TRANSP FEE	1,652,800	1,784,511	1,860,000
	3.804.000 EXPENSE-TRANSPORTATION FEES	1,918,000	2,096,081	1,997,900
Transportation fee		3,570,800	3,880,592	3,857,900
Operations and maintenance	1.753.010 WELLS & GATHERING PAYROLL	0	28,043	0
	1.753.020 WELLS & GATHERING MISC	2,400	414	2,400
	1.754.010 COMPRESSOR STATION PAYROLL	0	48,675	0
	1.754.020 COMPRESSOR STATION MISC.	80,000	79,887	90,000
	1.764.010 MNT WELLS & GATHERING PAYROLL	0	2,338	0
	1.765.010 MNT COMPRESSOR STATION PAYROLL	0	45,945	0
	1.765.020 MNT COMPRESSOR STATION OTHER	32,000	29,957	42,000
	1.816.010 CM WELLS EXPENSES - PAYROLL	0	103,954	0
	1.816.020 CM WELLS EXPENSES - MISC	15,600	4,992	12,000
	1.818.010 CM COMPRESSOR STATION EXPENSES - PAYROLL	0	22,700	0

Fiscal 2016 Income Statement Budget
 Compared with the Year-Ended March 31, 2015 and Fiscal 2015 Budget

	GI #/Description (GHCT)	Proposed 2016 Budget	Year-Ended March 31, 2015	Adopted 2015 Budget
Operations and maintenance	1.818.020 CM COMPRESSOR STATION EXPENSES - MISC	72,000	62,073	60,000
	1.821.020 CM PURIFICATION OF NATURAL GAS - MISC	135,000	129,477	125,000
	1.824.020 CM OTHER UNDERGROUND STORAGE EXPENSES - MISC	12,000	3,032	12,000
	1.825.000 CM STORAGE WELL ROYALTIES/RENTS	57,500	57,226	57,400
	1.831.020 CM MAINTENANCE STRUCTURES & IMPROVEMENTS - MISC	9,000	2,881	9,000
	1.832.010 CM MAINT OF RESERVOIRS AND WELLS - PAYROLL	0	5,029	0
	1.832.020 CM MAINTENANCE OF RESERVOIRS AND WELLS - MISC	43,000	83,037	43,000
	1.833.020 CM MAINTENANCE OF LINES - MISC	1,200	0	1,200
	1.834.010 CM MAINT OF COMPRESSOR STAT EQUIP - PAYROLL	0	30,149	0
	1.834.020 CM MAINTENANCE OF COMPRESSOR STAT EQUIP - MISC	36,000	14,183	64,000
	1.835.010 CM MAINT OF MEAS & REG STAT EQUIP - PAYROLL	0	316	0
	1.835.020 CM MAINTENANCE OF MEAS & REG STAT EQUIP - MISC	6,000	949	6,000
	1.837.020 CM MAINTENANCE OF OTHER EQUIPMENT - MISC	1,500	1,080	800
	1.838.010 CM MAINT OF DEW POINT CONTROL UNIT - PAYROLL	0	30,207	0
	1.838.020 CM MAINT OF DEW POINT CONTROL UNIT - MISC	40,000	32,685	84,000
	1.856.000 RIGHT OF WAY CLEARING	60,000	25,850	65,000
	1.871.000 TELEMETRY COSTS	21,600	15,227	24,000
	1.880.010 OPERATIONS OFFICE TELEPHONE	109,200	99,935	115,600
	1.880.020 OPERATIONS OFFICE UTILITIES	99,600	97,983	99,600
	1.880.021 UTILITIES DEW POINT CONTROL UNIT	86,400	76,044	84,000
	1.880.030 OPERATIONS OFFICE MISC.	90,000	80,728	104,500
	1.880.031 CM OPERATIONS MISC.	600	2,872	600
	1.880.040 FEES TRAINING SCHOOLS	44,400	39,730	42,000
	1.880.050 UNIFORMS	32,400	28,335	32,400
	1.880.060 WELDING SUPPLIES	18,000	16,532	18,000
	1.881.020 RENT LAND & LAND RIGHTS	14,800	12,831	14,800
	1.886.000 MNT STRUCTURES TRANS & DIST.	0	0	0
	1.887.010 MNT TRANS & DIST MAINS PAYROLL	0	41,117	0
	1.887.020 MNT TRANS & DIST MAINS OTHER	84,000	61,674	84,000
	1.889.000 MNT REG STATION TRANS & DIST.	7,000	3,096	7,000
	1.893.010 MNT OF METERS & REG PAYROLL	0	9,389	0

Fiscal 2016 Income Statement Budget
 Compared with the Year-Ended March 31, 2015 and Fiscal 2015 Budget

	GI #/Description (GHCT)	Proposed 2016 Budget	Year-Ended March 31, 2015	Adopted 2015 Budget
Operations and maintenance	1,893,020 MNT OF METERS & REG OTHER	48,000	55,986	45,000
	1,894,010 MNT OF OTHER EQUIPMENT PAYROLL	0	8,521	0
	1,894,020 MNT OF OTHER EQUIPMENT OTHER	132,000	135,422	132,000
	1,898,010 MNT - TRANSP EQUIP EXPENSE- PAYROLL	0	47,093	0
	1,898,020 MNT - POWER OPR EQUIP EXPENSE-PAYROLL	0	6,848	0
	1,900,010 TRANS & DIST, PAYROLL	3,952,200	2,847,732	3,609,600
	1,900,020 OPR TRANSPORTATION EXPENSES	950,000	859,467	1,040,300
	1,900,030 SMALL TOOLS & WORK EQUIPMENT	114,000	128,913	112,000
	1,903,010 CASHING PAYROLL	430,800	412,385	420,000
	1,903,020 CUSTOMER COLLECTIONS & RECORDS	352,700	353,507	360,000
	1,904,000 UNCOLLECTIBLE ACCOUNTS	149,300	213,871	164,500
	1,908,010 CUSTOMER ASSISTANCE	30,000	30,000	30,000
	1,913,000 ADVERTISING	0	450	4,800
	1,920,010 ADMINISTRATIVE PAYROLL	2,995,200	2,937,219	3,001,200
	1,920,020 ADM TRANSPORTATION EXPENSES	96,000	93,027	95,000
	1,921,010 ADM TELEPHONE	150,000	149,511	204,000
	1,921,030 BOOKS & SUBSCRIPTIONS	35,400	34,646	30,000
	1,921,040 COMPANY FORMS	3,600	7,104	6,000
	1,921,050 SMALL SUPPLY ITEMS	40,800	31,043	40,800
	1,921,060 MISCELLANEOUS OTHER ITEMS	70,000	52,515	144,000
	1,921,070 EMPLOYEE MEMBERSHIPS	5,100	5,189	4,900
	1,921,080 SAFETY LITERATURE & EDUCATION	14,400	9,427	14,400
	1,921,090 ENGR & DRAFTING SUPPLIES	6,000	5,273	6,000
	1,921,100 ADM UTILITIES	62,400	61,242	55,200
	1,921,110 INVENTORY - DIFFERENCE	0	839	0
	1,921,210 TRAVEL ETC CO BUS PRES & CEO	7,000	5,759	11,000
	1,921,220 TRAVEL ETC CO BUS OFFICERS	18,000	17,780	20,000
	1,921,230 TRAVEL ETC CO BUS OPER & CONST	14,400	12,572	8,400
	1,921,240 TRAVEL ETC CO BUS ADM&CUST SER	7,200	884	7,200
	1,921,250 TRAVEL ETC CO BUS EXTERNAL AFFAIRS	0	0	0
	1,921,260 TRAVEL ETC CO BUS FINANCE	24,200	8,618	24,000
	1,921,290 CO. BUS. MEALS & ENTERTAINMENT	35,200	30,575	39,600
	1,921,300 COMPUTER EQUIPMENT OPERATIONS	10,000	8,874	10,800

Fiscal 2016 Income Statement Budget
 Compared with the Year-Ended March 31, 2015 and Fiscal 2015 Budget

	GI #/Description (GHCT)	Proposed 2016 Budget	Year-Ended March 31, 2015	Adopted 2015 Budget
Operations and maintenance	1.922.000 EXP. TRANSFERRED - CAPITAL	(3,134,800)	(2,927,385)	(3,133,400)
	1.922.010 EXPENSES TRANSFERRED (CANADA MOUNTAIN)	(307,400)	(239,970)	(279,800)
	1.922.100 EXP. TRANSFERRED I/C	(208,800)	(189,442)	(172,800)
	1.922.200 EXP. TRANSFERRED - INCENTIVE COMP	(670,200)	(2,125,111)	(1,339,100)
	1.922.300 EXP. TRANSFERRED - NATURAL GAS LIQUIDS	(91,000)	(62,185)	(153,500)
	1.923.010 OUTSIDE SERVICES LEGAL	80,000	118,415	90,000
	1.923.020 OUTSIDE SERVICES ACCOUNTING	467,500	468,499	492,000
	1.923.030 OUTSIDE SERVICES JANITORIAL	67,400	62,238	67,400
	1.923.040 OUTSIDE SERVICES OTHER	163,300	133,564	137,200
	1.923.050 OUTSIDE SERVICES COMPUTERS	663,000	514,075	582,600
	1.924.000 INSURANCE	788,400	787,046	752,400
	1.925.000 TERM LIFE INSURANCE	4,200	2,946	3,600
	1.926.010 TIME OFF PAYROLL	0	595,528	0
	1.926.020 PENSION	888,800	796,753	1,258,200
	1.926.030 EMPLOYEE 401K PLAN	439,700	356,054	383,900
	1.926.040 MEDICAL COVERAGE	1,300,000	1,199,750	1,444,800
	1.926.050 SALARY CONTINUATION COVERAGE	93,600	91,050	90,600
	1.926.070 EMPLOYEE EDUCATION	14,000	12,220	11,000
	1.926.080 EMPLOYEE RECREATION & SOCIAL	10,500	10,074	8,800
	1.926.100 SUPPLEMENTAL RETIREMENT PLAN	64,000	109,093	65,200
	1.926.110 EQUITY & INCENTIVE COMPENSATION	670,200	2,125,111	1,339,100
	1.928.000 REGULATORY COMMISSION EXPENSE	160,000	144,264	132,600
	1.930.010 DIRECTOR FEES & EXPENSES	419,600	340,709	277,600
	1.930.020 COMPANY MEMBERSHIPS	69,000	66,047	68,000
	1.930.030 FEES CONVENTIONS & MEETINGS	6,000	3,939	8,000
	1.930.040 MARKETING	0	2,963	4,000
	1.930.050 COMPANY RELATIONS	13,000	13,705	16,000
	1.930.060 TRUSTEE, REGISTRAR, AGENT FEES	85,000	74,125	91,000
	1.930.080 STOCKHOLDER REPORTS	119,900	120,346	121,400
	1.930.090 CUSTOMER & PUBLIC INFORMATION	24,000	18,138	24,000
	1.930.100 PUBLIC & COMMUNITY RELATIONS	25,000	30,142	25,000
	1.930.110 CONSERVATION PROGRAM	2,400	1,050	2,400
	1.930.120 LOBBYING EXPENDITURES	7,200	9,054	5,000
	1.930.130 MISC NON TAX DEDUCTIBLE	0	0	0
	1.932.010 MNT COMMUNICATION EQUIPMENT	38,400	37,589	36,000

Fiscal 2016 Income Statement Budget
 Compared with the Year-Ended March 31, 2015 and Fiscal 2015 Budget

	GI #/Description (GHCT)	Proposed 2016 Budget	Year-Ended March 31, 2015	Adopted 2015 Budget
Operations and maintenance	1,932,020 MNT OFFICE EQUIPMENT	36,000	26,363	36,000
	1,932,030 MNT GENERAL STRUCTURES	60,000	38,578	60,000
	1,932,050 MAINTENANCE COMPUTER EQUIPMENT	133,800	64,213	104,700
	2,415,030 SALES TAX COMMISSION	(600)	(600)	(1,900)
	2,904,000 UNCOLLECTIBLE ACCOUNTS	0	0	0
	2,921,060 MISCELLANEOUS OTHER ITEMS	0	0	0
	2,923,000 OUTSIDE SERVICES I/C	69,600	62,100	57,600
	2,923,010 OUTSIDE SERVICES - CANADA MOUNTAIN	0	0	0
	2,923,100 OUTSIDE SERVICES	0	714	0
	2,923,200 OUTSIDE SERVICES - INCENTIVE COMP	201,500	654,366	401,400
	2,923,300 OUTSIDE SERVICES - NATURAL GAS LIQUIDS	0	0	0
	3,923,000 OUTSIDE SERVICES - INTERCOMPANY	69,600	62,100	57,600
	3,923,010 OUTSIDE SERVICES - CANADA MOUNTAIN	307,400	220,710	279,800
	3,923,200 OUTSIDE SERVICES - INCENTIVE COMP	435,400	1,120,984	870,300
	3,923,300 OUTSIDE SERVICES - NATURAL GAS LIQUIDS	91,000	60,548	153,500
	5,752,010 GAS WELLS - PAYROLL	0	16,215	0
	5,752,020 GAS WELLS - OTHER	6,000	3,631	6,000
	5,763,010 MNT - GAS WELLS - PAYROLL	0	13,733	0
	5,763,020 MNT - GAS WELLS - OTHER	9,600	12,975	10,800
	5,923,000 OUTSIDE SERV. I/C	69,600	65,242	57,600
	5,923,010 OUTSIDE SERVICES - CANADA MOUNTAIN	0	19,260	0
	5,923,100 OUTSIDE SERVICES	3,000	1,957	5,500
	5,923,200 OUTSIDE SERVICES - INCENTIVE COMP	33,300	349,761	67,400
	5,923,300 OUTSIDE SERVICES - NATURAL GAS LIQUIDS	0	1,637	0
	5,924,000 INSURANCE	8,400	8,609	8,400
Operations and maintenance		14,770,600	15,506,353	15,574,900
Depreciation and depletion	1,403,000 DEPRECIATION EXPENSE	6,658,200	6,193,971	6,470,100
	1,406,000 AMORT OF GAS PLANT ACQ ADJ- TRANEX	0	(58,800)	(58,800)
	5,403,100 DEPRECIATION EXPENSE FOR ASSET RETIREMENT COST	23,200	23,081	23,200
	5,404,000 DEPLETION EXPENSE	25,500	24,382	25,800
	5,411,100 ACCRETION EXPENSE	39,300	35,556	36,500
Depreciation and depletion		6,746,200	6,218,189	6,496,800
Taxes other than income taxes	1,408,010 LICENSE & PRIVILEGE FEES	6,300	6,258	5,500
	1,408,020 PROPERTY TAXES	2,068,000	2,063,442	1,770,000

Fiscal 2016 Income Statement Budget

Compared with the Year-Ended March 31, 2015 and Fiscal 2015 Budget

	GI #/Description (GHCT)	Proposed 2016 Budget	Year-Ended March 31, 2015	Adopted 2015 Budget
Taxes other than income taxes	1.408.030 PAYROLL TAXES	618,600	600,572	618,500
	2.408.000 TAXES - NON INCOME	0	(15,431)	0
	3.408.000 TAXES - NON INCOME	36,000	37,980	30,000
	5.408.000 PROPERTY TAXES	11,500	11,033	11,200
Taxes other than income taxes		2,740,400	2,703,854	2,435,200
Operating Expenses		73,867,500	85,715,811	72,720,700
Other (income) deductions, net	1.415.010 LABOR SERVICE REVENUE	(4,300)	(4,742)	(4,500)
	1.415.020 MERCHANDISING REVENUE	(10,400)	(11,756)	(16,000)
	1.415.030 SALES TAX COMMISSION	(600)	(600)	(7,300)
	1.416.010 LABOR SERVICE EXPENSE	0	2,130	0
	1.416.020 MERCHANDISING EXPENSE	8,400	10,670	13,200
	1.419.000 INTEREST & DIVIDEND INCOME	0	(47,039)	0
	1.421.000 MISC NON OPERATING INCOME	(9,200)	(1,757)	(4,800)
	1.421.010 MISC NON OPERATING EXPENSE - PAYROLL	0	4,136	0
	1.426.020 LIFE INSURANCE CO. BENEFICIARY	0	(23,256)	0
	2.421.000 MISC NON OPERATING INCOME	0	0	0
	5.421.000 MISC NON OPERATING INCOME	0	0	0
Other (Income) deductions, net		(16,100)	(72,214)	(19,400)
Other (income) deductions, net		(16,100)	(72,214)	(19,400)
Interest charges	1.427.000 INTEREST ON LONG TERM DEBT	2,247,600	2,325,099	2,311,800
	1.428.000 AMORT OF DEBT EXPENSES	233,500	241,700	249,600
	1.431.010 INTEREST ON CUSTOMER DEPOSITS	1,200	828	1,200
	1.431.020 INTEREST ON SHORT-TERM DEBT	48,000	50,707	48,000
	1.431.021 SUBSIDIARY INTEREST	(29,900)	(37,800)	(63,500)
	2.419.000 INTEREST AND DIVIDEND INCOME	12,000	10,100	18,000
	3.419.000 INT. INCOME - SUBS	23,900	32,000	43,100
	5.431.000 INTEREST EXPENSE - SUBS	(6,000)	(4,300)	2,400
Interest charges		2,530,300	2,618,334	2,610,600
Interest Charges		2,530,300	2,618,334	2,610,600
Net (Income) Loss Before Income Taxes		(10,243,500)	(10,199,690)	(10,339,800)
Income taxes	1.409.010 CURRENT FED INC TAX	0	2,526,403	0
	1.409.011 APB 28 TRUE UP	0	0	0
	1.409.020 CURRENT STATE INC TAX	0	570,532	0
	1.409.030 FIN 48 PROVISION	0	(186)	0
	1.409.070 ESTIMATED INTERIM INCOME TAXES	3,068,700	0	3,083,800
	1.409.080 NON REGULATED FEDERAL TAXES	4,800	23,080	4,800
	1.409.081 NON REGULATED FEDERAL TAXES - NAT GAS LIQUIDS	206,900	181,011	184,600

Fiscal 2016 Income Statement Budget
 Compared with the Year-Ended March 31, 2015 and Fiscal 2015 Budget

	GI #/Description (GHCT)	Proposed 2016 Budget	Year-Ended March 31, 2015	Adopted 2015 Budget
Income taxes	1,409.090 NON REGULATED STATE TAXES	0	4,333	0
	1,409.091 NON REGULATED STATE TAXES - NAT GAS LIQUIDS	0	33,982	0
	1,410.000 DEFERRED INCOME TAXES	0	502,087	0
	1,410.010 AMORT OF REGULATORY LIABILITY	(39,600)	(45,900)	(64,800)
	1,420.000 INVESTMENT TAX CREDIT NET	(10,800)	(14,350)	(22,800)
	2,409.010 CURRENT FED INC TAX	0	69,617	0
	2,409.011 APB 28 TRUE UP	0	0	0
	2,409.012 CURRENT FED INC TAX - EQUITY & INCENT COMP	(76,900)	(209,136)	(152,700)
	2,409.020 CURRENT STATE INC TAX	0	13,069	0
	2,409.022 CURRENT STATE INC TAX - EQUITY & INCENT COMP	0	(39,262)	0
	2,409.070 ESTIMATED INTERIM INCOME TAXES	190,300	0	227,100
	2,410.000 DEFERRED INCOME TAXES	0	189,423	0
	3,409.010 CURRENT FEDERAL INCOME TAX	0	551,980	0
	3,409.011 APB 28 TRUE UP	0	0	0
	3,409.012 CURRENT FED INC TAX - EQUITY & INCENT COMP	(164,900)	(358,266)	(330,500)
	3,409.020 CURRENT STATE INCOME TAX	0	103,626	0
	3,409.022 CURRENT STATE INC TAX - EQUITY & INCENT COMP	0	(67,259)	0
	3,409.070 ESTIMATED INTERIM INCOME TAXES	499,500	0	821,000
	3,410.000 DEFERRED INCOME TAXES	0	(61,712)	0
	5,409.010 CURRENT FEDERAL INCOME TAX	0	76,017	0
	5,409.011 APB 28 TRUE UP	0	0	0
	5,409.012 CURRENT FED INC TAX - EQUITY & INCENT COMP	(12,900)	(111,783)	(26,000)
	5,409.020 CURRENT STATE INCOME TAX	0	14,271	0
	5,409.022 CURRENT STATE INC TAX - EQUITY & INCENT COMP	0	(20,986)	0
	5,409.070 ESTIMATED INTERIM INCOME TAXES	172,700	0	111,800
	5,410.000 DEFERRED INCOME TAXES	0	(118,814)	0
Income taxes		3,837,800	3,811,779	3,836,300
Income Taxes		3,837,800	3,811,779	3,836,300
Income Taxes		3,837,800	3,811,779	3,836,300
Net (Income) Loss		(6,405,700)	(6,387,911)	(6,503,500)
Consolidated - Net Income		(6,405,700)	(6,387,911)	(6,503,500)

**Fiscal 2016 Capital Budget with 2017-2020 Projections
and Year-Ended March 31, 2015
By Agent and Capital Budget Account**

Agent	Account	Description	Year-Ended March 31, 2015 Actual	2015 Adopted	2016 Adopted	2017 Projected	2018 Projected	2019 Projected	2020 Projected
BSR	1325	GATHERING LAND & RIGHTS	-	-	69,600	-	-	-	-
	1327	GATHERING COMP STAT STRUCTURES	-	-	15,200	-	-	-	-
	1332	GATHERING LINES	17,707	-	99,000	-	-	-	-
	1333	GATH COMP STAT EQUIPMENT	-	-	27,000	-	-	-	-
	1334	GATH MEAS & REG STAT EQUIPMENT	15,020	30,000	41,000	-	-	-	-
	1351	STOR STRUCTURES & IMPROVEMENTS	10,223	-	127,100	-	-	-	-
	1352	STORAGE WELLS	1,569,941	900,000	-	600,000	-	600,000	-
	135202	STORAGE RESERVOIRS	118,830	-	-	-	-	-	-
	1353	STORAGE LINES	5,091	206,300	-	137,500	-	137,500	-
	1354	STORAGE COMPRESSOR STAT EQUIP	231,706	-	-	-	-	-	-
	1355	STORAGE MEASURING & REG EQUIP	60,126	36,800	-	24,500	-	24,500	-
	1356	PURIFICATION EQUIPMENT	1,296	318,000	60,000	172,000	-	212,000	-
	1357	STORAGE OTHER EQUIPMENT	-	-	15,000	-	-	-	-
	1366	TRANSM STRUCTURES & IMPROVMENTS	6,847	-	-	-	-	-	-
	1367	TRANSMISSION MAINS	912,727	1,064,300	430,000	600,000	60,000	60,000	60,000
	1368	TRANSM COMPRESSOR STAT EQUIPMT	13,773	-	-	-	-	-	-
	1369	TRANSM MEASURING & REG EQUIPMT	107,706	243,900	212,600	108,000	108,000	108,000	108,000
	1395	LABORATORY EQUIPMENT	17,239	15,600	-	5,000	5,000	5,000	5,000
	532523	WORKING INTEREST INVESTMENT	1,700	-	-	-	-	-	-
	533101	GAS WELL EQUIPMENT	-	39,900	24,000	24,000	24,000	24,000	24,000
BSR			3,089,931	2,854,800	1,120,500	1,871,000	197,000	1,171,000	197,000
GRJ	139909	CONTINGENCY	-	513,000	355,000	354,000	266,000	298,000	241,000
GRJ			-	513,000	355,000	354,000	266,000	298,000	241,000
JBB	139902	COMPUTER SOFTWARE	410,695	586,000	1,021,500	670,000	770,000	405,000	385,000
	139903	COMPUTER HARDWARE	120,877	131,200	92,200	124,000	240,000	265,000	120,000
JBB			531,572	717,200	1,113,700	794,000	1,010,000	670,000	505,000
JLC	136501	TRANSM LAND & LAND RIGHTS	89,653	37,500	-	-	-	-	-
	136502	TRANSM RIGHTS OF WAY	12,643	60,900	18,800	20,000	20,000	20,000	20,000
	1371	TRANSMISSION OTHER EQUIPMENT	-	18,000	9,000	12,000	12,000	12,000	12,000
	1374	DISTRIBUTION LAND & ROW	1,451	6,000	6,000	6,000	6,000	6,000	6,000
	1375	DIST STRUCTURES & IMPROVEMENTS	1,960	5,000	5,000	5,000	5,000	5,000	5,000
	1376	DISTRIBUTION MAINS	2,510,595	2,450,000	2,400,000	2,400,000	2,000,000	2,000,000	2,000,000
	1378	DIST GENERAL REG STATIONS	195,542	73,000	76,000	36,000	36,000	36,000	36,000
	1379	DIST CITY GATE REG STATIONS	23,916	50,000	25,000	-	-	-	-
	1380	DISTRIBUTION SERVICES	1,029,975	1,050,000	880,000	800,000	800,000	800,000	800,000
	1381	DISTRIBUTION METERS	177,385	116,700	243,900	100,000	100,000	100,000	100,000
	1382	DIST METER & REG INSTALLATION	118,893	128,400	128,400	100,000	100,000	100,000	100,000
	1383	DISTRIBUTION REGULATORS	200,982	113,300	110,900	100,000	100,000	100,000	100,000
	1385	DIST INDUSTRIAL METER SETS	78,755	36,000	36,000	36,000	36,000	36,000	36,000
	1390	GEN STRUCTURES & IMPROVEMENTS	55,419	93,700	55,200	50,000	50,000	50,000	50,000
	1391	OFFICE FURNITURE & EQUIPMENT	7,982	14,300	14,400	12,000	12,000	12,000	12,000
	1392	TRANSPORTATION EQUIPMENT	284,638	626,000	610,800	600,000	500,000	500,000	500,000
	1394	TOOLS, SHOP & GARAGE EQUIPMENT	50,536	78,700	40,000	60,000	60,000	60,000	60,000
	139401	COMPRESSED NAT GAS STAT & EQUIP	-	1,300,000	-	50,000	50,000	50,000	50,000
	1396	POWER OPERATED EQUIPMENT	339,286	404,500	170,000	200,000	200,000	200,000	200,000
	1397	COMMUNICATION EQUIPMENT	-	6,000	6,000	6,000	6,000	6,000	6,000
	1398	MISCELLANEOUS EQUIPMENT	9,469	9,700	9,600	5,000	5,000	5,000	5,000
	139931	COMPUTERIZED OFFICE EQUIPMENT	26,114	15,000	24,000	24,000	24,000	24,000	24,000
JLC			5,215,193	6,692,700	4,869,000	4,622,000	4,122,000	4,122,000	4,122,000
Overall			8,836,696	10,777,700	7,458,200	7,441,000	5,595,000	6,261,000	5,065,000

**Minutes of the Quarterly Meeting of the Board of Directors
of Delta Natural Gas Company, Inc.
Held in Winchester, Kentucky on May 18, 2016**

The quarterly meeting of the Board of Directors of Delta Natural Gas Company, Inc. was held at the principal office of the Company at 3617 Lexington Road, Winchester, Kentucky, on Wednesday, May 18, 2016 beginning at 9:00 a.m. E.S.T., pursuant to notice attached hereto as Exhibit I.

The following directors were present: Linda K. Breathitt, Jacob P. Cline III, Sandra C. Gray, Edward J. Holmes, Glenn R. Jennings, Michael J. Kistner, Fred N. Parker, Rodney L. Short, Arthur E. Walker, Jr. The following officers were present: John B. Brown and Matthew D. Wesolosky.

Mr. Jennings, the Chairman, called the meeting to order, announced a quorum and the meeting proceeded.

The first order of business was the approval of the minutes of the quarterly meeting of Directors held on February 12, 2016. Copies of said minutes had been posted on Boardbooks prior to the meeting. Upon motion duly made, seconded and carried unanimously, it was

RESOLVED, that the minutes of the quarterly Board of Directors' meeting held February 12, 2016, as circulated, be approved and that reading of said minutes be waived.

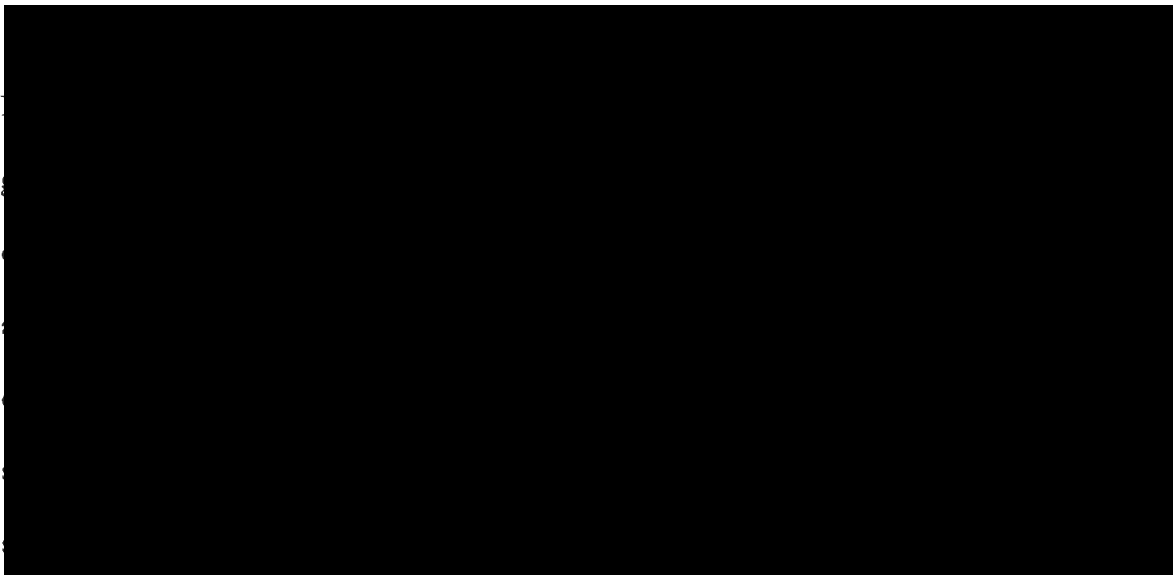
Mr. Kistner, Chairman of the Audit Committee, discussed with the Board a meeting held by that Committee on May 4, 2016.

Mr. Brown reviewed the Company's results of operations and financial position compared to history and budget. The financial presentation, Quarterly Summary Report (Exhibit II), and the draft of the Company's Quarterly Report on Form 10-Q for the period

ended March 31, 2016 were posted on Boardbooks prior to the meeting. Mr. Brown's financial presentation also included a review and discussion of the Operating and Capital Budgets for fiscal year 2017 (Exhibit III), a copy of which had been posted on Boardbooks prior to the meeting. After discussion, on motion duly made, seconded and carried unanimously, it was

RESOLVED, that the Operating and Capital Budgets for fiscal year 2017 are approved as submitted.

Sarah Mills and Rutheford Campbell, both with Stoll Keenon Ogden LLC ("SKO"), then joined the meeting and Mr. Jennings updated the Board on Delta's June 30, 2016 earnings projection. As discussed with the Board at its February meeting, the Company expects the dividends paid for fiscal 2016 to exceed earnings. Mr. Jennings, Mr. Brown and Mr. Wesolosky believe that filing a general rate case now utilizing a 2015 calendar test year should not be undertaken. Mr. Brown and Mr. Jennings discussed with the Board various rate case considerations and other strategies for improving earnings.



Following the discussion led by SKO, Mr. Jennings referred to an analysis of DGAS price and volume changes for calendar year to date and discussed the increase in stock value since January 1, 2016 and increased volume as noted on a handout prepared by Alliance

Advisors (Exhibit V). [REDACTED]

[REDACTED] Mr. Jennings discussed with the Board the three firms who presented proposals that were shared with the Board at its August, 2015 meeting: RBC Capital Markets, Tudor Pickering Holt & Co and Wells Fargo Securities. Mr. Jennings also referred to the presentation given by Tudor Pickering Holt & Co when they attended the Board's May, 2015 meeting. The Board directed Mr. Jennings and Mr. Brown to further consider investment banking firms and discuss this further with the Board at its August meeting, or sooner if any events transpire that warrant investment banking representation before the August meeting. Ms. Mills and Mr. Campbell then left the meeting.

The declaration of a dividend on common stock was discussed. Upon motion duly made, seconded and carried unanimously, it was

RESOLVED, that a dividend on common stock of \$.205 per share, for the period ended March 31, 2016, be paid to common shareholders of record as of the close of business on June 1, 2016, said dividend to be paid June 15, 2016.

Next, Mr. Brown reviewed his memo dated May 3, 2016 to Delta's officers concerning Delta's updated performance indicators. This memo had been posted to Boardbooks prior to the meeting and a copy is attached as Exhibit VI.

Resolutions posted to Boardbooks prior to the meeting to renew the formulaic plan for payment of monthly director fees in shares of Company stock were discussed. Upon motion duly made, seconded and carried unanimously, the Board approved the following resolutions:

WHEREAS, Delta Natural Gas Company, Inc. (the "Company") pays each member of its Board of Directors (the "Board") a monthly fee of \$2,200 for his or her service as a member of the Board (the "Monthly Fee"); and

WHEREAS, on November 17, 2005, the Board adopted an Amended and Restated Dividend Reinvestment and Stock Purchase Plan ("DRIP") and subsequently registered 400,000 shares (adjusted for stock split) of its common stock for sale under the DRIP; and

WHEREAS, Computershare Trust Company is the administrator of the DRIP ("Plan Administrator"); and

WHEREAS, the DRIP permits Company shareholders a method of investing all or part of their dividends in additional shares of Company common stock and the option to make additional, voluntary cash payments ("Optional Investments") to the DRIP of up to \$50,000 in any calendar year to purchase additional shares of Company common stock, all dividend reinvestments and Optional Investments are purchased by the Plan Administrator on the dates specified in the DRIP and at the pricing formula specified in the DRIP; and

WHEREAS, the Board has determined that it is in the Company's interest to enhance the ownership by its directors of Company common stock by paying a portion of the Directors Fees to its directors in the form of shares of Company common stock and, in order to, among other things, insure that any such shares of Company common stock are issued to Company directors in compliance with the Securities Act of 1933 and the Securities Exchange Act of 1934 (the "Exchange Act"), the Board deems it necessary and appropriate to adopt the within resolutions; and

WHEREAS, Linda K. Breathitt, Sandra C. Gray, Edward J. Holmes and Fred N. Parker desire to have a portion of their Monthly Fee paid to them in the form of Company common stock;

NOW THEREFORE, BE IT RESOLVED, that in each month during fiscal year 2017, the Company shall have \$500, \$1,900, \$1,500 and \$1,100 of the Monthly Fee due and owing to each of Linda K. Breathitt, Sandra C. Gray, Edward J. Holmes and Fred N. Parker, respectively, delivered to Ms. Breathitt, Dr. Gray, Mr. Holmes and Mr. Parker in the form of shares of Company common stock (including fractional shares).

FURTHER RESOLVED, that the Company shall send to the Plan Administrator each month \$500 for the account of Linda K. Breathitt, \$1,900 for the account of Sandra C. Gray, \$1,500 for the account of Edward J. Holmes and \$1,100 for the account of Fred N. Parker, which payments shall be (a) treated as an Optional Investment under the DRIP for Ms. Breathitt, Dr. Gray, Mr. Holmes and for Mr. Parker and (b) be sent sufficiently far in advance so that the Plan Administrator may apply the Optional Investments on the Pricing Date (as such term is defined in the DRIP) for that month.

FURTHER RESOLVED, that these resolutions are intended to comply with the acquisition exemption of Rule 16b-3(d) of the Exchange Act by establishing a "formulaic plan" for the payment of \$500, \$1,900, \$1,500 and \$1,100 of the Monthly Fee in shares of Company stock to each of Ms. Breathitt, Dr. Gray, Mr. Holmes and Mr. Parker, respectively.

Mr. Brown discussed the 2016 Directors & Officers Questionnaire to be made available on Boardbooks the week of June 20. SKO has concluded [REDACTED]


[REDACTED] A summary of the questionnaire timing and instructions for completing the questionnaire online was posted to Boardbooks prior to the meeting.

Due to timing, it was decided to wait until Delta's August Board meeting for Mr. Wesolosky to review the status of Delta's cyber security program, and for Mr. Brown to discuss Delta's cyber security insurance coverage.

The next Board meeting was announced for Thursday, August 18, 2016 at Delta's Winchester office. The meeting will convene after the completion of meetings of the Audit Committee and the Corporate Governance Committee to be held earlier that day.


The Board adjourned into Executive Session with only the Independent Directors in attendance. Mr. Kistner, Lead Director, chaired that session. There were no recommendations or concerns from that session that required action.

There being no further business to come before the meeting, the meeting was adjourned.



Glenn R. Jennings
Chairman of the Board, President and Chief
Executive Officer

Attest:



John B. Brown
Chief Operating Officer, Treasurer and
Secretary



COMPANY CORRESPONDENCE

To: Board of Directors
 From: John Brown
 Subject: Fiscal 2017 Budgets
 Date: May 10, 2016

Attached are Delta's proposed operating and capital budgets for the upcoming fiscal year ending June 30, 2017.

The operating budget account comparison includes the 2017 budget, the twelve months ended March 31, 2016 actual results and the 2016 budget. The operating budget for fiscal 2017 reflects net income of \$6,409,700, or \$.92 per share. Comparative net income and earnings per share (in dollars) are as follows for the twelve month periods:

(\$)	<u>6/30/17</u> <u>Budget</u>	<u>3/31/16</u> <u>Actual</u>	<u>6/30/16</u> <u>Budget</u>
Before incentive compensation			
Net income	6,437,100	5,590,777	6,821,200
Earnings per common share (1)	.93	.79	.96
Incentive compensation and cash bonus (net of tax)	27,400	332,907	415,500
After incentive compensation			
Net income	6,409,700	5,257,870	6,405,700
Earnings per common share (1)	.92	.75	.90

Natural gas sales and transportation volumes are budgeted utilizing history. Adjustments are made to normalize for weather and for other known changes in customers' requirements. Comparative throughput volumes are as follows (in million cubic feet) for the twelve month periods:

	<u>6/30/17</u> <u>Budget</u>	<u>3/31/16</u> <u>Actual</u>	<u>6/30/16</u> <u>Budget</u>
Regulated segment			
Natural gas sales	2,988	2,552	3,015
Off system transportation (2)	11,868	12,243	10,832
On system transportation (2)	<u>5,181</u>	<u>5,180</u>	<u>4,842</u>
	<u>20,037</u>	<u>19,975</u>	<u>18,689</u>
Non-regulated segment			
Natural gas sales	7,102	7,433	6,624
Natural gas liquids	2,396	1,977	2,449
Calendar degree days (% of 30 year average)	100%	81%	100%

(1) Based on 6,953,000, 7,052,157 and 7,104,000 weighted average shares outstanding for the 2017 Budget, 3/31/16 Actual and 2016 Budget, respectively.
 (2) Includes volumes transported for the non-regulated segment.

Revenues and gas costs are budgeted based upon estimated volumes assuming normal weather at current rates. Revenues from the sales of liquids are budgeted on experience and an estimate of the future market value of the liquids of \$.20 per gallon. Enpro production estimates, and related depletion and royalties, are based upon planned levels of production considering historical production.

Payroll is based on existing employees at current salaries plus raises to be given effective July 1. The budget provides for an overall salary increase of 2% for 2017 and also includes an estimate for overtime. The budget assumes that no discretionary incentive compensation will be awarded or incentive compensation plan targets will be achieved.

Other significant items in the operating budget include employee benefits, which are based on the benefit plans in effect and the budgeted payroll. Maintenance is estimated based upon expected levels of maintenance and historical cost levels. Insurance is based upon coverage in effect and applicable premiums. Bad debt expense is estimated based on expected revenues and historical write-off results. Depreciation is based on plant in service and expected to be in service at the current effective depreciation rates for the various classes of property. Taxes other than income taxes, which are primarily property and payroll taxes, are based on the property and payroll budgeted and the related tax rates. Long-term interest costs are based on existing long-term debt at embedded rates. Short-term interest is estimated using projected cash flows and resultant expected monthly short-term borrowing levels at a projected interest rate of 2%. Income taxes are based on the effective income tax rate and pre-tax budgeted net income.

The budget includes an assumption that the Company will repurchase 325,000 shares of common stock through the end of 2017, decreasing average shares outstanding by 175,200 shares, increasing net income by \$.02 per share.

The capital budget comparison includes the proposed budget for fiscal 2017, the 2016 budget, and it reflects twelve months ended actual results through March 31, 2016. It also includes projections for fiscal 2018 – 2021.

The capital budget for 2017 is projected at \$9,618,300. Distribution mains of \$2,400,000 includes 50,000 feet of extensions and 75,000 feet of replacements performed by Delta's six existing in-house construction crews and two contract crews. Distribution service lines, meters and regulators are estimated at \$1,845,100. The budget includes \$1,912,500 for a project to add a directional well at our Canada Mountain storage facility. Estimated purchases of computer equipment and software are included for \$1,462,000, primarily to continue replacing financial accounting systems. Planned vehicle and equipment purchases are estimated at \$959,400. Also, a capital expenditure contingency of \$460,000, or approximately 5% of the capital budget, has been included.

The budgets will be reviewed with the Board for consideration and approval at your next meeting on May 18.

cc: Officers

Fiscal 2017 Income Statement Budget Summary
 Compared with the Year-Ended March 31, 2016 and Fiscal 2016 Budget

	Proposed 2017 Budget	Year-Ended March 31, 2016	Adopted 2016 Budget
Regulated operating revenues	(53,290,800)	(44,819,050)	(57,879,500)
Non-Regulated operating revenues	(24,275,500)	(26,162,490)	(28,745,700)
Operating Revenues	(77,566,300)	(70,981,540)	(86,625,200)
Regulated purchased gas	19,485,200	11,740,285	24,480,600
Non-Regulated purchased gas	18,064,600	20,700,330	21,558,900
Transportation fee	3,542,400	3,628,020	3,570,800
Operations and maintenance	13,950,100	14,504,931	14,770,600
Depreciation and depletion	6,779,700	6,473,837	6,746,200
Taxes other than income taxes	3,043,000	2,885,641	2,740,400
Operating Expenses	64,865,000	59,933,045	73,867,500
Other (income) deductions, net	(14,000)	34,830	(16,100)
Other (income) deductions, net	(14,000)	34,830	(16,100)
Interest charges	2,463,000	2,548,414	2,530,300
Interest Charges	2,463,000	2,548,414	2,530,300
Net (Income) Loss Before Income Taxes	(10,252,300)	(8,465,251)	(10,243,500)
Income taxes	3,842,600	3,207,381	3,837,800
Income Taxes	3,842,600	3,207,381	3,837,800
Net (Income) Loss	(6,409,700)	(5,257,870)	(6,405,700)
Consolidated - Net Income	(6,409,700)	(5,257,870)	(6,405,700)

Fiscal 2017 Income Statement Budget Summary
 Compared with the Year-Ended March 31, 2016 and Fiscal 2016 Budget

Segment: Regulated

	Proposed 2017 Budget	Year-Ended Mar 31, 2016	Adopted 2016 Budget
Regulated operating revenues	(53,290,800)	(44,819,050)	(57,879,500)
Operating Revenues	(53,290,800)	(44,819,050)	(57,879,500)
Regulated purchased gas	19,485,200	11,740,285	24,480,600
Operations and maintenance	13,308,300	13,655,532	13,466,800
Depreciation and depletion	6,687,000	6,386,830	6,658,200
Taxes other than income taxes	2,983,000	2,827,219	2,692,900
Operating Expenses	42,463,500	34,609,866	47,298,500
Interest charges	2,414,500	2,503,914	2,500,400
Interest Charges	2,414,500	2,503,914	2,500,400
Net (Income) Loss Before Income Taxes	(8,412,800)	(7,705,270)	(8,080,600)
Income taxes	3,227,500	2,918,892	3,018,300
Income Taxes	3,227,500	2,918,892	3,018,300
Income Taxes	3,227,500	2,918,892	3,018,300
Net (Income) Loss	(5,185,300)	(4,786,377)	(5,062,300)

Segment: Non-Regulated

	Proposed 2017 Budget	Year-Ended Mar 31, 2016	Adopted 2016 Budget
Non-Regulated operating revenues	(24,275,500)	(26,162,490)	(28,745,700)
Operating Revenues	(24,275,500)	(26,162,490)	(28,745,700)
Non-Regulated purchased gas	18,064,600	20,700,330	21,558,900
Transportation fee	3,542,400	3,628,020	3,570,800
Operations and maintenance	641,800	849,399	1,303,800
Depreciation and depletion	92,700	87,007	88,000
Taxes other than income taxes	60,000	58,422	47,500
Operating Expenses	22,401,500	25,323,179	26,569,000
Other (income) deductions, net	(14,000)	34,830	(16,100)
Other (income) deductions, net	(14,000)	34,830	(16,100)
Interest charges	48,500	44,500	29,900
Interest Charges	48,500	44,500	29,900
Net (Income) Loss Before Income Taxes	(1,839,500)	(759,982)	(2,162,900)
Income taxes	615,100	288,489	819,500
Income Taxes	615,100	288,489	819,500
Income Taxes	615,100	288,489	819,500
Net (Income) Loss	(1,224,400)	(471,493)	(1,343,400)
Consolidated - Net Income	(6,409,700)	(5,257,870)	(6,405,700)

Delta Natural Gas Co., Inc.
Fiscal 2017 Budget

Budgeted MCF, Revenue and Gas Cost
as Compared to the Year-Ended March 31, 2016 Actual

	Account Number	Avg Billed Customers	MCF		Actual WMA Adj	Gross Revenue		Gas Costs		Gross Margin		Revenue per MCF	
			Budget	Actual		Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
Regulated Segment													
Regulated Gas Sales													
Residential	1,489,01	29,478	1,589,200	1,342,942	199,532	24,591,000	20,181,924	10,387,700	6,114,831	14,203,900	14,087,093	8.92	9.12
Sm Non Res	1,489,04	4,071	555,900	487,252	62,394	7,548,000	5,862,973	3,624,500	2,133,409	3,624,100	3,829,564	7.06	7.23
Lg Non Res	1,489,02 and 1,489,03	866	815,300	721,786	-	9,839,000	7,573,538	5,315,700	3,400,814	4,923,300	4,173,324	5.55	5.78
Interruptible	1,481,03 and 1,481,02	3	24,100	19,403	-	205,000	131,566	157,300	91,431	47,700	40,165	1.98	2.07
Gas Light	1,489,05	24	-	903	3,918	4,300	-	-	-	4,300	3,918	-	-
Pipeline Replacement Program	-	-	-	-	-	1,326,900	1,193,145	-	-	1,326,900	1,183,145	-	-
Conservation/Efficiency Program	1,489,08	-	-	-	82,528	90,300	82,528	-	-	90,300	82,528	-	-
Regulated Gas Sales	34,442	34,442	2,988,500	2,552,286	281,726	43,605,700	35,130,020	19,485,200	11,740,285	24,120,500	23,389,735		
On-System Transportation													
Delta	1,489,310, 1,489,320, 1,489,340, 1,489,350 and 1,489,362	-	4,455,000	4,435,558	3,884,974	4,012,500	3,884,974	-	-	4,012,500	3,884,974	0.90	0.88
Resources	1,489,410, 1,489,420, 1,489,440 and 1,489,450	-	725,700	744,598	1,421,737	1,378,200	1,421,737	-	-	1,378,200	1,421,737	1.90	1.91
PRP	1,489,312, 1,489,322, 1,489,342, 1,489,352, 1,489,412, 1,489,422, 1,489,442 and 1,489,452	-	-	-	98,373	118,500	98,373	-	-	118,500	98,373	-	-
On-System Transportation			5,180,700	5,180,456	5,406,984	5,510,200	5,406,084	-	-	5,510,200	5,405,084		
Off System Transportation													
Delta	1,489,020	-	5,508,800	5,702,395	1,801,240	1,740,500	1,801,240	-	-	1,740,500	1,801,240	0.32	0.32
Deigasco	1,489,021	-	6,361,100	6,540,156	2,170,421	2,123,200	2,170,421	-	-	2,123,200	2,170,421	0.33	0.33
Off System Transportation			11,869,900	12,242,471	3,971,661	3,863,700	3,971,661	-	-	3,863,700	3,971,661	0.33	0.32
Miscellaneous Regulated Revenue													
			-	-	-	311,200	312,285	-	-	311,200	312,285	-	-
Total Regulated Segment			20,037,100	19,975,213	63,290,800	44,819,050	19,485,200	11,740,285	33,805,600	33,078,765			
Non-Regulated Segment													
Deigasco			6,361,100	6,673,606	19,129,500	19,336,210	17,632,800	18,514,896	1,496,700	1,496,700	821,314	0.24	0.12
Delta Resources			740,400	759,480	3,863,400	4,303,969	3,248,000	3,635,527	615,400	615,400	668,442	0.83	0.88
Natural Gas Liquids (gallons)			-	-	-	-	-	-	-	-	-	-	-
Delta			2,395,900	2,046,251.97	291,418	479,400	291,418	-	-	479,400	291,418	0.20	0.14
Deigasco			-	(68,082)	(6,696)	-	(6,696)	-	-	-	(6,696)	-	0.14
Enpro			-	(1,130)	(181)	-	(181)	-	-	-	(181)	-	0.14
Natural Gas Liquids			2,395,900	1,977,039	281,561	479,400	281,561	-	-	479,400	281,561	0.20	0.14
Enpro Royalties and Oil			-	-	62,823	77,100	62,823	-	-	77,100	62,823	-	-
Total Non-Regulated Segment			7,101,500	7,433,086	23,649,400	23,984,563	20,880,800	22,150,423	2,666,600	1,834,140			
(total volume excludes liquids volumes)													
Consolidated			27,138,600	27,408,299	76,840,200	68,803,613	40,366,000	33,890,708	36,474,200	34,912,905			

Fiscal 2017 Income Statement Budget
 Compared with the Year-Ended March 31, 2016 and Fiscal 2016 Budget

	GI #/Description (GHCT)	Proposed 2017 Budget	Year-Ended March 31, 2016	Adopted 2016 Budget
Regulated operating revenues	1.480.010 GS RATE SALES RESIDENTIAL	(24,591,600)	(21,225,181)	(27,382,400)
	1.480.011 UNBILLED REVENUE - RESIDENTIAL	0	1,903,876	0
	1.480.012 PRP REVENUE - RESIDENTIAL	(781,700)	(699,743)	(699,700)
	1.480.020 GS RATE SALES OTHER COMMERCIAL	(9,839,000)	(7,718,822)	(11,198,100)
	1.480.021 UNBILLED REVENUE - OTHER COMMERCIAL	0	705,559	0
	1.480.022 PRP REVENUE - COMMERCIAL	(331,300)	(288,794)	(303,300)
	1.480.030 GS RATE SALES INDUSTRIAL	0	(654,035)	0
	1.480.031 UNBILLED REVENUE - INDUSTRIAL	0	93,361	0
	1.480.032 PRP REVENUE - INDUSTRIAL	0	(12,992)	0
	1.480.040 GS RATE SALES SMALL COMMERCIAL	(7,548,600)	(6,382,037)	(8,397,600)
	1.480.041 UNBILLED REVENUE - SMALL COMMERCIAL	0	688,512	0
	1.480.042 PRP REVENUE - SMALL COMMERCIAL	(204,500)	(184,865)	(182,900)
	1.480.050 UNMETERED GAS LIGHT REVENUE	(4,300)	(3,918)	(5,400)
	1.480.060 WNA RESIDENTIAL	0	(443,557)	0
	1.480.061 UNBILLED REVENUE - WNA RESIDENTIAL	0	(417,260)	0
	1.480.070 WNA SMALL NON-RESIDENTIAL	0	(135,788)	0
	1.480.071 UNBILLED REVENUE - WNA NON- RESIDENTIAL	0	(133,659)	0
	1.480.080 RESIDENTIAL CEP LOST SALES	(90,300)	(82,526)	(64,800)
	1.481.020 INTERRUPTIBLE RATE COMMERCIAL	0	(17,890)	0
	1.481.021 UNBILLED REVENUE INTERRUPTIBLE RATE COMMERCIAL	0	4,136	0
	1.481.022 PRP REVENUE - INT COMMERCIAL	0	(1,931)	0
	1.481.030 INTERRUPTIBLE RATE INDUSTRIAL	(205,000)	(134,858)	(252,200)
	1.481.031 UNBILLED REVENUE INTERRUPTIBLE RATE INDUSTRIAL	0	16,764	0
	1.481.032 PRP REVENUE - INT INDUSTRIAL	(9,400)	(4,820)	(6,700)
	1.488.010 COLLECTION REVENUE	(167,600)	(157,880)	(229,500)
	1.488.020 RECONNECT REVENUE	(135,300)	(146,280)	(147,800)
	1.488.030 METER TEST REVENUE	0	0	0
	1.488.040 BAD CHECK REVENUE	(8,300)	(7,875)	(11,000)
	1.489.020 OFF SYSTEM TRANSP REVENUE	(1,740,500)	(1,801,240)	(1,585,400)
	1.489.021 OFF SYSTEM TRANSP REVENUE - DELGASCO	(2,123,200)	(2,170,421)	(1,918,000)
	1.489.040 ON SYSTEM TRANSP REVENUE	(4,012,500)	0	(3,779,800)
	1.489.041 ON SYSTEM TRANSP DR	(1,378,200)	0	(1,619,300)
	1.489.042 PRP REVENUE - ON SYSTEM TRANSP	(78,500)	0	(62,100)
	1.489.043 PRP REVENUE - DR ON SYSTEM	(41,000)	0	(33,500)

Fiscal 2017 Income Statement Budget
 Compared with the Year-Ended March 31, 2016 and Fiscal 2016 Budget

	GI #/Description (GHCT)	Proposed 2017 Budget	Year-Ended March 31, 2016	Adopted 2016 Budget
Regulated operating revenues	TRANSP			
	1.489.310 ON SYSTEM TRANSP RESIDENTIAL	0	(4,020)	0
	1.489.312 ON SYSTEM PRP- RESIDENTIAL	0	(238)	0
	1.489.320 ON SYSTEM TRANSP LG NON-RES	0	(2,402,854)	0
	1.489.322 ON SYSTEM PRP- LG NON-RES	0	(24,181)	0
	1.489.340 ON SYSTEM TRANSP SM NON-RES	0	(91,553)	0
	1.489.342 ON SYSTEM PRP- SMALL NON-RES	0	(4,192)	0
	1.489.350 ON SYSTEM TRANSP INTERRUPTIBLE	0	(1,016,375)	0
	1.489.352 ON SYSTEM PRP- INTERRUPTIBLE	0	(33,900)	0
	1.489.362 ON SYSTEM - SPECIAL CONTRACTS	0	(370,172)	0
	1.489.410 ON SYSTEM TRANSP - DR RESIDENTIAL	0	(8,518)	0
	1.489.412 ON SYSTEM DR - PRP RES	0	(341)	0
	1.489.420 ON SYSTEM TRANSP - DR LG NON-RES	0	(946,544)	0
	1.489.422 ON SYSTEM DR PRP - LG NON-RES	0	(11,431)	0
	1.489.440 ON SYSTEM TRANSP - DR SM NON-RES	0	(19,579)	0
	1.489.442 ON SYSTEM DR PRP - SM NON-RES	0	(845)	0
	1.489.450 ON SYSTEM TRANSP - DR INTERRUPTIBLE	0	(447,097)	0
	1.489.452 ON SYSTEM DR PRP - INTERRUPTIBLE	0	(23,246)	0
Regulated operating revenues		(53,290,800)	(44,819,050)	(57,879,500)
Non-Regulated operating revenues	1.490.000 CM SALES OF PRODUCTS EXTRACTED FROM GAS	(479,400)	(290,550)	(545,000)
	1.490.010 SALE OF PRODUCTS EXTRACTED FROM GAS - OTHER	0	(868)	0
	1.490.030 SALES OF PRODUCTS EXTRACTED FROM NAT GAS GF	0	0	0
	2.496.000 ON SYSTEM SALES	(3,877,100)	(4,326,682)	(4,874,700)
	2.496.100 FRANCHISE TAX & GTI TAX - NET	13,800	22,713	16,200
	3.489.000 REVENUE FROM AFFILIATED CO'S	0	(2,177,928)	0
	3.490.000 CM SALE OF PRODUCTS EXTRACTED FROM GAS	0	9,696	(312,400)
	3.496.000 SALES TO OTHERS	(19,129,500)	(19,336,210)	(22,309,800)
	5.489.000 REVENUE FROM AFFILIATED CO'S	(726,200)	0	(561,600)
	5.490.000 CM SALES OF PRODUCTS EXTRACTED FROM GAS	0	161	0
	5.496.000 REVENUE FROM OIL	(47,100)	(44,499)	(108,000)
	5.497.000 REVENUE FROM ROYALTIES	(30,000)	(18,324)	(50,400)
Non-Regulated operating revenues		(24,275,500)	(26,162,490)	(28,745,700)
Operating Revenues		(77,566,300)	(70,981,540)	(86,625,200)
Regulated purchased gas	1.803.000 PURCHASED GAS - OUTSIDE	19,485,200	0	24,480,600

Fiscal 2017 Income Statement Budget
 Compared with the Year-Ended March 31, 2016 and Fiscal 2016 Budget

	GI #/Description (GHCT)	Proposed 2017 Budget	Year-Ended March 31, 2016	Adopted 2016 Budget
Regulated purchased gas	1.803.010 PURCHASED GAS COST - RESIDENTIAL	0	7,448,245	0
	1.803.020 PURCHASED GAS COST - LARGE NON-RES	0	3,996,722	0
	1.803.040 PURCHASED GAS COST - SMALL NON-RES	0	2,609,975	0
	1.803.050 PURCHASED GAS COST - INTERRUPTIBLE	0	109,429	0
	1.803.110 UNBILLED PURCHASE GAS	0	0	0
	1.803.210 UNBILLED PURCHASE GAS - RESIDENTIAL	0	(1,333,415)	0
	1.803.220 UNBILLED PURCHASE GAS - LARGE NON-RES	0	(596,108)	0
	1.803.240 UNBILLED PURCHASE GAS - SMALL NON-RES	0	(476,566)	0
	1.803.250 UNBILLED PURCHASE GAS - INTERRUPTIBLE	0	(17,998)	0
Regulated purchased gas		19,485,200	11,740,285	24,480,600
Non-Regulated purchased gas	1.803.030 PURCHASED GAS - GABBARD FORK PROCESSING	0	0	0
	2.803.000 GAS PURCHASED	1,828,800	2,177,928	2,623,600
	3.489.010 AFFILIATED STORAGE REVENUE	0	16	0
	3.803.000 GAS PURCHASED	15,419,600	18,522,387	18,070,800
	3.803.010 GAS PURCHASED - CM PROCESSING	0	0	228,100
	3.803.100 GAS PURCHASED - I/C	726,200	0	561,600
	5.803.000 PURCHASED GAS	90,000	0	74,800
	5.803.010 GAS PURCHASED - CM PROCESSING	0	0	0
Non-Regulated purchased gas		18,064,600	20,700,330	21,558,900
Transportation fee	2.804.000 ON SYSTEM EXPENSE TRANSP FEE	1,419,200	1,457,600	1,652,800
	3.804.000 EXPENSE-TRANSPORTATION FEES	2,123,200	2,170,421	1,918,000
Transportation fee		3,542,400	3,628,020	3,570,800
Operations and maintenance	1.753.010 WELLS & GATHERING PAYROLL	0	24,367	0
	1.753.020 WELLS & GATHERING MISC	2,400	942	2,400
	1.754.010 COMPRESSOR STATION PAYROLL	0	54,181	0
	1.754.020 COMPRESSOR STATION MISC.	85,200	84,126	80,000
	1.764.010 MNT WELLS & GATHERING PAYROLL	0	3,379	0
	1.765.010 MNT COMPRESSOR STATION PAYROLL	0	45,159	0
	1.765.020 MNT COMPRESSOR STATION OTHER	32,400	23,195	32,000
	1.816.010 CM WELLS EXPENSES - PAYROLL	0	82,105	0
	1.816.020 CM WELLS EXPENSES - MISC	12,000	3,131	15,600
	1.818.010 CM COMPRESSOR STATION EXPENSES - PAYROLL	0	22,980	0

Fiscal 2017 Income Statement Budget
 Compared with the Year-Ended March 31, 2016 and Fiscal 2016 Budget

	GI #/Description (GHCT)	Proposed 2017 Budget	Year-Ended March 31, 2016	Adopted 2016 Budget
Operations and maintenance	1.818.020 CM COMPRESSOR STATION EXPENSES - MISC	72,000	68,516	72,000
	1.821.020 CM PURIFICATION OF NATURAL GAS - MISC	135,000	137,305	135,000
	1.824.020 CM OTHER UNDERGROUND STORAGE EXPENSES - MISC	12,000	8,808	12,000
	1.825.000 CM STORAGE WELL ROYALTIES/RENTS	53,300	53,259	57,500
	1.831.020 CM MAINTENANCE STRUCTURES & IMPROVEMENTS - MISC	9,000	1,319	9,000
	1.832.010 CM MAINT OF RESERVOIRS AND WELLS - PAYROLL	0	789	0
	1.832.020 CM MAINTENANCE OF RESERVOIRS AND WELLS - MISC	60,000	0	43,000
	1.833.020 CM MAINTENANCE OF LINES - MISC	0	0	1,200
	1.834.010 CM MAINT OF COMPRESSOR STAT EQUIP - PAYROLL	0	25,455	0
	1.834.020 CM MAINTENANCE OF COMPRESSOR STAT EQUIP - MISC	30,000	20,184	36,000
	1.835.010 CM MAINT OF MEAS & REG STAT EQUIP - PAYROLL	0	332	0
	1.835.020 CM MAINTENANCE OF MEAS & REG STAT EQUIP - MISC	3,000	0	6,000
	1.837.020 CM MAINTENANCE OF OTHER EQUIPMENT - MISC	1,900	1,054	1,500
	1.838.010 CM MAINT OF DEW POINT CONTROL UNIT - PAYROLL	0	25,851	0
	1.838.020 CM MAINT OF DEW POINT CONTROL UNIT - MISC	47,900	44,075	40,000
	1.856.000 RIGHT OF WAY CLEARING	0	83,185	60,000
	1.871.000 TELEMETRY COSTS	12,000	10,358	21,600
	1.880.010 OPERATIONS OFFICE TELEPHONE	120,000	112,250	109,200
	1.880.020 OPERATIONS OFFICE UTILITIES	100,800	100,568	99,600
	1.880.021 UTILITIES DEW POINT CONTROL UNIT	84,000	71,357	86,400
	1.880.030 OPERATIONS OFFICE MISC.	80,000	74,668	90,000
	1.880.031 CM OPERATIONS MISC.	1,200	1,260	600
	1.880.040 FEES TRAINING SCHOOLS	44,400	44,063	44,400
	1.880.050 UNIFORMS	32,400	35,220	32,400
	1.880.060 WELDING SUPPLIES	18,000	19,624	18,000
	1.881.020 RENT LAND & LAND RIGHTS	16,300	24,307	14,800
	1.886.000 MNT STRUCTURES TRANS & DIST.	0	1,250	0
	1.887.010 MNT TRANS & DIST MAINS PAYROLL	0	32,490	0
	1.887.020 MNT TRANS & DIST MAINS OTHER	60,000	59,685	84,000
	1.889.000 MNT REG STATION TRANS & DIST.	7,000	6,061	7,000
	1.893.010 MNT OF METERS & REG PAYROLL	0	8,266	0

Fiscal 2017 Income Statement Budget
 Compared with the Year-Ended March 31, 2016 and Fiscal 2016 Budget

	GI #/Description (GHCT)	Proposed 2017 Budget	Year-Ended March 31, 2016	Adopted 2016 Budget
Operations and maintenance	1.893.020 MNT OF METERS & REG OTHER	48,000	36,675	48,000
	1.894.010 MNT OF OTHER EQUIPMENT PAYROLL	0	5,892	0
	1.894.020 MNT OF OTHER EQUIPMENT OTHER	132,000	160,104	132,000
	1.898.010 MNT - TRANSP EQUIP EXPENSE- PAYROLL	0	34,311	0
	1.898.020 MNT - POWER OPR EQUIP EXPENSE-PAYROLL	0	6,222	0
	1.900.010 TRANS & DIST. PAYROLL	4,073,000	3,002,582	3,952,200
	1.900.020 OPR TRANSPORTATION EXPENSES	800,000	762,804	950,000
	1.900.030 SMALL TOOLS & WORK EQUIPMENT	96,000	83,622	114,000
	1.903.010 CASHERING PAYROLL	441,000	418,479	430,800
	1.903.020 CUSTOMER COLLECTIONS & RECORDS	347,600	359,716	352,700
	1.904.000 UNCOLLECTIBLE ACCOUNTS	141,500	274,729	149,300
	1.908.010 CUSTOMER ASSISTANCE	30,000	30,000	30,000
	1.913.000 ADVERTISING	0	750	0
	1.920.010 ADMINISTRATIVE PAYROLL	3,009,000	3,048,351	2,995,200
	1.920.020 ADM TRANSPORTATION EXPENSES	96,000	95,076	96,000
	1.921.010 ADM TELEPHONE	162,000	160,225	150,000
	1.921.030 BOOKS & SUBSCRIPTIONS	28,200	25,800	35,400
	1.921.040 COMPANY FORMS	6,000	6,712	3,600
	1.921.050 SMALL SUPPLY ITEMS	40,800	39,246	40,800
	1.921.060 MISCELLANEOUS OTHER ITEMS	70,800	50,706	70,000
	1.921.070 EMPLOYEE MEMBERSHIPS	5,200	5,264	5,100
	1.921.080 SAFETY LITERATURE & EDUCATION	18,400	20,602	14,400
	1.921.090 ENGR & DRAFTING SUPPLIES	6,000	5,254	6,000
	1.921.100 ADM UTILITIES	62,400	61,023	62,400
	1.921.110 INVENTORY - DIFFERENCE	0	(2,966)	0
	1.921.210 TRAVEL ETC CO BUS PRES & CEO	7,000	7,931	7,000
	1.921.220 TRAVEL ETC CO BUS OFFICERS	16,000	20,406	18,000
	1.921.230 TRAVEL ETC CO BUS OPER & CONST	8,400	9,851	14,400
	1.921.240 TRAVEL ETC CO BUS ADM&CUST SER	7,200	1,756	7,200
	1.921.260 TRAVEL ETC CO BUS FINANCE	27,800	24,679	24,200
	1.921.290 CO. BUS. MEALS & ENTERTAINMENT	39,000	40,480	35,200
	1.921.300 COMPUTER EQUIPMENT OPERATIONS	10,000	7,391	10,000
	1.922.000 EXP. TRANSFERRED - CAPITAL	(3,291,500)	(3,083,245)	(3,134,800)
	1.922.010 EXPENSES TRANSFERRED	(359,400)	(309,077)	(307,400)

Fiscal 2017 Income Statement Budget
 Compared with the Year-Ended March 31, 2016 and Fiscal 2016 Budget

GI #/Description (GHCT)	Proposed 2017 Budget	Year-Ended March 31, 2016	Adopted 2016 Budget
Operations and maintenance			
(CANADA MOUNTAIN)			
1.922.100 EXP. TRANSFERRED I/C	(208,800)	(195,473)	(208,800)
1.922.200 EXP. TRANSFERRED - INCENTIVE COMP	(44,600)	(289,909)	(670,200)
1.922.300 EXP. TRANSFERRED - NATURAL GAS LIQUIDS	0	0	(91,000)
1.923.010 OUTSIDE SERVICES LEGAL	70,000	66,090	80,000
1.923.020 OUTSIDE SERVICES ACCOUNTING	458,000	468,326	467,500
1.923.030 OUTSIDE SERVICES JANITORIAL	67,400	63,377	67,400
1.923.040 OUTSIDE SERVICES OTHER	140,300	144,657	163,300
1.923.050 OUTSIDE SERVICES COMPUTERS	687,000	600,465	663,000
1.924.000 INSURANCE	852,000	801,632	788,400
1.925.000 TERM LIFE INSURANCE	4,500	3,849	4,200
1.926.010 TIME OFF PAYROLL	0	658,318	0
1.926.020 PENSION	952,000	994,194	888,800
1.926.030 EMPLOYEE 401K PLAN	419,000	360,615	439,700
1.926.040 MEDICAL COVERAGE	1,200,000	1,325,726	1,300,000
1.926.050 SALARY CONTINUATION COVERAGE	94,000	88,802	93,600
1.926.070 EMPLOYEE EDUCATION	0	4,077	14,000
1.926.080 EMPLOYEE RECREATION & SOCIAL	10,500	2,159	10,500
1.926.100 SUPPLEMENTAL RETIREMENT PLAN	64,000	31,038	64,000
1.926.110 EQUITY & INCENTIVE COMPENSATION	44,600	536,600	670,200
1.928.000 REGULATORY COMMISSION EXPENSE	148,800	159,424	160,000
1.930.010 DIRECTOR FEES & EXPENSES	437,400	413,576	419,600
1.930.020 COMPANY MEMBERSHIPS	69,000	65,625	69,000
1.930.030 FEES CONVENTIONS & MEETINGS	6,000	5,375	6,000
1.930.040 MARKETING	0	3,040	0
1.930.050 COMPANY RELATIONS	15,000	20,635	13,000
1.930.060 TRUSTEE, REGISTRAR, AGENT FEES	92,100	70,343	85,000
1.930.080 STOCKHOLDER REPORTS	139,100	138,770	119,900
1.930.090 CUSTOMER & PUBLIC INFORMATION	72,000	69,203	24,000
1.930.100 PUBLIC & COMMUNITY RELATIONS	25,000	15,337	25,000
1.930.110 CONSERVATION PROGRAM	2,400	1,600	2,400
1.930.120 LOBBYING EXPENDITURES	7,500	9,071	7,200
1.930.130 MISC NON TAX DEDUCTIBLE	0	250	0
1.932.010 MNT COMMUNICATION EQUIPMENT	38,400	41,910	38,400
1.932.020 MNT OFFICE EQUIPMENT	30,000	33,967	36,000
1.932.030 MNT GENERAL STRUCTURES	40,800	39,127	60,000

Fiscal 2017 Income Statement Budget
 Compared with the Year-Ended March 31, 2016 and Fiscal 2016 Budget

	GI #/Description (GHCT)	Proposed 2017 Budget	Year-Ended March 31, 2016	Adopted 2016 Budget
Operations and maintenance	1.932.050 MAINTENANCE COMPUTER EQUIPMENT	164,300	77,262	133,800
	2.415.030 SALES TAX COMMISSION	(600)	(600)	(600)
	2.904.000 UNCOLLECTIBLE ACCOUNTS	0	(9,623)	0
	2.923.000 OUTSIDE SERVICES I/C	69,600	63,600	69,600
	2.923.010 OUTSIDE SERVICES - CANADA MOUNTAIN	0	0	0
	2.923.100 OUTSIDE SERVICES	0	0	0
	2.923.200 OUTSIDE SERVICES - INCENTIVE COMP	13,200	127,558	201,500
	2.923.300 OUTSIDE SERVICES - NATURAL GAS LIQUIDS	0	0	0
	3.923.000 OUTSIDE SERVICES - INTERCOMPANY	69,600	63,600	69,600
	3.923.010 OUTSIDE SERVICES - CANADA MOUNTAIN	359,400	232,239	307,400
	3.923.200 OUTSIDE SERVICES - INCENTIVE COMP	28,800	147,852	435,400
	3.923.300 OUTSIDE SERVICES - NATURAL GAS LIQUIDS	0	0	91,000
	5.752.010 GAS WELLS - PAYROLL	0	28,542	0
	5.752.020 GAS WELLS - OTHER	6,000	3,834	6,000
	5.763.010 MNT - GAS WELLS - PAYROLL	0	8,357	0
	5.763.020 MNT - GAS WELLS - OTHER	12,000	14,197	9,600
	5.923.000 OUTSIDE SERV. I/C	69,600	68,273	69,600
	5.923.010 OUTSIDE SERVICES - CANADA MOUNTAIN	0	76,838	0
	5.923.100 OUTSIDE SERVICES	3,000	1,947	3,000
	5.923.200 OUTSIDE SERVICES - INCENTIVE COMP	2,600	14,499	33,300
	5.923.300 OUTSIDE SERVICES - NATURAL GAS LIQUIDS	0	0	0
	5.924.000 INSURANCE	8,600	8,287	8,400
Operations and maintenance		13,950,100	14,504,931	14,770,600
Depreciation and depletion	1.403.000 DEPRECIATION EXPENSE	6,687,000	6,401,530	6,658,200
	1.406.000 AMORT OF GAS PLANT ACQ ADJ-TRANEX	0	(14,700)	0
	5.403.100 DEPRECIATION EXPENSE FOR ASSET RETIREMENT COST	23,200	23,081	23,200
	5.404.000 DEPLETION EXPENSE	27,000	25,386	25,500
	5.411.100 ACCRETION EXPENSE	42,500	38,540	39,300
Depreciation and depletion		6,779,700	6,473,837	6,746,200
Taxes other than income taxes	1.408.010 LICENSE & PRIVILEGE FEES	7,000	6,108	6,300
	1.408.020 PROPERTY TAXES	2,346,000	2,226,072	2,068,000
	1.408.030 PAYROLL TAXES	630,000	595,039	618,600
	2.408.000 TAXES - NON INCOME	0	(4,311)	0
	3.408.000 TAXES - NON INCOME	48,000	51,149	36,000

Fiscal 2017 Income Statement Budget
Compared with the Year-Ended March 31, 2016 and Fiscal 2016 Budget

GI #/Description (GHCT)	Proposed 2017 Budget	Year-Ended March 31, 2016	Adopted 2016 Budget
Taxes other than income taxes	12,000	11,585	11,500
Taxes other than income taxes	3,043,000	2,885,641	2,740,400
Operating Expenses	64,865,000	59,933,045	73,867,500
Other (income) deductions, net	(5,500)	(5,580)	(4,300)
1.415.010 LABOR SERVICE REVENUE	(5,500)	(5,580)	(4,300)
1.415.020 MERCHANDISING REVENUE	(18,200)	(17,663)	(10,400)
1.415.030 SALES TAX COMMISSION	(600)	(600)	(600)
1.416.010 LABOR SERVICE EXPENSE	0	2,390	0
1.416.020 MERCHANDISING EXPENSE	15,200	13,678	8,400
1.419.000 INTEREST & DIVIDEND INCOME	0	26,382	0
1.421.000 MISC NON OPERATING INCOME	(4,900)	(4,887)	(9,200)
1.421.010 MISC NON OPERATING EXPENSE - PAYROLL	0	4,496	0
1.426.020 LIFE INSURANCE CO. BENEFICIARY	0	16,614	0
2.421.000 MISC NON OPERATING INCOME	0	1	0
Other (income) deductions, net	(14,000)	34,830	(16,100)
Other (income) deductions, net	(14,000)	34,830	(16,100)
Interest charges	2,184,000	2,261,199	2,247,600
1.427.000 INTEREST ON LONG TERM DEBT	2,184,000	2,261,199	2,247,600
1.428.000 AMORT OF DEBT EXPENSES	228,000	235,100	233,500
1.431.010 INTEREST ON CUSTOMER DEPOSITS	3,000	1,282	1,200
1.431.020 INTEREST ON SHORT-TERM DEBT	48,000	50,833	48,000
1.431.021 SUBSIDIARY INTEREST	(48,500)	(44,500)	(29,900)
2.419.000 INTEREST AND DIVIDEND INCOME	5,100	3,700	12,000
3.419.000 INT. INCOME - SUBS	41,800	39,000	23,900
5.431.000 INTEREST EXPENSE - SUBS	1,600	1,800	(6,000)
Interest charges	2,463,000	2,548,414	2,530,300
Interest Charges	2,463,000	2,548,414	2,530,300
Net (Income) Loss Before Income Taxes	(10,252,300)	(8,465,251)	(10,243,500)
Income taxes	0	1,362,076	0
1.409.010 CURRENT FED INC TAX	0	1,362,076	0
1.409.011 APB 28 TRUE UP	0	0	0
1.409.012 CURRENT FED INC TAX - EQUITY & INCENT COMP	0	(78,842)	0
1.409.020 CURRENT STATE INC TAX	0	301,323	0
1.409.022 CURRENT STATE INC TAX - EQUITY & INCENT COMP	0	(14,801)	0
1.409.030 FIN 48 PROVISION	0	3,514	0
1.409.070 ESTIMATED INTERIM INCOME TAXES	3,276,100	0	3,068,700
1.409.080 NON REGULATED FEDERAL TAXES	13,200	(11,132)	4,800
1.409.081 NON REGULATED FEDERAL TAXES - NAT GAS LIQUIDS	91,100	93,137	206,900
1.409.090 NON REGULATED STATE TAXES	0	(2,090)	0

Fiscal 2017 Income Statement Budget
 Compared with the Year-Ended March 31, 2016 and Fiscal 2016 Budget

	GI #/Description (GHCT)	Proposed 2017 Budget	Year-Ended March 31, 2016	Adopted 2016 Budget
Income taxes	1.409.091 NON REGULATED STATE TAXES - NAT GAS LIQUIDS	0	17,485	0
	1.410.000 DEFERRED INCOME TAXES	0	1,407,273	0
	1.410.010 AMORT OF REGULATORY LIABILITY	(39,600)	(50,100)	(39,600)
	1.420.000 INVESTMENT TAX CREDIT NET	(9,000)	(11,550)	(10,800)
	2.409.010 CURRENT FED INC TAX	0	113,638	0
	2.409.011 APB 28 TRUE UP	0	0	0
	2.409.012 CURRENT FED INC TAX - EQUITY & INCENT COMP	(4,600)	(40,768)	(76,900)
	2.409.020 CURRENT STATE INC TAX	0	21,334	0
	2.409.022 CURRENT STATE INC TAX - EQUITY & INCENT COMP	0	(7,653)	0
	2.409.070 ESTIMATED INTERIM INCOME TAXES	205,500	0	190,300
	2.410.000 DEFERRED INCOME TAXES	0	98,739	0
	3.409.010 CURRENT FEDERAL INCOME TAX	0	(40,212)	0
	3.409.011 APB 28 TRUE UP	0	0	0
	3.409.012 CURRENT FED INC TAX - EQUITY & INCENT COMP	(11,400)	(47,254)	(164,900)
	3.409.020 CURRENT STATE INCOME TAX	0	(7,549)	0
	3.409.022 CURRENT STATE INC TAX - EQUITY & INCENT COMP	0	(8,871)	0
	3.409.070 ESTIMATED INTERIM INCOME TAXES	129,800	0	499,500
	3.410.000 DEFERRED INCOME TAXES	0	209,331	0
	5.409.010 CURRENT FEDERAL INCOME TAX	0	(153,003)	0
	5.409.011 APB 28 TRUE UP	0	0	0
	5.409.012 CURRENT FED INC TAX - EQUITY & INCENT COMP	(1,200)	(4,634)	(12,900)
	5.409.020 CURRENT STATE INCOME TAX	0	(28,724)	0
	5.409.022 CURRENT STATE INC TAX - EQUITY & INCENT COMP	0	(870)	0
	5.409.070 ESTIMATED INTERIM INCOME TAXES	192,700	0	172,700
	5.410.000 DEFERRED INCOME TAXES	0	87,585	0
Income taxes		3,842,600	3,207,381	3,837,800
Income Taxes		3,842,600	3,207,381	3,837,800
Income Taxes		3,842,600	3,207,381	3,837,800
Net (Income) Loss		(6,409,700)	(5,257,870)	(6,405,700)
Consolidated - Net Income		(6,409,700)	(5,257,870)	(6,405,700)

Fiscal 2017 Capital Budget with 2018-2021 Projections

and Year-Ended March 31, 2016

By Agent and Capital Budget Account

Agent	Account	Description	Year-Ended March 31, 2016 Actual	2016 Adopted	2017 Proposed	2018 Projected	2019 Projected	2020 Projected	2021 Projected
BSR	1325	GATHERING LAND & RIGHTS	-	69,600	-	-	-	-	-
	1327	GATHERING COMP STAT STRUCTURES	-	15,200	-	-	-	-	-
	1332	GATHERING LINES	23,096	99,000	99,300	-	-	-	-
	1333	GATH COMP STAT EQUIPMENT	-	27,000	-	-	-	-	-
	1334	GATH MEAS & REG STAT EQUIPMENT	5,996	41,000	-	-	-	-	-
	1351	STOR STRUCTURES & IMPROVEMENTS	125,885	127,100	-	-	-	-	-
	1352	STORAGE WELLS	-	-	1,500,000	-	-	-	-
	1353	STORAGE LINES	7,006	-	37,500	-	-	-	-
	1354	STORAGE COMPRESSOR STAT EQUIP	22,162	-	-	-	-	-	-
	1355	STORAGE MEASURING & REG EQUIP	292	-	150,000	-	-	-	-
	1356	PURIFICATION EQUIPMENT	60,962	60,000	225,000	-	-	40,000	-
	1357	STORAGE OTHER EQUIPMENT	3,892	15,000	-	-	-	-	-
	1367	TRANSMISSION MAINS	284,142	430,000	245,250	448,000	60,000	60,000	60,000
	1368	TRANSM COMPRESSOR STAT EQUIPMT	80,661	-	-	-	-	-	-
	1369	TRANSM MEASURING & REG EQUIPMT	165,553	212,600	66,600	80,000	80,000	80,000	80,000
	1395	LABORATORY EQUIPMENT	14,966	-	26,500	5,000	5,000	5,000	5,000
	533101	GAS WELL EQUIPMENT	9,940	24,000	45,000	24,000	24,000	24,000	24,000
BSR			804,552	1,120,500	2,395,150	557,000	169,000	209,000	169,000
GRJ	139909	CONTINGENCY	-	355,000	460,000	330,000	310,000	290,000	300,000
GRJ			-	355,000	460,000	330,000	310,000	290,000	300,000
JLC	136501	TRANSM LAND & LAND RIGHTS	59,879	-	-	-	-	-	-
	136502	TRANSM RIGHTS OF WAY	17	18,800	18,000	20,000	20,000	20,000	20,000
	1371	TRANSMISSION OTHER EQUIPMENT	-	9,000	9,000	12,000	12,000	12,000	12,000
	1374	DISTRIBUTION LAND & ROW	2,642	6,000	6,000	6,000	6,000	6,000	6,000
	1375	DIST STRUCTURES & IMPROVEMENTS	-	5,000	5,000	5,000	5,000	5,000	5,000
	1376	DISTRIBUTION MAINS	2,251,806	2,400,000	2,400,000	2,400,000	2,400,000	2,400,000	2,400,000
	1378	DIST GENERAL REG STATIONS	63,510	76,000	72,000	72,000	50,000	50,000	50,000
	1379	DIST CITY GATE REG STATIONS	-	25,000	25,000	-	-	-	-
	1380	DISTRIBUTION SERVICES	731,215	880,000	880,000	880,000	880,000	880,000	880,000
	1381	DISTRIBUTION METERS	236,752	243,900	582,300	500,000	500,000	500,000	500,000
	1382	DIST METER & REG INSTALLATION	128,893	128,400	128,400	125,000	125,000	125,000	125,000
	1383	DISTRIBUTION REGULATORS	84,276	110,900	110,400	100,000	100,000	100,000	100,000
	1385	DIST INDUSTRIAL METER SETS	35,144	36,000	36,000	36,000	36,000	36,000	36,000
	1390	GEN STRUCTURES & IMPROVEMENTS	90,246	55,200	55,200	50,000	50,000	50,000	50,000
	1391	OFFICE FURNITURE & EQUIPMENT	13,248	14,400	14,400	12,000	12,000	12,000	12,000
	1392	TRANSPORTATION EQUIPMENT	1,077,907	610,800	654,000	600,000	600,000	500,000	500,000
	1394	TOOLS, SHOP & GARAGE EQUIPMENT	29,245	40,000	40,800	40,000	40,000	40,000	40,000
	1396	POWER OPERATED EQUIPMENT	459,161	170,000	225,000	200,000	200,000	200,000	200,000
	1397	COMMUNICATION EQUIPMENT	-	6,000	6,000	6,000	6,000	6,000	6,000
	1398	MISCELLANEOUS EQUIPMENT	-	9,600	9,600	5,000	5,000	5,000	5,000
	139931	COMPUTERIZED OFFICE EQUIPMENT	17,990	24,000	24,000	24,000	24,000	24,000	24,000
JLC			5,281,933	4,869,000	5,301,100	5,093,000	5,071,000	4,971,000	4,971,000
MDW	139902	COMPUTER SOFTWARE	56,498	1,021,500	1,276,700	700,000	675,000	460,000	750,000
	139903	COMPUTER HARDWARE	3,457	92,200	185,300	200,000	295,000	120,000	70,000
MDW			59,954	1,113,700	1,462,000	900,000	970,000	580,000	820,000
Overall			6,146,438	7,458,200	9,618,250	6,880,000	6,520,000	6,050,000	6,260,000

**Minutes of the Quarterly Meeting of the Board of Directors
of Delta Natural Gas Company, Inc.
Held in Winchester, Kentucky on May 18, 2017**

The quarterly meeting of the Board of Directors of Delta Natural Gas Company, Inc. was held at the principal office of the Company at 3617 Lexington Road, Winchester, Kentucky, on Thursday, May 18, 2017, beginning at 10:00 a.m. E.S.T., pursuant to notice attached hereto as Exhibit I.

The following directors were present: Linda K. Breathitt, Jacob P. Cline, III, Sandra C. Gray, Edward J. Holmes, Glenn R. Jennings, Michael J. Kistner, Fred N. Parker, Rodney L. Short, and Arthur E. Walker, Jr. Also present were John B. Brown, Chief Operating Officer, Treasurer and Secretary; Johnny L. Caudill, Vice President - Distribution; and Matthew D. Wesolosky, Vice President - Controller.

Mr. Jennings, the Chairman, called the meeting to order, announced a quorum and the meeting proceeded.

The first order of business was the approval of the minutes of the meetings of Directors held on February 20, 2017 and April 13, 2017. Copies of said minutes had been posted on Boardbooks prior to the meeting. Upon motion duly made, seconded and carried unanimously, it was

RESOLVED, that the minutes of the quarterly Board of Directors' meetings held February 20, 2017 and April 13, 2017, as circulated, be approved and that reading of said minutes be waived.

Mr. Kistner, Chair of the Audit Committee, discussed with the Board a meeting held by that Committee on May 3, 2017.

Mr. Brown reviewed the Company's results of operations and financial position compared to history and budget. The financial presentation, Quarterly Summary Report

(Exhibit II), and the draft of the Company's Quarterly Report on Form 10-Q for the period ended March 31, 2017 were posted on Boardbooks prior to the meeting. The financial presentation also included a review by Mr. Wesolosky of the Operating and Capital Budgets for fiscal year 2018 (Exhibit III), a copy of which had been posted on Boardbooks prior to the meeting. After discussion, on motion duly made, seconded and carried unanimously, it was

RESOLVED, that the Operating and Capital Budgets for fiscal year 2018 are approved as submitted.

The declaration of a dividend on common stock was discussed. Upon motion duly made, seconded and carried unanimously, it was

RESOLVED, that a dividend on common stock of \$.2075 per share, for the period ended March 31, 2017, be paid to common shareholders of record as of the close of business on June 1, 2017, said dividend to be paid June 15, 2017.

Mr. Brown reviewed a Note Modification Agreement and accompanying documents relative to renewing Delta's \$40,000,000 bank line of credit with BB&T. These documents had been posted to Boardbooks prior to the meeting. The line is due for renewal by June 30, 2017. After discussion, on motion duly made, seconded and carried unanimously, it was

RESOLVED, that effective June 30, 2017 Delta (i) enter into that certain Modification Agreement, a copy of which is attached, respecting amendment and renewal of a Forty Million Dollar (\$40,000,000.00) line of credit for Delta from Branch Banking and Trust Company; and (ii) execute and enter into such other documents, agreements, certificates and instruments necessary and/or appropriate in connection with Delta's obligations contained in the Modification Agreement and/or any agreement referred to therein aforesaid and any amendments to any such agreement (collectively, along with the Modification Agreement, the "Loan Documents").

FURTHER RESOLVED, that Glenn R. Jennings as Delta's Chairman of the Board, President and Chief Executive Officer, and John B. Brown, as Delta's Chief Operating Officer, Treasurer and Secretary, (or either of them acting alone) (each an "Authorized Officer") are each hereby authorized and

directed to execute and deliver the Loan Documents and any amendments thereto, all with such changes therein as either Authorized Officer executing the Loan Documents may approve as necessary or advisable, said approval to be evidenced by the execution and delivery of the Loan Documents in final form.

FURTHER RESOLVED, that each Authorized Officer is authorized and directed to take, upon the advice of legal counsel where appropriate, any and all actions necessary to carry out and give effect to the transactions contemplated to be carried out by Delta under the Loan Documents, including without limitation the execution and delivery of any other documents, agreements, instruments or certificates necessary to consummate the transactions contemplated by the Loan Documents.

FURTHER RESOLVED, that any and all other actions heretofore taken by any officer or officers or other authorized individual of Delta to negotiate, execute and deliver any of the agreements authorized by the foregoing resolutions, or to take any of the actions authorized by the foregoing resolutions, are hereby approved, ratified and confirmed in all respects.

Mr. Jennings and Mr. Brown discussed with the Board the need to terminate Delta's Dividend Reinvestment and Stock Purchase Plan ("DRIP") before the merger and reviewed a draft letter posted to Boardbooks prior to the meeting announcing the DRIP termination to participants. After discussion, on motion duly made, seconded and carried unanimously the Board approved the following resolutions:

WHEREAS, on November 17, 2005, Delta's Board of Directors adopted the DRIP and Delta subsequently registered with the Securities and Exchange Commission 279,099 shares (which includes shares registered in connection with a stock split) of Delta's common stock for sale under the DRIP; and

WHEREAS, Computershare Trust Company is the administrator of the DRIP ("Plan Administrator"); and

WHEREAS, Delta desires to terminate the DRIP effective June 30, 2017;

NOW THEREFORE BE IT:

RESOLVED, that the DRIP be and is hereby terminated and dissolved effective June 30, 2017 (the "Effective Date");

FURTHER RESOLVED, that Delta's officers are hereby empowered to take any and all actions necessary to complete such termination, including notification to DRIP participants at least 30 days prior to the Effective Date and negotiating and executing any agreements with the Plan Administrator in connection with the termination of the DRIP.

Mr. Jennings discussed the need for the Corporate Governance and Compensation Committee and the Board to have final meetings prior to the closing of the merger to address items provided for in the merger agreement. Mr. Jennings originally suggested scheduling these final meetings in June, but due to the Kentucky Public Service Commission recently extending the deadline for final Commission action to September 2, 2017, the Board concluded to address these items at the quarterly August meeting. Mr. Jennings will call earlier meetings if warranted.

The next Board meeting was announced for Thursday, August 17, 2017 at Delta's Winchester office. The meeting will convene after the completion of meetings of the Audit Committee and the Corporate Governance and Compensation Committee to be held earlier that day.

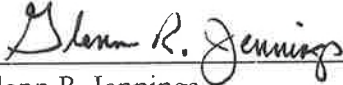
Mr. Jennings reviewed with the Board the need to consider one of Delta's current Board members as a possible Board representative in contemplation of completing the merger with Peoples Natural Gas ("PNG"), as Delta's Board would be replaced then. PNG has indicated an interest in having a Delta representative on the new board. Mr. Jennings asked Board members to consider this and let him know their thoughts and whether they are interested in being considered. The Board will consider this further at its next meeting.

In other business, Mr. Jennings provided an update of the proxy voting for the special meeting of shareholders being held on June 1, 2017. He discussed that Alliance Advisers will begin soliciting shareholders this week. Mr. Jennings also discussed the three

shareholder lawsuits filed. Our insurance carrier has been notified and is covering the potential claims, subject to our \$1 million deductible. The carrier has agreed for our attorneys, Stoll Keenon Ogden, to represent us in defending against these 3 lawsuits. Our attorneys believe [REDACTED]


The Board adjourned into Executive Session with only the Independent Directors in attendance. Mr. Kistner, Lead Director, chaired that session. There were no recommendations or concerns from that session that required action.

There being no further business to come before the meeting, the meeting was adjourned.



Glenn R. Jennings
Chairman of the Board, President and Chief
Executive Officer

Attest:



John B. Brown
Chief Operating Officer, Treasurer and
Secretary



COMPANY CORRESPONDENCE

To: Board of Directors
From: Matthew D. Wesolosky
Subject: Fiscal 2018 Budgets
Date: May 17, 2017

Attached are Delta's proposed operating and capital budgets for the upcoming fiscal year ending June 30, 2018.

The operating budget account comparison includes the 2018 budget, the twelve months ended December 31, 2016 actual results and the 2017 budget. The operating budget for fiscal 2018 reflects net income of \$6,538,300, or \$.92 per share. Comparative net income and earnings per share (in dollars) are as follows for the twelve month periods:

(\$)	6/30/18 <u>Budget</u>	12/31/16 <u>Actual</u>	6/30/17 <u>Budget</u>
Before incentive compensation and merger expenses			
Net income	6,538,300	6,578,490	6,437,100
Earnings per common share (1)	.92	.93	.93
Incentive compensation (net of tax)	—	110,051	27,400
Merger-related expenses (net of tax)	—	232,336	—
After incentive compensation and merger expenses			
Net income	6,538,300	6,236,103	6,409,700
Earnings per common share (1)	.92	.88	.92

Natural gas sales and transportation volumes are budgeted utilizing history. Adjustments are made to normalize for weather and for other known changes in customers' requirements. Comparative throughput volumes are as follows (in million cubic feet) for the twelve month periods:

	6/30/18 <u>Budget</u>	12/31/16 <u>Actual</u>	6/30/17 <u>Budget</u>
Regulated segment			
Natural gas sales	3,131	2,827	2,988
Off system transportation (2)	12,534	12,534	11,868
On system transportation (2)	<u>5,005</u>	<u>5,043</u>	<u>5,181</u>
	<u>20,670</u>	<u>20,404</u>	<u>20,037</u>
Non-regulated segment			
Natural gas sales	7,449	7,449	7,102
Natural gas liquids	2,114	1,986	2,396
Calendar degree days (% of 30 year average)	100%	89%	100%

(1) Based on 7,136,000, 7,095,379 and 6,953,000 weighted average shares outstanding for the 2018 Budget, 12/31/16 Actual and 2017 Budget, respectively.

(2) Includes volumes transported for the non-regulated segment.

Revenues and gas costs are budgeted based upon estimated volumes assuming normal weather at current rates. Revenues from the sales of liquids are budgeted on experience and an estimate of the future market value of the liquids of \$.35 per gallon. Enpro production estimates, and related depletion and royalties, are based upon planned levels of production considering historical production.

Payroll is based on existing employees at current salaries plus raises to be given effective July 1. The budget provides for an overall salary increase of 3% for 2018 and also includes an estimate for overtime. The budget assumes that no discretionary incentive compensation will be awarded or incentive compensation plan targets will be achieved.

Other significant items in the operating budget include employee benefits, which are based on the benefit plans in effect and the budgeted payroll. Maintenance is estimated based upon expected levels of maintenance and historical cost levels. Insurance is based upon coverage in effect and applicable premiums and includes a post-merger runoff policy. Bad debt expense is estimated based on expected revenues and historical write-off results. Depreciation is based on plant in service and expected to be in service at the current effective depreciation rates for the various classes of property. Taxes other than income taxes, which are primarily property and payroll taxes, are based on the property and payroll budgeted and the related tax rates. Long-term interest costs are based on existing long-term debt at embedded rates. Short-term interest is estimated using projected cash flows and resultant expected monthly short-term borrowing levels at a projected interest rate of 2%. Income taxes are based on the current statutory income tax rates and pre-tax budgeted net income.

The operating budget assumes Delta is no longer a publicly traded company as of December 31, 2017 and, as such, reflects reductions in director compensation, audit fees, shareholder and exchange related expenses. The budget does not reflect any additional merger-related synergies, changes in operations or implementation of new technologies.

The capital budget comparison includes the proposed budget for fiscal 2018, the 2017 budget, and it reflects twelve months ended actual results through December 31, 2016. It also includes projections for fiscal 2019 – 2022.

The capital budget for 2018 is projected at \$7,758,200. Distribution mains of \$3,200,000 includes 86,000 feet of replacement under our Pipe Replacement Program, which in addition to our six in-house crews includes three contract crews dedicated to the replacement of bare steel and unprotected steel pipe. Additionally, the distribution mains budget includes 40,000 feet of main extensions. Distribution service lines, meters and regulators are estimated at \$1,915,700. Planned vehicle and equipment purchases are estimated at \$937,200. The information technology budget of \$298,500 includes replacement of servers and other network infrastructure based on age. Also, a capital expenditure contingency of \$369,000, or approximately 5% of the capital budget, has been included.

The budgets will be reviewed with the Board for consideration and approval at your next meeting on May 18.

cc: Officers

Fiscal 2018 Income Statement Budget Summary
 Compared with the Year-Ended December 31, 2016 and Fiscal 2017 Budget

	Proposed 2018 Budget	Year-Ended December 31, 2016	Adopted 2017 Budget
Regulated operating revenues	(48,141,600)	(45,996,032)	(53,290,800)
Non-Regulated operating revenues	(30,298,700)	(26,431,518)	(24,275,500)
Operating Revenues	(78,440,300)	(72,427,549)	(77,566,300)
Regulated purchased gas	13,839,400	12,421,241	19,485,200
Non-Regulated purchased gas	23,984,800	20,632,088	18,064,600
Transportation fee	3,583,800	3,573,157	3,542,400
Operations and maintenance	14,652,800	14,227,474	13,950,100
Depreciation and depletion	6,484,600	6,405,647	6,779,700
Taxes other than income taxes	3,062,800	2,806,518	3,043,000
Operating Expenses	65,608,200	60,066,125	64,865,000
Other (income) deductions, net	(13,100)	(109,356)	(14,000)
Other (income) deductions, net	(13,100)	(109,356)	(14,000)
Interest charges	2,370,200	2,496,795	2,463,000
Interest Charges	2,370,200	2,496,795	2,463,000
Net (Income) Loss Before Income Taxes	(18,776,800)	(8,973,985)	(18,252,300)
Income taxes	3,936,700	3,737,882	3,842,600
Income Taxes	3,936,700	3,737,882	3,842,600
Net (Income) Loss	(6,538,300)	(8,236,103)	(6,409,700)
Consolidated - Net Income	(6,538,300)	(6,236,103)	(6,409,700)

Fiscal 2018 Income Statement Budget Summary
 Compared with the Year-Ended December 31, 2016 and Fiscal 2017 Budget

Segment: Regulated

	Proposed 2018 Budget	Year-Ended Dec 31, 2016	Adopted 2017 Budget
Regulated operating revenues	(48,141,600)	(45,996,032)	(53,290,800)
Non-Regulated operating revenues	0		0
Operating Revenues	(48,141,600)	(45,996,032)	(53,290,800)
Regulated purchased gas	13,839,400	12,421,241	19,485,200
Operations and maintenance	14,055,700	13,493,529	13,308,300
Depreciation and depletion	6,384,000	6,315,467	6,687,000
Taxes other than income taxes	3,014,800	2,760,879	2,983,000
Operating Expenses	37,293,900	34,991,117	42,463,500
Other (income) deductions, net	(13,100)	(109,356)	(14,000)
Other (income) deductions, net	(13,100)	(109,356)	(14,000)
Interest charges	2,320,100	2,446,695	2,414,500
Interest Charges	2,320,100	2,446,695	2,414,500
Net (Income) Loss Before Income Taxes	(5,540,766)	(3,677,575)	(3,426,800)
Income taxes	3,483,300	3,376,963	3,331,800
Income Taxes	3,483,300	3,376,963	3,331,800
Net (Income) Loss	(5,057,466)	(3,296,613)	(3,095,000)

Segment: Non-Regulated

	Proposed 2018 Budget	Year-Ended Dec 31, 2016	Adopted 2017 Budget
Non-Regulated operating revenues	(30,298,700)	(26,431,518)	(24,275,500)
Operating Revenues	(30,298,700)	(26,431,518)	(24,275,500)
Non-Regulated purchased gas	23,984,800	20,632,088	18,064,600
Transportation fee	3,583,800	3,573,157	3,542,400
Operations and maintenance	597,100	733,945	641,800
Depreciation and depletion	100,600	90,180	92,700
Taxes other than income taxes	48,000	45,639	60,000
Operating Expenses	28,314,300	25,075,008	22,401,500
Other (income) deductions, net	0	0	0
Other (income) deductions, net	0	0	0
Interest charges	50,100	50,100	48,500
Interest Charges	50,100	50,100	48,500
Net (Income) Loss Before Income Taxes	(1,934,300)	(1,305,489)	(1,825,600)
Income taxes	453,400	360,919	510,800
Income Taxes	453,400	360,919	510,800
Net (Income) Loss	(1,480,900)	(945,238)	(1,314,700)
Consolidated - Net Income	(6,538,300)	(6,236,103)	(6,409,700)

**Delta Natural Gas Co., Inc.
Fiscal 2018 Budget**

**Budgeted MCF, Revenue and Gas Cost
as Compared to the Year-Ended Dec 31, 2016 Actual**

	Avg Billed Customers	MCF		Gross Revenue		Gas Costs		Gross Margin		Revenue per MCF	
		Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
Regulated Segment											
Regulated Gas Sales											
Residential	29,518	1,817,000	1,464,539	20,610,909	7,147,000	6,377,652	14,314,200	14,242,257	6.65	8.98	
Sm Non Res	4,068	562,600	513,535	6,443,640	2,488,100	2,250,989	3,955,300	3,913,641	7.03	7.09	
Lg Non Res	873	827,200	825,863	8,159,187	4,098,400	3,694,512	4,792,200	4,404,875	5.14	5.41	
Interruptible	3	24,000	22,034	152,500	105,900	88,079	46,600	42,975	1.94	1.95	
Gas Light	33	-	901	3,700	3,700	3,657	3,700	3,657	-	-	
Pipeline Replacement Program	-	-	-	1,622,200	1,285,091	-	1,622,200	1,285,091	-	-	
Conservation/Efficiency Program	-	-	-	109,800	88,775	-	109,800	88,775	-	-	
Regulated Gas Sales	34,496	3,131,100	2,826,872	38,653,400	13,839,400	12,421,242	24,814,000	24,041,071			
On-System Transportation											
Delta		4,292,600	4,330,276	3,734,800	3,813,805		3,734,800	3,813,805	0.87	0.88	
Resources		712,500	712,809	1,358,800	1,358,767		1,358,800	1,358,767	1.91	1.91	
PRP		-	-	147,800	114,480		147,800	114,480	-	-	
On-System Transportation		5,005,100	5,043,085	5,241,500	5,287,032		5,241,500	5,287,032			
Off System Transportation											
Delta		5,946,900	5,846,813	1,785,800	1,785,786		1,785,800	1,785,786	0.30	0.30	
Delgasco		6,587,100	6,957,148	2,173,200	2,173,202		2,173,200	2,173,202	0.33	0.33	
Off System Transportation		12,534,000	12,533,961	3,959,000	3,958,988		3,959,000	3,958,988			
Miscellaneous Regulated Revenue											
		-	-	287,700	287,695		287,700	287,695			
Total Regulated Segment		20,670,200	20,403,918	48,141,600	45,996,028	13,839,400	34,302,200	33,574,786			
Non-Regulated Segment											
Delgasco		6,721,600	6,721,579	25,161,000	17,407,850	16,177,411	1,344,300	1,230,439	0.20	0.18	
Delta Resources		727,100	727,067	4,319,800	4,076,273	3,751,900	567,900	567,544	0.78	0.78	
Natural Gas Liquids (gallons)		2,114,400	1,986,436	739,900	355,621	-	739,900	355,621	0.35	0.18	
Enpro Royalties and Oil		-	-	77,100	72,670	-	77,100	72,670	-	-	
Total Non-Regulated Segment		7,448,700	7,448,646	30,297,800	21,912,414	27,568,600	2,729,200	2,226,274			
(total volume excludes liquids volumes)											
Consolidated		28,118,900	27,852,564	78,439,400	67,908,442	41,408,000	37,031,400	35,801,060			

Fiscal 2018 Income Statement Budget Summary
 Compared with the Year-Ended December 31, 2016 and Fiscal 2017 Budget

Segment: Regulated

	GI #/Description (GHCT)	Proposed 2018 Budget	Year-Ended December 31, 2016	Adopted 2017 Budget
Regulated operating revenues	1,480.010 GS RATE SALES RESIDENTIAL	(21,461,200)	(19,522,005)	(24,591,600)
	1,480.011 UNBILLED REVENUE - RESIDENTIAL	0	(558,324)	0
	1,480.012 PRP REVENUE - RESIDENTIAL	(956,300)	(755,895)	(781,700)
	1,480.020 GS RATE SALES OTHER COMMERCIAL	(8,860,600)	(7,320,841)	(9,839,000)
	1,480.021 UNBILLED REVENUE - OTHER COMMERCIAL	0	(236,603)	0
	1,480.022 PRP REVENUE - COMMERCIAL	(405,000)	(310,223)	(331,300)
	1,480.030 GS RATE SALES INDUSTRIAL	0	(570,105)	0
	1,480.031 UNBILLED REVENUE - INDUSTRIAL	0	(31,638)	0
	1,480.032 PRP REVENUE - INDUSTRIAL	0	(13,620)	0
	1,480.040 GS RATE SALES SMALL COMMERCIAL	(6,443,400)	(5,755,827)	(7,548,600)
	1,480.041 UNBILLED REVENUE - SMALL COMMERCIAL	0	(243,645)	0
	1,480.042 PRP REVENUE - SMALL COMMERCIAL	(249,700)	(197,995)	(204,500)
	1,480.050 UNMETERED GAS LIGHT REVENUE	(3,700)	(3,657)	(4,300)
	1,480.060 WNA RESIDENTIAL	0	(869,186)	0
	1,480.061 UNBILLED REVENUE - WNA RESIDENTIAL	0	329,606	0
	1,480.070 WNA SMALL NON-RESIDENTIAL	0	(270,511)	0
	1,480.071 UNBILLED REVENUE - WNA NON- RESIDENTIAL	0	105,343	0
	1,480.080 RESIDENTIAL CEP LOST SALES	(109,800)	(88,775)	(90,300)
	1,481.020 INTERRUPTIBLE RATE COMMERCIAL	0	(9,564)	0
	1,481.021 UNBILLED REVENUE INTERRUPTIBLE RATE COMMERCIAL	0	(1,218)	0
	1,481.022 PRP REVENUE - INT COMMERCIAL	0	(1,495)	0
	1,481.030 INTERRUPTIBLE RATE INDUSTRIAL	(152,500)	(120,458)	(205,000)
	1,481.031 UNBILLED REVENUE INTERRUPTIBLE RATE INDUSTRIAL	0	(9,814)	0
	1,481.032 PRP REVENUE - INT INDUSTRIAL	(11,200)	(5,863)	(9,400)
	1,488.010 COLLECTION REVENUE	(138,200)	(138,220)	(167,600)
	1,488.020 RECONNECT REVENUE	(141,700)	(141,660)	(135,300)
	1,488.030 METER TEST REVENUE	0	(4)	0
1,488.040 BAD CHECK REVENUE	(7,800)	(7,815)	(8,300)	
1,489.020 OFF SYSTEM TRANSP REVENUE	(1,785,800)	(1,785,786)	(1,740,500)	
1,489.021 OFF SYSTEM TRANSP REVENUE - DELGASCO	(2,173,200)	(2,173,202)	(2,123,200)	
1,489.040 ON SYSTEM TRANSP REVENUE	(3,734,900)	0	(4,012,500)	

Fiscal 2018 Income Statement Budget Summary
 Compared with the Year-Ended December 31, 2016 and Fiscal 2017 Budget

	GI #/Description (GHCT)	Proposed 2018 Budget	Year-Ended December 31, 2016	Adopted 2017 Budget
Regulated operating revenues	1.489.041 ON SYSTEM TRANSP DR	(1,358,800)	0	(1,378,200)
	1.489.042 PRP REVENUE - ON SYSTEM TRANSP	(96,000)	0	(78,500)
	1.489.043 PRP REVENUE - DR ON SYSTEM TRANSP	(51,800)	0	(41,000)
	1.489.310 ON SYSTEM TRANSP RESIDENTIAL	0	(4,130)	0
	1.489.312 ON SYSTEM PRP- RESIDENTIAL	0	(256)	0
	1.489.320 ON SYSTEM TRANSP LG NON-RES	0	(2,369,808)	0
	1.489.322 ON SYSTEM PRP- LG NON-RES	0	(26,355)	0
	1.489.340 ON SYSTEM TRANSP SM NON-RES	0	(102,278)	0
	1.489.342 ON SYSTEM PRP- SMALL NON-RES	0	(4,479)	0
	1.489.350 ON SYSTEM TRANSP INTERRUPTIBLE	0	(974,333)	0
	1.489.352 ON SYSTEM PRP- INTERRUPTIBLE	0	(42,181)	0
	1.489.362 ON SYSTEM - SPECIAL CONTRACTS	0	(363,256)	0
	1.489.410 ON SYSTEM TRANSP - DR RESIDENTIAL	0	(8,782)	0
	1.489.412 ON SYSTEM DR - PRP RES	0	(384)	0
	1.489.420 ON SYSTEM TRANSP - DR LG NON-RES	0	(950,633)	0
	1.489.422 ON SYSTEM DR PRP - LG NON-RES	0	(11,989)	0
	1.489.440 ON SYSTEM TRANSP - DR SM NON-RES	0	(20,682)	0
	1.489.442 ON SYSTEM DR PRP - SM NON-RES	0	(876)	0
	1.489.450 ON SYSTEM TRANSP - DR INTERRUPTIBLE	0	(378,669)	0
	1.489.452 ON SYSTEM DR PRP - INTERRUPTIBLE	0	(27,939)	0
Regulated operating revenues		(48,141,600)	(45,996,032)	(53,290,800)
Non-Regulated operating revenues	1.490.010 SALE OF PRODUCTS EXTRACTED FROM GAS - OTHER	0	0	0
Non-Regulated operating revenues		0		0
Operating Revenues		(48,141,600)	(45,996,032)	(53,290,800)
Regulated purchased gas	1.803.000 PURCHASED GAS - OUTSIDE	13,839,400	0	19,485,200
	1.803.010 PURCHASED GAS COST - RESIDENTIAL	0	6,101,677	0
	1.803.020 PURCHASED GAS COST - LARGE NON-RES	0	3,547,425	0
	1.803.040 PURCHASED GAS COST - SMALL NON-RES	0	2,128,522	0
	1.803.050 PURCHASED GAS COST - INTERRUPTIBLE	0	89,572	0
	1.803.210 UNBILLED PURCHASE GAS - RESIDENTIAL	0	276,186	0

Fiscal 2018 Income Statement Budget Summary
 Compared with the Year-Ended December 31, 2016 and Fiscal 2017 Budget

	GI #/Description (GHCT)	Proposed 2018 Budget	Year-Ended December 31, 2016	Adopted 2017 Budget
Regulated purchased gas	1.803.220 UNBILLED PURCHASE GAS - LARGE NON-RES	0	152,036	0
	1.803.240 UNBILLED PURCHASE GAS - SMALL NON-RES	0	117,707	0
	1.803.250 UNBILLED PURCHASE GAS - INTERRUPTIBLE	0	8,117	0
Regulated purchased gas		13,839,400	12,421,241	19,485,200
Operations and maintenance	1.753.010 WELLS & GATHERING PAYROLL	0	23,916	0
	1.753.020 WELLS & GATHERING MISC	2,400	564	2,400
	1.754.010 COMPRESSOR STATION PAYROLL	0	61,787	0
	1.754.020 COMPRESSOR STATION MISC.	84,000	59,936	85,200
	1.764.010 MNT WELLS & GATHERING PAYROLL	0	7,684	0
	1.765.010 MNT COMPRESSOR STATION PAYROLL	0	42,311	0
	1.765.020 MNT COMPRESSOR STATION OTHER	34,400	21,799	32,400
	1.816.010 CM WELLS EXPENSES - PAYROLL	0	89,857	0
	1.816.020 CM WELLS EXPENSES - MISC	12,000	1,291	12,000
	1.818.010 CM COMPRESSOR STATION EXPENSES - PAYROLL	0	23,960	0
	1.818.020 CM COMPRESSOR STATION EXPENSES - MISC	72,000	70,246	72,000
	1.821.020 CM PURIFICATION OF NATURAL GAS - MISC	95,000	62,088	135,000
	1.824.020 CM OTHER UNDERGROUND STORAGE EXPENSES - MISC	8,400	4,014	12,000
	1.825.000 CM STORAGE WELL ROYALTIES/RENTS	53,300	53,366	53,300
	1.831.020 CM MAINTENANCE STRUCTURES & IMPROVEMENTS - MISC	9,000	1,575	9,000
	1.832.010 CM MAINT OF RESERVOIRS AND WELLS - PAYROLL	0	770	0
	1.832.020 CM MAINTENANCE OF RESERVOIRS AND WELLS - MISC	66,000	55,725	60,000
	1.834.010 CM MAINT OF COMPRESSOR STAT EQUIP - PAYROLL	0	19,865	0
	1.834.020 CM MAINTENANCE OF COMPRESSOR STAT EQUIP - MISC	24,000	11,009	30,000
	1.835.010 CM MAINT OF MEAS & REG STAT EQUIP - PAYROLL	0	0	0
	1.835.020 CM MAINTENANCE OF MEAS & REG STAT EQUIP - MISC	1,200	0	3,000
	1.837.020 CM MAINTENANCE OF OTHER EQUIPMENT - MISC	1,900	978	1,900
	1.838.010 CM MAINT OF DEW POINT CONTROL UNIT - PAYROLL	0	20,190	0
	1.838.020 CM MAINT OF DEW POINT CONTROL UNIT - MISC	46,000	28,308	47,900
	1.856.000 RIGHT OF WAY CLEARING	156,400	0	0

Fiscal 2018 Income Statement Budget Summary
 Compared with the Year-Ended December 31, 2016 and Fiscal 2017 Budget

	GI #/Description (GHCT)	Proposed 2018 Budget	Year-Ended December 31, 2016	Adopted 2017 Budget
Operations and maintenance	1,871.000 TELEMETRY COSTS	12,000	11,016	12,000
	1,880.010 OPERATIONS OFFICE TELEPHONE	120,000	118,433	120,000
	1,880.020 OPERATIONS OFFICE UTILITIES	108,000	108,345	100,800
	1,880.021 UTILITIES DEW POINT CONTROL UNIT	84,000	77,115	84,000
	1,880.030 OPERATIONS OFFICE MISC.	74,400	72,471	80,000
	1,880.031 CM OPERATIONS MISC.	2,400	2,272	1,200
	1,880.040 FEES TRAINING SCHOOLS	36,000	20,138	44,400
	1,880.050 UNIFORMS	42,000	39,752	32,400
	1,880.060 WELDING SUPPLIES	18,000	19,569	18,000
	1,881.020 RENT LAND & LAND RIGHTS	16,400	14,323	16,300
	1,886.000 MNT STRUCTURES TRANS & DIST.	0	0	0
	1,887.010 MNT TRANS & DIST MAINS PAYROLL	0	38,861	0
	1,887.020 MNT TRANS & DIST MAINS OTHER	72,000	70,882	60,000
	1,889.000 MNT REG STATION TRANS & DIST.	6,000	3,073	7,000
	1,893.010 MNT OF METERS & REG PAYROLL	0	7,140	0
	1,893.020 MNT OF METERS & REG OTHER	48,000	43,654	48,000
	1,894.010 MNT OF OTHER EQUIPMENT PAYROLL	0	3,495	0
	1,894.020 MNT OF OTHER EQUIPMENT OTHER	132,000	120,706	132,000
	1,898.010 MNT - TRANSP EQUIP EXPENSE- PAYROLL	0	32,080	0
	1,898.020 MNT - POWER OPR EQUIP EXPENSE-PAYROLL	0	6,911	0
	1,900.010 TRANS & DIST. PAYROLL	4,080,000	2,922,944	4,073,000
	1,900.020 OPR TRANSPORTATION EXPENSES	720,000	712,864	800,000
	1,900.030 SMALL TOOLS & WORK EQUIPMENT	96,000	96,284	96,000
	1,903.010 CASHING PAYROLL	456,000	431,599	441,000
	1,903.020 CUSTOMER COLLECTIONS & RECORDS	364,300	336,322	347,600
	1,904.000 UNCOLLECTIBLE ACCOUNTS	107,200	131,846	141,500
	1,908.010 CUSTOMER ASSISTANCE	30,000	30,000	30,000
	1,913.000 ADVERTISING	0	250	0
	1,920.010 ADMINISTRATIVE PAYROLL	3,216,000	3,073,402	3,009,000
	1,920.020 ADM TRANSPORTATION EXPENSES	96,000	83,400	96,000
	1,921.010 ADM TELEPHONE	162,000	156,072	162,000
	1,921.030 BOOKS & SUBSCRIPTIONS	27,000	22,425	28,200
	1,921.040 COMPANY FORMS	6,000	6,644	6,000
	1,921.050 SMALL SUPPLY ITEMS	40,800	34,959	40,800
	1,921.060 MISCELLANEOUS OTHER ITEMS	48,000	48,064	70,800

Fiscal 2018 Income Statement Budget Summary
 Compared with the Year-Ended December 31, 2016 and Fiscal 2017 Budget

	GI #/Description (GHCT)	Proposed 2018 Budget	Year-Ended December 31, 2016	Adopted 2017 Budget
Operations and maintenance	1.921.070 EMPLOYEE MEMBERSHIPS	5,700	6,213	5,200
	1.921.080 SAFETY LITERATURE & EDUCATION	14,400	13,548	18,400
	1.921.090 ENGR & DRAFTING SUPPLIES	6,000	6,236	6,000
	1.921.100 ADM UTILITIES	62,400	56,692	62,400
	1.921.110 INVENTORY - DIFFERENCE	0	(808)	0
	1.921.210 TRAVEL ETC CO BUS PRES & CEO	5,000	1,090	7,000
	1.921.220 TRAVEL ETC CO BUS OFFICERS	12,000	2,478	16,000
	1.921.230 TRAVEL ETC CO BUS OPER & CONST	8,400	7,483	8,400
	1.921.240 TRAVEL ETC CO BUS ADM&CUST SER	2,400	2,612	7,200
	1.921.260 TRAVEL ETC CO BUS FINANCE	30,000	8,889	27,800
	1.921.290 CO. BUS. MEALS & ENTERTAINMENT	30,000	27,572	39,000
	1.921.300 COMPUTER EQUIPMENT OPERATIONS	10,000	6,059	10,000
	1.922.000 EXP. TRANSFERRED - CAPITAL	(3,224,100)	(3,187,591)	(3,291,500)
	1.922.010 EXPENSES TRANSFERRED (CANADA MOUNTAIN)	(306,000)	(273,092)	(359,400)
	1.922.100 EXP. TRANSFERRED I/C	(262,800)	(234,558)	(208,800)
	1.922.200 EXP. TRANSFERRED - INCENTIVE COMP	0	(177,387)	(44,600)
	1.923.010 OUTSIDE SERVICES LEGAL	90,000	393,557	70,000
	1.923.020 OUTSIDE SERVICES ACCOUNTING	395,100	493,450	458,000
	1.923.030 OUTSIDE SERVICES JANITORIAL	67,400	63,380	67,400
	1.923.040 OUTSIDE SERVICES OTHER	136,000	256,777	140,300
	1.923.050 OUTSIDE SERVICES COMPUTERS	566,200	516,685	687,000
	1.923.060 OUTSIDE SERVICES ACQUISITION COSTS	0	0	0
	1.924.000 INSURANCE	1,048,200	851,298	852,000
	1.925.000 TERM LIFE INSURANCE	4,600	4,390	4,500
	1.926.010 TIME OFF PAYROLL	0	577,533	0
	1.926.020 PENSION	1,354,000	1,323,566	952,000
	1.926.030 EMPLOYEE 401K PLAN	411,000	379,209	419,000
	1.926.040 MEDICAL COVERAGE	1,380,000	1,256,241	1,200,000
	1.926.050 SALARY CONTINUATION COVERAGE	84,000	87,545	94,000
	1.926.070 EMPLOYEE EDUCATION	0	0	0
	1.926.080 EMPLOYEE RECREATION & SOCIAL	8,000	7,384	10,500
	1.926.100 SUPPLEMENTAL RETIREMENT PLAN	64,000	134,479	64,000
	1.926.110 EQUITY & INCENTIVE COMPENSATION	0	177,387	44,600
	1.928.000 REGULATORY COMMISSION	141,000	153,739	148,800

Fiscal 2018 Income Statement Budget Summary
 Compared with the Year-Ended December 31, 2016 and Fiscal 2017 Budget

GI #/Description (GHCT)	Proposed 2018 Budget	Year-Ended December 31, 2016	Adopted 2017 Budget
Operations and maintenance			
EXPENSE			
1.930.010 DIRECTOR FEES & EXPENSES	450,600	490,774	437,400
1.930.020 COMPANY MEMBERSHIPS	56,000	54,899	69,000
1.930.030 FEES CONVENTIONS & MEETINGS	4,400	3,594	6,000
1.930.040 MARKETING	0	3,206	0
1.930.050 COMPANY RELATIONS	9,600	10,581	15,000
1.930.060 TRUSTEE, REGISTRAR, AGENT FEES	27,800	80,635	92,100
1.930.080 STOCKHOLDER REPORTS	98,600	112,370	139,100
1.930.090 CUSTOMER & PUBLIC INFORMATION	24,000	20,055	72,000
1.930.100 PUBLIC & COMMUNITY RELATIONS	25,000	13,496	25,000
1.930.110 CONSERVATION PROGRAM	2,400	900	2,400
1.930.120 LOBBYING EXPENDITURES	8,000	8,788	7,500
1.930.130 MISC NON TAX DEDUCTIBLE	0	250	0
1.932.010 MNT COMMUNICATION EQUIPMENT	46,800	45,383	38,400
1.932.020 MNT OFFICE EQUIPMENT	30,000	29,669	30,000
1.932.030 MNT GENERAL STRUCTURES	40,800	35,663	40,800
1.932.050 MAINTENANCE COMPUTER EQUIPMENT	202,300	82,661	164,300
Operations and maintenance	14,055,700	13,493,529	13,308,300
Depreciation and depletion			
1.403.000 DEPRECIATION EXPENSE	6,384,000	6,315,467	6,687,000
1.406.000 AMORT OF GAS PLANT ACQ ADJ- TRANEX	0	0	0
Depreciation and depletion	6,384,000	6,315,467	6,687,000
Taxes other than income taxes			
1.408.010 LICENSE & PRIVILEGE FEES	6,500	5,533	7,000
1.408.020 PROPERTY TAXES	2,367,000	2,163,646	2,346,000
1.408.030 PAYROLL TAXES	641,300	591,700	630,000
Taxes other than income taxes	3,014,800	2,760,879	2,983,000
Operating Expenses	37,293,900	34,991,117	42,463,500
Other (income) deductions, net			
1.415.010 LABOR SERVICE REVENUE	(5,500)	(5,425)	(5,500)
1.415.020 MERCHANDISING REVENUE	(18,700)	(18,909)	(18,200)
1.415.030 SALES TAX COMMISSION	(600)	(600)	(600)
1.416.010 LABOR SERVICE EXPENSE	0	2,053	0
1.416.020 MERCHANDISING EXPENSE	15,900	16,084	15,200
1.419.000 INTEREST & DIVIDEND INCOME	0	(93,799)	0
1.421.000 MISC NON OPERATING INCOME	(4,200)	(4,292)	(4,900)
1.421.010 MISC NON OPERATING EXPENSE - PAYROLL	0	5,762	0
1.426.020 LIFE INSURANCE CO. BENEFICIARY	0	(10,228)	0
Other (income) deductions, net	(13,100)	(109,356)	(14,000)

Fiscal 2018 Income Statement Budget Summary
 Compared with the Year-Ended December 31, 2016 and Fiscal 2017 Budget

GI #/Description (GHCT)	Proposed 2018 Budget	Year-Ended December 31, 2016	Adopted 2017 Budget
Other (income) deductions, net	(13,100)	(109,356)	(14,000)
Interest charges			
1.427.000 INTEREST ON LONG TERM DEBT	2,119,400	2,213,274	2,184,000
1.428.000 AMORT OF DEBT EXPENSES	220,800	230,200	228,000
1.431.010 INTEREST ON CUSTOMER DEPOSITS	5,000	2,488	3,000
1.431.020 INTEREST ON SHORT-TERM DEBT	25,000	50,833	48,000
1.431.021 SUBSIDIARY INTEREST	(50,100)	(50,100)	(48,500)
Interest charges	2,320,100	2,446,695	2,414,500
Interest Charges	2,320,100	2,446,695	2,414,500
Net (income) Loss Before Income Taxes	(8,548,700)	(8,467,475)	(8,426,800)
Income taxes			
1.409.010 CURRENT FED INC TAX	0	1,257,704	0
1.409.011 APB 28 TRUE UP	0	0	0
1.409.020 CURRENT STATE INC TAX	0	260,591	0
1.409.030 FIN 48 PROVISION	0	0	0
1.409.070 ESTIMATED INTERIM INCOME TAXES	3,237,200	0	3,276,100
1.409.080 NON REGULATED FEDERAL TAXES	5,100	34,950	13,200
1.409.081 NON REGULATED FEDERAL TAXES - NAT GAS LIQUIDS	280,600	113,656	91,100
1.409.090 NON REGULATED STATE TAXES	0	6,561	0
1.409.091 NON REGULATED STATE TAXES - NAT GAS LIQUIDS	0	21,337	0
1.410.000 DEFERRED INCOME TAXES	0	1,727,163	0
1.410.010 AMORT OF REGULATORY LIABILITY	(39,600)	(39,600)	(39,600)
1.420.000 INVESTMENT TAX CREDIT NET	0	(5,400)	(9,000)
Income taxes	3,483,300	3,376,963	3,331,800
Income Taxes	3,483,300	3,376,963	3,331,800
Income Taxes	3,483,300	3,376,963	3,331,800
Net (income) Loss	(5,065,400)	(5,090,512)	(5,095,000)

Segment: Non-Regulated

GI #/Description (GHCT)	Proposed 2018 Budget	Year-Ended December 31, 2016	Adopted 2017 Budget
Non-Regulated operating revenues			
1.490.000 CM SALES OF PRODUCTS EXTRACTED FROM GAS	(739,900)	(355,621)	(479,400)
2.496.000 ON SYSTEM SALES	(4,333,400)	(4,100,458)	(3,877,100)
2.496.100 FRANCHISE TAX & GTI TAX - NET	13,600	24,185	13,800
3.489.000 REVENUE FROM AFFILIATED CO'S	0	(2,108,774)	0
3.490.000 CM SALE OF PRODUCTS EXTRACTED FROM GAS	0	0	0
3.496.000 SALES TO OTHERS	(25,161,000)	(19,581,052)	(19,129,500)

Fiscal 2018 Income Statement Budget Summary
 Compared with the Year-Ended December 31, 2016 and Fiscal 2017 Budget

	GI #/Description (GHCT)	Proposed 2018 Budget	Year-Ended December 31, 2016	Adopted 2017 Budget
Non-Regulated operating revenues	5.489.000 REVENUE FROM AFFILIATED CO'S	0	(237,128)	(726,200)
	5.490.000 CM SALES OF PRODUCTS EXTRACTED FROM GAS	0	0	0
	5.496.000 REVENUE FROM OIL	(48,000)	(48,431)	(47,100)
	5.497.000 REVENUE FROM ROYALTIES	(30,000)	(24,238)	(30,000)
Non-Regulated operating revenues		(30,298,700)	(26,431,518)	(24,275,500)
Operating Revenues		(30,298,700)	(26,431,518)	(24,275,500)
Non-Regulated purchased gas	2.803.000 GAS PURCHASED	2,341,300	2,108,774	1,828,800
	3.489.010 AFFILIATED STORAGE REVENUE	0	760,901	0
	3.803.000 GAS PURCHASED	21,643,500	17,497,644	15,419,600
	3.803.100 GAS PURCHASED - I/C	0	237,128	726,200
	5.803.000 PURCHASED GAS	0	27,640	90,000
Non-Regulated purchased gas		23,984,800	20,632,088	18,064,600
Transportation fee	2.804.000 ON SYSTEM EXPENSE TRANSP FEE	1,410,600	1,399,956	1,419,200
	3.804.000 EXPENSE-TRANSPORTATION FEES	2,173,200	2,173,202	2,123,200
Transportation fee		3,583,800	3,573,157	3,542,400
Operations and maintenance	2.415.030 SALES TAX COMMISSION	(600)	(600)	(600)
	2.904.000 UNCOLLECTIBLE ACCOUNTS	0	0	0
	2.923.000 OUTSIDE SERVICES I/C	87,600	75,600	69,600
	2.923.010 OUTSIDE SERVICES - CANADA MOUNTAIN	0	0	0
	2.923.200 OUTSIDE SERVICES - INCENTIVE COMP	0	78,048	13,200
	2.923.300 OUTSIDE SERVICES - NATURAL GAS LIQUIDS	0	0	0
	3.923.000 OUTSIDE SERVICES - INTERCOMPANY	87,600	75,600	69,600
	3.923.010 OUTSIDE SERVICES - CANADA MOUNTAIN	306,000	192,988	359,400
	3.923.200 OUTSIDE SERVICES - INCENTIVE COMP	0	90,465	28,800
	5.752.010 GAS WELLS - PAYROLL	0	28,389	0
	5.752.020 GAS WELLS - OTHER	6,000	2,394	6,000
	5.763.010 MNT - GAS WELLS - PAYROLL	0	5,425	0
	5.763.020 MNT - GAS WELLS - OTHER	12,000	2,556	12,000
	5.923.000 OUTSIDE SERV. I/C	87,600	83,358	69,600
	5.923.010 OUTSIDE SERVICES - CANADA MOUNTAIN	0	80,104	0
	5.923.100 OUTSIDE SERVICES	2,500	1,947	3,000
	5.923.200 OUTSIDE SERVICES - INCENTIVE COMP	0	8,874	2,600
	5.924.000 INSURANCE	8,400	8,796	8,600
Operations and maintenance		597,100	733,945	641,800

Fiscal 2018 Income Statement Budget Summary
 Compared with the Year-Ended December 31, 2016 and Fiscal 2017 Budget

	GI #/Description (GHCT)	Proposed 2018 Budget	Year-Ended December 31, 2016	Adopted 2017 Budget
Depreciation and depletion	5.403.100 DEPRECIATION EXPENSE FOR ASSET RETIREMENT COST	23,200	23,081	23,200
	5.404.000 DEPLETION EXPENSE	31,200	26,158	27,000
	5.411.100 ACCRETION EXPENSE	46,200	40,941	42,500
Depreciation and depletion		100,600	90,180	92,700
Taxes other than income taxes	2.408.000 TAXES - NON INCOME	0	0	0
	3.408.000 TAXES - NON INCOME	36,000	35,453	48,000
	5.408.000 PROPERTY TAXES	12,000	10,185	12,000
Taxes other than income taxes		48,000	45,639	60,000
Operating Expenses		28,314,300	25,075,008	22,401,500
Other (income) deductions, net	2.421.000 MISC NON OPERATING INCOME	0	0	0
	5.419.000 INTEREST INCOME	0	0	0
Other (income) deductions, net		0	0	0
Other (income) deductions, net		0	0	0
Interest charges	2.419.000 INTEREST AND DIVIDEND INCOME	2,300	2,300	5,100
	3.419.000 INT. INCOME - SUBS	44,500	44,500	41,800
	5.431.000 INTEREST EXPENSE - SUBS	3,300	3,300	1,600
Interest charges		50,100	50,100	48,500
Interest Charges		50,100	50,100	48,500
Net (Income) Loss Before Income Taxes		(1,934,300)	(1,306,405)	(1,225,500)
Income taxes	1.409.012 CURRENT FED INC TAX - EQUITY & INCENT COMP	0	0	0
	1.409.022 CURRENT STATE INC TAX - EQUITY & INCENT COMP	0	0	0
	2.409.010 CURRENT FED INC TAX	0	152,163	0
	2.409.011 APB 28 TRUE UP	0	0	0
	2.409.012 CURRENT FED INC TAX - EQUITY & INCENT COMP	0	(24,944)	(4,600)
	2.409.020 CURRENT STATE INC TAX	0	28,566	0
	2.409.022 CURRENT STATE INC TAX - EQUITY & INCENT COMP	0	(4,683)	0
	2.409.070 ESTIMATED INTERIM INCOME TAXES	181,600	0	205,500
	2.410.000 DEFERRED INCOME TAXES	0	5,367	0
	3.409.010 CURRENT FEDERAL INCOME TAX	0	204,044	0
	3.409.011 APB 28 TRUE UP	0	0	0
	3.409.012 CURRENT FED INC TAX - EQUITY & INCENT COMP	0	(28,913)	(11,400)
	3.409.020 CURRENT STATE INCOME TAX	0	38,306	0
	3.409.022 CURRENT STATE INC TAX - EQUITY & INCENT COMP	0	(5,428)	0
	3.409.070 ESTIMATED INTERIM INCOME TAXES	330,400	0	129,800

Fiscal 2018 Income Statement Budget Summary
 Compared with the Year-Ended December 31, 2016 and Fiscal 2017 Budget

	GI #/Description (GHCT)	Proposed 2018 Budget	Year-Ended December 31, 2016	Adopted 2017 Budget
Income taxes	3.410.000 DEFERRED INCOME TAXES	0	12,895	0
	5.409.010 CURRENT FEDERAL INCOME TAX	0	9,743	0
	5.409.011 APB 28 TRUE UP	0	0	0
	5.409.012 CURRENT FED INC TAX - EQUITY & INCENT COMP	0	(2,836)	(1,200)
	5.409.020 CURRENT STATE INCOME TAX	0	1,829	0
	5.409.022 CURRENT STATE INC TAX - EQUITY & INCENT COMP	0	(532)	0
	5.409.070 ESTIMATED INTERIM INCOME TAXES	(58,600)	0	192,700
	5.410.000 DEFERRED INCOME TAXES	0	(24,660)	0
Income taxes		453,400	360,919	510,800
Income Taxes		453,400	360,919	510,800
Income Taxes		453,400	360,919	510,800
Net (Income) Loss		(1,438,499)	(343,497)	(1,314,700)
Consolidated - Net Income		(6,538,300)	(6,236,103)	(6,409,700)

Fiscal 2018 Capital Budget with 2019-2022 Projections
and Year-Ended December 31, 2016

By Agent and Capital Budget Account

Agent	Account	Description	Year-Ended December 31, 2016 Actual	2017 Adopted	2018 Proposed	2019 Projected	2020 Projected	2021 Projected	2022 Projected
BSR	1325	GATHERING LAND & RIGHTS	17	-	-	-	-	-	-
	1332	GATHERING LINES	112,708	99,300	131,100	-	-	-	-
	1333	GATH COMP STAT EQUIPMENT	45,427	-	40,000	22,500	22,500	22,500	22,500
	1351	STOR STRUCTURES & IMPROVEMENTS	(865)	-	-	-	-	-	-
	1352	STORAGE WELLS	234,832	1,500,000	-	-	-	-	-
	1353	STORAGE LINES	461,859	37,500	-	-	-	-	-
	1354	STORAGE COMPRESSOR STAT EQUIP	24,138	-	76,700	32,500	32,500	32,500	32,500
	1355	STORAGE MEASURING & REG EQUIP	-	150,000	-	-	-	-	-
	1356	PURIFICATION EQUIPMENT	7,372	225,000	24,000	15,000	15,000	15,000	55,000
	1367	TRANSMISSION MAINS	349,772	245,250	361,000	448,000	60,000	60,000	60,000
	1368	TRANSM COMPRESSOR STAT EQUIPMT	18,846	-	37,800	15,000	15,000	15,000	15,000
	1369	TRANSM MEASURING & REG EQUIPMT	87,082	66,600	205,800	40,000	40,000	40,000	40,000
	1395	LABORATORY EQUIPMENT	37,047	26,500	8,000	5,000	5,000	5,000	5,000
	533101	GAS WELL EQUIPMENT	7,736	45,000	24,000	24,000	24,000	24,000	24,000
BSR			1,385,970	2,395,150	908,400	602,000	214,000	214,000	254,000
GRJ	139909	CONTINGENCY	-	460,000	369,000	344,000	338,000	329,000	318,000
GRJ			-	460,000	369,000	344,000	338,000	329,000	318,000
JLC	136501	TRANSM LAND & LAND RIGHTS	82,501	-	-	-	-	-	-
	136502	TRANSM RIGHTS OF WAY	3,247	18,000	39,200	20,000	20,000	20,000	20,000
	1371	TRANSMISSION OTHER EQUIPMENT	-	9,000	9,000	9,000	9,000	9,000	9,000
	1374	DISTRIBUTION LAND & ROW	1,272	6,000	6,000	6,000	6,000	6,000	6,000
	1375	DIST STRUCTURES & IMPROVEMENTS	-	5,000	5,000	5,000	5,000	5,000	5,000
	1376	DISTRIBUTION MAINS	3,058,585	2,400,000	3,200,000	3,200,000	3,200,000	3,200,000	3,200,000
	1378	DIST GENERAL REG STATIONS	2,133	72,000	72,000	50,000	50,000	50,000	50,000
	1379	DIST CITY GATE REG STATIONS	36,793	25,000	25,000	-	-	-	-
	1380	DISTRIBUTION SERVICES	950,700	880,000	880,000	880,000	880,000	880,000	880,000
	1381	DISTRIBUTION METERS	610,964	582,300	618,000	600,000	600,000	600,000	600,000
	1382	DIST METER & REG INSTALLATION	129,264	128,400	158,400	150,000	150,000	150,000	150,000
	1383	DISTRIBUTION REGULATORS	105,111	110,400	126,300	100,000	100,000	100,000	100,000
	1385	DIST INDUSTRIAL METER SETS	15,697	36,000	36,000	36,000	36,000	36,000	36,000
	1390	GEN STRUCTURES & IMPROVEMENTS	77,061	55,200	55,200	50,000	50,000	50,000	50,000
	1391	OFFICE FURNITURE & EQUIPMENT	37,417	14,400	19,200	12,000	12,000	12,000	12,000
	1392	TRANSPORTATION EQUIPMENT	629,079	654,000	552,000	550,000	500,000	500,000	500,000
	1394	TOOLS, SHOP & GARAGE EQUIPMENT	23,636	40,800	41,000	40,000	40,000	40,000	40,000
	1396	POWER OPERATED EQUIPMENT	174,822	225,000	305,000	200,000	200,000	200,000	200,000
	1397	COMMUNICATION EQUIPMENT	4,219	6,000	6,000	6,000	6,000	6,000	6,000
	1398	MISCELLANEOUS EQUIPMENT	-	9,600	5,000	5,000	5,000	5,000	5,000
	139931	COMPUTERIZED OFFICE EQUIPMENT	25,520	24,000	24,000	24,000	24,000	24,000	24,000
JLC			5,968,022	5,301,100	6,182,300	5,943,000	5,893,000	5,893,000	5,893,000
MDW	139902	COMPUTER SOFTWARE	90,960	1,276,700	75,700	207,700	477,700	290,000	70,000
	139903	COMPUTER HARDWARE	45,138	185,300	222,800	135,000	185,000	178,000	135,000
MDW			136,098	1,462,000	298,500	342,700	662,700	468,000	205,000
Overall			7,490,090	9,618,250	7,758,200	7,231,700	7,107,700	6,904,000	6,670,000



COMPANY CORRESPONDENCE

To: Board of Directors

From: Matthew D. Wesolosky

Subject: Fiscal 2018 Budgets

Date: May 17, 2017

Attached are Delta's proposed operating and capital budgets for the upcoming fiscal year ending June 30, 2018.

The operating budget account comparison includes the 2018 budget, the twelve months ended December 31, 2016 actual results and the 2017 budget. The operating budget for fiscal 2018 reflects net income of \$6,538,300, or \$.92 per share. Comparative net income and earnings per share (in dollars) are as follows for the twelve month periods:

(\$)	6/30/18 <u>Budget</u>	12/31/16 <u>Actual</u>	6/30/17 <u>Budget</u>
Before incentive compensation and merger expenses			
Net income	6,538,300	6,578,490	6,437,100
Earnings per common share (1)	.92	.93	.93
Incentive compensation (net of tax)	-	110,051	27,400
Merger-related expenses (net of tax)	-	232,336	-
After incentive compensation and merger expenses			
Net income	6,538,300	6,236,103	6,409,700
Earnings per common share (1)	.92	.88	.92

Natural gas sales and transportation volumes are budgeted utilizing history. Adjustments are made to normalize for weather and for other known changes in customers' requirements. Comparative throughput volumes are as follows (in million cubic feet) for the twelve month periods:

	6/30/18 <u>Budget</u>	12/31/16 <u>Actual</u>	6/30/17 <u>Budget</u>
Regulated segment			
Natural gas sales	3,131	2,827	2,988
Off system transportation (2)	12,534	12,534	11,868
On system transportation (2)	<u>5,005</u>	<u>5,043</u>	<u>5,181</u>
	<u>20,670</u>	<u>20,404</u>	<u>20,037</u>
Non-regulated segment			
Natural gas sales	7,449	7,449	7,102
Natural gas liquids	2,114	1,986	2,396
Calendar degree days (% of 30 year average)	100%	89%	100%

(1) Based on 7,136,000, 7,095,379 and 6,953,000 weighted average shares outstanding for the 2018 Budget, 12/31/16 Actual and 2017 Budget, respectively.

(2) Includes volumes transported for the non-regulated segment.

Revenues and gas costs are budgeted based upon estimated volumes assuming normal weather at current rates. Revenues from the sales of liquids are budgeted on experience and an estimate of the future market value of the liquids of \$.35 per gallon. Enpro production estimates, and related depletion and royalties, are based upon planned levels of production considering historical production.

Payroll is based on existing employees at current salaries plus raises to be given effective July 1. The budget provides for an overall salary increase of 3% for 2018 and also includes an estimate for overtime. The budget assumes that no discretionary incentive compensation will be awarded or incentive compensation plan targets will be achieved.

Other significant items in the operating budget include employee benefits, which are based on the benefit plans in effect and the budgeted payroll. Maintenance is estimated based upon expected levels of maintenance and historical cost levels. Insurance is based upon coverage in effect and applicable premiums and includes a post-merger runoff policy. Bad debt expense is estimated based on expected revenues and historical write-off results. Depreciation is based on plant in service and expected to be in service at the current effective depreciation rates for the various classes of property. Taxes other than income taxes, which are primarily property and payroll taxes, are based on the property and payroll budgeted and the related tax rates. Long-term interest costs are based on existing long-term debt at embedded rates. Short-term interest is estimated using projected cash flows and resultant expected monthly short-term borrowing levels at a projected interest rate of 2%. Income taxes are based on the current statutory income tax rates and pre-tax budgeted net income.

The operating budget assumes Delta is no longer a publicly traded company as of December 31, 2017 and, as such, reflects reductions in director compensation, audit fees, shareholder and exchange related expenses. The budget does not reflect any additional merger-related synergies, changes in operations or implementation of new technologies.

The capital budget comparison includes the proposed budget for fiscal 2018, the 2017 budget, and it reflects twelve months ended actual results through December 31, 2016. It also includes projections for fiscal 2019 – 2022.

The capital budget for 2018 is projected at \$7,758,200. Distribution mains of \$3,200,000 includes 86,000 feet of replacement under our Pipe Replacement Program, which in addition to our six in-house crews includes three contract crews dedicated to the replacement of bare steel and unprotected steel pipe. Additionally, the distribution mains budget includes 40,000 feet of main extensions. Distribution service lines, meters and regulators are estimated at \$1,915,700. Planned vehicle and equipment purchases are estimated at \$937,200. The information technology budget of \$298,500 includes replacement of servers and other network infrastructure based on age. Also, a capital expenditure contingency of \$369,000, or approximately 5% of the capital budget, has been included.

The budgets will be reviewed with the Board for consideration and approval at your next meeting on May 18.

cc: Officers

Fiscal 2018 Income Statement Budget Summary
 Compared with the Year-Ended December 31, 2016 and Fiscal 2017 Budget

	Proposed 2018 Budget	Year-Ended December 31, 2016	Adopted 2017 Budget
Regulated operating revenues	(48,141,600)	(45,996,032)	(53,290,800)
Non-Regulated operating revenues	(30,298,700)	(26,431,518)	(24,275,500)
Operating Revenues	(78,440,300)	(72,427,549)	(77,566,300)
Regulated purchased gas	13,839,400	12,421,241	19,485,200
Non-Regulated purchased gas	23,984,800	20,632,088	18,064,600
Transportation fee	3,583,800	3,573,157	3,542,400
Operations and maintenance	14,652,800	14,227,474	13,950,100
Depreciation and depletion	6,484,600	6,405,647	6,779,700
Taxes other than income taxes	3,062,800	2,806,518	3,043,000
Operating Expenses	65,608,200	60,066,125	64,865,000
Other (income) deductions, net	(13,100)	(109,356)	(14,000)
Other (income) deductions, net	(13,100)	(109,356)	(14,000)
Interest charges	2,370,200	2,496,795	2,463,000
Interest Charges	2,370,200	2,496,795	2,463,000
Net (Income) Loss Before Income Taxes	(10,475,000)	(9,873,905)	(10,257,300)
Income taxes	3,936,700	3,737,882	3,842,600
Income Taxes	3,936,700	3,737,882	3,842,600
Net (Income) Loss	(6,538,300)	(6,236,103)	(6,409,700)
Consolidated - Net Income	(6,538,300)	(6,236,103)	(6,409,700)

Fiscal 2018 Income Statement Budget Summary
Compared with the Year-Ended December 31, 2016 and Fiscal 2017 Budget

Segment: Regulated

	Proposed 2018 Budget	Year-Ended Dec 31, 2016	Adopted 2017 Budget
Regulated operating revenues	(48,141,600)	(45,996,032)	(53,290,800)
Non-Regulated operating revenues	0		0
Operating Revenues	(48,141,600)	(45,996,032)	(53,290,800)
Regulated purchased gas	13,839,400	12,421,241	19,485,200
Operations and maintenance	14,055,700	13,493,529	13,308,300
Depreciation and depletion	6,384,000	6,315,467	6,687,000
Taxes other than income taxes	3,014,800	2,760,879	2,983,000
Operating Expenses	37,293,900	34,991,117	42,463,500
Other (income) deductions, net	(13,100)	(109,356)	(14,000)
Other (income) deductions, net	(13,100)	(109,356)	(14,000)
Interest charges	2,320,100	2,446,695	2,414,500
Interest Charges	2,320,100	2,446,695	2,414,500
Net (Income) Loss Before Income Taxes	(8,340,700)	(8,667,575)	(8,426,900)
Income taxes	3,483,300	3,376,963	3,331,800
Income Taxes	3,483,300	3,376,963	3,331,800
Income Taxes	3,483,300	3,376,963	3,331,800
Net (Income) Loss	(5,057,400)	(5,290,613)	(5,095,000)

Segment: Non-Regulated

	Proposed 2018 Budget	Year-Ended Dec 31, 2016	Adopted 2017 Budget
Non-Regulated operating revenues	(30,298,700)	(26,431,518)	(24,275,500)
Operating Revenues	(30,298,700)	(26,431,518)	(24,275,500)
Non-Regulated purchased gas	23,984,800	20,632,088	18,064,600
Transportation fee	3,583,800	3,573,157	3,542,400
Operations and maintenance	597,100	733,945	641,800
Depreciation and depletion	100,600	90,180	92,700
Taxes other than income taxes	48,000	45,639	60,000
Operating Expenses	28,314,300	25,075,008	22,401,500
Other (income) deductions, net	0	0	0
Other (income) deductions, net	0	0	0
Interest charges	50,100	50,100	48,500
Interest Charges	50,100	50,100	48,500
Net (Income) Loss Before Income Taxes	(1,934,300)	(1,305,489)	(1,825,500)
Income taxes	453,400	360,919	510,800
Income Taxes	453,400	360,919	510,800
Income Taxes	453,400	360,919	510,800
Net (Income) Loss	(1,480,900)	(945,490)	(1,314,700)
Consolidated - Net Income	(6,538,300)	(6,236,103)	(6,409,700)

**Delta Natural Gas Co., Inc.
Fiscal 2018 Budget**

Budgeted MCF, Revenue and Gas Cost
as Compared to the Year-Ended Dec 31, 2016 Actual

	Avg Billed Customers	MCF		Gross Revenue		Gas Costs		Gross Margin		Revenue per MCF	
		Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
Regulated Segment											
Regulated Gas Sales											
Residential	29,516	1,617,000	1,461,539	21,461,200	20,619,909	7,147,000	6,377,652	14,314,200	14,242,257	6.85	9.88
Sm Non Res	4,068	562,900	513,535	6,443,400	6,184,840	2,488,100	2,250,999	3,955,300	3,913,641	7.03	7.09
Lg Non Res	873	927,200	825,863	8,860,800	8,199,187	4,098,400	3,694,512	4,762,200	4,484,675	5.14	5.41
Interruptible	3	24,000	22,034	152,500	141,054	105,900	86,079	46,600	42,975	1.94	1.95
Gas Light	33	-	901	3,700	3,657	-	-	3,700	3,657	-	-
Pipeline Replacement Program	-	-	-	1,822,200	1,285,091	-	-	1,822,200	1,285,091	-	-
Conservation/Efficiency Program	-	-	-	109,800	88,775	-	-	109,800	88,775	-	-
Regulated Gas Sales	34,496	3,131,100	2,826,872	38,653,400	36,462,313	13,839,400	12,421,242	24,814,000	24,041,071		
On-System Transportation											
Delta Resources		4,292,600	4,330,276	3,734,900	3,613,805	3,734,900	3,613,805	3,734,900	3,613,805	0.87	0.88
PRP		712,500	712,809	1,358,800	1,358,767	1,358,800	1,358,767	1,358,800	1,358,767	1.91	1.91
On-System Transportation		5,005,100	5,043,085	5,241,500	5,287,032	5,241,500	5,287,032	5,241,500	5,287,032		
Off System Transportation											
Delta Resources		5,846,900	5,946,513	1,785,800	1,785,786	1,785,800	1,785,786	1,785,800	1,785,786	0.30	0.30
Delgasco		6,587,100	6,587,148	2,173,200	2,173,202	2,173,200	2,173,202	2,173,200	2,173,202	0.33	0.33
Off System Transportation		12,534,000	12,533,961	3,959,000	3,958,988	3,959,000	3,958,988	3,959,000	3,958,988	0.32	0.32
Miscellaneous Regulated Revenue		-	-	287,700	287,695	-	-	287,700	287,695		
Total Regulated Segment		20,670,200	20,403,918	48,141,600	45,996,028	13,839,400	12,421,242	34,302,200	33,574,786		
Non-Regulated Segment											
Delgasco		6,721,600	6,721,579	25,161,000	17,407,950	23,816,700	16,177,411	1,344,300	1,230,439	0.20	0.18
Delta Resources		727,100	727,067	4,319,800	4,076,273	3,751,900	3,508,729	567,900	567,544	0.78	0.78
Natural Gas Liquids (gallons)		2,114,400	1,986,436	739,900	355,621	-	-	739,900	355,621	0.35	0.18
Enpro Royalties and Oil		-	-	77,100	72,670	-	-	77,100	72,670		
Total Non-Regulated Segment		7,448,700	7,448,646	30,297,800	21,912,414	27,568,600	19,686,140	2,729,200	2,226,274		
(total volume excludes liquids volumes)											
Consolidated		28,118,900	27,852,564	78,439,400	67,908,442	41,408,000	32,107,382	37,031,400	35,801,060		

Fiscal 2018 Income Statement Budget Summary
 Compared with the Year-Ended December 31, 2016 and Fiscal 2017 Budget

Segment: Regulated

	GI #/Description (GHCT)	Proposed 2018 Budget	Year-Ended December 31, 2016	Adopted 2017 Budget
Regulated operating revenues	1,480.010 GS RATE SALES RESIDENTIAL	(21,461,200)	(19,522,005)	(24,591,600)
	1,480.011 UNBILLED REVENUE - RESIDENTIAL	0	(558,324)	0
	1,480.012 PRP REVENUE - RESIDENTIAL	(956,300)	(755,895)	(781,700)
	1,480.020 GS RATE SALES OTHER COMMERCIAL	(8,860,600)	(7,320,841)	(9,839,000)
	1,480.021 UNBILLED REVENUE - OTHER COMMERCIAL	0	(236,603)	0
	1,480.022 PRP REVENUE - COMMERCIAL	(405,000)	(310,223)	(331,300)
	1,480.030 GS RATE SALES INDUSTRIAL	0	(570,105)	0
	1,480.031 UNBILLED REVENUE - INDUSTRIAL	0	(31,638)	0
	1,480.032 PRP REVENUE - INDUSTRIAL	0	(13,620)	0
	1,480.040 GS RATE SALES SMALL COMMERCIAL	(6,443,400)	(5,755,827)	(7,548,600)
	1,480.041 UNBILLED REVENUE - SMALL COMMERCIAL	0	(243,645)	0
	1,480.042 PRP REVENUE - SMALL COMMERCIAL	(249,700)	(197,995)	(204,500)
	1,480.050 UNMETERED GAS LIGHT REVENUE	(3,700)	(3,657)	(4,300)
	1,480.060 WNA RESIDENTIAL	0	(869,186)	0
	1,480.061 UNBILLED REVENUE - WNA RESIDENTIAL	0	329,606	0
	1,480.070 WNA SMALL NON-RESIDENTIAL	0	(270,511)	0
	1,480.071 UNBILLED REVENUE - WNA NON- RESIDENTIAL	0	105,343	0
	1,480.080 RESIDENTIAL CEP LOST SALES	(109,800)	(88,775)	(90,300)
	1,481.020 INTERRUPTIBLE RATE COMMERCIAL	0	(9,564)	0
	1,481.021 UNBILLED REVENUE INTERRUPTIBLE RATE COMMERCIAL	0	(1,218)	0
	1,481.022 PRP REVENUE - INT COMMERCIAL	0	(1,495)	0
	1,481.030 INTERRUPTIBLE RATE INDUSTRIAL	(152,500)	(120,458)	(205,000)
	1,481.031 UNBILLED REVENUE INTERRUPTIBLE RATE INDUSTRIAL	0	(9,814)	0
	1,481.032 PRP REVENUE - INT INDUSTRIAL	(11,200)	(5,863)	(9,400)
	1,488.010 COLLECTION REVENUE	(138,200)	(138,220)	(167,600)
	1,488.020 RECONNECT REVENUE	(141,700)	(141,660)	(135,300)
	1,488.030 METER TEST REVENUE	0	(4)	0
1,488.040 BAD CHECK REVENUE	(7,800)	(7,815)	(8,300)	
1,489.020 OFF SYSTEM TRANSP REVENUE	(1,785,800)	(1,785,786)	(1,740,500)	
1,489.021 OFF SYSTEM TRANSP REVENUE - DELGASCO	(2,173,200)	(2,173,202)	(2,123,200)	
1,489.040 ON SYSTEM TRANSP REVENUE	(3,734,900)	0	(4,012,500)	

Fiscal 2018 Income Statement Budget Summary
 Compared with the Year-Ended December 31, 2016 and Fiscal 2017 Budget

	GI #/Description (GHCT)	Proposed 2018 Budget	Year-Ended December 31, 2016	Adopted 2017 Budget
Regulated operating revenues	1,489,041 ON SYSTEM TRANSP DR	(1,358,800)	0	(1,378,200)
	1,489,042 PRP REVENUE - ON SYSTEM TRANSP	(96,000)	0	(78,500)
	1,489,043 PRP REVENUE - DR ON SYSTEM TRANSP	(51,800)	0	(41,000)
	1,489,310 ON SYSTEM TRANSP RESIDENTIAL	0	(4,130)	0
	1,489,312 ON SYSTEM PRP- RESIDENTIAL	0	(256)	0
	1,489,320 ON SYSTEM TRANSP LG NON-RES	0	(2,369,808)	0
	1,489,322 ON SYSTEM PRP- LG NON-RES	0	(26,355)	0
	1,489,340 ON SYSTEM TRANSP SM NON- RES	0	(102,278)	0
	1,489,342 ON SYSTEM PRP- SMALL NON- RES	0	(4,479)	0
	1,489,350 ON SYSTEM TRANSP INTERRUPTIBLE	0	(974,333)	0
	1,489,352 ON SYSTEM PRP- INTERRUPTIBLE	0	(42,181)	0
	1,489,362 ON SYSTEM - SPECIAL CONTRACTS	0	(363,256)	0
	1,489,410 ON SYSTEM TRANSP - DR RESIDENTIAL	0	(8,782)	0
	1,489,412 ON SYSTEM DR - PRP RES	0	(384)	0
	1,489,420 ON SYSTEM TRANSP - DR LG NON-RES	0	(950,633)	0
	1,489,422 ON SYSTEM DR PRP - LG NON- RES	0	(11,989)	0
	1,489,440 ON SYSTEM TRANSP - DR SM NON-RES	0	(20,682)	0
	1,489,442 ON SYSTEM DR PRP - SM NON- RES	0	(876)	0
	1,489,450 ON SYSTEM TRANSP - DR INTERRUPTIBLE	0	(378,669)	0
	1,489,452 ON SYSTEM DR PRP - INTERRUPTIBLE	0	(27,939)	0
Regulated operating revenues		(48,141,600)	(45,996,032)	(53,290,800)
Non-Regulated operating revenues	1,490,010 SALE OF PRODUCTS EXTRACTED FROM GAS - OTHER	0	0	0
Non-Regulated operating revenues		0	0	0
Operating Revenues		(48,141,600)	(45,996,032)	(53,290,800)
Regulated purchased gas	1,803,000 PURCHASED GAS - OUTSIDE	13,839,400	0	19,485,200
	1,803,010 PURCHASED GAS COST - RESIDENTIAL	0	6,101,677	0
	1,803,020 PURCHASED GAS COST - LARGE NON-RES	0	3,547,425	0
	1,803,040 PURCHASED GAS COST - SMALL NON-RES	0	2,128,522	0
	1,803,050 PURCHASED GAS COST - INTERRUPTIBLE	0	89,572	0
	1,803,210 UNBILLED PURCHASE GAS - RESIDENTIAL	0	276,186	0

Fiscal 2018 Income Statement Budget Summary
 Compared with the Year-Ended December 31, 2016 and Fiscal 2017 Budget

	GI #/Description (GHCT)	Proposed 2018 Budget	Year-Ended December 31, 2016	Adopted 2017 Budget
Regulated purchased gas	1.803.220 UNBILLED PURCHASE GAS - LARGE NON-RES	0	152,036	0
	1.803.240 UNBILLED PURCHASE GAS - SMALL NON-RES	0	117,707	0
	1.803.250 UNBILLED PURCHASE GAS - INTERRUPTIBLE	0	8,117	0
Regulated purchased gas		13,839,400	12,421,241	19,485,200
Operations and maintenance	1.753.010 WELLS & GATHERING PAYROLL	0	23,916	0
	1.753.020 WELLS & GATHERING MISC	2,400	564	2,400
	1.754.010 COMPRESSOR STATION PAYROLL	0	61,787	0
	1.754.020 COMPRESSOR STATION MISC	84,000	59,936	85,200
	1.764.010 MNT WELLS & GATHERING PAYROLL	0	7,684	0
	1.765.010 MNT COMPRESSOR STATION PAYROLL	0	42,311	0
	1.765.020 MNT COMPRESSOR STATION OTHER	34,400	21,799	32,400
	1.816.010 CM WELLS EXPENSES - PAYROLL	0	89,857	0
	1.816.020 CM WELLS EXPENSES - MISC	12,000	1,291	12,000
	1.818.010 CM COMPRESSOR STATION EXPENSES - PAYROLL	0	23,960	0
	1.818.020 CM COMPRESSOR STATION EXPENSES - MISC	72,000	70,246	72,000
	1.821.020 CM PURIFICATION OF NATURAL GAS - MISC	95,000	62,088	135,000
	1.824.020 CM OTHER UNDERGROUND STORAGE EXPENSES - MISC	8,400	4,014	12,000
	1.825.000 CM STORAGE WELL ROYALTIES/RENTS	53,300	53,366	53,300
	1.831.020 CM MAINTENANCE STRUCTURES & IMPROVEMENTS - MISC	9,000	1,575	9,000
	1.832.010 CM MAINT OF RESERVOIRS AND WELLS - PAYROLL	0	770	0
	1.832.020 CM MAINTENANCE OF RESERVOIRS AND WELLS - MISC	66,000	55,725	60,000
	1.834.010 CM MAINT OF COMPRESSOR STAT EQUIP - PAYROLL	0	19,865	0
	1.834.020 CM MAINTENANCE OF COMPRESSOR STAT EQUIP - MISC	24,000	11,009	30,000
	1.835.010 CM MAINT OF MEAS & REG STAT EQUIP - PAYROLL	0	0	0
	1.835.020 CM MAINTENANCE OF MEAS & REG STAT EQUIP - MISC	1,200	0	3,000
	1.837.020 CM MAINTENANCE OF OTHER EQUIPMENT - MISC	1,900	978	1,900
	1.838.010 CM MAINT OF DEW POINT CONTROL UNIT - PAYROLL	0	20,190	0
	1.838.020 CM MAINT OF DEW POINT CONTROL UNIT - MISC	46,000	28,308	47,900
	1.856.000 RIGHT OF WAY CLEARING	156,400	0	0

Fiscal 2018 Income Statement Budget Summary
 Compared with the Year-Ended December 31, 2016 and Fiscal 2017 Budget

	GI #/Description (GHCT)	Proposed 2018 Budget	Year-Ended December 31, 2016	Adopted 2017 Budget
Operations and maintenance	1.871.000 TELEMETRY COSTS	12,000	11,016	12,000
	1.880.010 OPERATIONS OFFICE TELEPHONE	120,000	118,433	120,000
	1.880.020 OPERATIONS OFFICE UTILITIES	108,000	108,345	100,800
	1.880.021 UTILITIES DEW POINT CONTROL UNIT	84,000	77,115	84,000
	1.880.030 OPERATIONS OFFICE MISC.	74,400	72,471	80,000
	1.880.031 CM OPERATIONS MISC.	2,400	2,272	1,200
	1.880.040 FEES TRAINING SCHOOLS	36,000	20,138	44,400
	1.880.050 UNIFORMS	42,000	39,752	32,400
	1.880.060 WELDING SUPPLIES	18,000	19,569	18,000
	1.881.020 RENT LAND & LAND RIGHTS	16,400	14,323	16,300
	1.886.000 MNT STRUCTURES TRANS & DIST.	0	0	0
	1.887.010 MNT TRANS & DIST MAINS PAYROLL	0	38,861	0
	1.887.020 MNT TRANS & DIST MAINS OTHER	72,000	70,882	60,000
	1.889.000 MNT REG STATION TRANS & DIST.	6,000	3,073	7,000
	1.893.010 MNT OF METERS & REG PAYROLL	0	7,140	0
	1.893.020 MNT OF METERS & REG OTHER	48,000	43,654	48,000
	1.894.010 MNT OF OTHER EQUIPMENT PAYROLL	0	3,495	0
	1.894.020 MNT OF OTHER EQUIPMENT OTHER	132,000	120,706	132,000
	1.898.010 MNT - TRANSP EQUIP EXPENSE- PAYROLL	0	32,080	0
	1.898.020 MNT - POWER OPR EQUIP EXPENSE-PAYROLL	0	6,911	0
	1.900.010 TRANS & DIST. PAYROLL	4,080,000	2,922,944	4,073,000
	1.900.020 OPR TRANSPORTATION EXPENSES	720,000	712,864	800,000
	1.900.030 SMALL TOOLS & WORK EQUIPMENT	96,000	96,284	96,000
	1.903.010 CASHING PAYROLL	456,000	431,599	441,000
	1.903.020 CUSTOMER COLLECTIONS & RECORDS	364,300	336,322	347,600
	1.904.000 UNCOLLECTIBLE ACCOUNTS	107,200	131,846	141,500
	1.908.010 CUSTOMER ASSISTANCE	30,000	30,000	30,000
	1.913.000 ADVERTISING	0	250	0
	1.920.010 ADMINISTRATIVE PAYROLL	3,216,000	3,073,402	3,009,000
	1.920.020 ADM TRANSPORTATION EXPENSES	96,000	83,400	96,000
	1.921.010 ADM TELEPHONE	162,000	156,072	162,000
	1.921.030 BOOKS & SUBSCRIPTIONS	27,000	22,425	28,200
	1.921.040 COMPANY FORMS	6,000	6,644	6,000
	1.921.050 SMALL SUPPLY ITEMS	40,800	34,959	40,800
	1.921.060 MISCELLANEOUS OTHER ITEMS	48,000	48,064	70,800

Fiscal 2018 Income Statement Budget Summary
 Compared with the Year-Ended December 31, 2016 and Fiscal 2017 Budget

	GI #/Description (GHCT)	Proposed 2018 Budget	Year-Ended December 31, 2016	Adopted 2017 Budget
Operations and maintenance	1.921.070 EMPLOYEE MEMBERSHIPS	5,700	6,213	5,200
	1.921.080 SAFETY LITERATURE & EDUCATION	14,400	13,548	18,400
	1.921.090 ENGR & DRAFTING SUPPLIES	6,000	6,236	6,000
	1.921.100 ADM UTILITIES	62,400	56,692	62,400
	1.921.110 INVENTORY - DIFFERENCE	0	(808)	0
	1.921.210 TRAVEL ETC CO BUS PRES & CEO	5,000	1,090	7,000
	1.921.220 TRAVEL ETC CO BUS OFFICERS	12,000	2,478	16,000
	1.921.230 TRAVEL ETC CO BUS OPER & CONST	8,400	7,483	8,400
	1.921.240 TRAVEL ETC CO BUS ADM&CUST SER	2,400	2,612	7,200
	1.921.260 TRAVEL ETC CO BUS FINANCE	30,000	8,889	27,800
	1.921.290 CO. BUS. MEALS & ENTERTAINMENT	30,000	27,572	39,000
	1.921.300 COMPUTER EQUIPMENT OPERATIONS	10,000	6,059	10,000
	1.922.000 EXP. TRANSFERRED - CAPITAL	(3,224,100)	(3,187,591)	(3,291,500)
	1.922.010 EXPENSES TRANSFERRED (CANADA MOUNTAIN)	(306,000)	(273,092)	(359,400)
	1.922.100 EXP. TRANSFERRED I/C	(262,800)	(234,558)	(208,800)
	1.922.200 EXP. TRANSFERRED - INCENTIVE COMP	0	(177,387)	(44,600)
	1.923.010 OUTSIDE SERVICES LEGAL	90,000	393,557	70,000
	1.923.020 OUTSIDE SERVICES ACCOUNTING	395,100	493,450	458,000
	1.923.030 OUTSIDE SERVICES JANITORIAL	67,400	63,380	67,400
	1.923.040 OUTSIDE SERVICES OTHER	136,000	256,777	140,300
	1.923.050 OUTSIDE SERVICES COMPUTERS	566,200	516,685	687,000
	1.923.060 OUTSIDE SERVICES ACQUISITION COSTS	0	0	0
	1.924.000 INSURANCE	1,048,200	851,298	852,000
	1.925.000 TERM LIFE INSURANCE	4,600	4,390	4,500
	1.926.010 TIME OFF PAYROLL	0	577,533	0
	1.926.020 PENSION	1,354,000	1,323,566	952,000
	1.926.030 EMPLOYEE 401K PLAN	411,000	379,209	419,000
	1.926.040 MEDICAL COVERAGE	1,380,000	1,256,241	1,200,000
	1.926.050 SALARY CONTINUATION COVERAGE	84,000	87,545	94,000
	1.926.070 EMPLOYEE EDUCATION	0	0	0
	1.926.080 EMPLOYEE RECREATION & SOCIAL	8,000	7,384	10,500
	1.926.100 SUPPLEMENTAL RETIREMENT PLAN	64,000	134,479	64,000
	1.926.110 EQUITY & INCENTIVE COMPENSATION	0	177,387	44,600
	1.928.000 REGULATORY COMMISSION	141,000	153,739	148,800

Fiscal 2018 Income Statement Budget Summary
 Compared with the Year-Ended December 31, 2016 and Fiscal 2017 Budget

GI #/Description (GHCT)		Proposed 2018 Budget	Year-Ended December 31, 2016	Adopted 2017 Budget
Operations and maintenance	EXPENSE			
	1.930.010 DIRECTOR FEES & EXPENSES	450,600	490,774	437,400
	1.930.020 COMPANY MEMBERSHIPS	56,000	54,899	69,000
	1.930.030 FEES CONVENTIONS & MEETINGS	4,400	3,594	6,000
	1.930.040 MARKETING	0	3,206	0
	1.930.050 COMPANY RELATIONS	9,600	10,581	15,000
	1.930.060 TRUSTEE, REGISTRAR, AGENT FEES	27,800	80,635	92,100
	1.930.080 STOCKHOLDER REPORTS	98,600	112,370	139,100
	1.930.090 CUSTOMER & PUBLIC INFORMATION	24,000	20,055	72,000
	1.930.100 PUBLIC & COMMUNITY RELATIONS	25,000	13,496	25,000
	1.930.110 CONSERVATION PROGRAM	2,400	900	2,400
	1.930.120 LOBBYING EXPENDITURES	8,000	8,788	7,500
	1.930.130 MISC NON TAX DEDUCTIBLE	0	250	0
	1.932.010 MNT COMMUNICATION EQUIPMENT	46,800	45,383	38,400
	1.932.020 MNT OFFICE EQUIPMENT	30,000	29,669	30,000
	1.932.030 MNT GENERAL STRUCTURES	40,800	35,663	40,800
	1.932.050 MAINTENANCE COMPUTER EQUIPMENT	202,300	82,661	164,300
Operations and maintenance		14,055,700	13,493,529	13,308,300
Depreciation and depletion	1.403.000 DEPRECIATION EXPENSE	6,384,000	6,315,467	6,687,000
	1.406.000 AMORT OF GAS PLANT ACQ ADJ- TRANEX	0	0	0
Depreciation and depletion		6,384,000	6,315,467	6,687,000
Taxes other than income taxes	1.408.010 LICENSE & PRIVILEGE FEES	6,500	5,533	7,000
	1.408.020 PROPERTY TAXES	2,367,000	2,163,646	2,346,000
	1.408.030 PAYROLL TAXES	641,300	591,700	630,000
Taxes other than income taxes		3,014,800	2,760,879	2,983,000
Operating Expenses		37,293,900	34,991,117	42,463,500
Other (income) deductions, net	1.415.010 LABOR SERVICE REVENUE	(5,500)	(5,425)	(5,500)
	1.415.020 MERCHANDISING REVENUE	(18,700)	(18,909)	(18,200)
	1.415.030 SALES TAX COMMISSION	(600)	(600)	(600)
	1.416.010 LABOR SERVICE EXPENSE	0	2,053	0
	1.416.020 MERCHANDISING EXPENSE	15,900	16,084	15,200
	1.419.000 INTEREST & DIVIDEND INCOME	0	(93,799)	0
	1.421.000 MISC NON OPERATING INCOME	(4,200)	(4,292)	(4,900)
	1.421.010 MISC NON OPERATING EXPENSE - PAYROLL	0	5,762	0
	1.426.020 LIFE INSURANCE CO. BENEFICIARY	0	(10,228)	0
Other (Income) deductions, net		(13,100)	(109,356)	(14,000)

Fiscal 2018 Income Statement Budget Summary
 Compared with the Year-Ended December 31, 2016 and Fiscal 2017 Budget

	GI #/Description (GHCT)	Proposed 2018 Budget	Year-Ended December 31, 2016	Adopted 2017 Budget
Other (income) deductions, net		(13,100)	(109,356)	(14,000)
Interest charges	1.427.000 INTEREST ON LONG TERM DEBT	2,119,400	2,213,274	2,184,000
	1.428.000 AMORT OF DEBT EXPENSES	220,800	230,200	228,000
	1.431.010 INTEREST ON CUSTOMER DEPOSITS	5,000	2,488	3,000
	1.431.020 INTEREST ON SHORT-TERM DEBT	25,000	50,833	48,000
	1.431.021 SUBSIDIARY INTEREST	(50,100)	(50,100)	(48,500)
Interest charges		2,320,100	2,446,695	2,414,500
Interest Charges		2,320,100	2,446,695	2,414,500
Net (Income) Loss Before Income Taxes		(8,540,700)	(8,667,575)	(8,426,800)
Income taxes	1.409.010 CURRENT FED INC TAX	0	1,257,704	0
	1.409.011 APB 28 TRUE UP	0	0	0
	1.409.020 CURRENT STATE INC TAX	0	260,591	0
	1.409.030 FIN 48 PROVISION	0	0	0
	1.409.070 ESTIMATED INTERIM INCOME TAXES	3,237,200	0	3,276,100
	1.409.080 NON REGULATED FEDERAL TAXES	5,100	34,950	13,200
	1.409.081 NON REGULATED FEDERAL TAXES - NAT GAS LIQUIDS	280,600	113,656	91,100
	1.409.090 NON REGULATED STATE TAXES	0	6,561	0
	1.409.091 NON REGULATED STATE TAXES - NAT GAS LIQUIDS	0	21,337	0
	1.410.000 DEFERRED INCOME TAXES	0	1,727,163	0
	1.410.010 AMORT OF REGULATORY LIABILITY	(39,600)	(39,600)	(39,600)
	1.420.000 INVESTMENT TAX CREDIT NET	0	(5,400)	(9,000)
Income taxes		3,483,300	3,376,963	3,331,800
Income Taxes		3,483,300	3,376,963	3,331,800
Income Taxes		3,483,300	3,376,963	3,331,800
Net (Income) Loss		(5,057,400)	(5,290,613)	(5,095,000)

Segment: Non-Regulated

	GI #/Description (GHCT)	Proposed 2018 Budget	Year-Ended December 31, 2016	Adopted 2017 Budget
Non-Regulated operating revenues	1.490.000 CM SALES OF PRODUCTS EXTRACTED FROM GAS	(739,900)	(355,621)	(479,400)
	2.496.000 ON SYSTEM SALES	(4,333,400)	(4,100,458)	(3,877,100)
	2.496.100 FRANCHISE TAX & GTI TAX - NET	13,600	24,185	13,800
	3.489.000 REVENUE FROM AFFILIATED CO'S	0	(2,108,774)	0
	3.490.000 CM SALE OF PRODUCTS EXTRACTED FROM GAS	0	0	0
	3.496.000 SALES TO OTHERS	(25,161,000)	(19,581,052)	(19,129,500)

Fiscal 2018 Income Statement Budget Summary
 Compared with the Year-Ended December 31, 2016 and Fiscal 2017 Budget

	GI #/Description (GHCT)	Proposed 2018 Budget	Year-Ended December 31, 2016	Adopted 2017 Budget
Non-Regulated operating revenues	5.489.000 REVENUE FROM AFFILIATED CO'S	0	(237,128)	(726,200)
	5.490.000 CM SALES OF PRODUCTS EXTRACTED FROM GAS	0	0	0
	5.496.000 REVENUE FROM OIL	(48,000)	(48,431)	(47,100)
	5.497.000 REVENUE FROM ROYALTIES	(30,000)	(24,238)	(30,000)
Non-Regulated operating revenues		(30,298,700)	(26,431,518)	(24,275,500)
Operating Revenues		(30,298,700)	(26,431,518)	(24,275,500)
Non-Regulated purchased gas	2.803.000 GAS PURCHASED	2,341,300	2,108,774	1,828,800
	3.489.010 AFFILIATED STORAGE REVENUE	0	760,901	0
	3.803.000 GAS PURCHASED	21,643,500	17,497,644	15,419,600
	3.803.100 GAS PURCHASED - I/C	0	237,128	726,200
	5.803.000 PURCHASED GAS	0	27,640	90,000
Non-Regulated purchased gas		23,984,800	20,632,088	18,064,600
Transportation fee	2.804.000 ON SYSTEM EXPENSE TRANSP FEE	1,410,600	1,399,956	1,419,200
	3.804.000 EXPENSE-TRANSPORTATION FEES	2,173,200	2,173,202	2,123,200
Transportation fee		3,583,800	3,573,157	3,542,400
Operations and maintenance	2.415.030 SALES TAX COMMISSION	(600)	(600)	(600)
	2.904.000 UNCOLLECTIBLE ACCOUNTS	0	0	0
	2.923.000 OUTSIDE SERVICES I/C	87,600	75,600	69,600
	2.923.010 OUTSIDE SERVICES - CANADA MOUNTAIN	0	0	0
	2.923.200 OUTSIDE SERVICES - INCENTIVE COMP	0	78,048	13,200
	2.923.300 OUTSIDE SERVICES - NATURAL GAS LIQUIDS	0	0	0
	3.923.000 OUTSIDE SERVICES - INTERCOMPANY	87,600	75,600	69,600
	3.923.010 OUTSIDE SERVICES - CANADA MOUNTAIN	306,000	192,988	359,400
	3.923.200 OUTSIDE SERVICES - INCENTIVE COMP	0	90,465	28,800
	5.752.010 GAS WELLS - PAYROLL	0	28,389	0
	5.752.020 GAS WELLS - OTHER	6,000	2,394	6,000
	5.763.010 MNT - GAS WELLS - PAYROLL	0	5,425	0
	5.763.020 MNT - GAS WELLS - OTHER	12,000	2,556	12,000
	5.923.000 OUTSIDE SERV. I/C	87,600	83,358	69,600
	5.923.010 OUTSIDE SERVICES - CANADA MOUNTAIN	0	80,104	0
	5.923.100 OUTSIDE SERVICES	2,500	1,947	3,000
	5.923.200 OUTSIDE SERVICES - INCENTIVE COMP	0	8,874	2,600
	5.924.000 INSURANCE	8,400	8,796	8,600
Operations and maintenance		597,100	733,945	641,800

Fiscal 2018 Income Statement Budget Summary
 Compared with the Year-Ended December 31, 2016 and Fiscal 2017 Budget

	GI #/Description (GHCT)	Proposed 2018 Budget	Year-Ended December 31, 2016	Adopted 2017 Budget
Depreciation and depletion	5.403.100 DEPRECIATION EXPENSE FOR ASSET RETIREMENT COST	23,200	23,081	23,200
	5.404.000 DEPLETION EXPENSE	31,200	26,158	27,000
	5.411.100 ACCRETION EXPENSE	46,200	40,941	42,500
Depreciation and depletion		100,600	90,180	92,700
Taxes other than income taxes	2.408.000 TAXES - NON INCOME	0	0	0
	3.408.000 TAXES - NON INCOME	36,000	35,453	48,000
	5.408.000 PROPERTY TAXES	12,000	10,185	12,000
Taxes other than income taxes		48,000	45,639	60,000
Operating Expenses		28,314,300	25,075,008	22,401,500
Other (income) deductions, net	2.421.000 MISC NON OPERATING INCOME	0	0	0
	5.419.000 INTEREST INCOME	0	0	0
Other (income) deductions, net		0	0	0
Other (income) deductions, net		0	0	0
Interest charges	2.419.000 INTEREST AND DIVIDEND INCOME	2,300	2,300	5,100
	3.419.000 INT. INCOME - SUBS	44,500	44,500	41,800
	5.431.000 INTEREST EXPENSE - SUBS	3,300	3,300	1,600
Interest charges		50,100	50,100	48,500
Interest Charges		50,100	50,100	48,500
Net (Income) Loss Before Income Taxes		(1,934,300)	(1,306,409)	(1,825,580)
Income taxes	1.409.012 CURRENT FED INC TAX - EQUITY & INCENT COMP	0	0	0
	1.409.022 CURRENT STATE INC TAX - EQUITY & INCENT COMP	0	0	0
	2.409.010 CURRENT FED INC TAX	0	152,163	0
	2.409.011 APB 28 TRUE UP	0	0	0
	2.409.012 CURRENT FED INC TAX - EQUITY & INCENT COMP	0	(24,944)	(4,600)
	2.409.020 CURRENT STATE INC TAX	0	28,566	0
	2.409.022 CURRENT STATE INC TAX - EQUITY & INCENT COMP	0	(4,683)	0
	2.409.070 ESTIMATED INTERIM INCOME TAXES	181,600	0	205,500
	2.410.000 DEFERRED INCOME TAXES	0	5,367	0
	3.409.010 CURRENT FEDERAL INCOME TAX	0	204,044	0
	3.409.011 APB 28 TRUE UP	0	0	0
	3.409.012 CURRENT FED INC TAX - EQUITY & INCENT COMP	0	(28,913)	(11,400)
	3.409.020 CURRENT STATE INCOME TAX	0	38,306	0
	3.409.022 CURRENT STATE INC TAX - EQUITY & INCENT COMP	0	(5,428)	0
	3.409.070 ESTIMATED INTERIM INCOME TAXES	330,400	0	129,800

Fiscal 2018 Income Statement Budget Summary
 Compared with the Year-Ended December 31, 2016 and Fiscal 2017 Budget

	GI #/Description (GHCT)	Proposed 2018 Budget	Year-Ended December 31, 2016	Adopted 2017 Budget
Income taxes	3.410.000 DEFERRED INCOME TAXES	0	12,895	0
	5.409.010 CURRENT FEDERAL INCOME TAX	0	9,743	0
	5.409.011 APB 28 TRUE UP	0	0	0
	5.409.012 CURRENT FED INC TAX - EQUITY & INCENT COMP	0	(2,836)	(1,200)
	5.409.020 CURRENT STATE INCOME TAX	0	1,829	0
	5.409.022 CURRENT STATE INC TAX - EQUITY & INCENT COMP	0	(532)	0
	5.409.070 ESTIMATED INTERIM INCOME TAXES	(58,600)	0	192,700
	5.410.000 DEFERRED INCOME TAXES	0	(24,660)	0
Income taxes		453,400	360,919	510,800
Income Taxes		453,400	360,919	510,800
Income Taxes		453,400	360,919	510,800
Net (Income) Loss		(1,400,500)	(945,490)	(1,314,700)
Consolidated - Net Income		(6,538,300)	(6,236,103)	(6,409,700)

Fiscal 2018 Capital Budget with 2019-2022 Projections
and Year-Ended December 31, 2016

By Agent and Capital Budget Account

Agent	Account	Description	Year-Ended December 31, 2016 Actual	2017 Adopted	2018 Proposed	2019 Projected	2020 Projected	2021 Projected	2022 Projected
BSR	1325	GATHERING LAND & RIGHTS	17	-	-	-	-	-	-
	1332	GATHERING LINES	112,708	99,300	131,100	-	-	-	-
	1333	GATH COMP STAT EQUIPMENT	45,427	-	40,000	22,500	22,500	22,500	22,500
	1351	STOR STRUCTURES & IMPROVEMENTS	(865)	-	-	-	-	-	-
	1352	STORAGE WELLS	234,832	1,500,000	-	-	-	-	-
	1353	STORAGE LINES	461,859	37,500	-	-	-	-	-
	1354	STORAGE COMPRESSOR STAT EQUIP	24,138	-	76,700	32,500	32,500	32,500	32,500
	1355	STORAGE MEASURING & REG EQUIP	-	150,000	-	-	-	-	-
	1356	PURIFICATION EQUIPMENT	7,372	225,000	24,000	15,000	15,000	15,000	55,000
	1367	TRANSMISSION MAINS	349,772	245,250	361,000	448,000	60,000	60,000	60,000
	1368	TRANSM COMPRESSOR STAT EQUIPMT	18,846	-	37,800	15,000	15,000	15,000	15,000
	1369	TRANSM MEASURING & REG EQUIPMT	87,082	66,600	205,800	40,000	40,000	40,000	40,000
	1395	LABORATORY EQUIPMENT	37,047	26,500	8,000	5,000	5,000	5,000	5,000
	533101	GAS WELL EQUIPMENT	7,736	45,000	24,000	24,000	24,000	24,000	24,000
BSR			1,385,970	2,395,150	908,400	602,000	214,000	214,000	254,000
GRJ	139909	CONTINGENCY	-	460,000	369,000	344,000	338,000	329,000	318,000
GRJ			-	460,000	369,000	344,000	338,000	329,000	318,000
JLC	136501	TRANSM LAND & LAND RIGHTS	82,501	-	-	-	-	-	-
	136502	TRANSM RIGHTS OF WAY	3,247	18,000	39,200	20,000	20,000	20,000	20,000
	1371	TRANSMISSION OTHER EQUIPMENT	-	9,000	9,000	9,000	9,000	9,000	9,000
	1374	DISTRIBUTION LAND & ROW	1,272	6,000	6,000	6,000	6,000	6,000	6,000
	1375	DIST STRUCTURES & IMPROVEMENTS	-	5,000	5,000	5,000	5,000	5,000	5,000
	1376	DISTRIBUTION MAINS	3,058,585	2,400,000	3,200,000	3,200,000	3,200,000	3,200,000	3,200,000
	1378	DIST GENERAL REG STATIONS	2,133	72,000	72,000	50,000	50,000	50,000	50,000
	1379	DIST CITY GATE REG STATIONS	36,793	25,000	25,000	-	-	-	-
	1380	DISTRIBUTION SERVICES	950,700	880,000	880,000	880,000	880,000	880,000	880,000
	1381	DISTRIBUTION METERS	610,964	582,300	618,000	600,000	600,000	600,000	600,000
	1382	DIST METER & REG INSTALLATION	129,264	128,400	158,400	150,000	150,000	150,000	150,000
	1383	DISTRIBUTION REGULATORS	105,111	110,400	126,300	100,000	100,000	100,000	100,000
	1385	DIST INDUSTRIAL METER SETS	15,697	36,000	36,000	36,000	36,000	36,000	36,000
	1390	GEN STRUCTURES & IMPROVEMENTS	77,061	55,200	55,200	50,000	50,000	50,000	50,000
	1391	OFFICE FURNITURE & EQUIPMENT	37,417	14,400	19,200	12,000	12,000	12,000	12,000
	1392	TRANSPORTATION EQUIPMENT	629,079	654,000	552,000	550,000	500,000	500,000	500,000
	1394	TOOLS, SHOP & GARAGE EQUIPMENT	23,636	40,800	41,000	40,000	40,000	40,000	40,000
	1396	POWER OPERATED EQUIPMENT	174,822	225,000	305,000	200,000	200,000	200,000	200,000
	1397	COMMUNICATION EQUIPMENT	4,219	6,000	6,000	6,000	6,000	6,000	6,000
	1398	MISCELLANEOUS EQUIPMENT	-	9,600	5,000	5,000	5,000	5,000	5,000
	139931	COMPUTERIZED OFFICE EQUIPMENT	25,520	24,000	24,000	24,000	24,000	24,000	24,000
JLC			5,968,022	5,301,100	6,182,300	5,943,000	5,893,000	5,893,000	5,893,000
MDW	139902	COMPUTER SOFTWARE	90,960	1,276,700	75,700	207,700	477,700	290,000	70,000
	139903	COMPUTER HARDWARE	45,138	185,300	222,800	135,000	185,000	178,000	135,000
MDW			136,098	1,462,000	298,500	342,700	662,700	468,000	205,000
Overall			7,490,090	9,618,250	7,758,200	7,231,700	7,107,700	6,904,000	6,670,000

ESSENTIAL UTILITIES, INC.
Regular Meeting of the Board of Directors

Wednesday, December 16, 2020

A regular meeting of the Board of Directors of Essential Utilities, Inc. was held virtually via Zoom at 8:00 a.m. on Wednesday, December 16, 2020, pursuant to notice.

Present were Board members Ms. Amato, Ms. Franks, Ms. Ruff and Messrs. DeBenedictis, Franklin, Hilferty, Idehen, Stewart, and Womack. Also present were Messrs. Fox, Schuller, Rhodes, Luning, Szczygiel, and Dingerdissen. Present from the Corporation for a portion of the meeting were Ms. Kelly, Ms. Orth, and Mr. Barbato.

Mr. Franklin, Chairman, presided and Ms. Orth served as Secretary of the meeting.

The Board of Directors initially met in executive session. Mr. Franklin reviewed the agenda with the Directors and led them in a discussion about, among other topics, 2020 accomplishments; 2021 priorities; performance of the stock; University Park; status of Corporation's COVID-19 response; personnel update; planning for reduction of carbon footprint; organizational matters; the Corporation's Q3 2020 financial results; treasury matters; and environment, safety and sustainability.

Thereafter, management joined the meeting.

At the request of Mr. Franklin, Mr. Fox presented to the Board an educational safety message concerning how to safely deep fry a turkey, advantages of this method of cooking, procedures and equipment needed to correctly cook it.

Mr. Franklin then led the Directors in a discussion about the minutes of the Board of Directors meeting held on October 21, 2020, and December 7, 2020, and the Board, upon motion duly made and seconded, approved the minutes as submitted.

At the request of Mr. Franklin, Ms. Amato provided the Directors with a summary of the Corporate Governance Committee meeting, including among other items, approval of the minutes of the October 20, 2020 meeting, as well as discussion of a successor director with the Canadian Pension Plan Investment Board (CPPIB) for Ms. Franks; California Public Employees' Retirement System (CalPERS) shareholder proposal and the Corporation's options in response thereto; review of the investigation of the lobbying activities of First Energy Corp.; update on Environmental, Social, and Corporate Governance (ESG) with a focus on Diversity and Inclusion (D/I) and the Committee's recommendation to approve renewal of the Corporation's Universal Shelf Registration. Following a full discussion and upon a motion duly made and seconded, the Board of Directors unanimously approved the Resolutions renewing the Corporation's Universal Shelf Registration attached hereto as **Exhibit A**.

Mr. Hilferty then provided the Directors with a summary of the Executive Compensation Committee meeting, including approval of the minutes of the October 20, 2020 meeting, as well as full discussion and approval of the targets and scales to the 2021 short-term and long-term incentive compensation plans with challenging goals, ESG, and peer group comparisons. Mr. Hilferty reported that the Committee also discussed community engagement at University Park, approval of metrics for the Corporation, and approval of NEO allowances for health benefits and financial counseling. Mr. Hilferty also reported that Pay Governance prepared an Outside Director Competitive Compensation Assessment covering compensation for base, chair, and lead independent directors, and after lengthy discussion, the Committee agreed not to increase the Corporation's Board of Director compensation for 2021. Finally, Ms. Kelly reviewed the Committee's agenda topics for January and February 2021. Following a full discussion and upon a motion duly made and seconded, the Board of Directors unanimously approved the STI Metrics set forth on **Exhibit B** and LTI metrics set forth on **Exhibit C** attached hereto, both pending Board approval of the 2021 budget.

Mr. Stewart then updated the Board concerning the topics of the Audit Committee meeting, including approval of the minutes from the October 20, 2020 meeting. Mr. Stewart reported the Committee discussed, among other topics, cognizance of challenges working remotely; issues related to financial integration of Peoples; summary of the Finance organization's completed and ongoing activities; a Sarbanes Oxley compliance update including critical audit matters (CAM); tax repair and catchup deduction; Internal Audit report; General Counsel's hotline report; monitoring of audit fees which expect to be flat; PwC partner transition from Mr. Adeli to Mr. Chavez; audit of Internal Audit Department; and preparation of the Corporation's 10-K Report.

Thereafter, at the request of Mr. Franklin, Mr. Schuller led a lengthy discussion on the Peoples tax deferral. Mr. Schuller reviewed the outcome of Peoples' Pennsylvania rate case, and explained the look back requiring approval from the Pennsylvania Public Utility Commission (PUC) for the catch up deduction, position of the parties in the case, as well as the Corporation's options and strategy in response thereto.

Next, Mr. DeBenedictis provided the Board with a summary of topics from the Risk Mitigation and Investment Policy Committee, including approval of the minutes of the October 20, 2020 meeting. Since the last meeting, the Committee participated in several meetings to review acquisition opportunities that did not reach the Board level including Bourbonnais. The Committee also reviewed the Corporation's COVID-19 planning, coordination, supply chain, personnel, and detailed response since March 20, 2020; update on the Service Improvement Project (SIP); update on Enterprise Risk Management including material litigation, cyber, PFAS, and University Park; and update on pursuit costs, strategic planning, municipal and other potential acquisition opportunities including [REDACTED]

At the request of Mr. Franklin, Mr. Schuller provided the Board with the forecast for the Corporation involving Earnings Per Share, Budget, and Consensus. Mr. Szczygiel then provided the Treasury update, including the status of total 2020 financings since October 2020; liquidity position as of 11/30/2020; and debt maturity schedule as of 12/31/2020. Mr. Szczygiel also provided an update on 2021 water and gas operating budget assumptions, updated budget of combined company; comparison of 2021 budget versus prior years; contribution by subsidiary; and risks. After full discussion and upon a motion

duly made and seconded, the Board of Directors approved the 2021 Operation Budget pursuant to the resolutions set forth in **Exhibit D** attached hereto.

Following Mr. Szczygiel, Mr. Schuller led the Board in a lengthy discussion of the draft five year plan to include, among other topics, key statistics for the Corporation, water segment and gas segment; projected contribution by segment from 2021-2025; draft 2021 combined budget and five year plan earnings per share (EPS) for water segment and gas segment; 2021 five year plan for capital investment; rate base by subsidiary; return on equity by subsidiary; five year plan debt & equity; total capitalization; and monthly residential water/sewer bill and gas bill. The Board asked questions of management and provided guidance and feedback.

Mr. Fox then provided the Board with a detailed Operations update, beginning with health and safety topics involving an OSHA safety summary as of November 23, 2020, and the RVA safety summary as of November 23, 2020. Mr. Fox next led a detailed update on University Park, including among other topics, overall improvement of water quality and sampling results. Thereafter, Mr. Barbato led a lengthy discussion on capital spending involving, among other topics, 2020 capital spending projections, and the status of 2020 gas segment long term investment improvement program (LTIIP). Mr. Barbato also updated the Board on various capital projects, including the Goodwin Tombaugh Project, Media Wastewater Treatment Plant Rehabilitation, Danville Dam Anchoring Project, Bryn Mawr Lab, North Carolina Water Quality Filters Project, North Carolina Cape Wastewater Treatment Plant Upgrade, Barton's Creek Surface Water Membrane Plant, Willistown Wastewater Treatment Plant, Pennsylvania main replacement for water and gas segments, Texas – Pine Trails Wastewater Treatment Plant Upgrade, Texas Industrial Wastewater Treatment Plant Replacement, Texas Stablegate Wastewater Treatment Plant Upgrade, Ohio Franklin County Operations Center Project. Finally, Mr. Barbato provided the Board with Essential's Combined Five Year Capital Plan, analysis of annual refinements and actual results of five year capital plan for water segment; annual refinements and actual results of capital plan for gas segment; 2021-2025 Capital expenditures functional area spending; and 2021 major projects. After full discussion and upon a motion duly made and seconded, the Board of Directors approved the 2021 Capital Budget pursuant to the resolutions set forth in **Exhibit D** attached hereto.

Mr. Franklin next led a detailed discussion with the Directors on cyber security, including among other topics, Aqua risk score historical trend based on industry benchmarks and Aqua Q2 2020 risk scorecard, noting Aqua's score of 1.69 compared to the market vertical of 2.7, as well as Peoples Q2 2020 risk scorecard and observations. As part of this discussion, management agreed to provide the Directors with more detail at a future meeting concerning third party work on cyber security for the Corporation.

Mr. Franklin also reviewed the Aqua/Peoples Customer Dashboard as of October 2020, including the aggregate service level, CSR abandonment rate, total customer calls, meter compliance, e-bill adoption, e-pay, bad debt to revenue, and accounts receivable over 90 days. During this lengthy discussion, the Directors provided guidance and advice to management.

Mr. Fox then led the Directors in a full discussion on Environmental, Social, and Corporate Governance (ESG), covering among other topics, greenhouse gas (GHG) emissions overview and targets. The Board discussed at length Peoples Scope 1 and Scope 2 inventory; Aqua and Peoples Scope 1 and

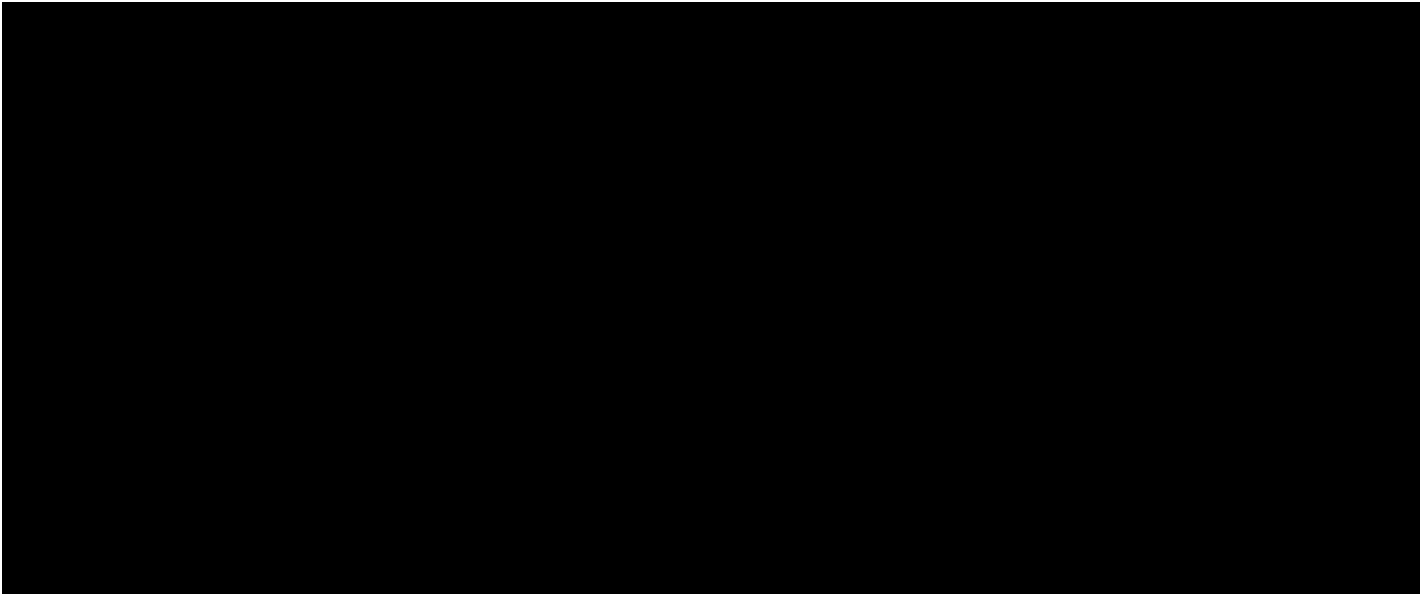
Scope 2 emissions; emissions by source and projects, and total CO2 equivalent; Essential scope 1 and 2 emissions including reduction target; projected Essential GHG emissions reduction by source from 2019-2034; Scope 1 & 2 Essential GHG emissions projections; and Scope 1 & 2 GHG emission reductions compared to scientific targets and Paris Agreement 2035. The Directors asked questions of management and provided guidance and advice concerning GHG for the combined Corporation, water and gas segments.

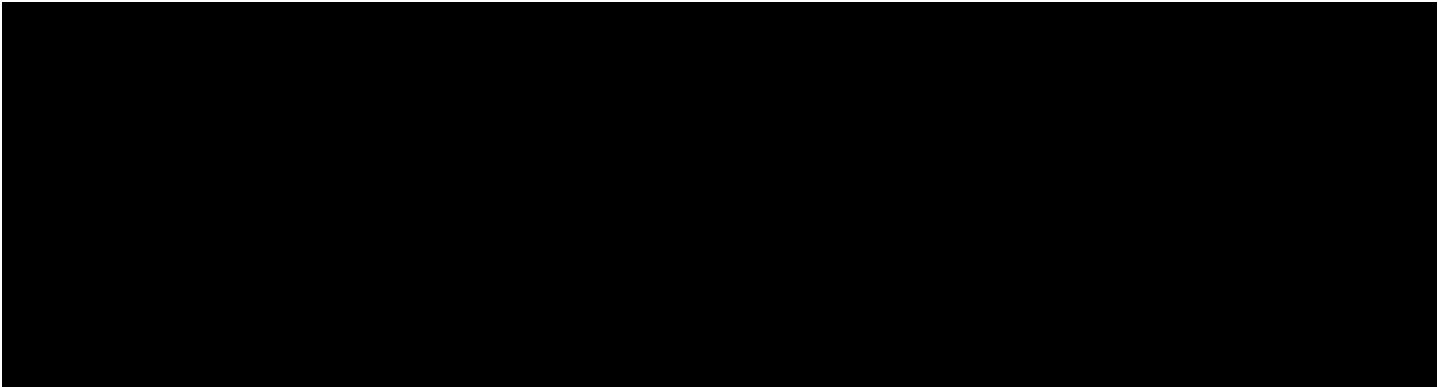
Mr. Franklin also led the Board in a discussion at length about the Glint Employee Survey Company Comparison November 2020 results, including among other topics, employee satisfaction, purpose (meaningful work), respectful treatment, communication with team, feedback, great things, work life balance, inclusion, empowerment, belonging, growth, decision making, and change communication. During this discussion, the Board members asked questions of management and provided guidance and advice.

Thereafter, Mr. Dingerdissen led the members of the Board in a discussion concerning ESG, including among other topics, ESG rating dashboard, as well as other renewable alternatives for the Corporation.

Following the discussion about ESG, Mr. Dingerdissen provided the Board with an investor relations update. Among the various topics covered were price return comparison as of 11/20/2020, market overview and valuation from 10/21/2020 to date, market overview and valuation compared with peer group, market overview and valuation year to date, market overview and valuation October 2018 to date, PE estimates as of week ending 11/27/2020, analyst fiscal year estimates and targets as of 11/30/2020, 2020 Investor Relations outreach, 2021 Investor Relations Schedule, and 2021 guidance event overview. The Directors asked questions during this detailed discussion and provided guidance to management concerning these topics.

Mr. Rhodes then led a lengthy discussion with the Board involving the Corporation's development matters and municipal acquisition strategy. [REDACTED]





Thereafter, Mr. Luning led the Board of Directors in a full update involving three litigation matters including the status of each matter, party positions, and possible outcomes. The Board members asked questions of Mr. Luning and provided guidance to management.

Mr. Dingerdissen also provided the Directors with a lengthy update on investor relations including among other topics, share price return comparison, market overview and valuation for year-to-date; market overview and valuation from October 2018 to date; peer valuation analysis; analyst fiscal year estimates and targets; analyst ratings comparison; IR outreach update for 2020; themes and outreach; and offseason governance meetings and takeaways from Pictet, BNY Mellon, and Jennison.

Following this discussion, management was excused, and all of the Directors met in Executive Session, followed by a separate meeting of the independent directors. There being no further business to come before the Board, the meeting was adjourned at approximately 3:00 p.m.

Respectfully submitted,

Frances P. Orth, Assistant Secretary

APPROVED:

Christopher H. Franklin, Chairman

Exhibit A**RESOLUTIONS
OF THE BOARD OF DIRECTORS OF
ESSENTIAL UTILITIES, INC.****Shelf Registration Statement**

WHEREAS, on February 28, 2018, Essential Utilities (formerly known as Aqua America, Inc.) (the “Corporation”) filed a registration statement on Form S-3 ASR (File No. 333-223306) with the Securities and Exchange Commission (the “Commission”) under the Securities Act of 1933 (the “Act”) registering common stock, preferred stock, common stock purchase contracts, warrants, units, depositary shares and debt securities of the Corporation (the “2018 Shelf Registration Statement”) which became effective upon filing with the Commission;

WHEREAS, pursuant to the rules and regulations under the Act, the 2018 Shelf Registration Statement will cease to be effective on February 28, 2021; and

WHEREAS, the Board of Directors has determined it to be advisable and in the best interests of the Corporation and its stockholders for the Corporation to cause to be filed with the Commission under the Act, a new shelf registration statement on Form S-3 ASR (the “New Shelf Registration Statement”) to replace the expiring 2018 Shelf Registration Statement and to register an indeterminate amount or number of (i) shares of the common stock, par value \$0.50 per share, of the Corporation (“Common Stock”); (ii) shares of preferred stock, par value \$1.00 per share, of the Corporation (“Preferred Stock”); (iii) depositary shares representing Preferred Stock (“Depositary Shares”); (iv) common stock purchase contracts of the Corporation (“Common Stock Purchase Contracts”); (v) warrants to purchase other registered securities (“Warrants”); (vi) purchase contracts to purchase one or more of the other securities registered as part of a unit (“Units”); and (vii) debt securities of the Corporation (“Debt Securities” and, collectively with the Common Stock, the Preferred Stock, the Depositary Shares, the Common Stock Purchase Contracts the Warrants and the Units, the “Securities”), to be offered and sold from time to time by the Corporation.

NOW, THEREFORE, IT IS HEREBY:

RESOLVED, that the filing of the New Shelf Registration Statement with the Commission under the Act, with respect to the offer and sale of the Securities, be, and hereby is, authorized and approved in all respects; and it is

FURTHER RESOLVED, that the Chief Executive Officer, Chief Financial Officer, Chief Accounting Officer, President, any Executive Vice President and any Senior Vice President of the Corporation (each an “Authorized Officer” and, collectively, the “Authorized Officers”) be, and each of them hereby is, authorized to cause to be prepared and filed with the Commission, in accordance with the Act and in conformity with the rules and regulations thereunder, the New Shelf Registration Statement, in substantially the form previously provided to the Board of Directors, with such exhibits and schedules and such changes, additions and modifications as the Authorized Officers deem necessary or desirable, such determination by such Authorized Officers, or any of them, to be conclusive evidence of the approval thereof by this Board of Directors; and it is

FURTHER RESOLVED, that the Authorized Officers of the Corporation be, and each of them hereby is, authorized, empowered and directed to prepare, execute, acknowledge, deliver and file with the Commission or otherwise from time to time, in the name and on behalf of the Corporation, any and all amendments, modifications or supplements to the New Shelf Registration Statement that such Authorized Officers, or any of them, may, in their discretion, determine to be necessary or desirable, such determination, and the approval thereof by this Board of Directors, to be conclusively evidenced by the preparation, execution, acknowledgment, delivery or filing thereof; and it is

FURTHER RESOLVED, that the Authorized Officers will monitor the Securities issued in transactions under the New Shelf Registration Statement and make periodic reports to the Board of Directors indicating the aggregate number and dollar value of each class of Securities offered and sold under the New Shelf Registration Statement.

Establishment of Finance Committee

RESOLVED, that in connection with any offer of Securities pursuant to the New Shelf Registration Statement (each a “Shelf Offering”), an ad hoc special-purpose finance committee (the “Finance Committee”) of the Board of Directors, to be composed of Christopher H. Franklin, Lee C. Stewart and Daniel J. Hilferty, is hereby appointed, and such Finance Committee shall act by the majority vote of its members, in person or by telephone conference, without any prior notice required for a meeting or action of the Finance Committee; and it is

FURTHER RESOLVED, that the Finance Committee is hereby authorized to consider and approve with respect to each Shelf Offering (with the same authority this Board would be authorized and entitled to exercise if duly

acting on such matters, including the authorization to delegate such authority to such officers and/or directors of the Company as the Finance Committee may designate from time to time) the timing and all terms and conditions of each Shelf Offering, including, without limitation,

(i) the type, number, price and other terms of or relating to the Securities to be offered, issued and/or sold in a Shelf Offering;

(ii) the timing and manner of the offer, sale, reservation, issuance and delivery of the Securities in a Shelf Offering;

(iii) the form of prospectus supplement (including one or more preliminary prospectus supplements) to the prospectus which forms a part of the New Shelf Registration Statement, and any amendments or supplements thereto, to be filed by the Authorized Officers with the Commission;

(iv) the use and form of “free writing prospectuses” (as defined in Rule 405 promulgated under the Act), including those to be filed by the Authorized Officers with the Commission;

(v) the engagement of financial advisors and other service providers in connection with a Shelf Offering, including definitive agreements between the Company and such party relating to such engagement;

(vi) the amount of all underwriting discounts, commissions and fees, placement agent fees and other similar fees and expenses in connection with a Shelf Offering;

(vii) any indentures, common stock purchase contracts, depository agreements, certificates of designations or any other document or agreements defining the rights of the holders of Securities or relating to the issuance and/or distribution of the Securities in any Shelf Offering, including, without limitation, underwriting agreements and placement agent agreements;

(viii) the indemnification of parties involved in the offer, sale and distribution of Securities in a Shelf Offering;

(ix) the listing of Securities on any exchange or securities marketplace; and

(x) the registration of Securities under the Securities Exchange Act of 1934, as amended.

Underwriters; Agents

FURTHER RESOLVED, that any Authorized Officer is hereby authorized to designate underwriters, including a lead manager, principals to whom the Company may sell the Securities directly, agents who will sell the Securities on behalf of the Company, or any combination of the above; and it is

FURTHER RESOLVED, that the Securities may be issued and sold pursuant to one or more underwriting agreements, selling agency agreements or other similar agreements deemed advisable by an Authorized Officer to facilitate the sale of Securities, negotiated and executed in the name and on behalf of the Company by any Authorized Officer in a form to be approved by the Board of Directors, the Finance Committee or any other authorized committee of the Board of Directors at the time of such offering.

Blue Sky Filings

RESOLVED, that it is desirable and in the best interest of the Corporation that, insofar as not previously qualified or registered, the Securities be qualified or registered in various jurisdictions, and such qualification and registration is hereby authorized and approved, and, to the extent such actions have already been taken, such qualification and registration is hereby ratified and confirmed; that the Authorized Officers of the Corporation, or any one or more of them, with the advice of counsel, are hereby authorized to determine the jurisdictions in which appropriate action shall be taken to qualify or register all or part of the Securities as such officers may deem advisable; that such officers are authorized to perform, on behalf of the Corporation, any and all such acts as they may deem necessary or appropriate in order to comply with the applicable laws of any such jurisdictions, and in connection therewith to execute and cause to be filed all requisite applications, reports, surety bonds, irrevocable consents, and appointments of attorneys for service of process and other documents; and that the execution and filing by such officers of any document or the performing by them of any act in connection with the foregoing matters shall conclusively establish their authority therefor from the Corporation and this Board of Directors and the approval and ratification by the Corporation and this Board of Directors of the documents as so executed and the actions so taken, and, to the extent such documents have already been executed and filed, and such actions taken, the same are hereby ratified and confirmed in all respects; and it is

RESOLVED, that if in any jurisdiction in which the Securities have been, or are to be, qualified or registered, a prescribed form of resolutions is required, any such resolution shall be deemed to have been, and is hereby, adopted, and the Secretary of the Corporation is authorized to certify the adoption of all such resolutions as though such resolutions were now adopted, all such resolutions to be inserted in the minute book of the Corporation and to be appropriately marked by one of such officers.

New York Stock Exchange Listing

RESOLVED, that, the Securities are hereby authorized for listing on The New York Stock Exchange (the “NYSE”) or such other exchanges as the Authorized Officers deem necessary or advisable, and the Authorized Officers of the Corporation, or any one of them, be, and each of them hereby is, authorized to prepare, execute and file with the NYSE or such other exchange in the name and on behalf of the Corporation, one or more listing applications, including any supporting documentation required to be submitted with or in support of such application for the listing thereof, or any portion thereof, on the NYSE or such other exchange; and it is

FURTHER RESOLVED, that the Authorized Officers of the Corporation, or any one of them, on behalf of the Corporation, be hereby authorized to do and perform all such acts and things and to enter into and execute all such other documents that such Authorized Officer or Authorized Officers deem necessary or advisable to effect and carry out the purposes and intent of the foregoing resolution.

General Authorization and Ratification

RESOLVED, that the Authorized Officers of the Corporation be, and each of them hereby is, authorized, empowered and directed to prepare, execute, acknowledge and deliver from time to time, in the name and on behalf of the Corporation, any and all documents, instruments, agreements and certificates and to do or to cause to be done any and all such other actions or things that such officers, or any of them, may in their discretion determine to be necessary or desirable in connection with or in furtherance of the carrying out of the intents and purposes of the preceding resolutions, such determination and the approval thereof by this Board of Directors to be conclusively evidenced by the preparation, execution, acknowledgment or delivery of such documents, instruments, agreements or certificates, or the taking of such actions or the doing of such things; and it is

FURTHER RESOLVED, that any action heretofore or hereafter taken by any Authorized Officer of the Corporation within the authority of the foregoing resolutions be, and hereby is, in all respects authorized, approved, ratified and confirmed.

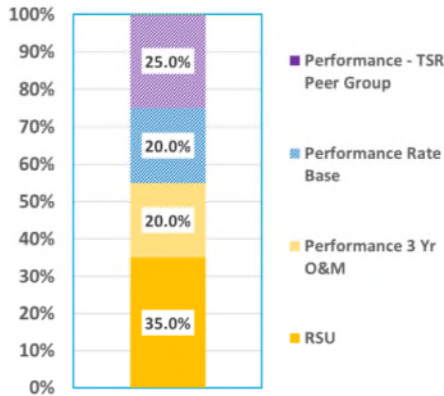
EXHIBIT B**Essential Utilities, Inc.
2021 Short-Term Incentive Plan**

		2021			
Metric	Metric Component	Threshold - 50%	Target - 100%	Max - 150%	Weight
Financial	Essential Earnings Per Share	\$1.61	\$1.66	\$1.71	35.0%
	Essential Return On Equity	4.52%	9.52%	14.52%	15.0%
Safety	Essential Lost Time/Restricted Time Rate	2.0	1.5	1.0	5.0%
	Essential Responsible Vehicle Accident Rate	3.2	2.7	2.2	5.0%
	Peoples Gas Safety Rate	99.98%	99.99%	100.00%	10.0%
Customer Satisfaction	Essential Service Level	80.00%	82.00%	84.00%	10.0%
Environmental Stewardship	Aqua Water Compliance	99.30%	99.70%	100.00%	2.5%
	Aqua Wastewater Compliance	93.00%	95.50%	98.00%	2.5%
	Peoples Gas Leaks	800	700	600	2.5%
	Peoples Gas LTIP	97.50%	100.00%	102.50%	2.5%
Diversity Growth	Supplier Diversity - % Growth in Spend	11.20%	14.00%	16.80%	5.0%
	Employee Diversity - % of Employees of Color	14.20%	14.50%	14.80%	5.0%

EXHIBIT C

**Essential Utilities, Inc.
2021 Long-Term Incentive Plan**

Plan Components



Plan Targets

Essential's Ordinal Ranking of the Company's TSR Versus Peer Group's TSR		Payment as a % of Target Award (15 Peer Co's)		Avg Rate Base Growth \$000s	Payout Schedule	O&M Target \$000s	Attainment
Average TSR % Ranking from Highest to Lowest		Payout		\$ 80,000	50%	\$ 1,583,368	200%
1		200.00%		\$ 100,000	60%	\$ 1,588,368	190%
2		191.67%		\$ 120,000	70%	\$ 1,593,368	180%
3		175.00%		\$ 140,000	80%	\$ 1,598,368	170%
4		158.33%		\$ 160,000	90%	\$ 1,603,368	160%
5		141.67%		\$ 180,000	100%	\$ 1,608,368	150%
6		125.00%		\$ 190,000	110%	\$ 1,613,368	140%
7		108.33%		\$ 200,000	120%	\$ 1,618,368	130%
8		91.67%		\$ 210,000	130%	\$ 1,623,368	120%
9		75.00%		\$ 220,000	140%	\$ 1,628,368	110%
10		58.33%		\$ 230,000	150%	\$ 1,633,368	100%
11		0.00%		\$ 240,000	160%	\$ 1,638,368	90%
12		0.00%		\$ 250,000	170%	\$ 1,643,368	80%
13		0.00%		\$ 260,000	180%	\$ 1,648,368	70%
14		0.00%		\$ 270,000	190%	\$ 1,653,368	60%
15		0.00%		\$ 280,000	200%	\$ 1,658,368	50%

EXHIBIT D

**RESOLUTION OF THE BOARD OF DIRECTORS OF
ESSENTIAL UTILITIES, INC.**

December 16, 2020

WHEREAS, Essential Utilities, Inc. (“Company”) is a corporation duly organized and validly existing under the laws of the Commonwealth of Pennsylvania;

WHEREAS, the Board of Directors of the Company has reviewed the proposed 2020 operating budget of the Company (the “Operating Budget”); and,

WHEREAS, the Board of Directors has determined that it is in the best interest of the Company to approve the Operating Budget.

NOW, THEREFORE, BE IT RESOLVED by the Board of Directors of the Company:

Section 1. The Board of Directors hereby approves the Operating Budget attached hereto as Exhibit A.

Section 2. The Board of Directors finds that the Operating Budget has been duly prepared, and upon approval shall be fully effective for the purposes of the Company making expenditures in connection with the operations of the Company.

Section 3. The Board of Directors finds and determines that all formal actions of this Board concerning and relating to the adoption of this resolution were taken.

Section 4. The Board of Directors finds and determines that the Chief Executive Officer, Chief Financial Officer, and any Vice President of the Company be and each of them is hereby authorized to act on behalf of the Company under this resolution and is directed at any time from time to time to take any and all action, to make, execute verify and file all applications, certificates, documents and other instruments, and to do any and all acts and things necessary or advisable to carry out the purposes of the foregoing resolution.

**RESOLUTION
OF THE BOARD OF DIRECTORS OF
ESSENTIAL UTILITIES, INC.**

December 16, 2020

WHEREAS, Essential Utilities, Inc. (“Company”) is a corporation duly organized and validly existing under the laws of the Commonwealth of Pennsylvania;

WHEREAS, the Board of Directors of the Company has reviewed the proposed 2021 capital budget of the Company (the “Capital Budget”);

WHEREAS, the proposed 2021 Capital Budget includes a state-by-state capital budget, including a description of all of the anticipated major capital projects to be commenced, advanced, and/or completed in 2021; and,

WHEREAS, the Board of Directors has determined that it is in the best interest of the Company to approve the Capital Budget.

NOW, THEREFORE, BE IT RESOLVED by the Board of Directors of the Company:

Section 1. The Board of Directors hereby approves the Capital Budget in the amount set forth in the attached Exhibit A.

Section 2. The Board of Directors hereby approves that the Company may either increase or decrease the Capital Budget by the amount of 7.5% of the amount of the approved Capital Budget.

Section 3. The Board of Directors finds that the Capital Budget has been duly prepared, and upon approval shall be fully effective for the purposes of the Company making expenditures in connection with the rehabilitation, improvement, replacement and additions to the assets of the Company.

Section 4. The Board of Directors finds and determines that all formal actions of this Board concerning and relating to the adoption of this resolution were taken.

Section 5. The Board of Directors finds and determines that the Chief Executive Officer, Chief Financial Officer, and any Vice President of the Company be and each of them is hereby authorized to act on behalf of the Company under this resolution and is directed at any time from time to time to take any and all action, to make, execute verify and file all applications, certificates, documents and other instruments, and to do any and all acts and things necessary or advisable to carry out the purposes of the foregoing resolution.

