

Delta Natural Gas Company, Inc.
Case No. 2021-00185
Forecasted Test Period Filing Requirements
(Forecasted Test Period 12ME 12/31/22; Base Period 12ME 8/31/21)

Filing Requirement
Tab 54 - 807 KAR 5:001 Section 16(8)(a)
Sponsoring Witness: John B. Brown

Description of Filing Requirement:

A jurisdictional financial summary for both the base period and the forecasted period that details how the utility derived the amount of the requested revenue increase.

Response:

See attached.

Base Period Response:

See attached for Base Period information updated with actuals through August 31, 2021.

Delta Natural Gas Company, Inc.
Case No. 2021-00185
Forecasted Test Period Filing Requirements
(Forecasted Test Period 12ME 12/31/22; Base Period 12ME 8/31/21)

Filing Requirement
Tab 55 - 807 KAR 5:001 Section 16(8)(b)
Sponsoring Witness: John B. Brown

Description of Filing Requirement:

A jurisdictional rate base summary for both the base and the forecasted period with supporting schedules, which include detailed analyses of each component of the rate base.

Response:

See attached.

Base Period Response:

See attached for Base Period information updated with actuals through August 31, 2021. This attachment is confidential and is being filed pursuant to the petition for confidential protection filed with Delta's Application on May 28, 2021 and the petition for confidential protection filed with Delta's responses to Commission Staff's First Request for Information on June 11, 2021.

**ATTACHMENT TO DELTA_BPU_TAB55_101421
FILED UNDER SEAL PURSUANT TO THE PETITIONS FOR
CONFIDENTIAL TREATMENT FILED ON
MAY 28, 2021 AND JUNE 11, 2021**

Delta Natural Gas Company, Inc.
Case No. 2021-00185
Forecasted Test Period Filing Requirements
(Forecasted Test Period 12ME 12/31/22; Base Period 12ME 8/31/21)

Filing Requirement
Tab 56 - 807 KAR 5:001 Section 16(8)(c)
Sponsoring Witness: John B. Brown

Description of Filing Requirement:

A jurisdictional operating income summary for both the base period and the forecasted period with supporting schedules which provide breakdowns by major account group and by individual account.

Response:

See attached.

Base Period Response:

See attached for Base Period information updated with actuals through August 31, 2021.

Delta Natural Gas Company, Inc.
Case No. 2021-00185
Forecasted Test Period Filing Requirements
(Forecasted Test Period 12ME 12/31/22; Base Period 12ME 8/31/21)

Filing Requirement
Tab 57 - 807 KAR 5:001 Section 16(8)(d)
Sponsoring Witness: John B. Brown

Description of Filing Requirement:

A summary of jurisdictional adjustments to operating income by major account with supporting schedules for individual adjustments and jurisdictional factors

Response:

See attached.

Base Period Response:

See attached for Base Period information updated with actuals through August 31, 2021.

Delta Natural Gas Company, Inc.
Case No. 2021-00185
Forecasted Test Period Filing Requirements
(Forecasted Test Period 12ME 12/31/22; Base Period 12ME 8/31/21)

Filing Requirement
Tab 58 - 807 KAR 5:001 Section 16(8)(e)
Sponsoring Witness: William Packer

Description of Filing Requirement:

A jurisdictional federal and state income tax summary for both the base period and the forecasted period with all supporting schedules of the various components of jurisdictional income taxes.

Response:

See attached.

Base Period Response:

See attached for Base Period information updated with actuals through August 31, 2021.

Delta Natural Gas Company, Inc.
Case No. 2021-00185
Forecasted Test Period Filing Requirements
(Forecasted Test Period 12ME 12/31/22; Base Period 12ME 8/31/21)

Filing Requirement
Tab 59 - 807 KAR 5:001 Section 16(8)(f)
Sponsoring Witness: Andrea Schroeder

Description of Filing Requirement:

Summary schedules for both the base period and the forecasted period (the utility may also provide a summary segregating those items it proposes to recover in rates) of organization membership dues; initiation fees; expenditures at country clubs; charitable contributions; marketing, sales, and advertising; professional service expenses; civic and political activity expenses; expenditures for employee parties and outings; employee gift expenses; and rate case expenses.

Response:

See attached.

Base Period Response:

See attached for Base Period information updated with actuals through August 31, 2021. Corrections noted during discovery and review have been incorporated into the updated schedule.

