Company: Delta Natural Gas Company, Inc.

Question Number: PSC-FR-Tab 01

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

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 14

Section 14(1)

- Full name, mailing address, and e-mail address of applicant.

- A reference to the particular provision of law requiring Commission approval.

Section 14(2)

- If applicant is a corporation, the applicant shall identify in the application the state in which it is incorporated and the date of its incorporation, attest that it is currently in good standing in the state in which it is incorporated, and, if it is not a Kentucky corporation, state whether it is authorized to transact business in Kentucky.

Section 14(3)

- If applicant is a limited liability company, the applicant shall identify in the application the state in which it is organized and the date on which it was organized, attest that it is in good standing in the state in which it was organized, and if it is not a Kentucky limited liability company, state whether it is authorized to transact business in Kentucky.

Section 14(4)

- If applicant is a limited partnership, a certified copy of its limited partnership agreement and all amendments, or a written statement that its partnership agreement and all amendments have been filed with the Commission in a prior proceeding and a reference to the case number of that proceeding.

Response:

Section 14(1)

See Application Paragraph Nos. 1, 6, and 10.

Section 14(2)

See Application Paragraph No. 2 and the attached Certificate.

Section 14(3)

Delta is not a limited liability company and, therefore, compliance with this filing requirement is not necessary.

Section 14(4)

Delta is not a limited partnership and, therefore, compliance with this filing requirement is not necessary.

Commonwealth of Kentucky
Michael G. Adams, Secretary of State

Michael G. Adams
Secretary of State
P. O. Box 718
Frankfort, KY 40602-0718
(502) 564-3490
http://www.sos.ky.gov

Certificate of Existence

Authentication number: 323037
Visit https://web.sos.ky.gov/ftshow/certvalidate.aspx to authenticate this certificate.

I, Michael G. Adams, Secretary of State of the Commonwealth of Kentucky, do hereby certify that according to the records in the Office of the Secretary of State,

DELTA NATURAL GAS COMPANY, INC.

DELTA NATURAL GAS COMPANY, INC. is a corporation duly incorporated and existing under KRS Chapter 14A and KRS Chapter 271B, whose date of incorporation is October 7, 1949 and whose period of duration is perpetual.

I further certify that all fees and penalties owed to the Secretary of State have been paid; that Articles of Dissolution have not been filed; and that the most recent annual report required by KRS 14A.6-010 has been delivered to the Secretary of State.

IN WITNESS WHEREOF, I have hereunto set my hand and affixed my Official Seal at Frankfort, Kentucky, this 18th day of November, 2024, in the 233rd year of the Commonwealth.

Michael G. Adams
Secretary of State
Commonwealth of Kentucky
323037/0143383

Company: Delta Natural Gas Company, Inc.

Question Number: PSC-FR-Tab 02

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

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(1)(b)(1)

A statement of the reason the adjustment is required.

Response:

See Application.

As discussed in more detail in Mr. Brown's testimony, Delta's rates must be adjusted to a level which will provide it an opportunity to recover sufficient revenues to operate its business successfully, maintain its financial integrity, attract capital, and compensate investors for the risks assumed with respect to its operations. The testimony of Delta's other witnesses further supports why the adjustment is required. Delta's current base rates, which have not been adjusted since Case No. 2021-00185, do not provide sufficient revenue to pay the expenses of its operations while also providing opportunity to earn a fair and reasonable return on its capital. Delta has invested capital to provide reliable service, which has increased its depreciation, rate base, and utility plant in service. Because these investments have not been recognized in rates, Delta's earnings have eroded.

Company: Delta Natural Gas Company, Inc.

Question Number: PSC-FR-Tab 03

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

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(1)(b)(2)

A certified copy of a certificate of assumed name as required by KRS 365.015 or a statement that such a certificate is not necessary.

Response:

The legal name of Delta is Delta Natural Gas Company, Inc. It has never done business in any state under an assumed name and has never filed a Certificate of Assumed Name as may be required by KRS 365.015. Therefore, the filing of a copy of any such certificate as required by this Filing Requirement is not necessary.

Company: Delta Natural Gas Company, Inc.

Question Number: PSC-FR-Tab 04

Witness: John B. Brown/Larry Feltner

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(1)(b)(3)

New or revised tariff sheets, if applicable, in form complying with 807 KAR 5:011 with an effective date not less than thirty (30) days from the date the application is filed.

Response:

See attached.

PSC No. 14

Superseding PSC No. 13

DELTA NATURAL GAS COMPANY, INC.

3617 Lexington Road

Winchester, Kentucky

Rates, Rules and Regulations for Furnishing

NATURAL GAS SERVICE

in

Entire Service Area of the Company

Filed with the

PUBLIC SERVICE COMMISSION OF KENTUCKY

Issued	Effective
November 25, 2024	January 1, 2025

Issued by

JOHN B. BROWN,
PRESIDENT

DELTA NATURAL GAS COMPANY, INC.

P.S.C. No. 14, Original Sheet No. 1
Superseding P.S.C. No. 13

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DATE OF ISSUE: **November 25, 2024**
DATE EFFECTIVE: **January 1, 2025**
ISSUED BY: **/s/ John B. Brown**
John B. Brown, President

DELTA NATURAL GAS COMPANY, INC.

P.S.C. No. 14, Original Sheet No. 2
Superseding P.S.C. No. 13

CLASSIFICATION OF SERVICE – RATE SCHEDULES
RESIDENTIAL

APPLICABILITY

Applicable within all areas served by Delta. See Tariff Sheet No. 17.

AVAILABILITY

Available for use by residential customers.

CHARACTER OF SERVICE

Firm - within the reasonable limits of the Company's capability to provide such service.

RATES

	Base Rate	+ Gas Cost Recovery Rate (GCR)**	= Total Rate	
Customer Charge*	$ 33.60		$33.60	(I)
All Mcf***	$ 6.6040	$ 3.7864	$10.3904 /per 1.0 Mcf	(I)

* Residential rates are subject to a $0.30 fee collected under Delta's Energy Assistance Program Tariff Rider as set forth on Sheet No. 38 of this tariff. The fee is not included in the Customer Charge.

** The "Gas Cost Recovery Rate (GCR)" as shown above, is an adjustment per Mcf determined in accordance with the "Gas Cost Adjustment Clause" as set forth on Sheets No. 13 and 14 of this tariff.

*** Residential rates are subject to the "Conservation/Efficiency Program Cost Recovery Component (CEPRC)" of 0/Mcf. The CEPRC is an adjustment determined in accordance with the Conservation/Efficiency Program Cost Recovery as set forth on Sheets 39 – 42 of this tariff.

Residential rates are subject to a Pipe Replacement Program charge of $0.32800/1.0 Mcf, as determined in accordance with the Pipe Replacement Program Rider as set forth on Sheet 43 of this tariff.

Monthly Surcharge: A monthly surcharge of $0.87 per Mcf will be added to customer bills effective May 1, 2023 until the following balance is recovered. The purpose of the surcharge is to recover Gas Cost Recovery balances created before and during the transition period associated with the acquisition of Peoples Gas of KY LLC by Delta Natural Gas Company, Inc. The balance is $8,160,521.

DATE OF ISSUE: November 25, 2024
DATE EFFECTIVE: January 1, 2025
ISSUED BY: /s/ John B. Brown
John B. Brown, President

DELTA NATURAL GAS COMPANY, INC.

P.S.C. No. 14, Original Sheet No. 3
Superseding P.S.C. No. 13

CLASSIFICATION OF SERVICE – RATE SCHEDULES
SMALL NON-RESIDENTIAL*

APPLICABILITY

Applicable within all areas served by Delta. See Tariff Sheet No. 17.

AVAILABILITY

Available for use by small non-residential customers.

CHARACTER OF SERVICE

Firm - within the reasonable limits of the Company's capability to provide such service.

RATES

	Base Rate	+ Gas Cost Recovery Rate (GCR)**	= Total Rate	
Customer Charge*	$ 57.70		$ 57.70	(I)
All Mcf***	$ 6.2840	$ 3.7864	$ 10.0704 / per 1.0 Mcf	(I)

TERMS AND CONDITIONS

For a customer that is utilizing transportation service and has under deliveries of transportation gas to Delta's system, and/or requests to revert to the Small Non-Residential or Interruptible Service rate schedule, Delta may require a written contract providing for a continuance of service under the Small Non-Residential or Interruptible Service rate schedule for a minimum term of twelve months beginning with the date service reverts to the Small Non-Residential or Interruptible Service rate schedule.

* Meter no larger than AL425

** The "Gas Cost Recovery Rate (GCR)" as shown above, is an adjustment per Mcf determined in accordance with the "Gas Cost Adjustment Clause" as set forth on Sheets No. 13 and 14 of this tariff.

Small Non-Residential rates are subject to a Pipe Replacement Program charge of $0.21268/1.0 Mcf as determined in accordance with the Pipe Replacement Program Rider as set forth on Sheet 43 of this tariff.

Monthly Surcharge: A monthly surcharge of $0.87 per Mcf will be added to customer bills effective May 1, 2023 until the following balance is recovered. The purpose of the surcharge is to recover Gas Cost Recovery balances created before and during the transition period associated with the acquisition of Peoples Gas of KY LLC by Delta Natural Gas Company, Inc. The balance is $8,160,521.

DATE OF ISSUE: November 25, 2024
DATE EFFECTIVE: January 1, 2025
ISSUED BY: /s/ John B. Brown
John B. Brown, President

DELTA NATURAL GAS COMPANY, INC.

P.S.C. No. 14, Original Sheet No. 4
Superseding P.S.C. No. 13

CLASSIFICATION OF SERVICE – RATE SCHEDULES
LARGE NON-RESIDENTIAL*

APPLICABILITY

Applicable within all areas served by Delta. See Tariff Sheet No. 17.

AVAILABILITY

Available for use by large non-residential customers.

CHARACTER OF SERVICE

Firm - within the reasonable limits of the Company's capability to provide such service.

RATES

	Base Rate	+ Gas Cost Recovery Rate (GCR)**	= Total Rate	
Customer Charge	$ 195.04		$ 195.04	
1 - 200 Mcf	$ 7.3549	$ 3.7864	$ 11.1413 / per 1.0 Mcf	(I)
201 – 1,000 Mcf	$ 4.4195	$ 3.7864	$ 8.2059 / per 1.0 Mcf	(I)
1,001 – 5,000 Mcf	$ 3.0024	$ 3.7864	$ 6.7888 / per 1.0 Mcf	(I)
5,001 – 10,000 Mcf	$ 2.2905	$ 3.7864	$ 6.0769 / per 1.0 Mcf	(I)
Over 10,000 Mcf	$ 1.9345	$ 3.7864	$ 5.7209 / per 1.0 Mcf	(I)

TERMS AND CONDITIONS

For a customer that is utilizing transportation service and has under deliveries of transportation gas to Delta's system, and/or requests to revert to the Large Non-Residential or Interruptible Service rate schedule, Delta may require a written contract providing for a continuance of service under the Large Non-Residential or Interruptible Service rate schedule for a minimum term of twelve months beginning with the date service reverts to the Large Non-Residential or Interruptible Service rate schedule.

* Meter larger than AL425

** The "Gas Cost Recovery Rate (GCR)" as shown above, is an adjustment per Mcf determined in accordance with the "Gas Cost Adjustment Clause" as set forth on Sheets No. 13 and 14 of this tariff.

Large Non-Residential rates are subject to a Pipe Replacement Program charge of $0.13968/1.0 Mcf as determined in accordance with the Pipe Replacement Program Rider as set forth on Sheet 43 of this tariff.

Monthly Surcharge: A monthly surcharge of $0.87 per Mcf will be added to customer bills effective May 1, 2023 until the following balance is recovered. The purpose of the surcharge is to recover Gas Cost Recovery balances created before and during the transition period associated with the acquisition of Peoples Gas of KY LLC by Delta Natural Gas Company, Inc. The balance is $8,160,521.

DATE OF ISSUE: **November 25, 2024**
DATE EFFECTIVE: **January 1, 2025**
ISSUED BY: **/s/ John B. Brown**
John B. Brown, President

DELTA NATURAL GAS COMPANY, INC.

P.S.C. No. 14, Original Revised Sheet No. 5
Superseding P.S.C. No. 13

CLASSIFICATION OF SERVICE – RATE SCHEDULES
INTERRUPTIBLE SERVICE

APPLICABILITY
Applicable within all areas served by Delta. See Tariff Sheet No. 17.

AVAILABILITY
Available for use by interruptible customers.

CHARACTER OF SERVICE
Firm Service, as available. This rate schedule is designed to make available quantities of natural gas that Company may from time to time have available for sale without impairment of service to customers served under other higher priority rate schedules, and which can be supplied from Company's existing distribution system, subject to the provisions of this rate schedule. Company shall have the right to discontinue the supply of natural gas wholly or in part for such period or periods as, in the sole judgment of Company, may be necessary or advisable to enable it to supply the full gas requirements of its customers served under higher priority rate. Nothing herein shall prevent Company from expanding its obligations under such other rate schedules. Company may decline to accept any additional contracts for service hereunder.

RATES

	Base Rate	+ Gas Cost Recovery Rate (GCR)**	= Total Rate	
Customer Charge	$ 267.85		$ 267.85	
1 – 1,000 Mcf	$ 1.8052	$ 3.7864	$ 5.5916 / per 1.0 Mcf	(I)
1,001 – 5,000 Mcf	$ 1.3538	$ 3.7864	$ 5.1402 / per 1.0 Mcf	(I)
5,001 – 10,000 Mcf	$ 0.9025	$ 3.7864	$ 4.6889 / per 1.0 Mcf	(I)
Over 10,000 Mcf	$ 0.6768	$ 3.7864	$ 4.4632 / per 1.0 Mcf	(I)

Special Conditions - All customers having a connected load in excess of 2,500,000 Btu input per hour may be required to enter into an Interruptible Sales Agreement. Determinations of those customers so required shall be based on peak day use as well as annual volume and shall be at the sole discretion of the Company. In order to provide a fair opportunity to compete with other motor fuels, the customer charge and Pipe Replacement Program charge may be waived by Delta at its sole discretion for compressed natural gas fueling station customers.

Any customer required to enter into an Interruptible Agreement shall be permitted to purchase or transport gas under the Interruptible Rate Schedule as set forth on Sheet No. 5. Gas requirements, minimum charges and other specific information shall be set forth in the Agreement.

Interruptible rates are also subject to a Pipe Replacement Program charge of $0.04661/1.0 Mcf, as determined in accordance with the Pipe Replacement Program Rider as set forth on Sheet 43 of this tariff.

** The "Gas Cost Recovery Rate (GCR)" as shown above, is an adjustment per Mcf determined in accordance with the "Gas Cost Adjustment Clause" as set forth on Sheets No. 13 and 14 of this tariff.
Monthly Surcharge: A monthly surcharge of $0.87 per Mcf will be added to customer bills effective May 1, 2023 until the following balance is recovered. The purpose of the surcharge is to recover Gas Cost Recovery balances created before and during the transition period associated with the acquisition of Peoples Gas of KY LLC by Delta Natural Gas Company, Inc. The balance is $8,160,521.

DATE OF ISSUE: November 25, 2024
DATE EFFECTIVE: January 1, 2025
ISSUED BY: /s/ John B. Brown
John B. Brown, President

DELTA NATURAL GAS COMPANY, INC.

P.S.C. No. 14, Original Sheet No. 6
Superseding P.S.C. No. 13

CLASSIFICATION OF SERVICE – RATE SCHEDULES
INTERRUPTIBLE SERVICE

TERMS AND CONDITIONS

For a customer that is utilizing transportation service and has under deliveries of transportation gas to Delta's system, and/or requests to revert to the Small Non-Residential, Large Non-Residential or Interruptible Service rate schedule, Delta may require a written contract providing for a continuance of service under the Small Non-Residential, Large Non-Residential or Interruptible Service rate schedule for a minimum term of twelve months beginning with the date service reverts to the Small Non-Residential, Large Non-Residential or Interruptible Service rate schedule.

DATE OF ISSUE: **November 25, 2024**
DATE EFFECTIVE: **January 1, 2025**
ISSUED BY: **/s/ John B. Brown**
John B. Brown, President

DELTA NATURAL GAS COMPANY, INC.

P.S.C. No. 13, Original Sheet No. 6.1
Superseding P.S.C. No. 13

CLASSIFICATION OF SERVICE – RATE SCHEDULES
FARM TAP SERVICE

APPLICABILITY

Applicable to all areas served by Delta, including areas formerly served by Peoples Gas KY LLC with a connection along Kentucky West Virginia Gas Company's well connection and gathering system in Eastern Kentucky included in Peoples Gas KY LLC's former service area.

AVAILABILITY

Available to farm tap customers as defined by KRS 278.485. This includes customers previously served by Peoples Gas KY LLC or any new farm tap customers served from a connection along Kentucky West Virginia Gas Company's well connection and gathering system in Peoples Gas KY LLC's former service area, including farm tap customers previously served by Delta's supplier. Pursuant to KRS 278.485, the point of service must be located within one-half (1/2) air-mile of Delta or Delta's supplier's producing gas well or gathering pipeline. Customers shall complete Form 910, "Application for Service on Gathering System," and are responsible for all equipment other than the meter, service tap, saddle and first service shut off valve.

CHARACTER OF SERVICE

Gas delivered pursuant to this tariff is from pipelines owned and operated by Delta or Delta's supplier and all gas sold hereunder is made available by said supplier and subject to the terms and conditions of KRS 278.485 and 807 KAR 5:026. Delta's Tariff applies to customers taking service pursuant to this Rate Schedule unless (1) set forth otherwise or (2) the Tariff conflicts with KRS 278.485 or 807 KAR 5:026.

Other than the meter, service tap, saddle and first service shut off valve, which shall be owned and maintained by Delta, all other approved equipment and material required for service under this tariff shall be furnished, installed, and maintained by the customer at the customer's expense and shall remain the customer's property. At the customer's option, Delta will furnish and install this other equipment, but this other equipment shall be paid for, owned and maintained by the customer. Such other equipment shall include, but is not limited to, the line from the service tap to the point of use, gas regulation equipment, and desiccant tanks or other moisture control equipment as approved and required by Delta. Delta shall have the right to abandon gas service to any customer served from any line which is no longer operated by its supplier for any reason whatsoever. Nothing in this Tariff shall be construed to restrict Delta's right to abandon any gas well or any gathering pipeline, or any part thereof, and to remove any such abandoned pipeline or lines. All gas sold and delivered under this Tariff shall be delivered at the varying pressures of Delta's supplier's pipeline, and it shall be the responsibility of the customer to supply, maintain, and operate the necessary regulator and related equipment for the customer's use. Service could be interrupted due to the unprocessed nature of the gas, and upon the discontinuance of the gathering of gas through the gathering line or low flowing pressures resulting from the depletion of the wells feeding that gathering line or other reasons affecting pressure and/or volumes of gas, service is subject to interruption or discontinuance.

DATE OF ISSUE: **November 25, 2024**
DATE EFFECTIVE: **January 1, 2025**
ISSUED BY: **/s/ John B. Brown**
John B. Brown, President

DELTA NATURAL GAS COMPANY, INC.

P.S.C. No. 14, Original Sheet No. 6.2
Superseding P.S.C. No. 13

CLASSIFICATION OF SERVICE – RATE SCHEDULES
FARM TAP SERVICE

RATES

	Base Rate	+	Gas Cost Recovery Rate GCR**	= Total Rate	
Customer Charge *	$ 33.60			$ 33.60	(I)
All Mcf	$ 2.1599		$ 3.7864	$ 5.9463	(R)

* Residential farm tap rates are subject to a $0.30 fee collected under Delta's Energy Assistance Program Tariff Rider as set forth on Sheet No. 38 of this tariff. The fee is not included in the Customer Charge.

** The "Gas Cost Recovery Rate (GCR)" as shown above, is an adjustment per Mcf determined in accordance with Sheets No. 13 and 14 of this tariff.

SPECIAL CHARGES APPLICABLE TO FARM TAP CUSTOMERS

New installations: $150.00 fee

Reconnections and Turn-ons: $25.00 fee plus payment of all past due amounts

The special charges set forth herein are in addition to the special charges set forth elsewhere in the Tariff that likewise apply to customers taking Farm Tap Service.

Monthly Surcharge: A monthly surcharge of $0.74 per Mcf will be added to bills for the former Peoples Gas of KY LLC customers and $0.87 per Mcf for all other farm tap customers effective May 1, 2023 until the following balances are recovered. The purpose of the surcharge is to recover Gas Cost Recovery balances created before and during the transition period associated with the acquisition of Peoples Gas of KY LLC by Delta Natural Gas Company, Inc. The balances are $320,990 for the former Peoples Gas of KY LLC customers and $8,160,521 for the Delta Natural Gas Company, Inc. customers.

DATE OF ISSUE: **November 25, 2024**
DATE EFFECTIVE: **January 1, 2025**
ISSUED BY: **/s/ John B. Brown**
John B. Brown, President

DELTA NATURAL GAS COMPANY, INC.

P.S.C. No. 14, Original Sheet No. 7
Superseding P.S.C. No. 13

CLASSIFICATION OF SERVICE – RATE SCHEDULES
TRANSPORTATION OF GAS FOR OTHERS ON SYSTEM UTILIZATION

APPLICABILITY

Applicable within all areas served by Delta. See Tariff Sheet No. 17.

AVAILABILITY

Available to government or university-owned housing facilities that may be served as residential, and small non-residential, large non-residential, interruptible and compressed natural gas fueling station customers who have purchased natural gas elsewhere, obtained all requisite authority to transport such gas to Delta's facilities and request Delta to utilize its facilities to transport such customer-owned gas to place of utilization. Any such transportation service shall be subject to the terms and conditions set forth herein and to the reserved right of Delta to decline to initiate such service whenever, in Delta's sole judgment, the performance of the service would be contrary to good operating practice or would have a detrimental impact on other customers of Delta. Such detrimental impact may include under deliveries of transportation gas to Delta's system or switching by the transportation customer to Delta's Small Non-Residential, Large Non-Residential or Interruptible Service rate schedules.

RATE

A transportation charge comprised of the following components will be applied to each Mcf, or in the case of measurement based on heating value, each dekatherm (Dth) of gas transported hereunder:

(1) Delta's Base Rate for gas sold as set forth in Delta's Small Non-Residential, Large Non-Residential and Interruptible Rate Schedules; plus

(2) Where the pipeline suppliers transportation, compression or other similar charges are billed to Delta, the cost per Mcf or Dth, as applicable, of such charges; plus

(3) A take-or-pay recovery component of $(0.0000)

(4) For compressed natural gas fueling station customers, in order to provide a fair opportunity to compete with other motor fuels, Delta may negotiate at Delta's sole discretion and such customers a fixed base rate that is no more than the maximum Base Rate set forth in Delta's Interruptible Service Rate Schedule, but is no less than the minimum Base Rate set forth in Delta's Interruptible Service Rate Schedule.

DATE OF ISSUE: **November 25, 2024**
DATE EFFECTIVE: **January 1, 2025**
ISSUED BY: **/s/ John B. Brown**
John B. Brown, President

DELTA NATURAL GAS COMPANY, INC.

P.S.C. No. 14, Original Sheet No. 8
Superseding P.S.C. No. 13

CLASSIFICATION OF SERVICE – RATE SCHEDULES
TRANSPORTATION OF GAS FOR OTHERS ON SYSTEM UTILIZATION

GAS SOLD TO CUSTOMER

Monthly gas deliveries to customer in excess of scheduled transportation volumes will be billed by Delta and paid by customer in accordance with Delta's Standby Service Rate Schedule.

TERMS AND CONDITIONS

Service hereunder shall be performed under a written contract between customer and Delta setting forth specific arrangements as to term of the contract, volumes to be transported, points of delivery, methods of metering, timing of receipts and deliveries of gas by Delta, timing constraints relative to under deliveries and/or switching to Delta's Small Non-Residential, Large Non-Residential or Interruptible Service rate schedules, the availability of discounts in special situations and any other matters relating to individual customer circumstances.

At least ten (10) days prior to the beginning of each month, customer shall provide Delta with a schedule setting forth daily volumes of gas to be delivered into Delta's facilities for customer's account. Customer shall give Delta at least twenty-four (24) hours prior notice of any subsequent changes to scheduled deliveries. Delivery of gas transported hereunder will be effected as nearly as practicable on the same day as the receipt thereof. Delta will not be obligated to utilize underground storage capacity in performance of the service provided herein.

All gas volumes delivered hereunder shall shrink by 2% to cover line loss and measurement differences when no compression is being used in the transportation. When compression is required in the transportation, all gas volumes delivered hereunder shall shrink an additional amount equivalent to fuel usage.

It shall be the customer's responsibility to make all necessary arrangements, including regulatory approvals, required to deliver gas transported under this tariff.

Delta reserves the right to refuse to accept gas that does not meet Delta's quality specifications.

DATE OF ISSUE: **November 25, 2024**
DATE EFFECTIVE: **January 1, 2025**
ISSUED BY: **/s/ John B. Brown**
John B. Brown, President

DELTA NATURAL GAS COMPANY, INC.

P.S.C. No. 14, Original Sheet No. 9
Superseding P.S.C. No. 13

CLASSIFICATION OF SERVICE – RATE SCHEDULES
TRANSPORTATION OF GAS FOR OTHERS ON SYSTEM UTILIZATION

Volumes of gas transported hereunder will be determined in accordance with Delta's measurement base.

Customer owned gas transported hereunder for an interruptible customer will be subject to interruption in accordance with normal interruption procedures applicable to such rate schedule. Such customers must agree in writing to cause deliveries of customer-owned gas into Delta's facilities to cease upon notification by Delta of the necessity to interrupt or curtail the use of gas.

Delta shall have the right at any time to curtail or interrupt the transportation or delivery of gas to interruptible customers hereunder when, in Delta's sole judgment, such curtailment or interruption is necessary to enable Delta to maintain deliveries to customers of higher priority or to respond to any emergency. During such periods, Delta shall have the right to purchase any transportation gas delivered into Delta's system for the account of the customer at the actual cost the customer paid for such gas.

Delta may execute special transportation contracts with anyone after said contract has been filed with and accepted by the Public Service Commission.

This transportation is available to any customer with a daily nominated volume (the level of daily volume in Mcf as requested by the customer to be transported and delivered by the Company) which averages a minimum of 25 Mcf of gas per day for the billing period on an individual service at the same premise who has purchased their own supply of natural gas and require transportation by the Company to the point of utilization subject to suitable service being available from existing facilities. In order to provide a fair opportunity to compete with other motor fuels, this minimum volume requirement may be waived by Delta at is sole discretion for compressed natural gas fueling station customers.

For a customer that is utilizing transportation service and has under deliveries of transportation gas to Delta's system, and/or requests to revert to the Small Non-Residential, Large Non-Residential or Interruptible Service rate schedule, Delta may require a written contract providing for a continuance of service under the Small Non-Residential, Large Non-Residential or Interruptible Service rate schedule for a minimum term of twelve months beginning with the date service reverts to the Small Non-Residential, Large Non-Residential or Interruptible Service rate schedule.

DATE OF ISSUE: **November 25, 2024**
DATE EFFECTIVE: **January 1, 2025**
ISSUED BY: **/s/ John B. Brown**
John B. Brown, President

DELTA NATURAL GAS COMPANY, INC.

P.S.C. No. 14, Original Sheet No. 10
Superseding P.S.C. No. 13

CLASSIFICATION OF SERVICE - RATE SCHEDULES

TRANSPORTATION OF GAS FOR OTHERS OFF SYSTEM UTILIZATION

APPLICABILITY

Applicable within all areas served by Delta. See Tariff Sheet No. 17.

AVAILABILITY

Available to any person whose facilities connect or can be made to connect with Delta's facilities or who can cause their natural gas to be delivered to Delta's facilities and who desires gas to be transported by Delta to a place of utilization not connected to Delta's facilities. Further, the person or persons desiring such transportation shall have executed a contract with Delta as set forth under the terms and conditions of this tariff.

RATE

The charge for service under this tariff shall be $0.3481 per 1,000 cu. ft. of gas transported, or, in the case of measurement based upon heating value, shall be $0.3481 per dekatherm. Any additions or modifications of the facilities required to perform this service shall be at the sole expense of the customer. (I) (I)

TERMS AND CONDITIONS

Specific details relating to volumes, delivery points and other matters shall be covered by a separate contract.

Delta shall reserve the right to purchase all or part of the gas to be transported at the same price the transporter would have received at the delivery point less Delta’s applicable transportation charges, shrinkage and compressor fuel costs.

Delivery of gas transported hereunder will be effected as nearly as practicable on the same day as the receipt thereof. Delta will not be obligated to utilize underground storage capacity in performance of the service provided herein.

All gas volumes delivered hereunder shall shrink by 2% to cover line loss and measurement differences when no compression is being used in the transportation. When compression is required in the transportation, all gas volumes delivered hereunder shall shrink an additional amount equivalent to fuel usage.

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John B. Brown, President

DELTA NATURAL GAS COMPANY, INC.

P.S.C. No. 14, Original Sheet No. 11
Superseding P.S.C. No. 13

CLASSIFICATION OF SERVICE - RATE SCHEDULES

TRANSPORTATION OF GAS FOR OTHERS OFF SYSTEM UTILIZATION

It shall be the customer's responsibility to make all necessary arrangements, including regulatory approvals, required to deliver gas transported under this tariff.

Delta reserves the right to refuse to accept gas that does not meet Delta's quality specifications.

Volumes of gas transported hereunder will be determined in accordance with Delta's measurement base.

Delta shall have the right at any time to curtail or interrupt the transportation or delivery of gas hereunder when, in Delta's sole judgment, such curtailment or interruption is necessary to enable Delta to maintain deliveries to retail customers of higher priority or to respond to any emergency.

Delta may execute special transportation contracts with anyone after said contract has been filed with and accepted by the Public Service Commission.

This transportation is available to any customer with a daily nominated volume (the level of daily volume in Mcf as requested by the customer to be transported and delivered by the Company) which averages a minimum of 25 Mcf of gas per day for the billing period.

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DELTA NATURAL GAS COMPANY, INC.

P.S.C. No. 14, Original Sheet No. 12
Superseding P.S.C. No. 13

CLASSIFICATION OF SERVICE
RATE SCHEDULES

STANDBY SERVICE RATE SCHEDULE

APPLICABILITY

Applicable within all areas served by Delta. See Tariff Sheet No. 17.

AVAILABILITY

Available for use by commercial and industrial customers who:

(1) purchase all or part of their natural gas requirements from sources other than Delta and who request Delta to be available to supply natural gas at that place of utilization; or

(2) request Delta to provide a standby energy source at their place of utilization.

CHARACTER OF SERVICE

Firm - within the reasonable limits of Delta's capability to provide such service unless otherwise specified in a contract between Delta and the customer.

RATES

Customer shall pay Delta a standby charge to be set forth in a contract between Delta and the customer that has been filed with and accepted by the Public Service Commission. In addition, monthly natural gas usage will be billed by Delta and paid by the customer in accordance with the charges set forth in Delta's General Service or Interruptible Rate Schedule under which it sells gas to the customer.

SPECIAL TERMS AND CONDITIONS

Service under this rate schedule shall be performed under a written contract between Delta and the customer setting forth specific arrangements as to standby charge, maximum daily volumes of natural gas required by the customer from Delta, points of delivery, methods of metering and other matters relating to individual customer circumstances.

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DELTA NATURAL GAS COMPANY, INC.

P.S.C. No. 14, Original Sheet No. 13
Superseding P.S.C. No. 13

CLASSIFICATION OF SERVICE
RATE SCHEDULES

GAS COST ADJUSTMENT CLAUSE

DETERMINATION OF GCR

The Company shall file a Quarterly Report with the Commission which shall contain an updated Gas Cost Recovery Rate (GCR) and shall be filed at least thirty (30) days prior to the beginning of each calendar quarter. The GCR shall become effective for billing with the final meter readings of the first billing cycle of each calendar quarter.

The gas cost recovery rates are comprised of:

(1) The expected gas cost component (EGC), on a dollar per Mcf basis, which represents the average expected cost of gas supplies and may include fixed price, forward price and indexed price purchases. The purchases are less amounts injected into underground storage. The EGC includes withdrawals from underground storage at the average unit cost of working gas. The EGC includes the uncollectible gas costs portion of bad debt. In an effort to mitigate price volatility, the Company may contract with gas suppliers at fixed prices, at locked-in prices for gas to be delivered at future dates (forward price) and at index-based prices. These efforts can include the monthly or periodic layering of forward purchase volumes to help moderate the volatility of gas prices. The Company may consider published futures prices as well as price trends and price expectations at the time such decisions are made. Depending upon the circumstances, this volume can be up to the annual projected system requirements including storage needs.

(2) The supplier refund adjustment (RA), on a dollar per Mcf basis, which reflects refunds received from suppliers during the reporting period, plus interest at the average 90 day commercial paper rate for the calendar quarter. In the event of any large or unusual refunds, the Company may apply to the Public Service Commission for the right to depart from the refund procedure herein set forth.

(3) The actual adjustment (AA), on a dollar per Mcf basis, compensates for difference between the previous quarter's expected gas cost and the actual cost of gas during that quarter.

(4) The balance adjustment (BA), on a dollar per Mcf basis, which compensates for any under or over collections which have occurred as a result of prior adjustments.

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DELTA NATURAL GAS COMPANY, INC.

P.S.C. No. 14, Original Sheet No. 14
Superseding P.S.C. No. 13

CLASSIFICATION OF SERVICE
RATE SCHEDULES

GAS COST ADJUSTMENT CLAUSE

BILLING

The gas cost recovery rate to be applied to bills of customers shall equal the sum of the following components:

GCR = EGC + RA + AA + BA

DEFINITIONS

For purposes of this tariff:

(a) "Average Expected Cost" means the cost of gas supplies, adjusted for injections/withdrawals into storage and the uncollectible gas costs portion of bad debt. Cost of gas supplies include associated transportation and storage charges, and propane which results from the application of suppliers' rates currently in effect, or reasonably expected to be in effect during the calendar quarter, on purchased volumes during the twelve month period ending with the reporting period to which the GCR will apply, divided by the corresponding sales volume. Where the calculations require the use of volumes used during a given period, and those volumes did not exist for a particular source for the entire period, or the Company expects the volumes to change substantially, the Company may make appropriate adjustments in its calculations. Any adjustments of this type shall be described in the quarterly Gas Cost Recovery Report.

(b) "GCR" means the quarterly updated gas cost recovery rate applicable to the monthly consumption of customers (sum of the expected gas cost component plus the supplier refund adjustment plus the actual adjustment plus the balancing adjustment; i.e., GCR = EGC + RA + AA + BA).

(c) "Calendar Quarters" means each of the four three-month periods of (1) August, September and October; (2) November, December and January; (3) February, March and April; and (4) May, June and July.

(d) "Reporting Period" means the three (3) month accounting period that ended approximately sixty (60) days prior to the filing date of the updated gas recovery rates; i.e., the calendar quarter preceding that during which the most recent Quarterly Report was filed.

INTERIM GAS COST ADJUSTMENT FILINGS

The Company may make application for Interim Gas Cost Adjustments subject to the approval of the Commission.

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DELTA NATURAL GAS COMPANY, INC.

P.S.C. No. 14, Original Sheet No. 15
Superseding P.S.C. No. 13

CLASSIFICATION OF SERVICE – RATE SCHEDULES

SPECIAL CHARGES

The following charges shall be applied under the following conditions:

Collection Charge - A charge of $20.00 will be levied when a Company representative makes a trip to the premises of a customer for the purpose of terminating service. The charge may be assessed if service is actually terminated or if the customer pays the delinquent bill to avoid termination. The charge may also be assessed if the Company's representative agrees to delay termination based on the customer's agreement to pay the delinquent bill by a specific date. A collection trip may be made only after written notice has been sent to the customer stating that if the bill is not paid by a certain date the service will be disconnected. (I)

Reconnection Charge - A reconnection charge of $60.00* to be levied by the Company and paid by the customer before or at the time the service is reconnected shall be assessed as approved by the Public Service Commission when: (I)

(1) The customer's service has been disconnected for non-payment of bills or for violation of the Commission's or Company's Rules and Regulations, and the customer has qualified for and requested service to be reconnected. Customers qualifying for service reconnection under 807 KAR 5:006, Section 16 - Winter Hardship - shall be exempt from reconnect charges.

(2) The customer's service has been disconnected at the customer's request and at any time subsequently within twelve (12) months is reconnected at the same premise.

Bad Check Charge - The Company may charge and collect a fee of $15.00 to cover the cost of handling an unsecured check; where a customer tenders in payment of an account a check which upon deposit by the Company is returned as unpaid by the customer’s financial institution.

Request Test Charge - Pursuant to 807 KAR 5:006, Section 19, the Company shall make a test of any meter upon written request of any customer provided such request is not made more frequently than once each twelve (12) months. The customer shall be given the opportunity of being present at such request tests. If such tests show that the meter was not more than two percent (2%) fast, the Company may make a reasonable charge for the test. The test charge is based upon meter size and is as follows:

1,000 cubic feet per hour and under	$ 4.00
Over 1,000 to 10,000	$ 8.00
Over 10,000	$12.00

*The reconnection charge for any customer pursuant to KRS 278.485 shall be $25.00 as set forth in Sheet No. 6.1-6.2.

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DELTA NATURAL GAS COMPANY, INC.

P.S.C. No. 14, Original Sheet No. 16
Superseding P.S.C. No. 13

CLASSIFICATION OF SERVICE
RATE SCHEDULES

SPECIAL CHARGES

Gas Light Charge - Monthly consumption of unmetered gas used for an outdoor gas light, as approved by the Company, will be calculated to be 1,500 cubic feet per month per mantle for upright mantles and for each pair of inverted mantles. On special models of gas lights where gas consumption is greater than those referred to above, the Company shall estimate, based on the manufacturer's suggested usage, the monthly consumption to the closest 100 cubic feet and bill customer that equal amount each month. Such consumption shall be billed under the appropriate rate schedule applicable to the customer.

Pilot Light Charge – As a courtesy, Delta will relight all gas appliances, at no charge to the customer, at the time of turn-on, meter rotation, or restoration of service. If a customer later requests assistance in relighting gas appliances not in conjunction with a turn-on, meter rotation or restoration of service, Delta may charge and collect from the customer $35.00 per hour, with a minimum charge of one hour.

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DELTA NATURAL GAS COMPANY, INC.

P.S.C. No. 14, Original Sheet No. 17
Superseding P.S.C. No. 13

CLASSIFICATION OF SERVICE
RULES AND REGULATIONS

1. APPLICABILITY

Applicable within all service areas served by Delta. namely: Bath County; Estill County; Montgomery County; Menifee County; Madison County; Powell County; Garrard County; Jackson County; Lee County; Bourbon County; Jessamine County; Rowan County; Bell County; Knox County; Whitley County; Laurel County; Lincoln County; Clay County; Leslie County; Fayette County; Fleming County; Clark County; Robertson County; Mason County; Lawrence County; Martin County; Perry County; Magoffin County; Pike County; Floyd County; Johnson County; Knott County; and Letcher County.

2. COMMISSION'S RULES AND REGULATIONS

All gas service rendered by the Company shall be in accordance with the Administrative Regulations by which gas utilities are governed by the Public Service Commission of Kentucky and all amendments thereto and modifications thereof which may be made by the Commission.

3. COMPANY'S RULES AND REGULATIONS

In addition to the Rules and Regulations prescribed by the Public Service Commission, all gas service rendered shall also be in accordance with the Rules and Regulations adopted by the Company.

4. FILING OF RATES, RULES AND REGULATIONS

A copy of all schedules of rates, rules and regulations under which gas service is rendered is on file for the public's benefit with the Public Service Commission of Kentucky. A copy of such rates, rules and regulations, together with the law, rules and regulations of the Public Service Commission of Kentucky is available for public inspection in the principal office of the Company.

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DELTA NATURAL GAS COMPANY, INC.

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Superseding P.S.C. No. 13

CLASSIFICATION OF SERVICE
RULES AND REGULATIONS

5. NO EXCEPTIONS TO RULES AND REGULATIONS

No agent, representative or employee of the Company shall make any promise, agreement or representation not incorporated in or provided for by the Rules and Regulations of the Public Service Commission of Kentucky or of this Company and neither has any agent, representative or employee of the Company any right or power to amend, modify, alter or waive any of the said Rules and Regulations except as hereinafter provided.

6. RULES AND REGULATIONS MAY BE AMENDED

The Company reserves the right to amend or modify its Rules and Regulations or to adopt such additional Rules and Regulations as the Company deems necessary in the proper conduct of its business, subject to the filing with and acceptance of same by the Public Service Commission of Kentucky.

7. SUPERSEDE PREVIOUS RULES AND REGULATIONS

These Rules and Regulations replace and supersede all previous Rules and Regulations under which the Company has previously supplied gas service.

8. CUSTOMER CLASSIFICATIONS

Residential:	Service to customers which consists of direct natural gas usage in a residential dwelling for space heating, air conditioning, cooking, water heating and other residential uses.
Small Non-Residential	Service to customers engaged primarily in the sale of goods or services including institutions and local and federal government agencies for uses other than those involving manufacturing or electric power generation with a meter no larger than an AL425.
Large Non-Residential:	Service to commercial and industrial customers including institutions and local and federal government agencies with a meter larger than an AL425.

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DELTA NATURAL GAS COMPANY, INC.

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Superseding P.S.C. No. 13

CLASSIFICATION OF SERVICE
RULES AND REGULATIONS

9. APPLICATION FOR SERVICE

A written application or contract, properly executed, may be required before the Company is obligated to render gas service. The Company shall have the right to reject for valid reasons any such application or contract. All applications for service shall be made in the legal name of the party desiring the service. To confirm the identity of prospective customers, Delta requires the following information: Name; Complete Social Security Number, last four digits of Social Security Number, or Driver's License Number. In addition, when service is turned on, the prospective customer will be required to present photo identification, or an alternate form of identification for someone who does not have photo identification, confirming his or her identity.

Applications for service are not transferable and new occupants of premises will be required to make application for service before commencing the use of gas. Customers who have been receiving gas service shall notify the Company when discontinuance of service is desired and shall pay for all gas until such notice has been given in person, in writing or by telephone and final meter reading is made by the Company.

When a customer moves within the service area of the Company, the customer shall be billed out at the original location and billed in at the new location. Therefore, the customer may receive two bills for the month in which the move occurs.

In case the customer is not the owner of the premises, it shall be the customer's responsibility to obtain from the property owner or owners the necessary consent to install and maintain in, on or over said premises all such piping and other equipment as are required or necessary to install service line for supplying gas service to the customer whether the piping and equipment be the property of the customer or the Company.

10. REFUSAL OR DEFERRAL OF SERVICE

The Company reserves the right to refuse or to defer full service to an applicant where the existing mains are inadequate to serve the applicant's requirements without adversely affecting the service to customers already connected and being served.

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DELTA NATURAL GAS COMPANY, INC.

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CLASSIFICATION OF SERVICE
RULES AND REGULATIONS

11. RENEWAL OF CONTRACT

If, upon the expiration of any service agreement or service contract for a specified term, the customer continues to use the service, the service agreement or service contract (unless otherwise provided therein) will be automatically renewed and extended for successive periods of one year each, subject to termination at the end of any year upon written notice by either party in advance of the expiration date in accordance with the terms set forth in the service agreement or service contract.

12. CUSTOMER'S LIABILITY

The customer shall assume all responsibility for the gas service in or on the customer's premises at and from the point of delivery of gas and for all the piping, appliances and equipment used in connection therewith which are not the property of the Company, and will protect and save the Company harmless from all claims for injury or damage to persons or property occurring on the customer's premises or at and from the point of delivery of gas occasioned by such gas or gas service and equipment, except where said injury or damage will be shown to have been caused solely by the gross negligence of the Company.

13. FORCE MAJEURE

Neither Company nor Customer shall be liable in damages to the other for any act, omission or circumstance occasioned by or in consequence of any acts of God, strikes, lockouts affecting the company or its suppliers of gas, acts of the public enemy, wars, blockades, insurrections, riots, epidemics, landslides, lightning, earthquakes, fires, storms, floods, washouts, arrests and restraints of rulers and peoples, civil disturbances, explosions, breakage or accident to machinery or lines of pipe, the binding order of any court or governmental authority which has been resisted in good faith by all reasonable legal means, and any other cause, whether of the kind herein enumerated or otherwise, not reasonably within the control of the party claiming suspension and which by the exercise of due diligence such party is unable to prevent or overcome. Failure to prevent or settle any strike or strikes shall not be considered to be a matter within the control of the party claiming suspension. Such causes or contingencies affecting the performance hereunder by either Company or Customer, however, shall not relieve it of liability in the event of its concurring negligence or in the event of its failure to use due diligence to remedy the situation and to remove the cause in an adequate manner and with all reasonable dispatch, nor shall such causes or contingencies affecting such performance relieve either party from its obligations to make payments of amounts then due hereunder in respect of gas theretofore delivered.

14. ACCESS TO PROPERTY

The Company shall at all reasonable hours have access to meters, service connections and other property owned by it and located on customer's premises for purposes of installation, maintenance, meter reading, operation or removal of its property at the time service is to be terminated. Any employee of the Company whose duties require the employee to enter the customer's premises shall wear a distinguishing uniform or other insignia, identifying the employee as an employee of the company, or carry a badge or other identification which will identify the employee as an employee of the Company, the same to be shown by the employee upon request.

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DELTA NATURAL GAS COMPANY, INC.

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CLASSIFICATION OF SERVICE
RULES AND REGULATIONS

15. CONTINUOUS OR UNIFORM SERVICE

The Company will endeavor to supply gas continuously and without interruption, except for the rate schedules that state otherwise. However, the Company shall not be responsible for damages or otherwise for failure to supply gas for any interruptions of the supply when such failure is without willful fault or neglect on its part.

The Company cannot and does not guarantee either a sufficient supply or an adequate or uniform pressure of the gas supplied and shall not be liable for any damage or loss resulting from inadequate or interrupted supply or from any pressure variations when such conditions are not due to willful fault or neglect on its part.

16. EXCLUSIVE SERVICE

Except in cases where the customer has a special contract with the Company for reserve or auxiliary service, no other fuel service shall be used by the customer on the same installation in conjunction with the Company's service connection, either by means of valves or any other connection.

The customer shall not sell the gas purchased from the Company to any other customer, company or person, and the customer shall not deliver gas purchased from the Company to any connection wherein said gas is to be used on premises not owned or controlled by the customer.

17. DEPOSITS

The Company may require a minimum cash deposit or other guaranty to secure payment of bills except from customers qualifying for service reconnection pursuant to 807 KAR 5:006, Section 16, Winter Hardship Reconnection. Service may be refused or discontinued for failure to pay the requested deposit. Interest, as prescribed by KRS 278.460, will be paid on all sums held on deposit. The interest will be applied as a credit to the customer's bill or will be paid to the customer on an annual basis. If the deposit is refunded or credited to the customer's bill prior to the deposit anniversary date, interest will be paid or credited to the customer's bill on a pro-rated basis.

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CLASSIFICATION OF SERVICE
RULES AND REGULATIONS

The deposit may be waived upon a customer's showing of satisfactory credit or payment history. Required deposits will be credited to the customer's bill between twelve and fifteen months after the month of deposit if the customer has established a satisfactory payment record for that period. If a deposit has been waived or returned and the customer fails to maintain a satisfactory payment record, a deposit may then be required. Upon termination of service, the deposit and any interest earned and owing will be credited to the final bill with any remainder refunded to the customer.

In determining whether a deposit will be required or waived, the following criteria may be considered:

(1) Previous payment history with the Company. If the customer has no previous history with the Company, statements from other regulated public utilities may be presented by the customer as evidence of good credit.

(2) Length of time the customer has resided or been located in the area.

(3) Whether the customer owns the property where service is to be rendered.

(4) Whether another customer with a good payment history is willing to sign as a guarantor for an amount equal to the required deposit.

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CLASSIFICATION OF SERVICE
RULES AND REGULATIONS

If a deposit is held longer than eighteen months, the deposit will be recalculated at the customer's request based on the customer's actual usage for the past twelve months. If the deposit on account differs from the recalculated amount by more than $10.00 for a residential customer or 10 percent for a non-residential customer, the Company may collect any underpayment and refunds, if any, will be credited to the customer's next utility bill. No refund will be made if the customer's bill is delinquent at the time of recalculation.

Once each year, a billing insert will be included with the bill advising the customer of the right to request a deposit recalculation.

Residential and small non-residential customers with meters up through AL425 will pay equal deposits in the amount of $95.00. This amount shall not exceed 2/12ths of the average annual bill.

Large non-residential customer's deposits shall be based upon actual usage of the customer at the same or similar premises for the most recent twelve month period if such information is available. If usage information is not available, the deposit will be based on the average bills of similar customers and premises in the system. The deposit amount shall not exceed 2/12ths of the customer's actual or estimated annual bill.

18. MONTHLY CUSTOMER CHARGE

A monthly customer charge shall be rendered against every meter installed unless service is discontinued in one customer's name and is not to be re-served at the location.

Special permission may be obtained from the local distribution supervisor for waiving of the monthly customer charge only when initial service is being rendered and no gas except test gas has been passed by the meter.

A full monthly customer charge will be rendered whenever service has been used for more than fifteen (15) days of a billing month, even if the consumption of the customer is zero (0).

If service is used less than fifteen (15) days in a given billing month and any consumption is recorded, the normal billing procedure shall apply.

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CLASSIFICATION OF SERVICE
RULES AND REGULATIONS

19. MONTHLY BILLS

Bills for gas service will be rendered monthly unless otherwise specified. The term "month" for billing purposes shall mean the period between any two consecutive readings of the meter by the Company, such reading to be taken as near as practicable approximately every thirty (30) days.

Bills are due upon rendition and payable within a period not exceeding ten (10) days after the date of mailing.

Service shall be subject to being discontinued for non-payment of bills after the customer has been given at least ten (10) days written notice separate from the original bill and not before twenty seven (27) days from the mailing date of the original bill.

The Company may not terminate service to a customer if a medical certificate is presented or if a Certificate of Need from the Cabinet for Human Resources is presented in accordance with 807 KAR 5:006, Section 15 (2)(c) and (3).

Failure to receive a bill does not exempt a customer from these provisions.

When the Company is unable to read the meter after a reasonable effort, or where the meter fails to operate, the customer will be billed on an estimated basis and the billing adjusted as necessary.

The Company's billing form includes dates served; number of days in period; previous and present meter reading; Mcf usage; net amount due for service rendered; taxes, if applicable; adjustments, if any; special charges; total amount due; account number; billing date; due date; and service address.

20. BUDGET PAYMENT PLAN

The Company has a budget payment plan available for its residential and small non-residential customers whereby a customer may elect to pay a monthly amount for the budget year in lieu of monthly billings for actual usage. The monthly budget

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CLASSIFICATION OF SERVICE
RULES AND REGULATIONS

payment will be determined by the Company based, under normal circumstances, on a minimum of one-twelfth of the estimated annual usage, subject to review and adjustment during the budget year. The normal budget year is the 12 months from August through July, with any amounts to be settled being rolled into the subsequent budget year.

The customer's account may be adjusted through a series of levelized adjustments on a monthly basis if usage or changes in rates indicate that the account will not be current upon payment of the last budget amount.

To be accepted as a budget customer, the account balance must be paid in total before the customer is put on a budget payment plan. It is understood that this budget payment plan will continue until the customer notifies the Company in writing or by telephone to discontinue the plan or if the customer fails to pay bills as rendered under the budget payment plan. The Company reserves the right to revoke the plan and restore the customer to regular billing and require immediate payment of any deficiency.

Failure to receive a bill in no way exempts the customer from the provisions of these terms and conditions.

21. LOCAL FRANCHISE FEE OR TAX

There shall be added to the customer's bill, as a separate item, an amount equal to the proportionate part of any license, occupation, franchise or other similar fee or tax now or hereafter agreed to or imposed upon the Company by local taxing authorities, whether imposed by ordinance, franchise or otherwise, and which fee or tax is based upon a percentage of the gross receipts, net receipts, or revenues of the Company. Such amount shall be added exclusively to bills of customers receiving service within the territorial limits of the authority imposing the fee or tax. Where more than one such fee or tax is imposed, each of the charges or taxes applicable to each customer shall be added to the customer's bill as separately identified items.

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DELTA NATURAL GAS COMPANY, INC.

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CLASSIFICATION OF SERVICE
RULES AND REGULATIONS

22. COMPANY-OWNED SERVICE LINE EXTENSIONS AND CONNECTIONS

The Company will install, own, operate and maintain the service line at the premises of residential and commercial customers, if such premises are not connected to a Company main by a service line. With respect to residential and commercial customers that occupy premises already connected to a Company main by a service line, the Company shall be responsible for operating and maintaining the customer service line and when the Company determines that replacement of such customer service line is necessary the Company shall be responsible for installing the service line and shall thereafter own the service line.

Any customer accepting gas service under this section shall be deemed to have granted the Company an easement across his property for such service. No service line shall be installed across private property other than the premises of the building to be supplied with gas; except after special investigation and approval by the Company.

An extension of 100 feet or less shall be made to an existing distribution main without charge for a prospective customer who shall apply for and contract to use service for one (1) year or more and provides guarantee for the service.

If an extension of the utility's main to serve an applicant or group of applicants amounts to more than 100 feet per customer, the Company may require the total cost of the excessive footage over 100 feet per customer to be deposited with the utility by the applicant, based on average estimated cost per foot of the total extension. Each customer receiving service under this extension shall be reimbursed under the following plan: each year for a refund period of not less than ten (10) years, the utility shall refund to the customer who paid for the excessive footage, the cost of 100 feet of extension in place for each additional customer connected during the year whose service line is directly connected to the extension installed, and not to extensions or laterals therefrom. Total amount refunded shall not exceed the amount paid to the utility. After the end of the refund period, no refund shall be required. An applicant desiring an extension to a proposed real estate subdivision may be required to pay all costs of the extension. Each year for a refund period of not less than ten (10) years, the utility shall refund to the applicant who paid for the extension a sum equivalent to the cost of 100 feet of extension installed for each additional customer connected during the year. Total amount refunded shall not exceed the amount paid to the utility. After the end of the refund period from the completion of the extension, a refund shall not be required.

Nothing contained herein shall be construed as to prohibit the Company from making at its expense greater extensions to its distribution mains or the granting of more favorable terms than herein prescribed, should its judgment so dictate, provided like extensions are made for other customers or subscribers under similar conditions.

In the event that the Company is required to undertake any excavation on a customer’s property in connection with the installation, repair, maintenance or replacement of a service line, the Company shall make reasonable efforts to restore the property to its original condition pursuant to generally accepted utility standards for such construction operations.

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John B. Brown, President

DELTA NATURAL GAS COMPANY, INC.

P.S.C. No. 14, Original Sheet No. 27
Superseding P.S.C. No. 13

CLASSIFICATION OF SERVICE
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23. COMPANY'S EQUIPMENT AND INSTALLATION

The Company shall furnish, install and maintain at its expense the necessary service connection. The location of this service connection will be made at the discretion and judgment of the Company.

The Company will furnish, install and maintain at its expense the necessary meter, meter stand (including meter riser), regulator and connections which will be located at or near the main service connection, property line or near the building, at the discretion or judgment of the Company. Suitable site or location for the meter, meter stand, (including meter riser), regulator and connections shall be provided by the customer and the title to this equipment shall remain in the Company with the right to install, operate, maintain and remove same and no charge shall be made by the customer for use of the premises as occupied or used.

24. PROTECTION OF COMPANY'S PROPERTY

All meters, piping and other appliances and equipment furnished by and at the expense of the Company, which may at any time be in or on the customer's premises shall, unless otherwise expressly provided herein, be and remain the property of the Company and the customer shall protect such property from loss or damage and no one who is not an agent of the Company shall be permitted to remove such property or to tamper with or damage same.

25. CUSTOMER'S EQUIPMENT AND INSTALLATION

The customers shall furnish, install and maintain at their expense the necessary housepiping, connections and appliances and same shall be installed in accordance with the requirements and specifications of "INSTALLATION OF GAS PIPING AND GAS EQUIPMENT" as compiled and approved by the American National Standards Institute, the National Board of Fire Underwriters, The American Gas Association and other similar bodies, which is now contained in the National Fuel Gas Code (ANSI Z 223.1-1980) and any revisions thereof which are herewith incorporated by reference as a part of the Company's Rules and Regulations where applicable and when not in conflict with the requirements of the constituted authorities.

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All appliances must be approved by a standard testing laboratory or agency and installed in accordance with the manufacturer and/or NFPA 54 guidelines.

Suitable pressure regulators shall be installed by, or at the expense of, the customer on all heating appliances and special equipment which have an hourly input of 50,000 BTU or higher; pressure regulators shall also be installed on all appliances with lower inputs where provided or recommended by the manufacturer or where necessary, at the discretion of the Company, to provide better and safer gas utilization and service.

All of the customer's piping, connections and appliances shall be suitable for the purposes thereof and shall be maintained by the customer at his expense at all times in a good, safe and serviceable condition.

The Company shall inspect the condition of the meter and service connections before making service connections to a new customer pursuant to 807 KAR 5:006, Section 13(3). The Company shall not assume any responsibility and shall not be held liable in any way for the making of any periodic inspection of the customer's piping, connections or appliances or for the customer's failure to properly and safely install, operate and maintain same.

26. NOTICE OF ESCAPING GAS OR UNSAFE CONDITIONS

Immediate notice must be given by the customer to the office or employees of the Company if any escaping gas or unsafe conditions are detected or any defects or improper installations are discovered in the piping and equipment of either the Company or the customer which are on the customer's premises.

No flames or lights are to be taken near any escape of gas and the gas must be shut off at the meter cock or valve until hazard is eliminated and the gas service is not to be turned on again except by a Company employee.

The Company will not be responsible or assume any liability for any injury, loss or damage which may arise from the carelessness or negligence of the customer or his agents or representatives.

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27. TURNING OFF GAS SERVICE AND RESTORING SAME

The gas service may be turned off at the meter when justified by the customer or his agent or any constituted authorities but no person, unless in the employ of the Company or having permission from the Company, shall turn the gas on or restore service.

28. CHARACTER OF SERVICE

In accordance with 807 KAR 5:022, Section 6, the Company will normally supply natural gas having a heating value of approximately one thousand seventy (1,070) BTU per cubic foot and a specific gravity of approximately sixty-two hundredths (0.62). However, when necessary to supplement the supply of natural gas, the Company reserves the right, at its discretion, to supply an interchangeable mixture of vaporized liquefied petroleum gas and air or a combination of same with natural gas.

29. MEASUREMENT BASE

The Company utilizes an appropriate measurement base in all service areas. The rates of the Company are based upon gas delivered to the customer on a basis of four (4) ounces per square inch above an assumed atmospheric pressure of fourteen and four-tenths (14.4) pounds per square inch or fourteen and sixty-five hundredths (14.65) pounds per square inch absolute pressure at an assumed temperature of sixty (60) degrees Fahrenheit; provided, however, the Company reserves the right to correct as necessary the actual temperatures to sixty (60) degrees Fahrenheit basis in the cases of large volume industrial customers.

All gas measured at pressures higher than standard pressure for low pressure distribution systems shall be corrected to a pressure base of fourteen and sixty-five hundredths (14.65) pounds per square inch absolute.

30. GAS MEASUREMENT

The gas consumed shall be measured by a meter or meters to be installed by the Company upon the customer’s premises at a point most accessible or convenient for the Company and all bills

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shall be calculated upon the registration of said meter or meters except as hereinafter provided. If more than one meter is installed for the same or different classes of service at different locations on the customer's premises, each meter shall be considered separately in calculating the amount of any bills, except in those cases where the Company elects to install dual metering facilities in order to assure accurate measurement of all gas consumed. Meter readings may be combined and one bill rendered under these conditions. Meters include all measuring instruments and equipment.

All residences, commercial buildings or other occupied buildings shall have separate meters even if under the same roof, except in cases of multi-occupants under the same roof with a common entrance or within an enclosure or mobile home park where it is unreasonable or uneconomical to measure each unit separately.

When customers are served from high pressure lines, the meters, regulators and safety devises shall be located as near to the Company's main as is practicable.

31. METERING

Unless otherwise specified, a residential, commercial or industrial consumer shall be interpreted to mean a customer served through an individual meter.

A multiple unit dwelling shall be interpreted to mean two or more consumers or dwelling units, such as apartments, trailers or mobile homes within a trailer park.

A master meter shall be interpreted to mean one meter servicing a trailer or mobile home park or a multiple unit dwelling; the Company reserves the right to charge a minimum monthly rate per mobile home or trailer or individual consumer within a multiple unit dwelling served through a master meter.

Any time a master meter is used for rendering services, the Company shall require the execution of a service agreement in writing, which agreement, among other things, shall specify the number of customers served through such master meter.

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32. POINT OF DELIVERY OF GAS

The point of delivery of gas supplied by the Company shall be at the point where the gas passes from outlet of the meter to customer's yard line or house piping.

33. MCF
"Mcf" is defined as 1,000 cubic feet at the measurement base.

34. CCF
"Ccf" is defined as 100 cubic feet at the measurement base.

35. DTH
"Dth" is defined as 1,000,000 BTUs.

36. DELTA
"Delta" or "the Company" shall mean Delta Natural Gas Company, Inc.

37. CUSTOMER'S DISCONTINUANCE OF SERVICE
Reference 807 KAR 5:006, Section 13.

38. COMPANY'S DISCONTINUANCE OF SERVICE FOR CAUSE
Reference 807 KAR 5:006, Section 15.

39. SPECIAL RULES FOR CUSTOMERS SERVED FROM TRANSMISSION MAINS

Applicability – These special rules for customers served from transmission mains shall be applicable to the Company's service area set forth in the Company's rules and regulations as filed with and approved by the Public Service Commission.

Transmission Mains - In addition to the standard Rules and Regulations as applicable to 807 KAR 5:022, Section 2, which incorporates 49 C.F.R. Part 191, the following special Rules and Regulations shall apply to all customers served directly from the high pressure transmission mains.

All meters, regulators, equipment and connections necessary to serve the customer from high pressure transmission line shall be installed on the customer's premises at or as near the transmission line as is practicable.

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Suitable site or location for the equipment owned by the Company or the owner of the line shall be provided and furnished by the customer without any expense to the Company. The Company shall have the right of ingress, egress and regress to and from this location at any time without any expense or charges from the customer.

The customers' yard line extending from the outlet of the meter shall be installed and maintained by the customers at their expense.

The customer shall notify the Company promptly of any leaks in the transmission line or equipment, also, of any hazards or damages to same.

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40. SPECIAL PROVISIONS - LARGE VOLUME CUSTOMERS

Industrial, commercial or other customers using large volumes of gas on a varying basis shall install and maintain at their expense adequate piping and suitable regulating and control equipment to provide reasonable and practical limitation of intermittence or fluctuation in the pressure, volume or flow of gas and shall so regulate and control their operations and the use of gas hereunder so as not to interfere with gas service being furnished to them or to any other customers or with the proper and accurate metering of gas at their existing location or any other location.

41. MONITORING OF CUSTOMER USAGE

The Company monitors each customer's usage on a monthly basis in order to detect unusual deviations in individual customer consumption. Prior to each monthly billing, the Company compares the customer's current consumption with prior usage. Should an unusual deviation in the customer's consumption be found, the Company makes a reasonable attempt to determine the reason for the unusual deviation including re-reading the meter and testing the meter if required.

If the cause for usage deviation cannot be determined from analysis of the customer's meter reading and billing records the Company will contact the customer by telephone or in writing to determine whether there have been changes such as different number of household members or work staff, additional or different appliances, changes in business volume or known leaks in the customer's service line.

The Company will notify the customer of the investigation, its findings and any refunds or backbilling in accordance with 807 KAR 5:006, Section 11 (4) and (5).

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CLASSIFICATION OF SERVICE
RATE SCHEDULES

WEATHER NORMALIZATION ADJUSTMENT CLAUSE APPLICABLE TO
RESIDENTIAL AND SMALL NON-RESIDENTIAL GENERAL SERVICE RATE SCHEDULES

WEATHER NORMALIZATION ADJUSTMENT (WNA)

The sales to residential and small non-residential customers shall be increased or decreased monthly by an amount hereinafter described as the Weather Normalization Adjustment (WNA).

DETERMINATION OF WNA

A Weather Normalization Adjustment Factor (WNAF) shall be utilized during the December through April billing months to calculate the non-gas portion of the bills of all residential and small non-residential heating customers. Billing month refers to the month in which the bills are mailed. During the remainder of the year, May through November, the monthly bills shall be computed solely on actual consumption. (T)

WEATHER NORMALIZATION ADJUSTMENT WILL BE CALCULATED USING THE FOLLOWING FORMULA:

WNA = WNAF * Actual Mcf * Base Rate Charge

An average daily base load will be determined separately for residential and small non-residential customers. The average daily base load will remain the same for the WNA December – April billing months. WNA will be billed for 5 billing periods.

An Average Monthly Base Load (AMBL) for residential or small non-residential customers will be calculated by using total Mcf for two month non-heat usage (August/September) divided by total number of residential or small non-residential customers billed for the two month period.

AMBL = MCF / NUMBER OF CUSTOMER

To calculate the Average Daily Base Load (ADBL), divide the Average Monthly Base Load by the average number of days in the two-month non-heat billing cycle.

ADBL = AMBL / AVERAGE # DAYS

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Base Load (BL) is determined by multiplying the Average Daily Base Load per residential or small non-residential customer by the number of days in the billing cycle times the number of residential or small non-residential customers in the billing cycle.

BL = ADBL * # DAYS IN BILLING CYCLE * # CUSTOMERS IN BILLING CYCLE

The heat load is then determined by subtracting the residential or small non-residential customer's base load from the total Mcf billed in the billing cycle.

HL = MCF BILLED IN CYCLE - BL

A Heating Degree Factor (HDF) is then determined by dividing the Normal Degree-Days (NDD) for the billing cycle by the Actual Degree-Days (ADD) in the billing cycle.

HDF = NDD / ADD

The Weather Normalization Adjustment Consumption (WNAC) is computed by multiplying the Heating Degree Factor times the Heat Load and adding the Base Load to that number.

WNAC = HDF * HL + BL

The Weather Normalization Adjustment Factor is then calculated by dividing the WNA Consumption by the total Mcf billed in the cycle.

WNAF = WNAC / MCF

The WNAF will be recomputed monthly based on company averages. If the WNAF is less than 1.0, the customer's billed amount will be less than the actual amount would have been. If the WNAF is greater than 1.0 the customer's billed amount will be more than the actual amount would have been. The customer's bill is calculated by multiplying the actual Mcf usage by the WNAF times the base rate charge as set forth on Sheet No. 2 of this tariff.

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CLASSIFICATION OF SERVICE
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RIDER FOR GAS TECHNOLOGY INSTITUTE RESEARCH AND DEVELOPMENT

APPLICABILITY

Applicable within all areas served by Delta. See Tariff Sheet No. 17. This tariff applies to all gas sold by Delta under Delta's residential (Tariff Sheet No. 2), small non-residential (Tariff Sheet No. 3), large non-residential (Tariff Sheet No. 4), interruptible (Tariff Sheet Nos. 5-6) and farm tap (Tariff Sheet Nos. 6.1-6.2) rate schedules. It also applies to transportation by Delta under Delta's on system transportation (Tariff Sheet No. 7-9) rate schedule. (T) (T)

GTI R&D Unit Charge

The intent of the Gas Technology Institute Research and Development (GTI R&D) Unit Charge is to maintain the Company's level of contribution at the calendar year 2003 funding amount of approximately $12,347. The Unit Charge will be billed effective February 1, 2005 at the rate of $0.002 per Mcf.

WAIVER PROVISION

The GTI R&D Unit Charge may be reduced for one or more classifications of service or rate schedules at any time by the Company by filing notice with the Commission. Any such waiver shall not increase the GTI R&D Unit Charge to the remaining classifications of service or rate schedules without Commission approval.

REMITTANCE OF FUNDS

All funds collected under this rider will be remitted to Gas Technology Institute on an annual basis. The amounts so remitted shall be reported to the Commission annually.

TERMINATION OF THIS RIDER

Participation in the GTI R&D funding program is voluntary on the part of the Company. The Company may terminate this rider at any time by filing a notice of rescission with the Commission.

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CLASSIFICATION OF SERVICE
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ENERGY ASSISTANCE PROGRAM RIDER APPLICABLE TO RESIDENTIAL RATE SCHEDULE

ENERGY ASSISTANCE PROGRAM

An Energy Assistance Program ("EAP") surcharge of $0.30 per month will be applied to all residential bills rendered under the Residential Rate Schedule and Farm Tap Rate Schedule. Proceeds from the EAP surcharge will help fund a bill credit to enrolled low-income customers. It is available to eligible residential customers in the Company's service territory subject to enrollment through local community action agencies and subject to available funding.

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CLASSIFICATION OF SERVICE
RATE SCHEDULES

CONSERVATION/EFFICIENCY PROGRAM COST RECOVERY
APPLICABLE TO RESIDENTIAL RATE SCHEDULE

APPLICABILITY

Applicable within all areas served by Delta. See Tariff Sheet No. 17. This tariff applies to all gas sold by Delta under Delta's residential tariff (Tariff Sheet No. 2).

CONSERVATION/EFFICIENCY PROGRAM COST RECOVERY COMPONENT (CEPRC)

Delta's Conservation/Efficiency Program (the Program) is a demand-side management program established to promote conservation and the efficient use of natural gas by Delta's residential customers.

The prices to residential customers shall be increased monthly by an amount hereinafter described as the Conservation/Efficiency Program Cost Recovery Component (CEPRC), which allows Delta to recover costs associated with the Program.

DETERMINATION OF CEPRC

The Company shall file an annual report with the Commission which shall contain updated CEPRC rates at least thirty (30) days prior to the effective date of the new rates. The annual amount computed under the Conservation/Efficiency Program Cost Recovery Component shall be collected based on the CEPRC amount divided by the expected usage for the upcoming program year. For purposes of determining the CEPRC, the program year is defined as the twelve months ended October 31, with rates effective as of the following February 1. The amounts billed under the CEPRC will be computed solely on actual consumption.

The CEPCR is calculated using the following formula:

CEPRC = CEPCR + CEPLS + CEPI + CEPBA

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CONSERVATION/EFFICIENCY PROGRAM COST RECOVERY
APPLICABLE TO RESIDENTIAL RATE SCHEDULE

Whereby:

CEPCR = CONSERVATION/EFFICIENCY PROGRAM COST RECOVERY

The CEPCR shall include all actual costs which have been approved by the Commission for each twelve month period for conservation/efficiency programs of the Company "approved programs". Such program costs shall include the cost of planning, developing, implementing, monitoring, and evaluating CEP programs. In addition, all costs incurred including, but not limited to, costs for consultants, employees and administrative expenses, will be recovered through the CEPCR.

CEPLS = CEP REVENUE FROM LOST SALES

Revenues from lost sales due to CEP programs implemented on and after the effective date of this tariff will be recovered as follows:

The estimated reduction in customer usage (in Mcf) as a result of the approved programs for the previous twelve months shall be multiplied by the non-variable revenue requirement per Mcf for purposes of determining the lost revenue to be recovered hereunder. Non-variable revenue requirement is base rate charged to the applicable rate class under this tariff.

The aggregate lost revenues attributable to the program participant shall be divided by the estimated residential sales (in Mcf) for the upcoming twelve-month period to determine the applicable CEPLS surcharge.

Recovery of revenues from lost sales calculated for a twelve-month period shall be included in the CEPLS until the implementation of new base rates pursuant to a general rate case.

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CONSERVATION/EFFICIENCY PROGRAM COST RECOVERY
APPLICABLE TO RESIDENTIAL RATE SCHEDULE

Revenues collected hereunder are based on engineering estimates of energy savings, actual program participation and estimated sales for the upcoming twelve-month period. At the end of each such period, any difference between the lost revenues actually collected hereunder and the lost revenues determined after any revisions of the engineering estimates and actual program participation are accounted for shall be reconciled in future billings under the CEP Balance Adjustment (CEPBA) component.

CEPI = CEP INCENTIVE

For all Conservation/Efficiency Programs, the CEP incentive amount shall be computed by multiplying the net resource savings estimated from the approved programs times fifteen (15) percent. Net resource savings are defined as program benefits less utility program costs and participant costs where program benefits will be calculated on the basis of the present value of Delta's avoided commodity costs over the expected life of the program.

The CEP incentive amount shall be divided by the expected Mcf sales for the upcoming twelve month period to determine the CEPI. CEP incentive amounts will be assigned for recovery purposes to the rate classes whose programs created the incentive.

CEPBA = CEP BALANCE ADJUSTMENT

The CEPBA shall be calculated on a twelve month basis and is used to reconcile the difference between the amount of revenues actually billed through the CEPCR, CEPLS, CEPI and previous application of the CEPBA and the revenues which should have been billed.

The program has an October year-end with rates effective February 1.

The CEPBA is the sum of the following components:

- The amount estimated to be recovered during the current program year from February 1 through October 31 less actual recovery.

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CONSERVATION/EFFICIENCY PROGRAM COST RECOVERY
APPLICABLE TO RESIDENTIAL RATE SCHEDULE

- The amount estimated to be recovered during the prior program year from November 1 through January 31 less actual recovery.

- The balance adjustment amounts determined on the basis of the above paragraphs (1) and (2) shall include interest to be calculated at a rate equal to the average of the "3-month Commercial Paper Rate" for the immediately preceding 12-month period.

The balance adjustment amounts, plus interest, shall be divided by the expected Mcf sales for the upcoming twelve-month period to determine the CEPBA for each rate class.

Modifications to CEPRC

The filing of modifications to the CEPRC which require changes in the CEPCR component shall be made at least two months prior to the beginning of the effective period for billing. Modifications to other components of the CEPRC shall be made at least thirty days prior to the effective period for billing. Each filing shall include the following information as applicable:

(1) A detailed description of each CEP program, the total cost of each program over the previous twelve month period and budgeted costs for the next program year, an analysis of expected resource savings, information concerning the specific CEP or efficiency measures to be installed, and any applicable studies which have been performed, as available.

(2) A statement setting forth the detailed calculation of the CEPCR, CEPLS, CEPI, CEPBA and CEPRC.

Each change in the CEPRC shall be placed into effect with bills rendered on and after the effective date of such change.

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CLASSIFICATION OF SERVICE
RATE SCHEDULES

PIPE REPLACEMENT PROGRAM ("PRP") RIDER

APPLICABILITY

Applicable to all customers receiving service under the Company's Rate Schedules, Residential, Small Non-Residential, Large Non-Residential and Interruptible Services.

CALCULATION OF PIPE REPLACEMENT RIDER REVENUE REQUIREMENT

The PRP Rider Revenue Requirement includes the following:

a. PRP-related plant in service not included in base gas rates minus the associated PRP-related accumulated depreciation and accumulated deferred income taxes;
b. Retirement and removal of plant related to PRP construction;
c. The weighted average cost of capital on the net rate base is the overall rate of return on capital authorized in the Company's latest base gas rate case, grossed up for federal and state income taxes and PSC assessment;
d. Depreciation expense on the PRP-related plant in service less retirement and removals;
e. Reduction for savings in operating and maintenance expense;
f. Increased property tax expense on the PRP-related plant in service.

PIPE REPLACEMENT PROGRAM FACTORS

All customers receiving service under Delta's Residential, Small Non-Residential, Large Non-Residential and Interruptible Service Rate Schedules shall be assessed a monthly charge in addition to the Customer Charge component of their applicable rate schedule that will enable the Company to complete the pipe main replacement program.

The PRP Rider will be updated annually in order to reflect the expected impact on the Company's revenue requirements of forecasted net plant additions and subsequently adjusted to true up the actual costs with the projected costs. A filing to update the projected costs for the upcoming calendar year will be submitted annually by October 15 to become effective with meter readings on and after the first billing cycle of January. Delta will submit a balancing adjustment annually by March 31 to true-up the actual costs, as offset by operations and maintenance expense reductions, during the most recent twelve months ended December with the projected program costs for the same period. The balancing adjustment true-up to the rider will become effective with meter readings on and after the first billing cycle of June.

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CLASSIFICATION OF SERVICE
RATE SCHEDULES

EFFICIENT NATURAL GAS APPLIANCE REBATE PROGRAM

Rebates shall be offered to Delta Natural Gas residential customers who are constructing a new home, are changing from another energy source to natural gas, or who are adding or upgrading natural gas appliances to efficient models. For those constructing a new home, the rebate will be paid to one of the following parties: a builder constructing speculative home, a builder constructing model, tract or custom home, a customer contracting a builder, a customer acting as a general contractor, or a customer ordering a new manufactured or mobile home.

All equipment must meet program requirements and be installed according to applicable manufacturer's recommendations and code requirements. A customer must present the dated invoice to Delta within 120 days of installation in order to be eligible for a rebate. Delta personnel will perform a verification of the installation prior to granting the rebate. All equipment must meet the program guideline minimum requirements stated below with no exceptions.

Rebate Amounts and Program Guideline Minimum Requirements:

Natural Gas Heating Equipment	**Efficiency Level**	**BTU Input**	**Rebate Amount**
Forced Air Furnace or Boiler	90% or greater	30,000 or greater	$400.00
Dual Fuel Auxiliary Furnace	90% or greater	30,000 or greater	$300.00
Space Heater	99%	10,000 or greater	$100.00
Gas Logs	99%	18,000 or greater	$100.00
Gas Fireplace	90% or greater	18,000 or greater	$100.00
Natural Gas Water Heaters	**Efficiency Level**	**Unit Requirement**	**Rebate Amount**
Storage Tank Model	0.57 UEF	30 gallon or greater	$200.00
Power Vent or Direct Vent Model	0.65 UEF	40 gallon or greater	$250.00
On Demand Model	0.81 UEF	Tank-less	$300.00

There shall be no recovering from customers through the Conservation/Efficiency Program of any Efficient Natural Gas Appliance Rebate Program costs, including lost revenues and incentives.

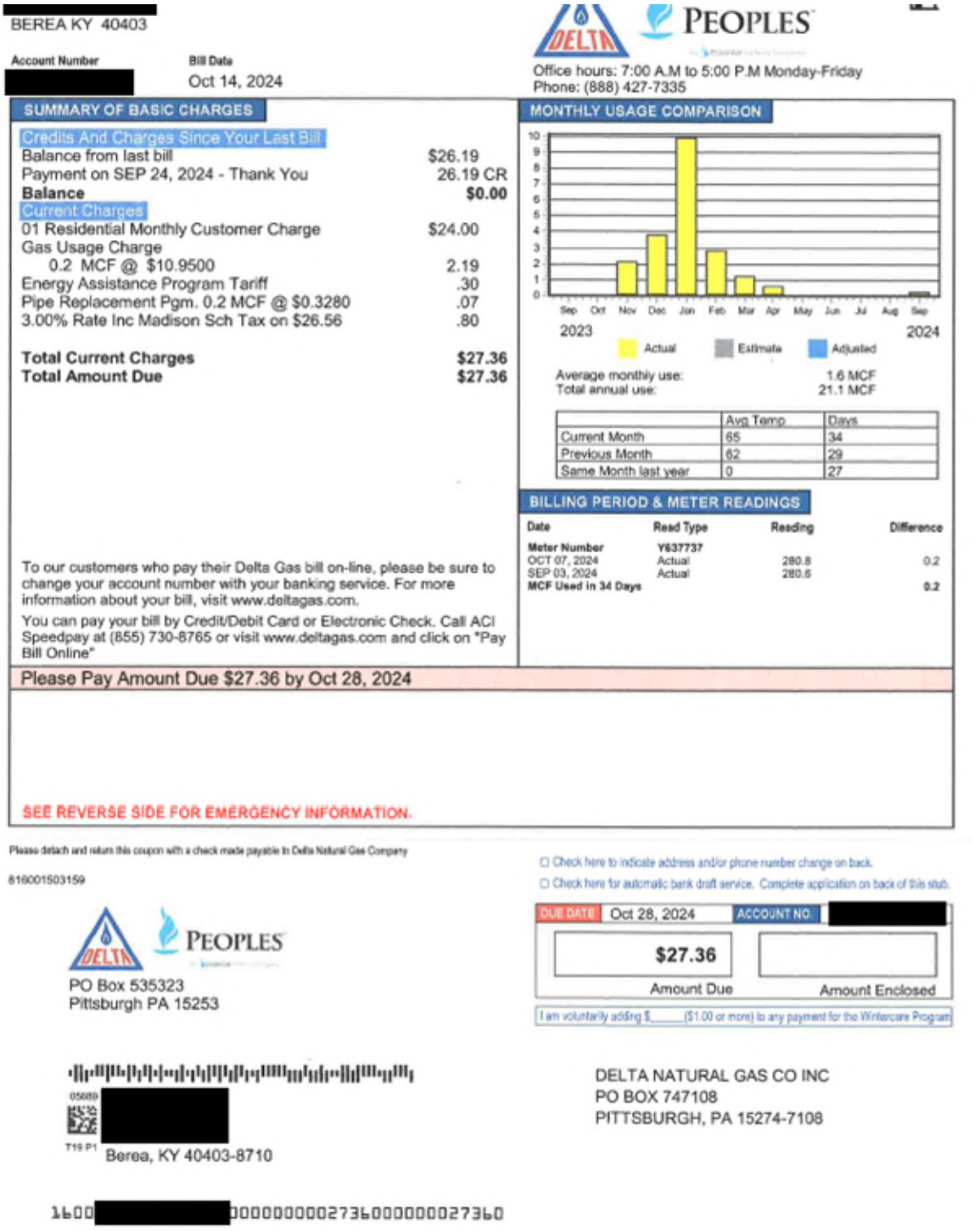
DATE OF ISSUE: **November 25, 2024**
DATE EFFECTIVE: **January 1, 2025**
ISSUED BY: **/s/ John B. Brown**
John B. Brown, President

DELTA NATURAL GAS COMPANY, INC.

P.S.C. No. 14, Original Sheet No. 45
Superseding P.S.C. No. 13

CLASSIFICATION OF SERVICE
RATE SCHEDULES

(T)



[redacted]
BEREA KY 40403

Account Number [redacted]
Bill Date Oct 14, 2024

DELTA PEOPLES
Office hours: 7:00 A.M to 5:00 P.M Monday-Friday
Phone: (888) 427-7335

SUMMARY OF BASIC CHARGES

Credits And Charges Since Your Last Bill	
Balance from last bill	$26.19
Payment on SEP 24, 2024 - Thank You	26.19 CR
Balance	**$0.00**
Current Charges	
01 Residential Monthly Customer Charge	$24.00
Gas Usage Charge	
0.2 MCF @ $10.9500	2.19
Energy Assistance Program Tariff	.30
Pipe Replacement Pgm. 0.2 MCF @ $0.3280	.07
3.00% Rate Inc Madison Sch Tax on $26.56	.80
Total Current Charges	**$27.36**
Total Amount Due	**$27.36**

MONTHLY USAGE COMPARISON

Average monthly use: 1.6 MCF
Total annual use: 21.1 MCF

	Avg Temp	Days
Current Month	65	34
Previous Month	62	29
Same Month last year	0	27

BILLING PERIOD & METER READINGS

Date	Read Type	Reading	Difference
Meter Number	**Y637737**		
OCT 07, 2024	Actual	280.8	0.2
SEP 03, 2024	Actual	280.6	
MCF Used in 34 Days			**0.2**

To our customers who pay their Delta Gas bill on-line, please be sure to change your account number with your banking service. For more information about your bill, visit www.deltagas.com.

You can pay your bill by Credit/Debit Card or Electronic Check. Call ACI Speedpay at (855) 730-8765 or visit www.deltagas.com and click on "Pay Bill Online"

Please Pay Amount Due $27.36 by Oct 28, 2024

SEE REVERSE SIDE FOR EMERGENCY INFORMATION.

Please detach and return this coupon with a check made payable to Delta Natural Gas Company

616001503159

☐ Check here to indicate address and/or phone number change on back.
☐ Check here for automatic bank draft service. Complete application on back of this stub.

DELTA PEOPLES
PO Box 535323
Pittsburgh PA 15253

DUE DATE Oct 28, 2024 ACCOUNT NO. [redacted]

$27.36 Amount Due

Amount Enclosed

I am voluntarily adding $_____($1.00 or more) to any payment for the Wintercare Program

05689 [redacted]
T19 P1
Berea, KY 40403-8710

DELTA NATURAL GAS CO INC
PO BOX 747108
PITTSBURGH, PA 15274-7108

1600[redacted]0000000002736000000027360

DATE OF ISSUE: **November 25, 2024**
DATE EFFECTIVE: **January 1, 2025**
ISSUED BY: **/s/ John B. Brown**
John B. Brown, President

DELTA NATURAL GAS COMPANY, INC.

P.S.C. No. 14, Original Sheet No. 46
Superseding P.S.C. No. 13

CLASSIFICATION OF SERVICE
RATE SCHEDULES

(T)

SERVICE CHARGES		FARM TAP SERVICE CHARGES	
Reconnect	$9.00	New Installations	$150.00
Collection	$5.00	Reconnections and Turn-ons	$25.00
NSF	$15.00		

WE ARE PROUD TO OFFER AN AUTOMATED BILL PAYMENT SERVICE.
Pay your bill by electronic check, debit or credit card 24 hours a day, 7 days a week.
Pay online at www.deltagas.com or by phone (855) 730-8765.
Payment may be made with the following credit cards: VISA, MasterCard, Discover, or American Express.
A processing fee will be charged when using this service.

Rate Schedules-Information about rate schedules is available upon request or at www.deltagas.com/rates.html

Past due amount, if any, is immediately payable. Carrying a past due amount and/or failing to pay Total Account Balance in full by the due date may result in discontinuance of service and the assessment of collection charges.

FOR YOUR SAFETY

Natural gas has a distinct odor added for your protection. When you smell it:
Leave the house...immediately! Don't light matches or flip an eletrical switch.
Call us from a telephone other than your house phone.

EMERGENCY NUMBER
To report an emergency, please call: **(800) 432-0771.**

Call before you dig
If you are planning a home construction or landscaping project, call Kentucky 811 at least 72 hours before you start to dig.
A representative will mark the approximate location of the underground utility lines on your property.

PAYMENT TERMS

Current Month's Bill
The current month's bill due date is shown on the front of this statement. Payment is due in Delta's office on or before the due date.

Previous Amounts Due
The due date indicated on this statement is for the current month's bill only and does not apply to Previous Amounts Due. Previous Amounts Due are past due and may be subject to disconnection. No extensions of time for Previous Amounts Due is being authorized by this statement.

**Usage is occasionally estimated due to weather conditions or unforeseen circumstances. Any adjustments from an estimated bill will be reflected with the next actual meter reading.

NOT RESPONSIBLE FOR MAIL DELIVERY. Failure to receive your bill does not exempt you from payment or discontinuance of service.



Direct email inquiries to:
customerservice@deltagas.com
www.deltagas.com

Change of Address

New Address_____

City_____ State_____ ZIP_____

Phone_____

Signature_____

Automatic Bank Draft Service

Please deduct my payment from my
❑ Checking ❑ Savings
(Please attach a voided check).

I hereby authorize Delta Natural Gas Company, Inc. to debit my bank account in payment for gas service for the Delta customer shown on the reverse side. Upon notification, the automatic payment service will be stopped and the normal payment process will resume with the next billing.

DATE OF ISSUE: **November 25, 2024**
DATE EFFECTIVE: **January 1, 2025**
ISSUED BY: **/s/ John B. Brown**
John B. Brown, President

Company: Delta Natural Gas Company, Inc.

Question Number: PSC-FR-Tab 05

Witness: John B. Brown/Larry Feltner

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(1)(b)(4)

New or revised tariff sheets, if applicable, identified in compliance with 807 KAR 5:001, shown either by providing: (a) The present and proposed tariffs in comparative form on the same sheet side by side or on facing sheets side by side; or (b) A copy of the present tariff indicating proposed additions by italicized inserts or underscoring and striking over proposed deletions.

Response:

See attached present and proposed tariffs in comparative form on the same sheet side-by-side. Please note that on each sheet of the side-by-side comparison the present tariff is on the left and the proposed tariff is on the right.

PSC No. 13

Cancelling PSC No. 12

DELTA NATURAL GAS COMPANY, INC.

3617 Lexington Road

Winchester, Kentucky

Rates, Rules and Regulations for Furnishing

NATURAL GAS SERVICE

in

Entire Service Area of the Company

Filed with the

PUBLIC SERVICE COMMISSION OF KENTUCKY

Issued
June 22, 2022

Effective
June 7, 2022

Issued by

JOHN B. BROWN,
PRESIDENT

KENTUCKY
PUBLIC SERVICE COMMISSION
Linda C. Bridwell
Executive Director
EFFECTIVE
6/7/2022
PURSUANT TO 807 KAR 5:011 SECTION 9 (1)

PSC No. 14

Superseding PSC No. 13

DELTA NATURAL GAS COMPANY, INC.

3617 Lexington Road

Winchester, Kentucky

Rates, Rules and Regulations for Furnishing

NATURAL GAS SERVICE

in

Entire Service Area of the Company

Filed with the

PUBLIC SERVICE COMMISSION OF KENTUCKY

Issued
November 25, 2024

Effective
January 1, 2025

Issued by

JOHN B. BROWN,
PRESIDENT

DELTA NATURAL GAS COMPANY, INC.

P.S.C. No. 13, Original Sheet No. 1
Superseding P.S.C. No. 12

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KENTUCKY
PUBLIC SERVICE COMMISSION
Linda C. Bridwell
Executive Director
Linda C. Bridwell
EFFECTIVE
1/4/2022
PURSUANT TO 807 KAR 5:011 SECTION 9 (1)

DATE OF ISSUE: **January 12, 2022**
DATE EFFECTIVE: **January 4, 2022**
ISSUED BY: **/s/ John B. Brown**
John B. Brown, President

Issued by Authority of an Order of the Public Service Commission of KY in Case No. 2021-00185 dated January 3, 2022.

DELTA NATURAL GAS COMPANY, INC.

P.S.C. No. 14, Original Sheet No. 1
Superseding P.S.C. No. 13

TABLE OF CONTENTS

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On-System Utilization	7 – 9
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DATE OF ISSUE: **November 25, 2024**
DATE EFFECTIVE: **January 1, 2025**
ISSUED BY: **/s/ John B. Brown**
John B. Brown, President

DELTA NATURAL GAS COMPANY, INC.

P.S.C. No. 13, Fifteenth Revised Sheet No. 2
Superseding P.S.C. No. 13, Fourteenth Revised Sheet No. 2

CLASSIFICATION OF SERVICE – RATE SCHEDULES
RESIDENTIAL

APPLICABILITY

Applicable within all areas served by Delta. See Tariff Sheet No. 17.

AVAILABILITY

Available for use by residential customers.

CHARACTER OF SERVICE

Firm - within the reasonable limits of the Company's capability to provide such service.

RATES

	Base Rate	+	Gas Cost Recovery Rate (GCR)**	=	Total Rate	
Customer Charge*	$ 24.00				$24.00	
All Mcf***	$ 5.2539		$ 3.7864		$ 9.0403/per 1.0 Mcf	R

* Residential rates are subject to a $0.30 fee collected under Delta's Energy Assistance Program Tariff Rider as set forth on Sheet No. 38 of this tariff. The fee is not included in the Customer Charge.

** The "Gas Cost Recovery Rate (GCR)" as shown above, is an adjustment per Mcf determined in accordance with the "Gas Cost Adjustment Clause" as set forth on Sheets No. 13 and 14 of this tariff.

*** Residential rates are subject to the "Conservation/Efficiency Program Cost Recovery Component (CEPRC)" of 0/Mcf. The CEPRC is an adjustment determined in accordance with the Conservation/Efficiency Program Cost Recovery as set forth on Sheets 39 – 42 of this tariff.

Residential rates are subject to a Pipe Replacement Program charge of $0.32800/1.0 Mcf, as determined in accordance with the Pipe Replacement Program Rider as set forth on Sheet 43 of this tariff.

Monthly Surcharge: A monthly surcharge of $0.87 per Mcf will be added to customer bills effective May 1, 2023 until the following balance is recovered. The purpose of the surcharge is to recover Gas Cost Recovery balances created before and during the transition period associated with the acquisition of Peoples Gas of KY LLC by Delta Natural Gas Company, Inc. The balance is $8,160,521.

KENTUCKY
PUBLIC SERVICE COMMISSION
Linda C. Bridwell
Executive Director
Linda C. Bridwell
EFFECTIVE
10/27/2024
PURSUANT TO 807 KAR 5:011 SECTION 9 (1)

DATE OF ISSUE: **October 28, 2024**
DATE EFFECTIVE: **October 27, 2024**
ISSUED BY: **/s/ John B. Brown**
John B. Brown, President
Issued by authority of an Order of the Public Service Commission in Case No. 2024-00318 dated October 25, 2024

DELTA NATURAL GAS COMPANY, INC.

P.S.C. No. 14, Original Sheet No. 2
Superseding P.S.C. No. 13

CLASSIFICATION OF SERVICE – RATE SCHEDULES
RESIDENTIAL

APPLICABILITY

Applicable within all areas served by Delta. See Tariff Sheet No. 17.

AVAILABILITY

Available for use by residential customers.

CHARACTER OF SERVICE

Firm - within the reasonable limits of the Company's capability to provide such service.

RATES

	Base Rate	+	Gas Cost Recovery Rate (GCR)**	=	Total Rate	
Customer Charge*	$ 33.60				$33.60	(I)
All Mcf***	$ 6.6040		$ 3.7864		$10.3904 /per 1.0 Mcf	(I)

* Residential rates are subject to a $0.30 fee collected under Delta's Energy Assistance Program Tariff Rider as set forth on Sheet No. 38 of this tariff. The fee is not included in the Customer Charge.

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DATE OF ISSUE: **November 25, 2024**
DATE EFFECTIVE: **January 1, 2025**
ISSUED BY: **/s/ John B. Brown**
John B. Brown, President

DELTA NATURAL GAS COMPANY, INC.

P.S.C. No. 13, Sixteenth Revised Sheet No. 3
Superseding P.S.C. No. 13, Fifteenth Revised Sheet No. 3

CLASSIFICATION OF SERVICE – RATE SCHEDULES
SMALL NON-RESIDENTIAL*

APPLICABILITY

Applicable within all areas served by Delta. See Tariff Sheet No. 17.

AVAILABILITY

Available for use by small non-residential customers.

CHARACTER OF SERVICE

Firm - within the reasonable limits of the Company's capability to provide such service.

RATES

	Base Rate	+ Gas Cost Recovery Rate (GCR)**	= Total Rate	
Customer Charge*	$ 44.40		$ 44.40	
All Mcf	$ 4.9739	$ 3.7864	$ 8.7603 / per 1.0 Mcf	R

TERMS AND CONDITIONS

For a customer that is utilizing transportation service and has under deliveries of transportation gas to Delta's system, and/or requests to revert to the Small Non-Residential or Interruptible Service rate schedule, Delta may require a written contract providing for a continuance of service under the Small Non-Residential or Interruptible Service rate schedule for a minimum term of twelve months beginning with the date service reverts to the Small Non-Residential or Interruptible Service rate schedule.

* Meter no larger than AL425

** The "Gas Cost Recovery Rate (GCR)" as shown above, is an adjustment per Mcf determined in accordance with the "Gas Cost Adjustment Clause" as set forth on Sheets No. 13 and 14 of this tariff.

Small Non-Residential rates are subject to a Pipe Replacement Program charge of $0.21268/1.0 Mcf as determined in accordance with the Pipe Replacement Program Rider as set forth on Sheet 43 of this tariff.

Monthly Surcharge: A monthly surcharge of $0.87 per Mcf will be added to customer bills effective May 1, 2023 until the following balance is recovered. The purpose of the surcharge is to recover Gas Cost Recovery balances created before and during the transition period associated with the acquisition of Peoples Gas of KY LLC by Delta Natural Gas Company, Inc. The balance is $8,160,521.

KENTUCKY
PUBLIC SERVICE COMMISSION
Linda C. Bridwell
Executive Director
EFFECTIVE
10/27/2024
PURSUANT TO 807 KAR 5:011 SECTION 9 (1)

DATE OF ISSUE: **October 28, 2024**
DATE EFFECTIVE: **October 27, 2024**
ISSUED BY: **/s/ John B. Brown**
John B. Brown, President
Issued by authority of an Order of the Public Service Commission in Case No. 2024-00318 dated October 25, 2024

DELTA NATURAL GAS COMPANY, INC.

P.S.C. No. 14, Original Sheet No. 3
Superseding P.S.C. No. 13

CLASSIFICATION OF SERVICE – RATE SCHEDULES
SMALL NON-RESIDENTIAL*

APPLICABILITY

Applicable within all areas served by Delta. See Tariff Sheet No. 17.

AVAILABILITY

Available for use by small non-residential customers.

CHARACTER OF SERVICE

Firm - within the reasonable limits of the Company's capability to provide such service.

RATES

	Base Rate	+ Gas Cost Recovery Rate (GCR)**	= Total Rate	
Customer Charge*	$ 57.70		$ 57.70	(I)
All Mcf***	$ 6.2840	$ 3.7864	$ 10.0704 / per 1.0 Mcf	(I)

TERMS AND CONDITIONS

For a customer that is utilizing transportation service and has under deliveries of transportation gas to Delta's system, and/or requests to revert to the Small Non-Residential or Interruptible Service rate schedule, Delta may require a written contract providing for a continuance of service under the Small Non-Residential or Interruptible Service rate schedule for a minimum term of twelve months beginning with the date service reverts to the Small Non-Residential or Interruptible Service rate schedule.

* Meter no larger than AL425

** The "Gas Cost Recovery Rate (GCR)" as shown above, is an adjustment per Mcf determined in accordance with the "Gas Cost Adjustment Clause" as set forth on Sheets No. 13 and 14 of this tariff.

Small Non-Residential rates are subject to a Pipe Replacement Program charge of $0.21268/1.0 Mcf as determined in accordance with the Pipe Replacement Program Rider as set forth on Sheet 43 of this tariff.

Monthly Surcharge: A monthly surcharge of $0.87 per Mcf will be added to customer bills effective May 1, 2023 until the following balance is recovered. The purpose of the surcharge is to recover Gas Cost Recovery balances created before and during the transition period associated with the acquisition of Peoples Gas of KY LLC by Delta Natural Gas Company, Inc. The balance is $8,160,521.

DATE OF ISSUE: **November 25, 2024**
DATE EFFECTIVE: **January 1, 2025**
ISSUED BY: **/s/ John B. Brown**
John B. Brown, President

DELTA NATURAL GAS COMPANY, INC.

P.S.C. No. 13, Sixteenth Revised Sheet No. 4
Superseding P.S.C. No. 13, Fifteenth Revised Sheet No. 4

CLASSIFICATION OF SERVICE – RATE SCHEDULES
LARGE NON-RESIDENTIAL*

APPLICABILITY

Applicable within all areas served by Delta. See Tariff Sheet No. 17.

AVAILABILITY

Available for use by large non-residential customers.

CHARACTER OF SERVICE

Firm - within the reasonable limits of the Company's capability to provide such service.

RATES

	Base Rate	+ Gas Cost Recovery Rate (GCR)**	= Total Rate	
Customer Charge	$ 195.04		$ 195.04	
1 - 200 Mcf	$ 5.3766	$ 3.7864	$ 9.1630 / per 1.0 Mcf	R
201 – 1,000 Mcf	$ 3.2307	$ 3.7864	$ 7.0171 / per 1.0 Mcf	R
1,001 – 5,000 Mcf	$ 2.1947	$ 3.7864	$ 5.9811 / per 1.0 Mcf	R
5,001 – 10,000 Mcf	$ 1.6743	$ 3.7864	$ 5.4607 / per 1.0 Mcf	R
Over 10,000 Mcf	$ 1.4141	$ 3.7864	$ 5.2005 / per 1.0 Mcf	R

TERMS AND CONDITIONS

For a customer that is utilizing transportation service and has under deliveries of transportation gas to Delta's system, and/or requests to revert to the Large Non-Residential or Interruptible Service rate schedule, Delta may require a written contract providing for a continuance of service under the Large Non-Residential or Interruptible Service rate schedule for a minimum term of twelve months beginning with the date service reverts to the Large Non-Residential or Interruptible Service rate schedule.

* Meter larger than AL425

** The "Gas Cost Recovery Rate (GCR)" as shown above, is an adjustment per Mcf determined in accordance with the "Gas Cost Adjustment Clause" as set forth on Sheets No. 13 and 14 of this tariff.

Large Non-Residential rates are subject to a Pipe Replacement Program charge of $0.13968/1.0 Mcf as determined in accordance with the Pipe Replacement Program Rider as set forth on Sheet 43 of this tariff.

Monthly Surcharge: A monthly surcharge of $0.87 per Mcf will be added to customer bills effective May 1, 2023 until the following balance is recovered. The purpose of the surcharge is to recover Gas Cost Recovery balances created before and during the transition period associated with the acquisition of Peoples Gas of KY LLC by Delta Natural Gas Company, Inc. The balance is $8,160,521.

KENTUCKY
PUBLIC SERVICE COMMISSION
Linda C. Bridwell
Executive Director
EFFECTIVE
10/27/2024
PURSUANT TO 807 KAR 5:011 SECTION 9 (1)

DATE OF ISSUE: **October 28, 2024**
DATE EFFECTIVE: **October 27, 2024**
ISSUED BY: **/s/ John B. Brown**
John B. Brown, President
Issued by authority of an Order of the Public Service Commission in Case No. 2024-00318 dated October 25, 2024

DELTA NATURAL GAS COMPANY, INC.

P.S.C. No. 14, Original Sheet No. 4
Superseding P.S.C. No. 13

CLASSIFICATION OF SERVICE – RATE SCHEDULES
LARGE NON-RESIDENTIAL*

APPLICABILITY

Applicable within all areas served by Delta. See Tariff Sheet No. 17.

AVAILABILITY

Available for use by large non-residential customers.

CHARACTER OF SERVICE

Firm - within the reasonable limits of the Company's capability to provide such service.

RATES

	Base Rate	+ Gas Cost Recovery Rate (GCR)**	= Total Rate	
Customer Charge	$ 195.04		$ 195.04	
1 - 200 Mcf	$ 7.3549	$ 3.7864	$ 11.1413 / per 1.0 Mcf	(I)
201 – 1,000 Mcf	$ 4.4195	$ 3.7864	$ 8.2059 / per 1.0 Mcf	(I)
1,001 – 5,000 Mcf	$ 3.0024	$ 3.7864	$ 6.7888 / per 1.0 Mcf	(I)
5,001 – 10,000 Mcf	$ 2.2905	$ 3.7864	$ 6.0769 / per 1.0 Mcf	(I)
Over 10,000 Mcf	$ 1.9345	$ 3.7864	$ 5.7209 / per 1.0 Mcf	(I)

TERMS AND CONDITIONS

For a customer that is utilizing transportation service and has under deliveries of transportation gas to Delta's system, and/or requests to revert to the Large Non-Residential or Interruptible Service rate schedule, Delta may require a written contract providing for a continuance of service under the Large Non-Residential or Interruptible Service rate schedule for a minimum term of twelve months beginning with the date service reverts to the Large Non-Residential or Interruptible Service rate schedule.

* Meter larger than AL425

** The "Gas Cost Recovery Rate (GCR)" as shown above, is an adjustment per Mcf determined in accordance with the "Gas Cost Adjustment Clause" as set forth on Sheets No. 13 and 14 of this tariff.

Large Non-Residential rates are subject to a Pipe Replacement Program charge of $0.13968/1.0 Mcf as determined in accordance with the Pipe Replacement Program Rider as set forth on Sheet 43 of this tariff.

Monthly Surcharge: A monthly surcharge of $0.87 per Mcf will be added to customer bills effective May 1, 2023 until the following balance is recovered. The purpose of the surcharge is to recover Gas Cost Recovery balances created before and during the transition period associated with the acquisition of Peoples Gas of KY LLC by Delta Natural Gas Company, Inc. The balance is $8,160,521.

DATE OF ISSUE: **November 25, 2024**
DATE EFFECTIVE: **January 1, 2025**
ISSUED BY: **/s/ John B. Brown**
John B. Brown, President

DELTA NATURAL GAS COMPANY, INC.

P.S.C. No. 13, Fifteenth Revised Sheet No. 5
Superseding P.S.C. No. 12, Fourteenth Revised Sheet No. 5

CLASSIFICATION OF SERVICE – RATE SCHEDULES
INTERRUPTIBLE SERVICE

APPLICABILITY
Applicable within all areas served by Delta. See Tariff Sheet No. 17.

AVAILABILITY
Available for use by interruptible customers.

CHARACTER OF SERVICE
Firm Service, as available. This rate schedule is designed to make available quantities of natural gas that Company may from time to time have available for sale without impairment of service to customers served under other higher priority rate schedules, and which can be supplied from Company's existing distribution system, subject to the provisions of this rate schedule. Company shall have the right to discontinue the supply of natural gas wholly or in part for such period or periods as, in the sole judgment of Company, may be necessary or advisable to enable it to supply the full gas requirements of its customers served under higher priority rate. Nothing herein shall prevent Company from expanding its obligations under such other rate schedules. Company may decline to accept any additional contracts for service hereunder.

RATES

	Base Rate	+ Gas Cost Recovery Rate (GCR)**	= Total Rate	
Customer Charge	$ 267.85		$ 267.85	
1 – 1,000 Mcf	$ 1.7143	$ 3.7864	$ 5.5007 / per 1.0 Mcf	R
1,001 – 5,000 Mcf	$ 1.2857	$ 3.7864	$ 5.0721 / per 1.0 Mcf	R
5,001 – 10,000 Mcf	$ 0.8571	$ 3.7864	$ 4.6435 / per 1.0 Mcf	R
Over 10,000 Mcf	$ 0.6428	$ 3.7864	$ 4.4292 / per 1.0 Mcf	R

Special Conditions - All customers having a connected load in excess of 2,500,000 Btu input per hour may be required to enter into an Interruptible Sales Agreement. Determinations of those customers so required shall be based on peak day use as well as annual volume and shall be at the sole discretion of the Company. In order to provide a fair opportunity to compete with other motor fuels, the customer charge and Pipe Replacement Program charge may be waived by Delta at its sole discretion for compressed natural gas fueling station customers.

Any customer required to enter into an Interruptible Agreement shall be permitted to purchase or transport gas under the Interruptible Rate Schedule as set forth on Sheet No. 5. Gas requirements, minimum charges and other specific information shall be set forth in the Agreement.

Interruptible rates are also subject to a Pipe Replacement Program charge of $0.04661/1.0 Mcf, as determined in accordance with the Pipe Replacement Program Rider as set forth on Sheet 43 of this tariff.

** The "Gas Cost Recovery Rate (GCR)" as shown above, is an adjustment per Mcf determined in accordance with the "Gas Cost Adjustment Clause" as set forth on Sheets No. 13 and 14 of this tariff.
Monthly Surcharge: A monthly surcharge of $0.87 per Mcf will be added to customer bills effective May 1, 2023 until the following balance is recovered. The purpose of the surcharge is to recover Gas Cost Recovery balances created before and during the transition period associated with the acquisition of Peoples Gas of KY LLC by Delta Natural Gas Company, Inc. The balance is $8,160,521.

DATE OF ISSUE: **October 28, 2024**
DATE EFFECTIVE: **October 27, 2024**
ISSUED BY: **/s/ John B. Brown**
John B. Brown, President
Issued by authority of an Order of the Public Service Commission in Case No. 2024-00318 dated October 25, 2024

KENTUCKY
PUBLIC SERVICE COMMISSION
Linda C. Bridwell
Executive Director
EFFECTIVE
10/27/2024
PURSUANT TO 807 KAR 5:011 SECTION 9 (1)

DELTA NATURAL GAS COMPANY, INC.

P.S.C. No. 14, Original Revised Sheet No. 5
Superseding P.S.C. No. 13

CLASSIFICATION OF SERVICE – RATE SCHEDULES
INTERRUPTIBLE SERVICE

APPLICABILITY
Applicable within all areas served by Delta. See Tariff Sheet No. 17.

AVAILABILITY
Available for use by interruptible customers.

CHARACTER OF SERVICE
Firm Service, as available. This rate schedule is designed to make available quantities of natural gas that Company may from time to time have available for sale without impairment of service to customers served under other higher priority rate schedules, and which can be supplied from Company's existing distribution system, subject to the provisions of this rate schedule. Company shall have the right to discontinue the supply of natural gas wholly or in part for such period or periods as, in the sole judgment of Company, may be necessary or advisable to enable it to supply the full gas requirements of its customers served under higher priority rate. Nothing herein shall prevent Company from expanding its obligations under such other rate schedules. Company may decline to accept any additional contracts for service hereunder.

RATES

	Base Rate	+ Gas Cost Recovery Rate (GCR)**	= Total Rate	
Customer Charge	$ 267.85		$ 267.85	
1 – 1,000 Mcf	$ 1.8052	$ 3.7864	$ 5.5916 / per 1.0 Mcf	(I)
1,001 – 5,000 Mcf	$ 1.3538	$ 3.7864	$ 5.1402 / per 1.0 Mcf	(I)
5,001 – 10,000 Mcf	$ 0.9025	$ 3.7864	$ 4.6889 / per 1.0 Mcf	(I)
Over 10,000 Mcf	$ 0.6768	$ 3.7864	$ 4.4632 / per 1.0 Mcf	(I)

Special Conditions - All customers having a connected load in excess of 2,500,000 Btu input per hour may be required to enter into an Interruptible Sales Agreement. Determinations of those customers so required shall be based on peak day use as well as annual volume and shall be at the sole discretion of the Company. In order to provide a fair opportunity to compete with other motor fuels, the customer charge and Pipe Replacement Program charge may be waived by Delta at its sole discretion for compressed natural gas fueling station customers.

Any customer required to enter into an Interruptible Agreement shall be permitted to purchase or transport gas under the Interruptible Rate Schedule as set forth on Sheet No. 5. Gas requirements, minimum charges and other specific information shall be set forth in the Agreement.

Interruptible rates are also subject to a Pipe Replacement Program charge of $0.04661/1.0 Mcf, as determined in accordance with the Pipe Replacement Program Rider as set forth on Sheet 43 of this tariff.

** The "Gas Cost Recovery Rate (GCR)" as shown above, is an adjustment per Mcf determined in accordance with the "Gas Cost Adjustment Clause" as set forth on Sheets No. 13 and 14 of this tariff.
Monthly Surcharge: A monthly surcharge of $0.87 per Mcf will be added to customer bills effective May 1, 2023 until the following balance is recovered. The purpose of the surcharge is to recover Gas Cost Recovery balances created before and during the transition period associated with the acquisition of Peoples Gas of KY LLC by Delta Natural Gas Company, Inc. The balance is $8,160,521.

DATE OF ISSUE: **November 25, 2024**
DATE EFFECTIVE: **January 1, 2025**
ISSUED BY: **/s/ John B. Brown**
John B. Brown, President

DELTA NATURAL GAS COMPANY, INC.

P.S.C. No. 13, Original Sheet No. 6
Superseding P.S.C. No. 12

CLASSIFICATION OF SERVICE – RATE SCHEDULES
INTERRUPTIBLE SERVICE

TERMS AND CONDITIONS

For a customer that is utilizing transportation service and has under deliveries of transportation gas to Delta's system, and/or requests to revert to the Small Non-Residential, Large Non-Residential or Interruptible Service rate schedule, Delta may require a written contract providing for a continuance of service under the Small Non-Residential, Large Non-Residential or Interruptible Service rate schedule for a minimum term of twelve months beginning with the date service reverts to the Small Non-Residential, Large Non-Residential or Interruptible Service rate schedule.

DATE OF ISSUE: **January 12, 2022**
DATE EFFECTIVE: **January 4, 2022**
ISSUED BY: **/s/ John B. Brown**
John B. Brown, President

Issued by Authority of an Order of the Public Service Commission of KY in Case No. 2021-00185 dated January 3, 2022.

KENTUCKY
PUBLIC SERVICE COMMISSION
Linda C. Bridwell
Executive Director
EFFECTIVE
1/4/2022
PURSUANT TO 807 KAR 5:011 SECTION 9 (1)

DELTA NATURAL GAS COMPANY, INC.

P.S.C. No. 14, Original Sheet No. 6
Superseding P.S.C. No. 13

CLASSIFICATION OF SERVICE – RATE SCHEDULES
INTERRUPTIBLE SERVICE

TERMS AND CONDITIONS

For a customer that is utilizing transportation service and has under deliveries of transportation gas to Delta's system, and/or requests to revert to the Small Non-Residential, Large Non-Residential or Interruptible Service rate schedule, Delta may require a written contract providing for a continuance of service under the Small Non-Residential, Large Non-Residential or Interruptible Service rate schedule for a minimum term of twelve months beginning with the date service reverts to the Small Non-Residential, Large Non-Residential or Interruptible Service rate schedule.

DATE OF ISSUE: **November 25, 2024**
DATE EFFECTIVE: **January 1, 2025**
ISSUED BY: **/s/ John B. Brown**
John B. Brown, President

DELTA NATURAL GAS COMPANY, INC.

P.S.C. No. 13, Original Sheet No. 6.1
Superseding P.S.C. No. 12

CLASSIFICATION OF SERVICE – RATE SCHEDULES
FARM TAP SERVICE

APPLICABILITY

Applicable to all areas served by Delta, including areas formerly served by Peoples Gas KY LLC with a connection along Kentucky West Virginia Gas Company's well connection and gathering system in Eastern Kentucky included in Peoples Gas KY LLC's former service area. (T) (T)

AVAILABILITY

Available to farm tap customers as defined by KRS 278.485. This includes customers previously served by Peoples Gas KY LLC or any new farm tap customers served from a connection along Kentucky West Virginia Gas Company's well connection and gathering system in Peoples Gas KY LLC's former service area, including farm tap customers previously served by Delta's supplier. Pursuant to KRS 278.485, the point of service must be located within one-half (1/2) air-mile of Delta or Delta's supplier's producing gas well or gathering pipeline. Customers shall complete Form 910, "Application for Service on Gathering System," and are responsible for all equipment other than the meter, service tap, saddle and first service shut off valve. (T) (T) (T) (T) (T) (T) (T)

CHARACTER OF SERVICE

Gas delivered pursuant to this tariff is from pipelines owned and operated by Delta or Delta's supplier and all gas sold hereunder is made available by said supplier and subject to the terms and conditions of KRS 278.485 and 807 KAR 5:026. Delta's Tariff applies to customers taking service pursuant to this Rate Schedule unless (1) set forth otherwise or (2) the Tariff conflicts with KRS 278.485 or 807 KAR 5:026. (T) (T) (T) (T)

Other than the meter, service tap, saddle and first service shut off valve, which shall be owned and maintained by Delta, all other approved equipment and material required for service under this tariff shall be furnished, installed, and maintained by the customer at the customer's expense and shall remain the customer's property. At the customer's option, Delta will furnish and install this other equipment, but this other equipment shall be paid for, owned and maintained by the customer. Such other equipment shall include, but is not limited to, the line from the service tap to the point of use, gas regulation equipment, and desiccant tanks or other moisture control equipment as approved and required by Delta. Delta shall have the right to abandon gas service to any customer served from any line which is no longer operated by its supplier for any reason whatsoever. Nothing in this Tariff shall be construed to restrict Delta's right to abandon any gas well or any gathering pipeline, or any part thereof, and to remove any such abandoned pipeline or lines. All gas sold and delivered under this Tariff shall be delivered at the varying pressures of Delta's supplier's pipeline, and it shall be the responsibility of the customer to supply, maintain, and operate the necessary regulator and related equipment for the customer's use. Service could be interrupted due to the unprocessed nature of the gas, and upon the discontinuance of the gathering of gas through the gathering line or low flowing pressures resulting from the depletion of the wells feeding that gathering line or other reasons affecting pressure and/or volumes of gas, service is subject to interruption or discontinuance. (T) (T) (T) (T) (T) (T) (T) (T) (T) (T) (T) (T) (T) (T) (T) (T) (T) (T) (T) (T) (T) (T) (T)

KENTUCKY
PUBLIC SERVICE COMMISSION
Linda C. Bridwell
Executive Director
EFFECTIVE
1/4/2022
PURSUANT TO 807 KAR 5:011 SECTION 9 (1)

DATE OF ISSUE: **January 12, 2022**
DATE EFFECTIVE: **January 4, 2022**
ISSUED BY: **/s/ John B. Brown**
John B. Brown, President

Issued by Authority of an Order of the Public Service Commission of KY in Case No. 2021-00185 dated January 3, 2022.

DELTA NATURAL GAS COMPANY, INC.

P.S.C. No. 13, Original Sheet No. 6.1
Superseding P.S.C. No. 13

CLASSIFICATION OF SERVICE – RATE SCHEDULES
FARM TAP SERVICE

APPLICABILITY

Applicable to all areas served by Delta, including areas formerly served by Peoples Gas KY LLC with a connection along Kentucky West Virginia Gas Company's well connection and gathering system in Eastern Kentucky included in Peoples Gas KY LLC's former service area.

AVAILABILITY

Available to farm tap customers as defined by KRS 278.485. This includes customers previously served by Peoples Gas KY LLC or any new farm tap customers served from a connection along Kentucky West Virginia Gas Company's well connection and gathering system in Peoples Gas KY LLC's former service area, including farm tap customers previously served by Delta's supplier. Pursuant to KRS 278.485, the point of service must be located within one-half (1/2) air-mile of Delta or Delta's supplier's producing gas well or gathering pipeline. Customers shall complete Form 910, "Application for Service on Gathering System," and are responsible for all equipment other than the meter, service tap, saddle and first service shut off valve.

CHARACTER OF SERVICE

Gas delivered pursuant to this tariff is from pipelines owned and operated by Delta or Delta's supplier and all gas sold hereunder is made available by said supplier and subject to the terms and conditions of KRS 278.485 and 807 KAR 5:026. Delta's Tariff applies to customers taking service pursuant to this Rate Schedule unless (1) set forth otherwise or (2) the Tariff conflicts with KRS 278.485 or 807 KAR 5:026.

Other than the meter, service tap, saddle and first service shut off valve, which shall be owned and maintained by Delta, all other approved equipment and material required for service under this tariff shall be furnished, installed, and maintained by the customer at the customer's expense and shall remain the customer's property. At the customer's option, Delta will furnish and install this other equipment, but this other equipment shall be paid for, owned and maintained by the customer. Such other equipment shall include, but is not limited to, the line from the service tap to the point of use, gas regulation equipment, and desiccant tanks or other moisture control equipment as approved and required by Delta. Delta shall have the right to abandon gas service to any customer served from any line which is no longer operated by its supplier for any reason whatsoever. Nothing in this Tariff shall be construed to restrict Delta's right to abandon any gas well or any gathering pipeline, or any part thereof, and to remove any such abandoned pipeline or lines. All gas sold and delivered under this Tariff shall be delivered at the varying pressures of Delta's supplier's pipeline, and it shall be the responsibility of the customer to supply, maintain, and operate the necessary regulator and related equipment for the customer's use. Service could be interrupted due to the unprocessed nature of the gas, and upon the discontinuance of the gathering of gas through the gathering line or low flowing pressures resulting from the depletion of the wells feeding that gathering line or other reasons affecting pressure and/or volumes of gas, service is subject to interruption or discontinuance.

DATE OF ISSUE: **November 25, 2024**
DATE EFFECTIVE: **January 1, 2025**
ISSUED BY: **/s/ John B. Brown**
John B. Brown, President

DELTA NATURAL GAS COMPANY, INC.

P.S.C. No. 13, Thirteenth Revised Sheet No. 6.2
Superseding P.S.C. No. 13, Twelfth Revised Sheet No. 6.2

CLASSIFICATION OF SERVICE – RATE SCHEDULES
FARM TAP SERVICE

RATES

	Base Rate	+	Gas Cost Recovery Rate GCR**	= Total Rate	
Customer Charge *	$ 24.00			$ 24.00	
All Mcf	$ 3.2110		$ 3.7864	$ 6.9974	R

* Residential farm tap rates are subject to a $0.30 fee collected under Delta's Energy Assistance Program Tariff Rider as set forth on Sheet No. 38 of this tariff. The fee is not included in the Customer Charge.

** The "Gas Cost Recovery Rate (GCR)" as shown above, is an adjustment per Mcf determined in accordance with Sheets No. 13 and 14 of this tariff.

SPECIAL CHARGES APPLICABLE TO FARM TAP CUSTOMERS

New installations: $150.00 fee

Reconnections and Turn-ons: $25.00 fee plus payment of all past due amounts

The special charges set forth herein are in addition to the special charges set forth elsewhere in the Tariff that likewise apply to customers taking Farm Tap Service.

Monthly Surcharge: A monthly surcharge of $0.74 per Mcf will be added to bills for the former Peoples Gas of KY LLC customers and $0.87 per Mcf for all other farm tap customers effective May 1, 2023 until the following balances are recovered. The purpose of the surcharge is to recover Gas Cost Recovery balances created before and during the transition period associated with the acquisition of Peoples Gas of KY LLC by Delta Natural Gas Company, Inc. The balances are $320,990 for the former Peoples Gas of KY LLC customers and $8,160,521 for the Delta Natural Gas Company, Inc. customers.

DATE OF ISSUE: **October 28, 2024**
DATE EFFECTIVE: **October 27, 2024**
ISSUED BY: **/s/ John B. Brown**
John B. Brown, President
Issued by authority of an Order of the Public Service Commission in Case No. 2024-00318 dated October 25, 2024

KENTUCKY
PUBLIC SERVICE COMMISSION
Linda C. Bridwell
Executive Director
EFFECTIVE
10/27/2024
PURSUANT TO 807 KAR 5:011 SECTION 9 (1)

DELTA NATURAL GAS COMPANY, INC.

P.S.C. No. 14, Original Sheet No. 6.2
Superseding P.S.C. No. 13

CLASSIFICATION OF SERVICE – RATE SCHEDULES
FARM TAP SERVICE

RATES

	Base Rate	+	Gas Cost Recovery Rate GCR**	= Total Rate	
Customer Charge *	$ 33.60			$ 33.60	(I)
All Mcf	$ 2.1599		$ 3.7864	$ 5.9463	(R)

* Residential farm tap rates are subject to a $0.30 fee collected under Delta's Energy Assistance Program Tariff Rider as set forth on Sheet No. 38 of this tariff. The fee is not included in the Customer Charge.

** The "Gas Cost Recovery Rate (GCR)" as shown above, is an adjustment per Mcf determined in accordance with Sheets No. 13 and 14 of this tariff.

SPECIAL CHARGES APPLICABLE TO FARM TAP CUSTOMERS

New installations: $150.00 fee

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Monthly Surcharge: A monthly surcharge of $0.74 per Mcf will be added to bills for the former Peoples Gas of KY LLC customers and $0.87 per Mcf for all other farm tap customers effective May 1, 2023 until the following balances are recovered. The purpose of the surcharge is to recover Gas Cost Recovery balances created before and during the transition period associated with the acquisition of Peoples Gas of KY LLC by Delta Natural Gas Company, Inc. The balances are $320,990 for the former Peoples Gas of KY LLC customers and $8,160,521 for the Delta Natural Gas Company, Inc. customers.

DATE OF ISSUE: **November 25, 2024**
DATE EFFECTIVE: **January 1, 2025**
ISSUED BY: **/s/ John B. Brown**
John B. Brown, President

DELTA NATURAL GAS COMPANY, INC.

P.S.C. No. 13, Original Sheet No. 7
Superseding P.S.C. No. 12

CLASSIFICATION OF SERVICE – RATE SCHEDULES
TRANSPORTATION OF GAS FOR OTHERS ON SYSTEM UTILIZATION

APPLICABILITY

Applicable within all areas served by Delta. See Tariff Sheet No. 17.

AVAILABILITY

Available to government or university-owned housing facilities that may be served as residential, and small non-residential, large non-residential, interruptible and compressed natural gas fueling station customers who have purchased natural gas elsewhere, obtained all requisite authority to transport such gas to Delta's facilities and request Delta to utilize its facilities to transport such customer-owned gas to place of utilization. Any such transportation service shall be subject to the terms and conditions set forth herein and to the reserved right of Delta to decline to initiate such service whenever, in Delta's sole judgment, the performance of the service would be contrary to good operating practice or would have a detrimental impact on other customers of Delta. Such detrimental impact may include under deliveries of transportation gas to Delta's system or switching by the transportation customer to Delta's Small Non-Residential, Large Non-Residential or Interruptible Service rate schedules. (T) (T)

RATE

A transportation charge comprised of the following components will be applied to each Mcf, or in the case of measurement based on heating value, each dekatherm (Dth) of gas transported hereunder:

(1) Delta's Base Rate for gas sold as set forth in Delta's Small Non-Residential, Large Non-Residential and Interruptible Rate Schedules; plus

(2) Where the pipeline suppliers transportation, compression or other similar charges are billed to Delta, the cost per Mcf or Dth, as applicable, of such charges; plus

(3) A take-or-pay recovery component of $(0.0000)

(4) For compressed natural gas fueling station customers, in order to provide a fair opportunity to compete with other motor fuels, Delta may negotiate at Delta's sole discretion and such customers a fixed base rate that is no more than the maximum Base Rate set forth in Delta's Interruptible Service Rate Schedule, but is no less than the minimum Base Rate set forth in Delta's Interruptible Service Rate Schedule.

KENTUCKY
PUBLIC SERVICE COMMISSION
Linda C. Bridwell
Executive Director
EFFECTIVE
1/4/2022
PURSUANT TO 807 KAR 5:011 SECTION 9 (1)

DATE OF ISSUE: **January 12, 2022**
DATE EFFECTIVE: **January 4, 2022**
ISSUED BY: **/s/ John B. Brown**
John B. Brown, President

Issued by Authority of an Order of the Public Service Commission of KY in Case No. 2021-00185 dated January 3, 2022.

DELTA NATURAL GAS COMPANY, INC.

P.S.C. No. 14, Original Sheet No. 7
Superseding P.S.C. No. 13

CLASSIFICATION OF SERVICE – RATE SCHEDULES
TRANSPORTATION OF GAS FOR OTHERS ON SYSTEM UTILIZATION

APPLICABILITY

Applicable within all areas served by Delta. See Tariff Sheet No. 17.

AVAILABILITY

Available to government or university-owned housing facilities that may be served as residential, and small non-residential, large non-residential, interruptible and compressed natural gas fueling station customers who have purchased natural gas elsewhere, obtained all requisite authority to transport such gas to Delta's facilities and request Delta to utilize its facilities to transport such customer-owned gas to place of utilization. Any such transportation service shall be subject to the terms and conditions set forth herein and to the reserved right of Delta to decline to initiate such service whenever, in Delta's sole judgment, the performance of the service would be contrary to good operating practice or would have a detrimental impact on other customers of Delta. Such detrimental impact may include under deliveries of transportation gas to Delta's system or switching by the transportation customer to Delta's Small Non-Residential, Large Non-Residential or Interruptible Service rate schedules.

RATE

A transportation charge comprised of the following components will be applied to each Mcf, or in the case of measurement based on heating value, each dekatherm (Dth) of gas transported hereunder:

(1) Delta's Base Rate for gas sold as set forth in Delta's Small Non-Residential, Large Non-Residential and Interruptible Rate Schedules; plus

(2) Where the pipeline suppliers transportation, compression or other similar charges are billed to Delta, the cost per Mcf or Dth, as applicable, of such charges; plus

(3) A take-or-pay recovery component of $(0.0000)

(4) For compressed natural gas fueling station customers, in order to provide a fair opportunity to compete with other motor fuels, Delta may negotiate at Delta's sole discretion and such customers a fixed base rate that is no more than the maximum Base Rate set forth in Delta's Interruptible Service Rate Schedule, but is no less than the minimum Base Rate set forth in Delta's Interruptible Service Rate Schedule.

DATE OF ISSUE: **November 25, 2024**
DATE EFFECTIVE: **January 1, 2025**
ISSUED BY: **/s/ John B. Brown**
John B. Brown, President

DELTA NATURAL GAS COMPANY, INC.

P.S.C. No. 13, Original Sheet No. 8
Superseding P.S.C. No. 12

CLASSIFICATION OF SERVICE – RATE SCHEDULES
TRANSPORTATION OF GAS FOR OTHERS ON SYSTEM UTILIZATION

GAS SOLD TO CUSTOMER

Monthly gas deliveries to customer in excess of scheduled transportation volumes will be billed by Delta and paid by customer in accordance with Delta's Standby Service Rate Schedule.

TERMS AND CONDITIONS

Service hereunder shall be performed under a written contract between customer and Delta setting forth specific arrangements as to term of the contract, volumes to be transported, points of delivery, methods of metering, timing of receipts and deliveries of gas by Delta, timing constraints relative to under deliveries and/or switching to Delta's Small Non-Residential, Large Non-Residential or Interruptible Service rate schedules, the availability of discounts in special situations and any other matters relating to individual customer circumstances.

At least ten (10) days prior to the beginning of each month, customer shall provide Delta with a schedule setting forth daily volumes of gas to be delivered into Delta's facilities for customer's account. Customer shall give Delta at least twenty-four (24) hours prior notice of any subsequent changes to scheduled deliveries. Delivery of gas transported hereunder will be effected as nearly as practicable on the same day as the receipt thereof. Delta will not be obligated to utilize underground storage capacity in performance of the service provided herein.

All gas volumes delivered hereunder shall shrink by 2% to cover line loss and measurement differences when no compression is being used in the transportation. When compression is required in the transportation, all gas volumes delivered hereunder shall shrink an additional amount equivalent to fuel usage.

It shall be the customer's responsibility to make all necessary arrangements, including regulatory approvals, required to deliver gas transported under this tariff.

Delta reserves the right to refuse to accept gas that does not meet Delta's quality specifications.

DATE OF ISSUE: **January 12, 2022**
DATE EFFECTIVE: **January 4, 2022**
ISSUED BY: **/s/ John B. Brown**
John B. Brown, President

Issued by Authority of an Order of the Public Service Commission of KY in Case No. 2021-00185 dated January 3, 2022.

KENTUCKY
PUBLIC SERVICE COMMISSION
Linda C. Bridwell
Executive Director
EFFECTIVE
1/4/2022
PURSUANT TO 807 KAR 5:011 SECTION 9 (1)

DELTA NATURAL GAS COMPANY, INC.

P.S.C. No. 14, Original Sheet No. 8
Superseding P.S.C. No. 13

CLASSIFICATION OF SERVICE – RATE SCHEDULES
TRANSPORTATION OF GAS FOR OTHERS ON SYSTEM UTILIZATION

GAS SOLD TO CUSTOMER

Monthly gas deliveries to customer in excess of scheduled transportation volumes will be billed by Delta and paid by customer in accordance with Delta's Standby Service Rate Schedule.

TERMS AND CONDITIONS

Service hereunder shall be performed under a written contract between customer and Delta setting forth specific arrangements as to term of the contract, volumes to be transported, points of delivery, methods of metering, timing of receipts and deliveries of gas by Delta, timing constraints relative to under deliveries and/or switching to Delta's Small Non-Residential, Large Non-Residential or Interruptible Service rate schedules, the availability of discounts in special situations and any other matters relating to individual customer circumstances.

At least ten (10) days prior to the beginning of each month, customer shall provide Delta with a schedule setting forth daily volumes of gas to be delivered into Delta's facilities for customer's account. Customer shall give Delta at least twenty-four (24) hours prior notice of any subsequent changes to scheduled deliveries. Delivery of gas transported hereunder will be effected as nearly as practicable on the same day as the receipt thereof. Delta will not be obligated to utilize underground storage capacity in performance of the service provided herein.

All gas volumes delivered hereunder shall shrink by 2% to cover line loss and measurement differences when no compression is being used in the transportation. When compression is required in the transportation, all gas volumes delivered hereunder shall shrink an additional amount equivalent to fuel usage.

It shall be the customer's responsibility to make all necessary arrangements, including regulatory approvals, required to deliver gas transported under this tariff.

Delta reserves the right to refuse to accept gas that does not meet Delta's quality specifications.

DATE OF ISSUE: **November 25, 2024**
DATE EFFECTIVE: **January 1, 2025**
ISSUED BY: **/s/ John B. Brown**
John B. Brown, President

DELTA NATURAL GAS COMPANY, INC.

P.S.C. No. 13, Original Sheet No. 9
Superseding P.S.C. No. 12

CLASSIFICATION OF SERVICE – RATE SCHEDULES
TRANSPORTATION OF GAS FOR OTHERS ON SYSTEM UTILIZATION

Volumes of gas transported hereunder will be determined in accordance with Delta's measurement base.

Customer owned gas transported hereunder for an interruptible customer will be subject to interruption in accordance with normal interruption procedures applicable to such rate schedule. Such customers must agree in writing to cause deliveries of customer-owned gas into Delta's facilities to cease upon notification by Delta of the necessity to interrupt or curtail the use of gas.

Delta shall have the right at any time to curtail or interrupt the transportation or delivery of gas to interruptible customers hereunder when, in Delta's sole judgment, such curtailment or interruption is necessary to enable Delta to maintain deliveries to customers of higher priority or to respond to any emergency. During such periods, Delta shall have the right to purchase any transportation gas delivered into Delta's system for the account of the customer at the actual cost the customer paid for such gas.

Delta may execute special transportation contracts with anyone after said contract has been filed with and accepted by the Public Service Commission.

This transportation is available to any customer with a daily nominated volume (the level of daily volume in Mcf as requested by the customer to be transported and delivered by the Company) which averages a minimum of 25 Mcf of gas per day for the billing period on an individual service at the same premise who has purchased their own supply of natural gas and require transportation by the Company to the point of utilization subject to suitable service being available from existing facilities. In order to provide a fair opportunity to compete with other motor fuels, this minimum volume requirement may be waived by Delta at is sole discretion for compressed natural gas fueling station customers.

For a customer that is utilizing transportation service and has under deliveries of transportation gas to Delta's system, and/or requests to revert to the Small Non-Residential, Large Non-Residential or Interruptible Service rate schedule, Delta may require a written contract providing for a continuance of service under the Small Non-Residential, Large Non-Residential or Interruptible Service rate schedule for a minimum term of twelve months beginning with the date service reverts to the Small Non-Residential, Large Non-Residential or Interruptible Service rate schedule.

DATE OF ISSUE: **January 12, 2022**
DATE EFFECTIVE: **January 4, 2022**
ISSUED BY: **/s/ John B. Brown**
John B. Brown, President

Issued by Authority of an Order of the Public Service Commission of KY in Case No. 2021-00185 dated January 3, 2022.

KENTUCKY
PUBLIC SERVICE COMMISSION
Linda C. Bridwell
Executive Director
EFFECTIVE
1/4/2022
PURSUANT TO 807 KAR 5:011 SECTION 9 (1)

DELTA NATURAL GAS COMPANY, INC.

P.S.C. No. 14, Original Sheet No. 9
Superseding P.S.C. No. 13

CLASSIFICATION OF SERVICE – RATE SCHEDULES
TRANSPORTATION OF GAS FOR OTHERS ON SYSTEM UTILIZATION

Volumes of gas transported hereunder will be determined in accordance with Delta's measurement base.

Customer owned gas transported hereunder for an interruptible customer will be subject to interruption in accordance with normal interruption procedures applicable to such rate schedule. Such customers must agree in writing to cause deliveries of customer-owned gas into Delta's facilities to cease upon notification by Delta of the necessity to interrupt or curtail the use of gas.

Delta shall have the right at any time to curtail or interrupt the transportation or delivery of gas to interruptible customers hereunder when, in Delta's sole judgment, such curtailment or interruption is necessary to enable Delta to maintain deliveries to customers of higher priority or to respond to any emergency. During such periods, Delta shall have the right to purchase any transportation gas delivered into Delta's system for the account of the customer at the actual cost the customer paid for such gas.

Delta may execute special transportation contracts with anyone after said contract has been filed with and accepted by the Public Service Commission.

This transportation is available to any customer with a daily nominated volume (the level of daily volume in Mcf as requested by the customer to be transported and delivered by the Company) which averages a minimum of 25 Mcf of gas per day for the billing period on an individual service at the same premise who has purchased their own supply of natural gas and require transportation by the Company to the point of utilization subject to suitable service being available from existing facilities. In order to provide a fair opportunity to compete with other motor fuels, this minimum volume requirement may be waived by Delta at is sole discretion for compressed natural gas fueling station customers.

For a customer that is utilizing transportation service and has under deliveries of transportation gas to Delta's system, and/or requests to revert to the Small Non-Residential, Large Non-Residential or Interruptible Service rate schedule, Delta may require a written contract providing for a continuance of service under the Small Non-Residential, Large Non-Residential or Interruptible Service rate schedule for a minimum term of twelve months beginning with the date service reverts to the Small Non-Residential, Large Non-Residential or Interruptible Service rate schedule.

DATE OF ISSUE: **November 25, 2024**
DATE EFFECTIVE: **January 1, 2025**
ISSUED BY: **/s/ John B. Brown**
John B. Brown, President

DELTA NATURAL GAS COMPANY, INC.

P.S.C. No. 13, First Revised Sheet No. 10
Superseding P.S.C. No. 13, Original Sheet No. 10

CLASSIFICATION OF SERVICE - RATE SCHEDULES

TRANSPORTATION OF GAS FOR OTHERS OFF SYSTEM UTILIZATION

APPLICABILITY

Applicable within all areas served by Delta. See Tariff Sheet No. 17.

AVAILABILITY

Available to any person whose facilities connect or can be made to connect with Delta's facilities or who can cause their natural gas to be delivered to Delta's facilities and who desires gas to be transported by Delta to a place of utilization not connected to Delta's facilities. Further, the person or persons desiring such transportation shall have executed a contract with Delta as set forth under the terms and conditions of this tariff.

RATE

The charge for service under this tariff shall be $0.3142 per 1,000 cu. ft. of gas transported, or, in the case of measurement based upon heating value, shall be $0.3142 per dekatherm. Any additions or modifications of the facilities required to perform this service shall be at the sole expense of the customer. (I) (I)

TERMS AND CONDITIONS

Specific details relating to volumes, delivery points and other matters shall be covered by a separate contract.

Delta shall reserve the right to purchase all or part of the gas to be transported at the same price the transporter would have received at the delivery point less Delta's applicable transportation charges, shrinkage and compressor fuel costs.

Delivery of gas transported hereunder will be effected as nearly as practicable on the same day as the receipt thereof. Delta will not be obligated to utilize underground storage capacity in performance of the service provided herein.

All gas volumes delivered hereunder shall shrink by 2% to cover line loss and measurement differences when no compression is being used in the transportation. When compression is required in the transportation, all gas volumes delivered hereunder shall shrink an additional amount equivalent to fuel usage.

DATE OF ISSUE: **June 22, 2022**
DATE EFFECTIVE: **June 7, 2022**
ISSUED BY: **/s/ John B. Brown**
John B. Brown, President

Issued by Authority of an Order of the Public Service Commission of KY in Case No. 2021-00185 dated June 7, 2022, as amended by the Order dated June 10, 2022.

KENTUCKY
PUBLIC SERVICE COMMISSION
Linda C. Bridwell
Executive Director
EFFECTIVE
6/7/2022
PURSUANT TO 807 KAR 5:011 SECTION 9 (1)

DELTA NATURAL GAS COMPANY, INC.

P.S.C. No. 14, Original Sheet No. 10
Superseding P.S.C. No. 13

CLASSIFICATION OF SERVICE - RATE SCHEDULES

TRANSPORTATION OF GAS FOR OTHERS OFF SYSTEM UTILIZATION

APPLICABILITY

Applicable within all areas served by Delta. See Tariff Sheet No. 17.

AVAILABILITY

Available to any person whose facilities connect or can be made to connect with Delta's facilities or who can cause their natural gas to be delivered to Delta's facilities and who desires gas to be transported by Delta to a place of utilization not connected to Delta's facilities. Further, the person or persons desiring such transportation shall have executed a contract with Delta as set forth under the terms and conditions of this tariff.

RATE

The charge for service under this tariff shall be $0.3481 per 1,000 cu. ft. of gas transported, or, in the case of measurement based upon heating value, shall be $0.3481 per dekatherm. Any additions or modifications of the facilities required to perform this service shall be at the sole expense of the customer. (I) (I)

TERMS AND CONDITIONS

Specific details relating to volumes, delivery points and other matters shall be covered by a separate contract.

Delta shall reserve the right to purchase all or part of the gas to be transported at the same price the transporter would have received at the delivery point less Delta's applicable transportation charges, shrinkage and compressor fuel costs.