**ATTACHMENT TO DELTA_R_AGDR1_NUM022a_072821
FILED UNDER SEAL PURSUANT TO THE PETITION FOR
CONFIDENTIAL TREATMENT FILED ON
JULY 28, 2021**

NatGas Affiliat-1800	PNGC/5205358													
Trans/ComprbyOthrsAF	PNGC/5340156													
Purchased Gas - Affi	PNG 287													
NG Field Line Pur-NA	PNGC/5205150													
Interstate Gas Costs	PNGC/5205215	\$ 56,380,559.00	\$ 48,474,898.00	\$ 40,762,204.00	\$ 23,657,886.00	\$ 13,917,663.00	\$ 7,835,891.00	\$ 6,817,490.00	\$ 6,800,470.00	\$ 9,579,840.00	\$ 22,109,206.00	\$ 34,160,141.00	\$ 49,420,474.00	
Purchased Gas - Nona	PNG 285	\$ 56,380,559.00	\$ 48,474,898.00	\$ 40,762,204.00	\$ 23,657,886.00	\$ 13,917,663.00	\$ 7,835,891.00	\$ 6,817,490.00	\$ 6,800,470.00	\$ 9,579,840.00	\$ 22,109,206.00	\$ 34,160,141.00	\$ 49,420,474.00	
Interstate-Agency	PNGC/5205321	\$ 278,225.00	\$ 256,532.00	\$ 201,714.00	\$ 139,423.00	\$ 57,997.00	\$ 36,568.00	\$ 28,679.00	\$ 24,630.00	\$ 21,825.00	\$ 32,506.00	\$ 76,842.00	\$ 183,929.00	
NatGas Costs-Sharing	PNGC/5205327	\$ 158,100.00	\$ 142,800.00	\$ 158,100.00	\$ 153,000.00	\$ 158,100.00	\$ 153,000.00	\$ 158,100.00	\$ 158,100.00	\$ 153,000.00	\$ 158,100.00	\$ 153,000.00	\$ 158,100.00	
Purchased Gas - Non-	PNG 286	\$ 436,325.00	\$ 399,332.00	\$ 359,814.00	\$ 292,423.00	\$ 216,097.00	\$ 189,568.00	\$ 186,779.00	\$ 182,730.00	\$ 174,825.00	\$ 190,606.00	\$ 229,842.00	\$ 342,029.00	
Purchased Gas	PNG 225	\$ 56,816,884.00	\$ 48,874,230.00	\$ 41,122,018.00	\$ 23,950,309.00	\$ 14,133,760.00	\$ 8,025,459.00	\$ 7,004,269.00	\$ 6,983,200.00	\$ 9,754,665.00	\$ 22,299,812.00	\$ 34,389,983.00	\$ 49,762,503.00	
Sal-ST Wages	PNGC/5300110	\$ 3,645,917.00	\$ 3,204,581.00	\$ 3,699,792.00	\$ 3,545,904.00	\$ 3,885,500.00	\$ 3,568,585.00	\$ 3,738,523.00	\$ 3,900,079.00	\$ 3,377,060.00	\$ 3,912,778.00	\$ 3,743,930.00	\$ 3,575,072.00	
Sal-ST Wages -2200	PNGC/5300111	\$ (621,802.00)	\$ (541,271.00)	\$ (590,654.00)	\$ (599,269.00)	\$ (620,003.00)	\$ (590,903.00)	\$ (603,480.00)	\$ (619,250.00)	\$ (562,965.00)	\$ (626,242.00)	\$ (624,975.00)	\$ (598,535.00)	
Sal-OT Wages	PNGC/5300120	\$ 81,601.00	\$ 40,590.00	\$ 56,485.00	\$ 63,455.00	\$ 49,111.00	\$ 54,253.00	\$ 46,337.00	\$ 42,749.00	\$ 44,222.00	\$ 53,470.00	\$ 78,087.00	\$ 85,104.00	
Sal-OT Wages - 2200	PNGC/5300121	\$ 38,063.00	\$ 15,344.00	\$ 22,450.00	\$ 42,129.00	\$ 21,183.00	\$ 33,765.00	\$ 25,507.00	\$ 20,435.00	\$ 26,673.00	\$ 27,422.00	\$ 46,994.00	\$ 41,395.00	
Sal-Incentive/Bonus	PNGC/5300170	\$ 132,826.00	\$ 132,826.00	\$ 132,826.00	\$ 132,826.00	\$ 132,826.00	\$ 132,826.00	\$ 132,826.00	\$ 132,826.00	\$ 132,826.00	\$ 282,826.00	\$ 282,826.00	\$ 282,826.00	
Sal-Inc/Bonus 2200	PNGC/5300171	\$ 130,624.00	\$ 130,624.00	\$ 130,624.00	\$ 130,624.00	\$ 130,624.00	\$ 130,624.00	\$ 130,624.00	\$ 130,624.00	\$ 130,624.00	\$ 130,624.00	\$ 130,624.00	\$ 130,624.00	
Sal-Annual Incen	PNGC/5300180	\$ 642,410.00	\$ 562,711.00	\$ 634,205.00	\$ 607,472.00	\$ 665,615.00	\$ 607,092.00	\$ 636,002.00	\$ 664,887.00	\$ 577,939.00	\$ 665,301.00	\$ 637,270.00	\$ 609,101.00	
Sal-Ann Incen -2200	PNGC/5300181	\$ 460,930.00	\$ 403,146.00	\$ 444,651.00	\$ 425,576.00	\$ 466,098.00	\$ 425,576.00	\$ 445,838.00	\$ 466,098.00	\$ 405,304.00	\$ 466,098.00	\$ 445,838.00	\$ 425,576.00	
Hrly-ST Wages	PNGC/5300210	\$ 4,977,120.00	\$ 4,327,932.00	\$ 4,778,725.00	\$ 4,566,850.00	\$ 5,004,549.00	\$ 4,574,420.00	\$ 4,877,515.00	\$ 5,100,252.00	\$ 4,443,148.00	\$ 5,109,523.00	\$ 5,002,033.00	\$ 4,777,979.00	
Hrly-ST Wages - 2200	PNGC/5300211	\$ (28,753.00)	\$ (25,042.00)	\$ (29,047.00)	\$ (28,627.00)	\$ (42,328.00)	\$ (30,032.00)	\$ (42,897.00)	\$ (47,693.00)	\$ (40,376.00)	\$ (45,321.00)	\$ (46,695.00)	\$ (41,362.00)	
Hrly-OT Wages	PNGC/5300220	\$ 1,150,062.00	\$ 805,159.00	\$ 1,009,847.00	\$ 914,249.00	\$ 969,803.00	\$ 937,547.00	\$ 880,898.00	\$ 1,022,059.00	\$ 977,030.00	\$ 1,043,771.00	\$ 1,207,764.00	\$ 1,140,162.00	
Hrly-OT Wages - 2200	PNGC/5300221	\$ 795.00	\$ 734.00	\$ 1,556.00	\$ 2,453.00	\$ 14,478.00	\$ 3,965.00	\$ 8,038.00	\$ 11,463.00	\$ 8,791.00	\$ 8,913.00	\$ 12,122.00	\$ 8,122.00	
Hrly-Supplement Pay	PNGC/5300230	\$ 1,322.00	\$ 1,301.00	\$ 1,154.00	\$ 910.00	\$ 1,396.00	\$ 1,307.00	\$ 991.00	\$ 1,734.00	\$ 1,141.00	\$ 1,738.00	\$ 1,763.00	\$ 790.00	
Hrly-Incentive/Bonus	PNGC/5300270													
Hrly-Annual Ince	PNGC/5300280	\$ 320,037.00	\$ 268,553.00	\$ 302,442.00	\$ 286,257.00	\$ 312,416.00	\$ 287,487.00	\$ 304,077.00	\$ 323,082.00	\$ 285,310.00	\$ 324,067.00	\$ 326,194.00	\$ 310,597.00	
Hrly-Annual Ince 2200	PNGC/5300281	\$ 28,093.00	\$ 24,433.00	\$ 27,753.00	\$ 26,585.00	\$ 30,266.00	\$ 26,732.00	\$ 36,202.00	\$ 38,146.00	\$ 33,054.00	\$ 37,896.00	\$ 36,597.00	\$ 34,600.00	
Emp Ben - Medical	PNGC/5301010													
Emp Ben - MedicalHSA	PNGC/5301011													
Emp Ben - Union Med	PNGC/5301015													
Emp Ben-Dntal/Vision	PNGC/5301020													
Emp Ben - Life Insur	PNGC/5301030													
Emp Ben - OPEB	PNGC/5301060													
Emp Ben Plan - Admin	PNGC/5301090													
Employee Pensions	PNGC/5301110													
Emp Ben-Savings Plan	PNGC/5301130	\$ 902,848.00	\$ 788,261.00	\$ 884,005.00	\$ 845,145.00	\$ 925,629.00	\$ 845,145.00	\$ 892,807.00	\$ 933,383.00	\$ 811,665.00	\$ 933,383.00	\$ 905,693.00	\$ 864,531.00	
EmpBenMed/Den/Vis2200	PNGC/5301192	\$ (250,234.00)	\$ (219,173.00)	\$ (248,893.00)	\$ (239,924.00)	\$ (262,610.00)	\$ (239,924.00)	\$ (258,717.00)	\$ (270,403.00)	\$ (235,369.00)	\$ (270,403.00)	\$ (258,717.00)	\$ (247,043.00)	
Other Emp Ben - Misc	PNGC/5301990													
OthEmpBen-Misc 2200	PNGC/5301991	\$ 248,842.00	\$ 217,724.00	\$ 247,375.00	\$ 236,799.00	\$ 259,350.00	\$ 236,799.00	\$ 255,490.00	\$ 267,103.00	\$ 232,263.00	\$ 267,103.00	\$ 255,490.00	\$ 243,878.00	
Salaries, Wages & Be	PNG 255	\$ 11,860,701.00	\$ 10,138,433.00	\$ 11,505,296.00	\$ 10,959,414.00	\$ 11,943,903.00	\$ 11,005,264.00	\$ 11,506,581.00	\$ 12,117,574.00	\$ 10,648,340.00	\$ 12,322,947.00	\$ 12,182,838.00	\$ 11,643,417.00	
Recruiting Expenses	PNGC/5302110	\$ 9,989.00	\$ 9,989.00	\$ 9,989.00	\$ 9,989.00	\$ 9,989.00	\$ 9,989.00	\$ 9,989.00	\$ 9,989.00	\$ 9,989.00	\$ 9,989.00	\$ 9,989.00	\$ 10,121.00	
Tuition Reimbursement	PNGC/5302920	\$ 6,248.00	\$ 6,248.00	\$ 6,248.00	\$ 6,248.00	\$ 6,248.00	\$ 6,248.00	\$ 6,248.00	\$ 6,248.00	\$ 6,248.00	\$ 6,248.00	\$ 6,248.00	\$ 6,272.00	
Employee Relations	PNGC/5302930	\$ 10,566.00	\$ 13,943.00	\$ 10,078.00	\$ 9,338.00	\$ 7,903.00	\$ 9,603.00	\$ 11,893.00	\$ 7,773.00	\$ 15,631.00	\$ 8,718.00	\$ 8,091.00	\$ 9,717.00	
Safety Functions	PNGC/5302940	\$ 14,235.00	\$ 14,235.00	\$ 11,855.00	\$ 16,385.00	\$ 23,115.00	\$ 14,040.00	\$ 27,430.00	\$ 21,710.00	\$ 8,875.00	\$ 14,075.00	\$ 12,860.00	\$ 24,840.00	
Misc Emp Related Exp	PNGC/5302990	\$ 118,245.00	\$ 54,261.00	\$ 58,716.00	\$ 64,575.00	\$ 61,125.00	\$ 79,039.00	\$ 81,569.00	\$ 79,019.00	\$ 219,266.00	\$ 53,121.00	\$ 53,466.00	\$ 59,043.00	
Misc EmpRel Exp 2200	PNGC/5302991													
Other Employee Relat	PNG 256	\$ 159,283.00	\$ 98,676.00	\$ 96,886.00	\$ 106,535.00	\$ 108,380.00	\$ 118,919.00	\$ 137,129.00	\$ 124,739.00	\$ 260,009.00	\$ 92,151.00	\$ 90,654.00	\$ 109,993.00	
Travel Expense	PNGC/5302010	\$ 45,021.00	\$ 37,443.00	\$ 38,897.00	\$ 39,918.00	\$ 43,221.00	\$ 42,109.00	\$ 37,890.00	\$ 49,643.00	\$ 45,473.00	\$ 51,967.00	\$ 39,529.00	\$ 49,261.00	

Miscellaneous Exp	PNGC/5399900	\$ 2,228.00	\$ 7,011.00	\$ 7,598.00	\$ 5,998.00	\$ 2,986.00	\$ 3,628.00	\$ 5,803.00	\$ 2,803.00	\$ 4,893.00	\$ 5,248.00	\$ 1,428.00	\$ 4,407.00
Misc Exp-Warr Prov	PNGC/5399920	\$ 58,000.00	\$ 58,000.00	\$ 58,000.00	\$ 58,000.00	\$ 58,000.00	\$ 58,000.00	\$ 58,000.00	\$ 58,000.00	\$ 58,000.00	\$ 58,000.00	\$ 58,000.00	\$ 58,000.00
Misc Expense 2200	PNGC/5399991												
Proj Clearing-Entry	PNGC/5399997												
Miscellaneous	PNG 267	\$ 59,711.00	\$ 65,286.00	\$ 64,853.00	\$ 60,311.00	\$ 57,691.00	\$ 58,183.00	\$ 68,966.00	\$ 55,168.00	\$ 60,308.00	\$ 60,741.00	\$ 58,063.00	\$ 67,116.00
Uncollect Accts Exp	PNGC/5311010	\$ 1,980,000.00	\$ 1,727,000.00	\$ 1,487,000.00	\$ 947,000.00	\$ 641,000.00	\$ 448,000.00	\$ 415,000.00	\$ 416,000.00	\$ 503,000.00	\$ 901,000.00	\$ 1,277,000.00	\$ 1,758,000.00
Uncollectible Accoun	PNG 268	\$ 1,980,000.00	\$ 1,727,000.00	\$ 1,487,000.00	\$ 947,000.00	\$ 641,000.00	\$ 448,000.00	\$ 415,000.00	\$ 416,000.00	\$ 503,000.00	\$ 901,000.00	\$ 1,277,000.00	\$ 1,758,000.00
Assoc.Co-Exec/Adm	PNGC/5998140	\$ 1,250,000.00	\$ 0.00	\$ 0.00	\$ 1,250,000.00	\$ 0.00	\$ 0.00	\$ 1,250,000.00	\$ 0.00	\$ 0.00	\$ 1,250,000.00	\$ 0.00	\$ 0.00
Assoc.Co-Tax	PNGC/5998240	\$ 6,333.00	\$ 6,333.00	\$ 6,333.00	\$ 6,334.00	\$ 6,333.00	\$ 6,334.00	\$ 6,333.00	\$ 6,333.00	\$ 6,334.00	\$ 6,333.00	\$ 6,333.00	\$ 6,334.00
Service Company Bill	PNG 269	\$ 1,256,333.00	\$ 6,333.00	\$ 6,333.00	\$ 1,256,334.00	\$ 6,333.00	\$ 6,334.00	\$ 1,256,333.00	\$ 6,333.00	\$ 6,334.00	\$ 1,256,333.00	\$ 6,333.00	\$ 6,334.00
Sndry Cst Elmnt Chg	PNGC/5398000	\$ (4,826,355.00)	\$ (4,893,571.00)	\$ (6,068,457.00)	\$ (6,413,260.00)	\$ (7,429,883.00)	\$ (7,602,158.00)	\$ (7,410,362.00)	\$ (7,784,361.00)	\$ (7,682,472.00)	\$ (7,705,194.00)	\$ (7,777,243.00)	\$ (6,938,555.00)
I/C-OperExp-1000-Peo	PNGC/5999050												
I/C-OperExp-1600-Del	PNGC/5999056												
I/C-OperExp-1800-DLG	PNGC/5999058												
I/C-OperExp-1900-ENP	PNGC/5999059												
PLANNED PROJ LABOR	PNGC/8203000												
PLANNED VEHICLE COST	PNGC/8203001												
PLANNED MAT'L OH	PNGC/8203002												
Cons Assessment Lab	PNGC/8203003												
SETTLEMENT AFFILIATE	PNGC/8360032												
PROJ G&A SURCHARGE	PNGC/8402004												
Construction	PNGC/8402014												
PLANNED BENEFITS	PNGC/8600000												
Interco Operating Ex	PNG 270	\$ (4,826,355.00)	\$ (4,893,571.00)	\$ (6,068,457.00)	\$ (6,413,260.00)	\$ (7,429,883.00)	\$ (7,602,158.00)	\$ (7,410,362.00)	\$ (7,784,361.00)	\$ (7,682,472.00)	\$ (7,705,194.00)	\$ (7,777,243.00)	\$ (6,938,555.00)
Operations and Maint	PNG 226	\$ 19,146,877.00	\$ 15,573,279.00	\$ 15,723,522.00	\$ 15,442,136.00	\$ 14,550,887.00	\$ 14,400,817.00	\$ 15,455,769.00	\$ 14,431,330.00	\$ 12,864,647.00	\$ 15,748,109.00	\$ 13,987,664.00	\$ 14,707,954.00
Depr Land Easements	PNGC/5501010	\$ 13,650.00	\$ 13,650.00	\$ 13,650.00	\$ 13,650.00	\$ 13,650.00	\$ 13,650.00	\$ 13,650.00	\$ 13,650.00	\$ 13,650.00	\$ 13,650.00	\$ 13,650.00	\$ 13,650.00
Depr Buildings	PNGC/5501020	\$ 19,053.00	\$ 19,053.00	\$ 23,433.00	\$ 26,333.00	\$ 29,433.00	\$ 31,633.00	\$ 34,033.00	\$ 35,033.00	\$ 35,483.00	\$ 35,933.00	\$ 37,433.00	\$ 39,633.00
Depr Generation Plt	PNGC/5501030	\$ 189,975.00	\$ 189,975.00	\$ 199,575.00	\$ 198,975.00	\$ 200,575.00	\$ 201,075.00	\$ 201,675.00	\$ 202,575.00	\$ 203,975.00	\$ 204,275.00	\$ 207,675.00	\$ 206,275.00
Depr NG Stor/Proc	PNGC/5501033	\$ 36,700.00	\$ 36,700.00	\$ 37,200.00	\$ 37,300.00	\$ 37,400.00	\$ 37,700.00	\$ 37,900.00	\$ 38,300.00	\$ 38,500.00	\$ 38,700.00	\$ 39,100.00	\$ 39,200.00
Depr Transmission	PNGC/5501040	\$ 382,904.00	\$ 382,904.00	\$ 390,354.00	\$ 395,854.00	\$ 401,454.00	\$ 406,754.00	\$ 411,954.00	\$ 417,254.00	\$ 417,454.00	\$ 417,754.00	\$ 417,954.00	\$ 417,954.00
Depr Distribution	PNGC/5501050	\$ 3,940,300.00	\$ 3,963,300.00	\$ 3,984,400.00	\$ 4,010,500.00	\$ 4,031,500.00	\$ 4,057,500.00	\$ 4,078,500.00	\$ 4,099,600.00	\$ 4,125,700.00	\$ 4,146,700.00	\$ 4,172,800.00	\$ 4,198,800.00
Depr Transp Equip	PNGC/5501060	\$ 331,026.00	\$ 331,026.00	\$ 342,264.00	\$ 342,264.00	\$ 342,264.00	\$ 373,283.00	\$ 356,846.00	\$ 356,846.00	\$ 369,741.00	\$ 369,741.00	\$ 369,741.00	\$ 383,954.00
Depr General Equip	PNGC/5501070	\$ 456,245.00	\$ 456,245.00	\$ 456,350.00	\$ 460,350.00	\$ 460,450.00	\$ 460,650.00	\$ 463,750.00	\$ 463,850.00	\$ 463,950.00	\$ 466,950.00	\$ 467,050.00	\$ 467,050.00
Accretion Exp	PNGC/5501200												
Amort Intangible	PNGC/5505010	\$ 1,110,450.00	\$ 1,208,000.00	\$ 1,242,400.00	\$ 1,284,900.00	\$ 1,328,900.00	\$ 1,374,900.00	\$ 1,418,900.00	\$ 1,457,900.00	\$ 1,491,900.00	\$ 1,500,900.00	\$ 1,509,900.00	\$ 1,522,900.00
Amort Leasehold Imp	PNGC/5505025	\$ 68,800.00	\$ 68,800.00	\$ 68,800.00	\$ 68,800.00	\$ 68,800.00	\$ 68,800.00	\$ 68,800.00	\$ 68,800.00	\$ 68,800.00	\$ 68,800.00	\$ 68,800.00	\$ 68,800.00
Amort Land/Lnd Rghts	PNGC/5505300												
Depl Expense	PNGC/5505400												
Amort CustomerRelat	PNGC/5506999												
Depreciation, Deplet	PNG 227	\$ 6,549,103.00	\$ 6,669,653.00	\$ 6,758,426.00	\$ 6,838,926.00	\$ 6,914,426.00	\$ 7,025,945.00	\$ 7,086,008.00	\$ 7,153,808.00	\$ 7,229,153.00	\$ 7,263,403.00	\$ 7,304,103.00	\$ 7,358,216.00
Franchise Taxes	PNGC/5701150	\$ 242.00	\$ 242.00	\$ 241.00	\$ 342.00	\$ 242.00	\$ 241.00	\$ 242.00	\$ 242.00	\$ 241.00	\$ 242.00	\$ 242.00	\$ 241.00
Property Taxes	PNGC/5702100	\$ 122,166.00	\$ 122,166.00	\$ 122,167.00	\$ 122,166.00	\$ 122,166.00	\$ 122,168.00	\$ 122,166.00	\$ 122,166.00	\$ 122,167.00	\$ 122,167.00	\$ 122,166.00	\$ 122,167.00
Payroll Taxes	PNGC/5703100	\$ 1,036,599.00	\$ 1,627,995.00	\$ 780,805.00	\$ 730,620.00	\$ 790,101.00	\$ 702,049.00	\$ 722,483.00	\$ 746,476.00	\$ 655,526.00	\$ 745,003.00	\$ 736,216.00	\$ 702,767.00
Payroll Taxes - 2200	PNGC/5703101	\$ (615.00)	\$ (1,499.00)	\$ (505.00)	\$ (1,085.00)	\$ (1,024.00)	\$ (1,047.00)	\$ (1,028.00)	\$ (1,025.00)	\$ (911.00)	\$ (1,050.00)	\$ (942.00)	\$ (950.00)
Utility Taxes	PNGC/5704100	\$ 42,917.00	\$ 42,917.00	\$ 42,916.00	\$ 42,917.00	\$ 42,917.00	\$ 42,916.00	\$ 42,917.00	\$ 42,917.00	\$ 42,916.00	\$ 42,917.00	\$ 42,917.00	\$ 42,916.00
Sales and Use Tax	PNGC/5706100	\$ 109,417.00	\$ 109,417.00	\$ 109,416.00	\$ 109,417.00	\$ 109,417.00	\$ 109,416.00	\$ 109,417.00	\$ 109,417.00	\$ 109,416.00	\$ 109,417.00	\$ 109,417.00	\$ 109,416.00
Other Taxes - Misc	PNGC/5709100	\$ 4,112.00	\$ 4,111.00	\$ 4,110.00	\$ 4,512.00	\$ 4,412.00	\$ 4,109.00	\$ 4,112.00	\$ 4,111.00	\$ 4,110.00	\$ 4,111.00	\$ 4,112.00	\$ 4,110.00

INCOME STATEMENT	PNG 138	\$ (28,132,538.40)	\$ (24,528,222.49)	\$ (19,004,624.83)	\$ (7,764,982.64)	\$ (1,489,791.35)	\$ 1,963,304.27	\$ 3,890,308.39	\$ 3,225,685.67	\$ (876,725.78)	\$ (7,067,883.80)	\$ (16,536,777.45)	\$ (25,727,643.47)
Financial Statement	PNG	\$ (28,132,538.40)	\$ (24,528,222.49)	\$ (19,004,624.83)	\$ (7,764,982.64)	\$ (1,489,791.35)	\$ 1,963,304.27	\$ 3,890,308.39	\$ 3,225,685.67	\$ (876,725.78)	\$ (7,067,883.80)	\$ (16,536,777.45)	\$ (25,727,643.47)

\$ (122,049,892)		\$ (27,736,903.00)	\$ (24,909,796.00)	\$ (18,132,394.00)	\$ (5,328,455.00)	\$ (1,033,477.00)	\$ 2,856,151.00	\$ 3,563,770.00	\$ 4,121,860.00	\$ 3,261,135.00	\$ (2,650,201.00)	\$ (12,031,719.00)	\$ (20,451,476.00)	\$ (98,471,505)	
\$ (122,049,892)		\$ (27,736,903.00)	\$ (24,909,796.00)	\$ (18,132,394.00)	\$ (5,328,455.00)	\$ (1,033,477.00)	\$ 2,856,151.00	\$ 3,563,770.00	\$ 4,121,860.00	\$ 3,261,135.00	\$ (2,650,201.00)	\$ (12,031,719.00)	\$ (20,451,476.00)	\$ (98,471,505)	

\$ (54,661,377.17)	\$ (40,746,555.17)	\$ (32,828,583.17)	\$ (17,012,593.71)	\$ 128,655.82	\$ 10,113,129.73	\$ 11,191,390.42	\$ 11,336,194.33	\$ 10,678,672.55	\$ (4,385,786.09)	\$ (33,000,377.73)	\$ (58,064,505.38)	\$ (197,251,736)
\$ (54,661,377.17)	\$ (40,746,555.17)	\$ (32,828,583.17)	\$ (17,012,593.71)	\$ 128,655.82	\$ 10,113,129.73	\$ 11,191,390.42	\$ 11,336,194.33	\$ 10,678,672.55	\$ (4,385,786.09)	\$ (33,000,377.73)	\$ (58,064,505.38)	\$ (197,251,736)

Interest Expense, Ne	PNG 238														\$ 0
Interest & Related C	PNG 237														\$ 0
Interest & Related C	PNG 214														\$ 0
(Inc)/Loss Bfr Inc T	PNG 198	\$ (34,052.00)	\$ (46,859.00)	\$ (12,598.00)	\$ 2,298.00	\$ 19,402.00	\$ 18,095.00	\$ 41,971.00	\$ 38,259.00	\$ 40,167.00	\$ 40,048.00	\$ 15,598.00	\$ (14,694.00)	\$ 107,635	
FIT Expense	PNGC/6310010														\$ 0
Federal Inc Tax-Curr	PNG 246														\$ 0
SIT Expense	PNGC/6311010														\$ 0
State Inc Tax-Curren	PNG 247														\$ 0
Current Tax	PNG 216														\$ 0
DFIT Exp-Plt NC Liab	PNGC/6320040														\$ 0
DFIT Exp-Oth NC Liab	PNGC/6320050														\$ 0
Federal Income Tax-D	PNG 252														\$ 0
DSIT Exp-Curr Asset	PNGC/6321030														\$ 0
State Income Tax-Def	PNG 253														\$ 0
Deferred Tax	PNG 218														\$ 0
Income Taxes	PNG 215														\$ 0
Net (Inc)/Ls Bfr Ext	PNG 272	\$ (34,052.00)	\$ (46,859.00)	\$ (12,598.00)	\$ 2,298.00	\$ 19,402.00	\$ 18,095.00	\$ 41,971.00	\$ 38,259.00	\$ 40,167.00	\$ 40,048.00	\$ 15,598.00	\$ (14,694.00)	\$ 107,635	
Net (Inc)/Loss After	PNG 197	\$ (34,052.00)	\$ (46,859.00)	\$ (12,598.00)	\$ 2,298.00	\$ 19,402.00	\$ 18,095.00	\$ 41,971.00	\$ 38,259.00	\$ 40,167.00	\$ 40,048.00	\$ 15,598.00	\$ (14,694.00)	\$ 107,635	
Balance Available fo	PNG 196	\$ (34,052.00)	\$ (46,859.00)	\$ (12,598.00)	\$ 2,298.00	\$ 19,402.00	\$ 18,095.00	\$ 41,971.00	\$ 38,259.00	\$ 40,167.00	\$ 40,048.00	\$ 15,598.00	\$ (14,694.00)	\$ 107,635	
INCOME STATEMENT	PNG 138	\$ (34,052.00)	\$ (46,859.00)	\$ (12,598.00)	\$ 2,298.00	\$ 19,402.00	\$ 18,095.00	\$ 41,971.00	\$ 38,259.00	\$ 40,167.00	\$ 40,048.00	\$ 15,598.00	\$ (14,694.00)	\$ 107,635	
Financial Statement	PNG	\$ (34,052.00)	\$ (46,859.00)	\$ (12,598.00)	\$ 2,298.00	\$ 19,402.00	\$ 18,095.00	\$ 41,971.00	\$ 38,259.00	\$ 40,167.00	\$ 40,048.00	\$ 15,598.00	\$ (14,694.00)	\$ 107,635	

PKY Income Statement Plan 2014-2020

Plan	Plan	Plan	Plan	Plan	Plan	Plan	Plan	Plan	Plan	Plan	Plan	Plan		Plan	Plan	Plan	Plan
001/2015	002/2015	003/2015	004/2015	005/2015	006/2015	007/2015	008/2015	009/2015	010/2015	011/2015	012/2015	ANNUAL		001/2016	002/2016	003/2016	004/2016
\$ (437,750.46)	\$ (379,132.40)	\$ (291,642.86)	\$ (168,360.67)	\$ (95,874.67)	\$ (56,009.54)	\$ (57,004.72)	\$ (56,844.30)	\$ (69,101.97)	\$ (164,993.72)	\$ (258,685.12)	\$ (308,988.95)	\$ (2,344,389)		\$ (306,588.00)	\$ (280,717.00)	\$ (210,649.00)	\$ (131,125.00)
\$ (437,750.46)	\$ (379,132.40)	\$ (291,642.86)	\$ (168,360.67)	\$ (95,874.67)	\$ (56,009.54)	\$ (57,004.72)	\$ (56,844.30)	\$ (69,101.97)	\$ (164,993.72)	\$ (258,685.12)	\$ (308,988.95)	\$ (2,344,389)		\$ (306,588.00)	\$ (280,717.00)	\$ (210,649.00)	\$ (131,125.00)
\$ (437,750.46)	\$ (379,132.40)	\$ (291,642.86)	\$ (168,360.67)	\$ (95,874.67)	\$ (56,009.54)	\$ (57,004.72)	\$ (56,844.30)	\$ (69,101.97)	\$ (164,993.72)	\$ (258,685.12)	\$ (308,988.95)	\$ (2,344,389)		\$ (306,588.00)	\$ (280,717.00)	\$ (210,649.00)	\$ (131,125.00)
												\$ 0					
												\$ 0					
												\$ 0					
												\$ 0					
												\$ 0					
												\$ 0					
\$ (437,750.46)	\$ (379,132.40)	\$ (291,642.86)	\$ (168,360.67)	\$ (95,874.67)	\$ (56,009.54)	\$ (57,004.72)	\$ (56,844.30)	\$ (69,101.97)	\$ (164,993.72)	\$ (258,685.12)	\$ (308,988.95)	\$ (2,344,389)		\$ (306,588.00)	\$ (280,717.00)	\$ (210,649.00)	\$ (131,125.00)
\$ 326,651.51	\$ 280,517.39	\$ 211,722.19	\$ 114,912.08	\$ 56,334.02	\$ 25,158.10	\$ 25,964.23	\$ 25,891.16	\$ 35,535.57	\$ 110,860.97	\$ 184,391.31	\$ 225,385.44	\$ 1,623,324		\$ 198,767.00	\$ 180,636.00	\$ 131,604.00	\$ 76,037.00
\$ 326,651.51	\$ 280,517.39	\$ 211,722.19	\$ 114,912.08	\$ 56,334.02	\$ 25,158.10	\$ 25,964.23	\$ 25,891.16	\$ 35,535.57	\$ 110,860.97	\$ 184,391.31	\$ 225,385.44	\$ 1,623,324		\$ 198,767.00	\$ 180,636.00	\$ 131,604.00	\$ 76,037.00
\$ 326,651.51	\$ 280,517.39	\$ 211,722.19	\$ 114,912.08	\$ 56,334.02	\$ 25,158.10	\$ 25,964.23	\$ 25,891.16	\$ 35,535.57	\$ 110,860.97	\$ 184,391.31	\$ 225,385.44	\$ 1,623,324		\$ 198,767.00	\$ 180,636.00	\$ 131,604.00	\$ 76,037.00
\$ 38,234.00	\$ 34,758.00	\$ 39,381.00	\$ 39,381.00	\$ 37,591.00	\$ 39,381.00	\$ 41,171.00	\$ 37,591.00	\$ 39,381.00	\$ 39,381.00	\$ 37,591.00	\$ 41,171.00	\$ 465,012		\$ 31,193.00	\$ 35,208.00	\$ 41,642.00	\$ 46,603.00
												\$ 0					
\$ 8,352.00	\$ 5,846.00	\$ 2,712.00	\$ 1,523.00	\$ 1,426.00	\$ 835.00	\$ 1,058.00	\$ 1,545.00	\$ 1,881.00	\$ 3,868.00	\$ 3,188.00	\$ 3,758.00	\$ 35,992		\$ 13,767.00	\$ 9,985.00	\$ 1,197.00	\$ 9,985.00
												\$ 0					
												\$ 0		\$ 0.00	\$ 750.00	\$ 0.00	\$ 0.00
												\$ 0					
\$ 6,488.00	\$ 6,488.00	\$ 6,488.00	\$ 6,488.00	\$ 6,488.00	\$ 6,488.00	\$ 6,488.00	\$ 6,488.00	\$ 6,488.00	\$ 6,488.00	\$ 6,488.00	\$ 6,488.00	\$ 77,856		\$ 0.00	\$ 0.00	\$ 0.00	\$ 3,885.00
												\$ 0					
												\$ 0					
												\$ 0					
												\$ 0					
\$ 5,709.00	\$ 5,709.00	\$ 5,709.00	\$ 5,709.00	\$ 5,709.00	\$ 5,709.00	\$ 5,709.00	\$ 5,709.00	\$ 5,709.00	\$ 5,709.00	\$ 5,709.00	\$ 5,709.00	\$ 68,508		\$ 6,838.00	\$ 6,838.00	\$ 6,838.00	\$ 6,838.00
\$ 1,458.00	\$ 1,458.00	\$ 1,458.00	\$ 1,458.00	\$ 1,458.00	\$ 1,458.00	\$ 1,458.00	\$ 1,458.00	\$ 1,458.00	\$ 1,458.00	\$ 1,458.00	\$ 1,458.00	\$ 17,496		\$ 1,292.00	\$ 1,292.00	\$ 1,292.00	\$ 1,292.00
\$ 384.00	\$ 384.00	\$ 384.00	\$ 384.00	\$ 384.00	\$ 384.00	\$ 384.00	\$ 384.00	\$ 384.00	\$ 384.00	\$ 384.00	\$ 384.00	\$ 4,608		\$ 506.00	\$ 506.00	\$ 506.00	\$ 506.00
\$ 381.00	\$ 381.00	\$ 381.00	\$ 381.00	\$ 381.00	\$ 381.00	\$ 381.00	\$ 381.00	\$ 381.00	\$ 381.00	\$ 381.00	\$ 381.00	\$ 4,572		\$ 504.00	\$ 504.00	\$ 520.00	\$ 488.00
\$ 1,783.00	\$ 1,783.00	\$ 1,783.00	\$ 1,783.00	\$ 1,783.00	\$ 1,783.00	\$ 1,783.00	\$ 1,783.00	\$ 1,783.00	\$ 1,783.00	\$ 1,783.00	\$ 1,783.00	\$ 21,396		\$ 785.00	\$ 785.00	\$ 785.00	\$ 785.00
												\$ 0		\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
\$ 106.00	\$ 106.00	\$ 106.00	\$ 106.00	\$ 106.00	\$ 106.00	\$ 106.00	\$ 106.00	\$ 106.00	\$ 106.00	\$ 106.00	\$ 106.00	\$ 1,272		\$ 576.00	\$ 576.00	\$ 576.00	\$ 576.00
\$ 2,332.00	\$ 2,120.00	\$ 2,402.00	\$ 2,402.00	\$ 2,293.00	\$ 2,402.00	\$ 2,511.00	\$ 2,293.00	\$ 2,402.00	\$ 2,402.00	\$ 2,293.00	\$ 2,511.00	\$ 28,363		\$ 3,054.00	\$ 3,048.00	\$ 3,694.00	\$ 4,311.00
												\$ 0					
\$ 134.00	\$ 134.00	\$ 134.00	\$ 134.00	\$ 134.00	\$ 134.00	\$ 134.00	\$ 134.00	\$ 134.00	\$ 134.00	\$ 134.00	\$ 134.00	\$ 1,608					
												\$ 0					
\$ 65,361.00	\$ 59,167.00	\$ 60,938.00	\$ 59,749.00	\$ 57,753.00	\$ 59,061.00	\$ 61,183.00	\$ 57,872.00	\$ 60,107.00	\$ 62,094.00	\$ 59,515.00	\$ 63,883.00	\$ 726,683		\$ 58,515.00	\$ 59,492.00	\$ 57,050.00	\$ 75,269.00
												\$ 0					
												\$ 0					

\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 207.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 207				
\$ 0.00	\$ 0.00	\$ 198.00	\$ 5,881.00	\$ 57.00	\$ 101.00	\$ 0.00	\$ 339.00	\$ 1,669.00	\$ 1,634.00	\$ 13.00	\$ 13.00	\$ 9,905				
\$ 54.00	\$ 54.00	\$ 210.00	\$ 328.00	\$ 116.00	\$ 210.00	\$ 109.00	\$ 226.00	\$ 239.00	\$ 371.00	\$ 275.00	\$ 275.00	\$ 2,467	\$ 190.00	\$ 190.00	\$ 190.00	\$ 190.00
												\$ 0				
\$ 54.00	\$ 54.00	\$ 408.00	\$ 6,209.00	\$ 173.00	\$ 311.00	\$ 109.00	\$ 565.00	\$ 2,115.00	\$ 2,005.00	\$ 288.00	\$ 288.00	\$ 12,579	\$ 190.00	\$ 190.00	\$ 190.00	\$ 190.00
\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 189.00	\$ 0.00	\$ 0.00	\$ 6.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 195	\$ 73.00	\$ 73.00	\$ 73.00	\$ 73.00
\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 336.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 336				
												\$ 0				
												\$ 0				
												\$ 0				
\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 189.00	\$ 0.00	\$ 0.00	\$ 342.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 531	\$ 73.00	\$ 73.00	\$ 73.00	\$ 73.00
												\$ 0				
\$ 955.00	\$ 955.00	\$ 955.00	\$ 955.00	\$ 955.00	\$ 955.00	\$ 955.00	\$ 955.00	\$ 955.00	\$ 955.00	\$ 955.00	\$ 955.00	\$ 11,460				
												\$ 0	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
												\$ 0				
\$ 584.00	\$ 584.00	\$ 584.00	\$ 584.00	\$ 584.00	\$ 584.00	\$ 584.00	\$ 584.00	\$ 584.00	\$ 584.00	\$ 584.00	\$ 584.00	\$ 7,008	\$ 1,064.00	\$ 1,064.00	\$ 1,064.00	\$ 1,064.00
\$ 1,109.00	\$ 1,109.00	\$ 1,109.00	\$ 1,109.00	\$ 1,109.00	\$ 1,109.00	\$ 1,109.00	\$ 1,109.00	\$ 1,109.00	\$ 1,109.00	\$ 1,109.00	\$ 1,109.00	\$ 13,308	\$ 464.00	\$ 464.00	\$ 464.00	\$ 464.00
												\$ 0				
\$ 0.00	\$ 294.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 104.00	\$ 0.00	\$ 214.00	\$ 0.00	\$ 0.00	\$ 612				
\$ 0.00	\$ 0.00	\$ 0.00	\$ 91.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 91				
												\$ 0	\$ 133.00	\$ 95.00	\$ 154.00	\$ 0.00
												\$ 0	\$ 0.00	\$ 0.00	\$ 0.00	\$ 10,000.00
												\$ 0				
\$ 32.00	\$ 32.00	\$ 32.00	\$ 32.00	\$ 32.00	\$ 32.00	\$ 32.00	\$ 32.00	\$ 32.00	\$ 32.00	\$ 32.00	\$ 32.00	\$ 384	\$ 1,647.00	\$ 1,647.00	\$ 1,705.00	\$ 1,472.00
												\$ 0				
												\$ 0				
\$ 94.00	\$ 117.00	\$ 80.00	\$ 27.00	\$ 4.00	\$ 169.00	\$ 182.00	\$ 0.00	\$ 94.00	\$ 209.00	\$ 136.00	\$ 111.00	\$ 1,223				
\$ 309.00	\$ 309.00	\$ 1,129.00	\$ 309.00	\$ 309.00	\$ 309.00	\$ 309.00	\$ 309.00	\$ 309.00	\$ 309.00	\$ 309.00	\$ 309.00	\$ 4,528				
												\$ 0				
												\$ 0				
\$ 1,460.00	\$ 1,386.00	\$ 1,422.00	\$ 1,342.00	\$ 1,197.00	\$ 1,451.00	\$ 5,266.00	\$ 2,242.00	\$ 4,768.00	\$ 4,359.00	\$ 3,033.00	\$ 3,103.00	\$ 31,029	\$ 6,460.00	\$ 5,708.00	\$ 5,525.00	\$ 5,413.00
												\$ 0				
\$ 4,543.00	\$ 4,786.00	\$ 5,311.00	\$ 4,449.00	\$ 4,190.00	\$ 4,609.00	\$ 8,437.00	\$ 5,335.00	\$ 7,851.00	\$ 7,771.00	\$ 6,158.00	\$ 6,203.00	\$ 69,643	\$ 9,768.00	\$ 8,978.00	\$ 8,912.00	\$ 18,413.00
\$ 191.00	\$ 7,108.00	\$ 1,393.00	\$ 3,146.00	\$ (825.00)	\$ 1,027.00	\$ 191.00	\$ 298.00	\$ 9,762.00	\$ 2,221.00	\$ 651.00	\$ 651.00	\$ 25,814	\$ 2,686.00	\$ 2,686.00	\$ 2,686.00	\$ 2,686.00
\$ 41.00	\$ 41.00	\$ 135.00	\$ 41.00	\$ 64.00	\$ 140.00	\$ 119.00	\$ 281.00	\$ 41.00	\$ 571.00	\$ 370.00	\$ 370.00	\$ 2,214	\$ 212.00	\$ 212.00	\$ 212.00	\$ 212.00
\$ 1,584.00	\$ 1,800.00	\$ 3,436.00	\$ 1,760.00	\$ 2,607.00	\$ 2,264.00	\$ 1,800.00	\$ 1,595.00	\$ 4,511.00	\$ 2,528.00	\$ 2,528.00	\$ 2,528.00	\$ 28,941	\$ 2,262.00	\$ 2,320.00	\$ 2,582.00	\$ 1,815.00
\$ 0.00	\$ 0.00	\$ 602.00	\$ 580.00	\$ 0.00	\$ 913.00	\$ 0.00	\$ 627.00	\$ 249.00	\$ 419.00	\$ 485.00	\$ 485.00	\$ 4,360	\$ 21.00	\$ 21.00	\$ 21.00	\$ 21.00
\$ 0.00	\$ 80.00	\$ 77.00	\$ 0.00	\$ 0.00	\$ 55.00	\$ 0.00	\$ 8.00	\$ 8.00	\$ 36.00	\$ 0.00	\$ 0.00	\$ 264	\$ 1,334.00	\$ 1,334.00	\$ 1,416.00	\$ 1,334.00
												\$ 0	\$ 175.00	\$ 175.00	\$ 175.00	\$ 175.00
\$ 0.00	\$ 312.00	\$ 1,508.00	\$ 21.00	\$ 226.00	\$ 0.00	\$ 0.00	\$ 369.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 2,436	\$ 500.00	\$ 500.00	\$ 500.00	\$ 500.00
												\$ 0				
\$ 67.00	\$ 67.00	\$ 158.00	\$ 67.00	\$ 67.00	\$ 67.00	\$ 67.00	\$ 67.00	\$ 67.00	\$ 67.00	\$ 67.00	\$ 67.00	\$ 895	\$ 263.00	\$ 263.00	\$ 263.00	\$ 263.00

												\$ 0		\$ 164.00	\$ 164.00	\$ 164.00	\$ 164.00
\$ 5,814.00	\$ 4,810.00	\$ 4,358.00	\$ 4,149.00	\$ 4,349.00	\$ 4,336.00	\$ 4,337.00	\$ 4,214.00	\$ 3,771.00	\$ 4,231.00	\$ 3,907.00	\$ 3,907.00	\$ 52,183		\$ 3,192.00	\$ 3,450.00	\$ 3,100.00	\$ 3,220.00
												\$ 0					
\$ 7,697.00	\$ 14,218.00	\$ 11,667.00	\$ 9,764.00	\$ 6,488.00	\$ 8,802.00	\$ 6,514.00	\$ 7,459.00	\$ 18,409.00	\$ 10,073.00	\$ 8,008.00	\$ 8,008.00	\$ 117,107		\$ 10,809.00	\$ 11,125.00	\$ 11,119.00	\$ 10,390.00
\$ 200.00	\$ 200.00	\$ 200.00	\$ 216.00	\$ 200.00	\$ 200.00	\$ 200.00	\$ 404.00	\$ 200.00	\$ 200.00	\$ 200.00	\$ 200.00	\$ 2,620					
\$ 0.00	\$ 0.00	\$ 0.00	\$ 317.00	\$ 8.00	\$ 0.00	\$ 0.00	\$ 77.00	\$ 4.00	\$ 301.00	\$ 0.00	\$ 0.00	\$ 707					
\$ 53.00	\$ 53.00	\$ 53.00	\$ 53.00	\$ 53.00	\$ 53.00	\$ 53.00	\$ 53.00	\$ 53.00	\$ 53.00	\$ 53.00	\$ 53.00	\$ 636		\$ 53.00	\$ 53.00	\$ 53.00	\$ 53.00
\$ 757.00	\$ 757.00	\$ 757.00	\$ 757.00	\$ 757.00	\$ 757.00	\$ 757.00	\$ 757.00	\$ 757.00	\$ 757.00	\$ 757.00	\$ 757.00	\$ 9,084		\$ 495.00	\$ 495.00	\$ 495.00	\$ 495.00
\$ 44.00	\$ 44.00	\$ 44.00	\$ 44.00	\$ 44.00	\$ 44.00	\$ 44.00	\$ 44.00	\$ 44.00	\$ 44.00	\$ 44.00	\$ 44.00	\$ 528		\$ 41.00	\$ 41.00	\$ 41.00	\$ 41.00
\$ 585.00	\$ 585.00	\$ 585.00	\$ 585.00	\$ 585.00	\$ 585.00	\$ 585.00	\$ 585.00	\$ 585.00	\$ 585.00	\$ 585.00	\$ 585.00	\$ 7,020		\$ 336.00	\$ 336.00	\$ 336.00	\$ 336.00
\$ 51.00	\$ 51.00	\$ 51.00	\$ 51.00	\$ 51.00	\$ 51.00	\$ 51.00	\$ 51.00	\$ 51.00	\$ 51.00	\$ 51.00	\$ 51.00	\$ 612		\$ 233.00	\$ 233.00	\$ 233.00	\$ 233.00
\$ 1,690.00	\$ 1,690.00	\$ 1,690.00	\$ 2,023.00	\$ 1,698.00	\$ 1,690.00	\$ 1,690.00	\$ 1,971.00	\$ 1,694.00	\$ 1,991.00	\$ 1,690.00	\$ 1,690.00	\$ 21,207		\$ 1,158.00	\$ 1,158.00	\$ 1,158.00	\$ 1,158.00
												\$ 0					
												\$ 0					
												\$ 0		\$ 524.00	\$ 0.00	\$ 0.00	\$ 0.00
\$ 41.00	\$ 0.00	\$ 0.00	\$ 41.00	\$ 0.00	\$ 0.00	\$ 41.00	\$ 0.00	\$ 0.00	\$ 41.00	\$ 0.00	\$ 0.00	\$ 164		\$ 0.00	\$ 0.00	\$ 41.00	\$ 0.00
\$ 41.00	\$ 0.00	\$ 0.00	\$ 41.00	\$ 0.00	\$ 0.00	\$ 41.00	\$ 0.00	\$ 0.00	\$ 41.00	\$ 0.00	\$ 0.00	\$ 164		\$ 524.00	\$ 0.00	\$ 41.00	\$ 0.00
												\$ 0					
												\$ 0					
\$ 1,380.00	\$ 1,380.00	\$ 1,380.00	\$ 1,380.00	\$ 1,380.00	\$ 1,380.00	\$ 1,380.00	\$ 1,380.00	\$ 1,380.00	\$ 1,380.00	\$ 1,380.00	\$ 1,380.00	\$ 16,560		\$ 2,008.00	\$ 2,008.00	\$ 2,008.00	\$ 2,008.00
\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 2,565.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 2,565		\$ 65.00	\$ 65.00	\$ 65.00	\$ 65.00
												\$ 0		\$ 1,050.00	\$ 1,050.00	\$ 1,050.00	\$ 1,050.00
\$ 1,380.00	\$ 1,380.00	\$ 1,380.00	\$ 1,380.00	\$ 1,380.00	\$ 3,945.00	\$ 1,380.00	\$ 1,380.00	\$ 1,380.00	\$ 1,380.00	\$ 1,380.00	\$ 1,380.00	\$ 19,125		\$ 3,123.00	\$ 3,123.00	\$ 3,123.00	\$ 3,123.00
												\$ 0					
\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 46.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 46					
												\$ 0					
												\$ 0					
\$ 667.00	\$ 667.00	\$ 667.00	\$ 667.00	\$ 667.00	\$ 667.00	\$ 667.00	\$ 667.00	\$ 667.00	\$ 667.00	\$ 667.00	\$ 667.00	\$ 8,004		\$ 667.00	\$ 667.00	\$ 667.00	\$ 667.00
\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 65.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 65		\$ 9.00	\$ 9.00	\$ 9.00	\$ 9.00
\$ 667.00	\$ 667.00	\$ 667.00	\$ 667.00	\$ 713.00	\$ 667.00	\$ 667.00	\$ 667.00	\$ 732.00	\$ 667.00	\$ 667.00	\$ 667.00	\$ 8,115		\$ 676.00	\$ 676.00	\$ 676.00	\$ 676.00
\$ 152.00	\$ 149.00	\$ 356.00	\$ 120.00	\$ 112.00	\$ 140.00	\$ 160.00	\$ 131.00	\$ 125.00	\$ 113.00	\$ 111.00	\$ 111.00	\$ 1,780		\$ 156.00	\$ 156.00	\$ 156.00	\$ 156.00
\$ 241.00	\$ 241.00	\$ 241.00	\$ 241.00	\$ 241.00	\$ 241.00	\$ 241.00	\$ 241.00	\$ 241.00	\$ 241.00	\$ 241.00	\$ 241.00	\$ 2,892		\$ 799.00	\$ 799.00	\$ 799.00	\$ 799.00
												\$ 0		\$ 247.00	\$ 247.00	\$ 247.00	\$ 247.00
\$ 48.00	\$ 72.00	\$ 48.00	\$ 57.00	\$ 48.00	\$ 48.00	\$ 48.00	\$ 49.00	\$ 49.00	\$ 49.00	\$ 70.00	\$ 70.00	\$ 656		\$ 204.00	\$ 204.00	\$ 204.00	\$ 204.00
\$ 441.00	\$ 462.00	\$ 645.00	\$ 418.00	\$ 401.00	\$ 429.00	\$ 449.00	\$ 421.00	\$ 415.00	\$ 403.00	\$ 422.00	\$ 422.00	\$ 5,328		\$ 1,406.00	\$ 1,406.00	\$ 1,406.00	\$ 1,406.00
\$ 314.00	\$ 308.00	\$ 297.00	\$ 312.00	\$ 304.00	\$ 299.00	\$ 295.00	\$ 298.00	\$ 288.00	\$ 286.00	\$ 308.00	\$ 308.00	\$ 3,617		\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
												\$ 0					
												\$ 0					
												\$ 0					
\$ 1,517.00	\$ 2,017.00	\$ 2,017.00	\$ 2,017.00	\$ 2,017.00	\$ 2,017.00	\$ 2,017.00	\$ 2,017.00	\$ 2,017.00	\$ 2,017.00	\$ 2,017.00	\$ 2,014.00	\$ 23,701		\$ 632.00	\$ 626.00	\$ 623.00	\$ 619.00
\$ 1,831.00	\$ 2,325.00	\$ 2,314.00	\$ 2,329.00	\$ 2,321.00	\$ 2,316.00	\$ 2,312.00	\$ 2,315.00	\$ 2,305.00	\$ 2,303.00	\$ 2,325.00	\$ 2,322.00	\$ 27,318		\$ 632.00	\$ 626.00	\$ 623.00	\$ 619.00
\$ 4,492.00	\$ 3,891.00	\$ 2,993.00	\$ 1,728.00	\$ 984.00	\$ 575.00	\$ 585.00	\$ 583.00	\$ 709.00	\$ 1,693.00	\$ 2,655.00	\$ 3,171.00	\$ 24,059		\$ 3,955.00	\$ 3,621.00	\$ 2,717.00	\$ 1,692.00

												\$ 0					
												\$ 0					
												\$ 0					
\$ (15,866.95)	\$ 4,363.99	\$ 12,641.33	\$ 39,785.41	\$ 40,846.35	\$ 56,068.56	\$ 56,789.51	\$ 51,874.86	\$ 66,902.60	\$ 40,811.25	\$ 13,159.19	\$ 9,055.49	\$ 376,432		\$ (2,829.00)	\$ 1,819.00	\$ 16,192.00	\$ 64,680.00
\$ 1,969.00	\$ (542.00)	\$ (1,569.00)	\$ (4,937.00)	\$ (5,069.00)	\$ (6,958.00)	\$ (7,047.00)	\$ (6,437.00)	\$ (8,302.00)	\$ (5,064.00)	\$ (1,633.00)	\$ (1,124.00)	\$ (46,713)					
\$ 1,969.00	\$ (542.00)	\$ (1,569.00)	\$ (4,937.00)	\$ (5,069.00)	\$ (6,958.00)	\$ (7,047.00)	\$ (6,437.00)	\$ (8,302.00)	\$ (5,064.00)	\$ (1,633.00)	\$ (1,124.00)	\$ (46,713)					
												\$ 0					
												\$ 0					
\$ 1,969.00	\$ (542.00)	\$ (1,569.00)	\$ (4,937.00)	\$ (5,069.00)	\$ (6,958.00)	\$ (7,047.00)	\$ (6,437.00)	\$ (8,302.00)	\$ (5,064.00)	\$ (1,633.00)	\$ (1,124.00)	\$ (46,713)					
\$ 4,615.00	\$ (1,269.00)	\$ (3,677.00)	\$ (11,571.00)	\$ (11,880.00)	\$ (16,307.00)	\$ (16,517.00)	\$ (15,087.00)	\$ (19,458.00)	\$ (11,870.00)	\$ (3,827.00)	\$ (2,634.00)	\$ (109,482)		\$ 1,115.00	\$ (717.00)	\$ (6,383.00)	\$ (25,496.00)
												\$ 0					
\$ 4,615.00	\$ (1,269.00)	\$ (3,677.00)	\$ (11,571.00)	\$ (11,880.00)	\$ (16,307.00)	\$ (16,517.00)	\$ (15,087.00)	\$ (19,458.00)	\$ (11,870.00)	\$ (3,827.00)	\$ (2,634.00)	\$ (109,482)		\$ 1,115.00	\$ (717.00)	\$ (6,383.00)	\$ (25,496.00)
												\$ 0		\$ 59.00	\$ (38.00)	\$ (336.00)	\$ (1,342.00)
												\$ 0		\$ 59.00	\$ (38.00)	\$ (336.00)	\$ (1,342.00)
\$ 4,615.00	\$ (1,269.00)	\$ (3,677.00)	\$ (11,571.00)	\$ (11,880.00)	\$ (16,307.00)	\$ (16,517.00)	\$ (15,087.00)	\$ (19,458.00)	\$ (11,870.00)	\$ (3,827.00)	\$ (2,634.00)	\$ (109,482)		\$ 1,174.00	\$ (755.00)	\$ (6,719.00)	\$ (26,838.00)
\$ 6,584.00	\$ (1,811.00)	\$ (5,246.00)	\$ (16,508.00)	\$ (16,949.00)	\$ (23,265.00)	\$ (23,564.00)	\$ (21,524.00)	\$ (27,760.00)	\$ (16,934.00)	\$ (5,460.00)	\$ (3,758.00)	\$ (156,195)		\$ 1,174.00	\$ (755.00)	\$ (6,719.00)	\$ (26,838.00)
\$ (9,282.95)	\$ 2,552.99	\$ 7,395.33	\$ 23,277.41	\$ 23,897.35	\$ 32,803.56	\$ 33,225.51	\$ 30,350.86	\$ 39,142.60	\$ 23,877.25	\$ 7,699.19	\$ 5,297.49	\$ 220,237		\$ (1,655.00)	\$ 1,064.00	\$ 9,473.00	\$ 37,842.00
\$ (9,282.95)	\$ 2,552.99	\$ 7,395.33	\$ 23,277.41	\$ 23,897.35	\$ 32,803.56	\$ 33,225.51	\$ 30,350.86	\$ 39,142.60	\$ 23,877.25	\$ 7,699.19	\$ 5,297.49	\$ 220,237		\$ (1,655.00)	\$ 1,064.00	\$ 9,473.00	\$ 37,842.00
\$ (9,282.95)	\$ 2,552.99	\$ 7,395.33	\$ 23,277.41	\$ 23,897.35	\$ 32,803.56	\$ 33,225.51	\$ 30,350.86	\$ 39,142.60	\$ 23,877.25	\$ 7,699.19	\$ 5,297.49	\$ 220,237		\$ (1,655.00)	\$ 1,064.00	\$ 9,473.00	\$ 37,842.00
\$ (9,282.95)	\$ 2,552.99	\$ 7,395.33	\$ 23,277.41	\$ 23,897.35	\$ 32,803.56	\$ 33,225.51	\$ 30,350.86	\$ 39,142.60	\$ 23,877.25	\$ 7,699.19	\$ 5,297.49	\$ 220,237		\$ (1,655.00)	\$ 1,064.00	\$ 9,473.00	\$ 37,842.00
\$ (9,282.95)	\$ 2,552.99	\$ 7,395.33	\$ 23,277.41	\$ 23,897.35	\$ 32,803.56	\$ 33,225.51	\$ 30,350.86	\$ 39,142.60	\$ 23,877.25	\$ 7,699.19	\$ 5,297.49	\$ 220,237		\$ (1,655.00)	\$ 1,064.00	\$ 9,473.00	\$ 37,842.00

\$ 164.00	\$ 164.00	\$ 164.00	\$ 164.00	\$ 164.00	\$ 164.00	\$ 164.00	\$ 164.00	\$ 1,968		\$ 0.00	\$ 0.00	\$ (450.00)	\$ 0.00	\$ 0.00	\$ (762.00)	\$ 349.00	\$ (349.00)
\$ 3,021.00	\$ 3,157.00	\$ 3,131.00	\$ 3,058.00	\$ 3,096.00	\$ 3,391.00	\$ 2,933.00	\$ 2,925.00	\$ 37,674		\$ 4,530.00	\$ 4,125.00	\$ 4,452.00	\$ 4,549.00	\$ 4,219.00	\$ 4,338.00	\$ 4,639.00	\$ 4,859.00
								\$ 0									
\$ 11,090.00	\$ 10,552.00	\$ 10,639.00	\$ 11,398.00	\$ 11,402.00	\$ 11,497.00	\$ 10,323.00	\$ 10,841.00	\$ 131,185		\$ 7,709.00	\$ 14,374.00	\$ 25,365.00	\$ 12,272.00	\$ 10,149.00	\$ 8,739.00	\$ 20,784.00	\$ 12,549.00
								\$ 0									
								\$ 0		\$ 8,788.00	\$ 8,788.00	\$ 8,788.00	\$ 8,788.00	\$ 8,788.00	\$ 8,788.00	\$ 8,788.00	\$ 8,788.00
\$ 53.00	\$ 53.00	\$ 53.00	\$ 53.00	\$ 53.00	\$ 53.00	\$ 53.00	\$ 53.00	\$ 636		\$ 39.00	\$ 39.00	\$ 39.00	\$ 39.00	\$ 39.00	\$ 39.00	\$ 39.00	\$ 39.00
\$ 495.00	\$ 495.00	\$ 495.00	\$ 495.00	\$ 495.00	\$ 495.00	\$ 495.00	\$ 495.00	\$ 5,940		\$ 549.00	\$ 549.00	\$ 549.00	\$ 549.00	\$ 549.00	\$ 549.00	\$ 549.00	\$ 549.00
\$ 41.00	\$ 41.00	\$ 41.00	\$ 41.00	\$ 41.00	\$ 41.00	\$ 41.00	\$ 41.00	\$ 492		\$ 32.00	\$ 32.00	\$ 32.00	\$ 32.00	\$ 32.00	\$ 32.00	\$ 32.00	\$ 32.00
\$ 336.00	\$ 336.00	\$ 336.00	\$ 336.00	\$ 336.00	\$ 336.00	\$ 336.00	\$ 336.00	\$ 4,032		\$ 986.00	\$ 387.00	\$ 387.00	\$ 387.00	\$ 387.00	\$ 387.00	\$ 387.00	\$ 387.00
\$ 233.00	\$ 233.00	\$ 233.00	\$ 233.00	\$ 233.00	\$ 233.00	\$ 233.00	\$ 233.00	\$ 2,796		\$ 298.00	\$ 298.00	\$ 298.00	\$ 298.00	\$ 298.00	\$ 298.00	\$ 298.00	\$ 298.00
\$ 1,158.00	\$ 1,158.00	\$ 1,158.00	\$ 1,158.00	\$ 1,158.00	\$ 1,158.00	\$ 1,158.00	\$ 1,158.00	\$ 13,896		\$ 10,692.00	\$ 10,093.00	\$ 10,093.00	\$ 10,093.00	\$ 10,093.00	\$ 10,093.00	\$ 10,093.00	\$ 10,093.00
								\$ 0									
								\$ 0									
\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 524									
\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 41									
\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 565									
								\$ 0									
								\$ 0									
\$ 2,008.00	\$ 2,008.00	\$ 2,008.00	\$ 2,008.00	\$ 2,008.00	\$ 2,008.00	\$ 2,008.00	\$ 2,008.00	\$ 24,096									
\$ 65.00	\$ 65.00	\$ 65.00	\$ 65.00	\$ 65.00	\$ 65.00	\$ 65.00	\$ 65.00	\$ 780									
\$ 1,050.00	\$ 1,050.00	\$ 1,050.00	\$ 1,050.00	\$ 1,050.00	\$ 1,050.00	\$ 1,050.00	\$ 1,050.00	\$ 12,600		\$ 410.00	\$ 410.00	\$ 410.00	\$ 410.00	\$ 410.00	\$ 410.00	\$ 410.00	\$ 410.00
\$ 3,123.00	\$ 3,123.00	\$ 3,123.00	\$ 3,123.00	\$ 3,123.00	\$ 3,123.00	\$ 3,123.00	\$ 3,123.00	\$ 37,476		\$ 410.00	\$ 410.00	\$ 410.00	\$ 410.00	\$ 410.00	\$ 410.00	\$ 410.00	\$ 410.00
								\$ 0									
								\$ 0		\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 3,834.00	\$ 0.00	\$ 0.00
								\$ 0									
								\$ 0		\$ 9.00	\$ 9.00	\$ 9.00	\$ 9.00	\$ 9.00	\$ 9.00	\$ 9.00	\$ 9.00
\$ 667.00	\$ 667.00	\$ 667.00	\$ 667.00	\$ 667.00	\$ 667.00	\$ 667.00	\$ 667.00	\$ 8,004		\$ 1,121.00	\$ 1,121.00	\$ 1,122.00	\$ 1,122.00	\$ 1,122.00	\$ 1,122.00	\$ 1,122.00	\$ 1,122.00
\$ 9.00	\$ 9.00	\$ 9.00	\$ 9.00	\$ 9.00	\$ 9.00	\$ 9.00	\$ 9.00	\$ 108									
\$ 676.00	\$ 676.00	\$ 676.00	\$ 676.00	\$ 676.00	\$ 676.00	\$ 676.00	\$ 676.00	\$ 8,112		\$ 1,130.00	\$ 1,130.00	\$ 1,131.00	\$ 1,131.00	\$ 1,131.00	\$ 4,965.00	\$ 1,131.00	\$ 1,131.00
\$ 156.00	\$ 156.00	\$ 156.00	\$ 156.00	\$ 156.00	\$ 156.00	\$ 156.00	\$ 156.00	\$ 1,872		\$ 151.00	\$ 156.00	\$ 160.00	\$ 149.00	\$ 140.00	\$ 160.00	\$ 199.00	\$ 195.00
\$ 799.00	\$ 799.00	\$ 799.00	\$ 799.00	\$ 799.00	\$ 799.00	\$ 799.00	\$ 799.00	\$ 9,588		\$ 370.00	\$ 371.00	\$ 509.00	\$ 422.00	\$ 422.00	\$ 527.00	\$ 422.00	\$ 847.00
\$ 247.00	\$ 247.00	\$ 247.00	\$ 247.00	\$ 247.00	\$ 247.00	\$ 247.00	\$ 247.00	\$ 2,964		\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
\$ 204.00	\$ 204.00	\$ 204.00	\$ 204.00	\$ 204.00	\$ 204.00	\$ 204.00	\$ 204.00	\$ 2,448		\$ 0.00	\$ 69.00	\$ 188.00	\$ 39.00	\$ 39.00	\$ 0.00	\$ 39.00	\$ 78.00
\$ 1,406.00	\$ 1,406.00	\$ 1,406.00	\$ 1,406.00	\$ 1,406.00	\$ 1,406.00	\$ 1,406.00	\$ 1,406.00	\$ 16,872		\$ 521.00	\$ 596.00	\$ 857.00	\$ 610.00	\$ 601.00	\$ 687.00	\$ 660.00	\$ 1,120.00
\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0		\$ 3,163.00	\$ 3,163.00	\$ 3,163.00	\$ 3,163.00	\$ 3,163.00	\$ 3,163.00	\$ 3,163.00	\$ 3,163.00
								\$ 0									
								\$ 0		\$ (3,163.00)	\$ (3,163.00)	\$ (3,163.00)	\$ (3,163.00)	\$ (3,163.00)	\$ (3,163.00)	\$ (3,163.00)	\$ (3,163.00)
								\$ 0									
\$ 619.00	\$ 619.00	\$ 619.00	\$ 619.00	\$ 619.00	\$ 619.00	\$ 619.00	\$ 619.00	\$ 7,452		\$ 9.00	\$ 9.00	\$ 9.00	\$ 9.00	\$ 9.00	\$ 9.00	\$ 9.00	\$ 10.00
\$ 619.00	\$ 619.00	\$ 619.00	\$ 619.00	\$ 619.00	\$ 619.00	\$ 619.00	\$ 619.00	\$ 7,452		\$ 9.00	\$ 9.00	\$ 9.00	\$ 9.00	\$ 9.00	\$ 9.00	\$ 9.00	\$ 10.00
\$ 890.00	\$ 560.00	\$ 568.00	\$ 566.00	\$ 698.00	\$ 1,028.00	\$ 1,513.00	\$ 1,979.00	\$ 19,787		\$ 3,293.00	\$ 3,026.00	\$ 2,176.00	\$ 1,377.00	\$ 852.00	\$ 659.00	\$ 559.00	\$ 550.00

								\$ 0		\$ 4,500.00	\$ 4,500.00	\$ 4,500.00	\$ 4,500.00	\$ 4,500.00	\$ 4,500.00	\$ 4,500.00	\$ 4,500.00
								\$ 0		\$ 4,500.00	\$ 4,500.00	\$ 4,500.00	\$ 4,500.00	\$ 4,500.00	\$ 4,500.00	\$ 4,500.00	\$ 4,500.00
								\$ 0		\$ 4,500.00	\$ 4,500.00	\$ 4,500.00	\$ 4,500.00	\$ 4,500.00	\$ 4,500.00	\$ 4,500.00	\$ 4,500.00
\$ 78,872.00	\$ 80,246.00	\$ 80,452.00	\$ 85,596.00	\$ 80,055.00	\$ 62,392.00	\$ 41,146.00	\$ 29,802.00	\$ 618,423		\$ 72,337.00	\$ 82,055.00	\$ 119,695.00	\$ 117,793.00	\$ 132,801.00	\$ 138,801.00	\$ 150,102.00	\$ 148,731.00
								\$ 0		\$ (11,556.00)	\$ (13,108.00)	\$ (19,121.00)	\$ (18,897.00)	\$ (21,215.00)	\$ (22,173.00)	\$ (23,979.00)	\$ (23,760.00)
								\$ 0		\$ (11,556.00)	\$ (13,108.00)	\$ (19,121.00)	\$ (18,897.00)	\$ (21,215.00)	\$ (22,173.00)	\$ (23,979.00)	\$ (23,760.00)
								\$ 0									
								\$ 0									
								\$ 0		\$ (11,556.00)	\$ (13,108.00)	\$ (19,121.00)	\$ (18,897.00)	\$ (21,215.00)	\$ (22,173.00)	\$ (23,979.00)	\$ (23,760.00)
\$ (31,090.00)	\$ (31,632.00)	\$ (31,713.00)	\$ (33,741.00)	\$ (31,557.00)	\$ (24,594.00)	\$ (16,219.00)	\$ (11,748.00)	\$ (243,775)									
								\$ 0		\$ (18,460.00)	\$ (20,939.00)	\$ (30,545.00)	\$ (30,187.00)	\$ (33,889.00)	\$ (35,420.00)	\$ (38,304.00)	\$ (37,953.00)
\$ (31,090.00)	\$ (31,632.00)	\$ (31,713.00)	\$ (33,741.00)	\$ (31,557.00)	\$ (24,594.00)	\$ (16,219.00)	\$ (11,748.00)	\$ (243,775)		\$ (18,460.00)	\$ (20,939.00)	\$ (30,545.00)	\$ (30,187.00)	\$ (33,889.00)	\$ (35,420.00)	\$ (38,304.00)	\$ (37,953.00)
\$ (1,636.00)	\$ (1,665.00)	\$ (1,669.00)	\$ (1,776.00)	\$ (1,661.00)	\$ (1,294.00)	\$ (854.00)	\$ (618.00)	\$ (12,830)									
\$ (1,636.00)	\$ (1,665.00)	\$ (1,669.00)	\$ (1,776.00)	\$ (1,661.00)	\$ (1,294.00)	\$ (854.00)	\$ (618.00)	\$ (12,830)									
\$ (32,726.00)	\$ (33,297.00)	\$ (33,382.00)	\$ (35,517.00)	\$ (33,218.00)	\$ (25,888.00)	\$ (17,073.00)	\$ (12,366.00)	\$ (256,605)		\$ (18,460.00)	\$ (20,939.00)	\$ (30,545.00)	\$ (30,187.00)	\$ (33,889.00)	\$ (35,420.00)	\$ (38,304.00)	\$ (37,953.00)
\$ (32,726.00)	\$ (33,297.00)	\$ (33,382.00)	\$ (35,517.00)	\$ (33,218.00)	\$ (25,888.00)	\$ (17,073.00)	\$ (12,366.00)	\$ (256,605)		\$ (30,016.00)	\$ (34,047.00)	\$ (49,666.00)	\$ (49,084.00)	\$ (55,104.00)	\$ (57,593.00)	\$ (62,283.00)	\$ (61,713.00)
\$ 46,146.00	\$ 46,949.00	\$ 47,070.00	\$ 50,079.00	\$ 46,837.00	\$ 36,504.00	\$ 24,073.00	\$ 17,436.00	\$ 361,818		\$ 42,321.00	\$ 48,008.00	\$ 70,029.00	\$ 68,709.00	\$ 77,697.00	\$ 81,208.00	\$ 87,819.00	\$ 87,018.00
\$ 46,146.00	\$ 46,949.00	\$ 47,070.00	\$ 50,079.00	\$ 46,837.00	\$ 36,504.00	\$ 24,073.00	\$ 17,436.00	\$ 361,818		\$ 42,321.00	\$ 48,008.00	\$ 70,029.00	\$ 68,709.00	\$ 77,697.00	\$ 81,208.00	\$ 87,819.00	\$ 87,018.00
\$ 46,146.00	\$ 46,949.00	\$ 47,070.00	\$ 50,079.00	\$ 46,837.00	\$ 36,504.00	\$ 24,073.00	\$ 17,436.00	\$ 361,818		\$ 42,321.00	\$ 48,008.00	\$ 70,029.00	\$ 68,709.00	\$ 77,697.00	\$ 81,208.00	\$ 87,819.00	\$ 87,018.00
\$ 46,146.00	\$ 46,949.00	\$ 47,070.00	\$ 50,079.00	\$ 46,837.00	\$ 36,504.00	\$ 24,073.00	\$ 17,436.00	\$ 361,818		\$ 42,321.00	\$ 48,008.00	\$ 70,029.00	\$ 68,709.00	\$ 77,697.00	\$ 81,208.00	\$ 87,819.00	\$ 87,018.00
\$ 46,146.00	\$ 46,949.00	\$ 47,070.00	\$ 50,079.00	\$ 46,837.00	\$ 36,504.00	\$ 24,073.00	\$ 17,436.00	\$ 361,818		\$ 42,321.00	\$ 48,008.00	\$ 70,029.00	\$ 68,709.00	\$ 77,697.00	\$ 81,208.00	\$ 87,819.00	\$ 87,018.00

\$ 4,500.00	\$ 4,500.00	\$ 4,500.00	\$ 4,500.00	\$ 54,000		\$ 10,768.76	\$ 10,768.76	\$ 10,768.76	\$ 10,768.76	\$ 10,768.76	\$ 10,768.76	\$ 10,768.76	\$ 10,768.76	\$ 10,768.76	\$ 10,768.76	\$ 10,768.76	\$ 10,768.76
\$ 4,500.00	\$ 4,500.00	\$ 4,500.00	\$ 4,500.00	\$ 54,000		\$ 10,768.76	\$ 10,768.76	\$ 10,768.76	\$ 10,768.76	\$ 10,768.76	\$ 10,768.76	\$ 10,768.76	\$ 10,768.76	\$ 10,768.76	\$ 10,768.76	\$ 10,768.76	\$ 10,768.76
\$ 4,500.00	\$ 4,500.00	\$ 4,500.00	\$ 4,500.00	\$ 54,000		\$ 10,768.76	\$ 10,768.76	\$ 10,768.76	\$ 10,768.76	\$ 10,768.76	\$ 10,768.76	\$ 10,768.76	\$ 10,768.76	\$ 10,768.76	\$ 10,768.76	\$ 10,768.76	\$ 10,768.76
\$ 140,622.00	\$ 137,353.00	\$ 109,351.00	\$ 71,484.00	\$ 1,421,125		\$ 60,597.76	\$ 36,739.76	\$ 71,401.76	\$ 77,060.76	\$ 114,101.76	\$ 90,142.76	\$ 117,065.76	\$ 127,929.76	\$ 108,748.76	\$ 119,767.76	\$ 116,757.76	\$ 75,126.76
\$ (22,464.00)	\$ (21,942.00)	\$ (17,469.00)	\$ (11,419.00)	\$ (227,103)													
\$ (22,464.00)	\$ (21,942.00)	\$ (17,469.00)	\$ (11,419.00)	\$ (227,103)													
				\$ 0													
				\$ 0													
\$ (22,464.00)	\$ (21,942.00)	\$ (17,469.00)	\$ (11,419.00)	\$ (227,103)													
				\$ 0													
\$ (35,885.00)	\$ (35,051.00)	\$ (27,905.00)	\$ (18,242.00)	\$ (362,780)													
\$ (35,885.00)	\$ (35,051.00)	\$ (27,905.00)	\$ (18,242.00)	\$ (362,780)													
				\$ 0													
				\$ 0													
\$ (35,885.00)	\$ (35,051.00)	\$ (27,905.00)	\$ (18,242.00)	\$ (362,780)													
\$ (58,349.00)	\$ (56,993.00)	\$ (45,374.00)	\$ (29,661.00)	\$ (589,883)													
\$ 82,273.00	\$ 80,360.00	\$ 63,977.00	\$ 41,823.00	\$ 831,242		\$ 60,597.76	\$ 36,739.76	\$ 71,401.76	\$ 77,060.76	\$ 114,101.76	\$ 90,142.76	\$ 117,065.76	\$ 127,929.76	\$ 108,748.76	\$ 119,767.76	\$ 116,757.76	\$ 75,126.76
\$ 82,273.00	\$ 80,360.00	\$ 63,977.00	\$ 41,823.00	\$ 831,242		\$ 60,597.76	\$ 36,739.76	\$ 71,401.76	\$ 77,060.76	\$ 114,101.76	\$ 90,142.76	\$ 117,065.76	\$ 127,929.76	\$ 108,748.76	\$ 119,767.76	\$ 116,757.76	\$ 75,126.76
\$ 82,273.00	\$ 80,360.00	\$ 63,977.00	\$ 41,823.00	\$ 831,242		\$ 60,597.76	\$ 36,739.76	\$ 71,401.76	\$ 77,060.76	\$ 114,101.76	\$ 90,142.76	\$ 117,065.76	\$ 127,929.76	\$ 108,748.76	\$ 119,767.76	\$ 116,757.76	\$ 75,126.76
\$ 82,273.00	\$ 80,360.00	\$ 63,977.00	\$ 41,823.00	\$ 831,242		\$ 60,597.76	\$ 36,739.76	\$ 71,401.76	\$ 77,060.76	\$ 114,101.76	\$ 90,142.76	\$ 117,065.76	\$ 127,929.76	\$ 108,748.76	\$ 119,767.76	\$ 116,757.76	\$ 75,126.76
\$ 82,273.00	\$ 80,360.00	\$ 63,977.00	\$ 41,823.00	\$ 831,242		\$ 60,597.76	\$ 36,739.76	\$ 71,401.76	\$ 77,060.76	\$ 114,101.76	\$ 90,142.76	\$ 117,065.76	\$ 127,929.76	\$ 108,748.76	\$ 119,767.76	\$ 116,757.76	\$ 75,126.76

\$ 129,225		\$ 8,355.00	\$ 8,355.00	\$ 9,355.00	\$ 8,355.00	\$ 9,355.00	\$ 9,355.00	\$ 11,355.00	\$ 12,355.00	\$ 13,355.00	\$ 14,355.00	\$ 14,355.00	\$ 15,355.00	\$ 134,260		\$ 8,720.00	\$ 8,720.00
\$ 129,225		\$ 8,355.00	\$ 8,355.00	\$ 9,355.00	\$ 8,355.00	\$ 9,355.00	\$ 9,355.00	\$ 11,355.00	\$ 12,355.00	\$ 13,355.00	\$ 14,355.00	\$ 14,355.00	\$ 15,355.00	\$ 134,260		\$ 8,720.00	\$ 8,720.00
\$ 129,225		\$ 8,355.00	\$ 8,355.00	\$ 9,355.00	\$ 8,355.00	\$ 9,355.00	\$ 9,355.00	\$ 11,355.00	\$ 12,355.00	\$ 13,355.00	\$ 14,355.00	\$ 14,355.00	\$ 15,355.00	\$ 134,260		\$ 8,720.00	\$ 8,720.00
\$ 1,115,441		\$ 61,776.00	\$ 53,405.00	\$ 79,481.00	\$ 96,970.00	\$ 108,021.00	\$ 112,627.00	\$ 119,980.00	\$ 133,499.00	\$ 115,771.00	\$ 113,079.00	\$ 93,586.00	\$ 64,844.00	\$ 1,153,039		\$ 65,163.00	\$ 60,486.00
\$ 0		\$ (3,114.00)	\$ (2,692.00)	\$ (4,006.00)	\$ (4,887.00)	\$ (5,444.00)	\$ (5,676.00)	\$ (6,047.00)	\$ (6,728.00)	\$ (5,835.00)	\$ (5,700.00)	\$ (4,717.00)	\$ (3,268.00)	\$ (58,114)			
\$ 0		\$ (3,114.00)	\$ (2,692.00)	\$ (4,006.00)	\$ (4,887.00)	\$ (5,444.00)	\$ (5,676.00)	\$ (6,047.00)	\$ (6,728.00)	\$ (5,835.00)	\$ (5,700.00)	\$ (4,717.00)	\$ (3,268.00)	\$ (58,114)			
\$ 0		\$ (2,959.00)	\$ (2,558.00)	\$ (3,807.00)	\$ (4,645.00)	\$ (5,174.00)	\$ (5,395.00)	\$ (5,747.00)	\$ (6,395.00)	\$ (5,545.00)	\$ (5,416.00)	\$ (4,483.00)	\$ (3,106.00)	\$ (55,230)			
\$ 0		\$ (2,959.00)	\$ (2,558.00)	\$ (3,807.00)	\$ (4,645.00)	\$ (5,174.00)	\$ (5,395.00)	\$ (5,747.00)	\$ (6,395.00)	\$ (5,545.00)	\$ (5,416.00)	\$ (4,483.00)	\$ (3,106.00)	\$ (55,230)			
\$ 0		\$ (6,073.00)	\$ (5,250.00)	\$ (7,813.00)	\$ (9,532.00)	\$ (10,618.00)	\$ (11,071.00)	\$ (11,794.00)	\$ (13,123.00)	\$ (11,380.00)	\$ (11,116.00)	\$ (9,200.00)	\$ (6,374.00)	\$ (113,344)			
\$ 0		\$ (9,340.00)	\$ (8,075.00)	\$ (12,018.00)	\$ (14,662.00)	\$ (16,333.00)	\$ (17,029.00)	\$ (18,141.00)	\$ (20,185.00)	\$ (17,505.00)	\$ (17,097.00)	\$ (14,150.00)	\$ (9,805.00)	\$ (174,340)			
\$ 0														\$ 0		\$ (16,258.00)	\$ (15,091.00)
\$ 0		\$ (9,340.00)	\$ (8,075.00)	\$ (12,018.00)	\$ (14,662.00)	\$ (16,333.00)	\$ (17,029.00)	\$ (18,141.00)	\$ (20,185.00)	\$ (17,505.00)	\$ (17,097.00)	\$ (14,150.00)	\$ (9,805.00)	\$ (174,340)		\$ (16,258.00)	\$ (15,091.00)
\$ 0														\$ 0			
\$ 0														\$ 0			
\$ 0		\$ (9,340.00)	\$ (8,075.00)	\$ (12,018.00)	\$ (14,662.00)	\$ (16,333.00)	\$ (17,029.00)	\$ (18,141.00)	\$ (20,185.00)	\$ (17,505.00)	\$ (17,097.00)	\$ (14,150.00)	\$ (9,805.00)	\$ (174,340)		\$ (16,258.00)	\$ (15,091.00)
\$ 0		\$ (15,413.00)	\$ (13,325.00)	\$ (19,831.00)	\$ (24,194.00)	\$ (26,951.00)	\$ (28,100.00)	\$ (29,935.00)	\$ (33,308.00)	\$ (28,885.00)	\$ (28,213.00)	\$ (23,350.00)	\$ (16,179.00)	\$ (287,684)		\$ (16,258.00)	\$ (15,091.00)
\$ 1,115,441		\$ 46,363.00	\$ 40,080.00	\$ 59,650.00	\$ 72,776.00	\$ 81,070.00	\$ 84,527.00	\$ 90,045.00	\$ 100,191.00	\$ 86,886.00	\$ 84,866.00	\$ 70,236.00	\$ 48,665.00	\$ 865,355		\$ 48,905.00	\$ 45,395.00
\$ 1,115,441		\$ 46,363.00	\$ 40,080.00	\$ 59,650.00	\$ 72,776.00	\$ 81,070.00	\$ 84,527.00	\$ 90,045.00	\$ 100,191.00	\$ 86,886.00	\$ 84,866.00	\$ 70,236.00	\$ 48,665.00	\$ 865,355		\$ 48,905.00	\$ 45,395.00
\$ 1,115,441		\$ 46,363.00	\$ 40,080.00	\$ 59,650.00	\$ 72,776.00	\$ 81,070.00	\$ 84,527.00	\$ 90,045.00	\$ 100,191.00	\$ 86,886.00	\$ 84,866.00	\$ 70,236.00	\$ 48,665.00	\$ 865,355		\$ 48,905.00	\$ 45,395.00
\$ 1,115,441		\$ 46,363.00	\$ 40,080.00	\$ 59,650.00	\$ 72,776.00	\$ 81,070.00	\$ 84,527.00	\$ 90,045.00	\$ 100,191.00	\$ 86,886.00	\$ 84,866.00	\$ 70,236.00	\$ 48,665.00	\$ 865,355		\$ 48,905.00	\$ 45,395.00
\$ 1,115,441		\$ 46,363.00	\$ 40,080.00	\$ 59,650.00	\$ 72,776.00	\$ 81,070.00	\$ 84,527.00	\$ 90,045.00	\$ 100,191.00	\$ 86,886.00	\$ 84,866.00	\$ 70,236.00	\$ 48,665.00	\$ 865,355		\$ 48,905.00	\$ 45,395.00

\$ 50.00	\$ 50.00	\$ 50.00	\$ 50.00	\$ 50.00	\$ 50.00	\$ 50.00	\$ 50.00	\$ 50.00	\$ 50.00	\$ 600
\$ 7,603.00	\$ 7,189.00	\$ 7,359.00	\$ 7,264.00	\$ 7,225.00	\$ 7,990.00	\$ 7,282.00	\$ 8,019.00	\$ 7,217.00	\$ 7,265.00	\$ 89,863
\$ 70.00	\$ 70.00	\$ 80.00	\$ 70.00	\$ 70.00	\$ 70.00	\$ 70.00	\$ 70.00	\$ 70.00	\$ 70.00	\$ 850
\$ 12,358.00	\$ 9,249.00	\$ 9,839.00	\$ 12,997.00	\$ 11,415.00	\$ 18,730.00	\$ 13,445.00	\$ 13,279.00	\$ 11,977.00	\$ 12,148.00	\$ 153,587
\$ 0.00	\$ 0.00	\$ 90.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 10.00	\$ 100
										\$ 0
\$ 34.00	\$ 34.00	\$ 34.00	\$ 34.00	\$ 34.00	\$ 34.00	\$ 34.00	\$ 34.00	\$ 34.00	\$ 31.00	\$ 405
\$ 704.00	\$ 704.00	\$ 704.00	\$ 704.00	\$ 704.00	\$ 704.00	\$ 704.00	\$ 704.00	\$ 705.00	\$ 705.00	\$ 8,450
\$ 125.00	\$ 125.00	\$ 125.00	\$ 125.00	\$ 125.00	\$ 125.00	\$ 125.00	\$ 125.00	\$ 127.00	\$ 126.00	\$ 1,503
\$ 337.00	\$ 337.00	\$ 337.00	\$ 337.00	\$ 337.00	\$ 337.00	\$ 337.00	\$ 335.00	\$ 335.00	\$ 336.00	\$ 4,039
\$ 172.00	\$ 172.00	\$ 172.00	\$ 172.00	\$ 172.00	\$ 172.00	\$ 172.00	\$ 173.00	\$ 173.00	\$ 175.00	\$ 2,069
\$ 1,372.00	\$ 1,372.00	\$ 1,462.00	\$ 1,372.00	\$ 1,372.00	\$ 1,372.00	\$ 1,372.00	\$ 1,371.00	\$ 1,374.00	\$ 1,383.00	\$ 16,566
										\$ 0
\$ 5.00	\$ 5.00	\$ 13.00	\$ 15.00	\$ 9.00	\$ 3.00	\$ 3.00	\$ 15.00	\$ 9.00	\$ 3.00	\$ 86
\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 3.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 3
\$ 30.00	\$ 30.00	\$ 73.00	\$ 30.00	\$ 30.00	\$ 73.00	\$ 30.00	\$ 30.00	\$ 112.00	\$ 30.00	\$ 571
\$ 35.00	\$ 35.00	\$ 86.00	\$ 45.00	\$ 39.00	\$ 76.00	\$ 36.00	\$ 45.00	\$ 121.00	\$ 33.00	\$ 660
										\$ 0
										\$ 0
\$ 1,223.00	\$ 1,223.00	\$ 1,223.00	\$ 1,223.00	\$ 1,223.00	\$ 1,223.00	\$ 1,223.00	\$ 1,223.00	\$ 1,225.00	\$ 1,225.00	\$ 14,680
\$ 70.00	\$ 70.00	\$ 70.00	\$ 70.00	\$ 70.00	\$ 70.00	\$ 70.00	\$ 70.00	\$ 70.00	\$ 70.00	\$ 840
										\$ 0
\$ 1,293.00	\$ 1,293.00	\$ 1,293.00	\$ 1,293.00	\$ 1,293.00	\$ 1,293.00	\$ 1,293.00	\$ 1,293.00	\$ 1,295.00	\$ 1,295.00	\$ 15,520
										\$ 0
\$ 450.00	\$ 450.00	\$ 450.00	\$ 450.00	\$ 450.00	\$ 450.00	\$ 450.00	\$ 450.00	\$ 450.00	\$ 450.00	\$ 5,400
										\$ 0
										\$ 0
\$ 1,219.00	\$ 1,261.00	\$ 1,305.00	\$ 1,244.00	\$ 1,244.00	\$ 1,244.00	\$ 1,244.00	\$ 1,244.00	\$ 1,244.00	\$ 1,244.00	\$ 14,927
\$ 20.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 2.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 22
\$ 1,689.00	\$ 1,711.00	\$ 1,755.00	\$ 1,694.00	\$ 1,694.00	\$ 1,694.00	\$ 1,696.00	\$ 1,694.00	\$ 1,694.00	\$ 1,694.00	\$ 20,349
\$ 230.00	\$ 230.00	\$ 230.00	\$ 230.00	\$ 230.00	\$ 230.00	\$ 230.00	\$ 230.00	\$ 230.00	\$ 230.00	\$ 2,760
\$ 890.00	\$ 890.00	\$ 890.00	\$ 890.00	\$ 890.00	\$ 890.00	\$ 890.00	\$ 890.00	\$ 890.00	\$ 890.00	\$ 10,680
\$ 560.00	\$ 560.00	\$ 560.00	\$ 560.00	\$ 560.00	\$ 560.00	\$ 560.00	\$ 560.00	\$ 560.00	\$ 560.00	\$ 6,720
\$ 30.00	\$ 30.00	\$ 30.00	\$ 30.00	\$ 30.00	\$ 30.00	\$ 30.00	\$ 30.00	\$ 30.00	\$ 30.00	\$ 360
\$ 1,710.00	\$ 1,710.00	\$ 1,710.00	\$ 1,710.00	\$ 1,710.00	\$ 1,710.00	\$ 1,710.00	\$ 1,710.00	\$ 1,710.00	\$ 1,710.00	\$ 20,520
\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0
										\$ 0
\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0
										\$ 0
\$ 62.00	\$ 62.00	\$ 62.00	\$ 62.00	\$ 62.00	\$ 62.00	\$ 62.00	\$ 62.00	\$ 62.00	\$ 62.00	\$ 744
\$ 62.00	\$ 62.00	\$ 62.00	\$ 62.00	\$ 62.00	\$ 62.00	\$ 62.00	\$ 62.00	\$ 62.00	\$ 62.00	\$ 744
\$ 3,200.00	\$ 2,200.00	\$ 2,000.00	\$ 1,000.00	\$ 800.00	\$ 800.00	\$ 700.00	\$ 1,500.00	\$ 2,700.00	\$ 4,800.00	\$ 30,700

\$ 8,720.00	\$ 8,720.00	\$ 1,774.94	\$ 2,783.73	\$ 3,799.32	\$ 4,676.42	\$ 5,540.04	\$ 6,490.34	\$ 7,326.42	\$ 7,134.00	\$ 74,405	
\$ 8,720.00	\$ 8,720.00	\$ 1,774.94	\$ 2,783.73	\$ 3,799.32	\$ 4,676.42	\$ 5,540.04	\$ 6,490.34	\$ 7,326.42	\$ 7,134.00	\$ 74,405	
\$ 8,720.00	\$ 8,720.00	\$ 1,774.94	\$ 2,783.73	\$ 3,799.32	\$ 4,676.42	\$ 5,540.04	\$ 6,490.34	\$ 7,326.42	\$ 7,134.00	\$ 74,405	
\$ 96,592.00	\$ 103,390.00	\$ 101,739.94	\$ 126,226.73	\$ 125,614.32	\$ 126,659.42	\$ 135,301.04	\$ 117,380.34	\$ 102,139.42	\$ 73,797.00	\$ 1,234,489	
										\$ 0	
										\$ 0	
										\$ 0	
										\$ 0	
										\$ 0	
										\$ 0	
\$ (24,100.00)	\$ (25,795.81)	\$ (25,384.11)	\$ (31,493.57)	\$ (31,340.77)	\$ (31,601.52)	\$ (33,757.61)	\$ (29,286.40)	\$ (25,483.78)	\$ (18,412.35)	\$ (308,005)	
\$ (24,100.00)	\$ (25,795.81)	\$ (25,384.11)	\$ (31,493.57)	\$ (31,340.77)	\$ (31,601.52)	\$ (33,757.61)	\$ (29,286.40)	\$ (25,483.78)	\$ (18,412.35)	\$ (308,005)	
										\$ 0	
										\$ 0	
\$ (24,100.00)	\$ (25,795.81)	\$ (25,384.11)	\$ (31,493.57)	\$ (31,340.77)	\$ (31,601.52)	\$ (33,757.61)	\$ (29,286.40)	\$ (25,483.78)	\$ (18,412.35)	\$ (308,005)	
\$ (24,100.00)	\$ (25,795.81)	\$ (25,384.11)	\$ (31,493.57)	\$ (31,340.77)	\$ (31,601.52)	\$ (33,757.61)	\$ (29,286.40)	\$ (25,483.78)	\$ (18,412.35)	\$ (308,005)	
\$ 72,492.00	\$ 77,594.19	\$ 76,355.83	\$ 94,733.16	\$ 94,273.55	\$ 95,057.90	\$ 101,543.43	\$ 88,093.94	\$ 76,655.64	\$ 55,384.65	\$ 926,484	
\$ 72,492.00	\$ 77,594.19	\$ 76,355.83	\$ 94,733.16	\$ 94,273.55	\$ 95,057.90	\$ 101,543.43	\$ 88,093.94	\$ 76,655.64	\$ 55,384.65	\$ 926,484	
\$ 72,492.00	\$ 77,594.19	\$ 76,355.83	\$ 94,733.16	\$ 94,273.55	\$ 95,057.90	\$ 101,543.43	\$ 88,093.94	\$ 76,655.64	\$ 55,384.65	\$ 926,484	
\$ 72,492.00	\$ 77,594.19	\$ 76,355.83	\$ 94,733.16	\$ 94,273.55	\$ 95,057.90	\$ 101,543.43	\$ 88,093.94	\$ 76,655.64	\$ 55,384.65	\$ 926,484	
\$ 72,492.00	\$ 77,594.19	\$ 76,355.83	\$ 94,733.16	\$ 94,273.55	\$ 95,057.90	\$ 101,543.43	\$ 88,093.94	\$ 76,655.64	\$ 55,384.65	\$ 926,484	

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

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

23. **Internal Audits.** Explain if an internal audit is prepared for any operations of Essential, PNG, Delta, or PKY. If the answer is “yes”, then provide these internal audits for the calendar periods 2015 to 2021, and identify those recommended changes that were made and those that were not made (and explain why the recommendations were not made).

Response:

Except for informal inquiries that did not result in a written report, there have been no internal audits of Delta’s or PKY’s operations from 2015 to 2021. Internal audits pertaining to other Essential operating affiliates have no relevance to this proceeding.

Sponsoring Witness: William C. Packer / John B. Brown / Counsel

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

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

24. **Executive Officers for Each Affiliate.** Provide an organization chart and descriptive information showing the names and positions of all Executive/Officer positions (including, but not limited to Vice Presidents, Controller, and other financial/operations personnel) for Essential, PNG, Delta, PKY, and other affiliates and state operation. In addition, briefly explain the duties and responsibilities of each position (for example, by distinguishing the roles of any “regional” officers versus state-specific or affiliate-specific officers). In all cases, identify the regions and state jurisdictions for which each officer has responsibility.

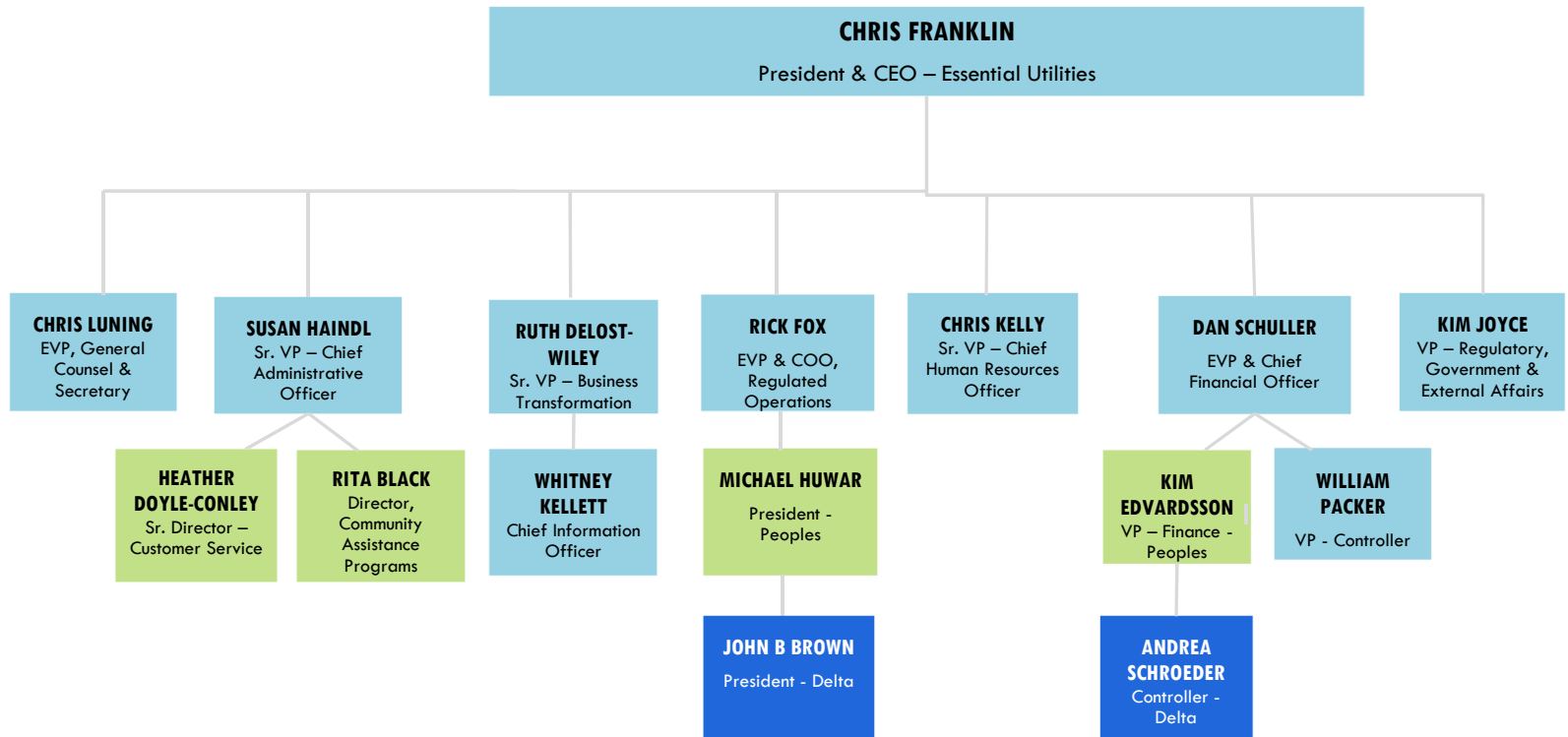
Response:

See the attached organization chart for Delta and PKY and their parent companies, PNG and Essential. Organization charts for other affiliates, such as water companies in other states, are not included because those entities do not provide services or have management responsibilities for Delta or PKY.

Sponsoring Witness: William C. Packer / John B. Brown

**ESSENTIAL
UTILITIES,
INC. —**

**EXECUTIVE
OFFICERS**



Essential – 10 states

Pennsylvania, Kentucky and West Virginia

Kentucky

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

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

25. **New Adjustments.** As Delta continues to update its Base Period financial data to substitute actual per book revenue, expense, capital/construction, depreciation, and capital structure amounts for the five months of budgeted amounts, address the following:
- a. Explain if Delta will add new or additional types of adjustments to this rate case to arrive at its final Forecasted Test Period amount at December 31, 2022. If the answer is “yes”, then explain those types of adjustments that are more likely to be revised given Delta’s awareness at this time (or provide all known revisions to-date).
 - b. Explain if Delta is allowed to add new or additional types of adjustments as it updates its budgeted base period monthly amounts to actual per book monthly amounts (and cite to rate case filing requirements, statute, and other provisions that allows this).

Response:

- a. Delta is not aware of any new or additional types of adjustments needing to be added to this rate case to arrive at its final Forecasted Test Period amount at December 31, 2022.
- b. Delta will comply with 807 KAR 5:001, Section 16(6)(d) with regard to base period updates.

Sponsoring Witness: John B. Brown

DELTA NATURAL GAS COMPANY, INC.

CASE NO. 2021-00185

FIRST ATTORNEY GENERAL DATA REQUEST

DATED JULY 14, 2021

26. **Updated Budget Variance Reports (UPDATE).** Tab 45 provides a monthly budget variance report for operating income statement accounts from September 2019 to March 2021. Address the following:
- a. Provide updated monthly budget variance reports (in the same format as Tab 45) for all months after March 2021 through the conclusion of this proceeding as they become available.
 - b. Provide monthly budget variance reports (in the same format as Tab 45 for all months from January 2017 to August 2019.
 - c. Per the monthly budget variance report at Tab 45, provide a year-to-date cumulative variance report (cumulative of all months by account number) for the calendar years 2017, 2018, 2019, 2020, and for the base period September 2020 to August 31, 2021 (provide cumulative balances through the most recent date in 2021, and provide updates as additional months become available).

Response:

- a. Updated monthly budget variance reports for months after March 2021 will be filed in compliance with the filing requirement for Tab 45. The monthly reports for the months of April and May 2021 will be filed forthwith.
- b. See attached.
- c. The information requested can be calculated by using the attachment provided.

Sponsoring Witness: Andrea Schroeder

<i>Month/Year:</i> DELTA NATURAL GAS COMPANY	<i>CM CY</i> <i>(01.2017)</i>	<i>CM CY Budget</i> <i>(01.2017)</i>	<i>Variance</i>	<i>%</i> <i>Variance</i>	<i>Explanation</i>
OPERATING REVENUES	6,892,946	7,596,900	(703,954)	-10.21%	
OPERATING EXPENSES:					
Purchased Gas	2,462,681	2,816,900	(354,219)	-14.38%	Due primarily to lower purchased gas volumes and unit purchased gas costs
Gross Margin	4,430,264	4,780,000	(349,736)	-7.89%	
Acquisition Related Expenses	-	-	-		
Other Operations & Maintenance	1,209,829	1,093,233	116,596	9.64%	
Depreciation and Amortization	527,105	532,000	(4,895)	-0.93%	
Other Taxes	256,902	292,200	(35,298)	-13.74%	Primarily due to lower than anticipated property tax accruals.
Total Operating Expenses	4,456,518	4,734,333	(277,815)	-6.23%	Resulting from net impact of above differences
INCOME FROM OPERATIONS	2,436,428	2,862,567	(426,139)	-17.49%	Resulting from net impact of above differences
OTHER INCOME (EXPENSE), NET	1,393	1,600	(207)	-14.84%	
INTEREST EXPENSES:					
Interest Expense	195,322	192,700	2,622	1.34%	
Interest Expense - Affiliated	-	-	-		
Total Interest Expenses	195,322	192,700	2,622	1.34%	
INCOME BEFORE INCOME TAXES	2,242,500	2,671,467	(428,967)	-19.13%	Resulting from net impact of above differences
PROVISION FOR INCOME TAXES	849,336	1,028,300	(178,964)	-21.07%	Resulting from net impact of above differences
NET INCOME	1,393,163	1,643,167	(250,004)	-17.95%	Resulting from net impact of above differences

<i>Month/Year:</i> DELTA NATURAL GAS COMPANY	<i>CM CY</i> <i>(02.2017)</i>	<i>CM CY Budget</i> <i>(02.2017)</i>	<i>Variance</i>	<i>%</i> <i>Variance</i>	<i>Explanation</i>
OPERATING REVENUES	5,645,820	7,596,900	(1,951,080)	-34.56%	
OPERATING EXPENSES:					
Purchased Gas	1,762,793	2,816,900	(1,054,107)	-59.80%	Due primarily to lower purchased gas volumes and unit purchased gas costs
Gross Margin	3,883,027	4,780,000	(896,973)	-23.10%	
Acquisition Related Expenses	-	-	-		
Other Operations & Maintenance	1,612,923	1,093,233	519,690	32.22%	
Depreciation and Amortization	525,616	532,000	(6,384)	-1.21%	
Other Taxes	254,583	292,200	(37,617)	-14.78%	Primarily due to lower than anticipated property tax accruals.
Total Operating Expenses	4,155,915	4,734,333	(578,418)	-13.92%	Resulting from net impact of above differences
INCOME FROM OPERATIONS	1,489,905	2,862,567	(1,372,662)	-92.13%	Resulting from net impact of above differences
OTHER INCOME (EXPENSE), NET	3,564	1,600	1,964	55.11%	
INTEREST EXPENSES:					
Interest Expense	195,107	192,700	2,407	1.23%	
Interest Expense - Affiliated	-	-	-		
Total Interest Expenses	195,107	192,700	2,407	1.23%	
INCOME BEFORE INCOME TAXES	1,298,362	2,671,467	(1,373,105)	-105.76%	Resulting from net impact of above differences
PROVISION FOR INCOME TAXES	490,298	1,028,300	(538,002)	-109.73%	Resulting from net impact of above differences
NET INCOME	808,064	1,643,167	(835,103)	-103.35%	Resulting from net impact of above differences

<i>Month/Year:</i> DELTA NATURAL GAS COMPANY	<i>CM CY</i> <i>(03.2017)</i>	<i>CM CY Budget</i> <i>(03.2017)</i>	<i>Variance</i>	<i>%</i> <i>Variance</i>	<i>Explanation</i>
OPERATING REVENUES	5,435,874	7,596,900	(2,161,026)	-39.75%	
OPERATING EXPENSES:					
Purchased Gas	1,789,372	2,816,900	(1,027,528)	-57.42%	Due primarily to lower purchased gas volumes and unit purchased gas costs
Gross Margin	3,646,502	4,780,000	(1,133,498)	-31.08%	
Acquisition Related Expenses	-	-	-		
Other Operations & Maintenance	1,441,201	1,093,233	347,968	24.14%	
Depreciation and Amortization	526,499	532,000	(5,501)	-1.04%	
Other Taxes	273,823	292,200	(18,377)	-6.71%	Primarily due to lower than anticipated property tax accruals.
Total Operating Expenses	4,030,894	4,734,333	(703,439)	-17.45%	Resulting from net impact of above differences
INCOME FROM OPERATIONS	1,404,980	2,862,567	(1,457,587)	-103.74%	Resulting from net impact of above differences
OTHER INCOME (EXPENSE), NET	69,305	1,600	67,705	97.69%	
INTEREST EXPENSES:					
Interest Expense	197,936	192,700	5,236	2.65%	
Interest Expense - Affiliated	-	-	-		
Total Interest Expenses	197,936	192,700	5,236	2.65%	
INCOME BEFORE INCOME TAXES	1,276,349	2,671,467	(1,395,118)	-109.31%	Resulting from net impact of above differences
PROVISION FOR INCOME TAXES	476,133	1,028,300	(552,167)	-115.97%	Resulting from net impact of above differences
NET INCOME	800,217	1,643,167	(842,950)	-105.34%	Resulting from net impact of above differences

<i>Month/Year:</i> DELTA NATURAL GAS COMPANY	CM CY <i>(04.2017)</i>	CM CY Budget <i>(04.2017)</i>	Variance	% Variance	Explanation
OPERATING REVENUES	3,105,025	7,596,900	(4,491,875)	-144.66%	
OPERATING EXPENSES:					
Purchased Gas	782,183	2,816,900	(2,034,717)	-260.13%	Due primarily to lower purchased gas volumes and unit purchased gas costs
Gross Margin	2,322,842	4,780,000	(2,457,158)	-105.78%	
Acquisition Related Expenses	-	-	-		
Other Operations & Maintenance	1,069,189	1,093,233	(24,044)	-2.25%	
Depreciation and Amortization	527,401	532,000	(4,599)	-0.87%	
Other Taxes	247,879	292,200	(44,321)	-17.88%	Primarily due to lower than anticipated property tax accruals.
Total Operating Expenses	2,626,652	4,734,333	(2,107,681)	-80.24%	Resulting from net impact of above differences
INCOME FROM OPERATIONS	478,373	2,862,567	(2,384,194)	-498.40%	Resulting from net impact of above differences
OTHER INCOME (EXPENSE), NET	3,995	1,600	2,395	59.95%	
INTEREST EXPENSES:					
Interest Expense	200,074	192,700	7,374	3.69%	
Interest Expense - Affiliated	-	-	-		
Total Interest Expenses	200,074	192,700	7,374	3.69%	
INCOME BEFORE INCOME TAXES	282,294	2,671,467	(2,389,173)	-846.34%	Resulting from net impact of above differences
PROVISION FOR INCOME TAXES	104,359	1,028,300	(923,941)	-885.35%	Resulting from net impact of above differences
NET INCOME	177,935	1,643,167	(1,465,232)	-823.47%	Resulting from net impact of above differences

<i>Month/Year:</i> DELTA NATURAL GAS COMPANY	CM CY <i>(05.2017)</i>	CM CY Budget <i>(05.2017)</i>	Variance	% Variance	Explanation
OPERATING REVENUES	2,727,638	7,596,900	(4,869,262)	-178.52%	
OPERATING EXPENSES:					
Purchased Gas	592,504	2,816,900	(2,224,396)	-375.42%	Due primarily to lower purchased gas volumes and unit purchased gas costs
Gross Margin	5,435,874	7,596,900	(2,161,026)	-39.75%	
Acquisition Related Expenses	-	-	-		
Other Operations & Maintenance	1,265,179	1,093,233	171,946	13.59%	
Depreciation and Amortization	531,308	532,000	(692)	-0.13%	
Other Taxes	247,572	292,200	(44,628)	-18.03%	Primarily due to lower than anticipated property tax accruals.
Total Operating Expenses	2,636,564	4,734,333	(2,097,770)	-79.56%	Resulting from net impact of above differences
INCOME FROM OPERATIONS	91,075	2,862,567	(2,771,492)	-3043.10%	Resulting from net impact of above differences
OTHER INCOME (EXPENSE), NET	6,155	1,600	4,555	74.00%	
INTEREST EXPENSES:					
Interest Expense	203,596	192,700	10,896	5.35%	
Interest Expense - Affiliated	-	-	-		
Total Interest Expenses	203,596	192,700	10,896	5.35%	
INCOME BEFORE INCOME TAXES	(106,367)	2,671,467	(2,777,834)	2611.57%	Resulting from net impact of above differences
PROVISION FOR INCOME TAXES	(43,075)	1,028,300	(1,071,375)	2487.25%	Resulting from net impact of above differences
NET INCOME	(63,292)	1,643,167	(1,706,459)	2696.17%	Resulting from net impact of above differences

<i>Month/Year:</i> DELTA NATURAL GAS COMPANY	<i>CM CY</i> <i>(06.2017)</i>	<i>CM CY Budget</i> <i>(06.2017)</i>	<i>Variance</i>	<i>%</i> <i>Variance</i>	<i>Explanation</i>
OPERATING REVENUES	2,272,650	7,596,900	(5,324,250)	-234.28%	
OPERATING EXPENSES:					
Purchased Gas	397,403	2,816,900	(2,419,497)	-608.83%	Due primarily to lower purchased gas volumes and unit purchased gas costs
Gross Margin	1,875,246	4,780,000	(2,904,754)	-154.90%	
Acquisition Related Expenses	-	-	-		
Other Operations & Maintenance	1,992,772	1,093,233	899,539	45.14%	
Depreciation and Amortization	528,513	532,000	(3,487)	-0.66%	
Other Taxes	248,206	292,200	(43,994)	-17.72%	Primarily due to lower than anticipated property tax accruals.
Total Operating Expenses	3,166,894	4,734,333	(1,567,439)	-49.49%	Resulting from net impact of above differences
INCOME FROM OPERATIONS	(894,244)	2,862,567	(3,756,811)	420.11%	Resulting from net impact of above differences
OTHER INCOME (EXPENSE), NET	51,095	1,600	49,495	96.87%	
INTEREST EXPENSES:					
Interest Expense	202,843	192,700	10,143	5.00%	
Interest Expense - Affiliated	-	-	-		
Total Interest Expenses	202,843	192,700	10,143	5.00%	
INCOME BEFORE INCOME TAXES	(1,045,992)	2,671,467	(3,717,459)	355.40%	Resulting from net impact of above differences
PROVISION FOR INCOME TAXES	(403,755)	1,028,300	(1,432,055)	354.68%	Resulting from net impact of above differences
NET INCOME	(642,237)	1,643,167	(2,285,404)	355.85%	Resulting from net impact of above differences

<i>Month/Year:</i> DELTA NATURAL GAS COMPANY	CM CY <i>(07.2017)</i>	CM CY Budget <i>(07.2017)</i>	Variance	% Variance	Explanation
OPERATING REVENUES	2,231,478	7,596,900	(5,365,422)	-240.44%	
OPERATING EXPENSES:					
Purchased Gas	357,799	2,816,900	(2,459,101)	-687.29%	Due primarily to lower purchased gas volumes and unit purchased gas costs
Gross Margin	1,873,679	4,780,000	(2,906,321)	-155.11%	
Acquisition Related Expenses	-	-	-		
Other Operations & Maintenance	1,308,126	1,093,233	214,893	16.43%	
Depreciation and Amortization	529,817	532,000	(2,183)	-0.41%	
Other Taxes	245,725	292,200	(46,475)	-18.91%	Primarily due to lower than anticipated property tax accruals.
Total Operating Expenses	2,441,466	4,734,333	(2,292,867)	-93.91%	
INCOME FROM OPERATIONS	(209,989)	2,862,567	(3,072,556)	1463.20%	Resulting from net impact of above differences
OTHER INCOME (EXPENSE), NET	1,202	1,600	(398)	-33.13%	
INTEREST EXPENSES:					
Interest Expense	201,561	192,700	8,861	4.40%	
Interest Expense - Affiliated	-	-	-		
Total Interest Expenses	201,561	192,700	8,861	4.40%	
INCOME BEFORE INCOME TAXES	(410,348)	2,671,467	(3,081,815)	751.02%	Resulting from net impact of above differences
PROVISION FOR INCOME TAXES	(158,631)	1,028,300	(1,186,931)	748.23%	Resulting from net impact of above differences
NET INCOME	(251,717)	1,643,167	(1,894,884)	752.78%	

<i>Month/Year:</i> DELTA NATURAL GAS COMPANY	CM CY <i>(08.2017)</i>	CM CY Budget <i>(08.2017)</i>	Variance	% Variance	Explanation
OPERATING REVENUES	2,340,000	7,596,900	(5,256,900)	-224.65%	
OPERATING EXPENSES:					
Purchased Gas	374,276	2,816,900	(2,442,624)	-652.63%	Due primarily to lower purchased gas volumes and unit purchased gas costs
Gross Margin	1,965,724	4,780,000	(2,814,276)	-143.17%	
Acquisition Related Expenses	-	-	-		
Other Operations & Maintenance	1,016,642	1,093,233	(76,591)	-7.53%	
Depreciation and Amortization	531,574	532,000	(426)	-0.08%	
Other Taxes	245,277	292,200	(46,923)	-19.13%	Primarily due to lower than anticipated property tax accruals.
Total Operating Expenses	2,167,769	4,734,333	(2,566,564)	-118.40%	
INCOME FROM OPERATIONS	172,231	2,862,567	(2,690,336)	-1562.05%	Resulting from net impact of above differences
OTHER INCOME (EXPENSE), NET	(23)	1,600	(1,623)	6987.65%	
INTEREST EXPENSES:					
Interest Expense	198,463	192,700	5,763	2.90%	
Interest Expense - Affiliated	-	-	-		
Total Interest Expenses	198,463	192,700	5,763	2.90%	
INCOME BEFORE INCOME TAXES	(26,255)	2,671,467	(2,697,722)	10275.13%	Resulting from net impact of above differences
PROVISION FOR INCOME TAXES	(12,620)	1,028,300	(1,040,920)	8248.40%	Resulting from net impact of above differences
NET INCOME	(13,635)	1,643,167	(1,656,802)	12150.89%	Resulting from net impact of above differences

<i>Month/Year:</i> DELTA NATURAL GAS COMPANY	CM CY 09.2019)	CM CY Budget (09.2019)	Variance	% Variance	Explanation
OPERATING REVENUES	2,375,946	7,596,900	(5,220,954)	-219.74%	
OPERATING EXPENSES:					
Purchased Gas	398,607	2,816,900	(2,418,293)	-606.69%	Due primarily to lower purchased gas volumes and unit purchased gas costs
Gross Margin	1,977,339	4,780,000	(2,802,661)	-141.74%	
Acquisition Related Expenses	-	-	-		
Other Operations & Maintenance	(526,437)	1,093,233	(1,619,670)	307.67%	
Depreciation and Amortization	533,035	532,000	1,035	0.19%	
Other Taxes	245,245	292,200	(46,955)	-19.15%	Primarily due to lower than anticipated property tax accruals.
Total Operating Expenses	650,449	4,734,333	(4,083,884)	-627.86%	
INCOME FROM OPERATIONS	1,725,497	2,862,567	(1,137,070)	-65.90%	Resulting from net impact of above differences
OTHER INCOME (EXPENSE), NET	(3,678,059)	1,600	(3,679,659)	100.04%	
INTEREST EXPENSES:					
Interest Expense	191,800	192,700	(900)	-0.47%	
Interest Expense - Affiliated	-	-	-		
Total Interest Expenses	191,800	192,700	(900)	-0.47%	
INCOME BEFORE INCOME TAXES	(2,144,362)	2,671,467	(4,815,829)	224.58%	Resulting from net impact of above differences
PROVISION FOR INCOME TAXES	(208,247)	1,028,300	(1,236,547)	593.79%	Resulting from net impact of above differences
NET INCOME	(1,936,115)	1,643,167	(3,579,282)	184.87%	Resulting from net impact of above differences

<i>Month/Year:</i> DELTA NATURAL GAS COMPANY	CM CY <i>(10.2017)</i>	CM CY Budget <i>(10.2017)</i>	Variance	% Variance	Explanation
OPERATING REVENUES	2,980,505	7,596,900	(4,616,395)	-154.89%	
OPERATING EXPENSES:					
Purchased Gas	670,925	2,816,900	(2,145,975)	-319.85%	Due primarily to lower purchased gas volumes and unit purchased gas costs
Gross Margin	2,309,580	4,780,000	(2,470,420)	-106.96%	
Acquisition Related Expenses	-	-	-		
Other Operations & Maintenance	941,794	1,093,233	(151,439)	-16.08%	
Depreciation and Amortization	542,424	532,000	10,424	1.92%	
Other Taxes	244,220	292,200	(47,980)	-19.65%	Primarily due to lower than anticipated property tax accruals.
Total Operating Expenses	2,399,363	4,734,333	(2,334,970)	-97.32%	
INCOME FROM OPERATIONS	581,142	2,862,567	(2,281,425)	-392.58%	Resulting from net impact of above differences
OTHER INCOME (EXPENSE), NET	(1,275,871)	1,600	(1,277,471)	100.13%	
INTEREST EXPENSES:					
Interest Expense	189,165	192,700	(3,535)	-1.87%	
Interest Expense - Affiliated	-	-	-		
Total Interest Expenses	189,165	192,700	(3,535)	-1.87%	
INCOME BEFORE INCOME TAXES	(883,894)	2,671,467	(3,555,361)	402.24%	Resulting from net impact of above differences
PROVISION FOR INCOME TAXES	(337,694)	1,028,300	(1,365,994)	404.51%	Resulting from net impact of above differences
NET INCOME	(546,199)	1,643,167	(2,189,366)	(0)	Resulting from net impact of above differences

<i>Month/Year:</i> DELTA NATURAL GAS COMPANY	CM CY <i>(11.2017)</i>	CM CY Budget <i>(11.2017)</i>	Variance	% Variance	Explanation
OPERATING REVENUES	4,967,204	7,596,900	(2,629,696)	-52.94%	
OPERATING EXPENSES:					
Purchased Gas	1,762,933	2,816,900	(1,053,967)	-59.78%	Due primarily to lower purchased gas volumes and unit purchased gas costs
Gross Margin	3,204,271	4,780,000	(1,575,729)	-49.18%	
Acquisition Related Expenses	-	-	-		
Other Operations & Maintenance	935,444	1,093,233	(157,789)	-16.87%	
Depreciation and Amortization	543,503	532,000	11,503	2.12%	
Other Taxes	241,430	292,200	(50,770)	-21.03%	Primarily due to lower than anticipated property tax accruals.
Total Operating Expenses	3,483,310	4,734,333	(1,251,023)	-35.91%	
INCOME FROM OPERATIONS	1,483,894	2,862,567	(1,378,673)	-92.91%	Resulting from net impact of above differences
OTHER INCOME (EXPENSE), NET	(33,439)	1,600	(35,039)	104.78%	
INTEREST EXPENSES:					
Interest Expense	187,902	192,700	(4,798)	-2.55%	
Interest Expense - Affiliated	-	-	-		
Total Interest Expenses	187,902	192,700	(4,798)	-2.55%	
INCOME BEFORE INCOME TAXES	1,262,553	2,671,467	(1,408,914)	-111.59%	Resulting from net impact of above differences
PROVISION FOR INCOME TAXES	476,826	1,028,300	(551,474)	-115.66%	Resulting from net impact of above differences
NET INCOME	785,728	1,643,167	(857,439)	-109.13%	Resulting from net impact of above differences

<i>Month/Year:</i> DELTA NATURAL GAS COMPANY	CM CY <i>(12.2017)</i>	CM CY Budget <i>(12.2019)</i>	Variance	% Variance	Explanation
OPERATING REVENUES	7,588,207	7,596,900	(8,693)	-0.11%	
OPERATING EXPENSES:					
Purchased Gas	3,152,010	2,816,900	335,110	10.63%	Due primarily to higher purchased gas volumes.
Gross Margin	4,436,197	4,780,000	(343,803)	-7.75%	
Acquisition Related Expenses	-	-	-		
Other Operations & Maintenance	851,867	1,093,233	(241,366)	-28.33%	
Depreciation and Amortization	542,792	532,000	10,792	1.99%	
Other Taxes	424,235	292,200	132,035	31.12%	
Total Operating Expenses	4,970,905	4,734,333	236,572	4.76%	
INCOME FROM OPERATIONS	2,617,302	2,862,567	(245,265)	-9.37%	Resulting from net impact of above differences
OTHER INCOME (EXPENSE), NET	24,716	1,600	23,116	93.53%	
INTEREST EXPENSES:					
Interest Expense	188,350	192,700	(4,350)	-2.31%	
Interest Expense - Affiliated	-	-	-		
Total Interest Expenses	188,350	192,700	(4,350)	-2.31%	
INCOME BEFORE INCOME TAXES	2,453,668	2,671,467	(217,799)	-8.88%	Resulting from net impact of above differences
PROVISION FOR INCOME TAXES	922,605	1,028,300	(105,695)	-11.46%	Resulting from net impact of above differences
NET INCOME	1,531,063	1,643,167	(112,104)	-7.32%	Resulting from net impact of above differences

<i>Month/Year:</i> DELTA NATURAL GAS COMPANY	<i>CM CY</i> <i>(1.2018)</i>	<i>CM CY Budget</i> <i>(1.2018)</i>	<i>Variance</i>	<i>%</i> <i>Variance</i>	<i>Explanation</i>
OPERATING REVENUES	9,007,119	7,596,900	1,410,219	15.66%	
OPERATING EXPENSES:					
Purchased Gas	4,034,922	2,816,900	1,218,022	30.19%	Due primarily to higher purchased gas volumes.
Gross Margin	4,972,197	4,780,000	192,197	3.87%	
Acquisition Related Expenses	-	-	-		
Other Operations & Maintenance	1,145,905	1,074,733	71,172	6.21%	
Depreciation and Amortization	550,100	532,000	18,100	3.29%	
Other Taxes	310,395	292,200	18,195	5.86%	
Total Operating Expenses	6,041,322	4,715,833	1,325,489	21.94%	Resulting from net impact of above differences
INCOME FROM OPERATIONS	2,965,797	2,881,067	84,730	2.86%	
OTHER INCOME (EXPENSE), NET	(34,315)	1,600	(35,915)	104.66%	
INTEREST EXPENSES:					
Interest Expense	181,660	192,700	(11,040)	-6.08%	
Interest Expense - Affiliated	-	-	-		
Total Interest Expenses	181,660	192,700	(11,040)	-6.08%	
INCOME BEFORE INCOME TAXES	2,749,823	2,689,967	59,856	2.18%	Resulting from net impact of above differences
PROVISION FOR INCOME TAXES	704,846	1,017,800	(312,954)	-44.40%	Resulting from net impact of above differences
NET INCOME	2,044,977	1,672,167	372,810	18.23%	Resulting from net impact of above differences

<i>Month/Year:</i> DELTA NATURAL GAS COMPANY	CM CY (2.2018)	CM CY Budget (2.2018)	Variance	% Variance	Explanation
OPERATING REVENUES	5,956,129	7,596,900	(1,640,771)	-27.55%	
OPERATING EXPENSES:					
Purchased Gas	2,092,034	2,816,900	(724,866)	-34.65%	Due primarily to lower purchased gas volumes and unit purchased gas costs
Gross Margin	3,864,095	4,780,000	(915,905)	-23.70%	
Acquisition Related Expenses	-	-	-		
Other Operations & Maintenance	1,030,488	1,074,733	(44,245)	-4.29%	
Depreciation and Amortization	550,175	532,000	18,175	3.30%	
Other Taxes	302,013	292,200	9,813	3.25%	
Total Operating Expenses	3,974,711	4,715,833	(741,122)	-18.65%	
INCOME FROM OPERATIONS	1,981,418	2,881,067	(899,649)	-45.40%	Resulting from net impact of above differences
OTHER INCOME (EXPENSE), NET	(70,157)	1,600	(71,757)	102.28%	
INTEREST EXPENSES:					
Interest Expense	179,922	192,700	(12,778)	-7.10%	
Interest Expense - Affiliated	-	-	-		
Total Interest Expenses	179,922	192,700	(12,778)	-7.10%	
INCOME BEFORE INCOME TAXES	1,731,339	2,689,967	(958,628)	-55.37%	Resulting from net impact of above differences
PROVISION FOR INCOME TAXES	442,839	1,017,800	(574,961)	-129.84%	Resulting from net impact of above differences
NET INCOME	1,288,501	1,672,167	(383,666)	-29.78%	Resulting from net impact of above differences

<i>Month/Year:</i> DELTA NATURAL GAS COMPANY	CM CY (3.2018)	CM CY Budget (3.2018)	Variance	% Variance	Explanation
OPERATING REVENUES	5,963,660	7,596,900	(1,633,240)	-27.39%	
OPERATING EXPENSES:					
Purchased Gas	2,181,783	2,816,900	(635,117)	-29.11%	Due primarily to lower purchased gas volumes and unit purchased gas costs
Gross Margin	3,781,877	4,780,000	(998,123)	-26.39%	
Acquisition Related Expenses	-	-	-		
Other Operations & Maintenance	1,171,565	1,074,733	96,832	8.27%	
Depreciation and Amortization	565,819	532,000	33,819	5.98%	
Other Taxes	256,044	292,200	(36,156)	-14.12%	
Total Operating Expenses	4,175,210	4,715,833	(540,623)	-12.95%	
INCOME FROM OPERATIONS	1,788,450	2,881,067	(1,092,617)	-61.09%	Resulting from net impact of above differences
OTHER INCOME (EXPENSE), NET	(202,264)	1,600	(203,864)	100.79%	
INTEREST EXPENSES:					
Interest Expense	185,488	192,700	(7,212)	-3.89%	
Interest Expense - Affiliated	-	-	-		
Total Interest Expenses	185,488	192,700	(7,212)	-3.89%	
INCOME BEFORE INCOME TAXES	1,400,697	2,689,967	(1,289,270)	-92.04%	Resulting from net impact of above differences
PROVISION FOR INCOME TAXES	360,039	1,017,800	(657,761)	-182.69%	Resulting from net impact of above differences
NET INCOME	1,040,657	1,672,167	(631,510)	-60.68%	Resulting from net impact of above differences

<i>Month/Year:</i> DELTA NATURAL GAS COMPANY	CM CY (4.2018)	CM CY Budget (4.2018))	Variance	% Variance	Explanation
OPERATING REVENUES	4,943,274	7,596,900	(2,653,626)	-53.68%	
OPERATING EXPENSES:					
Purchased Gas	1,949,272	2,816,900	(867,628)	-44.51%	Due primarily to lower purchased gas volumes and unit purchased gas costs
Gross Margin	2,994,002	4,780,000	(1,785,998)	-59.65%	
Acquisition Related Expenses	-	-	-		
Other Operations & Maintenance	973,187	1,074,733	(101,546)	-10.43%	
Depreciation and Amortization	544,162	532,000	12,162	2.23%	
Other Taxes	283,482	292,200	(8,718)	-3.08%	
Total Operating Expenses	3,750,102	4,715,833	(965,731)	-25.75%	
INCOME FROM OPERATIONS	1,193,171	2,881,067	(1,687,896)	-141.46%	Resulting from net impact of above differences
OTHER INCOME (EXPENSE), NET	18,123	1,600	16,523	91.17%	
INTEREST EXPENSES:					
Interest Expense	186,871	192,700	(5,829)	-3.12%	
Interest Expense - Affiliated	-	-	-		
Total Interest Expenses	186,871	192,700	(5,829)	-3.12%	
INCOME BEFORE INCOME TAXES	1,024,424	2,689,967	(1,665,543)	-162.58%	Resulting from net impact of above differences
PROVISION FOR INCOME TAXES	206,105	1,017,800	(811,695)	-393.83%	Resulting from net impact of above differences
NET INCOME	818,319	1,672,167	(853,848)	-104.34%	Resulting from net impact of above differences

<i>Month/Year:</i> DELTA NATURAL GAS COMPANY	CM CY (5.2018)	CM CY Budget (5.2018))	Variance	% Variance	Explanation
OPERATING REVENUES	2,456,561	7,596,900	(5,140,339)	-209.25%	
OPERATING EXPENSES:					
Purchased Gas	440,311	2,816,900	(2,376,589)	-539.75%	Due primarily to lower purchased gas volumes and unit purchased gas costs
Gross Margin	2,016,250	4,780,000	(2,763,750)	-137.07%	
Acquisition Related Expenses	-	-	-		
Other Operations & Maintenance	1,047,406	1,074,733	(27,327)	-2.61%	
Depreciation and Amortization	550,654	532,000	18,654	3.39%	
Other Taxes	282,031	292,200	(10,169)	-3.61%	
Total Operating Expenses	2,320,401	4,715,833	(2,395,432)	-103.23%	
INCOME FROM OPERATIONS	136,160	2,881,067	(2,744,907)	-2015.94%	Resulting from net impact of above differences
OTHER INCOME (EXPENSE), NET	(35,471)	1,600	(37,071)	104.51%	
INTEREST EXPENSES:					
Interest Expense	191,728	192,700	(972)	-0.51%	
Interest Expense - Affiliated	-	-	-		
Total Interest Expenses	191,728	192,700	(972)	-0.51%	
INCOME BEFORE INCOME TAXES	(91,040)	2,689,967	(2,781,007)	3054.71%	Resulting from net impact of above differences
PROVISION FOR INCOME TAXES	(9,798)	1,017,800	(1,027,598)	10487.93%	Resulting from net impact of above differences
NET INCOME	(81,242)	1,672,167	(1,753,409)	2158.25%	Resulting from net impact of above differences

<i>Month/Year:</i> DELTA NATURAL GAS COMPANY	CM CY (6.2018)	CM CY Budget (6.2018)	Variance	% Variance	Explanation
OPERATING REVENUES	2,282,044	7,596,900	(5,314,856)	-232.90%	
OPERATING EXPENSES:					
Purchased Gas	373,344	2,816,900	(2,443,556)	-654.51%	Due primarily to lower purchased gas volumes and unit purchased gas costs
Gross Margin	1,908,700	4,780,000	(2,871,300)	-150.43%	
Acquisition Related Expenses	-	-	-		
Other Operations & Maintenance	1,189,954	1,074,733	115,221	9.68%	
Depreciation and Amortization	544,999	532,000	12,999	2.39%	
Other Taxes	293,743	292,200	1,543	0.53%	
Total Operating Expenses	2,402,039	4,715,833	(2,313,794)	-96.33%	
INCOME FROM OPERATIONS	(119,995)	2,881,067	(3,001,062)	2500.99%	Resulting from net impact of above differences
OTHER INCOME (EXPENSE), NET	101,315	1,600	99,715	98.42%	
INTEREST EXPENSES:					
Interest Expense	191,690	192,700	(1,010)	-0.53%	
Interest Expense - Affiliated	-	-	-		
Total Interest Expenses	191,690	192,700	(1,010)	-0.53%	
INCOME BEFORE INCOME TAXES	(210,370)	2,689,967	(2,900,337)	1378.68%	Resulting from net impact of above differences
PROVISION FOR INCOME TAXES	(60,584)	1,017,800	(1,078,384)	1779.98%	Resulting from net impact of above differences
NET INCOME	(149,786)	1,672,167	(1,821,953)	1216.37%	Resulting from net impact of above differences

<i>Month/Year:</i> DELTA NATURAL GAS COMPANY	CM CY (7.2018)	CM CY Budget (7.2018)	Variance	% Variance	Explanation
OPERATING REVENUES	2,224,431	7,596,900	(5,372,469)	-241.52%	
OPERATING EXPENSES:					
Purchased Gas	347,135	2,816,900	(2,469,765)	-711.47%	Due primarily to lower purchased gas volumes and unit purchased gas costs
Gross Margin	1,877,296	4,780,000	(2,902,704)	-154.62%	
Acquisition Related Expenses	-	-	-		
Other Operations & Maintenance	946,868	1,074,733	(127,865)	-13.50%	
Depreciation and Amortization	554,200	532,000	22,200	4.01%	
Other Taxes	281,801	292,200	(10,399)	-3.69%	
Total Operating Expenses	2,130,004	4,715,833	(2,585,829)	-121.40%	
INCOME FROM OPERATIONS	94,426	2,881,067	(2,786,641)	-2951.13%	Resulting from net impact of above differences
OTHER INCOME (EXPENSE), NET	(36,002)	1,600	(37,602)	104.44%	
INTEREST EXPENSES:					
Interest Expense	191,229	192,700	(1,471)	-0.77%	
Interest Expense - Affiliated	-	-	-		
Total Interest Expenses	191,229	192,700	(1,471)	-0.77%	
INCOME BEFORE INCOME TAXES	(132,804)	2,689,967	(2,822,771)	2125.52%	Resulting from net impact of above differences
PROVISION FOR INCOME TAXES	(36,122)	1,017,800	(1,053,922)	2917.66%	Resulting from net impact of above differences
NET INCOME	(96,682)	1,672,167	(1,768,849)	1829.56%	Resulting from net impact of above differences

<i>Month/Year:</i> DELTA NATURAL GAS COMPANY	CM CY (8.2018)	CM CY Budget (8.2018)	Variance	% Variance	Explanation
OPERATING REVENUES	2,245,800	7,596,900	(5,351,100)	-238.27%	
OPERATING EXPENSES:					
Purchased Gas	361,282	2,816,900	(2,455,618)	-679.69%	Due primarily to lower purchased gas volumes and unit purchased gas costs
Gross Margin	1,884,518	4,780,000	(2,895,482)	-153.65%	
Acquisition Related Expenses	-	-	-		
Other Operations & Maintenance	1,022,093	1,074,733	(52,640)	-5.15%	
Depreciation and Amortization	555,212	532,000	23,212	4.18%	
Other Taxes	281,482	292,200	(10,718)	-3.81%	
Total Operating Expenses	2,220,070	4,715,833	(2,495,763)	-112.42%	
INCOME FROM OPERATIONS	25,730	2,881,067	(2,855,337)	-11097.16%	Resulting from net impact of above differences
OTHER INCOME (EXPENSE), NET	47,130	1,600	45,530	96.61%	
INTEREST EXPENSES:					
Interest Expense	187,034	192,700	(5,666)	-3.03%	
Interest Expense - Affiliated	-	-	-		
Total Interest Expenses	187,034	192,700	(5,666)	-3.03%	
INCOME BEFORE INCOME TAXES	(114,174)	2,689,967	(2,804,141)	2456.03%	Resulting from net impact of above differences
PROVISION FOR INCOME TAXES	(31,359)	1,017,800	(1,049,159)	3345.68%	Resulting from net impact of above differences
NET INCOME	(82,815)	1,672,167	(1,754,982)	2119.16%	Resulting from net impact of above differences

<i>Month/Year:</i> DELTA NATURAL GAS COMPANY	CM CY (9.2018)	CM CY Budget (9.2018))	Variance	% Variance	Explanation
OPERATING REVENUES	(21,967)	7,596,900	(7,618,867)	34683.65%	
OPERATING EXPENSES:					
Purchased Gas	367,851	2,816,900	(2,449,049)	-665.77%	Due primarily to lower purchased gas volumes and unit purchased gas costs
Gross Margin	(389,818)	4,780,000	(5,169,818)	1326.21%	
Acquisition Related Expenses	-	-	-		
Other Operations & Maintenance	936,182	1,074,733	(138,551)	-14.80%	
Depreciation and Amortization	557,297	532,000	25,297	4.54%	
Other Taxes	292,852	292,200	652	0.22%	
Total Operating Expenses	2,154,182	4,715,833	(2,561,651)	-118.92%	
INCOME FROM OPERATIONS	(2,176,149)	2,881,067	(5,057,216)	232.39%	Resulting from net impact of above differences
OTHER INCOME (EXPENSE), NET	(1,084,445)	1,600	(1,086,045)	100.15%	
INTEREST EXPENSES:					
Interest Expense	182,940	192,700	(9,760)	-5.34%	
Interest Expense - Affiliated	-	-	-		
Total Interest Expenses	182,940	192,700	(9,760)	-5.34%	
INCOME BEFORE INCOME TAXES	(3,443,534)	2,689,967	(6,133,501)	178.12%	Resulting from net impact of above differences
PROVISION FOR INCOME TAXES	(866,191)	1,017,800	(1,883,991)	217.50%	Resulting from net impact of above differences
NET INCOME	(2,577,343)	1,672,167	(4,249,510)	164.88%	Resulting from net impact of above differences

<i>Month/Year:</i> DELTA NATURAL GAS COMPANY	<i>CM CY</i> <i>(10.2018)</i>	<i>CM CY Budget</i> <i>(10.2018)</i>	<i>Variance</i>	<i>% Variance</i>	<i>Explanation</i>
OPERATING REVENUES	2,825,207	7,596,900	(4,771,693)	-168.90%	
OPERATING EXPENSES:					
Purchased Gas	621,717	2,816,900	(2,195,183)	-353.08%	Due primarily to lower purchased gas volumes and unit purchased gas costs
Gross Margin	2,203,490	4,780,000	(2,576,510)	-116.93%	
Acquisition Related Expenses	-	-	-		
Other Operations & Maintenance	858,833	1,074,733	(215,900)	-25.14%	
Depreciation and Amortization	559,739	532,000	27,739	4.96%	
Other Taxes	125,952	292,200	(166,248)	-131.99%	
Total Operating Expenses	2,166,241	4,715,833	(2,549,592)	-117.70%	
INCOME FROM OPERATIONS	658,967	2,881,067	(2,222,100)	-337.21%	Resulting from net impact of above differences
OTHER INCOME (EXPENSE), NET	(45,473)	1,600	(47,073)	103.52%	
INTEREST EXPENSES:					
Interest Expense	181,743	192,700	(10,957)	-6.03%	
Interest Expense - Affiliated	-	-	-		
Total Interest Expenses	181,743	192,700	(10,957)	-6.03%	
INCOME BEFORE INCOME TAXES	431,751	2,689,967	(2,258,216)	-523.04%	Resulting from net impact of above differences
PROVISION FOR INCOME TAXES	107,263	1,017,800	(910,537)	-848.88%	Resulting from net impact of above differences
NET INCOME	324,488	1,672,167	(1,347,679)	-415.33%	Resulting from net impact of above differences

<i>Month/Year:</i> DELTA NATURAL GAS COMPANY	CM CY <i>(11.2018)</i>	CM CY Budget <i>(11.2018)</i>	Variance	% Variance	Explanation
OPERATING REVENUES	5,189,624	7,596,900	(2,407,276)	-46.39%	
OPERATING EXPENSES:					
Purchased Gas	1,911,828	2,816,900	(905,072)	-47.34%	Due primarily to lower purchased gas volumes and unit purchased gas costs
Gross Margin	3,277,795	4,780,000	(1,502,205)	-45.83%	
Acquisition Related Expenses	-	-	-		
Other Operations & Maintenance	1,174,520	1,074,733	99,787	8.50%	
Depreciation and Amortization	562,281	532,000	30,281	5.39%	
Other Taxes	260,062	292,200	(32,138)	-12.36%	
Total Operating Expenses	3,908,691	4,715,833	(807,142)	-20.65%	
INCOME FROM OPERATIONS	1,280,932	2,881,067	(1,600,135)	-124.92%	Resulting from net impact of above differences
OTHER INCOME (EXPENSE), NET	(64,285)	1,600	(65,885)	102.49%	
INTEREST EXPENSES:					
Interest Expense	180,050	192,700	(12,650)	-7.03%	
Interest Expense - Affiliated	-	-	-		
Total Interest Expenses	180,050	192,700	(12,650)	-7.03%	
INCOME BEFORE INCOME TAXES	1,036,598	2,689,967	(1,653,369)	-159.50%	Resulting from net impact of above differences
PROVISION FOR INCOME TAXES	2,174,138	1,017,800	1,156,338	53.19%	Resulting from net impact of above differences
NET INCOME	(1,137,540)	1,672,167	(2,809,707)	247.00%	Resulting from net impact of above differences

<i>Month/Year:</i> DELTA NATURAL GAS COMPANY	<i>CM CY</i> <i>(12.2018)</i>	<i>CM CY Budget</i> <i>(12.2018)</i>	<i>Variance</i>	<i>% Variance</i>	<i>Explanation</i>
OPERATING REVENUES	6,513,633	7,596,900	(1,083,267)	-16.63%	
OPERATING EXPENSES:					
Purchased Gas	2,357,630	2,816,900	(459,270)	-19.48%	Due primarily to lower purchased gas volumes and unit purchased gas costs
Gross Margin	4,156,003	4,780,000	(623,997)	-15.01%	
Acquisition Related Expenses	-	-	-		
Other Operations & Maintenance	1,475,416	1,074,733	400,683	27.16%	
Depreciation and Amortization	563,382	532,000	31,382	5.57%	
Other Taxes	247,038	292,200	(45,162)	-18.28%	
Total Operating Expenses	4,643,467	4,715,833	(72,366)	-1.56%	
INCOME FROM OPERATIONS	1,870,166	2,881,067	(1,010,901)	-54.05%	Resulting from net impact of above differences
OTHER INCOME (EXPENSE), NET	(395,277)	1,600	(396,877)	100.40%	
INTEREST EXPENSES:					
Interest Expense	177,324	192,700	(15,376)	-8.67%	
Interest Expense - Affiliated	-	-	-		
Total Interest Expenses	177,324	192,700	(15,376)	-8.67%	
INCOME BEFORE INCOME TAXES	1,297,566	2,689,967	(1,392,401)	-107.31%	Resulting from net impact of above differences
PROVISION FOR INCOME TAXES	272,530	1,017,800	(745,270)	-273.46%	Resulting from net impact of above differences
NET INCOME	1,025,036	1,672,167	(647,131)	-63.13%	Resulting from net impact of above differences

<i>Month/Year:</i> DELTA NATURAL GAS COMPANY	<i>CM CY</i> (1.2019)	<i>CM CY Budget</i> (1.2019)	<i>Variance</i>	<i>% Variance</i>	<i>Explanation</i>
OPERATING REVENUES	7,753,942	6,714,500	1,039,442	13.41%	
OPERATING EXPENSES:					
Purchased Gas	3,074,007	2,730,300	343,707	11.18%	Due primarily to higher purchased gas volumes.
Gross Margin	4,679,935	3,984,200	695,735	14.87%	
Acquisition Related Expenses			-		
Other Operations & Maintenance	1,324,130	1,085,000	239,130	18.06%	
Depreciation and Amortization	611,921	570,000	41,921	6.85%	
Other Taxes	294,729	302,600	(7,871)	-2.67%	
Total Operating Expenses	5,304,787	4,687,900	616,887	11.63%	
INCOME FROM OPERATIONS	2,449,155	2,026,600	422,555	17.25%	Resulting from net impact of above differences
OTHER INCOME (EXPENSE), NET	(81,382)	76,300	(157,682)	193.76%	
INTEREST EXPENSES:					
Interest Expense	108,766	175,900	(67,134)	-61.72%	
Interest Expense - Affiliated	-	-	-		
Total Interest Expenses	108,766	175,900	(67,134)	-61.72%	
INCOME BEFORE INCOME TAXES	2,259,007	1,927,000	332,007	14.70%	Resulting from net impact of above differences
PROVISION FOR INCOME TAXES	575,633	378,225	197,408	34.29%	Resulting from net impact of above differences
NET INCOME	1,683,374	1,548,775	134,599	8.00%	Resulting from net impact of above differences

<i>Month/Year:</i> DELTA NATURAL GAS COMPANY	<i>CM CY</i> (2.2019)	<i>CM CY Budget</i> (2.2019)	<i>Variance</i>	<i>% Variance</i>	<i>Explanation</i>
OPERATING REVENUES	6,116,153	8,158,400	(2,042,247)	-33.39%	
OPERATING EXPENSES:					
Purchased Gas	2,247,219	3,608,400	(1,361,181)	-60.57%	Due primarily to lower purchased gas volumes and unit purchased gas costs
Gross Margin	3,868,934	4,550,000	(681,066)	-17.60%	
Acquisition Related Expenses			-		
Other Operations & Maintenance	801,825	957,300	(155,475)	-19.39%	
Depreciation and Amortization	611,069	572,000	39,069	6.39%	
Other Taxes	323,397	302,600	20,797	6.43%	
Total Operating Expenses	3,983,509	5,440,300	(1,456,791)	-36.57%	
INCOME FROM OPERATIONS	2,132,643	2,718,100	(585,457)	-27.45%	Resulting from net impact of above differences
OTHER INCOME (EXPENSE), NET	(112,312)	76,000	(188,312)	167.67%	
INTEREST EXPENSES:					
Interest Expense	243,551	176,000	67,551	27.74%	
Interest Expense - Affiliated	-	-	-		
Total Interest Expenses	243,551	176,000	67,551	27.74%	
INCOME BEFORE INCOME TAXES	1,776,781	2,618,100	(841,319)	-47.35%	Resulting from net impact of above differences
PROVISION FOR INCOME TAXES	321,997	550,725	(228,728)	-71.03%	Resulting from net impact of above differences
NET INCOME	1,454,784	2,067,375	(612,591)	-42.11%	Resulting from net impact of above differences

<i>Month/Year:</i> DELTA NATURAL GAS COMPANY	<i>CM CY</i> (3.2019)	<i>CM CY Budget</i> (3.2019)	<i>Variance</i>	<i>% Variance</i>	<i>Explanation</i>
OPERATING REVENUES	5,969,290	5,432,400	536,890	8.99%	
OPERATING EXPENSES:					
Purchased Gas	2,247,746	2,049,800	197,946	8.81%	Due primarily to higher purchased gas volumes.
Gross Margin	3,721,543	3,382,600	338,943	9.11%	
Acquisition Related Expenses			-		
Other Operations & Maintenance	1,138,508	1,019,200	119,308	10.48%	
Depreciation and Amortization	610,478	574,000	36,478	5.98%	
Other Taxes	285,356	306,500	(21,144)	-7.41%	
Total Operating Expenses	4,282,088	3,949,500	332,588	7.77%	
INCOME FROM OPERATIONS	1,687,201	1,482,900	204,301	12.11%	Resulting from net impact of above differences
OTHER INCOME (EXPENSE), NET	362,769	76,500	286,269	78.91%	
INTEREST EXPENSES:					
Interest Expense	165,940	179,800	(13,860)	-8.35%	
Interest Expense - Affiliated	-	-	-		
Total Interest Expenses	165,940	179,800	(13,860)	-8.35%	
INCOME BEFORE INCOME TAXES	1,884,031	1,379,600	504,431	26.77%	Resulting from net impact of above differences
PROVISION FOR INCOME TAXES	(136,946)	241,525	(378,471)	276.36%	Resulting from net impact of above differences
NET INCOME	2,020,977	1,138,075	882,902	43.69%	Resulting from net impact of above differences

<i>Month/Year:</i> DELTA NATURAL GAS COMPANY	<i>CM CY</i> (4.2019)	<i>CM CY Budget</i> (4.2019)	<i>Variance</i>	<i>% Variance</i>	<i>Explanation</i>
OPERATING REVENUES	3,356,931	2,737,400	619,531	18.46%	
OPERATING EXPENSES:					
Purchased Gas	881,675	650,200	231,475	26.25%	Due primarily to higher purchased gas volumes.
Gross Margin	2,475,257	2,087,200	388,057	15.68%	
Acquisition Related Expenses			-		
Other Operations & Maintenance	1,022,709	1,065,700	(42,991)	-4.20%	
Depreciation and Amortization	609,574	576,000	33,574	5.51%	
Other Taxes	287,105	302,600	(15,495)	-5.40%	
Total Operating Expenses	2,801,062	2,594,500	206,562	7.37%	
INCOME FROM OPERATIONS	555,869	142,900	412,969	74.29%	Resulting from net impact of above differences
OTHER INCOME (EXPENSE), NET	11,669	76,500	(64,831)	-555.56%	
INTEREST EXPENSES:					
Interest Expense	179,257	181,000	(1,743)	-0.97%	
Interest Expense - Affiliated	-	-	-		
Total Interest Expenses	179,257	181,000	(1,743)	-0.97%	
INCOME BEFORE INCOME TAXES	388,282	38,400	349,882	90.11%	Resulting from net impact of above differences
PROVISION FOR INCOME TAXES	182,752	(93,075)	275,827	150.93%	Resulting from net impact of above differences
NET INCOME	205,530	131,475	74,055	36.03%	Resulting from net impact of above differences

<i>Month/Year:</i> DELTA NATURAL GAS COMPANY	CM CY (5.2019)	CM CY Budget (5.2019)	Variance	% Variance	Explanation
OPERATING REVENUES	2,200,209	4,408,500	(2,208,291)	-100.37%	
OPERATING EXPENSES:					
Purchased Gas	325,467	1,593,400	(1,267,933)	-389.57%	Due primarily to lower purchased gas volumes and unit purchased gas costs
Gross Margin	1,874,741	2,815,100	(940,359)	-50.16%	
Acquisition Related Expenses			-		
Other Operations & Maintenance	1,090,011	977,400	112,611	10.33%	
Depreciation and Amortization	604,334	578,000	26,334	4.36%	
Other Taxes	288,508	303,100	(14,592)	-5.06%	
Total Operating Expenses	2,308,320	3,451,900	(1,143,580)	-49.54%	
INCOME FROM OPERATIONS	(108,111)	956,600	(1,064,711)	984.83%	Resulting from net impact of above differences
OTHER INCOME (EXPENSE), NET	13,047	76,500	(63,453)	-486.34%	
INTEREST EXPENSES:					
Interest Expense	173,961	185,900	(11,939)	-6.86%	
Interest Expense - Affiliated	-	-	-		
Total Interest Expenses	173,961	185,900	(11,939)	-6.86%	
INCOME BEFORE INCOME TAXES	(269,025)	847,200	(1,116,225)	414.92%	Resulting from net impact of above differences
PROVISION FOR INCOME TAXES	(37,110)	108,825	(145,935)	393.25%	Resulting from net impact of above differences
NET INCOME	(231,915)	738,375	(970,290)	418.38%	Resulting from net impact of above differences

<i>Month/Year:</i> DELTA NATURAL GAS COMPANY	CM CY (6.2019)	CM CY Budget (6.2019)	Variance	% Variance	Explanation
OPERATING REVENUES	2,196,034	2,062,400	133,634	6.09%	
OPERATING EXPENSES:					
Purchased Gas	363,211	299,500	63,711	17.54%	Due primarily to higher purchased gas volumes.
Gross Margin	1,832,823	1,762,900	69,923	3.82%	
Acquisition Related Expenses			-		
Other Operations & Maintenance	974,786	1,031,900	(57,114)	-5.86%	
Depreciation and Amortization	606,058	580,000	26,058	4.30%	
Other Taxes	335,731	302,600	33,131	9.87%	
Total Operating Expenses	2,279,787	2,214,000	65,787	2.89%	
INCOME FROM OPERATIONS	(83,753)	(151,600)	67,847	-81.01%	Resulting from net impact of above differences
OTHER INCOME (EXPENSE), NET	65,967	76,400	(10,433)	-15.82%	
INTEREST EXPENSES:					
Interest Expense	178,081	186,000	(7,919)	-4.45%	
Interest Expense - Affiliated	-	-	-		
Total Interest Expenses	178,081	186,000	(7,919)	-4.45%	
INCOME BEFORE INCOME TAXES	(195,866)	(261,200)	65,334	-33.36%	Resulting from net impact of above differences
PROVISION FOR INCOME TAXES	14,765	(167,775)	182,540	1236.30%	Resulting from net impact of above differences
NET INCOME	(210,631)	(93,425)	(117,206)	55.65%	Resulting from net impact of above differences

<i>Month/Year:</i> DELTA NATURAL GAS COMPANY	<i>CM CY</i> (7.2019)	<i>CM CY Budget</i> (7.2019)	<i>Variance</i>	<i>% Variance</i>	<i>Explanation</i>
OPERATING REVENUES	2,022,121	1,922,900	99,221	4.91%	
OPERATING EXPENSES:					
Purchased Gas	294,741	262,600	32,141	10.90%	Due primarily to higher purchased gas volumes.
Gross Margin	1,727,380	1,660,300	67,080	3.88%	
Acquisition Related Expenses			-		
Other Operations & Maintenance	1,109,729	1,070,900	38,829	3.50%	
Depreciation and Amortization	611,373	582,200	29,173	4.77%	
Other Taxes	289,982	304,500	(14,518)	-5.01%	
Total Operating Expenses	2,305,825	2,220,200	85,625	3.71%	
INCOME FROM OPERATIONS	(283,704)	(297,300)	13,596	-4.79%	Resulting from net impact of above differences
OTHER INCOME (EXPENSE), NET	(8,488)	76,200	(84,688)	997.75%	
INTEREST EXPENSES:					
Interest Expense	179,273	186,000	(6,727)	-3.75%	
Interest Expense - Affiliated	-	-	-		
Total Interest Expenses	179,273	186,000	(6,727)	-3.75%	
INCOME BEFORE INCOME TAXES	(471,465)	(407,100)	(64,365)	13.65%	Resulting from net impact of above differences
PROVISION FOR INCOME TAXES	(69,361)	(204,075)	134,714	-194.22%	Resulting from net impact of above differences
NET INCOME	(402,104)	(203,025)	(199,079)	49.51%	Resulting from net impact of above differences

<i>Month/Year:</i> DELTA NATURAL GAS COMPANY	CM CY (8.2019)	CM CY Budget (8.2019)	Variance	% Variance	Explanation
OPERATING REVENUES	2,048,350	2,060,100	(11,750)	-0.57%	
OPERATING EXPENSES:					
Purchased Gas	280,730	305,700	(24,970)	-8.89%	Due primarily to lower purchased gas volumes and unit purchased gas costs
Gross Margin	1,767,619	1,754,400	13,219	0.75%	
Acquisition Related Expenses			-		
Other Operations & Maintenance	1,275,353	1,061,900	213,453	16.74%	
Depreciation and Amortization	619,993	584,400	35,593	5.74%	
Other Taxes	286,271	303,800	(17,529)	-6.12%	
Total Operating Expenses	2,462,346	2,255,800	206,546	8.39%	
INCOME FROM OPERATIONS	(413,997)	(195,700)	(218,297)	52.73%	Resulting from net impact of above differences
OTHER INCOME (EXPENSE), NET	(3,787)	76,600	(80,387)	2122.66%	
INTEREST EXPENSES:					
Interest Expense	180,276	182,900	(2,624)	-1.46%	
Interest Expense - Affiliated	-	-	-		
Total Interest Expenses	180,276	182,900	(2,624)	-1.46%	
INCOME BEFORE INCOME TAXES	(598,059)	(302,000)	(296,059)	49.50%	Resulting from net impact of above differences
PROVISION FOR INCOME TAXES	(87,984)	(177,975)	89,991	-102.28%	Resulting from net impact of above differences
NET INCOME	(510,075)	(124,025)	(386,050)	75.68%	Resulting from net impact of above differences

DELTA NATURAL GAS COMPANY, INC.

CASE NO. 2021-00185

FIRST ATTORNEY GENERAL DATA REQUEST

DATED JULY 14, 2021

27. **Variance Reports for Construction Costs (UPDATE).** Tab 45 provides a monthly budget variance report for operating income statement accounts. Address the following:
- a. Provide an annual budget variance report (for the entire year, not on a monthly basis) in a similar format as Tab 45 (including the amount and percent variance, along with an explanation for the variance) for the capital/construction budget for calendar years 2015 through 2020. Also, provide this same information on a year-to-date basis through 2021 (and provide monthly updates through the conclusion of this proceeding).
 - b. Explain if Delta prepares a monthly or annual capital/construction budget variance report as part of its management reports, and if not, then explain how construction projects are periodically monitored and provide copies of other reports and documentation that were reviewed regarding the capital/construction budget for calendar years 2015 through 2021 year-to-date.

Response:

- a. Delta predominately prepares annual budgets by FERC account, not at the individual project level. Accordingly, Delta is unable to evaluate variances of individual projects and to provide an annual budget variance for any specific duration.
- b. Delta prepares monthly capital spending variance reports by FERC account, not by individual project. Every month, Operations reviews a monthly capital budget report providing the current amount spent in FERC capital accounts. Upon the start date of capital construction projects, capital dollars expended can be monitored in a specific account until completion of the project, but not monitored at the project level.

Sponsoring Witness: Jonathan Morphew

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

FIRST ATTORNEY GENERAL DATA REQUEST
DATED JULY 14, 2021

28. **Budget and Forecast Process.** Provide a copy of Delta's formal written budgeting and forecasting procedures, guidelines, and methods for the revenue budget, expense budget, and the capital/construction budget for the period January 2017 through the most recent date available, and explain the changes made to these budgeting/forecasting procedures, guidelines and methods during this period (and the reasons for those changes).

Response:

Due to the changes in ownership, Delta's budget and forecasting procedures have varied each year in question.

Until September 2017, Delta was a stand-alone public company with a June 30 fiscal year-end. The budgets for the fiscal years ending June 30, 2017, and June 30, 2018, were prepared by Delta's Kentucky employees and approved by Delta's Board of Directors on May 18, 2016 and May 18, 2017, respectively.

Delta adopted PNG's calendar year-end so revised the fiscal year ending June 30, 2018 budget to serve as a calendar year ending December 31, 2018 budget. PNG management approved this budget.

Delta did not convert to SAP for general ledger until January 1, 2019, so Delta prepared the 2019 budget on its former system in late 2018. This 2019 budget, prepared similarly to the 2017 and 2018 budgets, was approved by PNG management and manually converted by PNG into the SAP format.

Since the 2020 budget was prepared during 2019, it was based significantly again on history recorded on the former general ledger system, in service through December 31, 2018, so again required more manual conversion prior to loading in SAP, rather than following the standard PNG budget process. The 2020 budget was approved by PNG management.

The 2021 budget was the first year the budget was prepared based on historical data recorded in SAP thus not requiring manual conversions and followed the PNG budget process. The Delta/PNG budgeting process is described by Mr. Brown in his testimony on page 10 line 11 through page 11 line 20. It was also the first year the budget process was overseen by Essential. The role Essential plays in the budgeting process is described by Mr. Packer in his testimony on page 4 line 12 through page 5 line 11. Essential's Board approved the 2021 consolidated Essential budget on December 16, 2020.

Sponsoring Witness: John B. Brown and William C. Packer

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

FIRST ATTORNEY GENERAL DATA REQUEST
DATED JULY 14, 2021

29. **Budget/Forecast Issues.** Witness John B. Brown’s direct testimony (page 10, lines 22 – 23) states that Delta has utilized the budget process to prepare forecasted test year information in this case. Also, he explains that the capital budget is provided to PNG’s Capital Review Committee and the Board for approval, although he does not discuss any similar budget approval process for the operating expense budget other than approval by “senior leadership” (page 11, lines 1 – 17). Also, Witness William C. Packer (page 5, lines 2 to 4) states that at Essential, the state subsidiary President and chief financial personnel (such as the state Controller), direct the preparation of budgets. Address the following:
- a. Please clarify if Delta intends to use the terms “budget” and “forecast” as having the same meaning, and explain if the expense “budget” is the same as the expense “forecast.” If there are differences between the expense “budget” and expense “forecast”, then explain the reasons for these differences and explain how the Company uses and relies upon the “budget” compared to the “forecast.” Also, provide both the expense budget and forecast (by account number) for each of the calendar years 2017 to 2020, and 2021 year-to-date, and identify and reconcile all differences in amounts by account number (or type of expense, such as payroll), and explain why these differences exist.
 - b. Explain if Delta uses the same expense budget/forecasting process on a year-to-year recurring basis (when no rate cases are filed), as was used in this rate case (which uses “rate case-type adjustments” to adjust from base period amounts to a forecasted amounts). Explain why or why not.
 - c. If Delta uses a different expense budget/forecasting process in years when no rate cases are filed, explain that budget/forecasting process in detail (provide copies of these formal written budget/forecasting procedures, guidelines and methods) and explain why that budget/forecasting process was not used in this rate case.
 - d. For each of the four prior calendar years 2017 to 2020, provide the annual expense budgets (it is not necessary to provide on a monthly basis) by account number, and provide the:
 - i) underlying base period amounts (and identify which calendar years to which these correspond) as the starting point for the budget (similar to the base period of September 2020 to August 31, 2021 being the base period in this rate case).
 - ii) total annual amount of adjustments to each expense account or type of expense (such as payroll), similar to the rate-case type adjustments in this rate case.
 - iii) final budgeted/forecasted expense (resulting from base period plus adjustments similar to the process used in this rate case), and reconcile this to the final budgeted/forecasted expense amount.

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

FIRST ATTORNEY GENERAL DATA REQUEST
DATED JULY 14, 2021

- e. Explain if the revenue budget and the expense budget are approved by a Committee or the Board (similar to the Capital budget process), and explain why or why not. If the revenue and expense budgets are instead approved by “senior leadership” then identify which specific employees/positions comprise senior leadership and explain this process (explain if the state subsidiary President or state Controller that direct the preparation of budgets are also the same leadership team that approve the budgets).
- f. Regarding (e) above, provide a copy of the specific revenue budgets and expense budgets provided to Committees or the Board for approval for calendar years 2017 to 2020 (and provide copies of Minutes or other documentation showing when and how these budgets were approved). Otherwise, provide a copy of the 2017 to 2020 revenue and expense budgets provided to “senior leadership” for approval, and provide documentation to show these budgets were formally approved, the date of approval, and any debate or discussion regarding the budgets (and provide the names and positions of those senior leaders that approved the budgets).

Response:

- a. Delta intends to use the terms “budget” and “forecast” as having the same meaning. The expense “budget” is the same as the expense “forecast.” See the attachments to AG-1 #22 for annual budgets for all of the periods requested by account number. There are no reconciling items between budgets and forecasts since they are one and the same.
- b. The Company is currently in the process of preparing the 2022 budget amounts in the format necessary to be reviewed by PNG and Essential. The budget is typically approved by the Board in December each year. Delta’s preparation of the 2022 budget was accelerated due to the timing of the rate case, the final budget will mirror the 2022 Forecast in the case. Our normal budgeting process, as was our rate case preparation process, is to rely on historical actuals and make adjustments to the actuals based on known or anticipated changes.

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

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

- c. Not applicable.
- d. See attached statements.
- e. See the response to Question 28 for a discussion of the body approving each budget in recent years. Ultimately, the Board of Directors of Essential Utilities approves the consolidated budgets.
- f. See the attachments to Question 22 for Board of Directors minutes approving annual budgets for the relevant years, including minutes from the Essential Board of Directors approving the consolidated 2021 budgets.

Sponsoring Witness: John B. Brown / William C. Packer

<u>Structure</u>	<u>GL Account</u>	<u>Description</u>	<u>2015 Actuals</u>	<u>2017 Budget</u>	<u>Adjustments</u>
		Delta	(\$51,177,961.40)	(\$48,881,500.00)	(\$2,296,461.40)
OPERATING REVENUES	4111010	Residential Gas Sales - Billed	(\$1,850,109.41)	(\$1,448,493.00)	(\$401,616.41)
	4111020	Residential Gas Sales - Unbilled	\$54,134.78		\$54,134.78
	4115040	Misc Gas Service Revenues	(\$850.00)		(\$850.00)
	4115050	Other Miscellaneous Service Revenues	(\$533.25)		(\$533.25)
OPERATING REVENUES			(\$52,975,319.28)	(\$50,329,993.00)	(\$2,645,326.28)

<u>Structure</u>	<u>GL Account</u>	<u>Description</u>	<u>Actuals</u>	<u>Budget</u>	<u>Compare</u>
		Delta	\$17,698,836.56	\$13,839,400.00	\$3,859,436.56
Purchased Gas	5205215	Nat Gas Trans Line Purch-Interstate-Gas Costs	\$775,053.78	\$736,460.00	\$38,593.78
	5205450	Unrecovered Purchased Gas Cost Adjustments	\$66,363.32		\$66,363.32
	5340100	Transportation of Gas - Commodity Charges	\$259,383.08		\$259,383.08
Purchased Gas			\$18,799,636.74	\$14,575,860.00	\$4,223,776.74

<u>Structure</u>	<u>GL Account</u>	<u>Description</u>	<u>Actuals</u>	<u>Budget</u>	<u>Compare</u>
		Delta	\$13,491,200.71	\$13,976,900.00	(\$485,699.29)
	5300110	Salaried - Straight-Time Wages	\$451,770.52	\$591,501.00	(\$139,730.48)
	5300120	Salaried - Overtime Wages	\$64,213.63	\$114,814.00	(\$50,600.37)
	5300150	Salaried - Vacation Accrual	\$4,823.08		\$4,823.08
	5300170	Salaried - Incentives / Bonuses	\$22,750.00		\$22,750.00
	5300180	Salaried - Annual Incentive	\$47,861.69	\$109,266.00	(\$61,404.31)
	5300999	Capitalized Labor & Benefits-PROJ SETTLMT USE ONLY	(\$34,020.30)		(\$34,020.30)
	5301010	Employee Benefits - Medical	\$68,944.99	\$92,952.00	(\$24,007.01)
	5301011	Employee Benefits - Medical-HSA Contributions	\$17,500.00	\$14,256.00	\$3,244.00
	5301020	Employee Benefits - Dental / Vision	\$3,593.36	\$6,048.00	(\$2,454.64)
	5301030	Employee Benefits - Life Insurance	(\$289.95)	\$5,916.00	(\$6,205.95)
	5301040	Employee Benefits - Disability	\$2,424.51		\$2,424.51
	5301060	Employee Benefits - OPEB	\$22,816.95	\$16,371.00	\$6,445.95
	5301090	Employee Benefits - Plan Administration	\$3,789.88	\$4,000.00	(\$210.12)
	5301110	Employee Benefits - Pensions	\$5,511.35	\$23,234.00	(\$17,722.65)

5301130	Employee Benefits - Savings Plan	\$27,874.56	\$54,715.00	(\$26,840.44)
5301990	Other Employee Benefits - Miscellaneous	\$206.80		\$206.80
5302010	Travel Expense	\$102.46		\$102.46
5302015	Travel - Meals (50% Non-Deductible)	\$22.68		\$22.68
5302021	Entertainment Expense - Non-Deductible	\$0.18		\$0.18
5302930	Employee Relations Expense	\$0.72	\$185.00	(\$184.28)
5302940	Safety Functions Expense	\$2,444.65	\$7,770.00	(\$5,325.35)
5302990	Miscellaneous Employee-Related Expense	\$1,317.86	\$1,479.00	(\$161.14)
5303020	Contractor Materials		\$120.00	(\$120.00)
5303030	Contractor Services	\$1,535.02		\$1,535.02
5303040	Environmental Services	\$90.00	\$273.00	(\$183.00)
5303110	Office Equipment Maintenance Services	\$74.33	\$66.00	\$8.33
5303120	Computer & Software Maintenance Services	\$20,959.11	\$19,703.00	\$1,256.11
5303130	Building & Grounds Maintenance Services	\$5,487.40	\$4,820.00	\$667.40
5303170	Automobile Repairs/Maintenance	\$775.00	\$960.00	(\$185.00)
5303210	Accounting/Auditing Services	\$2,068.55	\$3,695.00	(\$1,626.45)
5303220	Legal Services	\$471.10	\$370.00	\$101.10
5303310	Consultant Services	\$1,274.81	\$7,581.00	(\$6,306.19)
5303315	IT/Telecom Contractor Services	\$1,472.14	\$18,979.00	(\$17,506.86)
5303320	Training Services	\$36.59	\$1,750.00	(\$1,713.41)
5303325	Professional/Temporary Labor		\$15,830.00	(\$15,830.00)
5303820	Collection Agency Services	\$490.70		\$490.70
5303830	Advertising	\$868.00	\$2,413.00	(\$1,545.00)
5303890	Miscellaneous Outside Services	\$237,253.54	\$37,841.00	\$199,412.54
5303999	Capitalized Outside Services-PROJ SETTLMT USE ONLY	(\$111,357.62)		(\$111,357.62)
5304100	Material Exp-Stock	\$37,777.88	\$57,015.00	(\$19,237.12)
5304200	Material Exp-Non Stk	\$2,557.84	\$4,871.00	(\$2,313.16)
5304210	Auto Parts & Supplies	\$18,771.71	\$26,326.00	(\$7,554.29)
5304310	Office Supplies	\$2,338.89	\$84.00	\$2,254.89
5304320	Postage, Shipping, & Freight	\$16,782.18	\$297.00	\$16,485.18
5304340	Software/Hardware Purchases	\$3,138.66	\$1,200.00	\$1,938.66

Other Operations & Maintenance	5304350	Office Furn & Equip	\$62.57	\$1,021.00	(\$958.43)
	5304390	Misc Supplies		\$99.00	(\$99.00)
	5304410	Purchasing Card Expenses-MC	\$599.42	(\$869.00)	\$1,468.42
	5304510	Gasoline	\$35,826.11	\$55,181.00	(\$19,354.89)
	5304999	Capitalized M&S-PROJ SETTLMT USE ONLY	(\$8,654.76)		(\$8,654.76)
	5305010	Injury Expenses	\$133,754.44		\$133,754.44
	5305050	Worker's Compensation Claim Expenses	\$35,956.68	\$105,456.00	(\$69,499.32)
	5305060	Worker's Compensation Admin	\$163.99		\$163.99
	5306010	Insurance-Directors&Officers/Fiduciary/Crime	\$633.50	\$468.00	\$165.50
	5306020	Insurance-Excess Liability/Surty	\$8,212.36	\$6,588.00	\$1,624.36
	5306060	Insurance-General Property	\$508.45	\$384.00	\$124.45
	5306070	Insurance-Worker's Comp	\$7,736.61	\$5,521.00	\$2,215.61
	5306099	Insurance-Other	\$1,162.11	\$3,576.00	(\$2,413.89)
	5307010	Rent Expense - Buildings	\$24,000.00		\$24,000.00
	5307030	Rent Expense - Equipment (Office & Other)	\$720.00		\$720.00
	5307090	Rent Expense - Miscellaneous		\$4,920.00	(\$4,920.00)
	5308040	Industry Assoc Dues	\$600.48		\$600.48
	5308090	Other Dues&Membershp	\$175.95		\$175.95
	5309010	Utilities - Electric and Gas	\$1,864.23	\$1,953.00	(\$88.77)
	5309020	Utilities - Phone	\$3,860.25	\$4,680.00	(\$819.75)
	5309021	Utilities - Wireless Services-Cell Phones & Pagers		\$247.00	(\$247.00)
	5309030	Utilities - Water	\$933.48	\$734.00	\$199.48
	5310020	Licensing Fees	\$165.00	\$3,834.00	(\$3,669.00)
	5310060	Financing Fees	\$96.06	\$110.00	(\$13.94)
	5310080	Bank Fees	\$9,056.92	\$13,462.00	(\$4,405.08)
	5310090	Miscellaneous Fees	\$215.61		\$215.61
	5311010	Uncollect Accts Exp	\$18,498.54	\$19,086.00	(\$587.46)
	5398000	Secondary Cost Element Charges	\$0.34	(\$68,157.00)	\$68,157.34
	5399040	Lost Discount Exp	\$3.20		\$3.20
	5399070	Vehicle Expenses-M4-Fleet System- Maintenance		\$37,956.00	(\$37,956.00)
5399072	Vehicle Expenses-M4-Fleet System - Ownership		(\$37,956.00)	\$37,956.00	

5399074	Vehicle Purchases	\$107,373.52		\$107,373.52
5399900	Miscellaneous Expense	\$87.46	\$112.00	(\$24.54)
5399998	Project Clearing Account - Settlement	(\$57.62)		(\$57.62)
5399999	Capitalized Other-PROJ SETTLMT USE ONLY	(\$132,555.19)		(\$132,555.19)
5998000	SVC Only-Assoc Co Oper Exp-Accounting Services	\$24,930.80		\$24,930.80
5998010	SVC Only-Assoc Co Oper Exp-Accounts Payable	\$449.16		\$449.16
5998110	SVC Only-Assoc Co Oper Exp-Customer Service	\$12,629.10	\$30,681.00	(\$18,051.90)
5998130	SVC Only-Assoc Co Oper Exp-Employee Relations-HR	\$56.89		\$56.89
5998195	SVC Only-Assoc Co Oper Exp-Inform Technology	\$820.86		\$820.86
5998210	SVC Only-Assoc Co Oper Exp-Legal	\$0.89		\$0.89
5998240	SVC Only-Assoc Co Oper Exp-Tax	\$23,423.88		\$23,423.88
5998250	SVC Only-Assoc Co Oper Exp-Treasury	\$13.22		\$13.22
5998270	SVC Only-Assoc Co Oper Exp-Operations	\$1,666.60		\$1,666.60
5998300	SVC Only-Assoc Co Oper Exp-Rates	\$9,603.66		\$9,603.66
5999050	Inter-Company Operating Expenses-1000-Peoples	\$2,641.17		\$2,641.17
5999150	Inter-Company Labor Support-1000-Peoples		\$466,188.00	(\$466,188.00)
Other Operations & Maintenance		\$14,774,962.10	\$15,878,876.00	(\$1,103,913.90)

<u>Structure</u>	<u>GL Account</u>	<u>Description</u>	<u>Actuals</u>	<u>Budget</u>	<u>Compare</u>
		Delta	\$6,412,731.45	\$6,384,000.00	\$28,731.45
Depreciation and Amortization	5501050	Depreciation Expense - Distribution	\$23,523.84	\$27,600.00	(\$4,076.16)
	5501060	Depreciation Expense - Transportation Equipment	\$31,309.07	\$37,956.00	(\$6,646.93)
	5501070	Depreciation Expense - General Plant & Equipment	\$1,739.56	\$1,740.00	(\$0.44)
	5505010	Amortization Expense - Intangible Property	\$4,267.86	\$12,000.00	(\$7,732.14)
	5505025	Amortization Expense - Leasehold Improvements	\$11,776.21	\$11,904.00	(\$127.79)
Depreciation and Amortization			\$6,485,347.99	\$6,475,200.00	\$10,147.99

<u>Structure</u>	<u>GL Account</u>	<u>Description</u>	<u>Actuals</u>	<u>Budget</u>	<u>Compare</u>
		Delta	\$2,856,253.07	\$3,262,000.00	(\$405,746.93)
Other Taxes	5702100	Property Taxes	\$27,576.63	\$17,000.00	\$10,576.63
	5703100	Payroll Taxes	\$46,975.41	\$68,972.00	(\$21,996.59)

	5709100	Other Miscellaneous Taxes	\$6.00	\$10.00	(\$4.00)
Other Taxes			\$2,930,811.11	\$3,347,982.00	(\$417,170.89)

<u>Structure</u>	<u>GL Account</u>	<u>Description</u>	<u>Actuals</u>	<u>Budget</u>	<u>Compare</u>
		Delta	\$11,005.49	(\$13,100.00)	\$24,105.49
OTHER INCOME (EXPENSE), NET	6201010	Donations - 501(c)(3)	\$121.24		\$121.24
	6202020	Civic/Politic Activities	\$7.80		\$7.80
	6203020	Penalties - Other	\$196.01		\$196.01
OTHER INCOME (EXPENSE), NET			\$11,330.54	(\$13,100.00)	\$24,430.54

<u>Structure</u>	<u>GL Account</u>	<u>Description</u>	<u>Actuals</u>	<u>Budget</u>	<u>Compare</u>
		Delta	\$2,517,295.46	\$2,343,100.00	\$174,195.46
Interest Expense	6404000	Allowance for Funds Used Dur Constr-Debt	(\$311.40)		(\$311.40)
Interest Expense			\$2,516,984.06	\$2,343,100.00	\$173,884.06

<u>Structure</u>	<u>GL Account</u>	<u>Description</u>	<u>Actuals</u>	<u>Budget</u>	<u>Compare</u>
Interest Expense - Affiliated	6406040	Interco Interest Expense-2200-PNG Companies LLC	\$32,131.01	\$54,000.00	(\$21,868.99)
Interest Expense - Affiliated			\$32,131.01	\$54,000.00	(\$21,868.99)

<u>Structure</u>	<u>GL Account</u>	<u>Description</u>	<u>Actuals</u>	<u>Budget</u>	<u>Compare</u>
		Delta	\$3,061,091.53	\$3,483,300.00	(\$422,208.47)
PROVISION FOR INCOME TAXES	6310010	Federal Income Tax Expense		(\$227,103.00)	\$227,103.00
	6320020	Defd Federal Income Tax Expense-Noncurr Asset	(\$244,404.00)		(\$244,404.00)
	6320030	Defd Federal Income Tax Expense-Other Curr Liab	(\$31,927.00)		(\$31,927.00)
	6320040	Defd Federal Income Tax Expense-Plant Noncurr Liab	\$31,715.00		\$31,715.00
	6320050	Defd Federal Income Tax Expense-Other NC Liab	(\$8,196.00)	(\$362,780.00)	\$354,584.00
	6321020	Defd State Income Tax Expense-Noncurr Asset	(\$42,976.00)		(\$42,976.00)
	6321030	Defd State Income Tax Expense-Other Curr Liab	(\$3,802.00)		(\$3,802.00)
	6321040	Defd State Income Tax Expense-Plant Noncurr Liab	\$3,774.00		\$3,774.00
	6321050	Defd State Income Tax Expense-Other NC Liab	(\$975.00)		(\$975.00)
PROVISION FOR INCOME TAXES			\$2,764,300.53	\$2,893,417.00	(\$129,116.47)

Total			(\$4,659,815.20)	(\$4,774,658.00)	\$114,842.80
-------	--	--	------------------	------------------	--------------

Check Figure

PKY	469,732	831,242	(361,510)
Delta	<u>(5,129,547)</u>	<u>(5,605,900)</u>	<u>476,353</u>
Total	<u><u>(4,659,815)</u></u>	<u><u>(4,774,658)</u></u>	<u><u>114,843</u></u>

<u>Structure</u>	<u>GL Account</u>	<u>Description</u>	<u>2016 Actuals</u>	<u>2018 Budget</u>	<u>Adjustments</u>
		Delta	(\$46,351,652.74)	(\$48,881,500.00)	\$2,529,847.26
OPERATING REVENUES	4111010	Residential Gas Sales - Billed	(\$1,505,057.64)	(\$1,555,508.00)	\$50,450.36
	4111020	Residential Gas Sales - Unbilled	(\$26,821.95)		(\$26,821.95)
	4115010	Forfeited Discounts - Gas		(\$71.00)	\$71.00
	4115040	Misc Gas Service Revenues	(\$8,410.89)	(\$9,648.00)	\$1,237.11
	4115050	Other Miscellaneous Service Revenues	(\$853.20)	(\$372.00)	(\$481.20)
	4305035	Revenues from M & J and Contract Work	(\$14,827.10)	(\$18,000.00)	\$3,172.90
	4309190	Other Miscellaneous Revenues	(\$0.41)		(\$0.41)
OPERATING REVENUES			(\$47,907,623.93)	(\$50,465,099.00)	\$2,557,475.07

<u>Structure</u>	<u>GL Account</u>	<u>Description</u>	<u>Actuals</u>	<u>Budget</u>	<u>Compare</u>
		Delta	\$12,421,241.42	\$13,839,400.00	(\$1,418,158.58)
Purchased Gas	5205215	Nat Gas Trans Line Purch-Interstate-Gas Costs	\$571,633.94	\$808,713.00	(\$237,079.06)
	5205450	Unrecovered Purchased Gas Cost Adjustments	\$38,724.64		\$38,724.64
	5340100	Transportation of Gas - Commodity Charges	\$228,472.86		\$228,472.86
Purchased Gas			\$13,260,072.86	\$14,648,113.00	(\$1,388,040.14)

<u>Structure</u>	<u>GL Account</u>	<u>Description</u>	<u>Actuals</u>	<u>Budget</u>	<u>Compare</u>
		Delta	\$13,493,529.07	\$13,395,300.00	\$98,229.07
	5300110	Salaried - Straight-Time Wages	\$513,171.96	\$572,045.00	(\$58,873.04)
	5300111	Salaried - Straight-Time Wages-2200		\$134,007.00	(\$134,007.00)
	5300120	Salaried - Overtime Wages	\$50,669.29	\$60,000.00	(\$9,330.71)
	5300121	Salaried - Overtime Wages-2200		\$4,482.00	(\$4,482.00)
	5300150	Salaried - Vacation Accrual	\$4,757.88		\$4,757.88
	5300170	Salaried - Incentives / Bonuses	\$750.00	\$2,352.00	(\$1,602.00)
	5300171	Salaried - Incentives / Bonuses 2200		\$8,028.00	(\$8,028.00)
	5300180	Salaried - Annual Incentive	\$36,275.12	\$41,250.00	(\$4,974.88)
	5300181	Salaried - Annual Incentive - 2200		\$25,459.00	(\$25,459.00)

5300211	Hourly - Straight-Time Wages - 2200		\$16,041.00	(\$16,041.00)
5300221	Hourly - Overtime Wages - 2200		\$340.00	(\$340.00)
5300281	Hourly - Annual Incentive - 2200		\$1,597.00	(\$1,597.00)
5300999	Capitalized Labor & Benefits-PROJ SETTLMT USE ONLY	(\$91,065.59)		(\$91,065.59)
5301010	Employee Benefits - Medical	\$186,104.04		\$186,104.04
5301011	Employee Benefits - Medical-HSA Contributions	\$19,000.00		\$19,000.00
5301020	Employee Benefits - Dental / Vision	\$4,094.26		\$4,094.26
5301030	Employee Benefits - Life Insurance	(\$3,962.85)		(\$3,962.85)
5301040	Employee Benefits - Disability	\$2,644.92		\$2,644.92
5301060	Employee Benefits - OPEB	\$14,007.15		\$14,007.15
5301090	Employee Benefits - Plan Administration	\$196.95		\$196.95
5301110	Employee Benefits - Pensions	\$6,494.11		\$6,494.11
5301130	Employee Benefits - Savings Plan	\$45,815.77	\$52,873.00	(\$7,057.23)
5301192	Employee Benefits - Medical Dental Vision 2200		\$20,398.00	(\$20,398.00)
5301990	Other Employee Benefits - Miscellaneous	\$912.48		\$912.48
5301991	Other Employee Benefits - Miscellaneous - 2200		\$13,799.00	(\$13,799.00)
5302010	Travel Expense		\$65.00	(\$65.00)
5302020	Entertainment Expense		\$650.00	(\$650.00)
5302021	Entertainment Expense - Non-Deductible	\$7.33		\$7.33
5302930	Employee Relations Expense	\$3,287.31	\$105.00	\$3,182.31
5302940	Safety Functions Expense	\$7,869.77	\$9,335.00	(\$1,465.23)
5302990	Miscellaneous Employee-Related Expense	\$1,370.92	\$1,965.00	(\$594.08)
5303020	Contractor Materials	\$120.00		\$120.00
5303040	Environmental Services	\$303.46	\$389.00	(\$85.54)
5303110	Office Equipment Maintenance Services	\$7.48		\$7.48
5303120	Computer & Software Maintenance Services	\$20,970.69	\$33,760.00	(\$12,789.31)
5303130	Building & Grounds Maintenance Services	\$4,743.00	\$5,855.00	(\$1,112.00)
5303170	Automobile Repairs/Maintenance	\$964.36	\$18,169.00	(\$17,204.64)
5303210	Accounting/Auditing Services	\$3,553.65	\$9,504.00	(\$5,950.35)

Other Operations & Maintenance	5303220	Legal Services	\$509.15	\$444.00	\$65.15
	5303310	Consultant Services	\$10,203.31	\$120.00	\$10,083.31
	5303315	IT/Telecom Contractor Services	\$33,964.27	\$57,472.00	(\$23,507.73)
	5303320	Training Services	\$250.94		\$250.94
	5303325	Professional/Temporary Labor	\$16,698.68	\$6,035.00	\$10,663.68
	5303830	Advertising	\$1,950.50	\$8,300.00	(\$6,349.50)
	5303840	Security & Investigative Services	\$409.14		\$409.14
	5303850	Testing Services		\$144.00	(\$144.00)
	5303890	Miscellaneous Outside Services	\$195,292.25	\$42,164.00	\$153,128.25
	5303999	Capitalized Outside Services-PROJ SETTLMT USE ONLY	(\$169,075.11)		(\$169,075.11)
	5304100	Material Exp-Stock	\$64,347.71	\$46,850.00	\$17,497.71
	5304200	Material Exp-Non Stk	\$5,491.48	\$7,492.00	(\$2,000.52)
	5304210	Auto Parts & Supplies	\$20,549.19		\$20,549.19
	5304310	Office Supplies	\$1,569.24	\$195.00	\$1,374.24
	5304320	Postage, Shipping, & Freight	\$15,629.68	\$10,971.00	\$4,658.68
	5304340	Software/Hardware Purchases	\$11,266.77	\$544.00	\$10,722.77
	5304350	Office Furn & Equip	\$584.65	\$70.00	\$514.65
	5304390	Misc Supplies	\$0.68		\$0.68
	5304410	Purchasing Card Expenses-MC	\$779.06		\$779.06
	5304510	Gasoline	\$36,585.74	\$58,467.00	(\$21,881.26)
	5304999	Capitalized M&S-PROJ SETTLMT USE ONLY	(\$15,819.81)		(\$15,819.81)
	5305010	Injury Expenses	\$5,804.80		\$5,804.80
	5305050	Worker's Compensation Claim Expenses	\$207,531.71	\$28,445.00	\$179,086.71
	5306010	Insurance-Directors&Officers/Fiduciary/Crime	\$594.60	\$804.00	(\$209.40)
	5306020	Insurance-Excess Liability/Surty	\$6,096.07	\$9,202.00	(\$3,105.93)
	5306060	Insurance-General Property	\$465.24	\$708.00	(\$242.76)
	5306070	Insurance-Worker's Comp	\$4,059.03	\$1,164.00	\$2,895.03
	5306099	Insurance-Other	\$2,992.65	\$1,140.00	\$1,852.65
	5307010	Rent Expense - Buildings	\$24,600.00	\$62,629.00	(\$38,029.00)

5307030	Rent Expense - Equipment (Office & Other)	\$947.37		\$947.37
5308010	Subscriptions		\$40.00	(\$40.00)
5308040	Industry Assoc Dues	\$524.04		\$524.04
5308090	Other Dues&Membershp	\$177.68	\$737.00	(\$559.32)
5309010	Utilities - Electric and Gas	\$1,994.61	\$2,016.00	(\$21.39)
5309020	Utilities - Phone	\$4,153.03	\$3,708.00	\$445.03
5309030	Utilities - Water	\$572.47	\$924.00	(\$351.53)
5310020	Licensing Fees	\$50.00	\$2,700.00	(\$2,650.00)
5310060	Financing Fees	\$104.94	\$627.00	(\$522.06)
5310080	Bank Fees	\$15,844.29	\$13,955.00	\$1,889.29
5310090	Miscellaneous Fees	\$125.00		\$125.00
5311010	Uncollect Accts Exp		\$25,000.00	(\$25,000.00)
5398000	Secondary Cost Element Charges	(\$19.48)	\$129,329.00	(\$129,348.48)
5399074	Vehicle Purchases	(\$4,718.00)		(\$4,718.00)
5399900	Miscellaneous Expense	\$24.48		\$24.48
5399997	Project Clearing Account - Entry	(\$2,000.00)		(\$2,000.00)
5399998	Project Clearing Account - Settlement	\$2,000.00		\$2,000.00
5399999	Capitalized Other-PROJ SETTLMT USE ONLY	(\$44,887.97)		(\$44,887.97)
5998000	SVC Only-Assoc Co Oper Exp-Accounting Services	\$39,519.49		\$39,519.49
5998010	SVC Only-Assoc Co Oper Exp-Accounts Payable	\$1,802.99		\$1,802.99
5998030	SVC Only-Assoc Co Oper Exp-Auditing	\$924.14		\$924.14
5998040	SVC Only-Assoc Co Oper Exp-Facilities	\$808.52		\$808.52
5998060	SVC Only-Assoc Co Oper Exp-General Services	\$1,122.22		\$1,122.22
5998110	SVC Only-Assoc Co Oper Exp-Customer Service	\$41,972.24		\$41,972.24
5998130	SVC Only-Assoc Co Oper Exp-Employee Relations-HR	\$8,763.01		\$8,763.01
5998140	SVC Only-Assoc Co Oper Exp-Executive/Admin	\$20,445.92		\$20,445.92
5998150	SVC Only-Assoc Co Oper Exp-Corp Communication	\$381.76		\$381.76
5998160	SVC Only-Assoc Co Oper Exp-Ext. Affairs/Policy	\$810.75		\$810.75
5998195	SVC Only-Assoc Co Oper Exp-Inform Technology	\$46,874.14		\$46,874.14

	5998210	SVC Only-Assoc Co Oper Exp-Legal	\$3,201.76		\$3,201.76
	5998240	SVC Only-Assoc Co Oper Exp-Tax	\$14,678.02		\$14,678.02
	5998250	SVC Only-Assoc Co Oper Exp-Treasury	\$848.08		\$848.08
	5998270	SVC Only-Assoc Co Oper Exp-Operations	\$6,206.61		\$6,206.61
	5998300	SVC Only-Assoc Co Oper Exp-Rates	\$13,125.32		\$13,125.32
	5999050	Inter-Company Operating Expenses-1000-Peoples	\$2,447.29		\$2,447.29
	5999150	Inter-Company Labor Support-1000-Peoples	\$22,828.42		\$22,828.42
Other Operations & Maintenance			\$15,011,577.29	\$14,950,164.00	\$61,413.29

<u>Structure</u>	<u>GL Account</u>	<u>Description</u>	<u>Actuals</u>	<u>Budget</u>	<u>Compare</u>
		Delta	\$6,315,467.44	\$6,384,000.00	(\$68,532.56)
Depreciation and Amortization	5501050	Depreciation Expense - Distribution	\$27,000.23	\$42,600.00	(\$15,599.77)
	5501060	Depreciation Expense - Transportation Equipment	\$37,508.57	\$39,420.00	(\$1,911.43)
	5501070	Depreciation Expense - General Plant & Equipment	\$1,739.56	\$1,790.00	(\$50.44)
	5505010	Amortization Expense - Intangible Property	\$7,430.80	\$16,450.00	(\$9,019.20)
	5505025	Amortization Expense - Leasehold Improvements	\$11,776.21	\$12,000.00	(\$223.79)
Depreciation and Amortization			\$6,400,922.81	\$6,496,260.00	(\$95,337.19)

<u>Structure</u>	<u>GL Account</u>	<u>Description</u>	<u>Actuals</u>	<u>Budget</u>	<u>Compare</u>
		Delta	\$2,760,879.18	\$3,512,800.00	(\$751,920.82)
Other Taxes	5702100	Property Taxes	\$19,442.48	\$18,998.00	\$444.48
	5703100	Payroll Taxes	\$46,806.92	\$55,526.00	(\$8,719.08)
	5703101	Payroll Taxes - 2200		\$14,242.00	(\$14,242.00)
	5709100	Other Miscellaneous Taxes	\$9.00	\$12.00	(\$3.00)
Other Taxes			\$2,827,137.58	\$3,601,578.00	(\$774,440.42)

<u>Structure</u>	<u>GL Account</u>	<u>Description</u>	<u>Actuals</u>	<u>Budget</u>	<u>Compare</u>
		Delta	(\$109,356.09)	\$1,230,300.00	(\$1,339,656.09)
	6201010	Donations - 501(c)(3)		\$5,100.00	(\$5,100.00)

OTHER INCOME (EXPENSE), NET	6201040	Donations - Non 501(c)(3)		\$100.00	(\$100.00)
	6202020	Civic/Politic Activities	\$7.80		\$7.80
OTHER INCOME (EXPENSE), NET			(\$109,348.29)	\$1,235,500.00	(\$1,344,848.29)

<u>Structure</u>	<u>GL Account</u>	<u>Description</u>	<u>Actuals</u>	<u>Budget</u>	<u>Compare</u>
		Delta	\$2,446,695.43	\$2,370,200.00	\$76,495.43
Interest Expense	6402410	Amort Debt Disc & Exp - Debentures		\$7,269.12	(\$7,269.12)
	6404000	Allowance for Funds Used Dur Constr-Debt	(\$201.83)	(\$444.00)	\$242.17
	6499040	Interest Expense - Deposits	\$232.00		\$232.00
Interest Expense			\$2,446,725.60	\$2,377,025.12	\$69,700.48

<u>Structure</u>	<u>GL Account</u>	<u>Description</u>	<u>Actuals</u>	<u>Budget</u>	<u>Compare</u>
Interest Expense - Affiliated	6406040	Interco Interest Expense-2200-PNG Companies LLC	\$52,163.79	\$122,400.00	(\$70,236.21)
Interest Expense - Affiliated			\$52,163.79	\$122,400.00	(\$70,236.21)

<u>Structure</u>	<u>GL Account</u>	<u>Description</u>	<u>Actuals</u>	<u>Budget</u>	<u>Compare</u>
		Delta	\$3,376,962.72	\$3,053,900.00	\$323,062.72
PROVISION FOR INCOME TAXES	6310010	Federal Income Tax Expense	\$1.00		\$1.00
	6320020	Defd Federal Income Tax Expense-Noncurr Asset	(\$334,305.00)		(\$334,305.00)
	6320030	Defd Federal Income Tax Expense-Other Curr Liab	(\$13,616.00)		(\$13,616.00)
	6320040	Defd Federal Income Tax Expense-Plant Noncurr Liab	\$21,049.00		\$21,049.00
	6320050	Defd Federal Income Tax Expense-Other NC Liab	(\$4,154.00)		(\$4,154.00)
	6321020	Defd State Income Tax Expense-Noncurr Asset	(\$59,372.00)		(\$59,372.00)
	6321030	Defd State Income Tax Expense-Other Curr Liab	(\$1,620.00)		(\$1,620.00)
	6321040	Defd State Income Tax Expense-Plant Noncurr Liab	\$2,505.00		\$2,505.00
6321050	Defd State Income Tax Expense-Other NC Liab	(\$494.00)		(\$494.00)	
PROVISION FOR INCOME TAXES			\$2,986,956.72	\$3,053,900.00	(\$66,943.28)

Total			(\$5,031,415.57)	(\$3,980,158.88)	(\$1,051,256.69)
--------------	--	--	-------------------------	-------------------------	-------------------------

Check Figure

PKY	614,818	1,115,441	(500,623)
Delta	<u>(5,646,234)</u>	<u>(5,095,600)</u>	<u>(550,634)</u>
Total	<u><u>(5,031,416)</u></u>	<u><u>(3,980,159)</u></u>	<u><u>(1,051,257)</u></u>

<u>Structure</u>	<u>GL Account</u>	<u>Description</u>	<u>2017 Actuals</u>	<u>2019 Budget *</u>	<u>Adjustments</u>	
		Delta	(\$48,563,292.00)		-\$48,563,292.00	
OPERATING REVENUES	4111010	Residential Gas Sales - Billed	(\$1,387,400.11)	(\$27,173,000.00)	\$25,785,599.89	
	4111020	Residential Gas Sales - Unbilled	(\$42,610.24)	(\$3,700.00)	(\$38,910.24)	
	4112010	Commercial Gas Sales - Billed		(\$17,402,900.00)	\$17,402,900.00	
	4113010	Industrial Gas Sales - Billed		(\$204,000.00)	\$204,000.00	
	4113020	Industrial Gas Sales - Unbilled		(\$15,600.00)	\$15,600.00	
	4115010	Forfeited Discounts - Gas	(\$129.16)	(\$190.00)	\$60.84	
	4115040	Misc Gas Service Revenues	(\$9,649.53)	(\$336,458.00)	\$326,808.47	
	4115050	Other Miscellaneous Service Revenues	(\$367.35)		(\$367.35)	
	4116230	Rev From Trans of Gas-Transm Facil-Nonaffil		(\$3,814,100.00)	\$3,814,100.00	
	4116270	Rev From Trans of Gas-Distr Facil-Off System		(\$1,412,400.00)	\$1,412,400.00	
	4116278	Rev From Trans of Gas-Off System-Affil-1800		(\$2,153,900.00)	\$2,153,900.00	
	4116297	Rev From Trans of Gas-Distr Facil-Affil-1700-DR		(\$1,274,300.00)	\$1,274,300.00	
	4117010	Other Revenues - Sales of Products Extracted		(\$899,300.00)	\$899,300.00	
	4118500	Provision for Rate Refunds			\$2,457,300.00	(\$2,457,300.00)
	4305035	Revenues from M & J and Contract Work	(\$20,207.41)	(\$25,471.00)	\$5,263.59	
4309190	Other Miscellaneous Revenues		(\$54.00)	\$54.00		
OPERATING REVENUES			-\$50,023,655.80	-\$52,258,073.00	\$2,234,417.20	

<u>Structure</u>	<u>GL Account</u>	<u>Description</u>	<u>Actuals</u>	<u>Budget</u>	<u>Compare</u>
		Delta	\$14,503,487.00		\$14,503,487.00
Purchased Gas	5205215	Nat Gas Trans Line Purch-Interstate-Gas Costs	\$637,970.81	\$18,426,633.00	(\$17,788,662.19)
	5205450	Unrecovered Purchased Gas Cost Adjustments	(\$89,586.98)		(\$89,586.98)
	5340100	Transportation of Gas - Commodity Charges	\$222,233.03		\$222,233.03
Purchased Gas			\$15,274,103.86	\$18,426,633.00	-\$3,152,529.14

<u>Structure</u>	<u>GL Account</u>	<u>Description</u>	<u>Actuals</u>	<u>Budget</u>	<u>Compare</u>
------------------	-------------------	--------------------	----------------	---------------	----------------

<u>Structure</u>	<u>GL Account</u>	<u>Description</u>	<u>2017 Actuals</u>	<u>2019 Budget *</u>	<u>Adjustments</u>
		Delta	\$13,118,527.00		\$13,118,527.00
	5300110	Salaried - Straight-Time Wages	\$554,712.52	\$7,282,720.00	(\$6,728,007.48)
	5300111	Salaried - Straight-Time Wages-2200		\$110,228.00	(\$110,228.00)
	5300120	Salaried - Overtime Wages	\$51,749.63	\$281,700.00	(\$229,950.37)
	5300121	Salaried - Overtime Wages-2200		\$532.00	(\$532.00)
	5300150	Salaried - Vacation Accrual	(\$1,140.32)		(\$1,140.32)
	5300171	Salaried - Incentives / Bonuses 2200		\$7,272.00	(\$7,272.00)
	5300180	Salaried - Annual Incentive	\$39,383.15	\$42,120.00	(\$2,736.85)
	5300181	Salaried - Annual Incentive - 2200		\$21,741.00	(\$21,741.00)
	5300211	Hourly - Straight-Time Wages - 2200		\$18,850.00	(\$18,850.00)
	5300221	Hourly - Overtime Wages - 2200		\$735.00	(\$735.00)
	5300281	Hourly - Annual Incentive - 2200		\$1,620.00	(\$1,620.00)
	5300999	Capitalized Labor & Benefits-PROJ SETTLMT USE ONLY	(\$36,856.34)		(\$36,856.34)
	5301010	Employee Benefits - Medical	\$229,157.85	\$1,608,000.00	(\$1,378,842.15)
	5301011	Employee Benefits - Medical-HSA Contributions	\$13,750.00		\$13,750.00
	5301020	Employee Benefits - Dental / Vision	\$6,164.43		\$6,164.43
	5301030	Employee Benefits - Life Insurance	(\$4,433.10)		(\$4,433.10)
	5301040	Employee Benefits - Disability	\$2,505.27		\$2,505.27
	5301060	Employee Benefits - OPEB	\$16,371.09		\$16,371.09
	5301090	Employee Benefits - Plan Administration	\$301.09		\$301.09
	5301110	Employee Benefits - Pensions	\$23,233.87	\$562,000.00	(\$538,766.13)
	5301130	Employee Benefits - Savings Plan	\$49,118.01	\$477,820.00	(\$428,701.99)
	5301192	Employee Benefits - Medical Dental Vision 2200		\$27,741.00	(\$27,741.00)
	5301990	Other Employee Benefits - Miscellaneous		\$106,800.00	(\$106,800.00)
	5302010	Travel Expense	\$49.20	\$654.00	(\$604.80)
	5302020	Entertainment Expense	\$3.66	\$110.00	(\$106.34)
	5302021	Entertainment Expense - Non-Deductible	\$21.77	\$133.00	(\$111.23)

<u>Structure</u>	<u>GL Account</u>	<u>Description</u>	<u>2017 Actuals</u>	<u>2019 Budget *</u>	<u>Adjustments</u>
	5302091	Travel & Entertainment Expense 2200		\$56,116.00	(\$56,116.00)
	5302110	Recruiting Expenses		\$840.00	(\$840.00)
	5302920	Tuition Reimbursement Expense		\$533.00	(\$533.00)
	5302930	Employee Relations Expense	\$2,851.29	\$66,723.00	(\$63,871.71)
	5302940	Safety Functions Expense	\$9,140.28	\$5,880.00	\$3,260.28
	5302990	Miscellaneous Employee-Related Expense	\$1,593.41	\$111,785.00	(\$110,191.59)
	5302991	Misc Employee-Related Expense 2200		\$1,541.00	(\$1,541.00)
	5303030	Contractor Services	\$390.00	\$2,337.00	(\$1,947.00)
	5303040	Environmental Services	\$340.02	\$1,022.00	(\$681.98)
	5303110	Office Equipment Maintenance Services	\$143.66	\$30,000.00	(\$29,856.34)
	5303120	Computer & Software Maintenance Services	\$29,947.02	\$849,471.00	(\$819,523.98)
	5303130	Building & Grounds Maintenance Services	\$4,913.01	\$119,633.00	(\$114,719.99)
	5303140	Security Equipment Maintenance Services		\$779.00	(\$779.00)
	5303170	Automobile Repairs/Maintenance	\$11,491.68		\$11,491.68
	5303190	Miscellaneous Repairs/Maintenance		\$1,298.00	(\$1,298.00)
	5303210	Accounting/Auditing Services	\$4,044.76	\$104,595.00	(\$100,550.24)
	5303220	Legal Services	\$647.17	\$48,534.00	(\$47,886.83)
	5303310	Consultant Services	\$749.21	\$185.00	\$564.21
	5303315	IT/Telecom Contractor Services	\$89,245.99	\$39,170.00	\$50,075.99
	5303320	Training Services	\$165.28	\$427.00	(\$261.72)
	5303325	Professional/Temporary Labor	\$73.62	\$36.00	\$37.62
	5303820	Collection Agency Services		\$372,793.00	(\$372,793.00)
	5303830	Advertising	\$5,550.50		\$5,550.50
	5303840	Security & Investigative Services		\$1,588.00	(\$1,588.00)
	5303850	Testing Services	\$226.00	\$1,263.00	(\$1,037.00)
	5303890	Miscellaneous Outside Services	\$200,561.87	\$1,141,610.00	(\$941,048.13)
	5303991	Miscellaneous Outside Services 2200		\$102.00	(\$102.00)
	5303999	Capitalized Outside Services-PROJ SETTLMT USE ONLY	(\$202,520.74)		(\$202,520.74)

<u>Structure</u>	<u>GL Account</u>	<u>Description</u>	<u>2017 Actuals</u>	<u>2019 Budget *</u>	<u>Adjustments</u>
Other Operations & Maintenance	5304100	Material Exp-Stock	\$55,557.67	\$46,706.00	\$8,851.67
	5304200	Material Exp-Non Stk	\$7,444.25	\$9,936.00	(\$2,491.75)
	5304210	Auto Parts & Supplies	\$7,524.60	\$159,398.00	(\$151,873.40)
	5304310	Office Supplies	\$2,110.40	\$83,278.00	(\$81,167.60)
	5304320	Postage, Shipping, & Freight	\$14,996.00	\$13,135.00	\$1,861.00
	5304340	Software/Hardware Purchases	\$4,360.38	\$4,139.00	\$221.38
	5304350	Office Furn & Equip	\$97.85	\$80.00	\$17.85
	5304360	Promotion Supplies		\$51.00	(\$51.00)
	5304390	Misc Supplies		\$1,072.00	(\$1,072.00)
	5304410	Purchasing Card Expenses-MC	(\$2,270.86)		(\$2,270.86)
	5304510	Gasoline	\$37,513.61	\$878,752.00	(\$841,238.39)
	5304991	Miscellaneous Materials & Supplies-2200		\$262.00	(\$262.00)
	5304999	Capitalized M&S-PROJ SETTLMT USE ONLY	(\$8,320.61)		(\$8,320.61)
	5305020	Damages - Property		\$180.00	(\$180.00)
	5305050	Worker's Compensation Claim Expenses	\$28,444.06		\$28,444.06
	5305060	Worker's Compensation Admin	\$1,437.15		\$1,437.15
	5306010	Insurance-Directors&Officers/Fiduciary/Crime	\$470.82	\$389.00	\$81.82
	5306020	Insurance-Excess Liability/Surty	\$6,704.18	\$544,525.00	(\$537,820.82)
	5306060	Insurance-General Property	\$395.22	\$1,445.00	(\$1,049.78)
	5306070	Insurance-Worker's Comp	\$9,177.65	\$3,884.00	\$5,293.65
	5306099	Insurance-Other	\$4,082.61	\$6,489.00	(\$2,406.39)
	5307010	Rent Expense - Buildings	\$26,544.60	\$2,419.00	\$24,125.60
	5307030	Rent Expense - Equipment (Office & Other)	\$720.00	\$706.00	\$14.00
	5307090	Rent Expense - Miscellaneous		\$16,400.00	(\$16,400.00)
	5308010	Subscriptions	\$8.13	\$142.00	(\$133.87)
	5308020	Professional Dues		\$126.00	(\$126.00)
	5308040	Industry Assoc Dues	\$503.21	\$3,600.00	(\$3,096.79)
	5308090	Other Dues&Membershp	\$182.33	\$53,157.00	(\$52,974.67)

<u>Structure</u>	<u>GL Account</u>	<u>Description</u>	<u>2017 Actuals</u>	<u>2019 Budget *</u>	<u>Adjustments</u>
	5308991	Misc Dues & Subscriptions-2200		\$26,500.00	(\$26,500.00)
	5309010	Utilities - Electric and Gas	\$1,962.73	\$260,361.00	(\$258,398.27)
	5309020	Utilities - Phone	\$3,033.55	\$332,702.00	(\$329,668.45)
	5309021	Utilities - Wireless Services-Cell Phones & Pagers		\$5,650.00	(\$5,650.00)
	5309030	Utilities - Water	\$664.11	\$354.00	\$310.11
	5310020	Licensing Fees	\$2,557.58	\$5,218.00	(\$2,660.42)
	5310030	Regulatory Fees & Assessments		\$196,000.00	(\$196,000.00)
	5310040	Directors Fees and Expenses		\$39,200.00	(\$39,200.00)
	5310050	Environmental Fees		\$12.00	(\$12.00)
	5310060	Financing Fees	\$109.10	\$31.00	\$78.10
	5310080	Bank Fees	\$14,036.91	\$10,650.00	\$3,386.91
	5310090	Miscellaneous Fees		\$384,510.00	(\$384,510.00)
	5311010	Uncollect Accts Exp	\$40,000.00	\$155,000.00	(\$115,000.00)
	5340210	Royalty Expense - Flat Rate		\$6.00	(\$6.00)
	5398000	Secondary Cost Element Charges	\$20,627.76	(\$2,680,001.00)	\$2,700,628.76
	5399070	Vehicle Expenses-M4-Fleet System- Maintenance		(\$8,314.00)	\$8,314.00
	5399074	Vehicle Purchases	\$53,940.80		\$53,940.80
	5399076	Vehicle Usage - 2200		\$653.00	(\$653.00)
	5399900	Miscellaneous Expense	\$2.55	\$535.00	(\$532.45)
	5399997	Project Clearing Account - Entry	\$44,757.69		\$44,757.69
	5399998	Project Clearing Account - Settlement	(\$44,757.69)		(\$44,757.69)
	5399999	Capitalized Other-PROJ SETTLMT USE ONLY	(\$94,906.87)		(\$94,906.87)
	5998000	SVC Only-Assoc Co Oper Exp-Accounting Services	\$45,876.96		\$45,876.96
	5998010	SVC Only-Assoc Co Oper Exp-Accounts Payable	\$2,523.87		\$2,523.87
	5998030	SVC Only-Assoc Co Oper Exp-Auditing	\$1,907.18		\$1,907.18
	5998040	SVC Only-Assoc Co Oper Exp-Facilities	\$1,980.86		\$1,980.86
	5998050	SVC Only-Assoc Co Oper Exp-Fleet Management	\$2,851.51		\$2,851.51
	5998090	SVC Only-Assoc Co Oper Exp-Corporate Planning	\$3,151.16		\$3,151.16

<u>Structure</u>	<u>GL Account</u>	<u>Description</u>	<u>2017 Actuals</u>	<u>2019 Budget *</u>	<u>Adjustments</u>
	5998110	SVC Only-Assoc Co Oper Exp-Customer Service	\$57,250.20		\$57,250.20
	5998130	SVC Only-Assoc Co Oper Exp-Employee Relations-HR	\$16,957.25		\$16,957.25
	5998140	SVC Only-Assoc Co Oper Exp-Executive/Admin	\$30,295.19	\$21,249.00	\$9,046.19
	5998150	SVC Only-Assoc Co Oper Exp-Corp Communication	\$433.05		\$433.05
	5998195	SVC Only-Assoc Co Oper Exp-Inform Technology	\$64,287.04		\$64,287.04
	5998210	SVC Only-Assoc Co Oper Exp-Legal	\$2,139.34		\$2,139.34
	5998220	SVC Only-Assoc Co Oper Exp-Matl Mgmt/Procurement	\$1,158.69		\$1,158.69
	5998240	SVC Only-Assoc Co Oper Exp-Tax	\$9,797.21		\$9,797.21
	5998250	SVC Only-Assoc Co Oper Exp-Treasury	\$2,829.78		\$2,829.78
	5998270	SVC Only-Assoc Co Oper Exp-Operations	\$13,961.06		\$13,961.06
	5998280	SVC Only-Assoc Co Oper Exp-Sales & Marketing	\$2,159.96		\$2,159.96
	5998300	SVC Only-Assoc Co Oper Exp-Rates	\$11,506.82		\$11,506.82
	5998470	SVC Only-Assoc Co Oper Exp-Gas Supply	\$1,171.35		\$1,171.35
	5999050	Inter-Company Operating Expenses-1000-Peoples	\$13,634.58		\$13,634.58
	5999059	Inter-Company Operating Expenses-1900-ENPRO		(\$262,800.00)	\$262,800.00
Other Operations & Maintenance			\$14,747,757.34	\$13,826,824.00	\$920,933.34

<u>Structure</u>	<u>GL Account</u>	<u>Description</u>	<u>Actuals</u>	<u>Budget</u>	<u>Compare</u>
		Delta	\$6,389,586.00		\$6,389,586.00
Depreciation and Amortization	5501050	Depreciation Expense - Distribution	\$31,667.00	\$7,022,110.00	(\$6,990,443.00)
	5501060	Depreciation Expense - Transportation Equipment	\$38,799.34	\$49,751.00	(\$10,951.66)
	5501070	Depreciation Expense - General Plant & Equipment	\$1,739.56	\$2,478.00	(\$738.44)
	5505010	Amortization Expense - Intangible Property	\$11,931.64	\$24,013.00	(\$12,081.36)
	5505025	Amortization Expense - Leasehold Improvements	\$11,776.21		\$11,776.21
Depreciation and Amortization			\$6,485,499.75	\$7,098,352.00	-\$612,852.25

<u>Structure</u>	<u>GL Account</u>	<u>Description</u>	<u>Actuals</u>	<u>Budget</u>	<u>Compare</u>
		Delta	\$3,175,097.00		\$3,175,097.00

<u>Structure</u>	<u>GL Account</u>	<u>Description</u>	<u>2017 Actuals</u>	<u>2019 Budget *</u>	<u>Adjustments</u>
Other Taxes	5702100	Property Taxes	\$26,302.82	\$3,035,000.00	(\$3,008,697.18)
	5703100	Payroll Taxes	\$50,309.23	\$687,050.00	(\$636,740.77)
	5703101	Payroll Taxes - 2200		\$12,587.00	(\$12,587.00)
	5706100	Sales and Use Tax		\$1,000.00	(\$1,000.00)
	5709100	Other Miscellaneous Taxes	\$10.00	\$8,000.00	(\$7,990.00)
Other Taxes			\$3,251,719.05	\$3,743,637.00	-\$491,917.95

<u>Structure</u>	<u>GL Account</u>	<u>Description</u>	<u>Actuals</u>	<u>Budget</u>	<u>Compare</u>
		Delta	\$4,825,967.00		\$4,825,967.00
OTHER INCOME (EXPENSE), NET	6199900	Other Income - Miscellaneous		(\$7,500.00)	\$7,500.00
	6202020	Civic/Politic Activities	\$7.80	\$9,606.00	(\$9,598.20)
	6204000	Other Expense - Miscellaneous		\$1,593,500.00	(\$1,593,500.00)
OTHER INCOME (EXPENSE), NET			\$4,825,974.80	\$1,595,606.00	\$3,230,368.80

<u>Structure</u>	<u>GL Account</u>	<u>Description</u>	<u>Actuals</u>	<u>Budget</u>	<u>Compare</u>
		Delta	\$2,352,119.00	\$0.00	\$2,352,119.00
Interest Expense	6402410	Amort Debt Disc & Exp - Debentures	\$4,240.32	\$217,560.00	(\$213,319.68)
	6404000	Allowance for Funds Used Dur Constr-Debt	(\$431.43)		(\$431.43)
	6499040	Interest Expense - Deposits	\$54.81		\$54.81
	6499900	Interest Expense - Miscellaneous		\$1,952,600.00	(\$1,952,600.00)
Interest Expense			\$2,355,982.70	\$2,170,160.00	\$185,822.70

<u>Structure</u>	<u>GL Account</u>	<u>Description</u>	<u>Actuals</u>	<u>Budget</u>	<u>Compare</u>
Interest Expense - Affiliated	6406040	Interco Interest Expense-2200-PNG Companies LLC	\$98,653.07	\$127,000.00	(\$28,346.93)
Interest Expense - Affiliated			\$98,653.07	\$127,000.00	-\$28,346.93

<u>Structure</u>	<u>GL Account</u>	<u>Description</u>	<u>Actuals</u>	<u>Budget</u>	<u>Compare</u>
		Delta	\$2,155,535.00		\$2,155,535.00

<u>Structure</u>	<u>GL Account</u>	<u>Description</u>	<u>2017 Actuals</u>	<u>2019 Budget *</u>	<u>Adjustments</u>
PROVISION FOR INCOME TAXES	6310010	Federal Income Tax Expense		\$1,714,086.00	(\$1,714,086.00)
	6311010	State Income Tax Expense		(\$224,830.00)	\$224,830.00
	6320020	Defd Federal Income Tax Expense-Noncurr Asset	(\$462,827.00)		(\$462,827.00)
	6320030	Defd Federal Income Tax Expense-Other Curr Liab	\$30,730.00	(\$773,700.00)	\$804,430.00
	6320040	Defd Federal Income Tax Expense-Plant Noncurr Liab	\$90,707.00	(\$174,340.00)	\$265,047.00
	6320050	Defd Federal Income Tax Expense-Other NC Liab	(\$57,377.00)		(\$57,377.00)
	6321020	Defd State Income Tax Expense-Noncurr Asset	(\$82,809.00)		(\$82,809.00)
	6321030	Defd State Income Tax Expense-Other Curr Liab	\$3,656.00		\$3,656.00
	6321040	Defd State Income Tax Expense-Plant Noncurr Liab	\$10,798.00		\$10,798.00
	6321050	Defd State Income Tax Expense-Other NC Liab	(\$6,830.00)		(\$6,830.00)
PROVISION FOR INCOME TAXES			\$1,681,583.00	\$541,216.00	\$1,140,367.00
Total			-\$1,302,382.23	-\$4,728,645.00	\$3,426,262.77

* Detail for Delta not available in system. Shown as total by financial statement captions.

<u>Structure</u>	<u>GL Account</u>	<u>Description</u>	<u>2018 Actuals</u>	<u>2020 Budget</u>	<u>Adjustments</u>
OPERATING REVENUES	4111010	Residential Gas Sales - Billed	(\$25,758,620.76)	(\$27,016,767.00)	\$1,258,146.24
	4111020	Residential Gas Sales - Unbilled	\$588,529.36		\$588,529.36
	4112010	Commercial Gas Sales - Billed	(\$16,698,667.69)	(\$7,685,400.00)	(\$9,013,267.69)
	4112020	Commercial Gas Sales - Unbilled	\$454,917.00		\$454,917.00
	4113010	Industrial Gas Sales - Billed	(\$887,465.67)	(\$10,448,300.00)	\$9,560,834.33
	4113020	Industrial Gas Sales - Unbilled	\$15,536.78	(\$18,800.00)	\$34,336.78
	4115010	Forfeited Discounts - Gas	(\$154.31)	(\$140.00)	(\$14.31)
	4115040	Misc Gas Service Revenues	(\$348,677.88)	(\$347,062.00)	(\$1,615.88)
	4116240	Rev From Trans of Gas-Distr Facil-Commercial	(\$2,558,395.50)	(\$3,952,600.00)	\$1,394,204.50
	4116260	Rev From Trans of Gas-Distr Facil-Industrial	(\$1,376,595.88)		(\$1,376,595.88)
	4116270	Rev From Trans of Gas-Distr Facil-Off System	(\$1,073,661.29)	(\$1,073,600.00)	(\$61.29)
	4116278	Rev From Trans of Gas-Off System-Affil-1800	(\$2,134,770.57)	(\$2,595,700.00)	\$460,929.43
	4116280	Rev From Trans of Gas-Distr Facil-Residential	(\$1,755.11)		(\$1,755.11)
	4116297	Rev From Trans of Gas-Distr Facil-Affil-1700-DR	(\$1,133,946.47)	(\$1,143,800.00)	\$9,853.53
	4117010	Other Revenues - Sales of Products Extracted	(\$1,032,626.03)	(\$648,800.00)	(\$383,826.03)
	4118150	Oth Gas Rev-Miscellaneous	(\$0.02)		(\$0.02)
	4118500	Provision for Rate Refunds	\$645,697.13	\$2,545,700.00	(\$1,900,002.87)
	4305035	Revenues from M & J and Contract Work	(\$18,471.64)	(\$24,859.00)	\$6,387.36
4309190	Other Miscellaneous Revenues	(\$54.67)	\$0.00	(\$54.67)	
OPERATING REVENUES			-\$51,319,183.22	-\$52,410,128.00	\$1,090,944.78

<u>Structure</u>	<u>GL Account</u>	<u>Description</u>	<u>Actuals</u>	<u>Budget</u>	<u>Compare</u>
Purchased Gas	5205215	Nat Gas Trans Line Purch-Interstate-Gas Costs	\$18,554,081.79	\$18,454,951.00	\$99,130.79
	5205430	Purchased Gas Cost Adjustments - Unbilled Revenue	(\$657,016.00)		(\$657,016.00)
	5205450	Unrecovered Purchased Gas Cost Adjustments	(\$162,848.51)		(\$162,848.51)
	5340100	Transportation of Gas - Commodity Charges	\$288,715.66		\$288,715.66
Purchased Gas			\$18,022,932.94	\$18,454,951.00	-\$432,018.06

<u>Structure</u>	<u>GL Account</u>	<u>Description</u>	<u>Actuals</u>	<u>Budget</u>	<u>Compare</u>
Acquisition Related Expenses	5381000	Acquisition Related Expenses	\$2,093.54		\$2,093.54
Acquisition Related Expenses			\$2,093.54		\$2,093.54

<u>Structure</u>	<u>GL Account</u>	<u>Description</u>	<u>Actuals</u>	<u>Budget</u>	<u>Compare</u>
	5300110	Salaried - Straight-Time Wages	\$8,020,195.67	\$7,770,220.00	\$249,975.67
	5300111	Salaried - Straight-Time Wages-2200	\$114,590.00	\$148,011.00	(\$33,421.00)
	5300120	Salaried - Overtime Wages	\$74,835.81	\$63,280.00	\$11,555.81
	5300121	Salaried - Overtime Wages-2200	\$1,417.76	\$1,512.00	(\$94.24)
	5300130	Salaried - Supplemental Pay	\$1,000.00		\$1,000.00
	5300150	Salaried - Vacation Accrual	\$4,061.72		\$4,061.72
	5300151	Salaried - Vacation Accrual 2200	\$1,894.13		\$1,894.13
	5300162	Salaried - Severance JE - 2200	\$2,969.26		\$2,969.26
	5300170	Salaried - Incentives / Bonuses	\$676,800.00		\$676,800.00
	5300171	Salaried - Incentives / Bonuses 2200	\$15,853.04	\$3,288.00	\$12,565.04
	5300180	Salaried - Annual Incentive	\$43,376.53	\$541,760.00	(\$498,383.47)
	5300181	Salaried - Annual Incentive - 2200	\$22,290.17	\$30,084.00	(\$7,793.83)
	5300211	Hourly - Straight-Time Wages - 2200	\$14,934.72	\$19,780.00	(\$4,845.28)
	5300221	Hourly - Overtime Wages - 2200	\$1,268.64	\$760.00	\$508.64
	5300230	Hourly - Supplemental Pay		\$127.00	(\$127.00)
	5300251	Hourly - Vacation Accrual - 2200	\$262.35		\$262.35
	5300271	Hourly - Incentives / Bonuses 2200	\$58.15		\$58.15
	5300281	Hourly - Annual Incentive - 2200	\$1,336.78	\$1,764.00	(\$427.22)
	5300999	Capitalized Labor & Benefits-PROJ SETTLMT USE ONLY	(\$25,816.58)		(\$25,816.58)
	5301010	Employee Benefits - Medical	\$1,863,568.23	\$1,951,330.00	(\$87,761.77)
	5301011	Employee Benefits - Medical-HSA Contributions	\$12,500.00		\$12,500.00
	5301020	Employee Benefits - Dental / Vision	\$5,583.96	\$5,448.00	\$135.96
	5301030	Employee Benefits - Life Insurance	\$5,108.19	\$5,928.00	(\$819.81)
	5301040	Employee Benefits - Disability	\$76,345.14		\$76,345.14

5301060	Employee Benefits - OPEB	\$22,187.00	\$18,924.00	\$3,263.00
5301090	Employee Benefits - Plan Administration	\$1,171.50		\$1,171.50
5301110	Employee Benefits - Pensions	\$429,202.29	\$999,760.00	(\$570,557.71)
5301130	Employee Benefits - Savings Plan	\$463,528.69	\$467,590.00	(\$4,061.31)
5301191	Employee Benefits - Retirement 2200	\$249.40		\$249.40
5301192	Employee Benefits - Medical Dental Vision 2200	\$17,652.39	\$20,488.00	(\$2,835.61)
5301990	Other Employee Benefits - Miscellaneous	\$118.15	\$93,260.00	(\$93,141.85)
5301991	Other Employee Benefits - Miscellaneous - 2200	\$11,278.40	\$15,524.00	(\$4,245.60)
5302010	Travel Expense	\$34,435.95	\$1,742.00	\$32,693.95
5302015	Travel - Meals (50% Non-Deductible)	\$30,336.34		\$30,336.34
5302020	Entertainment Expense	\$3,535.66	\$544.00	\$2,991.66
5302021	Entertainment Expense - Non-Deductible	\$14.01	\$100.00	(\$85.99)
5302091	Travel & Entertainment Expense 2200	\$1,481.78	\$61,370.00	(\$59,888.22)
5302110	Recruiting Expenses		\$1,480.00	(\$1,480.00)
5302920	Tuition Reimbursement Expense		\$600.00	(\$600.00)
5302930	Employee Relations Expense	\$2,984.45	\$74,270.00	(\$71,285.55)
5302940	Safety Functions Expense	\$9,569.92	\$25,930.00	(\$16,360.08)
5302990	Miscellaneous Employee-Related Expense	\$1,098.17	\$51,102.00	(\$50,003.83)
5302991	Misc Employee-Related Expense 2200	\$1,810.14	\$1,750.00	\$60.14
5303030	Contractor Services	\$712,290.88	\$5,420.00	\$706,870.88
5303040	Environmental Services	\$180.00	\$720.00	(\$540.00)
5303110	Office Equipment Maintenance Services	\$33,930.67	\$35,160.00	(\$1,229.33)
5303120	Computer & Software Maintenance Services	\$651,598.51	\$692,830.00	(\$41,231.49)
5303130	Building & Grounds Maintenance Services	\$99,175.69	\$125,270.00	(\$26,094.31)
5303140	Security Equipment Maintenance Services		\$720.00	(\$720.00)
5303150	Communications Equipment Maintenance Services	\$13,142.58		\$13,142.58
5303170	Automobile Repairs/Maintenance	\$19,709.02	\$82,484.00	(\$62,774.98)
5303190	Miscellaneous Repairs/Maintenance		\$3,120.00	(\$3,120.00)
5303210	Accounting/Auditing Services	\$131,067.41	\$112,526.00	\$18,541.41

Other Operations & Maintenance

5303220	Legal Services	\$49,280.86	\$54,020.00	(\$4,739.14)
5303310	Consultant Services	\$1,610.19	\$12,620.00	(\$11,009.81)
5303315	IT/Telecom Contractor Services	\$73,290.00	\$42,720.00	\$30,570.00
5303320	Training Services	\$30,858.92	\$40,840.00	(\$9,981.08)
5303325	Professional/Temporary Labor	\$8,657.70	\$21,070.00	(\$12,412.30)
5303820	Collection Agency Services		\$367,300.00	(\$367,300.00)
5303830	Advertising	\$36,982.47	\$34,050.00	\$2,932.47
5303840	Security & Investigative Services	\$52.41	\$1,800.00	(\$1,747.59)
5303850	Testing Services	\$200.00	\$680.00	(\$480.00)
5303890	Miscellaneous Outside Services	\$230,841.88	\$1,216,832.00	(\$985,990.12)
5303991	Miscellaneous Outside Services 2200	\$3,417.08	\$3,160.00	\$257.08
5303999	Capitalized Outside Services-PROJ SETTLMT USE ONLY	(\$56,736.31)		(\$56,736.31)
5304100	Material Exp-Stock	\$36,529.43	\$36,240.00	\$289.43
5304110	Material Exp-Cst Dif	(\$1,228.89)		(\$1,228.89)
5304200	Material Exp-Non Stk	\$4,019.30	\$6,250.00	(\$2,230.70)
5304210	Auto Parts & Supplies	\$2,695.21	\$96,000.00	(\$93,304.79)
5304300	Meter/ERT Purchases	\$27,000.00		\$27,000.00
5304310	Office Supplies	\$49,069.32	\$101,400.00	(\$52,330.68)
5304320	Postage, Shipping, & Freight	\$9,191.66	\$13,570.00	(\$4,378.34)
5304340	Software/Hardware Purchases	\$23,356.76	\$3,894.00	\$19,462.76
5304350	Office Furn & Equip		\$160.00	(\$160.00)
5304360	Promotion Supplies		\$120.00	(\$120.00)
5304370	Small Tools & Work Equipment	\$135,527.26	\$142,800.00	(\$7,272.74)
5304390	Misc Supplies	\$32,851.91	\$149,740.00	(\$116,888.09)
5304410	Purchasing Card Expenses-MC	\$854.80	\$600.00	\$254.80
5304510	Gasoline	\$44,098.90	\$917,863.00	(\$873,764.10)
5304991	Miscellaneous Materials & Supplies-2200	\$1,369.14	\$850.00	\$519.14
5304999	Capitalized M&S-PROJ SETTLMT USE ONLY	(\$50,327.06)		(\$50,327.06)
5305010	Injury Expenses	(\$2,444.99)		(\$2,444.99)

5305020	Damages - Property	\$164.95	\$100.00	\$64.95
5305050	Worker's Compensation Claim Expenses	(\$10,282.82)		(\$10,282.82)
5305060	Worker's Compensation Admin	\$786.60		\$786.60
5306010	Insurance-Directors&Officers/Fiduciary/Crime	\$474.88	\$405.00	\$69.88
5306020	Insurance-Excess Liability/Surty	\$7,220.29	\$1,062,350.00	(\$1,055,129.71)
5306060	Insurance-General Property	\$421.94	\$1,503.00	(\$1,081.06)
5306070	Insurance-Worker's Comp	\$4,460.99	\$4,039.00	\$421.99
5306099	Insurance-Other	\$656,228.34	\$6,769.00	\$649,459.34
5307010	Rent Expense - Buildings	\$37,308.49	\$14,680.00	\$22,628.49
5307030	Rent Expense - Equipment (Office & Other)	\$720.00	\$840.00	(\$120.00)
5307050	Rent Expense - Land & Land Rights	\$14,419.99		\$14,419.99
5307090	Rent Expense - Miscellaneous		\$13,900.00	(\$13,900.00)
5307991	Miscellaneous Rental Exp 2200	\$0.40		\$0.40
5308010	Subscriptions	\$25,029.80		\$25,029.80
5308020	Professional Dues		\$86.00	(\$86.00)
5308040	Industry Assoc Dues	\$51,243.60	\$2,003.00	\$49,240.60
5308090	Other Dues&Membershp	\$5,235.07	\$50,571.00	(\$45,335.93)
5308991	Misc Dues & Subscriptions-2200	\$81.42	\$28,000.00	(\$27,918.58)
5309010	Utilities - Electric and Gas	\$242,215.70	\$259,560.00	(\$17,344.30)
5309020	Utilities - Phone	\$431,825.40	\$445,680.00	(\$13,854.60)
5309021	Utilities - Wireless Services-Cell Phones & Pagers	\$13,108.88	\$6,720.00	\$6,388.88
5309030	Utilities - Water	\$1,158.77	\$360.00	\$798.77
5310020	Licensing Fees	\$2,866.51	\$5,400.00	(\$2,533.49)
5310030	Regulatory Fees & Assessments	\$182,464.55	\$196,800.00	(\$14,335.45)
5310040	Directors Fees and Expenses	\$39,500.00	\$40,000.00	(\$500.00)
5310060	Financing Fees	\$57.42		\$57.42
5310080	Bank Fees	\$13,443.26	\$14,927.00	(\$1,483.74)
5310090	Miscellaneous Fees	\$659.65	\$22.00	\$637.65
5310991	Misc Permits & Fees-2200	\$13.22		\$13.22

5311010	Uncollect Accts Exp	\$222,057.00	\$231,200.00	(\$9,143.00)
5340210	Royalty Expense - Flat Rate	\$53,109.17		\$53,109.17
5398000	Secondary Cost Element Charges	\$12,587.10		\$12,587.10
5399074	Vehicle Purchases	\$57,426.78		\$57,426.78
5399076	Vehicle Usage - 2200	\$768.51		\$768.51
5399900	Miscellaneous Expense	\$1,519,460.36	\$7,944.00	\$1,511,516.36
5399991	Miscellaneous Expense 2200	\$68.22		\$68.22
5399997	Project Clearing Account - Entry	(\$1,934,680.25)		(\$1,934,680.25)
5399998	Project Clearing Account - Settlement	(\$1,310,600.77)		(\$1,310,600.77)
5399999	Capitalized Other-PROJ SETTLMT USE ONLY	(\$80,687.70)		(\$80,687.70)
5999050	Inter-Company Operating Expenses-1000-Peoples	\$12,741.84		\$12,741.84
5999058	Inter-Company Operating Expenses-1800-Delgasco		(\$182,100.00)	\$182,100.00
5999059	Inter-Company Operating Expenses-1900-ENPRO		(\$194,400.00)	\$194,400.00
8203000	PLANNED PROJ LABOR		(\$44,800.00)	\$44,800.00
8203001	PLANNED VEHICLE COST		(\$15,670.00)	\$15,670.00
8402004	PROJ G&A SURCHARGE	\$0.00	(\$3,000,668.00)	\$3,000,668.00
Other Operations & Maintenance		\$14,590,278.18	\$15,656,776.00	-\$1,066,497.82

<u>Structure</u>	<u>GL Account</u>	<u>Description</u>	<u>Actuals</u>	<u>Budget</u>	<u>Compare</u>
Depreciation and Amortization	5501050	Depreciation Expense - Distribution	\$6,699,368.89	\$8,112,663.00	(\$1,413,294.11)
	5501060	Depreciation Expense - Transportation Equipment	\$41,377.53	\$50,970.00	(\$9,592.47)
	5501070	Depreciation Expense - General Plant & Equipment	\$1,973.94	\$5,770.00	(\$3,796.06)
	5505010	Amortization Expense - Intangible Property	\$16,069.95	\$30,363.00	(\$14,293.05)
	5505025	Amortization Expense - Leasehold Improvements	\$11,776.21		\$11,776.21
Depreciation and Amortization			\$6,770,566.52	\$8,199,766.00	-\$1,429,199.48

<u>Structure</u>	<u>GL Account</u>	<u>Description</u>	<u>Actuals</u>	<u>Budget</u>	<u>Compare</u>
Other Taxes	5701150	Franchise Taxes	\$4,992.43		\$4,992.43
	5702100	Property Taxes	\$2,627,002.00	\$2,769,400.00	(\$142,398.00)
	5703100	Payroll Taxes	\$665,890.46	\$712,580.00	(\$46,689.54)

Other Taxes	5703101	Payroll Taxes - 2200	\$12,670.23	\$15,393.00	(\$2,722.77)
	5706100	Sales and Use Tax		\$1,000.00	(\$1,000.00)
	5709100	Other Miscellaneous Taxes	\$1,238.10	\$6,000.00	(\$4,761.90)
Other Taxes			\$3,311,793.22	\$3,504,373.00	-\$192,579.78

<u>Structure</u>	<u>GL Account</u>	<u>Description</u>	<u>Actuals</u>	<u>Budget</u>	<u>Compare</u>
OTHER INCOME (EXPENSE), NET	6101840	Interco Interest Income-2200-PNG Co	(\$333,106.92)		(\$333,106.92)
	6101900	Interest Income - Miscellaneous	\$74,936.39		\$74,936.39
	6199900	Other Income - Miscellaneous	(\$15,082.12)	(\$2,600.00)	(\$12,482.12)
	6201010	Donations - 501(c)(3)		\$240.00	(\$240.00)
	6201070	Donation Dollar Energy Fund		\$50,000.00	(\$50,000.00)
	6202020	Civic/Politic Activities	\$40.43	\$9,606.00	(\$9,565.57)
	6203020	Penalties - Other	\$481.77		\$481.77
	6204000	Other Expense - Miscellaneous	\$12,399.46		\$12,399.46
	6299020	Life Insurance Premiums	\$19,617.61		\$19,617.61
	6299900	Other Expense - Miscellaneous	\$2,042,355.35		\$2,042,355.35
OTHER INCOME (EXPENSE), NET			\$1,801,641.97	\$57,246.00	\$1,744,395.97

<u>Structure</u>	<u>GL Account</u>	<u>Description</u>	<u>Actuals</u>	<u>Budget</u>	<u>Compare</u>
Interest Expense	6402410	Amort Debt Disc & Exp - Debentures	\$223,969.12	\$210,820.00	\$13,149.12
	6404000	Allowance for Funds Used Dur Constr-Debt	(\$774.89)		(\$774.89)
	6499040	Interest Expense - Deposits	\$9,422.87		\$9,422.87
	6499900	Interest Expense - Miscellaneous	(\$92,482.65)		(\$92,482.65)
Interest Expense			\$140,134.45	\$210,820.00	-\$70,685.55

<u>Structure</u>	<u>GL Account</u>	<u>Description</u>	<u>Actuals</u>	<u>Budget</u>	<u>Compare</u>
Interest Expense - Affiliated	6406040	Interco Interest Expense-2200-PNG Companies LLC	\$2,247,100.85	\$1,955,185.21	\$291,915.64
Interest Expense - Affiliated			\$2,247,100.85	\$1,955,185.21	\$291,915.64

<u>Structure</u>	<u>GL Account</u>	<u>Description</u>	<u>Actuals</u>	<u>Budget</u>	<u>Compare</u>
------------------	-------------------	--------------------	----------------	---------------	----------------

	6310010	Federal Income Tax Expense	\$1,482,692.00		\$1,482,692.00
	6311010	State Income Tax Expense	\$252,706.39		\$252,706.39
	6320020	Defd Federal Income Tax Expense-Noncurr Asset	(\$306,651.00)		(\$306,651.00)
	6320030	Defd Federal Income Tax Expense-Other Curr Liab	\$1,558,446.82		\$1,558,446.82
	6320040	Defd Federal Income Tax Expense-Plant Noncurr Liab	\$18,716.00		\$18,716.00
	6320050	Defd Federal Income Tax Expense-Other NC Liab	\$8,997.00	\$199,990.03	(\$190,993.03)
	6321020	Defd State Income Tax Expense-Noncurr Asset	(\$76,728.00)		(\$76,728.00)
	6321030	Defd State Income Tax Expense-Other Curr Liab	\$7,416.00		\$7,416.00
	6321040	Defd State Income Tax Expense-Plant Noncurr Liab	\$4,599.00		\$4,599.00
	6321050	Defd State Income Tax Expense-Other NC Liab	\$2,254.00		\$2,254.00
PROVISION FOR INCOME TAXES			\$2,952,448.21	\$199,990.03	\$2,752,458.18
Total			-\$1,480,193.34	-\$4,171,020.76	\$2,690,827.42

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

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

30. **Annual Budget.** Witness Packer (page 5, lines 14 – 15), states that Essential, in coordination with all of its subsidiaries, annually prepares the Operating Budget for the most current year. Address the following:
- a. Explain if Essential prepares an annual consolidated revenue and expense budget including all subsidiaries (including Delta). If the answer is “yes”, then provide this consolidated budget for each calendar year 2017 to 2020, and 2021 year-to-date. Provide the consolidated revenue and expense budgets and each of the individual subsidiary budgets included in the consolidated amounts (including Delta).
 - b. Explain if Essential’s consolidated revenue and expense budget, and the individual revenue and expense budgets of each subsidiary, use the same methods and process to prepare a budget/forecast as used in this rate case by Delta. Explain all differences in the budgeting/forecasted methods and processes used by other subsidiaries, compared to the methods and processes used by Delta in this rate case.

Response:

- a. Please see the response to Item No. 22(a) of this Request.
- b. Yes, the same general methods and process are utilized.

Sponsoring Witness: William C. Packer

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

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

31. **Discretionary Amounts in Rate Case.** Address the following regarding Delta’s revenue budget, expense budget, and capital budget and forecasted test period amounts ending December 31, 2022, that is used in this rate case:
- a. Explain if the December 31, 2022, forecasted test year revenue and expense amounts in this rate case include any new, additional, or discretionary types of revenues and expenses that were not included in the base period financials (September 1, 2020 to August 31, 2021) or the underlying budgets. If the answer is “yes”, then identify all these amounts by account number and description, and provide a reference to related testimony and other supporting documents that refer to these amounts.
 - b. Explain if the December 31, 2022, forecasted test year capitalized/construction amounts included in rate base of this rate case include any new, additional, or discretionary types of capital/construction projects that were not included in the base period financials (September 1, 2020 to August 31, 2020) or the underlying budgets. If the answer is “yes”, then identify all these amounts by account number and description, and provide a reference to related testimony and other supporting documents that refer to these amounts,

Response:

- a. The December 31, 2022 forecasted test year revenue and expense amounts in this rate case do not include any new, additional, or discretionary types of revenues and expenses that were not included in the base period financials or the underlying budgets.
- b. The December 31, 2022 forecasted test year capitalized/construction amounts included in rate base of this rate case do not include any new, additional, or discretionary types of capital/construction projects that were not included in the base period financials or the underlying budgets.

Sponsoring Witness: John B. Brown

DELTA NATURAL GAS COMPANY, INC.**CASE NO. 2021-00185****FIRST ATTORNEY GENERAL DATA REQUEST****DATED JULY 14, 2021**

32. **Significant Fluctuations in Expense Accounts.** Delta's Excel spreadsheet titled "DELTA_R_PSCDR1_NUM054_061121_Rate_Model_CONF" (and the specific tab titled "State P&L 9 20 – 3 21"), shows the monthly income statement amounts included in the Base Period (for 7 actual months September 2020 through March 2021, plus 5 budget months April 2021 to August 2021). Please provide documentation and calculations to support the reasons for significant and/or unusual changes in expense amounts identified below:
- a. Account 5300180 Payroll Incentives – Explain why it is reasonable to include \$145,195 of Annual Incentives for December 2020 in the Base Period, when the typical monthly amount is \$72,000 to \$74,000. Explain and show why this amount is reasonable by comparing to monthly or annual amounts for the 3 prior years, explain why this significant increase occurred, and explain if the reasons causing this increase are recurring or non-recurring for the Base Period and Forecasted Test Period in 2022. Explain all Incentives included in the base period related to unique, extraordinary, or non-recurring performance measures/targets (such as related to COVID-19, rate case preparation, or one-time awards, etc.).
 - b. Account 5300999 Capitalized Labor & Benefits (Proj Settlmt Use Only) – Confirm this reduction in labor/benefits expense of about \$1.2 million for actual September 2020 through March 2021 is treated as capitalized labor, and explain why a similar expense reduction (capitalized labor) was not included for budgeted months of April to August 2021 in the Base Period, and explain why there would not be any capitalized labor for these projected months. Also, explain the language for this line item noted as "Proj. Settlmt Use Only." Explain this Settlement and the related issues. Provide documents supporting this Settlement and identify all other expenses and capitalized cost by account number in the Base Period related to this Settlement (such as other outside legal costs, etc.).
 - c. Account 5301080 Employee Benefits NonService Costs – Explain why the monthly average expense declined from \$73,000/month (for actual September 2020 to February 2021) to amounts of \$42,000 for budgeted months April to August 2021 (including a March 2021 credit of \$145,755).
 - d. Account 5301990 Other Employee Benefits Misc. – Explain why actual costs for the first 7 months was about \$1,000 total, but increased to a total of about \$190,000 for the final 5 budgeted months.
 - e. Account 5302110 Recruiting Expenses – Explain why there were almost no expenses the first 6 months, and then \$1,500 in March 2021 and \$415 for the remainder months. Although the amount is not significant, explain the "recruiting" program and why it was initiated, why it did not start until about March 2021, if it

DELTA NATURAL GAS COMPANY, INC.**CASE NO. 2021-00185****FIRST ATTORNEY GENERAL DATA REQUEST****DATED JULY 14, 2021**

is a recurring cost and why, and identify all other expenses by account number related to recruiting in the Base Period.

- f. Account 5303030 Contractor Services – Explain why these expenses ranged from \$527,000 to \$290,000 for the first four actual months, but then there was a credit of \$109,000 in December 2020, and budgeted monthly amounts were only about \$5,500 for the last 5 months of the Base Period. Explain the unusual fluctuations as cited, explain if Contractor costs for the first four months are excessive or at a non-recurring level (explain why not), and identify the names of the related vendors and the services provided that make up much of this significant amount in the first 4 months. Also, explain if these vendors will be working for Delta going forward and in the Forecasted Test Period, and provide documentation to support this.
- g. Account 5303120 Computer & Software Maintenance Services – Explain why these expenses were \$338,000 for the first actual 7 months, but were only \$24,000 for the final 5 budgeted months. Identify the type of software and vendor associated with these expenses, identify the purposes/type of expenses, identify the vendor names, and provide copies of related contracts. Because monthly costs decline to about \$4,800 the last 5 months of the Base Period, explain why expenses will (or will not be) reflected at this latest level going forward through the Forecasted Test Period (compared to the escalated costs of about \$48,000 per month for the first 7 months of the Base Period).
- h. Account 5303315 IT/Telecom Contractor Services - Explain why these expenses were \$857,000 for the first actual 7 months, but were only \$23,000 for the final 5 budgeted months. Explain the “IT” services and “Telecom” services be provided, identify the names of the vendors and related costs for each vendor, and provide a copy of the related contracts. Because monthly costs decline to about \$4,700 the last 5 months of the Base Period, explain why expenses will (or will not be) reflected at this latest level going forward through the Forecasted Test Period (compared to the escalated costs of about \$122,429 per month for the first 7 months of the Base Period).
- i. Account 5303890 Misc. Outside Services – Explain why these expenses were \$274,000 for the first actual 7 months, peaking at \$66,000 in September 2020, but were \$167,000 (about \$33,500 per month) for the final 5 budgeted months. Explain the Miscellaneous services to be provided and if these types of services were provided in the two prior years 2018 and 2019. Identify the names of the vendors, and provide a copy of the related contracts for the 6 largest vendors. Explain why this level of expenses will continue through the Forecasted Test Period.
- j. Account 5303999 Capitalized Outside Services – PROJ – Explain why costs of \$380,000 were capitalized for the first actual 7 months, but no outside consulting

DELTA NATURAL GAS COMPANY, INC.**CASE NO. 2021-00185****FIRST ATTORNEY GENERAL DATA REQUEST****DATED JULY 14, 2021**

costs were capitalized the final 5 budgeted months (which could cause consulting expenses to be overstated). Provide the amounts for these vendors and related services that were expensed, and the amount that was capitalized, in the Base Period, and explain why consulting costs will not be overstated if some portion of the related costs are not capitalized for the final 5 months of the Base Period. Provide documentation from prior years 2018 and 2019 that shows how similar consulting services were capitalized and expensed during the year. Explain the services to be provided and if these types of services were provided in the two prior years 2018 and 2019. Identify the names of the vendors, and provide a copy of the related contracts for the 5 largest vendors.

- k. Account 5304340 Software/Hardware – Explain why these expenses were \$235,000 for the first actual 7 months, peaking at \$91,000 in March 2021 (average of \$33,000), but were \$11,000 total for the final 5 budgeted months. Explain the types of costs to be incurred and why these costs declined significantly beginning in the budgeted months April to August 2021. Identify the names of the vendors, and provide a copy of the related contracts for the 3 largest vendors. Explain why this level of expenses of \$246,000 will continue through the Forecasted Test Period.
- l. Account 5305010 Injury Expenses – Explain why there were no injury expenses recorded the first 7 months of the Base Period, but \$14,000 are recorded for the final 5 budgeted months.
- m. Account 5306060 General Property Insurance – Explain why insurance averaged \$23,000 per month for the first 7 months of the Base Period, but declined to \$8,200 per month the final 5 budgeted months, and explain if the average expenses for the final 5 months of expenses are more indicative for the Forecasted Test Period, and explain why or why not.
- n. Account 5310090 Misc. Fees – Explain why Misc. Fees averaged \$330 per month for the first 6 months, and then there was a large actual fee of \$275,600 in March 2021, and then fees declined to about \$250 per month for the final 5 budgeted months. Explain the large one-time fee in March 2021 and provide supporting documentation for this amount, and explain why this amount should be reflected in going forward expenses of the Forecasted Test Period.
- o. Account 5311010 Uncollectible Accounts – Explain why Uncollectibles averaged \$8,400 for the first actual 6 months, and then there was an actual expense of \$32,800 in March 2021 (the 7th month), and then Uncollectibles averaged \$15,700 for the remaining 5 budgeted months. Explain the large Uncollectible expense in March 2021 and the doubling of Uncollectible expenses per month from the first 6 months to the final 5 months. Explain if the increase in Uncollectibles is due to COVID-

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

FIRST ATTORNEY GENERAL DATA REQUEST
DATED JULY 14, 2021

19, and if so, explain why this is considered a recurring cost for recovery in the Forecasted Test Period.

- p. Account 5399070 Fleet System Maintenance – Explain why zero expenses were recorded the first actual 7 months, but \$286,000 of expenses were reflected in the final 5 budgeted months of the Base Period. Explain these expenses, and explain why the 5 months of budgeted expenses are indicative of the Forecasted Test Period expenses.
- q. Account 5399999 Capitalized Other – PROJ SETTLMNT USE ONLY – Explain why there are \$1.7 million of capitalized costs recorded for the first 7 months, but no costs recorded for the 5 budgeted months for this Settlement (explain why similar amounts were not capitalized for the final 5 budgeted months). Explain the type of Settlement expenses (such as relating to labor/payroll, outside consulting, or other), and explain the reasons for these expenses. Explain if this Settlement is related to the Settlement in Account 5300999 that was previously identified above (or explain if this is a different Settlement), and explain the Settlement and the related types of expense and capitalized amounts. Provide documents supporting this Settlement and identify all other expenses and capitalized cost by account number in the Base Period (such as outside legal expenses).

Response:

- a. Refer to PSC-2 # 39a and FR Tab 57 - Schedule D-2.6. The base year was adjusted to include \$545,959 of total incentives in the case, calculated based on current salaries and current incentive levels. The amounts booked and budgeted in the base period did not impact the ending amount in the test year. There are no Incentives included in the base period related to unique, extraordinary, or non-recurring performance measures/targets (such as related to COVID-19, rate case preparation, or one-time awards, etc.).
- b. Yes, the reduction in labor/benefits expense of \$1,160,695 was treated as capitalized labor in the calculation of the test year amount. Even though no capitalized labor is recorded in account 5300999 in the budget, and thus nothing is reflected on that specific line item in the base period, it was included in the payroll adjustment. The 2022 payroll calculation included \$1,052,041 of capitalized labor for the months of April 2021 through August 2021. As Tab 57-Schedule D-2.6 shows, \$2,212,736 of capitalized labor was assumed prior to adjustments, which is the total of 1,160,695 and 1,052,041.
- c. The entry resulting in a \$145,755 credit in March 2021 was a result of comparing the amounts recorded to pension data provided by the actuary. This account was included

DELTA NATURAL GAS COMPANY, INC.**CASE NO. 2021-00185****FIRST ATTORNEY GENERAL DATA REQUEST****DATED JULY 14, 2021**

when adjusting pension expense for the test year based on the most recent actuarial study so these monthly fluctuations did not impact the Forecasted test year.

- d. The employee benefits allocated to this account are now being charged to other benefit accounts. This trend has continued as only \$838 has been charged to these accounts for the three months ended June 30, 2021. This accounting should not have a significant impact on the base year in total when it is updated to actual as these actual charges have been charged to other accounts.
- e. In the first part of this year, Delta and its parent companies were involved in many initiatives related to the merging of the companies, including the development of staffing plans. This initially delayed hiring and filling positions; however, we are now well underway with filling vacancies. Our recruiting program consists of posting positions internally and externally, as well as advertising costs and participation in job fairs to not only ensure we have qualified applicants but to increase our efforts to attract diverse talent.
- f. These actual amounts primarily relate to construction activity by the contract crews therefore it is natural that the amounts would be higher in the months with more favorable construction weather (September – November) and decline in December and through the winter when weather conditions are generally less favorable for construction. The credit in January was due to Kinder Morgan returning part of our upfront payment at the conclusion of a tap upgrade project they performed for Delta. Because all of this is capitalized, these dollars get cleared to capital. The budget was prepared net, therefore there are immaterial amounts in the budgeted months. The presentation will be consistent throughout the Base Period once it is updated for actuals through August.
- g. The activity in account 5303120 Computer Software & Maintenance Services for the first 7 actual months includes charges to capital projects in the amount of \$35,716.37. The capitalization of those charges is reflected in account 5303999 Capitalized Outside Services-PROJ SETTLMT USE ONLY as a credit. The O&M charges reflected in 5303120 for the actual period is \$303,000. Budget amounts for the remaining periods of \$239,000 were reflected in account 5303110 Office Equipment Maintenance in addition to account 5303120. The total budget for this activity is \$263,000 for the remainder of the base period which is in line with the actual expense for the first 7 actual months. The charges in this account are primarily for the software maintenance and support for the various software systems used by the Company.
- h. The activity in account 5303315 IT/Telecom Contractor Services for the first 7 actual months includes charges to capital projects in the amount of \$834,000. The capitalization of those charges is reflected in account 5303999 Capitalized Outside Services-PROJ SETTLMT USE ONLY as a credit. The O&M charges reflected in account 5303315 for the actual period are \$23,000 which is in line with the budget of \$23,000 for the remainder

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

FIRST ATTORNEY GENERAL DATA REQUEST
DATED JULY 14, 2021

of the base period. The charges in this account are for IT Contractor support for ongoing system support or project specific support. The first 7 months of actual charges include amounts that are capitalized. When the capitalized amount is removed, the actual charges are in line with the final 5 budgeted months. The budget presentation is net of capitalization. This inconsistency will have no impact once the base year is updated to actuals.

- i. American Meter is the largest vendor in this group and the months Delta received shipments of meters tend to be the months with the highest balances. For instance, the September 2020 monthly total included \$34,728 of payments to American Meter. The budget months are less, reflecting the fact that the budget was prepared net and some of the costs recorded to this account (meters) are capitalized. The presentation will be consistent throughout the Base Period once it is updated for actuals through August. The types of services provided during the Base Period are consistent with 2018 and 2019. See vendors with more than \$10,000 of charges below:

Company	Total
AMERICAN METER CO	62,329.20
KING BEE DELIVERY LLC	26,698.10
DIVERSIFIED SOUTHERN MIDS	23,025.00
KENTUCKY UNDERGROUND	21,220.50
GROEBNER AND ASSOCIATES I	19,318.50
RELCON INC	13,355.46
ELSTER AMERICAN METER CO	11,775.82
COLUMBIA GULF TRANSMISSIO	10,710.00

- j. Several of the variance explanations above have referred to the fact that amounts are being recorded gross with respect to capital during the actual months but net during the budget months. This account is where the actual accounts are being cleared to capital, but there is no clearing necessary for the budget months because the budget was prepared net in the first place. Also, there are accounts in the budget clearing expenses to capital that have no (or very little) actual dollars charged to them. (ie. 8203000,8203001, 8400000, 8400001, 8402004, and 8402014). These are the amounts that prevent the expenses from being overstated for the base year in total. When the base year is updated through 8/31/21, these amounts will zero out and the actual capitalized amounts will populate those months in 5303999 as has happened for the 3 months ending June 30, 2021. 611,891, 838,655, and 747,166, has been recorded in 530999 for April, May, and June, respectively, increasing the 10 months of actual Capitalized Outside Services recorded in 5303999 to be \$4,857,162.
- k. The activity in account 5304340 Software/Hardware for the first 7 actual months includes charges to capital projects in the amount of \$194,000. The capitalization of those charges is reflected in account 5304399 Capitalized M&S-PROJ SETTLMT USE ONLY as a credit. The O&M charges reflected in account 5304340 for the actual period are \$41,000

DELTA NATURAL GAS COMPANY, INC.**CASE NO. 2021-00185****FIRST ATTORNEY GENERAL DATA REQUEST****DATED JULY 14, 2021**

which is in line with the budget of \$11,000 for the remainder of the base period. The charges in this account are for the purchase of various computer hardware and software systems used by the Company.

- l. This account is no longer being used. When the base year is updated through 8/31/21, Delta expects these budgeted amounts to zero.
- m. General property insurance has averaged \$19,273 for the first 10 months of the base year so the actual experience the first 7 months is more indicative of the actual costs than the budgeted amounts.
- n. The significant variance is due to a \$275,509 charge related to the Customer Relationship and Billing system conversion. It is not a recurring operating expense so should not be included as an operating expense in the Forecasted Test Period, but should be considered part of the capital additions. Delta will make this correction when the base year is updated through 8/31/21.
- o. Uncollectible expense varies significantly by month and often shows higher amounts in the months coming out of the winter as has been the case in 2021. Actual Uncollectible expense has been \$159,771 for the first ten months of the test year so the \$170,455 in the Base Period should be relatively close to actual once Delta updates the Base Period with August data. The Test Period level of Uncollectible expense of \$170,455 is in line with history: \$175,931 in 2020, \$114,621 in 2019, and \$222,057 in 2018. It is actually slightly lower than the average of 2018-2020, \$170,870. While COVID may have contributed to some of the Uncollectible expense recorded in 2021, the Test Year amount still represents a reasonable estimate based on history.
- p. Zero expenses were also booked to this account for the three months ended June 30, 2021. These actual fleet maintenance expenses are being booked to other accounts but budgeted here. The presentation will be consistent throughout the Base Period once it is updated for actuals through August.
- q. See the answer to j. This is the same situation. \$807,570 of expenses were cleared to capital through this account for the 3 months ended June 30, 2021, so once the base period is updated to actual, the monthly results will be more comparable.

Sponsoring Witness: Andrea Schroeder

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

FIRST ATTORNEY GENERAL DATA REQUEST
DATED JULY 14, 2021

33. **Provide Staff DR 1-36 With Additional Information.** Delta's response to Staff Data Request First Series, question 36 (Staff DR 1-36), provides a comparison of budget to actual payroll for calendar years 2018, 2019, 2020, plus budget payroll for the base period and actual payroll for the first seven months of the base period (September 2020 to March 2021). However, Delta's response states that the Actual payroll includes both expensed and capitalized payroll, but Budget payroll only includes expensed payroll (and excludes capitalized payroll). Therefore, the Actual and Budget payroll are not on an apples-to-apples comparison basis, and it is difficult to reach any conclusions about the accuracy of the Budget payroll compared to Actual payroll. And because Budget payroll is always understated (because it does not include capitalized payroll), this bias makes it appear that Budget payroll is always less than Actual payroll for each period (which may not be necessarily accurate). Address the following:
- a. Provide a revised response to Staff DR 1-36 that gives the additional following information:
 - i) Budget payroll - Provide the total Budget payroll that includes both expensed and capitalized payroll for each year in the same format as Staff DR 1-36. Otherwise, explain why Delta cannot provide the Budget portion of capitalized payroll.
 - ii) Actual payroll – Provide separately the “expensed” and “capitalized” amounts of Actual payroll for each year in the same format as Staff DR 1-36. At the minimum, this will allow “expensed” Actual payroll to be compared to “expensed” Budget payroll, although an analysis comparing total (expensed and capitalized) Actual to total Budget payroll provides the best information. Otherwise, explain why Delta's accounting system is unable to identify capitalized payroll for each of these years, especially if such information is available in reports provided to the Commission and other sources.

Response:

- a. Delta is providing a revised response to Staff DR 1-36 as requested. Upon further analysis, the Company has determined that the treatment of capitalized labor was not the only item presented inconsistently between the budget and actual columns. The actual numbers contained allocations and accruals not included in the budgeted numbers. Refer to i) below for further discussion of the changes to the budget columns and to ii) below for discussion of the changes to the actual columns. The revised Staff DR 1-36 is attached as 33(a).
 - i. As noted on the original response, while the budgeted figures provided for the historical periods tied to the income statement budgets, they did not include capitalized labor. The budgeted figures also did not include PKY.

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

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

For comparability, the schedules have been revised to include both of these budgeted costs for all periods presented.

- ii. Delta has also revised the Actual numbers in this response to aid in comparability. While the originally filed Actual figures did contain both capital and PKY and tied to the general ledger, they also included allocations and accruals that made this comparison to budget less meaningful. We have presented actual direct wages paid on a cash basis which more closely aligns with how the budget was developed. The company agrees that analysis comparing total (expensed and capitalized) Actual to total Budgeted payroll provides the best information and has presented the revised schedules in that format.

Sponsoring Witness: William C. Packer

Monthly Payroll Variance Analysis
As of December 31,2018

Workpaper Reference No.(s):

Month	Employee Group	Number of Full-Time Employees		Number of Part-Time Employees		Monthly Budget			Monthly Actual			Variance Percent		
		Budgeted	Actual (A)	Budgeted	Actual (A)	Reg.	OT	Total	Reg.	OT	Total	Reg.	OT (B)	Total
Jan	Salary	159	155			739,971	28,935	768,906	699,847	56,245	756,092	-6%	49%	-2%
Jan	Hourly			19	4	13,167	-	13,167	3,555	-	3,555	-270%	-	-270%
Feb	Salary	159	155			733,562	22,974	756,536	703,965	30,549	734,515	-4%	25%	-3%
Feb	Hourly			19	4	13,167	-	13,167	3,292	-	3,292	-300%	-	-300%
Mar	Salary	159	155			739,245	27,988	767,233	706,216	16,787	723,003	-5%	-67%	-6%
Mar	Hourly			19	5	13,167	-	13,167	3,364	-	3,364	-291%	-	-291%
Apr	Salary	159	154			737,044	18,026	755,070	695,937	19,363	715,300	-6%	7%	-6%
Apr	Hourly			19	5	13,167	-	13,167	3,922	-	3,922	-236%	-	-236%
May	Salary	159	156			741,446	20,472	761,918	697,486	22,125	719,612	-6%	7%	-6%
May	Hourly			19	5	13,167	-	13,167	4,268	-	4,268	-208%	-	-208%
Jun	Salary	159	154			737,044	19,816	756,860	691,146	28,414	719,560	-7%	30%	-5%
Jun	Hourly			19	16	13,167	-	13,167	18,410	-	18,410	28%	-	28%
Jul	Salary	156	153			748,632	32,441	781,073	709,227	23,636	732,864	-6%	-37%	-7%
Jul	Hourly			18	15	11,840	-	11,840	18,738	15	18,753	37%	100%	37%
Aug	Salary	156	154			750,833	32,415	783,248	731,367	30,939	762,306	-3%	-5%	-3%
Aug	Hourly			18	14	11,840	-	11,840	19,105	45	19,150	38%	100%	38%
Sep	Salary	156	154			744,231	31,350	775,581	684,768	23,604	708,372	-9%	-33%	-9%
Sep	Hourly			18	11	11,840	-	11,840	12,305	15	12,320	4%	100%	4%
Oct	Salary	156	151			750,986	34,010	784,996	648,030	29,294	677,325	-16%	-16%	-16%
Oct	Hourly			18	12	11,840	-	11,840	12,802	-	12,802	8%	-	8%
Nov	Salary	156	150			748,785	33,832	782,617	643,762	36,015	679,777	-16%	6%	-15%
Nov	Hourly			18	9	11,840	-	11,840	8,228	60	8,288	-44%	100%	-43%
Dec	Salary	156	151			748,586	41,379	789,965	634,139	38,735	672,874	-18%	-7%	-17%
Dec	Hourly			18	6	11,840	-	11,840	6,154	45	6,199	-92%	100%	-91%
Total:						9,070,405	343,640	9,414,045	8,360,035	355,887	8,715,922	-8% (C)	3%	-8%
Average employee		158	154											

(A) The last pay period of each month was used for the actual employee headcount number.

(B) Overtime was higher than budget. Overtime is a function of unexpected emergencies/ projects and is difficult to accurately predict.

