

Company: Delta Natural Gas Company, Inc.

Question Number: PSC-FR-Tab 45

Witness: Odusanya, Abdul-Azeez **Title:** Controller III

Case No. 2024-00346

Forecasted Test Period Filing Requirements

Forecasted Test Period 12ME 6/30/26; Base Period 12ME 2/28/25

Description of Filing Requirement 807 KAR 5:001 Section 16(7)(o)

Complete monthly budget variance reports, with narrative explanations, for the twelve (12) months immediately prior to the base period, each month of the base period, and any subsequent months, as they become available.

Response:

See attached.

February 5, 2025 Response:

See attached.

	CM CY (03/2023)	CM CY Budget (03/2023)	Variance	% Variance	Explanation
Financial Income Statement Presentation Format	\$	\$			
NET REVENUES	-4,243,647.73	-4,044,782.00	-198,866	5%	Due primarily to lower temperature-related sales volume and lower transmission margins & GCR revenue.
OPERATING EXPENSES:					
Other Operations & Maintenance	2,839,324.17	1,388,912.74	1,450,411	104%	
Depreciation and Amortization	790,632.92	743,988.99	46,644	6%	
Other Taxes	271,489.20	325,095.00	-53,606	-16%	Primarily due to Property taxes
Total Operating Expenses	6,768,592.01	7,239,309.73	-470,718	-7%	Resulting from net impact of above differences.
INCOME FROM OPERATIONS	-342,201.44	-1,586,785.27	1,244,584	-78%	Resulting from net impact of above differences.
OTHER (INCOME) EXPENSE, NET	-113,071.96	15,696.00	-128,768	-820%	
INTEREST EXPENSES:					
Total Interest Expenses	205,078.75	197,155.84	7,923	4%	
INCOME BEFORE INCOME TAXES	-250,194.65	-1,373,933.43	1,123,739	-82%	Resulting from net impact of above differences.
PROVISION FOR INCOME TAXES	1,039,036.00	282,082.75	756,953	268%	Resulting from net impact of above differences.
NET INCOME	788,841.35	-1,091,850.68	1,880,692	-172%	Resulting from net impact of above differences.

	CM CY (04/2023)	CM CY Budget (04/2023)	Variance	% Variance	Explanation
Financial Income Statement Presentation Format	\$	\$			
NET REVENUES	-3,499,663.13	-3,082,633.00	-417,030	14%	Due primarily to lower temperature-related sales volume and lower transmission margins & GCR revenue.
OPERATING EXPENSES:					
Other Operations & Maintenance	92,988.97	1,291,015.98	-1,198,027	-93%	
Depreciation and Amortization	841,198.04	748,543.02	92,655	12%	
Other Taxes	279,693.91	317,528.00	-37,834	-12%	Primarily due to Property taxes
Total Operating Expenses	2,722,891.57	4,989,172.00	-2,266,280	-45%	Resulting from net impact of above differences.
INCOME FROM OPERATIONS	-2,285,782.21	-725,546.00	-1,560,236	215%	Resulting from net impact of above differences.
OTHER (INCOME) EXPENSE, NET	-19,756.49	15,796.00	-35,552	-225%	
INTEREST EXPENSES:					
Total Interest Expenses	203,794.49	197,155.84	6,639	3%	
INCOME BEFORE INCOME TAXES	-2,101,744.21	-512,594.16	-1,589,150	310%	Resulting from net impact of above differences.
PROVISION FOR INCOME TAXES	0.00	67,324.07	-67,324	-100%	Resulting from net impact of above differences.
NET INCOME	-2,101,744.21	-445,270.09	-1,656,474	372%	Resulting from net impact of above differences.

	CM CY (05/2023)	CM CY Budget (05/2023)	Variance	% Variance	Explanation
Financial Income Statement Presentation Format	\$	\$			
NET REVENUES	-2,763,116.92	-2,601,272.00	-161,845	6%	Due primarily to higher temperature-related sales volumes and lower transmission margins.
OPERATING EXPENSES:					
Other Operations & Maintenance	109,341.79	1,453,775.86	-1,344,434	-92%	
Depreciation and Amortization	843,876.80	753,097.03	90,780	12%	Depreciation expense budget too low
Other Taxes	273,840.76	328,507.00	-54,666	-17%	Primarily due to Property taxes
Total Operating Expenses	1,784,278.69	4,161,126.89	-2,376,848	-57%	Resulting from net impact of above differences.
INCOME FROM OPERATIONS	-1,536,057.57	-65,892.11	-1,470,165	2231%	Resulting from net impact of above differences.
OTHER (INCOME) EXPENSE, NET	-19,722.36	15,796.00	-35,518	-225%	
INTEREST EXPENSES:					
Total Interest Expenses	204,771.37	197,155.84	7,616	4%	
INCOME BEFORE INCOME TAXES	-1,351,008.56	147,059.73	-1,498,068	-1019%	Resulting from net impact of above differences.
PROVISION FOR INCOME TAXES	0.00	-97,932.72	97,933	-100%	Resulting from net impact of above differences.
NET INCOME	-1,351,008.56	49,127.01	-1,400,136	-2850%	Resulting from net impact of above differences.

	CM CY (06/2023)	CM CY Budget (06/2023)	Variance	% Variance	Explanation
Financial Income Statement Presentation Format	\$	\$			
NET REVENUES	-1,891,776.99	-2,175,572.00	283,795	-13%	Due primarily to lower temperature-related sales volume and lower transmission margins & GCR revenue.
OPERATING EXPENSES:					
Other Operations & Maintenance	2,546,923.76	1,427,092.86	1,119,831	78%	
Depreciation and Amortization	910,316.33	757,651.04	152,665	20%	Depreciation expense budget too low
Other Taxes	353,233.17	325,478.00	27,755	9%	
Total Operating Expenses	4,207,626.12	3,204,607.90	1,003,018	31%	Resulting from net impact of above differences.
INCOME FROM OPERATIONS	1,918,696.27	334,649.90	1,584,046	473%	Resulting from net impact of above differences.
OTHER (INCOME) EXPENSE, NET	-46,196.13	15,796.00	-61,992	-392%	
INTEREST EXPENSES:					
Total Interest Expenses	209,295.74	197,155.84	12,140	6%	
INCOME BEFORE INCOME TAXES	2,081,795.88	547,601.74	1,534,194	280%	Resulting from net impact of above differences.
PROVISION FOR INCOME TAXES	148,563.27	-197,590.03	346,153	-175%	Resulting from net impact of above differences.
NET INCOME	2,230,359.15	350,011.71	1,880,347	537%	Resulting from net impact of above differences.

	CM CY (07/2023)	CM CY Budget (07/2023)	Variance	% Variance	Explanation
Financial Income Statement Presentation Format	\$	\$			
NET REVENUES	-2,416,940.70	-2,162,346.00	-254,595	12%	Due primarily to lower temperature-related sales volume and lower transmission margins & GCR revenue.
OPERATING EXPENSES:					
Other Operations & Maintenance	1,087,865.91	1,351,883.98	-264,018	-20%	
Depreciation and Amortization	862,308.27	762,205.05	100,103	13%	Depreciation expense budget too low
Other Taxes	352,082.92	322,726.00	29,357	9%	
Total Operating Expenses	2,630,144.63	3,139,916.03	-509,771	-16%	Resulting from net impact of above differences.
INCOME FROM OPERATIONS	-114,683.60	274,469.03	-389,153	-142%	Resulting from net impact of above differences.
OTHER (INCOME) EXPENSE, NET	-19,207.59	15,796.00	-35,004	-222%	
INTEREST EXPENSES:					
Total Interest Expenses	214,601.44	197,235.94	17,366	9%	
INCOME BEFORE INCOME TAXES	80,710.25	487,500.97	-406,791	-83%	Resulting from net impact of above differences.
PROVISION FOR INCOME TAXES	0.00	-182,217.37	182,217	-100%	Resulting from net impact of above differences.
NET INCOME	80,710.25	305,283.60	-224,573	-74%	Resulting from net impact of above differences.

	CM CY (08/2023)	CM CY Budget (08/2023)	Variance	% Variance	Explanation
Financial Income Statement Presentation Format	\$	\$			
NET REVENUES	-2,343,363.78	-2,140,659.00	-202,705	9%	Due primarily to lower temperature-related sales volume and lower transmission margins & GCR revenue.
OPERATING EXPENSES:					
Other Operations & Maintenance	1,460,449.82	1,403,421.74	57,028	4%	
Depreciation and Amortization	863,258.65	766,759.07	96,500	13%	Depreciation expense budget too low
Other Taxes	245,412.35	328,403.00	-82,991	-25%	Primarily due to Property taxes
Total Operating Expenses	2,927,849.37	3,223,499.81	-295,650	-9%	Resulting from net impact of above differences.
INCOME FROM OPERATIONS	225,757.04	357,924.81	-132,168	-37%	
OTHER (INCOME) EXPENSE, NET	-19,025.81	15,796.00	-34,822	-220%	
INTEREST EXPENSES:					
Total Interest Expenses	225,954.28	203,003.76	22,951	11%	
INCOME BEFORE INCOME TAXES	432,685.51	576,724.57	-144,039	-25%	Resulting from net impact of above differences.
PROVISION FOR INCOME TAXES	0.00	-205,185.00	205,185	-100%	Resulting from net impact of above differences.
NET INCOME	432,685.51	371,539.57	61,146	16%	Resulting from net impact of above differences.

	CM CY (09/2023)	CM CY Budget (09/2023)	Variance	% Variance	Explanation
Financial Income Statement Presentation Format	\$	\$			
NET REVENUES	-1,641,596.60	-2,153,624.00	512,027	-24%	Due primarily to lower temperature-related sales volumes and lower transmission margins.
OPERATING EXPENSES:					
Other Operations & Maintenance	1,482,318.93	1,300,219.86	182,099	14%	
Depreciation and Amortization	863,277.89	771,313.07	91,965	12%	Depreciation expense budget too low
Other Taxes	296,550.22	319,888.00	-23,338	-7%	
Total Operating Expenses	3,065,295.59	3,111,397.93	-46,102	-1%	
INCOME FROM OPERATIONS	1,000,550.44	237,796.93	762,754	321%	Resulting from net impact of above differences.
OTHER (INCOME) EXPENSE, NET	2,679.29	15,796.00	-13,117	-83%	
INTEREST EXPENSES:					
Total Interest Expenses	218,092.65	203,003.76	15,089	7%	
INCOME BEFORE INCOME TAXES	1,221,322.38	456,596.69	764,726	167%	Resulting from net impact of above differences.
PROVISION FOR INCOME TAXES	-613,925.58	-174,866.79	-439,059	251%	Resulting from net impact of above differences.
NET INCOME	607,396.80	281,729.90	325,667	116%	Resulting from net impact of above differences.

	CM CY (10.2023)	CM CY Budget (10.2023)	Variance	% Variance	Explanation
Financial Income Statement Presentation Format	\$	\$			
NET REVENUES	-3,272,890.69	-2,785,323.00	-487,568	18%	Due primarily to lower temperature-related sales volume and lower transmission margins & GCR revenue.
OPERATING EXPENSES:	0	0	0		
Other Operations & Maintenance	1,371,084.97	1,268,041.98	103,043	8%	
Depreciation and Amortization	1,178,246.55	775,867.09	402,379	52%	Depreciation expense true-up booked in October
Other Taxes	302,775.63	322,906.00	-20,130	-6%	
Total Operating Expenses	2,852,107.15	2,366,815.07	485,292	21%	Resulting from net impact of above differences.
INCOME FROM OPERATIONS	-420,783.54	-418,507.93	-2,276	1%	
OTHER (INCOME) EXPENSE, NET	-18,012.85	15,696.00	-33,709	-215%	
INTEREST EXPENSES:					
Total Interest Expenses	221,064.80	203,003.76	18,061	9%	
INCOME BEFORE INCOME TAXES	-217,731.59	-199,808.17	-17,923	9%	
PROVISION FOR INCOME TAXES	0.00	-11,020.18	11,020	-100%	Resulting from net impact of above differences.
NET INCOME	-217,731.59	-210,828.35	-6,903	3%	

	CM CY (11.2023)	CM CY Budget (11.2023)	Variance	% Variance	Explanation
Financial Income Statement Presentation Format	\$	\$			
NET REVENUES	-3,944,828.98	-3,888,860.00	-55,969	1%	
OPERATING EXPENSES:	0	0	0		
Other Operations & Maintenance	1,775,746.33	1,309,805.86	465,940	36%	Due to insurance not being budgeted & misc expenses being overbudget
Depreciation and Amortization	896,849.06	780,421.09	116,428	15%	Depreciation expense budget too low
Other Taxes	302,405.20	323,395.00	-20,990	-6%	
Total Operating Expenses	2,975,000.59	2,413,621.95	561,379	23%	Resulting from net impact of above differences.
INCOME FROM OPERATIONS	-969,828.39	-1,475,238.05	505,410	-34%	Resulting from net impact of above differences.
OTHER (INCOME) EXPENSE, NET	-19,226.51	15,695.00	-34,922	-223%	
INTEREST EXPENSES:					
Total Interest Expenses	217,615.26	203,003.76	14,612	7%	
INCOME BEFORE INCOME TAXES	-771,439.64	-1,256,539.29	485,100	-39%	Resulting from net impact of above differences.
PROVISION FOR INCOME TAXES	0.00	252,574.10	-252,574	-100%	Resulting from net impact of above differences.
NET INCOME	-771,439.64	-1,003,965.19	232,526	-23%	Resulting from net impact of above differences.

	CM CY (12.2023)	CM CY Budget (12.2023)	Variance	% Variance	Explanation
Financial Income Statement Presentation Format	\$	\$			
NET REVENUES	-5,229,069.71	-5,168,707.00	-60,363	1%	
OPERATING EXPENSES:					
Other Operations & Maintenance	1,648,433.82	1,200,929.86	447,504	37%	Due to insurance not being budgeted & misc expenses being overbudget
Depreciation and Amortization	898,170.08	784,975.11	113,195	14%	
Other Taxes	531,052.98	326,178.00	204,875	63%	Due primarily to property taxes being overbudget
Total Operating Expenses	3,077,656.88	2,312,082.97	765,574	33%	Resulting from net impact of above differences.
INCOME FROM OPERATIONS	-2,151,412.83	-2,856,624.03	705,211	-25%	Resulting from net impact of above differences.
OTHER (INCOME) EXPENSE, NET	-143,369.23	16,295.00	-159,664	-980%	
INTEREST EXPENSES:	0	0			
Total Interest Expenses	216,719.82	203,065.56	13,654	7%	Resulting from net impact of above differences.
INCOME BEFORE INCOME TAXES	-2,078,062.24	-2,637,263.47	559,201	-21%	Resulting from net impact of above differences.
PROVISION FOR INCOME TAXES	612,720.76	597,390.88	15,330	3%	
NET INCOME	-1,465,341.48	-2,039,872.59	574,531	-28%	Resulting from net impact of above differences.