Delivery of gas transported hereunder will be effected as nearly as practicable on the same day as the receipt thereof. Delta will not be obligated to utilize underground storage capacity in performance of the service provided herein.

All gas volumes delivered hereunder shall shrink by 2% to cover line loss and measurement differences when no compression is being used in the transportation. When compression is required in the transportation, all gas volumes delivered hereunder shall shrink an additional amount equivalent to fuel usage.

DATE OF ISSUE: **November 25, 2024**
DATE EFFECTIVE: **January 1, 2025**
ISSUED BY: **/s/ John B. Brown**
John B. Brown, President

DELTA NATURAL GAS COMPANY, INC.

P.S.C. No. 13, Original Sheet No. 11
Superseding P.S.C. No. 12

CLASSIFICATION OF SERVICE - RATE SCHEDULES

TRANSPORTATION OF GAS FOR OTHERS OFF SYSTEM UTILIZATION

It shall be the customer's responsibility to make all necessary arrangements, including regulatory approvals, required to deliver gas transported under this tariff.

Delta reserves the right to refuse to accept gas that does not meet Delta's quality specifications.

Volumes of gas transported hereunder will be determined in accordance with Delta's measurement base.

Delta shall have the right at any time to curtail or interrupt the transportation or delivery of gas hereunder when, in Delta's sole judgment, such curtailment or interruption is necessary to enable Delta to maintain deliveries to retail customers of higher priority or to respond to any emergency.

Delta may execute special transportation contracts with anyone after said contract has been filed with and accepted by the Public Service Commission.

This transportation is available to any customer with a daily nominated volume (the level of daily volume in Mcf as requested by the customer to be transported and delivered by the Company) which averages a minimum of 25 Mcf of gas per day for the billing period.

DATE OF ISSUE: **January 12, 2022**
DATE EFFECTIVE: **January 4, 2022**
ISSUED BY: **/s/ John B. Brown**
John B. Brown, President

Issued by Authority of an Order of the Public Service Commission of KY in Case No. 2021-00185 dated January 3, 2022.

KENTUCKY
PUBLIC SERVICE COMMISSION
Linda C. Bridwell
Executive Director
EFFECTIVE
1/4/2022
PURSUANT TO 807 KAR 5:011 SECTION 9 (1)

DELTA NATURAL GAS COMPANY, INC.

P.S.C. No. 14, Original Sheet No. 11
Superseding P.S.C. No. 13

CLASSIFICATION OF SERVICE - RATE SCHEDULES

TRANSPORTATION OF GAS FOR OTHERS OFF SYSTEM UTILIZATION

It shall be the customer's responsibility to make all necessary arrangements, including regulatory approvals, required to deliver gas transported under this tariff.

Delta reserves the right to refuse to accept gas that does not meet Delta's quality specifications.

Volumes of gas transported hereunder will be determined in accordance with Delta's measurement base.

Delta shall have the right at any time to curtail or interrupt the transportation or delivery of gas hereunder when, in Delta's sole judgment, such curtailment or interruption is necessary to enable Delta to maintain deliveries to retail customers of higher priority or to respond to any emergency.

Delta may execute special transportation contracts with anyone after said contract has been filed with and accepted by the Public Service Commission.

This transportation is available to any customer with a daily nominated volume (the level of daily volume in Mcf as requested by the customer to be transported and delivered by the Company) which averages a minimum of 25 Mcf of gas per day for the billing period.

DATE OF ISSUE: **November 25, 2024**
DATE EFFECTIVE: **January 1, 2025**
ISSUED BY: **/s/ John B. Brown**
John B. Brown, President

DELTA NATURAL GAS COMPANY, INC.

P.S.C. No. 13, Original Sheet No. 12
Superseding P.S.C. No. 12

CLASSIFICATION OF SERVICE
RATE SCHEDULES

STANDBY SERVICE RATE SCHEDULE

APPLICABILITY

Applicable within all areas served by Delta. See Tariff Sheet No. 17.

AVAILABILITY

Available for use by commercial and industrial customers who:

(1) purchase all or part of their natural gas requirements from sources other than Delta and who request Delta to be available to supply natural gas at that place of utilization; or

(2) request Delta to provide a standby energy source at their place of utilization.

CHARACTER OF SERVICE

Firm - within the reasonable limits of Delta's capability to provide such service unless otherwise specified in a contract between Delta and the customer.

RATES

Customer shall pay Delta a standby charge to be set forth in a contract between Delta and the customer that has been filed with and accepted by the Public Service Commission. In addition, monthly natural gas usage will be billed by Delta and paid by the customer in accordance with the charges set forth in Delta's General Service or Interruptible Rate Schedule under which it sells gas to the customer.

SPECIAL TERMS AND CONDITIONS

Service under this rate schedule shall be performed under a written contract between Delta and the customer setting forth specific arrangements as to standby charge, maximum daily volumes of natural gas required by the customer from Delta, points of delivery, methods of metering and other matters relating to individual customer circumstances.

DATE OF ISSUE: **January 12, 2022**
DATE EFFECTIVE: **January 4, 2022**
ISSUED BY: **/s/ John B. Brown**
John B. Brown, President

Issued by Authority of an Order of the Public Service Commission of KY in Case No. 2021-00185 dated January 3, 2022.

KENTUCKY
PUBLIC SERVICE COMMISSION
Linda C. Bridwell
Executive Director
EFFECTIVE
1/4/2022
PURSUANT TO 807 KAR 5:011 SECTION 9 (1)

DELTA NATURAL GAS COMPANY, INC.

P.S.C. No. 14, Original Sheet No. 12
Superseding P.S.C. No. 13

CLASSIFICATION OF SERVICE
RATE SCHEDULES

STANDBY SERVICE RATE SCHEDULE

APPLICABILITY

Applicable within all areas served by Delta. See Tariff Sheet No. 17.

AVAILABILITY

Available for use by commercial and industrial customers who:

(1) purchase all or part of their natural gas requirements from sources other than Delta and who request Delta to be available to supply natural gas at that place of utilization; or

(2) request Delta to provide a standby energy source at their place of utilization.

CHARACTER OF SERVICE

Firm - within the reasonable limits of Delta's capability to provide such service unless otherwise specified in a contract between Delta and the customer.

RATES

Customer shall pay Delta a standby charge to be set forth in a contract between Delta and the customer that has been filed with and accepted by the Public Service Commission. In addition, monthly natural gas usage will be billed by Delta and paid by the customer in accordance with the charges set forth in Delta's General Service or Interruptible Rate Schedule under which it sells gas to the customer.

SPECIAL TERMS AND CONDITIONS

Service under this rate schedule shall be performed under a written contract between Delta and the customer setting forth specific arrangements as to standby charge, maximum daily volumes of natural gas required by the customer from Delta, points of delivery, methods of metering and other matters relating to individual customer circumstances.

DATE OF ISSUE: **November 25, 2024**
DATE EFFECTIVE: **January 1, 2025**
ISSUED BY: **/s/ John B. Brown**
John B. Brown, President

DELTA NATURAL GAS COMPANY, INC.

P.S.C. No. 13, Original Sheet No. 13
Superseding P.S.C. No. 12

CLASSIFICATION OF SERVICE
RATE SCHEDULES

GAS COST ADJUSTMENT CLAUSE

DETERMINATION OF GCR

The Company shall file a Quarterly Report with the Commission which shall contain an updated Gas Cost Recovery Rate (GCR) and shall be filed at least thirty (30) days prior to the beginning of each calendar quarter. The GCR shall become effective for billing with the final meter readings of the first billing cycle of each calendar quarter.

The gas cost recovery rates are comprised of:

(1) The expected gas cost component (EGC), on a dollar per Mcf basis, which represents the average expected cost of gas supplies and may include fixed price, forward price and indexed price purchases. The purchases are less amounts injected into underground storage. The EGC includes withdrawals from underground storage at the average unit cost of working gas. The EGC includes the uncollectible gas costs portion of bad debt. In an effort to mitigate price volatility, the Company may contract with gas suppliers at fixed prices, at locked-in prices for gas to be delivered at future dates (forward price) and at index-based prices. These efforts can include the monthly or periodic layering of forward purchase volumes to help moderate the volatility of gas prices. The Company may consider published futures prices as well as price trends and price expectations at the time such decisions are made. Depending upon the circumstances, this volume can be up to the annual projected system requirements including storage needs.

(2) The supplier refund adjustment (RA), on a dollar per Mcf basis, which reflects refunds received from suppliers during the reporting period, plus interest at the average 90 day commercial paper rate for the calendar quarter. In the event of any large or unusual refunds, the Company may apply to the Public Service Commission for the right to depart from the refund procedure herein set forth.

(3) The actual adjustment (AA), on a dollar per Mcf basis, compensates for difference between the previous quarter's expected gas cost and the actual cost of gas during that quarter.

(4) The balance adjustment (BA), on a dollar per Mcf basis, which compensates for any under or over collections which have occurred as a result of prior adjustments.

KENTUCKY
PUBLIC SERVICE COMMISSION
Linda C. Bridwell
Executive Director
EFFECTIVE
1/4/2022
PURSUANT TO 807 KAR 5:011 SECTION 9 (1)

DATE OF ISSUE: **January 12, 2022**
DATE EFFECTIVE: **January 4, 2022**
ISSUED BY: **/s/ John B. Brown**
John B. Brown, President

Issued by Authority of an Order of the Public Service Commission of KY in Case No. 2021-00185 dated January 3, 2022.

DELTA NATURAL GAS COMPANY, INC.

P.S.C. No. 14, Original Sheet No. 13
Superseding P.S.C. No. 13

CLASSIFICATION OF SERVICE
RATE SCHEDULES

GAS COST ADJUSTMENT CLAUSE

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DATE OF ISSUE: **November 25, 2024**
DATE EFFECTIVE: **January 1, 2025**
ISSUED BY: **/s/ John B. Brown**
John B. Brown, President

DELTA NATURAL GAS COMPANY, INC.

P.S.C. No. 13, Original Sheet No. 14
Superseding P.S.C. No. 12

CLASSIFICATION OF SERVICE
RATE SCHEDULES

GAS COST ADJUSTMENT CLAUSE

BILLING

The gas cost recovery rate to be applied to bills of customers shall equal the sum of the following components:

GCR = EGC + RA + AA + BA

DEFINITIONS

For purposes of this tariff:

(a) "Average Expected Cost" means the cost of gas supplies, adjusted for injections/withdrawals into storage and the uncollectible gas costs portion of bad debt. Cost of gas supplies include associated transportation and storage charges, and propane which results from the application of suppliers' rates currently in effect, or reasonably expected to be in effect during the calendar quarter, on purchased volumes during the twelve month period ending with the reporting period to which the GCR will apply, divided by the corresponding sales volume. Where the calculations require the use of volumes used during a given period, and those volumes did not exist for a particular source for the entire period, or the Company expects the volumes to change substantially, the Company may make appropriate adjustments in its calculations. Any adjustments of this type shall be described in the quarterly Gas Cost Recovery Report.

(b) "GCR" means the quarterly updated gas cost recovery rate applicable to the monthly consumption of customers (sum of the expected gas cost component plus the supplier refund adjustment plus the actual adjustment plus the balancing adjustment; i.e., GCR = EGC + RA + AA + BA).

(c) "Calendar Quarters" means each of the four three-month periods of (1) August, September and October; (2) November, December and January; (3) February, March and April; and (4) May, June and July.

(d) "Reporting Period" means the three (3) month accounting period that ended approximately sixty (60) days prior to the filing date of the updated gas recovery rates; i.e., the calendar quarter preceding that during which the most recent Quarterly Report was filed.

INTERIM GAS COST ADJUSTMENT FILINGS

The Company may make application for Interim Gas Cost Adjustments subject to the approval of the Commission.

KENTUCKY
PUBLIC SERVICE COMMISSION
Linda C. Bridwell
Executive Director
EFFECTIVE
1/4/2022
PURSUANT TO 807 KAR 5:011 SECTION 9 (1)

DATE OF ISSUE: **January 12, 2022**
DATE EFFECTIVE: **January 4, 2022**
ISSUED BY: **/s/ John B. Brown**
John B. Brown, President

Issued by Authority of an Order of the Public Service Commission of KY in Case No. 2021-00185 dated January 3, 2022.

DELTA NATURAL GAS COMPANY, INC.

P.S.C. No. 14, Original Sheet No. 14
Superseding P.S.C. No. 13

CLASSIFICATION OF SERVICE
RATE SCHEDULES

GAS COST ADJUSTMENT CLAUSE

BILLING

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GCR = EGC + RA + AA + BA

DEFINITIONS

For purposes of this tariff:

(a) "Average Expected Cost" means the cost of gas supplies, adjusted for injections/withdrawals into storage and the uncollectible gas costs portion of bad debt. Cost of gas supplies include associated transportation and storage charges, and propane which results from the application of suppliers' rates currently in effect, or reasonably expected to be in effect during the calendar quarter, on purchased volumes during the twelve month period ending with the reporting period to which the GCR will apply, divided by the corresponding sales volume. Where the calculations require the use of volumes used during a given period, and those volumes did not exist for a particular source for the entire period, or the Company expects the volumes to change substantially, the Company may make appropriate adjustments in its calculations. Any adjustments of this type shall be described in the quarterly Gas Cost Recovery Report.

(b) "GCR" means the quarterly updated gas cost recovery rate applicable to the monthly consumption of customers (sum of the expected gas cost component plus the supplier refund adjustment plus the actual adjustment plus the balancing adjustment; i.e., GCR = EGC + RA + AA + BA).

(c) "Calendar Quarters" means each of the four three-month periods of (1) August, September and October; (2) November, December and January; (3) February, March and April; and (4) May, June and July.

(d) "Reporting Period" means the three (3) month accounting period that ended approximately sixty (60) days prior to the filing date of the updated gas recovery rates; i.e., the calendar quarter preceding that during which the most recent Quarterly Report was filed.

INTERIM GAS COST ADJUSTMENT FILINGS

The Company may make application for Interim Gas Cost Adjustments subject to the approval of the Commission.

DATE OF ISSUE: **November 25, 2024**
DATE EFFECTIVE: **January 1, 2025**
ISSUED BY: **/s/ John B. Brown**
John B. Brown, President

DELTA NATURAL GAS COMPANY, INC.

P.S.C. No. 13, Original Sheet No. 15
Superseding P.S.C. No. 12

CLASSIFICATION OF SERVICE – RATE SCHEDULES

SPECIAL CHARGES

The following charges shall be applied under the following conditions:

Collection Charge - A charge of $5.00 will be levied when a Company representative makes a trip to the premises of a customer for the purpose of terminating service. The charge may be assessed if service is actually terminated or if the customer pays the delinquent bill to avoid termination. The charge may also be assessed if the Company's representative agrees to delay termination based on the customer's agreement to pay the delinquent bill by a specific date. A collection trip may be made only after written notice has been sent to the customer stating that if the bill is not paid by a certain date the service will be disconnected.

Reconnection Charge - A reconnection charge of $9.00* to be levied by the Company and paid by the customer before or at the time the service is reconnected shall be assessed as approved by the Public Service Commission when:

(1) The customer's service has been disconnected for non-payment of bills or for violation of the Commission's or Company's Rules and Regulations, and the customer has qualified for and requested service to be reconnected. Customers qualifying for service reconnection under 807 KAR 5:006, Section 16 - Winter Hardship - shall be exempt from reconnect charges. (T)

(2) The customer's service has been disconnected at the customer's request and at any time subsequently within twelve (12) months is reconnected at the same premise.

Bad Check Charge - The Company may charge and collect a fee of $15.00 to cover the cost of handling an unsecured check; where a customer tenders in payment of an account a check which upon deposit by the Company is returned as unpaid by the customer's financial institution.

Request Test Charge - Pursuant to 807 KAR 5:006, Section 19, the Company shall make a test of any meter upon written request of any customer provided such request is not made more frequently than once each twelve (12) months. The customer shall be given the opportunity of being present at such request tests. If such tests show that the meter was not more than two percent (2%) fast, the Company may make a reasonable charge for the test. The test charge is based upon meter size and is as follows: (T)

1,000 cubic feet per hour and under	$ 4.00
Over 1,000 to 10,000	$ 8.00
Over 10,000	$12.00

*The reconnection charge for any customer pursuant to KRS 278.485 shall be $25.00 as set forth in Sheet No. 6.1-6.2. (T)
(T)

KENTUCKY
PUBLIC SERVICE COMMISSION
Linda C. Bridwell
Executive Director
Linda C. Bridwell
EFFECTIVE
1/4/2022
PURSUANT TO 807 KAR 5:011 SECTION 9 (1)

DATE OF ISSUE: **January 12, 2022**
DATE EFFECTIVE: **January 4, 2022**
ISSUED BY: **/s/ John B. Brown**
John B. Brown, President

Issued by Authority of an Order of the Public Service Commission of KY in Case No. 2021-00185 dated January 3, 2022.

DELTA NATURAL GAS COMPANY, INC.

P.S.C. No. 14, Original Sheet No. 15
Superseding P.S.C. No. 13

CLASSIFICATION OF SERVICE – RATE SCHEDULES

SPECIAL CHARGES

The following charges shall be applied under the following conditions:

Collection Charge - A charge of $20.00 will be levied when a Company representative makes a trip to the premises of a customer for the purpose of terminating service. The charge may be assessed if service is actually terminated or if the customer pays the delinquent bill to avoid termination. The charge may also be assessed if the Company's representative agrees to delay termination based on the customer's agreement to pay the delinquent bill by a specific date. A collection trip may be made only after written notice has been sent to the customer stating that if the bill is not paid by a certain date the service will be disconnected. (I)

Reconnection Charge - A reconnection charge of $60.00* to be levied by the Company and paid by the customer before or at the time the service is reconnected shall be assessed as approved by the Public Service Commission when: (I)

(1) The customer's service has been disconnected for non-payment of bills or for violation of the Commission's or Company's Rules and Regulations, and the customer has qualified for and requested service to be reconnected. Customers qualifying for service reconnection under 807 KAR 5:006, Section 16 - Winter Hardship - shall be exempt from reconnect charges.

(2) The customer's service has been disconnected at the customer's request and at any time subsequently within twelve (12) months is reconnected at the same premise.

Bad Check Charge - The Company may charge and collect a fee of $15.00 to cover the cost of handling an unsecured check; where a customer tenders in payment of an account a check which upon deposit by the Company is returned as unpaid by the customer's financial institution.

Request Test Charge - Pursuant to 807 KAR 5:006, Section 19, the Company shall make a test of any meter upon written request of any customer provided such request is not made more frequently than once each twelve (12) months. The customer shall be given the opportunity of being present at such request tests. If such tests show that the meter was not more than two percent (2%) fast, the Company may make a reasonable charge for the test. The test charge is based upon meter size and is as follows:

1,000 cubic feet per hour and under	$ 4.00
Over 1,000 to 10,000	$ 8.00
Over 10,000	$12.00

*The reconnection charge for any customer pursuant to KRS 278.485 shall be $25.00 as set forth in Sheet No. 6.1-6.2.

DATE OF ISSUE: **November 25, 2024**
DATE EFFECTIVE: **January 1, 2025**
ISSUED BY: **/s/ John B. Brown**
John B. Brown, President

DELTA NATURAL GAS COMPANY, INC.

P.S.C. No. 13, Original Sheet No. 16
Superseding P.S.C. No. 12

CLASSIFICATION OF SERVICE
RATE SCHEDULES

SPECIAL CHARGES

Gas Light Charge - Monthly consumption of unmetered gas used for an outdoor gas light, as approved by the Company, will be calculated to be 1,500 cubic feet per month per mantle for upright mantles and for each pair of inverted mantles. On special models of gas lights where gas consumption is greater than those referred to above, the Company shall estimate, based on the manufacturer's suggested usage, the monthly consumption to the closest 100 cubic feet and bill customer that equal amount each month. Such consumption shall be billed under the appropriate rate schedule applicable to the customer.

Pilot Light Charge – As a courtesy, Delta will relight all gas appliances, at no charge to the customer, at the time of turn-on, meter rotation, or restoration of service. If a customer later requests assistance in relighting gas appliances not in conjunction with a turn-on, meter rotation or restoration of service, Delta may charge and collect from the customer $35.00 per hour, with a minimum charge of one hour.

DATE OF ISSUE: **January 12, 2022**
DATE EFFECTIVE: **January 4, 2022**
ISSUED BY: **/s/ John B. Brown**
John B. Brown, President

Issued by Authority of an Order of the Public Service Commission of KY in Case No. 2021-00185 dated January 3, 2022.

KENTUCKY
PUBLIC SERVICE COMMISSION
Linda C. Bridwell
Executive Director
EFFECTIVE
1/4/2022
PURSUANT TO 807 KAR 5:011 SECTION 9 (1)

DELTA NATURAL GAS COMPANY, INC.

P.S.C. No. 14, Original Sheet No. 16
Superseding P.S.C. No. 13

CLASSIFICATION OF SERVICE
RATE SCHEDULES

SPECIAL CHARGES

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Pilot Light Charge – As a courtesy, Delta will relight all gas appliances, at no charge to the customer, at the time of turn-on, meter rotation, or restoration of service. If a customer later requests assistance in relighting gas appliances not in conjunction with a turn-on, meter rotation or restoration of service, Delta may charge and collect from the customer $35.00 per hour, with a minimum charge of one hour.

DATE OF ISSUE: **November 25, 2024**
DATE EFFECTIVE: **January 1, 2025**
ISSUED BY: **/s/ John B. Brown**
John B. Brown, President

DELTA NATURAL GAS COMPANY, INC.

P.S.C. No. 13, Original Sheet No. 17
Superseding P.S.C. No. 12

CLASSIFICATION OF SERVICE
RULES AND REGULATIONS

1. APPLICABILITY

Applicable within all service areas served by Delta. namely: Bath County; Estill County; Montgomery County; Menifee County; Madison County; Powell County; Garrard County; Jackson County; Lee County; Bourbon County; Jessamine County; Rowan County; Bell County; Knox County; Whitley County; Laurel County; Lincoln County; Clay County; Leslie County; Fayette County; Fleming County; Clark County; Robertson County; Mason County; Lawrence County; Martin County; Perry County; Magoffin County; Pike County; Floyd County; Johnson County; Knott County; and Letcher County. (T) (T) (T) (T) (T) (T) (T)

2. COMMISSION'S RULES AND REGULATIONS

All gas service rendered by the Company shall be in accordance with the Administrative Regulations by which gas utilities are governed by the Public Service Commission of Kentucky and all amendments thereto and modifications thereof which may be made by the Commission.

3. COMPANY'S RULES AND REGULATIONS

In addition to the Rules and Regulations prescribed by the Public Service Commission, all gas service rendered shall also be in accordance with the Rules and Regulations adopted by the Company.

4. FILING OF RATES, RULES AND REGULATIONS

A copy of all schedules of rates, rules and regulations under which gas service is rendered is on file for the public's benefit with the Public Service Commission of Kentucky. A copy of such rates, rules and regulations, together with the law, rules and regulations of the Public Service Commission of Kentucky is available for public inspection in the principal office of the Company.

DATE OF ISSUE: **January 12, 2022**
DATE EFFECTIVE: **January 4, 2022**
ISSUED BY: **/s/ John B. Brown**
John B. Brown, President

Issued by Authority of an Order of the Public Service Commission of KY in Case No. 2021-00185 dated January 3, 2022.

KENTUCKY
PUBLIC SERVICE COMMISSION
Linda C. Bridwell
Executive Director
EFFECTIVE
1/4/2022
PURSUANT TO 807 KAR 5:011 SECTION 9 (1)

DELTA NATURAL GAS COMPANY, INC.

P.S.C. No. 14, Original Sheet No. 17
Superseding P.S.C. No. 13

CLASSIFICATION OF SERVICE
RULES AND REGULATIONS

1. APPLICABILITY

Applicable within all service areas served by Delta. namely: Bath County; Estill County; Montgomery County; Menifee County; Madison County; Powell County; Garrard County; Jackson County; Lee County; Bourbon County; Jessamine County; Rowan County; Bell County; Knox County; Whitley County; Laurel County; Lincoln County; Clay County; Leslie County; Fayette County; Fleming County; Clark County; Robertson County; Mason County; Lawrence County; Martin County; Perry County; Magoffin County; Pike County; Floyd County; Johnson County; Knott County; and Letcher County.

2. COMMISSION'S RULES AND REGULATIONS

All gas service rendered by the Company shall be in accordance with the Administrative Regulations by which gas utilities are governed by the Public Service Commission of Kentucky and all amendments thereto and modifications thereof which may be made by the Commission.

3. COMPANY'S RULES AND REGULATIONS

In addition to the Rules and Regulations prescribed by the Public Service Commission, all gas service rendered shall also be in accordance with the Rules and Regulations adopted by the Company.

4. FILING OF RATES, RULES AND REGULATIONS

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ISSUED BY: **/s/ John B. Brown**
John B. Brown, President

DELTA NATURAL GAS COMPANY, INC.

P.S.C. No. 13, Original Sheet No. 18
Superseding P.S.C. No. 12

CLASSIFICATION OF SERVICE
RULES AND REGULATIONS

5. NO EXCEPTIONS TO RULES AND REGULATIONS

No agent, representative or employee of the Company shall make any promise, agreement or representation not incorporated in or provided for by the Rules and Regulations of the Public Service Commission of Kentucky or of this Company and neither has any agent, representative or employee of the Company any right or power to amend, modify, alter or waive any of the said Rules and Regulations except as hereinafter provided.

6. RULES AND REGULATIONS MAY BE AMENDED

The Company reserves the right to amend or modify its Rules and Regulations or to adopt such additional Rules and Regulations as the Company deems necessary in the proper conduct of its business, subject to the filing with and acceptance of same by the Public Service Commission of Kentucky.

7. SUPERSEDE PREVIOUS RULES AND REGULATIONS

These Rules and Regulations replace and supersede all previous Rules and Regulations under which the Company has previously supplied gas service.

8. CUSTOMER CLASSIFICATIONS

Residential:	Service to customers which consists of direct natural gas usage in a residential dwelling for space heating, air conditioning, cooking, water heating and other residential uses.
Small Non-Residential	Service to customers engaged primarily in the sale of goods or services including institutions and local and federal government agencies for uses other than those involving manufacturing or electric power generation with a meter no larger than an AL425.
Large Non-Residential:	Service to commercial and industrial customers including institutions and local and federal government agencies with a meter larger than an AL425.

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DELTA NATURAL GAS COMPANY, INC.

P.S.C. No. 13, Original Sheet No. 19
Superseding P.S.C. No. 12

CLASSIFICATION OF SERVICE
RULES AND REGULATIONS

9. APPLICATION FOR SERVICE

A written application or contract, properly executed, may be required before the Company is obligated to render gas service. The Company shall have the right to reject for valid reasons any such application or contract. All applications for service shall be made in the legal name of the party desiring the service. To confirm the identity of prospective customers, Delta requires the following information: Name; Complete Social Security Number, last four digits of Social Security Number, or Driver's License Number. In addition, when service is turned on, the prospective customer will be required to present photo identification, or an alternate form of identification for someone who does not have photo identification, confirming his or her identity. (T) (T) (T) (T) (T)

Applications for service are not transferable and new occupants of premises will be required to make application for service before commencing the use of gas. Customers who have been receiving gas service shall notify the Company when discontinuance of service is desired and shall pay for all gas until such notice has been given in person, in writing or by telephone and final meter reading is made by the Company.

When a customer moves within the service area of the Company, the customer shall be billed out at the original location and billed in at the new location. Therefore, the customer may receive two bills for the month in which the move occurs.

In case the customer is not the owner of the premises, it shall be the customer's responsibility to obtain from the property owner or owners the necessary consent to install and maintain in, on or over said premises all such piping and other equipment as are required or necessary to install service line for supplying gas service to the customer whether the piping and equipment be the property of the customer or the Company.

10. REFUSAL OR DEFERRAL OF SERVICE (T)

The Company reserves the right to refuse or to defer full service to an applicant where the existing mains are inadequate to serve the applicant's requirements without adversely affecting the service to customers already connected and being served.

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DELTA NATURAL GAS COMPANY, INC.

P.S.C. No. 13, Original Sheet No. 20
Superseding P.S.C. No. 12

CLASSIFICATION OF SERVICE
RULES AND REGULATIONS

11. RENEWAL OF CONTRACT

If, upon the expiration of any service agreement or service contract for a specified term, the customer continues to use the service, the service agreement or service contract (unless otherwise provided therein) will be automatically renewed and extended for successive periods of one year each, subject to termination at the end of any year upon written notice by either party in advance of the expiration date in accordance with the terms set forth in the service agreement or service contract.

12. CUSTOMER'S LIABILITY

The customer shall assume all responsibility for the gas service in or on the customer's premises at and from the point of delivery of gas and for all the piping, appliances and equipment used in connection therewith which are not the property of the Company, and will protect and save the Company harmless from all claims for injury or damage to persons or property occurring on the customer's premises or at and from the point of delivery of gas occasioned by such gas or gas service and equipment, except where said injury or damage will be shown to have been caused solely by the gross negligence of the Company.

13. FORCE MAJEURE (N)

Neither Company nor Customer shall be liable in damages to the other for any act, omission or circumstance occasioned by or in consequence of any acts of God, strikes, lockouts affecting the company or its suppliers of gas, acts of the public enemy, wars, blockades, insurrections, riots, epidemics, landslides, lightning, earthquakes, fires, storms, floods, washouts, arrests and restraints of rulers and peoples, civil disturbances, explosions, breakage or accident to machinery or lines of pipe, the binding order of any court or governmental authority which has been resisted in good faith by all reasonable legal means, and any other cause, whether of the kind herein enumerated or otherwise, not reasonably within the control of the party claiming suspension and which by the exercise of due diligence such party is unable to prevent or overcome. Failure to prevent or settle any strike or strikes shall not be considered to be a matter within the control of the party claiming suspension. Such causes or contingencies affecting the performance hereunder by either Company or Customer, however, shall not relieve it of liability in the event of its concurring negligence or in the event of its failure to use due diligence to remedy the situation and to remove the cause in an adequate manner and with all reasonable dispatch, nor shall such causes or contingencies affecting such performance relieve either party from its obligations to make payments of amounts then due hereunder in respect of gas theretofore delivered. (N) (N) (N) (N) (N) (N) (N) (N) (N) (N) (N) (N) (N)

14. ACCESS TO PROPERTY (T)

The Company shall at all reasonable hours have access to meters, service connections and other property owned by it and located on customer's premises for purposes of installation, maintenance, meter reading, operation or removal of its property at the time service is to be terminated. Any employee of the Company whose duties require the employee to enter the customer's premises shall wear a distinguishing uniform or other insignia, identifying the employee as an employee of the company, or carry a badge or other identification which will identify the employee as an employee of the Company, the same to be shown by the employee upon request.

KENTUCKY
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P.S.C. No. 14, Original Sheet No. 20
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RULES AND REGULATIONS

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DELTA NATURAL GAS COMPANY, INC.

P.S.C. No. 13, Original Sheet No. 21
Superseding P.S.C. No. 12

CLASSIFICATION OF SERVICE
RULES AND REGULATIONS

15. CONTINUOUS OR UNIFORM SERVICE (T)

The Company will endeavor to supply gas continuously and without interruption, except for the rate schedules that state otherwise. However, the Company shall not be responsible for damages or otherwise for failure to supply gas for any interruptions of the supply when such failure is without willful fault or neglect on its part. (T) (T)

The Company cannot and does not guarantee either a sufficient supply or an adequate or uniform pressure of the gas supplied and shall not be liable for any damage or loss resulting from inadequate or interrupted supply or from any pressure variations when such conditions are not due to willful fault or neglect on its part.

16. EXCLUSIVE SERVICE (T)

Except in cases where the customer has a special contract with the Company for reserve or auxiliary service, no other fuel service shall be used by the customer on the same installation in conjunction with the Company's service connection, either by means of valves or any other connection.

The customer shall not sell the gas purchased from the Company to any other customer, company or person, and the customer shall not deliver gas purchased from the Company to any connection wherein said gas is to be used on premises not owned or controlled by the customer.

17. DEPOSITS

The Company may require a minimum cash deposit or other guaranty to secure payment of bills except from customers qualifying for service reconnection pursuant to 807 KAR 5:006, Section 16, Winter Hardship Reconnection. Service may be refused or discontinued for failure to pay the requested deposit. Interest, as prescribed by KRS 278.460, will be paid on all sums held on deposit. The interest will be applied as a credit to the customer's bill or will be paid to the customer on an annual basis. If the deposit is refunded or credited to the customer's bill prior to the deposit anniversary date, interest will be paid or credited to the customer's bill on a pro-rated basis. (T) (T) (D) (D)

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DELTA NATURAL GAS COMPANY, INC.

P.S.C. No. 13, Original Sheet No. 22
Superseding P.S.C. No. 12

CLASSIFICATION OF SERVICE
RULES AND REGULATIONS

The deposit may be waived upon a customer's showing of satisfactory credit or payment history. Required deposits will be credited to the customer's bill between twelve and fifteen months after the month of deposit if the customer has established a satisfactory payment record for that period. If a deposit has been waived or returned and the customer fails to maintain a satisfactory payment record, a deposit may then be required. Upon termination of service, the deposit and any interest earned and owing will be credited to the final bill with any remainder refunded to the customer.

In determining whether a deposit will be required or waived, the following criteria may be considered:

(1) Previous payment history with the Company. If the customer has no previous history with the Company, statements from other regulated public utilities may be presented by the customer as evidence of good credit.

(2) Length of time the customer has resided or been located in the area.

(3) Whether the customer owns the property where service is to be rendered.

(4) Whether another customer with a good payment history is willing to sign as a guarantor for an amount equal to the required deposit.

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P.S.C. No. 13, Original Sheet No. 23
Superseding P.S.C. No. 12

CLASSIFICATION OF SERVICE
RULES AND REGULATIONS

If a deposit is held longer than eighteen months, the deposit will be recalculated at the customer's request based on the customer's actual usage for the past twelve months. If the deposit on account differs from the recalculated amount by more than $10.00 for a residential customer or 10 percent for a non-residential customer, the Company may collect any underpayment and refunds, if any, will be credited to the customer's next utility bill. No refund will be made if the customer's bill is delinquent at the time of recalculation.

Once each year, a billing insert will be included with the bill advising the customer of the right to request a deposit recalculation.

Residential and small non-residential customers with meters up through AL425 will pay equal deposits in the amount of $95.00. This amount shall not exceed 2/12ths of the average annual bill.

Large non-residential customer's deposits shall be based upon actual usage of the customer at the same or similar premises for the most recent twelve month period if such information is available. If usage information is not available, the deposit will be based on the average bills of similar customers and premises in the system. The deposit amount shall not exceed 2/12ths of the customer's actual or estimated annual bill.

18. MONTHLY CUSTOMER CHARGE (T)

A monthly customer charge shall be rendered against every meter installed unless service is discontinued in one customer's name and is not to be re-served at the location.

Special permission may be obtained from the local distribution supervisor for waiving of the monthly customer charge only when initial service is being rendered and no gas except test gas has been passed by the meter.

A full monthly customer charge will be rendered whenever service has been used for more than fifteen (15) days of a billing month, even if the consumption of the customer is zero (0).

If service is used less than fifteen (15) days in a given billing month and any consumption is recorded, the normal billing procedure shall apply.

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DELTA NATURAL GAS COMPANY, INC.

P.S.C. No. 13, Original Sheet No. 24
Superseding P.S.C. No. 12

CLASSIFICATION OF SERVICE
RULES AND REGULATIONS

19. MONTHLY BILLS (T)

Bills for gas service will be rendered monthly unless otherwise specified. The term "month" for billing purposes shall mean the period between any two consecutive readings of the meter by the Company, such reading to be taken as near as practicable approximately every thirty (30) days.

Bills are due upon rendition and payable within a period not exceeding ten (10) days after the date of mailing.

Service shall be subject to being discontinued for non-payment of bills after the customer has been given at least ten (10) days written notice separate from the original bill and not before twenty seven (27) days from the mailing date of the original bill.

The Company may not terminate service to a customer if a medical certificate is presented or if a Certificate of Need from the Cabinet for Human Resources is presented in accordance with 807 KAR 5:006, Section 15 (2)(c) and (3). (T)

Failure to receive a bill does not exempt a customer from these provisions.

When the Company is unable to read the meter after a reasonable effort, or where the meter fails to operate, the customer will be billed on an estimated basis and the billing adjusted as necessary.

The Company's billing form includes dates served; number of days in period; previous and present meter reading; Mcf usage; net amount due for service rendered; taxes, if applicable; adjustments, if any; special charges; total amount due; account number; billing date; due date; and service address.

20. BUDGET PAYMENT PLAN (T)

The Company has a budget payment plan available for its residential and small non-residential customers whereby a customer may elect to pay a monthly amount for the budget year in lieu of monthly billings for actual usage. The monthly budget

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1/4/2022
PURSUANT TO 807 KAR 5:011 SECTION 9 (1)

DATE OF ISSUE: January 12, 2022
DATE EFFECTIVE: January 4, 2022
ISSUED BY: /s/ John B. Brown
John B. Brown, President

Issued by Authority of an Order of the Public Service Commission of KY in Case No. 2021-00185 dated January 3, 2022.

DELTA NATURAL GAS COMPANY, INC.

P.S.C. No. 14, Original Sheet No. 24
Superseding P.S.C. No. 13

CLASSIFICATION OF SERVICE
RULES AND REGULATIONS

19. MONTHLY BILLS

Bills for gas service will be rendered monthly unless otherwise specified. The term "month" for billing purposes shall mean the period between any two consecutive readings of the meter by the Company, such reading to be taken as near as practicable approximately every thirty (30) days.

Bills are due upon rendition and payable within a period not exceeding ten (10) days after the date of mailing.

Service shall be subject to being discontinued for non-payment of bills after the customer has been given at least ten (10) days written notice separate from the original bill and not before twenty seven (27) days from the mailing date of the original bill.

The Company may not terminate service to a customer if a medical certificate is presented or if a Certificate of Need from the Cabinet for Human Resources is presented in accordance with 807 KAR 5:006, Section 15 (2)(c) and (3).

Failure to receive a bill does not exempt a customer from these provisions.

When the Company is unable to read the meter after a reasonable effort, or where the meter fails to operate, the customer will be billed on an estimated basis and the billing adjusted as necessary.

The Company's billing form includes dates served; number of days in period; previous and present meter reading; Mcf usage; net amount due for service rendered; taxes, if applicable; adjustments, if any; special charges; total amount due; account number; billing date; due date; and service address.

20. BUDGET PAYMENT PLAN

The Company has a budget payment plan available for its residential and small non-residential customers whereby a customer may elect to pay a monthly amount for the budget year in lieu of monthly billings for actual usage. The monthly budget

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DELTA NATURAL GAS COMPANY, INC.

P.S.C. No. 13, Original Sheet No. 25
Superseding P.S.C. No. 12

CLASSIFICATION OF SERVICE
RULES AND REGULATIONS

payment will be determined by the Company based, under normal circumstances, on a minimum of one-twelfth of the estimated annual usage, subject to review and adjustment during the budget year. The normal budget year is the 12 months from August through July, with any amounts to be settled being rolled into the subsequent budget year.

The customer's account may be adjusted through a series of levelized adjustments on a monthly basis if usage or changes in rates indicate that the account will not be current upon payment of the last budget amount.

To be accepted as a budget customer, the account balance must be paid in total before the customer is put on a budget payment plan. It is understood that this budget payment plan will continue until the customer notifies the Company in writing or by telephone to discontinue the plan or if the customer fails to pay bills as rendered under the budget payment plan. The Company reserves the right to revoke the plan and restore the customer to regular billing and require immediate payment of any deficiency.

Failure to receive a bill in no way exempts the customer from the provisions of these terms and conditions.

21. LOCAL FRANCHISE FEE OR TAX (T)

There shall be added to the customer's bill, as a separate item, an amount equal to the proportionate part of any license, occupation, franchise or other similar fee or tax now or hereafter agreed to or imposed upon the Company by local taxing authorities, whether imposed by ordinance, franchise or otherwise, and which fee or tax is based upon a percentage of the gross receipts, net receipts, or revenues of the Company. Such amount shall be added exclusively to bills of customers receiving service within the territorial limits of the authority imposing the fee or tax. Where more than one such fee or tax is imposed, each of the charges or taxes applicable to each customer shall be added to the customer's bill as separately identified items.

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DELTA NATURAL GAS COMPANY, INC.

P.S.C. No. 13, Original Sheet No. 26
Superseding P.S.C. No. 12

CLASSIFICATION OF SERVICE
RULES AND REGULATIONS

22. COMPANY-OWNED SERVICE LINE EXTENSIONS AND CONNECTIONS (T)

The Company will install, own, operate and maintain the service line at the premises of residential and commercial customers, if such premises are not connected to a Company main by a service line. With respect to residential and commercial customers that occupy premises already connected to a Company main by a service line, the Company shall be responsible for operating and maintaining the customer service line and when the Company determines that replacement of such customer service line is necessary the Company shall be responsible for installing the service line and shall thereafter own the service line.

Any customer accepting gas service under this section shall be deemed to have granted the Company an easement across his property for such service. No service line shall be installed across private property other than the premises of the building to be supplied with gas; except after special investigation and approval by the Company.

An extension of 100 feet or less shall be made to an existing distribution main without charge for a (T)
prospective customer who shall apply for and contract to use service for one (1) year or more and provides (T)
guarantee for the service. (T)

If an extension of the utility's main to serve an applicant or group of applicants amounts to more than 100 (T)
feet per customer, the Company may require the total cost of the excessive footage over 100 feet per customer (T)
to be deposited with the utility by the applicant, based on average estimated cost per foot of the total (T)
extension. Each customer receiving service under this extension shall be reimbursed under the following (T)
plan: each year for a refund period of not less than ten (10) years, the utility shall refund to the customer who (T)
paid for the excessive footage, the cost of 100 feet of extension in place for each additional customer (T)
connected during the year whose service line is directly connected to the extension installed, and not to (T)
extensions or laterals therefrom. Total amount refunded shall not exceed the amount paid to the utility. After (T)
the end of the refund period, no refund shall be required. An applicant desiring an extension to a proposed (T)
real estate subdivision may be required to pay all costs of the extension. Each year for a refund period of not (T)
less than ten (10) years, the utility shall refund to the applicant who paid for the extension a sum equivalent (T)
to the cost of 100 feet of extension installed for each additional customer connected during the year. Total (T)
amount refunded shall not exceed the amount paid to the utility. After the end of the refund period from the (T)
completion of the extension, a refund shall not be required. (T)

Nothing contained herein shall be construed as to prohibit the Company from making at its expense greater extensions to its distribution mains or the granting of more favorable terms than herein prescribed, should its judgment so dictate, provided like extensions are made for other customers or subscribers under similar conditions.

In the event that the Company is required to undertake any excavation on a customer's property in connection with the installation, repair, maintenance or replacement of a service line, the Company shall make reasonable efforts to restore the property to its original condition pursuant to generally accepted utility standards for such construction operations.

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CLASSIFICATION OF SERVICE
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An extension of 100 feet or less shall be made to an existing distribution main without charge for a prospective customer who shall apply for and contract to use service for one (1) year or more and provides guarantee for the service.

If an extension of the utility's main to serve an applicant or group of applicants amounts to more than 100 feet per customer, the Company may require the total cost of the excessive footage over 100 feet per customer to be deposited with the utility by the applicant, based on average estimated cost per foot of the total extension. Each customer receiving service under this extension shall be reimbursed under the following plan: each year for a refund period of not less than ten (10) years, the utility shall refund to the customer who paid for the excessive footage, the cost of 100 feet of extension in place for each additional customer connected during the year whose service line is directly connected to the extension installed, and not to extensions or laterals therefrom. Total amount refunded shall not exceed the amount paid to the utility. After the end of the refund period, no refund shall be required. An applicant desiring an extension to a proposed real estate subdivision may be required to pay all costs of the extension. Each year for a refund period of not less than ten (10) years, the utility shall refund to the applicant who paid for the extension a sum equivalent to the cost of 100 feet of extension installed for each additional customer connected during the year. Total amount refunded shall not exceed the amount paid to the utility. After the end of the refund period from the completion of the extension, a refund shall not be required.

Nothing contained herein shall be construed as to prohibit the Company from making at its expense greater extensions to its distribution mains or the granting of more favorable terms than herein prescribed, should its judgment so dictate, provided like extensions are made for other customers or subscribers under similar conditions.

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P.S.C. No. 13, Original Sheet No. 27
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CLASSIFICATION OF SERVICE
RULES AND REGULATIONS

23. COMPANY'S EQUIPMENT AND INSTALLATION (T)

The Company shall furnish, install and maintain at its expense the necessary service connection. The location of this service connection will be made at the discretion and judgment of the Company.

The Company will furnish, install and maintain at its expense the necessary meter, meter stand (including meter riser), regulator and connections which will be located at or near the main service connection, property line or near the building, at the discretion or judgment of the Company. Suitable site or location for the meter, meter stand, (including meter riser), regulator and connections shall be provided by the customer and the title to this equipment shall remain in the Company with the right to install, operate, maintain and remove same and no charge shall be made by the customer for use of the premises as occupied or used.

24. PROTECTION OF COMPANY'S PROPERTY (T)

All meters, piping and other appliances and equipment furnished by and at the expense of the Company, which may at any time be in or on the customer's premises shall, unless otherwise expressly provided herein, be and remain the property of the Company and the customer shall protect such property from loss or damage and no one who is not an agent of the Company shall be permitted to remove such property or to tamper with or damage same.

25. CUSTOMER'S EQUIPMENT AND INSTALLATION (T)

The customers shall furnish, install and maintain at their expense the necessary housepiping, connections and appliances and same shall be installed in accordance with the requirements and specifications of "INSTALLATION OF GAS PIPING AND GAS EQUIPMENT" as compiled and approved by the American National Standards Institute, the National Board of Fire Underwriters, The American Gas Association and other similar bodies, which is now contained in the National Fuel Gas Code (ANSI Z 223.1-1980) and any revisions thereof which are herewith incorporated by reference as a part of the Company's Rules and Regulations where applicable and when not in conflict with the requirements of the constituted authorities.

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P.S.C. No. 13, Original Sheet No. 28
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CLASSIFICATION OF SERVICE
RULES AND REGULATIONS

All appliances must be approved by a standard testing laboratory or agency and installed in accordance with the manufacturer and/or NFPA 54 guidelines.

Suitable pressure regulators shall be installed by, or at the expense of, the customer on all heating appliances and special equipment which have an hourly input of 50,000 BTU or higher; pressure regulators shall also be installed on all appliances with lower inputs where provided or recommended by the manufacturer or where necessary, at the discretion of the Company, to provide better and safer gas utilization and service.

All of the customer's piping, connections and appliances shall be suitable for the purposes thereof and shall be maintained by the customer at his expense at all times in a good, safe and serviceable condition.

The Company shall inspect the condition of the meter and service connections before making service connections to a new customer pursuant to 807 KAR 5:006, Section 13(3). The Company shall not assume any responsibility and shall not be held liable in any way for the making of any periodic inspection of the customer's piping, connections or appliances or for the customer's failure to properly and safely install, operate and maintain same.

26. NOTICE OF ESCAPING GAS OR UNSAFE CONDITIONS (T)

Immediate notice must be given by the customer to the office or employees of the Company if any escaping gas or unsafe conditions are detected or any defects or improper installations are discovered in the piping and equipment of either the Company or the customer which are on the customer's premises.

No flames or lights are to be taken near any escape of gas and the gas must be shut off at the meter cock or valve until hazard is eliminated and the gas service is not to be turned on again except by a Company employee.

The Company will not be responsible or assume any liability for any injury, loss or damage which may arise from the carelessness or negligence of the customer or his agents or representatives.

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DELTA NATURAL GAS COMPANY, INC.

P.S.C. No. 13, Original Sheet No. 29
Superseding P.S.C. No. 12

CLASSIFICATION OF SERVICE
RULES AND REGULATIONS

27. TURNING OFF GAS SERVICE AND RESTORING SAME (T)

The gas service may be turned off at the meter when justified by the customer or his agent or any constituted authorities but no person, unless in the employ of the Company or having permission from the Company, shall turn the gas on or restore service.

(T)

28. CHARACTER OF SERVICE

In accordance with 807 KAR 5:022, Section 6, the Company will normally supply natural gas having a heating value of approximately one thousand seventy (1,070) BTU per cubic foot and a specific gravity of approximately sixty-two hundredths (0.62). However, when necessary to supplement the supply of natural gas, the Company reserves the right, at its discretion, to supply an interchangeable mixture of vaporized liquefied petroleum gas and air or a combination of same with natural gas.

29. MEASUREMENT BASE (T)

(D)

The Company utilizes an appropriate measurement base in all service areas. The rates of the Company are based upon gas delivered to the customer on a basis of four (4) ounces per square inch above an assumed atmospheric pressure of fourteen and four-tenths (14.4) pounds per square inch or fourteen and sixty-five hundredths (14.65) pounds per square inch absolute pressure at an assumed temperature of sixty (60) degrees Fahrenheit; provided, however, the Company reserves the right to correct as necessary the actual temperatures to sixty (60) degrees Fahrenheit basis in the cases of large volume industrial customers.

All gas measured at pressures higher than standard pressure for low pressure distribution systems shall be corrected to a pressure base of fourteen and sixty-five hundredths (14.65) pounds per square inch absolute.

30. GAS MEASUREMENT

The gas consumed shall be measured by a meter or meters to be installed by the Company upon the customer's premises at a point most accessible or convenient for the Company and all bills

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P.S.C. No. 13, Original Sheet No. 30
Superseding P.S.C. No. 12

CLASSIFICATION OF SERVICE
RULES AND REGULATIONS

shall be calculated upon the registration of said meter or meters except as hereinafter provided. If more than one meter is installed for the same or different classes of service at different locations on the customer's premises, each meter shall be considered separately in calculating the amount of any bills, except in those cases where the Company elects to install dual metering facilities in order to assure accurate measurement of all gas consumed. Meter readings may be combined and one bill rendered under these conditions. Meters include all measuring instruments and equipment.

All residences, commercial buildings or other occupied buildings shall have separate meters even if under the same roof, except in cases of multi-occupants under the same roof with a common entrance or within an enclosure or mobile home park where it is unreasonable or uneconomical to measure each unit separately.

When customers are served from high pressure lines, the meters, regulators and safety devises shall be located as near to the Company's main as is practicable.

31. METERING (T)

Unless otherwise specified, a residential, commercial or industrial consumer shall be interpreted to mean a customer served through an individual meter.

A multiple unit dwelling shall be interpreted to mean two or more consumers or dwelling units, such as apartments, trailers or mobile homes within a trailer park.

A master meter shall be interpreted to mean one meter servicing a trailer or mobile home park or a multiple unit dwelling; the Company reserves the right to charge a minimum monthly rate per mobile home or trailer or individual consumer within a multiple unit dwelling served through a master meter.

Any time a master meter is used for rendering services, the Company shall require the execution of a service agreement in writing, which agreement, among other things, shall specify the number of customers served through such master meter.

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DELTA NATURAL GAS COMPANY, INC.

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CLASSIFICATION OF SERVICE
RULES AND REGULATIONS

32. POINT OF DELIVERY OF GAS (T)

The point of delivery of gas supplied by the Company shall be at the point where the gas passes from outlet of the meter to customer's yard line or house piping. (T)

33. MCF (T)
"Mcf" is defined as 1,000 cubic feet at the measurement base.

34. CCF (T)
"Ccf" is defined as 100 cubic feet at the measurement base. (T)

35. DTH
"Dth" is defined as 1,000,000 BTUs.

36. DELTA (T)
"Delta" or "the Company" shall mean Delta Natural Gas Company, Inc.

37. CUSTOMER'S DISCONTINUANCE OF SERVICE (T)
Reference 807 KAR 5:006, Section 13. (T)

38. COMPANY'S DISCONTINUANCE OF SERVICE FOR CAUSE (T)
Reference 807 KAR 5:006, Section 15. (T)

39. SPECIAL RULES FOR CUSTOMERS SERVED FROM TRANSMISSION MAINS (T)

Applicability – These special rules for customers served from transmission mains shall be applicable to the Company's service area set forth in the Company's rules and regulations as filed with and approved by the Public Service Commission. (D)

Transmission Mains - In addition to the standard Rules and Regulations as applicable to 807 KAR 5:022, Section 2, which incorporates 49 C.F.R. Part 191, the following special Rules and Regulations shall apply to all customers served directly from the high pressure transmission mains. (D)

All meters, regulators, equipment and connections necessary to serve the customer from high pressure transmission line shall be installed on the customer's premises at or as near the transmission line as is practicable. (T)

KENTUCKY
PUBLIC SERVICE COMMISSION
Linda C. Bridwell
Executive Director
Linda C. Bridwell
EFFECTIVE
1/4/2022
PURSUANT TO 807 KAR 5:011 SECTION 9 (1)

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DATE EFFECTIVE: **January 4, 2022**
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John B. Brown, President

Issued by Authority of an Order of the Public Service Commission of KY in Case No. 2021-00185 dated January 3, 2022.

DELTA NATURAL GAS COMPANY, INC.

P.S.C. No. 14, Original Sheet No. 31
Superseding P.S.C. No. 13

CLASSIFICATION OF SERVICE
RULES AND REGULATIONS

32. POINT OF DELIVERY OF GAS

The point of delivery of gas supplied by the Company shall be at the point where the gas passes from outlet of the meter to customer's yard line or house piping.

33. MCF
"Mcf" is defined as 1,000 cubic feet at the measurement base.

34. CCF
"Ccf" is defined as 100 cubic feet at the measurement base.

35. DTH
"Dth" is defined as 1,000,000 BTUs.

36. DELTA
"Delta" or "the Company" shall mean Delta Natural Gas Company, Inc.

37. CUSTOMER'S DISCONTINUANCE OF SERVICE
Reference 807 KAR 5:006, Section 13.

38. COMPANY'S DISCONTINUANCE OF SERVICE FOR CAUSE
Reference 807 KAR 5:006, Section 15.

39. SPECIAL RULES FOR CUSTOMERS SERVED FROM TRANSMISSION MAINS

Applicability – These special rules for customers served from transmission mains shall be applicable to the Company's service area set forth in the Company's rules and regulations as filed with and approved by the Public Service Commission.

Transmission Mains - In addition to the standard Rules and Regulations as applicable to 807 KAR 5:022, Section 2, which incorporates 49 C.F.R. Part 191, the following special Rules and Regulations shall apply to all customers served directly from the high pressure transmission mains.

All meters, regulators, equipment and connections necessary to serve the customer from high pressure transmission line shall be installed on the customer's premises at or as near the transmission line as is practicable.

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John B. Brown, President

DELTA NATURAL GAS COMPANY, INC.

P.S.C. No. 13, Original Sheet No. 32
Superseding P.S.C. No. 12

CLASSIFICATION OF SERVICE
RULES AND REGULATIONS

Suitable site or location for the equipment owned by the Company or the owner of the line shall be provided and furnished by the customer without any expense to the Company. The Company shall have the right of ingress, egress and regress to and from this location at any time without any expense or charges from the customer.

The customers' yard line extending from the outlet of the meter shall be installed and maintained by the customers at their expense.

The customer shall notify the Company promptly of any leaks in the transmission line or equipment, also, of any hazards or damages to same.

(D)

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DELTA NATURAL GAS COMPANY, INC.

P.S.C. No. 14, Original Sheet No. 32
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CLASSIFICATION OF SERVICE
RULES AND REGULATIONS

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DELTA NATURAL GAS COMPANY, INC.

P.S.C. No. 13, Original Sheet No. 33
Superseding P.S.C. No. 12

CLASSIFICATION OF SERVICE
RULES AND REGULATIONS

40. SPECIAL PROVISIONS - LARGE VOLUME CUSTOMERS (T)

Industrial, commercial or other customers using large volumes of gas on a varying basis shall install and maintain at their expense adequate piping and suitable regulating and control equipment to provide reasonable and practical limitation of intermittence or fluctuation in the pressure, volume or flow of gas and shall so regulate and control their operations and the use of gas hereunder so as not to interfere with gas service being furnished to them or to any other customers or with the proper and accurate metering of gas at their existing location or any other location.

41. MONITORING OF CUSTOMER USAGE (T)

The Company monitors each customer's usage on a monthly basis in order to detect unusual deviations in individual customer consumption. Prior to each monthly billing, the Company compares the customer's current consumption with prior usage. Should an unusual deviation in the customer's consumption be found, the Company makes a reasonable attempt to determine the reason for the unusual deviation including re-reading the meter and testing the meter if required.

If the cause for usage deviation cannot be determined from analysis of the customer's meter reading and billing records the Company will contact the customer by telephone or in writing to determine whether there have been changes such as different number of household members or work staff, additional or different appliances, changes in business volume or known leaks in the customer's service line.

The Company will notify the customer of the investigation, its findings and any refunds or backbilling in accordance with 807 KAR 5:006, Section 11 (4) and (5).

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DELTA NATURAL GAS COMPANY, INC.

P.S.C. No. 13, Original Sheet No. 34
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CLASSIFICATION OF SERVICE
RULES AND REGULATIONS

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DELTA NATURAL GAS COMPANY, INC.

P.S.C. No. 14, Original Sheet No. 34
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RULES AND REGULATIONS

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DELTA NATURAL GAS COMPANY, INC.

P.S.C. No. 13, Original Sheet No. 35
Superseding P.S.C. No. 12

CLASSIFICATION OF SERVICE
RATE SCHEDULES

WEATHER NORMALIZATION ADJUSTMENT CLAUSE APPLICABLE TO
RESIDENTIAL AND SMALL NON-RESIDENTIAL GENERAL SERVICE RATE SCHEDULES

WEATHER NORMALIZATION ADJUSTMENT (WNA)

The sales to residential and small non-residential customers shall be increased or decreased monthly by an amount hereinafter described as the Weather Normalization Adjustment (WNA).

DETERMINATION OF WNA

A Weather Normalization Adjustment Factor (WNAF) shall be utilized during the December through April billing months to calculate the non-gas portion of the bills of all residential and small non-residential heating customers. During the remainder of the year, May through November, the monthly bills shall be computed solely on actual consumption.

WEATHER NORMALIZATION ADJUSTMENT WILL BE CALCULATED USING THE FOLLOWING FORMULA:

WNA = WNAF * Actual Mcf * Base Rate Charge

An average daily base load will be determined separately for residential and small non-residential customers. The average daily base load will remain the same for the WNA December – April billing months. WNA will be billed for 5 billing periods.

An Average Monthly Base Load (AMBL) for residential or small non-residential customers will be calculated by using total Mcf for two month non-heat usage (August/September) divided by total number of residential or small non-residential customers billed for the two month period.

AMBL = MCF / NUMBER OF CUSTOMER

To calculate the Average Daily Base Load (ADBL), divide the Average Monthly Base Load by the average number of days in the two-month non-heat billing cycle.

ADBL = AMBL / AVERAGE # DAYS

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DELTA NATURAL GAS COMPANY, INC.

P.S.C. No. 14, Original Sheet No. 35
Superseding P.S.C. No. 13

CLASSIFICATION OF SERVICE
RATE SCHEDULES

WEATHER NORMALIZATION ADJUSTMENT CLAUSE APPLICABLE TO
RESIDENTIAL AND SMALL NON-RESIDENTIAL GENERAL SERVICE RATE SCHEDULES

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The sales to residential and small non-residential customers shall be increased or decreased monthly by an amount hereinafter described as the Weather Normalization Adjustment (WNA).

DETERMINATION OF WNA

A Weather Normalization Adjustment Factor (WNAF) shall be utilized during the December through April billing months to calculate the non-gas portion of the bills of all residential and small non-residential heating customers. Billing month refers to the month in which the bills are mailed. During the remainder of the year, May through November, the monthly bills shall be computed solely on actual consumption. (T)

WEATHER NORMALIZATION ADJUSTMENT WILL BE CALCULATED USING THE FOLLOWING FORMULA:

WNA = WNAF * Actual Mcf * Base Rate Charge

An average daily base load will be determined separately for residential and small non-residential customers. The average daily base load will remain the same for the WNA December – April billing months. WNA will be billed for 5 billing periods.

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AMBL = MCF / NUMBER OF CUSTOMER

To calculate the Average Daily Base Load (ADBL), divide the Average Monthly Base Load by the average number of days in the two-month non-heat billing cycle.

ADBL = AMBL / AVERAGE # DAYS

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DELTA NATURAL GAS COMPANY, INC.

P.S.C. No. 13, Original Sheet No. 36
Superseding P.S.C. No. 12

CLASSIFICATION OF SERVICE
RATE SCHEDULES

WEATHER NORMALIZATION ADJUSTMENT CLAUSE APPLICABLE TO
RESIDENTIAL AND SMALL NON-RESIDENTIAL GENERAL SERVICE RATE SCHEDULES

Base Load (BL) is determined by multiplying the Average Daily Base Load per residential or small non-residential customer by the number of days in the billing cycle times the number of residential or small non-residential customers in the billing cycle.

BL = ADBL * # DAYS IN BILLING CYCLE * # CUSTOMERS IN BILLING CYCLE (T)

The heat load is then determined by subtracting the residential or small non-residential customer's base load from the total Mcf billed in the billing cycle.

HL = MCF BILLED IN CYCLE - BL

A Heating Degree Factor (HDF) is then determined by dividing the Normal Degree-Days (NDD) for the billing cycle by the Actual Degree-Days (ADD) in the billing cycle.

HDF = NDD / ADD

The Weather Normalization Adjustment Consumption (WNAC) is computed by multiplying the Heating Degree Factor times the Heat Load and adding the Base Load to that number.

WNAC = HDF * HL + BL

The Weather Normalization Adjustment Factor is then calculated by dividing the WNA Consumption by the total Mcf billed in the cycle.

WNAF = WNAC / MCF

The WNAF will be recomputed monthly based on company averages. If the WNAF is less than 1.0, the customer's billed amount will be less than the actual amount would have been. If the WNAF is greater than 1.0 the customer's billed amount will be more than the actual amount would have been. The customer's bill is calculated by multiplying the actual Mcf usage by the WNAF times the base rate charge as set forth on Sheet No. 2 of this tariff.

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DELTA NATURAL GAS COMPANY, INC.

P.S.C. No. 14, Original Sheet No. 36
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CLASSIFICATION OF SERVICE
RATE SCHEDULES

WEATHER NORMALIZATION ADJUSTMENT CLAUSE APPLICABLE TO
RESIDENTIAL AND SMALL NON-RESIDENTIAL GENERAL SERVICE RATE SCHEDULES

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The heat load is then determined by subtracting the residential or small non-residential customer's base load from the total Mcf billed in the billing cycle.

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The WNAF will be recomputed monthly based on company averages. If the WNAF is less than 1.0, the customer's billed amount will be less than the actual amount would have been. If the WNAF is greater than 1.0 the customer's billed amount will be more than the actual amount would have been. The customer's bill is calculated by multiplying the actual Mcf usage by the WNAF times the base rate charge as set forth on Sheet No. 2 of this tariff.

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DELTA NATURAL GAS COMPANY, INC.

P.S.C. No. 13, Original Sheet No. 37
Superseding P.S.C. No. 12

CLASSIFICATION OF SERVICE
RATE SCHEDULES

RIDER FOR GAS TECHNOLOGY INSTITUTE RESEARCH AND DEVELOPMENT

APPLICABILITY

Applicable within all areas served by Delta. See Tariff Sheet No. 17. This tariff applies to all gas sold by Delta under Delta's residential (Tariff Sheet No. 2), small non-residential (Tariff Sheet No. 3), large non-residential (Tariff Sheet No. 4) and interruptible (Tariff Sheet No. 5-6) rate schedules. It also applies to transportation by Delta under Delta's on system transportation (Tariff Sheet No. 7-9) rate schedule.

GTI R&D Unit Charge

The intent of the Gas Technology Institute Research and Development (GTI R&D) Unit Charge is to maintain the Company's level of contribution at the calendar year 2003 funding amount of approximately $12,347. The Unit Charge will be billed effective February 1, 2005 at the rate of $0.002 per Mcf.

WAIVER PROVISION

The GTI R&D Unit Charge may be reduced for one or more classifications of service or rate schedules at any time by the Company by filing notice with the Commission. Any such waiver shall not increase the GTI R&D Unit Charge to the remaining classifications of service or rate schedules without Commission approval.

REMITTANCE OF FUNDS

All funds collected under this rider will be remitted to Gas Technology Institute on an annual basis. The amounts so remitted shall be reported to the Commission annually.

TERMINATION OF THIS RIDER

Participation in the GTI R&D funding program is voluntary on the part of the Company. The Company may terminate this rider at any time by filing a notice of rescission with the Commission.

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CLASSIFICATION OF SERVICE
RATE SCHEDULES

RIDER FOR GAS TECHNOLOGY INSTITUTE RESEARCH AND DEVELOPMENT

APPLICABILITY

Applicable within all areas served by Delta. See Tariff Sheet No. 17. This tariff applies to all gas sold by Delta under Delta's residential (Tariff Sheet No. 2), small non-residential (Tariff Sheet No. 3), large non-residential (Tariff Sheet No. 4), interruptible (Tariff Sheet Nos. 5-6) and farm tap (Tariff Sheet Nos. 6.1-6.2) rate schedules. It also applies to transportation by Delta under Delta's on system transportation (Tariff Sheet No. 7-9) rate schedule. (T) (T)

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The intent of the Gas Technology Institute Research and Development (GTI R&D) Unit Charge is to maintain the Company's level of contribution at the calendar year 2003 funding amount of approximately $12,347. The Unit Charge will be billed effective February 1, 2005 at the rate of $0.002 per Mcf.

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DELTA NATURAL GAS COMPANY, INC.

P.S.C. No. 13, Original Sheet No. 38
Superseding P.S.C. No. 12

CLASSIFICATION OF SERVICE
RULES AND REGULATIONS

ENERGY ASSISTANCE PROGRAM RIDER APPLICABLE TO RESIDENTIAL RATE SCHEDULE

ENERGY ASSISTANCE PROGRAM

An Energy Assistance Program ("EAP") surcharge of $0.30 per month will be applied to all residential bills rendered under the Residential Rate Schedule and Farm Tap Rate Schedule. Proceeds from the EAP surcharge will help fund a bill credit to enrolled low-income customers. It is available to eligible residential customers in the Company's service territory subject to enrollment through local community action agencies and subject to available funding.

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P.S.C. No. 13, Original Sheet No. 39
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CLASSIFICATION OF SERVICE
RATE SCHEDULES

CONSERVATION/EFFICIENCY PROGRAM COST RECOVERY
APPLICABLE TO RESIDENTIAL RATE SCHEDULE

APPLICABILITY

Applicable within all areas served by Delta. See Tariff Sheet No. 17. This tariff applies to all gas sold by Delta under Delta's residential tariff (Tariff Sheet No. 2).

CONSERVATION/EFFICIENCY PROGRAM COST RECOVERY COMPONENT (CEPRC)

Delta's Conservation/Efficiency Program (the Program) is a demand-side management program established to promote conservation and the efficient use of natural gas by Delta's residential customers.

The prices to residential customers shall be increased monthly by an amount hereinafter described as the Conservation/Efficiency Program Cost Recovery Component (CEPRC), which allows Delta to recover costs associated with the Program.

DETERMINATION OF CEPRC

The Company shall file an annual report with the Commission which shall contain updated CEPRC rates at least thirty (30) days prior to the effective date of the new rates. The annual amount computed under the Conservation/Efficiency Program Cost Recovery Component shall be collected based on the CEPRC amount divided by the expected usage for the upcoming program year. For purposes of determining the CEPRC, the program year is defined as the twelve months ended October 31, with rates effective as of the following February 1. The amounts billed under the CEPRC will be computed solely on actual consumption.

The CEPCR is calculated using the following formula:

CEPRC = CEPCR + CEPLS + CEPI + CEPBA

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CLASSIFICATION OF SERVICE
RATE SCHEDULES

CONSERVATION/EFFICIENCY PROGRAM COST RECOVERY
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DELTA NATURAL GAS COMPANY, INC.

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Superseding P.S.C. No. 12

CLASSIFICATION OF SERVICE
RATE SCHEDULES

CONSERVATION/EFFICIENCY PROGRAM COST RECOVERY
APPLICABLE TO RESIDENTIAL RATE SCHEDULE

Whereby:

CEPCR = CONSERVATION/EFFICIENCY PROGRAM COST RECOVERY

The CEPCR shall include all actual costs which have been approved by the Commission for each twelve month period for conservation/efficiency programs of the Company "approved programs". Such program costs shall include the cost of planning, developing, implementing, monitoring, and evaluating CEP programs. In addition, all costs incurred including, but not limited to, costs for consultants, employees and administrative expenses, will be recovered through the CEPCR.

CEPLS = CEP REVENUE FROM LOST SALES

Revenues from lost sales due to CEP programs implemented on and after the effective date of this tariff will be recovered as follows:

The estimated reduction in customer usage (in Mcf) as a result of the approved programs for the previous twelve months shall be multiplied by the non-variable revenue requirement per Mcf for purposes of determining the lost revenue to be recovered hereunder. Non-variable revenue requirement is base rate charged to the applicable rate class under this tariff.

The aggregate lost revenues attributable to the program participant shall be divided by the estimated residential sales (in Mcf) for the upcoming twelve-month period to determine the applicable CEPLS surcharge.

Recovery of revenues from lost sales calculated for a twelve-month period shall be included in the CEPLS until the implementation of new base rates pursuant to a general rate case.

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John B. Brown, President

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KENTUCKY
PUBLIC SERVICE COMMISSION
Linda C. Bridwell
Executive Director
EFFECTIVE
1/4/2022
PURSUANT TO 807 KAR 5:011 SECTION 9 (1)

DELTA NATURAL GAS COMPANY, INC.

P.S.C. No. 14, Original Sheet No. 40
Superseding P.S.C. No. 13

CLASSIFICATION OF SERVICE
RATE SCHEDULES

CONSERVATION/EFFICIENCY PROGRAM COST RECOVERY
APPLICABLE TO RESIDENTIAL RATE SCHEDULE

Whereby:

CEPCR = CONSERVATION/EFFICIENCY PROGRAM COST RECOVERY

The CEPCR shall include all actual costs which have been approved by the Commission for each twelve month period for conservation/efficiency programs of the Company "approved programs". Such program costs shall include the cost of planning, developing, implementing, monitoring, and evaluating CEP programs. In addition, all costs incurred including, but not limited to, costs for consultants, employees and administrative expenses, will be recovered through the CEPCR.

CEPLS = CEP REVENUE FROM LOST SALES

Revenues from lost sales due to CEP programs implemented on and after the effective date of this tariff will be recovered as follows:

The estimated reduction in customer usage (in Mcf) as a result of the approved programs for the previous twelve months shall be multiplied by the non-variable revenue requirement per Mcf for purposes of determining the lost revenue to be recovered hereunder. Non-variable revenue requirement is base rate charged to the applicable rate class under this tariff.

The aggregate lost revenues attributable to the program participant shall be divided by the estimated residential sales (in Mcf) for the upcoming twelve-month period to determine the applicable CEPLS surcharge.

Recovery of revenues from lost sales calculated for a twelve-month period shall be included in the CEPLS until the implementation of new base rates pursuant to a general rate case.

DATE OF ISSUE: **November 25, 2024**
DATE EFFECTIVE: **January 1, 2025**
ISSUED BY: **/s/ John B. Brown**
John B. Brown, President

DELTA NATURAL GAS COMPANY, INC.

P.S.C. No. 13, Original Sheet No. 41
Superseding P.S.C. No. 12

CLASSIFICATION OF SERVICE
RATE SCHEDULES

CONSERVATION/EFFICIENCY PROGRAM COST RECOVERY
APPLICABLE TO RESIDENTIAL RATE SCHEDULE

Revenues collected hereunder are based on engineering estimates of energy savings, actual program participation and estimated sales for the upcoming twelve-month period. At the end of each such period, any difference between the lost revenues actually collected hereunder and the lost revenues determined after any revisions of the engineering estimates and actual program participation are accounted for shall be reconciled in future billings under the CEP Balance Adjustment (CEPBA) component.

CEPI = CEP INCENTIVE

For all Conservation/Efficiency Programs, the CEP incentive amount shall be computed by multiplying the net resource savings estimated from the approved programs times fifteen (15) percent. Net resource savings are defined as program benefits less utility program costs and participant costs where program benefits will be calculated on the basis of the present value of Delta's avoided commodity costs over the expected life of the program.

The CEP incentive amount shall be divided by the expected Mcf sales for the upcoming twelve month period to determine the CEPI. CEP incentive amounts will be assigned for recovery purposes to the rate classes whose programs created the incentive.

CEPBA = CEP BALANCE ADJUSTMENT

The CEPBA shall be calculated on a twelve month basis and is used to reconcile the difference between the amount of revenues actually billed through the CEPCR, CEPLS, CEPI and previous application of the CEPBA and the revenues which should have been billed.

The program has an October year-end with rates effective February 1.

The CEPBA is the sum of the following components:

- The amount estimated to be recovered during the current program year from February 1 through October 31 less actual recovery.

DATE OF ISSUE: **January 12, 2022**
DATE EFFECTIVE: **January 4, 2022**
ISSUED BY: **/s/ John B. Brown**
John B. Brown, President

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KENTUCKY
PUBLIC SERVICE COMMISSION
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1/4/2022
PURSUANT TO 807 KAR 5:011 SECTION 9 (1)

DELTA NATURAL GAS COMPANY, INC.

P.S.C. No. 14, Original Sheet No. 41
Superseding P.S.C. No. 13

CLASSIFICATION OF SERVICE
RATE SCHEDULES

CONSERVATION/EFFICIENCY PROGRAM COST RECOVERY
APPLICABLE TO RESIDENTIAL RATE SCHEDULE

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ISSUED BY: **/s/ John B. Brown**
John B. Brown, President

DELTA NATURAL GAS COMPANY, INC.

P.S.C. No. 13, Original Sheet No. 42
Superseding P.S.C. No. 12

CLASSIFICATION OF SERVICE
RATE SCHEDULES

CONSERVATION/EFFICIENCY PROGRAM COST RECOVERY
APPLICABLE TO RESIDENTIAL RATE SCHEDULE

- The amount estimated to be recovered during the prior program year from November 1 through January 31 less actual recovery.

- The balance adjustment amounts determined on the basis of the above paragraphs (1) and (2) shall include interest to be calculated at a rate equal to the average of the "3-month Commercial Paper Rate" for the immediately preceding 12-month period.

The balance adjustment amounts, plus interest, shall be divided by the expected Mcf sales for the upcoming twelve-month period to determine the CEPBA for each rate class.

Modifications to CEPRC

The filing of modifications to the CEPRC which require changes in the CEPCR component shall be made at least two months prior to the beginning of the effective period for billing. Modifications to other components of the CEPRC shall be made at least thirty days prior to the effective period for billing. Each filing shall include the following information as applicable:

(1) A detailed description of each CEP program, the total cost of each program over the previous twelve month period and budgeted costs for the next program year, an analysis of expected resource savings, information concerning the specific CEP or efficiency measures to be installed, and any applicable studies which have been performed, as available.

(2) A statement setting forth the detailed calculation of the CEPCR, CEPLS, CEPI, CEPBA and CEPRC.

Each change in the CEPRC shall be placed into effect with bills rendered on and after the effective date of such change.

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ISSUED BY: **/s/ John B. Brown**
John B. Brown, President

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KENTUCKY
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PURSUANT TO 807 KAR 5:011 SECTION 9 (1)

DELTA NATURAL GAS COMPANY, INC.

P.S.C. No. 14, Original Sheet No. 42
Superseding P.S.C. No. 13

CLASSIFICATION OF SERVICE
RATE SCHEDULES

CONSERVATION/EFFICIENCY PROGRAM COST RECOVERY
APPLICABLE TO RESIDENTIAL RATE SCHEDULE

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DATE OF ISSUE: **November 25, 2024**
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John B. Brown, President

DELTA NATURAL GAS COMPANY, INC.

P.S.C. No. 13, Original Sheet No. 43
Superseding P.S.C. No. 12

CLASSIFICATION OF SERVICE
RATE SCHEDULES

PIPE REPLACEMENT PROGRAM ("PRP") RIDER

APPLICABILITY

Applicable to all customers receiving service under the Company's Rate Schedules, Residential, Small Non-Residential, Large Non-Residential and Interruptible Services.

CALCULATION OF PIPE REPLACEMENT RIDER REVENUE REQUIREMENT

The PRP Rider Revenue Requirement includes the following:

a. PRP-related plant in service not included in base gas rates minus the associated PRP-related accumulated depreciation and accumulated deferred income taxes;
b. Retirement and removal of plant related to PRP construction;
c. The weighted average cost of capital on the net rate base is the overall rate of return on capital authorized in the Company's latest base gas rate case, grossed up for federal and state income taxes and PSC assessment;
d. Depreciation expense on the PRP-related plant in service less retirement and removals;
e. Reduction for savings in operating and maintenance expense;
f. Increased property tax expense on the PRP-related plant in service.

PIPE REPLACEMENT PROGRAM FACTORS

All customers receiving service under Delta's Residential, Small Non-Residential, Large Non-Residential and Interruptible Service Rate Schedules shall be assessed a monthly charge in addition to the Customer Charge component of their applicable rate schedule that will enable the Company to complete the pipe main replacement program.

The PRP Rider will be updated annually in order to reflect the expected impact on the Company's revenue requirements of forecasted net plant additions and subsequently adjusted to true up the actual costs with the projected costs. A filing to update the projected costs for the upcoming calendar year will be submitted annually by October 15 to become effective with meter readings on and after the first billing cycle of January. Delta will submit a balancing adjustment annually by March 31 to true-up the actual costs, as offset by operations and maintenance expense reductions, during the most recent twelve months ended December with the projected program costs for the same period. The balancing adjustment true-up to the rider will become effective with meter readings on and after the first billing cycle of June. (T)

KENTUCKY
PUBLIC SERVICE COMMISSION
Linda C. Bridwell
Executive Director
EFFECTIVE
1/4/2022
PURSUANT TO 807 KAR 5:011 SECTION 9 (1)

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DELTA NATURAL GAS COMPANY, INC.

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CLASSIFICATION OF SERVICE
RATE SCHEDULES

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DATE OF ISSUE: **November 25, 2024**
DATE EFFECTIVE: **January 1, 2025**
ISSUED BY: **/s/ John B. Brown**
John B. Brown, President

DELTA NATURAL GAS COMPANY, INC.

P.S.C. No. 13, Original Sheet No. 44
Superseding P.S.C. No. 12

CLASSIFICATION OF SERVICE
RATE SCHEDULES

EFFICIENT NATURAL GAS APPLIANCE REBATE PROGRAM

Rebates shall be offered to Delta Natural Gas residential customers who are constructing a new home, are changing from another energy source to natural gas, or who are adding or upgrading natural gas appliances to efficient models. For those constructing a new home, the rebate will be paid to one of the following parties: a builder constructing speculative home, a builder constructing model, tract or custom home, a customer contracting a builder, a customer acting as a general contractor, or a customer ordering a new manufactured or mobile home.

All equipment must meet program requirements and be installed according to applicable manufacturer's recommendations and code requirements. A customer must present the dated invoice to Delta within 120 days of installation in order to be eligible for a rebate. Delta personnel will perform a verification of the installation prior to granting the rebate. All equipment must meet the program guideline minimum requirements stated below with no exceptions.

Rebate Amounts and Program Guideline Minimum Requirements:

Natural Gas Heating Equipment	**Efficiency Level**	**BTU Input**	**Rebate Amount**
Forced Air Furnace or Boiler	90% or greater	30,000 or greater	$400.00
Dual Fuel Auxiliary Furnace	90% or greater	30,000 or greater	$300.00
Space Heater	99%	10,000 or greater	$100.00
Gas Logs	99%	18,000 or greater	$100.00
Gas Fireplace	90% or greater	18,000 or greater	$100.00
Natural Gas Water Heaters	**Efficiency Level**	**Unit Requirement**	**Rebate Amount**
Storage Tank Model	0.57 UEF	30 gallon or greater	$200.00
Power Vent or Direct Vent Model	0.65 UEF	40 gallon or greater	$250.00
On Demand Model	0.81 UEF	Tank-less	$300.00

There shall be no recovering from customers through the Conservation/Efficiency Program of any Efficient Natural Gas Appliance Rebate Program costs, including lost revenues and incentives.

KENTUCKY
PUBLIC SERVICE COMMISSION
Linda C. Bridwell
Executive Director
EFFECTIVE
1/4/2022
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DELTA NATURAL GAS COMPANY, INC.

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CLASSIFICATION OF SERVICE
RATE SCHEDULES

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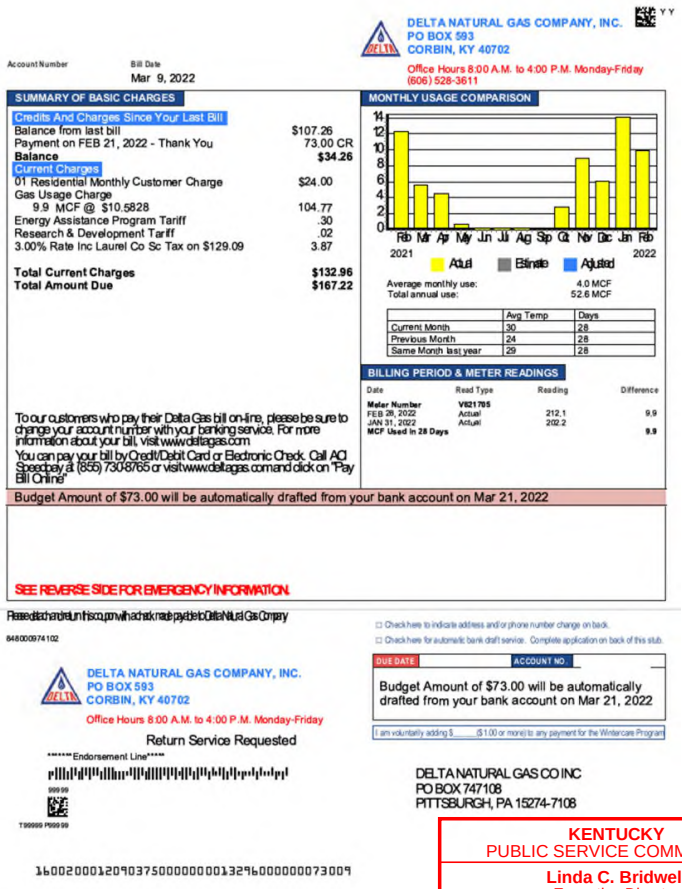
DATE OF ISSUE: November 25, 2024
DATE EFFECTIVE: January 1, 2025
ISSUED BY: /s/ John B. Brown
John B. Brown, President

DELTA NATURAL GAS COMPANY, INC.

P.S.C. No. 13, Original Sheet No. 45
Superseding P.S.C. No. 12

CLASSIFICATION OF SERVICE
RATE SCHEDULES

(T)



DELTA NATURAL GAS COMPANY, INC.
PO BOX 593
CORBIN, KY 40702
Office Hours 8:00 A.M. to 4:00 P.M. Monday-Friday
(606) 528-3611

Account Number [redacted] Bill Date Mar 9, 2022

SUMMARY OF BASIC CHARGES

Credits And Charges Since Your Last Bill	
Balance from last bill	$107.26
Payment on FEB 21, 2022 - Thank You	73.00 CR
Balance	**$34.26**
Current Charges	
01 Residential Monthly Customer Charge	$24.00
Gas Usage Charge	
9.9 MCF @ $10.5828	104.77
Energy Assistance Program Tariff	.30
Research & Development Tariff	.02
3.00% Rate Inc Laurel Co Sc Tax on $129.09	3.87
Total Current Charges	**$132.96**
Total Amount Due	**$167.22**

MONTHLY USAGE COMPARISON

Average monthly use: 4.0 MCF
Total annual use: 52.6 MCF

	Avg Temp	Days
Current Month	30	28
Previous Month	24	28
Same Month last year	29	28

BILLING PERIOD & METER READINGS

Date	Read Type	Reading	Difference
Meter Number V621705			
FEB 28, 2022	Actual	212.1	9.9
JAN 31, 2022	Actual	202.2	
MCF Used in 28 Days			9.9

To our customers who pay their Delta Gas bill on-line, please be sure to change your account number with your banking service. For more information about your bill, visit www.deltagas.com
You can pay your bill by Credit/Debit Card or Electronic Check. Call ACI Speedpay at (855) 730-8765 or visit www.deltagas.com and click on "Pay Bill Online"

Budget Amount of $73.00 will be automatically drafted from your bank account on Mar 21, 2022

SEE REVERSE SIDE FOR EMERGENCY INFORMATION.

Please detach and return this coupon with a check made payable to Delta Natural Gas Company

848000974102

☐ Check here to indicate address and/or phone number change on back.
☐ Check here for automatic bank draft service. Complete application on back of this stub.

DELTA NATURAL GAS COMPANY, INC.
PO BOX 593
CORBIN, KY 40702
Office Hours 8:00 A.M. to 4:00 P.M. Monday-Friday

DUE DATE ACCOUNT NO.

Budget Amount of $73.00 will be automatically drafted from your bank account on Mar 21, 2022

I am voluntarily adding $_____ ($1.00 or more) to any payment for the Wintercare Program

Return Service Requested
******Endorsement Line******

DELTA NATURAL GAS CO INC
PO BOX 747108
PITTSBURGH, PA 15274-7108

160020001209037500000000132960000000730O9

KENTUCKY
PUBLIC SERVICE COMMISSION
Linda C. Bridwell
Executive Director
Linda C. Bridwell
EFFECTIVE
1/4/2022
PURSUANT TO 807 KAR 5:011 SECTION 9 (1)

DATE OF ISSUE: January 12, 2022
DATE EFFECTIVE: January 4, 2022
ISSUED BY: /s/ John B. Brown
John B. Brown, President

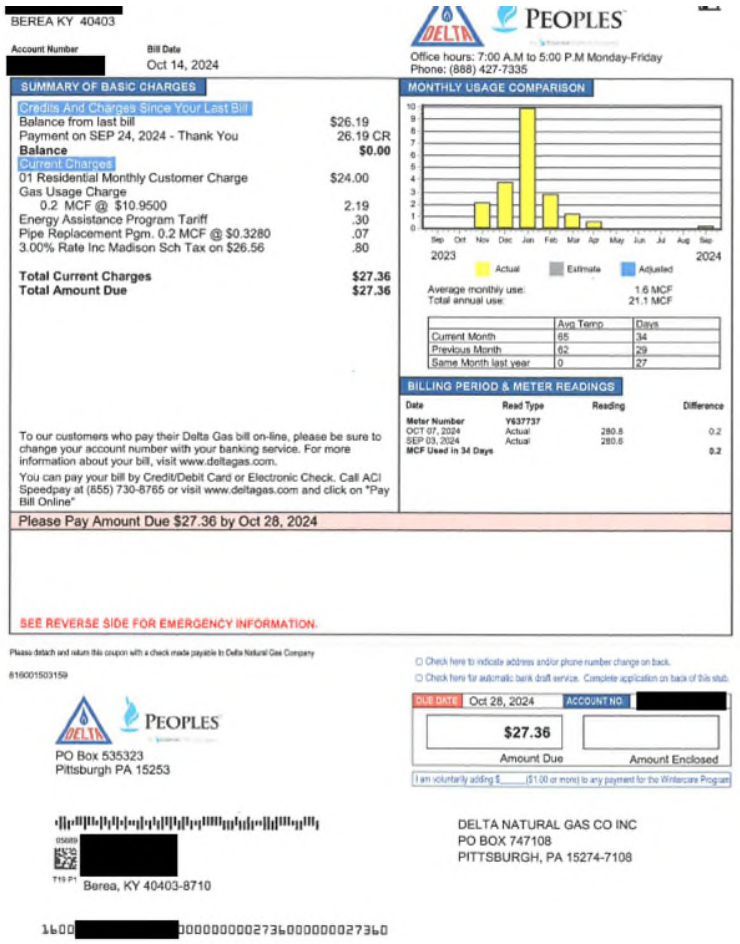
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DELTA NATURAL GAS COMPANY, INC.

P.S.C. No. 14, Original Sheet No. 45
Superseding P.S.C. No. 13

CLASSIFICATION OF SERVICE
RATE SCHEDULES

(T)



BEREA KY 40403

Account Number [redacted] Bill Date Oct 14, 2024

DELTA PEOPLES
Office hours: 7:00 A.M to 5:00 P.M Monday-Friday
Phone: (888) 427-7335

SUMMARY OF BASIC CHARGES

Credits And Charges Since Your Last Bill	
Balance from last bill	$26.19
Payment on SEP 24, 2024 - Thank You	26.19 CR
Balance	**$0.00**
Current Charges	
01 Residential Monthly Customer Charge	$24.00
Gas Usage Charge	
0.2 MCF @ $10.9500	2.19
Energy Assistance Program Tariff	.30
Pipe Replacement Pgm. 0.2 MCF @ $0.3280	.07
3.00% Rate Inc Madison Sch Tax on $26.56	.80
Total Current Charges	**$27.36**
Total Amount Due	**$27.36**

MONTHLY USAGE COMPARISON

Average monthly use: 1.6 MCF
Total annual use: 21.1 MCF

	Avg Temp	Days
Current Month	65	34
Previous Month	62	29
Same Month last year	0	27

BILLING PERIOD & METER READINGS

Date	Read Type	Reading	Difference
Meter Number Y637737			
OCT 07, 2024	Actual	280.8	0.2
SEP 03, 2024	Actual	280.6	
MCF Used in 34 Days			0.2

To our customers who pay their Delta Gas bill on-line, please be sure to change your account number with your banking service. For more information about your bill, visit www.deltagas.com.
You can pay your bill by Credit/Debit Card or Electronic Check. Call ACI Speedpay at (855) 730-8765 or visit www.deltagas.com and click on "Pay Bill Online"

Please Pay Amount Due $27.36 by Oct 28, 2024

SEE REVERSE SIDE FOR EMERGENCY INFORMATION.

Please detach and return this coupon with a check made payable to Delta Natural Gas Company

816001503159

☐ Check here to indicate address and/or phone number change on back.
☐ Check here for automatic bank draft service. Complete application on back of this stub.

DELTA PEOPLES
PO Box 535323
Pittsburgh PA 15253

DUE DATE Oct 28, 2024 ACCOUNT NO. [redacted]

$27.36 Amount Due

Amount Enclosed

I am voluntarily adding $_____ ($1.00 or more) to any payment for the Wintercare Program

[redacted]
Berea, KY 40403-8710

DELTA NATURAL GAS CO INC
PO BOX 747108
PITTSBURGH, PA 15274-7108

1600[redacted]0000000002736000000027360

DATE OF ISSUE: November 25, 2024
DATE EFFECTIVE: January 1, 2025
ISSUED BY: /s/ John B. Brown
John B. Brown, President

DELTA NATURAL GAS COMPANY, INC.

P.S.C. No. 13, Original Sheet No. 46
Superseding P.S.C. No. 12

CLASSIFICATION OF SERVICE
RATE SCHEDULES

(T)

SERVICE CHARGES		FARM TAP SERVICE CHARGES	
Reconnect	$9.00	New Installations	$150.00
Collection	$5.00	Reconnections and Turn-ons	$25.00
NSF	$15.00		

WE ARE PROUD TO OFFER AN AUTOMATED BILL PAYMENT SERVICE.
Pay your bill by electronic check, debit or credit card 24 hours a day, 7 days a week.
Pay online at www.deltagas.com or by phone (855) 730-8765.
Payment may be made with the following credit cards: VISA, MasterCard, Discover, or American Express.
A processing fee will be charged when using this service.

Rate Schedules-Information about rate schedules is available upon request or at www.deltagas.com/rates.html

Past due amount, if any, is immediately payable. Carrying a past due amount and/or failing to pay Total Account Balance in full by the due date may result in discontinuance of service and the assessment of collection charges.

FOR YOUR SAFETY

Natural gas has a distinct odor added for your protection. When you smell it:
Leave the house...immediately! Don't light matches or flip an eletrical switch.
Call us from a telephone other than your house phone.

EMERGENCY NUMBER (After Hours/Weekend/Holidays)
To report an emergency during office hours, please call **(606) 528-3611.**
To report an emergency after normal office hours, weekends or holidays, please call: **800) 432-0771.**

Call before you dig
If you are planning a home construction or landscaping project, call Kentucky 811 at least 72 hours before you start to dig.
A representative will mark the approximate location of the underground utility lines on your property.

PAYMENT TERMS

Current Month's Bill
The current month's bill due date is shown on the front of this statement. Payment is due in Delta's office on or before the due date.

Previous Amounts Due
The due date indicated on this statement is for the current month's bill only and does not apply to Previous Amounts Due. Previous Amounts Due are past due and may be subject to disconnection. No extensions of time for Previous Amounts Due is being authorized by this statement.

**Usage is occasionally estimated due to weather conditions or unforseen circumstances. Any adjustments from an estimated bill will be reflected with the next actual meter reading.

NOT RESPONSIBLE FOR MAIL DELIVERY. Failure to receive your bill does not exempt you from payment or discontinuance of service.



Direct email inquiries to:
customerservice@deltagas.com
www.deltagas.com

Change of Address
New Address_____
City_____State_____ZIP_____
Phone_____
Signature_____

Automatic Bank Draft Service
Please deduct my payment from my
☐ Checking ☐ Savings
(Please attach a voided check).
I hereby authorize Delta Natural Gas Company, Inc. to debit my bank account in payment for gas service for the Delta customer shown on the reverse side. Upon notification, the automatic payment service will be stopped and the normal payment process will resume with the next billing.

KENTUCKY
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DATE EFFECTIVE: January 4, 2022
ISSUED BY: /s/ John B. Brown
John B. Brown, President

Issued by Authority of an Order of the Public Service Commission of KY in Case No. 2021-00185 dated January 3, 2022.

DELTA NATURAL GAS COMPANY, INC.

P.S.C. No. 14, Original Sheet No. 46
Superseding P.S.C. No. 13

CLASSIFICATION OF SERVICE
RATE SCHEDULES

(T)

SERVICE CHARGES		FARM TAP SERVICE CHARGES	
Reconnect	$9.00	New Installations	$150.00
Collection	$5.00	Reconnections and Turn-ons	$25.00
NSF	$15.00		

WE ARE PROUD TO OFFER AN AUTOMATED BILL PAYMENT SERVICE.
Pay your bill by electronic check, debit or credit card 24 hours a day, 7 days a week.
Pay online at www.deltagas.com or by phone (855) 730-8765.
Payment may be made with the following credit cards: VISA, MasterCard, Discover, or American Express.
A processing fee will be charged when using this service.

Rate Schedules-Information about rate schedules is available upon request or at www.deltagas.com/rates.html

Past due amount, if any, is immediately payable. Carrying a past due amount and/or failing to pay Total Account Balance in full by the due date may result in discontinuance of service and the assessment of collection charges.

FOR YOUR SAFETY

Natural gas has a distinct odor added for your protection. When you smell it:
Leave the house...immediately! Don't light matches or flip an eletrical switch.
Call us from a telephone other than your house phone.

EMERGENCY NUMBER
To report an emergency, please call: **(800) 432-0771.**

Call before you dig
If you are planning a home construction or landscaping project, call Kentucky 811 at least 72 hours before you start to dig.
A representative will mark the approximate location of the underground utility lines on your property.

PAYMENT TERMS

Current Month's Bill
The current month's bill due date is shown on the front of this statement. Payment is due in Delta's office on or before the due date.

Previous Amounts Due
The due date indicated on this statement is for the current month's bill only and does not apply to Previous Amounts Due. Previous Amounts Due are past due and may be subject to disconnection. No extensions of time for Previous Amounts Due is being authorized by this statement.

**Usage is occasionally estimated due to weather conditions or unforseen circumstances. Any adjustments from an estimated bill will be reflected with the next actual meter reading.

NOT RESPONSIBLE FOR MAIL DELIVERY. Failure to receive your bill does not exempt you from payment or discontinuance of service.



Direct email inquiries to:
customerservice@deltagas.com
www.deltagas.com

Change of Address
New Address_____
City_____State_____ZIP_____
Phone_____
Signature_____

Automatic Bank Draft Service
Please deduct my payment from my
☐ Checking ☐ Savings
(Please attach a voided check).
I hereby authorize Delta Natural Gas Company, Inc. to debit my bank account in payment for gas service for the Delta customer shown on the reverse side. Upon notification, the automatic payment service will be stopped and the normal payment process will resume with the next billing.

DATE OF ISSUE: November 25, 2024
DATE EFFECTIVE: January 1, 2025
ISSUED BY: /s/ John B. Brown
John B. Brown, President

Company: Delta Natural Gas Company, Inc.

Question Number: PSC-FR-Tab 06

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

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(1)(b)(5)

A statement that notice has been given in compliance with Section 17 of this administrative regulation, with a copy of the notice.

Response:

Customer notice has been given in compliance with 807 KAR 5:001, Section 17. A copy of the notice is attached.

The attached notice is scheduled to be run for three consecutive weeks, beginning no later than November 25, 2024, in the following newspapers:

Barbourville Mountain Advocate

Bath County Owingsville

Beattyville Enterprise

Beattyville Three Forks

Berea Citizen

Bourbon Citizen Paris

Cromona Letcher County

Flemingsburg Gazette

Garrard Central Record

Hazard Herald

Hindman Troublesome Creek

Inez Mountain Citizen

The Interior Journal - Stanford

Irvine Estill Co. Tribune

Jackson County Sun McKee

Jessamine Journal Nicholasville

Ledger Independent Maysville

Leslie County News Hyden

Lexington Herald-Leader

Louisa Big Sandy News

Manchester Enterprise

Menifee County News

Middlesboro Daily News

Mt. Sterling Advocate

Paintsville Herald

Pikeville A. News

Pineville Sun

Prestonsburg Floyd County Chronicle & Times

Richmond Register

Robertson County Mercury

Rowan County News

Salyersville Independent

Sentinel Echo London

Swift Creek Courier

Times Tribune Corbin

Whitesburg Mountain Eagle

Williamsburg News Journal

Winchester Sun

Delta is individually noticing the special contract customers that Delta plans to renegotiate the rates of, as those customers are not served by a tariffed rate classification.

NOTICE

PLEASE TAKE NOTICE that on November 25, 2024, Delta Natural Gas Company, Inc. ("Delta") expects to file an Application seeking approval by the Kentucky Public Service Commission in Case No. 2024-00346 to increase the gas service revenues by $10,909,513 on an annual basis, which is approximately 19.02%, and for authority to establish a regulatory asset for the costs incurred to complete a tax change associated with the natural gas safe harbor rules. The proposed annual revenue increases by customer classification are: Residential - $5,986,702 (22.45%); Small Non-Residential - $1,584,976 (17.84%); Large Non-Residential - $2,679,106 (19.62%); Interruptible Service - $100,999 (4.60%); Transportation – On System Utilization/Special Contracts - $148,874 (32.86%); Transportation – Off System Utilization - $300,218 (10.79%); Farm Tap - $79,776 (2.98%). Delta is also proposing increases to its collection and reconnection charges, resulting in an annual increase of $28,862 (52.55%) in special charges revenue.

The proposed effective date of the rates is for service rendered on and after January 1, 2025. Delta has requested the proposed rates be implemented to all customer classifications as shown below:

Monthly Customer Charge*

Classification	Present Rate	Proposed Rate	$ Change	% Increase
Residential	$24.00	$33.60	$9.60	40.00%
Small Non-Residential	$44.40	$57.70	$13.30	29.95%
Large Non-Residential	$195.04	$195.04	$0.00	0.00%
Interruptible Service	$267.85	$267.85	$0.00	0.00%
Transportation – Off System Utilization	N/A	N/A	N/A	N/A
Farm Tap	$24.00	$33.60	$9.60	40.00%

*The present and proposed rates listed do not include the $0.30 Energy Assistance Program Tariff charge that is billed as a separate line item for Residential and Farm Tap customers.

The Transportation – On System Utilization Rate shall be the same as the rate for Residential, Small Non-Residential, Large Non-Residential and Interruptible Service customers, as applicable, set forth above.

Consumption Charges**

Classification	Present Rate	Proposed Rate	$ Change	% Change
Residential	$5.2539/per 1.0 Mcf	$6.6040/per 1.0 Mcf	$1.3501/per 1.0 Mcf	25.70%
Small Non-Residential	$4.9739/per 1.0 Mcf	$6.2840/per 1.0 Mcf	$1.3101/per 1.0 Mcf	26.34%
Large Non-Residential				
1 - 200 Mcf	$5.3766/per 1.0 Mcf	$7.3549/per 1.0 Mcf	$1.9783/per 1.0 Mcf	36.79%
201 - 1,000 Mcf	$3.2307/per 1.0 Mcf	$4.4195/per 1.0 Mcf	$1.1888/per 1.0 Mcf	36.80%
1,001 - 5,000 Mcf	$2.1947/per 1.0 Mcf	$3.0024/per 1.0 Mcf	$0.8077/per 1.0 Mcf	36.80%
5,001 - 10,000 Mcf	$1.6743/per 1.0 Mcf	$2.2905/per 1.0 Mcf	$0.6162/per 1.0 Mcf	36.80%
Over 10,000 Mcf	$1.4141/per 1.0 Mcf	$1.9345/per 1.0 Mcf	$0.5204/per 1.0 Mcf	36.80%
Interruptible Service				
1 - 1,000 Mcf	$1.7143/per 1.0 Mcf	$1.8052/per 1.0 Mcf	$0.0909/per 1.0 Mcf	5.30%

1,001 - 5,000 Mcf 5,001 - 10,000 Mcf Over 10,000 Mcf	$1.2857/per 1.0 Mcf $0.8571/per 1.0 Mcf $0.6428/per 1.0 Mcf	$1.3538/per 1.0 Mcf $0.9025/per 1.0 Mcf $0.6768/per 1.0 Mcf	$0.0681/per 1.0 Mcf $0.0454/per 1.0 Mcf $0.0340/per 1.0 Mcf	5.30% 5.30% 5.29%
Transportation – Off System Utilization	$0.3142/per 1,000 cu. ft. of gas transported or $0.3142/per dekatherm	$0.3481/per 1,000 cu. ft. of gas transported or $0.3481/per dekatherm	$0.0339/per 1,000 cu. ft. of gas transported or $0.0339/per dekatherm	10.79%
Farm Tap	$3.2110/per 1.0 Mcf	$2.1599/per 1.0 Mcf	-$1.0511/per 1.0 Mcf	-32.73%

** The consumption charges are exclusive of the Gas Cost Recovery rate and do not include the Pipe Replacement Program Rider, which is billed as a separate line item.

The Transportation – On System Utilization Rate shall be the same as the rate for Residential, Small Non-Residential, Large Non-Residential and Interruptible Service customers, as applicable, set forth above.

Special Charges

Charge and Classification	Present Rate	Proposed Rate	$ Change	% Change
Collection Charge – applies to all customer classes.	$5.00 per trip to premises for purpose of terminating service.	$20.00 per trip to premises for purpose of terminating service.	$15.00	300.00%
Reconnection Charge – applies to all customer classes except Farm Tap customers, whose reconnection charge is $25.00	$9.00 per reconnection	$60.00 per reconnection	$51.00	566.67%

Delta is not proposing changes to any other special charges.

Average Monthly Bills

Classification	Monthly Average Usage	Current Average Bill	Proposed Bill	$ Change	% Change
Residential	4.56 Mcf	$71.00	$86.75	$15.75	22.18%
Small Non-Residential	13.00 Mcf	$172.38	$202.72	$30.34	17.60%
Large Non-Residential	75.66 Mcf	$964.86	$1,114.53	$149.67	15.51%
Interruptible Service	726.33 Mcf	$4,930.39	$4,996.41	$66.02	1.34%
Transportation – On System Utilization					
Residential	3.28 Mcf	$42.62	$56.64	$14.02	32.90%
Small Non-Residential	12.66 Mcf	$110.09	$139.97	$29.88	27.14%

Large Non-Residential	1,329.06 Mcf	$4,765.41	$6,377.89	$1,612.48	33.84%
Interruptible	4,256.49 Mcf	$6,375.93	$6,688.59	$312.66	4.90%
Transportation – Off System Utilization	82,000 dekatherms***	$25,764.40	$28,544.20	$2,779.80	10.79%
Farm Tap					
Delta	6.93 Mcf	$78.82	$81.15	$2.33	2.96%
Former Peoples Gas KY LLC Customers****	6.93 Mcf	$77.92	$80.25	$2.33	2.99%

*** No Transportation – Off System Utilization customers are currently billed based on Mcf so the average usage is shown only in dekatherms.
**** The average and proposed bills for the former Peoples Gas KY LLC Farm Tap customers differ from Delta Farm Tap customers due to the separate Gas Cost Recovery surcharges that were approved in Kentucky Public Service Commission Case No. 2023-00076.

Delta requests authority to establish a $162,900 regulatory asset with a proposed three-year amortization period for the costs incurred to complete a tax change associated with the natural gas safe harbor rules.

Delta proposes changes to certain of its tariffs. The requested changes are: (1) update the sample bill to reflect the current appearance and format; (2) clarify that “billing month” in the Weather Normalization Adjustment is the month the bills are mailed; and (3) modify the Gas Technology Institute Research and Development unit charge to include Farm Tap customers. Delta is not proposing to reset its Pipe Replacement Program (“PRP”) rates in this proceeding. Proposed revisions to the PRP rates are pending in Kentucky Public Service Commission Case No. 2024-00332. Delta plans to renegotiate rates for three Special Contract customers and is providing individual notice to those customers.

This application may be examined at the offices of Delta located at 3617 Lexington Road in Winchester, Kentucky, or on the company’s website at https://www.deltagas.com.

This application may also be examined at the offices of the Public Service Commission located at 211 Sower Boulevard in Frankfort, Kentucky, Monday through Friday from 8:00 am – 4:30 pm or through the Commission’s website at http://psc.ky.gov.

Comments regarding this application may be submitted by mail to the Public Service Commission, Post Office Box 615, Frankfort, Kentucky 40602; or through its website at http://psc.ky.gov.

The rates contained in this notice are the rates proposed by Delta but the Public Service Commission may order rates to be charged that differ from the proposed rates contained in this notice.

A person may submit a timely written request for intervention to the Public Service Commission, Post Office Box 615, Frankfort, Kentucky 40602, establishing the grounds for the request including the status and interest of the party.

If the Commission does not receive a written request for intervention within thirty (30) days of initial publication or mailing of the notice, the Commission may take final action on the application.

Company: Delta Natural Gas Company, Inc.

Question Number: PSC-FR-Tab 07

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

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(2)

Notice of Intent. Utilities with gross annual revenues greater than $5,000,000 shall notify the Commission in writing of its intent to file a rate application at least thirty (30) days, but not more than sixty (60) days, prior to filing its application.

(a) The notice of intent shall state if the rate application will be supported by a historical test period or a fully forecasted test period.

(b) Upon filing the notice of intent, an application may be made to the Commission for permission to use an abbreviated form of newspaper notice of proposed rate increases provided the notice includes a coupon that may be used to obtain a copy from the applicant of the full schedule of increases or rate changes.

(c) Upon filing the notice of intent with the Commission, the applicant shall mail to the Attorney General's Office of Rate Intervention at a copy of the notice of intent or send by electronic mail in a portable document format, to rateintervention@ag.ky.gov.

Response:

See attached notice of intent filed by Delta. Also attached is a copy of the notice of intent sent to the Attorney General's Office of Rate Intervention.

MONICA H. BRAUN
DIRECT DIAL: (859) 231-3903
Monica.Braun@skofirm.com

300 WEST VINE STREET
SUITE 2100
LEXINGTON, KY 40507-1801
MAIN: (859) 231-3000
FAX: (859) 253-1093

October 25, 2024

ELECTRONICALLY FILED
Linda C. Bridwell
Executive Director
Kentucky Public Service Commission
211 Sower Blvd
Frankfort, KY 40601

Re: Case No. 2024-00346 Adjustment of Gas Rates for Delta Natural Gas Company, Inc.

Dear Ms. Bridwell:

In conformity with 807 KAR 5:001, Section 16(2), this letter is to provide notice to the Public Service Commission of the Commonwealth of Kentucky of the intention of Delta Natural Gas Company, Inc. to file an application for an increase in its gas rates no earlier than 30 days from the date of this letter. The rate application will be supported by a fully forecasted test period.

Delta Natural Gas Company, Inc. has also provided a copy of this notice to the Kentucky Attorney General, Office of Rate Intervention.

In accordance with 807 KAR 5:001, Section 8(7), this is to certify that the electronic filing has been transmitted to the Commission on October 25, 2024 and that there are currently no parties that the Commission has excused from participation by electronic means in this proceeding.

Sincerely,

Stoll Keenon Ogden PLLC

Monica H. Braun

Monica H. Braun

cc via email to: John G. Horne, II

From: Monica H. Braun <Monica.Braun@skofirm.com>
Sent: Friday, October 25, 2024 7:41 AM
To: Horne, John G (KYOAG); 'rateintervention@ky.gov'
Cc: Mary Ellen Wimberly
Subject: Case No. 2024-00346 - Delta Natural Gas Company, Inc. Notice of Intent
Attachments: Delta Natural Gas Company Case No. 2024-00346.pdf

John,

Please find attached Delta Natural Gas Company, Inc.'s notice of intent to file a rate application that was provided to the Commission this morning. If not inconvenient, please confirm receipt.

Best,
Monica

Monica H. Braun
Member
Direct: 859.231.3903
City: Lexington

MONICA H. BRAUN
DIRECT DIAL: (859) 231-3903
Monica.Braun@skofirm.com

300 WEST VINE STREET
SUITE 2100
LEXINGTON, KY 40507-1801
MAIN: (859) 231-3000
FAX: (859) 253-1093

October 25, 2024

ELECTRONICALLY FILED
Linda C. Bridwell
Executive Director
Kentucky Public Service Commission
211 Sower Blvd
Frankfort, KY 40601

Re: Case No. 2024-00346 Adjustment of Gas Rates for Delta Natural Gas Company, Inc.

Dear Ms. Bridwell:

In conformity with 807 KAR 5:001, Section 16(2), this letter is to provide notice to the Public Service Commission of the Commonwealth of Kentucky of the intention of Delta Natural Gas Company, Inc. to file an application for an increase in its gas rates no earlier than 30 days from the date of this letter. The rate application will be supported by a fully forecasted test period.

Delta Natural Gas Company, Inc. has also provided a copy of this notice to the Kentucky Attorney General, Office of Rate Intervention.

In accordance with 807 KAR 5:001, Section 8(7), this is to certify that the electronic filing has been transmitted to the Commission on October 25, 2024 and that there are currently no parties that the Commission has excused from participation by electronic means in this proceeding.

Sincerely,

Stoll Keenon Ogden PLLC

Monica H. Braun

Monica H. Braun

cc via email to: John G. Horne, II

Company: Delta Natural Gas Company, Inc.

Question Number: PSC-FR-Tab 08

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(6)(a)

Financial data for forecasted period shall be presented as pro forma adjustments to the base period.

Response:

The financial data for the forecasted period is presented in the form of pro forma adjustments to the base period.

Company: Delta Natural Gas Company, Inc.

Question Number: PSC-FR-Tab 09

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(6)(b)

Forecasted adjustments shall be limited to the 12 months immediately following the suspension period.

Response:

Forecasted adjustments have been limited to twelve (12) months immediately following the suspension period.

Company: Delta Natural Gas Company, Inc.

Question Number: PSC-FR-Tab 10

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(6)(c)

Capitalization and net investment rate base shall be based on a 13 month average for the forecasted period.

Response:

Capitalization and net investment rate base are based on a thirteen (13) month average for the forecasted period.

Company: Delta Natural Gas Company, Inc.

Question Number: PSC-FR-Tab 11

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(6)(d)

After an application based on a forecasted test period is filed, there shall be no revisions to the forecast, except for the correction of mathematical errors, unless the revisions reflect statutory or regulatory enactments that could not, with reasonable diligence, have been included in the forecast on the date it was filed. There shall be no revisions filed within thirty (30) days of a scheduled hearing on the rate application.

Response:

Delta acknowledges this requirement.

Company: Delta Natural Gas Company, Inc.

Question Number: PSC-FR-Tab 12

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(6)(e)

The Commission may require the utility to prepare an alternative forecast based on a reasonable number of changes in the variables, assumptions, and other factors used as the basis for the utility's forecast.

Response:

Delta acknowledges this requirement.

Company: Delta Natural Gas Company, Inc.

Question Number: PSC-FR-Tab 13

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(6)(f)

Reconciliation of the rate base and capital used to determine its revenue requirements.

Response:

See attached.

Delta Natural Gas Co., Inc.

Tab 13
Sheet 1 of 1

Delta Natural Gas Co., Inc.

Case No. 2024-00346

Reconciliation of Forecasted Test Period Rate Base to Capital Forecasted Test Period Ending 12ME 6/30/26.

Line No.			
1	Pro Forma Rate Base	$	180,570,376
2	Pro Forma Capital	$	180,480,799
3	13 Mo. Ave. STD reflected at $0 in Pro Forma	$	89,578
4	Pro Forma Capital Reconciled to Rate Base	$	180,570,376
5	Unreconciled Difference	$	-

Company: Delta Natural Gas Company, Inc.

Question Number: PSC-FR-Tab 14

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

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)(a)

Written testimony of each witness supporting its application including testimony from chief officer in charge of Kentucky operations on the existing programs to achieve improvements in efficiency and productivity, including an explanation of the purpose of the program.

Response:

Please refer to the testimonies and exhibits of the following persons:

1. John B. Brown

2. Jonathan Morphew

3. Abdul-Azeez Odusanya

4. William Packer

5. Jeff Wernert

6. Larry Feltner

7. Paul Moul

Company: Delta Natural Gas Company, Inc.

Question Number: PSC-FR-Tab 15

Witness: Morphew, Jonathan W **Title:** Operations Director

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)(b)

Most recent capital construction budget containing at minimum a 3 year forecast of construction expenditures.

Response:

See attached.

Delta Natural Gas Company, Inc.
Case No. 2024-00346
Capital Expenditure Budget
Forecasted Test Period 12ME 6/30/26; Base Period 12ME 2/28/25

	Projected Capital Expenditures			
Category of Spend	**2024**	**2025**	**2026**	**2027**
Distribution	$ 8,834,300	$ 8,201,562	$ 10,395,567	$ 10,708,423
Customer Service	$ 2,107,200	$ 2,063,451	$ 2,226,975	$ 2,293,781
IT & Other	$ 14,100,382	$ 18,960,295	$ 4,860,199	$ 3,997,692
Total	**$ 25,041,882**	**$ 29,225,308**	**$ 17,482,741**	**$ 16,999,896**

Company: Delta Natural Gas Company, Inc.

Question Number: PSC-FR-Tab 16

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

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)(c)

Complete description, which may be in written testimony form, of all factors used to prepare forecast period. All econometric models, variables, assumptions, escalation factors, contingency provisions, and changes in activity levels shall be quantified, explained, and properly supported.

Response:

The description of the factors utilized to prepare the forecast are incorporated into the testimony of Delta's witnesses. Witnesses John Brown, William Packer, and Abdul-Azeez Odusanya describe the process by which the forecast was prepared, and those witnesses, as well as the other witnesses, describe how discrete portions of the forecast were calculated.

Company: Delta Natural Gas Company, Inc.

Question Number: PSC-FR-Tab 17

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)(d)

Annual and monthly budget for the 12 months preceding filing date, base period and forecasted period.

Response:

See attached.

Plan

G/L Account	001/2026	002/2026	003/2026	004/2026	005/2026	006/2026	**12 Months FPFTY** 07/2025-06/2026
Operating Revenues	$ (10,546,563)	$ (9,909,495)	$ (9,768,146)	$ (6,852,775)	$ (4,004,415)	$ (4,177,107)	$ (68,269,891)
Purchased Gas	3,183,112	2,771,917.00	2,534,938.27	1,857,474.37	785,060.88	785,060.88	16,227,683.02
Operations and Maint	2,180,917	1,742,582.98	1,967,222.50	1,604,973.22	1,683,791.56	1,645,256.72	20,064,917.04
Depreciation, Deplet	1,173,237	1,173,236.58	1,173,236.58	1,173,236.58	1,173,236.58	1,173,236.58	13,171,784.98
Taxes Other than Inc	293,622	286,618.42	290,010.36	281,467.47	291,941.03	288,272.53	3,344,780.49
Operating Expenses	6,830,886	5,974,354.99	5,965,407.70	4,917,151.65	3,934,030.05	3,891,826.71	52,809,165.49
Income from Operatio	(3,715,677)	(3,935,140.32)	(3,802,738.35)	(1,935,623.83)	(70,385.39)	(285,280.24)	(15,460,725.97)
Other Income	6,026	6,025.50	6,025.50	6,025.50	6,025.50	6,025.50	71,253.00
Income Before Intere	(3,709,651)	(3,929,114.82)	(3,796,712.85)	(1,929,598.33)	(64,359.89)	(279,254.74)	(15,389,472.97)
Interest & Related C	294,589	294,588.69	294,588.69	294,588.69	294,588.69	294,588.69	3,845,087.47
(Inc)/Loss Bfr Inc T	$ (3,415,063)	$ (3,634,526)	$ (3,502,124)	$ (1,635,010)	$ 230,229	$ 15,334	$ (11,544,386)
Income Taxes	853,033	907,946	874,817	407,639	(59,070)	(5,301)	2,481,059
Net (Inc)/Ls Bfr Ext	$ (2,562,029)	$ (2,726,580)	$ (2,627,307)	$ (1,227,371)	$ 171,159	$ 10,033	$ (9,063,326)
Net (Inc)/Loss After	$ (2,562,029)	$ (2,726,580)	$ (2,627,307)	$ (1,227,371)	$ 171,159	$ 10,033	$ (9,063,326)

	Plan (ECP)		**12 month subtotals for Base Period**											
G/L Account	001/2025	002/2025	03/2024-02/2025	003/2025	004/2025	005/2025	006/2025	007/2025	008/2025	009/2025	010/2025	011/2025	012/2025	Overall Result
Operating Revenues	$ (9,910,165)	$ (9,311,539)	$ (5,472,813)	$ (9,178,719)	$ (6,439,267)	$ (3,762,782)	$ (3,925,053)	$ (3,171,638)	$ (3,178,761)	$ (3,016,326)	$ (3,387,376)	$ (3,328,279)	$ (6,929,009)	$ (65,538,912)
Purchased Gas	4,397,373	3,829,320	17,493,669	3,501,941	2,566,045	1,084,538	1,084,538	527,779	527,779	438,718	523,410	523,410	1,769,024	20,773,876
Operations and Maint	1,882,076	1,505,854	6,564,583	1,698,662	1,387,743	1,455,393	1,422,319	1,352,842	1,406,305	1,382,505	1,401,975	1,699,182	1,997,364	18,592,220
Depreciation, Deplet	947,519	944,964	39,652,608	944,240	954,640	954,528	954,021	1,008,161	1,007,385	1,007,214	1,036,723	1,036,521	1,036,362	11,832,277
Taxes Other than Inc	273,953	267,451	(5,146,825)	270,904	262,882	272,947	269,575	267,001	272,820	266,872	269,575	269,709	266,872	3,230,562
Operating Expenses	7,500,921	6,547,589	14,091,630	6,415,748	5,171,311	3,767,406	3,730,454	3,155,783	3,214,289	3,095,309	3,231,684	3,528,822	5,069,622	54,428,936
Income from Operatio	(2,409,245)	(2,763,950)	(10,818,304)	(2,762,972)	(1,267,957)	4,624	(194,600)	(15,855)	35,528	78,983	(155,692)	200,543	(1,859,387)	(11,109,980)
Other Income	5,850	5,850	2,493,431	5,850	5,850	5,850	5,850	5,850	5,850	5,850	5,850	5,850	5,850	70,200
Income Before Intere	(2,403,395)	(2,758,100)	(8,324,873)	(2,757,122)	(1,262,107)	10,474	(188,750)	(10,005)	41,378	84,833	(149,842)	206,393	(1,853,537)	(11,039,780)
Interest & Related C	237,763	237,763	668,501	237,763	237,763	237,763	240,649	324,337	350,508	350,508	350,508	350,508	351,185	3,507,021
(Inc)/Loss Bfr Inc T	$ (2,165,631)	$ (2,520,337)	$ (7,656,372)	$ (2,519,358)	$ (1,024,343)	$ 248,238	$ 51,900	$ 314,332	$ 391,886	$ 435,341	$ 200,666	$ 556,902	$ (1,502,352)	(7,532,759)
Income Taxes	473,823	562,322	(1,934,259)	562,078	189,072	(128,437)	(79,451)	(144,928)	(164,277)	(175,119)	(116,568)	(205,449)	308,335	1,081,403
Net (Inc)/Ls Bfr Ext	$ (1,691,808)	$ (1,958,015)	$ (3,649,822)	$ (1,957,280)	$ (835,271)	$ 119,801	$ (27,551)	$ 169,405	$ 227,609	$ 260,222	$ 84,098	$ 351,453	$ (1,194,017)	(6,451,356)
Net (Inc)/Loss After	$ (1,691,808)	$ (1,958,015)	$ (3,649,822)	$ (1,957,280)	$ (835,271)	$ 119,801	$ (27,551)	$ 169,405	$ 227,609	$ 260,222	$ 84,098	$ 351,453	$ (1,194,017)	(6,451,356)

	Plan	Plan	Plan	Plan	Plan	Plan	Plan	Plan	Plan	Plan	Plan	Plan	Plan
G/L Account	001.2024	002.2024	003.2024	004.2024	005.2024	006.2024	007.2024	008.2024	009.2024	010.2024	011.2024	012.2024	Overall Result
Operating Revenues	$ (7,513,199)	$ (7,684,152)	$ (7,793,541)	$ (5,712,969)	$ (4,717,575)	$ (2,682,068)	$ (2,934,099)	$ (2,868,966)	$ (2,989,467)	$ (3,829,004)	$ (3,484,736)	$ (6,435,930)	$ (58,645,706)
Purchased Gas	2,607,096	2,764,243	2,841,611	1,870,210	1,399,275	376,289	527,629	435,112	511,812	869,660	638,549	2,097,459	16,938,945
Operations and Maint	1,923,130	1,839,169	1,757,180	733,067	1,429,743	1,239,908	1,373,284	1,418,224	1,348,769	1,271,592	1,466,561	1,710,562	17,511,190
Depreciation, Deplet	922,630	923,274	923,912	924,545	925,172	925,795	926,412	927,025	927,631	928,234	928,829	929,422	11,112,880
Taxes Other than Inc	327,104	323,678	314,296	317,794	323,444	314,565	323,042	320,308	317,525	312,090	315,371	318,220	3,827,434
Operating Expenses	5,779,960	5,850,363	5,836,999	3,845,616	4,077,633	2,856,557	3,150,367	3,100,669	3,105,737	3,381,575	3,349,310	5,055,663	49,390,449
Income from Operatio	(1,733,239)	(1,833,789)	(1,956,542)	(1,867,353)	(639,942)	174,489	216,268	231,703	116,270	(447,429)	(135,426)	(1,380,267)	(9,255,257)
Other Income	4,312	4,312	4,312	4,312	4,312	4,312	4,312	4,312	4,312	4,312	4,312	4,312	51,744
Income Before Intere	(1,728,927)	(1,829,477)	(1,952,230)	(1,863,041)	(635,630)	178,801	220,580	236,015	120,582	(443,117)	(131,114)	(1,375,955)	(9,203,513)
Interest & Related C	238,143	238,143	238,143	238,143	238,143	238,143	238,416	258,101	258,101	258,101	258,101	258,340	2,958,018
(Inc)/Loss Bfr Inc T	(1,490,783)	(1,591,334)	(1,714,087)	(1,624,898)	(397,487)	416,944	458,997	494,115	378,683	(185,016)	126,986	(1,117,615)	(6,245,495)
Income Taxes	312,322	337,409	368,036	345,783	39,544	(163,656)	(174,149)	(182,911)	(154,110)	(13,467)	(91,312)	219,216	842,704
Net (Inc)/Ls Bfr Ext	(1,178,462)	(1,253,925)	(1,346,051)	(1,279,115)	(357,943)	253,287	284,848	311,205	224,573	(198,484)	35,674	(898,399)	(5,402,791)
Net (Inc)/Loss After	(1,178,462)	(1,253,925)	(1,346,051)	(1,279,115)	(357,943)	253,287	284,848	311,205	224,573	(198,484)	35,674	(898,399)	(5,402,791)

	Plan	Plan	Plan	Plan	Plan	Plan	Plan	Plan	Plan	Plan	Plan	Plan	Plan
G/L Account	001.2023	002.2023	003.2023	004.2023	005.2023	006.2023	007.2023	008.2023	009.2023	010.2023	011.2023	012.2023	Overall Result
Operating Revenues	$ (13,551,544)	$ (11,869,982)	$ (8,826,095)	$ (5,714,718)	$ (4,227,019)	$ (2,869,958)	$ (2,865,447)	$ (2,865,575)	$ (2,873,601)	$ (4,752,907)	$ (8,121,461)	$ (12,238,478)	$ (80,776,785)
Purchased Gas	7,994,467	6,914,297	4,781,313	2,632,085	1,625,747	694,386	703,101	724,916	719,977	1,967,584	4,232,601	7,069,771	40,060,245
Operations and Maint	1,442,178	1,289,170	1,392,114	1,293,634	1,459,092	1,431,295	1,354,573	1,408,942	1,304,352	1,271,879	1,313,884	1,203,701	16,164,813
Depreciation, Deplet	739,104	741,254	743,989	748,543	753,097	757,651	762,205	766,759	771,313	775,867	780,421	784,975	9,125,179
Taxes Other than Inc	329,309	323,179	325,095	317,528	328,507	325,478	322,726	328,403	319,888	322,906	323,395	326,178	3,892,592
Operating Expenses	10,505,058	9,267,900	7,242,511	4,991,790	4,166,443	3,208,810	3,142,605	3,229,020	3,115,530	4,338,236	6,650,301	9,384,625	69,242,829
Income from Operatio	(3,046,486)	(2,602,082)	(1,583,584)	(722,928)	(60,576)	338,852	277,158	363,445	241,929	(414,671)	(1,471,160)	(2,853,853)	(11,533,956)
Other Income	16,195	15,695	15,696	15,796	15,796	15,796	15,796	15,796	15,796	15,696	15,695	16,295	190,048
Income Before Intere	(3,030,291)	(2,586,387)	(1,567,888)	(707,132)	(44,780)	354,648	292,954	379,241	257,725	(398,975)	(1,455,465)	(2,837,558)	(11,343,908)
Interest & Related C	197,156	197,156	197,156	197,156	197,156	197,156	197,236	203,004	203,004	203,004	203,004	203,066	2,395,252
(Inc)/Loss Bfr Inc T	(2,833,135)	(2,389,231)	(1,370,732)	(509,976)	152,376	551,804	490,190	582,245	460,729	(195,971)	(1,252,461)	(2,634,492)	(8,948,657)
Income Taxes	646,952	536,198	282,083	67,324	(97,933)	(197,590)	(182,217)	(205,185)	(174,867)	(11,020)	252,574	597,391	1,513,710
Net (Inc)/Ls Bfr Ext	(2,186,183)	(1,853,033)	(1,088,650)	(442,652)	54,443	354,214	307,973	377,060	285,862	(206,991)	(999,887)	(2,037,102)	(7,434,947)
Net (Inc)/Loss After	(2,186,183)	(1,853,033)	(1,088,650)	(442,652)	54,443	354,214	307,973	377,060	285,862	(206,991)	(999,887)	(2,037,102)	(7,434,947)

Company: Delta Natural Gas Company, Inc.

Question Number: PSC-FR-Tab 18

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

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)(e)

A statement of attestation signed by the utility's chief officer in charge of Kentucky operations, which shall provide:

1. That the forecast is reasonable, reliable, made in good faith, and that all basic assumptions used in the forecast have been identified and justified;

2. That the forecast contains the assumptions and methodologies as used in the forecast prepared for use by management, or an identification and explanation for differences that exist, if applicable; and

3. That productivity and efficiency gains are included in the forecast.

Response:

See attached.

KENTUCKY PUBLIC SERVICE COMMISSION

DELTA NATURAL GAS COMPANY, INC.

CASE NO. 2024-00346

Comes John B. Brown, President of Delta Natural Gas Company, Inc., and as required by 807 KAR, 5:001, Section 16(7)(e) does hereby attest as follows:

1. That the forecast utilized by Delta Natural Gas Company, Inc. in Case No. 2024-00346 is reasonable, reliable, made in good faith and all basic assumptions used in the forecast have been identified and justified;

2. That the forecast utilized by Delta Natural Gas Company, Inc. in Case No. 2024-00346 contains the same assumptions and methodologies as in the forecast prepared for use by management, except for the differences that have been identified and explained in the filing requirements and schedules thereto; and

3. That productivity and efficiency gains are included in the forecast.

John B. Brown

Date: 11-14-24

Subscribed and sworn to before me, a Notary Public in and before said County and State, this 14th day of November, 2024

Jennifer Page Bingham
(SEAL)

Notary Public and Number

My Commission Expires:

June 19, 2027

JENNIFER PAGE BINGHAM
NOTARY PUBLIC
STATE AT LARGE KENTUCKY
COMM. # KYNP74158
MY COMMISSION EXPIRES JUNE 19, 2027

Company: Delta Natural Gas Company, Inc.

Question Number: PSC-FR-Tab 19

Witness: Morphew, Jonathan W **Title:** Operations Director

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)(f)

For each major construction project constituting 5% or more of annual construction budget within 3 year forecast, following information shall be filed:

1. The date the project began or estimated starting date.

2. The estimated completion date;

3. The total estimated cost of construction by year exclusive and inclusive of allowance for funds used during construction (“AFUDC”) or interest during construction credit; and

4. The most recent available total costs incurred exclusive and inclusive of AFUDC or interest during construction credit.

Response:

See attached.

Delta Natural Gas Company, Inc.
Case No.: 2024-00346
Fully Forecasted Test Period
Summary of Gas Capital Construction Forecast which Constitute more than five (5%) of the Total and all other Projects

Year 2024

Plant	Project Description	Project Amount Without AFDUC	AFUDC	Project Amount With AFDUC	Inception-to-Date Without AFDUC	AFDUC	Inception-to-Date With AFDUC	Actual Start Date	Expected Start Date	Expected Completion Date
	Lincoln-Rockcastle Pipeline	$ 9,600,000.00	$0	$ 9,600,000.00	$6,362,596.91	$0	$6,362,596.91	1/2/2024	1/2/2024	12/31/2024
	Nicholasville Pipeline	$ 10,375,734.00	$0	$ 10,375,734.00	$2,279,256.41	$0	$2,279,256.41	1/2/2024	1/2/2024	12/31/2024
	Laurel Ridge RNG	$ 1,642,000.00	$0	$ 1,642,000.00	$1,661,852.45	$0	$1,661,852.45	1/2/2024	1/2/2024	10/31/2024
	All Other Projects < 5%	$ 7,216,566.00	$0	$ 7,216,566.00	$9,022,542.00	$0	$9,022,542.00	1/2/2024	1/2/2024	12/31/2024
Total		**$ 28,834,300**		**$ 28,834,300**						

Year 2025

Plant	Project Description	Project Amount Without AFDUC	AFUDC	Project Amount With AFDUC	Inception-to-Date Without AFDUC	AFDUC	Inception-to-Date With AFDUC	Actual Start Date	Expected Start Date	Expected Completion Date
	Lincoln-Rockcastle Pipeline	$ 9,527,500	$0	$ 9,527,500	n/a	$0	n/a		1/2/2025	12/31/2025
	Nicholasville Pipeline	$ 11,932,760	$0	$ 11,932,760	n/a	$0	n/a		1/2/2025	12/31/2025
	KY 229/US 25 KYTC Hwy Project	$ 1,933,073	$0	$ 1,933,073	n/a	$0	n/a		4/1/2025	12/31/2025
	All Other Projects < 5%	$ 6,518,489	$0	$ 6,518,489	n/a	$0	n/a		3/1/2025	12/31/2025
Total		**$ 29,911,822**		**$ 29,911,822**						

Year 2026

Plant	Project Description	Project Amount Without AFDUC	AFUDC	Project Amount With AFDUC	Inception-to-Date Without AFDUC	AFDUC	Inception-to-Date With AFDUC	Actual Start Date	Expected Start Date	Expected Completion Date
	Mt. Vernon Distribution Extension	$ 1,939,307	$0	$ 1,939,307	n/a	$0	n/a		1/2/2026	12/31/2026
	Stanton Aldyl-A Replacement Project	$ 813,595	$0	$ 813,595	n/a	$0	n/a		3/1/2026	12/31/2026
	Barbourville Hwy 3439 KYTC Hwy Project	$ 724,935	$0	$ 724,935	n/a	$0	n/a		3/1/2026	12/31/2026
	Berea Aldyl-A Replacement Project	$ 1,237,922	$0	$ 1,237,922	n/a	$0	n/a		3/1/2026	12/31/2026
	Corbin Aldyl-A Replacement Project	$ 1,237,922	$0	$ 1,237,922	n/a	$0	n/a		3/1/2026	12/31/2026
	All Other Projects < 5%	$ 5,101,886	$0	$ 5,101,886	n/a	$0	n/a		3/1/2026	12/31/2026
Total		**$ 11,055,567**		**$ 11,055,567**						

Year 2027

Plant	Project Description	Project Amount Without AFDUC	AFUDC	Project Amount With AFDUC	Inception-to-Date Without AFDUC	AFDUC	Inception-to-Date With AFDUC	Actual Start Date	Expected Start Date	Expected Completion Date
	Mt. Vernon Distribution Extension	$ 1,997,375.00	$0	$ 1,997,375.00	n/a	$0	n/a		1/2/2027	12/31/2027
	Berea Aldyl-A Replacement Project	$ 1,863,694.80	$0	$ 1,863,694.80	n/a	$0	n/a		3/1/2027	12/31/2027
	Corbin Aldyl-A Replacement Project	$ 2,648,408.40	$0	$ 2,648,408.40	n/a	$0	n/a		3/1/2027	12/31/2027
	All Other Projects < 5%	$ 4,198,945	$0	$ 4,198,945	n/a	$0	n/a		3/1/2027	12/31/2027
Total		**$ 10,708,423**	$0	**$ 10,708,423**						

Company: Delta Natural Gas Company, Inc.

Question Number: PSC-FR-Tab 20

Witness: Morphew, Jonathan W **Title:** Operations Director

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)(g)

For all construction projects constituting less than 5% of annual construction budget within 3 year forecast, file aggregate of information requested in paragraph (f) 3 and 4 of this subsection.

Response:

See Delta's response to Tab 19.

Company: Delta Natural Gas Company, Inc.

Question Number: PSC-FR-Tab 21

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

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)(h)

Financial forecast for each of 3 forecasted years included in capital construction budget supported by underlying assumptions made in projecting results of operations and including the following information:

Response:

See Tabs 22-38 of Delta's Application.

Company: Delta Natural Gas Company, Inc.

Question Number: PSC-FR-Tab 22

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)(h)(1)

A financial forecast corresponding to each of the three (3) forecasted years included in the capital construction budget supported by underlying assumptions made in projecting the results of operations and including the following

information:

1. Operating income statement (exclusive of dividends per share or earnings per share);

Response:

See attached.

Delta Natural Gas Company, Inc.

Tab 22
Page 1 of 1

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

Witness: Azeez Odusanya

Line Number		2024	2025	2026	2027
1	**Operating Revenues**				
2	**Total Operating Revenues**	57,272,953	64,939,278	74,089,875	75,068,754
3	**Operating Expenses**				
4	Gas Supply Expense	15,557,243	20,773,895	21,085,611	21,401,895
5	Other Operations Expenses	16,105,002	17,332,858	20,445,522	21,548,636
6	Maintenance	1,254,540	1,129,542	1,163,429	1,198,331
7	Depreciation and Amortization	11,076,567	11,832,277	12,696,669	13,491,087
8	Taxes Other Than Income Taxes	4,090,554	3,430,562	3,632,801	3,735,785
9	Total Income Taxes	1,131,137	1,081,403	2,040,778	1,703,028
10	**Total Operating Expenses**	49,215,043	55,580,537	61,064,809	63,078,762
11	**Net Operating Income**	8,057,910	9,358,741	13,025,066	11,989,991
12	Other Income less deductions	507,321	599,636	600,121	600,613
13	**Income before Interest Charges**	8,565,231	9,958,377	13,625,187	12,590,604
14	Interest Charges	2,413,918	3,507,021	4,390,556	4,525,991
15	**Net Income**	6,151,313	6,451,356	9,234,631	8,064,613

Company: Delta Natural Gas Company, Inc.

Question Number: PSC-FR-Tab 23

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)(h)(2)

A financial forecast corresponding to each of the three (3) forecasted years included in the capital construction budget supported by underlying assumptions made in projecting the results of operations and including the following information:

2. Balance Sheet;

Response:

See attached.

Delta Natural Gas Co. Inc
Case No. 2024-00346
Forecasted Balance Sheets 2024-2028
Forecasted Test Period 12 ME 06/30/2026

Line Number		12/31/24	12/31/25	6/30/26	12/31/26	12/31/27	12/31/28
1	**ASSETS AND OTHER DEBITS**						
2	**UTILITY PLANT**						
3	Total Utility Plant (Gross)	348,169,818	375,911,060	384,567,486	392,519,664	408,669,565	424,994,503
4	Accum Prov for Depr & Amort (108,111,115)	(150,336,983)	(160,452,096)	(166,125,607)	(172,274,628)	(184,915,720)	(197,610,028)
5	Total Utility Net Plant	197,832,835	215,458,963	218,441,878	220,245,036	223,753,845	227,384,475
6	Gas Stored Underground, Non-Curr. (117)	4,208,069	4,208,069	4,208,069	4,208,069	4,208,069	4,208,069
7	Other Special Funds (128)	1,942,891	1,942,891	1,942,891	1,942,891	1,942,891	1,942,891
8	**CURRENT AND ACCRUED ASSETS**						
9	Cash	450,000	450,000	450,000	450,000	450,000	450,000
10	Accounts Receivable (142 & 143)	2,486,602	2,561,200	2,599,619	2,638,037	2,717,178	2,798,693
11	Accum Prov - Uncollectible Accts (144)	(614,533)	(614,533)	(614,533)	(614,533)	(614,533)	(614,533)
12	Accts Receivable from Assoc. Co.'s (146)	193,594	193,594	193,594	193,594	193,594	193,594
13	Plant Materials & Operating Supplies (154)	1,284,044	1,284,044	1,284,044	1,322,565	1,362,242	1,403,109
14	Gas Stored Underground - Current (164.1)	2,266,771	2,266,771	2,266,771	2,266,771	2,266,771	2,266,771
15	Prepayments (165)	340,448	340,448	340,448	350,661	361,181	372,017
16	Total Current and Accrued Assets	6,406,927	6,481,525	6,519,943	6,607,095	6,736,433	6,869,651
17	**DEFERRED DEBITS AND OTHER**						
18	Accrued Utility Revenues (173)	3,000,000	3,300,000	3,630,000	3,465,000	3,811,500	4,192,650
19	Misc. Current & Accrued Assets (174)	168,158	168,158	168,158	168,158	168,158	168,158
19	Unamortized Debt Expenses (181)	111,104	111,104	111,104	111,104	111,104	111,104
20	Other Regulatory Assets (182.3)	2,229,916	2,229,916	2,229,916	2,229,916	2,229,916	2,229,916
20	Miscellaneous Deferred Debits etc. (184 &186)	1,048,281	1,022,848	1,010,132	997,416	971,984	946,552
21	Accumulated Deferred Income Taxes (190)	4,936,970	4,843,496	4,796,760	4,750,023	4,656,549	4,563,076
22	Unrecoverd Purchased Gas Costs (191)	5,025,401	5,025,401	5,025,401	5,025,401	5,025,401	5,025,401
23	Total Deferred Debits and Other	16,519,830	16,700,924	16,971,471	16,747,018	16,974,613	17,236,857
24	**TOTAL ASSETS**	226,910,552	244,792,373	248,084,253	249,750,110	253,615,852	257,641,944
25	**LIABILITIES AND OTHER CREDITS**						
26	**TOTAL PROPRIETARY CAPITAL**	(87,931,078)	(94,665,349)	(98,714,181)	(100,676,826)	(102,730,477)	(101,779,828)
27	**TOTAL LONG TERM DEBT**	(67,248,711)	(84,500,000)	(84,500,000)	(83,000,000)	(81,500,000)	(91,124,429)
28	**TOTAL CAPITALIZATION**	(155,179,789)	(179,165,349)	(183,214,181)	(183,676,826)	(184,230,477)	(192,904,256)
29	**TOTAL OTHER NON-CURRENT LIABILITIES**	(2,167,704)	(2,167,704)	(2,167,704)	(2,167,704)	(2,167,704)	(2,167,704)
30	**CURRENT AND ACCRUED LIABILITIES**						
31	Accounts Payable (232)	(4,756,374)	(4,756,374)	(4,756,374)	(4,756,374)	(4,756,374)	(4,756,374)
32	Notes Payable to Assoc Companies (233)	(8,212,032)	(2,529,129)	(1,275,295)	(3,107,638)	(6,364,100)	(95,744)
33	Accounts Payable to Assoc Companies (234)	(3,000,000)	(3,000,000)	(3,000,000)	(3,000,000)	(3,000,000)	(3,000,000)
34	Customer Deposits (235)	(963,078)	(963,078)	(963,078)	(963,078)	(963,078)	(963,078)
35	Taxes Accrued (236)	(4,000,000)	(4,000,000)	(5,000,000)	(4,000,000)	(4,000,000)	(4,000,000)
36	Interest Accrued (237)	(3,228)	(3,228)	(3,228)	(3,228)	(3,228)	(3,228)
37	Tax Collections payable (241)	(752,430)	(752,430)	(752,430)	(752,430)	(752,430)	(752,430)
	Misc Current & Accrued Liabilities (242)	(3,320,585)	(3,552,468)	(2,928,909)	(2,899,708)	(2,204,796)	(3,046,341)
38	Total Current and Accrued Liabilities	(25,007,726)	(19,556,706)	(18,679,313)	(19,482,455)	(22,044,006)	(16,617,194)
39	**DEFERRED CREDITS**						
40	Customer Advances for Construction (252)	(1,152,733)	(1,152,733)	(1,152,733)	(1,187,315)	(1,222,934)	(1,259,622)
41	Other Deferred Credits (253)	(289,562)	(289,562)	(289,562)	(289,562)	(289,562)	(289,562)
42	Other Regulatory Liabilities (254)	(14,096,688)	(12,777,600)	(12,575,324)	(12,373,048)	(12,170,772)	(11,968,496)
43	Accum Deferred Income Taxes (281-283)	(29,016,350)	(29,682,719)	(30,005,436)	(30,573,201)	(31,490,397)	(32,435,108)
44	Total Deferred Credits	(44,555,333)	(43,902,613)	(44,023,055)	(44,423,125)	(45,173,665)	(45,952,789)
45	**TOTAL LIABILITIES AND EQUITY**	(226,910,552)	(244,792,373)	(248,084,253)	(249,750,110)	(253,615,852)	(257,641,944)

Company: Delta Natural Gas Company, Inc.