(C)

Actual payroll was consistently lower than budget because several executives left after the budget was prepared. One left in late 2017 earning \$17,250/month. Another earning \$13,500 per month left in June, and two earning \$57,167 per month left in late September. These changes explain \$419,000 of the \$698,123 budget to actual variance for the year

Monthly Payroll Variance Analysis
As of December 31,2019

Workpaper Reference No.(s):

Month	Employee Group	Number of Full-Time Employees		Number of Part-Time Employees		Monthly Budget			Monthly Actual			Variance Percent		
		Budgeted	Actual (A)	Budgeted	Actual (A)	Reg.	OT	Total	Reg.	OT	Total	Reg.	OT (B)	Total
Jan	Salary	156	153			336,152	13,501	349,653	302,272	34,312	336,584	-10%	154%	-4%
Jan	Hourly			18	3	5,600	-	5,600	2,094	-	2,094	-63%	0%	-63%
Feb	Salary	156	154			672,303	27,002	699,306	613,533	48,523	662,056	-9%	80%	-5%
Feb	Hourly			18	3	11,200	-	11,200	2,034	-	2,034	-82%	0%	-82%
Mar	Salary	156	157			1,008,455	40,504	1,048,958	941,591	48,354	989,945	-7%	19%	-6%
Mar	Hourly			18	4	16,800	-	16,800	3,410	-	3,410	-80%	0%	-80%
Apr	Salary	156	155			672,303	27,002	699,306	635,056	21,592	656,648	-6%	-20%	-6%
Apr	Hourly			18	3	11,200	-	11,200	1,244	-	1,244	-89%	0%	-89%
May	Salary	156	153			672,303	27,002	699,306	629,810	20,248	650,058	-6%	-25%	-7%
May	Hourly			18	5	11,200	-	11,200	2,363	-	2,363	-79%	0%	-79%
Jun	Salary	156	156			672,303	27,002	699,306	632,732	16,016	648,748	-6%	-41%	-7%
Jun	Hourly			18	13	11,200	-	11,200	9,438	-	9,438	-16%	0%	-16%
Jul	Salary	156	159			672,303	27,002	699,306	646,625	19,309	665,934	-4%	-28%	-5%
Jul	Hourly			14	12	11,200	-	11,200	14,650	-	14,650	31%	0%	31%
Aug	Salary	156	153			1,008,455	40,504	1,048,958	947,283	32,083	979,365	-6%	-21%	-7%
Aug	Hourly			14	10	16,800	-	16,800	20,450	-	20,450	22%	0%	22%
Sep	Salary	156	156			672,303	27,002	699,306	633,467	28,326	661,794	-6%	5%	-5%
Sep	Hourly			14	9	11,200	-	11,200	10,265	-	10,265	-8%	0%	-8%
Oct	Salary	156	157			672,303	27,002	699,306	640,024	37,076	677,100	-5%	37%	-3%
Oct	Hourly			14	8	11,200	-	11,200	9,430	-	9,430	-16%	0%	-16%
Nov	Salary	156	157			672,303	27,002	699,306	640,381	38,789	679,170	-5%	44%	-3%
Nov	Hourly			14	8	11,200	-	11,200	8,268	-	8,268	-26%	0%	-26%
Dec	Salary	156	158			672,303	27,002	699,306	639,778	25,391	665,170	-5%	-6%	-5%
Dec	Hourly			14	5	11,200	-	11,200	5,270	-	5,270	-53%	0%	-53%
Total:						8,543,791	337,530	8,881,321	7,991,468	370,020	8,361,489	-6%	10%	-6%
Average employee		156	156									(C)		

- (A) The last pay period of each month was used for the actual employee headcount number.
- (B) Overtime is a function of unexpected emergencies/ projects and is difficult to accurately predict.
- (C) Actual was relatively consistently close to the average of 6% under budget for the entire year.

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

Monthly Payroll Variance Analysis
As of December 31,2020

Workpaper Reference No.(s):

Month	Employee Group	Number of Full-Time Employees		Number of Part-Time Employees		Monthly Budget			Monthly Actual			Variance Percent		
		Budgeted	Actual (A)	Budgeted	Actual (A)	Reg.	OT	Total	Reg.	OT	Total	Reg.	OT (B)	Total
Jan	Salary	161	157			965,135	46,143	1,011,278	967,410	34,032	1,001,443	0%	-26%	-1%
Jan	Hourly			14	3	15,556	-	15,556	4,680	-	4,680	-70%	-	-70%
Feb	Salary	161	158			643,423	30,762	674,185	643,380	28,051	671,431	0%	-9%	0%
Feb	Hourly			14	3	10,370	-	10,370	2,280	-	2,280	-78%	-	-78%
Mar	Salary	161	157			643,423	30,762	674,185	674,001	19,830	693,831	5%	-36%	3%
Mar	Hourly			14	4	10,370	-	10,370	1,840	-	1,840	-82%	-	-82%
Apr	Salary	161	158			643,423	30,762	674,185	675,747	17,439	693,186	5%	-43%	3%
Apr	Hourly			14	1	10,370	-	10,370	250	-	250	-98%	-	-98%
May	Salary	161	157			643,423	30,762	674,185	672,900	16,605	689,505	5%	-46%	2%
May	Hourly			14	1	10,370	-	10,370	910	-	910	-91%	-	-91%
Jun	Salary	161	157			643,423	30,762	674,185	671,862	19,984	691,847	4%	-35%	3%
Jun	Hourly			14	1	10,370	-	10,370	420	-	420	-96%	-	-96%
Jul	Salary	161	155			965,135	46,143	1,011,278	1,001,153	26,790	1,027,943	4%	-42%	2%
Jul	Hourly			14	1	15,556	-	15,556	1,136	-	1,136	-93%	-	-93%
Aug	Salary	161	156			643,423	30,762	674,185	668,662	20,859	689,521	4%	-32%	2%
Aug	Hourly			14	8	10,370	-	10,370	7,040	-	7,040	-32%	-	-32%
Sep	Salary	161	155			643,423	30,762	674,185	664,955	30,178	695,133	3%	-2%	3%
Sep	Hourly			14	8	10,370	-	10,370	10,440	-	10,440	1%	-	1%
Oct	Salary	161	158			643,423	30,762	674,185	670,735	28,319	699,054	4%	-8%	4%
Oct	Hourly			14	9	10,370	-	10,370	12,160	-	12,160	17%	-	17%
Nov	Salary	161	156			643,423	30,762	674,185	668,678	19,030	687,708	4%	-38%	2%
Nov	Hourly			14	9	10,370	-	10,370	10,810	-	10,810	4%	-	4%
Dec	Salary	161	154			965,135	46,143	1,011,278	990,801	38,875	1,029,676	3%	-16%	2%
Dec	Hourly			14	2	15,556	-	15,556	6,080	-	6,080	-61%	-	-61%
				Total:										
Average employee		161	157			8,826,213	415,287	9,241,500	9,028,331	299,992	9,328,323	2%	-28%	1%

(A) The last pay period of each month was used for the actual employee headcount number.
 (B) Overtime is a function of unexpected emergencies/ projects and is difficult to accurately predict.

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

Base Period
As of August 31,2021

Workpaper Reference No.(s):

Month	Employee Group	Number of Full-Time Employees		Number of Part-Time Employees		Base Year Assumption Budget			Monthly Actual			Variance Percent		
		Budgeted	Actual (A)	Budgeted	Actual (A)	Reg.	OT	Total	Reg.(C)	OT	Total	Reg.	OT (B)	Total
Sep-20	Salary	161	155			639,818	25,997	665,815	664,955	30,178	695,133	3.9%	16.1%	4.4%
Sep-20	Hourly			14	8		-	-	10,440	-	10,440	-	-	#DIV/0!
Oct-20	Salary	161	158			639,818	25,997	665,815	670,735	28,319	699,054	4.8%	8.9%	5.0%
Oct-20	Hourly			14	9		-	-	12,160	-	12,160	-	-	#DIV/0!
Nov-20	Salary	161	156			639,818	25,997	665,815	668,678	19,030	687,708	4.5%	-26.8%	3.3%
Nov-20	Hourly			14	9		-	-	10,810	-	10,810	-	-	#DIV/0!
Dec-20	Salary	161	154			959,727	38,995	998,723	990,801	38,875	1,029,676	3.2%	-0.3%	3.1%
Dec-20	Hourly			14	2		-	-	6,080	-	6,080	-	-	#DIV/0!
Jan-21	Salary	161	151			639,818	25,997	665,815	642,577	26,476	669,052	0.4%	1.8%	0.5%
Jan-21	Hourly			0	1		-	-	960	-	960	-	-	0.0%
Feb-21	Salary	161	151			639,818	25,997	665,815	633,093	39,296	672,390	-1.1%	51.2%	1.0%
Feb-21	Hourly			0	1		-	-	480	-	480	-	-	0.0%
Mar-21	Salary	161	149			639,818	25,997	665,815	625,859	28,411	654,270	-2.2%	9.3%	-1.7%
Mar-21	Hourly			0	1		-	-	200	-	200			
Apr-21	Salary	161				739,731	20,954	760,685						
Apr-21	Hourly			0			-	-						
May-21	Salary	161				739,731	20,954	760,685						
May-21	Hourly			0			-	-						
Jun-21	Salary	161				739,731	20,954	760,685						
Jun-21	Hourly			0			-	-						
Jul-21	Salary	161				1,109,597	31,431	1,141,028						
Jul-21	Hourly			0			-	-						
Aug-21	Salary	161				739,731	20,954	760,685						
Aug-21	Hourly			0			-	-						
Average employee		161	153			8,867,159	310,223	9,177,382	4,937,827	210,585	5,148,412			
Actual Period Total						4,798,637	194,977	4,993,614	4,937,827	210,585	5,148,412	2.9%	8.0%	3.1%

- (A) The last pay period of each month was used for the actual employee headcount number.
- (B) Overtime is a function of unexpected emergencies/ projects and is difficult to accurately predict.
- (C) Drop in actual payroll January 2021 resulted from several retirements/resignations at yearend and having difficulty backfilling positions in a timely manner.

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

Forecasted Test Period
As of December 31,2022

Workpaper Reference No.(s):

Month	Employee Grd	Number of Full-Time		Number of Part-Time		Test Year Assumption			Monthly Actual			Variance Percent		
		Budgeted	Actual	Budgeted	Actual	Reg.	OT	Total	Reg.	OT	Total	Reg.	OT	Total
Jan-22	Salary	162				817,774	27,061	844,835						
Jan-22	Hourly			0				-						
Feb-22	Salary	162				817,774	27,061	844,835						
Feb-22	Hourly			0				-						
Mar-22	Salary	162				817,774	27,061	844,835						
Mar-22	Hourly			0				-						
Apr-22	Salary	162				817,774	27,061	844,835						
Apr-22	Hourly			0				-						
May-22	Salary	162				817,774	27,061	844,835						
May-22	Hourly			0				-						
Jun-22	Salary	162				817,774	27,061	844,835						
Jun-22	Hourly			0				-						
Jul-22	Salary	162				817,774	27,061	844,835						
Jul-22	Hourly			0				-						
Aug-22	Salary	162				817,774	27,061	844,835						
Aug-22	Hourly			0				-						
Sep-22	Salary	162				817,774	27,061	844,835						
Sep-22	Hourly			0				-						
Oct-22	Salary	162				817,774	27,061	844,835						
Oct-22	Hourly			0				-						
Nov-22	Salary	162				817,774	27,061	844,835						
Nov-22	Hourly			0				-						
Dec-22	Salary	162				817,774	27,061	844,835						
Dec-22	Hourly			0				-						
						9,813,284	324,731	10,138,015						

Note: We do not break out of hourly vs. salary at that level of detail.

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

FIRST ATTORNEY GENERAL DATA REQUEST
DATED JULY 14, 2021

34. **Reconcile Payroll Costs in Various Documents – See Attachment.** Various source documents in Delta’s Application show different amounts for total payroll costs (combined payroll expensed and capitalized), expensed payroll, and thus for the residual amount of capitalized payroll for the Base Period ending August 31, 2021 and the Forecasted Test Periods of 2022, 2023, and 2024. This variation in payroll costs among different source documents might be explained in part by different payroll components included in some of these payroll costs. For example, some payroll costs may include or exclude various components of overtime, incentives, non-recurring vacation accrual, and other types of payroll costs. Also, some payroll costs may include or exclude some capitalized payroll costs (or might include some payroll costs that are non-regulated or have been recorded below-the-line). Please refer to the disparities in the various payroll costs (by source document and amounts) shown in the attached “OAG Attachment 1 - Payroll Reconciliation” and provide the following information:
- a. Please provide a complete explanation and reconciliation for all of the varying payroll costs for the base period and forecasted periods, and provide the specific underlying components of these payroll costs (base payroll, overtime, incentives, non-recurring vacation accrual, etc.) by account number (with related supporting documentation and financial records).
 - b. As part of the reconciliation of (a) above, provide the related amount of payroll that is expensed and capitalized for each underlying payroll component by account number (and provide related supporting documentation). For example, when reconciling the base period total expensed and capitalized payroll costs of \$10,219,163 (from the Delta payroll adjustment), please reconcile both the corresponding payroll expensed and capitalized by account number (and provide related supporting documentation and financial records).
 - c. Regarding (a) and (b) above, identify all miscellaneous payroll costs, including amounts related to non-regulated activity or functions or that were recorded below-the-line or inadvertently above-the-line, and show amounts by account number (along with supporting documentation and financial records).
 - d. Identify the correct payroll information and underlying amounts that should be relied upon for this Application and provide all corrections that need to be made to the Application and supporting documents if applicable.
 - e. Per the attached “OAG Attachment 1 – Payroll Reconciliation” sources (d1) and (d2), please explain why the Delta Tab 31 PDF filed with the Application shows different amounts for forecasted years 2022, 2023, and 2024, compared to the Tab 31 Excel spreadsheet filed with the Staff’s Data Request First Series, question 54 (Staff DR 1-54) which provided working Excel documents for previously provided PDF documents in the Application. Provide a reconciliation of these amounts

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

FIRST ATTORNEY GENERAL DATA REQUEST
DATED JULY 14, 2021

(along with supporting documentation and financial records), indicate which amounts should be relied upon for this Application, and provide all corrections that need to be made to the Application and supporting documents if applicable.

- f. Reconcile the August 31, 2021 Base Period payroll expense at “OAG Attachment 1 - Payroll Reconciliation”, columns B and C to the operating expense account balances for the “base year” column provided by Delta in response to Staff’s First Series of Data Requests, question 1(a) (1-1(a)).

Response:

- a. See attached for the requested reconciliation.
- b. See the schedule attached to (a) above.
- c. No such miscellaneous payroll costs have been identified.
- d. No corrections applicable.
- e. We inadvertently filed a preliminary version of the schedule at Tab 31 in the Application instead of the final version that was provided in Excel format at PSC 1-54.
- f. The OAG obtained the figure at Column B of Attachment 1 – Payroll Reconciliation \$6,749,438 by adding rows from Tab 57-Sch. D-1 Adj. by Act labeled “Labor”. The label on this schedule applied only to the adjustment, not the entire account balance. As shown on the attached schedule which shows the distribution of the base year labor by FERC account in Column I, Labor is distributed to more accounts than the Proforma Adjustments were, and the account balances shown on Tab 57-Sch. D-1 Adj. by Act, shown in Column J of the attached schedule, contain more than labor.

The \$8,006,427 in Column C of the OAG Attachment 1 – Payroll Reconciliation ties to the attached schedule, column I, row 116.

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

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

The attached schedule Column J totals \$15,283,587, which agrees to Tab 57 – Schedule D-1 by taking Total Base Period Operations and Maintenance Expenses of \$27,786,936 and subtracting total Gas Cost of \$12,503,349.

Tab 57 – Schedule D-1 agrees with the balances for the “base year” column provided by Delta in response to Staff’s First Series of Data Requests, question 1(a) by computing Other Operations and Maintenance Expense, \$16,007,039, from the Forecast Column, by subtracting Gas Cost of \$15,821,883 from Total Operations and Maintenance Expenses of \$31,828,922. \$16,007,039 agrees with Other Operations and Maintenance Expenses on PSC-1 (a) of \$16,006,948, within \$91, by taking Total Operation Expenses of \$27,667,873 and adding Total Maintenance Expenses of \$531,819.

Sponsoring Witness: William C. Packer

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

FIRST ATTORNEY GENERAL DATA REQUEST
DATED JULY 14, 2021

35. **Expensed and Capitalized Payroll (UPDATE).** Please provide payroll information in the spreadsheet format shown below (provide in working Excel format) for the calendar years 2017, 2018, 2019, 2020, August 31, 2021 Base Period as filed (show actual and budget amounts separately, and provide periodic monthly updates for actual information) and the December 31, 2022 Forecasted Test Period:
- a. The amount of regulated payroll expensed by type of payroll cost (straight time, overtime, incentives, etc.). Also, provide capitalized payroll included in construction accounts, capitalized in deferred regulatory accounts, and other capitalized accounts. Finally, provide non-regulated and below-the-line payroll costs. It is not necessary to provide capitalized payroll or non-regulated/below-the-line payroll by type of payroll (such as straight time, overtime, etc.), the amounts can be provided in total.
 - b. Provide the percent of payroll expensed and capitalized for each of the periods.
 - c. Explain why the percent of payroll expensed and capitalized changed for each of the periods (for example, explain if the percent of payroll capitalized will increase in years where the construction budget is larger, etc.).
 - d. Identify source documents for the data provided.

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

FIRST ATTORNEY GENERAL DATA REQUEST
DATED JULY 14, 2021

Description	Payroll Expensed	Payroll Capitalized	Total Payroll	Source Document
<i>Regulated:</i>				
Straight time				
Overtime				
Incentives				
Other Bonuses and Awards (Describe)				
Holiday				
Illness and Leave				
Paid Time Off				
Severance and Separation Pay				
Other Regulated (Affiliates)				
Other Regulated (Describe)				
Capitalized in Construction Accounts				
Capitalized in Deferred Accounts				
Total Regulated Payroll				
<i>Non-Regulated and Below-the-Line:</i>				
Non-Regulated/Below-the-Line (Describe)				
Other (Affiliates)				
Other (Describe)				
Total Non-Regulated/Below-the-Line Payroll				
Grand Total Payroll				
Percent Payroll Expensed				
Percent Payroll Capitalized				

Response:

- a. See attached.
- b. See attachment to (a).
- c. The capitalization percentage is relatively consistent for the periods presented but it does tend to increase slightly in years with higher construction spend.
- d. The source for Delta's information is the PSC Annual Report. The source for PKY's data is internal capital allocation reports from Peoples.

Sponsoring Witness: William C. Packer

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

FIRST ATTORNEY GENERAL DATA REQUEST
DATED JULY 14, 2021

36. **Payroll Adjustment.** Address the following regarding Delta’s payroll adjustment at Tab 57, Schedule D-2.6 and at Tab 60, Sheet 1 of 2:

- a. Explain why components of Delta’s payroll adjustment at Tab 57, Schedule D-2.6 do not agree with related payroll costs at Tab 60 (Sheet 1 of 2) for both the Base Period and the Forecasted Period, as illustrated in the spreadsheet below. In all cases, provide a complete reconciliation between the varying payroll amounts at Tabs 57 and 60, identify the correct amounts, and explain any necessary revisions to the payroll adjustment (and provide all supporting documents and calculations).

Payroll	Tab 57		Tab 60	
	Base Period	Forecasted Period	Base Period	Forecasted Period
Straight time	\$ 9,372,351	\$ 9,813,200	\$ 8,900,480	\$ 9,319,133
Overtime	\$ 310,223	\$ 324,815	\$ 308,434	\$ 322,942
Incentives	\$ 1,041,781	\$ 545,959	not provided	not provided

- b. Provide the amount of “Non-Recurring Vacation Accrual” by month (and account number) in the Base Period, explain what is included in this amount, explain why this amount is non-recurring and was removed from the Base Period, and identify all other similar non-recurring amounts in payroll costs for the Base Period.
- c. Explain why Incentives were reduced from a Base Period amount of \$1,041,781 to a Forecasted 2022 test period amount of \$545,959, and provide all supporting documentation and calculations.
- d. Explain if it is Delta’s intent to use the month-end number of employees or the monthly average number of employees for purposes of the Forecasted 2022 payroll, and explain why.
- e. Witness Brown’s direct testimony (page 13, lines 10 – 11) mentions the reorganization of Kentucky staff, explain when the reorganization occurred and provide the impact of this reorganization on Delta’s payroll adjustment by each specific component.
- f. Witness Packer’s direct testimony (page 6, lines 20 – 23) states that in April 2021, ownership of PKY (a farm tap affiliate of Delta’s owned by PNG) was transferred to Delta, explain and show the impact of the PKY transfer on Delta’s payroll adjustment by each specific component. Also, explain if the reorganization of Kentucky staff in (e) above is related to the PKY transfer.

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

FIRST ATTORNEY GENERAL DATA REQUEST
DATED JULY 14, 2021

- g. Explain how the FUTA and SUTA amounts of \$1,176,000 and \$1,814,400 were determined, and provide supporting documents and calculations, and provide actual amounts by account number for calendar year 2020, Base Period August 31, 2021, and Forecasted Test Year December 31, 2022.
- h. Explain if any pension or OPEB-related costs are included in Delta's payroll adjustment at Tab 57, Schedule D-2.6, and identify these amounts.

Response:

- a. Please refer to the attached reconciliation. In general, the difference in Tab 57 and Tab 60 for both base and forecasted periods resulted from Tab 57 including the payroll allocated from the parent company (accounts coded 2200), while Tab 60 only included expenses from the Kentucky-based employees. All amounts are correct and no revisions to the payroll adjustment are warranted. Incentives for the test year were not based on history, but recalculated based on current salaries and current incentive plans. See the response to subpart c.

b. Non-Recurring Vacation Accrual

		SEP 2020	OCT 2020	NOV 2020	DEC 2020	JAN 2021	FEB 2021	MAR 2021	APR 2021	MAY 2021	JUN 2021	JUL 2021	AUG 2021	
5300150	Salaries - Vacation Accrual	(31,410)			(54,382)			(408,850)						(494,642)
5300151	Salaries - Vacation Accrual 2200	(3,497)			(4,037)			(3,015)						(10,549)
		(34,907)			(58,419)			(411,865)						(505,192)

The vacation accrual does get adjusted throughout the year in the normal course, but in 2021, Essential wrote off a \$475,238 pre-acquisition balance of accrued personal leave which is non-recurring. To the best of our knowledge, there are no other similar non-recurring amounts in payroll costs for the Base Period.

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

FIRST ATTORNEY GENERAL DATA REQUEST
DATED JULY 14, 2021

- c. The reduction of Incentives in the test year was necessary to recognize the change to the applicable incentive plans. See attached for calculation.
- d. Delta considers month-end number of employees to be a reasonable approximation of monthly average employees.
- e. As of March 2020, Delta was acquired by Essential Utilities. As part of the integration work, organization structures were reviewed to ensure efficiency of the combined organizations. In the review of the organizations, it was determined as was common practice in previous acquisitions, to align the staffing resources related to the functional (non-operational) support areas of Information Technology, Finance, and Human Resources to the corporate functions. The alignment of these functions took place in 2020. There was no cost impact as this was moving employees from one manager to another.
- f. Because the Base Period included all PKY costs, the adjustments were calculated on the combined costs and not segregated between PKY and Delta. The reorganization of Kentucky staff in (e) above is not related to the PKY transfer.
- g. See below for the calculation of the FUTA and SUTA amounts of \$1,176,000 and \$1,814,000.

		<u>FUTA</u>	<u>SUTA</u>
Number of employees		168	168
Limit		<u>7,000</u>	<u>10,800</u>
Total limit		1,176,000	1,814,400
Tax rate		<u>0.006</u>	<u>0.005</u>
Liability		<u>7,056</u>	<u>9,072</u>

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

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

See attached for actual FUTA and SUTA expenses for all of 2020 as well as the three months ended 3/31/21, the actual months included in the Base Period.

- h. There are no OPEB-related costs included in Delta's payroll adjustment. Delta has never offered OPEB benefits. The only OPEB related expenses come from PKY and we expect the base year actual OPEB expenses to be representative of the test year expenses.

Sponsoring Witness: William C.Packer

	TAB 57			
	Base Period			
	7 Months	5 Months	Total	
5300110 Salaried - Straight-Time Wages	5,038,844	3,861,636	8,900,480	
5300111 Salaried - Straight-Time Wages -2200	235,438	197,622	433,060	
5300211 Hourly - Straight-Time Wages - 2200	29,547	9,264	38,811	
	5,303,829	4,068,522	9,372,351	Straight-Time

	TAB 60			
	Base Period			
	7 Months	5 Months	Total	
	5,038,844	3,861,636	8,900,480	
	5,038,844	3,861,636	8,900,480	Straight-Time

TAB57				
Forecasted Period				
8,900,480	4.7%	418,653	9,319,133	
433,060	4.7%	20,370	453,430	
38,811	4.7%	1,826	40,637	
9,372,351		440,849	9,813,200	

5300120 Salaried - Overtime Wages	192,647	114,537	307,184	
5300121 Salaried - Overtime Wages - 2200	937	274	1,211	
5300130 Salaried - Supplemental Pay	1,250	0	1,250	
5300221 Hourly - Overtime Wages - 2200	143	435	578	
	194,977	115,246	310,223	Overtime

	192,647	114,537	307,184	
	1,250	0	1,250	
	193,897	114,537	308,434	Overtime

307,184	4.7%	14,449	321,633	
1,211	4.7%	57	1,268	
1,250	4.7%	59	1,309	
578	4.7%	27	605	
310,223		14,592	324,815	

Summary:

Straight-Time (Base Period - Tab 57)	9,372,351	4.7%	9,813,200	Forecasted Period - Tab 57
5300111 Salaried - Straight-Time Wages -2200	(433,060)			
5300211 Hourly - Straight-Time Wages - 2200	(38,811)			
Straight-Time (Base Period - Tab 60)	8,900,480	4.7%	9,319,133	Forecasted Period - Tab 60
Overtime (Base Period - Tab 57)	310,223	4.7%	324,815	Forecasted Period - Tab 57
5300121 Salaried - Overtime Wages - 2200	(1,211)			
5300221 Hourly - Overtime Wages - 2200	(578)			
Overtime (Base Period - Tab 60)	308,434	4.7%	322,942	Forecasted Period - Tab 60

TAB60			
Forecasted Period			
8,900,480	4.7%	418,653	9,319,133
<u>8,900,480</u>		<u>418,653</u>	<u>9,319,133</u>

307,184	4.7%	14,449	321,633
			0
			0
<u>1,250</u>	4.7%	<u>59</u>	<u>1,309</u>
<u>308,434</u>		<u>14,508</u>	<u>322,942</u>

	2020			2020		
	<u>SUTA Taxable</u>	<u>Tax Rate</u>	<u>Tax Amount</u>	<u>FUTA Taxable</u>	<u>Tax Rate</u>	<u>Tax Amount</u>
Delta	1,761,883.52	0.50%	8,809.42	1,173,273.33	0.60%	7039.64
Peoples-KY	97,927.53	1.00%	979.28	63,727.53	0.60%	382.37
Total	<u>1,859,811.05</u>		<u>9,788.70</u>	<u>1,237,000.86</u>		<u>7422.01</u>

	2021 (Jan - March)			2021 (Jan - March)		
	<u>SUTA Taxable</u>	<u>Tax Rate</u>	<u>Tax Amount</u>	<u>FUTA Taxable</u>	<u>Tax Rate</u>	<u>Tax Amount</u>
Delta	1,557,941.81	0.50%	7,789.71	1,033,220.05	0.60%	6,199.32
Peoples-KY	97,200.00	1.00%	972.00	63,000.00	0.60%	378.00
Total	<u>1,655,141.81</u>		<u>8,761.71</u>	<u>1,096,220.05</u>		<u>6,577.32</u>

The FUTA and SUTA taxes are recorded in Account 5703100 (Payroll Taxes)

Note: These amounts do not include Contract Payroll

DELTA NATURAL GAS COMPANY, INC.**CASE NO. 2021-00185****FIRST ATTORNEY GENERAL DATA REQUEST****DATED JULY 14, 2021**

37. **Payroll Fluctuations per Staff DR 1-36.** Delta's response to Staff's First Series of Data Requests, question 36 (Staff DR 1-36) provides budgeted and actual regular and overtime payroll costs, and budgeted and actual full-time and part-time employee headcount, on a monthly basis for the calendar years 2018, 2019, 2020, and the Base Period August 31, 2021 (this same information was requested for the Forecasted 2022 period, but was not provided by Delta). Explain the reasons and provide supporting documentation for the following monthly changes in actual payroll costs and payroll trends for the related periods:
- a. Explain why the Budgeted number of employees exceeds the Actual number of employees for almost every month and every year from January 2018 to March 2021, and explain why this makes the Budgeted number of employees a reliable estimate of Actual number of employees.
 - b. Witness Andrea Schroeder's direct testimony (page 4, lines 4 – 6), states that the Delta forecasted employees for years 2021 through 2024 stays constant at 162 employees, based on 153 employees for Delta and 9 transferred from PKY to Delta (which occurred in April 2021).
 - i) Explain why Delta was budgeting 161 employees (almost as many as the 162 employees after the PKY transfer in April 2021) as early as January 2020, and explain if this was intended to anticipate the transfer of 9 PKY employees in April 2021.
 - ii) Explain why Staff DR 1-36 shows Budgeted employees of 161 as late as August 2021, instead of the 162 employees cited by Witness Schroeder after the PKY transfer in April 2021. Explain why Actual employee headcounts do not reflect the impact of the PKY transfer after April 2021.
 - iii) Provide the missing "Forecasted" 2022 test period data requested in Staff Data Request 1-36, and explain if this includes the PKY transferred employees in the monthly Budgeted headcount of 162.
 - iv) Explain if Budgeted or Actual payroll costs for the Base Period include payroll costs related to the 9 employees related to the PKY transfer in April 2021, and separately identify these Budgeted and Actual payroll costs included in the Base Period (and provide all supporting documentation and calculations).
 - c. Explain why the Actual number of employees has declined over time, from an average of 154 in 2018, 156 in 2019, 156.5 in 2020, 153 for the Base Period, and an Actual level of 149 employees at March 2021. Explain how this on-going decline and attrition of employees supports the increase of Forecasted 2022 level of 162 employees in this rate case (even if 9 employees are included from the PKY transfer).

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

FIRST ATTORNEY GENERAL DATA REQUEST
DATED JULY 14, 2021

- d. Explain why the month of December 2019 shows a significantly lower amount of “Regular” payroll costs of \$574,378 with a higher number of Actual full-time employees of 158, compared to almost all other months in December that show greater payroll costs but with fewer full-time employees (compared to December 2019). Explain why Regular payroll cost at December 2019 is lower than any other month of 2019.
- e. Explain why Delta is projecting an increase in payroll costs for Forecasted 2022 (based on its payroll adjustment), when the three most recent months of Actual Regular payroll costs included in the Base Period for January 2021, February 2021, and March 2021 have declined when compared to the same months in 2020.
- f. Explain why Delta is projecting an increase in payroll costs for Forecasted 2022 (based on its payroll adjustment), when actual Regular monthly payroll costs have declined every month of the Base Period from October 2020 to March 2021. Explain the reasons for the decline in these Regular payroll costs and provide related supporting documentation.
- g. Explain why March 2021 actual Regular payroll cost of \$349,890 is significantly lower than any single month of payroll cost going back to January 2018 (the oldest data provided in this data request response), and provide related supporting documentation.

Response:

- a. The budgeted number of employees exceeds the actual number of employees because it includes open positions which are actively being recruited. Employee staff fluctuations are expected as the workforce ages and employees are becoming more mobile. These positions are budgeted and have been approved for fill. The issue is in locating employees with the right skills to fill the positions so that the organization is at full staff as well as minimizing the time to fill. If the actual number of employees is being used, it would underestimate the labor costs.
- b.
 - i. Budget and actual data for Delta and PKY is reflected as combined for all periods presented.
 - ii. See part b(i).
 - iii. The “Forecasted” 2022 test period data requested in Staff Data Request 1-36 is attached to response 15 of this Request. As stated in part b(i), all budget and actual data for Delta and PKY is reflected as combined for all periods presented. Therefore, this data does include the PKY transferred employees.

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

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

- iv. Yes the Budgeted and Actual payroll costs for the Base Period include payroll costs related to the 9 employees related to the PKY transfer. Separate Base Period calculations for Delta and PKY are filed in Response 43(a) of this Request.
- c. The employee count has not declined over time as the question suggests. The number of employees has actually increased steadily from 2018 through October 2020, averaging 154 in 2018, 156 in 2019, and 156.5 in 2020. As recently as October 2020 (only 9 months ago), the combined companies had 158 employees when the decline began. Delta had several retirements at the end of 2020 and the trend of high turnover has continued into 2021. The first half of 2021 has been a very difficult time to recruit and fill positions even though Delta is actively attempting to get all openings filled.
- d. Please refer to the updated schedules from DR-1 36 attached to Question 33 of this Response. The changes made, described in Response 33, to present the actual and budget numbers on the same basis made the December 2019 variance much more reasonable. December regular pay was 5% under budget, compared to the entire year being 6% under budget.
- e. As described in c., the most recent months of actual payroll costs reflect the non-recurring situation of being under-staffed.
- f. See the response to subpart c. for a discussion of the open positions since October 2020.
- g. Please refer to the updated schedules from DR-1 36 attached to Question 33 of this Response. The changes made, described in Response 33, to present the actual and budget numbers on the same basis made the March 2021 variance much more reasonable.

Sponsoring Witness: Andrea Schroeder / William C. Packer

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

FIRST ATTORNEY GENERAL DATA REQUEST
DATED JULY 14, 2021

38. **Overtime Payroll – See Attachment.** This data request is based primarily on Delta’s response to Staff’s First Series of Data Requests, question 36 (Staff DR 1-36) and Overtime cost information at Tab 57 – Schedule D-2.6 (Delta’s payroll adjustment in this rate case). Please refer to the attached spreadsheet prepared by OAG, “OAG Attachment 2 - Payroll Overtime Costs per Staff DR 1-36.” Address the following:
- a. Explain why Overtime costs began increasing significantly in 2019, increasing from \$77,522 in 2018 to \$348,804 in 2019, and provide supporting documentation and calculations.
 - b. Explain why Overtime costs decreased somewhat from \$348,804 in 2019 to \$272,591 in 2020, and provide supporting documentation and calculations.
 - c. Explain why Overtime costs have been budgeted to increase from actual Overtime costs of \$272,591 in 2020 to Base Period August 31, 2021 Overtime costs of \$310,223 (7 months actual and 5 months budget), and to Forecasted Test Period December 31, 2022 Overtime costs of \$324,815, and provide supporting documentation and calculations.
 - d. Address items (a), (b), (c) above in more detail. Provide the Actual and Budget Overtime costs for each of the calendar years 2018, 2019, 2020, and for each of the months of the Base Period ending August 31, 2021 (provide Actual Overtime costs through the most recent months available in 2021), and provide the Budgeted Overtime costs for the Forecasted test period December 31, 2022. In all cases, provide the amount of Actual Overtime costs expensed and capitalized (by account number) for each reason/event that caused the most significant Overtime costs:
 - i) Provide the Actual and Budget amount of Overtime costs related to gas leak testing, repairs and maintenance, and identify those departments or groups of employees (by account number) that have incurred the most substantial portion of Overtime costs related to gas leak repairs and maintenance (this might also be referred to as a leak management program or similar name).
 - ii) Provide the amount of Actual and Budget Overtime costs (by account number, year/month, and department) related to extraordinary or emergency gas leak occurrences, and identify each of these occurrences (by year/month/day) and explain the conditions that lead to the extraordinary or emergency occurrence (explain the language that Delta uses to identify extraordinary or emergency gas leak occurrences, and provide Company written manuals or procedures that explains the terminology and protocol for extraordinary/emergency gas leak conditions).

DELTA NATURAL GAS COMPANY, INC.**CASE NO. 2021-00185****FIRST ATTORNEY GENERAL DATA REQUEST****DATED JULY 14, 2021**

- iii) Provide the amount of Actual and Budget Overtime costs (by account number, year/month, and department) related to those gas leak occurrences that required assistance from other utilities (Mutual Aid) or that required additional outside assistance from outside contractors (and provide the related month and days) for these occurrences.
- iv) Provide the amount of Actual and Budget Overtime costs (by account number, year/month, and department) related to all other relevant events or occurrences besides gas leak testing, repairs, and maintenance, such as Overtime for construction-related projects, conversion of any software systems, transfer of PKY to Delta, reorganization of Kentucky staffing, Overtime resulting from employee shortages (or other reasons) related to COVID-19, along with all other events that caused an increase in Overtime costs.
- e. Provide all cost versus benefit and similar analysis (or similar analysis) that shows if it is either more costly or less costly to hire additional employees to address gas leak testing, repairs and maintenance, compared to using existing employee levels at increasing levels of overtime costs. If no cost versus benefit analysis exists, explain why Delta has not performed this type of analysis given its increasing actual and projected level of related Overtime costs at existing employee levels.
- f. Identify the month/year when Delta believes that its increasing levels of Overtime costs will begin to decline due to progress in reduction of gas leak testing, repairs, and maintenance. Provide supporting documentation, budgets, and leak repair analysis to support this conclusion.
- g. Explain why Overtime costs related to gas leak testing, repairs, and maintenance continue to increase despite acceleration in the replacement (and repair) of gas pipelines.

Response:

- a. Variances in project volume and complexity are a continual moving target. Each capital project brings on changing dynamics, possibly requiring more or less labor than anticipated. Shortage of manpower and project complications, as well as the need for construction of unpredictable projects such as government-mandated relocations, often result in very complex construction processes and create additional overtime costs. By the same logic, the opposite may be true. Lack of unexpected project historical performance may lead to decreases in overtime spending from what was budgeted.

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

FIRST ATTORNEY GENERAL DATA REQUEST
DATED JULY 14, 2021

Particularly in 2019, there were numerous projects that required overtime. Delta built 10 additional miles of pipeline in 2019 than it built in 2018. Delta accomplished 16 miles of PRP in 2019 and a large number of distribution extensions near the end of the year. The work was so significant that Delta was denying vacation time for construction personnel in order to get it finished.

- b. See the response to subpart a. Lack of unexpected project historical performance may lead to decreases in overtime spending from what was budgeted.
- c. Delta anticipates its employees continuing to work more overtime with the increasing workload and increasing difficulty filling positions quickly. The 5% increase for the test year primarily anticipates salary increases of Delta's workforce.
- d. Refer to the attachment provided in response to Question No. 33(a).
 - i. Delta does not have a mechanism in place for the itemization of overtime costs to the level of accuracy and detail as requested. Regarding the departments or groups that have incurred the most substantial portion of overtime costs related to gas leak repairs and maintenance, there are overtime costs in several departments. Each year, Delta's Corrosion Department performs numerous functions on Delta's system. Some of these functions include cathodic test station monitoring, monitoring and maintenance of anode beds, rectifier testing and repair, and leak survey procedures throughout Delta's system. Any leaks found are classified and those warranting immediate attention are addressed and repaired by appropriate Operations personnel. Delta also experiences numerous 3rd party damages each year. Likewise, each of these occurrences are treated as emergency gas leaks and repaired as soon as possible. The personnel included in the mitigation of these situations may include employees from the Transmission, Distribution, Construction and Corrosion departments.
 - ii. Delta does not have a mechanism in place for the itemization of overtime costs to the level of accuracy and detail as requested. Occasionally, Delta experiences gas leaks requiring immediate repair. These leaks may be caused by the following, but not limited to, corrosion, forces of nature, or 3rd party damages. The 3rd party damages are also referred to as accidental "gas line strikes." Each of these occurrences are treated as a Grade 1 or emergency gas leak as defined in response to AG 1-39(g) as well as all other leaks discovered throughout Delta's system.

DELTA NATURAL GAS COMPANY, INC.

CASE NO. 2021-00185

FIRST ATTORNEY GENERAL DATA REQUEST

DATED JULY 14, 2021

- iii. Delta does not have a mechanism in place for the itemization of overtime costs to the level of accuracy and detail as requested. Delta addresses gas leak occurrences or repairs utilizing its own personnel. On rare occasion, there has been a need to utilize a contractor to address gas line strikes or other leak occurrences.
- iv. Delta does not have a mechanism in place for the itemization of overtime costs to the level of accuracy and detail as requested.
- e. Delta has not performed a cost versus benefit analysis regarding hiring additional employees compared to using overtime to address gas leak testing, repairs, and maintenance. Given the unpredictability and fluctuation of overtime costs due to gas leak testing, repairs, and maintenance, Delta believes it would not be prudent to hire additional employees to address these issues. The unpredictability is further described in subpart f.
- f. Delta's gas leak testing process is performed predominately during normal work hours, not overtime. The majority of time spent on reduction of gas leaks is due to line strikes from 3rd party damages. With these scenarios being completely unpredictable, an estimation of time increase or reduction cannot be quantified with any accuracy. Even upon mitigation of annual leaks, Delta continues to perform leak surveys of its system to ensure safety to the public and prevention of gas leaks. This process will always be continual. Costs associated with this process will increase as time progresses.
- g. Delta's pipeline replacement program has no bearing on 3rd party accidental line strikes. However, as a result of our pipe replacement program, less leaks have been discovered on bare steel piping systems each year. In all likelihood, any increase in overtime for gas leak repairs and maintenance incurred would be as a result of uncontrollable forces of nature, or 3rd party interference.

Sponsoring Witness: Jonathan Morphey

DELTA NATURAL GAS COMPANY, INC.**CASE NO. 2021-00185****FIRST ATTORNEY GENERAL DATA REQUEST****DATED JULY 14, 2021**

39. **Leak Management Costs.** The prior data request seeks some information regarding Overtime costs related to leak management, but this data request seeks more comprehensive leak management information (such as total payroll costs and non-payroll costs) related to leak management. Provide the following:
- a. **Payroll Costs** - Provide the amount of Actual and Budget payroll costs (Regular/Straight Time and Overtime) for each department (or specific employee groups) and by account number, related to the leak management program and related leak testing, repairs, and maintenance (and similar other leak-related payroll costs). This information should be provided for Actual and Budgeted Regular and Overtime costs for each of the calendar years 2018, 2019, 2020, and for each of the months of the Base Period ending August 31, 2021 (provide Actual Regular and Overtime costs through the most recent months available in 2021), and provide the Budgeted Regular and Overtime costs for each month of the Forecasted test period December 31, 2022. In all cases, provide the amount of leak management related Actual Regular and Overtime payroll costs that are expensed and capitalized (by account number).
 - b. **Non-Payroll Costs** - Provide the amount of Actual and Budget non-payroll related leak management costs by account number, related to the leak management programs and related leak testing, repairs, and maintenance. This information should be provided for each of the calendar years 2018, 2019, 2020, and for each of the months of the Base Period ending August 31, 2021 (provide the actual costs through the most recent months available in 2021), and provide the Budgeted costs for each month of the Forecasted test period December 31, 2022. In all cases, provide the amount of non-payroll related leak management costs that are expensed and capitalized (by account number).
 - c. Regarding (a) and (b) above, provide payroll and non-payroll related costs by account number (for the same periods identified in (a) and (b) above) that are associated with leak management/pipeline safety training and similar programs, including but not limited to the Transmission Pipeline Integrity Rule, the Distribution Integrity Rule, OSHA/training, and Kentucky's 811 laws. In all cases, explain the reasons for the change in costs for each period/year.
 - d. Provide the amount of costs paid to other utilities (Mutual Aid) by account number for assistance related to gas leaks and other related issues (for the same periods identified in (a) and (b) above), and in each case explain if the incident or event was considered an extraordinary or emergency condition (and explain why or why not).
 - e. Provide the amount of costs paid to outside contractors by account number for assistance related to gas leak testing, repair, and maintenance and other related issues (for the same periods identified in (a) and (b) above), and in each case explain

DELTA NATURAL GAS COMPANY, INC.**CASE NO. 2021-00185****FIRST ATTORNEY GENERAL DATA REQUEST****DATED JULY 14, 2021**

if the incident or event was considered an extraordinary or emergency condition (and explain why or why not).

- f. Reconcile the amount of leak management payroll costs and non-payroll costs (by account number, year/month, and department) to any specific budgets for gas leak testing, repairs, and maintenance (and any specific related programs).
- g. Provide a copy of the leak testing, repair, and maintenance log, report, or similar document that shows the annual i) budgeted repaired leaks; and the; ii) actual repaired leaks (for each month), including for the Base Period months and Forecasted test year months). Provide this information by “grade” of leaks (along with Delta’s definition of the various grades of leaks). In all cases, separately show the number of leak repairs performed by Delta employees and the number of leak repairs performed by outside contractors.
- h. Provide copies of all leak management and leak-related reports and data required to be filed with the Commission, and provide these reports from the period January 2017 through the most recent date available in 2021.

Response:

- a. Delta does not have a mechanism in place for the itemization of normal payroll and overtime costs to the level of accuracy or detail as requested.
- b. Delta does not have a mechanism in place for the itemization of costs to the level of accuracy or detail as requested.
- c. Delta provides the necessary Operator Qualification and OSHA training in-house as required by regulation. Delta utilizes Paradigm Liason Services, Inc. to conduct required public awareness meetings in an effort to educate the public and reduce the number of leaks resulting from excavation damage. Each year, Paradigm conducts seven meetings within Delta’s operational service areas. Delta shares the costs of these meetings with other natural gas operators in the area. The annual costs associated with these meetings is generally comparable from year to year. They may vary slightly due to the fact that the shared cost of the program may change based upon the number of natural gas operators that are participating in that particular year. The Paradigm incorporates training of Transmission and Distribution Integrity and KY 811 law. A copy of the Paradigm invoices for the years 2018 to 2021 are attached.
- d. There have been no costs paid to other utilities (Mutual Aid) for assistance related to gas leaks and other related issues.

DELTA NATURAL GAS COMPANY, INC.**CASE NO. 2021-00185****FIRST ATTORNEY GENERAL DATA REQUEST****DATED JULY 14, 2021**

- e. Delta does not have a mechanism in place for the recovery of costs to the level of accuracy or detail as requested. Delta does not use contractors for leak testing or maintenance. It is extremely rare for Delta to utilize a contractor for any leak-related repair. However, on rare occasion when Delta construction forces have not been in close proximity to a third-party line strike, a contract construction crew in closer proximity has been utilized to mitigate a hazardous leak preventing an emergency situation.
- f. Delta does not have a mechanism in place for the itemization of costs to the level of accuracy or detail as requested.
- g. Delta does not budget for repaired leaks within a calendar year. It is Delta's annual goal to eliminate all grade 1 and grade 2 leaks by the end of the calendar year. The attached monthly leak report summaries indicate the total Leaks Reported and Repaired for each month in 2021 and for the calendar year. The leak report summaries also provide a summary of all Unrepaired Leaks at the end of the month. All leaks are repaired by Delta employees in accordance with the following definitions and as detailed in Delta Standard Practice O-14.1 (Patrolling and Leak Survey):
 - i. Grade 1 - A leak that represents an existing or potential hazard to life and property. This class requires immediate repairs or continuous action until the conditions are no longer hazardous. All Class 1 leaks must be resurveyed within five (5) calendar days of final repairs. The date the leak was resurveyed is to be recorded on the Leak Report (Form 635) along with the findings. Examples include:
 - 1. A leak, which in the judgment of the operating personnel at the scene, is regarded as an immediate hazard.
 - 2. Escaping gas that has ignited.
 - 3. Any indication of gas which has migrated into or under a building or tunnel.
 - 4. Any reading at the outside wall of a building or where gas might migrate to the outside wall of a building.
 - 5. Any reading of 80% LEL (Lower Explosive Limit) or greater, in a confined space of sufficient size to accommodate a person.

DELTA NATURAL GAS COMPANY, INC.**CASE NO. 2021-00185****FIRST ATTORNEY GENERAL DATA REQUEST****DATED JULY 14, 2021**

6. Any reading of 80% LEL, or greater, in small substructures (other than gas associated substructures) from which gas would likely migrate to the outside wall of a building.
 7. Any leak that can be seen, heard, or felt that might endanger the public or property.
- ii. Grade 2 - A leak that is recognized as being non-hazardous at the time of detection, but justifies scheduled repair. This class shall be repaired or cleared within one calendar year but no later than fifteen (15) months from the date the leak was reported. Additional re-evaluations shall be determined by the location and magnitude of the leakage condition. When the leak is resurveyed, the date shall be recorded on Form 635 along with the findings. Examples include:
1. Any leak requiring action prior to ground freezing that might result in migration of gas to the outside wall of a building or other adverse changes in venting conditions.
 2. Any reading of forty percent (40%) LEL or greater, under a sidewalk in a wall-to-wall paved area that does not qualify as a Class 1 leak.
 3. Any reading of one hundred percent (100%) LEL, or greater, under a street in a wall-to-wall paved area that has significant gas migration and does not qualify as a Class 1 leak.
 4. Any reading less than eighty percent (80%) LEL in small substructures (other than gas associated substructures) from which gas would likely migrate creating a probable future hazard.
 5. Any reading between twenty percent (20%) LEL and eighty percent (80%) LEL in an underground confined space of sufficient size to accommodate a person.
 6. Any reading on a pipeline operating at hoop stress levels of thirty percent (30%) of Specified Minimum Yield Strength (SMYS) or more, in a Class 3 or 4 location, which does not qualify as a Class 1 leak.
 7. Any reading of eighty percent (80%) LEL or greater, in gas associated substructures.

DELTA NATURAL GAS COMPANY, INC.

CASE NO. 2021-00185

FIRST ATTORNEY GENERAL DATA REQUEST

DATED JULY 14, 2021

8. Any leak which, in the judgment of the operating personnel at the scene, justifies scheduled repair. All Class 2 leaks must be resurveyed at least semiannually until cleared.
- iii. Grade 3 - A leak that is non-hazardous at the time of detection and can reasonably be expected to remain non-hazardous. This class shall be reevaluated during the next scheduled survey or within fifteen (15) months of the date reported, whichever occurs first, until the leak is repaired or no longer results in a reading. When the leak is resurveyed, the date shall be recorded on Form 635 along with the findings. Examples include:
 1. Any reading of less than eighty percent (80%) LEL in small gas associated substructures.
 2. Any reading less than twenty percent (20%) LEL under paving in areas without wall-to-wall paving where it is unlikely that the gas could migrate to the outside wall of a building.
 3. Any reading of less than twenty percent (20%) LEL in a confined space of sufficient size to accommodate a person.
- h. In accordance with the provisions of KRS 367.4901 to 367.4917, Delta is required to submit a damage report to the Kentucky Public Service Commission within 30 days of a reportable excavation damage to a pipeline. Attached is a summary of all filings by Delta from 2017 to 2021.

Sponsoring Witness: Jonathan Morpew



Paradigm Liaison Services, LLC
PO Box 9123

316-554-9225

INVOICE

BILL TO
Delta Natural Gas Company Mary Virginia Rupard 3617 Lexington Rd Winchester, KY 40391

INVOICE #	23965
INVOICE DATE	3/27/2018
CLIENT P.O. #	
JOB #	2018 KY Invoice
Terms	Due on receipt

SAFETY TRAINING PROGRAM SERVICES	TOTAL AMOUNT
2018 Kentucky Coordinated Response Exercise & Excavator Pipeline Safety Programs	
Program Fee	4,200.00
Shared Cost	9,701.34
*Please refer to attached spreadsheet for cost breakdown	

Thank you for your business. MAKE CHECK PAYABLE TO: PARADIGM LIAISON SERVICES, LLC REMIT CHECK TO: P.O. Box 9123 Wichita, KS 67277	TOTAL DUE	\$13,901.34
	PAYMENTS / CREDITS	\$0.00
	BALANCE DUE	\$13,901.34



Paradigm Liaison Services, LLC
 PO Box 9123
 Wichita, KS 67277
 316-554-9225

INVOICE

BILL TO
Delta Natural Gas Company Mary Virginia Rupard 3617 Lexington Rd Winchester, KY 40391

INVOICE #	25216
INVOICE DATE	3/29/2019
CLIENT P.O. #	
JOB #	2019 KY Invoice
Terms	Due on receipt

SAFETY TRAINING PROGRAM SERVICES	TOTAL AMOUNT
Program Fee for the 2019 KY Liaison Meetings Excavator Pipeline Safety Program	
Program Fee	4,200.00
Shared Cost	9,867.53

Thank you for your business. MAKE CHECK PAYABLE TO: PARADIGM LIAISON SERVICES, LLC REMIT CHECK TO: P.O. Box 9123 Wichita, KS 67277	TOTAL DUE	\$14,067.53
	PAYMENTS / CREDITS	\$0.00
	BALANCE DUE	\$14,067.53



Paradigm Liaison Services, LLC
 PO Box 9123
 Wichita, KS 67277

INVOICE

BILL TO
Delta Natural Gas Company Mary Virginia Rupard 3617 Lexington Rd Winchester, KY 40391

INVOICE #	26493
INVOICE DATE	4/3/2020
CLIENT P.O. #	
JOB #	2020 KY
Terms	Due on receipt

AP E-mail:

AP Website:

SAFETY TRAINING PROGRAM SERVICES	TOTAL AMOUNT
2020 Kentucky Coordinated Response Exercise & Excavator Pipeline Safety Programs	
Total Program Fees	4,200.00
Total Shared Costs <i>*See spreadsheet for detailed breakdown of costs by meeting</i>	9,963.63
PAM Express	500.00

Thank you for your business.

MAKE CHECK PAYABLE TO:
 PARADIGM LIAISON SERVICES, LLC
 REMIT CHECK TO:
 PO BOX 9123
 WICHITA, KS 67277

TOTAL DUE	\$14,663.63 ✓
PAYMENTS / CREDITS	\$0.00
BALANCE DUE	\$14,663.63

ADP

INVOICE



Paradigm Liaison Services, LLC
 PO Box 9123
 Wichita, KS 67277

BILL TO
Delta Natural Gas Company Mary Virginia Rupard 3617 Lexington Rd Winchester, KY 40391

INVOICE #	27653
INVOICE DATE	4/1/2021
CLIENT P.O. #	
JOB #	2021 KY
Terms	Due on receipt

AP E-mail:

AP Website:

SAFETY TRAINING PROGRAM SERVICES	TOTAL AMOUNT
2021 Kentucky Coordinated Response Exercise & Excavator Pipeline Safety Programs	
Total Program Fees	4,200.00
Total Shared Costs	6,639.42
Virtual Admin Fee *See spreadsheet for detailed breakdown of costs by meeting	1,855.00
PAM Express	500.00

Thank you for your business. MAKE CHECK PAYABLE TO: PARADIGM LIAISON SERVICES, LLC REMIT CHECK TO: PO BOX 9123 WICHITA, KS 67277	TOTAL DUE	\$13,194.42
	PAYMENTS / CREDITS	\$0.00
	BALANCE DUE	\$13,194.42

Leak Report for Month Ending

12/31/20

To:

Jonathan Morpew, Rob Miller, Arvil Swafford,
Darrell Baker, Ricky Terrill, Lawrence Riley,
Kevin Partin, Bobby Bargo, and Robert Cobb

Delta Natural Gas Company, Inc.

Unrepaired Leaks All Branches, Transmission and Gathering as of 12/31/20

Total = 9

Leak Class	Facility Classification	Total
2	Class Total	1
	Distribution Main	1
3	Class Total	8
	Distribution Main	5
	Transmission Line	3

Delta Natural Gas Company, Inc.

Unrepaired Leaks All Branches as of 12/31/20

Total = 7

Leak Class	Facility Classification	Class Total	Total
2		Class Total	1
	Distribution Main		1
3		Class Total	6
	Distribution Main		5
	Transmission Line		1

Delta Natural Gas Company, Inc.

Unrepaired Leaks Transmission and Gathering as of 12/31/20

Total = 2

Leak Class	Facility Classification	Total
3	Class Total	2
	Transmission Line	2

Delta Natural Gas Company, Inc.

**Leaks Reported All Branches, Transmission and Gathering for
the Year through 12/31/20**

Total = 257

Leak Class	Facility Classification	Total
1	Class Total	131
	Distribution Main	43
	Meter Installation	11
	Regulator Station	1
	Service Line	75
	Transmission Line	1
2	Class Total	85
	Distribution Main	36
	Gathering Line	1
	Meter Installation	17
	Service Line	29
	Transmission Line	2
3	Class Total	41
	Distribution Main	6
	Gathering Line	3
	Meter Installation	14
	Service Line	6
	Transmission Line	12

Delta Natural Gas Company, Inc.

Leaks Reported All Branches for the Year through 12/31/20

Total = 240

Leak Class	Facility Classification	Total
1	Class Total	131
	Distribution Main	43
	Meter Installation	11
	Regulator Station	1
	Service Line	75
	Transmission Line	1
2	Class Total	82
	Distribution Main	36
	Meter Installation	17
	Service Line	29
3	Class Total	27
	Distribution Main	6
	Meter Installation	14
	Service Line	6
	Transmission Line	1

Delta Natural Gas Company, Inc.

Leaks Reported Transmission and Gathering for the Year through 12/31/20

Total = 17

Leak Class	Facility Classification	Total
2	Class Total	3
	Gathering Line	1
	Transmission Line	2
3	Class Total	14
	Gathering Line	3
	Transmission Line	11

Delta Natural Gas Company, Inc.

**Leaks Reported All Branches, Transmission and Gathering
for the Month Ending 12/31/20**

Total = 12

Leak Class	Facility Classification	Total
1	Class Total	7
	Distribution Main	4
	Meter Installation	1
	Service Line	2
2	Class Total	5
	Distribution Main	1
	Service Line	4

Delta Natural Gas Company, Inc.

Leaks Reported All Branches for the Month Ending 12/31/20

Total = 12

Leak Class	Facility Classification	Total
1	Class Total	7
	Distribution Main	4
	Meter Installation	1
	Service Line	2
2	Class Total	5
	Distribution Main	1
	Service Line	4

Delta Natural Gas Company, Inc.

**Leaks Reported Transmission and Gathering for
the Month Ending 12/31/20**

Total = 0

Leak Class	Facility Classification	Total
Class Total		0

Delta Natural Gas Company, Inc.

**Repaired Leaks All Branches, Transmission and Gathering
for the Year through 12/31/20**

Total = 316

Leak Class	Facility Classification	Total
1	Class Total	131
	Distribution Main	43
	Meter Installation	11
	Regulator Station	1
	Service Line	75
	Transmission Line	1
2	Class Total	103
	Distribution Main	50
	Gathering Line	1
	Meter Installation	18
	Service Line	31
	Transmission Line	3
3	Class Total	82
	Distribution Main	29
	Gathering Line	3
	Meter Installation	28
	Regulator Station	1
	Service Line	12
	Transmission Line	9

Delta Natural Gas Company, Inc.

Repaired Leaks All Branches for the Year through 12/31/20

Total = 301

Leak Class	Facility Classification	Total
1	Class Total	131
	Distribution Main	43
	Meter Installation	11
	Regulator Station	1
	Service Line	75
	Transmission Line	1
2	Class Total	100
	Distribution Main	50
	Meter Installation	18
	Service Line	31
	Transmission Line	1
3	Class Total	70
	Distribution Main	29
	Meter Installation	28
	Regulator Station	1
	Service Line	12

Delta Natural Gas Company, Inc.

Repaired Leaks Transmission and Gathering for the Year through 12/31/20

Total = 15

Leak Class	Facility Classification	Total
2	Class Total	3
	Gathering Line	1
	Transmission Line	2
3	Class Total	12
	Gathering Line	3
	Transmission Line	9

Delta Natural Gas Company, Inc.

Repaired Leaks All Branches, Transmission and Gathering for the Month Ending 12/31/20

Total = 17

Leak Class	Facility Classification	Total
1	Class Total	7
	Distribution Main	4
	Meter Installation	1
	Service Line	2
2	Class Total	8
	Distribution Main	1
	Meter Installation	1
	Service Line	6
3	Class Total	2
	Distribution Main	2

Delta Natural Gas Company, Inc.

Repaired Leaks All Branches for the Month Ending 12/31/20

Total = 17

Leak Class	Facility Classification	Total
1	Class Total	7
	Distribution Main	4
	Meter Installation	1
	Service Line	2
2	Class Total	8
	Distribution Main	1
	Meter Installation	1
	Service Line	6
3	Class Total	2
	Distribution Main	2

Delta Natural Gas Company, Inc.

Repaired Leaks in Transmission and Gathering for the Month Ending 12/31/20

Total = 0

Leak Class	Facility Classification	Total
Class Total		0

Leak Report for Month Ending

01/31/21

To:

Jonathan Morpew, Rob Miller, Arvil Swafford,
Darrell Baker, Ricky Terrill, Lawrence Riley,
Kevin Partin, Bobby Bargo, and Robert Cobb

Delta Natural Gas Company, Inc.

Unrepaired Leaks All Branches, Transmission and Gathering as of 01/31/21

Total = 11

Leak Class	Facility Classification	Total
2	Class Total	1
	Gathering Line	1
3	Class Total	10
	Distribution Main	5
	Gathering Line	1
	Service Line	1
	Transmission Line	3

Delta Natural Gas Company, Inc.

Unrepaired Leaks All Branches as of 01/31/21

Total = 7

Leak Class	Facility Classification	Total
3		Class Total
	Distribution Main	5
	Service Line	1
	Transmission Line	1

Delta Natural Gas Company, Inc.

Unrepaired Leaks Transmission and Gathering as of 01/31/21

Total = 4

Leak Class	Facility Classification		Total
		Class Total	1
2			
	Gathering Line		1
		Class Total	3
3			
	Gathering Line		1
	Transmission Line		2

Delta Natural Gas Company, Inc.

Leaks Reported All Branches, Transmission and Gathering for the Year through 01/31/21

Total = 23

Leak Class	Facility Classification	Total
1	Class Total	13
	Distribution Main	2
	Gathering Line	1
	Service Line	10
2	Class Total	5
	Distribution Main	2
	Gathering Line	1
	Service Line	2
3	Class Total	5
	Gathering Line	2
	Regulator Station	1
	Service Line	1
	Transmission Line	1

Delta Natural Gas Company, Inc.

Leaks Reported All Branches for the Year through 01/31/21

Total = 18

Leak Class	Facility Classification	Total
1	Class Total	12
	Distribution Main	2
	Service Line	10
2	Class Total	4
	Distribution Main	2
	Service Line	2
3	Class Total	2
	Regulator Station	1
	Service Line	1

Delta Natural Gas Company, Inc.

Leaks Reported Transmission and Gathering for the Year through 01/31/21

Total = 5

Leak Class	Facility Classification		Total
1		Class Total	1
	Gathering Line		1
2		Class Total	1
	Gathering Line		1
3		Class Total	3
	Gathering Line		2
	Transmission Line		1

Delta Natural Gas Company, Inc.

**Leaks Reported All Branches, Transmission and Gathering
for the Month Ending 01/31/21**

Total = 23

Leak Class	Facility Classification	Total
1	Class Total	13
	Distribution Main	2
	Gathering Line	1
	Service Line	10
2	Class Total	5
	Distribution Main	2
	Gathering Line	1
	Service Line	2
3	Class Total	5
	Gathering Line	2
	Regulator Station	1
	Service Line	1
	Transmission Line	1

Delta Natural Gas Company, Inc.

Leaks Reported All Branches for the Month Ending 01/31/21

Total = 18

Leak Class	Facility Classification	Total
1	Class Total	12
	Distribution Main	2
	Service Line	10
2	Class Total	4
	Distribution Main	2
	Service Line	2
3	Class Total	2
	Regulator Station	1
	Service Line	1

Delta Natural Gas Company, Inc.

**Leaks Reported Transmission and Gathering for
the Month Ending 01/31/21**

Total = 5

Leak Class	Facility Classification		Total
1		Class Total	1
	Gathering Line		1
2		Class Total	1
	Gathering Line		1
3		Class Total	3
	Gathering Line		2
	Transmission Line		1

Delta Natural Gas Company, Inc.

Repaired Leaks All Branches, Transmission and Gathering for the Year through 01/31/21

Total = 21

Leak Class	Facility Classification	Total
1	Class Total	13
	Distribution Main	2
	Gathering Line	1
	Service Line	10
2	Class Total	5
	Distribution Main	3
	Service Line	2
3	Class Total	3
	Gathering Line	1
	Regulator Station	1
	Transmission Line	1

Delta Natural Gas Company, Inc.

Repaired Leaks All Branches for the Year through 01/31/21

Total = 18

Leak Class	Facility Classification	Total
1	Class Total	12
	Distribution Main	2
	Service Line	10
2	Class Total	5
	Distribution Main	3
	Service Line	2
3	Class Total	1
	Regulator Station	1

Delta Natural Gas Company, Inc.

Repaired Leaks Transmission and Gathering for the Year through 01/31/21

Total = 3

Leak Class	Facility Classification	Total
1		Class Total 1
	Gathering Line	1
3		Class Total 2
	Gathering Line	1
	Transmission Line	1

Delta Natural Gas Company, Inc.

Repaired Leaks All Branches, Transmission and Gathering for the Month Ending 01/31/21

Total = 21

Leak Class	Facility Classification	Total
1	Class Total	13
	Distribution Main	2
	Gathering Line	1
	Service Line	10
2	Class Total	5
	Distribution Main	3
	Service Line	2
3	Class Total	3
	Gathering Line	1
	Regulator Station	1
	Transmission Line	1

Delta Natural Gas Company, Inc.

Repaired Leaks All Branches for the Month Ending 01/31/21

Total = 18

Leak Class	Facility Classification	Total
1	Class Total	12
	Distribution Main	2
	Service Line	10
2	Class Total	5
	Distribution Main	3
	Service Line	2
3	Class Total	1
	Regulator Station	1

Delta Natural Gas Company, Inc.

**Repaired Leaks in Transmission and Gathering
for the Month Ending 01/31/21**

Total = 3

Leak Class	Facility Classification	Total
1	Class Total	1
	Gathering Line	1
3	Class Total	2
	Gathering Line	1
	Transmission Line	1

Leak Report for Month Ending

02/28/21

To:

Jonathan Morpew, Rob Miller, Arvil Swafford,
Darrell Baker, Ricky Terrill, Lawrence Riley,
Kevin Partin, Bobby Bargo, and Robert Cobb

Delta Natural Gas Company, Inc.

Unrepaired Leaks All Branches, Transmission and Gathering as of 02/28/21

Total = 14

Leak Class	Facility Classification	Total
2	Class Total	2
	Gathering Line	1
	Transmission Line	1
3	Class Total	12
	Distribution Main	5
	Gathering Line	1
	Service Line	1
	Transmission Line	5

Delta Natural Gas Company, Inc.

Unrepaired Leaks All Branches as of 02/28/21

Total = 7

Leak Class	Facility Classification	Total
3		Class Total 7
	Distribution Main	5
	Service Line	1
	Transmission Line	1

Delta Natural Gas Company, Inc.

Unrepaired Leaks Transmission and Gathering as of 02/28/21

Total = 7

Leak Class	Facility Classification	Total
2	Class Total	2
	Gathering Line	1
	Transmission Line	1
3	Class Total	5
	Gathering Line	1
	Transmission Line	4

Delta Natural Gas Company, Inc.

**Leaks Reported All Branches, Transmission and Gathering for
the Year through 02/28/21**

Total = 29

Leak Class	Facility Classification	Total
1	Class Total	14
	Distribution Main	3
	Gathering Line	1
	Service Line	10
2	Class Total	8
	Distribution Main	4
	Gathering Line	1
	Service Line	2
	Transmission Line	1
3	Class Total	7
	Gathering Line	2
	Regulator Station	1
	Service Line	1
	Transmission Line	3

Delta Natural Gas Company, Inc.

Leaks Reported All Branches for the Year through 02/28/21

Total = 21

Leak Class	Facility Classification	Total
1	Class Total	13
	Distribution Main	3
	Service Line	10
2	Class Total	6
	Distribution Main	4
	Service Line	2
3	Class Total	2
	Regulator Station	1
	Service Line	1

Delta Natural Gas Company, Inc.

**Leaks Reported Transmission and Gathering for
the Year through 02/28/21**

Total = 8

Leak Class	Facility Classification	Total
	Class Total	1
1	Gathering Line	1
	Class Total	2
2	Gathering Line	1
	Transmission Line	1
	Class Total	5
3	Gathering Line	2
	Transmission Line	3

Delta Natural Gas Company, Inc.

**Leaks Reported All Branches, Transmission and Gathering
for the Month Ending 02/28/21**

Total = 6

Leak Class	Facility Classification	Total
	Class Total	1
1	Distribution Main	1
	Class Total	3
2	Distribution Main	2
	Transmission Line	1
	Class Total	2
3	Transmission Line	2

Delta Natural Gas Company, Inc.

Leaks Reported All Branches for the Month Ending 02/28/21

Total = 3

Leak Class	Facility Classification	Total
1		Class Total 1
	Distribution Main	1
2		Class Total 2
	Distribution Main	2

Delta Natural Gas Company, Inc.

**Leaks Reported Transmission and Gathering for
the Month Ending 02/28/21**

Total = 3

Leak Class	Facility Classification	Total
2		Class Total 1
	Transmission Line	1
3		Class Total 2
	Transmission Line	2

Delta Natural Gas Company, Inc.

**Repaired Leaks All Branches, Transmission and Gathering
for the Year through 02/28/21**

Total = 24

Leak Class	Facility Classification	Total
1	Class Total	14
	Distribution Main	3
	Gathering Line	1
	Service Line	10
2	Class Total	7
	Distribution Main	5
	Service Line	2
3	Class Total	3
	Gathering Line	1
	Regulator Station	1
	Transmission Line	1

Delta Natural Gas Company, Inc.

Repaired Leaks All Branches for the Year through 02/28/21

Total = 21

Leak Class	Facility Classification	Total
1	Class Total	13
	Distribution Main	3
	Service Line	10
2	Class Total	7
	Distribution Main	5
	Service Line	2
3	Class Total	1
	Regulator Station	1

Delta Natural Gas Company, Inc.

Repaired Leaks Transmission and Gathering for the Year through 02/28/21

Total = 3

Leak Class	Facility Classification	Total
1		Class Total 1
	Gathering Line	1
3		Class Total 2
	Gathering Line	1
	Transmission Line	1

Delta Natural Gas Company, Inc.

Repaired Leaks All Branches, Transmission and Gathering for the Month Ending 02/28/21

Total = 3

Leak Class	Facility Classification	Total
	Class Total	1
1	Distribution Main	1
	Class Total	2
2	Distribution Main	2

Delta Natural Gas Company, Inc.

Repaired Leaks All Branches for the Month Ending 02/28/21

Total = 3

Leak Class	Facility Classification	Total
1	Class Total	1
	Distribution Main	1
2	Class Total	2
	Distribution Main	2

Delta Natural Gas Company, Inc.

Repaired Leaks in Transmission and Gathering for the Month Ending 02/28/21

Total = 0

Leak Class	Facility Classification	Total
Class Total		0

Leak Report for Month Ending

03/31/21

To:

Jonathan Morpew, Rob Miller, Arvil Swafford,
Darrell Baker, Ricky Terrill, Lawrence Riley,
Kevin Partin, Bobby Bargo, and Danny Shelley

Delta Natural Gas Company, Inc.

Unrepaired Leaks All Branches, Transmission and Gathering as of 03/31/21

Total = 25

Leak Class	Facility Classification	Total
2	Class Total	9
	Meter Installation	6
	Service Line	3
3	Class Total	16
	Distribution Main	5
	Gathering Line	1
	Meter Installation	2
	Service Line	1
	Transmission Line	7

Delta Natural Gas Company, Inc.

Unrepaired Leaks All Branches as of 03/31/21

Total = 18

Leak Class	Facility Classification	Total
2	Class Total	9
	Meter Installation	6
	Service Line	3
3	Class Total	9
	Distribution Main	5
	Meter Installation	2
	Service Line	1
	Transmission Line	1

Delta Natural Gas Company, Inc.

Unrepaired Leaks Transmission and Gathering as of 03/31/21

Total = 7

Leak Class	Facility Classification	Total
3	Class Total	7
	Gathering Line	1
	Transmission Line	6

Delta Natural Gas Company, Inc.

Leaks Reported All Branches, Transmission and Gathering for the Year through 03/31/21

Total = 64

Leak Class	Facility Classification	Total
1	Class Total	28
	Distribution Main	7
	Gathering Line	1
	Meter Installation	1
	Service Line	19
2	Class Total	24
	Distribution Main	6
	Gathering Line	1
	Meter Installation	6
	Service Line	10
	Transmission Line	1
3	Class Total	12
	Distribution Main	1
	Gathering Line	2
	Meter Installation	2
	Regulator Station	1
	Service Line	1
	Transmission Line	5

Delta Natural Gas Company, Inc.

Leaks Reported All Branches for the Year through 03/31/21

Total = 54

Leak Class	Facility Classification	Total
1	Class Total	27
	Distribution Main	7
	Meter Installation	1
	Service Line	19
2	Class Total	22
	Distribution Main	6
	Meter Installation	6
	Service Line	10
3	Class Total	5
	Distribution Main	1
	Meter Installation	2
	Regulator Station	1
	Service Line	1

Delta Natural Gas Company, Inc.

Leaks Reported Transmission and Gathering for the Year through 03/31/21

Total = 10

Leak Class	Facility Classification		Total
		Class Total	1
1	Gathering Line		1
		Class Total	2
2	Gathering Line		1
	Transmission Line		1
		Class Total	7
3	Gathering Line		2
	Transmission Line		5

Delta Natural Gas Company, Inc.

**Leaks Reported All Branches, Transmission and Gathering
for the Month Ending 03/31/21**

Total = 35

Leak Class	Facility Classification	Total
1	Class Total	14
	Distribution Main	4
	Meter Installation	1
	Service Line	9
2	Class Total	16
	Distribution Main	2
	Meter Installation	6
	Service Line	8
3	Class Total	5
	Distribution Main	1
	Meter Installation	2
	Transmission Line	2

Delta Natural Gas Company, Inc.

Leaks Reported All Branches for the Month Ending 03/31/21

Total = 33

Leak Class	Facility Classification	Total
1	Class Total	14
	Distribution Main	4
	Meter Installation	1
	Service Line	9
2	Class Total	16
	Distribution Main	2
	Meter Installation	6
	Service Line	8
3	Class Total	3
	Distribution Main	1
	Meter Installation	2

Delta Natural Gas Company, Inc.

Leaks Reported Transmission and Gathering for the Month Ending 03/31/21

Total = 2

Leak Class	Facility Classification	Total
		Class Total
3	Transmission Line	2

Delta Natural Gas Company, Inc.

Repaired Leaks All Branches, Transmission and Gathering for the Year through 03/31/21

Total = 48

Leak Class	Facility Classification	Total
1	Class Total	28
	Distribution Main	7
	Gathering Line	1
	Meter Installation	1
	Service Line	19
2	Class Total	16
	Distribution Main	7
	Gathering Line	1
	Service Line	7
	Transmission Line	1
3	Class Total	4
	Distribution Main	1
	Gathering Line	1
	Regulator Station	1
	Transmission Line	1

Delta Natural Gas Company, Inc.

Repaired Leaks All Branches for the Year through 03/31/21

Total = 43

Leak Class	Facility Classification	Total
1	Class Total	27
	Distribution Main	7
	Meter Installation	1
	Service Line	19
2	Class Total	14
	Distribution Main	7
	Service Line	7
3	Class Total	2
	Distribution Main	1
	Regulator Station	1

Delta Natural Gas Company, Inc.

**Repaired Leaks Transmission and Gathering for
the Year through 03/31/21**

Total = 5

Leak Class	Facility Classification	Total
1		Class Total
	Gathering Line	1
2		Class Total
	Gathering Line	1
	Transmission Line	1
3		Class Total
	Gathering Line	1
	Transmission Line	1

Delta Natural Gas Company, Inc.

**Repaired Leaks All Branches, Transmission and Gathering for
the Month Ending 03/31/21**

Total = 24

Leak Class	Facility Classification	Total
1	Class Total	14
	Distribution Main	4
	Meter Installation	1
	Service Line	9
2	Class Total	9
	Distribution Main	2
	Gathering Line	1
	Service Line	5
3	Class Total	1
	Distribution Main	1

Delta Natural Gas Company, Inc.

Repaired Leaks All Branches for the Month Ending 03/31/21

Total = 22

Leak Class	Facility Classification		Total
1		Class Total	14
	Distribution Main		4
	Meter Installation		1
	Service Line		9
2		Class Total	7
	Distribution Main		2
	Service Line		5
3		Class Total	1
	Distribution Main		1

Delta Natural Gas Company, Inc.

Repaired Leaks in Transmission and Gathering for the Month Ending 03/31/21

Total = 2

Leak Class	Facility Classification	Total
		Class Total
2		2
	Gathering Line	1
	Transmission Line	1

Leak Report for Month Ending

4/30/21

To:

Jonathan Morpew, Rob Miller, Arvil Swafford,
Darrell Baker, Ricky Terrill, Lawrence Riley,
Kevin Partin, Bobby Bargo, and Danny Shelley

Delta Natural Gas Company, Inc.

Unrepaired Leaks All Branches, Transmission and Gathering as of 4/30/21

Total = 18

Leak Class	Facility Classification	Total
2	Class Total	6
	Meter Installation	2
	Service Line	4
3	Class Total	12
	Distribution Main	4
	Meter Installation	2
	Transmission Line	6

Delta Natural Gas Company, Inc.

Unrepaired Leaks All Branches as of 4/30/21

Total = 13

Leak Class	Facility Classification		Total
2		Class Total	6
	Meter Installation		2
	Service Line		4
3		Class Total	7
	Distribution Main		4
	Meter Installation		2
	Transmission Line		1

Delta Natural Gas Company, Inc.

Unrepaired Leaks Transmission and Gathering as of 4/30/21

Total = 5

Leak Class	Facility Classification		Total
3		Class Total	5
	Transmission Line		5

Delta Natural Gas Company, Inc.

Leaks Reported All Branches, Transmission and Gathering for the Year through 4/30/21

Total = 81

Leak Class	Facility Classification	Total
1	Class Total	37
	Distribution Main	12
	Gathering Line	1
	Meter Installation	1
	Service Line	23
2	Class Total	32
	Distribution Main	7
	Gathering Line	1
	Meter Installation	8
	Service Line	15
3	Class Total	12
	Distribution Main	1
	Gathering Line	2
	Meter Installation	2
	Regulator Station	1
	Service Line	1
Transmission Line	5	

Delta Natural Gas Company, Inc.

Leaks Reported All Branches for the Year through 4/30/21

Total = 71

Leak Class	Facility Classification	Total
1	Class Total	36
	Distribution Main	12
	Meter Installation	1
	Service Line	23
2	Class Total	30
	Distribution Main	7
	Meter Installation	8
	Service Line	15
3	Class Total	5
	Distribution Main	1
	Meter Installation	2
	Regulator Station	1
	Service Line	1

Delta Natural Gas Company, Inc.

Leaks Reported Transmission and Gathering for the Year through 4/30/21

Total = 10

Leak Class	Facility Classification		Total
1		Class Total	1
	Gathering Line		1
2		Class Total	2
	Gathering Line		1
	Transmission Line		1
3		Class Total	7
	Gathering Line		2
	Transmission Line		5

Delta Natural Gas Company, Inc.

Leaks Reported All Branches, Transmission and Gathering for the Month Ending 4/30/21

Total = 17

Leak Class	Facility Classification	Total
1	Class Total	9
	Distribution Main	5
	Service Line	4
2	Class Total	8
	Distribution Main	1
	Meter Installation	2
	Service Line	5

Delta Natural Gas Company, Inc.

Leaks Reported All Branches for the Month Ending 4/30/21

Total = 17

Leak Class	Facility Classification	Total
1	Class Total	9
	Distribution Main	5
	Service Line	4
2	Class Total	8
	Distribution Main	1
	Meter Installation	2
	Service Line	5

Delta Natural Gas Company, Inc.

Leaks Reported Transmission and Gathering for the Month Ending 4/30/21

Total = 0

Leak Class

Facility Classification

Total

Class Total

0

Delta Natural Gas Company, Inc.

Repaired Leaks All Branches, Transmission and Gathering for the Year through 4/30/21

Total = 72

Leak Class	Facility Classification	Total
1	Class Total	37
	Distribution Main	12
	Gathering Line	1
	Meter Installation	1
	Service Line	23
2	Class Total	27
	Distribution Main	8
	Gathering Line	1
	Meter Installation	6
	Service Line	11
	Transmission Line	1
3	Class Total	8
	Distribution Main	2
	Gathering Line	2
	Regulator Station	1
	Service Line	1
	Transmission Line	2

Delta Natural Gas Company, Inc.

Repaired Leaks All Branches for the Year through 4/30/21

Total = 65

Leak Class	Facility Classification	Total
1	Class Total	36
	Distribution Main	12
	Meter Installation	1
	Service Line	23
2	Class Total	25
	Distribution Main	8
	Meter Installation	6
	Service Line	11
3	Class Total	4
	Distribution Main	2
	Regulator Station	1
	Service Line	1

Delta Natural Gas Company, Inc.

Repaired Leaks Transmission and Gathering for the Year through 4/30/21

Total = 7

Leak Class	Facility Classification	Total
1	Class Total	1
	Gathering Line	1
2	Class Total	2
	Gathering Line	1
	Transmission Line	1
3	Class Total	4
	Gathering Line	2
	Transmission Line	2

Delta Natural Gas Company, Inc.

Repaired Leaks All Branches, Transmission and Gathering for the Month Ending 4/30/21

Total = 24

Leak Class	Facility Classification	Total
1	Class Total	9
	Distribution Main	5
	Service Line	4
2	Class Total	11
	Distribution Main	1
	Meter Installation	6
	Service Line	4
3	Class Total	4
	Distribution Main	1
	Gathering Line	1
	Service Line	1
	Transmission Line	1

Delta Natural Gas Company, Inc.

Repaired Leaks All Branches for the Month Ending 4/30/21

Total = 22

Leak Class	Facility Classification	Total
1	Class Total	9
	Distribution Main	5
	Service Line	4
2	Class Total	11
	Distribution Main	1
	Meter Installation	6
	Service Line	4
3	Class Total	2
	Distribution Main	1
	Service Line	1

Delta Natural Gas Company, Inc.

Repaired Leaks in Transmission and Gathering for the Month Ending 4/30/21

Total = 2

Leak Class	Facility Classification	Total
3		
		Class Total
		2
	Gathering Line	1
	Transmission Line	1

Leak Report for Month Ending

5/31/21

To:

Jonathan Morpew, Rob Miller, Arvil Swafford,
Darrell Baker, Ricky Terrill, Lawrence Riley,
Kevin Partin, Bobby Bargo, and Danny Shelley

Delta Natural Gas Company, Inc.

Unrepaired Leaks All Branches, Transmission and Gathering as of 5/31/21

Total = 28

Leak Class	Facility Classification	Total
2	Class Total	11
	Distribution Main	2
	Meter Installation	6
	Service Line	3
3	Class Total	17
	Distribution Main	3
	Meter Installation	8
	Transmission Line	6

Delta Natural Gas Company, Inc.

Unrepaired Leaks All Branches as of 5/31/21

Total = 23

Leak Class	Facility Classification	Total
2	Class Total	11
	Distribution Main	2
	Meter Installation	6
	Service Line	3
3	Class Total	12
	Distribution Main	3
	Meter Installation	8
	Transmission Line	1

Delta Natural Gas Company, Inc.

Unrepaired Leaks Transmission and Gathering as of 5/31/21

Total = 5

Leak Class	Facility Classification		Total
3		Class Total	5
	Transmission Line		5

Delta Natural Gas Company, Inc.

Leaks Reported All Branches, Transmission and Gathering for the Year through 5/31/21

Total = 114

Leak Class	Facility Classification	Total
1	Class Total	48
	Distribution Main	17
	Gathering Line	1
	Meter Installation	2
	Service Line	28
2	Class Total	47
	Distribution Main	11
	Gathering Line	1
	Meter Installation	12
	Service Line	22
3	Class Total	19
	Distribution Main	1
	Gathering Line	2
	Meter Installation	9
	Regulator Station	1
	Service Line	1
	Transmission Line	5

Delta Natural Gas Company, Inc.

Leaks Reported All Branches for the Year through 5/31/21

Total = 104

Leak Class	Facility Classification	Total
1	Class Total	47
	Distribution Main	17
	Meter Installation	2
	Service Line	28
2	Class Total	45
	Distribution Main	11
	Meter Installation	12
	Service Line	22
3	Class Total	12
	Distribution Main	1
	Meter Installation	9
	Regulator Station	1
	Service Line	1

Delta Natural Gas Company, Inc.

Leaks Reported Transmission and Gathering for the Year through 5/31/21

Total = 10

Leak Class	Facility Classification	Total
1		Class Total
	Gathering Line	1
2		Class Total
	Gathering Line	1
	Transmission Line	1
3		Class Total
	Gathering Line	2
	Transmission Line	5

Delta Natural Gas Company, Inc.

Leaks Reported All Branches, Transmission and Gathering for the Month Ending 5/31/21

Total = 33

Leak Class	Facility Classification	Total
1	Class Total	11
	Distribution Main	5
	Meter Installation	1
	Service Line	5
2	Class Total	15
	Distribution Main	4
	Meter Installation	4
	Service Line	7
3	Class Total	7
	Meter Installation	7

Delta Natural Gas Company, Inc.

Leaks Reported All Branches for the Month Ending 5/31/21

Total = 33

Leak Class	Facility Classification	Total
1	Class Total	11
	Distribution Main	5
	Meter Installation	1
	Service Line	5
2	Class Total	15
	Distribution Main	4
	Meter Installation	4
	Service Line	7
3	Class Total	7
	Meter Installation	7

Delta Natural Gas Company, Inc.

Leaks Reported Transmission and Gathering for the Month Ending 5/31/21

Total = 0

Leak Class	Facility Classification	Total
Class Total		0

Delta Natural Gas Company, Inc.

Repaired Leaks All Branches, Transmission and Gathering for the Year through 5/31/21

Total = 95

Leak Class	Facility Classification	Total
1	Class Total	48
	Distribution Main	17
	Gathering Line	1
	Meter Installation	2
	Service Line	28
2	Class Total	37
	Distribution Main	10
	Gathering Line	1
	Meter Installation	6
	Service Line	19
3	Class Total	10
	Distribution Main	3
	Gathering Line	2
	Meter Installation	1
	Regulator Station	1
Service Line	1	
Transmission Line	2	

Delta Natural Gas Company, Inc.

Repaired Leaks All Branches for the Year through 5/31/21

Total = 88

Leak Class	Facility Classification	Total
1	Class Total	47
	Distribution Main	17
	Meter Installation	2
	Service Line	28
2	Class Total	35
	Distribution Main	10
	Meter Installation	6
	Service Line	19
3	Class Total	6
	Distribution Main	3
	Meter Installation	1
	Regulator Station	1
	Service Line	1

Delta Natural Gas Company, Inc.

Repaired Leaks Transmission and Gathering for the Year through 5/31/21

Total = 7

Leak Class	Facility Classification	Total
1	Class Total	1
	Gathering Line	1
2	Class Total	2
	Gathering Line	1
	Transmission Line	1
3	Class Total	4
	Gathering Line	2
	Transmission Line	2

Delta Natural Gas Company, Inc.

Repaired Leaks All Branches, Transmission and Gathering for the Month Ending 5/31/21

Total = 23

Leak Class	Facility Classification	Total
1	Class Total	11
	Distribution Main	5
	Meter Installation	1
	Service Line	5
2	Class Total	10
	Distribution Main	2
	Service Line	8
3	Class Total	2
	Distribution Main	1
	Meter Installation	1

Delta Natural Gas Company, Inc.

Repaired Leaks All Branches for the Month Ending 5/31/21

Total = 23

Leak Class	Facility Classification	Total
1	Class Total	11
	Distribution Main	5
	Meter Installation	1
	Service Line	5
2	Class Total	10
	Distribution Main	2
	Service Line	8
3	Class Total	2
	Distribution Main	1
	Meter Installation	1

Delta Natural Gas Company, Inc.

Repaired Leaks in Transmission and Gathering for the Month Ending 5/31/21

Total = 0

Leak Class

Facility Classification

Total

Class Total

0

Leak Report for Month Ending

6/30/21

To:

Jonathan Morpew, Rob Miller, Arvil Swafford,
Darrell Baker, Ricky Terrill, Lawrence Riley,
Kevin Partin, Bobby Bargo, and Danny Shelley

Delta Natural Gas Company, Inc.

Unrepaired Leaks All Branches, Transmission and Gathering as of 6/30/21

Total = 25

Leak Class	Facility Classification	Total
2	Class Total	9
	Distribution Main	1
	Meter Installation	6
	Service Line	2
3	Class Total	16
	Distribution Main	2
	Meter Installation	8
	Transmission Line	6

Delta Natural Gas Company, Inc.

Unrepaired Leaks All Branches as of 6/30/21

Total = 20

Leak Class	Facility Classification	Total
2	Class Total	9
	Distribution Main	1
	Meter Installation	6
	Service Line	2
3	Class Total	11
	Distribution Main	2
	Meter Installation	8
	Transmission Line	1

Delta Natural Gas Company, Inc.

Unrepaired Leaks Transmission and Gathering as of 6/30/21

Total = 5

Leak Class	Facility Classification		Total
3		Class Total	5
	Transmission Line		5

Delta Natural Gas Company, Inc.

**Leaks Reported All Branches, Transmission and Gathering for
the Year through 6/30/21**

Total = 129

Leak Class	Facility Classification	Total
1	Class Total	59
	Distribution Main	19
	Gathering Line	1
	Meter Installation	3
	Service Line	36
2	Class Total	50
	Distribution Main	12
	Gathering Line	1
	Meter Installation	13
	Service Line	23
3	Class Total	20
	Distribution Main	2
	Gathering Line	2
	Meter Installation	9
	Regulator Station	1
	Service Line	1
Transmission Line	5	

Delta Natural Gas Company, Inc.

Leaks Reported All Branches for the Year through 6/30/21

Total = 119

Leak Class	Facility Classification	Total
1	Class Total	58
	Distribution Main	19
	Meter Installation	3
	Service Line	36
2	Class Total	48
	Distribution Main	12
	Meter Installation	13
	Service Line	23
3	Class Total	13
	Distribution Main	2
	Meter Installation	9
	Regulator Station	1
	Service Line	1

Delta Natural Gas Company, Inc.

Leaks Reported Transmission and Gathering for the Year through 6/30/21

Total = 10

Leak Class	Facility Classification	Total
1	Class Total	1
	Gathering Line	1
2	Class Total	2
	Gathering Line	1
	Transmission Line	1
3	Class Total	7
	Gathering Line	2
	Transmission Line	5

Delta Natural Gas Company, Inc.

Leaks Reported All Branches, Transmission and Gathering for the Month Ending 6/30/21

Total = 15

Leak Class	Facility Classification	Total
1	Class Total	11
	Distribution Main	2
	Meter Installation	1
	Service Line	8
2	Class Total	3
	Distribution Main	1
	Meter Installation	1
	Service Line	1
3	Class Total	1
	Distribution Main	1

Delta Natural Gas Company, Inc.

Leaks Reported All Branches for the Month Ending 6/30/21

Total = 15

Leak Class	Facility Classification	Total
1	Class Total	11
	Distribution Main	2
	Meter Installation	1
	Service Line	8
2	Class Total	3
	Distribution Main	1
	Meter Installation	1
	Service Line	1
3	Class Total	1
	Distribution Main	1

Delta Natural Gas Company, Inc.

Leaks Reported Transmission and Gathering for the Month Ending 6/30/21

Total = 0

Leak Class

Facility Classification

Total

Class Total

0

Delta Natural Gas Company, Inc.

Repaired Leaks All Branches, Transmission and Gathering for the Year through 6/30/21

Total = 113

Leak Class	Facility Classification	Total
1	Class Total	59
	Distribution Main	19
	Gathering Line	1
	Meter Installation	3
	Service Line	36
2	Class Total	42
	Distribution Main	12
	Gathering Line	1
	Meter Installation	7
	Service Line	21
3	Class Total	12
	Distribution Main	5
	Gathering Line	2
	Meter Installation	1
	Regulator Station	1
Service Line	1	
Transmission Line	2	

Delta Natural Gas Company, Inc.

Repaired Leaks All Branches for the Year through 6/30/21

Total = 106

Leak Class	Facility Classification	Total
1	Class Total	58
	Distribution Main	19
	Meter Installation	3
	Service Line	36
2	Class Total	40
	Distribution Main	12
	Meter Installation	7
	Service Line	21
3	Class Total	8
	Distribution Main	5
	Meter Installation	1
	Regulator Station	1
	Service Line	1

Delta Natural Gas Company, Inc.

**Repaired Leaks Transmission and Gathering for
the Year through 6/30/21**

Total = 7

Leak Class	Facility Classification	Total
1	Class Total	1
	Gathering Line	1
2	Class Total	2
	Gathering Line	1
	Transmission Line	1
3	Class Total	4
	Gathering Line	2
	Transmission Line	2

Delta Natural Gas Company, Inc.

Repaired Leaks All Branches, Transmission and Gathering for the Month Ending 6/30/21

Total = 18

Leak Class	Facility Classification	Total
1	Class Total	11
	Distribution Main	2
	Meter Installation	1
	Service Line	8
2	Class Total	5
	Distribution Main	2
	Meter Installation	1
	Service Line	2
3	Class Total	2
	Distribution Main	2

Delta Natural Gas Company, Inc.

Repaired Leaks All Branches for the Month Ending 6/30/21

Total = 18

Leak Class	Facility Classification	Total
1	Class Total	11
	Distribution Main	2
	Meter Installation	1
	Service Line	8
2	Class Total	5
	Distribution Main	2
	Meter Installation	1
	Service Line	2
3	Class Total	2
	Distribution Main	2

Delta Natural Gas Company, Inc.

Repaired Leaks in Transmission and Gathering for the Month Ending 6/30/21

Total = 0

Leak Class

Facility Classification

Total

Class Total

0

Items reported

Available Filters

Selected Utility Delta Natural Gas Company, Inc.	Incident Time From Date: 01/01/2017 To Date: 07/16/2021 <small>Format: mm/dd/yyyy</small>	Open Only <input type="checkbox"/>	
			Filter

	Utility ID	Utility	Incident Time	Location	summary report submitted	
53764	4100	Delta Natural Gas Company, Inc.	6/30/2021	211 North Broadway St., 211 N Broadway St	7/12/2021	view incident (GasIncident.aspx? IG=53764&U=4100)
53763	4100	Delta Natural Gas Company, Inc.	6/29/2021	223 Boggs Ln., 223 Boggs Ln	7/12/2021	view incident (GasIncident.aspx? IG=53763&U=4100)
53762	4100	Delta Natural Gas Company, Inc.	6/24/2021	104 Cherry Rd. Ct., 104 Cherry Road Ct	7/12/2021	view incident (GasIncident.aspx? IG=53762&U=4100)
53761	4100	Delta Natural Gas Company, Inc.	6/24/2021	10990 Hwy. 60, 10990 E Highway 60	7/12/2021	view incident (GasIncident.aspx? IG=53761&U=4100)
53760	4100	Delta Natural Gas Company, Inc.	6/22/2021	25 Kaye St., 25 Kaye St	7/12/2021	view incident (GasIncident.aspx? IG=53760&U=4100)
53756	4100	Delta Natural Gas Company, Inc.	6/19/2021	319 Avondale Ave., 319 Avondale Ave	7/12/2021	view incident (GasIncident.aspx? IG=53756&U=4100)
53726	4100	Delta Natural Gas Company, Inc.	6/7/2021	214 White Station Rd., 214 White Station Rd	6/25/2021	view incident (GasIncident.aspx? IG=53726&U=4100)

53676	4100	Delta Natural Gas Company, Inc.	5/26/2021	391 Old US Hwy 421, 391 Old US Hwy 421	6/10/2021	view incident (GasIncident.aspx? IG=53676&U=4100)
53674	4100	Delta Natural Gas Company, Inc.	5/25/2021	717 North Main St., 717 North Main St.	6/16/2021	view incident (GasIncident.aspx? IG=53674&U=4100)
53672	4100	Delta Natural Gas Company, Inc.	5/25/2021	308 Apache Dr., 308 Apache Dr	6/10/2021	view incident (GasIncident.aspx? IG=53672&U=4100)
53624	4100	Delta Natural Gas Company, Inc.	5/24/2021	244 Juniper Dr., 244 Juniper Dr	6/3/2021	view incident (GasIncident.aspx? IG=53624&U=4100)
53667	4100	Delta Natural Gas Company, Inc.	5/24/2021	301 Parkway Plaza, 301 Parkway Plazw	6/10/2021	view incident (GasIncident.aspx? IG=53667&U=4100)
53623	4100	Delta Natural Gas Company, Inc.	5/21/2021	213 South Broadway St., 213 S Broadway St	6/3/2021	view incident (GasIncident.aspx? IG=53623&U=4100)
53607	4100	Delta Natural Gas Company, Inc.	5/10/2021	104 E. Haiti St., 104 E Haiti Rd	5/21/2021	view incident (GasIncident.aspx? IG=53607&U=4100)
53603	4100	Delta Natural Gas Company, Inc.	5/8/2021	117 Avawam Dr., 117 Avawam Dr	5/21/2021	view incident (GasIncident.aspx? IG=53603&U=4100)
53581	4100	Delta Natural Gas Company, Inc.	4/28/2021	Int. of Wallace St. and James Phillips Garage Entrance, Wallace St	5/12/2021	view incident (GasIncident.aspx? IG=53581&U=4100)
53556	4100	Delta Natural Gas Company, Inc.	4/20/2021	927 Center St., 927 Center St	5/3/2021	view incident (GasIncident.aspx? IG=53556&U=4100)
53540	4100	Delta Natural Gas Company, Inc.	4/16/2021	127 Phillips St., 127 Phillips St	4/28/2021	view incident (GasIncident.aspx? IG=53540&U=4100)
43529	4100	Delta Natural Gas Company, Inc.	4/6/2021	712 Balmoral Rd., 712 Balmoral Rd	4/22/2021	view incident (GasIncident.aspx? IG=43529&U=4100)

43516	4100	Delta Natural Gas Company, Inc.	4/5/2021	428 Southbrook Dr., 428 Southbrook Dr	4/19/2021	view incident (GasIncident.aspx? IG=43516&U=4100)
43507	4100	Delta Natural Gas Company, Inc.	4/3/2021	117 Bernie Trail, 117 Bernie Trl	4/19/2021	view incident (GasIncident.aspx? IG=43507&U=4100)
43503	4100	Delta Natural Gas Company, Inc.	3/29/2021	408 Jackson St., 408 Jackson St	4/12/2021	view incident (GasIncident.aspx? IG=43503&U=4100)
43506	4100	Delta Natural Gas Company, Inc.	3/27/2021	67 Railroad St., 67 Railroad St	4/19/2021	view incident (GasIncident.aspx? IG=43506&U=4100)
43490	4100	Delta Natural Gas Company, Inc.	3/26/2021	3474 Hwy. 52, 3474 Highway 52 W	4/6/2021	view incident (GasIncident.aspx? IG=43490&U=4100)
43502	4100	Delta Natural Gas Company, Inc.	3/26/2021	709 Hwy. 92 Near Int. Magnet Hollow Rd., 709 Highway 92	4/12/2021	view incident (GasIncident.aspx? IG=43502&U=4100)
43488	4100	Delta Natural Gas Company, Inc.	3/23/2021	112 Holly St., 112 Holly St	4/6/2021	view incident (GasIncident.aspx? IG=43488&U=4100)
43479	4100	Delta Natural Gas Company, Inc.	3/22/2021	112 Holly St., 112 Holly St	4/5/2021	view incident (GasIncident.aspx? IG=43479&U=4100)
43462	4100	Delta Natural Gas Company, Inc.	3/20/2021	1050 McBrayer Rd. Trailer #27, 1050 McBrayer Rd	3/30/2021	view incident (GasIncident.aspx? IG=43462&U=4100)
43478	4100	Delta Natural Gas Company, Inc.	3/19/2021	201 7th Ave., 201 7th Ave	4/5/2021	view incident (GasIncident.aspx? IG=43478&U=4100)
43461	4100	Delta Natural Gas Company, Inc.	3/15/2021	1364 KY-3439, 1364 KY-3439	3/30/2021	view incident (GasIncident.aspx? IG=43461&U=4100)
43460	4100	Delta Natural Gas Company, Inc.	3/10/2021	125 A River St., 125 A River St	3/30/2021	view incident (GasIncident.aspx? IG=43460&U=4100)

43455	4100	Delta Natural Gas Company, Inc.	3/5/2021	12804 Hwy 60, 12804 E Highway 60	3/29/2021	view incident (GasIncident.aspx? IG=43455&U=4100)
43385	4100	Delta Natural Gas Company, Inc.	1/30/2021	250 Herndon St., 250 Herndon St	2/8/2021	view incident (GasIncident.aspx? IG=43385&U=4100)
43360	4100	Delta Natural Gas Company, Inc.	1/19/2021	305 Bethel Harvest Way, 305 Bethel Harvest Way	1/27/2021	view incident (GasIncident.aspx? IG=43360&U=4100)
43376	4100	Delta Natural Gas Company, Inc.	1/17/2021	#5 Fairway Dr., 5 Fairway Dr	2/1/2021	view incident (GasIncident.aspx? IG=43376&U=4100)
43375	4100	Delta Natural Gas Company, Inc.	1/15/2021	#5 Fairway Dr., 5 Fairway Dr	1/29/2021	view incident (GasIncident.aspx? IG=43375&U=4100)
43359	4100	Delta Natural Gas Company, Inc.	1/14/2021	640 Hwy. 213, 640 KY Highway 213	1/25/2021	view incident (GasIncident.aspx? IG=43359&U=4100)
43351	4100	Delta Natural Gas Company, Inc.	1/13/2021	28 Bluegrass Ln., 28 Bluegrass Ln	1/20/2021	view incident (GasIncident.aspx? IG=43351&U=4100)
43346	4100	Delta Natural Gas Company, Inc.	1/12/2021	5948 North Hwy. 421, 5948 N Highway 421	1/19/2021	view incident (GasIncident.aspx? IG=43346&U=4100)
43345	4100	Delta Natural Gas Company, Inc.	1/11/2021	Intersection Abbey Ln. and Ennismore Dr., Intersection Abbey Ln and Ennismore Dr.	1/18/2021	view incident (GasIncident.aspx? IG=43345&U=4100)
43343	4100	Delta Natural Gas Company, Inc.	1/11/2021	119 White Oak Trail, 119 White Oak Trail	1/19/2021	view incident (GasIncident.aspx? IG=43343&U=4100)
43340	4100	Delta Natural Gas Company, Inc.	1/5/2021	160 Matt Sizemore Rd., 160 Matt Sizemore Rd	1/18/2021	view incident (GasIncident.aspx? IG=43340&U=4100)
43337	4100	Delta Natural Gas Company, Inc.	12/30/2020	331 Northway Dr., 331 Northway Dr	1/15/2021	view incident (GasIncident.aspx? IG=43337&U=4100)

43313	4100	Delta Natural Gas Company, Inc.	12/29/2020	295 Kimberly Heights Dr., 295 Kimberly Heights Dr	1/6/2021	view incident (GasIncident.aspx? IG=43313&U=4100)
43311	4100	Delta Natural Gas Company, Inc.	12/18/2020	4092 Loblolly Ln., 4092 Loblolly Ln	12/31/2020	view incident (GasIncident.aspx? IG=43311&U=4100)
43287	4100	Delta Natural Gas Company, Inc.	12/8/2020	316 Memory Ln., 316 Memory Ln.	12/15/2020	view incident (GasIncident.aspx? IG=43287&U=4100)
43286	4100	Delta Natural Gas Company, Inc.	12/3/2020	189 Kaye St., 189 Kaye St	12/15/2020	view incident (GasIncident.aspx? IG=43286&U=4100)
43240	4100	Delta Natural Gas Company, Inc.	11/19/2020	204 Strawberry Ct., 204 Strawberry Ct	12/2/2020	view incident (GasIncident.aspx? IG=43240&U=4100)
43237	4100	Delta Natural Gas Company, Inc.	11/13/2020	238 East Haiti Road, 238 E Haiti Rd	11/25/2020	view incident (GasIncident.aspx? IG=43237&U=4100)
43219	4100	Delta Natural Gas Company, Inc.	11/12/2020	2854 Hwy. 1016, 2854 Highway 1016	11/23/2020	view incident (GasIncident.aspx? IG=43219&U=4100)
43196	4100	Delta Natural Gas Company, Inc.	11/9/2020	415 Nandino Circle, 415 Nandino Cir	11/17/2020	view incident (GasIncident.aspx? IG=43196&U=4100)
43208	4100	Delta Natural Gas Company, Inc.	11/9/2020	201 Rodney Hitch Blvd., 201 Rodney Hitch Blvd	11/18/2020	view incident (GasIncident.aspx? IG=43208&U=4100)
43183	4100	Delta Natural Gas Company, Inc.	11/7/2020	214 College St., 214 College St	11/13/2020	view incident (GasIncident.aspx? IG=43183&U=4100)
43178	4100	Delta Natural Gas Company, Inc.	11/3/2020	218 Summit Dr., 218 Summit Dr	11/10/2020	view incident (GasIncident.aspx? IG=43178&U=4100)
43161	4100	Delta Natural Gas Company, Inc.	10/27/2020	107 Rolling Ridge Dr., 107 Rolling Ridge Dr	11/5/2020	view incident (GasIncident.aspx? IG=43161&U=4100)

43171	4100	Delta Natural Gas Company, Inc.	10/26/2020	278 Scuffel Town Road, 278 Scuffletown Rd	11/10/2020	view incident (GasIncident.aspx? IG=43171&U=4100)
43151	4100	Delta Natural Gas Company, Inc.	10/21/2020	39 Morris St., 39 Morris St	11/5/2020	view incident (GasIncident.aspx? IG=43151&U=4100)
43155	4100	Delta Natural Gas Company, Inc.	10/21/2020	111 Serenity Ln., 111 Serenity Ln	11/5/2020	view incident (GasIncident.aspx? IG=43155&U=4100)
43170	4100	Delta Natural Gas Company, Inc.	10/20/2020	349 Middleground Way, 349 Middleground Way	11/10/2020	view incident (GasIncident.aspx? IG=43170&U=4100)
43147	4100	Delta Natural Gas Company, Inc.	10/20/2020	501 North Main St., 501 North Main St.	11/4/2020	view incident (GasIncident.aspx? IG=43147&U=4100)
43144	4100	Delta Natural Gas Company, Inc.	10/19/2020	New Menefee County Middle School, 359 Wynn Flat Rd	11/4/2020	view incident (GasIncident.aspx? IG=43144&U=4100)
43115	4100	Delta Natural Gas Company, Inc.	10/14/2020	304 Wynn Drive, 304 Wynn Drive	10/21/2020	view incident (GasIncident.aspx? IG=43115&U=4100)
43101	4100	Delta Natural Gas Company, Inc.	10/9/2020	2000 Vince Road, 2000 Vince Rd	10/16/2020	view incident (GasIncident.aspx? IG=43101&U=4100)
43098	4100	Delta Natural Gas Company, Inc.	10/2/2020	409 Bethel Harvest Drive, 409 Bethel Harvest Dr	10/16/2020	view incident (GasIncident.aspx? IG=43098&U=4100)
43090	4100	Delta Natural Gas Company, Inc.	10/1/2020	715 Opossum Kingdom Rd., 715 Opossum Kingdom Rd	10/13/2020	view incident (GasIncident.aspx? IG=43090&U=4100)
43096	4100	Delta Natural Gas Company, Inc.	10/1/2020	1205 W. Cumberland Gas Pky., 1205 W Cumberland Gap Pkwy	10/13/2020	view incident (GasIncident.aspx? IG=43096&U=4100)
43073	4100	Delta Natural Gas Company, Inc.	9/30/2020	130 Old Wallacetown Road, 130 Old Wallacetown Rd	10/8/2020	view incident (GasIncident.aspx? IG=43073&U=4100)

43036	4100	Delta Natural Gas Company, Inc.	9/23/2020	Int. Hwy. 92 and Magnet Hollow Road, Int. Hwy. 92 and Magnet Hollow Road	10/1/2020	view incident (GasIncident.aspx? IG=43036&U=4100)
43043	4100	Delta Natural Gas Company, Inc.	9/21/2020	515 North Main St., 515 North Main St.	10/1/2020	view incident (GasIncident.aspx? IG=43043&U=4100)
43035	4100	Delta Natural Gas Company, Inc.	9/18/2020	9140 Main St., 9140 Main St	9/29/2020	view incident (GasIncident.aspx? IG=43035&U=4100)
43025	4100	Delta Natural Gas Company, Inc.	9/16/2020	Int. Esquire Ln. and Sybille Ln., Int. Esquire Ln. and Sybille Ln.	9/29/2020	view incident (GasIncident.aspx? IG=43025&U=4100)
43023	4100	Delta Natural Gas Company, Inc.	9/12/2020	638 Sally Lyttle Rd., 638 Sallie Lyttle Rd	9/23/2020	view incident (GasIncident.aspx? IG=43023&U=4100)
43017	4100	Delta Natural Gas Company, Inc.	9/12/2020	105 North Maple St., 105 N Maple St	9/23/2020	view incident (GasIncident.aspx? IG=43017&U=4100)
43019	4100	Delta Natural Gas Company, Inc.	9/10/2020	1288 Poosey Ridge Rd., 1288 Poosey Ridge Rd	9/23/2020	view incident (GasIncident.aspx? IG=43019&U=4100)
43018	4100	Delta Natural Gas Company, Inc.	9/10/2020	317 Wyldwood Way, 317 Wyldwood Way	9/23/2020	view incident (GasIncident.aspx? IG=43018&U=4100)
43013	4100	Delta Natural Gas Company, Inc.	9/9/2020	31 Miracle Mountain Lane, 31 Miracle Mountain Ln	9/23/2020	view incident (GasIncident.aspx? IG=43013&U=4100)
42990	4100	Delta Natural Gas Company, Inc.	9/8/2020	9308 Hwy. 60 East, 9308 Hwy. 60 East	9/15/2020	view incident (GasIncident.aspx? IG=42990&U=4100)
42989	4100	Delta Natural Gas Company, Inc.	9/5/2020	2015 Woodwind Court, 2015 Woodwind Court	9/18/2020	view incident (GasIncident.aspx? IG=42989&U=4100)
42951	4100	Delta Natural Gas Company, Inc.	8/19/2020	135 Oak Drive, 135 Oak Dr	9/1/2020	view incident (GasIncident.aspx? IG=42951&U=4100)

42931	4100	Delta Natural Gas Company, Inc.	8/15/2020	124 Raven Drive, 124 Raven Dr	8/24/2020	view incident (GasIncident.aspx? IG=42931&U=4100)
42930	4100	Delta Natural Gas Company, Inc.	8/13/2020	100 Barberry Ln., 100 Barberry Ln	8/24/2020	view incident (GasIncident.aspx? IG=42930&U=4100)
42911	4100	Delta Natural Gas Company, Inc.	8/11/2020	111 Brannon Gardens, 111 Brannon Gardens Dr	8/20/2020	view incident (GasIncident.aspx? IG=42911&U=4100)
42922	4100	Delta Natural Gas Company, Inc.	8/10/2020	2253 Menelaus Road, 2253 Menelaus Rd	8/21/2020	view incident (GasIncident.aspx? IG=42922&U=4100)
42908	4100	Delta Natural Gas Company, Inc.	8/8/2020	32 Fusion Loop, 32 Fusion Loop	8/19/2020	view incident (GasIncident.aspx? IG=42908&U=4100)
42923	4100	Delta Natural Gas Company, Inc.	8/7/2020	1746 North Hwy. 421, 1746 N Highway 421	8/21/2020	view incident (GasIncident.aspx? IG=42923&U=4100)
42901	4100	Delta Natural Gas Company, Inc.	8/7/2020	1760 KY Hwy. 62, 1760 KY Hwy. 62	8/18/2020	view incident (GasIncident.aspx? IG=42901&U=4100)
42898	4100	Delta Natural Gas Company, Inc.	8/6/2020	113 Plaza Drive, 113 N Plaza Dr	8/18/2020	view incident (GasIncident.aspx? IG=42898&U=4100)
42900	4100	Delta Natural Gas Company, Inc.	8/6/2020	N 36deg 36' 7.56" W 83deg 43' 11.52", South 24th St. (East side of road beside 415 Rochester Ave.	8/19/2020	view incident (GasIncident.aspx? IG=42900&U=4100)
42897	4100	Delta Natural Gas Company, Inc.	8/5/2020	2814 Hwy. 441, 2814 Highway 441	8/14/2020	view incident (GasIncident.aspx? IG=42897&U=4100)
42877	4100	Delta Natural Gas Company, Inc.	7/29/2020	1025 Grand Avenue (Old Hwy 11), 1025 Grand Ave	8/13/2020	view incident (GasIncident.aspx? IG=42877&U=4100)
42871	4100	Delta Natural Gas Company, Inc.	7/28/2020	190 White Station Road, 190 White Station Rd	8/7/2020	view incident (GasIncident.aspx? IG=42871&U=4100)

42870	4100	Delta Natural Gas Company, Inc.	7/28/2020	2981 Hwy. 11 South, 2981 Highway 11 S	8/10/2020	view incident (GasIncident.aspx?IG=42870&U=4100)
42837	4100	Delta Natural Gas Company, Inc.	7/22/2020	1760 Sardis Road, 1760 Sardis Rd	7/30/2020	view incident (GasIncident.aspx?IG=42837&U=4100)
42828	4100	Delta Natural Gas Company, Inc.	7/21/2020	119 Walker Branch Drive, 119 Walker Branch Dr	7/28/2020	view incident (GasIncident.aspx?IG=42828&U=4100)
42822	4100	Delta Natural Gas Company, Inc.	7/21/2020	549 Recycle Drive, 549 Recycle Dr	7/30/2020	view incident (GasIncident.aspx?IG=42822&U=4100)
42821	4100	Delta Natural Gas Company, Inc.	7/20/2020	549 Recycle Drive, 549 Recycle Dr	7/28/2020	view incident (GasIncident.aspx?IG=42821&U=4100)
42827	4100	Delta Natural Gas Company, Inc.	7/20/2020	100 Peggy Flats Road #B, 100 Peggy Flat Spur # B	7/28/2020	view incident (GasIncident.aspx?IG=42827&U=4100)
42801	4100	Delta Natural Gas Company, Inc.	7/8/2020	561 Glades Road, 561 Glades Rd	7/20/2020	view incident (GasIncident.aspx?IG=42801&U=4100)
42794	4100	Delta Natural Gas Company, Inc.	7/8/2020	784 Timber Ridge Way, 784 Timber Ridge Way	7/17/2020	view incident (GasIncident.aspx?IG=42794&U=4100)
42786	4100	Delta Natural Gas Company, Inc.	7/1/2020	394 Wyldwood Way, 394 Wyldwood Way	7/14/2020	view incident (GasIncident.aspx?IG=42786&U=4100)
32769	4100	Delta Natural Gas Company, Inc.	6/24/2020	715 Grand Ave., 715 Grand Ave.	7/8/2020	view incident (GasIncident.aspx?IG=32769&U=4100)
32751	4100	Delta Natural Gas Company, Inc.	6/19/2020	3034 Sardis Road, 3034 Sardis Rd	7/6/2020	view incident (GasIncident.aspx?IG=32751&U=4100)
32750	4100	Delta Natural Gas Company, Inc.	6/15/2020	36 deg 57'55.5" N 84 deg 7'46.4"W, Martin Dr	7/6/2020	view incident (GasIncident.aspx?IG=32750&U=4100)

32749	4100	Delta Natural Gas Company, Inc.	6/13/2020	517 Hensley Drive, 517 Hensley Dr	7/6/2020	view incident (GasIncident.aspx?IG=32749&U=4100)
32717	4100	Delta Natural Gas Company, Inc.	6/11/2020	132 Southcreek Dr., 132 Southcreek Dr	6/29/2020	view incident (GasIncident.aspx?IG=32717&U=4100)
32672	4100	Delta Natural Gas Company, Inc.	6/4/2020	605 McKayla Dr., 605 McKayla Dr	6/10/2020	view incident (GasIncident.aspx?IG=32672&U=4100)
32681	4100	Delta Natural Gas Company, Inc.	6/3/2020	39 East Walnut St., 39 East Walnut St.	6/16/2020	view incident (GasIncident.aspx?IG=32681&U=4100)
32665	4100	Delta Natural Gas Company, Inc.	6/1/2020	105 Crest Court, 105 Crest Ct	6/11/2020	view incident (GasIncident.aspx?IG=32665&U=4100)
32671	4100	Delta Natural Gas Company, Inc.	5/30/2020	1676 Hwy. 26, 1676 Highway 26	6/15/2020	view incident (GasIncident.aspx?IG=32671&U=4100)
32658	4100	Delta Natural Gas Company, Inc.	5/27/2020	110 Hurley-Short Line Road, 110 Hurley-Short Line Road	6/3/2020	view incident (GasIncident.aspx?IG=32658&U=4100)
32652	4100	Delta Natural Gas Company, Inc.	5/23/2020	192 Herndon Ln., 192 Herndon Ln	6/2/2020	view incident (GasIncident.aspx?IG=32652&U=4100)
32644	4100	Delta Natural Gas Company, Inc.	5/20/2020	301 Fairway West Drive., 301 Fairway Dr W	6/4/2020	view incident (GasIncident.aspx?IG=32644&U=4100)
32632	4100	Delta Natural Gas Company, Inc.	5/12/2020	605 McKayla Drive, 605 McKayla Drive	5/29/2020	view incident (GasIncident.aspx?IG=32632&U=4100)
32603	4100	Delta Natural Gas Company, Inc.	4/24/2020	201 Wilmore Road, 201 Wilmore Road	5/12/2020	view incident (GasIncident.aspx?IG=32603&U=4100)
32583	4100	Delta Natural Gas Company, Inc.	4/22/2020	862 US Hwy. 60 East, 862 E Highway 60	5/1/2020	view incident (GasIncident.aspx?IG=32583&U=4100)

32566	4100	Delta Natural Gas Company, Inc.	4/21/2020	704 North 19th St., 704 North 19th St	5/1/2020	view incident (GasIncident.aspx? IG=32566&U=4100)
32562	4100	Delta Natural Gas Company, Inc.	4/18/2020	190 Old Wallaceton Road, 190 Old Wallaceton Rd	4/28/2020	view incident (GasIncident.aspx? IG=32562&U=4100)
32536	4100	Delta Natural Gas Company, Inc.	4/7/2020	6658 US-25E, 6658 US-25E	4/16/2020	view incident (GasIncident.aspx? IG=32536&U=4100)
32534	4100	Delta Natural Gas Company, Inc.	4/3/2020	Lat - 36 degrees 45' 39.36" N and Lon - -83 degrees 42' 15.19" W, Spruce St.	4/15/2020	view incident (GasIncident.aspx? IG=32534&U=4100)
32542	4100	Delta Natural Gas Company, Inc.	4/2/2020	10050 Main Street (US-460), 10050 Main St # US-460	4/17/2020	view incident (GasIncident.aspx? IG=32542&U=4100)
32516	4100	Delta Natural Gas Company, Inc.	3/27/2020	1100 Bay Colony Dr., 1100 Bay Colony Dr	4/9/2020	view incident (GasIncident.aspx? IG=32516&U=4100)
32484	4100	Delta Natural Gas Company, Inc.	3/13/2020	562 Paint Lick Rd., 562 Paint Lick Rd	3/25/2020	view incident (GasIncident.aspx? IG=32484&U=4100)
32483	4100	Delta Natural Gas Company, Inc.	3/12/2020	230 Supreme Ct., 230 Supreme Ct	3/20/2020	view incident (GasIncident.aspx? IG=32483&U=4100)
32456	4100	Delta Natural Gas Company, Inc.	2/27/2020	405 Hawthorne Drive, 405 Hawthorne Dr	3/5/2020	view incident (GasIncident.aspx? IG=32456&U=4100)
32453	4100	Delta Natural Gas Company, Inc.	2/20/2020	108 Derby Drive, 108 Derby Dr	3/5/2020	view incident (GasIncident.aspx? IG=32453&U=4100)
32452	4100	Delta Natural Gas Company, Inc.	2/19/2020	Int. Williams Rd. and KY-39 (Sulfur Well Rd.), Int. Williams Rd. and KY-39 (Sulfur Well Rd.)	3/4/2020	view incident (GasIncident.aspx? IG=32452&U=4100)
32450	4100	Delta Natural Gas Company, Inc.	2/17/2020	832 Wilmore Road, 832 Wilmore Rd	3/4/2020	view incident (GasIncident.aspx? IG=32450&U=4100)

32451	4100	Delta Natural Gas Company, Inc.	2/17/2020	Hwy. 687, Hwy. 687	3/3/2020	view incident (GasIncident.aspx? IG=32451&U=4100)
32406	4100	Delta Natural Gas Company, Inc.	1/29/2020	3506 Barbourville Road, 3506 Barbourville Rd	2/14/2020	view incident (GasIncident.aspx? IG=32406&U=4100)
32416	4100	Delta Natural Gas Company, Inc.	1/29/2020	488 Furnace Road, 488 Furnace Road	2/10/2020	view incident (GasIncident.aspx? IG=32416&U=4100)
32399	4100	Delta Natural Gas Company, Inc.	1/22/2020	422 Estill Street, 422 Estill St	2/6/2020	view incident (GasIncident.aspx? IG=32399&U=4100)
32388	4100	Delta Natural Gas Company, Inc.	1/16/2020	231 White Station Road, 231 White Station Rd	1/31/2020	view incident (GasIncident.aspx? IG=32388&U=4100)
32387	4100	Delta Natural Gas Company, Inc.	1/6/2020	3446 Elk Run Estates, 3446 Elk Run Estates	1/23/2020	view incident (GasIncident.aspx? IG=32387&U=4100)
32386	4100	Delta Natural Gas Company, Inc.	1/2/2020	100 Goldfinch Court, 100 Goldfinch Court	1/23/2020	view incident (GasIncident.aspx? IG=32386&U=4100)
32328	4100	Delta Natural Gas Company, Inc.	12/3/2019	1600 Highway 3440, 1600 Highway 3440	12/17/2019	view incident (GasIncident.aspx? IG=32328&U=4100)
32327	4100	Delta Natural Gas Company, Inc.	12/2/2019	760 Bluebank Road, 760 Bluebank Rd	12/17/2019	view incident (GasIncident.aspx? IG=32327&U=4100)
32326	4100	Delta Natural Gas Company, Inc.	11/25/2019	110 Alpine Court, 110 Alpine Ct	12/17/2019	view incident (GasIncident.aspx? IG=32326&U=4100)
32325	4100	Delta Natural Gas Company, Inc.	11/22/2019	2101 Wilmore Road, 2101 Wilmore Rd	12/17/2019	view incident (GasIncident.aspx? IG=32325&U=4100)
32277	4100	Delta Natural Gas Company, Inc.	11/19/2019	208 Grandview Trail, 208 Grandview Trail	12/13/2019	view incident (GasIncident.aspx? IG=32277&U=4100)

32278	4100	Delta Natural Gas Company, Inc.	11/16/2019	110 Alpine Court, 110 Alpine Ct	12/13/2019	view incident (GasIncident.aspx?IG=32278&U=4100)
32251	4100	Delta Natural Gas Company, Inc.	11/14/2019	4093 Lexington Road, 4093 Lexington Road	12/16/2019	view incident (GasIncident.aspx?IG=32251&U=4100)
32233	4100	Delta Natural Gas Company, Inc.	11/6/2019	160 Page Drive, 160 Page Drive	11/13/2019	view incident (GasIncident.aspx?IG=32233&U=4100)
32232	4100	Delta Natural Gas Company, Inc.	11/6/2019	109 Huckleberry Lane, 109 Huckleberry Ln	11/19/2019	view incident (GasIncident.aspx?IG=32232&U=4100)
32231	4100	Delta Natural Gas Company, Inc.	10/29/2019	306 Northway Drive, 306 Northway Dr	11/13/2019	view incident (GasIncident.aspx?IG=32231&U=4100)
32230	4100	Delta Natural Gas Company, Inc.	10/29/2019	153 Bible Camp Lane, 153 Bible Camp Lane	11/13/2019	view incident (GasIncident.aspx?IG=32230&U=4100)
32228	4100	Delta Natural Gas Company, Inc.	10/28/2019	250 Herndon Street Apartment # 3, 250 Herndon St Apt 3	11/13/2019	view incident (GasIncident.aspx?IG=32228&U=4100)
32221	4100	Delta Natural Gas Company, Inc.	10/24/2019	766 Boone Creek Road, 766 Boone Creek Rd	11/13/2019	view incident (GasIncident.aspx?IG=32221&U=4100)
32216	4100	Delta Natural Gas Company, Inc.	10/23/2019	968 Shenandoah Drive, 968 Shenandoah Dr	11/13/2019	view incident (GasIncident.aspx?IG=32216&U=4100)
32214	4100	Delta Natural Gas Company, Inc.	10/23/2019	700 Boone Creek Road, 700 Boone Creek Rd	11/13/2019	view incident (GasIncident.aspx?IG=32214&U=4100)
32213	4100	Delta Natural Gas Company, Inc.	10/19/2019	45 Mary Street, 45 Mary St	11/13/2019	view incident (GasIncident.aspx?IG=32213&U=4100)
32168	4100	Delta Natural Gas Company, Inc.	10/14/2019	Corner of Opossum Kingdom Road and Angel Road, Corner of Opossum Kingdom Road and Angel Road	10/28/2019	view incident (GasIncident.aspx?IG=32168&U=4100)

32131	4100	Delta Natural Gas Company, Inc.	10/9/2019	305 Matthews Street, 305 Matthew St	10/18/2019	view incident (GasIncident.aspx? IG=32131&U=4100)
32106	4100	Delta Natural Gas Company, Inc.	10/3/2019	445 Highway 801 South, 445 KY Highway 801 S	10/14/2019	view incident (GasIncident.aspx? IG=32106&U=4100)
32105	4100	Delta Natural Gas Company, Inc.	10/2/2019	418 Center Street, 418 Center St	10/14/2019	view incident (GasIncident.aspx? IG=32105&U=4100)
32096	4100	Delta Natural Gas Company, Inc.	10/1/2019	213 Whitfield Drive, 213 Whitfield Dr	10/14/2019	view incident (GasIncident.aspx? IG=32096&U=4100)
32104	4100	Delta Natural Gas Company, Inc.	9/30/2019	535 Rainer Drive, 535 Ranier Dr	10/14/2019	view incident (GasIncident.aspx? IG=32104&U=4100)
32097	4100	Delta Natural Gas Company, Inc.	9/26/2019	431 Battlefield Memorial Highway, 431 Battlefield Memorial Hwy	10/14/2019	view incident (GasIncident.aspx? IG=32097&U=4100)
32094	4100	Delta Natural Gas Company, Inc.	9/21/2019	427 East Fourth Street, 427 E 4th St	10/14/2019	view incident (GasIncident.aspx? IG=32094&U=4100)
32058	4100	Delta Natural Gas Company, Inc.	9/17/2019	250 American Greeting Card Road, 250 American Greeting Card Rd	10/4/2019	view incident (GasIncident.aspx? IG=32058&U=4100)
32057	4100	Delta Natural Gas Company, Inc.	9/14/2019	315 Martin Road, 315 Martin Rd	10/4/2019	view incident (GasIncident.aspx? IG=32057&U=4100)
32056	4100	Delta Natural Gas Company, Inc.	9/11/2019	3644 Highway 3630, 3644 Highway 3630	10/4/2019	view incident (GasIncident.aspx? IG=32056&U=4100)
32055	4100	Delta Natural Gas Company, Inc.	9/8/2019	2558 Cartwright Road, 2558 Cartwright Rd	10/4/2019	view incident (GasIncident.aspx? IG=32055&U=4100)
32045	4100	Delta Natural Gas Company, Inc.	9/6/2019	Intersection of Thomas Branch Road and Highway 421, Intersection of Thomas Branch Road and Highway 421	10/4/2019	view incident (GasIncident.aspx? IG=32045&U=4100)

31971	4100	Delta Natural Gas Company, Inc.	8/30/2019	451 Gregory Branch Road, 451 Gregory Branch Rd	9/9/2019	view incident (GasIncident.aspx?IG=31971&U=4100)
31957	4100	Delta Natural Gas Company, Inc.	8/23/2019	16 Fairway Drive, 16 Fairway Dr	9/6/2019	view incident (GasIncident.aspx?IG=31957&U=4100)
31956	4100	Delta Natural Gas Company, Inc.	8/23/2019	162 Patterson Lane, 162 Patterson Ln	9/6/2019	view incident (GasIncident.aspx?IG=31956&U=4100)
31969	4100	Delta Natural Gas Company, Inc.	8/22/2019	463 Bacon Creek Road, 463 Bacon Creek Rd	9/9/2019	view incident (GasIncident.aspx?IG=31969&U=4100)
31918	4100	Delta Natural Gas Company, Inc.	8/16/2019	5020 Main Street, 5020 Main St	9/6/2019	view incident (GasIncident.aspx?IG=31918&U=4100)
31902	4100	Delta Natural Gas Company, Inc.	8/14/2019	110 Continental Drive, 110 Continental Dr	9/3/2019	view incident (GasIncident.aspx?IG=31902&U=4100)
31882	4100	Delta Natural Gas Company, Inc.	8/9/2019	110 Continental Drive, 110 Continental Dr	9/3/2019	view incident (GasIncident.aspx?IG=31882&U=4100)
31903	4100	Delta Natural Gas Company, Inc.	8/7/2019	77 South Dickerson Street, 77 S Dickerson St	8/22/2019	view incident (GasIncident.aspx?IG=31903&U=4100)
31881	4100	Delta Natural Gas Company, Inc.	8/6/2019	1041 Rubrum Way, 1041 Rubrum Way	8/16/2019	view incident (GasIncident.aspx?IG=31881&U=4100)
31849	4100	Delta Natural Gas Company, Inc.	8/3/2019	121 Ridgecrest Drive, 121 Ridgecrest Dr	9/3/2019	view incident (GasIncident.aspx?IG=31849&U=4100)
31848	4100	Delta Natural Gas Company, Inc.	7/29/2019	Enterprise Lane, Enterprise Lane	8/15/2019	view incident (GasIncident.aspx?IG=31848&U=4100)
31847	4100	Delta Natural Gas Company, Inc.	7/25/2019	204 Sublimity School Road, 204 Sublimity School Road	8/15/2019	view incident (GasIncident.aspx?IG=31847&U=4100)

31830	4100	Delta Natural Gas Company, Inc.	7/23/2019	321 East College Avenue, 321 E College Ave	8/8/2019	view incident (GasIncident.aspx?IG=31830&U=4100)
31828	4100	Delta Natural Gas Company, Inc.	7/22/2019	124 Brooks Loop, 124 Brooks Loop	8/8/2019	view incident (GasIncident.aspx?IG=31828&U=4100)
31825	4100	Delta Natural Gas Company, Inc.	7/19/2019	569 Alderbrook Way, 569 Alderbrook Way	8/8/2019	view incident (GasIncident.aspx?IG=31825&U=4100)
31824	4100	Delta Natural Gas Company, Inc.	7/18/2019	529 Alderbrook Way, 529 Alderbrook Way	8/8/2019	view incident (GasIncident.aspx?IG=31824&U=4100)
31823	4100	Delta Natural Gas Company, Inc.	7/17/2019	110 Davis Street, 110 Davis St	8/8/2019	view incident (GasIncident.aspx?IG=31823&U=4100)
31822	4100	Delta Natural Gas Company, Inc.	7/15/2019	2758 South Highway 421, 2758 South Highway 421	8/8/2019	view incident (GasIncident.aspx?IG=31822&U=4100)
31818	4100	Delta Natural Gas Company, Inc.	7/13/2019	135 Remington Drive, 135 Remington Drive	8/8/2019	view incident (GasIncident.aspx?IG=31818&U=4100)
31815	4100	Delta Natural Gas Company, Inc.	7/12/2019	2013 Lucille Drive, 2013 Lucille Dr	8/8/2019	view incident (GasIncident.aspx?IG=31815&U=4100)
31816	4100	Delta Natural Gas Company, Inc.	7/12/2019	4413 Brookridge Drive, 4413 Brookridge Dr	8/8/2019	view incident (GasIncident.aspx?IG=31816&U=4100)
31808	4100	Delta Natural Gas Company, Inc.	7/10/2019	Intersection of Harris Cemetery Road and East Highway 80, Intersection of Harris Cemetery Road and East Highway 80	8/8/2019	view incident (GasIncident.aspx?IG=31808&U=4100)
31809	4100	Delta Natural Gas Company, Inc.	7/10/2019	311 East Cumberland Gap Parkway, 311 E Cumberland Gap Pkwy	8/8/2019	view incident (GasIncident.aspx?IG=31809&U=4100)
31758	4100	Delta Natural Gas Company, Inc.	7/2/2019	4529 Windstar Way, 4529 Windstar Way	7/18/2019	view incident (GasIncident.aspx?IG=31758&U=4100)

31757	4100	Delta Natural Gas Company, Inc.	6/28/2019	1154 Highway 1016, 1154 Highway 1016	7/18/2019	view incident (GasIncident.aspx? IG=31757&U=4100)
31756	4100	Delta Natural Gas Company, Inc.	6/27/2019	1123 Highway 1016, 1123 Highway 1016	7/18/2019	view incident (GasIncident.aspx? IG=31756&U=4100)
31753	4100	Delta Natural Gas Company, Inc.	6/27/2019	20 East Scott Court, 20 E Scott Ct	7/18/2019	view incident (GasIncident.aspx? IG=31753&U=4100)
31752	4100	Delta Natural Gas Company, Inc.	6/26/2019	1224 Brannon Road, 1224 Brannon Road	7/18/2019	view incident (GasIncident.aspx? IG=31752&U=4100)
31714	4100	Delta Natural Gas Company, Inc.	6/22/2019	10669 Main Street, 10669 Main St	7/11/2019	view incident (GasIncident.aspx? IG=31714&U=4100)
31703	4100	Delta Natural Gas Company, Inc.	6/21/2019	240 Hambrick Drive, 240 Hambrick Dr	7/11/2019	view incident (GasIncident.aspx? IG=31703&U=4100)
31711	4100	Delta Natural Gas Company, Inc.	6/19/2019	148 Buell Hill Road, 148 Buell Hill Rd	7/11/2019	view incident (GasIncident.aspx? IG=31711&U=4100)
31700	4100	Delta Natural Gas Company, Inc.	6/13/2019	60 Tanner Trail, 60 Tanner Trail	7/18/2019	view incident (GasIncident.aspx? IG=31700&U=4100)
31688	4100	Delta Natural Gas Company, Inc.	6/10/2019	1210 South Highway 1223, 1210 S Highway 1223	6/26/2019	view incident (GasIncident.aspx? IG=31688&U=4100)
31687	4100	Delta Natural Gas Company, Inc.	5/30/2019	109 Maxwell Avenue, 109 Maxwell Avenue	6/25/2019	view incident (GasIncident.aspx? IG=31687&U=4100)
31686	4100	Delta Natural Gas Company, Inc.	5/28/2019	4601 Windstar Way, 4601 Windstar Way	6/25/2019	view incident (GasIncident.aspx? IG=31686&U=4100)
31685	4100	Delta Natural Gas Company, Inc.	5/25/2019	102 Fairway Drive, 102 Fairway Dr	6/25/2019	view incident (GasIncident.aspx? IG=31685&U=4100)

31684	4100	Delta Natural Gas Company, Inc.	5/22/2019	509 Richmond Road, 509 Richmond Rd N	6/20/2019	view incident (GasIncident.aspx?IG=31684&U=4100)
31683	4100	Delta Natural Gas Company, Inc.	5/21/2019	2247 Battlefield Memorial Highway, 2247 Battlefield Memorial Hwy	6/20/2019	view incident (GasIncident.aspx?IG=31683&U=4100)
31675	4100	Delta Natural Gas Company, Inc.	5/20/2019	309 Savanna Drive, 309 Savanna Dr	7/18/2019	view incident (GasIncident.aspx?IG=31675&U=4100)
31591	4100	Delta Natural Gas Company, Inc.	5/18/2019	3516 Highway 1232, 3516 Highway 1232	6/3/2019	view incident (GasIncident.aspx?IG=31591&U=4100)
31590	4100	Delta Natural Gas Company, Inc.	5/15/2019	329 Petersburg Road, 329 Petersburg Rd	6/3/2019	view incident (GasIncident.aspx?IG=31590&U=4100)
31588	4100	Delta Natural Gas Company, Inc.	5/13/2019	Intersection of Pavilion Way and Goldenleaf Boulevard, Intersection of Pavilion Way and Goldenleaf Boulevard	6/3/2019	view incident (GasIncident.aspx?IG=31588&U=4100)
31589	4100	Delta Natural Gas Company, Inc.	5/13/2019	509 Richmond Road, 509 Richmond Rd N	6/3/2019	view incident (GasIncident.aspx?IG=31589&U=4100)
31586	4100	Delta Natural Gas Company, Inc.	5/1/2019	209 Glades Street, 209 Glades St	5/24/2019	view incident (GasIncident.aspx?IG=31586&U=4100)
31585	4100	Delta Natural Gas Company, Inc.	4/29/2019	Corner of North Powell Avenue and Glades Street, Corner of North Powell Avenue and Glades Street	5/24/2019	view incident (GasIncident.aspx?IG=31585&U=4100)
31532	4100	Delta Natural Gas Company, Inc.	4/24/2019	105 Shawnee Drive, 105 Shawnee Drive	5/22/2019	view incident (GasIncident.aspx?IG=31532&U=4100)
31533	4100	Delta Natural Gas Company, Inc.	4/24/2019	34 Hughes Branch Road, 34 Hughes Branch Road	5/22/2019	view incident (GasIncident.aspx?IG=31533&U=4100)
31531	4100	Delta Natural Gas Company, Inc.	4/18/2019	54 Arrowhead Drive, 54 Arrowhead Dr	5/17/2019	view incident (GasIncident.aspx?IG=31531&U=4100)

31530	4100	Delta Natural Gas Company, Inc.	4/15/2019	1057 Rubrum Way, 1057 Rubrum Way	5/15/2019	view incident (GasIncident.aspx?IG=31530&U=4100)
31472	4100	Delta Natural Gas Company, Inc.	4/15/2019	60 Texas Lane, 60 Texas Ln	5/13/2019	view incident (GasIncident.aspx?IG=31472&U=4100)
31449	4100	Delta Natural Gas Company, Inc.	4/4/2019	100 Rocky Adkins Tech Drive, 100 Rocky Adkins Tech Dr	4/17/2019	view incident (GasIncident.aspx?IG=31449&U=4100)
31439	4100	Delta Natural Gas Company, Inc.	3/14/2019	Richmond Road in front of 123 Clay Drive, Richmond Road in front of 123 Clay Drive	4/8/2019	view incident (GasIncident.aspx?IG=31439&U=4100)
31438	4100	Delta Natural Gas Company, Inc.	3/12/2019	5878 Kentucky Highway 1232, 5878 Kentucky Highway 1232	4/8/2019	view incident (GasIncident.aspx?IG=31438&U=4100)
31382	4100	Delta Natural Gas Company, Inc.	3/7/2019	704 Pitzer Street, 704 Pitzer St	3/18/2019	view incident (GasIncident.aspx?IG=31382&U=4100)
31371	4100	Delta Natural Gas Company, Inc.	3/5/2019	1085 Highway 3439, 1085 Highway 3439	3/14/2019	view incident (GasIncident.aspx?IG=31371&U=4100)
31366	4100	Delta Natural Gas Company, Inc.	2/28/2019	1974 Berea Road, 1974 Berea Rd	3/8/2019	view incident (GasIncident.aspx?IG=31366&U=4100)
31365	4100	Delta Natural Gas Company, Inc.	2/26/2019	38th and Exeter Avenue, 38th and Exeter Avenue	3/8/2019	view incident (GasIncident.aspx?IG=31365&U=4100)
31364	4100	Delta Natural Gas Company, Inc.	2/21/2019	102 Fletcher Drive, 102 Fletcher Dr	3/8/2019	view incident (GasIncident.aspx?IG=31364&U=4100)
31358	4100	Delta Natural Gas Company, Inc.	2/19/2019	4601 Windstar Way, 4601 Windstar Way	3/8/2019	view incident (GasIncident.aspx?IG=31358&U=4100)
31319	4100	Delta Natural Gas Company, Inc.	1/31/2019	302 Longwood Road, 302 Longwood Rd	2/11/2019	view incident (GasIncident.aspx?IG=31319&U=4100)

31304	4100	Delta Natural Gas Company, Inc.	1/24/2019	127 Blue Ridge Drive, 127 Blue Ridge Drive	1/30/2019	view incident (GasIncident.aspx?IG=31304&U=4100)
31302	4100	Delta Natural Gas Company, Inc.	1/16/2019	113 Mountain View Drive, 113 Mountain View Dr	1/30/2019	view incident (GasIncident.aspx?IG=31302&U=4100)
31275	4100	Delta Natural Gas Company, Inc.	1/7/2019	20 Black Creek Rd, 20 Black Creek Rd	1/30/2019	view incident (GasIncident.aspx?IG=31275&U=4100)
31278	4100	Delta Natural Gas Company, Inc.	12/27/2018	1005 Richmond Road, 1005 Richmond Road	1/22/2019	view incident (GasIncident.aspx?IG=31278&U=4100)
21243	4100	Delta Natural Gas Company, Inc.	12/12/2018	1871 Cumberland Falls Highway, 1871 Cumberland Falls Highway	1/2/2019	view incident (GasIncident.aspx?IG=21243&U=4100)
21241	4100	Delta Natural Gas Company, Inc.	12/5/2018	1024 West Highway 192, 1024 West Highway 192	1/2/2019	view incident (GasIncident.aspx?IG=21241&U=4100)
21225	4100	Delta Natural Gas Company, Inc.	12/3/2018	1307 Tanglewood Drive, 1307 Tanglewood Dr	12/17/2018	view incident (GasIncident.aspx?IG=21225&U=4100)
21185	4100	Delta Natural Gas Company, Inc.	11/21/2018	1315 Winchester Avenue, 1315 Winchester Ave	12/4/2018	view incident (GasIncident.aspx?IG=21185&U=4100)
21184	4100	Delta Natural Gas Company, Inc.	11/19/2018	957 Shenandoah Drive, 957 Shenandoah Drive	12/4/2018	view incident (GasIncident.aspx?IG=21184&U=4100)
21155	4100	Delta Natural Gas Company, Inc.	11/7/2018	65 Carter Lane, 65 Carter Ln	11/26/2018	view incident (GasIncident.aspx?IG=21155&U=4100)
21154	4100	Delta Natural Gas Company, Inc.	11/1/2018	14396 Highway 25E, 14396 N US Highway 25 E	11/26/2018	view incident (GasIncident.aspx?IG=21154&U=4100)
21120	4100	Delta Natural Gas Company, Inc.	10/29/2018	22 Big Hill Drive, 22 Big Hill Dr	11/9/2018	view incident (GasIncident.aspx?IG=21120&U=4100)

21119	4100	Delta Natural Gas Company, Inc.	10/28/2018	4597 McCormick Road, 4597 McCormick Rd	11/9/2018	view incident (GasIncident.aspx?IG=21119&U=4100)
21103	4100	Delta Natural Gas Company, Inc.	10/23/2018	413 Balite Way, 413 Balite Way	11/6/2018	view incident (GasIncident.aspx?IG=21103&U=4100)
21101	4100	Delta Natural Gas Company, Inc.	10/19/2018	112 Rolling Ridge Drive, 112 Rolling Ridge Dr	11/6/2018	view incident (GasIncident.aspx?IG=21101&U=4100)
21139	4100	Delta Natural Gas Company, Inc.	10/18/2018	58 Shelby Street behind the house located at 50 Shelby Street, 58 Shelby St	11/13/2018	view incident (GasIncident.aspx?IG=21139&U=4100)
21098	4100	Delta Natural Gas Company, Inc.	10/5/2018	218 Cedar Street in alley behind house, 218 Cedar St	11/6/2018	view incident (GasIncident.aspx?IG=21098&U=4100)
21100	4100	Delta Natural Gas Company, Inc.	10/4/2018	218 Cedar Street, 218 Cedar St	11/6/2018	view incident (GasIncident.aspx?IG=21100&U=4100)
21026	4100	Delta Natural Gas Company, Inc.	10/2/2018	Intersection of Eagle Drive and Double Eagle Way, Intersection of Eagle Drive and Double Eagle Way	10/10/2018	view incident (GasIncident.aspx?IG=21026&U=4100)
21023	4100	Delta Natural Gas Company, Inc.	10/1/2018	411 North Broad Street, 411 N Broad St	10/10/2018	view incident (GasIncident.aspx?IG=21023&U=4100)
21022	4100	Delta Natural Gas Company, Inc.	9/30/2018	4871 Campton Road, 4871 Campton Rd	10/10/2018	view incident (GasIncident.aspx?IG=21022&U=4100)
21024	4100	Delta Natural Gas Company, Inc.	9/21/2018	501 Lake Street, 501 Lake St	10/10/2018	view incident (GasIncident.aspx?IG=21024&U=4100)
21021	4100	Delta Natural Gas Company, Inc.	9/21/2018	125 Highway 92 at entrance to Briar Creek Trailer Park, 125 W Highway 92	10/10/2018	view incident (GasIncident.aspx?IG=21021&U=4100)
21020	4100	Delta Natural Gas Company, Inc.	9/20/2018	107 Railroad Street, 107 Railroad St	10/10/2018	view incident (GasIncident.aspx?IG=21020&U=4100)

21019	4100	Delta Natural Gas Company, Inc.	9/20/2018	9125 Main Street, 9125 Main St	10/10/2018	view incident (GasIncident.aspx?IG=21019&U=4100)
21010	4100	Delta Natural Gas Company, Inc.	9/20/2018	2604 McCormick Road - Camargo, 2604 McCormick Rd - Camargo	10/10/2018	view incident (GasIncident.aspx?IG=21010&U=4100)
21008	4100	Delta Natural Gas Company, Inc.	9/19/2018	239 Hyatt Lane, 239 Hyatt Ln	10/10/2018	view incident (GasIncident.aspx?IG=21008&U=4100)
20939	4100	Delta Natural Gas Company, Inc.	9/11/2018	14662 North US Highway 25E, 14662 N US Highway 25 E	10/5/2018	view incident (GasIncident.aspx?IG=20939&U=4100)
20931	4100	Delta Natural Gas Company, Inc.	9/8/2018	249 Helton Road, 249 Helton Rd	9/24/2018	view incident (GasIncident.aspx?IG=20931&U=4100)
20922	4100	Delta Natural Gas Company, Inc.	9/5/2018	16 McFadden Circle, 16 McFadden Circle	9/17/2018	view incident (GasIncident.aspx?IG=20922&U=4100)
20921	4100	Delta Natural Gas Company, Inc.	8/31/2018	3280 Lexington Road, 3280 Lexington Rd	9/17/2018	view incident (GasIncident.aspx?IG=20921&U=4100)
20920	4100	Delta Natural Gas Company, Inc.	8/30/2018	212 North Richmond Road, 212 Richmond Rd N	9/17/2018	view incident (GasIncident.aspx?IG=20920&U=4100)
20886	4100	Delta Natural Gas Company, Inc.	8/29/2018	2838 Kentucky Highway 1629, 2838 Kentucky Highway 1629	9/12/2018	view incident (GasIncident.aspx?IG=20886&U=4100)
20869	4100	Delta Natural Gas Company, Inc.	8/28/2018	780 East Brannon Road, 780 E Brannon Rd	9/4/2018	view incident (GasIncident.aspx?IG=20869&U=4100)
20868	4100	Delta Natural Gas Company, Inc.	8/22/2018	431 Battlefield Memorial Highway, 431 Battlefield Memorial Hwy	9/4/2018	view incident (GasIncident.aspx?IG=20868&U=4100)
20867	4100	Delta Natural Gas Company, Inc.	8/20/2018	1326 Keavy Road, 1326 Keavy Road	9/4/2018	view incident (GasIncident.aspx?IG=20867&U=4100)

20863	4100	Delta Natural Gas Company, Inc.	8/16/2018	16 JBK Lane, 16 JBK Lane	9/12/2018	view incident (GasIncident.aspx?IG=20863&U=4100)
20861	4100	Delta Natural Gas Company, Inc.	8/15/2018	618 John Street, 618 John St	9/4/2018	view incident (GasIncident.aspx?IG=20861&U=4100)
20857	4100	Delta Natural Gas Company, Inc.	8/14/2018	113 Mountain View Drive, 113 Mountain View Dr	9/4/2018	view incident (GasIncident.aspx?IG=20857&U=4100)
20859	4100	Delta Natural Gas Company, Inc.	8/14/2018	311 North McWhorter Street, 311 North McWhorter Street	9/4/2018	view incident (GasIncident.aspx?IG=20859&U=4100)
20817	4100	Delta Natural Gas Company, Inc.	8/14/2018	2011 Lucille Drive, 2011 Lucille Dr	8/24/2018	view incident (GasIncident.aspx?IG=20817&U=4100)
20815	4100	Delta Natural Gas Company, Inc.	8/12/2018	231 Hatton Creek Road, 231 Hatton Creek Rd	8/24/2018	view incident (GasIncident.aspx?IG=20815&U=4100)
20813	4100	Delta Natural Gas Company, Inc.	8/12/2018	875 McCausey Ridge, 875 McCausey Rdg	8/24/2018	view incident (GasIncident.aspx?IG=20813&U=4100)
20814	4100	Delta Natural Gas Company, Inc.	8/11/2018	94 Fraley Road, 94 Fraley Rd	8/24/2018	view incident (GasIncident.aspx?IG=20814&U=4100)
20802	4100	Delta Natural Gas Company, Inc.	8/9/2018	94 Fraley Road, 94 Fraley Rd	8/24/2018	view incident (GasIncident.aspx?IG=20802&U=4100)
20816	4100	Delta Natural Gas Company, Inc.	8/9/2018	311 East Cumberland Gap Parkway, 311 E Cumberland Gap Pkwy	8/24/2018	view incident (GasIncident.aspx?IG=20816&U=4100)
20801	4100	Delta Natural Gas Company, Inc.	8/7/2018	416 White Ash Way, 416 White Ash Way	8/24/2018	view incident (GasIncident.aspx?IG=20801&U=4100)
20786	4100	Delta Natural Gas Company, Inc.	8/4/2018	65 West Lane, 65 West Lane	8/14/2018	view incident (GasIncident.aspx?IG=20786&U=4100)

20784	4100	Delta Natural Gas Company, Inc.	8/1/2018	271 North Main Street, 271 North Main Street	8/14/2018	view incident (GasIncident.aspx?IG=20784&U=4100)
20777	4100	Delta Natural Gas Company, Inc.	7/31/2018	46 Back Street, 46 Back St	8/7/2018	view incident (GasIncident.aspx?IG=20777&U=4100)
20778	4100	Delta Natural Gas Company, Inc.	7/31/2018	953 Becks Creek Road, 953 Becks Creek Rd	8/14/2018	view incident (GasIncident.aspx?IG=20778&U=4100)
20769	4100	Delta Natural Gas Company, Inc.	7/26/2018	224 Main Street, 224 Main Street	8/14/2018	view incident (GasIncident.aspx?IG=20769&U=4100)
20783	4100	Delta Natural Gas Company, Inc.	7/26/2018	58 Lucy Lane, 58 Lucy Ln	8/14/2018	view incident (GasIncident.aspx?IG=20783&U=4100)
20759	4100	Delta Natural Gas Company, Inc.	7/24/2018	52 BF Jackson Lane, 52 BF Jackson Lane	8/3/2018	view incident (GasIncident.aspx?IG=20759&U=4100)
20761	4100	Delta Natural Gas Company, Inc.	7/24/2018	192 South Laurel Road, 192 S Laurel Rd	8/3/2018	view incident (GasIncident.aspx?IG=20761&U=4100)
20762	4100	Delta Natural Gas Company, Inc.	7/18/2018	155 East Haiti Road, 155 E Haiti Rd	7/31/2018	view incident (GasIncident.aspx?IG=20762&U=4100)
20751	4100	Delta Natural Gas Company, Inc.	7/17/2018	509 Spyglass Hill Drive, 509 Spyglass Hill Dr	7/24/2018	view incident (GasIncident.aspx?IG=20751&U=4100)
20652	4100	Delta Natural Gas Company, Inc.	5/1/2018	2174 Hwy 11 South Beattyville Ky	5/9/2018	view incident (GasIncident.aspx?IG=20652&U=4100)
20648	4100	Delta Natural Gas Company, Inc.	5/1/2018	104 Daylily Drive Nicholasville Kentucky 40356	5/9/2018	view incident (GasIncident.aspx?IG=20648&U=4100)
20644	4100	Delta Natural Gas Company, Inc.	4/28/2018	4265 Cumberland Falls Hwy. Corbin, KY. 40701	5/9/2018	view incident (GasIncident.aspx?IG=20644&U=4100)

20643	4100	Delta Natural Gas Company, Inc.	4/28/2018	Charles Stargell, 104 2nd Street Barbourville.	5/9/2018	view incident (GasIncident.aspx?IG=20643&U=4100)
20634	4100	Delta Natural Gas Company, Inc.	4/26/2018	136 Waxwing Lane Nicholasville Kentucky 40356	5/9/2018	view incident (GasIncident.aspx?IG=20634&U=4100)
20632	4100	Delta Natural Gas Company, Inc.	4/25/2018	352 Furnace Rd. Stanton Ky	5/9/2018	view incident (GasIncident.aspx?IG=20632&U=4100)
20614	4100	Delta Natural Gas Company, Inc.	4/17/2018	1434 Hwy 36 Owingsville Ky	5/9/2018	view incident (GasIncident.aspx?IG=20614&U=4100)
20610	4100	Delta Natural Gas Company, Inc.	4/16/2018	537 Avawam Dr. Richmond, KY 40475	4/18/2018	view incident (GasIncident.aspx?IG=20610&U=4100)
20606	4100	Delta Natural Gas Company, Inc.	4/13/2018	132 Tuscany Drive Richmond, Ky 40475	4/17/2018	view incident (GasIncident.aspx?IG=20606&U=4100)
20605	4100	Delta Natural Gas Company, Inc.	4/13/2018	170 Sharkey Rd. Hickory Pointe Morehead Ky	4/17/2018	view incident (GasIncident.aspx?IG=20605&U=4100)
20602	4100	Delta Natural Gas Company, Inc.	4/12/2018	3004 Beech Creek Rd. Manchester, KY 40962	4/17/2018	view incident (GasIncident.aspx?IG=20602&U=4100)
20597	4100	Delta Natural Gas Company, Inc.	4/11/2018	889 Hwy 587 Beattyville, KY.	4/25/2018	view incident (GasIncident.aspx?IG=20597&U=4100)
20595	4100	Delta Natural Gas Company, Inc.	4/10/2018	617 Haynes Court Wilmore Kentucky 40390	4/17/2018	view incident (GasIncident.aspx?IG=20595&U=4100)
20590	4100	Delta Natural Gas Company, Inc.	4/9/2018	1064 Crooked Creek Drive London, KY 40744	4/17/2018	view incident (GasIncident.aspx?IG=20590&U=4100)
20589	4100	Delta Natural Gas Company, Inc.	4/9/2018	Intersection of Hwy 60 and Hwy 211	4/17/2018	view incident (GasIncident.aspx?IG=20589&U=4100)

20587	4100	Delta Natural Gas Company, Inc.	4/6/2018	105 Pinhook Rd.Mt. Olivet Ky 41064	4/16/2018	view incident (GasIncident.aspx?IG=20587&U=4100)
20583	4100	Delta Natural Gas Company, Inc.	4/5/2018	Property behind 84 Garage Road off HWY 770 Corbin, KY. 40701	4/16/2018	view incident (GasIncident.aspx?IG=20583&U=4100)
20571	4100	Delta Natural Gas Company, Inc.	4/3/2018	116 Meadowlark Dr. Berea, KY 40403	4/16/2018	view incident (GasIncident.aspx?IG=20571&U=4100)
20569	4100	Delta Natural Gas Company, Inc.	4/2/2018	1019 Cumberland Falls Hwy Corbin, KY	4/16/2018	view incident (GasIncident.aspx?IG=20569&U=4100)
20568	4100	Delta Natural Gas Company, Inc.	4/2/2018	499 Florence Avenue Corbin, KY	4/16/2018	view incident (GasIncident.aspx?IG=20568&U=4100)
20567	4100	Delta Natural Gas Company, Inc.	4/2/2018	507 Florence Avenue Corbin, KY.	4/16/2018	view incident (GasIncident.aspx?IG=20567&U=4100)
20561	4100	Delta Natural Gas Company, Inc.	3/29/2018	103 Deerfield Circle Nicholasville Kentucky 40356	4/12/2018	view incident (GasIncident.aspx?IG=20561&U=4100)
20551	4100	Delta Natural Gas Company, Inc.	3/26/2018	124 Cherry Street Corbin, KY 40701	4/5/2018	view incident (GasIncident.aspx?IG=20551&U=4100)
20544	4100	Delta Natural Gas Company, Inc.	3/21/2018	4258 N. KY Hwy 11, Cannon, Ky. 40923	4/12/2018	view incident (GasIncident.aspx?IG=20544&U=4100)
20536	4100	Delta Natural Gas Company, Inc.	3/15/2018	273 West City Dam Road Corbin, KY 40701	4/5/2018	view incident (GasIncident.aspx?IG=20536&U=4100)
20525	4100	Delta Natural Gas Company, Inc.	3/14/2018	431 Battlefield Memorial Hwy. Bldg. #228 Richmond, KY 40475	4/5/2018	view incident (GasIncident.aspx?IG=20525&U=4100)
20598	4100	Delta Natural Gas Company, Inc.	3/13/2018	Hwy 60 East at the intersection of Ashe Rd. Midland Ky	4/11/2018	view incident (GasIncident.aspx?IG=20598&U=4100)

20514	4100	Delta Natural Gas Company, Inc.	3/8/2018	Intersection of Hwy 158 and Caudill Cemetery Rd. , Morehead , KY 40351	3/14/2018	view incident (GasIncident.aspx? IG=20514&U=4100)
20512	4100	Delta Natural Gas Company, Inc.	3/7/2018	508 N Third St Nicholasville Kentucky 40356	3/14/2018	view incident (GasIncident.aspx? IG=20512&U=4100)
20507	4100	Delta Natural Gas Company, Inc.	3/5/2018	2912 Sulphur Well Road Nicholasville Kentucky 40356	3/14/2018	view incident (GasIncident.aspx? IG=20507&U=4100)
20506	4100	Delta Natural Gas Company, Inc.	3/5/2018	1507 Day Lane London, KY 40741	3/14/2018	view incident (GasIncident.aspx? IG=20506&U=4100)
20501	4100	Delta Natural Gas Company, Inc.	2/28/2018	144 Waxwing Drive Nicholasville Kentucky 40356	3/13/2018	view incident (GasIncident.aspx? IG=20501&U=4100)
20499	4100	Delta Natural Gas Company, Inc.	2/27/2018	113 Sunshine Hills London, Ky 40741	3/13/2018	view incident (GasIncident.aspx? IG=20499&U=4100)
20486	4100	Delta Natural Gas Company, Inc.	2/15/2018	245 Goldbug Church Road Williamsburg, KY 40769	3/2/2018	view incident (GasIncident.aspx? IG=20486&U=4100)
20474	4100	Delta Natural Gas Company, Inc.	2/9/2018	201 14th Street Corbin, KY 40701	2/21/2018	view incident (GasIncident.aspx? IG=20474&U=4100)
20462	4100	Delta Natural Gas Company, Inc.	2/6/2018	1037 Rubrum Way Richmond, KY 40475	2/12/2018	view incident (GasIncident.aspx? IG=20462&U=4100)
20460	4100	Delta Natural Gas Company, Inc.	2/6/2018	905 7th Street Corbin, Ky. 40701	2/12/2018	view incident (GasIncident.aspx? IG=20460&U=4100)
20459	4100	Delta Natural Gas Company, Inc.	2/5/2018	208 Hillbrook Drive in Nicholasville, KY	2/8/2018	view incident (GasIncident.aspx? IG=20459&U=4100)
20458	4100	Delta Natural Gas Company, Inc.	2/5/2018	340 Mountain View Rd Williamsburg, KY 40799	2/8/2018	view incident (GasIncident.aspx? IG=20458&U=4100)

20449	4100	Delta Natural Gas Company, Inc.	1/30/2018	North West Corner of the Commonwealth Ave and Hwy 1232 Intersection. Corbin, Ky. 40701	2/8/2018	view incident (GasIncident.aspx? IG=20449&U=4100)
20443	4100	Delta Natural Gas Company, Inc.	1/25/2018	149 Rowanberry Drive Nicholasville Kentucky 40356	1/29/2018	view incident (GasIncident.aspx? IG=20443&U=4100)
20433	4100	Delta Natural Gas Company, Inc.	1/23/2018	160 Rowanberry Drive Nicholasville Kentucky 40356	1/25/2018	view incident (GasIncident.aspx? IG=20433&U=4100)
20432	4100	Delta Natural Gas Company, Inc.	1/22/2018	1955 Sharkey Rd. , Morehead Ky 40351	1/25/2018	view incident (GasIncident.aspx? IG=20432&U=4100)
20418	4100	Delta Natural Gas Company, Inc.	1/10/2018	201 North Main Street Nicholasville Kentucky 40356	1/19/2018	view incident (GasIncident.aspx? IG=20418&U=4100)
20405	4100	Delta Natural Gas Company, Inc.	1/8/2018	307 Broadway Nicholasville KY 40356	1/17/2018	view incident (GasIncident.aspx? IG=20405&U=4100)
20403	4100	Delta Natural Gas Company, Inc.	1/6/2018	387 Gabbard Lane London, KY 40741	1/19/2018	view incident (GasIncident.aspx? IG=20403&U=4100)
20401	4100	Delta Natural Gas Company, Inc.	1/6/2018	209 Corinth Cemetery Road Corbin, KY 40701	1/19/2018	view incident (GasIncident.aspx? IG=20401&U=4100)
20397	4100	Delta Natural Gas Company, Inc.	1/4/2018	149 Rowanberry Drive Nicholasville Kentucky 40356	1/17/2018	view incident (GasIncident.aspx? IG=20397&U=4100)
20386	4100	Delta Natural Gas Company, Inc.	12/27/2017	620 Big Hill Avenue Richmond, KY 40475	1/17/2018	view incident (GasIncident.aspx? IG=20386&U=4100)
20375	4100	Delta Natural Gas Company, Inc.	12/20/2017	290 Estridge Road Berea, KY 40403	1/16/2018	view incident (GasIncident.aspx? IG=20375&U=4100)
10374	4100	Delta Natural Gas Company, Inc.	12/19/2017	308 Hampton Hall Dr. Berea, KY 40403	1/17/2018	view incident (GasIncident.aspx? IG=10374&U=4100)

10372	4100	Delta Natural Gas Company, Inc.	12/19/2017	16 Old Midland Trail, Salt Lick , KY 40371	1/16/2018	view incident (GasIncident.aspx?IG=10372&U=4100)
356	4100	Delta Natural Gas Company, Inc.	12/12/2017	145 Gadwall Drive Richmond, KY 40475	12/20/2017	view incident (GasIncident.aspx?IG=356&U=4100)
355	4100	Delta Natural Gas Company, Inc.	12/12/2017	941 Falling Waters Lane Richmond, KY 40475	12/20/2017	view incident (GasIncident.aspx?IG=355&U=4100)
353	4100	Delta Natural Gas Company, Inc.	12/11/2017	Lot #29 Berkley Hall Subdivision Hampton Hall Drive Berea, KY 40403	12/20/2017	view incident (GasIncident.aspx?IG=353&U=4100)
350	4100	Delta Natural Gas Company, Inc.	12/8/2017	100 1/2 Sparks Ave Nicholasville Kentucky 40356	12/20/2017	view incident (GasIncident.aspx?IG=350&U=4100)
338	4100	Delta Natural Gas Company, Inc.	12/5/2017	Intersection of Howard Lane and Court Road, 23 Howard Lane. London, Ky. 40741.	12/19/2017	view incident (GasIncident.aspx?IG=338&U=4100)
332	4100	Delta Natural Gas Company, Inc.	12/1/2017	109 Redwood Ln, Morehead Ky 40351	12/19/2017	view incident (GasIncident.aspx?IG=332&U=4100)
323	4100	Delta Natural Gas Company, Inc.	11/28/2017	544 Court Road London, KY. 40741	12/19/2017	view incident (GasIncident.aspx?IG=323&U=4100)
311	4100	Delta Natural Gas Company, Inc.	11/24/2017	115 Ky Hwy 190, Pineville, KY.	12/13/2017	view incident (GasIncident.aspx?IG=311&U=4100)
309	4100	Delta Natural Gas Company, Inc.	11/22/2017	100 S Main St Nicholasville KY 40356	12/11/2017	view incident (GasIncident.aspx?IG=309&U=4100)
302	4100	Delta Natural Gas Company, Inc.	11/21/2017	623n North Main Street Nicholasville Kentucky 40356	12/11/2017	view incident (GasIncident.aspx?IG=302&U=4100)
298	4100	Delta Natural Gas Company, Inc.	11/21/2017	Near address 813 W. Main St. Beattyville, KY.	12/15/2017	view incident (GasIncident.aspx?IG=298&U=4100)

299	4100	Delta Natural Gas Company, Inc.	11/21/2017	145 Hill and Dale Subdivision Hwy 60 W Morehead Ky	12/15/2017	view incident (GasIncident.aspx?IG=299&U=4100)
291	4100	Delta Natural Gas Company, Inc.	11/18/2017	650 Mill Pond Road, Manchester, Ky.	12/7/2017	view incident (GasIncident.aspx?IG=291&U=4100)
279	4100	Delta Natural Gas Company, Inc.	11/14/2017	281 Ike Monhollen Road, Corbin, Ky. 40701	12/7/2017	view incident (GasIncident.aspx?IG=279&U=4100)
276	4100	Delta Natural Gas Company, Inc.	11/14/2017	114 Petunia Court Nicholasville Kentucky 40356	12/7/2017	view incident (GasIncident.aspx?IG=276&U=4100)
271	4100	Delta Natural Gas Company, Inc.	11/14/2017	35 Sunset Drive Williamsburg, Ky	12/3/2017	view incident (GasIncident.aspx?IG=271&U=4100)
274	4100	Delta Natural Gas Company, Inc.	11/13/2017	102 South Main Street Nicholasville KY	12/7/2017	view incident (GasIncident.aspx?IG=274&U=4100)
256	4100	Delta Natural Gas Company, Inc.	11/3/2017	1857 Big Hill Road Berea, KY	11/28/2017	view incident (GasIncident.aspx?IG=256&U=4100)
252	4100	Delta Natural Gas Company, Inc.	11/2/2017	310 East Haiti, Berea, Ky. 40403	11/28/2017	view incident (GasIncident.aspx?IG=252&U=4100)
238	4100	Delta Natural Gas Company, Inc.	10/26/2017	404 Kings Cross add Berea, KY 40403	11/15/2017	view incident (GasIncident.aspx?IG=238&U=4100)
232	4100	Delta Natural Gas Company, Inc.	10/25/2017	Jct of Popular Street and J.A. Burns Street in Manchester, Ky. 40962	11/15/2017	view incident (GasIncident.aspx?IG=232&U=4100)
231	4100	Delta Natural Gas Company, Inc.	10/25/2017	233 London Shopping Center London, KY	11/14/2017	view incident (GasIncident.aspx?IG=231&U=4100)
225	4100	Delta Natural Gas Company, Inc.	10/23/2017	105 Crane Brook Road Keavy, KY	11/14/2017	view incident (GasIncident.aspx?IG=225&U=4100)

218	4100	Delta Natural Gas Company, Inc.	10/19/2017	111 Orchard Court Nicholasville Kentucky	10/30/2017	view incident (GasIncident.aspx?IG=218&U=4100)
216	4100	Delta Natural Gas Company, Inc.	10/19/2017	604 Imperial Lakes Drive, Richmond Ky.40475	11/15/2017	view incident (GasIncident.aspx?IG=216&U=4100)
213	4100	Delta Natural Gas Company, Inc.	10/18/2017	280 Hambrick Nicholasville KY	10/30/2017	view incident (GasIncident.aspx?IG=213&U=4100)
204	4100	Delta Natural Gas Company, Inc.	10/17/2017	100 University Drive London, KY	11/14/2017	view incident (GasIncident.aspx?IG=204&U=4100)
199	4100	Delta Natural Gas Company, Inc.	10/16/2017	100 Rebel Road Nicholasville, KY	10/30/2017	view incident (GasIncident.aspx?IG=199&U=4100)
168	4100	Delta Natural Gas Company, Inc.	10/5/2017	Corner of Johnson Road and Goldenhead Dr. Berea, KY 40403	10/26/2017	view incident (GasIncident.aspx?IG=168&U=4100)
160	4100	Delta Natural Gas Company, Inc.	10/2/2017	307 Burdette Street, Berea, KY	10/26/2017	view incident (GasIncident.aspx?IG=160&U=4100)
150	4100	Delta Natural Gas Company, Inc.	9/28/2017	Intersection of Highway 52 and Boone Avenue in Beattyville, KY	10/26/2017	view incident (GasIncident.aspx?IG=150&U=4100)
131	4100	Delta Natural Gas Company, Inc.	9/21/2017	105 CVB Drive London, Ky. 40741	10/13/2017	view incident (GasIncident.aspx?IG=131&U=4100)
107	4100	Delta Natural Gas Company, Inc.	9/7/2017	412 South Third Street Nicholasville, KY	10/6/2017	view incident (GasIncident.aspx?IG=107&U=4100)
94	4100	Delta Natural Gas Company, Inc.	8/31/2017	1st St. and Lucas St., Manchester, KY	9/12/2017	view incident (GasIncident.aspx?IG=94&U=4100)
76	4100	Delta Natural Gas Company, Inc.	8/24/2017	301 Chestnut Street, Berea	9/8/2017	view incident (GasIncident.aspx?IG=76&U=4100)

62	4100	Delta Natural Gas Company, Inc.	8/19/2017	300 Perry Drive Nicholasville Kentucky	8/30/2017	view incident (GasIncident.aspx?IG=62&U=4100)
56	4100	Delta Natural Gas Company, Inc.	8/17/2017	212 Chestnut Street	9/6/2017	view incident (GasIncident.aspx?IG=56&U=4100)
19	4100	Delta Natural Gas Company, Inc.	8/1/2017	200 Orchard Dr., Nicholasville	8/16/2017	view incident (GasIncident.aspx?IG=19&U=4100)
20	4100	Delta Natural Gas Company, Inc.	8/1/2017	200 Orchard Dr., Nicholasville	8/16/2017	view incident (GasIncident.aspx?IG=20&U=4100)

DELTA NATURAL GAS COMPANY, INC.**CASE NO. 2021-00185****FIRST ATTORNEY GENERAL DATA REQUEST****DATED JULY 14, 2021**

40. **Pay Raises in Payroll Adjustment.** Delta's payroll adjustment at Tab 57 (Schedule D-2.6) and at Tab 60 (Sheet 1 of 2) for the Forecasted test period includes a 4.7% raise (cost of living/merit raise) related to the Straight time raise amount of \$440,849 ($\$440,849/\$9372,351 = 4.7\%$) and Overtime raise amount of \$14,592 ($\$14,592/\$310,223 = 4.7\%$). Address the following:
- a. Explain why Delta's payroll adjustment includes a Forecasted 2022 raise of 4.7% that is greater than the raises shown at Tab 31 for Forecasted 2022 (4.5% raise), Forecasted 2023 (3.0% raise) and Forecasted 2024 (3% raise), per Tab 31 Excel spreadsheet provided with Staff's First Series of Data Requests, question 54 (1-54). Also, Delta's response to Staff's First Series of Data Requests, question 37 (1-37), shows primarily a 3% raise for the Forecasted 2022 period (beginning April 1, 2022). Provide all supporting documents for the 4.7% Forecasted 2022 raise.
 - b. Regarding (a) above, explain why Delta's payroll adjustment includes a Forecasted 2022 raise of 4.7% that is generally greater than raises of several actual prior years and greater than raises for Forecasted years 2023 and 2024. Explain how Delta has determined that employees will perform better and receive increased merit pay in the form of a 4.7% raise for Forecasted 2022 (compared to prior years and future years 2023 and 2024), or explain how a greater cost of living pay increase is justified for Forecasted 2022 compared to prior years and Forecasted 2023 and 2024.
 - c. Regarding (a) and (b) above, explain and show the dollar impact of any "realignment" increase (Staff First Series of Data Requests, question 37 (1-37), effective May 1, 2021) on the 4.7% Forecasted 2022 raise.
 - d. Regarding (a), (b), and (c) above, explain why personnel subject to receiving Overtime pay of \$310,223 (per the Delta payroll adjustment) would receive a Forecasted 4.7% raise, when it appears this group of personnel's raise would be no more than 3% (per Staff First Series of Data Requests, question 37 (1-37). Otherwise, identify the groups of personnel receiving Overtime pay, and identify those groups with the related pay raises at Staff DR 1-37.
 - e. Delta's response to Staff Data Request 1-46 refers to the Company's Rate Case Compensation Overview document at Tab 60, and page 7 of 8 of this document shows the "market" 2020 and 2021 annual pay increases to be in the range of 2.8% to 3.0%. Explain how Delta's Forecasted period pay increase of 4.7% is considered reasonable and based on market levels, given market ranges of 2.8% to 3.0% in the Company's Compensation Overview. Provide all other documentation and calculations that Delta relied upon to support an annual pay increase greater than competitive market levels.

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

FIRST ATTORNEY GENERAL DATA REQUEST
DATED JULY 14, 2021

Response:

- a. As the attachment to PSC-2 60(a) shows, the average raise utilized in the calculation was 3%. Due to the timing of the base year relative to the forecasted test year, some months will experience 2 raises. For instance, the actual payroll in September 2020 will be 3% higher in September 2021, but will be 3% higher than that by September 2022, the test year. This calculation, based on 3% average raises, yields 4.5%. The fact that the forecasted test year is projected to be slightly higher than that, 4.7%, is a conservative acknowledgement that some market based increases were made that are not reflected in the base year. A 0.2% additional increase for market adjustments is only allowing for about \$20,000 of additional raises above and beyond the average 3%.
- b. As explained in (a) above, the average increase is 3%. The specific market adjustments made were necessary to retain and replace employees being offered higher salaries elsewhere, not as an incentive to encourage our current employees to “perform better.”
- c. Salaries were not changed in conjunction with the realignment.
- d. Delta does not treat non-exempt employees any differently than exempt employees when it comes to pay increases. The 3% standard is enforced across the board. The only way to give an employee a higher than 3% merit raise is to lower another employee, except in the case of a promotion or market adjustment. We would expect, all other things being equal, for overtime pay to rise at the same percentage as base pay.

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

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

- e. As explained in (a) above, the average increase projected is 3%.

Sponsoring Witness: Andrea Schroeder / William C. Packer

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

FIRST ATTORNEY GENERAL DATA REQUEST
DATED JULY 14, 2021

41. **Compensation Studies.** Witness Packer’s direct testimony (page 12, lines 5 – 8) states that Delta uses a market-based approach to establishing its compensation levels, and the Company compensates employees at or above the 50th percentile of the market. Staff Data Requests 1-46 and 1-47 requested a copy of the compensation studies and related compensation policies, and Delta’s response refers to the Company’s Rate Case Compensation Overview at Tab 60 and to certain external compensation studies used as a benchmark to address the competitiveness of the Company’s compensation. However, the responses to Staff DR 1-46 and 1-47, and the Compensation Overview, do not provide any specific national benchmark compensation studies that show Delta’s compensation reflects competitive market levels. The Compensation Overview, pages 7 of 8, only shows the competitive market for 2020 and 2021 annual pay increases is in the 2.8% to 3.0% range, although no compensation studies for base salaries, incentives, and benefits are provided. Address the following:
- a. Provide a copy of all current compensation studies that Delta and Witness Packer relied upon to determine that the Company compensates employees at or above the 50th percentile market level, and that the Company’s total compensation policy is competitive with the market (including the market for base salary, incentives, and benefits compensation).
 - b. Regarding (a) above, refer to specific pages and tables in the compensation studies that compare sampled Delta/Essential job positions to similar job positions in the competitive market (of peer companies), to determine that the Company’s compensation is at or above the 50th percentile of the market, and that the Company’s base salaries, incentives, and benefits are competitive with the market. Identify all specific data included in the compensation studies that Delta relied upon regarding its conclusion that its compensation is competitive with market levels.
 - c. Regarding (a) and (b) above, identify the “market and peer companies” to which Delta/Essential compares its compensation, and identify the geographic location, size of utilities (and other financial and operating information used to identify peer companies), along with other characteristics used to determine the group of peer companies for comparison purposes.
 - d. Explain if it is the Company’s position that its specific “short and long-term incentives” are competitive with the market, and cite to specific pages of the compensation studies that explain and show that the specific amount and type of Company incentives are competitive with market-based incentives of peer companies.
 - e. Please confirm that Delta has not previously provided any specific compensation studies to show that its compensation levels are at or above the 50th percentile, or that its base salaries, incentives, and benefits are competitive with the market.

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

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

Response:

a. Please see the response to Item No. 95(c) of these Requests. Essential and Delta, as coordinated by Essential's Compensation Director, manually reviewed and analyzed databases to prepare a competitive market report that analyzed the 50th percentile market level for each employee and job title. A copy of the confidential report is attached to that response.

b. Please see the response to subpart (a).

c. Please the response to subpart (a), as well as the response to Item No. 41 of the Commission Staff's Second Request for Information.

d. Please see the response to Item No. 95 of these Requests.

e. Not confirmed. Please see the preceding responses to this Request.

Sponsoring Witness: John B. Brown / William C. Packer

DELTA NATURAL GAS COMPANY, INC.**CASE NO. 2021-00185****FIRST ATTORNEY GENERAL DATA REQUEST****DATED JULY 14, 2021**

42. **Reorganized Kentucky Staff.** Witness Brown's direct testimony (page 13, lines 10 – 16) briefly describes Essential's reorganization of Kentucky staff, with the Accounting and Information Technology staff now reporting to PNG in Pittsburg and Human Resources served by a group at PNG, which will improve efficiency and productivity. Address the following:
- a. Explain the time period when the Kentucky reorganization took place, and identify the dates of key reorganization changes.
 - b. Provide a copy of the Company's original written business plans and studies regarding the reorganization that addressed the expected positive and negative financial and operational impacts, the decreased and increased cost (by type and account number) impact on each of Delta and Essential, along with the quantification of any other efficiencies and productivity. In addition, show any final analysis performed to compare anticipated benefits to actual results.
 - c. Explain if the impact of this reorganization is reflected in the Base Period and Forecasted test period of this rate case, and provide the financial impact (cost increases and decreases, and other impacts) by type of account and account number for the related month/year, and identify the impact reflected in Company-proposed rate case adjustments. Otherwise, explain why no impact is reflected in this rate case for the reorganization.
 - d. Explain if this reorganization resulted in a change in how employee costs are recorded on the books of Delta, resulting in employees whose costs were previously treated as "payroll costs" to now being treated as non-payroll related costs, or treated as costs now subject to the Utility Services Agreement with affiliates (or explain if these costs were shifted from the Utility Services agreement as non-payroll costs to amounts now recorded as payroll costs). Identify and explain the amount of change in costs (by account number) between payroll-related and non-payroll related, and provide these amounts by month and year, along with the impact on the Base Period and Forecasted test period.

Response:

- a. As of March 2020, Delta was acquired by Essential Utilities. As part of the integration work, organization structures were reviewed to ensure efficiency of the combined organizations. In the review of the organizations, it was determined as was common practice in previous acquisitions, to align the staffing resources related to the functional support areas of Information

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

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

Technology, Finance, and Human Resources to the corporate functions. The alignment of these functions took place in 2020.

b. Delta and its parent companies completed a series of organizational reviews where we considered operations, organization structure, and staffing. Through discussions with business leaders, it was determined the alignment of the functions – which involved one IT employee, one HR employee and 5 finance employees - would benefit Delta by providing access to the full breadth of functional expertise available in each of those areas. No cost analysis was completed as it was determined to be cost neutral due to the realignment being a change in the reporting managers for the impacted positions. There were no job changes.

c. This realignment was cost neutral as it was simply moving employees from one manager to another.

d. There was no change in cost allocations as a result of the realignment; it was only a change in managers for the impacted employees.

Sponsoring Witness: John B. Brown

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

FIRST ATTORNEY GENERAL DATA REQUEST
DATED JULY 14, 2021

43. **PKY Transfer.** Witness Schroeder's direct testimony (page 6, lines 20 - 23) states that in April 2021, ownership of PKY, a farm tap affiliate of Delta' owned by PNG, was transferred to Delta, and when the merging of operations is complete then PKY's corporate entity will be dissolved (for the Forecasted test period , all PKY and Delta information is combined). Address the following:
- a. Please explain if all PKY financial information is included in amounts of this rate case for the first time in the Forecasted test period and the related adjustments from the Base Period to the Forecasted test period, and that such amounts were not included in the Base Period financial amounts. Identify all PKY amounts in the Forecasted test period and in each Delta adjustment by account description and account number.
 - b. Explain why PKY was transferred to Delta from PNG, instead of remaining with PNG or instead of being transferred to another affiliate.
 - c. Provide a copy of the Company's original written business plans and studies addressing the transfer of PKY and identify the expected positive and negative financial and operating impacts, the decreased and increased cost (by type and account number) impact on each of Delta and PNG, along with the quantification of any other efficiencies and productivity. In addition, show the actual final analysis and results of all these impacts (by account number), and explain how actual final results varied from the original planned impacts.
 - d. Explain if this transfer resulted in a change in how certain employee costs of Delta, PKY, or other entities are recorded on the books of Delta, resulting in employees whose costs were previously treated as "payroll costs" to now being treated as general and administrative costs, non-payroll related costs, or costs now subject to the Utility Services Agreement with affiliates (or explain if costs were shifted from the Utility Services agreement as non-payroll costs to amounts now recorded as payroll costs). Identify and explain the amount of change in costs (by account number) between payroll-related and non-payroll related, and provide these amounts by month and year, along with the impact on the Base Period and Forecasted test period.

Response:

- a. All PKY financial information is included in the Base Period. Since Delta and PKY have been on the same general ledger system since 2019, the Base period, Adjustments, and

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

FIRST ATTORNEY GENERAL DATA REQUEST
DATED JULY 14, 2021

Forecasted test period are all presented consistently with respect to PKY and Delta. See Attachments 1 and 2 for separate base period reports by company. Since the Base Period is combined, the adjustments were developed on a combined basis rather than separately by company so separate Delta and PKY Adjustments and Forecasted test years do not exist.

- b. PKY was transferred to Delta from PNG to conform Essential's Kentucky operations to that of its other states, where all operations in each state report to a single President in each state. Given the geographic proximity of the Delta and PKY service territories, combining the companies was prudent from an operational perspective.
- c. See b. above. No business plans or studies addressing the transfer of PKY were performed given the proximity of the service areas and the fact that Delta and PKY are the only two Essential utilities in Kentucky. See the attached Application for additional information regarding the transfer.
- d. No changes in the recording of costs have occurred.

Sponsoring Witness: Andrea Schroeder

INCOME STATEMENT FORECAST REPORT FOR DELTA 7 + 5

			SEP 2020	OCT 2020	NOV 2020	DEC 2020	JAN 2021	FEB 2021	MAR 2021	APR 2021	MAY 2021	JUN 2021	JUL 2021	AUG 2021	Total
OPERATING REVENUES	4111010	Residential Gas Sales - Billed	(948,380)	(991,714)	(1,297,683)	(1,951,229)	(3,448,889)	(3,328,602)	(4,740,629)	(1,676,300)	(964,700)	(994,700)	(935,000)	(923,600)	(22,201,425)
	4111020	Residential Gas Sales - Unbilled	(50,144)	(333,599)	(585,653)	(1,750,668)	348,782	(185,987)	2,265,519	-	-	-	-	-	(291,749)
	4112010	Commercial Gas Sales - Billed	(246,748)	(258,069)	(325,746)	(522,142)	(1,119,889)	(2,217,799)	(3,306,189)	(463,200)	(258,000)	(270,100)	(259,100)	(253,400)	(9,500,383)
	4112020	Commercial Gas Sales - Unbilled	(13,869)	(66,997)	(191,910)	(688,103)	(308,714)	(929,002)	1,756,290	-	-	-	-	-	(442,306)
	4113010	Industrial Gas Sales - Billed	(342,740)	(368,853)	(475,798)	(679,112)	(1,340,634)	(125,448)	(159,586)	(741,900)	(406,800)	(429,500)	(419,000)	(397,300)	(5,886,670)
	4113020	Industrial Gas Sales - Unbilled	(32,267)	(124,667)	(176,020)	(798,574)	607,911	719,640	81,504	-	-	-	-	-	277,527
	4115010	Forfeited Discounts - Gas	-	-	-	-	(3)	-	(1,205)	-	-	-	-	-	(1,208)
	4115040	Misc Gas Service Revenues	(420)	(5,395)	(24,940)	(21,895)	(17,410)	(1,915)	(2,078)	-	-	-	-	-	(74,053)
	4116240	Rev From Trans of Gas-Distr Facil-Commercial	(4,073)	(5,832)	(9,822)	(17,721)	(20,201)	(19,828)	(11,900)	(6,365)	(4,448)	(4,674)	(4,634)	(4,600)	(114,098)
	4116260	Rev From Trans of Gas-Distr Facil-Industrial	(286,685)	(335,342)	(387,244)	(411,085)	(435,468)	(416,365)	(372,195)	(336,980)	(328,838)	(335,609)	(289,251)	(308,086)	(4,243,148)
	4116270	Rev From Trans of Gas-Distr Facil-Off System	(85,089)	(80,070)	(68,821)	(49,616)	(60,485)	(50,753)	(117,577)	(74,400)	(109,300)	(104,700)	(94,300)	(126,800)	(1,021,911)
	4116278	Rev From Trans of Gas-Off System-Affil-1800	(123,961)	(128,229)	(124,681)	(235,107)	(342,849)	(299,519)	(214,442)	(170,300)	(175,500)	(169,800)	(175,500)	(175,500)	(2,335,387)
	4116280	Rev From Trans of Gas-Distr Facil-Residential	(106)	(107)	(141)	(221)	(174)	(162)	(149)	(156)	(114)	(117)	(115)	(115)	(1,676)
	4116297	Rev From Trans of Gas-Distr Facil-Affil-1700-DR	(71,670)	(90,237)	(127,206)	(164,756)	(192,868)	(205,184)	(145,153)	(90,600)	(76,500)	(73,300)	(69,200)	(71,900)	(1,378,573)
	4118500	Provision for Rate Refunds	211,392	212,084	215,785	220,492	223,122	223,747	340,298	218,200	214,800	209,700	205,500	204,300	2,699,420
4305035	Revenues from M & J and Contract Work	(990)	(2,178)	(1,811)	(7,348)	(1,807)	(524)	(1,035)	(28,900)	(29,300)	(30,600)	(15,700)	(10,400)	(130,594)	
OPERATING REVENUES Total			(1,995,750)	(2,579,205)	(3,581,690)	(7,077,085)	(6,109,576)	(6,837,700)	(4,628,527)	(3,370,901)	(2,138,700)	(2,203,400)	(2,056,300)	(2,067,401)	(44,646,235)
Purchased Gas															
5205215	Nat Gas Trans Line Purch-Interstate-Gas Costs	218,715	259,145	458,650	905,372	2,341,006	2,083,154	3,101,063	927,400	266,700	318,500	287,500	270,100	11,437,306	
5205430	Purchased Gas Cost Adjustments - Unbilled Revenue	50,393	206,647	459,176	1,663,118	(490,969)	236,809	(1,809,049)						316,125	
Purchased Gas Total			269,108	465,792	917,826	2,568,490	1,850,037	2,319,963	1,292,014	927,400	266,700	318,500	287,500	270,100	11,753,430
Other Operations & Maintenance															
5300110	Salaried - Straight-Time Wages	695,180	710,844	663,882	709,961	625,657	587,864	669,052	726,900	693,858	726,900	726,900	726,900	8,263,898	
5300111	Salaried - Straight-Time Wages-2200	27,122	20,420	16,007	20,395	34,689	33,072	25,998	30,006	28,643	30,006	30,006	30,006	326,370	
5300120	Salaried - Overtime Wages	35,854	25,878	13,967	20,244	12,934	17,280	18,915	18,400	17,200	13,300	17,200	30,800	241,972	
5300121	Salaried - Overtime Wages-2200	1	8	20	50	38	8	4	6	4	4	13	15	171	
5300150	Salaried - Vacation Accrual	(26,718)	-	-	(47,336)	-	-	(401,805)						(475,859)	
5300151	Salaried - Vacation Accrual 2200	(2,726)	-	-	(2,891)	-	-	(2,231)						(7,848)	
5300162	Salaried - Severance JE - 2200	629	-	-	-									629	
5300170	Salaried - Incentives / Bonuses	-	-	-	1,922	-	300	25						2,247	
5300171	Salaried - Incentives / Bonuses 2200	164	128	233	684	622	603	1,305	467	467	467	467	467	6,073	
5300180	Salaried - Annual Incentive	70,688	70,688	70,688	132,388	70,688	70,688	70,688	70,688	70,687	70,688	70,687	70,688	909,954	
5300181	Salaried - Annual Incentive - 2200	3,757	3,111	2,552	3,035	3,983	3,966	2,859	4,438	4,438	4,438	4,438	4,438	45,452	
5300186	Performance Share Unit Amortization					-	-	1,174						1,174	
5300187	Restricted Stock Unit Amortization					-	-	684						684	
5300211	Hourly - Straight-Time Wages - 2200					6,134	8,051	4,467						18,651	
5300221	Hourly - Overtime Wages - 2200					(57)	-	-						(57)	

5303830	Advertising	1,486	1,416	-	1,875	8,365	1,502	1,771	2,000	2,000	2,000	2,000	2,000	26,415
5303850	Testing Services					-	-	-	160	160	160	160	160	800
5303890	Miscellaneous Outside Services	27,161	44,705	27,751	18,069	17,494	11,941	14,709	27,400	27,400	27,400	27,400	27,400	298,829
5303991	Miscellaneous Outside Services 2200	422	210	226	116	77	143	1,415	560	560	560	560	560	5,407
5303999	Capitalized Outside Services-PROJ SETTLMT USE ONLY	(519,718)	(628,854)	(491,144)	(476,032)	(6,802)	(210,612)	(229,657)						(2,562,818)
5304100	Material Exp-Stock	64,222	111,430	50,351	55,468	31,869	56,194	59,229	32,010	32,010	32,010	32,010	32,010	588,813
5304140	Material Exp-Inv Rvl	-	-	-	-	1,587	397	-						1,984
5304200	Material Exp-Non Stk	92,479	41,374	51,822	86,733	24,181	9,745	19,346	25,160	25,160	25,160	25,160	25,160	451,479
5304210	Auto Parts & Supplies	16,699	21,319	40,762	1,958	10,877	18,401	12,426						122,442
5304300	Meter/ERT Purchases	100,334	146	3,400	2,424	50,043	-	213,986						370,333
5304310	Office Supplies	3,302	5,505	5,108	6,301	2,189	6,425	5,695	5,850	5,850	5,850	5,850	5,850	63,775
5304320	Postage, Shipping, & Freight	22,140	25,206	24,195	26,014	(5,683)	22,346	67,521	25,470	25,470	25,470	25,470	25,470	309,090
5304340	Software/Hardware Purchases	664	30,827	20,776	52,623	16,361	14,379	90,174	2,020	2,020	2,020	2,020	2,020	235,903
5304350	Office Furn & Equip	1,764	688	659	2,490	437	368	1,932	1,390	1,390	1,390	1,390	1,390	15,288
5304360	Promotion Supplies					1,369	-	-						1,369
5304370	Small Tools & Work Equipment	10,884	10,494	15,628	28,520	18,043	17,378	26,273	14,570	14,570	14,570	14,570	14,570	200,070
5304390	Misc Supplies	11,247	19,734	10,958	10,227	5,941	12,011	13,348	9,510	9,510	9,510	9,510	9,510	131,015
5304410	Purchasing Card Expenses-MC	21,366	-	-	4,759	(70,374)	-	54,422						10,172
5304510	Gasoline	36,069	32,309	31,588	26,633	29,330	31,652	28,061						215,641
5304991	Miscellaneous Materials & Supplies-2200	49	13	17	(51)	(223)	37	396						237
5304999	Capitalized M&S-PROJ SETTLMT USE ONLY	(233,076)	(160,883)	(119,761)	(95,431)	(96,587)	(28,130)	(341,864)						(1,075,731)
5305010	Injury Expenses								2,785	2,785	2,785	2,785	2,785	13,925
5305020	Damages - Property	-	250	-	1,500	10,962	78,994	37,976	480	480	480	480	480	132,083
5305030	Claims Reimburse	(49)	(983)	(1,360)	-	(121)	-	-						(2,513)
5305050	Worker's Compensation Claim Expenses					-	12,719	6,360	18,977	18,977	18,977	18,977	18,977	113,964
5306010	Insurance-Directors&Officers/Fiduciary/Crime	3,237	7,155	5,537	5,537	5,537	5,537	5,537	5,437	5,437	5,437	5,437	5,437	65,260
5306020	Insurance-Excess Liability/Surty	43,134	40,320	40,061	40,061	40,102	40,061	40,061	38,393	38,393	38,393	38,393	38,393	475,767
5306060	Insurance-General Property	3,438	44,775	44,775	44,775	44,775	(28,396)	8,190	8,113	8,113	8,113	8,113	8,113	202,896
5306070	Insurance-Worker's Comp	-	(26,544)	10,117	10,117	10,117	(2,602)	3,758	4,382	4,382	4,382	4,382	4,382	26,875
5306099	Insurance-Other	8,423	(52,785)	11,348	11,348	11,603	11,450	9,101	6,014	6,014	6,014	6,014	6,014	40,560
5307030	Rent Expense - Equipment (Office & Other)	1,173	1,619	1,662	2,391	1,023	2,648	4,027	1,140	1,140	1,140	1,140	1,140	20,243
5307050	Rent Expense - Land & Land Rights	2,880	443	12,000	3,671	575	60	16,028	3,920	3,920	3,920	3,920	3,920	55,257
5307090	Rent Expense - Miscellaneous								200	200	200	200	200	1,000
5308010	Subscriptions	373	199	781	199	1,535	1,436	4,157	1,440	1,440	1,440	1,440	1,440	15,881
5308020	Professional Dues	219	-	-	-				190	190	190	190	190	1,169
5308040	Industry Assoc Dues	1,500	412	7,879	3,100	2,740	4,772	800	2,080	2,080	2,080	2,080	2,080	31,603
5308090	Other Dues&Membershp	7,359	7,359	(1,222)	7	-	6,251	6,251	2,670	2,670	2,670	2,670	2,670	39,356
5308991	Misc Dues & Subscriptions-2200	-	-	3	-	10	4	11						29
5309010	Utilities - Electric and Gas	16,072	10,846	8,607	13,593	10,874	10,462	9,420	19,170	19,170	19,170	19,170	19,170	175,724
5309020	Utilities - Phone	30,139	27,125	31,864	31,842	28,464	27,555	29,555	26,330	26,330	26,330	26,330	26,330	338,194

5309021	Utilities - Wireless Services-Cell Phones & Pagers	10,514	10,437	7,761	9,436	8,641	7,021	8,555	9,340	9,340	9,340	9,340	9,340	109,066
5309030	Utilities - Water	973	1,295	1,048	1,096	1,188	937	1,817	1,170	1,170	1,170	1,170	1,170	14,205
5309040	Utilities - Other	1,803	1,432	1,581	1,529	1,638	1,505	1,868	1,540	1,540	1,540	1,540	1,540	19,055
5310010	Operating Permits	-	700	-	-	100	-	-	130	130	130	130	130	1,450
5310020	Licensing Fees	-	-	-	163	26	-	51,827	200	100	700	100	600	53,716
5310030	Regulatory Fees & Assessments	15,847	15,832	15,832	15,832	15,832	15,832	15,163	16,700	16,700	16,700	16,700	16,700	193,667
5310040	Directors Fees and Expenses	-	9,750	-	-	9,750	-	-	3,250	3,250	3,250	3,250	3,250	35,750
5310050	Environmental Fees	-	-	-	150	5,593	-	-	480	480	480	480	480	8,143
5310080	Bank Fees	3,274	3,596	3,578	3,574	3,966	3,121	28,818	6,160	6,160	6,160	6,160	6,160	80,727
5310090	Miscellaneous Fees	226	120	239	47	1,275	97	275,636	250	250	250	250	250	278,890
5310991	Misc Permits & Fees-2200	44	109	343	41	71	24	31						662
5311010	Uncollect Accts Exp	-	6,800	5,300	-	12,400	16,100	25,100	19,700	19,900	22,000	4,500	4,900	136,700
5320140	Land Rights & Right of Way Fees	650	1,195	-	250	4,072	50	-	270	270	270	270	270	7,567
5330080	Gas Lost	0	1,045	152	-	0	-	-						1,197
5399040	Lost Discount Exp	9	1	2	28	3	3	32						78
5399065	Expense Reimbursements from Customers	-	(15,722)	-	(94,233)	(227,078)	-	-						(337,033)
5399070	Vehicle Expenses-M4-Fleet System- Maintenance								57,220	57,220	57,220	57,220	57,220	286,100
5399074	Vehicle Purchases	-	-	18,230	-	30,176	-	10,017						58,423
5399076	Vehicle Usage - 2200					11	11	11						34
5399200	Penalties - Operating - Non-deductible	-	4,000	8,000	12,000	-	4,000	-	3,150	3,150	3,150	3,150	3,150	43,750
5399900	Miscellaneous Expense	1,604	1,477	2,419	36,989	1,441	1,235	1,158	4,670	4,670	4,670	4,670	4,670	69,673
5399997	Project Clearing Account - Entry	-	-	-	-	-	(4,500)	-						(4,500)
5399998	Project Clearing Account - Settlement	-	-	-	-	-	4,500	-						4,500
5399999	Capitalized Other-PROJ SETTLMT USE ONLY	(324,835)	(338,975)	(290,542)	(406,776)	91,827	(166,019)	(211,762)						(1,647,081)
5998501	SVC Only-Essential Services-2200	2,366	39,119	40,351	303,121	49,723	42,594	38,465	2,511	2,425	2,743	2,343	3,248	529,009
5998511	SVC Only-Essential Sundry-2200	1,221	10,041	4,657	78,850	8,264	6,730	20,694						130,456
5999058	Inter-Company Operating Expenses-1800-Delgasco	(10,517)	(3,989)	(16,241)	(52,817)	(12,795)	(410)	(5,699)	(17,510)	(17,510)	(17,510)	(17,510)	(17,510)	(190,018)
5999059	Inter-Company Operating Expenses-1900-ENPRO	(1,701)	(647)	(2,522)	(7,332)	(1,838)	(55)	(3,969)						(18,065)
8203000	PLANNED PROJ LABOR								(137,215)	(131,080)	(135,840)	(135,917)	(140,714)	(680,766)
8203001	PLANNED VEHICLE COST								(10,110)	(10,110)	(10,110)	(10,110)	(10,110)	(50,550)
8204001	FINANCE/ACCTING ST	-	(335)	-	-	(335)	-	-						(671)
8204010	MANAGEMENT	(6,786)	(2,648)	(6,768)	(3,256)	(4,313)	(2,587)	(4,110)						(30,468)
8204016	INFO TECHNOLOGY ST	146	-	-	-	-	-	-						146
8204049	GAS OPERATIONS - ST	(1,896)	(1,640)	(1,628)	(2,648)	(2,464)	(2,294)	(2,088)						(14,658)
8400000	MATERIAL OVERHEAD	-	-	-	-	-	-	-	(18,330)	(18,330)	(18,330)	(18,330)	(18,330)	(91,650)
8400001	BIN STK/UNDER 2 IN OH								(21,670)	(21,670)	(21,670)	(21,670)	(21,670)	(108,350)
8402004	PROJ G&A SURCHARGE	(5,057)	(1,040)	(1,889)	(1,328)	(1,031)	(708)	(899)	(181,300)	(181,300)	(181,300)	(181,300)	(181,300)	(918,453)
8402014	Construction	-	-	-	-	-	-	-	(91,810)	(91,810)	(91,810)	(91,810)	(91,810)	(459,050)
8405000	DEL FLEET OVERHEAD	(833)	(444)	(806)	(567)	(654)	(449)	(570)						(4,324)

Other Operations & Maintenance			994,791	946,497	980,303	1,417,867	1,209,375	1,324,406	1,449,095	1,204,308	1,162,041	1,203,566	1,189,130	1,199,528	14,280,907
Depreciation and Amortization	5501010	Depreciation Expense - Land Easements	243	243	243	243	243	243	243	200	200	200	200	300	2,798
	5501020	Depreciation Expense - Buildings	9,953	9,953	9,953	9,953	9,953	9,960	9,948	10,800	10,800	10,800	10,800	10,800	123,673
	5501030	Depreciation Exp-Generation, Prod & Gath Plant	8,096	8,095	8,095	8,095	8,095	8,095	8,101	8,000	8,000	8,000	8,000	8,100	96,774
	5501033	Depreciation Exp-Nat Gas Storage & Process Plant	64,037	64,037	64,037	64,037	64,037	64,037	64,037	64,100	64,100	64,100	64,100	64,100	768,760
	5501040	Depreciation Expense - Transmission	128,111	130,316	130,635	130,477	129,940	129,944	129,951	135,200	135,200	135,200	135,200	135,300	1,585,474
	5501050	Depreciation Expense - Distribution	363,776	368,876	371,007	374,030	374,108	374,343	375,536	388,000	388,000	388,000	388,000	388,000	4,541,675
	5501060	Depreciation Expense - Transportation Equipment	41,549	41,549	41,852	41,655	41,706	41,706	41,733	47,600	47,600	47,600	47,600	47,600	529,749
	5501070	Depreciation Expense - General Plant & Equipment	13,845	12,680	12,288	12,378	12,461	12,461	12,511	15,400	15,400	15,400	15,400	15,400	165,623
	5505010	Amortization Expense - Intangible Property	28,723	28,589	28,873	30,768	29,867	29,867	30,516	34,700	34,700	34,700	34,700	34,700	380,702
	5505300	Amortization Expense - Land & Land Rights	1,326	1,326	1,326	1,326	1,326	1,326	1,326	1,300	1,300	1,300	1,300	1,300	15,785
Depreciation and Amortization Total			659,657	665,663	668,310	672,962	671,736	671,982	673,901	705,300	705,300	705,300	705,300	705,600	8,211,012
Other Taxes	5702100	Property Taxes	256,000	256,000	256,000	256,000	73,200	258,200	257,400	245,350	245,350	245,350	245,350	245,350	2,839,550
	5703100	Payroll Taxes	47,137	46,106	37,359	44,581	49,097	47,918	37,956	66,909	64,102	66,490	66,811	67,925	642,391
	5703101	Payroll Taxes - 2200	1,886	1,254	959	1,104	4,522	5,706	2,090	2,791	2,648	2,756	2,757	2,757	31,230
	5709100	Other Miscellaneous Taxes	-	-	-	-	333	-	-						333
	5709999	Capitalized Other Taxes-PROJ SETTLMT USE ONLY	-	-	-	(1,304)									(1,304)
Other Taxes Total			305,024	303,360	294,318	300,381	127,151	311,825	297,446	315,050	312,100	314,596	314,918	316,032	3,512,201
OTHER INCOME (EXPENSE), NET	6101900	Interest Income - Miscellaneous	(65,458)	-	-	(129,096)	-	-	(43,226)						(237,779)
	6199900	Other Income - Miscellaneous	(140)	(774)	(718)	(1,085)	(456)	(1,841)	(169)						(5,183)
	6201010	Donations - 501(c)(3)	-	-	225	-	53	-	-	300	300	300	300	300	1,778
	6201040	Donations - Non 501(c)(3)	1,200	30	100	-	-	300	75	530	530	530	530	530	4,355
	6201070	Donation Dollar Energy Fund	-	-	-	-	-	45,000	-	4,040	4,040	4,040	4,040	4,040	65,200
	6202020	Civic/Political Activities	1,000	486	(81)	-	-	413	413	150	150	150	150	150	2,982
	6204000	Other Expense - Miscellaneous	127	70	70	-	-	-	-						267
	6299020	Life Insurance Premiums	(35,734)	-	-	(61,126)	-	-	(12,055)						(108,915)
	6299100	Other Expense - Non-Service Cost Benefits Reclass	(72,730)	(72,730)	(72,730)	(72,730)	(72,730)	(72,730)	(51,459)	(42,750)	(42,750)	(42,750)	(42,750)	(42,750)	(701,589)
OTHER INCOME (EXPENSE), NET Total			(171,735)	(72,918)	(73,134)	(264,037)	(73,133)	(28,858)	(106,420)	(37,730)	(37,730)	(37,730)	(37,730)	(37,730)	(978,884)
Total Interest Expenses	6402410	Amort Debt Disc & Exp - Debentures	16,967	16,933	16,933	16,933	16,433	16,433	16,433	16,416	16,416	16,416	16,416	16,416	199,147
	6406040	Interco Interest Expense-2200-PNG Companies LLC	162,286	162,065	162,592	161,692	172,615	169,471	165,664	185,891	186,755	194,566	197,424	199,898	2,120,919
	6499040	Interest Expense - Deposits	1,068	1,096	1,133	1,179	1	-	-						4,476
Total Interest Expenses Total			180,320	180,094	180,658	179,804	189,049	185,905	182,097	202,307	203,171	210,982	213,840	216,314	2,324,542
PROVISION FOR INCOME TAXES	6310010	Federal Income Tax Expense	(2,980)	(216,099)	(207,008)	1,631,590	-	-	728,365						1,933,868
	6311010	State Income Tax Expense	(810)	(54,160)	(51,882)	409,146	-	-	182,385						484,679
	6320040	Defd Federal Income Tax Expense-Plant Noncurr Liab	20,954	273,648	273,648	(1,006,992)	-	-	200,045						(238,697)
	6320045	Defd Federal Income Tax Expense-EDIT Amortization	(23,217)	(23,218)	18,043	(87,512)	-	-	(202,644)						(318,548)

	6320050	Defd Federal Income Tax Expense-Other NC Liab	(73,038)	(38,314)	57,355	(192,500)	-	-	70,697						(175,800)
	6321040	Defd State Income Tax Expense-Plant Noncurr Liab	5,251	68,583	68,583	(252,542)	-	-	50,300						(59,825)
	6321050	Defd State Income Tax Expense-Other NC Liab	(18,242)	(9,603)	14,375	(48,887)	-	-	18,297						(44,060)
PROVISION FOR INCOME TAXES															
Total			(92,082)	837	173,114	452,303	-	-	1,047,445	-	-	-	-	-	1,581,617
Grand Total			149,333	(89,879)	(440,294)	(1,749,315)	(2,135,361)	(2,052,477)	207,052	(54,266)	472,882	511,814	616,658	602,443	(3,961,409)
PRETAX			241,415	(90,716)	(613,408)	(2,201,618)	(2,135,361)	(2,052,477)	(840,393)	(54,266)	472,882	511,814	616,658	602,443	(5,543,026)

5301110	Employee Benefits - Pensions	(1,284)	(1,284)	(1,284)	(1,284)	(1,132)	(1,132)	2,265	(388)	(387)	(388)	(387)	(388)	(7,074)
5301130	Employee Benefits - Savings Plan	4,654	4,621	4,431	4,832	4,592	4,373	5,029	4,857	4,637	4,857	4,857	4,857	56,598
5301192	Employee Benefits - Medical Dental Vision 2200	1,212	1,384	1,343	1,158	1,338	1,363	1,275	1,648	1,644	1,646	1,647	1,650	17,308
5301990	Other Employee Benefits - Miscellaneous	145	-	-	-									145
5301991	Other Employee Benefits - Miscellaneous - 2200	889	887	851	899	899	872	617	1,084	1,035	1,084	1,085	1,086	11,289
5302010	Travel Expense	-	1	1	0	0	1	-	118	114	128	116	133	611
5302015	Travel - Meals (50% Non-Deductible)								26	26	29	29	29	139
5302020	Entertainment Expense	-	-	-	-	-	0	-	131	33	44	33	234	475
5302021	Entertainment Expense - Non-Deductible	-	34	-	-	-	42	-	12	12	21	21	12	154
5302091	Travel & Entertainment Expense 2200	(3)	21	12	9	8	10	22	51	33	50	36	33	282
5302110	Recruiting Expenses					-	-	102	83	83	83	83	83	517
5302920	Tuition Reimbursement Expense								44	44	44	44	44	220
5302930	Employee Relations Expense	-	-	-	-				50	545	59	45	50	749
5302940	Safety Functions Expense	261	261	2,903	814	305	261	1,724	600	800	1,110	1,300	610	10,948
5302990	Miscellaneous Employee-Related Expense	104	25	115	121	-	98	27	73	73	75	82	75	868
5302991	Misc Employee-Related Expense 2200	79	313	82	99	135	94	112	90	90	90	90	90	1,365
5303030	Contractor Services	4	-	-	-				314	410	650	309	315	2,002
5303040	Environmental Services	30	30	30	30	30	30	30	60	60	60	60	60	510
5303110	Office Equipment Maintenance Services	8	9	10	8	9	18	10	31	31	31	31	31	226
5303120	Computer & Software Maintenance Services	3,482	3,386	3,116	3,364	3,471	3,226	3,356	3,474	3,854	3,474	3,474	3,474	41,150
5303130	Building & Grounds Maintenance Services	4,643	2,321	-	-	-	-	-	370	370	690	370	370	9,134
5303140	Security Equipment Maintenance Services								60	60	60	60	60	300
5303170	Automobile Repairs/Maintenance	174	1,737	595	2,438	358	1,224	3,948	2,295	2,205	1,612	1,842	2,696	21,124
5303190	Miscellaneous Repairs/Maintenance								110	110	110	110	110	550
5303210	Accounting/Auditing Services	849	752	781	403	813	1,426	786	610	493	493	742	493	8,642
5303220	Legal Services	-	-	-	-	-	-	-	57	57	1,405	57	57	1,633
5303310	Consultant Services	-	172	-	861	-	39	-	202	202	308	202	202	2,188
5303315	IT/Telecom Contractor Services	3,747	3,538	3,866	3,418	3,305	3,368	4,675	3,091	3,091	3,262	3,262	3,262	41,884
5303320	Training Services	-	-	-	-				69	64	78	64	64	339
5303325	Professional/Temporary Labor					-	-	-	3,849	3,838	3,835	3,835	3,835	19,192
5303820	Collection Agency Services								600	500	700	700	700	3,200
5303830	Advertising	-	-	-	394	-	-	-	505	220	871	304	914	3,208
5303840	Security & Investigative Services								374	374	374	374	374	1,870
5303850	Testing Services	-	-	-	-				114	114	114	114	114	570
5303890	Miscellaneous Outside Services	39,026	12,897	6,560	7,823	7,356	34,839	3,233	6,054	6,023	6,000	6,011	6,021	141,843
5303991	Miscellaneous Outside Services 2200	452	308	300	270	204	271	245	46	-	-	-	-	2,097
5303999	Capitalized Outside Services-PROJ SETTLMT USE ONLY	(38,644)	(10,446)	(2,994)	(5,603)	(4,725)	(32,249)	(1,972)						(96,633)
5304100	Material Exp-Stock	4,126	3,284	1,607	4,653	1,269	3,894	2,814	3,020	1,220	3,090	3,020	4,020	36,018
5304140	Material Exp-Inv Rvl	-	466	-	-									466
5304200	Material Exp-Non Stk	411	187	6,415	142	724	285	384	790	840	1,790	730	720	13,418

5304210	Auto Parts & Supplies	-	-	-	-	-	-	108							108
5304300	Meter/ERT Purchases	-	-	-	-	-	16,200	-							16,200
5304310	Office Supplies	2	198	81	61	192	3	220	39	39	41	140	41	1,057	
5304320	Postage, Shipping, & Freight	952	3,142	2,268	644	1,268	816	1,012	7,472	7,472	7,472	7,472	7,492	47,480	
5304340	Software/Hardware Purchases	(9)	295	4,221	3,614	62	-	854	192	192	194	242	244	10,101	
5304350	Office Furn & Equip	-	-	94	-				10	10	10	10	10	144	
5304360	Promotion Supplies								47	47	47	47	26	214	
5304390	Misc Supplies	10	3	-	252	2	-	-	146	179	169	169	126	1,055	
5304410	Purchasing Card Expenses-MC	(148)	-	-	498	(1,033)	-	842						160	
5304510	Gasoline	2,950	2,469	2,536	2,343	3,200	3,422	4,211	4,121	4,261	3,836	4,272	4,355	41,976	
5304991	Miscellaneous Materials & Supplies-2200	178	20	63	(181)	(296)	11	253	5	5	5	5	5	73	
5304999	Capitalized M&S-PROJ SETTLMT USE ONLY	(2,084)	(2,148)	(10,566)	(3,062)	(231)	(17,856)	(854)						(36,802)	
5305020	Damages - Property					-	797	399						1,196	
5305050	Worker's Compensation Claim Expenses	(2,150)	-	6,837	2,901	(95)	908	454						8,854	
5305060	Worker's Compensation Admin	-	-	100	-	95	-	-						196	
5306010	Insurance-Directors&Officers/Fiduciary/Crime	36	60	60	60	60	60	60	60	60	60	60	60	698	
5306020	Insurance-Excess Liability/Surty	506	639	639	639	639	639	639	419	419	419	419	419	6,433	
5306060	Insurance-General Property	37	488	488	488	488	(309)	89	88	88	88	88	88	2,209	
5306070	Insurance-Worker's Comp	304	722	722	722	722	(186)	268	47	47	47	47	47	3,510	
5306099	Insurance-Other	807	229	229	288	229	229	229	58	58	58	58	58	2,531	
5307010	Rent Expense - Buildings	3,122	2,922	3,122	3,122	3,122	3,783	3,783	4,059	4,059	4,059	4,059	4,059	43,271	
5307030	Rent Expense - Equipment (Office & Other)	-	-	-	-				68	68	68	68	68	340	
5308010	Subscriptions	-	-	-	-				8	8	10	8	8	42	
5308020	Professional Dues								25	28	36	24	21	134	
5308090	Other Dues&Membershp	41	41	(41)	11	-	-	-	72	100	69	66	104	462	
5308991	Misc Dues & Subscriptions-2200	0	0	0	0	3	8	6						18	
5309010	Utilities - Electric and Gas	167	144	153	188	222	219	179	228	228	228	228	228	2,412	
5309020	Utilities - Phone	974	513	380	548	391	659	610	826	826	826	826	826	8,204	
5309021	Utilities - Wireless Services-Cell Phones & Pagers	350	362	404	379	372	317	257	473	473	473	473	473	4,805	
5309030	Utilities - Water	45	45	45	45	45	45	45	30	30	30	30	30	462	
5310020	Licensing Fees					-	-	-	550	2,080	500	700	760	4,590	
5310080	Bank Fees	1,093	1,242	1,246	1,154	1,325	1,031	1,053	1,282	1,282	1,282	1,282	1,282	14,554	
5310090	Miscellaneous Fees								2	2	2	2	2	10	
5310991	Misc Permits & Fees-2200	12	8	41	4	7	2	3						77	
5311010	Uncollect Accts Exp	919	964	846	2,198	2,840	2,026	7,744	2,305	2,914	971	482	802	25,010	
5399040	Lost Discount Exp	0	0	0	0	0	0	0						1	
5399076	Vehicle Usage - 2200	66	66	66	(85)	54	54	52						274	
5399900	Miscellaneous Expense	-	-	26	2	-	2	97	58	58	122	58	58	480	
5399991	Miscellaneous Expense 2200	1	-	0	1	-	-	2						4	
5399999	Capitalized Other-PROJ SETTLMT USE ONLY	(11,259)	(4,502)	(2,462)	(2,171)	(1,839)	(7,330)	(552)						(30,115)	

Total Interest Expenses Total															
			7,445	7,983	7,614	7,990	1,875	1,801	1,959	4,336	4,353	4,510	4,568	4,618	59,052
PROVISION FOR INCOME TAXES	6310010	Federal Income Tax Expense	(17,374)	(17,178)	(27,065)	(26,627)	-	-	(63,765)						(152,009)
	6311010	State Income Tax Expense	(4,354)	(4,305)	(6,783)	54,049	-	-	(76,703)						(38,096)
	6320040	Defd Federal Income Tax Expense-Plant Noncurr Liab	(1,067)	(1,067)	(1,067)	(7,589)	-	-	11,765						975
	6320045	Defd Federal Income Tax Expense-EDIT Amortization	(321)	(320)	(320)	(320)									(1,281)
	6320050	Defd Federal Income Tax Expense-Other NC Liab	708	(1,630)	12,400	(10,291)	-	-	33,113						34,300
	6321040	Defd State Income Tax Expense-Plant Noncurr Liab	(394)	(394)	(394)	(2,330)	-	-	3,228						(284)
	6321050	Defd State Income Tax Expense-Other NC Liab	201	(409)	3,108	(2,579)	-	-	8,299						8,620
PROVISION FOR INCOME TAXES Total			(22,601)	(25,303)	(20,121)	4,313	-	-	(84,063)	-	-	-	-	-	(147,775)
Grand Total			65,788	74,348	58,695	73,141	18,554	51,835	(7,204)	115,048	118,321	137,422	137,581	141,144	984,674
PreTax			88,389	99,651	78,816	68,828	18,554	51,835	76,859	115,048	118,321	137,422	137,581	141,144	1,132,449
															Check Figure 1,132,450
															Difference (1)

COMMONWEALTH OF KENTUCKY
BEFORE THE PUBLIC SERVICE COMMISSION

In the Matter of:

APPLICATION OF ESSENTIAL)	
UTILITIES, INC., PNG COMPANIES LLC,)	
PEOPLES GAS KY LLC, AND DELTA)	
NATURAL GAS COMPANY, INC. FOR (1))	CASE NO. 2020-00346
A DECLARATORY ORDER AND (2))	
INCREASE IN RATES FOR PEOPLES GAS)	
KY LLC)	

VERIFIED JOINT APPLICATION

Pursuant to 807 KAR 5:026, Section 9¹ and 807 KAR 5:001, Section 19, Essential Utilities, Inc. (“Essential”), PNG Companies LLC (“PNG”), Peoples Gas KY LLC (“Peoples KY”), and Delta Natural Gas Company, Inc. (“Delta”) (collectively, the “Applicants”) jointly file this application (“Application”) for (1) confirmation that approval by the Kentucky Public Service Commission (the “Commission”) is not required under KRS 278.020 for the acquisition by Delta of Peoples KY, and for (2) a rate change that would permit Delta’s farm tap rates to apply to Peoples KY’s farm tap customers following consummation of the acquisition. In support of this Verified Joint Application, the Applicants state as follows:

I. The Applicants

1. **Essential Utilities, Inc.** The full name and mailing address of Essential are Essential Utilities, Inc., 762 West Lancaster Avenue, Bryn Mawr, PA 19010. Essential’s email

¹ The Applicants have provided the information required by 807 KAR 5:026, Section 9(1)(b). The Applicants have submitted the information through the case filing system, as opposed to the tariff filing system, because of the request for a declaratory order.

address is KAJoyce@essential.com (the company's Vice President of Regulatory, Government & External Affairs). Essential is a corporation that was originally organized under the laws of Pennsylvania under the name Philadelphia Suburban Corporation on November 14, 1968, and changed its name to Aqua America, Inc. on January 16, 2004, and then to Essential Utilities, Inc. on February 3, 2020. Essential is currently in good standing under the laws of Pennsylvania and is not authorized to transact business in Kentucky. The common stock of Essential is publicly held and listed on the New York Stock Exchange. Essential is the indirect owner of PNG, Delta and Peoples KY.

2. **PNG Companies LLC.** The full name and mailing address of PNG are PNG Companies LLC, 375 North Shore Drive, Suite 600, Pittsburgh, PA 15212. PNG's electronic mail address is mike.turzai@peoples-gas.com. PNG is a limited liability company that was originally organized under the laws of Delaware under the name Peoples Hope Gas Companies LLC on September 9, 2008 and filed its amended and restated certificate of formation under the name PNG Companies LLC on February 25, 2010. PNG is currently in good standing under the laws of Delaware and is not authorized to transact business in Kentucky. PNG is the direct owner of Delta and Peoples KY.

3. **Delta Natural Gas Company, Inc.** The full name and mailing address of Delta are Delta Natural Gas Company, Inc., 3617 Lexington Road, Winchester, Kentucky 40391. Delta's electronic mail address is ratereg@deltagas.com. Delta is a Kentucky corporation that was incorporated on October 7, 1949. Delta is currently in good standing under the laws of Kentucky.

4. **Peoples Gas KY LLC.** The full name and mailing address of Peoples KY are Peoples Gas KY LLC, 375 North Shore Drive, Suite 600, Pittsburgh, PA 15212. Peoples KY's electronic mail address is mike.turzai@peoplesgas.com. Peoples KY is a Kentucky limited

liability company organized on July 8, 2013. Peoples KY is currently in good standing under the laws of Kentucky.

II. Overview of Requested Relief

5. In Case No. 2018-00369, the Commission approved the direct acquisition of PNG and indirect acquisition of Delta by Aqua America, Inc.² Aqua America, Inc. also indirectly acquired Peoples KY as part of the same transaction. As a farm tap system, Peoples KY is not a utility as defined in KRS 278.010(3). Because KRS 278.020(6)-(7) only applies to utilities as defined in KRS 278.010(3), the Commission found that its approval was not required for Aqua America, Inc. to acquire indirect ownership of Peoples KY. As part of consummating this transaction, Aqua America, Inc. changed its name to Essential Utilities, Inc. to better reflect the services it provides.

6. Since consummating the acquisitions, the Applicants have been analyzing their structure and operations and have identified opportunities with respect to Peoples KY and Delta. At present, the day-to-day oversight of Peoples KY's farm tap operations is performed by Peoples' employees in Pennsylvania. Given that Delta operates a gas system in Kentucky that already provides retail and farm tap service, shifting the ownership and control of Peoples KY to Delta will provide local Kentucky-based leadership to Peoples KY's operations.

7. Peoples KY's recent operations show that the farm tap system, which provides service to approximately 3,000 customers in 10 counties in Eastern Kentucky, operated for the twelve months ended August 31, 2020 with a deficit of approximately \$1.1 million on a pre-tax

² *In the Matter of: Electronic Joint Application of Aqua America, Inc., SteelRiver Infrastructure Fund North America LP, SteelRiver LDC Investments LP, LDC Parent LLC, LDC Funding LLC, LDC Holdings LLC, PNG Companies, LLC, Peoples Gas KY LLC, and Delta Natural Gas Company, Inc. for Approval of an Acquisition of Ownership and Control of PNG Companies LLC and Delta Natural Gas Company, Inc.* (Case No. 2018-00369) (Ky. PSC March 13, 2019).

basis, with a retained deficit of \$4.4 million. Portions of Peoples KY's service territory abuts Delta's service territory. To address Peoples KY's insufficient revenues to the benefit of Peoples KY's and Delta's customers, the Applicants plan to transfer the ownership and control of Peoples KY to Delta.

8. To ensure that the transfer does not detrimentally impact Delta, the Applicants are conditioning the proposed transfer on Delta's current farm tap rates being applied to Peoples KY's farm tap rates after the acquisition is complete, which is consistent with Delta's prior practice of bringing new customers into a unified rate structure following an acquisition. Delta's farm tap rates were last changed in 2010 in Case No. 2010-00116.³ This will provide an opportunity for Delta to eliminate the losses from the operations, and Peoples KY's rate increase will be lower than if Peoples KY sought a rate increase on a standalone basis, in addition to creating going forward efficiencies in being part of Delta's system.

III. Overview of the Peoples KY Farm Tap System

9. Peoples KY is a Kentucky limited liability company that provides retail natural gas service to approximately 3,000 customers located in eastern Kentucky through taps on natural gas gathering pipelines. Peoples KY was formed in 2013 as part of a multiparty transaction by which PNG Companies LLC acquired ownership and control of the assets of Equitable Gas Company, LLC ("Equitable"), including assets in Kentucky used by Equitable to provide retail gas service to approximately 3,000 customers in eastern Kentucky from taps along a gathering system formerly operated by the Kentucky West Virginia Gas Company. Upon closing of the PNG transaction, Equitable Kentucky assets were contributed to the newly formed Peoples.

³ *In the Matter of: Application of Delta Natural Gas Company, Inc. for an Adjustment of Rates* (Case No. 2010-00116) (Ky. PSC Oct. 21, 2010).

10. In March 2020, following this Commission's approval in Case No. 2018-00369, Essential became the indirect owner of PNG and Peoples KY. Since the transfer of these assets, Peoples KY has continued to provide farm tap gas service to the former customers of Equitable.

11. In Case No. 2018-00363, a former Peoples KY customer filed a complaint challenging Peoples KY's farm tap status. By order dated March 27, 2020, the Commission reaffirmed Peoples KY's status as a farm tap system pursuant to KRS 278.485, and stated that the "purpose of KRS 278.485 is to make gas service available to residents in rural parts of Kentucky who are not served by a gas distribution utility. The Commission finds that Peoples [KY] operation of the farm tap system on the Kentucky West Virginia pipeline system is consistent with and in furtherance of the public policy of this Commonwealth to increase access to natural gas service."

IV. Delta's Commitments in Case No. 2018-00369 and Experience Operating a Farm Tap System

12. Essential, PNG, and Delta made a number of commitments as part of Case No. 2018-00369 with regard to the post-acquisition operation of Delta. These include, in relevant part, that Delta ratepayers will not be asked to contribute to costs associated with operating any PNG utility, including Peoples KY.

13. Although the Commission has previously held that a certificate of public convenience and necessity is not required for the acquisition of Peoples KY, given Delta's prior commitment, the Applicants are seeking the Commission's confirmation through a declaratory order that no approvals are required from the Commission in order for Peoples KY to be transferred to Delta's ownership and control.

14. Delta has significant experience in providing natural gas service, as it provides gas service to 36,700 customers in 23 counties in Kentucky, including approximately 900 farm tap customers. Delta's and Peoples KY's service territories presently adjoin, as shown in the map

attached as Exhibit I. This will allow for the more efficient operation of Peoples KY's system than at present, Peoples KY's only office is in Pikeville, Kentucky. Delta has an office from which its field technicians deploy in Manchester, Kentucky, which is an area near where both Delta and Peoples KY already have farm tap customers. Having technicians located more broadly throughout Peoples KY's system will result in additional operating enhancements, as well.

15. Delta's experience and skill in automated meter reading will result in further operational benefits to Peoples KY's customers. Peoples KY already has the meter reading technologies in place, and Delta can assist and further train Peoples KY's technicians with respect to calibration and collection methods. Delta can also integrate the Peoples KY's collection data into its billing system, which will reduce the amount of manual work in each billing cycle. Peoples KY has already converted to the SAP Customer Relationship & Billing System that Delta is transitioning to in 2021, so there will be no additional system implementation costs in merging the systems in this aspect.

16. Consistent with the commitments made by Essential, PNG and Delta in Case No, 2018-00369, the Applicants are conditioning the transaction on rate relief for Peoples KY, so that Delta's customers do not subsidize Peoples KY's operations or are otherwise financially harmed by the acquisition of Peoples KY. Peoples KY's operational costs are not expected to increase as a result of the transfer, as the costs that are presently allocated to Peoples KY would be allocated to Delta.

17. The Applicants plan to dissolve Peoples KY as a standalone entity once the transaction is consummated. This will further streamline the corporate structure.

V. Peoples KY's Requested Rate Relief

18. Peoples KY, pursuant to 807 KAR 5:026, Section 9, seeks to increase the rate it charges for farm tap service. Except for gas cost adjustments, Peoples KY has not revised its rates since April 2004. At present, the rates are deficient to the point that the company is unprofitable and losing over \$1.0 million per year on a pre-tax basis. Continuing to operate at this level of losses is not sustainable.

19. Peoples KY's current customer charge is \$7.50, and its base rate is \$2.1322 per Mcf.⁴ Peoples KY is requesting the Commission to increase its rates to Delta's current rate for farm tap service, which is a customer charge of \$21.00, a Tax Cuts and Jobs Act Surcredit of (\$3.83), and a base rate of \$4.3185 per Mcf.⁵ The Joint Applicants propose not assessing Delta's Gas Cost Adjustment Clause and Pipe Replacement Program tariffed charges to Peoples KY's customers because, at least initially, this portion of the system will be operated in a physically discrete manner. Peoples KY's GCR would continue to apply to Peoples KY's customers and would be incorporated in Delta's tariff. The applicability of these charges to Peoples KY's customers could be reexamined in Delta's next rate case. Delta's Weather Normalization Adjustment (WNA) would apply to Peoples KY's base rates.

20. While the proposed rate change will increase the average bill for a Peoples KY's customer from \$37.77 to \$59.93, this is considerably less than the increase Peoples KY would be requesting if it was not being acquired by Delta. Cost data for Peoples' would support an average bill increase from \$37.77 to \$74.38 as shown in Exhibit II. The primary drivers for the rate increase are increased operating expenses over the last 16 years without seeking an increase in base rates.

⁴ See Peoples KY's Tariff at Twenty Seventh Revised Sheet No. 2.

⁵ Delta's farm tap customers are charged the same rates as residential customers as set forth in P.S.C. No. 12, Sixty-fourth Revised Sheet No.2. Sheet Nos. 31 to 33 provide Delta's terms and conditions for farm tap service.

21. In accordance with 807 KAR 5:026, Section 9(2)(b), Peoples KY's proposed rate remains below the highest prevailing gas rate approved by the Commission.⁶ In support of this request, Peoples KY is providing Exhibits III and IV, which consist of (1) the proposed rate schedules applicable to customers currently served by Peoples KY which would be incorporated into Delta's tariff and (2) cost data which support the proposed increase. The cost data sets forth the costs to provide service from September 2018 to August 2020, as well as the revenues for the same time period.

22. Peoples KY mailed notice to its customers on October 6, 2020, which is more than 20 days before the filing of this Application. The notice sets forth the proposed rate and the estimated amount of monthly increase per customer and states that any customer may file comments or a request to intervene by mail. A copy of the notice is attached as Exhibit V.

WHEREFORE, the Applicants respectfully request a declaratory order from the Commission (1) that approval by the Commission is not required under KRS 278.020 for the acquisition by Delta of Peoples KY, and for (2) approval of the rate increase for Peoples KY's as requested herein.

Dated: October 27, 2020

Respectfully submitted,



Monica H. Braun
Mary Ellen Wimberly
monica.braun@skofirm.com
Maryellen.wimberly@skofirm.com
Stoll Keenon Ogden PLLC
300 West Vine Street
Suite 2100

⁶ In reviewing the tariffs on file with the Commission, G.S. Knox, Interstate Natural Gas, and Troublesome Creek have rates higher than Peoples KY's proposed rates.

Lexington, KY 40507
Telephone: (859) 231-3000
Facsimile: (859) 259-3503
Counsel for the Applicants

CERTIFICATE OF COMPLIANCE

This is to certify that this October 27, 2020, electronic filing is a true and accurate copy of the same documents being filed in paper medium; that the electronic filing has been transmitted to the Commission on October 27, 2020; that there are currently no parties in this proceeding that the Commission has excused from participation by electronic means; and that the original copy of this filing in paper medium will be filed by hand-delivery with the Commission in accordance with the Commission's emergency procedures.

Marcia H. Braun

Counsel for the Applicants

VERIFICATION

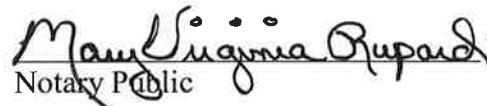
COMMONWEALTH OF KENTUCKY)
) **SS:**
COUNTY OF CLARK)

The undersigned, John B. Brown, being duly sworn, deposes and says that he is President of Delta Natural Gas Company, Inc. and that he has personal knowledge of the matters set forth in this Application and the information contained therein is true and correct to the best of his information, knowledge and belief.



John B. Brown

Subscribed and sworn to before me, a Notary Public, in said County and State this 26th day of October 2020.

 (SEAL)
Notary Public

Notary Commission Number: 607370

My Commission Expires:

August 23, 2022

VERIFICATION

COMMONWEALTH OF PENNSYLVANIA)
)
COUNTY OF MONTGOMERY) SS:

The undersigned, Kimberly Joyce, being duly sworn, deposes and says that she is Vice President of Regulatory, Government & External Affairs of Essential Utilities, Inc. and that she has personal knowledge of the matters set forth in this Application and the information contained therein is true and correct to the best of her information, knowledge and belief.

Handwritten signature of Kimberly Joyce above a horizontal line, with the printed name 'Kimberly Joyce' below the line.

Subscribed and sworn to before me, a Notary Public, in said County and State this 26 day of October 2020.

Handwritten signature of Heather S. D. Harrison above the printed name 'Heather S. D. Harrison (SEAL) Notary Public'.

Notary Commission Number: 1213370

My Commission Expires: Feb 3, 2021

COMMONWEALTH OF PENNSYLVANIA
NOTARIAL SEAL
Heather S. D. Harrison, Notary Public
Lower Merion Twp., Montgomery County
My Commission Expires Feb. 3, 2021
MEMBER, PENNSYLVANIA ASSOCIATION OF NOTARIES



VERIFICATION

COMMONWEALTH OF PENNSYLVANIA)
) SS:
COUNTY OF ALLEGHENY)

The undersigned, Mike Turzai, being duly sworn, deposes and says that he is General Counsel for Peoples Gas and that he has personal knowledge of the matters set forth in this Application and the information contained therein is true and correct to the best of his information, knowledge and belief.

Mike Turzai
Mike Turzai

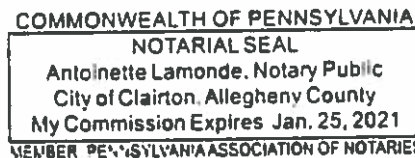
Subscribed and sworn to before me, a Notary Public, in said County and State this 22 day of October 2020.

Antoinette Lamonde (SEAL)
Notary Public

Notary Commission Number: _____

My Commission Expires:

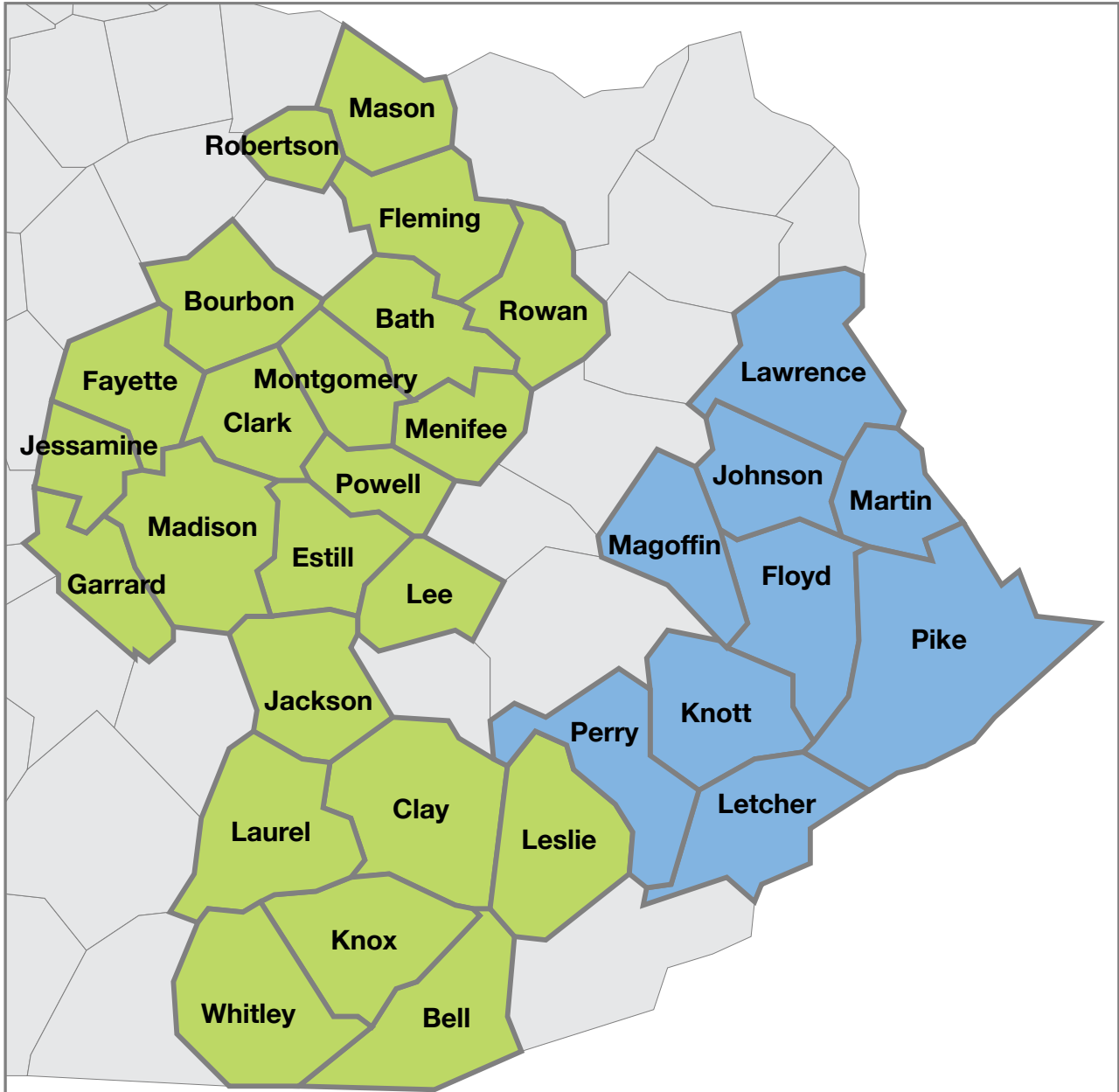
1-25-21







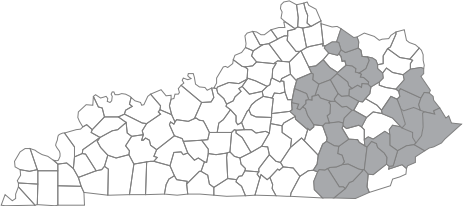
MAKING YOUR LIFE BETTER.

Service Territory



Legend

-  Peoples Kentucky Territory
-  Peoples Kentucky Delta Territory



Peoples Kentucky
 Bill Increase Based on Revenue Requirement
 August 31, 2020

EXHIBIT II

Revenue Requirement Increase %

Rate base	2,421,000
Rate base equity	50.00%
Return on equity	10.40%
Rate base debt	50.00%
Cost of debt	4.00%
Statutory income tax	24.95%
Equity return	\$ 126,000
Cost of debt	\$ 48,000
Depreciation	\$ 119,000
Expenses	\$ 1,653,000
Income taxes	\$ 42,000
Revenue requirement	\$ 1,988,000
Existing revenue	\$ 694,000
Revenue deficiency	\$ 1,294,000
Rate increase	<u>186.46%</u>

Average Bill Increase %

	Present	Increase		Pro Forma
		%	\$\$	
Monthly customer charge	\$ 7.50	186.46%	\$ 13.98	\$ 21.48
Volumetric rate	\$ 2.13	186.46%	\$ 3.97	\$ 6.10
Gas recovery rate	\$ 3.18	-	\$ -	\$ 3.18
Average monthly usage (Mcf)	5.7	5.7		5.7
Monthly customer charge	\$ 7.50			\$ 21.48
Volumetric charge	\$ 12.14			\$ 34.77
Gas recovery charge	\$ 18.13			\$ 18.13
Total average bill	\$ 37.77			\$ 74.38
Increase percentage				<u>97%</u>

CLASSIFICATION OF SERVICE – RATE SCHEDULES
FOR FORMER PEOPLES GAS KY LLC'S TERRITORY

APPLICABILITY

Applicable within areas formerly served by Peoples Gas KY LLC with a connection along Kentucky West Virginia Gas Company's well connection and gathering system in Eastern Kentucky included in Peoples Gas KY LLC's former service area.

AVAILABILITY

Available to farm tap customers as defined by KRS 278.485 previously served by Peoples Gas KY LLC or any new farm tap customers served from a connection along Kentucky West Virginia Gas Company's well connection and gathering system in Peoples Gas KY LLC's former service area, including farm tap customers previously served by Delta's supplier. Pursuant to KRS 278.485, the point of service must be located within one-half (1/2) air-mile of Delta supplier's producing gas well or gathering pipeline.

CHARACTER OF SERVICE

Gas delivered pursuant to this tariff is from pipelines owned and operated by Delta's supplier and all gas sold hereunder is made available by said supplier. Other than the meter, service tap, saddle and first service shut off valve, which shall be owned and maintained by Delta, all other approved equipment and material required for service under this tariff shall be furnished, installed, and maintained by the customer at the customer's expense and shall remain the customer's property. At the customer's option, Delta will furnish and install this other equipment, but this other equipment shall be paid for, owned and maintained by the customer. Such other equipment shall include, but is not limited to, the line from the service tap to the point of use, gas regulation equipment, and desiccant tanks or other moisture control equipment as approved and required by Delta. Delta shall have the right to abandon gas service to any customer served from any line which is no longer operated by its supplier for any reason whatsoever. All gas sold and delivered under this Tariff shall be delivered at the varying pressures of Delta's supplier's pipeline, and it shall be the responsibility of the customer to supply, maintain, and operate the necessary regulator and related equipment for the customer's use.

RATES

	<u>Base Rate</u>	+	Gas Cost Recovery Rate <u>(Peoples KY GCR)**</u>	= <u>Total Rate</u>
Customer Charge *	\$ 21.00000			\$ 21.00000
All Mcf***	\$ 4.3185		\$ 2.1010	\$ 6.4195

DATE OF ISSUE: October 27, 2020

EFFECTIVE DATE: November 27, 2020

ISSUED BY: John B. Brown, President



DELTA NATURAL GAS COMPANY, INC.