Delta Natural Gas Company, Inc.
Case No. 2021-00185
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(Forecasted Test Period 12ME 12/31/22; Base Period 12ME 8/31/21)

Filing Requirement
Tab 60 - 807 KAR 5:001 Section 16(8)(g)
Sponsoring Witness: William Packer

Description of Filing Requirement:

Analyses of payroll costs including schedules for wages and salaries, employee benefits, payroll taxes, straight time and overtime hours, and executive compensation by title.

Response:

See attached. A portion of the attachment is confidential and is being filed pursuant to a petition for confidential protection. Delta is also providing a copy of the 2021 Rate Case Compensation Overview.

Base Period Response:

See attached for Base Period information updated with actuals through August 31, 2021. This attachment is confidential and is being filed pursuant to the petition for confidential protection filed with Delta's Application on May 28, 2021 and the petition for confidential protection filed with Delta's responses to Commission Staff's First Request for Information on June 11, 2021.

**ATTACHMENT TO DELTA_BPU_TAB60_101421
FILED UNDER SEAL PURSUANT TO THE PETITIONS FOR
CONFIDENTIAL TREATMENT FILED ON
MAY 28, 2021 AND JUNE 11, 2021**

Delta Natural Gas Company, Inc.
Case No. 2021-00185
Forecasted Test Period Filing Requirements
(Forecasted Test Period 12ME 12/31/22; Base Period 12ME 8/31/21)

Filing Requirement
Tab 61 - 807 KAR 5:001 Section 16(8)(h)
Sponsoring Witness: Andrea Schroeder

Description of Filing Requirement:

A computation of the gross revenue conversion factor for the forecasted period.

Response:

See attached.

Base Period Response:

See attached for Base Period information updated with actuals through August 31, 2021.

Delta Natural Gas Company, Inc.
Case No. 2021-00185
Forecasted Test Period Filing Requirements
(Forecasted Test Period 12ME 12/31/22; Base Period 12ME 8/31/21)

Filing Requirement
Tab 62 - 807 KAR 5:001 Section 16(8)(i)
Sponsoring Witness: John B. Brown

Description of Filing Requirement:

Comparative income statements (exclusive of dividends per share or earnings per share), revenue statistics and sales statistics for five (5) most recent calendar years from the application filing date, the base period, the forecasted period, and two (2) calendar years beyond the forecast period;

Response:

See attached. Note that the attached does not reflect any impact from rate case activity beyond 2021.

Base Period Response:

See attached for Base Period information updated with actuals through August 31, 2021.

Delta Natural Gas Company, Inc.
Case No. 2021-00185
Forecasted Test Period Filing Requirements
(Forecasted Test Period 12ME 12/31/22; Base Period 12ME 8/31/21)

Filing Requirement
Tab 63 - 807 KAR 5:001 Section 16(8)(j)
Sponsoring Witness: William Packer

Description of Filing Requirement:

A cost of capital summary for both the base period and forecasted period with supporting schedules providing details on each component of the capital structure;

Response:

See attached.

Sheet 1 of 2 provides the cost of capital summary for the base period, with supporting schedules embedded that provide details on each component of the capital structure.

Sheet 2 of 2 provides the cost of capital summary for the forecast period, with supporting schedules embedded that provide details on each component of the capital structure.

Base Period Response:

See attached for Base Period information updated with actuals through August 31, 2021.

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(Forecasted Test Period 12ME 12/31/22; Base Period 12ME 8/31/21)

Filing Requirement
Tab 64 - 807 KAR 5:001 Section 16(8)(k)
Sponsoring Witness: Andrea Schroeder

Description of Filing Requirement:

Comparative financial data and earnings measures for the ten (10) most recent calendar years, the base period, and the forecast period.

Response:

See attached for Delta's comparative financial data and earnings measures for the ten (10) most recent years, base period, and the forecast period. In addition, Delta is also providing the financial data and earnings measures for Peoples Gas KY LLC since 2013, which is when it was formed.

Base Period Response:

See attached for Base Period information updated with actuals through August 31, 2021.

Delta Natural Gas Company, Inc.
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(Forecasted Test Period 12ME 12/31/22; Base Period 12ME 8/31/21)

Filing Requirement
Tab 65 - 807 KAR 5:001 Section 16(8)(I)
Sponsoring Witness: John B. Brown

Description of Filing Requirement:

A narrative description and explanation of all proposed tariff changes.

Response:

Please refer to testimony of John B. Brown and William Steven Seelye and also refer to the Proposed Tariff Sheets under KAR 5:001 Section 16(1)(b)(3)[Tab No. 4] and the Side By Side Comparisons under KAR 5:001 Section 16(1)(b)(4)[Tab No. 5]. Additionally, Delta provides the following narrative explanations.