Question Number: PSC-FR-Tab 24

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)(h)(3)

A financial forecast corresponding to each of the three (3) forecasted years included in the capital construction budget supported by underlying assumptions made in projecting the results of operations and including the following information:

3. Statement of cash flows;

Response:

See attached. Note that the attached does not reflect any impact from rate case activity beyond 2024.

Delta Natural Gas Company, Inc.
Forecasted Cash Flow Statements 2024-2027
Forecasted Test Period 12 ME 6/30/26
Base Period 12 ME 2/28/25

Line Number		2024	2025	2026	2027
1	Cash Flows from Operating Activities				
2	Net Income	$ 6,151,313	$ 6,451,356	$ 9,234,631	$ 8,064,613
3	Adjustments to reconcile net income to net cash				
4	Depreciation and amortization	11,076,567	11,832,277	12,696,669	13,491,087
5	Deferred income taxes	(1,361,389)	666,369	890,482	917,196
6	Accounts receivable	1,071,566	(74,598)	(76,836)	(79,141)
7	Gas in storage	(492,382)	-	-	-
8	Materials and supplies	(109,671)	-	(38,521)	(39,677)
9	Prepayments	(235,619)	-	(10,213)	(10,520)
10	Other	800,448	(1,450,364)	(450,646)	(429,871)
11	Accounts payable	594,844	-	-	-
12	Accrued taxes	(2,134,857)	-	-	-
13	Other Current liabilities	(3,023,272)	231,883	(652,760)	(694,912)
14	Net cash provided by operating activities	12,337,548	17,656,922	21,592,804	21,218,775
15	Cash Flows from Investing Activities				
16	Expenditures for Property, Plant and Equipment	(25,041,882)	(29,225,307)	(17,482,741)	(16,999,896)
17	Cash Flows from Financing Activities				
18	Customer Advances	(1,503,339)	-	34,582	35,619
19	Net increase (decrease) in short-term debt	948,745	(5,682,903)	578,509	3,256,463
20	Net increase (decrease) in long-term debt	13,611,111	17,251,289	(1,500,000)	(1,500,000)
21	Equity transfer to/from parent	-	-	(3,223,154)	(6,010,962)
22	Net cash provided from financing activities	13,056,517	11,568,385	(4,110,063)	(4,218,880)
23	Net Increase (Decrease) in Cash and Cash Equivalents	352,183	0	(0)	(0)
24	Cash and Cash Equivalents, at Beginning of Year	97,817	450,000	450,000	450,000
25	Cash and Cash Equivalents, at End of Year	$ 450,000	$ 450,000	$ 450,000	$ 450,000

Company: Delta Natural Gas Company, Inc.

Question Number: PSC-FR-Tab 25

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)(h)(4)

A financial forecast corresponding to each of the three (3) forecasted years included in the capital construction budget supported by underlying assumptions made in projecting the results of operations and including the following information:

4. Revenue requirements necessary to support the forecasted rate of return;

Response:

See attached.

Delta Natural Gas Company, Inc.
Forecasted Overall Financial Summary
Forecasted Test Period 12 ME 6/30/26
Base Period 12 ME 2/28/25

Witness: Abdul-Azeez Odusanya

Line Number		2024	2025	2026	2027
1	Cost of gas	$ 15,557,243	$ 20,773,875	$ 21,085,611	$ 21,401,895
2	Operations & maintenance expense	17,359,542	18,462,420	21,608,951	22,746,968
3	Depreciation expense	11,076,567	11,832,277	12,696,669	13,333,197
4	Taxes other than income taxes	4,090,554	3,430,562	3,632,801	3,735,785
5	Return	10,311,660	9,358,741	13,025,597	12,148,476
6	Income tax liability	1,131,137	1,081,403	2,040,778	1,703,028
7	Total revenue requirements	59,526,703	64,939,278	74,090,407	75,069,349
8	Revenue at Current Rates	57,360,379	57,360,379	57,360,379	57,360,379
9	Revenue Deficiency	2,166,324	7,578,899	16,730,028	17,708,970
10	Percent Increase	3.6%	11.7%	22.6%	23.6%

Company: Delta Natural Gas Company, Inc.

Question Number: PSC-FR-Tab 26

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

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)(h)(5)

A financial forecast corresponding to each of the three (3) forecasted years included in the capital construction budget supported by underlying assumptions made in projecting the results of operations and including the following information:

5. Load forecast including energy and demand (electric);

Response:

Not applicable to Delta’s Application.

Company: Delta Natural Gas Company, Inc.

Question Number: PSC-FR-Tab 27

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

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)(h)(6)

A financial forecast corresponding to each of the three (3) forecasted years included in the capital construction budget supported by underlying assumptions made in projecting the results of operations and including the following

information:

6. Access line forecast (telephone);

Response:

Not applicable to Delta’s Application.

Company: Delta Natural Gas Company, Inc.

Question Number: PSC-FR-Tab 28

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

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)(h)(7)

A financial forecast corresponding to each of the three (3) forecasted years included in the capital construction budget supported by underlying assumptions made in projecting the results of operations and including the following

information:

7. Mix of generation (electric);

Response:

Not applicable to Delta’s Application.

Company: Delta Natural Gas Company, Inc.

Question Number: PSC-FR-Tab 29

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

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)(h)(8)

A financial forecast corresponding to each of the three (3) forecasted years included in the capital construction budget supported by underlying assumptions made in projecting the results of operations and including the following

information:

8. Mix of gas supply (gas);

Response:

See attached.

	Delta Natural Gas Company					
	Mix of Gas Supply					
	Calendar Years 2024, 2025, 2026, 2027					
MMcF			**2024***	**2025**	**2026**	**2027**
Total Pipeline Purchases			3,765	3,823	3,838	3,854

*2024: 9 Months Actual, 3 Months Forecast

Company: Delta Natural Gas Company, Inc.

Question Number: PSC-FR-Tab 30

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

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)(h)(9)

A financial forecast corresponding to each of the three (3) forecasted years included in the capital construction budget supported by underlying assumptions made in projecting the results of operations and including the following

information:

9. Employee level;

Response:

Number of Employees*:	2024	2025	2026	2027
	153	149	149	149

*Based on number of full-time positions.

Company: Delta Natural Gas Company, Inc.

Question Number: PSC-FR-Tab 31

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

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)(h)(10)

A financial forecast corresponding to each of the three (3) forecasted years included in the capital construction budget supported by underlying assumptions made in projecting the results of operations and including the following

information:

10. Labor cost changes;

Response:

See attached.

Delta Natural Gas Company Inc.
Labor Cost - Years 2024-2027
Forecasted Test Period 12 ME 06/30/26
Base Period 12 ME 2/28/25

Forecast Year	Total Wages	Amount Over Previous Year	Percentage Over Previous Year
2024*	$ 12,067,825		
2025	$ 12,152,863	$ 85,038	0.7%
2026	$ 12,517,449	$ 364,586	3.0%
2027	$ 12,892,972	$ 375,523	3.0%

**** 2024 Forecast includes Jan-Aug (8 months) Actual and Sep-Dec (4 months) Budget***

Company: Delta Natural Gas Company, Inc.

Question Number: PSC-FR-Tab 32

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

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)(h)(11)

A financial forecast corresponding to each of the three (3) forecasted years included in the capital construction budget supported by underlying assumptions made in projecting the results of operations and including the following information:

11. Capital structure requirements;

Response:

See attached.

Delta Natural Gas Company, Inc.
Case No. 2024-00346
Forecasted Test Period Filing Requirements
Tab 32 – 807 KAR 5:001 Section 16(7)(h)(11)
Sponsoring Witness: John Brown

Tab 32 – 807 KAR 5:001 Section 16(7)(h)(11)
Sponsoring Witness: John Brown

Description of Filing Requirement: A financial forecast corresponding to each of the three (3) forecasted years included in the capital construction budget. The financial forecast shall be supported by the underlying assumptions made in projecting the results of operations and shall include the following information:

11. Capital structure requirements;

Response:

	8/31/2024		12/31/2024		2/28/2025		12/31/2025		6/30/2026		12/31/2026		12/31/2027		12/31/2028	
Class of Capital																
Equity	$ 87,094,442	60.37%	$ 87,931,078	53.82%	$ 90,363,465	54.57%	$ 94,665,349	52.10%	$ 98,714,181	53.51%	$ 100,676,826	53.90%	$ 102,730,477	53.90%	$ 101,779,828	52.74%
Long-term Debt	$ 53,637,600	37.18%	$ 67,248,711	41.16%	$ 67,248,711	40.61%	$ 84,500,000	46.51%	$ 84,500,000	45.80%	$ 83,000,000	44.44%	$ 81,500,000	42.76%	$ 91,124,429	47.21%
Short-term Debt	$ 3,537,732	2.45%	$ 8,212,032	5.03%	$ 7,981,717	4.82%	$ 2,529,129	1.39%	$ 1,275,295	0.69%	$ 3,107,638	1.66%	$ 6,364,100	3.34%	$ 95,744	0.05%
Total Capital	$ 144,269,774	100.0%	$ 163,391,822	100.0%	$ 165,593,894	100.0%	$ 181,694,478	100.0%	$ 184,489,476	100.0%	$ 186,784,463	100.0%	$ 190,594,578	100.0%	$ 193,000,000	100.0%

Company: Delta Natural Gas Company, Inc.

Question Number: PSC-FR-Tab 33

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)(h)(12)

A financial forecast corresponding to each of the three (3) forecasted years included in the capital construction budget supported by underlying assumptions made in projecting the results of operations and including the following information:

12. Rate base;

Response:

See attached.

Delta Natural Gas Co. Inc
Case No. 2024-00346
Forecasted Jurisdictional Rate Base - Ending Dec 31, 202X

		Ending 12/31/24	Ending 12/31/25	Ending 12/31/26	Ending 12/31/27
Total Utility Plant In Service per books		$ 348,169,818	$ 375,911,060	$ 392,519,664	$ 408,669,565
Add:	Materials & Supplies	1,284,044	1,284,044	1,322,565	1,362,242
	Prepayments, net	(121,268)	(121,268)	(124,906)	(128,653)
	Gas in Storage	2,266,771	2,266,771	2,266,771	2,266,771
	Unamortized Debt Exp per books	1,473,849	1,827,182	1,810,238	1,793,294
	Cash Working Capital Allowance	1,399,833	1,399,833	1,399,833	1,399,833
	Subtotal	$ 6,303,229	$ 6,656,563	$ 6,674,502	$ 6,693,487
Deduct:	Accumulated Depreciation	(150,336,983)	(160,452,096)	(172,274,628)	(184,915,720)
	Customer Adv for Construction	(1,152,733)	(1,152,733)	(1,187,315)	(1,222,934)
	Accum Deferred Income Taxes	(39,591,510)	(39,268,315)	(38,947,759)	(38,629,820)
	Subtotal	$ (191,081,226)	$ (200,873,145)	$ (212,409,702)	$ (224,768,474)
Rate Base		$ 163,391,822	$ 181,694,478	$ 186,784,463	$ 190,594,578

Company: Delta Natural Gas Company, Inc.

Question Number: PSC-FR-Tab 34

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

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)(h)(13)

A financial forecast corresponding to each of the three (3) forecasted years included in the capital construction budget supported by underlying assumptions made in projecting the results of operations and including the following

information:

13. Gallons of water projected to be sold (water);

Response:

Not applicable to Delta’s Application.

Company: Delta Natural Gas Company, Inc.

Question Number: PSC-FR-Tab 35

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

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)(h)(14)

A financial forecast corresponding to each of the three (3) forecasted years included in the capital construction budget supported by underlying assumptions made in projecting the results of operations and including the following information:

14. Customer forecast (gas, water);

Response:

See attached.

Customer Forecast
Forecast Period

	2027	2026	2025
Number of Customers by class:			
Residential	32,606	32,124	31,650
Commercial	4,378	4,313	4,249
Industrial	942	928	914
Farm Tap	2,961	2,917	2,874
Total	40,887	40,282	39,687

Company: Delta Natural Gas Company, Inc.

Question Number: PSC-FR-Tab 36

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

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)(h)(15)

A financial forecast corresponding to each of the three (3) forecasted years included in the capital construction budget supported by underlying assumptions made in projecting the results of operations and including the following

information:

15. Sales volume forecasts – cubic feet (gas);

Response:

See attached.

	2025	2026	2027	2028
Sales (Mcf) by Customer class:				
Residential	1,698,522	1,724,000	1,749,860	1,776,108
Commercial	659,434	669,326	679,365	689,556
Industrial	854,324	867,139	880,146	893,348
Farm Tap	232,275	235,759	239,296	242,885
Total	**3,444,555**	**3,496,223**	**3,548,667**	**3,601,897**

Company: Delta Natural Gas Company, Inc.

Question Number: PSC-FR-Tab 37

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

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)(h)(16)

A financial forecast corresponding to each of the three (3) forecasted years included in the capital construction budget supported by underlying assumptions made in projecting the results of operations and including the following information:

16. Toll and access forecast of number of calls and number of minutes (telephone);

Response:

Not applicable to Delta’s Application.

Company: Delta Natural Gas Company, Inc.

Question Number: PSC-FR-Tab 38

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

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)(h)(17)

A financial forecast corresponding to each of the three (3) forecasted years included in the capital construction budget supported by underlying assumptions made in projecting the results of operations and including the following information:

17. A detailed explanation of any other information provided;

Response:

Not applicable.

Company: Delta Natural Gas Company, Inc.

Question Number: PSC-FR-Tab 39

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

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)(i)

The most recent Federal Energy Regulatory Commission or Federal Communication Commission reports.

Response:

Neither the Federal Energy Regulatory Commission nor the Federal Communication Commission audits Delta and, therefore, no such audit reports exist.

Company: Delta Natural Gas Company, Inc.

Question Number: PSC-FR-Tab 40

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)(j)

The prospectuses of the most recent stock or bond offerings.

Response:

Delta Natural Gas Company, Inc. has not issued a prospectus since its common stock was acquired by PNG Companies LLC and Essential Utilities, Inc. Delta is attaching the most recent Prospectus and Prospectus Supplement issued by Essential Utilities, Inc. on March 1, 2024 and August 13, 2024, respectively.

Delta is also attaching its issued long-term debt notes, which are with PNG Companies LLC on November 30, 2017 and December 31, 2021, for which no prospectus were issued. The debts were approved by the Commission in Case Nos. 2017-00406 and 2021-00326 respectively.

 As filed with the Securities and Exchange Commission on February 29, 2024

Registration No. 333-_____

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
Washington, D.C. 20549

FORM S-3

REGISTRATION STATEMENT
UNDER
THE SECURITIES ACT OF 1933

Essential Utilities, Inc.

(Exact name of registrant as specified in its charter)

Pennsylvania	23-1702594
(State or other jurisdiction of incorporation or organization)	(I.R.S. Employer Identification No.)

762 W. Lancaster Avenue
Bryn Mawr, Pennsylvania 19010-3489
(610) 527-8000
(Address, including zip code, and telephone number, including area code, of registrant's principal executive offices)

Christopher P. Luning
Essential Utilities, Inc.
Executive Vice President, General Counsel
762 W. Lancaster Avenue
Bryn Mawr, Pennsylvania 19010-3489
(610) 527-8000
(Name, address, including zip code, and telephone number, including area code, of agent for service)

Copies to:

Stephen A. Jannetta Thomas P. Giblin, Jr. Morgan, Lewis & Bockius LLP 2222 Market Street Philadelphia, Pennsylvania 19103-2921 (215) 963-5000	Mary J. Mullany Ballard Spahr LLP 1735 Market Street, 51st Floor Philadelphia, Pennsylvania 19103-7599 (215) 665-8500

Approximate date of commencement of proposed sale to the public: From time to time after this Registration Statement becomes effective.

If the only securities being registered on this Form are being offered pursuant to dividend or interest reinvestment plans, please check the following box. ☐

If any of the securities being registered on this Form are to be offered on a delayed or continuous basis pursuant to Rule 415 under the Securities Act of 1933, other than securities offered only in connection with dividend or interest reinvestment plans, check the following box. ☒

If this Form is filed to register additional securities for an offering pursuant to Rule 462(b) under the Securities Act, please check the following box and list the Securities Act registration statement number of the earlier effective registration statement for the same offering. ☐

If this Form is a post-effective amendment filed pursuant to Rule 462(c) under the Securities Act, check the following box and list the Securities Act registration statement number of the earlier effective registration statement for the same offering. ☐

If this Form is a registration statement pursuant to General Instruction I.D. or a post-effective amendment thereto that shall become effective upon filing with the Commission pursuant to Rule 462(e) under the Securities Act, check the following box. ☒

If this Form is a post-effective amendment to a registration statement filed pursuant to General Instruction I.D. filed to register additional securities or additional classes of securities pursuant to Rule 413(b) under the Securities Act, check the following box. ☐

Indicate by check mark whether the registrant is a large accelerated filer, an accelerated filer, a non-accelerated filer, a smaller reporting company or an emerging growth company. See the definitions of "large accelerated filer," "accelerated filer," "smaller reporting company" and "emerging growth company" in Rule 12b-2 of the Exchange Act.

Large accelerated filer	☒	Accelerated filer	☐
Non-accelerated filer	☐	Smaller reporting company	☐
		Emerging growth company	☐

If an emerging growth company, indicate by check mark if the registrant has elected not to use the extended transition period for complying with any new or revised financial accounting standards provided pursuant to Section 7(a)(2)(B) of Securities Act. ☐

PROSPECTUS

ESSENTIAL UTILITIES, INC.

Common Stock
Preferred Stock
Common Stock Purchase Contracts
Warrants
Units
Depositary Shares
Debt Securities

Essential Utilities, Inc. may, from time to time, in one or more offerings, offer and sell common stock, preferred stock, common stock purchase contracts, warrants, units, depositary shares and debt securities. The debt securities and preferred stock may be convertible into or exchangeable or exercisable for other securities. We will provide specific terms of any offering and the offered securities in supplements to this prospectus. The prospectus supplements may also add, update or change information contained in this prospectus.

We may offer and sell these securities to or through underwriters, dealers or agents, directly to purchasers or through a combination of these methods. If an offering of securities involves any underwriters, dealers or agents, then the names of the underwriters, dealers or agents and the terms of the arrangements with such entities will be stated in an accompanying prospectus supplement.

Our common stock is listed on the New York Stock Exchange under the symbol “WTRG.” The last reported sale of the common stock on the New York Stock Exchange on February 28, 2024 was $34.81 per share. We have not yet determined whether any of the other securities that may be offered by this prospectus will be listed on any exchange, inter-dealer quotation system or over-the-counter market. If we decide to seek listing of any such securities upon issuance, an accompanying prospectus supplement will disclose the exchange, quotation system or market on which the securities will be listed.

The prospectus may not be used to sell our securities unless it is accompanied by a prospectus supplement.

Investing in our securities involves risk. Before you invest, you should carefully read and evaluate the risk factors and other information included in this prospectus and any applicable prospectus supplement, including the documents incorporated by reference. See “Risk Factors” beginning on page 4 of this prospectus.

Neither the Securities and Exchange Commission nor any state securities commission has approved or disapproved of these securities or determined if this prospectus is truthful or complete. Any representation to the contrary is a criminal offense.

The date of this prospectus is March 1, 2024.

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ABOUT THIS PROSPECTUS

This document is called a prospectus and is part of a registration statement that we filed with the Securities and Exchange Commission (SEC) using a "shelf" registration process. Under this shelf process, we may, from time to time, in one or more offering, offer and sell common stock, preferred stock, common stock purchase contracts, warrants, units, depositary shares and debt securities. This prospectus provides you with a general description of the securities we may offer. Each time we sell any securities under this prospectus, we will provide a prospectus supplement that will contain specific information about the terms of that offering and the offered securities. That prospectus supplement may include a discussion of any risk factors or other special considerations applicable to those securities. The prospectus supplement also may add, update or change information contained in this prospectus. You should read both this prospectus and the applicable prospectus supplement and the exhibits filed with our registration statement together with the additional information described below under the heading "Where You Can Find More Information" before you decide whether to invest in the securities.

The registration statement (including the exhibits) of which this prospectus is a part contains additional information about us and the securities we may offer by this prospectus. Specifically, we have filed certain legal documents that control the terms of the securities offered by this prospectus as exhibits to the registration statement. We will file certain other legal documents that will control the terms of the securities we may offer by this prospectus as exhibits to the registration statement or to reports we file with the SEC. The registration statement and the reports can be read at the SEC website or at the SEC offices mentioned under the heading "Where You Can Find More Information."

We have not authorized anyone to provide you with information different from that contained or incorporated by reference in this prospectus, any prospectus supplements or any free writing prospectus prepared by or on behalf of us or to which we have referred you. We take no responsibility for, and can provide no assurance as to the reliability of, any other information that others may give you. We are not making an offer to sell these securities in any jurisdiction where the offer or sale is not permitted. You should assume that the information appearing in this document is accurate only as of the date on the front cover of this document. Our business, financial condition, results of operations and prospects may have changed since that date.

Except as otherwise provided in this prospectus, unless the context otherwise requires, references in this prospectus to "Essential Utilities," "we", "us", "our", "Registrant" or the "Company" refer to Essential Utilities, Inc. and its direct and indirect subsidiaries. In addition, references to "Aqua Pennsylvania" refer to our wholly-owned subsidiary, Aqua Pennsylvania, Inc., and its subsidiaries, and references to "Peoples" refer to our wholly-owned subsidiaries Peoples Natural Gas Company LLC, Peoples Gas Company LLC, Peoples Gas Kentucky, Inc., and Delta Natural Gas Company Inc., and their subsidiaries.

FORWARD-LOOKING STATEMENTS

Certain statements in this prospectus, or incorporated by reference into this prospectus, are forward-looking statements within the meaning of Section 27A of the Securities Act of 1933, as amended (the "Securities Act") and Section 21E of the Securities Exchange Act of 1934, as amended (the "Exchange Act") that are made based upon, among other things, our current assumptions, expectations, plans, and beliefs concerning future events and their potential effect on us. These forward-looking statements involve risks, uncertainties and other factors, many of which are outside our control that may cause our actual results, performance or achievements to be materially different from any future results, performance or achievements expressed or implied by these forward-looking statements. In some cases you can identify forward-looking statements where statements are preceded by, followed by or include the words "believes," "expects," "estimates," "anticipates," "plans," "future," "potential,"

"probably," "predictions," "intends," "will," "continue," "in the event" or the negative of such terms or similar expressions. Forward-looking statements in this prospectus, or incorporated by reference into this prospectus, include, but are not limited to, statements regarding:

- opportunities for future acquisitions, both within and outside the water and wastewater industries, the success of pending acquisitions and the impact of future acquisitions;
- acquisition-related costs and synergies;
- the impact of decisions of governmental and regulatory bodies, including decisions to raise or lower rates and decisions regarding potential acquisitions;
- the sale of water, wastewater, and gas subsidiaries;
- the impact of conservation awareness of customers and more efficient fixtures and appliances on water and natural gas usage per customer;
- the impact of our business on the environment, and our ability to meet our environmental, social, and governance goals;
- our authority to carry on our business without unduly burdensome restrictions;
- our capability to pursue timely rate increase requests;
- the capacity of our water supplies, water facilities, wastewater facilities, and natural gas supplies and storage facilities;
- the impact of public health threats, or the measures implemented by the Company as a result of these threats;
- the impact of cybersecurity attacks or other cyber-related events;
- developments, trends and consolidation in the water, wastewater, and natural gas utility and infrastructure industries;
- the impact of changes in and compliance with governmental laws, regulations and policies, including those dealing with the environment, health and water quality, taxation, and public utility regulation;
- the development of new services and technologies by us or our competitors;
- the availability of qualified personnel;
- the condition of our assets;
- recovery of capital expenditures and expenses in rates;
- projected capital expenditures and related funding requirements;
- the availability and cost of capital financing, including impacts of increasing financing costs and interest rates;
- dividend payment projections;
- the impact of geographic diversity on our exposure to unusual weather;
- the continuation of investments in strategic ventures;
- our ability to obtain fair market value for condemned assets;
- the impact of fines and penalties;
- the impact of legal proceedings;
- general economic conditions, including inflation;

- the impairment of goodwill resulting in a non-cash charge to earnings;
- the impact of federal and/or state tax policies and the regulatory treatment of the effects of those policies; and
- the amount of income tax deductions for qualifying utility asset improvements and the Internal Revenue Service's ultimate acceptance of the deduction methodology.

Because forward-looking statements involve risks and uncertainties, there are important factors that could cause actual results to differ materially from those expressed or implied by these forward-looking statements, including but not limited to:

- the success in the closing of, and the profitability of future acquisitions;
- changes in general economic, business, credit and financial market conditions;
- our ability to manage the expansion of our business;
- changes in environmental conditions, including the effects of climate change;
- our ability to integrate and otherwise realize all of the anticipated benefits of businesses, technologies or services which we may acquire;
- the decisions of governmental and regulatory bodies, including decisions on regulatory filings, including rate increase requests and decisions regarding potential acquisitions;
- our ability to file rate cases on a timely basis to minimize regulatory lag;
- the impact of inflation on our business and on our customers;
- abnormal weather conditions, including those that result in water use restrictions or reduced or elevated natural gas consumption;
- the seasonality of our business;
- our ability to treat and supply water or collect and treat wastewater;
- our ability to source sufficient natural gas to meet customer demand in a timely manner;
- the continuous and reliable operation of our information technology systems, including the impact of cybersecurity attacks or other cyber-related events, and risks associated with new systems implementation or integration;
- impacts from public health threats, including on consumption, usage, supply chain, and collections;
- changes in governmental laws, regulations and policies, including those dealing with taxation, the environment, health and water quality, and public utility regulation;
- the extent to which we are able to develop and market new and improved services;
- the effect of the loss of major customers;
- our ability to retain the services of key personnel and to hire qualified personnel as we expand;
- labor disputes;
- increasing difficulties in obtaining insurance and increased cost of insurance;
- cost overruns relating to improvements to, or the expansion of, our operations;
- inflation in the costs of goods and services;
- the effect of natural gas price volatility, including the potential impact of high commodity prices on usage or rate case outcomes;

- civil disturbance or terroristic threats or acts;
- changes to the rules or our assumptions underlying our determination of what qualifies for an income tax deduction for qualifying utility asset improvements;
- changes in, or unanticipated, capital requirements;
- changes in our credit rating or the market price of our common stock;
- changes in valuation of strategic ventures;
- changes in accounting pronouncements;
- litigation and claims; and
- restrictions on our subsidiaries' ability to make dividends and other distributions.

Given these risks and uncertainties, you should not place undue reliance on any forward-looking statements. You should read this prospectus and the documents that we incorporate by reference into this prospectus completely and with the understanding that our actual future results, performance and achievements may be materially different from what we expect. These forward-looking statements represent assumptions, expectations, plans and beliefs only as of the date of this prospectus, the date of the document containing the applicable statement or the date specified in such statement, as applicable. Except for our ongoing obligations to disclose certain information under the federal securities laws, we are not obligated, and assume no obligation, to update these forward-looking statements, even though our situation may change in the future. For further information or other factors which could affect our financial results and such forward-looking statements, see "Risk Factors." We qualify all of our forward-looking statements by these cautionary statements.

ESSENTIAL UTILITIES, INC.

Essential Utilities, Inc. is a Pennsylvania corporation and the holding company for regulated utilities providing water, wastewater or natural gas services to an estimated 5.5 million people in Pennsylvania, Ohio, Texas, Illinois, North Carolina, New Jersey, Indiana, Virginia, and Kentucky under the Aqua and Peoples brands.

Our principal executive office is located at 762 W. Lancaster Avenue, Bryn Mawr, Pennsylvania 19010-3489, and our telephone number is 610-527-8000. Our website may be accessed at www.essential.co. The references to our website and the SEC's website are intended to be inactive textual references only, and the contents of those websites are not incorporated by reference herein and should not be considered part of this prospectus.

RISK FACTORS

Investing in our securities involves risks. Please see the risk factors described under the section captioned "Risk Factors" in our Annual Report on Form 10-K for the year ended December 31, 2023, as such risk factors may be updated from time to time in filings we make with the SEC subsequent to the date hereof. Before making an investment decision, you should carefully consider these risk factors, together with all other information contained in or incorporated by reference into this prospectus or any applicable prospectus supplement (which includes information contained in certain filings we make with the SEC subsequent to the date hereof as set forth in the section below captioned "Where You Can Find More Information"). Please also refer to the section above captioned "Forward-Looking Statements."

USE OF PROCEEDS

Unless we otherwise specify in the applicable prospectus supplement, we intend to use the net proceeds from the sale of the securities we may offer by this prospectus to fund our capital expenditures, to provide capital for our growth strategy, which includes potential future acquisitions of municipally owned and investor-owned water and wastewater systems, regulated utilities and infrastructure projects, and market-based activities complementary to

our regulated business, to fund the integration of any businesses that we acquire into our existing business, and to purchase and maintain plant equipment, as well as for working capital and other general corporate purposes. Our management will have broad discretion in the allocation of net proceeds from the sale of any securities sold by us.

DESCRIPTION OF CAPITAL STOCK

As of February 23, 2024, our authorized capital stock was 601,770,819 shares, consisting of:

- 600,000,000 shares of common stock, par value $0.50 per share, of which 273,298,409 shares were outstanding; and
- 1,770,819 shares of preferred stock, par value $1.00 per share, of which no shares were outstanding.

The following summary of certain terms of our common stock and preferred stock is qualified in its entirety by the provisions of our Amended and Restated Articles of Incorporation and Amended and Restated Bylaws, each of which is incorporated by reference as an exhibit to the registration statement of which this prospectus constitutes a part.

Common Stock

This section describes the general terms of our common stock. For more detailed information, you should refer to our articles of incorporation and bylaws, including any amendments thereto, copies of which have been filed with the SEC. These documents are incorporated by reference into this prospectus.

Voting Rights

Holders of our common stock are entitled to one vote for each share held by them at all meetings of the shareholders and are not entitled to cumulate their votes for the election of directors.

Dividend Rights and Limitations

Holders of our common stock may receive dividends when declared by our board of directors. Because we are a holding company, the funds we use to pay any dividends on our common stock are derived predominantly from the dividends that we receive from our direct and indirect subsidiaries. Therefore, our ability to pay dividends to holders of our common stock depends upon the subsidiaries' earnings, financial condition and ability to pay dividends. Most of our subsidiaries are subject to regulation by state utility commissions and the amounts of their earnings and dividends are affected by the manner in which they are regulated. In addition, they are subject to restrictions on the payment of dividends contained in their various debt agreements. Under the most restrictive debt agreements, the amount available for payment of dividends to us as of December 31, 2023 was approximately $2,393,249,000 of Aqua Pennsylvania's retained earnings and $335,892,000 of the retained earnings of certain other subsidiaries. Payment of dividends on common stock is also subject to the preferential rights of the holders of any outstanding preferred stock.

Liquidation Rights

In the event that we liquidate, dissolve or wind-up, the holders of our common stock are entitled to share ratably in all of the assets that remain after we pay our liabilities. This right is subject, however, to the prior distribution rights of any outstanding preferred stock.

Listing

Our common stock is listed on the New York Stock Exchange, or NYSE, under the symbol "WTRG."

Preferred Stock

Our board of directors has the authority, from time to time and without further action by our shareholders, to divide our unissued capital stock into one or more classes and one or more series within any class and to make determinations of the designation and number of shares of any class or series and determinations of the voting rights, preferences, limitations and special rights, if any, of the shares of any class or series. The rights, preferences, limitations and special rights of different classes of capital stock may differ with respect to dividend rates, amounts payable on liquidation, voting rights, conversion rights, redemption provisions, sinking fund provisions and other matters. The rights, preferences, privileges and restrictions of each series may be fixed by the designations of that series set forth in either a restated version of our articles of incorporation or a certificate of designations relating to that series, which will be filed with the SEC as an exhibit to or incorporated by reference in the registration statement of which this prospectus constitutes a part.

The issuance of preferred stock may be perceived by some as possibly having the effect of delaying, deferring or preventing a change of control of us without further action by our shareholders. The issuance of preferred stock with voting and conversion rights may also adversely affect the voting power of the holders of our common stock. In certain circumstances, an issuance of preferred stock could possibly have the effect of decreasing the market price of our common stock.
Whenever preferred stock is to be sold pursuant to this prospectus, we will file a prospectus supplement relating to that sale which will specify:

- the number of shares in the series of preferred stock;
- the designation for the series of preferred stock by number, letter or title that will distinguish the series from any other series of preferred stock;
- the dividend rate, if any, and whether dividends on that series of preferred stock will be cumulative, noncumulative or partially cumulative;
- the voting rights of that series of preferred stock, if any;
- any conversion provisions applicable to that series of preferred stock;
- any redemption or sinking fund provisions applicable to that series of preferred stock;
- any preemptive rights provisions applicable to that series of preferred stock;
- the liquidation preference per share of that series of preferred stock; and
- the terms of any other preferences or rights, if any, applicable to that series of preferred stock.

Anti-Takeover Provisions

Pennsylvania State Law Provisions

Under Section 1712 of the Pennsylvania Business Corporation Law of 1988, as amended, or the PBCL, which is applicable to us, directors stand in a fiduciary relation to their corporation and, as such, are required to perform their duties in good faith, in a manner they reasonably believe to be in the best interests of the corporation and with such care, including reasonable inquiry, skill and diligence, as a person of ordinary prudence would use under similar circumstances. Under Section 1715 of the PBCL, in discharging their duties, directors may, in considering the best interests of their corporation, consider various constituencies, including, shareholders, employees, suppliers, customers and creditors of the corporation, and upon communities in which offices or other establishments of the corporation are located. Directors are not required to give prominent consideration to the interests of any particular constituency. Absent a breach of fiduciary duty, a lack of good faith or self-dealing, any act of the board of directors, a committee thereof or an individual director is presumed to be in the best

interests of the corporation. Actions by directors relating to an acquisition or potential acquisition of control of the corporation are not subject to any greater obligation to justify, or higher burden of proof, than is applied to any other acts of directors. The PBCL expressly provides that the fiduciary duty of directors does not require them to (i) redeem or otherwise render inapplicable outstanding rights issued under any shareholder rights plan; (ii) render inapplicable the anti-takeover statutes set forth in Chapter 25 of the PBCL (described below); or (iii) take any action solely because of the effect it may have on a proposed acquisition or the consideration to be received by shareholders in such a transaction. In addition, Section 2513 of the PBCL specifically validates shareholder rights plans, or "poison pills," and the discriminatory dilution provisions contained in such plans.

Chapter 25 of the PBCL contains several anti-takeover statutes applicable to publicly-traded corporations. Corporations may opt-out of such anti-takeover statutes under certain circumstances. We have not opted-out of any of such statutes.

Section 2538 of Subchapter 25D of the PBCL requires certain transactions with an "interested shareholder" to be approved by a majority of disinterested shareholders. "Interested shareholder" is defined broadly to include any shareholder who is a party to the transaction or who is treated differently than other shareholders and affiliates of the interested shareholder.

Subchapter 25E of the PBCL requires a person or group of persons acting in concert which acquires 20% or more of the voting shares of the corporation to offer to purchase the shares of any other shareholder at "fair value." "Fair value" means the value not less than the highest price paid per share by the controlling person or group during the 90-day period prior to the control transaction, plus a control premium. Among other exceptions, Subchapter 25E does not apply to shares acquired directly from the corporation in a transaction exempt from the registration requirements of the Securities Act, or to a one-step merger.
Subchapter 25F of the PBCL generally establishes a 5-year moratorium on a "business combination" with an "interested shareholder." "Interested shareholder" is defined generally to be any beneficial owner of 20% or more of the corporation's voting stock or an affiliate or associate of the corporation that at any time within the prior five-year period was a beneficial owner of 20% or more of the corporation's voting stock. "Business combination" is defined broadly to include mergers, consolidations, asset sales and certain self-dealing transactions. Certain restrictions apply to business combination following the 5-year period. Among other exceptions, Subchapter 25F will be rendered inapplicable if the board of directors approves the proposed business combination, or approves the interested shareholder's acquisition of 20% of the voting shares, in either case prior to the date on which the shareholder first becomes an interested shareholder.

Subchapter 25G of the PBCL provides that "control shares" lose voting rights unless such rights are restored by the affirmative vote of a majority of (i) the disinterested shares (generally, shares held by persons other than the acquiror, executive officers of the corporation and certain employee stock plans) and (ii) the outstanding voting shares of the corporation. "Control shares" are defined as shares which, upon acquisition, will result in a person or group acquiring for the first time voting control over (a) 20%, (b) 33 1/3% or (c) 50% or more of the outstanding shares, together with shares acquired within 180 days of attaining the applicable threshold and shares purchased with the intention of attaining such threshold. A corporation may redeem control shares if the acquiring person does not request restoration of voting rights as permitted by Subchapter 25G. Among other exceptions, Subchapter 25G does not apply to a merger, consolidation or a share exchange if the corporation is a party to the transaction agreement.

Subchapter 25H of the PBCL provides in certain circumstances for the recovery by the corporation of profits realized from the sale of its stock by a controlling person or group if the sale occurs within 18 months after the controlling person or group became a controlling person or group, and the stock was acquired during such 18-month period or within 24 months before such period. A controlling person or group is a person or group that has acquired, offered to acquire, or publicly disclosed an intention to acquire 20% or more of the voting shares of the corporation or a person or group that has otherwise publicly disclosed or caused to be disclosed that it may

seek to acquire control of the corporation through any means. Among other exceptions, Subchapter 25H does not apply to transactions approved by both the board of directors and the shareholders prior to the acquisition or distribution, as appropriate.

Subchapter 25I of the PBCL mandates severance compensation for eligible employees who are terminated within 24 months after the approval of a control-share acquisition. Eligible employees generally are all employees employed in Pennsylvania for at least two years prior to the control-share approval. Severance equals the weekly compensation of the employee multiplied by the employee's years of service (up to 26 years), less payments made due to the termination.

Subchapter 25J of the PBCL requires the continuation of certain labor contracts relating to business operations owned at the time of a control-share approval.

Articles of Incorporation and Bylaw Provisions

Certain provisions of our articles of incorporation and bylaws may have the effect of discouraging unilateral tender offers or other attempts to take over and acquire our business. These provisions might discourage some potentially interested purchaser from attempting a unilateral takeover bid for us on terms which some shareholders might favor. Our articles of incorporation require that certain fundamental transactions must be approved by the holders of 75% of the outstanding shares of our capital stock entitled to vote on the matter unless at least a majority of the members of the board of directors has approved the transaction, in which case the required shareholder approval will be the minimum approval required by applicable law. The fundamental transactions that are subject to this provision are those transactions that require approval by shareholders under applicable law or the articles of incorporation. These transactions include certain amendments of our articles of incorporation or bylaws, certain sales or other dispositions of our assets, certain issuances of our capital stock, or certain transactions involving our merger, consolidation, division, reorganization, dissolution, liquidation or winding up. Our articles of incorporation and bylaws provide that:

- a special meeting of shareholders may only be called by the chairman, the president, the board of directors or shareholders entitled to cast a majority of the votes which all shareholders are entitled to cast at the particular meeting;
- nominations for election of directors may be made by any shareholder entitled to vote for election of directors if the name of the nominee and certain information relating to the nominee is filed with our corporate secretary not less than 14 days nor more than 50 days before any meeting of shareholders to elect directors; and
- certain advance notice procedures must be met for shareholder proposals to be made at annual meetings of shareholders. These advance notice procedures generally require a notice to be delivered not less than 90 days nor more than 120 days before the anniversary date of the immediately preceding annual meeting of shareholders.

Transfer Agent and Registrar

The transfer agent and registrar for our common stock is Computershare Trust Company, N.A.

DESCRIPTION OF COMMON STOCK PURCHASE CONTRACTS

We may issue stock purchase contracts, representing contracts entitling or obligating holders to purchase from us, and us to sell to the holders, a specified number of shares or amount of common stock at a future date or dates. The price per share of common stock may be fixed at the time each contract is issued or may be determined by reference to a specific formula set forth in the contract. Each common stock purchase contract may be issued separately or as a part of a unit, each consisting of a common stock purchase contract and, as security for the holder's obligation to purchase the common stock under the contract, the following:

- our senior debt securities or subordinated debt securities described under "Description of Debt Securities;"
- debt obligations of third parties, including U.S. Treasury securities;
- any other asset as security described in the applicable prospectus supplement; or
- any combination of the foregoing.

Each common stock purchase contract may require us to make periodic payments to the holder of the unit or vice versa, and such payments may be unsecured or prefunded on some basis discussed in the applicable prospectus supplement. Each common stock purchase contract may require holders to secure their obligations thereunder in a specified manner and, in certain circumstances, we may deliver a newly issued prepaid common stock purchase contract, which is referred to as a "prepaid security," upon release to a holder of any collateral securing such holder's obligations under the original contract.

The applicable prospectus supplement will describe the terms of any common stock purchase contract and, if applicable, prepaid security. The description in the prospectus supplement will not purport to be complete and will be qualified in its entirety by reference to the contracts, the collateral arrangements and depositary arrangements, if applicable, relating to such contracts and, if applicable, the prepaid securities and the documents pursuant to which such prepaid securities will be issued. The applicable prospectus supplement will also describe the material United States federal income tax considerations applicable to the common stock purchase contracts.

DESCRIPTION OF WARRANTS

General

The following summary of certain provisions of the warrants does not purport to be complete and is subject to, and qualified in its entirety by reference to, the provisions of the warrant agreement that will be filed with the SEC in connection with the offering of such warrants.

We may issue warrants for the purchase of debt securities, preferred stock or common stock. Warrants may be issued independently or together with debt securities, preferred stock or common stock offered by any prospectus supplement and may be attached to or separate from any such offered securities. Each series of warrants will be issued under a separate warrant agreement to be entered into between the Company and a bank or trust company, as warrant agent. The warrant agent will act solely as the Company's agent in connection with the warrants and will not assume any obligation or relationship of agency or trust for or with any holders or beneficial owners of warrants.

Debt Warrants

The prospectus supplement relating to a particular issue of debt warrants will describe the terms of such debt warrants, including the following: (a) the title of such debt warrants; (b) the offering price for such debt warrants, if any; (c) the aggregate number of such debt warrants; (d) the designation and terms of the debt securities

purchasable upon exercise of such debt warrants; (e) if applicable, the designation and terms of the debt securities with which such debt warrants are issued and the number of such debt warrants issued with each such debt security; (f) if applicable, the date from and after which such debt warrants and any debt securities issued therewith will be separately transferable; (g) the principal amount of debt securities purchasable upon exercise of a debt warrant and the price at which such principal amount of debt securities may be purchased upon exercise (which price may be payable in cash, securities, or other property); (h) the date on which the right to exercise such debt warrants shall commence and the date on which such right shall expire; (i) if applicable, the minimum or maximum amount of such debt warrants that may be exercised at any one time; (j) whether the debt warrants represented by the debt warrant certificates or debt securities that may be issued upon exercise of the debt warrants will be issued in registered or bearer form; (k) information with respect to book-entry procedures, if any; (1) the currency or currency units in which the offering price, if any, and the exercise price are payable; (m) if applicable, a discussion of material United States federal income tax considerations; (n) the anti-dilution provisions of such debt warrants, if any; (o) the redemption or call provisions, if any, applicable to such debt warrants; (p) any provisions for changes to or adjustments in the exercise price for the debt warrants and (q) any additional terms of such debt warrants, including terms, procedures, and limitations relating to the exchange and exercise of such debt warrants.

Stock Warrants

The prospectus supplement relating to any particular issue of preferred stock warrants or common stock warrants will describe the terms of such warrants, including the following: (a) the title of such warrants; (b) the offering price for such warrants, if any; (c) the aggregate number of such warrants; (d) the designation and terms of the common stock or preferred stock purchasable upon exercise of such warrants; (e) if applicable, the designation and terms of the offered securities with which such warrants are issued and the number of such warrants issued with each such offered security; (f) if applicable, the date from and after which such warrants and any offered securities issued therewith will be separately transferable; (g) the number of shares of common stock or preferred stock purchasable upon exercise of a warrant and the price at which such shares may be purchased upon exercise; (h) the date on which the right to exercise such warrants shall commence and the date on which such right shall expire; (i) if applicable, the minimum or maximum amount of such warrants that may be exercised at any one time; (j) the currency or currency units in which the offering price, if any, and the exercise price are payable, (k) if applicable, a discussion of material United States federal income tax considerations; (I) the anti-dilution provisions of such warrants, if any; (m) the redemption or call provisions, if any, applicable to such warrants; (m) any provisions for changes to or adjustments in the exercise price for the stock warrants and (n) any additional terms of such warrants, including terms, procedures and limitations relating to the exchange and exercise of such warrants.

DESCRIPTION OF UNITS

We may, from time to time, issue units comprised of one or more of the other securities that may be offered under this prospectus, in any combination. Each unit will be issued so that the holder of the unit is also the holder of each security included in the unit. Thus, the holder of a unit will have the rights and obligations of a holder of each included security. The unit agreement under which a unit is issued may provide that the securities included in the unit may not be held or transferred separately at any time, or at any time before a specified date.

The applicable prospectus supplement will describe the terms of any unit. The description in the prospectus supplement will not purport to be complete and will be qualified in its entirety by reference to units, the collateral arrangements and depositary arrangements, if applicable, relating to such units and, if applicable, the prepaid securities and the documents pursuant to which such prepaid securities will be issued. The applicable prospectus supplement will also describe the material United States federal income tax considerations applicable to the units.

DESCRIPTION OF DEPOSITORY SHARES

We may, at our option, offer fractional shares of our preferred stock, rather than whole shares of our preferred stock. In the event we do so, we will issue receipts for depositary shares, each of which will represent a fraction (to be set forth in the prospectus supplement relating to offering of the depositary shares) of a share of the related series of preferred stock.

The shares of our preferred stock represented by depositary shares will be deposited under a deposit agreement between us and a bank or trust company selected by us having its principal office in the United States and that meets certain other requirements. Subject to the terms of the deposit agreement, each owner of a depositary share will be entitled, in proportion to the applicable fraction of a share of preferred stock, represented by the depositary share to all of the rights and preferences of the preferred stock represented by the depositary shares (including dividend, voting, redemption, conversion and liquidation rights).

The above description of depositary shares is only a summary, is not complete and is subject to, and is qualified in its entirety by the description in the applicable prospectus supplement and the provisions of the deposit agreement, which will contain the form of depository receipt. A copy of the deposit agreement will be filed with the SEC as an exhibit to or incorporated by reference in the registration statement of which this prospectus is a part.

DESCRIPTION OF DEBT SECURITIES

Please note that in this section entitled “Description of Debt Securities,” references to “we,” “us,” “ours” or “our” refer only to Essential Utilities, Inc. and not to its consolidated subsidiaries. Also, in this section, references to “holders” mean those who own debt securities registered in their own names, on the books that we maintain or the trustee maintains for this purpose, and not those who own beneficial interests in debt securities registered in street name or in debt securities issued in book-entry form through one or more depositaries. Owners of beneficial interests in the debt securities should read the section below entitled “Book-Entry Procedures and Settlement.”

General

The debt securities offered by this prospectus will be our unsecured obligations, except as otherwise set forth in an accompanying prospectus supplement, and will be either senior or subordinated debt. We will issue senior debt securities under an Indenture dated as of April 23, 2019, between the Company and U.S. Bank Trust Company, National Association, as successor trustee (as amended and supplemented to date, the “senior debt indenture”). We will issue subordinated debt under a subordinated debt indenture. We sometimes refer to the senior debt indenture and the subordinated debt indenture, individually, as an indenture and, collectively, as the indentures. We have filed the senior debt indenture and a form of the subordinated debt indenture with the SEC as exhibits to the registration statement of which this prospectus forms a part. You can obtain copies of the indentures by following the directions outlined in “Where You Can Find More Information,” or by contacting the applicable indenture trustee.

A form of each debt security, reflecting the particular terms and provisions of a series of offered debt securities, will be filed with the SEC at the time of the offering and incorporated by reference as exhibits to the registration statement of which this prospectus forms a part.

The following briefly summarizes certain material provisions that may be included in the indentures. Other terms, including pricing and related terms, will be disclosed for a particular issuance in an accompanying prospectus supplement. You should read the more detailed provisions of the applicable indenture, including the defined terms, for provisions that may be important to you. You should also read the particular terms of a series of debt securities, which will be described in more detail in an accompanying prospectus supplement. So that you may easily locate the more detailed provisions, the numbers in parentheses below refer to sections in the applicable

indenture are referred to, such sections or defined terms are incorporated into this prospectus by reference, and the statement in this prospectus is qualified by that reference.

The trustee under each indenture will be determined at the time of issuance of debt securities, and the name of the trustee will be provided in an accompanying prospectus supplement.

The indentures provide that our senior or subordinated debt securities may be issued in one or more series, with different terms, in each case as we authorize from time to time. We also have the right to "reopen" a previous issue of a series of debt securities by issuing additional debt securities of such series without the consent of the holders of debt securities of the series being reopened or any other series. Any additional debt securities of the series being reopened will have the same ranking, interest rate, maturity and other terms as the previously issued debt securities of that series. These additional debt securities, together with the previously issued debt securities of that series, will constitute a single series of debt securities under the terms of the applicable indenture.

Types of Debt Securities

We may issue fixed or floating rate debt securities. Fixed rate debt securities will bear interest at a fixed rate described in the prospectus supplement. This type includes zero coupon debt securities, which bear no interest and are often issued at a price lower than the principal amount. United States federal income tax consequences and other special considerations applicable to any debt securities issued at a discount will be described in the applicable prospectus supplement.

Upon the request of the holder of any floating rate debt security, the calculation agent will provide the interest rate then in effect for that debt security, and, if determined, the interest rate that will become effective on the next interest reset date. The calculation agent's determination of any interest rate, and its calculation of the amount of interest for any interest period, will be final and binding in the absence of manifest error.

In determining the base rate that applies to a floating rate debt security during a particular interest period, the calculation agent may obtain rate quotes from various banks or dealers active in the relevant market, as described in the prospectus supplement. Those reference banks and dealers may include the calculation agent itself and its affiliates, as well as any underwriter, dealer or agent participating in the distribution of the relevant floating rate debt securities and its affiliates.

Information in the Prospectus Supplement

The prospectus supplement for any offered series of debt securities will describe the following terms, as applicable:

- the title;
- whether the debt is senior or subordinated;
- whether the debt securities are secured or unsecured and, if secured, the collateral securing the debt;
- the total principal amount offered;
- the percentage of the principal amount at which the debt securities will be sold and, if applicable, the method of determining the price;
- the maturity date or dates;
- whether the debt securities are fixed rate debt securities or floating rate debt securities;
- if the debt securities are fixed rate debt securities, the yearly rate at which the debt security will bear interest, if any, and the interest payment dates;

- if the debt security is an original issue discount debt security, the yield to maturity;
- if the debt securities are floating rate debt securities, the interest rate basis; any applicable index currency or maturity, spread or spread multiplier or initial, maximum or minimum rate; the interest reset, determination, calculation and payment dates, and the day count used to calculate interest payments for any period;
- the date or dates from which any interest will accrue, or how such date or dates will be determined, and the interest payment dates and any related record dates;
- if other than in U.S. dollars, the currency or currency unit in which payment will be made;
- the denominations in which the currency or currency unit of the securities will be issuable if other than denominations of $1,000 and integral multiples thereof;
- the terms and conditions on which the debt securities may be redeemed at our option;
- any obligation we may have to redeem, purchase or repay the debt securities at the option of a holder upon the happening of any event and the terms and conditions of redemption, purchase or repayment;
- the names and duties of the trustee and any co-trustees, depositaries, authenticating agents, calculation agents, paying agents, transfer agents or registrars for the debt securities;
- any material provisions of the applicable indenture described in this prospectus that do not apply to the debt securities;
- a discussion of United States federal income tax, accounting and special considerations, procedures and limitations with respect to the debt securities;
- whether and under what circumstances we will pay additional amounts to holders in respect of any tax assessment or government charge, and, if so, whether we will have the option to redeem the debt securities rather than pay such additional amounts; and
- any other specific terms of the debt securities that are consistent with the provisions of the indenture.

The terms on which a series of debt securities may be convertible into or exchangeable for other of our securities or any other entity will be set forth in the prospectus supplement relating to such series. Such terms will include provisions as to whether conversion or exchange is mandatory, at the option of the holder or at our option. The terms may include provisions pursuant to which the number of other securities to be received by the holders of such series of debt securities may be adjusted.

We will issue the debt securities only in registered form. As currently anticipated, debt securities of a series will trade in book-entry form, and global notes will be issued in physical (paper) form, as described below under “Book-Entry Procedures and Settlement.” Unless otherwise provided in the accompanying prospectus supplement, we will issue debt securities denominated in U.S. dollars and only in denominations of $1,000 and integral multiples thereof.

The prospectus supplement relating to offered debt securities denominated in a foreign or composite currency will specify the denomination of the offered debt securities.

The debt securities may be presented for exchange, and debt securities other than a global security may be presented for registration of transfer, at the principal corporate trust office of the trustee named in the applicable prospectus supplement. Holders will not have to pay any service charge for any registration of transfer or exchange of debt securities, but we may require payment of a sum sufficient to cover any tax or other governmental charge payable in connection with such registration of transfer (Section 3.05).

Payment and Paying Agents

Distributions on the debt securities other than those represented by global notes will be made in the designated currency against surrender of the debt securities at the principal corporate trust office of the trustee named in the applicable prospectus supplement. Payment will be made to the registered holder at the close of business on the record date for such payment. Interest payments will be made at the principal corporate trust office of the trustee named in the applicable prospectus supplement, or by a check mailed to the holder at his registered address. Payments in any other manner will be specified in the applicable prospectus supplement.

Calculation Agents

Calculations relating to floating rate debt securities and indexed debt securities will be made by the calculation agent, an institution that we appoint as our agent for this purpose. We may appoint one of our affiliates as calculation agent. We may appoint a different institution to serve as calculation agent from time to time after the original issue date of the debt security without your consent and without notifying you of the change. The initial calculation agent will be identified in the applicable prospectus supplement.

Senior Debt

We may issue senior debt securities under the senior debt indenture. Senior debt will constitute our unsecured and unsubordinated obligations and will rank on a basis equal in priority with all our other unsecured and unsubordinated debt.

Subordinated Debt

We may issue subordinated debt securities under the subordinated debt indenture. Subordinated debt will constitute our unsecured and subordinated obligations and will be junior in right of payment to our senior debt (including senior debt securities), which is defined as “senior indebtedness” in the subordinated debt indenture (Section 16.01 of the subordinated debt indenture).

If we default in the payment of any principal of, or premium, if any, or interest on any senior debt when it becomes due and payable after any applicable grace period, then, unless and until the default is cured or waived or ceases to exist, we cannot make a payment on account of or redeem or otherwise acquire the subordinated debt securities (Section 16.04 of the subordinated debt indenture).

If there is any insolvency, bankruptcy, liquidation or other similar proceeding relating to us or our property, then all senior debt must be paid in full before any payment may be made to any holders of subordinated debt securities (Section 16.02 of the subordinated debt indenture).

Furthermore, if we default in the payment of the principal of and accrued interest on any subordinated debt securities that is declared due and payable upon an event of default under the subordinated debt indenture, holders of all our senior debt will first be entitled to receive payment in full in cash before holders of such subordinated debt can receive any payments (Section 16.03 of the subordinated debt indenture).

Except as may be otherwise set forth in an accompanying prospectus supplement, senior debt means:

- the principal, premium, if any, and interest in respect of indebtedness for money borrowed and indebtedness evidenced by securities, notes, debentures, bonds or other similar instruments issued, including, as to us, the senior debt securities;
- all capitalized lease obligations;

- all obligations representing the deferred purchase price of property; and
- all deferrals, renewals, extensions and refundings of obligations of the type referred to above (Section 1.01 of the subordinated debt indenture).

However, senior debt does not include:

- the subordinated debt securities (Section 16.01 of the subordinated debt indenture);
- any indebtedness that by its terms is subordinated to, or ranks in priority on an equal basis with, subordinated debt securities (Section 1.01 of the subordinated debt indenture); and
- items of indebtedness (other than capitalized lease obligations) that would not appear as liabilities on a balance sheet prepared in accordance with accounting principles generally accepted in the United States of America.

Covenants

The accompanying prospectus supplement will contain any covenants applicable to the debt securities.

Modification of the Indentures

The indentures will provide that we and the relevant trustee may enter into supplemental indentures to establish the form and terms of any new series of debt securities without obtaining the consent of any holder of debt securities (Section 9.01).

We and the trustee may, with the consent of the holders of at least a majority in aggregate outstanding principal amount of the debt securities of a series, modify the applicable indenture or the rights of the holders of the securities of such series (Section 9.02).

No such modification may, without the consent of each holder of an affected security:

- extend the fixed maturity of any such security;
- reduce the rate or change the time of payment of interest on such security;
- reduce the principal amount of such securities or the premium, if any, on such security;
- change any obligation of ours to pay additional amounts with respect to such security;
- reduce the amount of the principal payable on acceleration of such security if issued originally at a discount;
- adversely affect the right of repayment or repurchase of such security at the option of the holder;
- reduce or postpone any sinking fund or similar provision with respect to such security;
- change the currency or currency unit in which such security is payable or the right of selection thereof;
- impair the right to sue for the enforcement of any payment with respect to such security on or after the maturity of such security;
- reduce the percentage of the aggregate outstanding principal amount of debt securities of the series referred to above whose holders need to consent to the modification or a waiver without the consent of such holders; or
- change any obligation of ours with respect to such security to maintain an office or agency.

Defaults

Except as may be otherwise set forth in an accompanying prospectus supplement, each indenture will provide that events of default regarding any series of debt securities will be:

- our failure to pay for 30 days required interest on any debt security of such series;
- our failure to pay principal or premium, if any, on any debt security of such series when due;
- our failure to make any required scheduled installment payment for 30 days on debt securities of such series;
- our failure to perform for 90 days after notice any other covenant in the relevant indenture other than a covenant included in the relevant indenture solely for the benefit of a series of debt securities other than such series; and
- certain events of bankruptcy or insolvency, whether voluntary or not (Section 5.01).

Except as may be otherwise set forth in an accompanying prospectus supplement, if an event of default regarding debt securities of any series issued under the indentures should occur and be continuing, either the trustee or the holders of 25% in the principal amount of outstanding debt securities of such series may declare each debt security of that series due and payable (Section 5.02). We may be required to file annually with the trustee a statement of an officer as to the fulfillment by us of our obligations under the indenture during the preceding year.

No event of default regarding one series of debt securities issued under an indenture is necessarily an event of default regarding any other series of debt securities.
Holders of a majority in aggregate principal amount of the outstanding debt securities of any series will be entitled to control certain actions of the trustee under the indentures and to waive past defaults regarding such series (Sections 5.12 and 5.13). The holders of debt securities generally will not be able to require the trustee to take any action, unless one or more of such holders provides to the trustee reasonable security or indemnity (Section 6.02).

If an event of default occurs and is continuing regarding a series of debt securities, the trustee may use any sums that it holds under the relevant indenture for its own reasonable compensation and expenses incurred prior to paying the holders of debt securities of such series (Section 5.06).

Before any holder of any series of debt securities may institute action for any remedy, except payment on such holder’s debt security when due, the holders of not less than 25% in principal amount of the debt securities of that series outstanding must request the trustee to take action. Holders must also offer and give the satisfactory security and indemnity against liabilities incurred by the trustee for taking such action (Section 5.07).

Defeasance

Except as may otherwise be set forth in an accompanying prospectus supplement, after we have deposited with the trustee, cash or government securities, in trust for the benefit of the holders sufficient to pay the principal of, premium, if any, and interest on the debt securities of such series when due, and satisfied certain other conditions, including receipt of an opinion of counsel that holders will not recognize taxable gain or loss for United States federal income tax purposes, then:

- we will be deemed to have paid and satisfied our obligations on all outstanding debt securities of such series, which is known as defeasance and discharge (Section 14.02); or
- we will cease to be under any obligation, other than to pay when due the principal of, premium, if any, and interest on such debt securities, relating to the debt securities of such series, which is known as covenant defeasance (Section 14.03).

When there is a defeasance and discharge, the applicable indenture will no longer govern the debt securities of such series, we will no longer be liable for payments required by the terms of the debt securities of such series and the holders of such debt securities will be entitled only to the deposited funds. When there is a covenant defeasance, however, we will continue to be obligated to make payments when due if the deposited funds are not sufficient.

Governing Law

Unless otherwise stated in the prospectus supplement, the debt securities and the indentures will be governed by New York law (Section 1.12).

Concerning the Trustee Under the Indentures

We may have banking and other business relationships with the trustee named in the prospectus supplement, or any subsequent trustee, in the ordinary course of business.

Form, Exchange and Transfer

We will issue debt securities only in registered form; no debt securities will be issued in bearer form (Section 2.03). We will issue each debt security in book-entry form only, unless otherwise specified in the applicable prospectus supplement. We will issue any common stock issuable upon conversion of any debt security being offered in both certificated and book-entry form, unless otherwise specified in the applicable prospectus supplement. Debt securities in book-entry form will be represented by a global security registered in the name of a depositary, which will be the holder of all the debt securities represented by the global security (Section 2.04). Those who own beneficial interests in a global security will do so through participants in the depositary's system, and the rights of these indirect owners will be governed solely by the applicable procedures of the depositary and its participants. Only the depositary will be entitled to transfer or exchange a debt security in global form, since it will be the sole holder of the debt security (Section 3.05). These book-entry securities are described below under "Book-Entry Procedures and Settlement."

If any debt securities are issued in non-global form or cease to be book-entry securities (in the circumstances described in the next section), the following will apply to them:

- The debt securities will be issued in fully registered form in denominations stated in the prospectus supplement. You may exchange debt securities for debt securities of the same series in smaller denominations or combined into fewer debt securities of the same series of larger denominations, as long as the total amount is not changed (Section 3.05).
- You may exchange, transfer, present for payment or exercise debt securities at the office of the relevant trustee or agent indicated in the prospectus supplement (Section 3.05). You may also replace lost, stolen, destroyed or mutilated debt securities at that office. We may appoint another entity to perform these functions or may perform them (Section 3.06).
- You will not be required to pay a service charge to transfer or exchange the debt securities, but you may be required to pay any tax or other governmental charge associated with the transfer or exchange (Sections 3.05 and 3.06). The transfer or exchange, and any replacement, will be made only if our transfer agent is satisfied with your proof of legal ownership. The transfer agent may also require an indemnity before replacing any debt securities (Section 3.06).

- If we have the right to redeem, accelerate or settle any debt securities before their maturity or expiration, and we exercise that right as to less than all those debt securities, we may block the transfer or exchange of those debt securities during the period beginning 15 days before the day we mail the notice of exercise and ending on the day of that mailing, in order to freeze the list of holders to prepare the mailing. We may also refuse to register transfers of or exchange any debt security selected for early settlement, except that we will continue to permit transfers and exchanges of the unsettled portion of any debt security being partially settled (Section 3.05).
- If fewer than all of the debt securities represented by a certificate that are payable or exercisable in part are presented for payment or exercise, a new certificate will be issued for the remaining amount of securities (Section 15.02).

Book-Entry Procedures and Settlement

Most offered debt securities will be book-entry (global) securities. Upon issuance, all book-entry securities will be represented by one or more fully registered global securities, without coupons (Section 3.02). Each global security will be deposited with, or on behalf of, The Depository Trust Company, or DTC, a securities depository, and will be registered in the name of DTC or a nominee of DTC (Section 3.01). DTC will thus be the only registered holder of these debt securities.

Purchasers of debt securities may only hold interests in the global notes through DTC if they are participants in the DTC system. Purchasers may also hold interests through a securities intermediary—banks, brokerage houses and other institutions that maintain securities accounts for customers—that has an account with DTC or its nominee. DTC will maintain accounts showing the security holdings of its participants, and these participants will in turn maintain accounts showing the security holdings of their customers. Some of these customers may themselves be securities intermediaries holding securities for their customers. Thus, each beneficial owner of a book-entry security will hold that debt security indirectly through a hierarchy of intermediaries, with DTC at the top and the beneficial owner's own securities intermediary at the bottom.

The debt securities of each beneficial owner of a book-entry security will be evidenced solely by entries on the books of the beneficial owner's securities intermediary. The actual purchaser of the debt securities will generally not be entitled to have the debt securities represented by the global securities registered in its name and will not be considered the owner under the declaration. In most cases, a beneficial owner will also not be able to obtain a paper certificate evidencing the holder's ownership of debt securities. The book-entry system for holding securities eliminates the need for physical movement of certificates and is the system through which most publicly traded common stock is held in the United States. However, the laws of some jurisdictions require some purchasers of securities to take physical delivery of their securities in definitive form. These laws may impair the ability to transfer book-entry securities.
A beneficial owner of book-entry securities represented by a global security may exchange the securities for definitive (paper) securities only if:

- DTC is unwilling or unable to continue as depositary for such global security and we do not appoint a qualified replacement for DTC within 90 days; or
- we in our sole discretion decide to allow some or all book-entry securities to be exchangeable for definitive securities in registered form (Section 3.05).

Unless we indicate otherwise, any global security that is exchangeable will be exchangeable in whole for definitive securities in registered form, with the same terms and of an equal aggregate principal amount. Definitive securities will be registered in the name or names of the person or persons specified by DTC in a written instruction to the registrar of the securities (Section 3.05). DTC may base its written instruction upon directions that it receives from its participants.

In this prospectus, for book-entry securities, references to actions taken by security holders will mean actions taken by DTC upon instructions from its participants, and references to payments and notices of redemption to security holders will mean payments and notices of redemption to DTC as the registered holder of the securities for distribution to participants in accordance with DTC's procedures.

DTC is a limited purpose trust company organized under the laws of the State of New York, a member of the Federal Reserve System, a clearing corporation within the meaning of the New York Uniform Commercial Code and a clearing agency registered under section 17A of the Securities Exchange Act. The rules applicable to DTC and its participants are on file with the SEC.

We will not have any responsibility or liability for any aspect of the records relating to, or payments made on account of, beneficial ownership interest in the book-entry securities or for maintaining, supervising or reviewing any records relating to the beneficial ownership interests.

PLAN OF DISTRIBUTION

We may sell any of the securities being offered by this prospectus separately or together:

- through agents;
- to or through underwriters who may act directly or through a syndicate represented by one or more managing underwriters;
- through dealers;
- through a block trade in which the broker or dealer engaged to handle the block trade will attempt to sell the securities as agent, but may position and resell a portion of the block as principal to facilitate the transaction;
- through "at the market" offerings, within the meaning of Rule 415(a)(4) of the Securities Act, to or through a market maker or into an existing trading market on an exchange or otherwise;
- in exchange for our outstanding indebtedness;
- directly to purchasers, through a specific bidding, auction or other process; or
- through a combination of any of these methods of sale.

If the securities offered under this prospectus are issued in exchange for our outstanding securities, the applicable prospectus supplement will describe the terms of the exchange, and the identity and the terms of sale of the securities offered under this prospectus by the selling security holders.

The distribution of securities may be effected from time to time in one or more transactions at a fixed price or prices that may be changed, at market prices prevailing at the time of sale or prices related to prevailing market prices or at negotiated prices.

Agents designated by us from time to time may solicit offers to purchase the securities. We will name any agent involved in the offer or sale of the securities and set forth any commissions payable by us to an agent in the prospectus supplement for that transaction. Unless otherwise indicated in the prospectus supplement, any agent will be acting on a best efforts basis for the period of its appointment. Any agent may be deemed to be an "underwriter" of the securities as that term is defined in the Securities Act.

If we utilize an underwriter or underwriters in the sale of securities, we will execute an underwriting agreement with the underwriter or underwriters at the time we reach an agreement for sale. We will set forth in the prospectus supplement the names of the specific managing underwriter or underwriters, as well as any other

underwriters, and the terms of the transactions, including compensation of the underwriters and dealers. This compensation may be in the form of discounts, concessions or commissions. Underwriters and others participating in any offering of securities may engage in transactions that stabilize, maintain or otherwise affect the price of securities. We will describe any of these activities in the prospectus supplement.

If a dealer is utilized in the sale of the securities, we or an underwriter will sell securities to the dealer, as principal. The dealer may then resell the securities to the public at varying prices to be determined by the dealer at the time of resale. The prospectus supplement will set forth the name of the dealer and the terms of the transactions.

We may directly solicit offers to purchase the securities, and we may sell directly to institutional investors or others. These persons may be deemed to be underwriters within the meaning of the Securities Act with respect to any resale of the securities. The prospectus supplement will describe the terms of any direct sales, including the terms of any bidding or auction process, if utilized.

Agreements we enter into with agents, underwriters and dealers may entitle them to indemnification by us against specified liabilities, including liabilities under the Securities Act, or to contribution by us to payments they may be required to make in respect of these liabilities. The prospectus supplement will describe the terms and conditions of indemnification or contribution.

Certain of the agents, underwriters and dealers that we sell the securities offered under this prospectus to or through, and certain of their affiliates, engage in transactions with and perform services for us in the ordinary course of business. We may enter into hedging transactions in connection with any particular issue of the securities offered under this prospectus, including forwards, futures, options, interest rate or exchange rate swaps and repurchase or reverse repurchase transactions with, or arranged by, the applicable agent, underwriter or dealer, an affiliate of that agent, underwriter or dealer or an unrelated entity. We, the applicable agent, underwriter or dealer or other parties may receive compensation, trading gain or other benefits in connection with these transactions. We are not required to engage in any of these transactions. If we commence these transactions, we may discontinue them at any time. Counterparties to these hedging activities also may engage in market transactions involving the securities offered under this prospectus.

No securities may be sold under this prospectus without delivery (in paper format, in electronic format, in electronic format on the Internet, or by other means) of the applicable prospectus supplement describing the method and terms of the offering.

LEGAL MATTERS

Unless otherwise indicated in the applicable prospectus supplement, certain legal matters, including the validity of the debt securities that may be offered, will be passed upon for us by Morgan, Lewis & Bockius LLP, New York, New York. If legal matters in connection with the offering made by this prospectus are passed on by counsel for the underwriters, dealers or agents, if any, that counsel will be named in the applicable prospectus supplement.

EXPERTS

The financial statements and management’s assessment of the effectiveness of internal control over financial reporting (which is included in Management’s Report on Internal Control over Financial Reporting) incorporated in this prospectus by reference to the Annual Report on Form 10-K for the year ended December 31, 2023 have been so incorporated in reliance on the report of PricewaterhouseCoopers LLP, an independent registered public accounting firm, given on the authority of said firm as experts in auditing and accounting.

WHERE YOU CAN FIND MORE INFORMATION

We file annual, quarterly and current reports, proxy statements and other information with the SEC. The SEC maintains a website at www.sec.gov that contains periodic and current reports, proxy and information statements, and other information regarding registrants that are filed electronically with the SEC. These documents are also available, free of charge, through the Investors section of our website, which is located at http://www.essential.co. Information contained on our website is not incorporated by reference into this prospectus, and you should not consider information on our website to be part of this prospectus.

We have filed with the SEC a "shelf" registration statement on Form S-3 under the Securities Act relating to the securities that may be offered by this prospectus. This prospectus is a part of that registration statement, but does not contain all of the information in the registration statement. We have omitted certain parts of the registration statement in accordance with rules and regulations of the SEC. Statements made in this prospectus as to the contents of any contract, agreement or other documents are not necessarily complete, and, in each instance, we refer you to a copy of such document filed as an exhibit to the registration statement, of which this prospectus is a part, or otherwise filed with the SEC. For more detail about us and any securities that may be offered by this prospectus, you may examine the registration statement on Form S-3 and the exhibits filed with it at the locations listed in the previous paragraph.

The SEC allows us to "incorporate by reference" the information we file with them, which means that we can disclose important information to you by referring you to those documents. The information incorporated by reference is considered to be part of this prospectus. When we file information with the SEC in the future, that information will automatically update and supersede this information. We incorporate by reference the documents listed below and any future filings we will make with the SEC under Sections 13(a), 13(c), 14 or 15(d) of the Securities Exchange Act until we sell all of the securities covered by this prospectus; provided, however, that we are not incorporating, in each case, any documents or information deemed to have been furnished and not filed in accordance with SEC rules:

- our Annual Report on Form 10-K for the year ended December 31, 2023, filed with the SEC on February 29, 2024;
- our Current Report on Form 8-K filed with the SEC on January 8, 2024; and
- the description of our common stock contained in the Description of Securities of Essential Utilities, Inc. filed as Exhibit 4.1 to our Annual Report on Form 10-K for the fiscal year ended December 31, 2020, and any further Description of Securities of Essential Utilities, Inc. filed thereafter for the purpose of updating such description.

These documents contain important business and financial information about us that is not included in or delivered with this prospectus. You may request a copy of any or all documents that we incorporate by reference at no cost, by writing or telephoning us at:

Essential Utilities, Inc.
762 W. Lancaster Avenue
Bryn Mawr, PA 19010-3489
Telephone: 610-527-8000
Attention: Corporate Secretary

We have not authorized anyone to provide you with information different from that contained or incorporated by reference in this prospectus, any prospectus supplements or any free writing prospectus prepared by or on behalf of us or to which we have referred you. We take no responsibility for, and can provide no assurance as to the reliability of, any other information that others may give you. You should not assume that the information provided in this prospectus or incorporated by reference in this prospectus is accurate as of any date other than the date on the front of this prospectus or the date of those documents. Our business, financial condition, results of operations and prospects may have changed since those dates.

If you find inconsistencies between the documents, or between the documents and this prospectus or the applicable prospectus supplement, you should rely on the most recent document, prospectus or prospectus supplement.

PART II

INFORMATION NOT REQUIRED IN PROSPECTUS

ITEM 14. Other Expenses of Issuance and Distribution

The following table sets forth an estimate of the costs and expenses payable by the Registrant in connection with the issuance and distribution of the securities being registered, other than underwriting discounts and commissions.

SEC registration fee	$	*
Legal fees and expenses		**
Accounting fees and expenses		**
Transfer Agent and Registrar, Trustee and Depository fees		**
Printing fees		**
Rating agencies' fees		**
Miscellaneous		**
Total	$	**

* Under SEC Rules 456(b) and 457(r), the SEC registration fee will be paid at the time of any particular offering of securities under this registration statement and is therefore not currently determinable.

** Because an indeterminate amount of securities is being registered, the expenses in connection with the issuance and distribution of the securities are not currently determinable. An estimate of these expenses for each offering under this registration statement will be reflected in the prospectus supplement relating thereto.

ITEM 15. Indemnification of Directors and Officers

The Registrant is a Pennsylvania corporation. Sections 1741 and 1742 of the Pennsylvania Business Corporation Law of 1988, as amended, or the PBCL, provide that, unless otherwise restricted in its bylaws, a business corporation may indemnify directors and officers against liabilities they may incur as such, provided that the particular person acted in good faith and in a manner he or she reasonably believed to be in, or not opposed to, the best interests of the corporation, and, with respect to any criminal proceeding, had no reasonable cause to believe his or her conduct was unlawful. In general, the power to indemnify under these sections does not exist in the case of actions against a director or officer by or in the right of the corporation if the person otherwise entitled to indemnification shall have been adjudged to be liable to the corporation unless it is judicially determined that, despite the adjudication of liability but in view of all the circumstances of the case, the person is fairly and reasonably entitled to indemnification for specified expenses. Section 1743 of the PBCL requires a business corporation to indemnify directors and officers against expenses they may incur in defending actions against them in such capacities if they are successful on the merits or otherwise in the defense of such actions.

Section 1713 of the PBCL permits the shareholders to adopt a bylaw provision relieving a director (but not an officer) of personal liability for monetary damages except where (i) the director has breached or failed to perform the duties of directorship in accordance with the applicable standard of care, and (ii) such conduct constitutes self-dealing, willful misconduct or recklessness. Section 1713 also provides that a director may not be relieved of liability for the payment of taxes pursuant to any federal, state or local law or of liability or responsibility under a criminal statute. Section 4.01 of the Registrant's bylaws limits the liability of any director of the Registrant to the fullest extent permitted by Section 1713 of the PBCL.

Section 1746 of the PBCL grants a corporation broad authority to indemnify its directors, officers and other agents for liabilities and expenses incurred in such capacity, except in circumstances where the act or failure to act giving rise to the claim for indemnification is determined by a court to have constituted willful misconduct or recklessness. Article VII of the Registrant's bylaws provides indemnification of directors, officers and other agents of the Registrant, which is broader than the indemnification permitted by Section 1741 of the PBCL and pursuant to the authority of Section 1746 of the PBCL.

Article VII of the Registrant's bylaws provides, except as expressly prohibited by law, an unconditional right to indemnification for expenses and any liability paid or incurred by any director or officer of the Registrant, or any other person designated by the board of directors as an indemnified representative, in connection with any actual or threatened claim, action, suit or proceeding (including derivative suits) in which he or she may be involved by reason of being or having been a director, officer, employee or agent of the Registrant or, at the request of the Registrant, of another corporation, partnership, joint venture, trust, employee benefit plan or other entity. The bylaws specifically authorize indemnification against both judgments and amounts paid in settlement of derivative suits, unlike Section 1742 of the PBCL which authorizes indemnification only of expenses incurred in defending and in settlement of a derivative action. In addition, Article VII of the bylaws also allows indemnification for punitive damages and liabilities incurred under the federal securities laws.

Unlike the provisions of PBCL Sections 1741 and 1742, Article VII does not require the Registrant to determine the availability of indemnification by the procedures or the standard of conduct specified in Sections 1741 or 1742 of the PBCL. A person who has incurred an indemnifiable expense or liability has a right to be indemnified independent of any procedures or determinations that would otherwise be required, and that right is enforceable against the Registrant as long as indemnification is not prohibited by law. To the extent indemnification is permitted only for a portion of a liability, the bylaw provisions require the Registrant to indemnify such portion. If the indemnification provided for in Article VII is unavailable for any reason in respect of any liability or portion thereof, the bylaws require the Registrant to make a contribution toward the liability. Indemnification rights under the bylaws do not depend upon the approval of any future board of directors.

Section 7.04 of the Registrant's bylaws also authorizes the Registrant to further effect or secure its indemnification obligations by entering into indemnification agreements, maintaining insurance, creating a trust fund, granting a security interest in its assets or property, establishing a letter of credit, or using any other means that may be available from time to time. Section 1747 of the PBCL also enables a business corporation to purchase and maintain insurance on behalf of a person who is or was serving as a representative of the corporation or is or was serving at the request of the corporation as a representative of another entity against any liability asserted against that representative in his capacity as such, whether or not the corporation would have the power to indemnify him against that liability under the PBCL. The Registrant maintains, on behalf of its directors and officers, insurance protection against certain liabilities arising out of the discharge of their duties, as well as insurance covering the Registrant for indemnification payments made to its directors and officers for certain liabilities. The premiums for such insurance are paid by the Registrant.

ITEM 16. Exhibits

Exhibit No.	**Description**
1.1**	Form of Underwriting Agreement.
4.1	Amended and Restated Articles of Incorporation (filed as Exhibit 3.1 to the Registrant's Current Report on Form 8-K filed on May 18, 2020 and incorporated herein by reference, File No. 1-06659).
4.2	Amended and Restated Bylaws (filed as Exhibit 3.2 to the Registrant's Current Report on Form 8-K filed on October 25, 2023 and incorporated herein by reference, File No. 1-06659).
4.3	Senior Securities Indenture, dated as of April 23, 2019, between the Registrant and U.S. Bank N.A., as trustee (filed as Exhibit 4.4 to the Registrant's Current Report on Form 8-K filed on April 23, 2019 and incorporated herein by reference, File No. 1-06659).
4.4	First Supplemental Indenture, dated as of April 23, 2019, between the Registrant and U.S. Bank N.A., as trustee (filed as Exhibit 4.5 to the Registrant's Current Report on Form 8-K filed on April 23, 2019 and incorporated herein by reference, File No. 1-06659).

Exhibit No.	Description
4.5	Second Supplemental Indenture, dated as of April 23, 2019, between the Registrant and U.S. Bank N.A., as trustee (filed as Exhibit 4.6 to the Registrant's Current Report on Form 8-K filed on April 23, 2019 and incorporated herein by reference, File No. 1-06659).
4.6	Third Supplemental Indenture, dated as of April 26, 2019, between the Registrant and U.S. Bank N.A., as trustee (filed as Exhibit 4.3 to the Registrant's Current Report on Form 8-K filed on April 26, 2019 and incorporated herein by reference, File No. 1-06659).
4.7	Fourth Supplemental Indenture, dated April 13, 2020, by and between Essential Utilities, Inc. and U.S. Bank N.A. (filed as Exhibit 4.3 to the Registrant's Current Report on Form 8-K filed on April 15, 2020 and incorporated herein by reference, File No. 1-06659).
4.8	Fifth Supplemental Indenture, dated April 19, 2021, between Essential Utilities, Inc. and U.S. Bank N.A., as trustee (filed as Exhibit 4.3 to the Registrant's Current Report on Form 8-K filed on April 19, 2021 and incorporated herein by reference, File No. 1-06659).
4.9	Sixth Supplemental Indenture, dated May 20, 2022, between Essential Utilities, Inc. and U.S. Bank Trust Company, National Association, as successor trustee (filed as Exhibit 4.3 to the Registrant's Current Report on Form 8-K filed on May 20, 2022 and incorporated herein by reference, File No. 1-06659).
4.10	Seventh Supplemental Indenture, dated as of January 8, 2024 between Essential Utilities, Inc. and U.S. Bank Trust Company, National Association, as successor trustee (filed as Exhibit 4.3 to the Registrant's Current Report on Form 8-K filed on January 8, 2024 and incorporated herein by reference, File No. 1-06659).
4.11	Form of Senior Debt Security (included in Exhibit 4.3).
4.12	Form of Subordinated Debt Indenture (filed as Exhibit 4.6 to the Registrant's Registration Statement on Form S-3, File No. 333-255235 and incorporated herein by reference).
4.13*	Form of Subordinated Debt Security (included in Exhibit 4.12).
4.14**	Form of Certificate of Designation.
4.15**	Form of Stock Purchase Contract Agreement.
4.16**	Form of Warrant Agreement.
4.17**	Form of Warrant.
4.18**	Form of Unit Certificate.
4.19**	Form of Depository Agreement.
4.20**	Form of Depository Receipt.
5.1*	Opinion of Morgan Lewis & Bockius LLP.
23.1*	Consent of PricewaterhouseCoopers LLP.
23.2*	Consent of Morgan Lewis & Bockius LLP (included in Exhibit 5.1).

Exhibit No.	Description
24.1*	Power of Attorney (See page II-6 of this Registration Statement).
25.1*	Form T-1 Statement of Eligibility and Qualification under the Trust Indenture Act of 1939, as amended, of U.S. Bank Trust Company, National Association for Senior Securities Indenture.
25.2*	Form T-1 Statement of Eligibility and Qualification under the Trust Indenture Act of 1939, as amended, of U.S. Bank Trust Company, National Association for Subordinated Debt Indenture.
107*	Filing Fee Table.

* Filed herewith.

** To be filed, if necessary, as an exhibit to a post-effective amendment to this registration statement or as an exhibit to a Current Report on Form 8-K and incorporated herein by reference.

ITEM 17. Undertakings

(a) The undersigned Registrant hereby undertakes:

(1) to file, during any period in which offers or sales are being made, a post-effective amendment to this registration statement:

(i) to include any prospectus required by Section 10(a)(3) of the Securities Act;

(ii) to reflect in the prospectus any facts or events arising after the effective date of this registration statement (or the most recent post-effective amendment thereof) which, individually or in the aggregate, represent a fundamental change in the information set forth in this registration statement. Notwithstanding the foregoing, any increase or decrease in volume of securities offered (if the total dollar value of securities offered would not exceed that which was registered) and any deviation from the low or high end of the estimated maximum offering range may be reflected in the form of prospectus filed with the Commission pursuant to Rule 424(b) if, in the aggregate, the changes in volume and price represent no more than 20 percent change in the maximum aggregate offering price set forth in the "Calculation of Registration Fee" table in the effective registration statement;

(iii) to include any material information with respect to the plan of distribution not previously disclosed in this registration statement or any material change to such information in this registration statement;

provided, *however*, that: paragraphs (a)(1)(i), (a)(1)(ii) and (a)(1)(iii) of this section do not apply if the registration statement is on Form S-3 and the information required to be included in a post-effective amendment by those paragraphs is contained in reports filed with or furnished to the Commission by the Registrant pursuant to Section 13 or Section 15(d) of the Securities Exchange Act that are incorporated by reference in this registration statement, or is contained in a form of prospectus filed pursuant to Rule 424(b) that is part of the registration statement;

(2) that, for the purpose of determining any liability under the Securities Act, each such post-effective amendment shall be deemed to be a new registration statement relating to the securities offered therein, and the offering of such securities at that time shall be deemed to be the initial bona fide offering thereof;

(3) to remove from registration by means of a post-effective amendment any of the securities being registered which remain unsold at the termination of the offering;

(4) that, for the purpose of determining liability under the Securities Act to any purchaser:

(A) each prospectus filed by the Registrant pursuant to Rule 424(b)(3) shall be deemed to be part of this registration statement as of the date the filed prospectus was deemed part of and included in this registration statement; and

(B) each prospectus required to be filed pursuant to Rule 424(b)(2), (b)(5), or (b)(7) as part of a registration statement in reliance on Rule 430B relating to an offering made pursuant to Rule 415(a)(1)(i), (vii) or (x) for the purpose of providing the information required by Section 10(a) of the Securities Act shall be deemed to be part of and included in this registration statement as of the earlier of the date such form of prospectus is first used after effectiveness or the date of the first contract of sale of securities in the offering described in the prospectus. As provided in Rule 430B, for liability purposes of the issuer and any person that is at that date an underwriter, such date shall be deemed to be a new effective date of this registration statement relating to the securities in this registration statement to which that prospectus relates, and the offering of such securities at that time shall be deemed to be the initial bona fide offering thereof. Provided, however, that no statement made in a registration statement or a prospectus that is part of this registration statement or made in a document incorporated or deemed incorporated by reference into this registration statement or prospectus that is part of this registration statement will, as to a purchaser with a time of contract of sale prior to such effective date, supersede or modify any statement that was made in this registration statement or prospectus that was part of this registration statement or made in any such document immediately prior to such effective date; and

(5) that, for the purpose of determining liability of the Registrant under the Securities Act to any purchaser in the initial distribution of the securities, the undersigned Registrant undertakes that in a primary offering of securities of the undersigned Registrant pursuant to this registration statement, regardless of the underwriting method used to sell the securities to the purchaser, if the securities are offered or sold to such purchaser by means of any of the following communications, the undersigned Registrant will be a seller to the purchaser and will be considered to offer or sell such securities to such purchaser:

(i) any preliminary prospectus or prospectus of the undersigned Registrant relating to the offering required to be filed pursuant to Rule 424;

(ii) any free writing prospectus relating to the offering prepared by or on behalf of the undersigned Registrant or used or referred to by the undersigned Registrant;

(iii) the portion of any other free writing prospectus relating to the offering containing material information about the undersigned Registrant or its securities provided by or on behalf of the undersigned Registrant; and

(iv) any other communication that is an offer in the offering made by the undersigned Registrant to the purchaser.

(b) The undersigned Registrant hereby undertakes that, for purposes of determining any liability under the Securities Act, each filing of the Registrant's annual report pursuant to Section 13(a) or Section 15(d) of the Securities Exchange Act (and, where applicable, each filing of an employee benefit plan's annual report pursuant to Section 15(d) of the Securities Exchange Act) that is incorporated by reference in this registration statement shall be deemed to be a new registration statement relating to the securities offered therein, and the offering of such securities at that time shall be deemed to be the initial bona fide offering thereof.

(c) Insofar as indemnification for liabilities arising under the Securities Act may be permitted to directors, officers and controlling persons of the Registrant pursuant to the foregoing provisions, or otherwise, the Registrant has been advised that in the opinion of the Securities and Exchange Commission such indemnification is against public policy as expressed in the Securities Act and is, therefore, unenforceable. In the event that a claim for indemnification against such liabilities (other than the payment by the Registrant of expenses incurred or paid by a director, officer or controlling person of the Registrant in the successful defense of any action, suit or proceeding) is asserted by such director, officer or controlling person in connection with the securities being registered, the Registrant will, unless in the opinion of its counsel the matter has been settled by controlling precedent, submit to a court of appropriate jurisdiction the question whether such indemnification by it is against public policy as expressed in the Securities Act and will be governed by the final adjudication of such issue.

SIGNATURES

Pursuant to the requirements of the Securities Act, the Registrant certifies that it has reasonable grounds to believe that it meets all of the requirements for filing on Form S-3 and has duly caused this Registration Statement to be signed on its behalf by the undersigned, thereunto duly authorized, in the City of Bryn Mawr, Commonwealth of Pennsylvania, on this 29th day of February, 2024.

ESSENTIAL UTILITIES, INC.

By: /s/ Christopher H. Franklin
Christopher H. Franklin
Chairman and Chief Executive Officer

POWER OF ATTORNEY

Each person whose signature appears below hereby appoints Daniel J. Schuller, Chief Financial Officer of the Registrant, and Christopher P. Luning, Executive Vice President, General Counsel of the Registrant, and each of them acting individually, as his or her true and lawful attorneys-in-fact, with full power of substitution and resubstitution, with the authority to execute in the name of each such person, and to file with the Securities and Exchange Commission, together with any exhibits thereto and other documents therewith, any and all amendments to this registration statement (including post-effective amendments and all other related documents) necessary or advisable to enable the registrant to comply with the Securities Act of 1933, and any rules, regulations and requirements of the Securities and Exchange Commission in respect thereof, which amendments may make such changes in the registration statement as the aforesaid attorney-in-fact executing the same deems appropriate. Pursuant to the requirements of the Securities Act of 1933, as amended, this Registration Statement has been signed below by the following persons in the capacities and on the dates indicated.

Signature	Title	Date
/s/ Christopher H. Franklin Christopher H. Franklin	Chairman and Chief Executive Officer (Principal Executive Officer) and Director	February 29, 2024
/s/ Daniel J. Schuller Daniel J. Schuller	Executive Vice President and Chief Financial Officer (Principal Financial Officer)	February 29, 2024
/s/ Robert A. Rubin Robert A. Rubin	Senior Vice President, Controller and Chief Accounting Officer (Principal Accounting Officer)	February 29, 2024
/s/ Elizabeth B. Amato Elizabeth B. Amato	Director	February 29, 2024
/s/ David A. Ciesinski David A. Ciesinski	Director	February 29, 2024
/s/ Daniel J. Hilferty Daniel J. Hilferty	Director	February 29, 2024
/s/ Edwina Kelly Edwina Kelly	Director	February 29, 2024
/s/ W. Bryan Lewis W. Bryan Lewis	Director	February 29, 2024
/s/ Ellen T. Ruff Ellen T. Ruff	Director	February 29, 2024
/s/ Lee C. Stewart Lee C. Stewart	Director	February 29, 2024
/s/ Roderick K. West Roderick K. West	Director	February 29, 2024

Exhibit 5.1

Morgan Lewis

February 29, 2024

Essential Utilities, Inc.
762 W Lancaster Avenue
Bryn Mawr, Pennsylvania 19010

Ladies and Gentlemen:

We have acted as counsel for Essential Utilities, Inc., a Pennsylvania corporation (the "Company"), in connection with the filing by the Company with the Securities and Exchange Commission (the "Commission") of a registration statement (the "Registration Statement") on Form S-3 under the Securities Act of 1933, as amended (the "Securities Act"), relating to the registration under the Securities Act of (a) shares of common stock of the Company ("Common Stock"), (b) shares of preferred stock of the Company ("Preferred Stock"), (c) contracts to purchase Common Stock ("Purchase Contracts"), (d) warrants of the Company to purchase Debt Securities, Preferred Stock or Common Stock ("Warrants"), (e) units of the Company consisting of one or more of the other Securities (as defined below) ("Units"), (f) depositary shares representing fractional shares of the Preferred Stock ("Depositary Shares") and (g) debt securities of the Company ("Debt Securities," together with the securities specified in clauses (a) through (f) above, the "Securities") to be issued in one or more series, with respect to senior debt securities of the Company, under the Indenture, dated as of April 23, 2019, as amended and supplemented by the First Supplemental Indenture, dated as of April 23, 2019, each between the Company and U.S. Bank Trust Company, National Association, as successor trustee (together, the "Senior Indenture"), and, with respect to subordinated debt securities, under a subordinated debt indenture to be entered into (the "Subordinated Indenture" and the Senior Indenture, each an "Indenture").

In connection with this opinion letter, we have examined the Registration Statement and originals, or copies certified or otherwise identified to our satisfaction, of such documents, records, and other instruments as we have deemed appropriate for the purposes of the opinions set forth herein.

We have assumed the genuineness of all signatures, the legal capacity of all natural persons, the authenticity of the documents submitted to us as originals, the conformity with the originals of all documents submitted to us as certified, facsimile or photostatic copies and the authenticity of the originals of all documents submitted to us as copies. As to any facts material to the opinions hereinafter expressed that have not been independently established, we have relied upon certificates or comparable documents of officers and representatives of the Company and documents furnished to us by the Company, without independent verification of their accuracy.

Morgan, Lewis & Bockius LLP

101 Park Avenue
New York, NY 10178-0060
United States

T +1.212.309.6000
F +1.212.309.6001

Based upon and subject to the foregoing, and assuming that: (i) the Registration Statement will be effective at the time the Securities are offered and issued as contemplated pursuant to the Registration Statement; (ii) a prospectus supplement will have been prepared and filed with the Commission describing the Securities offered thereby; (iii) none of the terms of any Security, nor the issuance and delivery of such Security, nor the compliance by the Company with the terms of such Security will violate any applicable law; (iv) the Securities will be issued and sold in compliance with applicable federal and state securities laws and in the manner stated in the Registration Statement and the applicable prospectus supplement; (v) a definitive purchase, underwriting or similar agreement with respect to any Securities offered and issued will have been duly authorized, validly executed and delivered by the Company and the other parties thereto; and (vi) any Securities issuable upon conversion, exchange or exercise of any Security being offered or issued will be duly authorized, created and, if appropriate, reserved for issuance upon such conversion, exchange or exercise, we are of the opinion that:

1. With respect to shares of Common Stock, when (A) the board of directors or a duly constituted and acting committee thereof (such Board of Directors or committee being hereinafter referred to as the "Board") of the Company has taken all necessary corporate action to approve the issuance and terms of the offering of the shares of Common Stock and (B) the shares of Common Stock have been duly issued and delivered either (i) in accordance with the applicable definitive purchase, underwriting or similar agreement approved by the Board of the Company upon payment of the consideration therefor (which shall not be less than the par value of Common Stock) provided for therein or (ii) upon conversion or exercise of any other Security in accordance with the terms of such Security or the instrument governing such Security providing for such conversion or exercise as approved by the Board of the Company for the consideration approved by the Board of the Company (which shall not be less than the par value of Common Stock), then the shares of Common Stock will be validly issued, fully paid and nonassessable;

2. With respect to shares of Preferred Stock, when (A) the Board of the Company has taken all necessary corporate action to approve the issuance and terms of the offering of the shares of Preferred Stock, including the adoption of an Articles of Designations (the "Articles") relating to such Preferred Stock and the filing of the Articles with the Secretary of State of the Commonwealth of Pennsylvania, and (B) the shares of Preferred Stock have been duly issued and delivered either (i) in accordance with the applicable definitive purchase, underwriting or similar agreement approved by the Board of the Company upon payment of the consideration therefor (which shall not be less than the par value of Preferred Stock) provided for therein or (ii) upon conversion or exercise of any other Security in accordance with the terms of such Security or the instrument governing such Security providing for such conversion or exercise as approved by the Board of the Company for the consideration approved by the Board of the Company (which shall not be less than the par value of Preferred Stock), then the shares of Preferred Stock will be validly issued, fully paid and nonassessable;

3. With respect to Purchase Contracts, when (A) the purchase contract agreement for the Purchase Contracts has been duly authorized and validly executed by the parties thereto, (B) the Board of the Company has taken all necessary corporate action to approve the issuance and terms of the offering of the Purchase Contracts and (C) the Purchase Contracts have been duly executed, issued and delivered in accordance with the purchase contract agreement and the applicable definitive purchase, underwriting or similar agreement approved by the Board of the Company upon payment of the consideration therefor provided for therein, then the Purchase Contracts will constitute valid and binding obligations of the Company, except as may be limited or affected by bankruptcy, insolvency, reorganization, receivership, moratorium, fraudulent conveyance or other similar laws affecting creditors' rights and remedies generally and general principles of equity (the "Exceptions");

4. With respect to Warrants, when (A) the Board of the Company has taken all necessary corporate action to approve the issuance and terms of the offering of the Warrants, (B) the warrant agreement or agreements relating to Warrants have been duly authorized and validly executed and delivered by the Company and the warrant agent appointed by the Company and (C) the Warrants have been duly executed, countersigned, registered and delivered in accordance with the applicable warrant agreement or agreements and the applicable definitive purchase, underwriting or similar agreement approved by the Board of the Company, upon payment of the consideration therefor provided for therein, then the Warrants will constitute valid and binding obligations of the Company, except as may be limited or affected by the Exceptions;

5. With respect to Units, when (A) the purchase unit agreement for the Units has been duly authorized and validly executed by the parties thereto, (B) the Board of the Company has taken all necessary corporate action to approve the issuance and terms of the offering of the Units and (C) the Units have been duly executed, authenticated, issued and delivered in accordance with the purchase unit agreement and the applicable definitive purchase, underwriting or similar agreement approved by the Board of the Company, then upon payment of the consideration therefor provided for therein, then the Units will constitute valid and binding obligations of the Company, except as may be limited or affected by the Exceptions;

6. With respect to Depositary Shares, when (A) a deposit agreement relating to the Depositary Shares has been duly authorized and validly executed and delivered by the Company and each other party thereto, (B) the underlying Preferred Stock for the Depositary Shares that is not fixed in the Amended and Restated Articles of Incorporation has been fixed by the Board of the Company by appropriate corporate action and (C) the Depositary Shares have been issued and delivered in accordance with the deposit agreement and the applicable definitive purchase, underwriting or similar agreement against the receipt of requisite consideration therefor provided therein, the Depositary Shares will be validly issued, fully paid and non-assessable; and

7. With respect to Debt Securities, when (A) the Board of the Company has taken all necessary corporate action to approve the issuance and terms of the offering of such Debt Securities, (B) the Subordinated Indenture has been duly executed and delivered and the trustee under the Subordinated Indenture has been qualified under the Trust Indenture Act of 1939, as amended, with respect to the subordinated debt securities, (C) the supplemental indenture or other instrument under the applicable Indenture establishing the terms of such Debt Securities has been duly executed and delivered and (D) such Debt Securities have been duly executed, authenticated, issued and delivered in accordance with the provisions of the applicable Indenture, any supplemental indenture or other instrument under the applicable Indenture establishing the terms of such Debt Securities and the applicable definitive purchase, underwriting or similar agreement approved by the Board of the Company upon payment of the consideration therefor provided for therein, then the Debt Securities will constitute valid and binding obligations of the Company, except as may be limited or affected by the Exceptions.

The opinions expressed herein are limited to the laws of the Commonwealth of Pennsylvania, the State of New York and the federal laws of the United States insofar as they bear on matters covered hereby. Although the Securities may be issued from time to time on a delayed or continuous basis, the opinions expressed herein are limited to the laws, including rules and regulations, as in effect on the date hereof.

We hereby consent to the filing of this opinion as an exhibit to the Registration Statement and to the references to us in the Registration Statement, including under the heading “Legal Matters” in the prospectus contained in the Registration Statement. In giving the foregoing consents, we do not hereby admit that we are acting within the category of persons whose consent is required under Section 7 of the Securities Act or the rules or regulations of the Commission thereunder.

Very truly yours,

/s/ Morgan, Lewis & Bockius LLP

Exhibit 23.1

CONSENT OF INDEPENDENT REGISTERED PUBLIC ACCOUNTING FIRM

We hereby consent to the incorporation by reference in this Registration Statement on Form S-3 of Essential Utilities, Inc. of our report dated February 29, 2024 relating to the financial statements, financial statement schedule and the effectiveness of internal control over financial reporting, which appears in Essential Utilities, Inc.'s Annual Report on Form 10-K for the year ended December 31, 2023. We also consent to the reference to us under the heading "Experts" in such Registration Statement.

/s/ PricewaterhouseCoopers LLP

Philadelphia, PA

February 29, 2024

Exhibit 25.1

SECURITIES AND EXCHANGE COMMISSION
Washington, D.C. 20549

FORM T-1

STATEMENT OF ELIGIBILITY UNDER
THE TRUST INDENTURE ACT OF 1939 OF A
CORPORATION DESIGNATED TO ACT AS TRUSTEE
Check if an Application to Determine Eligibility of
a Trustee Pursuant to Section 305(b)(2) ☒

U.S. BANK TRUST COMPANY, NATIONAL ASSOCIATION

(Exact name of Trustee as specified in its charter)

91-1821036
I.R.S. Employer Identification No.

800 Nicollet Mall Minneapolis, Minnesota	55402
(Address of principal executive offices)	(Zip Code)

Gregory P. Guim
U.S. Bank Trust Company, National Association
50 S. 16th Street, Suite 2000
Philadelphia, PA 19102
(215) 761-9315
(Name, address and telephone number of agent for service)

Essential Utilities, Inc.
(Issuer with respect to the Securities)

Pennsylvania	23-1702594
(State or other jurisdiction of incorporation or organization)	(I.R.S. Employer Identification No.)

762 W. Lancaster Avenue Bryn Mawr, Pennsylvania	19010
(Address of Principal Executive Offices)	(Zip Code)

Senior Securities
(Title of the Indenture Securities)

FORM T-1

Item 1. **GENERAL INFORMATION.** Furnish the following information as to the Trustee.

a) *Name and address of each examining or supervising authority to which it is subject.*
Comptroller of the Currency
Washington, D.C.

b) *Whether it is authorized to exercise corporate trust powers.*
Yes

Item 2. **AFFILIATIONS WITH THE OBLIGOR.** *If the obligor is an affiliate of the Trustee, describe each such affiliation.*
None

Items 3-15 *Items 3-15 are not applicable because to the best of the Trustee's knowledge, the obligor is not in default under any Indenture for which the Trustee acts as Trustee.*

Item 16. **LIST OF EXHIBITS:** *List below all exhibits filed as a part of this statement of eligibility and qualification.*

1. A copy of the Articles of Association of the Trustee, attached as Exhibit 1.

2. A copy of the certificate of authority of the Trustee to commence business, attached as Exhibit 2.

3. A copy of the authorization of the Trustee to exercise corporate trust powers, included as Exhibit 2.

4. A copy of the existing bylaws of the Trustee, attached as Exhibit 4.

5. A copy of each Indenture referred to in Item 4. Not applicable.

6. The consent of the Trustee required by Section 321(b) of the Trust Indenture Act of 1939, attached as Exhibit 6.

7. Report of Condition of the Trustee as of December 31, 2023, published pursuant to law or the requirements of its supervising or examining authority, attached as Exhibit 7.

SIGNATURE

Pursuant to the requirements of the Trust Indenture Act of 1939, as amended, the Trustee, U.S. BANK TRUST COMPANY, NATIONAL ASSOCIATION, a national banking association organized and existing under the laws of the United States of America, has duly caused this statement of eligibility and qualification to be signed on its behalf by the undersigned, thereunto duly authorized, all in the City of Philadelphia, State of Pennsylvania on the 22nd of February, 2024.

By: /s/ Gregory P. Guim
Gregory P. Guim
Vice President

Exhibit 1

ARTICLES OF ASSOCIATION OF
U. S. BANK TRUST COMPANY, NATIONAL ASSOCIATION

For the purpose of organizing an association (the "Association") to perform any lawful activities of national banks, the undersigned enter into the following Articles of Association:

FIRST. The title of this Association shall be U. S. Bank Trust Company, National Association.

SECOND. The main office of the Association shall be in the city of Portland, county of Multnomah, state of Oregon. The business of the Association will be limited to fiduciary powers and the support of activities incidental to the exercise of those powers. The Association may not expand or alter its business beyond that stated in this article without the prior approval of the Comptroller of the Currency.

THIRD. The board of directors of the Association shall consist of not less than five nor more than twenty-five persons, the exact number to be fixed and determined from time to time by resolution of a majority of the full board of directors or by resolution of a majority of the shareholders at any annual or special meeting thereof. Each director shall own common or preferred stock of the Association or of a holding company owning the Association, with an aggregate par, fair market, or equity value of not less than $1,000, as of either (i) the date of purchase, (ii) the date the person became a director, or (iii) the date of that person's most recent election to the board of directors, whichever is more recent. Any combination of common or preferred stock of the Association or holding company may be used.

Any vacancy in the board of directors may be filled by action of a majority of the remaining directors between meetings of shareholders. The board of directors may increase the number of directors up to the maximum permitted by law. Terms of directors, including directors selected to fill vacancies, shall expire at the next regular meeting of shareholders at which directors are elected, unless the directors resign or are removed from office. Despite the expiration of a director's term, the director shall continue to serve until his or her successor is elected and qualified or until there is a decrease in the number of directors and his or her position is eliminated.

Honorary or advisory members of the board of directors, without voting power or power of final decision in matters concerning the business of the Association, may be appointed by resolution of a majority of the full board of directors, or by resolution of shareholders at any annual or special meeting. Honorary or advisory directors shall not be counted to determined the number of directors of the Association or the presence of a quorum in connection with any board action, and shall not be required to own qualifying shares.

FOURTH. There shall be an annual meeting of the shareholders to elect directors and transact whatever other business may be brought before the meeting. It shall be held at the main office or any other convenient place the board of directors may designate, on the day of each year specified therefor in the Bylaws, or if that day falls on a legal holiday in the state in which the Association is located, on the next following banking day. If no election is held on the day fixed or in the event of a legal holiday on the following banking day, an election may be held on any subsequent day within 60 days of the day fixed, to be designated by the board of directors, or, if the directors fail to fix the day, by shareholders representing two-thirds of the shares issued and outstanding. In all cases, at least 10 days' advance notice of the meeting shall be given to the shareholders by first-class mail.

In all elections of directors, the number of votes each common shareholder may cast will be determined by multiplying the number of shares he or she owns by the number of directors to be elected. Those votes may be cumulated and cast for a single candidate or may be distributed among two or more candidates in the manner selected by the shareholder. On all other questions, each common shareholder shall be entitled to one vote for each share of stock held by him or her.

A director may resign at any time by delivering written notice to the board of directors, its chairperson, or to the Association, which resignation shall be effective when the notice is delivered unless the notice specifies a later effective date.

A director may be removed by the shareholders at a meeting called to remove him or her, when notice of the meeting stating that the purpose or one of the purposes is to remove him or her is provided, if there is a failure to fulfill one of the affirmative requirements for qualification, or for cause; provided, however, that a director may not be removed if the number of votes sufficient to elect him or her under cumulative voting is voted against his or her removal.

FIFTH. The authorized amount of capital stock of the Association shall be 1,000,000 shares of common stock of the par value of ten dollars ($10) each; but said capital stock may be increased or decreased from time to time, according to the provisions of the laws of the United States. The Association shall have only one class of capital stock.

No holder of shares of the capital stock of any class of the Association shall have any preemptive or preferential right of subscription to any shares of any class of stock of the Association, whether now or hereafter authorized, or to any obligations convertible into stock of the Association, issued, or sold, nor any right of subscription to any thereof other than such, if any, as the board of directors, in its discretion, may from time to time determine and at such price as the board of directors may from time to time fix.

Transfers of the Association's stock are subject to the prior written approval of a federal depository institution regulatory agency. If no other agency approval is required, the approval of the Comptroller of the Currency must be obtained prior to any such transfers.

Unless otherwise specified in the Articles of Association or required by law, (1) all matters requiring shareholder action, including amendments to the Articles of Association must be approved by shareholders owning a majority voting interest in the outstanding voting stock, and (2) each shareholder shall be entitled to one vote per share.

Unless otherwise specified in the Articles of Association or required by law, all shares of voting stock shall be voted together as a class, on any matters requiring shareholder approval.

Unless otherwise provided in the Bylaws, the record date for determining shareholders entitled to notice of and to vote at any meeting is the close of business on the day before the first notice is mailed or otherwise sent to the shareholders, provided that in no event may a record date be more than 70 days before the meeting.

The Association, at any time and from time to time, may authorize and issue debt obligations, whether subordinated, without the approval of the shareholders. Obligations classified as debt, whether subordinated, which may be issued by the Association without the approval of shareholders, do not carry voting rights on any issue, including an increase or decrease in the aggregate number of the securities, or the exchange or reclassification of all or part of securities into securities of another class or series.

SIXTH. The board of directors shall appoint one of its members president of this Association and one of its members chairperson of the board and shall have the power to appoint one or more vice presidents, a secretary who shall keep minutes of the directors' and shareholders' meetings and be responsible for authenticating the records of the Association, and such other officers and employees as may be required to transact the business of this Association. A duly appointed officer may appoint one or more officers or assistant officers if authorized by the board of directors in accordance with the Bylaws.

The board of directors shall have the power to:

(1) Define the duties of the officers, employees, and agents of the Association.

(2) Delegate the performance of its duties, but not the responsibility for its duties, to the officers, employees, and agents of the Association.

(3) Fix the compensation and enter employment contracts with its officers and employees upon reasonable terms and conditions consistent with applicable law.

(4) Dismiss officers and employees.

(5) Require bonds from officers and employees and to fix the penalty thereof.

(6) Ratify written policies authorized by the Association's management or committees of the board.

(7) Regulate the manner any increase or decrease of the capital of the Association shall be made; provided that nothing herein shall restrict the power of shareholders to increase or decrease the capital of the Association in accordance with law, and nothing shall raise or lower from two-thirds the percentage required for shareholder approval to increase or reduce the capital.

(8) Manage and administer the business and affairs of the Association.

(9) Adopt initial Bylaws, not inconsistent with law or the Articles of Association, for managing the business and regulating the affairs of the Association.

(10) Amend or repeal Bylaws, except to the extent that the Articles of Association reserve this power in whole or in part to the shareholders.

(11) Make contracts.

(12) Generally perform all acts that are legal for a board of directors to perform.

SEVENTH. The board of directors shall have the power to change the location of the main office to any authorized branch within the limits of the city of Portland, Oregon, without the approval of the shareholders, or with a vote of shareholders owning two-thirds of the stock of the Association for a location outside such limits and upon receipt of a certificate of approval from the Comptroller of the Currency, to any other location within or outside the limits of the city of Portland, Oregon, but not more than thirty miles beyond such limits. The board of directors shall have the power to establish or change the location of any office or offices of the Association to any other location permitted under applicable law, without approval of shareholders, subject to approval by the Comptroller of the Currency.

EIGHTH. The corporate existence of this Association shall continue until termination according to the laws of the United States.

NINTH. The board of directors of the Association, or any shareholder owning, in the aggregate, not less than 25 percent of the stock of the Association, may call a special meeting of shareholders at any time. Unless otherwise provided by the Bylaws or the laws of the United States, or waived by shareholders, a notice of the time, place, and purpose of every annual and special meeting of the shareholders shall be given by first-class mail, postage prepaid, mailed at least 10, and no more than 60, days prior to the date of the meeting to each shareholder of record at his/her address as shown upon the books of the Association. Unless otherwise provided by the Bylaws, any action requiring approval of shareholders must be effected at a duly called annual or special meeting.

TENTH. These Articles of Association may be amended at any regular or special meeting of the shareholders by the affirmative vote of the holders of a majority of the stock of the Association, unless the vote of the holders of a greater amount of stock is required by law, and in that case by the vote of the holders of such greater amount; provided, that the scope of the Association’s activities and services may not be expanded without the prior written approval of the Comptroller of the Currency. The Association’s board of directors may propose one or more amendments to the Articles of Association for submission to theshareholders.

In witness whereof, we have hereunto set our hands this 11th of June, 1997.

/s/ Jeffrey T. Grubb
Jeffrey T. Grubb

/s/ Robert D. Sznewajs
Robert D. Sznewajs

/s/ Dwight V. Board
Dwight V. Board

/s/ P. K. Chatterjee
P. K. Chatterjee

/s/ Robert Lane
Robert Lane

Exhibit 2

() Office oltheCon.plroller of the Curremcy

Washington, DC 20219

CERTll1CATE OJ' OORPO:RATE EXISTENCE AND Fin CIARY POWERS

I, Michael J_Hsu, Aotmg Comptroller of the Currency, do heresliyoertify that:

1. The Comptroller ofthe Cunency, pursuant to Revised Statutes 324, et .seq, as amended!, and Il USC 1, et s:eq_, as: ru:nend.ed, has possession, oustody, and contml of all reoords pertaining to the ohrutering, regruation, and .snpervision of all national. banking as.sooiatiOl!lrS.

2. "U.S. Bank Tru.'3lt Comp ru1y, aitional As.sociartion," Portland, Oregon tChrute.r o. 23412)1, is: a national banking assooiation formed under the laws of the United States and is anthorized therennder to mmsad the business of banking and exemise f'i.duci.uy powers on the date of this oorti:licate.

IN"TES1Th1:0NY\VHEREOF, today, cenihec 13, 2023, I have h eunto sub.sorihed my name arnd cmll!sed m.y seal of office to be affixed to these presents at the .S. Department of the Treas.my, in the Cio/ of Washington, Districit of Columbia.

Acting Comptroller of the Currency

CURRENCY BUREAU SEAL OF THE Comptroller OF THE CURRENCY TREASURY DEPARTMENT

2024-00286-C

Exhibit 4

U.S. BANK TRUST COMPANY, NATIONAL ASSOCIATION

AMENDED AND RESTATED BYLAWS

ARTICLE I
Meetings of Shareholders

Section 1.1. Annual Meeting. The annual meeting of the shareholders, for the election of directors and the transaction of any other proper business, shall be held at a time and place as the Chairman or President may designate. Notice of such meeting shall be given not less than ten (10) days or more than sixty (60) days prior to the date thereof, to each shareholder of the Association, unless the Office of the Comptroller of the Currency (the "OCC") determines that an emergency circumstance exists. In accordance with applicable law, the sole shareholder of the Association is permitted to waive notice of the meeting. If, for any reason, an election of directors is not made on the designated day, the election shall be held on some subsequent day, as soon thereafter as practicable, with prior notice thereof. Failure to hold an annual meeting as required by these Bylaws shall not affect the validity of any corporate action or work a forfeiture or dissolution of the Association.

Section 1.2. Special Meetings. Except as otherwise specially provided by law, special meetings of the shareholders may be called for any purpose, at any time by a majority of the board of directors (the "Board"), or by any shareholder or group of shareholders owning at least ten percent of the outstanding stock. Every such special meeting, unless otherwise provided by law, shall be called upon not less than ten (10) days nor more than sixty (60) days prior notice stating the purpose of the meeting.

Section 1.3. Nominations for Directors. Nominations for election to the Board may be made by the Board or by any shareholder.

Section 1.4. Proxies. Shareholders may vote at any meeting of the shareholders by proxies duly authorized in writing. Proxies shall be valid only for one meeting and any adjournments of such meeting and shall be filed with the records of the meeting.

Section 1.5. Record Date. The record date for determining shareholders entitled to notice and to vote at any meeting will be thirty days before the date of such meeting, unless otherwise determined by the Board.

Section 1.6. Quorum and Voting. A majority of the outstanding capital stock, represented in person or by proxy, shall constitute a quorum at any meeting of shareholders, unless otherwise provided by law, but less than a quorum may adjourn any meeting, from time to time, and the meeting may be held as adjourned without further notice. A majority of the votes cast shall decide every question or matter submitted to the shareholders at any meeting, unless otherwise provided by law or by the Articles of Association.

Section 1.7. Inspectors. The Board may, and in the event of its failure so to do, the Chairman of the Board may appoint Inspectors of Election who shall determine the presence of quorum, the validity of proxies, and the results of all elections and all other matters voted upon by shareholders at all annual and special meetings of shareholders.

Section 1.8. Waiver and Consent. The shareholders may act without notice or a meeting by a unanimous written consent by all shareholders.

Section 1.9. Remote Meetings. The Board shall have the right to determine that a shareholder meeting not be held at a place, but instead be held solely by means of remote communication in the manner and to the extent permitted by the General Corporation Law of the State of Delaware.

ARTICLE II
Directors

Section 2.1. Board of Directors. The Board shall have the power to manage and administer the business and affairs of the Association. Except as expressly limited by law, all corporate powers of the Association shall be vested in and may be exercised by the Board.

Section 2.2. Term of Office. The directors of this Association shall hold office for one year and until their successors are duly elected and qualified, or until their earlier resignation or removal.

Section 2.3. Powers. In addition to the foregoing, the Board shall have and may exercise all of the powers granted to or conferred upon it by the Articles of Association, the Bylaws and by law.

Section 2.4. Number. As provided in the Articles of Association, the Board of this Association shall consist of no less than five nor more than twenty-five members, unless the OCC has exempted the Association from the twenty-five- member limit. The Board shall consist of a number of members to be fixed and determined from time to time by resolution of the Board or the shareholders at any meeting thereof, in accordance with the Articles of Association. Between meetings of the shareholders held for the purpose of electing directors, the Board by a majority vote of the full Board may increase the size of the Board but not to more than a total of twenty-five directors, and fill any vacancy so created in the Board; provided that the Board may increase the number of directors only by up to two directors, when the number of directors last elected by shareholders was fifteen or fewer, and by up to four directors, when the number of directors last elected by shareholders was sixteen or more. Each director shall own a qualifying equity interest in the Association or a company that has control of the Association in each case as required by applicable law. Each director shall own such qualifying equity interest in his or her own right and meet any minimum threshold ownership required by applicable law.

Section 2.5. Organization Meeting. The newly elected Board shall meet for the purpose of organizing the new Board and electing and appointing such officers of the Association as may be appropriate. Such meeting shall be held on the day of the election or as soon thereafter as practicable, and, in any event, within thirty days thereafter, at such time and place as the Chairman or President may designate. If, at the time fixed for such meeting, there shall not be a quorum present, the directors present may adjourn the meeting until a quorum is obtained.

Section 2.6. Regular Meetings. The regular meetings of the Board shall be held, without notice, as the Chairman or President may designate and deem suitable.

Section 2.7. Special Meetings. Special meetings of the Board may be called at any time, at any place and for any purpose by the Chairman of the Board or the President of the Association, or upon the request of a majority of the entire Board. Notice of every special meeting of the Board shall be given to the directors at their usual places of business, or at such other addresses as shall have been furnished by them for the purpose. Such notice shall be given at least twelve hours (three hours if meeting is to be conducted by conference telephone) before the meeting by telephone or by being personally delivered, mailed, or electronically delivered. Such notice need not include a statement of the business to be transacted at, or the purpose of, any such meeting.

Section 2.8. Quorum and Necessary Vote. A majority of the directors shall constitute a quorum at any meeting of the Board, except when otherwise provided by law; but less than a quorum may adjourn any meeting, from time to time, and the meeting may be held as adjourned without further notice. Unless otherwise provided by law or the Articles or Bylaws of this Association, once a quorum is established, any act by a majority of those directors present and voting shall be the act of the Board.

Section 2.9. Written Consent. Except as otherwise required by applicable laws and regulations, the Board may act without a meeting by a unanimous written consent by all directors, to be filed with the Secretary of the Association as part of the corporate records.

Section 2.10. Remote Meetings. Members of the Board, or of any committee thereof, may participate in a meeting of such Board or committee by means of conference telephone, video or similar communications equipment by means of which all persons participating in the meeting can hear each other and such participation shall constitute presence in person at such meeting.

Section 2.11. Vacancies. When any vacancy occurs among the directors, the remaining members of the Board may appoint a director to fill such vacancy at any regular meeting of the Board, or at a special meeting called for that purpose.

ARTICLE III
Committees

Section 3.1. Advisory Board of Directors. The Board may appoint persons, who need not be directors, to serve as advisory directors on an advisory board of directors established with respect to the business affairs of either this Association alone or the business affairs of a group of affiliated organizations of which this Association is one. Advisory directors shall have such powers and duties as may be determined by the Board, provided, that the Board's responsibility for the business and affairs of this Association shall in no respect be delegated or diminished.

Section 3.2. Trust Audit Committee. At least once during each calendar year, the Association shall arrange for a suitable audit (by internal or external auditors) of all significant fiduciary activities under the direction of its trust audit committee, a function that will be fulfilled by the Audit Committee of the financial holding company that is the ultimate parent of this Association. The Association shall note the results of the audit (including significant actions taken as a result of the audit) in the minutes of the Board. In lieu of annual audits, the Association may adopt a continuous audit system in accordance with 12 C.F.R. § 9.9(b).

The Audit Committee of the financial holding company that is the ultimate parent of this Association, fulfilling the function of the trust audit committee:

(1) Must not include any officers of the Association or an affiliate who participate significantly in the administration of the Association's fiduciary activities; and

(2) Must consist of a majority of members who are not also members of any committee to which the Board has delegated power to manage and control the fiduciary activities of the Association.

Section 3.3. Executive Committee. The Board may appoint an Executive Committee which shall consist of at least three directors and which shall have, and may exercise, to the extent permitted by applicable law, all the powers of the Board between meetings of the Board or otherwise when the Board is not meeting.

Section 3.4. ~~Trust Management Committee~~. The Board of this Association shall appoint a Trust Management Committee to provide oversight of the fiduciary activities of the Association. The Trust Management Committee shall determine policies governing fiduciary activities. The Trust Management Committee or such sub-committees, officers or others as may be duly designated by the Trust Management Committee shall oversee the processes related to fiduciary activities to assure conformity with fiduciary policies it establishes, including ratifying the acceptance and the closing out or relinquishment of all trusts. The Trust Management Committee will provide regular reports of its activities to the Board.

Section 3.5. Other Committees. The Board may appoint, from time to time, committees of one or more persons who need not be directors, for such purposes and with such powers as the Board may determine; however, the Board will not delegate to any committee any powers or responsibilities that it is prohibited from delegating under any law or regulation. In addition, either the Chairman or the President may appoint, from time to time, committees of one or more officers, employees, agents or other persons, for such purposes and with such powers as either the Chairman or the President deems appropriate and proper. Whether appointed by the Board, the Chairman, or the President, any such committee shall at all times be subject to the direction and control of the Board.

Section 3.6. ~~Meetings, Minutes and Rules~~. An advisory board of directors and/or committee shall meet as necessary in consideration of the purpose of the advisory board of directors or committee, and shall maintain minutes in sufficient detail to indicate actions taken or recommendations made; unless required by the members, discussions, votes or other specific details need not be reported. An advisory board of directors or a committee may, in consideration of its purpose, adopt its own rules for the exercise of any of its functions or authority.

ARTICLE IV
Officers

Section 4.1. Chairman of the Board. The Board may appoint one of its members to be Chairman of the Board to serve at the pleasure of the Board. The Chairman shall supervise the carrying out of the policies adopted or approved by the Board; shall have general executive powers, as well as the specific powers conferred by these Bylaws; and shall also have and may exercise such powers and duties as from time to time may be conferred upon or assigned by the Board.

Section 4.2. President. The Board may appoint one of its members to be President of the Association. In the absence of the Chairman, the President shall preside at any meeting of the Board. The President shall have general executive powers, and shall have and may exercise any and all other powers and duties pertaining by law, regulation or practice, to the office of President, or imposed by these Bylaws. The President shall also have and may exercise such powers and duties as from time to time may be conferred or assigned by the Board.

Section 4.3. Vice President. The Board may appoint one or more Vice Presidents who shall have such powers and duties as may be assigned by the Board and to perform the duties of the President on those occasions when the President is absent, including presiding at any meeting of the Board in the absence of both the Chairman and President.

Section 4.4. ~~Secretary~~. The Board shall appoint a Secretary, or other designated officer who shall be Secretary of the Board and of the Association, and shall keep accurate minutes of all meetings. The Secretary shall attend to the giving of all notices required by these Bylaws to be given; shall be custodian of the corporate seal, records, documents and papers of the Association; shall provide for the keeping of proper records of all transactions of the Association; shall, upon request, authenticate any records of the Association; shall have and may exercise any and all other powers and duties pertaining by law, regulation or practice, to the Secretary, or imposed by these Bylaws; and shall also perform such other duties as may be assigned from time to time by the Board. The Board may appoint one or more Assistant Secretaries with such powers and duties as the Board, the President or the Secretary shall from time to time determine.

Section 4.5. Other Officers. The Board may appoint, and may authorize the Chairman, the President or any other officer to appoint, any officer as from time to time may appear to the Board, the Chairman, the President or such other officer to be required or desirable to transact the business of the Association. Such officers shall exercise such powers and perform such duties as pertain to their several offices, or as may be conferred upon or assigned to them by these Bylaws, the Board, the Chairman, the President or such other authorized officer. Any person may hold two offices.

Section 4.6. Tenure of Office. The Chairman or the President and all other officers shall hold office until their respective successors are elected and qualified or until their earlier death, resignation, retirement, disqualification or removal from office, subject to the right of the Board or authorized officer to discharge any officer at any time.

ARTICLE V
Stock

Section 5.1. The Board may authorize the issuance of stock either in certificated or in uncertificated form. Certificates for shares of stock shall be in such form as the Board may from time to time prescribe. If the Board issues certificated stock, the certificate shall be signed by the President, Secretary or any other such officer as the Board so determines. Shares of stock shall be transferable on the books of the Association, and a transfer book shall be kept in which all transfers of stock shall be recorded. Every person becoming a shareholder by such transfer shall, in proportion to such person's shares, succeed to all rights of the prior holder of such shares. Each certificate of stock shall recite on its face that the stock represented thereby is transferable only upon the books of the Association properly endorsed. The Board may impose conditions upon the transfer of the stock reasonably calculated to simplify the work of the Association for stock transfers, voting at shareholder meetings, and related matters, and to protect it against fraudulent transfers.

ARTICLE VI
Corporate Seal

Section 6.1. The Association shall have no corporate seal; provided, however, that if the use of a seal is required by, or is otherwise convenient or advisable pursuant to, the laws or regulations of any jurisdiction, the following seal may be used, and the Chairman, the President, the Secretary and any Assistant Secretary shall have the authority to affix such seal:

ARTICLE VII
Miscellaneous Provisions

Section 7.1. Execution of Instruments. All agreements, checks, drafts, orders, indentures, notes, mortgages, deeds, conveyances, transfers, endorsements, assignments, certificates, declarations, receipts, discharges, releases, satisfactions, settlements, petitions, schedules, accounts, affidavits, bonds, undertakings, guarantees, proxies and other instruments or documents may be signed, countersigned, executed, acknowledged, endorsed, verified, delivered or accepted on behalf of the Association, whether in a fiduciary capacity or otherwise, by any officer of the Association, or such employee or agent as may be designated from time to time by the Board by resolution, or by the Chairman or the President by written instrument, which resolution or instrument shall be certified as in effect by the Secretary or an Assistant Secretary of the Association. The provisions of this section are supplementary to any other provision of the Articles of Association or Bylaws.

Section 7.2. Records. The Articles of Association, the Bylaws as revised or amended from time to time and the proceedings of all meetings of the shareholders, the Board, and standing committees of the Board, shall be recorded in appropriate minute books provided for the purpose. The minutes of each meeting shall be signed by the Secretary, or other officer appointed to act as Secretary of the meeting.

Section 7.3. Trust Files. There shall be maintained in the Association files all fiduciary records necessary to assure that its fiduciary responsibilities have been properly undertaken and discharged.

Section 7.4. Trust Investments. Funds held in a fiduciary capacity shall be invested according to the instrument establishing the fiduciary relationship and according to law. Where such instrument does not specify the character and class of investments to be made and does not vest in the Association a discretion in the matter, funds held pursuant to such instrument shall be invested in investments in which corporate fiduciaries may invest under law.

Section 7.5. Notice. Whenever notice is required by the Articles of Association, the Bylaws or law, such notice shall be by mail, postage prepaid, e- mail, in person, or by any other means by which such notice can reasonably be expected to be received, using the address of the person to receive such notice, or such other personal data, as may appear on the records of the Association. Except where specified otherwise in these Bylaws, prior notice shall be proper if given not more than 30 days nor less than 10 days prior to the event for which notice is given.

ARTICLE VIII
Indemnification

Section 8.1. The Association shall indemnify such persons for such liabilities in such manner under such circumstances and to such extent as permitted by Section 145 of the Delaware General Corporation Law, as now enacted or hereafter amended. The Board may authorize the purchase and maintenance of insurance and/or the execution of individual agreements for the purpose of such indemnification, and the Association shall advance all reasonable costs and expenses (including attorneys' fees) incurred in defending any action, suit or proceeding to all persons entitled to indemnification under this Section 8.1. Such insurance shall be consistent with the requirements of 12 C.F.R. § 7.2014 and shall exclude coverage of liability for a formal order assessing civil money penalties against an institution-affiliated party, as defined at 12 U.S.C. § 1813(u).

Section 8.2. Notwithstanding Section 8.1, however, (a) any indemnification payments to an institution-affiliated party, as defined at 12 U.S.C. § 1813(u), for an administrative proceeding or civil action initiated by a federal banking agency, shall be reasonable and consistent with the requirements of 12 U.S.C. § 1828(k) and the implementing regulations thereunder; and (b) any indemnification payments and advancement of costs and expenses to an institution-affiliated party, as defined at 12 U.S.C. § 1813(u), in cases involving an administrative proceeding or civil action not initiated by a federal banking agency, shall be in accordance with Delaware General Corporation Law and consistent with safe and sound banking practices.

ARTICLE IX
Bylaws: Interpretation and Amendment

Section 9.1. These Bylaws shall be interpreted in accordance with and subject to appropriate provisions of law, and may be added to, altered, amended, or repealed, at any regular or special meeting of the Board.

Section 9.2. A copy of the Bylaws and all amendments shall at all times be kept in a convenient place at the principal office of the Association, and shall be open for inspection to all shareholders during Association hours.

ARTICLE X
Miscellaneous Provisions

Section 10.1. Fiscal Year. The fiscal year of the Association shall begin on the first day of January in each year and shall end on the thirty-first day of December following.

Section 10.2. ~~Governing Law~~. This Association designates the Delaware General Corporation Law, as amended from time to time, as the governing law for its corporate governance procedures, to the extent not inconsistent with Federal banking statutes and regulations or bank safety and soundness.

***

(February 8, 2021)

Exhibit 6

CONSENT

In accordance with Section 321(b) of the Trust Indenture Act of 1939, the undersigned, U.S. BANK TRUST COMPANY, NATIONAL ASSOCIATION hereby consents that reports of examination of the undersigned by Federal, State, Territorial or District authorities may be furnished by such authorities to the Securities and Exchange Commission upon its request therefor.

Dated: February 22, 2024

By: /s/ Gregory P. Guim
Gregory P. Guim
Vice President

Exhibit 7

U.S. Bank Trust Company, National Association
Statement of Financial Condition
as of 12/31/2023
($000's)

	12/31/2023
Assets	
Cash and Balances Due From Depository Institutions	$ 1,171,838
Securities	4,441
Federal Funds	0
Loans & Lease Financing Receivables	0
Fixed Assets	1,409
Intangible Assets	578,492
Other Assets	218,268
Total Assets	**$ 1,974,448**
Liabilities	
Deposits	$ 0
Fed Funds	0
Treasury Demand Notes	0
Trading Liabilities	0
Other Borrowed Money	0
Acceptances	0
Subordinated Notes and Debentures	0
Other Liabilities	255,900
Total Liabilities	**$ 255,900**
Equity	
Common and Preferred Stock	200
Surplus	1,171,635
Undivided Profits	546,713
Minority Interest in Subsidiaries	0
Total Equity Capital	**$ 1,718,548**
Total Liabilities and Equity Capital	**$ 1,974,448**

Exhibit 25.2

SECURITIES AND EXCHANGE COMMISSION
Washington, D.C. 20549

FORM T-1

STATEMENT OF ELIGIBILITY UNDER
THE TRUST INDENTURE ACT OF 1939 OF A
CORPORATION DESIGNATED TO ACT AS TRUSTEE
Check if an Application to Determine Eligibility of
a Trustee Pursuant to Section 305(b)(2) ☒

U.S. BANK TRUST COMPANY, NATIONAL ASSOCIATION

(Exact name of Trustee as specified in its charter)

91-1821036
I.R.S. Employer Identification No.

800 Nicollet Mall Minneapolis, Minnesota	55402
(Address of principal executive offices)	(Zip Code)

Gregory P. Guim
U.S. Bank Trust Company, National Association
50 S. 16th Street, Suite 2000
Philadelphia, PA 19102
(215) 761-9315
(Name, address and telephone number of agent for service)

Essential Utilities, Inc.
(Issuer with respect to the Securities)

Pennsylvania	23-1702594
(State or other jurisdiction of incorporation or organization)	(I.R.S. Employer Identification No.)

762 W. Lancaster Avenue Bryn Mawr, Pennsylvania	19010
(Address of Principal Executive Offices)	(Zip Code)

Subordinated Debt
(Title of the Indenture Securities)

FORM T-1

Item 1. GENERAL INFORMATION. Furnish the following information as to the Trustee.

a) *Name and address of each examining or supervising authority to which it is subject.*
Comptroller of the Currency
Washington, D.C.

b) *Whether it is authorized to exercise corporate trust powers.*
Yes

Item 2. AFFILIATIONS WITH THE OBLIGOR. *If the obligor is an affiliate of the Trustee, describe each such affiliation.*
None

Items 3-15 *Items 3-15 are not applicable because to the best of the Trustee's knowledge, the obligor is not in default under any Indenture for which the Trustee acts as Trustee.*

Item 16. LIST OF EXHIBITS: *List below all exhibits filed as a part of this statement of eligibility and qualification.*

1. A copy of the Articles of Association of the Trustee, attached as Exhibit 1.

2. A copy of the certificate of authority of the Trustee to commence business, attached as Exhibit 2.

3. A copy of the authorization of the Trustee to exercise corporate trust powers, included as Exhibit 2.

4. A copy of the existing bylaws of the Trustee, attached as Exhibit 4.

5. A copy of each Indenture referred to in Item 4. Not applicable.

6. The consent of the Trustee required by Section 321(b) of the Trust Indenture Act of 1939, attached as Exhibit 6.

7. Report of Condition of the Trustee as of December 31, 2023, published pursuant to law or the requirements of its supervising or examining authority, attached as Exhibit 7.

SIGNATURE

Pursuant to the requirements of the Trust Indenture Act of 1939, as amended, the Trustee, U.S. BANK TRUST COMPANY, NATIONAL ASSOCIATION, a national banking association organized and existing under the laws of the United States of America, has duly caused this statement of eligibility and qualification to be signed on its behalf by the undersigned, thereunto duly authorized, all in the City of Philadelphia, State of Pennsylvania on the 22nd of February, 2024.

By: /s/ Gregory P. Guim
Gregory P. Guim
Vice President

Exhibit 1

ARTICLES OF ASSOCIATION
OF
U. S. BANK TRUST COMPANY, NATIONAL ASSOCIATION

For the purpose of organizing an association (the "Association") to perform any lawful activities of national banks, the undersigned enter into the following Articles of Association:

FIRST. The title of this Association shall be U. S. Bank Trust Company, National Association.

SECOND. The main office of the Association shall be in the city of Portland, county of Multnomah, state of Oregon. The business of the Association will be limited to fiduciary powers and the support of activities incidental to the exercise of those powers. The Association may not expand or alter its business beyond that stated in this article without the prior approval of the Comptroller of the Currency.

THIRD. The board of directors of the Association shall consist of not less than five nor more than twenty-five persons, the exact number to be fixed and determined from time to time by resolution of a majority of the full board of directors or by resolution of a majority of the shareholders at any annual or special meeting thereof. Each director shall own common or preferred stock of the Association or of a holding company owning the Association, with an aggregate par, fair market, or equity value of not less than $1,000, as of either (i) the date of purchase, (ii) the date the person became a director, or (iii) the date of that person's most recent election to the board of directors, whichever is more recent. Any combination of common or preferred stock of the Association or holding company may be used.

Any vacancy in the board of directors may be filled by action of a majority of the remaining directors between meetings of shareholders. The board of directors may increase the number of directors up to the maximum permitted by law. Terms of directors, including directors selected to fill vacancies, shall expire at the next regular meeting of shareholders at which directors are elected, unless the directors resign or are removed from office. Despite the expiration of a director's term, the director shall continue to serve until his or her successor is elected and qualified or until there is a decrease in the number of directors and his or her position is eliminated.

Honorary or advisory members of the board of directors, without voting power or power of final decision in matters concerning the business of the Association, may be appointed by resolution of a majority of the full board of directors, or by resolution of shareholders at any annual or special meeting. Honorary or advisory directors shall not be counted to determined the number of directors of the Association or the presence of a quorum in connection with any board action, and shall not be required to own qualifying shares.

FOURTH. There shall be an annual meeting of the shareholders to elect directors and transact whatever other business may be brought before the meeting. It shall be held at the main office or any other convenient place the board of directors may designate, on the day of each year specified therefor in the Bylaws, or if that day falls on a legal holiday in the state in which the Association is located, on the next following banking day. If no election is held on the day fixed or in the event of a legal holiday on the following banking day, an election may be held on any subsequent day within 60 days of the day fixed, to be designated by the board of directors, or, if the directors fail to fix the day, by shareholders representing two-thirds of the shares issued and outstanding. In all cases, at least 10 days' advance notice of the meeting shall be given to the shareholders by first-class mail.

In all elections of directors, the number of votes each common shareholder may cast will be determined by multiplying the number of shares he or she owns by the number of directors to be elected. Those votes may be cumulated and cast for a single candidate or may be distributed among two or more candidates in the manner selected by the shareholder. On all other questions, each common shareholder shall be entitled to one vote for each share of stock held by him or her.