P.S.C. No. 12, Original Sheet No. 6.2

* The customer charge included \$0.30 collected under Delta's Energy Assistance Program Tariff Rider as set for on Sheet No. 38 of this tariff.

** The "Gas Cost Recovery Rate (GCR)" as shown above, is an adjustment per Mcf determined in accordance with the "Peoples KY Purchased Gas Adjustment" as set forth on Sheets No. 14.1 and 14.2 of this tariff.

These rates are also subject to a Tax Cuts and Jobs Act Surcredit. Pursuant to the December 21, 2018 Order in Case No. 2018-00040, the surcredit is (\$3.83), subject to future change.

DATE OF ISSUE: October 27, 2020

EFFECTIVE DATE: November 27, 2020

ISSUED BY: John B. Brown, President



CLASSIFICATION OF SERVICE – RATE SCHEDULES
PEOPLES KY PURCHASED GAS ADJUSTMENT

The rate authorized herein is based upon the wholesale cost of gas to Company for service to farm tap customers taking service from a connection along the Kentucky West Virginia Gas Company's well connection and gathering system in Eastern Kentucky as computed upon the rate of Kentucky West Virginia Gas Company then currently in effect under Federal Power Commission tariffs for interstate business. For the purpose of this purchased gas adjustment clause, this rate shall be considered as the base rate for purchased gas. In the event there is an increase in this base rate, Company shall within thirty days from the time it receives notice of the proposed change file with this Commission the following information:

- (1) A copy of the Federal Power Commission tariff, effecting the change in the base rate and a statement relative to the effective date of such proposed change.
- (2) A statement setting out the details of gas purchased under the provisions of the base rate for the previous twelve months showing billing under the base rate and under the proposed revised rate applicable to this service.
- (3) A balance sheet as of the end of the latest twelve-month period and a statement of operating expenses and revenues in the same detail as reported to this Commission in the Utility's Annual Report.
- (4) Such other information as this Commission may request for a proper determination of the purchased gas adjustment.

DATE OF ISSUE: October 27, 2020

DATE EFFECTIVE: November 27, 2020

ISSUED BY: John B. Brown, President



DELTA NATURAL GAS COMPANY, INC.

P.S.C. No. 12, original Sheet No. 14.2

Definitions

For purposes of this tariff:

- a. "Average Expected Cost" is the cost of purchased gas which results from the application of supplier rates currently in effect, or reasonably expected to be in effect during the calendar quarter, on purchased gas volumes during the twelve-month period ending with the reporting period to which the GCR will apply, divided by the corresponding sales volume. Where the calculations require the use of volumes used during a given period, and those volumes did not exist for a particular source for the entire period, or the Company expects the volumes to change substantially, the Company may make appropriate adjustments to its calculations. Any adjustments of this type shall be described in the quarterly Gas Cost Recovery Report.
- b. "GCR" means the quarterly updated gas cost recovery rate and is the sum of the expected gas cost component plus the supplier refund adjustment plus the actual cost adjustment plus the balancing adjustment; i.e., $GCR = EGC + RA + ACA + BA$.
- c. "Calendar Quarters" means each of the four three-month periods of (1) February, March, and April; (2) May, June, and July; (3) August, September, and October; (4) November, December, and January.
- d. "Reporting Period" means the three-month accounting period that ended approximately sixty (60) days prior to the filing date of the updated gas cost recovery rates; i.e., the calendar quarters ended April 30, July 31, October 31, and January 31 of each year.

Gas Cost Recovery Rate (GCR):

Expected Gas Supply Cost (EGC)	\$ 2.4533 /Mcf
Refund Adjustment (RA)	\$ 0.0000
Actual Cost Adjustment (ACA)	\$(0.4097)
Balance Adjustment (BA)	<u>\$ 0.0574</u>
 Total Gas Cost Recovery Rate per Mcf	 \$ 2.1010 /Mcf

DATE OF ISSUE: October 27, 2020

DATE EFFECTIVE: November 27, 2020

ISSUED BY: John B. Brown, President

Peoples Gas KY LLC
Statements of Income
(Unaudited)

EXHIBIT IV

	Twelve Months Ended	
	<u>9/1/2019 -</u> <u>8/31/2020</u>	<u>9/1/2018 -</u> <u>8/31/2019</u>
Operating Revenues	\$ 1,370,494	\$ 1,981,020
Operating Expenses:		
Purchased gas	660,609	1,261,432
Other operations & maintenance	1,430,040	1,592,573
Depreciation and amortization	119,443	111,868
Other taxes	109,885	101,045
Total Operating Expenses	2,319,977	3,066,918
Loss From Operations	(949,483)	(1,085,898)
Other Expense, Net	6,625	15,133
Interest Expenses	164,875	202,380
Loss Before Income Taxes	(1,120,983)	(1,303,411)
Provision For Income Tax Benefit, Net	(375,374)	(325,170)
Net Loss	\$ (745,609)	\$ (978,241)

NOTICE OF PROPOSED RATE CHANGE

Date of Mailing: October 6, 2020

Peoples Gas KY LLC is filing a request with the Public Service Commission to increase its rates. This is the first request to increase base rates in over sixteen years. The rates contained in this notice are the rates proposed by Peoples Gas KY LLC. However, the Public Service Commission may order rates to be charged that differ from the rates in this notice. Any corporation, association, body politic, or person may file written comments or a written request for intervention within thirty (30) days of the date of this notice with the Public Service Commission, 211 Sower Boulevard, P.O. Box 615, Frankfort, Kentucky 40602. Copies of the request for an increase in rates may be obtained by contacting the gas company at 463 Hambley Boulevard, Pikeville, Kentucky 41501. A copy of the request for an increase in rates will be available for public inspection at this address.

Present Rates	Proposed Rate	Estimated Monthly Bill
Customer Charge: \$7.50	Customer Charge: \$21.00*	Present Rates: \$37.77
Base Rate: \$2.1322 per Mcf	Base Rate: \$4.3185 per Mcf	Proposed Rates: \$59.93
		Percentage Increase: 59%

*The proposed increase in the customer charge will be partially offset by a monthly surcredit of \$3.83 for the Tax Cuts and Jobs Act Surcredit.

Peoples Gas KY LLC is also notifying the Public Service Commission of its intent that Peoples Gas KY LLC's parent company, PNG Companies LLC, plans to transfer ownership of Peoples Gas KY LLC to Delta Natural Gas Company, Inc. after the rate proceeding concludes. Delta Natural Gas Company, Inc. is also owned by PNG Companies, LLC. Delta Natural Gas Company, Inc. currently provides natural gas service to customers in Kentucky near Peoples Gas KY LLC's service territory. Delta Natural Gas Company, Inc. will provide further information regarding its company, including contact information, should the transaction occur. Information regarding the planned transaction will be available in the same application as the proposed rate change.

DELTA NATURAL GAS COMPANY, INC.**CASE NO. 2021-00185****FIRST ATTORNEY GENERAL DATA REQUEST****DATED JULY 14, 2021**

44. **Service Agreements and CAM.** Delta's response to Staff's First Set of Data Requests, question 10 (Staff DR 1-10), refers to Service Agreements for allocating costs from PNG and Essential to Delta (and PKY), along with Service Agreements for allocating costs from Delta to other affiliates. Tab 51 states that costs from Essential are first allocated to PNG and then to Delta or PKY. Also, Tab 51 states that Delta's affiliate activities are governed by its Cost Allocation Manual ("CAM") and Service Agreements (with the Commission recently approving changes to Delta's CAM in Case No. 2021-00149 and the Commission approving Delta's Services Agreement in Case No. 2018-00379). Finally, Witness Packer's direct testimony (page 10, lines 14-23 and page 11, lines 1-18) briefly addresses affiliate transactions and Service Agreements. Address the following:
- a. Delta's response to Staff DR 1-10 states that PNG and Essential both allocate costs to Delta, but Tab 51 states that costs from Essential are first allocated to PNG and then to Delta. First, clarify if Essential and PNG both separately allocate costs to PNG. Second, clarify if all costs allocated from PNG to Delta are originally sourced from Essential. Third, clarify if some of the costs allocated from PNG to Delta were originally sourced from Essential (and part of allocations from Essential to PNG), along with the allocation of other costs from PNG to Delta (that were not originally allocated from Essential to PNG).
 - b. Provide a copy of all current Service Agreements that explain and support the cost allocations and any direct assignment of costs from Essential to PNG, from PNG to Delta (and PKY), from Essential to Delta (and PKY), and from Delta to all other affiliates. Provide the date these Service Agreements were approved by the Commission and implemented by PNG, Essential, and Delta.
 - c. Provide a copy of the current CAM that explains and supports the cost allocations and any direct assignment of costs from Essential to PNG, from PNG to Delta (and PKY), from Essential to Delta (and PKY), and from Delta to all other affiliates. Provide the date the CAM was approved by the Commission and implemented by PNG, Essential, and Delta.
 - d. Explain why the response to Staff DR 1-10 only cited to the Service Agreements and not to a CAM (as did Witness Packer's testimony cited above for pages 10 and 11), whereas Tab 51 cites to both the CAM and Service Agreements for governing affiliate transactions.
 - e. Provide a copy of all prior Service Agreements and CAM for the calendar years 2017 through 2020 that explain and support the cost allocations and any direct assignment from Essential to PNG, from PNG to Delta (and PKY), from Essential to Delta (and PKY), and from Delta to all other affiliates, and explain the changes (and reasons for changes) in the Service Agreements and CAM from year-to-year.

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

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

Response:

- a. The request “First, clarify if Essential and PNG both separately allocate costs to PNG” is confusing. Assuming that the last word of the sentence is intended to be “Delta,” all affiliate costs are allocated from PNG to Delta. Second, not all costs allocated from PNG to Delta are originally sourced from Essential, as some are sourced from PNG.
- b. See attached. The Utility Services Agreement between Delta and PNG and PKY was approved on December 14, 2018 in Case No. 2018-00379 and was executed February 12, 2019. There is no Utility Services Agreement between Delta and Essential. See subpart e. with regard to the Essential and PNG service agreement.
- c. See attached for Delta’s current Cost Allocation Manual. It was approved by the Commission on April 8, 2021 in Case No. 2021-00149 and was implemented upon entry of the order.
- d. The responses are not inconsistent. Staff DR-10 specifically requested the names of affiliates involved in affiliate transactions in preceding calendar year and the service agreements related to same, while Tab 51 requires broader information.
- e. See attached for the Corporate Charges Allocation Manual utilized by Essential, as well as the services agreement between PNG and the Essential service company affiliate. Prior versions of Delta’s CAM mirror the present CAM with regard to support for affiliate charges.

Sponsoring Witness: William C. Packer

UTILITY SERVICES AGREEMENT

This Utility Services Agreement (this "Agreement") is entered into as of the 12th day of February, 2019 by and between Delta Natural Gas Company ("Delta"), a Kentucky public utility organized under Kentucky law; PNG Companies LLC ("PNG"), organized as a Delaware limited liability company; Peoples Gas KY LLC ("Peoples KY"), a Kentucky farm tap system organized as a Kentucky limited liability company; Delta Resources, LLC, a Kentucky limited liability company ("Delta Resources"); Delgasco, LLC, a Kentucky limited liability company ("Delgasco"); and Enpro, LLC, a Kentucky limited liability company ("Enpro") (collectively, the "Affiliates").

WHEREAS, Delta; Peoples KY; Delta Resources; Delgasco; and Enpro are direct, wholly owned subsidiaries of PNG;

WHEREAS, the Affiliates believe that it is in their interest to enter into an arrangement whereby Delta may agree to purchase, from time to time and at its option, certain goods and administrative, management, and other services from PNG and the other Affiliates;

WHEREAS, the procurement of such goods and services, at the sole election of Delta, may result in purchasing and operational efficiencies, or is otherwise administratively necessary, and is in the public interest and the interest of Delta;

WHEREAS, the Affiliates believe that it is in their interest to enter into an arrangement whereby PNG; Peoples KY; Delta Resources; Delgasco; and Enpro may agree to purchase, from time to time at their option, certain goods and administrative, management, and other services from Delta; and

NOW, THEREFORE, in consideration of the mutual covenants contain herein and other valuable consideration, the receipt and sufficiency of which are hereby acknowledged, the Affiliates hereto, intending to be legally bound, hereby agree as follows:

1. **GOODS AND SERVICES:** PNG; Peoples KY; Delta Resources; Delgasco; and Enpro will supply certain goods and administrative, management, or other services to Delta similar to those supplied by other subsidiaries or affiliates of PNG. Such goods and services are and will be provided to Delta only at their request or consent. PNG; Peoples KY; Delta Resources; Delgasco; and Enpro will procure certain goods and services needed by Delta from third-party vendors. Such third-party goods and services will be provided to Delta only at the request of Delta. PNG; Peoples KY; Delta Resources; Delgasco; and Enpro will invoice Delta, at its fully distributed cost. Costs directly incurred by PNG; Peoples KY; Delta Resources; Delgasco; and Enpro from third parties on behalf and for the benefit of Delta are invoiced to Delta at cost.

Delta may supply certain goods and administrative, management, or other services to PNG; Peoples KY; Delta Resources; Delgasco; and Enpro. Such goods and services are and will be provided to PNG; Peoples KY; Delta Resources; Delgasco; and Enpro only at their request. Delta may procure certain goods and services needed by PNG; Peoples KY; Delta Resources; Delgasco; and Enpro from third-party vendors. Such third-party goods and services will be provided to PNG; Peoples KY; Delta Resources; Delgasco; and Enpro only at the request of PNG; Peoples KY; Delta Resources; Delgasco; and Enpro. Delta will invoice to PNG; Peoples KY; Delta Resources;

Delgasco; and Enpro, at its fully distributed cost, for PNG's; Peoples KY's; Delta Resources'; Delgasco's; and Enpro's portion of the costs of purchases of goods and services.

2. **PERSONNEL:** The Affiliates will provide such goods and services by utilizing the services of their executives, accountants, financial advisors, technical advisors, attorneys, and other persons with the necessary qualifications. If necessary, the Affiliates, after consultation with and consent by the receiving party, may also arrange for the services of nonaffiliated experts, consultants, and attorneys in connection with the performance of any of the services supplied under this Agreement.

3. **COMPENSATION AND ALLOCATION:** As and to the extent required by law, PNG; Peoples KY; Delta Resources; Delgasco; and Enpro will provide such goods and services at fully distributed cost in accordance with the requirements of Kentucky Revised Statute 278.2207 and Delta's Cost Allocation Manual on file with the Kentucky Public Service Commission. Delta will provide services to PNG; Peoples KY; Delta Resources; Delgasco; and Enpro at fully distributed cost.

4. **TERMINATION:** This Agreement shall be in full force and effect as to the date of execution, subject to any necessary approval of governmental agencies having jurisdiction over this matter, and shall continue until terminated by any Affiliate hereto by giving the other Affiliates one year written notice of termination; provided, however, this Agreement shall terminate immediately with regard to any Affiliate as of the date such Affiliate ceases to be affiliated with the other Affiliates. This Agreement shall also be subject to termination, without notice, if and to the extent performance under this Agreement may conflict with any state or federal statute, or any regulation, decision, or order of any state or federal regulatory agency having jurisdiction over one or more of the Affiliates.

5. **BILLING AND PAYMENT:** As soon as practical after the last day of each month, a bill shall be rendered for all amounts due for services and expenses for such period, computed pursuant to this Agreement. All amounts so billed shall be paid within 30 days. Payment for services provided shall be made by remittance of the amount billed or by making appropriate accounting entries on the books of the Affiliate performing the service and the Affiliate receiving the service. Any amount remaining unpaid after 30 days following receipt of the bill shall bear interest thereon from the due date of the bill until payment at a rate equal to the prime rate on the due date. The Affiliates shall keep their books and records available at all reasonable times for inspection by representatives of the other Affiliate or by regulatory bodies having jurisdiction over them and, upon request, shall furnish any and all information required with respect to the services rendered, the costs thereof, and the allocation of costs among all Affiliates to the Agreement.

6. **NOTICE.** All notices, requests, and other communications shall be deemed to have been duly given or delivered if transmitted by personal service or, if mailed, postage prepaid, return receipt requested, to the following addresses:

If to Delta:

President
Delta Natural Gas Company, Inc.
3617 Lexington Rd.
Winchester, KY 40391

If to PNG:

President
PNG Companies LLC
375 North Shore Drive
Pittsburgh, PA 15212

If to Peoples KY:

President
Peoples Gas KY LLC
375 North Shore Drive
Pittsburgh, PA 15212

If to Delta Resources:

President
Delta Resources, LLC
3617 Lexington Rd.
Winchester, KY 40391

If to Delgasco:

President
Delgasco, LLC
3617 Lexington Rd.
Winchester, KY 40391

If to Enpro:

President
Enpro, LLC
3617 Lexington Rd.
Winchester, KY 40391

7. **GOVERNING LAW.** The construction and interpretation of the terms and provisions of this Agreement shall be in accordance with and governed by the laws of the Commonwealth of Kentucky.

8. **COMPLIANCE WITH LAWS AND REGULATIONS.** Unless specifically exempted, this Agreement will be performed in full conformance with all applicable federal, state, and local labor and employment laws and regulations.

9. **MODIFICATION.** No amendment, change, or modification to this Agreement shall be valid, unless made in writing and signed by all Affiliates hereto; provided however that all amendments, changes, and modifications must be approved as necessary by any governmental agencies having jurisdiction.

10. **ENTIRE AGREEMENT.** This Agreement, together with Delta's Cost Allocation Manual, constitutes the entire understanding and agreement of the Affiliates with respect to its subject matter, and effective upon the execution of the Agreement by the respective Affiliates hereof, and any and all prior agreements, understandings or representations with respect to this subject matter are hereby terminated and canceled in their entirety and are of no further force and effect, except to the extent transactions thereunder have taken place prior to such effective date in which case such agreements will govern the terms of such transactions.

11. **WAIVER.** No waiver by any Affiliate hereto of a breach of a provision of this Agreement shall constitute a waiver of any preceding or succeeding breach of the same or any other provision hereof.

12. **FORCE MAJEURE.** It is agreed that, in the event a force majeure renders any Affiliate wholly or partially unable to carry out its obligations under this Agreement, other than its obligations to make payments on money due incident to performance hereunder, the obligation of the Affiliate so affected shall be suspended during the continuance of any such liability. The Affiliate claiming a *force majeure* shall remedy the condition and resume performance with all reasonable dispatch. "*Force Majeure*" shall mean acts of God, strikes, lockouts or other industrial disturbances; acts of the public enemy, wars, blockages, boycotts, insurrections, riots, epidemics, landslides, lightning, earthquakes, fires, storms, floods, washouts, arrest and restraints (either economic or physical) of government, rulers and people, civil disturbances, explosions, governmental regulations, curtailment or other inability to obtain required governmental permits and other causes, whether of the kind herein enumerated or otherwise, not within the reasonable control of an Affiliate, and which by the exercise of reasonable diligence such Affiliate is unable to prevent or overcome; provided that the settlement of strikes or lockouts by an Affiliate to this Agreement shall be entirely within the discretion of the Affiliate to the Agreement having the difficulty, and the above requirements that any event of *force majeure* shall be remedied with all reasonable dispatch shall not require the settlement of strikes or lockouts by an Affiliate to this Agreement when such course is deemed inadvisable in the discretion of the Affiliate to the Agreement having the difficulty.

13. **ASSIGNMENT.** This Agreement shall inure to the benefit of and shall be binding upon the Affiliates and their respective successors and assigns.

14. **SEVERABILITY.** If any provision or provisions of this Agreement shall be held by a court of competent jurisdiction to be invalid, illegal, or unenforceable, the validity, legality, and enforceability of the remaining provisions shall in no way be affected or impaired thereby.

15. **REPRESENTATIONS.** By their execution hereof, the Affiliates represent and warrant that they are authorized to enter into this Agreement, that it does not conflict with any contract, lease, instrument, or other obligation, that it represents their valid and binding obligation, enforceable in accordance with its terms, and that each Affiliate has all legal power and authority to own and use its properties and to transact the business in which it engages or proposes to engage, and has all governmental authorizations necessary and required therefor.

16. **CONFIDENTIALITY.** An Affiliate shall hold in confidence any information concerning the affairs of any other Affiliate that it has reason to believe is reasonably considered by the other Affiliate, to be confidential and shall not (except as required by law or regulatory authority, subject to available confidentiality protections) disclose, publish, or make use of such information without the consent of the other Affiliate.

IN WITNESS WHEREOF, the Affiliates have caused this Agreement to be executed by their duly authorized representatives, effective as of the 14th of December, 2018.

Delta Natural Gas Company, Inc.

PNG Companies LLC

By: John Brown
Title: President, Treasurer & Secretary

By: Mary K. OB
Title: PRESIDENT

Peoples Gas KY LLC

Delta Resources, LLC

By: Mary K. OB
Title: PRESIDENT

By: John Brown
Title: President, Treasurer & Secretary

Delgasco, LLC

Enpro, LLC

By: John Brown
Title: President, Treasurer & Secretary

By: John Brown
Title: President, Treasurer & Secretary

Delta Natural Gas Company, Inc. Cost Allocation Manual KRS 278.2205

(2) (a) A list of regulated and nonregulated divisions within the utility

Delta Natural Gas Company, Inc. (“Delta” or “the Company”) is a regulated utility and has no divisions.

(2) (b) A list of all regulated and nonregulated affiliates of the utility to which the utility provides services or products and where the affiliates provide nonregulated activities as defined in KRS 278.010(21)

Delta and its affiliates Delta Resources, LLC, Delgasco, LLC, and Enpro, LLC, are wholly-owned by PNG Companies LLC and indirectly owned by Essential Utilities, Inc. and meet the definition in KRS 278.010(21)

(2) (c) A list of services and products provided by the utility, an identification of each as regulated or nonregulated, and the cost allocation method generally applicable to each category

<u>Services and Products</u>	<u>Activity Type</u>	<u>Cost Allocation Method</u>
Natural gas distribution	Regulated	Not allocated
Natural gas transportation	Regulated	Not allocated
Natural gas liquids	Non-regulated	Fully distributed cost allocation methodology consistent with Delta’s cost of service study.

(2) (d) A list of incidental, nonregulated activities that are subject to the provisions of KRS 278.2203(4)

Merchandise sales, labor service and other revenue.

(2) (e) A description of the nature of transactions between the utility and the affiliates

Delta provides natural gas transportation to its affiliates Delta Resources, LLC, Delgasco, LLC and Enpro, LLC.

PNG Companies LLC provides administrative, management and other services to Delta.

Essential Utilities, Inc. provides administrative, management and other services to Delta, as well.

- (2) (f) For each USoA account and subaccount, a report that identifies whether the account contains costs attributable to regulated operations and nonregulated operations. The report shall also identify whether the costs are joint costs that cannot be directly identified. A description of the methodology used to apportion each of these costs shall be included and the allocation methodology shall be consistent with the provisions of KRS 278.2203.**

See Appendix I (attached) for Delta's chart of accounts. The chart of account structure is based on USoA guidelines. The utility incurs certain costs which are shared with the non-regulated affiliates such as labor, administrative costs, storage, natural gas liquids processing and interest. Such joint costs are allocated to the nonregulated affiliates using a fully distributed cost allocation methodology and recorded in account 9923000 - Admin & General - Outside Services Employed.

Updated: March 29, 2021 and submitted for KPSC approval.

Cost Allocation Manual

KRS 278.2205

G/L Account	Description	
9403000	Depreciation Expense - Utility Plant	Joint
9404000	Amortization Expense - Utility Plant	Joint
9404200	Amort & Depl of UG Storage Land & Land Rights	Regulated
9408100	Taxes Other than Income Taxes - Utility Operating	Joint
9409100	Income Taxes - Utility Operating Income	Regulated
9410100	Provision for Deferred Income Taxes - Utility Op I	Regulated
9415000	Revenues from Merchandising, Jobbing & Contract Work	Non-Regulated
9416000	Costs & Expenses of Merchandising, Jobbing & Contr	Non-Regulated
9419000	Interest & Dividend Income	Non-Regulated
9421000	Miscellaneous Nonoperating Income	Non-Regulated
9421200	Loss on Disposition of Property	Non-Regulated
9426100	Other Income Deductions - Donations	Non-Regulated
9426300	Other Income Deductions - Penalties	Non-Regulated
9426400	Other Income Deductions - Civic/Political Activity	Non-Regulated
9428000	Amortization of Debt Discount & Exp	Regulated
9430000	Interest on Debt to Associated Companies	Non-Regulated
9431000	Other Interest Expense	Joint
9480000	Residential Sales	Regulated
9481000	Commercial and Industrial Sales	Regulated
9488000	Miscellaneous Service Revenues	Regulated
9489300	Revs from Transp of Gas of Others thru Distri Fac	Regulated
9496000	Provision for Rate Refunds	Regulated
9753000	Nat Gas Prod/Gath Op - Field Lines Expenses	Regulated
9754000	Nat Gas Prod/Gath Op - Field Compressor Sta Exps	Regulated
9764000	Nat Gas Prod/Gath Maint - Field Lines	Regulated
9765000	Nat Gas Prod/Gath Maint - Fld Compres Sta Equip	Regulated
9803000	Oth Gas Supply Op - Nat Gas Transm Line Pur	Regulated
9805100	Oth Gas Supply Op - Pur Gas Cost Adjustments	Regulated
9813000	Oth Gas Supply Op - Other Gas Suppl	Regulated
9816000	UG Storage Op - Well Expenses	Regulated
9818000	UG Storage Op - Compressor Station Expenses	Regulated
9821000	UG Storage Op - Purification Expenses	Regulated
9823000	UG Storage Op - Gas Losses	Regulated
9824000	UG Storage Op - Other Expenses	Regulated
9825000	UG Storage Op - Storage Well Royalties	Regulated
9831000	UG Storage Maint - Structures/Improvements	Regulated
9832000	UG Storage Maint - Reservoirs and Wells	Regulated
9834000	UG Storage Maint - Compressor Station Equipment	Regulated
9837000	UG Storage Maint - Other Equipment	Regulated
9851000	Gas Transmission Op - Sys Control & Load Dispatch	Regulated
9856000	Gas Transmission Op - Mains Expenses	Regulated
9863000	Gas Transmission Maint - Mains	Regulated
9870000	Gas Distribution Op - Supervision and Engineering	Regulated
9872000	Gas Distribution Op - Compr Sta Labor & Expense	Regulated

Cost Allocation Manual

KRS 278.2205

G/L Account	Description	
9874000	Gas Distribution Op - Mains and Services Exps	Regulated
9880000	Gas Distribution Op - Other Expenses	Joint
9885000	Gas Distribution Maint - Supervision & Engineering	Regulated
9887000	Gas Distribution Maint - Mains	Regulated
9892000	Gas Distribution Maint - Services	Regulated
9893000	Gas Distribution Maint - Meters/House Regulators	Regulated
9894000	Gas Distribution Maint - Other Equipment	Regulated
9903000	Customer Accounts - Customer Records & Collections	Regulated
9904000	Customer Accounts - Uncollectible Accounts	Regulated
9920000	Admin & General - Salaries	Joint
9921000	Admin & General - Office Supplies & Expenses	Joint
9922000	Admin & General - Admin Exp Transferred - Credit	Joint
9923000	Admin & General - Outside Services Employed	Joint
9924000	Admin & General - Property Insurance	Joint
9925000	Admin & General - Injuries & Damages	Joint
9926000	Admin & General - Employee Benefits	Joint
9928000	Admin & General - Regulatory Commission Expenses	Joint
9930100	Admin & General - General Advertising Expenses	Joint
9930200	Admin & General - Miscellaneous Expenses	Joint
9931000	Admin & General - Rents	Joint
9932000	Admin & General Maint -Other General Plant -Gas	Joint
9999010	Balance Sheet Offset - FERC	Joint
9999020	Profit & Loss Offset - FERC	Joint

Updated: March 26, 2021 and submitted for KPSC approval.



Corporate Charges Allocations Manual



Summary

Aqua Services Inc. (the “Service Company”) was formed on 1/1/2004. The Service Company consists of officers and employees (“employees”) who are familiar with the water and wastewater utility business and have experience and expertise in management, financing, accounting, customer services, legal affairs, engineering, rates and regulatory matters and the operation of water and wastewater utilities. The employees of the Service Company are qualified to aid, assist and advise the Water and Wastewater Companies in their business. Service Company employees provide corporate management services. Cost related to these services are collected and allocated to the appropriate subsidiaries of Aqua America Inc. through an allocation process to be described in this document.

The employees of the Service Company track and report the hours worked on a subsidiary entity on their payroll timesheet. The employee’s payroll timesheet is processed through our payroll center with the appropriate hours recorded into our payroll subsidiary database. This database contains appropriate tables to calculate and process our service billings to the appropriate entity.

The expenses of the Service Company are classified into two main categories under which a bill is produced. The expenses are classified as either a service expense or a sundry expense. Service expense is defined as labor and overheads of employees of Aqua America Inc. Labor is defined as actual base pay of employees of the Service Company. Overhead is defined as costs incurred by the company, in order to obtain the services of said employees. They include, but are not limited to, healthcare, employer payroll taxes, retirement benefits, office rent, and employee incentive compensation. These overhead costs exclude any “employee” related contributions.

The employees of Aqua Services Inc. can be categorized into the following types of services:

- Accounting & Financial
- Administration
- Customer Service
- Communications
- Corporate Secretarial
- Engineering
- Human Resources
- Information Services
- Legal
- Purchasing
- Rates & Regulatory
- Water Quality

All service related expenses are billed to the subsidiaries of Aqua America Inc. at cost, by using an employee specific billing rate. The billing rate for an employee is calculated by dividing total annual labor and overhead expenses by that employee's annual billable hours.

Sundry expenses are departmental costs associated with the normal operations of Aqua Services Inc. and can also be categorized as listed above.

Employees are instructed to charge time directly to an entity or group of entities for whom they are performing a service. Employees of the Service Company can allocate their billing hours as a direct allocation or as an indirect allocation. The employee makes this determination based upon the work they are performing and records this information on their bi-weekly timesheets. Entity and allocation codes have been developed to allow the employee to determine the most appropriate billing of their time. Allocation codes are created for groups of entities with a common factor.

Direct allocations are charged 100% to the entity identified on the employee's timesheet through the entity code. Indirect allocations are identified on the employee's timesheet by the appropriate allocation code. The billing time associated with these allocation codes are allocated to the group of entities identified by the allocation code. The methodology method to determine appropriate allocation of these indirect allocations is customer

count. The customer count is calculated by using year end customer totals of each subsidiary, as defined by Aqua America, Inc.'s customer count policy, for the year immediately proceeding the current year. Customer counts are not adjusted throughout the year unless there is a substantial acquisition during the year, at which time all allocations will be updated with the most current quarter end customer counts.

I. Service billing

Billable hours

Calculated by taking the employee's annual billable hours less paid time off.

Billable Hours Calculation Example:

- *Based on a 40 hour work week and 52 weeks the total annual paid time for an employee is 2,080 hours.*
- *Employees actually work less time than 2,080 and this time is broken down into the following components:*
 - *Vacation(VAC)*
 - *Holiday(HOL)*
 - *Personal(PER)*
 - *Sick(SIC)*
- *Using an example to calculate worked time for each year , let's assume an employee has two weeks vacation(10 days or 80 hours) ,*
- *In addition, he/she:*
 - *Averages 1.5 sick days or 12 hours(the company average),*
 - *Is entitled to 9 company paid holidays (72 hours)*
 - *Is entitled to 4 personal days (32 hours)*
- *Based on the above information, the employee "worked hours" are computed as follows:*

Paid Hours	2,080
less: Vacation	(80)
less: Sick	(12)
less: Holiday	(72)

Aqua America, Inc.General Ledger Allocations Training Manual

less: Personal	<u>(32)</u>
----------------	-------------

Worked Hours	1,884
-------------------------	--------------

This billable hour for each employee of the Service Company is estimated at the beginning of each year based upon anticipated paid time-off (vacation, holidays, sick-time and personal days). By year's end, the employee will have billed out actual time worked. Adjustments are made for paid time off at the end of each year in order to reconcile the difference by employee for actual paid time off versus estimated paid time off. All billable hours are recorded on an employee's timesheet. Employees are instructed to charge time directly to an entity or group of entities for which they are performing a service. Employees record an entity or allocation codes on their timesheets to represent the desired billing of their time. An activity is also selected in conjunction with each accounting unit. The activity represents the types of service that the employee is providing to the state(s).

Billable Dollars

As mentioned above, labor costs and overhead expense represent billable costs. Labor cost is defined as actual base pay of employees calculated into an hourly pay rate. Overhead expenses are additional employee compensation. As part of the budget process, these costs are identified by employee. Once the budget is final, the overhead costs for each employee are calculated by type of cost and loaded into payroll as a payroll additive to the employee's hourly rate. This payroll additive is calculated into the hourly rate based on the budget or best available information. They are recorded to the general ledger through the payroll system.

Aqua America, Inc.

General Ledger Allocations Training Manual

The following is an example of how employee deduction codes are calculated.

			HRS				
		Annual Salary		50,000.00			
		Base rate		24.03846			
		Holidays	9	72			
		Personal	4	32			
		Sick	1.5	12			
		Vacation	10	80			
		Billable Hours		1,884			
		Burden rate		1.104034			
F4	F6		F8	Amount Per	Burden	Base Amt	
Company	EE#	EE Name	Ded Code	Pay By Ded Code	Rate	per pay	
11	123	Smith, Jane	DENR	33.12	1.104	30.00	
11	123	Smith, Jane	HLTR	458.60	1.104	415.38	
11	123	Smith, Jane	RENr	212.31	1.104	192.31	
11	123	Smith, Jane	OPTR	127.39	1.104	115.38	
11	123	Smith, Jane	VHPR	81.66	1.104	73.96	
11	123	Smith, Jane	HOLR	73.49	1.104	66.57	
11	123	Smith, Jane	PSHR	42.46	1.104	38.46	
11	123	Smith, Jane	BNSR	42.46	1.104	38.46	
11	123	Smith, Jane	PERR	32.66	1.104	29.59	
11	123	Smith, Jane	LTDR	20.38	1.104	18.46	
11	123	Smith, Jane	SICR	12.25	1.104	11.09	
11	123	Smith, Jane	LIFR	6.11	1.104	5.54	
				1,923.08		80 hours of pay	
				3,065.99			
				38.32			

In the example, the employee is paid \$50,000 per year and has estimated billable hours of 1,884. In order to ensure that all overhead costs are billed out, it is necessary to calculate a burden rate to be applied to each deduction code. The burden rate is calculated by dividing actual paid hours by actual hours worked. In this example $2,080/1,884$ produces a burden rate of 1.104034. This rate is applied to all deduction codes for this employee. Each deduction code represents a specific type of overhead expense. In the example DENR is used to record employer costs for Dental expense. The annual amount is divided over 26 pays and the burden rate of 1.104034 is applied to the cost in order to compensate for paid time off. Deduction codes are also used to record the overhead costs associated with paid time off. The paid time off deduction codes are SICR, PERR, HOLR and VHPR. These employer paid deductions then follow the distribution of direct payroll costs, and billable hours for each employee when payroll is processed.

Employees choose how to allocate their time from a drop-down menu on their timesheet which contains accounting codes (“accounting units”). Accounting units represent various types of allocations. Employees must also select an activity or “type of service” when allocating their time. In continuing with the example above if the employee selected 40 hours to accounting unit 1111 and activity AC and 40 hours to accounting unit 1125 and activity M91226 (which represents a NJ Rate Case Expenses) the cost listed above would be split equally between accounting unit 1125 and 1111. If more accounting units were selected the direct and indirect payroll charges would be allocated to accounting units based on the percentage of hours charged to each. As overhead deduction codes post to the general ledger the result produces a debit to expense and a credit to an accrued account, by type of deduction code.

When an employee uses their paid time off, it is charged to an administrative accounting unit on their timesheet and posted against the accrued paid time off account by type of deduction code. There are four different accrued accounts setup to track paid time off. This process of building up accrued paid time off through deduction codes, allows the company to bill the subsidiaries for this overhead component as time is actually spent on individual projects or types of services.

Once payroll has been processed the worked, billable dollars, direct payroll expense and employer deductions are automatically interfaced from the payroll system into the general ledger. Payroll dollars and employer deductions are mapped to general ledger accounts for earnings codes and employer deduction codes. This payroll is then interfaced into the General Ledger. This process occurs for the two or three payrolls that are processed for the month. Once each payroll is run, it is interfaced into the General Ledger.

Allocations

After the closing and posting of payroll for the month is done, all service related costs will be appropriately distributed to the subsidiaries of Aqua America. These allocations are an automated process whereby costs are pooled by accounting units, and distributed to the states based on predetermined allocation methods setup within the general ledger.

Accounting units that represent service related expenses are setup in the general ledger as four digits. The Accounting Unit is linked to a table in the General Ledger that contains customer counts for the year immediately proceeding the current year and builds the portion to charge to each state. The allocations have been setup to pull only four digit accounting units with the company. Other tables (like account ranges used) are maintained by Corporate Accounting and used in the process. These ranges of accounts are setup specifically for service related expenses. Methods and customer counts are adjusted from year to year as needed.

Once the payrolls are posted, allocations are processed, and costs are distributed to each state. To preserve the integrity of the payroll costs, a revenue account is credited to offset all service related expenses within the company. This leaves costs in the proper accounts where they can be further analyzed and reviewed.

Further, a control sheet is used by Corporate Accounting to ensure that all charges relating to four digit accounting units within Aqua Services Inc. are equal to all charges allocated to the state's clearing accounts. Each state has an accounting unit which is charged in conjunction with their clearing accounts. Reports provide backup support for the charges which are allocated to the states. These reports tie into the amounts charged to the clearing account at the state level. They contain total costs by employee, by

type of service, and for the amount of hours charged. It is the responsibility of the state to record capital and rate case related expenses to their proper general ledger accounts based on the backup provided to them by Corporate Accounting. The remaining costs should be posted directly to the management fee line on their general ledger. Reports can be generated to provide additional backup as requested by Management.

Reconciliations

In addition to the reconciliation of the charges allocated to the states, processes have been put in place to true-up actual expenses by type. As expenses change from budget or employees use more or less paid time off than budgeted, adjustments for these cost will need to be generated. Unless significant changes to expense from budget occur, adjustments to expense will be done on a yearly basis. All adjustments to expense will need to be recorded through payroll. Reports are generated based on expenses that are posted through the payroll system, so in order to have a report tie into the allocations, all service related expenses are posted through payroll. Access queries have been created to allocate adjustments back at the employee level. These queries will take the overall amount of expense to be trued up, by deduction code, and allocate it back based on how time was charged for the year. For example, if we need to change dental expense for the year by \$10,000, the reports will allocate that costs by percentage, at an employee level, to deduction code DENR. The \$10,000 will be charged to accounting units and activities based on historical time charged.

II. Sundry billing

Sundry charges include all other costs which are not included in the service allocations. They post to the general ledger under three digit accounting units and are typically departmental expenses created through accounts payable. Sundry costs, like service costs, can be classified as direct or indirect charges. Activity codes are created to identify entity or group of entities allocations. Activities are attached to each sundry expense and are used to determine how costs should be allocated to the state. In this methodology, activities determine whether costs are to be directly charged to a state or allocated to a group of states. All sundry related expenses must have activities assigned to them. A report can be run to determine if a charge has been recorded without the required activity. Journal entries are created

to correct sundry expenses without activities. Once this is done all three digit accounting units for the month are downloaded from our financial reporting system into an excel spreadsheet. This spreadsheet is used to allocate the direct and indirect cost for these accounting units. A journal entry is prepared to debit a clearing account at the state level and credit a revenue account within the Service Company in our FIS system. Backup support is provided to the states within the excel document. The support indicates where the charges reside on the company books, the vendor paid, the allocation method (activity) and the amount charged to the state. The backup may contain balance sheet charges and it is the responsibility of the state to review the backup and properly record expense on their books.

III. Aqua Customer Operations (“ACO”) Billings

Aqua Customer Operations (“ACO”) is a department of Aqua Services, Inc. ACO expenses, both labor and non-labor, are allocated to all subsidiaries receiving services based upon customer count.

In general, ACO employees do not track their time. There may be instances that an employee may charge directly to a subsidiary or a group of subsidiaries for a service specific only to that subsidiary or group of subsidiaries, but in general, ACO employees do not track their time and the labor costs and related benefit costs are included in the allocation charged as common costs to all subsidiaries and non-affiliated entities receiving these services.

For Customer Service and Billing Services provided to the Aqua America Utility Companies and non-affiliated entities (“Third Party Clients”) utilizing the Customer Service Billing System employed by the Service Company to provide these Services, which Services cannot be identified and related exclusively to a particular Utility Company or Third Party Client, the cost for such Customer Service and Billing Services will first be allocated between the Third Party Clients and the Utility Companies based on the relative proportion of Third Party Client and Utility Companies revenues budgeted to be generated from the Customer Service Billing System for the current year to the total budgeted revenues to be generated from the Customer Service Billing System for the current year for all Third Party Clients and Utility Companies combined.

The portion of the costs for such common Customer Service and Billing Services allocated to the Utility Companies or a group of Utility Companies will be further allocated to each Utility Company or group of Utility Companies, including Aqua, based on the ratio of the number of customers served by each Utility Company or the group of Utility Companies at the most recent fiscal year end to the number of customers served by all Utility Companies, subject to adjustment during any year for a substantial change in the number of customers at any Utility Company or among the Utility Companies since the previous year-end in accordance with the Service Company's accounting policies.



Via Electronic Filing

April 16, 2021

Rosemary Chiavetta, Secretary
Pennsylvania Public Utility Commission
Commonwealth Keystone Building
400 North Street
Harrisburg, PA 17105

Re: **Affiliated Interest Agreement between Aqua Pennsylvania, Inc.,
PNG Companies, LLC and Aqua Services
Docket No. G-2020-3019819**

Dear Secretary Chiavetta:

Enclosed please find the signed Affiliate Agreement between Aqua Pennsylvania, Inc.,
PNG Companies LLC and Aqua Services.

If you have any questions regarding this filing, please contact me by email at
mmhopper@aquaamerica.com

Sincerely,

Mary McFall Hopper

Mary McFall Hopper
Regulatory Counsel

Attachments

cc: Paul Zander – Bureau of Technical Utility Services

AFFILIATED INTEREST AGREEMENT

This Affiliated Interest Agreement (“AIA”) dated as of April 14, 2021 between Aqua Services, Inc., a corporation organized and existing under the laws of the Commonwealth of Pennsylvania, with its principal place of business located at 762 West Lancaster Avenue, Bryn Mawr, PA 19010 (hereinafter “Service Company”), Aqua Pennsylvania, Inc., located at 762 West Lancaster Avenue, Bryn Mawr, PA 19010 (hereinafter “Aqua PA”) and PNG Companies, LLC, located at 375 North Shore Drive, Suite 600, Pittsburgh, PA 15212 (hereinafter “PNG”), and collectively hereinafter referred to jointly as the “Parties” or individually as a “Party”.

RECITALS

1. WHEREAS, Service Company, Aqua PA, and PNG are direct or indirect subsidiaries of Essential Utilities, Inc., a Pennsylvania corporation (hereinafter “Essential”); and
2. WHEREAS, Aqua PA has been organized for and is presently engaged in the business of providing water and/or wastewater services as a public utility in the Commonwealth of Pennsylvania (hereinafter Aqua PA and any of its affiliates that are also engaged in the business of providing water and/or wastewater services as a public utility in the same state are collectively referred to in this Agreement as Aqua PA)
3. WHEREAS, Peoples Natural Gas Company, LLC and Peoples Gas Company LLC (collectively, “Peoples”) have been organized for and are presently engaged in the business of providing natural gas service as public utilities in the Commonwealth of Pennsylvania, and which are both wholly-owned direct subsidiaries of PNG, which in turn is a wholly-owned direct subsidiary of LDC Holdings LLC (“Holdings”); Holdings is a Delaware

limited liability company and a wholly-owned direct subsidiary of LDC Funding LLC, a Delaware limited liability company, which is a wholly-owned direct subsidiary of Essential; and

4. WHEREAS, Service Company maintains an organization whose officers and employees are familiar with the utility business, including the business and operations of Aqua PA, and PNG , and have experience and expertise in accounting and financial services, administration, communications, corporate secretarial, customer service and billing, engineering, financial, fleet services, human resources, information systems, operation, rates and regulatory, risk management, water quality, legal, and purchasing, contracts and sales of real estate of water, wastewater and gas utilities. The officers and employees of Service Company are qualified to aid, assist and advise Aqua PA and PNG in their business operations through the services to be performed under this AIA; and
5. WHEREAS, Aqua PA and PNG are entering into this AIA with Service Company to specifically define the types of services available to them, as set forth in Exhibit A attached hereto and made a part hereof, while specifically acknowledging that Service Company shall at all times in the provision of such services act as agent of the principals, Aqua PA and PNG; and
6. WHEREAS, Service Company has entered or proposes to enter into agreements similar to this agreement with other affiliated companies that are direct or indirect subsidiaries of Essential (hereinafter individually a "Subsidiary" or collectively the "Subsidiaries"), including those Subsidiaries that are regulated public utilities and those Subsidiaries that are other non-regulated businesses (the "Non-Regulated Companies"); and
7. WHEREAS, Service Company may engage or subcontract with other companies or persons, including other Subsidiaries, to provide portions of the services hereunder; and
8. WHEREAS, Service Company, Aqua PA and PNG acknowledge that Aqua PA's rates are regulated by the Pennsylvania Public Utility Commission ("PAPUC"), and as such the charges for services provided pursuant to this AIA are subject to approval by the PAPUC); and

9. WHEREAS, the services to be rendered under this AIA are to be rendered by Service Company to Aqua PA and PNG at the lower of their cost or market to Service Company, as hereinafter provided.

NOW, THEREFORE, in consideration of the premises and mutual agreements herein contained, Service Company, Aqua PA and PNG agree as follows:

ARTICLE I. PERSONNEL AND SERVICES TO BE PROVIDED

1.1 During the term of this AIA as set forth in Article V and upon the terms and conditions hereinafter set forth, Service Company may provide to Aqua PA and PNG the Accounting and Financial Services, Administration, Communication, Corporate Secretarial, Customer Service and Billing, Engineering, Financial, Fleet Services, Human Resources, Information Systems, Operation, Rates and Regulatory, Risk Management, Water Quality, Legal, and Purchasing as set forth on Exhibit A attached hereto, provided, however, that Aqua PA and PNG may perform any such services with their own personnel or engage or subcontract with another company or person to provide those services on their behalf. All such services provided by Service Company (or its designees) are integral to the provision of safe and adequate utility service and are performed in an effort to capture economies of scale and to otherwise ensure efficiencies in the cost of providing service to customers.

1.2 Service Company may engage or subcontract with another Subsidiary, company or person to provide the services hereunder on its behalf. If Service Company engages a Subsidiary of Essential to provide any of the services hereunder, such services shall be charged to Aqua PA and PNG on the same basis as the services provided by the Service Company.

1.3 Service Company shall employ qualified officers and employees to provide the services hereunder and those persons shall be available to serve as officers of Aqua PA and PNG.

ARTICLE II. PAYMENT FOR SERVICES

2.1 In consideration for the services to be rendered by Service Company as herein provided, Aqua PA and PNG agree to pay to Service Company the cost of the services provided to them at the lower of cost or market as determined as provided in this Article II and in Article III.

2.2 Directly Charged Services. The costs for service rendered by Service Company personnel directly for (i) Aqua PA shall be charged to Aqua PA based on such personnel's time sheets; and (ii) PNG shall be charged to PNG based on such personnel's time sheets.

2.3 Indirectly Charged Joint Management Personnel Services. For services that are made available by Service Company in common to other Essential Subsidiaries, including Aqua PA and/or PNG, which cannot be identified and are not related exclusively to a particular Subsidiary, and which are provided by senior-level personnel (hereinafter "Joint Management Personnel"), the costs for such services will be derived by allocating a percentage of the cost centers under which Service Company provides such services using the Modified Massachusetts Formula ("MMF"). The MMF is a four-factor formula, which allocates costs to subsidiaries giving equal weight to customer count; rate base; number of employees; and non-labor operations and maintenance expenses ("O&M") and taxes other than income ("TOTI"), as adjusted. In the event of changes due to significant acquisitions, mergers or asset sales, this allocation will be adjusted.

The services provided by Joint Management Personnel may include any services as are listed on Exhibit A. Service Company's cost centers to which the MMF applies will be analyzed at least annually by Service Company, Aqua PA and PNG to determine whether the list of services on Exhibit A is complete and appropriate. The Parties may update the list of services on Exhibit A

without amending this Agreement. Once the MMF allocation is complete, the cost for Joint Management Personnel services allocated to PNG will be further allocated between PNG and its subsidiaries (the "PNG Subsidiaries") in accordance with their applicable then-existing affiliated interest agreements. For such costs allocated to Aqua PA, those costs will be first allocated between the water and wastewater Subsidiaries (the "Utility Companies") and the Non-Regulated Companies as set forth in Article 2.4. The portion of the costs for such common services allocated to the Utility Companies or a group of Utility Companies will be further allocated as set forth below in Article 2.5.

2.4 Indirectly Charged Non-Joint Management Personnel Services. For services that are made available by Service Company in common to other Utility Companies, including Aqua PA, and Non-Regulated Companies, which cannot be identified and are not related exclusively to a particular Subsidiary, and which are not provided by Joint Management Personnel, the cost for such services will be first allocated between the Utility Companies and the Non-Regulated Companies based on the relative proportion of the total Utility Companies assets and the Non-Regulated Companies assets at the most recent fiscal year end to the total assets of all the Utility and Non-Regulated Companies assets combined. The portion of the costs for such common services allocated to the Utility Companies or a group of Utility Companies, will be further allocated as set forth below in Article 2.5.

2.5 The portion of the costs for such common services, including Joint Management Personnel and Non-Joint Management Personnel services, allocated to the Utility Companies or a group of Utility Companies will be further and finally allocated to each Utility Company or group of Utility Companies, including Aqua PA, based on the ratio of the number of customers served by each Utility Company or the group of Utility Companies at the most recent fiscal year end to

the number of customers served by all Utility Companies, subject to adjustment during any year for a substantial change in the number of customers at any Utility Company or among the Utility Companies since the previous year-end in accordance with Service Company's accounting policies.

2.5.1 For purposes of this calculation, customers of the Utility Companies who receive both water and wastewater services from a Utility Company will be counted as 1.5 customers.

2.6 Indirectly Charged Customer Service and Billing Services. For Customer Service and Billing Services provided the Utility Companies, including Aqua PA, and to non-affiliated entities ("Third Party Clients") utilizing the Customer Service Billing System employed by the Service Company to provide these Services, which Services cannot be identified and are not related exclusively a particular Utility Company or Third Party Client, the cost for such Customer Service and Billing Services will first be allocated between the Third Party Clients and the Utility Companies based on the relative proportion of Third Party Clients' and Utility Companies' revenues budgeted to be generated from the Customer Service Billing System for the current year to the total budgeted revenues to be generated from the Customer Service Billing System for the current year for all Third Party Clients and Utility Companies combined.

2.6.1 The portion of the costs for such common Customer Service and Billing Services allocated to the Utility Companies or a group of Utility Companies will be further allocated to each Utility Company or group of Utility Companies, including Aqua PA, based on the ratio of the number of customers served by each Utility Company or the group of Utility Companies at the most recent fiscal year end to the number of customers served by all Utility Companies, subject to adjustment during any year for a substantial change in the number of

customers at any Utility Company or among the Utility Companies since the previous year-end in accordance with the Service Company's accounting policies. For purposes of this calculation, customers of the Utility Companies who receive both water and wastewater services from a Utility Company will be counted as 1.5 customers.

2.7 The amount for a Service Company employee's costs to be billed shall be computed on the employee's total labor rate, including base pay and other compensation, payroll taxes and fringe benefits (calculated on a per hour basis), plus a general overhead factor as set forth in Article III.

2.8 All direct expenses of Service Company incurred in connection with services rendered by Service Company which can reasonably be identified and related exclusively to a particular utility, such as Aqua PA, shall be charged directly to that utility.

ARTICLE III. ALLOWANCE FOR OVERHEAD

3.1 In determining the cost for services rendered by the Service Company to Aqua PA and PNG as herein provided, there shall be added to the base pay rate of all officers and employees for whose services charges are to be made, a percentage sufficient to cover the overhead of Service Company, as defined below, allocable to each such officer or employee. The overhead shall be calculated each year and shall be based on the ratio of the total overhead of the Service Company for the year to the total salaries of the Service Company officers and employees for whose services charges are to be made to the Subsidiaries, including Aqua PA and PNG. No general overhead or other markups by the Service Company shall be added to costs incurred for services of consultants or other third parties employed by Service Company.

3.2 The term "overhead" shall include, but not be limited to:

3.2.1 building costs, lease costs, utilities, and other costs associated with office space and equipment; and

3.2.2 taxes other than payroll taxes.

ARTICLE IV. BILLING PROCEDURES AND BOOKS AND RECORDS

4.1 As soon as practicable after the last day of each month, Service Company shall render bills to Aqua PA and PNG for all amounts due from Aqua PA and/or PNG for services and expenses for such month, computed pursuant to Article II and Article III. Alternatively, Service Company may require any other affiliated company from which it procures services for Aqua PA and/or PNG to bill Aqua PA and/or PNG for such services and related expenses on the same basis as set forth in Article II and Article III. Such bills shall be in sufficient detail to show the charge for each service rendered. All amounts shall be paid by Aqua PA and PNG within thirty (30) days after receipt of the bill.

4.2 Service Company agrees to keep its books and records, and to require any other affiliated company providing services to Aqua PA and PNG hereunder to keep their books and records, available at all times for inspection by representatives of Aqua PA and PNG or by regulatory bodies having jurisdiction over Aqua PA and the PNG Subsidiaries during normal business hours and upon reasonable advance notice.

4.3 Service Company shall at any time, upon request of Aqua PA or PNG, furnish any and all information required by Aqua PA and/or PNG with respect to the services rendered by Service Company or any affiliated companies hereunder, the costs thereof, and the allocation of such costs among the Subsidiaries.

ARTICLE V. TERM OF AGREEMENT

5.1 This AIA shall become effective as of the later of (a) the date first set forth above or (b) the date the Parties receive the last of any necessary approvals of governmental regulatory agencies having jurisdiction over this AIA. Upon becoming effective, this AIA shall supersede all prior agreements, written or oral, which shall terminate on the date this AIA becomes effective. This AIA shall continue in full force and effect until terminated by either of the parties hereto giving the other party hereto thirty days' notice in writing; provided, however, that this AIA shall terminate as of the date Aqua PA, PNG or Service Company ceases to be an affiliate of Essential.

5.2 Upon termination of the AIA without cause by Aqua PA or PNG, Service Company shall continue to provide services to the terminating Party at the terminating Party's request for a period of no more than sixty (60) days from and after the effective date of the termination to facilitate the terminating Party's transition to another service provider. Such transition shall be provided on the same terms and conditions as set forth in this AIA, including compensation.

ARTICLE VI. BREACH

6.1 Any Party to the AIA may terminate this AIA upon material breach by the other Party. The non-breaching Party shall provide written notice of such breach to the other Party by certified mail, setting forth in detail the alleged failure and/or deficiency. If such breach is not corrected by the breaching Party within thirty (30) days from receipt of written notice by certified mail, this Agreement shall thereupon terminate as to that Party.

ARTICLE VII. OTHER AGREEMENTS

7.1 It is understood by Aqua PA and PNG that Service Company has entered or may enter into similar agreements with other Subsidiaries to which similar services are to be furnished.

Service Company will not enter into agreements to perform similar services for other companies on terms more favorable than those provided herein.

ARTICLE VIII. INFORMATION EXCHANGE

8.1 Aqua PA and PNG shall provide such information as required by Service Company for Service Company to perform its obligations hereunder. Service Company agrees on behalf of it and its employees and contractors that it will maintain such information as confidential and not disclose such information to third parties unless required by law and applicable regulatory agencies (including the PAPUC). Service Company's obligation of confidentiality will not apply to information which (a) is or becomes available to the public other than as a result of a disclosure by Service Company or its employees or contractors, (b) was in Service Company's possession and obtained on a non-confidential basis prior to its disclosure by Aqua PA or PNG, or (c) becomes available to Service Company on a non-confidential basis from a person or entity other than Aqua PA and/or PNG who Service Company does not know or have reason to know is under an obligation of confidentiality to Aqua PA and/or PNG.

ARTICLE IX. GENERAL PROVISIONS

9.1 JOINT OBLIGATIONS OF THE PARTIES. Service Company, Aqua PA and PNG agree to cooperate in all matters that are the subject of this AIA.

9.1.1 RIGHTS AND OBLIGATIONS OF THE PRINCIPAL. As principals, Aqua PA and PNG understand that (i) Service Company, as their agent, shall act at all times for the benefit of the principals; (ii) principals shall be entitled to exercise control over agent's activities in the fulfillment of its agency functions and responsibilities as set forth in the AIA; (iii) principals are entitled to request and obtain a report from agent detailing actions taken on agent's

behalf under this AIA; and (iv) agent will conscientiously fulfill its duties as agent under the AIA upon the terms most favorable to Aqua PA and PNG.

9.1.2 RIGHTS AND OBLIGATIONS OF THE AGENT. Service Company hereby accepts and agrees to act as Aqua PA's and PNG's agent, and in so doing specifically acknowledges the following: (i) agent shall be entitled to obtain from the principal necessary instructions and consultancy in order to fulfill agent's obligations under the AIA; (ii) upon request, agent shall have a duty to disclose a report detailing all actions taken by agent on behalf of the principal under the AIA; (iii) agent shall act in good faith at all times for the benefit of the principal and in the principal's best interests; (iv) by accepting this agency, Service Company has a duty to ensure (as the principal does) that the costs of performing services on behalf of principal hereunder are just and reasonable so as to maximize recovery of such costs, where appropriate, in Aqua PA's PAPUC-approved rates; and (v) should any cost for services rendered by agent be deemed non-recoverable in customer rates by statute, regulation or the PAPUC, principal shall have the right to reject payment for such services and/or to seek reimbursement from agent for any such costs already paid.

9.2 ARBITRATION. It is the stated purpose and goal of the Parties at all times to resolve any disputes and reach agreement by good faith negotiation between the Parties, without recourse to arbitration or other legal actions. In the event, however, that any such dispute cannot be settled through negotiation, either Party may request that the matter(s) in dispute be referred to arbitration. The demand for arbitration must be submitted to the American Arbitration Association within sixty (60) calendar days after the date of such request, in which case the arbitration shall be conducted at a mutually agreed upon location, in accordance with the rules and procedures then existing under the Commercial Arbitration rules of the American Arbitration Association (the

“Rules”), provided that notwithstanding anything to the contrary contained in such Rules the following shall apply: The arbitration board shall consist of a single arbitrator. The Parties shall endeavor to agree upon the single arbitrator. If the Parties fail to agree on a single arbitrator within twenty (20) business days, the arbitrator shall be selected by the American Arbitration Association or otherwise in accordance with such Rules. The decision of the arbitrator, submitted in writing to the Parties shall be final and binding upon both Parties. Judgment upon any decision rendered by the arbitrator may be entered in any court having jurisdiction. Each Party shall bear the expense of its own witnesses, and the expenses of the arbitrator and any general expenses of the arbitration shall be borne equally by the Parties.

9.3 FORCE MAJEURE. No Party will be in default or otherwise liable for any delay in or failure of its performance hereunder due to any act of God, adverse weather condition, fire, flood, riot, strike, terrorism, accident, war, governmental requirement, inability to secure materials, labor or transportation, cable cut or other cause beyond the reasonable control of the affected party.

9.4 STANDARD OF CARE. Service Company shall perform its services with that degree of care, diligence and professional skill and judgment which is normally exercised by professionals in its industry, and consistent with its duties as agent. Except as otherwise expressly set forth in this AIA, Service Company makes no warranties, representations or other agreements, expressed or implied, with respect to this AIA and the services provided hereunder.

9.5 LIMITATION OF LIABILITY. Service Company’s entire liability to Aqua PA and PNG, respectively, for any claim, loss, expense or damage arising under this AIA, including any claims for special, incidental, consequential, indirect or punitive damages, shall in no event exceed the sums actually paid by Aqua PA or PNG, respectively and as the case may be, to Service Company during the most recent calendar year.

9.6 ASSIGNMENT. No Party may assign this AIA without the prior written consent of the other Parties, which consent shall not be unreasonably withheld.

9.7 GOVERNING LAW. This AIA shall be governed by and construed under the laws of the Commonwealth of Pennsylvania.

9.8 INDEMNIFICATION.

9.8.1 To the extent allowed by law, Service Company shall defend, indemnify and hold harmless Aqua PA and PNG, their officers, directors, employees and agents from and against any and all liability, including liability to third parties, for personal injury, including death, property damage, other injury, or other actions, damages, fines, penalties, claims, demands, judgments, losses, costs, expenses, suits and actions (including reasonable attorney's fees), to the extent caused by or arising out of negligence or wrongful or willful misconduct on the part of Service Company or its officers, employees, agents, contractors and subcontractors in connection with services provided pursuant to the terms of this AIA.

9.8.2 To the extent allowed by law, Aqua PA shall defend, indemnify and hold harmless Service Company, its officers, directors, employees and agents from and against any and all liability, including liability to third parties for personal injury, including death, property damage, other injury, or other actions, damages, fines, penalties, claims, demands, judgments, losses, costs, expenses, suits and actions (including reasonable attorney's fees), to the extent caused by or arising out of negligence or wrongful or willful misconduct on the part of Aqua PA or its officers, employees, agents, contractors and subcontractors in connection with services provided pursuant to the terms of this AIA.

9.8.3 To the extent allowed by law, PNG shall defend, indemnify and hold harmless Service Company, its officers, directors, employees and agents from and against any and

all liability, including liability to third parties for personal injury, including death, property damage, other injury, or other actions, damages, fines, penalties, claims, demands, judgments, losses, costs, expenses, suits and actions (including reasonable attorney's fees), to the extent caused by or arising out of negligence or wrongful or willful misconduct on the part of PNG or its officers, employees, agents, contractors and subcontractors in connection with services provided pursuant to the terms of this AIA.

9.9 TAXES. To the extent that the services provided by Service Company, as enumerated herein, are subject to any state or local gross receipts tax (including but not limited to local business privilege taxes in Pennsylvania), Service Company shall have the right to reimbursement of such taxes from Aqua PA and PNG, respectively and as may be appropriate, subject to their rights as set forth above in paragraph 9.1.2(v).

9.10 SEVERABILITY. Each provision of this AIA is severable from the whole, and if one provision is declared invalid, the other provisions shall remain in effect.

9.11 NO WAIVER. Failure by a Party to enforce any provision of this AIA, or the waiver thereof in any instance, shall not be construed as a general waiver of rights.

9.12 NOTICES. Any notice given or made pursuant to this AIA will be effective only if in writing and delivered in person, by messenger, by overnight delivery, or by certified mail, return receipt to a Party at the address first written above.

9.13 COMPLETE AGREEMENT. The terms of this AIA constitute the entire agreement between the Parties concerning the subject matter hereof, and this AIA may be modified only in a writing signed by the Parties. This AIA and the exhibits incorporated herein shall be modified and/or amended only by writing signed by the Parties and shall not be effective until filed with and approved by applicable regulatory agencies, including the PAPUC.

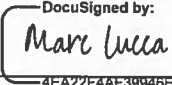
9.14 TITLES AND HEADINGS. Titles and headings to sections or paragraphs herein are inserted merely for convenience of reference and are not intended to be a part of or to affect the meaning or interpretation of this AIA.

9.15 COUNTERPARTS. This AIA may be executed in one or more counterparts, each of which shall be deemed an original, but all of which together shall constitute one and the same instrument.

IN WITNESS WHEREOF, Service Company, Aqua PA, and PNG have caused this AIA to be signed in their respective corporate names by their respective Presidents or Vice Presidents, as of the day and year first above written.

AQUA PENNSYLVANIA, INC.

AQUA SERVICES, INC.

By: 
Title: President

By: _____
Title: _____

PNG COMPANIES, LLC

By: _____
Title: _____

IN WITNESS WHEREOF, Service Company, Aqua PA, and PNG have caused this AIA to be signed in their respective corporate names by their respective Presidents or Vice Presidents, as of the day and year first above written.

AQUA PENNSYLVANIA, INC.

By: _____

Title: _____

AQUA SERVICES, INC.

By:  _____

Title: SRVP, Treasurer

PNG COMPANIES, LLC

By: _____

Title: _____

IN WITNESS WHEREOF, Service Company, Aqua PA, and PNG have caused this AIA to be signed in their respective corporate names by their respective Presidents or Vice Presidents, as of the day and year first above written.

AQUA PENNSYLVANIA, INC.

AQUA SERVICES, INC.

By: _____

By: _____

Title: _____

Title: _____

PNG COMPANIES, LLC

By: Chryl P. [Signature]

Title: Executive Vice President, Secretary

EXHIBIT A

Without limitation, services to be provided by Service Company will include the following, which are services that are performed by Service Company (or its designees) in an effort to capture economies of scale and to otherwise ensure efficiencies in the cost of providing service to customers of Aqua PA and the PNG Subsidiaries⁷:

A. Accounting and Financial Services. Service Company will oversee and assist in the preparation and implementation of accounting methods and procedures that conform to the requirements, rules and regulation of governmental authorities having jurisdiction over Aqua PA and the PNG Subsidiaries and will oversee and assist in the preparation of Aqua PA and PNG's monthly financial reports, annual reports and other reports, including those for any governmental authorities. Service Company will oversee and assist in the establishment and maintenance of current record keeping techniques; review accounting procedures, methods and forms; and evaluate systems of internal controls for receipt and disbursement of funds, materials and supplies, and other assets. Service Company will assist in the maintenance of accounting records as required by Aqua PA and PNG. Service Company will oversee the work of and cooperate and consult with any independent certified public accountant for Aqua PA and PNG. Service Company will also provide services related to accounts payable, payroll, utility plant accounting, consolidation, SEC reporting/filing, ratemaking, regulatory relations, cash management, capital structure management, capital budgeting and allocation, operating budgeting and long-range planning.

Service Company will assist in the preparation of operating and construction budgets and monitor the control over such budgets by comparing experienced costs to the projections.

⁷ The definitions used herein are consistent with those used in the AIA to which this Exhibit is a part.

Service Company will prepare or assist in the preparation of federal, state and local tax returns for and to the extent required by Aqua PA and PNG.

B. Administration. Service Company will assist in the performance of Aqua PA's and PNG's corporate activities. Those employees will keep themselves informed on Aqua PA's and PNG's operations. They will make recommendations to Aqua PA and PNG for operating expenditures and for additions to and improvements of property, plant and equipment. They will keep abreast of economic, regulatory, governmental and operational developments and conditions that may affect Aqua PA and PNG and advise Aqua PA and PNG of such developments and conditions to the extent that they may be important to them.

Service Company will provide an internal audit staff for periodic audits of accounts, records, policies and procedures of Aqua PA and PNG and submit reports thereon.

C. Communications. Service Company will recommend procedures to promote satisfactory relations with employees, customers, communities and the general public and assist in the preparation of communication materials, (including press releases, brochures, audio visual presentations and speeches) plant tours, public exhibits and displays and other related services to inform the public.

D. Corporate Secretarial. Service Company will maintain, in such places and manner as may be required by applicable law, corporate documents of Aqua PA and PNG, such as minute books, charters, bylaws, contracts, deeds and other corporate records. It will maintain, or arrange for the maintenance of, records of stockholders of Aqua PA and PNG and perform other corporate secretarial functions as required including preparation of notices of stockholder and director meetings and the minutes thereof.

Service Company will review and may assist in the preparation of documents and reports required by Aqua PA and PNG such as deeds, easements, contracts, charters, franchises, trust indentures and regulatory reports and filings.

E. Customer Service and Billing. Service Company may provide customer service and billing services to Aqua PA including live and automated telephone service to customers, non-telephonic services (including regular mail, facsimile, e-mail and Internet based), rendering of periodic bills and notices to customers based on Aqua PA's tariffs, collections, assisting customers with water service changes, resolving customer disputes, work order distribution, remittance processing and data input to the customer information system.

F. Engineering. Service Company may provide engineering consulting regarding, and provide engineering services in connection with, the design, permitting and constructing of utility facilities.

Service Company may conduct facility planning, hydraulic analyses and prepare or review maps, charts, operating statistics, reports and other pertinent data, as needed to support these engineering services. It may assist in the protection of their properties by periodic inspection of their structures, including, as applicable, tanks reservoirs, dams, wells and electrical and mechanical equipment.

The engineering services provided by Service Company may also include the conduct of field investigations as necessary to obtain engineering information and, when required, the preparation of studies, reports, designs, drawings, cost estimates, specifications, and contracts for the construction of additions to or improvements of sources of supply, treatment plants, pumping stations, collection and distribution systems, and such other facilities as may be requested Service Company may provide a materials management program to arrange for the

purchase of equipment, materials, and supplies in volume on a basis advantageous to Aqua PA and PNG and assist in the evaluation of new and existing products and application procedures.

G. Financial. Service Company will assist in the development and implementation of financing programs for Aqua PA and PNG, including the furnishing of advice from time to time on securities market conditions and the form and timing of financing; advice concerning arrangements for the sale of securities; and assistance in the preparation of necessary papers, documents, registration statements, prospectuses, petitions, applications and declarations. Service Company will prepare reports to be filed with, and reply to inquiries made by, security holders and bond and mortgage trustees.

Service Company will assist Aqua PA and PNG in treasury and cash management functions, including arrangements for bank credit lines, establishment of collection policies, and development of temporary investment programs.

H. Fleet Services. Service Company may provide various fleet management services, including assistance with vehicle ordering and leasing, fuel card management, vehicle maintenance support and oversight, vehicle signage, vehicle tires and driver training.

I. Human Resources. Service Company will assist in obtaining qualified personnel in establishing appropriate rates of pay for those employees, and in negotiating with bargaining units, if any, representing employees. Service Company will recommend and/or carry out training programs for the development of personnel and advise and assist Aqua PA and PNG regarding personnel issues and human resource policies and procedure. It will also advise and assist Aqua PA and PNG in regard to group employee insurance, pension and benefit plans and in the drafting or revising of those plans when required. It will provide advice regarding employment and benefit laws and procedures and assist in implementing controls for compliance with such laws.

J. Information Systems. Service Company will make available to Aqua PA and PNG electronic data processing systems, networks, applications and services. Service Company will design, implement and maintain a computer network, data communications system, database and applications services, desktop and laptop computers, and peripheral equipment along with periodic upgrades, data backups and recovery procedures for the benefit of Aqua and PNG.

K. Operation. Service Company may develop and assist in' the implementation of operating procedures to promote the efficient and economic operation of Aqua PA and PNG. Periodic operational reviews may be performed by Service Company personnel and recommendations for improvements will be reported to Aqua PA and PNG.

L. Rates and Regulatory. Service Company personnel will make recommendations for changes in rates, tariffs, rules and regulations and will assist in the conduct of proceedings before, and in their compliance with the rulings of, regulatory bodies having jurisdiction over their operations. These personnel will keep abreast of economic and regulatory developments and conditions that may affect Aqua PA and the PNG and advise Aqua PA and/or PNG of developments and conditions to the extent that they may be important to Aqua PA and/or PNG. Service Company Rates and Regulatory personnel will assist in the preparation of rate filings, or applications and the supporting documents and exhibits requested or required by regulatory commissions. Service Company will also provide qualified personnel to testify as required during any regulatory proceedings.

M. Risk Management. Service Company will provide risk management services to review the exposures to accidental loss, recommend methods of protection, either through the purchase of insurance, self-insurance or other risk management techniques and arrange for the purchase of insurance coverage. Service Company will also supervise the investigation of claims

and assist in the negotiation and settlement of such claims at the request of Aqua PA and/or PNG. It will assist, as requested by Aqua PA and/or PNG, in the establishment of safety and security programs.

N. Water Quality. Service Company will provide information to Aqua PA on relevant current or pending water quality, drinking water, and other environmental regulations. It will review water quality data and provide advice and consultation to assist Aqua PA in complying with current and proposed water quality standards set by federal or state agencies. It will provide technical assistance and general direction for Aqua PA personnel on water quality issues, assist in selecting compliance strategies and evaluating alternatives for capital projects driven by environmental compliance or water quality, and assist in providing responses to and coordination with public agencies to maintain or achieve compliance.

Service Company will also provide laboratory testing services for compliance testing for which it or its affiliated lab is certified in a particular state, or for non-compliance testing where special testing services or a check on a local lab might be needed. Service Company will help evaluate pricing of local and regional laboratory services, provide competitive pricing where appropriate in negotiating pricing with contract laboratories, and will provide inspection and/or audits of contract labs where appropriate.

Service Company will provide services for the generation and distribution of Annual Water Quality Reports (CCR's) in compliance with state and federal requirements and will post and maintain these documents on the Aqua PA website. The Service Company will also assist in drafting and/or editing required public notices and public education material related to water quality.

O. Environmental Matters. Service Company may provide information on relevant current or pending environmental regulations. It will provide advice and consultation to assist in complying with current and proposed environmental standards set by federal or state agencies. It will provide technical assistance and general direction in selecting compliance strategies and evaluating alternatives for capital projects driven by environmental compliance and assist in providing responses to and coordination with public agencies to maintain or achieve compliance.

P. Legal. Service Company will provide legal services, including legal advice and representation on legal matters. Service Company will also provide oversight of outside counsel retained to represent Aqua PA and/or PNG.

Q. Purchasing, Contracts and Sales of Real Estate. Service Company may (a) act as purchasing agent for Aqua PA and PNG, so far as it is feasible, in the purchase of supplies, materials and equipment for which Aqua PA and/or PNG may submit a requisition through the Service Company's purchasing system; (b) endeavor to secure prompt shipment and delivery items ordered; (c) provide Aqua PA and PNG the benefit of cash, trade and quantity discounts obtained by Service Company with respect to items ordered for each; (d) keep in touch with market conditions and endeavor to recommend to Aqua PA and PNG purchases at advantageous times; (e) negotiate purchases and sales of real estate and the terms of leases; (f) analyze quotations or competitive bids of suppliers or contractors submitted to Aqua PA and/or PNG and make recommendations relative thereto; and (g) establish and assist in the administration of purchasing card accounts.

DELTA NATURAL GAS COMPANY, INC.**CASE NO. 2021-00185****FIRST ATTORNEY GENERAL DATA REQUEST****DATED JULY 14, 2021**

45. **Lower of Cost or Market.** Delta's response to Staff's First Set of Data Requests, question 10 (Staff DR 1-10), refers to Service Agreements for allocating costs from PNG and Essential to Delta (and PKY), along with Service Agreements for allocating costs from Delta to other affiliates (the response states that costs from Essential are first allocated to PNG and then to Delta). Also, Tab 51 states that Delta's affiliate activities are governed by Service Agreements and a CAM. Address the following:
- a. Regarding costs allocated from PNG and Essential to Delta (and PKY) via Service Agreements and/or CAM, explain if these allocated costs are reflected at the lower of cost or fair market value ("market"). If the answer is "yes", then provide supporting documentation and calculations to compare the "cost" and "market" for each service (to show amounts are reflected at the lower of cost or market). If the answer is "no", then explain why costs are not reflected at the lower of cost or market, and explain why Delta believes it is unreasonable for cost allocations to be reflected at the lower of cost or market.
 - b. Regarding (a) above, if costs allocated from PNG and Essential to Delta (and PKY) cannot be proven to be at the lower of cost or market, then explain if Delta has issued requests for proposals to third parties or evaluated options for outsourcing some of these services from third parties at possible competitive (and lower) "market" prices/costs. Explain why Delta has not performed this type of analysis or attempted to determine the cost/price of these services in the competitive market. If Delta has evaluated outsourcing options, then provide this related supporting documentation, analysis and conclusions.
 - c. Explain if costs allocated from PNG and Essential to Delta (and PKY) include any mark-up above the costs of PNG and Essential (such as for a rate of return, cost of living factor, inflation factor, profit additive, or other component), and explain and identify these amounts (and cite to the language in the related Service Agreement and/or CAM that addresses these issues).
 - d. Explain if costs allocated from PNG and Essential to Delta (and PKY) include any flat-rate or fixed "Management Fees", and provide supporting documentation and calculations for these amounts (and cite to the language in the related Service Agreement and/or CAM that addresses these issues). Explain why the flat-rate or fixed Management Fees are not cost-based, or provide documentation and calculations supporting the cost basis of these amounts.
 - e. Provide all analysis performed by Delta, PNG and Essential that compares the positive and negative attributes, along with the related costs, benefits, and savings, of the current arrangement that allocates costs from PNG and Essential to Delta.

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

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

Response:

a. Costs from Essential to PNG, as well as costs from PNG to Delta and PKY, are allocated at the lower of cost or fair market value. Essential performs periodic reviews of its allocated services to ensure that the services compare favorably to the market. Attached is a market study that was recently performed. Although the Essential affiliates differ, the hourly costs for the allocated services compare favorably to Delta's outside costs for such services. For example, the net hourly rate for allocated accounting services was approximately \$85 and legal services was \$55.

b. Delta can demonstrate that the allocated services are at the lower of cost or market. Moreover, Essential requires a request for proposal for purchases over \$25,000.

c. Charges are allocated at the lower of cost or fair market value. No markup is included.

d. Charges are allocated pursuant to the service agreement and provided by an itemized bill. A copy of the service agreement is provided in response to Item No. 44(b) of these Requests.

e. See (a) above.

Sponsoring Witness: William C. Packer

Aqua Illinois, Inc.**Comparison of average hourly rates to market rates in Illinois**

Type of Employee	Market	IL	Difference	%
Accounting	\$ 139	\$ 98	\$ (41)	-30%
Engineering	\$ 185	\$ 106	\$ (79)	-43%
Legal	\$ 369	\$ 142	\$ (227)	-62%
Management Professionals	\$ 196	\$ 140	\$ (56)	-29%
Customer Service Cost per Account	\$ 26	\$ 12	\$ (14)	-53%

Aqua America, Inc.

Average Per Hour Rate Outside Services

Accounting, Engineering, Legal, and Management Consulting Services

1.

Engineering

Source: 2011 PSMJ A/E Fees & Pricing Benchmark Report, 26th Edition (adjusted for inflation) and billing rates of firms used in IL in 2019

	Median Billing Rates	Firm #1	Firm #2	Average
Principal	\$ 204	\$ 269	\$ 242	
Project Manager	\$ 149	\$ 234	\$ 224	
Senior Engineer	\$ 143	\$ 177	\$ 160	
Project Engineer	\$ 138	\$ 130	\$ 148	
Average	\$ 158	\$ 203	\$ 194	\$ 185

Inflation Adjustment 11.27%

2.

Legal

Source: PA Law, 2015 Edition (2014 data) published by ALM Legal Intelligencer adjusted for inflation and rates obtained from AP invoices for firms used in IL in 2019

Average Billing Rate for IL Law Firms

	Billing Rate		
	Associate	Partner	Average
PA Law Survey	\$ 273	\$ 457	
Firm #1	\$ 270	\$ 475	
Firm #2			
Firm #3			
Firm #4			
Firm #5			
	\$ 271	\$ 466	\$ 369

Inflation Adjustment 6.17%

3.

Accountant

Standard rate from Journal of Accountancy Summary of "AICPA 2014 PCPS/TSCPA National MAP Survey" Adjusted for inflation.

	Average Hourly Billing Rate			
	Associate	Senior	Manager	Director
Standard Rates	\$ 95	\$ 116	\$ 141	\$ 191
Inflation Adjustment	6.94%	6.94%	6.94%	6.94%

2018 Rates	\$ 102	\$ 124	\$ 151	\$ 205	
Typical Percent of Time Spent on a Consulting Project	30%	30%	20%	20%	Weighted Average
Average	\$ 31	\$ 37	\$ 30	\$ 41	\$ 139

4.

Management Consultant

Rates obtained from the "2015 Professional Services Global Pricing Report" conducted by Service Performance Insight, LLC. Utilized the North American Bill Rate Summary (Table 40) & adjusted for inflation (data collected in 2014)

Role	Average Hourly Billing Rate			
	Consultant	Sr. Consultant	Principal	
Management	\$ 188	\$ 217	\$ 251	
Project Management	\$ 166	\$ 181	\$ 177	
Business Consulting	\$ 151	\$ 173	\$ 196	
Technical Consulting	\$ 144	\$ 170	\$ 188	
Inflation Adjustment	6.94%	6.94%	6.94%	
2019 Rates				
Management	\$ 201	\$ 232	\$ 268	
Project Management	\$ 178	\$ 194	\$ 189	
Business Consulting	\$ 161	\$ 185	\$ 210	
Technical Consulting	\$ 154	\$ 182	\$ 201	
				Average
Average	\$ 174	\$ 198	\$ 217	\$ 196

5.

Customer Service Cost per Account

Rate obtained from the "Benchmarking: Performance Indicators for Water and Wastewater Utilities: 2016 Edition" conducted by the American Water Works Assoc which uses the 2015 data set

	Median
Cost per Account	\$ 24.91
Inflation Adjustment	6.17%
2019 Cost per Account	\$ 26.45

Aqua America, Inc.
 Average Per Hour Rate Affiliate Services
 Accounting, Engineering, Legal, and Management Consulting Services

Service Allocations

Type of Employee	Sum of HOURS	Sum of DIST_AMT	Per hour
Accounting	80274	\$ 7,612,940	94.84
Engineering	25461	\$ 2,686,970	105.53
Legal	7479	\$ 1,050,557	140.47
Management Professionals	284227	\$ 34,769,592	122.33
Grand Total	397,440	\$ 46,120,059	

Sundry Allocations

Dept Category	Account Category	Sum of Trans Amt
Accounting	Accounting	\$ 238,445
	Comp Hardware/Software Maint	\$ 64,497
	Contract Services	\$ 901,511
	Travel Expense	\$ 31,378
Accounting Total		\$ 1,235,831
Engineering	Engineering	\$ 5,226
	Comp Hardware/Software Maint	\$ 6,743
	Contract Services	\$ -
	Travel Expense	\$ 18,585
Engineering Total		\$ 30,553
Legal	Comp Hardware/Software Maint	\$ 2,432
	Contract Services	\$ 631,557
	Travel Expense	\$ 10,498
	Legal	\$ 10,828
Legal Total		\$ 655,314
Management Professionals	Comp Hardware/Software Maint	\$ 4,208,589
	Contract Services	\$ 4,267,166
	Management Professionals	\$ 5,044,896
	Travel Expense	\$ 726,050
Management Professionals Total		\$ 14,246,701
Grand Total		\$ 16,168,400

Total Service and Sundry Charges
 Rate per hour ASI charges Aqua IL

	Hours	Amount	Per hour
Accounting	80,274	7,851,385	97.81
Engineering	25,461	2,692,195	105.74
Legal	7,479	1,061,385	141.91
Management Professionals	284,227	39,814,488	140.08
Grand Total	397,440	51,419,454	

Aqua America, Inc.
Average Per Hour Rate Benefit of Service Co.
Over Outside Professionals-Less Exclusion Costs

	Accounting Services	Engineering Services	Legal Services	Management Professionals	Total
Total Services Charges	7,851,385	2,692,195	1,061,385	39,814,488	51,419,454
Less Excludable:					
Contract Services	901,511	-	631,557	4,267,166	5,800,234
Travel Expenses	31,378	18,585	10,498	726,050	786,511
Computer Hardware/Software	64,497	6,743	2,432	4,208,589	4,282,261
Net Service Charges	6,853,999	2,666,867	416,898	30,612,683	40,550,448
Total Hours	80,274	25,461	7,479	284,227	397,440
Average Hourly Rate	85.38	104.74	55.74	107.71	102.03

Contract Services, Travel Expenses, and Computer Hardware/Software charges not included in Service Charge Hourly Rate:

Contract Services - charges that have already been assigned to outside professionals

Travel Expenses - charges would be billed separately and in addition to an outside contractor's hourly wage

Computer Hardware/Software - charges would be billed separately and in addition to an outside contractor's hourly wage

Aqua America, Inc.**Average Costs of Outside Professionals vs.****Service Co. Cost by Total Hours**

Type of Employee	Values Sum of HOURS	Average Outside Rate	Outside Cost for Service
Accounting	80,274	\$ 139	\$ 11,141,773
Engineering	25,461	\$ 185	\$ 4,705,879
Legal	7,479	\$ 369	\$ 2,757,646
Management Professionals	284,227	\$ 196	\$ 55,774,955
Grand Total	397,440		\$ 74,380,253
	Total Service Cost		\$ 46,120,059
	Difference		\$ 28,260,194

- Hours worked actually understates the cost advantages of the Service Co. An outside contractor would bill for every hour worked compared to a exempt Service Co. employee who charges a maximum of 8 hours per day.

**Aqua America, Inc.
Average Customer Service Cost
Per Customer**

<u>Service Company Call Center</u>	IL Allocation		Total Aqua	
Allocation	\$ 799,337	90%	\$ 10,847,049	91%
ACO Direct	84,324	10%	1,074,384	9%
Total ACO	<u>\$ 883,661</u>	100%	<u>\$ 11,921,434</u>	100%
 Wghtd Customer	 <u>70,995</u>		 <u>963,406</u>	
 ACO per Wghtd Customer	 <u>\$ 12.45</u>		 <u>\$ 12.37</u>	
 2016 American Water Works Assoc Benchmarking Survey				
Customer Service Cost per Account	\$ 24.91		\$ 24.91	
Inflation Adjustment (data set is from 2015)	6.17%		6.17%	
 Adjusted for Inflation	 <u>\$ 26.45</u>		 <u>\$ 26.45</u>	

Aqua America, Inc.
Inflation Calculation
CPI Index

	Annual CPI
2015	236.525
2019	251.107
CPI Differential	14.582
CPI Index Increase	6.17%

	Annual CPI
2014	234.812
2019	251.107
CPI Differential	16.295
CPI Index Increase	6.94%

	Annual CPI
2011	225.672
2019	251.107
CPI Differential	25.435
CPI Index Increase	11.27%

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

FIRST ATTORNEY GENERAL DATA REQUEST
DATED JULY 14, 2021

46. **Reconcile Cost Allocations from Tab 51 to Tab 59 – See Attachment.** Both Tab 51 and Tab 59 appear to provide different amounts related to costs allocated from PNG and Essential to Delta and PKY for the Base Period, and OAG was unable to reconcile these costs using Delta’s response to Staff’s First Series of Data Requests, question 6 (Staff DR 1-6) related to professional services expense. Part or all of this difference may be due to amounts at Tab 51 consisting of both “expensed” and “capitalized” amounts allocated to Delta and PKY (Tab 51 does not show the account description or account number where amounts are recorded), whereas Tab 59 only shows the “expensed” amounts.

Tab 51, page 1 of Attachment, shows PNG/Essential costs allocated to Delta of \$1,592,544 for the Base Period, and page 2 of Attachment, shows PNG/Essential costs allocated to PKY of \$236,015 for the Base Period (total PNG/Essential costs allocated to Delta/PKY of \$1,141,869).

Tab 59, shows “professional services expense” for the Base Period that includes Essential Utilities expense of \$1,107,763 related to Delta operations (and \$34,107 related to PKY operations). Also, Tab 59 shows “professional service expense” for the Base Period that includes Peoples Natural Gas expense of \$0 related to Delta operations (and \$5,460 related to PKY’s operations).

Provide a reconciliation of these costs and address the following:

- a. Provide information in a same or similar working Excel spreadsheet format as “OAG Attachment 3 – Expensed and Capitalized Amounts Allocated to Delta and PKY by PNG and Essential”, showing amounts allocated by PNG and Essential that are expensed and capitalized on the books of Delta and PKY, and amounts should be shown by service (using those services identified at Tab 51, Attachment pages 1 and 2, along with any other services) and by account number. This information should be provided for the calendar years 2017 to 2020, plus the Base Period ending August 31, 2021 and Forecasted Test Period ending December 31, 2022. Also, provide a reconciliation of these allocated expensed and capitalized amounts for the Base Period, to the Base Period allocated amounts shown at Tab 51 and Tab 59 for Delta and PKY.
- b. Explain why Tab 51 PNG/Essential amounts allocated to Delta of \$1,592,544 for the Base Period exceeds (and does not reconcile to) the Tab 59 Essential expense related to Delta operations (for professional service expense) of \$1,107,763 for the Base Period by an amount of \$484,781. Also, explain why the only PNG related expenses included at Tab 59 (as professional service expense) related to Delta’s operations for the Base Period shows a \$0 balance, so this does not assist with reconciling the difference of \$484,781 noted above. Please explain and reconcile the difference in the amounts between Tab 51 and Tab 59, and use information from Delta’s response to Staff DR 1-6 if possible.

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

FIRST ATTORNEY GENERAL DATA REQUEST
DATED JULY 14, 2021

- c. Explain why Tab 51 PNG/Essential amounts allocated to PKY of \$236,015 for the Base Period does not reconcile to the Tab 59 Essential expense related to PKY operations of \$34,107 for the Base Period. Explain why amounts allocated from PNG to Delta and PKY are not shown as a separate line item in the professional services accounts at Tab 59 (only a line item for “Essential” is shown, and the small amounts for the “PNG” line item do not appear to be allocated expenses from PNG). Please explain and reconcile the difference in the amounts between Tab 51 and Tab 59, and use information from Delta’s response to Staff DR 1-6 if possible.
- d. Explain if the Essential expenses shown on Delta’s books (\$1,107,763) and PKY’s books (\$34,107) from Tab 59 “professional service expenses”, along with the PNG expenses shown on Delta’s books (\$0) and PKY’s books (\$5,460) from Tab 59 “professional service expenses”, are not intended to reflect expenses allocated from Essential and PNG to Delta and PKY for the Base Period and Future Test Period. If these amounts are not allocated expenses, provide an explanation and supporting documentation for these amounts (including copies of related agreements/contracts and a copy of the 10 largest invoices from Essential and PNG). Also, reconcile these amounts to any supporting documents at Delta’s response to Staff DR 1-6 if possible.

Response:

A:

See file: “Attachment to AG 1-46 - OAG_Attachment_3_-_Expensed_and_Capitalized_Amounts_Allocated_to_Delta_and_PKY” for requested overview.

Essential Allocations:

All allocations from Essential are posted to account 9923000 Adm & Gen-Outsd Svcs and are expense (not capitalized) but are subject to indirect capitalization through General & Administrative (G&A) Surcharge. This surcharge is designed to capitalize a portion of Corporate or Administrative support costs, both labor and non-labor. The surcharge is applied to all capital expenses charged directly to a project.

See files “Attachment to AG 1-46 - 1300 Essential Allocations.xlsx” (PGKY) and “Attachment to AG 1-46 - 1600 Essential Allocations.xlsx” (Delta) for Essential Allocations that began in April 2020, which is when Essential became Delta’s indirect parent.

PNG Allocations:

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

FIRST ATTORNEY GENERAL DATA REQUEST
DATED JULY 14, 2021

Allocations from PNG are posted to the following expense accounts:

- 9903000 Customer Accounts - Customer Records & Collections
- 9920000 Admin & General – Salaries
- 9921000 Admin & Gen-Off Supplies
- 9923000 Admin & General - Outside Services Employed
- 9926000 Admin & General - Employee Benefits
- 9930200 Admin & Gen-Misc Exp
- 9408100 Taxes Other than Income Taxes - Utility Operating

Capital items post to the account 9101000 Plant in Service once placed in service.

See files “Attachment to AG 1-46 - 1300 PNG Allocations.xlsx” and “Attachment to AG 1-46 - 1600 PNG Allocations.xlsx” for PNG Allocations that began in 2018 for PGKY (1300) and began in 2019 for Delta (1600). There were no allocations prior to these years.

See file “Attachment to AG 1-46 - 2017 Service Company Allocations.xlsx” for 2017 allocations to PGKY (1300).

Regarding Tab 51 and 59 Reconciliation:

All Essential allocations are posted to Outside Services Account 9923000 Adm & Gen-Outsd Svcs and all are expense. These amounts tie between Tab 51 (Allocations) and 59 (Outside Services).

PNG allocations are posted to the various accounts below. Because Tab 59 is only Outside Services, only account 9923000 Admin & General - Outside Services Employed expenses are on the schedule and thus why Tab 51 (All Allocations) and 59 (Outside Services) do not tie for PNG allocations.

Accounts for PNG Allocations:

- 9903000 Customer Accounts - Customer Records & Collections
- 9920000 Admin & General – Salaries
- 9921000 Admin & Gen-Off Suppl
- 9923000 Admin & General - Outside Services Employed
- 9926000 Admin & General - Employee Benefits
- 9930200 Admin & Gen-Misc Exp
- 9408100 Taxes Other than Income Taxes - Utility Operating

Capital items post to the account 9101000 Plant in Service once placed in service.

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

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

See files “Attachment to AG 1-46 - 1300 Outside Services Base Period.xlsx”, “Attachment to AG 1-46 - 1600 Outside Services Base Period.xlsx”, “Attachment to AG 1-46 - 1300 Peoples KY Rate Case Allocated Expenses Base Period.xlsx”, and “Attachment to AG 1-46 - 1600 Peoples KY Rate Case Allocated Expenses Base Period.xlsx”, which shows the links between Tab 51 and 59.

B: See response in A regarding Tab 51 and 59 Reconciliation.

C: See response in A regarding Tab 51 and 59 Reconciliation.

D: The Essential expenses shown are intended to reflect expenses allocated from Essential and PNG to Delta and PKY for the Base Period and Future Test Period. See Response A for reconciling information/files.

Sponsoring Witness: William C. Packer

DELTA NATURAL GAS COMPANY, INC.**CASE NO. 2021-00185****FIRST ATTORNEY GENERAL DATA REQUEST****DATED JULY 14, 2021**

47. **Tab 51 Costs Allocated to Delta.** Tab 51, page 1 of the Attachment, shows costs allocated from PNG (and perhaps Essential) to Delta by service (Executive, Legal, Human Resources, etc.) primarily for periods 2019, 2020, Base Period and Forecasted test period. Also, page 1 states that no costs were allocated to Delta by PNG in 2018 because the Delta Services Agreement was not approved by the Commission until February 2019. Address the following regarding information at Tab 51, page 1:

- a. Regarding the costs at Tab 51, page 1 of the Attachment, explain which “service” costs by year, are “expensed” and which are “capitalized, and provide the corresponding account numbers recorded on Delta’s books.
- b. Explain and providing supporting documentation and calculations that show if Delta’s total O&M expenses have either increased or decreased (compared to from prior years) after PNG/Essential began allocating expenses to Delta.

First, explain and identify the amount and type of 2018 and 2019 directly incurred expenses by Delta (by account number and service) that were eventually eliminated, decreased, increased, or substituted by expenses allocated from PNG/Essential to Delta beginning in 2019 and 2020 (for example, the elimination and substitution of allocated service costs related Billing Services, Budget and Financial Strategy, Executive, General Accounting, Human Resources, and Information Technology Applications).

Second, compare the decrease in expenses for Delta for 2018 and 2019 to the increase in expenses allocated from PNG/Essential to Delta in the amount of \$113,472 for 2019 and \$924,969 for 2020, and provide the net increase or net decrease in expenses for Delta that resulted after allocations from PNG/Essential began. If there is a net “increase” in Delta expenses as a result of PNG/Essential allocations, explain why this supports the allocation of costs from PNG/Essential to Delta as being more a more reasonable, beneficial, and efficient process and result for Delta.

- c. Explain why costs allocated from PNG/Essential to Delta increased by a significant amount from \$113,472 in 2019 to \$924,969 in 2020, especially when the Delta Service Agreement was approved in early 2019 (February 2019) and it appears a greater portion of allocated expenses would have been allocated to Delta in 2019 (when using the amount of 2020 allocated costs as a comparison). Provide all supporting documentation and calculations.
- d. Regarding (c) above, explain why most of the increase in allocated costs was for the services of Budget and Financial Strategy, Executive, and Information Technology Applications.

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

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

- e. Explain why costs allocated from PNG/Essential to Delta increased significantly from \$924,969 in 2020 to \$1,592,544 in the Base Period (and essentially the same level for the Forecasted test period). Provide all supporting documentation and calculations.
- f. Regarding (e) above, explain why most of the increase in allocated costs was for the services of Billing Services, Budget and Financial Strategy, Executive, General Accounting, Human Resources and Information Technology Applications.

Response:

A:

See the response to Item No. 46 of these Requests.

B:

See file “Attachment to AG 1-47 - Delta 2018 Income Statement.pdf” showing operating expenses of \$29.3 Million and maintenance expenses of \$718 thousand in 2018 compared to \$26.1 Million and \$494 thousand in 2019 per the file “Attachment to AG 1-47 - 1600 FERC Income Statement 2019 and 2020.xlsx”. As a result of this comparison, allocations were not an increasing factor for expenses before and after PNG allocations began in 2019.

See file “Attachment to AG 1-47 - 1600 FERC Income Statement 2019 and 2020.xlsx” for O&M comparison for 2019 vs. 2020 (prior to Essential allocations). Operations expense decreased 7% and maintenance expense decreased 38% while sales of gas and total operating revenues decreased 8% and 8%. Total Administrative & General Operations Expense decreased 4% so allocations were not a material factor in changing O&M.

In summary, the information described above supports the allocation of costs from to Delta as being as a reasonable, beneficial, and efficient process and result for Delta.

C:

In 2020, Delta began receiving significantly more IT services from PNG. Delta’s allocations from Essential have stayed relatively consistent from month to month. For month to month comparison, see files below:

See file “Attachment to AG 1-46 - 1600 Essential Allocations.xlsx” (Delta) for Essential Allocations.

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

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

See file “Attachment to AG 1-46 - 1600 PNG Allocations.xlsx” (Delta) for PNG Allocations. Both of these files were provided in response to Item No. 46 of these Requests.

See file “Attachment to AG 1-47 - Essential Allocations by Service by Company by Year.xlsx” showing the consistent percentage of costs allocated from Essential annually. This file uses June 2021 actuals for April – December 2021.

See file “Attachment to AG 1-47 - PNG Allocations by Service by Company by Year.xlsx” showing the costs allocated across all companies, showing relative consistency in percentages allocated. Except as noted above, where Delta began receiving significantly more services, any slight increase or decrease between years can be attributed to either fluctuating total costs being allocated or changes to the allocation factors on an annual basis. This file uses June 2021 actuals for April – December 2021.

A description of the services and allocation basis for the services is described in the file “Attachment to AG 1-47 - PNG Companies LLC Cost Allocation Manual.docx”

See files “Attachment to AG 1-47 - 2020 Allocation Factors - 2019 YE Data_Final”, “Attachment to AG 1-47 - 2019 Allocation Factors - 2018 YE Data_Final.xlsx”, and “Attachment to AG 1-47 - 2018 Allocation Factors - 2017 YE Data_Final for CAM.xlsx” for the allocation methods/factors used to allocate expenses from PNG and Essential to Delta and PKY.

D:

In 2020, Delta began receiving significantly more IT services from PNG for IT projects. Also, there were staffing changes that resulted in Delta receiving greater services for Budget, Financial Strategy and Executive services. See answer in C for slight changes year over year.

E:

See answer to D.

F:

See answers to subpart D and E with respect to increased IT projects and IT services, as well as staffing changes that resulted in more services being provided to Delta. Changes from year to year in these services are due to fluctuations of total costs allocated as well as the changing underlying statistical allocation factors that drive the percentage of costs allocated.

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

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

See files “Attachment to AG 1-47 - 2020 Allocation Factors - 2019 YE Data_Final”, “Attachment to AG 1-47 - 2019 Allocation Factors - 2018 YE Data_Final.xlsx”, and “Attachment to AG 1-47 - 2018 Allocation Factors - 2017 YE Data_Final for CAM.xlsx” for the allocation methods/factors used to allocate expenses from PNG and Essential to Delta and PKY.

Sponsoring Witness: William C. Packer

4100 Delta Natural Gas Company, Inc. 01/01/2018 - 12/31/2018

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)	\$49,585,515.00	\$48,563,292.00	\$0.00	\$49,585,515.00	\$0.00
3. Operating Expenses					
4. Operation Expenses (401)	\$29,293,790.00	\$26,831,273.00	\$0.00	\$29,293,790.00	\$0.00
5. Maintenance Expenses (402)	\$717,736.00	\$790,741.00	\$0.00	\$717,736.00	\$0.00
6. Depreciation Expense (403)	\$6,658,020.00	\$6,389,586.00	\$0.00	\$6,658,020.00	\$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)		\$0.00			
10. Amort of Property Losses, Unrecovered Plant and Regulatory Study Costs (407.1)					
11. Amort. of Conversion Expenses (407.2)					
12. Regulatory Debits (407.3)					
13. (Less) Regulatory Credits (407.4)					
14. Taxes Other than Income Taxes (408.1)	\$3,216,894.00	\$3,175,097.00	\$0.00	\$3,216,894.00	\$0.00
15. Income Taxes - Federal (409.1)	\$1,606,840.00	\$2,724,036.00	\$0.00	\$1,606,840.00	\$0.00
16. Income Taxes - Other (409.1)	\$283,821.00	\$534,863.00	\$0.00	\$283,821.00	\$0.00
17. Provision for Deferred Income Taxes (410.1)	\$1,528,309.00	\$455,161.00	\$0.00	\$1,528,309.00	\$0.00
18. (Less) Provision for Deferred Income Taxes (411.1)					
19. Investment Tax Credit Adj. - Net (411.4)		\$0.00			
20. (Less) Gains from Disp. of Utility Plant (411.6)					

PNG Companies LLC

Cost Allocation Manual

TABLE OF CONTENTS

I.	Purpose and Scope.....	3
II.	Basis for Corporate Cost Allocation Manual.....	3
III.	General Description of Cost Allocation Methodology.....	3
IV.	Overview of Corporate Accounting System.....	4
V.	Corporate Cost Tracking – Cost Object System.....	4
VI.	Corporate Cost Allocation Principles.....	6
VII.	Allocation Codes – Current Allocation Percentages.....	14
VIII.	Intercompany Billing Process.....	18
IX.	Direct Charges.....	18

I. Purpose and Scope

This Cost Allocation Manual describes the methodologies and procedures for the allocation of the costs of shared assets, employees, and services among PNG Companies LLC (PNG Companies) and its affiliates. These methodologies and procedures have been developed to be consistent with the applicable state and federal regulatory requirements, to protect ratepayers and to ensure the integrity of the financial information presented for each entity within the LDC Funding LLC company structure. The methodologies and procedures described in this Cost Allocation Manual were in effect from January 1, 2018 to December 31, 2018.

II. Basis for Corporate Cost Allocation Manual

PNG Companies and its affiliated have in place accounting controls designed to prevent cross-subsidization by requiring that sales of non-commodity goods and services among affiliates be at fully allocated cost and that any shared services are properly allocated among affiliates.

This manual provides that PNG Companies and its affiliates will maintain accounts and records such that costs incurred by a utility and its affiliates may be clearly identified.

III. General Description of Cost Allocation Methodology

The basic goal of these corporate cost allocation methods is to ensure proper distribution of costs among the regulated utility and its affiliates and to minimize the time and expense necessary to record and audit transactions.

Within the PNG Companies system, cost allocation is the process of assigning a single expenditure to one or more legal entities and business segments. When used in the context of a regulatory proceeding determining revenue requirements for a regulated utility, cost allocation can refer to a set of accounting practices that correctly assigns costs and can be used to prevent cross-subsidization between the regulated utility and its non-regulated affiliates.

PNG Companies captures and allocates costs in a fair and equitable manner between regulated and non-regulated operations by addressing two basic questions when making determinations about cost allocations:

1. What basis should be used for cost allocation?
2. Which costs will (or should) be allocated?

The costs of rendering services of a department should not include incremental out-of-pocket expenses that are incurred for the direct benefit and convenience of an individual Company or group of Companies. Convenience Payment WBS Elements have been established to accomplish this allocation.

IV. Overview of Corporate Accounting System

PNG Companies employs an SAP ERP system to produce a corporate general ledger for internal and external reporting. SAP is the main repository for accumulating financial data from SAP modules and automated feeder systems as well as receiving data from manual journal entries. The account key in SAP consists of four fields: (1) company code; (2) cost object; (3) profit center (required for revenue but derived for all other transactions); and (4) general ledger account. The accounting key is illustrated as follows:

Company Code	Cost Object	Profit Center	G/L Account
XXXX	Varies	PXXXXXX	XXXXXXX

The cost object field can be populated with one of three values: an order, a cost center, or a Work Breakdown Structure (WBS) element. A cost object is only required for expense G/L accounts. All revenue accounts and some balance sheet accounts require a Profit Center, but not a cost object.

SAP uses general ledger accounts in their account key and derives, either directly or through the cost object, the account that is governed by FERC's Uniform System of Accounts prescribed for Public Utilities.

V. Corporate Cost Tracking – Cost Object System

Cost Objects – Definition

Cost objects provide the means for collecting and allocating costs. Cost objects are defined as either cost center, orders or WBS elements. Expenses can be charged directly to a cost center, collected via an order, or accumulated through a hierarchy via a WBS element. All of these elements exist in the controlling (CO) module of SAP.

The companies within the LDC Funding system use these various cost objects depending on the nature of the charge and the reporting needs of the cost center making the charge. WBS elements are used mainly to accumulate capital expenditures and retirements, but they can also be used for expense charges. Cost centers and orders are used to accumulate charges; cost centers only for expense; while orders are only used for capital expenditures and must always settle to a WBS element. Capital and short-term expense cost objects are closed once the project is complete. Open cost objects are reviewed to determine if they meet current business needs and appropriate changes are made, as necessary.

Cost Object Structure

Cost objects provide the means for collecting and allocating costs. All PNG Companies costs must be allocated to the appropriate entities within the LDC Funding structure. This is accomplished using the various accounting information provided on the cost object set-up.

WBS Elements are set up on a specific company and always contain a settlement rule that defines where the cost charged will end up at month end when all cost objects are settled. A capital charge settles to the appropriate capital G/L account; if expense, the charge settles to the appropriate expense cost center.

Cost centers are assigned to a specific company, are always expense and are set up as either senders or receivers. When a charge is booked to a receiver cost center, that is the final resting place and no other movement of the charge will occur. When a charge is booked to a sender cost center, the charge will be assessed at the end of the month to the appropriate receiver cost centers based on one of the allocation factors defined later in this manual.

Orders are assigned to a specific company and either have settlement rules or they are part of an assessment. The orders with settlement rules settle to WBS elements. The orders that are part of an assessment are assigned to a cycle that will allocate charges based on one of the allocation factors defined later in this manual.

Settlements and assessments are run at the end of each month as part of the SAP monthly closing process.

Cost Object ID Guidelines

The use of cost objects is required for all expenses. Revenue and commodity transactions do not require cost objects, but require a profit center which is assigned at point of entry into the system.

Cost Object Accounting Key Requirements

A cost object contains three required accounting elements: the company code, responsible cost center, and settlement rule (if settlement order) or user status (if assessment order, which defines allocation factor to be used). In addition, a FERC indicator is included for the cost objects, if necessary. All receiver cost centers must be assigned a default FERC indicator, but orders and WBS elements are only assigned a FERC indicator if circumstances dictate it is necessary.

VI. Corporate Cost Allocation Principles

Costs of Rendering Services – (Methods of Cost Allocation)

LDC Funding is primarily a natural gas distribution utility operating in Pennsylvania, West Virginia, and Kentucky. PNG Companies provides various accounting, administrative, financial, purchasing, computing, managerial, operational and legal services. Such services are provided at cost.

Wholly-owned subsidiaries of the LDC Funding include five natural gas distribution companies: Peoples Natural Gas Company LLC (“Peoples”) and Peoples Gas Company LLC (“PGC”), which operate under the jurisdiction of the Pennsylvania Public Utility Commission (PA PUC), and Peoples Gas WV LLC, Peoples Gas KY LLC and Delta Natural Gas Company (“Delta”), which are also subject to rate regulation by their respective Public Utility Commissions.

LDC Funding also has wholly-owned non-regulated subsidiaries including: Peoples Homeworks LLC, PNG Gathering LLC, Delta Resources, LLC, Delgasco, LLC and Enpro, LLC.

PNG Companies provides services in accordance with the service agreements entered into with each client company. PNG Companies' accounting system utilizes an account number structure for the purpose of accumulating and charging costs to the appropriate client company. The accounting system allows PNG Companies to supply accounting records and information to the client companies in enough detail to allow them to record and support their costs in accordance with the FERC Uniform System of Accounts.

Allocations for each department within PNG Companies have been selected based on factors that are associated with the level of effort for the companies that are supported. Where multiple factors influence the work effort, a weighted average of those factors is used to determine the allocation percentages.

Allocation Factors

Service	Description of Services	Function	Allocation Basis
Accounting	Provide the organization, direction and resources to Affiliated Companies for accounting matters, including the development of accounting practices, procedures and controls, the maintenance of the general ledger and related subsidiary systems such as fixed assets, the preparation and analysis of financial reports, and the processing of certain accounts	General Accounting	O&M less purchased gas expense; Fixed Assets added, retired or transferred; Accounts Payable documents processed)
		Fixed Assets	Fixed Assets added, retired or transferred

	such as accounts payable and accounts receivable. Coordinate the examination of accounting records with the independent public accountants.	Accounts Payable	Accounts Payable documents processed
Auditing	Periodically audit the accounting and other records and processes maintained by Affiliated Companies. The audit staff will report on their examination and submit recommendations, as appropriate, on improving methods of internal control and accounting procedures. Interact with and report to the Risk & Audit Committee regarding internal audit results and Risk Register analysis.	Auditing	O&M less purchased gas expense; capex (Previous year's services billed for future periods)
Budgets and Financial Strategy	Provide the organization, direction and resources to Affiliated Companies for the study, planning and reporting of 5-year financial business plan and financial strategy, O&M and capital expenditures, economic analyses, special projects and benchmarking. Coordinate information and activities among parent company and Board of Directors. Support Board of Directors meetings through preparation of various management reports.	Budgets and Financial Strategy	O&M less purchased gas expense; capex (Previous year's services billed for future periods)
Business Operations	Perform general business and operations support services, including business, plant and facilities operation, maintenance and management including physical security, fleet, mail services, and record retention	Facilities	Office Square Footage
		Fleet	Number of Vehicles

		All Other	Employees
Community Relations	Formulate and assist with public relations, advertising, and external/internal communications programs and with the administration of corporate contribution and community affairs programs.	Community Relations	Customers
Customer Services	Provide organization, direction, resources and systems dedicated to customer service, including billing, remittance, credit, collections, customer relations, call centers and metering.	Customer Services	Customers
Executive	Direct and advise Affiliated Companies in the solution of major problems and in the formulation and execution of the general plans and policies of Affiliated Companies. Advise and direct Affiliated Companies as to operations, issues arising out of or required by the various Federal and State regulatory requirements, business, public utilities and corporation laws, the selection of management and administrative personnel, the representation of Affiliated Companies before regulatory bodies, proposals for capital expenditures, budgets, financing, acquisition and disposition of properties, expansion of business, rate structures, public relationships and other related matters.	Executive	O&M less purchased gas expense; capex - Adj for CEO (Previous year's services billed for future periods)
Gas Control	Provide monitoring of the flow and control of the Affiliated Companies' operating systems.	Gas Control	Control Points

<p>Gas Supply (Planning/Gas Supply Local Production)</p>	<p>Direct and advise Affiliated Companies in all matters relating to Gas Supply including gas supply planning, supply portfolio design, interstate and local gas acquisition, gas hedging, gas scheduling, contract support and regulatory support.</p>	<p>Gas Supply Planning</p>	<p>System Throughput</p>
		<p>Local Production</p>	<p>PO Taps</p>
<p>Human Resources</p>	<p>Provide the organization, direction and resources to Affiliated Companies for the formulation and administration of human resources policies and programs relating to the Affiliated Companies' payroll, labor relations, personnel administration, training, wage and salary administration and employee services and health and worker's compensation. Direct and administer all medical and health activities of Affiliated Companies. Provide central administration for employee benefit and pension plans of Affiliated Companies. Advise and assist Affiliated Companies in the administration of such plans and prepare and maintain records of employee and company accounts under the said plans, together with such statistical data and reports as are pertinent to the plans.</p>	<p>Human Resources</p>	<p>Employees</p>

<p>Information Technology, Electronic Transmission and Computer Services (Applications; Telecommunications)</p>	<p>Provide the organization and resources for the operation of an information technology function including the development, implementation and operation of a centralized data processing facility and the management of a telecommunications network. This function includes the central processing of computerized applications and support of individual applications in Affiliated Companies. Develop, implement, and process those computerized applications for Affiliated Companies that can be economically best accomplished on a centralized basis.</p>	<p>Information Technology, Electronic Transmission and Computer Services (Applications; Telecommunications)</p>	<p>Customers and Users (50/50)</p>
<p>Land Management</p>	<p>Provide oversight and procure necessary land rights of way or parcel purchases/dispositions. Manage associated right of way lease agreements.</p>	<p>Land Management</p>	<p>Capital Budget</p>
<p>Legal</p>	<p>Provide Legal services in connection with, or in support of, any of the other services provided hereunder including, but not limited to, general corporate matters</p>	<p>Legal</p>	<p>O&M less purchased gas expense; capex (Previous year's services billed for future periods)</p>
<p>Legislative (Government) Affairs</p>	<p>Formulate and support public relations with the administration of corporate contribution and community affairs programs. Represent and support the Affiliated Companies' interests in existing and emerging legislation</p>	<p>Legislative (Government) Affairs</p>	<p>Customers - PA Only</p>
<p>Operations</p>	<p>Direct and advise Affiliated Companies in the study, planning, engineering and construction of plant facilities of the Affiliated Companies as a whole, and advise, assist and manage the planning, engineering (including maps and records), field customer service,</p>	<p>Field Customer Service</p>	<p>Customers</p>
		<p>Field Operations</p>	<p>Miles of Pipe</p>
		<p>GIS Planning & Pipeline Assessment</p>	<p>Miles of Pipe</p>

	<p>construction, operations, maintenance, employee safety, environmental (identifying, managing and remediating environmental threats or risks), vegetation maintenance and other compliance activities of Affiliated Companies. Develop long-range operational programs for the Affiliated Companies and direct and advise in the coordination of such programs with the programs of the other Affiliated Companies. Provide services related to maintenance, testing and repair of meters.</p>	<p>Construction Management; Pipeline Replacement Program</p>	<p>Capital Budget</p>
		<p>Meter Management</p>	<p>Number of Meters</p>
<p>Rates & Regulatory Affairs</p>	<p>Provide the organization, direction and resources to Affiliated Companies for the submission and support of all state and federal</p>	<p>Rates</p>	<p>Regulated Revenue</p>
		<p>Transportation Services</p>	<p>Sales and Transportation Volumes</p>

	regulatory filings and programs and manage their relationships with state and federal commissions, federal, state and local governments, agencies and legislative bodies. Prepare and support all regulatory filings including base rate case, gas cost recovery and tariff filings. Advise and direct the analysis of rate structure, and the formulation of rate policies. Provide the organization, direction and resources to Affiliated Companies for proceedings before regulatory bodies involving the rates and operations of Affiliated Companies where such rates and operations directly or indirectly affect Affiliated Companies. Provide the organization, direction and resources to Affiliated Companies to create and manage various universal service programs in compliance with regulatory requirements. Also, provide customer requirements forecasting in support of daily, monthly, seasonal and long-range usage and financial estimates.	Customer Relations	Customers
Risk Management	Provide the organization, direction and resources to Affiliated Companies for securing requisite insurance, in the purchase and administration of all property, casualty and in providing risk prevention advice.	Risk Management	Insurance Premiums
Safety & Training	Provide services related to safety programs. Develop and facilitate technical and safety training for workers associated with operational activities, including mainline, meter, fleet, warehouse, field engineering and dispatch.	Safety & Training	Field Union Employees
Sales & Marketing	Plan, formulate, implement and administer Affiliated Companies'	Large Volume Sales	Customers - C&I

	marketing and transportation programs, as well as provide associated marketing services to assist Affiliated Companies with improving customer satisfaction, load retention, growth of gas sales and deliveries.	Residential Sales	Customers - Residential
Software Pooling	Provide services related to safety programs. Develop and facilitate technical and safety training for workers associated with operational activities, including mainline, meter, fleet, warehouse, field engineering and dispatch.	Software Pooling	Employees; Customers
Supply Chain	Direct and advise Affiliated Companies in the procurement of real and personal property, materials, supplies and services, conduct purchase negotiations, prepare procurement agreements and administer programs of material control.	Purchasing	\$ values of PO purchases
		Materials Management	\$ value of material inventory purchases
Tax Accounting and Compliance	Provide the organization, direction and resources to Affiliated Companies for the preparation of Federal and other tax returns, and generally advise Affiliated Companies as to any problems involving taxes.	Tax Accounting and Compliance	Income and deductions per tax return
Treasury and Cash Management	Provide direction and services related to managing all administrative activities associated with financing, including management of capital structure; cash, credit and other risk management activities; investment and commercial banking relationships; and general financing activities.	Treasury and Cash Management	O&M less purchased gas expense; capex (Previous year's services billed for future periods)
Use of Space	Use or lease of office, warehouse, storage and other space or facilities, associated warehousing and storage services	Use of Space	Employees; Customers

VII. Allocation Codes – Current Allocation Percentages

Allocation Code	Allocation Percentages	Billing Cost Center - Company Billed
\$ value of material inventory purchases	53.48%	BILL1000P
	39.08%	BILL1000E
	4.92%	BILL3100
	2.52%	BILL1200
	100.00%	Total
\$ value of PO purchases	51.56%	BILL1000P
	37.68%	BILL1000E
	9.68%	BILL3100
	0.15%	BILL1300
	0.93%	BILL1200
	100.00%	Total
Accounts Payable documents processed	39.71%	BILL1000P
	29.02%	BILL1000E
	24.09%	BILL3100
	0.15%	BILL1500
	0.75%	BILL1300
	5.28%	BILL1200
	0.76%	BILL1400
	0.11%	BILL2200
	0.07%	BILL2100
	0.03%	BILL2000
	0.02%	BILL4000
	100.00%	Total
Accounts Receivable documents processed	51.43%	BILL1000P
	37.58%	BILL1000E
	8.74%	BILL3100
	0.42%	BILL1300
	1.83%	BILL1200
	100.00%	Total
Budget - Design	56.30%	BILL1000P
	39.97%	BILL1000E
	3.50%	BILL3100
	0.23%	BILL1200
	100.00%	Total

Budget - Engineering	56.21%	BILL1000P
	39.62%	BILL1000E
	3.80%	BILL3100
	0.37%	BILL1200
	100.00%	Total
Budget - Pipeline	56.37%	BILL1000P
	40.83%	BILL1000E
	2.62%	BILL3100
	0.17%	BILL1200
	100.00%	Total
Capital Budget - Non Gen & IT	57.01%	BILL1000P
	37.08%	BILL1000E
	5.25%	BILL3100
	0.11%	BILL1300
	0.55%	BILL1200
	100.00%	Total
Customers	51.43%	BILL1000P
	37.58%	BILL1000E
	8.74%	BILL3100
	0.42%	BILL1300
	1.83%	BILL1200
	100.00%	Total
Customers - C&I	56.37%	BILL1000P
	32.82%	BILL1000E
	8.71%	BILL3100
	2.10%	BILL1200
	100.00%	Total
Customers - Residential	51.06%	BILL1000P
	37.94%	BILL1000E
	8.74%	BILL3100
	0.45%	BILL1300
	1.81%	BILL1200
	100.00%	Total
Employees (Users)	54.55%	BILL1000P
	32.45%	BILL1000E
	10.46%	BILL3100
	0.71%	BILL1300
	1.83%	BILL1200
	100.00%	Total
Employees and annuitants	37.29%	BILL1000P
	49.04%	BILL1000E

	9.82%	BILL3100
	1.07%	BILL1300
	2.78%	BILL1200
	100.00%	Total
Field Union Employees	46.33%	BILL1000P
	32.55%	BILL1000E
	17.94%	BILL3100
	0.88%	BILL1300
	2.30%	BILL1200
	100.00%	Total
Fixed Assets added, retired or transferred	49.17%	BILL1000P
	40.03%	BILL1000E
	9.55%	BILL3100
	0.18%	BILL1500
	0.22%	BILL1300
	0.85%	BILL1200
	100.00%	Total
Gas purchase volumes	49.53%	BILL1000P
	36.47%	BILL1000E
	11.95%	BILL3100
	0.25%	BILL1300
	1.80%	BILL1200
	100.00%	Total
Income and deductions per tax return	44.33%	BILL1000P
	31.66%	BILL1000E
	10.24%	BILL3100
	0.04%	BILL1500
	0.25%	BILL1300
	1.63%	BILL1200
	0.58%	BILL1400
	7.57%	BILL2200
	0.88%	BILL2100
	2.82%	BILL2000
	100.00%	Total
Insurance premiums	51.69%	BILL1000P
	29.94%	BILL1000E
	16.34%	BILL3100
	0.37%	BILL1300
	1.66%	BILL1200
	100.00%	Total
Miles (ft) of Pipeline	55.27%	BILL1000P

	28.46%	BILL1000E
	14.21%	BILL3100
	2.06%	BILL1200
	100.00%	Total
Number of Stations	53.12%	BILL1000P
	21.88%	BILL1000E
	25.00%	BILL3100
	100.00%	Total
O&M less purchased gas expense	54.60%	BILL1000P
	27.18%	BILL1000E
	12.17%	BILL3100
	0.04%	BILL1500
	0.82%	BILL1300
	2.28%	BILL1200
	0.53%	BILL1400
	2.23%	BILL2200
	0.04%	BILL2100
	0.10%	BILL2000
	0.01%	BILL4000
	100.00%	Total
O&M less purchased gas expense; capex	54.55%	BILL1000P
	32.45%	BILL1000E
	10.46%	BILL3100
	0.71%	BILL1300
	1.83%	BILL1200
	100.00%	Total
Office square footage	65.72%	BILL1000P
	14.37%	BILL1000E
	18.37%	BILL3100
	0.59%	BILL1300
	0.95%	BILL1200
	100.00%	Total
PO Taps	49.47%	BILL1000P
	23.04%	BILL1000E
	26.86%	BILL3100
	0.63%	BILL1200
	100.00%	Total
Regulated Revenue	50.21%	BILL1000P
	36.44%	BILL1000E
	11.70%	BILL3100
	0.19%	BILL1300

	1.46%	BILL1200
	100.00%	Total
Sales and delivery volumes	47.74%	BILL1000P
	35.74%	BILL1000E
	14.90%	BILL3100
	0.15%	BILL1300
	1.47%	BILL1200
	100.00%	Total
System throughput (Sales & Transp)	47.56%	BILL1000P
	35.02%	BILL1000E
	15.79%	BILL3100
	0.14%	BILL1300
	1.49%	BILL1200
	100.00%	Total
Vehicles	57.70%	BILL1000P
	22.63%	BILL1000E
	15.83%	BILL3100
	1.08%	BILL1300
	2.76%	BILL1200
	100.00%	Total

VIII. Intercompany Billing Process

The billing cycle is a vital component of cost control and cost settlement.

During closing, various journal entries are processed for PNG Companies. These journal entries contain cost objects that are set up to automatically create the affiliated relationship upon settlement. Once the closing process is complete, billings are prepared and reviewed. The supporting documentation details the charges and is reviewed before being submitted for payment.

Each month in which the billings are issued, the open charges are cleared in the G/L via offset to the Intercompany short-term borrowing facility.

IX. Direct Charges

Separate from allocated costs, PNG Companies also incurs costs on a direct-charge basis. Employees who are assigned to work for one particular project will direct-charge their costs to only that project. Corporate employees will direct-charge a company when their workload for the respective project or company is heavier than normal. At all other times, corporate employees will allocate their costs based upon the procedures detailed in this manual.

X. Other Affiliated Agreements

Under PNG Companies, there is also an Operational Agreement that allows for support for various Operational activities between Peoples Natural Gas Company and Peoples Gas Company based on the factors identified below:

Service	Description of Services	Function	Allocation Basis
Operations - Field Operations	Manage and Supervise in the study, planning, and operation of plant facilities of Affiliated Companies as a whole, and advise, assist and manage the planning, operations, maintenance, environmental (identifying, managing and remediating environmental threats or risks), vegetation maintenance and other compliance activities (i.e. Pipeline Integrity) of Affiliated Companies.	Compliance Corrosion Damage Prevention Leak Survey Pipeline Maintenance Pressure	Miles (ft) of Pipeline
Operations - Measurement	Manage, Supervise, Advise and assist in the study, planning, and operation of measurement and demarcation facilities of the Affiliated Companies.	Demarcation and Measurement standards	Throughput
Operations - Construction	Manage, Supervise , Advise and assist in the study, planning, engineering (including maps and records), and construction of plant facilities of the Affiliated Companies.	Design Engineering Pipeline Replacement	Capital Budget
Operations - Field Customer Service	Manage, Supervise, advise and assist in the study, planning, and operation of field customer service activities	Field Customer Service	Customers
Operations - Compression	Manage, Supervise, Advise and assist in the study, planning, and operation of compression facilities of the Affiliated Companies.	Compression	Number of Stations

All field union personnel charge individual capital projects for the specific entity that is being supported. O&M projects are charged based on various activities and are allocated at the shop level based on various factors – primarily number of customers and miles of pipe that are relevant to the territory supported. All management employees are directed to charge specific default WBS Elements based on their home cost center that allocated the support costs based on the same factors as the union personnel. Regular review of time charging occurs to ensure that there are no “residual” costs.

XI. Convenience Payments

The costs of rendering services of a department should not include incremental out-of-pocket expenses that are incurred for the direct benefit and convenience of an individual Company or group of Companies. Convenience Payment WBS Elements have been established to accomplish this allocation. These WBS Elements have been set up for each area as applicable and are allocated to the various entities based on the factors described in VI. Corporate Cost Allocation Principles. Each convenience WBS Element follows a standard naming convention so that they are easily identifiable: CP.(Support Area).(Companies Supported – ALL; PA; EGC). The settlement rules for these WBS Elements are updated annually based on the revised statistics used for the PNG Companies allocations.

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

FIRST ATTORNEY GENERAL DATA REQUEST
DATED JULY 14, 2021

48. **Tab 51 Costs Allocated to PKY.** Tab 51, page 2 of the Attachment, shows costs allocated from PNG (and perhaps Essential) to PKY by service (Executive, Human Resources, etc.) primarily for periods 2018, 2019, 2020, Base Period and Forecasted test period (PKY was transferred to Delta in 2021). Address the following regarding information at Tab 51, page 2:
- a. Regarding the costs at Tab 51, page 2 of the Attachment, explain which “service” costs by year, are “expensed” and which are “capitalized, and provide the corresponding account numbers recorded on PKY’s books.
 - b. Explain and provide supporting documentation and calculations that show if PKY’s total O&M expenses have either increased or decreased (compared to from prior years) after PNG/Essential began allocating expenses to PKY. If there is a net “increase” in PKY expenses as a result of PNG/Essential allocations, explain why this supports the allocation of costs from PNG/Essential to PKY as being more a more reasonable, beneficial, and efficient process and result for PKY.
 - c. Explain why costs allocated from PNG/Essential to PKY fluctuated from year-to-year, increasing by about \$15,000 from 2018 to 2019, decreasing by about \$33,000 from 2019 to 2020, increasing by about \$26,000 from 2020 to the Base Period, and decreasing by about \$11,000 from the Base Period to the Forecasted test period. A
 - d. Regarding (c) above, explain why most of the fluctuation in allocated costs from year-to-year was related to the services of Executive, General Accounting, Human Resources, and Various.

Response:

A:

Essential Allocations:

All allocations from Essential are posted to account 9923000 Adm & Gen-Outsd Svcs and are expensed (not capitalized), but are subject to indirect capitalization through General & Administrative (G&A) Surcharge. This surcharge is designed to capitalize a portion of Corporate or Administrative support costs, both labor and non-labor. The surcharge is applied to all capital expenses charged directly to a project.

See files “Attachment to AG 1-46 - 1300 Essential Allocations.xlsx” (PGKY) for Essential Allocations that began in April 2020.

PNG Allocations:

Allocations from PNG are posted to the following expense accounts:

DELTA NATURAL GAS COMPANY, INC.

CASE NO. 2021-00185

FIRST ATTORNEY GENERAL DATA REQUEST

DATED JULY 14, 2021

- 9903000 Customer Accounts - Customer Records & Collections
- 9920000 Admin & General – Salaries
- 9921000 Admin & Gen-Off Suppl
- 9923000 Admin & General - Outside Services Employed
- 9926000 Admin & General - Employee Benefits
- 9930200 Admin & Gen-Misc Exp
- 9408100 Taxes Other than Income Taxes - Utility Operating

Capital items post to the account 9101000 Plant in Service once placed in service.

See files “Attachment to AG 1-46 - 1300 PNG Allocations.xlsx” for PNG Allocations that began in 2018 for PGKY (1300).

See file “Attachment to AG 1-46 - 2017 Service Company Allocations.xlsx” for 2017 allocations to 1300 PGKY.

B:

See file “Attachment to AG 1-48 - 1300 FERC Income Statement 2017 and 2018.xlsx” for O&M comparison for 2017 vs. 2018 (prior to PNG allocations). Operations expense increased 9% and maintenance expense increased 6% while sales of gas and total operating revenues increased 19%. Total Administrative & General Operations Expense decreased 8% so allocations were not the cause of the O&M increases.

See file “Attachment to AG 1-48 - 1300 FERC Income Statement 2019 and 2020.xlsx” for O&M comparison for 2019 vs. 2020 (prior to Essential allocations). Operations expense decreased 19% and maintenance expense decreased 12% while sales of gas and total operating revenues decreased 26% and 25%. Total Administrative & General Operations Expense increased only 4% so allocations were not a material factor in changing O&M.

In summary, the immaterial changes described above support the allocation of costs from PNG/Essential to PKY as being a reasonable, beneficial, and efficient process and result for PKY.

C:

See file “Attachment to AG 1-46 - 1300 Essential Allocations.xlsx” (PGKY) for Essential Allocations.

See file “Attachment to AG 1-46 - 1300 PNG Allocations.xlsx” (PGKY) for PNG Allocations

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

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

See file “Attachment to AG 1-47 - Essential Allocations by Service by Company by Year.xlsx” showing the consistent percentage of costs allocated from Essential annually.

See file “Attachment to AG 1-47 - PNG Allocations by Service by Company by Year.xlsx” showing the costs allocated across all companies, showing relative consistency in percentages allocated. Any slight increase or decrease between years can be attributed to either fluctuating total costs being allocated or changes to the allocation factors on an annual basis.

A description of the services and allocation basis for the services is described in the file “Attachment to AG 1-47 - PNG Companies LLC Cost Allocation Manual.docx”

See files “Attachment to AG 1-47 - 2020 Allocation Factors - 2019 YE Data_Final”, “Attachment to AG 1-47 - 2019 Allocation Factors - 2018 YE Data_Final.xlsx”, and “Attachment to AG 1-47 - 2018 Allocation Factors - 2017 YE Data_Final for CAM.xlsx” for the allocation methods/factors used to allocate expenses from PNG and Essential to Delta and PKY.

D:

Changes from year to year in these services are due to fluctuations of total costs allocated as well as the changing underlying statistical allocation factors that drive the percentage of costs allocated.

See files “Attachment to AG 1-47 - 2020 Allocation Factors - 2019 YE Data_Final”, “Attachment to AG 1-47 - 2019 Allocation Factors - 2018 YE Data_Final.xlsx”, and “Attachment to AG 1-47 - 2018 Allocation Factors - 2017 YE Data_Final for CAM.xlsx” for the allocation methods/factors used to allocate expenses from PNG and Essential to Delta and PKY.

Sponsoring Witness: William C. Packer

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

FIRST ATTORNEY GENERAL DATA REQUEST
DATED JULY 14, 2021

49. **Affiliate Costs Allocated/Direct Assigned to Delta and PKY (UPDATE) – See Attachment.** Delta’s response to Staff’s First Set of Data Requests, question 10 (Staff DR 1-10), refers to Service Agreements for allocating costs from PNG and Essential to Delta (and PKY), and for allocating costs from Delta to other affiliates. Also, Tab 51 states that affiliate activities are governed by Service Agreements and the CAM, and it provides some basic information regarding amounts allocated from PNG to Delta and PKY for the periods 2018 through the Forecasted test period. This OAG data request seeks more detailed information than is provided in Tab 51. Provide the following information for the calendar years 2017 to 2020, plus the Base Period August 31, 2021 (and provide periodic monthly updates throughout 2021) and the Forecasted Test Period December 2022:
- a. Provide information in a same or similar working Excel spreadsheet format as “OAG Attachment 4 – Expenses Allocated and Direct Assigned to Delta and PKY by PNG and Essential”, showing expenses allocated and direct assigned from PNG and Essential to Delta and PKY by service (Executive, Human Resources, Legal, etc.) and by related expense account number on the books of Delta and PKY books for each of above periods (including the Base Period in this filing with 7 months actual and 5 months budgeted, along with periodic monthly updates for actual amounts). Also, if Essential allocates and direct assigns other expenses to Delta and PKY (that are not first allocated or direct assigned to PNG), then provide this same information for expenses allocated and direct assigned from Essential to Delta and PKY. For each service and/or related expense account number, identify the related allocation method/factor (and detailed formula) that is used to allocate expenses to Delta and PKY for each of the related periods.
 - b. Regarding (a) above, provide the amount of the cost pool (by service or other grouping) that is allocated from PNG and Essential to Delta and PKY, and provide the related specific allocation method/factor, and explain why the related allocation method/factor is reasonable and an appropriate cost driver and cost-causer for each cost pool.
 - c. Provide the amount of the cost pool (by service or other grouping) that is used for allocating costs from Essential to PNG (which are then subject to being allocated from PNG to Delta and PKY) and the related specific allocation method/factor, and explain why the related allocation method/factor is reasonable and an appropriate cost driver and cost-causer for each cost pool.
 - d. Regarding (a) above, provide an explanation and documentation supporting the reason for the change from year to year, in the amounts: 1) allocated to Delta and PKY for each service; and 2) direct assigned to Delta and PKY for each service. Also, address each of the following possible reasons for change in allocated and direct assigned costs from year-to-year to Delta and PKY (along with other relevant reasons):

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

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

- i) Change in the allocation method/factor.
 - ii) Change in the costs included in various cost pools.
 - iii) Change in the number or types of services.
 - iv) Change (increase or decrease) in the PNG expenses subject to being allocated or direct assigned to Delta and PKY (this could include a change in the amount of expenses being allocated from Essential to PNG, which are then subject to being allocated to Delta and PKY).
 - v) Delta and PKY payroll costs (and employees) shifted to PNG or Essential (or vice versa with payroll costs shifted to Delta or PKY) and are now being allocated back to Delta and PKY (by PNG or Essential) under a Service Agreement/CAM (and are no longer being treated as Delta or PKY payroll costs). For example, this might relate to services previously provided at the affiliate level by Delta, but now being provided on a more centralized basis by PNG or Essential.
 - vi) Reorganization and/or acquisition by another entity.
 - vii) Other reasons (explain).
- e. Regarding (a) above, for each of the allocation methods/factors used to allocate expenses from PNG and Essential to Delta and PKY, provide the specific formula, inputs (numerator and denominator, etc.) and all underlying calculations. For example, if the “number of customers” are used as an allocation factor for certain service costs or a cost pool, then provide the amount of Delta’s (and PKY) customers used as a numerator (with supporting sources and calculations), and the total number of customers (by each affiliate) used as the denominator (with supporting sources and calculations), along with the total service cost or cost pool amount (with supporting sources and calculations for each affiliate’s service cost/cost pool amounts) that are multiplied by the related allocation factor

Response:

A:

Essential Allocations:

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

FIRST ATTORNEY GENERAL DATA REQUEST
DATED JULY 14, 2021

All allocations from Essential are posted to account 9923000 Adm & Gen-Outsd Svcs and are expensed (not capitalized), but are subject to indirect capitalization through General & Administrative (G&A) Surcharge. This surcharge is designed to capitalize a portion of Corporate or Administrative support costs, both labor and non-labor. The surcharge is applied to all capital expenses charged directly to a project.

All Essential Allocations are allocated, not direct assigned.

See files “Attachment to AG 1-46 - 1300 Essential Allocations.xlsx” (PGKY) and “Attachment to AG 1-46 - 1600 Essential Allocations.xlsx” (Delta) for Essential Allocations that began in April 2020.

PNG Allocations:

Allocations from PNG are posted to the following expense accounts:

- 9903000 Customer Accounts - Customer Records & Collections
- 9920000 Admin & General – Salaries
- 9921000 Admin & Gen-Off Supplies
- 9923000 Admin & General - Outside Services Employed
- 9926000 Admin & General - Employee Benefits
- 9930200 Admin & Gen-Misc Exp
- 9408100 Taxes Other than Income Taxes - Utility Operating

Capital items post to the account 9101000 Plant in Service once placed in service.

See files “Attachment to AG 1-49 - 1300 PNG Allocations_Direct.xlsx” and “Attachment to AG 1-49 - 1600 PNG Allocations_Direct.xlsx” for PNG Allocations that began in 2018 for PGKY (1300) and began in 2019 for Delta (1600) and show which are direct and which are allocated.

See file “Attachment to AG 1-46 - 2017 Service Company Allocations.xlsx” for 2017 allocations to 1300 PGKY.

B:

See files in A related to the amounts allocated to 1300 and 1600.

The related specific allocation method/factors are reasonable and appropriate cost drivers for the various cost pool allocated as they are what drives or are associated with the level of effort for the companies that are supported by the services provided.

DELTA NATURAL GAS COMPANY, INC.

CASE NO. 2021-00185

FIRST ATTORNEY GENERAL DATA REQUEST

DATED JULY 14, 2021

See files “Attachment to AG 1-47 - 2020 Allocation Factors - 2019 YE Data_Final”, “Attachment to AG 1-47 - 2019 Allocation Factors - 2018 YE Data_Final.xlsx”, and “Attachment to AG 1-47 - 2018 Allocation Factors - 2017 YE Data_Final for CAM.xlsx” for the allocation methods/factors used to allocate expenses from PNG and Essential to Delta and PKY.

A description of the services and allocation basis for the services is described in the file “Attachment to AG 1-47 - PNG Companies LLC Cost Allocation Manual.docx”

For total cost pools, see files “Attachment to AG 1-47 - Essential Allocations by Service by Company by Year.xlsx” and “Attachment to AG 1-47 - PNG Allocations by Service by Company by Year.xlsx” showing the costs allocated from annually across companies.

C:

For total cost pools, see files “Attachment to AG 1-47 - Essential Allocations by Service by Company by Year.xlsx” and “Attachment to AG 1-47 - PNG Allocations by Service by Company by Year.xlsx” showing the costs allocated from Essential and PNG annually across companies. See answer and files in B for descriptions of allocation methods and reasonableness.

D:

For total cost pools, see files “Attachment to AG 1-47 - Essential Allocations by Service by Company by Year.xlsx” and “Attachment to AG 1-47 - PNG Allocations by Service by Company by Year.xlsx” showing the costs allocated from Essential and PNG annually across companies. See answer and files in B for descriptions of allocation methods and reasonableness.

Changes from year to year in these services are due to fluctuations of total costs allocated as well as the changing underlying statistical allocation factors that drive the percentage of costs allocated. The calculation of the factors do not change, only the underlying volume per company can increase/decrease, thus driving the percentage change for each entity.

See files “Attachment to AG 1-47 - 2020 Allocation Factors - 2019 YE Data_Final”, “Attachment to AG 1-47 - 2019 Allocation Factors - 2018 YE Data_Final.xlsx”, and “Attachment to AG 1-47 - 2018 Allocation Factors - 2017 YE Data_Final for CAM.xlsx” for the allocation methods/factors used to allocate expenses from PNG and Essential to Delta and PKY.

E:

See files “Attachment to AG 1-47 - 2020 Allocation Factors - 2019 YE Data_Final”, “Attachment to AG 1-47 - 2019 Allocation Factors - 2018 YE Data_Final.xlsx”, and “Attachment to AG 1-47 - 2018 Allocation Factors - 2017 YE Data_Final for CAM.xlsx” for the allocation methods/factors used to allocate expenses from PNG and Essential to Delta and PKY.

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

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

See answers and files referenced in A-D for costs pools, specific allocations to companies, descriptions of services and reasonableness of allocation factors and methods.

Sponsoring Witness: William C. Packer

DELTA NATURAL GAS COMPANY, INC.**CASE NO. 2021-00185****FIRST ATTORNEY GENERAL DATA REQUEST****DATED JULY 14, 2021**

50. **Executive/Officer Payroll Allocated/Direct Assigned to Delta and PKY.** Provide the following for Executive/Officer payroll expense allocated by PNG and Essential to Delta and PKY for the calendar years 2017 to 2020, plus the Base Period August 31, 2021 (and provide periodic monthly updates throughout 2021) and the Forecasted Test Period December 2022:
- a. For each of the related periods requested, provide the amount of PNG and Essential Executive/Officer payroll expenses (by Executive/Officer name and position) that are: i) allocated; and ii) direct assigned to Delta, PKY, and all other affiliates via the Services Agreement/CAM, and provide the allocated amount by service and account number.
 - b. Regarding (a) above, identify the allocation method/formula that is used for allocating or direct assigning these costs Executive/Officer payroll expenses, and show the percent of costs allocated to each affiliate.
 - c. Regarding (a) and (b) above, explain the reason for changes in the allocated and direct assigned amounts of Executive/Officer payroll costs for each period.

Response:

- a. See file "AG 1-50 Executive Cost Pools and Personnel."

PNG Allocations:

Allocations from PNG for Executives are posted to the following expense accounts:

- 9920000 Admin & General – Salaries
- 9921000 Admin & Gen-Off Supplies
- 9923000 Admin & General - Outside Services Employed
- 9926000 Admin & General - Employee Benefits
- 9930200 Admin & Gen-Misc Exp
- 9408100 Taxes Other than Income Taxes - Utility Operating

Capital items post to the account 9101000 Plant in Service once placed in service.

Essential Allocations:

All allocations from Essential are posted to account 9923000 Adm & Gen-Outsd Svcs and are expensed (not capitalized), but are subject to indirect capitalization through General & Administrative (G&A) overhead.

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

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

b. Executive services are allocated based on total O&M less purchased gas expense; and capex for the previous year, which is then compared against other Peoples entities to determine the split.

Refer to AG 1-47 for the allocation factors and description of the services.

c. Any increase or decrease in amounts allocated between years can be attributed to either fluctuating increasing services provided to the companies, total costs being allocated, and or changes to the allocation factors on an annual basis. Refer to AG 1-46 and AG 1-47 for allocation factors and methods per year.

Sponsoring Witness: William C. Packer

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

FIRST ATTORNEY GENERAL DATA REQUEST
DATED JULY 14, 2021

51. **Delta Allocations to Affiliates.** Delta's response to Staff's First Set of Data Requests, question 10 (Staff DR 1-10), refers to cost allocations from Delta to its affiliates (Delta Resources, LLC, Delgasco, LLC, and Enpro, LLC.) for services such as natural gas transportation, natural gas liquids processing, administrative, management and other services. Also, Tab 51 provides some related allocated cost information at a high level. This data request seeks more detailed information than is provided in Tab 51 regarding Delta's cost allocation to affiliates. Provide the following information for the calendar years 2017 to 2020, plus the Base Period August 31, 2021 (and provide periodic monthly updates throughout 2021) and the Forecasted Test Period December 2022:
- a. Provide the amount of revenues that Delta received (or was reimbursed) by each affiliate (by account number), and for each type of service provided by Delta to each of the affiliates for the periods identified above. If the affiliate reimbursement to Delta is treated as a reduction of expenses/costs (instead of recorded as revenues on Delta's books), then provide the amount of expense reduction by account number for each type of service provided by Delta to each affiliate for the periods identified above.
 - b. For each service cost and/or related cost pool allocated by Delta to affiliates, identify the related allocation method/factor (and detailed formula) that is used to allocate costs from Delta to each affiliate. Also, identify the percent of expenses by service (or account number) allocated by Delta to each affiliate.
 - c. Regarding (b) above, provide the amount of the cost pool (by service and/or expense account number) that are allocated from Delta using each specific allocation method/factor for each of the related periods, and explain why the related allocation method/factor is reasonable and an appropriate cost driver and cost-causer for each cost pool.
 - d. Regarding (b) and (c) above, provide an explanation and documentation supporting the reason for the change in allocated amounts from Delta to affiliates from year to year. Also, address each of the following reasons for changes in amounts from year-to-year (along with other relevant reasons):
 - i) Change in the allocation method/factor.
 - ii) Change in the costs included in various cost pools.
 - iii) Change in the number or types of services.
 - iv) Change (increase or decrease) in the costs subject to allocation by Delta.

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

FIRST ATTORNEY GENERAL DATA REQUEST
DATED JULY 14, 2021

- v) Change in the amount of payroll costs (or employees) subject to allocation by Delta.
 - vi) Reorganization and/or acquisition by another entity.
 - vii) Other reasons (explain).
- e. Regarding (a) above, for each of the allocation methods/factors used to allocate costs from Delta to affiliates, provide the specific formula, inputs (numerator and denominator, etc.) and all underlying amounts from the books of Delta and affiliates used in the calculation.
- f. For each of the related periods requested, provide the amount of Delta Executive/Officer payroll expenses (by Executive/Officer name and position) that are subject to allocation to all other affiliates via the Services Agreement/CAM, and provide the total amount actually allocated by Delta for each service (and identify the allocation method/formula that is used). Explain the reason for changes in the allocated amounts of Executive/Officer payroll expenses for each period. If no Delta Executive/Officer payroll costs are allocated to other affiliates for services provided, explain why this is a proper treatment of these costs.

Response:

- a. See attached.
- b. See attachment (a).
- c. As attachment (a) shows, the largest pool of costs assigned to Delta's affiliate companies represent the allocation of costs to the affiliates for use of the Canada Mountain storage field. At each month-end, Delta computes the percentage of the total gas storage inventory owned by each company. That percentage is applied to a combination of storage field operating expenses and company administrative cost to arrive at the allocation of storage costs by company. The storage field operating expenses in the field are determined by actual expenses booked to certain general ledger accounts for the current month. Delta uses a standard factor of .6919 applied to the storage operating expenses to arrive at the amount of administrative cost to allocate.
- d. For example, per attachment (a), a total of \$63,458 of gas storage costs were allocated to the affiliate companies for the first six months of 2021. There were \$84,273 of variable storage costs to allocate between the companies. At the standard rate of .6919, administrative costs to be allocated total \$58,308. The operating costs plus the

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

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

administrative costs total \$142,582 to be allocated. Based on the calculation of the month-end inventory balances, \$63,458 was allocated to the affiliates. With the Gas Storage allocation being the largest component of the allocations, the changes in the total amount allocated tracks the changes in the gas storage allocation. The gas storage allocation changes from year to year based on the storage plans of the utility which heavily depends on the weather.

- i.-vii. The most significant changes to the allocation methods resulted from the acquisition by Peoples and the 2019 conversion to SAP even though nothing changed with respect to the largest allocation, the storage gas allocation. Prior to 2019, labor was charged according to a time study through manual journal entry. Now, labor is charged each pay period as employees record hours worked for the affiliate companies on their time reports.
- e. See (d) above for the calculation of the gas storage allocation.
- f. All positions working on the affiliate companies charge time directly to the affiliate, including the Executives. Behind storage gas, Management labor, including Executive time, is the largest category of costs charged to the affiliated companies.

Sponsoring Witness: Andrea Schroeder

Actual - January-June 2021

Account Number	Account Description	Allocation Method	Affiliates				Total	Variance
			Delta Natural Gas 1600	Delta Resources 1700	Delgasco 1800	Enpro 1900		
5999058	Inter-Co Op Exp (Gas Storage Alloc) - 1800 - Delgasco	Percentage of MCF Stored	(30,385.35)		30,385.35		30,385.35	-
5999059	Inter-Co Op Exp (Gas Storage Alloc) - 1900 - Enpro	Percentage of MCF Stored	(33,072.57)			33,072.57	33,072.57	-
8204001	Finance/Accounting ST	Direct assignment	(335.34)	335.34			335.34	-
8204010	Management	Direct assignment	(16,276.53)	5,468.34	5,596.75	5,211.44	16,276.53	-
8204049	Gas Operations - ST	Direct assignment	(13,881.36)			13,881.36	13,881.36	-
8204059	Gas Supply - ST	Direct assignment					-	-
8204149	Gas Operations - OT	Direct assignment	(69.06)			69.06	69.06	-
8402004	Proj G&A Surcharge	Overhead rate applied to direct assignment	(4,431.53)	841.53	811.53	2,778.47	4,431.53	-
8405000	DEL Fleet Overhead	Overhead rate applied to direct assignment	(2,811.74)	533.94	514.90	1,762.90	2,811.74	-
							-	-
	TOTAL - Interco Operating Exp & Internal Supp - Affil		(101,263.48)	7,179.15	37,308.53	56,775.80	101,263.48	-

Calendar Year 2020

Account Number	Account Description	Allocation Method	Affiliates				Total	Variance
			Delta Natural Gas 1600	Delta Resources 1700	Delgasco 1800	Enpro 1900		
5999058	Inter-Co Op Exp (Gas Storage Alloc) - 1800 - Delgasco	Percentage of MCF Stored	(205,294.17)		205,294.17		205,294.17	-
5999059	Inter-Co Op Exp (Gas Storage Alloc) - 1900 - Enpro	Percentage of MCF Stored	(36,259.85)			36,259.85	36,259.85	-
8204001	Finance/Accounting ST	Direct assignment	(3,589.17)	3,589.17			3,589.17	-
8204010	Management	Direct assignment	(67,179.34)	31,943.49	18,127.64	16,804.37	66,875.50	(303.84)
8204032	Supervision	Direct assignment					-	-
8204049	Gas Operations - ST	Direct assignment	(24,322.43)			24,053.63	24,053.63	(268.80)
8204059	Gas Supply - ST	Direct assignment					-	-
8204149	Gas Operations - OT	Direct assignment					-	-
8360032	Settlement Affiliate	Direct assignment	(31,565.51)			31,565.51	31,565.51	-
8402004	Proj G&A Surcharge	Overhead rate applied to direct assignment	(24,499.17)	7,994.87	4,078.72	12,296.72	24,370.31	(128.86)
8405000	DEL Fleet Overhead	Overhead rate applied to direct assignment	(9,128.73)	3,411.14	1,740.27	3,922.35	9,073.76	(54.97)
							-	-
	TOTAL - Interco Operating Exp & Internal Supp - Affil		(401,838.37)	46,938.67	229,240.80	124,902.43	401,081.90	(756.47)

Calendar Year 2019

Account Number	Account Description	Allocation Method	Affiliates				Total	Variance
			Delta Natural Gas 1600	Delta Resources 1700	Delgasco 1800	Enpro 1900		
5999058	Inter-Co Op Exp (Gas Storage Alloc) - 1800 - Delgasco	Percentage of MCF Stored	(160,577.00)		160,577.00		160,577.00	-
5999059	Inter-Co Op Exp (Gas Storage Alloc) - 1900 - Enpro	Percentage of MCF Stored	(57,109.00)			57,109.00	57,109.00	-
8204001	Finance/Accounting ST	Direct assignment	(2,779.32)	2,779.32			2,779.32	-
8204010	Management	Direct assignment	(7,224.58)	2,221.42	2,474.44	1,968.40	6,664.26	(560.32)
8204032	Supervision	Direct assignment	(1,328.88)	442.96	442.96	442.96	1,328.88	-
8204049	Gas Operations - ST	Direct assignment	(1,861.38)	411.60		1,613.54	2,025.14	163.76
8204059	Gas Supply - ST	Direct assignment	(1,234.80)		411.60	411.60	823.20	(411.60)
8204149	Gas Operations - OT	Direct assignment	(184.05)				-	(184.05)
8402004	Proj G&A Surcharge	Overhead rate applied to direct assignment	(3,814.01)	1,528.24	868.87	1,157.93	3,555.04	(258.97) PKY
8405000	DEL Fleet Overhead	Overhead rate applied to direct assignment	(1,519.76)	608.95	346.22	461.40	1,416.57	(103.19) PKY
5398000	Secondary Cost Element Charges	Direct assignment	(114,073.02)	38,559.87	26,043.14	49,617.21	114,220.22	147.20
TOTAL - Interco Operating Exp & Internal Supp - Affil			(351,705.80)	46,552.36	191,164.23	112,782.04	350,498.63	(1,207.17)

Calendar Year 2018

Account Number	Account Description	Allocation Method	Affiliates				Total	Variance
			Delta Natural Gas 1600	Delta Resources 1700	Delgasco 1800	Enpro 1900		
923.00	Administrative Expense	Time Study	(253,982.00)	86,400.00	86,400.00	81,182.00	253,982.00	-
923.01	Gas Storage Allocation	Percentage of MCF Stored	(219,857.00)	-	169,865.00	49,992.00	219,857.00	-
TOTAL - Expenses Transferred			(473,839.00)	86,400.00	256,265.00	131,174.00	473,839.00	-

Calendar Year 2017

Account Number	Account Description	Allocation Method	Affiliates				Total	Variance
			Delta Natural Gas 1600	Delta Resources 1700	Delgasco 1800	Enpro 1900		
923.00	Administrative Expense	Time Study	(301,630.00)	100,200.00	100,200.00	101,230.00	301,630.00	-
923.01	Storage Fees	Percentage of MCF Stored	(232,446.00)	-	215,085.00	17,361.00	232,446.00	-
923.20	Incentive Compensation	Direct assignment	(24,844.00)	10,930.00	12,668.00	1,246.00	24,844.00	-
TOTAL - Expenses Transferred			(558,920.00)	111,130.00	327,953.00	119,837.00	558,920.00	-

DELTA NATURAL GAS - 1600			Jan-Jun 2021	Calendar Yr 2020	Calendar Yr 2019	Calendar Yr 2018	Calendar Yr 2017
Account Number	Account Description	Allocation Method	Delta Natural Gas 1600	Delta Natural Gas 1600	Delta Natural Gas 1600	Delta Natural Gas 1600	Delta Natural Gas 1600
5999058	Inter-Co Op Exp (Gas Storage Alloc) - 1800 - Delgasco		(30,385.35)	(205,294.17)	(160,577.00)		
5999059	Inter-Co Op Exp (Gas Storage Alloc) - 1900 - Enpro		(33,072.57)	(36,259.85)	(57,109.00)		
8204001	Finance/Accounting ST		(335.34)	(3,589.17)	(2,779.32)		
8204010	Management		(16,276.53)	(67,179.34)	(7,224.58)		
8204032	Supervision				(1,328.88)		
8204049	Gas Operations - ST		(13,881.36)	(24,322.43)	(1,861.38)		
8204059	Gas Supply - ST				(1,234.80)		
8204149	Gas Operations - OT		(69.06)		(184.05)		
8360032	Settlement Affiliate			(31,565.51)			
8402004	Proj G&A Surcharge		(4,431.53)	(24,499.17)	(3,814.01)		
8405000	DEL Fleet Overhead		(2,811.74)	(9,128.73)	(1,519.76)		
5398000	Secondary Cost Element Charges				(88,664.10)		
923.00	Administrative Expense					(253,982.00)	(301,630.00)
923.01	Storage Fees					(219,857.00)	(232,446.00)
923.20	Incentive Compensation					-	(24,844.00)
TOTAL - Interco Operating Exp & Internal Supp - Affil			(101,263.48)	(401,838.37)	(326,296.88)	(473,839.00)	(558,920.00)
			(6 months only)				

DELTA RESOURCES - 1700			Jan-Jun 2021	Calendar Yr 2020	Calendar Yr 2019	Calendar Yr 2018	Calendar Yr 2017
Account Number	Account Description	Allocation Method	Delta Resources 1700	Delta Resources 1700	Delta Resources 1700	Delta Resources 1700	Delta Resources 1700
5999058	Inter-Co Op Exp (Gas Storage Alloc) - 1800 - Delgasco						
5999059	Inter-Co Op Exp (Gas Storage Alloc) - 1900 - Enpro						
8204001	Finance/Accounting ST		335.34	3,589.17	2,779.32		
8204010	Management		5,468.34	31,943.49	2,221.42		
8204032	Supervision				442.96		
8204049	Gas Operations - ST				411.60		
8204059	Gas Supply - ST						
8204149	Gas Operations - OT						
8360032	Settlement Affiliate						
8402004	Proj G&A Surcharge		841.53	7,994.87	1,528.24		
8405000	DEL Fleet Overhead		533.94	3,411.14	608.95		
5398000	Secondary Cost Element Charges				38,559.87		
923.00	Administrative Expense					86,400.00	100,200.00
923.01	Storage Fees					-	-
923.20	Incentive Compensation					-	10,930.00
TOTAL - Interco Operating Exp & Internal Supp - Affil			7,179.15	46,938.67	46,552.36	86,400.00	111,130.00
			(6 months only)				

DELGASCO - 1800

			Jan-Jun 2021	Calendar Yr 2020	Calendar Yr 2019	Calendar Yr 2018	Calendar Yr 2017
Account Number	Account Description	Allocation Method	Delgasco 1800	Delgasco 1800	Delgasco 1800	Delgasco 1800	Delgasco 1800
5999058	Inter-Co Op Exp (Gas Storage Alloc) - 1800 - Delgasco		30,385.35	205,294.17	160,577.00		
5999059	Inter-Co Op Exp (Gas Storage Alloc) - 1900 - Enpro						
8204001	Finance/Accounting ST						
8204010	Management		5,596.75	18,127.64	2,474.44		
8204032	Supervision				442.96		
8204049	Gas Operations - ST						
8204059	Gas Supply - ST				411.60		
8204149	Gas Operations - OT						
8360032	Settlement Affiliate						
8402004	Proj G&A Surcharge		811.53	4,078.72	868.87		
8405000	DEL Fleet Overhead		514.90	1,740.27	346.22		
5398000	Secondary Cost Element Charges				26,043.14		
923.00	Administrative Expense					86,400.00	100,200.00
923.01	Storage Fees					169,865.00	215,085.00
923.20	Incentive Compensation						12,668.00
TOTAL - Interco Operating Exp & Internal Supp - Affil			37,308.53	229,240.80	191,164.23	256,265.00	327,953.00

ENPRO - 1900

			Jan-Jun 2021	Calendar Yr 2020	Calendar Yr 2019	Calendar Yr 2018	Calendar Yr 2017
Account Number	Account Description	Allocation Method	Enpro 1900	Enpro 1900	Enpro 1900	Enpro 1900	Enpro 1900
5999058	Inter-Co Op Exp (Gas Storage Alloc) - 1800 - Delgasco						
5999059	Inter-Co Op Exp (Gas Storage Alloc) - 1900 - Enpro		33,072.57	36,259.85	57,109.00		
8204001	Finance/Accounting ST						
8204010	Management		5,211.44	16,804.37	1,968.40		
8204032	Supervision				442.96		
8204049	Gas Operations - ST		13,881.36	24,053.63	1,613.54		
8204059	Gas Supply - ST				411.60		
8204149	Gas Operations - OT		69.06				
8360032	Settlement Affiliate			31,565.51			
8402004	Proj G&A Surcharge		2,778.47	12,296.72	1,157.93		
8405000	DEL Fleet Overhead		1,762.90	3,922.35	461.40		
5398000	Secondary Cost Element Charges				49,617.21		
923.00	Administrative Expense					81,182.00	101,230.00
923.01	Storage Fees					49,992.00	17,361.00
923.20	Incentive Compensation						1,246.00
TOTAL - Interco Operating Exp & Internal Supp - Affil			56,775.80	124,902.43	112,782.04	131,174.00	119,837.00

Check Figure

- (756.47) 24,201.75 - -

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

FIRST ATTORNEY GENERAL DATA REQUEST
DATED JULY 14, 2021

52. **Expenses Allocated to Each Affiliate by PNG and Essential (UPDATE) – See Attachment.** Delta’s response to Staff’s First Set of Data Requests, question 10 (Staff DR 1-10), refers to Service Agreements for allocating costs from PNG and Essential to Delta (and PKY). Also, Tab 51 provides some basic information regarding amounts allocated from PNG/Essential to Delta and PKY for the periods 2018 through the Forecasted test period. This OAG data request seeks more detailed information than is provided in Tab 51. Provide the following information for the calendar years 2017 to 2020, plus the Base Period August 31, 2021 (and provide periodic monthly updates throughout 2021) and the Forecasted test period December 2022:
- a. Provide information in a same or similar working Excel spreadsheet format as the two Attachments “OAG Attachment 5.1 - Expenses Allocated to Each Affiliate by PNG” and “OAG Attachment 5.2 - Expenses Allocated to Each Affiliate by Essential” showing expenses allocated (and percent allocated) from PNG and Essential to Delta, PKY, and all other affiliates by service (Executive, Human Resources, etc.) for each of the related periods. The OAG Attachments requests information in a format to show total PNG and Essential expenses, the amount of PNG and Essential expenses not allocated to affiliates, the total amount of PNG and Essential expenses allocated to affiliates, and the individual columns showing allocation to each affiliate by PNG and Essential.
 - b. If not previously addressed, provide an explanation and documentation supporting the reason for the change from year-to-year in the PNG and Essential expenses allocated to each affiliate by service, and address each of the following reasons for the change (along with other relevant reasons):
 - i) Change in the allocation method/factor.
 - ii) Change in the costs included in various cost pools or services.
 - iii) Change in the number of services or types of services subject to allocation.
 - iv) Change in the amount of PNG or Essential expenses subject to allocation to Delta and other affiliates.
 - v) Affiliate payroll expenses (and employees) shifted to PNG or Essential payroll costs and are now being allocated to affiliates under a Service Agreement/CAM (and are no longer being treated as affiliate payroll costs). For example, this might relate to services previously provided at the affiliate level, but now being provided on a more centralized basis by PNG or Essential.
 - vi) Reorganization and/or acquisition by another entity.

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

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

- vii) Other reasons (explain).
- c. For each of the related periods, if there are any affiliates that are not being allocated a portion of service costs of PNG and Essential, then explain why and provide supporting documentation.

Response:

Essential Allocations:

All allocations from Essential are posted to account 9923000 Adm & Gen-Outsd Svcs and are expensed (not capitalized), but are subject to indirect capitalization through General & Administrative (G&A) Surcharge. This surcharge is designed to capitalize a portion of Corporate or Administrative support costs, both labor and non-labor. The surcharge is applied to all capital expenses charged directly to a project.

See files “Attachment to AG 1-46 - 1300 Essential Allocations.xlsx” (PGKY) and “Attachment to AG 1-46 - 1600 Essential Allocations.xlsx” (Delta) for Essential Allocations that began in April 2020.

Less than 1% of all Essential allocations to PNG remain on PNG; greater than 99% of the Essential allocations are allocated to the Peoples utility companies.

PNG Allocations:

Allocations from PNG are posted to the following expense accounts:

- 9903000 Customer Accounts - Customer Records & Collections
- 9920000 Admin & General – Salaries
- 9921000 Admin & Gen-Off Supplies
- 9923000 Admin & General - Outside Services Employed
- 9926000 Admin & General - Employee Benefits
- 9930200 Admin & Gen-Misc Exp
- 9408100 Taxes Other than Income Taxes - Utility Operating

Capital items post to the account 9101000 Plant in Service once placed in service.

See file “Attachment to AG 1-46 - 2017 Service Company Allocations.xlsx” for 2017 allocations to 1300 PGKY.

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

FIRST ATTORNEY GENERAL DATA REQUEST
DATED JULY 14, 2021

See files “Attachment to AG 1-46 - 1300 PNG Allocations.xlsx” and “Attachment to AG 1-46 - 1600 PNG Allocations.xlsx” for PNG Allocations that began in 2018 for PGKY (1300) and began in 2019 for Delta (1600).

See file “Attachment to AG 1-47 - Essential Allocations by Service by Company by Year.xlsx” showing the percentage of costs allocated from Essential annually. (*2021 uses June 2021 actuals for April - December 2021)

See file “Attachment to AG 1-52 - PNG Allocations by Service by Company by Year.xlsx” showing the costs allocated across all companies and percentages allocated. Except where previously noted in previous responses, where Delta began receiving significantly more services in 2020, any slight increase or decrease between years can be attributed to either fluctuating total costs being allocated or changes to the allocation factors on an annual basis.

A description of the services and allocation basis for the services is described in the file “Attachment to AG 1-47 - PNG Companies LLC Cost Allocation Manual.docx”

See files “Attachment to AG 1-47 - 2020 Allocation Factors - 2019 YE Data_Final”, “Attachment to AG 1-47 - 2019 Allocation Factors - 2018 YE Data_Final.xlsx”, and “Attachment to AG 1-47 - 2018 Allocation Factors - 2017 YE Data_Final for CAM.xlsx” for the allocation methods/factors used to allocate expenses from PNG and Essential to Delta and PKY.

See file “Attachment to AG-1-52 - PNG Expense vs Allocations.xlsx” for comparison of PNG Total Utility Costs and Expenses vs. amounts allocated by year. The file includes the amounts allocated to each company and their overall percentage of the total for each year.

PNG Amounts Allocated	2017	2018	2019	2020	2021 (01-03)
Total Utility Costs and Expenses	\$19,551,844.24	\$57,083,450.72	\$57,480,450.78	\$56,330,325.66	\$12,585,498.68
Total Amounts Allocated	\$19,551,844.24	\$53,763,681.53	\$55,658,235.34	\$51,610,388.97	\$11,758,270.07
Expense Remaining on PNG	\$0.00	\$3,319,769.19	\$1,822,215.44	\$4,719,936.69	\$827,228.61
Percentage of Expenses Remaining on PNG	0.00%	5.82%	3.17%	8.38%	6.57%

See files “Attachment to AG 1-52 - SERVICE COMPANY - ALLOCATIONS APR 2020 - DEC 2020.xlsx” for Essential Service Company costs, all of which are allocated or direct charged.

Regarding Essential Service Company costs for the fully forecasted test year (2022) see file: “Attachment to AG 1-52 - 2021 5 Year Plan Management Fees.xlsx”. Essential expects the distribution of services cost by category to be in the same relation as to the data being provided as current actuals.

Sponsoring Witness: William C. Packer

DELTA NATURAL GAS COMPANY, INC.**CASE NO. 2021-00185****FIRST ATTORNEY GENERAL DATA REQUEST****DATED JULY 14, 2021**

53. **Delta Challenge of Affiliate Allocations.** Witness Packer's direct testimony (page 11, lines 14-18) states that Delta's management has the opportunity to challenge and question affiliate expenses, and expects Delta management will do so. Address the following:
- a. Witness Packer's testimony appears to indicate Delta has never challenged allocations from PNG and Essential, but may do so in the future. Explain why Delta has never challenged any cost allocations from PNG or Essential to date. Otherwise, provide documentation showing that Delta has challenged certain cost allocations, and provide supporting documentation for this challenge (such as correspondence between Delta and PNG or Essential), and explain the outcome of the challenge.
 - b. Explain why Witness Packer states that he "expects" Delta's management will challenge affiliate allocations, explain if there are allocation methods or other allocation issues and concerns that Delta anticipates raising with PNG or Essential, and identify these concerns.
 - c. Delta allocates certain costs to certain affiliates, explain if any of these affiliates have challenged Delta's allocations, and explain the challenge and the outcomes (and provide related supporting documentation).

Response:

- a. Witness Packer did not intend to indicate Delta has never challenged allocations from PNG and Essential. In fact, Delta has challenged certain proposed cost allocations. While I didn't retain documentation of these situations, I have examples of challenging costs at both the PNG and Essential levels.
 - i. Prior to being purchased by Essential, I was reviewing a schedule of proposed allocations to Delta by PNG and I noticed a significant increase proposed in allocation for IT support services. I protested that Delta could not bear charges of that magnitude and PNG modified the allocation factor so that services charged

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

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

were in line with what we had paid outside vendors in the past. I recall this being in the \$200,000 range.

- ii. Essential's corporate IT group commissioned a comprehensive IT security project. I questioned the up-front cost being proposed for Delta and Essential agreed to waive the charge. I recall this being in the \$40,000 range.

- b. Witness Packer's point is that in general, Essential's management expects the management in the states where Essential operates to understand, scrutinize, and if warranted, challenge the allocations received. There are currently no allocation methods or other allocation issues and concerns that Delta anticipates raising with PNG or Essential.

- c. Delta's affiliated companies have not challenged Delta's allocations.

Sponsoring Witness: William C. Packer / John B. Brown

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



Invoice

Bluegrass Integrated Communications - 833 Nandino Blvd - Lexington, KY 40511
 Remit to: PO BOX 11816 Lexington KY 40578
 Phone: (859) 231-7272

Attn: ~~Gennie Sadler~~ *Mary Virginia Ropard*
 Delta Natural Gas Company, Inc.
 3617 Lexington Rd
 Winchester, KY 40391-9797

Invoice #: 177235
 Invoice Date: 09/17/2019
 Date Of Service: 08/23/2019
 Terms:
 PO #: 700000400017

Job Name: Gas Pipeline Postcard 2019 Sales Rep: John Young Proj Mgr: Chanty Cain

Quantity	Description	Unit Price	Ext Price
Agency			
1	Photo manipulation - Design 6 x 11 Card	200.00000	✓ \$200.00 <i>Line 8</i>
Data			
167,013	Residential List	0.00690	✓ \$1,152.39 <i>Line 1</i>
1	Load Data File	0.00000	\$0.00
167,013	Standardization and preparation of USPS addresses	0.00377	✓ \$629.43 <i>Line 2</i>
167,013	Sort & output data	0.00270	✓ \$450.94 <i>Line 3</i>
Print			
168,000	6X11 Postcard with Perf @ 4.25" for Reply Card 14PT	0.09286	✓ \$15,600.40 <i>Line 4</i>
Mailing			
167,013	Ink Jet Addressing	0.01900	✓ \$3,173.25 <i>Line 5</i>
167,013	Lexington Post Office Entry	0.00000	\$0.00
1	Return overage materials to client	0.00000	\$0.00
1	Ship to destination-improve delivery & save pstg	527.50000	✓ \$527.50 <i>Line 6</i>
Postage			
	Postage Used		\$28,758.79 <i>*Line 7* (already pd)</i>

Payment Details

Check #	Check \$	Applied
082119ach2	\$29,348.81	Postage \$28,758.79
082119ach2	\$29,348.81	Service \$590.02
		\$29,348.81

Services Sub Total:	\$21,733.91
Tax:	\$0.00
Total Services:	\$21,733.91
Postage Used:	\$28,758.79
Balance Due:	\$50,492.70
Postage Escrow / Services Payment Applied:	(\$29,348.81)
Total Balance Due:	\$21,143.89

Mur

Recurring Payment Authorization - Send Copy of Contract to A/P



Corporate Disbursements Use Only

RE-

1. Company Name/Company Code *Required Delta Natural Gas Company, Inc.		2. Vendor Account Number (If Known) 400003798		3. Date Prepared (MM/DD/YYYY) 01/03/2019	
4. To Accounts Payable			5. From Denisa King		
6. Department			Location		
7. Payee Capital Link Consultants		8. Federal Tax ID or SSN [REDACTED]		8a. Exception (if applicable)	
9. Address 225 Capital Avenue		10. City Frankfort		State KY	Zip Code 40601
11. Action Type (Select One) Establish <input checked="" type="radio"/> Modify <input type="radio"/> Delete <input type="radio"/>	12. Method of Payment (Select One) Check <input checked="" type="radio"/> ACH <input type="radio"/> Wire <input type="radio"/>		13. Purchase Order Number		
14. Effective Date (MM/DD/YYYY) 01/01/2019			15. Expiration Date (MM/DD/YYYY)		
16. In the amount of (excluding discount in Item # 24)			17. Comments Pay first working day of each month		
Bank Information					
18. Bank Name			19. Bank City and State		
20. Bank Account Number			21. Bank ABA Number (9 digits)		
22. Check Comments					
23. Tax Amount			24. Discount Amount or Percent (Do not include amount in item # 16)		
25. Amount of Payment (Refer to instructions when completing this section)					
Amount \$ 2,975.00		G/L Account 5303310		Cost Center 169935	
WBS Element		Order		Profit Center	
Amount \$ 525.00		G/L Account 5399900		Cost Center 169935	
WBS Element		Order		Profit Center	
26. Payment Schedule					
Terms (Select One) <input type="radio"/> Weekly <input checked="" type="radio"/> Monthly <input type="radio"/> Quarterly <input type="radio"/> Semi-Annually (Every six months) <input type="radio"/> Annually (Once each year)					
NOTE: If the payment date falls on a weekend or holiday, the check will be issued on the next working day. Allow 5 days for mailing.					
27. Preparer Denisa King			Telephone (With Area Code) 859-744-6171 Ext. 1130		
Approval (Preparer cannot approve) John Brown					



Invoice: 3111-1800005848

Invoice Date: 2019-01-02

Receiver Address:

DELTA NATURAL GAS COMPANY, INC.
ATTN: DON CARTWRIGHT
8617 LEXINGTON ROAD
WINCHESTER KY 40391-9797
USA

Columbia Gulf Transmission, LLC
700 Louisiana Street
Houston TX 77002-2700
USA

Terms: PAYABLE 30 DAYS

Invoice Due Date: 2019-02-01

Customer Contact: DELTA

Customer Number: 3000838

Invoice: Items:

Operation and Maintenance Costs MS4207

Fixed Fee Month: March 2019

1,530.00

Total

\$1,530.00 USD

Please wire to:

CITIBANK NA
111 Wall Street
New York, NY
US
Account: [REDACTED]
ABA: [REDACTED]

Please quote invoice # and customer # on payment

Invoice Inquiries: [REDACTED]

Maintenance fee
calibrate meters
Speedwell

AC 5303890

Cost Center 164710



Invoice: 3111-1800006075

Invoice Date: 2019-02-01

Receiver Address:

DELTA NATURAL GAS COMPANY, INC.
ATTN: DON CARTWRIGHT
8617 LEXINGTON ROAD
WINCHESTER KY 40391-9797
USA

Columbia Gulf Transmission, LLC
700 Louisiana Street
Houston TX 77002-2700
USA

Terms: PAYABLE 30 DAYS

Invoice Due Date: 2019-03-03

Customer Contact: DELTA

Customer Number: 3000838

Invoice: Items:

Operation and Maintenance Costs MS4207

Fixed Fee Month: April 2019

1,530.00

Total

\$1,530.00 USD

MP

Please wire to:

CITIBANK NA
111 Wall Street
New York, NY
US
Account: [REDACTED]
ABA: [REDACTED]

Please quote invoice # and customer # on payment

Invoice Inquiries: [REDACTED]

Route to JB

AC 5303890

CC 164710

OK [Signature]
2-1-19

Invoice: 3111-1800006303
Invoice Date: 2019-03-01



Receiver Address:

DELTA NATURAL GAS COMPANY, INC.
ATTN: DON CARTWRIGHT
B617 LEXINGTON ROAD
WINCHESTER KY 40391-9797
USA

Columbia Gulf Transmission, LLC
700 Louisiana Street
Houston TX 77002-2700
USA

Terms: PAYABLE 30 DAYS
Invoice Due Date: 2019-03-31

Customer Contact: DELTA
Customer Number: 3000838

Invoice Items:

Operation and Maintenance Costs MS4207
Fixed Fee Month: May 2019

1,530.00

Total

\$1,530.00 USD

JP

Please wire to:

CITIBANK NA
111 Wall Street
New York, NY
US
Account: [REDACTED]
ABA: [REDACTED]

Please quote invoice # and customer # on payment

Invoice Inquiries: [REDACTED]

Route - Jonathan
Route - JB

AC 5303890
CC 164710

**NGT Corporation / DBA Coverall Service
Company of Lexington**

1010 Monarch Street
Suite 250 B
Lexington KY 40513



Customer Invoice
www.Coverall.com

Delta Natural Gas Company, Inc
Attn: Accounts Payable
3617 Lexington Road
WINCHESTER, KY 40391

Invoice Number 7930014129
Account Number 793-9819
Invoice Date 01/01/2020
Payment Due Date 01/11/2020
PO Number 7000003956
Coverall PO Number

Service Description	From	To	Amount	Sales Tax	Total
Commercial Cleaning Services - billed on behalf of Nestas Cleaning Service LLC, Coverall Franchise Owner. LocationID :	01/01/2020	01/31/2020	2,643.00	158.58	2,801.58
Current Invoice Total			2,643.00	158.58	2,801.58

RECEIVED
DEC 30 2019
BY:

Customer Remittance

Delta Natural Gas Company, Inc
Please remit this portion of the invoice with your payment. Be sure to write your invoice number on the front of your check.

If you have any service questions please contact your local Coverall Support Center, WE APPRECIATE YOUR BUSINESS.

PLEASE MAKE CHECKS/CHEQUES PAYABLE AND REMIT TO:

Coverall Service Company -
8965 Guilford Road Suite 100
COLUMBIA, MD 21046

[Handwritten Signature]
12/30/2019

Invoice Amount 2,801.58
Balance Due: *DP* 2,801.58
Invoice Number 7930014129
Account Number 793-9819
Invoice Date 01/01/2020
Payment Due Date 01/11/2020

Amount Paid: \$ _____

**NGT Corporation / DBA Coverall Service
Company of Lexington**

1010 Monarch Street
Suite 250 B



Customer Invoice

www.Coverall.com

Delta Natural Gas Company, Inc
Attn: Accounts Payable
3617 Lexington Road
WINCHESTER, KY 40391

Invoice Number 7930014555
Account Number 793-9819
Invoice Date 03/01/2020
Payment Due Date 03/11/2020
PO Number 7000003956
Coverall PO Number

Service Description	From	To	Amount	Sales Tax	Total
Commercial Cleaning Services - billed on behalf of Nestas Cleaning Service LLC, Coverall Franchise Owner. LocationID :	03/01/2020	03/31/2020	2,643.00	158.58	2,801.58
Current Invoice Total			2,643.00	158.58	2,801.58

RECEIVED
MAR - 2 2020
BY:

ADP

Customer Remittance

Delta Natural Gas Company, Inc
Please remit this portion of the invoice with your payment. Be sure to write your invoice number on the front of your check.
If you have any service questions please contact your local Coverall Support Center, WE APPRECIATE YOUR BUSINESS

PLEASE MAKE CHECKS/CHEQUES PAYABLE AND REMIT TO:

Coverall Service Company -
8965 Guilford Road Suite 100
COLUMBIA, MD 21046

Invoice Amount 2,801.58
Balance Due: **2,801.58**
Invoice Number 7930014555
Account Number 793-9819
Invoice Date 03/01/2020
Payment Due Date 03/11/2020

Amount Paid: \$ _____

Deloitte.

Deloitte & Touche LLP

Date: January 22, 2019

FEIN: [REDACTED]

Billing Address:
ATTN: Accounts Payable Department
People's Natural Gas Company
375 North Shore Drive - Suite
PITTSBURGH PA 15212-5866
USA

3-1179
Preston

Invoice 8000378361

Payment Instructions:

Check Payment Mailing Address:

Deloitte & Touche LLP
PO Box 844708
Dallas TX 75284-4708

Email remittance information to:

[REDACTED]

Please pay by ACH amounts and with CTX, CCD+ or WIRE. Include invoice numbers/ your company name with payment.

Bank Name: Bank of America

Electronic funds payment details

ABA# and ACH#: [REDACTED]
US WIRE: [REDACTED]
Swift Code: [REDACTED]
Account Title: DELOITTE & TOUCHE LLP
Account Number: [REDACTED]

For professional services rendered

Fees	\$	300,000.00
Total Amount Due (USD)	\$	300,000.00

Payment Terms:

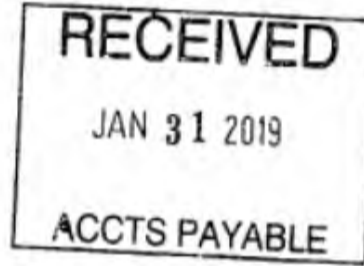
Per Contract or Upon Receipt

Billing Office:

2600 One PPG Place
Pittsburgh PA 15222-5433

Overnight Mailing Address:

Deloitte & Touche LLP LBX# 844708
1950 N. Stemmons Freeway
Suite 5010
Dallas TX 75207



Invoice 8000378361



Fees

Benefit Derived Address: People's Natural Gas Company, 375 North Shore Drive - Suite, PITTSBURGH, PA

For Services Performed In:

Pennsylvania	Audit Services	\$	300,000.00
Total Fees		\$	300,000.00
Total Amount Due (USD)		\$	300,000.00

	Dollars						Total	Percentages							
	People	EGC	WV	KY	TWP	Delta		Peoples	EGC	WV	KY	TWP	Delta	Total	
Revenue	\$423,647,147.20	\$305,082,621.56	\$12,678,942.61	\$1,733,668.04	\$95,506,144.25	\$49,585,515.18	\$888,234,038.84	47.69544%	34.34710%	1.42743%	0.19518%	10.75236%	5.58248%	100.00000%	
Net PP&E	979,621,423.57	789,999,092.39	25,602,447.76	1,616,925.35	235,561,084.38	142,722,845.22	\$2,175,123,818.67	45.03750%	36.31973%	1.17706%	0.07434%	10.82978%	6.56160%	100.00000%	
O&M	104,382,694.87	66,306,120.92	5,185,485.05	1,619,954.72	24,868,906.21	12,972,417.00	\$215,335,578.77	48.47443%	30.79200%	2.40809%	0.75229%	11.54891%	6.02428%	100.00000%	
Tax (Provisional)	15,743,666.00	12,249,511.00	36,039.00	311,259.00	5,698,175.00	3,263,707.21	\$37,302,357.21	42.20555%	32.83844%	0.09661%	0.83442%	15.27564%	8.74933%	100.00000%	
Total	\$1,523,394,931.64	\$1,173,637,345.87	\$43,502,914.42	\$5,281,807.11	\$361,634,309.84	\$208,544,484.61	\$3,315,995,793.49	45.85323%	33.57432%	1.27730%	0.46406%	12.10167%	6.72942%	0.00000%	
			PP&E												
PP&E	1,466,858,430.24	1,190,467,800.66	50,467,623.24	2,273,178.95	350,926,323.04	252,705,057.46									
DD&A	(487,237,006.67)	(400,468,708.27)	(24,865,175.48)	(656,253.60)	(115,365,238.66)	(109,982,212.24)									

	Total Invoice Dec	Total Invoice Jan	Total Invoice Feb	Total Invoice Mar	
Invoice	\$ 150,000.00	\$ 150,000.00	\$ 150,000.00	\$ 35,500.00	LKB note: PNG was included in the 2017 upper tier engagement letter as the vast majority of audit is performed at the lower tier entities. PNG was included in the lower tier entities engagement letter for 2018 however management believes using the above allocation methodology will not be appropriate for PNG. The \$16k was used as an estimate as that is the amount allocated to each of the upper tier entities. See summary
PNG portion			\$ -	\$ 16,308.33	
Amount to be allocated as above	\$ 150,000.00	\$ 150,000.00	\$ 150,000.00	\$ 19,191.67	
Peoples Portion	\$ 68,779.85	\$ 68,779.85	\$ 68,779.85	\$ 8,800.00	\$ 137,559.69 \$ 45,853.23
EGC Portion	\$ 50,361.47	\$ 50,361.47	\$ 50,361.47	\$ 6,443.47	\$ 100,722.95 \$ 33,574.32
WV Portion	\$ 1,915.95	\$ 1,915.95	\$ 1,915.95	\$ 245.14	\$ 3,831.90 \$ 1,277.30
KY Portion	\$ 696.09	\$ 696.09	\$ 696.09	\$ 89.06	\$ 1,392.18 \$ 464.06
TWP Portion	\$ 18,152.51	\$ 18,152.51	\$ 18,152.51	\$ 2,322.51	\$ 36,305.02 \$ 12,101.67
Delta Portion	\$ 10,094.13	\$ 10,094.13	\$ 10,094.13	\$ 1,291.49	\$ 20,188.27 \$ 6,729.42
Total	\$ 150,000.00	\$ 150,000.00	\$ 150,000.00	\$ 19,191.67	\$ 300,000.00 \$ 100,000.00
Difference	\$ -	\$ -	\$ -	\$ -	\$ -
					100000

Deloitte.

Deloitte & Touche LLP

Date: February 13, 2019

FEIN: [REDACTED]

Billing Address:

ATTN: Accounts Payable Department
People's Natural Gas Company
375 North Shore Drive - Suite
PITTSBURGH PA 15212-5866
USA

For professional services rendered

Invoice 8000414630

A
Net 30 days

Payment Instructions:

Check Payment Mailing Address:

Deloitte & Touche LLP
PO Box 844708
Dallas TX 75284-4708

Email remittance information to:

Please pay by ACH amounts and with
CTX, CCD+ or WIRE. Include
invoice numbers/ your company name
with payment.

Bank Name: Bank of America

Electronic funds payment details

ABA# and ACH#: [REDACTED]

US WIRE: [REDACTED]

Swift Code: [REDACTED]

Account Title: DELOITTE & TOUCHE
LLP

Account Number: [REDACTED]

Payment Terms:

Per Contract or Upon Receipt

Billing Office:

2800 One PPG Place
Pittsburgh PA 15222-5433

Overnight Mailing Address:

Deloitte & Touche LLP LBX# 844708
1950 N. Stemmons Freeway
Suite 5010
Dallas TX 75207

Fees		\$ 150,000.00
Total Amount Due (USD)	<i>3-1179</i>	\$ 150,000.00

Deb:
Can we make
This payable in
30 days - last check
(month 13) still

RECEIVED
FEB 25 2019
ACCTS PAYABLE

Invoice 8000414630

	Amount
--	--------

Fees

Benefit Derived Address: People's Natural Gas Company, 375 North Shore Drive - Suite, PITTSBURGH, PA

For Services Performed In:

Pennsylvania	Audit Services	\$	150,000.00
Total Fees		\$	150,000.00
Total Amount Due (USD)		\$	150,000.00

2018 AUDIT FEES											
Company	Accounting line	Dec-18	Jan-19	Feb-19	Mar-19	Anticipated Excess Audit	1st Qtr Review	2nd Qtr Review	Total Audit	% of Bill	Budget
Peoples Division	1000-5303210-PP1310	\$ 68,779.85	\$ 68,779.85	\$ 68,779.85	\$ 0.00	\$ 137,559.69	\$ 45,853.23	\$ 45,853.23	\$ 352,699.24	44.00%	\$ 352,699.24
Equitable Division	1000-5303210-101310	\$ 50,361.47	\$ 50,361.47	\$ 50,361.47	\$ 6,443.47	\$ 100,722.05	\$ 33,574.32	\$ 33,574.32	\$ 258,250.83	32.68%	\$ 258,250.83
Peoples WV	1200-5303210-121310	\$ 1,915.95	\$ 1,915.95	\$ 1,915.95	\$ 245.14	\$ 3,831.00	\$ 1,277.30	\$ 1,277.30	\$ 9,824.88	1.25%	\$ 9,824.88
Peoples KY	1300-5303210-131310	\$ 696.09	\$ 696.09	\$ 696.09	\$ 89.05	\$ 1,392.18	\$ 464.06	\$ 464.06	\$ 3,560.50	0.45%	\$ 3,560.50
PHG Companies	2200-5303210-220001	\$ -	\$ -	\$ -	\$ 16,308.33	\$ -	\$ -	\$ -	\$ 16,308.33	2.08%	\$ 16,308.33
Peoples TWP	3100-5303210-311310	\$ 18,152.51	\$ 18,152.51	\$ 18,152.51	\$ 2,322.51	\$ 36,305.02	\$ 12,101.67	\$ 12,101.67	\$ 93,085.08	11.85%	\$ 93,085.08
Delta	1500-5303210-151310	\$ 10,094.13	\$ 10,094.13	\$ 10,094.13	\$ 1,291.48	\$ 20,188.27	\$ 6,726.42	\$ 6,726.42	\$ 51,762.16	6.59%	\$ 51,762.16
Total		\$ 150,000.00	\$ 150,000.00	\$ 150,000.00	\$ 35,500.00	\$ 300,000.00	\$ 100,000.00	\$ 100,000.00	\$ 785,500.00	100.00%	\$ 785,500.00
LDC Holdings LLC	2100-5303210-210001	\$ -	\$ -	\$ -	\$ 16,308.33	\$ -	\$ -	\$ -	\$ 16,308.33	33.33%	\$ 16,308.33
LDC Funding LLC	2000-5303210-200001	\$ -	\$ -	\$ -	\$ 16,308.33	\$ -	\$ -	\$ -	\$ 16,308.33	33.33%	\$ 16,308.33
LDC Parent	4000-5303210-400001	\$ -	\$ -	\$ -	\$ 16,308.34	\$ -	\$ -	\$ -	\$ 16,308.34	33.33%	\$ 16,308.34
Total Billing		\$ -	\$ -	\$ -	\$ 48,925.00	\$ -	\$ -	\$ -	\$ 48,925.00	100.00%	\$ 48,925.00

G:\Finance\CONTROL\Deloitte 2018 audit.xlsx\Allocation calculation Budget Month

PNG Companies 375 North Shore Dr 4th Floor Pittsburgh PA 15212	INVOICE	
	DATE	INVOICE #
	12/31/2020	220016001220

BILL TO
Delta Natural Gas Co 3617 Lexington Road Winchester, KY 40391

TERMS	DUE DATE	REP
	1/18/2021	

ITEM	DESCRIPTION	RATE	AMT
	PNG - services provided during the month of: Dec-20	\$	26,541.70
	PNG - ESSN services provided during the month of:	\$	381,971.34
	Payroll withholding	\$	2,370.00
	Covid Bonus	\$	(10,765.00)
	Convenience Payments/Receipts	\$	2,000.00
	Delta Non-Compete payments	\$	(59,026.66)
WIRE PAYMENTS: J.P. Morgan Chase PITTSBURGH, PA ABA: [REDACTED] Acct# : [REDACTED]			

Thank you for your business!	Total Due: \$ 343,091.38
-------------------------------------	---------------------------------

PNG Companies 375 North Shore Dr 4th Floor Pittsburgh PA 15212	INVOICE	
	DATE	INVOICE #
	10/31/2020	220016001020

BILL TO
Delta Natural Gas Co 3617 Lexington Road Winchester, KY 40391

TERMS	DUE DATE	REP
	11/19/2020	

ITEM	DESCRIPTION	RATE	AMT
	PNG - services provided during the month of:	Oct-20	\$ 30,095.35
	PNG - ESSN services provided during the month of:	Oct-20	\$ 49,159.89
	Payroll withholding		\$ 1,580.00
	Delta Non-Compete payments		\$ (76,857.94)

WIRE PAYMENTS:
 J.P. Morgan Chase
 PITTSBURGH, PA
 ABA: [REDACTED]
 Acct# : [REDACTED]

Thank you for your business!	Total Due: \$ 3,977.30
-------------------------------------	-------------------------------

Delta Natural Gas Co 3617 Lexington Road Winchester, KY 40391	INVOICE	
	DATE	INVOICE #
	11/30/2020	160022001120

BILL TO
PNG Companies 375 North Shore Dr 4th Floor Pittsburgh PA 15212

TERMS	DUE DATE	REP
	12/18/2020	

ITEM	DESCRIPTION	RATE	AMT
	Delta Non-Compete payments	\$	67,942.30
	PNG - services provided during the month of: Jan-00	\$	(24,029.22)
	PNG - ESN services provided during the month of:	\$	(45,007.37)
	Payroll withholding	\$	(1,580.00)
	Covid Bonus	\$	147,538.18
WIRE PAYMENTS: J.P. Morgan Chase PITTSBURGH, PA ABA: XXXXXXXXXX Acct# : XXXXXXXXXX			

Thank you for your business!	Total Due: \$ 144,863.89
-------------------------------------	---------------------------------

PNG Companies 375 North Shore Dr 4th Floor Pittsburgh PA 15212	INVOICE	
	DATE	INVOICE #
	8/31/2020	22001300820

BILL TO
Peoples KY LLC 375 North Shore Dr 4th Floor Pittsburgh PA 15212

Approver:

TERMS	DUE DATE	REP
	9/18/2020	

ITEM	DESCRIPTION	RATE	AMT
	Services provided during the month of:	Aug-20	\$ 17,446.46
	PNG - ESN services provided during the month of:	Aug-20	\$ 6,532.17
	Auto Insurance - Essential		99.39
	Payroll withholding		\$ 78.82
	Insurance Premiums/Claims		\$ 12,102.73
	Convenience Payments/Receipts		\$ -
WIRE PAYMENTS: J.P. Morgan Chase PITTSBURGH, PA ABA: XXXXXXXXXX Acct# : XXXXXXXXXX			
Thank you for your business!			Total Due: \$ 36,259.57

PNG Companies 375 North Shore Dr 4th Floor Pittsburgh PA 15212	INVOICE	
	DATE	INVOICE #
	4/30/2020	22001300420

BILL TO
Peoples KY LLC 375 North Shore Dr 4th Floor Pittsburgh PA 15212

Approver:

TERMS	DUE DATE	REP
	5/18/2020	

ITEM	DESCRIPTION	RATE	AMT
	Services provided during the month of:	Apr-20	\$ 16,264.08
	PNG - ESN services provided during the month of:	Apr-20	\$ 5,132.13
	Payroll withholding		\$ 78.82
	Insurance Premiums/Claims		\$ 24,209.33
	Insurance premiums - cancelled 03/16/20		\$ (3,923.46)
WIRE PAYMENTS: J.P. Morgan Chase PITTSBURGH, PA ABA: [REDACTED] Acct# : [REDACTED]			
Thank you for your business!			Total Due: \$ 41,760.90

PNG Companies 375 North Shore Dr 4th Floor Pittsburgh PA 15212	INVOICE	
	DATE	INVOICE #
	5/31/2020	22001300520

BILL TO
Peoples KY LLC 375 North Shore Dr 4th Floor Pittsburgh PA 15212

Approver:

TERMS	DUE DATE	REP
	6/18/2020	

ITEM	DESCRIPTION	RATE	AMT
	Services provided during the month of:	May-20	\$ 15,552.00
	PNG - ESN services provided during the month of:	May-20	\$ 5,104.45
	Payroll withholding		\$ 78.82
	Insurance Premiums/Claims		\$ 13,405.20
	Insurance premiums - cancelled 03/16/20		\$ -
WIRE PAYMENTS: J.P. Morgan Chase PITTSBURGH, PA ABA: XXXXXXXXXX Acct# : XXXXXXXXXX			
Thank you for your business!			Total Due: \$ 34,140.47

PNG Companies 375 North Shore Dr 4th Floor Pittsburgh PA 15212	INVOICE	
	DATE	INVOICE #
	3/31/2021	22001600321

BILL TO
Delta Natural Gas Co 3617 Lexington Road Winchester, KY 40391

AG 1-DR 54 c - Essential Utilities Inc-Base Delta

TERMS	DUE DATE	REP
	4/18/2021	

ITEM	DESCRIPTION	RATE	AMT
	PNG - services provided during the month of: Mar-21	\$	42,346.20
	PNG - ESSN services provided during the month of:	\$	59,159.29
	Payroll withholding	\$	16,036.04
	Insurance	\$	205,228.15
	Convenience Payments/Receipts	\$	2,500.00
	Essential - Sundry	\$	-
	pension/OPEB	\$	13,767.00
	PSU Comp Exp-ESSN	\$	1,173.62
	RSU Comp Exp-ESSN	\$	684.12
	Delta Non-Compete payments	\$	(62,634.00)
WIRE PAYMENTS: J.P. Morgan Chase PITTSBURGH, PA ABA: XXXXXXXXXX Acct# : XXXXXXXXXX			
Thank you for your business!			Total Due: \$ 278,260.42



(859) 447-6410

Clay.neff@greenhomesolutions.com

www.centrankymold.com

www.greenhomesolutions.com

TO: Delta Gas – Jeff Steele
3617 Lexington Rd
Winchester, KY 40391

DATE: July 28, 2020

Invoice #: RE6083


JOB #: 20206083

SERVICE DATE: July 18, 2020

DESCRIPTION	AMOUNT
Enzyme Surface cleaner / Stain lightener used on various substrates presenting with apparent microbial activity as needed.	\$2,475.00
Enzyme based fungicidal treatment to kill and breakdown microbial spores on surface and airborne spores, penetrate into porous materials such as wood, concrete, etc. – Main Office Floor 7526 sq feet – Acct Wing 3060 Sq Ft – Basement – 5016 sq feet	\$15,602.00
HEPA Vacuum as needed.	\$1,865.00
Air Scrubber/Negative Air with HEPA Filtration as needed.	\$569.00
Post Testing	\$0.00
TOTAL AMOUNT DUE	\$20,511.00

✓ MP

Make Check Payable To:
Green Home Solutions
198 Juniper Dr
Versailles, KY 40383

 7/28/20

IDI Consulting, LLC - Invoice Allocation September 2017

PNG				
Project	WBS/Account	Cost Center		Total
AMR Project	AMR.ERT.2	5303315	AMR	\$16,080.00
Construction Project Management System	CPMS.2	5303315	Construction PM System	\$164,040.00
Workforce Optimization Project	WFO.PH2.2	5303315	Workforce Optimization	\$149,300.00
FIServ Replacement Project	PAYMENT.VENDOR.2	5303315	FIServ Replacement Project	\$7,200.00
Workforce Implementation	TIME.ATTEND.2	5303315	Workforce Implementation	\$56,275.00
MiAgent Project Support	Miagent.ph1.2	5303315	MiAgent Implementation	\$97,503.75
O&M Application Support	CP.APPL.ALL	5303315	Support	\$376,543.50
O&M Infrastructure	CP.IT.ALL	5303315	Support	\$67,190.00
Business Continuity	PP9935	5303315	Support	\$5,880.00
Total				\$940,012.25

PTWP					
Project	WBS/Account	Cost Center		Total	
O&M Support		315104	5303315	Support	\$39,744.00
Total				\$39,744.00	

Total				\$979,756.25
--------------	--	--	--	---------------------

CP.APPL.ALL Settlement Rule Amount Allocated to KY/Delta
 376,543.50 0.97000% 3,652.47

WBS Breakout from Invoice 17035

IDI Consulting, LLC - Invoice Allocation October 2017

PNG					
Project	WBS/Account	Cost Center		Total	Net
AMR Project	AMR.ERT.2	5303315	AMR	\$0.00	\$0.00
Construction Project Management System	CPMS.2	5303315	Construction PM System	\$129,200.00	\$129,200.00
Workforce Optimization Project	WFO.PH2.2	5303315	Workforce Optimization	\$144,010.00	\$144,010.00
FIServ Replacement Project	PAYMENT.VENDOR.2	5303315	FIServ Replacement Project	\$6,000.00	\$6,000.00
Workforce Implementation	TIME.ATTEND.2	5303315	Workforce Implementation	\$35,590.00	\$35,590.00
MiAgent Project Support	Miagent.ph1.2	5303315	MiAgent Implementation	\$91,535.00	\$91,535.00
O&M Application Support	CP.APPL.ALL	5303315	Support	\$322,150.00	\$322,150.00
O&M Infrastructure	CP.IT.ALL	5303315	Support	\$55,312.50	\$55,312.50
Business Continuity	PP9935	5303315	Support	\$4,200.00	\$4,200.00
Total				\$787,997.50	\$787,997.50

PTWP						
Project	WBS/Account	Cost Center		Total	Net	
O&M Support		315104	5303315	Support	\$33,120.00	\$33,120.00
Total				\$33,120.00	\$33,120.00	

Total				\$821,117.50	\$821,117.50
--------------	--	--	--	---------------------	---------------------

CP.APPL.ALL Settlement Rule Amount Allocated to KY/Delta
 322,150.00 0.97000% 3,124.86

WBS Breakout from Invoice 16917

IDI Consulting, LLC - Invoice Allocation June 2017

PNG					
Project	WBS/Account	Cost Center		Total	Net
AMR Project	AMR.ERT.2	5303315	AMR	\$8,400.00	\$8,400.00
Construction Project Management System	CPMS.2	5303315	Construction PM System	\$148,040.00	\$148,040.00
Workforce Optimization Project	WFO.PHZ.2	5303315	Workforce Optimization	\$174,150.00	\$174,150.00
FIServ Replacement Project	PAYMENT.VENDOR.2	5303315	FIServ Replacement Project	\$20,700.00	\$20,700.00
Workforce Implementation	TIME.ATTEND.2	5303315	Workforce Implementation	\$22,875.00	\$22,875.00
MIAgent Project Support	MIagent.ph1.2	5303315	MIAgent Implementation	\$136,770.00	\$136,770.00
O&M Application Support	CP.APPL.ALL	5303315	Support	\$310,248.50	\$310,248.50
O&M Infrastructure	CP.IT.ALL	5303315	Support	\$69,855.00	\$69,855.00
Facilities	PP9946	5303315	Facilities	\$12,835.00	\$12,835.00
Business Continuity	PP9935	5303315	Support	\$4,680.00	\$4,680.00
Total				\$908,553.50	\$908,553.50

PTWP						
Project	WBS/Account	Cost Center		Total	Net	
O&M Support		315104	5303315	Support	\$45,024.00	\$45,024.00
Total				\$45,024.00	\$45,024.00	

Total				\$953,577.50	\$953,577.50
--------------	--	--	--	---------------------	---------------------

Ruth DeLore - Wylie

CP.APPL.ALL Settlement Rule Amount Allocated to KY/Delta
 310,248.50 0.97000% 3,009.41

WBS Breakout from Invoice 17237

IDI Consulting, LLC - Invoice Allocation March 2018

PNG				
Project	WBS/Account	Cost Center		Total
Construction Project Management System	CPMS.PH2.2	5303315	Construction PM System	\$111,800.00
Workforce Optimization Project	WFO.PH3.2	5303315	Workforce Optimization	\$129,155.00
Workforce Implementation	TIME.ATTEND.2	5303315	Workforce Implementation	\$0.00
Delta Conversion Project	DELTA.INTEGRATE.PH1.2	5303315	Delta Conversion Project	\$147,795.00
CRM Replacement Project	CRM.PH1.2	5303315	CRM Replacement Project	\$146,430.00
O&M Application Support	CP.APPL.ALL	5303315	Support	\$360,974.00
O&M Infrastructure	CP.IT.ALL	5303315	Support	\$66,354.50
O&M Telecom Support	315102	5303315	Support	\$3,600.00
Business Continuity	PP9935	5303315	Support	\$5,280.00
Total				\$971,388.50

PTWP				
Project	WBS/Account	Cost Center		Total
O&M Support		315104	5303315 Support	\$0.00
Total				\$0.00

Total				\$971,388.50
--------------	--	--	--	---------------------

Ruth Delost - Wylie

CP.APPL.ALL Settlement Rule Amount Allocated to KY/Delta
 360,974.00 0.97000% 3,501.45

WBS Breakout from Invoice 17207

IDI Consulting, LLC - Invoice Allocation February 2018

PNG				
Project	WBS/Account	Cost Center		Total
Construction Project Management System	CPMS.PH2.2	5303315	Construction PM System	\$97,005.00
Workforce Optimization Project	WFO.PH3.2	5303315	Workforce Optimization	\$129,937.50
Workforce Implementation	TIME.ATTEND.2	5303315	Workforce Implementation	\$0.00
Delta Conversion Project	DELTA.INTEGRATE.PH1.2	5303315	Delta Conversion Project	\$110,606.25
CRM Replacement Project	CRM.PH1.2	5303315	CRM Replacement Project	\$113,560.00
O&M Application Support	CP.APPL.ALL	5303315	Support	\$287,678.75
O&M Infrastructure	CP.IT.ALL	5303315	Support	\$66,232.25
Business Continuity	PP9935	5303315	Support	\$3,120.00
Total				\$808,139.75

Ruth DeLoe-Wyke
 OK to pay *Ruth DeLoe-Wyke*
3/8/18
 OK to pay
Jan Stanek 3/6/2018

CP.APPL.ALL Settlement Rule Amount Allocated to KY/Delta
 287,678.75 0.97000% 2,790.48

WBS Breakout from Invoice 17157

IDI Consulting, LLC - Invoice Allocation January 2018

PNG				
Project	WBS/Account	Cost Center		Total
Construction Project Management System	CPMS.PH2.2	5303315	Construction PM System	\$69,120.00
Workforce Optimization Project	WFO.PH2.2	5303315	Workforce Optimization	\$136,429.50
Workforce Implementation	TIME.ATTEND.2	5303315	Workforce Implementation	\$0.00
Delta Conversion Project	Delta Conversion Project	5303315	Delta Conversion Project	\$0.00
CRM Replacement Project	CRM.PH1.2	5303315	CRM Replacement Project	\$112,320.00
O&M Application Support	CP.APPL.ALL	5303315	Support	\$247,728.50
O&M Infrastructure	CP.IT.ALL	5303315	Support	\$48,836.50
Business Continuity	PP9935	5303315	Support	\$1,800.00
Total				\$616,234.50

PTWP					
Project	WBS/Account	Cost Center		Total	
O&M Support		315104	5303315	Support	\$15,360.00
Total				\$15,360.00	

Total				\$631,594.50
--------------	--	--	--	---------------------

Ruth DeLoat-Wyke

CP.APPL.ALL Settlement Rule Amount Allocated to KY/Delta
 247,728.50 0.97000% 2,402.97

WBS Breakout from Invoice 17898

IDI Consulting, LLC - Invoice Allocation September 2019

PNG				
Project	WBS/Account	Cost Center		Total
Construction Project Management System	CPMS.PH3.2	5303315	Construction PM System	\$101,470.00
Workforce Optimization Project	WFO.PH4.2	5303315	Workforce Optimization	\$102,210.00
S4/HANA Conversion	SAP.S4.HANA.2	5303315	S4/HANA Conversion	\$33,600.00
Delta Conversion Project	SW.DELTA.CRB.2	5303315	Delta Conversion Project	\$141,528.75
As Built Project	ASBUILT.2	5303315	As Built Project	\$42,720.00
UFG Reporting	UFG.REPORT.2	5303315	UFG Reporting Project	\$9,900.00
CRM Replacement Project	CRM.PH1.2	5303315	CRM Replacement Project	\$76,282.25
O&M Application Support	CP.APPL.ALL	5303315	Support	\$451,756.50
O&M Infrastructure	CP.IT.ALL	5303315	Support	\$38,777.00
O&M Telecom Support	CP.TELECOM.ALL	5303315	Support	\$24,000.00
Business Continuity	PP9935	5303315	Support	\$6,720.00
Total				\$1,028,964.50

Ruth Delort - Wylie

OK to pay

Ruth Delort - Wylie

*OK to pay
10/11/2019*

CP.APPL.ALL Settlement Rule Amount Allocated to KY/Delta
 451,756.50 0.61000% 2,755.71

WBS Breakout from Invoice 17922

IDI Consulting, LLC - Invoice Allocation October 2019

PNG					
Project	WBS/Account	Cost Center		Total	Net
Construction Project Management System	CPMS.PH3.2	5303315	Construction PM System	\$110,921.00	\$110,921.00
Workforce Optimization Project	WFO.PH4.2	5303315	Workforce Optimization	\$109,760.00	\$109,760.00
S4/HANA Conversion	SAP.S4.HANA.2	5303315	S4/HANA Conversion	\$30,800.00	\$30,800.00
Delta Conversion Project	SW.DELTA.CRB.2	5303315	Delta Conversion Project	\$105,789.00	\$105,789.00
As Built Project	ASBUILT.2	5303315	As Built Project	\$35,600.00	\$35,600.00
UFG Reporting	UFG.REPORT.2	5303315	UFG Reporting Project	\$7,920.00	\$7,920.00
CRM Replacement Project	CRM.PH1.2	5303315	CRM Replacement Project	\$19,800.00	\$19,800.00
O&M Application Support	CP.APPL.ALL	5303315	Support	\$369,610.50	\$369,610.50
O&M Infrastructure	CP.IT.ALL	5303315	Support	\$39,002.00	\$39,002.00
O&M Telecom Support	CP.TELECOM.ALL	5303315	Support	\$19,487.50	\$19,487.50
Business Continuity	PP9935	5303315	Support	\$3,960.00	\$3,960.00
Total				\$852,650.00	\$852,650.00

Ruth Delost-Wyke

Ruth Delost-Wyke
 11/4/19

OK to pay
 11/1/19
[Signature]

CP.APPL.ALL Settlement Rule Amount Allocated to KY/Delta
 369,610.50 0.61000% 2,254.62

WBS Breakout from Invoice 17699

IDI Consulting, LLC - Invoice Allocation March 2019

PNG				
Project	WBS/Account	Cost Center		Total
Construction Project Management System	CPMS.PH3.2	5303315	Construction PM System	\$158,725.00
Workforce Optimization Project	WFO.PH4.2	5303315	Workforce Optimization	\$155,877.50
S4/HANA Conversion	SAP.S4.HANA.2	5303315	S4/HANA Conversion	\$56,594.00
Delta Conversion Project	DELTA-INTEGRATE.PH3.2	5303315	Delta Conversion Project	\$143,114.00
As Built Project	ASBUILT.2	5303315	As Built Project	\$30,000.00
UFG Reporting	UFG.REPORT.2	5303315	UFG Reporting Project	\$34,300.00
CRM Replacement Project	CRM.PH1.2	5303315	CRM Replacement Project	\$73,972.50
O&M Application Support	CP.APPL.ALL	5303315	Support	\$345,064.00
O&M Infrastructure	CP.IT.ALL	5303315	Support	\$47,554.00
O&M Telecom Support	315102	5303315	Support	\$24,450.00
Business Continuity	PP9935	5303315	Support	\$3,240.00
Total				\$1,072,891.00

SW.DELTA.CRB.2

OK to pay
4/8/19
[Signature]

OK To pay
4/8/19
[Signature]

CP.APPL.ALL Settlement Rule Amount Allocated to KY/Delta
345,064.00 0.57000% 1,966.86

WBS Breakout from Invoice 18076

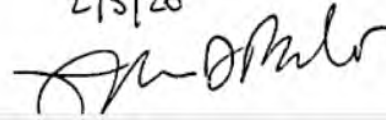
IDI Consulting, LLC - Invoice Allocation March 2020				
PNG				
Project	WBS/Account	Cost Center		Total
Construction Project Management System	CPMS.PH4.2	5303315	Construction PM System	\$82,255.00
Workforce Optimization Project	WFO.PH5.2	5303315	Workforce Optimization	\$130,866.25
S4/HANA Conversion	SAP.S4.HANA.2	5303315	S4/HANA Conversion	\$35,000.00
Delta Conversion Project	SW.DELTA.CRB.2	5303315	Delta Conversion Project	\$94,887.50
EAM Redesign	EAM.REDESIGN.2	5303315	EAM Redesign	\$268,615.00
UFG Reporting	UFG.SEGMENT.2	5303315	UFG Segmentation Project	\$46,000.00
CRM Replacement Project	CRM.PH1.2	5303315	CRM Replacement Project	\$26,000.00
O&M Construction Support	50020	5303315	Construction Support	\$40,020.00
O&M Application Support	CP.APPL.ALL	5303315	Support	\$293,700.00
O&M Infrastructure	CP.IT.ALL	5303315	Support	\$60,628.75
O&M Telecom Support	CP.TELECOM.ALL	5303315	Support	\$0.00
Business Continuity	PP9935	5303315	Support	\$6,840.00
Total				\$1,084,812.50

CP.APPL.ALL Settlement Rule Amount Allocated to KY/Delta
 293,700.00 0.61000% 1,791.57

WBS Breakout from Invoice 18005

IDI Consulting, LLC - Invoice Allocation January 2020				
Project	WBS/Account	Cost Center		Total
Construction Project Management System	CPMS.PH4.2	5303315	Construction PM System	\$63,110.00
Workforce Optimization Project	WFO.PH4.2 WFO.PH5.2	5303315	Workforce Optimization	\$95,078.00
S4/HANA Conversion	SAP.S4.HANA.2	5303315	S4/HANA Conversion	\$38,500.00
Delta Conversion Project	DELTA-INTEGRATE.PH2.2 SW.DELTA.CRB.2	5303315	Delta Conversion Project	\$61,908.50
EAM Redesign	EAM.REDESIGN.2	5303315	EAM Redesign	\$65,095.00
UFG Reporting	UFG.SEGMENT.2	5303315	UFG Segmentation Project	\$33,840.00
CRM Replacement Project	CRM.PH1.2	5303315	CRM Replacement Project	\$30,600.00
O&M Construction Support	ESS102731	5303315	Construction Support	\$22,440.00
O&M Application Support	CP.APPL.ALL	5303315	Support	\$285,202.00
O&M Infrastructure	CP.IT.ALL	5303315	Support	\$39,450.50
O&M Telecom Support	CP.TELECOM.ALL	5303315	Support	\$9,000.00
Business Continuity	PP9935	5303315	Support	\$2,280.00
Total				\$746,504.00

Ruth Delost-Wyke

OK to pay
 2/5/20


OK to pay
 2/6/20


CP.APPL.ALL Settlement Rule Amount Allocated to KY/Delta
 285,202.00 0.61000% 1,739.73

WBS Breakout from Invoice 17894

IDI Consulting, LLC - Invoice Allocation December 2019

Project	WBS/Account	Cost Center		Total	Net
Construction Project Management System	CPMS.PH3.2	5303315	Construction PM System	\$79,537.25	\$79,537.25
Workforce Optimization Project	WFO.PH4.2	5303315	Workforce Optimization	\$88,395.00	\$88,395.00
S4/HANA Conversion	SAP.S4.HANA.2	5303315	S4/HANA Conversion	\$56,000.00	\$56,000.00
Delta Conversion Project	SW.DELTA.CRB.2	5303315	Delta Conversion Project	\$19,290.00	\$19,290.00
As Built Project	ASBUILT.2	5303315	As Built Project	\$417,550.05	\$417,550.05
UFG Reporting	UFG.REPORT.2	5303315	UFG Reporting Project	\$10,560.00	\$10,560.00
CRM Replacement Project	CRM.PH1.2	5303315	CRM Replacement Project	\$8,923.20	\$8,923.20
O&M Application Support	CP.APPL.ALL	5303315	Support	\$284,693.75	\$284,693.75
O&M Infrastructure	CP.IT.ALL	5303315	Support	\$57,149.25	\$57,149.25
O&M Telecom Support	CP.TELECOM.ALL	5303315	Support	\$23,037.50	\$23,037.50
Business Continuity	PP9935 109985	5303315	Support	\$9,840.00	\$9,840.00
Total				\$1,054,976.00	\$1,054,976.00

\$1,054,976.00
 \$0.00

OK to pay
 1/8/2020
 John D. Baker

Ruth Delost-Wyke
 OK To pay
 Ruth Delost-Wyke
 1/10/20

CP.APPL.ALL Settlement Rule Amount Allocated to KY/Delta
 284,693.75 0.61000% 1,736.63

WBS Breakout from Invoice 18232

IDI Consulting, LLC - Invoice Allocation September 2020 - Invoice Number - 18232

PNG			
Project	WBS/Account	Cost Center	Total
Application Support	CP.APPL.ALL	5303315	\$226,220.70
Infrastructure Support	CP.IT.ALL	5303315	\$18,511.50
Business Continuity	PP9935	5303315	\$4,680.00
Total			\$249,412.20

Ruth DeLost-Wylie

OK To pay
Ruth DeLost-Wylie
10/18/20

CP.APPL.ALL Settlement Rule Amount Allocated to KY/Delta
226,220.70 0.61000% 1,379.95

WBS Breakout from Invoice 18206

IDI Consulting, LLC - Invoice Allocation August 2020 - Invoice Number - 18206

PNG			
Project	WBS/Account	Cost Center	Total
Application Support	CP.APPL.ALL	5303315	\$209,681.90
Infrastructure Support	CP.IT.ALL	5303315	\$16,746.25
Business Continuity	PP9935	5303315	\$3,720.00
Total			\$230,148.15

OK To pay
Put Debit - Wyle
9/9/20

CP.APPL.ALL Settlement Rule Amount Allocated to KY/Delta
209,681.90 0.61000% 1,279.06

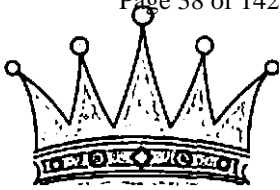
WBS Breakout from Invoice 18285

IDI Consulting, LLC - Invoice Allocation November 2020 - Invoice Number - 18285

PNG			
Project	WBS/Account	Cost Center	Total
Application Support	CP.APPL.ALL	5303315	\$195,945.00
Infrastructure Support	CP.IT.ALL	5303315	\$19,923.25
Business Continuity	PP9935	5303315	\$6,000.00
Total			\$221,868.25

*OK To Pay
Ruth Delost-Wyhe
12/15/20*

CP.APPL.ALL Settlement Rule Amount Allocated to KY/Delta
195,945.00 0.61000% 1,195.26



INVOICE

Customer Number	1137
Invoice Number	75483
Invoice Date	1/13/2019
Invoice Period	1/7/2019-1/13/2019
Invoice Amount	\$933.50

Denisa King
Delta Natural Gas Company, Inc
3617 Lexington Rd
Winchester KY 40391

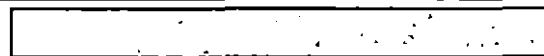
Remit Payment to:
King Bee Delivery, LLC
P.O. Box 32186
Louisville, KY 40232

ADP

Route to JB

5303890
Cost Center: 169556

Please detach here and return this portion with your remittance check



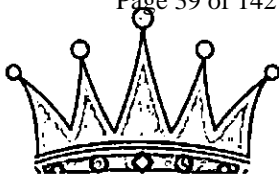
Draw to pay
DL

Customer Number	1137	Invoice Date	1/13/2019
Invoice Number	75483	Invoice Amount	\$933.50

On Demand

Date Ready Order Type Deliver Date	Order ID Caller	Origin	Destination	References Billing Group
1/7/2019 7:00 AM Scheduled Services	2486286 Denisa King	King Bee-Lexington 1045 Brentwood Ct Lexington KY 40511	Delta Gas-Stanton 189 N Main St Stanton KY 40380	Mon-Fri
			Scheduled Services	\$12.90 (SureRate \$0.00)
POD:			Order Total:	\$12.90
1/7/2019 7:00 AM Scheduled Services	2486287 Denisa King	King Bee-Lexington 1045 Brentwood Ct Lexington KY 40511	Delta Gas-Owingsville 58 Water St Owingsville KY 40360	Mon-Fri
			Scheduled Services	\$12.90 (SureRate \$0.00)
POD:			Order Total:	\$12.90
1/7/2019 7:00 AM Scheduled Services	2486288 Denisa King	King Bee-Lexington 1045 Brentwood Ct Lexington KY 40511	Delta Gas-Corbin District Office 2011 S Main St Corbin KY 40701	Mon-Fri
			Scheduled Services	\$12.90 (SureRate \$0.00)
POD:			Order Total:	\$12.90
1/7/2019 7:00 AM Scheduled Services	2486289 Denisa King	King Bee-Lexington 1045 Brentwood Ct Lexington KY 40511	Delta Gas-Williamsburg 1058 US-25W Williamsburg KY 40769	Mon-Fri
			Scheduled Services	\$12.90 (SureRate \$0.00)
POD:			Order Total:	\$12.90
1/7/2019 7:00 AM Scheduled Services	2486290 Denisa King	King Bee-Lexington 1045 Brentwood Ct Lexington KY 40511	Delta Gas-Manchester 91 Old Us 421 Manchester OH 40862	Mon-Fri
			Scheduled Services	\$12.90 (SureRate \$0.00)
POD:			Order Total:	\$12.90

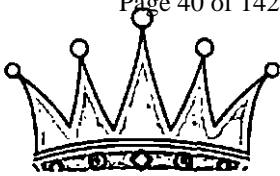
Thanks for your business!



Customer Number	1137
Invoice Number	75483
Invoice Date	1/13/2019

On Demand

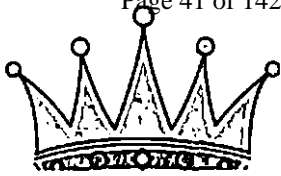
Date Ready Order Type Deliver Date	Order ID Caller	Origin	Destination	References Billing Group
1/7/2019 7:00 AM Scheduled Services	2486291 Denisa King	King Bee-Lexington 1045 Brentwood Ct Lexington KY 40511	Delta Gas-Middlesboro 2110 W Cumberland Ave Middlesboro KY 40965	Mon-Fri (SureRate \$0.00)
POD:			Order Total:	\$12.90
1/7/2019 7:00 AM Scheduled Services	2486292 Denisa King	King Bee-Lexington 1045 Brentwood Ct Lexington KY 40511	Delta Gas-Berea 129 Glades Rd Berea KY 40403	Mon-Fri (SureRate \$0.00)
POD:			Order Total:	\$12.90
1/7/2019 7:00 AM Scheduled Services	2486293 Denisa King	King Bee-Lexington 1045 Brentwood Ct Lexington KY 40511	Delta Gas-Corbin District Office 2011 S Main St Corbin KY 40701	Mon-Fri (SureRate \$0.00)
POD:			Order Total:	\$12.90
1/7/2019 7:00 AM Scheduled Services	2486294 Denisa King	King Bee-Lexington 1045 Brentwood Ct Lexington KY 40511	Delta Gas-Corbin Service Center 8112 US-25 Corbin KY 40701	Mon-Fri (SureRate \$0.00)
POD:			Order Total:	\$12.90
1/7/2019 7:00 AM Scheduled Services	2486295 Denisa King	King Bee-Lexington 1045 Brentwood Ct Lexington KY 40511	Delta Gas-Barbourville 281 Ky 3439 Barbourville KY 40906	Mon-Fri (SureRate \$0.00)
POD:			Order Total:	\$12.90
1/7/2019 7:00 AM Scheduled Services	2486296 Denisa King	King Bee-Lexington 1045 Brentwood Ct Lexington KY 40511	Delta Gas-Nicholasville 501 Etter Dr Nicholasville KY 40356	Mon-Fri (SureRate \$0.00)
POD:			Order Total:	\$12.90
1/7/2019 7:00 AM Scheduled Services	2486297 Denisa King	King Bee-Lexington 1045 Brentwood Ct Lexington KY 40511	Delta Gas-Winchester Administr 3617 Lexington Rd Winchester KY 40391	Mon-Fri (SureRate \$0.00)
POD:			Order Total:	\$12.90
1/7/2019 4:00 PM Scheduled Services	2486298 Denisa King	Delta Gas-Winchester Administrativ 3617 Lexington Rd Winchester KY 40391	King Bee-Lexington (Linehaul) 1045 Brentwood Ct Lexington KY 40511	Mon-Fri (SureRate \$0.00)
POD:			Order Total:	\$19.00



Customer Number	1137
Invoice Number	75483
Invoice Date	1/13/2019

On Demand

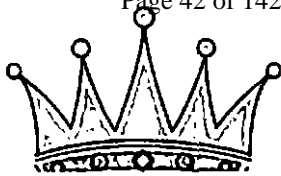
Date Ready Order Type Deliver Date	Order ID Caller	Origin	Destination	References Billing Group
1/7/2019 12:15 PM Scheduled Services	2486333 Denisa King	King Bee-Lexington 1045 Brentwood Ct Lexington KY 40511	Delta Gas-Barbourville 281 Ky 3439 Barbourville KY 40906	Mon-Fri
			Scheduled Services	\$12.90
POD:			Order Total:	\$12.90
(SureRate \$0.00)				
1/8/2019 7:00 AM Scheduled Services	2488629 Denisa King	King Bee-Lexington 1045 Brentwood Ct Lexington KY 40511	Delta Gas-Stanton 189 N Main St Stanton KY 40380	Mon-Fri
			Scheduled Services	\$12.90
POD:			Order Total:	\$12.90
(SureRate \$0.00)				
1/8/2019 7:00 AM Scheduled Services	2488630 Denisa King	King Bee-Lexington 1045 Brentwood Ct Lexington KY 40511	Delta Gas-Owingsville 58 Water St Owingsville KY 40360	Mon-Fri
			Scheduled Services	\$12.90
POD:			Order Total:	\$12.90
(SureRate \$0.00)				
1/8/2019 7:00 AM Scheduled Services	2488631 Denisa King	King Bee-Lexington 1045 Brentwood Ct Lexington KY 40511	Delta Gas-Corbin District Office 2011 S Main St Corbin KY 40701	Mon-Fri
			Scheduled Services	\$12.90
POD:			Order Total:	\$12.90
(SureRate \$0.00)				
1/8/2019 7:00 AM Scheduled Services	2488632 Denisa King	King Bee-Lexington 1045 Brentwood Ct Lexington KY 40511	Delta Gas-Williamsburg 1058 US-25W Williamsburg KY 40769	Mon-Fri
			Scheduled Services	\$12.90
POD:			Order Total:	\$12.90
(SureRate \$0.00)				
1/8/2019 7:00 AM Scheduled Services	2488633 Denisa King	King Bee-Lexington 1045 Brentwood Ct Lexington KY 40511	Delta Gas-Manchester 91 Old Us 421 Manchester OH 40962	Mon-Fri
			Scheduled Services	\$12.90
POD:			Order Total:	\$12.90
(SureRate \$0.00)				
1/8/2019 7:00 AM Scheduled Services	2488634 Denisa King	King Bee-Lexington 1045 Brentwood Ct Lexington KY 40511	Delta Gas-Middlesboro 2110 W Cumberland Ave Middlesboro KY 40965	Mon-Fri
			Scheduled Services	\$12.90
POD:			Order Total:	\$12.90
(SureRate \$0.00)				
1/8/2019 7:00 AM Scheduled Services	2488635 Denisa King	King Bee-Lexington 1045 Brentwood Ct Lexington KY 40511	Delta Gas-Berea 129 Glades Rd Berea KY 40403	Mon-Fri
			Scheduled Services	\$12.90
POD:			Order Total:	\$12.90
(SureRate \$0.00)				



Customer Number	1137
Invoice Number	75483
Invoice Date	1/13/2019

On Demand

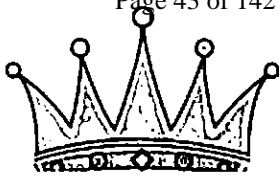
Date Ready	Order ID	Origin	Destination	References
Order Type	Caller			Billing Group
Deliver Date				
1/8/2019 7:00 AM Scheduled Services	2488636 Denisa King	King Bee-Lexington 1045 Brentwood Ct Lexington KY 40511	Delta Gas-Corbin District Office 2011 S Main St Corbin KY 40701	Mon-Fri Scheduled Services \$12.90 (SureRate \$0.00)
POD:		Order Total:		\$12.90
1/8/2019 7:00 AM Scheduled Services	2488637 Denisa King	King Bee-Lexington 1045 Brentwood Ct Lexington KY 40511	Delta Gas-Corbin Service Center 8112 US-25 Corbin KY 40701	Mon-Fri Scheduled Services \$12.90 (SureRate \$0.00)
POD:		Order Total:		\$12.90
1/8/2019 7:00 AM Scheduled Services	2488638 Denisa King	King Bee-Lexington 1045 Brentwood Ct Lexington KY 40511	Delta Gas-Barbourville 281 Ky 3439 Barbourville KY 40906	Mon-Fri Scheduled Services \$12.90 (SureRate \$0.00)
POD:		Order Total:		\$12.90
1/8/2019 7:00 AM Scheduled Services	2488639 Denisa King	King Bee-Lexington 1045 Brentwood Ct Lexington KY 40511	Delta Gas-Nicholasville 501 Etter Dr Nicholasville KY 40356	Mon-Fri Scheduled Services \$12.90 (SureRate \$0.00)
POD:		Order Total:		\$12.90
1/8/2019 7:00 AM Scheduled Services	2488640 Denisa King	King Bee-Lexington 1045 Brentwood Ct Lexington KY 40511	Delta Gas-Winchester Administr: 3617 Lexington Rd Winchester KY 40391	Mon-Fri Scheduled Services \$12.90 (SureRate \$0.00)
POD:		Order Total:		\$12.90
1/8/2019 4:00 PM Scheduled Services	2488641 Denisa King	Delta Gas-Winchester Administrativ 3617 Lexington Rd Winchester KY 40391	King Bee-Lexington (Linehaul) 1045 Brentwood Ct Lexington KY 40511	Mon-Fri Scheduled Services \$19.00 (SureRate \$0.00)
POD:		Order Total:		\$19.00
1/8/2019 12:15 PM Scheduled Services	2488676 Denisa King	King Bee-Lexington 1045 Brentwood Ct Lexington KY 40511	Delta Gas-Barbourville 281 Ky 3439 Barbourville KY 40906	Mon-Fri Scheduled Services \$12.90 (SureRate \$0.00)
POD:		Order Total:		\$12.90
1/9/2019 7:00 AM Scheduled Services	2490585 Denisa King	King Bee-Lexington 1045 Brentwood Ct Lexington KY 40511	Delta Gas-Stanton 189 N Main St Stanton KY 40380	Mon-Fri Scheduled Services \$12.90 (SureRate \$0.00)
POD:		Order Total:		\$12.90



Customer Number	1137
Invoice Number	75483
Invoice Date	1/13/2019

On Demand

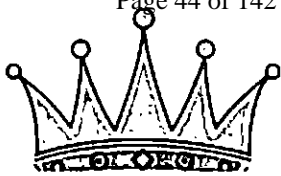
Date Ready Order Type Deliver Date	Order ID Caller	Origin	Destination	References Billing Group
1/9/2019 7:00 AM Scheduled Services	2490588 Denisa King	King Bee-Lexington 1045 Brentwood Ct Lexington KY 40511	Delta Gas-Owingsville 58 Water St Owingsville KY 40360	Mon-Fri (SureRate \$0.00)
POD:			Scheduled Services	\$12.90
			Order Total:	\$12.90
1/9/2019 7:00 AM Scheduled Services	2490587 Denisa King	King Bee-Lexington 1045 Brentwood Ct Lexington KY 40511	Delta Gas-Corbin District Office 2011 S Main St Corbin KY 40701	Mon-Fri (SureRate \$0.00)
POD:			Scheduled Services	\$12.90
			Order Total:	\$12.90
1/9/2019 7:00 AM Scheduled Services	2490588 Denisa King	King Bee-Lexington 1045 Brentwood Ct Lexington KY 40511	Delta Gas-Williamsburg 1058 US-25W Williamsburg KY 40769	Mon-Fri (SureRate \$0.00)
POD:			Scheduled Services	\$12.90
			Order Total:	\$12.90
1/9/2019 7:00 AM Scheduled Services	2490589 Denisa King	King Bee-Lexington 1045 Brentwood Ct Lexington KY 40511	Delta Gas-Manchester 91 Old Us 421 Manchester OH 40962	Mon-Fri (SureRate \$0.00)
POD:			Scheduled Services	\$12.90
			Order Total:	\$12.90
1/9/2019 7:00 AM Scheduled Services	2490590 Denisa King	King Bee-Lexington 1045 Brentwood Ct Lexington KY 40511	Delta Gas-Middlesboro 2110 W Cumberland Ave Middlesboro KY 40965	Mon-Fri (SureRate \$0.00)
POD:			Scheduled Services	\$12.90
			Order Total:	\$12.90
1/9/2019 7:00 AM Scheduled Services	2490591 Denisa King	King Bee-Lexington 1045 Brentwood Ct Lexington KY 40511	Delta Gas-Berea 129 Glades Rd Berea KY 40403	Mon-Fri (SureRate \$0.00)
POD:			Scheduled Services	\$12.90
			Order Total:	\$12.90
1/9/2019 7:00 AM Scheduled Services	2490592 Denisa King	King Bee-Lexington 1045 Brentwood Ct Lexington KY 40511	Delta Gas-Corbin District Office 2011 S Main St Corbin KY 40701	Mon-Fri (SureRate \$0.00)
POD:			Scheduled Services	\$12.90
			Order Total:	\$12.90
1/9/2019 7:00 AM Scheduled Services	2490593 Denisa King	King Bee-Lexington 1045 Brentwood Ct Lexington KY 40511	Delta Gas-Corbin Service Center 8112 US-25 Corbin KY 40701	Mon-Fri (SureRate \$0.00)
POD:			Scheduled Services	\$12.90
			Order Total:	\$12.90



Customer Number	1137
Invoice Number	75483
Invoice Date	1/13/2019

On Demand

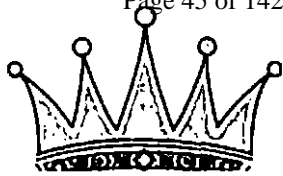
Date Ready	Order ID	Origin	Destination	References
Order Type	Caller			Billing Group
Deliver Date				
1/9/2019 7:00 AM	2490594	King Bee-Lexington	Delta Gas-Barbourville	
Scheduled Services	Denisa King	1045 Brentwood Ct Lexington KY 40511	281 Ky 3439 Barbourville KY 40906	Mon-Fri
			Scheduled Services	\$12.90 (SureRate \$0.00)
POD:			Order Total:	\$12.90
1/9/2019 7:00 AM	2490595	King Bee-Lexington	Delta Gas-Nicholasville	
Scheduled Services	Denisa King	1045 Brentwood Ct Lexington KY 40511	501 Etter Dr Nicholasville KY 40356	Mon-Fri
			Scheduled Services	\$12.90 (SureRate \$0.00)
POD:			Order Total:	\$12.90
1/9/2019 7:00 AM	2490598	King Bee-Lexington	Delta Gas-Winchester Administr	
Scheduled Services	Denisa King	1045 Brentwood Ct Lexington KY 40511	3617 Lexington Rd Winchester KY 40391	Mon-Fri
			Scheduled Services	\$12.90 (SureRate \$0.00)
POD:			Order Total:	\$12.90
1/9/2019 4:00 PM	2490597	Delta Gas-Winchester Administrativ	King Bee-Lexington (Linehaul)	
Scheduled Services	Denisa King	3817 Lexington Rd Winchester KY 40391	1045 Brentwood Ct Lexington KY 40511	Mon-Fri
			Scheduled Services	\$19.00 (SureRate \$0.00)
POD:			Order Total:	\$19.00
1/9/2019 12:15 PM	2490832	King Bee-Lexington	Delta Gas-Barbourville	
Scheduled Services	Denisa King	1045 Brentwood Ct Lexington KY 40511	281 Ky 3439 Barbourville KY 40906	Mon-Fri
			Scheduled Services	\$12.90 (SureRate \$0.00)
POD:			Order Total:	\$12.90
1/10/2019 7:00 AM	2492563	King Bee-Lexington	Delta Gas-Stanton	
Scheduled Services	Denisa King	1045 Brentwood Ct Lexington KY 40511	189 N Main St Stanton KY 40380	Mon-Fri
			Scheduled Services	\$12.90 (SureRate \$0.00)
POD:			Order Total:	\$12.90
1/10/2019 7:00 AM	2492564	King Bee-Lexington	Delta Gas-Owingsville	
Scheduled Services	Denisa King	1045 Brentwood Ct Lexington KY 40511	58 Water St Owingsville KY 40360	Mon-Fri
			Scheduled Services	\$12.90 (SureRate \$0.00)
POD:			Order Total:	\$12.90
1/10/2019 7:00 AM	2492565	King Bee-Lexington	Delta Gas-Corbin District Office	
Scheduled Services	Denisa King	1045 Brentwood Ct Lexington KY 40511	2011 S Main St Corbin KY 40701	Mon-Fri
			Scheduled Services	\$12.90 (SureRate \$0.00)
POD:			Order Total:	\$12.90



Customer Number	1137
Invoice Number	75483
Invoice Date	1/13/2019

On Demand

Date Ready Order Type Deliver Date	Order ID Caller	Origin	Destination	References Billing Group
1/10/2019 7:00 AM Scheduled Services	2492566 Denisa King	King Bee-Lexington 1045 Brentwood Ct Lexington KY 40511	Delta Gas-Williamsburg 1058 US-25W Williamsburg KY 40769	Mon-Fri (SureRate \$0.00)
POD:			Order Total:	\$12.90
1/10/2019 7:00 AM Scheduled Services	2492567 Denisa King	King Bee-Lexington 1045 Brentwood Ct Lexington KY 40511	Delta Gas-Manchester 91 Old Us 421 Manchester OH 40962	Mon-Fri (SureRate \$0.00)
POD:			Order Total:	\$12.90
1/10/2019 7:00 AM Scheduled Services	2492568 Denisa King	King Bee-Lexington 1045 Brentwood Ct Lexington KY 40511	Delta Gas-Middlesboro 2110 W Cumberland Ave Middlesboro KY 40965	Mon-Fri (SureRate \$0.00)
POD:			Order Total:	\$12.90
1/10/2019 7:00 AM Scheduled Services	2492569 Denisa King	King Bee-Lexington 1045 Brentwood Ct Lexington KY 40511	Delta Gas-Berea 129 Glades Rd Berea KY 40403	Mon-Fri (SureRate \$0.00)
POD:			Order Total:	\$12.90
1/10/2019 7:00 AM Scheduled Services	2492570 Denisa King	King Bee-Lexington 1045 Brentwood Ct Lexington KY 40511	Delta Gas-Corbin District Office 2011 S Main St Corbin KY 40701	Mon-Fri (SureRate \$0.00)
POD:			Order Total:	\$12.90
1/10/2019 7:00 AM Scheduled Services	2492571 Denisa King	King Bee-Lexington 1045 Brentwood Ct Lexington KY 40511	Delta Gas-Corbin Service Center 8112 US-25 Corbin KY 40701	Mon-Fri (SureRate \$0.00)
POD:			Order Total:	\$12.90
1/10/2019 7:00 AM Scheduled Services	2492572 Denisa King	King Bee-Lexington 1045 Brentwood Ct Lexington KY 40511	Delta Gas-Barbourville 281 Ky 3439 Barbourville KY 40906	Mon-Fri (SureRate \$0.00)
POD:			Order Total:	\$12.90
1/10/2019 7:00 AM Scheduled Services	2492573 Denisa King	King Bee-Lexington 1045 Brentwood Ct Lexington KY 40511	Delta Gas-Nicholasville 501 Etter Dr Nicholasville KY 40356	Mon-Fri (SureRate \$0.00)
POD:			Order Total:	\$12.90



Customer Number
1137
Invoice Number
75483
Invoice Date
1/13/2019

On Demand

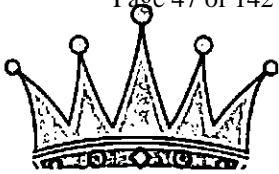
Date Ready Order Type Deliver Date	Order ID Caller	Origin	Destination	References Billing Group
1/10/2019 7:00 AM Scheduled Services	2492574 Denisa King	King Bee-Lexington 1045 Brentwood Ct Lexington KY 40511	Delta Gas-Winchester Administr 3617 Lexington Rd Winchester KY 40391	Mon-Fri (SureRate \$0.00)
POD:			Scheduled Services	\$12.90
POD:			Order Total:	\$12.90
1/10/2019 4:00 PM Scheduled Services	2492575 Denisa King	Delta Gas-Winchester Administrativ 3617 Lexington Rd Winchester KY 40391	King Bee-Lexington (Linehaul) 1045 Brentwood Ct Lexington KY 40511	Mon-Fri (SureRate \$0.00)
POD:			Scheduled Services	\$19.00
POD:			Order Total:	\$19.00
1/10/2019 12:15 PM Scheduled Services	2492610 Denisa King	King Bee-Lexington 1045 Brentwood Ct Lexington KY 40511	Delta Gas-Barbourville 281 Ky 3439 Barbourville KY 40906	Mon-Fri (SureRate \$0.00)
POD:			Scheduled Services	\$12.90
POD:			Order Total:	\$12.90
1/11/2019 7:00 AM Scheduled Services	2494889 Denisa King	King Bee-Lexington 1045 Brentwood Ct Lexington KY 40511	Delta Gas-Stanton 189 N Main St Stanton KY 40380	Mon-Fri (SureRate \$0.00)
POD:			Scheduled Services	\$12.90
POD:			Order Total:	\$12.90
1/11/2019 7:00 AM Scheduled Services	2494690 Denisa King	King Bee-Lexington 1045 Brentwood Ct Lexington KY 40511	Delta Gas-Owingsville 58 Water St Owingsville KY 40360	Mon-Fri (SureRate \$0.00)
POD:			Scheduled Services	\$12.90
POD:			Order Total:	\$12.90
1/11/2019 7:00 AM Scheduled Services	2494691 Denisa King	King Bee-Lexington 1045 Brentwood Ct Lexington KY 40511	Delta Gas-Corbin District Office 2011 S Main St Corbin KY 40701	Mon-Fri (SureRate \$0.00)
POD:			Scheduled Services	\$12.90
POD:			Order Total:	\$12.90
1/11/2019 7:00 AM Scheduled Services	2494692 Denisa King	King Bee-Lexington 1045 Brentwood Ct Lexington KY 40511	Delta Gas-Williamsburg 1058 US-25W Williamsburg KY 40769	Mon-Fri (SureRate \$0.00)
POD:			Scheduled Services	\$12.90
POD:			Order Total:	\$12.90
1/11/2019 7:00 AM Scheduled Services	2494693 Denisa King	King Bee-Lexington 1045 Brentwood Ct Lexington KY 40511	Delta Gas-Manchester 91 Old Us 421 Manchester OH 40962	Mon-Fri (SureRate \$0.00)
POD:			Scheduled Services	\$12.90
POD:			Order Total:	\$12.90



Customer Number	1137
Invoice Number:	75483
Invoice Date	1/13/2019

On Demand

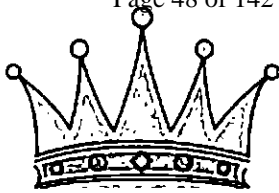
Date Ready	Order ID	Origin	Destination	References
Order Type	Caller			Billing Group
Deliver Date				
1/11/2019 7:00 AM Scheduled Services	2494694 Denisa King	King Bee-Lexington 1045 Brentwood Ct Lexington KY 40511	Delta Gas-Middlesboro 2110 W Cumberland Ave Middlesboro KY 40965	Mon-Fri (SureRate \$0.00)
			Scheduled Services	\$12.90
POD:			Order Total:	\$12.90
1/11/2019 7:00 AM Scheduled Services	2494695 Denisa King	King Bee-Lexington 1045 Brentwood Ct Lexington KY 40511	Delta Gas-Berea 129 Glades Rd Berea KY 40403	Mon-Fri (SureRate \$0.00)
			Scheduled Services	\$12.90
POD:			Order Total:	\$12.90
1/11/2019 7:00 AM Scheduled Services	2494696 Denisa King	King Bee-Lexington 1045 Brentwood Ct Lexington KY 40511	Delta Gas-Corbin District Office 2011 S Main St Corbin KY 40701	Mon-Fri (SureRate \$0.00)
			Scheduled Services	\$12.90
POD:			Order Total:	\$12.90
1/11/2019 7:00 AM Scheduled Services	2494697 Denisa King	King Bee-Lexington 1045 Brentwood Ct Lexington KY 40511	Delta Gas-Corbin Service Center 8112 US-25 Corbin KY 40701	Mon-Fri (SureRate \$0.00)
			Scheduled Services	\$12.90
POD:			Order Total:	\$12.90
1/11/2019 7:00 AM Scheduled Services	2494698 Denisa King	King Bee-Lexington 1045 Brentwood Ct Lexington KY 40511	Delta Gas-Barbourville 281 Ky 3439 Barbourville KY 40906	Mon-Fri (SureRate \$0.00)
			Scheduled Services	\$12.90
POD:			Order Total:	\$12.90
1/11/2019 7:00 AM Scheduled Services	2494699 Denisa King	King Bee-Lexington 1045 Brentwood Ct Lexington KY 40511	Delta Gas-Nicholasville 501 Etter Dr Nicholasville KY 40356	Mon-Fri (SureRate \$0.00)
			Scheduled Services	\$12.90
POD:			Order Total:	\$12.90
1/11/2019 7:00 AM Scheduled Services	2494700 Denisa King	King Bee-Lexington 1045 Brentwood Ct Lexington KY 40511	Delta Gas-Winchester Administr 3617 Lexington Rd Winchester KY 40391	Mon-Fri (SureRate \$0.00)
			Scheduled Services	\$12.90
POD:			Order Total:	\$12.90
1/11/2019 4:00 PM Scheduled Services	2494701 Denisa King	Delta Gas-Winchester Administrativ 3617 Lexington Rd Winchester KY 40391	King Bee-Lexington (Linehaul) 1045 Brentwood Ct Lexington KY 40511	Mon-Fri (SureRate \$0.00)
			Scheduled Services	\$19.00
POD:			Order Total:	\$19.00



Customer Number	1137
Invoice Number	75483
Invoice Date	1/13/2019

On Demand

Date Ready	Order ID	Origin	Destination	References
Order Type	Caller			Billing Group
Deliver Date				
1/11/2019 12:15 PM	2494736	King Bee-Lexington	Delta Gas-Barbourville	
Scheduled Services	Denisa King	1045 Brentwood Ct Lexington KY 40511	281 Ky 3439 Barbourville KY 40906	Mon-Fri
			Scheduled Services	\$12.90 (SureRate \$0.00)
POD:			Order Total:	\$12.90
			On Demand Totals:	\$933.50
			Customer Total:	\$933.50



INVOICE

5303890
cc 169556

Customer Number	1137
Invoice Number	75735
Invoice Date	1/20/2019
Invoice Period	1/14/2019-1/20/2019
Invoice Amount	\$933.50

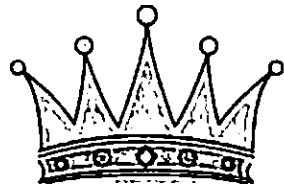
Denisa King
Delta Natural Gas Company, Inc
3617 Lexington Rd
Winchester KY 40391

Remit Payment to:
King Bee Delivery, LLC
P.O. Box 32186
Louisville, KY 40232

DP

Route to JB

Please detach here and return this portion with your remittance check



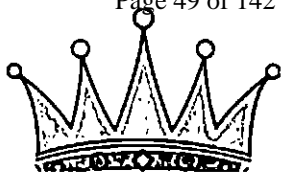
King/Denisa

Customer Number	1137	Invoice Date	1/20/2019
Invoice Number	75735	Invoice Amount	\$933.50

On Demand

Date Ready Order Type Deliver Date	Order ID Caller	Origin	Destination	References Billing Group
1/14/2019 7:00 AM Scheduled Services	2497667 Denisa King	King Bee-Lexington 1045 Brentwood Ct Lexington KY 40511	Delta Gas-Stanton 189 N Main St Stanton KY 40380	Mon-Fri
			Scheduled Services	\$12.90 (SureRate \$0.00)
POD:			Order Total:	\$12.90
1/14/2019 7:00 AM Scheduled Services	2497668 Denisa King	King Bee-Lexington 1045 Brentwood Ct Lexington KY 40511	Delta Gas-Owingsville 58 Water St Owingsville KY 40360	Mon-Fri
			Scheduled Services	\$12.90 (SureRate \$0.00)
POD:			Order Total:	\$12.90
1/14/2019 7:00 AM Scheduled Services	2497669 Denisa King	King Bee-Lexington 1045 Brentwood Ct Lexington KY 40511	Delta Gas-Corbin District Office 2011 S Main St Corbin KY 40701	Mon-Fri
			Scheduled Services	\$12.90 (SureRate \$0.00)
POD:			Order Total:	\$12.90
1/14/2019 7:00 AM Scheduled Services	2497670 Denisa King	King Bee-Lexington 1045 Brentwood Ct Lexington KY 40511	Delta Gas-Williamsburg 1058 US-25W Williamsburg KY 40769	Mon-Fri
			Scheduled Services	\$12.90 (SureRate \$0.00)
POD:			Order Total:	\$12.90
1/14/2019 7:00 AM Scheduled Services	2497671 Denisa King	King Bee-Lexington 1045 Brentwood Ct Lexington KY 40511	Delta Gas-Manchester 91 Old Us 421 Manchester OH 40962	Mon-Fri
			Scheduled Services	\$12.90 (SureRate \$0.00)
POD:			Order Total:	\$12.90

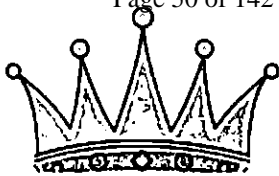
Thanks for your business!