	CM CY (01.2024)	CM CY Budget (01.2024)	Variance	% Variance	Explanation
Financial Income Statement Presentation Format	\$	\$			
OPERATING REVENUES	-6,252,796.10	-4,906,103.00	-1,346,693	27%	Due primarily to higher temperature-related sales volumes and lower transmission margins.
OPERATING EXPENSES:	0	0	0		
Other Operations & Maintenance	2,064,883.05	1,923,130.38	141,753	7%	
Depreciation and Amortization	907,373.97	922,630.31	-15,256	-2%	
Other Taxes	420,617.46	327,103.75	93,514	29%	Due primarily to property taxes being overbudget
Total Operating Expenses	3,392,874.48	3,172,864.44	220,010	7%	
INCOME FROM OPERATIONS	-2,859,921.62	-1,733,238.56	-1,126,683	65%	Resulting from net impact of above differences.
OTHER (INCOME) EXPENSE, NET	-18,313.35	4,312.00	-22,625	-525%	
INTEREST EXPENSES:	0	0			
Total Interest Expenses	206,812.61	238,143.07	-31,330	-13%	Resulting from net impact of above differences.
INCOME BEFORE INCOME TAXES	-2,671,422.36	-1,490,783.49	-1,180,639	79%	Resulting from net impact of above differences.
PROVISION FOR INCOME TAXES	0.00	312,321.59	-312,322	-100%	Resulting from net impact of above differences.
NET INCOME	-2,671,422.36	-1,178,461.90	-1,492,960	127%	Resulting from net impact of above differences.

	CM CY (02.2024)	CM CY Budget (02.2024)	Variance	% Variance	Explanation
Financial Income Statement Presentation Format	\$	\$			
NET REVENUES	-6,014,381.84	-4,919,909.00	-1,094,473	22%	Due primarily to higher temperature-related sales volumes and lower transmission margins.
OPERATING EXPENSES:	0	0	0		
Other Operations & Maintenance	1,703,847.41	1,839,168.80	-135,321	-7%	
Depreciation and Amortization	910,511.37	923,273.78	-12,762	-1%	
Other Taxes	371,148.42	323,677.75	47,471	15%	Due primarily to property taxes being overbudget
Total Operating Expenses	2,985,507.20	3,086,120.33	-100,613	-3%	
INCOME FROM OPERATIONS	-3,028,874.64	-1,833,788.67	-1,195,086	65%	Resulting from net impact of above differences.
OTHER (INCOME) EXPENSE, NET	21,403.86	4,312.00	17,092	396%	
INTEREST EXPENSES:					
Total Interest Expenses	182,631.18	238,143.07	-55,512	-23%	Resulting from net impact of above differences.
INCOME BEFORE INCOME TAXES	-2,824,839.60	-1,591,333.60	-1,233,506	78%	Resulting from net impact of above differences.
PROVISION FOR INCOME TAXES	0.00	337,408.85	-337,409	-100%	Resulting from net impact of above differences.
NET INCOME	-2,824,839.60	-1,253,924.75	-1,570,915	125%	Resulting from net impact of above differences.

	CM CY (03.2024)	CM CY Budget (03.2024)	Variance	% Variance	Explanation
Financial Income Statement Presentation Format	\$	\$			
NET REVENUES	-4,305,333.15	-4,951,930.00	646,597	-13%	Due primarily to lower temperature-related sales volumes and lower transmission margins.
OPERATING EXPENSES:	0	0	0		
Other Operations & Maintenance	1,622,765.77	1,757,180.49	-134,415	-8%	
Depreciation and Amortization	910,894.69	923,911.92	-13,017	-1%	
Other Taxes	417,986.57	314,295.75	103,691	33%	Due primarily to property taxes being overbudget
Total Operating Expenses	2,951,647.03	2,995,388.16	-43,741	-1%	
INCOME FROM OPERATIONS	-1,353,686.12	-1,956,541.84	602,856	-31%	Resulting from net impact of above differences.
OTHER (INCOME) EXPENSE, NET	-76,590.65	4,312.00	-80,903	-1876%	
INTEREST EXPENSES:					
Total Interest Expenses	152,900.20	238,143.07	-85,243	-36%	Resulting from net impact of above differences.
INCOME BEFORE INCOME TAXES	-1,277,376.57	-1,714,086.77	436,710	-25%	Resulting from net impact of above differences.
PROVISION FOR INCOME TAXES	1,512,607.99	368,035.75	1,144,572	311%	Resulting from net impact of above differences.
NET INCOME	235,231.42	-1,346,051.02	1,581,282	-117%	Resulting from net impact of above differences.

	CM CY (04.2024)	CM CY Budget (04.2024)	Variance	% Variance	Explanation
Financial Income Statement Presentation Format	\$	\$			
NET REVENUES	-2,191,151.90	-3,842,759.00	1,651,607	-43%	Due primarily to lower temperature-related sales volumes and lower transmission margins.
OPERATING EXPENSES:	0	0	0		
Other Operations & Maintenance	1,557,830.03	733,067.41	824,763	113%	Due primarily to capital misc & overheads
Depreciation and Amortization	916,590.65	924,544.51	-7,954	-1%	
Other Taxes	384,297.10	317,793.75	66,503	21%	Due primarily to property taxes being overbudget
Total Operating Expenses	2,858,717.78	1,975,405.67	883,312	45%	Resulting from net impact of above differences.
INCOME FROM OPERATIONS	667,565.88	-1,867,353.33	2,534,919	-136%	Resulting from net impact of above differences.
OTHER (INCOME) EXPENSE, NET	84,593.38	4,312.00	80,281	1862%	
INTEREST EXPENSES:					
Total Interest Expenses	154,259.14	238,143.07	-83,884	-35%	Resulting from net impact of above differences.
INCOME BEFORE INCOME TAXES	906,418.40	-1,624,898.26	2,531,317	-156%	Resulting from net impact of above differences.
PROVISION FOR INCOME TAXES	0.00	345,783.23	-345,783	-100%	Resulting from net impact of above differences.
NET INCOME	906,418.40	-1,279,115.03	2,185,533	-171%	Resulting from net impact of above differences.

	CM CY (05.2024)	CM CY Budget (05.2024)	Variance	% Variance	Explanation
Financial Income Statement Presentation Format	\$	\$			
NET REVENUES	-2,056,125.82	-3,318,300.00	1,262,174	-38%	Due primarily to lower temperature-related sales volumes and lower transmission margins.
OPERATING EXPENSES:	0	0	0		
Other Operations & Maintenance	1,487,067.60	1,429,742.77	57,325	4%	
Depreciation and Amortization	916,045.98	925,171.74	-9,126	-1%	
Other Taxes	110,027.32	323,443.75	-213,416	-66%	Due primarily to property taxes being overbudget
Total Operating Expenses	2,904,131.99	4,077,633.26	-1,173,501	-29%	Resulting from net impact of above differences.
INCOME FROM OPERATIONS	457,015.08	-639,941.74	1,096,957	-171%	Resulting from net impact of above differences.
OTHER (INCOME) EXPENSE, NET	2,343.86	4,312.00	-1,968	-46%	
INTEREST EXPENSES:					
Total Interest Expenses	154,491.48	238,143.07	-83,652	-35%	Resulting from net impact of above differences.
INCOME BEFORE INCOME TAXES	613,850.42	-397,486.67	1,011,337	-254%	Resulting from net impact of above differences.
PROVISION FOR INCOME TAXES	0.00	39,544.03	-39,544	-100%	Resulting from net impact of above differences.
NET INCOME	613,850.42	-357,942.64	971,793	-271%	Resulting from net impact of above differences.

	CM CY (06.2024)	CM CY Budget (06.2024)	Variance	% Variance	Explanation
Financial Income Statement Presentation Format	\$	\$			
NET REVENUES	-1,674,104.17	-2,305,779.00	631,675	-27%	Due primarily to lower temperature-related sales volumes and lower transmission margins.
OPERATING EXPENSES:	0	0	0		
Other Operations & Maintenance	1,356,213.12	1,239,908.17	116,305	9%	
Depreciation and Amortization	929,543.39	925,794.70	3,749	0%	
Other Taxes	327,431.51	314,564.75	12,867	4%	
Total Operating Expenses	2,613,188.02	2,480,267.62	132,920	5%	Resulting from net impact of above differences.
INCOME FROM OPERATIONS	939,083.85	174,488.62	764,595	438%	Resulting from net impact of above differences.
OTHER (INCOME) EXPENSE, NET	-14,210.52	4,312.00	-18,523	-430%	
INTEREST EXPENSES:					
Total Interest Expenses	168,071.46	238,143.07	-70,072	-29%	Resulting from net impact of above differences.
INCOME BEFORE INCOME TAXES	1,092,944.79	416,943.69	676,001	162%	Resulting from net impact of above differences.
PROVISION FOR INCOME TAXES	-846,664.51	-163,656.34	-683,008	417%	Resulting from net impact of above differences.
NET INCOME	246,280.28	253,287.35	-7,007	-3%	Resulting from net impact of above differences.

	CM CY (07.2024)	CM CY Budget (07.2024)	Variance	% Variance	Explanation
Financial Income Statement Presentation Format	\$	\$			
NET REVENUES	-2,320,076.23	-2,406,470.00	86,394	-4%	
OPERATING EXPENSES:	0	0	0		
Other Operations & Maintenance	698,972.75	1,373,284.16	-674,311	-49%	
Depreciation and Amortization	934,740.27	926,412.28	8,328	1%	
Other Taxes	332,812.04	323,041.75	9,770	3%	
Total Operating Expenses	1,966,525.06	2,622,738.19	-656,213	-25%	Resulting from net impact of above differences.
INCOME FROM OPERATIONS	-353,551.17	216,268.19	-569,819	-263%	Resulting from net impact of above differences.
OTHER (INCOME) EXPENSE, NET	5,260.78	4,312.00	949	22%	
INTEREST EXPENSES:					
Total Interest Expenses	180,616.16	238,416.46	-57,800	-24%	Resulting from net impact of above differences.
INCOME BEFORE INCOME TAXES	-167,674.23	458,996.65	-626,671	-137%	Resulting from net impact of above differences.
PROVISION FOR INCOME TAXES	0.00	-174,148.55	174,149	-100%	Resulting from net impact of above differences.
NET INCOME	-167,674.23	284,848.10	-452,522	-159%	Resulting from net impact of above differences.

	CM CY (08.2024)	CM CY Budget (08.2024)	Variance	% Variance	Explanation
Financial Income Statement Presentation Format	\$	\$			
NET REVENUES	-1,925,401.59	-2,433,854.00	508,452	-21%	Due primarily to lower temperature-related sales volumes and lower transmission margins.
OPERATING EXPENSES:	0	0	0		
Other Operations & Maintenance	1,284,939.00	1,418,224.34	-133,285	-9%	
Depreciation and Amortization	936,749.85	927,024.52	9,725	1%	
Other Taxes	300,386.36	320,307.75	-19,921	-6%	
Total Operating Expenses	2,522,075.21	2,665,556.61	-143,481	-5%	
INCOME FROM OPERATIONS	596,673.62	231,702.61	364,971	158%	Resulting from net impact of above differences.
OTHER (INCOME) EXPENSE, NET	7,470.18	4,312.00	3,158	73%	
INTEREST EXPENSES:					
Total Interest Expenses	181,493.74	258,100.57	-76,607	-30%	Resulting from net impact of above differences.
INCOME BEFORE INCOME TAXES	785,637.54	494,115.18	291,522	59%	Resulting from net impact of above differences.
PROVISION FOR INCOME TAXES	0.00	-182,910.63	182,911	-100%	Resulting from net impact of above differences.
NET INCOME	785,637.54	311,204.55	474,433	152%	Resulting from net impact of above differences.

	CM CY (09/2024)	CM CY Budget (09/2024)	Variance	% Variance	Explanation
Financial Income Statement Presentation Format	\$	\$			
NET REVENUES	-2,267,537.95	-2,477,655.00	210,117	-8%	Due primarily to lower temperature-related sales volumes and lower transmission margins.
OPERATING EXPENSES:			0		
Other Operations & Maintenance	1,676,950.33	1,348,769.49	328,181	24%	
Depreciation and Amortization	935,665.76	927,631.23	8,035	1%	
Other Taxes	289,029.09	317,524.75	-28,496	-9%	
Total Operating Expenses	3,296,961.42	3,105,737.47	191,224	6%	
INCOME FROM OPERATIONS	634,107.23	116,270.47	517,837	445%	
OTHER (INCOME) EXPENSE, NET	-27,620.35	4,312.00	-31,932	-741%	
INTEREST EXPENSES:	0	0			
Total Interest Expenses	197,436.42	258,100.57	-60,664	-24%	Resulting from net impact of above differences.
INCOME BEFORE INCOME TAXES	803,923.30	378,683.04	425,240	112%	Resulting from net impact of above differences.
PROVISION FOR INCOME TAXES	-549,580.10	-154,110.31	-395,470	257%	Resulting from net impact of above differences.
NET INCOME	254,343.20	224,572.73	29,770	13%	Resulting from net impact of above differences.

	CM CY (10/2024)	CM CY Budget (10/2024)	Variance	% Variance	Explanation
Financial Income Statement Presentation Format	\$	\$			
NET REVENUES	-2,658,522.26	-2,959,344.00	300,822	-10%	Less than budgeted sales volume to Commercial Customers
OPERATING EXPENSES:					
Acquisition Related Expenses					
Other Operations & Maintenance	1,433,715.78	1,271,591.66	162,124	13%	Due primarily to wages being overbudget
Depreciation and Amortization	942,554.26	928,233.63	14,321	2%	
Other Taxes	305,072.59	312,089.75	-7,017	-2%	
Total Operating Expenses	2,681,342.63	2,511,915.04	169,428	7%	
INCOME FROM OPERATIONS	22,820.37	-447,428.96	470,249	-105%	Resulting from net impact of above differences.
OTHER (INCOME) EXPENSE, NET	5,123.72	4,312.00	812	19%	
INTEREST EXPENSES:					
Total Interest Expenses	215,577.11	258,100.57	-42,523	-16%	
INCOME BEFORE INCOME TAXES	243,521.20	-185,016.39	428,538	-232%	Resulting from net impact of above differences.
PROVISION FOR INCOME TAXES	0.00	-13,467.29	13,467	-100%	Resulting from net impact of above differences.
NET INCOME	243,521.20	-198,483.68	442,005	-223%	Resulting from net impact of above differences.

	CM CY (11/2024)	CM CY Budget (11/2024)	Variance	% Variance	Explanation
Financial Income Statement Presentation Format	\$	\$			
NET REVENUES	-4,089,328.11	-2,846,187.00	-1,243,141	44%	Higher than budgeted sales volume to Residential and Commercial Customers
OPERATING EXPENSES:					
Other Operations & Maintenance	1,248,110.90	1,466,560.69	-218,450	-15%	True up of YTD Nov STI Bonus Accrual
Depreciation and Amortization	944,148.47	928,829.43	15,319	2%	
Other Taxes	199,595.24	315,370.75	-115,776	-37%	Prior year correcting entry for Franchise Tax plus Property Tax and Payroll taxes under budget.
Total Operating Expenses	2,391,854.61	2,710,760.87	-318,906	-12%	Resulting from net impact of above differences.
INCOME FROM OPERATIONS	-1,697,473.50	-135,426.13	-1,562,047	1153%	
OTHER (INCOME) EXPENSE, NET	2,978.43	4,312.00	-1,334	-31%	
INTEREST EXPENSES:					
Total Interest Expenses	217,503.90	258,100.57	-40,597	-16%	
INCOME BEFORE INCOME TAXES	-1,476,991.17	126,986.44	-1,603,978	-1263%	Resulting from net impact of above differences.
PROVISION FOR INCOME TAXES	50,505.08	-91,312.01	141,817	-155%	Resulting from net impact of above differences.
NET INCOME	-1,426,486.09	35,674.43	-1,462,161	-4099%	Resulting from net impact of above differences.