A director may resign at any time by delivering written notice to the board of directors, its chairperson, or to the Association, which resignation shall be effective when the notice is delivered unless the notice specifies a later effective date.

A director may be removed by the shareholders at a meeting called to remove him or her, when notice of the meeting stating that the purpose or one of the purposes is to remove him or her is provided, if there is a failure to fulfill one of the affirmative requirements for qualification, or for cause; provided, however, that a director may not be removed if the number of votes sufficient to elect him or her under cumulative voting is voted against his or her removal.

FIFTH. The authorized amount of capital stock of the Association shall be 1,000,000 shares of common stock of the par value of ten dollars ($10) each; but said capital stock may be increased or decreased from time to time, according to the provisions of the laws of the United States. The Association shall have only one class of capital stock.

No holder of shares of the capital stock of any class of the Association shall have any preemptive or preferential right of subscription to any shares of any class of stock of the Association, whether now or hereafter authorized, or to any obligations convertible into stock of the Association, issued, or sold, nor any right of subscription to any thereof other than such, if any, as the board of directors, in its discretion, may from time to time determine and at such price as the board of directors may from time to time fix.

Transfers of the Association's stock are subject to the prior written approval of a federal depository institution regulatory agency. If no other agency approval is required, the approval of the Comptroller of the Currency must be obtained prior to any such transfers.

Unless otherwise specified in the Articles of Association or required by law, (1) all matters requiring shareholder action, including amendments to the Articles of Association must be approved by shareholders owning a majority voting interest in the outstanding voting stock, and (2) each shareholder shall be entitled to one vote per share.

Unless otherwise specified in the Articles of Association or required by law, all shares of voting stock shall be voted together as a class, on any matters requiring shareholder approval.

Unless otherwise provided in the Bylaws, the record date for determining shareholders entitled to notice of and to vote at any meeting is the close of business on the day before the first notice is mailed or otherwise sent to the shareholders, provided that in no event may a record date be more than 70 days before the meeting.

The Association, at any time and from time to time, may authorize and issue debt obligations, whether subordinated, without the approval of the shareholders. Obligations classified as debt, whether subordinated, which may be issued by the Association without the approval of shareholders, do not carry voting rights on any issue, including an increase or decrease in the aggregate number of the securities, or the exchange or reclassification of all or part of securities into securities of another class or series.

SIXTH. The board of directors shall appoint one of its members president of this Association and one of its members chairperson of the board and shall have the power to appoint one or more vice presidents, a secretary who shall keep minutes of the directors' and shareholders' meetings and be responsible for authenticating the records of the Association, and such other officers and employees as may be required to transact the business of this Association. A duly appointed officer may appoint one or more officers or assistant officers if authorized by the board of directors in accordance with the Bylaws.

The board of directors shall have the power to:

(1) Define the duties of the officers, employees, and agents of the Association.

(2) Delegate the performance of its duties, but not the responsibility for its duties, to the officers, employees, and agents of the Association.

(3) Fix the compensation and enter employment contracts with its officers and employees upon reasonable terms and conditions consistent with applicable law.

(4) Dismiss officers and employees.

(5) Require bonds from officers and employees and to fix the penalty thereof.

(6) Ratify written policies authorized by the Association's management or committees of the board.

(7) Regulate the manner any increase or decrease of the capital of the Association shall be made; provided that nothing herein shall restrict the power of shareholders to increase or decrease the capital of the Association in accordance with law, and nothing shall raise or lower from two-thirds the percentage required for shareholder approval to increase or reduce the capital.

(8) Manage and administer the business and affairs of the Association.

(9) Adopt initial Bylaws, not inconsistent with law or the Articles of Association, for managing the business and regulating the affairs of the Association.

(10) Amend or repeal Bylaws, except to the extent that the Articles of Association reserve this power in whole or in part to the shareholders.

(11) Make contracts.

(12) Generally perform all acts that are legal for a board of directors to perform.

SEVENTH. The board of directors shall have the power to change the location of the main office to any authorized branch within the limits of the city of Portland, Oregon, without the approval of the shareholders, or with a vote of shareholders owning two-thirds of the stock of the Association for a location outside such limits and upon receipt of a certificate of approval from the Comptroller of the Currency, to any other location within or outside the limits of the city of Portland, Oregon, but not more than thirty miles beyond such limits. The board of directors shall have the power to establish or change the location of any office or offices of the Association to any other location permitted under applicable law, without approval of shareholders, subject to approval by the Comptroller of the Currency.

EIGHTH. The corporate existence of this Association shall continue until termination according to the laws of the United States.

NINTH. The board of directors of the Association, or any shareholder owning, in the aggregate, not less than 25 percent of the stock of the Association, may call a special meeting of shareholders at any time. Unless otherwise provided by the Bylaws or the laws of the United States, or waived by shareholders, a notice of the time, place, and purpose of every annual and special meeting of the shareholders shall be given by first-class mail, postage prepaid, mailed at least 10, and no more than 60, days prior to the date of the meeting to each shareholder of record at his/her address as shown upon the books of the Association. Unless otherwise provided by the Bylaws, any action requiring approval of shareholders must be effected at a duly called annual or special meeting.

TENTH. These Articles of Association may be amended at any regular or special meeting of the shareholders by the affirmative vote of the holders of a majority of the stock of the Association, unless the vote of the holders of a greater amount of stock is required by law, and in that case by the vote of the holders of such greater amount; provided, that the scope of the Association's activities and services may not be expanded without the prior written approval of the Comptroller of the Currency. The Association's board of directors may propose one or more amendments to the Articles of Association for submission to theshareholders.

In witness whereof, we have hereunto set our hands this 11th of June, 1997.

/s/ Jeffey T. Grubb
Jeffey T. Grubb

/s/ Robert D. Sznewajs
Robert D. Sznewajs

/s/ Dwight V. Board
Dwight V. Board

/s/ P. K. Chatterjee
P. K. Chatterjee

/s/ Robert Lane
Robert Lane

Exhibit 2

() Office oltheCon.plroller of the Curremcy

Washington, DC 20219

CERTIl1CATE OJ' OORPO:RATE EXISTENCE AND Fin CIARY POWERS

I, Michael J_Hsu, Aotmg Comptroller of the Currency, do heresliyoertify that:

1. The Comptroller ofthe Cunency, pursuant to Revised Statutes 324, et .seq, as amended!, and 11 USC 1, et s:eq_, as: ru:nend.ed, has possession, oustody, and contml of all reoords pertaining to the ohrutering, regruation, and .snpervision of all national. banking as.sooiatiOl!lrS.

2. "U.S. Bank Tru.'3lt Comp ru1y, aitional As.sociartion," Portland, Oregon tChrute.r o. 23412)1, is: a national banking assooiation formed under the laws of the United States and is anthorized therennder to mmsad the business of banking and exemise f'i.duci.uy powers on the date of this oorti:licate.

IN"TES1Th1:0NY\VHEREOF, today, cenihec 13, 2023, I have h eunto sub.sorihed my name arnd cmll!sed m.y seal of office to be affixed to these presents at the .S. Department of the Treas.my, in the Cio/ of Washington, Districit of Columbia.

Acting Comptroller of the Currency

CURRENCY BUREAU SEAL OF THE Comptroller OF THE CURRENCY TREASURY DEPARTMENT

2024-00286-C

Exhibit 4

U.S. BANK TRUST COMPANY, NATIONAL ASSOCIATION

AMENDED AND RESTATED BYLAWS

ARTICLE I
~~Meetings of~~ Shareholders

Section 1.1. ~~Annual Meeting~~. The annual meeting of the shareholders, for the election of directors and the transaction of any other proper business, shall be held at a time and place as the Chairman or President may designate. Notice of such meeting shall be given not less than ten (10) days or more than sixty (60) days prior to the date thereof, to each shareholder of the Association, unless the Office of the Comptroller of the Currency (the "OCC") determines that an emergency circumstance exists. In accordance with applicable law, the sole shareholder of the Association is permitted to waive notice of the meeting. If, for any reason, an election of directors is not made on the designated day, the election shall be held on some subsequent day, as soon thereafter as practicable, with prior notice thereof. Failure to hold an annual meeting as required by these Bylaws shall not affect the validity of any corporate action or work a forfeiture or dissolution of the Association.

Section 1.2. ~~Special Meetings~~. Except as otherwise specially provided by law, special meetings of the shareholders may be called for any purpose, at any time by a majority of the board of directors (the "Board"), or by any shareholder or group of shareholders owning at least ten percent of the outstanding stock. Every such special meeting, unless otherwise provided by law, shall be called upon not less than ten (10) days nor more than sixty (60) days prior notice stating the purpose of the meeting.

Section 1.3. Nominations for Directors. Nominations for election to the Board may be made by the Board or by any shareholder.

Section 1.4. Proxies. Shareholders may vote at any meeting of the shareholders by proxies duly authorized in writing. Proxies shall be valid only for one meeting and any adjournments of such meeting and shall be filed with the records of the meeting.

Section 1.5. Record Date. The record date for determining shareholders entitled to notice and to vote at any meeting will be thirty days before the date of such meeting, unless otherwise determined by the Board.

Section 1.6. ~~Quorum and Voting~~. A majority of the outstanding capital stock, represented in person or by proxy, shall constitute a quorum at any meeting of shareholders, unless otherwise provided by law, but less than a quorum may adjourn any meeting, from time to time, and the meeting may be held as adjourned without further notice. A majority of the votes cast shall decide every question or matter submitted to the shareholders at any meeting, unless otherwise provided by law or by the Articles of Association.

Section 1.7. ~~Inspectors~~. The Board may, and in the event of its failure so to do, the Chairman of the Board may appoint Inspectors of Election who shall determine the presence of quorum, the validity of proxies, and the results of all elections and all other matters voted upon by shareholders at all annual and special meetings of shareholders.

Section 1.8. Waiver and Consent. The shareholders may act without notice or a meeting by a unanimous written consent by all shareholders.

Section 1.9. ~~Remote Meetings~~. The Board shall have the right to determine that a shareholder meeting not be held at a place, but instead be held solely by means of remote communication in the manner and to the extent permitted by the General Corporation Law of the State of Delaware.

ARTICLE II
Directors

Section 2.1. Board of Directors. The Board shall have the power to manage and administer the business and affairs of the Association. Except as expressly limited by law, all corporate powers of the Association shall be vested in and may be exercised by the Board.

Section 2.2. Term of Office. The directors of this Association shall hold office for one year and until their successors are duly elected and qualified, or until their earlier resignation or removal.

Section 2.3. Powers. In addition to the foregoing, the Board shall have and may exercise all of the powers granted to or conferred upon it by the Articles of Association, the Bylaws and by law.

Section 2.4. Number. As provided in the Articles of Association, the Board of this Association shall consist of no less than five nor more than twenty-five members, unless the OCC has exempted the Association from the twenty-five- member limit. The Board shall consist of a number of members to be fixed and determined from time to time by resolution of the Board or the shareholders at any meeting thereof, in accordance with the Articles of Association. Between meetings of the shareholders held for the purpose of electing directors, the Board by a majority vote of the full Board may increase the size of the Board but not to more than a total of twenty-five directors, and fill any vacancy so created in the Board; provided that the Board may increase the number of directors only by up to two directors, when the number of directors last elected by shareholders was fifteen or fewer, and by up to four directors, when the number of directors last elected by shareholders was sixteen or more. Each director shall own a qualifying equity interest in the Association or a company that has control of the Association in each case as required by applicable law. Each director shall own such qualifying equity interest in his or her own right and meet any minimum threshold ownership required by applicable law.

Section 2.5. ~~Organization Meeting~~. The newly elected Board shall meet for the purpose of organizing the new Board and electing and appointing such officers of the Association as may be appropriate. Such meeting shall be held on the day of the election or as soon thereafter as practicable, and, in any event, within thirty days thereafter, at such time and place as the Chairman or President may designate. If, at the time fixed for such meeting, there shall not be a quorum present, the directors present may adjourn the meeting until a quorum is obtained.

Section 2.6. ~~Regular Meetings~~. The regular meetings of the Board shall be held, without notice, as the Chairman or President may designate and deem suitable.

Section 2.7. ~~Special Meetings~~. Special meetings of the Board may be called at any time, at any place and for any purpose by the Chairman of the Board or the President of the Association, or upon the request of a majority of the entire Board. Notice of every special meeting of the Board shall be given to the directors at their usual places of business, or at such other addresses as shall have been furnished by them for the purpose. Such notice shall be given at least twelve hours (three hours if meeting is to be conducted by conference telephone) before the meeting by telephone or by being personally delivered, mailed, or electronically delivered. Such notice need not include a statement of the business to be transacted at, or the purpose of, any such meeting.

Section 2.8. ~~Quorum and Necessary Vote~~. A majority of the directors shall constitute a quorum at any meeting of the Board, except when otherwise provided by law; but less than a quorum may adjourn any meeting, from time to time, and the meeting may be held as adjourned without further notice. Unless otherwise provided by law or the Articles or Bylaws of this Association, once a quorum is established, any act by a majority of those directors present and voting shall be the act of the Board.

Section 2.9. Written Consent. Except as otherwise required by applicable laws and regulations, the Board may act without a meeting by a unanimous written consent by all directors, to be filed with the Secretary of the Association as part of the corporate records.

Section 2.10. ~~Remote Meetings~~. Members of the Board, or of any committee thereof, may participate in a meeting of such Board or committee by means of conference telephone, video or similar communications equipment by means of which all persons participating in the meeting can hear each other and such participation shall constitute presence in person at such meeting.

Section 2.11. Vacancies. When any vacancy occurs among the directors, the remaining members of the Board may appoint a director to fill such vacancy at any regular meeting of the Board, or at a special meeting called for that purpose.

ARTICLE III
Committees

Section 3.1. ~~Advisory Board of Directors~~. The Board may appoint persons, who need not be directors, to serve as advisory directors on an advisory board of directors established with respect to the business affairs of either this Association alone or the business affairs of a group of affiliated organizations of which this Association is one. Advisory directors shall have such powers and duties as may be determined by the Board, provided, that the Board's responsibility for the business and affairs of this Association shall in no respect be delegated or diminished.

Section 3.2. Trust Audit Committee. At least once during each calendar year, the Association shall arrange for a suitable audit (by internal or external auditors) of all significant fiduciary activities under the direction of its trust audit committee, a function that will be fulfilled by the Audit Committee of the financial holding company that is the ultimate parent of this Association. The Association shall note the results of the audit (including significant actions taken as a result of the audit) in the minutes of the Board. In lieu of annual audits, the Association may adopt a continuous audit system in accordance with 12 C.F.R. § 9.9(b).

The Audit Committee of the financial holding company that is the ultimate parent of this Association, fulfilling the function of the trust audit committee:

(1) Must not include any officers of the Association or an affiliate who participate significantly in the administration of the Association's fiduciary activities; and

(2) Must consist of a majority of members who are not also members of any committee to which the Board has delegated power to manage and control the fiduciary activities of the Association.

Section 3.3. Executive Committee. The Board may appoint an Executive Committee which shall consist of at least three directors and which shall have, and may exercise, to the extent permitted by applicable law, all the powers of the Board between meetings of the Board or otherwise when the Board is not meeting.

Section 3.4. ~~Trust Management Committee~~. The Board of this Association shall appoint a Trust Management Committee to provide oversight of the fiduciary activities of the Association. The Trust Management Committee shall determine policies governing fiduciary activities. The Trust Management Committee or such sub-committees, officers or others as may be duly designated by the Trust Management Committee shall oversee the processes related to fiduciary activities to assure conformity with fiduciary policies it establishes, including ratifying the acceptance and the closing out or relinquishment of all trusts. The Trust Management Committee will provide regular reports of its activities to the Board.

Section 3.5. Other Committees. The Board may appoint, from time to time, committees of one or more persons who need not be directors, for such purposes and with such powers as the Board may determine; however, the Board will not delegate to any committee any powers or responsibilities that it is prohibited from delegating under any law or regulation. In addition, either the Chairman or the President may appoint, from time to time, committees of one or more officers, employees, agents or other persons, for such purposes and with such powers as either the Chairman or the President deems appropriate and proper. Whether appointed by the Board, the Chairman, or the President, any such committee shall at all times be subject to the direction and control of the Board.

Section 3.6. ~~Meetings, Minutes and Rules~~. An advisory board of directors and/or committee shall meet as necessary in consideration of the purpose of the advisory board of directors or committee, and shall maintain minutes in sufficient detail to indicate actions taken or recommendations made; unless required by the members, discussions, votes or other specific details need not be reported. An advisory board of directors or a committee may, in consideration of its purpose, adopt its own rules for the exercise of any of its functions or authority.

ARTICLE IV
Officers

Section 4.1. Chairman of the Board. The Board may appoint one of its members to be Chairman of the Board to serve at the pleasure of the Board. The Chairman shall supervise the carrying out of the policies adopted or approved by the Board; shall have general executive powers, as well as the specific powers conferred by these Bylaws; and shall also have and may exercise such powers and duties as from time to time may be conferred upon or assigned by the Board.

Section 4.2. President. The Board may appoint one of its members to be President of the Association. In the absence of the Chairman, the President shall preside at any meeting of the Board. The President shall have general executive powers, and shall have and may exercise any and all other powers and duties pertaining by law, regulation or practice, to the office of President, or imposed by these Bylaws. The President shall also have and may exercise such powers and duties as from time to time may be conferred or assigned by the Board.

Section 4.3. Vice President. The Board may appoint one or more Vice Presidents who shall have such powers and duties as may be assigned by the Board and to perform the duties of the President on those occasions when the President is absent, including presiding at any meeting of the Board in the absence of both the Chairman and President.

Section 4.4. ~~Secretary~~. The Board shall appoint a Secretary, or other designated officer who shall be Secretary of the Board and of the Association, and shall keep accurate minutes of all meetings. The Secretary shall attend to the giving of all notices required by these Bylaws to be given; shall be custodian of the corporate seal, records, documents and papers of the Association; shall provide for the keeping of proper records of all transactions of the Association; shall, upon request, authenticate any records of the Association; shall have and may exercise any and all other powers and duties pertaining by law, regulation or practice, to the Secretary, or imposed by these Bylaws; and shall also perform such other duties as may be assigned from time to time by the Board. The Board may appoint one or more Assistant Secretaries with such powers and duties as the Board, the President or the Secretary shall from time to time determine.

Section 4.5. Other Officers. The Board may appoint, and may authorize the Chairman, the President or any other officer to appoint, any officer as from time to time may appear to the Board, the Chairman, the President or such other officer to be required or desirable to transact the business of the Association. Such officers shall exercise such powers and perform such duties as pertain to their several offices, or as may be conferred upon or assigned to them by these Bylaws, the Board, the Chairman, the President or such other authorized officer. Any person may hold two offices.

Section 4.6. Tenure of Office. The Chairman or the President and all other officers shall hold office until their respective successors are elected and qualified or until their earlier death, resignation, retirement, disqualification or removal from office, subject to the right of the Board or authorized officer to discharge any officer at any time.

ARTICLE V
Stock

Section 5.1. The Board may authorize the issuance of stock either in certificated or in uncertificated form. Certificates for shares of stock shall be in such form as the Board may from time to time prescribe. If the Board issues certificated stock, the certificate shall be signed by the President, Secretary or any other such officer as the Board so determines. Shares of stock shall be transferable on the books of the Association, and a transfer book shall be kept in which all transfers of stock shall be recorded. Every person becoming a shareholder by such transfer shall, in proportion to such person's shares, succeed to all rights of the prior holder of such shares. Each certificate of stock shall recite on its face that the stock represented thereby is transferable only upon the books of the Association properly endorsed. The Board may impose conditions upon the transfer of the stock reasonably calculated to simplify the work of the Association for stock transfers, voting at shareholder meetings, and related matters, and to protect it against fraudulent transfers.

ARTICLE VI
~~Corporate~~ Seal

Section 6.1. The Association shall have no corporate seal; provided, however, that if the use of a seal is required by, or is otherwise convenient or advisable pursuant to, the laws or regulations of any jurisdiction, the following seal may be used, and the Chairman, the President, the Secretary and any Assistant Secretary shall have the authority to affix such seal:

ARTICLE VII
Miscellaneous Provisions

Section 7.1. Execution of Instruments. All agreements, checks, drafts, orders, indentures, notes, mortgages, deeds, conveyances, transfers, endorsements, assignments, certificates, declarations, receipts, discharges, releases, satisfactions, settlements, petitions, schedules, accounts, affidavits, bonds, undertakings, guarantees, proxies and other instruments or documents may be signed, countersigned, executed, acknowledged, endorsed, verified, delivered or accepted on behalf of the Association, whether in a fiduciary capacity or otherwise, by any officer of the Association, or such employee or agent as may be designated from time to time by the Board by resolution, or by the Chairman or the President by written instrument, which resolution or instrument shall be certified as in effect by the Secretary or an Assistant Secretary of the Association. The provisions of this section are supplementary to any other provision of the Articles of Association or Bylaws.

Section 7.2. Records. The Articles of Association, the Bylaws as revised or amended from time to time and the proceedings of all meetings of the shareholders, the Board, and standing committees of the Board, shall be recorded in appropriate minute books provided for the purpose. The minutes of each meeting shall be signed by the Secretary, or other officer appointed to act as Secretary of the meeting.

Section 7.3. Trust Files. There shall be maintained in the Association files all fiduciary records necessary to assure that its fiduciary responsibilities have been properly undertaken and discharged.

Section 7.4. Trust Investments. Funds held in a fiduciary capacity shall be invested according to the instrument establishing the fiduciary relationship and according to law. Where such instrument does not specify the character and class of investments to be made and does not vest in the Association a discretion in the matter, funds held pursuant to such instrument shall be invested in investments in which corporate fiduciaries may invest under law.

Section 7.5. Notice. Whenever notice is required by the Articles of Association, the Bylaws or law, such notice shall be by mail, postage prepaid, e- mail, in person, or by any other means by which such notice can reasonably be expected to be received, using the address of the person to receive such notice, or such other personal data, as may appear on the records of the Association. Except where specified otherwise in these Bylaws, prior notice shall be proper if given not more than 30 days nor less than 10 days prior to the event for which notice is given.

ARTICLE VIII
Indemnification

Section 8.1. The Association shall indemnify such persons for such liabilities in such manner under such circumstances and to such extent as permitted by Section 145 of the Delaware General Corporation Law, as now enacted or hereafter amended. The Board may authorize the purchase and maintenance of insurance and/or the execution of individual agreements for the purpose of such indemnification, and the Association shall advance all reasonable costs and expenses (including attorneys' fees) incurred in defending any action, suit or proceeding to all persons entitled to indemnification under this Section 8.1. Such insurance shall be consistent with the requirements of 12 C.F.R. § 7.2014 and shall exclude coverage of liability for a formal order assessing civil money penalties against an institution-affiliated party, as defined at 12 U.S.C. § 1813(u).

Section 8.2. Notwithstanding Section 8.1, however, (a) any indemnification payments to an institution-affiliated party, as defined at 12 U.S.C. § 1813(u), for an administrative proceeding or civil action initiated by a federal banking agency, shall be reasonable and consistent with the requirements of 12 U.S.C. § 1828(k) and the implementing regulations thereunder; and (b) any indemnification payments and advancement of costs and expenses to an institution-affiliated party, as defined at 12 U.S.C. § 1813(u), in cases involving an administrative proceeding or civil action not initiated by a federal banking agency, shall be in accordance with Delaware General Corporation Law and consistent with safe and sound banking practices.

ARTICLE IX
~~Bylaws: Interpretation~~ and Amendment

Section 9.1. These Bylaws shall be interpreted in accordance with and subject to appropriate provisions of law, and may be added to, altered, amended, or repealed, at any regular or special meeting of the Board.

Section 9.2. A copy of the Bylaws and all amendments shall at all times be kept in a convenient place at the principal office of the Association, and shall be open for inspection to all shareholders during Association hours.

ARTICLE X
Miscellaneous Provisions

Section 10.1. Fiscal Year. The fiscal year of the Association shall begin on the first day of January in each year and shall end on the thirty-first day of December following.

Section 10.2. ~~Governing Law~~. This Association designates the Delaware General Corporation Law, as amended from time to time, as the governing law for its corporate governance procedures, to the extent not inconsistent with Federal banking statutes and regulations or bank safety and soundness.

***

(February 8, 2021)

Exhibit 6

CONSENT

In accordance with Section 321(b) of the Trust Indenture Act of 1939, the undersigned, U.S. BANK TRUST COMPANY, NATIONAL ASSOCIATION hereby consents that reports of examination of the undersigned by Federal, State, Territorial or District authorities may be furnished by such authorities to the Securities and Exchange Commission upon its request therefor.

Dated: February 22, 2024

By: /s/ Gregory P. Guim
Gregory P. Guim
Vice President

Exhibit 7

U.S. Bank Trust Company, National Association
Statement of Financial Condition
as of 12/31/2023
($000's)

	12/31/2023
Assets	
Cash and Balances Due From Depository Institutions	$ 1,171,838
Securities	4,441
Federal Funds	0
Loans & Lease Financing Receivables	0
Fixed Assets	1,409
Intangible Assets	578,492
Other Assets	218,268
Total Assets	**$ 1,974,448**
Liabilities	
Deposits	$ 0
Fed Funds	0
Treasury Demand Notes	0
Trading Liabilities	0
Other Borrowed Money	0
Acceptances	0
Subordinated Notes and Debentures	0
Other Liabilities	255,900
Total Liabilities	**$ 255,900**
Equity	
Common and Preferred Stock	200
Surplus	1,171,635
Undivided Profits	546,713
Minority Interest in Subsidiaries	0
Total Equity Capital	**$ 1,718,548**
Total Liabilities and Equity Capital	**$ 1,974,448**

Exhibit 107

Calculation of Filing Fee Tables

Form S-3
(Form Type)

Essential Utilities, Inc.
(Exact Name of Registrant as Specified in its Charter)

Table 1: Newly Registered Securities and Carry Forward Securities

	Security Type	Security Class Title	Fee Calculation or Carry Forward Rule	Amount Registered	Proposed Maximum Offering Price Per Unit	Maximum Aggregate Offering Price	Fee Rate	Amount of Registration Fee	Carry Forward Form Type	Carry Forward File Number	Carry Forward Initial Effective Date	Filing Fee Previously Paid in Connection with Unsold Securities to be Carried Forward
Newly Registered Securities												
Fees to Be Paid	Equity	Common Stock, $0.50 par value	Rule 457(r)	(1)	—	—	—	$0.00				
	Equity	Preferred Stock	Rule 457(r)	(1)	—	—	—	$0.00				
	Other	Common Stock Purchase Contracts	Rule 457(r)	(1)	—	—	—	$0.00				
	Other	Warrants	Rule 457(r)	(1)	—	—	—	$0.00				
	Other	Units	Rule 457(r)	(1)	—	—	—	$0.00				
	Other	Depositary Shares	Rule 457(r)	(1)	—	—	—	$0.00				
	Debt	Debt Securities	Rule 457(r)	(1)	—	—	—	$0.00				
Fees Previously Paid	—	—	—	—	—	—		—				
Carry Forward Securities												
Carry Forward Securities	—	—	—	—	—	—		—	—	—	—	—
	Total Offering Amounts					—		(1)				
	Total Fees Previously Paid							—				
	Total Fee Offsets							—				
	Net Fee Due							$0.00(2)				

(1) An unspecified aggregate initial offering amount or number of the securities of each identified class is being registered as may from time to time be offered by Essential Utilities, Inc. or sold by selling security holders, if and as allowed, at unspecified prices, along with an indeterminate amount or number of securities that may be issued upon exercise, settlement, exchange or conversion of securities offered hereunder.

(2) In accordance with Rules 456(b) and 457(r) under the Securities Act of 1933, as amended (the "Securities Act"), the registrant is deferring payment of the registration fee in connection with such securities offered hereby, and the registrant will pay "pay-as-you-go registration fees" in accordance with Rules 456(b) and 457(r) under the Securities Act with respect to those securities.

Filed Pursuant to Rule 424(b)(5)
Registration No. 333-277563

Prospectus Supplement
(To Prospectus dated March 1, 2024)

Up to $1,000,000,000



ESSENTIAL UTILITIES, INC.

Common Stock

This prospectus supplement and the accompanying prospectus relate to the offer and sale from time to time of shares of our common stock, par value $0.50 per share, having an aggregate gross sales price of up to $1,000,000,000 through any of Barclays Capital Inc. ("Barclays"), BofA Securities, Inc. ("BofA Securities"), Citizens JMP Securities, LLC ("Citizens JMP"), Huntington Securities, Inc. ("Huntington Capital Markets"), RBC Capital Markets, LLC ("RBC Capital Markets"), TD Securities (USA) LLC ("TD Securities"), Wells Fargo Securities, LLC ("Wells Fargo Securities"), Robert W. Baird & Co. Incorporated ("Baird"), Evercore Group L.L.C. ("Evercore ISI") and Janney Montgomery Scott LLC ("Janney Montgomery Scott"), as our agents under separate sales agreements. We refer to Barclays, BofA Securities, Citizens JMP, Huntington Capital Markets, RBC Capital Markets, TD Securities, Wells Fargo Securities, Baird, Evercore ISI and Janney Montgomery Scott, each as a sales agent and collectively as the sales agents.

The sales agreements provide that, in addition to the issuance and sale of shares of our common stock by us through the sales agents, we may enter into forward sale agreements, between us and any of Barclays Bank PLC, Bank of America, N.A., Citizens JMP Securities, LLC, Huntington Securities, Inc., Royal Bank of Canada, The Toronto-Dominion Bank, Wells Fargo Bank, National Association and Robert W. Baird & Co. Incorporated. We refer to these affiliated entities, when acting in such capacity, as forward purchasers. In connection with each such forward sale agreement, the relevant forward purchaser will, at our request, borrow from third parties and, through the relevant sales agent, sell a number of shares of our common stock equal to the number of shares of our common stock that will underlie such forward sale agreement to hedge such forward purchaser's exposure under such forward sale agreement. We refer to sales agents, when acting as agents for forward purchasers, as forward sellers.

Sales of common stock pursuant to this prospectus supplement and the accompanying prospectus, if any, may be made in negotiated transactions or transactions that are deemed to be "at-the-market" transactions as defined in Rule 415 under the Securities Act of 1933, as amended (the "Securities Act"), including sales made by means of ordinary brokers' transactions through the facilities of the New York Stock Exchange (the "NYSE") at market prices, to or through a market maker, through an electronic communications network, in negotiated transactions, in any manner permitted by applicable law, or as otherwise may be agreed between the applicable sales agent and us.

The sales agreements also provide that we may sell shares of our common stock to a sales agent as principal for its own account at a price agreed upon at the time of the sale. If we sell shares of our common stock to a sales agent as principal, then we will enter into a separate terms agreement with that sales agent setting forth the terms of such transaction.

None of the sales agents is required to sell any specific dollar amount of shares of our common stock, but each will, subject to the terms and conditions of the applicable sales agreement, use its commercially reasonable efforts to sell the shares offered as instructed by us. The offering of shares of our common stock pursuant to the sales agreements will terminate upon the earlier of (1) the sale of shares of our common stock subject to the sales agreements (including shares sold by us to or through the sales agents and borrowed shares sold through the sales agents, acting as forward sellers) and any terms agreement having an aggregate gross sales price of $1,000,000,000 and (2) with respect to a particular sales agreement, the termination of such sales agreement by us or by the applicable sales agent as permitted therein.

In connection with sales through any of the sales agents under one or more of the sales agreements, we will pay the applicable sales agent a commission equal to 1.00% of the gross sales price of all shares of our common stock sold by such sales agent. In connection with any forward sale transaction, the applicable sales agent, as forward seller, will receive an effective per share commission of 1.00% of the volume-weighted average price per share at which the shares of common stock are sold, as adjusted, pursuant to such forward sale agreement.

The net proceeds we receive from the sale of our common stock through a sales agent on our behalf pursuant to one or more of the separate sales agreements or to a sales agent acting as a principal will be the gross proceeds received from such sales less the compensation paid to the sales agents and any other costs we may incur in issuing and/or selling the shares of our common stock; provided, however, that we will not initially receive any proceeds from the sale of borrowed shares of our common stock by any forward seller. We expect to receive proceeds from the sale of shares of our common stock upon future physical settlement(s) of the relevant forward sale agreement with the relevant forward purchaser on dates specified by us on or prior to the maturity date of such forward sale agreement, in which case we will expect to receive, subject to certain adjustments, aggregate net cash proceeds at settlement equal to the number of shares underlying the relevant forward sale agreement, multiplied by the relevant forward sale price. If we elect to cash settle or net share settle a forward sale agreement, we may not receive any proceeds (in the case of cash settlement) or will not receive any proceeds (in the case of net share settlement), and we may owe cash (in the case of cash settlement) or shares of our common stock (in the case of net share settlement) to the relevant forward purchaser.

Our common stock is listed on the NYSE under the symbol "WTRG." On August 12, 2024, the last reported sale price of our common stock on the NYSE was $39.11 per share.

Investing in our common stock involves risks. See "Risk Factors" beginning on page S-5 of this prospectus supplement, on page 4 of the accompanying prospectus and in the documents we incorporate by reference in this prospectus supplement and the accompanying prospectus.

Neither the U.S. Securities and Exchange Commission nor any state securities commission has approved or disapproved of these securities or determined if this prospectus supplement or the accompanying prospectus is truthful or complete. Any representation to the contrary is a

Barclays | **BofA Securities** | **Citizens JMP**

Huntington Capital Markets | **RBC Capital Markets** | **TD Securities** | **Wells Fargo Securities**

Baird | **Evercore ISI** | **Janney Montgomery Scott**

August 13, 2024

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ABOUT THIS PROSPECTUS SUPPLEMENT

Unless otherwise specified or the context requires otherwise, references in this prospectus supplement to:

- "Essential Utilities," the "Company," "we," "us," "our" and similar references refer to Essential Utilities, Inc. and its subsidiaries; and
- "this offering" refers to the offering of shares of our common stock from time to time pursuant to this prospectus supplement and the accompanying prospectus.

All references to currency amounts included in this prospectus supplement are in U.S. dollars unless specifically noted otherwise.

This document is in two parts. The first part is this prospectus supplement, which describes the specific terms of this offering of our common stock and also adds to and updates information contained in the accompanying prospectus and the documents incorporated by reference in the accompanying prospectus. The second part is the accompanying prospectus, which gives more general information about us, some of which does not apply to this offering of our common stock. To the extent the information in this prospectus supplement is inconsistent with the information in the accompanying prospectus, you should rely on the information in this prospectus supplement.

We have not, and the sales agents, the principals, the forward purchasers and the forward sellers have not, authorized anyone to provide you with any information other than that contained or incorporated by reference in this prospectus supplement, the accompanying prospectus or in any free writing prospectus we may provide to you in connection with this offering. Neither we nor any of the sales agents, the principals, the forward purchasers or the forward sellers take any responsibility for, or provide any assurances as to the reliability of, any additional or different information that others may give you. Neither we nor any of the sales agents, the principals, the forward purchasers or the forward sellers are offering to sell our common stock or seeking offers to buy our common stock in jurisdictions where offers or sales are not permitted. You should assume that the information contained in this prospectus supplement, the accompanying prospectus and any related free writing prospectus is accurate only as of their respective dates or as of the respective dates specified in such information, as applicable, and the information contained in documents incorporated by reference is accurate only as of the respective dates of those documents or as of the respective dates specified in such information, as applicable, in each case regardless of the time of delivery of this prospectus supplement or the accompanying prospectus or any such free writing prospectus or any sale of our common stock. Our business, financial condition, results of operations and prospects may have changed since those dates.

The distribution of this prospectus supplement, the accompanying prospectus and any related free writing prospectus and the offering of our common stock in certain jurisdictions may be restricted by law. Persons into whose possession this prospectus supplement, the accompanying prospectus and any such free writing prospectus come should inform themselves about and observe any such restrictions. This prospectus supplement, the accompanying prospectus and any such free writing prospectus do not constitute, and may not be used in connection with, an offer or solicitation by anyone in any jurisdiction in which such offer or solicitation is not authorized or in which the person making such offer or solicitation is not qualified to do so or to any person to whom it is unlawful to make such offer or solicitation. See "Plan of Distribution (Conflicts of Interest)."

TRADEMARKS, TRADE NAMES AND SERVICE MARKS

We own or have rights to trademarks, trade names and service marks that we use in conjunction with the operation of our business and that appear in this prospectus supplement. This prospectus supplement may also contain trademarks, trade names and service marks of other companies which, to our knowledge, are the property of their respective owners. We do not intend our use or display of other parties' trademarks, trade names or service marks to imply, and such use or display should not be construed to imply, a relationship with, or endorsement or sponsorship of us by these other parties. Solely for convenience, trademarks, trade names and service marks referred to in this prospectus supplement may appear without the ® or ™ symbols, but the absence of such symbols does not indicate the registration status of such trademarks, trade names or service marks and is not intended to indicate, in any way, that we will not assert, to the fullest extent under applicable law, our rights or the rights of the applicable licensor to such trademarks, trade names and service marks.

FORWARD-LOOKING STATEMENTS

Certain statements in this prospectus supplement, the accompanying prospectus and the documents incorporated by reference in this prospectus supplement and the accompanying prospectus contain, and any free writing prospectus we may provide to you in connection with this offering are "forward-looking statements" within the meaning of Section 27A of the Securities Act and Section 21E of the Securities Exchange Act of 1934, as amended (the "Exchange Act"), that are made based upon, among other things, our current assumptions, expectations, plans, and beliefs concerning future events and their potential effect on us. These forward-looking statements involve risks, uncertainties and other factors, many of which are outside our control that may cause our actual results, performance or achievements to be materially different from any future results, performance or achievements expressed or implied by these forward-looking statements. In some cases you can identify forward-looking statements where statements are preceded by, followed by or include the words "believes," "expects," "estimates," "anticipates," "plans," "future," "potential," "probably," "predictions," "intends," "will," "continue," "in the event" or the negative of such terms or similar expressions. Such forward-looking statements include, but are not limited to, statements regarding:

- opportunities for future acquisitions, both within and outside the water, wastewater, and natural gas industries, the success of pending acquisitions and the impact of future acquisitions;
- acquisition-related costs and synergies;
- the impact of decisions of governmental and regulatory bodies, including decisions to raise or lower rates and decisions regarding potential acquisitions;
- the sale of water, wastewater, and gas subsidiaries;
- the impact of conservation awareness of customers and more efficient fixtures and appliances on water and natural gas usage per customer;
- the impact of our business on the environment, and our ability to meet our environmental, social, and governance goals;
- our authority to carry on our business without unduly burdensome restrictions;
- our capability to pursue timely rate increase requests;
- the capacity of our water supplies, water facilities, wastewater facilities, and natural gas supplies and storage facilities;
- the impact of public health threats, or the measures implemented by the Company as a result of these threats;
- the impact of cybersecurity attacks or other cyber-related events;
- developments, trends and consolidation in the water, wastewater, and natural gas utility and infrastructure industries;
- the impact of changes in and compliance with governmental laws, regulations and policies, including those dealing with the environment, health and water quality, taxation, and public utility regulation;
- the development of new services and technologies by us or our competitors;
- the availability of qualified personnel;
- the condition of our assets;
- recovery of capital expenditures and expenses in rates;
- projected capital expenditures and related funding requirements;
- the availability and cost of capital financing, including impacts of increasing financing costs and interest rates;

- dividend payment projections;
- the impact of geographic diversity on our exposure to unusual weather;
- the continuation of investments in strategic ventures;
- our ability to obtain fair market value for condemned assets;
- the impact of fines and penalties;
- the impact of legal proceedings;
- general economic conditions, including inflation;
- the impairment of goodwill resulting in a non-cash charge to earnings;
- the impact of federal and/or state tax policies and the regulatory treatment of the effects of those policies; and
- the amount of income tax deductions for qualifying utility asset improvements and the Internal Revenue Service's ultimate acceptance of the deduction methodology.

Because forward-looking statements involve risks and uncertainties, there are important factors that could cause actual results to differ materially from those expressed or implied by these forward-looking statements, including, but not limited to:

- the success in the closing of, and the profitability of, future acquisitions;
- changes in general economic, business, credit and financial market conditions;
- our ability to manage the expansion of our business;
- changes in environmental conditions, including the effects of climate change;
- our ability to integrate and otherwise realize all of the anticipated benefits of businesses, technologies or services which we may acquire;
- the decisions of governmental and regulatory bodies, including decisions on regulatory filings, including rate increase requests and decisions regarding potential acquisitions;
- our ability to file rate cases on a timely basis to minimize regulatory lag;
- the impact of inflation on our business and on our customers;
- abnormal weather conditions, including those that result in water use restrictions or reduced or elevated natural gas consumption;
- the seasonality of our business;
- our ability to treat and supply water or collect and treat wastewater;
- our ability to source sufficient natural gas to meet customer demand in a timely manner;
- the continuous and reliable operation of our information technology systems, including the impact of cybersecurity attacks or other cyber-related events, and risks associated with new systems implementation or integration;
- impacts from public health threats, including on consumption, usage, supply chain, and collections;
- changes in governmental laws, regulations and policies, including those dealing with taxation, the environment, health and water quality, and public utility regulation;
- the extent to which we are able to develop and market new and improved services;

- the effect of the loss of major customers;
- our ability to retain the services of key personnel and to hire qualified personnel as we expand;
- labor disputes;
- increasing difficulties in obtaining insurance and increased cost of insurance;
- cost overruns relating to improvements to, or the expansion of, our operations;
- inflation in the costs of goods and services;
- the effect of natural gas price volatility, including the potential impact of high commodity prices on usage or rate case outcomes;
- civil disturbance or terroristic threats or acts;
- changes to the rules or our assumptions underlying our determination of what qualifies for an income tax deduction for qualifying utility asset improvements;
- changes in, or unanticipated, capital requirements;
- changes in our credit rating or the market price of our common stock;
- changes in valuation of strategic ventures;
- changes in accounting pronouncements;
- litigation and claims;
- restrictions on our subsidiaries' ability to make dividends and other distributions;
- dilution to our shareholders related to any equity financing transactions; and
- broad discretion of our management to use the net proceeds from this offering.

Given these risks and uncertainties, you should not place undue reliance on any forward-looking statements. You should read this prospectus supplement, the accompanying prospectus and the documents that we incorporate by reference into this prospectus supplement and the accompanying prospectus completely and with the understanding that our actual results, performance and achievements may be materially different from what we expect. These forward-looking statements represent assumptions, expectations, plans, and beliefs only as of the date of this prospectus supplement, the date of the document containing the applicable statement or the date specified in such statement, as applicable. Except for our ongoing obligations to disclose certain information under the federal securities laws, we are not obligated, and assume no obligation, to update these forward-looking statements, even though our situation may change in the future. For further information or other factors which could affect our financial results and such forward-looking statements, see "Risk Factors." We qualify all of our forward-looking statements by these cautionary statements.

Investing in our common stock involves risks. You should review and consider carefully the risks, uncertainties and other factors that affect our business, financial condition and results of operations and the value of our common stock, including those described in the "Business," "Risk Factors," and "Management's Discussion and Analysis of Financial Condition and Results of Operations" sections and other sections in our Annual Report on Form 10-K for the fiscal year ended December 31, 2023, filed with the SEC on February 29, 2024, in our Quarterly Reports on Form 10-Q for the quarterly period ended March 31, 2024, filed with the SEC on May 8, 2024 and for the quarterly period ended June 30, 2024, filed with the SEC on August 6, 2024, and those described in the "Risk Factors" sections and other sections of this prospectus supplement and the accompanying prospectus, in each case, as updated by our subsequent annual, quarterly and other reports and documents we file with the SEC that are incorporated by reference in this prospectus supplement and the accompanying prospectus. See "Where You Can Find Additional Information; Incorporation of Certain Documents by Reference" in this prospectus supplement. You may obtain copies of these reports and documents as described under "Where You Can Find Additional Information; Incorporation of Certain Documents by Reference" in this prospectus supplement. These risks, uncertainties and other factors could cause you to suffer a loss of all or part of your investment in our shares of common stock. Before making an investment decision, you should carefully consider these risks, uncertainties and other factors, as well as other information contained or incorporated by reference in this prospectus supplement and the accompanying prospectus and any related free writing prospectus we may provide to you in connection with this offering. However, additional risks and uncertainties not presently known to us or that we currently deem immaterial may also impair our business, operations, financial condition and financial results and the value of our shares of common stock.

MARKET AND INDUSTRY DATA

This prospectus supplement, the accompanying prospectus and the documents incorporated by reference in this prospectus supplement and the accompanying prospectus include, and any free writing prospectus we may provide to you in connection with this offering may include, market, demographic and industry data and forecasts related to our business that are based on or derived from sources such as independent industry publications, publicly available information, government data and other information from third parties or that have been compiled or prepared by our management or employees. We do not guarantee the accuracy or completeness of any of this information, and we have not independently verified any of the information provided by third-party sources.

In addition, market, demographic and industry data and forecasts involve estimates, assumptions and other uncertainties and are subject to change based on various factors, including those discussed under the heading “Risk Factors” in this prospectus supplement and under similar headings in the documents that are incorporated by reference in this prospectus supplement and the accompanying prospectus. Accordingly, you should not place undue reliance on any of this information.

PROSPECTUS SUPPLEMENT SUMMARY

The following summary highlights, and should be read together with, the information contained elsewhere in this prospectus supplement, the accompanying prospectus and the documents incorporated by reference herein and therein. This summary may not contain all of the information that may be important to you, and you should carefully read this entire prospectus supplement, the accompanying prospectus, any free writing prospectus we may provide to you in connection with this offering and the documents incorporated by reference herein and therein before making an investment decision. You may obtain a copy of the documents incorporated by reference by following the instructions in the section titled "Where You Can Find Additional Information; Incorporation of Certain Documents by Reference" in this prospectus supplement.

Unless we state otherwise or the context otherwise requires, references appearing in this prospectus supplement to "Essential Utilities," the "Company," "we," "us" and "our" should be read to refer to Essential Utilities, Inc. and its subsidiaries.

Essential Utilities, Inc.

Essential Utilities, Inc. is a Pennsylvania corporation and the holding company for regulated utilities providing water, wastewater or natural gas services to an estimated 5.5 million people in Pennsylvania, Ohio, Texas, Illinois, North Carolina, New Jersey, Indiana, Virginia, and Kentucky under the Aqua and Peoples brands.

One of our largest operating subsidiaries, Aqua Pennsylvania, Inc., or Aqua Pennsylvania, accounted for approximately 56% of our operating revenues and approximately 68% of income for our regulated water segment in 2023. As of December 31, 2023, Aqua Pennsylvania provided water or wastewater services to approximately one-half of the total number of water and wastewater customers we serve. Aqua Pennsylvania's service territory is located in the suburban areas in counties north and west of the City of Philadelphia and in 27 other counties in Pennsylvania. Our other regulated water or wastewater utility subsidiaries provide similar services in seven additional states. In 2020, the Company acquired Peoples Natural Gas Company LLC and its affiliated companies, or the Peoples Gas Acquisition. As of December 31, 2023, our Peoples subsidiaries provide natural gas service to approximately 744,000 customers in western Pennsylvania and Kentucky. As of June 30, 2024, approximately 95% of the total number of natural gas utility customers we serve are in western Pennsylvania.

The Company's growth in revenues over the past five years is primarily a result of the Peoples Gas Acquisition, increases in water and wastewater rates, increase in the cost of natural gas in 2021 and 2022, and customer growth. The increase in our utility customer base has been due to customers added through acquisitions, partnerships with developers, and organic growth (excluding dispositions) as shown below:

Year	Utility Customer Growth Rate
2023	1.0%
2022	1.7%
2021	1.2%
2020	42.9%
2019	2.1%

In 2023, 2022, 2021, 2020, and 2019, our customer count increased by 5,875, 31,537, 21,246, 772,099 and 21,108 customers, respectively, primarily due to the water and wastewater utility systems that we acquired, organic growth, and in 2020, due to the Peoples Gas Acquisition that resulted in the addition of approximately 750,000 natural gas utility customers. Overall, for the five year period of 2019 through 2023, our utility customer base, adjusted to exclude customers associated with utility system dispositions, increased at an annual compound rate of 13.2%. During the five year period ended December 31, 2023, our utility customer base including customers associated with utility system acquisitions and dispositions increased from 1,005,590 at January 1, 2019 to 1,857,461 at December 31, 2023.

Our principal executive office is located at 762 W. Lancaster Avenue, Bryn Mawr, Pennsylvania 19010-3489, and our telephone number is 610-527-8000. Our website may be accessed at www.essential.co. The reference to our website is intended to be an inactive textual reference only, and the contents of our website are not incorporated by reference herein and should not be considered part of this prospectus supplement.

THE OFFERING

The following summary contains basic information about this offering and may not contain all of the information that may be important to you. You should read this entire prospectus supplement, the accompanying prospectus, any free writing prospectus we may provide to you in connection with this offering and the documents incorporated by reference herein and therein before making an investment decision.

As used in this section, unless the context otherwise requires, references to "Essential Utilities," the "Company," "we," "us," "our" and similar references refer only to Essential Utilities, Inc. and not to its consolidated subsidiaries.

Issuer	Essential Utilities, Inc., a Pennsylvania corporation.
Common Stock Offered	Shares of our common stock with an aggregate gross sales price of up to $1,000,000,000. The shares of our common stock offered pursuant to this prospectus supplement and the accompanying prospectus include newly issued shares that may be offered and sold by us to or through the sales agents, acting as our sales agents or as principal, and borrowed shares of our common stock that may be offered and sold by the forward purchasers through their respective forward sellers.
Use of Proceeds	We intend to use the net proceeds from any sales of shares of our common stock to or through the sales agents and the net cash proceeds from the settlement of any forward sale agreements for general corporate purposes, which may include working capital, capital expenditures, water and wastewater utility acquisitions and repaying outstanding indebtedness, including under our revolving credit facility or the revolving credit facilities of our subsidiaries. See "Use of Proceeds" and "Plan of Distribution (Conflicts of Interest)—Conflicts of Interest". We will not initially receive any proceeds from the sale of borrowed shares of our common stock by the forward purchasers through their respective forward sellers in connection with any forward sale agreement as a hedge of such forward sale agreement. For additional information, see "Plan of Distribution (Conflicts of Interest)—Sales Through Forward Sellers".
Accounting Treatment of Forward Sales	In the event that we enter into any forward sale agreements, we expect that before any issuance of shares of our common stock upon settlement of any forward sale agreement, the shares issuable upon settlement of that particular forward sale agreement will be reflected in our diluted earnings per share calculations using the treasury stock method. Under this method, the number of shares of our common stock used in calculating diluted earnings per share is deemed to be increased by the excess, if any, of the number of shares that would be issued upon physical settlement of such forward sale agreement over the number of shares that could be purchased by us in the market (based on the average market price during the relevant period) using the proceeds receivable upon settlement (based on the adjusted forward sale price at the end of the reporting period).

	Consequently, prior to physical or net share settlement of a particular forward sale agreement and subject to the occurrence of certain events, we anticipate there will be no dilutive effect on our earnings per share except during periods when the average market price of our common stock is above the per share adjusted forward sale price of such forward sale agreement. However, if we physically or net share settle any forward sale agreement, delivery of shares of our common stock on any such settlement of such forward sale agreement will result in dilution to our earnings per share and return on equity.
Dividend Policy	We have historically paid quarterly dividends on our common stock; however, the declaration, amount, timing and payment of any future dividends are subject to the determination and approval of our board of directors based on then current or anticipated future conditions, including our results of operations, capital requirements, financial condition, legal requirements or other factors deemed relevant by our board of directors. See "Listing of Our Common Stock and Dividends."
Listing	Our common stock is listed on the NYSE under the symbol "WTRG."
Transfer Agent and Registrar	The registrar and transfer agent for our common stock is Computershare Trust Company, N.A.
Certain United States Federal Income Tax Considerations	Certain United States federal income tax considerations to non-U.S. holders of the ownership and disposition of our common stock are described in "Certain United States Federal Income Tax Considerations to Non-U.S. Holders" included in this prospectus supplement.
Risk Factors	Investing in our common stock involves risks. See "Risk Factors" in this prospectus supplement, in the accompanying prospectus and in the documents we incorporate by reference in this prospectus supplement and the accompanying prospectus for a discussion of some of the risks and other factors you should carefully consider before deciding to invest in our common stock.
Conflict of Interests	Certain of the sales agents and/or their affiliates are also lenders and/or agents under our and our subsidiaries' revolving credit facilities and receive customary fees and expenses in connection therewith. To the extent we use proceeds from this offering to repay indebtedness under our or our subsidiaries' revolving credit facilities, such sales agents and/or affiliates may receive proceeds from this offering. Because such sales agents and/or affiliates may receive more than 5% of the net proceeds of this offering, the sales agents may be deemed to have a "conflict of interest" under Financial Industry Regulatory Authority, Inc. ("FINRA") Rule 5121. Accordingly, this offering is being made in compliance with the applicable provisions of FINRA Rule 5121. The appointment of a "qualified independent underwriter" is not required in connection with this offering as a "bona fide public market," as defined in FINRA Rule 5121, exists for our common stock. In addition, to comply with FINRA Rule 5121, each of the sales agents will not confirm any sales to any account over which it exercises discretionary authority without the specific written approval of the transaction from the account holder. See "Plan of Distribution (Conflicts of Interest)" and "Use of Proceeds".

RISK FACTORS

Investing in our common stock involves risks. You should review and carefully consider the risks, uncertainties and other factors described below and all of the information included elsewhere in this prospectus supplement, the accompanying prospectus, any free writing prospectus we may provide to you in connection with this offering and the documents incorporated by reference herein and therein before deciding to invest in our common stock. We also urge you to carefully consider the risks, uncertainties and other factors set forth under the headings "Forward-Looking Statements" and "Market and Industry Data." However, additional risks and uncertainties not presently known to us or that we currently deem immaterial may also impair our business, operations, financial condition and financial results and the value of our common stock.

Risks Related to Our Business

For a discussion of specific risks related to our business, operations, financial condition and financial results please see the "Business," "Risk Factors," and "Management's Discussion and Analysis of Financial Condition and Results of Operations" sections and other sections in our Annual Report on Form 10-K for the fiscal year ended December 31, 2023, filed with the SEC on February 29, 2024, in our Quarterly Reports on Form 10-Q for the quarterly period ended March 31, 2024, filed with the SEC on May 8, 2024 and quarterly period ended June 30, 2024 filed with the SEC on August 6, 2024, as updated by our subsequent annual, quarterly and other reports and documents we file with the SEC that are incorporated by reference in this prospectus supplement and the accompanying prospectus. See "Where You Can Find Additional Information; Incorporation of Certain Documents by Reference" in this prospectus supplement.

Risks Related to this Offering and Ownership of Our Common Stock

The price of our common stock may be volatile. This volatility may affect the price at which one could sell our common stock, and the sale or resale of substantial amounts of our common stock could adversely affect the market price of our common stock.

The price of our common stock on the NYSE constantly changes. We expect that the market price of our common stock will continue to fluctuate. Our stock price may fluctuate as a result of a variety of factors, many of which are beyond our control. Further, the sale or issuance of substantial amounts of our common stock, or the perception that additional sales or issuances could occur, could adversely affect the market price of our common stock, even if the business is doing well. In addition, the availability for sale of substantial amounts of our common stock could adversely impact its market price. Any of the foregoing may also impair our ability to raise additional capital through the sale of our equity securities.

The common stock offered by us pursuant to this prospectus supplement will be sold in "at the market offerings", and investors who buy shares at different times will likely pay different prices.

Investors who purchase shares of our common stock in this offering at different times will likely pay different prices, and so may experience different outcomes in their investment results. We will have discretion, subject to market demand, to vary the timing, prices and numbers of shares sold, and there is no minimum or maximum sales price. Investors may experience a decline in the value of their shares as a result of share sales made at prices lower than the prices they paid.

Our management will have broad discretion in the use of the net proceeds from this offering and may allocate the net proceeds from this offering in ways that you and other shareholders may not approve.

Our management will have broad discretion in its use of the net proceeds, including for any of the purposes described in the section titled "Use of Proceeds," and you will not have the opportunity as part of your investment decision to assess how the net proceeds are being used. Because of the number and variability of factors that will determine our use of the net proceeds from this offering, their ultimate use may vary substantially from their currently intended use. The failure of our management to use these funds effectively could harm our business. Pending their use, we may invest the net proceeds from this offering in short-term, investment-grade, interest-bearing investments. These investments may not yield a favorable return to our shareholders.

We expect that we will need to raise additional capital, and raising additional funds by issuing additional equity securities or with additional debt financing may cause dilution to shareholders, in the case of equity securities, or restrict our operations.

We expect that we will need to raise additional capital in the future in order to, among other things, repay indebtedness and fund our operations and future acquisitions, which we may do through equity, including equity-linked, securities offerings or additional debt financings, as well as borrowings under our credit facilities. Additional issuances of equity securities, including shares of our common stock, or debt or other securities that are convertible into or exchangeable for, or that represent the right to receive, common stock could dilute the economic and other rights and interests of holders of shares of our common stock and cause the market price of our common stock to decline. Subject to certain exceptions, such issuances may be made without any action or approval by our shareholders.

Any new debt financing we enter into may involve covenants that restrict our operations more than our current outstanding debt and credit facilities. These restrictive covenants could include limitations on additional borrowings and specific restrictions on the use of our assets, as well as prohibitions or limitations on our ability to create liens, pay dividends, receive distributions from our subsidiaries, redeem or repurchase our stock or make investments. These covenants could hinder our access to the capital markets and limit or delay our ability to carry out our capital expenditure program.

Anti-takeover provisions in our organizational documents and under Pennsylvania law might discourage, delay or prevent changes in control of our Company and may result in an entrenchment of management and diminish the value of our common stock.

Certain provisions of our articles of incorporation and bylaws could have the effect of delaying, deterring or preventing another party from acquiring or seeking to acquire control of us. These provisions are intended to discourage certain types of coercive takeover practices and inadequate takeover bids and to encourage anyone seeking to acquire control of us to negotiate first with our board of directors. However, these provisions could also delay, deter or prevent a change of control or other takeover of our Company that our shareholders might consider to be in their best interests, including transactions that might result in a premium being paid over the market prices of our common stock, and may also limit the prices that investors are willing to pay in the future for our common stock. These provisions may also have the effect of preventing changes in our management.

For example, our articles of incorporation and bylaws include anti-takeover provisions that:

- authorize our board of directors, without a vote or other action by our shareholders, to cause the issuance of preferred stock in one or more series and, with respect to each series, to fix the number of shares constituting that series and to establish the rights, preferences, privileges and restrictions of that series, which may include, among other things, dividend and liquidation rights and preferences, rights to convert such shares into common stock, voting rights and other rights which may adversely affect the voting or other rights and the economic interests of holders of our common stock;

- require that certain fundamental transactions must be approved by the holders of 75% of the outstanding shares of our capital stock entitled to vote on the matter unless at least a majority of the members of the board of directors has approved the transaction, in which case the required shareholder approval will be the minimum approval required by applicable law;

- establish advance notice requirements and procedures for shareholders to submit nominations of candidates for election to our board of directors and to propose other business to be brought before a shareholders meeting;
- provide that vacancies in our board of directors, including vacancies created by the removal of any director or any increase in the number of directors, may be filled by a majority of the directors then in office or by the sole remaining director;

- provide that no shareholder may cumulate votes in the election of directors, which means that the holders of a majority of our outstanding shares of common stock can elect all directors standing for election by our common shareholders;

- require that any action to be taken by our shareholders must be taken either (1) at a duly called annual or special meeting of shareholders or (2) by the unanimous written consent of all of our shareholders;

- require action by shareholders entitled to cast a majority of the votes which all shareholders are entitled to cast at the particular meeting in order for our shareholders to call a special meeting of shareholders; and

- provide that a state court located within Montgomery County, Pennsylvania (or, in the event such court lacks jurisdiction over such action or proceeding, the United States District Court for the Eastern District of Pennsylvania) will be the exclusive forum for the adjudication of certain disputes, including derivative actions.

In addition, anti-takeover provisions in Pennsylvania law could make it more difficult for a third party to acquire control of us including, but not limited to, provisions relating to (1) control share acquisitions, (2) disgorgement of profits by certain controlling persons, (3) business combination transactions with interested shareholders, and (4) the rights of shareholders to demand fair value for their stock following a control transaction. Pennsylvania law permits corporations to opt-out of these anti-takeover provisions, but we have not done so. Such provisions could have the effect of deterring takeovers or delaying changes in control or management of us. Additionally, such provisions could limit the price that some investors might be willing to pay in the future for shares of our common stock.

We may be unable to, or may choose not to, continue to pay dividends on our common stock at current or planned rates or at all.

Any future payments of cash dividends, and the amount of any cash dividends we pay, on our common stock will depend on, among other things, our financial condition, capital requirements and results of operations, and the ability of our subsidiaries to distribute cash to us, as well as other factors that our board of directors may consider relevant. If we were to reduce the amount of cash dividends per share payable on our common stock, fail to increase the amount of those cash dividends per share in the future or cease paying those cash dividends altogether, it would likely have an adverse impact on the market price of our common stock. In addition, under Pennsylvania law, our board of directors (or an authorized committee thereof) may not declare and pay dividends on shares of our common stock if, after giving effect to the dividend, (1) we would be unable to pay our debts as they become due in the ordinary course of business, or (2) our total assets would be less than the sum of our total liabilities plus the amount that would be needed, if we were to be dissolved as of the date for measuring the dividend, to satisfy the preferential rights upon dissolution of shareholders whose preferential rights are superior to those receiving the dividend.

Our ability to pay dividends and to meet our debt obligations largely depends on the performance of our subsidiaries and the ability to utilize the cash flows from those subsidiaries.

Essential Utilities is a holding company substantially all of whose assets are owned by its subsidiaries and substantially all of whose operations are conducted through its subsidiaries. Our ability to pay dividends and meet our debt and other obligations depends almost entirely on cash flows from our subsidiaries and, in the short term, our ability to raise capital from external sources. In the long term, cash flows from its subsidiaries depend on their ability to generate operating cash flows in excess of their own expenditures, common and preferred stock dividends (if any), and debt or other obligations. Our subsidiaries are separate and distinct legal entities that are not obligated to pay dividends or make loans or distributions to Essential Utilities (whether to enable Essential Utilities to pay dividends on its common stock, to pay principal and interest on its debt, to settle, repurchase or redeem its debt or other securities, or to satisfy its other obligations). In addition, notwithstanding our controlling interest in such subsidiaries, many of them are limited in their ability to pay dividends or make loans or distributions to Essential Utilities, including, without limitation, as a result of legislation, regulation, court order, contractual restrictions and other restrictions or in times of financial distress. As a result, we may not be able to cause our subsidiaries and other entities to distribute funds or provide loans sufficient to enable us to pay dividends and meet our debt and other obligations.

Risks Related to Forward Sale Agreements

Settlement provisions contained in any forward sale agreement subject us to certain risks.

A forward purchaser will have the right to accelerate a forward sale agreement that it enters into with us and require us to physically settle such forward sale agreement on a date specified by such forward purchaser if:

- in such forward purchaser's commercially reasonable judgment, it or its affiliate is unable to hedge (or maintain a hedge of) its exposure under such forward sale agreement in a commercially reasonable manner because (x) insufficient shares of our common stock have been made available by securities lenders for borrowing or (y) the forward purchaser or its affiliate would incur a stock borrowing cost in excess of a specified threshold;
- we declare or issue any dividend or distribution on shares of our common stock
  - payable in cash in excess of specified amounts or that otherwise constitutes an extraordinary dividend under the forward sale agreement,
  - payable in securities of another company as a result of a spinoff or similar transaction,
  - of any other type of securities (other than our common stock) or assets for consideration of less than the prevailing market price, as determined in a commercially reasonable manner by the calculation agent (as defined in the applicable sales agreement), or
  - that is, by its terms or declared intent, outside the normal course of our operations or normal dividend policies or practices;
- certain ownership thresholds applicable to such forward purchaser and its affiliates are exceeded;
- an intended event is announced that if consummated would result in a specified extraordinary event under such forward sale agreement (including certain mergers or tender offers, as well as certain events involving our nationalization, insolvency or a delisting of our common stock) or an event occurs that would constitute a hedging disruption or change in law; or
- certain other events of default, termination events or other specified events occur, including, among others, any material misrepresentation made in connection with such forward sale agreement or our insolvency (each as more fully described in each forward sale agreement).

A forward purchaser's decision to exercise its right to accelerate any forward sale agreement and to require us to settle any such forward sale agreement will be made irrespective of our interests, including our need for capital. In such cases, we could be required to issue and deliver shares of our common stock under the terms of the physical settlement provisions of the applicable forward sale agreement irrespective of our capital needs, which would result in dilution to our earnings per share and may adversely affect the market price of our common stock. In addition, upon certain events of bankruptcy or insolvency relating to us, the forward sale agreement will automatically terminate without further liability of either party (other than in the event of a breach by us of certain representations or warranties contained in the forward sale agreement). Following any such termination, we would not issue any shares of common stock and we would not receive any proceeds pursuant to the forward sale agreement.

Under the terms of each forward sale agreement, we generally have the right to elect physical, cash or net share settlement. Subject to the provisions of such forward sale agreement, delivery of our shares on any physical settlement or, to the extent we are obligated to deliver shares of our common stock, net share settlement will result in dilution to our earnings per share and return on equity. If we elect to cash or net share settle all or a portion of the shares of our common stock underlying any forward sale agreement, we would expect the relevant forward purchaser or one of its affiliates to purchase shares of our common stock in secondary market transactions over an unwind period to:

- return shares of our common stock to securities lenders in order to unwind such forward purchaser's hedge position (after taking into consideration any shares of our common stock to be delivered by us to such forward purchaser, in the case of net share settlement); and

- if applicable, in the case of net share settlement, deliver shares of our common stock to us to the extent required in settlement of such forward sale agreement.

If the price of our common stock at which these purchases are made is below the relevant forward sale price, such forward purchaser will pay us such difference in cash (if we cash settle) or deliver to us shares of our common stock having a market value equal to such difference (if we net share settle), subject to a fixed reduction as provided in the applicable forward sale agreement. If the price of our common stock at which these purchases are made exceeds the applicable forward sale price, we will pay such forward purchaser an amount in cash equal to such difference (if we elect to cash settle) or we will deliver to such forward purchaser a number of shares of our common stock having a market value equal to such difference (if we elect to net share settle), subject to a fixed reduction as provided in the applicable forward sale agreement. Any such difference could be significant. See "Plan of Distribution (Conflicts of Interest)—Sales Through Forward Sellers."

In addition, the purchase of our common stock by a forward purchaser or its affiliate to unwind the forward purchaser's hedge position could cause the price of our common stock to increase over time (or prevent a decrease over time), thereby increasing the amount of cash (in the case of cash settlement) or the number of shares (in the case of net share settlement) that we would owe such forward purchaser upon settlement of the applicable forward sale agreement or decreasing the amount of cash (in the case of cash settlement), or the number of shares (in the case of net share settlement), that such forward purchaser would owe us upon settlement of the applicable forward sale agreement.

The forward sale price we expect to receive upon physical settlement of any forward sale agreement will be subject to adjustment on a daily basis based on a floating interest rate factor equal to the overnight bank funding rate less a spread, and will decrease on certain dates specified in the relevant forward sale agreement by the quarterly dividend amount per share we currently expect to declare during the term of such forward sale agreement. If the overnight bank funding rate is less than the spread on any day, the interest rate factor will result in a daily reduction of the forward sale price. If the market value of shares of our common stock during the relevant valuation period under any forward sale agreement is above the relevant forward sale price, in the case of cash settlement, we would pay the relevant forward purchaser an amount in cash equal to the difference or, in the case of net share settlement, we would deliver to the relevant forward purchaser a number of shares of our common stock having a value equal to the difference. Thus, we could be responsible for a potentially substantial cash or stock payment. If the market value of shares of our common stock during the relevant valuation period under any forward sale agreement is below the relevant forward sale price, in the case of cash settlement, we would be paid the difference in cash by the relevant forward purchaser or, in the case of net share settlement, we would receive from the relevant forward purchaser a number of shares of our common stock having a value equal to the difference. See “Plan of Distribution (Conflicts of Interest)—Sales Through Forward Sellers” for information on the forward sale agreements.

In the case of our bankruptcy or insolvency, any forward sale agreement that is in effect will automatically terminate, and we would not receive the expected proceeds from any forward sales of our common stock.

If we or a regulatory authority with jurisdiction over us institutes, or we consent to, a proceeding seeking a judgment in bankruptcy or insolvency or any other relief under any bankruptcy or insolvency law or other similar law affecting creditors’ rights, or we or a regulatory authority with jurisdiction over us presents a petition for our winding-up or liquidation, or we consent to such a petition, any forward sale agreement that is then in effect will automatically terminate. If any such forward sale agreement so terminates under these circumstances, we would not be obligated to deliver to the relevant forward purchaser any common stock not previously delivered, and the relevant forward purchaser would be discharged from its obligation to pay the applicable forward sale price per share in respect of any shares of common stock not previously settled under the applicable forward sale agreement. Therefore, to the extent that there are any shares of common stock with respect to which any forward sale agreement has not been settled at the time of the commencement of any such bankruptcy or insolvency proceedings, we would not receive the relevant forward sale price per share in respect of those shares.

USE OF PROCEEDS

The shares of our common stock offered pursuant to this prospectus supplement and the accompanying prospectus include newly issued shares that may be offered and sold by us to or through the sales agents, acting as our sales agents or as principals, and borrowed shares of our common stock that may be offered and sold by the forward purchasers through their respective forward sellers. We intend to use the net proceeds from this offering for general corporate purposes, which may include working capital, capital expenditures, water and wastewater utility acquisitions and repaying outstanding indebtedness, including under our revolving credit facility or the revolving credit facilities of our subsidiaries. Pending their use, we may invest the net proceeds from this offering in short-term, investment-grade, interest-bearing investments.

The amount of proceeds from this offering will depend upon the number of shares of our common stock sold, the market price at which they are sold and, with respect to any forward sale transaction, the settlement method as described below. There can be no assurance that we will be able to sell any shares under or fully utilize the sales agreements or any forward sale agreement as a source of financing.

We will not initially receive any proceeds from the sale of borrowed shares of our common stock by the forward purchasers through their respective forward sellers in connection with any forward sale agreement as a hedge of such forward sale agreement. In the event of full physical settlement of a forward sale agreement, which we expect to occur on or prior to the maturity date of such forward sale agreement, we expect to receive aggregate cash proceeds equal to the product of the initial forward sale price per share under such forward sale agreement and the number of shares of our common stock underlying such forward sale agreement, subject to the price adjustment and other provisions of such forward sale agreement. If, however, we elect to cash settle or net share settle any forward sale agreement, we would expect to receive an amount of proceeds that is significantly lower than the product set forth in the immediately preceding sentence (in the case of any cash settlement) or will not receive any proceeds (in the case of any net share settlement), and we may owe cash (in the case of any cash settlement) or shares of our common stock (in the case of any net share settlement) to the relevant forward purchaser. We intend to use any cash proceeds that we receive upon physical settlement of any forward sale agreement, if physical settlement applies, or upon cash settlement of any forward sale agreement, if we elect cash settlement, for the purposes provided in the first paragraph of this section.

Certain of the sales agents and/or their affiliates are also lenders and/or agents under our and our subsidiaries' revolving credit facilities and receive customary fees and expenses in connection therewith. To the extent we use proceeds from this offering to repay indebtedness under our or our subsidiaries' revolving credit facilities, such sales agents and/or affiliates may receive proceeds from this offering. See "Plan of Distribution (Conflicts of Interest)—Conflicts of Interest".

LISTING OF OUR COMMON STOCK AND DIVIDENDS

Our common stock is listed on the NYSE under the symbol "WTRG." As of August 8, 2024, there were 273,674,394 shares of our common stock outstanding and as of June 30, 2024, there were options to acquire 986,480 shares of our common stock outstanding.

On August 12, 2024, the last reported sale price of our common stock on the NYSE was $39.11. As of August 7, 2024, there were 17,576 holders of record of our common stock.

We have historically paid quarterly dividends on our common stock; however, the declaration, amount, timing and payment of any future dividends are subject to the determination and approval of our board of directors, subject to our earnings and financial condition, restrictions set forth in our debt instruments, regulatory requirements and such other factors as our board of directors may deem relevant. See "Risk Factors—Risks Related to this Offering and Our Common Stock—We may be unable to, or may choose not to, continue to pay dividends on our common stock at current or planned rates or at all."

CERTAIN UNITED STATES FEDERAL INCOME TAX CONSIDERATIONS TO NON-U.S. HOLDERS

The following is a summary of certain United States federal income tax consequences of the ownership and disposition of our common stock. This summary deals only with common stock that is held as a capital asset by a non-U.S. holder (as defined below).

A "non-U.S. holder" means a beneficial owner of our common stock (other than an entity or arrangement treated as a partnership for United States federal income tax purposes) that is not, for United States federal income tax purposes, any of the following:

- an individual who is a citizen or resident of the United States;
- a corporation (or any other entity treated as a corporation for United States federal income tax purposes) created or organized in or under the laws of the United States, any state thereof or the District of Columbia;
- an estate the income of which is subject to United States federal income taxation regardless of its source; or
- a trust if it (1) is subject to the primary supervision of a court within the United States and one or more United States persons have the authority to control all substantial decisions of the trust or (2) has a valid election in effect under applicable United States Treasury regulations to be treated as a United States person.

This summary is based upon provisions of the Internal Revenue Code of 1986, as amended (the "Code"), and regulations, rulings and judicial decisions as of the date hereof. Those authorities may be changed, perhaps retroactively, so as to result in United States federal income tax consequences different from those summarized below. This summary does not address all of the United States federal income tax consequences that may be relevant to you in light of your particular circumstances, nor does it address the Medicare tax on net investment income, United States federal estate and gift taxes or the effects of any state, local or foreign tax laws. In addition, it does not represent a detailed description of the United States federal income tax consequences applicable to you if you are subject to special treatment under the United States federal income tax laws (including if you are a United States expatriate, foreign pension fund, "controlled foreign corporation," "passive foreign investment company" or a partnership or other pass-through entity for United States federal income tax purposes). We cannot assure you that a change in law will not alter significantly the tax considerations that we describe in this summary.

If a partnership (or other entity or arrangement treated as a partnership for United States federal income tax purposes) holds our common stock, the tax treatment of a partner will generally depend upon the status of the partner and the activities of the partnership. If you are a partnership or a partner of a partnership considering an investment in our common stock, you should consult your tax advisors.

If you are considering the purchase of our common stock, you should consult your own tax advisors concerning the particular United States federal income tax consequences to you of the ownership and disposition of our common stock, as well as the consequences to you arising under other United States federal tax laws and the laws of any other taxing jurisdiction.

Dividends

In the event that we make a distribution of cash or other property (other than certain pro rata distributions of our stock) in respect of our common stock, the distribution generally will be treated as a dividend for United States federal income tax purposes to the extent it is paid from our current or accumulated earnings and profits, as determined under United States federal income tax principles. Any portion of a distribution that exceeds our current and accumulated earnings and profits generally will be treated first as a tax-free return of capital, causing a reduction in the adjusted tax basis of a non-U.S. holder's common stock, and to the extent the amount of the distribution exceeds a non-U.S. holder's adjusted tax basis in our common stock, the excess will be treated as gain from the disposition of our common stock (the tax treatment of which is discussed below under "—Gain on Disposition of Common Stock").

Dividends paid to a non-U.S. holder generally will be subject to withholding of United States federal income tax at a 30% rate or such lower rate as may be specified by an applicable income tax treaty. However, dividends that are effectively connected with the conduct of a trade or business by the non-U.S. holder within the United States (and, if required by an applicable income tax treaty, are attributable to a United States permanent establishment) are not subject to the withholding tax, provided certain certification and disclosure requirements are satisfied. Instead, such dividends are subject to United States federal income tax on a net income basis generally in the same manner as if the non-U.S. holder were a United States person as defined under the Code. Any such effectively connected dividends received by a foreign corporation may be subject to an additional "branch profits tax" at a 30% rate or such lower rate as may be specified by an applicable income tax treaty.

A non-U.S. holder who wishes to claim the benefit of an applicable treaty rate and avoid backup withholding, as discussed below, for dividends will be required (a) to provide the applicable withholding agent with a properly executed Internal Revenue Service ("IRS") Form W-8BEN or Form W-8BEN-E (or other applicable form) certifying under penalty of perjury that such holder is not a United States person as defined under the Code and is eligible for treaty benefits or (b) if our common stock is held through certain foreign intermediaries, to satisfy the relevant certification requirements of applicable United States Treasury regulations. Special certification and other requirements apply to certain non-U.S. holders that are pass-through entities rather than corporations or individuals.

A non-U.S. holder eligible for a reduced rate of United States federal withholding tax pursuant to an income tax treaty may obtain a refund of any excess amounts withheld by timely filing an appropriate claim for refund with the IRS.

Gain on Disposition of Common Stock

Subject to the discussion of backup withholding below, any gain realized by a non-U.S. holder on the sale or other disposition of our common stock generally will not be subject to United States federal income tax unless:

- the gain is effectively connected with a trade or business of the non-U.S. holder in the United States (and, if required by an applicable income tax treaty, is attributable to a United States permanent establishment of the non-U.S. holder);
- the non-U.S. holder is an individual who is present in the United States for 183 days or more in the taxable year of that disposition, and certain other conditions are met; or
- we are or have been a "United States real property holding corporation" for United States federal income tax purposes and certain other conditions are met.

A non-U.S. holder described in the first bullet point immediately above will be subject to tax on the gain derived from the sale or other disposition in the same manner as if the non-U.S. holder were a United States person as defined under the Code. In addition, if any non-U.S. holder described in the first bullet point immediately above is a foreign corporation, the gain realized by such non-U.S. holder may be subject to an additional "branch profits tax" at a 30% rate or such lower rate as may be specified by an applicable income tax treaty. An individual non-U.S. holder described in the second bullet point immediately above will be subject to a 30% (or such lower rate as may be specified by an applicable income tax treaty) tax on the gain derived from the sale or other disposition, which gain may be offset by United States source capital losses even though the individual is not considered a resident of the United States.

Generally, a corporation is a "United States real property holding corporation" if the fair market value of its United States real property interests equals or exceeds 50% of the sum of the fair market value of its worldwide real property interests and its other assets used or held for use in a trade or business (all as determined for United States federal income tax purposes). We believe we are not and do not anticipate becoming a "United States real property holding corporation" for United States federal income tax purposes. If, however, we are or become a "United States real property holding corporation," so long as our common stock is regularly traded on an established securities market during the calendar year in which the sale or other disposition occurs, only a non-U.S. holder who holds or held (at any time during the shorter of the five-year period preceding the date of disposition or the holder's holding period) more than 5% of our common stock will be subject to United States federal income tax on the sale or other disposition of our common stock.

Information Reporting and Backup Withholding

Distributions paid to a non-U.S. holder and the amount of any tax withheld with respect to such distributions generally will be reported to the IRS. Copies of the information returns reporting such distributions and any withholding may also be made available to the tax authorities in the country in which the non-U.S. holder resides under the provisions of an applicable income tax treaty.

A non-U.S. holder will not be subject to backup withholding on distributions received if such holder certifies under penalty of perjury that it is a non-U.S. holder (and the payor does not have actual knowledge or reason to know that such holder is a United States person as defined under the Code), or such holder otherwise establishes an exemption.

Information reporting and, depending on the circumstances, backup withholding will apply to the proceeds of a sale or other disposition of our common stock made within the United States or conducted through certain United States-related financial intermediaries, unless the beneficial owner certifies under penalty of perjury that it is a non-U.S. holder (and the payor does not have actual knowledge or reason to know that the beneficial owner is a United States person as defined under the Code), or such owner otherwise establishes an exemption.

Backup withholding is not an additional tax and any amounts withheld under the backup withholding rules will be allowed as a refund or a credit against a non-U.S. holder's United States federal income tax liability, provided the required information is timely furnished to the IRS.

Additional Withholding Requirements

Under Sections 1471 through 1474 of the Code (such Sections commonly referred to as "FATCA"), a 30% United States federal withholding tax may apply to any dividends paid on our common stock to (1) a "foreign financial institution" (as specifically defined in the Code and whether such foreign financial institution is the beneficial owner or an intermediary) which does not provide sufficient documentation, typically on IRS Form W-8BEN-E, evidencing either (a) an exemption from FATCA, or (b) its compliance (or deemed compliance) with FATCA (which may alternatively be in the form of compliance with an intergovernmental agreement with the United States) in a manner which avoids withholding, or (2) a "non-financial foreign entity" (as specifically defined in the Code and whether such non-financial foreign entity is the beneficial owner or an intermediary) which does not provide sufficient documentation, typically on IRS Form W-8BEN-E, evidencing either (a) an exemption from FATCA, or (b) adequate information regarding certain substantial United States beneficial owners of such entity (if any). If a dividend payment is both subject to withholding under FATCA and subject to the withholding tax discussed above under "—Dividends," an applicable withholding agent may credit the withholding under FATCA against, and therefore reduce, such other withholding tax. While withholding under FATCA would also have applied to payments of gross proceeds from the sale or other taxable disposition of our common stock, proposed United States Treasury regulations (upon which taxpayers may rely until final regulations are issued) eliminate FATCA withholding on payments of gross proceeds entirely. You should consult your own tax advisors regarding these requirements and whether they may be relevant to your ownership and disposition of our common stock.

CERTAIN ERISA CONSIDERATIONS

The following is a summary of certain considerations associated with the purchase of our common stock by (i) employee benefit plans that are subject to Title I of the Employee Retirement Income Security Act of 1974, as amended ("ERISA"), (ii) plans, individual retirement accounts and other arrangements that are subject to Section 4975 of the Code or provisions under any other U.S. or non-U.S. federal, state, local or other laws or regulations that are similar to such provisions of ERISA or the Code (collectively, "Similar Laws"), and (iii) entities which are deemed to hold the assets of any of the foregoing types of plans, accounts or arrangements (each of the foregoing described in clauses (i), (ii), and (iii) being referred to herein as a "Plan").

General Fiduciary Matters and Prohibited Transaction Issues

ERISA and the Code impose certain duties on persons who are fiduciaries of a Plan subject to Title I of ERISA or Section 4975 of the Code (each referred to as a "Covered Plan") and prohibit certain transactions involving the assets of a Covered Plan and its fiduciaries or other interested parties. Under ERISA and the Code, any person who exercises any discretionary authority or control over the administration of such a Covered Plan or the management or disposition of the assets of such a Covered Plan, or who renders investment advice for a fee or other compensation with respect to the assets of such a Covered Plan, is generally considered to be a fiduciary of the Covered Plan.

Section 406 of ERISA and Section 4975 of the Code prohibit Covered Plans from engaging in specified transactions involving plan assets with persons or entities who are "parties in interest," within the meaning of ERISA, or "disqualified persons," within the meaning of Section 4975 of the Code, unless an exemption is available. A party in interest or disqualified person who engaged in a non-exempt prohibited transaction may be subject to excise taxes and other penalties and liabilities under ERISA and the Code. In addition, the fiduciary of the Covered Plan that engaged in such a non-exempt prohibited transaction may be subject to penalties and liabilities under ERISA and the Code.

In considering an investment in our common stock with a portion of the assets of any Plan, a fiduciary of the Plan should consult with its counsel to determine whether the investment is in accordance with the documents and instruments governing the Plan and the applicable provisions of ERISA, the Code or any Similar Law relating to a fiduciary's duties to the Plan, including, without limitation, the prudence, diversification and delegation of control provisions of ERISA, the Code and any other applicable Similar Laws, and to confirm that such purchase will not constitute or result in a non-exempt prohibited transaction, taking into consideration that an exemption from applicable prohibited transaction rules may be necessary if, for example, the sales agent through which the shares are purchased is a party in interest/disqualified person or fiduciary with respect to the Plan or an employer of employees covered by the Plan.

Governmental plans, non-U.S. plans and certain church plans, while not subject to the fiduciary responsibility provisions of Title I of ERISA or the prohibited transaction provisions of Section 406 of ERISA or Section 4975 of the Code, may nevertheless be subject to Similar Laws. As noted above, fiduciaries of such Plans should consult with their counsel before acquiring shares of our common stock.

Representation

By its acceptance of our common stock, each purchaser and subsequent transferee will be deemed to have represented and warranted that either (i) no portion of the assets used by such purchaser or transferee to acquire our common stock constitutes assets of any Plan or (ii) the acquisition of our common stock by such purchaser or transferee will not constitute or result in a non-exempt prohibited transaction under Section 406 of ERISA or Section 4975 of the Code or a similar violation under any applicable Similar Laws.

The foregoing discussion is general in nature and is not intended to be all-inclusive. Due to the complexity of these rules and the penalties that may be imposed upon persons involved in non-exempt prohibited transactions, it is particularly important that fiduciaries or other persons considering purchasing our common stock on behalf of, or with the assets of, any Plan, consult with their counsel regarding the potential applicability of ERISA, Section 4975 of the Code or any Similar Law and whether an exemption would be required. Neither this discussion nor anything provided in this prospectus supplement is, or is intended to be, investment advice directed at any potential Plan purchasers, or at Plan purchasers generally, and such purchasers of our common stock should consult and rely on their own counsel and advisers as to whether an investment in our common stock is suitable for the Plan. The sale of our common stock to any Plan is in no respect a representation by us, a sales agent or any of our or their affiliates or representatives that such an investment meets all relevant legal requirements with respect to investments by Plans generally or any particular Plan, or that such investment is prudent or appropriate for Plans generally or any particular Plan.

PLAN OF DISTRIBUTION (CONFLICTS OF INTEREST)

We have entered into separate sales agreements, dated August 13, 2024, with each of the sales agents and, as applicable, principals, forward purchasers and forward sellers, under which we may offer and sell shares of our common stock having an aggregate gross sales price of up to $1,000,000,000 from time to time through the sales agents, acting as our sales agents, or, if applicable, as forward sellers, or directly to the sales agents acting as principals.

Sales of common stock pursuant to this prospectus supplement and the accompanying prospectus, if any, may be made in negotiated transactions or transactions that are deemed to be "at-the-market" transactions as defined in Rule 415 under the Securities Act, including sales made by means of ordinary brokers' transactions through the facilities of the NYSE at market prices, to or through a market maker, through an electronic communications network, in negotiated transactions, in any manner permitted by applicable law, or as otherwise agreed between the applicable sales agent and us.

The sales agreements also provide that, in addition to the issuance and sale of shares of our common stock by us through the sales agents or directly to the sales agents acting as principals, we may, as applicable, also deliver instructions to a sales agent specifying that such sales agent, as a forward seller, use commercially reasonable efforts to sell, from time to time, shares of our common stock borrowed by the applicable forward purchaser in connection with one or more forward sale agreements, as described below. In no event will the aggregate number of shares of our common stock sold under the sales agreements through the sales agents, each as an agent for us and, if applicable, as principal and as a forward seller, have an aggregate gross sales price in excess of $1,000,000,000.

None of the sales agents is required to sell any specific dollar amount of shares of our common stock, but each will, subject to the terms and conditions of the applicable sales agreement, use its commercially reasonable efforts to sell the shares offered as instructed by us.

In connection with the sale of shares of our common stock on our behalf, the sales agents, forward purchasers and/or forward sellers may each be deemed to be an "underwriter" within the meaning of the Securities Act, and some or all of the compensation paid to the sales agents, forward purchasers and forward sellers may be deemed to be underwriting commissions or discounts.

The net proceeds we receive from the sale of our common stock through a sales agent on our behalf pursuant to one or more of the separate sales agreements or to a sales agent acting as a principal will be the gross proceeds received from such sales less the compensation paid to the sales agents and any other costs we may incur in issuing and/or selling the shares of our common stock; provided, however, that we will not initially receive any proceeds from the sale of borrowed shares of our common stock by any forward seller. We expect to receive proceeds from the sale of shares of our common stock upon future physical settlement(s) of the relevant forward sale agreement with the relevant forward purchaser on dates specified by us on or prior to the maturity date of such forward sale agreement, in which case we will expect to receive, subject to certain adjustments, aggregate net cash proceeds at settlement equal to the number of shares underlying the relevant forward sale agreement, multiplied by the relevant forward sale price. If we elect to cash settle or net share settle a forward sale agreement, we may not receive any proceeds (in the case of cash settlement) or will not receive any proceeds (in the case of net share settlement), and we may owe cash (in the case of cash settlement) or shares of our common stock (in the case of net share settlement) to the relevant forward purchaser.

We intend to report to the SEC at least quarterly the number of shares of our common stock sold to or through the sales agents (including as forward sellers) under the sales agreements during the relevant quarterly period and the aggregate net proceeds to us in connection with such sales, together with any other information we reasonably believe is required to comply with the Securities Act and the Exchange Act with respect to such sales.

Sales Through Sales Agents

From time to time during the term of the sales agreements, and subject to the terms and conditions set forth therein, we may deliver instructions to any of the sales agents. Upon receipt of such instructions from us, and subject to the terms and conditions of the sales agreements, each sales agent has agreed to use its commercially reasonable efforts consistent with its normal trading and sales practices to sell the amount of shares of our common stock specified in our instructions. The obligation of any sales agent under the sales agreements to sell shares of our common stock pursuant to our instructions is subject to a number of conditions, which such sales agent reserves the right to waive in its sole discretion. We or the relevant sales agent may suspend the offering of shares of our common stock at any time upon proper notice to the other, upon which the selling period will immediately terminate.

Settlement for sales of shares of our common stock will occur on the first trading day following the date on which the sales were made unless another date shall be agreed to in writing by us and the relevant sales agent.

We will pay each sales agent a commission equal to 1.00% of the sales price of all shares of our common stock sold through it as our agent under the sales agreements.

Sales Through Forward Sellers

From time to time during the term of the sales agreements, and subject to the terms and conditions set forth therein, we may enter into one or more forward sale agreements with a forward purchaser and deliver instructions to its sales agent, requesting that the sales agent execute sales of borrowed shares of our common stock as a forward seller in connection with the applicable forward sale agreement, and subject to the terms and conditions of the relevant sales agreement, the relevant forward purchaser will attempt to borrow, and such forward seller will use its commercially reasonable efforts consistent with its normal trading and sales practices to sell, such shares of our common stock on such terms to hedge such forward purchaser's exposure under such forward sale agreement. We or the relevant forward seller may immediately suspend the offering of shares of our common stock at any time upon proper notice to the other. We expect settlement between a forward purchaser and the relevant forward seller of sales of borrowed shares of our common stock, as well as the settlement between the relevant forward seller and buyers of such shares in the market, to occur on the first trading day following each date on which the sales are made. The obligation of each forward seller under the relevant sales agreement to execute such sales of shares of our common stock is subject to a number of conditions, which each forward seller reserves the right to waive in its sole discretion.

In connection with each forward sale agreement, the relevant forward seller will receive, reflected in a reduced initial forward sale price payable by the relevant forward purchaser under its forward sale agreement, a commission equal to 1.00% of the volume weighted average of the sales prices of all borrowed shares of our common stock sold during the applicable period by it as a forward seller. We refer to this commission rate as the forward selling commission.

The initial forward sale price per share under each forward sale agreement will equal the product of (1) an amount equal to one minus the applicable forward selling commission and (2) the volume weighted average price per share at which the borrowed shares of our common stock were sold pursuant to the relevant sales agreement by the relevant forward seller to hedge the relevant forward purchaser's exposure under such forward sale agreement. Thereafter, the forward sale price will be subject to the price adjustment provisions of the relevant forward sale agreement. If we elect to physically settle any forward sale agreement by delivering shares of our common stock, we will receive an amount of cash from the relevant forward purchaser equal to the product of the initial forward sale price per share under such forward sale agreement and the number of shares of our common stock underlying such forward sale agreement, subject to the price adjustment and other provisions of such forward sale agreement. Each forward sale agreement will provide that the initial forward sale price, as well as the sales prices used to calculate the initial forward sale price (in the case of sales over a number of days), will be subject to adjustment on a daily basis based on a floating interest rate factor equal to the overnight bank funding rate less a spread. In addition, the initial forward sale price will be subject to decrease on certain dates specified in the relevant forward sale agreement by the amount per share of quarterly dividends we currently expect to declare during the term of such forward sale agreement. If the overnight bank funding rate is less than the spread on any day, the interest rate factor will result in a daily reduction of the forward sale price.

Under the terms of each forward sale agreement, we generally have the right to elect physical, cash or net share settlement. Subject to the provisions of such forward sale agreement, delivery of our shares on any physical settlement or, to the extent we are obligated to deliver shares of our common stock, net share settlement will result in dilution to our earnings per share and return on equity. If we elect to cash or net share settle all or a portion of the shares of our common stock underlying any forward sale agreement, we would expect the relevant forward purchaser or one of its affiliates to purchase shares of our common stock in secondary market transactions over an unwind period to:

- return shares of our common stock to securities lenders in order to unwind such forward purchaser's hedge position (after taking into consideration any shares of our common stock to be delivered by us to such forward purchaser, in the case of net share settlement); and

- if applicable, in the case of net share settlement, deliver shares of our common stock to us to the extent required in settlement of such forward sale agreement.

If the price of our common stock at which these purchases are made is below the relevant forward sale price, such forward purchaser will pay us such difference in cash (if we cash settle) or deliver to us shares of our common stock having a market value equal to such difference (if we net share settle). If the price of our common stock at which these purchases are made exceeds the applicable forward sale price, we will pay such forward purchaser an amount in cash equal to such difference (if we elect to cash settle) or we will deliver to such forward purchaser a number of shares of our common stock having a market value equal to such difference (if we elect to net share settle). Any such difference could be significant.

In addition, the purchase of our common stock by a forward purchaser or its affiliate to unwind the forward purchaser's hedge position could cause the price of our common stock to increase over time, thereby increasing the amount of cash (in the case of cash settlement), or the number of shares (in the case of net share settlement), that we would owe such forward purchaser upon settlement of the applicable forward sale agreement or decrease the amount of cash (in the case of cash settlement), or the number of shares (in the case of net share settlement), that such forward purchaser would owe us upon settlement of the applicable forward sale agreement.

A forward purchaser will have the right to accelerate a forward sale agreement that it enters into with us and require us to physically settle such forward sale agreement on a date specified by such forward purchaser if:

- in such forward purchaser's commercially reasonable judgment, it or its affiliate is unable to hedge (or maintain a hedge of) its exposure under such forward sale agreement in a commercially reasonable manner because (x) insufficient shares of our common stock have been made available by securities lenders for borrowing or (y) the forward purchaser or its affiliate would incur a stock borrowing cost in excess of a specified threshold;

- we declare or issue any dividend or distribution on shares of our common stock

  - payable in cash in excess of specified amounts or that otherwise constitutes an extraordinary dividend under the forward sale agreement,

  - payable in securities of another company as a result of a spinoff or similar transaction,

  - of any other type of securities (other than our common stock) or assets for consideration of less than the prevailing market price, as determined in a commercially reasonable manner by the calculation agent (as defined in the applicable sales agreement), or

  - that is, by its terms or declared intent, outside the normal course of our operations or normal dividend policies or practices;

- certain ownership thresholds applicable to such forward purchaser and its affiliates are exceeded;

- an intended event is announced that if consummated would result in a specified extraordinary event under such forward sale agreement (including certain mergers or tender offers, as well as certain events involving our nationalization, insolvency or a delisting of our common stock) or an event occurs that would constitute a hedging disruption or change in law; or

- certain other events of default, termination events or other specified events occur, including, among others, any material misrepresentation made in connection with such forward sale agreement or our insolvency (each as more fully described in each forward sale agreement).

A forward purchaser's decision to exercise its right to accelerate any forward sale agreement and to require us to settle any such forward sale agreement will be made irrespective of our interests, including our need for capital. In such cases, we could be required to issue and deliver shares of our common stock under the terms of the physical settlement provisions of the applicable forward sale agreement irrespective of our capital needs, which would result in dilution to our earnings per share and may adversely affect the market price of our common stock. In addition, upon certain events of bankruptcy or insolvency relating to us, the forward sale agreement will automatically terminate without further liability of either party (other than in the event of a breach by us of certain representations or warranties contained in the forward sale agreement). Following any such termination, we would not issue any shares of common stock and we would not receive any proceeds pursuant to the forward sale agreement.

Provisions of the Sales Agreements

We have agreed to indemnify the sales agents and the forward purchasers against certain liabilities, including liabilities under the Securities Act, or to contribute to payments the sales agents may be required to make in respect of those liabilities.

If a sales agent or we have reason to believe that the exemptive provisions set forth in Rule 101(c)(1) of Regulation M under the Exchange Act are not satisfied, that party will promptly notify the other and sales of common stock under the sales agreements will be suspended until that or other exemptive provisions have been satisfied in the judgment of the sales agents and us.

Because there is no minimum offering amount contemplated by the sales agreements, commissions and net proceeds to us from the sale of shares of our common stock under this prospectus supplement and the accompanying prospectus, if any, are not determinable at this time. We estimate that the total expenses from this offering payable by us, including among others SEC registration fees, legal fees and accounting fees but excluding compensation payable to the sales agents under the sales agreements and expense reimbursement payable to the sales agents under the terms of the sales agreements, will be approximately $450,000.

The offering of shares of our common stock pursuant to the sales agreements will terminate upon the earlier of (1) the sale of shares of our common stock subject to the sales agreements (including shares sold by us to or through the sales agents and borrowed shares sold through the sales agents, acting as forward sellers) and any terms agreement having an aggregate gross sales price of $1,000,000,000 and (2) with respect to a particular sales agreement or terms agreement, the termination of such sales agreement by us or by the applicable sales agent as permitted therein.

The sales agreements also provide that we may sell shares of common stock to a sales agent as principal for its own account at a price agreed upon at the time of the sale. If we sell shares of common stock to a sales agent as principal, then we will enter into a separate terms agreement with that sales agent setting forth the terms of such transaction, and as applicable, we will describe that terms agreement in a separate prospectus supplement or pricing supplement.

This summary of the material provisions of the sales agreements does not purport to be a complete statement of the terms and conditions and is qualified by reference to the form of sales agreement, which will be filed as an exhibit to a current report on Form 8-K filed under the Exchange Act in connection with this offering, and you may obtain a copy as described under "Where You Can Find More Information; Incorporation of Certain Information by Reference."

Relationships with Sales Agents

In the ordinary course of their business, certain of the sales agents and/or their affiliates have in the past performed, and may continue to perform, investment banking, broker dealer, lending, financial advisory or other services for us for which they have received, or may receive, separate fees. Certain of the sales agents and/or their affiliates have acted, and may act, as underwriters and/or initial purchasers with respect to our securities offerings and have received, and may in the future receive, customary fees and expenses in connection therewith.

The sales agents and their affiliates are full-service financial institutions engaged in various activities, which may include securities trading, commercial and investment banking, financial advisory, investment management, investment research, principal investment, hedging, financing and brokerage activities. In the ordinary course of their business, the sales agents and their affiliates may make or hold a broad array of investments and actively trade debt and equity securities (or related derivative securities) and financial instruments (including bank loans) for their own account and for the accounts of their customers, and such investment and securities activities may involve securities and/or instruments of the Company. The sales agents and their affiliates may also make investment recommendations and/or publish or express independent research views in respect of such securities or instruments and may at any time hold, or recommend to clients that they acquire, long and/or short positions in such securities and instruments.

Conflicts of Interest

Certain of the sales agents and/or their affiliates are also lenders and/or agents under our and our subsidiaries' revolving credit facilities and receive customary fees and expenses in connection therewith. To the extent we use proceeds from this offering to repay indebtedness under our or our subsidiaries' revolving credit facilities, such sales agents and/or affiliates may receive proceeds from this offering. Because such sales agents and/or affiliates may receive more than 5% of the net proceeds of this offering, the sales agents may be deemed to have a "conflict of interest" under FINRA Rule 5121. Accordingly, this offering is being made in compliance with the applicable provisions of FINRA Rule 5121. The appointment of a "qualified independent underwriter" is not required in connection with this offering as a "bona fide public market," as defined in FINRA Rule 5121, exists for our common stock. In addition, to comply with FINRA Rule 5121, each of the sales agents will not confirm any sales to any account over which it exercises discretionary authority without the specific written approval of the transaction from the account holder.

Selling Restrictions

Other than in the United States, no action has been taken by us, the sales agents or the forward purchasers that would permit a public offering of the securities offered by this prospectus supplement and the accompanying prospectus in any jurisdiction where action for that purpose is required. The securities offered by this prospectus supplement and the accompanying prospectus may not be offered or sold, directly or indirectly, nor may this prospectus supplement and the accompanying prospectus or any other offering material or advertisements in connection with the offer and sale of any such securities be distributed or published in any jurisdiction, except under circumstances that will result in compliance with the applicable rules and regulations of that jurisdiction. Persons into whose possession this prospectus supplement and the accompanying prospectus come are advised to inform themselves about and to observe any restrictions relating to the offering and the distribution of this prospectus supplement and the accompanying prospectus. This prospectus supplement and the accompanying prospectus do not constitute an offer to sell or a solicitation of an offer to buy any securities offered by this prospectus supplement and the accompanying prospectus in any jurisdiction in which such an offer or a solicitation is unlawful.

LEGAL MATTERS

Certain legal matters, including the validity of the securities offered by the prospectus supplement, will be passed upon for us by Morgan, Lewis & Bockius LLP, New York, New York. Certain legal matters will be passed upon for the sales agents and forward purchasers by Cravath, Swaine & Moore LLP, New York, New York.

EXPERTS

The financial statements and management's assessment of the effectiveness of internal control over financial reporting (which is included in Management's Report on Internal Control over Financial Reporting) incorporated in this prospectus supplement by reference to the Annual Report on Form 10-K for the year ended December 31, 2023 have been so incorporated in reliance on the report of PricewaterhouseCoopers LLP, an independent registered public accounting firm, given on the authority of said firm as experts in auditing and accounting.

WHERE YOU CAN FIND ADDITIONAL INFORMATION; INCORPORATION OF CERTAIN DOCUMENTS BY REFERENCE

We file annual, quarterly and current reports, proxy statements and other information with the SEC. The SEC maintains a website at www.sec.gov that contains periodic and current reports, proxy and information statements, and other information regarding registrants that are filed electronically with the SEC.

These documents are also available, free of charge, through the Investors section of our website, which is located at www.essential.co. Information contained on our website is not incorporated by reference into this prospectus supplement or the accompanying prospectus, and you should not consider information on our website to be part of this prospectus supplement or the accompanying prospectus.

We have filed with the SEC a "shelf" registration statement on Form S-3 under the Securities Act relating to the securities that may be offered by this prospectus supplement. This prospectus supplement is a part of that registration statement, but does not contain all of the information in the registration statement. We have omitted certain parts of the registration statement in accordance with rules and regulations of the SEC. Statements made in this prospectus supplement as to the contents of any contract, agreement or other documents are not necessarily complete, and, in each instance, we refer you to a copy of such document filed as an exhibit to the registration statement, of which this prospectus supplement is a part, or otherwise filed with the SEC. For more detail about us and any securities that may be offered by this prospectus supplement, you may examine the registration statement on Form S-3 and the exhibits filed with it at the locations listed in the previous paragraph.

The SEC allows us to "incorporate by reference" into this prospectus supplement and the accompanying prospectus the information we file with them, which means that we can disclose important information to you by referring you to those documents. The information incorporated by reference is considered to be part of this prospectus supplement. When we file information with the SEC in the future, that information will automatically update and supersede this information. We incorporate by reference the documents listed below and any future filings we will make with the SEC under Sections 13(a), 13(c), 14 or 15(d) of the Securities Exchange Act of 1934 until we sell all of the securities covered by this prospectus supplement or this offering is terminated; provided, however, that we are not incorporating, in each case, any portions of documents or information furnished or deemed to have been furnished and not filed in accordance with SEC rules:

- our Annual Report on Form 10-K for the year ended December 31, 2023 filed with the SEC on February 29, 2024;
- our Quarterly Reports on Form 10-Q for the quarterly period ended March 31, 2024 filed with the SEC on May 8, 2024 and for the quarterly period ended June 30, 2024 filed with the SEC on August 6, 2024;

- our Current Reports on Form 8-K filed with the SEC on January 8, 2024, May 2, 2024, May 3, 2024 (Film No. 24910747) and August 13, 2024 (Film No. 241200754); and

- the description of our common stock contained in the Description of Securities of Essential Utilities, Inc. filed as Exhibit 4.1 to our Annual Report on Form 10-K for the fiscal year ended December 31, 2020, and any further Description of Securities of Essential Utilities, Inc. filed thereafter for the purpose of updating such description.

These documents contain important business and financial information about us that is not included in or delivered with this prospectus supplement. You may request a copy of any or all documents that we incorporate by reference at no cost, by writing or telephoning us at:

Essential Utilities, Inc.
762 W. Lancaster Avenue
Bryn Mawr, PA 19010-3489
Telephone: 610-527-8000
Attention: Corporate Secretary

We have not, and the sales agents and forward purchasers have not, authorized anyone to provide you with any information other than that contained or incorporated by reference in this prospectus supplement, the accompanying prospectus or in any free writing prospectus we may provide to you in connection with this offering. Neither we nor the sales agents or forward purchasers take any responsibility for, or provide any assurances as to the reliability of, any additional or different information that others may give you. You should assume that the information contained in this prospectus supplement, the accompanying prospectus and any free writing prospectus we may provide to you in connection with this offering is accurate only as of their respective dates or as of the respective dates specified in such information, as applicable, and the information contained in documents incorporated by reference is accurate only as of the respective dates of those documents or as of the respective dates specified in such information, as applicable, in each case regardless of the time of delivery of this prospectus supplement or the accompanying prospectus or any such free writing prospectus or any sale of our common stock. Our business, financial condition, results of operations and prospects may have changed since those dates.

Any statement contained herein or in a document incorporated or deemed to be incorporated by reference herein shall be deemed to be modified or superseded for purposes of this prospectus supplement to the extent that a statement contained herein, in any other subsequently filed document which also is or is deemed to be incorporated by reference herein or in the accompanying prospectus, modifies or supersedes such statement. Any such statement so modified or superseded shall not be deemed, except as so modified and superseded, to constitute a part of this prospectus supplement.

PROSPECTUS

ESSENTIAL UTILITIES, INC.

Common Stock
Preferred Stock
Common Stock Purchase Contracts
Warrants
Units
Depositary Shares
Debt Securities

Essential Utilities, Inc. may, from time to time, in one or more offerings, offer and sell common stock, preferred stock, common stock purchase contracts, warrants, units, depositary shares and debt securities. The debt securities and preferred stock may be convertible into or exchangeable or exercisable for other securities. We will provide specific terms of any offering and the offered securities in supplements to this prospectus. The prospectus supplements may also add, update or change information contained in this prospectus.

We may offer and sell these securities to or through underwriters, dealers or agents, directly to purchasers or through a combination of these methods. If an offering of securities involves any underwriters, dealers or agents, then the names of the underwriters, dealers or agents and the terms of the arrangements with such entities will be stated in an accompanying prospectus supplement.

Our common stock is listed on the New York Stock Exchange under the symbol “WTRG.” The last reported sale of the common stock on the New York Stock Exchange on February 28, 2024 was $34.81 per share. We have not yet determined whether any of the other securities that may be offered by this prospectus will be listed on any exchange, inter-dealer quotation system or over-the-counter market. If we decide to seek listing of any such securities upon issuance, an accompanying prospectus supplement will disclose the exchange, quotation system or market on which the securities will be listed.

The prospectus may not be used to sell our securities unless it is accompanied by a prospectus supplement.

Investing in our securities involves risk. Before you invest, you should carefully read and evaluate the risk factors and other information included in this prospectus and any applicable prospectus supplement, including the documents incorporated by reference. See “Risk Factors” beginning on page 4 of this prospectus.

Neither the Securities and Exchange Commission nor any state securities commission has approved or disapproved of these securities or determined if this prospectus is truthful or complete. Any representation to the contrary is a criminal offense.

The date of this prospectus is March 1, 2024.

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ABOUT THIS PROSPECTUS

This document is called a prospectus and is part of a registration statement that we filed with the Securities and Exchange Commission (SEC) using a "shelf" registration process. Under this shelf process, we may, from time to time, in one or more offering, offer and sell common stock, preferred stock, common stock purchase contracts, warrants, units, depositary shares and debt securities. This prospectus provides you with a general description of the securities we may offer. Each time we sell any securities under this prospectus, we will provide a prospectus supplement that will contain specific information about the terms of that offering and the offered securities. That prospectus supplement may include a discussion of any risk factors or other special considerations applicable to those securities. The prospectus supplement also may add, update or change information contained in this prospectus. You should read both this prospectus and the applicable prospectus supplement and the exhibits filed with our registration statement together with the additional information described below under the heading "Where You Can Find More Information" before you decide whether to invest in the securities.

The registration statement (including the exhibits) of which this prospectus is a part contains additional information about us and the securities we may offer by this prospectus. Specifically, we have filed certain legal documents that control the terms of the securities offered by this prospectus as exhibits to the registration statement. We will file certain other legal documents that will control the terms of the securities we may offer by this prospectus as exhibits to the registration statement or to reports we file with the SEC. The registration statement and the reports can be read at the SEC website or at the SEC offices mentioned under the heading "Where You Can Find More Information."

We have not authorized anyone to provide you with information different from that contained or incorporated by reference in this prospectus, any prospectus supplements or any free writing prospectus prepared by or on behalf of us or to which we have referred you. We take no responsibility for, and can provide no assurance as to the reliability of, any other information that others may give you. We are not making an offer to sell these securities in any jurisdiction where the offer or sale is not permitted. You should assume that the information appearing in this document is accurate only as of the date on the front cover of this document. Our business, financial condition, results of operations and prospects may have changed since that date.

Except as otherwise provided in this prospectus, unless the context otherwise requires, references in this prospectus to "Essential Utilities," "we", "us", "our", "Registrant" or the "Company" refer to Essential Utilities, Inc. and its direct and indirect subsidiaries. In addition, references to "Aqua Pennsylvania" refer to our wholly-owned subsidiary, Aqua Pennsylvania, Inc., and its subsidiaries, and references to "Peoples" refer to our wholly-owned subsidiaries Peoples Natural Gas Company LLC, Peoples Gas Company LLC, Peoples Gas Kentucky, Inc., and Delta Natural Gas Company Inc., and their subsidiaries.

FORWARD-LOOKING STATEMENTS

Certain statements in this prospectus, or incorporated by reference into this prospectus, are forward-looking statements within the meaning of Section 27A of the Securities Act of 1933, as amended (the "Securities Act") and Section 21E of the Securities Exchange Act of 1934, as amended (the "Exchange Act") that are made based upon, among other things, our current assumptions, expectations, plans, and beliefs concerning future events and their potential effect on us. These forward-looking statements involve risks, uncertainties and other factors, many of which are outside our control that may cause our actual results, performance or achievements to be materially different from any future results, performance or achievements expressed or implied by these forward-looking statements. In some cases you can identify forward-looking statements where statements are preceded by, followed by or include the words "believes," "expects," "estimates," "anticipates," "plans," "future," "potential," "probably," "predictions," "intends," "will," "continue," "in the event" or the negative of such terms or similar expressions. Forward-looking statements in this prospectus, or incorporated by reference into this prospectus, include, but are not limited to, statements regarding:

- opportunities for future acquisitions, both within and outside the water and wastewater industries, the success of pending acquisitions and the impact of future acquisitions;
- acquisition-related costs and synergies;
- the impact of decisions of governmental and regulatory bodies, including decisions to raise or lower rates and decisions regarding potential acquisitions;
- the sale of water, wastewater, and gas subsidiaries;
- the impact of conservation awareness of customers and more efficient fixtures and appliances on water and natural gas usage per customer;
- the impact of our business on the environment, and our ability to meet our environmental, social, and governance goals;
- our authority to carry on our business without unduly burdensome restrictions;
- our capability to pursue timely rate increase requests;
- the capacity of our water supplies, water facilities, wastewater facilities, and natural gas supplies and storage facilities;
- the impact of public health threats, or the measures implemented by the Company as a result of these threats;
- the impact of cybersecurity attacks or other cyber-related events;
- developments, trends and consolidation in the water, wastewater, and natural gas utility and infrastructure industries;
- the impact of changes in and compliance with governmental laws, regulations and policies, including those dealing with the environment, health and water quality, taxation, and public utility regulation;
- the development of new services and technologies by us or our competitors;
- the availability of qualified personnel;
- the condition of our assets;
- recovery of capital expenditures and expenses in rates;
- projected capital expenditures and related funding requirements;
- the availability and cost of capital financing, including impacts of increasing financing costs and interest rates;
- dividend payment projections;
- the impact of geographic diversity on our exposure to unusual weather;
- the continuation of investments in strategic ventures;
- our ability to obtain fair market value for condemned assets;
- the impact of fines and penalties;
- the impact of legal proceedings;
- general economic conditions, including inflation;
- the impairment of goodwill resulting in a non-cash charge to earnings;
- the impact of federal and/or state tax policies and the regulatory treatment of the effects of those policies; and

- the amount of income tax deductions for qualifying utility asset improvements and the Internal Revenue Service's ultimate acceptance of the deduction methodology.

Because forward-looking statements involve risks and uncertainties, there are important factors that could cause actual results to differ materially from those expressed or implied by these forward-looking statements, including but not limited to:

- the success in the closing of, and the profitability of future acquisitions;
- changes in general economic, business, credit and financial market conditions;
- our ability to manage the expansion of our business;
- changes in environmental conditions, including the effects of climate change;
- our ability to integrate and otherwise realize all of the anticipated benefits of businesses, technologies or services which we may acquire;
- the decisions of governmental and regulatory bodies, including decisions on regulatory filings, including rate increase requests and decisions regarding potential acquisitions;
- our ability to file rate cases on a timely basis to minimize regulatory lag;
- the impact of inflation on our business and on our customers;
- abnormal weather conditions, including those that result in water use restrictions or reduced or elevated natural gas consumption;
- the seasonality of our business;
- our ability to treat and supply water or collect and treat wastewater;
- our ability to source sufficient natural gas to meet customer demand in a timely manner;
- the continuous and reliable operation of our information technology systems, including the impact of cybersecurity attacks or other cyber-related events, and risks associated with new systems implementation or integration;
- impacts from public health threats, including on consumption, usage, supply chain, and collections;
- changes in governmental laws, regulations and policies, including those dealing with taxation, the environment, health and water quality, and public utility regulation;
- the extent to which we are able to develop and market new and improved services;
- the effect of the loss of major customers;
- our ability to retain the services of key personnel and to hire qualified personnel as we expand;
- labor disputes;
- increasing difficulties in obtaining insurance and increased cost of insurance;
- cost overruns relating to improvements to, or the expansion of, our operations;
- inflation in the costs of goods and services;
- the effect of natural gas price volatility, including the potential impact of high commodity prices on usage or rate case outcomes;
- civil disturbance or terroristic threats or acts;
- changes to the rules or our assumptions underlying our determination of what qualifies for an income tax deduction for qualifying utility asset improvements;

- changes in, or unanticipated, capital requirements;
- changes in our credit rating or the market price of our common stock;
- changes in valuation of strategic ventures;
- changes in accounting pronouncements;
- litigation and claims; and
- restrictions on our subsidiaries' ability to make dividends and other distributions.

Given these risks and uncertainties, you should not place undue reliance on any forward-looking statements. You should read this prospectus and the documents that we incorporate by reference into this prospectus completely and with the understanding that our actual future results, performance and achievements may be materially different from what we expect. These forward-looking statements represent assumptions, expectations, plans and beliefs only as of the date of this prospectus, the date of the document containing the applicable statement or the date specified in such statement, as applicable. Except for our ongoing obligations to disclose certain information under the federal securities laws, we are not obligated, and assume no obligation, to update these forward-looking statements, even though our situation may change in the future. For further information or other factors which could affect our financial results and such forward-looking statements, see "Risk Factors." We qualify all of our forward-looking statements by these cautionary statements.

ESSENTIAL UTILITIES, INC.

Essential Utilities, Inc. is a Pennsylvania corporation and the holding company for regulated utilities providing water, wastewater or natural gas services to an estimated 5.5 million people in Pennsylvania, Ohio, Texas, Illinois, North Carolina, New Jersey, Indiana, Virginia, and Kentucky under the Aqua and Peoples brands.

Our principal executive office is located at 762 W. Lancaster Avenue, Bryn Mawr, Pennsylvania 19010-3489, and our telephone number is 610-527-8000. Our website may be accessed at www.essential.co. The references to our website and the SEC's website are intended to be inactive textual references only, and the contents of those websites are not incorporated by reference herein and should not be considered part of this prospectus.

RISK FACTORS

Investing in our securities involves risks. Please see the risk factors described under the section captioned "Risk Factors" in our Annual Report on Form 10-K for the year ended December 31, 2023, as such risk factors may be updated from time to time in filings we make with the SEC subsequent to the date hereof. Before making an investment decision, you should carefully consider these risk factors, together with all other information contained in or incorporated by reference into this prospectus or any applicable prospectus supplement (which includes information contained in certain filings we make with the SEC subsequent to the date hereof as set forth in the section below captioned "Where You Can Find More Information"). Please also refer to the section above captioned "Forward-Looking Statements."

USE OF PROCEEDS

Unless we otherwise specify in the applicable prospectus supplement, we intend to use the net proceeds from the sale of the securities we may offer by this prospectus to fund our capital expenditures, to provide capital for our growth strategy, which includes potential future acquisitions of municipally owned and investor-owned water and wastewater systems, regulated utilities and infrastructure projects, and market-based activities complementary to our regulated business, to fund the integration of any businesses that we acquire into our existing business, and to purchase and maintain plant equipment, as well as for working capital and other general corporate purposes. Our management will have broad discretion in the allocation of net proceeds from the sale of any securities sold by us.

DESCRIPTION OF CAPITAL STOCK

As of February 23, 2024, our authorized capital stock was 601,770,819 shares, consisting of:

- 600,000,000 shares of common stock, par value $0.50 per share, of which 273,298,409 shares were outstanding; and
- 1,770,819 shares of preferred stock, par value $1.00 per share, of which no shares were outstanding.

The following summary of certain terms of our common stock and preferred stock is qualified in its entirety by the provisions of our Amended and Restated Articles of Incorporation and Amended and Restated Bylaws, each of which is incorporated by reference as an exhibit to the registration statement of which this prospectus constitutes a part.

Common Stock

This section describes the general terms of our common stock. For more detailed information, you should refer to our articles of incorporation and bylaws, including any amendments thereto, copies of which have been filed with the SEC. These documents are incorporated by reference into this prospectus.

Voting Rights

Holders of our common stock are entitled to one vote for each share held by them at all meetings of the shareholders and are not entitled to cumulate their votes for the election of directors.

Dividend Rights and Limitations

Holders of our common stock may receive dividends when declared by our board of directors. Because we are a holding company, the funds we use to pay any dividends on our common stock are derived predominantly from the dividends that we receive from our direct and indirect subsidiaries. Therefore, our ability to pay dividends to holders of our common stock depends upon the subsidiaries' earnings, financial condition and ability to pay dividends. Most of our subsidiaries are subject to regulation by state utility commissions and the amounts of their earnings and dividends are affected by the manner in which they are regulated. In addition, they are subject to restrictions on the payment of dividends contained in their various debt agreements. Under the most restrictive debt agreements, the amount available for payment of dividends to us as of December 31, 2023 was approximately $2,393,249,000 of Aqua Pennsylvania's retained earnings and $335,892,000 of the retained earnings of certain other subsidiaries. Payment of dividends on common stock is also subject to the preferential rights of the holders of any outstanding preferred stock.

Liquidation Rights

In the event that we liquidate, dissolve or wind-up, the holders of our common stock are entitled to share ratably in all of the assets that remain after we pay our liabilities. This right is subject, however, to the prior distribution rights of any outstanding preferred stock.

Listing

Our common stock is listed on the New York Stock Exchange, or NYSE, under the symbol "WTRG."

Preferred Stock

Our board of directors has the authority, from time to time and without further action by our shareholders, to divide our unissued capital stock into one or more classes and one or more series within any class and to make determinations of the designation and number of shares of any class or series and determinations of the voting rights, preferences, limitations and special rights, if any, of the shares of any class or series. The rights, preferences, limitations and special rights of different classes of capital stock may differ with respect to dividend rates, amounts payable on liquidation, voting rights, conversion rights, redemption provisions, sinking fund provisions and other matters. The rights, preferences, privileges and restrictions of each series may be fixed by the designations of that series set forth in either a restated version of our articles of incorporation or a certificate of designations relating to that series, which will be filed with the SEC as an exhibit to or incorporated by reference in the registration statement of which this prospectus constitutes a part.

The issuance of preferred stock may be perceived by some as possibly having the effect of delaying, deferring or preventing a change of control of us without further action by our shareholders. The issuance of preferred stock with voting and conversion rights may also adversely affect the voting power of the holders of our common stock. In certain circumstances, an issuance of preferred stock could possibly have the effect of decreasing the market price of our common stock.

Whenever preferred stock is to be sold pursuant to this prospectus, we will file a prospectus supplement relating to that sale which will specify:

- the number of shares in the series of preferred stock;
- the designation for the series of preferred stock by number, letter or title that will distinguish the series from any other series of preferred stock;
- the dividend rate, if any, and whether dividends on that series of preferred stock will be cumulative, noncumulative or partially cumulative;
- the voting rights of that series of preferred stock, if any;
- any conversion provisions applicable to that series of preferred stock;
- any redemption or sinking fund provisions applicable to that series of preferred stock;
- any preemptive rights provisions applicable to that series of preferred stock;
- the liquidation preference per share of that series of preferred stock; and
- the terms of any other preferences or rights, if any, applicable to that series of preferred stock.

Anti-Takeover Provisions

Pennsylvania State Law Provisions

Under Section 1712 of the Pennsylvania Business Corporation Law of 1988, as amended, or the PBCL, which is applicable to us, directors stand in a fiduciary relation to their corporation and, as such, are required to perform their duties in good faith, in a manner they reasonably believe to be in the best interests of the corporation and with such care, including reasonable inquiry, skill and diligence, as a person of ordinary prudence would use under similar circumstances. Under Section 1715 of the PBCL, in discharging their duties, directors may, in considering the best interests of their corporation, consider various constituencies, including, shareholders, employees, suppliers, customers and creditors of the corporation, and upon communities in which offices or other establishments of the corporation are located.

Directors are not required to give prominent consideration to the interests of any particular constituency. Absent a breach of fiduciary duty, a lack of good faith or self-dealing, any act of the board of directors, a committee thereof or an individual director is presumed to be in the best interests of the corporation. Actions by directors relating to an acquisition or potential acquisition of control of the corporation are not subject to any greater obligation to justify, or higher burden of proof, than is applied to any other acts of directors. The PBCL expressly provides that the fiduciary duty of directors does not require them to (i) redeem or otherwise render inapplicable outstanding rights issued under any shareholder rights plan; (ii) render inapplicable the anti-takeover statutes set forth in Chapter 25 of the PBCL (described below); or (iii) take any action solely because of the effect it may have on a proposed acquisition or the consideration to be received by shareholders in such a transaction. In addition, Section 2513 of the PBCL specifically validates shareholder rights plans, or "poison pills," and the discriminatory dilution provisions contained in such plans.

Chapter 25 of the PBCL contains several anti-takeover statutes applicable to publicly-traded corporations. Corporations may opt-out of such anti-takeover statutes under certain circumstances. We have not opted-out of any of such statutes.

Section 2538 of Subchapter 25D of the PBCL requires certain transactions with an "interested shareholder" to be approved by a majority of disinterested shareholders. "Interested shareholder" is defined broadly to include any shareholder who is a party to the transaction or who is treated differently than other shareholders and affiliates of the interested shareholder.

Subchapter 25E of the PBCL requires a person or group of persons acting in concert which acquires 20% or more of the voting shares of the corporation to offer to purchase the shares of any other shareholder at "fair value." "Fair value" means the value not less than the highest price paid per share by the controlling person or group during the 90-day period prior to the control transaction, plus a control premium. Among other exceptions, Subchapter 25E does not apply to shares acquired directly from the corporation in a transaction exempt from the registration requirements of the Securities Act, or to a one-step merger.

Subchapter 25F of the PBCL generally establishes a 5-year moratorium on a "business combination" with an "interested shareholder." "Interested shareholder" is defined generally to be any beneficial owner of 20% or more of the corporation's voting stock or an affiliate or associate of the corporation that at any time within the prior five-year period was a beneficial owner of 20% or more of the corporation's voting stock. "Business combination" is defined broadly to include mergers, consolidations, asset sales and certain self-dealing transactions. Certain restrictions apply to business combination following the 5-year period. Among other exceptions, Subchapter 25F will be rendered inapplicable if the board of directors approves the proposed business combination, or approves the interested shareholder's acquisition of 20% of the voting shares, in either case prior to the date on which the shareholder first becomes an interested shareholder.

Subchapter 25G of the PBCL provides that "control shares" lose voting rights unless such rights are restored by the affirmative vote of a majority of (i) the disinterested shares (generally, shares held by persons other than the acquiror, executive officers of the corporation and certain employee stock plans) and (ii) the outstanding voting shares of the corporation. "Control shares" are defined as shares which, upon acquisition, will result in a person or group acquiring for the first time voting control over (a) 20%, (b) 33 1/3% or (c) 50% or more of the outstanding shares, together with shares acquired within 180 days of attaining the applicable threshold and shares purchased with the intention of attaining such threshold. A corporation may redeem control shares if the acquiring person does not request restoration of voting rights as permitted by Subchapter 25G. Among other exceptions, Subchapter 25G does not apply to a merger, consolidation or a share exchange if the corporation is a party to the transaction agreement.

Subchapter 25H of the PBCL provides in certain circumstances for the recovery by the corporation of profits realized from the sale of its stock by a controlling person or group if the sale occurs within 18 months after the controlling person or group became a controlling person or group, and the stock was acquired during such 18-month period or within 24 months before such period. A controlling person or group is a person or group that has acquired, offered to acquire, or publicly disclosed an intention to acquire 20% or more of the voting shares of the corporation or a person or group that has otherwise publicly disclosed or caused to be disclosed that it may seek to acquire control of the corporation through any means. Among other exceptions, Subchapter 25H does not apply to transactions approved by both the board of directors and the shareholders prior to the acquisition or distribution, as appropriate.

Subchapter 25I of the PBCL mandates severance compensation for eligible employees who are terminated within 24 months after the approval of a control-share acquisition. Eligible employees generally are all employees employed in Pennsylvania for at least two years prior to the control-share approval. Severance equals the weekly compensation of the employee multiplied by the employee's years of service (up to 26 years), less payments made due to the termination.

Subchapter 25J of the PBCL requires the continuation of certain labor contracts relating to business operations owned at the time of a control-share approval.

Articles of Incorporation and Bylaw Provisions

Certain provisions of our articles of incorporation and bylaws may have the effect of discouraging unilateral tender offers or other attempts to take over and acquire our business. These provisions might discourage some potentially interested purchaser from attempting a unilateral takeover bid for us on terms which some shareholders might favor. Our articles of incorporation require that certain fundamental transactions must be approved by the holders of 75% of the outstanding shares of our capital stock entitled to vote on the matter unless at least a majority of the members of the board of directors has approved the transaction, in which case the required shareholder approval will be the minimum approval required by applicable law. The fundamental transactions that are subject to this provision are those transactions that require approval by shareholders under applicable law or the articles of incorporation. These transactions include certain amendments of our articles of incorporation or bylaws, certain sales or other dispositions of our assets, certain issuances of our capital stock, or certain transactions involving our merger, consolidation, division, reorganization, dissolution, liquidation or winding up. Our articles of incorporation and bylaws provide that:

- a special meeting of shareholders may only be called by the chairman, the president, the board of directors or shareholders entitled to cast a majority of the votes which all shareholders are entitled to cast at the particular meeting;
- nominations for election of directors may be made by any shareholder entitled to vote for election of directors if the name of the nominee and certain information relating to the nominee is filed with our corporate secretary not less than 14 days nor more than 50 days before any meeting of shareholders to elect directors; and
- certain advance notice procedures must be met for shareholder proposals to be made at annual meetings of shareholders. These advance notice procedures generally require a notice to be delivered not less than 90 days nor more than 120 days before the anniversary date of the immediately preceding annual meeting of shareholders.

Transfer Agent and Registrar

The transfer agent and registrar for our common stock is Computershare Trust Company, N.A.

DESCRIPTION OF COMMON STOCK PURCHASE CONTRACTS

We may issue stock purchase contracts, representing contracts entitling or obligating holders to purchase from us, and us to sell to the holders, a specified number of shares or amount of common stock at a future date or dates. The price per share of common stock may be fixed at the time each contract is issued or may be determined by reference to a specific formula set forth in the contract. Each common stock purchase contract may be issued separately or as a part of a unit, each consisting of a common stock purchase contract and, as security for the holder's obligation to purchase the common stock under the contract, the following:

- our senior debt securities or subordinated debt securities described under "Description of Debt Securities;"
- debt obligations of third parties, including U.S. Treasury securities;
- any other asset as security described in the applicable prospectus supplement; or
- any combination of the foregoing.

Each common stock purchase contract may require us to make periodic payments to the holder of the unit or vice versa, and such payments may be unsecured or prefunded on some basis discussed in the applicable prospectus supplement. Each common stock purchase contract may require holders to secure their obligations thereunder in a specified manner and, in certain circumstances, we may deliver a newly issued prepaid common stock purchase contract, which is referred to as a "prepaid security," upon release to a holder of any collateral securing such holder's obligations under the original contract.

The applicable prospectus supplement will describe the terms of any common stock purchase contract and, if applicable, prepaid security. The description in the prospectus supplement will not purport to be complete and will be qualified in its entirety by reference to the contracts, the collateral arrangements and depositary arrangements, if applicable, relating to such contracts and, if applicable, the prepaid securities and the documents pursuant to which such prepaid securities will be issued. The applicable prospectus supplement will also describe the material United States federal income tax considerations applicable to the common stock purchase contracts.

DESCRIPTION OF WARRANTS

General

The following summary of certain provisions of the warrants does not purport to be complete and is subject to, and qualified in its entirety by reference to, the provisions of the warrant agreement that will be filed with the SEC in connection with the offering of such warrants.

We may issue warrants for the purchase of debt securities, preferred stock or common stock. Warrants may be issued independently or together with debt securities, preferred stock or common stock offered by any prospectus supplement and may be attached to or separate from any such offered securities. Each series of warrants will be issued under a separate warrant agreement to be entered into between the Company and a bank or trust company, as warrant agent. The warrant agent will act solely as the Company's agent in connection with the warrants and will not assume any obligation or relationship of agency or trust for or with any holders or beneficial owners of warrants.

Debt Warrants

The prospectus supplement relating to a particular issue of debt warrants will describe the terms of such debt warrants, including the following: (a) the title of such debt warrants; (b) the offering price for such debt warrants, if any; (c) the aggregate number of such debt warrants; (d) the designation and terms of the debt securities purchasable upon exercise of such debt warrants; (e) if applicable, the designation and terms of the debt securities with which such debt warrants are issued and the number of such debt warrants issued with each such debt security; (f) if applicable, the date from and after which such debt warrants and any debt securities issued therewith will be separately transferable; (g) the principal amount of debt securities purchasable upon exercise of a debt warrant and the price at which such principal amount of debt securities may be purchased upon exercise (which price may be payable in cash, securities, or other property); (h) the date on which the right to exercise such debt warrants shall commence and the date on which such right shall expire; (i) if applicable, the minimum or maximum amount of such debt warrants that may be exercised at any one time; (j) whether the debt warrants represented by the debt warrant certificates or debt securities that may be issued upon exercise of the debt warrants will be issued in registered or bearer form; (k) information with respect to book-entry procedures, if any; (1) the currency or currency units in which the offering price, if any, and the exercise price are payable; (m) if applicable, a discussion of material United States federal income tax considerations; (n) the anti-dilution provisions of such debt warrants, if any; (o) the redemption or call provisions, if any, applicable to such debt warrants; (p) any provisions for changes to or adjustments in the exercise price for the debt warrants and (q) any additional terms of such debt warrants, including terms, procedures, and limitations relating to the exchange and exercise of such debt warrants.

Stock Warrants

The prospectus supplement relating to any particular issue of preferred stock warrants or common stock warrants will describe the terms of such warrants, including the following: (a) the title of such warrants; (b) the offering price for such warrants, if any; (c) the aggregate number of such warrants; (d) the designation and terms of the common stock or preferred stock purchasable upon exercise of such warrants; (e) if applicable, the designation and terms of the offered securities with which such warrants are issued and the number of such warrants issued with each such offered security; (f) if applicable, the date from and after which such warrants and any offered securities issued therewith will be separately transferable; (g) the number of shares of common stock or preferred stock purchasable upon exercise of a warrant and the price at which such shares may be purchased upon exercise; (h) the date on which the right to exercise such warrants shall commence and the date on which such right shall expire; (i) if applicable, the minimum or maximum amount of such warrants that may be exercised at any one time; (j) the currency or currency units in which the offering price, if any, and the exercise price are payable, (k) if applicable, a discussion of material United States federal income tax considerations; (I) the anti-dilution provisions of such warrants, if any; (m) the redemption or call provisions, if any, applicable to such warrants; (m) any provisions for changes to or adjustments in the exercise price for the stock warrants and (n) any additional terms of such warrants, including terms, procedures and limitations relating to the exchange and exercise of such warrants.

DESCRIPTION OF UNITS

We may, from time to time, issue units comprised of one or more of the other securities that may be offered under this prospectus, in any combination. Each unit will be issued so that the holder of the unit is also the holder of each security included in the unit. Thus, the holder of a unit will have the rights and obligations of a holder of each included security. The unit agreement under which a unit is issued may provide that the securities included in the unit may not be held or transferred separately at any time, or at any time before a specified date.

The applicable prospectus supplement will describe the terms of any unit. The description in the prospectus supplement will not purport to be complete and will be qualified in its entirety by reference to units, the collateral arrangements and depositary arrangements, if applicable, relating to such units and, if applicable, the prepaid securities and the documents pursuant to which such prepaid securities will be issued. The applicable prospectus supplement will also describe the material United States federal income tax considerations applicable to the units.

DESCRIPTION OF DEPOSITORY SHARES

We may, at our option, offer fractional shares of our preferred stock, rather than whole shares of our preferred stock. In the event we do so, we will issue receipts for depositary shares, each of which will represent a fraction (to be set forth in the prospectus supplement relating to offering of the depositary shares) of a share of the related series of preferred stock.

The shares of our preferred stock represented by depositary shares will be deposited under a deposit agreement between us and a bank or trust company selected by us having its principal office in the United States and that meets certain other requirements. Subject to the terms of the deposit agreement, each owner of a depositary share will be entitled, in proportion to the applicable fraction of a share of preferred stock, represented by the depositary share to all of the rights and preferences of the preferred stock represented by the depositary shares (including dividend, voting, redemption, conversion and liquidation rights).

The above description of depositary shares is only a summary, is not complete and is subject to, and is qualified in its entirety by the description in the applicable prospectus supplement and the provisions of the deposit agreement, which will contain the form of depository receipt. A copy of the deposit agreement will be filed with the SEC as an exhibit to or incorporated by reference in the registration statement of which this prospectus is a part.

DESCRIPTION OF DEBT SECURITIES

Please note that in this section entitled “Description of Debt Securities,” references to “we,” “us,” “ours” or “our” refer only to Essential Utilities, Inc. and not to its consolidated subsidiaries. Also, in this section, references to “holders” mean those who own debt securities registered in their own names, on the books that we maintain or the trustee maintains for this purpose, and not those who own beneficial interests in debt securities registered in street name or in debt securities issued in book-entry form through one or more depositaries. Owners of beneficial interests in the debt securities should read the section below entitled “Book-Entry Procedures and Settlement.”

General

The debt securities offered by this prospectus will be our unsecured obligations, except as otherwise set forth in an accompanying prospectus supplement, and will be either senior or subordinated debt. We will issue senior debt securities under an Indenture dated as of April 23, 2019, between the Company and U.S. Bank Trust Company, National Association, as successor trustee (as amended and supplemented to date, the “senior debt indenture”). We will issue subordinated debt under a subordinated debt indenture. We sometimes refer to the senior debt indenture and the subordinated debt indenture, individually, as an indenture and, collectively, as the indentures. We have filed the senior debt indenture and a form of the subordinated debt indenture with the SEC as exhibits to the registration statement of which this prospectus forms a part. You can obtain copies of the indentures by following the directions outlined in “Where You Can Find More Information,” or by contacting the applicable indenture trustee.

A form of each debt security, reflecting the particular terms and provisions of a series of offered debt securities, will be filed with the SEC at the time of the offering and incorporated by reference as exhibits to the registration statement of which this prospectus forms a part.

The following briefly summarizes certain material provisions that may be included in the indentures. Other terms, including pricing and related terms, will be disclosed for a particular issuance in an accompanying prospectus supplement. You should read the more detailed provisions of the applicable indenture, including the defined terms, for provisions that may be important to you. You should also read the particular terms of a series of debt securities, which will be described in more detail in an accompanying prospectus supplement. So that you may easily locate the more detailed provisions, the numbers in parentheses below refer to sections in the applicable indenture are referred to, such sections or defined terms are incorporated into this prospectus by reference, and the statement in this prospectus is qualified by that reference.

The trustee under each indenture will be determined at the time of issuance of debt securities, and the name of the trustee will be provided in an accompanying prospectus supplement.

The indentures provide that our senior or subordinated debt securities may be issued in one or more series, with different terms, in each case as we authorize from time to time. We also have the right to "reopen" a previous issue of a series of debt securities by issuing additional debt securities of such series without the consent of the holders of debt securities of the series being reopened or any other series. Any additional debt securities of the series being reopened will have the same ranking, interest rate, maturity and other terms as the previously issued debt securities of that series. These additional debt securities, together with the previously issued debt securities of that series, will constitute a single series of debt securities under the terms of the applicable indenture.

Types of Debt Securities

We may issue fixed or floating rate debt securities. Fixed rate debt securities will bear interest at a fixed rate described in the prospectus supplement. This type includes zero coupon debt securities, which bear no interest and are often issued at a price lower than the principal amount. United States federal income tax consequences and other special considerations applicable to any debt securities issued at a discount will be described in the applicable prospectus supplement.

Upon the request of the holder of any floating rate debt security, the calculation agent will provide the interest rate then in effect for that debt security, and, if determined, the interest rate that will become effective on the next interest reset date. The calculation agent's determination of any interest rate, and its calculation of the amount of interest for any interest period, will be final and binding in the absence of manifest error.

In determining the base rate that applies to a floating rate debt security during a particular interest period, the calculation agent may obtain rate quotes from various banks or dealers active in the relevant market, as described in the prospectus supplement. Those reference banks and dealers may include the calculation agent itself and its affiliates, as well as any underwriter, dealer or agent participating in the distribution of the relevant floating rate debt securities and its affiliates.

Information in the Prospectus Supplement

The prospectus supplement for any offered series of debt securities will describe the following terms, as applicable:

- the title;
- whether the debt is senior or subordinated;
- whether the debt securities are secured or unsecured and, if secured, the collateral securing the debt;
- the total principal amount offered;
- the percentage of the principal amount at which the debt securities will be sold and, if applicable, the method of determining the price;
- the maturity date or dates;
- whether the debt securities are fixed rate debt securities or floating rate debt securities;
- if the debt securities are fixed rate debt securities, the yearly rate at which the debt security will bear interest, if any, and the interest payment dates;

- if the debt security is an original issue discount debt security, the yield to maturity;
- if the debt securities are floating rate debt securities, the interest rate basis; any applicable index currency or maturity, spread or spread multiplier or initial, maximum or minimum rate; the interest reset, determination, calculation and payment dates, and the day count used to calculate interest payments for any period;
- the date or dates from which any interest will accrue, or how such date or dates will be determined, and the interest payment dates and any related record dates;
- if other than in U.S. dollars, the currency or currency unit in which payment will be made;
- the denominations in which the currency or currency unit of the securities will be issuable if other than denominations of $1,000 and integral multiples thereof;
- the terms and conditions on which the debt securities may be redeemed at our option;
- any obligation we may have to redeem, purchase or repay the debt securities at the option of a holder upon the happening of any event and the terms and conditions of redemption, purchase or repayment;
- the names and duties of the trustee and any co-trustees, depositaries, authenticating agents, calculation agents, paying agents, transfer agents or registrars for the debt securities;
- any material provisions of the applicable indenture described in this prospectus that do not apply to the debt securities;
- a discussion of United States federal income tax, accounting and special considerations, procedures and limitations with respect to the debt securities;
- whether and under what circumstances we will pay additional amounts to holders in respect of any tax assessment or government charge, and, if so, whether we will have the option to redeem the debt securities rather than pay such additional amounts; and
- any other specific terms of the debt securities that are consistent with the provisions of the indenture.