Customer Number	1137
Invoice Number	75735
Invoice Date	1/20/2019

On Demand

Date Ready Order Type Dellver Date	Order ID Caller	Origin	Destination	References Billing Group
1/17/2019 7:00 AM Scheduled Services	2503968 Denisa King	King Bee-Lexington 1045 Brentwood Ct Lexington KY 40511	Delta Gas-Williamsburg 1058 US-25W Williamsburg KY 40769	Mon-Fri
			Scheduled Services	\$12.90 (SureRate \$0.00)
POD:			Order Total:	\$12.90
1/17/2019 7:00 AM Scheduled Services	2503969 Denisa King	King Bee-Lexington 1045 Brentwood Ct Lexington KY 40511	Delta Gas-Manchester 91 Old Us 421 Manchester OH 40962	Mon-Fri
			Scheduled Services	\$12.90 (SureRate \$0.00)
POD:			Order Total:	\$12.90
1/17/2019 7:00 AM Scheduled Services	2503970 Denisa King	King Bee-Lexington 1045 Brentwood Ct Lexington KY 40511	Delta Gas-Middlesboro 2110 W Cumberland Ave Middlesboro KY 40965	Mon-Fri
			Scheduled Services	\$12.90 (SureRate \$0.00)
POD:			Order Total:	\$12.90
1/17/2019 7:00 AM Scheduled Services	2503971 Denisa King	King Bee-Lexington 1045 Brentwood Ct Lexington KY 40511	Delta Gas-Berea 129 Glades Rd Berea KY 40403	Mon-Fri
			Scheduled Services	\$12.90 (SureRate \$0.00)
POD:			Order Total:	\$12.90
1/17/2019 7:00 AM Scheduled Services	2503972 Denisa King	King Bee-Lexington 1045 Brentwood Ct Lexington KY 40511	Delta Gas-Corbin District Office 2011 S Main St Corbin KY 40701	Mon-Fri
			Scheduled Services	\$12.90 (SureRate \$0.00)
POD:			Order Total:	\$12.90
1/17/2019 7:00 AM Scheduled Services	2503973 Denisa King	King Bee-Lexington 1045 Brentwood Ct Lexington KY 40511	Delta Gas-Corbin Service Center 8112 US-25 Corbin KY 40701	Mon-Fri
			Scheduled Services	\$12.90 (SureRate \$0.00)
POD:			Order Total:	\$12.90
1/17/2019 7:00 AM Scheduled Services	2503974 Denisa King	King Bee-Lexington 1045 Brentwood Ct Lexington KY 40511	Delta Gas-Barbourville 281 Ky 3439 Barbourville KY 40906	Mon-Fri
			Scheduled Services	\$12.90 (SureRate \$0.00)
POD:			Order Total:	\$12.90
1/17/2019 7:00 AM Scheduled Services	2503975 Denisa King	King Bee-Lexington 1045 Brentwood Ct Lexington KY 40511	Delta Gas-Nicholasville 501 Etter Dr Nicholasville KY 40356	Mon-Fri
			Scheduled Services	\$12.90 (SureRate \$0.00)
POD:			Order Total:	\$12.90



Customer Number
1137
Invoice Number
75735
Invoice Date
1/20/2019

On Demand

Date Ready Order Type Deliver Date	Order ID Caller	Origin	Destination	References Billing Group
1/17/2019 7:00 AM Scheduled Services	2503976 Denisa King	King Bee-Lexington 1045 Brentwood Ct Lexington KY 40511	Delta Gas-Winchester Administr 3617 Lexington Rd Winchester KY 40391	Mon-Fri (SureRate \$0.00)
Schedul			\$12.90	
POD:			Order Total:	\$12.90
1/17/2019 4:00 PM Scheduled Services	2503977 Denisa King	Delta Gas-Winchester Administrati 3617 Lexington Rd Winchester KY 40391	King Bee-Lexington (Linehaul) 1045 Brentwood Ct Lexington KY 40511	Mon-Fri (SureRate \$0.00)
Schedul			\$19.00	
POD:			Order Total:	\$19.00
1/17/2019 12:15 PM Scheduled Services	2504012 Denisa King	King Bee-Lexington 1045 Brentwood Ct Lexington KY 40511	Delta Gas-Barbourville 281 Ky 3439 Barbourville KY 40906	Mon-Fri (SureRate \$0.00)
Schedul			\$12.90	
POD:			Order Total:	\$12.90
1/18/2019 7:00 AM Scheduled Services	2505917 Denisa King	King Bee-Lexington 1045 Brentwood Ct Lexington KY 40511	Delta Gas-Stanton 189 N Main St Stanton KY 40380	Mon-Fri (SureRate \$0.00)
Schedul			\$12.90	
POD:			Order Total:	\$12.90
1/18/2019 7:00 AM Scheduled Services	2505918 Denisa King	King Bee-Lexington 1045 Brentwood Ct Lexington KY 40511	Delta Gas-Owingsville. 58 Water St Owingsville KY 40360	Mon-Fri (SureRate \$0.00)
Schedul			\$12.90	
POD:			Order Total:	\$12.90
1/18/2019 7:00 AM Scheduled Services	2505919 Denisa King	King Bee-Lexington 1045 Brentwood Ct Lexington KY 40511	Delta Gas-Corbin District Office 2011 S Main St Corbin KY 40701	Mon-Fri (SureRate \$0.00)
Schedul			\$12.90	
POD:			Order Total:	\$12.90
1/18/2019 7:00 AM Scheduled Services	2505920 Denisa King	King Bee-Lexington 1045 Brentwood Ct Lexington KY 40511	Delta Gas-Williamsburg 1058 US-25W Williamsburg KY 40769	Mon-Fri (SureRate \$0.00)
Schedul			\$12.90	
POD:			Order Total:	\$12.90
1/18/2019 7:00 AM Scheduled Services	2505921 Denisa King	King Bee-Lexington 1045 Brentwood Ct Lexington KY 40511	Delta Gas-Manchester 91 Old Us 421 Manchester OH 40962	Mon-Fri (SureRate \$0.00)
Schedul			\$12.90	
POD:			Order Total:	\$12.90

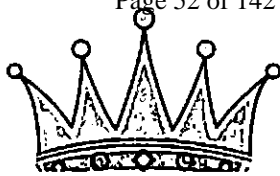
Thanks for your business!



Customer Number	1137
Invoice Number	75735
Invoice Date	1/20/2019

On Demand

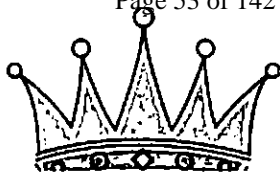
Date Ready	Order ID	Origin	Destination	References
Order Type	Caller			Billing Group
Deliver Date				
1/18/2019 12:15 PM	2505964	King Bee-Lexington	Delta Gas-Barbourville	
Scheduled Services	Denisa King	1045 Brentwood Ct Lexington KY 40511	281 Ky 3439 Barbourville KY 40906	Mon-Fri
			Scheduled Services	\$12.90 (SureRate \$0.00)
POD:			Order Total:	\$12.90
			On Demand Totals:	\$933.50
			Customer Total:	\$933.50



Customer Number	1137
Invoice Number	75735
Invoice Date	1/20/2019

On Demand

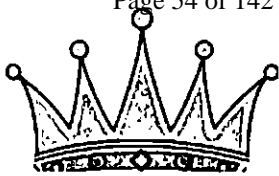
Date Ready Order Type Deliver Date	Order ID Caller	Origin	Destination	References Billing Group
1/18/2019 7:00 AM Scheduled Services	2505922 Denisa King	King Bee-Lexington 1045 Brentwood Ct Lexington KY 40511	Delta Gas-Middlesboro 2110 W Cumberland Ave Middlesboro KY 40965	Mon-Fri (SureRate \$0.00)
POD:			Scheduled Services	\$12.90
POD:			Order Total:	\$12.90
1/18/2019 7:00 AM Scheduled Services	2505923 Denisa King	King Bee-Lexington 1045 Brentwood Ct Lexington KY 40511	Delta Gas-Berea 129 Glades Rd Berea KY 40403	Mon-Fri (SureRate \$0.00)
POD:			Scheduled Services	\$12.90
POD:			Order Total:	\$12.90
1/18/2019 7:00 AM Scheduled Services	2505924 Denisa King	King Bee-Lexington 1045 Brentwood Ct Lexington KY 40511	Delta Gas-Corbin District Office 2011 S Main St Corbin KY 40701	Mon-Fri (SureRate \$0.00)
POD:			Scheduled Services	\$12.90
POD:			Order Total:	\$12.90
1/18/2019 7:00 AM Scheduled Services	2505925 Denisa King	King Bee-Lexington 1045 Brentwood Ct Lexington KY 40511	Delta Gas-Corbin Service Center 8112 US-25 Corbin KY 40701	Mon-Fri (SureRate \$0.00)
POD:			Scheduled Services	\$12.90
POD:			Order Total:	\$12.90
1/18/2019 7:00 AM Scheduled Services	2505926 Denisa King	King Bee-Lexington 1045 Brentwood Ct Lexington KY 40511	Delta Gas-Barbourville 281 Ky 3439 Barbourville KY 40906	Mon-Fri (SureRate \$0.00)
POD:			Scheduled Services	\$12.90
POD:			Order Total:	\$12.90
1/18/2019 7:00 AM Scheduled Services	2505927 Denisa King	King Bee-Lexington 1045 Brentwood Ct Lexington KY 40511	Delta Gas-Nicholasville 501 Etter Dr Nicholasville KY 40356	Mon-Fri (SureRate \$0.00)
POD:			Scheduled Services	\$12.90
POD:			Order Total:	\$12.90
1/18/2019 7:00 AM Scheduled Services	2505928 Denisa King	King Bee-Lexington 1045 Brentwood Ct Lexington KY 40511	Delta Gas-Winchester Administr 3617 Lexington Rd Winchester KY 40391	Mon-Fri (SureRate \$0.00)
POD:			Scheduled Services	\$12.90
POD:			Order Total:	\$12.90
1/18/2019 4:00 PM Scheduled Services	2505929 Denisa King	Delta Gas-Winchester Administrativ 3617 Lexington Rd Winchester KY 40391	King Bee-Lexington (Linehaul) 1045 Brentwood Ct Lexington KY 40511	Mon-Fri (SureRate \$0.00)
POD:			Scheduled Services	\$19.00
POD:			Order Total:	\$19.00



Customer Number	1137
Invoice Number	75735
Invoice Date	1/20/2019

On Demand

Date Ready Order Type Deliver Date	Order ID Caller	Origin	Destination	References Billing Group
1/16/2019 7:00 AM Scheduled Services	2501666 Denisa King	King Bee-Lexington 1045 Brentwood Ct Lexington KY 40511	Delta Gas-Barbourville 281 Ky 3439 Barbourville KY 40906	Mon-Fri (SureRate \$0.00)
POD:			Scheduled Services	\$12.90
POD:			Order Total:	\$12.90
1/16/2019 7:00 AM Scheduled Services	2501667 Denisa King	King Bee-Lexington 1045 Brentwood Ct Lexington KY 40511	Delta Gas-Nicholasville 501 Etter Dr Nicholasville KY 40356	Mon-Fri (SureRate \$0.00)
POD:			Scheduled Services	\$12.90
POD:			Order Total:	\$12.90
1/16/2019 7:00 AM Scheduled Services	2501668 Denisa King	King Bee-Lexington 1045 Brentwood Ct Lexington KY 40511	Delta Gas-Winchester Administr 3617 Lexington Rd Winchester KY 40391	Mon-Fri (SureRate \$0.00)
POD:			Scheduled Services	\$12.90
POD:			Order Total:	\$12.90
1/16/2019 4:00 PM Scheduled Services	2501669 Denisa King	Delta Gas-Winchester Administrativ 3617 Lexington Rd Winchester KY 40391	King Bee-Lexington (Linehaul) 1045 Brentwood Ct Lexington KY 40511	Mon-Fri (SureRate \$0.00)
POD:			Scheduled Services	\$19.00
POD:			Order Total:	\$19.00
1/16/2019 12:15 PM Scheduled Services	2501704 Denisa King	King Bee-Lexington 1045 Brentwood Ct Lexington KY 40511	Delta Gas-Barbourville 281 Ky 3439 Barbourville KY 40906	Mon-Fri (SureRate \$0.00)
POD:			Scheduled Services	\$12.90
POD:			Order Total:	\$12.90
1/17/2019 7:00 AM Scheduled Services	2503965 Denisa King	King Bee-Lexington 1045 Brentwood Ct Lexington KY 40511	Delta Gas-Stanton 189 N Main St Stanton KY 40380	Mon-Fri (SureRate \$0.00)
POD:			Scheduled Services	\$12.90
POD:			Order Total:	\$12.90
1/17/2019 7:00 AM Scheduled Services	2503966 Denisa King	King Bee-Lexington 1045 Brentwood Ct Lexington KY 40511	Delta Gas-Owingsville 58 Water St Owingsville KY 40360	Mon-Fri (SureRate \$0.00)
POD:			Scheduled Services	\$12.90
POD:			Order Total:	\$12.90
1/17/2019 7:00 AM Scheduled Services	2503967 Denisa King	King Bee-Lexington 1045 Brentwood Ct Lexington KY 40511	Delta Gas-Corbin District Office 2011 S Main St Corbin KY 40701	Mon-Fri (SureRate \$0.00)
POD:			Scheduled Services	\$12.90
POD:			Order Total:	\$12.90



Customer Number	1137
Invoice Number	75735
Invoice Date	1/20/2019

On Demand

Date Ready Order Type Deliver Date	Order ID Caller	Origin	Destination	References Billing Group
1/15/2019 7:00 AM Scheduled Services	2499603 Denisa King	King Bee-Lexington 1045 Brentwood Ct Lexington KY 40511	Delta Gas-Corbin District Office 2011 S Main St Corbin KY 40701	Mon-Fri
			Scheduled Services	\$12.90 (SureRate \$0.00)
POD:			Order Total:	\$12.90
1/15/2019 7:00 AM Scheduled Services	2499604 Denisa King	King Bee-Lexington 1045 Brentwood Ct Lexington KY 40511	Delta Gas-Corbin Service Center 8112 US-25 Corbin KY 40701	Mon-Fri
			Scheduled Services	\$12.90 (SureRate \$0.00)
POD:			Order Total:	\$12.90
1/15/2019 7:00 AM Scheduled Services	2499605 Denisa King	King Bee-Lexington 1045 Brentwood Ct Lexington KY 40511	Delta Gas-Barbourville 281 Ky 3439 Barbourville KY 40906	Mon-Fri
			Scheduled Services	\$12.90 (SureRate \$0.00)
POD:			Order Total:	\$12.90
1/15/2019 7:00 AM Scheduled Services	2499606 Denisa King	King Bee-Lexington 1045 Brentwood Ct Lexington KY 40511	Delta Gas-Nicholasville 501 Etter Dr Nicholasville KY 40356	Mon-Fri
			Scheduled Services	\$12.90 (SureRate \$0.00)
POD:			Order Total:	\$12.90
1/15/2019 7:00 AM Scheduled Services	2499607 Denisa King	King Bee-Lexington 1045 Brentwood Ct Lexington KY 40511	Delta Gas-Winchester Administr 3617 Lexington Rd Winchester KY 40391	Mon-Fri
			Scheduled Services	\$12.90 (SureRate \$0.00)
POD:			Order Total:	\$12.90
1/15/2019 4:00 PM Scheduled Services	2499608 Denisa King	Delta Gas-Winchester Administrativ 3617 Lexington Rd Winchester KY 40391	King Bee-Lexington (Linehaul) 1045 Brentwood Ct Lexington KY 40511	Mon-Fri
			Scheduled Services	\$19.00 (SureRate \$0.00)
POD:			Order Total:	\$19.00
1/15/2019 12:15 PM Scheduled Services	2499643 Denisa King	King Bee-Lexington 1045 Brentwood Ct Lexington KY 40511	Delta Gas-Barbourville 281 Ky 3439 Barbourville KY 40906	Mon-Fri
			Scheduled Services	\$12.90 (SureRate \$0.00)
POD:			Order Total:	\$12.90
1/16/2019 7:00 AM Scheduled Services	2501657 Denisa King	King Bee-Lexington 1045 Brentwood Ct Lexington KY 40511	Delta Gas-Stanton 189 N Main St Stanton KY 40380	Mon-Fri
			Scheduled Services	\$12.90 (SureRate \$0.00)
POD:			Order Total:	\$12.90

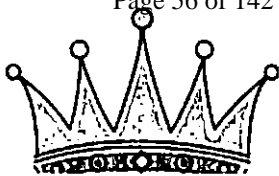
Thanks for your business!



Customer Number	1137
Invoice Number	75735
Invoice Date	1/20/2019

On Demand

Date Ready Order Type Deliver Date	Order ID Caller	Origin	Destination	References Billing Group
1/16/2019 7:00 AM Scheduled Services	2501658 Denisa King	King Bee-Lexington 1045 Brentwood Ct Lexington KY 40511	Delta Gas-Owingsville 58 Water St Owingsville KY 40360	Mon-Fri
			Scheduled Services	\$12.90 (SureRate \$0.00)
POD:			Order Total:	\$12.90
1/16/2019 7:00 AM Scheduled Services	2501659 Denisa King	King Bee-Lexington 1045 Brentwood Ct Lexington KY 40511	Delta Gas-Corbin District Office 2011 S Main St Corbin KY 40701	Mon-Fri
			Scheduled Services	\$12.90 (SureRate \$0.00)
POD:			Order Total:	\$12.90
1/16/2019 7:00 AM Scheduled Services	2501660 Denisa King	King Bee-Lexington 1045 Brentwood Ct Lexington KY 40511	Delta Gas-Williamsburg 1058 US-25W Williamsburg KY 40769	Mon-Fri
			Scheduled Services	\$12.90 (SureRate \$0.00)
POD:			Order Total:	\$12.90
1/16/2019 7:00 AM Scheduled Services	2501661 Denisa King	King Bee-Lexington 1045 Brentwood Ct Lexington KY 40511	Delta Gas-Manchester 91 Old Us 421 Manchester OH 40962	Mon-Fri
			Scheduled Services	\$12.90 (SureRate \$0.00)
POD:			Order Total:	\$12.90
1/16/2019 7:00 AM Scheduled Services	2501662 Denisa King	King Bee-Lexington 1045 Brentwood Ct Lexington KY 40511	Delta Gas-Middlesboro 2110 W Cumberland Ave Middlesboro KY 40965	Mon-Fri
			Scheduled Services	\$12.90 (SureRate \$0.00)
POD:			Order Total:	\$12.90
1/16/2019 7:00 AM Scheduled Services	2501663 Denisa King	King Bee-Lexington 1045 Brentwood Ct Lexington KY 40511	Delta Gas-Berea 129 Glades Rd Berea KY 40403	Mon-Fri
			Scheduled Services	\$12.90 (SureRate \$0.00)
POD:			Order Total:	\$12.90
1/16/2019 7:00 AM Scheduled Services	2501664 Denisa King	King Bee-Lexington 1045 Brentwood Ct Lexington KY 40511	Delta Gas-Corbin District Office 2011 S Main St Corbin KY 40701	Mon-Fri
			Scheduled Services	\$12.90 (SureRate \$0.00)
POD:			Order Total:	\$12.90
1/16/2019 7:00 AM Scheduled Services	2501665 Denisa King	King Bee-Lexington 1045 Brentwood Ct Lexington KY 40511	Delta Gas-Corbin Service Center 8112 US-25 Corbin KY 40701	Mon-Fri
			Scheduled Services	\$12.90 (SureRate \$0.00)
POD:			Order Total:	\$12.90

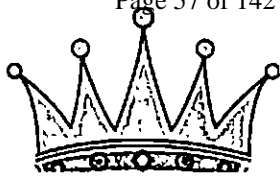


Customer Number	1137
Invoice Number	75735
Invoice Date	1/20/2019

On Demand

Date Ready Order Type Deliver Date	Order ID Caller	Origin	Destination	References Billing Group
1/14/2019 12:15 PM Scheduled Services	2497714 Denisa King	King Bee-Lexington 1045 Brentwood Ct Lexington KY 40511	Delta Gas-Barbourville 281 Ky 3439 Barbourville KY. 40906	Mon-Fri
			Scheduled Services	\$12.90 (SureRate \$0.00)
POD:			Order Total:	\$12.90
1/15/2019 7:00 AM Scheduled Services	2499596 Denisa King	King Bee-Lexington 1045 Brentwood Ct Lexington KY 40511	Delta Gas-Stanton 189 N Main St Stanton KY 40380	Mon-Fri
			Scheduled Services	\$12.90 (SureRate \$0.00)
POD:			Order Total:	\$12.90
1/15/2019 7:00 AM Scheduled Services	2499597 Denisa King	King Bee-Lexington 1045 Brentwood Ct Lexington KY 40511	Delta Gas-Owingsville 58 Water St Owingsville KY 40360	Mon-Fri
			Scheduled Services	\$12.90 (SureRate \$0.00)
POD:			Order Total:	\$12.90
1/15/2019 7:00 AM Scheduled Services	2499598 Denisa King	King Bee-Lexington 1045 Brentwood Ct Lexington KY 40511	Delta Gas-Corbin District Office 2011 S Main St Corbin KY 40701	Mon-Fri
			Scheduled Services	\$12.90 (SureRate \$0.00)
POD:			Order Total:	\$12.90
1/15/2019 7:00 AM Scheduled Services	2499599 Denisa King	King Bee-Lexington 1045 Brentwood Ct Lexington KY 40511	Delta Gas-Williamsburg 1058 US-25W Williamsburg KY 40769	Mon-Fri
			Scheduled Services	\$12.90 (SureRate \$0.00)
POD:			Order Total:	\$12.90
1/15/2019 7:00 AM Scheduled Services	2499600 Denisa King	King Bee-Lexington 1045 Brentwood Ct Lexington KY 40511	Delta Gas-Manchester 91 Old Us 421 Manchester OH 40962	Mon-Fri
			Scheduled Services	\$12.90 (SureRate \$0.00)
POD:			Order Total:	\$12.90
1/15/2019 7:00 AM Scheduled Services	2499601 Denisa King	King Bee-Lexington 1045 Brentwood Ct Lexington KY 40511	Delta Gas-Middlesboro 2110 W Cumberland Ave Middlesboro KY 40965	Mon-Fri
			Scheduled Services	\$12.90 (SureRate \$0.00)
POD:			Order Total:	\$12.90
1/15/2019 7:00 AM Scheduled Services	2499602 Denisa King	King Bee-Lexington 1045 Brentwood Ct Lexington KY 40511	Delta Gas-Berea 129 Glades Rd Berea KY 40403	Mon-Fri
			Scheduled Services	\$12.90 (SureRate \$0.00)
POD:			Order Total:	\$12.90

Thanks for your business!



Customer Number
1137
Invoice Number
75735
Invoice Date
1/20/2019

On Demand

Date Ready	Order ID	Origin	Destination	References
Order Type	Caller			Billing Group
Deliver Date				
1/14/2019 7:00 AM Scheduled Services	2497672 Denisa King	King Bee-Lexington 1045 Brentwood Ct Lexington KY 40511	Delta Gas-Middlesboro 2110 W Cumberland Ave Middlesboro KY 40965	Mon-Fri (SureRate \$0.00)
			Scheduled Services	\$12.90
POD:			Order Total:	\$12.90
1/14/2019 7:00 AM Scheduled Services	2497673 Denisa King	King Bee-Lexington 1045 Brentwood Ct Lexington KY 40511	Delta Gas-Berea 129 Glades Rd Berea KY 40403	Mon-Fri (SureRate \$0.00)
			Scheduled Services	\$12.90
POD:			Order Total:	\$12.90
1/14/2019 7:00 AM Scheduled Services	2497674 Denisa King	King Bee-Lexington 1045 Brentwood Ct Lexington KY 40511	Delta Gas-Corbin District Office 2011 S Main St Corbin KY 40701	Mon-Fri (SureRate \$0.00)
			Scheduled Services	\$12.90
POD:			Order Total:	\$12.90
1/14/2019 7:00 AM Scheduled Services	2497675 Denisa King	King Bee-Lexington 1045 Brentwood Ct Lexington KY 40511	Delta Gas-Corbin Service Center 8112 US-25 Corbin KY 40701	Mon-Fri (SureRate \$0.00)
			Scheduled Services	\$12.90
POD:			Order Total:	\$12.90
1/14/2019 7:00 AM Scheduled Services	2497676 Denisa King	King Bee-Lexington 1045 Brentwood Ct Lexington KY 40511	Delta Gas-Barbourville 281 Ky 3439 Barbourville KY 40906	Mon-Fri (SureRate \$0.00)
			Scheduled Services	\$12.90
POD:			Order Total:	\$12.90
1/14/2019 7:00 AM Scheduled Services	2497677 Denisa King	King Bee-Lexington 1045 Brentwood Ct Lexington KY 40511	Delta Gas-Nicholasville 501 Etter Dr Nicholasville KY 40356	Mon-Fri (SureRate \$0.00)
			Scheduled Services	\$12.90
POD:			Order Total:	\$12.90
1/14/2019 7:00 AM Scheduled Services	2497678 Denisa King	King Bee-Lexington 1045 Brentwood Ct Lexington KY 40511	Delta Gas-Winchester Administr 3617 Lexington Rd Winchester KY 40391	Mon-Fri (SureRate \$0.00)
			Scheduled Services	\$12.90
POD:			Order Total:	\$12.90
1/14/2019 4:00 PM Scheduled Services	2497679 Denisa King	Delta Gas-Winchester Administrativ 3617 Lexington Rd Winchester KY 40391	King Bee-Lexington (Linehaul) 1045 Brentwood Ct Lexington KY 40511	Mon-Fri (SureRate \$0.00)
			Scheduled Services	\$19.00
POD:			Order Total:	\$19.00



INVOICE

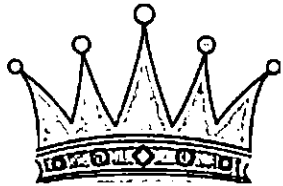
Customer Number	1137
Invoice Number	76236
Invoice Date	2/3/2019
Invoice Period	1/28/2019-2/3/2019
Invoice Amount	\$933.50

Denisa King
Delta Natural Gas Company, Inc
3617 Lexington Rd
Winchester KY 40391

Remit Payment to:
King Bee Delivery, LLC
P.O. Box 32186
Louisville, KY 40232

Route to JB

Please detach here and return this portion with your remittance check



Denisa King

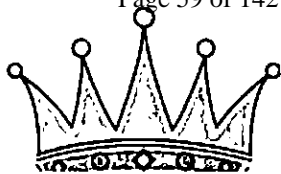
Customer Number	1137	Invoice Date	2/3/2019
Invoice Number	76236	Invoice Amount	\$933.50

On Demand

Date Ready Order Type Deliver Date	Order ID Caller	Origin	Destination	References Billing Group
1/28/2019 7:00 AM Scheduled Services	2521241 Denisa King	King Bee-Lexington 1045 Brentwood Ct Lexington KY 40511	Delta Gas-Stanton 189 N Main St Stanton KY 40380	Mon-Fri
			Scheduled Services	\$12.90 (SureRate \$0.00)
POD:			Order Total:	\$12.90
1/28/2019 7:00 AM Scheduled Services	2521242 Denisa King	King Bee-Lexington 1045 Brentwood Ct Lexington KY 40511	Delta Gas-Owingsville 58 Water St Owingsville KY 40360	Mon-Fri
			Scheduled Services	\$12.90 (SureRate \$0.00)
POD:			Order Total:	\$12.90
1/28/2019 7:00 AM Scheduled Services	2521243 Denisa King	King Bee-Lexington 1045 Brentwood Ct Lexington KY 40511	Delta Gas-Corbin District Office 2011 S Main St Corbin KY 40701	Mon-Fri
			Scheduled Services	\$12.90 (SureRate \$0.00)
POD:			Order Total:	\$12.90
1/28/2019 7:00 AM Scheduled Services	2521244 Denisa King	King Bee-Lexington 1045 Brentwood Ct Lexington KY 40511	Delta Gas-Williamsburg 1058 US-25W Williamsburg KY 40769	Mon-Fri
			Scheduled Services	\$12.90 (SureRate \$0.00)
POD:			Order Total:	\$12.90
1/28/2019 7:00 AM Scheduled Services	2521245 Denisa King	King Bee-Lexington 1045 Brentwood Ct Lexington KY 40511	Delta Gas-Manchester 91 Old Us 421 Manchester OH 40962	Mon-Fri
			Scheduled Services	\$12.90 (SureRate \$0.00)
POD:			Order Total:	\$12.90

Thanks for your business!

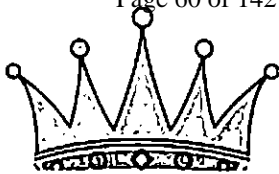
*GL 5303890
CC 169556*



Customer Number	1137
Invoice Number	76236
Invoice Date	2/3/2019

On Demand

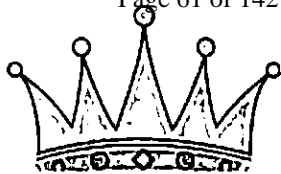
Date Ready Order Type Deliver Date	Order ID Caller	Origin	Destination	References Billing Group
1/28/2019 7:00 AM Scheduled Services	2521246 Denisa King	King Bee-Lexington 1045 Brentwood Ct Lexington KY 40511	Delta Gas-Middlesboro 2110 W Cumberland Ave Middlesboro KY 40965	Mon-Fri (SureRate \$0.00)
POD:			Scheduled Services	\$12.90
POD:			Order Total:	\$12.90
1/28/2019 7:00 AM Scheduled Services	2521247 Denisa King	King Bee-Lexington 1045 Brentwood Ct Lexington KY 40511	Delta Gas-Berea 129 Glades Rd Berea KY 40403	Mon-Fri (SureRate \$0.00)
POD:			Scheduled Services	\$12.90
POD:			Order Total:	\$12.90
1/28/2019 7:00 AM Scheduled Services	2521248 Denisa King	King Bee-Lexington 1045 Brentwood Ct Lexington KY 40511	Delta Gas-Corbin District Office 2011 S Main St Corbin KY 40701	Mon-Fri (SureRate \$0.00)
POD:			Scheduled Services	\$12.90
POD:			Order Total:	\$12.90
1/28/2019 7:00 AM Scheduled Services	2521249 Denisa King	King Bee-Lexington 1045 Brentwood Ct Lexington KY 40511	Delta Gas-Corbin Service Center 8112 US-25 Corbin KY 40701	Mon-Fri (SureRate \$0.00)
POD:			Scheduled Services	\$12.90
POD:			Order Total:	\$12.90
1/28/2019 7:00 AM Scheduled Services	2521250 Denisa King	King Bee-Lexington 1045 Brentwood Ct Lexington KY 40511	Delta Gas-Barbourville 281 Ky 3439 Barbourville KY 40906	Mon-Fri (SureRate \$0.00)
POD:			Scheduled Services	\$12.90
POD:			Order Total:	\$12.90
1/28/2019 7:00 AM Scheduled Services	2521251 Denisa King	King Bee-Lexington 1045 Brentwood Ct Lexington KY 40511	Delta Gas-Nicholasville 501 Etter Dr Nicholasville KY 40356	Mon-Fri (SureRate \$0.00)
POD:			Scheduled Services	\$12.90
POD:			Order Total:	\$12.90
1/28/2019 7:00 AM Scheduled Services	2521252 Denisa King	King Bee-Lexington 1045 Brentwood Ct Lexington KY 40511	Delta Gas-Winchester Administr 3617 Lexington Rd Winchester KY 40391	Mon-Fri (SureRate \$0.00)
POD:			Scheduled Services	\$12.90
POD:			Order Total:	\$12.90
1/28/2019 4:00 PM Scheduled Services	2521253 Denisa King	Delta Gas-Winchester Administrativ 3617 Lexington Rd Winchester KY 40391	King Bee-Lexington (Linehaul) 1045 Brentwood Ct Lexington KY 40511	Mon-Fri (SureRate \$0.00)
POD:			Scheduled Services	\$19.00
POD:			Order Total:	\$19.00



Customer Number	1137
Invoice Number	76236
Invoice Date	2/3/2019

On Demand

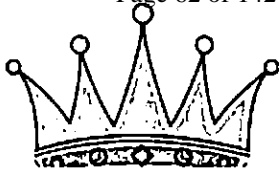
Date Ready Order Type Deliver Date	Order ID Caller	Origin	Destination	References Billing Group
1/28/2019 12:15 PM Scheduled Services	2521288 Denisa King	King Bee-Lexington 1045 Brentwood Ct Lexington KY 40511	Delta Gas-Barbourville 281 Ky 3439 Barbourville KY 40906	Mon-Fri (SureRate \$0.00)
POD:			Scheduled Services	\$12.90
POD:			Order Total:	\$12.90
1/29/2019 7:00 AM Scheduled Services	2523273 Denisa King	King Bee-Lexington 1045 Brentwood Ct Lexington KY 40511	Delta Gas-Stanton 189 N Main St Stanton KY 40380	Mon-Fri (SureRate \$0.00)
POD:			Scheduled Services	\$12.90
POD:			Order Total:	\$12.90
1/29/2019 7:00 AM Scheduled Services	2523274 Denisa King	King Bee-Lexington 1045 Brentwood Ct Lexington KY 40511	Delta Gas-Owingsville 58 Water St Owingsville KY 40360	Mon-Fri (SureRate \$0.00)
POD:			Scheduled Services	\$12.90
POD:			Order Total:	\$12.90
1/29/2019 7:00 AM Scheduled Services	2523275 Denisa King	King Bee-Lexington 1045 Brentwood Ct Lexington KY 40511	Delta Gas-Corbin District Office 2011 S Main St Corbin KY 40701	Mon-Fri (SureRate \$0.00)
POD:			Scheduled Services	\$12.90
POD:			Order Total:	\$12.90
1/29/2019 7:00 AM Scheduled Services	2523276 Denisa King	King Bee-Lexington 1045 Brentwood Ct Lexington KY 40511	Delta Gas-Williamsburg 1058 US-25W Williamsburg KY 40769	Mon-Fri (SureRate \$0.00)
POD:			Scheduled Services	\$12.90
POD:			Order Total:	\$12.90
1/29/2019 7:00 AM Scheduled Services	2523277 Denisa King	King Bee-Lexington 1045 Brentwood Ct Lexington KY 40511	Delta Gas-Manchester 91 Old Us 421 Manchester OH 40962	Mon-Fri (SureRate \$0.00)
POD:			Scheduled Services	\$12.90
POD:			Order Total:	\$12.90
1/29/2019 7:00 AM Scheduled Services	2523278 Denisa King	King Bee-Lexington 1045 Brentwood Ct Lexington KY 40511	Delta Gas-Middlesboro 2110 W Cumberland Ave Middlesboro KY 40965	Mon-Fri (SureRate \$0.00)
POD:			Scheduled Services	\$12.90
POD:			Order Total:	\$12.90
1/29/2019 7:00 AM Scheduled Services	2523279 Denisa King	King Bee-Lexington 1045 Brentwood Ct Lexington KY 40511	Delta Gas-Berea 129 Glades Rd Berea KY 40403	Mon-Fri (SureRate \$0.00)
POD:			Scheduled Services	\$12.90
POD:			Order Total:	\$12.90



Customer Number
1137
Invoice Number
76236
Invoice Date
2/3/2019

On Demand

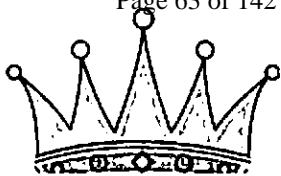
Date Ready	Order ID	Origin	Destination	References
Order Type	Caller			Billing Group
Deliver Date				
1/29/2019 7:00 AM Scheduled Services	2523280 Denisa King	King Bee-Lexington 1045 Brentwood Ct Lexington KY 40511	Delta Gas-Corbin District Office 2011 S Main St Corbin KY 40701	Mon-Fri
			Scheduled Services	\$12.90 (SureRate \$0.00)
POD:			Order Total:	\$12.90
1/29/2019 7:00 AM Scheduled Services	2523281 Denisa King	King Bee-Lexington 1045 Brentwood Ct Lexington KY 40511	Delta Gas-Corbin Service Center 8112 US-25 Corbin KY 40701	Mon-Fri
			Scheduled Services	\$12.90 (SureRate \$0.00)
POD:			Order Total:	\$12.90
1/29/2019 7:00 AM Scheduled Services	2523282 Denisa King	King Bee-Lexington 1045 Brentwood Ct Lexington KY 40511	Delta Gas-Barbourville 281 Ky 3439 Barbourville KY 40906	Mon-Fri
			Scheduled Services	\$12.90 (SureRate \$0.00)
POD:			Order Total:	\$12.90
1/29/2019 7:00 AM Scheduled Services	2523283 Denisa King	King Bee-Lexington 1045 Brentwood Ct Lexington KY 40511	Delta Gas-Nicholasville 501 Etter Dr Nicholasville KY 40356	Mon-Fri
			Scheduled Services	\$12.90 (SureRate \$0.00)
POD:			Order Total:	\$12.90
1/29/2019 7:00 AM Scheduled Services	2523284 Denisa King	King Bee-Lexington 1045 Brentwood Ct Lexington KY 40511	Delta Gas-Winchester Administr 3617 Lexington Rd Winchester KY 40391	Mon-Fri
			Scheduled Services	\$12.90 (SureRate \$0.00)
POD:			Order Total:	\$12.90
1/29/2019 4:00 PM Scheduled Services	2523285 Denisa King	Delta Gas-Winchester Administrativ 3617 Lexington Rd Winchester KY 40391	King Bee-Lexington (Linehaul) 1045 Brentwood Ct Lexington KY 40511	Mon-Fri
			Scheduled Services	\$19.00 (SureRate \$0.00)
POD:			Order Total:	\$19.00
1/29/2019 12:15 PM Scheduled Services	2523320 Denisa King	King Bee-Lexington 1045 Brentwood Ct Lexington KY 40511	Delta Gas-Barbourville 281 Ky 3439 Barbourville KY 40906	Mon-Fri
			Scheduled Services	\$12.90 (SureRate \$0.00)
POD:			Order Total:	\$12.90
1/30/2019 7:00 AM Scheduled Services	2525273 Denisa King	King Bee-Lexington 1045 Brentwood Ct Lexington KY 40511	Delta Gas-Stanton 189 N Main St Stanton KY 40380	Mon-Fri
			Scheduled Services	\$12.90 (SureRate \$0.00)
POD:			Order Total:	\$12.90



Customer Number
1137
Invoice Number
76236
Invoice Date
2/3/2019

On Demand

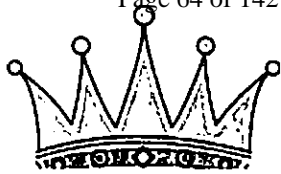
Date Ready Order Type Deliver Date	Order ID Caller	Origin	Destination	References Billing Group
1/30/2019 7:00 AM Scheduled Services	2525274 Denisa King	King Bee-Lexington 1045 Brentwood Ct Lexington KY 40511	Delta Gas-Owingsville 58 Water St Owingsville KY 40360	Mon-Fri (SureRate \$0.00)
			Scheduled Services	\$12.90
POD:			Order Total:	\$12.90
1/30/2019 7:00 AM Scheduled Services	2525275 Denisa King	King Bee-Lexington 1045 Brentwood Ct Lexington KY 40511	Delta Gas-Corbin District Office 2011 S Main St Corbin KY 40701	Mon-Fri (SureRate \$0.00)
			Scheduled Services	\$12.90
POD:			Order Total:	\$12.90
1/30/2019 7:00 AM Scheduled Services	2525276 Denisa King	King Bee-Lexington 1045 Brentwood Ct Lexington KY 40511	Delta Gas-Williamsburg 1058 US-25W Williamsburg KY 40769	Mon-Fri (SureRate \$0.00)
			Scheduled Services	\$12.90
POD:			Order Total:	\$12.90
1/30/2019 7:00 AM Scheduled Services	2525277 Denisa King	King Bee-Lexington 1045 Brentwood Ct Lexington KY 40511	Delta Gas-Manchester 91 Old Us 421 Manchester OH 40962	Mon-Fri (SureRate \$0.00)
			Scheduled Services	\$12.90
POD:			Order Total:	\$12.90
1/30/2019 7:00 AM Scheduled Services	2525278 Denisa King	King Bee-Lexington 1045 Brentwood Ct Lexington KY 40511	Delta Gas-Middlesboro 2110 W Cumberland Ave Middlesboro KY 40965	Mon-Fri (SureRate \$0.00)
			Scheduled Services	\$12.90
POD:			Order Total:	\$12.90
1/30/2019 7:00 AM Scheduled Services	2525279 Denisa King	King Bee-Lexington 1045 Brentwood Ct Lexington KY 40511	Delta Gas-Berea 129 Glades Rd Berea KY 40403	Mon-Fri (SureRate \$0.00)
			Scheduled Services	\$12.90
POD:			Order Total:	\$12.90
1/30/2019 7:00 AM Scheduled Services	2525280 Denisa King	King Bee-Lexington 1045 Brentwood Ct Lexington KY 40511	Delta Gas-Corbin District Office 2011 S Main St Corbin KY 40701	Mon-Fri (SureRate \$0.00)
			Scheduled Services	\$12.90
POD:			Order Total:	\$12.90
1/30/2019 7:00 AM Scheduled Services	2525281 Denisa King	King Bee-Lexington 1045 Brentwood Ct Lexington KY 40511	Delta Gas-Corbin Service Center 8112 US-25 Corbin KY 40701	Mon-Fri (SureRate \$0.00)
			Scheduled Services	\$12.90
POD:			Order Total:	\$12.90



Customer Number	1137
Invoice Number	76236
Invoice Date	2/3/2019

On Demand

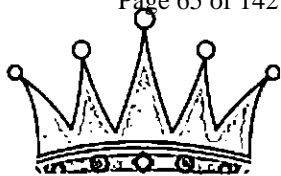
Date Ready Order Type Deliver Date	Order ID Caller	Origin	Destination	References Billing Group
1/30/2019 7:00 AM Scheduled Services	2525282 Denisa King	King Bee-Lexington 1045 Brentwood Ct Lexington KY 40511	Delta Gas-Barbourville 281 Ky 3439 Barbourville KY 40906	Mon-Fri
			Scheduled Services	\$12.90 (SureRate \$0.00)
POD:			Order Total:	\$12.90
1/30/2019 7:00 AM Scheduled Services	2525283 Denisa King	King Bee-Lexington 1045 Brentwood Ct Lexington KY 40511	Delta Gas-Nicholasville 501 Etter Dr Nicholasville KY 40356	Mon-Fri
			Scheduled Services	\$12.90 (SureRate \$0.00)
POD:			Order Total:	\$12.90
1/30/2019 7:00 AM Scheduled Services	2525284 Denisa King	King Bee-Lexington 1045 Brentwood Ct Lexington KY 40511	Delta Gas-Winchester Administr 3617 Lexington Rd Winchester KY 40391	Mon-Fri
			Scheduled Services	\$12.90 (SureRate \$0.00)
POD:			Order Total:	\$12.90
1/30/2019 4:00 PM Scheduled Services	2525285 Denisa King	Delta Gas-Winchester Administrativ 3617 Lexington Rd Winchester KY 40391	King Bee-Lexington (Linehaul) 1045 Brentwood Ct Lexington KY 40511	Mon-Fri
			Scheduled Services	\$19.00 (SureRate \$0.00)
POD:			Order Total:	\$19.00
1/30/2019 12:15 PM Scheduled Services	2525320 Denisa King	King Bee-Lexington 1045 Brentwood Ct Lexington KY 40511	Delta Gas-Barbourville 281 Ky 3439 Barbourville KY 40906	Mon-Fri
			Scheduled Services	\$12.90 (SureRate \$0.00)
POD:			Order Total:	\$12.90
1/31/2019 7:00 AM Scheduled Services	2527355 Denisa King	King Bee-Lexington 1045 Brentwood Ct Lexington KY 40511	Delta Gas-Stanton 189 N Main St Stanton KY 40380	Mon-Fri
			Scheduled Services	\$12.90 (SureRate \$0.00)
POD:			Order Total:	\$12.90
1/31/2019 7:00 AM Scheduled Services	2527356 Denisa King	King Bee-Lexington 1045 Brentwood Ct Lexington KY 40511	Delta Gas-Owingsville 58 Water St Owingsville KY 40360	Mon-Fri
			Scheduled Services	\$12.90 (SureRate \$0.00)
POD:			Order Total:	\$12.90
1/31/2019 7:00 AM Scheduled Services	2527357 Denisa King	King Bee-Lexington 1045 Brentwood Ct Lexington KY 40511	Delta Gas-Corbin District Office 2011 S Main St Corbin KY 40701	Mon-Fri
			Scheduled Services	\$12.90 (SureRate \$0.00)
POD:			Order Total:	\$12.90



Customer Number	1137
Invoice Number	76236
Invoice Date	2/3/2019

On Demand

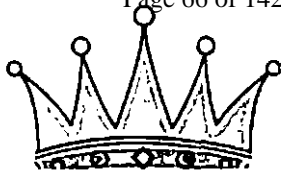
Date Ready Order Type Deliver Date	Order ID Caller	Origin	Destination	References Billing Group
1/31/2019 7:00 AM Scheduled Services	2527358 Denisa King	King Bee-Lexington 1045 Brentwood Ct Lexington KY 40511	Delta Gas-Williamsburg 1058 US-25W Williamsburg KY 40769	Mon-Fri (SureRate \$0.00)
POD:			Scheduled Services	\$12.90
POD:			Order Total:	\$12.90
1/31/2019 7:00 AM Scheduled Services	2527359 Denisa King	King Bee-Lexington 1045 Brentwood Ct Lexington KY 40511	Delta Gas-Manchester 91 Old Us 421 Manchester OH 40962	Mon-Fri (SureRate \$0.00)
POD:			Scheduled Services	\$12.90
POD:			Order Total:	\$12.90
1/31/2019 7:00 AM Scheduled Services	2527360 Denisa King	King Bee-Lexington 1045 Brentwood Ct Lexington KY 40511	Delta Gas-Middlesboro 2110 W Cumberland Ave Middlesboro KY 40965	Mon-Fri (SureRate \$0.00)
POD:			Scheduled Services	\$12.90
POD:			Order Total:	\$12.90
1/31/2019 7:00 AM Scheduled Services	2527361 Denisa King	King Bee-Lexington 1045 Brentwood Ct Lexington KY 40511	Delta Gas-Berea 129 Glades Rd Berea KY 40403	Mon-Fri (SureRate \$0.00)
POD:			Scheduled Services	\$12.90
POD:			Order Total:	\$12.90
1/31/2019 7:00 AM Scheduled Services	2527362 Denisa King	King Bee-Lexington 1045 Brentwood Ct Lexington KY 40511	Delta Gas-Corbin District Office 2011 S Main St Corbin KY 40701	Mon-Fri (SureRate \$0.00)
POD:			Scheduled Services	\$12.90
POD:			Order Total:	\$12.90
1/31/2019 7:00 AM Scheduled Services	2527363 Denisa King	King Bee-Lexington 1045 Brentwood Ct Lexington KY 40511	Delta Gas-Corbin Service Center 8112 US-25 Corbin KY 40701	Mon-Fri (SureRate \$0.00)
POD:			Scheduled Services	\$12.90
POD:			Order Total:	\$12.90
1/31/2019 7:00 AM Scheduled Services	2527364 Denisa King	King Bee-Lexington 1045 Brentwood Ct Lexington KY 40511	Delta Gas-Barbourville 281 Ky 3439 Barbourville KY 40806	Mon-Fri (SureRate \$0.00)
POD:			Scheduled Services	\$12.90
POD:			Order Total:	\$12.90
1/31/2019 7:00 AM Scheduled Services	2527365 Denisa King	King Bee-Lexington 1045 Brentwood Ct Lexington KY 40511	Delta Gas-Nicholasville 501 Etter Dr Nicholasville KY 40356	Mon-Fri (SureRate \$0.00)
POD:			Scheduled Services	\$12.90
POD:			Order Total:	\$12.90



Customer Number	1137
Invoice Number	76236
Invoice Date	2/3/2019

On Demand

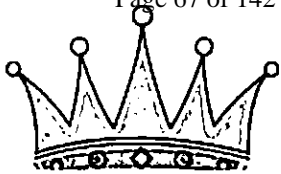
Date Ready Order Type Deliver Date	Order ID Caller	Origin	Destination	References Billing Group
1/31/2019 7:00 AM Scheduled Services	2527366 Denisa King	King Bee-Lexington 1045 Brentwood Ct Lexington KY 40511	Delta Gas-Winchester Administr 3617 Lexington Rd Winchester KY 40391	Mon-Fri
			Scheduled Services	\$12.90 (SureRate \$0.00)
POD:			Order Total:	\$12.90
1/31/2019 4:00 PM Scheduled Services	2527367 Denisa King	Delta Gas-Winchester Administrati 3617 Lexington Rd Winchester KY 40391	King Bee-Lexington (Linehaul) 1045 Brentwood Ct Lexington KY 40511	Mon-Fri
			Scheduled Services	\$19.00 (SureRate \$0.00)
POD:			Order Total:	\$19.00
1/31/2019 12:15 PM Scheduled Services	2527402 Denisa King	King Bee-Lexington 1045 Brentwood Ct Lexington KY 40511	Delta Gas-Barbourville 281 Ky 3439 Barbourville KY 40906	Mon-Fri
			Scheduled Services	\$12.90 (SureRate \$0.00)
POD:			Order Total:	\$12.90
2/1/2019 7:00 AM Scheduled Services	2529242 Denisa King	King Bee-Lexington 1045 Brentwood Ct Lexington KY 40511	Delta Gas-Stanton 189 N Main St Stanton KY 40380	Mon-Fri
			Scheduled Services	\$12.90 (SureRate \$0.00)
POD:			Order Total:	\$12.90
2/1/2019 7:00 AM Scheduled Services	2529243 Denisa King	King Bee-Lexington 1045 Brentwood Ct Lexington KY 40511	Delta Gas-Owingsville 58 Water St Owingsville KY 40380	Mon-Fri
			Scheduled Services	\$12.90 (SureRate \$0.00)
POD:			Order Total:	\$12.90
2/1/2019 7:00 AM Scheduled Services	2529244 Denisa King	King Bee-Lexington 1045 Brentwood Ct Lexington KY 40511	Delta Gas-Corbin District Office 2011 S Main St Corbin KY 40701	Mon-Fri
			Scheduled Services	\$12.90 (SureRate \$0.00)
POD:			Order Total:	\$12.90
2/1/2019 7:00 AM Scheduled Services	2529245 Denisa King	King Bee-Lexington 1045 Brentwood Ct Lexington KY 40511	Delta Gas-Williamsburg 1058 US-25W Williamsburg KY 40769	Mon-Fri
			Scheduled Services	\$12.90 (SureRate \$0.00)
POD:			Order Total:	\$12.90
2/1/2019 7:00 AM Scheduled Services	2529246 Denisa King	King Bee-Lexington 1045 Brentwood Ct Lexington KY 40511	Delta Gas-Manchester 91 Old Us 421 Manchester OH 40962	Mon-Fri
			Scheduled Services	\$12.90 (SureRate \$0.00)
POD:			Order Total:	\$12.90



Customer Number
1137
Invoice Number
76236
Invoice Date
2/3/2019

On Demand

Date Ready Order Type Deliver Date	Order ID Caller	Origin	Destination	References Billing Group
2/1/2019 7:00 AM Scheduled Services	2529247 Denisa King	King Bee-Lexington 1045 Brentwood Ct Lexington KY 40511	Delta Gas-Middlesboro 2110 W Cumberland Ave Middlesboro KY 40965	Mon-Fri (SureRate \$0.00)
POD:			Scheduled Services	\$12.90
POD:			Order Total:	\$12.90
2/1/2019 7:00 AM Scheduled Services	2529248 Denisa King	King Bee-Lexington 1045 Brentwood Ct Lexington KY 40511	Delta Gas-Berea 129 Glades Rd Berea KY 40403	Mon-Fri (SureRate \$0.00)
POD:			Scheduled Services	\$12.90
POD:			Order Total:	\$12.90
2/1/2019 7:00 AM Scheduled Services	2529249 Denisa King	King Bee-Lexington 1045 Brentwood Ct Lexington KY 40511	Delta Gas-Corbin District Office 2011 S Main St Corbin KY 40701	Mon-Fri (SureRate \$0.00)
POD:			Scheduled Services	\$12.90
POD:			Order Total:	\$12.90
2/1/2019 7:00 AM Scheduled Services	2529250 Denisa King	King Bee-Lexington 1045 Brentwood Ct Lexington KY 40511	Delta Gas-Corbin Service Center 8112 US-25 Corbin KY 40701	Mon-Fri (SureRate \$0.00)
POD:			Scheduled Services	\$12.90
POD:			Order Total:	\$12.90
2/1/2019 7:00 AM Scheduled Services	2529251 Denisa King	King Bee-Lexington 1045 Brentwood Ct Lexington KY 40511	Delta Gas-Barbourville 281 Ky 3439 Barbourville KY 40906	Mon-Fri (SureRate \$0.00)
POD:			Scheduled Services	\$12.90
POD:			Order Total:	\$12.90
2/1/2019 7:00 AM Scheduled Services	2529252 Denisa King	King Bee-Lexington 1045 Brentwood Ct Lexington KY 40511	Delta Gas-Nicholasville 501 Etter Dr Nicholasville KY 40356	Mon-Fri (SureRate \$0.00)
POD:			Scheduled Services	\$12.90
POD:			Order Total:	\$12.90
2/1/2019 7:00 AM Scheduled Services	2529253 Denisa King	King Bee-Lexington 1045 Brentwood Ct Lexington KY 40511	Delta Gas-Winchester Administr 3617 Lexington Rd Winchester KY 40391	Mon-Fri (SureRate \$0.00)
POD:			Scheduled Services	\$12.90
POD:			Order Total:	\$12.90
2/1/2019 4:00 PM Scheduled Services	2529254 Denisa King	Delta Gas-Winchester Administrativ 3617 Lexington Rd Winchester KY 40391	King Bee-Lexington (Linehaul) 1045 Brentwood Ct Lexington KY 40511	Mon-Fri (SureRate \$0.00)
POD:			Scheduled Services	\$19.00
POD:			Order Total:	\$19.00



Customer Number
1137
Invoice Number
76236
Invoice Date
2/3/2019

On Demand

Date Ready	Order ID	Origin	Destination	References
Order Type	Caller			Billing Group
Deliver Date				
2/1/2019 12:15 PM	2529289	King Bee-Lexington	Delta Gas-Barbourville	
Scheduled Services	Denisa King	1045 Brentwood Ct Lexington KY 40511	281 Ky 3439 Barbourville KY 40906	Mon-Fri
			Scheduled Services	\$12.90 (SureRate \$0.00)
POD:			Order Total:	\$12.90
			On Demand Totals:	\$933.50
			Customer Total:	\$933.50



INVOICE

Customer Number	1137
Invoice Number	89376
Invoice Date	1/12/2020
Invoice Period	1/6/2020-1/12/2020
Invoice Amount	\$933.50

Denisa King
 Delta Natural Gas Company, Inc
 3617 Lexington Rd
 Winchester KY 40391

Remit Payment to:
 King Bee Delivery, LLC
 P.O. Box 32186
 Louisville, KY 40232

Route - JB

Please detach here and return this portion with your remittance check



King
Denisa

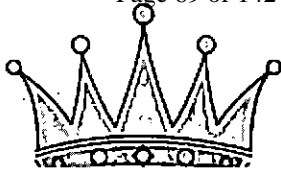


Customer Number	1137	Invoice Date	1/12/2020
Invoice Number	89376	Invoice Amount	\$933.50

On Demand

Date Ready Order Type Deliver Date	Order ID Caller	Origin	Destination	References Billing Group
1/6/2020 7:00 AM Scheduled Services	3057621 Denisa King	King Bee-Lexington 1045 Brentwood Ct Lexington KY 40511	Delta Gas-Stanton 189 N Main St Stanton KY 40380	Mon-Fri
			Scheduled Services	\$12.90 (SureRate \$0.00)
POD:			Order Total:	\$12.90
1/6/2020 7:00 AM Scheduled Services	3057622 Denisa King	King Bee-Lexington 1045 Brentwood Ct Lexington KY 40511	Delta Gas-Owingsville 58 Water St Owingsville KY 40360	Mon-Fri
			Scheduled Services	\$12.90 (SureRate \$0.00)
POD:			Order Total:	\$12.90
1/6/2020 7:00 AM Scheduled Services	3057623 Denisa King	King Bee-Lexington 1045 Brentwood Ct Lexington KY 40511	Delta Gas-Corbin District Office 2011 S Main St Corbin KY 40701	Mon-Fri
			Scheduled Services	\$12.90 (SureRate \$0.00)
POD:			Order Total:	\$12.90
1/6/2020 7:00 AM Scheduled Services	3057624 Denisa King	King Bee-Lexington 1045 Brentwood Ct Lexington KY 40511	Delta Gas-Williamsburg 1058 US-25W Williamsburg KY 40769	Mon-Fri
			Scheduled Services	\$12.90 (SureRate \$0.00)
POD:			Order Total:	\$12.90
1/6/2020 7:00 AM Scheduled Services	3057625 Denisa King	King Bee-Lexington 1045 Brentwood Ct Lexington KY 40511	Delta Gas-Manchester 91 Old Us 421 Manchester OH 40962	Mon-Fri
			Scheduled Services	\$12.90 (SureRate \$0.00)
POD:			Order Total:	\$12.90

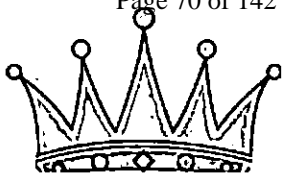
Thanks for your business!



Customer Number	1137
Invoice Number	89376
Invoice Date	1/12/2020

On Demand

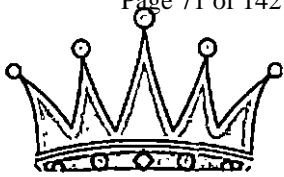
Date Ready	Order Type	Order ID	Origin	Destination	References
Deliver Date	Caller	Origin	Destination	Billing Group	
1/6/2020 7:00 AM	Scheduled Services	3057626	King Bee-Lexington 1045 Brentwood Ct Lexington KY 40511	Delta Gas-Middlesboro 2110 W Cumberland Ave Middlesboro KY 40965	Mon-Fri
		Denisa King		Scheduled Services	(SureRate \$0.00)
				\$12.90	
POD:			Order Total:	\$12.90	
1/6/2020 7:00 AM	Scheduled Services	3057627	King Bee-Lexington 1045 Brentwood Ct Lexington KY 40511	Delta Gas-Berea 129 Glades Rd Berea KY 40403	Mon-Fri
		Denisa King		Scheduled Services	(SureRate \$0.00)
				\$12.90	
POD:			Order Total:	\$12.90	
1/6/2020 7:00 AM	Scheduled Services	3057628	King Bee-Lexington 1045 Brentwood Ct Lexington KY 40511	Delta Gas-Corbin District Office 2011 S Main St Corbin KY 40701	Mon-Fri
		Denisa King		Scheduled Services	(SureRate \$0.00)
				\$12.90	
POD:			Order Total:	\$12.90	
1/6/2020 7:00 AM	Scheduled Services	3057629	King Bee-Lexington 1045 Brentwood Ct Lexington KY 40511	Delta Gas-Corbin Service Center 8112 US-25 Corbin KY 40701	Mon-Fri
		Denisa King		Scheduled Services	(SureRate \$0.00)
				\$12.90	
POD:			Order Total:	\$12.90	
1/6/2020 7:00 AM	Scheduled Services	3057630	King Bee-Lexington 1045 Brentwood Ct Lexington KY 40511	Delta Gas-Barbourville 281 Ky 3439 Barbourville KY 40906	Mon-Fri
		Denisa King		Scheduled Services	(SureRate \$0.00)
				\$12.90	
POD:			Order Total:	\$12.90	
1/6/2020 7:00 AM	Scheduled Services	3057631	King Bee-Lexington 1045 Brentwood Ct Lexington KY 40511	Delta Gas-Nicholasville 501 Etter Dr Nicholasville KY 40356	Mon-Fri
		Denisa King		Scheduled Services	(SureRate \$0.00)
				\$12.90	
POD:			Order Total:	\$12.90	
1/6/2020 7:00 AM	Scheduled Services	3057632	King Bee-Lexington 1045 Brentwood Ct Lexington KY 40511	Delta Gas-Winchester Administr 3617 Lexington Rd Winchester KY 40391	Mon-Fri
		Denisa King		Scheduled Services	(SureRate \$0.00)
				\$12.90	
POD:			Order Total:	\$12.90	
1/6/2020 4:00 PM	Scheduled Services	3057633	Delta Gas-Winchester Administrati 3617 Lexington Rd Winchester KY 40391	King Bee-Lexington (Linehaul) 1045 Brentwood Ct Lexington KY 40511	Mon-Fri
		Denisa King		Scheduled Services	(SureRate \$0.00)
				\$19.00	
POD:			Order Total:	\$19.00	



Customer Number	1137
Invoice Number	89376
Invoice Date	1/12/2020

On Demand

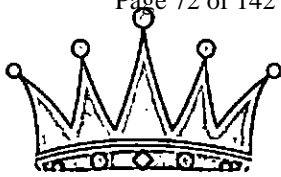
Date Ready	Order ID	Origin	Destination	References
Order Type	Caller			Billing Group
Deliver Date				
1/6/2020 12:15 PM	3057668	King Bee-Lexington	Delta Gas-Barbourville	
Scheduled Services	Denisa King	1045 Brentwood Ct Lexington KY 40511	281 Ky 3439 Barbourville KY 40906	Mon-Fri
			Scheduled Services	\$12.90 (SureRate \$0.00)
POD:			Order Total:	\$12.90
1/7/2020 7:00 AM	3059604	King Bee-Lexington	Delta Gas-Stanton	
Scheduled Services	Denisa King	1045 Brentwood Ct Lexington KY 40511	189 N Main St Stanton KY 40380	Mon-Fri
			Scheduled Services	\$12.90 (SureRate \$0.00)
POD:			Order Total:	\$12.90
1/7/2020 7:00 AM	3059605	King Bee-Lexington	Delta Gas-Owingsville	
Scheduled Services	Denisa King	1045 Brentwood Ct Lexington KY 40511	58 Water St Owingsville KY 40360	Mon-Fri
			Scheduled Services	\$12.90 (SureRate \$0.00)
POD:			Order Total:	\$12.90
1/7/2020 7:00 AM	3059606	King Bee-Lexington	Delta Gas-Corbin District Office	
Scheduled Services	Denisa King	1045 Brentwood Ct Lexington KY 40511	2011 S Main St Corbin KY 40701	Mon-Fri
			Scheduled Services	\$12.90 (SureRate \$0.00)
POD:			Order Total:	\$12.90
1/7/2020 7:00 AM	3059607	King Bee-Lexington	Delta Gas-Williamsburg	
Scheduled Services	Denisa King	1045 Brentwood Ct Lexington KY 40511	1058 US-25W Williamsburg KY 40769	Mon-Fri
			Scheduled Services	\$12.90 (SureRate \$0.00)
POD:			Order Total:	\$12.90
1/7/2020 7:00 AM	3059608	King Bee-Lexington	Delta Gas-Manchester	
Scheduled Services	Denisa King	1045 Brentwood Ct Lexington KY 40511	91 Old Us 421 Manchester OH 40962	Mon-Fri
			Scheduled Services	\$12.90 (SureRate \$0.00)
POD:			Order Total:	\$12.90
1/7/2020 7:00 AM	3059609	King Bee-Lexington	Delta Gas-Middlesboro	
Scheduled Services	Denisa King	1045 Brentwood Ct Lexington KY 40511	2110 W Cumberland Ave Middlesboro KY 40965	Mon-Fri
			Scheduled Services	\$12.90 (SureRate \$0.00)
POD:			Order Total:	\$12.90
1/7/2020 7:00 AM	3059610	King Bee-Lexington	Delta Gas-Berea	
Scheduled Services	Denisa King	1045 Brentwood Ct Lexington KY 40511	129 Glades Rd Berea KY 40403	Mon-Fri
			Scheduled Services	\$12.90 (SureRate \$0.00)
POD:			Order Total:	\$12.90



Customer Number	1137
Invoice Number	89376
Invoice Date	1/12/2020

On Demand

Date Ready	Order Type	Order ID	Origin	Destination	References
Deliver Date	Caller	Origin	Destination	Billing Group	
1/7/2020 7:00 AM	Scheduled Services	3059611	King Bee-Lexington 1045 Brentwood Ct Lexington KY 40511	Delta Gas-Corbin District Office 2011 S Main St Corbin KY 40701	Mon-Fri
		Denisa King			
			Scheduled Services	\$12.90	(SureRate \$0.00)
POD:			Order Total:	\$12.90	
1/7/2020 7:00 AM	Scheduled Services	3059612	King Bee-Lexington 1045 Brentwood Ct Lexington KY 40511	Delta Gas-Corbin Service Center 8112 US-25 Corbin KY 40701	Mon-Fri
		Denisa King			
			Scheduled Services	\$12.90	(SureRate \$0.00)
POD:			Order Total:	\$12.90	
1/7/2020 7:00 AM	Scheduled Services	3059613	King Bee-Lexington 1045 Brentwood Ct Lexington KY 40511	Delta Gas-Barbourville 281 Ky 3439 Barbourville KY 40906	Mon-Fri
		Denisa King			
			Scheduled Services	\$12.90	(SureRate \$0.00)
POD:			Order Total:	\$12.90	
1/7/2020 7:00 AM	Scheduled Services	3059614	King Bee-Lexington 1045 Brentwood Ct Lexington KY 40511	Delta Gas-Nicholasville 501 Etter Dr Nicholasville KY 40356	Mon-Fri
		Denisa King			
			Scheduled Services	\$12.90	(SureRate \$0.00)
POD:			Order Total:	\$12.90	
1/7/2020 7:00 AM	Scheduled Services	3059615	King Bee-Lexington 1045 Brentwood Ct Lexington KY 40511	Delta Gas-Winchester Administr 3617 Lexington Rd Winchester KY 40391	Mon-Fri
		Denisa King			
			Scheduled Services	\$12.90	(SureRate \$0.00)
POD:			Order Total:	\$12.90	
1/7/2020 4:00 PM	Scheduled Services	3059616	Delta Gas-Winchester Administrat 3617 Lexington Rd Winchester KY 40391	King Bee-Lexington (Linehaul) 1045 Brentwood Ct Lexington KY 40511	Mon-Fri
		Denisa King			
			Scheduled Services	\$19.00	(SureRate \$0.00)
POD:			Order Total:	\$19.00	
1/7/2020 12:15 PM	Scheduled Services	3059651	King Bee-Lexington 1045 Brentwood Ct Lexington KY 40511	Delta Gas-Barbourville 281 Ky 3439 Barbourville KY 40906	Mon-Fri
		Denisa King			
			Scheduled Services	\$12.90	(SureRate \$0.00)
POD:			Order Total:	\$12.90	
1/8/2020 7:00 AM	Scheduled Services	3061635	King Bee-Lexington 1045 Brentwood Ct Lexington KY 40511	Delta Gas-Stanton 189 N Main St Stanton KY 40380	Mon-Fri
		Denisa King			
			Scheduled Services	\$12.90	(SureRate \$0.00)
POD:			Order Total:	\$12.90	

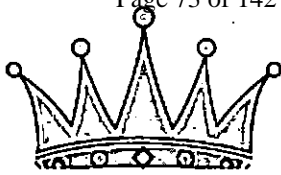


Customer Number	1137
Invoice Number	89376
Invoice Date	1/12/2020

On Demand

Date Ready Order Type Deliver Date	Order ID Caller	Origin	Destination	References Billing Group
1/8/2020 7:00 AM Scheduled Services	3061636 Denisa King	King Bee-Lexington 1045 Brentwood Ct Lexington KY 40511	Delta Gas-Owingsville 58 Water St Owingsville KY 40360	Mon-Fri
			Scheduled Services	\$12.90 (SureRate \$0.00)
POD:			Order Total:	\$12.90
1/8/2020 7:00 AM Scheduled Services	3061637 Denisa King	King Bee-Lexington 1045 Brentwood Ct Lexington KY 40511	Delta Gas-Corbin District Office 2011 S Main St Corbin KY 40701	Mon-Fri
			Scheduled Services	\$12.90 (SureRate \$0.00)
POD:			Order Total:	\$12.90
1/8/2020 7:00 AM Scheduled Services	3061638 Denisa King	King Bee-Lexington 1045 Brentwood Ct Lexington KY 40511	Delta Gas-Williamsburg 1058 US-25W Williamsburg KY 40769	Mon-Fri
			Scheduled Services	\$12.90 (SureRate \$0.00)
POD:			Order Total:	\$12.90
1/8/2020 7:00 AM Scheduled Services	3061639 Denisa King	King Bee-Lexington 1045 Brentwood Ct Lexington KY 40511	Delta Gas-Manchester 91 Old Us 421 Manchester OH 40962	Mon-Fri
			Scheduled Services	\$12.90 (SureRate \$0.00)
POD:			Order Total:	\$12.90
1/8/2020 7:00 AM Scheduled Services	3061640 Denisa King	King Bee-Lexington 1045 Brentwood Ct Lexington KY 40511	Delta Gas-Middlesboro 2110 W Cumberland Ave Middlesboro KY 40965	Mon-Fri
			Scheduled Services	\$12.90 (SureRate \$0.00)
POD:			Order Total:	\$12.90
1/8/2020 7:00 AM Scheduled Services	3061641 Denisa King	King Bee-Lexington 1045 Brentwood Ct Lexington KY 40511	Delta Gas-Berea 129 Glades Rd Berea KY 40403	Mon-Fri
			Scheduled Services	\$12.90 (SureRate \$0.00)
POD:			Order Total:	\$12.90
1/8/2020 7:00 AM Scheduled Services	3061642 Denisa King	King Bee-Lexington 1045 Brentwood Ct Lexington KY 40511	Delta Gas-Corbin District Office 2011 S Main St Corbin KY 40701	Mon-Fri
			Scheduled Services	\$12.90 (SureRate \$0.00)
POD:			Order Total:	\$12.90
1/8/2020 7:00 AM Scheduled Services	3061643 Denisa King	King Bee-Lexington 1045 Brentwood Ct Lexington KY 40511	Delta Gas-Corbin Service Center 8112 US-25 Corbin KY 40701	Mon-Fri
			Scheduled Services	\$12.90 (SureRate \$0.00)
POD:			Order Total:	\$12.90

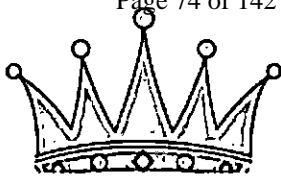
Thanks for your business!



Customer Number	1137
Invoice Number	89376
Invoice Date	1/12/2020

On Demand

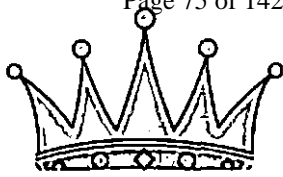
Date Ready Order Type Deliver Date	Order ID Caller	Origin	Destination	References Billing Group
1/8/2020 7:00 AM Scheduled Services	3061644 Denisa King	King Bee-Lexington 1045 Brentwood Ct Lexington KY 40511	Delta Gas-Barbourville 281 Ky 3439 Barbourville KY 40906	Mon-Fri (SureRate \$0.00)
Schedul			Schedul	\$12.90
POD:			Order Total:	\$12.90
1/8/2020 7:00 AM Scheduled Services	3061645 Denisa King	King Bee-Lexington 1045 Brentwood Ct Lexington KY 40511	Delta Gas-Nicholasville 501 Etter Dr Nicholasville KY 40356	Mon-Fri (SureRate \$0.00)
Schedul			Schedul	\$12.90
POD:			Order Total:	\$12.90
1/8/2020 7:00 AM Scheduled Services	3061646 Denisa King	King Bee-Lexington 1045 Brentwood Ct Lexington KY 40511	Delta Gas-Winchester Administr 3617 Lexington Rd Winchester KY 40391	Mon-Fri (SureRate \$0.00)
Schedul			Schedul	\$12.90
POD:			Order Total:	\$12.90
1/8/2020 4:00 PM Scheduled Services	3061647 Denisa King	Delta Gas-Winchester Administrat 3617 Lexington Rd Winchester KY 40391	King Bee-Lexington (Linehaul) 1045 Brentwood Ct Lexington KY 40511	Mon-Fri (SureRate \$0.00)
Schedul			Schedul	\$19.00
POD:			Order Total:	\$19.00
1/8/2020 12:15 PM Scheduled Services	3061682 Denisa King	King Bee-Lexington 1045 Brentwood Ct Lexington KY 40511	Delta Gas-Barbourville 281 Ky 3439 Barbourville KY 40906	Mon-Fri (SureRate \$0.00)
Schedul			Schedul	\$12.90
POD:			Order Total:	\$12.90
1/9/2020 7:00 AM Scheduled Services	3063636 Denisa King	King Bee-Lexington 1045 Brentwood Ct Lexington KY 40511	Delta Gas-Stanton 189 N Main St Stanton KY 40380	Mon-Fri (SureRate \$0.00)
Schedul			Schedul	\$12.90
POD:			Order Total:	\$12.90
1/9/2020 7:00 AM Scheduled Services	3063637 Denisa King	King Bee-Lexington 1045 Brentwood Ct Lexington KY 40511	Delta Gas-Owingsville 58 Water St Owingsville KY 40360	Mon-Fri (SureRate \$0.00)
Schedul			Schedul	\$12.90
POD:			Order Total:	\$12.90
1/9/2020 7:00 AM Scheduled Services	3063638 Denisa King	King Bee-Lexington 1045 Brentwood Ct Lexington KY 40511	Delta Gas-Corbin District Office 2011 S Main St Corbin KY 40701	Mon-Fri (SureRate \$0.00)
Schedul			Schedul	\$12.90
POD:			Order Total:	\$12.90



Customer Number	1137
Invoice Number	89376
Invoice Date	1/12/2020

On Demand

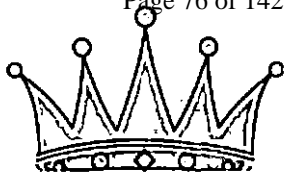
Date Ready	Order ID	Origin	Destination	References
Order Type	Caller			Billing Group
Deliver Date				
1/9/2020 7:00 AM Scheduled Services	3063639 Denisa King	King Bee-Lexington 1045 Brentwood Ct Lexington KY 40511	Delta Gas-Williamsburg 1058 US-25W Williamsburg KY 40769	Mon-Fri (SureRate \$0.00)
POD:			Order Total:	\$12.90
1/9/2020 7:00 AM Scheduled Services	3063640 Denisa King	King Bee-Lexington 1045 Brentwood Ct Lexington KY 40511	Delta Gas-Manchester 91 Old Us 421 Manchester OH 40962	Mon-Fri (SureRate \$0.00)
POD:			Order Total:	\$12.90
1/9/2020 7:00 AM Scheduled Services	3063641 Denisa King	King Bee-Lexington 1045 Brentwood Ct Lexington KY 40511	Delta Gas-Middlesboro 2110 W Cumberland Ave Middlesboro KY 40965	Mon-Fri (SureRate \$0.00)
POD:			Order Total:	\$12.90
1/9/2020 7:00 AM Scheduled Services	3063642 Denisa King	King Bee-Lexington 1045 Brentwood Ct Lexington KY 40511	Delta Gas-Berea 129 Glades Rd Berea KY 40403	Mon-Fri (SureRate \$0.00)
POD:			Order Total:	\$12.90
1/9/2020 7:00 AM Scheduled Services	3063643 Denisa King	King Bee-Lexington 1045 Brentwood Ct Lexington KY 40511	Delta Gas-Corbin District Office 2011 S Main St Corbin KY 40701	Mon-Fri (SureRate \$0.00)
POD:			Order Total:	\$12.90
1/9/2020 7:00 AM Scheduled Services	3063644 Denisa King	King Bee-Lexington 1045 Brentwood Ct Lexington KY 40511	Delta Gas-Corbin Service Center 8112 US-25 Corbin KY 40701	Mon-Fri (SureRate \$0.00)
POD:			Order Total:	\$12.90
1/9/2020 7:00 AM Scheduled Services	3063645 Denisa King	King Bee-Lexington 1045 Brentwood Ct Lexington KY 40511	Delta Gas-Barbourville 281 Ky 3439 Barbourville KY 40906	Mon-Fri (SureRate \$0.00)
POD:			Order Total:	\$12.90
1/9/2020 7:00 AM Scheduled Services	3063646 Denisa King	King Bee-Lexington 1045 Brentwood Ct Lexington KY 40511	Delta Gas-Nicholasville 501 Etter Dr Nicholasville KY 40356	Mon-Fri (SureRate \$0.00)
POD:			Order Total:	\$12.90



Customer Number	1137
Invoice Number	89376
Invoice Date	1/12/2020

On Demand

Date Ready Order Type Deliver Date	Order ID Caller	Origin	Destination	References Billing Group
1/9/2020 7:00 AM Scheduled Services	3063647 Denisa King	King Bee-Lexington 1045 Brentwood Ct Lexington KY 40511	Delta Gas-Winchester Administr 3617 Lexington Rd Winchester KY 40391	Mon-Fri (SureRate \$0.00)
POD:			Scheduled Services	\$12.90
POD:			Order Total:	\$12.90
1/9/2020 4:00 PM Scheduled Services	3063648 Denisa King	Delta Gas-Winchester Administrati 3617 Lexington Rd Winchester KY 40391	King Bee-Lexington (Linehaul) 1045 Brentwood Ct Lexington KY 40511	Mon-Fri (SureRate \$0.00)
POD:			Scheduled Services	\$19.00
POD:			Order Total:	\$19.00
1/9/2020 12:15 PM Scheduled Services	3063683 Denisa King	King Bee-Lexington 1045 Brentwood Ct Lexington KY 40511	Delta Gas-Barbourville 281 Ky 3439 Barbourville KY 40906	Mon-Fri (SureRate \$0.00)
POD:			Scheduled Services	\$12.90
POD:			Order Total:	\$12.90
1/10/2020 7:00 AM Scheduled Services	3065619 Denisa King	King Bee-Lexington 1045 Brentwood Ct Lexington KY 40511	Delta Gas-Stanton 189 N Main St Stanton KY 40380	Mon-Fri (SureRate \$0.00)
POD:			Scheduled Services	\$12.90
POD:			Order Total:	\$12.90
1/10/2020 7:00 AM Scheduled Services	3065620 Denisa King	King Bee-Lexington 1045 Brentwood Ct Lexington KY 40511	Delta Gas-Owingsville 58 Water St Owingsville KY 40360	Mon-Fri (SureRate \$0.00)
POD:			Scheduled Services	\$12.90
POD:			Order Total:	\$12.90
1/10/2020 7:00 AM Scheduled Services	3065621 Denisa King	King Bee-Lexington 1045 Brentwood Ct Lexington KY 40511	Delta Gas-Corbin District Office 2011 S Main St Corbin KY 40701	Mon-Fri (SureRate \$0.00)
POD:			Scheduled Services	\$12.90
POD:			Order Total:	\$12.90
1/10/2020 7:00 AM Scheduled Services	3065622 Denisa King	King Bee-Lexington 1045 Brentwood Ct Lexington KY 40511	Delta Gas-Williamsburg 1058 US-25W Williamsburg KY 40769	Mon-Fri (SureRate \$0.00)
POD:			Scheduled Services	\$12.90
POD:			Order Total:	\$12.90
1/10/2020 7:00 AM Scheduled Services	3065623 Denisa King	King Bee-Lexington 1045 Brentwood Ct Lexington KY 40511	Delta Gas-Manchester 91 Old Us 421 Manchester OH 40962	Mon-Fri (SureRate \$0.00)
POD:			Scheduled Services	\$12.90
POD:			Order Total:	\$12.90



Customer Number	1137
Invoice Number	89376
Invoice Date	1/12/2020

On Demand

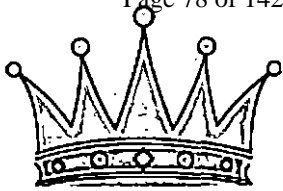
Date Ready Order Type Deliver Date	Order ID Caller	Origin	Destination	References Billing Group
1/10/2020 7:00 AM Scheduled Services	3065624 Denisa King	King Bee-Lexington 1045 Brentwood Ct Lexington KY 40511	Delta Gas-Middlesboro 2110 W Cumberland Ave Middlesboro KY 40965	Mon-Fri (SureRate \$0.00)
POD:			Scheduled Services	\$12.90
POD:			Order Total:	\$12.90
1/10/2020 7:00 AM Scheduled Services	3065625 Denisa King	King Bee-Lexington 1045 Brentwood Ct Lexington KY 40511	Delta Gas-Berea 129 Glades Rd Berea KY 40403	Mon-Fri (SureRate \$0.00)
POD:			Scheduled Services	\$12.90
POD:			Order Total:	\$12.90
1/10/2020 7:00 AM Scheduled Services	3065626 Denisa King	King Bee-Lexington 1045 Brentwood Ct Lexington KY 40511	Delta Gas-Corbin District Office 2011 S Main St Corbin KY 40701	Mon-Fri (SureRate \$0.00)
POD:			Scheduled Services	\$12.90
POD:			Order Total:	\$12.90
1/10/2020 7:00 AM Scheduled Services	3065627 Denisa King	King Bee-Lexington 1045 Brentwood Ct Lexington KY 40511	Delta Gas-Corbin Service Center 8112 US-25 Corbin KY 40701	Mon-Fri (SureRate \$0.00)
POD:			Scheduled Services	\$12.90
POD:			Order Total:	\$12.90
1/10/2020 7:00 AM Scheduled Services	3065628 Denisa King	King Bee-Lexington 1045 Brentwood Ct Lexington KY 40511	Delta Gas-Barbourville 281 Ky 3439 Barbourville KY 40906	Mon-Fri (SureRate \$0.00)
POD:			Scheduled Services	\$12.90
POD:			Order Total:	\$12.90
1/10/2020 7:00 AM Scheduled Services	3065629 Denisa King	King Bee-Lexington 1045 Brentwood Ct Lexington KY 40511	Delta Gas-Nicholasville 501 Etter Dr Nicholasville KY 40356	Mon-Fri (SureRate \$0.00)
POD:			Scheduled Services	\$12.90
POD:			Order Total:	\$12.90
1/10/2020 7:00 AM Scheduled Services	3065630 Denisa King	King Bee-Lexington 1045 Brentwood Ct Lexington KY 40511	Delta Gas-Winchester Administr 3617 Lexington Rd Winchester KY 40391	Mon-Fri (SureRate \$0.00)
POD:			Scheduled Services	\$12.90
POD:			Order Total:	\$12.90
1/10/2020 4:00 PM Scheduled Services	3065631 Denisa King	Delta Gas-Winchester Administrati 3617 Lexington Rd Winchester KY 40391	King Bee-Lexington (Linehaul) 1045 Brentwood Ct Lexington KY 40511	Mon-Fri (SureRate \$0.00)
POD:			Scheduled Services	\$19.00
POD:			Order Total:	\$19.00



Customer Number	1137
Invoice Number	89376
Invoice Date	1/12/2020

On Demand

Date Ready	Order ID	Origin	Destination	References
Order Type	Caller			Billing Group
Deliver Date				
1/10/2020 12:15 PM	3065666	King Bee-Lexington	Delta Gas-Barbourville	
Scheduled Services	Denisa King	1045 Brentwood Ct Lexington KY 40511	281 Ky 3439 Barbourville KY 40906	Mon-Fri
			Scheduled Services	\$12.90 (SureRate \$0.00)
POD:			Order Total:	\$12.90
			On Demand Totals:	\$933.50
			Customer Total:	\$933.50



INVOICE

Customer Number	1137
Invoice Number	90032
Invoice Date	1/26/2020
Invoice Period	1/20/2020-1/26/2020
Invoice Amount	\$933.50

Denisa King
 Delta Natural Gas Company, Inc
 3617 Lexington Rd
 Winchester KY 40391

Remit Payment to:
 King Bee Delivery, LLC
 P.O. Box 32186
 Louisville, KY 40232

MP

Route - JB

Please detach here and return this portion with your remittance check



Okay
Denisa King

Customer Number	1137	Invoice Date	1/26/2020
Invoice Number	90032	Invoice Amount	\$933.50

On Demand

Date Ready Order Type Deliver Date	Order ID Caller	Origin	Destination	References Billing Group
1/20/2020 7:00 AM Scheduled Services	3086141 Denisa King	King Bee-Lexington 1045 Brentwood Ct Lexington KY 40511	Delta Gas-Stanton 189 N Main St Stanton KY 40380	Mon-Fri
			Scheduled Services	\$12.90 (SureRate \$0.00)
POD:			Order Total:	\$12.90
1/20/2020 7:00 AM Scheduled Services	3086142 Denisa King	King Bee-Lexington 1045 Brentwood Ct Lexington KY 40511	Delta Gas-Owingsville 58 Water St Owingsville KY 40360	Mon-Fri
			Scheduled Services	\$12.90 (SureRate \$0.00)
POD:			Order Total:	\$12.90
1/20/2020 7:00 AM Scheduled Services	3086143 Denisa King	King Bee-Lexington 1045 Brentwood Ct Lexington KY 40511	Delta Gas-Corbin District Office 2011 S Main St Corbin KY 40701	Mon-Fri
			Scheduled Services	\$12.90 (SureRate \$0.00)
POD:			Order Total:	\$12.90
1/20/2020 7:00 AM Scheduled Services	3086144 Denisa King	King Bee-Lexington 1045 Brentwood Ct Lexington KY 40511	Delta Gas-Williamsburg 1058 US-25W Williamsburg KY 40769	Mon-Fri
			Scheduled Services	\$12.90 (SureRate \$0.00)
POD:			Order Total:	\$12.90
1/20/2020 7:00 AM Scheduled Services	3086145 Denisa King	King Bee-Lexington 1045 Brentwood Ct Lexington KY 40511	Delta Gas-Manchester 91 Old Us 421 Manchester OH 40962	Mon-Fri
			Scheduled Services	\$12.90 (SureRate \$0.00)
POD:			Order Total:	\$12.90

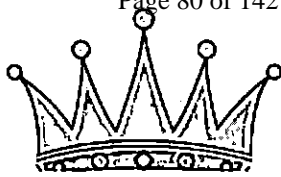
Thanks for your business!



Customer Number	1137
Invoice Number	90032
Invoice Date	1/26/2020

On Demand

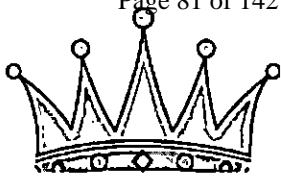
Date Ready Order Type Deliver Date	Order ID Caller	Origin	Destination	References Billing Group
1/20/2020 7:00 AM Scheduled Services	3086146 Denisa King	King Bee-Lexington 1045 Brentwood Ct Lexington KY 40511	Delta Gas-Middlesboro 2110 W Cumberland Ave Middlesboro KY 40965	Mon-Fri (SureRate \$0.00)
POD:			Scheduled Services	\$12.90
Order Total:			\$12.90	
1/20/2020 7:00 AM Scheduled Services	3086147 Denisa King	King Bee-Lexington 1045 Brentwood Ct Lexington KY 40511	Delta Gas-Berea 129 Glades Rd Berea KY 40403	Mon-Fri (SureRate \$0.00)
POD:			Scheduled Services	\$12.90
Order Total:			\$12.90	
1/20/2020 7:00 AM Scheduled Services	3086148 Denisa King	King Bee-Lexington 1045 Brentwood Ct Lexington KY 40511	Delta Gas-Corbin District Office 2011 S Main St Corbin KY 40701	Mon-Fri (SureRate \$0.00)
POD:			Scheduled Services	\$12.90
Order Total:			\$12.90	
1/20/2020 7:00 AM Scheduled Services	3086149 Denisa King	King Bee-Lexington 1045 Brentwood Ct Lexington KY 40511	Delta Gas-Corbin Service Center 8112 US-25 Corbin KY 40701	Mon-Fri (SureRate \$0.00)
POD:			Scheduled Services	\$12.90
Order Total:			\$12.90	
1/20/2020 7:00 AM Scheduled Services	3086150 Denisa King	King Bee-Lexington 1045 Brentwood Ct Lexington KY 40511	Delta Gas-Barbourville 281 Ky 3439 Barbourville KY 40906	Mon-Fri (SureRate \$0.00)
POD:			Scheduled Services	\$12.90
Order Total:			\$12.90	
1/20/2020 7:00 AM Scheduled Services	3086151 Denisa King	King Bee-Lexington 1045 Brentwood Ct Lexington KY 40511	Delta Gas-Nicholasville 501 Elter Dr Nicholasville KY 40356	Mon-Fri (SureRate \$0.00)
POD:			Scheduled Services	\$12.90
Order Total:			\$12.90	
1/20/2020 7:00 AM Scheduled Services	3086152 Denisa King	King Bee-Lexington 1045 Brentwood Ct Lexington KY 40511	Delta Gas-Winchester Administr 3617 Lexington Rd Winchester KY 40391	Mon-Fri (SureRate \$0.00)
POD:			Scheduled Services	\$12.90
Order Total:			\$12.90	
1/20/2020 4:00 PM Scheduled Services	3086153 Denisa King	Delta Gas-Winchester Administrativ 3617 Lexington Rd Winchester KY 40391	King Bee-Lexington (Linehaul) 1045 Brentwood Ct Lexington KY 40511	Mon-Fri (SureRate \$0.00)
POD:			Scheduled Services	\$19.00
Order Total:			\$19.00	



Customer Number	1137
Invoice Number	90032
Invoice Date	1/26/2020

On Demand

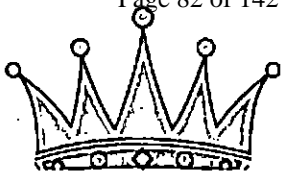
Date Ready Order Type Deliver Date	Order ID Caller	Origin	Destination	References Billing Group
1/20/2020 12:15 PM Scheduled Services	3086188 Denisa King	King Bee-Lexington 1045 Brentwood Ct Lexington KY 40511	Delta Gas-Barbourville 281 Ky 3439 Barbourville KY 40906	Mon-Fri
			Scheduled Services	\$12.90 (SureRate \$0.00)
POD:			Order Total:	\$12.90
1/21/2020 7:00 AM Scheduled Services	3088110 Denisa King	King Bee-Lexington 1045 Brentwood Ct Lexington KY 40511	Delta Gas-Stanton 189 N Main St Stanton KY 40380	Mon-Fri
			Scheduled Services	\$12.90 (SureRate \$0.00)
POD:			Order Total:	\$12.90
1/21/2020 7:00 AM Scheduled Services	3088111 Denisa King	King Bee-Lexington 1045 Brentwood Ct Lexington KY 40511	Delta Gas-Owingsville 58 Water St Owingsville KY 40360	Mon-Fri
			Scheduled Services	\$12.90 (SureRate \$0.00)
POD:			Order Total:	\$12.90
1/21/2020 7:00 AM Scheduled Services	3088112 Denisa King	King Bee-Lexington 1045 Brentwood Ct Lexington KY 40511	Delta Gas-Corbin District Office 2011 S Main St Corbin KY 40701	Mon-Fri
			Scheduled Services	\$12.90 (SureRate \$0.00)
POD:			Order Total:	\$12.90
1/21/2020 7:00 AM Scheduled Services	3088113 Denisa King	King Bee-Lexington 1045 Brentwood Ct Lexington KY 40511	Delta Gas-Williamsburg 1058 US-25W Williamsburg KY 40769	Mon-Fri
			Scheduled Services	\$12.90 (SureRate \$0.00)
POD:			Order Total:	\$12.90
1/21/2020 7:00 AM Scheduled Services	3088114 Denisa King	King Bee-Lexington 1045 Brentwood Ct Lexington KY 40511	Delta Gas-Manchester 91 Old Us 421 Manchester OH 40962	Mon-Fri
			Scheduled Services	\$12.90 (SureRate \$0.00)
POD:			Order Total:	\$12.90
1/21/2020 7:00 AM Scheduled Services	3088115 Denisa King	King Bee-Lexington 1045 Brentwood Ct Lexington KY 40511	Delta Gas-Middlesboro 2110 W Cumberland Ave Middlesboro KY 40965	Mon-Fri
			Scheduled Services	\$12.90 (SureRate \$0.00)
POD:			Order Total:	\$12.90
1/21/2020 7:00 AM Scheduled Services	3088116 Denisa King	King Bee-Lexington 1045 Brentwood Ct Lexington KY 40511	Delta Gas-Berea 129 Glades Rd Berea KY 40403	Mon-Fri
			Scheduled Services	\$12.90 (SureRate \$0.00)
POD:			Order Total:	\$12.90



Customer Number
1137
Invoice Number
90032
Invoice Date
1/26/2020

On Demand

Date Ready	Order ID	Order Type	Origin	Destination	References
Deliver Date	Caller				Billing Group
1/21/2020 7:00 AM Scheduled Services	3088117 Denisa King	King Bee-Lexington 1045 Brentwood Ct Lexington KY 40511	Delta Gas-Corbin District Office 2011 S Main St Corbin KY 40701	Mon-Fri	
				Scheduled Services	\$12.90 (SureRate \$0.00)
POD:				Order Total:	\$12.90
1/21/2020 7:00 AM Scheduled Services	3088118 Denisa King	King Bee-Lexington 1045 Brentwood Ct Lexington KY 40511	Delta Gas-Corbin Service Center 8112 US-25 Corbin KY 40701	Mon-Fri	
				Scheduled Services	\$12.90 (SureRate \$0.00)
POD:				Order Total:	\$12.90
1/21/2020 7:00 AM Scheduled Services	3088119 Denisa King	King Bee-Lexington 1045 Brentwood Ct Lexington KY 40511	Delta Gas-Barbourville 281 Ky 3439 Barbourville KY 40906	Mon-Fri	
				Scheduled Services	\$12.90 (SureRate \$0.00)
POD:				Order Total:	\$12.90
1/21/2020 7:00 AM Scheduled Services	3088120 Denisa King	King Bee-Lexington 1045 Brentwood Ct Lexington KY 40511	Delta Gas-Nicholasville 501 Etter Dr Nicholasville KY 40356	Mon-Fri	
				Scheduled Services	\$12.90 (SureRate \$0.00)
POD:				Order Total:	\$12.90
1/21/2020 7:00 AM Scheduled Services	3088121 Denisa King	King Bee-Lexington 1045 Brentwood Ct Lexington KY 40511	Delta Gas-Winchester Administr: 3617 Lexington Rd Winchester KY 40391	Mon-Fri	
				Scheduled Services	\$12.90 (SureRate \$0.00)
POD:				Order Total:	\$12.90
1/21/2020 4:00 PM Scheduled Services	3088122 Denisa King	Delta Gas-Winchester Administrativ 3617 Lexington Rd Winchester KY 40391	King Bee-Lexington (Linehaul) 1045 Brentwood Ct Lexington KY 40511	Mon-Fri	
				Scheduled Services	\$19.00 (SureRate \$0.00)
POD:				Order Total:	\$19.00
1/21/2020 12:15 PM Scheduled Services	3088157 Denisa King	King Bee-Lexington 1045 Brentwood Ct Lexington KY 40511	Delta Gas-Barbourville 281 Ky 3439 Barbourville KY 40906	Mon-Fri	
				Scheduled Services	\$12.90 (SureRate \$0.00)
POD:				Order Total:	\$12.90
1/22/2020 7:00 AM Scheduled Services	3090110 Denisa King	King Bee-Lexington 1045 Brentwood Ct Lexington KY 40511	Delta Gas-Stanton 189 N Main St Stanton KY 40380	Mon-Fri	
				Scheduled Services	\$12.90 (SureRate \$0.00)
POD:				Order Total:	\$12.90



Customer Number	1137
Invoice Number	90032
Invoice Date	1/26/2020

On Demand

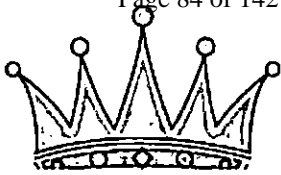
Date Ready Order Type Deliver Date	Order ID Caller	Origin	Destination	References Billing Group
1/22/2020 7:00 AM Scheduled Services	3090111 Denisa King	King Bee-Lexington 1045 Brentwood Ct Lexington KY 40511	Delta Gas-Owingsville 58 Water St Owingsville KY 40360	Mon-Fri
			Scheduled Services	\$12.90 (SureRate \$0.00)
POD:			Order Total:	\$12.90
1/22/2020 7:00 AM Scheduled Services	3090112 Denisa King	King Bee-Lexington 1045 Brentwood Ct Lexington KY 40511	Delta Gas-Corbin District Office 2011 S Main St Corbin KY 40701	Mon-Fri
			Scheduled Services	\$12.90 (SureRate \$0.00)
POD:			Order Total:	\$12.90
1/22/2020 7:00 AM Scheduled Services	3090113 Denisa King	King Bee-Lexington 1045 Brentwood Ct Lexington KY 40511	Delta Gas-Williamsburg 1058 US-25W Williamsburg KY 40769	Mon-Fri
			Scheduled Services	\$12.90 (SureRate \$0.00)
POD:			Order Total:	\$12.90
1/22/2020 7:00 AM Scheduled Services	3090114 Denisa King	King Bee-Lexington 1045 Brentwood Ct Lexington KY 40511	Delta Gas-Manchester 91 Old Us 421 Manchester OH 40962	Mon-Fri
			Scheduled Services	\$12.90 (SureRate \$0.00)
POD:			Order Total:	\$12.90
1/22/2020 7:00 AM Scheduled Services	3090115 Denisa King	King Bee-Lexington 1045 Brentwood Ct Lexington KY 40511	Delta Gas-Middlesboro 2110 W Cumberland Ave Middlesboro KY 40965	Mon-Fri
			Scheduled Services	\$12.90 (SureRate \$0.00)
POD:			Order Total:	\$12.90
1/22/2020 7:00 AM Scheduled Services	3090116 Denisa King	King Bee-Lexington 1045 Brentwood Ct Lexington KY 40511	Delta Gas-Berea 129 Glades Rd Berea KY 40403	Mon-Fri
			Scheduled Services	\$12.90 (SureRate \$0.00)
POD:			Order Total:	\$12.90
1/22/2020 7:00 AM Scheduled Services	3090117 Denisa King	King Bee-Lexington 1045 Brentwood Ct Lexington KY 40511	Delta Gas-Corbin District Office 2011 S Main St Corbin KY 40701	Mon-Fri
			Scheduled Services	\$12.90 (SureRate \$0.00)
POD:			Order Total:	\$12.90
1/22/2020 7:00 AM Scheduled Services	3090118 Denisa King	King Bee-Lexington 1045 Brentwood Ct Lexington KY 40511	Delta Gas-Corbin Service Center 8112 US-25 Corbin KY 40701	Mon-Fri
			Scheduled Services	\$12.90 (SureRate \$0.00)
POD:			Order Total:	\$12.90



Customer Number	1137
Invoice Number	90032
Invoice Date	1/26/2020

On Demand

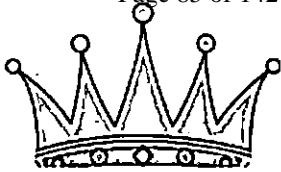
Date Ready Order Type Deliver Date	Order ID Caller	Origin	Destination	References Billing Group
1/22/2020 7:00 AM Scheduled Services	3090119 Denisa King	King Bee-Lexington 1045 Brentwood Ct Lexington KY 40511	Delta Gas-Barbourville 281 Ky 3439 Barbourville KY 40906	Mon-Fri
			Scheduled Services	\$12.90 (SureRate \$0.00)
POD:			Order Total:	\$12.90
1/22/2020 7:00 AM Scheduled Services	3090120 Denisa King	King Bee-Lexington 1045 Brentwood Ct Lexington KY 40511	Delta Gas-Nicholasville 501 Etter Dr Nicholasville KY 40356	Mon-Fri
			Scheduled Services	\$12.90 (SureRate \$0.00)
POD:			Order Total:	\$12.90
1/22/2020 7:00 AM Scheduled Services	3090121 Denisa King	King Bee-Lexington 1045 Brentwood Ct Lexington KY 40511	Delta Gas-Winchester Administr: 3617 Lexington Rd Winchester KY 40391	Mon-Fri
			Scheduled Services	\$12.90 (SureRate \$0.00)
POD:			Order Total:	\$12.90
1/22/2020 4:00 PM Scheduled Services	3090122 Denisa King	Delta Gas-Winchester Administrati 3617 Lexington Rd Winchester KY 40391	King Bee-Lexington (Linehaul) 1045 Brentwood Ct Lexington KY 40511	Mon-Fri
			Scheduled Services	\$19.00 (SureRate \$0.00)
POD:			Order Total:	\$19.00
1/22/2020 12:15 PM Scheduled Services	3090157 Denisa King	King Bee-Lexington 1045 Brentwood Ct Lexington KY 40511	Delta Gas-Barbourville 281 Ky 3439 Barbourville KY 40906	Mon-Fri
			Scheduled Services	\$12.90 (SureRate \$0.00)
POD:			Order Total:	\$12.90
1/23/2020 7:00 AM Scheduled Services	3092206 Denisa King	King Bee-Lexington 1045 Brentwood Ct Lexington KY 40511	Delta Gas-Stanton 189 N Main St Stanton KY 40380	Mon-Fri
			Scheduled Services	\$12.90 (SureRate \$0.00)
POD:			Order Total:	\$12.90
1/23/2020 7:00 AM Scheduled Services	3092207 Denisa King	King Bee-Lexington 1045 Brentwood Ct Lexington KY 40511	Delta Gas-Owingsville 58 Water St Owingsville KY 40360	Mon-Fri
			Scheduled Services	\$12.90 (SureRate \$0.00)
POD:			Order Total:	\$12.90
1/23/2020 7:00 AM Scheduled Services	3092208 Denisa King	King Bee-Lexington 1045 Brentwood Ct Lexington KY 40511	Delta Gas-Corbin District Office 2011 S Main St Corbin KY 40701	Mon-Fri
			Scheduled Services	\$12.90 (SureRate \$0.00)
POD:			Order Total:	\$12.90



Customer Number	1137
Invoice Number	90032
Invoice Date	1/26/2020

On Demand

Date Ready Order Type Deliver Date	Order ID Caller	Origin	Destination	References Billing Group
1/23/2020 7:00 AM Scheduled Services	3092209 Denisa King	King Bee-Lexington 1045 Brentwood Ct Lexington KY 40511	Delta Gas-Williamsburg 1058 US-25W Williamsburg KY 40769	Mon-Fri (SureRate \$0.00)
POD:			Order Total:	\$12.90
1/23/2020 7:00 AM Scheduled Services	3092210 Denisa King	King Bee-Lexington 1045 Brentwood Ct Lexington KY 40511	Delta Gas-Manchester 91 Old Us 421 Manchester OH 40962	Mon-Fri (SureRate \$0.00)
POD:			Order Total:	\$12.90
1/23/2020 7:00 AM Scheduled Services	3092211 Denisa King	King Bee-Lexington 1045 Brentwood Ct Lexington KY 40511	Delta Gas-Middlesboro 2110 W Cumberland Ave Middlesboro KY 40965	Mon-Fri (SureRate \$0.00)
POD:			Order Total:	\$12.90
1/23/2020 7:00 AM Scheduled Services	3092212 Denisa King	King Bee-Lexington 1045 Brentwood Ct Lexington KY 40511	Delta Gas-Berea 129 Glades Rd Berea KY 40403	Mon-Fri (SureRate \$0.00)
POD:			Order Total:	\$12.90
1/23/2020 7:00 AM Scheduled Services	3092213 Denisa King	King Bee-Lexington 1045 Brentwood Ct Lexington KY 40511	Delta Gas-Corbin District Office 2011 S Main St Corbin KY 40701	Mon-Fri (SureRate \$0.00)
POD:			Order Total:	\$12.90
1/23/2020 7:00 AM Scheduled Services	3092214 Denisa King	King Bee-Lexington 1045 Brentwood Ct Lexington KY 40511	Delta Gas-Corbin Service Center 8112 US-25 Corbin KY 40701	Mon-Fri (SureRate \$0.00)
POD:			Order Total:	\$12.90
1/23/2020 7:00 AM Scheduled Services	3092215 Denisa King	King Bee-Lexington 1045 Brentwood Ct Lexington KY 40511	Delta Gas-Barbourville 281 Ky 3439 Barbourville KY 40906	Mon-Fri (SureRate \$0.00)
POD:			Order Total:	\$12.90
1/23/2020 7:00 AM Scheduled Services	3092216 Denisa King	King Bee-Lexington 1045 Brentwood Ct Lexington KY 40511	Delta Gas-Nicholasville 501 Etter Dr Nicholasville KY 40356	Mon-Fri (SureRate \$0.00)
POD:			Order Total:	\$12.90



Customer Number	1137
Invoice Number	90032
Invoice Date	1/26/2020

On Demand

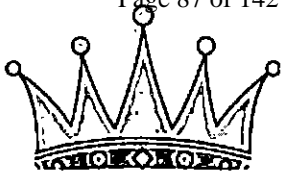
Date Ready Order Type Deliver Date	Order ID Caller	Origin	Destination	References Billing Group
1/23/2020 7:00 AM Scheduled Services	3092217 Denisa King	King Bee-Lexington 1045 Brentwood Ct Lexington KY 40511	Delta Gas-Winchester Administr 3617 Lexington Rd Winchester KY 40391	Mon-Fri
			Scheduled Services	\$12.90 (SureRate \$0.00)
POD:			Order Total:	\$12.90
1/23/2020 4:00 PM Scheduled Services	3092218 Denisa King	Delta Gas-Winchester Administrati 3617 Lexington Rd Winchester KY 40391	King Bee-Lexington (Linehaul) 1045 Brentwood Ct Lexington KY 40511	Mon-Fri
			Scheduled Services	\$19.00 (SureRate \$0.00)
POD:			Order Total:	\$19.00
1/23/2020 12:15 PM Scheduled Services	3092253 Denisa King	King Bee-Lexington 1045 Brentwood Ct Lexington KY 40511	Delta Gas-Barbourville 281 Ky 3439 Barbourville KY 40906	Mon-Fri
			Scheduled Services	\$12.90 (SureRate \$0.00)
POD:			Order Total:	\$12.90
1/24/2020 7:00 AM Scheduled Services	3094243 Denisa King	King Bee-Lexington 1045 Brentwood Ct Lexington KY 40511	Delta Gas-Stanton 189 N Main St Stanton KY 40380	Mon-Fri
			Scheduled Services	\$12.90 (SureRate \$0.00)
POD:			Order Total:	\$12.90
1/24/2020 7:00 AM Scheduled Services	3094244 Denisa King	King Bee-Lexington 1045 Brentwood Ct Lexington KY 40511	Delta Gas-Owingsville 58 Water St Owingsville KY 40360	Mon-Fri
			Scheduled Services	\$12.90 (SureRate \$0.00)
POD:			Order Total:	\$12.90
1/24/2020 7:00 AM Scheduled Services	3094245 Denisa King	King Bee-Lexington 1045 Brentwood Ct Lexington KY 40511	Delta Gas-Corbln District Office 2011 S Main St Corbln KY 40701	Mon-Fri
			Scheduled Services	\$12.90 (SureRate \$0.00)
POD:			Order Total:	\$12.90
1/24/2020 7:00 AM Scheduled Services	3094246 Denisa King	King Bee-Lexington 1045 Brentwood Ct Lexington KY 40511	Delta Gas-Williamsburg 1058 US-25W Williamsburg KY 40769	Mon-Fri
			Scheduled Services	\$12.90 (SureRate \$0.00)
POD:			Order Total:	\$12.90
1/24/2020 7:00 AM Scheduled Services	3094247 Denisa King	King Bee-Lexington 1045 Brentwood Ct Lexington KY 40511	Delta Gas-Manchester 91 Old Us 421 Manchester OH 40962	Mon-Fri
			Scheduled Services	\$12.90 (SureRate \$0.00)
POD:			Order Total:	\$12.90



Customer Number	1137
Invoice Number	90032
Invoice Date	1/26/2020

On Demand

Date Ready Order Type Deliver Date	Order ID Caller	Origin	Destination	References Billing Group
1/24/2020 7:00 AM Scheduled Services	3094248 Denisa King	King Bee-Lexington 1045 Brentwood Ct Lexington KY 40511	Delta Gas-Middlesboro 2110 W Cumberland Ave Middlesboro KY 40965	Mon-Fri (SureRate \$0.00)
POD:			Order Total:	\$12.90
1/24/2020 7:00 AM Scheduled Services	3094249 Denisa King	King Bee-Lexington 1045 Brentwood Ct Lexington KY 40511	Delta Gas-Berea 129 Glades Rd Berea KY 40403	Mon-Fri (SureRate \$0.00)
POD:			Order Total:	\$12.90
1/24/2020 7:00 AM Scheduled Services	3094250 Denisa King	King Bee-Lexington 1045 Brentwood Ct Lexington KY 40511	Delta Gas-Corbin District Office 2011 S Main St Corbin KY 40701	Mon-Fri (SureRate \$0.00)
POD:			Order Total:	\$12.90
1/24/2020 7:00 AM Scheduled Services	3094251 Denisa King	King Bee-Lexington 1045 Brentwood Ct Lexington KY 40511	Delta Gas-Corbin Service Center 8112 US-25 Corbin KY 40701	Mon-Fri (SureRate \$0.00)
POD:			Order Total:	\$12.90
1/24/2020 7:00 AM Scheduled Services	3094252 Denisa King	King Bee-Lexington 1045 Brentwood Ct Lexington KY 40511	Delta Gas-Barbourville 281 Ky 3439 Barbourville KY 40906	Mon-Fri (SureRate \$0.00)
POD:			Order Total:	\$12.90
1/24/2020 7:00 AM Scheduled Services	3094253 Denisa King	King Bee-Lexington 1045 Brentwood Ct Lexington KY 40511	Delta Gas-Nicholasville 501 Etter Dr Nicholasville KY 40356	Mon-Fri (SureRate \$0.00)
POD:			Order Total:	\$12.90
1/24/2020 7:00 AM Scheduled Services	3094254 Denisa King	King Bee-Lexington 1045 Brentwood Ct Lexington KY 40511	Delta Gas-Winchester Administr 3617 Lexington Rd Winchester KY 40391	Mon-Fri (SureRate \$0.00)
POD:			Order Total:	\$12.90
1/24/2020 4:00 PM Scheduled Services	3094255 Denisa King	Delta Gas-Winchester Administrativ 3617 Lexington Rd Winchester KY 40391	King Bee-Lexington (Linehaul) 1045 Brentwood Ct Lexington KY 40511	Mon-Fri (SureRate \$0.00)
POD:			Order Total:	\$19.00



Customer Number	1137
Invoice Number	90032
Invoice Date	1/26/2020

On Demand

Date Ready	Order ID	Origin	Destination	References
Order Type	Caller			Billing Group
Deliver Date				
1/24/2020 12:15 PM	3094290	King Bee-Lexington	Delta Gas-Barbourville	
Scheduled Services	Denisa King	1045 Brentwood Ct Lexington KY 40511	281 Ky 3439 Barbourville KY 40906	Mon-Fri
			Scheduled Services	\$12.90 (SureRate \$0.00)
POD:			Order Total:	\$12.90
			On Demand Totals:	\$933.50
			Customer Total:	\$933.50



INVOICE

Customer Number	1137
Invoice Number	97365
Invoice Date	8/2/2020
Invoice Period	7/27/2020-8/2/2020
Invoice Amount	\$933.50

Brenda Pelfrey
Delta Natural Gas Company, Inc
3617 Lexington Rd
Winchester KY 40391

Remit Payment to:
King Bee Delivery, LLC
P.O. Box 32186
Louisville, KY 40232

ABP

Route-JB

Brenda Pelfrey okay

Please detach here and return this portion with your remittance check



Customer Number	1137	Invoice Date	8/2/2020
Invoice Number	97365	Invoice Amount	\$933.50

On Demand

Date Ready Order Type Deliver Date	Order ID Caller	Origin	Destination	References Billing Group
7/27/2020 7:00 AM Scheduled Services	3431188 Denisa King	King Bee-Lexington 1045 Brentwood Ct Lexington KY 40511	Delta Gas-Stanton 189 N Main St Stanton KY 40380	Mon-Fri
			Scheduled Services	\$12.90 (SureRate \$0.00)
POD:			Order Total:	\$12.90
7/27/2020 7:00 AM Scheduled Services	3431189 Denisa King	King Bee-Lexington 1045 Brentwood Ct Lexington KY 40511	Delta Gas-Owingsville 58 Water St Owingsville KY 40360	Mon-Fri
			Scheduled Services	\$12.90 (SureRate \$0.00)
POD:			Order Total:	\$12.90
7/27/2020 7:00 AM Scheduled Services	3431190 Denisa King	King Bee-Lexington 1045 Brentwood Ct Lexington KY 40511	Delta Gas-Corbin District Office 2011 S Main St Corbin KY 40701	Mon-Fri
			Scheduled Services	\$12.90 (SureRate \$0.00)
POD:			Order Total:	\$12.90
7/27/2020 7:00 AM Scheduled Services	3431191 Denisa King	King Bee-Lexington 1045 Brentwood Ct Lexington KY 40511	Delta Gas-Williamsburg 1058 US-25W Williamsburg KY 40769	Mon-Fri
			Scheduled Services	\$12.90 (SureRate \$0.00)
POD:			Order Total:	\$12.90
7/27/2020 7:00 AM Scheduled Services	3431192 Denisa King	King Bee-Lexington 1045 Brentwood Ct Lexington KY 40511	Delta Gas-Manchester 91 Old Us 421 Manchester OH 40962	Mon-Fri
			Scheduled Services	\$12.90 (SureRate \$0.00)
POD:			Order Total:	\$12.90

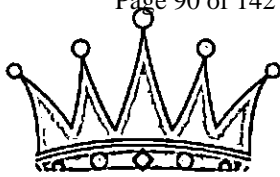
Thanks for your business!



Customer Number
1137
Invoice Number
97365
Invoice Date
8/2/2020

On Demand

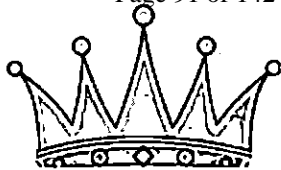
Date Ready Order Type Delliver Date	Order ID Caller	Origin	Destination	References Billing Group
7/27/2020 7:00 AM Scheduled Services	3431193 Denisa King	King Bee-Lexington 1045 Brentwood Ct Lexington KY 40511	Delta Gas-Middlesboro 2110 W Cumberland Ave Middlesboro KY 40965	Mon-Fri (SureRate \$0.00)
			Scheduled Services	\$12.90
POD:			Order Total:	\$12.90
7/27/2020 7:00 AM Scheduled Services	3431194 Denisa King	King Bee-Lexington 1045 Brentwood Ct Lexington KY 40511	Delta Gas-Berea 129 Glades Rd Berea KY 40403	Mon-Fri (SureRate \$0.00)
			Scheduled Services	\$12.90
POD:			Order Total:	\$12.90
7/27/2020 7:00 AM Scheduled Services	3431195 Denisa King	King Bee-Lexington 1045 Brentwood Ct Lexington KY 40511	Delta Gas-Corbin District Office 2011 S Main St Corbin KY 40701	Mon-Fri (SureRate \$0.00)
			Scheduled Services	\$12.90
POD:			Order Total:	\$12.90
7/27/2020 7:00 AM Scheduled Services	3431196 Denisa King	King Bee-Lexington 1045 Brentwood Ct Lexington KY 40511	Delta Gas-Corbin Service Center 8112 US-25 Corbin KY 40701	Mon-Fri (SureRate \$0.00)
			Scheduled Services	\$12.90
POD:			Order Total:	\$12.90
7/27/2020 7:00 AM Scheduled Services	3431197 Denisa King	King Bee-Lexington 1045 Brentwood Ct Lexington KY 40511	Delta Gas-Barbourville 281 Ky 3439 Barbourville KY 40906	Mon-Fri (SureRate \$0.00)
			Scheduled Services	\$12.90
POD:			Order Total:	\$12.90
7/27/2020 7:00 AM Scheduled Services	3431198 Denisa King	King Bee-Lexington 1045 Brentwood Ct Lexington KY 40511	Delta Gas-Nicholasville 501 Etter Dr Nicholasville KY 40356	Mon-Fri (SureRate \$0.00)
			Scheduled Services	\$12.90
POD:			Order Total:	\$12.90
7/27/2020 7:00 AM Scheduled Services	3431199 Denisa King	King Bee-Lexington 1045 Brentwood Ct Lexington KY 40511	Delta Gas-Winchester Administri 3617 Lexington Rd Winchester KY 40391	Mon-Fri (SureRate \$0.00)
			Scheduled Services	\$12.90
POD:			Order Total:	\$12.90
7/27/2020 4:00 PM Scheduled Services	3431200 Denisa King	Delta Gas-Winchester Administrativ 3617 Lexington Rd Winchester KY 40391	King Bee-Lexington (Linehaul) 1045 Brentwood Ct Lexington KY 40511	Mon-Fri (SureRate \$0.00)
			Scheduled Services	\$19.00
POD:			Order Total:	\$19.00



Customer Number	1137
Invoice Number	97365
Invoice Date	8/2/2020

On Demand

Date Ready Order Type Delliver Date	Order ID Caller	Origin	Destination	References Billing Group
7/27/2020 12:15 PM Scheduled Services	3431235 Denisa King	King Bee-Lexington 1045 Brentwood Ct Lexington KY 40511	Delta Gas-Barbourville 281 Ky 3439 Barbourville KY 40906	Mon-Fri (SureRate \$0.00)
POD:			Scheduled Services	\$12.90
POD:			Order Total:	\$12.90
7/28/2020 7:00 AM Scheduled Services	3433238 Denisa King	King Bee-Lexington 1045 Brentwood Ct Lexington KY 40511	Delta Gas-Stanton 189 N Main St Stanton KY 40380	Mon-Fri (SureRate \$0.00)
POD:			Scheduled Services	\$12.90
POD:			Order Total:	\$12.90
7/28/2020 7:00 AM Scheduled Services	3433239 Denisa King	King Bee-Lexington 1045 Brentwood Ct Lexington KY 40511	Delta Gas-Owingsville 58 Water St Owingsville KY 40360	Mon-Fri (SureRate \$0.00)
POD:			Scheduled Services	\$12.90
POD:			Order Total:	\$12.90
7/28/2020 7:00 AM Scheduled Services	3433240 Denisa King	King Bee-Lexington 1045 Brentwood Ct Lexington KY 40511	Delta Gas-Corbin District Office 2011 S Main St Corbin KY 40701	Mon-Fri (SureRate \$0.00)
POD:			Scheduled Services	\$12.90
POD:			Order Total:	\$12.90
7/28/2020 7:00 AM Scheduled Services	3433241 Denisa King	King Bee-Lexington 1045 Brentwood Ct Lexington KY 40511	Delta Gas-Williamsburg 1058 US-25W Williamsburg KY 40769	Mon-Fri (SureRate \$0.00)
POD:			Scheduled Services	\$12.90
POD:			Order Total:	\$12.90
7/28/2020 7:00 AM Scheduled Services	3433242 Denisa King	King Bee-Lexington 1045 Brentwood Ct Lexington KY 40511	Delta Gas-Manchester 91 Old Us 421 Manchester OH 40962	Mon-Fri (SureRate \$0.00)
POD:			Scheduled Services	\$12.90
POD:			Order Total:	\$12.90
7/28/2020 7:00 AM Scheduled Services	3433243 Denisa King	King Bee-Lexington 1045 Brentwood Ct Lexington KY 40511	Delta Gas-Middlesboro 2110 W Cumberland Ave Middlesboro KY 40965	Mon-Fri (SureRate \$0.00)
POD:			Scheduled Services	\$12.90
POD:			Order Total:	\$12.90
7/28/2020 7:00 AM Scheduled Services	3433244 Denisa King	King Bee-Lexington 1045 Brentwood Ct Lexington KY 40511	Delta Gas-Berea 129 Glades Rd Berea KY 40403	Mon-Fri (SureRate \$0.00)
POD:			Scheduled Services	\$12.90
POD:			Order Total:	\$12.90



Customer Number	-
1137	
Invoice Number	97365
Invoice Date	8/2/2020

On Demand

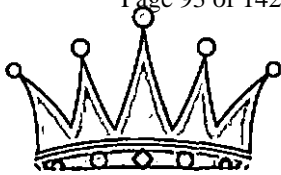
Date Ready Order Type Deliver Date	Order ID Caller	Origin	Destination	References Billing Group
7/28/2020 7:00 AM Scheduled Services	3433245 Denisa King	King Bee-Lexington 1045 Brentwood Ct Lexington KY 40511	Delta Gas-Corbin District Office 2011 S Main St Corbin KY 40701	Mon-Fri
			Scheduled Services	\$12.90 (SureRate \$0.00)
POD:			Order Total:	\$12.90
7/28/2020 7:00 AM Scheduled Services	3433246 Denisa King	King Bee-Lexington 1045 Brentwood Ct Lexington KY 40511	Delta Gas-Corbin Service Center 8112 US-25 Corbin KY 40701	Mon-Fri
			Scheduled Services	\$12.90 (SureRate \$0.00)
POD:			Order Total:	\$12.90
7/28/2020 7:00 AM Scheduled Services	3433247 Denisa King	King Bee-Lexington 1045 Brentwood Ct Lexington KY 40511	Delta Gas-Barbourville 281 Ky 3439 Barbourville KY 40906	Mon-Fri
			Scheduled Services	\$12.90 (SureRate \$0.00)
POD:			Order Total:	\$12.90
7/28/2020 7:00 AM Scheduled Services	3433248 Denisa King	King Bee-Lexington 1045 Brentwood Ct Lexington KY 40511	Delta Gas-Nicholasville 501 Etter Dr Nicholasville KY 40356	Mon-Fri
			Scheduled Services	\$12.90 (SureRate \$0.00)
POD:			Order Total:	\$12.90
7/28/2020 7:00 AM Scheduled Services	3433249 Denisa King	King Bee-Lexington 1045 Brentwood Ct Lexington KY 40511	Delta Gas-Winchester Administr 3617 Lexington Rd Winchester KY 40391	Mon-Fri
			Scheduled Services	\$12.90 (SureRate \$0.00)
POD:			Order Total:	\$12.90
7/28/2020 4:00 PM Scheduled Services	3433250 Denisa King	Delta Gas-Winchester Administrati 3617 Lexington Rd Winchester KY 40391	King Bee-Lexington (Linehaul) 1045 Brentwood Ct Lexington KY 40511	Mon-Fri
			Scheduled Services	\$19.00 (SureRate \$0.00)
POD:			Order Total:	\$19.00
7/28/2020 12:15 PM Scheduled Services	3433285 Denisa King	King Bee-Lexington 1045 Brentwood Ct Lexington KY 40511	Delta Gas-Barbourville 281 Ky 3439 Barbourville KY 40906	Mon-Fri
			Scheduled Services	\$12.90 (SureRate \$0.00)
POD:			Order Total:	\$12.90
7/29/2020 7:00 AM Scheduled Services	3435214 Denisa King	King Bee-Lexington 1045 Brentwood Ct Lexington KY 40511	Delta Gas-Stanton 189 N Main St Stanton KY 40380	Mon-Fri
			Scheduled Services	\$12.90 (SureRate \$0.00)
POD:			Order Total:	\$12.90



Customer Number	1137
Invoice Number	97365
Invoice Date	8/2/2020

On Demand

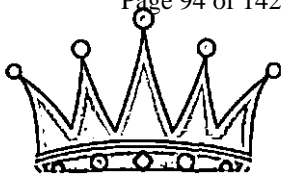
Date Ready Order Type Delliver Date	Order ID Caller	Origin	Destination	References Billing Group
7/29/2020 7:00 AM Scheduled Services	3435215 Denisa King	King Bee-Lexington 1045 Brentwood Ct Lexington KY 40511	Delta Gas-Owingsville 58 Water St Owingsville KY 40360	Mon-Fri (SureRate \$0.00)
POD:			Order Total:	\$12.90
7/29/2020 7:00 AM Scheduled Services	3435216 Denisa King	King Bee-Lexington 1045 Brentwood Ct Lexington KY 40511	Delta Gas-Corbin District Office 2011 S Main St Corbin KY 40701	Mon-Fri (SureRate \$0.00)
POD:			Order Total:	\$12.90
7/29/2020 7:00 AM Scheduled Services	3435217 Denisa King	King Bee-Lexington 1045 Brentwood Ct Lexington KY 40511	Delta Gas-Williamsburg 1058 US-25W Williamsburg KY 40769	Mon-Fri (SureRate \$0.00)
POD:			Order Total:	\$12.90
7/29/2020 7:00 AM Scheduled Services	3435218 Denisa King	King Bee-Lexington 1045 Brentwood Ct Lexington KY 40511	Delta Gas-Manchester 91 Old Us 421 Manchester OH 40962	Mon-Fri (SureRate \$0.00)
POD:			Order Total:	\$12.90
7/29/2020 7:00 AM Scheduled Services	3435219 Denisa King	King Bee-Lexington 1045 Brentwood Ct Lexington KY 40511	Delta Gas-Middlesboro 2110 W Cumberland Ave Middlesboro KY 40965	Mon-Fri (SureRate \$0.00)
POD:			Order Total:	\$12.90
7/29/2020 7:00 AM Scheduled Services	3435220 Denisa King	King Bee-Lexington 1045 Brentwood Ct Lexington KY 40511	Delta Gas-Berea 129 Glades Rd Berea KY 40403	Mon-Fri (SureRate \$0.00)
POD:			Order Total:	\$12.90
7/29/2020 7:00 AM Scheduled Services	3435221 Denisa King	King Bee-Lexington 1045 Brentwood Ct Lexington KY 40511	Delta Gas-Corbin District Office 2011 S Main St Corbin KY 40701	Mon-Fri (SureRate \$0.00)
POD:			Order Total:	\$12.90
7/29/2020 7:00 AM Scheduled Services	3435222 Denisa King	King Bee-Lexington 1045 Brentwood Ct Lexington KY 40511	Delta Gas-Corbin Service Center 8112 US-25 Corbin KY 40701	Mon-Fri (SureRate \$0.00)
POD:			Order Total:	\$12.90



Customer Number	1137
Invoice Number	97365
Invoice Date	8/2/2020

On Demand

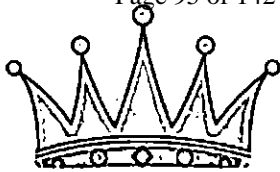
Date Ready Order Type Deliver Date	Order ID Caller	Origin	Destination	References Billing Group
7/29/2020 7:00 AM Scheduled Services	3435223 Denisa King	King Bee-Lexington 1045 Brentwood Ct Lexington KY 40511	Delta Gas-Barbourville 281 Ky 3439 Barbourville KY 40906	Mon-Fri (SureRate \$0.00)
POD:			Scheduled Services	\$12.90
POD:			Order Total:	\$12.90
7/29/2020 7:00 AM Scheduled Services	3435224 Denisa King	King Bee-Lexington 1045 Brentwood Ct Lexington KY 40511	Delta Gas-Nicholasville 501 Etter Dr Nicholasville KY 40356	Mon-Fri (SureRate \$0.00)
POD:			Scheduled Services	\$12.90
POD:			Order Total:	\$12.90
7/29/2020 7:00 AM Scheduled Services	3435225 Denisa King	King Bee-Lexington 1045 Brentwood Ct Lexington KY 40511	Delta Gas-Winchester Administr 3617 Lexington Rd Winchester KY 40391	Mon-Fri (SureRate \$0.00)
POD:			Scheduled Services	\$12.90
POD:			Order Total:	\$12.90
7/29/2020 4:00 PM Scheduled Services	3435226 Denisa King	Delta Gas-Winchester Administrati 3617 Lexington Rd Winchester KY 40391	King Bee-Lexington (Linehaul) 1045 Brentwood Ct Lexington KY 40511	Mon-Fri (SureRate \$0.00)
POD:			Scheduled Services	\$19.00
POD:			Order Total:	\$19.00
7/29/2020 12:15 PM Scheduled Services	3435261 Denisa King	King Bee-Lexington 1045 Brentwood Ct Lexington KY 40511	Delta Gas-Barbourville 281 Ky 3439 Barbourville KY 40906	Mon-Fri (SureRate \$0.00)
POD:			Scheduled Services	\$12.90
POD:			Order Total:	\$12.90
7/30/2020 7:00 AM Scheduled Services	3437236 Denisa King	King Bee-Lexington 1045 Brentwood Ct Lexington KY 40511	Delta Gas-Stanton 189 N Main St Stanton KY 40380	Mon-Fri (SureRate \$0.00)
POD:			Scheduled Services	\$12.90
POD:			Order Total:	\$12.90
7/30/2020 7:00 AM Scheduled Services	3437237 Denisa King	King Bee-Lexington 1045 Brentwood Ct Lexington KY 40511	Delta Gas-Owingsville 58 Water St Owingsville KY 40360	Mon-Fri (SureRate \$0.00)
POD:			Scheduled Services	\$12.90
POD:			Order Total:	\$12.90
7/30/2020 7:00 AM Scheduled Services	3437238 Denisa King	King Bee-Lexington 1045 Brentwood Ct Lexington KY 40511	Delta Gas-Corbin District Office 2011 S Main St Corbin KY 40701	Mon-Fri (SureRate \$0.00)
POD:			Scheduled Services	\$12.90
POD:			Order Total:	\$12.90



Customer Number	1137
Invoice Number	97365
Invoice Date	8/2/2020

On Demand

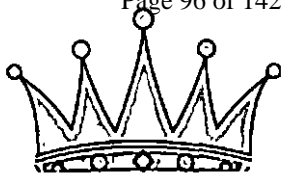
Date Ready Order Type Deliver Date	Order ID Caller	Origin	Destination	References Billing Group
7/30/2020 7:00 AM Scheduled Services	3437239 Denisa King	King Bee-Lexington 1045 Brentwood Ct Lexington KY 40511	Delta Gas-Williamsburg 1058 US-25W Williamsburg KY 40769	Mon-Fri (SureRate \$0.00)
POD:			Scheduled Services	\$12.90
POD:			Order Total:	\$12.90
7/30/2020 7:00 AM Scheduled Services	3437240 Denisa King	King Bee-Lexington 1045 Brentwood Ct Lexington KY 40511	Delta Gas-Manchester 91 Old Us 421 Manchester OH 40962	Mon-Fri (SureRate \$0.00)
POD:			Scheduled Services	\$12.90
POD:			Order Total:	\$12.90
7/30/2020 7:00 AM Scheduled Services	3437241 Denisa King	King Bee-Lexington 1045 Brentwood Ct Lexington KY 40511	Delta Gas-Middlesboro 2110 W Cumberland Ave Middlesboro KY 40965	Mon-Fri (SureRate \$0.00)
POD:			Scheduled Services	\$12.90
POD:			Order Total:	\$12.90
7/30/2020 7:00 AM Scheduled Services	3437242 Denisa King	King Bee-Lexington 1045 Brentwood Ct Lexington KY 40511	Delta Gas-Berea 129 Glades Rd Berea KY 40403	Mon-Fri (SureRate \$0.00)
POD:			Scheduled Services	\$12.90
POD:			Order Total:	\$12.90
7/30/2020 7:00 AM Scheduled Services	3437243 Denisa King	King Bee-Lexington 1045 Brentwood Ct Lexington KY 40511	Delta Gas-Corbin District Office 2011 S Main St Corbin KY 40701	Mon-Fri (SureRate \$0.00)
POD:			Scheduled Services	\$12.90
POD:			Order Total:	\$12.90
7/30/2020 7:00 AM Scheduled Services	3437244 Denisa King	King Bee-Lexington 1045 Brentwood Ct Lexington KY 40511	Delta Gas-Corbin Service Center 8112 US-25 Corbin KY 40701	Mon-Fri (SureRate \$0.00)
POD:			Scheduled Services	\$12.90
POD:			Order Total:	\$12.90
7/30/2020 7:00 AM Scheduled Services	3437245 Denisa King	King Bee-Lexington 1045 Brentwood Ct Lexington KY 40511	Delta Gas-Barbourville 281 Ky 3439 Barbourville KY 40906	Mon-Fri (SureRate \$0.00)
POD:			Scheduled Services	\$12.90
POD:			Order Total:	\$12.90
7/30/2020 7:00 AM Scheduled Services	3437246 Denisa King	King Bee-Lexington 1045 Brentwood Ct Lexington KY 40511	Delta Gas-Nicholasville 501 Etter Dr Nicholasville KY 40356	Mon-Fri (SureRate \$0.00)
POD:			Scheduled Services	\$12.90
POD:			Order Total:	\$12.90



Customer Number	1137
Invoice Number	97365
Invoice Date	8/2/2020

On Demand

Date Ready Order Type Deliver Date	Order ID Caller	Origin	Destination	References Billing Group
7/30/2020 7:00 AM Scheduled Services	3437247 Denisa King	King Bee-Lexington 1045 Brentwood Ct Lexington KY 40511	Delta Gas-Winchester Administr 3617 Lexington Rd Winchester KY 40391	Mon-Fri (SureRate \$0.00)
Schedul			\$12.90	
POD:			Order Total:	\$12.90
7/30/2020 4:00 PM Scheduled Services	3437248 Denisa King	Delta Gas-Winchester Administrati 3617 Lexington Rd Winchester KY 40391	King Bee-Lexington (Linehaul) 1045 Brentwood Ct Lexington KY 40511	Mon-Fri (SureRate \$0.00)
Schedul			\$19.00	
POD:			Order Total:	\$19.00
7/30/2020 12:15 PM Scheduled Services	3437283 Denisa King	King Bee-Lexington 1045 Brentwood Ct Lexington KY 40511	Delta Gas-Barbourville 281 Ky 3439 Barbourville KY 40906	Mon-Fri (SureRate \$0.00)
Schedul			\$12.90	
POD:			Order Total:	\$12.90
7/31/2020 7:00 AM Scheduled Services	3439110 Denisa King	King Bee-Lexington 1045 Brentwood Ct Lexington KY 40511	Delta Gas-Stanton 189 N Main St Stanton KY 40380	Mon-Fri (SureRate \$0.00)
Schedul			\$12.90	
POD:			Order Total:	\$12.90
7/31/2020 7:00 AM Scheduled Services	3439111 Denisa King	King Bee-Lexington 1045 Brentwood Ct Lexington KY 40511	Delta Gas-Owingsville 58 Water St Owingsville KY 40360	Mon-Fri (SureRate \$0.00)
Schedul			\$12.90	
POD:			Order Total:	\$12.90
7/31/2020 7:00 AM Scheduled Services	3439112 Denisa King	King Bee-Lexington 1045 Brentwood Ct Lexington KY 40511	Delta Gas-Corbin District Office 2011 S Main St Corbin KY 40701	Mon-Fri (SureRate \$0.00)
Schedul			\$12.90	
POD:			Order Total:	\$12.90
7/31/2020 7:00 AM Scheduled Services	3439113 Denisa King	King Bee-Lexington 1045 Brentwood Ct Lexington KY 40511	Delta Gas-Williamsburg 1058 US-25W Williamsburg KY 40769	Mon-Fri (SureRate \$0.00)
Schedul			\$12.90	
POD:			Order Total:	\$12.90
7/31/2020 7:00 AM Scheduled Services	3439114 Denisa King	King Bee-Lexington 1045 Brentwood Ct Lexington KY 40511	Delta Gas-Manchester 91 Old Us 421 Manchester OH 40962	Mon-Fri (SureRate \$0.00)
Schedul			\$12.90	
POD:			Order Total:	\$12.90



Customer Number	1137
Invoice Number	97365
Invoice Date	8/2/2020

On Demand

Date Ready Order Type Deliver Date	Order ID Caller	Origin	Destination	References Billing Group
7/31/2020 7:00 AM Scheduled Services	3439115 Denisa King	King Bee-Lexington 1045 Brentwood Ct Lexington KY 40511	Delta Gas-Middlesboro 2110 W Cumberland Ave Middlesboro KY 40965	Mon-Fri (SureRate \$0.00)
POD:			Order Total:	\$12.90
7/31/2020 7:00 AM Scheduled Services	3439116 Denisa King	King Bee-Lexington 1045 Brentwood Ct Lexington KY 40511	Delta Gas-Berea 129 Glades Rd Berea KY 40403	Mon-Fri (SureRate \$0.00)
POD:			Order Total:	\$12.90
7/31/2020 7:00 AM Scheduled Services	3439117 Denisa King	King Bee-Lexington 1045 Brentwood Ct Lexington KY 40511	Delta Gas-Corbin District Office 2011 S Main St Corbin KY 40701	Mon-Fri (SureRate \$0.00)
POD:			Order Total:	\$12.90
7/31/2020 7:00 AM Scheduled Services	3439118 Denisa King	King Bee-Lexington 1045 Brentwood Ct Lexington KY 40511	Delta Gas-Corbin Service Center 8112 US-25 Corbin KY 40701	Mon-Fri (SureRate \$0.00)
POD:			Order Total:	\$12.90
7/31/2020 7:00 AM Scheduled Services	3439119 Denisa King	King Bee-Lexington 1045 Brentwood Ct Lexington KY 40511	Delta Gas-Barbourville 281 Ky 3439 Barbourville KY 40906	Mon-Fri (SureRate \$0.00)
POD:			Order Total:	\$12.90
7/31/2020 7:00 AM Scheduled Services	3439120 Denisa King	King Bee-Lexington 1045 Brentwood Ct Lexington KY 40511	Delta Gas-Nicholasville 501 Etter Dr Nicholasville KY 40358	Mon-Fri (SureRate \$0.00)
POD:			Order Total:	\$12.90
7/31/2020 7:00 AM Scheduled Services	3439121 Denisa King	King Bee-Lexington 1045 Brentwood Ct Lexington KY 40511	Delta Gas-Winchester Administr: 3617 Lexington Rd Winchester KY 40391	Mon-Fri (SureRate \$0.00)
POD:			Order Total:	\$12.90
7/31/2020 4:00 PM Scheduled Services	3439122 Denisa King	Delta Gas-Winchester Administrati 3617 Lexington Rd Winchester KY 40391	King Bee-Lexington (Linehaul) 1045 Brentwood Ct Lexington KY 40511	Mon-Fri (SureRate \$0.00)
POD:			Order Total:	\$19.00



Customer Number	1137
Invoice Number	97365
Invoice Date	8/2/2020

On Demand

Date Ready	Order ID	Origin	Destination	References
Order Type	Caller			Billing Group
Deliver Date				
7/31/2020 12:15 PM	3439157	King Bee-Lexington	Delta Gas-Barbourville	
Scheduled Services	Denisa King	1045 Brentwood Ct Lexington KY 40511	281 Ky 3439 Barbourville KY 40906	Mon-Fri
			Scheduled Services	\$12.90 (SureRate \$0.00)
POD:			Order Total:	\$12.90
			On Demand Totals:	\$933.50
			Customer Total:	\$933.50



August 31, 2020

Mr. Robert Rubin
Vice President, CAO and Controller
Aqua America Inc.
762 W Lancaster Ave
Bryn Mawr, PA 19010-3402
USA

PAYMENT DUE: 09/30/20
INVOICE NUMBER : 1034645579-2

SEND CHECK PAYMENT TO:
PricewaterhouseCoopers LLP
P.O. Box 7247-8001
Philadelphia, PA 19170-8001

WIRE TRANSFER INSTRUCTIONS:
Citibank NA, New York, NY
Account #: 30408437
ABA #: 021000089 : Swift #: CITIUS33
To Credit: PricewaterhouseCoopers LLP
To initiate Automated Clearing House payments,
please visit our website:
www.pwc.com/us/ach or call:
1 877 351 6402
PwC TAX ID #: 134008324
PwC D&B #: 00-186-37-94

Professional services rendered in connection with the audit of Essential Utilities - Peoples Gas for the period ended December 31, 2020	\$	220,000.00
Total Invoice Due By September 30, 2020	\$	220,000.00

For questions, contact: Lauren Massey at +1 (610) 246-3104, lauren.a.massey@pwc.com

To ensure proper credit to your account, please indicate invoice number on your payment.
Invoice Number: 1034645579-2 Client Account Number: 18940
If sending remittance details separately, please send to: us_accounts_receivable@pwc.com



October 02, 2020

Mr. Robert Rubin
Vice President, CAO and Controller
Essential Utilities Inc.
762 W Lancaster Ave
Bryn Mawr, PA 19010-3402
USA

PAYMENT DUE: 11/01/20
INVOICE NUMBER : 1034669288-1

SEND CHECK PAYMENT TO:
PricewaterhouseCoopers LLP
P.O. Box 7247-8001
Philadelphia, PA 19170-8001

WIRE TRANSFER INSTRUCTIONS:
Citibank NA, New York, NY

To Credit: PricewaterhouseCoopers LLP
To initiate Automated Clearing House payments,
please visit our website:
www.pwc.com/us/ach or call:
1 877 351 6402
PwC TAX ID #: [REDACTED]
PwC D&B #: 00-186-37-94

Professional services rendered in connection with the audit of Essential Utilities - Peoples Gas for the period ended December 31, 2020 \$ 220,000.00

Total Invoice Due By November 01, 2020 \$ 220,000.00

For questions, contact: Mark Fiore at [REDACTED]

To ensure proper credit to your account, please indicate invoice number on your payment.
Invoice Number: 1034669288-1 Client Account Number: 18940
If sending remittance details separately, please send to: us_accounts_receivable@pwc.com



May 21, 2021

Essential Utilities Inc.
762 W Lancaster Ave
Bryn Mawr, PA 19010-3402
USA

PAYMENT DUE: 06/20/21
INVOICE NUMBER : 1034873671-0

SEND CHECK PAYMENT TO:
PricewaterhouseCoopers LLP
P.O. Box 7247-8001
Philadelphia, PA 19170-8001

WIRE TRANSFER INSTRUCTIONS:
Citibank NA, New York, NY
Account #: [REDACTED]
ABA #: [REDACTED] : Swift #: CITIUS33
To Credit: PricewaterhouseCoopers LLP
To initiate Automated Clearing House payments,
please visit our website:
www.pwc.com/us/ach or call:
1 877 351 6402
PwC TAX ID #: [REDACTED]
PwC D&B #: 00-186-37-94

Professional services rendered in connection with the audit of Essential Utilities - Peoples Gas for the period ended December 31, 2020 \$ 317,988.00

Total Invoice Due By June 20, 2021 \$ 317,988.00

For questions, contact: Mark Fiore at [REDACTED]

Final progress bill

To ensure proper credit to your account, please indicate invoice number on your payment.
Invoice Number: 1034873671-0 Client Account Number: 18940
If sending remittance details separately, please send to: us_accounts_receivable@pwc.com

Accrual Schedule - 2020 Estimate

Total	<u>Peoples</u>	<u>WV</u>	<u>KY</u>	<u>TWP</u>	<u>Delta</u>	<u>Total</u>	
Accrual Per Month	81.000%	1.150%	0.509%	12.189%	5.152%	100.000%	
92,041.67	74,553.71	1,058.16	468.53	11,219.35	4,741.92	92,041.67	January
92,041.67	74,553.71	1,058.16	468.53	11,219.35	4,741.92	92,041.67	February
92,041.67	74,553.71	1,058.16	468.53	11,219.35	4,741.92	92,041.67	March
92,041.67	74,553.71	1,058.16	468.53	11,219.35	4,741.92	92,041.67	April
92,041.67	74,553.71	1,058.16	468.53	11,219.35	4,741.92	92,041.67	May
92,041.67	74,553.71	1,058.16	468.53	11,219.35	4,741.92	92,041.67	June
92,041.67	74,553.71	1,058.16	468.53	11,219.35	4,741.92	92,041.67	July
92,041.67	74,553.71	1,058.16	468.53	11,219.35	4,741.92	92,041.67	August
92,041.67	74,553.71	1,058.16	468.53	11,219.35	4,741.92	92,041.67	September
92,041.67	74,553.71	1,058.16	468.53	11,219.35	4,741.92	92,041.67	October
92,041.67	74,553.71	1,058.16	468.53	11,219.35	4,741.92	92,041.67	November
92,041.67	74,553.71	1,058.16	468.53	11,219.35	4,741.92	92,041.67	December
1,104,500.00	894,644.47	12,697.92	5,622.36	134,632.26	56,902.99	1,104,500.00	Total

Actual Accruals

Delta	
49,895.04	Accrued in 2020
7,497.60	Accrued in 2021
57,392.64	Total Accrued as of 3/31/2021

Invoices Paid

Invoice Date	Invoice Number	Invoice Amount	Delta %
8/31/2020	1034645579-2	220,000.00	11,334.23
10/2/2020	1034669288-1	220,000.00	11,334.23
12/3/2020	1034725681-9	100,000.00	5,151.92
1/5/2021	1034747844-7	100,000.00	5,151.92
2/2/2021	1034771884-2	100,000.00	5,151.92
3/2/2021	1034795108-8	100,000.00	5,151.92
5/1/2021	1034873671-0	317,998.00	16,382.50
	Total Paid	1,157,998.00	59,658.65

ALLOCATION CALCULATIONS - 2019-2020 - PwC

	<u>Dollars</u>			<u>Percentages</u>								
	People	WV	KY	TWP	Delta	Total	Peoples	WV	KY	TWP	Delta	Total
Revenue	\$732,945,861.67	\$12,122,501.75	\$1,805,998.51	\$91,497,046.89	\$47,630,747.56	\$886,002,156.38	82.72507%	1.36822%	0.20384%	10.32696%	5.37592%	100.00000%
Net PP&E	\$ 1,944,606,780.37	\$ 26,747,896.29	\$ 1,650,165.92	\$ 246,213,259.03	\$ 145,724,533.79	\$2,364,942,635.40	82.22638%	1.13102%	0.06978%	10.41096%	6.16186%	100.00000%
O&M	\$ 170,209,712.63	\$ 4,389,954.41	\$ 1,447,020.53	\$ 23,292,142.88	\$ 12,219,324.35	\$211,558,154.80	80.45528%	2.07506%	0.68398%	11.00981%	5.77587%	100.00000%
Tax (Provisional)	\$ 28,395,903.00	\$ 8,785.00	\$ 389,690.00	\$ 6,145,761.00	\$ 1,190,146.00	\$36,130,285.00	78.59308%	0.02431%	1.07857%	17.01000%	3.29404%	100.00000%
Total	\$2,876,158,257.67	\$43,269,137.45	\$5,292,874.96	\$367,148,209.80	\$206,764,751.70	\$3,498,633,231.58	80.99995%	1.14965%	0.50904%	12.18943%	5.15192%	0.00000%
		PP&E										
PP&E	\$ 2,894,648,193.88	\$ 51,738,058.92	\$ 2,322,063.21	\$ 366,614,598.62	\$ 260,596,603.58							
DD&A	\$ (950,041,413.51)	\$ (24,990,162.63)	\$ (671,897.29)	\$ (120,401,339.59)	\$ (114,872,069.79)							



Big Thinking. Personal Focus.

ACH Payment:
 Bank: PNC Bank
 One PNC Plaza
 Pittsburgh, PA 15222
 Account: [REDACTED]
 Routing: [REDACTED]

Lockbox Remit to:
 Schneider Downs & Co., Inc.
 P.O. Box 645948
 Pittsburgh, PA 15264-5257

Pay Online:
www.schneiderdowns.com
 and click make a payment
 or scan here.



Essential Utilities, Inc.
 Mr. Mitchell Arch
 Manager, Financial Reporting
 762 West Lancaster Avenue
 Bryn Mawr, PA 19010

Invoice No. A058461
 Date 06/16/2020
 Client No. 24933
 Payable upon receipt

Progress billing relative to the audit of financial statements for the following plans:

• PNG Companies LLC Salaried Savings Plan	\$8,000.00
• Peoples Natural Gas Company LLC Union Savings Plan	\$8,000.00
• PNG Companies LLC Pension Plan	\$6,334.00
• PNG Companies LLC DB Plan for Former Employees of Equitable Gas Company	\$6,333.00
• Pension Plan for Hourly-Paid Employees of Peoples TWP LLC	\$6,333.00
• H & W Plan Audit	\$10,000.00
• Aqua 11-K	\$15,000.00
• Aqua DB Plan	\$10,000.00
• Aqua H&W Plans	\$22,000.00
• Delta DC Plan	\$2,000.00
Total Fees	\$94,000.00
Total Expenses	\$103.00
Amount Due This Invoice	\$94,103.00



ACH Payment:
 Bank: PNC Bank
 One PNC Plaza
 Pittsburgh, PA 15222
 Account: [REDACTED]
 Routing: [REDACTED]

Lockbox Remit to:
 Schneider Downs & Co., Inc.
 P.O. Box 645948
 Pittsburgh, PA 15264-5257

Pay Online:
www.schneiderdowns.com
 and click make a payment
 or scan here.



Essential Utilities, Inc.
 Mr. Mitchell Arch
 Manager, Financial Reporting
 762 West Lancaster Avenue
 Bryn Mawr, PA 19010

Reimburse from BOA:
 1,190: 17% PNG Union
 1,190: 17% PNG Nonunion
 2,310: 33% TWP

PNG record I/C:
 2,310: 33% EGC

PNG Record I/C

PNG Record I/C

Invoice No. A063322
 Date 10/02/2020
 Client No. 24933
 Payable upon receipt

Progress billing relative to the audit of financial statements for the following plans:

PNG Companies LLC Salaried Savings Plan	\$4,000.00
Peoples Natural Gas Company LLC Union Savings Plan	\$4,000.00
PNG Companies LLC Pension Plan	\$4,000.00
PNG Companies LLC DB Plan for Former Employees of Equitable Gas Company	\$4,000.00
Pension Plan for Hourly-Paid Employees of Peoples TWP LLC	\$3,167.00
H & W Plans	\$7,000.00
Delta DB Plan	\$5,833.00
Delta DC Plan	\$4,000.00

Amount Due This Invoice

\$36,000.00

Audit fees related to the DB Plan were already processed.
 The Defined Contribution and Health and Welfare fees are still outstanding.

PNG Companies LLC Salaried Savings Plan:	4,000
Peoples Natural Gas Company LLC Union Savings Plan	4,000
H&W Plans	7,000
Delta DC Plan	4,000
=	19,000 to be paid



ACH Payment:
 Bank: PNC Bank
 One PNC Plaza
 Pittsburgh, PA 15222
 Account: [REDACTED]
 Routing: [REDACTED]

Mail Your Payment to:
 Schneider Downs
 P.O. Box 645948
 Pittsburgh, PA 15264-5257

Pay Online:
www.schneiderdowns.com
 and click make a payment
 or scan here.



Essential Utilities, Inc.
 Daniel Schuller, Chief Financial Officer
 762 West Lancaster Avenue
 Bryn Mawr, PA 19010

Reimburse from BOA:
 476: 17% PNG Union
 476: 17% PNG Nonunion
 924: 33% TWP

 PNG record I/C:
 924: 33% EGC

Invoice No. A066233
 Date 12/04/2020
 Client No. 24933
 Payable upon receipt

Revision to Invoice #A064463 Dated October 28, 2020

Installment 3 of 3

Billing relative to preparation of Form 990, Return of Organization Exempt from Income Tax, for the year ended December 31, 2019 for the following:

- PNG Companies LLC Employee Master Trust II \$3,600.00
- TW Phillips Gas & Oil Voluntary EB Trust \$3,600.00
- Retiree Medical Non-Repres. EE Aqua \$4,500.00
- Retiree & Surviving Med & Life Insurance \$3,500.00

Billing relative to the preparation of 2019 Form 5500, Annual Return/Report of Employee Benefit Plan, and Form 8955-SSA for the following:

- PNG Companies LLC Health and Welfare Plan for Existing and Future Natural Gas Company and Peoples TWP Retirees and Future Equitable Gas Retirees \$2,800.00
- PNG Companies LLC Health and Welfare Plan \$2,000.00
- PNG Companies LLC Health and Welfare Plan for Former EGC Retirees \$2,000.00
- **Delta Natural Gas Company, Inc. Employee Benefits Plan** \$2,000.00

Total Fees \$24,000.00

Total Expenses \$400.00

Amount Due This Invoice \$24,400.00

PNG Record I/C

PNG Record I/C



ACH Payment:
 Bank: PNC Bank
 One PNC Plaza
 Pittsburgh, PA 15222
 Account: [REDACTED]
 Routing: [REDACTED]

Mail Your Payment to:
 Schneider Downs
 P.O. Box 645948
 Pittsburgh, PA 15264-5257

Pay Online:
www.schneiderdowns.com
 and click make a payment
 or scan here.



Essential Utilities, Inc.
 Mr. Mitchell Arch
 Manager, Financial Reporting
 762 West Lancaster Avenue
 Bryn Mawr, PA 19010

Invoice No. A066946
 Date 12/28/2020
 Client No. 24933
 Payable upon receipt

PNG Record I/C

Billing relative to the audit of financial statements for the following plans:

Recurring:

PNG Companies LLC Salaried Savings Plan (12/31/19 year end)	\$1,300.00
Peoples Natural Gas Company LLC Union Savings Plan (12/31/19 year end)	\$1,300.00
Delta Natural Gas Company, Inc. Employee Savings Plan (6/30/20 year end)	\$7,300.00
PNG Companies LLC Pension Plan (12/31/19 year end)	\$3,866.00
PNG Companies LLC DB Plan for Former Employees of Equitable Gas Company (12/31/19 year end)	\$3,867.00
Delta Natural Gas Company, Inc. Defined Benefit Retirement Plan (3/31/20 year end)	\$7,467.00
Retirement Income Plan for Aqua America, Inc. and Subsidiaries (12/31/19 year end)	\$3,500.00
Retiree and Surviving Dependent Medical and Life Insurance Plan for Represented Employees of the Philadelphia Suburban Division of Aqua Pennsylvania, Inc. (12/31/19 year end)	\$3,500.00
Retiree Medical and Life Insurance Plan for Former Consumers and American Water Employees of Aqua America, Inc. (12/31/19 year end)	\$3,500.00
Retiree Medical Plan for Non-Represented Employees of the Philadelphia Suburban Division of Aqua Pennsylvania, Inc. (12/31/19 year end)	\$3,500.00
PNG Companies LLC Health and Welfare Plan for Existing and Future Peoples Natural Gas Company and Peoples TWP Retirees and Future Equitable Gas Retirees (12/31/19 year end)	\$4,000.00

Reimburse from BOA:
 680: 17% PNG Union
 680: 17% PNG Nonunion
 1,320: 33% TWP

PNG record I/C:
 1,320: 33% EGC



ACH Payment:
 Bank: PNC Bank
 One PNC Plaza
 Pittsburgh, PA 15222
 Account: [REDACTED]
 Routing: [REDACTED]

Mail Your Payment to:
 Schneider Downs
 P.O. Box 645948
 Pittsburgh, PA 15264-5257

Pay Online:
www.schneiderdowns.com
 and click make a payment
 or scan here.



Essential Utilities, Inc.
 Josh Yi
 Financial Accountant
 762 West Lancaster Avenue
 Bryn Mawr, PA 19010

Invoice No. A070183
 Date 02/26/2021
 Client No. 24933
 Payable upon receipt

Billing relative to the preparation of Form 5500, Annual Return/Report of Employee Benefit Plan, and Form 8955-SSA for the following:

Retirement and Income Plan for Aqua America, Inc. and Subsidiaries (12/31/19 year-end)

PNG Companies LLC Salaried Savings Plan (12/31/19 year-end)

Peoples Natural Gas Company LLC Union Savings Plan (12/31/19 year-end)

Delta Natural Gas Company, Inc. Employee Savings Plan (6/30/20 year-end)

PNG Companies LLC Pension Plan (12/31/19 year-end)

PNG Companies LLC DB Plan for Former Employees of Equitable Gas Company (12/31/19 year-end)

Pension Plan for Hourly-Paid Employees of Peoples TWP LLC (12/31/19 year-end)

Delta Natural Gas Company, Inc. Defined Benefit Retirement Plan (3/31/20 year-end)

Benefit Plan for Active Employees of Aqua America, Inc. (12/31/19 year-end)

Retiree Medical and Life Insurance Plan for Former Consumers and American Water Employees of Aqua America, Inc. (12/31/19 year-end)

Retiree Medical Plan for Non-Represented Employees of the Philadelphia Suburban Division of Aqua Pennsylvania, Inc. (12/31/19 year-end)

Retiree and Surviving Medical and Life Insurance Plan for Represented Employees of the Philadelphia Suburban Division of Aqua PA, Inc. (12/31/19 year-end)

PNG DC
 sum:
\$7,500

\$2,500.00

\$2,500.00

\$2,500.00

\$2,500.00

\$2,500.00

\$2,700.00

\$2,000.00

\$2,500.00

\$1,250.00

\$2,500.00

\$2,500.00

\$2,500.00

Amount Due This Invoice

\$28,450.00

STOLL · KEENON · OGDEN
PLLC
300 West Vine Street
Suite 2100
Lexington, Kentucky 40507-1801
(859) 231-3000
Tax Id # 61-0421389
April 3, 2019

Delta Natural Gas Company, Inc.
Attn: John Brown, President
3617 Lexington Road
Winchester KY 40391

INVOICE NO.: 901304
SKO File No.: 5522/163065

Please Remit This Page With Payment To:
STOLL · KEENON · OGDEN
PLLC
P.O. Box 11969
Lexington, Kentucky 40579-1969

Re:



Our Reference: 005522/163065/MLB/1008

Fees rendered this bill	\$ 19,760.85
Disbursements	\$ 66.22
Total Current Charges This Matter	\$ 19,827.07

Route - JB

AP

5303220



169935

Text

STOLL · KEENON · OGDEN

PLLC

300 West Vine Street

Suite 2100

Lexington, Kentucky 40507-1801

(859) 231-3000

Tax Id # 61-0421389

April 3, 2019

Delta Natural Gas Company, Inc.
Attn: John Brown, President
3617 Lexington Road
Winchester KY 40391

INVOICE NO.: 901304
SKO File No.: 5522/163065

MATTER NAME: [REDACTED]

TOTAL FEES FOR PROFESSIONAL SERVICES PER ATTACHED 21,956.50

COURTESY REDUCTION (2,195.65)

TOTAL CHARGES FOR EXPENSES AND OTHER SERVICES PER ATTACHED 66.22

INVOICE TOTAL \$ 19,827.07

TOTAL BALANCE DUE \$19,827.07

JBP

BILL DATE: April 3, 2019

Delta Natural Gas Company, Inc.
 Attn: John Brown, President
 3617 Lexington Road
 Winchester, KY 40391



LEGAL FEES

DATE	IND	DESCRIPTION OF SERVICE	HOURS	RATE	AMOUNT
03/01/19	MLB	Review evidence provided by client regarding [REDACTED]	0.50	310.00	\$ 155.00
03/01/19	MEW	Researched [REDACTED]	2.60	260.00	676.00
03/01/19	SBL	Calls with D. Cartwright; review [REDACTED]	0.70	455.00	318.50
03/02/19	MLB	Review M. Wimberly's research regarding [REDACTED]	0.40	310.00	124.00
03/02/19	SBL	Attention to law on [REDACTED]	1.40	455.00	637.00
03/02/19	MEW	Researched [REDACTED] Email correspondence with Monica Braun	0.30	260.00	78.00
03/03/19	MEW	Researched further [REDACTED] [REDACTED] based on inquiry from Monica Braun	1.20	260.00	312.00
03/03/19	SBL	Prepare for meeting at Delta re [REDACTED]	1.00	455.00	455.00
03/04/19	SBL	Prepare for, travel to and meet with Delta representatives and [REDACTED]	6.50	455.00	2,957.50
03/05/19	MLB	Review [REDACTED]	0.80	310.00	248.00
03/05/19	SBL	Multiple email with Delta and [REDACTED]	2.50	455.00	1,137.50

DATE	IND	DESCRIPTION OF SERVICE	HOURS	RATE	AMOUNT
03/06/19	MLB	Draft summary of [REDACTED] [REDACTED]	1.60	310.00	496.00
03/06/19	SBL	Calls and emails with [REDACTED] [REDACTED]	2.30	455.00	1,046.50
03/07/19	SBL	Work on issues with contracts and attention to [REDACTED] [REDACTED] email with Delta team re same	1.40	455.00	637.00
03/08/19	MLB	Review [REDACTED] [REDACTED] and send to client	0.80	310.00	248.00
03/08/19	MML	Confer with attorneys regarding protocol for [REDACTED]	0.20	220.00	44.00
03/08/19	SBL	Attention to [REDACTED] and strategy/plan for [REDACTED]	0.90	455.00	409.50
03/12/19	SBL	Work on [REDACTED] [REDACTED] calls with J. Henderson re same; review sample [REDACTED] [REDACTED] review protocol for next steps	2.50	455.00	1,137.50
03/13/19	MLB	Review schematic and protocol for [REDACTED] [REDACTED] and send to client	1.80	310.00	558.00
03/13/19	SBL	Review and work on [REDACTED] protocol; attention to reporting of [REDACTED] [REDACTED]	2.50	455.00	1,137.50
03/14/19	MLB	Review [REDACTED] protocols; phone calls with [REDACTED] and D. Cartwright	0.70	310.00	217.00
03/14/19	SBL	Continue analysis of [REDACTED] and confer with M. Braum re same and [REDACTED] [REDACTED] call with D. Cartwright re [REDACTED]	2.60	455.00	1,183.00
03/19/19	MLB	Phone call with [REDACTED] [REDACTED]	0.80	310.00	248.00

DATE	IND	DESCRIPTION OF SERVICE	HOURS	RATE	AMOUNT
03/20/19	MLB	Compile [REDACTED] [REDACTED]	0.50	310.00	155.00
03/20/19	SBL	Attention to [REDACTED]	0.60	455.00	273.00
03/20/19	MML	Communication with M. Braun and prepare ftp link of excel spreadsheets for same	0.20	220.00	44.00
03/21/19	MLB	Research [REDACTED] [REDACTED]	1.70	310.00	527.00
03/22/19	MLB	Research regarding [REDACTED] [REDACTED]	2.20	310.00	682.00
03/22/19	SBL	Attention to information on [REDACTED] [REDACTED] confer with M. Braun re same	1.80	455.00	819.00
03/24/19	SBL	Attention to information re [REDACTED]	0.80	455.00	364.00
03/26/19	MLB	Review lease involving [REDACTED] emails with [REDACTED]	0.60	310.00	186.00
03/26/19	SBL	Work on [REDACTED] issues; calls with D. Cartwright and [REDACTED] re same; [REDACTED] [REDACTED] conference with M. Braun	2.30	455.00	1,046.50
03/27/19	SBL	Review [REDACTED] [REDACTED] meet with M. Braun re same; call with D. Cartwright; [REDACTED]	1.80	455.00	819.00
03/27/19	MLB	Phone calls with D. Cartwright regarding [REDACTED]	0.80	310.00	248.00
03/28/19	SBL	[REDACTED] [REDACTED] confer with M. Braun re same	1.70	455.00	773.50
03/29/19	SBL	Review [REDACTED] and conferences with M. Braun re same	1.20	455.00	546.00
03/30/19	MLB	Research [REDACTED] [REDACTED]	1.80	310.00	558.00

DATE	IND	DESCRIPTION OF SERVICE	HOURS	RATE	AMOUNT
03/31/19	SBL	Work on [REDACTED] [REDACTED]	1.00	455.00	455.00
SUBTOTAL			55.00		\$21,956.50

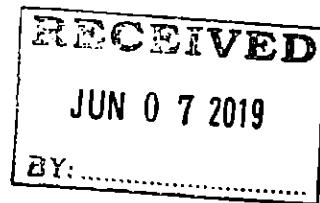
EXPENSES AND OTHER SERVICES

DATE	DESCRIPTION	AMOUNT
02/27/19	[REDACTED] on-line research	8.60
02/27/19	[REDACTED] on-line research	8.60
02/27/19	[REDACTED] on-line research	24.51
02/27/19	[REDACTED] on-line research	24.51
SUBTOTAL		66.22
GRAND TOTAL:		\$22,022.72

ATTORNEY/PARALEGAL SUMMARY

TIMEKEEPER	RANK	HOURS	RATE	AMOUNT
M. Braun	Member	15.00	310.00	\$4,650.00
S. B Loy	Member	35.50	455.00	\$16,152.50
M. Wimberly	Associate	4.10	260.00	\$1,066.00
M. M Loy	Paralegal	0.40	220.00	\$88.00

STOLL · KEENON · OGDEN
PLLC
300 West Vine Street
Suite 2100
Lexington, Kentucky 40507-1801
(859) 231-3000
Tax Id # 61-0421389
June 5, 2019



Delta Natural Gas Company, Inc.
Attn: John Brown, President
3617 Lexington Road
Winchester KY 40391

INVOICE NO.: 905584
SKO File No.: 5522/163065

Please Remit This Page With Payment To:
STOLL · KEENON · OGDEN
PLLC
P.O. Box 11969
Lexington, Kentucky 40579-1969

Re: [REDACTED]

Our Reference: 005522/163065/MLB/1008

Fees rendered this bill \$ 12,897.45

Disbursements \$ 0.70

Total Current Charges This Matter *JP* \$ 12,898.15

Route- JB

5303220

cc 169935

STOLL · KEENON · OGDEN

PLLC

300 West Vine Street

Suite 2100

Lexington, Kentucky 40507-1801

(859) 231-3000

Tax Id # 61-0421389

June 5, 2019

Delta Natural Gas Company, Inc.
Attn: John Brown, President
3617 Lexington Road
Winchester KY 40391

INVOICE NO.: 905584
SKO File No.: 5522/163065

MATTER NAME: [REDACTED]

TOTAL FEES FOR PROFESSIONAL SERVICES PER ATTACHED 14,330.50

COURTESY REDUCTION (1,433.05)

TOTAL CHARGES FOR EXPENSES AND OTHER SERVICES PER ATTACHED 0.70

INVOICE TOTAL \$ 12,898.15

TOTAL BALANCE DUE \$12,898.15

AP

BILL DATE: June 5, 2019

Delta Natural Gas Company, Inc.
 Attn: John Brown, President
 3617 Lexington Road
 Winchester, KY 40391

LEGAL FEES

DATE	IND	DESCRIPTION OF SERVICE	HOURS	RATE	AMOUNT
05/09/19	SBL	Attention to [REDACTED]	1.00	455.00	\$ 455.00
05/14/19	SBL	Attention to [REDACTED]	0.60	455.00	273.00
05/15/19	SBL	Attention to [REDACTED] [REDACTED]	1.00	455.00	455.00
05/20/19	MLB	Meet with Delta to discuss [REDACTED] [REDACTED] and travel to [REDACTED] [REDACTED]	11.00	310.00	3,410.00
05/20/19	SBL	Meet with client to discuss [REDACTED] [REDACTED]	11.00	455.00	5,005.00
05/20/19	MEW	Discussed [REDACTED] with Steven Loy and Monica Braun; Reviewed [REDACTED]; Drafted [REDACTED]	1.20	260.00	312.00
05/21/19	MLB	Phone calls and emails with client regarding [REDACTED]	1.30	310.00	403.00
05/21/19	SBL	Attention to issues re [REDACTED] [REDACTED] [REDACTED] related thereto; call with J. Brown.	1.00	455.00	455.00
05/22/19	MLB	Phone calls with D. Cartwright and J. Brown; phone call with G. Pinson; research [REDACTED] and send emails to client regarding same	2.80	310.00	868.00
05/22/19	SBL	Attention to status of [REDACTED] [REDACTED];	1.50	455.00	682.50
05/23/19	MLB	Phone calls and emails with D. Cartwright and J. Brown regarding [REDACTED] [REDACTED]	1.20	310.00	372.00

DATE	IND	DESCRIPTION OF SERVICE	HOURS	RATE	AMOUNT
05/24/19	SBL	Call with J. Brown and G. Pinson and attention to [REDACTED]	1.80	455.00	819.00
05/28/19	MLB	Discuss next steps in [REDACTED]	0.70	310.00	217.00
05/28/19	ACR	Advise regarding [REDACTED]	0.80	300.00	240.00
05/28/19	SBL	Attention to [REDACTED]	0.80	455.00	364.00
SUBTOTAL			37.70		\$14,330.50

EXPENSES AND OTHER SERVICES

DATE	DESCRIPTION	AMOUNT
05/22/19	Telephone Expense	0.70
SUBTOTAL		0.70
GRAND TOTAL:		\$14,331.20

ATTORNEY/PARALEGAL SUMMARY

TIMEKEEPER	RANK	HOURS	RATE	AMOUNT
M. Braun	Member	17.00	310.00	\$5,270.00
S. B Loy	Member	18.70	455.00	\$8,508.50
A. C Reeves	Member	0.80	300.00	\$240.00
M. Wimberly	Associate	1.20	260.00	\$312.00

STOLL · KEENON · OGDEN
PLLC
300 West Vine Street
Suite 2100
Lexington, Kentucky 40507-1801
(859) 231-3000
Tax Id # 61-0421389
September 6, 2019

Delta Natural Gas Company, Inc.
Attn: John Brown, President
3617 Lexington Road
Winchester KY 40391

INVOICE NO.: 911769
SKO File No.: 5522/163065

Please Remit This Page With Payment To:
STOLL · KEENON · OGDEN
PLLC
P.O. Box 11969
Lexington, Kentucky 40579-1969

Re: 

Our Reference: 005522/163065/MLB/1008

Fees rendered this bill	\$ 12,055.95
Disbursements	\$ 92.80
Total Current Charges This Matter	\$ 12,148.75

Handwritten mark

Route - JB

STOLL - KEENON - OGDEN
PLLC
300 West Vine Street
Suite 2100
Lexington, Kentucky 40507-1801
(859) 231-3000
Tax Id # 61-0421389

September 6, 2019

Delta Natural Gas Company, Inc.
Attn: John Brown, President
3617 Lexington Road
Winchester KY 40391

INVOICE NO.: 911769
SKO File No.: 5522/163065

MATTER NAME: [REDACTED]

TOTAL FEES FOR PROFESSIONAL SERVICES PER ATTACHED 13,395.50

COURTESY REDUCTION (1,339.55)

TOTAL CHARGES FOR EXPENSES AND OTHER SERVICES PER ATTACHED 92.80

INVOICE TOTAL \$ 12,148.75

TOTAL BALANCE DUE \$12,148.75

BILL DATE: September 6, 2019

Delta Natural Gas Company, Inc.
Attn: John Brown, President
3617 Lexington Road
Winchester, KY 40391



LEGAL FEES

DATE	IND	DESCRIPTION OF SERVICE	HOURS	RATE	AMOUNT
08/05/19	MLB	Phone call with D. Cartwright regarding [REDACTED]	0.40	310.00	\$ 124.00
08/05/19	SBL	Review reports from [REDACTED]	1.00	455.00	455.00
08/08/19	SBL	Review reports and past correspondence in preparation for meeting with Delta re [REDACTED]	1.40	455.00	637.00
08/09/19	MLB	Meet with Delta team to prepare for [REDACTED]	4.20	310.00	1,302.00
08/09/19	SBL	Prepare for and attend meeting at Delta regarding [REDACTED]	3.00	455.00	1,365.00
08/12/19	MML	Confer with attorneys regarding case status	0.20	220.00	44.00
08/12/19	MLB	Research relationship with [REDACTED]	2.20	310.00	682.00
08/12/19	SBL	Review [REDACTED]	0.40	455.00	182.00
08/19/19	SBL	Review [REDACTED]	0.30	455.00	136.50
08/21/19	MLB	Compile materials regarding [REDACTED] and send summary email and attachments to D. Cartwright; emails with D. Cartwright regarding [REDACTED]	1.30	310.00	403.00
08/21/19	SBL	Attention to [REDACTED] email wiht client; attention to [REDACTED]	1.40	455.00	637.00
08/22/19	MLB	Prepare and submit [REDACTED]	0.30	310.00	93.00

DATE	IND	DESCRIPTION OF SERVICE	HOURS	RATE	AMOUNT
08/26/19	MLB	Prepare for meeting with [REDACTED]	0.40	310.00	124.00
08/26/19	SBL	Review [REDACTED] [REDACTED]	1.40	455.00	637.00
08/27/19	MLB	Travel to [REDACTED] [REDACTED]	5.80	310.00	1,798.00
08/27/19	SBL	Prepare for, travel to and attend meeting with [REDACTED] [REDACTED]	6.50	455.00	2,957.50
08/28/19	ACR	Confer with M. Braun and S. Loy regarding [REDACTED] [REDACTED]	1.00	300.00	300.00
08/28/19	MLB	Plan for [REDACTED] [REDACTED]	2.30	310.00	713.00
08/28/19	SBL	Attention to [REDACTED] [REDACTED]	1.30	455.00	591.50
08/30/19	ACR	Phone call with [REDACTED] [REDACTED]	0.30	300.00	90.00
08/30/19	MLB	Discuss call with [REDACTED] [REDACTED] draft and send summary to client	0.40	310.00	124.00
SUBTOTAL			35.50		\$13,395.50

EXPENSES AND OTHER SERVICES

DATE	DESCRIPTION	AMOUNT
08/30/19	Long distance transportation, mileage	92.80
SUBTOTAL		92.80
GRAND TOTAL:		\$13,488.30

ATTORNEY/PARALEGAL SUMMARY

TIMEKEEPER	RANK	HOURS	RATE	AMOUNT
M. Braun	Member	17.30	310.00	\$5,363.00
S. B Loy	Member	16.70	455.00	\$7,598.50
A. C Reeves	Member	1.30	300.00	\$390.00
M. M Loy	Paralegal	0.20	220.00	\$44.00

RECEIVED
MAR 16 2020
BY:

STOLL · KEENON · OGDEN
PLLC
300 West Vine Street
Suite 2100
Lexington, Kentucky 40507-1801
(859) 231-3000
Tax Id # 61-0421389
March 13, 2020

Delta Natural Gas Company, Inc.
Attn: John Brown, President
3617 Lexington Road
Winchester KY 40391

INVOICE NO.: 924662
SKO File No.: 5522/5777

Please Remit This Page With Payment To:
STOLL · KEENON · OGDEN
PLLC
P.O. Box 11969
Lexington, Kentucky 40579-1969

Re: General

Our Reference: 005522/005777/MLB/1001

Fees rendered this bill \$ 8,793.45

Disbursements \$ 104.90

Total Current Charges This Matter \$ 8,898.35 *JP*

Route- JB

STOLL · KEENON · OGDEN

PLLC

300 West Vine Street

Suite 2100

Lexington, Kentucky 40507-1801

(859) 231-3000

Tax Id # 61-0421389

March 13, 2020

Delta Natural Gas Company, Inc.
Attn: John Brown, President
3617 Lexington Road
Winchester KY 40391

INVOICE NO.: 924662
SKO File No.: 5522/5777

MATTER NAME: General

TOTAL FEES FOR PROFESSIONAL SERVICES PER ATTACHED 9,770.50

COURTESY REDUCTION (977.05)

TOTAL CHARGES FOR EXPENSES AND OTHER SERVICES PER ATTACHED 104.90

INVOICE TOTAL \$ 8,898.35

TOTAL BALANCE DUE \$8,898.35



BILL DATE: March 13, 2020

Delta Natural Gas Company, Inc.
 Attn: John Brown, President
 3617 Lexington Road
 Winchester, KY 40391

General**LEGAL FEES**

DATE	IND	DESCRIPTION OF SERVICE	HOURS	RATE	AMOUNT
02/03/20	MLB	Emails with J. Lowery regarding third set of supplemental HEA data requests; draft witness verifications	0.30	320.00	\$ 96.00
02/04/20	MLB	Review EDX order; emails with client regarding [REDACTED]	0.80	320.00	256.00
02/05/20	MLB	Emails with J. Brown and C. Mudd regarding EDX order	0.20	320.00	64.00
02/05/20	MEW	Discussed [REDACTED] research with Monica Braun	0.10	270.00	27.00
02/06/20	MEW	Researched [REDACTED]	1.90	270.00	513.00
02/06/20	MLB	Review PSC order setting a formal conference in HEA case; phone call with J. Lowery; review record of case to begin preparing for conference and hearing prep	1.10	320.00	352.00
02/06/20	MLB	Review M. Wimberly's research regarding [REDACTED] draft and send email to C. Mudd	0.50	320.00	160.00
02/08/20	MLB	Emails with Linda Ain and Jeff Steele regarding City of London franchise	0.20	320.00	64.00
02/10/20	MLB	Review J. Steele's proposed edits to City of London franchise agreement; phone call with J. Steele regarding same	1.10	320.00	352.00
02/10/20	MLB	Emails with J. Lowery and K. Chandler regarding HEA discovery request issue	0.30	320.00	96.00
02/11/20	MLB	Phone calls and emails with J. Lowery and K. Chandler regarding HEA	0.40	320.00	128.00

DATE	IND	DESCRIPTION OF SERVICE	HOURS	RATE	AMOUNT
		discovery requests and formal conference			
02/11/20	MLB	Draft edits to London franchise agreement; send to J. Steele	0.60	320.00	192.00
02/12/20	MLB	Emails with Ms. Ain regarding City of London franchise	0.30	320.00	96.00
02/12/20	MLB	Emails with Delta team regarding [REDACTED] [REDACTED] draft cover letter for supplemental responses	0.40	320.00	128.00
02/13/20	MLB	Draft HEA public hearing notice; draft informal conference notice; emails regarding HEA data requests; discuss filing with M. Wimberly	1.20	320.00	384.00
02/13/20	MLB	Draft and send email to J. Brown regarding [REDACTED]	0.40	320.00	128.00
02/14/20	MEW	Reviewed and filed Response to Staff's Third Request	0.40	270.00	108.00
02/14/20	MLB	Review HEA requests; emails with team regarding filing	0.40	320.00	128.00
02/17/20	MML	Communication with M. Wimberly and prepare original responses to the Commission Staff's Third Request for Information for filing with the PSC	0.30	235.00	70.50
02/17/20	MEW	Compiled [REDACTED]	2.60	270.00	702.00
02/17/20	MLB	Review data responses to prepare for hearing	0.40	320.00	128.00
02/18/20	MLB	Work on public notice and exchange emails with E. Bennett regarding same; file formal conference notice; emails with J. Lowery regarding hearing prep	0.40	320.00	128.00
02/18/20	MML	Communication with M. Braun. Prepare original formal conference notice for filing with the PSC	0.20	235.00	47.00
02/19/20	MML	Communication with M. Braun. File original HEA notice of publication with PSC	0.20	235.00	47.00
02/19/20	MLB	Draft and file HEA publication request with the PSC; prepare for formal conference	0.80	320.00	256.00

DATE	IND	DESCRIPTION OF SERVICE	HOURS	RATE	AMOUNT
02/20/20	MLB	Emails with PSC regarding HEA formal conference; prepare for formal conference	1.60	320.00	512.00
02/21/20	MLB	Prepare for and attend formal conference and hearing prep with J. Lowery and D. King	3.40	320.00	1,088.00
02/24/20	MLB	Emails with J. Croft and D. King regarding HEA issues for conference	0.40	320.00	128.00
02/25/20	MLB	Attend formal conference at the PSC	8.30	320.00	2,656.00
02/25/20	MLB	Review City of London's edits to franchise agreement; emails with Ms. Ain and client	0.30	320.00	96.00
02/25/20	MLB	Emails with J. Brown regarding [REDACTED]	0.30	320.00	96.00
02/26/20	MLB	Phone call with J. Steele regarding the London franchise agreement	0.40	320.00	128.00
02/26/20	MLB	Review data responses issues to Delta following the conference in the HEA case	0.20	320.00	64.00
02/28/20	MLB	Phone call with Linda Ain regarding London franchise agreement; phone call with Jeff Steele to describe same	1.10	320.00	352.00
SUBTOTAL			31.50		\$9,770.50

EXPENSES AND OTHER SERVICES

DATE	DESCRIPTION	AMOUNT
02/18/20	Duplicating Charges	0.10
02/18/20	Duplicating Charges	0.20
02/18/20	Duplicating Charges	0.20
02/18/20	Duplicating Charges	0.20
02/18/20	Duplicating Charges	0.20
02/19/20	Duplicating Charges	0.10
02/19/20	Duplicating Charges	0.40
02/21/20	Long distance transportation, mileage	34.50
02/21/20	Long distance transportation, mileage	34.50
02/28/20	Long distance transportation, mileage	34.50
SUBTOTAL		104.90

DATE	DESCRIPTION	AMOUNT
	GRAND TOTAL:	<u>\$9,875.40</u>

ATTORNEY/PARALEGAL SUMMARY

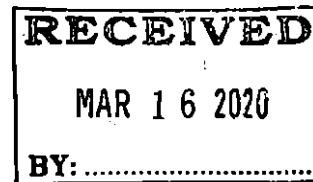
TIMEKEEPER	RANK	HOURS	RATE	AMOUNT
M. Braun	Member	25.80	320.00	\$8,256.00
M. Wimberly	Associate	5.00	270.00	\$1,350.00
M. M Loy	Paralegal	0.70	235.00	\$164.50



MONICA H. BRAUN
DIRECT DIAL: (859) 231-3903
Monica.Braun@skofirm.com

300 WEST VINE STREET
SUITE 2100
LEXINGTON, KY 40507-1801
MAIN: (859) 231-3000
FAX: (859) 253-1093

March 13, 2020



John Brown
President
Delta Natural Gas Company, Inc.
3617 Lexington Road
Winchester, KY 40391

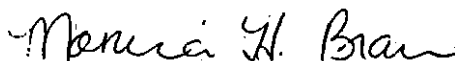
RE: Invoices

Dear John:

Enclosed please find our statements for services rendered through February 29, 2020, on behalf of Delta Natural Gas Company, Inc. Let me know if you have any questions. Thank you for the opportunity to represent Delta.

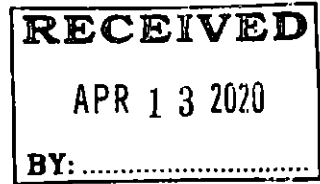
Sincerely,

Stoll Keenon Ogden PLLC



Monica H. Braun

MHB/dgr
Enclosures
005522.005777/8111050.1



STOLL · KEENON · OGDEN
PLLC
300 West Vine Street
Suite 2100
Lexington, Kentucky 40507-1801
(859) 231-3000
Tax Id # 61-0421389
April 6, 2020

Delta Natural Gas Company, Inc.
Attn: John Brown, President
3617 Lexington Road
Winchester KY 40391

INVOICE NO.: 926583
SKO File No.: 5522/5777

PAYMENT REMITTANCE

Payments via regular mail:

STOLL · KEENON · OGDEN PLLC
P.O. Box 11969
Lexington, Kentucky 40579-1969

Payments via ACH or EFT:

Stoll Keenon Ogden PLLC IOLTA Account
Fifth Third Bank, Cincinnati OH
ABA/Bank Routing Number: 042101190
Account Number: 738134732
Please reference your account and invoice numbers.
Email remittance notice or questions to
payments@skofirm.com

Re: General

Route-JB

Our Reference: 005522/005777/MLB/1001
Fees rendered this bill

\$ 8,102.70

Disbursements

\$ 105.30

Total Current Charges This Matter

\$ 8,208.00 *JBP*

STOLL · KEENON · OGDEN
 PLLC
 300 West Vine Street
 Suite 2100
 Lexington, Kentucky 40507-1801
 (859) 231-3000
 Tax Id # 61-0421389

April 6, 2020

Delta Natural Gas Company, Inc.
 Attn: John Brown, President
 3617 Lexington Road
 Winchester KY 40391

INVOICE NO.: 926583
 SKO File No.: 5522/5777

MATTER NAME: General

TOTAL FEES FOR PROFESSIONAL SERVICES PER ATTACHED	9,003.00
---	----------

COURTESY REDUCTION	(900.30)
---------------------------	-----------------

TOTAL CHARGES FOR EXPENSES AND OTHER SERVICES PER ATTACHED	<u>105.30</u>
--	---------------

INVOICE TOTAL	<u>\$ 8,208.00</u>
---------------	--------------------

TOTAL BALANCE DUE	<u><u>\$8,208.00</u></u>
-------------------	--------------------------

JKP

BILL DATE: April 6, 2020

Delta Natural Gas Company, Inc.
 Attn: John Brown, President
 3617 Lexington Road
 Winchester, KY 40391

General**LEGAL FEES**

DATE	IND	DESCRIPTION OF SERVICE	HOURS	RATE	AMOUNT
03/02/20	MLB	Review order regarding informal HEA conference; emails with E. Bennett regarding ads	0.30	320.00	\$ 96.00
03/02/20	MLB	Revise London franchise agreement and send to client for review	0.40	320.00	128.00
03/03/20	MLB	Emails and voicemails with client and N. Vinsel regarding HEA data responses; emails with counsel from other utilities regarding informal conference	0.40	320.00	128.00
03/03/20	MLB	Emails with J. Steele regarding franchise agreement	0.20	320.00	64.00
03/04/20	MLB	Phone call regarding [REDACTED]	0.60	320.00	192.00
03/04/20	MLB	Emails with J. Ain regarding London franchise agreement	0.10	320.00	32.00
03/04/20	KG	Conference with M. Garris and review of correspondence regarding [REDACTED]	0.40	290.00	116.00
03/05/20	KG	Review of [REDACTED] prepare [REDACTED]	0.70	290.00	203.00
03/05/20	MLB	Emails with Ms. Ain regarding Delta's revisions to the City of London franchise agreement	0.30	320.00	96.00
03/06/20	MEW	Prepared transmittal letter; Filed post conference responses to request for information	0.60	270.00	162.00
03/06/20	MLB	Reivew HEA discovery responses	0.30	320.00	96.00

DATE	IND	DESCRIPTION OF SERVICE	HOURS	RATE	AMOUNT
03/06/20	MLB	Review [REDACTED] [REDACTED]	0.30	320.00	96.00
03/10/20	MLB	Draft [REDACTED] [REDACTED]	1.30	320.00	416.00
03/11/20	MLB	Phone call with J. Brown regarding [REDACTED] [REDACTED]	0.30	320.00	96.00
03/12/20	MLB	Review [REDACTED] [REDACTED]	0.60	320.00	192.00
03/13/20	MLB	Phone call with lawyers from the other utilities regarding the HEA conference; emails with J. Lowery regarding same	0.80	320.00	256.00
03/13/20	MLB	Revise [REDACTED] and send to J. Brown	0.40	320.00	128.00
03/14/20	MLB	Review City of London's most recent draft of franchise agreement	0.30	320.00	96.00
03/15/20	MLB	Email to C. Mudd regarding [REDACTED] [REDACTED]	0.30	320.00	96.00
03/16/20	MLB	Phone call with J. Lowery to prepare for HEA conference; emails with N. Vinsef regarding informal conference	1.20	320.00	384.00
03/16/20	MLB	Emails with J. Brown regarding [REDACTED]; review PSC Emergency Order and distribute to client	0.40	320.00	128.00
03/16/20	MLB	Prepare GCR electronic filing form	0.10	320.00	32.00
03/16/20	MLB	Send email to L. Ain regarding franchise meeting	0.10	320.00	32.00
03/17/20	MLB	Participate in HEA Formal Conference	4.50	320.00	1,440.00
03/17/20	MLB	File letter with PSC providing notice of closing	0.20	320.00	64.00
03/17/20	MLB	Emails with L. Ain regarding franchise agreement; emails with J. Steele	0.20	320.00	64.00
03/18/20	MLB	Phone call with J. Steele regarding City of London franchise	0.30	320.00	96.00

*PLEASE INDICATE INVOICE NUMBER 926583 ON PAYMENT

DATE	IND	DESCRIPTION OF SERVICE	HOURS	RATE	AMOUNT
03/18/20	MLB	Draft petition for confidential protection and cover letter for GCR filing; email with K. Chandler regarding confidential filings	0.40	320.00	128.00
03/18/20	MLB	Emails with J. Brown and A. Wachner [REDACTED]	2.80	320.00	896.00
03/19/20	MLB	Prepare public and confidential GCR filing	1.80	320.00	576.00
03/19/20	MML	Communications with M. Braun and work on GCR quarterly filing	0.60	235.00	141.00
03/20/20	MLB	Email Linda Ain copy of revised franchise agreement; email with Jeff Steele	0.20	320.00	64.00
03/20/20	MLB	Finalize and file GCR filing; emails with Kent Chandler	0.40	320.00	128.00
03/21/20	MLB	[REDACTED]	0.40	320.00	128.00
03/23/20	MLB	[REDACTED]	0.60	320.00	192.00
03/23/20	MLB	Emails with J. Steele regarding CPCN application for London franchise	0.20	320.00	64.00
03/23/20	MLB	Emails with D. Cartwright regarding [REDACTED]	0.20	320.00	64.00
03/24/20	MLB	Emails with K. Chandler regarding processes for confidential information; review order regarding confidential procedures; electronically file confidential GCR information	0.40	320.00	128.00
03/24/20	MLB	Emails with D. Cartwright and M. Wimberly regarding [REDACTED]	0.30	320.00	96.00
03/25/20	MLB	Draft CPCN Application for City of London franchise	0.60	320.00	192.00
03/25/20	MLB	Emails with PSC and client regarding the HEA hearing	0.20	320.00	64.00

*PLEASE INDICATE INVOICE NUMBER 926583 ON PAYMENT

DATE	IND	DESCRIPTION OF SERVICE	HOURS	RATE	AMOUNT
03/25/20	MEW	Researched [REDACTED] issue	0.60	270.00	162.00
03/25/20	MLB	Research [REDACTED]	1.30	320.00	416.00
03/26/20	MEW	Discussed [REDACTED] research issue with Monica Braun	0.10	270.00	27.00
03/26/20	MLB	Phone call with D. Cartwright regarding [REDACTED]	0.70	320.00	224.00
03/26/20	MLB	Emails with J. Lowery regarding Cost Allocation Manual; emails with C. Mudd regarding Annual Revenues report; emails with C. Mudd and PSC regarding extension to annual report	0.80	320.00	256.00
03/27/20	MLB	Review email granting extension of time to file annual reports; emails with C. Mudd	0.20	320.00	64.00
03/27/20	MLB	Review order cancelling HEA hearing	0.20	320.00	64.00
SUBTOTAL			28.60		\$9,003.00

EXPENSES AND OTHER SERVICES

DATE	DESCRIPTION	AMOUNT
03/06/20	Long distance transportation, mileage	34.50
03/13/20	Long distance transportation, mileage	34.50
03/19/20	Duplicating Charges	1.80
03/20/20	Long distance transportation, mileage	34.50
SUBTOTAL		105.30
GRAND TOTAL:		\$9,108.30

ATTORNEY/PARALEGAL SUMMARY

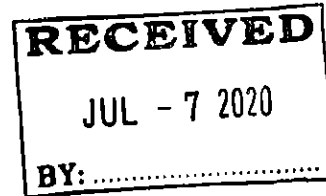
TIMEKEEPER	RANK	HOURS	RATE	AMOUNT
M. Braun	Member	25.60	320.00	\$8,192.00
K. George	Associate	1.10	290.00	\$319.00
M. Wimberly	Associate	1.30	270.00	\$351.00

*PLEASE INDICATE INVOICE NUMBER 926583 ON PAYMENT

TIMEKEEPER	RANK	HOURS	RATE	AMOUNT
M. M Loy	Paralegal	0.60	235.00	\$141.00

*PLEASE INDICATE INVOICE NUMBER 926583 ON PAYMENT

STOLL · KEENON · OGDEN
PLLC
300 West Vine Street
Suite 2100
Lexington, Kentucky 40507-1801
(859) 231-3000
Tax Id # 61-0421389
July 2, 2020



Delta Natural Gas Company, Inc.
Attn: John Brown, President
3617 Lexington Road
Winchester KY 40391

INVOICE NO.: 932590
SKO File No.: 5522/5777

PAYMENT REMITTANCE

Payments via regular mail:

STOLL · KEENON · OGDEN PLLC
P.O. Box 11969
Lexington, Kentucky 40579-1969

Payments via ACH or EFT:

Stoll Keenon Ogden PLLC IOLTA Account
Fifth Third Bank, Cincinnati OH
ABA/Bank Routing Number: 042101190
Account Number: 7381347322
Please reference your account and invoice numbers.
Email remittance notice or questions to
payments@skofirm.com

Re: General

Our Reference: 005522/005777/MLB/1001
Fees rendered this bill

\$ 7,059.60

Total Current Charges This Matter

Route - JB

\$ 7,059.60

Ap

STOLL · KEENON · OGDEN

PLLC

300 West Vine Street

Suite 2100

Lexington, Kentucky 40507-1801

(859) 231-3000

Tax Id # 61-0421389

July 2, 2020

Delta Natural Gas Company, Inc.
Attn: John Brown, President
3617 Lexington Road
Winchester KY 40391

INVOICE NO.: 932590
SKO File No.: 5522/5777

MATTER NAME: General

TOTAL FEES FOR PROFESSIONAL SERVICES PER ATTACHED 7,844.00

COURTESY REDUCTION (784.40)

TOTAL CHARGES FOR EXPENSES AND OTHER SERVICES PER ATTACHED 0.00

INVOICE TOTAL \$ 7,059.60

TOTAL BALANCE DUE \$7,059.60

Ab

BILL DATE: July 2, 2020

Delta Natural Gas Company, Inc.
 Attn: John Brown, President
 3617 Lexington Road
 Winchester, KY 40391

General**LEGAL FEES**

DATE	IND	DESCRIPTION OF SERVICE	HOURS	RATE	AMOUNT
06/01/20	MLB	Emails with J. Brown and R. Black regarding HEA filing; finalize and complete HEA filing	0.40	320.00	\$ 128.00
06/02/20	MLB	Call with J. Brown and C. Mudd regarding [REDACTED]	0.70	320.00	224.00
06/02/20	MLB	Review CAK's notice that it agrees to serve as the administrator for HEA programs	0.20	320.00	64.00
06/03/20	MLB	Review HEA case filings; phone call with D. King, R. Black and J. Brown regarding HEA filings	1.20	320.00	384.00
06/05/20	MLB	Discuss [REDACTED]	0.20	320.00	64.00
06/05/20	KMB	Researched [REDACTED] rules	1.00	270.00	270.00
06/08/20	MLB	Review K. Sagan's research regarding [REDACTED]	0.30	320.00	96.00
06/08/20	MLB	Emails with J. Brown regarding HEA contract	0.10	320.00	32.00
06/09/20	MLB	Emails with L. Ain regarding City of London and City of Barbourville franchises; draft update to J. Steele; work on CPCN applications	0.30	320.00	96.00
06/09/20	MLB	Emails with CAK regarding HEA contract development	0.20	320.00	64.00
06/10/20	MLB	Emails with L. Ain and J. Steele regarding London and Barbourville franchise agreements; calendar deadlines for Barbourville franchise	0.40	320.00	128.00

DATE	IND	DESCRIPTION OF SERVICE	HOURS	RATE	AMOUNT
06/11/20	MLB	Emails with J. Steele regarding London franchise process; emails with L. Ain regarding error in London franchise summary; emails regarding Barbourville franchise	0.50	320.00	160.00
06/19/20	MLB	Search for Barbourville gas advertisement; email L. Ain	0.20	320.00	64.00
06/20/20	MLB	Emails with J. Steele regarding Barbourville franchise ad; review ad	0.30	320.00	96.00
06/21/20	MLB	Draft and submit electronic notice request; finalize application and exhibits; send to client	0.80	320.00	256.00
06/22/20	MLB	Emails with E. Bennett regarding GCR; send request for electronic case number to PSC; draft petition for confidential protection and cover letter	0.60	320.00	192.00
06/22/20	MML	Communication with M. Braun and prepare notice of election for GCR quarterly filing	0.20	235.00	47.00
06/22/20	MLB	Finalize and file Barbourville CPCN application; draft cover letter; emails with PSC obtaining case number	0.80	320.00	256.00
06/23/20	MLB	Work on GCR filing	1.60	320.00	512.00
06/23/20	MLB	Research [REDACTED] emails with J. Brown	2.20	320.00	704.00
06/23/20	MLB	Review data requests issued in COVID administrative docket and send to J. Brown	0.20	320.00	64.00
06/24/20	MLB	File GCR; send confidential versions to PSC	0.30	320.00	96.00
06/24/20	MLB	Review order regarding [REDACTED]	2.50	320.00	800.00
06/24/20	MLB	Status call with HEA team	1.00	320.00	320.00

*PLEASE INDICATE INVOICE NUMBER 932590 ON PAYMENT

DATE	IND	DESCRIPTION OF SERVICE	HOURS	RATE	AMOUNT
06/24/20	GEW	[REDACTED]	0.70	350.00	245.00
06/25/20	MLB	Discuss [REDACTED] [REDACTED] with L. Ingram; [REDACTED]	1.80	320.00	576.00
06/25/20	LWI	Confer M. Braun [REDACTED] [REDACTED]	0.50	420.00	210.00
06/26/20	MLB	Review CPCN granting franchise to bid on Barbourville franchise; send to client	0.30	320.00	96.00
06/26/20	MLB	Emails with client regarding [REDACTED] [REDACTED] review order regarding implementation date	0.40	320.00	128.00
06/26/20	MLB	Review and revise [REDACTED] [REDACTED] compare notice to regulations; emails to R. Black	1.40	320.00	448.00
06/28/20	MLB	Review and suggest revisions [REDACTED] [REDACTED]	1.30	320.00	416.00
06/29/20	MLB	Draft data response regarding [REDACTED]	0.40	320.00	128.00
06/29/20	MLB	Review and revise Barbourville bid letter; phone call with Mr. Steele	0.60	320.00	192.00
06/30/20	MLB	Review and revise [REDACTED] [REDACTED] emails with J. Brown regarding same	0.70	320.00	224.00
06/30/20	MLB	Emails with J. Steele and L. Ain regarding the City of Barbourville franchise bid; emails with L. Ain regarding status of City of London franchise republication	0.20	320.00	64.00
SUBTOTAL			24.50		\$7,844.00

EXPENSES AND OTHER SERVICES

DATE	DESCRIPTION	AMOUNT
SUBTOTAL		0.00
GRAND TOTAL:		\$7,844.00

ATTORNEY/PARALEGAL SUMMARY

TIMEKEEPER	RANK	HOURS	RATE	AMOUNT
M. Braun	Member	22.10	320.00	\$7,072.00
L. W Ingram, III	Member	0.50	420.00	\$210.00
K. M Sagan-Buttleman	Associate	1.00	270.00	\$270.00
G. E Wuetcher	Of Counsel	0.70	350.00	\$245.00
M. M Loy	Paralegal	0.20	235.00	\$47.00

DELTA NATURAL GAS COMPANY, INC.**CASE NO. 2021-00185****FIRST ATTORNEY GENERAL DATA REQUEST****DATED JULY 14, 2021**

55. **Reconcile Professional Service Expenses from Tab 56 to Tab 59.** Tab 56, Schedule C-3, shows Account 9923000 A&G Outside Services Employed expense of \$1,114,263 for the Base Period (7 months actual and 5 months budget), an adjustment of \$202,650 to Base Period expenses, and an adjusted Forecasted Test Period expense of \$1,316,913. For the Base Period, Tab 59 shows combined Professional Service costs (the term “costs” is being used here because it is not clear if these amounts include both “expensed” and “capitalized” amounts) of \$1,510,113 for Delta (consisting of Outside Legal Services of \$114,793, Accounting-Audit of \$45,451, Accounting of \$155,183, and Professional Service Expenses of \$1,194,686). Address the following:
- a. Identify the costs by vendor at Tab 59 that are expensed, and the amount that are capitalized, by account number on Delta and PKY books. Explain if some of the costs at Tab 59 are capitalized, and explain and show how this impacts the reconciliation of costs between Tab 56 and Tab 59.
 - b. Per the above, reconcile the Delta Base Period Outside Services expense of \$1,114,263 (at Tab 56) to the Professional Service expenses of \$1,510,113 (Tab 59 per above), and identify the differences by name and amount of the related vendor (and identify the source/location of all reconciliations). Identify all other account number and related amounts at Tab 56 by that include outside professional costs, if this is necessary to reconcile to the larger amount of professional expenses shown at Tab 59. Also, identify those vendors by amount included the above summation of professional service expenses from Tab 59 that should be removed (along with any other vendors costs from Tab 59 that should be added), to reconcile to amounts at Tab 56. Also, explain and show how the capital versus expense treatment of these vendor costs impacts the reconciliation.

Response:

- a. All professional services on both Tab 56 and Tab 59 are included in expense in Account 923-Administrative & General Outside Services.
- b. See DR1-55 Attachment 1. The primary difference between the Base Period Outside Services expense is a difference in the Base Projected Period.

Base Actual Period

Tab 56 and Tab 59 both used the same Base Period Actual amounts by vendor. Tab 59 included \$26,513.07-Accounting Annual Audit that was also included in the amount for Vendor PwC. Tab 56 did not include the Accounting Annual Audit.

Base Projected Period

Tab 56 and Tab 59 used different methods for the Base Projected Period.

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

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

Tab 56 used the projected 2021 budget for April 2021 to August 2021. The budget was not projected at the vendor level.

Tab 59 projected the Base Projected Period by vendor using 5 months of the Base Period actual average by vendor.

Sponsoring Witness: Andrea Schroeder

b. Per the above, reconcile the Delta Base Period Outside Services expense of \$1,114,263 (at Tab 56) to the Professional Service expenses of \$1,510,113 (Tab 59 per above), and identify the differences by name and amount of the related vendor (and identify the source/location of all reconciliations). Identify all other account number and related amounts at Tab 56 by that include outside professional costs, if this is necessary to reconcile to the larger amount of professional expenses shown at Tab 59. Also, identify those vendors by amount included the above summation of professional service expenses from Tab 59 that should be removed (along with any other vendors costs from Tab 59 that should be added), to reconcile to amounts at Tab 56. Also, explain and show how the capital versus expense treatment of these vendor costs impacts the reconciliation.

TAB 59

	Base Period Actual 9/2020 through 3/2021			Base Period Projected 4/2021 through 8/2021			Base Period		
	Peoples			Peoples			Peoples		
	Delta	Kentucky	Total	Delta	Kentucky	Total	Delta	Kentucky	Total
Outside Services									
Legal									
Darrell L Saunders	1,732.50	-	1,732.50	1,238.00	-	1,238.00	2,970.50	-	2,970.50
Goss Samford	642.00	-	642.00	459.00	-	459.00	1,101.00	-	1,101.00
McCarter & English LLP	3,415.75	-	3,415.75	2,440.00	-	2,440.00	5,855.75	-	5,855.75
Stoll Keenon & Ogden PLLC	61,172.05	-	61,172.05	43,694.00	-	43,694.00	104,866.05	-	104,866.05
	<u>66,962.30</u>	<u>-</u>	<u>66,962.30</u>	<u>47,830.00</u>	<u>-</u>	<u>47,830.00</u>	<u>114,793.30</u>	<u>-</u>	<u>114,793.30</u>
Accounting - Annual Audit	26,513.07	-	26,513.07	18,938.00	-	18,938.00	45,451.07	-	45,451.07
Accounting - Other									
ADP	\$14,871.84	1,986.40	16,858.24	10,623.00	1,419.00	12,042.00	25,494.84	3,405.40	28,900.24
PwC	27,801.05	3,028.32	30,829.37	19,858.00	2,163.00	22,021.00	47,659.05	5,191.32	52,850.37
Schneider Downs	17,800.00	796.17	18,596.17	12,714.00	569.00	13,283.00	30,514.00	1,365.17	31,879.17
Various Accounting	24,200.00	39.11	24,239.11	17,286.00	28.00	17,314.00	41,486.00	67.11	41,553.11
	<u>\$84,672.89</u>	<u>\$5,850.00</u>	<u>\$90,522.89</u>	<u>60,481.00</u>	<u>4,179.00</u>	<u>64,659.00</u>	<u>145,153.89</u>	<u>#####</u>	<u>155,182.89</u>
Professional Service Expenses									
ALPHAGRAPHS #514	-	11.17	11.17	-	8.00	8.00	-	19.17	19.17
AVEVA SOFTWARE LLC	-	61.00	61.00	-	44.00	44.00	-	105.00	105.00
BLUEGRASS NEWSMEDIA LLC	225.00	-	225.00	161.00	-	161.00	386.00	-	386.00
CAPITAL LINK CONSULTANTS ⁽¹⁾	19,775.00	-	19,775.00	14,125.00	-	14,125.00	26,550.00	-	26,550.00
COLUMBIA GULF TRANSMISSION LL	10,710.00	-	10,710.00	7,650.00	-	7,650.00	18,360.00	-	18,360.00
COVERALL SERVICE COMPANY	8,404.74	-	8,404.74	6,003.00	-	6,003.00	14,407.74	-	14,407.74
DATATRANS SOLUTIONS INC	343.95	511.73	855.69	246.00	366.00	611.00	589.95	877.73	1,466.69
DBA ZONE INC (THE)	17.71	184.46	202.18	13.00	132.00	144.00	30.71	316.46	346.18
Delgasco	(\$120,532.85)	-	(120,532.85)	(86,095.00)	-	(86,095.00)	(206,627.85)	-	(206,627.85)

ELINK DESIGN INC	\$26.25	-	26.25	19.00	-	19.00	45.25	-	45.25
ESKER INC	\$3.28	17.08	20.36	2.00	12.00	15.00	5.28	29.08	35.36
Essential Utilities Inc	646,194.71	#####	666,090.24	461,568.00	#####	475,779.00	1,107,762.71	#####	1,141,869.24
EVAPAR INC	2,639.02	-	2,639.02	1,885.00	-	1,885.00	4,524.02	-	4,524.02
IDI CONSULTING LLC	5,529.57	9,179.43	14,709.00	3,950.00	6,557.00	10,506.00	9,479.57	#####	25,215.00
INTERNATIONAL BUSINESS MACHIN	1,147.80	1,707.70	2,855.49	820.00	1,220.00	2,040.00	1,967.80	2,927.70	4,895.49
IRON MOUNTAIN INC	3,078.87	-	3,078.87	2,199.00	-	2,199.00	5,277.87	-	5,277.87
IRTH SOLUTIONS LLC	11.10	16.52	27.62	8.00	12.00	20.00	19.10	28.52	47.62
ITERES GROUP LP	717.30	1,067.20	1,784.49	512.00	762.00	1,275.00	1,229.30	1,829.20	3,059.49
KENTUCKY MSO LLC	110.00	-	110.00	79.00	-	79.00	189.00	-	189.00
KING BEE DELIVERY LLC	26,698.10	-	26,698.10	19,070.00	-	19,070.00	45,768.10	-	45,768.10
MARVEL TECHNOLOGIES INC	671.38	998.88	1,670.25	480.00	713.00	1,193.00	1,151.38	1,711.88	2,863.25
MCGREGOR & ASSOCIATES INC	1,127.00	-	1,127.00	805.00	-	805.00	1,932.00	-	1,932.00
MIMECAST NORTH AMERICA INC	-	195.17	195.17	-	139.00	139.00	-	334.17	334.17
NATIONAL FIRE PROTECTION ASSOC	228.60	\$0.00	228.60	163.00	-	163.00	391.60	-	391.60
NATURAL ENERGY ENGINEERING SEI	3,903.88	\$0.00	3,903.88	2,788.00	-	2,788.00	6,691.88	-	6,691.88
NEW VISTA OF THE BLUEGRASS INC	497.55	\$0.00	497.55	355.00	-	355.00	852.55	-	852.55
OPEN TEXT INC	294.18	437.68	731.85	210.00	313.00	523.00	504.18	750.68	1,254.85
PANTECHS LABORATORIES INC	9,872.97	-	9,872.97	7,052.00	-	7,052.00	16,924.97	-	16,924.97
PEAK TECHNICAL STAFFING USA	59.12	87.96	147.08	42.00	63.00	105.00	101.12	150.96	252.08
Peoples Natural Gas	-	3,185.46	3,185.46	-	2,275.00	2,275.00	-	5,460.46	5,460.46
PNG COMPANIES LLC	2,618.34	1,997.11	4,615.45	1,870.00	1,427.00	3,297.00	4,488.34	3,424.11	7,912.45
PRESIDIO NETWORKED SOLUTIONS I	-	57.86	57.86	-	41.00	41.00	-	98.86	98.86
PRIME GROUP LLC THE	6,520.00	-	6,520.00	4,657.00	-	4,657.00	11,177.00	-	11,177.00
SCHNEIDER DOWNS & CO INC	-	9.61	9.61	-	7.00	7.00	-	16.61	16.61
SECUREWORKS INC	-	558.24	558.24	-	399.00	399.00	-	957.24	957.24
SMART ENERGY WATER	9.54	16.48	26.02	7.00	12.00	19.00	16.54	28.48	45.02
TACTICAL IT GROUP LLC	1,057.50	-	1,057.50	755.00	-	755.00	1,812.50	-	1,812.50
TESTA CONSULTING SERVICES INC	52.48	78.08	130.56	37.00	56.00	93.00	89.48	134.08	223.56
TIME WARNER	406.90	-	406.90	291.00	-	291.00	697.90	-	697.90
TOM MCCAY	7,000.00	-	7,000.00	5,000.00	-	5,000.00	12,000.00	-	12,000.00
S&P Global Platts	9,313.14	-	9,313.14	6,652.00	-	6,652.00	15,965.14	-	15,965.14
PNC Bank	6,735.55	-	6,735.55	4,811.00	-	4,811.00	11,546.55	-	11,546.55
Various vendors < \$1,000	5,989.61	(543.53)	5,446.08	4,278.00	(388.00)	3,890.00	10,267.61	(931.53)	9,336.08
	<u>661,457.28</u>	<u>#####</u>	<u>701,188.08</u>	<u>472,469.00</u>	<u>#####</u>	<u>500,849.00</u>	<u>1,126,575.28</u>	<u>#####</u>	<u>1,194,686.08</u>
Total Professional Services	839,605.54	45,580.80	885,186.34	599,718.00	32,558.00	632,276.00	1,431,973.54	78,140.80	1,510,113.34
Accounting - Annual Audit - Tab 59 Display Correction			<u>26,513.07</u>			<u>18,938.00</u>			<u>45,451.07</u>
Tab 59 without Accounting - Annual Audit			858,673.27			613,338.00			1,464,662.27

⁽¹⁾ \$7,350 has been excluded from Capital Link Consultants fees as this portion is deemed to be lobbying.

Base Period 12 ME 8/31/21

Line Number	Account Number	Base Period 12ME 8/31/21 (7 Actual + 5 Budget)	Adjustments	Forecast Period at Current Rates	Proposed Increase	Forecast Period at Proposed Rates
60	9923000	9923000 Admin & General - Outside Services Employed		1,114,263		

TAB 56

TAB 59

Base Period Actual - 9/20/2021 to 3/31/2021 (Tab 56 and Tab 59)

\$ 858,673.27 Does not include \$26,513.07 Accounting Annual Audit Fee \$ 885,186.34 Includes \$26,513.07 Accounting Annual Audit Fees also included in Vendor PwC

Base Period Projected - 4/1/2021 to 8/31/2021

TAB 56 Budget 4/1/2021 to 8/31/2021

Tab 56	Budget 4/1/2021 to 8/31/2021	Tab 59
April	\$ 51,299.00	
May	49,920.00	
June	51,261.00	
July	51,239.00	
August	51,871.00	
	<u>\$ 255,590.00</u>	

Seven month base period actual monthly average for five month projected period.

Legal	Vendor
-	
1,238.00	Darrell L Saunders
459.00	Goss Samford
2,440.00	McCarter & English LLP
43,694.00	Stoll Keenon & Ogden PLLC
<u>47,831.00</u>	

18,938.00 Accounting - Annual Audit Also included in Vendor PwC

Accounting - Other	Vendor
12,042.00	ADP
22,021.00	PwC
13,283.00	Schneider Downs
17,314.00	Various Accounting
<u>64,660.00</u>	
Professional Service Expenses	
8.00	ALPHAGRAPHICS #514
44.00	AVEVA SOFTWARE LLC
161.00	BLUEGRASS NEWSMEDIA LLC
14,125.00	CAPITAL LINK CONSULTANTS (1)
7,650.00	COLUMBIA GULF TRANSMISSION LLC
6,003.00	COVERALL SERVICE COMPANY
611.00	DATATRANS SOLUTIONS INC
144.00	DBA ZONE INC (THE)
(86,095.00)	Delgasco
19.00	ELINK DESIGN INC
15.00	ESKER INC
475,779.00	Essential Utilities Inc
1,885.00	EVAPAR INC
10,506.00	IDI CONSULTING LLC
2,040.00	INTERNATIONAL BUSINESS MACHINES
2,199.00	IRON MOUNTAIN INC
20.00	IRTH SOLUTIONS LLC
1,275.00	ITERES GROUP LP
79.00	KENTUCKY MSO LLC
19,070.00	KING BEE DELIVERY LLC
1,193.00	MARVEL TECHNOLOGIES INC
805.00	MCGREGOR & ASSOCIATES INC

139.00	MIMECAST NORTH AMERICA INC
163.00	NATIONAL FIRE PROTECTION ASSOCIATION
2,788.00	NATURAL ENERGY ENGINEERING SERVICES
355.00	NEW VISTA OF THE BLUEGRASS INC
523.00	OPEN TEXT INC
7,052.00	PANTECHS LABORATORIES INC
105.00	PEAK TECHNICAL STAFFING USA
2,275.00	Peoples Natural Gas
3,297.00	PNG COMPANIES LLC
41.00	PRESIDIO NETWORKED SOLUTIONS INC
4,657.00	PRIME GROUP LLC THE
7.00	SCHNEIDER DOWNS & CO INC
399.00	SECUREWORKS INC
19.00	SMART ENERGY WATER
755.00	TACTICAL IT GROUP LLC
93.00	TESTA CONSULTING SERVICES INC
291.00	TIME WARNER
5,000.00	TOM MCCAY
6,652.00	S&P Global Platts
4,811.00	PNC Bank
<u>3,890.00</u>	Various vendors < \$1,000
500,848.00	
632,277.00	Total Professional Services Base Period Projected - Not Adjusted
\$1,517,463.34	
<u>7,350.00</u>	Footnote 1 - Tab 59 - Lobbying Excluded from Base Period
\$1,510,113.34	

1,114,263.27

\$

1,114,263.27

DELTA NATURAL GAS COMPANY, INC.**CASE NO. 2021-00185****FIRST ATTORNEY GENERAL DATA REQUEST****DATED JULY 14, 2021**

56. **Explain Significant Increase in Outside Services Employed from 2019 to Base Period August 31, 2021.** Tab 56, Schedule C-3, page 1, for Account 923 Outside Services Employed, shows expenses of \$1,114,263 for the Base Period (7 months actual and 5 months budget). Tab 41, page 99, for Account 923, Outside Services Employed, shows expenses of \$717,427 for December 31, 2020, and expenses of \$289,200 for December 31, 2019. Address the following:
- a. Explain the reasons for the significant increase in Outside Services Employed expense, from \$289,200 in 2019, to \$717,429 in 2020, to \$1,114,263 for the Base Period. Provide all supporting documentation and calculations supporting the reasons for the increase in these expenses.
 - b. Explain how much of the increase in Outside Services Employed expenses from 2019 to the Base Period is a result of increases in expenses being allocated (or direct assigned) from PNG and Essential to Delta (and PKY), and identify this impact by showing the amount of Outside Services Employed expenses allocated (and separately show the amounts direct assigned) from PNG and Essential to Delta (and PKY) from 2019 through the Base Period, and identify changes by vendor name and amount.
 - c. For each of the years 2019, 2020 and the Base Period, provide the twelve largest vendor names and related expense amounts comprising the related total Outside Services Employed (Account 923) expense account balance, and explain if the change in expenses for these vendors is driving the significant increase in expenses from 2019 through the Base Period and provide a reconciliation to support this conclusion. For each vendor, describe the services provided.
 - d. If not provided in (c) above, identify the names and related expenses of those vendors that are primarily contributing to the significant increase in Outside Services Employed expense of Delta (and PKY) from 2019 through the Base Period. For each vendor, describe the services provided.
 - e. Regarding the vendors identified in (c) and (d) above for 2019, 2020, and the Base Period, explain which of these vendors expenses represent recurring expenses for future years and which represent one-time or non-recurring costs for the future, and provide supporting documentation for the Company's conclusion. For each vendor, describe the services provided.
 - f. Regarding the vendors identified in (c) and (d) above, provide a copy of the related contract (or other supporting documents if a contract is not available) supporting the expense, and identify the terms of the contract that support the cost as a recurring or non-recurring contract, or otherwise explain why this type of cost is recurring each year (and provide documentation to support this).

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

FIRST ATTORNEY GENERAL DATA REQUEST
DATED JULY 14, 2021

- g. Regarding vendors and expenses in (c) and (d) above, explain which of these vendor's expenses have been included in rate case expense for this rate case, and reconcile to those amounts.

Response:

- a. The approximate \$428,000 increase noted comparing 2020 with the previous year is primarily the result of \$523,539 allocated from Essential Utilities through PNG to Delta and PKY during 2020. The base year amount for Professional Services of \$1,114,263 includes the 7 months YTD 3/31/21 actuals of \$858,673 plus 5 months of budget totaling \$255,590. \$666,090 of the \$858,673 actual charges were from Essential.
- b. Refer to (a) above for the increase from Essential. The related amounts in Professional Services from Peoples are \$9,481 for 2019, \$10,601 for 2020 and \$7,912 for the base period.
- c. See the response to Question 54 (c) for the listing of largest vendors. See (a) above for the details surrounding the increase.
- d. See (a).
- e. We anticipate the level of outside services to be recurring.
- f. See attached for copies of agreements in place.
- g. Per the attachment to AG-1 #85, \$7,420 of Stoll Keenon Ogden fees and \$5,715 of the Prime Group expenses were incurred prior to the March 31, 2021 cut off of actual expenses in the base period. These amounts settle to a regulatory asset account on the balance sheet so have had no impact on the Base Period. Similarly, no rate case expenses were included in the budgeted months of the base period.

Sponsoring Witness: Andrea Schroeder

**King Bee Delivery LLC.
Agreement**

This agreement made this 9/29/16 between King Bee Delivery Inc, hereinafter referred to as "Courier" and Delta Natural Gas Company, Inc. as "The Customer".

WITNESSETH:

Whereas, the Courier is engaged in the delivery business and is willing to provide automotive equipment satisfactory for the transportation of bags, small boxes, small supplies, advertising material, various documents such as checks, deposits other than cash, and security storage bags referred to collectively as "Freight", Whereas, the Customer is willing to enter into agreement with the Courier, whereby the Courier, as independent contractor, will transport said material between the respective branch offices, and other locations deemed appropriate and necessary.

Term

The initial term of this Agreement will be for two (2) year beginning, 9/29/16 and ending on, 9/29/2018 the parties may renew the Agreement for additional one (1) year terms by mutual written agreement signed by both parties.

Now, therefore, in consideration of these premises, and the covenants and agreement contained herein, and other valuable consideration, the receipt and sufficiency of which are acknowledged hereby, and the Courier and The Customer hereby agree as follows:

Vehicles and Drivers. The Courier agrees to furnish a sufficient number of suitable vehicles depending solely upon the scheduling needs as determined by the Customer with qualified drivers. These vehicles and drivers shall provide services between and among the branches, and other locations deemed appropriate and necessary as defined on the attached schedule. Said schedule may be amended from time to time by the Customer.

Supplies. The Courier agrees to pay for all drivers and for all gasoline, oil, tires, garaging, parts or other supplies, and to make and pay for all maintenance and repairs, which may be needed in order to operate the vehicles in a safe manner and otherwise provide said transportation.

Accident insurance and Indemnity. The Courier agrees to procure and maintains, during the term of this agreement, \$1,000,000.00 combined single limit general automobile liability insurance covering bodily injury, liability, and property damage, and \$2,000,000.00 public liability insurance, all in a form and substance suitable to the Customer and their counsel. A certificate or certificates of such insurance shall be delivered to the Customer upon the execution of this Agreement and shall be delivered annually thereafter upon any renewal agreed to by the parties.

- King Bee will purchase and maintain workers compensation insurance for its employees.
- Delta Natural Gas Company, Inc. and Subsidiaries is named as Additional Insured on both Auto and General Liability insurance policies.
 - Shall provide a Waiver of Subrogation on Auto and General Liability policies.

In addition, Courier agrees to release, protect, indemnify and save harmless the The Customer from any and all liability by reason of accidents or injuries of any kind which may result from operation of said vehicles, including indemnifying the Customer for any and all cost, including attorney's fees, incurred in connection with defending any action brought against the Customer with respect to said vehicles.

Valuable Papers Reconstruction Insurance. The Courier agrees to purchase and maintain, during the term of this Agreement, a valuable paper reconstruction insurance policy which will provide coverage to:

Reconstruct deposits picked up from the Customer's branches.

Reconstruct microfilmed and non-microfilmed checks and non-negotiable securities. The coverage under this policy shall begin when the checks are picked up at the branches and cease when they are delivered at the Customer's processing center, which includes any location in which the Courier makes pick-ups and/of deliveries. This policy shall be written under an "All Risk" form with a \$25,000.00 limit the courier service will not transport cash and will not be responsible if cash has been placed in a sealed bag.

Taxes and License. The Courier agrees to pay all state and federal taxes, to maintain all registration, drivers' and public utility licenses, which may be required by the constituted authorities, and the Customer shall not be responsible therefore.

Compensation. The "The Customer" hereby agrees to pay the "Courier" for the delivery services herein provided for in accordance with Exhibit A net 30 days.

SCOPE OF SERVICES

Commencing on the Effective Date, Courier shall furnish Courier Services to The Customer in accordance with the Shipment / Pricing Schedule, attached to this Agreement as Exhibit A and made a part hereof.

All Property tendered to Courier for transportation pursuant to this Agreement shall be so tendered in a Package.

The Customer is responsible for properly assembling Shipments in Packages per agreement, which will be adequate and timely, and adequately preparing each Shipment for transportation. Courier will reject any package that is not properly assembled by The Customer per this Agreement.

Courier reserves the right to reject a Shipment at any time when such Shipment would likely endanger or cause damage or delay to other commodities, which are part of the regular route scheduling, being transported or to be transported by Courier, equipment or personnel, or if the transportation of the commodity tendered to Courier is prohibited by law. Carrier shall protect The Customer's Shipments by enforcing this right to reject shipment with Carrier's other customers.

Upon the tender to Courier of any Property for transportation for or on behalf of The Customer, Courier shall furnish The Customer with such receipt, bill of lading or similar document as is customarily furnished by Courier.

Customer shall hold Courier harmless from all claims or losses, including attorney fees or other expenses, arising from any hazardous or infectious substance, or illegal thing of any kind, which is tendered to Courier for delivery, provided Courier did not have actual knowledge of such facts.

PERFORMANCE

Courier agrees to provide timely service in accordance with schedules as defined in the Shipment Schedules per Exhibit A.

The performance of service shall be determined by the delivery times among and between the Customer branch and Operations sites. There will be a thirty (30) minute grace period added to each of the delivery route legs, as defined in the Shipment Schedules in Exhibit A. The 30 minute grace period is not cumulative - each leg must not be later than 30 minutes of the designated delivery time. If a delivery time is more than 30 minutes past the agreed upon Shipment Schedule it will be considered late and an incident report must be sent to Customer.

In the event that Customer shall provide Courier with inaccurate information as to the intended destination of any shipment or the event that the consignee is not present or willing to accept delivery, Courier will notify Customer immediately and return package to origination or deliver per Customer direction. Customer will pay the mutually agreed upon rate for the return of the package.

TERMINATION

Without Cause At any time during the initial or any successive term of this Agreement, The Customer and or Courier may terminate this Agreement, without cause, upon thirty (30) days prior written notice to the other party.

With Cause Each party shall have the right to terminate this Agreement by written notice to the other if a party has materially breached any obligation herein and such breach remains uncured for a period of thirty (30) days after written notice of such breach is sent to the other party. Insolvency or customer bankruptcy: On the occurrence of any of the following, the Agreement will automatically terminate unless the non-affected party elects to have the Agreement continue:

The admission by either party in writing of its inability to pay its debts generally or the making of a general assignment for the benefit of creditors;

Any affirmative act of insolvency by either party of the filing by or against any party of any petition or action under any bankruptcy, reorganization, insolvency arrangement, liquidation, dissolution or moratorium law, or any other law or laws for the relief of, or relating to, debtors; or the subjection of a material part of either party's property to any levy, seizure, assignment or sale for or by; any creditor, third party of governmental agency.

Breach by Courier. This is defined as failure by Courier to perform required courier service to the Customers' requirements and satisfaction without proper correction of service to the original specifications or equivalent within a one (1) day period and/or failure to maintain insurance coverage as previously specified. If there is a breach of contract, as defined above, the Customer has a right to cancel this contract with one (1) week written notice to the Courier.

POST TERMINATION RESPONSIBILITIES

Upon termination of this Agreement, Courier will immediately return to The Customer all The Customer's Property and any and all other items owned or consigned by the Customer if any, then in the possession of Courier per direction of the Customer

No termination of this Agreement shall discharge or excuse completion of or performance of any service liability or obligation of Courier herein undertaken or occurring prior to the effective date of such termination.

SUCCESSORS

All of the rights of The Customer hereunder shall inure to the benefit of its successors and assigns, and all the obligations of the Courier shall bind Courier its successor and assigns provided, however, that any successors to Courier or assignee of Courier must be approved by the Customer.

FORCE MAJEURE

Neither party to this Agreement shall be liable for failure to perform or delay in performance of any of its obligations under this Agreement (except payment of amounts already due and owing) where such failure or delay results from any act of God, military operation, national emergency, civil commotion, or utility, or the order, requisition, request or recommendation of any government agency or acting government authority, or any party's compliance therewith, or government probation, regulation, or priority, or any change in laws or regulations which prevent any party from providing services required by this Agreement, or any other cause beyond any party's reasonable control whether similar or dissimilar to the foregoing causes.

INDEMNIFICATION

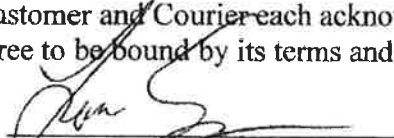
Other than as provided herein, Courier shall protect, indemnify and hold The Customer harmless from and against any and all claims, demands, actions, suit, proceedings, judgments, damages, liabilities, costs and/or expenses submitted and filed in a timely manner, including reasonable attorneys' fees, arising out of or in any manner resulting from damage to or destruction of personal or real property of The Customer nor third parties or the death or injury to persons, including, but not limited to, employees or invitees of The Customer nor of Courier, which damage, or destruction, death or injury results from or is caused by the fault, negligence, act or omission of Courier in connection with its performance under this Agreement.

CONFIDENTIALITY

Courier shall have access to confidential business and customer information of the Customer in the performance of this Agreement. Courier acknowledges that it shall be handling confidential information and covenants and warrants that it will keep all such information in the strictest confidence during and for 5 years after contract terminates.

In witness whereof, the parties hereto have caused this Agreement to be executed on the day and year first mentioned above.

The Customer and Courier each acknowledge that they have read this Agreement, understand it, and agree to be bound by its terms and conditions.


Bee Line Courier Service, Inc.,

Date

10-17-16


Delta Natural Gas Company, Inc.

Date

10-19-16

Kingbee Delivery LLC.
Delta Gas Service Quote
Schedule A

Below are the times we would make stops M-F

NOT RELEVANT - DETAILED DELIVERY / PICK UP INFORMATION



\$12.90 per stop per day x 12

\$19.00 per day afternoon line haul Lexington to Winchester to Lexington

\$173.80 per day

**Bluegrass Office Systems
Copier Maintenance Supply Agreement**

Customer Name DELTA NATURAL GAS
Address 3617 LEXINGTON RD
City WINCHESTER
State KY Zip 40391
Attention: JEFF STEELE
Billing Address 8112 SOUTH US 25
City CORBIN
State KY Zip 40701

C5840i SN 2YJ02169
Model _____ Beginning Meter _____
Effective _____
Serial Number 2YJ02169
Quarterly Annual Charge \$400.00
Plus Applicable Taxes _____
Quarterly/Annual Copies _____
Included 40,000
Quarterly Overage based at .01
All Color Copies billed at .06

Customer agrees to purchase, and Dealer agrees to provide maintenance service for the equipment identified above, in accordance with the terms and conditions listed below. No terms or conditions, expressed or implied, are authorized unless they appear on the original agreement, signed by the customer and the principal.

This contract covers both the labor and materials of an unlimited number of adjustments, repairs, and replacement of parts as necessitated by normal usage of the machine. Damage or loss resulting from misuse or perils such as fire, problems related to electricity, theft, or water damage are NOT covered. Service calls caused by use of alien parts, components, modifications, or unqualified personnel to effect repairs are NOT covered. Execution of a contract service call will be made during our normal business hours at the installation specified. We are NOT responsible for service required due to use of inferior or incompatible supplies.

This agreement shall become effective upon acceptance by Bluegrass Office Systems, Inc. The agreement will remain in effect for the term of the lease and any renewal (if equipment is leased) or 60 months (if purchased) and will automatically renew from year to year unless we receive a written cancellation notice. We must have the cancellation notice by either party 30 days prior to the end of the current term. Customer agrees to pay contract charges in advance at the beginning of the billing period. A 1.5% late fee will incur if not paid by the due date. We have the right to increase maintenance rates on an annual basis, in amounts not to exceed 15%. This contract is not transferable from the original purchaser.

Labor services covered during a contract service call include lubrication of the unit and the adjustment, repair, or replacement of functional parts or elements. Supplies included are drums and toner cartridges. Additional toner or supplies will be provided at the discretion of BOS if manufacturer yields for toner consumption is exceeded. Weekly maintenance tasks such as cleaning copy glass, copy board cover, minor paper jams, fluid levels, and keeping the correct paper in the unit are to be performed by key operator(s). This agreement only covers the initial networking at time of set-up. If additional networking issues should occur, a credit card must be kept on file and the initial charge of \$145.00 be processed before a technician begins work on your copier.

There shall be added to the charges provided for in this Complete Care Guarantee amounts equal to any taxes, however designated, levied or based on such charges on this guarantee or on the services rendered or parts and supplies pursuant hereto, including State, Local, privilege or excise taxes, or amounts in lieu thereof paid or payable by BOS in respect of the foregoing exclusive, however, of taxes based on net income.

If the equipment is traded in on new Bluegrass Office Systems equipment, any unused paid portion of the yearly contract shall be prorated and applied towards the maintenance of the new equipment. This agreement is not transferable to a third party. No portion of this contract is refundable except as noted above.

By signing below, you hereby state that you understand and agree to the terms and conditions of this agreement.

X

Customer Signature

Dealer Signature

Date

Date



FAX SIGNED FORM TO: _____

One Time Service/ Special Service Agreement

Customer Name: Delta Natural Gas Customer # 9819

Franchised Business Owner Name: Nesta's Cleaning Franchise # F212

Address of Service: <u>3617 Lexington Road, Winchester KY 40391</u>	
Billing Address: _____	Purchase Order # _____
Main Contact: <u>Jeff Steele</u>	Service Days: <u>Mon Tue Wed Thu Fri Sat Sun</u>
Main/Cell Phone: <u>859-744-6171</u> Fax # _____	Start Date: <u>11/21/2020</u>
Email: <u>jsteele@deltagas.com</u>	Completion Date: <u>11/21/2020</u>
Total Service Fee \$ <u>1886.78</u> <small>(plus applicable tax)</small>	Square Feet: _____

Type of Service to be Completed:

- | | | | |
|--|--|---|---|
| <input type="checkbox"/> Initial Clean | Hard Floor Care | Carpet/Upholstery Care | Other Misc. Special Services |
| <input checked="" type="checkbox"/> Special Function Clean-Up | <input checked="" type="checkbox"/> Strip and Refinish | <input type="checkbox"/> Hot water extraction | <input checked="" type="checkbox"/> Additional day of service |
| <input checked="" type="checkbox"/> Blind Cleaning | <input type="checkbox"/> Scrub and Recoat | <input type="checkbox"/> Low Moisture/Encapsulation | <input type="checkbox"/> |
| <input checked="" type="checkbox"/> Interior Windows | <input type="checkbox"/> Spray Buffing | <input type="checkbox"/> Furniture/Fabric Cleaning | <input type="checkbox"/> |
| <input checked="" type="checkbox"/> Exterior Windows | <input type="checkbox"/> Burnishing | <input type="checkbox"/> | <input type="checkbox"/> |
| <input type="checkbox"/> No Touch Restroom Machine Cleaning | <input type="checkbox"/> Machine Scrub | <input type="checkbox"/> | <input type="checkbox"/> |
| <input checked="" type="checkbox"/> Decontamination/Terminal Clean | <input type="checkbox"/> Grout Cleaning | <input type="checkbox"/> | <input type="checkbox"/> |

Other: (Include description and comments below)

Terms and Conditions:

- Cleaning chemicals, equipment and tools necessary to perform the service will be provided by the Franchised Business Owner, unless otherwise specified herein. Water, light and power necessary to perform the service are the responsibility of the Customer. Any additional items required for performance of the services must be included in 'Other/Comments' section above.
- Service to be provided by a Coverall Franchised Business Owner or subcontractor.
- Customer shall be responsible to pay the above Service Fee upon completion, plus any taxes due on services.
- Invoicing will occur on the first business date after the date indicated and the amount due will be payable pursuant to the terms indicated on the invoice (NET 10 Days) unless otherwise agreed in writing. Any concern about the service should be reported to the Coverall Support Center immediately. Failure to notify Coverall that service is unacceptable within 5 calendar days of the service date will deem the service acceptable.
- In the event of delay in payment of more than 30 calendar days beyond the due date, an interest charge not to exceed 1.5% or the amount legally allowed within the state in which service is provided, whichever is less, may be assessed.

Agreement Terms Accepted By (Customer): [Signature] JEFF STEELS Date: 11/24/20
Sign Print

Services Completed & Acceptable (Customer): [Signature] JEFF STEELS Date: 11/24/20
Sign Print

Franchised Business Name: _____

Franchised Business Owner: _____ Date: _____
Sign Print

Coverall Representative: _____ Date: _____
Sign Print

COVERALL

Service Agreement

The Undersigned ("CUSTOMER") hereby accepts the proposal of N.G.T. Corporation doing business as Coverall Service Company ("COVERALL"), and the parties agree that COVERALL will supply Custodial Services for CUSTOMER'S premises located at:

Customer: Delta Natural Gas Company, Inc.
 Address: 3617 Lexington Rd
 City: Winchester State: Kentucky Zip: 40391

Upon the following terms:

1. COVERALL'S service charge will be **\$2,643.00 plus applicable tax** per month, to include **5X WEEK** service. Initial 90

The Custodial Services are to be performed in the evening, unless otherwise agreed to by the parties.

2. CUSTOMER acknowledges that COVERALL will assign the services and rights under this agreement to a qualified Franchise Owner or will delegate all Custodial Services to be performed hereunder to a COVERALL subcontractor.
3. Included in the service charge will be service, cleaning supplies, and any equipment which will be furnished by the COVERALL franchisee. The service charge does not include liners, seat liners, paper supplies, and toiletries, which can be provided at CUSTOMER'S expense, at competitive prices. The service charge also does not include any use tax, tax on sales, services or supplies, or other such tax, which taxes shall be paid by CUSTOMER. CUSTOMER agrees to reimburse COVERALL the amount of any such taxes if paid by COVERALL on CUSTOMER'S behalf.
4. All Custodial Services specified in the "Work Schedule" attachment (Exhibit A) of this proposal will be provided to CUSTOMER in a satisfactory manner.
5. All COVERALL franchisees have successfully completed COVERALL'S comprehensive training program and are required to carry liability insurance, a Custodial bond and workers compensation as specified on the attached certificate of insurance.
6. COVERALL integrates HIPAA compliant processes within their franchise system.
7. Additional services, unless included in COVERALL'S service charge and work schedule, can be performed upon request, priced per occurrence, at CUSTOMER'S expense, include:

		<u>Quote Upon Request</u>	<u>Area and Square Footage</u>
a.	Strip & Refinish Floors	<u>Quote Upon Request</u>	
b.	Scrub & Recoat Floors	<u>Quote Upon Request</u>	
c.	Burnish Floors	<u>Quote Upon Request</u>	
d.	Hot Water Extract Carpets	<u>Quote Upon Request</u>	
e.	Window Washing	<u>Quote Upon Request</u>	
f.	Initial Cleaning	<u>\$2,229.00</u>	<u>18,577 SQ. FT.</u>
g.	Other	<u>Quote Upon Request</u>	

***Moving of furniture not included ***
 *** Pricing valid for 30 days***

Additional services accepted by: 
 Signature

(Upon decline of an initial clean, COVERALL will need 30 to 45 days to bring the facility up to standard)

8. (a) **The term and service charge of this Service Agreement is for one (1) year.** This one-year period shall begin on the date services are scheduled to begin. This contract shall automatically extend for additional one (1) year periods, unless at least thirty (30) days prior to each anniversary of the date services are scheduled to begin, either party gives the other written notice of its intent not to renew.