Delta collects a \$0.30 charge through its Energy Assistance Program Rider on Sheet No. 38 of its tariff. This \$0.30 charge is included in Delta's residential customer charge on its residential and farm tap rate schedules. On Original Sheet Nos. 2 and 6.2, Delta has proposed to remove the \$0.30 Energy Assistance Program rate from the customer charge. Delta made this proposal because it comports with the sample bill, which presents the \$0.30 as a separate line item.

On Original Sheet No. 5, the Interruptible Service tariff, Delta has expanded the description of "Character of Service." The description currently reads "Interruptible – within the reasonable limits of the Company's capability to provide such service." Under the proposed tariff, the "Character of Service" will now read: "Firm Service, as available. This rate schedule is designed to make available quantities of natural gas that Company may from time to time have available for sale without impairment of service to customers served under other higher priority rate schedules, and which can be supplied from Company's existing distribution system, subject to the provisions of this rate schedule. Company shall have the right to discontinue the supply of natural gas wholly or in part for such period or periods as, in the sole judgment of Company, may be necessary or advisable to enable it to supply the full gas requirements of its customers served under higher priority rate schedules. Nothing herein shall prevent Company from expanding its obligations under such other rate schedules. Company may decline to accept any additional contracts for service hereunder." These changes are being proposed to clarify the nature of this service.

Delta is also proposing new special charges applicable to farm tap customers on Original Sheet No. 6.2. This includes a \$150.00 installation fee and \$25.00 reconnection fee for farm tap customers. In the event of a transfer of ownership, continuance of service will be permitted upon the remittance of payment of the existing account balance from the previous owner, and a \$25.00 turn-on fee may apply. These changes are being proposed to comport with 807 KAR 5:026.

Delta is proposing new force majeure language on Original Sheet No. 20, which reads as follows: "Neither Company nor Customer shall be liable in damages to the other for any act, omission or

Delta Natural Gas Company, Inc.**Case No. 2021-00185****Forecasted Test Period Filing Requirements****(Forecasted Test Period 12ME 12/31/22; Base Period 12ME 8/31/21)**

circumstance occasioned by or in consequence of any acts of God, strikes, lockouts affecting the company or its supplier of gas, acts of the public enemy, wars, blockades, insurrections, riots, epidemics, landslides, lightning, earthquakes, fires, storms, floods, washouts, arrests and restraints of rulers and peoples, civil disturbances, explosions, breakage or accident to machinery or lines of pipe, the binding order of any court or governmental authority which has been resisted in good faith by all reasonable legal means, and any other cause, whether of the kind herein enumerated or otherwise, not reasonably within the control of the party claiming suspension and which by the exercise of due diligence such party is unable to prevent or overcome. Failure to prevent or settle any strike or strikes shall not be considered to be a matter within the control of the party claiming suspension. Such causes or contingencies affecting the performance hereunder by either Company or Customer, however, shall not relieve it of liability in the event of its concurring negligence or in the event of its failure to use due diligence to remedy the situation and to remove the cause in an adequate manner and with all reasonable dispatch, nor shall such causes or contingencies affecting such performance relieve either party from its obligations to make payments of amounts then due hereunder in respect of gas theretofore delivered.” The purpose of this change is to clarify Delta’s and customers’ rights and responsibilities in force majeure situations and is consistent with other force majeure provisions in tariffs approved by the Kentucky Public Service Commission.

Base Period Response:

No update.

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(Forecasted Test Period 12ME 12/31/22; Base Period 12ME 8/31/21)

Filing Requirement
Tab 66 - 807 KAR 5:001 Section 16(8)(m)
Sponsoring Witness: William Steven Seelye

Description of Filing Requirement:

A revenue summary for both the base and forecasted period with supporting schedules which provide detailed billing analyses for all customer classes;

Response:

See attached. A portion of the attachment is confidential and is being filed pursuant to a petition for confidential protection.

Base Period Response:

See attached for Base Period information updated with actuals through August 31, 2021. This attachment is confidential and is being filed pursuant to the petition for confidential protection filed with Delta's Application on May 28, 2021 and the petition for confidential protection filed with Delta's responses to Commission Staff's First Request for Information on June 11, 2021.