The terms on which a series of debt securities may be convertible into or exchangeable for other of our securities or any other entity will be set forth in the prospectus supplement relating to such series. Such terms will include provisions as to whether conversion or exchange is mandatory, at the option of the holder or at our option. The terms may include provisions pursuant to which the number of other securities to be received by the holders of such series of debt securities may be adjusted.

We will issue the debt securities only in registered form. As currently anticipated, debt securities of a series will trade in book-entry form, and global notes will be issued in physical (paper) form, as described below under “Book-Entry Procedures and Settlement.” Unless otherwise provided in the accompanying prospectus supplement, we will issue debt securities denominated in U.S. dollars and only in denominations of $1,000 and integral multiples thereof.

The prospectus supplement relating to offered debt securities denominated in a foreign or composite currency will specify the denomination of the offered debt securities.

The debt securities may be presented for exchange, and debt securities other than a global security may be presented for registration of transfer, at the principal corporate trust office of the trustee named in the applicable prospectus supplement. Holders will not have to pay any service charge for any registration of transfer or exchange of debt securities, but we may require payment of a sum sufficient to cover any tax or other governmental charge payable in connection with such registration of transfer (Section 3.05).

Payment and Paying Agents

Distributions on the debt securities other than those represented by global notes will be made in the designated currency against surrender of the debt securities at the principal corporate trust office of the trustee named in the applicable prospectus supplement. Payment will be made to the registered holder at the close of business on the record date for such payment. Interest payments will be made at the principal corporate trust office of the trustee named in the applicable prospectus supplement, or by a check mailed to the holder at his registered address. Payments in any other manner will be specified in the applicable prospectus supplement.

Calculation Agents

Calculations relating to floating rate debt securities and indexed debt securities will be made by the calculation agent, an institution that we appoint as our agent for this purpose. We may appoint one of our affiliates as calculation agent. We may appoint a different institution to serve as calculation agent from time to time after the original issue date of the debt security without your consent and without notifying you of the change. The initial calculation agent will be identified in the applicable prospectus supplement.

Senior Debt

We may issue senior debt securities under the senior debt indenture. Senior debt will constitute our unsecured and unsubordinated obligations and will rank on a basis equal in priority with all our other unsecured and unsubordinated debt.

Subordinated Debt

We may issue subordinated debt securities under the subordinated debt indenture. Subordinated debt will constitute our unsecured and subordinated obligations and will be junior in right of payment to our senior debt (including senior debt securities), which is defined as “senior indebtedness” in the subordinated debt indenture (Section 16.01 of the subordinated debt indenture).

If we default in the payment of any principal of, or premium, if any, or interest on any senior debt when it becomes due and payable after any applicable grace period, then, unless and until the default is cured or waived or ceases to exist, we cannot make a payment on account of or redeem or otherwise acquire the subordinated debt securities (Section 16.04 of the subordinated debt indenture).

If there is any insolvency, bankruptcy, liquidation or other similar proceeding relating to us or our property, then all senior debt must be paid in full before any payment may be made to any holders of subordinated debt securities (Section 16.02 of the subordinated debt indenture).

Furthermore, if we default in the payment of the principal of and accrued interest on any subordinated debt securities that is declared due and payable upon an event of default under the subordinated debt indenture, holders of all our senior debt will first be entitled to receive payment in full in cash before holders of such subordinated debt can receive any payments (Section 16.03 of the subordinated debt indenture).

Except as may be otherwise set forth in an accompanying prospectus supplement, senior debt means:

- the principal, premium, if any, and interest in respect of indebtedness for money borrowed and indebtedness evidenced by securities, notes, debentures, bonds or other similar instruments issued, including, as to us, the senior debt securities;
- all capitalized lease obligations;

- all obligations representing the deferred purchase price of property; and
- all deferrals, renewals, extensions and refundings of obligations of the type referred to above (Section 1.01 of the subordinated debt indenture).

However, senior debt does not include:

- the subordinated debt securities (Section 16.01 of the subordinated debt indenture);
- any indebtedness that by its terms is subordinated to, or ranks in priority on an equal basis with, subordinated debt securities (Section 1.01 of the subordinated debt indenture); and
- items of indebtedness (other than capitalized lease obligations) that would not appear as liabilities on a balance sheet prepared in accordance with accounting principles generally accepted in the United States of America.

Covenants

The accompanying prospectus supplement will contain any covenants applicable to the debt securities.

Modification of the Indentures

The indentures will provide that we and the relevant trustee may enter into supplemental indentures to establish the form and terms of any new series of debt securities without obtaining the consent of any holder of debt securities (Section 9.01).

We and the trustee may, with the consent of the holders of at least a majority in aggregate outstanding principal amount of the debt securities of a series, modify the applicable indenture or the rights of the holders of the securities of such series (Section 9.02).

No such modification may, without the consent of each holder of an affected security:

- extend the fixed maturity of any such security;
- reduce the rate or change the time of payment of interest on such security;
- reduce the principal amount of such securities or the premium, if any, on such security;
- change any obligation of ours to pay additional amounts with respect to such security;
- reduce the amount of the principal payable on acceleration of such security if issued originally at a discount;
- adversely affect the right of repayment or repurchase of such security at the option of the holder;
- reduce or postpone any sinking fund or similar provision with respect to such security;
- change the currency or currency unit in which such security is payable or the right of selection thereof;
- impair the right to sue for the enforcement of any payment with respect to such security on or after the maturity of such security;
- reduce the percentage of the aggregate outstanding principal amount of debt securities of the series referred to above whose holders need to consent to the modification or a waiver without the consent of such holders; or
- change any obligation of ours with respect to such security to maintain an office or agency.

Defaults

Except as may be otherwise set forth in an accompanying prospectus supplement, each indenture will provide that events of default regarding any series of debt securities will be:

- our failure to pay for 30 days required interest on any debt security of such series;
- our failure to pay principal or premium, if any, on any debt security of such series when due;
- our failure to make any required scheduled installment payment for 30 days on debt securities of such series;
- our failure to perform for 90 days after notice any other covenant in the relevant indenture other than a covenant included in the relevant indenture solely for the benefit of a series of debt securities other than such series; and
- certain events of bankruptcy or insolvency, whether voluntary or not (Section 5.01).

Except as may be otherwise set forth in an accompanying prospectus supplement, if an event of default regarding debt securities of any series issued under the indentures should occur and be continuing, either the trustee or the holders of 25% in the principal amount of outstanding debt securities of such series may declare each debt security of that series due and payable (Section 5.02). We may be required to file annually with the trustee a statement of an officer as to the fulfillment by us of our obligations under the indenture during the preceding year.

No event of default regarding one series of debt securities issued under an indenture is necessarily an event of default regarding any other series of debt securities.

Holders of a majority in aggregate principal amount of the outstanding debt securities of any series will be entitled to control certain actions of the trustee under the indentures and to waive past defaults regarding such series (Sections 5.12 and 5.13). The holders of debt securities generally will not be able to require the trustee to take any action, unless one or more of such holders provides to the trustee reasonable security or indemnity (Section 6.02).

If an event of default occurs and is continuing regarding a series of debt securities, the trustee may use any sums that it holds under the relevant indenture for its own reasonable compensation and expenses incurred prior to paying the holders of debt securities of such series (Section 5.06).

Before any holder of any series of debt securities may institute action for any remedy, except payment on such holder’s debt security when due, the holders of not less than 25% in principal amount of the debt securities of that series outstanding must request the trustee to take action. Holders must also offer and give the satisfactory security and indemnity against liabilities incurred by the trustee for taking such action (Section 5.07).

Defeasance

Except as may otherwise be set forth in an accompanying prospectus supplement, after we have deposited with the trustee, cash or government securities, in trust for the benefit of the holders sufficient to pay the principal of, premium, if any, and interest on the debt securities of such series when due, and satisfied certain other conditions, including receipt of an opinion of counsel that holders will not recognize taxable gain or loss for United States federal income tax purposes, then:

- we will be deemed to have paid and satisfied our obligations on all outstanding debt securities of such series, which is known as defeasance and discharge (Section 14.02); or
- we will cease to be under any obligation, other than to pay when due the principal of, premium, if any, and interest on such debt securities, relating to the debt securities of such series, which is known as covenant defeasance (Section 14.03).

When there is a defeasance and discharge, the applicable indenture will no longer govern the debt securities of such series, we will no longer be liable for payments required by the terms of the debt securities of such series and the holders of such debt securities will be entitled only to the deposited funds. When there is a covenant defeasance, however, we will continue to be obligated to make payments when due if the deposited funds are not sufficient.

Governing Law

Unless otherwise stated in the prospectus supplement, the debt securities and the indentures will be governed by New York law (Section 1.12).

Concerning the Trustee Under the Indentures

We may have banking and other business relationships with the trustee named in the prospectus supplement, or any subsequent trustee, in the ordinary course of business.

Form, Exchange and Transfer

We will issue debt securities only in registered form; no debt securities will be issued in bearer form (Section 2.03). We will issue each debt security in book-entry form only, unless otherwise specified in the applicable prospectus supplement. We will issue any common stock issuable upon conversion of any debt security being offered in both certificated and book-entry form, unless otherwise specified in the applicable prospectus supplement. Debt securities in book-entry form will be represented by a global security registered in the name of a depositary, which will be the holder of all the debt securities represented by the global security (Section 2.04). Those who own beneficial interests in a global security will do so through participants in the depositary's system, and the rights of these indirect owners will be governed solely by the applicable procedures of the depositary and its participants. Only the depositary will be entitled to transfer or exchange a debt security in global form, since it will be the sole holder of the debt security (Section 3.05). These book-entry securities are described below under "Book-Entry Procedures and Settlement."

If any debt securities are issued in non-global form or cease to be book-entry securities (in the circumstances described in the next section), the following will apply to them:

- The debt securities will be issued in fully registered form in denominations stated in the prospectus supplement. You may exchange debt securities for debt securities of the same series in smaller denominations or combined into fewer debt securities of the same series of larger denominations, as long as the total amount is not changed (Section 3.05).
- You may exchange, transfer, present for payment or exercise debt securities at the office of the relevant trustee or agent indicated in the prospectus supplement (Section 3.05). You may also replace lost, stolen, destroyed or mutilated debt securities at that office. We may appoint another entity to perform these functions or may perform them (Section 3.06).
- You will not be required to pay a service charge to transfer or exchange the debt securities, but you may be required to pay any tax or other governmental charge associated with the transfer or exchange (Sections 3.05 and 3.06). The transfer or exchange, and any replacement, will be made only if our transfer agent is satisfied with your proof of legal ownership. The transfer agent may also require an indemnity before replacing any debt securities (Section 3.06).

- If we have the right to redeem, accelerate or settle any debt securities before their maturity or expiration, and we exercise that right as to less than all those debt securities, we may block the transfer or exchange of those debt securities during the period beginning 15 days before the day we mail the notice of exercise and ending on the day of that mailing, in order to freeze the list of holders to prepare the mailing. We may also refuse to register transfers of or exchange any debt security selected for early settlement, except that we will continue to permit transfers and exchanges of the unsettled portion of any debt security being partially settled (Section 3.05).
- If fewer than all of the debt securities represented by a certificate that are payable or exercisable in part are presented for payment or exercise, a new certificate will be issued for the remaining amount of securities (Section 15.02).

Book-Entry Procedures and Settlement

Most offered debt securities will be book-entry (global) securities. Upon issuance, all book-entry securities will be represented by one or more fully registered global securities, without coupons (Section 3.02). Each global security will be deposited with, or on behalf of, The Depository Trust Company, or DTC, a securities depository, and will be registered in the name of DTC or a nominee of DTC (Section 3.01). DTC will thus be the only registered holder of these debt securities.

Purchasers of debt securities may only hold interests in the global notes through DTC if they are participants in the DTC system. Purchasers may also hold interests through a securities intermediary—banks, brokerage houses and other institutions that maintain securities accounts for customers—that has an account with DTC or its nominee. DTC will maintain accounts showing the security holdings of its participants, and these participants will in turn maintain accounts showing the security holdings of their customers. Some of these customers may themselves be securities intermediaries holding securities for their customers. Thus, each beneficial owner of a book-entry security will hold that debt security indirectly through a hierarchy of intermediaries, with DTC at the top and the beneficial owner's own securities intermediary at the bottom.

The debt securities of each beneficial owner of a book-entry security will be evidenced solely by entries on the books of the beneficial owner's securities intermediary. The actual purchaser of the debt securities will generally not be entitled to have the debt securities represented by the global securities registered in its name and will not be considered the owner under the declaration. In most cases, a beneficial owner will also not be able to obtain a paper certificate evidencing the holder's ownership of debt securities. The book-entry system for holding securities eliminates the need for physical movement of certificates and is the system through which most publicly traded common stock is held in the United States. However, the laws of some jurisdictions require some purchasers of securities to take physical delivery of their securities in definitive form. These laws may impair the ability to transfer book-entry securities.

A beneficial owner of book-entry securities represented by a global security may exchange the securities for definitive (paper) securities only if:

- DTC is unwilling or unable to continue as depositary for such global security and we do not appoint a qualified replacement for DTC within 90 days; or
- we in our sole discretion decide to allow some or all book-entry securities to be exchangeable for definitive securities in registered form (Section 3.05).

Unless we indicate otherwise, any global security that is exchangeable will be exchangeable in whole for definitive securities in registered form, with the same terms and of an equal aggregate principal amount. Definitive securities will be registered in the name or names of the person or persons specified by DTC in a written instruction to the registrar of the securities (Section 3.05). DTC may base its written instruction upon directions that it receives from its participants.

In this prospectus, for book-entry securities, references to actions taken by security holders will mean actions taken by DTC upon instructions from its participants, and references to payments and notices of redemption to security holders will mean payments and notices of redemption to DTC as the registered holder of the securities for distribution to participants in accordance with DTC's procedures.

DTC is a limited purpose trust company organized under the laws of the State of New York, a member of the Federal Reserve System, a clearing corporation within the meaning of the New York Uniform Commercial Code and a clearing agency registered under section 17A of the Securities Exchange Act. The rules applicable to DTC and its participants are on file with the SEC.

We will not have any responsibility or liability for any aspect of the records relating to, or payments made on account of, beneficial ownership interest in the book-entry securities or for maintaining, supervising or reviewing any records relating to the beneficial ownership interests.

PLAN OF DISTRIBUTION

We may sell any of the securities being offered by this prospectus separately or together:

- through agents;
- to or through underwriters who may act directly or through a syndicate represented by one or more managing underwriters;
- through dealers;
- through a block trade in which the broker or dealer engaged to handle the block trade will attempt to sell the securities as agent, but may position and resell a portion of the block as principal to facilitate the transaction;
- through "at the market" offerings, within the meaning of Rule 415(a)(4) of the Securities Act, to or through a market maker or into an existing trading market on an exchange or otherwise;
- in exchange for our outstanding indebtedness;
- directly to purchasers, through a specific bidding, auction or other process; or
- through a combination of any of these methods of sale.

If the securities offered under this prospectus are issued in exchange for our outstanding securities, the applicable prospectus supplement will describe the terms of the exchange, and the identity and the terms of sale of the securities offered under this prospectus by the selling security holders.

The distribution of securities may be effected from time to time in one or more transactions at a fixed price or prices that may be changed, at market prices prevailing at the time of sale or prices related to prevailing market prices or at negotiated prices.

Agents designated by us from time to time may solicit offers to purchase the securities. We will name any agent involved in the offer or sale of the securities and set forth any commissions payable by us to an agent in the prospectus supplement for that transaction. Unless otherwise indicated in the prospectus supplement, any agent will be acting on a best efforts basis for the period of its appointment. Any agent may be deemed to be an "underwriter" of the securities as that term is defined in the Securities Act.

If we utilize an underwriter or underwriters in the sale of securities, we will execute an underwriting agreement with the underwriter or underwriters at the time we reach an agreement for sale. We will set forth in the prospectus supplement the names of the specific managing underwriter or underwriters, as well as any other underwriters, and the terms of the transactions, including compensation of the underwriters and dealers. This compensation may be in the form of discounts, concessions or commissions. Underwriters and others participating in any offering of securities may engage in transactions that stabilize, maintain or otherwise affect the price of securities. We will describe any of these activities in the prospectus supplement.

If a dealer is utilized in the sale of the securities, we or an underwriter will sell securities to the dealer, as principal. The dealer may then resell the securities to the public at varying prices to be determined by the dealer at the time of resale. The prospectus supplement will set forth the name of the dealer and the terms of the transactions.

We may directly solicit offers to purchase the securities, and we may sell directly to institutional investors or others. These persons may be deemed to be underwriters within the meaning of the Securities Act with respect to any resale of the securities. The prospectus supplement will describe the terms of any direct sales, including the terms of any bidding or auction process, if utilized.

Agreements we enter into with agents, underwriters and dealers may entitle them to indemnification by us against specified liabilities, including liabilities under the Securities Act, or to contribution by us to payments they may be required to make in respect of these liabilities. The prospectus supplement will describe the terms and conditions of indemnification or contribution.

Certain of the agents, underwriters and dealers that we sell the securities offered under this prospectus to or through, and certain of their affiliates, engage in transactions with and perform services for us in the ordinary course of business. We may enter into hedging transactions in connection with any particular issue of the securities offered under this prospectus, including forwards, futures, options, interest rate or exchange rate swaps and repurchase or reverse repurchase transactions with, or arranged by, the applicable agent, underwriter or dealer, an affiliate of that agent, underwriter or dealer or an unrelated entity. We, the applicable agent, underwriter or dealer or other parties may receive compensation, trading gain or other benefits in connection with these transactions. We are not required to engage in any of these transactions. If we commence these transactions, we may discontinue them at any time. Counterparties to these hedging activities also may engage in market transactions involving the securities offered under this prospectus.

No securities may be sold under this prospectus without delivery (in paper format, in electronic format, in electronic format on the Internet, or by other means) of the applicable prospectus supplement describing the method and terms of the offering.

LEGAL MATTERS

Unless otherwise indicated in the applicable prospectus supplement, certain legal matters, including the validity of the debt securities that may be offered, will be passed upon for us by Morgan, Lewis & Bockius LLP, New York, New York. If legal matters in connection with the offering made by this prospectus are passed on by counsel for the underwriters, dealers or agents, if any, that counsel will be named in the applicable prospectus supplement.

EXPERTS

The financial statements and management’s assessment of the effectiveness of internal control over financial reporting (which is included in Management’s Report on Internal Control over Financial Reporting) incorporated in this prospectus by reference to the Annual Report on Form 10-K for the year ended December 31, 2023 have been so incorporated in reliance on the report of PricewaterhouseCoopers LLP, an independent registered public accounting firm, given on the authority of said firm as experts in auditing and accounting.

WHERE YOU CAN FIND MORE INFORMATION

We file annual, quarterly and current reports, proxy statements and other information with the SEC. The SEC maintains a website at www.sec.gov that contains periodic and current reports, proxy and information statements, and other information regarding registrants that are filed electronically with the SEC. These documents are also available, free of charge, through the Investors section of our website, which is located at http://www.essential.co. Information contained on our website is not incorporated by reference into this prospectus, and you should not consider information on our website to be part of this prospectus.

We have filed with the SEC a "shelf" registration statement on Form S-3 under the Securities Act relating to the securities that may be offered by this prospectus. This prospectus is a part of that registration statement, but does not contain all of the information in the registration statement. We have omitted certain parts of the registration statement in accordance with rules and regulations of the SEC. Statements made in this prospectus as to the contents of any contract, agreement or other documents are not necessarily complete, and, in each instance, we refer you to a copy of such document filed as an exhibit to the registration statement, of which this prospectus is a part, or otherwise filed with the SEC. For more detail about us and any securities that may be offered by this prospectus, you may examine the registration statement on Form S-3 and the exhibits filed with it at the locations listed in the previous paragraph.

The SEC allows us to "incorporate by reference" the information we file with them, which means that we can disclose important information to you by referring you to those documents. The information incorporated by reference is considered to be part of this prospectus. When we file information with the SEC in the future, that information will automatically update and supersede this information. We incorporate by reference the documents listed below and any future filings we will make with the SEC under Sections 13(a), 13(c), 14 or 15(d) of the Securities Exchange Act until we sell all of the securities covered by this prospectus; provided, however, that we are not incorporating, in each case, any documents or information deemed to have been furnished and not filed in accordance with SEC rules:

- our Annual Report on Form 10-K for the year ended December 31, 2023, filed with the SEC on February 29, 2024;
- our Current Report on Form 8-K filed with the SEC on January 8, 2024; and
- the description of our common stock contained in the Description of Securities of Essential Utilities, Inc. filed as Exhibit 4.1 to our Annual Report on Form 10-K for the fiscal year ended December 31, 2020, and any further Description of Securities of Essential Utilities, Inc. filed thereafter for the purpose of updating such description.

These documents contain important business and financial information about us that is not included in or delivered with this prospectus. You may request a copy of any or all documents that we incorporate by reference at no cost, by writing or telephoning us at:

Essential Utilities, Inc.
762 W. Lancaster Avenue
Bryn Mawr, PA 19010-3489
Telephone: 610-527-8000
Attention: Corporate Secretary

We have not authorized anyone to provide you with information different from that contained or incorporated by reference in this prospectus, any prospectus supplements or any free writing prospectus prepared by or on behalf of us or to which we have referred you. We take no responsibility for, and can provide no assurance as to the reliability of, any other information that others may give you. You should not assume that the information provided in this prospectus or incorporated by reference in this prospectus is accurate as of any date other than the date on the front of this prospectus or the date of those documents. Our business, financial condition, results of operations and prospects may have changed since those dates.

If you find inconsistencies between the documents, or between the documents and this prospectus or the applicable prospectus supplement, you should rely on the most recent document, prospectus or prospectus supplement.

Up to $1,000,000,000



ESSENTIAL UTILITIES, INC.

Common Stock

PROSPECTUS SUPPLEMENT

Barclays	**BofA Securities**	**Citizens JMP**
Huntington Capital Markets	**RBC Capital Markets**	**TD Securities**
Wells Fargo Securities		
Baird	**Evercore ISI**	**Janney Montgomery Scott**

August 13, 2024

Exhibit 107

Calculation of Filing Fee Tables

424(b)(5)
(Form Type)

Essential Utilities, Inc.
(Exact Name of Registrant as Specified in its Charter)

Table 1: Newly Registered Securities and Carry Forward Securities

	Security Type	Security Class Title	Fee Calculation or Carry Forward Rule	Amount Registered	Proposed Maximum Offering Price Per Unit	Maximum Aggregate Offering Price	Fee Rate	Amount of Registration Fee	Carry Forward Form Type	Carry Forward File Number	Carry Forward Initial Effective Date	Filing Fee Previously Paid in Connection with Unsold Securities to be Carried Forward
Newly Registered Securities												
Fees to Be Paid	Equity	Common Stock, $0.50 par value per share	Rule 457(o) and 457(r)	—	—	$1,000,000,000	0.0001476	$147,600.00 (1)				
Fees Previously Paid	—	—	—	—	—	—	—	—				
Carry Forward Securities												
Carry Forward Securities	—	—	—	—	—	—	—	—	—	—	—	—
	Total Offering Amounts					$1,000,000,000		$147,600.00				
	Total Fees Previously Paid							—				
	Total Fee Offsets							$12,130.64 (2)				
	Net Fee Due							$135,469.36 (2)				

Table 2: Fee Offset Claims and Sources

	Registrant or Filer Name	Form or Filing Type	File Number	Initial Filing Date	Filing Date	Fee Offset Claimed	Security Type Associated with Fee Offset Claimed	Security Title Associated with Fee | Offset Claimed	Unsold Securities Associated with Fee Offset Claimed	Unsold Aggregate Offering Amount Associated with Fee Offset Claimed	Fee Paid with Fee Offset Source
Rule 457(b) and 0-11(a)(2)											
Fees Offset Claims			—	—	—		—				
Fees Offset Sources		—	—	—		—					—
Rule 457(p)											
Fees Offset Claims	Essential Utilities, Inc.	424(b)(5)	333-255235	October 17, 2022		$12,130.64 (2)	Equity	Common Stock, $0.50 par value per share	—	$110,078,393.10 (2)	
Fees Offset Sources	Essential Utilities, Inc.	424(b)(5)	333-255235		October 17, 2022						$55,100

(1) Calculated in accordance with Rule 457(o) and Rule 457(r) under the Securities Act of 1933, as amended. These "Calculation of Filing Fee Tables" shall be deemed to update the "Calculation of Filing Fee Tables" exhibit in the registrant's Registration Statement on Form S-3 (File No. 333-277563), which was filed on March 1, 2024. The prospectus supplement to which this exhibit is attached is a final prospectus for the related offering.

(2) On April 15, 2021, the registrant filed with the Securities and Exchange Commission (the "SEC") a Registration Statement on Form S-3 (Registration No. 333-255235) (the "2021 Registration Statement") registering an unspecified amount of its securities specified therein, including its common stock, $0.50 par value per share ("common stock"). On October 17, 2022, the registrant filed with the SEC a prospectus supplement to the 2021 Registration Statement to register the offer and sale from time to time of shares of common stock having an aggregate gross sales price of up to $500,000,000 (the "2022 ATM Prospectus Supplement") and paid $55,100 in registration fees in connection therewith. The registrant has terminated the offering of common stock under the 2022 ATM Prospectus Supplement, and at the time of termination, $110,078,393.10 of common stock remained unsold under the 2022 ATM Prospectus Supplement, and $12,130.64 of previously-paid fees remain unutilized and available for future registration fees pursuant to Rule 457(p) under the Securities Act of 1933, as amended (the "Securities Act").

Calculated in accordance with Rule 457(r) under the Securities Act. Pursuant to Rule 457(p) under the Securities Act, the registrant hereby partially offsets the registration fee due in connection with this filing against the $12,130.64 remaining balance associated with unsold securities under the 2022 ATM Prospectus Supplement. Pursuant to Rule 457(p) under the Securities Act, the $147,600.00 filing fee currently due in connection with this filing is offset in part against the $12,130.64 remaining balance for such unsold securities under the 2022 ATM Prospectus Supplement resulting in a fee of $135,469.36 remitted with this filing.

DELTA NATURAL GAS COMPANY, INC., PROMISSORY NOTE

Date: November 30, 2017

$50,499,999.95

FOR VALUE RECEIVED, the undersigned, DELTA NATURAL GAS COMPANY, INC., a corporation formed under the laws of the Commonwealth of Kentucky (the "Borrower"), hereby promises to pay to the order of PNG COMPANIES LLC, a limited liability company organized and existing under the laws of the State of Delaware (the "Lender"), or registered assigns, the principal sum of 50,499,999.95 DOLLARS or, if less, the then unpaid principal amount of the loans made by the Lender to the Borrower as set forth in Schedule 1 attached hereto. This note shall be payable in the amounts and on the maturity dates set forth in Schedule 2 attached hereto, and may be prepaid in whole at any time or in part from time to time together with any prepayment premiums as set forth in the Third Supplement to Note Purchase Agreement (the "Third Supplement") dated as of September 20, 2017 between the Lender and the purchaser(s) of the notes issued thereunder (the "Series 2017-B Notes").

This note shall bear interest at a rate per annum equal to the rate applicable to the Series 2017-B Notes (4.26%), but in no event in excess of the maximum rate permitted by law. Interest accruing on this note shall be computed on the basis of a 360-day year of twelve 30-day months and shall be payable quarterly, on the 20th day of March, June, September and December in each year, commencing with the March, June, September or December next succeeding the date hereof, until the principal hereof shall have become due and payable.

The Company will make required prepayments of principal on the dates and in the amounts specified in the Third Supplement. This Note is also subject to optional prepayment, in whole or from time to time in part, at the times and on the terms specified in the Third Supplement and/or the Note Purchase Agreement, but not otherwise.

If an Event of Default occurs and is continuing, the principal of this Note may be declared or otherwise become due and payable in the manner, at the price (including any applicable Make-Whole Amount) and with the effect provided in the Note Purchase Agreement.

All loans made by the Lender and all repayments of the principal thereof shall be recorded by the Lender on Schedule 1 attached hereto, or on a continuation of such schedule attached to and made a part hereof; provided that the failure of the Lender to make any such recordation shall not limit or otherwise affect the obligations of the Borrower hereunder.

All payments hereof shall be made in lawful money of the United States of America and in immediately available funds.

This note, together with all accrued interest hereon, shall become immediately and automatically due and payable, without demand, presentment, protest or notice of any kind, upon the insolvency, general assignment, receivership, bankruptcy or dissolution of the Borrower (or the filing of any petition by or against the Borrower with respect to any of the foregoing). The

Borrower does hereby forever waive presentment, demand, protest, notice of protest and notice of nonpayment or dishonor of this note.

The Borrower hereby agrees to pay all reasonable costs and expenses incurred by the Lender incidental to or in any way relating to the Lender's enforcement of the obligations of the Borrower hereunder or the protection of the Lender's rights hereunder, including but not limited to, reasonable attorneys' fees and expenses incurred by the Lender (whether or not a proceeding has been commenced).

No failure on the part of the Lender to exercise, and no delay in exercising, any right, remedy or power hereunder shall operate as a waiver thereof, nor shall any single or partial exercise by the Lender of any right, remedy or power hereunder preclude any other or future exercise thereof or the exercise of any other right, remedy or power.

Each and every right, remedy and power hereby granted to the Lender or allowed it by law or other agreement shall be cumulative and not exclusive the one of any other, and may be exercised by the Lender from time to time.

Every provision of this note is intended to be severable; if any term or provision of this note shall be invalid, illegal or unenforceable for any reason whatsoever, the validity, legality and enforceability of the remaining provisions hereof shall not in any way be affected or impaired.

THE BORROWER WAIVES THE RIGHT TO TRIAL BY JURY IN ANY ACTION OR PROCEEDING ARISING OUT OF, BASED UPON, OR IN ANY WAY CONNECTED TO, THIS NOTE.

This Note shall be construed and enforced in accordance with, and the rights of the parties shall be governed by, the law of the State of New York excluding choice of law principles of the law of such State that would require the application of the laws of a jurisdiction other than such State.

DELTA NATURAL GAS COMPANY, INC.

By _____
Name: John B. Brown
Title: President, Treasurer and Secretary

Schedule 1

LOANS AND PAYMENTS OF PRINCIPAL

Date	Amount of Loan	Amount of Principal Repaid	Notation Made By
11/30/2017	$50,499,999.95		

Schedule 2

AMOUNTS / MATURITY DATES

Amount	Maturity Date
$50,499,999.95	December 20, 2031

(FORM OF ASSIGNMENT)

FOR VALUE RECEIVED, the Undersigned hereby unconditionally sells, assigns and transfers unto _____ (Assignee(s)) the within note and all rights thereunder.

Dated: _____

_____

NOTICE: The signature to this assignment must correspond with the name as it appears upon the face of the within note in every particular, without alteration or enlargement or any change whatever.

INTERCOMPANY PROMISSORY NOTE

No. 2021-0001 December 31, 2021

$15,000,000.00

For Value Received, DELTA NATURAL GAS COMPANY, INC., corporation formed under the laws of the state of Kentucky (the "Borrower"), hereby promises to pay to the order of PNG COMPANIES LLC or registered assigns (the "Lender"), a limited liability company formed under the laws of the State of Delaware, the principal sum of FIFTEEN MILLION DOLLARS ($15,000,000.00), together with interest (computed on the basis of a 360 day year of twelve 30-day months) on the unpaid balance thereof at the rate per annum from the date hereof as noted on Exhibit A.

Payments of principal of and interest on this Note are to be made in lawful money of the United States of America at the principal office of the Lender in Bryn Mawr, Pennsylvania or at such other place as the Lender shall have designated by written notice to the Borrower.

This Note is subject to optional prepayment, in whole or in part, from time to time, at a redemption price of 100% or the principal amount prepaid, plus accrued interest thereon. Prepayments of this Note shall be noted on Exhibit B, attached hereto and made a part hereof; provided that the failure of the Lender to make any such recordation shall not limit or otherwise affect the obligations of the Borrower hereunder.

The Borrower represents that (a) it has full power and authority, not restricted by any law or governmental regulation, to execute and deliver this Note and to perform hereunder; (b) this Note evidences its valid and legally binding obligation, enforceable in accordance with its terms; and (c) its execution, delivery and performance of this Note do not and will not contravene any bylaw or contractual restriction binding on or affecting it.

This Note may not be changed or modified orally, nor any right or provision hereof be waived orally, but in each instance only by an instrument in writing signed by the party against which enforcement of such change, modification or waiver is sought.

No failure on the part of the Lender to exercise, and no delay in exercising, any right, remedy or power hereunder shall operate as a waiver thereof, nor shall any single or partial exercise by the Lender of any right, remedy or power hereunder preclude any other or future exercise thereof or the exercise of any other right, remedy or power.

Each and every right, remedy and power hereby granted to the Lender or allowed it by law or other agreement shall be cumulative and not exclusive the one of any other and may be exercised by the Lender from time to time.

Every provision of this note is intended to be severable; if any term or provision of this note shall be invalid, illegal or unenforceable for any reason whatsoever, the validity, legality and enforceability of the remaining provisions hereof shall not in any way be affected or impaired.

DELTA NATURAL GAS COMPANY, INC.

EXHIBIT A

LONG TERM DEBT SCHEDULE

Structure	Interest Rate	Issue Date	Maturity Date	Amount
Senior Unsecured Notes	2.7040%	12/31/2021	4/15/2030	$6,818,182
Senior Unsecured Notes	3.3510%	12/31/2021	4/15/2050	$8,181,818

DELTA NATURAL GAS COMPANY, INC.

EXHIBIT B

RECORD OF PREPAYMENTS

Amount Prepaid	Date Prepaid

This Note shall be construed and enforced in accordance with, and the rights of the issuer and holder hereof shall be governed by, the law of the Commonwealth of Pennsylvania excluding choice-of-law principles of the law such Commonwealth that would require the application of the laws of a jurisdiction other than such Commonwealth.

IN WITNESS WHEREOF, the undersigned has executed this Note as of the day and year first above written

ATTEST:

By: Emily P. Bennett
(Assistant) Secretary

DELTA NATURAL GAS COMPANY, INC.

By: John Brown
Name: John Brown
Title: President

ATTEST:

By: Emily P. Bennett
(Assistant) Secretary

PNG COMPANIES LLC

By:
Name: Kim Edvardsson
Title: Vice President Finance

Company: Delta Natural Gas Company, Inc.

Question Number: PSC-FR-Tab 41

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)(k)

The most recent Federal Energy Regulatory Commission Form 1 (electric), Federal Energy Regulatory Commission Form 2 (gas), or Public Service Commission Form T (telephone).

Response:

Delta is not required to file a Federal Energy Regulatory Commission Form 1, Federal Energy Regulatory Commission Form 2, or Public Service Commission Form T. Although this requirement is not applicable to Delta's Application, Delta is providing a copy of its most recent annual report filed with the Public Service Commission.

4100 Delta Natural Gas Company, Inc. 01/01/2023 - 12/31/2023

Principal Payment and Interest Information

	Amount	Yes/No
Amount of Principal Payment During Calendar Year	$1,500,000.00	
Is Principal Current?		Y
Is Interest Current?		Y

4100 Delta Natural Gas Company, Inc. 01/01/2023 - 12/31/2023

Services Performed by Independent CPA

	Yes/No	A/C/R
Are your financial statements examined by a Certified Public Accountant?		
Enter Y for Yes or N for No	N	
If yes, which service is performed?		
Enter an X on each appropriate line		
Audit		
Compilation		
Review		
Please enclose a copy of the accountant’s report with annual report.		

4100 Delta Natural Gas Company, Inc. 01/01/2023 - 12/31/2023

Gas Purchases

	Seller	Acct	Gas Purc MCF	Cost of Gas
	SYMMETRY		1,188,819	$6,051,673.00
	MIDWEST ENERGY SERVICES		1,580,893	$4,322,352.00
	GREYSTONE		17,254	$67,410.00
	VINLAND		31,083	$125,307.00
	CANADA MT - INJECTIONS		-507,724	($1,090,265.00)
	CANADA MT - WITHDRAWALS		1,086,791	$4,604,091.00
	DIVERSIFIED		195,868	$999,618.00
Total			3,592,984	$15,080,186.00

4100 Delta Natural Gas Company, Inc. 01/01/2023 - 12/31/2023

Additional Information - Counties

Bath, Bell, Bourbon, Clark, Clay, Estill, Fayette, Fleming, Floyd, Garrard, Jackson, Jessamine, Johnson, Knott, Knox, Laurel, Lawrence, Lee, Leslie, Letcher, Lincoln, Madison, Magoffin, Martin, Mason, Menifee, Montgomery, Perry, Pike, Powell, Robertson, Rowan, Whitley

4100 Delta Natural Gas Company, Inc. 01/01/2023 - 12/31/2023

Revenues, Customers and MCF Sales

	Revenues	MCFs Nat Gas Sold	Customers
Residential (480)	$29,820,342.00	1,318,092	34,246
Commercial and Industrial Sales (481)			
Small (or Commercial)	$19,205,507.00	568,108	4,239
Large (Or Industrial)	$1,149,682.00	563,995	881
Other Sales to Public Authorities (482)			
Interdepartmental Sales (484)			
Total Sales to Ultimate Customers	$50,175,531.00	2,450,195	39,366
Sales for Resale (483)			
Total Natural Gas Service	$50,175,531.00	2,450,195	39,366

4100 Delta Natural Gas Company, Inc. 01/01/2023 - 12/31/2023

Identification (Ref Page: 1)

	Name	Address1	Address2	City	State	Zip	Phone
Exact Legal Name of Respondent							
	Delta Natural Gas Company, Inc.						
Previous Name and Date of change (if name changed during the year)							
Name Address and Phone number of the contact person							
	John Brown	3617 Lexington Road		Winchester	KY	40391	(859) 737-8825
Note File: Attestation and signature via Electronic Filing							

4100 Delta Natural Gas Company, Inc. 01/01/2023 - 12/31/2023

General Information - (1) (Ref Page: 101)

	Name	Address	City	State	Zip
Provide name and title of the Officer having custody of the general corporate books of account	John Brown	3617 Lexington Road	Winchester	KY	40391
Provide Address of Office where the general Corporate books are kept	Delta Natural Gas Company, Inc.	3617 Lexington Road	Winchester	KY	40391
Provide the Address of any other offices where other coprorate books are kept if different from where the general corporate books are kept					

4100 Delta Natural Gas Company, Inc. 01/01/2023 - 12/31/2023

General Information (2,3,4) (Ref Page: 101)

	Explain
Provide the name of the State under the laws which respondent is incorporated and date	
If incorporated under a special law give reference to such law	
If not incorporated state that fact and give the type of organization and the date organized	
	Kentucky; 1949
If at any time during the year the property of respondent was held by a receiver or trustee	
give (a) the name of receiver or trustee	
(b) date such receiver or trustee took possession	
(c) the authority by which the receivership or trusteeship was created and	
(d) date when possession by receiver or trustee ceased.	
State the classes or utility and other services furnished by respondent during the year in each State in which the respondent operated.	
	Natural Gas Transmission, Distribution, and Farm Tap Service

4100 Delta Natural Gas Company, Inc. 01/01/2023 - 12/31/2023

General Information - (5) (Ref Page: 101)

	Yes/No	Date
Have you engaged as the principal acountant to audit your financial statements an accountant who is not the principal account for the previous years certified financial statements?		
Enter Y for Yes or N for No	N	
If yes, Enter the date when such independend accountant was initially engaged		

4100 Delta Natural Gas Company, Inc. 01/01/2023 - 12/31/2023

Corporations Controlled by Respondent (Ref Page: 103)

Name of Company (a)	Type (b)	Business (c)	Percent Voting Stock (d)

4100 Delta Natural Gas Company, Inc. 01/01/2023 - 12/31/2023

Security Holders and Voting Powers - Part 1 (Ref Page: 107)

	Explain	Date	Total
1. Give date of the latest closing of the stock book prior to end of the year, and state the purpose of such closing:			
2. State the total number of votes cast at the latest general meeting prior to end of year for election of directors or the respondent and the number of such votes cast by proxy			
Total:			
By Proxy:			
3. Give the date and place of such a meeting			
Voting Securities			
Number of votes as of Date:			

4100 Delta Natural Gas Company, Inc. 01/01/2023 - 12/31/2023

Security Holders and Voting Powers - Part 2 (Ref Page: 107)

	Name	Address	Total Votes	Common Stock	Preferred Stock	Other
4. Total votes of all voting securities						
5. Total number of all security holders						
6. Total Votes of Security Holders listed below						

4100 Delta Natural Gas Company, Inc. 01/01/2023 - 12/31/2023

Important Changes During the Year (Ref Page: 108)

	Explain
Give particulars concerning the matters indicated below.	
1. Changes in and important additions to franchise rights:	Delta Natural Gas negotiated a franchise agreement with the City of Camargo in 2023. The Delta customers in the Camargo city limits had a 2% fee of the monthly gross receipts added to their bill. The franchise fee went into effect July 1, 2023. Delta also renewed its franchise agreement with the Lexington-Fayette Urban County Government in the spring of 2023 for an additional 5-year term.
2. Acquisition of ownership in other companies by reorganization, merger or consolidation with other companies:	
3. Purchase or sale of an operating unit or system:	
4. Important leaseholds (other than leaseholds for natural gas lands) thant have been accquired or given assigned or surrendered:	
5. Important extension or reduction of transmission or distribution system:	
6. Obligations incurred as a result of issuance of securities or assumption of liabilities or guarantees.	
7. Changes in articles of incoporation or amendments to charter: Explain the nature and purpose of such changes or amendments.	
8. State the estimated annual effect and nature of any important wage scale changes during the year.	Delta Natural Gas participated in negotiations with its union employees that resulted in increasing those employees' annual compensation by an average of 11%, which is approximately $800,000.
9. State briefly the status of any materially important legal proceedings pending at the end of the year and the results.	
10. Describe briefly any materially important transactions not disclosed elsewhere in this report in which an officer, director, or associated company was a party or had a material interest.	
11. Estimated increase or decrease in annual revenues caused by important rate changes.	

4100 Delta Natural Gas Company, Inc. 01/01/2023 - 12/31/2023

Balance Sheet - Assets and Other Debits (Ref Page: 110)

	Balance Beginning of Year	Balance End of Year
1. UTILITY PLANT		
2. Utility Plant (101-106,114)	$293,658,424.00	$313,869,521.00
3, Construction Work in Progress (107)	$16,340,281.00	$9,871,784.00
4. TOTAL UTILITY PLANT	$309,998,705.00	$323,741,305.00
5. (Less) Accum. Prov. for Depr. Amort. Depl. (108,111,115)	$131,389,737.00	$140,422,265.00
6. Net Utility Plant (Line 4 less Line 5)	$178,608,968.00	$183,319,040.00
7. Nuclear Fuel (120.1-120.4,120.6)		
8. (Less) Accum. Prov. for Amort. of Nucl. Assemblies (120.5)		
9. Nuclear Fuel (Line 7 less Line 8)		
10. Net Utility Plant (Enter Total of Line 6 and Line 9)	$178,608,968.00	$183,319,040.00
11. Utility Plant Adjustments (116)		
12. Gas Stored-Base Gas (117.1)	$4,208,069.00	$4,208,069.00
13. System Balancing Gas (117.2)		
14. Gas Stored Underground - Non Current (117.3)		$0.00
15. Gas Owned to System Gas (117.4)		
16. OTHER PROPERTY AND INVESTMENTS		
17. Nonutility Property (121)		
18. (Less) Accum. Prov. for Depr and Amort. (122)		
19. Investment in Associated Companies (123)		
20. Investments in Subsidiary Companies (123.1)		
21.		
22. Noncurrent Portion of Allowances		
23. Other Investments (124)		
24. Special Funds (125-128)	$1,723,752.00	$1,887,437.00
25. TOTAL Other Property and Investments	$1,723,752.00	$1,887,437.00
26. CURRENT AND ACCRUED ASSETS		
27. Cash (131)	$731,214.00	$97,817.00
28. Special Deposits (132-134)		
29. Working Fund (135)	$4,575.00	$300.00
30. Temporary Cash Investments (136)		
31. Notes Receivable (141)		
32. Customer Accounts Receivable (142)	$3,502,319.00	$3,053,365.00

4100 Delta Natural Gas Company, Inc. 01/01/2023 - 12/31/2023

Balance Sheet - Assets and Other Debits (Ref Page: 110)

	Balance Beginning of Year	Balance End of Year
33. Other Accounts Receivable (143)	$132,779.00	$158,903.00
34. (Less) Accum. Prov. for Uncollectible Acct. Credit (144)	$537,891.00	$658,746.00
35. Notes Receivable from Associated Companies (145)		
6. Accounts Receivable from Assoc. Companies (146)	$1,071,254.00	$583,708.00
37. Fuel Stock (151)		
38. Fuel Stock Expenses Undistributed (152)		
39. Residuals (Elec) and Extracted Products (153)		
40. Plant Materials and Operating Supplies (154)	$1,084,380.00	$1,174,373.00
41. Merchandise (155)		
42. Other Materials and Supplies (156)		
43. Nuclear Materials Held for Sale (157)		
44. Allowances (158.1 and 158.2)		
45. (Less) Noncurrent Portion of Allowances		
46. Stores Expense Undistributed (163)		
47. Gas Stored Underground - Current (164.1)	$5,308,321.00	$1,774,389.00
48. Liquefied Natural Gas Stored and Held for Processing (164.2-164.3)		
49. Prepayments (165)	$139,119.00	$104,828.00
50. Advances for Gas (166-167)		
51. Interest and Dividends Receivable (171)		
52. Rents Receivable (172)		
53. Accrued Utility Revenues (173)	$8,609,808.00	$6,590,086.00
54. Miscellaneous Current and Accrued Assets (174)	$818,416.00	$63,608.00
54.a Derivative Instrument Assets (175)		
54.b Derivative Instrument Assets - Hedges (176)		
55. TOTAL Current and Accrued Assets (Lines 27 - 54.b)	$20,864,294.00	$12,942,631.00
56. DEFERRED DEBITS		
57. Unamortized Debt Expenses (181)	$124,288.00	$115,444.00
58. Extraordinary Property Losses (181.1)		
59. Unrecovered Plant and Regulatory Study Costs (182.2)		
60. Other Regulatory Assets (182.3)	$2,583,937.00	$2,183,775.00
61. Prelim. Survey and Investigation Charges (Electric) (183)		

4100 Delta Natural Gas Company, Inc. 01/01/2023 - 12/31/2023

Balance Sheet - Assets and Other Debits (Ref Page: 110)

	Balance Beginning of Year	Balance End of Year
62. Prelim. Sur. and Invest. Charges (Gas) (183.1,183.2)		
63. Clearing Accounts (184)		
64. Temporary Facilities (185)		
65. Miscellaneous Deferred Debits (186)	$1,178,014.00	$1,073,721.00
66. Def. Losses from Disposition of Utility Plt. (187)		
67. Research, Devel. and Demonstration Expend. (188)		
68. Unamortized Loss on Reacquired Debt (189)		
69. Accumulated Deferred Income Taxes (190)		$5,030,443.00
70. Unrecovered Purchased Gas Costs (191)	$7,690,469.00	$6,471,652.00
71. TOTAL Deferred Debits (Lines 57-70)	$11,576,708.00	$14,875,035.00
72. Total Assets and other Debits (Total Lines 10-15,22,55,71)	$216,981,791.00	$217,232,212.00

4100 Delta Natural Gas Company, Inc. 01/01/2023 - 12/31/2023

Balance Sheet - Liabilities and Other Credits (Ref Page: 112)

	Balance Beginning of Year	Balance End of Year
1. PROPRIETARY CAPITAL		
2. Common Stock Issued (201)		
3. Preferred Stock Issued (204)		
4. Capital Stock Subscribed (202,205)		
5. Stock Liability for Conversion (203,206)		
6. Premium on Capital Stock (207)		
7. Other Paid-in Capital Stock (208-211)	$74,728,019.00	$74,728,019.00
8. Installments Received on Capital stock (212)		
9. (Less) Discount on Capital Stock (213)		
10. (Less) Capital Stock Expense (214)		
11. Retained Earnings (215,215.1,216)	$3,038,105.00	$9,489,913.00
12. Unappropriated Undistributed Subsidaiary Earnings (216.1)		
13. (Less) Reacquired Capital Stock (217)		
14. Accumulated Other Comprehensive Income (219)		
15. TOTAL Proprietary Capital	$77,766,124.00	$84,217,932.00
16. LONG TERM DEBT		
17. Bonds (221)		
18. (Less) Reacquired Bonds (222)		
19. Advances from Associated Companies (223)	$55,137,600.00	$53,637,600.00
20. Other Long-Term Debt (224)		
21. Unamortized Premium on Long-Term Debt (225)		$0.00
22. (Less) Unamortized Discount on LongTerm Debt (226)		
23. (Less) Current Portion of Long Term Debt	$1,500,000.00	$1,500,000.00
24. TOTAL Long Term Debt	$53,637,600.00	$52,137,600.00
25. OTHER NONCURRENT LIABILITIES		
26. Obligations Under Capital Leases-NonCurrent (227)		
27. Accumulated Provision for Property Insurance (228.1)		
28. Accumulated Provision for Injuries and Damages (228.2)		
29. Accumulated Provision for Pensions and Benefits (228.3)	$1,796,736.00	$1,997,513.00
30. Accumulated Miscellaneous Operating Provisions (228.4)		
31. Accumulated Provision for Rate Refunds (229)		
32. Asset Retirement Obligations (230)	$151,231.00	$162,952.00

4100 Delta Natural Gas Company, Inc. 01/01/2023 - 12/31/2023

Balance Sheet - Liabilities and Other Credits (Ref Page: 112)

	Balance Beginning of Year	Balance End of Year
33. TOTAL OTHER Noncurrent Liabilities	$1,947,967.00	$2,160,465.00
34. CURRENT AND ACCRUED LIABILITIES		
35. Current Portion of Long-Term Debt	$1,500,000.00	$1,500,000.00
36. Notes Payable (231)		
37. Accounts Payable (232)	$5,579,415.00	$4,161,529.00
38. Notes Payable to Associated Companies (233)	$15,356,962.00	$7,263,287.00
39. Account Payable to Associated Companies (234)	$11,914,626.00	$7,756,282.00
40. Customer Deposits (235)	$834,640.00	$930,321.00
41. Taxes Accrued (236)	$3,032,785.00	$6,134,855.00
42. Interest Accrued (237)	$5,762.00	$4,625.00
43. Dividends Declared (238)		
44. Matured Long-Term Debt (239)		
45. Matured Interests (240)		
46. Tax Collections Payable (241)	$1,637,451.00	$97,033.00
47. Miscellaneous current and Accrued Liabilities (242)	$1,163,831.00	$2,274,332.00
48. Obligatons Under Capital Leases - Current (243)		
49. Derivative Instrument Liabilities (244)		
50. Derivative Instrument Liabilties - Hedges (245)		
51. TOTAL Current and Accrued Liabilities	$41,025,472.00	$30,122,264.00
52. DEFERRED CREDITS		
53. Customer Advances for Construction (252)	$676,194.00	$2,656,072.00
54. Accumulated Deferred Investment Tax Credits (255)		
55. Deferred Gains from Disposition of Utility Plant (256)		
56. Other Deferred Credits (253)	$150,993.00	$254,644.00
57. Other Regulatory Liabilities (254)	$16,325,186.00	$15,305,495.00
58. Unamortized gain on Reacquired Debt (257)		
59. Accumulated Deferred Income Taxes (281-283)	$25,452,255.00	$30,377,739.00
60. TOTAL Deferred Credits	$42,604,628.00	$48,593,950.00
61. TOTAL Liabilities and Other Credits (Total Lines 15,24,33,51 and 60)	$216,981,791.00	$217,232,211.00

4100 Delta Natural Gas Company, Inc. 01/01/2023 - 12/31/2023

Statement of Income for the Year (Ref Page: 114)

	Total (c)	Total - Prev Yr (d)	Electric (e)	Gas (g)	Other (i)
1..UTILITY OPERATING INCOME					
2. Gas Operating Revenues (400)	$59,670,489.00	$65,183,705.00	$0.00	$59,670,489.00	$0.00
3. Operating Expenses					
4. Operation Expenses (401)	$34,970,759.00	$36,749,709.00	$0.00	$34,970,759.00	$0.00
5. Maintenance Expenses (402)	$1,064,702.00	$1,105,311.00	$0.00	$1,064,702.00	$0.00
6. Depreciation Expense (403)	$10,213,920.00	$8,751,475.00	$0.00	$10,213,920.00	$0.00
7. Depreciation Expense for Asset Retirement Costs (403.1)					
8. Amort and Depl of Utility Plant (404-405)					
9. Amort of Utility Plant Acq. Adj (406)					
10. Amort of Property Losses, Unrecovered Plant and Regulatory Study Costs (407.1)	$315,780.00	$315,780.00	$0.00	$315,780.00	$0.00
11. Amort. of Conversion Expenses (407.2)					
12. Regulatory Debits (407.3)	$0.00		$0.00	$0.00	$0.00
13. (Less) Regulatory Credits (407.4)					
14. Taxes Other than Income Taxes (408.1)	$3,312,510.00	$3,571,873.00	$0.00	$3,312,510.00	$0.00
15. Income Taxes - Federal (409.1)	$1,921,957.00	$1,520,194.00	$0.00	$1,921,957.00	$0.00
16. Income Taxes - Other (409.1)	$409,923.00		$0.00	$409,923.00	$0.00
17. Provision for Deferred Income Taxes (410.1)	($1,145,485.00)	$729,541.00	$0.00	($1,145,485.00)	$0.00
18. (Less) Provision for Deferred Income Taxes (411.1)					
19. Investment Tax Credit Adj. - Net (411.4)					
20. (Less) Gains from Disp. of Utility Plant (411.6)					

4100 Delta Natural Gas Company, Inc. 01/01/2023 - 12/31/2023

Statement of Income for the Year (Ref Page: 114)

	Total (c)	Total - Prev Yr (d)	Electric (e)	Gas (g)	Other (i)
21. Losses from Disp. of Utility Plant (411.7)					
22. (Less) Gains from Disposition of Allowances (411.8)					
23. Losses from Disposition of Allowances (411.9)					
24. Accretion Expense (411.10)					
25. Total Utility Operating Expenses (Enter Total of Lines 4 - 22)	$51,064,066.00	$52,743,883.00	$0.00	$51,064,066.00	$0.00
26. Net Utility Operating Income (Line 2 less line 23 - Carry forward to pg 117 line 25)	$8,606,423.00	$12,439,822.00	$0.00	$8,606,423.00	$0.00

4100 Delta Natural Gas Company, Inc. 01/01/2023 - 12/31/2023

Statement of Income (continued) (Ref Page: 116)

	Current Year	Previous Year
27. Net Utility Operating Income (Carried from pg 114)	$8,606,422.00	$12,439,822.00
28. Other Income and Deductions		
29. Other Income		
30. Nonutility Operating Income		
31. Revenues From Merchandising, Jobbing and Contract Work (415)	$32,335.00	$19,284.00
32. (Less) Costs and Exp. of Merchandising,Job. and Contract Work (416)	$4,913.00	$9,267.00
33. Revenues From Nonutility Operations (417)		
34. (Less) Expenses of Nonutility Operations (417.1)		
35. Nonoperating Rental Income (418)		
36. Equity in Earnings of Subsidiary Companies (418.1)		
37. Interest and Dividend Income (419)		
38. Allowance for Other Funds Used During Construction (419.1)		
39. Miscellaneous Nonoperating Income (421)	($995.00)	$11,999.00
40. Gain on Disposition of Property (421.1)		
41. TOTAL Other Income	$26,427.00	$22,016.00
42. Other Income Deductions		
43. Loss on Disposition of Property (421.2)		
44. Miscellaneous Amortization (425)		
45. Miscellaneous Income Deductions (426.1 - 426.5)	$64,177.00	$159,814.00
46.TOTAL Other Income Deductions	$64,177.00	$159,814.00
47. Taxes Applic. to Other Income and Deductions		
48. Taxes Other Than Income Taxes (408.2)		
49. Income Taxes - Federal (409.2)		
50. Income Taxes - Other (409.2)		
51. Provision for Deferred Inc. Taxes (410.2)		
52. (Less) Provision for Deferred Income Taxes CR (411.2)		
53. Investment Tax Credit Adj. Net (411.5)		
54. (Less) Investment Tax Credits (420)		
55. TOTAL Taxes on Other Income and Deduct.	$0.00	
56. Net Other Income and Deductions (Lines 39,44,53)	($37,750.00)	($137,798.00)

4100 Delta Natural Gas Company, Inc. 01/01/2023 - 12/31/2023

Statement of Income (continued) (Ref Page: 116)

	Current Year	Previous Year
57. Interest Charges		
58. Interest on Long Term Debt (427)		
59. Amort of Debt Disc. and Expense (428)	$192,544.00	$199,144.00
60. Amortization of Loss on Reacquired Debt (428.1)		
61. (Less) Amort. of Premium on Debt - CR (429)		
62. (Less) Amortization of Gain on Reacquired Debt - CR (429.1)		
63. Interest on Debt to Assoc. Companies (430)	$1,923,273.00	$2,354,292.00
64. Other Interest Expense (431)	$1,048.00	$9.00
65. (Less) Allowance for Borrowed Funds Used During Construction CR (432)		
66. Net Interest Charges	$2,116,865.00	$2,553,445.00
67. Income Before Extraordinay Items (Lines 25,54 and 64)	$6,451,807.00	$9,748,579.00
68. Extraordinary Items		
69. Extraordinary Income (434)		
70. (Less) Extraordinary Deductions (435)		
71. Net Extraordinary Items (Lines 67 less 68)	$0.00	
72. Income Taxes - Federal and Other (409.3)		
73. Extraordinary Items After Taxes (Lines 69 less 70)	$0.00	
74. Net Income (Lines 67 and 73)	$6,451,807.00	$9,748,579.00

4100 Delta Natural Gas Company, Inc. 01/01/2023 - 12/31/2023

Statement of Retained Earnings for the Year (Ref Page: 118)

Item (a)	Acct (b)	Amount (c)
UNAPPROPRIATED RETAINED EARNINGS (216)		
State balance and purpose of each appropriated retained earnings amount at end of year and		
1. Balance - Beginning of the Year		$3,038,105.00
Changes (Identify by prescribed retained earnings accounts)		
give accounting entries for any applications of appropriated retained earnings during the year.		
Adjustments to Retained Earnings (439)		
Credit: Current Year Net Income 0		$6,451,808.00
4. TOTAL Credits to Retained Earnings (439)		$6,451,808.00
Debit:		
5. TOTAL Debits to Retained Earnings (439)		
6. Balance Transferred from Income (433 less 418.1)		
Appropriations of Retained Earnings (436)		
8. TOTAL appropriations of Retained Earnings (436)		
Dividends Declared - Preferred stock (437)		
10. TOTAL Dividends Declared - Preferred Stock (437)		
Dividends Declared - Common Stock (438)		
12. TOTAL Dividends Declared - Common Stock (438)		
13. Transfers from Acct 216.1, Unappropriated Undistributed Subsidary Earnings		
14. Balance End of Year (Total Lines 1,4,5,6,8,10,12,13)		$9,489,913.00
APPROPRIATED RETAINED EARNINGS (215)		
(215)		
16. TOTAL Appropriated Retained Earnings (215)		$0.00

4100 Delta Natural Gas Company, Inc. 01/01/2023 - 12/31/2023

Statement of Retained Earnings for the Year (Ref Page: 118)

Item (a)	Acct (b)	Amount (c)
APPROPRIATED RETAINED EARNINGS - AMORTIZATION RESERVE, FEDERAL		
17.TOTAL Appropriated Retained Earnings - Amortization Reserve, Federal (215.1)		
18. TOTAL Appropriated Retained Earnings (total lines 16 and 17) (214,215.1)		$0.00
19. TOTAL Retained Earnings (Lines 14 and 18) (215, 215.1, 216)		$9,489,913.00
UNAPPROPRIATED UNDISTRIBUTED SUBSIDIARY EARNINGS (216.1)		
20. Balance - Beginning of Year (Debit or Credit)		
21. Equity in Earnings for Year (Credit) (418.1)		
22. (Less) Dividends Received (Debit)		
23. Other Charges (explain)		
24. Balance - End of Year		$0.00

4100 Delta Natural Gas Company, Inc. 01/01/2023 - 12/31/2023

Statement of Cash Flows (Ref Page: 120)

	Description	Amounts
1. Net Cash Flow From Operating Activities:		
2. Net Income (Line 72 c on page 117)		$6,451,808.00
3. Noncash Charges (Credits) to Income:		
4. Depreciation and Depletion		$10,213,920.00
Amortization of (Specifiy)		
5.	Rate Case Costs	$315,780.00
5.	Debt Issuance Costs	$8,844.00
6. Deferred Income Taxes (Net)		($104,958.00)
7. Investment Tax Credit Adjustment (Net)		
8. Net (Increase) Decrease in Receivables		$3,805,761.00
9. Net (Increase) Decrease in Inventory		$3,478,229.00
10. Net (Increase) Decrease in Allowances Inventory		
11. Net Increase (Decrease) in Payables and Acccrued Expenses		($3,000,623.00)
12. Net (Increase) Decrease in Other Regulatory Assets		$1,407,493.00
13. Net Increase (Decrease) in Other Regulatory Liabilities		($938,479.00)
14. (Less) Allowance for Other Funds Used During Construction		
15. (Less) Undistributed Earnings from Subsidiary Companies		
Other:		
16.	Other	$101,467.00
17. Net Cash Provided by (Used in) Operating Activities (Total lines 2 thru 16)		$21,739,242.00
Cash Flows from Investment Activities:		
21. Construction and Acquisition of Plant (Including Land):		
22. Gross Additions to Utility Plant (Less nuclear fuel)		($12,783,239.00)
23. Gross Additions to Nuclear Fuel		$0.00
24. Gross Additions to Common Utility Plant		
25. Gross Additons to Nonutility Plant		
26. (Less) Allowance for Other Funds Used During Construction		
Other		
27.		
Cash Outflows for Plant (Total lines 22-27)		($12,783,239.00)

4100 Delta Natural Gas Company, Inc. 01/01/2023 - 12/31/2023

Statement of Cash Flows (Ref Page: 120)

Description	Amounts
30. Acquisition of Other Noncurrent Assets (d)	
31. Proceeds from Disposal of Noncurrent Assets (d)	
32. Retirements of Property,Plant and Equipment	
33. Investments in and Advances to Assoc. and Subsidary Companies	
34. Contributions and Advances from Assoc. and Subsidiary Companies	
35. Disposition of Investments in (and Advances to) Associated and Subsidiary Companies	
37. Purchase of Investment Securities (a)	
38. Proceeds from Sales of Investment Securities (a)	
40. Loans Made or Purchased	
41. Collections on Loans	
43. Net (Increase) Decrease in Receivables	
44. Net (Increase) Decrease in Inventory	
45. Net (Increase) Decrease in Allowances Held for Speculation	
46. Net Increase (Decrease) in Payables and Accrued Expenses	
Other:	
47.	
48. Net Cash Provided by (used in) investing Activities (Lines 28-47)	($12,783,239.00)
Cash Flows from Financing Activities:	
52. Proceeds from Issuance of:	
53. Long - Term Debt (b)	$0.00
54. Preferred Stock	
55. Common Stock	
Other	
56	
57. Net Increase in Short-Term Debt (c)	$0.00
Other	
58.	
59. Cash Provided by Outside Sources (Total lines 53-58)	
61. Payments for Retirement of	

4100 Delta Natural Gas Company, Inc. 01/01/2023 - 12/31/2023

Statement of Cash Flows (Ref Page: 120)

	Description	Amounts
62. Long-Term Debt (b)		($1,500,000.00)
63. Preferred Stock		
64. Common Stock		
Other		
65.		
66. Net Decrease in Short-Term Debt (c)		($8,093,675.00)
68. Dividends on Preferred Stock		
69. Dividends on Common Stock		
70. Net Cash Provided by (used in) Financing Activities (Lines 59-69)		($9,593,675.00)
Net Increase (Decrease) in Cash and Cash Equivalents (Total Lines 18,49,71)		($637,672.00)
Cash and Cash Equivalents at Beginning of Year		$735,789.00
Cash and Cash Equivalents at End of Year		$98,117.00

4100 Delta Natural Gas Company, Inc. 01/01/2023 - 12/31/2023

Summary of Utility Plant and Accumulated Provisions for Depreciation Amortization and Depletion (Ref Page: 200)

	Total (b)	Electric (c)	Gas (d)	Other (Total)	Common (h)
Utility Plant					
In Service					
3. Plant in Service (Classified)	$307,934,769.00	$0.00	$307,934,769.00	$0.00	$0.00
4. Property under Capital Leases					
5. Plant Purchased or Sold					
6. Completed Construction not Classified	$6,515,511.00	$0.00	$6,515,511.00	$0.00	$0.00
7. Experimental Plant Unclassifed					
8. Total - Utility Plant (Lines 3-7)	$314,450,280.00	$0.00	$314,450,280.00	$0.00	$0.00
9. Leased to Others					
10. Held for Future Use					
11. Construction Work in Progress	$9,871,784.00	$0.00	$9,871,784.00	$0.00	$0.00
12. Acquisition Adjustments	($580,759.00)	$0.00	($580,759.00)	$0.00	$0.00
13. Total Utility Plant (Lines 8 - 12)	$323,741,305.00	$0.00	$323,741,305.00	$0.00	$0.00
14. Accum. Prov. for Depr, Amort, And Depl.	$140,422,265.00	$0.00	$140,422,265.00	$0.00	$0.00
15. Net Utility Plant (Line 13 less 14)	$183,319,040.00	$0.00	$183,319,040.00	$0.00	$0.00
16. Detail of Accumulated Provisions for Depreciation Amortization and Depletion					
17. In Service					
18. Depreciation	$141,003,024.00	$0.00	$141,003,024.00	$0.00	$0.00
19. Amort. and Depl. of Production Natural Gas Land and Land Rights					
20. Amort of Underground Storage Land and Land Rights					
21. Amort of Other Utility Plant	($580,759.00)	$0.00	($580,759.00)	$0.00	$0.00
22. Total In Service (Lines 18-21)	$140,422,265.00	$0.00	$140,422,265.00	$0.00	$0.00
23. Leased to Others					

4100 Delta Natural Gas Company, Inc. 01/01/2023 - 12/31/2023

Summary of Utility Plant and Accumulated Provisions for Depreciation Amortization and Depletion (Ref Page: 200)

	Total (b)	Electric (c)	Gas (d)	Other (Total)	Common (h)
24. Depreciation					
25. Amortization and Depletion					
26. Total Leased to Others (Lines 24 and 25)	$0.00	$0.00	$0.00	$0.00	$0.00
27. Held for Future Use					
28. Depreciation	$0.00	$0.00	$0.00	$0.00	$0.00
29. Amortization					
30. Total Held for Future Use (Lines 28 and 29)	$0.00	$0.00	$0.00	$0.00	$0.00
31. Abandonment of Leases (Naturual Gas)					
32. Amort. Of Plant Aquision Adj.					
33. Total Accumulated Provisions (Should agree with Line 14, Total 22,26,30,31 and 32)	$140,422,265.00	$0.00	$140,422,265.00	$0.00	$0.00

4100 Delta Natural Gas Company, Inc. 01/01/2023 - 12/31/2023

Gas Plant in Service - Intangible and Production Plant (Ref Page: 204)

	Bal Beg Yr (b)	Addition (c)	Retirements (d)	Adjustments (e)	Transfers (f)	Bal End Yr (g)
INTANGIBLE PLANT						
2. Organization (301)	$53,151.00	$0.00	$0.00	$0.00	$0.00	$53,151.00
3. Franchises and Consents (302)						
4. Miscellaneous Intangible Plant (303)	$4,976,303.00	$2,145,713.00	$56,009.00	$0.00	$0.00	$7,066,007.00
5. Total Intangible Plant	$5,029,454.00	$2,145,713.00	$56,009.00	$0.00	$0.00	$7,119,158.00
PRODUCTION PLANT						
7. Natural Gas Production and Gathering Plant						
8. Producing Lands (325.1)						
9. Producing Leaseholds (325.2)						
10. Gas Rights (325.3)						
11. Rights of Way (325.4)	$97,055.00	$0.00	$0.00	$0.00	$0.00	$97,055.00
12. Other Land and Land Rights (325.5)						
13. Gas Well Structures (326)						
14. Field Compressor Station Structures (327)	$100,938.00	$38,796.00	$0.00	$0.00	$0.00	$139,734.00
15. Field Measuring and Regulating Station Equipment (328)						
16. Other Structures (329)						
17. Producing Gas Wells - Well Construction (330)						
18. Producing Gas Wells - Well Equipment (331)						
19. Field Lines (332)	$2,306,126.00	$192,617.00	$0.00	$0.00	$0.00	$2,498,743.00
20. Field Compressor Station Equipment (333)	$862,610.00	$52,747.00	$0.00	$0.00	$0.00	$915,357.00
21. Field Measuring and Regulating Station Equipment (334)	$358,026.00	$11,181.00	$0.00	$0.00	$0.00	$369,207.00
22. Drillnig and Cleaning Equipment (335)						

4100 Delta Natural Gas Company, Inc. 01/01/2023 - 12/31/2023

Gas Plant in Service - Intangible and Production Plant (Ref Page: 204)

	Bal Beg Yr (b)	Addition (c)	Retirements (d)	Adjustments (e)	Transfers (f)	Bal End Yr (g)
23. Purification Equipment (336)						
24. Other Equipment (337)						
25. Unsuccessful Exploration and Development Costs (338)						
26. Asset Retirement Costs for Natural Gas Production and Gathering Plant (339)	$10,790.00	$0.00	$0.00	$0.00	$0.00	$10,790.00
27. Total Production and Gathering Plant	$3,735,545.00	$295,341.00	$0.00	$0.00	$0.00	$4,030,886.00
28. PRODUCTS EXTRACTION PLANT						
29. Land and Land Rights (340)						
30. Structures and Improvements (341)						
31. Extraction and Refining Equipment (342)						
32. Pipe Lines (343)						
33. Extracted Products Storage Equipment (344)						
34. Compressor Equipment (345)						
35. Gas Measuring and Regulating Equipment (346)						
36. Other Equipment (347)						
37. Asset Retirement Costs for Products Extraction Plant (348)						
38. Total Products Extraction Plant						
39. Total Natural Gas Production Plant (Lines 27 and 38)	$3,735,545.00	$295,341.00	$0.00	$0.00	$0.00	$4,030,886.00
40. Manufactured Gas Production Plant						

4100 Delta Natural Gas Company, Inc. 01/01/2023 - 12/31/2023

Gas Plant in Service - Intangible and Production Plant (Ref Page: 204)

	Bal Beg Yr (b)	Addition (c)	Retirements (d)	Adjustments (e)	Transfers (f)	Bal End Yr (g)
41. Total Production Plant (Lines 39 and 40)	$3,735,545.00	$295,341.00	$0.00	$0.00	$0.00	$4,030,886.00

4100 Delta Natural Gas Company, Inc. 01/01/2023 - 12/31/2023

Gas Plant in Service - Storage and Processing (Ref Page: 206)

	Bal Beg Yr (b)	Addition (c)	Retirements (d)	Adjustments (e)	Transfers (f)	Bal End Yr (g)
NATURAL GAS STORAGE AND PROCESSING PLANT						
Underground Storage Plant						
44. Land (350.1)	$74,295.00	$0.00	$0.00	$0.00	$0.00	$74,295.00
45. Rights-of-Way (350.2)	$186,821.00	$0.00	$0.00	$0.00	$0.00	$186,821.00
46. Structures and Improvements (351)	$723,568.00	$0.00	$0.00	$0.00	$0.00	$723,568.00
47. Wells (352)	$8,249,077.00	$11,239.00	$0.00	$0.00	$0.00	$8,260,316.00
48. Storage Leaseholds and Rights (352.1)	$860,396.00	$0.00	$0.00	$0.00	$0.00	$860,396.00
49. Reservoirs (352.2)	$1,759,385.00	$0.00	$0.00	$0.00	$0.00	$1,759,385.00
50. Non-recoverable Natural Gas (352.3)	$294,307.00	$0.00	$0.00	$0.00	$0.00	$294,307.00
51. Lines (353)	$6,461,024.00	$0.00	$0.00	$0.00	$0.00	$6,461,024.00
52. Compressor Station Equipment (354)	$4,776,014.00	$153,615.00	$0.00	$0.00	$0.00	$4,929,629.00
53. Measuring and Regulating Equipment (355)	$1,167,368.00	$0.00	$0.00	$0.00	$0.00	$1,167,368.00
54. Purification Equipment (356)	$6,539,911.00	$16,269.00	$0.00	$0.00	$0.00	$6,556,180.00
55. Other Equipment (357)	$109,795.00	$0.00	$0.00	$0.00	$0.00	$109,795.00
56. Asset Retirement Costs for Underground Storage Plant (358)	$13,116.00	$0.00	$0.00	$0.00	$0.00	$13,116.00
57. Total Underground Storage Plant	$31,215,077.00	$181,123.00	$0.00	$0.00	$0.00	$31,396,200.00
Other Storage Plant						
59. Land and Land Rights (360)						
60. Structures and Imporvements (361)						
61. Gas Holders (362)						
62. Purification Equipment (363)						

4100 Delta Natural Gas Company, Inc. 01/01/2023 - 12/31/2023

Gas Plant in Service - Storage and Processing (Ref Page: 206)

	Bal Beg Yr (b)	Addition (c)	Retirements (d)	Adjustments (e)	Transfers (f)	Bal End Yr (g)
63. Liquefaction Equipment (363.1)						
64. Vaporaizing Equipment (363.2)						
65. Compressor Equipment (363.3)						
66. Measuring and Regulating equipment (363.4)						
67. Other Equipment (363.5)						
68. Asset Retirement Costs for Other Storage Plant (363.6)						
69. Total Other storage Plant						
70. Base Load Liquefied natural Gas Terminaling and Processing Plant						
71. Land and Land Rights (364.1)						
72. Structures and Improvements (364.2)						
73. LNG Processing Terminal Equipments (364.3)						
74. LNG Transportation Equipment (364.4)						
75. Measuring and Regulating Equipment (364.5)						
76. Compressor Station Equipment (364.6)						
77. Communications Equipment (364.7)						
78. Other Equipment (364.8)						
79. Asset Retirement Costs for Base Load Liquefied Natual Gas Terminaliing and Processing Plant (364.9)						

4100 Delta Natural Gas Company, Inc. 01/01/2023 - 12/31/2023

Gas Plant in Service - Storage and Processing (Ref Page: 206)

	Bal Beg Yr (b)	Addition (c)	Retirements (d)	Adjustments (e)	Transfers (f)	Bal End Yr (g)
80. Total Base Load Liquefied Nat`l Gas, Terminal and Processing Plant						
76. Total Nat`l Gas Storage and Processing Plant (57,69,80)	$31,215,077.00	$181,123.00	$0.00	$0.00	$0.00	$31,396,200.00

4100 Delta Natural Gas Company, Inc. 01/01/2023 - 12/31/2023

Gas Plant in Service - Transmission,Distribution and General (Ref Page: 206)

	Bal Beg Yr (b)	Addition (c)	Retirements (d)	Adjustments (e)	Transfers (f)	Bal End Yr (g)
TRANSMISSION PLANT						
83. Land and Land Rights (365.1)	$425,056.00	$0.00	$0.00	$0.00	$0.00	$425,056.00
84. Rights-of-Way (365.2)	$1,250,617.00	$0.00	$0.00	$0.00	$0.00	$1,250,617.00
85. Structures and Improvements (366)	$355,404.00	$0.00	$0.00	$0.00	$0.00	$355,404.00
86. Mains (367)	$49,746,319.00	$2,051,888.00	$0.00	$0.00	$0.00	$51,798,207.00
87. Compressor Station Equipment (368)	$8,819,134.00	$84,114.00	$0.00	$0.00	$0.00	$8,903,248.00
88. Measuring and Regulating Sstation Equipment (369)	$4,438,123.00	$177,541.00	$0.00	$0.00	$0.00	$4,615,664.00
89. Communication Equipment (370)						
90. Other Equipment (371)	$391,134.00	$0.00	$0.00	$0.00	$0.00	$391,134.00
91. Asset Retirement Costs for Transmission Plant (372)	$37,068.00	$0.00	$0.00	$0.00	$0.00	$37,068.00
92. Total Transmission Plant	$65,462,855.00	$2,313,543.00	$0.00	$0.00	$0.00	$67,776,398.00
DISTRIBUTION PLANT ( )						
94. Land and Land Rights (374)	$358,954.00	$0.00	$0.00	$0.00	$0.00	$358,954.00
95. Structures and Improvements (375)	$113,377.00	$0.00	$0.00	$0.00	$0.00	$113,377.00
96. Mains (376)	$110,538,969.00	$4,670,086.00	$0.00	$0.00	$0.00	$115,209,055.00
97. Compressor Station Equipment (377)						
98. Measuring and Regulating Station Equipment - General (378)	$2,715,726.00	$262,341.00	$205.00	$0.00	$0.00	$2,977,862.00
99. Measuring and Regulating Station Equipment - City Gate (379)	$933,554.00	$0.00	$0.00	$0.00	$0.00	$933,554.00
100. Services (380)	$26,076,127.00	$1,584,464.00	$120,228.00	$0.00	$0.00	$27,540,363.00
101. Meters (381)	$11,301,050.00	$1,090,125.00	$140,903.00	$0.00	$0.00	$12,250,272.00

4100 Delta Natural Gas Company, Inc. 01/01/2023 - 12/31/2023

Gas Plant in Service - Transmission,Distribution and General (Ref Page: 206)

	Bal Beg Yr (b)	Addition (c)	Retirements (d)	Adjustments (e)	Transfers (f)	Bal End Yr (g)
102. Meter Installations (382)	$5,682,323.00	$0.00	$0.00	$0.00	$0.00	$5,682,323.00
103. House Regulators (383)	$4,695,089.00	$0.00	$0.00	$0.00	$0.00	$4,695,089.00
104. House Regulator Installations (384)						
105. Industrial Measuring and Regulating Station Equipment (385)	$1,786,114.00	$0.00	$0.00	$0.00	$0.00	$1,786,114.00
106. Other Property on Customers Premises (386)						
107. Other Equipment (387)	$27,914.00	$0.00	$0.00	$0.00	$0.00	$27,914.00
108. Asset Retirement Costs for Distribution Plant (388)						
109. Total Distribution Plant	$164,229,197.00	$7,607,016.00	$261,336.00	$0.00	$0.00	$171,574,877.00
GENERAL PLANT						
111. Land and Land Rights (389)	$998,571.00	$0.00	$0.00	$0.00	$0.00	$998,571.00
112. Structures and Improvements (390)	$6,606,348.00	$993,463.00	$0.00	$0.00	$0.00	$7,599,811.00
113. Office Furniture and Equipment (391)	$1,516,879.00	$6,551,000.00	$130,893.00	$0.00	$0.00	$7,936,986.00
114. Transportation Equipment (392)	$7,112,412.00	$1,088,715.00	$527,550.00	$0.00	$0.00	$7,673,577.00
115. Stores Equipment (393)	$36,011.00	$0.00	$0.00	$0.00	$0.00	$36,011.00
116. Tools, Shop and garage Equipment (394)	$1,195,058.00	$55,702.00	$12,877.00	$0.00	$0.00	$1,241,911.00
117. Laboratory Equipment (395)	$178,694.00	$0.00	$3,192.00	$0.00	$0.00	$175,502.00
118. Power Operated Equipment (396)	$6,377,107.00	$0.00	$21,053.00	$0.00	$0.00	$6,356,054.00
119. Communication Equipment (397)	$204,622.00	$0.00	$7,607.00	$0.00	$0.00	$197,015.00
120. Miscellaneous equipment (398)	$71,785.00	$0.00	$0.00	$0.00	$0.00	$71,785.00

4100 Delta Natural Gas Company, Inc. 01/01/2023 - 12/31/2023

Gas Plant in Service - Transmission,Distribution and General (Ref Page: 206)

	Bal Beg Yr (b)	Addition (c)	Retirements (d)	Adjustments (e)	Transfers (f)	Bal End Yr (g)
121. Subtotal (Lines 104-113)	$24,297,487.00	$8,688,880.00	$703,172.00	$0.00	$0.00	$32,287,223.00
122. Other Tangible Property (399)	$265,540.00	$0.00	$0.00	$0.00	$0.00	$265,540.00
123. Asset Retirement Costs for General Plant (399.1)						
124. Total General Plant (Lines 121,122 and 123)	$24,563,027.00	$8,688,880.00	$703,172.00	$0.00	$0.00	$32,552,763.00
125. Total Accounts 101 and 106	$294,239,183.00	$21,231,614.00	$1,020,516.00	$0.00	$0.00	$314,450,280.00
126. Gas Plant Purchased						
127. (Less) Gas Plant Sold						
128. Experimental Gas Plant Unclassified						
Total Gas Plant in Service (Lines 125-128)	$294,239,183.00	$21,231,614.00	$1,020,516.00	$0.00	$0.00	$314,450,280.00

4100 Delta Natural Gas Company, Inc. 01/01/2023 - 12/31/2023

Gas Property and Capacity Leased From Others (Ref Page: 212)

	Name of Lessor (a)	* (b)	Description of Lease (c)	Lease Payments For Current Year
Total				

4100 Delta Natural Gas Company, Inc. 01/01/2023 - 12/31/2023

Gas Plant Held for Future Use (Acct 105) (Ref Page: 214)

	Description	Date Orig. Included (b)	Date Exp. to Use (c)	Balance (d)
TOTAL				

4100 Delta Natural Gas Company, Inc. 01/01/2023 - 12/31/2023

Construction Work in Progress - (Acct 107) (Ref Page: 216)

	Project (a)	Construction WIP (b)	Est Add Cost
	303 Misc Intangible Plant	$367,109.00	$110,133.00
	352 Wells - Underground Storage Plant	$302,281.00	$90,684.00
	353 Lines - Underground Storage Plant	$304,170.00	$91,251.00
	354 Compressor Station Equipment	$2,236,233.00	$670,870.00
	367 Mains - Transmission Plant	$794,790.00	$238,437.00
	369 Measuring and Regulatory Equipment	$278,780.00	$83,634.00
	3762 Mains - Distribution	$4,087,203.00	$1,226,161.00
	3912 Office Furniture & Equipment - Comp Hardware	$852,313.00	$255,694.00
	3922 Transportation Equipment	$470,885.00	$141,266.00
	Other	$178,020.00	$53,406.00
TOTAL		$9,871,784.00	$2,961,536.00

4100 Delta Natural Gas Company, Inc. 01/01/2023 - 12/31/2023

General Description of Construction Overhead Procedure - Components of Formulat (Ref Page: 218)

	Amount (b)	Capitalization Ration (Percent) (c)	Cost Rate Percentage (d)
Please include all notes requested for construction overhead with the hard copy.			
Uppercase Vars (S,D,P,C,W) fall under Amount (b) column			
Lowercase Vars (s,d,p,c) fall under Cost Rate Percentage (d) column			
1. Components of Formula (Derived from actual book balances and actual cost rates)			
Average Short-Term Debt (Var S)			
Short-Term Interest (Var s)			
Long Term Debt (Vars D and d)			
Preferred Stock (Vars P and p)			
Common Equity (Vars C and c)			
Total Capitalization			
Average Construction Work in Progress Balance (Var W)			
2. Gross Rate for Borrowed Funds s(S/W) + d[(D/(D+P+C))(1-(S/W)]			
3. Rate for Other Funds [1-(S/W)][p(P/D+P+C)) + c(C/(D+P+C))]			
4. Weighted Average Rate Actually Used for the Year:			
a. Rate for Borrowed Funds			
b. Rate for Other Funds			

4100 Delta Natural Gas Company, Inc. 01/01/2023 - 12/31/2023

Accumulated Provision for Depreciation of Gas Utility Plant (Acct 108) (Ref Page: 219)

	Description	Total (b)	Gas Plant In Service (c)	Held for Future (d)	Leased (e)
A. BALANCES AND CHANGES DURING YEAR					
Balance beginning of Year		$131,970,496.00	$131,970,496.00	$0.00	$0.00
Depreciation Provisions for Year, Charged to					
Depreciation Expense (403)		$10,213,920.00	$10,213,920.00	$0.00	$0.00
Depreciation Expense for Asset Retirement Costs (403.1)					
Expense of Gas Plant Leased to Others (413)					
Transportation Expenses - Clearing					
Other Clearing Accounts					
Other Clearing (Specify)					
Total Deprec. Prov. for Year		$10,213,920.00	$10,213,920.00	$0.00	$0.00
Net Charges for Plant Retired					
Book Cost of Plant Retired		$1,020,516.00	$1,020,516.00	$0.00	$0.00
Cost of Removal		$162,314.00	$162,314.00	$0.00	$0.00
Salvage (Credit)					
Total Net Chrgs for Plant Ret		$1,182,830.00	$1,182,830.00	$0.00	$0.00
Other Debit or Credit Items (Describe)					
	Asset Retirement Costs - Depr not Expensed	$1,438.00	$1,438.00	$0.00	$0.00
Balance at End of Year		$141,003,024.00	$141,003,024.00	$0.00	$0.00
B. BALANCES AT END OF YEAR ACCORDING TO FUNCTIONAL CLASSIFICATIONS					
Productions - Manufactured Gas					
Prodcution of Gathering-Natural Gas		$3,082,366.00	$3,082,366.00	$0.00	$0.00
Products Extraction - Natural Gas					
Underground Gas Storage		$13,273,281.00	$13,273,281.00	$0.00	$0.00

4100 Delta Natural Gas Company, Inc. 01/01/2023 - 12/31/2023

Accumulated Provision for Depreciation of Gas Utility Plant (Acct 108) (Ref Page: 219)

Description	Total (b)	Gas Plant In Service (c)	Held for Future (d)	Leased (e)
Other Storage Plant				
Base Load LNG Terminaling and Processing Plant				
Transmision	$39,692,704.00	$39,692,704.00	$0.00	$0.00
Distribution	$72,759,185.00	$72,759,185.00	$0.00	$0.00
General	$12,195,488.00	$12,195,488.00	$0.00	$0.00
Total	$141,003,024.00	$141,003,024.00	$0.00	$0.00

4100 Delta Natural Gas Company, Inc. 01/01/2023 - 12/31/2023

Gas Stored Accounts (Lines 1-5) (Ref Page: 220)

	117.1 (b)	117.2 (c)	117.3 (d)	117.4 (e)	164.1 (f)	164.2 (g)	164.3 (h)	Total (l)
Balance at Beginning of Year	$4,208,069.00	$0.00	$0.00	$0.00	$5,308,321.00	$0.00	$0.00	$0.00
Gas delivered to Storage	$0.00	$0.00	$0.00	$0.00	$1,090,265.00	$0.00	$0.00	$0.00
Gas Withdrawn from Storage	$0.00	$0.00	$0.00	$0.00	$4,624,197.00	$0.00	$0.00	$0.00
Other Debits and Credits								
Balance at End of Year	$4,208,069.00	$0.00	$0.00	$0.00	$1,774,389.00	$0.00	$0.00	$0.00

4100 Delta Natural Gas Company, Inc. 01/01/2023 - 12/31/2023

Gas Stored Accounts (Lines 6-7) (Ref Page: 220)

	117.1 (b)	117.2 (c)	117.3 (d)	117.4 (e)	164.1 (f)	164.2 (g)	164.3 (h)	Total (l)
MCF	$0.00	$0.00	$2,200,000.00	$0.00	$515,406.00	$0.00	$0.00	$0.00
Amount Per MCF	$0.00	$0.00	$1.91	$0.00	$3.44	$0.00	$0.00	$0.00

4100 Delta Natural Gas Company, Inc. 01/01/2023 - 12/31/2023

Investments (123,124,136) (Ref Page: 222)

	Description of Investment (a)	(b)	Book Cost at Beginning of	Purchases or Additions (d)	Sales of Other Dispositions
Investments in Associated Companies (123)					
(123)					
Other Investments (124)					
(124)					
Temporary Case Investments (136)					
(136)					

4100 Delta Natural Gas Company, Inc. 01/01/2023 - 12/31/2023

Investments (123,124,136) (Ref Page: 222) (Part Two)

	Description of Investment (a)	Principal Amt or No of	Book Cost End of Year (g)	Revenues for Year (h)	Gain or Loss (i)
Investments in Associated Companies (123)					
(123)					
Other Investments (124)					
(124)					
Temporary Case Investments (136)					
(136)					

4100 Delta Natural Gas Company, Inc. 01/01/2023 - 12/31/2023

Investments in Subsidiary Companies (123.1) (Ref Page: 224)

	Description	Date Acquired (b)	Date Maturity (c)	Investment Beg of Yr. (d)	Equity in Subsidiary (e)	Revenues (f)	Investment End Yr (g)	Invest Disposed of (h)
TOTAL								

4100 Delta Natural Gas Company, Inc. 01/01/2023 - 12/31/2023

Prepayments (Ref Page: 230)

	Balance at End of Year
Prepaid Insurance	$2,296.00
Prepaid Rents	$2,200.00
Prepaid Taxes	
Prepaid Interest	$50,386.00
Miscellaneous Prepayments	$49,946.00
Total	$104,828.00

4100 Delta Natural Gas Company, Inc. 01/01/2023 - 12/31/2023

Extraordinary Property Losses (182.1) (Ref Page: 230)

	Description	Balance Beg Yr (b)	Total Loss (b)	Losses During Yr	Acct (d)	Written Off (e)	Balance (f)
TOTAL							

4100 Delta Natural Gas Company, Inc. 01/01/2023 - 12/31/2023

Unrecovered Plant and Regulatory Study costs (182.2) (Ref Page: 230)

	Description	Balance Beg Yr (b)	Total Loss (b)	Losses During Yr	Acct (d)	Written Off (e)	Balance (f)
TOTAL							

4100 Delta Natural Gas Company, Inc. 01/01/2023 - 12/31/2023

Other Regulatory Assets (Acct 182.3) (Ref Page: 232)

	Description and Purpose	Bal Beg Yr (b)	Debits (c)	Written Off Acct (d)	Written Off Amt (e)	Balance End Yr (f)
	Other	($1,198.24)	$64,111.00	0	$9,334.00	$53,578.00
	Vacation	$410,936.95	$267,259.00	0	$238,328.00	$439,868.00
	ARO	$132,977.37	$14,289.00	0	$1,131.00	$146,136.00
	N/A	$0.00	$0.00	0	$0.00	$0.00
	FAS 109	$0.31	$2,452.00	0	$1.00	$2,452.00
	Rate Case Expense	$631,559.44	$0.00	0	$315,780.00	$315,780.00
	Loss Debt Expense	$1,370,557.22	$0.00	0	$178,600.00	$1,191,957.00
	Debt Issue	$39,103.51	$0.00	0	$5,100.00	$34,003.00
Total		$2,583,936.56	$348,111.00		$748,274.00	$2,183,774.00

4100 Delta Natural Gas Company, Inc. 01/01/2023 - 12/31/2023

Miscellaneous Deferred Debits (Acct 186) (Ref Page: 233)

	Description (a)	Bal Beg Yr (b)	Debits (c)	CR Acct (d)	CR Amt (e)	Bal End Yr (c)
	Retirement Work in Progress	$1,167,518.00	$1,274,317.00	0	$1,487,980.00	$953,854.00
	Preliminary Survey & Investigations	$10,000.00	$0.00	0	$0.00	$10,000.00
Misc. Work in Progress		$496.00	$110,457.00		$1,086.00	$109,867.00
Total		$1,178,014.00	$1,384,774.00		$1,489,066.00	$1,073,721.00

4100 Delta Natural Gas Company, Inc. 01/01/2023 - 12/31/2023

Accumulated Deferred Income Taxes (Acct 190) (Ref Page: 234)

Description	Bal Beg Yr	Amt 410.1 (c)	Amt 411.1 (d)	Amt 410.2 (e)	Amt 411.2 (f)
Account 190					
Electric					
Gas		($1,145,485.00)	$0.00	$0.00	$0.00
Other (Define)					
Total	$0.00	($1,145,485.00)	$0.00	$0.00	$0.00
Other (Specify)					
TOTAL Acct 190	$0.00	($1,145,485.00)	$0.00	$0.00	$0.00
Classification of TOTAL					
Federal INcome TAx	$0.00	($1,031,033.00)	$0.00	$0.00	$0.00
State Income Tax	$0.00	($114,453.00)	$0.00	$0.00	$0.00
Local Income Tax					

4100 Delta Natural Gas Company, Inc. 01/01/2023 - 12/31/2023

Accumulated Deferred Income Taxes (Acct 190) (Ref Page: 234) (Part Two)

	Description	Debit Adj Acct (g)	Debit Amount (h)	Credit Acct (i)	Credit Amount (j)	Balance End Yr (k)
Account 190						
Electric						
Gas			$5,225,034.00		$194,591.00	$5,030,443.00
Other (Define)						
Total			$5,225,034.00		$194,591.00	$5,030,443.00
Other (Specify)						
TOTAL Acct 190			$5,225,034.00		$194,591.00	$5,030,443.00
Classification of TOTAL						
Federal INcome TAx			$4,881,242.00		$0.00	$0.00
State Income Tax			$149,201.00		$0.00	$0.00
Local Income Tax						

4100 Delta Natural Gas Company, Inc. 01/01/2023 - 12/31/2023

Capital Stock (Accounts 201 and 204) (Ref Page: 250)

	Class, Series and Name of	Num Shares Auth (b)	Par or Stated Val (c)	Call Price (d)	Outstanding Shares (e)
Common Stock					
Total Common Stock					
Preferred Stock					
Total Preferred Stock					
TOTAL Capital Stock					
Other					

4100 Delta Natural Gas Company, Inc. 01/01/2023 - 12/31/2023

Capital Stock (Accounts 201 and 204) (Ref Page: 250) (Part Two)

	Class, Series and Name	Outstanding Amt (f)	Num Held Rqd 217 (g)	Cost Held Rqd 217 (h)	Num Held Sinking (i)	Num Held Amount (j)
Common Stock						
Total Common Stock						
Preferred Stock						
Total Preferred Stock						
TOTAL Capital Stock						
Other						

4100 Delta Natural Gas Company, Inc. 01/01/2023 - 12/31/2023

Capital Stock Subscribed, Liability for Conversion Premium and Installments Received (Ref Page: 252)

Description (a)	* (b)	Shares (c)	Amount (d)
Capital Stock Subscribed (202,205)			
Total Capital Stock Subscribed			
Stock Liability for Conversion (203,206)			
Total Stock Liability for Conversion			
Premium on Capital Stock (207)			
Total Premium on Capital Stock (207)			
Installments Received on Capital Stock (212)			
Total Installments Received on Capital Stock (212)			

4100 Delta Natural Gas Company, Inc. 01/01/2023 - 12/31/2023

Other Paid-In Capital (208-211) (Ref Page: 253)

	Item (a)	Amount (b)
(a) Donations Received from Stockholders (208)		
Total (208)		
(b) Reduction in Par or Stated Value (209)		
Total (209)		
(c) Gain or Resale or Cancellation of Reacquired Capital Stock (210)		
Total (210)		
(d) Miscellaneous Paid-In Capital (211)		
0		$74,728,019.00
Total (211)		$74,728,019.00
Total Accts 208-211		$74,728,019.00

4100 Delta Natural Gas Company, Inc. 01/01/2023 - 12/31/2023

Discount on Capital Stock (Act 213) (Ref Page: 254)

	Class and Series (a)	Balance End Yr (b)
TOTAL		

4100 Delta Natural Gas Company, Inc. 01/01/2023 - 12/31/2023

Capital Stock Expense (Act 214) (Ref Page: 254)

	Class and Series (a)	Balance End Yr (b)
TOTAL		

4100 Delta Natural Gas Company, Inc. 01/01/2023 - 12/31/2023

Long-Term Debt (221,222,223 and 224) (Ref Page: 256)

	Class Series and Name (a)	Nominal Date of Issue (b)	Date of Maturity (c)	Outstanding (d)	Interest Rate in % (e)
Acct 221 Bonds					
(221)					
Total (221)					
Acct 222 Reacquired Bonds					
(222)					
Total (222)					
Acct 223 Advances from Associated Companies					
(223)	PNG Notes (Delta 2017)	11/28/2017	12/20/2031	$38,500,000.00	4.2600
(223)	PNG Notes (Peoples KY 2014)	12/31/2021	4/15/2030	$6,818,182.00	2.7040
(223)	PNG Notes (Delta 2022)	12/31/2021	4/15/2050	$8,181,818.00	3.3510
(223)	PNG Notes (Delta 2022)	12/19/2021	12/19/2025	$137,600.00	2.4300
Total (223)				$53,637,600.00	
Acct 224 Other Long Term Debt					
(224)					
Total (224)					

4100 Delta Natural Gas Company, Inc. 01/01/2023 - 12/31/2023

Long-Term Debt (221,222,223 and 224) (Ref Page: 256) (Part Two)

	Class Series and Name (a)	Interest Amount (f)	Held - Reaquired Bonds	Held - Sinking and Other	Redemption Price Per $100
Acct 221 Bonds					
(221)					
Total (221)					
Acct 222 Reacquired Bonds					
(222)					
Total (222)					
Acct 223 Advances from Associated Companies					
(223)	PNG Notes (Delta 2017)	$1,776,125.00	$0.00	$0.00	$0.00
(223)	PNG Notes (Peoples KY 2014)	$208,429.00	$0.00	$0.00	$0.00
(223)	PNG Notes (Delta 2022)	$250,115.00	$0.00	$0.00	$0.00
(223)	PNG Notes (Delta 2022)	$5,848.00	$0.00	$0.00	$0.00
Total (223)		$2,240,517.00	$0.00	$0.00	$0.00
Acct 224 Other Long Term Debt					
(224)					
Total (224)					

4100 Delta Natural Gas Company, Inc. 01/01/2023 - 12/31/2023

Unamortized Debt Expense (181,225,226) (Ref Page: 258)

	Designation of Long-Term	Principal Amount of Debt	Total Expense Premium or	Amortization Period From (d)	Amortization Period To (e)
Acct 181					
(181)		$0.00	$0.00		
Total (181)		$0.00	$0.00		
Acct 225					
(225)		$0.00	$0.00		
Total (225)					
Acct 226					
(226)					
Total (226)		$0.00	$0.00		

4100 Delta Natural Gas Company, Inc. 01/01/2023 - 12/31/2023

Unamortized Debt Expense (181,225,226) (Ref Page: 258) (Part Two)

	Designation of Long-Term	Beginning of Year (f)	Debits (g)	Credits (h)	Balance End of Year (i)
Acct 181					
(181)		$124,288.00	$0.00	$0.00	$124,288.00
Total (181)		$124,288.00	$0.00	$0.00	$124,288.00
Acct 225					
(225)			$4,422.00	$13,266.00	($8,844.00)
Total (225)					
Acct 226					
(226)					
Total (226)			$0.00	$0.00	$0.00

4100 Delta Natural Gas Company, Inc. 01/01/2023 - 12/31/2023

Unamortized Loss and Gain on Reqcquired Debt (189,257) (Ref Page: 260)

	Designation of Long-	Date Reacquired (b)	Principle of Debt	Net Gain or Loss (d)	Balance Beginning of	Balance End of Year (f)
Acct 189						
(189)						
Total (189)						
Acct 257						
(257)						
Total (257)						

4100 Delta Natural Gas Company, Inc. 01/01/2023 - 12/31/2023

Reconciliation of Reported Net Income with Taxable Income for Federal Income Taxes (Ref Page: 261)

	Details (a)	Amount (b)
Net Income for the Year		$6,451,808.00
Reconciling Items for the Year		
Taxable Income Not Reported on Books		
	Employee Plans	$606,307.00
	Bad Debt Provision	($16,223.00)
	Non-Deductible Income Taxes	$776,472.00
Deductions Recorded on Books Not Deducted For Return		
	Deferred Gas Cost	$1,218,818.00
	Tax Depreciation	$1,090,827.00
	Debt Expense Amortization	$178,600.00
	Prepayments & Other	($38,081.00)
Income Recorded on Books Not Included in Return		
Deductions on Return Not Charged Against Book Income		
Federal Tax Net Income		$10,268,528.00
Show Computation of Tax		

4100 Delta Natural Gas Company, Inc. 01/01/2023 - 12/31/2023

Taxes Accrued, Prepaid and Charged During Year (Ref Page: 262)

	Kind of Instruction (a)	Bal Beg Yr Taxes Accr (b)	Bal Beg Yr Prepaid Taxes (c)	Taxes Chrg (d)
	N/A	$0.00	$0.00	$0.00
	Accrued Franchise Tax	$181,977.00	$0.00	$60,022.00
	Accrued Property Taxes	$2,735,227.00	$0.00	$2,761,637.00
	Accrued Use Taxes-State	($1,445,847.00)	$0.00	$275,800.00
	Accrued Federal Income Tax-Current Year	$1,288,399.00	$0.00	$0.00
	Accrued State Income Tax-Other-Current Year	$74,585.00	$0.00	$409,923.00
	Accrued State Business & Occupation Tax	$198,444.00	$0.00	$147,621.00
		$0.00	$0.00	$0.00
Total		$3,032,785.00	$0.00	$3,655,003.00

4100 Delta Natural Gas Company, Inc. 01/01/2023 - 12/31/2023

Taxes Accrued, Prepaid and Charged During Year (Ref Page: 262) (Part Two)

	Kind of Instruction (a)	Taxes Paid (e)	Adj (f)	Bal Accr - 236 (g)	Bal Prepaid - 165 (h)
	N/A	$0.00	$0.00	$0.00	$0.00
	Accrued Franchise Tax	$762,396.00	$649,625.00	$129,228.00	$0.00
	Accrued Property Taxes	$2,233,938.00	$0.00	$3,262,925.00	$0.00
	Accrued Use Taxes-State	$1,409,268.00	$38,069.00	$0.00	$0.00
	Accrued Federal Income Tax-Current Year	$0.00	$839,519.00	$2,127,918.00	$0.00
	Accrued State Income Tax-Other-Current Year	$0.00	$0.00	$484,508.00	$0.00
	Accrued State Business & Occupation Tax	$1,563,166.00	$1,347,377.00	$130,276.00	$0.00
		$0.00	$0.00	$0.00	$0.00
Total		$5,968,768.00	$2,874,590.00	$6,134,855.00	$0.00

4100 Delta Natural Gas Company, Inc. 01/01/2023 - 12/31/2023

Taxes Accr, Prepd and Charged - Distribution of Taxes (Ref Page: 262)

	Kind of Instruction (a)	Electric (408.1, 409.1) (i)	Gas (408.1, 409.1) (j)	Other (408.1,409.1) (k)	Other Inc and Ded (l)
	Property Taxes	$0.00	$2,761,500.00	$0.00	$0.00
	Franchise Taxes	$0.00	$0.00	$0.00	$0.00
	CCE Payroll Taxes	$0.00	$531,788.00	$0.00	$0.00
	Other Misc. Taxes	$0.00	$19,222.00	$0.00	$0.00
	Federal Income Tax Expense	$0.00	$1,921,957.00	$0.00	$0.00
	State Income Tax Expense	$0.00	$409,923.00	$0.00	$0.00
Total		$0.00	$5,644,390.00	$0.00	$0.00

4100 Delta Natural Gas Company, Inc. 01/01/2023 - 12/31/2023

Taxes Accr, Prepd and Charged - Distribution of Taxes (Ref Page: 262) (Part Two)

	Kind of Instruction (a)	Ext Items (409.3) (m)	Other Opn Income (n)	Adj to Ret. Earnings (439)	Other (p)
	Property Taxes	$0.00	$0.00	$0.00	$0.00
	Franchise Taxes	$0.00	$0.00	$0.00	$0.00
	CCE Payroll Taxes	$0.00	$0.00	$0.00	$0.00
	Other Misc. Taxes	$0.00	$0.00	$0.00	$0.00
	Federal Income Tax Expense	$0.00	$0.00	$0.00	$0.00
	State Income Tax Expense	$0.00	$0.00	$0.00	$0.00
Total		$0.00	$0.00	$0.00	$0.00

4100 Delta Natural Gas Company, Inc. 01/01/2023 - 12/31/2023

Miscellaneous Current and Accrued Liabilities (242) (Ref Page: 268)

	Item (a)	Balance End Yr (b)
	Centralized Appropriations	$26,110.00
	OPEB ME Benefit Oblig FAS 158-Current	$5,404.00
	Misc C&A Liabilities - Marketing Assistance Prog	$91,198.00
	Exchange Gas Payable-Affil-1800-Delgasco	$221,306.00
	Pooling & BBA Gas Imbalance Payable	$137,837.00
	Deferred Compensation	$1,327,794.00
	Misc C&A Liabilities	$434,332.00
	Audit Fees	$30,351.00
TOTAL		$2,274,332.00

4100 Delta Natural Gas Company, Inc. 01/01/2023 - 12/31/2023

Other Deferred Credits (253) (Ref Page: 269)

	Description (a)	Balance Beg Yr (b)	Debits Acct (c)	Debit Amt (d)	Credits (e)	Balance End Yr (f)
	Other Deferred Credits	$150,993.00	0	$51,322.00	$154,973.00	$254,644.00
TOTAL		$150,993.00		$51,322.00	$154,973.00	$254,644.00

4100 Delta Natural Gas Company, Inc. 01/01/2023 - 12/31/2023

Accumulated Deferred Income Taxes - Other Property (282) (Ref Page: 274)

	Acct (a)	Balance Beg Yr (b)	Amt Acct 410.1 (c)	Amt Acct 411.1 (d)	Amt Acct 410.2 (e)	Amt Acct 411.2 (f)
Account 282						
Electric						
Gas		$24,199,411.00	($1,145,485.00)	$0.00	$0.00	$0.00
Other (Define)						
Total		$24,199,411.00	($1,145,485.00)	$0.00	$0.00	$0.00
Other (specify)						
TOTAL Acct 282		$24,199,411.00	($1,145,485.00)	$0.00	$0.00	$0.00
Classification of Total						
Federal Income Tax		$20,103,472.00	$1,031,033.00	$0.00	$0.00	$0.00
State Income Tax		$4,095,939.00	$114,453.00	$0.00	$0.00	$0.00
Local Income tax						

4100 Delta Natural Gas Company, Inc. 01/01/2023 - 12/31/2023

Accumulated Deferred Income Taxes - Other Property (282) (Ref Page: 274) (Part Two)

	Acct (a)	Debit Adj Acct (g)	Debit Adj Amt (h)	Credit Adj. Acct (i)	Credit Adj. Amt (j)	Balance End Yr
Account 282						
Electric						
Gas			$1,217,789.00		$5,658,966.00	$29,786,073.00
Other (Define)						
Total			$1,217,789.00		$5,658,966.00	$29,786,073.00
Other (specify)						
TOTAL Acct 282			$1,217,789.00		$5,658,966.00	$29,786,073.00
Classification of Total						
Federal Income Tax			$0.00		$3,095,566.00	$24,230,071.00
State Income Tax			$0.00		$1,345,611.00	$5,556,003.00
Local Income tax						

4100 Delta Natural Gas Company, Inc. 01/01/2023 - 12/31/2023

Accumulated Deferred Income Taxes - Other (283) (Ref Page: 276)

	Acct (a)	Balance Beg Yr (b)	Amt Acct 410.1 (c)	Amt Acct 411.1 (d)	Amt Acct 410.2 (e)	Amt Acct 411.2 (f)
Account 283						
Electric						
Gas		$1,252,844.00	$1,145,485.00	$0.00	$0.00	$0.00
Other						
Total		$1,252,844.00	$1,145,485.00	$0.00	$0.00	$0.00
Other (Specify)						
TOTAL (Acct 283)		$1,252,844.00	$1,145,485.00	$0.00	$0.00	$0.00
Classification of Total						
Federal Income Tax		$884,116.00	$0.00	$0.00	$0.00	$0.00
State Income Tax		$368,728.00	$0.00	$0.00	$0.00	$0.00
Local Income tax						

4100 Delta Natural Gas Company, Inc. 01/01/2023 - 12/31/2023

Accumulated Deferred Income Taxes - Other (283) (Ref Page: 276) (Part Two)

	Acct (a)	Debit Adj Acct (g)	Debit Adj Amt (h)	Credit Adj. Acct (i)	Credit Adj. Amt (j)	Balance End Yr
Account 283						
Electric						
Gas			$1,767,321.00		$2,251,629.00	$1,737,151.00
Other						
Total			$1,767,321.00		$2,251,629.00	$1,737,151.00
Other (Specify)						
TOTAL (Acct 283)			$1,767,321.00		$2,251,629.00	$1,737,151.00
Classification of Total						
Federal Income Tax			$0.00		$445,150.00	$1,329,266.00
State Income Tax			$0.00		$39,157.00	$407,885.00
Local Income tax						

4100 Delta Natural Gas Company, Inc. 01/01/2023 - 12/31/2023

Other Regualatory Liabilities (Acct 254) (Ref Page: 278)

	Description and Purpose	Bal Beg Yr (b)	Debit Acct Credited (c)	Debits Amount (d)	Credits (e)	Balance End Yr (f)
	Reg Liability 2005 KY Rate	$207,995.00		$0.00	$0.00	$207,995.00
	Reg Liability 2018 Fed Rate	$15,133,435.00		$779,076.00	$0.00	$14,354,359.00
	Reg Liability 2018 Fed Rate	$820,365.00	0	$259,000.00	$0.00	$561,365.00
	N/A	$0.00	0	$0.00	$0.00	$0.00
	Reg Liability CIS Riders	$163,391.00	0	$0.00	$18,385.00	$181,776.00
Total		$16,325,186.00		$1,038,076.00	$18,385.00	$15,305,495.00

4100 Delta Natural Gas Company, Inc. 01/01/2023 - 12/31/2023

Gas Operating Revenues (Ref Page: 301)

	Rev for Transistion Current	Rev for Transistion Prev Yr	GRI and ACA Current Yr (d)	GRI and ACA Prev Yr (e)	other Current Yr (f)
Sales (480-484)	$0.00	$0.00	$0.00	$0.00	$0.00
Intracompany Transfers (485)					
Forfeited Discounts (487)	$0.00	$0.00	$0.00	$0.00	$0.00
Miscellaneous Service Revenues (488)	$0.00	$0.00	$0.00	$0.00	$0.00
Revenues from Transportaion of Gas of Others Through Gathering Facilities (489.1)					
Revenues from Transportaion of Gas of Others Through Transmission Facilities (489.2)	$0.00	$0.00	$0.00	$0.00	$0.00
Revenues from Transportaion of Gas of Others Through Distribution Facilities (489.3)	$0.00	$0.00	$0.00	$0.00	$0.00
Sales of Prod. Ext. from Natural Gas (490)	$0.00	$0.00	$0.00	$0.00	$0.00
Revenues from Natural Gas Proc. by Others (491)					
Incidental gasoline and Oil Sales (492)					
Rent from Gas Property (493)					
Interdepartmental Rents (494)					
Other Gas Revenues (495)					
Subtotal	$0.00	$0.00	$0.00	$0.00	$0.00
(Less) Provision for Rate Refunds (496)	$0.00	$0.00	$0.00	$0.00	$0.00
Total	$0.00	$0.00	$0.00	$0.00	$0.00

4100 Delta Natural Gas Company, Inc. 01/01/2023 - 12/31/2023

Gas Operating Revenues (Ref Page: 301) (Part Two)

	Rev for Transistion	Other Prev Yr (g)	Total Current Yr (h)	Total Prev Yr (i)	MCF Current Yr (h)	MCF Prev Yr (i)
Sales (480-484)	$0.00	$0.00	$50,175,531.00	$54,754,677.00	2,265,484	3,605,370
Intracompany Transfers (485)						
Forfeited Discounts (487)	$0.00	$0.00	$17,424.00	$22,402.00	0	0
Miscellaneous Service Revenues (488)	$0.00	$0.00	$29,679.00	$33,208.00	0	0
Revenues from Transportaion of Gas of Others Through Gathering Facilities (489.1)						
Revenues from Transportaion of Gas of Others Through Transmission Facilities (489.2)	$0.00	$0.00	$0.00	$0.00	0	11,374,642
Revenues from Transportaion of Gas of Others Through Distribution Facilities (489.3)	$0.00	$0.00	$9,111,735.00	$9,517,924.00	15,327,721	5,358,317
Sales of Prod. Ext. from Natural Gas (490)	$0.00	$0.00	$335,553.00	$1,066,536.00	0	0
Revenues from Natural Gas Proc. by Others (491)						
Incidental gasoline and Oil Sales (492)						
Rent from Gas Property (493)						
Interdepartmental Rents (494)						
Other Gas Revenues (495)						
Subtotal	$0.00	$0.00	$59,669,922.00	$65,394,747.00	17,593,205	20,338,329
(Less) Provision for Rate Refunds (496)	$0.00	$0.00	($567.00)	$211,042.00	0	0
Total	$0.00	$0.00	$59,670,489.00	$65,183,705.00	17,593,205	20,338,329

4100 Delta Natural Gas Company, Inc. 01/01/2023 - 12/31/2023

Rev From Transportation of Gas through Gathering Facilities (489.1) (Ref Page: 302)

	Rate Schedule and Zone	Rev for Transition Costs	Rev for Transition Costs	Rev for GRI and ACA	Rev for GRI and ACA	Other Rev Current (f)

4100 Delta Natural Gas Company, Inc. 01/01/2023 - 12/31/2023

Rev From Transportation of Gas through Gathering Facilities (489.1) (Ref Page: 302) (Part Two)

	Rate Schedule and Zone	Other Rev Previous (g)	Total Operating Rev	Total Operating Rev	MCF Current (j)	MCF Previous (k)

4100 Delta Natural Gas Company, Inc. 01/01/2023 - 12/31/2023

Rev From Transportation of Gas through Transmission Facilities (489.2) (Ref Page: 304)

	Rate Schedule and Zone	Rev for Transition Costs	Rev for Transition Costs	Rev for GRI and ACA	Rev for GRI and ACA	Other Rev Current (f)

4100 Delta Natural Gas Company, Inc. 01/01/2023 - 12/31/2023

Rev From Transportation of Gas through Transmission Facilities (489.2) (Ref Page: 304) (Part Two)

	Rate Schedule and Zone	Other Rev Previous (g)	Total Operating Rev	Total Operating Rev	MCF Current (j)	MCF Previous (k)

4100 Delta Natural Gas Company, Inc. 01/01/2023 - 12/31/2023

Rev From Stroring Gas of Others (489.4) (Ref Page: 306)

	Rate Schedule and Zone	Rev for Transition Costs	Rev for Transition Costs	Rev for GRI and ACA	Rev for GRI and ACA	Other Rev Current (f)

4100 Delta Natural Gas Company, Inc. 01/01/2023 - 12/31/2023

Rev From Stroring Gas of Others (489.4) (Ref Page: 306) (Part Two)

Rate Schedule and Zone	Other Rev Previous (g)	Total Operating Rev	Total Operating Rev	MCF Current (j)	MCF Previous (k)

4100 Delta Natural Gas Company, Inc. 01/01/2023 - 12/31/2023

Other Gas Revenues (495) (Ref Page: 308)

	Description of Transaction	Revenues in Dollars

4100 Delta Natural Gas Company, Inc. 01/01/2023 - 12/31/2023

Gas Operation and Maintenance - 1. Production (Ref Page: 317)

	Amt for Current Yr (b)	Amt for Prev Yr (c)
1. PRODUCTION EXPENSES		
A. Manufactured Gas Production		
Manufactured Gas Production		
B. Natural Gas Production		
B1. Natural Gas Produciton and Gathering		
Operation		
Operation Supervision and Engineering (750)		
Production Maps and Records (751)		
Gas Well Expenses (752)		
Field Lines Expenses (753)	$37,286.00	$41,091.00
Field compressor Station Expenses (754)	$160,359.00	$152,582.00
Field Compressor Station Fuel and Power (755)		
Field Measuring and Regulating Station Expenses (756)		
Purification Expenses (757)		
Gas Well Royalties (758)		
Other Expenses (759)		
Rents (760)		
18. Total Operation	$197,645.00	$193,673.00
Maintenance		
Maintenance Supervision and Engineering (761)		
Maintenance of Structures and Improvements (762)		
Maintenance of Producing Gas Wells (763)		
Maintenance of Field Lines (764)	$4,919.00	$4,133.00
Maintenance of Field Compressor Station Equipment (765)	$80,728.00	$65,216.00
Maintenance of Field Measuring and Regulating Station Equipment (766)		
Maintenance of Purification Equipment (767)		
Maintenance of Drilling and Cleaning Equipment (768)		
Maintenance of Other Equipment (769)		
29. Total Maintenance	$85,647.00	$69,349.00
Total Natural Gas Production and Gathering (Lines 18,29(	$283,292.00	$263,022.00
B2. Products Extraction		

4100 Delta Natural Gas Company, Inc. 01/01/2023 - 12/31/2023

Gas Operation and Maintenance - 1. Production (Ref Page: 317)

	Amt for Current Yr (b)	Amt for Prev Yr (c)
Operation		
Operation Supervision and Engineering (770)		
Operation Labor (771)		
Gas Shrinkage (772)		
Fuel (773)		
Power (774)		
Materials (775)		
Operation Supplies and Expenses (776)		
Gas Processed by Others (777)		
Royalties on Products Extracted (778)		
Marketing Expenses (779)		
Products Purchased for Resale (780)		
Variation in Products Inventory (781)		
(Less) Extracted Products Used by the Utility - Credit (782)		
Rents (783)		
47. Total Operation	$0.00	
Maintenance		
Maintenance Supervision and Engineering (784)		
Maintenance of Structures and Improvements (785)		
Maintenance of Extraction and Refining Equipment (786)		
Maintenance of Pipe Lines (787)		
Maintenance of Extracted Products Storage Equipment (788)		
Maintenance of Compressor Equipment (789)		
Maintenance of Gas Measuring and Regulating Equipment (790)		
Maintenance of Other Equipment (791)		
57. Total Maintenance	$0.00	
58. Total Products Extraction (Lines 47 and 57)	$0.00	
C. Exploration and Development		
Operation		
Delay Rentals (795)		
Nonproductive Well Drilling (796)		
Abandoned Leases (797)		

4100 Delta Natural Gas Company, Inc. 01/01/2023 - 12/31/2023

Gas Operation and Maintenance - 1. Production (Ref Page: 317)

	Amt for Current Yr (b)	Amt for Prev Yr (c)
Other Exporation (798)		
65. Total Exploration and Development	$0.00	
D. Other Gas Supply Expenses		
Operation		
Natural Gas Well Head Purchases (800)		
Natural Gas Well Head Purchases, Intracompany Transfers (800.1)		
Natural Gas Field Line Purchases (801)		
Natural Gas Gasoline Plant Outlet Purchases (802)		
Natural Gas Transmission Line Purchases (803)	$19,073,652.00	$21,172,028.00
Natural Gas City Gate Purchases (804)		
Liquified Natural Gas Purchases (804.1)		
Other Gas Purchases (805)		
(Less) Purchases Gas Cost Adjustments (805.1)	$1,386,148.00	($1,677,138.00)
77. Total Purchased Gas	$17,687,504.00	$22,849,166.00
78. Exchange Gas (806)		
Purchased Gas Expense		
Well Expense - Purchased Gas (807.1)		
Operation of Purchased Gas Measuring Stations (807.2)		
Maintenance of PUrchased Gas Measuring Stations (807.3)		
Purchased Gas Calculations Expenses (807.4)		
Other Purchased Gas Expenses (807.5)		
85. Total Purchased Gas Expenses	$0.00	
Gas Withdrawn from Storage - Debit (808.1)		
(Less) Gas Delivered to Storage (Credit) (808.2)		
Withdrawals of Liquefied natural Gas for Processing - Debit (809.1)		
(Less) Delieveries of Natural Gas for Processing- Credit (809.2)		
Gas used in Utility Operation - Credit		
91. Gas Used for Compressor Station Fuel - Credit (810)		
92..Gas Used for Products Extraction - Credit (811)		
93..Gas Used for Other Utility Operations - Credit (812)		

4100 Delta Natural Gas Company, Inc. 01/01/2023 - 12/31/2023

Gas Operation and Maintenance - 1. Production (Ref Page: 317)

	Amt for Current Yr (b)	Amt for Prev Yr (c)
94. Total Gas Used in Utility Operations - Credit (91-93)	$0.00	
95. Other Gas Supply Expenses (813)	$1,267.00	$1,202.00
97. Total Other Gas Supply Exp (77,78,85,86-89,94,95)	$17,688,771.00	$22,850,368.00
Total Production Expenses (3,30,58,65,96)	$17,972,063.00	$23,113,390.00

4100 Delta Natural Gas Company, Inc. 01/01/2023 - 12/31/2023

Gas Operation and Maintenance - 2. Natural Gas Storage (Ref Page: 320)

	Amt for Current Yr (b)	Amt for Prev Yr (c)
2. NATURAL GAS STORAGE, TERMINALING AND PROCESSING EXPENSES		
A. Underground Storage Expenses		
Operation		
Operation Supervision and Engineering (814)		
Maps and Records (815)		
Wells Expenses (816)	$88,947.00	$73,418.00
Lines Expenses (817)		
Compressor Station Expenses (818)	$96,429.00	$101,351.00
Compressor Station Fuel and Power (819)		
Measuring and Regulating Station Expenses (820)		
Purification Expenses (821)	$195,993.00	$254,377.00
Exploration and Development (822)		
Gas Losses (823)		
Other Expenses (824)	$45,478.00	$8,455.00
Storage well Royalties (825)	$53,109.00	$53,109.00
Rents (826)		
114. Total Operation	$479,956.00	$490,710.00
Maintenance		
Maintenance Supervision and Engineering (830)		
Maintenance of Structures and Improvements (831)	$820.00	$6,180.00
Maintenance of Reservoirs and Wells (832)	$71,271.00	$66,920.00
Maintenance of Lines (833)	$0.00	$375.00
Maintenance of Compressor Station Equipment (834)	$20,697.00	$31,066.00
Maintenance of Measuring and Regulating Station Equipment (835)		
Maintenance of Purification Equipmetn (836)		
Maintenance of Other Equipment (837)	$2,034.00	$344.00
124. Total Maintenance	$94,822.00	$104,885.00
Total Underground Storage (Lines 114 and 124)	$574,778.00	$595,595.00
B. Other Storage Expenses		
Operation		

4100 Delta Natural Gas Company, Inc. 01/01/2023 - 12/31/2023

Gas Operation and Maintenance - 2. Natural Gas Storage (Ref Page: 320)

	Amt for Current Yr (b)	Amt for Prev Yr (c)
Operation Supervision and Engineering (840)		
Operation Labor and Expenses (841)		
Rents (842)		
Fuel (842.1)		
Power (842.2)		
Gas Losses (842.3)		
134. Total Operation	$0.00	
Maintenance		
Maintenance Supervision and Engineering (843.1)		
Maintenance of Structures and Improvements (843.2)		
Maintenance of Gas Holders (843.3)		
Maintenance of Purification Equipment (843.4)		
Maintenance of Liquefaction Equipment (843.5)		
Maintenance of Vaporizing Equipment (843.6)		
Maintenance of Compressor Equipment (843.7)		
Maintenance of Measuring and Regulating Equipment (843.8)		
Maintenance of Other Equipment (843.9)		
145. TOTAL Maintenance	$0.00	
Total Other Storage Expenses (Lines 134 and 145)	$0.00	
C. Liquefied Natural Gas Terminaling and Processing Expenses		
Operation		
Operation Supervision and Engineering (844.1)		
LNG Processing Terminal Labor and Expenses (844.2)		
Liquefaction Processing Labor and Expenses (844.3)		
Liquefaction Transportaion Labor and Expenses (844.4)		
Measuring and Regulating Labor and Expenses (844.5)		
Compressor Station Labor and Expenses (544.6)		
Communication System Expenses (844.7)		
System Control and Load Dispatching (844.8)		
Fuel (845.1)		
Power (845.2)		
Rents (845.3)		

4100 Delta Natural Gas Company, Inc. 01/01/2023 - 12/31/2023

Gas Operation and Maintenance - 2. Natural Gas Storage (Ref Page: 320)

	Amt for Current Yr (b)	Amt for Prev Yr (c)
Demurrage Charges (845.4)		
(Less) Wharfage Receipts - Credit (845.5)		
Processing Liquefied or Vaporized Gas by Others (845.6)		
Gas Losses (846.1)		
Other Expenses (846.2)		
Total Operation	$0.00	
Maintenance		
Maintenance Supervision and Engineering (847.1)		
Maintenance of Structures and Improvements (847.2)		
Maintenance of LNG Processing Terminal equipment (847.3)		
Maintenance of LNG Transportation Equipment (847.4)		
Maintenance of Measuring and Regulating Equipment (847.5)		
Maintenance of Compressor Station Equipment (847.6)		
Maintenance of Communication Equipment (847.7)		
Maintenance of Other Equipment (847.8)		
175. Total Maintenance	$0.00	
176. Total Liquiefied Nat Gas Terminaling and Proc Exp (Lines 165 and 175)	$0.00	
177. Total Natural Gas Storage (Lines 125,146 and 176)	$574,778.00	$595,595.00

4100 Delta Natural Gas Company, Inc. 01/01/2023 - 12/31/2023

Gas Operation and Maintenance - 3 through 8 (Ref Page: 323)

	Amt for Current Yr (b)	Amt for Prev Yr (c)
3. TRANSMISSION EXPENSES		
Operation		
Operation Supervision and Engineering (850)		
System Control and Load Dispatching (851)	$134,347.00	$117,617.00
Communication System Expenses (852)		
Compressor Station labor and Expenses (853)		
Gas for Compressor Station Fuel (854)		
Other Fuel and Power for Compressor Stations (855)		
Mains Expenses (856)	$455,513.00	$3,277,187.00
Measuring and Regulating Stations Expenses (857)		
Transmission and Compression of Gas by Others (858)	$241,320.00	$350,045.00
Other Expenses (859)		
Rents (860)		
191. Total Operation	$831,180.00	$3,744,849.00
Maintenance		
Maintenance Supervision and Engineering (861)		
Maintenance of Structures and Improvements (862)		
Maintenance of Mains (863)	$10,565.00	$35,488.00
Maintenance of Compressor Station Equipment (864)		
Maintenance of Measuring and Regulating Station Equipment (865)		
Maintenance of Communication Equipment (866)		
Maintenance of Other Equipment (867)		
200. Total Maintenance	$10,565.00	$35,488.00
201. Total Transmission Expenses (Total 191 and 200)	$841,744.00	$3,780,337.00
4. DISTRIBUTION EXPENSES		
Operation		
Operation Supervision and Engineering (870)	($13,545.00)	($27,042.00)
Distribution Load Dispatching (871)		
Compressor Station Labor and Expenses (872)	$403,040.00	$352,851.00
Compressor Station Fuel and Power (873)		
Mains and Services Expenses (874)	$4,804,234.00	$1,076,221.00

4100 Delta Natural Gas Company, Inc. 01/01/2023 - 12/31/2023

Gas Operation and Maintenance - 3 through 8 (Ref Page: 323)

	Amt for Current Yr (b)	Amt for Prev Yr (c)
Measuring and Regulating station Expenses - General (875)	$1,422.00	$933.00
Measuring and Regulating Station Expenses - Industrial (876)		
Measuring and Regulating Station Expenses - City Gas Check Station (877)		
Meter and House Regulator Expenses (878)	$297,243.00	$374,542.00
Customer Installations Expenses (879)	$88,069.00	$130,841.00
Other Expenses (880)	$601,251.00	$641,069.00
Rents (881)		
216. Total Operation	$6,181,714.00	$2,549,415.00
Maintenance		
Maintenance Supervision and Engineering (885)	$160,245.00	$171,017.00
Maintenance of Structures and Improvements (886)	$38,292.00	$71,003.00
Maintenance of Mains (887)	$163,775.00	$176,892.00
Maintenance of Compressor Station Equipment (888)		
Maintenance of Measuring and Regulating Station Equipment - General (889)	$1,421.00	$919.00
Maintenance of Measuring and Regulating Station Equipment - Industrial (890)		
Maintenance of Measuring and Regulating Station Equipment - City Gate Check Station (891)		
Maintenance of Services (892)	$46,060.00	$42,675.00
Maintenance of Meters and House Regulators (893)	$228,469.00	$203,541.00
Maintenance of Other Equipment (894)	$204,447.00	$182,804.00
228. Total Maintenance	$842,709.00	$848,851.00
229. Total Distribution Expenses (Lines 216 and 228)	$7,024,423.00	$3,398,266.00
5. CUSTOMER ACCOUNTS EXPENSES		
Operation		
Supervision (901)		
Meter Reading Expenses (902)	$255,539.00	$195,274.00
Customer Records and Collections Expenses (903)	$740,020.00	$951,916.00
Uncollectible Accounts (904)	$423,462.00	$100,296.00
Miscellaneous Customer Accounst Expenses (905)		
237. Total Customer Accounts Expenses	$1,419,021.00	$1,247,486.00

4100 Delta Natural Gas Company, Inc. 01/01/2023 - 12/31/2023

Gas Operation and Maintenance - 3 through 8 (Ref Page: 323)

	Amt for Current Yr (b)	Amt for Prev Yr (c)
6. CUSTOMER SERVICE AND INFORMATIONAL EXPENSES		
Operation		
Supervision (907)		$0.00
Customer Assistance Expenses (908)		
Informational and Instructional Expenses (909)	$0.00	$25.00
Miscellaneous Customer Service and Informational Expenses (910)		
244. Total Customer Service and Informational Expenses	$0.00	$25.00
7. SALES EXPENSES		
Operation		
Supervision (911)		
Demonstrating and Selling Expenses (912)	$576.00	$533.00
Advertising Expenses (913)		
Miscellaneous Sales Expenses (916)		
251. TOTAL Sales Expenses	$576.00	$533.00
8. ADMINISTRATIVE AND GENERAL EXPENSES		
Operation		
Administrative and General Salaries (920)	$2,451,704.00	$1,762,585.00
Office Supplies and Expenses (921)	$2,032,770.00	$1,336,268.00
(Less) Administrative Expenses Transferred - Credit (922)	$2,442,163.00	$2,520,207.00
Outside Services Employed (923)	$2,501,259.00	$1,466,116.00
Property Insurance (924)	$168,737.00	$36,982.00
Injuries and Damanges (925)	$1,154,637.00	$1,620,337.00
Employee Pensions and benefits (926)	$2,067,442.00	$1,691,871.00
Franchise Requirements (927)		
Regulatory Commission Expenses (928)	$175,628.00	$174,883.00
(Less) Duplicate Charges - Credit (929)		
General Advertising Expenses (930.1)	$13,585.00	$24,275.00
Miscellaneous General Expenses (930.2)	$48,299.00	$79,539.00
Rents (931)		$0.00
267. Total Operation	$8,171,898.00	$5,672,649.00
Maintenance		

4100 Delta Natural Gas Company, Inc. 01/01/2023 - 12/31/2023

Gas Operation and Maintenance - 3 through 8 (Ref Page: 323)

	Amt for Current Yr (b)	Amt for Prev Yr (c)
269. Maintenance of General Plant (935)	$30,958.00	$46,739.00
270. Total Administrative and General (Total 267 and 269)	$8,202,856.00	$5,719,388.00
Total Gas O and M Expenses (Total Lines 97,177,201,229,237,244,251 and 270)	$36,035,461.00	$37,855,020.00

4100 Delta Natural Gas Company, Inc. 01/01/2023 - 12/31/2023

Exchange and Imbalance Transactions (Ref Page: 328)

	Zone/Rate Schedule	Gas Received Amount (b)	Gas Received MCF (c)	Gas Delivered Amount (d)	Gas Delivered MCF (e)
Total					

4100 Delta Natural Gas Company, Inc. 01/01/2023 - 12/31/2023

Gas Used in Utility Operations (Ref Page: 331)

	Purpose (a)	Acct Charged (b)	Natural Gas Used MCF (c)	Natural Gas Amount of Credit (d)	Manufactured Gas MCF (e)	Manufactured Gas Amount of Credit (f)
Gas Used for Compressor Station Fuel - Credit (810)						
Gas Used For Products Extration - Credit (811)						
Gas Shrinkage and Other Usage in Respondent`s Own Processing						
Gas Shrinkage, etc. for Respondent`s Gas Processed by Others						
Gas Used for Other Utility Operations - Credit (812)						
(Report seperately each principal use. Group minor uses.)						
Total						

4100 Delta Natural Gas Company, Inc. 01/01/2023 - 12/31/2023

Transmission and Compression of Gas by Others (858) (Ref Page: 332)

	Name of Company and Desc. of	* (b)	Amount of Payment (c)	MCF of Gas (d)

4100 Delta Natural Gas Company, Inc. 01/01/2023 - 12/31/2023

Other Gas Supply Expenses (813) (Ref Page: 334)

	Description (a)	Amount (b)
Total		

4100 Delta Natural Gas Company, Inc. 01/01/2023 - 12/31/2023

Miscellaneous General Expenses (Acct 930.2) (Ref Page: 335)

	Description	Amount
Industry association dues		$45,923.00
Experimental and general research expenses.		
a. Gas Research Institute (GRI)		
b. Other		
Publishing and distributing information and reports to stockholders, trustee, registrar and transfer agent fees and expenses and other expenses		
Other		
	Dues/Membership & Subscriptions	$2,376.00
		$0.00
Total		$48,299.00

4100 Delta Natural Gas Company, Inc. 01/01/2023 - 12/31/2023

Depreciation, Depletion and Amortization of Gas Plant (403,403.1,404.1,404.2,404.3,405) (Ref Page: 336)

	Depreciation 403 (b)	Depreciation Exp	404.1 (d)	404.2 (e)	404.3 (f)	405 (g)	Total (h)
Intangible Plant	$581,777.00	$0.00	$0.00	$0.00	$0.00	$0.00	$581,777.00
Production Plant, manufactured gas							
Production and gathering plant, natural gas	$89,025.00	$0.00	$0.00	$0.00	$0.00	$0.00	$89,025.00
Products extraction plant							
Underground gas storage plant	$792,565.00	$0.00	$0.00	$0.00	$0.00	$0.00	$792,565.00
Other storage plant							
Base load LNG terminaling and processing plant							
Transmission plant	$2,149,164.00	$0.00	$0.00	$0.00	$0.00	$0.00	$2,149,164.00
Distribution plant	$5,113,303.00	$0.00	$0.00	$0.00	$0.00	$0.00	$5,113,303.00
General Plant	$1,488,086.00	$0.00	$0.00	$0.00	$0.00	$0.00	$1,488,086.00
Common plant - gas							
Other							
Total	$10,213,920.00	$0.00	$0.00	$0.00	$0.00	$0.00	$10,213,920.00

4100 Delta Natural Gas Company, Inc. 01/01/2023 - 12/31/2023

Depreciation, Depletion and Amortization of Gas Plant (cont) (Ref Page: 338)

	Functional Classification (a)	Plant Bases (thousands) (b)	Applied Depr or Amort Rates (c)
Production and Gathering Plant			
Offshore			
Onshore			
Underground Gas Storage Plant			
Transmission Plant			
Offshore			
Onshore			
General Plant			

4100 Delta Natural Gas Company, Inc. 01/01/2023 - 12/31/2023

Particulars Concerning Cetrain Income Deductions and Interest Charges Accounts (Ref Page: 340)

Item (a)	Amount (b)
Cash Surrender Value of Life Insurance	$84,049.00
Customer Deposit Interest	$4,625.00

4100 Delta Natural Gas Company, Inc. 01/01/2023 - 12/31/2023

Regulatory Commission Expenses (928) (Ref Page: 350)

	Description (a)	Assessed by Reg Commission (b)	Expenses of the Utility (c)	Total Expenses (d)	Deferred in 182.3 Beg of Yr (e)	Expenses Incurred Charged to Department
	PSC	$175,628.00	$0.00	$175,628.00	$0.00	
	Reg Assets	$0.00	$0.00	$0.00	$2,583,937.00	

4100 Delta Natural Gas Company, Inc. 01/01/2023 - 12/31/2023

Regulatory Commission Expenses (928) (Ref Page: 350) (Part Two)

	Description (a)	Expenses Incurred Charged to Acct (g)	Expenses Incurred Charged to Amount	Expenses Incurred Deferred to 182.3 (i)	Amortized Contra Acct (j)	Amortized Amt (k)	Deferred in 182.3 End of Yr (l)
	PSC		$0.00	$0.00		$0.00	$0.00
	Reg Assets		$0.00	$400,162.00		$0.00	$2,183,775.00

4100 Delta Natural Gas Company, Inc. 01/01/2023 - 12/31/2023

Distribution of Salaries and Wages - Electric (Ref Page: 355)

	Specify	Direct Payroll (b)	Alloc Clearing Accts (c)	Total (d)
Electric				
Operation				
3. Production				
4. Transmission				
5. Distribution				
6. Customer Accounts				
7. Customer Service and Informational				
8. Sales				
9. Administrative and General				
10. Total Operation				
Maintenance				
12. Production				
13. Transmission				
14. Distribution				
15. Administrative and General				
16. Total Maint				
Total Operation and Maintenance				
18. Total Production (Lines 3 and 12)				
19. Total Transmission (Lines 4 and 13)				
20. Total Distribution (Lines 5 and 14)				
21. Customer Accounts (Transcribe from Line 6)				
22. Customer Service and Informational (Transcribe from Line 7)				
23. Sales (Transcribe from Line 8)				
24. Administrative and Generatl (Lines 9 and 15)				
25. Total Oper. and Maint. (Lines 18-24)				

4100 Delta Natural Gas Company, Inc. 01/01/2023 - 12/31/2023

Distribution of Salaries and Wages - Gas (Ref Page: 355)

	Specify	Direct Payroll (b)	Alloc Clearing Accts (c)	Total (d)
Gas				
Operation				
28. Production -- Manufactured Gas				
29. Production -- Nat. Gas (Including Expl and Dev.)		$125,525.00	$0.00	$125,525.00
20. Other Gas Supply				
31. Storage, LNG Terminaling and Processing		$145,040.00	$0.00	$145,040.00
32. Transmission		$456,479.00	$0.00	$456,479.00
33. Distribution		$5,075,489.00	$0.00	$5,075,489.00
34. Customer Accounts		$546,943.00	$0.00	$546,943.00
35. Customer Service and Informational				
36. Sales		$570.00	$0.00	$570.00
37. Administrative and General		$1,169,118.00	$0.00	$1,169,118.00
38. Total Operation		$7,519,164.00	$0.00	$7,519,164.00
Maintenance				
40. Production -- Manufactured Gas				
41. Production -- Natural Gas		$33,272.00	$0.00	$33,272.00
42. Other Gas Supply				
43. Storage, LNG Terminaling and Processing		$13,841.00	$0.00	$13,841.00
44. Transmission		$6.00	$0.00	$6.00
45. Distribution		$168,550.00	$0.00	$168,550.00
46. Administrative and General				
47. Total Maint		$215,669.00	$0.00	$215,669.00
Total Operation and Maintenance				
50. Total Production -- Manufactured Gas (Lines 28 and 40)		$0.00	$0.00	$0.00
51. Total Production -- Natural Gas (Lines 29 and 41)		$158,797.00	$0.00	$158,797.00
52. Total Other Gas Supply (Lines 30 and 42)		$0.00	$0.00	$0.00
53. Total Storage LNG Terminaling and Processing (Lines 31 and 43)		$158,881.00	$0.00	$158,881.00

4100 Delta Natural Gas Company, Inc. 01/01/2023 - 12/31/2023

Distribution of Salaries and Wages - Gas (Ref Page: 355)