	CM CY (12/2024)	CM CY Budget (12/2024)	Variance	% Variance	Explanation
Financial Income Statement Presentation Format	\$	\$			
NET REVENUES	-5,659,968.07	-4,338,471.00	-1,321,497	30%	Higher than budgeted sales volume to Residential and Commercial Customers, and higher than budgeted Industrial Transportation revenues.
OPERATING EXPENSES:					
Acquisition Related Expenses					
Other Operations & Maintenance	1,512,913.36	1,710,561.68	-197,648	-12%	Higher than budgeted allocation of the variable costs of Canada Mountain to Delgasco and Enpro.
Depreciation and Amortization	944,565.42	929,422.20	15,143	2%	
Other Taxes	-266,202.80	318,219.75	-584,423	-184%	True up of YTD Dec accrued Property Taxes, slightly offset by higher than budgeted Payroll Taxes.
Total Operating Expenses	2,191,275.98	2,958,203.63	-766,928	-26%	Resulting from net impact of above differences.
INCOME FROM OPERATIONS	-3,468,692.09	-1,380,267.37	-2,088,425	151%	Resulting from net impact of above differences.
OTHER (INCOME) EXPENSE, NET	-139.34	4,312.00	-4,451	-103%	
INTEREST EXPENSES:					
Total Interest Expenses	225,637.67	258,340.44	-32,703	-13%	
INCOME BEFORE INCOME TAXES	-3,243,193.76	-1,117,614.93	-2,125,579	190%	Resulting from net impact of above differences.
PROVISION FOR INCOME TAXES	1,132,393.34	219,216.04	913,177	417%	Resulting from net impact of above differences.
NET INCOME	-2,110,800.42	-898,398.89	-1,212,402	135%	Resulting from net impact of above differences.

Company: Delta Natural Gas Company, Inc.

Witness: Odusanya, Abdul-Azeez **Title:** Controller III

Case No. 2024-00346

FIRST PSC DATA REQUEST

DATED NOVEMBER 8, 2024

3. As the historical data becomes available, provide detailed monthly income statements for each forecasted month of the base period including the month in which the Commission hears this case.

Response:

See attached.

February 5, 2025 Supplemental Response:

See attached.

INCOME STATEMENT	9892000	Gas Distribution Maint - Services	\$ 4,212.03	\$ 1,358.93	\$ 162.66	\$ 5,176.25	\$ 5,660.61	\$ 3,060.21	\$ 2,503.91	\$ 2,026.16	\$ 6,741.81	\$ 2,481.90
INCOME STATEMENT	9893000	Gas Distribution Maint - Meters/House Regulators	\$ 19,271.41	\$ 14,830.65	\$ 19,906.89	\$ 36,325.30	\$ 36,096.40	\$ 59,357.08	\$ 48,844.86	\$ 24,746.02	\$ 17,544.17	\$ 25,357.04
INCOME STATEMENT	9894000	Gas Distribution Maint - Other Equipment	\$ 11,980.09	\$ 6,838.37	\$ 14,367.89	\$ 19,753.84	\$ 22,370.32	\$ 13,758.00	\$ 11,876.57	\$ 6,719.93	\$ 21,859.09	\$ 19,382.22
INCOME STATEMENT	▲ FERC195	Gas Distribution Maintenance Expense	\$ 174,173.13	\$ 144,908.41	\$ 93,637.81	\$ 85,034.36	\$ 75,779.05	\$ 10,519.45	\$ (125,480.84)	\$ 51,867.69	\$ 29,712.08	\$ 244,139.50
INCOME STATEMENT	9932000	Admin & General Maint -Other General Plant -Gas	\$ 4,006.38	\$ 9,407.41	\$ 555.60	\$ 2,153.76	\$ 125.08	\$ 5,836.17	\$ 1,569.55	\$ 2,976.43	\$ 13,462.82	\$ (9,820.79)
INCOME STATEMENT	▲ FERC183	Administrative & General Maintenance Expense	\$ 4,006.38	\$ 9,407.41	\$ 555.60	\$ 2,153.76	\$ 125.08	\$ 5,836.17	\$ 1,569.55	\$ 2,976.43	\$ 13,462.82	\$ (9,820.79)
INCOME STATEMENT	▲ FERC176	Maintenance Expenses (402)	\$ 178,879.73	\$ 177,666.80	\$ 170,028.38	\$ 99,725.03	\$ 73,584.31	\$ 32,495.78	\$ (110,106.66)	\$ 69,512.11	\$ 51,665.43	\$ 255,475.19
INCOME STATEMENT	9403000	Depreciation Expense - Utility Plant	\$ 884,579.75	\$ 890,275.69	\$ 889,731.00	\$ 903,228.44	\$ 908,425.31	\$ 910,434.88	\$ 909,350.81	\$ 916,239.31	\$ 917,833.50	\$ 918,250.44
INCOME STATEMENT	▲ FERC197	Depreciation Expense (403)	\$ 884,579.75	\$ 890,275.69	\$ 889,731.00	\$ 903,228.44	\$ 908,425.31	\$ 910,434.88	\$ 909,350.81	\$ 916,239.31	\$ 917,833.50	\$ 918,250.44
INCOME STATEMENT	9407300	Amortization Expense - Regulatory Debits										
INCOME STATEMENT	▲ FERC188	Regulatory Debits (407.3)										
INCOME STATEMENT	9408100	Taxes Other than Income Taxes - Utility Operating	\$ 392,353.88	\$ 368,547.03	\$ 87,753.23	\$ 303,597.94	\$ 298,312.66	\$ 279,853.59	\$ 265,618.25	\$ 281,553.13	\$ 179,316.70	\$ (290,868.72)
INCOME STATEMENT	▲ FERC204	Taxes Other than Income Taxes (408.1)	\$ 392,353.88	\$ 368,547.03	\$ 87,753.23	\$ 303,597.94	\$ 298,312.66	\$ 279,853.59	\$ 265,618.25	\$ 281,553.13	\$ 179,316.70	\$ (290,868.72)
INCOME STATEMENT	9409100	Income Taxes - Utility Operating Income	\$ 1,791,975.38			\$ (437,859.84)			\$ (581,437.25)		\$ (4,176.55)	\$ 2,174,148.75
INCOME STATEMENT	▲ FERC191	Income Taxes (409.1)	\$ 1,791,975.38			\$ (437,859.84)			\$ (581,437.25)		\$ (4,176.55)	\$ 2,174,148.75
INCOME STATEMENT	9410100	Provision for Deferred Income Taxes - Utility Op I	\$ (279,367.34)			\$ (408,804.69)			\$ 31,857.13		\$ 54,681.63	\$ (1,041,755.44)
INCOME STATEMENT	▲ FERC192	Prov for Deferred Income Taxes (410.1)	\$ (279,367.34)			\$ (408,804.69)			\$ 31,857.13		\$ 54,681.63	\$ (1,041,755.44)
INCOME STATEMENT	▲ FERC149	Operating Expenses	\$ 5,758,906.50	\$ 4,206,108.50	\$ 2,903,154.00	\$ 2,874,075.75	\$ 2,250,996.00	\$ 2,889,510.75	\$ 2,750,261.75	\$ 3,582,186.50	\$ 3,867,066.00	\$ 6,013,689.00
INCOME STATEMENT	▲ FERC131	UTILITY OPERATING INCOME	\$ 135,147.77	\$ 748,199.25	\$ 456,074.09	\$ 96,579.87	\$ (349,346.22)	\$ 599,701.63	\$ 89,582.67	\$ 26,677.60	\$ (1,645,379.75)	\$ (2,332,954.25)
INCOME STATEMENT	9415000	Revenues from Merchandising, Jobbing & Contract Wor		\$ (1,428.22)	\$ (36.96)	\$ (1,765.54)	\$ (1,201.93)	\$ (25.00)	\$ (2,175.03)	\$ (854.31)	\$ (2,587.50)	\$ (342.40)
INCOME STATEMENT	▲ FERC205	Rev frm Mrchndng/Jobbng/Contrct Wrk (415)		\$ (1,428.22)	\$ (36.96)	\$ (1,765.54)	\$ (1,201.93)	\$ (25.00)	\$ (2,175.03)	\$ (854.31)	\$ (2,587.50)	\$ (342.40)
INCOME STATEMENT	9416000	Costs & Expenses of Merchandising, Jobbing & Contr	\$ 59.20	\$ 27.68		\$ 627.05	\$ 19.01	\$ 19.02	\$ 141.53	\$ 19.12	\$ 20.91	\$ 19.83
INCOME STATEMENT	▲ FERC206	Cst - Mrchndng/Jobbng/Contrct Wrk (416)	\$ 59.20	\$ 27.68		\$ 627.05	\$ 19.01	\$ 19.02	\$ 141.53	\$ 19.12	\$ 20.91	\$ 19.83
INCOME STATEMENT	▲ FERC203	Nonutility Operating Income	\$ 59.20	\$ (1,400.54)	\$ (36.96)	\$ (1,138.49)	\$ (1,182.92)	\$ (5.98)	\$ (2,033.50)	\$ (835.19)	\$ (2,566.59)	\$ (322.57)
INCOME STATEMENT	9419000	Interest & Dividend Income								\$ (1,413.77)		
INCOME STATEMENT	▲ FERC223	Interest and Dividend Income (419)								\$ (1,413.77)		
INCOME STATEMENT	9421000	Miscellaneous Nonoperating Income	\$ 193.28	\$ 196.17	\$ (802.57)	\$ (161.00)	\$ 213.65	\$ (40.00)	\$ (385.18)	\$ (730.59)	\$ (702.00)	\$ (64.00)
INCOME STATEMENT	▲ FERC225	Miscellaneous Nonoperating Income (421)	\$ 193.28	\$ 196.17	\$ (802.57)	\$ (161.00)	\$ 213.65	\$ (40.00)	\$ (385.18)	\$ (730.59)	\$ (702.00)	\$ (64.00)
INCOME STATEMENT	▲ FERC202	Other Income	\$ 252.48	\$ (1,204.37)	\$ (839.53)	\$ (1,299.49)	\$ (969.27)	\$ (45.98)	\$ (2,418.68)	\$ (2,979.55)	\$ (3,268.59)	\$ (386.57)
INCOME STATEMENT	9426100	Other Income Deductions - Donations								\$ 250.00		
INCOME STATEMENT	▲ FERC216	Donations (426.1)								\$ 250.00		
INCOME STATEMENT	9426200	Other Income Deductions - Life Insurance	\$ (53,193.42)	\$ 1,039.99		\$ (17,226.04)	\$ (24.30)		\$ (30,781.60)			\$ (7,071.78)
INCOME STATEMENT	▲ FERC217	Life Insurance (426.2)	\$ (53,193.42)	\$ 1,039.99		\$ (17,226.04)	\$ (24.30)		\$ (30,781.60)			\$ (7,071.78)
INCOME STATEMENT	9426300	Other Income Deductions - Penalties		\$ 4,000.00	\$ 4,000.00	\$ 30.09					\$ 4,000.00	
INCOME STATEMENT	▲ FERC218	Penalties (426.3)		\$ 4,000.00	\$ 4,000.00	\$ 30.09					\$ 4,000.00	
INCOME STATEMENT	9426400	Other Income Deductions - Civic/Political Activity	\$ 124.39	\$ 124.39	\$ 124.39	\$ 124.39	\$ 2,049.39	\$ 4,488.14	\$ 524.39	\$ 3,996.04	\$ 658.39	\$ 3,974.40
INCOME STATEMENT	▲ FERC219	Exp Certain Civic, Pol & Rel Activ (426.4)	\$ 124.39	\$ 124.39	\$ 124.39	\$ 124.39	\$ 2,049.39	\$ 4,488.14	\$ 524.39	\$ 3,996.04	\$ 658.39	\$ 3,974.40
INCOME STATEMENT	▲ FERC227	Other Income Deductions	\$ (53,069.03)	\$ 5,164.38	\$ 4,124.39	\$ (17,071.56)	\$ 2,025.09	\$ 4,488.14	\$ (30,257.21)	\$ 4,246.04	\$ 4,658.39	\$ (3,097.38)
INCOME STATEMENT	▲ FERC214	OTHER INCOME & DEDUCTIONS	\$ (52,816.55)	\$ 3,960.01	\$ 3,284.86	\$ (18,371.05)	\$ 1,055.82	\$ 4,442.16	\$ (32,675.89)	\$ 1,266.49	\$ 1,389.80	\$ (3,483.95)
INCOME STATEMENT	9428000	Amortization of Debt Discount & Exp	\$ 15,503.66	\$ 15,461.97	\$ 15,493.59	\$ 15,493.58	\$ 15,493.59	\$ 15,493.59	\$ 15,493.58	\$ 15,516.87	\$ 15,795.79	\$ 16,911.09
INCOME STATEMENT	▲ FERC231	Amort of Debt Discount & Expense (428)	\$ 15,503.66	\$ 15,461.97	\$ 15,493.59	\$ 15,493.58	\$ 15,493.59	\$ 15,493.59	\$ 15,493.58	\$ 15,516.87	\$ 15,795.79	\$ 16,911.09
INCOME STATEMENT	9430000	Interest on Debt to Associated Companies	\$ 137,576.47	\$ 138,797.17	\$ 138,997.89	\$ 152,514.11	\$ 165,122.56	\$ 166,000.16	\$ 181,878.63	\$ 200,060.23	\$ 201,708.11	\$ 208,492.94
INCOME STATEMENT	▲ FERC236	Interest on Debt to Assoc. Companies (430)	\$ 137,576.47	\$ 138,797.17	\$ 138,997.89	\$ 152,514.11	\$ 165,122.56	\$ 166,000.16	\$ 181,878.63	\$ 200,060.23	\$ 201,708.11	\$ 208,492.94
INCOME STATEMENT	9431000	Other Interest Expense	\$ (179.93)			\$ 63.77			\$ 64.22			\$ 233.65
INCOME STATEMENT	▲ FERC237	Other Interest Expense (431)	\$ (179.93)			\$ 63.77			\$ 64.22			\$ 233.65
INCOME STATEMENT	▲ FERC241	INTEREST CHARGES	\$ 152,900.20	\$ 154,259.14	\$ 154,491.48	\$ 168,071.45	\$ 180,616.16	\$ 181,493.73	\$ 197,436.42	\$ 215,577.11	\$ 217,503.91	\$ 225,637.67
INCOME STATEMENT	▲ FERC130	INCOME BEFORE EXTRAORDINARY INCOME	\$ 235,231.42	\$ 906,418.38	\$ 613,850.44	\$ 246,280.28	\$ (167,674.23)	\$ 785,637.56	\$ 254,343.20	\$ 243,521.20	\$ (1,426,486.13)	\$ (2,110,800.50)
INCOME STATEMENT	▲ FERC129	NET INCOME	\$ 235,231.42	\$ 906,418.38	\$ 613,850.44	\$ 246,280.28	\$ (167,674.23)	\$ 785,637.56	\$ 254,343.20	\$ 243,521.20	\$ (1,426,486.13)	\$ (2,110,800.50)
INCOME STATEMENT	▲ FERC140	INCOME STATEMENT	\$ 235,231.42	\$ 906,418.38	\$ 613,850.44	\$ 246,280.28	\$ (167,674.23)	\$ 785,637.56	\$ 254,343.20	\$ 243,521.20	\$ (1,426,486.13)	\$ (2,110,800.50)

Company: Delta Natural Gas Company, Inc.