**ATTACHMENT TO DELTA_BPU_TAB66_101421
FILED UNDER SEAL PURSUANT TO THE PETITIONS FOR
CONFIDENTIAL TREATMENT FILED ON
MAY 28, 2021 AND JUNE 11, 2021**

Delta Natural Gas Company, Inc.
Case No. 2021-00185
Forecasted Test Period Filing Requirements
(Forecasted Test Period 12ME 12/31/22; Base Period 12ME 8/31/21)

Filing Requirement
Tab 67 - 807 KAR 5:001 Section 16(8)(n)
Sponsoring Witness: William Steven Seelye

Description of Filing Requirement:

A typical bill comparison under present and proposed rates for all customer classes.

Response:

See attached.

Base Period Response:

No update.

DELTA NATURAL GAS COMPANY
CASE NO. 2021-00185
TYPICAL GAS BILL COMPARISON UNDER CURRENT & PROPOSED RATES
FOR THE 12 MONTHS ENDED DECEMBER 31, 2022

DATA: BASE PERIOD FORECASTED PERIOD
TYPE OF FILING: ORIGINAL UPDATED REVISED
WORKPAPER REFERENCE NO(S):

SCHEDULE N
Witness: W.S. Seelye
Page 1 of 9

Residential Sales

Mcf	A		B		C		D		E		F		G		H
	Base Rate Current Bill	Base Rate Proposed Bill	Increase (\$) [B - A]	Increase (%) [C / A]	Billing Factors GCR	Total Current Bill [A + E]	Total Proposed Bill [B + E]	Increase (%) [(G - F) / F]							
2.0	\$ 30.61	\$ 40.44	\$ 9.84	32.1%	\$ 11.11	\$ 41.71	\$ 51.55	23.6%							
3.8	\$ 38.38	\$ 50.72	\$ 12.34	32.1%	\$ 21.10	\$ 59.48	\$ 71.82	20.7%							
6.0	\$ 47.88	\$ 63.27	\$ 15.39	32.1%	\$ 33.32	\$ 81.20	\$ 96.59	19.0%							
10.0	\$ 65.16	\$ 86.10	\$ 20.95	32.1%	\$ 55.53	\$ 120.69	\$ 141.63	17.4%							
20.0	\$ 108.34	\$ 143.17	\$ 34.83	32.2%	\$ 111.06	\$ 219.40	\$ 254.24	15.9%							
40.0	\$ 194.71	\$ 257.32	\$ 62.61	32.2%	\$ 222.13	\$ 416.84	\$ 479.45	15.0%							
60.0	\$ 281.08	\$ 371.46	\$ 90.38	32.2%	\$ 333.19	\$ 614.27	\$ 704.65	14.7%							
80.0	\$ 367.45	\$ 485.61	\$ 118.16	32.2%	\$ 444.26	\$ 811.71	\$ 929.86	14.6%							
100.0	\$ 453.82	\$ 599.75	\$ 145.93	32.2%	\$ 555.32	\$ 1,009.14	\$ 1,155.07	14.5%							

Assumptions:
Forecast Period Average Usage = 3.8 Mcf per month

DELTA NATURAL GAS COMPANY
CASE NO. 2021-00185
TYPICAL GAS BILL COMPARISON UNDER CURRENT & PROPOSED RATES
FOR THE 12 MONTHS ENDED DECEMBER 31, 2022

DATA: BASE PERIOD X FORECASTED PERIOD
TYPE OF FILING: X ORIGINAL UPDATED REVISED
WORKPAPER REFERENCE NO(S):

SCHEDULE N
Witness: W.S. Seelye
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Residential Transportation

Mcf	A		B		C		D		E		F		G		H	
	Base Rate Current Bill	Base Rate Proposed Bill	Increase (\$) [B - A]	Increase (%) [C / A]	Billing Factors GCR	Total Current Bill [A + E]	Total Proposed Bill [B + E]	Increase (%) [(G - F) / F]								
2.0	\$ 30.61	\$ 40.44	\$ 9.84	32.1%	\$ -	\$ 30.61	\$ 40.44	32.1%								
3.9	\$ 38.81	\$ 51.29	\$ 12.48	32.1%	\$ -	\$ 38.81	\$ 51.29	32.1%								
6.0	\$ 47.88	\$ 63.27	\$ 15.39	32.1%	\$ -	\$ 47.88	\$ 63.27	32.1%								
10.0	\$ 65.16	\$ 86.10	\$ 20.95	32.1%	\$ -	\$ 65.16	\$ 86.10	32.1%								
20.0	\$ 108.34	\$ 143.17	\$ 34.83	32.2%	\$ -	\$ 108.34	\$ 143.17	32.2%								
40.0	\$ 194.71	\$ 257.32	\$ 62.61	32.2%	\$ -	\$ 194.71	\$ 257.32	32.2%								
60.0	\$ 281.08	\$ 371.46	\$ 90.38	32.2%	\$ -	\$ 281.08	\$ 371.46	32.2%								
80.0	\$ 367.45	\$ 485.61	\$ 118.16	32.2%	\$ -	\$ 367.45	\$ 485.61	32.2%								
100.0	\$ 453.82	\$ 599.75	\$ 145.93	32.2%	\$ -	\$ 453.82	\$ 599.75	32.2%								