	Specify	Direct Payroll (b)	Alloc Clearing Accts (c)	Total (d)
54. Total Transmission (Lines 32 and 44)		$456,485.00	$0.00	$456,485.00
55. Total Distribution (Lines 33 and 45)		$5,244,039.00	$0.00	$5,244,039.00
56. Customer Accounts (Transcribe Line 34)		$546,943.00	$0.00	$546,943.00
57. Customer Service and Informational (Transcribe Line 35)				
58. Sales (Transcribe Line 36)		$570.00	$0.00	$570.00
59. Administrative and General (Line 37 + 46)		$1,169,118.00	$0.00	$1,169,118.00
60. Total Operation and Maint (Lines 50-59)		$7,734,833.00	$0.00	$7,734,833.00
Other Utility Departments				
62. Operation and Maintenance				
63. Total All Utility Dept (Lines 25,60,62)		$7,734,833.00	$0.00	$7,734,833.00

4100 Delta Natural Gas Company, Inc. 01/01/2023 - 12/31/2023

Distribution of Salaries and Wages - Utility Plant (Ref Page: 356)

	Specify	Direct Payroll (b)	Alloc Clearing Accts (c)	Total (d)
Utility Plant				
Construction (By Utility Departments)				
66. Electric Plant				
67. Gas Plant		$3,216,634.00	$0.00	$3,216,634.00
68. Other				
69. Total Construction		$3,216,634.00	$0.00	$3,216,634.00
70. Plant Removal (By Utility Departments)				
71. Electric Plant				
72. Gas Plant				
73. Other				
74. Total Plant Removal		$0.00	$0.00	$0.00
75. Other Accounts				
	Merchandising	$95.00	$0.00	$95.00
	CEP Program	$1,586.00	$0.00	$1,586.00
	Subsidiaries	$77,294.00	$0.00	$77,294.00
76. Total Other Accounts		$78,975.00	$0.00	$78,975.00
77. Total Salaries and Wages		$11,030,442.00	$0.00	$11,030,442.00

4100 Delta Natural Gas Company, Inc. 01/01/2023 - 12/31/2023

Charges for Outside Professional and Other Consultative Services (Ref Page: 358)

Description (a)	* (b)	Amount (2)
Accounting/Auditing Services		$123,430.00
Legal Services		$171,593.00
Consultant Services		$145,499.00

4100 Delta Natural Gas Company, Inc. 01/01/2023 - 12/31/2023

Compressor Stations (Ref Page: 508)

	Name of Station and	Number of Units (b)	Certified Horsepower (c)	Plant Cost (d)	Fuel or Power (e)	Fuel or Power Type
	Canada Mountain-Bell County, KY	5	2,080	$4,961,165.00	$0.00	
	East/West-Bell County, KY	2	400	$960,369.00	$0.00	
	Flat Lick-Knox County, KY	2	410	$515,806.00	$0.00	
	Gabbard Fork-Clay County, KY	3	1,600	$3,881,596.00	$0.00	
	Johnson-Whitley County, KY	3	976	$929,853.00	$0.00	
	Kettle Island-Bell County, KY	1	0	$97,860.00	$0.00	
	Liford-Whitley County, KY	1	80	$178,236.00	$0.00	
	Rader Creek-Clay County, KY	1	180	$342,173.00	$0.00	
	Red Lick-Estill County, KY	3	1,200	$2,597,828.00	$0.00	
	Veach-Whitley County, KY	1	10	$36,716.00	$0.00	
	Woodbine-Whitley County, KY	1	80	$246,630.00	$0.00	

4100 Delta Natural Gas Company, Inc. 01/01/2023 - 12/31/2023

Compressor Stations (Ref Page: 508) (Part Two)

	Name of Station and	Other (f)	Gas for Comp Fuel MCF	Total Comp Hours	Comp operating at Time	Date of Station Peak (j)
	Canada Mountain-Bell County, KY	$0.00	46,960	18,752	0	
	East/West-Bell County, KY	$0.00	724	4,818	0	
	Flat Lick-Knox County, KY	$0.00	624	4,734	0	
	Gabbard Fork-Clay County, KY	$0.00	19,380	6,126	0	
	Johnson-Whitley County, KY	$0.00	237	930	0	
	Kettle Island-Bell County, KY	$0.00	0	0	0	
	Liford-Whitley County, KY	$0.00	2,717	6,885	0	
	Rader Creek-Clay County, KY	$0.00	44	66	0	
	Red Lick-Estill County, KY	$0.00	23,965	9,729	0	
	Veach-Whitley County, KY	$0.00	0	0	0	
	Woodbine-Whitley County, KY	$0.00	2,979	8,782	0	

4100 Delta Natural Gas Company, Inc. 01/01/2023 - 12/31/2023

Gas Storage Projects (Ref Page: 512)

	Gas Belonging to Respondent MCF (b)	Gas Belonging to Others MCF (c)	Total MCF (d)
Storage Operations (in MCF)			
Gas Delivered to Storage			
January			
February			
March			
April	223,490	0	223,490
May	284,234	0	284,234
June			
July			
August			
September			
October			
November			
December			
Total			
Gas Withdrawn from Storage			
January	30,635	0	30,635
February	167,768	0	167,768
March	372,238	0	372,238
April	49,699	0	49,699
May			
June			
July			
August			
September			
October			
November	227,484	0	227,484
December	238,967	0	238,967
Total			

4100 Delta Natural Gas Company, Inc. 01/01/2023 - 12/31/2023

Gas Storage Projects (cont) (Ref Page: 513)

	Total Amount (b)	Date
Storage Operations		
Top or Working Gas End of Year		
Cushion Gas (Including native gas)		
Total Gas in Reservoir		
Certified Storage Capacity		
Number of Injection - Withdrawal Wells		
Number of Obsevation Wells		
Maximum Days Withdrawal from Storage		
Date of Maximum Days Withdrawal		
LNG Terminal Companies (MCF)		
Number of Tanks		
Capacity of Tanks		
LNG Volume		
Received at Ship Rail		
Transferred to Tanks		
Withdrawn from Tanks		
Boil Off Vaporization Loss		

4100 Delta Natural Gas Company, Inc. 01/01/2023 - 12/31/2023

Transmission Lines (Ref Page: 514)

Designation of Line or Group of Lines (a)	* (b)	Total Miles of Pipe (c)

4100 Delta Natural Gas Company, Inc. 01/01/2023 - 12/31/2023

Transmission System Peak Deliveries (Ref Page: 518)

Description	MCF Gas to Interstate Pipelines (b)	MCF Gas to Others (c)	Total (d)
Section A: Single Day Peak Deliveries			
Date			
Volumes of Gas Transported			
No-Notice Transportation			
Other Firm Transportation			
Interruptible Transportation			
Other (Describe)			
Total			
Volumes of gas Withdrawn form Storage under Storage Contracts			
No-Notice Storage			
Other Firm Storage			
Interruptible Storage			
Other (Describe)			
Total			
Other Operational Activities			
Gas Withdrawn from Storage for System Operations			
Reduction in Line Pack			
Other (Describe)			
Total			
Section B: Consecutive Three-Day Peak Deliveries			
Dates:			
Volumes of Gas Transported			
No-Notice Transportation			
Other Firm Transportation			
Interruptible Transportation			
Other (Describe)			

4100 Delta Natural Gas Company, Inc. 01/01/2023 - 12/31/2023

Transmission System Peak Deliveries (Ref Page: 518)

	Description	MCF Gas to Interstate Pipelines (b)	MCF Gas to Others (c)	Total (d)
Total				
Volumes of Gas Withdrawn from Storage under Storage Contacts				
No-Notice Storage				
Other Firm Storage				
Interruptible Storage				
Other (Describe)				
Total				
Other Operational Activities				
Gas Withdrawn from Storage for System Operations				
Reduction in Line Pack				
Other (Describe)				
Total				

4100 Delta Natural Gas Company, Inc. 01/01/2023 - 12/31/2023

Auxiliary Peaking Facilities (Ref Page: 519)

	Location (a)	Type (b)	Max Daily Delivery Capacity MCF (c)	Cost of Facility (d)	Operated on Date Highest Trans Peak Del? (yes/no)

4100 Delta Natural Gas Company, Inc. 01/01/2023 - 12/31/2023

Gas Account - Natural Gas (Ref Page: 520)

	Description	Amt MCF
GAS RECEIVED		
Gas Purchases (800-805)		3,032,169
Gas of Others received for Gathering (ref pg 303) (489.1)		
Gas of Others Received for Transmission (Ref pg 305) (489.2)		0
Gas of Others Received for Distrubution (ref pg 301) (489.3)		13,463,796
Gas of Others Received for Contract Storage (Ref Pg 307) (489.4)		
Exchanged Gas Received from Others (Ref Pg 328) (806)		
Gas Received as Imbalances (Ref Pg 328) (806)		68,162
Receipts of Respondent`s Gas Transported by Others (Ref pg 332) (858)		
Other Gas Withdrawn from Storage (Explain)		2,723,756
Gas Received from Shippers as Compressor Station Fuel		
Gas Received from Shippers as Lost and Unaccounted for		
Other Reciepts (Specify)		
Total Receipts		
GAS DELIVERED		
Gas Sales (480-484)		2,986,025
Deliveries of gas Gathered for Others (Ref pg 303) (489.1)		
Deliveries of Gas Transported for Others (Ref Pg 305) (489.2)		
Deliveries of Gas Distributed for Others (Ref Pg 301) (489.3)		13,014,812
Deliveries of Contract Storage gas (Ref Pg 307) (489.4)		
Exchange Gas Delivered to Others (Ref Pg 328) (806)		
Gas Delivered as Imbalances (Ref Pg 328) (806)		
Deliveries of Gas to Others for Transportation (Ref Pg 332) (858)		
Other Gas Delivered to Storage (Explain)		2,929,970
Gas Used for Compressor Station Fuel (509)		
Other Deliveries (Specify)		
	Unbilled	-43,460
	Company Usage	116,147
28. Total Deliveries		19,003,494

4100 Delta Natural Gas Company, Inc. 01/01/2023 - 12/31/2023

Gas Account - Natural Gas (Ref Page: 520)

	Description	Amt MCF
GAS UNACCOUNTED FOR		
Production System Losses		
Gathering System Losses		
Transmission System Losses		
Distribution System Losses		
Storage System Losses		
Other Losses (Specify)		
	Other	284,389
36. Total Unaccounted For		284,389
Total Deliveries and Unaccounted For For (Line 28 and 36)		19,287,883

4100 Delta Natural Gas Company, Inc. 01/01/2023 - 12/31/2023

CheckList

Item	Value 1	Value 2	Agree	Explain
Balance Sheet (Ref pg 110)				
Utility Plant agrees with Sched Summary of Utility Plant (Ref pg 200) Line 13. Total Utility Plant less Line 11. Construction Work In Progress	313869521.00	313869521.00	OK	
Line 3. Construction Work In Progress agrees with Sched Summary of Utility Plant (Ref pg 200) Line 11. Construction Work In Progress	9871784.00	9871784.00	OK	
Line 5. Accum. Prov for Depr and Amort Depl agrees with Sched Summary of Utility Plant (Ref Pg 200) Lines 14. Accum. Prov for Depr and Amort Depl	140422265.00	140422265.00	OK	
Line 5. Accum. Prov for Depr and Amort Depl agrees with Sched Summary of Utility Plant (Ref Pg 200) Lines 33. Total Accumulated Provisions	140422265.00	140422265.00	OK	
Line 6. Net Utility Plant agrees with Sched Summary of Utility Plant (Ref Pg 200) Lines 15. Net Utility Plant	183319040.00	183319040.00	OK	
Line 11. Utility Plant Adjustments are supported by Submitted Financial Statements as requested on Ref Pg 122				There is no Ref P 122. Do not see statements requested on Summary of Utility Plant-Ref page 200.
Line 12. Gas Stored-Base Gas (117.1) agrees with Sched Gas Stored Accounts (Ref Pg 220) Line Balance at End of Year Column 117.1 (b)	4208069.00	4208069.00	OK	
Line 14. Gas Stored Underground - Non Current (117.3) agrees with Sched Gas Stored Accounts (Ref Pg 220) Line Balance at End of Year Column 117.4 (d)	0.0000	0.0000	OK	
Line 15. Gas Owned to System Gas (117.4) agrees with Sched Gas Stored Accounts (Ref Pg 220) Line Balance at End of Year Column 117.4 (e)	0	0.0000	OK	
Line 17. Investments in Subsidiary Companies agrees with Sched Investments in Subsidiary Companies 123.1 (Ref Pg 224) Line Total Column Amt of Investment (g)	0	0	OK	
Line 47. Gas Stored Underground - Current (164.1) agrees with Sched Gas Stored Accounts (Ref Pg 220) Col 164.1 (f)	1774389.00	1774389.00	OK	

4100 Delta Natural Gas Company, Inc. 01/01/2023 - 12/31/2023

CheckList

Item	Value 1	Value 2	Agree	Explain
Line 48. Liquefied Nat Gas Stored and Held (164.3) agrees with Sched Gas Stored Accounts (Ref Pg 220) Sum of Cols 164.2 and 164.3	0	0.0000	OK	
Line 49. Prepayments agrees with Sched Prepayments (Ref Pg 230)	104828.00	104828.00	OK	
Line 58. Extraordinary Property Losses agrees with Sched Extraordinary Property Losses (Ref Pg 230)	0	0	OK	
Line 59 Unrecovered Plant and Regulatory Study Costs agrees with Sched Unrecovered Plant and Regulatory Study Costs (Ref Pg 230)	0	0	OK	
Line 65 Miscellaneous Deferred Debits agrees with Sched Miscellaneous Deferred Debits (Ref Pg 233)	1073721.00	1073721.00	OK	
Line 69 Accumulated Deferred Income Taxes agrees with Sched Accumulated Deferred Income Taxes (Ref Pg 234) Total Acct 190	5030443.00	5030443.00	OK	
Comparative Balance Sheet (Liabilities and Other Credits) (Ref Pg 112)				
Line 2. Common Stock Issued agrees with Sched Capital Stock (Ref Pg 250) Line Total Common Stock Col (f)	0	0	OK	
Line 3. Preferred Stock Issued agrees with Sched Capital Stock (Ref Pg 250) Line Total Preferred Stock Col (f)	0	0	OK	
Line 4. Capital Stock Subscribed agrees with Sched Capital Stock Subscribed, Liability for Conversion Premium and Installments Received (Ref Pg 252) Line Total Capital Stock Subscribed Col (d)	0	0	OK	
Line 5. Stock Liability for Conversion agrees with Sched Capital Stock Subscribed, Liability for Conversion Premium and Installments Received (Ref Pg 252) Line Total Stock Liability for Conversion	0	0	OK	
Line 6. Premium on Capital Stock agrees with Sched Capital Stock Subscribed, Liability for Conversion Premium and Installments Received (Ref Pg 252) Line Total Premium on Capital Stock	0	0	OK	

4100 Delta Natural Gas Company, Inc. 01/01/2023 - 12/31/2023

CheckList

Item	Value 1	Value 2	Agree	Explain
Line 7. Other Paid-in Capital Stock agrees with Sched Other Paid in Capital(Ref Pg 253) Line Total	74728019.00	74728019.00	OK	
Line 8 . Installmnts Recvd Capital Stk agrees with Sched Capital Stock Subscribed, Liability for Conversion Premium and Installments Received (Ref Pg 252) Line Tot Inst. Recvd on Capital Stock	0	0	OK	
Line 9. Discount on Capital Stock agrees with Sched Discount on Capital Stock Acct 213 (Ref Pg 254) Line Total	0	0	OK	
Line 10. Capital Stock Expense agrees with Sched Capital Stock Expense Acct 214 (Ref Pg 254) Line Total	0	0	OK	
Line 11 Retained Earnings agrees with Statement of Retained Earnings for the Year (Ref Pg 118) Line 19. Total Retained Earnings	9489913.00	9489913.00	OK	
Line 12. Unappropriated Undistributed Subsidiary Earnings agrees with Statement of Retained Earnings for the Year (Ref Pg 118) Line 24. Balance End of Year	0	0.0000	OK	
Line 13. Reacquired Capital Stock agrees with Capital Stock (Ref Pg 250) Line Total col Acct 217 (h)	0	0	OK	
Line 39. Taxes Accrued agrees with Sched Taxes Accrued, Prepaid and Charged (Ref Pg 263) Line Total Col Acct 236 (g)	6134855.00	6134855.00	OK	
Line 45. Misc Current and Accrued Liabilities agrees with Sched Misc Current and Accured Liabilities (Ref Pg 268) Line Total	2274332.00	2274332.00	OK	
Line 52. Other Deferred Credits agrees with Sched Other Deferred Credits (Ref Pg 269) Line Total	254644.00	254644.00	OK	
Income Statement (Ref Pg 114)				
Line 2. Gas Operating Revenues agrees with Sched Gas Operating Revenues (Ref Pg 300) Line Total Col (h)	59670489.00	59670489.00	OK	

4100 Delta Natural Gas Company, Inc. 01/01/2023 - 12/31/2023

CheckList

Item	Value 1	Value 2	Agree	Explain
Sum of Lines 4 and 5 Operation and Maint Expenses agrees with Sched Gas Operation and Maintenance (Ref Pg 335) Line Total Gas O and M Expenses	36035461.00	36035461.00	OK	
Line 6. Depreciation Exp (403) agrees with Sched Depreciation, Depletion and Amort (Ref Pg 336) Line Total Col Depreciation (b)	10213920.00	10213920.00	OK	
Line 7. Amort and Depl (404-405) agrees with Sched Depreciation, Depletion and Amort (Ref Pg 336) Line Total Sum of Cols (c-f)	0	0.0000	OK	
Sum of Lines 13,14 and 15. Taxes (408.1-409.1) agrees with Sched Taxes Accr, Prepd and Charged (Ref Pg 262) Line Total Col (j)	5644390.00	5644390.00	OK	
Line 16. Provision for Deferred Income Taxes (410.1) agrees with SUM OF Acct 190 (Ref Pg 234) Col c , Acct 282 (Ref Pg 274) Col c and Acct 282 (Ref Pg 276) Col c	-1145485.00	-1145485.00	OK	
Line 17. (Less) Provision for Deferred Income Taxes (411.1) agrees with SUM OF Acct 190 (Ref Pg 234) Col d , Acct 282 (Ref Pg 274) Col d and Acct 282 (Ref Pg 276) Col d	0	0.0000	OK	
Income Statement (Ref Pg 116)				
Sum of Lines 48,49 and 50 agrees with Sched Taxes Accr, Prepd and Charged (Ref Pg 262) Line Total Taxes Other Than Income Col (l)	0	0.0000	OK	
Line 49. Provision for Deferred Inc. Taxes agrees with Sched Accumulated Deferred Income Taxes (Ref Pg 234) Line Total Acct 190 Col 410.2 (e)	0	0.0000	OK	
Line 52. (Less) Provision for Deferred Inc. Taxes CR agrees with Sched Accumulated Deferred Income Taxes (Ref Pg 234) Line Total Acct 190 Col 411.2 (f)	0	0.0000	OK	
Line 70. Income Taxes - Federal and Other agrees with Sched Taxes Accr, Prepd and Charged (Ref Pg 262) Col 409.3 (m) Sum of Lines Total Income Taxes Federal and Other	0	0.0000	OK	

4100 Delta Natural Gas Company, Inc. 01/01/2023 - 12/31/2023

CheckList

Item	Value 1	Value 2	Agree	Explain
Summary of Utility Plant and Accumulated Provisions for Depreciation Amortization and Depletion (Ref Pg 200)				
Line 8. Total Utility Plant agrees with Sched Gas Plant in Service (Ref Pg 206) Line Total Gas Plant in Service Col (g)	314450280.00	314450280.00	OK	
Line 10. Held for Future Use agrees with Sched Gas Plant Held for Future Use (Ref Pg 214) Line Total	0	0	OK	
Line 11. Construction Work in Progress agrees with Sched Construction Work in Progress (Ref Pg 216) Line Total	9871784.00	9871784.00	OK	
Line 18. Depreciation agrees with Sched Accumulated Provision for Depreciation of Gas Utility Plant (Ref Pg 219) Line Balance at End of Year	141003024.00	141003024.00	OK	
Statement of Retained Earnings for the Year (Ref Pg 118)				
Line 10 Total Dividends Declared - Preferred Stock agrees with Statement of Cash Flows (Ref Pg 120) Line 68. Dividends on Preferred Stock	0	0	OK	
Line 11. Total Dividends Declared - Common Stock agrees with Statement of Cash Flows (Ref Pg 120) Line 69. Dividends on Common Stock	0	0	OK	
Miscellaneous General Expenses (Ref Pg 335)				
Line Total agrees with Sched Gas Operation and Maintenance (Ref Pg 323) Line Miscellaneous General Expenses	48299.00	48299.00	OK	

4100 Delta Natural Gas Company, Inc. 01/01/2023 - 12/31/2023

Upload supporting documents

Document	Description	Supports

Utility ID: 4100

OATH

Commonwealth of Kentucky)
) ss:
County of Clark)

John B Brown makes oath and says
(Name of Officer)

that he/she is President of
(Official title of officer)

Delta Natural Gas Company, Inc.
(Exact legal title or name of respondent)

that it is his/her duty to have supervision over the books of account of the respondent and to control the manner in which such books are kept; that he/she knows that such books have, during the period covered by the foregoing report, been kept in good faith in accordance with the accounting and other orders of the Public Service Commission of Kentucky, effective during the said period; that he/she has carefully examined the said report and to have the best of his/her knowledge and belief the entries contained in the said report have, so far as they relate to matters of account, been accurately taken from the said books of account and are in exact accordance therewith; that he/she believes that all other statements of fact contained in the said report are true; and that the said report is a correct and complete statement of the business and affairs of the above-named respondent during the period of time from and including

January 1, 2023 , to and including December 31, 2023

(Signature of Officer)

subscribed and sworn to before me, a Notary Public , in and for

the State and County named in the above this 21st day of March, 2024

(Affix Seal Here)

JENNIFER PAGE BINGHAM
NOTARY PUBLIC
STATE AT LARGE KENTUCKY
COMM. # KYNP74158
MY COMMISSION EXPIRES JUNE 19, 2027

My Commission expires June 19, 2027

Jennifer Page Bingham
(Signature of officer authorized to administer oath)

[Persons making willful false statements in this report may be punished by fine or imprisonment under KRS 523.040 and 523.100.]

Company: Delta Natural Gas Company, Inc.

Question Number: PSC-FR-Tab 42

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)(l)

The annual report to shareholders or members and the statistical supplements covering the most recent two (2) years from the application filing date.

Response:

Delta has not had annual reports to shareholders or members during the most recent two years, but is providing Essential Utilities, Inc.'s shareholder reports for this time period.

INTEGRITY | INFRASTRUCTURE | INVESTMENT | INNOVATION | INCLUSION | INFLUENCE





YEAR IN REVIEW

2022





Essential™
Providing natural resources for life.

Essential Utilities, Inc.
2022 Annual Report

NYSE: WTRG

Essential

2022 YEAR IN REVIEW

OUR FOOTPRINT

10
STATES

5.5 million
PEOPLE SERVED

3,200
EMPLOYEES

OUR IMPACT

4,000+
EMPLOYEE VOLUNTEER HOURS

$4.5M
IN CHARITABLE DONATIONS

445+
COMMUNITY ORGANIZATIONS SUPPORTED

OUR INVESTMENT

430+
MILES OF PIPELINE RETIRED OR REPLACED

$1B+
IN INFRASTRUCTURE IMPROVEMENT

3
CLOSED WATER & WASTEWATER ACQUSITIONS

SIGNED ACQUISITION AGREEMENTS

3
WATER & WASTEWATER SYSTEMS

6,700+
TOTAL CUSTOMER EQUIVALENTS

$26.9M
TOTAL PURCHASE PRICE

A Word from Our Chairman & CEO



Dear Fellow Shareholders:

As I reflect on 2022, I'm proud of our team and the progress we made in our continuous quest to improve. Throughout the year, we adeptly navigated external challenges including rising interest rates and inflation, continued societal change, evolving public sentiment on free enterprise, and supply chain issues. By remaining agile, adjusting our plans and leaning on our experienced management team, we continued to make incremental and meaningful progress in our pursuit of excellence.

Our remarkable 136-year heritage of dependable service, consistent innovation and high performance has been guided by our core values of integrity, respect and excellence. We remained focused throughout this period of vast change on our core mission – delivering high quality water, wastewater and natural gas service to our customers.

A key component of our commitment is our expansive capital investment program. In 2022, we invested more than $1 billion to replace aging water, wastewater and natural gas infrastructure. This investment improves quality and safety, increases reliability and enhances compliance for our customers.

We continue to execute our growth strategy by offering solutions to municipal governments overwhelmed by the financial, operational and compliance challenges associated with running water and wastewater utilities. Across the country, there are nearly 50,000 water systems and 16,000 wastewater systems, presenting an opportunity for Essential as we offer a fair market price, compliance and excellent service following an acquisition.

In 2022, we continued to acquire and sign asset purchase agreements for new water and wastewater systems that will add new customers to our footprint. We do not intend to acquire additional natural gas utilities, but our strong gas platform in western Pennsylvania will play an important role in our acquisition strategy as we expand our water and wastewater footprint into the same area.

In the nearly three years since our milestone transaction to become Essential Utilities, our natural gas segment has outperformed our financial, operational and safety expectations thanks to the laser focus of our dedicated workforce and strong management team. This strong performance is an asset to the company as we expand our water segment by acquisition.

As we look to the future, we firmly believe energy independence in the United States will require that natural gas remains a key component of our energy mix. With our gas segment's ideal location and innovative focus, we're proud to participate in the development of a regional energy hub. The importance of reliable and accessible natural gas is more evident as we watch the European Union grapple with its dependence on Russian reserves, and we know natural gas will play a crucial role in communities across the country for decades to come.

Throughout this report, you will read in detail about the innovative solutions we bring to the problems and opportunities our country faces, now and into the future. We pride ourselves on meaningful innovation and believe real operational excellence is achieved through continuous improvement.

Lastly, we continue to be an industry leader in our environmental, social and governance (ESG) efforts, setting and achieving ambitious goals to ensure we are well-positioned to solve our nation's infrastructure challenges while protecting our natural environment.

We are committed to reducing our carbon footprint by 60 percent from a 2019 baseline by 2035, which we will achieve through extensive gas pipeline replacement, renewable energy purchasing, methane leak detection and remediation, and natural gas and electric-powered vehicle replacement. By the close of 2022, we achieved a more than 23 percent reduction in emissions.

We are also dedicated to creating a culture of inclusion at Essential, valuing differences as a competitive advantage and ensuring our workforce accurately represents the communities we serve. We committed to 15 percent of our overall controllable spend procured from diverse suppliers, and I am thrilled to report our achievement of this target. In addition, we are nearing achievement of our target to reach 17 percent employees of color.

There is always more work to do, but I am encouraged by our progress and proud to reach our first-stage growth milestones as Essential. We are well positioned to ensure our customer and employee experiences are uniformly high, and we continue to grow in 2023.

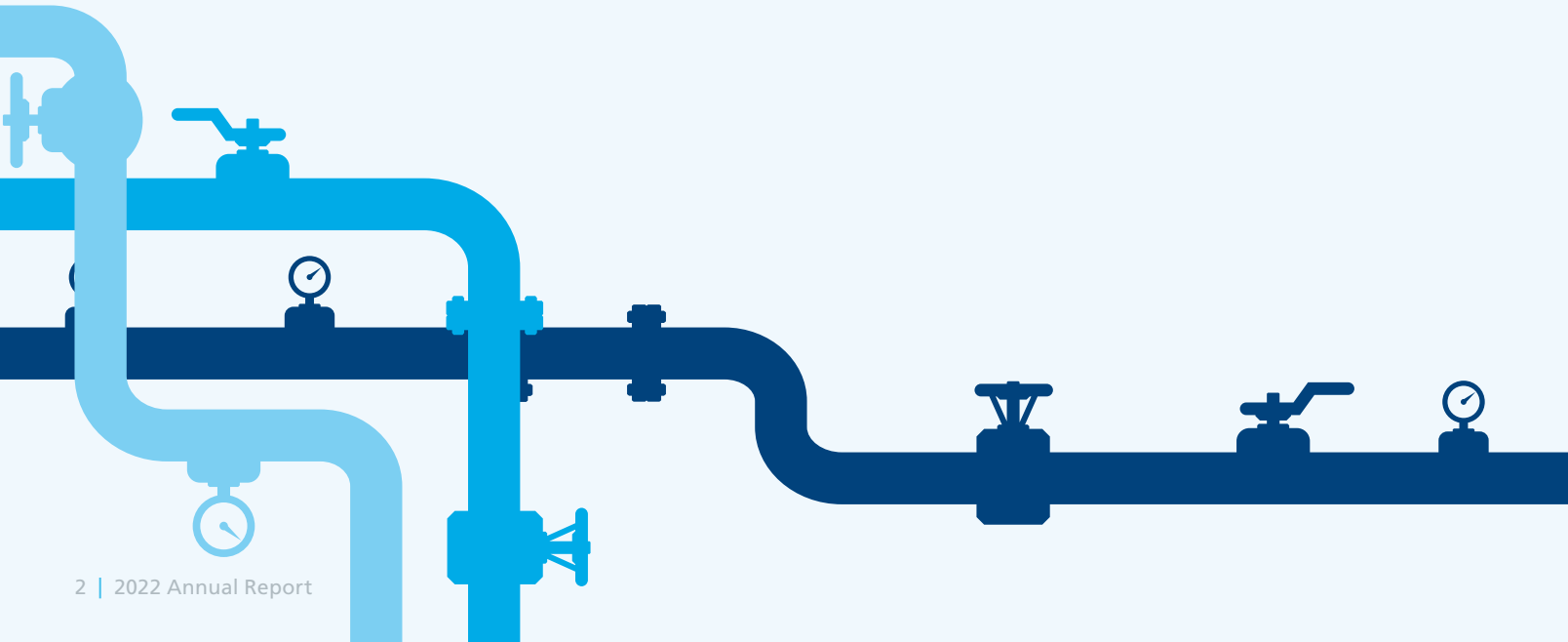
On behalf of the entire Essential leadership team, board of directors and our employees, we thank you for your confidence and ongoing support.



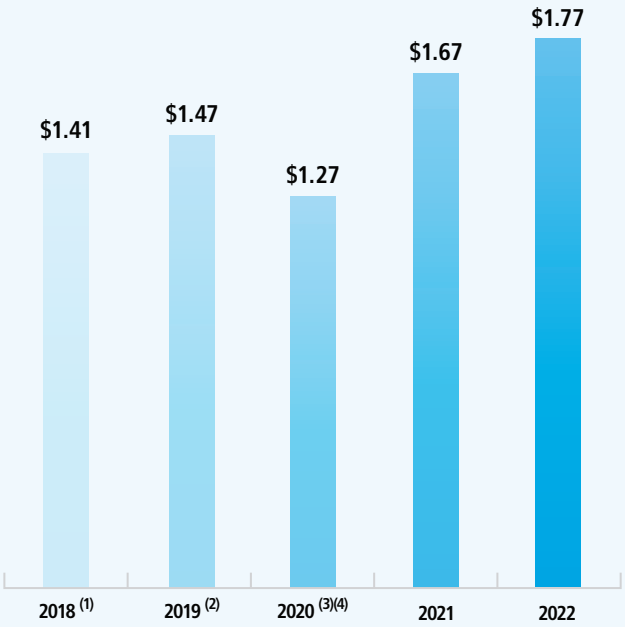
Christopher H. Franklin
Chairman and CEO,
Essential Utilities Inc.

2022 FINANCIAL HIGHLIGHTS

In thousands, except per-share amounts	2022	2021	% Change
Operating Revenues	$2,288,032	$1,878,144	21.8%
Regulated Segments:			
Regulated Water Segment Revenues	$1,082,972	$980,203	10.5%
Regulated Natural Gas Segment Revenues	$1,143,362	$859,902	33.0%
Operations and Maintenance Expense	$613,649	$550,580	11.5%
Net income	$465,237	$431,612	7.8%
Capital Expenditures	$1,062,763	$1,020,519	4.1%
Diluted net income per common share	$1.77	$1.67	6.0%
Annualized dividend rate per common share (12/31)	$1.1480	$1.0728	7.0%
Total Assets	$15,719,107	$14,658,278	7.2%
Number of utility customers served (12/31)	1,851,586	1,820,049	1.7%



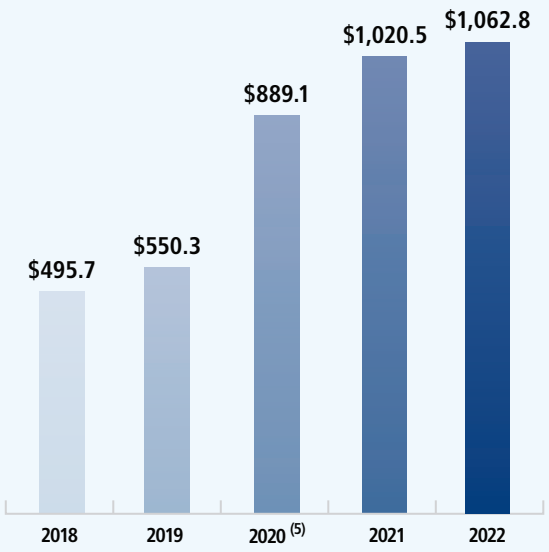
Diluted Adjusted Income per Common Share



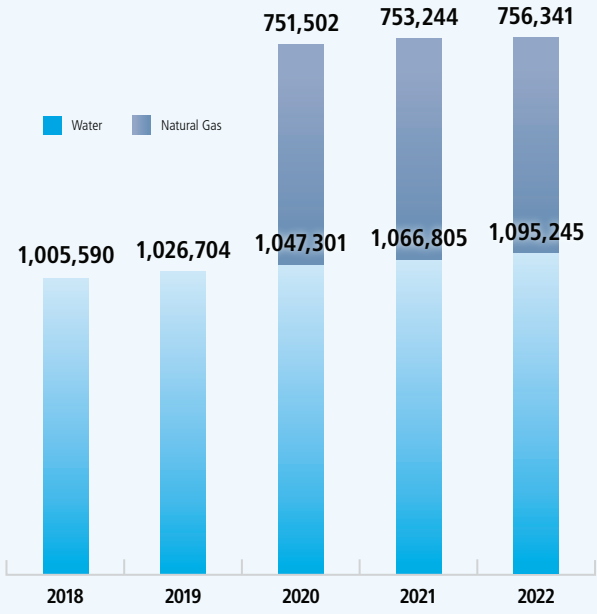
Dividends per Share (annualized)



Capital Investment (in millions of dollars)



Utility Customer Connections



(1) 2018 Net income per share was $1.08 (GAAP). 2018 adjusted for transaction costs and other items related to the Peoples transaction (Non-GAAP).
(2) 2019 Net income per share was $1.04 (GAAP). 2019 adjusted for transaction costs and other items related to the Peoples transaction (Non-GAAP).
(3) 2020 Net income per share was $1.12 (GAAP). 2020 adjusted for transaction costs and other items related to the Peoples transaction (Non-GAAP).
(4) Includes Peoples' operating results as of the closing date of the Peoples acquisition on March 16, 2020.
(5) 2020 Capital investment includes $53.5 million of capital invested by Peoples prior to closing.
Please see the investor relations page of Essential.co for a reconciliation of GAAP to non-GAAP financial measures.



Leveraging INtegration for Continued Growth

Our history as a mission-based company spans more than 136 years from our roots as a local Pennsylvania water supplier to where we are today. As we approach the three-year anniversary of Essential Utilities, we're now one of the country's most significant public utility companies, providing safe drinking water, wastewater services and natural gas to more than 5.5 million people across 10 states.

We've had a foundational year, with 2022 marking important milestones that furthered our ambitious growth strategy and built on the excellence of our operations as protectors and providers of the Earth's most essential resources.

While the benefits of combining natural gas and water are not always obvious, the integration of these businesses has positioned us for growth as a much stronger company in a multitude of ways.

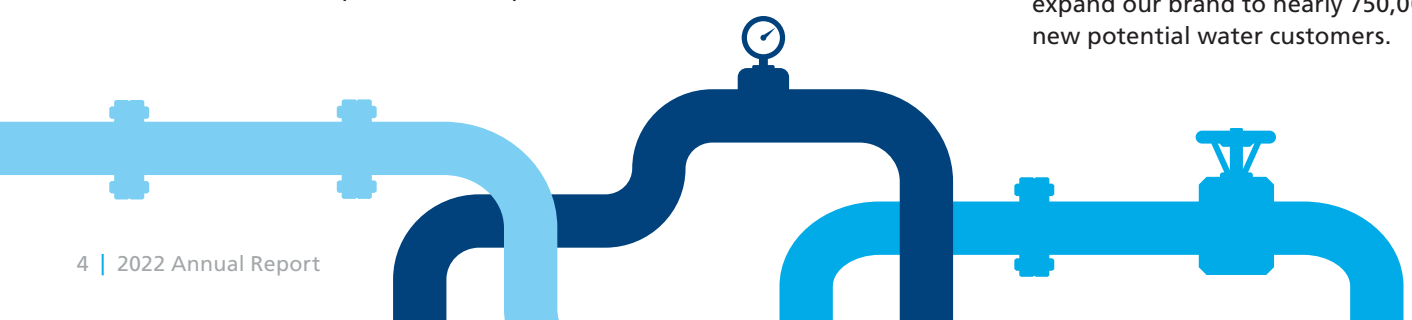
The focus for our gas operations has always been on efficient, safe operation and emissions reduction, which we'll achieve through ongoing and extensive pipeline replacement, renewable energy purchasing, accelerated methane leak detection and repair and other planned initiatives.

As a leading infrastructure investment company, Essential provides easier access to capital, enabling our regulated gas segment, which is relatively concentrated to the Pittsburgh, Pennsylvania area, to accelerate critical infrastructure projects. The investment in these projects largely accounts for pipe replacement, increasing the safety and reliability of our operations and reducing our carbon footprint – important benchmarks in our success and future growth.

Additionally, the strength of our gas operations is an asset to our long-term growth strategy, providing a solid operational and financial foundation that further enables us to prudently expand our water and wastewater footprint through acquisition.

In late 2022, we announced our intention to sell the small, West Virginia portion of our natural gas utility assets. The small size of these assets, combined with operational and regulatory challenges, diverted management attention from higher priority strategic initiatives. This transaction will ultimately enable us to focus on operational excellence and organic growth of our gas segment in states where we have the scale to positively impact the lives of our customers. Our gas operations are an essential part of our company, and we're reaping the benefits of integration more each day.

With its presence on top of the Marcellus shale formation, Pittsburgh and the Western Pennsylvania Tri-State region is poised to be at the forefront of energy innovation. Thanks to the long-standing relationships we've built in Pittsburgh with our gas segment, Essential has been able to expand our brand to nearly 750,000 new potential water customers.



STEADY LEADERSHIP DRIVING FUTURE SUCCESS

With a strong track record of municipal acquisitions, financial performance and operational excellence, Essential Utilities is well prepared for sustainable and consistent growth.

A key component of that growth to date, and why our outlook remains so strong for the future, is our tenured executive leadership team. A large majority of Essential leadership has worked together for several years, offering innovative and new ideas to solve some of our nation's most complex infrastructure challenges and shepherd the company toward future success.

As we advance in our commitment to replace infrastructure and safeguard our communities, we're motivated by the potential ahead – a fractured infrastructure framework with nearly 70,000 water and wastewater systems across the country. The opportunity for continued environmental and community impact is what propels our leadership team forward.

In 2022, we expanded our leadership to bring in new diverse voices including executive leaders to help shape our communications and technology for the future.



Jeanne Russo
Vice President,
Communications



Sumit Nair
Vice President,
Chief Information Officer



"Essential's steady growth is a testament to the strength and depth of our leadership team, and our customers directly benefit as a result of their collective experience, knowledge and innovative thinking. I am extremely confident in our future growth and success thanks to this first-rate management team."

Christopher Franklin
Chairman, Chief Executive Officer and President

SUSTAINABLE GROWTH HIGHLIGHTS

In 2022, Essential acquired three water and wastewater systems and added approximately $120 million in rate base and more than 23,000 new customers. In addition, we signed two agreements to purchase three water and wastewater systems that collectively are expected to add over 6,700 new customers or equivalent dwelling units and total nearly $27 million in purchase price.





Operating with INtention

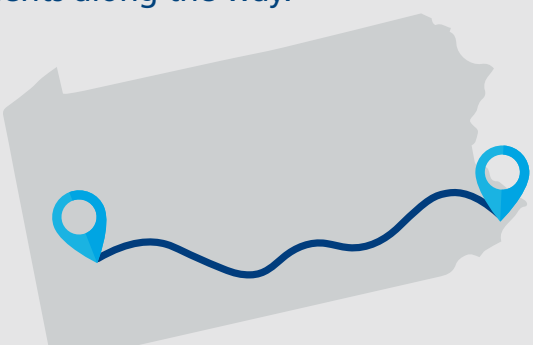
As utility infrastructure experts, we pride ourselves on efficiency, safety, operational excellence and continuous improvement. We are making a difference in the lives of our customers and communities, and everyone, at every level across Essential, understands the importance of our mission.

Our top priority remains providing safe and reliable access to water, wastewater and natural gas service to sustain the lives of our customers and communities. With that comes the ability to strengthen our communities through responsible investment, improved infrastructure, environmental stewardship and community involvement.

We don't just provide resources for today – we strive to make critical improvements and further innovation so our resources will be protected for generations to come. It's through this innovative approach that true operational excellence can be achieved.

Each year, we replace more pipe than the distance traveling from Philadelphia to Pittsburgh, making critical improvements along the way.

- Safety
- Reliability
- Compliance
- Environmental Protection



INNOVATING TO SOLVE A NATIONAL CRISIS

The ongoing presence of harmful Per and Poly-fluoroalkyl Substances (also known as PFAS, or "forever chemicals"), requires a unique treatment approach, and one that we are proud to lead among our peers. For more than seven years, Essential has been working to mitigate the presence of PFAS in our water, investing more than $40 million in treatment solutions, working alongside regulatory bodies to test new approaches. We look forward to a formal Maximum Contaminant Level (MCL) declaration by the U.S. Environmental Protection Agency later this year and are committed to implementing treatment in alignment with it throughout our service territory.

"Essential Utilities has led the way on PFAS remediation through transparent communication, a forward-looking treatment plan and setting a company-wide standard as we await regulatory guidance. To date, we have secured more than $10 million in grants that will support treatment plant improvements while alleviating the cost of remediation for our customers. We remain committed to delivering the highest quality water for our customers and communities."

Colleen Arnold
President, Aqua

THOUGHTFUL CAPITAL INVESTMENT AS A SOLUTION TO AMERICA'S INFRASTRUCTURE CRISIS

America is facing an infrastructure crisis. Across the country, aging pipelines contribute to greenhouse gas emissions and water loss, compromise economic growth and put our communities at risk. While federal funding is being earmarked to tackle this growing challenge, it's simply not enough. As a regulated utility, Essential is poised to play a key role in modernizing our nation's infrastructure and safeguarding public health, our environment and economic prosperity.

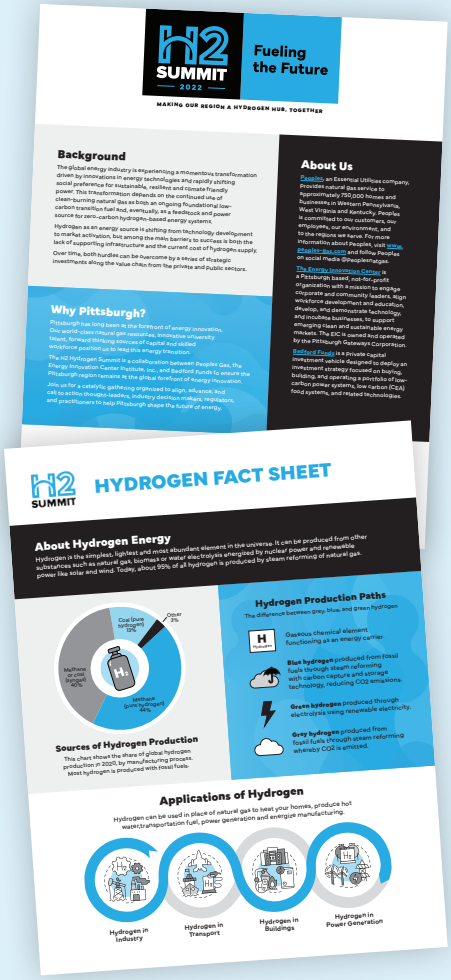
In 2022, we invested more than $1 billion in critical infrastructure projects to replace over 430 miles of aging pipeline across our service territory for both our water and gas divisions. That's more than the equivalent of driving from Philadelphia to Pittsburgh, and then back again the next year. Our capital program is crucial to improving quality, safety and reliability for our customers, and enhancing compliance.

These projects are also a key factor in our ability and commitment to reduce our greenhouse gas emissions. In 2017, we set an ambitious goal in our natural gas segment to replace 3,000 miles of aging and leak-prone gas distribution pipes over the next 20 years. The ongoing, long-term infrastructure improvement plan will enable us to ensure that environmental protection remains among our highest operational objectives. As of year-end, we had replaced more than 800 miles of pipeline, and anticipate completing this project by 2033.

AN INNOVATIVE APPROACH

As one of the largest utilities in the country, Essential is uniquely positioned to play a key role in bringing innovative solutions to address energy challenges. The energy economy is changing, and we're closely evaluating our role in a renewable energy future, knowing natural gas will be a crucial fuel to help us achieve this.

With its ideal location in Pittsburgh, home to the Marcellus Shale formation, our gas operations have a long history of innovation. In April 2022, we helped establish the inaugural H2 Summit: Fueling the Future to advance Pittsburgh as a regional hydrogen energy hub. We also announced a partnership with the University of Pittsburgh to evaluate the transport of hydrogen in natural gas systems. We're proud to continue exploring this innovative approach to hydrogen as a future energy source and the role natural gas will play.


H2 SUMMIT 2022 Fueling the Future

MAKING OUR REGION A HYDROGEN HUB, TOGETHER

Background

The global energy industry is experiencing a momentous transformation driven by innovations in energy technologies and rapidly shifting social preference for sustainable, resilient and climate-friendly power. This transformation depends on the continued use of clean-burning natural gas as both an ongoing foundational low-carbon transition fuel and, eventually, as a feedstock and power source for zero-carbon hydrogen-based energy systems.

Hydrogen as an energy source is shifting from technology development to market activation, but among the main barriers to success is both the lack of supporting infrastructure and the current cost of hydrogen supply.

Over time, both hurdles can be overcome by a series of strategic investments along the value chain from the private and public sectors.

About Us

Peoples, an Essential Utilities company. Provides natural gas service to approximately 750,000 homes and businesses in Western Pennsylvania, West Virginia and Kentucky. Peoples is committed to our customers, our employees, our environment, and to the regions we serve. For more information about Peoples, visit www.gopeoples.com and follow Peoples on social media @peoplesnatgas.

The Energy Innovation Center is a Pittsburgh based, not-for-profit organization with a mission to engage corporate and community leaders, align workforce development and education, develop, and demonstrate technology, and incubate businesses, to support emerging clean and sustainable energy markets. The EIC is owned and operated by the Pittsburgh Gateways Corporation.

Bedford Flood is a Private Capital investment vehicle designed to deploy an investment strategy focused on buying, building, and operating a portfolio of low-carbon power systems, low-carbon (CO2) food systems, and related technologies.

Why Pittsburgh?

Pittsburgh has long been at the forefront of energy innovation. Our world-class natural gas resources, innovative university talent, forward-thinking sources of capital and skilled workforce position us to lead this energy transition.

The H2 Hydrogen Summit is a collaboration between Peoples Gas, the Energy Innovation Center Institute, Inc., and Bedford Funds to ensure the Pittsburgh region remains at the global forefront of energy innovation.

Join us for a catalytic gathering organized to align, advance, and call to action thought-leaders, industry decision-makers, regulators, and practitioners to help Pittsburgh shape the future of energy.

H2 SUMMIT HYDROGEN FACT SHEET

About Hydrogen Energy

Hydrogen is the simplest, lightest and most abundant element in the universe. It can be produced from other substances such as natural gas, biomass or water electrolysis energized by nuclear power and renewable power like solar and wind. Today, almost 95% of all hydrogen is produced by steam reforming of natural gas.

Sources of Hydrogen Production

This chart shows the share of global hydrogen production in 2020, by manufacturing process. Most hydrogen is produced with fossil fuels.

Hydrogen Production Paths

The difference between grey, blue, and green hydrogen

Gaseous chemical element functioning as an energy carrier.

Blue hydrogen produced from fossil fuels through steam reforming with carbon capture and storage technology, reducing CO2 emissions.

Green hydrogen produced through electrolysis using renewable electricity.

Grey hydrogen produced from fossil fuels through steam reforming whereby CO2 is emitted.

Applications of Hydrogen

Hydrogen can be used in place of natural gas to heat your homes, produce hot water, transportation fuel, power generation and energize manufacturing.

Hydrogen in Industry
Hydrogen in Transport
Hydrogen in Buildings
Hydrogen in Power Generation

"Peoples has a long history of innovation and we're excited to partner with experts from the University of Pittsburgh to stay on the leading edge of energy industry development. Hydrogen has the potential to transform the way we heat our homes and power our businesses, using the existing natural gas distribution system. Pitt and the Swanson School of Engineering have the expertise we need to test and study its feasibility as a transformative energy resource."

Mike Huwar
President, Peoples

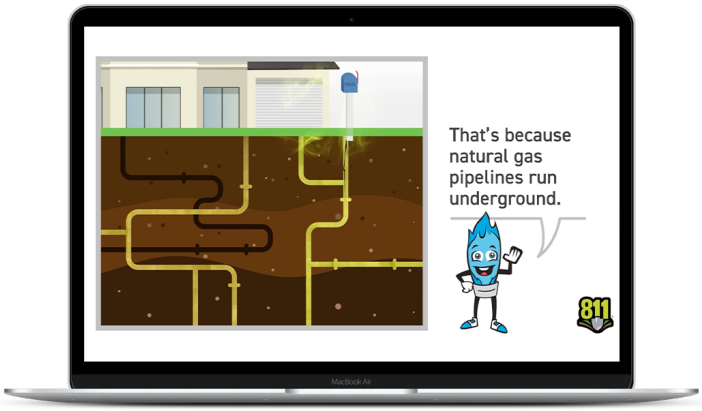


INtegrity and the Customer Experience

Essential is light years away from our humble beginnings as a small operation borne of community spirit to provide safe drinking water. But one thing has remained constant: our deep commitment to our customers that fuels our purpose.

Our deep-rooted intention is based on the essential role we play in everyday life – water and natural gas touch just about everything around us – and we are guided by our core values of integrity, respect and excellence to deliver those resources, and a superior experience for our customers.

We can see tangible progress in our customer experience through responsible capital investment, which ultimately yields a safer and more reliable product. But providing a comprehensive quality customer experience is an ongoing process, and one that we are committed to keeping in our line of sight as we grow as a company.



CARING FOR OUR CUSTOMERS

We view safe, reliable and affordable access to water, wastewater and natural gas service as fundamental human rights. While the work we do as utility infrastructure experts will help us ensure this becomes a reality, there is much more that we do behind the scenes to care for the people who matter most.





Across our water and gas segments, we established educational programs to provide our customers with practical tools and resources focused on pipeline and digging safety, pipe protection, conservation tips and more. We strive every day to operate efficiently and invest responsibly, but we understand there may be customers who have difficulty paying their utility bills. We are proud to support these customers through our universal Customer Assistance Programs and other financial aid resources for both our water and gas segments across our service territory.

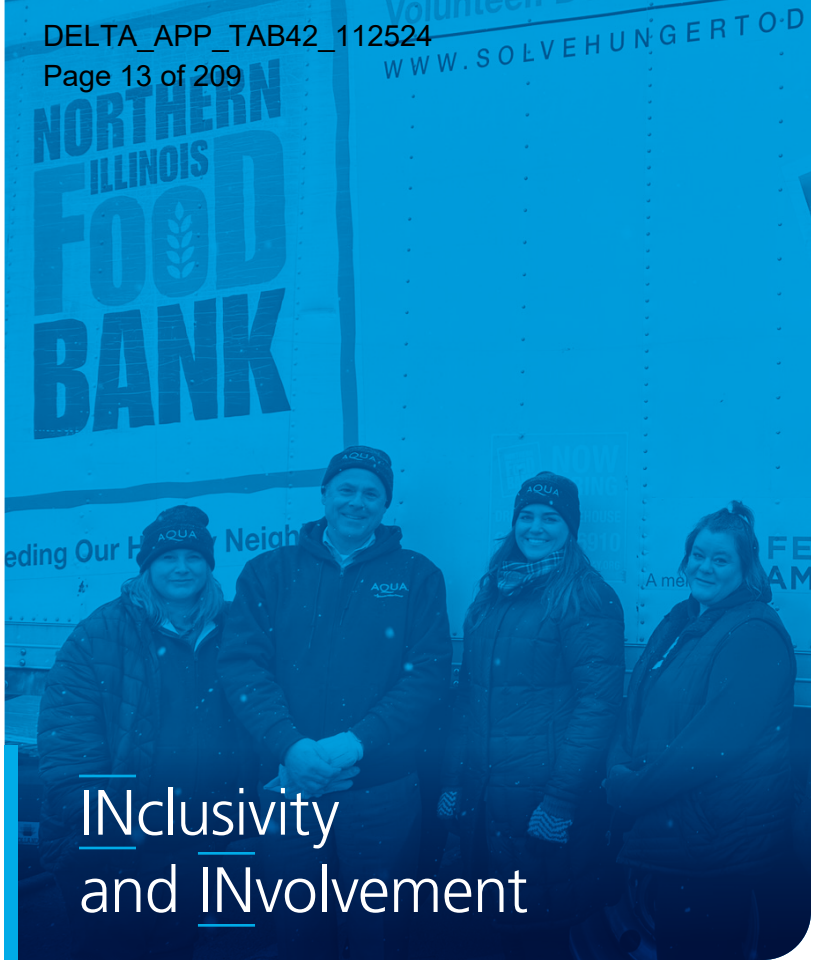


AN ESSENTIAL EMERGENCY RESPONSE

In the early morning hours on a bitter cold January day in 2022, Pittsburgh's 50-year-old Fern Hollow bridge collapsed, bringing trees and vehicles down with it in a devastating spectacle. While this incident shined an intense spotlight on the crucial need for infrastructure replacement in America, it also underscored Essential's commitment to our customers.

Among the first responders to the scene of the collapse were Peoples crews, cutting the flow of natural gas to a distribution pipe that was severed in the accident and quickly shifting gas from other distribution lines to customers to mitigate the impact of the accident.

Emergency preparedness across both our water and gas segments is critical to ensuring we provide safe and reliable access to life-sustaining utilities even when disaster strikes. We not only prepare our operations to withstand emergencies, but also share important safety and preparedness information with our customers. We're committed to constantly updating our contingency plans to ensure we deliver uninterrupted service for our customers.



INclusivity and INvolvement

We're proud to make a difference in people's lives, and even more proud to empower our team members to continue this work themselves.

Long before environmental, social and governance (ESG) targets became buzzwords, we were intentional about setting and publicly announcing important benchmarks to ensure a diverse and inclusive culture where everyone feels valued and where we accurately represent the communities we serve. Because we know when our people are empowered and motivated, we are more likely to achieve long-term sustainable growth.

Although Essential is one of the most significant utilities in the country, our presence is felt locally in each community where we operate. We are your neighbors; we live and work in these communities, and we are passionate about making a true impact where it matters most.

ESSENTIAL'S COMMUNITY IMPACT

IN 2022, ESSENTIAL'S CHARITABLE DONATIONS WERE

$4,483,954

- $898,037 HEALTH & HUMAN SERVICES
- $113,665 EMERGENCY SERVICES
- $551,407 EDUCATION
- $1,723,792 COMMUNITY SUPPORT & ECONOMIC GROWTH
- $759,849 ENVIRONMENT
- $437,204 DIVERSITY & INCLUSION

In 2022, we proudly continued the important work of investing in our communities through volunteering and charitable donations to organizations that support our customers. We provided $4.5 million to deserving organizations in line with our primary giving pillars, $3.9 million of which to 501c3 organizations as disclosed in our updated ESG reporting to be published later this year. In addition, our dedicated employees logged more than 4,000 hours of volunteering - 3,800 during working hours and an additional 200+ on their own time at night and on weekends.

Through Essential's company-wide United Way campaign, we contributed more than $760,000 to 500 deserving organizations, comprised of employee donations that were matched by Essential. We also saw a more than 56% increase in employee participation year over year, with more than 1,850 employees donating in 2022.

We believe that doing the right thing for our people, customers and communities is integral to our company's success. We're proud of our progress to date and pleased to share numerous merits and recognitions from organizations that feel similarly:

- Renamed to Newsweek's Most Responsible Companies
- Renamed to 3BL Media's 100 Best Corporate Citizens
- Renamed as a Champion of Board Diversity by the Forum of Executive Women
- Recognized as a "3+" Company by 50/50 Women on Boards to highlight the diversity of our board
- Named "Business of the Year" by the Delaware County Chamber of Commerce
- Across-the-board ratings enhancements (MSCI, Sustainalytics, ISS, CDP), placing Essential at or near the top of its proxy peer group



Essential CEO Chris Franklin moderates a panel discussion with board members L to R: Ellen Ruff, Edwina Kelly and Elizabeth Amato.

MEASURING PROGRESS TOWARD OUR TARGETS

In 2021, Essential announced a multi-year plan to increase diverse supplier spend to 15% of controllable spend and added a supplier diversity component to our short-term executive compensation incentive plan metrics. We are excited to announce that, as of year-end 2022, we achieved our target sooner than anticipated.



W. Bryan Lewis
Essential Board of Directors

Procuring from diverse suppliers is critical for our communities as well as for our business; we want to source from and partner with businesses owned by individuals representing the diverse communities where we live, work, and operate each day. This also enriches and strengthens local economies, increases sourcing options and fosters collaboration and innovation.

At the same time, we also set an important multi-year goal to reach 17% racial diversity in our workforce, based on a zip code-level demographic analysis of our service territory. Our fundamental belief is that our utility should reflect the communities we serve, and we're proud of our progress to date. As of year-end 2022, we have reached 16 percent employees of color. We look forward to sharing updated progress at **ESG.Essential.co** later this year.

We are encouraged by this progress and will continue engaging our customers and partners in our DEI efforts. Diversity of backgrounds, ideas, thoughts and experiences is critical to our culture and the way we do business.

The gains we have achieved in our Diversity, Equity & Inclusion (DEI) efforts are not limited to our employees; we acknowledge that representation is also critical at the board level. As of year-end, three of Essential's nine board of directors were women and two were people of color, improving diversity of thought as a result. We're proud to reflect the diversity of our operations and communities beginning at the highest level of governance.

BOARD INFLUENCE

We're not only building a diverse board, but also one to help expand our diversity efforts as a company. In October, we welcomed Bryan Lewis to our board of directors. Bryan has been dedicated to increasing the financial literacy and leadership presence in underrepresented populations, serving on several nonprofit boards including the John Rex Endowment, AIF/National Institute of Public Finance and the Robert Toigo Foundation, among others. We look forward to the insight and experience he will bring to our board.

In August, we engaged our women board members in a panel discussion, moderated by CEO Chris Franklin, about their careers, perspectives on overcoming challenges, including underrepresentation, and ways they promote gender parity. This conversation provided everyone at Essential the tools to guide, mentor and ensure a culture of empowerment every day.

ENVIRONMENTAL STEWARDSHIP

In April 2022, we kicked off our inaugural Essential Earth Month celebration as part of our year-round commitment to environmental stewardship. Across the company, 400 volunteers supported more than 30 environmental organizations at stream clean-ups, tree plantings and other events in every state where we operate.

2022 FINANCIAL DATA



ESSENTIAL UTILITIES, INC. AND SUBSIDIARIES
Management's Discussion and Analysis of Financial Condition and Results of Operations
(In thousands of dollars, except per share amounts)

SPECIAL NOTE REGARDING FORWARD-LOOKING STATEMENTS

Certain statements in this Annual Report (the "Annual Report") are forward-looking statements within the meaning of Section 27A of the Securities Act of 1933 and Section 21E of the Securities Exchange Act of 1934 that are made based upon, among other things, our current assumptions, expectations, plans, and beliefs concerning future events and their potential effect on us. These forward-looking statements involve risks, uncertainties and other factors, many of which are outside our control that may cause our actual results, performance or achievements to be materially different from any future results, performance or achievements expressed or implied by these forward-looking statements. In some cases you can identify forward-looking statements where statements are preceded by, followed by or include the words "believes," "expects," "estimates", "anticipates," "plans," "future," "potential," "probably," "predictions," "intends," "will," "continue," "in the event" or the negative of such terms or similar expressions.

Because forward-looking statements involve risks and uncertainties, there are important factors that could cause actual results to differ materially from those expressed or implied by these forward-looking statements, including but not limited to:

- the success in the closing of, and the profitability of future acquisitions;
- changes in general economic, business, credit and financial market conditions;
- our ability to manage the expansion of our business;
- changes in environmental conditions, including the effects of climate change;
- our ability to integrate and otherwise realize all of the anticipated benefits of businesses, technologies or services which we may acquire;
- the decisions of governmental and regulatory bodies, including decisions on regulatory filings, including rate increase requests and decisions regarding potential acquisitions;
- our ability to file rate cases on a timely basis to minimize regulatory lag;
- the impact of inflation on our business and on our customers;
- abnormal weather conditions, including those that result in water use restrictions or reduced or elevated natural gas consumption;
- the seasonality of our business;
- our ability to treat and supply water or collect and treat wastewater;
- our ability to source sufficient natural gas to meet customer demand in a timely manner;
- the continuous and reliable operation of our information technology systems, including the impact of cyber security attacks or other cyber-related events, and risks associated with new systems implementation or integration;
- impacts from public health threats, such as the COVID-19 pandemic, including on consumption, usage, supply chain, and collections.
- changes in governmental laws, regulations and policies, including those dealing with taxation, the environment, health and water quality, and public utility regulation;
- the extent to which we are able to develop and market new and improved services;
- the effect of the loss of major customers;
- our ability to retain the services of key personnel and to hire qualified personnel as we expand;
- labor disputes;
- increasing difficulties in obtaining insurance and increased cost of insurance;
- cost overruns relating to improvements to, or the expansion of, our operations;
- inflation in the costs of goods and services;
- the effect of natural gas price volatility, including the potential impact of high commodity prices on usage or rate case outcomes;
- civil disturbance or terroristic threats or acts;

- changes to the rules or our assumptions underlying our determination of what qualifies for an income tax deduction for qualifying utility asset improvements;
- changes in, or unanticipated, capital requirements;
- changes in our credit rating or the market price of our common stock;
- changes in valuation of strategic ventures;
- changes in accounting pronouncements;
- litigation and claims; and
- restrictions on our subsidiaries' ability to make dividends and other distributions.

Given these risks and uncertainties, you should not place undue reliance on any forward-looking statements. You should read this Annual Report completely and with the understanding that our actual future results, performance and achievements may be materially different from what we expect. These forward-looking statements represent assumptions, expectations, plans, and beliefs only as of the date of this Annual Report. Except for our ongoing obligations to disclose certain information under the federal securities laws, we are not obligated, and assume no obligation, to update these forward-looking statements, even though our situation may change in the future. For further information or other factors which could affect our financial results and such forward-looking statements, see Item 1A – Risk Factors in our Annual Report on Form 10-K for the fiscal year ended December 31, 2022.

OVERVIEW

The following discussion and analysis of our financial condition and results of operations should be read together with our Consolidated Financial Statements and accompanying Notes included in this Annual Report. This discussion contains forward-looking statements that are based on management's current expectations, estimates, and projections about our business, operations, and financial performance. All dollar amounts are in thousands of dollars, except per share amounts.

The Company

Essential Utilities, Inc., (Essential Utilities, the Company, we, us, or our), a Pennsylvania corporation, is the holding company for regulated utilities providing water, wastewater, or natural gas services to an estimated five million people in Pennsylvania, Ohio, Texas, Illinois, North Carolina, New Jersey, Indiana, Virginia, West Virginia, and Kentucky under the Aqua and Peoples brands. One of our largest operating subsidiaries, Aqua Pennsylvania, Inc. (Aqua Pennsylvania), provides water or wastewater services to approximately one-half of the total number of water or wastewater customers we serve. These customers are located in the suburban areas in counties north and west of the City of Philadelphia and in 27 other counties in Pennsylvania. Our other regulated water or wastewater utility subsidiaries provide similar services in seven additional states. Additionally, commencing on March 16, 2020, with the completion of the Peoples Gas Acquisition, the Company began to provide natural gas distribution services to customers in western Pennsylvania, Kentucky, and West Virginia. Approximately 93% of the total number of natural gas utility customers we serve are in western Pennsylvania. In December 2022, we entered into a definitive agreement to sell our regulated natural gas utility assets in West Virginia, which serve approximately 13,000 customers. This sale is conditioned on regulatory approval and is expected to close in mid-2023. The completion of this transaction will conclude our regulated utility operations in West Virginia. Lastly, the Company's market-based activities are conducted through Aqua Infrastructure, LLC and Aqua Resources, Inc. and certain other non-regulated subsidiaries of Peoples. Prior to our October 30, 2020 sale of our investment in a joint venture, Aqua Infrastructure provided non-utility raw water supply services for firms in the natural gas drilling industry. Following the October 30, 2020 closing, Aqua Infrastructure does not provide any services to the natural gas drilling industry. Aqua Resources offers, through a third-party, water and sewer service line protection solutions and repair services to households. Other non-regulated subsidiaries of Peoples provide utility service line protection services to households and operate gas marketing and production businesses.

Recent Developments

In 2022, we experienced inflationary cost increases in our materials, labor and other operating costs, higher interest rates, as well as supply chain pressures, primarily as a result of the COVID-19 pandemic and global uncertainties associated with the current conflict in Ukraine and sanctions imposed in response to this conflict. The price of natural gas substantially increased and resulted in the significant increase in the revenue and expenses of our Regulated Natural Gas business in 2022, as compared to last year. We expect these pressures to continue throughout 2023. We continue to review the adequacy of our rates as approved by public utility commissions in relation to the increasing cost of providing services and the inherent regulatory lag in adjusting those rates. We also continue to work with our suppliers to monitor and address the risks present in our supply chain. While we have experienced some delays in certain materials, we have been able to adjust our purchasing procedures to secure and stock the necessary materials without materially impacting our operations or capital investment program. We continue to monitor the COVID-19 pandemic and take steps to mitigate the potential risks to our business. To date, there has not been a significant impact on our ability to serve our customers or secure necessary supplies. While the pandemic presents risks to the Company's business, as further described in Part I, Item 1A — Risk Factors in our Annual Report on Form 10-K for the fiscal year ended December 31, 2022, the Company has not experienced any material financial or operational impacts related to the COVID-19 pandemic. Despite our efforts, the potential for a material negative impact on the Company exists as the COVID-19 pandemic also depends on factors beyond our knowledge, control, or ability to predict, including the duration and severity of this pandemic, the emergence of new variants of the virus, the development and availability of effective treatments and vaccines, as well as third party actions taken to contain its spread and mitigate its public health effects.

On August 16, 2022, the Inflation Reduction Act of 2022 ("IRA") was enacted into law, which among other things, implements a 15% minimum tax on book income of certain large corporations, and a 1% excise tax on net stock repurchases after December 31, 2022. The alternative minimum tax would not be applicable in our next fiscal year because it is based on a three-year average annual adjusted financial statement income in excess of $1,000,000. Also included in the IRA is a provision to implement an annual waste emissions charge beginning with calendar year 2024 (to be paid in 2025) on applicable oil and gas facilities that exceed certain methane emission thresholds. Currently, the Company has gathering facility assets that could exceed the minimum thresholds and potentially be subject to the waste emissions charge. We are continuing to assess the future impact of the provisions of the IRA on our consolidated financial statements and on the Company's gathering assets. As a regulated utility, required capital expenditures and operating costs, including taxes, have been traditionally recognized by state utility commissions as appropriate for inclusion in establishing rates.

In December 2022, the Company signed an agreement to sell its regulated natural gas utility assets in West Virginia, which are used to serve approximately 13,000 customers or less than two percent of the Company's regulated natural gas customers. This sale is conditioned on regulatory approval and is expected to close in mid-2023. The completion of this transaction will conclude our regulated utility operations in West Virginia and allow the Company to focus on the growth of its utilities in states where it has scale.

Economic Regulation

Most of our utility operations are subject to regulation by their respective state utility commissions, which have broad administrative power and authority to regulate billing rates, determine franchise areas and conditions of service, approve acquisitions, and authorize the issuance of securities. The utility commissions also generally establish uniform systems of accounts and approve the terms of contracts with affiliates and customers, business combinations with other utility systems, and loans and other financings. The policies of the utility commissions often differ from state to state and may change over time. A small number of our operations are subject to rate regulation by county or city government. Over time, the regulatory party in a particular state may change. The profitability of our utility operations is influenced to a great extent by the timeliness and adequacy of rate allowances in the various states in which we operate. One

consideration we may undertake in evaluating on which states to focus our growth and investment strategy is whether a state provides for consolidated rates, a surcharge for replacing and rehabilitating infrastructure, fair value treatment of acquired utility systems, and other regulatory policies that promote infrastructure investment and efficiency in processing rate cases.

Rate Case Management Capability **–** The mission of the regulated utility industry is to provide quality and reliable utility service at reasonable rates to customers, while earning a fair return for shareholders. We strive to achieve the industry's mission by effective planning, efficient investments, and productive use of our resources. We maintain a rate case management capability to pursue timely and adequate returns on the capital investments that we make in improving our distribution system, treatment plants, information technology systems, and other infrastructure. This capital investment creates assets that are used and useful in providing utility service and is commonly referred to as rate base. Timely and adequate rate relief is important to our continued profitability and in providing a fair return to our shareholders; thus, providing access to capital markets to help fund these investments. In pursuing our rate case strategy, we consider the amount of net utility plant additions and replacements made since the previous rate decision, the changes in the cost of capital, changes in our capital structure, and changes in operating and other costs. Based on these assessments, our utility operations periodically file rate increase requests with their respective state utility commissions or local regulatory authorities. In general, as a regulated enterprise, our utility rates are established to provide full recovery of utility operating costs, taxes, interest on debt used to finance capital investments, and a return on equity used to finance capital investments. Our ability to recover our expenses in a timely manner and earn a return on equity employed in the business helps determine the profitability of the Company.

As of December 31, 2022, the Company's rate base is estimated to be $9,300,000, which is comprised of:

- $6,400,000 in the Regulated Water segment; and
- $2,900,000 in the Regulated Natural Gas segment.

As of December 31, 2022, the regulatory status of the Company's rate base is estimated to be as follows:

- $8,100,000 filed with respective state utility commissions or local regulatory authorities; and
- $1,200,000 not yet filed with respective state utility commissions or local regulatory authorities.

Our water and wastewater operations are composed of 47 rate divisions, and our natural gas operations are comprised of four rate divisions. Each of our utility rate divisions require a separate rate filing for the evaluation of the cost of service and recovery of investments in connection with the establishment of tariff rates for that rate division. When feasible and beneficial to our utility customers, we have sought approval from the applicable state utility commission to consolidate rate divisions to achieve a more even distribution of costs over a larger customer base. All of the eight states in which we operate water and wastewater utilities currently permit us to file a revenue requirement using some form of consolidated rates for some or all of the rate divisions in that state.

Our operating subsidiaries received rate increases representing estimated annualized revenues of $81,610 in 2022 resulting from seven base rate decisions, $3,390 in 2021 resulting from six base rate decisions, and $4,480 in 2020 resulting from five base rate decisions. Annualized revenues in aggregate from all of the rate increases realized in the year of grant were $51,163 in 2022, $2,995 in 2021, and $1,594 in 2020.

Revenue Surcharges **–** Each of our states in which we operate water, wastewater, and natural gas utilities, permit us to add an infrastructure rehabilitation surcharge to their respective bills to offset the additional depreciation and capital costs associated with capital expenditures related to replacing and rehabilitating infrastructure systems. Prior to allowing for such surcharges, utilities absorbed all of the depreciation and capital costs of these projects between base rate increases without the benefit of additional revenues. The gap between the time that a capital project is completed and the recovery of its costs in rates is known as regulatory lag. This surcharge is intended to substantially reduce regulatory lag, which

could act as a disincentive for utilities to rehabilitate their infrastructure. In addition, some states permit our subsidiaries to use a surcharge or credit on their bills to reflect allowable changes in costs, such as changes in state tax rates, other taxes and purchased water costs, until such time as the new costs are fully incorporated in base rates. Additional information regarding revenue surcharges is provided in Note 17 – *Rate Activity* in this Annual Report.

Inflation and Operating Costs – Most elements of operating costs are subject to the effects of inflation and changes in the number of customers served. Several elements are subject to the effects of changes in water or gas consumption, weather conditions, and the degree of water treatment required due to variations in the quality of the raw water. The principal elements of operating costs are purchased gas, labor and employee benefits, electricity, chemicals, transportation, maintenance expenses, insurance and claims costs, and costs to comply with environmental regulations. Electricity and chemical expenses vary in relationship to water or gas consumption, raw water quality, wastewater volumes, and price changes. Maintenance expenses are sensitive to extremely cold weather, which can cause utility mains to rupture and natural gas service lines to freeze, resulting in additional costs to repair the affected mains.

Materials and supplies, freight, chemicals, purchased power, and labor inflation resulted in increased costs in fiscal 2022, and we expect this trend will continue in fiscal 2023. Recovery of the effects of inflation through higher customer rates is dependent upon receiving adequate and timely rate increases. However, rate increases are not retroactive and often lag increases in costs caused by inflation. On occasion, our regulated utility companies may enter into rate settlement agreements, which require us to wait for a period of time to file the next base rate increase request. These agreements may result in regulatory lag whereby inflationary increases in expenses may not be reflected in rates, and may not yet be requested, or a gap may exist between when a capital project is completed and the start of its recovery in rates. Even during periods of moderate inflation, the effects of inflation can have a negative impact on our operating results.

Our natural gas distribution operations are also affected by the cost of natural gas. We are able to generally pass the cost of gas to our customers without markup under purchase gas cost adjustment mechanisms; therefore, increases in the cost of gas are offset by a corresponding increase in revenues. However, higher gas costs may adversely impact our accounts receivable collections, resulting in higher bad debt expense. This risk is currently mitigated by rate design that allows us to collect from our customers a portion of our bad debt expense. Additionally, higher gas costs may require us to increase borrowings under our credit facilities, resulting in higher interest expense. A typical residential natural gas bill includes charges for the cost of gas, delivery, and other charges. As of January 1, 2023, the annual portion of a typical Peoples Natural Gas residential bill related to gas costs is approximately 56%. In periods when we experience market increases in natural gas costs, such as in 2022, customer affordability and usage may be reduced. Customer conservation measures may occur that can reduce natural gas revenues, either temporarily or over time.

Income Tax Accounting Change - In March 2020 and in June 2022, the Company changed the method of tax accounting for certain qualifying infrastructure investments at its Peoples Natural Gas and Peoples Gas Company subsidiaries, respectively. In December 2022, the Company made a similar change for its Aqua New Jersey subsidiary beginning with the current tax year. These changes allow a tax deduction for qualifying utility asset improvement costs that were formerly capitalized for tax purposes. The Company is utilizing the flow-through method to account for these timing differences. For Peoples Natural Gas, the Company calculated the income tax benefits for qualifying capital expenditures made prior to March 16, 2020 (catch-up adjustment) and has recorded a regulatory liability for $160,655 for these income tax benefits. In May 2021, the Pennsylvania Public Utility Commission approved a settlement petition that allows Peoples Natural Gas to continue to use flow-through accounting for the current tax repair benefit and allows for the catch-up adjustment be given to its customers. These benefits are being provided back to customers over a five-year period through a credit on customer bills which commenced in August 2021. In addition, the settlement petition required the contribution of $500 to a customer-bill payment assistance program, completed in July 2021, and $5,000 in relief to past-due accounts for natural gas customers impacted by the COVID-19 pandemic, completed in December 2021. For Peoples Gas, the Company calculated the catch-up adjustment for periods prior to the 2021 tax year and recognized a regulatory liability of $13,808 for these income tax benefits. The Company will maintain this regulatory liability on its consolidated balance sheet until the accounting treatment is determined in its next base rate case.

Growth-Through-Acquisition Strategy

Part of our strategy to meet the industry challenges is to actively explore opportunities to expand our utility operations through acquisitions of water, wastewater, and other utilities either in areas adjacent to our existing service areas or in new service areas, and to explore acquiring market-based businesses that are complementary to our regulated utility operations. To complement our growth strategy, we routinely evaluate the operating performance of our individual utility systems, and in instances where limited economic growth opportunities exist or where we are unable to achieve favorable operating results or a return on equity that we consider acceptable, we will seek to sell the utility system and reinvest the proceeds in other utility systems. Consistent with this strategy, we are focusing our acquisitions and resources in states where we have critical mass of operations in an effort to achieve economies of scale and increased efficiency. Our growth-through-acquisition strategy allows us to operate more efficiently by sharing operating expenses over more utility customers and provides new locations for future earnings growth through capital investment. Another element of our growth strategy is the consideration of opportunities to expand by acquiring other utilities, including those that may be in a new state if they provide promising economic growth opportunities and a return on equity that we consider acceptable. Our ability to successfully execute this strategy historically and to meet the industry challenges has largely been due to our core competencies, financial position, and our qualified and trained workforce, which we strive to retain by treating employees fairly and providing our employees with development and growth opportunities.

On March 16, 2020, we completed the acquisition of Peoples Natural Gas (the Peoples Gas Acquisition), which expanded the Company's regulated utility business to include natural gas distribution, serving approximately 750,000 natural gas utility customers in western Pennsylvania, West Virginia, and Kentucky.

During 2022, we completed three acquisitions of water and wastewater systems, which along with the organic growth in our existing systems, represents 31,537 new customers. During 2021 we completed two acquisitions of water and wastewater systems, which along with the organic growth in our existing systems, represents 21,364 new customers. During 2020, in addition to the Peoples Gas Acquisition, we completed six acquisitions of water and wastewater systems, which along with the organic growth in our existing systems, represents 24,169 new customers.

The Company currently has eight signed purchase agreements for additional water and wastewater systems that are expected to serve approximately 218,600 equivalent retail customers or equivalent dwelling units and total approximately $380,000 in purchase price in four of our existing states. This includes the Company's agreement to acquire the Delaware County Regional Water Quality Control Authority (DELCORA) for $276,500. DELCORA, a Pennsylvania sewer authority, serves approximately 198,000 equivalent dwelling units in the Philadelphia suburbs. Refer to Note 2 – *Acquisitions* in this Annual Report for further discussion.

As of December 31, 2022, the pipeline of potential water and wastewater municipal acquisitions the company is actively pursuing represents approximately 400,000 total customers or equivalent dwelling units. The Company remains on track to, on average, annually increase customers between 2% and 3% through acquisitions and organic customer growth.

Performance Measures Considered by Management

We consider the following financial measures (and the period to period changes in these financial measures) to be the fundamental basis by which we evaluate our operating results:

- earnings per share;
- water and wastewater operating revenues;
- gas operating revenues, net of purchased gas costs;
- earnings before interest, taxes, and depreciation (EBITD);
- earnings before income taxes;

- net income; and
- the dividend rate on common stock.

In addition, we consider other key measures in evaluating our utility business performance within our Regulated Water and Regulated Natural Gas segments:

- our number of utility customers;
- the ratio of operations and maintenance expense compared to operating revenues (this percentage is termed "operating expense ratio");
- return on revenues (net income divided by operating revenues);
- rate base growth;
- return on equity (net income divided by stockholders' equity); and
- the ratio of capital expenditures to depreciation expense.

Some of these measures, like EBITD and gas operating revenues, net of purchased gas costs, are non-GAAP financial measures. The Company believes that the non-GAAP financial measures provide management the ability to measure the Company's financial operating performance across periods and are more comparable to measures reported by other companies. We believe EBITD is a relevant and useful indicator of operating performance, as we measure it for management purposes because it provides a better understanding of our results of operations by highlighting our operations and the underlying profitability of our core businesses.

We review these measurements regularly and compare them to historical periods, to our operating budget as approved by our Board of Directors, and to other publicly-traded utilities. Additionally, our Regulated Natural Gas segment is affected by the cost of natural gas, which is passed through to customers using a purchased gas adjustment mechanism and includes commodity price, transportation and storage costs. These costs are reflected in the consolidated statement of operations and comprehensive income as purchased gas expenses. Therefore, fluctuations in the cost of purchased gas impact operating revenues on dollar-for-dollar basis. Management uses gas operating revenues, net of purchased gas costs, a non-GAAP financial measure, to analyze the financial performance of our Regulated Natural Gas segment. Management believes this measure provides a meaningful basis for evaluating our natural gas utility operations since purchased gas expenses are included in operating revenues and passed through to customers.

Our operating expense ratio is one measure that we use to evaluate our operating efficiency and management effectiveness of our regulated operations. Our operating expense ratio is affected by a number of factors, including the following:

- ***Regulatory lag –*** Our rate filings are designed to provide for the recovery of increases in costs of operations (primarily labor and employee benefits, electricity, chemicals, transportation, maintenance expenses, insurance and claim costs, and costs to comply with environmental regulations), capital, and taxes. The revenue portion of the operating expense ratio can be impacted by the timeliness of recovery of, and the return on capital investments. The operating expense ratio is further influenced by regulatory lag (increases in operations and maintenance expenses not yet recovered in rates or a gap between the time that a capital project is completed and the start of its cost recovery in rates). The operating expense ratio is also influenced by decreases in operating revenues without a commensurate decrease in operations and maintenance expense, such as changes in customer usage as impacted by adverse weather conditions, or conservation trends. During periods of inflation, our operations and maintenance expenses may increase, impacting the operating expense ratio, as a result of regulatory lag, since our rate cases may not be filed timely and are not retroactive.

- ***Acquisitions –*** In general, acquisitions of smaller undercapitalized utility systems in some areas may initially increase our operating expense ratio if the operating revenues generated by these operations do not reflect the true cost of service and are accompanied by a higher ratio of operations and maintenance expenses as compared to other operational areas of the company that are more densely populated and have integrated operations. In these cases,

the acquired operations are characterized as having relatively higher operating costs to fixed capital costs, in contrast to the majority of our operations, which generally consist of larger, interconnected systems, with higher fixed capital costs (utility plant investment) and lower operating costs per customer. For larger acquisitions, such as the Peoples Gas Acquisition, we have incurred significant transaction expenses, which increase operations and maintenance expenses in periods prior to and in the period of the closing of the acquisition. In addition, we operate market-based subsidiary companies consisting of our non-regulated natural gas operations, Aqua Resources, and Aqua Infrastructure. The cost-structure of these market-based companies differs from our utility companies in that, although they may generate free cash flow, these companies may at times have a higher ratio of operations and maintenance expenses to operating revenues and a lower capital investment and, consequently, a lower ratio of fixed capital costs versus operating revenues in contrast to our regulated operations. As a result, the operating expense ratio is not comparable between the businesses. These market-based subsidiary companies are not a component of our Regulated Water or Regulated Natural Gas segments.

We continue to evaluate initiatives to help control operating costs and improve efficiencies.

Other Operational Measures Considered by Management

Sendout - Sendout represents the quantity of treated water delivered to our distribution systems. We use sendout as an indicator of customer demand. Weather conditions tend to impact water consumption, particularly during the late spring, summer, and early fall when discretionary and recreational use of water is at its highest. Consequently, a higher proportion of annual Regulated Water segment operating revenues are realized in the second and third quarters. In general, during this period, an extended period of hot and dry weather increases water consumption, while above-average rainfall and cool weather decreases water consumption. Conservation efforts, construction codes that require the use of low-flow plumbing fixtures, as well as mandated water use restrictions in response to drought conditions can reduce water consumption. We believe an increase in conservation awareness by our customers, including the increased use of more efficient plumbing fixtures and appliances, may continue to result in a long-term structural trend of declining water usage per customer. These gradual long-term changes are normally taken into account by the utility commissions in setting rates, whereas significant short-term changes in water usage, resulting from drought warnings, water use restrictions, or extreme weather conditions, may not be fully reflected in the rates we charge between rate proceedings. In Illinois, our operating subsidiary has a revenue stability mechanism which allows us to recognize state PUC-authorized revenue for a period which is not based upon the volume of water sold during that period, and effectively lessens the impact of weather and consumption variability.

On occasion, drought warnings and water use restrictions are issued by governmental authorities for portions of our service territories in response to extended periods of dry weather conditions, regardless of our ability to meet unrestricted customer water demands. The timing and duration of the warnings and restrictions can have an impact on our water revenues and net income. In general, water consumption in the summer months is affected by drought warnings and restrictions to a higher degree because discretionary and recreational use of water is highest during the summer months, particularly in our northern service territories. At other times of the year, warnings and restrictions generally have less of an effect on water consumption. Drought warnings and watches result in the public being asked to voluntarily reduce water consumption.

The geographic diversity of our utility customer base reduces the effect of our exposure to extreme or unusual weather conditions in any one area of the country. During the year ended December 31, 2022, our operating revenues for our Regulated Water segment were derived principally from the following states: approximately 56% in Pennsylvania, 11% in Ohio, 9% in Illinois, 8% in Texas, and 7% in North Carolina.

Heating Degree Days – The regulated natural gas utility business is subject to seasonal fluctuations with the peak usage period occurring in the heating season which generally runs from October to March. A heating degree day (HDD) is each degree that the average of the high and the low temperatures for a day is below 65 degrees Fahrenheit in a specific

geographic location. Particularly during the heating season, this measure is used to reflect the demand for natural gas needed for heating based on the extent to which the average temperature falls below a reference temperature for which no heating is required (65 degrees Fahrenheit). HDDs are used in the natural gas industry to measure the relative coldness of weather and to estimate the demand for natural gas. Normal temperatures are based on a historical twenty-year average heating degree days, as calculated from data provided by the National Weather Service for the same geographic location. During the year ended December 31, 2022, we experienced actual HDDs of 5,648 days, which was colder by 3.9% than the average or normal HDDs for Pittsburgh, Pennsylvania, which we use as a proxy for our western Pennsylvania service territory.

RESULTS OF OPERATIONS

Consolidated financial and operational highlights for the years ended December 31, 2022, 2021 and 2020 are presented below. For discussion of our results of operations and cash flows for 2021 compared with 2020, refer to Part II, Item 7 "Management's Discussion and Analysis of Financial Condition and Results of Operations" in our Annual Report on Form 10-K for our fiscal year ended December 31, 2021, filed with the SEC on March 1, 2022.

Years ended December 31,	2022	2021	2020	2022 vs. 2021	2021 vs. 2020
Operating revenues:					
Regulated water segment	$ 1,082,972	$ 980,203	$ 938,540	$ 102,769	$ 41,663
Regulated gas segment	1,143,362	859,902	506,564	283,460	353,338
Other and eliminations	61,698	38,039	17,594	23,659	20,445
Consolidated operating revenues	$ 2,288,032	$ 1,878,144	$ 1,462,698	$ 409,888	$ 415,446
Operations and maintenance expense	$ 613,649	$ 550,580	$ 528,611	$ 63,069	$ 21,969
Net income (1)	$ 465,237	$ 431,612	$ 284,849	$ 33,625	$ 146,763
Capital expenditures	$ 1,062,763	$ 1,020,519	$ 835,642	$ 42,244	$ 184,877
Operating Statistics					
Selected operating results as a percentage of operating revenues:					
Operations and maintenance	26.8%	29.3%	36.1%	-2.5%	-6.8%
Depreciation and amortization	14.0%	15.9%	17.6%	-1.9%	-1.7%
Taxes other than income taxes	3.9%	4.6%	5.2%	-0.7%	-0.6%
Interest expense, net of interest income	10.2%	10.9%	12.5%	-0.7%	-1.6%
Net income (1)	20.3%	23.0%	19.5%	-2.7%	3.5%
Return on Essential Utilities stockholders' equity (1)	8.7%	8.3%	6.1%	0.4%	2.2%
Ratio of capital expenditures to depreciation expense	3.4	3.5	3.3	-0.1	0.2
Effective tax rate	(3.2%)	(2.3%)	(7.5%)	(0.9%)	5.2%

(1) Reflects Peoples Gas Acquisition transaction-related expenses of $20,925 ($25,573 pre-tax) in 2020 and utility customer rate credits issued in 2020 of $23,004 (or $16,357 net of tax).
(2) Peoples Gas' operating results are included since its acquisition on March 16, 2020.

Consolidated Results of Operations Comparison for 2022 and 2021

Operating revenues - Operating revenues increased by $409,888 or 21.8% for the year ended December 31, 2022 compared to the year ended December 31, 2021. Revenues from our Regulated Water segment increased by $102,769, Regulated Natural Gas segment by $283,460 and other revenues by $23,659. A detailed discussion of the factors contributing to the changes in segment net revenue is included below under the section, Segment Results of Operations.

Our other revenues consist of market-based revenues at Aqua Resources, Aqua Infrastructure, and our non-regulated natural gas operations amounting to $61,698 in 2022, $38,435 in 2021, and $17,776 in 2020. The increase in other revenues is primarily due to higher revenues from our non-regulated natural gas operations driven by higher gas prices.

Operating expenses - Operations and maintenance expenses increased in 2022, as compared to 2021, by $63,069 or 11.5%, primarily due to:

- increase in employee related costs of $17,129 driven by an increase in labor rates, other compensation, including a one-time compensation payment for non-officer level employees, and benefits to employees;
- increase in production costs for water and wastewater operations of $6,339, primarily due to higher chemical prices and an increase in wholesale water costs;
- additional operating costs associated with acquired and pending acquisitions of water and wastewater utility systems and higher customer base of $6,872;
- increase in customer assistance surcharge costs of $12,778 in our Regulated Natural Gas segment, which has an equivalent offsetting amount in revenues. These revenues and offsetting expenses increased mainly due to the increase in average gas prices during 2022 compared to last year;
- increase in insurance expense of $6,911 due to higher insurance claims, which includes the impact of a favorable insurance reserve adjustment of $2,426 during the first quarter of 2021;
- increase in legal expenses of $2,779;
- increase in materials and supplies of $3,417, and outside services and maintenance expenses of $22,175 largely due to inflationary cost pressures and increased maintenance activity; offset by,
- reduction of expenses in 2022 of $454 associated with remediating an advisory for some of our water utility customers served by our Illinois subsidiary. We expect the expenses associated with remediating the advisory to continue into 2023;
- decrease in repairs expense of $2,820 as 2021 included costs incurred to restore and repair the property damaged by Hurricane Ida;
- lower asset impairment charge of $2,900 associated with the write down of the right of use assets of our Regulated Natural Gas segment's leased office space to fair value in 2022 as compared with 2021; and,
- a decrease in expenses of $7,386 in our Regulated Gas segment due to higher capitalization as a result of greater capital spend in the current year.

Purchased gas increased by $261,733 or 76.9% in 2022 compared to 2021. Purchased gas represents the cost of gas sold by Peoples for the regulated and non-regulated gas business and has a corresponding offset in revenue. This expense increased for the regulated natural gas business and non-regulated business by $237,619 and $24,114, respectively, as a result of the increase in natural gas prices.

Depreciation and amortization expense increased by $23,225 or 7.8%, in 2022 over 2021, principally due to continued capital expenditures to expand and improve our utility facilities, upgrade our information systems, our acquisitions of new utility systems, and additional rate case filings. Expenses associated with filing rate cases are deferred and amortized over periods that generally range from one to three years.

Taxes other than income taxes totaled $90,024 in 2022 and $86,641 in 2021, and has increased by $3,383 or 3.9% in 2022 as compared to 2021 principally due to increase in pumping fees of $2,120.

Other expense, net - Interest expense was $238,116 in 2022 and $207,709 in 2021. Interest expense increased in 2022 primarily due to an increase in average borrowings, and an increase in average interest rates. The weighted average cost of fixed rate long-term debt was 3.78% at December 31, 2022 and 3.61% at December 31, 2021. The weighted average cost of fixed and variable rate long-term debt was 3.94% at December 31, 2022 and 3.49% at December 31, 2021.

Allowance for funds used during construction (AFUDC) was $23,665 in 2022 and $20,792 in 2021, and varies as a result of changes in the average balance of utility plant construction work in progress, to which AFUDC is applied, changes in the AFUDC rate which is based predominantly on short-term interest rates, changes in the balance of short term-debt, and changes in the amount of AFUDC related to equity. The increase in 2022 is primarily due to an increase in the average balance of utility plant construction work in progress, to which AFUDC is applied. The amount of AFUDC related to equity was $17,618 in 2022 and $16,282 in 2021.

Gain on sale of other assets totaled $991 in 2022 and $976 in 2021, and consists of the sales of property, plant and equipment.

Other totaled $494 in 2022, and $(2,848) in 2021, and largely consists of the non-service cost component of our net benefit cost for pension benefits and unrealized gains and losses on investments associated with our non-qualified pension plan. In 2022, the fair values of our investments associated with our non-qualified plan declined and we recognized a loss of $895 in 2022 compared to a gain of $(607) in 2021.

Income tax benefit - Our effective income tax rate was (3.2)% in 2022, and (2.3)% in 2021. The Company's provision for income taxes represents an income tax benefit due to the effects of tax deductions recognized for certain qualifying infrastructure investments. The decrease in the effective tax rate is primarily attributed to the increase in our income tax benefit associated with the tax deduction for qualifying infrastructure investments.

Net income -

	Years ended December 31,		
	2022	2021	2020
Operating income	$ 661,187	$ 602,709	$ 434,686
Net income	465,237	431,612	284,849
Diluted net income per share	1.77	1.67	1.12

The changes in diluted net income per share in 2022 over the previous year were due to the aforementioned changes.

Although we have experienced increased income in the recent past, continued adequate rate increases reflecting increased operating costs and new capital improvements are important to the future realization of improved profitability.

Segment Results of Operations Comparison for 2022 and 2021

We have identified twelve operating segments, and we have two reportable segments based on the following:

- Eight segments are composed of our water and wastewater regulated utility operations in the eight states where we provide these services. These operating segments are aggregated into one reportable segment, Regulated Water, since each of these operating segments has the following similarities: economic characteristics, nature of services, production processes, customers, water distribution and/or wastewater collection methods, and the nature of the regulatory environment.

- Our Regulated Natural Gas segment is composed of natural gas utility companies in three states acquired in the Peoples Gas Acquisition. These utilities provide natural gas distribution services, and their operating results subsequent to the March 16, 2020 acquisition date are reported in the Regulated Natural Gas segment.

- Three segments are not quantitatively significant to be reportable and are composed of our non-regulated natural gas operations, Aqua Resources, and Aqua Infrastructure. These segments are included as a component of "Other,"

in addition to corporate costs that have not been allocated to the Regulated Water and Regulated Natural Gas segments, because they would not be recoverable as a cost of utility service, and intersegment eliminations. Corporate costs include general and administrative expenses, and interest expense.

Regulated Water Segment

The following tables present the selected operating results and customers served for our Regulated Water segment, for and as of the year ended December 31,:

	2022	2021	2020	2022 vs. 2021	2021 vs. 2020
Sendout (in millions of gallons)					
Pennsylvania	42,666	42,198	41,683	468	515
Ohio	14,604	13,971	14,020	633	(49)
Illinois	8,784	8,764	8,651	20	113
Texas	8,606	7,212	7,393	1,394	(181)
North Carolina	5,934	5,984	5,780	(50)	204
Other states	6,272	6,191	6,299	81	(108)
Subtotal	86,866	84,320	83,826	2,546	494
Elimination	(141)	(154)	(65)	13	(89)
Total sendout by state	86,725	84,166	83,761	2,559	405
Utility customers:					
Residential water	850,673	842,200	832,902	8,473	9,298
Commercial water	43,119	42,864	42,535	255	329
Industrial water	1,286	1,331	1,338	(45)	(7)
Other water	18,446	17,932	18,561	514	(629)
Wastewater	181,721	162,478	151,965	19,243	10,513
Total water and wastewater utility customers	1,095,245	1,066,805	1,047,301	28,440	19,504
Operating revenues:					
Residential water	$ 607,473	$ 561,996	$ 567,485	$ 45,477	$ (5,489)
Commercial water	168,460	151,071	143,479	17,389	7,592
Industrial water	32,581	30,230	29,764	2,351	466
Other water	94,359	89,472	67,712	4,887	21,760
Wastewater	165,312	132,316	121,117	32,996	11,199
Customer rate credits	-	-	(4,080)	-	4,080
Other utility	14,787	15,118	13,063	(331)	2,055
Total operating revenues	$ 1,082,972	$ 980,203	$ 938,540	$ 102,769	$ 41,663
Operating expenses:					
Operations and maintenance expense	$ 370,850	$ 332,598	$ 309,608	$ 38,252	$ 22,990
Depreciation and amortization	$ 201,392	$ 182,074	$ 171,152	$ 19,318	$ 10,922
Taxes other than income taxes	$ 64,472	$ 63,264	$ 60,505	$ 1,208	$ 2,759
Other expense, net	$ 84,396	$ 81,931	$ 91,001	$ 2,465	$ (9,070)
Provision for income tax	$ 47,510	$ 26,633	$ 22,481	$ 20,877	$ 4,152
Segment net income	$ 314,352	$ 293,703	$ 283,793	$ 20,649	$ 9,910

Operating revenues - The growth in our Regulated Water segment's revenues over the past three years is primarily a result of increases in our water and wastewater rates and our customer base. Water and wastewater rate increases, including infrastructure rehabilitation surcharges, implemented during the past three years have provided additional operating revenues of $63,367 in 2022, $27,421 in 2021, and $32,660 in 2020. The number of customers increased at an annual compound rate of 2.2% over the past three years due to acquisitions and organic growth, adjusted to exclude customers associated with utility system dispositions. Acquisitions in our Regulated Water segment have provided additional water and wastewater revenues of $16,145 in 2022, $6,750 in 2021, and $10,951 in 2020.

Our Regulated Water segment also includes operating revenues of $11,477 in 2022 and $13,358 in 2021, and $8,781 in 2020, associated with revenues earned primarily from fees received from telecommunication operators that have put cellular antennas on our water towers, fees earned from municipalities for our operation of their water or wastewater treatment services or to perform billing services, and fees earned from developers for accessing our water mains.

Operating expenses - Operations and maintenance expense for the year ended December 31, 2022 was $370,850 compared to $332,598 in the prior period. The increase of 38,252 or 11.5% was primarily due to the following:

- increase in employee related costs of $7,279 driven by an increase in labor rates, other compensation and benefits to employees;
- increase in production costs for water and wastewater operations of $6,339;
- additional operating costs resulting from acquired water and wastewater utility systems and higher customer base of $6,872;
- increase in legal expenses of $3,059;
- increase in outside services and maintenance expenses of $17,196 in our Regulated Water segment as compared with the prior period; offset by,
- reduction of expenses in 2022 of $454 associated with remediating an advisory for some of our water utility customers served by our Illinois subsidiary. We expect the expenses associated with remediating the advisory to continue into 2023; and,
- offset by a decrease in repairs expense of $2,820 as 2021 included costs incurred to restore and repair the property damaged by Hurricane Ida.

Depreciation and amortization increased by $19,318 or 10.6% primarily due to continued capital spend.

Other expense, net – Interest expense, net, increased by $3,582 or 3.3% primarily due to the increase in average borrowings and higher interest rate on our revolving line of credit in 2022.

AFUDC increased by $1,692 or 8.8% due to the increase in the average balance of utility plant construction work in progress, to which AFUDC is applied.

Provision for income tax – The effective income tax rate for our Regulated Water segment was 13.1% in 2022, compared to 8.3% in 2021. The change in the effective tax rate is primarily due to a decrease in the amortization of certain regulatory liabilities associated with deferred taxes.

Regulated Natural Gas Segment

The following tables present the selected operating results and customers served for our Regulated Natural Gas segment for and as of the year ended December 31,:

	2022	2021	2020	2022 vs. 2021	2021 vs. 2020
Gas utility customers:					
Residential gas	695,198	692,174	690,642	3,024	1,532
Commercial gas	59,684	59,595	59,424	89	171
Industrial gas	1,459	1,475	1,436	(16)	39
Total gas utility customers	756,341	753,244	751,502	3,097	1,742
Delivered volumes (thousand cubic feet)					
Residential gas	61,093,372	56,542,038	33,675,963	4,551,334	22,866,075
Commercial gas	37,240,382	33,403,899	20,082,555	3,836,483	13,321,344
Industrial gas	49,017,036	49,726,237	37,936,661	(709,201)	11,789,576
Total delivered volumes	147,350,790	139,672,174	91,695,179	7,678,616	47,976,995
Heating Degree Days [(b)]	5,648	5,139	3,013	509	2,126
Average Heating Degree Days [(c)]	5,438	5,466	2,973	(28)	2,493

	2022	2021	2020	2022 vs. 2021	2021 vs. 2020
Operating revenues:					
Residential gas	$ 720,490	$ 530,338	$ 314,274	$ 190,152	$ 216,064
Commercial gas	149,653	99,596	50,239	50,057	49,357
Industrial gas	5,636	3,427	6,923	2,209	(3,496)
Gas transportation	205,825	198,195	133,685	7,630	64,510
Customer rate credits	-	(5,000)	(18,924)	5,000	13,924
Other utility	61,758	33,346	20,367	28,412	12,979
Total operating revenues	$ 1,143,362	$ 859,902	$ 506,564	$ 283,460	$ 353,338
Operating expenses:					
Operations and maintenance expense	$ 239,506	$ 226,194	$ 198,383	$ 13,312	$ 27,811
Purchased gas	$ 551,009	$ 313,390	$ 154,103	$ 237,619	$ 159,287
Depreciation and amortization	$ 118,955	$ 113,238	$ 84,201	$ 5,717	$ 29,037
Taxes other than income taxes	$ 22,642	$ 20,801	$ 13,307	$ 1,841	$ 7,494
Other expense, net	$ 87,916	$ 78,099	$ 25,252	$ 9,817	$ 52,847
Income tax benefit	$ (61,942)	$ (40,013)	$ (25,133)	$ (21,929)	$ (14,880)
Segment net income	$ 185,276	$ 148,193	$ 56,451	$ 37,083	$ 91,742

[(a)] Includes operating results since the completion of the Peoples Gas Acquisition on March 16, 2020.

[(b)] Unit of measure reflecting temperature-sensitive natural gas consumption, calculated by subtracting the average of a day's high and low temperatures from 65 degrees Fahrenheit.

[(c)] Based on historical twenty-year average heating degree days, as calculated from data provided by the National Weather Service for the same geographic location.

Operating revenues – Operating revenues from the Regulated Natural Gas segment increased by $283,460 or 33.0% due to:

- impact of higher gas cost of $237,619 in 2022 as compared to 2021;
- higher gas usage of $27,237;
- increase of $13,682 due to higher rates and other surcharges; and,
- increase in customer assistance surcharge of $12,778, which has an equivalent offsetting amount in operations and maintenance expense. These revenues and offsetting expenses increased mainly due to the increase in average gas prices in 2022 compared to the last year; and,
- offset by the increase in tax repair surcredits to customers of $18,304.

Operating expenses **–** Operations and maintenance expense for the year ended December 31, 2022 increased by $13,312 or 5.9% primarily due to the following:

- increases in employee related costs of $5,413 driven by an increase in labor rates, other compensation and benefits to employees;
- increase in customer assistance surcharge costs of $12,778, which has an equivalent offsetting amount in revenues;
- increase in outside services and maintenance expenses of $4,841; offset by,
- lower asset impairment charge of $2,900 associated with the write down of the right of use assets of our Regulated Natural Gas segment's leased office space to fair value in 2022 as compared with 2021; and,
- a decrease in expenses of $7,386 in our Regulated Gas segment due to higher capitalization as a result of greater capital spend in the current year.

Our Regulated Natural Gas segment is affected by the cost of natural gas, which is passed through to customers using a purchased gas adjustment clause and includes commodity price, transportation and storage costs. These costs are reflected in the consolidated statement of operations and comprehensive income as purchased gas expenses. Therefore, fluctuations in the cost of purchased gas impact operating revenues on dollar-for-dollar basis. Purchased gas increased by $237,619 or 75.8% due to an increase of 78.2% in the average gas commodity prices in 2022 as compared to the prior year.

Depreciation and amortization increased by $5,717 or 5.0% primarily due to continued capital spend.

Taxes other than income taxes increased by $1,841 or 8.9% mainly due to to an increase in sales and use taxes and regulatory fees in 2022.

Other expense, net – Interest expense, net, increased by $11,558 or 15.3% for 2022 compared to 2021 due to additional borrowings and a higher interest rate on our revolving line of credit in 2022.

AFUDC increased by $1,181 or 77.0% due to the increase in the average balance of utility plant construction work in progress, to which AFUDC is applied.

Income tax benefit – The effective income tax rate was a benefit of 50.2% in 2022, compared to a benefit of 37.0% in 2021. The change in the effective tax rate is primarily attributed to an increase in the income tax benefit associated with the tax deduction for qualifying infrastructure investment and an increase in the amortization of the tax repair catch-up adjustment in our Regulated Natural Gas segment.

LIQUIDITY AND CAPITAL RESOURCES

Consolidated Cash Flow and Capital Expenditures
Net operating cash flows, dividends paid on common stock, capital expenditures, including allowances for funds used during construction, and expenditures for acquiring utility systems were as follows for the years ended December 31:

	Net Operating Cash Flows	Dividends	Capital Expenditures	Acquisitions
2020	$ 508,024	$ 232,571	$ 835,642	$ 3,501,835
2021	644,679	258,650	1,020,519	36,326
2022	600,306	288,632	1,062,763	116,891
	$ 1,753,009	$ 779,853	$ 2,918,924	$ 3,655,052

Net cash flows from operating activities decreased from 2021 to 2022 largely due to the increase in accounts receivable, unbilled revenues and inventory- gas stored. Average cost of gas stored in inventories and associated recoveries of gas costs from customers was higher in 2022 than in 2021.

Included in capital expenditures for the three year period are: expenditures for the rehabilitation of existing utility systems, the expansion of our utility systems, modernization and replacement of existing treatment facilities, meters, office facilities, information technology, vehicles, and equipment. During this three year period, we received $36,563 of customer advances and contributions in aid of construction to finance new utility mains and related facilities that are not included in the capital expenditures presented in the above table. In addition, during this period, we have made repayments of debt, which includes the net effect of borrowings and repayments under our long-term revolving credit facility of $1,965,289 and have refunded $21,068 of customers' advances for construction. Dividends increased during the past three years as a result of annual increases in the dividends declared and paid and increases in the number of shares outstanding.

Our planned 2023 capital program, excluding the costs of new mains financed by advances and contributions in aid of construction is estimated to be approximately $1,123,000 in infrastructure improvements for the communities we serve. The 2023 capital program is expected to include approximately $747,000 for infrastructure rehabilitation surcharge qualified projects. Our planned 2023 capital program in Pennsylvania for our water and natural gas utilities is estimated to be approximately $761,000, a portion of which is expected to be eligible as a deduction for qualifying utility asset improvements for Federal income tax purposes. Our overall 2023 capital program along with $199,356 of debt repayments and $365,432 of other contractual cash obligations, as reported in the section captioned "Management's Discussion and Analysis of Financial Condition and Results of Operations – *Contractual Obligations*", has been, or is expected to be, financed through internally-generated funds, our revolving credit facilities, and the issuance of long-term debt and equity.

Future utility construction in the period 2024 through 2025, including recurring programs, such as the ongoing replacement or rehabilitation of utility meters and mains, water treatment plant upgrades, storage facility renovations, pipes, service lines, and additional transmission mains to meet customer demands, excluding the costs of new mains financed by advances and contributions in aid of construction, is estimated to require aggregate expenditures of approximately $2,115,000. We anticipate that approximately one-half of these expenditures will require external financing. We expect to refinance $221,345 of long-term debt during this period as it becomes due with funds from new issues of long-term debt, issuances of equity, internally-generated funds, and our revolving credit facilities. The estimates discussed above do not include any amounts for possible future acquisitions of utility systems or the financing necessary to support them.

Our primary sources of liquidity are cash flows from operations (including the allowed deferral of Federal income tax payments), borrowings under various short-term lines of credit and other credit facilities, and customer advances and contributions in aid of construction. Our cash flow from operations, or internally-generated funds, is impacted by the timing of rate relief, utility operating revenues, and changes in Federal tax laws, and accelerated tax depreciation or deductions for utility construction projects. We fund our capital and typical acquisitions through internally-generated funds, supplemented by short-term lines of credit. Over time, we partially repay or pay-down our short-term lines of credit with long-term debt. The ability to finance our future construction programs, as well as our acquisition activities, depends on our ability to attract the necessary external debt and equity financing and maintain internally-generated funds. Timely rate orders permitting compensatory rates of return on invested capital will be required by our operating subsidiaries to achieve an adequate level of earnings and cash flow to enable them to secure the capital they will need to operate and to maintain satisfactory debt coverage ratios.

Acquisitions

As part of the Company's growth-through-acquisition strategy, as of December 31, 2022, the Company has entered into purchase agreements to acquire the water or wastewater utility system assets of seven municipalities and a private company for a total combined purchase price in cash of approximately $380,000. The purchase price for these pending acquisitions is subject to certain adjustments at closing, and the pending acquisitions are subject to regulatory approvals, including the final determination of the fair value of the rate base acquired. Closings for these acquisitions are expected to occur in 2023 or early 2024, which is subject to the timing of the various regulatory approval processes. These acquisitions are expected to add approximately 218,600 equivalent retail customers in four of the states in which the Company operates.

In November 2022, the Company acquired the water system of Oak Brook, DuPage County, Illinois, which serves 2,037 customers, for a cash purchase price of $12,500. In August 2022, the Company acquired the municipal wastewater assets of East Whiteland Township, Chester County, Pennsylvania, which serves 4,018 customers, for a cash purchase price of $54,374. In March 2022, the Company acquired the wastewater system of Lower Makefield Township, which serves 11,323 customer connections in Lower Makefield, Falls, and Middletown townships, and Yardley Borough, Bucks County, Pennsylvania, for a cash purchase price of $53,000.

In August 2021, the Company acquired the water utility system assets of The Commons Water Supply, Inc., which serves 992 customers in Harris County, Texas, and the wastewater utility system assets of the Village of Bourbonnais, which serves approximately 6,500 customers in Kankakee County, Illinois. The total cash purchase prices for these utility systems were $4,000 and $32,100, respectively.

On March 16, 2020, the Company completed the Peoples Gas Acquisition, which expanded the Company's regulated utility business to include natural gas distribution, serving approximately 750,000 natural gas utility customers in western Pennsylvania, West Virginia and Kentucky. The Company paid cash consideration of $3,465,344, which was subject to adjustment based upon the terms of the purchase agreement. The Company financed this acquisition through the April 2019 issuances of $1,293,750 of common stock, $900,000 of senior notes (of which $436,000 was for this acquisition), $690,000 of tangible equity units, and the issuance of $750,000 of common stock through a private placement, and borrowings on our revolving credit facility. Additionally, during 2020, we completed six acquisitions of water and wastewater utility systems for $63,279 in cash in four of the states in which we operate, adding 10,585 customers.

Excluding the Peoples Gas Acquisition, during the past three years, we have expended cash of $216,496 related to the acquisition of both water and wastewater utility systems. We continue to pursue the acquisition of water and wastewater utility systems and explore other utility acquisitions that may be in a new state. Our typical acquisitions are expected to be financed with short-term debt with subsequent repayment from the proceeds of long-term debt, retained earnings, or equity issuances.

Assets Held for Sale and Disposition

We routinely review and evaluate areas of our business and operating divisions and, over time, may sell utility systems or portions of systems. In December 2022, the Company signed an agreement to sell its regulated natural gas utility assets in West Virginia which serve less than two percent of the Company's regulated natural gas customers. This sale is conditioned on regulatory approval and is expected to close in mid-2023. The completion of this transaction will conclude our regulated utility operations in West Virginia.

In October 2020, the Company also sold its investment in a joint venture. Its investment represented its 49% investment in a joint venture that operates a private pipeline system to supply raw water to natural gas well drilling operations in the Marcellus Shale of north central Pennsylvania, and recorded a charge of $3,700 associated with the sale. Refer to Note 3 – *Asset Held for Sale and Disposition* in this Annual Report for additional information.

Sources of Capital

Since net operating cash flow plus advances and contributions in aid of construction have not been sufficient to fully fund our cash requirements including capital expenditures and our growth through acquisitions program, which included financings for a portion of the Peoples Gas Acquisition, we issued $5,542,246 of long-term debt, and obtained other short-term borrowings during the past three years. At December 31, 2022, we have a $1,000,000 unsecured long-term revolving credit facility that expires in December 2027, of which $19,041 was designated for letter of credit usage, $490,959 was available for borrowing, and $490,000 of borrowings were outstanding at December 31, 2022. This credit facility was established in December 2022, replacing a similar facility that was expiring in December 2023, and was used to repay all indebtedness and fees under our prior unsecured revolving credit facility, and for other general corporate purposes. In addition, we have short-term lines of credit of $435,500 of which $207,000 was available as of December 31, 2022. Included in the short-term lines of credit is an Aqua Pennsylvania $100,000 364 day unsecured revolving credit facility and a Peoples Natural Gas $300,000 364 day unsecured revolving credit facility. These short-term lines of credit are subject to renewal on an annual basis. Although we believe we will be able to renew these facilities, there is no assurance that they will be renewed, or what the terms of any such renewal will be.

In January 2023 and October 2022, Aqua Pennsylvania issued $75,000 and $125,000 of first mortgage bonds, due in 2043 and 2052, and with interest rates of 5.60% and 4.50%, respectively. The proceeds from these bonds were used to repay existing indebtedness and for general corporate purposes.

On October 14, 2022, the Company entered into at-the market sales agreements ("ATM") with third-party sales agents, under which the Company may offer and sell shares of its common stock, from time to time, at its option, having an aggregate gross offering price of up to $500,000 pursuant to the Company's effective shelf registration statement on Form S-3 (File No. 333-255235). The Company intends to use the net proceeds from the sales of shares through the ATM for working capital, capital expenditures, water and wastewater utility acquisitions and repaying outstanding indebtedness. As of December 31, 2022, the Company has issued 1,321,994 shares for net proceeds of $63,040 under the ATM. In January 2023, the Company has issued 399,128 shares for net proceeds of $19,294 under the ATM.

On June 30, 2022, the Peoples Natural Gas Companies amended its 364-day revolving credit agreement primarily to increase the amount of the facility from $100,000 to $300,000 and to update the termination date of the facility to June 29, 2023. Aqua Pennsylvania also amended its $100,000 364-day revolving credit agreement primarily to update the termination date to June 29, 2023 to coincide with the term of the Peoples Natural Gas Companies' facility.

On May 20, 2022, the Company issued $500,000 of long-term debt (the "Senior Notes"), less expenses of $5,815, due in 2052 with an interest rate of 5.30%. The Company used the net proceeds from the issuance of Senior Notes to (1) to repay $49,700 of borrowings under Aqua Pennsylvania's 364-day revolving credit facility and $410,000 of borrowings under the Company's existing five year unsecured revolving credit facility, and (2) for general corporate purposes.

On April 15, 2021, our operating subsidiary, Aqua Ohio, Inc., issued $100,000 of first mortgage bonds, of which $50,000 is due in 2031 and $50,000 is due in 2051, with interest rates of 2.37% and 3.35%, respectively. The proceeds from these bonds were used for general corporate purposes and to repay existing indebtedness. Further, on April 19, 2021, the Company issued $400,000 of long-term debt, with expenses of $4,010, which is due in 2031 with an interest rate of 2.40%. The Company used the proceeds from this issuance to repay $50,000 of borrowings under the Aqua Pennsylvania revolving credit facility, and the balance was used to repay in full the borrowings under its existing five-year unsecured revolving credit agreement.

In August 2020, we entered into a forward equity sale agreement for 6,700,000 shares of common stock with a third party (the "forward purchaser"). In connection with the forward equity sale agreement, the forward purchaser borrowed an equal number of shares of our common stock from stock lenders and sold the borrowed shares to the public. We did not receive any proceeds from the sale of our common stock by the forward purchaser until settlement of the forward equity sale agreement. On August 9, 2021, the Company settled the forward equity sale agreement in full by physical share

settlement. The Company issued 6,700,000 shares and received cash proceeds of $299,739 at a forward price of $44.74 per share. Pursuant to the agreement, the forward price was computed based upon the initial forward price of $46.00 per share, adjusted for a floating interest rate factor equal to a specified daily rate less a spread and scheduled dividends during the term of the agreement. The Company used the proceeds received upon settlement of the forward equity sale agreement to fund general corporate purposes, including for water and wastewater acquisitions, working capital and capital expenditures. The forward equity sale agreement has now been completely settled, and there are no additional shares subject to the forward equity sale agreement.

Our consolidated balance sheet historically has had a negative working capital position, whereby routinely our current liabilities exceed our current assets. Management believes that internally-generated funds along with existing credit facilities and the proceeds from the issuance of long-term debt and common equity will be adequate to provide sufficient working capital to maintain normal operations and to meet our financing requirements for at least the next twelve months.

Our loan and debt agreements require us to comply with certain financial covenants, which among other things, subject to specific exceptions, limit the Company's ratio of consolidated total indebtedness to consolidated total capitalization, and require a minimum level of earnings coverage over interest expense. During 2022, we were in compliance with our debt covenants under our credit facilities. Failure to comply with our debt covenants could result in an event of default, which could result in us being required to repay or refinance our borrowings before their due date, possibly limiting our future borrowings, and increasing our borrowing costs.

In April 2021, the Company filed a universal shelf registration statement through a filing with the SEC to allow for the potential future offer and sale by the Company, from time to time, in one or more public offerings, of an indeterminate amount of our common stock, preferred stock, debt securities, and other securities specified therein at indeterminate prices. In April 2019, March 2020 and August 2020, we issued common stock, including common stock in connection with a forward equity sale agreement, long-term debt and tangible equity units in several offerings under this shelf registration statement. Refer to Note 11 – *Long-term Debt and Loans Payable* and Note 13 – *Stockholders' Equity* in this Annual Report for further information regarding these financings.

In addition, we have an acquisition shelf registration statement, which was filed with the SEC on February 27, 2015, to permit the offering from time to time of an aggregate of $500,000 of our common stock and shares of preferred stock in connection with acquisitions. The balance remaining available for use under the acquisition shelf registration as of December 31, 2022 is $487,155.

We will determine the form and terms of any further securities issued under the universal shelf registration statement and the acquisition shelf registration statement at the time of issuance.

We offer a Dividend Reinvestment and Direct Stock Purchase Plan (the Plan) that provides a convenient and economical way to purchase shares of the Company. Under the direct stock purchase portion of the Plan, shares are issued throughout the year. The dividend reinvestment portion of the Plan offers a five percent discount on the purchase of shares of common stock with reinvested dividends. As of the December 2022 dividend payment, holders of 5.1% of the common shares outstanding participated in the dividend reinvestment portion of the Plan. The shares issued under the Plan are either original issue shares or shares purchased by the Company's transfer agent in the open-market. During the past three years, we have sold 1,132,080 original issue shares of common stock for net proceeds of $49,940 through the dividend reinvestment portion of the Plan, and we used the proceeds to invest in our operating subsidiaries, to repay short-term debt, and for general corporate purposes. In 2022, 2021 and 2020, we sold 368,278, 374,824 and 388,978 original issues shares of common stock for net proceeds of $16,619, $16,799 and $16,522, respectively, through the dividend reinvestment portion of the plan.

Off-Balance Sheet Financing Arrangements
We do not engage in any off-balance sheet financing arrangements. We do not have any interest in entities referred to as variable interest entities, which includes special purpose entities and other structured finance entities.

Contractual Obligations
The following table summarizes our contractual cash obligations as of December 31, 2022:

		Payments Due By Period			
	Total	Less than 1 year	1 – 3 years	3 – 5 years	More than 5 years
Long-term debt	$ 6,617,395	$ 199,356	221,345	751,512	5,445,182
Interest on fixed-rate, long-term debt (1)	250,143	8,149	9,953	39,570	192,471
Operating leases (2)	60,348	8,923	17,233	13,429	20,763
Unconditional purchase obligations (3)	18,216	4,716	9,142	3,238	1,120
Gas purchase obligations (4)	2,813,168	234,950	485,784	485,507	1,606,927
Other purchase obligations (5)	84,632	84,632	-	-	-
Pension plan obligations (6)	20,343	20,343	-	-	-
Other obligations (7)	11,825	3,719	2,737	3,293	2,076
Total	$ 9,876,070	$ 564,788	$ 746,194	$ 1,296,549	$ 7,268,539

(1) Represents interest payable on fixed rate, long-term debt. Amounts reported may differ from actual due to future refinancing of debt.

(2) Represents minimum lease payments for long-term operating leases of land, office facilities, office equipment, and vehicles.

(3) Represents our commitment to purchase minimum quantities of water as stipulated in agreements with other water purveyors. We use purchased water to supplement our water supply, particularly during periods of peak customer demand. Our actual purchases may exceed the minimum required levels.

(4) Represents our commitment to purchase minimum quantities of natural gas stipulated in agreements with various producers of natural gas to meet regulated customers' natural gas requirements.

(5) Represents an approximation of the open purchase orders for goods and services purchased in the ordinary course of business.

(6) Represents contributions to be made to the Company's retirement plans.

(7) Represents expenditures estimated to be required under legal and binding contractual obligations.

In addition to the contractual obligations table above, we have the following obligations:

- *Refunds of customer's advances for construction* – We pay refunds on customers' advances for construction over a specific period of time based on operating revenues related to developer-installed utility mains or as new customers are connected to and take service from such mains. After all refunds are paid, any remaining balance is transferred to contributions in aid of construction. The refund amounts are not included in the above table because the refund amounts and timing are dependent upon several variables, including new customer connections, customer consumption levels and future rate increases, which cannot be accurately estimated. Portions of these refund amounts are payable annually through 2031 and amounts not paid by the contract expiration dates become non-refundable.

- *Asset Retirement Obligations* – We recognize asset retirement obligations associated with retirements of production, storage wells and other pipeline components at fair value, as incurred, or when sufficient information becomes available to determine a reasonable estimate of the fair value of the retirement activities to be performed. Expected obligations are not included in the above table because the amounts and timing are dependent upon several variables, which cannot be accurately estimated.

- *Uncertain tax positions* – We have uncertain tax positions of $18,217. Although we believe our tax positions comply with applicable law, we have made judgments as to the sustainability of each uncertain tax position based on its technical merits. Due to the uncertainty of future cash outflows, if any, associated with our uncertain tax positions, we are unable to make a reasonable estimate of the timing or amounts that may be paid. See Note 7 – *Income Taxes* in this Annual Report for further information on our uncertain tax positions.

We will fund these contractual obligations with cash flows from operations and liquidity sources held by or available to us.

The Company is routinely involved in legal matters, including both asserted and unasserted legal claims, during the ordinary course of business. See Note 9 – *Commitments and Contingencies* in this Annual Report for a discussion of the Company's legal matters. It is not always possible for management to make a meaningful estimate of the potential loss or range of loss associated with such litigation. Also, unanticipated changes in circumstances and/or revisions to the assessed probability of the outcomes of legal matters could result in expenses being incurred in future periods as well as an increase in actual cash required to resolve the legal matter.

Capitalization
The following table summarizes our capitalization as of December 31, 2022 and 2021:

December 31,	2022	2021
Long-term debt (1)	55.2%	53.4%
Essential Utilities stockholders' equity	44.8%	46.6%
	100.0%	100.0%

(1) Includes current portion, as well as our borrowings under a variable rate revolving credit agreement of $490,000 at December 31, 2022, and $300,000 at December 31, 2021.

Over the past two years, the changes in the capitalization ratios primarily resulted from the issuance of debt to finance our acquisitions and capital program, changes in net income, the issuance of common stock, and the declaration of dividends.

CRITICAL ACCOUNTING POLICIES AND ESTIMATES

Our financial condition and results of operations are impacted by the methods, assumptions, and estimates used in the application of critical accounting policies. The following accounting policies are particularly important to our financial condition or results of operations and require estimates or other judgments of matters of uncertainty. Changes in the estimates or other judgments included within these accounting policies could result in a significant change to the financial statements. We believe our most critical accounting policies include the use of regulatory assets and liabilities, revenue recognition, the valuation of our long-lived assets (which consist primarily of utility plant in service, regulatory assets, and goodwill), our accounting for post-retirement benefits, and our accounting for income taxes. We have discussed the selection and development of our critical accounting policies and estimates with the Audit Committee of the Board of Directors.

Regulatory Assets and Liabilities ─ We defer costs and credits on the balance sheet as regulatory assets and liabilities when it is probable that these costs and credits will be recognized in the rate-making process in a period different from when the costs and credits were incurred. These deferred amounts, both assets and liabilities, are then recognized in the consolidated statement of operations in the same period that they are reflected in our rates charged for utility service. We make significant judgments and estimates to record regulatory assets and liabilities, such as for amounts related to income taxes, pension and postretirement benefits, acquisitions and capital projects. For each regulatory jurisdiction with regulated operations, we evaluate at the end of each reporting period, whether the regulatory assets and liabilities continue to meet the probable criteria for future recovery or refund. The evaluation considers factors such as regulatory orders or guidelines, in the same regulatory jurisdiction, of a specific matter or a similar matter, as provided to us in the past or to other regulated utilities. In addition, the evaluation may be impacted by changes in the regulatory environment and pending or new legislation that could impact the ability to recover costs through regulated rates. There may be multiple participants to rate or transactional regulatory proceedings who might offer different views on various aspects of such proceedings, and in these instances may challenge our prudence of business policies and practices, seek cost disallowances or request other relief.

In the event that our assessment as to the probability of the inclusion in the rate-making process is incorrect, the associated regulatory asset or liability would be adjusted to reflect the change in our assessment or change in regulatory approval.

Revenue Recognition ─ Our utility revenues recognized in an accounting period include amounts billed to customers on a cycle basis and unbilled amounts based on estimated usage from the last billing to the end of the accounting period. The estimated usage is based on our judgment and assumptions; our actual results could differ from these estimates, which would result in operating revenues being adjusted in the period that the revision to our estimates is determined.
In Virginia, North Carolina, and Kentucky, we may bill our utility customers, in certain circumstances, in accordance with a rate filing that is pending before the respective regulatory commission, which would allow interim rates before the final commission rate order is issued. The revenue recognized reflects an estimate based on our judgment of the final outcome of the commission's ruling. We monitor the applicable facts and circumstances regularly and revise the estimate as required. The revenue billed and collected prior to the final ruling is subject to refund based on the commission's final ruling.

Valuation of Long-Lived Assets, Goodwill and Intangible Assets ─ We review our long-lived assets for impairment, including utility plant in service and investment in joint venture. We also review regulatory assets for the continued application of the FASB accounting guidance for regulated operations. Our review determines whether there have been changes in circumstances or events, such as regulatory disallowances, or abandonments, that have occurred that require adjustments to the carrying value of these assets. Adjustments to the carrying value of these assets would be made in instances where their inclusion in the rate-making process is unlikely. For utility plant in service, we would recognize an impairment loss for any amount disallowed by the respective utility commission.

Our long-lived assets, which consist primarily of utility plant in service, operating lease right-of-use assets and intangible assets, are reviewed for impairment when changes in circumstances or events occur. These circumstances or events could include a decline in the market value or physical condition of a long-lived asset, an adverse change in the manner in which long-lived assets are used or planned to be used, a change in historical trends, operating cash flows associated with the long-lived assets, changes in macroeconomic conditions, industry and market conditions, or overall financial performance. When these circumstances or events occur, we determine whether it is more likely than not that the fair value of those assets is less than their carrying amount. If we determine that it is more likely than not (that is, the likelihood of more than 50 percent), we would recognize an impairment charge if it is determined that the carrying amount of an asset exceeds the sum of the undiscounted estimated cash flows. In this circumstance, we would recognize an impairment charge equal to the difference between the carrying amount and the fair value of the asset. Fair value is estimated to be the present value of future net cash flows associated with the asset, discounted using a discount rate commensurate with the risk and remaining life of the asset. This assessment requires significant management judgment and estimates that are based on budgets, general strategic business plans, historical trends and other data and relevant factors. These estimates include significant inherent uncertainties, since they involve forecasting future events. If changes in circumstances or events occur, or estimates and assumptions that were used in this review are changed, we may be required to record an impairment charge on our long-lived assets. Refer to Note 1 – *Summary of Significant Accounting Policies – Impairment of Long-Lived Assets* in this Annual Report for additional information regarding the review of long-lived assets for impairment.

We test the goodwill attributable for each of our reporting units for impairment at least annually, or more often, if circumstances indicate a possible impairment may exist. When testing goodwill for impairment, we may assess qualitative factors, including macroeconomic conditions, industry and market considerations, cost factors, overall financial performance, and entity specific events, for some or all of our reporting units to determine whether it's more likely than not that the fair value of a reporting unit is less than its carrying amount. Alternatively, based on our assessment of the qualitative factors previously noted, or at our discretion, we may perform a quantitative goodwill impairment test by determining the fair value of a reporting unit by weighting the results from the income approach and the market approach. These valuation approaches consider a number of factors that include, but are not limited to, prospective financial information, growth rates, terminal value, discount rates, and comparable multiples from publicly traded companies in our industry and require us to make certain assumptions and estimates regarding industry economic factors and future profitability of our business. If we perform a quantitative test and determine that the fair value of a reporting unit is less than its carrying amount, we would record an impairment loss for the amount by which a reporting unit's carrying amount exceeds its fair value, not to exceed the carrying amount of goodwill. The assessment requires significant management judgment and estimates that are based on budgets, general strategic business plans, historical trends and other data and relevant factors. If changes in circumstances or events occur, or estimates and assumptions that were used in our impairment test change, we may be required to record an impairment charge for goodwill. Refer to Note 1 – *Summary of Significant Accounting Policies – Goodwill* in this Annual Report for further information.

In 2022, we changed our annual goodwill impairment test date from July 31 to October 1, which is a change in accounting principle that management believes is preferable as the new test date better aligns with our long-term planning and forecasting process. The change did not delay, accelerate or avoid an impairment charge nor did it change our requirement to assess goodwill on an interim date between scheduled annual testing dates if triggering events are present. To ensure that no lapse in an assessment occurred since the prior period, we performed an impairment test as of July 31, 2022, during the third quarter of 2022 for all reporting units and noted no impairment.

During the fourth quarter of 2022, as part of the October 1, 2022 annual goodwill assessment, we elected to perform a quantitative goodwill impairment assessment on the goodwill attributable to our Regulated Natural Gas reporting unit and a qualitative assessment for our Regulated Water and Other reporting units. Based on our analysis, we determined that none of the goodwill of our reporting units was impaired. The headroom, which we defined as the percentage difference between the excess of fair value over carrying value, of our Regulated Natural Gas reporting unit was 15% as of the date of the most recent estimated fair value determination. We generally assumed operating margins in future years would

increase as we continue to integrate and implement our rate base growth strategy. However, if overall market conditions further deteriorate, or market interest rates increase, future non-cash impairment charges may result which could be material. If we were to assume changes in certain of our key assumptions used to determine the fair value of our Regulated Gas reporting unit, the following would be the effect on headroom:

Sensitivity Analysis[1]	Percentage points (ppts) decrease in Regulated Gas Reporting Unit Headroom
Increase in discount rate by 100 basis points	6 ppts
Decrease in Market Multiples by 1x	7 ppts
Reduction in terminal value EBITDA[2] by 10%	8 ppts

[1] Each assumption used in the sensitivity analysis is independent of the other assumptions
[2] Defined as earnings before interest, taxes, depreciation and amortization

Accounting for Post-Retirement Benefits — We maintain a qualified and a non-qualified defined benefit pension plan and plans that provide for post-retirement benefits other than pensions. Accounting for pension and other post-retirement benefits requires an extensive use of assumptions including the discount rate, expected return on plan assets, the rate of future compensation increases received by our employees, mortality, turnover and medical costs. Each assumption is reviewed annually with assistance from our actuarial consultant, who provides guidance in establishing the assumptions. The assumptions are selected to represent the average expected experience over time and may differ in any one year from actual experience due to changes in capital markets and the overall economy. These differences will impact the amount of pension and other post-retirement benefits expense that we recognize.

Our discount rate assumption, which is used to calculate the present value of the projected benefit payments of our post-retirement benefits, was determined by selecting a hypothetical portfolio of high quality corporate bonds appropriate to match the projected benefit payments of the plans. The selected bond portfolio was derived from a universe of Aa-graded corporate bonds. The discount rate was then developed as the rate that equates the market value of the bonds purchased to the discounted value of the projected benefit payments of the plans. A decrease in the discount rate would generally increase our post-retirement benefits expense and benefit obligation. After reviewing the hypothetical portfolio of bonds, we selected a discount rate of 5.51% for our pension plan, and 5.45% for our other post-retirement benefit plans as of December 31, 2022, which represent a 260 and 249 basis-point increase as compared to the discount rates selected at December 31, 2021, respectively. Our post-retirement benefits expense under these plans is determined using the discount rate as of the beginning of the year, which was 2.91% for our pension plan and 2.96% for our other-postretirement benefit plan for 2022. As of September 30, 2022, settlement accounting was triggered by the amount of lump-sum payments by our qualified pension plan to retirees and other separated employees exceeding the threshold of service and interest cost for the period. As a result, we remeasured our qualified pension plan assets and liabilities using a discount rate of 5.58%, and the remeasurement did not have a material impact to our consolidated financial statements.

Our expected return on plan assets is determined by evaluating the asset class return expectations with our advisors as well as actual, long-term, historical results of our asset returns. The Company's market-related value of plan assets is equal to the fair value of the plans' assets as of the last day of its fiscal year and is a determinant for the expected return on plan assets, which is a component of post-retirement benefits expense. The allocation of our plans' assets impacts our expected return on plan assets. The expected return on plan assets is based on a targeted allocation of 50% to 70% return seeking assets and 30% to 50% liability hedging assets. Our post-retirement benefits expense increases as the expected return on plan assets decreases. We believe that our actual long-term asset allocations on average will approximate our targeted allocations. Our targeted allocations are driven by our investment strategy to earn a reasonable rate of return while maintaining risk at acceptable levels through the diversification of investments across and within various asset categories. For 2022, we used a 5.4% expected return on plan assets assumption, and are currently reviewing this assumption for 2023 and expect it may remain unchanged in 2023.

Funding requirements for qualified defined benefit pension plans are determined by government regulations and not by accounting pronouncements. In accordance with funding rules and our funding policy, during 2023 our pension contribution is expected to be $20,343. Future years' contributions will be subject to economic conditions, plan participant data and the funding rules in effect at such time as the funding calculations are performed, though we expect future changes in the amount of contributions and expense recognized to be generally included in customer rates.

Accounting for Income Taxes ─ We estimate the amount of income tax payable or refundable for the current year and the deferred income tax liabilities and assets that results from estimating temporary differences resulting from the treatment of specific items, such as depreciation, for tax and financial statement reporting. Generally, these differences result in the recognition of a deferred tax asset or liability on our consolidated balance sheet and require us to make judgments regarding the probability of the ultimate tax impact of the various transactions we enter into. Based on these judgments, we may record tax reserves or adjustments to valuation allowances on deferred tax assets to reflect the expected realization of future tax benefits. Actual income taxes could vary from these estimates and changes in these estimates can increase income tax expense in the period that these changes in estimates occur.

Our determination of what qualifies as a capital cost versus a tax deduction, for qualifying utility asset improvements, as it relates to our income tax accounting method, is subject to subsequent adjustment as well as IRS audits, changes in income tax laws, including regulations regarding tax-basis depreciation as it applies to our capital expenditures, or qualifying utility asset improvements, the expiration of a statute of limitations, or other unforeseen matters could impact the tax benefits that have already been recognized. We establish reserves for uncertain tax positions based upon management's judgment as to the sustainability of these positions. These accounting estimates related to the uncertain tax position reserve require judgments to be made as to the sustainability of each uncertain tax position based on its technical merits. We believe our tax positions comply with applicable law and that we have adequately recorded reserves as required. However, to the extent the final tax outcome of these matters is different than our estimates recorded, we would then need to adjust our tax reserves which could result in additional income tax expense or benefits in the period that this information is known.

IMPACT OF RECENT ACCOUNTING PRONOUNCEMENTS

We describe the impact of recent accounting pronouncements in Note 1 – *Summary of Significant Accounting Policies* in this Annual Report.

ESSENTIAL UTILITIES, INC. AND SUBSIDIARIES
Management's Report On Internal Control Over Financial Reporting

Management of Essential Utilities, Inc. (the "Company") is responsible for establishing and maintaining adequate internal control over financial reporting, as such term is defined in Rule 13a-15(f) under the Securities Exchange Act of 1934. The Company's internal control over financial reporting is a process designed to provide reasonable assurance regarding the reliability of our financial reporting and the preparation of financial statements for external purposes in accordance with accounting principles generally accepted in the United States of America. The Company's internal control over financial reporting includes those policies and procedures that (1) pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the Company; (2) provide reasonable assurance that transactions are recorded as necessary to permit preparation of financial statements in accordance with generally accepted accounting principles, and that receipts and expenditures of the Company are being made only in accordance with authorizations of management and directors of the Company; and (3) provide reasonable assurance regarding prevention or timely detection of unauthorized acquisition, use, or disposition of the Company's assets that could have a material effect on the financial statements.

Because of its inherent limitations, internal control over financial reporting may not prevent or detect misstatements. Also, projections of any evaluation of effectiveness to future periods are subject to the risk that controls may become inadequate because of changes in conditions, or that the degree of compliance with the policies or procedures may deteriorate.

In assessing the effectiveness of internal control over financial reporting, management used the criteria set forth by the Committee of Sponsoring Organizations of the Treadway Commission ("COSO") in *Internal Control-Integrated Framework* (2013). As a result of management's assessment and based on the criteria in the framework, management has concluded that, as of December 31, 2022, the Company's internal control over financial reporting was effective.

The effectiveness of our internal control over financial reporting as of December 31, 2022 has been audited by PricewaterhouseCoopers LLP, an independent registered public accounting firm, as stated in their report which is included herein.



Christopher H. Franklin
Chairman, President and Chief Executive Officer



Daniel J. Schuller
Executive Vice President and Chief Financial Officer

March 1, 2023

Report of Independent Registered Public Accounting Firm

To the Board of Directors and Shareholders of Essential Utilities, Inc.

Opinions on the Financial Statements and Internal Control over Financial Reporting

We have audited the accompanying consolidated balance sheets, including the consolidated statements of capitalization, of Essential Utilities, Inc. and its subsidiaries (the "Company") as of December 31, 2022 and 2021, and the related consolidated statements of operations and comprehensive income, of equity, and of cash flows for each of the three years in the period ended December 31, 2022, including the related notes and schedule of condensed parent company financial statements as of December 31, 2022 and 2021 and for each of the three years in the period ended December 31, 2022 appearing after the signature pages (collectively referred to as the "consolidated financial statements"). We also have audited the Company's internal control over financial reporting as of December 31, 2022, based on criteria established in Internal Control - Integrated Framework (2013) issued by the Committee of Sponsoring Organizations of the Treadway Commission (COSO).

In our opinion, the consolidated financial statements referred to above present fairly, in all material respects, the financial position of the Company as of December 31, 2022 and 2021, and the results of its operations and its cash flows for each of the three years in the period ended December 31, 2022 in conformity with accounting principles generally accepted in the United States of America. Also in our opinion, the Company maintained, in all material respects, effective internal control over financial reporting as of December 31, 2022, based on criteria established in Internal Control - Integrated Framework (2013) issued by the COSO.

Basis for Opinions

The Company's management is responsible for these consolidated financial statements, for maintaining effective internal control over financial reporting, and for its assessment of the effectiveness of internal control over financial reporting, included in Management's Report on Internal Control Over Financial Reporting appearing under Item 9A. Our responsibility is to express opinions on the Company's consolidated financial statements and on the Company's internal control over financial reporting based on our audits. We are a public accounting firm registered with the Public Company Accounting Oversight Board (United States) (PCAOB) and are required to be independent with respect to the Company in accordance with the U.S. federal securities laws and the applicable rules and regulations of the Securities and Exchange Commission and the PCAOB.

We conducted our audits in accordance with the standards of the PCAOB. Those standards require that we plan and perform the audits to obtain reasonable assurance about whether the consolidated financial statements are free of material misstatement, whether due to error or fraud, and whether effective internal control over financial reporting was maintained in all material respects.