- 8. (b) Upon each renewal of the Term, the service charge then in effect will automatically be increased on the next full month billing period by 2%, or 50% of the percentage increase to the state minimum wage rate, whichever is greater, rounded to the nearest whole dollar, to account for Franchised Business Owner's increased cost of labor, supplies and services.
 - (c) **Termination/Notice:** If a party to this Contract fails to perform according to its obligations (the non-performing party"), the party claiming non- performance shall send the non-performing party written notice specifying the particular manner of non-performance. This notice will provide that the non-performing party will have fifteen (15) days from receipt of the notice to cure or correct the items of non-performance. If these items have not been corrected or cured within this fifteen (15) day period, the claiming party may issue a thirty (30) day written notice of termination and/or pursue other available remedies for default.
 - (d) Notwithstanding the above, COVERALL may, but shall not be obligated to, terminate this Contract immediately for non-payment by CUSTOMER for cleaning charges due hereunder.
- 9. The service charge will remain in effect for one year unless there is an increase in service frequency or work specifications. In the event of such changes, CUSTOMER will advise COVERALL accordingly, and an adjustment in the service charge, as agreed to by the parties, will be made.
- 10. **All payments including special services must be submitted to the COVERALL office. No payments shall be made directly to a Coverall franchisee or Subcontractor.**
- 11. CUSTOMER agrees that it will not employ or contract with any COVERALL employee, subcontractor, franchisee, or any of the franchisee's employees during the term of this agreement or for one hundred and eighty (180) days after termination of this contract, without COVERALL'S written consent.
- 12. COVERALL will bill CUSTOMER monthly, and CUSTOMER agrees to pay COVERALL the amount that is due and owing under the terms of this contract within 10 days of billing date. Late payments are subject to a finance charge of 1.5% per month. In the event of default on payment, CUSTOMER agrees to pay COVERALL'S attorney's fees and costs for collection.
- 13. Services shall be performed as scheduled with the exception of the following six (6) legal holidays: New Years Day, Memorial Day, Independence Day, Labor Day, Thanksgiving Day and Christmas Day. However, service can be provided on these holidays at an additional cost if required. Services shall be scheduled during the hours approved or directed by manager/owner.
- 14. If there is an "Additional Special Services" Addendum attached to this Contract, and if CUSTOMER cancels any periodic special services described therein for which a prorated monthly charge is included in CUSTOMER'S total monthly service charge, any amount owing by CUSTOMER for special services performed prior to the cancellation shall be payable in full no later than five (5) days after the cancellation.
- 15. The undersigned warrant and represent that they have full authority to enter into this Agreement, and that it will be binding upon the parties and their respective successors and assigns.
- 16. This Contract and attached exhibits constitute the complete agreement of the parties concerning the provision of cleaning services to the CUSTOMER, and supersedes all other prior or contemporaneous agreements between the parties, whether written or oral, on the same subject. No waiver or modification of this Contract shall be valid unless in writing and executed by COVERALL and CUSTOMER. Additionally, in no event shall the terms and conditions of any purchase order or other form subsequently submitted by CUSTOMER to COVERALL becomes a part of this Contract, and COVERALL shall not be bound by any such terms and conditions.

CUSTOMER

Sign:

JEFF STEELE - DIRECTOR Adm. Services

Print Name and Title •

Delta Natural Gas Company, Inc.

Customer •

jsteele @ Deltagas.com

E-mail Address •

Date

May 29, 2019

COVERALL SERVICE COMPANY

By:

Kemberlee Conley, Regional Director

Print Name and Title •

May 10, 2019

Date •

July 1, 2019, Monday

Service Start Date •



FAX SIGNED FORM TO: _____

One Time Service/ Special Service Agreement

Customer Name: Delta Natural Gas Customer # 9819

Franchised Business Owner Name: Nesta's Cleaning Franchise # F212

Address of Service: <u>3617 Lexington Road, Winchester KY 40391</u>	
Billing Address: <u>Same</u>	Purchase Order # _____
Main Contact: <u>Jeff Steele</u>	Service Days: <u>Mon Tue Wed Thu Fri Sat Sun</u>
Main/Cell Phone: <u>859-744-6171</u> Fax # _____	Start Date: <u>07/07/2019</u>
Email: <u>jsteele@deltagas.com</u>	Completion Date: <u>07/07/2019</u>
Total Service Fee \$ <u>1,975</u> <small>(plus applicable tax)</small>	Square Feet: _____

Type of Service to be Completed:

- | | | | |
|--|---|---|---|
| <input checked="" type="checkbox"/> Initial Clean | <input type="checkbox"/> Hard Floor Care | <input type="checkbox"/> Carpet/Upholstery Care | <input type="checkbox"/> Other Misc. Special Services |
| <input checked="" type="checkbox"/> Special Function Clean-Up | <input type="checkbox"/> Strip and Refinish | <input type="checkbox"/> Hot water extraction | <input type="checkbox"/> Additional day of service |
| <input checked="" type="checkbox"/> Blind Cleaning | <input type="checkbox"/> Scrub and Recoat | <input type="checkbox"/> Low Moisture/Encapsulation | <input type="checkbox"/> |
| <input checked="" type="checkbox"/> Interior Windows | <input type="checkbox"/> Spray Buffing | <input type="checkbox"/> Furniture/Fabric Cleaning | <input type="checkbox"/> |
| <input checked="" type="checkbox"/> Exterior Windows | <input type="checkbox"/> Burnishing | | <input type="checkbox"/> |
| <input checked="" type="checkbox"/> No Touch Restroom Machine Cleaning | <input type="checkbox"/> Machine Scrub | | <input type="checkbox"/> |
| <input checked="" type="checkbox"/> Decontamination/Terminal Clean | <input type="checkbox"/> Grout Cleaning | | <input type="checkbox"/> |

Other: (include description and comments below)

Terms and Conditions:

- Cleaning chemicals, equipment and tools necessary to perform the service will be provided by the Franchised Business Owner, unless otherwise specified herein. Water, light and power necessary to perform the service are the responsibility of the Customer. Any additional items required for performance of the services must be included in 'Other/Comments' section above.
- Service to be provided by a Coverall Franchised Business Owner or subcontractor.
- Customer shall be responsible to pay the above Service Fee upon completion, plus any taxes due on services.
- Invoicing will occur on the first business date after the date indicated and the amount due will be payable pursuant to the terms indicated on the invoice (NET 10 Days) unless otherwise agreed in writing. Any concern about the service should be reported to the Coverall Support Center immediately. Failure to notify Coverall that service is unacceptable within 5 calendar days of the service date will deem the service acceptable.
- In the event of delay in payment of more than 30 calendar days beyond the due date, an interest charge not to exceed 1.5% or the amount legally allowed within the state in which service is provided, whichever is less, may be assessed.

Agreement Terms Accepted By (Customer): JEFF STEELE Date: 7/19/2019

Services Completed & Acceptable (Customer): Date: 7/19/2019

Franchised Business Name: _____

Franchised Business Owner: _____ Date: _____
Sign Print

Coverall Representative: _____ Date: _____
Sign Print

2021 Kentucky
Liaison Program Participation Form



Primary Contact Information

Company Name: Delta Natural Gas Company, Inc.

*If different from above, provide preferred company name

Contact Name: Rupard, Mary Virginia

Address: 3617 Lexington Rd.

City, State, Zip: Winchester KY 40391

Email: mvrupard@deltagas.com

Phone Number: (800) 262-2012

Billing Information

Same as Above:

Submit by: Email Online Mail

Purchase Order #: _____ Will be provided

Contact me to pay by: ACH Credit Card

Email: mvrupard@deltagas.com

AP Online Service: _____

Address, City, St, Zip: _____

(if different from above) _____

Accounts Payable: _____

Cost Description

Program Fee (Admin expenses): \$ 700.00

Shared Costs: Equal split of program costs between participating sponsors (venue, catering, invitation outreach, manuals, rsvp management, EO non attendee outreach, Training Center, etc...)

PAM Online Documentation: \$25 per county / \$250 minimum

**Hard copy binder; additional cost upon request*

Operator Page Artwork

- Duplicate previous years artwork I need to create a operator page
- I will submit changes to artwork

Supplemental Services

- Emergency Response Agency Completion Report - \$3,000
- Effectiveness Measurement and Compliance Report - \$3,000
- Both Reports - \$4,500

More information regarding these reports - https://www.pdigm.com/Compliance_Reports.html

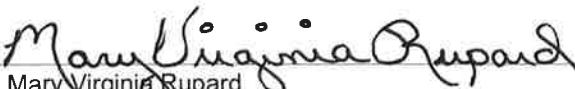
Contact us for multi-state discount

Participating Counties

KY,Bath			
KY,Bell			
KY,Bourbon			
KY,Clark			
KY,Clay			
KY,Estill			
KY,Fayette			
KY,Jackson			
KY,Jessamine			
KY,Knox			
KY,Laurel			
KY,Lee			
KY,Madison			
KY,Mason			
KY,Menifee			
KY,Montgomery			
KY,Powell			
KY,Robertson			
KY,Rowan			
KY,Whitley			

Count of Counties: 20

By submitting this document to Paradigm, I acknowledge that I have the authority to enter into this contractual obligation. By entering into this contract, my company agrees to abide by the terms set forth in this agreement. Should a representative of my company cancel this agreement, I understand that my company may still have a financial obligation to meet due to cost(s) incurred by Paradigm to initially include my company in the program.

Signature: 
Name: Mary Virginia Rupard
Title: Director - Safety and Operations Services
Date: September 11, 2020

Save a copy for your records and submit this form to: kentuckypipeline@pdigm.com

BLUEGRASS OFFICE SYSTEMS COPIER MAINTENANCE SUPPLY AGREEMENT

Customer Name Delta Natural Gas

Address 531 Carter Dr

City Nicholasville State Ky Zip 40356

Attn.: _____

Billing Address _____

City Winchester State Ky Zip _____

Model JE2700 Beginning Meter 60,725

Effective 5/4/04
Serial Number MP634353

Quarterly Annual Charge
Plus Applicable Taxes 162.50

Quarterly Copies/Annual Copies
Included 12,000

Quarterly Overage Based At .014

Customer agrees to purchase and Dealer agrees to provide maintenance service for the equipment identified above, in accordance with the Terms and Conditions listed below. No terms or conditions, expressed or implied, are authorized unless they appear on original of the Agreement, signed by the Customer and the Dealer Principal.

This contract covers both the labor and materials of an unlimited number of adjustments, repairs, and replacements of parts as necessitated by normal usage of the machine. Damage or loss resulting from misuse or perils such as fire, problems related to electricity, theft, or water damage is not covered. Service calls caused by the use of alien parts, components, modifications, or unqualified personnel to effect repairs or not covered. Major and minor overhauls are excluded.

Execution of a contract service call will be made during Bluegrass Office System's, Inc. normal business hours at the installation address specified. Bluegrass Office Systems, Inc. can not be held responsible for service required due to use of inferior or incompatible supplies.

This agreement shall become effective upon acceptance by Bluegrass Office Systems, Inc. The Agreement will remain in force for thirty-six (36) months, and will be automatically renewed from year to year unless written cancellation notice is received by either party thirty (30) days prior to the end of the current term. Customer agrees to pay contract charges in advance at the beginning of billing period. This contract is not transferable from the original purchaser. We have the right to increase maintenance rates on annual bases, in amount not exceed 10%.

Labor services afforded during a contract service call include lubrication of the unit and the adjustment, repair, or replacement of functional parts or elements described in the following paragraph. Replacement or repairs of all functional parts are included. Supplies included are black toners.

Key operator shall be responsible for periodic cleaning of such areas as copy glass and copy board cover. Minor paper jams, fluid levels, and insuring paper is in the unit remains their responsibility of the key operator. Their minor duties should be performed at least once a week.

There shall be added to the charges provided for in this Complete Care Guarantee amounts equal to any taxes, however designated, levied or based on such charges on this Guarantee or on the services rendered or parts and supplies pursuant hereto, including State, Local, privilege or excise taxes or amounts in lieu thereof paid or payable by Bluegrass Office Systems in respect of the foregoing exclusive, however, of taxes based on net income.

If the equipment is traded in on new Bluegrass Office Systems equipment any unused portion of the yearly contract charge shall be prorated and applied toward the maintenance of the new equipment. This agreement is not transferable to a third party. No portion of this contract is refundable except as noted above.

Toner consumption and yields are based upon the manufacturer's specifications of 6% line print. The amount of consumption is dependent upon the following, (1) types of originals used (2) amount of solid fill (3) customer care of equipment and copying with platen open (4) environment and (5) monthly copy volume. Additional toner or supplies will be provided at Bluegrass Office Systems discretion if manufacturer yields for toner consumption is exceeded.

Marlene Papp
Dealer Signature

5/28/04
Date

[Signature]
Customer Signature

5/4/04
Date

BLUEGRASS OFFICE SYSTEMS
COPIER MAINTENANCE SUPPLY AGREEMENT

Customer Name Delta Natural Gas

Address 3617 Lexington Rd

City Wincheslee State Ky Zip _____

Attn.: _____

Billing Address _____

City _____ State _____ Zip _____

Model 5255 Beginning Meter B 46
C 48

Serial Number JME07182

Quarterly/ Annual Charge
Plus Applicable Taxes 300.00

Quarterly/ Annual Copies
Included 30,000

Quarterly Overage Based At 6

Customer agrees to purchase and Dealer agrees to provide maintenance service for the equipment identified above, in accordance with the Terms and Conditions listed below. No terms or conditions, expressed or implied, are authorized unless they appear on original of the Agreement, signed by the Customer and the Dealer Principal.

This contract covers both the labor and materials of an unlimited number of adjustments, repairs, and replacements of parts as necessitated by normal usage of the machine. Damage or loss resulting from misuse or perils such as fire, problems related to electricity, theft, or water damage is not covered. Service calls caused by the use of alien parts, components, modifications, or unqualified personnel to effect repairs or not covered. Major and Minor overhauls are excluded.

Execution of a contract service call will be made during Bluegrass Office System's, Inc. normal business hours at the installation address specified. Bluegrass Office Systems, Inc. can not be held responsible for service required due to use of inferior or incompatible supplies.

This agreement shall become effective upon acceptance by Bluegrass Office Systems, Inc. The Agreement will remain in force for thirty-six (36) months, and will be automatically renewed from year to year unless written cancellation notice is received by either party thirty (30) days prior to the end of the current term. Customer agrees to pay contract charges in advance at the beginning of billing period. This contract is not transferable from the original purchaser. We have the right to increase maintenance rates on annual bases, in amount not exceed 10%.

Labor services afforded during a contract service call include lubrication of the unit and the adjustment, repair, or replacement of functional parts or elements described in the following paragraph. Replacement or repairs of all functional parts are included. Supplies included are black toners.

Key operator shall be responsible for periodic cleaning of such areas as copy glass and copy board cover. Minor paper jams, fluid levels, and insuring paper is in the unit remains their responsibility of the key operator. Their minor duties should be performed at least once a week.

There shall be added to the charges provided for in this Complete Care Guarantee amounts equal to any taxes, however designated, levied or based on such charges on this Guarantee or on the services rendered or parts and supplies pursuant hereto, including State, Local, privilege or excise taxes or amounts in lieu thereof paid or payable by Bluegrass Office Systems in respect of the foregoing exclusive, however, of taxes based on net income.

If the equipment is traded in on new Bluegrass Office Systems equipment any unused portion of the yearly contract charge shall be prorated and applied toward the maintenance of the new equipment. This agreement is not transferable to a third party. No portion of this contract is refundable except as noted above.

Toner consumption and yields are based upon the manufacturer's specifications of 6% line print. The amount of consumption is dependent upon the following, (1) types of originals used (2) amount of solid fill (3) customer care of equipment and copying with platen open (4) environment and (5) monthly copy volume. Additional toner or supplies will be provided at Bluegrass Office Systems discretion if manufacturer yields for toner consumption is exceeded.

[Signature]
Dealer Signature

1/2/14
Date

[Signature] - Delta Gas
Customer Signature

JAN 02, 2014
Date

BLUEGRASS OFFICE SYSTEMS COPIER MAINTENANCE SUPPLY AGREEMENT

Customer Name Delta Gas
 Address 3617 Lexington Rd
 City Winchester State Ky Zip 40239
 Attn.: _____
 Billing Address _____
 City _____ State _____ Zip _____

Model IR 5051 Beginning Meter 0
 Effective 4/5/10
 Serial Number 6QM 10147
 Quarterly/ Annual Charge \$360
 Plus Applicable Taxes _____
 Quarterly Copies/Annual Copies Included 40,000
 Quarterly Overage Based At .009
Color Copies 659

Customer agrees to purchase and Dealer agrees to provide maintenance service for the equipment identified above, in accordance with the Terms and Conditions listed below. No terms or conditions, expressed or implied, are authorized unless they appear on original of the Agreement, signed by the Customer and the Dealer Principal.

This contract covers both the labor and materials of an unlimited number of adjustments, repairs, and replacements of parts as necessitated by normal usage of the machine. Damage or loss resulting from misuse or perils such as fire, problems related to electricity, theft, or water damage is not covered. Service calls caused by the use of alien parts, components, modifications, or unqualified personnel to effect repairs or not covered. Major and Minor overhauls are excluded.

Execution of a contract service call will be made during Bluegrass Office System's, Inc. normal business hours at the installation address specified. Bluegrass Office Systems, Inc. can not be held responsible for service required due to use of inferior or incompatible supplies.

This agreement shall become effective upon acceptance by Bluegrass Office Systems, Inc. The Agreement will remain in force for thirty-six (36) months, and will be automatically renewed from year to year unless written cancellation notice is received by either party thirty (30) days prior to the end of the current term. Customer agrees to pay contract charges in advance at the beginning of billing period. This contract is not transferable from the original purchaser. We have the right to increase maintenance rates on annual bases, in amount not exceed 10%.

Labor services afforded during a contract service call include lubrication of the unit and the adjustment, repair, or replacement of functional parts or elements described in the following paragraph. Replacement or repairs of all functional parts are included. Supplies included are black toners.

Key operator shall be responsible for periodic cleaning of such areas as copy glass and copy board cover. Minor paper jams, fluid levels, and insuring paper is in the unit remains their responsibility of the key operator. Their minor duties should be performed at least once a week.

There shall be added to the charges provided for in this Complete Care Guarantee amounts equal to any taxes, however designated, levied or based on such charges on this Guarantee or on the services rendered or parts and supplies pursuant hereto, including State, Local, privilege or excise taxes or amounts in lieu thereof paid or payable by Bluegrass Office Systems in respect of the foregoing exclusive, however, of taxes based on net income.

If the equipment is traded in on new Bluegrass Office Systems equipment any unused portion of the yearly contract charge shall be prorated and applied toward the maintenance of the new equipment. This agreement is not transferable to a third party. No portion of this contract is refundable except as noted above.

Toner consumption and yields are based upon the manufacturer's specifications of 6% line print. The amount of consumption is dependent upon the following, (1) types of originals used (2) amount of solid fill (3) customer care of equipment and copying with platen open (4) environment and (5) monthly copy volume. Additional toner or supplies will be provided at Bluegrass Office Systems discretion if manufacturer yields for toner consumption is exceeded.

Marlene Pige
 Dealer Signature

Bob R. Coffey
 Customer Signature

5-14-10
 Date

5-14-2010
 Date

BLUEGRASS OFFICE SYSTEMS COPIER MAINTENANCE SUPPLY AGREEMENT

Customer Name Delta Gas
 Address 3617 Lexington Rd
 City Winchester State Ky Zip 40391
 Attn: _____
 Billing Address _____
 City _____ State _____ Zip _____

Model TEL 5045 Beginning Meter Bk 17
Ch 53
 Effective 5/31/11
 Serial Number GPO 53992

Quarterly/ Annual Charge 190.00 B/w
 Plus Applicable Taxes _____

Quarterly Copies/Annual Copies
 Included 21,000 B/w

Quarterly ^{B/w} Overage Based At .009
Color Copies .065 per page

Customer agrees to purchase and Dealer agrees to provide maintenance service for the equipment identified above, in accordance with the Terms and Conditions listed below. No terms or conditions, expressed or implied, are authorized unless they appear on original of the Agreement, signed by the Customer and the Dealer Principal.

This contract covers both the labor and materials of an unlimited number of adjustments, repairs, and replacements of parts as necessitated by normal usage of the machine. Damage or loss resulting from misuse or perils such as fire, problems related to electricity, theft, or water damage is not covered. Service calls caused by the use of alien parts, components, modifications, or unqualified personnel to effect repairs or not covered. Major and Minor overhauls are excluded.

Execution of a contract service call will be made during Bluegrass Office System's, Inc. normal business hours at the installation address specified. Bluegrass Office Systems, Inc. can not be held responsible for service required due to use of inferior or incompatible supplies.

This agreement shall become effective upon acceptance by Bluegrass Office Systems, Inc. The Agreement will remain in force for thirty-six (36) months, and will be automatically renewed from year to year unless written cancellation notice is received by either party thirty (30) days prior to the end of the current term. Customer agrees to pay contract charges in advance at the beginning of billing period. This contract is not transferable from the original purchaser. We have the right to increase maintenance rates on annual bases, in amount not exceed 10%.

Labor services afforded during a contract service call include lubrication of the unit and the adjustment, repair, or replacement of functional parts or elements described in the following paragraph. Replacement or repairs of all functional parts are included. Supplies included are black toners.

Key operator shall be responsible for periodic cleaning of such areas as copy glass and copy board cover. Minor paper jams, fluid levels, and insuring paper is in the unit remains their responsibility of the key operator. Their minor duties should be performed at least once a week.

There shall be added to the charges provided for in this Complete Care Guarantee amounts equal to any taxes, however designated, levied or based on such charges on this Guarantee or on the services rendered or parts and supplies pursuant hereto, including State, Local, privilege or excise taxes or amounts in lieu thereof paid or payable by Bluegrass Office Systems in respect of the foregoing exclusive, however, of taxes based on net income.

If the equipment is traded in on new Bluegrass Office Systems equipment any unused portion of the yearly contract charge shall be prorated and applied toward the maintenance of the new equipment. This agreement is not transferable to a third party. No portion of this contract is refundable except as noted above.

Toner consumption and yields are based upon the manufacturer's specifications of 6% line print. The amount of consumption is dependent upon the following, (1) types of originals used (2) amount of solid fill (3) customer care of equipment and copying with platen open (4) environment and (5) monthly copy volume. Additional toner or supplies will be provided at Bluegrass Office Systems discretion if manufacturer yields for toner consumption is exceeded.

Marlene Pigg
 Dealer Signature

Bob R. Cole
 Customer Signature

5-31-11

Date

4-19-2011

Date

BLUEGRASS OFFICE SYSTEMS COPIER MAINTENANCE SUPPLY AGREEMENT

Customer Name Delta Bus
 Address 667 New Circle Rd
 City Winchester State Ky Zip 40391
 Attn: JEFF STEELS
 Billing Address 667 New Circle Rd
 City Winchester State Ky Zip 40391

Model RC353114 Beginning Meter 21 BXIC 16 C112
 Effective 10/24/19
 Serial Number 2GH09384
 Quarterly/Annual Charge 80 ^{EE}
 Plus Applicable Taxes _____
 Quarterly Copies/Annual Copies Included 10000
 Quarterly Coverage Based At 2005
 All Color Copies Billed At 100

Customer agrees to purchase and Dealer agrees to provide maintenance service for the equipment identified above, in accordance with the Terms and Conditions listed below. No terms or conditions, expressed or implied, are authorized unless they appear on an original of the Agreement, signed by the Customer and the Principal.

Labor services afforded during a contract service call include lubrication of the unit and the adjustment, repair, or replacement of functional parts or elements. Replacement or repair of all functional parts are included. This agreement does not cover non-related network issues. Supplies included are toner and drums.

This contract covers both the labor and materials of an unlimited number of adjustments, repairs, and replacements of parts as necessitated by normal usage of the machine. Damage or loss resulting from misuse or perils such as fire, problems related to electricity, theft, or water damage is not covered. Service calls caused by the use of alien parts, components, modifications, or unqualified personnel to effect repairs are not covered. Major and minor overhauls are excluded.

Key operator shall be responsible for periodic cleaning of such areas as copy glass and copy board cover. Minor paper jams, fluid levels, and insuring proper paper is in the unit remains the responsibility of the key operator. These minor duties should be performed at least once a week.

Execution of a contract service call will be made during Bluegrass Office Systems, Inc. normal business hours at the installation specified. Bluegrass Office Systems, Inc. cannot be held responsible for service required due to use of inferior or incompatible supplies.

There shall be added to the charges provided for in this Complete Care Guarantee amounts equal to any taxes, however designated, levied or based on such charges on this Guarantee or on the services rendered or parts and supplies pursuant hereto, including State, Local, privilege or excise taxes or amounts in lieu thereof paid or payable by Bluegrass Office Systems in respect of the foregoing exclusive, however, of taxes based on net income.

This agreement shall become effective upon acceptance by Bluegrass Office Systems, Inc. The Agreement will remain in force thirty-six (36) months, and will be automatically renewed from year to year unless written cancellation notice is received by either party thirty (30) days prior to the end of the current term. Customer agrees to pay contract charges in advance at the beginning of billing period. This contract is not transferable from the original purchaser. We have the right to increase maintenance rates on annual basis, in amount not to exceed 10%.

If the equipment is traded in on new Bluegrass Office System equipment any unused portion of the yearly contract shall be prorated and applied toward the maintenance of the new equipment. This agreement is not transferable to a third party. No portion of this contract is refundable except as noted above.

Toner consumption and yields are based upon the manufacturer's specifications of 6% line print. The amount of consumption is dependent upon the following, (1) types of originals used (2) amount of solid fill (3) customer care of equipment and copying with platen open (4) environmental and (5) monthly copy volume. Additional toner or supplies will be provided at Bluegrass Office Systems discretion if manufacturer yields for toner consumption is exceeded.

Steve Shimpfuss
 Dealer Signature
10/24/19
 Date

[Signature]
 Customer Signature
10/09/2019
 Date

BLUEGRASS OFFICE SYSTEMS COPIER MAINTENANCE SUPPLY AGREEMENT

Customer Name Delta Gas

Model Te 6255 Beginning Meter 102

Address 3617 Lexington Rd

Effective 3/20/15

City Winchester State Ky Zip 40391

Serial Number NM417326

Attn: _____

~~Quarterly~~ Annual Charge 425
Plus Applicable Taxes _____

Billing Address _____

Quarterly Copies/Annual Copies
Included 50,000

City _____ State _____ Zip _____

Quarterly Overage Based At 0085

All Color Copies Billed At _____

Customer agrees to purchase and Dealer agrees to provide maintenance service for the equipment identified above, in accordance with the Terms and Conditions listed below. No terms or conditions, expressed or implied, are authorized unless they appear on original of the Agreement, signed by the Customer and the Principal.

Labor services afforded during a contract service call include lubrication of the unit and the adjustment, repair, or replacement of functional parts or elements. Replacement or repairs of all functional parts are included. This agreement does not cover non-related network issues. Supplies included are toners and drums.

This contract covers both the labor and materials of an unlimited number of adjustments, repairs, and replacements of parts as necessitated by normal usage of the machine. Damage or loss resulting from misuse or perils such as fire, problems related to electricity, theft, or water damage is not covered. Service calls caused by the use of alien parts, components, modifications, or unqualified personnel to effect repairs are not covered. Major and Minor overhauls are excluded.

Key operator shall be responsible for periodic cleaning of such areas as copy glass and copy board cover. Minor paper jams, fluid levels, and insuring proper paper is in the unit remains the responsibility of the key operator. These minor duties should be performed at least once a week.

Execution of a contract service call will be made during Bluegrass Office Systems, Inc. normal business hours at the installation specified. Bluegrass Office Systems, Inc. cannot be held responsible for service required due to use of inferior or incompatible supplies.

There shall be added to the charges provided for in this Complete Care Guarantee amounts equal to any taxes, however designated, levied or based on such charges on this Guarantee or on the services rendered or parts and supplies pursuant hereto, including State, Local, privilege or excise taxes or amounts in lieu thereof paid or payable by Bluegrass Office Systems in respect of the foregoing exclusive, however, of taxes based on net income.

This agreement shall become effective upon acceptance by Bluegrass Office Systems, Inc. The Agreement will remain in force thirty-six (36) months, and will be automatically renewed from year to year unless written cancellation notice is received by either party thirty (30) days prior to the end of the current term. Customer agrees to pay contract charges in advance at the beginning of billing period. This contract is not transferable from the original purchaser. We have the right to increase maintenance rates on annual basis, in amount not to exceed 10%.

If the equipment is traded in on new Bluegrass Office Systems equipment any unused portion of the yearly contract shall be prorated and applied toward the maintenance of the new equipment. This agreement is not transferable to a third party. No portion of this contract is refundable except as noted above.

Toner consumption and yields are based upon the manufacturer's specifications of 6% line print. The amount of consumption is dependent upon the following, (1) types of originals used (2) amount of solid fill (3) customer care of equipment and copying with platen open (4) environmental and (5) monthly copy volume. Additional toner or supplies will be provided at Bluegrass Office Systems discretion if manufacturer yields for toner consumption is exceeded.

[Signature]
Dealer Signature

[Signature]
Customer Signature

3/20/15
Date

3/20/2015
Date

667 E. New Circle Rd.

LEXINGTON, KY 40505

Bluegrass Office Systems
Copier Maintenance Supply Agreement

Customer Name DELTA NATURAL GAS
Address 3617 Lexington Rd
City W. Chester
State KY Zip 40381
Attention: JEFF STEELE
Billing Address 512 S.W. US 25
City CORBIN
State KY Zip 40301

C 58401 SN 24J02169
Model _____ Beginning Meter 28 PXL 23 CIR
Effective 6/17/21
Serial Number ZYJC2169
Quarterly/Annual Charge \$400.00
Plus Applicable Taxes _____
Quarterly/Annual Copies _____
Included 40.00
Quarterly Overage based at .01
All Color Copies billed at 0.6 *only*

Customer agrees to purchase, and Dealer agrees to provide maintenance service for the equipment identified above, in accordance with the terms and conditions listed below. No terms or conditions, expressed or implied, are authorized unless they appear on the original agreement, signed by the customer and the principal.

This contract covers both the labor and materials of an unlimited number of adjustments, repairs, and replacement of parts as necessitated by normal usage of the machine. Damage or loss resulting from misuse or perils such as fire, problems related to electricity, theft, or water damage are NOT covered. Service calls caused by use of alien parts, components, modifications, or unqualified personnel to effect repairs are NOT covered. Execution of a contract service call will be made during our normal business hours at the installation specified. We are NOT responsible for service required due to use of inferior or incompatible supplies.


This agreement shall become effective upon acceptance by Bluegrass Office Systems, Inc. The agreement will remain in effect for the term of the lease and any renewal (if equipment is leased) or 60 months (if purchased) and will automatically renew from year to year unless we receive a written cancellation notice. We must have the cancellation notice by either party 30 days prior to the end of the current term. Customer agrees to pay contract charges in advance at the beginning of the billing period. A 1.5% late fee will incur if not paid by the due date. We have the right to increase maintenance rates on an annual basis, in amounts not to exceed 15%. This contract is not transferable from the original purchaser.

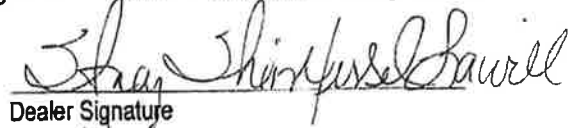
Labor services covered during a contract service call include lubrication of the unit and the adjustment, repair, or replacement of functional parts or elements. Supplies included are drums and toner cartridges. Additional toner or supplies will be provided at the discretion of BOS if manufacturer yields for toner consumption is exceeded. Weekly maintenance tasks such as cleaning copy glass, copy board cover, minor paper jams, fluid levels, and keeping the correct paper in the unit are to be performed by key operator(s). This agreement only covers the initial networking at time of set-up. If additional networking issues should occur, a credit card must be kept on file and the initial charge of \$145.00 be processed before a technician begins work on your copier.

There shall be added to the charges provided for in this Complete Care Guarantee amounts equal to any taxes, however designated, levied or based on such charges on this guarantee or on the services rendered or parts and supplies pursuant hereto, including State, Local, privilege or excise taxes, or amounts in lieu thereof paid or payable by BOS in respect of the foregoing exclusive, however, of taxes based on net income.

If the equipment is traded in on new Bluegrass Office Systems equipment, any unused paid portion of the yearly contract shall be prorated and applied towards the maintenance of the new equipment. This agreement is not transferable to a third party. No portion of this contract is refundable except as noted above.

By signing below, you hereby state that you understand and agree to the terms and conditions of this agreement.

X 
Customer Signature
6/21/2021
Date


Dealer Signature
6/22/21
Date

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

FIRST ATTORNEY GENERAL DATA REQUEST
DATED JULY 14, 2021

57. **Outside Professional Service Costs.** Using the list of vendors and related costs shown at Tab 59 as Outside Professional Service Expenses (Outside Legal, Accounting-Audit, Accounting-Other and Professional Service Expenses) along with other vendors comprising the Account 923 Outside Services Employed balance of \$1,114,263 for the Base Period, address the following (if the information was not previously provided in the prior data request):
- a. Identify the 15 vendors with the largest expense comprising the balance of \$1,114,263 (for Account 923, Outside Services Employed) for the Base Period. For each vendor, describe the services provided.
 - b. Regarding (a), explain which of these vendors expenses represent recurring expenses for future years and which represent one-time or non-recurring costs for the future, and provide supporting documentation for the Company's conclusion.
 - c. Regarding the vendors identified in (b) above, provide a copy of the related contract (or other supporting documents if a contract is not available) supporting the expense, and identify the terms of the contract that support the cost as a recurring or non-recurring contract, or otherwise explain why this type of cost recurring each year (and provide documentation to support this).
 - d. Regarding the vendor costs in (b) and (c) above, provide the expenses of these same vendors (or other vendors that were used for providing the same service in prior years) for each of the prior calendar years 2018, 2019 and 2020, and explain why these historical costs for each vendor does support (or does not support) the level of costs used for this vendor/service in the Base Period. If these vendors or their services were not used in prior years, explain why these services are necessary for the Base Period and Forecasted Test Period.
 - e. Regarding the vendor costs in (b) and (c) above, explain how much of these vendor costs were allocated (and which were direct assigned) from PNG and Essential to Delta and PKY for each of the calendar years 2018 through 2020, and the Base Period. Explain why any increase in amounts allocated or assigned from PNG or Essential for these years, supports the level of costs included in the Base Period for this vendor

Response:

- a. See attached.
- b. We anticipate that all of the vendor expenses represent recurring expenses for future years based on historic experience.

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

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

- c. See the response to Question No. 56 for copies of agreements in place.
- d. See the attachment provided in part a for prior calendar year amounts. Also see the response to Question Nos 54 and 56.
- e. See the response to Question No. 54 and numerous other responses that request support for the level of costs allocated or assigned from PNG or Essential.

Sponsoring Witness: Andrea Schroeder

DELTA NATURAL GAS COMPANY
Outside Professional Service Costs

Vendor Name	Service Provided	Base Period Actual			Historic costs for each vendor listed								
		9/2020 through 3/2021			2018	2018	2018 Total	2019	2019	2019 Total	2020	2020	2020 Total
		Delta	Peoples Kentucky	Total	DELTA	KY		DELTA	KY		DELTA	KY	
ESSENTIAL UTILITIES, INC	Corporate Company	646,195	19,896	666,090	-	-	-	-	-	-	489,244	34,295	523,539
STOLL KEENON & OGDEN PLLC	Legal Services	61,172	-	61,172	34,013	6,667	40,680	101,253	7,408	108,661	75,291	2,478	77,769
PwC	Accounting	27,801	3,028	30,829	-	-	-	-	-	-	49,895	5,154	55,049
KING BEE DELIVERY LLC	Courier Service	26,698	-	26,698	-	-	-	46,115	-	46,115	46,768	-	46,768
CAPITAL LINK CONSULTANTS	Government Affairs	19,775	-	19,775	35,700	-	35,700	35,700	-	35,700	35,175	-	35,175
SCHNEIDER DOWNS & CO INC	Benefits Auditors	17,800	796	18,596	-	1,225	1,225	-	4,258	4,258	2,000	293	2,293
ADP	Payroll	14,872	1,986	16,858	-	2,788	2,788	15,168	3,578	18,746	21,053	3,726	24,779
IDI CONSULTING LLC	IT Consulting	5,530	9,179	14,709	-	22,834	22,834	8,039	24,199	32,238	11,787	20,403	32,190
COLUMBIA GULF TRANSMISSION LLC	Gas Supply Support	10,710	-	10,710	18,360	-	18,360	21,420	-	21,420	18,360	-	18,360
PANTECHS LABORATORIES INC	Gas Analysis Lab	9,873	-	9,873	-	-	-	9,937	-	9,937	15,921	-	15,921
S&P Global Platts	Industry Information	9,313	-	9,313	-	-	-	2,264	-	2,264	12,358	-	12,358
COVERALL SERVICE COMPANY	Office Cleaning	8,405	-	8,405	-	-	-	16,101	-	16,101	28,016	-	28,016
TOM MCCAY	Contract Services	7,000	-	7,000	12,000	-	12,000	12,000	-	12,000	12,000	-	12,000
PNC Bank	Financial Services	6,736	-	6,736	-	-	-	-	-	-	-	-	-
PRIME GROUP LLC THE	Consulting	6,520	-	6,520	3,105	-	3,105	920	-	920	2,530	-	2,530

DELTA NATURAL GAS COMPANY, INC.**CASE NO. 2021-00185****FIRST ATTORNEY GENERAL DATA REQUEST****DATED JULY 14, 2021**

58. **Severance.** Provide severance and separation payment/settlement expenses (by account number) for each of the calendar years 2018, 2019, 2020, and for each of the months of the Base Period ending August 31, 2021 (provide actual severance and separation costs through the most recent months available in 2021), and for the Forecasted test period December 31, 2022, per the following:
- a. Provide all severance and separation payment/settlement expenses for each of the years and periods above (by account number), and explain the reasons causing the severance or separation payments, such as related to any mergers, transfer of ownership, COVID-19, business decisions regarding downsizing, Company decisions to offer certain employees a separation payment/settlement opportunity to leave or retire early, along with other reasons.
 - b. Regarding (a) above, for each of the years and periods, provide the number of employees subject to the severance and separation payment/settlement expenses.
 - c. Regarding (a) above, provide a copy of the Company's written plans or other documentation that explains severance or separation payment/settlement programs offered to employees or other similar programs.
 - d. Explain if as a result of COVID-19, the Company implemented any downsizing or attrition programs that resulted in severance or separation payment/settlement costs, and provide a copy of documentation related to these programs.

Response:

- a. There were no severance or separation payment/settlement expenses for any of the years and periods above. Both the PNG and Aqua merger and sales agreements contained provisions to pay severance to employees for a certain number of months following closing, but both of those windows have closed, no employees were terminated, thus no payments were triggered.
- b. Not applicable.
- c. No plans currently operative.

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

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

d. No such programs implemented.

Sponsoring Witness: John B. Brown

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

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

59. **Supplemental Executive Retirement Plan (“SERP”).** Provide the amount of SERP expenses (by account number) for each of the calendar years 2018, 2019, 2020, and for each of the months of the Base Period ending August 31, 2021 (provide actual severance and separation costs through the most recent months available in 2021), and for the Forecasted test period December 31, 2022, per the following:
- a. Provide all SERP expenses for each of the years and periods above (by account number).
 - b. Provide a copy of the Company’s SERP plan, and explain when and why it was first implemented for Delta.
 - c. Regarding (a) above, for each of the years and periods, provide the number of employees/executives eligible for SERP and the number of employees/executives included in the SERP expenses.
 - d. Explain why SERP costs should be included in the revenue requirement.

Response:

There is not a SERP currently being funded by the company. The only expense related to a SERP was the recording of \$237,779 of investment gains during the base year in the Rabbi Trust for the benefit of retired CEO Glenn R. Jennings that is being paid out to him at the rate of \$100,000 per year until the Rabbi Trust is depleted.

This \$237,779 debit was erroneously recorded above the line in account 5301090. The Company will reclass this amount below the line in the test year via the adjustment to retirement benefits. This reclass will increase the adjustment being made to reduce retirement benefits during the test year and thus decrease the Revenue Requirement.

Sponsoring Witness: John B. Brown

DELTA NATURAL GAS COMPANY, INC.**CASE NO. 2021-00185****FIRST ATTORNEY GENERAL DATA REQUEST****DATED JULY 14, 2021**

60. **COVID-19.** The Commission opened Case Number 2020-00085 to address issues related to the impact of COVID-19 on utilities and their customers, and have issued a number of Orders to date. Some of the actions taken by the Commission include, utilities shall cease disconnections for non-payment for a certain period, utilities shall waive all late payment charges for a period, utilities shall create payment plans for arrearages, investor-owned utilities are permitted carrying charges on arrearages, changes in how utilities accrue or estimate bad debt expense will be addressed in the utility's next rate case, In addition, Delta appears to have provided responses to at least two sets of Commission data requests.

Provide the impact of COVID-19 for each month of the Base Period (provide actual and budgeted amounts), the Forecasted test period, and for all Delta proposed adjustments (by account number) as addressed below:

- a. Provide and explain the impact of COVID-19 related Costs on each month of the Base Period and Forecasted test period as previously explained (by account number). This shall include the impact on operating revenues, operating expenses, amounts included in a deferred regulatory asset, and annual amortization expense of a deferred regulatory asset. These expenses (or reduction in revenues) and cost increases on balance sheet accounts, shall include (but not limited to) Bad Debt Expense/Uncollectibles, Late Fees (lost late fee revenues), Reconnect Revenues, Waived Reconnect Revenues, PPE/Cleaning, Computer Software, Employee Reimbursement, Hospital Feeder Inspections, Health Screening, Sequestering (hotels), Wages/Salaries (and other related payroll costs), Leak Detection Management Costs, Outside Professional and Legal Costs, Pipe Replacement Capital Costs, and other categories of costs.
- b. Provide and explain the impact of COVID-19 related Cost Savings (and cost offsets, avoided costs, and cost reductions) on each month of the Base Period and the Forecasted test period as previously explained (by account number). This shall include the impact on operating revenues, operating expenses, amounts included in a deferred regulatory asset, and annual amortization expense of a deferred regulatory asset. These expense savings or expense reductions, and cost savings impacts on balance sheet accounts shall include (but not be limited to) Existing and New Employee Positions That are Not Filled or On Hold, Other Payroll Costs and Benefits (Overtime, Incentives, Healthcare, Pensions, etc.), Employee Training (Conferences and Travel), Gasoline, Toll and Parking Costs, Facilities/Building Utility and Maintenance Costs (while employees work off-premise), Outside Professional and Legal Costs, Leak Detection Management Costs, Affiliate costs per affiliate agreements, and all other types of cost savings.
- c. Provide and explain the impact of various types and amounts of Revenues on each month of the Base Period and Forecasted test period as previously explained (by

DELTA NATURAL GAS COMPANY, INC.**CASE NO. 2021-00185****FIRST ATTORNEY GENERAL DATA REQUEST****DATED JULY 14, 2021**

account number) that will offset the incremental COVID-19 related costs, including (but not limited to) any offsetting revenues from the U.S. Department of Treasury's administration of S.3548, the Coronavirus Aid, Relief, and Economic Security Act (CARES Act).

- d. Provide and explain the impact of COVID-19 on Capital Construction Costs (and other balance sheet accounts) for each month of the Base Period and Forecasted test period as previously explained (by account number). This shall include related increases and decreases in Capital Construction budgets and other capitalized costs (for pipeline and other costs), including impacts on other capitalized amounts of Materials and Supplies, Computer Software, and other amounts. In all cases, identify the amounts the Capital Construction Budget was decreased for each specific year/month, and identify those projects that were eliminated or deferred to future periods.
- e. For the Base Period and Forecasted test period as previously explained, provide the amount of carrying charges included on any deferred regulatory assets or arrearages and provide supporting documentation and calculations, and explain how these carrying charges were calculated by account number.
- f. For the Base Period and Forecasted test period as previously explained, explain if and how Delta has changed how it accrues or estimates Bad Debt Expense/Uncollectibles, and provide all supporting documentation and calculations that address this impact by account number.
- g. If a deferred regulatory asset has been established, provide the amounts included in the regulatory asset (per the amounts identified in (a) and (b) above), and provide the beginning balance subject to amortization, the annual amortization, the accumulated amortization, and the net regulatory asset, for the entire period the regulatory asset has been in place.
- h. Provide the number of years over which any regulatory asset is amortized, and explain how Delta determined this amortization period (and identify the number of months amortized to date, as of the most recent date).
- i. Explain if Delta made any adjustments in this rate case, or if it has budgeted costs or revenue levels for the Base Period and Forecasted test period (to increase any costs or decrease any costs) in order to either: i) remove the impact of COVID-19 from the Base Period and Forecasted test period; or ii) to normalize or annualize the impact of COVID-19 on costs. Provide these impacts by account number and explain the reasons for these adjustments or impacts in budgeted costs, and provide all supporting calculations.

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

FIRST ATTORNEY GENERAL DATA REQUEST
DATED JULY 14, 2021

- j. Identify all COVID-19 related costs and impacts that Delta seeks to recover in the Base Period and Forecasted test period that are not compliant with prior Commission Orders in CN 2020-00085, and refer to Commission Orders that support Delta's ability to include and recover certain impacts of COVID-19 in this rate case (and identify all of these impacts by account number).

Response:

- a. COVID-19 expenses during the base period consist of cleaning supplies, personal protective equipment (PPE), hand sanitizer, signage relative to office operations and other miscellaneous expenses. Included is a spread sheet documenting those expenditures, the amount, and date. Delta's purchasing efforts at the outset of the pandemic and through the second quarter of 2020 still have provided substantial stock of COVID materials to distribute to its offices and personnel. Due to supply issues throughout the pandemic, Delta instituted a companywide COVID strategy of acquiring materials when and where available. Delta's Winchester supply chain team along with other district offices, construction and field personnel purchased locally and within the service area when supplies became available. We anticipate the same level of spending unless variants of the virus should change our current operations plans reverting back to office closures, strict social distancing requirements and reinstatement of mask policies. If the virus should increase drastically in its infection rate and positivity numbers, this would of course increase our current needs for cleaning and PPE to protect our employees. Delta did adhere to all orders from the KYPSC specific to COVID-19 regarding customer accounts, billing and service continuations regardless of account payment status. Currently the company has a program in place to allow delinquent bill customers to make payment plan arrangements for a 12-month period to pay off their past due billing amounts. Under this arrangement the customer must pay the current billing amount each month in full. There is a \$60 reconnect fee for those whom are off service and a \$20 late fee on overdue balances. Again, only a reoccurrence of the severity of the virus and the return to policies and conditions prevalent most of 2020 could change our future outlook on budgeting and projections for increased levels of COVID spending.
- b. COVID-19 cost savings for Delta Natural Gas were minimal if existent at all. Delta kept all 5 district offices operational and fully staffed during the pandemic. District offices were closed to public entry but business was conducted online or by the drive-thru windows. Delta's construction department continued to work all of its personnel throughout the pandemic at staggered schedules to limit potential for contact and transmission of the virus. There were 11 employees at Delta's corporate office in Winchester that worked remotely from home during the pandemic. All other departments reported to work and were

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

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

considered essential utility employees. See provided expenses associated with disinfects, PPE, hand sanitizers, signage and office Plexiglas dividers all due to COVID-19.

- c. A ten-year analysis of its revenue indicated that Delta's sales and transportation volumes were not materially affected by COVID. See discussion on pages 17- 22 of the Direct Testimony of William Steven Seelye. See also Delta's responses to PSC 2-43 and PSC 2-44. Delta did not receive offsetting revenues from the U.S. Department of Treasury's administration for S.3548, the Coronavirus Aid, Relief, and Economic Security Act (CARES Act).
- d. Delta Natural Gas did not alter, delay, delete or reschedule capital projects as a result of the COVID-19 pandemic. Construction department personnel reported to work during the pandemic and worked as normal from a scheduling standpoint. Even with some supply chain delays on pipe delivery there were always other projects ready to build or cleanup work that could be scheduled and completed.
- e. There are no carrying charges included on any deferred regulatory assets or arrearages in the Base Period or the Forecasted test period.
- f. Delta has not changed how it accrues or estimates Bad Debt Expense/Uncollectibles.
- g. Not applicable.
- h. Not applicable.
- i. No such adjustments were made.
- j. Delta is not seeking recovery of any such costs or impacts.

Sponsoring Witness: John B. Brown

COVID-19 MATERIALS

AG QUESTION 60 a.

Order	CO Object Name	WBS element	Cost Element	Cost element Name	Val/COArea Crncy	Period	Document Date	Name 1	Name	Total Quantity
	Corona Virus Sups and Exps for Delta	CORONA.DELTA	5304390	Misc Supplies	\$58.97	9	9/30/2020		Accrued Sales Tax	0.000
	Corona Virus Sups and Exps for Delta	CORONA.DELTA	5304390	Misc Supplies	\$85.50	9	9/29/2020		*Trip from 08/01/20 To 08/31/20 to MIDDLESBORO	0.000
	Corona Virus Sups and Exps for Delta	CORONA.DELTA	5304390	Misc Supplies	\$2,562.27	9	9/29/2020		*Trip from 08/01/20 To 08/31/20 to WINCHESTER S	0.000
	Corona Virus Sups and Exps for Delta	CORONA.DELTA	5304390	Misc Supplies	\$73.22	9	9/29/2020		*Trip from 08/01/20 To 08/31/20 to MANCHESTER	0.000
	Corona Virus Sups and Exps for Delta	CORONA.DELTA	5304390	Misc Supplies	\$66.78	9	9/29/2020		*Trip from 08/01/20 To 08/31/20 to BARBOURVILLE	0.000
	Corona Virus Sups and Exps for Delta	CORONA.DELTA	5304390	Misc Supplies	\$230.19	9	9/29/2020		*Trip from 08/01/20 To 08/31/20 to BERE A	0.000
	Corona Virus Sups and Exps for Delta	CORONA.DELTA	5304390	Misc Supplies	\$566.68	10	10/8/2020	Cintas Safety		0.000
	Corona Virus Sups and Exps for Delta	CORONA.DELTA	5304390	Misc Supplies	\$167.56	10	10/28/2020		*Trip from 09/01/20 To 09/30/20 to CORBIN	0.000
	Corona Virus Sups and Exps for Delta	CORONA.DELTA	5303890	Misc. Outside Svcs	\$150.00	10	10/28/2020		*Trip from 09/01/20 To 09/30/20 to BERE A	0.000
	Corona Virus Sups and Exps for Delta	CORONA.DELTA	5304390	Misc Supplies	\$170.49	10	10/28/2020		*Trip from 09/01/20 To 09/30/20 to BERE A	0.000
	Corona Virus Sups and Exps for Delta	CORONA.DELTA	5304390	Misc Supplies	\$62.18	10	10/28/2020		*Trip from 09/01/20 To 09/30/20 to MIDDLESBORO	0.000
	Corona Virus Sups and Exps for Delta	CORONA.DELTA	5303890	Misc. Outside Svcs	\$127.50	10	10/28/2020		*Trip from 09/01/20 To 09/30/20 to NICHOLASVILL	0.000
	Corona Virus Sups and Exps for Delta	CORONA.DELTA	5304390	Misc Supplies	\$96.92	10	10/28/2020		*Trip from 09/01/20 To 09/30/20 to NICHOLASVILL	0.000
	Corona Virus Sups and Exps for Delta	CORONA.DELTA	5304390	Misc Supplies	\$525.14	10	10/28/2020		*Trip from 09/01/20 To 09/30/20 to BERE A	0.000
	Corona Virus Sups and Exps for Delta	CORONA.DELTA	5304390	Misc Supplies	\$69.94	11	11/25/2020		*Trip from 10/01/20 To 10/31/20 to OWINGSVILLE	0.000
	Corona Virus Sups and Exps for Delta	CORONA.DELTA	5304390	Misc Supplies	\$21.57	11	11/25/2020		*Trip from 10/01/20 To 10/31/20 to MIDDLESBORO	0.000
	Corona Virus Sups and Exps for Delta	CORONA.DELTA	5304390	Misc Supplies	\$86.92	11	11/25/2020		*Trip from 10/01/20 To 10/31/20 to MIDDLESBORO	0.000
	Corona Virus Sups and Exps for Delta	CORONA.DELTA	5304390	Misc Supplies	\$1,162.08	11	11/25/2020		*Trip from 10/01/20 To 10/31/20 to WINCHESTER S	0.000
	Corona Virus Sups and Exps for Delta	CORONA.DELTA	5304390	Misc Supplies	\$33.67	11	11/25/2020		*Trip from 10/01/20 To 10/31/20 to MANCHESTER	0.000
	Corona Virus Sups and Exps for Delta	CORONA.DELTA	5304390	Misc Supplies	\$82.82	11	11/25/2020		*Trip from 10/01/20 To 10/31/20 to BERE A	0.000
	Corona Virus Sups and Exps for Delta	CORONA.DELTA	5304390	Misc Supplies	\$125.95	12	12/30/2020		*Trip from 11/01/20 To 11/30/20 to CORBIN	0.000
	Corona Virus Sups and Exps for Delta	CORONA.DELTA	5304390	Misc Supplies	\$124.27	12	12/30/2020		*Trip from 11/01/20 To 11/30/20 to MIDDLESBORO	0.000
	Corona Virus Sups and Exps for Delta	CORONA.DELTA	5304390	Misc Supplies	\$18.06	12	12/30/2020		*Trip from 11/01/20 To 11/30/20 to BARBOURVILLE	0.000
	Corona Virus Sups and Exps for Delta	CORONA.DELTA	5304390	Misc Supplies	\$10.58	12	12/30/2020		*Trip from 11/01/20 To 11/30/20 to WINCHESTER	0.000
	Corona Virus Sups and Exps for Delta	CORONA.DELTA	5304390	Misc Supplies	\$225.11	12	12/30/2020		*Trip from 11/01/20 To 11/30/20 to BERE A	0.000
	Corona Virus Sups and Exps for Delta	CORONA.DELTA	5304390	Misc Supplies	\$27.56	1	1/27/2021		*Trip from 12/01/20 To 12/31/20 to BERE A	0.000
	Corona Virus Sups and Exps for Delta	CORONA.DELTA	5304390	Misc Supplies	\$58.61	1	1/27/2021		*Trip from 12/01/20 To 12/31/20 to MIDDLESBORO	0.000
	Corona Virus Sups and Exps for Delta	CORONA.DELTA	5302930	Employee Relations	\$47.70	1	1/27/2021		*Trip from 12/01/20 To 12/31/20 to WILLIAMSBURG	0.000
	Corona Virus Sups and Exps for Delta	CORONA.DELTA	5304390	Misc Supplies	\$97.30	1	1/27/2021		*Trip from 12/01/20 To 12/31/20 to MANCHESTER	0.000
	Corona Virus Sups and Exps for Delta	CORONA.DELTA	5304390	Misc Supplies	\$73.30	1	1/27/2021		*Trip from 12/01/20 To 12/31/20 to BERE A	0.000
	Corona Virus Sups and Exps for Delta	CORONA.DELTA	5304390	Misc Supplies	\$554.39	1	1/29/2021		*Trip from 12/01/20 To 12/31/20 to WINCHESTER S	0.000
	Corona Virus Sups and Exps for Delta	CORONA.DELTA	5304390	Misc Supplies	\$127.20	2	2/22/2021		*Trip from 01/01/21 To 01/31/21 to BARBOURVILLE	0.000
	Corona Virus Sups and Exps for Delta	CORONA.DELTA	5304390	Misc Supplies	\$21.07	2	2/22/2021		*Trip from 01/01/21 To 01/31/21 to CORBIN	0.000
	Corona Virus Sups and Exps for Delta	CORONA.DELTA	5304390	Misc Supplies	\$110.85	2	2/22/2021		*Trip from 01/01/21 To 01/31/21 to BARBOURVILLE	0.000
	Corona Virus Sups and Exps for Delta	CORONA.DELTA	5304390	Misc Supplies	\$22.25	2	2/22/2021		*Trip from 01/01/21 To 01/31/21 to MIDDLESBORO	0.000

Corona Virus Sups and Exps for Delta	CORONA.DELTA	5304390	Misc Supplies	\$9.99	2	2/22/2021	*Trip from 01/01/21 To 01/31/21 to CORBIN WAREH	0.000
Corona Virus Sups and Exps for Delta	CORONA.DELTA	5304390	Misc Supplies	\$42.27	2	2/22/2021	*Trip from 01/01/21 To 01/31/21 to MANCHESTER	0.000
Corona Virus Sups and Exps for Delta	CORONA.DELTA	5304390	Misc Supplies	\$229.20	2	2/22/2021	*Trip from 01/01/21 To 01/31/21 to WINCHESTER	0.000
Corona Virus Sups and Exps for Delta	CORONA.DELTA	5304390	Misc Supplies	\$10.60	3	3/24/2021	*Trip from 02/01/21 To 02/28/21 to BERE A	0.000
Corona Virus Sups and Exps for Delta	CORONA.DELTA	5304390	Misc Supplies	\$61.55	3	3/24/2021	*Trip from 02/01/21 To 02/28/21 to MIDDLESBORO	0.000
Corona Virus Sups and Exps for Delta	CORONA.DELTA	5304390	Misc Supplies	\$30.04	3	3/24/2021	*Trip from 02/01/21 To 02/28/21 to BARBOURVILLE	0.000
Corona Virus Sups and Exps for Delta	CORONA.DELTA	5304390	Misc Supplies	\$20.54	3	3/24/2021	*Trip from 02/01/21 To 02/28/21 to NICHOLASVILL	0.000
Corona Virus Sups and Exps for Delta	CORONA.DELTA	5304390	Misc Supplies	\$1,353.59	3	3/24/2021	*Trip from 02/01/21 To 02/28/21 to WINCHESTER	0.000
Corona Virus Sups and Exps for Delta	CORONA.DELTA	5304390	Misc Supplies	\$60.61	3	3/24/2021	*Trip from 02/01/21 To 02/28/21 to BERE A	0.000
TOTAL				<u>\$9,862.99</u>				

DELTA NATURAL GAS COMPANY, INC.**CASE NO. 2021-00185****FIRST ATTORNEY GENERAL DATA REQUEST****DATED JULY 14, 2021**

61. **Depreciation Expense Calculation (Update).** Delta proposes an increase in depreciation expense of \$1,556,983 related to increased plant balances and proposed depreciation rates. Address the following questions based on Delta's Depreciation Expense adjustment calculation workpaper at Tab 55, page 8 of 13, unless otherwise noted.
- a. Delta's depreciation expense adjustment calculation workpaper begins with plant balances at December 31, 2020 and all remaining additions are estimated/budgeted. Provide an updated depreciation expense adjustment calculation workpaper that begins with the most recent actual year-to-date 2021 plant balances for calculating depreciation expense, and provide periodic updates for this workpaper to substitute actual plant additions for estimated amounts.
 - b. Confirm that the Capital Expenditures (Capex) Budget at Tab 15 for years 2021 through 2024 is gross of retirements, but if retirements have been deducted then provide the gross amount of Capex and the amount of retirements for all Capex amounts.
 - c. The depreciation workpaper shows 2021 estimated plant additions of \$18,963,702 (without retirements), but Delta's 2021 Capex budget (Tab 15) shows plant additions of \$18,500,000. Explain why the depreciation workpaper includes \$463,702 (\$18,963,702 - \$18,500,000) of estimated additional Capex not included in the 2021 Capex budget, and: i) identify the specific amounts of plant additions (by account number) comprising the \$463,702 that are included in the depreciation workpaper (and the corresponding retirement amounts) and not included in the 2021 Capex budget (so these amounts can be removed if necessary); and ii) explain why Delta should be allowed to recover depreciation expense on this additional \$463,702 of plant additions not included in the 2021 Capex budget.
 - d. The depreciation workpaper shows 2022 estimated plant additions of \$17,612,234 (without retirements), but Delta's 2022 Capex budget (Tab 15) shows plant additions of \$17,333,500. Explain why the depreciation workpaper includes \$278,734 (\$17,612,234 - \$17,333,500) of estimated additional Capex not included in the 2022 Capex budget, and: i) identify the specific amounts of plant additions (by account number) comprising the \$278,734 that are included in the depreciation workpaper (and the corresponding retirement amounts) and not included in the 2022 Capex budget (so these amounts can be removed if necessary); and ii) explain why Delta should be allowed to recover depreciation expense on this additional \$278,734 of plant additions not included in the 2022 Capex budget.
 - e. Delta proposes an increase in depreciation expense of \$1,556,983, explain if Delta makes a corresponding adjustment to increase the Accumulated Depreciation balance, and identify the related Tabs and workpapers where this adjustment is located (and identify the amount of this adjustment and how it is calculated). If

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

FIRST ATTORNEY GENERAL DATA REQUEST
DATED JULY 14, 2021

Delta is not proposing a corresponding adjustment to the Accumulated Depreciation balance, explain why and cite to precedent to support Delta's position.

Response:

- a. The Company's total projected 2021 Capital Expenditures Budget remains to \$18,963,702 (\$18,508,300 Delta and \$455,402 Peoples KY). To the extent actual capex at 6/30/21 differs from the original January – June 2021 budget, the spending difference is assumed to be made up in July – December. As such, Delta's pro forma calculation of depreciation expense and thus its proposed increase in depreciation expense remains unchanged.
- b. The Capital Expenditures (Capex) Budget at Tab 15 for years 2021 through 2024 is gross of retirements.
- c. Delta's Tab 15 2021 amounts are exclusive of Peoples KY. The Company's total projected 2021 Capital Expenditures Budget remains to \$18,963,702 (\$18,508,300 Delta and \$455,402 Peoples KY). Delta seeks to recover depreciation expense only on actual capital invested in depreciable projects.
- d. Delta's Tab 15 2022 amounts are exclusive of Peoples KY. The Company's total projected 2022 Capital Expenditures Budget remains \$17,612,234 (\$17,243,704 Delta and \$368,530 Peoples KY). Delta seeks to recover depreciation expense only on actual capital invested in depreciable projects.
- e. Delta makes a corresponding adjustment to increase the Accumulated Depreciation balance. Please see Tab 55, page 3 which shows pro forma depreciation of \$9,473,252 being added to the Accumulated Depreciation balance monthly. (The \$9,473,252 pro

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

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

forma less the \$7,916,269 base year amount results in the noted \$1,556,983 increase in depreciation expense).

Sponsoring Witness: William Steven Seelye

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

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

62. **Difference in CapEx Budgets.** Tab 15 provides Delta's projected Capex budget for years 2021 to 2024, and Tab 19 shows major projects comprising this same Capex budget. Explain why the Capex amounts shown in Tab 19 exceed the Capex amounts for the same year in Tab 15 (except for year 2024 and a small difference in 2021). Explain the reason for this difference and explain which Capex amounts should be relied upon and why.

Response:

Prior to the original filing of Tabs 15 and 19, Delta revised Tab 19 to reflect changes in project scheduling. Tab 15 was inadvertently not updated to reflect these revisions. As further described in response to Staff 2-15 and 2-17, Delta recently revised its capital plans since the filing of both Tabs 15 and 19. All changes to the capital plans occur after the end of the forecasted test year so they do not impact Delta's proposed rates. The capital expenditures shown in the attachment to Staff 2-17 represent the most updated capital budget numbers and should be relied upon.

Sponsoring Witness: Jonathan Morpew

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

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

63. **Capitalized Labor in Capex.** Regarding Tab 19, for all major construction projects for years 2021 to 2024, provide the amount of labor/payroll that is capitalized in those major projects, and provide both “internal” labor (Delta employees) and any “external” labor (outside contractors).

Response:

All labor charges to major construction projects will be capitalized. Delta does not budget by individual projects but rather by FERC accounts and therefore the requested information is not available.

Sponsoring Witness: Jonathan Morpew

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

FIRST ATTORNEY GENERAL DATA REQUEST
DATED JULY 14, 2021

64. **Prior Year Capex Budgets.** Tab 19 shows total Capex projected budgets for years 2021 to 2024, along with construction costs for projects constituting 5% or more of the annual construction budget (and the Capex projects expected start date, actual start date, and expected completion date). Provide the following in a similar format:
- a. Provide information in a similar format as Tab 19, with the first column showing the original Capex projected budget amounts from 2011 to 2020, provide a second column showing the actual Capex expended for those same years, and provide a third column showing the variance between projected and actual Capex. Finally, explain the reason for the variances between projected and actual amounts for each year (for major projects comprising the variance). If Delta prepares Capex budget variance reports for each year, please provide that information for years 2011 to 2020.
 - b. Provide information in a similar format as Tab 19, showing original budgeted Capex projects exceeding 5% of the annual Capex budget for each of the years 2017 to 2020. For each of these major projects in each year, provide the original expected start date, the actual start date, the expected completion date, and the actual completion date. In addition, for each major project, show the amount and percent of difference between the original budget amount and the final actual construction cost, and explain the reasons for the variance between the original budgeted amounts and actual final cost. Provide supporting documentation prepared at that time to show the reason for differences between budgeted and actual construction costs for major projects (including work order information, variance reports, or other data).
 - c. Regarding (b) above, provide the amount of labor/payroll that is capitalized in those major projects for years 2017 to 2020, and provide both “internal” labor (Delta employees) and any “external” labor (outside contractors).

Response:

- a. Delta does not maintain the historic information in a manner that it can be provided as requested. Also, Delta does not budget by individual projects but rather by FERC accounts and therefore the requested information is not available. In the alternative, please see the response to PSC 1-25 for a list of all construction projects started from January 1, 2016 through December 31, 2020. The available comparative information and variance explanations are provided in that response.

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

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

- b. See part a.
- c. All labor to major construction projects is capitalized. Delta does not maintain itemized records of labor and non-labor costs of its outside contractors on construction projects.

Sponsoring Witness: Jonathan Morpew

DELTA NATURAL GAS COMPANY, INC.**CASE NO. 2021-00185****FIRST ATTORNEY GENERAL DATA REQUEST****DATED JULY 14, 2021**

65. **Dividends Paid by Delta.** For each of the years from 2010 through 2020 (and for forecasted years 2021 through 2024), provide the following regarding dividends paid by Delta to PNB, Essential and other affiliates:
- a. Provide the amount of dividends paid by Delta to PNG, Essential and other affiliates by account number.
 - b. Regarding (a) above, provide copies of written documentation and policy that explains the method and formula for determining the amount of dividends that Delta pays to these entities (and provide calculations to show how the method/formula is used to determine the amount of dividends paid for each of the periods).
 - c. Explain why the policy and method for calculating dividends changed for each of the years or varied due to change in ownership, and explain why each of the methods for calculating dividends is reasonable and proper.
 - d. For each of the above years/periods from 2011 to 2020 (and forecasted periods 2021 to 2024), provide the amount of Delta retained earnings both before and after the payment of dividends, and explain if Company policy requires that Delta maintain a specific or minimum amount of retained earnings (and identify this amount for each year).
 - e. Explain how the amount of dividends paid by Delta to other entities impacts the capital structure, cost of capital, and revenue requirement in a Delta rate case.

Response:

- a. See table below for the requested information. Peoples KY was under different ownership prior to December 2013 and has never paid dividends to PNG, Essential or other affiliates. Delta was acquired by PNG in September 2017, therefore would not have paid dividends to PNG or other affiliates prior to that time. As such, the table includes information from 2017 through 2024.

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

FIRST ATTORNEY GENERAL DATA REQUEST
DATED JULY 14, 2021

Calendar Year	Dividends Paid by Delta	Dividends Paid To	(SAP) Account Number
2017	\$ 0	N/A	3220000
2018	\$ 7,000,000	PNG Companies	3220000
2019	\$ 0	N/A	3220000
2020	\$ 13,000,000	PNG Companies	3220000
2021-projected	\$ 0	N/A	3220000
2022-projected	\$ 600,000	PNG Companies	3220000
2023-projected	\$ 600,000	PNG Companies	3220000
2024-projected	\$ 600,000	PNG Companies	3220000

- b. Neither Delta or Peoples KY have nor have had formal dividend policies. However, dividends are calculated based upon various factors such as the seasonal nature of the business, regulatory requirements, monthly cash flows, capital expenditures, financial results, debt covenant requirements and capital structure ratios. In particular, dividends are paid to achieve a targeted capital structure in line with other utilities.
- c. See part b.
- d. Because Delta's retained earnings were not cleared out annually, the requested information is not a representative comparison and therefore is not provided. See part b.
- e. Dividends paid reduce the equity balance thus impacting the capital structure of the companies. As previously mentioned, the companies target a reasonable capital structure that is in line with other utilities. Thus, dividends are utilized to pay a fair return but also to appropriately balance the capital structure.

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

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

Sponsoring Witness: William C. Packer / Andrea Schroeder

DELTA NATURAL GAS COMPANY, INC.**CASE NO. 2021-00185****FIRST ATTORNEY GENERAL DATA REQUEST****DATED JULY 14, 2021**

66. **Impact of Change in Ownership.** Witness Brown's direct testimony (page 3, lines 9 – 21) generally refers to three change in ownership/acquisition transactions since the last rate case, including Delta's common stock acquisition by PNG Companies LLC ("PNG") in 2017, the acquisition of PNG and Delta by Aqua America, Inc. ("Aqua") in 2020 (including the subsequent name change to Essential Utilities Inc.), and in April 2021 the transfer of ownership to Delta of Peoples Gas of Kentucky LLC ("PKY"), a farm tap affiliate of Delta owned by PNG. Address the following:
- a. Regarding the PNG and Aqua America acquisition of Delta, and the transfer of PKY to Delta, provide and describe the related journal entries for the acquiring and acquired company regarding these transactions (by account number). Also, identify the portion of the journal entry amounts that were recorded on Delta's books and the portion of the journal entry amounts recorded on the parent/holding company of Delta at that time.
 - b. Regarding the transactions in (a) above, identify the financial impacts of these transactions that are reflected in the base period and the forecasted test period revenue requirement of this rate case, including (but not limited to) amounts reflected in O&M expenses, amortization expense, capitalized costs (including deferred regulatory accounts), acquisition adjustments, capital structure (debt, equity, retained earnings, etc.) and other transaction-related amounts included in the revenue requirement of this rate case (and describe and identify all amounts by account number for each month and year).
 - c. If not included in (b) above, describe all transaction-related amounts included in a deferred regulatory account for each year (including, but limited to an acquisition adjustment) and subject to amortization (by account number), and provide the following for each transaction for each year through December 31, 2021:
 - i) the beginning and ending balance in the regulatory asset for each year, for each transaction (by account number).
 - ii) the number of years being amortized (and explain how this amortization period was determined).
 - iii) annual amortization expense (by account number).
 - d. Regarding (c) above, provide the unamortized balance and remaining number of years to be amortized as of December 31, 2022 for each transaction.
 - e. Regarding (b) and (c) above, explain and provide documentation that supports the reasonableness, propriety, and precedent for these transaction-related costs and impacts being included in the revenue requirements of this rate case.

DELTA NATURAL GAS COMPANY, INC.**CASE NO. 2021-00185****FIRST ATTORNEY GENERAL DATA REQUEST****DATED JULY 14, 2021**

- f. Regarding (b) and (c) above, cite to and identify all Commission Orders (and related case numbers), that have approved recovery, denied recovery, or deferred a decision on recovery (to future rate cases or other proceedings) of these transaction-related costs that have been included in the revenue requirements of this rate case. In all instances, identify Delta's non-compliance with prior Commission Orders (if applicable) and the reasons for non-compliance.
- g. Regarding (b) and (c) above, identify all transaction-related costs and impacts that have been recorded below-the-line or have not been included in the revenue requirement of this rate case and explain the reason for this treatment (and describe and identify all amounts by account number for each month and year). Explain if the below-the-line treatment or exclusion from the revenue requirement is consistent with Commission Orders or precedent.
- h. Explain how Delta's debt and equity balances (and capital structure in general) were impacted by each of the change in ownership/acquisition transactions above, and identify the change in debt and equity (and provide the amount of debt and equity before and after the transaction) and explain the reasons for the specific changes in debt and equity balances related to the transaction.
- i. Explain how Delta's deferred taxes, income tax carryforward, and other tax credit amounts were impacted by each of the change in ownership/acquisition transactions above, and identify the change in these amounts (and provide the balances before and after the transaction) and explain the reasons for these specific changes related to the transactions. In all cases, explain if some amount of Delta's deferred taxes, income tax carryforward, and other tax credit amounts were relinquished, sold, or otherwise reduced by the impact of these transactions, and explain the rationale for this change and why it was reasonable.

Response:

- a. See Exhibit 1 for the Notice of Filing Journal Entries in Case No. 2017-00125 for the PNG acquisition of Delta and Exhibit 2 for the Notice of Filing Journal Entries in Case No. 2018-00369 for the Essential (Aqua America) acquisition of Delta. Acquisition Journal Entries have not yet been booked for the transfer of PKY from being a subsidiary of PNG to a subsidiary of Delta.
- b. Transaction related amounts are not included in the revenue requirement of this rate case.
- c. No such transaction-related amounts exist.

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

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

- d. Not applicable.
- e. Not applicable.
- f. Not applicable.
- g. No transaction-related costs are being recorded below the line. Goodwill and non-compete payments recorded at the parent company level.
- h. As Exhibits 1 and 2 show, the acquisition entries had no impact on the net equity balance and capital structure in general.
- i. For the PNG acquisition of Delta, a decrease to deferred taxes was recorded in the amount of \$2,337,977 for the tax effect of the pension remeasurement. This resulted in a change of the opening balance of deferred taxes of \$45,127,004 to \$42,789,027. For the Essential acquisition of Delta, a decrease to deferred taxes was recorded in the amount of \$15,984 to reflect the tax effect of a book adjustment to accrued vacation. This resulted in a change of the opening balance of the deferred tax asset, of \$(3,203) to \$(19,187). Neither of these entries have an impact on the revenue requirement of this rate case.

Sponsoring Witness: John B. Brown / William C. Packer

COMMONWEALTH OF KENTUCKY
BEFORE THE PUBLIC SERVICE COMMISSION

In the Matter of:

**THE JOINT APPLICATION OF AQUA)
AMERICA, INC., STEELRIVER)
INFRASTRUCTURE FUND NORTH)
AMERICA LP, STEELRIVER LDC)
INVESTMENTS, LP, LDC PARENT LLC,)
LDC FUNDING LLC, LDC HOLDINGS)
LLC, PNG COMPANIES LLC, PEOPLES)
GAS KY LLC, AND DELTA NATURAL GAS)
COMPANY, INC. FOR APPROVAL OF AN)
ACQUISITION OF OWNERSHIP AND)
CONTROL OF PNG COMPANIES LLC,)
PEOPLES GAS KY LLC AND DELTA)
NATURAL GAS COMPANY, INC.)**

CASE NO. 2018-00369

NOTICE OF FILING PROPOSED JOURNAL ENTRIES

Essential Utilities, Inc. f/k/a Aqua America, Inc., pursuant to Ordering Paragraph 3 of the March 13, 2019 Order herein, hereby gives notice of the filing of the estimated journal entries it proposes to record the acquisition, a copy of which is attached hereto.

The form and amounts of the estimated acquisition journal entries are based on the latest available information and the amounts are subject to revision. The estimate acquisition journal entries are expected to be revised and trued-up as more information becomes available within one year of the acquisition date.

Dated: April 1, 2020

Respectfully submitted,



Monica H. Braun
monica.braun@skofirm.com
Stoll Keenon Ogden PLLC
300 West Vine Street
Suite 2100
Lexington, KY 40507
Telephone: (859) 231-3000
Facsimile: (859) 246-3643
Counsel for Delta Natural Gas Company,
Inc. and Essential Utilities, Inc.

CERTIFICATE OF COMPLIANCE

This is to certify that this April 1, 2020, electronic filing is a true and accurate copy of the same documents being filed in paper medium; that the electronic filing has been transmitted to the Commission on April 1, 2020; that there are currently no parties in this proceeding that the Commission has excused from participation by electronic means; and that the original copy of this filing in paper medium will be filed in accordance with the emergency procedures established by the Commission.



Counsel for Delta Natural Gas Company, Inc.
and Essential Utilities, Inc.

Essential Utilities, Inc.**Estimated Acquisition Journal Entries**

**Amounts are estimated based on available information and subject
to revision and true-up within one year of acquisition date**

Dollar amounts are rounded in millions

PNG Companies LLC

	<u>DR</u>	<u>CR</u>
Goodwill	\$ 2,371	
Investment in subsidiaries		\$ 18
Member's Equity		\$ 2,353
To record effect of acquisition		
Member's Equity (former ownership)	\$ 1,112	
Member's Equity		\$ 1,112
To transfer prior Member's Equity to new Member's Equity		

Essential Utilities, Inc.

(formerly Aqua America, Inc.)

	<u>DR</u>	<u>CR</u>
Investment in subsidiary	\$ 3,465	
Cash and/or Debt		\$ 3,465
To record Essential Utilities, Inc. acquired investment in PNG Companies LLC and its subsidiaries		

Delta Natural Gas Company, Inc.

	<u>DR</u>	<u>CR</u>
There are no known acquisition journal entries recorded on Delta's books		

**COMMONWEALTH OF KENTUCKY
BEFORE THE PUBLIC SERVICE COMMISSION**

In the Matter of:

ELECTRONIC JOINT APPLICATION OF)	
PNG COMPANIES LLC, DRAKE MERGER)	
SUB INC., AND DELTA NATURAL GAS)	
COMPANY, INC. FOR APPROVAL OF AN)	CASE NO. 2017-00125
ACQUISITION OF OWNERSHIP AND)	
CONTROL OF DELTA NATURAL GAS)	
COMPANY, INC.)	

* * * * *

NOTICE OF FILING ESTIMATED JOURNAL ENTRIES

Delta Natural Gas Company, Inc. (“Delta”), on behalf of PNG Companies LLC (“PNG”), pursuant to ordering paragraph 3 of the July 13, 2017, order herein, hereby gives notice of the filing of the estimated journal entries PNG proposes to record the acquisition of the common stock of Delta, a copy of which is attached hereto. These estimates are based on Delta’s August 31, 2017, month end balances and projected results through the closing date of September 20, 2017. Final numbers will not be available until after the completion of the audit of PNG for the year ended December 31, 2017.

Dated: October 9, 2017

Respectfully submitted,

Monica H. Braun

Robert M. Watt III
robert.Watt@skofirm.com
Monica H. Braun
monica.braun@skofirm.com
Gerald Wuetcher
gerald.wuetcher@skofirm.com
Stoll Keenon Ogden PLLC
300 West Vine Street
Suite 2100
Lexington, KY 40507
Telephone: (859) 231-3000
Facsimile: (859) 246-3643

Counsel for Delta Natural Gas Company,
Inc.

CERTIFICATE OF COMPLIANCE

This is to certify that Delta Natural Gas Company, Inc.'s October 9, 2017, electronic filing is a true and accurate copy of the same documents being filed in paper medium; that the electronic filing has been transmitted to the Commission on October 9, 2017; that there are currently no parties in this proceeding that the Commission has excused from participation by electronic means; and that the original and six copies of this filing in paper medium will be filed by hand-delivery with the Commission within two business days from the date of the electronic filing.

Monica H. Braun

Counsel for Delta Natural Gas Company,
Inc.

PNG COMPANIES LLC
DELTA NATURAL GAS COMPANY, INC.

CASE NO. 2017-00125

Estimated Acquisition Entries

Delta Natural Gas Company, Inc.

	<u>DR</u>	<u>CR</u>
Retained Earnings	\$ 17,600,000	
Premium on Common Shares		\$ 17,600,000

To eliminate Retained Earnings accumulated under previous stock ownership.

PNG Companies LLC

	<u>DR</u>	<u>CR</u>
Investment in Subsidiary	\$ 74,900,000	
Goodwill	\$ 142,700,000	
Cash and/or Debt		\$ 217,600,000

To record PNG Companies LLC's acquired investment in Delta Natural Gas Company, Inc. and its Subsidiaries.

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

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

67. **Economies of Scale Related to Ownership Change.** Witness Brown's direct testimony (page 3, lines 14 – 16) states that the various acquisitions (and change in ownership) have allowed Delta to have access to technologies, economies of scale, and expertise beyond what was practicable as a standalone utility. Address the following:
- a. Please identify and provide supporting documentation and calculations for each of the various types and amounts of "economies of scale" for Delta, and explain how this translates to actual tangible cost savings for each appropriate calendar or fiscal year from 2017 through the most recent period available (by account number, functional cost, or other categories).
 - b. Regarding (a) above, provide both the economies of scale and actual tangible cost saving lease that are reflected in the revenue requirements of this rate case for the base period and the forecasted test period (by account number, functional cost, or other categories).

Response:

- a. The benefits of having economies of scale are reflected throughout the revenue requirement. By being part of a family of utilities, Delta has been able to implement SAP for a lower cost than if Delta implemented it on a stand-alone basis, as Delta was able to share in the costs, which are reflected in the revenue requirement in this proceeding. Moreover, Delta has had access to favorable capital costs, which are also reflected in the revenue requirement, as compared to the interest rates it obtained as a standalone utility. Other examples include the cost of insurance and medical premiums, which are likewise reflected in the case.
- b. See the response to subpart a.

Sponsoring Witness: John B. Brown

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

FIRST ATTORNEY GENERAL DATA REQUEST
DATED JULY 14, 2021

68. **Best-In-Class Comparison.** Witness Brown’s direct testimony (page 4, lines 5 – 6) states that Essential (Delta’s ultimate parent) is one of the largest, best-in-class, publicly regulated water, wastewater, and natural gas utilities in the United States, with operations dating back to 1886. Address the following:
- a. Provide supporting documentation, studies, and comparison to other utilities (and explain if the data was prepared by the Company or a third party) that was relied upon to support the Company’s claims above, and provide this information for each of the years 2010 through 2021.
 - b. Regarding (a) above, identify those companies that Essential was compared to, and provide the rank order comparison of Essential and all applicable companies for each specific operating, financial, service quality, and other statistic that the Company relied upon in reaching a conclusion that Essential was one of the largest, best-in-class water, wastewater, and natural gas utilities.
 - c. Regarding (a) and (b) above, explain if the “natural gas utility” operations of PNG and Delta Gas operations specifically, were compared (or can be compared) to the stand-alone natural gas operations of other utilities (and provide this rank order comparison for all statistics), or explain if the comparison is only available for the combined water, wastewater, and natural gas utility operations of these utility companies. Provide a specific comparison for just “natural gas” utility operations if this information is available on a stand-alone basis for PNG (Kentucky, Pennsylvania, and Kentucky) and on a stand-alone basis for Delta Gas (Kentucky).

Response:

- a. Essential Utilities is one of the largest, publicly-regulated water, wastewater and natural gas utilities in the United States, serving approximately 5 million customers. The water and wastewater utilities serve customers in an 8 state area, and the gas utilities have customers throughout 3 states. Essential recognizes the importance that water and natural gas play in everyday life and is proud to deliver safe, reliable, services for the greater good of the communities that are served throughout the 10-state territory. Integrity, respect and excellence are the core values that guide Essential,

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

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

and that helps put focus on our customers. Essential is passionate about infrastructure improvement that help strengthen reliability and safety.

There were no studies or comparisons done to support the statement that Essential is a Best-in-Class utility.

- b. See response to 68 a.
- c. There were no studies done to compare the operations of PNG's and Delta's operations to other utilities. However, Delta has been in existence in the state of Kentucky since 1949 and is one of the 5 major gas operations in Kentucky.

All natural gas utilities are required to comply with PHMSA rules and regulations and are all governed by state public service commissions, therefore, customer service can help differentiate one utility from another, and Delta strives to have outstanding customer service on an ongoing basis. Both Delta and Peoples Natural Gas routinely receive excellent/outstanding comments from customers through comment cards, emails and phone calls, and those help verify that Essential can be considered a "best-in-class" utility.

Sponsoring Witness: John B. Brown

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

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

69. **Customers Lost/Gained Due to Bypass and Other Reasons.** Witness Brown's direct testimony (page 9, lines 18 – 19) indicates Delta has lost customers to bypass in the past. Address the following:
- a. Provide the number of customers and related revenues lost to bypass, by customer tariff class, for each year from 2010 through 2021 year-to-date, and provide supporting documentation and studies to support this conclusion.
 - b. Provide the number of customers and related revenues lost for all other reasons besides bypass (customer went out of business, moved, etc.) by customer tariff class, for each year from 2010 through 2021 year-to-date, and provide supporting documentation and studies to support this conclusion.
 - c. Identify the number of customers and related revenues "gained or added" from customers switching to Delta from alternate energy supplies (customers bypassing other energy providers), by customer tariff class, for each year from 2010 to 2021 year-to-date, and provide supporting documentation and studies to support this conclusion.
 - d. Explain and provide documentation supporting all actions taken and programs implemented by the Company from 2010 to 2020 to protect against loss of customers to bypass, and explain how effective the Company believes these actions have been.

Response:

- a. Please see the chart below:

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

FIRST ATTORNEY GENERAL DATA REQUEST
DATED JULY 14, 2021

69.A	Off System Transportation Bypass				
		Customers Lost	Revenue		
	2010	0			
	2011	2	\$ 21,919.96		
	2012	3	\$122,610.57		
	2013	2	\$169,167.05		
	2014	0	\$ -		
	2015	1	\$ 10,969.54		
	2016	0	\$ 10,969.54		
	2017	0	\$ -		
	2018	0	\$ -		
	2019	0	\$ -		
	2020	6	\$283,533.94		
	2021		\$ 99,812.91		
	* Customers lost counted in year they were lost.				
	*Revenues for the subsequent 12 months after bypas counted in year it was lost				

b. Please see provided spreadsheet labeled Question 69 b.

c. Please see provided spreadsheet labeled Question 69 c.

d. Bypass or selection of third party provider concerns in the large Non-Residential, Industrial or Interruptible customer categories have been addressed during this time frame primarily by communication, customer service and timely response. Delta has long prided itself on its customer service efforts for all customer classes. With regards to large customers we have been open to reviewing contracts, agreements, providing low cost commodity prices, offering technical advice, measurement data on flow rates and metering, operating a 24/7 gas control center, being responsive to service calls and billing inquiries. Delta has also not had a rate case or increase in 12 years which was important to the customer classes.

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

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

Residential customers benefited from Delta providing energy audits, a DSM program, local offices, convenient drive-thru, budget billing and emphasizing customer service. The DSM program allowed customers to upgrade to higher efficiency equipment and save on their energy bills. We feel the DSM incentives were a very important program as when commodity prices were increasing less consumption assisted the customer with their overall bills. Please see the provided informational sheet regarding the Delta DSM program or Conservation/Efficiency Program as it was named.

Sponsoring Witness: John B. Brown

Delta Natural Gas Company, Inc.
Case No. 2021-00185
First Attorney General Data Request
Question 69 b.

Retired Meter Installations - 12 Month Ended December

	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>
OWINGSVILLE	108	72	102	106	26	168	40	67	54	48	11	N/A
BEREA	174	98	169	263	55	48	107	88	70	41	68	N/A
NICHOLASVILLE	174	159	118	240	25	148	90	33	54	53	53	N/A
STANTON	125	183	103	81	74	98	80	49	114	75	14	N/A
LONDON	169	93	101	149	15	19	49	70	25	18	29	N/A
WILLIAMSBURG	305	91	103	117	8	29	36	48	14	16	18	N/A
BARBOURVILLE	34	151	225	141	86	44	63	68	50	35	44	N/A
MIDDLESBORO	112	256	138	238	41	18	109	92	27	83	35	N/A
CORBIN	151	192	344	257	23	44	102	38	120	68	103	N/A
MANCHESTER	437	78	140	86	33	21	67	34	52	39	30	N/A
TOTAL	1,789	1,373	1,543	1,678	386	637	743	587	580	476	405	N/A
Estimated Loss Revenue per customer	\$496.47	\$469.47	\$440.44	\$492.16	\$513.71	\$505.09	\$453.37	\$440.44	\$492.16	\$470.61	\$466.30	N/A
Estimated Total Lost Revenue	\$888,184.83	\$644,582.31	\$679,598.92	\$825,844.48	\$198,292.06	\$321,742.33	\$336,853.91	\$258,538.28	\$285,452.80	\$224,010.36	\$188,851.50	N/A

* Estimated revenue based on average customer usage, exact data not available

** Retired meter numbers from customer discontinued service, switched fuels, vacant, demolition, moved dwelling, etc.

*** Estimated Revenue from calculations provided from table on Question 69 c.

Delta Natural Gas Company, Inc.
Case No. 2021-00185
First Attorney General Data Request

Question 69 c.

Residential & Commercial

New Conversion Customers 2010-2020

Estimated Revenue

	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021 To Date
Residential Conversion	99	106	115	190	211	206	212	141	143	151	130	70
Commercial Conversion	18	18	28	22	55	33	20	28	18	36	18	4
Average Residential MCF	57	57	44	56	61	59	47	44	56	51	50	N/A
Customer Base Rate	\$4.31	\$4.31	\$4.31	\$4.31	\$4.31	\$4.31	\$4.31	\$4.31	\$4.31	\$4.31	\$4.31	\$4.31
Monthly Customer Charge	\$20.90	\$20.90	\$20.90	\$20.90	\$20.90	\$20.90	\$20.90	\$20.90	\$20.90	\$20.90	\$20.90	\$20.90
Estimated Residential Revenue Per Customer	\$496.47	\$496.47	\$440.44	\$492.16	\$513.71	\$505.09	\$453.37	\$440.44	\$492.16	\$470.61	\$466.30	N/A
Total Residential Revenue Gained Per Year	\$49,150.53	\$52,625.82	\$50,650.60	\$93,510.40	\$108,392.81	\$104,048.54	\$96,114.44	\$62,102.04	\$70,378.88	\$71,062.11	\$60,619.00	
Average Commercial MCF	90	90	90	90	90	90	90	90	90	90	90	N/A
Customer Base Rate	\$4.31	\$4.31	\$4.31	\$4.31	\$4.31	\$4.31	\$4.31	\$4.31	\$4.31	\$4.31	\$4.31	\$4.31
Monthly Customer Charge	\$31.20	\$31.20	\$31.20	\$31.20	\$31.20	\$31.20	\$31.20	\$31.20	\$31.20	\$31.20	\$31.20	\$31.20
Estimated Commercial Revenue per Customer	\$762.30	\$762.30	\$762.30	\$762.30	\$762.30	\$762.30	\$762.30	\$762.30	\$762.30	\$762.30	\$762.30	N/A
Total Commercial Revenue Gained Per Year	\$13,721.40	\$13,721.40	\$21,344.40	\$16,770.60	\$41,926.50	\$25,155.90	\$15,246.00	\$21,344.40	\$13,721.40	\$27,442.80	\$13,721.40	
Estimated Total Revenue Residential and Commercial	\$62,871.93	\$66,347.22	\$71,995.00	\$110,281.00	\$150,319.31	\$129,204.44	\$111,360.44	\$83,446.44	\$84,100.28	\$98,504.91	\$74,340.40	N/A

*Average Commercial MCF Not Available Estimated



Conservation/Efficiency Program 2008

Offer available only to Delta Natural Gas residential customers meeting the following criteria:

- Constructing a new home*
- Changing from another energy source to natural gas
- Adding or upgrading natural gas appliances to high efficiency models

Rebate Amounts and Guideline Requirements:

<u>Natural Gas Heating Equipment</u>	<u>Efficiency Level</u>	<u>BTU Input</u>	<u>Rebate Amount</u>
Forced Air Furnace	90% or greater	30,000 or greater	\$400.00
Dual Fuel Auxiliary Furnace	90% or greater	30,000 or greater	\$300.00
Space Heater	99%	10,000 or greater	\$100.00
Gas Logs	99%	18,000 or greater	\$100.00
Gas Fireplace	90% or greater	18,000 or greater	\$100.00
<u>Natural Gas Water Heaters</u>	<u>Efficiency Level</u>	<u>Unit Requirement</u>	<u>Rebate Amount</u>
High Efficiency Tank Model	0.62 Energy Factor	40 gallon or greater	\$200.00
Power Vent Model	0.62 Energy Factor	40 gallon or greater	\$250.00
On Demand Model	0.67 Energy Factor	Tank-less	\$300.00

Restrictions:

Rebates can be issued for equipment installed after July 18, 2008. All equipment must meet program requirements and be installed according to applicable Manufacturer's recommendations/code requirements. A dated invoice must be provided and verification of the installation by Delta personnel prior to receiving rebate. Rebate must be processed within 120 days of installation. All equipment must meet the above stated program guideline minimum requirements with no exceptions. Offer available for a limited time and subject to limits, change or cancellation by Delta Natural Gas at any time.

For availability of service and more information contact your Delta Natural Gas office:

Owingsville: 606-674-2213, Toll-Free: 800-251-8477 **Berea:** 859-986-4291, Toll-Free: 877-986-4291

Nicholasville: 859-885-4141 **Middlesboro:** 606-248-1845, Toll-Free: 877-335-0852

Corbin: 606-528-3611, Toll-Free 877-335-0852

*Rebate to be paid to one of the following parties listed below

- ❖ Builder constructing speculative home
- ❖ Builder constructing model, tract or custom home
 - ❖ Customer contracting builder
 - ❖ Customer acting as general contractor
- ❖ Customer ordering new manufactured or mobile home

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

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

70. Regarding PHMSA-mandated pipe inspections, explain whether Delta will be utilizing multiple inspection methods, or if it will rely exclusively on in-line inspections (ILI).

Response:

Delta will not be utilizing ILI inspection methods with regard to the PHMSA-mandated pipe inspection requirements. Delta has successfully utilized Direct Assessment methods in compliance with PHMSA inspection criteria and will continue to do so.

Sponsoring Witness: Jonathan Morphew

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

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

71. Regarding ILIs, explain whether Delta maintains contracts with external vendors for the necessary services and supplies to conduct and evaluate the required inspections, or whether the Company has the necessary in-house staffing and materials to perform these tasks.

Response:

Not applicable. Delta does not utilize ILI inspections of its facilities.

Sponsoring Witness: Jonathan Morpew

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

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

72. If Delta does not perform these services in-house, explain whether the Company's affiliates have evaluated the costs and benefits of performing these tasks and services on a joint basis in order to obtain economies of scale. If so, provide copies of any relevant studies in this regard. If not, explain fully why not.
- a. Explain whether Essential Utilities' water affiliates could also make use of the ILI tools its gas affiliates are required to use, and if so, whether cost sharing between the water and gas affiliates would be appropriate.

Response:

Not applicable. Delta does not perform ILI services on any part of its system. Delta is not aware of any studies on the benefits of combining tasks and services on a joint basis for ILI application. Delta does not have any DOT rated transmission lines that will physically accommodate ILI equipment.

- a. Delta does not possess any technical knowledge or experience regarding ILI capabilities in water pipeline systems.

Sponsoring Witness: Jonathan Morphew

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

FIRST ATTORNEY GENERAL DATA REQUEST
DATED JULY 14, 2021

73. Discuss the types of inspections that Delta will be required to make, and the types of data it will collect for each such inspection. Explain also if inspection tools will be able to conduct multiple types of inspections in one run of the inspection tools, or if multiple runs will be required.
- a. Explain whether Delta could achieve any cost savings by utilizing a multi-diameter smart pig inspection tool, either on a Company-only basis or through sharing the multi-diameter tool(s) and their associated costs with the Company's other gas and/or water affiliates.

Response:

Delta does not utilize ILI inspections for its facilities. Delta continues to perform assessments of its facilities by use of Direct Assessment methods. These assessments are performed predominately by in-house personnel. Delta conducts internal corrosion direct assessments ("ICDA") and external corrosion direct assessments ("ECDA"). The assessments consist of testing by Direct Current Voltage Gradient ("DCVG"), Close Interval Survey ("CIS") and the actual exposure of the pipeline for visual inspection and wall thickness testing. Each of these methods combined meet all PHMSA Transmission Integrity Management Plan requirements. Both DCVG and CIS inspections perform only one function each. The data received from each function is collected and interpolated by a professional engineering service. The information is then used to determine the internal and external condition of the pipeline, as well as determining the precise location of any excavation needed for additional analysis.

- a. Delta could not achieve any cost savings by utilizing smart pig inspection tools as its transmission lines are incapable of utilizing smart pig technology.

Sponsoring Witness: Jonathan Morphew

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

FIRST ATTORNEY GENERAL DATA REQUEST
DATED JULY 14, 2021

74. **Operating Statement Changes.** Witness Brown's direct testimony (page 8, lines 17 – 21) states that Delta's operation and maintenance expenses have only increased by 18% since 2010. Also, address the fluctuations based on Delta's Tab 64. Address the following:
- a. Provide supporting documentation, calculations, operating income statements, and related O&M expenses for the period December 31, 2010 through December 31, 2020, along with all other relevant periods, to support Witness Brown's testimony regarding the 18% changes in O&M expenses from 2010.
 - b. Per Tab 64, explain why Operating Expenses increased from \$36.8 million in 2011 to a peak level of \$45.8 million in 2014, then declined to \$34.0 million in 2017, then increased to \$36.7 million in 2018, then declined to \$34 million in 2019, and then increased to \$32.5 million in 2020. Explain the reasons for the changes in specific types of expenses that had the largest impact on these expense fluctuations over the noted years. Identify all short and long-term trends with these operating expenses.
 - c. Per Tab 64, explain why Operating Revenues declined from \$51.2 million in 2011 to \$47 million in 2012, then peaked at \$61.3 million in 2014, then declined to \$46.4 million in 2016, then increased to \$49.6 million in 2018, then decreased to \$47.6 million in 2019 and \$43.9 million in 2020. Explain the reasons for the changes in specific types of operating revenues that had the largest impact on these revenue fluctuations over the noted years, and explain the fluctuating impact of competition on these revenue amounts. Identify all short and long-term trends with these operating revenues.

Response:

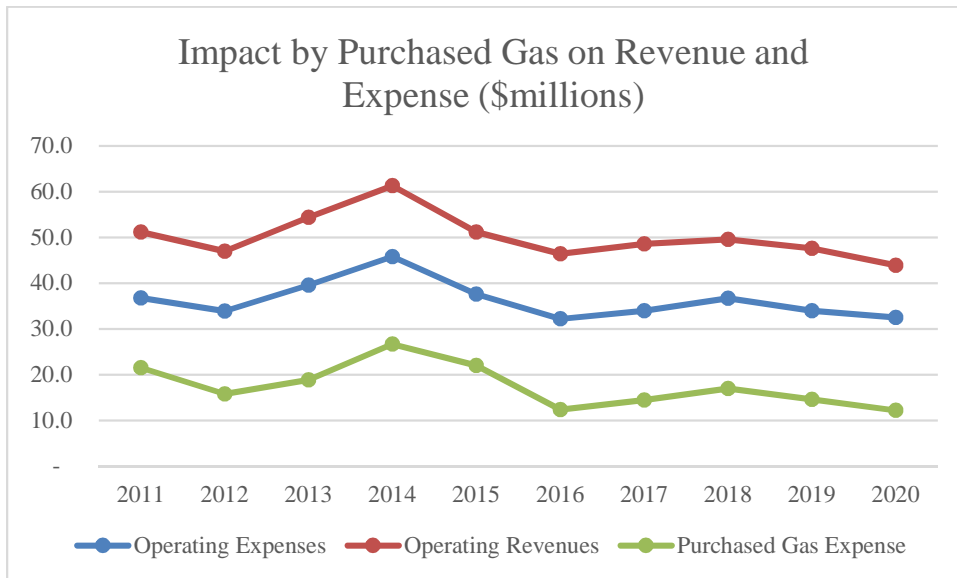
- a. The 18% referred to from Brown Testimony is a computation of O&M, excluding purchased gas expenses, comparing 2010 with the Base Period. See attached for the computation and for a copy of Delta's 2010 income statement.
- b. and c. The change in market priced gas purchases result in the significant fluctuations noted both sub-parts b. and c. The chart below illustrates how closely correlated Operating Expenses and Operating Revenues are to Purchased Gas Expense. The data is attached.

DELTA NATURAL GAS COMPANY, INC.

CASE NO. 2021-00185

FIRST ATTORNEY GENERAL DATA REQUEST

DATED JULY 14, 2021



Sponsoring Witness: John B. Brown

	2010			Base Year			Variance		
	Without Purchased Gas	Purchased Gas	Total	Without Purchased Gas	Purchased Gas	Total	Without Purchased Gas	Purchased Gas	Total
Operation Expenses	12,154,684	20,549,591	32,704,275	14,757,203	12,503,349	27,260,552	21.4%	-39.2%	-16.6%
Maintenance Expense	710,290		710,290	526,384		526,384	-25.9%		-25.9%
O&M Subtotal	12,864,974	20,549,591	33,414,565	15,283,587	12,503,349	27,786,936	18.8%	-39.2%	-16.8%
Depreciation	4,132,864		4,132,864	8,346,047		8,346,047	101.9%		101.9%
Other Taxes	1,924,971		1,924,971	3,521,376		3,521,376	82.9%		82.9%
Total Operating Expenses	18,922,809	20,549,591	39,472,400	27,151,010	12,503,349	39,654,359	43.5%	-39.2%	0.5%

DELTA NATURAL GAS CO., INC. AND SUBSIDIARIES
 Income Statement - Delta Natural Gas Co
 January 01, 2010 - December 31, 2010

	Current Month Amount	Last Year Curr Month Amount	Current Y-T-D Amount	Current Year Y-T-D Budget	Last Year Y-T-D Amount	12 Month Y-T-D Amount	Previous 12 Month Amount
01							
OPERATING REVENUES							
General Service Rate Billed							
Residential	4,913,842.93CR	3,905,404.00CR	25,027,978.17CR	31,677,400.00CR	28,798,959.67CR	25,027,978.17CR	28,798,959.67CR
Small Commercial	1,530,225.51CR	1,183,140.87CR	7,370,259.67CR	9,403,300.00CR	8,524,496.38CR	7,370,259.67CR	8,524,496.38CR
Other Commercial	1,665,603.03CR	1,346,716.53CR	9,069,613.56CR	13,891,700.00CR	11,179,477.79CR	9,069,613.56CR	11,179,477.79CR
Industrial	210,068.49CR	150,024.99CR	888,626.17CR	.00	1,113,012.12CR	888,626.17CR	1,113,012.12CR
Unmetered Gas Light	377.52CR	308.37CR	4,121.06CR	5,600.00CR	5,249.34CR	4,121.06CR	5,249.34CR
Residential WNA	315,094.97	46,602.34	663,171.64	.00	19,459.62CR	663,171.64	19,459.62CR
Small Non-Residential WNA	99,157.16	16,272.14	211,282.10	.00	1,131.89CR	211,282.10	1,131.89CR
Weather Normalization Revenu	414,252.13	62,874.48	874,453.74	.00	20,591.51CR	874,453.74	20,591.51CR
Demand-Side Management Revenue	1,153.36CR	86.93CR	11,100.84CR	.00	249.62	11,100.84CR	249.62
Total General Service Ra	7,907,018.71CR	6,522,807.21CR	41,497,245.73CR	54,978,000.00CR	49,641,537.19CR	41,497,245.73CR	49,641,537.19CR
Interruptible Rate Billed							
Commercial	6,546.27CR	3,461.22CR	25,916.70CR	.00	27,250.83CR	25,916.70CR	27,250.83CR
Industrial	53,795.79CR	39,569.35CR	232,924.23CR	383,700.00CR	314,810.75CR	232,924.23CR	314,810.75CR
Total Interruptible Rate	60,342.06CR	43,030.57CR	258,840.93CR	383,700.00CR	342,061.58CR	258,840.93CR	342,061.58CR
Total Gas Revenue	7,967,360.77CR	6,565,837.78CR	41,756,086.66CR	55,361,700.00CR	49,983,598.77CR	41,756,086.66CR	49,983,598.77CR
Miscellaneous Operating Revenue	29,840.00CR	22,375.00CR	285,975.00CR	308,300.00CR	302,580.00CR	285,975.00CR	302,580.00CR
Off System Transportation Reven	407,388.25CR	366,110.01CR	3,763,655.06CR	3,422,200.00CR	3,415,903.65CR	3,763,655.06CR	3,415,903.65CR
On System Transportation Revenu	535,818.11CR	451,307.93CR	4,627,959.52CR	4,141,600.00CR	4,134,944.29CR	4,627,959.52CR	4,134,944.29CR
TOTAL OPERATING REVENUE	8,940,407.13CR	7,405,630.72CR	50,433,676.24CR	63,233,800.00CR	57,837,026.71CR	50,433,676.24CR	57,837,026.71CR
OPERATING EXPENSES							
Purchased Gas	4,487,785.32	3,721,333.36	20,549,590.70	35,163,900.00	29,826,553.70	20,549,590.70	29,826,553.70
Purchased Gas, net	4,487,785.32	3,721,333.36	20,549,590.70	35,163,900.00	29,826,553.70	20,549,590.70	29,826,553.70
Operation Expense							
Labor	472,852.74	470,013.18	6,988,778.86	6,648,500.00	6,907,866.45	6,988,778.86	6,907,866.45
Transportation	117,434.98	84,625.50	927,309.47	826,400.00	832,550.88	927,309.47	832,550.88

DELTA NATURAL GAS CO., INC. AND SUBSIDIARIES
 Income Statement - Delta
 January 01, 2010 - December 31, 2010

	Current Month Amount	Last Year Curr Month Amount	Current Y-T-D Amount	Current Year Y-T-D Budget	Last Year Y-T-D Amount	12 Month Y-T-D Amount	Previous 12 Month Amount
OPERATING INCOME	2,679,687.74CR	1,991,183.65CR	10,961,276.72CR	8,715,900.00CR	8,988,554.60CR	10,961,276.72CR	8,988,554.60CR

Other Income and Expenses							
Other Net Income	33,937.01CR	20,275.26CR	133,719.88CR	32,200.00CR	989,570.46CR	133,719.88CR	989,570.46CR
Net Non Regulated Income	33,937.01CR	20,275.26CR	133,719.88CR	32,200.00CR	989,570.46CR	133,719.88CR	989,570.46CR
Total Income Before Interest Ch	2,713,624.75CR	2,011,458.91CR	11,094,996.60CR	8,748,100.00CR	9,978,125.06CR	11,094,996.60CR	9,978,125.06CR

Interest Expense							
Interest On Long-Term Debt	298,937.74	300,282.50	3,594,723.38	3,603,600.00	3,622,780.28	3,594,723.38	3,622,780.28
Interest On Short-Term Debt	2,700.12	5,319.74	16,134.02	35,100.00	32,287.39	16,134.02	32,287.39
Other Interest	3,044.84	3,101.42	35,245.83	38,400.00	33,270.92	35,245.83	33,270.92
Amortization of Debt Expense	32,271.88	32,271.88	387,262.56	387,600.00	387,262.56	387,262.56	387,262.56
Total Interest Expense	336,954.58	340,975.54	4,033,365.79	4,064,700.00	4,075,601.15	4,033,365.79	4,075,601.15
Net Income Before Income Taxes	2,376,670.17CR	1,670,483.37CR	7,061,630.81CR	4,683,400.00CR	5,902,523.91CR	7,061,630.81CR	5,902,523.91CR
Current Federal	696,194.65	1,363,894.58	1,020,516.31CR	1,765,600.00	1,532,931.86CR	1,020,516.31CR	1,532,931.86CR
Current State	130,851.42	115,014.35	166,351.56	.00	282,789.47CR	166,351.56	282,789.47CR
Deferred Federal & State	52,141.96	857,433.39CR	3,334,469.87	64,800.00CR	3,905,642.15	3,334,469.87	3,905,642.15
Investment Tax Credit-Net	2,266.67CR	2,550.00CR	28,900.02CR	27,200.00CR	31,950.00CR	28,900.02CR	31,950.00CR
Income Taxes Non-Regulated	12,882.49	7,696.49	50,760.07	12,300.00	46,494.30	50,760.07	46,494.30
Total Income Taxes	889,803.85	626,622.03	2,502,165.17	1,685,900.00	2,104,465.12	2,502,165.17	2,104,465.12
Net Income - Delta Natural	1,486,866.32CR	1,043,861.34CR	4,559,465.64CR	2,997,500.00CR	3,798,058.79CR	4,559,465.64CR	3,798,058.79CR

Subsidiary Net Income							
Total Subsidiary Net Income	385,073.00CR	59,972.00CR	2,020,327.00CR	1,551,100.00CR	1,260,322.00CR	2,020,327.00CR	1,260,322.00CR
Net Income - Consolidated	1,871,939.32CR	1,103,833.34CR	6,579,792.64CR	4,548,600.00CR	5,058,380.79CR	6,579,792.64CR	5,058,380.79CR
=====							

\$(millions)

	2011	2012	2103	2014	2105	2016	2017	2018	2119	2020
Operating Expenses	36.8	33.9	39.6	45.8	37.6	32.2	34.0	36.7	34.0	32.5
Change		(2.9)	5.7	6.2	(8.2)	(5.4)	1.8	2.7	(2.7)	(1.5)
Operating Revenues	51.2	47.0	54.4	61.3	51.2	46.4	48.6	49.6	47.6	43.9
Change		(4.2)	7.4	6.9	(10.1)	(4.8)	2.2	1.0	(2.0)	(3.7)
Purchased Gas Expense	21.5	15.8	18.9	26.7	22.0	12.4	14.5	17.0	14.6	12.2
Change		(5.7)	3.1	7.8	(4.7)	(9.6)	2.1	2.5	(2.4)	(2.4)

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

FIRST ATTORNEY GENERAL DATA REQUEST
DATED JULY 14, 2021

75. **SAP and GIS Mapping Software.** Witness Brown's direct testimony (page 12, lines 18-24 and page 13, lines 1 – 8) briefly addresses Delta's recent implementation of the SAP software/data platform to unify customer data sources in one system, and the GIS mapping system (in the process of being implemented) that allows field technicians to have real-time access to distribution/transmission system maps from laptops in their vehicles. Also, Witness Morphew's direct testimony (page 7, lines 14 – 21) briefly addresses the GIS software. Address the following:
- a. Provide the names of the vendors for each of the SAP and GIS software, and provide a copy of the corresponding contracts, final approved purchase order, and the five largest invoices for each of the software.
 - b. Explain if PNG and/or Essential had previously implemented and used the SAP or GIS software prior to Delta acquiring this software, and explain if these software purchases are intended to coordinate these types of software between PNG, Essential, and Delta. Otherwise, explain if PNG and/or Essential are using the same SAP or GIS software that was purchased by Delta, and explain how the respective costs are allocated or treated to reflect multiple company use of this software.
 - c. Provide the dates the software were implemented, and the date that costs were recorded on the books.
 - d. For each of the SAP and GIS software, provide the amounts capitalized and expensed by account number (and provide a copy of the journal entry and date), and explain this transaction and the accounts impacted.
 - e. Regarding (d) above, separately provide the impact of the SAP and GIS software on both the Base Period August 31, 2021 and the Forecasted Test Period December 31, 2022 revenue requirement of this rate case by account number (show impacts by months of the related periods). This impact should include (but not be limited to):
 - i) Provide the amounts capitalized by account number and account description by type of cost (such as software cost, installation, coding, testing, etc.), amounts amortized to date, and the net software amount as of the Base Period and the Forecasted Test Period.
 - ii) Provide the annual amortization expense and provide the amortization period (number of years), and explain how the amortization period was determined.
 - iii) Provide all amounts initially expensed or capitalized, along with on-going amounts expensed or capitalized for each of the categories of costs related to technology evaluation, selection of a supplier, development costs (related to

DELTA NATURAL GAS COMPANY, INC.**CASE NO. 2021-00185****FIRST ATTORNEY GENERAL DATA REQUEST****DATED JULY 14, 2021**

user training, data conversion, and overhead and administration), costs incurred after implementation (related to maintenance and employee training), and all other costs. Identify all one-time and non-recurring costs versus those costs that are recurring from year-to-year.

- iv) Provide all amounts expensed for annual licenses, annual maintenance/service agreements, annual upgrades, and other similar costs. Identify all one-time and non-recurring costs versus those costs that are recurring from year-to-year.
 - v) Identify corresponding software that was replaced or retired by this SAP and GIS software, and provide the corresponding journal entry by account number. If corresponding software will continue to be in service and not retired, then explain why this treatment is appropriate and identify the costs of this software included in the Base Period and Forecasted Test Year (including amounts capitalized, annual amortization expense, and other annual expenses including maintenance/service agreements, license agreement costs, upgrade costs, etc.). Identify all one-time and non-recurring costs versus those costs that are recurring from year-to-year.
- f. Explain if any of the costs of the SAP and GIS software were direct assigned or allocated from PNG or Essential, and provide these amounts by account number for the Base Period and Forecasted Test Period.

Response:

- a. The software vendors are SAP and Esri (GIS software). Implementation services were provided by IDI Consulting, Melanie Popovich, Iteres, IBM, and RAMTeCH. Most of the costs for these projects were contracted by and billed to PNG, and then directly assigned to Delta. Contracts, purchase orders, and invoices for work billed directly to Delta are attached. These documents are highly confidential and Delta is requesting confidential protection for these documents in their entirety. These documents are associated with GIS Phase 1 – Migration of Delta onto Esri GIS Platform and GIS Phase 2 – Mobile Map Application Development.
- b. PNG had previously implemented and used the SAP and GIS software prior to Delta acquiring this software. The purchases of this software by Delta were made to take advantage of the benefits the software provides while leveraging PNG's existing infrastructure, expertise, and support capabilities. Essential's strategy is to deploy the same software technology across all subsidiary companies to take advantage of economies of scale and reduce costs for each individual company. Ongoing IT costs that PNG incurs for software, hardware, and services that are used in part by Delta are allocated based on customer count.

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

FIRST ATTORNEY GENERAL DATA REQUEST
DATED JULY 14, 2021

- c. The SAP software was implemented in two phases at Delta. The first phase, which included corporate business functions such as Finance, Supply Chain, Human Resources, and Asset Management, went live on 1/1/2019. The second phase, which included Customer Service and Billing, went live on 1/18/2021. Costs for SAP Phase 1 were recorded beginning in February 2018 and up through February 2019. Costs for SAP Phase 2 were recorded beginning in February 2019 up to the present date, as some post go-live charges are still being incurred.

The GIS software was also implemented in two phases. The first phase, migration of Delta's asset data to the Esri GIS platform, went live in June, 2020. The second phase, implementation of a Mobile Map application for field users, is currently in process and expected to go live in July or August of 2021. Costs for GIS Phase 1 were recorded beginning in February 2019 up through July 2020. Costs for GIS Phase 2 were recorded beginning in April 2021 up to the present date, as the project is still active.

- d. SAP and GIS software has been capitalized. See the Response to Question 77(b)(ii) for amounts by software in CWIP at 12/31/2020, spent YTD 6/30/2021, and budgeted for 2020.
- e.
- i. See (d) above for the amounts capitalized. Because Delta utilizes Group Depreciation, amortization amounts are not kept by each software package.
 - ii. The amortization period is 10 years based on Delta's history and depreciation study.
 - iii. Costs are not recorded at that level of detail within the overall capitalized amounts reported in the other referenced responses. Recurring annual costs such as software maintenance contracts and ongoing support labor/services are included in O&M expenses.
 - iv. See 78(b) for details of such costs.
 - v. For the most part, software was fully depreciated but has not been retired. The Company has continued to use the former systems for researching historical information.
- f. The majority of the costs of the SAP and GIS software were directly assigned from PNG. The remainder were billed directly to Delta.

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

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

Sponsoring Witness: John B. Brown

**ATTACHMENTS TO DELTA_R_AGDR1_NUM075_072821
FILED UNDER SEAL PURSUANT TO THE PETITION FOR
CONFIDENTIAL TREATMENT FILED ON
JULY 28, 2021**

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

FIRST ATTORNEY GENERAL DATA REQUEST
DATED JULY 14, 2021

76. **Software Policy.** Provide a copy of Delta's written software policy, and explain the following:
- a. Explain if Delta stops recording software amortization expense on its books when the respective software becomes fully amortized (reaches the end of its amortization period), and explain those conditions under which Delta would, or would not, stop recording software amortization expense.
 - b. Explain if Delta continues to record software amortization expense on its books when the respective software becomes fully amortized, but only if the software is still being used and is in service. Explain the reason for this treatment, and refer to Commission Orders or other precedent that allow this treatment.
 - c. Explain if Delta continues to record software amortization expense on its books when the respective software becomes fully amortized, even if the software is not being used or is not in service, or may have been replaced by other software. Explain the reason for this treatment, and refer to Commission Orders or other precedent that allow this treatment.

Response:

- a. Amortization on software assets ends when those assets are fully amortized. If, in a rare case, the software asset would be taken out of service before its expected life, amortization would be accelerated so the asset would be fully amortized at retirement.
- b. See part a.
- c. See part a.

Sponsoring Witness: Andrea Schroeder

DELTA NATURAL GAS COMPANY, INC.**CASE NO. 2021-00185****FIRST ATTORNEY GENERAL DATA REQUEST****DATED JULY 14, 2021**

77. **Software Additions in 2021 and 2022.** Delta's depreciation expense calculation Excel workpaper "DELTA_R_PSCDR1_NUM054_061121_Rate_Model_CONF", shows a "Computer Software Major" account balance \$3,839,904 for Delta/PKY on the books at December 31, 2020, along with gross estimated capitalized software additions for this account of \$1,796,351 in 2021 (through December 31, 2021), and gross estimated capitalized software additions of \$1,343,704 in 2022 (through December 31, 2022), consisting of \$800,000 January to June 2022 and \$543,704 from July to December 2022. Address the following:
- a. The 2021 and 2022 estimated software additions identified above for "Computer Software Major" account in the depreciation expense Excel workpaper represent greater than 5% of the total estimated plant additions for 2021 and 2022 from Tab 19, but are not specifically identified in Tab 19. Explain if these software additions for 2021 and 2022 consist of various types of software that are included in the "all other projects less than 5% category" at Tab 19 for both 2021 and 2022. If the answer is "yes", then show how the 2021 and 2022 software additions from the above depreciation expense Excel workpaper reconcile to the amounts in Tab 19 for 2021 and 2022 in the category of "all other projects less than 5%", which is \$9.7 million for 2021 and \$10.2 million for 2022.
 - b. The software balance for the "Computer Software Major" account of Delta/PKY at December 31, 2020 is \$3,839,904 (as cited above), and the estimated gross plant additions (before netting with minor retirement amounts) for 2021 and 2022 will increase this software balance by \$3,140,055 (\$1,796,351 in 2021 and \$1,343,704 in 2022), almost doubling this software balance in only two years. Address the following:
 - i) Explain why the "Computer Software Major" account balance will almost double in only two years, whereas the current balance of \$3.1 million at December 31, 2020 took many years to accumulate. Explain the reason for significant increase in software capital additions for 2021 and 2022 compared to prior years, and explain why software additions are a priority in these two years.
 - ii) Regarding the gross estimated software additions of \$1,796,351 in 2021 and \$1,343,704 in 2022 (total of \$3.1 million), provide a listing showing all specific types of software (and a description of the software and its function) by amount that are comprising these additions for 2021 and 2022, and for the 10 largest software additions provide work orders, purchase orders, and all related invoices or quotes to date from related vendors.
 - iii) Regarding (ii) above, explain why Delta/PKY will add estimated software of \$3.1 million in 2021 and 2022, but will only retire \$52,000 of software in these

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

FIRST ATTORNEY GENERAL DATA REQUEST
DATED JULY 14, 2021

same years (per the depreciation expense Excel workpaper). Provide all supporting documentation and workpapers to explain the amount of estimated retirements in relation to the estimated software additions (and explain why additions from January to June 2022 of \$800,000 will have \$15,157 of retirements, and why additions from July to December 2022 of \$543,704 will also have this same amount of retirements of \$15,157).

- c. Explain if the SAP and/or GIS mapping software are included in the estimated gross plant additions for 2021 and 2022 addressed above, or explain if the SAP and/or GIS mapping software is already included in the December 31, 2021 software balance of \$3,839,904 for the "Computer Software Major" account or in the December 31, 2021 balance of \$1,377,728 for the "Computer Software Other" account balance, and provide a complete reconciliation of all software plant balances (at December 31, 2021) and estimated software additions (for 2021 and 2022) to show where the amounts for the SAP and GIS mapping software are included.
- d. Identify the amount of software plant additions (and retirements) included in the December 31, 2020 CWIP account by type and description of software, and per item (i) above, explain the reason for the significant increase in software balances for the 2021 and 2022 periods.

Response:

- a. These software additions for 2021 and 2022 consist of various types of software that are included in the "all other projects less than 5% category" at Tab 19 for both 2021 and 2022. If the total gross estimated capitalized software additions for 2021 as a group of \$1,796,351 was broken out from the All Other Projects < 5% line, \$7,915,125 would have been left on the miscellaneous line. The updated 5 year capital plan filed with PSC-2 #17 shows while there has been no change in total 2022 projected capital expenditures, the projects have been reallocated and the total IT budget is now \$3,245,183 for 2022, with Applications being \$1,142,759 of that. So if the total gross estimated capitalized software additions for 2021 were treated as a group, it would have been listed on its own line totaling \$1,142,759. In addition, in the total IT budget for 2022 is also \$896,662 of budgeted infrastructure improvement projects that would have also been listed on its own line.
- b.
 - i. Regarding the increase in IT balances, Essential, including the Peoples family of gas utilities, desires to significantly improve network reliability, safety, current capabilities, and add multiple channels for a modern customer service experience. As such, a companywide project is

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

FIRST ATTORNEY GENERAL DATA REQUEST
DATED JULY 14, 2021

progressing such that Essential's subsidiaries – including Delta – can make these improvements a reality. Significant improvement to network reliability, backup, disaster recovery, and security will be accomplished through this project, known as the Service Improvement Project or SIP. Software purchases and enhancements are increasingly necessary as products purchased over the years require upgrades to avoid becoming obsolete. Delta's major software systems were so old that they had been fully depreciated for several years. Staying current with information technology which benefits our customers and is consistent with expectations of management and regulators is an ongoing priority, with significant investment being made in 2021 and 2022 to do so. See the responses to PSC-2 #9 and AG-1 #75 for discussions of the specific projects in process at Delta.

- ii. With regard to 2021, \$1,093,201 of the \$1,796,351 budget has been spent on software year to date June 30, 2021. Please see attached for a listing of the projects comprising that total along with a description of the function of each significant software package. Since the projects are managed centrally by Essential, most of the costs are allocated from PNG rather than directly billed through the Delta requisition and PO process. The estimated \$703,150 to be spent in the remainder of 2021 will primarily be spent on completing the various in-process projects on the 2021 list such as SAP Customer Service & Billing, GIS Mobile Maps, and SIP initiatives including PowerPlan, BPC, and Work Management. Most of the current SIP initiatives are scheduled to go live on 1/1/2022 and we do not expect to begin any new significant projects in the remaining portion of 2021. With regard to 2022, see the attached listing of budgeted software totaling the revised \$1,142,759.
 - iii. The two-year average of 2019 and 2020 retirements have been assumed for 2021 and 2022, allocated based on projected individual plant amount by total amount. The Company will review its Software retirement projections for any significant variances to current expectations. As mentioned in i) above, Delta's major computer systems being retired were fully depreciated and compared to today's prices were installed for relatively low cost in the 1990's. Therefore, retirement totals will be a fraction of the additions.
- c. Refer to the detail of 12/31/20 CWIP attached to (d) below, the detail of 2021 YTD actual spending attached to (ii), the discussion of projects to be completed in the remainder of 2021 in (ii), and the detail of 2022 budgeted projects attached to (ii).

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

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

- d. See attachment for the detail of CWIP and see item (i) for the discussion of the significant increases in software balances.

Sponsoring Witness: John B. Brown

Delta Natural Gas Company Inc.
Computer Software Expenditures Year To Date
June 30, 2021
AG-1 77 b.ii)

Mark Number	Description	WBS	WBS Description	Salaries, Wages & Benefits	Outside Services	Materials & Supplies Expense	Miscellane ous	Grand Total	Description of Software and its Function
3030	Computer Software	SW.DELTA.CRB.2	SW.DELTA.CRB.2 IN-HOUSE	\$147,894.81	\$443,247.12			\$591,141.93	Migration of Delta's Customer Service and Billing functions onto Peoples' SAP system
	Computer Software	SW.DELT.CPMS.PH4.2	SW CPMS PH4 - IN HOUSE	\$27.52	-\$26.50			\$1.02	Development of enhancements to SAP and supporting systems to improve efficiency of Construction-related processes. Phase 4 consists of work that was planned for 2020; there was a small carryover of some expenses into 2021.
	Computer Software	SW.DELT.CPMS.PH5.2	SW CPMS PH5 - IN HOUSE	\$707.19	\$21,677.58			\$22,384.77	Development of enhancements to SAP and supporting systems to improve efficiency of Construction-related processes. Phase 5 consists of work to be done in 2021.
	Computer Software	SW.DELT.DATA.NETWORK.3	SW DATA NETWORK - PURCHASED	\$229.78	\$37.45			\$267.23	Hardware and software purchases to support ongoing operation and improvement of the Peoples corporate data network
	Computer Software	SW.DELT.DUNNING.2	SW DUNNING STRATEGY - IN HOUSE	\$82.99	\$5,140.80			\$5,223.79	Redesign and reconfiguration of the dunning process within SAP to take advantage of newer SAP technology, simplify ongoing support, and provide greater flexibility to change dunning and collection processes for individual states.
	Computer Software	SW.DELT.FLOWCALUPG.3	SW FLOWCAL 10 AND ORACLE 19 UPGRADE PROJ		\$30,238.62	\$33,070.00		\$63,308.62	Upgrade Delta's Flowcal gas measurement software and supporting Oracle database to the current release level.
	Computer Software	SW.DELT.GASTAR.2021.2	SW GASTAR ENHANCEMENTS - IN HOUSE		\$1,680.00			\$1,680.00	Develop enhancements to the Gastar software that is used to manage billing and accounting for gas purchase and sales transactions.
	Computer Software	SW.DELT.MATLTXN.2	SW MATL TRXN ENTRY (FIORI) - IN HOUSE	\$10.62	\$3,768.62			\$3,779.24	Develop new data entry screens for entering material receipt and issue transactions in SAP using SAP's Fiori user interface technology. The new screens will be easier for employees to use and will replace a legacy software application called FormsEZ that is becoming technologically obsolete.
	Computer Software	SW.DELT.MOBILEMAPS.3	SW RAMTECH MOBILE MAPS			\$30,650.00	\$4,444.26	\$35,094.26	Implement an electronic map viewing application that runs on field employees' laptop computers and provides them with access to the latest geographical information for all of the company's pipelines and other gas-related assets. The system will replace the use of paper maps in the field.
	Computer Software	SW.DELT.SCADA.3	SW SCADA (EAGLE TALON) - PURCHASED	\$2,125.48		\$56,382.33		\$58,507.81	Purchase additional licenses of Eagle Talon software (SCADA software) to implement backup gas control facility and upgrade to latest release.
	Computer Software	SW.DELT.VEEAM.3	SW VEEAM BACKUP - PURCHASED			\$8,191.01		\$8,191.01	Purchase software for backing up data on servers in Peoples' corporate data center
	Computer Software	SW.DELT.VENTYX.VERS9.8.2	SW VENTYX VERS9.8 - IN-HOUSE	\$111.92	\$28.13			\$140.05	Upgrade Peoples' Ventyx work management software to the latest released version to stay current on vendor support and gain access to new functionality. Ventyx is used to dispatch work orders to field employees and collect data from the field as orders are completed.
	Computer Software	SW.DELT.WFO.PH5.2	SW WORKFORCE OPT PH5 - IN HOUSE	\$10.47	\$11.95			\$22.42	Develop new and enhanced applications to improve efficiency and productivity of company operations processes. Phase 5 consists of work that was planned for 2020; there was a small carryover of some expenses into 2021.
	Computer Software	SW.DELT.WFO.PH6.2	SW WORKFORCE OPT PH6 - IN HOUSE	\$1,679.20	\$29,422.54			\$31,101.74	Develop new and enhanced applications to improve efficiency and productivity of company operations processes. Phase 6 consists of work to be done in 2021.
	Computer Software	SW.SIP.DELT.ARCHER.3	SW SIP ARCHER LICENSING - PURCHASED			\$19,238.97		\$19,238.97	Purchase of Archer software for Peoples/Delta. Archer is used across Essential for managing SOX controls and compliance documentation.
	Computer Software	SW.SIP.DELT.COFENSE.3	SW SIP COFENSE - PURCHASED			\$249.78		\$249.78	Purchase of Cofense cybersecurity software for Peoples/Delta. Cofense is used across Essential for detection and reporting of phishing activity.
	Computer Software	SW.SIP.DELT.CONT.MGT.2	SW SIP CONTRACT MGMT - IN HOUSE	\$8.14	\$8,098.08			\$8,106.22	Implementation of an Essential-wide system for storing and managing all company contracts and associated documentation.
	Computer Software	SW.SIP.DELT.EAM.REDSGN.2	SW EAM REDESIGN - IN HOUSE	\$971.53	\$2,421.89			\$3,393.42	Redesign SAP Enterprise Asset Management processes to support new financial management and reporting requirements of Essential.
	Computer Software	SW.SIP.DELT.NORMSHIELD.3	SW SIP NORMSHIELD - PURCHASED			\$2.10		\$2.10	Purchase of NormShield cybersecurity software for Peoples/Delta. NormShield is used across Essential for cyber risk management.

Computer Software	SW.SIP.DELT.PWRPLN.BLD.2	SW SIP POWERPLAN BUILDOUT - IN HOUSE	\$1,358.11	\$14,349.34	\$10,377.21		\$26,084.66	Implementation of PowerPlan software at Peoples/Delta for enhanced Asset Accounting. PowerPlan is Essential's corporate solution for Asset Accounting. This line item is for outside and internal labor associated with the implementation.
Computer Software	SW.SIP.DELT.PWRPLN.BLD.3	SW SIP POWERPLAN BUILDOUT - PURCHASED			\$62,505.91		\$62,505.91	Implementation of PowerPlan software at Peoples/Delta for enhanced Asset Accounting. PowerPlan is Essential's corporate solution for Asset Accounting. This line item is for software license purchases associated with the implementation.
Computer Software	SW.SIP.DELT.QUALYS.3	SW SIP QUALYS - PURCHASED	\$58.70		\$0.00		\$58.70	Purchase of Qualys cybersecurity software for Peoples/Delta. Qualys is used across Essential for vulnerability scanning and detection.
Computer Software	SW.SIP.DELT.RELIAQUEST.3	SW SIP RELIAQUEST - PURCHASED			-\$3,685.89		-\$3,685.89	Purchase of Reliaquest cybersecurity software for Peoples/Delta. Reliaquest is used across Essential for centralized threat detection and alert management.
Computer Software	SW.SIP.DELT.SAP.BPC.2	SW SIP SAP BPC IMPLEMENT - IN HOUSE	\$211.28	\$1,835.75			\$2,047.03	Implementation of the SAP Business Planning and Consolidation module for corporate planning, budgeting, and consolidated financial reporting.
Computer Software	SW.SIP.DELT.SPLUNK.2	SW SIP SPLUNK - IN HOUSE			\$2,136.12		\$2,136.12	Purchase of Splunk cybersecurity software for Peoples/Delta. Splunk is used across Essential for monitoring and analyzing system logs and other high volume data streams to detect potential issues. This line item is for external and internal labor expenses associated with the implementation.
Computer Software	SW.SIP.DELT.SPLUNK.3	SW SIP SPLUNK - PURCHASED			\$26,252.96	\$950.38	\$27,203.34	Purchase of Splunk cybersecurity software for Peoples/Delta. Splunk is used across Essential for monitoring and analyzing system logs and other high volume data streams to detect potential issues. This line item is for software license purchases associated with the implementation.
Computer Software	SW.SIP.DELT.SRVR.INFRA.3	SW SIP SERVER INFRASTRUCTURE - PURCHASED			\$24,146.05		\$24,146.05	Purchase of server hardware and system software to support the various application software initiatives being worked on in 2021.
Computer Software	SW.SIP.DELT.VALMS21.2	SW SIP VALMS - IN HOUSE	\$76.71	\$4,383.30			\$4,460.01	Implementation of the Procure cloud-based system for managing interactions with outside contractors on Construction projects. This line item is for external and internal labor expenses associated with the implementation.
Computer Software	SW.SIP.DELT.VALMS21.3	SW SIP VALMS - PURCHASED		\$14,883.15			\$14,883.15	Implementation of the Procure cloud-based system for managing interactions with outside contractors on Construction projects. This line item is for software license purchases associated with the implementation.
Computer Software	SW.SIP.DELT.WKDAY.LIC.3	SW SIP WORKDAY IMPLEMENT - PURCHASED			\$20,756.21		\$20,756.21	Purchase of Workday HRIS system licenses for Peoples/Delta. Workday is Essential's corporate platform for Human Resource management (employee benefits, performance management, etc.)
Computer Software	SW.SIP.DELT.WRKMGMT21.2	SW SIP WORKMGMT - IN HOUSE	\$1,498.61	\$23,942.16	\$5,329.44		\$30,770.21	Development of improved data entry screens for various work order processes in SAP using SAP Fiori user interface technology.
3030			\$157,063.06	\$605,139.98	\$295,602.20	\$5,394.64	\$1,063,199.88	

PKY

\$30,001.30
 1,093,201.18
 PKY received small allocations of costs for many of the same projects above, the largest being \$7,400 to PowerPlan, \$5,600 to CRM replacement, \$2,600 for Workforce, and \$2,600 for Workday.

Peoples Applications - 2022-2026 Capital Submission

IT Business Projects	Type	Business Sponsor	Kentucky	Description of Software and Function
Safety Applications - JSSO, Root Cause Analysis	D	OPS	\$ 3,400	Implement software solutions for Job Site Safety Observations, Root Cause Analysis, and other corporate Safety initiatives
Field Payment Technology	D	CS	\$ 1,700	Implement technology to enable field customer service employees to accept credit card payments from customers
Agent Assist Payments in CSC	D	CS	\$ 1,760	Implement technology to enable call center agents to allow customers to make credit card payments while on the phone without exposing credit card information to the agents.
GIS Migration to Utility Data Model	D	OPS	\$ 8,500	Begin to migrate the company's Esri GIS system to Esri's "Utility Data Model" which is expected to become an industry standard for representing gas utility assets in a GIS
Customer Service Enhancements (EzServ, e-Acct, etc.)	NDC	CS	\$ 42,500	Develop enhancements to the company's customer service applications including SAP/EZServ, the e-Account self-service customer portal, etc.
Application Upgrades - Ensyte (Gastar)	NDV	OPS-GAS	\$ 1,700	Develop enhancements to the Gastar gas accounting application.
PowerPlan Implementation	SIP	OPS-FIN	\$ 2,125	Complete the implementation of PowerPlan for asset accounting at Peoples/Delta that was started in 2021.
Analytics/DW/Rate Case Reporting	SIP	FIN	\$ 4,250	Develop new software tools for more efficient management and analysis of rate case data.
Work Management Scheduling	SIP	OPS	\$ 13,600	Enhance and/or develop software tools for scheduling and dispatching work activities for field personnel.
Compliance and Preventive Work Management	SIP	OPS	\$ 1,700	Enhance and/or develop software tools for tracking and scheduling Operations Compliance and Preventive Maintenance tasks.

HRIS (Workday)	SIP	HR	\$ 40,800	Migrate Peoples/Delta onto Essential's Workday Human Resources Information System (allocated expenses)
Contract Management System	SIP	SC	\$ 8,500	Implement a software solution for managing all company contracts and associated documentation.
Intranet Rebuild	SIP	IT	\$ 2,550	Redesign and rebuild the company's internal "Intranet" that is used for communicating and sharing key information with all company employees.
Document Management (Perceptive Content)	SIP	ALL	\$ 8,500	Implement enhancements to the company's Perceptive Content document management system.
Peoples Website Rebuild	D	CS	\$ 1,174	Redesign and rebuild the Delta Gas public website as part of Essential's effort to redesign all the company's web sites
Delta/Peoples-KY Consolidation	NDC	DELTA	\$ 200,000	Implement changes in SAP and other systems to support the consolidation of Delta Gas and Peoples-KY into a single company.
Delta - FC 300 upgrade end of life - Phase 2	NDV	DELTA	\$ 250,000	Purchase new Itron meter reading hardware to replace existing end-of-life equipment.
Delta - Retire Spoolview for bill archiving and presentment	NDV	DELTA	\$ 50,000	Develop approach for storing legacy data to enable the retirement of Delta's Spoolview system.
Delta - Customer Portal (SEW)	D	DELTA	\$ 300,000	Implement the SEW customer self-service portal for Delta customers (same portal currently used by Peoples)
Delta - Migration to Workday	D	DELTA	\$ 200,000	Migrate Delta onto Essential's Workday Human Resources Information System (direct expenses)
Total			\$ 1,142,759	

Company Code	Asset Class	WBS Element	Description	Acquis.val.	
1600	30001	SW.DELT.FLOWCALUPG.3	SW FLOWCAL 10 AND ORACLE 19 UP	41,130.00	Upgrade Delta's Flowcal gas measurement software and supporting Oracle database to the current release level.
1600	30001	SW.DELT.GASTAR.2020.2	SW GASTAR ENHANCEMENT 2020 - I	1,680.00	Develop enhancements to the Gastar software that is used to manage billing and accounting for gas purchase and sales transactions.
1600	30001	SW.DELTA.PERCEP.UPGRD.:SW	PERCEPTIVE UPGRADE - IN HOU	2,709.60	Upgrade Perceptive Content document management software to current release level (external & internal labor expenses)
1600	30001	SW.SIP.DELT.CONT.MGT.2	SW SIP CONTRACT MGMT - IN HOUS	864.00	Implementation of an Essential-wide system for storing and managing all company contracts and associated documentation.
1600	30001			46,383.60	
1600	30024	526.19.005.1	19MIDD-REP CRANK & ROD CAN MTN	12,563.93	
1600	30024			12,563.93	
1600	30070	525.19.017.1	REP KY 11 LEE COUNTY HWY 4" ST	1,143.45	
1600	30070	525.19.031.1	REP 6" CS TL 108 MEADOWLARK DR	1,223.26	
1600	30070			2,366.71	
1600	30080	SW.DELT.CYBER.RISK.3	SW CYBER RISK SCORECARD - PURC	10,411.85	Implement the Verizon Cybersecurity Risk Scorecard to assess cyber risk.
1600	30080	SW.DELTA.CRB.2	SW.DELTA.CRB.2 IN-HOUSE	3,426,344.36	Migration of Delta's Customer Service and Billing functions onto Peoples' SAP system
1600	30080	SW.DELTA.PERCEP.UPGRD.:SW	PERCEPTIVE UPGRADE - PURCHA	4,409.53	Upgrade Perceptive Content document management software to current release level (software license purchases)
1600	30080	SW.SIP.DELT.COFENSE.3	SW SIP COFENSE - PURCHASED	4,355.04	Purchase of Cofense cybersecurity software for Peoples/Delta. Cofense is used across Essential for detection and reporting of phishing activity.
1600	30080	SW.SIP.DELT.EAM.REDSGN.:SW	EAM REDESIGN - IN HOUSE	167,908.68	Redesign SAP Enterprise Asset Management processes to support new financial management and reporting requirements of Essential.
1600	30080	SW.SIP.DELT.NORMSHIELD.:SW	SIP NORMSHIELD - PURCHASED	1,306.87	Purchase of NormShield cybersecurity software for Peoples/Delta. NormShield is used across Essential for cyber risk management.
1600	30080	SW.SIP.DELT.QUALYS.3	SW SIP QUALYS - PURCHASED	5,667.67	Purchase of Qualys cybersecurity software for Peoples/Delta. Qualys is used across Essential for vulnerability scanning and detection.
1600	30080	SW.SIP.DELT.RELIAQUEST.3	SW SIP RELIAQUEST - PURCHASED	11,856.00	Purchase of Reliaquest cybersecurity software for Peoples/Delta. Reliaquest is used across Essential for centralized threat detection and alert management.
1600	30080	SW.SIP.DELT.SANS.3	SW SIP SANS - PURCHASED	2,853.97	Purchase software for cybersecurity training
1600	30080	SW.SIP.DELT.SPLUNK.3	SW SIP SPLUNK - PURCHASED	7,707.65	Purchase of Splunk cybersecurity software for Peoples/Delta. Splunk is used across Essential for monitoring and analyzing system logs and other high volume data streams to detect potential issues. This line item is for software license purchases associated with the implementation.
1600	30080	SW.SIP.DELT.WORKDAY.2	SW WORKDAY IMPLEMENT - IN HOUS	31.99	Implementation of Workday HRIS application for Peoples/Delta. Workday is Essential's corporate platform for Human Resource management (employee benefits, performance management, etc.)
1600	30080			3,642,853.61	
1600	30090	501.20.014.1	REPLACE Aldyl-A PIPE US Hwy 60	51,509.58	
1600	30090	501.20.015.1	REPLACE Aldyl-A MAIN HWY 60	68,009.96	
1600	30090	502.19.031.1	REP ALDYL PIPE BEREA CITY LIM	100,939.00	
1600	30090	502.19.032.1	REP IPE BEREA CITY LIMITS E HA	20,285.04	
1600	30090	503.19.019.1	REP 26300' PIPE AT MULTIPLE LO	49,846.58	

1600	30090	505.19.008.1	19STAT-REP 4483 FT KYTC RD PRO	59,662.05
1600	30090	506.19.004.1	19LOND-REP BS PIPE S DIXIE ST	9,684.96
1600	30090	507.20.004.1	REP 2" PE MAIN ON SILER ST	942.16
1600	30090	510.19.017.1	REP BS SEVERAL LOCATIONS	85,733.64
1600	30090	511.20.017.1	REP 3/4" 1" 2" MAINS VARIOS LO	984.40
1600	30090	512.20.004.1	REPLACE 4" PLASTIC ALONG KY 63	3,544.45
1600	30090	512.20.007.1	REPLAC ALDYL-A MAIN BURNING SP	57,946.16
1600	30090	D9525.MISC MTRMAT	DELTA MISC METER MATERIAL	10,968.99
1600	30090	DELTA.AIP.CAP	DELTA OVERHEAD - AIP	18,347.31
1600	30090	DELTAOH.CON	DELTA OVERHEAD - CONSTRUCTION	83,408.46
1600	30090	DELTAOH.GA	DELTA OVERHEAD - G&A	249,765.96
1600	30090			871,578.70
1600				4,575,746.55
				4,575,746.55

Highlighted area is software in CWIP

3,689,237.21 Total software in CWIP December 31 2020

DELTA NATURAL GAS COMPANY, INC.**CASE NO. 2021-00185****FIRST ATTORNEY GENERAL DATA REQUEST****DATED JULY 14, 2021**

78. **List of Software.** Delta's depreciation expense calculation Excel workpaper "DELTA_R_PSCDR1_NUM054_061121_Rate_Model_CONF", shows a December 31, 2020 balance of \$3,839,904 for "Computer Software Major" and a balance of \$1,377,728 for "Computer Software Other", address the following:
- a. Provide a listing of all software amounts (by description/vendor for each specific software, as identified on the books) that are on the books at December 31, 2022, and show the date/year first capitalized to the books, the amortization period (3, 5, 10 years, etc.), and the date that the software becomes fully amortized. If this request proves too voluminous, then provide this information for the 30 largest software amounts.
 - b. Regarding (a) above, it is not necessary to provide the amortization expense, but for the Base Period and the Forecasted Test Period, provide all other software-related expenses by account number and description (including, but not limited to, costs incurred for maintenance and employee training, licenses, maintenance/service agreements, upgrades, and all other types of expenses). Identify all one-time and non-recurring costs versus those costs that are recurring from year-to-year.
 - c. Regarding (a) above, identify all software balances (by description/vendor for each specific software) that will be fully amortized by the end of the Base Period August 31, 2021, provide the related amount of annual amortization expense, and explain if Delta has removed this related amortization expense from this rate case (and explain why or why not, and explain why Delta will continue recording amortization expense on these fully amortized assets). Provide a copy of the workpaper and calculations that removes this amortization expense (explain if this amortization expense has been removed at the depreciation calculation workpaper "DELTA_R_PSCDR1_NUM054_061121_Rate_Model_CONF", and explain how this workpaper removes these amounts).
 - d. Regarding (a) above, identify all software balances (by description/vendor for each specific software) that will be fully amortized by the end of the Forecasted Test Period December 31, 2022, provide the related amount of annual amortization expense, and explain if Delta has removed this amortization expense from this rate case (and explain why or why not, and explain why Delta will continue recording amortization expense on these fully amortized assets). Provide a copy of the workpaper and calculations that removes this amortization expense (explain if this amortization expense has been removed at the depreciation calculation workpaper "DELTA_R_PSCDR1_NUM054_061121_Rate_Model_CONF", and explain how this workpaper removes these amounts).

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

FIRST ATTORNEY GENERAL DATA REQUEST
DATED JULY 14, 2021

Response:

a. See attached for the 30 largest software amounts.

b.

		7 Months Actual	5 Months Budget	Total
5,303,120	Computer & Software Maintenance Services	338,493	24,150	362,643
5,303,315	IT/Telecom Contractor Services	856,961	23,368	880,329
5,304,340	Software/Hardware Purchases	234,841	11,164	246,005
		<u>1,430,295</u>	<u>58,682</u>	<u>1,488,977</u>

Delta has not identified any of these amounts as non-recurring.

c. The following software will have been in service beyond the amortization period but reflected in base period depreciation expenses:

NORMANDY PROFESSIONAL SERVICES REPORT CONVERSION	67,491.61
PROF SERVICES POWERPLANT UPGRADE VERSION X	173,017.48
NITEC SIMULATION MODEL CANADA MTN STORAGE OPS	226,861.59
CONSULTANT WORK KEYANA STORAGE SIM MODEL SOFTWARE	36,494.35
COGNOS UPGRADE AND MIGRATION OF REPORTS	14,445.22
VMWARE ACCELERATION KIT FOR 6 SOCKET SERVER	14,513.07
POWERTAX PROVISION IMPLEMENTATON	50,635.67
POWERPLAN PROPERTY TAX SYSTEM IMPLEMENTATON	18,209.39

Because Delta uses group depreciation and does not apply depreciable lives to individual property, depreciable plant isn't removed until it is taken out of service. The software items shown in the above table are still operational and in service.

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

FIRST ATTORNEY GENERAL DATA REQUEST
DATED JULY 14, 2021

- d. In addition to the software listed in part c, following software will have been in service beyond the amortization period but reflected in forecasted period depreciation expenses:

WINDOWS 2008 REMOTE DESKTOP LICENSES 100	56,766.81
DISCLOSURE SOLUTIONS XBRL TAGGING CONSULTING PKG	12,420.00

Because Delta uses group depreciation and does not apply depreciable lives to individual property, depreciable plant isn't removed until it is taken out of service. The software items shown in the above table are still operational and in service.

Sponsoring Witness: John B. Brown

Asset	Sub-number	Capitalized On	Location	Description	Description	Acquis.val.	Amortizati on Period	Date Fully Amortized
600013649	0	03/31/2021		UPGD FLOWCAL SOFTWARE FROM VERSION 8.10.45 to 10.2	UPGD FLOWCAL SOFTWARE FROM VERSION 8.10.45 to 10.2	104,438.62	10	03/31/2031
600013614	0	12/31/2020	LNA	COMPUTER SOFTWARE - WFO PH5 - IN-HOUSE	COMPUTER SOFTWARE - WFO PH5 - IN-HOUSE	58,928.48	10	12/31/2030
600013615	0	12/31/2020	LNA	COMPUTER SOFTWARE - CPMS PH4 - IN-HOUSE	COMPUTER SOFTWARE - CPMS PH4 - IN-HOUSE	43,626.02	10	12/31/2030
600013472	0	10/31/2020		MITEL CONNECT PHONE SYSTEM MIGRATION	MITEL CONNECT PHONE SYSTEM MIGRATION	13,437.39	10	10/31/2030
600013617	0	06/19/2020		SOFTWARE - SAP 20 LICENSE - PURCHASED	SOFTWARE - SAP 20 LICENSE - PURCHASED	17,946.65	10	06/19/2030
600013351	0	05/20/2020		COMPUTER SOFTWARE - DELTA PWRTAX - IN-HOUSE	COMPUTER SOFTWARE - DELTA PWRTAX - IN-HOUSE	224,211.23	10	05/20/2030
600013317	0	02/29/2020		DELL DATA PROTECTION	DELL DATA PROTECTION	37,468.27	10	02/28/2030
600013139	0	11/12/2019	LNA	COMPUTER SOFTWARE - SAP HANA - IN HOUSE	SOFTWARE	319,554.55	10	11/11/2029
600013140	0	11/12/2019	LNA	COMPUTER SOFTWARE - SAP HANA - PURCHASED	SOFTWARE	151,264.70	10	11/11/2029
600013134	0	08/31/2019	LNA	ESRI ENTERPRISE LICENSE - PURCHASED	SOFTWARE	81,672.00	10	08/30/2029
600009923	0	06/01/2018	LNA	SAP	SOFTWARE CONVERSION PROJECT DELTA TO SAP	2,611,340.66	10	05/31/2028
600009921	0	02/01/2018	LNA	SOFTWARE	CONVERT DELTA TAX SYSTEMS FISCAL CAL REGULATED	32,357.72	10	02/01/2028
600009915	0	09/01/2016	LNA	SOFTWARE	UPDATE INVENTORY VERIFICATION MODEL	15,660.00	10	09/01/2026
600009911	0	02/01/2016	LNA	SOFTWARE	TEAMMATE AUDIT MANAGEMENT WOLTERS KLUWER	32,022.00	10	01/31/2026
600009907	0	09/01/2015	LNA	SOFTWARE	UPGRADE FLOW CAL VERSION 7 TO VERSION 8	29,798.04	10	08/31/2025
600009902	0	11/01/2014	LNA	SOFTWARE	POWERPLAN TECHNICAL UPGRADE TO VERSION 10.4	266,382.59	10	10/31/2024
600009899	0	11/01/2014	LNA	SOFTWARE	POWERPLAN SOFTWARE LICENSE REGULATORY LEDGER	55,385.00	10	10/31/2024
600009900	0	11/01/2014	LNA	SOFTWARE	POWERPLAN SOFTWARE LICENSE REGULATORY MONITORING	18,462.00	10	10/31/2024
600009901	0	11/01/2014	LNA	SOFTWARE	POWERPLAN SOFTWARE LICENSE REV REQ ANALYSIS	18,462.00	10	10/31/2024
600009888	0	06/01/2013	LNA	SOFTWARE	POWERTAX POWERPLAN CONSULTING MODEL CANADA MTN	13,281.25	10	06/01/2023
600009883	0	06/01/2012	LNA	SOFTWARE	WINDOWS 2008 REMOTE DESKTOP LICENSES 100	56,766.81	10	06/01/2022
600009878	0	03/01/2012	LNA	SOFTWARE	DISCLOSURE SOLUTIONS XBRL TAGGING CONSULTING PKG	12,420.00	10	03/01/2022
600009874	0	05/01/2011	LNA	SOFTWARE	NORMANDY PROFESSIONAL SERVICES REPORT CONVERSION	67,491.61	10	04/30/2021
600009871	0	08/01/2010	LNA	SOFTWARE	PROF SERVICES POWERPLANT UPGRADE VERSION X	173,017.48	10	07/31/2020
600009870	0	06/01/2010	LNA	SOFTWARE	NITEC SIMULATION MODEL CANADA MTN STORAGE OPS	226,861.59	10	05/31/2020
600009869	0	05/01/2010	LNA	SOFTWARE	CONSULTANT WORK KEYANA STORAGE SIM MODEL SOFTWARE	36,494.35	10	04/30/2020
600009864	0	11/01/2009	LNA	SOFTWARE	COGNOS UPGRADE AND MIGRATION OF REPORTS	14,445.22	10	11/01/2019
600009862	0	06/01/2009	LNA	SOFTWARE	VMWARE ACCELERATION KIT FOR 6 SOCKET SERVER	14,513.07	10	06/01/2019
600009859	0	03/01/2009	LNA	SOFTWARE	POWERTAX PROVISION IMPLEMENTATON	50,635.67	10	03/01/2019
600009860	0	03/01/2009	LNA	SOFTWARE	POWERPLAN PROPERTY TAX SYSTEM IMPLEMENTATON	18,209.39	10	03/01/2019

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

FIRST ATTORNEY GENERAL DATA REQUEST
DATED JULY 14, 2021

79. **Incentives Disallowed.** Witness Packer’s direct testimony (page 11, lines 9 – 20) states that Delta is aware of the Commission’s policy that incentive costs based on financial metrics are not allowed for recovery in a rate case, but Delta has included all incentive costs in this rate case because it can demonstrate that its total compensation an employee earns is reasonable based on the market. Address the following:
- a. Delta’s position appears to be that financial metric based incentive costs should be allowed in this rate case because these costs are reasonable compared to the market. Explain if it is Delta’s understanding that the Commission’s precedent to disallow financial metric based incentive costs is based on a position that Delta (and other utility companies) total incentive costs are unreasonable or are excessive compared to the market, and provide a citation for Delta’s position to the related Commission Orders making this argument.
 - b. Explain if Delta continues to incur financial metric based incentive costs, and these costs are included in the Base Period and the Forecasted Test Period.

Response:

- a. Delta understands that the Commission has disallowed recovery of the cost of employee incentive compensation plans that are tied to financial measures. For 2021 and beyond, only Delta’s long-term incentive compensation (“LTI”) uses financial metrics to determine pay. 20% of LTI awards are based on the achievement of Targeted Operating and Maintenance Expenses, which is a critical measure of cost control that directly benefits customers through measurable operating efficiencies. The remaining 80% are based on financial metrics. In 2020, no Delta employee received an LTI award.

As described further in Delta’s response to Question No. 81, Delta’s short-term incentive (“STI”) plan previously provided incentive pay based on a combination of customer-based and financial metrics. The STI plan has been revised in 2021 and is now based solely on non-financial measures. There is no financial objective

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

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

used as a funding metric or performance metric under Delta's 2021 STI plan. Instead, the 2021 STI plan uses five customer-based metrics: safety, customer satisfaction, environmental stewardship, diversity, and individual goals.

- b. Delta may continue to incur financial based incentive costs only for its LTI plan. Delta included all incentive costs in its Base Period and Forecasted Test Period because it has demonstrated that the total compensation an employee can earn is reasonable based on the market.

Sponsoring Witness: William C. Packer

DELTA NATURAL GAS COMPANY, INC.**CASE NO. 2021-00185****FIRST ATTORNEY GENERAL DATA REQUEST****DATED JULY 14, 2021**

80. **Additional Data per Confidential Staff DR 1-39 (UPDATE).** Witness Packer's direct testimony (page 11, lines 9 – 20) states that Delta is aware of the Commission's policy that incentive costs based on financial metrics are not allowed for recovery in a rate case, but Delta has included all incentive costs in this rate case. Also, Delta's response to Staff's First Series of Data Requests, Confidential question 39 (Confidential Staff DR 1-39), shows base salary, overtime, incentives, and other payroll costs by Officer/employee categories for the calendar years December 31, 2018 through December 31, 2020, and the Base Period August 31, 2021. Address the following:
- a. Provide updated compensation information in the same format as Staff DR 1-39 for the Base Period August 31, 2021 on a periodic monthly basis, substituting actual information for the budgeted information in the Base Period of the original filing for these payroll costs.
 - b. Provide the same compensation and payroll information (in the same format) included in Delta's response to Confidential Staff DR 1-39, for the additional calendar years of December 31, 2016 and December 31, 2017.
 - c. Explain if the compensation and payroll costs in response to Staff DR 1-39 for the Base Period August 31, 2021 reflects the same amount of compensation and payroll costs included in the Forecasted Test Period December 31, 2022, except for the payroll adjustment proposed by Delta (per Tab 57, Schedule D-2.6). Otherwise, explain all differences between the Base Period August 31, 2021 compensation and payroll costs in response to Staff DR 1-39 and the Forecasted Test Period compensation and payroll costs included in the revenue requirement of this rate case.

Response:

- a. See attached. The attachment is being provided pursuant to a petition for confidential protection.
- b. See attached. The attachment is being provided pursuant to a petition for confidential protection.
- c. Yes, the compensation and payroll costs in response Staff DR 1-39 for the Base Period reflect the same amount, in all material respects, of compensation and payroll costs included in the Forecasted Test Period, except for the payroll adjustment proposed. The

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

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

total payroll amount in Staff DR 1-39 is \$10,217,305, while the total in the Base Period is \$10,219,163.

Sponsoring Witness: William C. Packer

**ATTACHMENTS TO DELTA_R_AGDR1_NUM080_072821
FILED UNDER SEAL PURSUANT TO THE PETITION FOR
CONFIDENTIAL TREATMENT FILED ON
JULY 28, 2021**

DELTA NATURAL GAS COMPANY, INC.**CASE NO. 2021-00185****FIRST ATTORNEY GENERAL DATA REQUEST****DATED JULY 14, 2021**

81. **Incentives by Type of Metric.** Witness Packer’s direct testimony (page 11, lines 9 – 20) addresses the Commission’s policy on financial metric incentives and Delta’s position on this issues. Address the following for each of the calendar years December 31, 2018 through December 31, 2021, and the Base Period and Forecasted Test Period:
- a. For each of the short-term and long-term types of incentives, identify and explain those incentive metrics (targets or criteria) that are considered by Delta to be “financial-based metrics” (not allowed per prior Commission precedent), those that are “customer-based metrics” (are allowed per prior Commission precedent), and those that are a combination of “financial and customer based metrics” (and identify the amount or percent of financial versus customer-based metric). In each case, provide a copy of the Company’s written incentives policy that describes each metric, and explain why Delta believes the metric is either “financial based”, “customer-based”, or a combination of “financial and customer-based.”
 - b. Regarding (a) above, identify the driver (or components/inputs) of the financial-based metrics, customer-based metrics, and combination financial and customer-based metrics, and provide the related formula or method for determining the financial or customer-based metric. In all cases, show Delta’s “targeted” metric driver/component and the final metric driver/component achieved. For example, if Return on Equity (“ROE”) is one of the financial-based metric driver/components, then disclose this and all other financial-based drivers/components. Also, show the “targeted” range of ROE (and all other financial and customer-based metrics), and the actual ROE achieve, and show the amount or percent of incentive pay-out associated with the range and actual ROE achieved.
 - c. Regarding (b) above, in regards to the driver or component of the financial-based and customer-based metrics and the related formula, explain if the driver/component (such as ROE) is based on the ROE of Essential, PNG, Delta, or some combination. In all cases, provide the formula and the specific company(s) financial and operational inputs used in determining the metric.
 - d. Explain the reasons for the change in the composition of the financial-based versus customer-based metrics from year-to-year.
 - e. Explain the reasons for the change in the driver or components of the financial and customer-based metrics for each year. For example, if the driver/component for financial-based metrics is the ROE, then provide the “targeted” ROE for each year/period, and explain why the targeted or desired ROE changes each year.

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

FIRST ATTORNEY GENERAL DATA REQUEST
DATED JULY 14, 2021

Response:

a.

Short Term Incentive Program

With respect to the Short-Term Incentive program, the 2020 plan involved a combination of customer-based and financial metrics. A copy of the 2020 plan document is attached. PKY's 2019 and 2018 bonuses were similar to the 2020 plan. Delta's incentives were discretionary in 2019 and 2018 and were based on PNG's assessment of Delta's overall performance and the contributions and performance of individuals.

The Short-Term Incentive program has been revised in 2021 and is based solely on non-financial measures. A copy of the plan is attached.

Metric	Metric Component	Weight	Threshold	Target	Maximum
			90%	100%	110%
Safety	Lost Time/Restricted Time #	10.00%	3	4	5
	Responsible Vehicle Accident #	5.00%	8	7	6
	Peoples Gas Safety Compliance Measures	10.00%	99.98%	99.99%	100.00%
Customer Satisfaction	Peoples Service Level	10.00%	80%/30 sec	82%/30 sec	84%/30 sec
Environmental Stewardship	Reduction - Leaks Outstanding	2.50%	10	5	0
	LTIP Mileage Replacement	2.50%	97.50%	100.00%	102.50%
Diversity	State Supplier Diversity	5.00%	3.6%	4.0%	4.4%
	State Employee Diversity	5.00%	N/A	0.6%	1.3%
Individual Goals		50.00%			
		100.00%			

The safety, customer satisfaction, environmental stewardship, diversity and individual goal metrics are all considered customer-based metrics. These are items important to the community, the employees, and lower costs to consumers.

- Safety: Lowering the number of injuries and accidents to employees as well as ensuring the safe delivery of gas to customers is critical to our success for customers.
- Customer Satisfaction: Responding to customer calls within established service levels is critical to customer satisfaction.
- Diversity: Ensuring that our suppliers and employees are representative of the diversity of the communities in which we operate ensures that we support those communities as an employer and purchaser of goods and services.
- Individual Performance Goals: encourage employees to perform at their best. Employee performance is critical to the customers as employees are constantly interacting with the public in performance of their duties.

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

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

Achievement Award Program:

The Achievement Award program is a completely discretionary program awarded to hourly and lower-level salaried employees who are not eligible to participate in the Short-Term Incentive Plan. It is based solely on individual performance and awarded at the discretion of the leadership team to deserving employees. It is budgeted at 2.5% of base salary for eligible participants and administered during the annual merit and performance review process.

Long Term Incentive Program:

The Long Term Incentive Program uses a blend of customer-based and financial-based incentives for Essential Utilities as a whole. They include Total Shareholder Return Percentage as compared to peers, Average Rate Base Growth, and Achievement of Targeted Operating and Maintenance Expenses. Copies of the plan documents are attached.

20% of Long Term Incentive Program awards are based on the achievement of Targeted Operating and Maintenance Expenses, which is a critical measure of cost control that directly benefits our customers through measurable operating efficiencies. The remaining 80% of awards are based on Total Shareholder Return Percentage as compared to peers and Average Rate Base Growth.

In 2020, no Delta employee received an LTI award.

b. See the response to subpart a. for the 2021 Short Term Incentive Plan. The metric for the 2020 Short Term Incentive Plan is provided below:

Peoples & Delta KY														
Metric	Metric Component	Date as of	Threshold - 50%	Target - 100%	Max - 150%	Actual	Actual Attainment	Primary Source	Primary Share	Secondary Source	Secondary Share	Total Attainment	Weight	Projected Achievement
Totals														133.86%
Financial	Earnings Per Share	Dec-2020	\$1.50	\$1.55	\$1.60	\$1.47	136.66%	Essential Utilities	100.00%		0.00%	136.66%	15.0%	22.50%
Financial	Return on Equity	Dec-2020	-3.75%	0.00%	3.75%	1.82%	113.66%	Essential Utilities	100.00%		0.00%	113.66%	7.5%	8.52%
Financial	EBITD Peoples Corporate	Dec-2020	\$172,462,329	\$179,341,449	\$185,961,...	\$183,532,300	132.37%	Peoples Corporate		132.37%	0.00%	132.37%	18.0%	13.24%
Financial	EBITD Peoples State	Dec-2020	\$8,282,111	\$8,894,791	\$9,327,479	\$7,864,454	0.00%		0.00%	State	0.00%	0.00%	17.5%	0.00%
Safety	Responsible Vehicle Accidents	Dec-2020	13	11	9	7	136.66%	Peoples Corporate	75.00%	State	75.00%	136.66%	5.0%	7.50%
Safety	Loss/Restricted Incidents	Dec-2020	7	5	3	5	136.66%	Peoples Corporate	75.00%	State	75.00%	136.66%	18.0%	15.00%
Safety	Gas Safety Rate	Dec-2020	99.00%	99.00%	100.00%	100.00%	136.66%	Peoples Corporate	75.00%	State	75.00%	136.66%	18.0%	15.00%
Customer Satisfaction	Peoples Service Level	Dec-2020	88.00%	82.00%	84.00%	83.10%	136.66%	Peoples Corporate	100.00%		0.00%	136.66%	18.0%	15.00%
Environmental Stewardship	Gas Leaks	Dec-2020	20	24	20	5	136.66%	Peoples Corporate	75.00%	State	75.00%	136.66%	2.5%	3.75%
Environmental Stewardship	Pipeline Replacement Program	Dec-2020	90.00%	100.00%	110.00%	100.00%	136.66%	Peoples Corporate	88.33%	State	74.00%	134.33%	2.5%	3.33%
Individual Goals	Individual Goals	N/A UNM V/E	90.00%	100.00%	110.00%		136.66%		0.00%	State	100.00%	136.66%	18.0%	18.00%

There is no metric for the Achievement Award program as it is based solely on individual performance.

As to the Long Term Incentive program, 20% of the metric is based on customer performance metrics.

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

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

c. For the 2020 Short-Term Incentive plan – the ROE metric was based on Essential’s overall performance. The EBITD was based on a combination of Delta’s and PKY’s against goals.

For the 2021 Short- Term Incentive plan and beyond - None of the metrics used for the Short-Term Incentive program are based on the ROEs of Essential, PNG, Delta or any combination of those entities.

d. Financial metrics from the Short-Term Incentive program for 2021 and forward based upon consideration of the Commission’s position and our goal of continuous improvement. Due to the exclusion of financial metrics from the scorecard, the actual payment range variability has been changed to 90% - 110% from the former range of 0% - 150%.

e. Short Term Incentive Plan metrics change each year based on our goal of continuous improvement. For example, the number of Responsible Vehicle Accidents to achieve target decreased from 11 in 2020 to 7 in 2021. Each metric is reviewed annually and new targets are established by the corporate metric owner and approved by the Executive Leadership Team.

Sponsoring Witness: William C. Packer



2020 Short Term Incentive Plan Metric: Peoples State - Kentucky

Dear Participants:

I am pleased to introduce to you our updated Short-Term Incentive Plan (“Plan”). The purpose of the Plan is to reward and align all our efforts to operate efficiently while sustaining our mission of reliability and safely delivering gas, water and wastewater treatment services to our customers in the many communities we service.

The Plan is designed to focus our collective efforts on business metrics that are core to our mission and reward our performance when achieving these metrics. The five areas that will be measured in the Plan are Financial, Safety, Compliance, Customer Satisfaction and Individual Goals – all measured with our customers in mind.

The Company succeeds when everyone works together as a team to achieve our short and long-term business goals. Thank you for all your continuing efforts and hard work on behalf of our Company, and for your focus on making Essential Utilities, Inc. successful.

Chris Franklin
President and Chief Executive Officer

Plan Goals

Essential provides a short-term incentive plan (STI) to reward and align efforts to operate efficiently, while sustaining our mission of reliably and safely delivering gas, water and wastewater treatment services to our customers. This incentive is a bonus payment and is measured and paid by March 15 following the end of the Plan year.

The short-term incentive plan is designed to focus the company's collective efforts on metrics that are core to our mission and reward our performance in achieving these metrics. The five metrics in this plan are financial, safety, customer satisfaction, environmental stewardship and individual goals— all measured with our customers in mind. Participants will develop individual goals aligned with the company's strategy and five-year business plan. These metrics may change, and levels or targets will be updated at least every year. If achievement of the goals falls below a defined threshold outlined in the company's annual proxy statement, participants will not receive a bonus payment.

Although one-time events can impact the company's business, any modifications or adjustments to the short-term incentive plan must be approved by the Essential Utilities Board of Directors' Executive Compensation Committee. The tables below detail the Short-Term Incentive Plan goals:

Peoples-State - Kentucky:

Metric	Metric Component	Threshold - 50%	Target - 100%	Max - 150%	Essential or Utility Share	State Share	Weight
Financial	Essential Earnings Per Share	\$1.50	\$1.55	\$1.60	100%		15.0%
	Essential Return On Equity	5.77%	9.52%	13.27%	100%		7.5%
	Peoples EBITD	\$160,435,211	\$166,685,934	\$ 172,936,656	100%		10.0%
	State EBITD	\$ 8,258,327	\$ 8,580,080	\$ 8,901,833		100%	17.5%
Safety	Lost Time/Restricted Time Incidents	7	5	3	50%	50%	10.0%
	Responsible Vehicle Accidents	13	11	9	50%	50%	5.0%
	Peoples Gas Safety Rate	99.98%	99.99%	100.00%	50%	50%	10.0%
Customer Satisfaction	Service Level	80.00%	82.00%	84.00%	100%		10.0%
Environmental Stewardship	Peoples Gas Leaks	28	24	20	50%	50%	2.5%
	Pipeline Replacement Program	90.00%	100.00%	110.00%	50%	50%	2.5%
Individual Goals	Individual Goals					100%	10.0%

Plan Design

The Plan design assigns a weight and a payout range for each metric. They are as follows:

Metric	Weight	Payout Range
Financial	50%	0% - 150%
Safety	25%	0% - 150%
Customer Satisfaction	10%	0% - 150%
Environmental Stewardship	5%	0% - 150%
Individual Goals	10%	0% - 150%

Metric target goals were established utilizing recent historical statistics, industry standards, and desired performance.

Plan Definitions

Financial Metrics (50%)

Earnings Per Share (EPS) - The financial metric is based on the Company's final earnings per share (EPS). The annualized amount is forecasted for each quarter until final at year-end. Earnings per share (EPS) is the portion of a company's profit allocated to each outstanding share of common stock. Earnings per share serves as an indicator of a company's profitability. The final determination may be non-GAAP and may include certain management adjustments.

Return on Equity (ROE) - Return on equity (ROE) is the amount of net income returned as a percentage of shareholders equity. Return on equity measures a corporation's profitability by revealing how much profit a company generates with the money shareholders have invested. The financial metric compares Actual ROE vs. Approved Average ROE (including certain management adjustments).

Earnings Before Interest, Tax & Depreciation (EBITD) - The financial metric is based on the "Peoples'/State's" final Earnings Before Interest, Taxes and Depreciation. This amount is forecasted for each quarter until final at year end. This measure attempts to gauge a company's profitability before any legally required payments, such as taxes and interest on dept. are paid. Amounts may include certain management adjustments.

Safety Metrics (25%)

Lost Time/Restricted Time Incidents (LTI) - An OSHA recordable incident in which an employee is not able to return to work on the day or shift following the incident.

Responsible Vehicle Accident Rate (RVAR) - Number of Responsible Vehicle Accidents (RVA) or the number of Moving Vehicle Accidents during which the driver failed to do everything reasonable to avoid the accident per million miles driven. The determination of the preventability is based on criteria similar to that found in the National Safety Council's Guide to Determine Motor Vehicle Accident Preventability Report.

Gas Safety – Based on Inspections completed within Department of Transportation (DOT) compliance dates. Includes the following items weighted at 25% each: Regulating Station inspections, Leak Surveys, Critical Valve Inspections and Corrosion Test Station reads.

Customer Satisfaction Metric (10%)

Service Level - Service level (as a performance measure) is denoted simply as the percentage of calls that were answered by the call center in the predetermined time threshold as well as those calls that were serviced through interactive voice response (IVR) automation.

Environmental Stewardship Metrics (5%)

Gas Environmental Stewardship: Reduction – Leaks Outstanding – The number of leaks outstanding at year end 2020 as reported in the Department of Transportation (DOT) reports. Reduction is measured from as a three year average 2017 – 2020 (estimated).

Gas Environmental Stewardship: LTIP Mileage Replacement – LTIP mileage replacement is planned mileage as included in the LTIP for Mains. It measures the percent complete of the Approved LTIP.

Individual Goals- (10%)

Individual Performance Factor: Annually, participants will have a minimum of two Individual Short Term Incentive Goals that align with the broader Company goals. The goals will be mutually determined by the participant and their management team. Communication relative to performance against these goals will be discussed throughout the year. At the end of the performance period, the participant will be given a score between 0 and 15 to indicate how they performed relative to achieving the goals.

Plan Payment, Eligibility & General Information

Incentive Pay

Incentive pay under this Short-Term Incentive Plan (“Plan”) is the portion of an employee’s total compensation that is based on achievement of financial, safety, customer satisfaction, environmental stewardship and individual goals. If all or a portion of the established goals are achieved, eligible employees of Essential Utilities, Inc. (the “Company”) may receive a full or partial bonus payment under the Plan. If the goals are not achieved, participants will not receive a bonus payment.

Plan Eligibility

Full Payout Eligibility

To be a participant in the Plan eligible for a full incentive payout, an employee must:

- Be a full or part time employee of the Company in a position eligible for participation in the program.
- Be continuously employed by the Company for the entire Plan year and at the time of the incentive payout.

Prorated Payout Eligibility

If an employee is otherwise eligible for a full incentive payout but is not employed by the Company for the entire Plan year, the employee will be eligible for a prorated payout based on the percentage of time worked in each eligible position during the Plan year in the following situations:

- An employee hired on or before September 30 of the Plan Year.
 - An employee hired into an eligible position on and after October 1, will be eligible to participate in the following Plan year.
- An employee who has transferred to or between eligible positions during the Plan year.

Retirement

Retirement means an employee’s termination of employment on or after the date the employee first satisfies the conditions for early retirement or normal retirement benefits under the company policy.

If an eligible employee officially retires, they will receive a prorated payment on the scheduled payment date.

- If retirement is within the first ten months of the Plan year, the employee will receive 100% on the Individual Performance Factor portion of their metric.
- If retirement is in November or December of the Plan year, the employee’s manager assigns the Individual Performance Factor percent to their metric.

Payment will be made at the same time as payment is made to active employees, but no later than March 15 of the following year.

Death

If an eligible employee dies prior to the incentive payout date, the Company will pay the deceased employee’s estate the portion of the incentive bonus the deceased employee would otherwise have been entitled to receive assuming a 100% combined Company and Individual Factor, but prorated for the

number of days of employment the employee completed in the Plan year before his/her death. Payment will be made at the same time as payment is made to active employees, but no later than March 15 of the following year.

Ineligibility

Employees will not be eligible for incentive payouts under the Plan, if they:

- Voluntarily terminate employment prior to the incentive payout date.
- Are terminated by the Company with or without cause at any time prior to the incentive payout date.

Target Incentive Payout

Eligible employees will be assigned a "Target Bonus Percentage" depending on duties and responsibilities. The Board of Directors will approve the Target Bonus Percentage for the CEO and the Senior Officers recommended by the Compensation Committee each year. The Executive Compensation Committee must review and approve final bonus payouts for the Company before payments are made.

The Target Bonus Percentage is a percentage of an employee's annual base rate of pay in effect on the close of the Plan year (December 31st).

Plan Year

The Plan year begins on January 1st and ends on December 31st.

Incentive Payouts

If the performance goals are achieved during the Plan year, eligible participants will receive incentive payouts as described above in March of the following year, and no later than March 15. If a participant is eligible to participate in a deferral Plan of the Company and the employee makes a deferral election with respect to an incentive payout, the incentive payout will be paid in accordance with the terms of the deferral Plan.

Achievement of the performance goals will be reviewed by the Internal Audit Department of the Company before any payment under the Plan is made.

Plan Administration

The Plan will be administered by the Administrator in its sole discretion. The Administrator is (1) for employees who are designated by the Company as "Section 16 officers," the Executive Compensation Committee of the Board of Directors (the "Compensation Committee") and (2) for all other eligible employees, the Senior Vice President, Chief Human Resources Officer of the Company, in consultation with the President & CEO of the Company.

The Administrator has full power and discretionary authority to interpret and administer the Plan, to make all decisions under the Plan, and to take all actions as the Administrator deems necessary or advisable to carry out the Plan. Any action required of the Administrator under the Plan shall be made in the Administrator's sole discretion and not in a fiduciary capacity. All decisions of the Administrator shall be final and binding on the Company, the participants, and any other persons claiming an interest under the Plan. All incentive payouts will be awarded conditional upon the participant's acknowledgement, by continuing in employment with the Company, that all decisions of the Administrator shall be final and binding on the participant and any other person claiming an interest in the Plan. The Administrator may delegate such administrative duties as it deems advisable.

Tax Matters

All payments under the Plan will be made subject to applicable federal, state, and local tax withholding requirements. The Plan is intended to comply with the short-term deferral rule set forth in the regulations under Section 409A of the Internal Revenue Code ("Section 409A"). If and to the extent that any payment under the Plan is deemed to be deferred compensation subject to the requirements of Section 409A, the Plan shall be administered so that such payments are made in accordance with the requirements of Section 409A, including the six-month delay for specified employees, if applicable. An employee may not designate the calendar year of payment except in accordance with Section 409A. If any payout is subject to Section 409A, (i) the timing of the employee's execution of a release shall not, directly or indirectly, result in the employee designating the calendar year of payment, and if a payment that is subject to execution of a release could be made in more than one taxable year, based on timing of the execution of the release, payment shall be made in the later taxable year, and (ii) any payout upon termination of employment (other than death) shall be made at the same time as incentive payouts are made to other participants under the Plan, and not at the date of termination of employment.

Incentive Award Recoupment Policy

In the event of a significant restatement of our financial results caused by fraud or willful misconduct, the Company reserves the right to review the incentive compensation received by the eligible employee(s) with respect to the period to which the restatement relates, recalculate the Company's results for the period to which the restatement relates and seek reimbursement of the portion of the incentive compensation that was based on the misstated financial results from the eligible employee whose fraud or willful misconduct was the cause of the restatement.

Further, any Incentive Award Recoupment Policy that may be adopted from time to time by the Company's Board of Directors will apply to the incentive compensation awarded under this Plan to any of the employees covered by such Policy.

Goal Establishment and Achievement

The Compensation Committee will establish all performance goals under the Plan which relate to Company performance. Each year, the Plan will be reviewed in accordance with the Compensation Committee's Charter.

Applicable Law

The Plan will be construed and governed in accordance with the laws of the Commonwealth of Pennsylvania.

Amendment and Termination

The Executive Compensation Committee may amend or terminate the Plan at any time.

Additional Information

Payments under this Plan may not be transferred, assigned, pledged or encumbered by a participant. The Plan is an unfunded incentive compensation arrangement. Each participant's right to receive a payment under the Plan shall be no greater than the right of an unsecured general creditor of the Company. Nothing in the Plan, and no action taken under the Plan shall confer upon a participant the right to continue in the employ of the Company, or affect the right of the Company's right to terminate a participant's employment at any time for any reason. Unless otherwise specifically provided in an employee benefit plan of the Company, payments under the Plan shall not constitute compensation for purposes of any employee benefit plan.

Final STI Calculations

Calculations for STI are finalized once the Company goals and individual goals have been completed and all metric calculations are reviewed and approved by management and the Executive Compensation Committee. Proration and other multipliers used in the final STI calculation may be based on an individual's entry into the respective STI Plans and other factors.

Any questions regarding the STI plan may be directed to your Human Resources representative as well as your manager.



2021 Short Term Incentive Plan Metric: State: Kentucky

Dear Participants:

I am pleased to introduce to you our updated Short-Term Incentive Plan (“Plan”). The purpose of the Plan is to reward and align all our efforts to operate efficiently while sustaining our mission of reliability and safely delivering gas, water and wastewater treatment services to our customers in the many communities we service.

The Plan is designed to focus our collective efforts on business metrics that are core to our mission and reward our performance when achieving these metrics. The five areas that will be measured in the Plan are Safety, Customer Satisfaction, Environmental Stewardship, Diversity and Individual Goals – all measured with our customers in mind.

The Company succeeds when everyone works together as a team to achieve our short and long-term business goals. Thank you for all your continuing efforts and hard work on behalf of our Company, and for your focus on making Essential Utilities, Inc. successful.

Chris Franklin
President and Chief Executive Officer

Plan Goals

Essential provides a short-term incentive plan (STI) to reward and align efforts to operate efficiently, while sustaining our mission of reliably and safely delivering gas, water and wastewater treatment services to our customers. This incentive is a bonus payment and is measured and paid by March 15 following the end of the Plan year.

The short-term incentive plan is designed to focus the company's collective efforts on metrics that are core to our mission and reward our performance in achieving these metrics. The five metrics in this plan are safety, customer satisfaction, environmental stewardship, diversity and individual goals— all measured with our customers in mind. Participants will develop individual goals aligned with the company's strategy and five-year business plan. These metrics may change, and levels or targets will be updated at least every year. If achievement of the goals falls below a defined threshold outlined in the company's annual proxy statement, participants will not receive a bonus payment.

Although one-time events can impact the company's business, any modifications or adjustments to the short-term incentive plan must be approved by the Essential Utilities Board of Directors' Executive Compensation Committee. The tables below detail the Short-Term Incentive Plan goals:

Kentucky:

Metric	Metric Component	Weight	Threshold 90%	Target 100%	Maximum 110%	Essential or Utility Share	State Share
Safety	Lost Time/Restricted Time #	10.00%	3	4	5	50%	50%
	Responsible Vehicle Accident #	5.00%	8	7	6	50%	50%
	Peoples Gas Safety Compliance Measures	10.00%	99.98%	99.99%	100.00%	50%	50%
Customer Satisfaction	Peoples Service Level	10.00%	80%/30 sec	82%/30 sec	84%/30 sec	100%	
Environmental Stewardship	Reduction - Leaks Outstanding	2.50%	10	5	0	50%	50%
	LTIP Mileage Replacement	2.50%	97.50%	100.00%	102.50%	50%	50%
Diversity	State Supplier Diversity	5.00%	3.6%	4.0%	4.4%	50%	50%
	State Employee Diversity	5.00%	N/A	0.6%	1.3%	50%	50%
Individual Goals		50.00%					100%

Plan Design

The Plan design assigns a weight and a payout range for each metric. They are as follows:

Metric	Weight	Payout Range
Safety	25%	90% - 110%
Customer Satisfaction	10%	90% - 110%
Environmental Stewardship	5%	90% - 110%
Diversity	10%	90% - 110%
Individual Goals	50%	90% - 110%

Metric target goals were established utilizing recent historical statistics, industry standards, and desired performance.

Plan Definitions

Safety Metrics (25%)

Lost Time/Restricted Time Incidents (LTI) - An OSHA recordable incident in which an employee is not able to return to work on the day or shift following the incident.

Responsible Vehicle Accident Rate (RVAR) - Number of Responsible Vehicle Accidents (RVA) or the number of Moving Vehicle Accidents during which the driver failed to do everything reasonable to avoid the accident per million miles driven. The determination of the preventability is based on criteria similar to that found in the National Safety Council's Guide to Determine Motor Vehicle Accident Preventability Report.

Gas Safety – Based on Inspections completed within Department of Transportation (DOT) compliance dates. Includes the following items weighted at 25% each: Regulating Station inspections, Leak Surveys, Critical Valve Inspections and Corrosion Test Station reads.

Customer Satisfaction Metric (10%)

Service Level - Service level (as a performance measure) is denoted simply as the percentage of calls that were answered by the call center in the predetermined time threshold as well as those calls that were serviced through interactive voice response (IVR) automation.

Environmental Stewardship Metrics (15%)

Gas Environmental Stewardship: Reduction – Leaks Outstanding – The number of leaks outstanding at year end 2021 as reported in the Department of Transportation (DOT) reports. Reduction is measured as a three year average 2019 – 2021 (estimated).

Gas Environmental Stewardship: LTIP Mileage Replacement – LTIP mileage replacement is planned mileage as included in the LTIP for Mains. It measures the percent complete of the Approved LTIP.

Diversity (10%)

State Supplier Diversity – The Supplier Diversity percentage is based on total controllable spend divided by the total of all controllable spend with certified suppliers in the following classifications – Minority-Owned Enterprise (MBE), Women-Owned Enterprise (WBE), Veteran-Owned Enterprise (VBE) and LGBTQ-Owned Enterprise.

State Employee Diversity – The employee diversity at year end 2021 reported as the number of ethnically diverse employees working in the state. Five year employee diversity goals are established based on the number of people of color (POC) in the geographic labor market where Essential has Kentucky operations.

Individual Goals- (50%)

Individual Performance Factor: Annually, participants will have a minimum of two Individual Short Term Incentive Goals that align with the broader Company goals. The goals will be mutually determined by the participant and their management team. Communication relative to performance against these goals will be discussed throughout the year. At the end of the performance period, the participant will be given a score between 0 and 15 to indicate how they performed relative to achieving the goals.

Plan Payment, Eligibility & General Information

Incentive Pay

Incentive pay under this Short-Term Incentive Plan (“Plan”) is the portion of an employee’s total compensation that is based on achievement of financial, safety, customer satisfaction, environmental stewardship and individual goals. If all or a portion of the established goals are achieved, eligible employees of Essential Utilities, Inc. (the “Company”) may receive a full or partial bonus payment under the Plan. If the goals are not achieved, participants will not receive a bonus payment.

Plan Eligibility

Full Payout Eligibility

To be a participant in the Plan eligible for a full incentive payout, an employee must:

- Be a full or part time employee of the Company in a position eligible for participation in the program.
- Be continuously employed by the Company for the entire Plan year and at the time of the incentive payout.

Prorated Payout Eligibility

If an employee is otherwise eligible for a full incentive payout but is not employed by the Company for the entire Plan year, the employee will be eligible for a prorated payout based on the percentage of time worked in each eligible position during the Plan year in the following situations:

- An employee hired on or before September 30 of the Plan Year.
 - An employee hired into an eligible position on and after October 1, will be eligible to participate in the following Plan year.
- An employee who has transferred to or between eligible positions during the Plan year.

Retirement

Retirement means an employee’s termination of employment on or after the date the employee first satisfies the conditions for early retirement or normal retirement benefits under the company policy.

If an eligible employee officially retires, they will receive a prorated payment on the scheduled payment date.

- If retirement is within the first ten months of the Plan year, the employee will receive 100% on the Individual Performance Factor portion of their metric.
- If retirement is in November or December of the Plan year, the employee’s manager assigns the Individual Performance Factor percent to their metric.

Payment will be made at the same time as payment is made to active employees, but no later than March 15 of the following year.

Death

If an eligible employee dies prior to the incentive payout date, the Company will pay the deceased employee’s estate the portion of the incentive bonus the deceased employee would otherwise have been entitled to receive assuming a 100% combined Company and Individual Factor, but prorated for the number of days of employment the employee completed in the Plan year before his/her death. Payment will be made at the same time as payment is made to active employees, but no later than March 15 of the following year.

Ineligibility

Employees will not be eligible for incentive payouts under the Plan, if they:

- Voluntarily terminate employment prior to the incentive payout date.
- Are terminated by the Company with or without cause at any time prior to the incentive payout date.

Target Incentive Payout

Eligible employees will be assigned a “Target Bonus Percentage” depending on duties and responsibilities. The Board of Directors will approve the Target Bonus Percentage for the CEO and the Senior Officers recommended by the Compensation Committee each year. The Executive Compensation Committee must review and approve final bonus payouts for the Company before payments are made.

The Target Bonus Percentage is a percentage of an employee’s annual base rate of pay in effect on the close of the Plan year (December 31st).

Plan Year

The Plan year begins on January 1st and ends on December 31st.

Incentive Payouts

If the performance goals are achieved during the Plan year, eligible participants will receive incentive payouts as described above in March of the following year, and no later than March 15. If a participant is eligible to participate in a deferral Plan of the Company and the employee makes a deferral election with respect to an incentive payout, the incentive payout will be paid in accordance with the terms of the deferral Plan.

Achievement of the performance goals will be reviewed by the Internal Audit Department of the Company before any payment under the Plan is made.

Plan Administration

The Plan will be administered by the Administrator in its sole discretion. The Administrator is (1) for employees who are designated by the Company as “Section 16 officers,” the Executive Compensation Committee of the Board of Directors (the “Compensation Committee”) and (2) for all other eligible employees, the Senior Vice President, Chief Human Resources Officer of the Company, in consultation with the President & CEO of the Company.

The Administrator has full power and discretionary authority to interpret and administer the Plan, to make all decisions under the Plan, and to take all actions as the Administrator deems necessary or advisable to carry out the Plan. Any action required of the Administrator under the Plan shall be made in the Administrator’s sole discretion and not in a fiduciary capacity. All decisions of the Administrator shall be final and binding on the Company, the participants, and any other persons claiming an interest under the Plan. All incentive payouts will be awarded conditional upon the participant’s acknowledgement, by continuing in employment with the Company, that all decisions of the Administrator shall be final and binding on the participant and any other person claiming an interest in the Plan. The Administrator may delegate such administrative duties as it deems advisable.

Tax Matters

All payments under the Plan will be made subject to applicable federal, state, and local tax withholding requirements. The Plan is intended to comply with the short-term deferral rule set forth in the regulations under Section 409A of the Internal Revenue Code (“Section 409A”). If and to the extent that any payment under the Plan is deemed to be deferred compensation subject to the requirements of Section 409A, the Plan shall be administered so that such payments are made in accordance with the requirements of Section 409A, including the six-month delay for specified employees, if applicable. An employee may not designate the calendar year of payment except in accordance with Section 409A. If any payout is

subject to Section 409A, (i) the timing of the employee's execution of a release shall not, directly or indirectly, result in the employee designating the calendar year of payment, and if a payment that is subject to execution of a release could be made in more than one taxable year, based on timing of the execution of the release, payment shall be made in the later taxable year, and (ii) any payout upon termination of employment (other than death) shall be made at the same time as incentive payouts are made to other participants under the Plan, and not at the date of termination of employment.

Incentive Award Recoupment Policy

In the event of a significant restatement of our financial results caused by fraud or willful misconduct, the Company reserves the right to review the incentive compensation received by the eligible employee(s) with respect to the period to which the restatement relates, recalculate the Company's results for the period to which the restatement relates and seek reimbursement of the portion of the incentive compensation that was based on the misstated financial results from the eligible employee whose fraud or willful misconduct was the cause of the restatement.

Further, any Incentive Award Recoupment Policy that may be adopted from time to time by the Company's Board of Directors will apply to the incentive compensation awarded under this Plan to any of the employees covered by such Policy.

Goal Establishment and Achievement

The Compensation Committee will establish all performance goals under the Plan which relate to Company performance. Each year, the Plan will be reviewed in accordance with the Compensation Committee's Charter.

Applicable Law

The Plan will be construed and governed in accordance with the laws of the Commonwealth of Pennsylvania.

Amendment and Termination

The Executive Compensation Committee may amend or terminate the Plan at any time.

Additional Information

Payments under this Plan may not be transferred, assigned, pledged or encumbered by a participant. The Plan is an unfunded incentive compensation arrangement. Each participant's right to receive a payment under the Plan shall be no greater than the right of an unsecured general creditor of the Company. Nothing in the Plan, and no action taken under the Plan shall confer upon a participant the right to continue in the employ of the Company, or affect the right of the Company's right to terminate a participant's employment at any time for any reason. Unless otherwise specifically provided in an employee benefit plan of the Company, payments under the Plan shall not constitute compensation for purposes of any employee benefit plan.

Final STI Calculations

Calculations for STI are finalized once the Company goals and individual goals have been completed and all metric calculations are reviewed and approved by management and the Executive Compensation Committee. Proration and other multipliers used in the final STI calculation may be based on an individual's entry into the respective STI Plans and other factors.

Any questions regarding the STI plan may be directed to your Human Resources representative as well as your manager.

Long Term Incentive Compensation at Essential



Agenda

- Long Term Incentive (LTI) Overview
- Breaking Down LTI: RSUs and PSUs
- 2021 PSU Metrics
- Setting Up Your Account on Merrill Lynch
- Questions

2021 Long Term Incentive Overview

Long Term Incentive (LTI) Overview

- Intended to motivate recipients to achieve our longer term business objectives by tying incentives to the performance of our common stock over the long-term; and to reinforce the link between the interests and goals of management, employees and shareholders.
- LTI plan revisited annually by the Compensation Committee
- Managed by the Human Resources department and is hosted on Merrill Lynch's Benefits Online platform
- Recipients receive awards provided that 1) Essential meets goals and 2) Recipient remains employed at Essential
- LTI eligibility is determined at a position level – based on the market prevalence of this type of reward element for that role
- Grants will be pro-rated in the case of death disability or retirement in accordance with grant documents

Some Important Facts about Essential's LTI Program



Highly performance-driven with different goals than the STI program

Focused on driving company value



Components including measures, weightings, thresholds, targets and maximums

Aligned with utility industry norms and the company's strategic plan. Targets updated annually



Equity components and percentages are subject to change annually

Equity and vesting schedule focused on retention of key employees



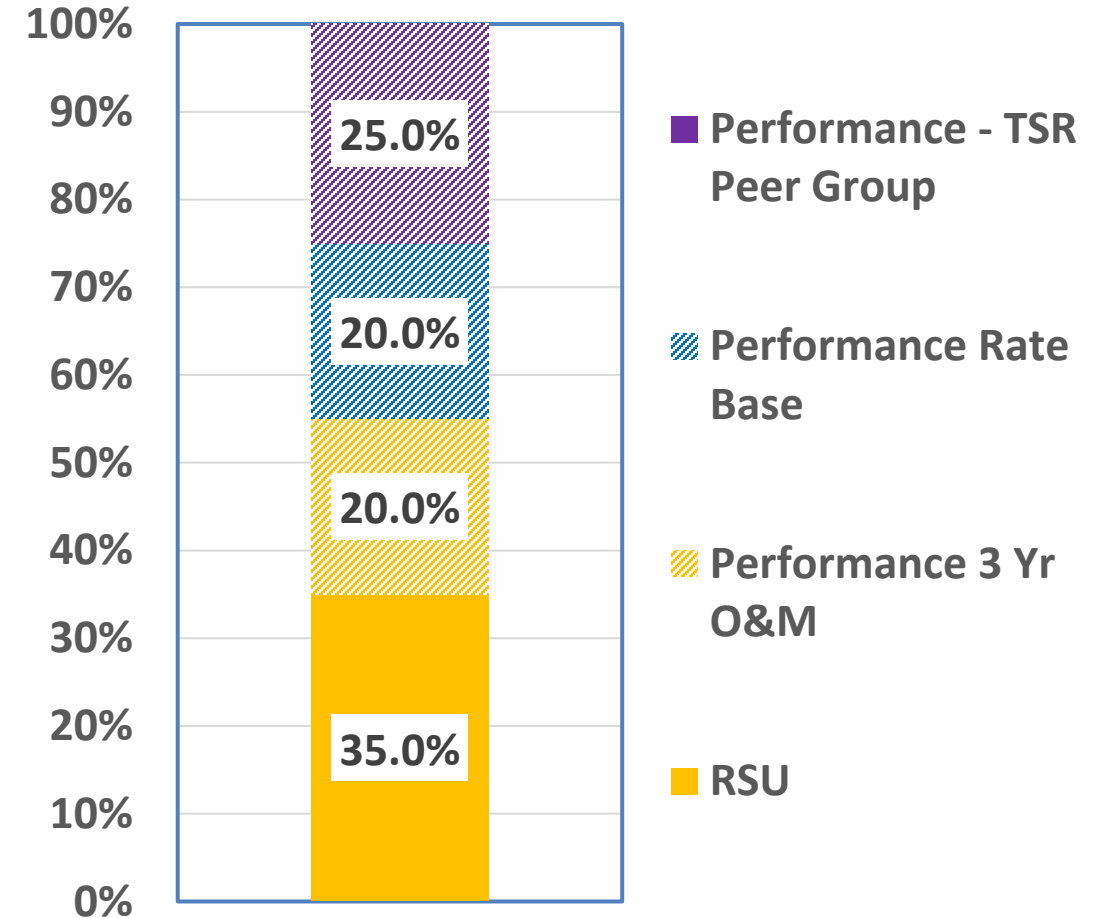
Overview of 2021 LTI

- Peer group is based on Essential's post-acquisition revenue and market cap scope as well as business mix. The number of peer group companies is 15 and encompasses both the gas and water utility industry.
- Long term incentives focus on driving Company value
- Compared peer company benchmarks in LTI program designs including components, measures, weightings and thresholds to ensure we offered competitive long- term incentives
- Using performance stock units (PSUs) in the long-term incentive program aligns with utility industry norms and the company's strategic plan
- Drives Essential's focus on retention of key employees by continuing to issue restricted stock units (RSUs)
- Annually conducted shareholder meetings with the top 10 shareholders including Vanguard, State Street, BNY Mellon, Jennison Associates, Pictet, T.Rowe Price, Northern Trust, Invesco and Impax Asset Management to solicit feedback and input on the revised peer group and incentive plan designs.

2021 Essential Long Term Incentive Plan Components



- 2021 Award comprised of:
 - 35% Restricted Share Units
 - 65% Performance Share Units
- Emphasis on performance-based incentives
- One peer group comparison
- Focus on growth with Rate Base measures
- Three year O&M targets to ensure efficiency realized of acquisitions



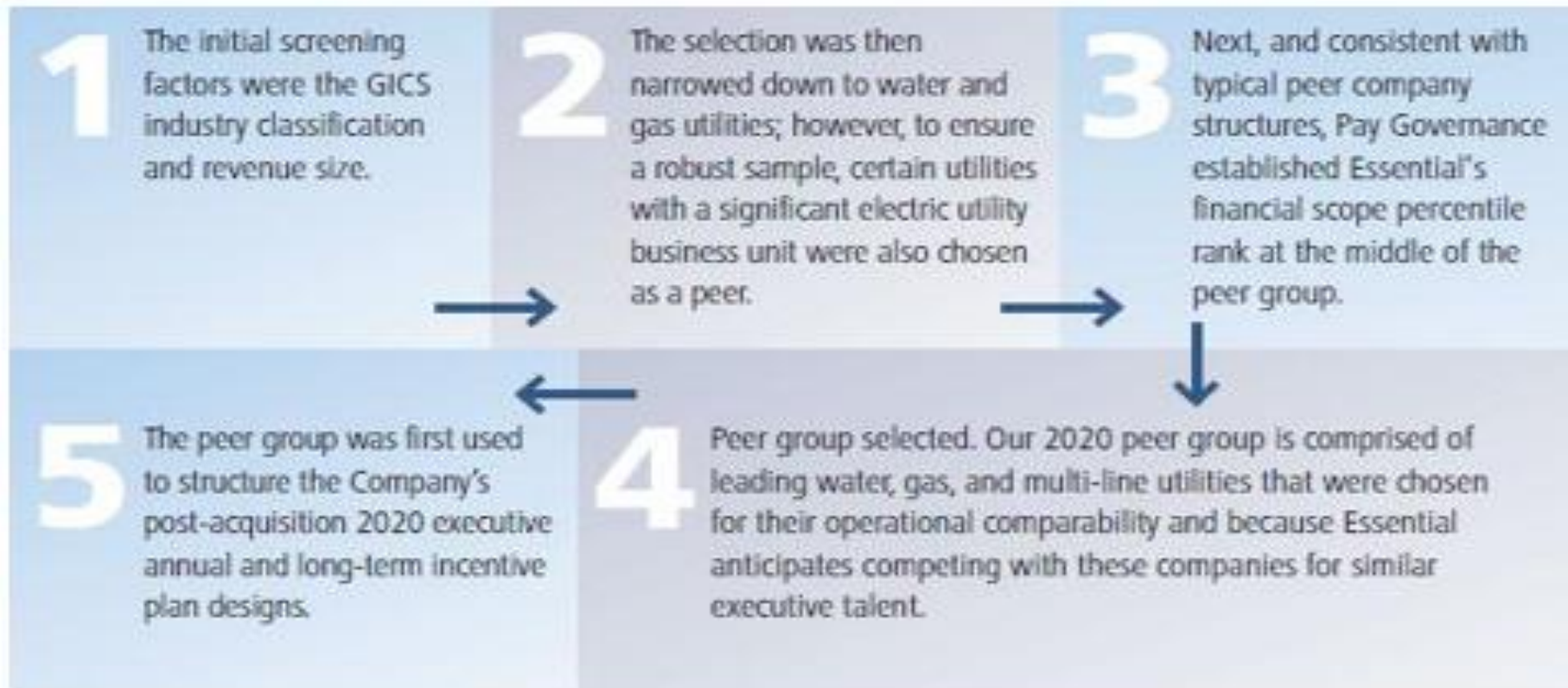
LTI Components: Restricted Share Units & Performance Share Units

- Restricted Share Units (RSUs) – 35% of LTI
 - Three year cliff vesting - vests three years after the grant date
 - Recipients receive full number of allotted shares in their Merrill Individual Accounts
 - Dividend equivalents are paid on vesting date through Payroll
 - Unvested RSUs do not have voting rights
- Performance Share Units (PSUs) – 65% of LTI
 - Vest three years after the grant date based on performance of Company on three metrics
 - Payout is based on a percentage of target amount (0 – 200%)
 - At time of vesting shares are issued to your Merrill Lynch brokerage account
 - Recipients receive dividend equivalent payment at the end of the three year performance period

PSU Scoring

- You have been awarded a target number of PSU shares – based on 65% of your target LTI \$s (which is based on your LTI target % multiplied by your annual salary)
- Essential's performance over a three year period on three metrics determines the percentage of target that will be paid out:
 - Essential performance ranking compared to peer group companies
 - Rate Base Growth from acquisitions
 - Three Year Operations & Maintenance (O&M) Expense
- 2018 grant which paid out this year, paid out at 175%, 2017 grant paid at 159.91%
- Scoring updates sent out twice a year

TSR: Peer Group Selection Process from 2020 – No changes for 2021



TSR: Company Peers



Investor-Owned Utilities

1. Alliant Energy
2. American States Water
3. American Water
4. Atmos Energy
5. Avista Corp.
6. Black Hills
7. California Water
8. New Jersey Resources
9. NiSource
10. NorthWestern Corp.
11. OGE Energy Corp.
12. One Gas, Inc.
13. South Jersey Industries
14. Southwest Gas
15. Spire, Inc.

The most prevalent long-term incentive metric in the peer group. Performance is based on relative TSR rank against our 15 company peer group, with percentile ranking determining the overall payout level (0 – 200%)

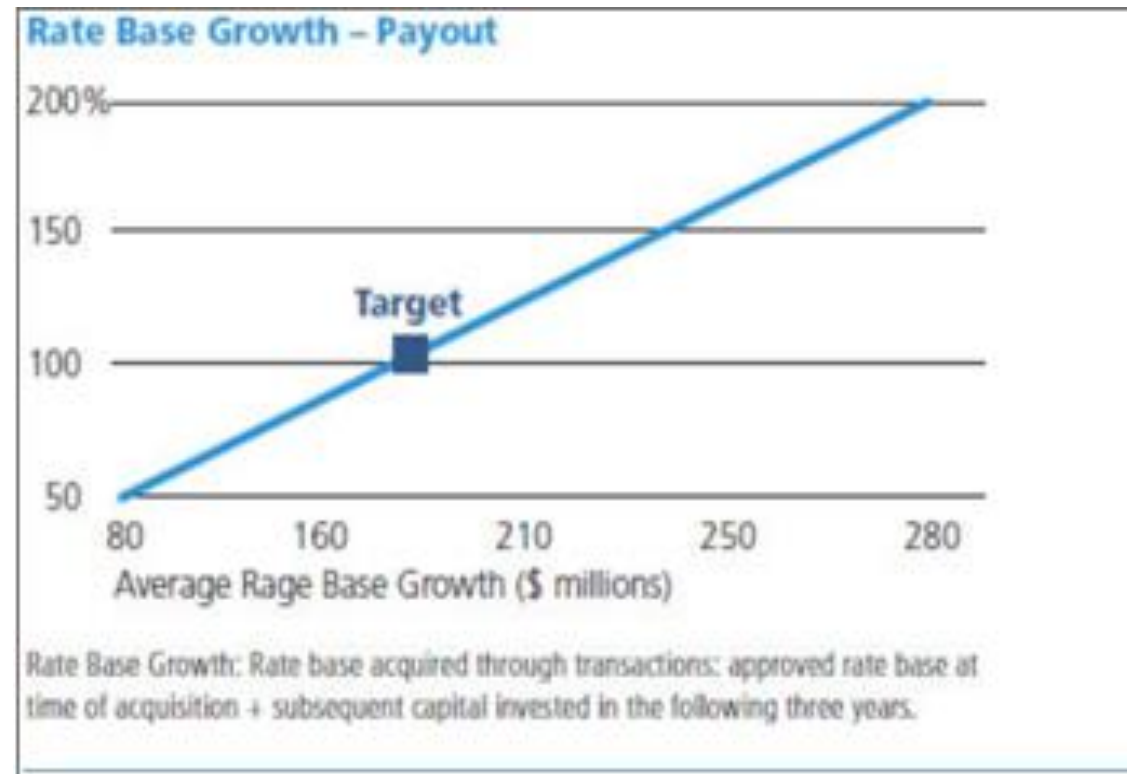
Average TSR % Ranking from Highest to Lowest.	Payout
1	200.00%
2	191.67%
3	175.00%
4	158.33%
5	141.67%
6	125.00%
7	108.33%
8	91.67%
9	75.00%
10	58.33%
11	0.00%

2021 Essential Rate Base Growth



Rate Base Growth is defined as the approved rate base at the time of acquisition plus subsequent capital invested in the following three years. Rate base growth is central to Essential's growth platform

Average Rate Base Growth (\$ millions)	Payout Schedule
\$ 80,000	50%
\$ 100,000	60%
\$ 120,000	70%
\$ 140,000	80%
\$ 160,000	90%
\$ 180,000	100%
\$ 190,000	110%
\$ 200,000	120%
\$ 210,000	130%
\$ 220,000	140%
\$ 230,000	150%
\$ 240,000	160%
\$ 250,000	170%
\$ 260,000	180%
\$ 270,000	190%
\$ 280,000	200%

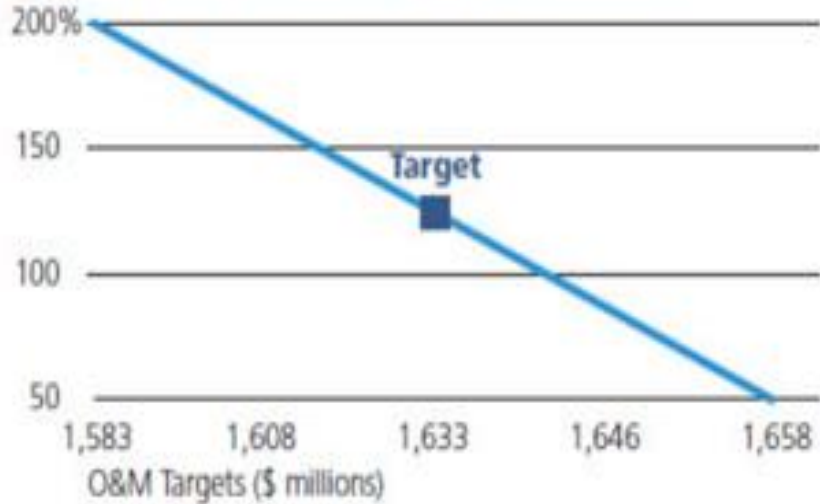


Operations and Maintenance Performance



To ensure cost effective operations, operations and maintenance targets include the budget plus the first two years in the plan for the regulated businesses only.

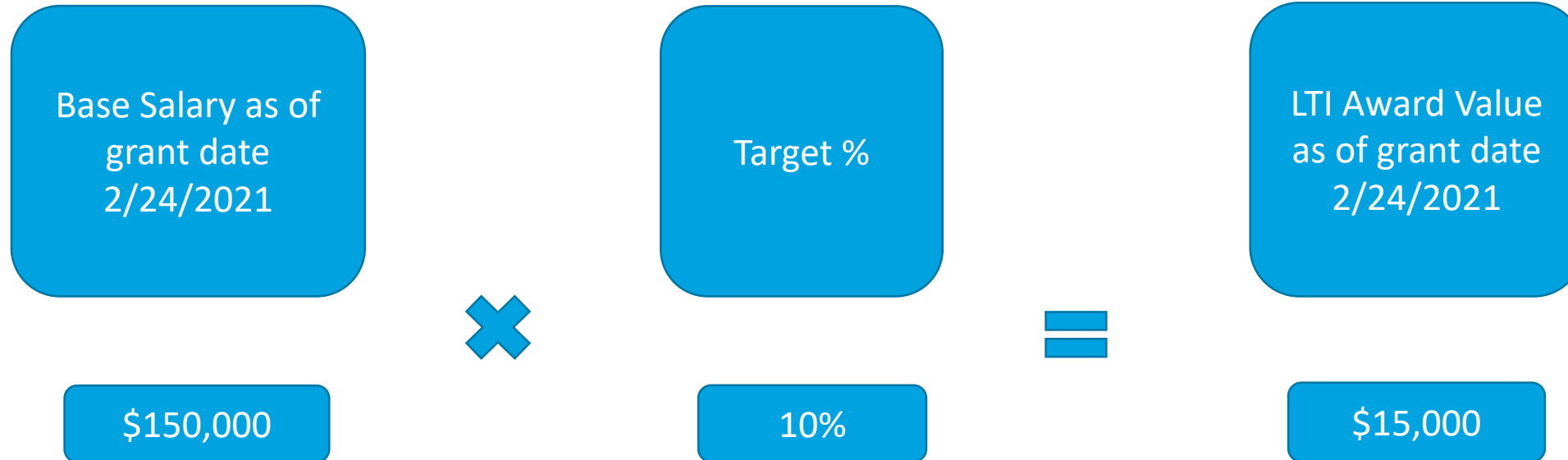
Operating & Maintenance Budget Attainment



O&M Budget + First 2 years in the plan for the regulated businesses only.

O&M Target (\$ millions)	Attainment
1,658,368	50%
1,653,368	60%
1,648,368	70%
1,643,368	80%
1,638,368	90%
1,633,368	100%
1,628,368	110%
1,623,368	120%
1,618,368	130%
1,613,368	140%
1,608,368	150%
1,603,368	160%
1,598,368	170%
1,593,368	180%
1,588,368	190%
1,583,368	200%

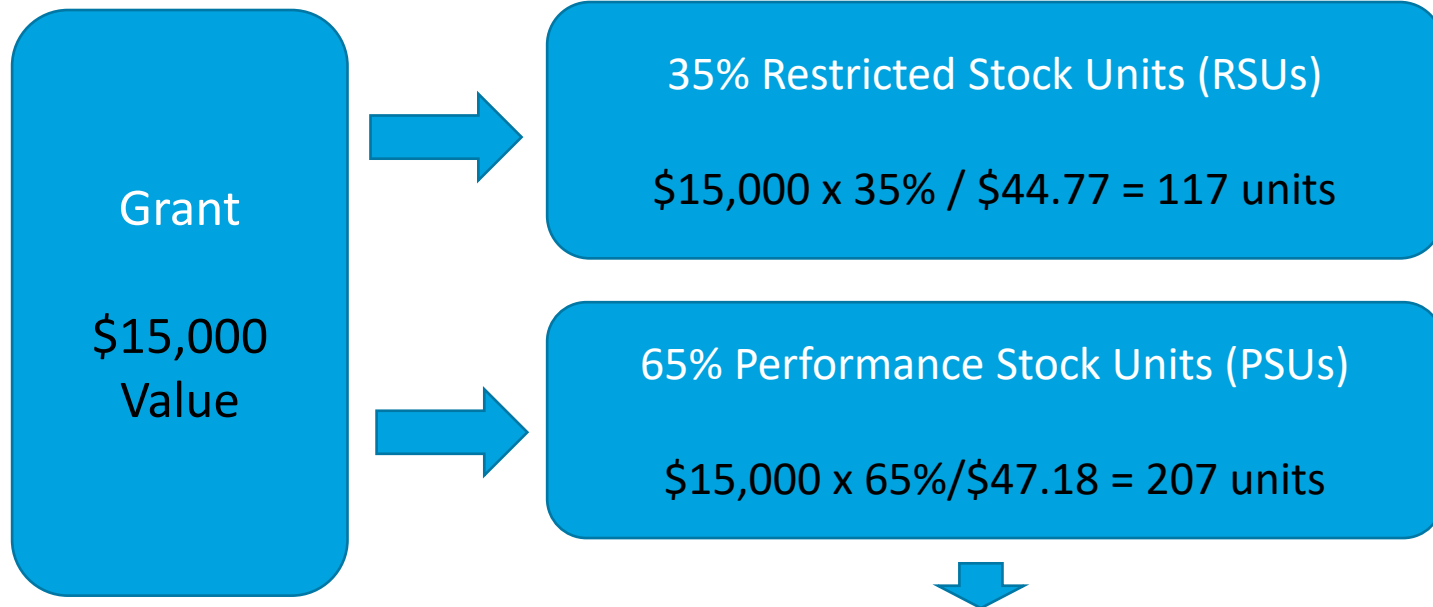
How your 2021 grant was determined



- Your LTI target percentage is as of the award date
- Grant date: 2/24/2021
- Performance years 2021 - 2023
- Grant vesting date: 2/24/2024



Determining Number of Award Units



- For RSUs closing price of WTRG \$44.77 on 2/23/2021
- 114% was used for the PSU TSR (Total Shareholder Return) factor to estimate the future award value
- Units are rounded to nearest whole value

PSU Price Calculation:

$\$44.77 * 105.38\% = \47.18

Metric	Portion of LTI Mix	% of WTRG Price
O&M	20%	100%
Rate Base	20%	100%
TSR	25%	114%
Total	65%	105.38 %



Upside Potential of the LTI Program

- **Dividends:** WTRG stock pays dividends. Those dividends are calculated and accrued by the finance team throughout the vesting period. The participant does not have the ability to reinvest those dividends into stock during the vesting period. On the vesting date, the participant will receive a cash payment of those dividends through payroll.
- **Stock Price:** If the stock price increases during the vesting period, the grant vests at the stock price on the vesting date so the value is higher than the initial grant value. The stock is valued every day on the Merrill website.
- **PSUs and the performance multiplier:**
 - Each participant receives a number of PSUs on the award date. At the end of the vesting period, the performance factor (last year it was 175) is announced. The original number of PSU shares are multiplied by the factor to determine the number of shares that will vest.

Setting Up a Merrill Account



About Merrill's Brokerage Services

Disclaimer

Merrill, its affiliates, and financial advisors do not provide legal, tax or accounting advice. You should consult your own legal and/or tax advisors before making any financial decisions.

Merrill Online: Understanding Equity Awards

- Equity Awards are a tool to attract, retain and motivate employees
- Your financial success is linked to Essential Utilities Inc.'s overall success
- Encourages you to think like an owner of Essential Utilities Inc.

Investment products:

Are Not FDIC Insured | Are Not Bank Guaranteed | May Lose Value

Merrill Online: Purpose of Account

- A Merrill Brokerage Account is needed to:
 - Accept grant awards
 - Manage any transactions associated with your account
 - Exercise options
 - Sell shares
- Shares will be deposited into this account when they vest/exercise
- This is completely separate from any other account you have with Merrill

About Merrill Online Accounts

You can transfer some assets
(such as cash or stock)



To another account



Merrill Online: Type of Account

- Allows you to conduct transactions online (or you can call in)
- Self-Directed, non-interest bearing limited account
- Only for keeping or selling stock you received through your equity awards

Merrill Online: Opening your Brokerage Account

The screenshot shows the Merrill Lynch website's login page. On the left, there is a 'Secure Login' section with a 'User ID' input field (marked with a blue '1'), a 'Remember me' checkbox, a 'Password' input field (marked with a blue '2'), and a 'Log In' button. Below the login fields, there is a link that says 'Click here to add more flags and use it as password'. The main content area features a 'Benefits OnLine' banner with an illustration of a house and a couple, and a 'Find out where you are on your Personal Financial Journey' link. Below the banner, there are two smaller sections: 'What's ahead for 2008?' and a video thumbnail.

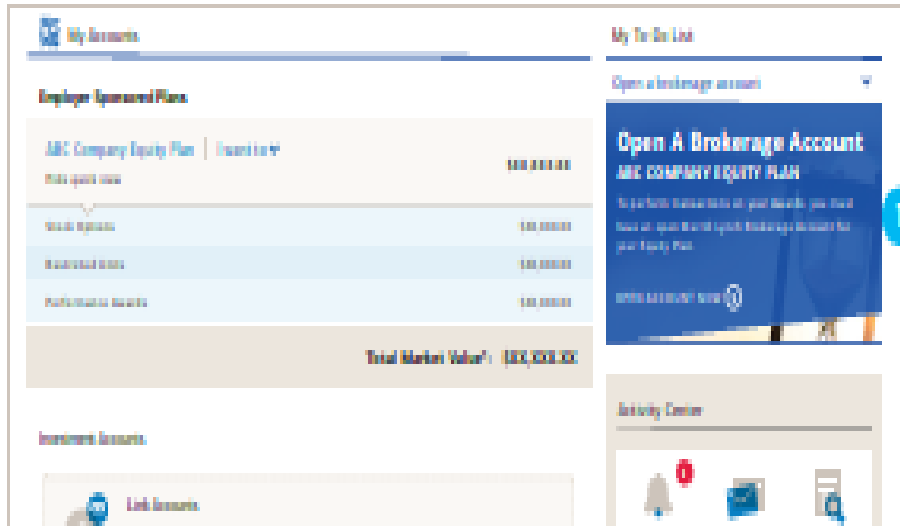
1 User ID and Password

Enter your User ID and password here, then select Log In.

2 Create your User ID now

If you haven't logged in before, select this link and follow prompts to get started

Merrill Online: Opening your Brokerage Account



1 Open a brokerage account

When you log in to Benefits OnLine, follow the link under the **My To-Do** List to get started.

Merrill Online: Opening your Brokerage Account



Enter personal & employment info



Certify tax info



Agree to terms & conditions



More Information

Education and resources

Education Center

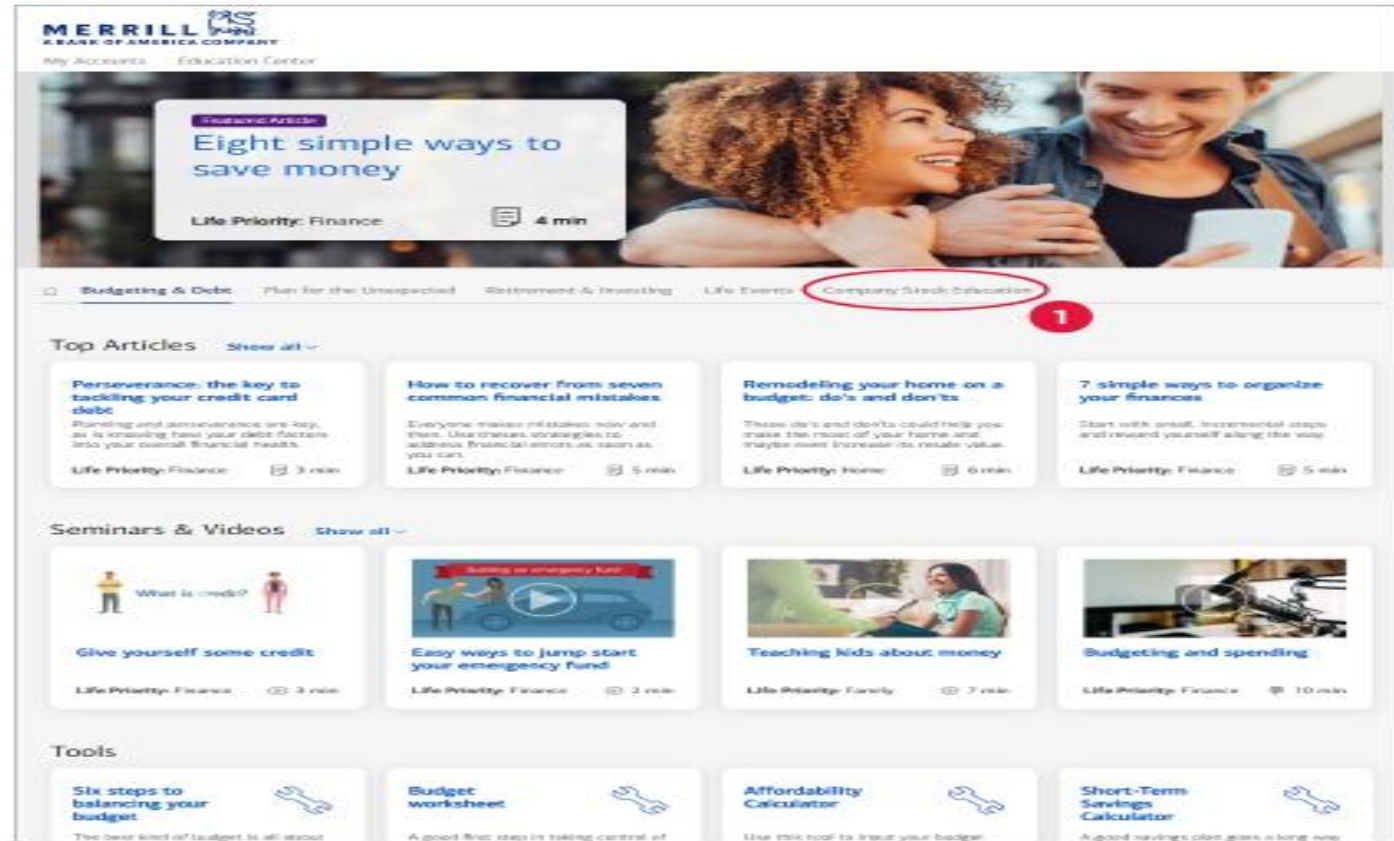
[education.ml.com](https://www.merrill.com/education/ml.com)

See what's trending among helpful resources in five key financial areas in the Education Center. Then, use these videos, articles and tools to help you pursue your goals in areas such as budgeting, planning for retirement, and more.

- 1 Be sure to check out the section that's devoted specifically to Company Stock Plans to help you understand, manage and monitor your equity awards.

 **Download the free app**
[benefits.ml.com](https://www.merrill.com/benefits/ml.com)

Visit Benefits OnLine on your mobile device and select your mobile platform when prompted.* Use the app or website to manage your account, view your statements, confirmations and other plan communications, and opt-in for online delivery of plan communications and personalized education.



MERRILL
A BANK OF AMERICA COMPANY

My Accounts Education Center

Eight simple ways to save money
Life Priority: Finance 4 min

Budgeting & Debt Plan for the Unexpected Retirement & Investing Life Events **Company Stock Education**

Top Articles Show all

- Perseverance: the key to tackling your credit card debt**
Patience and perseverance are key, as is knowing how your debt factors into your overall financial health.
Life Priority: Finance 3 min
- How to recover from seven common financial mistakes**
Everyone makes mistakes now and then. Use proven strategies to address financial errors as soon as you can.
Life Priority: Finance 5 min
- Remodeling your home on a budget: do's and don'ts**
These do's and don'ts could help you make the most of your home and maybe even increase its resale value.
Life Priority: Home 6 min
- 7 simple ways to organize your finances**
Start with small, incremental steps and reward yourself along the way.
Life Priority: Finance 5 min

Seminars & Videos Show all

- What is credit?**
Give yourself some credit
Life Priority: Finance 3 min
- Easy ways to jump start your emergency fund**
Life Priority: Finance 2 min
- Teaching kids about money**
Life Priority: Family 7 min
- Budgeting and spending**
Life Priority: Finance 10 min

Tools

- Six steps to balancing your budget**
The best kind of budget is all about
- Budget worksheet**
A good first step in taking control of
- Affordability Calculator**
Use this tool to test your budget
- Short-Term Savings Calculator**
A good savings plan goes a long way

Merrill Lynch Contacts

- **Merrill Lynch Contact Information**
- Toll Free Number: 877.767.2404
-
- **Benefits OnLine**
- Online account access: www.benefits.ml.com
-
- **Mailing address of Merrill Lynch Service Center**
- **By standard and overnight mail:**
- Merrill Lynch Wealth Management
- Retirement & Benefit Plan Services
- 1400 Merrill Lynch Drive
- MSC NJ2-140-03-50
- Pennington, NJ 08534

Agreement

**ESSENTIAL UTILITIES, INC.
2009 OMNIBUS EQUITY COMPENSATION PLAN
PERFORMANCE-BASED SHARE UNIT GRANT
TERMS AND CONDITIONS**

1. Grant of Performance Units.

These Performance-Based Share Unit Grant Terms and Conditions (the “Grant Conditions”) shall apply and be part of the grant made by Essential Utilities, Inc., a Pennsylvania corporation (the “Company”), to the Grantee named in the Performance-Based Share Unit Grant (the “Performance-Based Unit Grant”) to which these Grant Conditions are attached (the “Grantee”), under the terms and provisions of the Essential Utilities, Inc. 2009 Omnibus Equity Compensation Plan, as amended and restated (the “Plan”). The applicable provisions of the Plan are incorporated into the Grant Conditions by reference, including the definitions of terms contained in the Plan (unless such terms are otherwise defined herein). The Grantee is an employee of the Company, its subsidiaries or its Affiliates (collectively, the “Employer”).

Subject to the terms and vesting conditions hereinafter set forth, the Company, with the approval and at the direction of the Executive Compensation Committee (the “Committee”) of the Company’s Board of Directors (the “Board”), has granted to the Grantee a target award (the “Target Award”) of performance-based share units as specified in the Performance-Based Share Unit Grant (the “Performance Units”). The Performance Units are contingently awarded and shall be earned, vested and payable if and to the extent that the performance goals described on Schedule A (the “Performance Goals”), employment conditions and other conditions of these Grant Conditions are met. The Performance Units are granted with Dividend Equivalents (as defined in Section 6).

2. Vesting.

(a) Except as otherwise set forth in these Grant Conditions, the Grantee shall earn and vest in a number of Performance Units based on the attainment of the Performance Goals as of the end of the Performance Period, provided that the Grantee continues to be employed by the Employer through the Vesting Date stated on the Performance-Based Share Unit Grant (the “Vesting Date”). The “Performance Period” is the performance period beginning and ending on the applicable dates stated on the Performance-Based Share Unit Grant. The “Vesting Period” is the period beginning on the Grant Date and ending on the Vesting Date.

(b) Except as otherwise set forth in these Grant Conditions, at the end of the Performance Period, the Committee will determine whether and to what extent the Performance Goals have been met and the amount earned with respect to the Performance Units. The Grantee can earn up to two hundred percent (200%) of the Target Award based on the attainment of the Performance Goals.

(c) Except as described in Section 3 below, the Grantee must continue to be employed by the Employer throughout the Vesting Period in order for the Grantee to vest and receive payment with respect to the earned Performance Units.

(d) Except as specifically provided below, no Performance Units shall vest prior to the Vesting Date, and if the Performance Goals are not attained at the end of the Performance Period, the Performance Units shall be immediately forfeited and shall cease to be outstanding.

3. Termination of Employment on Account of Retirement, Death, or Disability.

(a) Except as described below, if the Grantee ceases to be employed by the Employer prior to the Vesting Date, the Performance Units shall be forfeited as of the termination date and shall cease to be outstanding.

(b) If the Grantee ceases to be employed by the Employer during the Vesting Period on account of the Grantee's death or Disability, the Grantee's outstanding Performance Units shall remain outstanding through the Vesting Period and the Grantee shall earn Performance Units based on the attainment of the Performance Goals, as determined following the end of the Performance Period (or as described in Section 4, if applicable). The earned Performance Units shall be paid as described in Section 5.

(c) If the Grantee ceases to be employed by the Employer during the Vesting Period on account of Retirement (defined below), the Grantee shall earn a pro-rata portion of the outstanding Performance Units based on attainment of the Performance Goals, as determined following the end of the Performance Period (or as described in Section 4, if applicable). The pro-rated portion shall be determined based on the number of Performance Units earned based on the attainment of the Performance Goals during the Performance Period, multiplied by a fraction, the numerator of which is the number of completed full months following the Grant Date and prior to the Retirement Date in which the Grantee was employed by the Employer and the denominator of which is thirty-six (36). The pro-rated earned Performance Units shall be paid as described in Section 5.

(d) For purposes of these Grant Conditions, "Retirement" shall mean the Grantee's voluntary termination of employment after the Grantee has attained age fifty-five (55) and has a combination of age and full years of service with the Employer that is equal to or greater than seventy (70).

4. Change in Control.

(a) If a Change in Control occurs during the Vesting Period, the Grantee shall earn outstanding Performance Units as of the date of the Change in Control (the "Change in Control Date") as follows:

(i) If the Change in Control occurs before the end of the Performance Period, the Grantee shall earn the greater of (x) the number of Performance Units earned based on the attainment of the Performance Goals from the beginning of the Performance Period to the Change in Control Date, or (y) the Target Award.

(ii) If a Change in Control occurs after the end of the Performance Period but before the Vesting Date, the Grantee shall earn Performance Units based on the attainment of the Performance Goals as of the end of the Performance Period.

Performance Units earned as of the Change in Control Date, as described above in subsection (a)(i) or (ii), are referred to as the "CIC Earned Units." All reference in this Agreement to "Performance Units" includes CIC Earned Units on and after a Change in Control.

(b) The Grantee shall vest in the CIC Earned Units on the Vesting Date if the Grantee continues to be employed by the Employer through the Vesting Date. Except as described below, the CIC Earned Units shall only vest if the Grantee continues to be employed by the Employer through the Vesting Date.

(c) If prior to the Vesting Date, a Change in Control occurs and the Grantee ceases to be employed by the Employer upon or following a Change in Control on account of (i) the Grantee's Retirement, (ii) the Grantee's termination by the Company without Cause, or (iii) the Grantee's Disability or death, the CIC Earned Units shall vest as of the termination date.

(d) If the Grantee ceases to be employed by the Employer for any other reason before the Vesting Date, the shall forfeit Grantee the CIC Earned Units as of the date of termination.

5. Payment with Respect to Performance Units.

(a) Except as otherwise set forth in Section 4, if the Committee certifies that the Performance Goals and other conditions to payment of the Performance Units have been met, shares of Company Stock equal to the vested earned Performance Units shall be issued to the Grantee on the Vesting Date, subject to applicable tax withholding and Section 16 below.

(b) If, prior to the Vesting Date, a Change in Control occurs and the Grantee continues to be employed by the Employer through the Vesting Date, shares of Company Stock (or other consideration, as described below) equal to the vested CIC Earned Units shall be issued to the Grantee on the Vesting Date, subject to applicable tax withholding and Section 16 below.

(c) If, prior to the Vesting Date, a Change in Control occurs and the Grantee ceases to be employed by the Employer on or after the Change in Control on account of (i) the Grantee's Retirement, (ii) the Grantee's termination by the Employer without Cause, or (iii) the Grantee's Disability or death, shares of Company Stock (or other consideration, as described below) equal to the vested CIC Earned Units shall be issued to the Grantee within sixty (60) days following the Grantee's date of termination, subject to applicable tax withholding and Section 16 below.

(d) If the Grantee terminates employment on account of the Grantee's Disability, death or Retirement before a Change in Control, any outstanding Performance Units under Section 3(b) or 3(c) may be earned as CIC Earned Units pursuant to Section 4(a), but in the event such termination is on account of Retirement, such outstanding Performance Units shall be prorated by applying the fraction in Section 3(c), and such CIC Earned Units shall vest on the date of the Change in Control. Shares of Company Stock (or such other consideration, as described below) equal to the vested CIC Earned Units shall be issued to the Grantee within sixty (60) days after the Change in Control, subject to applicable tax withholding and Section 16 below.

(e) If, in connection with a Change in Control, shares of Company Stock are converted into the right to receive a cash payment or other form of consideration, the vested CIC Earned Units shall be payable in such form of consideration, as determined by the Committee.

(f) Any fractional shares with respect to vested earned Performance Units shall be paid to the Grantee in cash.

6. Dividend Equivalents with Respect to Performance Units.

(a) Dividend Equivalents shall accrue with respect to Performance Units and shall be payable subject to the same vesting terms and other conditions as the Performance Units to which they relate. Dividend Equivalents shall be credited when dividends are declared on shares of Company Stock from the Grant Date until payment date for the vested earned Performance Units. If and to the extent that the underlying Performance Units are forfeited, all related Dividend Equivalents shall also be forfeited.

(b) While the Performance Units are outstanding, the Company will keep records in a bookkeeping account for the Grantee. On each date on which a dividend is declared by the Company on Company Stock, the Company shall credit to the Grantee's account an amount equal to the Dividend Equivalents associated with the Performance Units held by the Grantee on the record date for the dividend. No interest will be credited to any such account.

(c) Dividend Equivalents shall be paid in cash at the same time as the underlying vested earned Performance Units are paid.

(d) Notwithstanding the foregoing, if shares of Company Stock are converted to cash as described in Section 5(e) above in connection with a Change in Control, Dividend Equivalents shall cease to be credited with respect to the Performance Units.

7. Certain Corporate Changes.

If any change is made to the Company Stock (whether by reason of merger, consolidation, reorganization, recapitalization, stock dividend, stock split, combination of shares, or exchange of shares or any other change in capital structure made without receipt of consideration), then unless such event or change results in the termination of all the Performance Units, the Committee shall adjust, in an equitable manner and as provided in the Plan, the number and class of shares underlying the Performance Units to reflect the effect of such event or change in the Company's capital structure in such a way as to preserve the value of the Performance Units, and the Committee shall adjust the Performance Goals as necessary to reflect the effect of such event or change in the Company's capital structure. Any adjustment that occurs under the terms of this Section 7 or the Plan will not change the timing or form of payment with respect to any Performance Units and will be consistent with Section 162(m) of the Code, to the extent applicable.

8. No Stockholder Rights.

No shares of Company Stock shall be issued to the Grantee at the time the grant is made, and the Grantee shall not be, nor have any of the rights or privileges of, a shareholder of the Company with respect to any Performance Units recorded in the account, including no voting rights and no rights to receive dividends (other than Dividend Equivalents).

9. No Right to Continued Employment.

Neither the award of Performance Units, nor any other action taken with respect to the Performance Units, shall confer upon the Grantee any right to continue to be employed by the Employer or shall interfere in any way with the right of the Employer to terminate the Grantee's employment at any time.

10. Termination or Amendment.

These Grant Conditions and the award made hereunder may be terminated or amended by the Committee, in whole or in part, in accordance with the applicable terms of the Plan.

11. Notice.

Any notice to the Company provided for in these Grant Conditions shall be addressed to it in care of the Company's Chief Human Resources Officer, and any notice to the Grantee shall be addressed to the Grantee at the current address shown on the payroll system of the Company, or to such other address as the Grantee may designate to the Company in writing. Any notice provided for hereunder shall be delivered by hand, sent by telecopy or electronic mail or enclosed in a properly sealed envelope addressed as stated above, registered and deposited, postage and registry fee prepaid in the United States mail or other mail delivery service. Notice to the Company shall be deemed effective upon receipt. By receipt of these Grant Conditions, the Grantee hereby consents to the delivery of information (including without limitation, information required to be delivered to the Grantee pursuant to the applicable securities laws) regarding the Company, the Plan, and the Performance Units via the Company's electronic mail system or other electronic delivery system.

12. Incorporation of Plan by Reference.

The Performance-Based Share Unit Grant and these Grant Conditions are made pursuant to the terms of the Plan, the terms of which are incorporated herein by reference, and shall in all respects be interpreted in accordance therewith. The decisions of the Committee shall be conclusive upon any question arising hereunder. The Grantee's receipt of the Performance Units constitutes the Grantee's acknowledgment that all decisions and determinations of the Committee with respect to the Plan, these Grant Conditions, and/or the Performance Units shall be final and binding on the Grantee, his or her beneficiaries and any other person having or claiming an interest in the Performance Units. The settlement of any award with respect to the Performance Units is subject to the provisions of the Plan and to interpretations, regulations and determinations concerning the Plan as established from time to time by the Committee in accordance with the provisions of the Plan. A copy of the Plan will be furnished to each Grantee upon request.

13. Income Taxes; Withholding Taxes.

The Grantee is solely responsible for the satisfaction of all taxes and penalties that may arise in connection with the award or settlement of Performance Units pursuant to these Grant Conditions. At the time of taxation, the Employer shall have the right to deduct from other compensation, or to withhold shares of Company Stock, in an amount equal to the federal (including FICA), state, local and foreign taxes and other amounts as may be required by law to be withheld with respect to the Performance Units, as approved in advance by the Committee.

14. Governing Law.

The validity, construction, interpretation and effect of the Performance-Based Share Unit Grant and these Grant Conditions shall exclusively be governed by, and determined in accordance with, the applicable laws of the Commonwealth of Pennsylvania, excluding any conflicts or choice of law rule or principle.

15. Assignment.

The Performance-Based Share Unit Grant and these Grant Conditions shall bind and inure to the benefit of the successors and assignees of the Company. The Grantee may not sell, assign, transfer, pledge or otherwise dispose of the Performance Units, except to a successor grantee in the event of the Grantee's death.

16. Section 409A.

The Performance-Based Share Unit Grant and these Grant Conditions are intended to comply with Code Section 409A or an exemption, and payments may only be made under these Grant Conditions upon an event and in a manner permitted by Code Section 409A, to the extent applicable. Notwithstanding anything in these Grant Conditions to the contrary, if required by Code Section 409A, if the Grantee is considered a "specified employee" for purposes of Code Section 409A and if any payment under these Grant Conditions is required to be delayed for a period of six (6) months after separation from service pursuant to Code Section 409A, such payment shall be delayed as required by Code Section 409A, and the accumulated payment amounts shall be paid in a lump sum payment within ten (10) days after the end of the six (6)-month period. If the Grantee dies during the postponement period prior to payment, the amounts withheld on account of Code Section 409A shall be paid to the personal representative of the Grantee's estate within sixty (60) days after the date of the Grantee's death. Notwithstanding anything in these Grant Conditions to the contrary, if the Performance Units are subject to Code Section 409A and if required by Code Section 409A, any payments to be made upon a termination of employment under these Grant Conditions may only be made upon a "separation from service" under Code Section 409A. In no event may the Grantee, directly or indirectly, designate the calendar year of a payment, except in accordance with Code Section 409A. Notwithstanding anything in these Grant Conditions to the contrary, if required by Code Section 409A, if CIC Earned Units are subject to Code Section 409A, and if a Change in Control is not a "change in control event" under Code Section 409A or the payment event does not occur upon or within two years following a "change in control event" under Code Section 409A, any vested CIC Earned Units shall be paid to the Grantee upon the Vesting Date and not on account of an earlier termination of employment.

17. Company Policies.

This Performance-Based Unit Grant and all shares issued pursuant to this grant shall be subject to any applicable recoupment or clawback policies and other policies implemented by the Board, as in effect from time to time.

* * *

Schedule A

Performance Goals for 2021 Performance Units

1. Performance Goals.

An employee's performance-based grants shall be earned based on Essential Utilities Inc.'s (the "Company") achievement of three performance goals, as follows:

- 38.46% of the employee's target performance-based award shall be earned based on the TSR (as defined below) rank as compared to the TSR of the other companies in the peer group described in Section 1 below.
- 30.77% of the employee's target performance-based award shall be earned based on the achievement of a targeted cumulative level of rate base growth as a result of acquisitions ("Rate Base Growth") from January 1, 2021 up to and through December 31, 2023, as described in Section 2 below.
- 30.77% of the employee's target performance-based award will be earned based on the achievement of maintaining Operating and Maintenance expenses ("Regulated O&M") over the three-year measurement period of 2021--2024, as described in Section 4 below.

2. Calculation of TSR.

(a) Relative total shareholder return ("TSR") means the Company's TSR relative to the TSR of each Peer Company in the Peer Group (as defined below) as applicable. At the end of the Performance Period, the TSR for the Company and each Peer Company in the Peer Group shall be calculated by dividing the Closing Average Share Value (as defined below) by the Opening Average Share Value (as defined below).

(b) The term "Closing Average Share Value" means the average value of the common stock for the trading days during the two calendar months ending on the last trading day of the Performance Period, which shall be calculated as follows: (i) determine the closing price of the common stock on each trading date during the two-month period, (ii) multiply each closing price as of that trading date by the applicable share number described below, and (iii) average the amounts so determined for the two-month period. The Closing Average Share Value shall take into account any dividends on the common stock for which the ex-dividend date occurred during the Performance Period, as if the dividend amount had been reinvested in common stock at the closing price on the ex-dividend date. The share number in clause (ii) above, for a given trading day, is the sum of one share plus the cumulative number of shares deemed purchased with such dividends. Notwithstanding the foregoing, if the Closing Average Share Value is calculated as of a Change in Control, then the Closing Average Share Value shall be based on the two-month period ending immediately prior to the Change in Control.

(c) The term "Opening Average Share Value" means the average value of the common stock for the trading days during the two calendar months ending on the last trading day

prior to the beginning of the Performance Period, which shall be calculated as follows: (i) determine the closing price of the common stock on each trading date during the two-month period, (ii) multiply each closing price as of that trading date by the applicable share number described below, and (iii) average the amounts so determined for the two-month period. The Opening Average Share Value shall take into account any dividends on the common stock for which the ex-dividend date occurred during the two-month period, as if the dividend amount had been reinvested in common stock at the closing price on the ex-dividend date. The share number in clause (ii) above, for a given trading day, is the sum of one share plus the cumulative number of shares deemed purchased with such dividends.

3. Performance Units Earned Based on Comparative TSR to the Peer Group. 38.46% (Thirty eight point forty six percent) of the Target Award of Performance Units (the “Peer Group Portion”) shall be earned based on the Company’s TSR as compared to the TSR of the companies in the Peer Group for the Performance Period, in accordance with the following:

(a) The Peer Group for this purpose consists of:

• Alliant Energy	• Black Hills	• OGE Energy Corp.
• American States Water	• California Water	• One Gas, Inc.
• American Water	• New Jersey Resources	• South Jersey Industries
• Atmos Energy	• NiSource	• Southwest Gas
• Avista Corp	• NorthWestern Corp.	• Spire, Inc.

(b) The Peer Group shall be subject to change as follows:

(i) In the event of a merger, acquisition or business combination transaction of a Peer Company in which the Peer Company is the surviving entity and remains publicly traded, the surviving entity shall remain a Peer Company.