Assumptions:
Forecast Period Average Usage = 3.9 Mcf per month

DELTA NATURAL GAS COMPANY
CASE NO. 2021-00185
TYPICAL GAS BILL COMPARISON UNDER CURRENT & PROPOSED RATES
FOR THE 12 MONTHS ENDED DECEMBER 31, 2022

DATA: BASE PERIOD FORECASTED PERIOD
TYPE OF FILING: ORIGINAL UPDATED REVISED
WORKPAPER REFERENCE NO(S):

SCHEDULE N
Witness: W.S. Seelye
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Farm Tap

Mcf	A		B		C		D		E		F		G		H
	Base Rate Current Bill	Base Rate Proposed Bill	Increase (\$) [B - A]	Increase (%) [C / A]	Billing Factors GCR	Total Current Bill [A + E]	Total Proposed Bill [B + E]	Increase (%) [(G - F) / F]							
2.0	\$ 25.51	\$ 33.74	\$ 8.24	32.3%	\$ 11.11	\$ 36.61	\$ 44.85	22.5%							
5.4	\$ 40.19	\$ 41.76	\$ 1.57	3.9%	\$ 29.99	\$ 70.18	\$ 71.75	2.2%							
7.0	\$ 47.10	\$ 45.53	\$ (1.57)	-3.3%	\$ 38.87	\$ 85.97	\$ 84.40	-1.8%							
10.0	\$ 60.06	\$ 52.60	\$ (7.46)	-12.4%	\$ 55.53	\$ 115.59	\$ 108.13	-6.4%							
20.0	\$ 103.24	\$ 76.17	\$ (27.07)	-26.2%	\$ 111.06	\$ 214.30	\$ 187.23	-12.6%							
40.0	\$ 189.61	\$ 123.31	\$ (66.30)	-35.0%	\$ 222.13	\$ 411.74	\$ 345.44	-16.1%							
60.0	\$ 275.98	\$ 170.45	\$ (105.53)	-38.2%	\$ 333.19	\$ 609.17	\$ 503.64	-17.3%							
80.0	\$ 362.35	\$ 217.59	\$ (144.76)	-40.0%	\$ 444.26	\$ 806.61	\$ 661.85	-17.9%							
100.0	\$ 448.72	\$ 264.73	\$ (183.99)	-41.0%	\$ 555.32	\$ 1,004.04	\$ 820.05	-18.3%							

Assumptions:
Forecast Period Average Usage = 5.4 Mcf per month

DELTA NATURAL GAS COMPANY
CASE NO. 2021-00185
TYPICAL GAS BILL COMPARISON UNDER CURRENT & PROPOSED RATES
FOR THE 12 MONTHS ENDED DECEMBER 31, 2022

DATA: BASE PERIOD FORECASTED PERIOD
TYPE OF FILING: ORIGINAL UPDATED REVISED
WORKPAPER REFERENCE NO(S):

SCHEDULE N
Witness: W.S. Seelye
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Small Non-Residential Sales

Mcf	A		B		C		D		E		F		G		H	
	Base Rate Current Bill	Base Rate Proposed Bill	Increase (\$) [B - A]	Increase (%) [C / A]	Billing Factors GCR	Total Current Bill [A + E]	Total Proposed Bill [B + E]	Increase (%) [(G - F) / F]								
5.0	\$ 55.27	\$ 72.87	\$ 17.59	31.8%	\$ 27.77	\$ 83.04	\$ 100.63	21.2%								
9.7	\$ 75.57	\$ 99.62	\$ 24.05	31.8%	\$ 53.87	\$ 129.44	\$ 153.49	18.6%								
20.0	\$ 120.05	\$ 158.26	\$ 38.21	31.8%	\$ 111.06	\$ 231.11	\$ 269.33	16.5%								
50.0	\$ 249.61	\$ 329.06	\$ 79.45	31.8%	\$ 277.66	\$ 527.27	\$ 606.72	15.1%								
100.0	\$ 465.53	\$ 613.71	\$ 148.18	31.8%	\$ 555.32	\$ 1,020.85	\$ 1,169.03	14.5%								
200.0	\$ 897.38	\$ 1,183.02	\$ 285.64	31.8%	\$ 1,110.64	\$ 2,008.02	\$ 2,293.66	14.2%								
300.0	\$ 1,329.23	\$ 1,752.33	\$ 423.10	31.8%	\$ 1,665.96	\$ 2,995.19	\$ 3,418.29	14.1%								
400.0	\$ 1,761.08	\$ 2,321.64	\$ 560.56	31.8%	\$ 2,221.28	\$ 3,982.36	\$ 4,542.92	14.1%								
500.0	\$ 2,192.93	\$ 2,890.95	\$ 698.02	31.8%	\$ 2,776.60	\$ 4,969.53	\$ 5,667.55	14.0%								