Our audits of the consolidated financial statements included performing procedures to assess the risks of material misstatement of the consolidated financial statements, whether due to error or fraud, and performing procedures that respond to those risks. Such procedures included examining, on a test basis, evidence regarding the amounts and disclosures in the consolidated financial statements. Our audits also included evaluating the accounting principles used and significant estimates made by management, as well as evaluating the overall presentation of the consolidated financial statements. Our audit of internal control over financial reporting included obtaining an understanding of internal control over financial reporting, assessing the risk that a material weakness exists, and testing and evaluating the design and operating effectiveness of internal control based on the assessed risk. Our audits also included performing such other procedures as we considered necessary in the circumstances. We believe that our audits provide a reasonable basis for our opinions.

Definition and Limitations of Internal Control over Financial Reporting

A company's internal control over financial reporting is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles. A company's internal control over financial reporting includes those policies and procedures that (i) pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the company; (ii) provide reasonable assurance that transactions are recorded as necessary to permit preparation of financial statements in accordance with generally accepted accounting principles, and that receipts and expenditures of the company are being made only in accordance with authorizations of management and directors of the company; and (iii) provide reasonable assurance regarding prevention or timely detection of unauthorized acquisition, use, or disposition of the company's assets that could have a material effect on the financial statements.

Because of its inherent limitations, internal control over financial reporting may not prevent or detect misstatements. Also, projections of any evaluation of effectiveness to future periods are subject to the risk that controls may become inadequate because of changes in conditions, or that the degree of compliance with the policies or procedures may deteriorate.

Critical Audit Matters

The critical audit matter communicated below is a matter arising from the current period audit of the consolidated financial statements that was communicated or required to be communicated to the audit committee and that (i) relates to accounts or disclosures that are material to the consolidated financial statements and (ii) involved our especially challenging, subjective, or complex judgments. The communication of critical audit matters does not alter in any way our opinion on the consolidated financial statements, taken as a whole, and we are not, by communicating the critical audit matter below, providing a separate opinion on the critical audit matter or on the accounts or disclosures to which it relates.

Accounting for Rate Regulation

As described in Notes 1 and 6 to the consolidated financial statements, most of the operating companies of the Company that are regulated public utilities are subject to regulation by the utility commissions of the states in which they operate. Some of the operating companies that are regulated public utilities are subject to rate regulation by county or city government. As of December 31, 2022, regulatory assets were $1.4 billion and regulatory liabilities were $0.8 billion. Regulated public utilities follow the Financial Accounting Standards Board's accounting guidance for regulated operations, which provides for the recognition of regulatory assets and liabilities as allowed by regulators for costs or credits that are reflected in current rates or are considered probable of being included in future rates. The regulatory assets represent costs that are probable to be fully recovered from customers in future rates while regulatory liabilities represent amounts that are expected to be refunded to customers in future rates or amounts recovered from customers in advance of incurring the costs. The regulatory assets or liabilities are then relieved as the cost or credit is reflected in the Company's rates charged for utility service. If, as a result of a change in circumstances, it is determined that a regulated operating company no longer meets the criteria to apply regulatory accounting, the operating company would have to discontinue regulatory accounting and write-off the respective regulatory assets and liabilities. Management makes significant judgments and estimates to record regulatory assets and liabilities. For each regulatory jurisdiction with regulated operations, management evaluates at the end of each reporting period whether the regulatory assets and liabilities continue to meet the probable criteria for future recovery or refund. The evaluation considers factors such as regulatory orders or guidelines, in the same regulatory jurisdiction, of a specific matter or a similar matter, as provided to the Company in the past or to other regulated utilities. In addition, the evaluation may be impacted by changes in the regulatory environment and pending or new legislation that could impact the ability to recover costs through regulated rates. There may be multiple participants to rate or transactional regulatory proceedings who might offer different views on various aspects of such proceedings and, in these instances, may challenge the prudence of business policies and practices, seek cost disallowances or request other relief.

The principal considerations for our determination that performing procedures relating to management's accounting for rate regulation is a critical audit matter are the significant judgment by management when assessing the impact of regulation on the accounting for regulatory assets and liabilities, which in turn led to a high degree of auditor judgment and effort in performing procedures and in evaluating audit evidence related to whether the regulatory assets will be recovered and liabilities will be refunded.

Addressing the matter involved performing procedures and evaluating audit evidence in connection with forming our overall opinion on the consolidated financial statements. These procedures included testing the effectiveness of controls relating to management's evaluation of regulatory matters impacting regulatory assets and liabilities, including controls over the recovery of regulatory assets and the refund of regulatory liabilities. These procedures also included, among others (i) obtaining the Company's correspondence with regulators and assessing the reasonableness of management's judgments regarding the recovery of regulatory assets and refund of regulatory liabilities, (ii) assessing the reasonableness of management's accounting judgments related to new and updated regulatory orders and guidelines, and (iii) testing the calculation of regulatory assets and liabilities based on provisions outlined in regulatory correspondence.

PricewaterhouseCoopers LLP

Philadelphia, Pennsylvania
March 1, 2023

We have served as the Company's auditor since 2000.

ESSENTIAL UTILITIES, INC. AND SUBSIDIARIES
CONSOLIDATED BALANCE SHEETS
(In thousands of dollars, except per share amounts)

	December 31,	
	2022	2021
Assets		
Property, plant and equipment, at cost	$ 13,737,387	$ 12,610,376
Less: accumulated depreciation	2,606,441	2,358,510
Net property, plant and equipment	11,130,946	10,251,866
Current assets:		
Cash and cash equivalents	11,398	10,567
Accounts receivable, net	206,324	141,025
Unbilled revenues	170,504	119,896
Inventory – materials and supplies	46,592	33,756
Inventory – gas stored	153,143	75,804
Current assets held for sale	11,167	-
Prepayments and other current assets	39,759	36,597
Regulatory assets	19,272	20,150
Total current assets	658,159	437,795
Regulatory assets	1,342,753	1,429,840
Deferred charges and other assets, net	166,653	141,955
Funds restricted for construction activity	1,342	1,313
Goodwill	2,340,792	2,340,815
Non-current assets held for sale	32,124	-
Operating lease right-of-use assets	41,734	48,930
Intangible assets	4,604	5,764
Total assets	$ 15,719,107	$ 14,658,278

See accompanying notes to consolidated financial statements.

ESSENTIAL UTILITIES, INC. AND SUBSIDIARIES
CONSOLIDATED BALANCE SHEETS (continued)
(In thousands of dollars, except per share amounts)

	December 31, 2022	December 31, 2021
Liabilities and Equity		
Essential Utilities stockholders' equity:		
Common stock at $0.50 par value, authorized 600,000,000 shares, issued 266,973,321 and 256,102,388 as of December 31, 2022 and December 31, 2021	$ 133,486	$ 128,050
Capital in excess of par value	3,793,262	3,705,814
Retained earnings	1,534,331	1,434,201
Treasury stock, at cost, 3,236,237 and 3,234,765 shares as of December 31, 2022 and December 31, 2021	(83,693)	(83,615)
Total stockholders' equity	5,377,386	5,184,450
Long-term debt, excluding current portion	6,418,039	5,815,211
Less: debt issuance costs	46,982	35,707
Long-term debt, excluding current portion, net of debt issuance costs	6,371,057	5,779,504
Commitments and contingencies (See Note 9)		
Current liabilities:		
Current portion of long-term debt	199,356	132,146
Loans payable	228,500	65,000
Accounts payable	238,843	192,932
Book overdraft	28,694	81,722
Accrued interest	47,063	40,815
Accrued taxes	34,393	37,924
Liabilities related to assets held for sale	3,263	-
Regulatory liabilities	35,276	384
Dividends payable	75,808	-
Other accrued liabilities	130,673	124,140
Total current liabilities	1,021,869	675,063
Deferred credits and other liabilities:		
Deferred income taxes and investment tax credits	1,345,766	1,406,537
Customers' advances for construction	114,732	103,619
Regulatory liabilities	778,754	769,617
Asset retirement obligations	843	1,256
Operating lease liabilities	37,666	48,230
Non-current liabilities related to assets held for sale	974	-
Pension and other postretirement benefit liabilities	31,244	50,226
Other	28,562	43,666
Total deferred credits and other liabilities	2,338,541	2,423,151
Contributions in aid of construction	610,254	596,110
Total liabilities and equity	$ 15,719,107	$14,658,278

See accompanying notes to consolidated financial statements.

ESSENTIAL UTILITIES, INC. AND SUBSIDIARIES
CONSOLIDATED STATEMENTS OF OPERATIONS AND COMPREHENSIVE INCOME
(In thousands, except per share amounts)

	Years ended December 31,		
	2022	2021	2020
Operating revenues	$ 2,288,032	$ 1,878,144	$ 1,462,698
Operating expenses:			
Operations and maintenance	613,649	550,580	528,611
Purchased gas	601,995	340,262	165,745
Depreciation	315,811	292,191	251,443
Amortization	5,366	5,761	5,616
Taxes other than income taxes	90,024	86,641	76,597
Total operating expenses	1,626,845	1,275,435	1,028,012
Operating income	661,187	602,709	434,686
Other expense (income):			
Interest expense	238,116	207,709	188,435
Interest income	(3,675)	(2,384)	(5,363)
Allowance for funds used during construction	(23,665)	(20,792)	(12,687)
Gain on sale of other assets	(991)	(976)	(661)
Equity loss in joint venture	-	-	3,374
Other	494	(2,848)	(3,383)
Income before income taxes	450,908	422,000	264,971
Income tax benefit	(14,329)	(9,612)	(19,878)
Net income	$ 465,237	$ 431,612	$ 284,849
Comprehensive income	$ 465,237	$ 431,612	$ 284,849
Net income per common share:			
Basic	$ 1.77	$ 1.68	$ 1.14
Diluted	$ 1.77	$ 1.67	$ 1.12
Average common shares outstanding during the period:			
Basic	262,246	257,487	249,768
Diluted	262,868	258,180	254,629

See accompanying notes to consolidated financial statements.

ESSENTIAL UTILITIES, INC. AND SUBSIDIARIES
CONSOLIDATED STATEMENTS OF CAPITALIZATION
(In thousands of dollars, except per share amounts)

		December 31, 2022	December 31, 2021
Essential Utilities stockholders' equity:			
Common stock, $0.50 par value		$ 133,486	$ 128,050
Capital in excess of par value		3,793,262	3,705,814
Retained earnings		1,534,331	1,434,201
Treasury stock, at cost		(83,693)	(83,615)
Total stockholders' equity		5,377,386	5,184,450
Long-term debt of subsidiaries (substantially collateralized by utility plant):			
Interest Rate Range	Maturity Date Range		
0.00% to 0.99%	2023 to 2033	1,875	2,341
1.00% to 1.99%	2023 to 2039	8,369	9,341
2.00% to 2.99%	2022 to 2058	209,755	312,751
3.00% to 3.99%	2022 to 2056	1,351,432	1,359,284
4.00% to 4.99%	2023 to 2059	1,403,313	1,286,024
5.00% to 5.99%	2023 to 2052	14,357	16,119
6.00% to 6.99%	2022 to 2036	31,000	32,475
7.00% to 7.99%	2022 to 2027	28,378	28,980
8.00% to 8.99%	2025	2,116	2,772
9.00% to 9.99%	2026	11,800	11,800
		3,062,395	3,061,887
Notes payable to bank under revolving credit agreement, variable rate, due 2027		490,000	300,000
Unsecured notes payable:			
Amortizing notes at 3.00% due 2022		-	20,470
Notes at 2.40% due 2031		400,000	400,000
Notes at 2.704% due 2030		500,000	500,000
Notes ranging from 3.01% to 3.57%, due 2029 through 2050		1,125,000	1,125,000
Notes at 4.28%, due 2049		500,000	500,000
Notes at 5.30%, due 2052		500,000	-
Notes at 5.95%, due 2023 through 2034		40,000	40,000
Total long-term debt		6,617,395	5,947,357
Current portion of long-term debt		199,356	84,353
Long-term debt, excluding current portion		6,418,039	5,863,004
Less: debt issuance costs		46,982	35,707
Long-term debt, excluding current portion, net of debt issuance costs		6,371,057	5,827,297
Total capitalization		$ 11,748,443	$ 11,011,747

See accompanying notes to consolidated financial statements.

ESSENTIAL UTILITIES, INC. AND SUBSIDIARIES
CONSOLIDATED STATEMENTS OF EQUITY
(In thousands of dollars, except per share amounts)

	Common stock	Capital in excess of par value	Retained earnings	Treasury stock	Total
Balance at December 31, 2019	$ 111,935	$ 2,636,555	$ 1,210,072	$ (77,702)	$ 3,880,860
Net income	-	-	284,849	-	284,849
Dividends declared and paid ($0.97 per share)	-	-	(232,571)	-	(232,571)
Issuance of common stock from private placement (21,661,095 shares)	10,831	718,470	-	-	729,301
Issuance of common stock from stock purchase contracts (2,335,654 shares)	1,168	(1,168)	-	-	-
Issuance of common stock under dividend reinvestment plan (388,978 shares)	194	16,328	-	-	16,522
Repurchase of stock (82,320 shares)	-	-	-	(4,365)	(4,365)
Equity compensation plan (239,512 shares)	120	(120)	-	-	-
Exercise of stock options (74,832 shares)	37	1,552	-	-	1,589
Stock-based compensation	-	8,276	(488)	-	7,788
Other	-	(836)	-	740	(96)
Balance at December 31, 2020	$ 124,285	$ 3,379,057	$ 1,261,862	$ (81,327)	$ 4,683,877
Net income	-	-	431,612	-	431,612
Dividends declared and paid ($1.0378 per share)	-	-	(258,650)	-	(258,650)
Issuance of common stock from stock purchase contracts (127,749 shares)	64	(64)	-	-	-
Issuance of common stock under dividend reinvestment plan (374,824 shares)	187	16,612	-	-	16,799
Issuance of common stock from forward equity sale agreement (6,700,000 shares)	3,350	296,389	-	-	299,739
Repurchase of stock (76,732 shares)	-	-	-	(3,291)	(3,291)
Equity compensation plan (206,163 shares)	103	(103)	-	-	-
Exercise of stock options (122,297 shares)	61	4,111	-	-	4,172
Stock-based compensation	-	9,998	(623)	-	9,375
Other	-	(186)	-	1,003	817
Balance at December 31, 2021	$ 128,050	$ 3,705,814	$ 1,434,201	$ (83,615)	$ 5,184,450
Net income	-		465,237	-	465,237
Dividends declared and paid ($1.1104 per share)	-		(288,632)	-	(288,632)
Dividends of March 1, 2023 declared ($0.287 per share)	-		(75,808)	-	(75,808)
Issuance of common stock from stock purchase contracts (9,029,461 shares)	4,515	(4,515)	-	-	-
Issuance of common stock under dividend reinvestment plan (368,278 shares)	184	16,435	-	-	16,619
Issuance of common stock from at-the-market sale agreements (1,321,994 shares)	661	62,379	-	-	63,040
Repurchase of stock (25,037 shares)	-	-	-	(1,192)	(1,192)
Equity compensation plan (81,516 shares)	41	(41)	-	-	-
Exercise of stock options (69,684 shares)	35	2,440	-	-	2,475
Stock-based compensation	-	12,094	(667)	-	11,427
Other	-	(1,344)		1,114	(230)
Balance at December 31, 2022	$ 133,486	$ 3,793,262	$ 1,534,331	$ (83,693)	$ 5,377,386

See accompanying notes to consolidated financial statements.

ESSENTIAL UTILITIES, INC. AND SUBSIDIARIES
CONSOLIDATED STATEMENTS OF CASH FLOWS
(In thousands of dollars, except per share amounts)

	Years ended December 31,		
	2022	2021	2020
Cash flows from operating activities:			
Net income	$ 465,237	$ 431,612	$ 284,849
Adjustments to reconcile net income to net cash flows from operating activities:			
Depreciation and amortization	321,177	297,952	257,059
Deferred income taxes	(23,045)	(8,514)	(17,782)
Provision for doubtful accounts	27,631	27,336	32,325
Stock-based compensation	12,206	10,078	8,160
Gain on sale of utility system and other assets	(991)	(1,589)	(642)
Net change in receivables, deferred purchased gas costs, inventory and prepayments	(223,335)	(109,605)	(35,348)
Net change in payables, accrued interest, accrued taxes and other accrued liabilities	53,761	5,190	(1,819)
Pension and other postretirement benefits contributions	(22,027)	(15,135)	(20,282)
Other	(10,308)	7,354	1,504
Net cash flows from operating activities	600,306	644,679	508,024
Cash flows from investing activities:			
Property, plant and equipment additions, including the debt component of allowance for funds used during construction of $6,047, $4,510 and $4,434	(1,062,763)	(1,020,519)	(835,642)
Acquisitions of utility systems and other, net	(116,891)	(36,326)	(3,501,835)
Net proceeds from the sale of utility systems and other assets	1,081	1,819	2,115
Other	271	(1,032)	1,696
Net cash flows used in investing activities	(1,178,302)	(1,056,058)	(4,333,666)
Cash flows from financing activities:			
Customers' advances and contributions in aid of construction	11,714	15,264	9,585
Repayments of customers' advances	(5,006)	(7,725)	(8,337)
Net proceeds (repayments) of short-term debt	163,500	(13,350)	(129,407)
Proceeds from long-term debt	1,646,742	1,095,171	3,366,838
Repayments of long-term debt	(977,175)	(769,546)	(1,820,571)
Change in cash overdraft position	(53,028)	37,719	33,059
Proceeds from issuance of common stock under dividend reinvestment plan	16,619	16,799	16,522
Proceeds from issuance of common stock from private placement	-	-	729,301
Proceeds from issuance of common stock from forward equity sale agreement	-	299,739	-
Proceeds from issuance of common stock from at-the-market sale agreement	63,040	-	-
Proceeds from exercised stock options	2,475	4,172	1,589
Repurchase of common stock	(1,192)	(3,291)	(4,365)
Dividends paid on common stock	(288,632)	(258,650)	(232,571)
Other	(230)	817	(96)
Net cash flows from financing activities	578,827	417,119	1,961,547
Net increase (decrease) in cash and cash equivalents	831	5,740	(1,864,095)
Cash and cash equivalents at beginning of year	10,567	4,827	1,868,922
Cash and cash equivalents at end of year	$ 11,398	$ 10,567	$ 4,827
Cash paid during the year for:			
Interest, net of amounts capitalized	$ 225,820	$ 201,792	$ 169,048
Income taxes	11,269	5,692	4,853
Non-cash investing activities:			
Property, plant and equipment additions purchased at the period end, but not yet paid	$ 102,129	$ 95,945	$ 98,569
Non-cash utility property contributions	35,698	36,882	36,181

See accompanying notes to consolidated financial statements.

Refer to Note 2 – *Acquisitions*, Note 11 – *Long-term Debt and Loans Payable*, and Note 15 – *Employee Stock and Incentive Plan* for a description of non-cash activities.

Note 1 – *Summary of Significant Accounting Policies*

Nature of Operations ─ Essential Utilities, Inc. ("Essential Utilities," the "Company," "we," "our", or "us") is the holding company for regulated utilities providing water, wastewater, or natural gas services concentrated in Pennsylvania, Ohio, Texas, Illinois, North Carolina, New Jersey, Indiana, Virginia, West Virginia, and Kentucky under the Aqua and Peoples brands. One of our largest operating subsidiaries is Aqua Pennsylvania, Inc., which accounted for approximately 56% of our Regulated Water segment's operating revenues and approximately 73% of our Regulated Water segment's income for 2022. As of December 31, 2022, Aqua Pennsylvania provided water or wastewater services to approximately one-half of the total number of Regulated Water customers we serve. Aqua Pennsylvania's service territory is located in the suburban areas north and west of the City of Philadelphia and in 27 other counties in Pennsylvania. The Company's other regulated water or wastewater utility subsidiaries provide similar services in seven additional states. Additionally, commencing on March 16, 2020 with the completion of the Peoples Gas Acquisition, the Company began to provide natural gas distribution services to customers in western Pennsylvania, Kentucky, and West Virginia. Approximately 93% of the total number of natural gas utility customers we serve are in western Pennsylvania. In December 2022, the Company entered into a definitive agreement to sell its regulated natural gas utility assets in West Virginia, which serve approximately 13,000 customers. This sale is conditioned on regulatory approval and is expected to close in mid-2023. The completion of this transaction will conclude our regulated utility operations in West Virginia. Lastly, the Company's market-based activities are conducted through Aqua Infrastructure LLC, and Aqua Resources, Inc., and certain other non-regulated subsidiaries of Peoples. Prior to our October 2020 sale of our investment in a joint venture, Aqua Infrastructure provided non-utility raw water supply services for firms in the natural gas drilling industry. Aqua Resources offers, through a third-party, water and sewer line protection solutions and repair services to households. Other non-regulated subsidiaries of Peoples provide utility service line protection services to households and operate gas marketing and production businesses.

Regulation ─ Most of the operating companies that are regulated public utilities are subject to regulation by the utility commissions of the states in which they operate. The respective utility commissions have jurisdiction with respect to rates, service, accounting procedures, issuance of securities, acquisitions and other matters. Some of the operating companies that are regulated public utilities are subject to rate regulation by county or city government. Regulated public utilities follow the Financial Accounting Standards Board's ("FASB") accounting guidance for regulated operations, which provides for the recognition of regulatory assets and liabilities as allowed by regulators for costs or credits that are reflected in current rates or are considered probable of being included in future rates. Costs, for which the Company has received or expects to receive prospective rate recovery, are deferred as a regulatory asset and amortized over the period of rate recovery in accordance with the FASB's accounting guidance for regulated operations. The regulatory assets or liabilities are then relieved as the cost or credit is reflected in Company's rates charged for utility service. If, as a result of a change in circumstances, it is determined that a regulated operating company no longer meets the criteria to apply regulatory accounting, the operating company would have to discontinue regulatory accounting and write-off the respective regulatory assets and liabilities. See Note 6 - *Regulatory Assets and Liabilities* for further information regarding the Company's regulatory assets.

The Company makes significant judgments and estimates to record regulatory assets and liabilities. For each regulatory jurisdiction with regulated operations, the Company evaluates at the end of each reporting period, whether the regulatory assets and liabilities continue to meet the probable criteria for future recovery or refund. The evaluation considers factors such as regulatory orders or guidelines, in the same regulatory jurisdiction, of a specific matter or a similar matter, as provided to the Company in the past or to other regulated utilities. In addition, the evaluation may be impacted by changes in the regulatory environment and pending or new legislation that could impact the ability to recover costs through regulated rates. There may be multiple participants to rate or transactional regulatory proceedings who might offer different views on various aspects of such proceedings, and in these instances, may challenge the prudence of our business policies and practices, seek cost disallowances or request other relief.

Use of Estimates in Preparation of Consolidated Financial Statements ─ The preparation of consolidated financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

Basis of Presentation – The consolidated financial statements include the accounts of the Company and its subsidiaries. All intercompany accounts and transactions have been eliminated.

Property, Plant and Equipment and Depreciation ─ Property, plant and equipment consist primarily of utility plant. The cost of additions includes contracted cost, direct labor and fringe benefits, materials, overheads, and for additions meeting certain criteria, allowance for funds used during construction. Utility systems acquired are typically recorded at estimated original cost of utility plant when first devoted to utility service and the applicable depreciation is recorded to accumulated depreciation. Further, utility systems acquired under fair value regulations would be recorded based on the valuation of the utility plant as approved by the respective utility commission. The difference between the estimated original cost, less applicable accumulated depreciation, and the purchase price may be recorded as an acquisition adjustment within utility plant as permitted by the applicable regulatory jurisdiction. At December 31, 2022 and 2021, utility plant includes a net credit acquisition adjustment of $6,076 and $9,055, respectively, which is generally being amortized from 10 to 53 years. Amortization of the acquisition adjustments totaled $2,788 in 2022, $2,842 in 2021, and $2,895 in 2020.

Utility expenditures for maintenance and repairs, including major maintenance projects and minor renewals, are charged to operating expenses when incurred in accordance with the system of accounts prescribed by the utility commissions of the states in which the company operates. The cost of new units of property and betterments are capitalized. Utility expenditures for water main cleaning and relining of pipes are deferred and are presented in net property, plant and equipment in accordance with the FASB's accounting guidance for regulated operations. As of December 31, 2022, $1,635 of these costs have been incurred since the last respective rate proceeding and the Company expects to recover these costs in future rates.

The cost of software upgrades and enhancements are capitalized if they result in added functionality, which enables the software to perform tasks it was previously incapable of performing. Information technology costs associated with major system installations, conversions and improvements, such as software training, data conversion and business process reengineering costs, are deferred as a regulatory asset if the Company expects to recover these costs in future rates. If these costs are not deferred, then these costs are charged to operating expenses when incurred. As of December 31, 2022, $41,400 of these costs have been deferred since the last respective rate proceeding as a regulatory asset, and the deferral is reported as a component of net property, plant and equipment.

When units of utility property are replaced, retired or abandoned, the recorded value thereof is credited to the asset account and such value, together with the net cost of removal, is charged to accumulated depreciation. To the extent the Company anticipates recovery of the cost of removal or other retirement costs through rates after the retirement costs are incurred, a regulatory asset is recorded as those costs are incurred. In some cases, the Company recovers retirement costs through rates during the life of the associated asset and before the costs are incurred. These amounts, which are not yet utilized, result in a regulatory liability being reported based on the amounts previously recovered through customer rates.

The straight-line remaining life method is used to compute depreciation on utility plant. Generally, the straight-line method is used with respect to transportation and mechanical equipment, office equipment and laboratory equipment.

Impairment of Long-Lived Assets - Long-lived assets of the Company, which consist primarily of utility plant in service, operating lease right-of-use assets and intangible assets, are reviewed for impairment when changes in circumstances or events occur. These circumstances or events could include a decline in the market value or physical condition of a long-

lived asset, an adverse change in the manner in which long-lived assets are used or planned to be used, a change in historical trends, operating cash flows associated with the long-lived assets, changes in macroeconomic conditions, industry and market conditions, or overall financial performance. When these circumstances or events occur, the Company determines whether it is more likely than not that the fair value of those assets is less than their carrying amount. If the Company determines that it is more likely than not (that is, the likelihood of more than 50 percent), the Company would recognize an impairment charge if it is determined that the carrying amount of an asset exceeds the sum of the undiscounted estimated cash flows. In this circumstance, the Company would recognize an impairment charge equal to the difference between the carrying amount and the fair value of the asset. Fair value is estimated to be the present value of future net cash flows associated with the asset, discounted using a discount rate commensurate with the risk and remaining life of the asset. During the years ended December 31, 2022 and 2021, the Company recorded an impairment loss to write down a portion of the operating lease right-of-use asset for office space not used in operations to fair value. Refer to Note 10 – *Leases*, for further details.

Regulatory assets are reviewed for the continued application of the FASB accounting guidance for regulated operations. The Company's review determines whether there have been changes in circumstances or events, such as regulatory disallowances, or abandonments, that have occurred that require adjustments to the carrying value of these assets. Adjustments to the carrying value of these assets would be made in instances where their inclusion in the rate-making process is unlikely. For utility plant in service, we would recognize an impairment loss for any amount disallowed by the respective utility commission.

Allowance for Funds Used During Construction ─ The allowance for funds used during construction ("AFUDC") represents the capitalized cost of funds used to finance the construction of utility plant. In general, AFUDC is applied to construction projects requiring more than one month to complete. No AFUDC is applied to projects funded by customer advances for construction, contributions in aid of construction, or applicable state-revolving fund loans. AFUDC includes the net cost of borrowed funds and a rate of return on other funds when used and is recovered through rates as the utility plant is depreciated. The amount of AFUDC related to equity funds in 2022 was $17,618, 2021 was $16,282, and 2020 was $8,253. No interest was capitalized by our market-based businesses.

Lease Accounting ─ The Company evaluates the contracts it enters into to determine whether such contracts contain leases. A contract contains a lease if the contract conveys the right to control the use of identified property, plant or equipment for a period of time in exchange for consideration. We enter into operating lease contracts for the right to utilize certain land, office facilities, office equipment, and vehicles from third parties. For contracts that extend for a period greater than 12 months, we recognize a right of use asset and a corresponding lease liability on our consolidated balance sheet. The present value of each lease is based on the future minimum lease payments in accordance with Accounting Standards Codification ("ASC") 842 and is determined by discounting these payments using an incremental borrowing rate.

Recognition of Revenues ─ The Company recognizes revenue as utility services are provided to our customers, which happens over time as the services are delivered and the performance obligation is satisfied. The Company's utility revenues recognized in an accounting period includes amounts billed to customers on a cycle basis and unbilled amounts based on estimated usage from the last billing to the end of the accounting period. Unbilled amounts are calculated by deriving estimates based on average usage of the prior month. The Company's actual results could differ from these estimates, which would result in operating revenues being adjusted in the period that the revision to our estimates are determined.

Generally, payment is due within 30 days once a bill is issued to a customer. Sales tax and other taxes we collect on behalf of government authorities, concurrent with our revenue-producing activities, are primarily excluded from revenue.

ESSENTIAL UTILITIES, INC. AND SUBSIDIARIES
Notes to Consolidated Financial Statements (continued)
(In thousands of dollars, except per share amounts)

The following table presents our revenues disaggregated by major source and customer class for the years ended December 31,:

2022	Water Revenues	Wastewater Revenues	Natural Gas Revenues	Other Revenues
Revenues from contracts with customers:				
Residential	$ 607,473	$ 122,612	$ 720,490	$ -
Commercial	168,460	30,340	149,653	-
Fire protection	38,970	-	-	-
Industrial	32,581	1,755	5,636	-
Gas transportation	-	-	205,825	-
Other water	55,389	-	-	-
Other wastewater	-	10,676	-	-
Other utility	-	-	61,393	11,478
Revenues from contracts with customers	902,873	165,383	1,142,997	11,478
Alternative revenue program	3,309	(71)	365	-
Other and eliminations	-	-	-	61,698
Consolidated	$ 906,182	$ 165,312	$ 1,143,362	$ 73,176

2021	Water Revenues	Wastewater Revenues	Natural Gas Revenues	Other Revenues
Revenues from contracts with customers:				
Residential	$ 561,996	$ 99,931	$ 530,338	$ -
Commercial	151,071	22,060	99,596	-
Fire protection	35,984	-	-	-
Industrial	30,230	1,729	3,427	-
Gas transportation	-	-	198,195	-
Other water	53,488	-	-	-
Other wastewater	-	8,860	-	-
Customer rate credits	-	-	(5,000)	-
Other utility	-	-	32,812	13,358
Revenues from contracts with customers	832,769	132,580	859,368	13,358
Alternative revenue program	1,760	(264)	534	-
Other and eliminations	-	-	-	38,039
Consolidated	$ 834,529	$ 132,316	$ 859,902	$ 51,397

2020	Water Revenues	Wastewater Revenues	Natural Gas	Other Revenues
Revenues from contracts with customers:				
Residential	$ 567,486	$ 95,051	$ 314,274	$ -
Commercial	143,479	19,062	50,239	-
Fire protection	35,340	-	-	-
Industrial	29,764	1,619	6,923	-
Gas transportation	-	-	133,685	-
Other water	32,372	-	-	-
Other wastewater	-	5,385	-	-
Customer rate credits	(3,757)	(323)	(18,924)	-
Other utility	-	-	20,243	12,861
Revenues from contracts with customers	804,684	120,794	506,440	12,861
Alternative revenue program	87	114	124	-
Other and eliminations	-	-	-	17,594
Consolidated	$ 804,771	$ 120,908	$ 506,564	$ 30,455

On March 16, 2020, the Company completed the Peoples Gas Acquisition, which expanded the Company's regulated utility business to include natural gas distribution. The natural gas revenues of Peoples are included for the period since the date of the acquisition.

Revenues from Contracts with Customers – These revenues are composed of four main categories: water, wastewater, natural gas, and other. Water revenues represent revenues earned for supplying customers with water service. Wastewater revenues represent revenues earned for treating wastewater and releasing it into the environment. Natural gas revenues represent revenues earned for the gas commodity and delivery of natural gas to customers. Other revenues are associated fees that relate to our utility businesses but are not water, wastewater, or natural gas revenues. Refer to the description below for a discussion of the performance obligation for each of these revenue streams.

- Tariff Revenues – These revenues are categorized by customer class: residential, commercial, fire protection, industrial, gas transportation, other water, and other wastewater. The rates that generate these revenues are approved by the respective state utility commission, and revenues are billed cyclically and accrued for when unbilled. The regulated natural gas rates are set and adjusted for increases or decreases in our purchased gas costs through purchased gas adjustment mechanisms. Purchased gas adjustment mechanisms provide us with a means to recover purchased gas costs on an ongoing basis without filing a rate case. Other water and other wastewater revenues consists primarily of fines, penalties, surcharges, and availability lot fees. Our performance obligation for tariff revenues is to provide potable water, wastewater treatment service, or delivery and sale of natural gas to customers. This performance obligation is satisfied over time as the services are rendered. The amounts that the Company has a right to invoice for tariff revenues reflect the right to consideration from the customers in an amount that corresponds directly with the value transferred to the customer for the performance completed to date.
- Other Utility Revenues – Other utility revenues represent revenues earned primarily from: antenna revenues, which represents fees received from telecommunication operators that have put cellular antennas on our water towers; operation and maintenance and billing contracts, which represent fees earned from municipalities for our operation of their water or wastewater treatment services or performing billing services; and fees earned from developers for accessing our water mains, miscellaneous service revenue from gas distribution operations, gas processing and handling revenue, sales of natural gas at market-based rates and contracted fixed prices, sales of gas purchased from third parties, and other gas marketing activities. The performance obligations vary for these revenues, but all are primarily recognized over time as the service is delivered.

- Alternative Revenue Program:
    - Water / Wastewater Revenues – These revenues represent the difference between the actual billed utility volumetric water and wastewater revenues for Aqua Illinois and the revenues set in the last Aqua Illinois rate case. In accordance with the Illinois Commerce Commission, we recognize revenues based on the target amount established in the last rate case, and then record either a regulatory asset or liability based on the cumulative annual difference between the target and actual amounts billed, which results in either a payment from customers or a refund due to customers. The cumulative annual difference is either refunded to customers or collected from customers over a nine-month period.

    - Natural Gas Revenues – These revenues represent the weather-normalization adjustment ("WNA") mechanism in place for our natural gas customers served in Kentucky. The WNA serves to minimize the effects of weather on the Company's results for its residential and small commercial natural gas customers. This regulatory mechanism adjusts revenues earned for the variance between actual and normal weather and can have either positive (warmer than normal) or negative (colder than normal) effects on revenues. Customer bills are adjusted in the December through April billing months, with rates adjusted for the difference between actual revenues and revenues calculated under this mechanism billed to the customers.

These revenue programs represent a contract between the utility and its regulators, not customers, and therefore are not within the scope of the FASB's accounting guidance for recognizing revenue from contracts with customers.

- Other and Eliminations – Other and eliminations consist of our market-based revenues, which comprises: our non-regulated natural gas operations, Aqua Infrastructure, and Aqua Resources (described below), and intercompany eliminations for revenue billed between our subsidiaries. Our non-regulated natural gas operations consist of utility service line protection solutions and repair services for households and the operation of gas marketing and production entities. Revenue is recognized and the performance obligation is satisfied over time as the service is delivered.

  Aqua Infrastructure is the holding company for our former 49% investment in a joint venture that operated a private pipeline system to supply raw water to natural gas well drilling operations in the Marcellus Shale of north central Pennsylvania. Prior to our October 30, 2020 sale of our investment in the joint venture, the joint venture earned revenues through providing non-utility raw water supply services to natural gas drilling companies which enter into water supply contracts. The performance obligation was to deliver non-potable water to the joint venture's customers. Aqua Infrastructure's share of the revenues recognized by the joint venture was reflected, net, in equity earnings in joint venture on our consolidated statements of operations and comprehensive income. Aqua Resources earned revenues by providing non-regulated water and wastewater services through an operating and maintenance contract, which concluded in 2020, and continues to earn revenue through third-party water and sewer service line protection and repair services. For the contract operations and maintenance business, the performance obligations were performing agreed upon contract services to operate the water and wastewater system. For the service line protection business, the performance obligations are allowing the use of our logo to a third-party water and sewer service line repair provider. Revenues are primarily recognized over time as service is delivered.

Cash and Cash Equivalents ─ The Company considers all highly liquid investments with an original maturity of three months or less, which are not restricted for construction activity, to be cash equivalents.

The Company had a book overdraft, which represents transactions that have not cleared the bank accounts at the end of the period, for specific disbursement cash accounts of $28,694 and $81,722 at December 31, 2022 and 2021, respectively. The Company transfers cash on an as-needed basis to fund these items as they clear the bank in subsequent periods. The balance of the book overdraft is reported as book overdraft and the change in the book overdraft balance is reported as cash flows from financing activities, due to our ability to fund the overdraft with the Company's credit facility.

Accounts Receivable ─ Accounts receivable are recorded at the invoiced amounts, which consists of billed and unbilled revenues. The allowance for doubtful accounts is the Company's best estimate of the amount of probable credit losses in our existing accounts receivable and is determined based on lifetime expected credit losses and the aging of account balances. The Company reviews the allowance for doubtful accounts quarterly. Account balances are written off against the allowance when it is probable the receivable will not be recovered. When utility customers request extended payment terms, credit is extended based on regulatory guidelines, and collateral is not required.

Inventories – Materials and Supplies – Inventories are stated at cost. Cost is determined using the first-in, first-out method.

Inventory – Gas Stored – The Company accounts for gas in storage inventory using the weighted average cost of gas method.

Investment in Joint Venture – The Company used the equity method of accounting to account for our former 49% investment in a joint venture with a firm in the natural gas industry for the construction and operation of a private pipeline system to supply raw water to natural gas well drilling operations in the Marcellus Shale in north-central Pennsylvania, which commenced operations in 2012. In 2020, the Company sold its investment in joint venture and recorded a charge of $3,700 associated with the sale. Our share of equity loss in the joint venture was reported in the consolidated statements of operations and comprehensive income as equity loss in joint venture. During 2020, we received distributions of $2,137.

Assets Held for Sale ─ When the Company makes a decision to sell an asset or to stop some part of its business, the Company assesses if such assets should be classified as an asset held for sale. Assets held for sale are measured at the lower of their carrying amount or fair value less cost to sell. For long-lived assets or disposal groups that are classified as held for sale but do not meet the criteria for discontinued operations, the assets and liabilities are presented separately on the consolidated balance sheet of the initial period in which it is classified as held for sale. The major classes of assets and liabilities classified as held for sale are disclosed in the notes to the consolidated financial statements. See *"Note 3 – Assets Held for Sale and Disposition"*.

Goodwill ─ Goodwill represents the excess cost over the fair value of net tangible and identifiable intangible assets acquired through acquisitions. Goodwill is not amortized but is tested for impairment annually, or more often, if circumstances indicate a possible impairment may exist. When testing goodwill for impairment, we may assess qualitative factors, including macroeconomic conditions, industry and market considerations, cost factors, overall financial performance, and entity specific events, for some or all of our reporting units to determine whether it's more likely than not that the fair value of a reporting unit is less than its carrying amount. Alternatively, based on our assessment of the qualitative factors previously noted or at our discretion, we may perform a quantitative goodwill impairment test by determining the fair value of a reporting unit. If we perform a quantitative test and determine that the fair value of a reporting unit is less than its carrying amount, we would record an impairment loss for the amount by which a reporting unit's carrying amount exceeds its fair value, not to exceed the reporting unit's carrying amount of goodwill.

Impairment testing for goodwill is done at the reporting unit level. A reporting unit is an operating segment or one level below an operating segment (also known as a component). A component of an operating segment is a reporting unit if the component constitutes a business for which discrete financial information is available, and segment management regularly reviews the operating results of that component. We assigned assets and liabilities to each reporting unit based on either specific identification or by using judgment for the remaining assets and liabilities that are not specific to a reporting unit. Goodwill was assigned to the reporting units based on a combination of specific identification and relative fair values.

Determining the fair value of our reporting units involves the use of significant estimates and assumptions and considerable management judgment. We base our fair value estimates on assumptions we believe to be reasonable at the time, but such assumptions are subject to inherent uncertainty. We estimated the fair value of reporting units by weighting results from the market approach and the income approach. These valuation approaches consider a number of factors that include, but are not limited to, prospective financial information, growth rates, terminal value, discount rates, and comparable multiples from publicly traded companies in our industry. Changes in market conditions, changes in the regulatory environment, pending or new legislation that could impact the ability to recover costs through regulated rates or other factors outside of our control, could cause us to change key assumptions and our judgment about a reporting unit's prospects. Similarly, in a specific period, a reporting unit could significantly underperform relative to its historical or projected future operating results. Either situation could result in a meaningfully different estimate of the fair value of our reporting units, and a consequent future impairment charge.

In 2022, we changed the date of our annual goodwill impairment test date from July 31 to October 1, which is a change in accounting principle, that management believes is preferable as the new test date better aligns with our long-term planning and forecasting process. The change did not delay, accelerate or avoid an impairment charge nor did it change our requirement to assess goodwill on an interim date between scheduled annual testing dates if triggering events are present.

To ensure that no lapse in an assessment occurred since the prior period, during the third quarter of 2022, we performed qualitative tests as of July 31, 2022, for all reporting units and determined that it was more likely than not that the fair value of each of the reporting unit's fair values exceeded their carrying values at the time of the change in impairment test date.

During the fourth quarter of 2022, as part of the annual goodwill assessment as of October 1, 2022, we elected to perform a quantitative goodwill impairment assessment on the goodwill attributable to our Regulated Natural Gas reporting unit and a qualitative assessment for our Regulated Water and Other reporting units. Based on our analysis, we determined that none of the goodwill of our reporting units was impaired.

The following table summarizes the changes in the Company's goodwill:

	Regulated Water	Regulated Natural Gas	Other	Consolidated
Balance at December 31, 2020	$ 58,659	$ 2,261,047	$ 4,841	$ 2,324,547
Goodwill acquired	-	-	-	-
Measurement period purchase price allocation adjustments	-	16,400	-	16,400
Reclassifications to utility plant acquisition adjustment	(132)	-	-	(132)
Balance at December 31, 2021	58,527	2,277,447	4,841	2,340,815
Goodwill acquired	-	-	-	-
Reclassifications to utility plant acquisition adjustment	(23)	-	-	(23)
Balance at December 31, 2022	$ 58,504	$ 2,277,447	$ 4,841	$ 2,340,792

The measurement period purchase price allocation adjustments resulted from the completion of the Peoples Gas Acquisition on March 16, 2020, which resulted in goodwill of $2,277,447 which was subject to adjustment over the one year measurement period that ended on March 15, 2021. Refer to Note 2 – *Acquisitions* for information about the goodwill attributed to our Regulated Natural Gas segment.

The reclassification of goodwill to utility plant acquisition adjustment results from either a regulatory order or a mechanism approved by the applicable utility commission. A regulatory order may provide for the one-time transfer of certain acquired goodwill. The mechanism provides for the transfer over time, and the recovery through customer rates, of goodwill associated with some acquisitions upon achieving specific objectives.

Intangible assets – The Company's intangible assets consist of customer relationships for our non-regulated natural gas operations, and non-compete agreements with certain former employees of Peoples. These intangible assets are amortized on a straight-line basis over their estimated useful lives of fifteen years for the customer relationships and five years for the non-compete agreements.

Derivative Instruments – The Company's natural gas commodity price risk, driven mainly by price fluctuations of natural gas, is mitigated by its purchased-gas cost adjustment mechanisms. The Company also uses derivative instruments to economically hedge the cost of anticipated natural gas purchases during the winter heating months that seeks to offset the risk to the Company's utility customers from upward market price volatility. These strategies include requirements contracts, spot purchase contracts and underground storage to meet regulated customers' natural gas requirements that may have fixed or variable pricing. The variable price contracts qualify as derivative instruments; however, because the contract price is the prevailing price at the future transaction date the contract has no determinable fair value. The fixed price contracts and firm commitments to purchase a fixed quantity of gas in the future qualify for the normal purchases and normal sales exception that is allowed for contracts that are probable of delivery in the normal course of business and, as such, are accounted for under the accrual basis and are not recorded at fair value in the Company's consolidated financial statements.

Deferred Charges and Other Assets ─ Deferred charges and other assets consist primarily of assets held to compensate employees in the future who participate in the Company's deferred compensation plan, prepaid pension and other post-retirement benefit plans assets, and the non-current portion of Peoples' financing notes receivable, which amounted to $24,962, $43,827 and $63,204 as of December 31, 2022; and $28,576, $25,978, and $65,744 as of December 31, 2021, respectively. The assets of the deferred compensation plan are invested in mutual funds which are carried on the consolidated balance sheet at fair market value, and changes in fair value are included in other expense (income), refer to Note 12 – *Fair Value of Financial Instruments* for further details. Refer to Note 16 – *Pension Plans and Other Post-Retirement Benefit Plans* for further information on the prepaid pension and other post-retirement benefit plan assets.

Pursuant to agreements entered into by Peoples in 2019, Peoples committed to design, construct, and operate over a 20-year period, three onsite natural gas fueled energy plants on customer-owned property in the western Pennsylvania area. Under the provisions of ASC 842, *Leases*, the Company determined that indicators of control over the assets constructed were not met, as such this failed sale-leaseback transaction was accounted for as a financing arrangement in accordance with ASC Topic 310, *Receivables*. During 2021, when construction was completed and the plants became on-line and began generation activity, the accumulated balance of the projects included in property, plant and equipment of $71,665 was reclassified as a note receivable and included within deferred charges and other assets in the consolidated balance sheet. Amounts becoming due for payment by the customer in the current year are included within prepayments and other current assets in the consolidated balance sheets, which amounted to $2,517 and $2,423 as of December 31, 2022 and 2021, respectively. Interest income is recognized on these financing notes receivable using an imputed interest rate ranging from 3.4% to 4.3% and is recorded as interest income in the consolidated statements of operations and comprehensive income. For the year ended December 31, 2022 and 2021, interest income on financing note receivable amounted to $2,639 and $1,971, respectively.

Income Taxes ─ The Company accounts for some income and expense items in different time periods for financial and tax reporting purposes. Deferred income taxes are provided on specific temporary differences between the tax basis of the assets and liabilities, and the amounts at which they are carried in the consolidated financial statements. The income tax effect of temporary differences not currently included in rates is recorded as deferred taxes with an offsetting regulatory asset or liability. These deferred income taxes are based on the enacted tax rates expected to be in effect when such temporary differences are projected to reverse. Valuation allowances are established when necessary to reduce deferred tax assets to the amount more likely than not to be realized. Investment tax credits are deferred and amortized over the estimated useful lives of the related properties. Judgment is required in evaluating the Company's Federal and state tax positions. Despite management's belief that the Company's tax return positions are fully supportable, the Company establishes reserves when it believes that its tax positions are likely to be challenged and it may not fully prevail in these challenges. The Company's provision for income taxes includes interest, penalties and reserves for uncertain tax positions.

Customers' Advances for Construction and Contributions in Aid of Construction ─ Utility mains, other utility property or, in some instances, cash advances to reimburse the Company for its costs to construct utility mains or other utility property, are contributed to the Company by customers, real estate developers and builders in order to extend utility service to their properties. The value of these contributions is recorded as customers' advances for construction. Over time, the amount of non-cash contributed property will vary based on the timing of the contribution of the non-cash property and the volume of non-cash contributed property received in connection with development in our service territories. The Company makes refunds on these advances over a specific period of time based on operating revenues related to the property, or as new customers are connected to and take service from the applicable water main. After all refunds are made, any remaining balance is transferred to contributions in aid of construction for our regulated water business. Contributions in aid of construction include direct non-refundable contributions and the portion of customers' advances for construction that become non-refundable. For our regulated gas business, non-refundable contributions are netted against the cost of the related utility mains or other utility property.

Based on regulatory conventions in states where the Company operates, generally our subsidiaries depreciate contributed property and amortize contributions in aid of construction at the composite rate of the related property. Contributions in aid of construction and customers' advances for construction are deducted from the Company's rate base for rate-making purposes, and therefore, no return is earned on contributed property.

Stock-Based Compensation ─ The Company records compensation expense in the financial statements for stock-based awards based on the grant date fair value of those awards. Stock-based compensation expense includes an estimate for pre-vesting forfeitures and is recognized over the requisite service periods of the awards on either a straight-line basis, or the graded vesting method, which is generally commensurate with the vesting term.

Fair Value Measurements – The Company follows the FASB's accounting guidance for fair value measurements and disclosures, which defines fair value and establishes a framework for using fair value to measure assets and liabilities. That framework provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (Level 1 measurements) and the lowest priority to unobservable inputs (Level 3 measurements). The three levels of the fair value hierarchy are as follows:

- Level 1: unadjusted quoted prices in active markets for identical assets or liabilities that the Company has the ability to access;

- Level 2: inputs other than Level 1 that are observable, either directly or indirectly, such as quoted market prices in active markets for similar assets or liabilities, quoted prices for identical or similar assets or liabilities in non-active markets, or other inputs that are observable or can be corroborated by observable market data for substantially the full term of the assets or liabilities; or

- Level 3: inputs that are unobservable and significant to the fair value measurement.

The asset's or liability's fair value measurement level within the fair value hierarchy is based on the lowest level of any input that is significant to the fair value measurement. Valuation techniques used need to maximize the use of observable inputs and minimize the use of unobservable inputs. Additionally, assets that are measured at fair value using the net asset value ("NAV") per share practical expedient are not classified in the fair value hierarchy. There have been no changes in the valuation techniques used to measure fair value or asset or liability transfers between the levels of the fair value hierarchy for the years ended December 31, 2022 and 2021.

Recent Accounting Pronouncements ─

Pronouncements to be adopted upon the effective date:

In October 2021, the FASB issued accounting guidance on accounting for acquired revenue contracts with customers in a business combination. The guidance specifies for all acquired revenue contracts, regardless of their timing of payment, the circumstances in which the acquirer should recognize contract assets and contract liabilities that are acquired in a business combination, as well as how to measure those contract assets and contract liabilities. The updated accounting guidance is effective for fiscal years beginning after December 15, 2022 with early adoption permitted. The Company adopted this guidance effective January 1, 2023, and will apply it prospectively to business combinations occurring on or after that date.

Pronouncements adopted during the fiscal year:

In August 2020, the FASB issued updated accounting guidance on accounting for convertible instruments and contracts in an entity's own equity. The updated guidance reduces the number of accounting models for convertible debt and convertible preferred stock instruments and makes certain disclosure amendments intended to improve the information provided to users. Additionally, the guidance also amends the derivative guidance for the "own stock" scope exception, which exempts qualifying instruments from being accounted for as derivatives if certain criteria are met. Further, the standard changes the way certain convertible instruments are treated when calculating earnings per share. As permitted, we adopted this updated guidance on January 1, 2022, which did not have a material impact on our consolidated financial statements.

Recently issued accounting standards or pronouncements not disclosed above have been excluded as they are not relevant to the Company.

Note 2 – *Acquisitions*

Peoples Gas Acquisition

On March 16, 2020 (the "Closing Date"), the Company completed the acquisition of Peoples Natural Gas (the "Peoples Gas Acquisition"), which expanded the Company's regulated utility business to include natural gas distribution, serving approximately 750,000 natural gas utility customers in western Pennsylvania, West Virginia, and Kentucky. The Company paid cash consideration of $3,465,344, which was subject to adjustment based upon the terms of the purchase agreement. Purchase price adjustments included the completion of a closing balance sheet, which was provided to the seller, and an adjustment for utility capital expenditures made by the seller during the period between November 1, 2018 and the Closing Date. There was a dispute between the parties regarding this adjustment for utility capital expenditures. In November 2021, the dispute between the parties regarding the adjustment for utility capital expenditures was resolved in accordance with the provisions of the purchase agreement and an inconsequential payment was made between the parties. The purchase price paid by the Company was determined as follows:

Base purchase price	$	4,275,000
Adjustments:		
Estimated change in working capital		43,935
Certain estimated capital expenditures		247,500
Assumption of indebtedness		(1,101,091)
Cash consideration	$	3,465,344

The assumption of $1,101,091 of indebtedness as of the Closing Date, consisted of $920,091 of senior notes and $181,000 of short-term debt. The acquisition was financed through a series of financing transactions which included the issuance of common stock from a public offering and a private placement, a tangible equity unit offering, and short and long-term debt. Refer to Note 11 – *Long-term Debt and Loans Payable,* and Note 13 – *Stockholder's Equity* for further information on these financings.

The Company accounted for the Peoples Gas Acquisition as a business combination using the acquisition method of accounting. The purchase price was allocated to the net tangible and intangible assets based upon their estimated fair values at the date of the acquisition. The purchase price allocation was preliminary and was subject to revision through the end of the measurement period on March 15, 2021. During the first quarter of 2021, the Company recorded an adjustment to increase goodwill by $16,400 primarily reflecting an adjustment to deferred income taxes and the valuation of accounts receivable. Goodwill recorded for the Peoples Gas Acquisition is not expected to be deductible for tax purposes. The following table summarizes the purchase price allocation as of the acquisition date and measurement period adjustments as of March 15, 2021:

	Amounts Previously Recognized as of Acquisition Date (a)	Measurement Period Adjustments	Amounts Recognized as of Acquisition Date (as Adjusted)
Property, plant and equipment, net	$ 2,476,551	$ -	$ 2,476,551
Current assets	242,531	(9,197)	233,334
Regulatory assets	286,751	(22,293)	264,458
Goodwill	2,261,047	16,400	2,277,447
Other long-term assets	75,071	-	75,071
Total assets acquired	5,341,951	(15,090)	5,326,861
Current portion of long-term debt	5,136	-	5,136
Loans payable	181,000	-	181,000
Other current liabilities	186,120	(200)	185,920
Long-term debt	999,460	-	999,460
Deferred income taxes	213,647	(20,522)	193,125
Regulatory liabilities	123,029	6,389	129,418
Other long-term liabilities	168,215	(757)	167,458
Total liabilities assumed	1,876,607	(15,090)	1,861,517
Net assets acquired	$ 3,465,344	$ -	$ 3,465,344

(a) As reported in the Essential Utilities, Inc. Form 10-K for the period ended December 31, 2020.

The fair value of long-term debt was determined based on prevailing market prices for similar debt issuances as of March 16, 2020, which resulted in an adjustment to increase the carrying amount by $84,569. The fair value adjustment is being amortized over the remaining life of the debt.

Goodwill is attributable to the assembled workforce of Peoples, planned growth in new markets, and planned growth in rate base through continued investment in utility infrastructure. Goodwill recorded for the Peoples Gas Acquisition is not expected to be deductible for tax purposes.

The Company incurred transaction-related expenses for the Peoples Gas Acquisition, which consisted of costs recorded as operations and maintenance expenses in the first quarter of 2020 of $25,397, primarily representing expenses associated with investment banking fees, including bridge financing, employee related costs, obtaining regulatory approvals, legal expenses, and integration planning. There were no further transaction-related expenses for the Peoples Gas Acquisition after the first quarter of 2020.

Associated with the approval of the Peoples Gas Acquisition from the Pennsylvania Public Utility Commission, the Company committed to addressing the replacement of gathering pipe over a seven year timeframe for an estimated cost of $120,000, which will be recoverable through customer rates. The Company committed to provide $23,004 of one-time customer rate credits to its Pennsylvania natural gas utility customers and water and wastewater customers served by

Aqua Pennsylvania. The Company granted $4,080 of customer rate credits to its water and wastewater customers during the third quarter of 2020, and $18,924 to its natural gas utility customers in the fourth quarter of 2020 to satisfy the $23,004 commitment.

Water and Wastewater Utility Acquisitions – Pending Completion

In January 2023, the Company entered into a purchase agreement to acquire the water utility assets of La Rue, an Ohio municipality, which serves approximately 300 customers for $2,250.

In December 2022, the Company entered into a purchase agreement to acquire the wastewater utility assets of Union Rome Sewer, which serves approximately 5,300 customers in the southeast corner of Lawrence County, Ohio, for $25,500.

In August 2022, the Company entered into a purchase agreement to acquire a portion of the water and wastewater utility assets of the Village of Frankfort, an Illinois municipality, which serves approximately 1,400 customers for $1,400.

In December 2021, the Company entered into a purchase agreement to acquire the water utility assets of the Southern Oaks Water System, which serves approximately 740 customers in Texas for $3,300. In October 2021, the Company entered into a purchase agreement to acquire the wastewater utility assets of the City of Beaver Falls, Pennsylvania which consists of approximately 7,600 customers for $41,250. In July 2021, the Company entered into a purchase agreement to acquire the water utility assets of Shenandoah Borough, Pennsylvania, which consists of approximately 2,930 customers for $12,000. In January 2021, the Company entered into purchase agreement to acquire the wastewater utility system assets of Willistown Township, Pennsylvania, which consist of approximately 2,300 customers for $17,500.

The purchase price for these pending acquisitions are subject to certain adjustments at closing, and are subject to regulatory approval, including the final determination of the fair value of the rate based acquired. We plan to finance the purchase price of these acquisitions by utilizing our revolving credit facility until permanent debt and common equity are secured. These pending acquisitions are expected to close in 2023 and in early 2024. Closing for our utility acquisitions are subject to the timing of the regulatory approval process.

DELCORA Purchase Agreement

In September 2019, the Company entered into a purchase agreement to acquire the wastewater utility system assets of the Delaware County Regional Water Quality Control Authority ("DELCORA"), which consists of approximately 16,000 customers, or the equivalent of 198,000 retail customers, in 42 municipalities in Southeast Pennsylvania for $276,500. In May 2020, Delaware County, Pennsylvania filed a lawsuit alleging that DELCORA does not have the legal authority to establish and fund a customer trust with the net proceeds of the transaction. In December 2020, the judge in the Delaware County Court lawsuit issued an order that (1) the County cannot interfere with the purchase agreement between DELCORA and the Company, (2) the County cannot terminate DELCORA prior to the closing of the transaction, and (3) the establishment of the customer trust was valid. Delaware County appealed this decision to Commonwealth Court of Pennsylvania. On March 3, 2022, the Commonwealth Court issued a decision finding that Delaware County can dissolve the Authority if it so chooses, but the purchase agreement must be upheld regardless of who is operating the system. The case was remanded back to the trial court for the entry of an order consistent with the Commonwealth Court's opinion. This order was issued on September 8, 2022 ("Remand Order). Since then, the County has challenged the Remand Order through two separate actions:

- First, Delaware County filed an Application for Determination of Finality ("Application") on October 13, 2022. The Company filed its opposition to the Application on October 27, 2022, and on November 2, 2022, the Delaware County Court of Common Pleas denied Delaware County's Application for Determination of Finality indicating that its previous order already constituted a final order that addressed the claims of all parties. On December 2, 2022, following the denial of its Application, Delaware County filed a Petition for Permission to Appeal ("Petition") the Remand Order in the Commonwealth Court of Pennsylvania. On December 16, 2022, the Company filed an Answer in opposition to the Petition, and the matter is currently pending before Commonwealth Court.

- Second, on November 2, 2022, Delaware County filed a Notice of Appeal ("Notice of Appeal") from the Remand Order. On December 2, 2022, the Delaware County of Common Pleas issued an Opinion concluding that the County Court did not err in issuing the Remand Order. On January 13, 2023, Delaware County filed an Application in Commonwealth Court seeking confirmation of briefing deadlines with respect to the Notice of Appeal. In response, by Order dated January 24, 2023, the Commonwealth Court stated that "the record received from the Court of Common Pleas of Delaware County is currently under review for finality. A briefing schedule will be issued upon completion of this review."

On January 25, 2023, DELCORA filed in the Delaware Court of Common Pleas a complaint for Declaratory Judgment seeking resolution of whether the County Ordinance dissolving DELCORA is a final action prohibiting DELCORA from carrying out the material transaction of the Asset Purchase Agreement and, in the event that DELCORA retains the ability to close the transaction, whether DELCORA is permitted to exist as a trust.

The administrative law judges in the regulatory approval process recommended that the Company's application be denied, and subsequently, the Company provided exceptions to the recommended decision. On March 30, 2021, the Pennsylvania Public Utility Commission ("PUC") ruled that the case be remanded back to the Office of Administrative Law Judge ("ALJ") and vacated the original administrative law judges' recommended decision ("2021 Order"). This 2021 Order was also appealed to the Commonwealth Court by Delaware County. The County appealed the 2021 Order on April 29, 2022. A decision was issued by the Commonwealth Court on September 12, 2022 which dismissed the appeal of the County.

After the PUC issued the 2021 Order, on April 16, 2021, the administrative law judge issued an order staying the proceeding until the Delaware County Court lawsuit is final and unappealable. On March 25, 2022, the Company sent a letter notifying the PUC of the March 3, 2022 Commonwealth Court decision (that originated in Delaware County Court of Common Pleas) and requested that the PUC move forward with processing the application. On July 14, 2022, the Commission moved to lift the stay imposed by the ALJ, and required the ALJ to establish a schedule on remand for the proceeding. The published procedural schedule has the proceeding concluding in June 2023.

On January 26, 2023, several parties involved in the PUC case filed a joint motion for stay based on DELCORA's filing of the January 25, 2023 complaint for Declaratory Judgment filed by DELCORA, and referenced the City of Chester's bankruptcy filing in which the City of Chester has asserted reversionary contract interests regarding to DELCORA's wastewater assets. On February 6, 2023, the ALJ stayed the PUC DELCORA application proceedings again. The Company will be filing a Petition for Interlocutory Review to the PUC asking to review the ALJ's February 6, 2023 decision to stay the current proceedings.

The purchase price for this pending acquisition is subject to certain adjustments at closing, and is subject to regulatory approval, including the final determination of the fair value of the rate base acquired. We plan to finance the purchase price of this acquisition by the issuance of common stock and by utilizing our revolving credit facility until permanent debt is secured. Closing of our acquisition of DELCORA is expected to occur in 2023, subject to the timing of the regulatory approval process and Delaware County's on-going litigation.

Water and Wastewater Utility Acquisitions - Completed

In November 2022, the Company acquired certain water utility assets of Oak Brook, Illinois, which serves 2,037 customers for a cash purchase price of $12,500. In August 2022, the Company acquired the municipal wastewater assets of East Whiteland Township, Chester County, Pennsylvania, which serves 4,018 customers, for a cash purchase price of $54,374. Additionally, in March 2022, the Company acquired the wastewater system of Lower Makefield Township, which serves 11,323 customer connections in Lower Makefield, Falls, and Middletown townships, and Yardley Borough, Bucks County, Pennsylvania, for a cash purchase price of $53,000. The purchase price allocation for these acquisitions consisted primarily of property, plant and equipment. The operating revenues included in the consolidated financial statements of the Company during the period owned by the Company for these utility systems acquired in 2022 are $11,393.

In August 2021, the Company acquired the water utility system assets of The Commons Water Supply, Inc., which serves 992 customers in Harris County, Texas, and the wastewater utility system assets of the Village of Bourbonnais, which serves approximately 6,500 customers in Kankakee County, Illinois. The total cash purchase prices for these utility systems were $4,000 and $32,100, respectively. The purchase price allocation for these acquisitions consisted primarily of property, plant and equipment. The operating revenues included in the consolidated financial statements of the Company during the period owned by the Company for the utility systems acquired in 2021 were $7,421 in 2022 and $2,462 in 2021.

In December 2020, the Company acquired the wastewater utility system asset of New Garden Township, Pennsylvania, which serves 1,965 customers. The total cash purchase price for the utility system was $29,944. Further, in June 2020, the Company acquired the wastewater utility system assets of East Norriton Township, Pennsylvania, which serves 4,947 customers. The total cash purchase price for the utility system was $21,000. The purchase price allocation for these acquisitions consisted primarily of property, plant and equipment. Additionally, during 2020, we completed four acquisitions of water and wastewater utility systems for $12,335 in cash in three of the states in which we operate, adding 3,673 customers. The operating revenues included in the consolidated financial statements of the Company during the period owned by the Company for the utility systems acquired in 2020 were $10,717 in 2022, $8,365 in 2021 and $3,569 in 2020.

The pro forma effect of the businesses acquired is not material either individually or collectively to the Company's results of operations.

Note 3 –*Assets Held for Sale and Disposition*

In the fourth quarter of 2022, the Company decided to market for sale the assets of its regulated natural gas system in West Virginia that serves approximately 13,000 customers and is part of the Company's Regulated Natural Gas segment. On December 31, 2022, the Company entered into a definitive agreement with Hope Gas, Inc. for the sale of its membership interests in its West Virginia assets for cash at closing of $37,000. The purchase price is subject to certain adjustments at closing and is subject to applicable regulatory approvals. Closing on the sale is expected in mid-2023, and completion of this transaction will conclude the Company's operations in West Virginia. Based on an assessment of the sale price and the carrying value of the planned disposition, there is no anticipated impairment expected to be recognized because of this sale agreement. These assets and liabilities do not qualify as discontinued operations, are reported as held for sale in the Company's consolidated balance sheet, and consist of the following as of December 31, 2022:

Inventory - gas stored	$	2,807
Other current assets		3,284
Regulatory assets		5,076
Current assets held for sale	$	11,167
Property, plant and equipment, net		30,267
Regulatory assets and other		1,857
Non-current assets held for sale	$	32,124
Current liabilities related to assets held for sale	$	3,263
Regulatory liabilities		649
Other long-term liabilities		325
Non-current liabilities related to assets held for sale	$	974

In October 2020 the Company sold its investment in a joint venture. Its investment represented its 49% investment in a joint venture that operates a private pipeline system to supply raw water to natural gas well drilling operations in the Marcellus Shale of north central Pennsylvania. This investment was an unconsolidated affiliate and was accounted for under the equity method of accounting within our Aqua Infrastructure subsidiary. In 2020, the Company recorded a charge of $3,700 for the write-down of the Company's investment associated with the sale and is reported in equity loss in joint venture. This disposition has not been presented as discontinued operations in the Company's consolidated financial statements as it does not qualify as discontinued operations, since the disposal does not represent a strategic shift that has a major effect on our operations or financial results.

Note 4 – *Property, Plant and Equipment*

	December 31,		Approximate Range of Useful Lives	Weighted Average Useful Life
	2022	2021		
Regulated Water segment:				
Utility plant and equipment				
Mains and accessories	$ 4,213,197	$ 4,014,507	26-90 years	72 years
Services, hydrants, treatment plants and reservoirs	2,910,496	2,672,186	5-89 years	56 years
Operations structures and water tanks	388,596	376,880	15-80 years	47 years
Miscellaneous pumping and purification equipment	1,131,975	1,011,487	7-76 years	41 years
Meters, transportation and other operating equipment	1,045,053	980,208	5-84 years	28 years
Land and other non-depreciable assets	133,618	116,888	-	-
Utility plant and equipment - regulated water segment	9,822,935	9,172,156	-	-
Utility construction work in progress	366,777	304,373	-	-
Net utility plant acquisition adjustment	(6,076)	(9,055)	10-53 years	22 years
Non-utility plant and equipment	20,561	21,098	17-64 years	58 years
Property, Plant and Equipment - Regulated Water segment	10,204,197	9,488,572		
Regulated Natural Gas segment:				
Natural gas transmission	398,658	365,051	24-93 years	68 years
Natural gas storage	61,639	60,985	5-85 years	45 years
Natural gas gathering and processing	144,337	131,237	5-77 years	59 years
Natural gas distribution	2,206,434	1,874,040	25-78 years	63 years
Meters, transportation and other operating equipment	568,305	588,716	5-65 years	24 years
Land and other non-depreciable assets	4,187	3,872	-	-
Utility plant and equipment - Regulated Natural Gas segment	3,383,560	3,023,901		
Utility construction work-in-progress	149,630	97,903	-	-
Property, plant and equipment - Regulated Natural Gas segment	3,533,190	3,121,804		
Total property, plant and equipment	$ 13,737,387	$ 12,610,376		

Note 5 – *Accounts Receivable*

	December 31,	
	2022	2021
Billed utility revenue	$ 265,504	$ 197,815
Other	4,801	1,283
	270,305	199,098
Less allowance for doubtful accounts	63,981	58,073
Net accounts receivable	$ 206,324	$ 141,025

As of December 31, 2022, the Company's utility customers are located principally in the following states: 66% in Pennsylvania, 9% in Ohio, 6% in North Carolina, 5% in Texas, and 5% in Illinois. No single customer accounted for more than one percent of the Company's utility operating revenues during the years ended December 31, 2022, 2021, and 2020. The following table summarizes the changes in the Company's allowance for doubtful accounts:

	2022	2021	2020
Balance at January 1,	$ 58,073	$ 40,099	$ 7,353
Amounts charged to expense	27,631	27,336	32,325
Accounts written off	(22,507)	(19,731)	(12,613)
Recoveries of accounts written off and other	784	10,369	13,034
Balance at December 31,	$ 63,981	$ 58,073	$ 40,099

For Recoveries of accounts written off and other, "other" represents the opening balance from the Peoples Gas Acquisition of $10,962 in 2020 and additional measurement period adjustments in 2021 of $12,851 before the measurement period ended.

Note 6 – *Regulatory Assets and Liabilities*

The regulatory assets represent costs that are probable to be fully recovered from customers in future rates while regulatory liabilities represent amounts that are expected to be refunded to customers in future rates or amounts recovered from customers in advance of incurring the costs. Except for income taxes and utility plant retirement costs, regulatory assets and regulatory liabilities are excluded from the Company's rate base and do not earn a return. The components of regulatory assets and regulatory liabilities are as follows:

	December 31, 2022		December 31, 2021	
	Regulatory Assets	Regulatory Liabilities	Regulatory Assets	Regulatory Liabilities
Income taxes	$ 1,164,294	$ 571,110	$ 1,219,924	$ 595,185
Purchased gas costs	15,435	28,955	13,798	-
Utility plant retirement costs	36,440	64,212	47,683	56,479
Post-retirement benefits	51,810	142,390	60,640	115,283
Accrued vacation	3,231	-	3,760	-
Water tank painting	10,385	-	7,553	-
Fair value adjustment of long-term debt assumed in acquisition	49,954	-	62,722	-
Debt refinancing	13,906	-	19,083	-
Rate case filing expenses and other	16,570	7,363	14,827	3,054
	$ 1,362,025	$ 814,030	$ 1,449,990	$ 770,001

Items giving rise to deferred state income taxes, as well as a portion of deferred Federal income taxes related to specific differences between tax and book depreciation expense, are recognized in the rate setting process on a cash basis or as a reduction in current income tax expense and will be recovered as they reverse. Amounts include differences that arise between specific utility asset improvement costs capitalized for book and deducted as an expense for tax purposes. Additionally, the recording of AFUDC for equity funds results in the recognition of a regulatory asset for income taxes, which represents amounts due related to the revenue requirement. Regulatory liabilities are refundable in future rate filings based on the difference between the amount of the income tax benefits that were incorporated into the Company's cost of service in its latest rate case as compared to the actual income tax benefits recognized.

A portion of the regulatory liability for income taxes is related to Aqua Pennsylvania's income tax accounting change for the tax benefits realized on the Company's 2012 tax return, which have not yet reduced current income tax expense due to a rate order requiring a ten year amortization period which began in 2013. Beginning in 2013, the Company amortized $38,000, annually, of its deferred income tax benefits, which reduced current income tax expense. A portion of the income taxes regulatory liability is also related to Peoples Natural Gas' income tax accounting change for the tax benefits

expected to be realized for the periods prior to adoption on March 16, 2020. The Company recorded a regulatory liability for this catch-up adjustment in the amount of $160,655 in 2020, and it remained on the consolidated balance sheet as of December 31, 2020. In May 2021, the Company received a regulatory order directing the Company to refund the catch-up adjustment to its utility customers over a five-year period, which was initiated by the Company in August 2021. In 2022, the Company made a similar change for its Peoples Gas and Aqua New Jersey subsidiaries, resulting in the recognition of a regulatory liability for each of these subsidiaries for the tax benefits prior to the year of adoption.

On July 8, 2022, Pennsylvania enacted House Bill 1342 into law, which among other things, reduces Pennsylvania's corporate income tax rate from 9.99% to 8.99% beginning January 1, 2023, and an additional 0.5% annually through 2031, when it reaches to 4.99%. The Company evaluated the impacts of the tax rate change and recorded, in the third quarter of 2022, a reduction to our deferred tax liabilities of $244,537 with a corresponding reduction primarily to our regulatory assets.

The regulatory asset or liability for purchased gas costs reflects the differences between actual purchased gas costs and the levels of recovery for these costs in current rates. The unrecovered costs are recovered and the over-recovered costs are refunded in future periods, typically within a year, through quarterly and annual filings with the applicable state regulatory agency.

The regulatory asset for utility plant retirement costs, including cost of removal, represents costs already incurred that are expected to be recovered in future rates over a five year recovery period. The regulatory liability for utility plant retirement costs represents amounts recovered through rates during the life of the associated asset and before the costs are incurred.

The regulatory asset for accrued vacation represents costs that would otherwise be charged to operations and maintenance expense for vacation that is earned by employees, which is recovered as a cost of service.

The regulatory asset for post-retirement benefits, which includes pension and other post-retirement benefits, primarily reflects a regulatory asset that has been recorded for the costs that would otherwise be charged to stockholders' equity for the underfunded status of the Company's pension and other post-retirement benefit plans. The Company also has a regulatory asset related to post-retirement benefits costs that represent costs already incurred which are now being or anticipated to be recovered in rates over a period ranging from approximately 10 to 37 years. The regulatory liability for post-retirement benefits represents costs recovered in rates in excess of post-retirement benefits expense.

Expenses associated with water tank painting are deferred and amortized over a period of time as approved in the regulatory process. Water tank painting costs are generally being amortized over a period ranging from 10 to 20 years. The regulatory liability for water tank painting costs represents amounts recovered through rates and before the costs are incurred.

The Company recorded a fair value adjustment for fixed rate, long-term debt assumed in acquisitions that matures in various years ranging from 2023 to 2032. The regulatory asset or liability results from the rate setting process continuing to recognize the historical interest cost of the assumed debt.

The regulatory asset for debt refinancing represents a portion of a make whole payment of $25,237 incurred in 2019 for the Company's redemption of $313,500 of the Company's outstanding notes that had maturities ranging from 2019-2037 and interest rates ranging from 3.57-5.83%. The Company deferred a portion of the make whole payment as it represents an amount by which we expect to receive prospective rate recovery.

The regulatory asset related to rate case filing expenses and other represents the costs associated with filing for rate increases that are deferred and amortized over periods that generally range from one year to five years, and costs incurred by the Company for which it has received or expects to receive rate recovery.

The regulatory asset related to the costs incurred for information technology software projects and water main cleaning and relining projects are described in Note 1 – *Summary of Significant Accounting Policies – Property, Plant and Equipment and Depreciation*.

Note 7 – *Income Taxes*

Income tax benefit for the years ended December 31, is comprised of the following:

	Years Ended December 31,		
	2022	2021	2020
Current:			
Federal	$ -	$ (5,132)	$ (1,831)
State	8,716	4,034	(265)
	8,716	(1,098)	(2,096)
Deferred:			
Federal	(8,258)	3,036	(11,527)
State	(14,787)	(11,550)	(6,255)
	(23,045)	(8,514)	(17,782)
Total income tax benefit	$ (14,329)	$ (9,612)	$ (19,878)

The statutory Federal tax rate is 21% for 2022, 2021, and 2020. For states with a corporate net income tax, the state corporate net income tax rates range from 2.5% to 9.99% for all years presented. The Company's effective income tax rate for 2022, 2021, and 2020 was (3.2)%, (2.3)%, and (7.5)%, respectively. The Company remains subject to examination by federal and state tax authorities for the 2019 through 2022 tax years.

The reasons for the differences between amounts computed by applying the statutory Federal corporate income tax rate to income before income tax expense are as follows:

	Years Ended December 31,		
	2022	2021	2020
Computed Federal tax expense at statutory rate	$ 94,691	$ 88,620	$ 55,644
Decrease in Federal tax expense related to the flow through of plant related timing differences	(99,741)	(76,534)	(53,532)
State income taxes, net of Federal tax benefit	2,456	(1,681)	(6,896)
Increase in tax expense for depreciation expense to be recovered in future rates	159	925	140
Stock-based compensation	(242)	(611)	(1,484)
Deduction for Essential Utilities common dividends paid under employee benefit plan	(333)	(330)	(315)
Amortization of deferred investment tax credits	(290)	(314)	(319)
Amortization of excess deferred income taxes	(8,425)	(11,715)	(15,352)
Impact of acquisitions and reorganizations	-	(4,632)	-
Other, net	(2,604)	(3,340)	2,236
Actual income tax benefit	$ (14,329)	$ (9,612)	$ (19,878)

In 2012, in response to a rate order, Aqua Pennsylvania changed its tax method of accounting for qualifying utility system repairs, which provides for a tax deduction for qualifying utility asset improvement costs that were previously being capitalized and depreciated for book and tax purposes. The rate order requires a flow-through method of income tax benefits, which results in a reduction in current income tax expense through the recognition of income tax benefits due to the income tax accounting method change. The Company recognized a tax deduction on its 2012 Federal tax return of $380,000 for prior year qualifying costs and based on a 2012 rate order, Aqua Pennsylvania began to amortize this benefit over ten years beginning in 2013. As a result of the May 2022 rate order, this amortization period was extended for an additional three years and the Company's utility rates now include these tax benefits.

In 2019, the Pennsylvania Public Utility Commission issued a rate order to Aqua Pennsylvania and commencing in 2020 the base rates were designed to include annual tax benefits for qualifying utility system improvement costs equal to a deduction of $158,865, subject to a $3,000 collar either above or below this target amount. In May 2022, Aqua Pennsylvania received a rate order that adjusted this target to $159,060 and revised the collar amount to $4,000, beginning with the 2022 fiscal year. To the extent actual tax benefits are outside this range, tax benefits will either be deferred or accrued, and settled in the next rate filing.

In March 2020 and in June 2022, the Company changed the method of tax accounting for certain qualifying infrastructure investments at its Peoples Natural Gas and Peoples Gas Company subsidiaries, respectively. This change allows a tax deduction for qualifying utility asset improvement costs that were formerly capitalized for tax purposes. Consistent with the Company's accounting for differences between book and tax expenditures in Pennsylvania in its other regulated subsidiaries, the Company uses the flow-through method to account for these timing differences.

For Peoples Natural Gas, the Company calculated the income tax benefits for qualifying capital expenditures made prior to the date of its acquisition on March 16, 2020 ("catch-up adjustment") and recognized a regulatory liability of $160,655 for these income tax benefits. On May 6, 2021, the Pennsylvania Public Utility Commission approved a settlement order which stipulates, among other points, that the catch-up adjustment be provided by a surcredit to utility customers over a five-year period beginning August 2021, and the Company can continue to use flow-through accounting for the current tax repair benefit until its next base rate case. During 2022 and 2021, $29,431 and $11,127, respectively, of income tax benefits were amortized as refunds to Peoples Natural Gas customers. For Peoples Gas Company, the Company calculated the catch-up adjustment from periods prior to the 2021 tax year and recognized a regulatory liability of $13,808 for these income tax benefits. The Company will maintain this regulatory liability on its consolidated balance sheet until accounting treatment is determined in its next base rate case.

The following table provides the changes in the Company's unrecognized tax benefits:

	2022	2021	2020
Balance at January 1,	$ 20,201	$ 19,194	$ 18,671
Impact of current year activity	(900)	1,007	523
Effect of Pennsylvania tax rate change	(1,084)	-	-
Balance at December 31,	$ 18,217	$ 20,201	$ 19,194

The Company recognizes the tax benefit from an uncertain tax position only if it is more likely than not that the tax position will be sustained on examination by the taxing authorities, based on the technical merits of the position. The tax benefits recognized in the financial statements from such a position are measured based on the largest benefit that has a greater than 50% likelihood of being realized upon ultimate resolution. From time to time, the Company may be assessed interest and penalties by taxing authorities, which would be recorded as income tax expense. During the years ended December 31, 2022, 2021 and 2020, there were expenses of $118, $409, and $24 for interest and penalties related to uncertain tax positions. As of December 31, 2022 and 2021, the Company has accrued liabilities of $620 and $502 for interest and penalties related to its uncertain tax position.

On its 2012 Federal tax return, filed in September 2013, Aqua Pennsylvania filed a change in accounting method to adopt the IRS temporary tangible property regulations. This method change allowed the Company to take a current year deduction for expenses that were previously capitalized for tax purposes. Since the filing of the 2012 tax return, the IRS has issued final regulations. While the Company maintains the belief that the deduction taken on its tax return is appropriate, the methodology for determining the deduction has not been agreed to by the taxing authorities. Provisions for uncertain tax positions were recorded to reflect the possible challenge of the Company's methodology for determining its repair deduction as required by the FASB's accounting guidance for income taxes. Should the taxing authority challenge the Company's tax treatment, and ultimately disallow a portion of the repair deduction, the Company expects Federal net operating loss carryforwards to offset any resulting liability, and state net operating loss carryforwards will offset a portion of any resulting liability.

The unrecognized tax benefits relate to the income tax accounting change, and the tax position is attributable to a temporary difference. The Company does not anticipate material changes to its unrecognized tax benefits within the next year. As a result of the regulatory treatment afforded by the income tax accounting change in Pennsylvania and despite this position being a temporary difference, as of December 31, 2022 and 2021, $35,267 and $34,980, respectively, of these tax benefits would have an impact on the Company's effective income tax rate in the event the Company does sustain all, or a portion, of its tax position.

The following table provides the components of net deferred tax liability:

	December 31,	
	2022	2021
Deferred tax assets:		
Customers' advances for construction	$ 27,009	28,845
Costs expensed for book not deducted for tax, principally accrued expenses	23,585	28,211
Post-retirement benefits	-	5,186
Tax effect of regulatory liabilities for post-retirement benefits	26,453	16,080
Tax attribute and credit carryforwards	235,838	243,131
Operating lease liabilities	13,558	16,064
Unrecovered purchased gas costs	4,654	-
Other	10,248	7,586
	341,345	345,103
Less valuation allowance	(38,940)	(36,662)
	302,405	308,441
Deferred tax liabilities:		
Utility plant, principally due to depreciation and differences in the basis of fixed assets due to variation in tax and book accounting	1,495,526	1,510,752
Deferred taxes associated with the gross-up of revenues necessary to recover, in rates, the effect of temporary differences	128,975	179,825
Post-retirement benefits	6,130	-
Utility plant acquisition adjustment basis differences	198	222
Deferred investment tax credit	5,092	5,406
Operating lease right-of-use assets	12,250	14,034
Over-recovered purchased gas costs	-	4,739
	1,648,171	1,714,978
Net deferred tax liability	$ 1,345,766	$ 1,406,537

At December 31, 2022, the Company has a cumulative Federal NOL of $625,988. The Company believes the Federal NOLs are more likely than not to be recovered and require no valuation allowance. The Company's Federal NOLs do not begin to expire until 2032.

At December 31, 2022, the Company has a cumulative state NOL of $1,832,795 a portion of which is offset by a valuation allowance because the Company does not believe these NOLs are more likely than not to be realized. The state NOLs do not begin to expire until 2023.

At December 31, 2022, the Company's Federal and state NOL carryforwards are reduced by an unrecognized tax position, on a gross basis, of $79,368 and $85,759, respectively, which results from the Company's adoption in 2013 of the FASB's accounting guidance on the presentation of an unrecognized tax benefit when a net operating loss carryforward, a similar tax loss, or a tax credit carryforward exists. The amounts of the Company's Federal and state NOL carryforwards prior to being reduced by the unrecognized tax positions are $705,356 and $1,918,555, respectively. The Company records its unrecognized tax benefit as a component of its net deferred income tax liability.

On August 16, 2022, the Inflation Reduction Act of 2022 ("IRA") was enacted into law, which among other things, implements a 15% minimum tax on book income of certain large corporations, and a 1% excise tax on net stock repurchases after December 31, 2022. The alternative minimum tax would not be applicable in our next fiscal year because it is based on a three-year average annual adjusted financial statement income in excess of $1,000,000. Also included in the IRA is a provision to implement an annual waste emissions charge beginning with calendar year 2024 (to be paid in 2025) on applicable oil and gas facilities that exceed certain methane emission thresholds. Currently, the Company has gathering facility assets that could exceed the minimum thresholds and potentially be subject to the waste emissions charge. We are continuing to assess the future impact of the provisions of the IRA on our consolidated financial statements and on the Company's gathering assets. As a regulated utility, required capital expenditures and operating costs, including taxes, have been traditionally recognized by state utility commissions as appropriate for inclusion in establishing rates.

On July 8, 2022, Pennsylvania enacted House Bill 1342 into law, which among other things, reduces Pennsylvania's corporate income tax rate from 9.99% to 8.99% beginning January 1, 2023, and an additional 0.5% annually through 2031, when it reaches to 4.99%. The Company evaluated the impacts of the tax rate change and recorded a reduction to our deferred tax liabilities of $244,537 with a corresponding reduction primarily to our regulatory assets.

On November 15, 2021, President Biden signed into law the Infrastructure Investment and Jobs ("IIJ") Act. The IIJ contained several tax provisions, including the modification of the tax code to exclude from taxable income any contribution in aid of construction. This provision effectively restored the exclusion that existed prior to the enactment of TCJA and would generally apply to contributions made after December 31, 2020. The Company evaluated the tax provisions included in the IIJ, and their impact was incorporated in the calculation of the income tax provision.

Note 8 – *Taxes Other than Income Taxes*

The following table provides the components of taxes other than income taxes, including the expenses of Peoples for the period since the completion of the acquisition on March 16, 2020:

	Years Ended December 31,		
	2022	2021	2020
Property	$ 33,703	33,946	$ 32,054
Gross receipts, excise and franchise	16,828	15,777	14,462
Payroll	21,343	21,789	19,053
Regulatory assessments	6,771	6,968	3,130
Pumping fees	7,881	5,761	6,028
Other	3,498	2,400	1,870
Total taxes other than income taxes	$ 90,024	$ 86,641	$ 76,597

Note 9 – *Commitments and Contingencies*

Commitments –

The Company maintains agreements with other water purveyors for the purchase of water to supplement its water supply, particularly during periods of peak demand. The agreements stipulate purchases of minimum quantities of water to the year 2029. The estimated annual commitments related to such purchases through 2027 are expected to average $3,419, and the aggregate of the years remaining approximates $1,120.

The Company has entered into purchase obligations, in the ordinary course of business, that include agreements for water treatment processes at some of its wells in a small number of its divisions. The 20 year term agreement provides for the use of treatment equipment and media used in the treatment process and are subject to adjustment based on changes in the Consumer Price Index. The future contractual cash obligations related to these agreements are as follows:

2023	2024	2025	2026	2027	Thereafter
$ 1,111	$ 1,131	$ 1,156	$ 1,182	$ 1,208	$ 1,708

The Company's natural gas supply is provided by sources on the interstate pipeline system and from local western Pennsylvania gas well production. The Company has various interstate pipeline service agreements that provide for firm transportation capacity, firm storage capacity, and other services and include capacity reservation charges based upon the maximum daily and annual contract quantities set forth in the agreements. Some of these agreements have minimum volume obligations and are transacted at applicable tariff and negotiated rates to the year 2034. The estimated annual commitments related to such purchases through 2027 are expected to average $241,248, and the aggregate of the years remaining beyond 2027 approximates $1,606,927.

The purchased water, water treatment, and purchased gas expenses under these agreements were as follows:

	Years Ended December 31,		
	2022	2021	2020
Purchased water under long-term agreements	$ 5,559	$ 5,867	$ 5,931
Water treatment expense under contractual agreement	1,061	1,017	1,006
Purchased natural gas under long-term agreements	601,995	340,262	165,745

Contingencies – The Company is routinely involved in various disputes, claims, lawsuits and other regulatory and legal matters, including both asserted and unasserted legal claims, in the ordinary course of business. The status of each such matter, referred to herein as a loss contingency, is reviewed and assessed in accordance with applicable accounting rules regarding the nature of the matter, the likelihood that a loss will be incurred, and the amounts involved. As of December 31, 2022, the aggregate amount of $19,658 is accrued for loss contingencies and is reported in the Company's consolidated balance sheet as other accrued liabilities and other liabilities. These accruals represent management's best estimate of probable loss (as defined in the accounting guidance) for loss contingencies or the low end of a range of losses if no single probable loss can be estimated. For some loss contingencies, the Company is unable to estimate the amount of the probable loss or range of probable losses. Further, Essential Utilities has insurance coverage for certain of these loss contingencies, and as of December 31, 2022, estimates that approximately $1,530 of the amount accrued for these matters are probable of recovery through insurance, which amount is also reported in the Company's consolidated balance sheet as deferred charges and other assets, net.

During a portion of 2019, the Company initiated a do not consume advisory for some of its customers in one division served by the Company's Illinois subsidiary. The do not consume advisory was lifted in 2019, and, in 2022, the water system was determined to be in compliance with the federal Lead and Copper Rule. During the second quarter of 2021, an amount was accrued for the portion of the fine or penalty that we determined to be probable and estimable of being incurred. In addition, on September 3, 2019, two individuals, on behalf of themselves and those similarly situated, commenced an action against the Company's Illinois subsidiary in the State court in Will County, Illinois related to this do not consume advisory. The complaint seeks class action certification, attorney's fees, and "damages, including, but not limited to, out of pocket damages, and discomfort, aggravation, and annoyance" based upon the water provided by the Company's subsidiary to a discrete service area in University Park Illinois. The complaint contains allegations of damages as a result of supplied water that exceeded the standards established by the federal Lead and Copper Rule. The complaint is in the discovery phase and class certification has not been granted. During the third quarter of 2022, the Company established an accrual for the amount of loss asserted in the complaint that we determined to be probable and estimable of being incurred. The Company is vigorously defending against this claim. The Company submitted a claim for the expenses incurred to its insurance carrier for potential recovery of a portion of these costs and is currently in litigation with one of its carriers seeking to enforce its claims. The Company continues to assess the potential loss contingency on this matter. While the final outcome of this claim cannot be predicted with certainty, and unfavorable outcomes could negatively impact the Company, at this time in the opinion of management, the final resolution of this matter is not expected to have a material adverse effect on the Company's financial position, results of operations or cash flows.

Although the results of legal proceedings cannot be predicted with certainty, other than disclosed above, there are no pending legal proceedings to which the Company or any of its subsidiaries is a party or to which any of its properties is the subject that are material or are expected to have a material effect on the Company's financial position, results of operations or cash flows.

In addition to the aforementioned loss contingencies, the Company self-insures a portion of its employee medical benefit program, and maintains stop-loss coverage to limit the exposure arising from these claims. The Company's reserve for these claims totaled $2,327 and $2,470 at December 31, 2022 and 2021, respectively, and represents a reserve for unpaid claim costs, including an estimate for the cost of incurred but not reported claims.

Associated with the approval of the Peoples Gas Acquisition from the Pennsylvania Public Utility Commission, the Company committed to addressing the replacement of gathering pipe over a seven year timeframe for an estimated cost of $120,000, which will be recoverable through customer rates. Additionally, the Company committed to provide $23,004 of one-time customer rate credits to its Pennsylvania natural gas utility customers and water and wastewater customers served by Aqua Pennsylvania, Inc. In 2020, the Company granted $4,080 of customer rate credits to its Pennsylvania water and wastewater customers and $18,924 to its Pennsylvania natural gas utility customers.

Note 10 – *Leases*

The Company leases land, office facilities, office equipment, and vehicles for use in its operations, which are accounted for as operating leases. Leases with a term of 12 months or less are not recorded on the balance sheet; rather, lease expense is recognized over the lease term. Our leases have remaining lives of 1 to 72 years.

Some of the Company's leases can be extended on a month-to-month basis, which allow us to terminate the lease at any given month without penalty while others include options to extend the leases for up to 50 years. The renewal of a month-to-month lease is at our sole discretion.

The Company accounts for lease and non-lease components of lease arrangements separately. For calculating lease liabilities, we may deem lease terms to include options to extend or terminate the lease when it's reasonably certain that we will exercise that option. The Company's lease agreements do not contain significant residual value guarantees, restrictions or covenants.

Lease liabilities and corresponding right-of-use assets are recorded based on the present value of the lease payments over the expected lease term, including leases with variable payments that are based on a market rate or an index and net of any impairment. All other variable payments are expensed as incurred. Since the Company's lease agreements do not provide an implicit interest rate, we utilize our incremental borrowing rate to determine the discount rate used to present value the lease payments.

On January 6, 2022, the Company entered into an amendment to an office lease that provided for the partial termination of the Company's obligations with respect to a portion of the leased premises of approximately 37,000 rentable square feet. The Company paid a termination fee of $2,812, reduced its remaining lease payments by $1,753 and recognized a loss on the partial termination of the lease of $1,801.

During the fourth quarter of 2021, the Company determined that there were impairment indicators that required the Company to review a portion of office space that was no longer used by the Company in its operations for impairment. Accordingly, the Company performed undiscounted cash flow analyses on the related right-of-use asset group and determined that such right-of-use asset was impaired. This resulted in a non-cash impairment charge of $4,695, representing the excess of the right-of-use asset over its fair value, and is included within operations and maintenance expense in the consolidated statements of operations and comprehensive income.

	Years Ended December 31,		
	2022	2021	2020
Components of lease expense were as follows:			
Operating lease cost	$ 9,359	$ 9,716	$ 8,496

	Years Ended December 31, 2022	2021
Supplemental cash flow information related to leases was as follows:		
Cash paid for amounts included in the measurement of lease liabilities:		
Operating cash flows from operating leases	$ 9,270	$ 9,612

	December 31, 2022	2021
Supplemental balance sheet information related to leases was as follows:		
Operating leases:		
Operating lease right-of-use assets	$ 41,734	$ 48,930
Other accrued liabilities	$ 9,316	7,841
Operating lease liabilities	37,666	48,230
Total operating lease liabilities	$ 46,982	$ 56,071

	December 31, 2022	2021
Weighted average remaining lease term:		
Operating leases	9.7 years	10.6 years
Weighted average discount rate:		
Operating leases	3.42%	3.62%

Maturities of operating lease liabilities and a reconciliation of the operating lease liabilities reported on our consolidated balance sheets as of December 31, 2022 are as follows:

	Operating Leases
2023	$ 8,923
2024	8,643
2025	8,591
2026	6,671
2027	6,757
Thereafter	20,763
Total operating lease payments	$ 60,348
Total operating lease payments	$ 60,348
Less operating lease liabilities	46,982
Present value adjustment	$ 13,366

Note 11 – *Long-term Debt and Loans Payable*

Long-term Debt – The consolidated statements of capitalization provide a summary of long-term debt as of December 31, 2022 and 2021. The supplemental indentures with respect to specific issues of the first mortgage bonds restrict the ability of Aqua Pennsylvania and other operating subsidiaries of the Company to declare dividends, in cash or property, or repurchase or otherwise acquire the stock of these companies. Loan agreements for Aqua Pennsylvania and other operating subsidiaries of the Company have restrictions on minimum net assets. As of December 31, 2022, restrictions on the net assets of the Company were $4,284,813 of the total $5,377,386 in net assets. Included in this amount were restrictions on Aqua Pennsylvania's net assets of $1,678,703 of their total net assets of $2,462,533. As of December 31, 2022, $2,158,502 of Aqua Pennsylvania's retained earnings of $2,178,502 and $277,036 of the retained earnings of $445,076 of other subsidiaries were free of these restrictions. Some supplemental indentures also prohibit Aqua Pennsylvania and some other subsidiaries of the Company from making loans to, or purchasing the stock of, the Company.

Sinking fund payments are required by the terms of specific issues of long-term debt. Excluding amounts due under the Company's revolving credit agreement, the future sinking fund payments and debt maturities of the Company's long-term debt are as follows:

Interest Rate Range	2023	2024	2025	2026	2027	Thereafter
0.00% to 0.99%	$ 464	$ 256	$ 197	$ 179	$ 146	$ 633
1.00% to 1.99%	872	712	766	776	787	4,456
2.00% to 2.99%	2,182	1,268	1,427	1,305	1,113	1,102,460
3.00% to 3.99%	32,025	53,318	782	746	210,889	2,178,672
4.00% to 4.99%	151,649	4,527	122,310	1,562	1,567	1,621,698
5.00% to 5.99%	11,472	10,728	630	237	27	531,263
6.00% to 6.99%	-	-	-	5,000	20,000	6,000
7.00% to 7.99%	-	-	23,000	-	5,378	-
8.00% to 8.99%	692	976	448	-	-	-
9.00% to 9.99%	-	-	-	11,800	-	-
Total	$ 199,356	$ 71,785	$ 149,560	$ 21,605	$ 239,907	$ 5,445,182

In January 2023 and October 2022, Aqua Pennsylvania issued $75,000 and $125,000 of first mortgage bonds, due in 2043 and 2052, and with interest rates of 5.60% and 4.50%, respectively. The proceeds from these bonds were used to repay existing indebtedness and for general corporate purposes.

On May 20, 2022, the Company issued $500,000 of long-term debt (the "Senior Notes"), less expenses of $5,815, due in 2052 with an interest rate of 5.30%. The Company used the net proceeds from the issuance of Senior Notes to (1) to repay $49,700 of borrowings under Aqua Pennsylvania's 364-day revolving credit facility and $410,000 of borrowings under the Company's existing five year unsecured revolving credit facility, and (2) for general corporate purposes.

On April 15, 2021, the Company's operating subsidiary, Aqua Ohio, Inc., issued $100,000 of first mortgage bonds, of which $50,000 is due in 2031 and $50,000 is due in 2051, with interest rates of 2.37% and 3.35%, respectively. The proceeds from these bonds were used for general corporate purposes and to repay existing indebtedness. Further, on April 19, 2021, the Company issued $400,000 of long-term debt, with expenses of $4,010, which is due in 2031 with an interest rate of 2.40%. The Company used the proceeds from this issuance to repay $50,000 of borrowings under the Aqua Pennsylvania revolving credit facility, and the balance was used to repay in full the borrowings under its existing five year unsecured revolving credit agreement.

The weighted average cost of long-term debt at December 31, 2022 and 2021 was 3.94% and 3.49%, respectively. The weighted average cost of fixed rate long-term debt at December 31, 2022 and 2021 was 3.78% and 3.61%, respectively.

On December 14, 2022, the Company entered into a five year $1,000,000 unsecured revolving credit facility, which replaced the Company's prior five year $1,000,000 unsecured revolving credit facility. The Company's new unsecured revolving credit facility was used to repay all indebtedness and fees under our prior unsecured revolving credit facility, and for other general corporate purposes. The facility includes a $100,000 sublimit for daily demand loan. Funds borrowed under this facility are classified as long-term debt and are used to provide working capital as well as support for letters of credit for insurance policies and other financing arrangements. As of December 31, 2022, the Company has the following sublimits and available capacity under the credit facility: $100,000 letter of credit sublimit, $80,959 of letters of credit available capacity, $0 borrowed under the swing-line commitment, $490,959 was available for borrowing and $490,000 of funds borrowed under the agreement. Interest under the facility is equal to either (i) Term simple secured overnight financing rate (SOFR), plus applicable margin; or (ii) an Alternate Base Rate (which is based at the highest of the (a) New York Federal Reserve Bank rate, plus 0.5%, (b) the prime rate, and, (c) the daily SOFR, plus 1.0%,) plus applicable margin. The applicable margin for an Alternate Base Rate loan will be up to 0.5% and for a SOFR loan will be up to 1.5%, in each case depending on the debt ratings in effect as of such date. The Company may elect either the Term SOFR or the Alternate Base Rate at the time of the drawdown, and loans may be converted from one rate to another at any time, subject or certain conditions. A facility fee is charged on the total commitment amount of the agreement. Under these facilities the average cost of borrowings was 3.11% and 1.31%, and the average borrowing was $297,021 and $174,026, during 2022 and 2021, respectively.

The Company is obligated to comply with covenants under some of its loan and debt agreements. These covenants contain a number of restrictive financial covenants, which among other things limit, subject to specific exceptions, the Company's ratio of consolidated total indebtedness to consolidated total capitalization, and require a minimum level of earnings coverage over interest expense. During 2022, the Company was in compliance with its debt covenants under its loan and debt agreements. Failure to comply with the Company's debt covenants could result in an event of default, which could result in the Company being required to repay or finance its borrowings before their due date, possibly limiting the Company's future borrowings, and increasing its borrowing costs.

Loans Payable – In June 2022, Aqua Pennsylvania amended its $100,000 364-day revolving credit agreement primarily to update the termination date of the facility to June 29, 2023. The funds borrowed under this agreement are classified as loans payable and used to provide working capital. As of December 31, 2022 and 2021, funds borrowed under the agreement were $20,000 and $35,000, respectively. Interest under this facility is based, at the borrower's option, on the prime rate, an adjusted overnight bank funding rate, or an adjusted Bloomberg Short-Term Bank Yield Index (BSBY) floating rate. This agreement restricts short-term borrowings of Aqua Pennsylvania. A commitment fee of 0.05% is charged on the total commitment amount of Aqua Pennsylvania's revolving credit agreement. The average cost of borrowing under the facility was 2.40% and 0.78%, and the average borrowing was $31,555 and $40,312, during 2022 and 2021, respectively. The maximum amount outstanding at the end of any one month was $55,000 and $70,000 in 2022 and 2021, respectively.

In June 2022, Peoples Natural Gas Companies amended its 364-day revolving credit agreement primarily to increase the amount of the facility from $100,000 to $300,000 and to update the termination date of the facility to June 29, 2023. The funds borrowed under this agreement are classified as loans payable and used to provide working capital. Interest under this facility is based, at the borrower' option, at the prime rate, an adjusted overnight bank funding rate, or an adjusted BSBY floating rate. A commitment fee of 0.05% is charged on the total commitment amount of Peoples' revolving credit agreement. As of December 31, 2022 and 2021, funds borrowed under the agreement were $208,500 and $30,000, respectively. The average cost of borrowing under the facility was 2.30% and 1.02%, and the average borrowing was $97,458 and $23,750, during 2022 and 2021, respectively. The maximum amount outstanding at the end of any one month was $234,000 and $30,000 in 2022 and 2021, respectively.

At December 31, 2022 and 2021, the Company had other combined short-term lines of credit of $35,000. Funds borrowed under these lines are classified as loans payable and are used to provide working capital. As of December 31, 2022 and 2021, funds borrowed under the short-term lines of credit were $0. The average borrowing under the lines was $0 and $0 during 2022 and 2021, respectively. The maximum amount outstanding at the end of any one month was $0 and $0 in 2022 and 2021, respectively. Interest under the lines is based at the Company's option, depending on the line, on the prime rate, an adjusted Euro-Rate, an adjusted federal funds rate or at rates offered by the banks. The average cost of borrowings under all lines during 2022 and 2021 was 0% and 0%, respectively.

Interest Income and Expense– Interest income of $3,675, $2,384, and $5,363 was recognized for the years ended December 31, 2022, 2021, and 2020, respectively. Interest expense was $238,116, $207,709, and $188,435 in 2022, 2021, and 2020, including amounts capitalized for borrowed funds of $6,047, $4,510, and $4,434, respectively.

Note 12 – *Fair Value of Financial Instruments*

Financial instruments are recorded at carrying value in the financial statements and approximate fair value, with the exception of long-term debt, as of the dates presented. The fair value of these instruments is disclosed below in accordance with current accounting guidance related to financial instruments.

The fair value of loans payable is determined based on its carrying amount and utilizing Level 1 methods and assumptions. As of December 31, 2022 and 2021, the carrying amount of the Company's loans payable was $228,500 and $65,000, respectively, which equates to their estimated fair value. The fair value of cash and cash equivalents is determined based on Level 1 methods and assumptions. As of December 31, 2022 and 2021, the carrying amounts of the Company's cash and cash equivalents were $11,398 and $10,567, respectively, which equates to their fair value. The Company's assets underlying the deferred compensation and non-qualified pension plans are determined by the fair value of mutual funds, which are based on quoted market prices from active markets utilizing Level 1 methods and assumptions. As of December 31, 2022 and 2021, the carrying amount of these securities was $24,962 and $28,576, respectively, which equates to their fair value, and is reported in the consolidated balance sheet in deferred charges and other assets.

Unrealized gains and losses on equity securities held in conjunction with our non-qualified pension plan is as follows:

	Years ended December 31,		
	2022	2021	2020
Net gain (loss) recognized during the period on equity securities	$ (895)	$ 607	$ 492
Less: net gain (loss) recognized during the period on equity securities sold during the period	-	-	-
Unrealized gain (loss) recognized during the reporting period on equity securities still held at the reporting date	$ (895)	$ 607	$ 492

The net gain (loss) recognized on equity securities is presented on the consolidated statements of operations and comprehensive income on the line item "Other."

The carrying amounts and estimated fair values of the Company's long-term debt is as follows:

	December 31,	
	2022	2021
Carrying amount	$ 6,617,395	$ 5,947,357
Estimated fair value	5,528,131	6,482,499

The fair value of long-term debt has been determined by discounting the future cash flows using current market interest rates for similar financial instruments of the same duration utilizing level 2 methods and assumptions. The Company's customers' advances for construction have a carrying value of $114,732 and $103,619 at December 31, 2022 and 2021, respectively. Their relative fair values cannot be accurately estimated because future refund payments depend on several variables, including new customer connections, customer consumption levels and future rates. Portions of these non-interest bearing instruments are payable annually through 2031 and amounts not paid by the respective contract expiration dates become non-refundable. The fair value of these amounts would, however, be less than their carrying value due to the non-interest bearing feature.

Note 13 – *Stockholders' Equity*

At December 31, 2022, the Company had 600,000,000 shares of common stock authorized; par value $0.50. Shares outstanding and treasury shares held were as follows:

	December 31,		
	2022	2021	2020
Shares outstanding	263,737,084	252,867,623	245,390,468
Treasury shares	3,236,237	3,234,765	3,180,887

At-the-Market Offering

On October 14, 2022, the Company entered into at-the market sales agreements ("ATM") with third-party sales agents, under which the Company may offer and sell shares of its common stock, from time to time, at its option, having an aggregate gross offering price of up to $500,000 pursuant to the Company's effective shelf registration statement on Form S-3 (File No. 333-255235). The Company intends to use the net proceeds from the sales of shares through the ATM for working capital, capital expenditures, water and wastewater utility acquisitions, and repaying outstanding indebtedness. During the fourth quarter of 2022, the Company issued 1,321,994 shares of common stock under the ATM for proceeds of $63,040, net of expenses. In January 2023, the Company issued 399,128 shares of common stock under the ATM for proceeds of $19,294, net of expenses.

Forward Equity Sale

In August 2020, the Company entered into a forward equity sale agreement for 6,700,000 shares of common stock with a third party (the "forward purchaser"). In connection with the forward equity sale agreement, the forward purchaser borrowed an equal number of shares of the Company's common stock from stock lenders and sold the borrowed shares to the public. The Company did not receive any proceeds from the sale of its common stock by the forward purchaser until settlement of the shares underlying the forward equity sale agreement. The actual proceeds to be received by the Company would have varied depending upon the settlement date, the number of shares designated for settlement on that settlement date and the method of settlement. The forward equity sale agreement was accounted for as an equity instrument and was recorded at a fair value of $0 at inception. The fair value was not adjusted as the Company continued to meet the accounting requirements for equity instruments.

On August 9, 2021, the Company completely settled forward equity sale agreements by physical share settlement. The Company issued 6,700,000 shares and received cash proceeds of $299,739 at a forward price of $44.74 per share. Pursuant to the agreement, the forward price was computed based upon the initial forward price of $46.00 per share, adjusted for a floating interest rate factor equal to a specified daily rate less a spread and scheduled dividends during the term of the agreement. The Company used the proceeds received upon settlement of the forward equity sale agreement to fund general corporate purposes, including for water and wastewater utility acquisitions, working capital and capital expenditures. There are no remaining shares subject to the forward equity sale agreement.

Private Placement

On March 29, 2019, the Company entered into a Stock Purchase Agreement (the "Stock Purchase Agreement") with Canada Pension Plan Investment Board (the "Investor"), pursuant to which the Company agreed to issue and sell to the Investor in a private placement (the "Private Placement") 21,661,095 newly issued shares of common stock, par value $0.50 per share (the "Common Stock"). On March 16, 2020, in connection with the closing of the Peoples Gas Acquisition, the Company closed on the Private Placement and received gross proceeds of $749,907, less expenses of $20,606. In June 2021, the Company filed a registration statement on Form S-3 ASR registering the Private Placement shares for resale.

The shares issued and sold to the Investor pursuant to the Private Placement were to be priced at the lower of (1) $34.62, which represents a 4.5% discount to the trailing 20 consecutive trading day volume weighted average price of the Common Stock ending on, and including, March 28, 2019, and (2) the volume weighted average price per share in the Company' subsequent public offering of Common Stock to fund a portion of the Peoples Gas Acquisition. Based on the common stock offering noted below, the Private Placement was priced at $34.62 per share.

The Stock Purchase Agreement contains customary representations, warranties and covenants of the Company and the Investor, and the parties have agreed to indemnify each other for losses related to breaches of their respective representations and warranties. At the closing of the Private Placement, the Company reimbursed the Investor for reasonable out-of-pocket diligence expenses of $4,000.

Common Stock / Tangible Equity Unit Issuances

On April 23, 2019, the Company issued $1,293,750, less expenses of $30,651, of its common stock and $690,000, less expenses of $16,358, of its tangible equity units (the "Units"), with a stated amount of $50 per unit. These issuances were part of the financing of the Peoples Gas Acquisition. The common stock was issued at $34.62 per share and thus the Private Placement noted above was priced at $34.62 per share. The Company recorded the issuance of the purchase contract portion of the Units as additional paid-in-capital of $570,919, less allocable issuance costs of $13,530, in our financial statements. The Company recorded the amortizing notes portion of the Units of $119,081 as long-term debt and recorded allocable issuance costs of $2,828 as debt issuance costs.

Each Unit consisted of a prepaid stock purchase contract and an amortizing note, each issued by the Company. The amortizing notes had an initial principal amount of $8.62909, or $119,081 in aggregate, and yielded interest at a rate of 3.00% per year, and paid equal quarterly cash installments of $0.75000 per amortizing note (except for the July 30, 2019 installment payment, which was $0.80833 per amortizing note), that constituted a payment of interest and a partial repayment of principal. This cash payment in the aggregate was equivalent to 6.00% per year with respect to each $50 stated amount of the Units. The amortizing notes represented unsecured senior obligations of the Company.

Certain holders of the tangible equity units had early settled their prepaid stock purchase contracts prior to the due date, and, in exchange, the Company issued shares of its common stock. During 2022, 981,919 stock purchase contracts were early settled by the holders of the contracts prior to the mandatory settlement date, resulting in the issuance of 1,166,107 shares of the Company's common stock. On May 2, 2022, the remaining 6,621,315 stock purchase contracts were each mandatorily settled for 1.18758 shares of the Company's common stock, and in the aggregate the Company issued 7,863,354 shares of its common stock. Additionally, the final quarterly installment payment was made, which resulted in the complete pay-off of the amortizing notes.

At December 31, 2022, the Company had 1,770,819 shares of authorized but unissued Series Preferred Stock, $1.00 par value.

In April 2021, the Company filed a universal shelf registration, through a filing with the Securities and Exchange Commission ("SEC"), to allow for the potential future offer and sale by the Company, from time to time, in one or more

public offerings, of an indeterminate amount of our common stock, preferred stock, debt securities and other securities specified therein at indeterminate prices.

The Company has an acquisition shelf registration statement on file with the SEC which permits the offering, from time to time, of an aggregate of $500,000 in shares of common stock and shares of preferred stock in connection with acquisitions. The balance remaining available for use under the acquisition shelf registration as of December 31, 2022 is $487,155.

The form and terms of any securities issued under the universal shelf registration statement and the acquisition shelf registration statement will be determined at the time of issuance.

The Company has a Dividend Reinvestment and Direct Stock Purchase Plan ("Plan") that allows reinvested dividends to be used to purchase shares of common stock at a five percent discount from the current market value. Under the direct stock purchase program, shares are issued throughout the year. The shares issued under the Plan are either shares purchased by the Company's transfer agent in the open-market or original issue shares. In 2022, 2021 and 2020, the Company sold 368,278, 374,824 and 388,978 original issue shares of common stock through the dividend reinvestment portion of the Plan, for net proceeds of $16,619, $16,799 and $16,522, respectively.

The Company recorded a regulatory asset for its underfunded status of its pension and other post-retirement benefit plans that would otherwise be charged to other comprehensive income, as it anticipates recovery of its costs through customer rates.

Note 14 – *Net Income per Common Share and Equity per Common Share*

Basic net income per share is based on the weighted average number of common shares outstanding and the weighted average minimum number of shares issued upon settlement of the stock purchase contracts issued under the tangible equity units. Diluted net income per share is based on the weighted average number of common shares outstanding and potentially dilutive shares. The dilutive effect of employee stock-based compensation and shares issuable under the forward equity sale agreement (from the date the Company entered into the forward equity sale agreement to the settlement date) are included in the computation of diluted net income per common share. The dilutive effect of stock-based compensation and shares issuable under the forward equity sale agreement are calculated by using the treasury stock method and expected proceeds upon exercise or issuance of the stock-based compensation and settlement of the forward equity sale agreement. The treasury stock method assumes that the proceeds from stock-based compensation and settlement of the forward equity sale agreement are used to purchase the Company's common stock at the average market price during the period. The following table summarizes the shares, in thousands, used in computing basic and diluted net income per share:

	Years ended December 31,		
	2022	2021	2020
Average common shares outstanding during the period for basic computation	262,246	257,487	249,768
Effect of dilutive securities:			
Forward equity sale agreement	-	189	-
Issuance of common stock from private placement	-	-	4,438
Tangible equity units	-	-	-
Employee stock-based compensation	622	504	423
Average common shares outstanding during the period for diluted computation	262,868	258,180	254,629

For the year ended December 31, 2020, the average common shares outstanding during the period for diluted computation reflects the impact of the issuance of common stock from the March 16, 2020 private placement as if the shares were issued on January 1, 2020.

The number of outstanding employee stock options that were not included in the diluted earnings per share calculation because the effect would have been anti-dilutive was 77,506 for the year ended December 31, 2022. For the years ended December 31, 2021 and 2020, all of the Company's employee stock options were included in the calculation of diluted net income per share as the calculated cost to exercise the stock options was less than the average market price of the Company's common stock during these periods. Additionally, the dilutive effect of performance share units and restricted share units granted are included in the Company's calculation of diluted net income per share.

On May 2, 2022, all of the remaining stock purchase contracts under the tangible equity units were mandatorily settled. For the year ended December 31, 2022, the weighted average impact of 2,932,010 shares were included in the basic computation of the average common shares outstanding based on the number of shares that were issued upon settlement of the stock purchase contracts under the tangible equity units. For the years ended December 31, 2021 and 2020, the minimum settlement amount of the stock purchase contracts under the tangible equity units of 9,041,687 and 9,370,646 shares, respectively, were considered outstanding for the basic computation of the average common shares outstanding.

Equity per common share was $20.39 and $20.50 at December 31, 2022 and 2021, respectively. These amounts were computed by dividing Essential Utilities stockholders' equity by the number of shares of common stock outstanding at the end of each year.

Note 15 – *Employee Stock and Incentive Plan*

Under the Company's Amended and Restated Equity Compensation Plan, (the "Plan") approved by the Company's shareholders on May 2, 2019, to replace the 2004 Equity Compensation Plan, stock options, stock units, stock awards, stock appreciation rights, dividend equivalents, and other stock-based awards may be granted to employees, non-employee directors, and consultants and advisors. The Plan authorizes 6,250,000 shares for issuance under the plan. A maximum of 3,125,000 shares under the Plan may be issued pursuant to stock award, stock units and other stock-based awards, subject to adjustment as provided in the Plan. During any calendar year, no individual may be granted (i) stock options and stock appreciation rights under the Plan for more than 500,000 shares of common stock in the aggregate or (ii) stock awards, stock units or other stock-based awards under the Plan for more than 500,000 shares of Company stock in the aggregate, subject to adjustment as provided in the Plan. Awards to employees and consultants under the Plan are made by a committee of the Board of Directors, except that with respect to awards to the Chief Executive Officer, the committee recommends those awards for approval by the non-employee directors of the Board of Directors. In the case of awards to non-employee directors, the Board of Directors makes such awards. At December 31, 2022, 1,754,295 shares were still available for issuance under the Plan. No further grants may be made under the Company's 2004 Equity Compensation Plan.

Performance Share Units – During 2022, 2021 and 2020, the Company granted performance share units. A performance share unit ("PSU") represents the right to receive a share of the Company's common stock if specified performance goals are met over the three year performance period specified in the grant, subject to exceptions through the respective vesting periods, which is generally three years. Each grantee is granted a target award of PSUs, and may earn between 0% and 200% of the target amount depending on the Company's performance against the performance goals.

The performance goals of the 2022, 2021 and 2020 PSU grants consisted of the following metrics:

Metric 1 – Company's total shareholder return ("TSR") compared to the TSR for a specific peer group of investor-owned utilities (a market-based condition)	38.46%
Metric 2 – Achievement of a targeted cumulative level of rate base growth as a result of acquisitions (a performance-based condition)	30.77%
Metric 3 – Achievement of targets for maintaining consolidated operations and maintenance expenses over the three year measurement period (a performance-based condition)	30.77%

The following table provides the compensation expense and income tax benefit for PSUs:

	Years ended December 31,		
	2022	2021	2020
Stock-based compensation within operations and maintenance expense	$ 7,950	$ 7,150	$ 3,630
Income tax benefit	1,997	2,038	957

The following table summarizes nonvested PSU transactions for the year ended December 31, 2022:

	Number of Share Units	Weighted Average Fair Value
Nonvested share units at beginning of period	355,384	$ 42.19
Granted	161,968	42.33
Performance criteria adjustment	100,227	46.21
Forfeited	(61,117)	43.89
Nonvested share units at end of period	556,462	42.77

A portion of the fair value of PSUs was estimated at the grant date based on the probability of satisfying the market-based conditions associated with the PSUs using the Monte Carlo valuation method, which assesses the probabilities of various outcomes of market conditions. The other portion of the fair value of the PSUs associated with performance-based conditions was based on the fair market value of the Company's stock at the grant date, regardless of whether the market-based condition is satisfied. The fair value of each PSU grant is amortized into compensation expense on a straight-line basis over their respective vesting periods, generally 36 months. The accrual of compensation costs is based on an estimate of the final expected value of the award and is adjusted as required for the portion based on the performance-based condition. The Company assumes that forfeitures will be minimal, and recognizes forfeitures as they occur, which results in a reduction in compensation expense. As the payout of the PSUs includes dividend equivalents, no separate dividend yield assumption is required in calculating the fair value of the PSUs. The recording of compensation expense for PSUs has no impact on net cash flows. The following table provides the assumptions used in the pricing model for the grant, the resulting grant date fair value of PSUs, and the intrinsic value and fair value of PSUs that vested during the year:

	Years ended December 31,		
	2022	2021	2020
Expected term (years)	3.0	3.0	3.0
Risk-free interest rate	1.75%	0.24%	0.66%
Expected volatility	31.9%	32.1%	24.2%
Weighted average fair value of PSUs granted	$ 42.33	$ 43.18	$ 55.25
Intrinsic value of vested PSUs	$ -	$ 6,050	$ 9,030
Fair value of vested PSUs	$ -	$ 5,321	$ 5,215

As of December 31, 2022, $9,752 of unrecognized compensation costs related to PSUs is expected to be recognized over a weighted average period of approximately 1.79 years. The aggregate intrinsic value of PSUs as of December 31, 2022 was $17,594. The aggregate intrinsic value of PSUs is based on the number of nonvested share units and the market value of the Company's common stock as of the period end date.

Restricted Stock Units – A restricted stock unit ("RSU") represents the right to receive a share of the Company's common stock and is valued based on the fair market value of the Company's stock on the date of grant. RSUs are eligible to be earned at the end of a specified restricted period, generally three years, beginning on the date of grant. In some cases, the right to receive the shares is subject to specific performance goals established at the time the grant is made. The Company assumes that forfeitures will be minimal, and recognizes forfeitures as they occur, which results in a reduction in compensation expense. As the payout of the RSUs includes dividend equivalents, no separate dividend yield assumption is required in calculating the fair value of the RSUs. The following table provides the compensation expense and income tax benefit for RSUs:

	Years ended December 31,		
	2022	2021	2020
Stock-based compensation within operations and maintenance expense	$ 2,927	$ 3,360	$ 2,180
Income tax benefit	736	953	585

The following table summarizes nonvested RSU transactions for the year ended December 31, 2022:

	Number of Stock Units	Weighted Average Fair Value
Nonvested stock units at beginning of period	193,687	$ 43.76
Granted	72,092	44.74
Stock units vested and issued	(65,839)	38.42
Forfeited	(19,634)	45.30
Nonvested stock units at end of period	180,306	45.94

The following table summarizes the value of RSUs:

	Years ended December 31,		
	2022	2021	2020
Weighted average fair value of RSUs granted	$ 44.74	$ 44.44	$ 49.19
Intrinsic value of vested RSUs	3,090	2,108	2,130
Fair value of vested RSUs	2,483	1,726	1,203

As of December 31, 2022, $3,246 of unrecognized compensation costs related to RSUs is expected to be recognized over a weighted average period of approximately 1.7 years. The aggregate intrinsic value of RSUs as of December 31, 2022 was $8,606. The aggregate intrinsic value of RSUs is based on the number of nonvested stock units and the market value of the Company's common stock as of the period end date.

Stock Options – A stock option represents the option to purchase a number of shares of common stock of the Company as specified in the stock option grant agreement at the exercise price per share as determined by the closing market price of our common stock on the grant date. Stock options are exercisable in installments of 33% annually, starting one year from the grant date and expire ten years from the grant date. The vesting of stock options granted in 2022 and 2019 are subject to the achievement of the following performance goal: the Company achieves at least an adjusted return on equity equal to 150 basis points below the return on equity granted by the Pennsylvania Public Utility Commission during the Company's Pennsylvania subsidiary's last rate proceeding. The adjusted return on equity equals net income, excluding net income or loss from acquisitions which have not yet been incorporated into a rate application as of the last year end, divided by equity which excludes equity applicable to acquisitions which are not yet incorporated in a rate application during the award period.

The Company did not grant stock options for the years ended December 31, 2021 and 2020. The fair value of each stock option is amortized into compensation expense using the graded vesting method, which results in the recognition of compensation costs over the requisite service period for each separately vesting tranche of the stock options as though the stock options were, in substance, multiple stock option grants. The following table provides compensation expense and income tax benefit for stock options:

	Years ended December 31,		
	2022	2021	2020
Stock-based compensation within operations and maintenance expenses	$ 451	$ 480	$ 1,322
Income tax benefit	140	136	374

Options under the plans were issued at the closing market price of the stock on the day of the grant. The fair value of options was estimated at the grant date using the Black-Scholes option-pricing model, which relies on assumptions that require management's judgment. The following table provides the assumptions used in the pricing model for grants and the resulting grant date fair value of stock options granted in the period reported:

	2022
Expected term (years)	5.48
Risk-free interest rate	1.92%
Expected volatility	26.5%
Dividend yield	2.37%
Grant date fair value per option	$ 9.34

Historical information was the principal basis for the selection of the expected term and dividend yield. The expected volatility is based on a weighted-average combination of historical and implied volatilities over a time period that approximates the expected term of the option. The risk-free interest rate was selected based upon the U.S. Treasury yield curve in effect at the time of grant for the expected term of the option. The Company assumes that forfeitures will be minimal, and recognizes forfeitures as they occur, which results in a reduction in compensation expense.

The following table summarizes stock option transactions for the year ended December 31, 2022:

	Shares	Weighted Average Exercise Price	Weighted Average Remaining Life (years)	Aggregate Intrinsic Value
Outstanding, beginning of year	813,492	35.37		
Granted	85,527	45.19		
Forfeited	(9,149)	44.32		
Expired / Cancelled	(125)	35.94		
Exercised	(69,684)	35.52		
Outstanding at end of year	820,061	$ 36.29	6.2	$ 9,383
Exercisable at end of year	745,000	$ 35.39	5.9	$ 9,191

The intrinsic value of stock options is the amount by which the market price of the stock on a given date, such as at the end of the period or on the day of exercise, exceeded the closing market price of stock on the date of grant. The following table summarizes the intrinsic value of stock options exercised and the fair value of stock options which vested:

	Years ended December 31,		
	2022	2021	2020
Intrinsic value of options exercised	$ 960	$ 1,709	$ 1,849
Fair value of options vested	1,203	1,485	1,673

The following table summarizes information about the options outstanding and options exercisable as of December 31, 2022:

	Options Outstanding			Options Exercisable	
	Shares	Weighted Average Remaining Life (years)	Weighted Average Exercise Price	Shares	Weighted Average Exercise Price
Range of prices:					
$30.00 - 33.99	54,467	4.1	$ 30.47	54,467	$ 30.47
$34.00 - 34.99	90,194	5.2	34.51	90,194	34.51
$35.00 - 35.99	597,894	6.2	35.93	597,894	35.93
$36.00 and above	77,506	9.1	45.17	2,445	45.19
	820,061	6.2	$ 36.29	745,000	$ 35.39

As of December 31, 2022, there was $322 of total unrecognized compensation costs related to nonvested stock options granted under the plans. The cost is expected to be recognized over a weighted average period of approximately 1.5 years.

Restricted Stock – Restricted stock awards provide the grantee with the rights of a shareholder, including the right to receive dividends and to vote such shares, but not the right to sell or otherwise transfer the shares during the restriction period. Restricted stock awards result in compensation expense that is equal to the fair market value of the stock on the date of the grant and is amortized ratably over the restriction period. The Company expects forfeitures of restricted stock to be de minimis.

The following table provides the compensation cost and income tax benefit for stock-based compensation related to restricted stock:

	Years ended December 31,		
	2022	2021	2020
Stock-based compensation within operations and maintenance expense	$ 50	$ 130	$ 333
Income tax benefit	15	37	96

The following table summarizes restricted stock transactions for the year ended December 31, 2022:

	Number of Shares	Weighted Average Fair Value
Nonvested shares at beginning of period	1,068	$ 46.83
Granted	1,170	42.75
Vested	(1,068)	(46.83)
Nonvested shares at end of period	1,170	$ 42.75

Stock Awards – Stock awards represent the issuance of the Company's common stock, without restriction. Stock awards are granted to the Company's non-employee directors. The issuance of stock awards results in compensation expense which is equal to the fair market value of the stock on the grant date, and is expensed immediately upon grant. The following table provides compensation cost and income tax benefit for stock-based compensation related to stock awards:

	Years ended December 31,		
	2022	2021	2020
Stock-based compensation within operations and maintenance expense	$ 715	$ 700	$ 695
Income tax benefit	207	202	201

The following table summarizes the value of stock awards:

	Years ended December 31,		
	2022	2021	2020
Intrinsic and fair value of stock awards vested	$ 715	$ 700	$ 695
Weighted average fair value of stock awards granted	46.44	47.46	41.97

The following table summarizes stock award transactions for year ended December 31, 2022:

	Number of Stock Awards	Weighted Average Fair Value
Nonvested stock awards at beginning of period	-	$ -
Granted	15,397	46.44
Vested	(15,397)	46.44
Nonvested stock awards at end of period	-	-

Note 16 – *Pension Plans and Other Post-retirement Benefits*

The Company maintains a qualified, defined benefit pension plan that covers its full-time employees who were hired prior to the date their respective pension plan was closed to new participants. Retirement benefits under the plan are generally based on the employee's total years of service and compensation during the last five years of employment. The Company's policy is to fund the plan annually at a level which is deductible for income tax purposes and which provides assets sufficient to meet its pension obligations over time. To offset some limitations imposed by the Internal Revenue Code with respect to payments under qualified plans, the Company has a non-qualified Supplemental Pension Benefit Plan for Salaried Employees in order to prevent some employees from being penalized by these limitations, and to provide certain retirement benefits based on employee's years of service and compensation. The net pension costs and obligations of the qualified and non-qualified plans are included in the tables which follow. Employees hired after their respective pension plan was closed, may participate in a defined contribution plan that provides a Company matching contribution on amounts contributed by participants and an annual profit-sharing contribution based upon a percentage of the eligible participants' compensation.

The Company's qualified defined benefit pension plan has a permanent lump sum option to the form of benefit payments offered to participants upon retirement or termination. The plan paid $17,757 and $11,069 to participants who elected this option during 2022 and 2021, respectively. During 2022, we made lump-sum pension benefit distributions exceeding the cumulative amount of service and interest cost components of the net periodic pension cost for the year, which is the settlement accounting threshold. The settlement loss of $3,300 was recorded as a regulatory asset, as it is probable of recovery in future rates, and will be amortized into pension benefit costs. A settlement loss is the recognition of unrecognized pension benefit costs that would have been incurred in subsequent periods.

In addition to providing pension benefits, the Company offers post-retirement benefits other than pensions to employees retiring with a minimum level of service and hired before their respective plan closed to new participants. These benefits include continuation of medical and prescription drug benefits, or a cash contribution toward such benefits, for eligible retirees and life insurance benefits for eligible retirees. The Company funds these benefits through various trust accounts. The benefits of retired officers and other eligible retirees are paid by the Company and not from plan assets due to limitations imposed by the Internal Revenue Code.

The following benefit payments, which reflect expected future service, as appropriate, are expected to be paid in the years indicated:

	Pension Benefits	Other Post-retirement Benefits
Years:		
2023	$ 27,351	$ 5,498
2024	27,154	5,464
2025	27,723	5,636
2026	27,497	5,965
2027	29,007	6,252
2028-2032	129,413	32,750

ESSENTIAL UTILITIES, INC. AND SUBSIDIARIES
Notes to Consolidated Financial Statements (continued)
(In thousands of dollars, except per share amounts)

The changes in the benefit obligation and fair value of plan assets, the funded status of the plans and the assumptions used in the measurement of the company's benefit obligation are as follows:

	Pension Benefits		Other Post-retirement Benefits	
	2022	2021	2022	2021
Change in benefit obligation:				
Benefit obligation at January 1,	$ 452,947	$ 486,219	$ 114,651	$ 125,375
Service cost	2,587	3,503	1,911	2,793
Interest cost	13,806	13,018	3,369	3,358
Actuarial loss/(gain)	(105,107)	(17,378)	(31,995)	(12,001)
Plan participants' contributions	-	-	145	36
Benefits paid	(19,339)	(32,415)	(4,580)	(4,910)
Plan amendments	2,121	-	-	-
Participants' directed transfer of benefit to other plans	(4,568)	-	-	-
Settlements	(17,757)	-	-	-
Benefit obligation at December 31,	324,690	452,947	83,501	114,651
Change in plan assets:				
Fair value of plan assets at January 1,	433,121	426,801	107,308	98,995
Actual return on plan assets	(83,297)	23,901	(19,589)	12,484
Employer contributions	20,390	14,834	1,636	598
Participants' contributions	-	-	145	36
Benefits paid	(19,281)	(32,415)	(3,506)	(4,805)
Settlements	(17,757)	-	-	-
Fair value of plan assets at December 31,	333,176	433,121	85,994	107,308
Funded status of plan:				
Net asset / (liability) recognized at December 31,	$ 8,486	$ (19,826)	$ 2,493	$ (7,343)

The following table provides the net liability recognized on the consolidated balance sheets at December 31,:

	Pension Benefits		Other Post-retirement Benefits	
	2022	2021	2022	2021
Non-current asset	$ 24,389	$ 2,474	$ 19,438	$ 23,504
Current liability	(761)	(1,144)	(843)	(1,777)
Noncurrent liability	(15,142)	(21,156)	(16,102)	(29,070)
Net asset / (liability) recognized	$ 8,486	$ (19,826)	$ 2,493	$ (7,343)

ESSENTIAL UTILITIES, INC. AND SUBSIDIARIES
Notes to Consolidated Financial Statements (continued)
(In thousands of dollars, except per share amounts)

The following table provides selected information about plans with accumulated benefit obligation and projected benefit obligation in excess of plan assets:

	December 31, 2022		December 31, 2021	
	Pension Benefits	Other Post-retirement Benefits	Pension Benefits	Other Post-retirement Benefits
Selected information for plans with projected benefit obligation in excess of plan assets:				
Projected benefit obligation	$ 16,041	$ N/A	$ 23,601	$ N/A
Fair value of plan assets	-	N/A	-	N/A
Selected information for plans with accumulated benefit obligation in excess of plan assets:				
Accumulated benefit obligation	$ 12,126	$ 29,009	$ 17,129	$ 42,463
Fair value of plan assets	-	12,064	-	11,616

The following table provides the components of net periodic benefit costs for the years ended December 31,:

	Pension Benefits			Other Post-retirement Benefits		
	2022	2021	2020	2022	2021	2020
Service cost	$ 2,587	$ 3,503	$ 3,775	$ 1,911	$ 2,793	$ 2,276
Interest cost	13,806	13,018	13,710	3,369	3,358	3,687
Expected return on plan assets	(22,004)	(23,165)	(21,249)	(4,502)	(4,155)	(4,079)
Amortization of prior service cost (credit)	536	559	591	-	(432)	(464)
Amortization of actuarial loss (gain)	2,043	2,907	7,967	(1,336)	219	622
Net periodic benefit cost (credit)	$ (3,032)	$ (3,178)	$ 4,794	$ (558)	$ 1,783	$ 2,042

The Company records the underfunded/overfunded status of its pension and other post-retirement benefit plans on its consolidated balance sheets and records a regulatory asset/liability for these costs that would otherwise be charged to stockholders' equity, as the Company anticipates recoverability of the costs through customer rates to be probable. Changes in the plans' funded status will affect the assets and liabilities recorded on the balance sheet. Due to the Company's regulatory treatment, the recognition of the funded status is recorded as a regulatory asset pursuant to the FASB's accounting guidance for regulated operations.

The following table provides the amounts recognized in regulatory assets and regulatory liabilities that have not been recognized as components of net periodic benefit cost as of December 31:

	Pension Benefits		Other Post-retirement Benefits	
	2022	2021	2022	2021
Net actuarial loss (gain)	$ 56,737	$ 64,247	$ (19,894)	$ (16,323)
Prior service cost	2,550	965	-	-
Total recognized in regulatory assets	$ 59,287	$ 65,212	$ (19,894)	$ (16,323)

ESSENTIAL UTILITIES, INC. AND SUBSIDIARIES
Notes to Consolidated Financial Statements (continued)
(In thousands of dollars, except per share amounts)

Accounting for pensions and other post-retirement benefits requires an extensive use of assumptions about the discount rate, expected return on plan assets, the rate of future compensation increases received by the Company's employees, mortality, turnover and medical costs. Each assumption is reviewed annually with assistance from the Company's actuarial consultant who provides guidance in establishing the assumptions. The assumptions are selected to represent the average expected experience over time and may differ in any one year from actual experience due to changes in capital markets and the overall economy. These differences will impact the amount of pension and other post-retirement benefit expense that the Company recognizes.

The significant assumptions related to the Company's benefit obligations are as follows:

	Pension Benefits		Other Post-retirement Benefits	
	2022	2021	2022	2021
Weighted Average Assumptions Used to Determine Benefit Obligations as of December 31,				
Discount rate	5.51%	2.91%	5.45%	2.96%
Rate of compensation increase	3.0-4.0%	3.0-4.0%	n/a	n/a
Assumed Health Care Cost Trend Rates Used to Determine Benefit Obligations as of December 31,				
Health care cost trend rate	n/a	n/a	6.50%	6.25%
Rate to which the cost trend is assumed to decline (the ultimate trend rate)	n/a	n/a	5.0%	5.0%
Year that the rate reaches the ultimate trend rate	n/a	n/a	2029	2027

n/a – Assumption is not applicable.

The significant assumptions related to the Company's net periodic benefit costs are as follows:

	Pension Benefits			Other Post-retirement Benefits		
	2022	2021	2020	2022	2021	2020
Weighted Average Assumptions Used to Determine Net Periodic Benefit Costs for Years Ended December 31,						
Discount rate	2.91%	2.57%	3.35%	2.96%	2.68%	3.42%
Expected return on plan assets	5.40%	5.60%	6.00%	3.4%-5.4%	5.60%	6.00%
Rate of compensation increase	3.0-4.0%	3.0-4.0%	3.0-4.0%	n/a	n/a	n/a
Assumed Health Care Cost Trend Rates Used to Determine Net Periodic Benefit Costs for Years Ended December 31,						
Health care cost trend rate	n/a	n/a	n/a	6.25%	6.3%	6.3%
Rate to which the cost trend is assumed to decline (the ultimate trend rate)	n/a	n/a	n/a	5.0%	5.0%	5.0%
Year that the rate reaches the ultimate trend rate	n/a	n/a	n/a	2027	2025	2025

n/a – Assumption is not applicable.

** In September 2022, the Company remeasured its qualified pension plan assets and liabilities in accordance with settlement accounting rules. The discount rate used for the remeasurement and for the calculation of the net periodic benefit cost for the remainder of the year was 5.58%.*

The Company's discount rate assumption, which is utilized to calculate the present value of the projected benefit payments of our post-retirement benefits, was determined by selecting a hypothetical portfolio of high quality corporate bonds appropriate to match the projected benefit payments of the plans. The selected bond portfolio was derived from a universe of Aa-graded corporate bonds. The discount rate was then developed as the rate that equates the market value of the bonds purchased to the discounted value of the plan's benefit payments. The Company's pension expense and liability (benefit obligations) increases as the discount rate is reduced.

The Company's expected return on plan assets is determined by evaluating the asset class return expectations with its advisors as well as actual, long-term, historical results of our asset returns. The Company's market related value of plan assets is equal to the fair value of the plan's assets as of the last day of its fiscal year, and is a determinant for the expected return on plan assets which is a component of post-retirement benefits expense. The Company's pension expense increases as the expected return on plan assets decreases. For 2022, the Company used a 5.4% expected return on plan assets assumption. The Company believes its actual long-term asset allocation on average will approximate the targeted allocation. The Company's investment strategy is to earn a reasonable rate of return while maintaining risk at acceptable levels. Risk is managed through fixed income investments to manage interest rate exposures that impact the valuation of liabilities and through the diversification of investments across and within various asset categories. Investment returns are compared to a total plan benchmark constructed by applying the plan's asset allocation target weightings to passive index returns representative of the respective asset classes in which the plan invests. The Retirement and Employee Benefits Committee meets quarterly to review plan investments and management monitors investment performance quarterly through a performance report prepared by an external consulting firm.

The Company's pension plan asset allocation and the target allocation by asset class are as follows:

		Percentage of Plan Assets at December 31,	
	Target Allocation	2022	2021
Return seeking assets	50 to 70%	56%	53%
Liability hedging assets	30 to 50%	44%	47%
Total	100%	100%	100%

The fair value of the Company's pension plans' assets at December 31, 2022 by asset class are as follows:

	Level 1	Level 2	Level 3	Assets measured at NAV (a)	Total
Common stock	$ 18,037	$ -	$ -	$ -	$ 18,037
Return seeking assets:					
Global equities	-	-	-	15,163	15,163
Hedge / diversifying strategies	-	-	-	102,038	102,038
Credit	-	-	-	52,048	52,048
Liability hedging assets	-	-	-	114,220	114,220
Cash and cash equivalents	31,670	-	-	-	31,670
Total pension assets	$ 49,707	$ -	$ -	$ 283,469	$ 333,176

(a) Assets that are measured at fair value using the NAV per share practical expedient have not been classified in the fair value hierarchy.

ESSENTIAL UTILITIES, INC. AND SUBSIDIARIES
Notes to Consolidated Financial Statements (continued)
(In thousands of dollars, except per share amounts)

The fair value of the Company's pension plans' assets at December 31, 2021 by asset class are as follows:

	Level 1	Level 2	Level 3	Assets measured at NAV (a)	Total
Common stock	$ 20,290	$ -	$ -	$ -	$ 20,290
Return seeking assets:					
Global equities	-	-	-	134,394	134,394
Hedge / diversifying strategies	-	-	-	39,163	39,163
Credit	-	-	-	56,191	56,191
Liability hedging assets	-	-	-	177,574	177,574
Cash and cash equivalents	5,509	-	-	-	5,509
Total pension assets	$ 25,799	$ -	$ -	$ 407,322	$ 433,121

Equity securities include our common stock in the amounts of $18,037 or 5.4% and $20,290 or 4.7% of total pension plans' assets as of December 31, 2022 and 2021, respectively.