(ii) In the event of a merger, acquisition or business combination transaction of a Peer Company, a “going private” transaction or similar event involving a Peer Company or the liquidation of a Peer Company, in each case where the Peer Company is not the surviving entity or is no longer publicly traded, the TSR for the Peer Company shall be calculated by dividing the Closing Average Share Value (as defined below) using the date immediately prior to the merger, acquisition, or business combination transaction by the Opening Share Value (as defined below).

(iii) In the event of an announced merger, acquisition or business combination transaction of a Peer Company, a “going private” transaction or similar event involving a Peer Company or the liquidation of a Peer Company, or the announcement of an intention to enter into a merger, acquisition or business combination of a Peer Company, a “going private” transaction or similar event, in each case where the Peer Company is not the surviving entity or is no longer publicly traded, the TSR for the Peer Company shall be calculated by dividing the Closing Average Share Value (as defined below) using the date immediately prior to the

announcement of the merger, acquisition, or business combination by the Opening Share Value (as defined below).

(c) The term “Closing Average Share Value” means the average value of the common stock for the trading days during the two calendar months ending on the last trading day of the Performance Period, which shall be calculated as follows: (i) determine the closing price of the common stock on each trading date during the two-month period, (ii) multiply each closing price as of that trading date by the applicable share number described below, and (iii) average the amounts so determined for the two-month period. The Closing Average Share Value shall take into account any dividends on the common stock for which the ex-dividend date occurred during the Performance Period, as if the dividend amount had been reinvested in common stock at the closing price on the ex-dividend date. The share number in clause (ii) above, for a given trading day, is the sum of one share plus the cumulative number of shares deemed purchased with such dividends. Notwithstanding the foregoing, if the Closing Average Share Value is calculated as of a Change in Control, then the Closing Average Share Value shall be based on the two-month period ending immediately prior to the Change in Control.

(d) The term “Opening Average Share Value” means the average value of the common stock for the trading days during the two calendar months ending on the last trading day prior to the beginning of the Performance Period, which shall be calculated as follows: (i) determine the closing price of the common stock on each trading date during the two-month period, (ii) multiply each closing price as of that trading date by the applicable share number described below, and (iii) average the amounts so determined for the two-month period. The Opening Average Share Value shall take into account any dividends on the common stock for which the ex-dividend date occurred during the two-month period, as if the dividend amount had been reinvested in common stock at the closing price on the ex-dividend date. The share number in clause (ii) above, for a given trading day, is the sum of one share plus the cumulative number of shares deemed purchased with such dividends.

(e) The Peer Group Portion shall be earned based on how the Company’s TSR ranks in comparison to the TSRs of the Peer Group in accordance with the following schedule, depending on how many companies remain in the Peer Group at the end of the Performance Period:

Average TSR % Ranking from Highest to Lowest.	Payout
1	200.00%
2	191.67%
3	175.00%
4	158.33%
5	141.67%
6	125.00%
7	108.33%
8	91.67%
9	75.00%
10	58.33%
11	0.00%
12	0.00%
13	0.00%
14	0.00%
15	0.00%

4. Performance Units Earned Based on Rate Base Growth. 30.77% (Thirty point seventy-seven percent) of the employee's target performance-based award (the "Rate Base Growth Portion") shall be earned based on the Company's growth in rate base from the acquisition of and subsequent capital investment in regulated utility operations. The Rate Base Growth Portion shall be calculated measured from January 1, 2021 up to and through December 31, 2023 according to the following schedule:

Average Rate Base Growth \$000s	Payout Schedule
\$ 80,000	50%
\$ 100,000	60%
\$ 120,000	70%
\$ 140,000	80%
\$ 160,000	90%
\$ 180,000	100%
\$ 190,000	110%
\$ 200,000	120%
\$ 210,000	130%
\$ 220,000	140%
\$ 230,000	150%
\$ 240,000	160%
\$ 250,000	170%
\$ 260,000	180%
\$ 270,000	190%
\$ 280,000	200%

If the Rate Base Growth falls between the measuring points on the foregoing schedule, the percentage earned will be based on linear interpolation between the applicable measuring points.

Performance Units Earned Based on the Achievement of Targeted Operating and Maintenance Expenses. 30.77% (Thirty point seventy-seven percent) of the employee's target performance based award shall be earned based on the Company's achieving targets for the consolidated operations and maintenance expenses of the Company and its subsidiaries, but excluding operations and maintenance expenses from all market based activities (e.g., Aqua Resources and Aqua Infrastructure) from January 1, 2021 up to and through December 31, 2023 (the "Regulated O&M"). The Regulated O&M shall be calculated according to the following schedule:

O&M Target (in \$ millions)	Attainment
1,658,368	50%
1,653,368	60%
1,648,368	70%
1,643,368	80%
1,638,368	90%
1,633,368	100%
1,628,368	110%
1,623,368	120%
1,618,368	130%
1,613,368	140%
1,608,368	150%
1,603,368	160%
1,598,368	170%
1,593,368	180%
1,588,368	190%
1,583,368	200%

If the Company's Regulated O&M falls between the measuring points on the foregoing schedule, the percentage vesting will be based on linear interpolation between the applicable measuring points.

(a) Performance shares awarded based on market conditions (the Company's relative TSR metrics) will be valued using a Monte Carlo simulation model.

(b) For performance shares awarded based on the internal metrics (Rate Base Growth & Target O&M Expenses), the grant date accounting value will equal the Company's share price assuming dividend equivalents as provided in shares actually earned.

5. General Terms. Any portion of the Performance Units that is not earned as of the end of the Performance Period shall be forfeited as of the end of the Performance Period (or as provided above upon an earlier Change in Control). In no event shall the maximum number of Performance Units that may be payable pursuant to these Grant Conditions exceed 200% of the Target Award.

**ESSENTIAL UTILITIES, INC.
2009 EQUITY OMNIBUS COMPENSATION PLAN**

**RESTRICTED STOCK UNIT GRANT
TERMS AND CONDITIONS**

1. Grant of Restricted Units.

These Restricted Stock Unit Grant Terms and Conditions (the “Grant Conditions”) shall apply and be part of the grant made by Essential Utilities Inc., a Pennsylvania corporation (the “Company”), to the Grantee named in the Restricted Stock Unit Grant (the “Restricted Stock Unit Grant”) to which these Grant Conditions are attached (the “Grantee”), under the terms and provisions of the Essential Utilities Inc. 2009 Equity Omnibus Compensation Plan, as amended and restated (the “Plan”). The applicable provisions of the Plan are incorporated into these Grant Conditions by reference, including the definitions of terms contained in the Plan (unless such terms are otherwise defined herein). The Grantee is an employee of the Company, its subsidiaries or its Affiliates (collectively, the “Employer”).

Subject to the terms and vesting conditions hereinafter set forth, the Company, with the approval and at the direction of the Executive Compensation Committee (the “Committee”) of the Company’s Board of Directors (the “Board”), has granted to the Grantee the number of restricted stock units specified in the Restricted Stock Unit Grant (the “Restricted Units”). The Restricted Units shall become vested as set forth in these Grant Conditions. The Restricted Units are granted with Dividend Equivalents (as defined in Section 8).

2. Restricted Unit Account.

Restricted Units represent hypothetical shares of common stock of the Company (“Company Stock”), and not actual shares of Company Stock. The Company shall establish and maintain a Restricted Unit account, as a bookkeeping account on its records, for the Grantee and shall record in such account the number of Restricted Units granted to the Grantee. No shares of Company Stock shall be issued to the Grantee at the time the grant is made, and the Grantee shall not be, nor have any of the rights or privileges of, a shareholder of the Company with respect to any Restricted Units recorded in the account, including no voting rights and no rights to receive dividends (other than Dividend Equivalents). The Grantee shall not have any interest in any fund or specific assets of the Company by reason of this award or the Restricted Unit account established for the Grantee.

3. Vesting.

(a) Except as otherwise set forth in these Grant Conditions, the Grantee shall vest in the Restricted Units on the Vesting Dates specified in the Restricted Stock Unit Grant (the

“Vesting Date”), provided that the Grantee continues to be employed by the Employer through the Vesting Date.

(b) Except as described in Sections 4 and 5 below, the Grantee must continue to be employed by the Employer on the Vesting Date in order for the Grantee to vest and receive payment with respect to Restricted Units.

4. Termination of Employment on Account of Retirement, Death, or Disability.

(a) Except as described below, if the Grantee ceases to be employed by the Employer prior to the Vesting Date, the Restricted Units shall be forfeited as of the termination date.

(b) If the Grantee ceases to be employed by the Employer prior to the Vesting Date on account of the Grantee’s Retirement (defined below), the Grantee shall earn a pro-rata portion of the unvested Restricted Units. The pro-rated portion shall be determined based the number of unvested Restricted Units, multiplied by a fraction, the numerator of which is the number of completed full months following the Grant Date and prior to the Retirement Date in which the Grantee was employed by the Employer and the denominator of which is thirty-six (36). Shares of Company Stock equal to the pro-rata portion of the Restricted Units shall be issued to the Grantee within sixty (60) days following the Grantee’s Retirement date, subject to applicable tax withholding and subject to Section 19 below.

(c) If the Grantee ceases to be employed by the Employer prior to the Vesting Date on account of the Grantee’s death or Disability, the Grantee’s Restricted Units shall fully vest and shares of Company Stock equal to the vested Restricted Units shall be issued to the Grantee within sixty (60) days after the Grantee’s date of termination, subject to applicable tax withholding and subject to Section 19 below.

5. Change in Control.

(a) Except as described below, if a Change in Control occurs prior to the Vesting Date, the Grantee’s Restricted Units shall remain outstanding and shall vest on the Vesting Date if the Grantee continues to be employed by the Employer through the Vesting Date. Shares of Company Stock (or other consideration, as described below) equal to the vested Restricted Units shall be issued to the Grantee on the Vesting Date, subject to applicable tax withholding and Section 19 below.

(b) If the Grantee ceases to be employed by the Employer upon or following a Change in Control on account of (i) the Grantee’s Retirement, (ii) termination by the Employer without Cause, (iii) termination by the Grantee for Good Reason (defined below), or (iv) the Grantee’s Disability or death, the Grantee’s outstanding unvested Restricted Units shall fully vest. Shares of Company Stock (or such other consideration, as described below) equal to the Grantee’s vested Restricted Units shall be issued to the Grantee within sixty (60) days after the Grantee’s date of termination, subject to applicable tax withholding and Section 19 below.

(c) If the Grantee terminates employment for any other reason prior to the Vesting Date, the Restricted Units shall be forfeited as of the date of termination.

(d) If, in connection with the Change in Control, shares of Company Stock are converted into the right to receive a cash payment or other form of consideration, the vested Restricted Units shall be payable in such form of consideration, as determined by the Committee.

6. Definitions.

(a) For purposes of these Grant Conditions, “Good Reason” shall mean, except as otherwise provided in the last paragraph of this subsection, a Termination of Employment as a result of one or more of the following events, without the Executive’s written consent to the event:

(i) any action or inaction that constitutes a material breach by Essential Utilities (or any successor thereto) of this Agreement;

(ii) a material diminution of the authority, duties or responsibilities of the Executive held immediately prior to the Change in Control;

(iii) a material diminution in the Executive’s base salary, which, for purposes of this Agreement, means a reduction in base salary of ten (10) percent or more that does not apply generally to all executive officers of Essential Utilities; or

(iv) a material change in the geographic location at which the Executive must perform services under this Agreement, which, for purposes of this Agreement, means a requirement that the Executive be based at any office or location which is located more than fifty (50) miles from the Executive’s primary place of employment immediately prior to the Change in Control on other than on a temporary basis (less than 6 months).

(v) a material diminution in the authority, duties, or responsibilities of the supervisor to whom the Executive is required to report, including a requirement that the Executive report to a corporate officer or employee instead of reporting directly to the board of directors of a corporation (or similar governing body with respect to an entity other than a corporation).

(vi) a material diminution in the budget over which the Executive retains authority.

A Termination of Employment after any of the foregoing events shall be a Good Reason only if the Executive provides written notice to Essential Utilities of the existence of such event within ninety (90) days after the initial occurrence of such event, and Essential Utilities fails to remedy the event within thirty (30) days following the receipt of such notice.

7. Payment with Respect to Restricted Units.

Except as otherwise set forth in Section 4 and 5 above, shares of Company Stock equal to the vested Restricted Units shall be issued to the Grantee on the Vesting Date, subject to applicable tax withholding and subject to Section 19. Any fractional Restricted Units shall be paid to the Grantee in cash.

8. Dividend Equivalents with Respect to Restricted Units.

(a) Dividend Equivalents shall accrue with respect to Restricted Units and shall be payable subject to the same vesting terms and other conditions as the Restricted Units to which they relate. Dividend Equivalents shall be credited when dividends are declared on shares of Company Stock from the Grant Date until the payment date for the vested Restricted Units. If and to the extent that the underlying Restricted Units are forfeited, all related Dividend Equivalents shall also be forfeited.

(b) While the Restricted Units are outstanding, the Company will keep records in a bookkeeping account for the Grantee. On each date on which a dividend is declared by the Company on Company Stock, the Company shall credit to the Grantee's account an amount equal to the Dividend Equivalents associated with the Restricted Units held by the Grantee on the record date for the dividend. No interest will be credited to any such account.

(c) Dividend Equivalents will be paid in cash at the same time as the underlying vested Restricted Units are paid.

(d) Notwithstanding the foregoing, if shares of Company Stock are converted to cash as described in Section 5(d) above in connection with a Change in Control, Dividend Equivalents shall cease to be credited with respect to Restricted Units.

9. Non-Competition.

(a) In consideration for the grant of Restricted Units made to the Grantee under the terms of these Grant Conditions, the Grantee agrees that while the Grantee is employed by the Employer and for a twelve (12) month period beginning on the date that the Grantee ceases to be employed by the Employer for any reason (the "Restriction Period"), the Grantee shall not, directly or indirectly, without first obtaining written consent from Employer (i) accept employment with, (ii) own, manage, operate, acquire, join, control, solicit, finance, or participate in the ownership, management, operation, acquisition, control or financing of, (iii) be connected as a partner, principal, agent, representative, consultant or otherwise with, or (iv) use or permit the Grantee's name to be used in connection with, any business or enterprise engaged, in a geographic area within fifty (50) miles of any location from which the Employer is operating on the termination date (the "Geographic Area"), in any business that is competitive to a business from which the Employer, taken as a whole from all geographic areas, derived at least ten percent (10%) of its respective annual gross revenues for the twelve (12) months preceding the termination date.

(b) Grantee acknowledges that: 1) in order for Employer to evaluate whether to provide its written consent, Grantee must provide Employer with full and accurate written description of the scope of Grantee's prospective activities – including, but not limited to, specific job duties, the scope of the geographic area covered by Grantee's proposed employment, whether Grantee's activities would include contact with Employer's customers or competitors and other information deemed pertinent by Employer -- so that Employer can evaluate the extent to which any such employment would adversely impact Employer during the Restriction Period; and 2) Employer may prohibit, or place reasonable restrictions, on such activities during the

Restriction Period so as to avoid a potentially adverse impact on Employer. In reviewing Grantee's request, Employer will consider factors that will include, but are not limited to, whether the prospective employment would impact Employer's customer relationships or good will, trade secrets or confidential business information.

(c) In consideration for the grant of Restricted Units made to the Grantee under the terms of these Grant Conditions, the Grantee agrees that during the Restriction Period, the Grantee shall not:

(i) directly or indirectly solicit, entice, broker or induce an agreement with any person or entity that had a contractual agreement with the Employer during the term of the Grantee's employment to enter into an agreement or arrangement with the Grantee or any third party that would preclude the person or entity, either contractually or practically, from working with the Employer; or

(ii) directly or indirectly solicit, recruit or hire any employee (full-time or part-time) of the Employer to work for a third party other than the Employer.

(d) The Grantee acknowledges, agrees and represents that the type and periods of restrictions imposed in these Grant Conditions are fair and reasonable, and that such restrictions are intended solely to protect the legitimate interests of the Employer, rather than to prevent the Grantee from earning a livelihood. The Grantee recognizes that the Employer competes or may compete in the Geographic Area and that the Grantee's access to confidential information makes it necessary for the Employer to restrict the Grantee's post-employment activities in the Geographic Area. The Grantee further represents that: (i) the Grantee is familiar with the covenants not to compete and not to solicit set forth in these Grant Conditions, (ii) the Grantee is fully aware of his or her obligations hereunder, including, without limitation, the length of time, scope and geographic coverage of these covenants, as well as the obligation to notify Employer and obtain its consent prior to accepting certain types of employment, (iii) the Grantee finds the length of time, scope and geographic coverage of these covenants to be reasonable, and (iv) the Grantee is receiving valuable and sufficient consideration for the Grantee's covenants not to compete and not to solicit.

(e) The parties to these Grant Conditions acknowledge and agree that any breach by the Grantee of any of the covenants or agreements contained in this Section 9 will result in irreparable injury to the Employer for which money damages could not adequately compensate the Employer and therefore, in the event of any such breach, the Employer shall be entitled (in addition to any other rights and remedies which it may have at law or in equity) to have an injunction issued by any competent court enjoining and restraining the Grantee and any other person involved therein from continuing such breach without posting a bond. The existence of any claim or cause of action which the Grantee may have against the Employer or any other

person shall not constitute a defense or bar to the enforcement of such covenants. If any portion of the covenants or agreements contained in this Section 9 is construed to be invalid or unenforceable, the other portions of such covenants or agreements shall not be affected and shall be given full force and effect without regard to the invalid or unenforceable portion to the fullest extent possible. If any covenant or agreement in this Section 9 is held to be unenforceable because of the duration or scope thereof, then the court making such determination shall have the power to reduce the duration and limit the scope thereof, and the covenant or agreement shall then be enforceable in its reduced form. If the Grantee breaches any covenant or agreement in this Section 9 within 12 months following receipt of any shares of Company Stock upon settlement of the Restricted Units, (i) the Committee may in its discretion require the Grantee to return to the Company any such shares of Company Stock and (ii) if the Grantee has disposed of any such shares of Company Stock received upon settlement of the Restricted Units, then the Committee may require the Grantee to pay to the Company, in cash, the Fair Market Value of such shares of Company Stock as of the date of disposition. In addition to other actions that may be taken by the Employer (whether pursuant to these Grant Conditions or otherwise), if the Grantee breaches any of the covenants or agreements contained in this Section 9, the Grantee will forfeit all outstanding Restricted Units, and all outstanding Restricted Units (whether or not vested), shall immediately terminate.

10. Certain Corporate Changes.

If any change is made to the Company Stock (whether by reason of merger, consolidation, reorganization, recapitalization, stock dividend, stock split, combination of shares, or exchange of shares or any other change in capital structure made without receipt of consideration), then unless such event or change results in the termination of all the Restricted Units, the Committee shall adjust, in an equitable manner and as provided in the Plan, the number and class of shares underlying the Restricted Units. Any adjustment that occurs under the terms of this Section 10 or the Plan will not change the timing or form of payment with respect to any Restricted Units.

11. No Right to Continued Employment.

Neither the award of Restricted Units, nor any other action taken with respect to the Restricted Units, shall confer upon the Grantee any right to continue to be employed by the Employer or shall interfere in any way with the right of the Employer to terminate the Grantee's employment at any time.

12. Termination or Amendment.

These Grant Conditions and the award made hereunder may be terminated or amended by the Committee, in whole or in part, in accordance with the applicable terms of the Plan.

13. Notice.

Any notice to the Company provided for in these Grant Conditions shall be addressed to it in care of the Company's Chief Human Resources Officer, and any notice to the Grantee shall be addressed to the Grantee at the current address shown on the payroll system of the Company, or to such other address as the Grantee may designate to the Company in writing. Any notice

provided for hereunder shall be delivered by hand, sent by telecopy or electronic mail or enclosed in a properly sealed envelope addressed as stated above, registered and deposited, postage and registry fee prepaid in the United States mail or other mail delivery service. Notice to the Company shall be deemed effective upon receipt. By receipt of these Grant Conditions, the Grantee hereby consents to the delivery of information (including without limitation, information required to be delivered to the Grantee pursuant to the applicable securities laws) regarding the Company, the Plan, and the Restricted Units via the Company's electronic mail system or other electronic delivery system.

14. Incorporation of Plan by Reference.

The Restricted Stock Unit Grant and these Grant Conditions are made pursuant to the terms of the Plan, the terms of which are incorporated herein by reference, and shall in all respects be interpreted in accordance therewith. The decisions of the Committee shall be conclusive upon any question arising hereunder. The Grantee's receipt of the Restricted Units constitutes the Grantee's acknowledgment that all decisions and determinations of the Committee with respect to the Plan, these Grant Conditions, and/or the Restricted Units shall be final and binding on the Grantee, his or her beneficiaries and any other person having or claiming an interest in the Restricted Units. The settlement of any award with respect to the Restricted Units is subject to the provisions of the Plan and to interpretations, regulations and determinations concerning the Plan as established from time to time by the Committee in accordance with the provisions of the Plan. A copy of the Plan will be furnished to each Grantee upon request.

15. Income Taxes; Withholding Taxes.

The Grantee is solely responsible for the satisfaction of all taxes and penalties that may arise in connection with the award or settlement of Restricted Units pursuant to these Grant Conditions. At the time of taxation, the Employer shall have the right to deduct from other compensation, or to withhold shares of Company Stock, in an amount equal to the federal (including FICA), state, local and foreign taxes and other amounts as may be required by law to be withheld with respect to the Restricted Units, as approved in advance by the Committee.

16. Company Policies.

This Restricted Unit Grant and all shares issued pursuant to this grant shall be subject to any applicable recoupment or clawback policies and other policies implemented by the Board, as in effect from time to time.

17. Governing Law.

The validity, construction, interpretation and effect of the Restricted Stock Unit Grant and these Grant Conditions shall exclusively be governed by, and determined in accordance with, the applicable laws of the Commonwealth of Pennsylvania, excluding any conflicts or choice of law rule or principle.

18. Assignment.

The Restricted Stock Unit Grant and these Grant Conditions shall bind and inure to the benefit of the successors and assignees of the Company. The Grantee may not sell, assign, transfer, pledge or otherwise dispose of the Restricted Units, except to a successor grantee in the event of the Grantee's death.

19. Code Section 409A.

The Restricted Stock Unit Grant and these Grant Conditions are intended to comply with Code Section 409A or an exemption, and payments may only be made under these Grant Conditions upon an event and in a manner permitted by Code Section 409A, to the extent applicable. Notwithstanding anything in these Grant Conditions to the contrary, if required by Code Section 409A, if the Grantee is considered a "specified employee" for purposes of Code Section 409A and if any payment under these Grant Conditions is required to be delayed for a period of six (6) months after separation from service pursuant to Code Section 409A, such payment shall be delayed as required by Code Section 409A, and the accumulated payment amounts shall be paid in a lump sum payment within ten (10) days after the end of the six (6)-month period. If the Grantee dies during the postponement period prior to payment, the amounts withheld on account of Code Section 409A shall be paid to the personal representative of the Grantee's estate within sixty (60) days after the date of the Grantee's death. Any payments to be made upon a termination of employment under these Grant Conditions may only be made upon a "separation from service" under Code Section 409A. In no event may the Grantee, directly or indirectly, designate the calendar year of a payment, except in accordance with Code Section 409A.

* * *

DELTA NATURAL GAS COMPANY, INC.**CASE NO. 2021-00185****FIRST ATTORNEY GENERAL DATA REQUEST****DATED JULY 14, 2021**

82. **Incentives Expense.** Witness Packer’s direct testimony (page 11, lines 9 – 20) addresses the Commission’s policy on financial metric incentives and Delta’s position on this issues. Also, Delta’s response to Staff’s First Series of Data Requests, Confidential question 39 (Confidential Staff DR 1-39), shows total incentive expense for certain years/periods, but does not break this out between short-term and long-term incentive components. Address the following for each of the calendar years December 31, 2018 through December 31, 2021, and the Base Period and Forecasted Test Period:
- a. Separately provide the amount of short-term incentive compensation expense and long-term incentive compensation expense by account number (and description) for each year/period, and explain the reason for changes in short and long-term incentives for each year/period.
 - b. Regarding (a) above, if possible, separately provide the amount of short and long-term incentive expense by type of component (and account number), such as each type of short-term incentive expense (each type of bonus or award, etc.) and each type of long-term incentive expense (such as performance shares, performance units, etc.) for each year/period.
 - c. Regarding each type of short-term incentives in (b) above (for each type of bonus or award), explain the incentive performance drivers (or criteria) that impact how employees are paid (or explain if the bonus/award is not driven by incentive performance), and provide a copy of Delta’s written policies that identify these performance drivers for each year/period. For example, identify employee’s short-term incentive bonus/awards that are driven by performance related to COVID-19, rate case preparation, cost savings, reorganization, and other factors.
 - d. Regarding (a) and (b) above, for long-term incentive performance shares and performance units (or similar type incentives), for each year/period, provide the number of shares/units issued and granted/vested, and identify how many of the shares/units were used in calculating the amount of long-term incentive expense for each year. Generally explain how performance shares/units (or similar long-term incentives) are accounted for and treated on the books.
 - e. Regarding (a) and (b) above, if possible, separately provide the amount of short and long-term incentive expense between financial-based metrics and customer-based metrics for each year/period.
 - f. For each year/period, explain how the “expense” amount of short and long-term incentives was determined. For example, explain if the short and/or long-term incentives expensed for a particular year is an estimate based solely on prior-year employee performance (with any true-up in the subsequent year), or is based on an estimate (or accrual) of current year employee performance (with any true-up in the

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

FIRST ATTORNEY GENERAL DATA REQUEST
DATED JULY 14, 2021

subsequent year), is based on an estimate of 50% current employee performance and an estimate of 50% future year employee performance (with true-up in the subsequent period). In all cases, identify the amount of short-term and long-term incentive expense for each year/period, and provide the amount of true-up in the subsequent year(s).

Response:

- a. Delta had no long-term incentive programs in place during 2018, 2019, or 2020. The Long-Term Incentive (“LTI”) plan was introduced at Delta in 2021 and \$1,858 was expensed during the base year for Performance Share Unit Amortization and Restricted Stock Unit Amortization. Nothing was budgeted for LTI. As the attachment to 36(c) in these Responses show, the Test Year includes \$48,533 of LTI expense.
- b. See the attachment referred to in (a) above for the breakout of type and amount of incentive awards.
- c. See the response to Item No. 81 of these Requests.
- d. Delta and PKY currently employ 6 employees who are eligible to participate in the Long-Term Incentive (LTI) program. The first year these employees were eligible for a grant under the program was 2021. On February 24, 2021 the first grant was made. The value of the grant is split between 35% Restricted Stock Units and 65% Performance Share Units. Grants do not vest for three years. See the plan documents provided in Item No. 81 of the Requests for additional information.

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

FIRST ATTORNEY GENERAL DATA REQUEST
DATED JULY 14, 2021

544 Restricted Stock Units (RSUs) and 959 Performance Share Units (PSUs) were granted to the eligible Delta and PKY employees. No shares have vested because they have a three-year cliff vesting schedule.

All grants are housed in Merrill Lynch (ML). For the PSU portion of the award, in the ML Award choice Financial Reporting (ACFRS), Corporate Accounting updates the Fair Value of the PSUs based on the actuarial valuations provided by Willis Towers Watson and O&M and Rate Base attainment levels. The Fair Value is updated in ML on Q1, Q2 and Q4 based on the Compensation Metrics calculated by the Investment Relations group and provided to the Executive Compensation Committee of the Board of Directors.

Every month, an expense tranche detail report is run in ACFRS which lists all open grants (PSUs, RSUs, etc.) and the expense associated with the grant. A journal entry is prepared and sent out to the states for posting (Debit PSU expense, Credit APIC- PSU).

e. The distribution of short term and long term expense between financial-based metrics and customer-based metrics is as follows for the following years.

Period	Short Term Incentive Program		Long Term Incentive Program		Achievement Award Program	
	Customer-based Metrics	Financial based metrics	Customer-based Metrics	Financial based metrics	Customer-based Metrics	Financial based metrics
2018						
2019						
2020	50%	50%	N/A	N/A	N/A	N/A
2021	100%	0%	20%	80%	100%	0%
2022 Forward	100%	0%	20%	80%	100%	0%

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

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

f. The Short-Term Incentive program is budgeted at 100% of target. (Eligible employee base salaries X STI Target percentage.) Towards the end of the year in Q4, the Corporate Finance team reviews the metric performance and makes adjustments (up or down) to true-up the numbers based on actual performance through the first three quarters of the year. They notify the states to adjust the accruals accordingly. Once the year closes, and the final STI payments are made in March, the final true-up occurs. Since the PNG acquisition closed on 3/16/2020, 2021 will be the first full year that Delta will be following the Essential process.

See the response to subpart (d) of this response for the LTI expensing process.

Sponsoring Witness: William C. Packer

DELTA NATURAL GAS COMPANY, INC.**CASE NO. 2021-00185****FIRST ATTORNEY GENERAL DATA REQUEST****DATED JULY 14, 2021**

83. **Freezing Pension Plan and Increasing Defined Contribution.** Witness John Brown's direct testimony (page 13, lines 17 – 23) states that Delta made a significant change to its pension program in May 2021, freezing the pension plan for all employees, and this reduces pension expense by about \$808,000, although this offsets the cost of enhancing the defined contribution plan. Also, Delta's response to Staff's First Series of Data Requests, question 33 (Staff DR 1-33), states that Delta's adjustment to reduce Pension Expense will be corrected in its Base Period update to reflect an additional reduction of \$511,670, along with what appears may be another correction to increase Pension Expense by \$21,375. Address the following:
- a. Explain why Delta is freezing Pension Plans for all of its employees, and ceasing all accruals effective May 1, 2021 (which along with the strong investment performance), is resulting in Delta's proposed Pension Expense adjustment.
 - b. Explain if Delta's Pension Expense reduction of \$808,439 will be updated to reflect an additional reduction of \$511,670, or a reduction of \$511,670 offset by the other correction to increase Pension Expense by \$21,375.
 - c. Provide a copy of the Willis Towers Watson actuary report that shows freezing the pension plan benefits will result in a reduction in Pension Expense of \$808,439, along with an additional reduction of \$511,670. Provide a reconciliation from specific amounts cited at pages of the actuary report to Delta's Pension Expense balances per books, to arrive at the adjustments of \$808,439 and \$511,670, respectfully.
 - d. Witness Brown states that Pension Expense savings will be partially offset by the cost of enhancing the defined contribution plan is shown at Delta's Pension Expense adjustment at Tab 57, Schedule D-2.5, and this increases 401K expense by \$310,198, from Base Period expense of \$404,796 to Forecasted Test Year expense of \$714,994. Provide documentation supporting Delta's increased contribution of \$310,198 to the 401K plan adjustment, and explain why freezing the Pension Plan required increased contributions to the employee 401K plan by the amount of \$310,198, and explain how a Delta contribution of \$310,198 was determined (as opposed to some other amount), and reconcile all amounts to related actuary reports.
 - e. Provide Delta's Pension expense by account number, for each of the calendar years 2018 to 2020, and the Base Period (by month), and explain the reasons for changes in these expenses from year-to-year.
 - f. Provide Delta's Defined Contribution Plan expense by account number, for each of the calendar years 2018 to 2020, and the Base Period (by month), and explain the reasons for changes in these expenses from year-to-year.

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

FIRST ATTORNEY GENERAL DATA REQUEST
DATED JULY 14, 2021

Response:

- a) Delta is freezing Pension Plans for all of its employees, and ceasing all accruals effective May 1, 2021, as part of the effort to harmonize benefits across the Essential footprint. Essential has been phasing out defined benefit plans in favor of defined contribution plans. Shifting from Defined Benefit to Defined Contribution is in line with market trends and tends to reduce pension expense volatility for the company and customers. As demonstrated in our filing, the net impact of the Defined Benefit Cost Reduction exceeds the increased costs for the Defined Contribution enhancement, reducing the overall cost for customers.
- b) As the following table illustrates the \$511,670 represents the total reduction of expense due to the three updates disclosed in PSC-1 #33. The table also shows the impact of an additional update from WTW described in PSC-2 #40.

	Test Year	Base Year	Adjustment
FR Tab 57 Schedule D-2.5	(389,705)	418,734	(808,439)
PSC-1 #33			
Exclude mis-classified credit		7,074	(7,074)
Include mis-classified debits		14,301	(14,301)
Adjust test year to WTW report	(490,295)	-	(490,295)
Impact of PSC-1 #33	(490,295)	21,375	(511,670)
Subtotal	(880,000)	440,109	(1,320,109)
PSC-2 #40			
Adjust test year to revised WTW report	134,000	-	134,000
	(746,000)	440,109	(1,186,109)

- c) See attached for the WTW actuary report and above for the reconciliation of the report to the amounts mentioned in this question. The report is being provided pursuant to a petition for confidential protection.
- d) The calculation was \$7,944,384 total salaries as of 5/1/2021 multiplied by total company contribution of 9% (6% match plus 3% non-elective) yields \$714,994. These new contribution percentages were effective 5/1/2021. Previous to that, employees in the pension plan were eligible for a 4% match in the 401K while employees not in the pension plan were eligible for a 4% match plus a 4% non-elective contribution in the 401K, which lead to a total company contribution in base year of \$404,796.

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

FIRST ATTORNEY GENERAL DATA REQUEST
DATED JULY 14, 2021

e) See below:

	2018	2019	2020	Base Period
5301110 Employee Benefits - Pensions	<u>429,202</u>	<u>787,139</u>	<u>111,955</u>	<u>418,734</u>

SEP 2020	OCT 2020	NOV 2020	DEC 2020	JAN 2021	FEB 2021	MAR 2021	Actual 12 Mo Total	APR 2021	MAY 2021	JUN 2021	JUL 2021	AUG 2021	Budget 5 Mo Total	7 + 5
2,097	2,097	2,097	2,097	2,249	2,249	234,036	246,922	34,362	34,363	34,362	34,363	34,362	171,812	418,734

Pension expense is actuarially determined each year based on assumptions and market conditions for that period. Volatility from year to year is primarily attributable to movements in discount rates (driven by corporate bond yields), which impact the measure of plan liabilities, and returns on the plan's assets each year. The material decrease in expense from base period to test period is largely attributable to the Company's decision to freeze future pension accruals.

f) See below:

	2018	2019	2020	Base Period
5301130 Employee Benefits - Savings Plan	<u>463,529</u>	<u>436,725</u>	<u>482,646</u>	<u>404,796</u>

SEP 2020	OCT 2020	NOV 2020	DEC 2020	JAN 2021	FEB 2021	MAR 2021	Actual 12 Mo Total	APR 2021	MAY 2021	JUN 2021	JUL 2021	AUG 2021	Budget 5 Mo Total	7 + 5
39,492	(14,491)	34,510	37,959	34,220	32,570	36,716	200,975	41,138	39,269	41,138	41,138	41,138	203,821	404,796

Contributions were relatively consistent over periods.

Sponsoring Witness: John B. Brown

**ATTACHMENT TO DELTA_R_AGDR1_NUM083c_072821
FILED UNDER SEAL PURSUANT TO THE PETITION FOR
CONFIDENTIAL TREATMENT FILED ON
JULY 28, 2021**

DELTA NATURAL GAS COMPANY, INC.**CASE NO. 2021-00185****FIRST ATTORNEY GENERAL DATA REQUEST****DATED JULY 14, 2021**

84. **Increased Medical and Dental Costs (UPDATE).** Delta's Pension expense adjustment at Tab 57, Schedule D-2.5, shows an adjustment to increase Medical costs by \$523,276, and increase Dental costs by \$81,948, for the Forecasted Test Period (based on annualizing 3 months of data ending March 31, 2021). Address the following:
- Provide an update of amounts on a periodic basis (for the most recent actual data) of the Medical and Dental expense adjustment calculation, from using 3 months of expenses ending March 31, 2021, to using the most recent months of actual data for the Base Period.
 - Explain why Medical and Dental insurance benefit costs have increased significantly from the Base Period amounts to the Forecasted Test Year amounts, explain if this is due to improved benefits coverage provided to employees (and describe these improved benefits and related costs), increase in costs by Delta's insurance carrier (and provide documentation from the carrier to confirm this cost increase), or explain all other reasons for increase in costs along with supporting documentation.
 - Explain why Delta's adjustment has increased Medical and Dental costs by an additional expected increase of 5%, and provide all supporting documentation for this additional increase.
 - Provide Delta's Medical and Dental expense by account number, for each of the calendar years 2018 to 2020, and the Base Period (by month), and explain the reasons for changes in these expenses from year-to-year.

Response:

- See below for an update of medical and dental costs through June 30, 2021:

	Base Period (Budget)				Base Period (Actual)				Variance
	APR 2021	MAY 2021	JUN 2021		APR 2021	MAY 2021	JUN 2021		
5301010 Employee Benefits - Medical	126,005	120,741	126,005	372,751	180,462	221,383	179,344	581,189	208,438
5301020 Employee Benefits - Dental / Vision	4,200	4,031	4,200	12,431	9,024	9,063	8,897	26,984	14,553
5301192 Employee Benefits - Medical Dental Vision 2200	6,023	5,995	5,974	17,992	3,241	5,119	4,824	13,185	(4,807)
	10,223	10,026	10,174	30,423	12,266	14,182	13,721	40,169	9,746

- Delta disagrees that its insurance benefit costs have increased significantly, especially when evaluated over a longer time period. For example, Delta's medical insurance costs are anticipated to only increase by 13% from 2018 to 2022. This a reasonable increase in this expense, especially given that Delta has been able to provide improved benefits during this period.

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

FIRST ATTORNEY GENERAL DATA REQUEST
DATED JULY 14, 2021

Dental insurance benefit costs have increased due to improved benefits coverage provided to employees, as well as the manner in which the benefits are administered. Below is an overview of the plan design differences between Delta's 2020 plan with Delta Dental of Kentucky and the current 2021 plans with Delta Dental of Pennsylvania. The annual benefit maximum increased and limited orthodontia is covered under the new plans. In addition, Delta moved from an administrative services only ("ASO") arrangement with Delta Dental KY to a fully-insured arrangement with Delta Dental of PA.

	Aqua: Delta Dental PA		Delta
	Base Plan	Buy-Up Plan	Delta Dental KY
INDIVIDUAL/FAMILY DEDUCTIBLE	None	None	\$0/\$0
ANNUAL BENEFIT MAXIMUM	\$2,000	\$2,000	\$500
PREVENTIVE (Type A Expenses)	100%	100%	80%
BASIC RESTORATIVE (Type B Expenses)	85%	90%	80%
MAJOR RESTORATIVE (Type C Expenses)	70%	70%	50%
ORTHODONTIA	Yes, 50% coinsurance (age 26 and under)	Yes, 50% coinsurance (adults & children)	Not Covered
ORTHODONTIA LIFETIME MAX.	\$1,500	\$1,500	Not Covered

Medical/Rx insurance benefit costs have increased due to improved benefits coverage provided to employees and increased carrier administrative costs. Medical administrative cost (ASO fees) increased with the switch from Humana to IBX (from \$43.23 per employee per month to \$57.75 per employee per month). However, employees have more plan options to choose from under IBX (3 plans vs 1 with Humana). Also, IBX administers an enhanced disease management program for Essential Utilities to help employees achieve their best state of health. Below is a side-by-side comparison of the 2020 Delta Humana plan and 2021 IBX plans. By being part of the larger Essential insurance offerings, the amounts paid by Delta are more consistent on a month-to-month

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

FIRST ATTORNEY GENERAL DATA REQUEST
DATED JULY 14, 2021

basis. This also reduces the financial risk to Delta in a year with high medical claims. For a company with a relatively small participant pool, this is an important benefit.

	Aqua: IBC		Delta: Humana
	PPO 1 (non-union)	PPO 2 (non-union)	PPO \$500
AVG. ACTUARIAL VALUE	84.4%	90.6%	86.2%
IND/FAM DEDUCTIBLE	\$1,500/\$3,000	\$500/\$1,500	\$500/\$1,000
INDIVIDUAL/FAMILY OOPM	\$3,000/\$9,000	\$1,000/\$3,000	\$2,500/\$5,000
COINSURANCE	20% after deductible	0% after deductible	20% after deductible
PCP VISIT	\$35 copay	\$20 copay	20% after deductible
SPECIALIST VISIT	\$50 copay	0% after deductible	20% after deductible
INPATIENT HOSPITAL STAY	\$200 copay/day, max of \$1,000/ admission	0% after deductible	20% after deductible
EMERGENCY ROOM	20% after deductible	0% after deductible	20% after deductible
PRESCRIPTION DRUGS (Generic/Brand Form/Brand Non Form/Specialty)	Retail: \$10/\$25/80% (\$50 min, \$100 max) Mail: \$20/\$50/80% (\$100 min, \$200 max)	Retail: \$5/\$25/\$50 Mail: \$10/\$50/\$100	Retail: \$10/\$20 Mail: \$10/\$30

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

FIRST ATTORNEY GENERAL DATA REQUEST
DATED JULY 14, 2021

	Aqua
	HDHP \$1,500 (non-union)
AVG. ACTUARIAL VALUE	76.5%
HSA Seed	<i>\$350 / \$700</i>
IND/FAM DEDUCTIBLE	\$1,500/\$4,500
INDIVIDUAL/FAMILY OOPM	\$3,000/\$9,000
PCP / SPECIALIST VISIT	
INPATIENT HOSPITAL STAY	
EMERGENCY ROOM	20% after deductible
PRESCRIPTION DRUGS (Generic/Brand Form)	

- c. Delta had 141 enrolled employees in 2020 with no union population. Employees migrating to Essential's medical benefits were able to choose between the PPO 1, PPO 2 and CDHP ("consumer directed health plan") plans. Under Essential's benefits, employees have the choice to elect similar coverage to the prior Delta PPO under Essential's PPO 2 plan. Alternatively, the CDHP plan is available for employees seeking a lower cost option. Delta had a 3-tier contribution structure in 2020, and moved to a 5-tier structure in 2021 with salary bands allowing lower paid employees to pay less for greater benefits. The 2021 projected budget assumed 50% migration to PPO 1, 45% migration to PPO 2, and 5% migration to CDHP. Increased 2021 rates for medical and dental and the switch to align with Essential's contribution structure led to the expected increase of 5% as Delta is now paying more in employer contributions under Essential Utilities, as employee contributions for Delta remained relatively in-line with 2020 contributions.

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

FIRST ATTORNEY GENERAL DATA REQUEST
DATED JULY 14, 2021

d.

		<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>Base Period</u>											
5301010	Employee Benefits - Medical	<u>1,863,568</u>	<u>1,340,849</u>	<u>1,382,925</u>	<u>1,574,112</u>											
5301020	Employee Benefits - Dental / Vision	5,584	48,035	40,534	63,806											
5301192	Employee Benefits - Medical Dental Vision 2200	<u>17,652</u>	<u>25,821</u>	<u>55,758</u>	<u>65,415</u>											
		<u>23,236</u>	<u>73,856</u>	<u>96,292</u>	<u>129,220</u>											
		SEP 2020	OCT 2020	NOV 2020	DEC 2020	JAN 2021	FEB 2021	MAR 2021	Actual 7 Mo Total	APR 2021	MAY 2021	JUN 2021	JUL 2021	AUG 2021	Budget 5 Mo Total	7 + 5
5301010	5301010 Employee Benefits - Medical	136,151	100,773	98,286	114,781	171,972	208,418	118,989	949,351	126,005	120,741	126,005	128,005	126,005	624,761	1,574,112
5301020	5301020 Employee Benefits - Dental / Vision	2,819	5,435	2,822	1,229	12,949	8,450	9,270	42,975	4,200	4,031	4,200	4,200	4,200	20,831	63,806
5301192	5301192 Employee Benefits - Medical Dental Vision 2200	4,551	4,251	3,603	3,442	7,025	7,629	4,948	35,457	6,023	5,995	5,874	5,968	5,998	28,958	65,415
129,220																

Medical/Rx/dental/vision insurance benefit costs have increased due to improved benefits coverage provided to employees and increased carrier administrative/premium costs. As noted above, however, the base period medical costs are 16% lower than in 2018.

Sponsoring Witness: William C. Packer / John B. Brown

DELTA NATURAL GAS COMPANY, INC.

CASE NO. 2021-00185

FIRST ATTORNEY GENERAL DATA REQUEST

DATED JULY 14, 2021

85. **Rate Case Expense Contracts.** Staff's First Series of Data Requests, question 12(b) (Staff DR 1-12(b), requested a copy of all contracts supporting legal and consulting rate case costs for this case, but the OAG could not locate any contracts provided with Delta's response. Address the following:
- a. Provide a copy of all contracts and other documents supporting the rate case expense for legal and other consultants in this rate case. If there are no contracts to support certain rate case consulting costs, then confirm this for each consultant.
 - b. If there are no contracts to support certain legal and other consulting rate case expense for this case, then explain how Delta determined the estimated rate case expense for each consultant and provide the related supporting documentation and calculations (including all estimates provided by consultants).
 - c. Identify all legal and consultant rate case costs that are supported by: i) contracts based on a not-to-exceed cost basis (and identify this cost for each consultant), ii) contracts based partially or entirely on a retainer basis or fixed fee (regardless of hours incurred); and iii) all contracts that do not have an upward limit or maximum contractual cost level.

Response:

- a. Attached is an agreement with Regulated Capital Consultants, an estimate in an email from Stoll Keenon Ogden PLLC for legal services, and a proposal letter from Paul Moul for rate of return testimony. All other estimated costs were conveyed by the consultants verbally.
- b. All estimates provided by legal or consulting firms are listed in documents cited above. The list of estimates received is attached.
- c. The provided spreadsheet itemizes the expenses per legal and consulting firms invoiced through July 21, 2021.

Sponsoring Witness: Andrea Schroeder

**ADDENDUM NO.2
STATEMENT OF WORK**

This document serves as a Statement of Work to the Master Services Agreement, dated as of January 9th, 2018, by and between Regulated Capital Consultants, L.L.C. (herein "RCC") and Delta Natural Gas Company, Inc. (herein "Client" or "DNG"), which is hereby incorporated by reference.

1. Project Scope

Delta Natural Gas has requested assistance with their 2021 Kentucky Rate Case Filing. The primary scope of services related to this project involves supporting the tax related portions of the initial rate case filing:

- I. Review of prior DNG Reverse South Georgia computations and related testimony and rate orders
- II. Review of TCJA recorded entries and rollforward to balances for the Test Periods.
- III. Assist with the development of Rate Base ADIT, including Excess ADIT and NOL assets for Historical and Forecasted Test Periods
- IV. Provide support for the calculation of the Prorata ADIT normalization adjustment in the Forecasted Test Period

2. Consulting Fee

RCC's standard consulting fee for projects starting in 2021 is \$325 per hour worked with a not-to-exceed cap of 40 hours per Work Week by the consultant. A Work Week is defined as the time between Monday and Friday. Both parties agree and understand that, in the interest of the project, weekend work may be necessary. In those cases, Saturday and Sunday work will be billed as incurred at the standard hourly consulting rate.

RCC estimates that the total estimated effort surrounding the tasks in this SOW is 60 hours or 7.5 workdays, for a total consulting effort of \$19,500.

3. Reimbursements

Client will reimburse Consultant for all reasonable and necessary costs and expenses associated with performance of the Services in accordance with the governing Master Services Agreement.

No travel is anticipated for this engagement due to COVID-19 travel restrictions and the nature of the Services.

4. Invoicing

Consultant will invoice Client for fees and expenses on a monthly basis. Invoices will be sent electronically to the following email or address:

Remittances shall be sent to the following address:


Christy A. Williams, Treasurer
Regulated Capital Consultants, L.L.C.
4355 Cobb Parkway
Suite J255
Atlanta, GA 30339

ACCEPTED AND AGREED:

REGULATED CAPITAL CONSULTANTS, L.L.C.

By: elhadjkalidontal
Name: ELHADJ BAH
Title: TAX LEADER

DELTA NATURAL GAS COMPANY, INC

By: 
Name: John B. Brown
Title: President

Jeff Steele

From: Braun, Monica <Monica.Braun@skofirm.com>
Sent: Thursday, April 29, 2021 7:50 AM
To: Jeff Steele; Allison Baker
Cc: John Brown
Subject: RE: Rate Case Expenses

*** Exercise caution. This is an EXTERNAL email. DO NOT open attachments or click links from unknown senders or unexpected email. ***

For legal expenses, I would estimate \$200,000 for a fully litigated case. I calculated this based on my recent experiences in similar proceedings.

Best,
Monica

From: John Brown <JBROWN@DeltaGas.com>
Sent: Wednesday, April 28, 2021 11:38 AM
To: Greene, Victoria <Victoria.Greene@peoples-gas.com>; Allen, Danny E <DEAllen@aquaamerica.com>; Steve Seelye (sseelye@theprimegrouppllc.com) <sseelye@theprimegrouppllc.com>; Paul Moul <prmoul@verizon.net>; Braun, Monica <Monica.Braun@skofirm.com>; Panpilas Fischer <pfischer@regulatedconsultants.com>; Emily Bennett <EBENNETT@DeltaGas.com>; Packer, Jr., William C <WCPackerJr@essential.co>
Cc: Jeff Steele <JSTEELE@DeltaGas.com>; Allison Baker <abaker@DeltaGas.com>
Subject: Rate Case Expenses

CAUTION: This email originated from outside of the organization. Do not click links or open attachments unless you recognize the sender and know the content is safe.

Jeff and Allison have agreed to refine our rate case expense estimate for the model and prepare PSC1 data response #14 and the related periodic reporting of rate case expenses incurred.

If you have already provided us with an estimate, thank you, and just let Jeff or Allison know if you expect your estimate to change. We are assuming expenses all the way through a fully litigated case.

Otherwise, please provide Jeff and Allison your estimates for them to include in our proforma adjustment that we need to solidify over the next few days.

This relates to outside consultants as well as any charges that may be hitting for internal support at the Peoples/Aqua/Essential levels.

Thanks

John

P. Moul & Associates

251 Hopkins Road

Haddonfield, NJ 08033

Telephone: 856-428-7515 • Email: prmoul@verizon.net

February 3, 2021

Mr. John B. Brown, President
Delta Natural Gas Company, Inc.
3617 Lexington Road
Winchester, KY 40391

Dear Mr. Brown:

I am pleased to submit this proposal to provide you with rate of return testimony for your 2021 rate case for Delta Natural Gas Company, Inc. My testimony will support the Company's cost of equity in your case. My cost of equity testimony will employ a variety of approaches that will include the Discounted Cash Flow ("DCF") model, the Risk Premium approach, the Capital Asset Pricing Model ("CAPM"), and the Comparable Earnings method.

The fee for my direct testimony will be \$34,000 on a cost not to exceed basis. I have excluded from this quote the time and expense associated with meetings outside my office that may be necessary during the preparation of my testimony. Those costs will be billed separately. While my fee quote represents the maximum amount for my direct testimony in ready to file form, the billings will be based upon hours actually logged to the case if they are less than estimated.

As you know, a considerable amount of your rate case expense usually occurs after the filing of the direct testimony. It is difficult to quantify precisely the amount of time necessary for responding to interrogatories, analyzing testimony of opposing witnesses, preparing rebuttal testimony, attending hearings for cross-examination, and assisting your rate case counsel.

As such, these post-filing activities will be billed at the following hourly rates together with out-of-pocket expenses (i.e., duplication, telephone, delivery, and travel costs).

	<u>Hourly rate</u>
Paul Moul	\$320
Clerical	\$84

Mr. John B. Brown, President
Delta Natural Gas Company, Inc.
February 3, 2021
Page 2 of 2

I trust that this proposal will be acceptable to you. If you have any questions concerning the scope of my testimony or my fee, please call.

Sincerely,

A handwritten signature in black ink, appearing to read "Paul R. Moul". The signature is written in a cursive style with a long, sweeping tail that extends to the right.

Paul R. Moul

/mt

2021 Rate Application - DELTA NATURAL GAS COMPANY,INC. - Pro Forma Rate Case Expense

Detail of Rate Case Expenses by Expense Component

GL Account # 1242020 Cost Element 5302015 To 5303310

WBS Element # 2021DELTARATECASE

	Estimated								
	Billed Hours		Company	Estimated					
Description of Expense	If Applicable	Vendor	Contact	Expense					
Regulatory	400	Peoples Regulatory/Legal	Victoria Green	\$54,000.00					
Aqua Service - Rate Dept. Expenses	200	Aqua Services, Inc.	Danny Allen	\$18,000.00					
Case Preparation Assistance		The Prime Group LLC.	Steve Seelye	\$44,000.00					
Lead Lag Study			'sseelye@theprimegroupllc.com'						
Billing Analysis/Rate Design		The Prime Group LLC.	Steve Seelye	\$44,000.00					
Depreciation Study		The Prime Group LLC.	Steve Seelye	\$40,000.00					
Rate of Return		P.Moul and Associates	Paul Moul	\$70,000.00					
Legal		Skoll Kennon Ogden	Monica Braun	\$200,000.00					
Cost of Service Study		The Prime Group LLC.	Steve Seelye	\$30,000.00					
Tax Consulting		Regulated Capital Consultants	Panpilis Fischer	\$30,000.00					
Travel Expenses				\$14,000.00					
Other Expenses:									
supplies, conference calls, transcripts, notification, printing, copying, postage, etc.		Delta Natural Gas Company	Emily Bennett	\$86,000.00					
			ebennett@deltagas.com						
Projected	<u>600</u>			<u>\$630,000.00</u>					

Amortization Period 3
 Pro Forma Costs \$210,000.00

Test Year
 Pro Forma Adjustment

Delta Natural Gas Company, Inc.

Case No. 2021 - 00185

Schedule of Rate Case Preperation Costs

Response to Commisison's Order

Dated

<u>Date</u>	<u>Invoice #</u>	<u>Vendor Name</u>	<u>Hours (1)</u>	<u>Rate/Hr.</u>	<u>Amount</u>	<u>Description</u>	<u>Object Name</u>	<u>WBS Element</u>	<u>Cost Element</u>	<u>Cost Element Name</u>
2/2/2021	946940	Stoll Kennon & Ogden	5.7	\$330.00	\$1,881	Professional legal service - Member	2021 Delta Rate Case Expenses	2021DELTARATECASE	5303220	Legal Service
2/2/2021	946940	Stoll Kennon & Ogden	3.3	\$240.00	\$792.00	Professional legal service - Paralegal	2021 Delta Rate Case Expenses	2021DELTARATECASE	5303220	Legal Service
2/2/2021	946941	Stoll Kennon & Ogden	10.9	\$330.00	\$3,597.00	Professional legal service - Member	2021 Delta Rate Case Expenses	2021DELTARATECASE	5303220	Legal Service
2/2/2021	946941	Stoll Kennon & Ogden	6.1	\$275.00	\$1,677.50	Professional legal service - Associate	2021 Delta Rate Case Expenses	2021DELTARATECASE	5303220	Legal Service
2/2/2021	946941	Stoll Kennon & Ogden			(\$527.45)	Courtesy Reduction	2021 Delta Rate Case Expenses	2021DELTARATECASE	5303220	Legal Service
4/5/2021	950867	Stoll Kennon & Ogden	6	\$330.00	\$1,980.00	Professional legal service -Member	2021 Delta Rate Case Expenses	2021DELTARATECASE	5303220	Legal Service
4/5/2021	950867	Stoll Kennon & Ogden	5.2	\$275.00	\$1,430.00	Professional legal services - Associate	2021 Delta Rate Case Expenses	2021DELTARATECASE	5303220	Legal Service
4/5/2021	950867	Stoll Kennon & Ogden			(\$341.00)	Courtesy Reduction	2021 Delta Rate Case Expenses	2021DELTARATECASE	5303220	Legal Service
5/5/2021	953018	Stoll Kennon & Ogden	13	\$330.00	\$4,290.00	Professional legal service - Member	2021 Delta Rate Case Expenses	2021DELTARATECASE	5303220	Legal Service
5/5/2021	953018	Stoll Kennon & Ogden	1.6	\$275.00	\$440.00	Professional legal service - Associate	2021 Delta Rate Case Expenses	2021DELTARATECASE	5303220	Legal Service
5/5/2021	953018	Stoll Kennon & Ogden	0.5	\$240.00	\$120.00	Professional legal service - Paralegal	2021 Delta Rate Case Expenses	2021DELTARATECASE	5303220	Legal Service
5/5/2021	953018	Stoll Kennon & Ogden			-\$485.00	Courtesy Reduction	2021 Delta Rate Case Expenses	2021DELTARATECASE	5303220	Legal Service
6/2/2021	955300	Stoll Kennon & Ogden	124.1	\$330.00	\$40,953.00	Professional legal service - Member	2021 Delta Rate Case Expenses	2021DELTARATECASE	5303220	Legal Service
6/2/2021	955300	Stoll Kennon & Ogden	80.4	\$275.00	\$22,110.00	Professional legal service - Associate	2021 Delta Rate Case Expenses	2021DELTARATECASE	5303220	Legal Service
6/2/2021	955300	Stoll Kennon & Ogden	89.7	\$275.00	\$24,667.50	Professional legal service - Associate	2021 Delta Rate Case Expenses	2021DELTARATECASE	5303220	Legal Service
6/2/2021	955300	Stoll Kennon & Ogden	0.9	\$360.00	\$324.00	Professional Legal Service - Of Counsel	2021 Delta Rate Case Expenses	2021DELTARATECASE	5303220	Legal Service
6/2/2021	955300	Stoll Kennon & Ogden	63.3	\$240.00	\$15,192.00	Professional Legal Service - Paralegal	2021 Delta Rate Case Expenses	2021DELTARATECASE	5303220	Legal Service
6/2/2021	955300	Stoll Kennon & Ogden	1	\$175.00	\$175.00	Professional legal service - Paralegal	2021 Delta Rate Case Expenses	2021DELTARATECASE	5303220	Legal Service
6/2/2021	955300	Stoll Kennon & Ogden			-\$10,342.15	Courtesy Reduction	2021 Delta Rate Case Expenses	2021DELTARATECASE	5303220	Legal Service
6/2/2021	955300	Stoll Kennon & Ogden			\$9.50	Professional Legal Service - Expenses	2021 Delta Rate Case Expenses	2021DELTARATECASE	5303220	Legal Service
7/2/2021	957401	Stoll Kennon & Ogden	44.3	\$330.00	\$14,619.00	Professional legal service - Member	2021 Delta Rate Case Expenses	2021DELTARATECASE	5303220	Legal Service
7/2/2021	957401	Stoll Kennon & Ogden	37.9	\$275.00	\$10,422.50	Professional legal service - Associate	2021 Delta Rate Case Expenses	2021DELTARATECASE	5303220	Legal Service
7/2/2021	957401	Stoll Kennon & Ogden	64.5	\$275.00	\$17,737.50	Professional legal service - Associate	2021 Delta Rate Case Expenses	2021DELTARATECASE	5303220	Legal Service
7/2/2021	957401	Stoll Kennon & Ogden	0.3	\$390.00	\$117.00	Professional Legal Service - Of Counsel	2021 Delta Rate Case Expenses	2021DELTARATECASE	5303220	Legal Service
7/2/2021	957401	Stoll Kennon & Ogden	1.9	\$360.00	\$684.00	Professional Legal Service - Of Counsel	2021 Delta Rate Case Expenses	2021DELTARATECASE	5303220	Legal Service
7/2/2021	957401	Stoll Kennon & Ogden	15.5	\$240.00	\$3,720.00	Professional Legal Service - Paralegal	2021 Delta Rate Case Expenses	2021DELTARATECASE	5303220	Legal Service
7/2/2021	957401	Stoll Kennon & Ogden	0.8	\$175.00	\$140.00	Professional Legal Service - Paralegal	2021 Delta Rate Case Expenses	2021DELTARATECASE	5303220	Legal Service
					-\$4,744.00	Courtesy Reduction	2021 Delta Rate Case Expenses	2021DELTARATECASE	5303220	Legal Service

Total Outside Legal Expenses	\$150,638.90
-------------------------------------	---------------------

2/1/2021	ID 2-1-21	The Prime Group	6	\$230.00	\$1,380.00	Consulting work related to rate case	2021 Delta Rate Case Expenses	2021DELTARATECASE	5303310	Consultant Services
2/1/2021	ID 2-1-21	The Prime Group	1.5	\$230.00	\$345.00	Consulting work related to rate case	2021 Delta Rate Case Expenses	2021DELTARATECASE	5303310	Consultant Services
3/1/2021	ID 3-1-21	The Prime Group	13	\$230.00	\$2,990.00	Consulting work related to rate case	2021 Delta Rate Case Expenses	2021DELTARATECASE	5303310	Consultant Services
3/1/2021	ID 3-1-21	The Prime Group	5	\$200.00	\$1,000.00	Consulting work related to rate case	2021 Delta Rate Case Expenses	2021DELTARATECASE	5303310	Consultant Services
4/1/2021	ID 4-1-21	The Prime Group	15	\$230.00	\$3,450.00	Consulting work related to rate case	2021 Delta Rate Case Expenses	2021DELTARATECASE	5303310	Consultant Services
4/1/2021	ID 4-1-21	The Prime Group	25.5	\$200.00	\$5,100.00	Consulting work related to rate case	2021 Delta Rate Case Expenses	2021DELTARATECASE	5303310	Consultant Services

4/1/2021	ID 4-1-21	The Prime Group	20	\$170.00	\$3,400.00	Consulting work related to rate case	2021 Delta Rate Case Expenses	2021DELARATECASE	5303310	Consultant Services
5/1/2021	ID 5-1-21	The Prime Group	6	\$230.00	\$1,380.00	Consulting work related to rate case	2021 Delta Rate Case Expenses	2021DELARATECASE	5303310	Consultant Services
5/1/2021	ID 5-1-21	The Prime Group	24	\$200.00	\$4,800.00	Consulting work related to rate case	2021 Delta Rate Case Expenses	2021DELARATECASE	5303310	Consultant Services
5/1/2021	ID 5-1-21	The Prime Group	10	\$170.00	\$1,700.00	Consulting work related to rate case	2021 Delta Rate Case Expenses	2021DELARATECASE	5303310	Consultant Services
5/1/2021	ID 5-1-21	The Prime Group	3	\$170.00	\$510.00	Consulting work related to rate case	2021 Delta Rate Case Expenses	2021DELARATECASE	5303310	Consultant Services
6/1/2021	ID 6-1-21	The Prime Group	115	\$230.00	\$26,450.00	Consulting work related to rate case	2021 Delta Rate Case Expenses	2021DELARATECASE	5303310	Consultant Services
6/1/2021	ID 6-1-21	The Prime Group	119	\$200.00	\$23,800.00	Consulting work related to rate case	2021 Delta Rate Case Expenses	2021DELARATECASE	5303310	Consultant Services
6/1/2021	ID 6-1-21	The Prime Group	18.5	\$170.00	\$3,145.00	Consulting work related to rate case	2021 Delta Rate Case Expenses	2021DELARATECASE	5303310	Consultant Services
6/1/2021	ID 6-1-21	The Prime Group	5	\$170.00	\$850.00	Consulting work related to rate case	2021 Delta Rate Case Expenses	2021DELARATECASE	5303310	Consultant Services
7/1/2021	ID 7-1-21	The Prime Group	5.5	\$230.00	\$1,265.00	Consulting work related to rate case	2021 Delta Rate Case Expenses	2021DELARATECASE	5303310	Consultant Services
The Prime Group Total					\$81,565.00					

			Bill Days	Daily Rate						
4/16/2021	2841804162021	Regulated Capital Consultants, LLC	0.4375	\$2,600.00	\$1,137.50	Consulting work related to rate case	2021 Delta Rate Case Expenses	2021DELARATECASE	5303310	Consultant Services
4/16/2021	2841804162021	Regulated Capital Consultants, LLC	1.875	\$2,600.00	\$4,875.00	Consulting work related to rate case	2021 Delta Rate Case Expenses	2021DELARATECASE	5303310	Consultant Services
4/23/2021	2841804232021	Regulated Capital Consultants, LLC	0.5	\$2,600.00	\$1,300.00	Consulting work related to rate case	2021 Delta Rate Case Expenses	2021DELARATECASE	5303310	Consultant Services
4/30/2021	2841804302021	Regulated Capital Consultants, LLC	0.625	\$2,600.00	\$1,625.00	Consulting work related to rate case	2021 Delta Rate Case Expenses	2021DELARATECASE	5303310	Consultant Services
5/7/2021	2841805072021	Regulated Capital Consultants, LLC	0.9375	\$2,600.00	\$2,437.50	Consulting work related to rate case	2021 Delta Rate Case Expenses	2021DELARATECASE	5303310	Consultant Services
5/21/2021	2841805212021	Regulated Capital Consultants, LLC	0.25	\$2,600.00	\$650.00	Consulting work related to rate case	2021 Delta Rate Case Expenses	2021DELARATECASE	5303310	Consultant Services
5/28/2021	2841805282021	Regulated Capital Consultants, LLC	2.125	\$2,600.00	\$5,525.00	Consulting work related to rate case	2021 Delta Rate Case Expenses	2021DELARATECASE	5303310	Consultant Services
6/4/2021	2841805282021	Regulated Capital Consultants, LLC	1.125	\$2,600.00	\$2,925.00	Consulting work related to rate case	2021 Delta Rate Case Expenses	2021DELARATECASE	5303310	Consultant Services
6/11/2021	2841805282021	Regulated Capital Consultants, LLC	2.125	\$2,600.00	\$5,525.00	Consulting work related to rate case	2021 Delta Rate Case Expenses	2021DELARATECASE	5303310	Consultant Services
5/14/2021	2841805282021	Regulated Capital Consultants, LLC	0.375	\$2,600.00	\$975.00	Consulting work related to rate case	2021 Delta Rate Case Expenses	2021DELARATECASE	5303310	Consultant Services
Regulated Capital Total					\$26,000.00					

			Hours (1)	Rate/Hr.						
6/2/2021	1	P. Moul & Associates	97	\$320.00	\$31,040.00	Consulting work related to rate case	2021 Delta Rate Case Expenses	2021DELARATECASE	5303310	Consultant Services
6/2/2021	1	P. Moul & Associates	17.75	\$84.00	\$1,491.00	Consulting work related to rate case	2021 Delta Rate Case Expenses	2021DELARATECASE	5303310	Consultant Services

P.Moul & Assoc. Total	\$32,531.00
Total Outside Consultant Expenses	\$290,734.90

5/14/2021	246730	Kentucky Secretary of State		\$10.00		Certificate of Existence	2021 Delta Rate Case Expenses	2021DELARATECASE		State Authorization
5/28/2021		Delta Travel Expense J. Morphew		\$58.72		Travel Meals Employee 50% Non-Ded	2021 Delta Rate Case Expenses	2021DELARATECASE	5302015	Travel Expenses
6/23/2021	21062DD1	Kentucky Press Service		\$98,374.89		Newspaper Advertisement Rate Case	2021 Delta Rate Case Expenses	2021DELARATECASE	5303830	Advertising
6/23/2021		Delta Travel Expense J. Brown		\$41.76		Travel Meals Employee 50% Non-Ded	2021 Delta Rate Case Expenses	2021DELARATECASE	5302015	Travel Expenses

Delta Internal Expenses	\$98,485.37
--------------------------------	--------------------

Total Expenses	\$389,220.27
-----------------------	---------------------

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

FIRST ATTORNEY GENERAL DATA REQUEST
DATED JULY 14, 2021

86. **Property Tax Expense (UPDATE).** Delta's Tab 57, Schedule D-2.7 shows an adjustment to increase property tax expense by \$335,311 based on a factor of 1.095 that is an estimate of the increase in taxable property from December 31, 2019 to December 31, 2021. Also, Delta's Excel workpaper, "DELTA_R_PSCDR1_NUM054_061121_Rate_Model_CONF" per Schedules 5.1 and 5.2 show some supporting calculations. Address the following:
- a. Provide Delta's property tax expense (by account number) for each of the calendar years 2018 to 2020, plus the Base Period (by month) and the Forecasted Test Period, and explain the reasons for the changes in property tax expense for each year.
 - b. For each of the financial years/period in (a) above, explain the time period of the assessable plant per the property tax bill (for example, explain if the assessed plant for property tax purposes is always one year in arrears behind the related financial period).
 - c. Provide the date that the latest property tax statements will become available to Delta in 2021, and provide a copy of the property tax statement when it becomes available and explain the amount of property tax expense that will be recorded on Delta's books by account number.
 - d. Regarding (a) and (b) above, provide the net assessable plant (by account or categories) supporting the property tax expense of each year, and provide the corresponding net plant accounts recorded on the books related to the same assessable year and explain the reasons for the differences between assessable plant and actual plant per books for each year (for example, explain plant on the books that is not assessable or has a different value for assessment purposes). In all cases, provide the ratio (percent factor) of assessable plant to per book plant for the same year.
 - e. Explain and provide support for Delta's property tax expense adjustment showing December 31, 2019 Net Plant of \$144,629,535 multiplied by the property tax rate of 1.996426%. Explain and provide the supporting documentation and calculations for the 2019 property tax rate of 1.996426%, and explain how this reconciles to property tax values and the calculated tax per Delta Schedule 5.1, and explain if the 1.996426% factor reconciles to any factors provided at the property tax assessment statement.
 - f. Explain why 2019 plant and property tax factors were used in this property tax expense adjustment calculation, and explain why 2020 related plant and property tax factors were not used, and provide these calculations for the 2020 period.

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

FIRST ATTORNEY GENERAL DATA REQUEST
DATED JULY 14, 2021

- g. Explain why Delta's Tab 57, Schedule D-2.7 property tax adjustment shows a factor increase of 1.095 from December 31, 2019 to December 31, 2021 plant balances, and explain why Delta cannot substitute actual December 31, 2020 plant balances for the December 31, 2019 plant amounts. Please substitute the 2020 actual data for the 2019 data, or explain why this calculation cannot be performed.

Response:

- a. See Attachment 1 – Property Tax Expense. Delta's property tax expense increased every year due to annual additions to plant. Fluctuations in annual property tax expense is due to the timing of when the tax bills are received and paid. This can also result in property taxes being paid for more than one tax year in any given calendar year.
- b. Assessed plant for property tax purposes is at least one year in arrears, behind the related financial period. As shown on the attachment to part a, the property tax expense may be more than one year in arrears since the timing of the assessments is controlled by the state and local tax jurisdictions.
- c. Property tax statements can become available anytime during calendar year 2021, but some may not be available until 2022 since the timing is dependent on the taxing jurisdiction that prepares and mails the tax documents. Delta expects to record an estimated \$138,420 in total to account number 5702100 for the months of August through December 2021.
- d. See Attachment 2 – Property Reported vs Assessment. As shown on the attachment, the final assessment from the state is based on their own calculations and does not provide Delta with detail by each plant account. The attachment also includes the Notice of Assessment from the state.
- e. Please see Attachment 3 provided in Excel format. Delta consistently monitors its property tax expense as a percentage of net plant with the aid of this spreadsheet. For 2020 property tax expense as a percentage of the 12/31/19 tax base period, 2020 actual / estimated taxes were divided by the 12/31/19 gross plant of \$255,809,905 net of \$111,180,370 accumulated depreciation – a net of \$144,629,535 – resulting in the 1.996426% average tax rate. This calculation is designed to help monitor property tax expense, and to facilitate property tax accounting and budgeting as well as ratemaking. It is not used to tie into any factors provided at the property tax assessment statement.
- f. At the time of the property tax adjustment preparation the 2019 plant and 2020 actual / estimated taxes were most readily available. Please see the attachment to part e provided in Excel format for the requested information.

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

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

- g. Projected 2022 test year property taxes are expected to be based on 12/31/21 plant. The most readily available 2020 actual / estimated property tax expense was based on 12/31/19 plant. Thus, the 2020 actual / estimated property tax expense was increased by the 1.095 factor representing the projected gross plant at 12/31/21 over actual gross plant at 12/31/19. Please see the attachment to part e provided in Excel format for the requested information.

Sponsoring Witness: Andrea Schroeder

DELTA NATURAL GAS COMPANY, INC.
PROPERTY TAXES
AG1-86 a

General Ledger Calendar year					TAX YEAR				Total
	Account	AP Expenses	Accruals	Balance	2017	2018	2019	2020	AP Expenses
2018	1.408.02	3,084,306	2,599,000	485,306	2,552,111	532,195			3,084,306
2019	5702100	2,737,528	2,804,500	(66,972)	48,239	2,098,857	590,432		2,737,528
2020	5702100	2,146,594	3,090,000	(943,406)			2,146,594		2,146,594
2021 thru July	5702100	2,763,246	1,340,600	1,422,646			2,488	2,760,758	2,763,246
					2,600,350	2,631,052	2,739,514	2,760,758	

Delta converted to SAP in 2019 resulting in minor change to the account number, as shown above.

Base Period by Month		
Sep-20	5702100	259,000.00
Oct-20	5702100	259,000.00
Nov-20	5702100	259,000.00
Dec-20	5702100	259,000.00
Jan-21	5702100	73,200.00
Feb-21	5702100	258,200.00
Mar-21	5702100	257,400.00
Apr-21	5702100	248,350.00
May-21	5702100	248,350.00
Jun-21	5702100	248,350.00
Jul-21	5702100	248,350.00
Aug-21	5702100	248,350.00

Forecast Period by Month		
Jan-22	5702100	266,821.75
Feb-22	5702100	266,821.75
Mar-22	5702100	266,821.75
Apr-22	5702100	266,821.75
May-22	5702100	266,821.75
Jun-22	5702100	266,821.75
Jul-22	5702100	266,821.75
Aug-22	5702100	266,821.75
Sep-22	5702100	266,821.75
Oct-22	5702100	266,821.75
Nov-22	5702100	266,821.75
Dec-22	5702100	266,821.75

DELTA NATURAL GAS COMPANY
Property Tax Assessment
Actual NBV Reported vs Assessment

Calendar Year	Property Tax Return Form K	Notice of Assessment		
	NBV Reported	Final Assessment	Difference	Ratio
<u>2020</u>				
Real Estate	109,531,181	109,531,181	-	100%
Tangible	42,281,578	105,627,829	63,346,251	250%
Business Inventory	2,357,266	2,357,266	-	100%
	<u>154,170,025</u>	<u>217,516,276</u>	<u>63,346,251</u>	<u>141%</u>
<u>2019</u>				
Real Estate	101,960,783	101,960,783	-	100%
Tangible	41,297,635	103,316,355	62,018,720	250%
Business Inventory	2,233,389	2,233,389	-	100%
	<u>145,491,807</u>	<u>207,510,527</u>	<u>62,018,720</u>	<u>143%</u>
<u>2018</u>				
Real Estate	101,550,706	116,311,068	14,760,362	115%
Tangible	38,210,113	84,377,394	46,167,281	221%
Business Inventory	2,355,001	2,355,001	-	100%
	<u>142,115,820</u>	<u>203,043,463</u>	<u>60,927,643</u>	<u>143%</u>

2020 PUBLIC SERVICE COMPANY ASSESSMENT

STATE AND LOCAL	TAX RATE Per \$100		ASSESSED VALUE	STATE TAX DUE
Real Estate	0.122	50.38%	109,531,181	133,628.04
Tangible Property	0.49	48.58%	105,627,829	475,325.23
Business Inventory	0.05	1.08%	2,357,266	1,178.63
Inventory In Transit	0.00	0.00%	0	0.00
		100.00%	217,516,276	610,131.91
STATE TAX ONLY				
Foreign Trade Zone Tangible	0.001	0.00%	0	0.00
Recycling Equipment	0.45	0.00%	0	0.00
Manufacturing Machinery	0.15	0.00%	0	0.00
Pollution Control Equipment	0.15	0.00%	0	0.00
Telephonic Equipment	0.15	0.00%	0	0.00
Business Inventory (MM)	0.05	0.00%	0	0.00
IRB Property Taxable	0.015	0.00%	0	0.00
IRB Property Nontaxable	0.00	0.00%	0	0.00
		0.00%	0	0.00
TOTAL ASSESSED VALUE AND STATE TAX DUE		100.00%	217,516,276	610,131.91
LOCAL TAX DUE				2,257,186.67
TOTAL TAX DUE				2,867,288.58
NUMBER OF COUNTIES FOR LOCAL TAX	23			

- 1 PERCENTAGE OF STATE TAX TO TOTAL TAX
- 2 PERCENTAGE OF LOCAL TAX TO TOTAL TAX
- 3 PERCENTAGE OF TOTAL TAX TO TOTAL ASSESSED VALUE

**COMMONWEALTH OF KENTUCKY
 DEPARTMENT OF REVENUE
 OFFICE OF PROPERTY VALUATION
 PUBLIC SERVICE BRANCH
 STATION 32 4TH FL, 501 HIGH STREET
 FRANKFORT, KY 40601-2103
 Phone (502) 564-8175 Fax (502) 564-8192**

NOTICE OF ASSESSMENT

**DELTA NATURAL GAS COMPANY INC
 CASEY MUDD
 3817 LEXINGTON RD
 WINCHESTER, KY 40391-0000**

**GNC: 005535
 TYPE CO: GU
 TAX TYPE: 035
 TAX ID: 610458329**

This Notice of Assessment will become final on 01/14/2020, 60 days from the notice date. A corresponding Notice of Tax Due is being sent from the Compliance and Accounts Receivable System based on the Total Assessment shown below. The Notice of Tax Due will provide the state tax liability, any applicable interest and/or filing penalties that may be assessed. Local taxes will be billed separately by the local taxing jurisdictions where your property is located.

If you protest this assessment, see enclosed 61F009 Notification-Protesting your Assessment. You must submit a written protest in accordance with KRS 131.110; and as required by KRS 132.825(10) and KRS 136.180(2), your protest must specify the valuation you claim to be true. Your written protest stating your claimed value and your payment of tax for your claimed value must be submitted to the Department of Revenue on or before 01/14/2020 or no further remedies will be available regarding this assessment per KRS 134.590. Submit your protest and payment to: ATTN: Public Service Branch, Division of State Valuation, KENTUCKY DEPARTMENT OF REVENUE, Sta. 32, 4th Floor, 501 High Street, Frankfort, KY 40601-2103. You may contact the Public Service Branch at Phone (502) 564-8175 and Fax (502) 564-8192.

NOTICE DATE: 11/15/2019 TAX YEAR: 2019 (For Year Ending December 31, 2018)

PROPERTY CLASS	TAX RATE Per \$100	ASSESSED VALUE	STATE TAX DUE
Subject to State and Local Tax			
Real Estate	0.122	\$101,960,783.00	\$124,392.16
**Tangible Personal Property	0.45	\$103,316,355.00	\$464,923.60
Business Inventory	0.05	\$2,233,389.00	\$1,116.69
Inventory In Transit	0.00	\$0.00	\$0.00
Subject to State Tax Only			
Foreign Trade Zone Property	0.001	\$0.00	\$0.00
Recycling Equipment	0.45	\$0.00	\$0.00
Manufacturing Machinery	0.15	\$0.00	\$0.00
Pollution Control Equipment	0.15	\$0.00	\$0.00
Telephonic Equipment	0.15	\$0.00	\$0.00
Business Inventory (MM)	0.05	\$0.00	\$0.00
Intangible NonOp	0.00	\$0.00	\$0.00
Intangible NonOp	0.00	\$0.00	\$0.00
IRB Property	0.015	\$0.00	\$0.00
IRB Property Nontaxable	0.00	\$0.00	\$0.00
TOTALS		\$207,510,527.00	\$590,432.45

** Excludes Motor Vehicles \$2,489,473.00

A 10% penalty is charged for late filed returns per KRS 132.290(3). A 20% penalty is charged for omitted property per KRS 132.290(4). Applicable interest will be applied when late or omitted.

*Property as of 12/31/17
 Tax Year 2018*

**COMMONWEALTH OF KENTUCKY
 DEPARTMENT OF REVENUE
 OFFICE OF PROPERTY VALUATION
 PUBLIC SERVICE BRANCH
 STATION 32 4TH FL, 501 HIGH STREET
 FRANKFORT, KY 40601-2103
 Phone (502) 564-8175 Fax (502) 564-8192**

NOTICE OF ASSESSMENT

**DELTA NATURAL GAS COMPANY INC
 CASEY MUDD
 3617 LEXINGTON RD
 WINCHESTER, KY 40391-9706**

**GNC: 005535
 TYPE CO: GU
 TAX TYPE: 035
 TAX ID: 610458329**

This Notice of Assessment has been amended from the original, it will become final on 12/16/2018, 60 days from the notice date. A corresponding Notice of Tax Due is being sent from the Compliance and Accounts Receivable System based on the Total Assessment shown below. The Notice of Tax Due will provide the state tax liability, any applicable interest and/or filing penalties that may be assessed. Local taxes will be billed separately by the local taxing jurisdictions where your property is located.

If you protest this assessment, see enclosed 61F009 Notification-Protesting your Assessment. You must submit a written protest in accordance with KRS 131.110; and as required by KRS 132.825(10) and KRS136.180(2), your protest must specify the valuation you claim to be true. Your written protest stating your claimed value and your payment of tax for your claimed value must be submitted to the Department of Revenue on or before 12/16/2018 or no further remedies will be available regarding this assessment per KRS 134.590. Submit your protest and payment to: ATTN: Public Service Branch, Division of State Valuation, KENTUCKY DEPARTMENT OF REVENUE, Sta. 32, 4th Floor, 501 High Street, Frankfort, KY 40601-2103. You may contact the Public Service Branch at Phone (502) 564-8175 and Fax (502) 564-8192.

***AMENDED NOTICE DATE: 12/20/2018 TAX YEAR: 2018 (For Year Ending December 31, 2017)**
ORIGINAL NOTICE DATE: 10/17/2018 * Due date calculated based on Original Notice Date

PROPERTY CLASS	TAX RATE Per \$100	ASSESSED VALUE	STATE TAX DUE
Subject to State and Local Tax			
Real Estate	0.122	\$116,311,068.00	\$141,899.50
**Tangible Personal Property	0.45	\$84,377,394.00	\$379,698.27
Business Inventory	0.05	\$2,355,001.00	\$1,177.50
Inventory In Transit	0.00	\$0.00	\$0.00
Subject to State Tax Only			
Foreign Trade Zone Property	0.001	\$0.00	\$0.00
Recycling Equipment	0.45	\$0.00	\$0.00
Manufacturing Machinery	0.15	\$0.00	\$0.00
Pollution Control Equipment	0.15	\$0.00	\$0.00
Telephonic Equipment	0.15	\$0.00	\$0.00
Business Inventory (MM)	0.05	\$0.00	\$0.00
Intangible NonOp	0.00	\$0.00	\$0.00
Intangible NonOp	0.00	\$0.00	\$0.00
IRB Property	0.015	\$0.00	\$0.00
IRB Property Nontaxable	0.00	\$0.00	\$0.00
TOTALS		\$203,043,463.00 ✓	\$522,775.28

** Excludes Motor Vehicles \$1,956,537.00

A 10% penalty is charged for late filed returns per KRS 132.290(3). A 20% penalty is charged for omitted property per KRS 132.290(4). Applicable interest will be applied when late or omitted.

DELTA NATURAL GAS COMPANY, INC.**CASE NO. 2021-00185****FIRST ATTORNEY GENERAL DATA REQUEST****DATED JULY 14, 2021**

87. **Hydrocarbon Liquid Processing Plant.** Witness Morpew's direct testimony (page 8, lines 10 – 19) states that Delta's hydrocarbon liquid processing plant in Bell County has been turned off because of decreased natural gas production in eastern Kentucky, although the plant is maintained in operational condition. Address the following:
- a. Explain if the Commission has previously approved this processing plant being turned off, or explain if Commission approval is not necessary.
 - b. Provide the date the processing plant was most recently turned off, and provide Delta's best estimate of when the plant will be turned on again (and provide supporting documentation for this estimate).
 - c. For the period from January 2011 through June 30, 2021, identify the number of times the processing plant has been turned off and on (and provide those specific dates), and explain why the plant was turned off and on in each instance.
 - d. Provide the total cost of operating this plant that is included in the revenue requirement of this case by account number, including the amounts in rate base by account number (plant in service, CWIP, M&S, etc.), depreciation/amortization expense by account number, operating and maintenance expense by account number, property tax by account number, other taxes by account number, and all other amounts.
 - e. Explain and identify the number of specific personnel working at the liquid processing plant (or that have some primary responsibility for the liquid processing plant) both before and after it was turned off, and explain how many employees have been laid off or terminated, re-assigned to other functions, or otherwise treated during the period when the plant is turned off.
 - f. Provide a citation to precedent by the Commission, for allowing the costs of a liquid processing plant that is not being used to be recovered in a rate case revenue requirement (cite to the utility, case number, and Commission Order language). Otherwise, explain Delta's complete rationale for this treatment in this rate case.

Response:

- a. No. Commission approval is not necessary for periodic shutdowns or startups of this or any other plant. Delta's hydrocarbon liquid processing plant was installed to maintain pipeline safety by the removal and transportation of hydrocarbon liquids in a safe manner. Delta does not operate equipment when it does not need

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

FIRST ATTORNEY GENERAL DATA REQUEST
DATED JULY 14, 2021

to do so. But the plant continues to be necessary to maintain pipeline safety whenever Delta receives natural gas from production areas in eastern Kentucky. Turning off the facility is prudent when there is no need to remove hydrocarbons in Delta's system; this reduces Delta's operational expense and benefits Delta and its customers. The operation of the plant has been interrupted numerous times since January 2011. These interruptions occurred when intentional shut downs were desired, and/or breakdowns and associated repairs rendered the plant inoperable.

- b. Delta recently turned off the processing plant on July 23, 2021. It is uncertain at this time when the plant will be turned back on for production.
- c. The operation of the hydrocarbon liquid processing plant has been interrupted 16 times since its commissioning on December 1, 2011. The specific dates for shut-down and start-up are as follows:

2012:

- Off January 7/On January 11
- Off January 23/On January 24
- Off March 12/On March 30
- Off July 12/On July 19
- Off August 20/On August 22

2013:

- Off May 9/On May 30

2014:

- Off January 1/On January 2

2015:

- Off February 23/On February 25
- Off March 5/On March 7

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

FIRST ATTORNEY GENERAL DATA REQUEST
DATED JULY 14, 2021

- Off August 16/On October 1

2016:

- Off August 16/On August 19

2017:

- Off July 21/On July 26
- Off August 23/On August 25

2019-2021:

- Off November 5, 2019/On June 1, 2021

2021:

- Off June 20/On July 19
- Off July 23

Delta does not maintain records to indicate why it was turned off or on each instance. The plant may be interrupted for numerous reasons. The primary reason for interruption has been routine maintenance. There have also been instances where small electrical issues have occurred that required a temporary shut down for a minor repair. Loss of local production volumes with high btu content have also contributed to shutdowns. The loss of high btu production gas entering Delta's system contributes to less volume of hydrocarbon liquid build-up in the pipelines. The reduced chance of significant liquid quantities in the pipelines results in less run-time of the plant. However, third party gas production volumes continually vary, therefore it is necessary to keep the plant available for operation when required. Delta's receipt of high btu gas volumes are entirely dependent on the production companies' operations. Given this variable, determining the schedule

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

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

of operating the liquid plant requires constant evaluation of production gas volumes to establish plant run times.

- d. Delta does not forecast in the level of detail necessary to provide the requested information.
- e. The plant does not require continual physical oversight by any employees. One of Delta's Transmission Operations Coordinators is primarily responsible for starting the plant when needed and periodically checking on its operations. In addition, the Gas Control Department in Winchester also observes its operation. Gas Controllers can monitor gas volumes as well as liquid production of the facility 24 hours a day. In the event Gas Control notices any unusual operations of the facility, they can immediately dispatch the Transmission Coordinator to the site for a full evaluation. For the entire history of the plant, there have been no employees laid off, terminated, or re-assigned as a result of any shutdown situation.
- f. Not applicable. As shown in parts a, b, and c, the hydrocarbon liquid processing plant is used and remains a necessary component of Delta's storage and transmission operations, even though it may not be operationally necessary to run the plant 365 days a year.

Sponsoring Witness: Jonathan Morpew

DELTA NATURAL GAS COMPANY, INC.**CASE NO. 2021-00185****FIRST ATTORNEY GENERAL DATA REQUEST****DATED JULY 14, 2021**

88. **Excess Deferred Income Tax Amortization.** Address the following regarding the impact of the excess deferred income tax amortization under the Tax Cuts and Jobs Act as approved by the Commission (or explain if this impact for Delta has not been reviewed by the Commission):
- a. Provide the financial impact on all income statement and balance sheet accounts (by account number) for calendar years 2018, 2019, 2020, the Base Period, and the Forecasted Test Period related to the amortization of excess deferred income taxes on all categories of impacted plant assets with deferred taxes.
 - b. Explain if the Commission has approved the amount of excess deferred taxes to be amortized for each plant category and the amortization period/years, and provide these amounts (and a citation and reconciliation to the related Commission Order).
 - c. Show these impacts upon all deferred tax accounts (by account number), showing the beginning excess deferred balance for each category, the amortization amount for each year for each excess deferred balance category, and the ending unamortized excess deferred balance by category for the years noted above. Explain if any of the excess deferred tax balances will be fully amortized by December 31, 2022.
 - d. Explain the impact of excess deferred tax amortization on this rate case, including deferred tax balances, income tax expense, and all other account balances.

Response:

- a. Please see the attachment for the financial impact of the amortization of excess deferred income taxes.
- b. The Commission has approved the treatment and the orders for Delta's excess deferred tax amortization in Case No. 2018-00040. The order authorizes the amortization of protected excess ADIT using a reverse South Georgia Methodology over 21 years resulting in an income tax expense reduction of \$673,579 per year, and the amortization of unprotected excess ADIT using an amortization period over 15 years resulting in an income tax expense reduction of \$60,567 per year. Peoples Gas of Kentucky ("PGKY") is amortizing protected excess ADIT using the Average Rate Assumption method. There was no TCJA proceeding for PGKY. Because the unprotected excess ADIT is unregulated, those balances were written off to the income statement.
- c. Please see Attachment for the beginning and ending balances for each category as well as the amortization amounts for each year. No excess deferred tax balances will be fully amortized by December 31, 2022.

DELTA NATURAL GAS COMPANY, INC.**CASE NO. 2021-00185****FIRST ATTORNEY GENERAL DATA REQUEST****DATED JULY 14, 2021**

- d. The impact of the excess deferred income tax amortization on the deferred balances under the Tax Cuts and Jobs Act of 2017 (“TCJA”) has been included as a reduction to rate base in this case in the amount of \$12,300,624. While preparing this response, the Company discovered that the balance of excess deferred taxes included \$361,134 of non-rate base excess deferred taxes as shown on line 34, column (B) of the Attachment for deferred gas costs 1.242.13, bad debt reserve 1.242.14, medical reserve 1.242.18, professional fees 1.242.19, accrued vacation 1.242.22, pension plan 1.282.02, annual leave plan 1.282.06 and the supplemental retirement plan 1.283.03. These excess deferred balances should not be included as a reduction to rate base. The balance of excess deferred taxes also excluded \$45,878 of rate base excess deferred taxes for PGKY as shown on line 34, column (D) of the Attachment. The corrected amount of the unamortized TCJA deferred balances is \$11,985,368 as shown in line 34, column (E) of the Attachment ($\$11,939,490 = \$12,300,624 - \$361,134 + \$45,878$) which represents a net increase to rate base of \$315,256 ($\$315,256 = 12,300,624 - 11,985,368$).

The impacts of the TCJA excess deferred income tax amortization in cost of service (as a reduction to income tax expense) were not included in the original filing. Subsequent to the original filing the Company discovered that it had inadvertently omitted the amortization of excess ADIT and included an explanation with the amounts in the response to PSC DR 1-14. The update results in a reduction to income tax expense of \$734,146 for Delta Gas, which is the total of Delta’s amortization of protected and unprotected excess as stated in the response to question b above, and \$4,028 for PGKY’s TCJA amortization of protected excess, which is the estimated annual amount for the forecasted test year.

Sponsoring Witness: William C. Packer

DELTA NATURAL GAS COMPANY, INC.

Case No. 2021-00185

AGDR 1-88 Attachment

AMORTIZATION OF EXCESS DEFERRED TAXES

For the Years Ended December 31, 2018 - 2020; Base Period and Forecasted Test Period

DELTA										
Line No	Deferred Taxes									
	Protected			Unprotected			Total			
Calendar	Beginning Balance	Annual Amortization	Ending Balance	Beginning Balance	Annual Amortization	Ending Balance	Beginning Balance	Annual Amortization	Ending Balance	
1	2018	14,145,163	168,395	13,976,768	908,511	15,142	893,369	15,053,674	183,537	14,870,137
2	2019	13,976,768	673,579	13,303,189	893,369	60,567	832,802	14,870,137	734,147	14,135,991
3	2020	13,303,189	673,579	12,629,610	832,802	60,567	772,234	14,135,991	734,147	13,401,844
Base Period										
4	TME 8/31/21	12,854,136	673,579	12,180,557	792,423	60,567	731,856	13,646,560	734,147	12,912,413
Forecasted Test Period										
5	TME 12/31/22	11,956,031	673,579	11,282,451	711,667	60,567	651,100	12,667,698	734,147	11,933,551
Regulatory Liability Balance										
Excess DIT plus Gross Up										
Gross-up										
DTA Balance										
Gross-up/DTA										
Accounts										
Annual Journal Entry										
Cr. EDIT Amort-411 Dr. Reg -254 Cr. DTA-190										
Calendar	Beginning Balance	Annual Amortization	Ending Balance	Beginning Balance	Annual Amortization	Ending Balance	Beginning Balance	Annual Amortization	Ending Balance	
6	2018	20,058,193	244,553	19,813,639	5,004,519	61,016	4,943,503	(183,537)	244,553	(61,016)
7	2019	19,813,639	978,210	18,835,429	4,943,503	244,063	4,699,440	(734,147)	978,210	(244,063)
8	2020	18,835,429	978,210	17,857,219	4,699,440	244,063	4,455,376	(734,147)	978,210	(244,063)
Base Period										
9	TME 8/31/21	18,183,290	978,210	17,205,080	4,536,731	244,063	4,292,667	(734,147)	978,210	(244,063)
Forecasted Test Period										
10	TME 12/31/22	16,879,010	978,210	15,900,800	4,211,313	244,063	3,967,250	(734,147)	978,210	(244,063)
PGKY										
Deferred Taxes										
	Protected			Unprotected			Total			
Calendar	Beginning Balance	Annual Amortization	Ending Balance	Beginning Balance	Annual Amortization	Ending Balance	Beginning Balance	Annual Amortization	Ending Balance	

11	2018	64,846	1,413	63,433	-	-	-	64,846	1,413	63,433
12	2019	63,433	6,959	56,474	-	-	-	63,433	6,959	56,474
13	2020	56,474	4,289	52,185	-	-	-	56,474	4,289	52,185
Base Period										
14	TME 8/31/21	55,390	6,334	49,056	-	-	-	55,390	6,334	49,056
Forecasted Test Period										
15	TME 12/31/22	47,492	4,028	43,464	-	-	-	47,492	4,028	43,464

Regulatory Liability Balance				DTA Balance			Accounts			
Excess DIT plus Gross Up				Gross-up/DTA			Annual Journal Entry			
Gross-up				Gross-up/DTA			Cr. EDIT Amort-411	Dr. Reg -254	Cr. DTA-190	
Calendar		Beginning Balance	Annual Amortization	Ending Balance	Beginning Balance	Annual Amortization	Ending Balance			
16	2018	86,403	1,882	84,521	21,558	470	21,088	(1,413)	1,882	(470)
17	2019	84,521	9,273	75,248	21,088	2,314	18,774	(6,959)	9,273	(2,314)
18	2020	75,248	5,715	69,534	18,774	1,426	17,349	(4,289)	5,715	(1,426)
Base Period										
19	TME 8/31/21	73,804	8,439	65,365	18,414	2,106	16,309	(6,334)	8,439	(2,106)
Forecasted Test Period										
20	TME 12/31/22	63,280	5,367	57,914	15,788	1,339	14,449	(4,028)	5,367	(1,339)

13 mo avg TME 12-31-22:	As Filed		Delta Excess	Corrected		
	Delta Excess Total (A)	Delta Excess Non Rate Base (B)	Rate Base (C)=(A)-(B)	PGKY Excess Total (D)	TCJA Excess Total (E)=(C)+(D)	
21	Balance 12-31-21	12,667,698	377,184	12,290,514	47,492	12,338,006
22	1/31/2022	12,606,519	374,509	12,232,010	47,156	12,279,166
23	2/28/2022	12,545,340	371,834	12,173,506	46,821	12,220,327
24	3/31/2022	12,484,161	369,159	12,115,002	46,485	12,161,487
25	4/30/2022	12,422,982	366,484	12,056,498	46,149	12,102,647
26	5/31/2022	12,361,803	363,809	11,997,994	45,814	12,043,808
27	6/1/3022	12,300,624	361,134	11,939,490	45,478	11,984,968
28	7/31/2022	12,239,446	358,458	11,880,988	45,142	11,926,130
29	8/31/2022	12,178,267	355,783	11,822,484	44,807	11,867,291
30	9/30/2022	12,117,088	353,108	11,763,980	44,471	11,808,451

31	10/31/2022	12,055,909	350,433	11,705,476	44,136	11,749,612
32	11/30/2022	11,994,730	347,758	11,646,972	43,800	11,690,772
33	12/31/2022	11,933,551	345,083	11,588,468	43,464	11,631,932
34	13 mo average	12,300,624	361,134	11,939,491	45,478	11,984,969

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

FIRST ATTORNEY GENERAL DATA REQUEST
DATED JULY 14, 2021

89. **Reorganization.** In Case Number 2021-00283, Delta has filed an Application for corporate reorganization, regarding the indirect acquisition of control of Delta by LDC Funding. Delta states this restructuring will not have any impact on the financial structure of Delta, no impacts on costs or expenses, and no impact on rates or services. Address the following:
- a. Provide the names of attorneys and outside consultants addressing this reorganization for Delta, and identify the amount of expenses included in the Base Period and the Forecasted Test Period for these attorneys and consultants (by account number), including all amounts allocated and direct assigned by PNG and Essential to Delta.
 - b. Regarding (a) above, provide the costs of these attorneys and outside consultants that are related to the reorganization issue and has been recorded on Delta's books (by account number) for the Base Period and Forecasted Test Period.
 - c. Regarding (a) and (b) above, provide the costs of these attorneys and outside consultants that are not related to the reorganization issue and have been recorded on Delta's books (by account number) for the Base Period and Forecasted Test Period.

Response:

- a. Attorney Monica Braun of Stoll Keenon Ogden PLLC ("SKO") is handling the referenced filing and there are no outside consultants engaged. No costs specific to this PSC filing were included in the Base or Forecasted Test Period.
- b. None at this time. Delta remitted \$2,016.90 to SKO in June 2021 and \$356.40 in July 2021 for this matter. Delta has not yet submitted its Base Period update for these months and will not propose any adjustment to the Forecasted Test Period related to this filing.

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

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

- c. Delta included \$104,866.05 for costs not related to the reorganization issue for SKO in FERC Account 923 for the Base Period. The projected amount of legal spend for the Forecasted Test Period is approximately \$115,000 in FERC Account 923. The projected amount is not broken down by vendor but based on prior history, is expected to largely be comprised of SKO fees.

Sponsoring Witness: Andrea Schroeder

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

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

90. **Accruals.** Address the following regarding accrued expenses:
- a. Provide the amount of the 20 largest accrued expense entries (by account number) made on the books for the actual and estimated months included in the Base Period August 31, 2021, provide an explanation for the accrual, provide documentation supporting the accrual calculations, and provide a copy of the related journal entry.

Response:

See attached. The first two pages of the attachment are a summary list of the accruals provided. Certain of the attachments are filed pursuant to a petition for confidential protection.

Sponsoring Witness: Andrea Schroeder

Accrual Summary List

Delta Natural Gas Company
AG 1-90

Explanation	Document Number	Document Header Text	G/L		Year/Month							Grand Total
			Account	G/L Account Description	2020/09	2020/10	2020/11	2020/12	2021/01	2021/02	2021/03	
	2200000000	BONUS ACCRUAL	2141200	Accrued Annual Incentive						(70,688.00)		(70,688.00)
Delta	2200000000	BONUS ACCRUAL	5300180	Salaried - Annual Incentive						70,688.00		70,688.00
Monthly short-term incentive accrual - Jan 2021	2200000000	BONUS ACCRUAL Total								-		-
	2200000001	XWK 5 Days Accrual	2141050	Accrued Payroll						(170,354.79)		(170,354.79)
	2200000001	XWK 5 Days Accrual	5300110	Salaried - Straight-Time Wages						148,902.75		148,902.75
	2200000001	XWK 5 Days Accrual	5300120	Salaried - Overtime Wages						3,000.69		3,000.69
	2200000001	XWK 5 Days Accrual	5301130	Employee Benefits - Savings Plan						5,126.93		5,126.93
Delta	2200000001	XWK 5 Days Accrual	5703100	Payroll Taxes						13,324.42		13,324.42
Month-end payroll accrual - Jan 2021	2200000001	XWK 5 Days Accrual Total								-		-
	2200000004	RECORD IT ME ACCRUALS	2199900	Misc C&A Liabilities						(88,400.00)		(88,400.00)
Delta	2200000004	RECORD IT ME ACCRUALS	5303315	IT/Telecom Contractor Services						88,400.00		88,400.00
Monthly IT expenses accrual - Jan 2021	2200000004	RECORD IT ME ACCRUALS Total								-		-
	2200000012	BONUS ACCRUAL	2141200	Accrued Annual Incentive						(70,688.00)		(70,688.00)
Delta	2200000012	BONUS ACCRUAL	5300180	Salaried - Annual Incentive						70,688.00		70,688.00
Monthly short-term incentive accrual - Feb 2021	2200000012	BONUS ACCRUAL Total								-		-
	2200000013	XWK 5 Days Accrual	2141050	Accrued Payroll						(169,152.18)		(169,152.18)
	2200000013	XWK 5 Days Accrual	5300110	Salaried - Straight-Time Wages						146,580.11		146,580.11
	2200000013	XWK 5 Days Accrual	5300120	Salaried - Overtime Wages						4,275.20		4,275.20
	2200000013	XWK 5 Days Accrual	5301130	Employee Benefits - Savings Plan						5,035.95		5,035.95
Delta	2200000013	XWK 5 Days Accrual	5703100	Payroll Taxes						13,260.92		13,260.92
Month-end payroll accrual - Feb 2021	2200000013	XWK 5 Days Accrual Total								-		-
	2200000015	RECORD IT ME ACCRUALS	2199900	Misc C&A Liabilities						(125,000.00)		(125,000.00)
Delta	2200000015	RECORD IT ME ACCRUALS	5303315	IT/Telecom Contractor Services						125,000.00		125,000.00
Monthly IT expenses accrual - Feb 2021	2200000015	RECORD IT ME ACCRUALS Total								-		-
	2200000027	XWK 8 Days Accrual	2141050	Accrued Payroll							(264,569.73)	(264,569.73)
	2200000027	XWK 8 Days Accrual	5300110	Salaried - Straight-Time Wages							232,842.07	232,842.07
	2200000027	XWK 8 Days Accrual	5300120	Salaried - Overtime Wages							6,041.49	6,041.49
	2200000027	XWK 8 Days Accrual	5301130	Employee Benefits - Savings Plan							7,871.00	7,871.00
Delta	2200000027	XWK 8 Days Accrual	5703100	Payroll Taxes							17,815.17	17,815.17
Month-end payroll accrual - Mar 2021	2200000027	XWK 8 Days Accrual Total								-		-
	2200000029	RECORD IT ME ACCRUALS	2199900	Misc C&A Liabilities							(76,750.00)	(76,750.00)
Delta	2200000029	RECORD IT ME ACCRUALS	5303315	IT/Telecom Contractor Services							76,750.00	76,750.00
Monthly IT expenses accrual - Mar 2021	2200000029	RECORD IT ME ACCRUALS Total								-		-
	2200000030	1600 - AP ACCRUAL	2111910	Accts Payable Liability - Other							(15,325.00)	(15,325.00)
	2200000030	1600 - AP ACCRUAL	2199900	Misc C&A Liabilities							(87,592.00)	(87,592.00)
	2200000030	1600 - AP ACCRUAL	5303030	Contractor Services							18,108.00	18,108.00
	2200000030	1600 - AP ACCRUAL	5303220	Legal Services							17,246.00	17,246.00
	2200000030	1600 - AP ACCRUAL	5303310	Consultant Services							10,000.00	10,000.00
	2200000030	1600 - AP ACCRUAL	5304320	Postage, Shipping, & Freight							42,238.00	42,238.00
Delta	2200000030	1600 - AP ACCRUAL	5304340	Software/Hardware Purchases							15,325.00	15,325.00
Month-end A/P accrual - Mar 2021	2200000030	1600 - AP ACCRUAL Total								-		-
	2200000116	XWK 8 Days Accrual	2141050	Accrued Payroll	(292,965.01)							(292,965.01)
	2200000116	XWK 8 Days Accrual	5300110	Salaried - Straight-Time Wages	253,457.34							253,457.34
	2200000116	XWK 8 Days Accrual	5300120	Salaried - Overtime Wages	12,576.11							12,576.11
	2200000116	XWK 8 Days Accrual	5301130	Employee Benefits - Savings Plan	8,499.89							8,499.89
Delta	2200000116	XWK 8 Days Accrual	5703100	Payroll Taxes	18,431.67							18,431.67
Month-end payroll accrual - Sep 2020	2200000116	XWK 8 Days Accrual Total			-							-
	2200000132	XWK 10 Days Accrual	2141050	Accrued Payroll		(368,441.08)						(368,441.08)
	2200000132	XWK 10 Days Accrual	5300110	Salaried - Straight-Time Wages		322,734.83						322,734.83
	2200000132	XWK 10 Days Accrual	5300120	Salaried - Overtime Wages		12,036.03						12,036.03
	2200000132	XWK 10 Days Accrual	5301130	Employee Benefits - Savings Plan		10,633.96						10,633.96
Delta	2200000132	XWK 10 Days Accrual	5703100	Payroll Taxes		23,036.26						23,036.26
Month-end payroll accrual Oct 2020	2200000132	XWK 10 Days Accrual Total				-						-
	2200000136	1600 - AP ACCRUAL	2111910	Accts Payable Liability - Other		(46,162.00)						(46,162.00)
	2200000136	1600 - AP ACCRUAL	2199900	Misc C&A Liabilities		(34,100.00)						(34,100.00)

Accrual Summary List

Delta Natural Gas Company
AG 1-90

Explanation	Document		G/L		Year/Month							Grand Total
	Number	Document Header Text	Account	G/L Account Description	2020/09	2020/10	2020/11	2020/12	2021/01	2021/02	2021/03	
Delta Month-end A/P accrual - Oct 2020	2200000136	1600 - AP ACCRUAL	5303030	Contractor Services		46,162.00						46,162.00
	2200000136	1600 - AP ACCRUAL	5303220	Legal Services		9,500.00						9,500.00
	2200000136	1600 - AP ACCRUAL	5304320	Postage, Shipping, & Freight		24,600.00						24,600.00
	2200000136	1600 - AP ACCRUAL Total				-						-
Delta Month-end payroll accrual - Nov 2020	2200000145	XWK 11 Days Accrual	2141050	Accrued Payroll			(393,913.23)					(393,913.23)
	2200000145	XWK 11 Days Accrual	5300110	Salaried - Straight-Time Wages			348,687.84					348,687.84
	2200000145	XWK 11 Days Accrual	5300120	Salaried - Overtime Wages			9,101.71					9,101.71
	2200000145	XWK 11 Days Accrual	5301130	Employee Benefits - Savings Plan			11,556.10					11,556.10
	2200000145	XWK 11 Days Accrual	5703100	Payroll Taxes			24,567.58					24,567.58
2200000145	XWK 11 Days Accrual Total					-					-	
Delta Month-end payroll accrual - Dec 2020	2200000157	XWK 4 Days Accrual	2141050	Accrued Payroll				(140,030.99)				(140,030.99)
	2200000157	XWK 4 Days Accrual	5300110	Salaried - Straight-Time Wages				123,882.36				123,882.36
	2200000157	XWK 4 Days Accrual	5300120	Salaried - Overtime Wages				3,329.75				3,329.75
	2200000157	XWK 4 Days Accrual	5301130	Employee Benefits - Savings Plan				4,197.74				4,197.74
	2200000157	XWK 4 Days Accrual	5703100	Payroll Taxes				8,621.14				8,621.14
	2200000157	XWK 4 Days Accrual Total						-				-
Delta Monthly IT expenses accrual - Dec 2020	2200000160	RECORD IT ME ACCRUALS	2199900	Misc C&A Liabilities				(88,400.00)				(88,400.00)
	2200000160	RECORD IT ME ACCRUALS	5303315	IT/Telecom Contractor Services				88,400.00				88,400.00
	2200000160	RECORD IT ME ACCRUALS Total						-				-
Delta Month-end A/P accrual - Dec 2020	2200000163	1600 - AP ACCRUAL	2111910	Accts Payable Liability - Other				(21,435.32)				(21,435.32)
	2200000163	1600 - AP ACCRUAL	2199900	Misc C&A Liabilities				(60,700.00)				(60,700.00)
	2200000163	1600 - AP ACCRUAL	5303030	Contractor Services				24,700.00				24,700.00
	2200000163	1600 - AP ACCRUAL	5303220	Legal Services				10,000.00				10,000.00
	2200000163	1600 - AP ACCRUAL	5304320	Postage, Shipping, & Freight				26,000.00				26,000.00
	2200000163	1600 - AP ACCRUAL	5304370	Small Tools & Work Equipment				21,435.32				21,435.32
	2200000163	1600 - AP ACCRUAL Total						-				-
	2200000005	KY Jan21 Gas Costs	2111580	A/P-Revenue Related-Gas Purchases-Current					(165,498.35)			
Peoples KY Monthly gas costs accrual - Jan 2021	2200000005	KY Jan21 Gas Costs	5205215	Nat Gas Trans Line Purch-Interstate-Gas Costs					111,896.04			111,896.04
	2200000005	KY Jan21 Gas Costs	5340100	Transportation of Gas - Commodity Charges					53,602.31			53,602.31
	2200000005	KY Jan21 Gas Costs Total						-				-
Peoples KY Monthly gas costs accrual - Feb 2021	2200000014	KY Feb21 Gas Costs	2111580	A/P-Revenue Related-Gas Purchases-Current						(171,645.00)		(171,645.00)
	2200000014	KY Feb21 Gas Costs	5205215	Nat Gas Trans Line Purch-Interstate-Gas Costs					121,017.24			121,017.24
	2200000014	KY Feb21 Gas Costs	5340100	Transportation of Gas - Commodity Charges					50,627.76			50,627.76
	2200000014	KY Feb21 Gas Costs Total							-			-
Peoples KY Monthly gas costs accrual - Mar 2021	2200000022	KY Mar21 Gas Costs	2111580	A/P-Revenue Related-Gas Purchases-Current							(163,404.02)	(163,404.02)
	2200000022	KY Mar21 Gas Costs	5205215	Nat Gas Trans Line Purch-Interstate-Gas Costs					115,685.90			115,685.90
	2200000022	KY Mar21 Gas Costs	5340100	Transportation of Gas - Commodity Charges					47,718.12			47,718.12
	2200000022	KY Mar21 Gas Costs Total							-			-
Peoples KY Monthly gas costs accrual - Dec 2020	2200000112	KY Dec20 Gas Costs	2111580	A/P-Revenue Related-Gas Purchases-Current				(83,716.02)				(83,716.02)
	2200000112	KY Dec20 Gas Costs	5205215	Nat Gas Trans Line Purch-Interstate-Gas Costs				56,668.15				56,668.15
	2200000112	KY Dec20 Gas Costs	5340100	Transportation of Gas - Commodity Charges				27,047.87				27,047.87
	2200000112	KY Dec20 Gas Costs Total						-				-

Data Entry View

Document Number	2200000000	Company Code
Document Date	01/31/2021	Posting Date
Reference	BONUS ACCRUAL	Cross-Comp.No.
Currency	USD	Texts Exist



CoCd	Itm	Key	Account	Description	Σ	Amount	Curr.	Text
1600	1	40	530018	Sal-Annual Incen		70,688.00	USD	BONUS ACCRUAL
	2	50	214120	Accr'd Annual In		70,688.00-	USD	BONUS ACCRUAL
						0.00	USD	

1600	Fiscal Year	2021
01/31/2021	Period	1
<input type="checkbox"/>	Ledger Group	

Tx	Tax Jur.	Profit Ctr	WBS Elem.	Order	Quantity	Cost Ctr
		P160001				169935...

Sep	Oct	Nov	Dec	Total
50,000	50,000	50,000	50,000	600,000
3,100	3,100	3,100	3,100	37,200
725	725	725	725	8,700
250	250	250	250	3,000
300	300	300	300	3,600
54,375	54,375	54,375	54,375	652,500
15,000	15,000	15,000	15,000	180,000
930	930	930	930	11,160
218	218	218	218	2,610
75	75	75	75	900
90	90	90	90	1,080
16,313	16,313	16,313	16,313	195,750
70,688	70,688	70,688	70,688	848,250

Code: XWK
 Company: 1600
 Cycle: Non-Union
 PR # 2 Input field

Pay Date 1/29/2021
 Posting Period 1/29/2021
 Assignment 01/29/21 XWK PP2

Pay Period

Beg Date 1/10/2021
 End Date 1/23/2021

Accrual days to EOM

Beg Date 1/23/2021 If NA - no accrual necessary - post regular JE only
 End Date 1/31/2021 If NA - no accrual necessary - post regular JE only
 Days to Accrue 5 If NA - no accrual necessary - post regular JE only

Total Accr Days 5

Reference XWK 5 Days Accrual

Notes:
 Update cell B4 for the ADP payroll number
 All other fields should self populate.
 Necessary items will flow over to other tabs.
 You will see NA in cells B16 - B18 for mid month pay periods that don't require an accrual.

 Update je & Accr Workpaper tab to adjust for # of rows on csv file.

 If you decide to use the WP Pivot, update data source for the number of rows in the Accr Workpaper file

40	5703100	4184	Employer Social Security 1 FEFICA	162756L
40	5703100	160.94	Employer Social Security 1 FEFICA	164410L
40	5703100	220.6	Employer Social Security 1 FEFICA	164988L
40	5703100	608.43	Employer Social Security 1 FEFICA	165018L
40	5703100	239.16	Employer Social Security 1 FEFICA	165103L
40	5703100	274.64	Employer Social Security 1 FEFICA	167029L
40	5703100	981.27	Employer Social Security 1 FEFICA	167145L
40	5703100	207.95	Employer Social Security 1 FEFICA	167182L
40	5703100	863.46	Employer Social Security 1 FEFICA	167358L
40	5703100	949.48	Employer Social Security 1 FEFICA	167701L
40	5703100	1618.28	Employer Social Security 1 FEFICA	168304L
40	5703100	462.43	Employer Social Security 1 FEFICA	169019L
40	5703100	253.89	Employer Social Security 1 FEFICA	169100L
40	5703100	399.21	Employer Social Security 1 FEFICA	169101L
40	5703100	395.76	Employer Social Security 1 FEFICA	169102L
40	5703100	392.31	Employer Social Security 1 FEFICA	169103L
40	5703100	464.98	Employer Social Security 1 FEFICA	169104L
40	5703100	93.72	Employer Social Security 1 FEFICA	169105L
40	5703100	651.32	Employer Social Security 1 FEFICA	169106L
40	5703100	377.43	Employer Social Security 1 FEFICA	169110L
40	5703100	962.24	Employer Social Security 1 FEFICA	169524L
40	5703100	165.42	Employer SUI Tax (KY)	161310L
40	5703100	32.41	Employer SUI Tax (KY)	161316L
40	5703100	190.75	Employer SUI Tax (KY)	162736L
40	5703100	192.44	Employer SUI Tax (KY)	162737L
40	5703100	784.81	Employer SUI Tax (KY)	162756L
40	5703100	30.71	Employer SUI Tax (KY)	164410L
40	5703100	41.25	Employer SUI Tax (KY)	164988L
40	5703100	113.67	Employer SUI Tax (KY)	165018L
40	5703100	43.16	Employer SUI Tax (KY)	165103L
40	5703100	52.04	Employer SUI Tax (KY)	167029L
40	5703100	193.01	Employer SUI Tax (KY)	167145L
40	5703100	39.56	Employer SUI Tax (KY)	167182L
40	5703100	160.98	Employer SUI Tax (KY)	167358L
40	5703100	159.7	Employer SUI Tax (KY)	167701L
40	5703100	88.04	Employer SUI Tax (KY)	168304L
40	5703100	86.41	Employer SUI Tax (KY)	169019L
40	5703100	46.83	Employer SUI Tax (KY)	169100L
40	5703100	73.53	Employer SUI Tax (KY)	169101L
40	5703100	74.25	Employer SUI Tax (KY)	169102L
40	5703100	76.74	Employer SUI Tax (KY)	169103L
40	5703100	100.37	Employer SUI Tax (KY)	169104L
40	5703100	17.6	Employer SUI Tax (KY)	169105L
40	5703100	126.67	Employer SUI Tax (KY)	169106L
40	5703100	72.56	Employer SUI Tax (KY)	169110L
40	5703100	178.12	Employer SUI Tax (KY)	169524L
40	5703100	77.07	FUTA Tax	FEFDUN 161310L
40	5703100	15.8	FUTA Tax	FEFDUN 161316L
40	5703100	97.9	FUTA Tax	FEFDUN 162736L
40	5703100	95.37	FUTA Tax	FEFDUN 162737L
40	5703100	404.9	FUTA Tax	FEFDUN 162756L
40	5703100	15.57	FUTA Tax	FEFDUN 164410L
40	5703100	21.35	FUTA Tax	FEFDUN 164988L
40	5703100	58.88	FUTA Tax	FEFDUN 165018L
40	5703100	18.86	FUTA Tax	FEFDUN 165103L
40	5703100	26.58	FUTA Tax	FEFDUN 167029L
40	5703100	100.67	FUTA Tax	FEFDUN 167145L
40	5703100	20.12	FUTA Tax	FEFDUN 167182L
40	5703100	83.56	FUTA Tax	FEFDUN 167358L
40	5703100	83.17	FUTA Tax	FEFDUN 167701L
40	5703100	3.88	FUTA Tax	FEFDUN 168304L
40	5703100	44.75	FUTA Tax	FEFDUN 169019L
40	5703100	17.43	FUTA Tax	FEFDUN 169100L
40	5703100	38.63	FUTA Tax	FEFDUN 169101L
40	5703100	38.3	FUTA Tax	FEFDUN 169102L
40	5703100	39.54	FUTA Tax	FEFDUN 169103L
40	5703100	51.77	FUTA Tax	FEFDUN 169104L
40	5703100	9.07	FUTA Tax	FEFDUN 169105L
40	5703100	65.58	FUTA Tax	FEFDUN 169106L
40	5703100	36.53	FUTA Tax	FEFDUN 169110L
40	5703100	93.12	FUTA Tax	FEFDUN 169524L
50	2112015	490.74	401(K) CATCH UP	
50	2112015	3452.72	401k Loan 1	
50	2112015	2203.59	401k Loan 2	
50	2112015	426.95	401k Loan 3	
50	2112015	139.07	401k Loan 4	
50	2112015	37.83	401k Loan 5	
50	2112015	78.7	Critical Illness	
50	2112015	10253.74	ER 401K Match	
50	2112015	29.55	Hospital Confin	
50	2112015	9.81	Legal Shield	
50	2112015	382.9	POLITICAL ACT	
50	2112015	19959.82	SALARY 401(K)	
50	2112015	63.84	Union 401K	
50	2112015	81	UNITED WAY S	
50	2112016	11.54	DEP CARE FSA	
50	2112016	828.06	HEALTH CARE FSA	
50	2112040	374.46	Garnishments WH	
50	2112050	570	Emee Stock Purch Prog	

50	2112053	7208.47	Def Comp	
50	2115300	142.77	BATH COUNTY	KYLOCL
50	2115300	39.81	BEATTYVILLE	KYLOCL
50	2115300	217.22	BEREA	KYLOCL
50	2115300	3.06	BOURBON C	KYLOCL
50	2115300	27.74	CAMARGO CITY	KYLOCL
50	2115300	1556.85	CLARK COUNTY	KYLOCL
50	2115300	18.34	CLAY CITY	KYLOCL
50	2115300	134.27	CLAY COUNTY	KYLOCL
50	2115300	20.8	CORBIN	KYLOCL
50	2115300	12689.83	Employee State Income T	KYWITH
50	2115300	5.1	ESTILL COUNT	KYLOCL
50	2115300	25504.76	FED Withholding Taxes	FEWITH
50	2115300	22130.42	FICA Withholding Taxes	FEFICA
50	2115300	27.95	JACKSON COUN	KYLOCL
50	2115300	35.14	JEFFERSONVIL	KYLOCL
50	2115300	271.78	JESSAMINE CO	KYLOCL
50	2115300	212.39	KNOX COUNTY	KYLOCL
50	2115300	160.43	LAUREL COUNTY	KYLOCL
50	2115300	3.72	LESUE COUNT	KYLOCL
50	2115300	13.55	LEXINGTON-FA	KYLOCL
50	2115300	55.72	MADISON COUN	KYLOCL
50	2115300	21.14	MENIFEE COUN	KYLOCL
50	2115300	178.81	MIDDLESBORO	KYLOCL
50	2115300	56.41	MONTGOMERY C	KYLOCL
50	2115300	347.87	NICHOLASVILL	KYLOCL
50	2115300	24.23	PINEVILLE	KYLOCL
50	2115300	55.11	POWELL COUNT	KYLOCL
50	2115300	32.9	RICHMOND	KYLOCL
50	2115300	7.38	ROBERTSON	KYLOCL
50	2115300	49.42	ROWAN COUNTY	KYLOCL
50	2115300	20.67	STANTON	KYLOCL
50	2115300	237.16	WHITLEY COUN	KYLOCL
50	2115300	46.02	WILMORE	KYLOCL
50	2139100	26648.41	ER Tax Offset	
50	2141000	188859.88	Direct Deposit	
50	5301010	12395.83	MEDICAL PRE TAX	169910
50	5301020	1434.96	DENTAL PRE TAX	169910
50	5301020	278.35	VISION PRE TAX	169910
50	5301030	10.32	DEPENDENT LIFE	169910
50	5301030	108.58	INA Accident	169910
50	5301030	365.64	OPT EMPLEE LIF	169910
50	5301030	3.44	Provident Life	169910
50	5301030	88.7	SPOUSE LIFE	169910

40	5703100	651.32	01/29/21 XWK P92	Employer Social Security Tax FEFICA	169106L
40	5703100	377.43	01/29/21 XWK P92	Employer Social Security Tax FEFICA	169110L
40	5703100	862.24	01/29/21 XWK P92	Employer Social Security Tax FEFICA	169524L
40	5703100	165.42	01/29/21 XWK P92	Employer SUI Tax (KY)	161310L
40	5703100	32.41	01/29/21 XWK P92	Employer SUI Tax (KY)	161316L
40	5703100	190.75	01/29/21 XWK P92	Employer SUI Tax (KY)	162736L
40	5703100	192.44	01/29/21 XWK P92	Employer SUI Tax (KY)	162737L
40	5703100	784.81	01/29/21 XWK P92	Employer SUI Tax (KY)	162756L
40	5703100	30.71	01/29/21 XWK P92	Employer SUI Tax (KY)	164410L
40	5703100	41.25	01/29/21 XWK P92	Employer SUI Tax (KY)	164988L
40	5703100	113.67	01/29/21 XWK P92	Employer SUI Tax (KY)	165018L
40	5703100	43.16	01/29/21 XWK P92	Employer SUI Tax (KY)	165103L
40	5703100	52.04	01/29/21 XWK P92	Employer SUI Tax (KY)	167029L
40	5703100	193.01	01/29/21 XWK P92	Employer SUI Tax (KY)	167145L
40	5703100	39.56	01/29/21 XWK P92	Employer SUI Tax (KY)	167182L
40	5703100	160.98	01/29/21 XWK P92	Employer SUI Tax (KY)	167358L
40	5703100	159.70	01/29/21 XWK P92	Employer SUI Tax (KY)	167701L
40	5703100	88.04	01/29/21 XWK P92	Employer SUI Tax (KY)	168304L
40	5703100	86.41	01/29/21 XWK P92	Employer SUI Tax (KY)	169019L
40	5703100	46.83	01/29/21 XWK P92	Employer SUI Tax (KY)	169100L
40	5703100	73.53	01/29/21 XWK P92	Employer SUI Tax (KY)	169101L
40	5703100	74.25	01/29/21 XWK P92	Employer SUI Tax (KY)	169102L
40	5703100	76.74	01/29/21 XWK P92	Employer SUI Tax (KY)	169103L
40	5703100	100.37	01/29/21 XWK P92	Employer SUI Tax (KY)	169104L
40	5703100	17.60	01/29/21 XWK P92	Employer SUI Tax (KY)	169105L
40	5703100	126.67	01/29/21 XWK P92	Employer SUI Tax (KY)	169106L
40	5703100	72.56	01/29/21 XWK P92	Employer SUI Tax (KY)	169110L
40	5703100	178.12	01/29/21 XWK P92	Employer SUI Tax (KY)	169524L
40	5703100	77.07	01/29/21 XWK P92	FUTA Tax FEFDUN	161310L
40	5703100	15.80	01/29/21 XWK P92	FUTA Tax FEFDUN	161316L
40	5703100	97.90	01/29/21 XWK P92	FUTA Tax FEFDUN	162736L
40	5703100	95.37	01/29/21 XWK P92	FUTA Tax FEFDUN	162737L
40	5703100	404.90	01/29/21 XWK P92	FUTA Tax FEFDUN	162756L
40	5703100	15.57	01/29/21 XWK P92	FUTA Tax FEFDUN	164410L
40	5703100	21.25	01/29/21 XWK P92	FUTA Tax FEFDUN	164988L
40	5703100	58.88	01/29/21 XWK P92	FUTA Tax FEFDUN	165018L
40	5703100	18.86	01/29/21 XWK P92	FUTA Tax FEFDUN	165103L
40	5703100	26.58	01/29/21 XWK P92	FUTA Tax FEFDUN	167029L
40	5703100	100.67	01/29/21 XWK P92	FUTA Tax FEFDUN	167145L
40	5703100	20.12	01/29/21 XWK P92	FUTA Tax FEFDUN	167182L
40	5703100	83.56	01/29/21 XWK P92	FUTA Tax FEFDUN	167358L
40	5703100	83.17	01/29/21 XWK P92	FUTA Tax FEFDUN	167701L
40	5703100	3.88	01/29/21 XWK P92	FUTA Tax FEFDUN	168304L
40	5703100	44.75	01/29/21 XWK P92	FUTA Tax FEFDUN	169019L
40	5703100	17.43	01/29/21 XWK P92	FUTA Tax FEFDUN	169100L
40	5703100	38.63	01/29/21 XWK P92	FUTA Tax FEFDUN	169101L
40	5703100	38.30	01/29/21 XWK P92	FUTA Tax FEFDUN	169102L
40	5703100	39.54	01/29/21 XWK P92	FUTA Tax FEFDUN	169103L
40	5703100	51.77	01/29/21 XWK P92	FUTA Tax FEFDUN	169104L
40	5703100	9.07	01/29/21 XWK P92	FUTA Tax FEFDUN	169105L
40	5703100	65.58	01/29/21 XWK P92	FUTA Tax FEFDUN	169106L
40	5703100	36.53	01/29/21 XWK P92	FUTA Tax FEFDUN	169110L
40	5703100	85.12	01/29/21 XWK P92	FUTA Tax FEFDUN	169524L
50	2112015	490.74	01/29/21 XWK P92	401K CATCH UP	
50	2112015	3,452.72	01/29/21 XWK P92	401k Loan 1	
50	2112015	2,203.59	01/29/21 XWK P92	401k Loan 2	
50	2112015	426.95	01/29/21 XWK P92	401k Loan 3	
50	2112015	139.07	01/29/21 XWK P92	401k Loan 4	
50	2112015	37.83	01/29/21 XWK P92	401k Loan 5	
50	2112015	78.70	01/29/21 XWK P92	Critical Illness	
50	2112015	10,253.74	01/29/21 XWK P92	ER 401K Match	
50	2112015	29.55	01/29/21 XWK P92	Hospital Confin	
50	2112015	9.81	01/29/21 XWK P92	Legal Shield	
50	2112015	382.90	01/29/21 XWK P92	POLITICAL ACT	
50	2112015	19,959.82	01/29/21 XWK P92	SALARY 401(K)	
50	2112015	63.84	01/29/21 XWK P92	Union 401k	
50	2112015	81.00	01/29/21 XWK P92	UNITE WAY 5	
50	2112016	11.54	01/29/21 XWK P92	DEP CARE FSA	
50	2112016	828.06	01/29/21 XWK P92	HEALTH CARE FSA	
50	2112040	374.46	01/29/21 XWK P92	Garnishments WH	
50	2112050	570.00	01/29/21 XWK P92	Emee Stock Purch Prog	
50	2112053	7,208.47	01/29/21 XWK P92	Dnf Comp	
50	2115300	142.77	01/29/21 XWK P92	BATH COUNTY KYLOCL	
50	2115300	39.81	01/29/21 XWK P92	BEATTYVILLE KYLOCL	
50	2115300	217.22	01/29/21 XWK P92	BEREA KYLOCL	
50	2115300	3.06	01/29/21 XWK P92	BOURBON C KYLOCL	
50	2115300	27.74	01/29/21 XWK P92	CAMARGO CITY KYLOCL	
50	2115300	1,556.85	01/29/21 XWK P92	CLARK COUNTY KYLOCL	
50	2115300	18.34	01/29/21 XWK P92	CLAY CITY KYLOCL	
50	2115300	134.27	01/29/21 XWK P92	CLAY COUNTY KYLOCL	
50	2115300	30.80	01/29/21 XWK P92	CORBIS KYLOCL	
50	2115300	12,689.83	01/29/21 XWK P92	Employee State Income Tax (KY) KWWITH	
50	2115300	5.10	01/29/21 XWK P92	ESTILL COUNTY KYLOCL	
50	2115300	25,504.76	01/29/21 XWK P92	FED Withholding Taxes FEWTH	
50	2115300	22,130.42	01/29/21 XWK P92	FICA Withholding Taxes FEFICA	
50	2115300	27.95	01/29/21 XWK P92	JACKSON COLUN KYLOCL	
50	2115300	35.14	01/29/21 XWK P92	JEFFERSONVIL KYLOCL	
50	2115300	271.78	01/29/21 XWK P92	JESSAMINE CO KYLOCL	
50	2115300	212.39	01/29/21 XWK P92	KNOX COUNTY KYLOCL	
50	2115300	160.43	01/29/21 XWK P92	LAUREL COUNT KYLOCL	
50	2115300	3.72	01/29/21 XWK P92	LESLIE COUNT KYLOCL	
50	2115300	13.55	01/29/21 XWK P92	LEXINGTON-FA KYLOCL	
50	2115300	55.72	01/29/21 XWK P92	MADISON COLUN KYLOCL	
50	2115300	21.14	01/29/21 XWK P92	MENIFEE COUN KYLOCL	
50	2115300	178.81	01/29/21 XWK P92	MIDDLESBORO KYLOCL	
50	2115300	56.41	01/29/21 XWK P92	MONTGOMERY C KYLOCL	
50	2115300	347.87	01/29/21 XWK P92	NICHOLASVILL KYLOCL	
50	2115300	24.23	01/29/21 XWK P92	PKNEVILLE KYLOCL	
50	2115300	55.11	01/29/21 XWK P92	POWELL COUNT KYLOCL	
50	2115300	32.90	01/29/21 XWK P92	RICHMOND KYLOCL	
50	2115300	7.38	01/29/21 XWK P92	ROBERTSON KYLOCL	
50	2115300	49.42	01/29/21 XWK P92	ROWAN COUNTY KYLOCL	
50	2115300	20.67	01/29/21 XWK P92	STANTON KYLOCL	
50	2115300	237.16	01/29/21 XWK P92	WHITLEY COLUN KYLOCL	
50	2115300	46.02	01/29/21 XWK P92	WILMORE KYLOCL	
50	2139100	26,648.41	01/29/21 XWK P92	ER Tax Offset	
50	2141000	188,859.88	01/29/21 XWK P92	Direct Deposit	

50	5301010	12,395.83	01/29/21 XWK PP2	MEDICAL PRE TAX	169910
50	5301020	1,434.96	01/29/21 XWK PP2	DENTAL PRE TAX	169910
50	5301020	278.35	01/29/21 XWK PP2	VISION PRE TAX	169910
50	5301030	10.32	01/29/21 XWK PP2	DEPENDENT LIFE	169910
50	5301030	108.58	01/29/21 XWK PP2	INA Accident	169910
50	5301030	365.64	01/29/21 XWK PP2	OPT EMPLEE LIF	169910
50	5301030	3.44	01/29/21 XWK PP2	Provident Life	169910
50	5301030	88.70	01/29/21 XWK PP2	SPOUSE LIFE	169910

682,291.34

x

682,291.34

170,354.79

40	5703100	8.72	ACCRUAL	FUTA Tax FEFDUN	169100L
40	5703100	9.43	ACCRUAL	FUTA Tax FEFDUN	165103L
40	5703100	10.06	ACCRUAL	FUTA Tax FEFDUN	167182L
40	5703100	10.68	ACCRUAL	FUTA Tax FEFDUN	164988L
40	5703100	13.29	ACCRUAL	FUTA Tax FEFDUN	167029L
40	5703100	18.27	ACCRUAL	FUTA Tax FEFDUN	169110L
40	5703100	19.15	ACCRUAL	FUTA Tax FEFDUN	169102L
40	5703100	19.32	ACCRUAL	FUTA Tax FEFDUN	169101L
40	5703100	19.77	ACCRUAL	FUTA Tax FEFDUN	169103L
40	5703100	22.38	ACCRUAL	FUTA Tax FEFDUN	169019L
40	5703100	25.89	ACCRUAL	FUTA Tax FEFDUN	169104L
40	5703100	29.44	ACCRUAL	FUTA Tax FEFDUN	165018L
40	5703100	32.79	ACCRUAL	FUTA Tax FEFDUN	169106L
40	5703100	38.54	ACCRUAL	FUTA Tax FEFDUN	161310L
40	5703100	41.59	ACCRUAL	FUTA Tax FEFDUN	167701L
40	5703100	41.78	ACCRUAL	FUTA Tax FEFDUN	167358L
40	5703100	46.56	ACCRUAL	FUTA Tax FEFDUN	169524L
40	5703100	47.69	ACCRUAL	FUTA Tax FEFDUN	162737L
40	5703100	48.95	ACCRUAL	FUTA Tax FEFDUN	162736L
40	5703100	50.34	ACCRUAL	FUTA Tax FEFDUN	167145L
40	5703100	202.45	ACCRUAL	FUTA Tax FEFDUN	162756L
40	5703100	8.80	ACCRUAL	Employer SUI Tax (KY)	169105L
40	5703100	15.36	ACCRUAL	Employer SUI Tax (KY)	164410L
40	5703100	16.21	ACCRUAL	Employer SUI Tax (KY)	161316L
40	5703100	19.78	ACCRUAL	Employer SUI Tax (KY)	167182L
40	5703100	20.63	ACCRUAL	Employer SUI Tax (KY)	164988L
40	5703100	21.58	ACCRUAL	Employer SUI Tax (KY)	165103L
40	5703100	23.42	ACCRUAL	Employer SUI Tax (KY)	169100L
40	5703100	26.02	ACCRUAL	Employer SUI Tax (KY)	167029L
40	5703100	36.28	ACCRUAL	Employer SUI Tax (KY)	169110L
40	5703100	36.77	ACCRUAL	Employer SUI Tax (KY)	169101L
40	5703100	37.13	ACCRUAL	Employer SUI Tax (KY)	169102L
40	5703100	38.37	ACCRUAL	Employer SUI Tax (KY)	169103L
40	5703100	43.21	ACCRUAL	Employer SUI Tax (KY)	169019L
40	5703100	44.02	ACCRUAL	Employer SUI Tax (KY)	168304L
40	5703100	50.19	ACCRUAL	Employer SUI Tax (KY)	169104L
40	5703100	56.84	ACCRUAL	Employer SUI Tax (KY)	165018L
40	5703100	63.34	ACCRUAL	Employer SUI Tax (KY)	169106L
40	5703100	79.85	ACCRUAL	Employer SUI Tax (KY)	167701L
40	5703100	80.49	ACCRUAL	Employer SUI Tax (KY)	167358L
40	5703100	82.71	ACCRUAL	Employer SUI Tax (KY)	161310L
40	5703100	89.06	ACCRUAL	Employer SUI Tax (KY)	169524L
40	5703100	95.38	ACCRUAL	Employer SUI Tax (KY)	162736L
40	5703100	96.22	ACCRUAL	Employer SUI Tax (KY)	162737L
40	5703100	96.51	ACCRUAL	Employer SUI Tax (KY)	167145L
40	5703100	392.41	ACCRUAL	Employer SUI Tax (KY)	162756L
40	5300120	33.40	ACCRUAL	Other Earnings	165018L
40	5300120	137.88	ACCRUAL	Other Earnings	162736L
40	5300120	165.27	ACCRUAL	Other Earnings	167701L
40	5300120	353.86	ACCRUAL	Other Earnings	169106L
40	5300120	857.02	ACCRUAL	Other Earnings	167145L
40	5300120	1,453.26	ACCRUAL	Other Earnings	162756L
50	2141050	170,354.79	ACCRUAL	XWK 5 Days Accrual	

Acct	SGTXT	Cost Ctr	Accrual
5300110	Earnings	169105L	800.00
5300110	Earnings	164410L	1,396.00
5300110	Earnings	161316L	1,473.20
5300110	Earnings	167182L	1,798.00
5300110	Earnings	164988L	1,874.80
5300110	Earnings	165103L	1,961.60
5300110	Earnings	169100L	2,128.80
5300110	Earnings	167029L	2,365.60
5300110	Earnings	169110L	3,298.40
5300110	Earnings	169101L	3,342.40
5300110	Earnings	169102L	3,374.80
5300110	Earnings	169103L	3,488.40
5300110	Earnings	169019L	3,927.56
5300110	Earnings	169104L	4,562.40
5300110	Earnings	165018L	5,133.20
5300110	Earnings	169106L	5,404.04
5300110	Earnings	167701L	7,094.00
5300110	Earnings	167358L	7,317.20
5300110	Earnings	161310L	7,519.20
5300110	Earnings	167145L	7,916.27
5300110	Earnings	169524L	8,096.40
5300110	Earnings	162736L	8,532.60
5300110	Earnings	162737L	8,747.07
5300110	Earnings	168304L	13,130.80
5300110	Earnings	162756L	34,220.01
5301130	401K Match	161316L	30.08
5301130	401K Match	169105L	32.00
5301130	401K Match	164410L	55.84
5301130	401K Match	167029L	65.01
5301130	401K Match	167182L	71.92
5301130	401K Match	164988L	74.99
5301130	401K Match	165103L	78.47
5301130	401K Match	169102L	79.91
5301130	401K Match	169100L	85.15
5301130	401K Match	169110L	86.72
5301130	401K Match	169101L	101.98
5301130	401K Match	169103L	113.30
5301130	401K Match	169104L	132.50
5301130	401K Match	169019L	149.79
5301130	401K Match	165018L	205.32
5301130	401K Match	169106L	216.16
5301130	401K Match	162736L	237.62
5301130	401K Match	161310L	256.47
5301130	401K Match	167701L	258.23
5301130	401K Match	167145L	265.70
5301130	401K Match	167358L	292.70
5301130	401K Match	169524L	312.67
5301130	401K Match	162737L	340.46
5301130	401K Match	168304L	381.07
5301130	401K Match	162756L	1,202.87
5703100	Employer Medicare Tax FEFICA	169105L	10.96
5703100	Employer Medicare Tax FEFICA	164410L	18.82
5703100	Employer Medicare Tax FEFICA	161316L	19.09
5703100	Employer Medicare Tax FEFICA	167182L	24.32
5703100	Employer Medicare Tax FEFICA	164988L	25.80
5703100	Employer Medicare Tax FEFICA	165103L	27.97
5703100	Employer Medicare Tax FEFICA	169100L	29.69
5703100	Employer Medicare Tax FEFICA	167029L	32.12
5703100	Employer Medicare Tax FEFICA	169110L	44.14
5703100	Employer Medicare Tax FEFICA	169102L	46.28
5703100	Employer Medicare Tax FEFICA	169101L	46.68
5703100	Employer Medicare Tax FEFICA	169103L	47.78
5703100	Employer Medicare Tax FEFICA	169019L	54.08
5703100	Employer Medicare Tax FEFICA	169104L	62.56
5703100	Employer Medicare Tax FEFICA	165018L	71.15
5703100	Employer Medicare Tax FEFICA	169106L	79.24
5703100	Employer Medicare Tax FEFICA	167701L	100.50
5703100	Employer Medicare Tax FEFICA	167358L	100.97
5703100	Employer Medicare Tax FEFICA	161310L	102.62
5703100	Employer Medicare Tax FEFICA	169524L	112.52
5703100	Employer Medicare Tax FEFICA	162736L	118.30
5703100	Employer Medicare Tax FEFICA	162737L	121.54
5703100	Employer Medicare Tax FEFICA	167145L	121.64
5703100	Employer Medicare Tax FEFICA	168304L	189.35
5703100	Employer Medicare Tax FEFICA	162756L	489.26
5703100	Employer Social Security Tax FEFICA	169105L	46.86
5703100	Employer Social Security Tax FEFICA	164410L	80.47
5703100	Employer Social Security Tax FEFICA	161316L	81.62
5703100	Employer Social Security Tax FEFICA	167182L	103.98
5703100	Employer Social Security Tax FEFICA	164988L	110.30
5703100	Employer Social Security Tax FEFICA	165103L	119.58
5703100	Employer Social Security Tax FEFICA	169100L	126.95
5703100	Employer Social Security Tax FEFICA	167029L	137.32
5703100	Employer Social Security Tax FEFICA	169110L	188.72
5703100	Employer Social Security Tax FEFICA	169103L	196.16
5703100	Employer Social Security Tax FEFICA	169102L	197.88
5703100	Employer Social Security Tax FEFICA	169101L	199.61
5703100	Employer Social Security Tax FEFICA	169019L	231.22
5703100	Employer Social Security Tax FEFICA	169104L	232.49
5703100	Employer Social Security Tax FEFICA	165018L	304.22
5703100	Employer Social Security Tax FEFICA	169106L	325.66
5703100	Employer Social Security Tax FEFICA	167701L	424.74
5703100	Employer Social Security Tax FEFICA	167358L	431.73
5703100	Employer Social Security Tax FEFICA	161310L	438.80
5703100	Employer Social Security Tax FEFICA	169524L	481.12

Acct		
0	211...	211...
211...	211...	211...
211...	211...	213...
214...	530...	530...
530...	530...	530...
530...	570...	214...
214...	214...	530...
530...	530...	530...
530...	530...	

SGTXT	
401K Match	Earnings
Employer ...	Employer S...
Employer S...	FUTA Tax F...
Other Earni...	
1248/1260...	401(K) CAT...
401k Loan 1	401k Loan 2
401k Loan 3	401k Loan 4
401k Loan 5	401k Loan 6
401k Loan 7	A08 401k P...
A08 401k P...	ACCIDENT
ALCO PARK...	ALQUIPPA ...
ALLEGHEN...	ALTOONA ...
ANNUAL IN...	ARMSTRO...
AVON LAK...	BATH COU...
BEATTYVIL...	BELLEVUE ...
BEDELA KVI	BETHLE DA

5703100	Employer Social Security Tax FEFICA	167145L	490.64
5703100	Employer Social Security Tax FEFICA	162736L	505.83
5703100	Employer Social Security Tax FEFICA	162737L	519.66
5703100	Employer Social Security Tax FEFICA	168304L	809.64
5703100	Employer Social Security Tax FEFICA	162756L	2,092.00
5703100	FUTA Tax FEFDUN	168304L	1.94
5703100	FUTA Tax FEFDUN	169105L	4.54
5703100	FUTA Tax FEFDUN	164410L	7.79
5703100	FUTA Tax FEFDUN	161316L	7.90
5703100	FUTA Tax FEFDUN	169100L	8.72
5703100	FUTA Tax FEFDUN	165103L	9.43
5703100	FUTA Tax FEFDUN	167182L	10.06
5703100	FUTA Tax FEFDUN	164988L	10.68
5703100	FUTA Tax FEFDUN	167029L	13.29
5703100	FUTA Tax FEFDUN	169110L	18.27
5703100	FUTA Tax FEFDUN	169102L	19.15
5703100	FUTA Tax FEFDUN	169101L	19.32
5703100	FUTA Tax FEFDUN	169103L	19.77
5703100	FUTA Tax FEFDUN	169019L	22.38
5703100	FUTA Tax FEFDUN	169104L	25.89
5703100	FUTA Tax FEFDUN	165018L	29.44
5703100	FUTA Tax FEFDUN	169106L	32.79
5703100	FUTA Tax FEFDUN	161310L	38.54
5703100	FUTA Tax FEFDUN	167701L	41.59
5703100	FUTA Tax FEFDUN	167358L	41.78
5703100	FUTA Tax FEFDUN	169524L	46.56
5703100	FUTA Tax FEFDUN	162737L	47.69
5703100	FUTA Tax FEFDUN	162736L	48.95
5703100	FUTA Tax FEFDUN	167145L	50.34
5703100	FUTA Tax FEFDUN	162756L	202.45
5703100	Employer SUI Tax (KY)	169105L	8.80
5703100	Employer SUI Tax (KY)	164410L	15.36
5703100	Employer SUI Tax (KY)	161316L	16.21
5703100	Employer SUI Tax (KY)	167182L	19.78
5703100	Employer SUI Tax (KY)	164988L	20.63
5703100	Employer SUI Tax (KY)	165103L	21.58
5703100	Employer SUI Tax (KY)	169100L	23.42
5703100	Employer SUI Tax (KY)	167029L	26.02
5703100	Employer SUI Tax (KY)	169110L	36.28
5703100	Employer SUI Tax (KY)	169101L	36.77
5703100	Employer SUI Tax (KY)	169102L	37.13
5703100	Employer SUI Tax (KY)	169103L	38.37
5703100	Employer SUI Tax (KY)	169019L	43.21
5703100	Employer SUI Tax (KY)	168304L	44.02
5703100	Employer SUI Tax (KY)	169104L	50.19
5703100	Employer SUI Tax (KY)	165018L	56.84
5703100	Employer SUI Tax (KY)	169106L	63.34
5703100	Employer SUI Tax (KY)	167701L	79.85
5703100	Employer SUI Tax (KY)	167358L	80.49
5703100	Employer SUI Tax (KY)	161310L	82.71
5703100	Employer SUI Tax (KY)	169524L	89.06
5703100	Employer SUI Tax (KY)	162736L	95.38
5703100	Employer SUI Tax (KY)	162737L	96.22
5703100	Employer SUI Tax (KY)	167145L	96.51
5703100	Employer SUI Tax (KY)	162756L	392.41
5300120	Other Earnings	165018L	33.40
5300120	Other Earnings	162736L	137.88
5300120	Other Earnings	167701L	165.27
5300120	Other Earnings	169106L	353.86
5300120	Other Earnings	167145L	857.02
5300120	Other Earnings	162756L	1,453.26
Grand Total			170,354.79

#####

HEADER DATA														Posting Key	Account	Special GL Indicator	Amount	Tax Code	Tax Jur.	Bus Area	Assignment	Text	Cost Center	Profit Center	Order	Pay terms	WBS Element	
NEW_DOC	BLDAT	BUDAT	MONAT	BLART	BUKRS	WAERS	KURSF	XBLNR	BKTX	XMWST	STOBT	STGRD	NEWS	NEWKO	NEWUM	WRBTR	MWSKZ	TXJCD	GSBER	ZUONR	SGTXT	KOSTL	PRCTR	AUFNR	ZTERM	PROJK		
X	1/31/2021	1/31/2021		1 AC		1000	USD		RECORD IT ME ACCRUALS		RECORD IT ME ACCRUALS																	
														40	5304340		0.00				SAP CRB and BOB Licenses	SAP						CRB license.3
														40	5304340		0.00				Microsoft licenses	CDW						SIP.MSM365.S103
														40	5304340		0.00				Servers	CDW						SIP.DELL-5105
														40	5304340		0.00				Storage array	CDW						7000P.20.10.SIP
														40	5304340		0.00				Backup device	CDW						7000P.20.9.SIP
														40	5304340		0.00				MIAgent CRM Software	Avertra - MIAgent Software						MIagent.ph1.3
														40	5304340		0.00				Sharepoint Licenses	Del						SHARPPOINT.3
														40	5303315		0.00				SCADA Upgrade	AVEVA						SCADA.GHMS.2
														40	5303315		102000.00				Outside Services	IDI - Operations Project Management System						CPMS.PHS.2
														40	5303315		10000.00				Outside Services	SAP - Billing Schema Consolidation						SAP.BILLING.2
														40	5303315		125000.00				Outside Services	IDI - Workforce Optimization						WFO.PHS.2
														40	5303315		0.00				Outside Services	IDI - UFG						UFG.SEGMENT.2
														40	5303315		140000.00				Outside Services	IDI - Construction						S0020
														40	5303315		0.00				Outside Services	Ramtech - AaBalt						S0020
														40	5303315		15000.00				Outside Services	Itheres Construction						S0020
														40	5303315		85000.00				Outside Services	IK - EAM Redesign						SIP.EAM.REDESIGN.2
														40	5303315		75000.00				Outside Services	IBM - EAM Redesign						SIP.EAM.REDESIGN.2
														40	5303315		573313.00				Outside Services	KPMG- EAM Redesign						SIP.EAM.REDESIGN.2
														40	5303315		53731.00				Outside Services Portal Project	PowerPlan - EAM Redesign						SIP.EAM.REDESIGN.2
														40	5303315		4000.00				Outside Services	Peak - Rates Interrogatory Manager						INTER.MGR.2
														40	5303315		0.00				Outside Services	Rblastpoint - Billing Persona						DELIND.CUST.2
														40	5303315		15000.00				Outside Services	Ramtech - Design Pipe						DESIGN.PIPE.2
														40	5303315		0.00				Outside Services	UDC - Roadmap						GAS.OUTAGE.2
														40	5303315		80000.00				Outside Services	IDI - CRM Replacement Project						CRM.PH2.2
														40	5303315		30000.00				Outside Services	IDI - Contract Management Project						SIP.CONTR.MGT.2
														40	5303315		0.00				Outside Services	SAP - S4/HANA Project						SAP.S4.HANA.2
														40	5303315		53000.00				Balance for enhancements that are nearing	Testa - CRM Replacement Project						CRM.PH2.2
														40	5303315		0.00				Outside Services	Hyland - Perceptive Upgrade						PERCEP.UPGRD.2
														40	5303315		15000.00				Outside Services	ITERES - support						CP.APLLALL
														40	5303315		200000.00				Outside Services	IDI - Support						CP.APLLALL
														40	5303315		25000.00				Outside Services	IBM - Support						CP.APLLALL
														40	5303315		0.00				Outside Services	Itheres - Support						CP.APLLALL
														40	5303315		18000.00				Outside Services	Marvel - Support						CP.APLLALL
														40	5303315		0.00				Outside Services	Testa						CP.APLLALL
														40	5303120		0.00				SAP Maintenance	SAP Maintenance						CP.APLLALL
														40	5303315		0.00				Security Assessment	Optiv						CP.IT.ALL
														40	5303315		0.00				Outside Services	Peak - Support						CP.IT.ALL
														40	5303315		0.00				Outside Services	Schneider Downs						CP.IT.ALL
														40	5303315		0.00				Incident Response Services	Versatile						CP.IT.ALL
														40	5303315		0.00				Outside Services	Ascent Data						CP.IT.ALL
														40	5303315		0.00				EDT - Translation Services	Secure Works						CP.APLLALL
														40	5303315		4000.00				EDI - Translation Services	0 Peak - Support						CP.APLLALL
														40	5303315		10250.00				EDI - Translation Services	GXS						CP.APLLALL
														40	5303315		11000.00					0 DataTran						CP.APLLALL
														40	5303315		25000.00				Idisc support	IDI - Infrastructure						CP.IT.ALL
														40	5303315		0.00				Outside Services	Shl						CP.TELECOM.ALL
														40	5309020		75000.00					0 Verizon - Business						CP.TELECOM.ALL
														40	5309020		50000.00					0 Century Link						CP.TELECOM.ALL
														40	5309020		90000.00					0 Verizon - Wireless						CP.TELECOM.ALL
														50	211910		0.00					PNG - IT ACCRUALS						CP.TELECOM.ALL
														50	2199900		1890294.00					ESTIMATES						P10001
														40	5303315		15000.00				Outside Services	SAP - Delta Project						SW.DELTA.CRB.2
														40	5303315		13400.00				Outside Services	IBM - Delta Project						SW.DELTA.CRB.2
														40	5303315		45000.00				Outside Services	IDI - Delta Project						SW.DELTA.CRB.2
														40	5303315		15000.00				Outside Services	Popovich - Delta Project						SW.DELTA.CRB.2
														40	5303315		0.00				Outside Services	Ramtech - Delta Project						SW.DELTA.CRB.2
														40	5303315		0.00				Outside Services	PowerPlan						DELTA.PWRITAX.2
														40	5303315		0.00				Outside Services	Ramtech - GIS						SW.DELTA.CRB.2
														50	2199900		88400.00					ESTIMATES						SW.DELTA.CRB.2
														50	211910		0.00					HAVE INVOICE						DELTA - IT ACCRUALS

IT Accruals January 2021

PNG Accruals

Supplier	Accrued for January	Actual Invoice	Cost Center/WBS	GL	O&M or Cap	Comments
SAP	\$ -	N	CRB license.3	5304340	Cap	SAP CRB and BOBI licenses
CDW	\$ -	N	SIP.MSM365.5103	5304340	Cap	Microsoft licenses
CDW	\$ -	N	SIP.DELL.5103	5304340	Cap	Servers
CDW	\$ -	N	7000P.20.10.SIP	5304340	Cap	Storage array
CDW	\$ -	N	7000P.20.9.SIP	5304340	Cap	Backup device
Avertra - MiAgent Software	\$ -	N	Miagent.ph1.3	5304340	Cap	MiAgent CRM Software
Dell	\$ -	N	SHAREPOINT.3	5304340	Cap	Sharepoint Licenses
AVEVA	\$ -	N	SCADA.GMAS.2	5303315	Cap	SCADA Upgrade
IDI - Operations Project Management System	\$ 102,000	N	CPMS.PH5.2	5303315	Cap	Outside Services
SAP - Billing Schema Consolidation	\$ 10,000	N	SAP.BILLING.2	5303315	Cap	Outside Services
IDI - Workforce Optimization	\$ 125,000	N	WFO.PH6.2	5303315	Cap	Outside Services
IDI - UFG	\$ -	N	UFG.SEGMENT.2	5303315	Cap	Outside Services
IDI - Construction	\$ 140,000	N	50020	5303315	Cap	Outside Services
Ramtech - AsBuilt	\$ -	N	50020	5303315	Cap	Outside Services
Iteres Construction	\$ 15,000	N	50020	5303315	Cap	Outside Services
IDI- EAM Redesign	\$ 85,000	N	SIP.EAM.REDESIGN.2	5303315	Cap	Outside Services
IBM- EAM Redesign	\$ 75,000	N	SIP.EAM.REDESIGN.2	5303315	Cap	Outside Services
KPMG- EAM Redesign	\$ 573,313	N	SIP.EAM.REDESIGN.2	5303315	Cap	Outside Services
PowerPlan - EAM Redesign	\$ 53,731	N	SIP.EAM.REDESIGN.2	5303315	CAP	Outside Services Portal Project
Peak - Rates Interrogatory Manager	\$ 4,000	N	INTER.MGR.2	5303315	CAP	Outside Services
Blastpoint - Billing Persona	\$ -	N	DELING.CUST.2	5303315	CAP	Outside Services
Ramtech - Design Pipe	\$ 15,000	N	DESIGN.PIPE.2	5303315	CAP	Outside Services
UDC - Roadmap	\$ -	N	GAS.OUTAGE.2	5303315	CAP	Outside Services
IDI - CRM Replacement Project	\$ 85,000	N	CRM.PH2.2	5303315	CAP	Outside Services
IDI - Contract Management Project	\$ 30,000	N	SIP.CONT.MGT.2	5303315	CAP	Outside Services
SAP - S4/HANA Project	\$ -	N	SAP.S4.HANA.2	5303315	CAP	Outside Services
Testa - CRM Replacement Project	\$ 53,000	N	CRM.PH2.2	5303315	CAP	Balance for enhancements that are nearing completion
Hyland - Perceptive Upgrade	\$ -	N	PERCEP.UPGRD.2	5303315	Cap	Outside Services
ITERES - support	\$ 15,000	N	CP.APPL.ALL	5303315	O&M	Outside Services
IDI - Support	\$ 200,000	N	CP.APPL.ALL	5303315	O&M	Outside Services
IBM - Support	\$ 25,000	N	CP.APPL.ALL	5303315	O&M	Outside Services
Iteres - Support	\$ -	N	CP.APPL.ALL	5303315	O&M	Outside Services
Marvel - Support	\$ 19,000	N	CP.APPL.ALL	5303315	O&M	Outside Services
Testa	\$ -	N	CP.APPL.ALL	5303315	O&M	Outside Services
SAP Maintenance	\$ -	N	CP.APPL.ALL	5303120	O&M	SAP Maintenance
Optiv	\$ -	N	CP.IT.ALL	5303315	O&M	Security Assessment
Peak - Support	\$ -	N	CP.IT.ALL	5303315	O&M	Outside Services
Schneider Downs	\$ -	N	CP.IT.ALL	5303315	O&M	Outside Services
Versatile	\$ -	N	CP.IT.ALL	5303315	O&M	Incident Response Services
Ascent Data	\$ -	N	CP.IT.ALL	5303315	O&M	Outside Services
Secure Works	\$ -	N	CP.APPL.ALL	5303315	O&M	EDI - Translation Services
Peak - Support	\$ 4,000	N	CP.APPL.ALL	5303315	O&M	
GXS	\$ 10,250	N	CP.APPL.ALL	5303315	O&M	EDI - Translation Services
DataTran	\$ 11,000	N	CP.APPL.ALL	5303315	O&M	
IDI - Infrastructure	\$ 25,000	N	CP.IT.ALL	5303315	O&M	Jdisc support
SHI	\$ -	N	CP.TELECOM.ALL	5303315	O&M	Outside Services
Verizon - Business	\$ 75,000	N	CP.TELECOM.ALL	5309020	O&M	
Century Link	\$ 50,000	N	CP.TELECOM.ALL	5309020	O&M	
Verizon - Wireless	\$ 90,000	N	CP.TELECOM.ALL	5309020	O&M	
SAP - Delta Project	\$ 15,000	N	SW.DELTA.CRB.2	5303315	Cap	Outside Services
IBM - Delta Project	\$ 13,400	N	SW.DELTA.CRB.2	5303315	Cap	Outside Services
IDI - Delta Project	\$ 45,000	N	SW.DELTA.CRB.2	5303315	Cap	Outside Services
Popovich - Delta Project	\$ 15,000	N	SW.DELTA.CRB.2	5303315	Cap	Outside Services
Ramtech - Delta Project	\$ -	N	SW.DELTA.CRB.2	5303315	Cap	Outside Services
PowerPlan	\$ -	N	DELTA.PWRTAX.2	5303315	Cap	Outside Services
Ramtech - GIS	\$ -	N	SW.DELTA.CRB.2	5303315	Cap	Outside Services
	\$ 1,978,694					

Cost Center/WBS	Amount
SIP.MSM365.5103	\$ -
7000P.20.9.SIP	\$ -
7000P.20.10.SIP	\$ -
SCADA.GMAS.2	\$ -
CRM.PH2.2	\$ 138,000
GAS.OUTAGE.2	\$ -
CPMS.PH5.2	\$ 102,000
ASBUILT.2	\$ -
50020	\$ 155,000
SIP.EAM.REDESIGN.2	\$ 787,044
SW.DELTA.CRB.2	\$ 88,400
WFO.PH6.2	\$ 125,000
SAP.BILLING.2	\$ 10,000
SIP.CONT.MGT.2	\$ 30,000
INTER.MGR.2	\$ 4,000
DELTA.PWRTAX.2 / 530331	\$ -
UFG.SEGMENT.2	\$ -
DESIGN.PIPE.2 / 5303315	\$ 15,000
CP.TELECOM.ALL - 5309020	\$ 215,000
CP.TELECOM.ALL - 5303315	\$ -
CP.IT.ALL - 5303315	\$ 25,000
CP.IT.ALL - 5304340	\$ -
CP.IT.ALL - 5303120	\$ -
CP.APPL.ALL - 5303315	\$ 284,250
CP.APPL.ALL - 5303120	\$ -
	\$ 1,978,694
	\$ -

Document Number	2200000012	Company Code	1600	Fiscal Year	2021
Document Date	02/28/2021	Posting Date	02/28/2021	Period	2
Reference	BONUS ACCRUAL	Cross-Comp.No.			
Currency	USD	Texts Exist	<input type="checkbox"/>	Ledger Group	

CoCd	Itm	Key	Account	Description	Amount	Curr.	Text	Tx Tax Jur.	Profit Ctr	WBS Elem.	Order Quantity	Cost Ctr
1600	1	40	530018	Sal-Annual Incen	70,688.00	USD	BONUS ACCRUAL		P160001			169935
	2	50	214120	Accr'd Annual In	70,688.00-	USD	BONUS ACCRUAL					
					0.00	USD						

Code: XWK
Company: 1600
Cycle: Non-Union
PR # 4 Input field

Pay Date 2/26/2021
Posting Period 2/26/2021
Assignment 02/26/21 XWK PP4

Pay Period

Beg Date 2/7/2021
End Date 2/20/2021

Accrual days to EOM

Beg Date 2/20/2021 If NA - no accrual necessary - post regular JE only
End Date 2/28/2021 If NA - no accrual necessary - post regular JE only
Days to Accrue 5 If NA - no accrual necessary - post regular JE only

Total Accr Days 5

Reference XWK 5 Days Accrual

Notes:
Update cell B4 for the ADP payroll number
All other fields should self populate.
Necessary items will flow over to other tabs.
You will see NA in cells B16 - B18 for mid month pay periods that don't require an accrual.

Update je & Accr Workpaper tab to adjust for # of rows on csv file.

If you decide to use the WP Pivot, update data source for the number of rows in the Accr Workpaper file

40	5301130	625.33	401K Match	169524L
40	5703100	377.03	Employer Medicare Tax	FEFICA 161310L
40	5703100	38.18	Employer Medicare Tax	FEFICA 161316L
40	5703100	233.12	Employer Medicare Tax	FEFICA 162736L
40	5703100	243.07	Employer Medicare Tax	FEFICA 162737L
40	5703100	1002.37	Employer Medicare Tax	FEFICA 162756L
40	5703100	37.64	Employer Medicare Tax	FEFICA 164410L
40	5703100	53.45	Employer Medicare Tax	FEFICA 164988L
40	5703100	147.74	Employer Medicare Tax	FEFICA 165018L
40	5703100	55.93	Employer Medicare Tax	FEFICA 165103L
40	5703100	64.23	Employer Medicare Tax	FEFICA 167029L
40	5703100	243.28	Employer Medicare Tax	FEFICA 167145L
40	5703100	48.63	Employer Medicare Tax	FEFICA 167182L
40	5703100	192.92	Employer Medicare Tax	FEFICA 167358L
40	5703100	201.95	Employer Medicare Tax	FEFICA 167701L
40	5703100	378.74	Employer Medicare Tax	FEFICA 168304L
40	5703100	108.15	Employer Medicare Tax	FEFICA 169019L
40	5703100	59.38	Employer Medicare Tax	FEFICA 169100L
40	5703100	94.34	Employer Medicare Tax	FEFICA 169101L
40	5703100	93.12	Employer Medicare Tax	FEFICA 169102L
40	5703100	95.55	Employer Medicare Tax	FEFICA 169103L
40	5703100	125.12	Employer Medicare Tax	FEFICA 169104L
40	5703100	21.92	Employer Medicare Tax	FEFICA 169105L
40	5703100	153.45	Employer Medicare Tax	FEFICA 169106L
40	5703100	88.69	Employer Medicare Tax	FEFICA 169110L
40	5703100	225.04	Employer Medicare Tax	FEFICA 169524L
40	5703100	1612.11	Employer Social Security Tax	FEFICA 161310L
40	5703100	163.24	Employer Social Security Tax	FEFICA 161316L
40	5703100	996.8	Employer Social Security Tax	FEFICA 162736L
40	5703100	912.94	Employer Social Security Tax	FEFICA 162737L
40	5703100	4248.02	Employer Social Security Tax	FEFICA 162756L
40	5703100	160.94	Employer Social Security Tax	FEFICA 164410L
40	5703100	228.52	Employer Social Security Tax	FEFICA 164988L
40	5703100	631.71	Employer Social Security Tax	FEFICA 165018L
40	5703100	239.16	Employer Social Security Tax	FEFICA 165103L
40	5703100	274.64	Employer Social Security Tax	FEFICA 167029L
40	5703100	1040.22	Employer Social Security Tax	FEFICA 167145L
40	5703100	207.95	Employer Social Security Tax	FEFICA 167182L
40	5703100	824.92	Employer Social Security Tax	FEFICA 167358L
40	5703100	863.52	Employer Social Security Tax	FEFICA 167701L
40	5703100	1619.42	Employer Social Security Tax	FEFICA 168304L
40	5703100	462.43	Employer Social Security Tax	FEFICA 169019L
40	5703100	253.89	Employer Social Security Tax	FEFICA 169100L
40	5703100	403.39	Employer Social Security Tax	FEFICA 169101L
40	5703100	398.16	Employer Social Security Tax	FEFICA 169102L
40	5703100	408.57	Employer Social Security Tax	FEFICA 169103L
40	5703100	534.98	Employer Social Security Tax	FEFICA 169104L
40	5703100	93.72	Employer Social Security Tax	FEFICA 169105L
40	5703100	656.15	Employer Social Security Tax	FEFICA 169106L
40	5703100	379.24	Employer Social Security Tax	FEFICA 169110L
40	5703100	962.24	Employer Social Security Tax	FEFICA 169524L
40	5703100	118.03	Employer SUI Tax (KY)	161310L
40	5703100	32.41	Employer SUI Tax (KY)	161316L
40	5703100	188.12	Employer SUI Tax (KY)	162736L
40	5703100	111.55	Employer SUI Tax (KY)	162737L
40	5703100	798.45	Employer SUI Tax (KY)	162756L
40	5703100	29.96	Employer SUI Tax (KY)	164410L
40	5703100	42.65	Employer SUI Tax (KY)	164988L
40	5703100	83.68	Employer SUI Tax (KY)	165018L
40	5703100	31.13	Employer SUI Tax (KY)	167029L
40	5703100	193.01	Employer SUI Tax (KY)	167145L
40	5703100	3.43	Employer SUI Tax (KY)	167182L
40	5703100	123.93	Employer SUI Tax (KY)	167358L
40	5703100	136.48	Employer SUI Tax (KY)	167701L
40	5703100	86.41	Employer SUI Tax (KY)	169019L
40	5703100	74.28	Employer SUI Tax (KY)	169101L
40	5703100	74.67	Employer SUI Tax (KY)	169102L

40	5703100	76.74	Employer SUI Tax (KY)	169103L
40	5703100	100.37	Employer SUI Tax (KY)	169104L
40	5703100	17.6	Employer SUI Tax (KY)	169105L
40	5703100	122.86	Employer SUI Tax (KY)	169106L
40	5703100	72.89	Employer SUI Tax (KY)	169110L
40	5703100	150.27	Employer SUI Tax (KY)	169524L
40	5703100	24.02	FUTA Tax	FEFDUN 161310L
40	5703100	15.8	FUTA Tax	FEFDUN 161316L
40	5703100	96.46	FUTA Tax	FEFDUN 162736L
40	5703100	2.21	FUTA Tax	FEFDUN 162737L
40	5703100	305.79	FUTA Tax	FEFDUN 162756L
40	5703100	9.19	FUTA Tax	FEFDUN 164988L
40	5703100	38.77	FUTA Tax	FEFDUN 165018L
40	5703100	8.15	FUTA Tax	FEFDUN 167029L
40	5703100	36.07	FUTA Tax	FEFDUN 167145L
40	5703100	44.33	FUTA Tax	FEFDUN 167358L
40	5703100	60.06	FUTA Tax	FEFDUN 167701L
40	5703100	26.82	FUTA Tax	FEFDUN 169019L
40	5703100	30.77	FUTA Tax	FEFDUN 169101L
40	5703100	27.87	FUTA Tax	FEFDUN 169102L
40	5703100	30.17	FUTA Tax	FEFDUN 169103L
40	5703100	30.27	FUTA Tax	FEFDUN 169104L
40	5703100	9.07	FUTA Tax	FEFDUN 169105L
40	5703100	37.53	FUTA Tax	FEFDUN 169106L
40	5703100	28.85	FUTA Tax	FEFDUN 169110L
40	5703100	30.31	FUTA Tax	FEFDUN 169524L
50	2112015	490.74	401(K) CATCH UP	
50	2112015	3452.72	401k Loan 1	
50	2112015	2159.93	401k Loan 2	
50	2112015	415.27	401k Loan 3	
50	2112015	139.07	401k Loan 4	
50	2112015	37.83	401k Loan 5	
50	2112015	63.84	ACCIDENT INS	
50	2112015	78.7	Critical Illness	
50	2112015	10071.77	ER 401K Match	
50	2112015	29.55	Hospital Confin	
50	2112015	9.81	Legal Shield	
50	2112015	382.9	POLITICAL ACT	
50	2112015	19718.48	SALARY 401(K)	
50	2112015	81	UNITED WAY \$	
50	2112016	11.54	DEP CARE FSA	
50	2112016	828.06	HEALTH CARE FSA	
50	2112040	374.46	Garnishments WH	
50	2112050	625	Emee Stock Purch Prog	
50	2112053	7208.47	Def Comp	
50	2115300	139.86	BATH COUNTY	KYLOCL
50	2115300	39.81	BEATTYVILLE	KYLOCL
50	2115300	221.69	BEREA	KYLOCL
50	2115300	3.06	BOURBON C	KYLOCL
50	2115300	27.74	CAMARGO CITY	KYLOCL
50	2115300	1740.27	CLARK COUNTY	KYLOCL
50	2115300	18.34	CLAY CITY	KYLOCL
50	2115300	137.77	CLAY COUNTY	KYLOCL
50	2115300	20.8	CORBIN	KYLOCL
50	2115300	13340.96	Employee State Income Tax (KY)	KYWITH
50	2115300	5.1	ESTILL COUNT	KYLOCL
50	2115300	28401.78	FED Withholding Taxes	FEWITH
50	2115300	23124.25	FICA Withholding Taxes	FEFICA
50	2115300	27.95	JACKSON COUN	KYLOCL
50	2115300	35.14	JEFFERSONVIL	KYLOCL
50	2115300	268.98	JESSAMINE CO	KYLOCL
50	2115300	213.71	KNOX COUNTY	KYLOCL
50	2115300	156.18	LAUREL COUNT	KYLOCL
50	2115300	3.72	LESLIE COUNT	KYLOCL
50	2115300	13.55	LEXINGTON-FA	KYLOCL
50	2115300	55.72	MADISON COUN	KYLOCL
50	2115300	25.5	MENIFEE COUN	KYLOCL

50	2115300	171.47	MIDDLESBORO	KYLOCL	
50	2115300	56.41	MONTGOMERY C	KYLOCL	
50	2115300	343.68	NICHOLASVILL	KYLOCL	
50	2115300	24.23	PINEVILLE	KYLOCL	
50	2115300	55.11	POWELL COUNT	KYLOCL	
50	2115300	32.9	RICHMOND	KYLOCL	
50	2115300	7.38	ROBERTSON	KYLOCL	
50	2115300	50.58	ROWAN COUNTY	KYLOCL	
50	2115300	20.67	STANTON	KYLOCL	
50	2115300	250.77	WHITLEY COUN	KYLOCL	
50	2115300	46.02	WILMORE	KYLOCL	
50	2139100	26521.35	ER Tax Offset		
50	2141000	197471.73	Direct Deposit		
50	5301010	12421.31	MEDICAL PRE TAX		169910
50	5301020	1440.89	DENTAL PRE TAX		169910
50	5301020	276.61	VISION PRE TAX		169910
50	5301030	10.32	DEPENDENT LIFE		169910
50	5301030	108.58	INA Accident		169910
50	5301030	365.64	OPT EMPLEE LIF		169910
50	5301030	3.44	Provident Life		169910
50	5301030	88.7	SPOUSE LIFE		169910

40	5703100	192.92	02/26/21 XWK PP4	Employer Medicare Tax FEFICA	167358L
40	5703100	201.95	02/26/21 XWK PP4	Employer Medicare Tax FEFICA	167701L
40	5703100	378.74	02/26/21 XWK PP4	Employer Medicare Tax FEFICA	168304L
40	5703100	108.15	02/26/21 XWK PP4	Employer Medicare Tax FEFICA	169019L
40	5703100	59.38	02/26/21 XWK PP4	Employer Medicare Tax FEFICA	169100L
40	5703100	94.34	02/26/21 XWK PP4	Employer Medicare Tax FEFICA	169101L
40	5703100	93.12	02/26/21 XWK PP4	Employer Medicare Tax FEFICA	169102L
40	5703100	95.55	02/26/21 XWK PP4	Employer Medicare Tax FEFICA	169103L
40	5703100	125.12	02/26/21 XWK PP4	Employer Medicare Tax FEFICA	169104L
40	5703100	21.92	02/26/21 XWK PP4	Employer Medicare Tax FEFICA	169105L
40	5703100	153.45	02/26/21 XWK PP4	Employer Medicare Tax FEFICA	169106L
40	5703100	88.69	02/26/21 XWK PP4	Employer Medicare Tax FEFICA	169110L
40	5703100	225.04	02/26/21 XWK PP4	Employer Medicare Tax FEFICA	169524L
40	5703100	1,612.11	02/26/21 XWK PP4	Employer Social Security Tax FEFICA	161310L
40	5703100	163.24	02/26/21 XWK PP4	Employer Social Security Tax FEFICA	161316L
40	5703100	996.80	02/26/21 XWK PP4	Employer Social Security Tax FEFICA	162736L
40	5703100	912.94	02/26/21 XWK PP4	Employer Social Security Tax FEFICA	162737L
40	5703100	4,248.02	02/26/21 XWK PP4	Employer Social Security Tax FEFICA	162756L
40	5703100	160.94	02/26/21 XWK PP4	Employer Social Security Tax FEFICA	164410L
40	5703100	228.52	02/26/21 XWK PP4	Employer Social Security Tax FEFICA	164988L
40	5703100	631.71	02/26/21 XWK PP4	Employer Social Security Tax FEFICA	165018L
40	5703100	239.16	02/26/21 XWK PP4	Employer Social Security Tax FEFICA	165103L
40	5703100	274.64	02/26/21 XWK PP4	Employer Social Security Tax FEFICA	167029L
40	5703100	1,040.22	02/26/21 XWK PP4	Employer Social Security Tax FEFICA	167145L
40	5703100	207.95	02/26/21 XWK PP4	Employer Social Security Tax FEFICA	167182L
40	5703100	824.92	02/26/21 XWK PP4	Employer Social Security Tax FEFICA	167358L
40	5703100	863.52	02/26/21 XWK PP4	Employer Social Security Tax FEFICA	167701L
40	5703100	1,619.42	02/26/21 XWK PP4	Employer Social Security Tax FEFICA	168304L
40	5703100	462.43	02/26/21 XWK PP4	Employer Social Security Tax FEFICA	169019L
40	5703100	253.89	02/26/21 XWK PP4	Employer Social Security Tax FEFICA	169100L
40	5703100	403.39	02/26/21 XWK PP4	Employer Social Security Tax FEFICA	169101L
40	5703100	398.16	02/26/21 XWK PP4	Employer Social Security Tax FEFICA	169102L
40	5703100	408.57	02/26/21 XWK PP4	Employer Social Security Tax FEFICA	169103L
40	5703100	534.98	02/26/21 XWK PP4	Employer Social Security Tax FEFICA	169104L
40	5703100	93.72	02/26/21 XWK PP4	Employer Social Security Tax FEFICA	169105L
40	5703100	656.15	02/26/21 XWK PP4	Employer Social Security Tax FEFICA	169106L
40	5703100	379.24	02/26/21 XWK PP4	Employer Social Security Tax FEFICA	169110L
40	5703100	962.24	02/26/21 XWK PP4	Employer Social Security Tax FEFICA	169524L
40	5703100	118.03	02/26/21 XWK PP4	Employer SUI Tax (KY)	161310L
40	5703100	32.41	02/26/21 XWK PP4	Employer SUI Tax (KY)	161316L
40	5703100	188.12	02/26/21 XWK PP4	Employer SUI Tax (KY)	162736L
40	5703100	111.55	02/26/21 XWK PP4	Employer SUI Tax (KY)	162737L
40	5703100	798.45	02/26/21 XWK PP4	Employer SUI Tax (KY)	162756L
40	5703100	29.96	02/26/21 XWK PP4	Employer SUI Tax (KY)	164410L
40	5703100	42.65	02/26/21 XWK PP4	Employer SUI Tax (KY)	164988L
40	5703100	83.68	02/26/21 XWK PP4	Employer SUI Tax (KY)	165018L
40	5703100	31.13	02/26/21 XWK PP4	Employer SUI Tax (KY)	167029L
40	5703100	193.01	02/26/21 XWK PP4	Employer SUI Tax (KY)	167145L
40	5703100	3.43	02/26/21 XWK PP4	Employer SUI Tax (KY)	167182L
40	5703100	123.93	02/26/21 XWK PP4	Employer SUI Tax (KY)	167358L
40	5703100	136.48	02/26/21 XWK PP4	Employer SUI Tax (KY)	167701L
40	5703100	86.41	02/26/21 XWK PP4	Employer SUI Tax (KY)	169019L
40	5703100	74.28	02/26/21 XWK PP4	Employer SUI Tax (KY)	169101L
40	5703100	74.67	02/26/21 XWK PP4	Employer SUI Tax (KY)	169102L
40	5703100	76.74	02/26/21 XWK PP4	Employer SUI Tax (KY)	169103L
40	5703100	100.37	02/26/21 XWK PP4	Employer SUI Tax (KY)	169104L
40	5703100	17.60	02/26/21 XWK PP4	Employer SUI Tax (KY)	169105L
40	5703100	122.86	02/26/21 XWK PP4	Employer SUI Tax (KY)	169106L
40	5703100	72.89	02/26/21 XWK PP4	Employer SUI Tax (KY)	169110L
40	5703100	150.27	02/26/21 XWK PP4	Employer SUI Tax (KY)	169524L
40	5703100	24.02	02/26/21 XWK PP4	FUTA Tax FEFDUN	161310L
40	5703100	15.80	02/26/21 XWK PP4	FUTA Tax FEFDUN	161316L
40	5703100	96.46	02/26/21 XWK PP4	FUTA Tax FEFDUN	162736L
40	5703100	2.21	02/26/21 XWK PP4	FUTA Tax FEFDUN	162737L
40	5703100	305.79	02/26/21 XWK PP4	FUTA Tax FEFDUN	162756L
40	5703100	9.19	02/26/21 XWK PP4	FUTA Tax FEFDUN	164988L
40	5703100	38.77	02/26/21 XWK PP4	FUTA Tax FEFDUN	165018L
40	5703100	8.15	02/26/21 XWK PP4	FUTA Tax FEFDUN	167029L
40	5703100	36.07	02/26/21 XWK PP4	FUTA Tax FEFDUN	167145L
40	5703100	44.33	02/26/21 XWK PP4	FUTA Tax FEFDUN	167358L
40	5703100	60.06	02/26/21 XWK PP4	FUTA Tax FEFDUN	167701L
40	5703100	26.82	02/26/21 XWK PP4	FUTA Tax FEFDUN	169019L
40	5703100	30.77	02/26/21 XWK PP4	FUTA Tax FEFDUN	169101L
40	5703100	27.87	02/26/21 XWK PP4	FUTA Tax FEFDUN	169102L
40	5703100	30.17	02/26/21 XWK PP4	FUTA Tax FEFDUN	169103L
40	5703100	30.27	02/26/21 XWK PP4	FUTA Tax FEFDUN	169104L
40	5703100	9.07	02/26/21 XWK PP4	FUTA Tax FEFDUN	169105L
40	5703100	37.53	02/26/21 XWK PP4	FUTA Tax FEFDUN	169106L
40	5703100	28.85	02/26/21 XWK PP4	FUTA Tax FEFDUN	169110L
40	5703100	30.31	02/26/21 XWK PP4	FUTA Tax FEFDUN	169524L

50	2112015	490.74	02/26/21 XWK PP4	401(K) CATCH UP	
50	2112015	3,452.72	02/26/21 XWK PP4	401k Loan 1	
50	2112015	2,159.93	02/26/21 XWK PP4	401k Loan 2	
50	2112015	415.27	02/26/21 XWK PP4	401k Loan 3	
50	2112015	139.07	02/26/21 XWK PP4	401k Loan 4	
50	2112015	37.83	02/26/21 XWK PP4	401k Loan 5	
50	2112015	63.84	02/26/21 XWK PP4	ACCIDENT INS	
50	2112015	78.70	02/26/21 XWK PP4	Critical Illness	
50	2112015	10,071.77	02/26/21 XWK PP4	ER 401K Match	
50	2112015	29.55	02/26/21 XWK PP4	Hospital Confin	
50	2112015	9.81	02/26/21 XWK PP4	Legal Shield	
50	2112015	382.90	02/26/21 XWK PP4	POLITICAL ACT	
50	2112015	19,718.48	02/26/21 XWK PP4	SALARY 401(K)	
50	2112015	81.00	02/26/21 XWK PP4	UNITED WAY \$	
50	2112016	11.54	02/26/21 XWK PP4	DEP CARE FSA	
50	2112016	828.06	02/26/21 XWK PP4	HEALTH CARE FSA	
50	2112040	374.46	02/26/21 XWK PP4	Garnishments WH	
50	2112050	625.00	02/26/21 XWK PP4	Emee Stock Purch Prog	
50	2112053	7,208.47	02/26/21 XWK PP4	Def Comp	
50	2115300	139.86	02/26/21 XWK PP4	BATH COUNTY KYLOCL	
50	2115300	39.81	02/26/21 XWK PP4	BEATTYVILLE KYLOCL	
50	2115300	221.69	02/26/21 XWK PP4	BEREA KYLOCL	
50	2115300	3.06	02/26/21 XWK PP4	BOURBON C KYLOCL	
50	2115300	27.74	02/26/21 XWK PP4	CAMARGO CITY KYLOCL	
50	2115300	1,740.27	02/26/21 XWK PP4	CLARK COUNTY KYLOCL	
50	2115300	18.34	02/26/21 XWK PP4	CLAY CITY KYLOCL	
50	2115300	137.77	02/26/21 XWK PP4	CLAY COUNTY KYLOCL	
50	2115300	20.80	02/26/21 XWK PP4	CORBIN KYLOCL	
50	2115300	13,340.96	02/26/21 XWK PP4	Employee State Income Tax (KY) KYWITH	
50	2115300	5.10	02/26/21 XWK PP4	ESTILL COUNT KYLOCL	
50	2115300	28,401.78	02/26/21 XWK PP4	FED Withholding Taxes FEWITH	
50	2115300	23,124.25	02/26/21 XWK PP4	FICA Withholding Taxes FEFICA	
50	2115300	27.95	02/26/21 XWK PP4	JACKSON COUN KYLOCL	
50	2115300	35.14	02/26/21 XWK PP4	JEFFERSONVIL KYLOCL	
50	2115300	268.98	02/26/21 XWK PP4	JESSAMINE CO KYLOCL	
50	2115300	213.71	02/26/21 XWK PP4	KNOX COUNTY KYLOCL	
50	2115300	156.18	02/26/21 XWK PP4	LAUREL COUNTY KYLOCL	
50	2115300	3.72	02/26/21 XWK PP4	LESLIE COUNT KYLOCL	
50	2115300	13.55	02/26/21 XWK PP4	LEXINGTON-FA KYLOCL	
50	2115300	55.72	02/26/21 XWK PP4	MADISON COUN KYLOCL	
50	2115300	25.50	02/26/21 XWK PP4	MENIFEE COUN KYLOCL	
50	2115300	171.47	02/26/21 XWK PP4	MIDDLESBORO KYLOCL	
50	2115300	56.41	02/26/21 XWK PP4	MONTGOMERY C KYLOCL	
50	2115300	343.68	02/26/21 XWK PP4	NICHOLASVILL KYLOCL	
50	2115300	24.23	02/26/21 XWK PP4	PINEVILLE KYLOCL	
50	2115300	55.11	02/26/21 XWK PP4	POWELL COUNT KYLOCL	
50	2115300	32.90	02/26/21 XWK PP4	RICHMOND KYLOCL	
50	2115300	7.38	02/26/21 XWK PP4	ROBERTSON KYLOCL	
50	2115300	50.58	02/26/21 XWK PP4	ROWAN COUNTY KYLOCL	
50	2115300	20.67	02/26/21 XWK PP4	STANTON KYLOCL	
50	2115300	250.77	02/26/21 XWK PP4	WHITLEY COUN KYLOCL	
50	2115300	46.02	02/26/21 XWK PP4	WILMORE KYLOCL	
50	2139100	26,521.35	02/26/21 XWK PP4	ER Tax Offset	
50	2141000	197,471.73	02/26/21 XWK PP4	Direct Deposit	
50	5301010	12,421.31	02/26/21 XWK PP4	MEDICAL PRE TAX	169910
50	5301020	1,440.89	02/26/21 XWK PP4	DENTAL PRE TAX	169910
50	5301020	276.61	02/26/21 XWK PP4	VISION PRE TAX	169910
50	5301030	10.32	02/26/21 XWK PP4	DEPENDENT LIFE	169910
50	5301030	108.58	02/26/21 XWK PP4	INA Accident	169910
50	5301030	365.64	02/26/21 XWK PP4	OPT EMPLEE LIF	169910
50	5301030	3.44	02/26/21 XWK PP4	Provident Life	169910
50	5301030	88.70	02/26/21 XWK PP4	SPOUSE LIFE	169910

707,937.62

New Docu	Document	Date	Posting Date	Period	Document Type	Company	Currency	Rate	Reference	Document Header Text	Calculate	Reversal C	Reversal Reason	Posting Key	Special G/ Amount			Tax Code	Tax Jur.	Bus Area	Assignment	Text	Cost Cent	Profit Cen	Order	Paym Term	WBS Elem	Disc. base	Disc. WSKTO	Pmnt bloc	Pmt methc							
															NEWBS	NEWKO	NEWUM															WRBTR	ELIM	ZERO	ROUND			
X	NEW_DOC	BLDAT	2/28/2021	2/28/2021	2 AC	1600	USD		XWK 5 Days Accrual	XWK 5 Days Accrual	XMMWT	STODT	STGRD																									

Green items only as an FYI to show new formulas
 Yellow designates inserted columns - same as before

40	5703100	108.15	0	108.15	54.08	ACCRUAL	Employer Medicare Tax FEFICA	169019L
40	5703100	59.38	0	59.38	29.69	ACCRUAL	Employer Medicare Tax FEFICA	169100L
40	5703100	94.34	0	94.34	47.17	ACCRUAL	Employer Medicare Tax FEFICA	169101L
40	5703100	93.12	0	93.12	46.56	ACCRUAL	Employer Medicare Tax FEFICA	169102L
40	5703100	95.55	0	95.55	47.78	ACCRUAL	Employer Medicare Tax FEFICA	169103L
40	5703100	125.12	0	125.12	62.56	ACCRUAL	Employer Medicare Tax FEFICA	169104L
40	5703100	21.92	0	21.92	10.96	ACCRUAL	Employer Medicare Tax FEFICA	169105L
40	5703100	153.45	0	153.45	76.73	ACCRUAL	Employer Medicare Tax FEFICA	169106L
40	5703100	88.69	0	88.69	44.35	ACCRUAL	Employer Medicare Tax FEFICA	169110L
40	5703100	225.04	0	225.04	112.52	ACCRUAL	Employer Medicare Tax FEFICA	169524L
40	5703100	1612.11	0	1612.11	806.06	ACCRUAL	Employer Social Security Tax FEFICA	161310L
40	5703100	163.24	0	163.24	81.62	ACCRUAL	Employer Social Security Tax FEFICA	161316L
40	5703100	996.8	0	996.8	498.4	ACCRUAL	Employer Social Security Tax FEFICA	162736L
40	5703100	912.94	0	912.94	456.47	ACCRUAL	Employer Social Security Tax FEFICA	162737L
40	5703100	4248.02	0	4248.02	2124.01	ACCRUAL	Employer Social Security Tax FEFICA	162756L
40	5703100	160.94	0	160.94	80.47	ACCRUAL	Employer Social Security Tax FEFICA	164410L
40	5703100	228.52	0	228.52	114.26	ACCRUAL	Employer Social Security Tax FEFICA	164988L
40	5703100	631.71	0	631.71	315.86	ACCRUAL	Employer Social Security Tax FEFICA	165018L
40	5703100	239.16	0	239.16	119.58	ACCRUAL	Employer Social Security Tax FEFICA	165103L
40	5703100	274.64	0	274.64	137.32	ACCRUAL	Employer Social Security Tax FEFICA	167029L
40	5703100	1040.22	0	1040.22	520.11	ACCRUAL	Employer Social Security Tax FEFICA	167145L
40	5703100	207.95	0	207.95	103.98	ACCRUAL	Employer Social Security Tax FEFICA	167182L
40	5703100	824.92	0	824.92	412.46	ACCRUAL	Employer Social Security Tax FEFICA	167358L
40	5703100	863.52	0	863.52	431.76	ACCRUAL	Employer Social Security Tax FEFICA	167701L
40	5703100	1619.42	0	1619.42	809.71	ACCRUAL	Employer Social Security Tax FEFICA	168304L
40	5703100	462.43	0	462.43	231.22	ACCRUAL	Employer Social Security Tax FEFICA	169019L
40	5703100	253.89	0	253.89	126.95	ACCRUAL	Employer Social Security Tax FEFICA	169100L
40	5703100	403.39	0	403.39	201.7	ACCRUAL	Employer Social Security Tax FEFICA	169101L
40	5703100	398.16	0	398.16	199.08	ACCRUAL	Employer Social Security Tax FEFICA	169102L
40	5703100	408.57	0	408.57	204.29	ACCRUAL	Employer Social Security Tax FEFICA	169103L
40	5703100	534.98	0	534.98	267.49	ACCRUAL	Employer Social Security Tax FEFICA	169104L
40	5703100	93.72	0	93.72	46.86	ACCRUAL	Employer Social Security Tax FEFICA	169105L
40	5703100	656.15	0	656.15	328.08	ACCRUAL	Employer Social Security Tax FEFICA	169106L
40	5703100	379.24	0	379.24	189.62	ACCRUAL	Employer Social Security Tax FEFICA	169110L
40	5703100	962.24	0	962.24	481.12	ACCRUAL	Employer Social Security Tax FEFICA	169524L
40	5703100	118.03	0	118.03	59.02	ACCRUAL	Employer SUI Tax (KY)	161310L
40	5703100	32.41	0	32.41	16.21	ACCRUAL	Employer SUI Tax (KY)	161316L
40	5703100	188.12	0	188.12	94.06	ACCRUAL	Employer SUI Tax (KY)	162736L
40	5703100	111.55	0	111.55	55.78	ACCRUAL	Employer SUI Tax (KY)	162737L
40	5703100	798.45	0	798.45	399.23	ACCRUAL	Employer SUI Tax (KY)	162756L
40	5703100	29.96	0	29.96	14.98	ACCRUAL	Employer SUI Tax (KY)	164410L
40	5703100	42.65	0	42.65	21.33	ACCRUAL	Employer SUI Tax (KY)	164988L
40	5703100	83.68	0	83.68	41.84	ACCRUAL	Employer SUI Tax (KY)	165018L
40	5703100	31.13	0	31.13	15.57	ACCRUAL	Employer SUI Tax (KY)	167029L
40	5703100	193.01	0	193.01	96.51	ACCRUAL	Employer SUI Tax (KY)	167145L
40	5703100	3.43	0	3.43	1.72	ACCRUAL	Employer SUI Tax (KY)	167182L
40	5703100	123.93	0	123.93	61.97	ACCRUAL	Employer SUI Tax (KY)	167358L
40	5703100	136.48	0	136.48	68.24	ACCRUAL	Employer SUI Tax (KY)	167701L
40	5703100	86.41	0	86.41	43.21	ACCRUAL	Employer SUI Tax (KY)	169019L
40	5703100	74.28	0	74.28	37.14	ACCRUAL	Employer SUI Tax (KY)	169101L
40	5703100	74.67	0	74.67	37.34	ACCRUAL	Employer SUI Tax (KY)	169102L
40	5703100	76.74	0	76.74	38.37	ACCRUAL	Employer SUI Tax (KY)	169103L
40	5703100	100.37	0	100.37	50.19	ACCRUAL	Employer SUI Tax (KY)	169104L
40	5703100	17.6	0	17.6	8.8	ACCRUAL	Employer SUI Tax (KY)	169105L
40	5703100	122.86	0	122.86	61.43	ACCRUAL	Employer SUI Tax (KY)	169106L
40	5703100	72.89	0	72.89	36.45	ACCRUAL	Employer SUI Tax (KY)	169110L
40	5703100	150.27	0	150.27	75.14	ACCRUAL	Employer SUI Tax (KY)	169524L
40	5703100	24.02	0	24.02	12.01	ACCRUAL	FUTA Tax FEEDUN	161310L
40	5703100	15.8	0	15.8	7.9	ACCRUAL	FUTA Tax FEEDUN	161316L
40	5703100	96.46	0	96.46	48.23	ACCRUAL	FUTA Tax FEEDUN	162736L
40	5703100	2.21	0	2.21	1.11	ACCRUAL	FUTA Tax FEEDUN	162737L
40	5703100	305.79	0	305.79	152.9	ACCRUAL	FUTA Tax FEEDUN	162756L
40	5703100	9.19	0	9.19	4.6	ACCRUAL	FUTA Tax FEEDUN	164988L
40	5703100	38.77	0	38.77	19.39	ACCRUAL	FUTA Tax FEEDUN	165018L
40	5703100	8.15	0	8.15	4.08	ACCRUAL	FUTA Tax FEEDUN	167029L
40	5703100	36.07	0	36.07	18.04	ACCRUAL	FUTA Tax FEEDUN	167145L
40	5703100	44.33	0	44.33	22.17	ACCRUAL	FUTA Tax FEEDUN	167358L
40	5703100	60.06	0	60.06	30.03	ACCRUAL	FUTA Tax FEEDUN	167701L
40	5703100	26.82	0	26.82	13.41	ACCRUAL	FUTA Tax FEEDUN	169019L
40	5703100	30.77	0	30.77	15.39	ACCRUAL	FUTA Tax FEEDUN	169101L
40	5703100	27.87	0	27.87	13.94	ACCRUAL	FUTA Tax FEEDUN	169102L
40	5703100	30.17	0	30.17	15.09	ACCRUAL	FUTA Tax FEEDUN	169103L
40	5703100	30.27	0	30.27	15.14	ACCRUAL	FUTA Tax FEEDUN	169104L
40	5703100	9.07	0	9.07	4.54	ACCRUAL	FUTA Tax FEEDUN	169105L
40	5703100	37.53	0	37.53	18.77	ACCRUAL	FUTA Tax FEEDUN	169106L
40	5703100	28.85	0	28.85	14.43	ACCRUAL	FUTA Tax FEEDUN	169110L
40	5703100	30.31	0	30.31	15.16	ACCRUAL	FUTA Tax FEEDUN	169524L
50	2112015	490.74	-490.74	0	0	ACCRUAL	401(K) CATCH UP	
50	2112015	3452.72	-3452.72	0	0	ACCRUAL	401k Loan 1	
50	2112015	2159.93	-2159.93	0	0	ACCRUAL	401k Loan 2	
50	2112015	415.27	-415.27	0	0	ACCRUAL	401k Loan 3	
50	2112015	139.07	-139.07	0	0	ACCRUAL	401k Loan 4	
50	2112015	37.83	-37.83	0	0	ACCRUAL	401k Loan 5	

40	5703100	501.19	ACCRUAL	Employer Medicare Tax FEFICA	162756L
40	5703100	46.86	ACCRUAL	Employer Social Security Tax FEFICA	169105L
40	5703100	80.47	ACCRUAL	Employer Social Security Tax FEFICA	164410L
40	5703100	81.62	ACCRUAL	Employer Social Security Tax FEFICA	161316L
40	5703100	103.98	ACCRUAL	Employer Social Security Tax FEFICA	167182L
40	5703100	114.26	ACCRUAL	Employer Social Security Tax FEFICA	164988L
40	5703100	119.58	ACCRUAL	Employer Social Security Tax FEFICA	165103L
40	5703100	126.95	ACCRUAL	Employer Social Security Tax FEFICA	169100L
40	5703100	137.32	ACCRUAL	Employer Social Security Tax FEFICA	167029L
40	5703100	189.62	ACCRUAL	Employer Social Security Tax FEFICA	169110L
40	5703100	199.08	ACCRUAL	Employer Social Security Tax FEFICA	169102L
40	5703100	201.70	ACCRUAL	Employer Social Security Tax FEFICA	169101L
40	5703100	204.29	ACCRUAL	Employer Social Security Tax FEFICA	169103L
40	5703100	231.22	ACCRUAL	Employer Social Security Tax FEFICA	169019L
40	5703100	267.49	ACCRUAL	Employer Social Security Tax FEFICA	169104L
40	5703100	315.86	ACCRUAL	Employer Social Security Tax FEFICA	165018L
40	5703100	328.08	ACCRUAL	Employer Social Security Tax FEFICA	169106L
40	5703100	412.46	ACCRUAL	Employer Social Security Tax FEFICA	167358L
40	5703100	431.76	ACCRUAL	Employer Social Security Tax FEFICA	167701L
40	5703100	456.47	ACCRUAL	Employer Social Security Tax FEFICA	162737L
40	5703100	481.12	ACCRUAL	Employer Social Security Tax FEFICA	169524L
40	5703100	498.40	ACCRUAL	Employer Social Security Tax FEFICA	162736L
40	5703100	520.11	ACCRUAL	Employer Social Security Tax FEFICA	167145L
40	5703100	806.06	ACCRUAL	Employer Social Security Tax FEFICA	161310L
40	5703100	809.71	ACCRUAL	Employer Social Security Tax FEFICA	168304L
40	5703100	2,124.01	ACCRUAL	Employer Social Security Tax FEFICA	162756L
40	5703100	1.11	ACCRUAL	FUTA Tax FEFDUN	162737L
40	5703100	4.08	ACCRUAL	FUTA Tax FEFDUN	167029L
40	5703100	4.54	ACCRUAL	FUTA Tax FEFDUN	169105L
40	5703100	4.60	ACCRUAL	FUTA Tax FEFDUN	164988L
40	5703100	7.90	ACCRUAL	FUTA Tax FEFDUN	161316L
40	5703100	12.01	ACCRUAL	FUTA Tax FEFDUN	161310L
40	5703100	13.41	ACCRUAL	FUTA Tax FEFDUN	169019L
40	5703100	13.94	ACCRUAL	FUTA Tax FEFDUN	169102L
40	5703100	14.43	ACCRUAL	FUTA Tax FEFDUN	169110L
40	5703100	15.09	ACCRUAL	FUTA Tax FEFDUN	169103L
40	5703100	15.14	ACCRUAL	FUTA Tax FEFDUN	169104L
40	5703100	15.16	ACCRUAL	FUTA Tax FEFDUN	169524L
40	5703100	15.39	ACCRUAL	FUTA Tax FEFDUN	169101L
40	5703100	18.04	ACCRUAL	FUTA Tax FEFDUN	167145L
40	5703100	18.77	ACCRUAL	FUTA Tax FEFDUN	169106L
40	5703100	19.39	ACCRUAL	FUTA Tax FEFDUN	165018L
40	5703100	22.17	ACCRUAL	FUTA Tax FEFDUN	167358L
40	5703100	30.03	ACCRUAL	FUTA Tax FEFDUN	167701L
40	5703100	48.23	ACCRUAL	FUTA Tax FEFDUN	162736L
40	5703100	152.90	ACCRUAL	FUTA Tax FEFDUN	162756L
40	5703100	1.72	ACCRUAL	Employer SUI Tax (KY)	167182L
40	5703100	8.80	ACCRUAL	Employer SUI Tax (KY)	169105L
40	5703100	14.98	ACCRUAL	Employer SUI Tax (KY)	164410L
40	5703100	15.57	ACCRUAL	Employer SUI Tax (KY)	167029L
40	5703100	16.21	ACCRUAL	Employer SUI Tax (KY)	161316L
40	5703100	21.33	ACCRUAL	Employer SUI Tax (KY)	164988L
40	5703100	36.45	ACCRUAL	Employer SUI Tax (KY)	169110L
40	5703100	37.14	ACCRUAL	Employer SUI Tax (KY)	169101L
40	5703100	37.34	ACCRUAL	Employer SUI Tax (KY)	169102L
40	5703100	38.37	ACCRUAL	Employer SUI Tax (KY)	169103L
40	5703100	41.84	ACCRUAL	Employer SUI Tax (KY)	165018L
40	5703100	43.21	ACCRUAL	Employer SUI Tax (KY)	169019L
40	5703100	50.19	ACCRUAL	Employer SUI Tax (KY)	169104L
40	5703100	55.78	ACCRUAL	Employer SUI Tax (KY)	162737L
40	5703100	59.02	ACCRUAL	Employer SUI Tax (KY)	161310L
40	5703100	61.43	ACCRUAL	Employer SUI Tax (KY)	169106L
40	5703100	61.97	ACCRUAL	Employer SUI Tax (KY)	167358L
40	5703100	68.24	ACCRUAL	Employer SUI Tax (KY)	167701L
40	5703100	75.14	ACCRUAL	Employer SUI Tax (KY)	169524L
40	5703100	94.06	ACCRUAL	Employer SUI Tax (KY)	162736L
40	5703100	96.51	ACCRUAL	Employer SUI Tax (KY)	167145L
40	5703100	399.23	ACCRUAL	Employer SUI Tax (KY)	162756L
40	5300120	14.58	ACCRUAL	Other Earnings	169110L
40	5300120	19.37	ACCRUAL	Other Earnings	169102L
40	5300120	33.75	ACCRUAL	Other Earnings	169101L
40	5300120	38.15	ACCRUAL	Other Earnings	162736L
40	5300120	63.93	ACCRUAL	Other Earnings	164988L
40	5300120	109.75	ACCRUAL	Other Earnings	169106L
40	5300120	214.07	ACCRUAL	Other Earnings	167701L
40	5300120	221.20	ACCRUAL	Other Earnings	165018L
40	5300120	244.30	ACCRUAL	Other Earnings	167358L

40	5300120	857.02	ACCRUAL	Other Earnings	167145L
40	5300120	2,459.08	ACCRUAL	Other Earnings	162756L
50	2141050	169,152.18	ACCRUAL	XWK 5 Days Accrual	

Acct	SGTXT	Cost Ctr	Accrual
5300110	Earnings	169105L	800.00
5300110	Earnings	164410L	1,396.00
5300110	Earnings	161316L	1,473.20
5300110	Earnings	167182L	1,798.00
5300110	Earnings	164988L	1,874.80
5300110	Earnings	165103L	1,961.60
5300110	Earnings	169100L	2,128.80
5300110	Earnings	167029L	2,365.60
5300110	Earnings	169110L	3,298.40
5300110	Earnings	169101L	3,342.40
5300110	Earnings	169102L	3,374.80
5300110	Earnings	169103L	3,488.40
5300110	Earnings	169019L	3,927.56
5300110	Earnings	169104L	4,562.40
5300110	Earnings	165018L	5,133.20
5300110	Earnings	169106L	5,474.80
5300110	Earnings	167358L	6,203.96
5300110	Earnings	161310L	6,442.20
5300110	Earnings	167701L	7,094.00
5300110	Earnings	167145L	7,916.27
5300110	Earnings	169524L	8,096.40
5300110	Earnings	162736L	8,512.60
5300110	Earnings	162737L	8,747.07
5300110	Earnings	168304L	13,130.80
5300110	Earnings	162756L	34,036.85
5301130	401K Match	161316L	30.08
5301130	401K Match	169105L	32.00
5301130	401K Match	164410L	55.84
5301130	401K Match	167029L	65.01
5301130	401K Match	167182L	71.92
5301130	401K Match	164988L	74.99
5301130	401K Match	165103L	78.47
5301130	401K Match	169102L	79.91
5301130	401K Match	169100L	85.15
5301130	401K Match	169110L	86.72
5301130	401K Match	169101L	101.98
5301130	401K Match	169103L	113.30
5301130	401K Match	169104L	132.50
5301130	401K Match	169019L	149.79
5301130	401K Match	165018L	205.32
5301130	401K Match	161310L	213.39
5301130	401K Match	169106L	218.99
5301130	401K Match	162736L	237.62
5301130	401K Match	167358L	248.17
5301130	401K Match	167701L	258.23
5301130	401K Match	167145L	265.70
5301130	401K Match	169524L	312.67
5301130	401K Match	162737L	340.46

Acct		
0	2111...	2112...
2112...	2112...	2112...
2112...	2115...	2139...
2141...	2141...	5300...
5300...	5300...	5301...
5301...	5301...	5301...
5703...	2141...	2141...
5300...	5300...	5300...
5301...	5302...	

SGTXT	
401K Match	Earnings
Employer Medi...	Employer Socia...
Employer SUI T...	FUTA Tax FEFD...
Other Earnings	
1248/1260PREM	401(K) CATCH ...
401k Loan 1	401k Loan 2
401k Loan 3	401k Loan 4
401k Loan 5	401k Loan 6
401k Loan 7	A08 401k Post
A08 401k Pre	ACCIDENT
ACCIDENT INS	ALCO PARKING
ALIQUIPPA CI P...	ALLEGHENY TW...
ALTOONA CITY ...	ANNUAL INCENT
ARMSTRONG T...	AVON LAKE PA...
BATH COUNTY ...	BEATTYVILLE K...

5301130	401K Match	168304L	381.07
5301130	401K Match	162756L	1,196.67
5703100	Employer Medicare Tax FEFICA	169105L	10.96
5703100	Employer Medicare Tax FEFICA	164410L	18.82
5703100	Employer Medicare Tax FEFICA	161316L	19.09
5703100	Employer Medicare Tax FEFICA	167182L	24.32
5703100	Employer Medicare Tax FEFICA	164988L	26.73
5703100	Employer Medicare Tax FEFICA	165103L	27.97
5703100	Employer Medicare Tax FEFICA	169100L	29.69
5703100	Employer Medicare Tax FEFICA	167029L	32.12
5703100	Employer Medicare Tax FEFICA	169110L	44.35
5703100	Employer Medicare Tax FEFICA	169102L	46.56
5703100	Employer Medicare Tax FEFICA	169101L	47.17
5703100	Employer Medicare Tax FEFICA	169103L	47.78
5703100	Employer Medicare Tax FEFICA	169019L	54.08
5703100	Employer Medicare Tax FEFICA	169104L	62.56
5703100	Employer Medicare Tax FEFICA	165018L	73.87
5703100	Employer Medicare Tax FEFICA	169106L	76.73
5703100	Employer Medicare Tax FEFICA	167358L	96.46
5703100	Employer Medicare Tax FEFICA	167701L	100.98
5703100	Employer Medicare Tax FEFICA	169524L	112.52
5703100	Employer Medicare Tax FEFICA	162736L	116.56
5703100	Employer Medicare Tax FEFICA	162737L	121.54
5703100	Employer Medicare Tax FEFICA	167145L	121.64
5703100	Employer Medicare Tax FEFICA	161310L	188.52
5703100	Employer Medicare Tax FEFICA	168304L	189.37
5703100	Employer Medicare Tax FEFICA	162756L	501.19
5703100	Employer Social Security Tax FEFICA	169105L	46.86
5703100	Employer Social Security Tax FEFICA	164410L	80.47
5703100	Employer Social Security Tax FEFICA	161316L	81.62
5703100	Employer Social Security Tax FEFICA	167182L	103.98
5703100	Employer Social Security Tax FEFICA	164988L	114.26
5703100	Employer Social Security Tax FEFICA	165103L	119.58
5703100	Employer Social Security Tax FEFICA	169100L	126.95
5703100	Employer Social Security Tax FEFICA	167029L	137.32
5703100	Employer Social Security Tax FEFICA	169110L	189.62
5703100	Employer Social Security Tax FEFICA	169102L	199.08
5703100	Employer Social Security Tax FEFICA	169101L	201.70
5703100	Employer Social Security Tax FEFICA	169103L	204.29
5703100	Employer Social Security Tax FEFICA	169019L	231.22
5703100	Employer Social Security Tax FEFICA	169104L	267.49
5703100	Employer Social Security Tax FEFICA	165018L	315.86
5703100	Employer Social Security Tax FEFICA	169106L	328.08
5703100	Employer Social Security Tax FEFICA	167358L	412.46
5703100	Employer Social Security Tax FEFICA	167701L	431.76
5703100	Employer Social Security Tax FEFICA	162737L	456.47
5703100	Employer Social Security Tax FEFICA	169524L	481.12
5703100	Employer Social Security Tax FEFICA	162736L	498.40
5703100	Employer Social Security Tax FEFICA	167145L	520.11
5703100	Employer Social Security Tax FEFICA	161310L	806.06
5703100	Employer Social Security Tax FEFICA	168304L	809.71

5703100	Employer Social Security Tax FEFICA	162756L	2,124.01
5703100	FUTA Tax FEFDUN	162737L	1.11
5703100	FUTA Tax FEFDUN	167029L	4.08
5703100	FUTA Tax FEFDUN	169105L	4.54
5703100	FUTA Tax FEFDUN	164988L	4.60
5703100	FUTA Tax FEFDUN	161316L	7.90
5703100	FUTA Tax FEFDUN	161310L	12.01
5703100	FUTA Tax FEFDUN	169019L	13.41
5703100	FUTA Tax FEFDUN	169102L	13.94
5703100	FUTA Tax FEFDUN	169110L	14.43
5703100	FUTA Tax FEFDUN	169103L	15.09
5703100	FUTA Tax FEFDUN	169104L	15.14
5703100	FUTA Tax FEFDUN	169524L	15.16
5703100	FUTA Tax FEFDUN	169101L	15.39
5703100	FUTA Tax FEFDUN	167145L	18.04
5703100	FUTA Tax FEFDUN	169106L	18.77
5703100	FUTA Tax FEFDUN	165018L	19.39
5703100	FUTA Tax FEFDUN	167358L	22.17
5703100	FUTA Tax FEFDUN	167701L	30.03
5703100	FUTA Tax FEFDUN	162736L	48.23
5703100	FUTA Tax FEFDUN	162756L	152.90
5703100	Employer SUI Tax (KY)	167182L	1.72
5703100	Employer SUI Tax (KY)	169105L	8.80
5703100	Employer SUI Tax (KY)	164410L	14.98
5703100	Employer SUI Tax (KY)	167029L	15.57
5703100	Employer SUI Tax (KY)	161316L	16.21
5703100	Employer SUI Tax (KY)	164988L	21.33
5703100	Employer SUI Tax (KY)	169110L	36.45
5703100	Employer SUI Tax (KY)	169101L	37.14
5703100	Employer SUI Tax (KY)	169102L	37.34
5703100	Employer SUI Tax (KY)	169103L	38.37
5703100	Employer SUI Tax (KY)	165018L	41.84
5703100	Employer SUI Tax (KY)	169019L	43.21
5703100	Employer SUI Tax (KY)	169104L	50.19
5703100	Employer SUI Tax (KY)	162737L	55.78
5703100	Employer SUI Tax (KY)	161310L	59.02
5703100	Employer SUI Tax (KY)	169106L	61.43
5703100	Employer SUI Tax (KY)	167358L	61.97
5703100	Employer SUI Tax (KY)	167701L	68.24
5703100	Employer SUI Tax (KY)	169524L	75.14
5703100	Employer SUI Tax (KY)	162736L	94.06
5703100	Employer SUI Tax (KY)	167145L	96.51
5703100	Employer SUI Tax (KY)	162756L	399.23
5300120	Other Earnings	169110L	14.58
5300120	Other Earnings	169102L	19.37
5300120	Other Earnings	169101L	33.75
5300120	Other Earnings	162736L	38.15
5300120	Other Earnings	164988L	63.93
5300120	Other Earnings	169106L	109.75
5300120	Other Earnings	167701L	214.07
5300120	Other Earnings	165018L	221.20

5300120	Other Earnings	167358L	244.30
5300120	Other Earnings	167145L	857.02
5300120	Other Earnings	162756L	2,459.08
Grand Total			169,152.18

#####

IT Accruals February 2021

PNG Accruals							
Supplier	Accrued for February	Actual Invoice	Cost Center/WBS	GL	O&M or Cap	Comments	
SAP	\$ -	N	CRB license.3	5304340	Cap	SAP CRB and BOBJ licenses	
CDW	\$ -	N	SIP.MSM365.5103	5304340	Cap	Microsoft licenses	
CDW	\$ -	N	SIP.DELL.5103	5304340	Cap	Servers	
CDW	\$ -	N	7000P.20.10.SIP	5304340	Cap	Storage array	
CDW	\$ -	N	7000P.20.9.SIP	5304340	Cap	Backup device	
Avertra - MIAgent Software	\$ -	N	Miagent.ph1.3	5304340	Cap	MIAgent CRM Software	
Dell	\$ -	N	SHAREPOINT.3	5304340	Cap	Sharepoint Licenses	
AVEVA	\$ -	N	SCADA.GMAS.2	5303315	Cap	SCADA Upgrade	
IDI - Operations Project Management System	\$ 95,000	N	CPMS.PH5.2	5303315	Cap	Outside Services	
SAP - Billing Schema Consolidation	\$ 10,000	N	SAP.BILLING.2	5303315	Cap	Outside Services	
IDI - Workforce Optimization	\$ 110,000	N	WFO.PH6.2	5303315	Cap	Outside Services	
IDI - UFG	\$ -	N	UFG.SEGMENT.2	5303315	Cap	Outside Services	
IDI - Construction	\$ 100,000	N	50020	5303315	Cap	Outside Services	
Ramtech - AsBuilt	\$ 19,000	N	50020	5303315	Cap	Outside Services	
Iteres Construction	\$ 15,000	N	50020	5303315	Cap	Outside Services	
IDI - EAM Redesign	\$ 45,000	N	SIP.EAM.REDESIGN.2	5303315	Cap	Outside Services	
IBM - EAM Redesign	\$ 115,000	N	SIP.EAM.REDESIGN.2	5303315	Cap	Outside Services	
KPMG - EAM Redesign	\$ 494,313	N	SIP.EAM.REDESIGN.2	5303315	Cap	Outside Services	
PowerPlan - EAM Redesign	\$ 53,731	N	SIP.EAM.REDESIGN.2	5303315	CAP	Outside Services Portal Project	
Peak - Rates Interrogatory Manager	\$ 16,000	N	INTER.MGR.2	5303315	CAP	Outside Services	
Blastpoint - Billing Persona	\$ -	N	DELINQ.CUST.2	5303315	CAP	Outside Services	
Ramtech - Design Pipe	\$ 30,000	N	DESIGN.PIPE.2	5303315	CAP	Outside Services	
UDC - Roadmap	\$ -	N	GAS.OUTAGE.2	5303315	CAP	Outside Services	
IDI - CRM Replacement Project	\$ 120,000	N	CRM.PH2.2	5303315	CAP	Outside Services	
IDI - Contract Management Project	\$ 35,000	N	SIP.CONT.MGT.2	5303315	CAP	Outside Services	
SAP - S4/HANA Project	\$ -	N	SAP.S4.HANA.2	5303315	CAP	Outside Services	
Testa - CRM Replacement Project	\$ 19,000	N	CRM.PH2.2	5303315	CAP	Balance for enhancements that are nearing completion	
Hyland - Perceptive Upgrade	\$ -	N	PERCEP.UPGRD.2	5303315	Cap	Outside Services	
ITERES - support	\$ 15,000	N	CP.APPL.ALL	5303315	O&M	Outside Services	
IDI - Support	\$ 185,000	N	CP.APPL.ALL	5303315	O&M	Outside Services	
IBM - Support	\$ 75,000	N	CP.APPL.ALL	5303315	O&M	Outside Services	
Iteres - Support	\$ -	N	CP.APPL.ALL	5303315	O&M	Outside Services	
Marvel - Support	\$ 20,000	N	CP.APPL.ALL	5303315	O&M	Outside Services	
Testa	\$ -	N	CP.APPL.ALL	5303315	O&M	Outside Services	
SAP Maintenance	\$ -	N	CP.APPL.ALL	5303120	O&M	SAP Maintenance	
Optiv	\$ -	N	CP.IT.ALL	5303315	O&M	Security Assessment	
Peak - Support	\$ -	N	CP.IT.ALL	5303315	O&M	Outside Services	
Schneider Downs	\$ -	N	CP.IT.ALL	5303315	O&M	Outside Services	
Versatile	\$ -	N	CP.IT.ALL	5303315	O&M	Incident Response Services	
Ascent Data	\$ -	N	CP.IT.ALL	5303315	O&M	Outside Services	
Secure Works	\$ -	N	CP.APPL.ALL	5303315	O&M	EDI - Translation Services	
Peak - Support	\$ -	N	CP.APPL.ALL	5303315	O&M	EDI - Translation Services	
GXS	\$ 10,250	N	CP.APPL.ALL	5303315	O&M	EDI - Translation Services	
DataTran	\$ 11,000	N	CP.APPL.ALL	5303315	O&M	EDI - Translation Services	
IDI - Infrastructure	\$ 35,000	N	CP.IT.ALL	5303315	O&M	Jdisc support	
SHI	\$ -	N	CP.TELECOM.ALL	5303315	O&M	Outside Services	
Verizon - Business	\$ 75,000	N	CP.TELECOM.ALL	5309020	O&M	Outside Services	
Century Link	\$ 50,000	N	CP.TELECOM.ALL	5309020	O&M	Outside Services	
Verizon - Wireless	\$ 90,000	N	CP.TELECOM.ALL	5309020	O&M	Outside Services	
SAP - Delta Project	\$ 7,000	N	SW.DELTA.CRB.2	5303315	Cap	Outside Services	
IBM - Delta Project	\$ 18,000	N	SW.DELTA.CRB.2	5303315	Cap	Outside Services	
IDI - Delta Project	\$ 85,000	N	SW.DELTA.CRB.2	5303315	Cap	Outside Services	
Popovich - Delta Project	\$ 15,000	N	SW.DELTA.CRB.2	5303315	Cap	Outside Services	
Ramtech - Delta Project	\$ -	N	SW.DELTA.CRB.2	5303315	Cap	Outside Services	
PowerPlan	\$ -	N	DELTA.PWRTAX.2	5303315	Cap	Outside Services	
Ramtech - GIS	\$ -	N	SW.DELTA.CRB.2	5303315	Cap	Outside Services	
	\$ 1,968,294						

Cost Center/WBS	Amount
SIP.MSM365.5103	\$ -
7000P.20.9.SIP	\$ -
7000P.20.10.SIP	\$ -
SCADA.GMAS.2	\$ -
CRM.PH2.2	\$ 139,000
GAS.OUTAGE.2	\$ -
CPMS.PH5.2	\$ 95,000
ASBUILT.2	\$ -
50020	\$ 134,000
SIP.EAM.REDESIGN.2	\$ 708,044
SW.DELTA.CRB.2	\$ 125,000
WFO.PH6.2	\$ 110,000
SAP.BILLING.2	\$ 10,000
SIP.CONT.MGT.2	\$ 35,000
INTER.MGR.2	\$ 16,000
DELTA.PWRTAX.2 / 530331	\$ -
UFG.SEGMENT.2	\$ -
DESIGN.PIPE.2 / 5303315	\$ 30,000
CP.TELECOM.ALL - 5309020	\$ 215,000
CP.TELECOM.ALL - 5303315	\$ -
CP.IT.ALL - 5303315	\$ 35,000
CP.IT.ALL - 5304340	\$ -
CP.IT.ALL - 5303120	\$ -
CP.APPL.ALL - 5303315	\$ 316,250
CP.APPL.ALL - 5303120	\$ -
	\$ 1,968,294
	\$ -

Code: XWK
 Company: 1600
 Cycle: Non-Union
 PR # 6 Input field

Pay Date 3/26/2021
 Posting Period 3/26/2021
 Assignment 03/26/21 XWK PP6

Pay Period	
Beg Date	3/7/2021
End Date	3/20/2021

Accrual days to EOM	
Beg Date	3/20/2021 If NA - no accrual necessary - post regular JE only
End Date	3/31/2021 If NA - no accrual necessary - post regular JE only
Days to Accrue	8 If NA - no accrual necessary - post regular JE only

Total Accr Days 8

Reference XWK 8 Days Accrual

Notes:
 Update cell B4 for the ADP payroll number
 All other fields should self populate.
 Necessary items will flow over to other tabs.
 You will see NA in cells B16 - B18 for mid month pay periods that don't require an accrual.

Update je & Accr Workpaper tab to adjust for # of rows on csv file.

If you decide to use the WP Pivot, update data source for the number of rows in the Accr Workpaper file

Table with columns: New Docur, Document, Da, Posting Date, Period, Document, Company, C, Currency, Rate, Reference, Document, Calculate T, Reversal D, Reversal R, Posting Key, Account, Special G/L Amount, Tax Code, Tax Jur., Bus Area, Assignment, Text, Cost Cente, Profit Cent, Order, Payt Terms, WBS Eleme, Disc. base, Disc. amou, Pmnt block, Pmt method.

40	5703100	37.64	Employer Medicare Tax	FEFICA	164410L
40	5703100	51.59	Employer Medicare Tax	FEFICA	164988L
40	5703100	131.86	Employer Medicare Tax	FEFICA	165018L
40	5703100	55.93	Employer Medicare Tax	FEFICA	165103L
40	5703100	64.23	Employer Medicare Tax	FEFICA	167029L
40	5703100	243.85	Employer Medicare Tax	FEFICA	167145L
40	5703100	81.3	Employer Medicare Tax	FEFICA	167182L
40	5703100	150.56	Employer Medicare Tax	FEFICA	167358L
40	5703100	262.94	Employer Medicare Tax	FEFICA	167701L
40	5703100	378.74	Employer Medicare Tax	FEFICA	168304L
40	5703100	78.57	Employer Medicare Tax	FEFICA	169019L
40	5703100	59.38	Employer Medicare Tax	FEFICA	169100L
40	5703100	120.16	Employer Medicare Tax	FEFICA	169101L
40	5703100	99.73	Employer Medicare Tax	FEFICA	169102L
40	5703100	48.71	Employer Medicare Tax	FEFICA	169103L
40	5703100	125.12	Employer Medicare Tax	FEFICA	169104L
40	5703100	22.35	Employer Medicare Tax	FEFICA	169105L
40	5703100	138.3	Employer Medicare Tax	FEFICA	169106L
40	5703100	92.63	Employer Medicare Tax	FEFICA	169110L
40	5703100	225.04	Employer Medicare Tax	FEFICA	169524L
40	5703100	609.87	Employer Social Security Tax	FEFICA	161310L
40	5703100	163.24	Employer Social Security Tax	FEFICA	161316L
40	5703100	994.75	Employer Social Security Tax	FEFICA	162736L
40	5703100	1039.32	Employer Social Security Tax	FEFICA	162737L
40	5703100	4181.32	Employer Social Security Tax	FEFICA	162756L
40	5703100	160.94	Employer Social Security Tax	FEFICA	164410L
40	5703100	220.6	Employer Social Security Tax	FEFICA	164988L
40	5703100	563.83	Employer Social Security Tax	FEFICA	165018L
40	5703100	239.16	Employer Social Security Tax	FEFICA	165103L
40	5703100	274.64	Employer Social Security Tax	FEFICA	167029L
40	5703100	906.64	Employer Social Security Tax	FEFICA	167145L
40	5703100	347.64	Employer Social Security Tax	FEFICA	167182L
40	5703100	643.75	Employer Social Security Tax	FEFICA	167358L
40	5703100	1124.28	Employer Social Security Tax	FEFICA	167701L
40	5703100	1619.42	Employer Social Security Tax	FEFICA	168304L
40	5703100	335.98	Employer Social Security Tax	FEFICA	169019L
40	5703100	253.89	Employer Social Security Tax	FEFICA	169100L
40	5703100	444.73	Employer Social Security Tax	FEFICA	169101L
40	5703100	405.76	Employer Social Security Tax	FEFICA	169102L
40	5703100	208.26	Employer Social Security Tax	FEFICA	169103L
40	5703100	534.98	Employer Social Security Tax	FEFICA	169104L
40	5703100	95.58	Employer Social Security Tax	FEFICA	169105L
40	5703100	591.34	Employer Social Security Tax	FEFICA	169106L
40	5703100	396.08	Employer Social Security Tax	FEFICA	169110L
40	5703100	962.24	Employer Social Security Tax	FEFICA	169524L
40	5703100	17.37	Employer SUI Tax (KY)		161310L
40	5703100	32.41	Employer SUI Tax (KY)		161316L
40	5703100	170.84	Employer SUI Tax (KY)		162736L
40	5703100	132.97	Employer SUI Tax (KY)		162756L
40	5703100	16.24	Employer SUI Tax (KY)		164988L
40	5703100	25.81	Employer SUI Tax (KY)		165018L
40	5703100	16.29	Employer SUI Tax (KY)		167029L
40	5703100	26.44	Employer SUI Tax (KY)		167182L
40	5703100	12.33	Employer SUI Tax (KY)		167358L
40	5703100	73.45	Employer SUI Tax (KY)		167701L
40	5703100	14.83	Employer SUI Tax (KY)		169019L
40	5703100	68.63	Employer SUI Tax (KY)		169101L
40	5703100	40.75	Employer SUI Tax (KY)		169102L
40	5703100	18.83	Employer SUI Tax (KY)		169103L
40	5703100	41.72	Employer SUI Tax (KY)		169104L
40	5703100	10.96	Employer SUI Tax (KY)		169105L
40	5703100	22.15	Employer SUI Tax (KY)		169106L
40	5703100	49.75	Employer SUI Tax (KY)		169110L
40	5703100	3.54	FUTA Tax	FEFDUN	161316L
40	5703100	6.12	FUTA Tax	FEFDUN	162736L
40	5703100	13.52	FUTA Tax	FEFDUN	167182L
40	5703100	8.74	FUTA Tax	FEFDUN	169101L
40	5703100	4.75	FUTA Tax	FEFDUN	169103L
50	2112015	490.74	401(K) CATCH UP		
50	2112015	3424.57	401k Loan 1		
50	2112015	2123.67	401k Loan 2		

50	2112015	415.27	401k Loan 3	
50	2112015	139.07	401k Loan 4	
50	2112015	69.14	ACCIDENT INS	
50	2112015	78.7	Critical Illness	
50	2112015	9838.78	ER 401K Match	
50	2112015	29.55	Hospital Confin	
50	2112015	9.81	Legal Shield	
50	2112015	389.7	POLITICAL ACT	
50	2112015	19632.8	SALARY 401(K)	
50	2112015	81	UNITED WAY \$	
50	2112016	11.54	DEP CARE FSA	
50	2112016	828.06	HEALTH CARE FSA	
50	2112040	374.46	Garnishments WH	
50	2112050	625	Emee Stock Purch Prog	
50	2112053	7208.47	Def Comp	
50	2115300	135.76	BATH COUNTY	KYLOCL
50	2115300	40.2	BEATTYVILLE	KYLOCL
50	2115300	215.87	BEREA	KYLOCL
50	2115300	3.06	BOURBON C	KYLOCL
50	2115300	28.52	CAMARGO CITY	KYLOCL
50	2115300	1547.74	CLARK COUNTY	KYLOCL
50	2115300	18.34	CLAY CITY	KYLOCL
50	2115300	135.55	CLAY COUNTY	KYLOCL
50	2115300	20.8	CORBIN	KYLOCL
50	2115300	12467.46	Employee State Income Tax (KY)	KYWITH
50	2115300	5.1	ESTILL COUNT	KYLOCL
50	2115300	24726.41	FED Withholding Taxes	FEWITH
50	2115300	21748.86	FICA Withholding Taxes	FEFICA
50	2115300	28.66	JACKSON COUN	KYLOCL
50	2115300	33.44	JEFFERSONVIL	KYLOCL
50	2115300	265.35	JESSAMINE CO	KYLOCL
50	2115300	212.18	KNOX COUNTY	KYLOCL
50	2115300	161.88	LAUREL COUNT	KYLOCL
50	2115300	3.72	LESLIE COUNT	KYLOCL
50	2115300	10.15	LEXINGTON-FA	KYLOCL
50	2115300	54.06	MADISON COUN	KYLOCL
50	2115300	20.58	MENIFEE COUN	KYLOCL
50	2115300	175.39	MIDDLESBORO	KYLOCL
50	2115300	52.12	MONTGOMERY C	KYLOCL
50	2115300	340.37	NICHOLASVILL	KYLOCL
50	2115300	24.81	PINEVILLE	KYLOCL
50	2115300	55.59	POWELL COUNT	KYLOCL
50	2115300	33.68	RICHMOND	KYLOCL
50	2115300	7.38	ROBERTSON	KYLOCL
50	2115300	50	ROWAN COUNTY	KYLOCL
50	2115300	20.67	STANTON	KYLOCL
50	2115300	236.53	WHITLEY COUN	KYLOCL
50	2115300	44.31	WILMORE	KYLOCL
50	2139100	22269.02	ER Tax Offset	
50	2141000	184314.27	Direct Deposit	
50	2141000	988.76	NET	
50	5301010	12222.4	MEDICAL PRE TAX	169910
50	5301020	1421.21	DENTAL PRE TAX	169910
50	5301020	276.81	VISION PRE TAX	169910
50	5301030	10.32	DEPENDENT LIFE	169910
50	5301030	104.6	INA Accident	169910
50	5301030	345.84	OPT EMPLEE LIF	169910
50	5301030	3.44	Provident Life	169910
50	5301030	85.7	SPOUSE LIFE	169910

40	5703100	378.74	03/26/21 XWK PP6	Employer Medicare Tax FEFICA	168304L
40	5703100	78.57	03/26/21 XWK PP6	Employer Medicare Tax FEFICA	169019L
40	5703100	59.38	03/26/21 XWK PP6	Employer Medicare Tax FEFICA	169100L
40	5703100	120.16	03/26/21 XWK PP6	Employer Medicare Tax FEFICA	169101L
40	5703100	99.73	03/26/21 XWK PP6	Employer Medicare Tax FEFICA	169102L
40	5703100	48.71	03/26/21 XWK PP6	Employer Medicare Tax FEFICA	169103L
40	5703100	125.12	03/26/21 XWK PP6	Employer Medicare Tax FEFICA	169104L
40	5703100	22.35	03/26/21 XWK PP6	Employer Medicare Tax FEFICA	169105L
40	5703100	138.30	03/26/21 XWK PP6	Employer Medicare Tax FEFICA	169106L
40	5703100	92.63	03/26/21 XWK PP6	Employer Medicare Tax FEFICA	169110L
40	5703100	225.04	03/26/21 XWK PP6	Employer Medicare Tax FEFICA	169524L
40	5703100	609.87	03/26/21 XWK PP6	Employer Social Security Tax FEFICA	161310L
40	5703100	163.24	03/26/21 XWK PP6	Employer Social Security Tax FEFICA	161316L
40	5703100	994.75	03/26/21 XWK PP6	Employer Social Security Tax FEFICA	162736L
40	5703100	1,039.32	03/26/21 XWK PP6	Employer Social Security Tax FEFICA	162737L
40	5703100	4,181.32	03/26/21 XWK PP6	Employer Social Security Tax FEFICA	162756L
40	5703100	160.94	03/26/21 XWK PP6	Employer Social Security Tax FEFICA	164410L
40	5703100	220.60	03/26/21 XWK PP6	Employer Social Security Tax FEFICA	164988L
40	5703100	563.83	03/26/21 XWK PP6	Employer Social Security Tax FEFICA	165018L
40	5703100	239.16	03/26/21 XWK PP6	Employer Social Security Tax FEFICA	165103L
40	5703100	274.64	03/26/21 XWK PP6	Employer Social Security Tax FEFICA	167029L
40	5703100	906.64	03/26/21 XWK PP6	Employer Social Security Tax FEFICA	167145L
40	5703100	347.64	03/26/21 XWK PP6	Employer Social Security Tax FEFICA	167182L
40	5703100	643.75	03/26/21 XWK PP6	Employer Social Security Tax FEFICA	167358L
40	5703100	1,124.28	03/26/21 XWK PP6	Employer Social Security Tax FEFICA	167701L
40	5703100	1,619.42	03/26/21 XWK PP6	Employer Social Security Tax FEFICA	168304L
40	5703100	335.98	03/26/21 XWK PP6	Employer Social Security Tax FEFICA	169019L
40	5703100	253.89	03/26/21 XWK PP6	Employer Social Security Tax FEFICA	169100L
40	5703100	444.73	03/26/21 XWK PP6	Employer Social Security Tax FEFICA	169101L
40	5703100	405.76	03/26/21 XWK PP6	Employer Social Security Tax FEFICA	169102L
40	5703100	208.26	03/26/21 XWK PP6	Employer Social Security Tax FEFICA	169103L
40	5703100	534.98	03/26/21 XWK PP6	Employer Social Security Tax FEFICA	169104L
40	5703100	95.58	03/26/21 XWK PP6	Employer Social Security Tax FEFICA	169105L
40	5703100	591.34	03/26/21 XWK PP6	Employer Social Security Tax FEFICA	169106L
40	5703100	396.08	03/26/21 XWK PP6	Employer Social Security Tax FEFICA	169110L
40	5703100	962.24	03/26/21 XWK PP6	Employer Social Security Tax FEFICA	169524L
40	5703100	17.37	03/26/21 XWK PP6	Employer SUI Tax (KY)	161310L
40	5703100	32.41	03/26/21 XWK PP6	Employer SUI Tax (KY)	161316L
40	5703100	170.84	03/26/21 XWK PP6	Employer SUI Tax (KY)	162736L
40	5703100	132.97	03/26/21 XWK PP6	Employer SUI Tax (KY)	162756L
40	5703100	16.24	03/26/21 XWK PP6	Employer SUI Tax (KY)	164988L
40	5703100	25.81	03/26/21 XWK PP6	Employer SUI Tax (KY)	165018L
40	5703100	16.29	03/26/21 XWK PP6	Employer SUI Tax (KY)	167029L
40	5703100	26.44	03/26/21 XWK PP6	Employer SUI Tax (KY)	167182L
40	5703100	12.33	03/26/21 XWK PP6	Employer SUI Tax (KY)	167358L
40	5703100	73.45	03/26/21 XWK PP6	Employer SUI Tax (KY)	167701L
40	5703100	14.83	03/26/21 XWK PP6	Employer SUI Tax (KY)	169019L
40	5703100	68.63	03/26/21 XWK PP6	Employer SUI Tax (KY)	169101L
40	5703100	40.75	03/26/21 XWK PP6	Employer SUI Tax (KY)	169102L
40	5703100	18.83	03/26/21 XWK PP6	Employer SUI Tax (KY)	169103L
40	5703100	41.72	03/26/21 XWK PP6	Employer SUI Tax (KY)	169104L
40	5703100	10.96	03/26/21 XWK PP6	Employer SUI Tax (KY)	169105L
40	5703100	22.15	03/26/21 XWK PP6	Employer SUI Tax (KY)	169106L
40	5703100	49.75	03/26/21 XWK PP6	Employer SUI Tax (KY)	169110L
40	5703100	3.54	03/26/21 XWK PP6	FUTA Tax FEFDUN	161316L
40	5703100	6.12	03/26/21 XWK PP6	FUTA Tax FEFDUN	162736L
40	5703100	13.52	03/26/21 XWK PP6	FUTA Tax FEFDUN	167182L
40	5703100	8.74	03/26/21 XWK PP6	FUTA Tax FEFDUN	169101L
40	5703100	4.75	03/26/21 XWK PP6	FUTA Tax FEFDUN	169103L
50	2112015	490.74	03/26/21 XWK PP6	401(K) CATCH UP	
50	2112015	3,424.57	03/26/21 XWK PP6	401K Loan 1	
50	2112015	2,123.67	03/26/21 XWK PP6	401K Loan 2	
50	2112015	415.27	03/26/21 XWK PP6	401K Loan 3	
50	2112015	139.07	03/26/21 XWK PP6	401K Loan 4	
50	2112015	69.14	03/26/21 XWK PP6	ACCIDENT INS	
50	2112015	78.70	03/26/21 XWK PP6	Critical Illness	
50	2112015	9,838.78	03/26/21 XWK PP6	ER 401K Match	
50	2112015	29.55	03/26/21 XWK PP6	Hospital Confin	
50	2112015	9.81	03/26/21 XWK PP6	Legal Shield	
50	2112015	389.70	03/26/21 XWK PP6	POLITICAL ACT	
50	2112015	19,632.80	03/26/21 XWK PP6	SALARY 401(K)	
50	2112015	81.00	03/26/21 XWK PP6	UNITED WAY \$	
50	2112016	11.54	03/26/21 XWK PP6	DEP CARE FSA	
50	2112016	828.06	03/26/21 XWK PP6	HEALTH CARE FSA	
50	2112040	374.46	03/26/21 XWK PP6	Garnishments WH	
50	2112050	625.00	03/26/21 XWK PP6	Emee Stock Purch Prog	
50	2112053	7,208.47	03/26/21 XWK PP6	Def Comp	
50	2115300	135.76	03/26/21 XWK PP6	BATH COUNTY KYLOCL	
50	2115300	40.20	03/26/21 XWK PP6	BEATTYVILLE KYLOCL	
50	2115300	215.87	03/26/21 XWK PP6	BEREA KYLOCL	

50	2115300	3.06	03/26/21 XWK PP6	BOURBON C KYLOCL	
50	2115300	28.52	03/26/21 XWK PP6	CAMARGO CITY KYLOCL	
50	2115300	1,547.74	03/26/21 XWK PP6	CLARK COUNTY KYLOCL	
50	2115300	18.34	03/26/21 XWK PP6	CLAY CITY KYLOCL	
50	2115300	135.55	03/26/21 XWK PP6	CLAY COUNTY KYLOCL	
50	2115300	20.80	03/26/21 XWK PP6	CORBIN KYLOCL	
50	2115300	12,467.46	03/26/21 XWK PP6	Employee State Income Tax (KY) KYWITH	
50	2115300	5.10	03/26/21 XWK PP6	ESTILL COUNT KYLOCL	
50	2115300	24,726.41	03/26/21 XWK PP6	FED Withholding Taxes FEWITH	
50	2115300	21,748.86	03/26/21 XWK PP6	FICA Withholding Taxes FEFICA	
50	2115300	28.66	03/26/21 XWK PP6	JACKSON COUN KYLOCL	
50	2115300	33.44	03/26/21 XWK PP6	JEFFERSONVIL KYLOCL	
50	2115300	265.35	03/26/21 XWK PP6	JESSAMINE CO KYLOCL	
50	2115300	212.18	03/26/21 XWK PP6	KNOX COUNTY KYLOCL	
50	2115300	161.88	03/26/21 XWK PP6	LAUREL COUNT KYLOCL	
50	2115300	3.72	03/26/21 XWK PP6	LESLIE COUNT KYLOCL	
50	2115300	10.15	03/26/21 XWK PP6	LEXINGTON-FA KYLOCL	
50	2115300	54.06	03/26/21 XWK PP6	MADISON COUN KYLOCL	
50	2115300	20.58	03/26/21 XWK PP6	MENIFEE COUN KYLOCL	
50	2115300	175.39	03/26/21 XWK PP6	MIDDLESBORO KYLOCL	
50	2115300	52.12	03/26/21 XWK PP6	MONTGOMERY C KYLOCL	
50	2115300	340.37	03/26/21 XWK PP6	NICHOLASVILL KYLOCL	
50	2115300	24.81	03/26/21 XWK PP6	PINEVILLE KYLOCL	
50	2115300	55.59	03/26/21 XWK PP6	POWELL COUNT KYLOCL	
50	2115300	33.68	03/26/21 XWK PP6	RICHMOND KYLOCL	
50	2115300	7.38	03/26/21 XWK PP6	ROBERTSON KYLOCL	
50	2115300	50.00	03/26/21 XWK PP6	ROWAN COUNTY KYLOCL	
50	2115300	20.67	03/26/21 XWK PP6	STANTON KYLOCL	
50	2115300	236.53	03/26/21 XWK PP6	WHITLEY COUN KYLOCL	
50	2115300	44.31	03/26/21 XWK PP6	WILMORE KYLOCL	
50	2139100	22,269.02	03/26/21 XWK PP6	ER Tax Offset	
50	2141000	184,314.27	03/26/21 XWK PP6	Direct Deposit	
50	2141000	888.76	03/26/21 XWK PP6	NET	
50	5301010	12,222.40	03/26/21 XWK PP6	MEDICAL PRE TAX	169910
50	5301020	1,421.21	03/26/21 XWK PP6	DENTAL PRE TAX	169910
50	5301020	276.81	03/26/21 XWK PP6	VISION PRE TAX	169910
50	5301030	10.32	03/26/21 XWK PP6	DEPENDENT LIFE	169910
50	5301030	104.60	03/26/21 XWK PP6	INA Accident	169910
50	5301030	345.84	03/26/21 XWK PP6	OPT EMPLEE LIF	169910
50	5301030	3.44	03/26/21 XWK PP6	Provident Life	169910
50	5301030	85.70	03/26/21 XWK PP6	SPOUSE LIFE	169910

661,474.48

40	5703100	378.74	0	378.74	302.99	ACCRUAL	Employer Medicare Tax FEFICA	168304L
40	5703100	78.57	0	78.57	62.86	ACCRUAL	Employer Medicare Tax FEFICA	169019L
40	5703100	59.38	0	59.38	47.5	ACCRUAL	Employer Medicare Tax FEFICA	169100L
40	5703100	120.16	0	120.16	96.13	ACCRUAL	Employer Medicare Tax FEFICA	169101L
40	5703100	99.73	0	99.73	79.78	ACCRUAL	Employer Medicare Tax FEFICA	169102L
40	5703100	48.71	0	48.71	38.97	ACCRUAL	Employer Medicare Tax FEFICA	169103L
40	5703100	125.12	0	125.12	100.1	ACCRUAL	Employer Medicare Tax FEFICA	169104L
40	5703100	22.35	0	22.35	17.88	ACCRUAL	Employer Medicare Tax FEFICA	169105L
40	5703100	138.3	0	138.3	110.64	ACCRUAL	Employer Medicare Tax FEFICA	169106L
40	5703100	92.63	0	92.63	74.1	ACCRUAL	Employer Medicare Tax FEFICA	169110L
40	5703100	225.04	0	225.04	180.03	ACCRUAL	Employer Medicare Tax FEFICA	169524L
40	5703100	609.87	0	609.87	487.9	ACCRUAL	Employer Social Security Tax FEFICA	161310L
40	5703100	163.24	0	163.24	130.59	ACCRUAL	Employer Social Security Tax FEFICA	161316L
40	5703100	994.75	0	994.75	795.8	ACCRUAL	Employer Social Security Tax FEFICA	162736L
40	5703100	1039.32	0	1039.32	831.46	ACCRUAL	Employer Social Security Tax FEFICA	162737L
40	5703100	4181.32	0	4181.32	3345.06	ACCRUAL	Employer Social Security Tax FEFICA	162756L
40	5703100	160.94	0	160.94	128.75	ACCRUAL	Employer Social Security Tax FEFICA	164410L
40	5703100	220.6	0	220.6	176.48	ACCRUAL	Employer Social Security Tax FEFICA	164988L
40	5703100	563.83	0	563.83	451.06	ACCRUAL	Employer Social Security Tax FEFICA	165018L
40	5703100	239.16	0	239.16	191.33	ACCRUAL	Employer Social Security Tax FEFICA	165103L
40	5703100	274.64	0	274.64	219.71	ACCRUAL	Employer Social Security Tax FEFICA	167029L
40	5703100	906.64	0	906.64	725.31	ACCRUAL	Employer Social Security Tax FEFICA	167145L
40	5703100	347.64	0	347.64	278.11	ACCRUAL	Employer Social Security Tax FEFICA	167182L
40	5703100	643.75	0	643.75	515	ACCRUAL	Employer Social Security Tax FEFICA	167358L
40	5703100	1124.28	0	1124.28	899.42	ACCRUAL	Employer Social Security Tax FEFICA	167701L
40	5703100	1619.42	0	1619.42	1295.54	ACCRUAL	Employer Social Security Tax FEFICA	168304L
40	5703100	335.98	0	335.98	268.78	ACCRUAL	Employer Social Security Tax FEFICA	169019L
40	5703100	253.89	0	253.89	203.11	ACCRUAL	Employer Social Security Tax FEFICA	169100L
40	5703100	444.73	0	444.73	355.78	ACCRUAL	Employer Social Security Tax FEFICA	169101L
40	5703100	405.76	0	405.76	324.61	ACCRUAL	Employer Social Security Tax FEFICA	169102L
40	5703100	208.26	0	208.26	166.61	ACCRUAL	Employer Social Security Tax FEFICA	169103L
40	5703100	534.98	0	534.98	427.98	ACCRUAL	Employer Social Security Tax FEFICA	169104L
40	5703100	95.58	0	95.58	76.46	ACCRUAL	Employer Social Security Tax FEFICA	169105L
40	5703100	591.34	0	591.34	473.07	ACCRUAL	Employer Social Security Tax FEFICA	169106L
40	5703100	396.08	0	396.08	316.86	ACCRUAL	Employer Social Security Tax FEFICA	169110L
40	5703100	962.24	0	962.24	769.79	ACCRUAL	Employer Social Security Tax FEFICA	169524L
40	5703100	17.37	0	17.37	13.9	ACCRUAL	Employer SUI Tax (KY)	161310L
40	5703100	32.41	0	32.41	25.93	ACCRUAL	Employer SUI Tax (KY)	161316L
40	5703100	170.84	0	170.84	136.67	ACCRUAL	Employer SUI Tax (KY)	162736L
40	5703100	132.97	0	132.97	106.38	ACCRUAL	Employer SUI Tax (KY)	162756L
40	5703100	16.24	0	16.24	12.99	ACCRUAL	Employer SUI Tax (KY)	164988L
40	5703100	25.81	0	25.81	20.65	ACCRUAL	Employer SUI Tax (KY)	165018L
40	5703100	16.29	0	16.29	13.03	ACCRUAL	Employer SUI Tax (KY)	167029L
40	5703100	26.44	0	26.44	21.15	ACCRUAL	Employer SUI Tax (KY)	167182L
40	5703100	12.33	0	12.33	9.86	ACCRUAL	Employer SUI Tax (KY)	167358L
40	5703100	73.45	0	73.45	58.76	ACCRUAL	Employer SUI Tax (KY)	167701L
40	5703100	14.83	0	14.83	11.86	ACCRUAL	Employer SUI Tax (KY)	169019L
40	5703100	68.63	0	68.63	54.9	ACCRUAL	Employer SUI Tax (KY)	169101L
40	5703100	40.75	0	40.75	32.6	ACCRUAL	Employer SUI Tax (KY)	169102L
40	5703100	18.83	0	18.83	15.06	ACCRUAL	Employer SUI Tax (KY)	169103L
40	5703100	41.72	0	41.72	33.38	ACCRUAL	Employer SUI Tax (KY)	169104L
40	5703100	10.96	0	10.96	8.77	ACCRUAL	Employer SUI Tax (KY)	169105L
40	5703100	22.15	0	22.15	17.72	ACCRUAL	Employer SUI Tax (KY)	169106L
40	5703100	49.75	0	49.75	39.8	ACCRUAL	Employer SUI Tax (KY)	169110L
40	5703100	3.54	0	3.54	2.83	ACCRUAL	FUTA Tax FEFDUN	161316L
40	5703100	6.12	0	6.12	4.9	ACCRUAL	FUTA Tax FEFDUN	162736L
40	5703100	13.52	0	13.52	10.82	ACCRUAL	FUTA Tax FEFDUN	167182L
40	5703100	8.74	0	8.74	6.99	ACCRUAL	FUTA Tax FEFDUN	169101L
40	5703100	4.75	0	4.75	3.8	ACCRUAL	FUTA Tax FEFDUN	169103L
50	2112015	490.74	-490.74	0	0	ACCRUAL	401(K) CATCH UP	
50	2112015	3424.57	-3424.57	0	0	ACCRUAL	401k Loan 1	
50	2112015	2123.67	-2123.67	0	0	ACCRUAL	401k Loan 2	
50	2112015	415.27	-415.27	0	0	ACCRUAL	401k Loan 3	
50	2112015	139.07	-139.07	0	0	ACCRUAL	401k Loan 4	
50	2112015	69.14	-69.14	0	0	ACCRUAL	ACCIDENT INS	
50	2112015	78.7	-78.7	0	0	ACCRUAL	Critical Illness	
50	2112015	9838.78	-9838.78	0	0	ACCRUAL	ER 401k Match	
50	2112015	29.55	-29.55	0	0	ACCRUAL	Hospital Confin	
50	2112015	9.81	-9.81	0	0	ACCRUAL	Legal Shield	
50	2112015	389.7	-389.7	0	0	ACCRUAL	POLITICAL ACT	
50	2112015	19632.8	-19632.8	0	0	ACCRUAL	SALARY 401(K)	
50	2112015	81	-81	0	0	ACCRUAL	UNITED WAY \$	
50	2112016	11.54	-11.54	0	0	ACCRUAL	DEP CARE FSA	
50	2112016	828.06	-828.06	0	0	ACCRUAL	HEALTH CARE FSA	
50	2112040	374.46	-374.46	0	0	ACCRUAL	Garnishments WH	
50	2112050	625	-625	0	0	ACCRUAL	Emee Stock Purch Prog	
50	2112053	7208.47	-7208.47	0	0	ACCRUAL	Def Comp	
50	2115300	135.76	-135.76	0	0	ACCRUAL	BATH COUNTY KYLOCL	
50	2115300	40.2	-40.2	0	0	ACCRUAL	BEATTYVILLE KYLOCL	
50	2115300	215.87	-215.87	0	0	ACCRUAL	BEREA KYLOCL	

40	5703100	194.46	ACCRUAL	Employer Medicare Tax FEFICA	162737L
40	5703100	195.08	ACCRUAL	Employer Medicare Tax FEFICA	167145L
40	5703100	210.35	ACCRUAL	Employer Medicare Tax FEFICA	167701L
40	5703100	302.99	ACCRUAL	Employer Medicare Tax FEFICA	168304L
40	5703100	797.75	ACCRUAL	Employer Medicare Tax FEFICA	162756L
40	5703100	76.46	ACCRUAL	Employer Social Security Tax FEFICA	169105L
40	5703100	128.75	ACCRUAL	Employer Social Security Tax FEFICA	164410L
40	5703100	130.59	ACCRUAL	Employer Social Security Tax FEFICA	161316L
40	5703100	166.61	ACCRUAL	Employer Social Security Tax FEFICA	169103L
40	5703100	176.48	ACCRUAL	Employer Social Security Tax FEFICA	164988L
40	5703100	191.33	ACCRUAL	Employer Social Security Tax FEFICA	165103L
40	5703100	203.11	ACCRUAL	Employer Social Security Tax FEFICA	169100L
40	5703100	219.71	ACCRUAL	Employer Social Security Tax FEFICA	167029L
40	5703100	268.78	ACCRUAL	Employer Social Security Tax FEFICA	169019L
40	5703100	278.11	ACCRUAL	Employer Social Security Tax FEFICA	167182L
40	5703100	316.86	ACCRUAL	Employer Social Security Tax FEFICA	169110L
40	5703100	324.61	ACCRUAL	Employer Social Security Tax FEFICA	169102L
40	5703100	355.78	ACCRUAL	Employer Social Security Tax FEFICA	169101L
40	5703100	427.98	ACCRUAL	Employer Social Security Tax FEFICA	169104L
40	5703100	451.06	ACCRUAL	Employer Social Security Tax FEFICA	165018L
40	5703100	473.07	ACCRUAL	Employer Social Security Tax FEFICA	169106L
40	5703100	487.90	ACCRUAL	Employer Social Security Tax FEFICA	161310L
40	5703100	515.00	ACCRUAL	Employer Social Security Tax FEFICA	167358L
40	5703100	725.31	ACCRUAL	Employer Social Security Tax FEFICA	167145L
40	5703100	769.79	ACCRUAL	Employer Social Security Tax FEFICA	169524L
40	5703100	795.80	ACCRUAL	Employer Social Security Tax FEFICA	162736L
40	5703100	831.46	ACCRUAL	Employer Social Security Tax FEFICA	162737L
40	5703100	899.42	ACCRUAL	Employer Social Security Tax FEFICA	167701L
40	5703100	1,295.54	ACCRUAL	Employer Social Security Tax FEFICA	168304L
40	5703100	3,345.06	ACCRUAL	Employer Social Security Tax FEFICA	162756L
40	5703100	2.83	ACCRUAL	FUTA Tax FEFDUN	161316L
40	5703100	3.80	ACCRUAL	FUTA Tax FEFDUN	169103L
40	5703100	4.90	ACCRUAL	FUTA Tax FEFDUN	162736L
40	5703100	6.99	ACCRUAL	FUTA Tax FEFDUN	169101L
40	5703100	10.82	ACCRUAL	FUTA Tax FEFDUN	167182L
40	5703100	8.77	ACCRUAL	Employer SUI Tax (KY)	169105L
40	5703100	9.86	ACCRUAL	Employer SUI Tax (KY)	167358L
40	5703100	11.86	ACCRUAL	Employer SUI Tax (KY)	169019L
40	5703100	12.99	ACCRUAL	Employer SUI Tax (KY)	164988L
40	5703100	13.03	ACCRUAL	Employer SUI Tax (KY)	167029L
40	5703100	13.90	ACCRUAL	Employer SUI Tax (KY)	161310L
40	5703100	15.06	ACCRUAL	Employer SUI Tax (KY)	169103L
40	5703100	17.72	ACCRUAL	Employer SUI Tax (KY)	169106L
40	5703100	20.65	ACCRUAL	Employer SUI Tax (KY)	165018L
40	5703100	21.15	ACCRUAL	Employer SUI Tax (KY)	167182L
40	5703100	25.93	ACCRUAL	Employer SUI Tax (KY)	161316L
40	5703100	32.60	ACCRUAL	Employer SUI Tax (KY)	169102L
40	5703100	33.38	ACCRUAL	Employer SUI Tax (KY)	169104L
40	5703100	39.80	ACCRUAL	Employer SUI Tax (KY)	169110L
40	5703100	54.90	ACCRUAL	Employer SUI Tax (KY)	169101L
40	5703100	58.76	ACCRUAL	Employer SUI Tax (KY)	167701L
40	5703100	106.38	ACCRUAL	Employer SUI Tax (KY)	162756L
40	5703100	136.67	ACCRUAL	Employer SUI Tax (KY)	162736L
40	5300120	24.00	ACCRUAL	Other Earnings	169105L
40	5300120	26.59	ACCRUAL	Other Earnings	169019L
40	5300120	31.10	ACCRUAL	Other Earnings	167358L
40	5300120	98.54	ACCRUAL	Other Earnings	162736L
40	5300120	240.62	ACCRUAL	Other Earnings	169110L
40	5300120	357.86	ACCRUAL	Other Earnings	169106L
40	5300120	360.34	ACCRUAL	Other Earnings	169103L
40	5300120	380.98	ACCRUAL	Other Earnings	167701L
40	5300120	395.57	ACCRUAL	Other Earnings	169102L
40	5300120	470.65	ACCRUAL	Other Earnings	169101L
40	5300120	1,376.86	ACCRUAL	Other Earnings	167145L
40	5300120	2,278.38	ACCRUAL	Other Earnings	162756L
50	2141050	264,569.73	ACCRUAL	XWK 8 Days Accrual	

Acct	SGTXT	Cost Ctr	Accrual
5300110	Earnings	169105L	1,280.00
5300110	Earnings	164410L	2,233.60
5300110	Earnings	161316L	2,357.12
5300110	Earnings	169103L	2,546.02
5300110	Earnings	164988L	2,999.68
5300110	Earnings	165103L	3,138.56
5300110	Earnings	169100L	3,406.08
5300110	Earnings	167029L	3,784.96
5300110	Earnings	169019L	4,520.89
5300110	Earnings	167182L	4,800.00
5300110	Earnings	169110L	5,277.44
5300110	Earnings	169102L	5,399.68
5300110	Earnings	169101L	6,396.80
5300110	Earnings	169104L	7,299.84
5300110	Earnings	169106L	7,627.52
5300110	Earnings	165018L	7,754.24
5300110	Earnings	161310L	8,453.57
5300110	Earnings	167358L	8,701.44
5300110	Earnings	167145L	12,691.90
5300110	Earnings	169524L	12,954.24
5300110	Earnings	162736L	13,556.16
5300110	Earnings	162737L	13,995.31
5300110	Earnings	167701L	14,734.72
5300110	Earnings	168304L	21,009.28
5300110	Earnings	162756L	55,923.02
5301130	401K Match	161316L	48.13
5301130	401K Match	169105L	51.20
5301130	401K Match	169103L	59.87
5301130	401K Match	164410L	89.34
5301130	401K Match	167029L	104.01
5301130	401K Match	167182L	115.07
5301130	401K Match	164988L	119.98
5301130	401K Match	165103L	125.54
5301130	401K Match	169102L	127.86
5301130	401K Match	169100L	136.24
5301130	401K Match	169110L	138.74
5301130	401K Match	169101L	163.17
5301130	401K Match	169019L	169.10
5301130	401K Match	169104L	211.99
5301130	401K Match	161310L	267.26
5301130	401K Match	169106L	305.10
5301130	401K Match	165018L	310.12
5301130	401K Match	167358L	348.07
5301130	401K Match	162736L	380.18
5301130	401K Match	167145L	425.11
5301130	401K Match	169524L	500.26
5301130	401K Match	162737L	544.73
5301130	401K Match	167701L	548.52
5301130	401K Match	168304L	609.70
5301130	401K Match	162756L	1,971.71
5703100	Employer Medicare Tax FEFICA	169105L	17.88
5703100	Employer Medicare Tax FEFICA	164410L	30.11
5703100	Employer Medicare Tax FEFICA	161316L	30.54
5703100	Employer Medicare Tax FEFICA	169103L	38.97
5703100	Employer Medicare Tax FEFICA	164988L	41.27
5703100	Employer Medicare Tax FEFICA	165103L	44.74
5703100	Employer Medicare Tax FEFICA	169100L	47.50
5703100	Employer Medicare Tax FEFICA	167029L	51.38
5703100	Employer Medicare Tax FEFICA	169019L	62.86
5703100	Employer Medicare Tax FEFICA	167182L	65.04
5703100	Employer Medicare Tax FEFICA	169110L	74.10
5703100	Employer Medicare Tax FEFICA	169102L	79.78
5703100	Employer Medicare Tax FEFICA	169101L	96.13
5703100	Employer Medicare Tax FEFICA	169104L	100.10
5703100	Employer Medicare Tax FEFICA	165018L	105.49
5703100	Employer Medicare Tax FEFICA	169106L	110.64
5703100	Employer Medicare Tax FEFICA	161310L	114.10
5703100	Employer Medicare Tax FEFICA	167358L	120.45
5703100	Employer Medicare Tax FEFICA	169524L	180.03
5703100	Employer Medicare Tax FEFICA	162736L	186.11
5703100	Employer Medicare Tax FEFICA	162737L	194.46
5703100	Employer Medicare Tax FEFICA	167145L	195.08
5703100	Employer Medicare Tax FEFICA	167701L	210.35
5703100	Employer Medicare Tax FEFICA	168304L	302.99
5703100	Employer Medicare Tax FEFICA	162756L	797.75
5703100	Employer Social Security Tax FEFICA	169105L	76.46
5703100	Employer Social Security Tax FEFICA	164410L	128.75
5703100	Employer Social Security Tax FEFICA	161316L	130.59
5703100	Employer Social Security Tax FEFICA	169103L	166.61
5703100	Employer Social Security Tax FEFICA	164988L	176.48

Acct		
0	211...	211...
211...	211...	211...
211...	213...	214...
530...	530...	530...
530...	530...	530...
530...	570...	211...
214...	214...	214...
530...	530...	530...
530	530	

SGTXT	
401K Match	Earnings
Employer M...	Employer So...
Employer SU...	FUTA Tax FE...
Other Earnin...	
1248/1260P...	401(K) CATC...
401k Loan 1	401k Loan 2
401k Loan 3	401k Loan 4
401k Loan 5	401k Loan 6
401k Loan 7	A08 401k Po...
A08 401k Pre	ACCIDENT
ACCIDENT INS	ALCO PARKI...
ALIQUIPPA C...	ALLEGHENY ...
ALTOONA CI...	ANNUAL INC...
ARMSTRON...	AVON LAKE ...
BATH COUN...	BFATTYVII F...