Witness: Brown, John **Title:** State President

Case No. 2024-00346

FIRST PSC DATA REQUEST

DATED NOVEMBER 8, 2024

14. For gas operations, provide the following information concerning the costs for the preparation of this case:

a. A detailed schedule of expenses incurred to date for the following categories:

- (1) Accounting;
- (2) Engineering;
- (3) Legal;
- (4) Consultants; and
- (5) Other Expenses (Identify separately).

b. For each category identified in Item 14a, the schedule should include the date of each transaction, check number or other document reference, the vendor, the hours worked, the rates per hour, amount, a description of the services performed, and the account number in which the expenditure was recorded. Provide copies of contracts or other documentation that support charges incurred in the preparation of this case. Identify any costs incurred for this case that occurred during the base period.

c. An itemized estimate of the total cost to be incurred for this case. Expenses should be broken down into the same categories as identified in Item 14a, with an estimate of the hours to be worked and the rates per hour. Include a detailed explanation of how the estimate was determined, along with all supporting workpapers and calculations.

d. Provide monthly updates of the actual costs incurred in conjunction with this rate case, reported in the manner requested in Items 14a and 14b, and a cumulative total of cost incurred to date for each category. Updates will be due when Delta files its monthly financial statements

with the Commission, through the month of the public hearing.

Response:

- a. See attached.
- b. See attached.
- c. See attached. Delta's estimates are based on historical data and discussions with the service providers and consultants.
- d. Delta will provide monthly updates as requested.

February 5, 2025 Supplemental Response:

- d. See attached.

Delta Natural Gas Company, Inc.
 Case No. 2024-00346
 Schedule of Rate Case Preparation Costs
 Response to PSC/AG Order
 Dated 3/5/24-2/4/2025

Date	Invoice #	Vendor Name	Hours (1)	Rate/Hr.	Amount	Description	Object Name	WBS Element	Cost Element	Cost Element Name
5/1/2024	ID-5/1/2024	The Prime Group	12	\$175	\$2,100.00	Consulting/Depreciation Study	2024 Delta Rate Case Expenses	2024DELTARATECASE	5303220	CONSULTANT SERVICES
6/3/2024	062024-1	The Prime Group	1	\$200	\$200.00	Larry Feltner Participation on May Rate Case Strategy	2024 Delta Rate Case Expenses	2024DELTARATECASE	5303220	CONSULTANT SERVICES
6/3/2024	062024-1	The Prime Group	7	\$175	\$1,225.00	Eric Blake Assisting with Depreciation Study	2024 Delta Rate Case Expenses	2024DELTARATECASE	5303220	CONSULTANT SERVICES
6/3/2024	062024-1	The Prime Group	5	\$175	\$875.00	Eric Blake Consulting/May Assist/Lead-Lag Study	2024 Delta Rate Case Expenses	2024DELTARATECASE	5303220	CONSULTANT SERVICES
6/3/2024	062024-1	The Prime Group	1	\$230	\$230.00	Steve Seeyle May participation/Rate Case Strategy	2024 Delta Rate Case Expenses	2024DELTARATECASE	5303220	CONSULTANT SERVICES
6/3/2024	062024-1	The Prime Group	6	\$230	\$1,380.00	Steve Seeyle May Assisting/Depreciation Study	2024 Delta Rate Case Expenses	2024DELTARATECASE	5303220	CONSULTANT SERVICES
6/3/2024	062024-1	The Prime Group	10	\$230	\$2,300.00	Steve Seeyle May Assisting/Lead-Lag Study	2024 Delta Rate Case Expenses	2024DELTARATECASE	5303220	CONSULTANT SERVICES
7/1/2024	072024-1	The Prime Group	2	\$175	\$350.00	Eric Blake/June Assisting/Depreciation Study	2024 Delta Rate Case Expenses	2024DELTARATECASE	5303220	CONSULTANT SERVICES
7/1/2024	072024-1	The Prime Group	1	\$175	\$175.00	Eric Blake/June Assisting/Lead-Lag Study	2024 Delta Rate Case Expenses	2024DELTARATECASE	5303220	CONSULTANT SERVICES
7/1/2024	072024-1	The Prime Group	2	\$175	\$350.00	Eric Blake/June Assisting/Testimony	2024 Delta Rate Case Expenses	2024DELTARATECASE	5303220	CONSULTANT SERVICES
8/1/2024	082024-1	The Prime Group	6	\$175	\$1,050.00	Jeff Wernert/July Consulting/Lead Lag-Depreciation	2024 Delta Rate Case Expenses	2024DELTARATECASE	5302220	CONSULTANT SERVICES
10/1/2024	102024-1	The Prime Group	3.5	\$200	\$700.00	Larry Feltner/September Consulting/Rate Case	2024 Delta Rate Case Expenses	2024DELTARATECASE	5302220	CONSULTANT SERVICES
10/1/2024	102024-1	The Prime Group	9.5	\$175	\$1,662.50	Jeff Wernert/September Consulting/Rate Case	2024 Delta Rate Case Expenses	2024DELTARATECASE	5302220	CONSULTANT SERVICES
11/1/2024	112024-1	The Prime Group	38.5	\$200	\$7,700.00	Larry Feltner/October Consulting/Rate Case	2024 Delta Rate Case Expenses	2024DELTARATECASE	5302220	CONSULTANT SERVICES
11/1/2024	112024-1	The Prime Group	33	\$175	\$5,775.00	Jeff Wernert/October Consulting/Rate Case	2024 Delta Rate Case Expenses	2024DELTARATECASE	5302220	CONSULTANT SERVICES
11/1/2024	112024-1	The Prime Group			\$100.50	Mileage Occurred from 10/4/24 Lexington Meeting (150 miles @ 0.67/mile)	2024 Delta Rate Case Expenses	2024DELTARATECASE	5302220	CONSULTANT SERVICES
11/1/2024	112024-1	The Prime Group			\$13.00	Parking Associated wit 10/4/24 Lexington Meeting	2024 Delta Rate Case Expenses	2024DELTARATECASE	5302220	CONSULTANT SERVICES
12/1/2024	122024-1	The Prime Group	79.5	\$200	\$15,900.00	Larry Feltner/November Consulting/Rate Case	2024 Delta Rate Case Expenses	2024DELTARATECASE	5302220	CONSULTANT SERVICES
12/1/2024	122024-1	The Prime Group	43	\$175	\$7,525.00	Jeff Wernert/November Consulting/Rate Case	2024 Delta Rate Case Expenses	2024DELTARATECASE	5302220	CONSULTANT SERVICES
1/1/2025	012025-1	The Prime Group	12.5	\$200	\$2,500.00	Larry Feltner/December Consulting/Rate Case	2024 Delta Rate Case Expenses	2024DELTARATECASE	5302220	CONSULTANT SERVICES
1/1/2025	012025-1	The Prime Group	17	\$175	\$2,975.00	Jeff Wernert/December Consulting/Rate Case	2024 Delta Rate Case Expenses	2024DELTARATECASE	5302220	CONSULTANT SERVICES
2/1/2025	022025-1	The Prime Group	14	\$200	\$2,800.00	Larry Feltner/January Consulting/Rate Case	2024 Delta Rate Case Expenses	2024DELTARATECASE	5302220	CONSULTANT SERVICES
2/1/2025	022025-1	The Prime Group	13	\$175	\$2,275.00	Jeff Wernert/January Consulting/Rate Case	2024 Delta Rate Case Expenses	2024DELTARATECASE	5302220	CONSULTANT SERVICES
The Prime Group Total					\$60,161.00					
1/9/2025	#001	P. MOUL & ASSOCIATES	110	\$350	\$38,500	Paul Moul/October, November Consulting/Rate Case	2024 Delta Rate Case Expenses	2024DELTARATECASE	5303310	CONSULTANT SERVICES
1/9/2025	#001	P. MOUL & ASSOCIATES	16.25	\$96	\$1,560	Clerical/October, November Consulting/Rate Case	2024 Delta Rate Case Expenses	2024DELTARATECASE	5303310	CONSULTANT SERVICES
P. MOUL & ASSOCIATES					\$40,060					

Date	Invoice #	Vendor Name	Hours (1)	Rate/Hr.	Amount	Description	Object Name	WBS Element	Cost Element	Cost Element Name
3/5/2024	1038601	Stoll Keenon & Ogden	0.30	\$415	\$124.50	PROFESSIONAL LEGAL SERVICE - MEMBER	2024 DELTA RATE CASE EXPENSES	2024DELTARATECASE	5303220	LEGAL SERVICE
3/5/2024	1038601	Stoll Keenon & Ogden			-\$12.45	COURTESY REDUCTION	2024 DELTA RATE CASE EXPENSES	2024DELTARATECASE	5303220	LEGAL SERVICE
5/3/2024	1043982	Stoll Keenon & Ogden	0.20	\$415	\$83.00	PROFESSIONAL LEGAL SERVICE - MEMBER	2024 DELTA RATE CASE EXPENSES	2024DELTARATECASE	5303220	LEGAL SERVICE
5/3/2024	1043982	Stoll Keenon & Ogden	0.30	\$310	\$93.00	PROFESSIONAL LEGAL SERVICE - PARALEGAL	2024 DELTA RATE CASE EXPENSES	2024DELTARATECASE	5303220	LEGAL SERVICE
5/3/2024	1043982	Stoll Keenon & Ogden	0.20	\$310	\$62.00	PROFESSIONAL LEGAL SERVICE - PARALEGAL	2024 DELTA RATE CASE EXPENSES	2024DELTARATECASE	5303220	LEGAL SERVICE
5/3/2024	1043982	Stoll Keenon & Ogden	0.80	\$415	\$332.00	PROFESSIONAL LEGAL SERVICE - MEMBER	2024 DELTA RATE CASE EXPENSES	2024DELTARATECASE	5303220	LEGAL SERVICE
5/3/2024	1043982	Stoll Keenon & Ogden	0.50	\$310	\$155.00	PROFESSIONAL LEGAL SERVICE - PARALEGAL	2024 DELTA RATE CASE EXPENSES	2024DELTARATECASE	5303220	LEGAL SERVICE
5/3/2024	1043982	Stoll Keenon & Ogden	0.30	\$415	\$124.50	PROFESSIONAL LEGAL SERVICE - MEMBER	2024 DELTA RATE CASE EXPENSES	2024DELTARATECASE	5303220	LEGAL SERVICE
5/3/2024	1043982	Stoll Keenon & Ogden	2.30	\$415	\$954.50	PROFESSIONAL LEGAL SERVICE - MEMBER	2024 DELTA RATE CASE EXPENSES	2024DELTARATECASE	5303220	LEGAL SERVICE
5/3/2024	1043982	Stoll Keenon & Ogden	0.20	\$320	\$64.00	PROFESSIONAL LEGAL SERVICE - ASSOCIATE	2024 DELTA RATE CASE EXPENSES	2024DELTARATECASE	5303220	LEGAL SERVICE
5/3/2024	1043982	Stoll Keenon & Ogden			-\$186.80	COURTESY REDUCTION	2024 DELTA RATE CASE EXPENSES	2024DELTARATECASE	5303220	LEGAL SERVICE
6/5/2024	1046586	Stoll Keenon & Ogden	0.20	\$415	\$83.00	PROFESSIONAL LEGAL SERVICE - MEMBER	2024 DELTA RATE CASE EXPENSES	2024DELTARATECASE	5303220	LEGAL SERVICE
6/5/2024	1046586	Stoll Keenon & Ogden	0.30	\$415	\$124.50	PROFESSIONAL LEGAL SERVICE - MEMBER	2024 DELTA RATE CASE EXPENSES	2024DELTARATECASE	5303220	LEGAL SERVICE
6/5/2024	1046586	Stoll Keenon & Ogden	1.20	\$415	\$498.00	PROFESSIONAL LEGAL SERVICE - MEMBER	2024 DELTA RATE CASE EXPENSES	2024DELTARATECASE	5303220	LEGAL SERVICE
6/5/2024	1046586	Stoll Keenon & Ogden	0.30	\$320	\$96.00	PROFESSIONAL LEGAL SERVICE - ASSOCIATE	2024 DELTA RATE CASE EXPENSES	2024DELTARATECASE	5303220	LEGAL SERVICE
6/5/2024	1046586	Stoll Keenon & Ogden	0.20	\$415	\$83.00	PROFESSIONAL LEGAL SERVICE - MEMBER	2024 DELTA RATE CASE EXPENSES	2024DELTARATECASE	5303220	LEGAL SERVICE
6/5/2024	1046586	Stoll Keenon & Ogden	0.90	\$320	\$288.00	PROFESSIONAL LEGAL SERVICE - ASSOCIATE	2024 DELTA RATE CASE EXPENSES	2024DELTARATECASE	5303220	LEGAL SERVICE
6/5/2024	1046586	Stoll Keenon & Ogden	1.30	\$0	\$0.00	PROFESSIONAL LEGAL SERVICE - MEMBER	2024 DELTA RATE CASE EXPENSES	2024DELTARATECASE	5303220	LEGAL SERVICE
6/5/2024	1046586	Stoll Keenon & Ogden	0.60	\$320	\$192.00	PROFESSIONAL LEGAL SERVICE - ASSOCIATE	2024 DELTA RATE CASE EXPENSES	2024DELTARATECASE	5303220	LEGAL SERVICE
6/5/2024	1046586	Stoll Keenon & Ogden	1.70	\$310	\$527.00	PROFESSIONAL LEGAL SERVICE - PARALEGAL	2024 DELTA RATE CASE EXPENSES	2024DELTARATECASE	5303220	LEGAL SERVICE
6/5/2024	1046586	Stoll Keenon & Ogden	3.80	\$310	\$1,178.00	PROFESSIONAL LEGAL SERVICE - PARALEGAL	2024 DELTA RATE CASE EXPENSES	2024DELTARATECASE	5303220	LEGAL SERVICE
6/5/2024	1046586	Stoll Keenon & Ogden	1.8	\$415	\$747.00	PROFESSIONAL LEGAL SERVICE - MEMBER	2024 DELTA RATE CASE EXPENSES	2024DELTARATECASE	5303220	LEGAL SERVICE
6/5/2024	1046586	Stoll Keenon & Ogden	1.7	\$320	\$544.00	PROFESSIONAL LEGAL SERVICE - ASSOCIATE	2024 DELTA RATE CASE EXPENSES	2024DELTARATECASE	5303220	LEGAL SERVICE
6/5/2024	1046586	Stoll Keenon & Ogden	1	\$415	\$415.00	PROFESSIONAL LEGAL SERVICE - MEMBER	2024 DELTA RATE CASE EXPENSES	2024DELTARATECASE	5303220	LEGAL SERVICE
6/5/2024	1046586	Stoll Keenon & Ogden	1.1	\$320	\$352.00	PROFESSIONAL LEGAL SERVICE - ASSOCIATE	2024 DELTA RATE CASE EXPENSES	2024DELTARATECASE	5303220	LEGAL SERVICE
6/5/2024	1046586	Stoll Keenon & Ogden	1.7	\$310	\$527.00	PROFESSIONAL LEGAL SERVICE - PARALEGAL	2024 DELTA RATE CASE EXPENSES	2024DELTARATECASE	5303220	LEGAL SERVICE