Assumptions:
Forecast Period Average Usage = 9.7 Mcf per month

DELTA NATURAL GAS COMPANY
CASE NO. 2021-00185
TYPICAL GAS BILL COMPARISON UNDER CURRENT & PROPOSED RATES
FOR THE 12 MONTHS ENDED DECEMBER 31, 2022

DATA: BASE PERIOD X FORECASTED PERIOD
TYPE OF FILING: X ORIGINAL UPDATED REVISED
WORKPAPER REFERENCE NO(S):

SCHEDULE N
Witness: W.S. Seelye
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Small Non-Residential Transportation

Mcf	A		B		C		D		E		F		G		H	
	Base Rate Current Bill	Base Rate Proposed Bill	Increase (\$) [B - A]	Increase (%) [C / A]	Billing Factors GCR	Total Current Bill [A + E]	Total Proposed Bill [B + E]	Increase (%) [(G - F) / F]								
5.0	\$ 55.27	\$ 72.87	\$ 17.59	31.8%	\$ -	\$ 55.27	\$ 72.87	31.8%								
14.2	\$ 95.00	\$ 125.24	\$ 30.24	31.8%	\$ -	\$ 95.00	\$ 125.24	31.8%								
20.0	\$ 120.05	\$ 158.26	\$ 38.21	31.8%	\$ -	\$ 120.05	\$ 158.26	31.8%								
50.0	\$ 249.61	\$ 329.06	\$ 79.45	31.8%	\$ -	\$ 249.61	\$ 329.06	31.8%								
100.0	\$ 465.53	\$ 613.71	\$ 148.18	31.8%	\$ -	\$ 465.53	\$ 613.71	31.8%								
200.0	\$ 897.38	\$ 1,183.02	\$ 285.64	31.8%	\$ -	\$ 897.38	\$ 1,183.02	31.8%								
300.0	\$ 1,329.23	\$ 1,752.33	\$ 423.10	31.8%	\$ -	\$ 1,329.23	\$ 1,752.33	31.8%								
400.0	\$ 1,761.08	\$ 2,321.64	\$ 560.56	31.8%	\$ -	\$ 1,761.08	\$ 2,321.64	31.8%								
500.0	\$ 2,192.93	\$ 2,890.95	\$ 698.02	31.8%	\$ -	\$ 2,192.93	\$ 2,890.95	31.8%								

Assumptions:
Forecast Period Average Usage = 14.2 Mcf per month

DELTA NATURAL GAS COMPANY
CASE NO. 2021-00185
TYPICAL GAS BILL COMPARISON UNDER CURRENT & PROPOSED RATES
FOR THE 12 MONTHS ENDED DECEMBER 31, 2022

DATA: BASE PERIOD X FORECASTED PERIOD
TYPE OF FILING: X ORIGINAL UPDATED REVISED
WORKPAPER REFERENCE NO(S):

SCHEDULE N
Witness: W.S. Seelye
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Large Non-Residential Sales