5703100	Employer Social Security Tax FEFICA	165103L	191.33
5703100	Employer Social Security Tax FEFICA	169100L	203.11
5703100	Employer Social Security Tax FEFICA	167029L	219.71
5703100	Employer Social Security Tax FEFICA	169019L	268.78
5703100	Employer Social Security Tax FEFICA	167182L	278.11
5703100	Employer Social Security Tax FEFICA	169110L	316.86
5703100	Employer Social Security Tax FEFICA	169102L	324.61
5703100	Employer Social Security Tax FEFICA	169101L	355.78
5703100	Employer Social Security Tax FEFICA	169104L	427.98
5703100	Employer Social Security Tax FEFICA	165018L	451.06
5703100	Employer Social Security Tax FEFICA	169106L	473.07
5703100	Employer Social Security Tax FEFICA	161310L	487.90
5703100	Employer Social Security Tax FEFICA	167358L	515.00
5703100	Employer Social Security Tax FEFICA	167145L	725.31
5703100	Employer Social Security Tax FEFICA	169524L	769.79
5703100	Employer Social Security Tax FEFICA	162736L	795.80
5703100	Employer Social Security Tax FEFICA	162737L	831.46
5703100	Employer Social Security Tax FEFICA	167701L	899.42
5703100	Employer Social Security Tax FEFICA	168304L	1,295.54
5703100	Employer Social Security Tax FEFICA	162756L	3,345.06
5703100	FUTA Tax FEFDUN	161316L	2.83
5703100	FUTA Tax FEFDUN	169103L	3.80
5703100	FUTA Tax FEFDUN	162736L	4.90
5703100	FUTA Tax FEFDUN	169101L	6.99
5703100	FUTA Tax FEFDUN	167182L	10.82
5703100	Employer SUI Tax (KY)	169105L	8.77
5703100	Employer SUI Tax (KY)	167358L	9.86
5703100	Employer SUI Tax (KY)	169019L	11.86
5703100	Employer SUI Tax (KY)	164988L	12.99
5703100	Employer SUI Tax (KY)	167029L	13.03
5703100	Employer SUI Tax (KY)	161310L	13.90
5703100	Employer SUI Tax (KY)	169103L	15.06
5703100	Employer SUI Tax (KY)	169106L	17.72
5703100	Employer SUI Tax (KY)	165018L	20.65
5703100	Employer SUI Tax (KY)	167182L	21.15
5703100	Employer SUI Tax (KY)	161316L	25.93
5703100	Employer SUI Tax (KY)	169102L	32.60
5703100	Employer SUI Tax (KY)	169104L	33.38
5703100	Employer SUI Tax (KY)	169110L	39.80
5703100	Employer SUI Tax (KY)	169101L	54.90
5703100	Employer SUI Tax (KY)	167701L	58.76
5703100	Employer SUI Tax (KY)	162756L	106.38
5703100	Employer SUI Tax (KY)	162736L	136.67
5300120	Other Earnings	169105L	24.00
5300120	Other Earnings	169019L	26.59
5300120	Other Earnings	167358L	31.10
5300120	Other Earnings	162736L	98.54
5300120	Other Earnings	169110L	240.62
5300120	Other Earnings	169106L	357.86
5300120	Other Earnings	169103L	360.34
5300120	Other Earnings	167701L	380.98
5300120	Other Earnings	169102L	395.57
5300120	Other Earnings	169101L	470.65
5300120	Other Earnings	167145L	1,376.86
5300120	Other Earnings	162756L	2,278.38
Grand Total			264,569.73

IT Accruals March 2021

PNG Accruals

Supplier	Accrued for March	Actual Invoice	Cost Center/WBS	GL	O&M or Cap	Comments
SAP	\$ -	N	CRB license.3	5304340	Cap	SAP CRB and BOBJ licenses
Priasoft	\$ 26,730	N	SIP.MS.M365.3	5304340	Cap	Email migration software
CDW	\$ -	N	SIP.DELL.5103	5304340	Cap	Servers
SHI	\$ 170,000	N	7000P.21.2	5304340	Cap	Veeam backup software
CDW	\$ -	N	7000P.20.9.SIP	5304340	Cap	Backup device
Avertra - MiAgent Software	\$ -	N	Miagent.ph1.3	5304340	Cap	MiAgent CRM Software
Dell	\$ -	N	SHAREPOINT.3	5304340	Cap	Sharepoint Licenses
AVEVA	\$ -	N	SCADA.GMAS.2	5303315	Cap	SCADA Upgrade
IDI - Operations Project Management System	\$ 100,000	N	CPMS.PH5.2	5303315	Cap	Outside Services
IBM - Billing Schema Consolidation	\$ 12,000	N	SAP.BILLING.2	5303315	Cap	Outside Services
SAP - Billing Schema Consolidation	\$ 15,000	N	SAP.BILLING.2	5303315	Cap	Outside Services
IDI - Workforce Optimization	\$ 120,000	N	WFO.PH6.2	5303315	Cap	Outside Services
IDI - Dunning	\$ 17,500	N	DUNNING.2	5303315	Cap	Outside Services
IDI - MATLTXN	\$ 16,500	N	MATLTXN.2	5303315	Cap	Outside Services
IDI - Construction	\$ 100,000	N	50020	5303315	Cap	Outside Services
Ramtech - ASBuilt	\$ 19,000	N	50020	5303315	Cap	Outside Services
Iteres Construction	\$ 16,000	N	50020	5303315	Cap	Outside Services
IDI- EAM Redesign	\$ 75,000	N	SIP.EAM.REDESIGN.2	5303315	Cap	Outside Services
Testa - EAM Redesign	\$ 16,000	N	SIP.EAM.REDESIGN.2	5303315	Cap	Outside Services
IBM- EAM Redesign	\$ 38,000	N	SIP.EAM.REDESIGN.2	5303315	Cap	Outside Services
KPMG- EAM Redesign	\$ 294,313	N	SIP.EAM.REDESIGN.2	5303315	Cap	Outside Services
PowerPlan - EAM Redesign	\$ 50,000	N	SIP.EAM.REDESIGN.2	5303315	CAP	Outside Services Portal Project
Peak - Rates Interrogatory Manager	\$ 10,000	N	INTER.MGR.2	5303315	CAP	Outside Services
Blastpoint - Billing Persona	\$ -	N	DELING.CUST.2	5303315	CAP	Outside Services
Ramtech - Design Pipe	\$ 83,000	N	DESIGN.PIPE.2	5303315	CAP	Outside Services
UDC - Roadmap	\$ -	N	GAS.OUTAGE.2	5303315	CAP	Outside Services
IDI - CRM Replacement Project	\$ 120,000	N	CRM.PH2.2	5303315	CAP	Outside Services
IDI - Contract Management Project	\$ 35,000	N	SIP.CONT.MGT.2	5303315	CAP	Outside Services
SAP - S4/HANA Project	\$ -	N	SAP.S4.HANA.2	5303315	CAP	Outside Services
Testa - CRM Replacement Project	\$ 26,000	N	CRM.PH2.2	5303315	CAP	Outside Services
Hyland - Perceptive Upgrade	\$ -	N	PERCEP.UPGRD.2	5303315	Cap	Outside Services
ITERES - support	\$ 16,000	N	CP.APPL.ALL	5303315	O&M	Outside Services
IDI- Support	\$ 220,000	N	CP.APPL.ALL	5303315	O&M	Outside Services
IBM - Support	\$ 61,000	N	CP.APPL.ALL	5303315	O&M	Outside Services
Iteres - Support	\$ -	N	CP.APPL.ALL	5303315	O&M	Outside Services
Marvel - Support	\$ 20,000	N	CP.APPL.ALL	5303315	O&M	Outside Services
Testa	\$ -	N	CP.APPL.ALL	5303315	O&M	Outside Services
SAP Maintenance	\$ -	N	CP.APPL.ALL	5303120	O&M	SAP Maintenance
Optiv	\$ -	N	CP.IT.ALL	5303315	O&M	Security Assessment
Peak - Support	\$ -	N	CP.IT.ALL	5303315	O&M	Outside Services
Schneider Downs	\$ -	N	CP.IT.ALL	5303315	O&M	Outside Services
Versatile	\$ -	N	CP.IT.ALL	5303315	O&M	Incident Response Services
Ascent Data	\$ -	N	CP.IT.ALL	5303315	O&M	Outside Services
Secure Works	\$ -	N	CP.APPL.ALL	5303315	O&M	EDI - Translation Services
Peak - Support	\$ -	N	CP.APPL.ALL	5303315	O&M	
GXS	\$ 10,250	N	CP.APPL.ALL	5303315	O&M	EDI - Translation Services
DataTran	\$ 12,000	N	CP.APPL.ALL	5303315	O&M	
IDI - Infrastructure	\$ 35,000	N	CP.IT.ALL	5303315	O&M	Jdisc support
SHI	\$ -	N	CP.TELECOM.ALL	5303315	O&M	Outside Services
Verizon - Business	\$ 75,000	N	CP.TELECOM.ALL	5309020	O&M	
Century Link	\$ 50,000	N	CP.TELECOM.ALL	5309020	O&M	
Verizon - Wireless	\$ 90,000	N	CP.TELECOM.ALL	5309020	O&M	
SAP - Delta Project	\$ 10,000	N	SW.DELTA.CRB.2	5303315	Cap	Outside Services
IBM - Delta Project	\$ 25,000	N	SW.DELTA.CRB.2	5303315	Cap	Outside Services
IDI - Delta Project	\$ 35,000	N	SW.DELTA.CRB.2	5303315	Cap	Outside Services
Popovich - Delta Project	\$ 6,750	N	SW.DELTA.CRB.2	5303315	Cap	Outside Services
Ramtech - Delta Project	\$ -	N	SW.DELTA.CRB.2	5303315	Cap	Outside Services
PowerPlan	\$ -	N	DELTA.PWRTAX.2	5303315	Cap	Outside Services
Ramtech - GIS	\$ -	N	SW.DELTA.CRB.2	5303315	Cap	Outside Services
	\$ 2,026,043					

Cost Center/WBS	Amount
SIP.MSM365.5103	\$ 26,730
7000P.20.9.SIP	\$ -
7000P.21.2	\$ 170,000
SCADA.GMAS.2	\$ -
CRM.PH2.2	\$ 146,000
GAS.OUTAGE.2	\$ -
CPMS.PH5.2	\$ 100,000
MATLTXN.2	\$ 16,500
50020	\$ 135,000
SIP.EAM.REDESIGN.2	\$ 473,313
SW.DELTA.CRB.2	\$ 76,750
WFO.PH6.2	\$ 120,000
SAP.BILLING.2	\$ 27,000
SIP.CONT.MGT.2	\$ 35,000
INTER.MGR.2	\$ 10,000
DELTA.PWRTAX.2 / 530331	\$ -
DUNNING.2	\$ 17,500
DESIGN.PIPE.2 / 5303315	\$ 83,000
CP.TELECOM.ALL - 5309020	\$ 215,000
CP.TELECOM.ALL - 5303315	\$ -
CP.IT.ALL - 5303315	\$ 35,000
CP.IT.ALL - 5304340	
CP.IT.ALL - 5303120	
CP.APPL.ALL - 5303315	\$ 339,250
	\$ -
CP.APPL.ALL - 5303120	\$ -
	\$ 2,026,043
	\$ -

Co Code	VENDOR #	ASSIGNMENT	INVOICE #	INVOICE DATE	Service Date	VENDOR NAME	G/L	Supply one cost element			\$ AMOUNT
								ORDER	WBS ELEMENT	COST CENTER	
1600	300004231		Estimate	3/31/2021		Bluegrass Integrated Communications	5304320			162736	42,238.00
1600	400001509		Estimate	3/31/2021		SKO	5303220			169935	17,246.00
1600	400003796		Estimate	3/31/2021		PRIME GROUP	5303310		2021DELTARATECASE		10,000.00
1600	300004408		Estimate	3/31/2021		EnSiteUSA	5303030	10067751			18,108.00
1600	400003938		11717	3/31/2021		RAMTECH	5304340		SW.DELT.MOBILEMAPS.3		15,325.00

Display Document: Data Entry View

Display Currency: General Ledger View

Data Entry View

Document Number	2200000030	Company Code	1600	Fiscal Year	2021
Document Date	03/31/2021	Posting Date	03/31/2021	Period	3
Reference	1600 - AP ACCRUAL Gross-Comp.No.				
Currency	USD	Text (ENB)		Ledger Group	

CoCd	Itm Key	Account	Description	Q	Amount	Curr.	Text	T	Tax Jur.	Profit Ctr	WBS Element	Order	Quantity	Cost Ctr
1600	1	40	5304320	Pstge/Shppng/Frght	42,238.00	USD	Bluegrass Integrated Communications			P160001				162736
	2	40	5303220	Legal Services	17,246.00	USD	SKO			P160001				169935
	3	40	5303310	Consultant Services	10,000.00	USD	PRIME GROUP			P160001	2021DELTARATECASE			
	4	40	5303080	Contractor Services	18,108.00	USD	EnSiteUSA			P160001		10067751		
	5	40	5304340	Sftwr/Hrdwr Purch	15,325.00	USD	RAMTECH			P160001	SW,DELT.MOBILEMAP			
	6	50	2111910	A/P Liability-Other	15,325.00	USD	AP ACCRUALS							
	7	50	2199900	Misc C&A Liabilities	87,592.00	USD	AP ACCRUALS							
					0.00	USD								

Code: XWK
Company: 1600
Cycle: Non-Union
PR # 20 Input field

Pay Date 9/25/2020
Posting Period 9/25/2020
Assignment 09/25/20 XWK PP20

Pay Period
Beg Date 9/6/2020
End Date 9/19/2020

Accrual days to EOM
Beg Date 9/19/2020 If NA - no accrual necessary - post regular JE only
End Date 9/30/2020 If NA - no accrual necessary - post regular JE only
Days to Accrue 8 If NA - no accrual necessary - post regular JE only

Total Accr Days 8

Reference XWK 8 Days Accrual

Notes:
Update cell B4 for the ADP payroll number
All other fields should self populate.
Necessary items will flow over to other tabs.
You will see NA in cells B16 - B18 for mid month pay periods that don't require an accrual.

Update je & Accr Workpaper tab to adjust for # of rows on csv file.

If you decide to use the WP Pivot, update data source for the number of rows in the Accr Workpaper file

40	5301130	64	401K Match	169105L
40	5301130	501.53	401K Match	169106L
40	5301130	173.43	401K Match	169110L
40	5301130	625.33	401K Match	169524L
40	5703100	207.77	Employer Medicare Tax FEFICA	161310L
40	5703100	62.7	Employer Medicare Tax FEFICA	161316L
40	5703100	233.13	Employer Medicare Tax FEFICA	162736L
40	5703100	246.38	Employer Medicare Tax FEFICA	162737L
40	5703100	1050.45	Employer Medicare Tax FEFICA	162756L
40	5703100	38.14	Employer Medicare Tax FEFICA	163024L
40	5703100	38.36	Employer Medicare Tax FEFICA	164410L
40	5703100	53.61	Employer Medicare Tax FEFICA	164988L
40	5703100	152.46	Employer Medicare Tax FEFICA	165018L
40	5703100	56.24	Employer Medicare Tax FEFICA	165103L
40	5703100	64.93	Employer Medicare Tax FEFICA	167029L
40	5703100	246.32	Employer Medicare Tax FEFICA	167145L
40	5703100	93.59	Employer Medicare Tax FEFICA	167182L
40	5703100	205.17	Employer Medicare Tax FEFICA	167358L
40	5703100	295.18	Employer Medicare Tax FEFICA	167701L
40	5703100	381.64	Employer Medicare Tax FEFICA	168304L
40	5703100	121.02	Employer Medicare Tax FEFICA	169019L
40	5703100	60.38	Employer Medicare Tax FEFICA	169100L
40	5703100	111.39	Employer Medicare Tax FEFICA	169101L
40	5703100	113.64	Employer Medicare Tax FEFICA	169102L
40	5703100	122.95	Employer Medicare Tax FEFICA	169103L
40	5703100	134.07	Employer Medicare Tax FEFICA	169104L
40	5703100	23.8	Employer Medicare Tax FEFICA	169105L
40	5703100	220.17	Employer Medicare Tax FEFICA	169106L
40	5703100	99.56	Employer Medicare Tax FEFICA	169110L
40	5703100	226.55	Employer Medicare Tax FEFICA	169524L
40	5703100	888.39	Employer Social Security T FEFICA	161310L
40	5703100	268.08	Employer Social Security T FEFICA	161316L
40	5703100	996.83	Employer Social Security T FEFICA	162736L
40	5703100	1053.5	Employer Social Security T FEFICA	162737L
40	5703100	4491.57	Employer Social Security T FEFICA	162756L
40	5703100	163.08	Employer Social Security T FEFICA	163024L
40	5703100	164.01	Employer Social Security T FEFICA	164410L
40	5703100	229.22	Employer Social Security T FEFICA	164988L
40	5703100	651.91	Employer Social Security T FEFICA	165018L
40	5703100	240.48	Employer Social Security T FEFICA	165103L
40	5703100	277.63	Employer Social Security T FEFICA	167029L
40	5703100	1053.22	Employer Social Security T FEFICA	167145L
40	5703100	400.18	Employer Social Security T FEFICA	167182L
40	5703100	877.27	Employer Social Security T FEFICA	167358L
40	5703100	1262.14	Employer Social Security T FEFICA	167701L
40	5703100	517.47	Employer Social Security T FEFICA	169019L
40	5703100	258.18	Employer Social Security T FEFICA	169100L
40	5703100	476.29	Employer Social Security T FEFICA	169101L
40	5703100	485.89	Employer Social Security T FEFICA	169102L
40	5703100	525.72	Employer Social Security T FEFICA	169103L
40	5703100	573.28	Employer Social Security T FEFICA	169104L
40	5703100	101.78	Employer Social Security T FEFICA	169105L
40	5703100	941.43	Employer Social Security T FEFICA	169106L
40	5703100	425.71	Employer Social Security T FEFICA	169110L
40	5703100	968.72	Employer Social Security T FEFICA	169524L
40	5703100	5.96	Employer SUI Tax (KY)	162736L
40	5703100	17.6	Employer SUI Tax (KY)	162756L
40	5703100	7.18	Employer SUI Tax (KY)	167701L
40	5703100	9.51	Employer SUI Tax (KY)	169103L
40	5703100	6.62	FUTA Tax FEFDUN	162736L
40	5703100	21.12	FUTA Tax FEFDUN	162756L
40	5703100	8.61	FUTA Tax FEFDUN	167701L
40	5703100	11.41	FUTA Tax FEFDUN	169103L
50	2112015	240.74	401(K) CATCH UP	
50	2112015	3461.72	401k Loan 1	
50	2112015	2400.17	401k Loan 2	

50	2112015	796.49	401k Loan 3	
50	2112015	402.27	401k Loan 4	
50	2112015	108.68	401k Loan 5	
50	2112015	91.54	401k Loan 6	
50	2112015	10624.88	ER 401K Match	
50	2112015	22187.11	SALARY 401(K)	
50	2112015	25	UNITED WAY \$	
50	2112016	55.56	DEP CARE FSA	
50	2112016	1196.89	HEALTH CARE FSA	
50	2112040	155.23	Garnishments WH	
50	2112050	755	Emee Stock Purch Prog	
50	2115300	174.08	BATH COUNTY	KYLOCL
50	2115300	38.72	BEATTYVILLE	KYLOCL
50	2115300	235.87	BEREA	KYLOCL
50	2115300	3.06	BOURBON C	KYLOCL
50	2115300	28.39	CAMARGO CITY	KYLOCL
50	2115300	1757.86	CLARK COUNTY	KYLOCL
50	2115300	18.26	CLAY CITY	KYLOCL
50	2115300	137.26	CLAY COUNTY	KYLOCL
50	2115300	24.65	CORBIN	KYLOCL
50	2115300	14609.5	Employee State Income Tax	KYWITHT
50	2115300	5.1	ESTILL COUNTY	KYLOCL
50	2115300	31208.89	FED Withholding Taxes	FEWITH
50	2115300	23062.57	FICA Withholding Taxes	FEFICA
50	2115300	27.95	JACKSON COUN	KYLOCL
50	2115300	35.61	JEFFERSONVIL	KYLOCL
50	2115300	269.77	JESSAMINE CO	KYLOCL
50	2115300	245.91	KNOX COUNTY	KYLOCL
50	2115300	197.86	LAUREL COUNT	KYLOCL
50	2115300	3.72	LESLIE COUNT	KYLOCL
50	2115300	13.36	LEXINGTON-FA	KYLOCL
50	2115300	55.46	MADISON COUN	KYLOCL
50	2115300	20.78	MENIFEE COUN	KYLOCL
50	2115300	227.79	MIDDLESBORO	KYLOCL
50	2115300	58.94	MONTGOMERY C	KYLOCL
50	2115300	348.3	NICHOLASVILL	KYLOCL
50	2115300	24.88	PINEVILLE	KYLOCL
50	2115300	61.54	POWELL COUNT	KYLOCL
50	2115300	32.9	RICHMOND	KYLOCL
50	2115300	7.38	ROBERTSON	KYLOCL
50	2115300	49	ROWAN COUNTY	KYLOCL
50	2115300	23.72	STANTON	KYLOCL
50	2115300	261.67	WHITLEY COUN	KYLOCL
50	2115300	41.62	WILMORE	KYLOCL
50	2139100	23039.59	ER Tax Offset	
50	2141000	216429.89	Direct Deposit	
50	5301010	9883.27	MEDICAL PRE TAX	169910
50	5301020	512.19	DENTAL PRE TAX	169910
50	5301030	10.82	DEPENDENT LIFE	169910
50	5301030	110.77	INA Accident	169910
50	5301030	393.69	OPT EMPLEE LIF	169910
50	5301030	3.31	Provident Life	169910
50	5301030	101.5	SPOUSE LIFE	169910

732597.36

40	5703100	152.46	09/25/20 XWK PP20	Employer Medicare Tax FEFICA	165018L
40	5703100	56.24	09/25/20 XWK PP20	Employer Medicare Tax FEFICA	165103L
40	5703100	64.93	09/25/20 XWK PP20	Employer Medicare Tax FEFICA	167029L
40	5703100	246.32	09/25/20 XWK PP20	Employer Medicare Tax FEFICA	167145L
40	5703100	93.59	09/25/20 XWK PP20	Employer Medicare Tax FEFICA	167182L
40	5703100	205.17	09/25/20 XWK PP20	Employer Medicare Tax FEFICA	167358L
40	5703100	295.18	09/25/20 XWK PP20	Employer Medicare Tax FEFICA	167701L
40	5703100	381.64	09/25/20 XWK PP20	Employer Medicare Tax FEFICA	168304L
40	5703100	121.02	09/25/20 XWK PP20	Employer Medicare Tax FEFICA	169019L
40	5703100	60.38	09/25/20 XWK PP20	Employer Medicare Tax FEFICA	169100L
40	5703100	111.39	09/25/20 XWK PP20	Employer Medicare Tax FEFICA	169101L
40	5703100	113.64	09/25/20 XWK PP20	Employer Medicare Tax FEFICA	169102L
40	5703100	122.95	09/25/20 XWK PP20	Employer Medicare Tax FEFICA	169103L
40	5703100	134.07	09/25/20 XWK PP20	Employer Medicare Tax FEFICA	169104L
40	5703100	23.80	09/25/20 XWK PP20	Employer Medicare Tax FEFICA	169105L
40	5703100	220.17	09/25/20 XWK PP20	Employer Medicare Tax FEFICA	169106L
40	5703100	99.56	09/25/20 XWK PP20	Employer Medicare Tax FEFICA	169110L
40	5703100	226.55	09/25/20 XWK PP20	Employer Medicare Tax FEFICA	169524L
40	5703100	888.39	09/25/20 XWK PP20	Employer Social Security Tax FEFICA	161310L
40	5703100	268.08	09/25/20 XWK PP20	Employer Social Security Tax FEFICA	161316L
40	5703100	996.83	09/25/20 XWK PP20	Employer Social Security Tax FEFICA	162736L
40	5703100	1,053.50	09/25/20 XWK PP20	Employer Social Security Tax FEFICA	162737L
40	5703100	4,491.57	09/25/20 XWK PP20	Employer Social Security Tax FEFICA	162756L
40	5703100	163.08	09/25/20 XWK PP20	Employer Social Security Tax FEFICA	163024L
40	5703100	164.01	09/25/20 XWK PP20	Employer Social Security Tax FEFICA	164410L
40	5703100	229.22	09/25/20 XWK PP20	Employer Social Security Tax FEFICA	164988L
40	5703100	651.91	09/25/20 XWK PP20	Employer Social Security Tax FEFICA	165018L
40	5703100	240.48	09/25/20 XWK PP20	Employer Social Security Tax FEFICA	165103L
40	5703100	277.63	09/25/20 XWK PP20	Employer Social Security Tax FEFICA	167029L
40	5703100	1,053.22	09/25/20 XWK PP20	Employer Social Security Tax FEFICA	167145L
40	5703100	400.18	09/25/20 XWK PP20	Employer Social Security Tax FEFICA	167182L
40	5703100	877.27	09/25/20 XWK PP20	Employer Social Security Tax FEFICA	167358L
40	5703100	1,262.14	09/25/20 XWK PP20	Employer Social Security Tax FEFICA	167701L
40	5703100	517.47	09/25/20 XWK PP20	Employer Social Security Tax FEFICA	169019L
40	5703100	258.18	09/25/20 XWK PP20	Employer Social Security Tax FEFICA	169100L
40	5703100	476.29	09/25/20 XWK PP20	Employer Social Security Tax FEFICA	169101L
40	5703100	485.89	09/25/20 XWK PP20	Employer Social Security Tax FEFICA	169102L
40	5703100	525.72	09/25/20 XWK PP20	Employer Social Security Tax FEFICA	169103L
40	5703100	573.28	09/25/20 XWK PP20	Employer Social Security Tax FEFICA	169104L
40	5703100	101.78	09/25/20 XWK PP20	Employer Social Security Tax FEFICA	169105L
40	5703100	941.43	09/25/20 XWK PP20	Employer Social Security Tax FEFICA	169106L
40	5703100	425.71	09/25/20 XWK PP20	Employer Social Security Tax FEFICA	169110L
40	5703100	968.72	09/25/20 XWK PP20	Employer Social Security Tax FEFICA	169524L
40	5703100	5.96	09/25/20 XWK PP20	Employer SUI Tax (KY)	162736L
40	5703100	17.60	09/25/20 XWK PP20	Employer SUI Tax (KY)	162756L
40	5703100	7.18	09/25/20 XWK PP20	Employer SUI Tax (KY)	167701L
40	5703100	9.51	09/25/20 XWK PP20	Employer SUI Tax (KY)	169103L
40	5703100	6.62	09/25/20 XWK PP20	FUTA Tax FEFDUN	162736L
40	5703100	21.12	09/25/20 XWK PP20	FUTA Tax FEFDUN	162756L
40	5703100	8.61	09/25/20 XWK PP20	FUTA Tax FEFDUN	167701L
40	5703100	11.41	09/25/20 XWK PP20	FUTA Tax FEFDUN	169103L
50	2112015	240.74	09/25/20 XWK PP20	401(K) CATCH UP	
50	2112015	3,461.72	09/25/20 XWK PP20	401k Loan 1	
50	2112015	2,400.17	09/25/20 XWK PP20	401k Loan 2	
50	2112015	796.49	09/25/20 XWK PP20	401k Loan 3	
50	2112015	402.27	09/25/20 XWK PP20	401k Loan 4	
50	2112015	108.68	09/25/20 XWK PP20	401k Loan 5	
50	2112015	91.54	09/25/20 XWK PP20	401k Loan 6	
50	2112015	10,624.88	09/25/20 XWK PP20	ER 401K Match	
50	2112015	22,187.11	09/25/20 XWK PP20	SALARY 401(K)	
50	2112015	25.00	09/25/20 XWK PP20	UNITED WAY \$	
50	2112016	55.56	09/25/20 XWK PP20	DEP CARE FSA	
50	2112016	1,196.89	09/25/20 XWK PP20	HEALTH CARE FSA	
50	2112040	155.23	09/25/20 XWK PP20	Garnishments WH	
50	2112050	755.00	09/25/20 XWK PP20	Emee Stock Purch Prog	
50	2115300	174.08	09/25/20 XWK PP20	BATH COUNTY KYLOCL	
50	2115300	38.72	09/25/20 XWK PP20	BEATTYVILLE KYLOCL	
50	2115300	235.87	09/25/20 XWK PP20	BEREA KYLOCL	
50	2115300	3.06	09/25/20 XWK PP20	BOURBON C KYLOCL	
50	2115300	28.39	09/25/20 XWK PP20	CAMARGO CITY KYLOCL	
50	2115300	1,757.86	09/25/20 XWK PP20	CLARK COUNTY KYLOCL	
50	2115300	18.26	09/25/20 XWK PP20	CLAY CITY KYLOCL	
50	2115300	137.26	09/25/20 XWK PP20	CLAY COUNTY KYLOCL	
50	2115300	24.65	09/25/20 XWK PP20	CORBIN KYLOCL	
50	2115300	14,609.50	09/25/20 XWK PP20	Employee State Income Tax (KY) KYWITH	
50	2115300	5.10	09/25/20 XWK PP20	ESTILL COUNT KYLOCL	
50	2115300	31,208.89	09/25/20 XWK PP20	FED Withholding Taxes FEWITW	
50	2115300	23,062.57	09/25/20 XWK PP20	FICA Withholding Taxes FEFICA	
50	2115300	27.95	09/25/20 XWK PP20	JACKSON COUN KYLOCL	

50	2115300	35.61	09/25/20 XWK PP20	JEFFERSONVIL KYLOCL	
50	2115300	269.77	09/25/20 XWK PP20	JESSAMINE CO KYLOCL	
50	2115300	245.91	09/25/20 XWK PP20	KNOX COUNTY KYLOCL	
50	2115300	197.86	09/25/20 XWK PP20	LAUREL COUNTY KYLOCL	
50	2115300	3.72	09/25/20 XWK PP20	LESLIE COUNT KYLOCL	
50	2115300	13.36	09/25/20 XWK PP20	LEXINGTON-FA KYLOCL	
50	2115300	55.46	09/25/20 XWK PP20	MADISON COUN KYLOCL	
50	2115300	20.78	09/25/20 XWK PP20	MENIFEE COUN KYLOCL	
50	2115300	227.79	09/25/20 XWK PP20	MIDDLESBORO KYLOCL	
50	2115300	58.94	09/25/20 XWK PP20	MONTGOMERY C KYLOCL	
50	2115300	348.30	09/25/20 XWK PP20	NICHOLASVILL KYLOCL	
50	2115300	24.88	09/25/20 XWK PP20	PINEVILLE KYLOCL	
50	2115300	61.54	09/25/20 XWK PP20	POWELL COUNT KYLOCL	
50	2115300	32.90	09/25/20 XWK PP20	RICHMOND KYLOCL	
50	2115300	7.38	09/25/20 XWK PP20	ROBERTSON KYLOCL	
50	2115300	49.00	09/25/20 XWK PP20	ROWAN COUNTY KYLOCL	
50	2115300	23.72	09/25/20 XWK PP20	STANTON KYLOCL	
50	2115300	261.67	09/25/20 XWK PP20	WHITLEY COUN KYLOCL	
50	2115300	41.62	09/25/20 XWK PP20	WILMORE KYLOCL	
50	2139100	23,039.59	09/25/20 XWK PP20	ER Tax Offset	
50	2141000	216,429.89	09/25/20 XWK PP20	Direct Deposit	
50	5301010	9,883.27	09/25/20 XWK PP20	MEDICAL PRE TAX	169910
50	5301020	512.19	09/25/20 XWK PP20	DENTAL PRE TAX	169910
50	5301030	10.82	09/25/20 XWK PP20	DEPENDENT LIFE	169910
50	5301030	110.77	09/25/20 XWK PP20	INA Accident	169910
50	5301030	393.69	09/25/20 XWK PP20	OPT EMPLEE LIF	169910
50	5301030	3.31	09/25/20 XWK PP20	Provident Life	169910
50	5301030	101.50	09/25/20 XWK PP20	SPOUSE LIFE	169910

732,597.36

40	5703100	56.24	0	56.24	44.99	ACCRUAL	Employer Medicare Tax FEFICA	165103L
40	5703100	64.93	0	64.93	51.94	ACCRUAL	Employer Medicare Tax FEFICA	167029L
40	5703100	246.32	0	246.32	197.06	ACCRUAL	Employer Medicare Tax FEFICA	167145L
40	5703100	93.59	0	93.59	74.87	ACCRUAL	Employer Medicare Tax FEFICA	167182L
40	5703100	205.17	0	205.17	164.14	ACCRUAL	Employer Medicare Tax FEFICA	167358L
40	5703100	295.18	0	295.18	236.14	ACCRUAL	Employer Medicare Tax FEFICA	167701L
40	5703100	381.64	0	381.64	305.31	ACCRUAL	Employer Medicare Tax FEFICA	168304L
40	5703100	121.02	0	121.02	96.82	ACCRUAL	Employer Medicare Tax FEFICA	169019L
40	5703100	60.38	0	60.38	48.3	ACCRUAL	Employer Medicare Tax FEFICA	169100L
40	5703100	111.39	0	111.39	89.11	ACCRUAL	Employer Medicare Tax FEFICA	169101L
40	5703100	113.64	0	113.64	90.91	ACCRUAL	Employer Medicare Tax FEFICA	169102L
40	5703100	122.95	0	122.95	98.36	ACCRUAL	Employer Medicare Tax FEFICA	169103L
40	5703100	134.07	0	134.07	107.26	ACCRUAL	Employer Medicare Tax FEFICA	169104L
40	5703100	23.8	0	23.8	19.04	ACCRUAL	Employer Medicare Tax FEFICA	169105L
40	5703100	220.17	0	220.17	176.14	ACCRUAL	Employer Medicare Tax FEFICA	169106L
40	5703100	99.56	0	99.56	79.65	ACCRUAL	Employer Medicare Tax FEFICA	169110L
40	5703100	226.55	0	226.55	181.24	ACCRUAL	Employer Medicare Tax FEFICA	169524L
40	5703100	888.39	0	888.39	710.71	ACCRUAL	Employer Social Security Tax FEFICA	161310L
40	5703100	268.08	0	268.08	214.46	ACCRUAL	Employer Social Security Tax FEFICA	161316L
40	5703100	996.83	0	996.83	797.46	ACCRUAL	Employer Social Security Tax FEFICA	162736L
40	5703100	1053.5	0	1053.5	842.8	ACCRUAL	Employer Social Security Tax FEFICA	162737L
40	5703100	4491.57	0	4491.57	3593.26	ACCRUAL	Employer Social Security Tax FEFICA	162756L
40	5703100	163.08	0	163.08	130.46	ACCRUAL	Employer Social Security Tax FEFICA	163024L
40	5703100	164.01	0	164.01	131.21	ACCRUAL	Employer Social Security Tax FEFICA	164410L
40	5703100	229.22	0	229.22	183.38	ACCRUAL	Employer Social Security Tax FEFICA	164988L
40	5703100	651.91	0	651.91	521.53	ACCRUAL	Employer Social Security Tax FEFICA	165018L
40	5703100	240.48	0	240.48	192.38	ACCRUAL	Employer Social Security Tax FEFICA	165103L
40	5703100	277.63	0	277.63	222.1	ACCRUAL	Employer Social Security Tax FEFICA	167029L
40	5703100	1053.22	0	1053.22	842.58	ACCRUAL	Employer Social Security Tax FEFICA	167145L
40	5703100	400.18	0	400.18	320.14	ACCRUAL	Employer Social Security Tax FEFICA	167182L
40	5703100	877.27	0	877.27	701.82	ACCRUAL	Employer Social Security Tax FEFICA	167358L
40	5703100	1262.14	0	1262.14	1009.71	ACCRUAL	Employer Social Security Tax FEFICA	167701L
40	5703100	517.47	0	517.47	413.98	ACCRUAL	Employer Social Security Tax FEFICA	169019L
40	5703100	258.18	0	258.18	206.54	ACCRUAL	Employer Social Security Tax FEFICA	169100L
40	5703100	476.29	0	476.29	381.03	ACCRUAL	Employer Social Security Tax FEFICA	169101L
40	5703100	485.89	0	485.89	388.71	ACCRUAL	Employer Social Security Tax FEFICA	169102L
40	5703100	525.72	0	525.72	420.58	ACCRUAL	Employer Social Security Tax FEFICA	169103L
40	5703100	573.28	0	573.28	458.62	ACCRUAL	Employer Social Security Tax FEFICA	169104L
40	5703100	101.78	0	101.78	81.42	ACCRUAL	Employer Social Security Tax FEFICA	169105L
40	5703100	941.43	0	941.43	753.14	ACCRUAL	Employer Social Security Tax FEFICA	169106L
40	5703100	425.71	0	425.71	340.57	ACCRUAL	Employer Social Security Tax FEFICA	169110L
40	5703100	968.72	0	968.72	774.98	ACCRUAL	Employer Social Security Tax FEFICA	169524L
40	5703100	5.96	0	5.96	4.77	ACCRUAL	Employer SUI Tax (KY)	162736L
40	5703100	17.6	0	17.6	14.08	ACCRUAL	Employer SUI Tax (KY)	162756L
40	5703100	7.18	0	7.18	5.74	ACCRUAL	Employer SUI Tax (KY)	167701L
40	5703100	9.51	0	9.51	7.61	ACCRUAL	Employer SUI Tax (KY)	169103L
40	5703100	6.62	0	6.62	5.3	ACCRUAL	FUTA Tax FEFDUN	162736L
40	5703100	21.12	0	21.12	16.9	ACCRUAL	FUTA Tax FEFDUN	162756L
40	5703100	8.61	0	8.61	6.89	ACCRUAL	FUTA Tax FEFDUN	167701L
40	5703100	11.41	0	11.41	9.13	ACCRUAL	FUTA Tax FEFDUN	169103L
50	2112015	240.74	-240.74	0	0	ACCRUAL	401(K) CATCH UP	
50	2112015	3461.72	-3461.72	0	0	ACCRUAL	401k Loan 1	
50	2112015	2400.17	-2400.17	0	0	ACCRUAL	401k Loan 2	
50	2112015	796.49	-796.49	0	0	ACCRUAL	401k Loan 3	
50	2112015	402.27	-402.27	0	0	ACCRUAL	401k Loan 4	
50	2112015	108.68	-108.68	0	0	ACCRUAL	401k Loan 5	
50	2112015	91.54	-91.54	0	0	ACCRUAL	401k Loan 6	
50	2112015	10624.88	-10624.9	0	0	ACCRUAL	ER 401K Match	
50	2112015	22187.11	-22187.1	0	0	ACCRUAL	SALARY 401(K)	
50	2112015	25	-25	0	0	ACCRUAL	UNITED WAY \$	
50	2112016	55.56	-55.56	0	0	ACCRUAL	DEP CARE FSA	
50	2112016	1196.89	-1196.89	0	0	ACCRUAL	HEALTH CARE FSA	
50	2112040	155.23	-155.23	0	0	ACCRUAL	Garnishments WH	
50	2112050	755	-755	0	0	ACCRUAL	Emee Stock Purch Prog	
50	2115300	174.08	-174.08	0	0	ACCRUAL	BATH COUNTY KYLOCL	
50	2115300	38.72	-38.72	0	0	ACCRUAL	BEATTYVILLE KYLOCL	
50	2115300	235.87	-235.87	0	0	ACCRUAL	BEREA KYLOCL	
50	2115300	3.06	-3.06	0	0	ACCRUAL	BOURBON C KYLOCL	
50	2115300	28.39	-28.39	0	0	ACCRUAL	CAMARGO CITY KYLOCL	
50	2115300	1757.86	-1757.86	0	0	ACCRUAL	CLARK COUNTY KYLOCL	
50	2115300	18.26	-18.26	0	0	ACCRUAL	CLAY CITY KYLOCL	
50	2115300	137.26	-137.26	0	0	ACCRUAL	CLAY COUNTY KYLOCL	
50	2115300	24.65	-24.65	0	0	ACCRUAL	CORBIN KYLOCL	
50	2115300	14609.5	-14609.5	0	0	ACCRUAL	Employee State Income Tax (KY) KYWITH	
50	2115300	5.1	-5.1	0	0	ACCRUAL	ESTILL COUNT KYLOCL	
50	2115300	31208.89	-31208.9	0	0	ACCRUAL	FED Withholding Taxes FEWITH	
50	2115300	23062.57	-23062.6	0	0	ACCRUAL	FICA Withholding Taxes FEFICA	
50	2115300	27.95	-27.95	0	0	ACCRUAL	JACKSON COUN KYLOCL	
50	2115300	35.61	-35.61	0	0	ACCRUAL	JEFFERSONVIL KYLOCL	

40	5703100	303.31	ACCRUAL	Employer Medicare Tax FEFICA	168304L
40	5703100	840.36	ACCRUAL	Employer Medicare Tax FEFICA	162756L
40	5703100	81.42	ACCRUAL	Employer Social Security Tax FEFICA	169105L
40	5703100	130.46	ACCRUAL	Employer Social Security Tax FEFICA	163024L
40	5703100	131.21	ACCRUAL	Employer Social Security Tax FEFICA	164410L
40	5703100	183.38	ACCRUAL	Employer Social Security Tax FEFICA	164988L
40	5703100	192.38	ACCRUAL	Employer Social Security Tax FEFICA	165103L
40	5703100	206.54	ACCRUAL	Employer Social Security Tax FEFICA	169100L
40	5703100	214.46	ACCRUAL	Employer Social Security Tax FEFICA	161316L
40	5703100	222.10	ACCRUAL	Employer Social Security Tax FEFICA	167029L
40	5703100	320.14	ACCRUAL	Employer Social Security Tax FEFICA	167182L
40	5703100	340.57	ACCRUAL	Employer Social Security Tax FEFICA	169110L
40	5703100	381.03	ACCRUAL	Employer Social Security Tax FEFICA	169101L
40	5703100	388.71	ACCRUAL	Employer Social Security Tax FEFICA	169102L
40	5703100	413.98	ACCRUAL	Employer Social Security Tax FEFICA	169019L
40	5703100	420.58	ACCRUAL	Employer Social Security Tax FEFICA	169103L
40	5703100	458.62	ACCRUAL	Employer Social Security Tax FEFICA	169104L
40	5703100	521.53	ACCRUAL	Employer Social Security Tax FEFICA	165018L
40	5703100	701.82	ACCRUAL	Employer Social Security Tax FEFICA	167358L
40	5703100	710.71	ACCRUAL	Employer Social Security Tax FEFICA	161310L
40	5703100	753.14	ACCRUAL	Employer Social Security Tax FEFICA	169106L
40	5703100	774.98	ACCRUAL	Employer Social Security Tax FEFICA	169524L
40	5703100	797.46	ACCRUAL	Employer Social Security Tax FEFICA	162736L
40	5703100	842.58	ACCRUAL	Employer Social Security Tax FEFICA	167145L
40	5703100	842.80	ACCRUAL	Employer Social Security Tax FEFICA	162737L
40	5703100	1,009.71	ACCRUAL	Employer Social Security Tax FEFICA	167701L
40	5703100	3,593.26	ACCRUAL	Employer Social Security Tax FEFICA	162756L
40	5703100	5.30	ACCRUAL	FUTA Tax FEFDUN	162736L
40	5703100	6.89	ACCRUAL	FUTA Tax FEFDUN	167701L
40	5703100	9.13	ACCRUAL	FUTA Tax FEFDUN	169103L
40	5703100	16.90	ACCRUAL	FUTA Tax FEFDUN	162756L
40	5703100	4.77	ACCRUAL	Employer SUI Tax (KY)	162736L
40	5703100	5.74	ACCRUAL	Employer SUI Tax (KY)	167701L
40	5703100	7.61	ACCRUAL	Employer SUI Tax (KY)	169103L
40	5703100	14.08	ACCRUAL	Employer SUI Tax (KY)	162756L
40	5300120	27.81	ACCRUAL	Other Earnings	165018L
40	5300120	68.18	ACCRUAL	Other Earnings	164988L
40	5300120	90.86	ACCRUAL	Other Earnings	167358L
40	5300120	108.00	ACCRUAL	Other Earnings	169105L
40	5300120	385.27	ACCRUAL	Other Earnings	169104L
40	5300120	611.62	ACCRUAL	Other Earnings	169019L
40	5300120	661.82	ACCRUAL	Other Earnings	167701L
40	5300120	675.00	ACCRUAL	Other Earnings	169110L
40	5300120	979.19	ACCRUAL	Other Earnings	169101L
40	5300120	1,135.70	ACCRUAL	Other Earnings	169102L
40	5300120	1,448.95	ACCRUAL	Other Earnings	167145L
40	5300120	1,523.04	ACCRUAL	Other Earnings	169103L
40	5300120	2,387.81	ACCRUAL	Other Earnings	162756L
40	5300120	2,472.86	ACCRUAL	Other Earnings	169106L
50	2141050	292,965.01	ACCRUAL	XWK 8 Days Accrual	

Acct	SGTXT	Cost Ctr	Accrual
5300110	Earnings	169105L	1,280.00
5300110	Earnings	163024L	2,184.32
5300110	Earnings	164410L	2,233.60
5300110	Earnings	164988L	2,999.68
5300110	Earnings	165103L	3,138.56
5300110	Earnings	169100L	3,406.08
5300110	Earnings	161316L	3,649.28
5300110	Earnings	167029L	3,784.96
5300110	Earnings	169110L	5,099.46
5300110	Earnings	169102L	5,347.20
5300110	Earnings	169101L	5,347.84
5300110	Earnings	169103L	5,441.73
5300110	Earnings	167182L	5,464.32
5300110	Earnings	169019L	6,284.09
5300110	Earnings	169104L	7,299.84
5300110	Earnings	165018L	8,711.04
5300110	Earnings	169106L	10,030.72
5300110	Earnings	167358L	11,666.06
5300110	Earnings	161310L	12,030.72
5300110	Earnings	167145L	12,668.72
5300110	Earnings	169524L	12,954.24
5300110	Earnings	162736L	13,492.16
5300110	Earnings	162737L	13,995.31
5300110	Earnings	167701L	16,144.64
5300110	Earnings	168304L	21,009.28
5300110	Earnings	162756L	57,793.49
5301130	401K Match	169105L	51.20
5301130	401K Match	163024L	87.38
5301130	401K Match	164410L	89.34
5301130	401K Match	167029L	104.01
5301130	401K Match	164988L	119.98
5301130	401K Match	165103L	125.54
5301130	401K Match	169102L	127.86
5301130	401K Match	169100L	136.24
5301130	401K Match	169110L	138.74
5301130	401K Match	161316L	145.97
5301130	401K Match	169101L	163.17
5301130	401K Match	169103L	175.68
5301130	401K Match	169104L	211.99
5301130	401K Match	167182L	218.58
5301130	401K Match	169019L	239.66
5301130	401K Match	165018L	348.42
5301130	401K Match	167145L	374.40
5301130	401K Match	162736L	380.18
5301130	401K Match	169106L	401.22
5301130	401K Match	161310L	410.34

Acct		
0	21118...	21120...
21120...	21120...	21120...
21153...	21391...	21410...
53001...	53001...	53010...
53010...	53010...	53011...
57031...	21411...	21412...
21413...	53001...	53002...
53002...	53002...	53019...
53029...		

SGTXT	
401K Match	Earnings
Employer Medic...	Employer Social ...
Employer SUI Ta...	FUTA Tax FEFDUN
Other Earnings	
1248/1260PREM	401(K) CATCH UP
401k Loan 1	401k Loan 2
401k Loan 3	401k Loan 4
401k Loan 5	401k Loan 6
401k Loan 7	A08 401k Post
A08 401k Pre	ACCIDENT
ALCO PARKING	ALIQUIPPA CI P...
ALLEGHENY TW ...	ALTOONA CITY ...
ANNUAL INCENT	ARMSTRONG T...
AVON LAKE PAL...	BATH COUNTY K...
BEATTYVILLE KY...	BELLEVUE BOR ...

5301130	401K Match	168304L	454.27
5301130	401K Match	167358L	466.66
5301130	401K Match	169524L	500.26
5301130	401K Match	162737L	544.72
5301130	401K Match	167701L	559.50
5301130	401K Match	162756L	1,924.58
5703100	Employer Medicare Tax FEFICA	169105L	19.04
5703100	Employer Medicare Tax FEFICA	163024L	30.51
5703100	Employer Medicare Tax FEFICA	164410L	30.69
5703100	Employer Medicare Tax FEFICA	164988L	42.89
5703100	Employer Medicare Tax FEFICA	165103L	44.99
5703100	Employer Medicare Tax FEFICA	169100L	48.30
5703100	Employer Medicare Tax FEFICA	161316L	50.16
5703100	Employer Medicare Tax FEFICA	167029L	51.94
5703100	Employer Medicare Tax FEFICA	167182L	74.87
5703100	Employer Medicare Tax FEFICA	169110L	79.65
5703100	Employer Medicare Tax FEFICA	169101L	89.11
5703100	Employer Medicare Tax FEFICA	169102L	90.91
5703100	Employer Medicare Tax FEFICA	169019L	96.82
5703100	Employer Medicare Tax FEFICA	169103L	98.36
5703100	Employer Medicare Tax FEFICA	169104L	107.26
5703100	Employer Medicare Tax FEFICA	165018L	121.97
5703100	Employer Medicare Tax FEFICA	167358L	164.14
5703100	Employer Medicare Tax FEFICA	161310L	166.22
5703100	Employer Medicare Tax FEFICA	169106L	176.14
5703100	Employer Medicare Tax FEFICA	169524L	181.24
5703100	Employer Medicare Tax FEFICA	162736L	186.50
5703100	Employer Medicare Tax FEFICA	167145L	197.06
5703100	Employer Medicare Tax FEFICA	162737L	197.10
5703100	Employer Medicare Tax FEFICA	167701L	236.14
5703100	Employer Medicare Tax FEFICA	168304L	305.31
5703100	Employer Medicare Tax FEFICA	162756L	840.36
5703100	Employer Social Security Tax FEFICA	169105L	81.42
5703100	Employer Social Security Tax FEFICA	163024L	130.46
5703100	Employer Social Security Tax FEFICA	164410L	131.21
5703100	Employer Social Security Tax FEFICA	164988L	183.38
5703100	Employer Social Security Tax FEFICA	165103L	192.38
5703100	Employer Social Security Tax FEFICA	169100L	206.54
5703100	Employer Social Security Tax FEFICA	161316L	214.46
5703100	Employer Social Security Tax FEFICA	167029L	222.10
5703100	Employer Social Security Tax FEFICA	167182L	320.14
5703100	Employer Social Security Tax FEFICA	169110L	340.57
5703100	Employer Social Security Tax FEFICA	169101L	381.03
5703100	Employer Social Security Tax FEFICA	169102L	388.71
5703100	Employer Social Security Tax FEFICA	169019L	413.98
5703100	Employer Social Security Tax FEFICA	169103L	420.58
5703100	Employer Social Security Tax FEFICA	169104L	458.62
5703100	Employer Social Security Tax FEFICA	165018L	521.53
5703100	Employer Social Security Tax FEFICA	167358L	701.82

5703100	Employer Social Security Tax FEFICA	161310L	710.71
5703100	Employer Social Security Tax FEFICA	169106L	753.14
5703100	Employer Social Security Tax FEFICA	169524L	774.98
5703100	Employer Social Security Tax FEFICA	162736L	797.46
5703100	Employer Social Security Tax FEFICA	167145L	842.58
5703100	Employer Social Security Tax FEFICA	162737L	842.80
5703100	Employer Social Security Tax FEFICA	167701L	1,009.71
5703100	Employer Social Security Tax FEFICA	162756L	3,593.26
5703100	FUTA Tax FEFDUN	162736L	5.30
5703100	FUTA Tax FEFDUN	167701L	6.89
5703100	FUTA Tax FEFDUN	169103L	9.13
5703100	FUTA Tax FEFDUN	162756L	16.90
5703100	Employer SUI Tax (KY)	162736L	4.77
5703100	Employer SUI Tax (KY)	167701L	5.74
5703100	Employer SUI Tax (KY)	169103L	7.61
5703100	Employer SUI Tax (KY)	162756L	14.08
5300120	Other Earnings	165018L	27.81
5300120	Other Earnings	164988L	68.18
5300120	Other Earnings	167358L	90.86
5300120	Other Earnings	169105L	108.00
5300120	Other Earnings	169104L	385.27
5300120	Other Earnings	169019L	611.62
5300120	Other Earnings	167701L	661.82
5300120	Other Earnings	169110L	675.00
5300120	Other Earnings	169101L	979.19
5300120	Other Earnings	169102L	1,135.70
5300120	Other Earnings	167145L	1,448.95
5300120	Other Earnings	169103L	1,523.04
5300120	Other Earnings	162756L	2,387.81
5300120	Other Earnings	169106L	2,472.86
Grand Total			292,965.01

Code: XWK
Company: 1600
Cycle: Non-Union
PR # 22 Input field

Pay Date 10/23/2020
Posting Period 10/23/2020
Assignment 10/23/20 XWK PP22

Pay Period
Beg Date 10/4/2020
End Date 10/17/2020

Accrual days to EOM
Beg Date 10/17/2020 If NA - no accrual necessary - post regular JE only
End Date 10/31/2020 If NA - no accrual necessary - post regular JE only
Days to Accrue 10 If NA - no accrual necessary - post regular JE only
Total Accr Days 10

Reference XWK 10 Days Accrual

Notes:
Update cell B4 for the ADP payroll number
All other fields should self populate.
Necessary items will flow over to other tabs.
You will see NA in cells B16 - B18 for mid month pay periods that don't require an accrual.

Update je & Accr Workpaper tab to adjust for # of rows on csv file.

If you decide to use the WP Pivot, update data source for the number of rows in the Accr Workpaper file

40	5301130	501.53	401K Match	169106L
40	5301130	173.43	401K Match	169110L
40	5301130	625.33	401K Match	169524L
40	5703100	207.77	Employer Medicare Tax FEFICA	161310L
40	5703100	82.35	Employer Medicare Tax FEFICA	161316L
40	5703100	234.3	Employer Medicare Tax FEFICA	162736L
40	5703100	246.38	Employer Medicare Tax FEFICA	162737L
40	5703100	1098.94	Employer Medicare Tax FEFICA	162756L
40	5703100	38.14	Employer Medicare Tax FEFICA	163024L
40	5703100	38.36	Employer Medicare Tax FEFICA	164410L
40	5703100	52.37	Employer Medicare Tax FEFICA	164988L
40	5703100	156.55	Employer Medicare Tax FEFICA	165018L
40	5703100	56.24	Employer Medicare Tax FEFICA	165103L
40	5703100	64.93	Employer Medicare Tax FEFICA	167029L
40	5703100	243.46	Employer Medicare Tax FEFICA	167145L
40	5703100	93.59	Employer Medicare Tax FEFICA	167182L
40	5703100	205.37	Employer Medicare Tax FEFICA	167358L
40	5703100	289.2	Employer Medicare Tax FEFICA	167701L
40	5703100	381.64	Employer Medicare Tax FEFICA	168304L
40	5703100	113.97	Employer Medicare Tax FEFICA	169019L
40	5703100	60.38	Employer Medicare Tax FEFICA	169100L
40	5703100	107.28	Employer Medicare Tax FEFICA	169101L
40	5703100	104.51	Employer Medicare Tax FEFICA	169102L
40	5703100	132.9	Employer Medicare Tax FEFICA	169103L
40	5703100	138.36	Employer Medicare Tax FEFICA	169104L
40	5703100	22.06	Employer Medicare Tax FEFICA	169105L
40	5703100	199.47	Employer Medicare Tax FEFICA	169106L
40	5703100	93.51	Employer Medicare Tax FEFICA	169110L
40	5703100	226.55	Employer Medicare Tax FEFICA	169524L
40	5703100	888.39	Employer Social Security T FEFICA	161310L
40	5703100	352.13	Employer Social Security T FEFICA	161316L
40	5703100	1001.84	Employer Social Security T FEFICA	162736L
40	5703100	975.65	Employer Social Security T FEFICA	162737L
40	5703100	4678.5	Employer Social Security T FEFICA	162756L
40	5703100	163.08	Employer Social Security T FEFICA	163024L
40	5703100	164.01	Employer Social Security T FEFICA	164410L
40	5703100	223.93	Employer Social Security T FEFICA	164988L
40	5703100	669.39	Employer Social Security T FEFICA	165018L
40	5703100	240.48	Employer Social Security T FEFICA	165103L
40	5703100	277.63	Employer Social Security T FEFICA	167029L
40	5703100	1041.01	Employer Social Security T FEFICA	167145L
40	5703100	400.18	Employer Social Security T FEFICA	167182L
40	5703100	878.14	Employer Social Security T FEFICA	167358L
40	5703100	1236.56	Employer Social Security T FEFICA	167701L
40	5703100	487.34	Employer Social Security T FEFICA	169019L
40	5703100	258.18	Employer Social Security T FEFICA	169100L
40	5703100	458.71	Employer Social Security T FEFICA	169101L
40	5703100	429.8	Employer Social Security T FEFICA	169102L
40	5703100	568.24	Employer Social Security T FEFICA	169103L
40	5703100	591.6	Employer Social Security T FEFICA	169104L
40	5703100	94.34	Employer Social Security T FEFICA	169105L
40	5703100	852.92	Employer Social Security T FEFICA	169106L
40	5703100	326.41	Employer Social Security T FEFICA	169110L
40	5703100	968.72	Employer Social Security T FEFICA	169524L
40	5703100	7.21	Employer SUI Tax (KY)	161316L
40	5703100	6.36	Employer SUI Tax (KY)	162736L
40	5703100	30.41	Employer SUI Tax (KY)	162756L
40	5703100	7	Employer SUI Tax (KY)	167701L
40	5703100	8.03	Employer SUI Tax (KY)	169103L
40	5703100	8.13	FUTA Tax FEFDUN	161316L
40	5703100	7.1	FUTA Tax FEFDUN	162736L
40	5703100	36.25	FUTA Tax FEFDUN	162756L
40	5703100	8.4	FUTA Tax FEFDUN	167701L
40	5703100	1.61	FUTA Tax FEFDUN	169103L
50	2112015	240.74	401(K) CATCH UP	
50	2112015	3445.18	401k Loan 1	

50	2112015	2353.8	401k Loan 2	
50	2112015	649.96	401k Loan 3	
50	2112015	263.18	401k Loan 4	
50	2112015	108.68	401k Loan 5	
50	2112015	91.54	401k Loan 6	
50	2112015	10633.96	ER 401K Match	
50	2112015	22200.7	SALARY 401(K)	
50	2112015	25	UNITED WAY \$	
50	2112016	55.56	DEP CARE FSA	
50	2112016	1196.89	HEALTH CARE FSA	
50	2112040	578.19	Garnishments WH	
50	2112050	790	Emee Stock Purch Prog	
50	2115300	174.02	BATH COUNTY	KYLOCL
50	2115300	38.96	BEATTYVILLE	KYLOCL
50	2115300	233.45	BEREA	KYLOCL
50	2115300	3.06	BOURBON C	KYLOCL
50	2115300	28.54	CAMARGO CITY	KYLOCL
50	2115300	1751.89	CLARK COUNTY	KYLOCL
50	2115300	18.45	CLAY CITY	KYLOCL
50	2115300	136.62	CLAY COUNTY	KYLOCL
50	2115300	24.97	CORBIN	KYLOCL
50	2115300	14688.56	Employee State Income Tax	KYWITH
50	2115300	5.1	ESTILL COUNT	KYLOCL
50	2115300	30886.97	FED Withholding Taxes	FEWITH
50	2115300	23284.28	FICA Withholding Taxes	FEFICA
50	2115300	27.95	JACKSON COUN	KYLOCL
50	2115300	37.32	JEFFERSONVIL	KYLOCL
50	2115300	273.32	JESSAMINE CO	KYLOCL
50	2115300	247.64	KNOX COUNTY	KYLOCL
50	2115300	191.11	LAUREL COUNT	KYLOCL
50	2115300	3.72	LESLIE COUNT	KYLOCL
50	2115300	15.1	LEXINGTON-FA	KYLOCL
50	2115300	57.79	MADISON COUN	KYLOCL
50	2115300	20.3	MENIFEE COUN	KYLOCL
50	2115300	241.18	MIDDLESBORO	KYLOCL
50	2115300	62.19	MONTGOMERY C	KYLOCL
50	2115300	350.34	NICHOLASVILL	KYLOCL
50	2115300	27.04	PINEVILLE	KYLOCL
50	2115300	62.3	POWELL COUNT	KYLOCL
50	2115300	32.9	RICHMOND	KYLOCL
50	2115300	7.38	ROBERTSON	KYLOCL
50	2115300	49.08	ROWAN COUNTY	KYLOCL
50	2115300	23.91	STANTON	KYLOCL
50	2115300	269.33	WHITLEY COUN	KYLOCL
50	2115300	44.46	WILMORE	KYLOCL
50	2139100	23036.26	ER Tax Offset	
50	2141000	216984.02	Direct Deposit	
50	2141000	2341.14	NET	
50	5301010	10105.96	MEDICAL PRE TAX	169910
50	5301020	519	DENTAL PRE TAX	169910
50	5301030	10.82	DEPENDENT LIFE	169910
50	5301030	110.77	INA Accident	169910
50	5301030	393.69	OPT EMPLEE LIF	169910
50	5301030	3.31	Provident Life	169910
50	5301030	101.5	SPOUSE LIFE	169910

739118.16

New Docu	Document Date	Posting Date	Period	Document Type	Company	Currency	Rate	Reference	Document Header Text	Calculate T	Reversal D	Reversal Reason	Posting Key	Account	Special G/I	Amount	Tax Code	Tax Jur.	Bus Area	Assignment	Text	Cost Cente	Profit Cent	Order	Payt Term	WBS Elem	Disc. base	Disc. amoi	Pmnt bloc	Pmt method	
NEW_DOC	BLDAT	BUDAT	MONAT	BLART	BUKRS	WAERS	KURSF	XBLNR	BKTXT	XMWST	STODT	STGRD	NEWBS	NEWKO	NEWUM	WRBTR	MWSKJ	TXJCD	GSBER	ZUONR	SGTXT	KOSTL	PRCTR	AUFNR	ZTERM	PROJK	SKFBT	WSKTO	ZLSPR	ZLSCH	
X	10/23/2020	10/23/2020	10	SP	1600	USD		XWK PP22 102320	XWK PP22 102320					40	2111811		1,118.00				10/23/20 XWK PP22	EE EXP									
													40	5300110		15,038.40				10/23/20 XWK PP22	Earnings	161310L									
													40	5300110		6,004.00				10/23/20 XWK PP22	Earnings	161316L									
													40	5300110		16,946.00				10/23/20 XWK PP22	Earnings	162736L									
													40	5300110		17,494.14				10/23/20 XWK PP22	Earnings	162737L									
													40	5300110		74,838.24				10/23/20 XWK PP22	Earnings	162756L									
													40	5300110		2,730.40				10/23/20 XWK PP22	Earnings	163024L									
													40	5300110		2,792.00				10/23/20 XWK PP22	Earnings	164410L									
													40	5300110		3,749.60				10/23/20 XWK PP22	Earnings	164988L									
													40	5300110		10,888.80				10/23/20 XWK PP22	Earnings	165018L									
													40	5300110		3,923.20				10/23/20 XWK PP22	Earnings	165103L									
													40	5300110		4,731.20				10/23/20 XWK PP22	Earnings	167029L									
													40	5300110		15,832.54				10/23/20 XWK PP22	Earnings	167145L									
													40	5300110		6,830.40				10/23/20 XWK PP22	Earnings	167182L									
													40	5300110		14,634.40				10/23/20 XWK PP22	Earnings	167358L									
													40	5300110		20,160.80				10/23/20 XWK PP22	Earnings	167701L									
													40	5300110		26,261.60				10/23/20 XWK PP22	Earnings	168304L									
													40	5300110		7,855.11				10/23/20 XWK PP22	Earnings	169019L									
													40	5300110		4,257.60				10/23/20 XWK PP22	Earnings	169100L									
													40	5300110		6,684.80				10/23/20 XWK PP22	Earnings	169101L									
													40	5300110		6,749.60				10/23/20 XWK PP22	Earnings	169102L									
													40	5300110		8,353.60				10/23/20 XWK PP22	Earnings	169103L									
													40	5300110		9,124.80				10/23/20 XWK PP22	Earnings	169104L									
													40	5300110		1,600.00				10/23/20 XWK PP22	Earnings	169105L									
													40	5300110		12,538.40				10/23/20 XWK PP22	Earnings	169106L									
													40	5300110		6,522.40				10/23/20 XWK PP22	Earnings	169110L									
													40	5300110		16,192.80				10/23/20 XWK PP22	Earnings	169524L									
													40	5300120		3,773.92				10/23/20 XWK PP22	Other Earnings	162756L									
													40	5300120		316.72				10/23/20 XWK PP22	Other Earnings	165018L									
													40	5300120		1,617.50				10/23/20 XWK PP22	Other Earnings	167145L									
													40	5300120		75.72				10/23/20 XWK PP22	Other Earnings	167358L									
													40	5300120		434.82				10/23/20 XWK PP22	Other Earnings	167701L									
													40	5300120		278.51				10/23/20 XWK PP22	Other Earnings	169019L									
													40	5300120		940.47				10/23/20 XWK PP22	Other Earnings	169101L									
													40	5300120		724.71				10/23/20 XWK PP22	Other Earnings	169102L									
													40	5300120		1,127.16				10/23/20 XWK PP22	Other Earnings	169103L									
													40	5300120		777.12				10/23/20 XWK PP22	Other Earnings	169104L									
													40	5300120		15.00				10/23/20 XWK PP22	Other Earnings	169105L									
													40	5300120		1,663.50				10/23/20 XWK PP22	Other Earnings	169106L									
													40	5300120		290.88				10/23/20 XWK PP22	Other Earnings	169110L									
													40	5301130		512.93				10/23/20 XWK PP22	401K Match	161310L									
													40	5301130		182.46				10/23/20 XWK PP22	401K Match	161316L									
													40	5301130		475.23				10/23/20 XWK PP22	401K Match	162736L									
													40	5301130		680.90				10/23/20 XWK PP22	401K Match	162737L									
													40	5301130		2,405.72				10/23/20 XWK PP22	401K Match	162756L									
													40	5301130		109.22				10/23/20 XWK PP22	401K Match	163024L									
													40	5301130		111.68				10/23/20 XWK PP22	401K Match	164410L									
													40	5301130		149.98				10/23/20 XWK PP22	401K Match	164988L									
													40	5301130		435.52				10/23/20 XWK PP22	401K Match	165018L									
													40	5301130		156.93				10/23/20 XWK PP22	401K Match	165103L									
													40	5301130		130.01				10/23/20 XWK PP22	401K Match	167029L									
													40	5301130		468.00				10/23/20 XWK PP22	401K Match	167145L									
													40	5301130		273.22				10/23/20 XWK PP22	401K Match	167182L									
													40	5301130		585.40				10/23/20 XWK PP22	401K Match	167358L									
													40	5301130		699.38				10/23/20 XWK PP22	401K Match	167701L									

40	5703100	38.14	10/23/20 XWK PP22	Employer Medicare Tax FEFICA	163024L
40	5703100	38.36	10/23/20 XWK PP22	Employer Medicare Tax FEFICA	164410L
40	5703100	52.37	10/23/20 XWK PP22	Employer Medicare Tax FEFICA	164988L
40	5703100	156.55	10/23/20 XWK PP22	Employer Medicare Tax FEFICA	165018L
40	5703100	56.24	10/23/20 XWK PP22	Employer Medicare Tax FEFICA	165103L
40	5703100	64.93	10/23/20 XWK PP22	Employer Medicare Tax FEFICA	167029L
40	5703100	243.46	10/23/20 XWK PP22	Employer Medicare Tax FEFICA	167145L
40	5703100	93.59	10/23/20 XWK PP22	Employer Medicare Tax FEFICA	167182L
40	5703100	205.37	10/23/20 XWK PP22	Employer Medicare Tax FEFICA	167358L
40	5703100	289.20	10/23/20 XWK PP22	Employer Medicare Tax FEFICA	167701L
40	5703100	381.64	10/23/20 XWK PP22	Employer Medicare Tax FEFICA	168304L
40	5703100	113.97	10/23/20 XWK PP22	Employer Medicare Tax FEFICA	169019L
40	5703100	60.38	10/23/20 XWK PP22	Employer Medicare Tax FEFICA	169100L
40	5703100	107.28	10/23/20 XWK PP22	Employer Medicare Tax FEFICA	169101L
40	5703100	104.51	10/23/20 XWK PP22	Employer Medicare Tax FEFICA	169102L
40	5703100	132.90	10/23/20 XWK PP22	Employer Medicare Tax FEFICA	169103L
40	5703100	138.36	10/23/20 XWK PP22	Employer Medicare Tax FEFICA	169104L
40	5703100	22.06	10/23/20 XWK PP22	Employer Medicare Tax FEFICA	169105L
40	5703100	199.47	10/23/20 XWK PP22	Employer Medicare Tax FEFICA	169106L
40	5703100	93.51	10/23/20 XWK PP22	Employer Medicare Tax FEFICA	169110L
40	5703100	226.55	10/23/20 XWK PP22	Employer Medicare Tax FEFICA	169524L
40	5703100	888.39	10/23/20 XWK PP22	Employer Social Security Tax FEFICA	161310L
40	5703100	352.13	10/23/20 XWK PP22	Employer Social Security Tax FEFICA	161316L
40	5703100	1,001.84	10/23/20 XWK PP22	Employer Social Security Tax FEFICA	162736L
40	5703100	975.65	10/23/20 XWK PP22	Employer Social Security Tax FEFICA	162737L
40	5703100	4,678.50	10/23/20 XWK PP22	Employer Social Security Tax FEFICA	162756L
40	5703100	163.08	10/23/20 XWK PP22	Employer Social Security Tax FEFICA	163024L
40	5703100	164.01	10/23/20 XWK PP22	Employer Social Security Tax FEFICA	164410L
40	5703100	223.93	10/23/20 XWK PP22	Employer Social Security Tax FEFICA	164988L
40	5703100	669.39	10/23/20 XWK PP22	Employer Social Security Tax FEFICA	165018L
40	5703100	240.48	10/23/20 XWK PP22	Employer Social Security Tax FEFICA	165103L
40	5703100	277.63	10/23/20 XWK PP22	Employer Social Security Tax FEFICA	167029L
40	5703100	1,041.01	10/23/20 XWK PP22	Employer Social Security Tax FEFICA	167145L
40	5703100	400.18	10/23/20 XWK PP22	Employer Social Security Tax FEFICA	167182L
40	5703100	878.14	10/23/20 XWK PP22	Employer Social Security Tax FEFICA	167358L
40	5703100	1,236.56	10/23/20 XWK PP22	Employer Social Security Tax FEFICA	167701L
40	5703100	487.34	10/23/20 XWK PP22	Employer Social Security Tax FEFICA	169019L
40	5703100	258.18	10/23/20 XWK PP22	Employer Social Security Tax FEFICA	169100L
40	5703100	458.71	10/23/20 XWK PP22	Employer Social Security Tax FEFICA	169101L
40	5703100	429.80	10/23/20 XWK PP22	Employer Social Security Tax FEFICA	169102L
40	5703100	568.24	10/23/20 XWK PP22	Employer Social Security Tax FEFICA	169103L
40	5703100	591.60	10/23/20 XWK PP22	Employer Social Security Tax FEFICA	169104L
40	5703100	94.34	10/23/20 XWK PP22	Employer Social Security Tax FEFICA	169105L
40	5703100	852.92	10/23/20 XWK PP22	Employer Social Security Tax FEFICA	169106L
40	5703100	326.41	10/23/20 XWK PP22	Employer Social Security Tax FEFICA	169110L
40	5703100	968.72	10/23/20 XWK PP22	Employer Social Security Tax FEFICA	169524L
40	5703100	7.21	10/23/20 XWK PP22	Employer SUI Tax (KY)	161316L
40	5703100	6.36	10/23/20 XWK PP22	Employer SUI Tax (KY)	162736L
40	5703100	30.41	10/23/20 XWK PP22	Employer SUI Tax (KY)	162756L
40	5703100	7.00	10/23/20 XWK PP22	Employer SUI Tax (KY)	167701L
40	5703100	8.03	10/23/20 XWK PP22	Employer SUI Tax (KY)	169103L
40	5703100	8.13	10/23/20 XWK PP22	FUTA Tax FEFDUN	161316L
40	5703100	7.10	10/23/20 XWK PP22	FUTA Tax FEFDUN	162736L
40	5703100	36.25	10/23/20 XWK PP22	FUTA Tax FEFDUN	162756L
40	5703100	8.40	10/23/20 XWK PP22	FUTA Tax FEFDUN	167701L
40	5703100	1.61	10/23/20 XWK PP22	FUTA Tax FEFDUN	169103L
50	2112015	240.74	10/23/20 XWK PP22	401(K) CATCH UP	
50	2112015	3,445.18	10/23/20 XWK PP22	401k Loan 1	
50	2112015	2,353.80	10/23/20 XWK PP22	401k Loan 2	
50	2112015	649.96	10/23/20 XWK PP22	401k Loan 3	
50	2112015	263.18	10/23/20 XWK PP22	401k Loan 4	
50	2112015	108.68	10/23/20 XWK PP22	401k Loan 5	
50	2112015	91.54	10/23/20 XWK PP22	401k Loan 6	
50	2112015	10,633.96	10/23/20 XWK PP22	ER 401K Match	
50	2112015	22,200.70	10/23/20 XWK PP22	SALARY 401(K)	
50	2112015	25.00	10/23/20 XWK PP22	UNITED WAY \$	
50	2112016	55.56	10/23/20 XWK PP22	DEP CARE FSA	
50	2112016	1,196.89	10/23/20 XWK PP22	HEALTH CARE FSA	
50	2112040	578.19	10/23/20 XWK PP22	Garnishments WH	
50	2112050	790.00	10/23/20 XWK PP22	Emee Stock Purch Prog	
50	2115300	174.02	10/23/20 XWK PP22	BATH COUNTY KYLOCL	
50	2115300	38.96	10/23/20 XWK PP22	BEATTYVILLE KYLOCL	
50	2115300	233.45	10/23/20 XWK PP22	BEREA KYLOCL	
50	2115300	3.06	10/23/20 XWK PP22	BOURBON C KYLOCL	

50	2115300	28.54	10/23/20 XWK PP22	CAMARGO CITY KYLOCL	
50	2115300	1,751.89	10/23/20 XWK PP22	CLARK COUNTY KYLOCL	
50	2115300	18.45	10/23/20 XWK PP22	CLAY CITY KYLOCL	
50	2115300	136.62	10/23/20 XWK PP22	CLAY COUNTY KYLOCL	
50	2115300	24.97	10/23/20 XWK PP22	CORBIN KYLOCL	
50	2115300	14,688.56	10/23/20 XWK PP22	Employee State Income Tax (KY) KYWITH	
50	2115300	5.10	10/23/20 XWK PP22	ESTILL COUNT KYLOCL	
50	2115300	30,886.97	10/23/20 XWK PP22	FED Withholding Taxes FEWITH	
50	2115300	23,284.28	10/23/20 XWK PP22	FICA Withholding Taxes FEFICA	
50	2115300	27.95	10/23/20 XWK PP22	JACKSON COUN KYLOCL	
50	2115300	37.32	10/23/20 XWK PP22	JEFFERSONVIL KYLOCL	
50	2115300	273.32	10/23/20 XWK PP22	JESSAMINE CO KYLOCL	
50	2115300	247.64	10/23/20 XWK PP22	KNOX COUNTY KYLOCL	
50	2115300	191.11	10/23/20 XWK PP22	LAUREL COUNTY KYLOCL	
50	2115300	3.72	10/23/20 XWK PP22	LESLIE COUNT KYLOCL	
50	2115300	15.10	10/23/20 XWK PP22	LEXINGTON-FA KYLOCL	
50	2115300	57.79	10/23/20 XWK PP22	MADISON COUN KYLOCL	
50	2115300	20.30	10/23/20 XWK PP22	MENIFEE COUN KYLOCL	
50	2115300	241.18	10/23/20 XWK PP22	MIDDLESBORO KYLOCL	
50	2115300	62.19	10/23/20 XWK PP22	MONTGOMERY C KYLOCL	
50	2115300	350.34	10/23/20 XWK PP22	NICHOLASVILL KYLOCL	
50	2115300	27.04	10/23/20 XWK PP22	PINEVILLE KYLOCL	
50	2115300	62.30	10/23/20 XWK PP22	POWELL COUNT KYLOCL	
50	2115300	32.90	10/23/20 XWK PP22	RICHMOND KYLOCL	
50	2115300	7.38	10/23/20 XWK PP22	ROBERTSON KYLOCL	
50	2115300	49.08	10/23/20 XWK PP22	ROWAN COUNTY KYLOCL	
50	2115300	23.91	10/23/20 XWK PP22	STANTON KYLOCL	
50	2115300	269.33	10/23/20 XWK PP22	WHITLEY COUN KYLOCL	
50	2115300	44.46	10/23/20 XWK PP22	WILMORE KYLOCL	
50	2139100	23,036.26	10/23/20 XWK PP22	ER Tax Offset	
50	2141000	216,984.02	10/23/20 XWK PP22	Direct Deposit	
50	2141000	2,341.14	10/23/20 XWK PP22	NET	
50	5301010	10,105.96	10/23/20 XWK PP22	MEDICAL PRE TAX	169910
50	5301020	519.00	10/23/20 XWK PP22	DENTAL PRE TAX	169910
50	5301030	10.82	10/23/20 XWK PP22	DEPENDENT LIFE	169910
50	5301030	110.77	10/23/20 XWK PP22	INA Accident	169910
50	5301030	393.69	10/23/20 XWK PP22	OPT EMPLEE LIF	169910
50	5301030	3.31	10/23/20 XWK PP22	Provident Life	169910
50	5301030	101.50	10/23/20 XWK PP22	SPOUSE LIFE	169910
		739,118.16			

40	5703100	289.2	0	289.2	289.2	ACCRUAL	Employer Medicare Tax FEFICA	167701L
40	5703100	381.64	0	381.64	381.64	ACCRUAL	Employer Medicare Tax FEFICA	168304L
40	5703100	113.97	0	113.97	113.97	ACCRUAL	Employer Medicare Tax FEFICA	169019L
40	5703100	60.38	0	60.38	60.38	ACCRUAL	Employer Medicare Tax FEFICA	169100L
40	5703100	107.28	0	107.28	107.28	ACCRUAL	Employer Medicare Tax FEFICA	169101L
40	5703100	104.51	0	104.51	104.51	ACCRUAL	Employer Medicare Tax FEFICA	169102L
40	5703100	132.9	0	132.9	132.9	ACCRUAL	Employer Medicare Tax FEFICA	169103L
40	5703100	138.36	0	138.36	138.36	ACCRUAL	Employer Medicare Tax FEFICA	169104L
40	5703100	22.06	0	22.06	22.06	ACCRUAL	Employer Medicare Tax FEFICA	169105L
40	5703100	199.47	0	199.47	199.47	ACCRUAL	Employer Medicare Tax FEFICA	169106L
40	5703100	93.51	0	93.51	93.51	ACCRUAL	Employer Medicare Tax FEFICA	169110L
40	5703100	226.55	0	226.55	226.55	ACCRUAL	Employer Medicare Tax FEFICA	169524L
40	5703100	888.39	0	888.39	888.39	ACCRUAL	Employer Social Security Tax FEFICA	161310L
40	5703100	352.13	0	352.13	352.13	ACCRUAL	Employer Social Security Tax FEFICA	161316L
40	5703100	1001.84	0	1001.84	1001.84	ACCRUAL	Employer Social Security Tax FEFICA	162736L
40	5703100	975.65	0	975.65	975.65	ACCRUAL	Employer Social Security Tax FEFICA	162737L
40	5703100	4678.5	0	4678.5	4678.5	ACCRUAL	Employer Social Security Tax FEFICA	162756L
40	5703100	163.08	0	163.08	163.08	ACCRUAL	Employer Social Security Tax FEFICA	163024L
40	5703100	164.01	0	164.01	164.01	ACCRUAL	Employer Social Security Tax FEFICA	164410L
40	5703100	223.93	0	223.93	223.93	ACCRUAL	Employer Social Security Tax FEFICA	164988L
40	5703100	669.39	0	669.39	669.39	ACCRUAL	Employer Social Security Tax FEFICA	165018L
40	5703100	240.48	0	240.48	240.48	ACCRUAL	Employer Social Security Tax FEFICA	165103L
40	5703100	277.63	0	277.63	277.63	ACCRUAL	Employer Social Security Tax FEFICA	167029L
40	5703100	1041.01	0	1041.01	1041.01	ACCRUAL	Employer Social Security Tax FEFICA	167145L
40	5703100	400.18	0	400.18	400.18	ACCRUAL	Employer Social Security Tax FEFICA	167182L
40	5703100	878.14	0	878.14	878.14	ACCRUAL	Employer Social Security Tax FEFICA	167358L
40	5703100	1236.56	0	1236.56	1236.56	ACCRUAL	Employer Social Security Tax FEFICA	167701L
40	5703100	487.34	0	487.34	487.34	ACCRUAL	Employer Social Security Tax FEFICA	169019L
40	5703100	258.18	0	258.18	258.18	ACCRUAL	Employer Social Security Tax FEFICA	169100L
40	5703100	458.71	0	458.71	458.71	ACCRUAL	Employer Social Security Tax FEFICA	169101L
40	5703100	429.8	0	429.8	429.8	ACCRUAL	Employer Social Security Tax FEFICA	169102L
40	5703100	568.24	0	568.24	568.24	ACCRUAL	Employer Social Security Tax FEFICA	169103L
40	5703100	591.6	0	591.6	591.6	ACCRUAL	Employer Social Security Tax FEFICA	169104L
40	5703100	94.34	0	94.34	94.34	ACCRUAL	Employer Social Security Tax FEFICA	169105L
40	5703100	852.92	0	852.92	852.92	ACCRUAL	Employer Social Security Tax FEFICA	169106L
40	5703100	326.41	0	326.41	326.41	ACCRUAL	Employer Social Security Tax FEFICA	169110L
40	5703100	968.72	0	968.72	968.72	ACCRUAL	Employer Social Security Tax FEFICA	169524L
40	5703100	7.21	0	7.21	7.21	ACCRUAL	Employer SUI Tax (KY)	161316L
40	5703100	6.36	0	6.36	6.36	ACCRUAL	Employer SUI Tax (KY)	162736L
40	5703100	30.41	0	30.41	30.41	ACCRUAL	Employer SUI Tax (KY)	162756L
40	5703100	7	0	7	7	ACCRUAL	Employer SUI Tax (KY)	167701L
40	5703100	8.03	0	8.03	8.03	ACCRUAL	Employer SUI Tax (KY)	169103L
40	5703100	8.13	0	8.13	8.13	ACCRUAL	FUTA Tax FEFDUN	161316L
40	5703100	7.1	0	7.1	7.1	ACCRUAL	FUTA Tax FEFDUN	162736L
40	5703100	36.25	0	36.25	36.25	ACCRUAL	FUTA Tax FEFDUN	162756L
40	5703100	8.4	0	8.4	8.4	ACCRUAL	FUTA Tax FEFDUN	167701L
40	5703100	1.61	0	1.61	1.61	ACCRUAL	FUTA Tax FEFDUN	169103L
50	2112015	240.74	-240.74	0	0	ACCRUAL	401(K) CATCH UP	
50	2112015	3445.18	-3445.18	0	0	ACCRUAL	401k Loan 1	
50	2112015	2353.8	-2353.8	0	0	ACCRUAL	401k Loan 2	
50	2112015	649.96	-649.96	0	0	ACCRUAL	401k Loan 3	
50	2112015	263.18	-263.18	0	0	ACCRUAL	401k Loan 4	
50	2112015	108.68	-108.68	0	0	ACCRUAL	401k Loan 5	
50	2112015	91.54	-91.54	0	0	ACCRUAL	401k Loan 6	
50	2112015	10633.96	-10634	0	0	ACCRUAL	ER 401K Match	
50	2112015	22200.7	-22200.7	0	0	ACCRUAL	SALARY 401(K)	
50	2112015	25	-25	0	0	ACCRUAL	UNITED WAY S	
50	2112016	55.56	-55.56	0	0	ACCRUAL	DEP CARE FSA	
50	2112016	1196.89	-1196.89	0	0	ACCRUAL	HEALTH CARE FSA	
50	2112040	578.19	-578.19	0	0	ACCRUAL	Garnishments WH	
50	2112050	790	-790	0	0	ACCRUAL	Emee Stock Purch Prog	
50	2115300	174.02	-174.02	0	0	ACCRUAL	BATH COUNTY KYLOCL	
50	2115300	38.96	-38.96	0	0	ACCRUAL	BEATTYVILLE KYLOCL	
50	2115300	233.45	-233.45	0	0	ACCRUAL	BEREA KYLOCL	
50	2115300	3.06	-3.06	0	0	ACCRUAL	BOURBON C KYLOCL	
50	2115300	28.54	-28.54	0	0	ACCRUAL	CAMARGO CITY KYLOCL	
50	2115300	1751.89	-1751.89	0	0	ACCRUAL	CLARK COUNTY KYLOCL	
50	2115300	18.45	-18.45	0	0	ACCRUAL	CLAY CITY KYLOCL	
50	2115300	136.62	-136.62	0	0	ACCRUAL	CLAY COUNTY KYLOCL	
50	2115300	24.97	-24.97	0	0	ACCRUAL	CORBIN KYLOCL	
50	2115300	14688.56	-14688.6	0	0	ACCRUAL	Employee State Income Tax (KY) KYWITH	
50	2115300	5.1	-5.1	0	0	ACCRUAL	ESTILL COUNT KYLOCL	
50	2115300	30886.97	-30887	0	0	ACCRUAL	FED Withholding Taxes FEWITH	
50	2115300	23284.28	-23284.3	0	0	ACCRUAL	FICA Withholding Taxes FEFICA	
50	2115300	27.95	-27.95	0	0	ACCRUAL	JACKSON COUN KYLOCL	
50	2115300	37.32	-37.32	0	0	ACCRUAL	JEFFERSONVIL KYLOCL	
50	2115300	273.32	-273.32	0	0	ACCRUAL	JESSAMINE CO KYLOCL	
50	2115300	247.64	-247.64	0	0	ACCRUAL	KNOX COUNTY KYLOCL	
50	2115300	191.11	-191.11	0	0	ACCRUAL	LAUREL COUNTY KYLOCL	
50	2115300	3.72	-3.72	0	0	ACCRUAL	LESLIE COUNT KYLOCL	
50	2115300	15.1	-15.1	0	0	ACCRUAL	LEXINGTON-FA KYLOCL	
50	2115300	57.79	-57.79	0	0	ACCRUAL	MADISON COUN KYLOCL	
50	2115300	20.3	-20.3	0	0	ACCRUAL	MENIFEE COUN KYLOCL	

40	5703100	226.55	ACCRUAL	Employer Medicare Tax FEFICA	169524L
40	5703100	234.30	ACCRUAL	Employer Medicare Tax FEFICA	162736L
40	5703100	243.46	ACCRUAL	Employer Medicare Tax FEFICA	167145L
40	5703100	246.38	ACCRUAL	Employer Medicare Tax FEFICA	162737L
40	5703100	289.20	ACCRUAL	Employer Medicare Tax FEFICA	167701L
40	5703100	381.64	ACCRUAL	Employer Medicare Tax FEFICA	168304L
40	5703100	1,098.94	ACCRUAL	Employer Medicare Tax FEFICA	162756L
40	5703100	94.34	ACCRUAL	Employer Social Security Tax FEFICA	169105L
40	5703100	163.08	ACCRUAL	Employer Social Security Tax FEFICA	163024L
40	5703100	164.01	ACCRUAL	Employer Social Security Tax FEFICA	164410L
40	5703100	223.93	ACCRUAL	Employer Social Security Tax FEFICA	164988L
40	5703100	240.48	ACCRUAL	Employer Social Security Tax FEFICA	165103L
40	5703100	258.18	ACCRUAL	Employer Social Security Tax FEFICA	169100L
40	5703100	277.63	ACCRUAL	Employer Social Security Tax FEFICA	167029L
40	5703100	326.41	ACCRUAL	Employer Social Security Tax FEFICA	169110L
40	5703100	352.13	ACCRUAL	Employer Social Security Tax FEFICA	161316L
40	5703100	400.18	ACCRUAL	Employer Social Security Tax FEFICA	167182L
40	5703100	429.80	ACCRUAL	Employer Social Security Tax FEFICA	169102L
40	5703100	458.71	ACCRUAL	Employer Social Security Tax FEFICA	169101L
40	5703100	487.34	ACCRUAL	Employer Social Security Tax FEFICA	169019L
40	5703100	568.24	ACCRUAL	Employer Social Security Tax FEFICA	169103L
40	5703100	591.60	ACCRUAL	Employer Social Security Tax FEFICA	169104L
40	5703100	669.39	ACCRUAL	Employer Social Security Tax FEFICA	165018L
40	5703100	852.92	ACCRUAL	Employer Social Security Tax FEFICA	169106L
40	5703100	878.14	ACCRUAL	Employer Social Security Tax FEFICA	167358L
40	5703100	888.39	ACCRUAL	Employer Social Security Tax FEFICA	161310L
40	5703100	968.72	ACCRUAL	Employer Social Security Tax FEFICA	169524L
40	5703100	975.65	ACCRUAL	Employer Social Security Tax FEFICA	162737L
40	5703100	1,001.84	ACCRUAL	Employer Social Security Tax FEFICA	162736L
40	5703100	1,041.01	ACCRUAL	Employer Social Security Tax FEFICA	167145L
40	5703100	1,236.56	ACCRUAL	Employer Social Security Tax FEFICA	167701L
40	5703100	4,678.50	ACCRUAL	Employer Social Security Tax FEFICA	162756L
40	5703100	1.61	ACCRUAL	FUTA Tax FEFDUN	169103L
40	5703100	7.10	ACCRUAL	FUTA Tax FEFDUN	162736L
40	5703100	8.13	ACCRUAL	FUTA Tax FEFDUN	161316L
40	5703100	8.40	ACCRUAL	FUTA Tax FEFDUN	167701L
40	5703100	36.25	ACCRUAL	FUTA Tax FEFDUN	162756L
40	5703100	6.36	ACCRUAL	Employer SUI Tax (KY)	162736L
40	5703100	7.00	ACCRUAL	Employer SUI Tax (KY)	167701L
40	5703100	7.21	ACCRUAL	Employer SUI Tax (KY)	161316L
40	5703100	8.03	ACCRUAL	Employer SUI Tax (KY)	169103L
40	5703100	30.41	ACCRUAL	Employer SUI Tax (KY)	162756L
40	5300120	15.00	ACCRUAL	Other Earnings	169105L
40	5300120	75.72	ACCRUAL	Other Earnings	167358L
40	5300120	278.51	ACCRUAL	Other Earnings	169019L
40	5300120	290.88	ACCRUAL	Other Earnings	169110L
40	5300120	316.72	ACCRUAL	Other Earnings	165018L
40	5300120	434.82	ACCRUAL	Other Earnings	167701L
40	5300120	724.71	ACCRUAL	Other Earnings	169102L
40	5300120	777.12	ACCRUAL	Other Earnings	169104L
40	5300120	940.47	ACCRUAL	Other Earnings	169101L
40	5300120	1,127.16	ACCRUAL	Other Earnings	169103L
40	5300120	1,617.50	ACCRUAL	Other Earnings	167145L
40	5300120	1,663.50	ACCRUAL	Other Earnings	169106L
40	5300120	3,773.92	ACCRUAL	Other Earnings	162756L
50	2141050	368,441.08	ACCRUAL	XWK 10 Days Accrual	

Acct	SGTXT	Cost Ctr	Accrual
5300110	Earnings	169105L	1,600.00
5300110	Earnings	163024L	2,730.40
5300110	Earnings	164410L	2,792.00
5300110	Earnings	164988L	3,749.60
5300110	Earnings	165103L	3,923.20
5300110	Earnings	169100L	4,257.60
5300110	Earnings	167029L	4,731.20
5300110	Earnings	161316L	6,004.00
5300110	Earnings	169110L	6,522.40
5300110	Earnings	169101L	6,684.80
5300110	Earnings	169102L	6,749.60
5300110	Earnings	167182L	6,830.40
5300110	Earnings	169019L	7,855.11
5300110	Earnings	169103L	8,353.60
5300110	Earnings	169104L	9,124.80
5300110	Earnings	165018L	10,888.80
5300110	Earnings	169106L	12,538.40
5300110	Earnings	167358L	14,634.40
5300110	Earnings	161310L	15,038.40
5300110	Earnings	167145L	15,832.54
5300110	Earnings	169524L	16,192.80
5300110	Earnings	162736L	16,946.00
5300110	Earnings	162737L	17,494.14
5300110	Earnings	167701L	20,160.80
5300110	Earnings	168304L	26,261.60
5300110	Earnings	162756L	74,838.24
5301130	401K Match	169105L	64.00
5301130	401K Match	163024L	109.22
5301130	401K Match	164410L	111.68
5301130	401K Match	167029L	130.01
5301130	401K Match	164988L	149.98
5301130	401K Match	165103L	156.93
5301130	401K Match	169102L	159.82
5301130	401K Match	169100L	170.30
5301130	401K Match	169110L	173.43
5301130	401K Match	161316L	182.46
5301130	401K Match	169101L	203.96
5301130	401K Match	169103L	226.60
5301130	401K Match	169104L	264.99
5301130	401K Match	167182L	273.22
5301130	401K Match	169019L	299.58
5301130	401K Match	165018L	435.52
5301130	401K Match	167145L	468.00
5301130	401K Match	162736L	475.23
5301130	401K Match	169106L	501.53
5301130	401K Match	161310L	512.93

Acct		
0	21118...	21120...
21120...	21120...	21120...
21153...	21391...	21410...
53001...	53001...	53010...
53010...	53010...	53011...
57031...	21411...	21412...
21413...	53001...	53002...
53002...	53002...	53019...
53029...		

SGTXT	
401K Match	Earnings
Employer Medic...	Employer Social ...
Employer SUI Ta...	FUTA Tax FEFDUN
Other Earnings	
1248/1260PREM	401(K) CATCH UP
401k Loan 1	401k Loan 2
401k Loan 3	401k Loan 4
401k Loan 5	401k Loan 6
401k Loan 7	A08 401k Post
A08 401k Pre	ACCIDENT
ALCO PARKING	ALIQUIPPA CI P...
ALLEGHENY TW ...	ALTOONA CITY ...
ANNUAL INCENT	ARMSTRONG T...
AVON LAKE PAL...	BATH COUNTY K...
BEATTYVILLE KY...	BELLEVUE BOR ...

5301130	401K Match	168304L	567.84
5301130	401K Match	167358L	585.40
5301130	401K Match	169524L	625.33
5301130	401K Match	162737L	680.90
5301130	401K Match	167701L	699.38
5301130	401K Match	162756L	2,405.72
5703100	Employer Medicare Tax FEFICA	169105L	22.06
5703100	Employer Medicare Tax FEFICA	163024L	38.14
5703100	Employer Medicare Tax FEFICA	164410L	38.36
5703100	Employer Medicare Tax FEFICA	164988L	52.37
5703100	Employer Medicare Tax FEFICA	165103L	56.24
5703100	Employer Medicare Tax FEFICA	169100L	60.38
5703100	Employer Medicare Tax FEFICA	167029L	64.93
5703100	Employer Medicare Tax FEFICA	161316L	82.35
5703100	Employer Medicare Tax FEFICA	169110L	93.51
5703100	Employer Medicare Tax FEFICA	167182L	93.59
5703100	Employer Medicare Tax FEFICA	169102L	104.51
5703100	Employer Medicare Tax FEFICA	169101L	107.28
5703100	Employer Medicare Tax FEFICA	169019L	113.97
5703100	Employer Medicare Tax FEFICA	169103L	132.90
5703100	Employer Medicare Tax FEFICA	169104L	138.36
5703100	Employer Medicare Tax FEFICA	165018L	156.55
5703100	Employer Medicare Tax FEFICA	169106L	199.47
5703100	Employer Medicare Tax FEFICA	167358L	205.37
5703100	Employer Medicare Tax FEFICA	161310L	207.77
5703100	Employer Medicare Tax FEFICA	169524L	226.55
5703100	Employer Medicare Tax FEFICA	162736L	234.30
5703100	Employer Medicare Tax FEFICA	167145L	243.46
5703100	Employer Medicare Tax FEFICA	162737L	246.38
5703100	Employer Medicare Tax FEFICA	167701L	289.20
5703100	Employer Medicare Tax FEFICA	168304L	381.64
5703100	Employer Medicare Tax FEFICA	162756L	1,098.94
5703100	Employer Social Security Tax FEFICA	169105L	94.34
5703100	Employer Social Security Tax FEFICA	163024L	163.08
5703100	Employer Social Security Tax FEFICA	164410L	164.01
5703100	Employer Social Security Tax FEFICA	164988L	223.93
5703100	Employer Social Security Tax FEFICA	165103L	240.48
5703100	Employer Social Security Tax FEFICA	169100L	258.18
5703100	Employer Social Security Tax FEFICA	167029L	277.63
5703100	Employer Social Security Tax FEFICA	169110L	326.41
5703100	Employer Social Security Tax FEFICA	161316L	352.13
5703100	Employer Social Security Tax FEFICA	167182L	400.18
5703100	Employer Social Security Tax FEFICA	169102L	429.80
5703100	Employer Social Security Tax FEFICA	169101L	458.71
5703100	Employer Social Security Tax FEFICA	169019L	487.34
5703100	Employer Social Security Tax FEFICA	169103L	568.24
5703100	Employer Social Security Tax FEFICA	169104L	591.60
5703100	Employer Social Security Tax FEFICA	165018L	669.39
5703100	Employer Social Security Tax FEFICA	169106L	852.92

5703100	Employer Social Security Tax FEFICA	167358L	878.14
5703100	Employer Social Security Tax FEFICA	161310L	888.39
5703100	Employer Social Security Tax FEFICA	169524L	968.72
5703100	Employer Social Security Tax FEFICA	162737L	975.65
5703100	Employer Social Security Tax FEFICA	162736L	1,001.84
5703100	Employer Social Security Tax FEFICA	167145L	1,041.01
5703100	Employer Social Security Tax FEFICA	167701L	1,236.56
5703100	Employer Social Security Tax FEFICA	162756L	4,678.50
5703100	FUTA Tax FEFDUN	169103L	1.61
5703100	FUTA Tax FEFDUN	162736L	7.10
5703100	FUTA Tax FEFDUN	161316L	8.13
5703100	FUTA Tax FEFDUN	167701L	8.40
5703100	FUTA Tax FEFDUN	162756L	36.25
5703100	Employer SUI Tax (KY)	162736L	6.36
5703100	Employer SUI Tax (KY)	167701L	7.00
5703100	Employer SUI Tax (KY)	161316L	7.21
5703100	Employer SUI Tax (KY)	169103L	8.03
5703100	Employer SUI Tax (KY)	162756L	30.41
5300120	Other Earnings	169105L	15.00
5300120	Other Earnings	167358L	75.72
5300120	Other Earnings	169019L	278.51
5300120	Other Earnings	169110L	290.88
5300120	Other Earnings	165018L	316.72
5300120	Other Earnings	167701L	434.82
5300120	Other Earnings	169102L	724.71
5300120	Other Earnings	169104L	777.12
5300120	Other Earnings	169101L	940.47
5300120	Other Earnings	169103L	1,127.16
5300120	Other Earnings	167145L	1,617.50
5300120	Other Earnings	169106L	1,663.50
5300120	Other Earnings	162756L	3,773.92
Grand Total			368,441.08

Co Code	VENDOR #	ASSIGNMENT	INVOICE #	INVOICE DATE	Service Date	VENDOR NAME	G/L	Supply one cost element			\$ AMOUNT
								ORDER	WBS ELEMENT	COST CENTER	
1600	300004231		Estimate	10/31/2020		Bluegrass Integrated Communications	5304320			162736	24600.00
1600	400001509		Estimate	10/31/2020		SKO	5303220			169935	9500.00
1600	400003938		200929	10/31/2020		MARTIN CONTRACTING INC	5303030	10064680			10,515.00
1600	400003938		200930	10/31/2020		MARTIN CONTRACTING INC	5303030	10064680			10,240.00
1600	400003958		10/20/2020	10/20/2020		MILLER MAINTENANCE COMPANY	5303030	10065862			25,407.00

Data Entry View

Document Number	2200000136	Company Code	1600	Fiscal Year	2020
Document Date	10/31/2020	Posting Date	10/31/2020	Period	10
Reference	1600 - AP ACCRUA		Cross-Comp.No.		
Currency	USD	Texts Exist	<input type="checkbox"/>	Ledger Group	



CoC	Itm	Key Account	Description	Amount	Curr.	Text	Tx Tax Jur.	Profit Ctr	WBS Ele	Order Quantity	Cost Ctr
1600	1 40	5304320	Pstge/Shppng/Frght	24,600.00	USD	Bluegrass Integrated Communications		P160001			162736
	2 40	5303220	Legal Services	9,500.00	USD	SKO		P160001			169935
	3 40	5303030	Contractor Services	10,515.00	USD	MARTIN CONTRACTING INC		P160001		1006	
	4 40	5303030	Contractor Services	10,240.00	USD	MARTIN CONTRACTING INC		P160001		1006	
	5 40	5303030	Contractor Services	25,407.00	USD	MILLER MAINTENANCE COMPANY		P160001		1006	
	6 50	2111910	A/P Liability-Other	46,162.00-	USD	AP ACCRUALS					
	7 50	2199900	Misc C&A Liabilities	34,100.00-	USD	AP ACCRUALS					
				0.00	USD						

Code: XWK
Company: 1600
Cycle: Non-Union
PR # 24 Input field

Pay Date 11/20/2020
Posting Period 11/20/2020
Assignment 11/20/20 XWK PP24

Pay Period
Beg Date 11/1/2020
End Date 11/14/2020

Accrual days to EOM
Beg Date 11/14/2020 If NA - no accrual necessary - post regular JE only
End Date 11/30/2020 If NA - no accrual necessary - post regular JE only
Days to Accrue 11 If NA - no accrual necessary - post regular JE only

Total Accr Days 11

Reference XWK 11 Days Accrual

Notes:
Update cell B4 for the ADP payroll number
All other fields should self populate.
Necessary items will flow over to other tabs.
You will see NA in cells B16 - B18 for mid month pay periods that don't require an accrual.

Update je & Accr Workpaper tab to adjust for # of rows on csv file.

If you decide to use the WP Pivot, update data source for the number of rows in the Accr Workpaper file

40	5703100	205.55	Employer Medicare Tax	FEFICA	161310L
40	5703100	40.63	Employer Medicare Tax	FEFICA	161316L
40	5703100	236.61	Employer Medicare Tax	FEFICA	162736L
40	5703100	246.38	Employer Medicare Tax	FEFICA	162737L
40	5703100	1080.63	Employer Medicare Tax	FEFICA	162756L
40	5703100	38.14	Employer Medicare Tax	FEFICA	163024L
40	5703100	38.36	Employer Medicare Tax	FEFICA	164410L
40	5703100	52.37	Employer Medicare Tax	FEFICA	164988L
40	5703100	156.45	Employer Medicare Tax	FEFICA	165018L
40	5703100	56.24	Employer Medicare Tax	FEFICA	165103L
40	5703100	64.93	Employer Medicare Tax	FEFICA	167029L
40	5703100	244.88	Employer Medicare Tax	FEFICA	167145L
40	5703100	93.59	Employer Medicare Tax	FEFICA	167182L
40	5703100	204.75	Employer Medicare Tax	FEFICA	167358L
40	5703100	288.13	Employer Medicare Tax	FEFICA	167701L
40	5703100	358.99	Employer Medicare Tax	FEFICA	168304L
40	5703100	109.94	Employer Medicare Tax	FEFICA	169019L
40	5703100	60.38	Employer Medicare Tax	FEFICA	169100L
40	5703100	95.21	Employer Medicare Tax	FEFICA	169101L
40	5703100	94	Employer Medicare Tax	FEFICA	169102L
40	5703100	97.23	Employer Medicare Tax	FEFICA	169103L
40	5703100	131.3	Employer Medicare Tax	FEFICA	169104L
40	5703100	22.93	Employer Medicare Tax	FEFICA	169105L
40	5703100	187.46	Employer Medicare Tax	FEFICA	169106L
40	5703100	99.04	Employer Medicare Tax	FEFICA	169110L
40	5703100	226.55	Employer Medicare Tax	FEFICA	169524L
40	5703100	878.92	Employer Social Security T	FEFICA	161310L
40	5703100	173.73	Employer Social Security T	FEFICA	161316L
40	5703100	958.47	Employer Social Security T	FEFICA	162736L
40	5703100	1053.5	Employer Social Security T	FEFICA	162737L
40	5703100	4620.62	Employer Social Security T	FEFICA	162756L
40	5703100	163.08	Employer Social Security T	FEFICA	163024L
40	5703100	164.01	Employer Social Security T	FEFICA	164410L
40	5703100	223.93	Employer Social Security T	FEFICA	164988L
40	5703100	668.96	Employer Social Security T	FEFICA	165018L
40	5703100	240.48	Employer Social Security T	FEFICA	165103L
40	5703100	277.63	Employer Social Security T	FEFICA	167029L
40	5703100	973.37	Employer Social Security T	FEFICA	167145L
40	5703100	400.18	Employer Social Security T	FEFICA	167182L
40	5703100	875.49	Employer Social Security T	FEFICA	167358L
40	5703100	1231.99	Employer Social Security T	FEFICA	167701L
40	5703100	470.07	Employer Social Security T	FEFICA	169019L
40	5703100	258.18	Employer Social Security T	FEFICA	169100L
40	5703100	407.08	Employer Social Security T	FEFICA	169101L
40	5703100	401.94	Employer Social Security T	FEFICA	169102L
40	5703100	415.75	Employer Social Security T	FEFICA	169103L
40	5703100	561.42	Employer Social Security T	FEFICA	169104L
40	5703100	98.06	Employer Social Security T	FEFICA	169105L
40	5703100	801.56	Employer Social Security T	FEFICA	169106L
40	5703100	423.48	Employer Social Security T	FEFICA	169110L
40	5703100	968.72	Employer Social Security T	FEFICA	169524L
40	5703100	7.21	Employer SUI Tax (KY)		161316L
40	5703100	7.16	Employer SUI Tax (KY)		162736L
40	5703100	23.51	Employer SUI Tax (KY)		162756L
40	5703100	7.95	Employer SUI Tax (KY)		167701L
40	5703100	8.09	FUTA Tax	FEFDUN	161316L
40	5703100	1.44	FUTA Tax	FEFDUN	162736L
40	5703100	27.95	FUTA Tax	FEFDUN	162756L
40	5703100	9.54	FUTA Tax	FEFDUN	167701L
50	2112015	240.74	401(K) CATCH UP		
50	2112015	3717.1	401k Loan 1		
50	2112015	2325.91	401k Loan 2		
50	2112015	649.96	401k Loan 3		
50	2112015	230.76	401k Loan 4		
50	2112015	108.68	401k Loan 5		
50	2112015	91.54	401k Loan 6		
50	2112015	10505.56	ER 401K Match		

50	2112015	262.24	POLITICAL ACT%	
50	2112015	21338.47	SALARY 401(K)	
50	2112015	25	UNITED WAY \$	
50	2112016	55.56	DEP CARE FSA	
50	2112016	1141.33	HEALTH CARE FSA	
50	2112040	374.46	Garnishments WH	
50	2112050	790	Emee Stock Purch Prog	
50	2115300	176.86	BATH COUNTY	KYLOCL
50	2115300	38.7	BEATTYVILLE	KYLOCL
50	2115300	230.35	BEREA	KYLOCL
50	2115300	3.06	BOURBON C	KYLOCL
50	2115300	28.02	CAMARGO CITY	KYLOCL
50	2115300	1666.74	CLARK COUNTY	KYLOCL
50	2115300	17.67	CLAY CITY	KYLOCL
50	2115300	137.43	CLAY COUNTY	KYLOCL
50	2115300	24.77	CORBIN	KYLOCL
50	2115300	14107.25	Employee State Income T	KYWITH
50	2115300	5.1	ESTILL COUNT	KYLOCL
50	2115300	29342.03	FED Withholding Taxes	FEWITH
50	2115300	22533.9	FICA Withholding Taxes	FEFICA
50	2115300	27.95	JACKSON COUN	KYLOCL
50	2115300	35.42	JEFFERSONVIL	KYLOCL
50	2115300	274.18	JESSAMINE CO	KYLOCL
50	2115300	247.85	KNOX COUNTY	KYLOCL
50	2115300	176.03	LAUREL COUNT	KYLOCL
50	2115300	3.72	LESLIE COUNT	KYLOCL
50	2115300	13.55	LEXINGTON-FA	KYLOCL
50	2115300	55.72	MADISON COUN	KYLOCL
50	2115300	19.92	MENIFEE COUN	KYLOCL
50	2115300	236.16	MIDDLESBORO	KYLOCL
50	2115300	58.92	MONTGOMERY C	KYLOCL
50	2115300	353.89	NICHOLASVILL	KYLOCL
50	2115300	27.04	PINEVILLE	KYLOCL
50	2115300	58.41	POWELL COUNT	KYLOCL
50	2115300	32.9	RICHMOND	KYLOCL
50	2115300	7.38	ROBERTSON	KYLOCL
50	2115300	47.15	ROWAN COUNTY	KYLOCL
50	2115300	23.13	STANTON	KYLOCL
50	2115300	259.23	WHITLEY COUN	KYLOCL
50	2115300	42.84	WILMORE	KYLOCL
50	2139100	22334.14	ER Tax Offset	
50	2141000	212732.15	Direct Deposit	
50	5301010	9984.22	MEDICAL PRE TAX	169910
50	5301020	517.26	DENTAL PRE TAX	169910
50	5301030	10.82	DEPENDENT LIFE	169910
50	5301030	109.49	INA Accident	169910
50	5301030	356.83	OPT EMPLEE LIF	169910
50	5301030	3.31	Provident Life	169910
50	5301030	84.74	SPOUSE LIFE	169910

40	5703100	240.48	11/20/20 XWK PP24	Employer Social Security Tax FEFICA	165103L
40	5703100	277.63	11/20/20 XWK PP24	Employer Social Security Tax FEFICA	167029L
40	5703100	973.37	11/20/20 XWK PP24	Employer Social Security Tax FEFICA	167145L
40	5703100	400.18	11/20/20 XWK PP24	Employer Social Security Tax FEFICA	167182L
40	5703100	875.40	11/20/20 XWK PP24	Employer Social Security Tax FEFICA	167358L
40	5703100	1,231.99	11/20/20 XWK PP24	Employer Social Security Tax FEFICA	167701L
40	5703100	470.07	11/20/20 XWK PP24	Employer Social Security Tax FEFICA	169019L
40	5703100	258.18	11/20/20 XWK PP24	Employer Social Security Tax FEFICA	169100L
40	5703100	407.08	11/20/20 XWK PP24	Employer Social Security Tax FEFICA	169101L
40	5703100	401.94	11/20/20 XWK PP24	Employer Social Security Tax FEFICA	169102L
40	5703100	415.75	11/20/20 XWK PP24	Employer Social Security Tax FEFICA	169103L
40	5703100	561.42	11/20/20 XWK PP24	Employer Social Security Tax FEFICA	169104L
40	5703100	98.06	11/20/20 XWK PP24	Employer Social Security Tax FEFICA	169105L
40	5703100	801.56	11/20/20 XWK PP24	Employer Social Security Tax FEFICA	169106L
40	5703100	423.48	11/20/20 XWK PP24	Employer Social Security Tax FEFICA	169110L
40	5703100	968.72	11/20/20 XWK PP24	Employer Social Security Tax FEFICA	169524L
40	5703100	7.21	11/20/20 XWK PP24	Employer SUI Tax (KY)	161316L
40	5703100	7.16	11/20/20 XWK PP24	Employer SUI Tax (KY)	162736L
40	5703100	23.51	11/20/20 XWK PP24	Employer SUI Tax (KY)	162756L
40	5703100	7.95	11/20/20 XWK PP24	Employer SUI Tax (KY)	167701L
40	5703100	8.09	11/20/20 XWK PP24	FUTA Tax FEFDUN	161316L
40	5703100	1.44	11/20/20 XWK PP24	FUTA Tax FEFDUN	162736L
40	5703100	27.95	11/20/20 XWK PP24	FUTA Tax FEFDUN	162756L
40	5703100	9.54	11/20/20 XWK PP24	FUTA Tax FEFDUN	167701L
50	2112015	240.74	11/20/20 XWK PP24	401(K) CATCH UP	
50	2112015	3,717.10	11/20/20 XWK PP24	401k Loan 1	
50	2112015	2,325.91	11/20/20 XWK PP24	401k Loan 2	
50	2112015	649.96	11/20/20 XWK PP24	401k Loan 3	
50	2112015	230.76	11/20/20 XWK PP24	401k Loan 4	
50	2112015	108.68	11/20/20 XWK PP24	401k Loan 5	
50	2112015	91.54	11/20/20 XWK PP24	401k Loan 6	
50	2112015	10,505.56	11/20/20 XWK PP24	ER 401K Match	
50	2112015	262.24	11/20/20 XWK PP24	POLITICAL ACT%	
50	2112015	21,338.47	11/20/20 XWK PP24	SALARY 401(K)	
50	2112015	25.00	11/20/20 XWK PP24	UNITED WAY S	
50	2112016	55.56	11/20/20 XWK PP24	DEP CARE FSA	
50	2112016	1,141.33	11/20/20 XWK PP24	HEALTH CARE FSA	
50	2112040	374.46	11/20/20 XWK PP24	Garishments:WH	
50	2112050	790.00	11/20/20 XWK PP24	Emee Stock Purch Prog	
50	2115300	176.86	11/20/20 XWK PP24	BATH COUNTY KYLOCL	
50	2115300	38.70	11/20/20 XWK PP24	BEATTYVILLE KYLOCL	
50	2115300	230.35	11/20/20 XWK PP24	BEREA KYLOCL	
50	2115300	3.06	11/20/20 XWK PP24	BOURBON C KYLOCL	
50	2115300	28.02	11/20/20 XWK PP24	CAMARGO CITY KYLOCL	
50	2115300	1,666.74	11/20/20 XWK PP24	CLARK COUNTY KYLOCL	
50	2115300	17.67	11/20/20 XWK PP24	CLAY CITY KYLOCL	
50	2115300	137.43	11/20/20 XWK PP24	CLAY COUNTY KYLOCL	
50	2115300	24.77	11/20/20 XWK PP24	CORBIN KYLOCL	
50	2115300	14,107.25	11/20/20 XWK PP24	Employee State Income Tax (KY) KYWITH	
50	2115300	5.10	11/20/20 XWK PP24	ESTILL COUNT KYLOCL	
50	2115300	29,342.03	11/20/20 XWK PP24	FED Withholding Taxes FEWITH	
50	2115300	22,533.90	11/20/20 XWK PP24	FICA Withholding Taxes FEFICA	
50	2115300	27.95	11/20/20 XWK PP24	JACKSON COUN KYLOCL	
50	2115300	35.42	11/20/20 XWK PP24	JEFFERSONVIL KYLOCL	
50	2115300	274.18	11/20/20 XWK PP24	JESSAMINE CO KYLOCL	
50	2115300	247.85	11/20/20 XWK PP24	KNOX COUNTY KYLOCL	
50	2115300	176.03	11/20/20 XWK PP24	LAUREL COUNTY KYLOCL	
50	2115300	3.72	11/20/20 XWK PP24	LESLIE COUNT KYLOCL	
50	2115300	13.55	11/20/20 XWK PP24	LEXINGTON-PA KYLOCL	
50	2115300	55.72	11/20/20 XWK PP24	MADISON COUN KYLOCL	
50	2115300	19.92	11/20/20 XWK PP24	MENIFEE COUN KYLOCL	
50	2115300	236.16	11/20/20 XWK PP24	MIDDLESBORO KYLOCL	
50	2115300	58.92	11/20/20 XWK PP24	MONTGOMERY C KYLOCL	
50	2115300	353.89	11/20/20 XWK PP24	NICHOLASVILL KYLOCL	
50	2115300	27.04	11/20/20 XWK PP24	PINEVILLE KYLOCL	
50	2115300	58.41	11/20/20 XWK PP24	POWELL COUNT KYLOCL	
50	2115300	32.90	11/20/20 XWK PP24	RICHMOND KYLOCL	
50	2115300	7.38	11/20/20 XWK PP24	ROBERTSON KYLOCL	
50	2115300	47.15	11/20/20 XWK PP24	ROWAN COUNTY KYLOCL	
50	2115300	23.13	11/20/20 XWK PP24	STANTON KYLOCL	
50	2115300	259.23	11/20/20 XWK PP24	WHITLEY COUN KYLOCL	
50	2115300	42.84	11/20/20 XWK PP24	WILMORE KYLOCL	
50	2139100	22,334.14	11/20/20 XWK PP24	ER Tax Offset	
50	2141000	212,732.15	11/20/20 XWK PP24	Direct Deposit	
50	5301010	9,984.22	11/20/20 XWK PP24	MEDICAL PRE TAX	169910
50	5301020	517.26	11/20/20 XWK PP24	DENTAL PRE TAX	169910
50	5301030	10.82	11/20/20 XWK PP24	DEPENDENT LIFE	169910
50	5301030	109.49	11/20/20 XWK PP24	INA Accident	169910
50	5301030	356.83	11/20/20 XWK PP24	OPT EMPLEE LIF	169910
50	5301030	3.31	11/20/20 XWK PP24	Provident Life	169910
50	5301030	84.74	11/20/20 XWK PP24	SPOUSE LIFE	169910

40	5703100	109.94	0	109.94	120.93	ACCRUAL	Employer Medicare Tax FEICA	169019L
40	5703100	60.38	0	60.38	66.42	ACCRUAL	Employer Medicare Tax FEICA	169100L
40	5703100	95.21	0	95.21	104.73	ACCRUAL	Employer Medicare Tax FEICA	169101L
40	5703100	94	0	94	103.4	ACCRUAL	Employer Medicare Tax FEICA	169102L
40	5703100	97.23	0	97.23	106.95	ACCRUAL	Employer Medicare Tax FEICA	169103L
40	5703100	131.3	0	131.3	144.43	ACCRUAL	Employer Medicare Tax FEICA	169104L
40	5703100	22.93	0	22.93	25.22	ACCRUAL	Employer Medicare Tax FEICA	169105L
40	5703100	187.46	0	187.46	206.21	ACCRUAL	Employer Medicare Tax FEICA	169106L
40	5703100	99.04	0	99.04	108.94	ACCRUAL	Employer Medicare Tax FEICA	169110L
40	5703100	226.55	0	226.55	249.21	ACCRUAL	Employer Medicare Tax FEICA	169524L
40	5703100	878.92	0	878.92	966.81	ACCRUAL	Employer Social Security Tax FEICA	161310L
40	5703100	173.73	0	173.73	191.1	ACCRUAL	Employer Social Security Tax FEICA	161316L
40	5703100	958.47	0	958.47	1054.32	ACCRUAL	Employer Social Security Tax FEICA	162736L
40	5703100	1053.5	0	1053.5	1158.85	ACCRUAL	Employer Social Security Tax FEICA	162737L
40	5703100	4620.62	0	4620.62	5082.68	ACCRUAL	Employer Social Security Tax FEICA	162756L
40	5703100	163.08	0	163.08	179.39	ACCRUAL	Employer Social Security Tax FEICA	163024L
40	5703100	164.01	0	164.01	180.41	ACCRUAL	Employer Social Security Tax FEICA	164410L
40	5703100	223.93	0	223.93	246.32	ACCRUAL	Employer Social Security Tax FEICA	164988L
40	5703100	668.96	0	668.96	735.86	ACCRUAL	Employer Social Security Tax FEICA	165018L
40	5703100	240.48	0	240.48	264.53	ACCRUAL	Employer Social Security Tax FEICA	165103L
40	5703100	277.63	0	277.63	305.39	ACCRUAL	Employer Social Security Tax FEICA	167029L
40	5703100	973.37	0	973.37	1070.71	ACCRUAL	Employer Social Security Tax FEICA	167145L
40	5703100	400.18	0	400.18	440.2	ACCRUAL	Employer Social Security Tax FEICA	167182L
40	5703100	875.49	0	875.49	963.04	ACCRUAL	Employer Social Security Tax FEICA	167358L
40	5703100	1231.99	0	1231.99	1355.19	ACCRUAL	Employer Social Security Tax FEICA	167701L
40	5703100	470.07	0	470.07	517.08	ACCRUAL	Employer Social Security Tax FEICA	169019L
40	5703100	258.18	0	258.18	284	ACCRUAL	Employer Social Security Tax FEICA	169100L
40	5703100	407.08	0	407.08	447.79	ACCRUAL	Employer Social Security Tax FEICA	169101L
40	5703100	401.94	0	401.94	442.13	ACCRUAL	Employer Social Security Tax FEICA	169102L
40	5703100	415.75	0	415.75	457.33	ACCRUAL	Employer Social Security Tax FEICA	169103L
40	5703100	561.42	0	561.42	617.56	ACCRUAL	Employer Social Security Tax FEICA	169104L
40	5703100	98.06	0	98.06	107.87	ACCRUAL	Employer Social Security Tax FEICA	169105L
40	5703100	801.56	0	801.56	881.72	ACCRUAL	Employer Social Security Tax FEICA	169106L
40	5703100	423.48	0	423.48	465.83	ACCRUAL	Employer Social Security Tax FEICA	169110L
40	5703100	968.72	0	968.72	1065.59	ACCRUAL	Employer Social Security Tax FEICA	169524L
40	5703100	7.21	0	7.21	7.93	ACCRUAL	Employer SUI Tax (KY)	161316L
40	5703100	7.16	0	7.16	7.88	ACCRUAL	Employer SUI Tax (KY)	162736L
40	5703100	23.51	0	23.51	25.86	ACCRUAL	Employer SUI Tax (KY)	162756L
40	5703100	7.95	0	7.95	8.75	ACCRUAL	Employer SUI Tax (KY)	167701L
40	5703100	8.09	0	8.09	8.9	ACCRUAL	FUTA Tax FEEDUN	161316L
40	5703100	1.44	0	1.44	1.58	ACCRUAL	FUTA Tax FEEDUN	162736L
40	5703100	27.95	0	27.95	30.75	ACCRUAL	FUTA Tax FEEDUN	162756L
40	5703100	9.54	0	9.54	10.49	ACCRUAL	FUTA Tax FEEDUN	167701L
50	2112015	240.74	-240.74	0	0	ACCRUAL	401(K) CATCH UP	
50	2112015	3717.1	-3717.1	0	0	ACCRUAL	401k Loan 1	
50	2112015	2325.91	-2325.91	0	0	ACCRUAL	401k Loan 2	
50	2112015	649.96	-649.96	0	0	ACCRUAL	401k Loan 3	
50	2112015	230.76	-230.76	0	0	ACCRUAL	401k Loan 4	
50	2112015	108.68	-108.68	0	0	ACCRUAL	401k Loan 5	
50	2112015	91.54	-91.54	0	0	ACCRUAL	401k Loan 6	
50	2112015	10505.56	-10505.6	0	0	ACCRUAL	ER 401K Match	
50	2112015	262.24	-262.24	0	0	ACCRUAL	POLITICAL ACT%	
50	2112015	21338.47	-21338.5	0	0	ACCRUAL	SALARY 401(K)	
50	2112015	25	-25	0	0	ACCRUAL	UNITED WAY S	
50	2112016	55.56	-55.56	0	0	ACCRUAL	DEP CARE FSA	
50	2112016	1141.33	-1141.33	0	0	ACCRUAL	HEALTH CARE FSA	
50	2112040	374.46	-374.46	0	0	ACCRUAL	Garnishments WH	
50	2112050	790	-790	0	0	ACCRUAL	Enee Stock Purch Prog	
50	2115300	176.86	-176.86	0	0	ACCRUAL	BATH COUNTY KYLOCL	
50	2115300	38.7	-38.7	0	0	ACCRUAL	BEATTYVILLE KYLOCL	
50	2115300	230.35	-230.35	0	0	ACCRUAL	BEREA KYLOCL	
50	2115300	3.06	-3.06	0	0	ACCRUAL	BOURBON C KYLOCL	
50	2115300	28.02	-28.02	0	0	ACCRUAL	CAMARGO CITY KYLOCL	
50	2115300	1666.74	-1666.74	0	0	ACCRUAL	CLARK COUNTY KYLOCL	
50	2115300	17.67	-17.67	0	0	ACCRUAL	CLAY CITY KYLOCL	
50	2115300	137.43	-137.43	0	0	ACCRUAL	CLAY COUNTY KYLOCL	
50	2115300	24.77	-24.77	0	0	ACCRUAL	CORBIN KYLOCL	
50	2115300	14107.25	-14107.3	0	0	ACCRUAL	Employee State Income Tax (KY) KYWITH	
50	2115300	5.1	-5.1	0	0	ACCRUAL	ESTILL COUNT KYLOCL	
50	2115300	29342.03	-29342	0	0	ACCRUAL	FED Withholding Taxes FEWITH	
50	2115300	22533.9	-22533.9	0	0	ACCRUAL	FICA Withholding Taxes FEFICA	
50	2115300	27.95	-27.95	0	0	ACCRUAL	JACKSON COUN KYLOCL	
50	2115300	35.42	-35.42	0	0	ACCRUAL	JEFFERSONVIL KYLOCL	
50	2115300	274.18	-274.18	0	0	ACCRUAL	JESSAMINE CO KYLOCL	
50	2115300	247.85	-247.85	0	0	ACCRUAL	KNOX COUNTY KYLOCL	
50	2115300	176.03	-176.03	0	0	ACCRUAL	LAUREL COUNT KYLOCL	
50	2115300	3.72	-3.72	0	0	ACCRUAL	LESLIE COUNT KYLOCL	
50	2115300	13.55	-13.55	0	0	ACCRUAL	LEXINGTON-FA KYLOCL	
50	2115300	55.72	-55.72	0	0	ACCRUAL	MADISON COUN KYLOCL	
50	2115300	19.92	-19.92	0	0	ACCRUAL	MENIFEE COUN KYLOCL	
50	2115300	236.16	-236.16	0	0	ACCRUAL	MIDDLESBORO KYLOCL	
50	2115300	58.92	-58.92	0	0	ACCRUAL	MONTGOMERY C KYLOCL	
50	2115300	353.89	-353.89	0	0	ACCRUAL	NICHOLASVILL KYLOCL	

40	5703100	271.02	ACCRUAL	Employer Medicare Tax FEFICA	162737L
40	5703100	316.94	ACCRUAL	Employer Medicare Tax FEFICA	167701L
40	5703100	394.89	ACCRUAL	Employer Medicare Tax FEFICA	168304L
40	5703100	1,188.69	ACCRUAL	Employer Medicare Tax FEFICA	162756L
40	5703100	107.87	ACCRUAL	Employer Social Security Tax FEFICA	169105L
40	5703100	179.39	ACCRUAL	Employer Social Security Tax FEFICA	163024L
40	5703100	180.41	ACCRUAL	Employer Social Security Tax FEFICA	164410L
40	5703100	191.10	ACCRUAL	Employer Social Security Tax FEFICA	161316L
40	5703100	246.32	ACCRUAL	Employer Social Security Tax FEFICA	164988L
40	5703100	264.53	ACCRUAL	Employer Social Security Tax FEFICA	165103L
40	5703100	284.00	ACCRUAL	Employer Social Security Tax FEFICA	169100L
40	5703100	305.39	ACCRUAL	Employer Social Security Tax FEFICA	167029L
40	5703100	440.20	ACCRUAL	Employer Social Security Tax FEFICA	167182L
40	5703100	442.13	ACCRUAL	Employer Social Security Tax FEFICA	169102L
40	5703100	447.79	ACCRUAL	Employer Social Security Tax FEFICA	169101L
40	5703100	457.33	ACCRUAL	Employer Social Security Tax FEFICA	169103L
40	5703100	465.83	ACCRUAL	Employer Social Security Tax FEFICA	169110L
40	5703100	517.08	ACCRUAL	Employer Social Security Tax FEFICA	169019L
40	5703100	617.56	ACCRUAL	Employer Social Security Tax FEFICA	169104L
40	5703100	735.86	ACCRUAL	Employer Social Security Tax FEFICA	165018L
40	5703100	881.72	ACCRUAL	Employer Social Security Tax FEFICA	169106L
40	5703100	963.04	ACCRUAL	Employer Social Security Tax FEFICA	167358L
40	5703100	966.81	ACCRUAL	Employer Social Security Tax FEFICA	161310L
40	5703100	1,054.32	ACCRUAL	Employer Social Security Tax FEFICA	162736L
40	5703100	1,065.59	ACCRUAL	Employer Social Security Tax FEFICA	169524L
40	5703100	1,070.71	ACCRUAL	Employer Social Security Tax FEFICA	167145L
40	5703100	1,158.85	ACCRUAL	Employer Social Security Tax FEFICA	162737L
40	5703100	1,355.19	ACCRUAL	Employer Social Security Tax FEFICA	167701L
40	5703100	5,082.68	ACCRUAL	Employer Social Security Tax FEFICA	162756L
40	5703100	1.58	ACCRUAL	FUTA Tax FEFDUN	162736L
40	5703100	8.90	ACCRUAL	FUTA Tax FEFDUN	161316L
40	5703100	10.49	ACCRUAL	FUTA Tax FEFDUN	167701L
40	5703100	30.75	ACCRUAL	FUTA Tax FEFDUN	162756L
40	5703100	7.88	ACCRUAL	Employer SUI Tax (KY)	162736L
40	5703100	7.93	ACCRUAL	Employer SUI Tax (KY)	161316L
40	5703100	8.75	ACCRUAL	Employer SUI Tax (KY)	167701L
40	5703100	25.86	ACCRUAL	Employer SUI Tax (KY)	162756L
40	5300120	36.26	ACCRUAL	Other Earnings	167358L
40	5300120	46.53	ACCRUAL	Other Earnings	161316L
40	5300120	82.50	ACCRUAL	Other Earnings	169105L
40	5300120	118.50	ACCRUAL	Other Earnings	169101L
40	5300120	188.25	ACCRUAL	Other Earnings	167701L
40	5300120	319.42	ACCRUAL	Other Earnings	169104L
40	5300120	340.74	ACCRUAL	Other Earnings	165018L
40	5300120	739.65	ACCRUAL	Other Earnings	169110L
40	5300120	918.69	ACCRUAL	Other Earnings	169106L
40	5300120	1,880.30	ACCRUAL	Other Earnings	167145L
40	5300120	4,430.87	ACCRUAL	Other Earnings	162756L
50	2141050	393,913.23	ACCRUAL	XWK 11 Days Accrual	

Acct	SGTXT	Cost Ctr	Accrual
5300110	Earnings	169105L	1,760.00
5300110	Earnings	163024L	3,003.44
5300110	Earnings	164410L	3,071.20
5300110	Earnings	161316L	3,241.04
5300110	Earnings	164988L	4,124.56
5300110	Earnings	165103L	4,315.52
5300110	Earnings	169100L	4,683.36
5300110	Earnings	167029L	5,204.32
5300110	Earnings	169110L	7,174.64
5300110	Earnings	169101L	7,353.28
5300110	Earnings	169102L	7,424.56
5300110	Earnings	167182L	7,513.44
5300110	Earnings	169103L	7,674.48
5300110	Earnings	169019L	8,640.62
5300110	Earnings	169104L	10,037.28
5300110	Earnings	165018L	11,977.68
5300110	Earnings	169106L	13,792.24
5300110	Earnings	167358L	16,097.84
5300110	Earnings	161310L	16,374.30
5300110	Earnings	167145L	17,422.11
5300110	Earnings	169524L	17,812.08
5300110	Earnings	162736L	18,815.72
5300110	Earnings	162737L	19,243.55
5300110	Earnings	167701L	22,385.88
5300110	Earnings	168304L	28,887.76
5300110	Earnings	162756L	80,656.94
5301130	401K Match	161316L	66.18
5301130	401K Match	169105L	70.40
5301130	401K Match	163024L	120.14
5301130	401K Match	164410L	122.85
5301130	401K Match	167029L	143.01
5301130	401K Match	164988L	164.98
5301130	401K Match	165103L	172.62
5301130	401K Match	169102L	175.80
5301130	401K Match	169100L	187.33
5301130	401K Match	169110L	190.77
5301130	401K Match	169101L	224.36
5301130	401K Match	169103L	249.26
5301130	401K Match	169104L	291.49
5301130	401K Match	167182L	300.54
5301130	401K Match	169019L	329.54
5301130	401K Match	165018L	479.07
5301130	401K Match	167145L	514.80
5301130	401K Match	162736L	522.75
5301130	401K Match	169106L	551.68
5301130	401K Match	161310L	557.51
5301130	401K Match	168304L	624.62
5301130	401K Match	167358L	643.94
5301130	401K Match	169524L	687.86
5301130	401K Match	162737L	748.99
5301130	401K Match	167701L	769.32
5301130	401K Match	162756L	2,646.29
5703100	Employer Medicare Tax FEFICA	169105L	25.22
5703100	Employer Medicare Tax FEFICA	163024L	41.95
5703100	Employer Medicare Tax FEFICA	164410L	42.20
5703100	Employer Medicare Tax FEFICA	161316L	44.69
5703100	Employer Medicare Tax FEFICA	164988L	57.61
5703100	Employer Medicare Tax FEFICA	165103L	61.86
5703100	Employer Medicare Tax FEFICA	169100L	66.42
5703100	Employer Medicare Tax FEFICA	167029L	71.42
5703100	Employer Medicare Tax FEFICA	167182L	102.95
5703100	Employer Medicare Tax FEFICA	169102L	103.40
5703100	Employer Medicare Tax FEFICA	169101L	104.73
5703100	Employer Medicare Tax FEFICA	169103L	106.95
5703100	Employer Medicare Tax FEFICA	169110L	108.94
5703100	Employer Medicare Tax FEFICA	169019L	120.93
5703100	Employer Medicare Tax FEFICA	169104L	144.43
5703100	Employer Medicare Tax FEFICA	165018L	172.10
5703100	Employer Medicare Tax FEFICA	169106L	206.21
5703100	Employer Medicare Tax FEFICA	167358L	225.23
5703100	Employer Medicare Tax FEFICA	161310L	226.11
5703100	Employer Medicare Tax FEFICA	169524L	249.21
5703100	Employer Medicare Tax FEFICA	162736L	260.27
5703100	Employer Medicare Tax FEFICA	167145L	269.37
5703100	Employer Medicare Tax FEFICA	162737L	271.02
5703100	Employer Medicare Tax FEFICA	167701L	316.94
5703100	Employer Medicare Tax FEFICA	168304L	394.89
5703100	Employer Medicare Tax FEFICA	162756L	1,188.69
5703100	Employer Social Security Tax FEFICA	169105L	107.87
5703100	Employer Social Security Tax FEFICA	163024L	179.39
5703100	Employer Social Security Tax FEFICA	164410L	180.41
5703100	Employer Social Security Tax FEFICA	161316L	191.10
5703100	Employer Social Security Tax FEFICA	164988L	246.32
5703100	Employer Social Security Tax FEFICA	165103L	264.53
5703100	Employer Social Security Tax FEFICA	169100L	284.00
5703100	Employer Social Security Tax FEFICA	167029L	305.39
5703100	Employer Social Security Tax FEFICA	167182L	440.20

Acct		
0	211...	211...
211...	211...	211...
211...	213...	214...
530...	530...	530...
530...	530...	530...
570...	214...	214...
214...	530...	530...
530...	530...	530...
530		

SGTXT	
401K Match	Earnings
Employer ...	Employer S...
Employer S...	FUTA Tax F...
Other Earni...	
1248/1260...	401(K) CAT...
401k Loan 1	401k Loan 2
401k Loan 3	401k Loan 4
401k Loan 5	401k Loan 6
401k Loan 7	A08 401k P...
A08 401k P...	ACCIDENT
ALCO PARK...	ALIQUIPPA ...
ALLEGHENY...	ALTOONA C...
ANNUAL IN...	ARMSTRON...
AVON LAKE...	BATH COU...
BFATTYVII...	BFI I FVUIF ...

5703100	Employer Social Security Tax FEFICA	169102L	442.13
5703100	Employer Social Security Tax FEFICA	169101L	447.79
5703100	Employer Social Security Tax FEFICA	169103L	457.33
5703100	Employer Social Security Tax FEFICA	169110L	465.83
5703100	Employer Social Security Tax FEFICA	169019L	517.08
5703100	Employer Social Security Tax FEFICA	169104L	617.56
5703100	Employer Social Security Tax FEFICA	165018L	735.86
5703100	Employer Social Security Tax FEFICA	169106L	881.72
5703100	Employer Social Security Tax FEFICA	167358L	963.04
5703100	Employer Social Security Tax FEFICA	161310L	966.81
5703100	Employer Social Security Tax FEFICA	162736L	1,054.32
5703100	Employer Social Security Tax FEFICA	169524L	1,065.59
5703100	Employer Social Security Tax FEFICA	167145L	1,070.71
5703100	Employer Social Security Tax FEFICA	162737L	1,158.85
5703100	Employer Social Security Tax FEFICA	167701L	1,355.19
5703100	Employer Social Security Tax FEFICA	162756L	5,082.68
5703100	FUTA Tax FEFDUN	162736L	1.58
5703100	FUTA Tax FEFDUN	161316L	8.90
5703100	FUTA Tax FEFDUN	167701L	10.49
5703100	FUTA Tax FEFDUN	162756L	30.75
5703100	Employer SUI Tax (KY)	162736L	7.88
5703100	Employer SUI Tax (KY)	161316L	7.93
5703100	Employer SUI Tax (KY)	167701L	8.75
5703100	Employer SUI Tax (KY)	162756L	25.86
5300120	Other Earnings	167358L	36.26
5300120	Other Earnings	161316L	46.53
5300120	Other Earnings	169105L	82.50
5300120	Other Earnings	169101L	118.50
5300120	Other Earnings	167701L	188.25
5300120	Other Earnings	169104L	319.42
5300120	Other Earnings	165018L	340.74
5300120	Other Earnings	169110L	739.65
5300120	Other Earnings	169106L	918.69
5300120	Other Earnings	167145L	1,880.30
5300120	Other Earnings	162756L	4,430.87
Grand Total			393,913.23

Code: XWK
 Company: 1600
 Cycle: Non-Union
 PR # 27 Input field

Pay Date 12/31/2020
 Posting Period 12/31/2020
 Assignment 12/31/20 XWK PP27

Pay Period	
Beg Date	12/13/2020
End Date	12/26/2020

Accrual days to EOM	
Beg Date	12/26/2020 If NA - no accrual necessary - post regular JE only
End Date	12/31/2020 If NA - no accrual necessary - post regular JE only
Days to Accrue	4 If NA - no accrual necessary - post regular JE only
Total Accr Days	4

Reference XWK 4 Days Accrual

Notes:
 Update cell B4 for the ADP payroll number
 All other fields should self populate.
 Necessary items will flow over to other tabs.
 You will see NA in cells B16 - B18 for mid month
 pay periods that don't require an accrual.

 Update je & Accr Workpaper tab to adjust for
 # of rows on csv file.

 If you decide to use the WP Pivot, update data source
 for the number of rows in the Accr Workpaper file

40	5703100	214.58	Employer Medicare Tax	FEFICA	161310L
40	5703100	40.02	Employer Medicare Tax	FEFICA	161316L
40	5703100	236.17	Employer Medicare Tax	FEFICA	162736L
40	5703100	246.38	Employer Medicare Tax	FEFICA	162737L
40	5703100	1021.19	Employer Medicare Tax	FEFICA	162756L
40	5703100	38.14	Employer Medicare Tax	FEFICA	163024L
40	5703100	38.36	Employer Medicare Tax	FEFICA	164410L
40	5703100	52.37	Employer Medicare Tax	FEFICA	164988L
40	5703100	177.79	Employer Medicare Tax	FEFICA	165018L
40	5703100	56.24	Employer Medicare Tax	FEFICA	165103L
40	5703100	64.93	Employer Medicare Tax	FEFICA	167029L
40	5703100	241.08	Employer Medicare Tax	FEFICA	167145L
40	5703100	93.59	Employer Medicare Tax	FEFICA	167182L
40	5703100	210.7	Employer Medicare Tax	FEFICA	167358L
40	5703100	279.01	Employer Medicare Tax	FEFICA	167701L
40	5703100	375	Employer Medicare Tax	FEFICA	168304L
40	5703100	109.94	Employer Medicare Tax	FEFICA	169019L
40	5703100	60.38	Employer Medicare Tax	FEFICA	169100L
40	5703100	87.37	Employer Medicare Tax	FEFICA	169101L
40	5703100	94	Employer Medicare Tax	FEFICA	169102L
40	5703100	79.79	Employer Medicare Tax	FEFICA	169103L
40	5703100	127.99	Employer Medicare Tax	FEFICA	169104L
40	5703100	21.85	Employer Medicare Tax	FEFICA	169105L
40	5703100	157.48	Employer Medicare Tax	FEFICA	169106L
40	5703100	99.01	Employer Medicare Tax	FEFICA	169110L
40	5703100	225.94	Employer Medicare Tax	FEFICA	169524L
40	5703100	917.53	Employer Social Security T	FEFICA	161310L
40	5703100	171.1	Employer Social Security T	FEFICA	161316L
40	5703100	1009.85	Employer Social Security T	FEFICA	162736L
40	5703100	1053.5	Employer Social Security T	FEFICA	162737L
40	5703100	4298.91	Employer Social Security T	FEFICA	162756L
40	5703100	163.09	Employer Social Security T	FEFICA	163024L
40	5703100	164.01	Employer Social Security T	FEFICA	164410L
40	5703100	223.93	Employer Social Security T	FEFICA	164988L
40	5703100	760.22	Employer Social Security T	FEFICA	165018L
40	5703100	240.48	Employer Social Security T	FEFICA	165103L
40	5703100	277.63	Employer Social Security T	FEFICA	167029L
40	5703100	1030.82	Employer Social Security T	FEFICA	167145L
40	5703100	400.18	Employer Social Security T	FEFICA	167182L
40	5703100	900.92	Employer Social Security T	FEFICA	167358L
40	5703100	919.31	Employer Social Security T	FEFICA	167701L
40	5703100	470.07	Employer Social Security T	FEFICA	169019L
40	5703100	258.18	Employer Social Security T	FEFICA	169100L
40	5703100	373.58	Employer Social Security T	FEFICA	169101L
40	5703100	401.94	Employer Social Security T	FEFICA	169102L
40	5703100	341.18	Employer Social Security T	FEFICA	169103L
40	5703100	547.25	Employer Social Security T	FEFICA	169104L
40	5703100	93.41	Employer Social Security T	FEFICA	169105L
40	5703100	673.35	Employer Social Security T	FEFICA	169106L
40	5703100	423.37	Employer Social Security T	FEFICA	169110L
40	5703100	966.1	Employer Social Security T	FEFICA	169524L
40	5703100	7.21	Employer SUI Tax (KY)		161316L
40	5703100	1.05	Employer SUI Tax (KY)		162736L
40	5703100	10.36	Employer SUI Tax (KY)		162756L
40	5703100	1.26	FUTA Tax	FEFDUN	162736L
40	5703100	3.78	FUTA Tax	FEFDUN	162756L
50	2112015	3578.24	401k Loan 1		
50	2112015	2316.79	401k Loan 2		
50	2112015	576.67	401k Loan 3		
50	2112015	230.76	401k Loan 4		
50	2112015	37.83	401k Loan 5		
50	2112015	91.54	401k Loan 6		
50	2112015	10494.38	ER 401K Match		
50	2112015	382.9	POLITICAL ACT		
50	2112015	20559.21	SALARY 401(K)		
50	2112015	25	UNITED WAY \$		

50	2112016	55.44	DEP CARE FSA	
50	2112016	1140.64	HEALTH CARE FSA	
50	2112040	374.46	Garnishments WH	
50	2112050	790	Emee Stock Purch Prog	
50	2115300	174.98	BATH COUNTY	KYLOCL
50	2115300	37.26	BEATTYVILLE	KYLOCL
50	2115300	221.96	BEREA	KYLOCL
50	2115300	3.06	BOURBON C	KYLOCL
50	2115300	27.31	CAMARGO CITY	KYLOCL
50	2115300	1662.54	CLARK COUNTY	KYLOCL
50	2115300	16.82	CLAY CITY	KYLOCL
50	2115300	143.24	CLAY COUNTY	KYLOCL
50	2115300	23.37	CORBIN	KYLOCL
50	2115300	13913.59	Employee State Income Tax	KYWIT
50	2115300	5.1	ESTILL COUNT	KYLOCL
50	2115300	29649.01	FED Withholding Taxes	FEWITH
50	2115300	21872.24	FICA Withholding Taxes	FEFICA
50	2115300	27.95	JACKSON COUN	KYLOCL
50	2115300	33.4	JEFFERSONVIL	KYLOCL
50	2115300	264.79	JESSAMINE CO	KYLOCL
50	2115300	234.36	KNOX COUNTY	KYLOCL
50	2115300	167.5	LAUREL COUNT	KYLOCL
50	2115300	3.72	LESLIE COUNT	KYLOCL
50	2115300	12.07	LEXINGTON-FA	KYLOCL
50	2115300	53.75	MADISON COUN	KYLOCL
50	2115300	19.35	MENIFEE COUN	KYLOCL
50	2115300	236.79	MIDDLESBORO	KYLOCL
50	2115300	55.59	MONTGOMERY C	KYLOCL
50	2115300	341.07	NICHOLASVILL	KYLOCL
50	2115300	27.04	PINEVILLE	KYLOCL
50	2115300	55.22	POWELL COUNT	KYLOCL
50	2115300	32.9	RICHMOND	KYLOCL
50	2115300	7.38	ROBERTSON	KYLOCL
50	2115300	48.16	ROWAN COUNTY	KYLOCL
50	2115300	22.28	STANTON	KYLOCL
50	2115300	250.03	WHITLEY COUN	KYLOCL
50	2115300	42.47	WILMORE	KYLOCL
50	2139100	21552.87	ER Tax Offset	
50	2141000	207715.59	Direct Deposit	
50	5301010	9942	MEDICAL PRE TAX	169910
50	5301020	512.82	DENTAL PRE TAX	169910
50	5301030	10.82	DEPENDENT LIFE	169910
50	5301030	107.71	INA Accident	169910
50	5301030	356.83	OPT EMPLEE LIF	169910
50	5301030	3.31	Provident Life	169910
50	5301030	84.74	SPOUSE LIFE	169910

DELTA MONTH END PAYROLL ACCRUAL - DEC 2020

Table with columns: New Docu, Document Date, Posting Date, Period, Document Type, Company, Currency, Rate, Reference, Document Header Text, Calculate T, Reversal D, Reversal Reason, Posting Key, Account NEWUM, Special G/, Amount WRBTR, Tax Code MWSKZ, Tax Jur. TXJCD, Bus Area GSBER, Assignment 2/000R, Text SGTXT, Cost Cntr, Profit Cntr, Order, Pay/Term, WBS Elem, Disc. base, Disc. amnt, Pmtnt Pmt, Pmt method ZLSCH. Rows include various account numbers and amounts, with text descriptions like 'Earnings' and 'Other Earnings'.

REPORT FOR POST/PARK DATA
Total Number of Header Records = 1
Total Number of Records without Error = 1
Total Number of Records in Error (listed in Separate Error File) = 0
Company Code Fiscal Year Document Date Posting Date Document Type Document Reference Account Amount Accounting Document Number
1000 2020 12/31/2020 12/31/2020 SP XWK PP27 123120 211811 379.50 0100010154

40 5703100	400.18	12/31/20 XWK PP27	Employer Social Security Tax FEFICA	167182L
40 5703100	900.92	12/31/20 XWK PP27	Employer Social Security Tax FEFICA	167358L
40 5703100	919.21	12/31/20 XWK PP27	Employer Social Security Tax FEFICA	167701L
40 5703100	470.07	12/31/20 XWK PP27	Employer Social Security Tax FEFICA	169019L
40 5703100	258.18	12/31/20 XWK PP27	Employer Social Security Tax FEFICA	169100L
40 5703100	373.58	12/31/20 XWK PP27	Employer Social Security Tax FEFICA	169101L
40 5703100	401.94	12/31/20 XWK PP27	Employer Social Security Tax FEFICA	169102L
40 5703100	341.18	12/31/20 XWK PP27	Employer Social Security Tax FEFICA	169103L
40 5703100	547.25	12/31/20 XWK PP27	Employer Social Security Tax FEFICA	169104L
40 5703100	93.41	12/31/20 XWK PP27	Employer Social Security Tax FEFICA	169105L
40 5703100	673.35	12/31/20 XWK PP27	Employer Social Security Tax FEFICA	169106L
40 5703100	423.37	12/31/20 XWK PP27	Employer Social Security Tax FEFICA	169110L
40 5703100	966.10	12/31/20 XWK PP27	Employer Social Security Tax FEFICA	169524L
40 5703100	7.21	12/31/20 XWK PP27	Employer SUI Tax (KY)	161316L
40 5703100	1.05	12/31/20 XWK PP27	Employer SUI Tax (KY)	162736L
40 5703100	10.36	12/31/20 XWK PP27	Employer SUI Tax (KY)	162756L
40 5703100	1.26	12/31/20 XWK PP27	FUTA Tax FEFDUN	162736L
40 5703100	3.78	12/31/20 XWK PP27	FUTA Tax FEFDUN	162756L
50 2112015	3,578.24	12/31/20 XWK PP27	401k Loan 1	
50 2112015	2,316.79	12/31/20 XWK PP27	401k Loan 2	
50 2112015	576.67	12/31/20 XWK PP27	401k Loan 3	
50 2112015	230.76	12/31/20 XWK PP27	401k Loan 4	
50 2112015	37.83	12/31/20 XWK PP27	401k Loan 5	
50 2112015	91.54	12/31/20 XWK PP27	401k Loan 6	
50 2112015	10,494.38	12/31/20 XWK PP27	ER 401K Match	
50 2112015	382.90	12/31/20 XWK PP27	POLITICAL ACT	
50 2112015	20,559.21	12/31/20 XWK PP27	SALARY 401(K)	
50 2112015	25.00	12/31/20 XWK PP27	UNITED WAY S	
50 2112016	55.44	12/31/20 XWK PP27	DEF CARE FSA	
50 2112016	1,140.64	12/31/20 XWK PP27	HEALTH CARE FSA	
50 2112040	374.46	12/31/20 XWK PP27	Garnishments WH	
50 2112050	790.00	12/31/20 XWK PP27	Enee Stock Purch Prog	
50 2115300	174.98	12/31/20 XWK PP27	BATH COUNTY KYLOCL	
50 2115300	37.26	12/31/20 XWK PP27	BEATTYVILLE KYLOCL	
50 2115300	221.96	12/31/20 XWK PP27	BEREA KYLOCL	
50 2115300	3.06	12/31/20 XWK PP27	BOURBON C KYLOCL	
50 2115300	27.31	12/31/20 XWK PP27	CAMARGO CITY KYLOCL	
50 2115300	1,662.54	12/31/20 XWK PP27	CLARK COUNTY KYLOCL	
50 2115300	16.82	12/31/20 XWK PP27	CLAY CITY KYLOCL	
50 2115300	143.24	12/31/20 XWK PP27	CLAY COUNTY KYLOCL	
50 2115300	23.37	12/31/20 XWK PP27	CORBIN KYLOCL	
50 2115300	13,913.59	12/31/20 XWK PP27	Employee State Income Tax (KY) KYWITH	
50 2115300	5.10	12/31/20 XWK PP27	ESTILL COUNTY KYLOCL	
50 2115300	29,640.01	12/31/20 XWK PP27	FED Withholding Taxes FEWITH	
50 2115300	21,872.24	12/31/20 XWK PP27	FICA Withholding Taxes FEFICA	
50 2115300	27.95	12/31/20 XWK PP27	JACKSON COUN KYLOCL	
50 2115300	33.40	12/31/20 XWK PP27	JEFFERSONVIL KYLOCL	
50 2115300	264.79	12/31/20 XWK PP27	JESSAMINE CO KYLOCL	
50 2115300	234.36	12/31/20 XWK PP27	KNOX COUNTY KYLOCL	
50 2115300	167.50	12/31/20 XWK PP27	LAUREL COUNTY KYLOCL	
50 2115300	3.72	12/31/20 XWK PP27	LESUE COUNT KYLOCL	
50 2115300	12.07	12/31/20 XWK PP27	LEXINGTON-FA KYLOCL	
50 2115300	53.75	12/31/20 XWK PP27	MADISON COUN KYLOCL	
50 2115300	19.35	12/31/20 XWK PP27	MENIFE COUN KYLOCL	
50 2115300	236.79	12/31/20 XWK PP27	MIDDLESBORO KYLOCL	
50 2115300	55.59	12/31/20 XWK PP27	MONTGOMERY C KYLOCL	
50 2115300	341.07	12/31/20 XWK PP27	NICHOLASVILL KYLOCL	
50 2115300	27.04	12/31/20 XWK PP27	PINEVILLE KYLOCL	
50 2115300	55.22	12/31/20 XWK PP27	POWELL COUNT KYLOCL	
50 2115300	32.90	12/31/20 XWK PP27	RICHMOND KYLOCL	
50 2115300	7.38	12/31/20 XWK PP27	ROBERTSON KYLOCL	
50 2115300	48.16	12/31/20 XWK PP27	ROWAN COUNTY KYLOCL	
50 2115300	22.28	12/31/20 XWK PP27	STANTON KYLOCL	
50 2115300	250.03	12/31/20 XWK PP27	WHITLEY COUN KYLOCL	
50 2115300	42.47	12/31/20 XWK PP27	WILMORE KYLOCL	
50 2139100	21,552.87	12/31/20 XWK PP27	ER Tax Offset	
50 2141000	207,715.59	12/31/20 XWK PP27	Direct Deposit	
50 5301010	9,942.00	12/31/20 XWK PP27	MEDICAL PRE TAX	169910
50 5301030	512.82	12/31/20 XWK PP27	DENTAL PRE TAX	169910
50 5301030	10.82	12/31/20 XWK PP27	DEPENDENT LIFE	169910
50 5301030	107.71	12/31/20 XWK PP27	INA Accident	169910
50 5301030	356.83	12/31/20 XWK PP27	OPT EMPLEE LIF	169910
50 5301030	3.31	12/31/20 XWK PP27	Provident Life	169910
50 5301030	84.74	12/31/20 XWK PP27	SPOUSE LIFE	169910

40	5703100	60.38	0	60.38	24.15	ACCRUAL	Employer Medicare Tax FEFICA	169100L
40	5703100	87.37	0	87.37	34.95	ACCRUAL	Employer Medicare Tax FEFICA	169101L
40	5703100	94	0	94	37.6	ACCRUAL	Employer Medicare Tax FEFICA	169102L
40	5703100	79.79	0	79.79	31.92	ACCRUAL	Employer Medicare Tax FEFICA	169103L
40	5703100	127.99	0	127.99	51.2	ACCRUAL	Employer Medicare Tax FEFICA	169104L
40	5703100	21.85	0	21.85	8.74	ACCRUAL	Employer Medicare Tax FEFICA	169105L
40	5703100	157.48	0	157.48	62.99	ACCRUAL	Employer Medicare Tax FEFICA	169106L
40	5703100	99.01	0	99.01	39.6	ACCRUAL	Employer Medicare Tax FEFICA	169110L
40	5703100	225.94	0	225.94	90.38	ACCRUAL	Employer Medicare Tax FEFICA	169524L
40	5703100	917.53	0	917.53	367.01	ACCRUAL	Employer Social Security Tax FEFICA	161310L
40	5703100	171.1	0	171.1	68.44	ACCRUAL	Employer Social Security Tax FEFICA	161316L
40	5703100	1009.85	0	1009.85	403.94	ACCRUAL	Employer Social Security Tax FEFICA	162736L
40	5703100	1053.5	0	1053.5	421.4	ACCRUAL	Employer Social Security Tax FEFICA	162737L
40	5703100	4298.91	0	4298.91	1719.56	ACCRUAL	Employer Social Security Tax FEFICA	162756L
40	5703100	163.09	0	163.09	65.24	ACCRUAL	Employer Social Security Tax FEFICA	163024L
40	5703100	164.01	0	164.01	65.6	ACCRUAL	Employer Social Security Tax FEFICA	164410L
40	5703100	223.93	0	223.93	89.57	ACCRUAL	Employer Social Security Tax FEFICA	164988L
40	5703100	760.22	0	760.22	304.09	ACCRUAL	Employer Social Security Tax FEFICA	165018L
40	5703100	240.48	0	240.48	96.19	ACCRUAL	Employer Social Security Tax FEFICA	165103L
40	5703100	277.63	0	277.63	111.05	ACCRUAL	Employer Social Security Tax FEFICA	167029L
40	5703100	1030.82	0	1030.82	412.33	ACCRUAL	Employer Social Security Tax FEFICA	167145L
40	5703100	400.18	0	400.18	160.07	ACCRUAL	Employer Social Security Tax FEFICA	167182L
40	5703100	900.92	0	900.92	360.37	ACCRUAL	Employer Social Security Tax FEFICA	167358L
40	5703100	919.31	0	919.31	367.72	ACCRUAL	Employer Social Security Tax FEFICA	167701L
40	5703100	470.07	0	470.07	188.03	ACCRUAL	Employer Social Security Tax FEFICA	169019L
40	5703100	258.18	0	258.18	103.27	ACCRUAL	Employer Social Security Tax FEFICA	169100L
40	5703100	373.58	0	373.58	149.43	ACCRUAL	Employer Social Security Tax FEFICA	169101L
40	5703100	401.94	0	401.94	160.78	ACCRUAL	Employer Social Security Tax FEFICA	169102L
40	5703100	341.18	0	341.18	136.47	ACCRUAL	Employer Social Security Tax FEFICA	169103L
40	5703100	547.25	0	547.25	218.9	ACCRUAL	Employer Social Security Tax FEFICA	169104L
40	5703100	93.41	0	93.41	37.36	ACCRUAL	Employer Social Security Tax FEFICA	169105L
40	5703100	673.35	0	673.35	269.34	ACCRUAL	Employer Social Security Tax FEFICA	169106L
40	5703100	423.37	0	423.37	169.35	ACCRUAL	Employer Social Security Tax FEFICA	169110L
40	5703100	966.1	0	966.1	386.44	ACCRUAL	Employer Social Security Tax FEFICA	169524L
40	5703100	7.21	0	7.21	2.88	ACCRUAL	Employer SUI Tax (KY)	161316L
40	5703100	1.05	0	1.05	0.42	ACCRUAL	Employer SUI Tax (KY)	162736L
40	5703100	10.36	0	10.36	4.14	ACCRUAL	Employer SUI Tax (KY)	162756L
40	5703100	1.26	0	1.26	0.5	ACCRUAL	FUTA Tax FEFDUN	162736L
40	5703100	3.78	0	3.78	1.51	ACCRUAL	FUTA Tax FEFDUN	162756L
50	2112015	3578.24	-3578.24	0	0	ACCRUAL	401k Loan 1	
50	2112015	2316.79	-2316.79	0	0	ACCRUAL	401k Loan 2	
50	2112015	576.67	-576.67	0	0	ACCRUAL	401k Loan 3	
50	2112015	230.76	-230.76	0	0	ACCRUAL	401k Loan 4	
50	2112015	37.83	-37.83	0	0	ACCRUAL	401k Loan 5	
50	2112015	91.54	-91.54	0	0	ACCRUAL	401k Loan 6	
50	2112015	10494.38	-10494.4	0	0	ACCRUAL	ER 401K Match	
50	2112015	382.9	-382.9	0	0	ACCRUAL	POLITICAL ACT	
50	2112015	20559.21	-20559.2	0	0	ACCRUAL	SALARY 401(K)	
50	2112015	25	-25	0	0	ACCRUAL	UNITED WAY \$	
50	2112016	55.44	-55.44	0	0	ACCRUAL	DEP CARE FSA	
50	2112016	1140.64	-1140.64	0	0	ACCRUAL	HEALTH CARE FSA	
50	2112040	374.46	-374.46	0	0	ACCRUAL	Garnishments WH	
50	2112050	790	-790	0	0	ACCRUAL	Emee Stock Purch Prog	
50	2115300	174.98	-174.98	0	0	ACCRUAL	BATH COUNTY KYLOCL	
50	2115300	37.26	-37.26	0	0	ACCRUAL	BEATTYVILLE KYLOCL	
50	2115300	221.96	-221.96	0	0	ACCRUAL	BEREA KYLOCL	
50	2115300	3.06	-3.06	0	0	ACCRUAL	BOURBON C KYLOCL	
50	2115300	27.31	-27.31	0	0	ACCRUAL	CAMARGO CITY KYLOCL	
50	2115300	1662.54	-1662.54	0	0	ACCRUAL	CLARK COUNTY KYLOCL	
50	2115300	16.82	-16.82	0	0	ACCRUAL	CLAY CITY KYLOCL	
50	2115300	143.24	-143.24	0	0	ACCRUAL	CLAY COUNTY KYLOCL	
50	2115300	23.37	-23.37	0	0	ACCRUAL	CORBIN KYLOCL	
50	2115300	13913.59	-13913.6	0	0	ACCRUAL	Employee State Income Tax (KY) KYWITH	
50	2115300	5.1	-5.1	0	0	ACCRUAL	ESTILL COUNT KYLOCL	
50	2115300	29649.01	-29649	0	0	ACCRUAL	FED Withholding Taxes FEWITH	
50	2115300	21872.24	-21872.2	0	0	ACCRUAL	FICA Withholding Taxes FEFICA	
50	2115300	27.95	-27.95	0	0	ACCRUAL	JACKSON COUN KYLOCL	
50	2115300	33.4	-33.4	0	0	ACCRUAL	JEFFERSONVIL KYLOCL	
50	2115300	264.79	-264.79	0	0	ACCRUAL	JESSAMINE CO KYLOCL	
50	2115300	234.36	-234.36	0	0	ACCRUAL	KNOX COUNTY KYLOCL	
50	2115300	167.5	-167.5	0	0	ACCRUAL	LAUREL COUNTY KYLOCL	
50	2115300	3.72	-3.72	0	0	ACCRUAL	LESLIE COUNT KYLOCL	
50	2115300	12.07	-12.07	0	0	ACCRUAL	LEXINGTON-FA KYLOCL	
50	2115300	53.75	-53.75	0	0	ACCRUAL	MADISON COUN KYLOCL	
50	2115300	19.35	-19.35	0	0	ACCRUAL	MENIFEE COUN KYLOCL	
50	2115300	236.79	-236.79	0	0	ACCRUAL	MIDDLESBORO KYLOCL	
50	2115300	55.59	-55.59	0	0	ACCRUAL	MONTGOMERY C KYLOCL	
50	2115300	341.07	-341.07	0	0	ACCRUAL	NICHOLASVILL KYLOCL	
50	2115300	27.04	-27.04	0	0	ACCRUAL	PINEVILLE KYLOCL	
50	2115300	55.22	-55.22	0	0	ACCRUAL	POWELL COUNT KYLOCL	
50	2115300	32.9	-32.9	0	0	ACCRUAL	RICHMOND KYLOCL	
50	2115300	7.38	-7.38	0	0	ACCRUAL	ROBERTSON KYLOCL	
50	2115300	48.16	-48.16	0	0	ACCRUAL	ROWAN COUNTY KYLOCL	

40	5703100	98.55	ACCRUAL	Employer Medicare Tax FEFICA	162737L
40	5703100	111.60	ACCRUAL	Employer Medicare Tax FEFICA	167701L
40	5703100	150.00	ACCRUAL	Employer Medicare Tax FEFICA	168304L
40	5703100	408.48	ACCRUAL	Employer Medicare Tax FEFICA	162756L
40	5703100	37.36	ACCRUAL	Employer Social Security Tax FEFICA	169105L
40	5703100	65.24	ACCRUAL	Employer Social Security Tax FEFICA	163024L
40	5703100	65.60	ACCRUAL	Employer Social Security Tax FEFICA	164410L
40	5703100	68.44	ACCRUAL	Employer Social Security Tax FEFICA	161316L
40	5703100	89.57	ACCRUAL	Employer Social Security Tax FEFICA	164988L
40	5703100	96.19	ACCRUAL	Employer Social Security Tax FEFICA	165103L
40	5703100	103.27	ACCRUAL	Employer Social Security Tax FEFICA	169100L
40	5703100	111.05	ACCRUAL	Employer Social Security Tax FEFICA	167029L
40	5703100	136.47	ACCRUAL	Employer Social Security Tax FEFICA	169103L
40	5703100	149.43	ACCRUAL	Employer Social Security Tax FEFICA	169101L
40	5703100	160.07	ACCRUAL	Employer Social Security Tax FEFICA	167182L
40	5703100	160.78	ACCRUAL	Employer Social Security Tax FEFICA	169102L
40	5703100	169.35	ACCRUAL	Employer Social Security Tax FEFICA	169110L
40	5703100	188.03	ACCRUAL	Employer Social Security Tax FEFICA	169019L
40	5703100	218.90	ACCRUAL	Employer Social Security Tax FEFICA	169104L
40	5703100	269.34	ACCRUAL	Employer Social Security Tax FEFICA	169106L
40	5703100	304.09	ACCRUAL	Employer Social Security Tax FEFICA	165018L
40	5703100	360.37	ACCRUAL	Employer Social Security Tax FEFICA	167358L
40	5703100	367.01	ACCRUAL	Employer Social Security Tax FEFICA	161310L
40	5703100	367.72	ACCRUAL	Employer Social Security Tax FEFICA	167701L
40	5703100	386.44	ACCRUAL	Employer Social Security Tax FEFICA	169524L
40	5703100	403.94	ACCRUAL	Employer Social Security Tax FEFICA	162736L
40	5703100	412.33	ACCRUAL	Employer Social Security Tax FEFICA	167145L
40	5703100	421.40	ACCRUAL	Employer Social Security Tax FEFICA	162737L
40	5703100	1,719.56	ACCRUAL	Employer Social Security Tax FEFICA	162756L
40	5703100	0.50	ACCRUAL	FUTA Tax FEFDUN	162736L
40	5703100	1.51	ACCRUAL	FUTA Tax FEFDUN	162756L
40	5703100	0.42	ACCRUAL	Employer SUI Tax (KY)	162736L
40	5703100	2.88	ACCRUAL	Employer SUI Tax (KY)	161316L
40	5703100	4.14	ACCRUAL	Employer SUI Tax (KY)	162756L
40	5300120	24.74	ACCRUAL	Other Earnings	169104L
40	5300120	25.59	ACCRUAL	Other Earnings	169103L
40	5300120	94.04	ACCRUAL	Other Earnings	165018L
40	5300120	125.54	ACCRUAL	Other Earnings	169106L
40	5300120	177.28	ACCRUAL	Other Earnings	167358L
40	5300120	178.92	ACCRUAL	Other Earnings	169110L
40	5300120	452.95	ACCRUAL	Other Earnings	167701L
40	5300120	569.94	ACCRUAL	Other Earnings	167145L
40	5300120	1,680.75	ACCRUAL	Other Earnings	162756L
50	2141050	140,030.99	ACCRUAL	XWK 4 Days Accrual	

Acct	SGTXT	Cost Ctr	Accrual
5300110	Earnings	169105L	640.00
5300110	Earnings	163024L	1,092.16
5300110	Earnings	164410L	1,116.80
5300110	Earnings	161316L	1,178.56
5300110	Earnings	164988L	1,499.84
5300110	Earnings	165103L	1,569.28
5300110	Earnings	169100L	1,703.04
5300110	Earnings	167029L	1,892.48
5300110	Earnings	169103L	2,266.24
5300110	Earnings	169101L	2,500.83
5300110	Earnings	169110L	2,698.24
5300110	Earnings	169102L	2,699.84
5300110	Earnings	167182L	2,732.16
5300110	Earnings	169019L	3,142.04
5300110	Earnings	169104L	3,649.92
5300110	Earnings	169106L	4,379.84
5300110	Earnings	165018L	4,991.04
5300110	Earnings	167358L	5,853.76
5300110	Earnings	161310L	6,015.36
5300110	Earnings	167145L	6,344.33
5300110	Earnings	169524L	6,477.12
5300110	Earnings	162736L	6,830.08
5300110	Earnings	162737L	6,997.66
5300110	Earnings	167701L	7,504.32
5300110	Earnings	168304L	10,504.64
5300110	Earnings	162756L	27,602.78
5301130	401K Match	161316L	24.06
5301130	401K Match	169105L	25.60
5301130	401K Match	163024L	43.69
5301130	401K Match	164410L	44.67
5301130	401K Match	167029L	52.00
5301130	401K Match	164988L	59.99
5301130	401K Match	165103L	62.77
5301130	401K Match	169102L	63.93
5301130	401K Match	169100L	68.12
5301130	401K Match	169110L	69.37
5301130	401K Match	169101L	74.67
5301130	401K Match	169103L	90.64
5301130	401K Match	169104L	106.00
5301130	401K Match	167182L	109.29
5301130	401K Match	169019L	119.83

Acct		
0	2111811	2112015
2112016	2112040	2112050
2115300	2139100	2141000
5300110	5300120	5300170
5301010	5301020	5301030
5301130	5703100	2141100
2141200	2141300	5300210
5300220	5300270	5301990
5302930		

SGTXT	
401K Match	Earnings
Employer Medicar...	Employee
Employer SUI Tax ...	FUTA Tax
Other Earnings	
1248/1260PREM	401(K) C
401k Loan 1	401k Loa
401k Loan 3	401k Loa
401k Loan 5	401k Loa
401k Loan 7	A08 401
A08 401k Pre	ACCIDEN
ALCO PARKING	ALIQUIP
ALLEGHENY TW P...	ALTOON
ANNUAL INCENT	ARMSTR
AVON LAKE PALOCL	BATH CC
BEATTYVILLE KYLO...	BELLEVU

5301130	401K Match	169106L	175.19
5301130	401K Match	167145L	187.20
5301130	401K Match	162736L	190.09
5301130	401K Match	165018L	199.63
5301130	401K Match	161310L	205.17
5301130	401K Match	168304L	227.14
5301130	401K Match	167358L	234.16
5301130	401K Match	169524L	250.13
5301130	401K Match	162737L	272.36
5301130	401K Match	167701L	279.75
5301130	401K Match	162756L	962.29
5703100	Employer Medicare Tax FEFICA	169105L	8.74
5703100	Employer Medicare Tax FEFICA	163024L	15.26
5703100	Employer Medicare Tax FEFICA	164410L	15.34
5703100	Employer Medicare Tax FEFICA	161316L	16.01
5703100	Employer Medicare Tax FEFICA	164988L	20.95
5703100	Employer Medicare Tax FEFICA	165103L	22.50
5703100	Employer Medicare Tax FEFICA	169100L	24.15
5703100	Employer Medicare Tax FEFICA	167029L	25.97
5703100	Employer Medicare Tax FEFICA	169103L	31.92
5703100	Employer Medicare Tax FEFICA	169101L	34.95
5703100	Employer Medicare Tax FEFICA	167182L	37.44
5703100	Employer Medicare Tax FEFICA	169102L	37.60
5703100	Employer Medicare Tax FEFICA	169110L	39.60
5703100	Employer Medicare Tax FEFICA	169019L	43.98
5703100	Employer Medicare Tax FEFICA	169104L	51.20
5703100	Employer Medicare Tax FEFICA	169106L	62.99
5703100	Employer Medicare Tax FEFICA	165018L	71.12
5703100	Employer Medicare Tax FEFICA	167358L	84.28
5703100	Employer Medicare Tax FEFICA	161310L	85.83
5703100	Employer Medicare Tax FEFICA	169524L	90.38
5703100	Employer Medicare Tax FEFICA	162736L	94.47
5703100	Employer Medicare Tax FEFICA	167145L	96.43
5703100	Employer Medicare Tax FEFICA	162737L	98.55
5703100	Employer Medicare Tax FEFICA	167701L	111.60
5703100	Employer Medicare Tax FEFICA	168304L	150.00
5703100	Employer Medicare Tax FEFICA	162756L	408.48
5703100	Employer Social Security Tax FEFICA	169105L	37.36
5703100	Employer Social Security Tax FEFICA	163024L	65.24
5703100	Employer Social Security Tax FEFICA	164410L	65.60
5703100	Employer Social Security Tax FEFICA	161316L	68.44
5703100	Employer Social Security Tax FEFICA	164988L	89.57
5703100	Employer Social Security Tax FEFICA	165103L	96.19
5703100	Employer Social Security Tax FEFICA	169100L	103.27

5703100	Employer Social Security Tax FEFICA	167029L	111.05
5703100	Employer Social Security Tax FEFICA	169103L	136.47
5703100	Employer Social Security Tax FEFICA	169101L	149.43
5703100	Employer Social Security Tax FEFICA	167182L	160.07
5703100	Employer Social Security Tax FEFICA	169102L	160.78
5703100	Employer Social Security Tax FEFICA	169110L	169.35
5703100	Employer Social Security Tax FEFICA	169019L	188.03
5703100	Employer Social Security Tax FEFICA	169104L	218.90
5703100	Employer Social Security Tax FEFICA	169106L	269.34
5703100	Employer Social Security Tax FEFICA	165018L	304.09
5703100	Employer Social Security Tax FEFICA	167358L	360.37
5703100	Employer Social Security Tax FEFICA	161310L	367.01
5703100	Employer Social Security Tax FEFICA	167701L	367.72
5703100	Employer Social Security Tax FEFICA	169524L	386.44
5703100	Employer Social Security Tax FEFICA	162736L	403.94
5703100	Employer Social Security Tax FEFICA	167145L	412.33
5703100	Employer Social Security Tax FEFICA	162737L	421.40
5703100	Employer Social Security Tax FEFICA	162756L	1,719.56
5703100	FUTA Tax FEFDUN	162736L	0.50
5703100	FUTA Tax FEFDUN	162756L	1.51
5703100	Employer SUI Tax (KY)	162736L	0.42
5703100	Employer SUI Tax (KY)	161316L	2.88
5703100	Employer SUI Tax (KY)	162756L	4.14
5300120	Other Earnings	169104L	24.74
5300120	Other Earnings	169103L	25.59
5300120	Other Earnings	165018L	94.04
5300120	Other Earnings	169106L	125.54
5300120	Other Earnings	167358L	177.28
5300120	Other Earnings	169110L	178.92
5300120	Other Earnings	167701L	452.95
5300120	Other Earnings	167145L	569.94
5300120	Other Earnings	162756L	1,680.75
Grand Total			140,030.99

IT Accruals December 2020

PNG Accruals

Supplier	Accrued for December	Actual Invoice	Cost Center/WBS	GL	O&M or Cap	Comments
SAP	\$ -	N	CRB license.3	5304340	Cap	SAP CRB and BOBI licenses
CDW	\$ -	N	SIP.MSM365.5103	5304340	Cap	Microsoft licenses
CDW	\$ -	N	SIP.DELL.5103	5304340	Cap	Servers
CDW	\$ 1,634,643	N	7000P.20.10.SIP	5304340	Cap	Storage array
CDW	\$ 794,112	N	7000P.20.9.SIP	5304340	Cap	Backup device
Avertra - MiAgent Software	\$ -	N	Miagent.ph1.3	5304340	Cap	MiAgent CRM Software
Dell	\$ -	N	SHAREPOINT.3	5304340	Cap	Sharepoint Licenses
AVEVA	\$ -	N	SCADA.GMAS.2	5303315	Cap	SCADA Upgrade
IDI - Operations Project Management System	\$ 52,000	N	CPMS.PH4.2	5303315	Cap	Outside Services
SAP - Billing Schema Consolidation	\$ 15,000	N	SAP.BILLING.2	5303315	Cap	Outside Services
IDI - Workforce Optimization	\$ 145,000	N	WFO.PH5.2	5303315	Cap	Outside Services
IDI - UFG	\$ 36,000	N	UFG.SEGMENT.2	5303315	Cap	Outside Services
IDI - Construction	\$ 136,000	N	50020	5303315	Cap	Outside Services
Ramtech - AsBuilt	\$ -	N	50020	5303315	Cap	Outside Services
Iteres Construction	\$ 15,000	N	50020	5303315	Cap	Outside Services
IDI- EAM Redesign	\$ 140,000	N	SIP.EAM.REDESIGN.2	5303315	Cap	Outside Services
IBM- EAM Redesign	\$ 75,000	N	SIP.EAM.REDESIGN.2	5303315	Cap	Outside Services
KPMG- EAM Redesign	\$ 650,000	N	SIP.EAM.REDESIGN.2	5303315	Cap	Outside Services
PowerPlan - EAM Redesign	\$ 97,000	N	SIP.EAM.REDESIGN.2	5303315	CAP	Outside Services Portal Project
Peak - Rates Interrogatory Manager	\$ 2,500	N	INTER.MGR.2	5303315	CAP	Outside Services
Blastpoint - Billing Persona	\$ -	N	DELING.CUST.2	5303315	CAP	Outside Services
Ramtech - Design Pipe	\$ -	N	DESIGN.PIPE.2	5303315	CAP	Outside Services
UDC - Roadmap	\$ -	N	GAS.OUTAGE.2	5303315	CAP	Outside Services
IDI - CRM Replacement Project	\$ 42,000	N	CRM.PH1.2	5303315	CAP	Outside Services
IDI - Contract Management Project	\$ 18,000	N	SIP.CONT.MGT.2	5303315	CAP	Outside Services
SAP - S4/HANA Project	\$ -	N	SAP.S4.HANA.2	5303315	CAP	Outside Services
Testa - CRM Replacement Project	\$ 15,000	N	CRM.PH1.2	5303315	CAP	Balance for enhancements that are nearing completion
Hyland - Perceptive Upgrade	\$ -	N	PERCEP.UPGRD.2	5303315	Cap	Outside Services
ITERES - support	\$ 15,000	N	CP.APPL.ALL	5303315	O&M	Outside Services
IDI - Support	\$ 190,000	N	CP.APPL.ALL	5303315	O&M	Outside Services
IBM - Support	\$ 25,000	N	CP.APPL.ALL	5303315	O&M	Outside Services
Iteres - Support	\$ -	N	CP.APPL.ALL	5303315	O&M	Outside Services
Marvel - Support	\$ -	N	CP.APPL.ALL	5303315	O&M	Outside Services
Testa	\$ -	N	CP.APPL.ALL	5303315	O&M	Outside Services
SAP Maintenance	\$ 1,795,026	N	CP.APPL.ALL	5303120	O&M	SAP Maintenance
Optiv	\$ 49,990	N	CP.IT.ALL	5303315	O&M	Security Assessment
K&L Gates	\$ -	N	CP.IT.ALL	5303315	O&M	Outside Services
Schneider Downs	\$ -	N	CP.IT.ALL	5303315	O&M	Outside Services
Versatile	\$ -	N	CP.IT.ALL	5303315	O&M	Incident Response Services
Ascent Data	\$ -	N	CP.IT.ALL	5303315	O&M	Outside Services
Secure Works	\$ -	N	CP.APPL.ALL	5303315	O&M	EDI - Translation Services
DBA Zone	\$ -	N	CP.APPL.ALL	5303315	O&M	
GXS	\$ 10,250	N	CP.APPL.ALL	5303315	O&M	EDI - Translation Services
DataTran	\$ 11,000	N	CP.APPL.ALL	5303315	O&M	
IDI - Infrastructure	\$ 17,000	N	CP.IT.ALL	5303315	O&M	Jdisc support
SHI	\$ -	N	CP.TELECOM.ALL	5303315	O&M	Outside Services
Verizon - Business	\$ 75,000	N	CP.TELECOM.ALL	5309020	O&M	
Century Link	\$ 50,000	N	CP.TELECOM.ALL	5309020	O&M	
Verizon - Wireless	\$ 90,000	N	CP.TELECOM.ALL	5309020	O&M	
SAP - Delta Project	\$ 15,000	N	SW.DELTA.CRB.2	5303315	Cap	Outside Services
IBM - Delta Project	\$ 13,400	N	SW.DELTA.CRB.2	5303315	Cap	Outside Services
IDI - Delta Project	\$ 45,000	N	SW.DELTA.CRB.2	5303315	Cap	Outside Services
Popovich - Delta Project	\$ 15,000	N	SW.DELTA.CRB.2	5303315	Cap	Outside Services
Ramtech - Delta Project	\$ -	N	SW.DELTA.CRB.2	5303315	Cap	Outside Services
PowerPlan	\$ -	N	DELTA.PWRTAX.2	5303315	Cap	Outside Services
Ramtech - GIS	\$ -	N	SW.DELTA.CRB.2	5303315	Cap	Outside Services
	\$ 6,283,921					

Cost Center/WBS	Amount
SIP.MSM365.5103	\$ -
7000P.20.9.SIP	\$ 794,112
7000P.20.10.SIP	\$ 1,634,643
SCADA.GMAS.2	\$ -
CRM.PH1.2	\$ 57,000
GAS.OUTAGE.2	\$ -
CPMS.PH4.2	\$ 52,000
ASBUILT.2	\$ -
50020	\$ 151,000
SIP.EAM.REDESIGN.2	\$ 962,000
SW.DELTA.CRB.2	\$ 88,400
WFO.PH5.2	\$ 145,000
SAP.BILLING.2	\$ 15,000
SIP.CONT.MGT.2	\$ 18,000
INTER.MGR.2	\$ 2,500
DELTA.PWRTAX.2 / 530331	\$ -
UFG.SEGMENT.2	\$ 36,000
DESIGN.PIPE.2 / 5303315	\$ -
CP.TELECOM.ALL - 5309020	\$ 215,000
CP.TELECOM.ALL - 5303315	\$ -
CP.IT.ALL - 5303315	\$ 66,990
CP.IT.ALL - 5304340	
CP.IT.ALL - 5303120	
CP.APPL.ALL - 5303315	\$ 251,250
CP.APPL.ALL - 5303120	\$ 1,795,026
	\$ 6,283,921
	\$ -

Co Code	VENDOR #	ASSIGNMENT	INVOICE #	INVOICE DATE	Service Date	VENDOR NAME	G/L	<i>Supply one cost element</i>			\$ AMOUNT
								ORDER	WBS ELEMENT	COST CENTER	
1600	300004231		Estimate	12/31/2020		Bluegrass Integrated Communications	5304320			162736	26,000.00
1600	400001509		Estimate	12/31/2020		SKO	5303220			169935	10,000.00
1600	300002036		7104926524	12/31/2020		ABB INC	5304370	D7400.20.6			21,435.32
1600	400004788		Estimate	12/31/2020		Quorum Business Solutions	5303030	SW.DELT.FLOWCALUPG.3			24,700.00

Data Entry View

Document Number	2200000163	Company Code	1600	Fiscal Year	2020
Document Date	12/31/2020	Posting Date	12/31/2020	Period	12
Reference	1600 - AP ACCRUA		Cross-Comp.No.		
Currency	USD	Texts Exist	<input type="checkbox"/>	Ledger Group	



CoC	Itm	Key Account	Description	Amount	Curr.	Text	Tx Tax Jur.	Profit Ctr	WBS Ele	Order	Quantity	Cost Ctr
1600	1	40	5304320 Pstge/Shppng/Frght	26,000.00	USD	Bluegrass Integrated Communications		P160001				162736
	2	40	5303220 Legal Services	10,000.00	USD	SKO		P160001				169935
	3	40	5304370 Tools & Work Equip	21,435.32	USD	ABB INC		P160001	D7400.2			
	4	40	5303030 Contractor Services	24,700.00	USD	Quorum Business Solutions		P160001	SW.DELT			
	5	50	2111910 A/P Liability-Other	21,435.32-	USD	AP ACCRUALS						
	6	50	2199900 Misc C&A Liabilities	60,700.00-	USD	AP ACCRUALS						
				0.00	USD							

**ADDITIONAL ATTACHMENTS TO
DELTA_R_AGDR1_NUM090_072821
FILED UNDER SEAL PURSUANT TO THE PETITION FOR
CONFIDENTIAL TREATMENT FILED ON
JULY 28, 2021**

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

FIRST ATTORNEY GENERAL DATA REQUEST
DATED JULY 14, 2021

91. **Prepays.** Per the Rate Base Summary at Tab 55, and supporting schedules, address the following:
- a. Explain why the 13-month prepaid balance has declined from \$1,678,137 at December 31, 2009 to \$1,072,741 at March 31, 2021, and provide supporting documentation.
 - b. Provide an explanation of the types of costs included in the 20 largest prepaid balances at March 31, 2021 (and identify the oldest and newest cost amounts by date and category).
 - c. Provide the reasons for the 20 largest increases in prepaid balance categories from December 31, 2016 to March 31, 2021.

Response:

- a. The primary reason for the decline in the 13-month prepaid balance from 2009 to 2021 was the failure to include the gas imbalance account as a prepaid in the 2021 calculation. The 13-month average of this account, 9174000 Miscellaneous Current & Accrued Assets, was \$360,759. As shown in the attached workbook, the gas imbalance averaged \$1,022,447 in 2009.
- b. All prepaid categories are detailed in the attached workbook.
- c. The largest increases are listed on the "Prepaid @ 3.31.21" tab in the attached workbook.

Sponsoring Witness: John B. Brown

DELTA NATURAL GAS COMPANY, INC.

CASE NO. 2021-00185

FIRST ATTORNEY GENERAL DATA REQUEST

DATED JULY 14, 2021

92. **Inflation Factors. Address the following regarding inflation factors (and similar cost-of-living indexes):**
- a. Identify and explain all budgeted and forecasted revenue, expense, taxes, and rate base amounts included in the Base Period and the Forecasted Test Period, including all Delta-proposed adjustments, that use an inflation factor (or similar cost-of-living index or factor) as part or all of its calculations to estimate these amounts, and provide all supporting calculations and the amount of the inflation factor used in each calculation.
 - b. Explain why the inflation factor was used for estimating the specific amounts in (a) above, and was not used for other types of budgeted and forecasted revenue, expense, taxes, and rate base amounts.
 - c. Explain and refer to Commission precedent for this approach of using inflation factors for estimating Base Period and Forecasted Test Period amounts, including Company-proposed adjustments.

Response:

- a. The estimated merit increases for labor discussed in the response to question 40 and the estimated increase in medical and dental insurance benefit costs discussed in the response to question 84 are the only inflation factors (or similar cost-of-living index or factors) utilized in preparing the 2022 projected test year.
- b. The use of these inflation factors for only estimating specific amounts is consistent with the Company's annual budgeting practice and represents the Company's market expectations. The Company prepared the test year similarly to how it prepares its annual budget.
- c. The Company believes that the use of inflation factors is appropriate and preferable when the utility has experience with applying and supporting such factors. As noted in my

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

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

testimony, Delta has exercised significant restraint in proposing adjustments to the forecasted period in this case which should moderate the requested revenue increase.

Sponsoring Witness: John B. Brown

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

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

93. **H.B. 487 Single Sales Factor Apportionment.** Witness Packer's direct testimony (page, 10, lines 8 – 9) states that H.B. 487 adopts single sales factor apportionment for multistate companies. Explain and provide supporting documentation to show how this change has impacted Delta's costs, revenues, allocations, and revenue requirement in this rate case. Provide the date of the effective change and the impact on Delta's income statement and balance sheet by account number.

Response:

The mention of the single sales factor apportionment simply described H.B. 487. It has not impacted Delta's costs, revenues, allocations, and revenue requirement in this rate case.

Sponsoring Witness: William C. Packer

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

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

94. **Tax Sharing Agreement.** Provide a copy of the tax sharing agreement or similar document that explains how shared or allocated tax obligations, tax credits, net operating loss carryforwards, and other tax items are allocated between (or reimbursed between) Delta, Essential and PNG. Provide an explanation in layman's terms of how this document is used between Delta and affiliates, and how it impacts the revenue requirement in this rate case.

Response:

Please see attachment for copy of the latest tax sharing agreement. The Company files as part of Essential Utilities Inc. and subsidiaries consolidated return. Each subsidiary reports tax expense in its stand alone financial statements as if it were a single filer, so there are no consolidated tax adjustments reflected in the revenue requirement. When a subsidiary generates a tax attribute (NOL, credit, etc), the subsidiary gets the cash benefit of the attribute when it is utilized in the consolidated return.

Sponsoring Witness: William C. Packer

TAX ALLOCATION AGREEMENT

This Agreement, made this ____ day of _____, 2021, by and among Essential Utilities, Inc. (hereinafter referred to as the “Parent”), and each subsidiary of Essential Utilities, Inc. referred to on the signature page hereof (hereinafter referred to individually as a “Subsidiary” and collectively as the “Subsidiaries”; provided, that any other corporation which is an affiliate of either the Parent or any Subsidiary, whether presently existing or hereafter acquired, as is or shall be part of an affiliated group within the meaning of Section 1504(a) of the Internal Revenue Code of 1986, as amended (the “Code”), shall be deemed to be a Subsidiary hereunder from the date of execution by such affiliate of this Agreement, as provided in paragraph VII below.

WITNESSETH:

WHEREAS, it is the intention of parties entering into this Agreement to preserve the economic rights and privileges that would accrue to each from the filing of separate Federal income tax returns and further wish to set forth their agreement regarding those rights and privileges in writing; and

WHEREAS, notwithstanding the above, Essential Utilities, Inc. represents that in no case will any affiliated public utility service company that is a member of the tax allocation agreement be allocated more of the consolidated federal income tax liability than the amount of the income tax it would incur on a standalone, separate company basis; and

NOW, THEREFORE, the Parent and each Subsidiary hereby agree that the following provision will apply for all future and past years in which a consolidated Federal income tax return is or was filed.

I. Consolidated Return

The Parent and the Subsidiaries, which together with the Parent form an affiliated group (hereinafter referred to as the “Group”) within the meaning of Section 1504(a) of the Code, will file a consolidated Federal income tax return for subsequent taxable periods for which the Group is required or permitted to file a consolidated return. The Parent and each Subsidiary agree that they and each of their subsidiaries shall cause any corporation that qualifies as a member of the Group to join in this Agreement, as provided in paragraph VII below. The Parent and each Subsidiary agree to file such consents and other documents and to take such action as may be necessary to carry out the provisions of this paragraph. As used in the Agreement, the terms “corporation” and “subsidiary” include any unincorporated organization which is taxable as a corporation for Federal income tax purposes.

II. Calculation of Individual Corporate Income Tax Liability

1. The Parent and each Subsidiary will calculate its Federal corporate taxable income based upon the Federal consolidated tax return. First, the separate company income used in arriving at “combined” income should be attributed to the respective companies. Then, all consolidated eliminations or adjustments should be allocated to the company which is entitled to the income or

deduction. This allocation shall be computed without regard for net operating loss carryforwards.

2. The taxable income so computed for each company which is a member of the Group then shall be used to allocate the consolidated Federal tax liability (computed before tax credits, related recapture of credits and current or carryover net operating losses). This allocation shall be made by multiplying this consolidated Federal income tax liability times a fraction, the numerator of which is the separate company taxable income of each member and the denominator of which is the total Federal taxable incomes of all members having Federal taxable income. Each Subsidiary will pay to the Parent the amount of tax liability allocated in the paragraph plus or minus adjustments as indicated in paragraph III (1). Then the consolidated Federal tax liability will be computed with current and carryover net operating losses. The differences between the Federal consolidated tax liability computed without regard to net operating losses and the Federal consolidated tax liability computed with the net operating losses will constitute the tax savings from the net operating loss. An amount equal to the tax savings will be paid by the Parent corporation to the company(ies) that generated the loss(es). The tax savings will be allocated to each member of the Group by multiplying the tax savings (from the net operating loss) by a fraction, the numerator of which is the net operating loss of the member used by the consolidated Group and the denominator of which is the total net operating loss used by the Group. The amount of net operating loss that is used by a member of the Group will be determined according to the provisions in paragraph II (3).

3. If the consolidated Group generates a net operating loss, the loss shall be allocated to the members of the Group that generated the separate company losses by multiplying the consolidated loss times a fraction, the numerator of which is the separate company loss and the denominator of which is the total combined separate company losses for all members of the Group generating such losses. The allocated losses then shall be carried back or forward to the same taxable year that the consolidated Group carries such losses. Net operating loss carrybacks or carryforwards shall be used by the consolidated Group on a first-in first-out basis. If the total consolidated loss is not absorbed in a single tax year, the loss which is absorbed shall be allocated as follows. The loss which is absorbed shall be multiplied times a fraction, the numerator of which is the loss attributable to the separate member of the Group and the denominator of which is the total separate company losses available. Each member's net operating loss will be computed by subtracting the amount of such member's net operating loss used by the consolidated Group from the total net operating loss allocated to such member.

4. All tax credits shall be allocated based upon which member of the Group generated the credits. All references to tax credits shall be assumed to be referencing to each class (e.g. foreign tax credits, investment credits, etc.) of credits unless otherwise noted.

5. If the consolidated credits are equal to the total credits generated by all of the members of the Group, then each member generating such credits shall receive the benefit of the credits which it generated. To the extent that the sum of the tax credits which are generated are more than the Federal tax credits

computed on a consolidated basis, the consolidated Federal tax credits will be allocated to the separate members of the Group by multiplying the total consolidated credits by a fraction, the numerator of which is the total credit generated by a member and the denominator of which is the total credits generated by all members of the Group. The amount of credit carryover will be computed for each member of the Group by subtracting from the total credits generated for each separate taxable year by such member, the amount of that year's credit allocated to such member pursuant to this paragraph. When there are credit carryovers from prior years, the credit carryovers will be used by the Group on a first-in first-out basis.

6. All recapture of previous claimed tax credits shall be assessed against the tax liability of the member that generated the credits.

7. The recapture of credits will not be assessed against a member of the Group until the consolidated tax liability is affected, e.g., the sale of investment tax credit property to another member of the Group will not result in a payment being made for the recapture of investment tax credit. The investment tax credit recapture will be paid when the property is disposed of or sold to a party that is not a member of the Group. The recapture potential will remain with the member that originally generated the credit.

8. The minimum tax shall be allocated to the member of the Group that generated the tax preferences that gave rise to such tax. The allocation shall be made by multiplying the minimum tax times a fraction, the numerator of which is the tax preferences of each member and the denominator of which is the

total tax preferences for all members. However, if the member or members which generated such preferences could have avoided some or all of the minimum tax (computed at the consolidated level) if they had filed an unaffiliated separate company tax return, then the minimum tax shall become the liability of those members which generated losses resulting in the minimum tax. If the Group is allowed to defer the payment of the minimum tax due to operating loss carryforwards, then the member which is allocated a portion of the tax shall also defer its payment within the Group.

9. If a loss or credit is carried back, the allocation of the Group's tax liability in the carryback year shall be redetermined in line with the rules stated above.

10. Each member of the Group is deemed to have made an election under Internal Revenue Code Section 243 for purposes of qualifying dividends for the 100% dividend received deduction when calculating separate company income under any paragraph of this contract.

III. Liability for Tax Payments

1. Each member's share of the consolidated Federal tax liability for the taxable year will be (1) the consolidated Federal tax liability allocated to the member pursuant to paragraphs II (2) and (3), (2) less the consolidated Federal tax credits allocated to the member pursuant to paragraphs (4) and (5), (3) plus the credit recapture allocated to the member pursuant to paragraphs II (6) and (7) and the minimum tax allocated to the member in paragraph II (8). Each member will pay to the Parent for each taxable year an amount equal to the difference between

such member's Federal tax liability as stated above and the sum of estimated tax payments made plus any prior year refund applied toward the reduction of the Federal tax liability, or if the total payments made by such member during the taxable year as indicated above shall exceed such member's Federal tax liability the Parent shall pay an amount equal to this excess to such member.

2. Each member of the Group generating tax credits or net operating losses will be paid for those losses by the Parent in the year that the consolidated Group uses the credits or net operating losses.

3. The Parent agrees to pay the Federal corporation income tax liability of the Group for any year in which it elects or is required to file a consolidated Federal income tax return. The Parent also has the right to request and receive quarterly tax payments from the Subsidiaries, on or before the respective dates on which installments of estimated tax are due and in proportion to the Subsidiaries' respective separate estimated tax liabilities, as a means of collecting the quarterly Federal tax deposits.

IV. Method and Time of Payment

Payment from Subsidiaries to the Parent are due quarterly. After the consolidated Federal income tax return is filed in October, true ups will be completed and the Parent and Subsidiaries reconcile any differences for the period in question.

V. Adjustment of Tax Liability

In the event that any adjustment is made to the tax liability under the consolidated Federal income tax return of the Group, by reason of the filing of an

amended return or claim for refund, or arising out of an audit by the Internal Revenue Service, or otherwise, the liability of the Parent and any Subsidiary hereunder shall be redetermined by the Parent after fully giving effect to any such adjustments as if such adjustment had been made a part of the original computation. In conjunction with any of the above which could affect the separate liabilities of the members, the Parent shall make all decisions in a manner which benefits the Group as a whole. Such decision shall be made with good faith discretion and any settlements shall be binding upon all members of the Group. The Parent shall notify each member of the Group in writing of any such redetermination, describing such redetermination in reasonable detail. Any payment required to be made by any member of the Group to another member by reason of such redetermination shall be made promptly after the date of such written notice.

VI. Earnings and Profits Adjustments

This agreement is not intended to establish the method by which the earnings and profits of any member of the Group will be determined.

VII. New Members

The parties hereto agree that they will cause a new Subsidiary to execute a counterpart of the Agreement immediately upon becoming a member of the Group. Any such new Subsidiary shall have all the rights and obligations of any other Subsidiary which is a member of the Group under this Agreement.

VIII. Duration; Application

Unless earlier terminated by mutual agreement of the parties, this Agreement shall remain in effect with respect to any year for which consolidated

Federal income tax returns are filed by the Group. This Agreement may be terminated by notice from the Parent with respect to any Subsidiary which no longer forms part of the affiliated Group within the meaning of Section 1504(a) of the Code. This Agreement shall apply to each member of the Group for the period or periods during which it is or was a member of the Group. The obligations and liabilities of each member of the Group arising under this Agreement shall continue in full force and effect until all such obligations have been satisfied and all such liabilities have been paid in full, notwithstanding the termination of this Agreement and notwithstanding that such member may cease to be a member of the Group.

IX. Governing Law

This Agreement shall be governed by, and construed in accordance with, the laws of the Commonwealth of Pennsylvania.

X. Notices

Any notice or other communication required or permitted hereunder will be sufficient if in writing and delivered in person or sent by facsimile transmission (in either case, confirmed by airmail letter), electronic mail or by first-class mail or airmail, postage prepaid, addressed as follows:

- (i) Essential Utilities, Inc.,
762 W. Lancaster Avenue
Bryn Mawr, PA 19010
Attention: Treasurer;

or at such other address or number as shall have been specified by such party by notice to the other parties.

XI. Counterparts

This Agreement may be executed in any number of counterparts, each of which shall be deemed an original, but all of which shall constitute one and the same instrument.

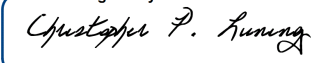
IN WITNESS WHEREOF, the parties hereto have signed this Agreement by their authorized representatives.

Aqua Acquisition Corporation
Aqua Development, Inc.
Aqua Georgia, Inc.
Aqua Holdings, Inc.
Aqua Illinois, Inc.
Aqua Indiana, Inc.
Aqua Indiana – Western Hancock, Inc.
Aqua Infrastructure, LLC.
Aqua Infrastructure Rehabilitation Co., LLC
Aqua New Jersey, Inc.
Aqua North Carolina, Inc.
Aqua Ohio, Inc.
Aqua Ohio Wastewater, Inc.
Aqua Operations, Inc.
Aqua Pennsylvania, Inc.
Aqua Pennsylvania Wastewater, Inc.
Aqua Resources, Inc.
Aqua Services
Aqua Tanks, LLC
Aqua Texas, Inc.
Aqua Utilities Florida, Inc.
Aqua Utilities, Inc.
Aqua Virginia, Inc.
Aqua Wastewater Management, Inc.
Aqua Water Specialties, LLC.

Charleviox Capital Ventures, LLC
Delgrasso, LLC
Delta Natural Gas Company, Inc.
Delta Resources, LLC
Enpro, LCC
Essential Utilities, Inc.
Great Bay Utilities, Inc.
Harper Water Company, Inc.
Hendricks County Wastewater, LLC
Honesdale Consolidate Water Company
Kerryville South Water Company, Inc.
LDC Funding, LLC
LDC Holdings, LLC
Old Dominion Pipeline Company, LLC
PNG Companies, LLC
Peoples Natural Gas Company, LLF
Peoples Gas WV, LLC
Peoples Gas KY, LLC
PNG Homeworks, LLC
PNG Gathering, LLC
Peoples Service Company
Peoples Gas Marketing, LC
Peoples Gas Company, LLC
Sanitech, Inc.
Southeastern Utilities, Inc.
Utility & Municipal Services, Inc.
Western Hancock Utilities, LLC

By: _____

Name: Robert Rubin
Title: Senior Vice President, Chief Accounting Officer

DocuSigned by:

By: _____
42A7EA93B9D7433

Name: Christopher P. Luning
Title: Executive Vice President, General Counsel and Secretary

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

FIRST ATTORNEY GENERAL DATA REQUEST
DATED JULY 14, 2021

95. **Confidential Incentive Pay Portion of Total Compensation.** Witness Packer's direct testimony (page 12, lines 19 – 23), states that incentive/at-risk compensation is an important aspect of setting compensation, and that Delta's incentive compensation is benchmarked to reasonable market conditions. Delta's Confidential response to Staff's First Data Request Series, question 39 (Confidential Staff DR 1-39) provides payroll and incentives compensation information for calendar years 2018 to 2020, along with the period ending August 31, 2021. The OAG has performed calculations that show the percentage of incentive (at-risk) compensation to total compensation has declined from 10.52% for 2018, to 7.3% for the most recent August 31, 2021 period (for example, the 7.3% was calculated by taking total incentive pay of \$744,775 divided by "subtotal" compensation of \$10,217,305). Address the following:
- a. Explain if Delta agrees with the OAG's conclusion above, that the percent of incentive compensation to total compensation has declined from 2018 through August 31, 2021. If Delta disagrees, provide Delta's supporting documentation, calculations and reasons why it disagrees with OAG's conclusion.
 - b. If Delta believes that at-risk incentive compensation is an important component of total compensation, then explain why at-risk compensation (as a percent of total compensation) has been declining in recent years. Also, provide a copy of Delta's compensation policy which explains that it is the intent, or is not the intent, to make Delta's total compensation package less incentive-based and more base pay (or fixed) compensation based.
 - c. Provide documentation from the compensation studies that Delta relies upon, to show the industry and market trend is to decrease the percent of compensation that is incentive (at risk) based. Explain if Delta agrees with this industry/market trend and why.
 - d. Provide documentation from the compensation studies that Delta relies upon, to show the industry and market trend is to increase the percent of compensation that is incentive (at risk) based. Explain if Delta agrees with this industry/market trend and why.
 - e. Provide documentation from the compensation studies that Delta relies upon, which shows that a certain percentage (or range) of total compensation should be incentive (at-risk) based, and provide these respective percentages (or range) compared to the respective percentage (or range) of Delta, and explain the reasons for the difference between Delta and the market. If this type of information is not included in a compensation study that Delta relies upon, then explain how Delta reaches a conclusion that its incentive (at-risk) compensation is reasonable (and competitive) compared to the market and peer companies.

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

FIRST ATTORNEY GENERAL DATA REQUEST
DATED JULY 14, 2021

- f. Explain why Delta, as part of the reform of its compensation program (alignment of Delta, PNG, and Essential compensation programs), shifted incentive (at-risk) compensation to base pay, provide all supporting documentation and reasons for this change in compensation policy. Provide all documentation explaining and supporting the change and alignment between Delta, PNG, and Essential compensation programs.

Response:

a. Delta does agree that the percent of incentive compensation has decreased. The reason is that Delta realigned the compensation programs to mirror Essential's Short-Term incentive levels. As of July 2021, 117 of the current active employees are no longer participants of the Short-Term Incentive Plan. Furthermore, most incentive target percentages dropped to the Essential levels of 5%, 7.5% and 10% from the previous Delta/PNG Levels.

b. Please see the response to subpart a. Although the amount of incentive compensation has decreased due to the realignment described in subpart a, incentive compensation remains an important component of the total compensation for many Delta employees. Attached is a presentation made to Delta employees as part of the compensation realignment and harmonization project which states our compensation philosophy and how incentives fit into that policy. Please note that this presentation was created before the Short-Term Incentive plan was revised to eliminate financial performance as a metric.

c. We take a holistic view of an employee's compensation in matching the market and we look at base salary, as well as total compensation (TCC is our reference for base + incentives). Our goal is to match the total compensation levels in the market to the 50th percentile. Attached is a report that was used during the initial assessment of the pay levels of the Delta employees. The report is confidential and is being provided pursuant to a petition for confidential protection.

We use the Composite Base Salary 50th and the Composite TCC 50th to determine overall competitiveness. We analyzed the difference between the Composite Base and Composite TCC to determine the appropriate market bonus levels. Positions where the market indicated the bonus level to be below 5% would then have moved into the Achievement Award program. We further went to the Delta leadership team and discussed any anomalies in the data and further refined the job matches to the market survey data as appropriate as well as to similar jobs throughout the Essential footprint. This was then used to establish the base salary and variable pay levels. This supported our alignment of the compensation programs which in this case supported changing incentive and base salary levels.

d. See the response to subpart c.

e. See the response to subpart c.

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

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

f. As shown in the presentation to employees, our goal in the realignment and harmonization of the Delta Compensation packages was to be net neutral. This philosophy drove the decision to move dollars from the incentive program into base salary so employee's total cash compensation would remain at the same level but would be delivered differently (in the biweekly pay rather than through the bonus program).

Sponsoring Witness: William C. Packer

NYSE: WTRG

Essential's Compensation Program: Delta Managers and Below





NYSE: WTRG

Introduction



Mission/Vision

Essential Utilities is dedicated to providing safe and reliable water, wastewater and natural gas services that families and businesses rely on in their everyday lives. Our mission is to be the best possible provider of essential resources by serving the needs and expectations of our customers, shareholders, employees and the communities we serve both today and for future generations

We recognize our employees are our greatest asset in delivering life's most essential resources. We are committed to providing professional opportunities for career growth, competitive benefits and market-based compensation packages.

Fair & Equitable Compensation

Our focus is on growing our customer base through acquisitions, prudently investing capital to renew our aging infrastructure, and creating efficiencies across the organization.

One efficiency that the compensation program specifically focuses on is ensuring that our compensation package focuses all employees on working together in the best interests of our shareholders, customers, and each other. We work best together under a single compensation program designed to reward employees similarly who have an equivalent impact on company results.

We also believe in treating employees acquired through acquisitions in a fair and equitable manner, therefore we have focused on harmonizing your current package as you migrate to the Essential program.

What that means is that the total compensation you receive will remain at comparable levels aligned with market medians. The compensation elements of base pay and incentives will have different weightings in salary versus incentives than they do today.

Compensation Philosophy

Essential Utilities is committed to:

- Paying market competitive wages targeting pay around the industry market median in the locations in which we operate
- Individual performance matters. Our goal is to attract, motivate and retain high performing employees at all levels with the highest rewards provided to the top performing employees.
- Organizational performance is a key component of the variable pay programs such as the Achievement Awards, Short Term Incentives (STI) and Long Term Incentives (LTI).



Decisions that Define our Compensation Philosophy

Recognizing the value of the employees, our stated goal is to pay employees at market. This is the benchmark that high-performing utilities use to compensation employees. It allows us to recruit and retain the professionals we need to provide safe and reliable service to our customers.

We use detailed market research, peer groups, and market surveys to ensure a high degree of accuracy in our compensation program.

We look at local labor markets using geographic differentials to ensure the appropriateness of pay in each state and at each site .

We closely study market data and our current internal eligibility for short-term and long-term incentives. As a result, we administer these components at a job level.

Compensation Components

Depending on your role, your compensation could include participation in the following components:

Base Salary

Annual Incentives

- Achievement Award
- Short Term Incentive Plan

Long-Term Incentive Plan



NYSE: WTRG

Base Pay



Base Salary (Pay)

The base salary or base pay for each employee is part of the compensation that is paid through a weekly or biweekly paycheck. Base salary is determined using market pricing to evaluate each job in comparison to similar jobs in the market taking into account the type of work, level, span of control and geographic location.

This means that each employee receives a market-based salary based on the actual job held by the employee. Additionally, the company compares and validates base pay with the same or similar jobs in the marketplace.



Geographic Differentials

Because the company has a multi-state footprint, it is important to account for the geographic locations where employees work and the pay differences that exist there. Geographic pay differentials are adjustments applied to a job’s market reference points to account for variations in the labor costs in different areas of the country. These adjustments bring the job’s market range into alignment with the local labor market where the job is based.

Peoples/Delta Geographic Zones

90%	95%	100%	105%
Geographic Differential 1	Geographic Differential 2	Geographic Differential 3	Geographic Differential 4
Altoona, PA		Aliquippa, PA	Bryn Mawr, PA
Crawford, PA		Butler, PA	
Fairmont, WV		Finleyville, PA	
Home, PA		Ford City, PA	
Indiana, PA		Gibsonia, PA	
Johnstown, PA		Greensburg, PA	
Mercer, PA		Kittanning, PA	
Nicholasville, KY		Leechburg, PA	
Pikeville, KY		McKeesport, PA	
Shelocta, PA		Pittsburgh, PA	
Waynesburg, PA			
Winchester, KY			

Geographic Differentials

Essential Utilities Geographic Zones 2020

90%		95%		100%	105%	
Geographic Differential 1		Geographic Differential 2		Geographic Differential 3	Geographic Differential 4	
Ashtabula, OH	Marion, OH	Avon, IN	Kernersville, NC	Austin, TX	Bayville, NJ	Iron Works, PA - Churchville
Crawford, PA	Mount Jewett, PA	Boardman, OH	Lake Holiday, Winchester, VA	Cary, NC	Bristol, PA	Ladysmith, VA
Denver, NC		Campbell, OH	Mansfield, OH	Fort Worth, TX	Bryn Mawr, PA	Limerick, PA
DuBois, PA	Roanoke, VA	Dahinda, IL	Massillon, OH	Franklin County (Westerville, OH)	Chester, PA	Media Wastewater, PA
Emlenton, PA	Rockland, ME	Danville, IL	Palmyra, VA	Kankakee, IL	Chicago Heights	Neshaminy, PA
Fayetteville, NC	Sharon, PA	Floyds Knobs, IN	Roaring Creek/Shamokin, PA	Manteno, IL	Crum/Ridley Creek, PA	Peotone, IL
Granbury, TX	Tiffin, OH	Fort Wayne, IN	Sayre, PA	Mentor, OH	Des Plaines, IL	Pickering Creek, PA
Hampstead, NC	Waco, TX	Gettysburg, PA	Struthers, OH	Phillipsburg, NJ	Erial, NJ	Ridley, PA
		Greenbackville, VA (Captain's Cove)	Whitehaven, PA	Pittsburgh, PA	Fern Hill, PA	Springfield, PA
Kerrville, TX		Greenfield, IN	Wimberley, TX	Poplar Grove, IL	Gilbertsville, PA	University Park, IL
Lake Palestine, TX		Honesdale, PA		Richmond, VA	Great Valley, PA	West Chester, PA
Lawrence County (South Point, OH)		Indianapolis, IN		Spring, TX	Hamilton, NJ	Willow Grove, PA
Marienville, PA		Ingalls, IN		Valparaiso, IN	Hawthorn - Plant, IL	Willowbrook, IL
					Ingrams Mill, PA	

Aqua has a long history of using geographic differentials for each location in which we operate.

Merit Pay for Performance

- Recognizing employee effort and achievement relative to other employees in the same group and throughout the company is a critical part of our compensation plan. This is an important concept for all employees to fully understand.
- Annually all eligible employees receive a performance review which drives their merit increase
- Increases are effective on April 1st

April 2021						
SU	MO	TU	WE	TH	FR	SA
28	29	30	31	1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	1



NYSE: WTRG

Variable Pay



Achievement Awards

- Designed to recognize and reward superior performance
- Awards recognize efforts above and beyond expectations that improve efficiency and productivity, enhance service to our customers or help contain costs
- Awards are discretionary and may or may not be awarded to any individual employee. Award levels are typically between 2% and 5%
- A part of our competitive rewards package designed to retain and motivate high performing non-union hourly and salaried employees

Note: Employees are eligible to participate in either the Achievement Award program or the Short Term Incentive program based on their role.

Short Term Incentive Plan

- A cash award to reward for prior year based on company and individual performance
- Ensures appropriate line of sight to each participant's scope of responsibility
- A balanced scorecard approach is used for this cash incentive to ensure that all employees work in the best interest of shareholders, employees and customers
 - Major metric categories: Financial, Safety, Customer Satisfaction, Environmental Stewardship
 - Focus: Achievement against annual objectives

A part of the competitive compensation package designed to attract retain and motivate high level professional and management employees

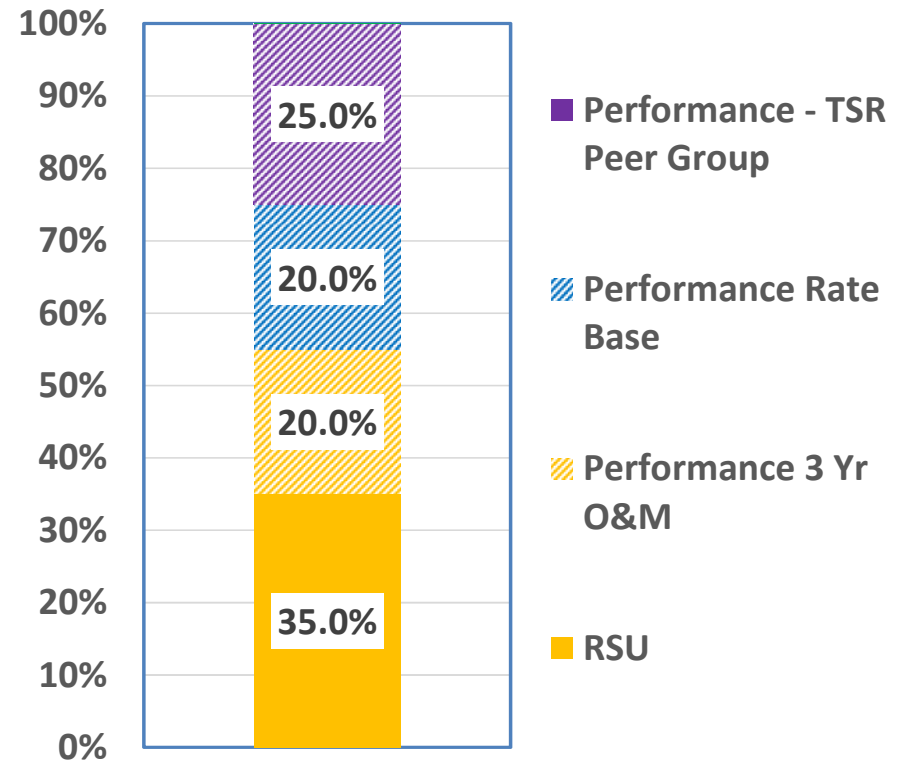
STI levels for Managers and Below are 5%, 7.5%, 10%

Long Term Incentives

- To motivate recipients to achieve our long-term business objectives by tying incentives to the performance of our common Essential stock over the long-term and to reinforce the link between the interests and goals of management, employees and shareholders
- Recipients receive awards provided that 1) Essential meets goals and 2) Recipient remains employed at Essential
- Awards have a three-year cliff vesting period, e.g., 100% of grant vests after the third year
- Three-year performance measures:
 - TSR (Total Shareholder Return) comparison to a market peer group
 - Rate base performance
 - Operating and maintenance performance to ensure efficiency realized with acquisitions
- An award program designed for our highest level manager, director and vice president population

2021 Essential Long Term Incentive Plan Components

- 2021 Awards are comprised of:
 - 35% Restricted Share Units
 - 65% Performance Share Units
- Emphasis on performance-based incentives
- One peer group comparison
- Focus on growth with Rate Base measures
- 3 Year O&M targets to ensure efficiency realized of acquisitions



NYSE: WTRG

More Information



Approach to Integrating Peoples/Delta

- Analyzed each employee's role (scope, level of responsibilities)
- Compared position to similar jobs at Essential
- Reviewed each role against the market survey data
 - Similar size industry peers as well as cross-industry data as applicable
- Determined appropriate Essential variable pay program



Three Types of Compensation Packages

Base Salary

- Achievement Award Program

Base Salary

- STI Program: Target Levels 5% or 7.5%

Base Salary

- STI Program: Target Levels 7.5% or 10%
- LTI Program: Target Levels 5% or 10%

Guidelines for Moving Employees

Committed to retaining the current total compensation level for each employee

Net neutral total labor expense

Deliver compensation through a remix of the compensation components with higher base salaries for a majority of Peoples/Delta employees

Advantages of Moving Pay into Base Salary

- Market research supports that employees prefer to receive their pay as a “fixed component” in salary rather than a variable component in a bonus
- Weekly/Biweekly earnings (Higher base pay levels) better support managing lifestyle expenses and associated household budgets
- Base salary is taxed at a lower rate than bonus pay so employee retains more earnings in their biweekly pay checks
- Higher hourly rates result in an opportunity for higher overtime earnings
- Employees also retain an opportunity to earn an incentive (through Achievement or STI)

Implementation Timeline

Date	Activity
March 8 - 9	Employee Compensation Statements provided to Delta leadership
March 9 - 12	Management meets with employees impacted by Pension
March 12	DB Freeze letter mailed to employees
March 19 – 20	Two Webex sessions held for Pension Freeze (open to all employees) One Webex session held on the Compensation program (open to managers)
March 19 - 21	Managers meet with all employees to discuss individual compensation program and related changes (job titles)
March 30	Webex on Essential Compensation program (open to all employees)
April 1	Merit increase effective date
May 1	Base salary increase effective date for Delta employees

**ATTACHMENT TO DELTA_R_AGDR1_NUM095_072821
FILED UNDER SEAL PURSUANT TO THE PETITION FOR
CONFIDENTIAL TREATMENT FILED ON
JULY 28, 2021**

DELTA NATURAL GAS COMPANY, INC.**CASE NO. 2021-00185****FIRST ATTORNEY GENERAL DATA REQUEST****DATED JULY 14, 2021**

96. **Confidential** Delta's Confidential response to Staff's First Data Request Series, question 39 (Confidential Staff DR 1-39) provides payroll and incentives compensation information for calendar years 2018 to 2020, along with the period ending August 31, 2021. Address the following:
- a. Explain the type of compensation included in the "Other" category (after Bonus and Incentives) for each year, and explain if this is incentive-driven or base/fixed compensation. Explain why this amount decreased significantly from 2018 to 2019 (and then remained at lower levels for years 2020 to the Base Period).
 - b. Explain how the decrease in total Regular pay, total Incentive pay, and almost every other compensation category from December 31, 2020 to the Base Period August 31, 2021 supports Delta's proposed adjustment to increase payroll costs at Tab 57, Schedule D-2.6 in this rate case.
 - c. Explain why total payroll costs (and almost all categories of compensation) decreased significantly from 2018 to 2019, and then increased somewhat in 2020, and then declined somewhat for the Base Period 2021. Explain why this continuing downward trend, or a levelized Base Period amount, would not continue forward for the Forecasted Test Period.
 - d. Explain why the "Non-Exempt – Regular" payroll category showed the most significant increase from 2018 to 2020, and then declined from 2020 to the Base Period 2021. Explain why this continuing downward trend, or a levelized Base Period amount, would not continue forward for the Forecasted Test Period.
 - e. Explain why the "Exempt – Regular" payroll category showed an increase from 2018 to 2020, and then declined from 2020 to the Base Period 2021. Explain why this continuing downward trend, or a levelized Base Period amount, would not continue forward for the Forecasted Test Period.

Response:

- a. The types of compensation included in the "Other" category for each year, including the Base Period, include service awards, auto allowance for personal mileage, long term disability post-tax, and health savings account contributions. Additional payments made in 2018 that were non-recurring included a supplemental retirement benefit and a vehicle given to the former CEO and a one-time cash payment to employees due to changing from a payroll schedule that paid currently to one that pays on a several day lag.

DELTA NATURAL GAS COMPANY, INC.**CASE NO. 2021-00185****FIRST ATTORNEY GENERAL DATA REQUEST****DATED JULY 14, 2021**

- b. Delta has been able to operate for several months holding the line on labor costs. In fact when comparing 2020 to the Base Period, the Company has projected the Base Period to be 1% less largely due to the significant number of retirements and other turnover at the end of 2020 and through the first quarter of 2021 and the difficulty experienced in backfilling these positions. In many cases the candidates are rejecting job offers due to the competitive job market forcing the Company to adjust starting salaries upward in order to attract candidates. In this environment it is unrealistic to believe that Delta will be able to operate a second year with flat labor costs. Note that the average number of employees in the Base Period through March 2021 (7 months) was 153 and the remaining 5 budgeted months assumed 161. Therefore the average number of employees assumed in the Base Period (and thus the Forecasted Test Year) is 156. The Company's request for labor in the Test Period in light of the Company's full staffing number of 162 is conservative and already builds in an allowance for 6 (3.7%) vacancies at any given time throughout the test year.
- c. Four of the five officers in place at Delta for the close of the acquisition of Delta by PNG in September, 2017 left between November 2017 and June 2018. This caused Calendar 2019 to be the lowest of the years being compared. As replacement employees have been hired and internal employees have been promoted, merit raises given and market adjustments made, labor has returned to a more normal, yet stable level. See (b) for more discussion supporting the expected increase for 2022.
- d. The increase in Non-Exempt – Regular payroll between 2018 and 2020 reflects the increased activity in the field both in terms of construction and customer service. The Company has experienced growth in its business that has made it necessary to shift some more resources to the field. In addition, we have had to make salary adjustments to highly skilled non-exempt groups, for instance, gas control, in order to retain staff. The slight decline (1%) of the Base Period is attributable to the turnover discussed above.
- e. The increase in Exempt – Regular payroll between 2018 and 2020 of 17% over the two year period was primarily due to promotions. This was the period of time that 4 of the 5 officers left the company and as a result this group of exempt employees gained increased responsibility and received higher than average increases. The Company attempted to promote from within wherever possible. In addition, there was one more employee in this group in 2020 than in 2018.

Sponsoring Witness: William C. Packer