1/13/2025	1066797	Stoll Keenon & Ogden	1.90	\$365	\$693.50	PROFESSIONAL LEGAL SERVICE - MEMBER	2024 DELTA RATE CASE EXPENSES	2024DELTARATECASE	5303220	LEGAL SERVICE
1/13/2025	1066797	Stoll Keenon & Ogden	3.10	\$415	\$1,286.50	PROFESSIONAL LEGAL SERVICE - MEMBER	2024 DELTA RATE CASE EXPENSES	2024DELTARATECASE	5303220	LEGAL SERVICE
1/13/2025	1066797	Stoll Keenon & Ogden	4.40	\$310	\$1,364.00	PROFESSIONAL LEGAL SERVICE - PARALEGAL	2024 DELTA RATE CASE EXPENSES	2024DELTARATECASE	5303220	LEGAL SERVICE
1/13/2025	1066797	Stoll Keenon & Ogden	1.90	\$365	\$693.50	PROFESSIONAL LEGAL SERVICE - MEMBER	2024 DELTA RATE CASE EXPENSES	2024DELTARATECASE	5303220	LEGAL SERVICE
1/13/2025	1066797	Stoll Keenon & Ogden			-\$6,938.15	COURTESY REDUCTION	2024 DELTA RATE CASE EXPENSES	2024DELTARATECASE	5303220	LEGAL SERVICE
					\$184,012.75					
Stoll Keenon & Ogden Total										

Date	Invoice #	Vendor Name	Hours (1)	Rate/Hr.	Amount	Description	Object Name	WBS Element	Cost Element	Cost Element Name
6/12/2024	313135	Secretary of State			\$10.00	Certificate of Existence	2024 DELTA RATE CASE EXPENSES	2024DELTARATECASE	5310031	State Authorization
11/25/2024		United States Postal Service			\$19.86	Certified Mail - Special Contract Customers	2024 DELTA RATE CASE EXPENSES	2024DELTARATECASE		
12/16/2024	00001	KY Press Service			\$160,017.84	Newspaper Notices for Rate Case	2024 DELTA RATE CASE EXPENSES	2024DELTARATECASE		
Total Delta Expenses										
					\$160,047.70					

Date	Invoice #	Vendor Name	Hours (1)	Rate/Hr.	Amount	Description	Object Name	WBS Element	Cost Element	Cost Element Name
9/6/2024	5161609062024	Regulated Capital Consultants	3.9375	\$3,120	\$12,285.00	P. FISCHER/CONSULTING WORK RELATED TO RATE CASE	2024 DELTA RATE CASE EXPENSES	2024DELTARATECASE	5303310	CONSULTING
9/6/2024	5161609062024	Regulated Capital Consultants	0.125	\$3,120	\$390.00	T. SYNER/CONSULTING WORK RELATED TO RATE CASE	2024 DELTA RATE CASE EXPENSES	2024DELTARATECASE	5303310	CONSULTING
9/13/2024	5161609132024	Regulated Capital Consultants	0.09375	\$3,120	\$292.50	M. DIBBLE/CONSULTING WORK RELATED TO RATE CASE	2024 DELTA RATE CASE EXPENSES	2024DELTARATECASE	5303310	CONSULTING
9/13/2024	5161609132024	Regulated Capital Consultants	1.5	\$3,120	\$4,680.00	P. FISCHER/CONSULTING WORK RELATED TO RATE CASE	2024 DELTA RATE CASE EXPENSES	2024DELTARATECASE	5303310	CONSULTING
9/13/2024	5161609132024	Regulated Capital Consultants	0.125	\$3,120	\$390.00	T. SYNER/CONSULTING WORK RELATED TO RATE CASE	2024 DELTA RATE CASE EXPENSES	2024DELTARATECASE	5303310	CONSULTING
9/20/2024	5161609202024	Regulated Capital Consultants	0.8125	\$3,120	\$2,535.00	P. FISCHER/CONSULTING WORK RELATED TO RATE CASE	2024 DELTA RATE CASE EXPENSES	2024DELTARATECASE	5303310	CONSULTING
9/27/2024	5161609272024	Regulated Capital Consultants	1.5625	\$3,120	\$4,875.00	P. FISCHER/CONSULTING WORK RELATED TO RATE CASE	2024 DELTA RATE CASE EXPENSES	2024DELTARATECASE	5303310	CONSULTING
10/4/2024	5161610042024	Regulated Capital Consultants	1.125	\$3,120	\$3,510.00	P. FISCHER/CONSULTING WORK RELATED TO RATE CASE	2024 DELTA RATE CASE EXPENSES	2024DELTARATECASE	5303310	CONSULTING
10/11/2024	5161610112024	Regulated Capital Consultants	0.09375	\$3,120	\$292.50	M. DIBBLE/CONSULTING WORK RELATED TO RATE CASE	2024 DELTA RATE CASE EXPENSES	2024DELTARATECASE	5303310	CONSULTING
10/11/2024	5161610112024	Regulated Capital Consultants	1.125	\$3,120	\$3,510.00	P. FISCHER/CONSULTING WORK RELATED TO RATE CASE	2024 DELTA RATE CASE EXPENSES	2024DELTARATECASE	5303310	CONSULTING
10/18/2024	5161610182024	Regulated Capital Consultants	2.3125	\$3,120	\$7,215.00	P. FISCHER/CONSULTING WORK RELATED TO RATE CASE	2024 DELTA RATE CASE EXPENSES	2024DELTARATECASE	5303310	CONSULTING
10/25/2024	5161610252024	Regulated Capital Consultants	1.5	\$3,120	\$4,680.00	P. FISCHER/CONSULTING WORK RELATED TO RATE CASE	2024 DELTA RATE CASE EXPENSES	2024DELTARATECASE	5303310	CONSULTING
11/1/2024	5161611012024	Regulated Capital Consultants	1.875	\$3,120	\$5,850.00	P. FISCHER/CONSULTING WORK RELATED TO RATE CASE	2024 DELTA RATE CASE EXPENSES	2024DELTARATECASE	5303310	CONSULTING
11/8/2024	5161611082024	Regulated Capital Consultants	0.8125	\$3,120	\$2,535.00	P. FISCHER/CONSULTING WORK RELATED TO RATE CASE	2024 DELTA RATE CASE EXPENSES	2024DELTARATECASE	5303310	CONSULTING
11/15/2024	5161611152024	Regulated Capital Consultants	0.0625	\$3,120	\$195.00	P. FISCHER/CONSULTING WORK RELATED TO RATE CASE	2024 DELTA RATE CASE EXPENSES	2024DELTARATECASE	5303310	CONSULTING
11/22/2024	5161611222024	Regulated Capital Consultants	0.46875	\$3,120	\$1,462.50	P. FISCHER/CONSULTING WORK RELATED TO RATE CASE	2024 DELTA RATE CASE EXPENSES	2024DELTARATECASE	5303310	CONSULTING
11/29/2024	5161611292024	Regulated Capital Consultants	0.025	\$3,120	\$780.00	P. FISCHER/CONSULTING WORK RELATED TO RATE CASE	2024 DELTA RATE CASE EXPENSES	2024DELTARATECASE	5303310	CONSULTING
12/6/2024	5161612062024	Regulated Capital Consultants	0.28125	\$3,120	\$877.50	P. FISCHER/CONSULTING WORK RELATED TO RATE CASE	2024 DELTA RATE CASE EXPENSES	2024DELTARATECASE	5303310	CONSULTING
12/13/2024	5161612132024	Regulated Capital Consultants	0.0625	\$3,120	\$195.00	P. FISCHER/CONSULTING WORK RELATED TO RATE CASE	2024 DELTA RATE CASE EXPENSES	2024DELTARATECASE	5303310	CONSULTING
12/20/2024	5161612202024	Regulated Capital Consultants	1.40625	\$3,120	\$4,387.50	P. FISCHER/CONSULTING WORK RELATED TO RATE CASE	2024 DELTA RATE CASE EXPENSES	2024DELTARATECASE	5303310	CONSULTING
12/27/2024	5161612272024	Regulated Capital Consultants	1.5	\$3,120	\$4,680.00	P. FISCHER/CONSULTING WORK RELATED TO RATE CASE	2024 DELTA RATE CASE EXPENSES	2024DELTARATECASE	5303310	CONSULTING
1/3/2025	5161601032025	Regulated Capital Consultants	0.0625	\$3,120	\$195.00	P. FISCHER/CONSULTING WORK RELATED TO RATE CASE	2024 DELTA RATE CASE EXPENSES	2024DELTARATECASE	5303310	CONSULTING
1/17/2025	5161601172025	Regulated Capital Consultants	0.3125	\$3,120	\$975.00	P. FISCHER/CONSULTING WORK RELATED TO RATE CASE	2024 DELTA RATE CASE EXPENSES	2024DELTARATECASE	5303310	CONSULTING
1/21/2025	5161601242025	Regulated Capital Consultants	1.5625	\$3,120	\$4,875.00	P. FISCHER/CONSULTING WORK RELATED TO RATE CASE	2024 DELTA RATE CASE EXPENSES	2024DELTARATECASE	5303310	CONSULTING
Regulated Capital Consultants Total						\$71,662.50				
TOTAL EXPENSES						\$515,943.95				

STOLL · KEENON · OGDEN
PLLC
300 West Vine Street
Suite 2100
Lexington, Kentucky 40507-1801
(859) 231-3000
Tax Id # 61-0421389
March 5, 2024

Delta Natural Gas Company, Inc.
Attn: John Brown, President
3617 Lexington Road
Winchester KY 40391

INVOICE NO.: 1038601
SKO File No.: 5522/181843

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: [REDACTED]
Account Number: [REDACTED]

Please reference your account and invoice numbers.
Email remittance to payments@skofirm.com

Re: 2024 Rate Case

Delta Natural Gas Company
Attn: Donna Stoneking
3617 Lexington Road
Winchester, KY 40391

Company Code 1600
Payment due upon receipt
Vendor # 400001509

Our Reference: 005522/181843/MLB/2402
Fees rendered this bill

\$ 112.05

Total Current Charges This Matter

\$ 112.05

STOLL · KEENON · OGDEN

PLLC

300 West Vine Street

Suite 2100

Lexington, Kentucky 40507-1801

(859) 231-3000

Tax Id # 61-0421389

March 5, 2024

Delta Natural Gas Company, Inc.

Attn: John Brown, President

3617 Lexington Road

Winchester KY 40391

INVOICE NO.: 1038601
SKO File No.: 5522/181843

Delta Natural Gas Company

Attn: Donna Stoneking

3617 Lexington Road

Winchester, KY 40391

Company Code 1600

Payment due upon receipt

Vendor # 400001509

MATTER NAME: 2024 Rate Case

TOTAL FEES FOR PROFESSIONAL SERVICES PER ATTACHED 124.50

COURTESY DISCOUNT (12.45) ✓

TOTAL CHARGES FOR EXPENSES AND OTHER SERVICES PER ATTACHED 0.00

INVOICE TOTAL \$ 112.05

TOTAL BALANCE DUE \$112.05

BILL DATE: March 5, 2024

Delta Natural Gas Company, Inc.
 Attn: John Brown, President
 3617 Lexington Road
 Winchester, KY 40391

2024 Rate Case

LEGAL FEES

<u>DATE</u>	<u>IND</u>	<u>DESCRIPTION OF SERVICE</u>	<u>HOURS</u>	<u>RATE</u>	<u>AMOUNT</u>
02/26/24	MLB	Review proposed data response format; emails with J. Brown regarding format and rate case planning meetings	0.30	415.00	\$ 124.50
SUBTOTAL			0.30		\$124.50

EXPENSES AND OTHER SERVICES

<u>DATE</u>	<u>DESCRIPTION</u>	<u>AMOUNT</u>
SUBTOTAL		0.00
GRAND TOTAL:		\$124.50

ATTORNEY/PARALEGAL SUMMARY

<u>TIMEKEEPER</u>	<u>RANK</u>	<u>HOURS</u>	<u>RATE</u>	<u>AMOUNT</u>
M. Braun	Member	0.30	415.00	\$124.50

STOLL · KEENON · OGDEN

PLLC

300 West Vine Street

Suite 2100

Lexington, Kentucky 40507-1801

(859) 231-3000

Tax Id # 61-0421389

May 3, 2024

Delta Natural Gas Company, Inc.

Attn: John Brown, President

3617 Lexington Road

Winchester KY 40391

INVOICE NO.: 1043982

SKO File No.: 5522/181843

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: [REDACTED]

Account Number: [REDACTED]

Please reference your account and invoice numbers.

Email remittance to payments@skofirm.com

Re: 2024 Rate Case

Delta Natural Gas Company

Attn: Donna Stoneking

3617 Lexington Road

Winchester, KY 40391

Company Code 1600

Payment due upon receipt

Vendor # 400001509

Our Reference: 005522/181843/MLB/2402

Fees rendered this bill

\$ 1,681.20

Total Current Charges This Matter

\$ 1,681.20

Balance as of 03/05/24	\$112.05
Less credits (payments, adjustments)	\$0.00
Balance due on prior billings	\$112.05
Total Amount Due This Matter	\$1,793.25

STOLL · KEENON · OGDEN
 PLLC
 300 West Vine Street
 Suite 2100
 Lexington, Kentucky 40507-1801
 (859) 231-3000
 Tax Id # 61-0421389
 May 3, 2024

Delta Natural Gas Company, Inc.
 Attn: John Brown, President
 3617 Lexington Road
 Winchester KY 40391

INVOICE NO.: 1043982
 SKO File No.: 5522/181843

Delta Natural Gas Company
 Attn: Donna Stoneking
 3617 Lexington Road
 Winchester, KY 40391

Company Code 1600
 Payment due upon receipt
 Vendor # 400001509

MATTER NAME: 2024 Rate Case

TOTAL FEES FOR PROFESSIONAL SERVICES PER ATTACHED 1,868.00

COURTESY DISCOUNT (186.80) ✓

TOTAL CHARGES FOR EXPENSES AND OTHER SERVICES PER ATTACHED 0.00

INVOICE TOTAL \$ 1,681.20

BALANCE DUE from previous statements:

Bill Date	Invoice	Outstanding Amount
03/05/24	1038601	112.05

Total Balance Due on Previous Statements: \$ 112.05

TOTAL BALANCE DUE \$1,793.25

STOLL · KEENON · OGDEN

PLLC

300 West Vine Street

Suite 2100

Lexington, Kentucky 40507-1801

(859) 231-3000

Tax Id # 61-0421389

January 13, 2025

Delta Natural Gas Company, Inc.

Attn: John Brown, President

3617 Lexington Road

Winchester KY 40391

INVOICE NO.: 1066797
SKO File No.: 5522/181843

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: [REDACTED]

Account Number: [REDACTED]

Please reference your account and invoice numbers.