Mcf	A		B		C		D		E		F		G		H	
	Base Rate Current Bill	Base Rate Proposed Bill	Increase (\$) [B - A]	Increase (%) [C / A]	Billing Factors GCR	Total Current Bill (\$) [A + E]	Total Proposed Bill (\$) [B + E]	Increase (%) [(G - F) / F]								
25.0	\$ 255.90	\$ 337.38	\$ 81.48	31.8%	\$ 138.83	\$ 394.73	\$ 476.21	20.6%								
69.1	\$ 446.35	\$ 588.46	\$ 142.11	31.8%	\$ 383.73	\$ 830.07	\$ 972.19	17.1%								
200.0	\$ 1,011.64	\$ 1,333.74	\$ 322.10	31.8%	\$ 1,110.64	\$ 2,122.28	\$ 2,444.38	15.2%								
500.0	\$ 1,812.52	\$ 2,389.62	\$ 577.10	31.8%	\$ 2,776.60	\$ 4,589.12	\$ 5,166.22	12.6%								
1,000.0	\$ 3,147.32	\$ 4,149.42	\$ 1,002.10	31.8%	\$ 5,553.20	\$ 8,700.52	\$ 9,702.62	11.5%								
2,500.0	\$ 5,957.57	\$ 7,854.42	\$ 1,896.85	31.8%	\$ 13,883.00	\$ 19,840.57	\$ 21,737.42	9.6%								
5,000.0	\$ 10,641.32	\$ 14,029.42	\$ 3,388.10	31.8%	\$ 27,766.00	\$ 38,407.32	\$ 41,795.42	8.8%								
7,500.0	\$ 14,325.07	\$ 18,886.17	\$ 4,561.10	31.8%	\$ 41,649.00	\$ 55,974.07	\$ 60,535.17	8.1%								
10,000.0	\$ 18,008.82	\$ 23,742.92	\$ 5,734.10	31.8%	\$ 55,532.00	\$ 73,540.82	\$ 79,274.92	7.8%								
15,000.0	\$ 24,376.32	\$ 32,137.92	\$ 7,761.60	31.8%	\$ 83,298.00	\$ 107,674.32	\$ 115,435.92	7.2%								

Assumptions:

Forecast Period Average Usage = 69.1 Mcf per month

DELTA NATURAL GAS COMPANY
CASE NO. 2021-00185
TYPICAL GAS BILL COMPARISON UNDER CURRENT & PROPOSED RATES
FOR THE 12 MONTHS ENDED DECEMBER 31, 2022

DATA: BASE PERIOD X FORECASTED PERIOD
TYPE OF FILING: X ORIGINAL UPDATED REVISED
WORKPAPER REFERENCE NO(S):

SCHEDULE N
Witness: W.S. Seelye
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Large Non-Residential Transportation

Mcf	A		B		C		D		E		F		G		H	
	Base Rate Current Bill	Base Rate Proposed Bill	Increase (\$) [B - A]	Increase (%) [C / A]	Billing Factors GCR	Total Current Bill (\$) [A + E]	Total Proposed Bill (\$) [B + E]	Increase (%) [(G - F) / F]								
100.0	\$ 579.79	\$ 764.39	\$ 184.60	31.8%	\$ -	\$ 579.79	\$ 764.39	31.8%								
200.0	\$ 1,011.64	\$ 1,333.74	\$ 322.10	31.8%	\$ -	\$ 1,011.64	\$ 1,333.74	31.8%								
500.0	\$ 1,812.52	\$ 2,389.62	\$ 577.10	31.8%	\$ -	\$ 1,812.52	\$ 2,389.62	31.8%								
1,000.0	\$ 3,147.32	\$ 4,149.42	\$ 1,002.10	31.8%	\$ -	\$ 3,147.32	\$ 4,149.42	31.8%								
1,106.1	\$ 3,346.10	\$ 4,411.49	\$ 1,065.39	31.8%	\$ -	\$ 3,346.10	\$ 4,411.49	31.8%								
2,500.0	\$ 5,957.57	\$ 7,854.42	\$ 1,896.85	31.8%	\$ -	\$ 5,957.57	\$ 7,854.42	31.8%								
5,000.0	\$ 10,641.32	\$ 14,029.42	\$ 3,388.10	31.8%	\$ -	\$ 10,641.32	\$ 14,029.42	31.8%								
7,500.0	\$ 14,325.07	\$ 18,886.17	\$ 4,561.10	31.8%	\$ -	\$ 14,325.07	\$ 18,886.17	31.8%								
10,000.0	\$ 18,008.82	\$ 23,742.92	\$ 5,734.10	31.8%	\$ -	\$ 18,008.82	\$ 23,742.92	31.8%								
15,000.0	\$ 24,376.32	\$ 32,137.92	\$ 7,761.60	31.8%	\$ -	\$ 24,376.32	\$ 32,137.92	31.8%								

Assumptions:

Forecast Period Average Usage = 1,106.1 Mcf per month

DELTA NATURAL GAS COMPANY
CASE NO. 2021-00185
TYPICAL GAS BILL COMPARISON UNDER CURRENT & PROPOSED RATES
FOR THE 12 MONTHS ENDED DECEMBER 31, 2022

DATA: _____ BASE PERIOD FORECASTED PERIOD
TYPE OF FILING: ORIGINAL _____ UPDATED _____ REVISED
WORKPAPER REFERENCE NO(S):