Email remittance to payments@skofirm.com

Re: 2024 Rate Case

Delta Natural Gas Company

Attn: Donna Stoneking

3617 Lexington Road

Winchester, KY 40391

Company Code 1600

Payment due upon receipt

Vendor # 400001509

Our Reference: 005522/181843/MLB/2402

Fees rendered this bill

\$ 62,443.35

Total Current Charges This Matter

\$ 62,443.35

STOLL · KEENON · OGDEN

PLLC

300 West Vine Street

Suite 2100

Lexington, Kentucky 40507-1801

(859) 231-3000

Tax Id # 61-0421389

January 13, 2025

Delta Natural Gas Company, Inc.
Attn: John Brown, President
3617 Lexington Road
Winchester KY 40391

INVOICE NO.: 1066797
SKO File No.: 5522/181843

Delta Natural Gas Company
Attn: Donna Stoneking
3617 Lexington Road
Winchester, KY 40391

Company Code 1600
Payment due upon receipt
Vendor # 400001509

MATTER NAME: 2024 Rate Case

TOTAL FEES FOR PROFESSIONAL SERVICES PER ATTACHED 69,381.50

COURTESY DISCOUNT (6,938.15)

TOTAL CHARGES FOR EXPENSES AND OTHER SERVICES PER ATTACHED 0.00

INVOICE TOTAL \$ 62,443.35

TOTAL BALANCE DUE \$62,443.35

BILL DATE: January 13, 2025

Delta Natural Gas Company, Inc.
 Attn: John Brown, President
 3617 Lexington Road
 Winchester, KY 40391

2024 Rate Case**LEGAL FEES**

DATE	IND	DESCRIPTION OF SERVICE	HOURS	RATE	AMOUNT
12/01/24	MLB	Emails with PSC counsel regarding technical conference; work on data responses	0.40	415.00	\$ 166.00
12/01/24	MEW	Reviewed and edited PSC 1 DRs on CIMP	0.90	365.00	328.50
12/02/24	MLB	Review confidentiality agreement and send to AG; work on responses to Commission Staff's First Request for Information	3.40	415.00	1,411.00
12/02/24	MML	Confer with M. Braun and begin to work on data responses to PSC's first data requests	0.90	310.00	279.00
12/02/24	MEW	Reviewed and edited DR responses on CIMP	1.40	365.00	511.00
12/03/24	MLB	Work on responses to Commission Staff's First Request for Information; work on confidentiality issues	3.70	415.00	1,535.50
12/03/24	MML	Work on responses and support to PSC's first data requests; confer with M. Braun; draft verifications and status chart	2.60	310.00	806.00
12/03/24	ESC	Drafted petition for confidential protection regarding information provided in response to Commission Staff's First Request for Information	1.10	320.00	352.00
12/03/24	MEW	Emailed with client re confidential items; Reviewed and edited DRs on CIMP	1.70	365.00	620.50
12/04/24	MLB	Work on responses to Commission Staff's First Request for Information; advise regarding confidentiality	2.60	415.00	1,079.00

DATE	IND	DESCRIPTION OF SERVICE	HOURS	RATE	AMOUNT
12/04/24	MML	Work on responses and support to PSC's first data requests; confer with M. Braun and M. Wimberly	3.00	310.00	930.00
12/04/24	MEW	Discussed DR responses with Ms. Loy; Reviewed and edited DR responses on CIMP	2.50	365.00	912.50
12/05/24	MLB	Review data responses; work on confidentiality issues; review procedural schedule	2.60	415.00	1,079.00
12/05/24	MML	Work on responses and support to PSC's first data requests; confer with M. Braun and M. Wimberly	4.00	310.00	1,240.00
12/05/24	ESC	Research Commission precedent on confidentiality and revised petition for confidential protection to accompany Delta's Response to Commission Staff's Initial Request for Information	1.40	320.00	448.00
12/05/24	MEW	Emailed with Mr. Brown re DRs; Discussed confidentiality with Ms. Childress; Reviewed and edited DR responses on CIMP; Discussed DRs with Ms. Loy	2.90	365.00	1,058.50
12/06/24	MLB	Work on responses to Commission Staff's First Request for Information; emails regarding closure of Swift Creek Courier newspaper	1.80	415.00	747.00
12/06/24	MEW	Reviewed and drafted responses to PSC DR 1; Emailed with client re responses to PSC DR 1; Discussed PSC DR 1 with SKO team	5.90	365.00	2,153.50
12/06/24	ESC	Reviewed draft responses to Commission Staff's Initial Request for Information; corresponded with client and rate case team re same	3.90	320.00	1,248.00
12/06/24	MML	Review, revise and work on finalizing responses and support to PSC's first data requests; communications with M. Braun and M. Wimberly; communications with Kentucky Press regarding Swift Creek Courier closure; calendar PSC order	5.70	310.00	1,767.00
12/07/24	MLB	Work on responses to Commission Staff's First Request for Information; draft filing letter	3.80	415.00	1,577.00

DATE	IND	DESCRIPTION OF SERVICE	HOURS	RATE	AMOUNT
12/07/24	MEW	Reviewed and edited final DR responses; Emailed with SKO team re DR responses; Emailed with client re DR responses	2.60	365.00	949.00
12/07/24	MML	Review, revise and work on finalizing responses and support to PSC's first data requests; communications with M. Braun and M. Wimberly	5.80	310.00	1,798.00
12/07/24	ESC	Reviewed draft responses to Commission Staff's Initial Request for Information; corresponded with client and rate case team re same	1.40	320.00	448.00
12/08/24	MLB	Work on responses to Commission Staff's First Request for Information; emails with client team regarding status	2.70	415.00	1,120.50
12/08/24	MML	Review, revise and work on finalizing responses and support to PSC's first data requests; communications with M. Braun and M. Wimberly	2.20	310.00	682.00
12/08/24	MEW	Reviewed and edited final DR responses	1.60	365.00	584.00
12/09/24	MLB	Work on responses to Commission Staff's First Request for Information; file same; calls with client	2.60	415.00	1,079.00
12/09/24	MML	Review, revise and finalize responses and support to PSC's first data requests, including confidential materials; communications with M. Braun and M. Wimberly; additional email with Kentucky Press regarding Swift Creek Courier; work with additional excel spreadsheets	7.20	310.00	2,232.00
12/09/24	ESC	Reviewed final drafts of discovery responses for Commission Staff's Initial Request for Information	1.20	320.00	384.00
12/09/24	MEW	Discussed DRs with Ms. Loy; Reviewed DRs in CIMP and M drive	0.70	365.00	255.50
12/10/24	MLB	Emails with M. Moore and J. Brown regarding technical conference	0.30	415.00	124.50
12/10/24	MML	Work with excel spreadsheets and supplemental filing related to PSC DR	0.80	310.00	248.00

DATE	IND	DESCRIPTION OF SERVICE	HOURS	RATE	AMOUNT
		54; communications with M. Braun and M. Wimberly			
12/11/24	MLB	Prepare and file supplemental response to PSC 1-54; emails with J. Brown regarding technical conference	0.70	415.00	290.50
12/11/24	MML	Review excel files and finalize supplemental response to PSC 54 for filing; communications with M. Braun	0.90	310.00	279.00
12/12/24	MLB	Review Smith motion to intervene and discuss response to same with J. Brown; emails with L. Cook regarding confidentiality agreement	0.50	415.00	207.50
12/12/24	MEW	Reviewed David Owen Motion to Intervene; Drafted Objection to Motion to Intervene	0.70	365.00	255.50
12/12/24	MML	Communication with M. Braun; prepare confidential materials from application and PSC's first data request for transmission to AG	0.50	310.00	155.00
12/13/24	MLB	Review and revise response to Smith motion for intervention; review public comment by Clay County Attorney	0.50	415.00	207.50
12/13/24	MEW	Edited response to Smith intervention; Emailed client re response to Smith intervention	0.50	365.00	182.50
12/15/24	MLB	Emails with J. Brown regarding technical conference; review slides for conference	0.30	415.00	124.50
12/16/24	MLB	Emails with PSC staff and AG regarding technical conference; research regarding O&M costs and summarize same to J. Brown; meet with J. Brown regarding technical conference; discuss proof of notice with M. Loy; review Commission Staff's Second Request for Information	3.40	415.00	1,411.00
12/16/24	MEW	Emailed Ms. Tussey and Mr. Cook re Word versions of DRs; Reviewed data requests and assignments	0.30	365.00	109.50
12/16/24	MML	Conference with M. Braun; telephone conference with J. Bingham; begin to review PSC's second data requests; work with excel spreadsheets	0.80	310.00	248.00

DATE	IND	DESCRIPTION OF SERVICE	HOURS	RATE	AMOUNT
12/17/24	MLB	Review three public comments; emails with K. Joyce; emails with J. Morphew; work on responses to Commission Staff's Second Request for Information; prepare for technical conference; review AG Initial Requests for Information; attend technical conference	3.20	415.00	1,328.00
12/17/24	MML	Review affidavit and tear sheets received from Kentucky Press; prepare for filing with the PSC; communications with M. Braun and M. Wimberly regarding issues with Kentucky Press	1.40	310.00	434.00
12/17/24	MEW	Reviewed DRs from Attorney General; Prepared for informal conference; Participated in informal conference	1.70	365.00	620.50
12/18/24	MLB	Emails with J. Wernert and L. Feltner regarding follow up informal conference; follow up regarding Smith intervention motion	0.40	415.00	166.00
12/18/24	MML	Draft status charts for data responses related to PSC's second requests and AG's first request and begin to work on same; work on organization of prior responses; communications with M. Wimberly	1.60	310.00	496.00
12/18/24	MEW	Drafted transmittal letter; Filed Response to Smith Motion to Intervene; Reviewed and edited DRs on CIMP	2.80	365.00	1,022.00
12/19/24	MLB	Work on responses to Commission Staff's Second Request for Information; work on responses to AG's First Request for Information; conference with PSC Attorney Tussey and AG Cook; status check in meeting with client team	3.80	415.00	1,577.00
12/19/24	MEW	Discussed DRs and Motion with Ms. Loy and Ms. Braun; Reviewed and edited DR responses; Participated in call with client re DR review; Reviewed Motion to Deviate	1.80	365.00	657.00
12/19/24	ESC	Drafted motion to deviate regarding customer notice of application filing	0.60	320.00	192.00

DATE	IND	DESCRIPTION OF SERVICE	HOURS	RATE	AMOUNT
12/19/24	MML	Draft verifications and communication with J. Bingham; work on responses to AG's initial requests and PSC's second requests; attend status call with Delta and attorneys	2.20	310.00	682.00
12/20/24	MLB	Review Motion to permit Baudino to testify remotely; work on responses to AG's First Request for Information	4.60	415.00	1,909.00
12/20/24	MML	Communications with M. Braun and M. Wimberly; work on PSC's second requests and AG's first requests; review communications and status spreadsheets from J. Brown	1.10	310.00	341.00
12/20/24	MEW	Reviewed and edited DRs on CIMP; Emailed Ms. Joyce re lobbying question	4.00	365.00	1,460.00
12/21/24	MLB	Work on responses to AG's First Request for Information; work on responses to PSC's Second Request for Information	2.60	415.00	1,079.00
12/21/24	MEW	Emailed Ms. Joyce re lobbying response; Reviewed and edited Delta DRs	2.40	365.00	876.00
12/21/24	MML	Review and work on responses to PSC's second requests; finalize verifications for filing; communications with M. Wimberly	1.00	310.00	310.00
12/22/24	MLB	Work on responses to AG's First Request for Information; work on responses to PSC's Second Request for Information	1.40	415.00	581.00
12/22/24	MML	Review and work on responses to AG's initial requests; review and work on responses to PSC's second requests; communications with M. Braun and M. Wimberly; communication with J. Bingham	4.20	310.00	1,302.00
12/22/24	MEW	Emailed client re DR responses; Reviewed and edited DR responses	1.20	365.00	438.00
12/23/24	MLB	Work on responses to AG's First Request for Information; work on responses to PSC's Second Request for Information; review supplemental notice of service; discuss hearing date availability with witnesses; assess	3.80	415.00	1,577.00

DATE	IND	DESCRIPTION OF SERVICE	HOURS	RATE	AMOUNT
		confidentiality of certain responses; revise Motion to Deviate; meet with client team regarding responses			
12/23/24	MML	Communications with M. Braun and M. Wimberly; work on responses to AG's initial requests and PSC's second requests; attend status meeting with Delta and attorneys	1.80	310.00	558.00
12/23/24	MEW	Edited Motion to Deviate; Reviewed email re PSC meeting; Emailed client re DR responses; Reviewed and edited DR responses on CIMP; Participated in DR review call with client	3.20	365.00	1,168.00
12/24/24	MML	Review and work on responses to PSC's second requests and AG's initial requests; communications with M. Braun and M. Wimberly	2.70	310.00	837.00
12/24/24	MLB	Work on responses to AG's First Request for Information; work on responses to PSC's Second Request for Information	0.30	415.00	124.50
12/24/24	MEW	Reviewed and edited DRs on CIMP	0.80	365.00	292.00
12/25/24	MLB	Work on responses to AG's First Request for Information; work on responses to PSC's Second Request for Information	0.80	415.00	332.00
12/25/24	MEW	Reviewed and edited DRs on CIMP; Emailed Ms. Bingham re CAM	0.60	365.00	219.00
12/26/24	MLB	Work on responses to AG's First Request for Information; work on responses to PSC's Second Request for Information; work on Motion to Deviate; meet with team regarding responses	2.80	415.00	1,162.00
12/26/24	MEW	Reviewed and edited DRs on CIMP; Emailed with client re DRs; Participated on DR review call with client	2.20	365.00	803.00
12/27/24	MLB	Work on responses to AG's First Request for Information; work on responses to PSC's Second Request for Information; work on confidentiality issues	3.10	415.00	1,286.50
12/27/24	MML	Review and work on responses to AG's initial requests and PSC's second	2.60	310.00	806.00

DATE	IND	DESCRIPTION OF SERVICE	HOURS	RATE	AMOUNT
		requests; work on confidentiality issues; communications with M. Wimberly			
12/27/24	MEW	Responded to inquiries from Ms. Moore; Reviewed confidentiality of DRs; Reviewed and edited DRs on CIMP; Drafted Petition for Confidential Protection	5.20	365.00	1,898.00
12/28/24	MML	Review and work on responses to AG's initial requests and PSC's second requests; work on confidentiality issues; communications with M. Wimberly and M. Braun	2.50	310.00	775.00
12/28/24	MLB	Work on responses to AG's First Request for Information; work on responses to PSC's Second Request for Information	0.60	415.00	249.00
12/28/24	MEW	Emailed with client re DRs; Reviewed and edited DRs on CIMP	1.50	365.00	547.50
12/29/24	MLB	Work on responses to AG's First Request for Information; work on responses to PSC's Second Request for Information; work on confidentiality issues	1.40	415.00	581.00
12/29/24	MEW	Emailed with Ms. Loy and Ms. Braun re DRs; Reviewed and edited DRs on CIMP; Reviewed final DRs	0.80	365.00	292.00
12/29/24	MML	Review and work on responses to AG's initial requests and PSC's second requests; work on confidentiality issues; communications with M. Wimberly and M. Braun; update status chart	1.70	310.00	527.00
12/30/24	MLB	Work on petition for confidential protection; work on responses to AG's First Request for Information; work on responses to PSC's Second Request for Information; emails with PSC counsel regarding informal conference date; review public comments	2.20	415.00	913.00
12/30/24	MML	Review and work on responses to AG's initial requests and PSC's second requests; work on confidentiality issues; communications with M. Wimberly and M. Braun	4.20	310.00	1,302.00

DATE	IND	DESCRIPTION OF SERVICE	HOURS	RATE	AMOUNT
12/30/24	MEW	Emailed Ms. Moore re confidential items; Reviewed and edited Petition for Confidential Protection; Emailed Ms. Braun and Ms. Loy re confidentiality items; Reviewed and edited DRs on CIMP;	1.90	365.00	693.50
12/31/24	MLB	Work on petition for confidential protection; work on responses to AG's First Request for Information; work on responses to PSC's Second Request for Information	3.10	415.00	1,286.50
12/31/24	MML	Review and work on finalizing responses to AG's initial requests and responses to PSC's second requests; prepare confidential responses; communications with M. Braun and M. Wimberly; communications with J. Bingham	4.40	310.00	1,364.00
12/31/24	MEW	Reviewed and edited DRs on CIMP; Emailed client re Notice and Motion to Deviate; Prepared Notice and Motion to Deviate; Filed Notice and Motion to Deviate; Reviewed and edited final DRs	1.90	365.00	693.50
SUBTOTAL			192.50		\$69,381.50

EXPENSES AND OTHER SERVICES

DATE	DESCRIPTION	AMOUNT
SUBTOTAL		0.00
GRAND TOTAL:		\$69,381.50

ATTORNEY/PARALEGAL SUMMARY

TIMEKEEPER	RANK	HOURS	RATE	AMOUNT
M. Braun	Member	63.40	415.00	\$26,311.00
M. Wimberly	Member	53.70	365.00	\$19,600.50
E. Childress	Associate	9.60	320.00	\$3,072.00
M. M Loy	Paralegal	65.80	310.00	\$20,398.00

Company: Delta Natural Gas Company, Inc.

Question Number: AG-I-038

Witness: Odusanya, Abdul-Azeez **Title:** Controller III

CASE NO. 2024-00346

AG INITIAL DATA REQUEST

DATED DECEMBER 17, 2024

38. Provide monthly updates to PSC-FR-Tab 44 as completed financial results become available.

Response:

See attached.

February 5, 2025 Supplemental Response:

See attached.

	CM CY (12/2024)	CM CY Budget (12/2024)	CM PY (12/2023)	Current YTD (12/2024)	Current YTD Budget (12/2024)	CY Budget	Previous YTD (12/2023)	12 Month YTD (01/2024 - 12/2024)	Previous 12 Month (01/2023 - 12/2023)
OPERATING REVENUES	-\$ 8,346,985.50	-\$ 6,435,930.00	-\$ 7,675,260.00	-\$ 56,265,476.00	-\$ 58,645,704.00	-\$ 58,645,704.00	-\$ 59,702,824.00	-\$ 56,265,476.00	-\$ 59,702,824.00
OPERATING EXPENSES:	0	0	0	0	0	0	0	0	0
Purchased Gas	\$ 2,687,017.25	\$ 2,097,459.00	\$ 2,446,190.00	\$ 14,850,747.00	\$ 16,938,944.00	\$ 16,938,944.00	\$ 17,928,824.00	\$ 14,850,747.00	\$ 17,928,824.00
Acquisition Related Expenses									
Other Operations & Maintenance	\$ 1,512,913.38	\$ 1,710,561.63	\$ 1,648,433.88	\$ 17,648,210.00	\$ 17,511,190.00	\$ 17,511,190.00	\$ 17,841,170.00	\$ 17,648,210.00	\$ 17,841,170.00
Depreciation and Amortization	\$ 944,565.44	\$ 929,422.19	\$ 898,170.06	\$ 11,129,384.00	\$ 11,112,880.00	\$ 11,112,880.00	\$ 10,529,700.00	\$ 11,129,384.00	\$ 10,529,700.00
Other Taxes	-\$ 266,202.81	\$ 318,219.75	\$ 531,053.00	\$ 3,192,201.00	\$ 3,827,434.00	\$ 3,827,434.00	\$ 3,535,948.00	\$ 3,192,201.00	\$ 3,535,948.00
Total Operating Expenses	\$ 4,878,293.50	\$ 5,055,662.50	\$ 5,523,847.00	\$ 46,820,540.00	\$ 49,390,448.00	\$ 49,390,448.00	\$ 49,835,640.00	\$ 46,820,540.00	\$ 49,835,640.00
INCOME FROM OPERATIONS	-\$ 3,468,692.00	-\$ 1,380,267.38	-\$ 2,151,412.75	-\$ 9,444,933.00	-\$ 9,255,257.00	-\$ 9,255,257.00	-\$ 9,867,184.00	-\$ 9,444,933.00	-\$ 9,867,184.00
OTHER (INCOME) EXPENSE, NET	-\$ 139.34	\$ 4,312.00	-\$ 143,369.23	-\$ 7,700.00	\$ 51,744.00	\$ 51,744.00	-\$ 346,428.25	-\$ 7,700.00	-\$ 346,428.25
INTEREST EXPENSES:	0	0	0	0	0	0	0	0	0
Interest Expense	\$ 17,144.74	\$ 1,137.00	\$ 16,020.23	\$ 188,413.45	\$ 13,644.00	\$ 13,644.00	\$ 193,592.03	\$ 188,413.45	\$ 193,592.03
Interest Expense - Affiliated	\$ 170,281.56	\$ 257,203.44	\$ 162,487.59	\$ 1,590,481.25	\$ 2,944,373.50	\$ 2,944,373.50	\$ 1,923,273.38	\$ 1,590,481.25	\$ 1,923,273.38
Total Interest Expenses	\$ 225,637.67	\$ 258,340.44	\$ 216,719.81	\$ 2,237,431.00	\$ 2,958,017.50	\$ 2,958,017.50	\$ 2,575,409.25	\$ 2,237,431.00	\$ 2,575,409.25
INCOME BEFORE INCOME TAXES	-\$ 3,243,193.75	-\$ 1,117,614.88	-\$ 2,078,062.25	-\$ 7,215,202.00	-\$ 6,245,495.00	-\$ 6,245,495.00	-\$ 7,638,202.50	-\$ 7,215,202.00	-\$ 7,638,202.50
PROVISION FOR INCOME TAXES	\$ 1,132,393.38	\$ 219,216.05	\$ 612,720.75	\$ 1,299,261.75	\$ 842,704.38	\$ 842,704.38	\$ 1,186,394.50	\$ 1,299,261.75	\$ 1,186,394.50
NET INCOME	-\$ 2,110,800.50	-\$ 898,398.88	-\$ 1,465,341.50	-\$ 5,915,940.00	-\$ 5,402,791.00	-\$ 5,402,791.00	-\$ 6,451,808.00	-\$ 5,915,940.00	-\$ 6,451,808.00

Company: Delta Natural Gas Company, Inc.

Question Number: AG-I-062

Witness: Brown, John **Title:** State President

CASE NO. 2024-00346

AG INITIAL DATA REQUEST

DATED DECEMBER 17, 2024

62. The Company's tariff, supplied in Tab 04_112524, page 47 of 50, indicates that the PRP Rider Revenue Requirement includes PRP-related plant in service, accumulated depreciation and accumulated deferred income taxes that are not included in base gas rates. Identify the portion of plant in service that will not be included in base gas rates on the date that new base rates become effective in this case.

Response:

\$19,314,155 of plant in service at ending 6/30/26 will not be included in new base gas rates, as shown on the second sheet of the attachment to AG 1-51a.

February 5, 2025 Supplemental Response:

Delta's original response incorrectly stated \$19,314,155. The correct amount of PRP 6/30/26 Plant in Service as reflected on the second tab of the Excel attachment to the response to OAG-DR-1-51 is \$22,141,091.

Company: Delta Natural Gas Company, Inc.

Question Number: AG-I-079

Witness: Brown, John **Title:** State President

CASE NO. 2024-00346

AG INITIAL DATA REQUEST

DATED DECEMBER 17, 2024

79. Provide a list of rate case costs incurred to date by vendor, which should sum to the total rate case costs. Please update this response monthly as new billings become available.

Response:

See attached.

February 5, 2025 Supplemental Response:

See attached.

Delta Natural Gas Company, Inc.
 Case No. 2024-00346
 Schedule of Rate Case Preparation Costs
 Response to PSC/AG Order
 Dated 3/5/24-2/4/2025

Date	Invoice #	Vendor Name	Hours (1)	Rate/Hr.	Amount	Description	Object Name	WBS Element	Cost Element	Cost Element Name
5/1/2024	ID-5/1/2024	The Prime Group	12	\$175	\$2,100.00	Consulting/Depreciation Study	2024 Delta Rate Case Expenses	2024DELTARATECASE	5303220	CONSULTANT SERVICES
6/3/2024	062024-1	The Prime Group	1	\$200	\$200.00	Larry Feltner Participation on May Rate Case Strategy	2024 Delta Rate Case Expenses	2024DELTARATECASE	5303220	CONSULTANT SERVICES
6/3/2024	062024-1	The Prime Group	7	\$175	\$1,225.00	Eric Blake Assisting with Depreciation Study	2024 Delta Rate Case Expenses	2024DELTARATECASE	5303220	CONSULTANT SERVICES
6/3/2024	062024-1	The Prime Group	5	\$175	\$875.00	Eric Blake Consulting/May Assist/Lead-Lag Study	2024 Delta Rate Case Expenses	2024DELTARATECASE	5303220	CONSULTANT SERVICES
6/3/2024	062024-1	The Prime Group	1	\$230	\$230.00	Steve Seeyle May participation/Rate Case Strategy	2024 Delta Rate Case Expenses	2024DELTARATECASE	5303220	CONSULTANT SERVICES
6/3/2024	062024-1	The Prime Group	6	\$230	\$1,380.00	Steve Seeyle May Assisting/Depreciation Study	2024 Delta Rate Case Expenses	2024DELTARATECASE	5303220	CONSULTANT SERVICES
6/3/2024	062024-1	The Prime Group	10	\$230	\$2,300.00	Steve Seeyle May Assisting/Lead-Lag Study	2024 Delta Rate Case Expenses	2024DELTARATECASE	5303220	CONSULTANT SERVICES
7/1/2024	072024-1	The Prime Group	2	\$175	\$350.00	Eric Blake/June Assisting/Depreciation Study	2024 Delta Rate Case Expenses	2024DELTARATECASE	5303220	CONSULTANT SERVICES
7/1/2024	072024-1	The Prime Group	1	\$175	\$175.00	Eric Blake/June Assisting/Lead-Lag Study	2024 Delta Rate Case Expenses	2024DELTARATECASE	5303220	CONSULTANT SERVICES
7/1/2024	072024-1	The Prime Group	2	\$175	\$350.00	Eric Blake/June Assisting/Testimony	2024 Delta Rate Case Expenses	2024DELTARATECASE	5303220	CONSULTANT SERVICES
8/1/2024	082024-1	The Prime Group	6	\$175	\$1,050.00	Jeff Wernert/July Consulting/Lead Lag-Depreciation	2024 Delta Rate Case Expenses	2024DELTARATECASE	5302220	CONSULTANT SERVICES
10/1/2024	102024-1	The Prime Group	3.5	\$200	\$700.00	Larry Feltner/September Consulting/Rate Case	2024 Delta Rate Case Expenses	2024DELTARATECASE	5302220	CONSULTANT SERVICES
10/1/2024	102024-1	The Prime Group	9.5	\$175	\$1,662.50	Jeff Wernert/September Consulting/Rate Case	2024 Delta Rate Case Expenses	2024DELTARATECASE	5302220	CONSULTANT SERVICES
11/1/2024	112024-1	The Prime Group	38.5	\$200	\$7,700.00	Larry Feltner/October Consulting/Rate Case	2024 Delta Rate Case Expenses	2024DELTARATECASE	5302220	CONSULTANT SERVICES
11/1/2024	112024-1	The Prime Group	33	\$175	\$5,775.00	Jeff Wernert/October Consulting/Rate Case	2024 Delta Rate Case Expenses	2024DELTARATECASE	5302220	CONSULTANT SERVICES
11/1/2024	112024-1	The Prime Group			\$100.50	Mileage Occurred from 10/4/24 Lexington Meeting (150 miles @ 0.67/mile)	2024 Delta Rate Case Expenses	2024DELTARATECASE	5302220	CONSULTANT SERVICES
11/1/2024	112024-1	The Prime Group			\$13.00	Parking Associated wit 10/4/24 Lexington Meeting	2024 Delta Rate Case Expenses	2024DELTARATECASE	5302220	CONSULTANT SERVICES
12/1/2024	122024-1	The Prime Group	79.5	\$200	\$15,900.00	Larry Feltner/November Consulting/Rate Case	2024 Delta Rate Case Expenses	2024DELTARATECASE	5302220	CONSULTANT SERVICES
12/1/2024	122024-1	The Prime Group	43	\$175	\$7,525.00	Jeff Wernert/November Consulting/Rate Case	2024 Delta Rate Case Expenses	2024DELTARATECASE	5302220	CONSULTANT SERVICES
1/1/2025	012025-1	The Prime Group	12.5	\$200	\$2,500.00	Larry Feltner/December Consulting/Rate Case	2024 Delta Rate Case Expenses	2024DELTARATECASE	5302220	CONSULTANT SERVICES
1/1/2025	012025-1	The Prime Group	17	\$175	\$2,975.00	Jeff Wernert/December Consulting/Rate Case	2024 Delta Rate Case Expenses	2024DELTARATECASE	5302220	CONSULTANT SERVICES
2/1/2025	022025-1	The Prime Group	14	\$200	\$2,800.00	Larry Feltner/January Consulting/Rate Case	2024 Delta Rate Case Expenses	2024DELTARATECASE	5302220	CONSULTANT SERVICES
2/1/2025	022025-1	The Prime Group	13	\$175	\$2,275.00	Jeff Wernert/January Consulting/Rate Case	2024 Delta Rate Case Expenses	2024DELTARATECASE	5302220	CONSULTANT SERVICES
The Prime Group Total					\$60,161.00					
1/9/2025	#001	P. MOUL & ASSOCIATES	110	\$350	\$38,500	Paul Moul/October, November Consulting/Rate Case	2024 Delta Rate Case Expenses	2024DELTARATECASE	5303310	CONSULTANT SERVICES
1/9/2025	#001	P. MOUL & ASSOCIATES	16.25	\$96	\$1,560	Clerical/October, November Consulting/Rate Case	2024 Delta Rate Case Expenses	2024DELTARATECASE	5303310	CONSULTANT SERVICES
P. MOUL & ASSOCIATES					\$40,060					