SCHEDULE N
Witness: W.S. Seelye
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Interruptible Service

Mcf	A Base Rate Current Bill	B Base Rate Proposed Bill	C Increase (\$) [B - A]	D Increase (%) [C / A]	E Billing Factors GCR	F Total Current Bill (\$) [A + E]	G Total Proposed Bill (\$) [B + E]	H Increase (%) [(G - F) / F]
500.0	\$ 1,229.15	\$ 1,125.00	\$ (104.15)	-8.5%	\$ -	\$ 1,229.15	\$ 1,125.00	-8.5%
1,000.0	\$ 2,029.15	\$ 1,982.15	\$ (47.00)	-2.3%	\$ -	\$ 2,029.15	\$ 1,982.15	-2.3%
2,500.0	\$ 3,829.15	\$ 3,910.70	\$ 81.55	2.1%	\$ -	\$ 3,829.15	\$ 3,910.70	2.1%
3,801.0	\$ 5,390.35	\$ 5,583.40	\$ 193.05	3.6%	\$ -	\$ 5,390.35	\$ 5,583.40	3.6%
5,000.0	\$ 6,829.15	\$ 7,124.95	\$ 295.80	4.3%	\$ -	\$ 6,829.15	\$ 7,124.95	4.3%
7,500.0	\$ 8,829.15	\$ 9,267.70	\$ 438.55	5.0%	\$ -	\$ 8,829.15	\$ 9,267.70	5.0%
10,000.0	\$ 10,829.15	\$ 11,410.45	\$ 581.30	5.4%	\$ -	\$ 10,829.15	\$ 11,410.45	5.4%
15,000.0	\$ 13,829.15	\$ 14,624.45	\$ 795.30	5.8%	\$ -	\$ 13,829.15	\$ 14,624.45	5.8%
20,000.0	\$ 16,829.15	\$ 17,838.45	\$ 1,009.30	6.0%	\$ -	\$ 16,829.15	\$ 17,838.45	6.0%

Assumptions:

Forecast Period Average Usage = 3,801.0 Mcf per month

DELTA NATURAL GAS COMPANY
CASE NO. 2021-00185
TYPICAL GAS BILL COMPARISON UNDER CURRENT & PROPOSED RATES
FOR THE 12 MONTHS ENDED DECEMBER 31, 2022

DATA: BASE PERIOD FORECASTED PERIOD
TYPE OF FILING: ORIGINAL UPDATED REVISED
WORKPAPER REFERENCE NO(S):

SCHEDULE N
Witness: W.S. Seelye
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Off System Transportation

Mcf	A Base Rate Current Bill	B Base Rate Proposed Bill	C Increase (\$) [B - A]	D Increase (%) [C / A]	E Billing Factors GCR	F Total Current Bill (\$) [A + E]	G Total Proposed Bill (\$) [B + E]	H Increase (%) [(G - F) / F]
10,000.0	\$ 2,826.00	\$ 3,259.00	\$ 433.00	15.3%	\$ -	\$ 2,826.00	\$ 3,259.00	15.3%
25,000.0	\$ 7,065.00	\$ 8,147.50	\$ 1,082.50	15.3%	\$ -	\$ 7,065.00	\$ 8,147.50	15.3%
50,000.0	\$ 14,130.00	\$ 16,295.00	\$ 2,165.00	15.3%	\$ -	\$ 14,130.00	\$ 16,295.00	15.3%
88,455.2	\$ 24,997.44	\$ 28,827.55	\$ 3,830.11	15.3%	\$ -	\$ 24,997.44	\$ 28,827.55	15.3%
100,000.0	\$ 28,260.00	\$ 32,590.00	\$ 4,330.00	15.3%	\$ -	\$ 28,260.00	\$ 32,590.00	15.3%
150,000.0	\$ 42,390.00	\$ 48,885.00	\$ 6,495.00	15.3%	\$ -	\$ 42,390.00	\$ 48,885.00	15.3%
200,000.0	\$ 56,520.00	\$ 65,180.00	\$ 8,660.00	15.3%	\$ -	\$ 56,520.00	\$ 65,180.00	15.3%
250,000.0	\$ 70,650.00	\$ 81,475.00	\$ 10,825.00	15.3%	\$ -	\$ 70,650.00	\$ 81,475.00	15.3%
300,000.0	\$ 84,780.00	\$ 97,770.00	\$ 12,990.00	15.3%	\$ -	\$ 84,780.00	\$ 97,770.00	15.3%

Assumptions:
Forecast Period Average Usage = 88,455.2 Mcf per month