Date	Invoice #	Vendor Name	Hours (1)	Rate/Hr.	Amount	Description	Object Name	WBS Element	Cost Element	Cost Element Name
3/5/2024	1038601	Stoll Keenon & Ogden	0.30	\$415	\$124.50	PROFESSIONAL LEGAL SERVICE - MEMBER	2024 DELTA RATE CASE EXPENSES	2024DELTARATECASE	5303220	LEGAL SERVICE
3/5/2024	1038601	Stoll Keenon & Ogden			-\$12.45	COURTESY REDUCTION	2024 DELTA RATE CASE EXPENSES	2024DELTARATECASE	5303220	LEGAL SERVICE
5/3/2024	1043982	Stoll Keenon & Ogden	0.20	\$415	\$83.00	PROFESSIONAL LEGAL SERVICE - MEMBER	2024 DELTA RATE CASE EXPENSES	2024DELTARATECASE	5303220	LEGAL SERVICE
5/3/2024	1043982	Stoll Keenon & Ogden	0.30	\$310	\$93.00	PROFESSIONAL LEGAL SERVICE - PARALEGAL	2024 DELTA RATE CASE EXPENSES	2024DELTARATECASE	5303220	LEGAL SERVICE
5/3/2024	1043982	Stoll Keenon & Ogden	0.20	\$310	\$62.00	PROFESSIONAL LEGAL SERVICE - PARALEGAL	2024 DELTA RATE CASE EXPENSES	2024DELTARATECASE	5303220	LEGAL SERVICE
5/3/2024	1043982	Stoll Keenon & Ogden	0.80	\$415	\$332.00	PROFESSIONAL LEGAL SERVICE - MEMBER	2024 DELTA RATE CASE EXPENSES	2024DELTARATECASE	5303220	LEGAL SERVICE
5/3/2024	1043982	Stoll Keenon & Ogden	0.50	\$310	\$155.00	PROFESSIONAL LEGAL SERVICE - PARALEGAL	2024 DELTA RATE CASE EXPENSES	2024DELTARATECASE	5303220	LEGAL SERVICE
5/3/2024	1043982	Stoll Keenon & Ogden	0.30	\$415	\$124.50	PROFESSIONAL LEGAL SERVICE - MEMBER	2024 DELTA RATE CASE EXPENSES	2024DELTARATECASE	5303220	LEGAL SERVICE
5/3/2024	1043982	Stoll Keenon & Ogden	2.30	\$415	\$954.50	PROFESSIONAL LEGAL SERVICE - MEMBER	2024 DELTA RATE CASE EXPENSES	2024DELTARATECASE	5303220	LEGAL SERVICE
5/3/2024	1043982	Stoll Keenon & Ogden	0.20	\$320	\$64.00	PROFESSIONAL LEGAL SERVICE - ASSOCIATE	2024 DELTA RATE CASE EXPENSES	2024DELTARATECASE	5303220	LEGAL SERVICE
5/3/2024	1043982	Stoll Keenon & Ogden			-\$186.80	COURTESY REDUCTION	2024 DELTA RATE CASE EXPENSES	2024DELTARATECASE	5303220	LEGAL SERVICE
6/5/2024	1046586	Stoll Keenon & Ogden	0.20	\$415	\$83.00	PROFESSIONAL LEGAL SERVICE - MEMBER	2024 DELTA RATE CASE EXPENSES	2024DELTARATECASE	5303220	LEGAL SERVICE
6/5/2024	1046586	Stoll Keenon & Ogden	0.30	\$415	\$124.50	PROFESSIONAL LEGAL SERVICE - MEMBER	2024 DELTA RATE CASE EXPENSES	2024DELTARATECASE	5303220	LEGAL SERVICE
6/5/2024	1046586	Stoll Keenon & Ogden	1.20	\$415	\$498.00	PROFESSIONAL LEGAL SERVICE - MEMBER	2024 DELTA RATE CASE EXPENSES	2024DELTARATECASE	5303220	LEGAL SERVICE
6/5/2024	1046586	Stoll Keenon & Ogden	0.30	\$320	\$96.00	PROFESSIONAL LEGAL SERVICE - ASSOCIATE	2024 DELTA RATE CASE EXPENSES	2024DELTARATECASE	5303220	LEGAL SERVICE
6/5/2024	1046586	Stoll Keenon & Ogden	0.20	\$415	\$83.00	PROFESSIONAL LEGAL SERVICE - MEMBER	2024 DELTA RATE CASE EXPENSES	2024DELTARATECASE	5303220	LEGAL SERVICE
6/5/2024	1046586	Stoll Keenon & Ogden	0.90	\$320	\$288.00	PROFESSIONAL LEGAL SERVICE - ASSOCIATE	2024 DELTA RATE CASE EXPENSES	2024DELTARATECASE	5303220	LEGAL SERVICE
6/5/2024	1046586	Stoll Keenon & Ogden	1.30	\$0	\$0.00	PROFESSIONAL LEGAL SERVICE - MEMBER	2024 DELTA RATE CASE EXPENSES	2024DELTARATECASE	5303220	LEGAL SERVICE
6/5/2024	1046586	Stoll Keenon & Ogden	0.60	\$320	\$192.00	PROFESSIONAL LEGAL SERVICE - ASSOCIATE	2024 DELTA RATE CASE EXPENSES	2024DELTARATECASE	5303220	LEGAL SERVICE
6/5/2024	1046586	Stoll Keenon & Ogden	1.70	\$310	\$527.00	PROFESSIONAL LEGAL SERVICE - PARALEGAL	2024 DELTA RATE CASE EXPENSES	2024DELTARATECASE	5303220	LEGAL SERVICE
6/5/2024	1046586	Stoll Keenon & Ogden	3.80	\$310	\$1,178.00	PROFESSIONAL LEGAL SERVICE - PARALEGAL	2024 DELTA RATE CASE EXPENSES	2024DELTARATECASE	5303220	LEGAL SERVICE
6/5/2024	1046586	Stoll Keenon & Ogden	1.8	\$415	\$747.00	PROFESSIONAL LEGAL SERVICE - MEMBER	2024 DELTA RATE CASE EXPENSES	2024DELTARATECASE	5303220	LEGAL SERVICE
6/5/2024	1046586	Stoll Keenon & Ogden	1.7	\$320	\$544.00	PROFESSIONAL LEGAL SERVICE - ASSOCIATE	2024 DELTA RATE CASE EXPENSES	2024DELTARATECASE	5303220	LEGAL SERVICE
6/5/2024	1046586	Stoll Keenon & Ogden	1	\$415	\$415.00	PROFESSIONAL LEGAL SERVICE - MEMBER	2024 DELTA RATE CASE EXPENSES	2024DELTARATECASE	5303220	LEGAL SERVICE
6/5/2024	1046586	Stoll Keenon & Ogden	1.1	\$320	\$352.00	PROFESSIONAL LEGAL SERVICE - ASSOCIATE	2024 DELTA RATE CASE EXPENSES	2024DELTARATECASE	5303220	LEGAL SERVICE
6/5/2024	1046586	Stoll Keenon & Ogden	1.7	\$310	\$527.00	PROFESSIONAL LEGAL SERVICE - PARALEGAL	2024 DELTA RATE CASE EXPENSES	2024DELTARATECASE	5303220	LEGAL SERVICE

1/13/2025	1066797	Stoll Keenon & Ogden	1.90	\$365	\$693.50	PROFESSIONAL LEGAL SERVICE - MEMBER	2024 DELTA RATE CASE EXPENSES	2024DELTARATECASE	5303220	LEGAL SERVICE
1/13/2025	1066797	Stoll Keenon & Ogden	3.10	\$415	\$1,286.50	PROFESSIONAL LEGAL SERVICE - MEMBER	2024 DELTA RATE CASE EXPENSES	2024DELTARATECASE	5303220	LEGAL SERVICE
1/13/2025	1066797	Stoll Keenon & Ogden	4.40	\$310	\$1,364.00	PROFESSIONAL LEGAL SERVICE - PARALEGAL	2024 DELTA RATE CASE EXPENSES	2024DELTARATECASE	5303220	LEGAL SERVICE
1/13/2025	1066797	Stoll Keenon & Ogden	1.90	\$365	\$693.50	PROFESSIONAL LEGAL SERVICE - MEMBER	2024 DELTA RATE CASE EXPENSES	2024DELTARATECASE	5303220	LEGAL SERVICE
1/13/2025	1066797	Stoll Keenon & Ogden			-\$6,938.15	COURTESY REDUCTION	2024 DELTA RATE CASE EXPENSES	2024DELTARATECASE	5303220	LEGAL SERVICE
Stoll Keenon & Ogden Total					\$184,012.75					

Date	Invoice #	Vendor Name	Hours (1)	Rate/Hr.	Amount	Description	Object Name	WBS Element	Cost Element	Cost Element Name
6/12/2024	313135	Secretary of State			\$10.00	Certificate of Existence	2024 DELTA RATE CASE EXPENSES	2024DELTARATECASE	5310031	State Authorization
11/25/2024		United States Postal Service			\$19.86	Certified Mail - Special Contract Customers	2024 DELTA RATE CASE EXPENSES	2024DELTARATECASE		
12/16/2024	00001	KY Press Service			\$160,017.84	Newspaper Notices for Rate Case	2024 DELTA RATE CASE EXPENSES	2024DELTARATECASE		
Total Delta Expenses					\$160,047.70					

Date	Invoice #	Vendor Name	Hours (1)	Rate/Hr.	Amount	Description	Object Name	WBS Element	Cost Element	Cost Element Name
9/6/2024	5161609062024	Regulated Capital Consultants	3.9375	\$3,120	\$12,285.00	P. FISCHER/CONSULTING WORK RELATED TO RATE CASE	2024 DELTA RATE CASE EXPENSES	2024DELTARATECASE	5303310	CONSULTING
9/6/2024	5161609062024	Regulated Capital Consultants	0.125	\$3,120	\$390.00	T. SYNER/CONSULTING WORK RELATED TO RATE CASE	2024 DELTA RATE CASE EXPENSES	2024DELTARATECASE	5303310	CONSULTING
9/13/2024	5161609132024	Regulated Capital Consultants	0.09375	\$3,120	\$292.50	M. DIBBLE/CONSULTING WORK RELATED TO RATE CASE	2024 DELTA RATE CASE EXPENSES	2024DELTARATECASE	5303310	CONSULTING
9/13/2024	5161609132024	Regulated Capital Consultants	1.5	\$3,120	\$4,680.00	P. FISCHER/CONSULTING WORK RELATED TO RATE CASE	2024 DELTA RATE CASE EXPENSES	2024DELTARATECASE	5303310	CONSULTING
9/13/2024	5161609132024	Regulated Capital Consultants	0.125	\$3,120	\$390.00	T. SYNER/CONSULTING WORK RELATED TO RATE CASE	2024 DELTA RATE CASE EXPENSES	2024DELTARATECASE	5303310	CONSULTING
9/20/2024	5161609202024	Regulated Capital Consultants	0.8125	\$3,120	\$2,535.00	P. FISCHER/CONSULTING WORK RELATED TO RATE CASE	2024 DELTA RATE CASE EXPENSES	2024DELTARATECASE	5303310	CONSULTING
9/27/2024	5161609272024	Regulated Capital Consultants	1.5625	\$3,120	\$4,875.00	P. FISCHER/CONSULTING WORK RELATED TO RATE CASE	2024 DELTA RATE CASE EXPENSES	2024DELTARATECASE	5303310	CONSULTING
10/4/2024	5161610042024	Regulated Capital Consultants	1.125	\$3,120	\$3,510.00	P. FISCHER/CONSULTING WORK RELATED TO RATE CASE	2024 DELTA RATE CASE EXPENSES	2024DELTARATECASE	5303310	CONSULTING
10/11/2024	5161610112024	Regulated Capital Consultants	0.09375	\$3,120	\$292.50	M. DIBBLE/CONSULTING WORK RELATED TO RATE CASE	2024 DELTA RATE CASE EXPENSES	2024DELTARATECASE	5303310	CONSULTING
10/11/2024	5161610112024	Regulated Capital Consultants	1.125	\$3,120	\$3,510.00	P. FISCHER/CONSULTING WORK RELATED TO RATE CASE	2024 DELTA RATE CASE EXPENSES	2024DELTARATECASE	5303310	CONSULTING
10/18/2024	5161610182024	Regulated Capital Consultants	2.3125	\$3,120	\$7,215.00	P. FISCHER/CONSULTING WORK RELATED TO RATE CASE	2024 DELTA RATE CASE EXPENSES	2024DELTARATECASE	5303310	CONSULTING
10/25/2024	5161610252024	Regulated Capital Consultants	1.5	\$3,120	\$4,680.00	P. FISCHER/CONSULTING WORK RELATED TO RATE CASE	2024 DELTA RATE CASE EXPENSES	2024DELTARATECASE	5303310	CONSULTING
11/1/2024	5161611012024	Regulated Capital Consultants	1.875	\$3,120	\$5,850.00	P. FISCHER/CONSULTING WORK RELATED TO RATE CASE	2024 DELTA RATE CASE EXPENSES	2024DELTARATECASE	5303310	CONSULTING
11/8/2024	5161611082024	Regulated Capital Consultants	0.8125	\$3,120	\$2,535.00	P. FISCHER/CONSULTING WORK RELATED TO RATE CASE	2024 DELTA RATE CASE EXPENSES	2024DELTARATECASE	5303310	CONSULTING
11/15/2024	5161611152024	Regulated Capital Consultants	0.0625	\$3,120	\$195.00	P. FISCHER/CONSULTING WORK RELATED TO RATE CASE	2024 DELTA RATE CASE EXPENSES	2024DELTARATECASE	5303310	CONSULTING
11/22/2024	5161611222024	Regulated Capital Consultants	0.46875	\$3,120	\$1,462.50	P. FISCHER/CONSULTING WORK RELATED TO RATE CASE	2024 DELTA RATE CASE EXPENSES	2024DELTARATECASE	5303310	CONSULTING
11/29/2024	5161611292024	Regulated Capital Consultants	0.025	\$3,120	\$780.00	P. FISCHER/CONSULTING WORK RELATED TO RATE CASE	2024 DELTA RATE CASE EXPENSES	2024DELTARATECASE	5303310	CONSULTING
12/6/2024	5161612062024	Regulated Capital Consultants	0.28125	\$3,120	\$877.50	P. FISCHER/CONSULTING WORK RELATED TO RATE CASE	2024 DELTA RATE CASE EXPENSES	2024DELTARATECASE	5303310	CONSULTING
12/13/2024	5161612132024	Regulated Capital Consultants	0.0625	\$3,120	\$195.00	P. FISCHER/CONSULTING WORK RELATED TO RATE CASE	2024 DELTA RATE CASE EXPENSES	2024DELTARATECASE	5303310	CONSULTING
12/20/2024	5161612202024	Regulated Capital Consultants	1.40625	\$3,120	\$4,387.50	P. FISCHER/CONSULTING WORK RELATED TO RATE CASE	2024 DELTA RATE CASE EXPENSES	2024DELTARATECASE	5303310	CONSULTING
12/27/2024	5161612272024	Regulated Capital Consultants	1.5	\$3,120	\$4,680.00	P. FISCHER/CONSULTING WORK RELATED TO RATE CASE	2024 DELTA RATE CASE EXPENSES	2024DELTARATECASE	5303310	CONSULTING
1/3/2025	5161601032025	Regulated Capital Consultants	0.0625	\$3,120	\$195.00	P. FISCHER/CONSULTING WORK RELATED TO RATE CASE	2024 DELTA RATE CASE EXPENSES	2024DELTARATECASE	5303310	CONSULTING
1/17/2025	5161601172025	Regulated Capital Consultants	0.3125	\$3,120	\$975.00	P. FISCHER/CONSULTING WORK RELATED TO RATE CASE	2024 DELTA RATE CASE EXPENSES	2024DELTARATECASE	5303310	CONSULTING
1/21/2025	5161601242025	Regulated Capital Consultants	1.5625	\$3,120	\$4,875.00	P. FISCHER/CONSULTING WORK RELATED TO RATE CASE	2024 DELTA RATE CASE EXPENSES	2024DELTARATECASE	5303310	CONSULTING
Regulated Capital Consultants Total					\$71,662.50					
TOTAL EXPENSES					\$515,943.95					