The asset allocation for the Company's other post-retirement benefit plans and the target allocation by asset class are as follows:

		Percentage of Plan Assets at December 31,	
	Target Allocation	2022	2021
Return seeking assets	50 to 70%	62%	68%
Liability hedging assets	30 to 50%	38%	32%
Total	100%	100%	100%

The fair value of the Company's other post-retirement benefit plans' assets at December 31, 2022 by asset class are as follows:

	Level 1	Level 2	Level 3	Assets measured at NAV (a)	Total
Return seeking assets:					
Global equities	$ 27,258	$ -	$ -	$ 16,024	$ 43,282
Real estate securities	6,386	-	-	3,311	9,697
Liability hedging assets	15,131	-	-	9,159	24,290
Cash and cash equivalents	8,725	-	-	-	8,725
Total other post-retirement assets	$ 57,500	$ -	$ -	$ 28,494	$ 85,994

(a) Assets that are measured at fair value using the NAV per share practical expedient have not been classified in the fair value hierarchy.

The fair value of the Company's other post-retirement benefit plans' assets at December 31, 2021 by asset class are as follows:

	Level 1	Level 2	Level 3	Assets measured at NAV (a)	Total
Return seeking assets:					
Global equities	$ 36,753	$ -	$ -	$ 22,544	$ 59,297
Real estate securities	9,609	-	-	4,391	14,000
Liability hedging assets	17,241	-	-	12,364	29,605
Cash and cash equivalents	4,406	-	-	-	4,406
Total other post-retirement assets	$ 68,009	$ -	$ -	$ 39,299	$ 107,308

Valuation Techniques Used to Determine Fair Value

- *Common Stocks* - Investments in common stocks are valued using unadjusted quoted prices obtained from active markets.
- *Return Seeking Assets* – Investments in return seeking assets consists of the following:
    - Global equities, which consist of common and preferred shares of stock, traded on U.S. or foreign exchanges that are valued using unadjusted quoted prices obtained from active markets, or commingled fund vehicles, consisting of such securities valued using NAV, which are not classified within the fair value hierarchy.
    - Real estate securities, which consist of securities, traded on U.S. or foreign exchanges that are valued using unadjusted quoted prices obtained from active markets, or for real estate commingle fund vehicles that are not publicly quoted, the fund administrators value the funds using the NAV per fund share, derived from the quoted prices in active markets of the underlying securities and are not classified within the fair value hierarchy.
    - Hedge / diversifying strategies, which consist of a multi-manager fund vehicle having underlying exposures that collectively seek to provide low correlation of return to equity and fixed income markets, thereby offering diversification. As a multi-manager fund investment, NAV is derived from underlying manager NAVs, which are derived from the quoted prices in active markets of the underlying securities and are not classified within the fair value hierarchy.
    - Credit, which consist of certain opportunistic, return-oriented credits which primarily include below investment grade bonds (i.e. high yield bonds), bank loans, and securitized debt. Credits are valued using the NAV per fund share, derived from either quoted prices in active markets of the underlying securities, or less active markets, or quotes of similar assets, and are not classified within the fair value hierarchy.
- *Liability Hedging Assets* – Investments in liability hedging assets consist of funds investing in high-quality fixed income securities (i.e. U.S. Treasury securities and government bonds), and for funds for which market quotations are readily available, are valued at the last reported closing price on the primary market or exchange on which they are traded. Funds for which market quotations are not readily available, are valued using the NAV per fund share, derived from the quoted prices in active markets of the underlying securities and are not classified within the fair value hierarchy.
- *Cash and Cash Equivalents* – Investments in cash and cash equivalents are comprised of both uninvested cash and money market funds. The uninvested cash is valued based on its carrying value, and the money market funds are valued utilizing the net asset value per unit obtained from published market prices.

Funding requirements for qualified defined benefit pension plans are determined by government regulations and not by accounting pronouncements. In accordance with funding rules and the Company's funding policy, during 2023 our pension contribution is expected to be $20,343.

The Company has a 401(k) savings plan, which is a defined contribution plan and covers substantially all employees. The Company makes matching contributions that are based on a percentage of an employee's contribution, subject to specific limitations, as well as, non-discretionary contributions based on eligible hourly wages for certain union employees, discretionary year-end contributions based on an employee's eligible compensation, and employer profit sharing contributions. Participants may diversify their Company matching account balances into other investments offered under the 401(k) savings plan. The Company's contributions, which are recorded as compensation expense, were $21,758, $19,569, and $15,445, for the years ended December 31, 2022, 2021, and 2020, respectively.

Note 17 –*Rate Activity*

On December 30, 2022, our water and wastewater utility operating divisions in Ohio filed an application with the Public Utilities Commission of Ohio designed to increase rates by $9,816 annually.

On September 21, 2022, our regulated water and wastewater utility operating divisions in Ohio received an order from the Public Utilities Commission of Ohio which will increase operating revenues by $5,483 annually. New rates for water and sewer service went into effect on September 21, 2022.

On June 30, 2022, the Company's regulated water and wastewater operating subsidiary in North Carolina, Aqua North Carolina, filed an application with the North Carolina Utilities Commission designed to increase rates by $18,064 in the first year of new rates being implemented, then an additional $4,303 and $4,577 in the second and third years, respectively.

On May 16, 2022, the Company's regulated water and wastewater operating subsidiary in Pennsylvania, Aqua Pennsylvania, received an order from the Pennsylvania Public Utility Commission that allowed base rate increases that would increase total annual operating revenues by $69,251. New rates went into effect on May 19, 2022. At the time the rate order was received, the rates in effect also included $35,470 in Distribution System Improvement Charges ("DSIC"), which was 7.2% above prior base rates. Consequently, the aggregate annual base rates increased by $104,721 since the last base rate increase and DSIC was reset to zero.

On January 3, 2022, the Company's natural gas operating division in Kentucky received an order from the Kentucky Public Service Commission resulting in an increase of $5,238 in annual revenues, and new rates went into effect on January 4, 2022. On June 7, 2022, an additional $260 was approved and made effective by the Commission, resulting from a rehearing requested by the operating division.

In addition to the Ohio, Pennsylvania, and Kentucky rate awards noted above, the Company's operating subsidiaries were allowed annualized rate increases of $1,378 in 2022, $3,390 in 2021, and $4,480 in 2020, represented by two, six, and five rate decisions, respectively. Annualized revenues in aggregate from all of the rate increases realized in the year of grant were approximately $51,163, $2,995, and $1,594 in 2022, 2021, and 2020, respectively.

Eight states in which the Company operates permit water and wastewater utilities to add a surcharge to their water or wastewater bills to offset the additional depreciation and capital costs related to infrastructure system replacement and rehabilitation projects completed and placed into service between base rate filings. Additionally, Pennsylvania and Kentucky allow for the use of an infrastructure rehabilitation surcharge for natural gas utility systems. The surcharge for infrastructure system replacements and rehabilitations is typically adjusted periodically based on additional qualified capital expenditures completed or anticipated in a future period, is capped as a percentage of base rates, generally at 5% to 12.75%, and is reset to zero when new base rates that reflect the costs of those additions become effective or when a utility's earnings exceed a regulatory benchmark. During 2022, the Company received approval to bill infrastructure

rehabilitation surcharges designed to increase total operating revenues on an annual basis by $7,571 in its water and wastewater utility operating divisions in Pennsylvania, North Carolina, Illinois and Virginia. The surcharge for infrastructure system replacements and rehabilitations provided revenues in 2022, 2021, and 2020 of $26,902, $33,771, and $13,039, respectively.

Note 18 – *Segment Information*

The Company has identified twelve operating segments and has two reportable segments, the Regulated Water segment and the Regulated Natural Gas segment. The Regulated Water segment is comprised of eight operating segments representing its water and wastewater regulated utility companies, which are organized by the states where the Company provides water and wastewater services. The eight water and wastewater utility operating segments are aggregated into one reportable segment, because each of these operating segments has the following similarities: economic characteristics, nature of services, production processes, customers, water distribution or wastewater collection methods, and the nature of the regulatory environment. The Regulated Natural Gas segment is comprised of one operating segment representing natural gas utility companies, acquired in the Peoples Gas Acquisition, for which the Company provides natural gas distribution services. The operating results of Peoples are included in the consolidated financial statements for the period since the completion of its acquisition on March 16, 2020.

In addition to the Company's two reportable segments, we include three of our operating segments within the Other category below. These segments are not quantitatively significant and are comprised of our non-regulated natural gas operations, Aqua Infrastructure, and Aqua Resources. Our non-regulated natural gas operations consist of utility service line protection solutions and repair services to households and the operation of gas marketing and production entities. Prior to our October 30, 2020 sale of our investment in joint venture, Aqua Infrastructure provided non-utility raw water supply services for firms in the natural gas drilling industry. Aqua Resources offers, through a third party, water and sewer service line protection solutions and repair services to households. In addition to these segments, Other is comprised of business activities not included in the reportable segments, corporate costs that have not been allocated to the Regulated Water and Regulated Natural Gas segments, and intersegment eliminations. Corporate costs include general and administrative expenses, and interest expense. The Company reports these corporate costs within Other as they relate to corporate-focused responsibilities and decisions and are not included in internal measures of segment operating performance used by the Company to measure the underlying performance of the operating segments.

The following table presents information about the Company's reportable segments:

2022	Regulated Water	Regulated Natural Gas	Other and Eliminations	Consolidated
Operating revenues	$ 1,082,972	$ 1,143,362	$ 61,698	$ 2,288,032
Operations and maintenance expense	$ 370,850	$ 239,506	$ 3,293	$ 613,649
Purchased gas	$ -	$ 551,009	$ 50,986	$ 601,995
Depreciation and amortization	$ 201,392	$ 118,955	$ 830	$ 321,177
Interest expense, net [(b)]	$ 111,938	$ 87,186	$ 35,317	$ 234,441
Allowance for funds used during construction	$ (20,950)	$ (2,715)	$ -	$ (23,665)
Provision for income taxes (benefit)	$ 47,510	$ (61,942)	$ 103	$ (14,329)
Net income (loss)	$ 314,352	$ 185,276	$ (34,391)	$ 465,237
Capital expenditures	$ 576,314	$ 479,335	$ 7,114	$ 1,062,763
Total assets	$ 8,792,633	$ 6,528,654	$ 397,820	$ 15,719,107

ESSENTIAL UTILITIES, INC. AND SUBSIDIARIES
Notes to Consolidated Financial Statements (continued)
(In thousands of dollars, except per share amounts)

2021	Regulated Water	Regulated Natural Gas	Other and Eliminations	Consolidated
Operating revenues	$ 980,203	$ 859,902	$ 38,039	$ 1,878,144
Operations and maintenance expense	$ 332,598	$ 226,194	$ (8,212)	$ 550,580
Purchased gas	$ -	$ 313,390	$ 26,872	$ 340,262
Depreciation and amortization	$ 182,074	$ 113,238	$ 2,640	$ 297,952
Interest expense, net [b]	$ 108,356	$ 75,628	$ 21,341	$ 205,325
Allowance for funds used during construction	$ (19,258)	$ (1,534)	$ -	$ (20,792)
Provision for income taxes (benefit)	$ 26,633	$ (40,013)	$ 3,768	$ (9,612)
Net income (loss)	$ 293,703	$ 148,193	$ (10,284)	$ 431,612
Capital expenditures	$ 621,595	$ 397,419	$ 1,505	$ 1,020,519
Total assets	$ 8,403,586	$ 5,960,602	$ 294,090	$ 14,658,278

2020 [a]	Regulated Water	Regulated Natural Gas	Other and Eliminations	Consolidated
Operating revenues	$ 938,540	$ 506,564	$ 17,594	$ 1,462,698
Operations and maintenance expense	$ 309,608	$ 198,383	$ 20,620	$ 528,611
Purchased gas	$ -	$ 154,103	$ 11,642	$ 165,745
Depreciation and amortization	$ 171,152	$ 84,201	$ 1,706	$ 257,059
Interest expense, net [b]	$ 101,810	$ 29,016	$ 52,246	$ 183,072
Allowance for funds used during construction	$ (11,231)	$ (1,456)	$ -	$ (12,687)
Provision for income taxes (benefit)	$ 22,481	$ (25,133)	$ (17,226)	$ (19,878)
Net income (loss)	$ 283,793	$ 56,451	$ (55,395)	$ 284,849
Capital expenditures	$ 542,199	$ 292,121	$ 1,322	$ 835,642
Total assets	$ 7,838,034	$ 5,303,507	$ 563,736	$ 13,705,277

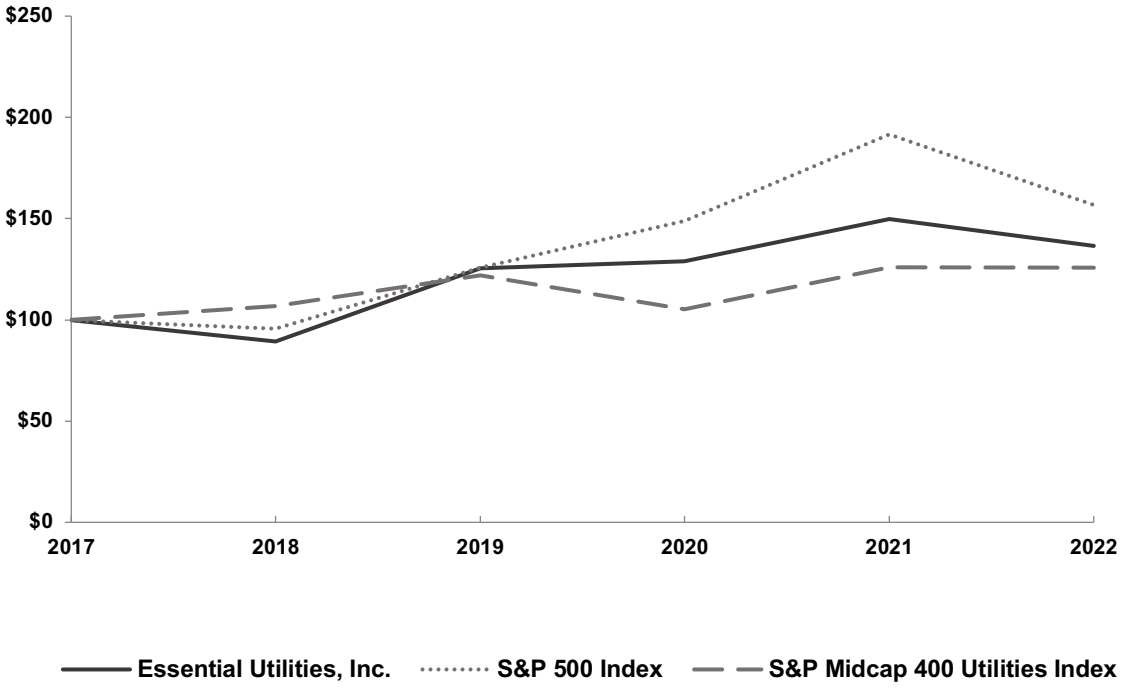
[a] Includes the operating results and capital expenditures of the Regulated Natural Gas segment for the period since the completion of the Peoples Gas Acquisition on March 16, 2020.

[b] The regulated water and regulated natural gas segments report interest expense that includes long-term debt that was pushed-down to the regulated operating subsidiaries from Essential Utilities, Inc.

The graph below matches the cumulative 5-Year total return of holders of Essential Utilities, Inc.'s common stock with the cumulative total returns of the S&P 500 Index and the S&P Midcap 400 Utilities Index. The graph assumes that the value of the investment in our common stock, in each index, and in the peer group (including reinvestment of dividends) was $100 on 12/31/2017 and tracks it through 12/31/2022.

COMPARISON OF FIVE YEAR CUMULATIVE TOTAL RETURN*

Among Essential Utilities, Inc., the S&P 500 Index,
and the S&P Midcap 400 Utilities Index



*$100 invested on 12/31/17 in stock or index, including reinvestment of dividends.
Fiscal year ending December 31.

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	Years as of December 31					
	2017	2018	2019	2020	2021	2022
Essential Utilities, Inc.	100.00	89.32	125.41	129.08	149.78	136.42
S&P 500 Index	100.00	95.62	125.72	148.85	191.58	156.89
S&P Midcap 400 Utilities Index	100.00	106.81	122.12	105.18	125.96	125.76

The stock price performance included in this graph is not necessarily indicative of future stock price performance.

Financial Reports and Investor Relations
Copies of the company's public financial reports, including annual reports and Forms 10–K and 10–Q, are available online and can be downloaded from the investor relations section of our website at Essential.co. You may also obtain these reports by writing to us at:

Investor Relations Department
Essential Utilities Inc.
762 W. Lancaster Avenue
Bryn Mawr, PA 19010-3489

Corporate Governance
We are committed to maintaining high standards of corporate governance and are in compliance with the corporate governance rules of the Securities and Exchange Commission (SEC) and the New York Stock Exchange. Copies of our key corporate governance documents, including our Corporate Governance Guidelines, Code of Ethical Business Conduct, and the charters of each committee of our Board of Directors can be obtained from the corporate governance portion of the investor relations section of our website, Essential.co. Amendments to the Code of Ethical Business, and in the event of any grant of waiver from a provision of the Code of Conduct requiring disclosure under applicable SEC rules will be disclosed on our website.

Annual Meeting
The 2023 Annual Meeting of Shareholders of Essential Utilities, Inc. will be held virtually via live webcast on Wednesday, May 3, 2023, at 8 a.m. Eastern Time, at www.virtualshareholdermeeting.com/WTRG2023.

Transfer Agent and Registrar
Computershare
P.O. Box 43006
Providence, RI 02940-3006
800.205.8314 or
www.computershare.com/investor

Independent Registered Public Accounting Firm
PricewaterhouseCoopers LLP
Two Commerce Square
Suite 1800
2001 Market Street
Philadelphia, PA 19103-7042

Stock Exchange
The Common Stock of the company is listed on the New York Stock Exchange (NYSE) and under the ticker symbol **WTRG.**

Dividend Reinvestment and Direct Stock Purchase Plan
The company's Dividend Reinvestment and Direct Stock Purchase Plan ("Plan") enables shareholders to reinvest all, or a designated portion of, dividends paid on up to 100,000 shares of Common Stock in additional shares of Common Stock at a discretionary discount from a price based on the market value of the stock. The discount between 0 and 5.0 percent on the shares purchased or issued to meet the dividend reinvestment requirement will be designated by us in our sole discretion prior to the purchase or issuance of such shares. We reserve the right to change, reduce or discontinue any discount at any time without notice. In addition, shareholders may purchase additional shares of Essential Utilities Common Stock at any time with a minimum investment of $50, up to a maximum of $250,000 annually. Individuals may become shareholders by making an initial investment of at least $500. A Plan prospectus may be obtained by calling Computershare at 800.205.8314 or by visiting www.computershare.com/investor. Please read the prospectus carefully before you invest.

Direct Deposit
With direct deposit, Essential Utilities cash dividends are deposited automatically on the dividend payment date of each quarter. Shareholders will receive confirmation of their deposit in the mail. Shareholders interested in direct deposit should call the company's transfer agent at 800.205.8314.

Delivery of voting materials to shareholders sharing an address
The SEC's rules permit the Company to deliver a Notice of Internet Availability of Proxy Materials or a single set of proxy materials to one address shared by two or more of the Company's shareholders. This is intended to reduce the printing and postage expense of delivering duplicate voting materials to our shareholders who have more than one Essential Utilities stock account. A separate Notice of Internet Availability or proxy card is included for each of these shareholders. If you received a Notice of Internet Availability you will not receive a printed copy of the proxy materials unless you request it by following the instructions in the notice for requesting printed proxy material.

How to obtain a separate set of voting materials If you are a registered shareholder who shares an address with another registered shareholder and have received only one Notice of Internet Availability of Proxy Materials or set of proxy material and wish to receive a separate copy for each shareholder in your household for the 2023 annual meeting, you may write or call us to request a separate copy of this material at no cost to you at 610.645.1021 or write us at:

Attn: Investor Relations
Essential Utilities Inc.
762 W. Lancaster Avenue
Bryn Mawr, PA, 19010

Email: investorrelations@essential.co

For future annual meetings, you may request separate voting material by calling Broadridge at 866.540.9095, or by writing to Broadridge Financial Solutions, Inc., Householding Department, 51 Mercedes Way, Edgewood, New York 11717.

Account Access
Essential Utilities shareholders may access their account by visiting www.computershare.com/investor. Shareholders may view their account, purchase additional shares, and make changes to their account. To learn more, visit www.computershare.com/investor or call 800.205.8314.

Dividends

Essential Utilities has paid dividends for 78 consecutive years. The normal Common Stock dividend dates for 2023 and the first six months of 2024 are:

Declaration Date	Ex-Dividend Date	Record Date	Payment Date
December 7, 2022	February 9, 2023	February 10, 2023	March 1, 2023
February 22, 2023	May 11, 2023	May 12, 2023	June 1, 2023
July 31, 2023	August 10, 2023	August 11, 2023	September 1,2023
October 30, 2023	November 8, 2023	November 10, 2023	December 1, 2023
January 29, 2024	February 8, 2024	February 9, 2024	March 1, 2024
April 29, 2024	May 9, 2024	May 10, 2024	June 1, 2024

To be an owner of record, and therefore eligible to receive the quarterly dividend, shares must have been purchased before the ex-dividend date. Owners of any share(s) on or after the ex-dividend date will not receive the dividend for that quarter. The previous owner – the owner of record – will receive the dividend.

Only the Board of Directors may declare dividends and set record dates. Therefore, the payment of dividends and these dates may change at the discretion of the Board.

Dividends paid on the company's Common Stock are subject to Federal and State income tax.

Lost Dividend Checks, Stock Certificates and Escheatment

Dividend checks lost by shareholders, or those that might be lost in the mail, will be replaced upon notification of the lost or missing check. All inquiries concerning lost or missing dividend checks should be made to the company's transfer agent at 800.205.8314. Shareholders should call or write the company's transfer agent to report a lost certificate. Appropriate documentation will be prepared and sent to the shareholder with instructions.

Escheatment is the act of reporting and transferring property to a state when the rightful owner has an invalid address or has not made contact or initiated a transaction during the state's designated dormancy period. Escheated assets are transferred to the state for safekeeping (and often liquidated) until the rightful owner makes a claim on the asset. To keep your shares of stock and uncashed dividends from being escheated, you must maintain contact (recommended at least once a year) with the company's transfer agent, especially if you recently changed your address, changed your marital status or are managing an estate following a death. Unclaimed property laws vary widely from state to state.

Safekeeping of Stock Certificates

Under the Direct Stock Purchase Plan, shareholders may have their stock certificates deposited with the transfer agent for safekeeping free of charge. Stock certificates and written instructions should be forwarded to:

Computershare, N.A.
P.O. BOX 43006
Providence, RI 02940-3006

Essential™
AQUA | PEOPLES

OUR MISSION:

To sustain life and improve economic prosperity by safely and reliably delivering Earth's most essential resources to our customers and communities.

OUR VALUES: INTEGRITY RESPECT EXCELLENCE

BOARD OF DIRECTORS

As of December 31, 2022



Christopher H. Franklin
Chairman, Chief Executive Officer and President
Essential Utilities, Inc.
Director since 2015



Daniel J. Hilferty
Chairman and Chief Executive Officer
Dune View Strategies
Director since 2017



Ellen T. Ruff
Former President
Duke Energy Corporation
Director since 2006



Elizabeth B. Amato
Former Executive Vice President and Chief Human Resources Officer
United Technologies Corporation
Director since 2018



Edwina Kelly
Senior Principal
Canada Pension Plan Investment Board
Director since 2021



Lee C. Stewart
Private Financial Consultant
Director since 2018



David A. Ciesinski
President, Chief Executive Officer and Director
Lancaster Colony Corporation
President, T. Marzetti Company
Director since 2021



W. Bryan Lewis
Vice President and Chief Investment Officer
United States Steel Corporation
Director since 2022



Christopher C. Womack
Chairman, President and Chief Executive Officer
Georgia Power
Director since 2019

OFFICERS

Christopher H. Franklin
Chairman, Chief Executive Officer and President

Colleen M. Arnold
President
Aqua

Michael A. Huwar
President
Peoples

Christopher P. Luning
Executive Vice President
General Counsel

Daniel J. Schuller
Executive Vice President
Chief Financial Officer

Matthew R. Rhodes
Executive Vice President Strategy and Corporate Development

Robert A. Rubin
Senior Vice President
Chief Accounting Officer

FORWARD-LOOKING STATEMENTS

This document contains forward-looking statements within the meaning of the Private Securities Litigation Reform Act of 1995, which generally include words such as "believes," "expects," "intends," "anticipates," "estimates" and similar expressions. The Company can give no assurance that any actual or future results or events discussed in these statements will be achieved. Any forward-looking statements represent its views only as of today and should not be relied upon as representing its views as of any subsequent date. Readers are cautioned that such forward-looking statements are subject to a variety of risks and uncertainties that could cause the company's actual results to differ materially from the statements contained in this release. There are important factors that could cause actual results to differ materially from those expressed or implied by such forward-looking statements including the factors discussed in our Annual Report on Form 10-K and our Quarterly Reports on Form 10-Q, which are filed with the Securities and Exchange Commission. For more information regarding risks and uncertainties associated with the Company's business, please refer to the Company's annual, quarterly and other SEC filings. The Company is not under any obligation - and expressly disclaims any such obligation — to update or alter its forward-looking statements whether as a result of new information, future events or otherwise.

Essential™
Providing natural resources for life.

Essential Utilities, Inc.
762 W. Lancaster Avenue
Bryn Mawr, PA 19010

NYSE: WTRG

877.987.2782

www.Essential.co

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The FSC oversees the responsible management of over 170 million acres of forestland in the U.S. and Canada.

Essential™
Providing natural resources for life.



Proven. Purpose. Progress.

NYSE: WTRG 2023 ANNUAL REPORT

Essential
Providing natural resources for life.

2023 YEAR IN REVIEW

Proven: OUR FOOTPRINT

9
states

5.5 million
people served

1.9 million
customer connections

3,200+
employees

Purpose: OUR IMPACT

4,700+
employee volunteer hours

$5.5M+
in charitable donations

450+
community organizations supported

Progress: OUR INVESTMENT

443
miles of pipeline replaced or retired

$1.2 billion
in infrastructure improvement

7
acquired water and wastewater systems

11,000
new customer equivalents gained

SIGNED ACQUISITION AGREEMENTS AS OF YEAR END

6
water & wastewater systems

215,000
total customer equivalents

~$380 million
total purchase price

A WORD FROM OUR CHAIRMAN & CEO



Dear Shareholder,

In March 2024, we celebrated four years as Essential Utilities after combining two companies that collectively enjoy more than 260 years of successful operations. When I reflect on what we've accomplished in that time – the success we've achieved, lessons we've learned and milestones we've reached – one thing is clear: together we are among the strongest utilities in the United States.

Four years ago, our premise was that we could put Aqua and Peoples together and create a large, regulated, underground pipe company. We believed then – and still believe today – that we could use our combined operational expertise, financial strength and regulatory credibility to continuously improve our water and natural gas infrastructure while providing a regulated and fair return for our shareholders.

Our sharp focus on operational excellence has allowed us to consistently provide high-quality service to our customers. In fact, our water utility regularly and significantly outperforms the U.S. average for water quality compliance. These are remarkable accomplishments for even the best utilities in the United States.

When we announced the combination of Aqua and Peoples in 2018, some had doubts about whether the companies could be successfully combined and operated. We had a lot to prove! Since then, we have invested $1.7 billion to improve natural gas infrastructure including the replacement or addition of nearly 1,200 miles of natural gas mains. In 2023, we invested more than $527 millon in natural gas infrastructure improvements to increase safety and reliability across the natural gas platform. These improvements also allowed us to reduce our carbon footprint by nearly 30 percent since the acquisition of Peoples by decreasing stray methane emissions.

Although natural gas was a new priority for us, we never lost focus on the water business. Since 2020, we have invested more than $2.4 billion on water projects including the replacement of more than 600 miles of water main. We are meeting the nationally recognized challenges associated with lead service line removal and PFAS contamination by addressing these issues with scientifically sound treatment and technology. As of this publication, the EPA is still writing the PFAS regulations, but we will fully comply with federal and state regulations once they are promulgated.

Another advantage to our combined company has been the ability to use the strong reputation of Peoples to grow our water utility in the Pittsburgh region. While we have no plans to acquire additional natural gas utilities, we have completed one water transaction and have several others under consideration in western Pennsylvania. Leveraging the reputation and relationship of the Peoples team has made these transactions possible.

Essential continues to build on our history of growth through acquisition, with a strategy of investing in water and wastewater systems that are struggling to meet increasingly stringent regulatory, environmental and/or cybersecurity demands. By leveraging our compliance expertise, purchasing power and operational efficiencies, we have infused needed capital and resources into the systems we own and acquire to rehabilitate the infrastructure required for reliable and safe services.

In 2023, Essential's regulated water segment acquired seven systems, collectively adding over $44.5 million in rate base and more than 11,000 new customers or equivalent dwelling units to our footprint. Additionally, we have six signed purchase agreements for additional wastewater systems in two of our existing states that are pending closing. Together these systems represent over 215,000 equivalent retail customers or equivalent dwelling units and total approximately $380 million in purchase price.

Throughout this report, we've detailed our work in 2023 to deliver on our company's mission: to sustain life and improve economic prosperity by safely and reliably delivering Earth's most essential resources to our customers and communities. I'm immensely proud of Essential Utilities' **PROVEN** track record and deep **PURPOSE** that drives the work we do every day. And – as we look ahead – we're committed to continuing to drive **PROGRESS** for our customers and the communities we serve resulting in shareholder value.

Essential's long history of operational and compliance expertise has earned us a reputation as a trusted community partner. In 2023, we were proud to lend our expertise in times of need, including stepping in to operate a troubled water system in Western Pennsylvania at the direction of the DEP, and utilizing our lab testing capabilities to support the EPA and the Greater Philadelphia region during a chemical spill in the Delaware River. Our operational capabilities have also enabled us to take proactive measures to protect our water customers against contaminants of emerging concern, including PFAS and lead.

Above all, we take our responsibility as a corporate citizen seriously. In 2023, our investment in the community included more than $5.5 million from the Essential Foundation, providing funding to organizations that create positive outcomes for the environment, address human services and food insecurity, encourage diversity and inclusion, focus on economic growth and development, support education, and protect emergency services.

We remain focused on ensuring that our employee base and procurement of goods and services reflect the complexion of the communities we serve. You can learn more about our ongoing commitments by reading our latest sustainability report at ESG.Essential.co.

When we chose the name "Essential Utilities" for our newly formed company in 2020, it was no accident. After all, the work we do every day is truly essential, and we take that responsibility seriously. The services we deliver – 24 hours a day, 365 days a year, to millions of people in homes and businesses across our footprint – are critical to sustaining life and fueling the economy.

I'm grateful to all who make this work possible: our employees, our customers and our shareholders. Together, we are well-positioned to build upon our longstanding track record of operational excellence and growth throughout 2024 and beyond. Thank you for your support and your confidence.



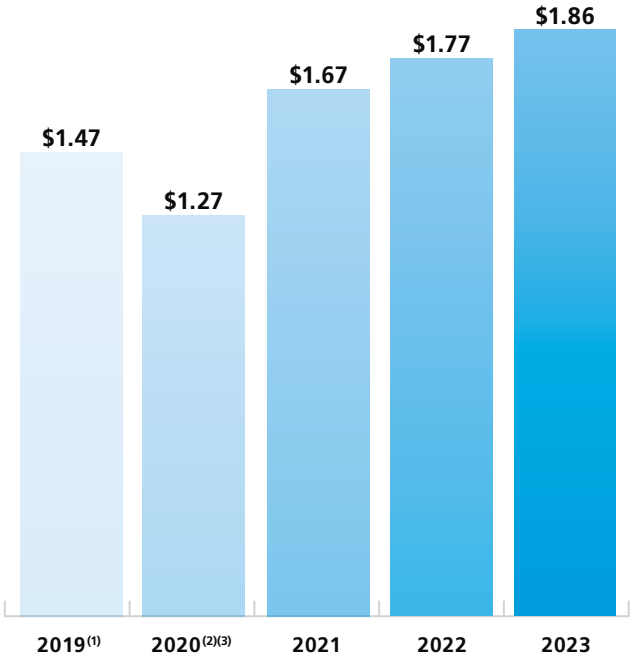
Christopher H. Franklin
Chairman and CEO,
Essential Utilities Inc.

2023 FINANCIAL HIGHLIGHTS

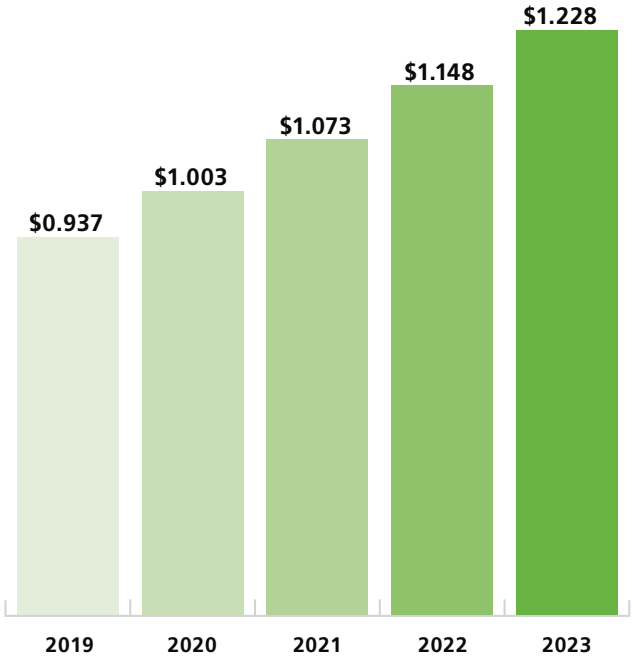
In thousands, except per-share amounts	2023	2022	% Change
Operating Revenues	$2,053,824	$2,288,032	-10.2%
Regulated Segments:			
Regulated Water Segment Revenues	$1,153,376	$1,082,972	6.5%
Regulated Natural Gas Segment Revenues	$863,759	$1,143,362	-24.5%
Operations and Maintenance Expense	$575,518	$613,649	-6.2%
Net income	$498,226	$465,237	7.1%
Capital Expenditures	$1,199,103	$1,062,763	12.8%
Diluted net income per common share	$1.86	$1.77	5.1%
Annualized dividend rate per common share (12/31)	$1.2284	$1.1480	7.0%
Total Assets	$16,841,459	$15,719,107	7.1%
Number of utility customers served (12/31)	1,857,461	1,851,586	0.3%



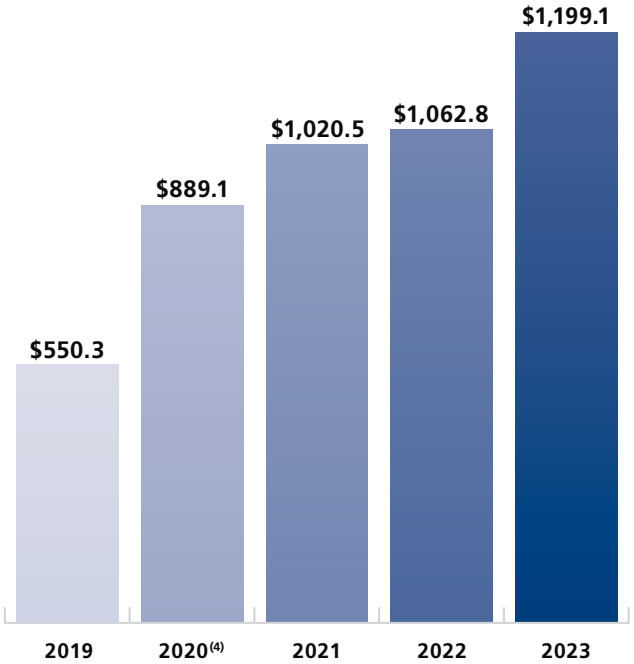
Diluted Adjusted Income per Common Share



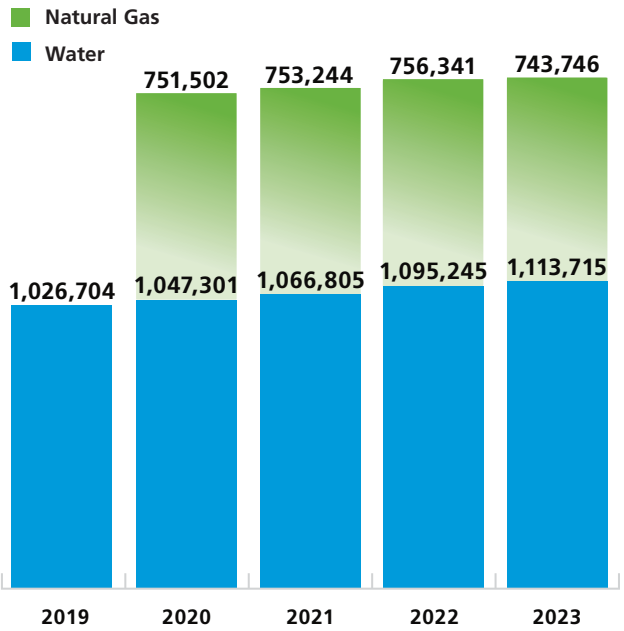
Dividends per Share (annualized)



Capital Investment (in millions of dollars)



Utility Customer Connections



(1) 2019 Net income per share was $1.04 (GAAP). 2019 adjusted for transaction costs and other items related to the Peoples transaction (Non-GAAP).
(2) 2020 Net income per share was $1.12 (GAAP). 2020 adjusted for transaction costs and other items related to the Peoples transaction (Non-GAAP).
(3) Includes Peoples' operating results as of the closing date of the Peoples acquisition on March 16, 2020.
(4) 2020 Capital investment includes $53.5 million of capital invested by Peoples prior to closing.
Please see the investor relations page of Essential.co for a reconciliation of GAAP to non-GAAP financial measures.



OPERATIONS & ENVIRONMENT

PROGRESS

Addressing Our Nation's Infrastructure

One of the greatest challenges facing the United States is the rehabilitation of our nation's crumbling infrastructure. Essential – now the largest publicly traded water and natural gas distribution company in the United States – is well positioned to play a leading role in addressing this critical need. In 2023 alone, we invested $1.2 billion into replacing 443 miles of aging water and natural gas pipeline across our footprint.

Our investment in capital improvement is a true win-win for all our stakeholders, including shareholders, customers and the environment. By leveraging our compliance expertise, purchasing power and operational efficiencies, we have infused needed capital and resources into the systems we own and acquire to rehabilitate aging infrastructure. Our capital program is the primary driver of the growth in our earnings per share. It's also critical work, ensuring that our customers continue to receive reliable and safe service by significantly decreasing the likelihood of pipeline breaks and service interruptions.

BETWEEN 2023-2025

$3 BILLION+
to be invested in US infrastructure

1,300+ MILES
of pipeline to be replaced

That's the distance traveling from New York City to Miami!



Quantifying America's Water & Wastewater Infrastructure Crisis

According to the American Society of Civil Engineer's latest **"Report Card for America's Infrastructure,"** there is an enormous gap of **$434 billion** between our country's current investment in water, wastewater and stormwater infrastructure and what is needed to improve and modernize our systems.

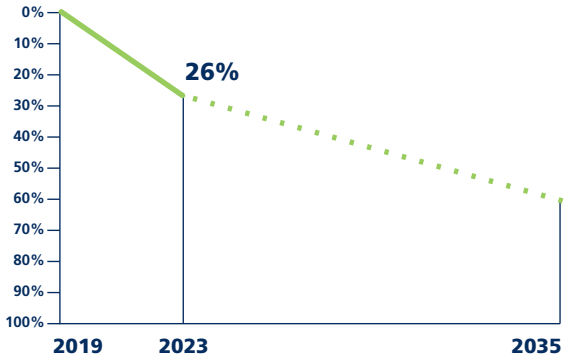


PROGRESS

Investing in Our Natural Gas Pipelines

In Pennsylvania, our gas utility is currently operating against a strategic 20-year Long Term Infrastructure Improvement Plan (LTIIP). Under the current phase of the LTIIP, **we will invest $1.5 billion to replace 871 miles of aging gas pipeline between 2021 and 2025.** Three years into this phase, we are proud to report we are more than halfway to our goal, having replaced 551 miles of pipe at an investment of $968 million.

One of the most significant LTIIP projects is a seven-year initiative to replace more than 300 miles of pipeline in the Goodwin/Tombaugh system to ensure we can safely deliver natural gas to homes and businesses, protect the environment by reducing methane, and keep energy accessible and affordable. In year four, we are proud to report we have replaced or retired from service 159 miles of pipe, or approximately 51% of the total system, and have invested $40 million, or 33% of the total target investment.



Our Reduction in Greenhouse Gas Emissions

PROVEN

Assisting a Troubled Water System

In August 2023, the residents of the Village of Reno in Sugarcreek Township, Pa. (VWC) had been under a "Do Not Consume" order by the Pennsylvania DEP due to water quality concerns for nearly one month when the Pennsylvania Public Utility Commission ordered Essential's water utility to operate the troubled water system under a receivership.

The team immediately jumped into action, working with the community to provide bottled water to impacted customers, stabilizing the VWC system to ensure customers had access to non-potable water for sanitary use, flushing the system to help remove potentially contaminated water, and hauling in clean water from a nearby Essential-owned system while also seeking out a long-term solution.

In less than three weeks, our team lifted the "Do Not Consume" order for customers. Our water utility has a long history of stepping in to operate troubled water and wastewater systems when they fall out of compliance, and we're proud to have the expertise and operational efficiencies necessary to help the customers and community served by the VWC when they needed it most.





PROVEN

Decisive Action and Collaboration During a Water Crisis

In March 2023, Essential's water utility was notified that more than 8,000 gallons of hazardous material entered the Delaware River, just downstream of our Bristol Water Treatment Plant that serves 30,000 Aqua customers. **Our operations team jumped into action and immediately shut down the intake to our Bristol water system, preventing customer exposure to the hazardous chemicals.**

With our water supply safe, our lab technicians worked around the clock, using our advanced technology to quickly test water samples from the river to support the EPA and other impacted utilities in the area. Our fast turnaround time allowed our water utility and other leaders to make real-time decisions to support the safety of the region.



PROGRESS

Taking Aggressive Action Against Forever Chemicals

PFAS, also known as "forever chemicals," is a group of toxic chemicals used for a wide range of items, from non-stick cookware to firefighter training, and it impacts more than 30% of the country's water supply.

In 2023, the EPA introduced federal rules on safe levels of PFAS in drinking water – but Essential didn't wait for that guidance to start our work. We began testing for PFAS chemicals in 2017, and in 2020, we set our own limits on PFAS in the water systems we managed to help guide our treatment response. Since then, we've been building treatment facilities and voluntarily incorporating testing into our customer water quality reports. We're working to find alternative funding sources and holding chemical companies and others responsible for PFAS accountable to offset the potential financial impact to our customers.

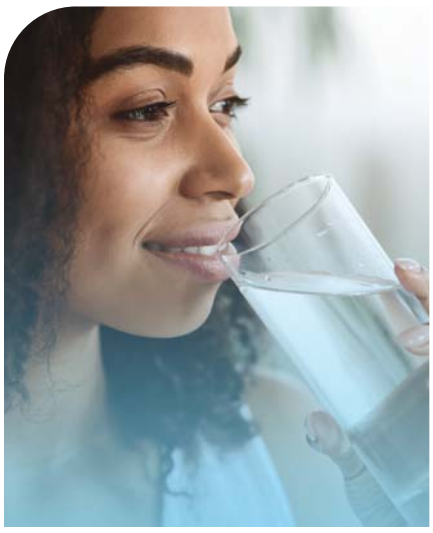
With the introduction of an EPA standard, we welcome the government to the fight against these toxins and will continue to lead the industry in meeting these standards.

PROGRESS

Reducing Potential Risks from Lead in Drinking Water

Lead contamination poses a serious threat to the safety of drinking water, in both water mains and through service lines that deliver water to customers' homes. According to the EPA, there are an estimated 9.2 million lead service lines currently serving water to properties in communities across the United States.

We routinely treat water to reduce the chance of lead and other materials leaching into the water, ensuring regular compliance. When it comes to service lines, we're inventorying all customers' water service line materials and replacing any lead service lines that we identify through our Lead Service Line Replacement Program. We've launched these programs in Pennsylvania, New Jersey, Ohio and Illinois, with plans to expand across our footprint. In New Jersey specifically, we've already replaced nearly 2,100 services and completed 84% of our service line inventory far ahead of schedule.





PURPOSE

Earning Accolades for Our Commitment to Sustainable and Ethical Business Practices

Our commitment to the environment runs deep. After all, when your business is providing safe, reliable water and natural gas, as well as managing wastewater treatment and redistribution, being a great steward of the environment is a core requirement.

Essential's recent ESG achievements include reaching ambitious company-wide greenhouse gas (GHG) emissions reduction goals against our 60% reduction goal by 2035; achieving diverse supplier and employee commitments, ensuring the company's procurement and team reflects the communities we serve; and donating more than $5.5 million to local organizations.

As a result of our commitment, we were honored to be named to **Newsweek's list of America's Most Responsible Companies** for the third consecutive year in 2024. You can learn more about Essential's commitment to the environment, our employees and our communities at ESG.Essential.co.

PURPOSE

Protecting Our Local Watersheds

As one of the nation's largest water and wastewater providers, we understand the importance of local watersheds to our ecosystem – and the critical role they play in enabling us to deliver clean and reliable water to our customers.

In 2023, our water utility was honored with the **Perkiomen Watershed Conservancy's Corporate Environmental Award** in recognition of our ongoing work to protect and preserve Pennsylvania's Perkiomen Creek and its tributaries. We recently completed a large-scale project to decommission obsolete dams from the creek and continue to work with community partners to plan future improvements, as the Perkiomen Creek feeds our water utility's Green Lane Reservoir and is a significant source for our main southeastern Pennsylvania drinking water system.

We also proudly partner with the Conservancy on the Floating Classroom science program, which combines environmental education, kayaking and lab work into one immersive educational experience for local students.





PEOPLE

Valued employees continue to grow, no matter their job title or tenure. Because our talent lives and works in the communities we serve, our employees are an extension of both our mission and our customer base – and we believe their success lies at the intersection of professional support and personal support.

PROVEN

Creating Opportunities for Talent Retention and Growth

Our employees are our greatest asset and are empowered to develop their professional skills to not only open doors for career advancement within the company but also to stay on top of industry trends. In fact, **more than 90% of Essential's employees take advantage of our talent-specific professional development offerings.**

Our talent management program starts with hiring practices that bring in candidates with potential to grow and lead, and continues with strong onboarding, employee relations and talent management programs. These programs are reviewed annually to ensure they help reach Essential's organizational goals and offer value to employees in their personal lives.

We employ a **70-20-10 approach to professional development:** 70% of development occurs in practice and on-the-job feedback, and 20% of development occurs through feedback from assessments, while 10% of new knowledge is acquired through structured learning experiences.

PROVEN

Supporting Our Employees to Create a Culture of Success

Our Employee Resource Groups (ERGs) offer employees space to be themselves and reflect on the effect of their lived experiences on the work they do, allowing them to come to the table feeling more accepted, understood and ready to work. We have several employee-created ERGs, including the Diversity and Inclusion Council; Veterans and Military Resources Committee; Pride Resource Group; Black Resource Group; Women's Resource Group; and Women in Energy Resource Group.

As Essential continues in its efforts to hire, retain and promote diverse candidates, our ERGs remain an important resource that strengthens our workforce, in turn strengthening our business. In 2023, 100% of job requisitions had a diverse candidate pool inclusive of women or people of color, and **49% of our external hires were women or people of color. Further, 37% of year-over-year transfers and promotions are filled with employees who are women or people of color.**



PROVEN:

Champion of Board Diversity

In 2023, Essential was named a "Champion of Board Diversity" for the fifth year in a row by the Forum of Executive Women. 50/50 Women on Boards also recognized Essential as a "3+ Company," a designation given to companies with at least three women on their boards.



INDUSTRY LEADERSHIP

At Essential, we're proud of our role as a leader within the utility industry, and we value the opportunity to gather with our peers to share innovations and best practices, showcase our expertise and lead important discussions about the future of the industry.

PROGRESS

Transforming Natural Gas for the Future of Clean Energy

Western Pennsylvania has long been an energy pioneer. Now, through hydrogen technology, it's poised to be at the forefront of the clean energy transition.

In 2023, Essential hosted its second H2 Summit, an annual meeting developed in response to the federal government's call for regions to be named Hydrogen Hubs. The event has helped keep Essential on the cusp of innovation by coordinating with other regional partners invested in creating a Hub in Western Pennsylvania, and leading the company to join the Appalachian Regional Clean Hydrogen Hub (ARCH2). Shortly after the summit, ARCH2 was selected as one of seven Hydrogen Hubs to receive federal funding to build out capacity and infrastructure for hydrogen production and distribution.



Essential's natural gas utility has infrastructure in place that can begin the hydrogen transition safely and economically to deliver hydrogen to millions of homes and businesses across the Western Pennsylvania region.

- At the **National Association of Water Companies' 2023 Water Summit**, Essential Utilities' CEO Christopher Franklin sat down with Joe Scarborough, cohost of MSNBC's "Morning Joe," (pictured above) to highlight Essential's commitments, key learnings and industry leadership in 2023.



- During the **American Water Works Association's Water Infrastructure Conference**, Colleen Arnold, Essential's water and wastewater utility's president, served as the keynote speaker. Other Essential speakers discussed crisis communication, water distribution model calibration, IT/IOT convergence in the utility sector and climate risks and opportunities.



- In Pittsburgh, Mike Turzai, vice president of Essential's gas utility, continued the conversation about maintaining and modernizing infrastructure as the keynote speaker for the 14th annual **Appalachia Energy Law Conference.**



CUSTOMERS & COMMUNITY

PURPOSE

Serving Our Communities Beyond Water and Gas Services

At Essential, we know that when our communities thrive, we thrive too. Just as we upgrade and replace our infrastructure to provide clean, safe, reliable resources to our customers, we seek to partner with other organizations that are as dedicated to the prosperity of the communities we serve.

In 2023, the Essential Foundation continued its extensive work to enhance the communities we serve through employee volunteerism and donations to impactful organizations that reflect our values and resonate with our employees. We donated in our focus areas of environmental initiatives, direct human services, emergency services, community economic growth, education and employee support.

By the Numbers

More than **1,000 Essential employees** volunteered more than **4,700 hours**

The Essential Foundation **donated more than $5.5 million** to **more than 450 deserving organizations** in 2023, with **$5 million going to 501c3 organizations**

Second Annual Essential Earth Day

Essential Earth Day is a month-long celebration that focuses on our commitment to the environment in April. In 2023, we held more than 30 volunteer events and educational opportunities, and donated more than $450,000 to support environmental causes during the month of April.



Fall for Food Banks

The Fall for Food Banks program partners Essential employees with local food banks through charitable donations, food collections and volunteer events. In 2023, we distributed more than $313,000 and logged more than 700 volunteer hours – doubling the volunteer commitment from 2022. This effort provided needed support for more than 25,000 people across nine states.

PURPOSE

Supporting and Educating our Customers

We believe access to water, wastewater and natural gas services is a fundamental human right. From improving the infrastructure that carries these essential services to providing our customers with resources to educate and empower them, we're committed to ensuring our services safely and reliably reach our customers by meeting them where they are.

For customers who face challenges in managing their utility expenses, we're proud of the progress we've made as a utility and a community partner to offer comprehensive Customer Assistance Programs and other financial support options. These programs give customers peace of mind and a grace period as they work to pay down their utility bills – because water and natural gas should always be available.

Through our dedication, leadership and unwavering commitment to the people we serve, Essential and our water and gas utilities received national and local recognition for our work in 2023, including **scoring #1 in J.D. Power's customer satisfaction study among midsize water utilities in the Midwest region.**





PROGRESS

Surpassing Supplier Diversity Goals

At Essential, diversity is about more than checking a box; it's ingrained in the way we do business. This extends to the organizations we choose to work with. Through our supplier diversity program, we proudly partner with locally owned businesses, which not only allows us to support economic growth in our service areas but also boost customer loyalty.

Essential is committed to increasing investments with small businesses owned by minorities, women, individuals with disabilities and veterans. In our multi-year plan announced in 2021, we vowed to increase our supplier diversity to 15% of our controllable spend. By 2022, we reached this target, and in 2023, we increased our supplier diversity to 18.1%.



2023 FINANCIAL DATA

ESSENTIAL UTILITIES, INC. AND SUBSIDIARIES
Management's Discussion and Analysis of Financial Condition and Results of Operations
(In thousands of dollars, except per share amounts)

SPECIAL NOTE REGARDING FORWARD-LOOKING STATEMENTS

Certain statements in this Annual Report (the "Annual Report") are forward-looking statements within the meaning of Section 27A of the Securities Act of 1933 and Section 21E of the Securities Exchange Act of 1934 that are made based upon, among other things, our current assumptions, expectations, plans, and beliefs concerning future events and their potential effect on us. These forward-looking statements involve risks, uncertainties and other factors, many of which are outside our control that may cause our actual results, performance or achievements to be materially different from any future results, performance or achievements expressed or implied by these forward-looking statements. In some cases you can identify forward-looking statements where statements are preceded by, followed by or include the words "believes," "expects," "estimates", "anticipates," "plans," "future," "potential," "probably," "predictions," "intends," "will," "continue," "in the event" or the negative of such terms or similar expressions.

Because forward-looking statements involve risks and uncertainties, there are important factors that could cause actual results to differ materially from those expressed or implied by these forward-looking statements, including but not limited to:

- the success in the closing of, and the profitability of future acquisitions;
- changes in general economic, business, credit and financial market conditions;
- our ability to manage the expansion of our business;
- changes in environmental conditions, including the effects of climate change;
- our ability to integrate and otherwise realize all of the anticipated benefits of businesses, technologies or services which we may acquire;
- the decisions of governmental and regulatory bodies, including decisions on regulatory filings, including rate increase requests and decisions regarding potential acquisitions;
- our ability to file rate cases on a timely basis to minimize regulatory lag;
- the impact of inflation on our business and on our customers;
- abnormal weather conditions, including those that result in water use restrictions or reduced or elevated natural gas consumption;
- the seasonality of our business;
- our ability to treat and supply water or collect and treat wastewater;
- our ability to source sufficient natural gas to meet customer demand in a timely manner;
- the continuous and reliable operation of our information technology systems, including the impact of cybersecurity attacks or other cyber-related events, and risks associated with new systems implementation or integration;
- impacts from public health threats, including on consumption, usage, supply chain, and collections.
- changes in governmental laws, regulations and policies, including those dealing with taxation, the environment, health and water quality, and public utility regulation;
- the extent to which we are able to develop and market new and improved services;
- the effect of the loss of major customers;
- our ability to retain the services of key personnel and to hire qualified personnel as we expand;
- labor disputes;
- increasing difficulties in obtaining insurance and increased cost of insurance;
- cost overruns relating to improvements to, or the expansion of, our operations;
- inflation in the costs of goods and services;
- the effect of natural gas price volatility, including the potential impact of high commodity prices on usage or rate case outcomes;
- civil disturbance or terroristic threats or acts;
- changes to the rules or our assumptions underlying our determination of what qualifies for an income tax deduction for qualifying utility asset improvements;
- changes in, or unanticipated, capital requirements;

- changes in our credit rating or the market price of our common stock;
- changes in valuation of strategic ventures;
- changes in accounting pronouncements;
- litigation and claims; and
- restrictions on our subsidiaries' ability to make dividends and other distributions.

Given these risks and uncertainties, you should not place undue reliance on any forward-looking statements. You should read this Annual Report completely and with the understanding that our actual future results, performance and achievements may be materially different from what we expect. These forward-looking statements represent assumptions, expectations, plans, and beliefs only as of the date of this Annual Report. Except for our ongoing obligations to disclose certain information under the federal securities laws, we are not obligated, and assume no obligation, to update these forward-looking statements, even though our situation may change in the future. For further information or other factors which could affect our financial results and such forward-looking statements, see Item 1A – Risk Factors in our Annual Report on Form 10-K for the fiscal year ended December 31, 2023.

OVERVIEW

The following discussion and analysis of our financial condition and results of operations should be read together with our Consolidated Financial Statements and accompanying Notes included in this Annual Report. This discussion contains forward-looking statements that are based on management's current expectations, estimates, and projections about our business, operations, and financial performance. All dollar amounts are in thousands of dollars, except per share amounts.

The Company

Essential Utilities, Inc., (Essential Utilities, the Company, we, us, or our), a Pennsylvania corporation, is the holding company for regulated utilities providing water, wastewater, or natural gas services to an estimated 5.5 million people in Pennsylvania, Ohio, Texas, Illinois, North Carolina, New Jersey, Indiana, Virginia, and Kentucky under the Aqua and Peoples brands. One of our largest operating subsidiaries, Aqua Pennsylvania, Inc. (Aqua Pennsylvania), provides water or wastewater services to approximately one-half of the total number of water or wastewater customers we serve. These customers are located in the suburban areas in counties north and west of the City of Philadelphia and in 27 other counties in Pennsylvania. Our other regulated water or wastewater utility subsidiaries provide similar services in seven additional states. Our Peoples subsidiaries provide natural gas service to approximately 744,000 customers in western Pennsylvania and Kentucky. Approximately 95% of the total number of natural gas utility customers we serve are in western Pennsylvania. Lastly, the Company's market-based activities are conducted through Aqua Resources, Inc. and certain other non-regulated subsidiaries of Peoples. Aqua Resources offers, through a third-party, water and sewer service line protection solutions and repair services to households. Other non-regulated subsidiaries of Peoples provide utility service line protection services to households and operate gas marketing and production businesses.

In December 2022, the Company signed an agreement to sell its regulated natural gas utility assets in West Virginia, which represented approximately two percent of the Company's regulated natural gas customers. The sale closed on October 1, 2023 for an estimated purchase price of $39,965, subject to working capital and other adjustments. The sale concluded the Company's regulated utility operations in West Virginia. In October 2023, the Company entered into an agreement to sell its interest in three non-utility local microgrid and distributed energy projects for $165,000. The sale was completed in January 2024. These transactions are consistent with the Company's long-term strategy of focusing on its core business and will allow the Company to prioritize the growth of its utilities in states where it has scale. The Company intends to use the proceeds from these transactions to finance its capital expenditures and water and wastewater acquisitions, in place of external funding from equity and debt issuances. See Note 3 – *Assets Held for Sale and Dispositions* in the Notes to Consolidated Financial Statements for additional information.

Recent Developments

National Primary Drinking Water Regulation

On March 14, 2023, the U.S. Environmental Protection Agency ("EPA") announced the proposed National Primary Drinking Water Regulation ("NPDWR") for the treatment of six per- and polyfluoroalkyl substances or compounds ("PFAS"), which would establish legally enforceable levels for PFAS in drinking water. It is expected that the EPA will finalize the regulation in 2024. The Company will be provided a three-year window to comply with the NPDWR, and the Safe Drinking Water Act allows for an additional potential for a two-year extension at the state level (the "Compliance Period"). We expect that the regulation, once finalized, will result in changes to or addition of certain treatment processes that will require increased capital expenditures and operating expenses. The Company performed its initial analysis of the NPDWR and estimates an investment of at least $450,000 of capital expenditures to install additional treatment facilities over the Compliance Period in order to comply with the proposed NPDWR. This figure could increase as plans for construction execution are refined or if additional sites require treatment in the future. Additionally, the Company estimates annual operating expenses of approximately five percent of the installed capital expenditures, in today's dollars, related to testing, treatment, and disposal. These are preliminary estimates and actual capital expenditures and expenses may differ based upon a variety of factors, including supply chain issues and site-by-site requirements. The Company continues to advocate for actions to hold polluters accountable and is part of the Multi-District Litigation and other legal actions against multiple PFAS manufacturers and polluters to attempt to ensure that the ultimate responsibility for the cleanup of these contaminants is attributed to the polluters and is seeking damages and other costs to address the contamination of its public water supply systems by PFAS. Capital expenditures and operating costs required as a result of water quality standards have been traditionally recognized by state utility commissions as appropriate for inclusion in establishing rates; however, we are also actively applying for grants and low interest loans, whenever possible, to reduce the overall cost to customers. The Company is also monitoring ongoing litigation and settlement activity with manufacturers of PFAS in these proceedings. For more information, see Part I, Item 3—Legal Proceedings in our Annual Report on Form 10-K for the year ended December 31, 2023.

Lead and Copper Rule Revisions and Improvements

On January 15, 2021, the EPA published the Lead and Copper Rule Revisions (LCRR) which details additional measures to better protect communities from exposure to lead in drinking water. Under the LCRR and subsequent rulings, water utilities are required to submit a lead service line inventory and a lead service line replacement plan to the respective states or agencies by October 16, 2024. We are continuing to enhance our lead service line inventory and refine our lead service line replacement plans, which we expect to complete by the deadline. On November 30, 2023, the EPA announced a proposed Lead and Copper Rule Improvements (LCRI) to further strengthen the key elements of the LCRR. The proposed LCRI includes, among others, a requirement to replace lead service lines within 10 years, lower lead action levels, changes to tap sampling protocol, and enhancements to public notification and customer communication. We are still in the process of reviewing the overall impact of the proposed LCRI. Capital expenditures and operating costs associated with compliance with any of these rule revisions will be determined once the EPA finalizes the rule.

Economic Regulation

Most of our utility operations are subject to regulation by their respective state utility commissions, which have broad administrative power and authority to regulate billing rates, determine franchise areas and conditions of service, approve acquisitions, and authorize the issuance of securities. The utility commissions also generally establish uniform systems of accounts and approve the terms of contracts with affiliates and customers, business combinations with other utility systems, and loans and other financings. The policies of the utility commissions often differ from state to state and may change over time. A small number of our operations are subject to rate regulation by county or city government. Over time, the regulatory party in a particular state may change. The profitability of our utility operations is influenced to a great extent by the timeliness and adequacy of rate allowances in the various states in which we operate. One consideration we may undertake in evaluating on which states to focus our growth and investment strategy is whether a state provides for consolidated rates, a surcharge for replacing and rehabilitating infrastructure, fair value treatment of

acquired utility systems, and other regulatory policies that promote infrastructure investment and efficiency in processing rate cases.

Rate Case Management Capability **–** The mission of the regulated utility industry is to provide quality and reliable utility service at reasonable rates to customers, while earning a fair return for shareholders. We strive to achieve the industry's mission by effective planning, efficient investments, and productive use of our resources. We maintain a rate case management capability to pursue timely and adequate returns on the capital investments that we make in improving our distribution system, treatment plants, information technology systems, and other infrastructure. This capital investment creates assets that are used and useful in providing utility service and is commonly referred to as rate base. Timely and adequate rate relief is important to our continued profitability and in providing a fair return to our shareholders; thus, providing access to capital markets to help fund these investments. In pursuing our rate case strategy, we consider the amount of net utility plant additions and replacements made since the previous rate decision, the changes in the cost of capital, changes in our capital structure, and changes in operating and other costs. Based on these assessments, our utility operations periodically file rate increase requests with their respective state utility commissions or local regulatory authorities. In general, as a regulated enterprise, our utility rates are established to provide full recovery of utility operating costs, taxes, interest on debt used to finance capital investments, and a return on equity used to finance capital investments. Our ability to recover our expenses in a timely manner and earn a return on equity employed in the business helps determine the profitability of the Company.

As of December 31, 2023, the Company's rate base is estimated to be $10,400,000, which is comprised of:

- $6,900,000 in the Regulated Water segment; and
- $3,500,000 in the Regulated Natural Gas segment.

As of December 31, 2023, the regulatory status of the Company's rate base is estimated to be as follows:

- $8,200,000 filed with respective state utility commissions or local regulatory authorities; and
- $2,200,000 not yet filed with respective state utility commissions or local regulatory authorities.

Our water and wastewater operations are composed of 57 rate divisions, and our natural gas operations are comprised of four rate divisions. Each of our utility rate divisions require a separate rate filing for the evaluation of the cost of service and recovery of investments in connection with the establishment of tariff rates for that rate division. When feasible and beneficial to our utility customers, we have sought approval from the applicable state utility commission to consolidate rate divisions to achieve a more even distribution of costs over a larger customer base. All of the eight states in which we operate water and wastewater utilities currently permit us to file a revenue requirement using some form of consolidated rates for some or all of the rate divisions in that state.

Our operating subsidiaries received rate increases representing estimated annualized revenues of $28,426 in 2023 resulting from seven base rate decisions, $81,610 in 2022 resulting from seven base rate decisions, and $3,390 in 2021 resulting from six base rate decisions. Annualized revenues in aggregate from all of the rate increases realized in the year of grant were $10,109 in 2023, $51,163 in 2022, and $2,995 in 2021.

Revenue Surcharges **–** Each of our states in which we operate water, wastewater, and natural gas utilities, permit us to add an infrastructure rehabilitation surcharge to their respective bills to offset the additional depreciation and capital costs associated with capital expenditures related to replacing and rehabilitating infrastructure systems. Prior to allowing for such surcharges, utilities absorbed all of the depreciation and capital costs of these projects between base rate increases without the benefit of additional revenues. The gap between the time that a capital project is completed and the recovery of its costs in rates is known as regulatory lag. This surcharge is intended to substantially reduce regulatory lag, which could act as a disincentive for utilities to rehabilitate their infrastructure. In addition, some states permit our subsidiaries to use a surcharge or credit on their bills to reflect allowable changes in costs, such as changes in state tax rates, other

taxes and purchased water costs, until such time as the new costs are fully incorporated in base rates. Additional information regarding revenue surcharges is provided in Note 17 – *Rate Activity* in this Annual Report.

Inflation and Operating Costs – Most elements of operating costs are subject to the effects of inflation and changes in the number of customers served. Several elements are subject to the effects of changes in water or gas consumption, weather conditions, and the degree of water treatment required due to variations in the quality of the raw water. The principal elements of operating costs are purchased gas, labor and employee benefits, electricity, chemicals, transportation, maintenance expenses, insurance and claims costs, and costs to comply with environmental regulations. Electricity and chemical expenses vary in relationship to water or gas consumption, raw water quality, wastewater volumes, and price changes. Maintenance expenses are sensitive to extremely cold weather, which can cause utility mains to rupture and natural gas service lines to freeze, resulting in additional costs to repair the affected mains. Higher operating costs and capital requirements may also require us to increase borrowings under our credit facilities, resulting in higher interest expense.

Inflation, higher interest rates, higher insurance costs due to market conditions, and supply chain pressures resulted in an increase in our operating and capital spending requirements in 2022 and 2023, which we expect to continue through 2024. Recovery of the effects of increased cost of providing services and infrastructure improvements through higher customer rates is dependent upon receiving adequate and timely rate increases. However, rate increases are not retroactive and often lag increases in costs. On occasion, our regulated utility companies may enter into rate settlement agreements, which require us to wait for a period of time to file the next base rate increase request. These agreements may result in regulatory lag whereby inflationary increases in expenses may not be reflected in rates, and may not yet be requested, or a gap may exist between when a capital project is completed and the start of its recovery in rates. Even during periods of moderate inflation, the effects of inflation can have a negative impact on our operating results. We continue to pursue enhancements to our regulatory practices to facilitate the efficient recovery of the increased cost of providing services and infrastructure improvements in our rates and mitigate the inherent regulatory lag associated with traditional rate making processes.

Our natural gas distribution operations are also affected by the cost of natural gas. We are able to generally pass the cost of gas to our customers without markup under purchase gas cost adjustment mechanisms; therefore, increases in the cost of gas are offset by a corresponding increase in revenues. However, higher gas costs may adversely impact our accounts receivable collections, resulting in higher bad debt expense. This risk is currently mitigated by rate design that allows us to collect from our customers a portion of our bad debt expense. A typical residential natural gas bill includes charges for the cost of gas, delivery, and other charges. As of January 1, 2024, the annual portion of a typical Peoples Natural Gas residential bill related to gas costs is approximately 41%. In periods when we experience market increases in natural gas costs, such as in 2022, customer affordability and usage may be reduced. Customer conservation measures may occur that can reduce natural gas revenues, either temporarily or over time.

Income Tax Accounting Method Change - In March 2020 and in June 2022, the Company changed the method of tax accounting for certain qualifying infrastructure investments at its Peoples Natural Gas and Peoples Gas Company subsidiaries, respectively. In December 2022, the Company made a similar change for its Aqua New Jersey subsidiary. These changes resulted in a tax deduction for qualifying utility asset improvement costs that were formerly capitalized for tax purposes. The Company is utilizing the flow-through method to account for these timing differences. For Peoples Natural Gas, the Company calculated the income tax benefits for qualifying capital expenditures made prior to March 16, 2020 (catch-up adjustment) and recorded a regulatory liability for $160,655 for these income tax benefits. In May 2021, the Pennsylvania Public Utility Commission approved a settlement petition that allows Peoples Natural Gas to continue to use flow-through accounting for the current tax repair benefit and allows for the catch-up adjustment be given to its customers. These benefits are being provided back to customers over a five-year period through a credit on customer bills which commenced in August 2021. In addition, the settlement petition required the contribution of $500 to a customer-bill payment assistance program, completed in July 2021, and $5,000 in relief to past-due accounts for natural gas customers impacted by the COVID-19 pandemic, completed in December 2021. For Peoples Gas, the Company

calculated the catch-up adjustment for periods prior to the 2021 tax year and recognized a regulatory liability of $13,808 for these income tax benefits.

In April 2023, the Internal Revenue Service issued Revenue Procedure 2023-15 which provides a safe harbor method of accounting that taxpayers can adopt to determine whether expenses to repair, maintain, replace, or improve natural gas transmission and distribution property must be capitalized for tax purposes. The Company evaluated the safe harbor and intends to adopt the methodology on its 2023 tax return. Upon completion of its 2023 tax return analyses, the Company will update the regulatory liabilities recorded with the recalculated amounts for the catch-up periods for its Peoples Natural Gas and Peoples Gas subsidiaries, and file a petition to update its Tax Repair Surcredit rider to address the benefits due to customers.

In the second quarter of 2023, based on the tax legislative guidance that was issued, the Company reevaluated the uncertain tax positions related to the Regulated Water Segment and ultimately released a portion of its historical income tax reserves. Concurrently, the Company deferred this tax benefit from the reserve release as a regulatory liability, as the accounting treatment is expected to be determined in a subsequent regulatory proceeding.

Growth-Through-Acquisition Strategy

Part of our strategy to meet the industry challenges is to actively explore opportunities to expand our utility operations through acquisitions of water, wastewater, and other utilities either in areas adjacent to our existing service areas or in new service areas, and to explore acquiring market-based businesses that are complementary to our regulated utility operations. To complement our growth strategy, we routinely evaluate the operating performance of our individual utility systems, and in instances where limited economic growth opportunities exist or where we are unable to achieve favorable operating results or a return on equity that we consider acceptable, we will seek to sell the utility system and reinvest the proceeds in other utility systems. Consistent with this strategy, we are focusing our acquisitions and resources in states where we have critical mass of operations in an effort to achieve economies of scale and increased efficiency. Our growth-through-acquisition strategy allows us to operate more efficiently by sharing operating expenses over more utility customers and provides new locations for future earnings growth through capital investment. Another element of our growth strategy is the consideration of opportunities to expand by acquiring other utilities, including those that may be in a new state if they provide promising economic growth opportunities and a return on equity that we consider acceptable. Our ability to successfully execute this strategy historically and to meet the industry challenges has largely been due to our core competencies, financial position, and our qualified and trained workforce, which we strive to retain by treating employees fairly and providing our employees with development and growth opportunities.

During 2023, we completed seven acquisitions of water and wastewater systems, which along with the organic growth in our existing systems, represents 19,659 new customers. During 2022, we completed three acquisitions of water and wastewater systems, which along with the organic growth in our existing systems, represents 31,537 new customers. During 2021 we completed two acquisitions of water and wastewater systems, which along with the organic growth in our existing systems, represents 21,364 new customers.

The Company currently has six signed purchase agreements for additional water and wastewater systems that are expected to serve approximately 215,000 equivalent retail customers or equivalent dwelling units and total approximately $380,000 in purchase price in two of our existing states. This includes the Company's agreement to acquire the Delaware County Regional Water Quality Control Authority (DELCORA) for $276,500. DELCORA, a Pennsylvania sewer authority, serves approximately 198,000 equivalent dwelling units in the Philadelphia suburbs. Refer to Note 2 – *Acquisitions* in this Annual Report for further discussion.

As of December 31, 2023, the pipeline of potential water and wastewater municipal acquisitions the company is actively pursuing represents approximately 400,000 total customers or equivalent dwelling units. The Company remains on track to, on average, annually increase customers between 2% and 3% through acquisitions and organic customer growth.

Performance Measures Considered by Management

We consider the following financial measures (and the period to period changes in these financial measures) to be the fundamental basis by which we evaluate our operating results:

- earnings per share;
- water and wastewater operating revenues;
- gas operating revenues, net of purchased gas costs;
- operations and maintenance expenses;
- earnings before interest, taxes, and depreciation (EBITD);
- earnings before income taxes;
- net income; and
- the dividend rate on common stock.

In addition, we consider other key measures in evaluating our utility business performance within our Regulated Water and Regulated Natural Gas segments:

- our number of utility customers;
- the ratio of operations and maintenance expense compared to operating revenues (this percentage is termed "operating expense ratio");
- return on revenues (net income divided by operating revenues);
- rate base growth;
- return on equity (net income divided by stockholders' equity); and
- the ratio of capital expenditures to depreciation expense.

Some of these measures, like EBITD and gas operating revenues, net of purchased gas costs, are non-GAAP financial measures. The Company believes that the non-GAAP financial measures provide management the ability to measure the Company's financial operating performance across periods and are more comparable to measures reported by other companies. We believe EBITD is a relevant and useful indicator of operating performance, as we measure it for management purposes because it provides a better understanding of our results of operations by highlighting our operations and the underlying profitability of our core businesses.

We review these measurements regularly and compare them to historical periods, to our operating budget as approved by our Board of Directors, and to other publicly-traded utilities. Additionally, our Regulated Natural Gas segment is affected by the cost of natural gas, which is passed through to customers using a purchased gas adjustment mechanism and includes commodity price, transportation and storage costs. These costs are reflected in the consolidated statement of operations and comprehensive income as purchased gas expenses. Therefore, fluctuations in the cost of purchased gas impact operating revenues on dollar-for-dollar basis. Management uses gas operating revenues, net of purchased gas costs, a non-GAAP financial measure, to analyze the financial performance of our Regulated Natural Gas segment. Management believes this measure provides a meaningful basis for evaluating our natural gas utility operations since purchased gas expenses are included in operating revenues and passed through to customers.

Our operating expense ratio is one measure that we use to evaluate our operating efficiency and management effectiveness of our regulated operations. Our operating expense ratio is affected by a number of factors, including the following:

- ***Regulatory lag*** – Our rate filings are designed to provide for the recovery of increases in costs of operations (primarily labor and employee benefits, electricity, chemicals, transportation, maintenance expenses, insurance and claim costs, and costs to comply with environmental regulations), capital, and taxes. The revenue portion of the operating expense ratio can be impacted by the timeliness of recovery of, and the return on capital investments.

The operating expense ratio is further influenced by regulatory lag (increases in operations and maintenance expenses not yet recovered in rates or a gap between the time that a capital project is completed and the start of its cost recovery in rates). The operating expense ratio is also influenced by decreases in operating revenues without a commensurate decrease in operations and maintenance expense, such as changes in customer usage as impacted by adverse weather conditions, or conservation trends. During periods of inflation, our operations and maintenance expenses may increase, impacting the operating expense ratio, as a result of regulatory lag, since our rate cases may not be filed timely and are not retroactive.

- ***Acquisitions*** – In general, acquisitions of smaller undercapitalized utility systems in some areas may initially increase our operating expense ratio if the operating revenues generated by these operations do not reflect the true cost of service and are accompanied by a higher ratio of operations and maintenance expenses as compared to other operational areas of the company that are more densely populated and have integrated operations. In these cases, the acquired operations are characterized as having relatively higher operating costs to fixed capital costs, in contrast to the majority of our operations, which generally consist of larger, interconnected systems, with higher fixed capital costs (utility plant investment) and lower operating costs per customer. For larger acquisitions, we may incur significant transaction expenses, which increase operations and maintenance expenses in periods prior to and in the period of the closing of the acquisition. In addition, we operate market-based subsidiary companies consisting of our non-regulated natural gas operations and Aqua Resources. The cost-structure of these market-based companies differs from our utility companies in that, although they may generate free cash flow, these companies may at times have a higher ratio of operations and maintenance expenses to operating revenues and a lower capital investment and, consequently, a lower ratio of fixed capital costs versus operating revenues in contrast to our regulated operations. As a result, the operating expense ratio is not comparable between the businesses. These market-based subsidiary companies are not a component of our Regulated Water or Regulated Natural Gas segments.

We continue to evaluate initiatives to help control operating costs and improve efficiencies.

Other Operational Measures Considered by Management

Sendout - Sendout represents the quantity of treated water delivered to our distribution systems. We use sendout as an indicator of customer demand. Weather conditions tend to impact water consumption, particularly during the late spring, summer, and early fall when discretionary and recreational use of water is at its highest. Consequently, a higher proportion of annual Regulated Water segment operating revenues are realized in the second and third quarters. In general, during this period, an extended period of hot and dry weather increases water consumption, while above-average rainfall and cool weather decreases water consumption. Conservation efforts, construction codes that require the use of low-flow plumbing fixtures, as well as mandated water use restrictions in response to drought conditions can reduce water consumption. We believe an increase in conservation awareness by our customers, including the increased use of more efficient plumbing fixtures and appliances, may continue to result in a long-term structural trend of declining water usage per customer. These gradual long-term changes are normally taken into account by the utility commissions in setting rates, whereas significant short-term changes in water usage, resulting from drought warnings, water use restrictions, or extreme weather conditions, may not be fully reflected in the rates we charge between rate proceedings. In Illinois, our operating subsidiary has a revenue stability mechanism which allows us to recognize state PUC-authorized revenue for a period which is not based upon the volume of water sold during that period, and effectively lessens the impact of weather and consumption variability.

On occasion, drought warnings and water use restrictions are issued by governmental authorities for portions of our service territories in response to extended periods of dry weather conditions, regardless of our ability to meet unrestricted customer water demands. The timing and duration of the warnings and restrictions can have an impact on our water revenues and net income. In general, water consumption in the summer months is affected by drought warnings and restrictions to a higher degree because discretionary and recreational use of water is highest during the summer months, particularly in our northern service territories. At other times of the year, warnings and restrictions generally have less of

an effect on water consumption. Drought warnings and watches result in the public being asked to voluntarily reduce water consumption.

The geographic diversity of our utility customer base reduces the effect of our exposure to extreme or unusual weather conditions in any one area of the country. During the year ended December 31, 2023, our operating revenues for our Regulated Water segment were derived principally from the following states: approximately 56% in Pennsylvania, 11% in Ohio, 8% in Illinois, 9% in Texas, and 7% in North Carolina.

Heating Degree Days – The regulated natural gas utility business is subject to seasonal fluctuations with the peak usage period occurring in the heating season which generally runs from October to March. A heating degree day (HDD) is each degree that the average of the high and the low temperatures for a day is below 65 degrees Fahrenheit in a specific geographic location. Particularly during the heating season, this measure is used to reflect the demand for natural gas needed for heating based on the extent to which the average temperature falls below a reference temperature for which no heating is required (65 degrees Fahrenheit). HDDs are used in the natural gas industry to measure the relative coldness of weather and to estimate the demand for natural gas. Normal temperatures are based on a historical twenty-year average heating degree days, as calculated from data provided by the National Weather Service for the same geographic location. During the year ended December 31, 2023, we experienced actual HDDs of 4,558 days, which was warmer by 16.0% than the average or normal HDDs for Pittsburgh, Pennsylvania, which we use as a proxy for our western Pennsylvania service territory.

RESULTS OF OPERATIONS

Consolidated financial and operational highlights for the years ended December 31, 2023, 2022, and 2021 are presented below. For discussion of our results of operations and cash flows for 2022 compared with 2021, refer to Part II, Item 7 "Management's Discussion and Analysis of Financial Condition and Results of Operations" in our Annual Report on Form 10-K for our fiscal year ended December 31, 2022, filed with the SEC on March 1, 2023.

Years ended December 31,	2023	2022	2021	2023 vs. 2022	2022 vs. 2021
Operating revenues:					
Regulated water segment	$ 1,153,376	$ 1,082,972	$ 980,203	$ 70,404	$ 102,769
Regulated gas segment	863,759	1,143,362	859,902	(279,603)	283,460
Other and eliminations	36,689	61,698	38,039	(25,009)	23,659
Consolidated operating revenues	$ 2,053,824	$ 2,288,032	$ 1,878,144	$ (234,208)	$ 409,888
Operations and maintenance expense	$ 575,518	$ 613,649	$ 550,580	$ (38,131)	$ 63,069
Net income	$ 498,226	$ 465,237	$ 431,612	$ 32,989	$ 33,625
Capital expenditures	$ 1,199,103	$ 1,062,763	$ 1,020,519	$ 136,340	$ 42,244
Operating Statistics					
Selected operating results as a percentage of operating revenues:					
Operations and maintenance	28.0%	26.8%	29.3%	1.2%	-2.5%
Depreciation and amortization	16.7%	14.0%	15.9%	2.7%	-1.9%
Taxes other than income taxes	4.4%	3.9%	4.6%	0.5%	-0.7%
Interest expense, net of interest income	13.6%	10.2%	10.9%	3.4%	-0.7%
Net income	24.3%	20.3%	23.0%	4.0%	-2.7%
Return on Essential Utilities stockholders' equity	8.4%	8.7%	8.3%	-0.3%	0.4%
Ratio of capital expenditures to depreciation expense	3.5	3.4	3.5	0.1	(0.1)
Effective tax rate	(15.4%)	(3.2%)	(2.3%)	(12.2%)	(0.9%)

Consolidated Results of Operations Comparison for 2023 and 2022

Operating revenues - Operating revenues decreased by $234,208 or 10.2% for the year ended December 31, 2023 compared to the year ended December 31, 2022. Revenues from our Regulated Water segment increased by $70,404, Regulated Natural Gas segment revenues decreased by $279,603 and Other business segment revenues decreased by $25,009. A detailed discussion of the factors contributing to the changes in segment net revenue is included below under the section, Segment Results of Operations.

Our Other business segment revenues consist of market-based revenues at Aqua Resources and our non-regulated natural gas operations amounting to $36,689 in 2023, $61,698 in 2022, and $38,435 in 2021. The decrease in Other business segment revenues is primarily due to lower revenues from our non-regulated natural gas operations as a result of lower average gas prices and lower gas usage in the current period as compared to the prior period.

Operating expenses - Operations and maintenance expenses decreased in 2023, as compared to 2022, by $38,131 or 6.2%, primarily due to:

- decrease in customer assistance surcharge costs of $18,710 in our Regulated Natural Gas segment, which has an equivalent offsetting amount in revenues;
- decrease in employee related costs of $5,381, primarily due to lower post-retirement benefit costs, higher capitalization in 2023 due to greater capital expenditures, and a one-time compensation payment for non-officer level employees in 2022;
- decrease in charitable contributions to the Essential Foundation and other organizations of $15,360;
- decrease in bad debt expense of $4,422;
- decrease in outside services, maintenance expenses, and other operating expenses of $7,707, primarily due to lower water main break activity and higher capitalization as a result of greater capital expenditures during the period in our Regulated Water segment;
- insurance recovery of $2,448 associated with clean-up and additional expenses incurred during Hurricane Ida;
- an asset impairment charge recognized in the first quarter of 2022 of $1,801 to write down a portion of the right of use asset of our Regulated Natural Gas segment's office space to fair value; offset by
- an increase in production costs for water and wastewater operations of $12,208, primarily due to higher chemical prices and an increase in wholesale purchased water costs;
- additional operating costs associated with acquired and pending acquisitions of water and wastewater utility systems and higher customer base of $5,767;
- increase in insurance expense of $1,741 due to higher reserve for claims and insurance premiums in 2023;
- increase in legal expenses of $2,427;
- lower operation and maintenance expense of $837 as a result of the sale and cessation of our regulated natural gas operations in West Virginia in October 2023; and
- lower operating expenses driven by various cost-saving measures.

Purchased gas decreased by $249,689 or 41.5% in 2023 compared to 2022. Purchased gas represents the cost of gas sold by Peoples for the regulated and non-regulated gas business and has a corresponding offset in revenue. This expense decreased for the regulated natural gas business and non-regulated business by $223,461 and $26,228, respectively. The decrease in 2023 is the result of the impact of lower cost of gas of $128,997 and, lower gas usage of $120,692 due to warmer weather conditions as compared with 2022.

Depreciation and amortization expense increased by $22,518 or 7.0%, in 2023 over 2022, principally due to continued capital expenditures to expand and improve our utility facilities, upgrade our information systems, our acquisitions of new utility systems, and additional rate case filings. Expenses associated with filing rate cases are deferred and amortized over periods that generally range from one to three years.

Taxes other than income taxes totaled $90,208 in 2023 and $90,024 in 2022, and has increased by $184 or 0.2% in 2023 as compared to 2022.

Other expense, net - Interest expense, net was $279,961 in 2023 and $234,441 in 2022. Interest expense increased in 2023 primarily due to an increase in average borrowings, and an increase in average interest rates. The weighted average cost of fixed rate long-term debt was 3.86% at December 31, 2023 and 3.78% at December 31, 2022. The weighted average cost of fixed and variable rate long-term debt was 4.14% at December 31, 2023 and 3.94% at December 31, 2022.

Allowance for funds used during construction (AFUDC) was $16,967 in 2023 and $23,665 in 2022, and varies as a result of changes in the average balance of utility plant construction work in progress, to which AFUDC is applied, changes in the AFUDC rate which is based predominantly on short-term interest rates, changes in the balance of short term-debt, and changes in the amount of AFUDC related to equity. The decrease in 2023 is primarily due to a decrease in the average balance of utility plant construction work in progress, to which AFUDC is applied. The amount of AFUDC related to equity was $11,726 in 2023 and $17,618 in 2022.

Gain on sale of other assets totaled $65 in 2023 and $991 in 2022, and consists of the sales of property, plant and equipment.

Other (income) expense totaled $(2,613) in 2023 and $494 in 2022, and largely consists of the non-service cost component of our net benefit cost for post-retirement benefits and unrealized gains and losses on investments associated with our non-qualified pension plan. In 2023, the fair values of our investments associated with our non-qualified plan increased, and we recognized a gain of $582 in 2023 compared to a loss of $895 in 2022. Additionally, the non-service cost component of the net benefit cost for post-retirement benefits in our Regulated Gas segment was lower in 2023.

Income tax benefit - Our effective income tax rate was a benefit of 15.4% in 2023 and 3.2% in 2022. The Company's provision for income taxes represents an income tax benefit due to the effects of tax deductions recognized for certain qualifying infrastructure investments. The decrease in the effective tax rate is primarily attributed to the increase in our income tax benefit associated with the tax deduction for qualifying infrastructure investments in our Regulated Natural Gas segment.

Net income -

	Years ended December 31,		
	2023	2022	2021
Operating income	$ 692,097	$ 661,187	$ 602,709
Net income	498,226	465,237	431,612
Diluted net income per share	1.86	1.77	1.67

The changes in diluted net income per share in 2023 over the previous year were due to the aforementioned changes.

Although we have experienced increased income in the recent past, continued adequate rate increases reflecting increased operating costs and new capital improvements are important to the future realization of improved profitability.

Segment Results of Operations Comparison for 2023 and 2022

We have identified eleven operating segments, and we have two reportable segments based on the following:

- Eight segments are composed of our water and wastewater regulated utility operations in the eight states where we provide these services. These operating segments are aggregated into one reportable segment, Regulated Water, since each of these operating segments has the following similarities: economic characteristics, nature of services,

production processes, customers, water distribution and/or wastewater collection methods, and the nature of the regulatory environment.

- Our Regulated Natural Gas segment is composed of natural gas utility companies in three states acquired in the Peoples Gas Acquisition. These utilities provide natural gas distribution services, and their operating results subsequent to the March 16, 2020 acquisition date are reported in the Regulated Natural Gas segment. In October 2023, the Company sold its regulated natural gas utility assets in West Virginia, which represented approximately two percent of the Company's regulated natural gas customers. The sale concluded the Company's regulated utility operations in West Virginia.

- Two segments are not quantitatively significant to be reportable and are composed of our non-regulated natural gas operations and Aqua Resources. These segments are included as a component of "Other," in addition to corporate costs that have not been allocated to the Regulated Water and Regulated Natural Gas segments, because they would not be recoverable as a cost of utility service, and intersegment eliminations. Corporate costs include general and administrative expenses, and interest expense.

Regulated Water Segment

The following tables present the selected operating results and customers served for our Regulated Water segment, for and as of the year ended December 31:

	2023	2022	2021	2023 vs. 2022	2022 vs. 2021
Sendout (in millions of gallons)					
Pennsylvania	42,525	42,666	42,198	(141)	468
Ohio	13,560	14,604	13,971	(1,044)	633
Illinois	8,421	8,784	8,764	(363)	20
Texas	8,703	8,606	7,212	97	1,394
North Carolina	5,824	5,934	5,984	(110)	(50)
Other states	6,526	6,272	6,191	254	81
Subtotal	85,559	86,866	84,320	(1,307)	2,546
Elimination	(122)	(141)	(154)	19	13
Total sendout by state	85,437	86,725	84,166	(1,288)	2,559
Utility customers:					
Residential water	859,331	850,673	842,200	8,658	8,473
Commercial water	43,853	43,119	42,864	734	255
Industrial water	1,283	1,286	1,331	(3)	(45)
Other water	19,123	18,446	17,932	677	514
Wastewater	190,119	181,721	162,478	8,398	19,243
Total water and wastewater utility customers	1,113,709	1,095,245	1,066,805	18,464	28,440
Operating revenues:					
Residential water	$ 641,351	$ 607,473	$ 561,996	$ 33,878	$ 45,477
Commercial water	180,731	168,460	151,071	12,271	17,389
Industrial water	33,949	32,581	30,230	1,368	2,351
Other water	92,784	94,359	89,472	(1,575)	4,887
Wastewater	187,462	165,312	132,316	22,150	32,996
Other utility	17,099	14,787	15,118	2,312	(331)
Total operating revenues	$ 1,153,376	$ 1,082,972	$ 980,203	$ 70,404	$ 102,769
Operating expenses:					
Operations and maintenance expense	$ 368,843	$ 370,850	$ 332,598	$ (2,007)	$ 38,252
Depreciation and amortization	$ 217,593	$ 201,392	$ 182,074	$ 16,201	$ 19,318
Taxes other than income taxes	$ 62,759	$ 64,472	$ 63,264	$ (1,713)	$ 1,208
Other expense, net	$ 105,674	$ 84,396	$ 81,931	$ 21,278	$ 2,465
Provision for income taxes	$ 57,546	$ 47,510	$ 26,633	$ 10,036	$ 20,877
Segment net income	$ 340,961	$ 314,352	$ 293,703	$ 26,609	$ 20,649

Operating revenues - The growth in our Regulated Water segment's revenues over the past three years is primarily a result of increases in our water and wastewater rates and our customer base. Water and wastewater rate increases, including infrastructure rehabilitation surcharges, implemented during the past three years have provided additional operating revenues of $57,924 in 2023, $63,367 in 2022, and $27,421 in 2021. The number of customers increased at an annual compound rate of 2.1% over the past three years due to acquisitions and organic growth, adjusted to exclude customers associated with utility system dispositions. Acquisitions in our Regulated Water segment have provided additional water and wastewater revenues of $9,646 in 2023, $16,145 in 2022, and $6,750 in 2021.

Our Regulated Water segment also includes operating revenues of $14,863 in 2023, $11,477 in 2022 and $13,358 in 2021, associated with revenues earned primarily from fees received from telecommunication operators that have put cellular antennas on our water towers, fees earned from municipalities for our operation of their water or wastewater treatment services or to perform billing services, and fees earned from developers for accessing our water mains.

Operating expenses - Operations and maintenance expense for the year ended December 31, 2023 was $368,843 compared to $370,850 in the prior period. The decrease of $2,007 or 0.5% was primarily due to the following:

- increase in production costs for water and wastewater operations of $12,208;
- additional operating costs resulting from acquired water and wastewater utility systems and higher customer base of $5,767; offset by
- decrease in employee related costs of $8,379 primarily due to lower post-retirement benefit costs, higher capitalization in 2023 due to greater capital expenditures, and a one-time compensation payment for non-officer level employees in 2022;
- decrease in bad debt expense of $902;
- insurance recovery of $2,448 associated with clean-up costs and other expenses incurred during Hurricane Ida; and,
- lower outside services, maintenance expenses and other operating expenses of $7,707 primarily due to lower water main break activity and higher capitalization as a result of greater capital expenditures during the period.

Depreciation and amortization increased by $16,201 or 8.0% primarily due to continued capital investment to expand and improve our utility facilities and our acquisitions of new utility systems.

Other expense, net – Interest expense, net, increased by $12,742 or 11.4% primarily due to the increase in average borrowings and increased borrowing costs.

AFUDC decreased by $6,164 or 29.4% due to the decrease in the average balance of utility plant construction work in progress, to which AFUDC is applied.

Other income, inclusive of loss/gain on sale of other assets, totaled $4,220 in 2023 and $6,592 in 2022. The decrease in other income is largely due to the increase in the non-service cost component of post-retirement benefits in our Regulated Water segment in 2023.

Provision for income tax – The effective income tax rate for our Regulated Water segment was an expense of 14.4% in 2023, compared to an expense of 13.1% in 2022. The change in the effective tax rate is primarily due to a decrease in the amortization of certain regulatory liabilities associated with deferred taxes.

Regulated Natural Gas Segment

The following tables present the selected operating results and customers served for our Regulated Natural Gas segment for and as of the year ended December 31:

	2023	2022	2021	2023 vs. 2022	2022 vs. 2021
Gas utility customers:					
Residential gas	683,811	695,198	692,174	(11,387)	3,024
Commercial gas	59,384	59,684	59,595	(300)	89
Industrial gas	551	1,459	1,475	(908)	(16)
Total gas utility customers	743,746	756,341	753,244	(12,595)	3,097
Delivered volumes (thousand cubic feet)					
Residential gas	51,698,440	61,093,372	56,542,038	(9,394,932)	4,551,334
Commercial gas	33,151,308	37,240,382	33,403,899	(4,089,074)	3,836,483
Industrial gas	48,323,846	49,017,036	49,726,237	(693,190)	(709,201)
Total delivered volumes	133,173,594	147,350,790	139,672,174	(14,177,196)	7,678,616
Heating Degree Days (a)	4,558	5,648	5,139	(1,090)	509
Average Heating Degree Days (b)	5,427	5,438	5,466	(11)	(28)

	2023	2022	2021	2023 vs. 2022	2022 vs. 2021
Operating revenues:					
Residential gas	$ 519,406	$ 720,490	$ 530,338	$ (201,084)	$ 190,152
Commercial gas	111,272	149,653	99,596	(38,381)	50,057
Industrial gas	3,232	5,636	3,427	(2,404)	2,209
Gas transportation	184,598	205,825	198,195	(21,227)	7,630
Customer rate credits	-	-	(5,000)	-	5,000
Other utility	45,251	61,758	33,346	(16,507)	28,412
Total operating revenues	$ 863,759	$ 1,143,362	$ 859,902	$ (279,603)	$ 283,460
Operating expenses:					
Operations and maintenance expense	$ 209,073	$ 239,506	$ 226,194	$ (30,433)	$ 13,312
Purchased gas	$ 327,548	$ 551,009	$ 313,390	$ (223,461)	$ 237,619
Depreciation and amortization	$ 125,263	$ 118,955	$ 113,238	$ 6,308	$ 5,717
Taxes other than income taxes	$ 23,846	$ 22,642	$ 20,801	$ 1,204	$ 1,841
Other expense, net	$ 90,819	$ 87,916	$ 78,099	$ 2,903	$ 9,817
Income tax benefit	$ (113,353)	$ (61,942)	$ (40,013)	$ (51,411)	$ (21,929)
Segment net income	$ 200,563	$ 185,276	$ 148,193	$ 15,287	$ 37,083

(a) Unit of measure reflecting temperature-sensitive natural gas consumption, calculated by subtracting the average of a day's high and low temperatures from 65 degrees Fahrenheit; measured at Pittsburgh, PA.

(b) Based on historical twenty-year average heating degree days, as calculated from data provided by the National Weather Service for the same geographic location.

Operating revenues – Operating revenues from the Regulated Natural Gas segment decreased by $279,603 or 24.5% due to:

- impact of lower gas cost of $223,461 in 2023 as compared to 2022;
- lower gas usage of $53,122 due to warmer weather conditions in 2023;
- decrease in customer assistance surcharge of $18,710, which has an equivalent offsetting amount in operations and maintenance expense; offset by
- an increase of $11,141 due to higher rates and other surcharges.

Operating expenses – Operations and maintenance expense for the year ended December 31, 2023 decreased by $30,433 or 12.7% primarily due to the following:

- decrease in customer assistance surcharge costs of $18,710, which has an equivalent offsetting amount in revenues;
- lower charitable contributions to the Essential Foundation and other organizations of $13,360;
- an asset impairment charge recognized in the first quarter of 2022 of $1,801 to write down a portion of the right of use asset to fair value;
- lower operations and maintenance expense of $837 as a result of the sale and cessation of our regulated natural gas operations in West Virginia in October 2023;
- decrease in bad debt of $3,520; offset by
- an increase in legal fees of $1,892; and
- an increase in materials and supplies of $2,121.

Our Regulated Natural Gas segment is affected by the cost of natural gas, which is passed through to customers using a purchased gas adjustment clause and includes commodity price, transportation and storage costs. These costs are reflected in the consolidated statement of operations and comprehensive income as purchased gas expenses. Therefore, fluctuations in the cost of purchased gas impact operating revenues on dollar-for-dollar basis. Purchased gas decreased by $223,461 or 40.6% in 2023 compared to 2022. The decrease is the result of the impact of lower cost of gas and lower gas usage which amounted to $118,371 and $105,090, respectively, in 2023 as compared with the prior year.

Depreciation and amortization increased by $6,308 or 5.3% primarily due to continued capital investment in pipe replacement.

Taxes other than income taxes increased by $1,204 or 5.3% mainly due to higher gross receipts tax and public utility commission assessments in 2023 as compared with the prior year.

Other expense, net – Interest expense, net, increased by $5,134 or 5.9% for 2023 compared to 2022 due to additional borrowings and a higher interest rate on our revolving line of credit in 2023.

AFUDC decreased by $534 or 19.7% due to the decrease in the average balance of utility plant construction work in progress, to which AFUDC is applied.

Other expense, inclusive of loss/gain on sale of other assets, totaled $680 in 2023 and $3,445 in 2022. The decrease in other expense is driven by a lower non-service cost component of our net benefit cost for post-retirement benefits in our Regulated Gas segment in 2023.

Income tax benefit – The effective income tax rate was a benefit of 130.0% in 2023, compared to a benefit of 50.2% in 2022. The change in the effective tax rate is primarily attributed to an increase in the income tax benefit associated with the tax deduction for qualifying infrastructure investments.

LIQUIDITY AND CAPITAL RESOURCES

Consolidated Cash Flow and Capital Expenditures

Net operating cash flows, dividends paid on common stock, capital expenditures, including allowances for funds used during construction, and expenditures for acquiring utility systems were as follows for the years ended December 31:

	Net Operating Cash Flows	Dividends	Capital Expenditures	Acquisitions
2021	$ 644,679	$ 258,650	$ 1,020,519	$ 36,326
2022	600,306	288,632	1,062,763	116,891
2023	933,587	316,806	1,199,103	45,303
	$ 2,178,572	$ 864,088	$ 3,282,385	$ 198,520

Net cash flows from operating activities increased from 2022 to 2023 largely due to the decrease in accounts receivable, unbilled revenues and inventory - gas stored. Average cost of gas stored in inventories and associated recoveries of gas costs from customers was lower in 2023 than in 2022.

Included in capital expenditures for the three year period are: expenditures for the rehabilitation of existing utility systems, the expansion of our utility systems, modernization and replacement of existing treatment facilities, meters, office facilities, information technology, vehicles, and equipment. During this three year period, we received $50,960 of customer advances and contributions in aid of construction to finance new utility mains and related facilities that are not included in the capital expenditures presented in the above table. In addition, during this period, we have made repayments of debt, which includes the net effect of borrowings and repayments under our long-term revolving credit facility of $1,441,098 and have refunded $21,202 of customers' advances for construction. Dividends increased during the past three years as a result of annual increases in the dividends declared and paid and increases in the number of shares outstanding.

Our planned 2024 capital program, excluding the costs of new mains financed by advances and contributions in aid of construction is estimated to be approximately $1,365,000 in infrastructure improvements for the communities we serve. The 2024 capital program is expected to include approximately $935,000 for infrastructure rehabilitation surcharge qualified projects. Our planned 2024 capital program in Pennsylvania for our water and natural gas utilities is estimated to be approximately $915,000, a portion of which is expected to be eligible as a deduction for qualifying utility asset improvements for Federal income tax purposes. Our overall 2024 capital program along with $67,415 of debt repayments and $322,176 of other contractual cash obligations, as reported in the section captioned "Management's Discussion and Analysis of Financial Condition and Results of Operations – *Contractual Obligations*", has been, or is expected to be, financed through internally-generated funds, our revolving credit facilities, and the issuance of long-term debt and equity.

Future utility construction in the period 2025 through 2026, including recurring programs, such as the ongoing replacement or rehabilitation of utility meters and mains, water treatment plant upgrades, storage facility renovations, pipes, service lines, and additional transmission mains to meet customer demands, excluding the costs of new mains financed by advances and contributions in aid of construction, is estimated to require aggregate expenditures of approximately $2,769,000. We anticipate that more than one half of these expenditures will require external financing. We expect to refinance $168,875 of long-term debt during this period as it becomes due with funds from new issues of long-term debt, issuances of equity, internally-generated funds, and our revolving credit facilities. The estimates discussed above do not include any amounts for possible future acquisitions of utility systems or the financing necessary to support them.

Our primary sources of liquidity are cash flows from operations (including the allowed deferral of Federal income tax payments), borrowings under various short-term lines of credit and other credit facilities, and customer advances and contributions in aid of construction. Our cash flow from operations, or internally-generated funds, is impacted by the timing of rate relief, utility operating revenues, and changes in Federal tax laws, and accelerated tax depreciation or deductions for utility construction projects. We fund our capital and typical acquisitions through internally-generated funds, supplemented by short-term lines of credit. Over time, we partially repay or pay-down our short-term lines of credit with long-term debt. The ability to finance our future construction programs, as well as our acquisition activities, depends on our ability to attract the necessary external debt and equity financing and maintain internally-generated funds. Timely rate orders permitting compensatory rates of return on invested capital will be required by our operating subsidiaries to achieve an adequate level of earnings and cash flow to enable them to secure the capital they will need to operate and to maintain satisfactory debt coverage ratios.

Acquisitions

As part of the Company's growth-through-acquisition strategy, as of December 31, 2023, the Company has entered into purchase agreements to acquire the water or wastewater utility system assets of five municipalities and a private company for a total combined purchase price in cash of approximately $380,000. The purchase price for these pending acquisitions is subject to certain adjustments at closing, and the pending acquisitions are subject to regulatory approvals, including the final determination of the fair value of the rate base acquired. Closings for these acquisitions are expected to occur in 2024 or 2025, which is subject to the timing of the various regulatory approval processes. These acquisitions are expected to add approximately 215,000 equivalent retail customers in two of the states in which the Company operates.

In July 2023, the Company completed the following water utility asset acquisitions: Shenandoah Borough, Pennsylvania, which serves approximately 2,900 customers for $12,291; La Rue, an Ohio municipality, which serves approximately 300 customers for $2,253; and, Southern Oaks Water System, which serves approximately 800 customers in Texas for $3,321. In July 2023, the Company completed their acquisition of a portion of the water and wastewater utility assets of the Village of Frankfort, an Illinois municipality, which serves approximately 1,500 customers for $1,424. In June 2023, the Company acquired the wastewater utility assets of Union Rome, Ohio, which serves approximately 4,300 customers for a cash purchase price of $25,547. Additionally, in March 2023, the Company acquired the North Heidelberg Sewer Company in Berks County, Pennsylvania, which serves approximately 300 customer connections for a cash purchase price of $136.

In November 2022, the Company acquired the water system of Oak Brook, DuPage County, Illinois, which serves 2,037 customers, for a cash purchase price of $12,500. In August 2022, the Company acquired the municipal wastewater assets of East Whiteland Township, Chester County, Pennsylvania, which serves 4,018 customers, for a cash purchase price of $54,374. In March 2022, the Company acquired the wastewater system of Lower Makefield Township, which serves 11,323 customer connections in Lower Makefield, Falls, and Middletown townships, and Yardley Borough, Bucks County, Pennsylvania, for a cash purchase price of $53,000.

Subsequent to the August 2022 closing on the acquisition of the municipal wastewater assets of East Whiteland Township, a party filed an appeal to the Pennsylvania Public Utility Commission's order of approval. On July 31, 2023, a decision was issued by the Pennsylvania Commonwealth Court that agreed with the party's appeal and reversed the order which approved the acquisition. In an effort to resolve the matter, the Company pursued and is continuing to pursue certain legal actions. Management believes the final resolution of this matter is not expected to have a material adverse effect on the Company's financial position, results of operations or cash flows. Refer to Note 2 – *Acquisitions* in this Annual Report for additional information.

In August 2021, the Company acquired the water utility system assets of The Commons Water Supply, Inc., which serves 992 customers in Harris County, Texas, and the wastewater utility system assets of the Village of Bourbonnais, which serves approximately 6,500 customers in Kankakee County, Illinois. The total cash purchase prices for these utility systems were $4,000 and $32,100, respectively.

During the past three years, we have expended cash of $198,520 related to the acquisition of both water and wastewater utility systems. We continue to pursue the acquisition of water and wastewater utility systems and explore other utility acquisitions that may be in a new state. Our typical acquisitions are expected to be financed with short-term debt with subsequent repayment from the proceeds of long-term debt, retained earnings, or equity issuances.

Assets Held for Sale and Dispositions

We routinely review and evaluate areas of our business and operating divisions and, over time, may sell utility systems or portions of systems. In December 2022, the Company signed an agreement to sell its regulated natural gas utility assets in West Virginia, which represented approximately two percent of the Company's regulated natural gas customers. The sale closed on October 1, 2023 for an estimated purchase price of $39,965, subject to working capital and other adjustments. The sale concluded the Company's regulated utility operations in West Virginia. In October 2023, the Company entered into an agreement to sell its interest in three non-utility local microgrid and distributed energy projects for $165,000. The sale was completed in January 2024. These transactions are consistent with the Company's long-term strategy of focusing on its core business and will allow the Company to prioritize the growth of its utilities in states where it has scale. The Company intends to use the proceeds from these transactions to finance its capital expenditures and water and wastewater acquisitions, in place of external funding from equity and debt issuances. Refer to Note 3 – *Asset Held for Sale and Dispositions* in this Annual Report for additional information.

Sources of Capital

Since net operating cash flow plus advances and contributions in aid of construction have not been sufficient to fully fund our cash requirements including capital expenditures and our growth through acquisitions program, we issued $2,786,632 of long-term debt, and obtained other short-term borrowings during the past three years. At December 31, 2023, we have a $1,000,000 unsecured long-term revolving credit facility that expires in December 2027, of which $16,838 was designated for letter of credit usage, $263,162 was available for borrowing, and $720,000 of borrowings were outstanding at December 31, 2023. This credit facility was established in December 2022, replacing a similar facility, and was used to repay all indebtedness and fees under our prior unsecured revolving credit facility, and for other general corporate purposes. In addition, we have short-term lines of credit of $435,500 of which $275,377 was available as of December 31, 2023. Included in the short-term lines of credit is an Aqua Pennsylvania $100,000 364-day unsecured revolving credit facility and a Peoples Natural Gas $300,000 364-day unsecured revolving credit facility. These short-term lines of credit are subject to renewal on an annual basis. Although we believe we will be able to renew these facilities, there is no assurance that they will be renewed, or what the terms of any such renewal will be.

On January 8, 2024, the Company issued $500,000 of long-term debt (the "2024 Senior Notes"), less expenses of $4,610, due in 2034 with an interest rate of 5.375%. The Company used the net proceeds from the issuance of 2024 Senior Notes (1) to repay a portion of the borrowings under the Company's existing five year unsecured revolving credit facility, and (2) for general corporate purposes.

In August 2023, the Company's subsidiary, Aqua Pennsylvania, issued $225,000 in aggregate principal amount of first mortgage bonds. The bonds consisted of $175,000 of 5.48% first mortgage bonds due in 2053; and $50,000 of 5.56% first mortgage bonds due in 2061. In January 2023 and October 2022, Aqua Pennsylvania issued $75,000 and $125,000 of first mortgage bonds, due in 2043 and 2052, and with interest rates of 5.60% and 4.50%, respectively. The proceeds from these bonds were used to repay existing indebtedness and for general corporate purposes.

On October 14, 2022, the Company entered into at-the market sales agreements ("ATM") with third-party sales agents, under which the Company may offer and sell shares of its common stock, from time to time, at its option, having an aggregate gross offering price of up to $500,000 pursuant to the Company's effective shelf registration statement on Form S-3 (File No. 333-255235). The Company intends to use the net proceeds from the sales of shares through the ATM for working capital, capital expenditures, water and wastewater utility acquisitions and repaying outstanding indebtedness. As of December 31, 2022, the Company has issued 1,321,994 shares for net proceeds of $63,040 under the ATM. During

the year ended December 31, 2023, the Company sold 8,938,839 shares of common stock, in exchange for net proceeds of $322,983 under the ATM. As of December 31, 2023, approximately $110,000 remained available for sale under the ATM.

On June 29, 2023, Aqua Pennsylvania and Peoples Natural Gas Companies amended the terms of their respective $100,000 and $300,000, 364-day revolving credit agreements, as follows: (1) extended the maturity dates to June 27, 2024; and (2) updated the adjustment on the Bloomberg Short-Term Bank Yield Index (BSBY) Rate.

On May 20, 2022, the Company issued $500,000 of long-term debt (the "Senior Notes"), less expenses of $5,815, due in 2052 with an interest rate of 5.30%. The Company used the net proceeds from the issuance of Senior Notes to (1) to repay $49,700 of borrowings under Aqua Pennsylvania's 364-day revolving credit facility and $410,000 of borrowings under the Company's existing five year unsecured revolving credit facility, and (2) for general corporate purposes.

On April 15, 2021, our operating subsidiary, Aqua Ohio, Inc., issued $100,000 of first mortgage bonds, of which $50,000 is due in 2031 and $50,000 is due in 2051, with interest rates of 2.37% and 3.35%, respectively. The proceeds from these bonds were used for general corporate purposes and to repay existing indebtedness. Further, on April 19, 2021, the Company issued $400,000 of long-term debt, with expenses of $4,010, which is due in 2031 with an interest rate of 2.40%. The Company used the proceeds from this issuance to repay $50,000 of borrowings under the Aqua Pennsylvania revolving credit facility, and the balance was used to repay in full the borrowings under its existing five-year unsecured revolving credit agreement.

In August 2020, we entered into a forward equity sale agreement for 6,700,000 shares of common stock with a third party (the "forward purchaser"). In connection with the forward equity sale agreement, the forward purchaser borrowed an equal number of shares of our common stock from stock lenders and sold the borrowed shares to the public. We did not receive any proceeds from the sale of our common stock by the forward purchaser until settlement of the forward equity sale agreement. On August 9, 2021, the Company settled the forward equity sale agreement in full by physical share settlement. The Company issued 6,700,000 shares and received cash proceeds of $299,739 at a forward price of $44.74 per share. Pursuant to the agreement, the forward price was computed based upon the initial forward price of $46.00 per share, adjusted for a floating interest rate factor equal to a specified daily rate less a spread and scheduled dividends during the term of the agreement. The Company used the proceeds received upon settlement of the forward equity sale agreement to fund general corporate purposes, including for water and wastewater acquisitions, working capital and capital expenditures. The forward equity sale agreement has now been completely settled, and there are no additional shares subject to the forward equity sale agreement.

Our consolidated balance sheet historically has had a negative working capital position, whereby routinely our current liabilities exceed our current assets. Management believes that internally-generated funds along with existing credit facilities and the proceeds from the issuance of long-term debt and common equity will be adequate to provide sufficient working capital to maintain normal operations and to meet our financing requirements for at least the next twelve months.

Our loan and debt agreements require us to comply with certain financial covenants, which among other things, subject to specific exceptions, limit the Company's ratio of consolidated total indebtedness to consolidated total capitalization, and require a minimum level of earnings coverage over interest expense. During 2023, we were in compliance with our debt covenants under our credit facilities. Failure to comply with our debt covenants could result in an event of default, which could result in us being required to repay or refinance our borrowings before their due date, possibly limiting our future borrowings, and increasing our borrowing costs.

In April 2021, the Company filed a universal shelf registration statement through a filing with the SEC to allow for the potential future offer and sale by the Company, from time to time, in one or more public offerings, of an indeterminate amount of our common stock, preferred stock, debt securities, and other securities specified therein at indeterminate prices. During the past three years, we issued common stock, including common stock in connection with a forward equity sale agreement, and long-term debt in offerings under this shelf registration statement. Refer to Note 11 – *Long-*

term Debt and Loans Payable and Note 13 – *Stockholders' Equity* in this Annual Report for further information regarding these financings.

In addition, we have an acquisition shelf registration statement, which was filed with the SEC on February 27, 2015, to permit the offering from time to time of an aggregate of $500,000 of our common stock and shares of preferred stock in connection with acquisitions. The balance remaining available for use under the acquisition shelf registration as of December 31, 2023 is $487,155.

We will determine the form and terms of any further securities issued under the universal shelf registration statement and the acquisition shelf registration statement at the time of issuance.

We offer a Dividend Reinvestment and Direct Stock Purchase Plan (the Plan) that provides a convenient and economical way to purchase shares of the Company. Under the direct stock purchase portion of the Plan, shares are issued throughout the year. The dividend reinvestment portion of the Plan offers a five percent discount on the purchase of shares of common stock with reinvested dividends. As of the December 2023 dividend payment, holders of 4.3% of the common shares outstanding participated in the dividend reinvestment portion of the Plan. The shares issued under the Plan are either original issue shares or shares purchased by the Company's transfer agent in the open-market. During the past three years, we have sold 1,173,589 original issue shares of common stock for net proceeds of $49,423 through the dividend reinvestment portion of the Plan, and we used the proceeds to invest in our operating subsidiaries, to repay short-term debt, and for general corporate purposes. In 2023, 2022 and 2021, we sold 430,487, 368,278, and 374,824 original issues shares of common stock for net proceeds of $16,005, $16,619, and $16,799, respectively, through the dividend reinvestment portion of the plan.

Credit Risk

As of December 31, 2023, our credit ratings remained at investment grade levels. On July 12, 2023, S&P affirmed an A issuer credit rating for the Company, Aqua Pennsylvania and Peoples Natural Gas Companies, and revised its outlook from stable to negative for the companies, citing weakening financial measures as a result of inflationary pressures and our significant capital spending. However, as can be noted in their report, S&P continues to assess our business risk profile as excellent, considering our low-risk and rate-regulated water and gas distribution operations in credit-supportive regulatory environments, our geographic and regulatory diversity, our large and stable residential and commercial customer base, and our solid and reliable operations. On August 29, 2023, Moody's Investors Service ("Moody's") affirmed the Company's senior unsecured notes rating of Baa2 and stable outlook; and, affirmed Peoples Natural Gas Companies' senior secured notes rating of Baa1 and revised its outlook from stable to negative. The Company's ability to maintain its credit rating depends, among other things, on adequate and timely rate relief, its ability to fund capital expenditures in a balanced manner using both debt and equity, and its ability to generate cash flow. A material downgrade of our credit rating may result in the imposition of additional financial and/or other covenants, impact the market prices of equity and debt securities, increase our borrowing costs, and adversely affect our liquidity, among other things. Management continues to enhance our regulatory practices to address regulatory lag and recover capital project costs and increases in operating costs efficiently and timely through various rate-making mechanisms.

Off-Balance Sheet Financing Arrangements

We do not engage in any off-balance sheet financing arrangements. We do not have any interest in entities referred to as variable interest entities, which includes special purpose entities and other structured finance entities.

Contractual Obligations

The following table summarizes our contractual cash obligations as of December 31, 2023:

		Payments Due by Period			
	Total	Less than 1 year	1 - 3 years	3 - 5 years	More than 5 years
Long-term debt	$ 6,938,008	$ 67,415	$ 168,875	$ 964,760	$ 5,736,958
Interest on fixed-rate, long-term debt (1)	286,799	2,660	8,599	56,123	219,417
Operating leases (2)	53,038	9,037	16,166	13,933	13,902
Unconditional purchase obligations (3)	18,067	5,990	7,961	3,035	1,081
Gas purchase obligations (4)	2,519,459	206,378	471,836	485,586	1,355,659
Other purchase obligations (5)	87,187	87,187	-	-	-
Pension plan obligations (6)	9,393	9,393	-	-	-
Other obligations (7)	8,428	1,531	2,499	2,659	1,739
Total	$ 9,920,379	$ 389,591	$ 675,936	$1,526,096	$ 7,328,756

(1) Represents interest payable on fixed rate, long-term debt. Amounts reported may differ from actual due to future refinancing of debt.

(2) Represents minimum lease payments for long-term operating leases of land, office facilities, office equipment, and vehicles.

(3) Represents our commitment to purchase minimum quantities of water as stipulated in agreements with other water purveyors. We use purchased water to supplement our water supply, particularly during periods of peak customer demand. Our actual purchases may exceed the minimum required levels.

(4) Represents our commitment to purchase minimum quantities of natural gas stipulated in agreements with various producers of natural gas to meet regulated customers' natural gas requirements.

(5) Represents an approximation of the open purchase orders for goods and services purchased in the ordinary course of business.

(6) Represents contributions to be made to the Company's retirement plans.

(7) Represents expenditures estimated to be required under legal and binding contractual obligations.

In addition to the contractual obligations table above, we have the following obligations:

- *Refunds of customer's advances for construction* – We pay refunds on customers' advances for construction over a specific period of time based on operating revenues related to developer-installed utility mains or as new customers are connected to and take service from such mains. After all refunds are paid, any remaining balance is transferred to contributions in aid of construction. The refund amounts are not included in the above table because the refund amounts and timing are dependent upon several variables, including new customer connections, customer consumption levels and future rate increases, which cannot be accurately estimated. Portions of these refund amounts are payable annually through 2033 and amounts not paid by the contract expiration dates become non-refundable.

- *Asset Retirement Obligations* – We recognize asset retirement obligations associated with retirements of production, storage wells and other pipeline components at fair value, as incurred, or when sufficient information becomes available to determine a reasonable estimate of the fair value of the retirement activities to be performed.

Expected obligations are not included in the above table because the amounts and timing are dependent upon several variables, which cannot be accurately estimated.

- *Uncertain tax positions* – We have uncertain tax positions of $7,898. Although we believe our tax positions comply with applicable law, we have made judgments as to the sustainability of each uncertain tax position based on its technical merits. Due to the uncertainty of future cash outflows, if any, associated with our uncertain tax positions, we are unable to make a reasonable estimate of the timing or amounts that may be paid. See Note 7 – *Income Taxes* in this Annual Report for further information on our uncertain tax positions.

We will fund these contractual obligations with cash flows from operations and liquidity sources held by or available to us.

The Company is routinely involved in legal matters, including both asserted and unasserted legal claims, during the ordinary course of business. See Note 9 – *Commitments and Contingencies* in this Annual Report for a discussion of the Company's legal matters. It is not always possible for management to make a meaningful estimate of the potential loss or range of loss associated with such litigation. Also, unanticipated changes in circumstances and/or revisions to the assessed probability of the outcomes of legal matters could result in expenses being incurred in future periods as well as an increase in actual cash required to resolve the legal matter.

Capitalization
The following table summarizes our capitalization as of December 31, 2023 and 2022:

December 31,	2023	2022
Long-term debt (1)	54.1%	55.2%
Essential Utilities stockholders' equity	45.9%	44.8%
	100.0%	100.0%

(1) Includes current portion, as well as our borrowings under a variable rate revolving credit agreement of $720,000 at December 31, 2023, and $490,000 at December 31, 2022.

Over the past two years, the changes in the capitalization ratios primarily resulted from the issuance of debt to finance our acquisitions and capital program, changes in net income, the issuance of common stock, and the declaration of dividends.

CRITICAL ACCOUNTING POLICIES AND ESTIMATES

Our financial condition and results of operations are impacted by the methods, assumptions, and estimates used in the application of critical accounting policies. The following accounting policies are particularly important to our financial condition or results of operations and require estimates or other judgments of matters of uncertainty. Changes in the estimates or other judgments included within these accounting policies could result in a significant change to the financial statements. We believe our most critical accounting policies include the use of regulatory assets and liabilities, revenue recognition, the valuation of our long-lived assets (which consist primarily of utility plant in service, regulatory assets, and goodwill), our accounting for post-retirement benefits, and our accounting for income taxes. We have discussed the selection and development of our critical accounting policies and estimates with the Audit Committee of the Board of Directors.

Regulatory Assets and Liabilities ─ We defer costs and credits on the balance sheet as regulatory assets and liabilities when it is probable that these costs and credits will be recognized in the rate-making process in a period different from when the costs and credits were incurred. These deferred amounts, both assets and liabilities, are then recognized in the consolidated statement of operations in the same period that they are reflected in our rates charged for utility service. We make significant judgments and estimates to record regulatory assets and liabilities, such as for amounts related to income taxes, pension and postretirement benefits, acquisitions and capital projects. For each regulatory jurisdiction with regulated operations, we evaluate at the end of each reporting period, whether the regulatory assets and liabilities continue to meet the probable criteria for future recovery or refund. The evaluation considers factors such as regulatory orders or guidelines, in the same regulatory jurisdiction, of a specific matter or a similar matter, as provided to us in the past or to other regulated utilities. In addition, the evaluation may be impacted by changes in the regulatory environment and pending or new legislation that could impact the ability to recover costs through regulated rates. There may be multiple participants to rate or transactional regulatory proceedings who might offer different views on various aspects of such proceedings, and in these instances may challenge our prudence of business policies and practices, seek cost disallowances or request other relief.

In the event that our assessment as to the probability of the inclusion in the rate-making process is incorrect, the associated regulatory asset or liability would be adjusted to reflect the change in our assessment or change in regulatory approval.

Revenue Recognition ─ Our utility revenues recognized in an accounting period include amounts billed to customers on a cycle basis and unbilled amounts based on estimated usage from the last billing to the end of the accounting period. The estimated usage is based on our judgment and assumptions; our actual results could differ from these estimates, which would result in operating revenues being adjusted in the period that the revision to our estimates is determined.
In Virginia, North Carolina, and Kentucky, we may bill our utility customers, in certain circumstances, in accordance with a rate filing that is pending before the respective regulatory commission, which would allow interim rates before the final commission rate order is issued. The revenue recognized reflects an estimate based on our judgment of the final outcome of the commission's ruling. We monitor the applicable facts and circumstances regularly and revise the estimate as required. The revenue billed and collected prior to the final ruling is subject to refund based on the commission's final ruling.

Valuation of Long-Lived Assets, Goodwill and Intangible Assets ─ We review our long-lived assets for impairment, including utility plant in service. We also review regulatory assets for the continued application of the FASB accounting guidance for regulated operations. Our review determines whether there have been changes in circumstances or events, such as regulatory disallowances, or abandonments, that have occurred that require adjustments to the carrying value of these assets. Adjustments to the carrying value of these assets would be made in instances where their inclusion in the rate-making process is unlikely. For utility plant in service, we would recognize an impairment loss for any amount disallowed by the respective utility commission.

Our long-lived assets, which consist primarily of utility plant in service, operating lease right-of-use assets and intangible assets, are reviewed for impairment when changes in circumstances or events occur. These circumstances or events could include a decline in the market value or physical condition of a long-lived asset, an adverse change in the manner in which long-lived assets are used or planned to be used, a change in historical trends, operating cash flows associated with the long-lived assets, changes in macroeconomic conditions, industry and market conditions, or overall financial performance. When these circumstances or events occur, we determine whether it is more likely than not that the fair value of those assets is less than their carrying amount. If we determine that it is more likely than not (that is, the likelihood of more than 50 percent), we would recognize an impairment charge if it is determined that the carrying amount of an asset exceeds the sum of the undiscounted estimated cash flows. In this circumstance, we would recognize an impairment charge equal to the difference between the carrying amount and the fair value of the asset. Fair value is estimated to be the present value of future net cash flows associated with the asset, discounted using a discount rate commensurate with the risk and remaining life of the asset. This assessment requires significant management judgment and estimates that are based on budgets, general strategic business plans, historical trends and other data and relevant factors. These estimates include significant inherent uncertainties, since they involve forecasting future events. If changes in circumstances or

events occur, or estimates and assumptions that were used in this review are changed, we may be required to record an impairment charge on our long-lived assets. Refer to Note 1 – *Summary of Significant Accounting Policies – Impairment of Long-Lived Assets* in this Annual Report for additional information regarding the review of long-lived assets for impairment.

We test the goodwill attributable to each of our reporting units for impairment at least annually, or more often, if circumstances indicate a possible impairment may exist. When testing goodwill for impairment, we may assess qualitative factors, including macroeconomic conditions, industry and market considerations, changes to regulatory environment, recent regulatory and legislative proceedings, cost factors, overall financial performance, and entity specific events, for some or all of our reporting units to determine whether it's more likely than not that the fair value of a reporting unit is less than its carrying amount. Based on our assessment of the qualitative factors previously noted, or at our discretion, we may perform a quantitative goodwill impairment test by determining the fair value of a reporting unit by weighting the results from the income approach and the market approach. These valuation approaches consider a number of factors that include, but are not limited to, prospective financial information (which includes projected operating income, expected future capital expenditures, and projected regulatory rate base, among others), growth rates, terminal value, discount rates, and comparable multiples from publicly traded companies in our industry and require us to make certain assumptions and estimates regarding industry economic factors and future profitability of our business. If we perform a quantitative test and determine that the fair value of a reporting unit is less than its carrying amount, we would record an impairment loss for the amount by which a reporting unit's carrying amount exceeds its fair value, not to exceed the carrying amount of goodwill. The assessment requires significant management judgment and estimates that are based on budgets, general strategic business plans, historical trends and other data and relevant factors. If changes in circumstances or events occur, or estimates and assumptions that were used in our impairment test change, we may be required to record an impairment charge for goodwill. Refer to Note 1 – *Summary of Significant Accounting Policies – Goodwill* in this Annual Report for further information.

As part of the October 1, 2023 annual goodwill assessment, we elected to perform a quantitative goodwill impairment assessment on the goodwill attributable to our Regulated Natural Gas reporting unit and a qualitative assessment for our Regulated Water and Other reporting units. Additionally, the Company performed a market capitalization reconciliation to further support the Company's estimated fair value and support the implied premium. Based on our analysis, we determined that none of the goodwill of our reporting units was impaired.

We generally assumed operating margins in future years would increase as we continue to integrate and implement our rate base growth strategy. However, unforeseen events, such as adverse changes in market conditions and changes in the regulatory environment which could lead to disallowances of a portion of capital investments, may result in future non-cash impairment charges that could be material. If we were to assume changes in certain of our key assumptions used to determine the fair value of our Regulated Natural Gas reporting unit, the following would be the impact on the amount of headroom over the carrying value:

Sensitivity Analysis[1]	Percentage decrease in headroom of Regulated Natural Gas Reporting Unit
Increase in discount rate by 100 basis points	40%
Decrease in Market Multiples by 1x	46%
Reduction in terminal value EBITDA[2] by 10%	49%

[1] Each assumption used in the sensitivity analysis is independent of the other assumptions
[2] Defined as earnings before interest, taxes, depreciation and amortization

Accounting for Post-Retirement Benefits — We maintain a qualified and a non-qualified defined benefit pension plan and plans that provide for post-retirement benefits other than pensions. Accounting for pension and other post-retirement benefits requires an extensive use of assumptions including the discount rate, expected return on plan assets, the rate of

future compensation increases received by our employees, mortality, turnover and medical costs. Each assumption is reviewed annually with assistance from our actuarial consultant, who provides guidance in establishing the assumptions. The assumptions are selected to represent the average expected experience over time and may differ in any one year from actual experience due to changes in capital markets and the overall economy. These differences will impact the amount of pension and other post-retirement benefits expense that we recognize.

Our discount rate assumption, which is used to calculate the present value of the projected benefit payments of our post-retirement benefits, was determined by selecting a hypothetical portfolio of high quality corporate bonds appropriate to match the projected benefit payments of the plans. The selected bond portfolio was derived from a universe of Aa-graded corporate bonds. The discount rate was then developed as the rate that equates the market value of the bonds purchased to the discounted value of the projected benefit payments of the plans. A decrease in the discount rate would generally increase our post-retirement benefits expense and benefit obligation. After reviewing the hypothetical portfolio of bonds, we selected a discount rate of 5.17% for our pension plan, and 5.09% for our other post-retirement benefit plans as of December 31, 2023, which represent a 34 and 36 basis-point decrease as compared to the discount rates selected at December 31, 2022, respectively. Our post-retirement benefits expense under these plans is determined using the discount rate as of the beginning of the year, which was 5.51% for our pension plan and 5.45% for our other-postretirement benefit plan for 2023. In 2023, settlement accounting was triggered by the amount of lump-sum payments by our qualified pension plan to retirees and other separated employees exceeding the threshold of service and interest cost for the period. As a result, we remeasured our qualified pension plan assets and liabilities using a discount rate of 5.20%, and the remeasurement did not have a material impact to our consolidated financial statements.

Our expected return on plan assets is determined by evaluating the asset class return expectations with our advisors as well as actual, long-term, historical results of our asset returns. The Company's market-related value of plan assets is equal to the fair value of the plans' assets as of the last day of its fiscal year and is a determinant for the expected return on plan assets, which is a component of post-retirement benefits expense. The allocation of our plans' assets impacts our expected return on plan assets. As of December 31, 2023, the expected return on plan assets is based on a targeted allocation of 20% to 40% return seeking assets and 30% to 70% liability hedging assets for our pension plan, and a targeted allocation of 50% to 70% return seeking assets and 30% to 50% liability hedging assets for our other post-retirement benefit plans. Our post-retirement benefits expense increases as the expected return on plan assets decreases. We believe that our actual long-term asset allocations on average will approximate our targeted allocations. Our targeted allocations are driven by our investment strategy to earn a reasonable rate of return while maintaining risk at acceptable levels through the diversification of investments across and within various asset categories. For 2023, we used a 6.8% expected return on plan assets assumption and are currently reviewing this assumption for 2024.

Funding requirements for qualified defined benefit pension plans are determined by government regulations and not by accounting pronouncements. In accordance with funding rules and our funding policy, during 2024 our pension contribution is expected to be $9,393. Future years' contributions will be subject to economic conditions, plan participant data and the funding rules in effect at such time as the funding calculations are performed, though we expect future changes in the amount of contributions and expense recognized to be generally included in customer rates.

Accounting for Income Taxes ─ We estimate the amount of income tax payable or refundable for the current year and the deferred income tax liabilities and assets that results from estimating temporary differences resulting from the treatment of specific items, such as depreciation, for tax and financial statement reporting. Generally, these differences result in the recognition of a deferred tax asset or liability on our consolidated balance sheet and require us to make judgments regarding the probability of the ultimate tax impact of the various transactions we enter into. Based on these judgments, we may record tax reserves or adjustments to valuation allowances on deferred tax assets to reflect the expected realization of future tax benefits. Actual income taxes could vary from these estimates and changes in these estimates can increase income tax expense in the period that these changes in estimates occur.

Our determination of what qualifies as a capital cost versus a tax deduction, for qualifying utility asset improvements, as it relates to our income tax accounting method, is subject to subsequent adjustment as well as IRS audits, changes in income

tax laws, including regulations regarding tax-basis depreciation as it applies to our capital expenditures, or qualifying utility asset improvements, the expiration of a statute of limitations, or other unforeseen matters could impact the tax benefits that have already been recognized. We establish reserves for uncertain tax positions based upon management's judgment as to the sustainability of these positions. These accounting estimates related to the uncertain tax position reserve require judgments to be made as to the sustainability of each uncertain tax position based on its technical merits. We believe our tax positions comply with applicable law and that we have adequately recorded reserves as required. However, to the extent the final tax outcome of these matters is different than our estimates recorded, we would then need to adjust our tax reserves which could result in additional income tax expense or benefits in the period that this information is known.

MPACT OF RECENT ACCOUNTING PRONOUNCEMENTS

We describe the impact of recent accounting pronouncements in Note 1 – *Summary of Significant Accounting Policies* in this Annual Report.

ESSENTIAL UTILITIES, INC. AND SUBSIDIARIES
Management's Report On Internal Control Over Financial Reporting

Management of Essential Utilities, Inc. (the "Company") is responsible for establishing and maintaining adequate internal control over financial reporting, as such term is defined in Rule 13a-15(f) under the Securities Exchange Act of 1934. The Company's internal control over financial reporting is a process designed to provide reasonable assurance regarding the reliability of our financial reporting and the preparation of financial statements for external purposes in accordance with accounting principles generally accepted in the United States of America. The Company's internal control over financial reporting includes those policies and procedures that (1) pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the Company; (2) provide reasonable assurance that transactions are recorded as necessary to permit preparation of financial statements in accordance with generally accepted accounting principles, and that receipts and expenditures of the Company are being made only in accordance with authorizations of management and directors of the Company; and (3) provide reasonable assurance regarding prevention or timely detection of unauthorized acquisition, use, or disposition of the Company's assets that could have a material effect on the financial statements.

Because of its inherent limitations, internal control over financial reporting may not prevent or detect misstatements. Also, projections of any evaluation of effectiveness to future periods are subject to the risk that controls may become inadequate because of changes in conditions, or that the degree of compliance with the policies or procedures may deteriorate.

In assessing the effectiveness of internal control over financial reporting, management used the criteria set forth by the Committee of Sponsoring Organizations of the Treadway Commission ("COSO") in *Internal Control-Integrated Framework* (2013). As a result of management's assessment and based on the criteria in the framework, management has concluded that, as of December 31, 2023, the Company's internal control over financial reporting was effective.

The effectiveness of our internal control over financial reporting as of December 31, 2023 has been audited by PricewaterhouseCoopers LLP, an independent registered public accounting firm, as stated in their report which is included herein.



Christopher H. Franklin
Chairman, President and Chief Executive Officer



Daniel J. Schuller
Executive Vice President and Chief Financial Officer

February 29, 2024

Report of Independent Registered Public Accounting Firm

To the Board of Directors and Shareholders of Essential Utilities, Inc.

Opinions on the Financial Statements and Internal Control over Financial Reporting

We have audited the accompanying consolidated balance sheets, including the consolidated statements of capitalization, of Essential Utilities, Inc. and its subsidiaries (the "Company") as of December 31, 2023 and 2022, and the related consolidated statements of operations and comprehensive income, of equity, and of cash flows for each of the three years in the period ended December 31, 2023, including the related notes and schedule of condensed parent company financial statements as of December 31, 2023 and 2022 and for each of the three years in the period ended December 31, 2023 appearing after the signature pages (collectively referred to as the "consolidated financial statements"). We also have audited the Company's internal control over financial reporting as of December 31, 2023, based on criteria established in *Internal Control - Integrated Framework* (2013) issued by the Committee of Sponsoring Organizations of the Treadway Commission (COSO).

In our opinion, the consolidated financial statements referred to above present fairly, in all material respects, the financial position of the Company as of December 31, 2023 and 2022, and the results of its operations and its cash flows for each of the three years in the period ended December 31, 2023 in conformity with accounting principles generally accepted in the United States of America. Also in our opinion, the Company maintained, in all material respects, effective internal control over financial reporting as of December 31, 2023, based on criteria established in *Internal Control - Integrated Framework* (2013) issued by the COSO.

Basis for Opinions

The Company's management is responsible for these consolidated financial statements, for maintaining effective internal control over financial reporting, and for its assessment of the effectiveness of internal control over financial reporting, included in Management's Report on Internal Control Over Financial Reporting appearing under Item 9A. Our responsibility is to express opinions on the Company's consolidated financial statements and on the Company's internal control over financial reporting based on our audits. We are a public accounting firm registered with the Public Company Accounting Oversight Board (United States) (PCAOB) and are required to be independent with respect to the Company in accordance with the U.S. federal securities laws and the applicable rules and regulations of the Securities and Exchange Commission and the PCAOB.

We conducted our audits in accordance with the standards of the PCAOB. Those standards require that we plan and perform the audits to obtain reasonable assurance about whether the consolidated financial statements are free of material misstatement, whether due to error or fraud, and whether effective internal control over financial reporting was maintained in all material respects.

Our audits of the consolidated financial statements included performing procedures to assess the risks of material misstatement of the consolidated financial statements, whether due to error or fraud, and performing procedures that respond to those risks. Such procedures included examining, on a test basis, evidence regarding the amounts and disclosures in the consolidated financial statements. Our audits also included evaluating the accounting principles used and significant estimates made by management, as well as evaluating the overall presentation of the consolidated financial statements. Our audit of internal control over financial reporting included obtaining an understanding of internal control over financial reporting, assessing the risk that a material weakness exists, and testing and evaluating the design and operating effectiveness of internal control based on the assessed risk. Our audits also included performing such other procedures as we considered necessary in the circumstances. We believe that our audits provide a reasonable basis for our opinions.

Definition and Limitations of Internal Control over Financial Reporting

A company's internal control over financial reporting is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles. A company's internal control over financial reporting includes those policies and procedures that (i) pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the company; (ii) provide reasonable assurance that transactions are recorded as necessary to permit preparation of financial statements in accordance with generally accepted accounting principles, and that receipts and expenditures of the company are being made only in accordance with authorizations of management and directors of the company; and (iii) provide reasonable assurance regarding prevention or timely detection of unauthorized acquisition, use, or disposition of the company's assets that could have a material effect on the financial statements.

Because of its inherent limitations, internal control over financial reporting may not prevent or detect misstatements. Also, projections of any evaluation of effectiveness to future periods are subject to the risk that controls may become inadequate because of changes in conditions, or that the degree of compliance with the policies or procedures may deteriorate.

Critical Audit Matters

The critical audit matter communicated below is a matter arising from the current period audit of the consolidated financial statements that was communicated or required to be communicated to the audit committee and that (i) relates to accounts or disclosures that are material to the consolidated financial statements and (ii) involved our especially challenging, subjective, or complex judgments. The communication of critical audit matters does not alter in any way our opinion on the consolidated financial statements, taken as a whole, and we are not, by communicating the critical audit matter below, providing a separate opinion on the critical audit matter or on the accounts or disclosures to which it relates.

Accounting for Rate Regulation

As described in Notes 1 and 6 to the consolidated financial statements, most of the operating companies of the Company that are regulated public utilities are subject to regulation by the utility commissions of the states in which they operate. Some of the operating companies that are regulated public utilities are subject to rate regulation by county or city government. As of December 31, 2023, regulatory assets were $1.80 billion and regulatory liabilities were $0.85 billion. Regulated public utilities follow the Financial Accounting Standards Board's accounting guidance for regulated operations, which provides for the recognition of regulatory assets and liabilities as allowed by regulators for costs or credits that are reflected in current rates or are considered probable of being included in future rates. The regulatory assets represent costs that are probable to be fully recovered from customers in future rates while regulatory liabilities represent amounts that are expected to be refunded to customers in future rates or amounts recovered from customers in advance of incurring the costs. The regulatory assets or liabilities are then relieved as the cost or credit is reflected in the Company's rates charged for utility service. If, as a result of a change in circumstances, it is determined that a regulated operating company no longer meets the criteria to apply regulatory accounting, the operating company would have to discontinue regulatory accounting and write-off the respective regulatory assets and liabilities. Management makes significant judgments and estimates to record regulatory assets and liabilities. For each regulatory jurisdiction with regulated operations, management evaluates at the end of each reporting period whether the regulatory assets and liabilities continue to meet the probable criteria for future recovery or refund. The evaluation considers factors such as regulatory orders or guidelines, in the same regulatory jurisdiction, of a specific matter or a similar matter, as provided to the Company in the past or to other regulated utilities. In addition, the evaluation may be impacted by changes in the regulatory environment and pending or new legislation that could impact the ability to recover costs through regulated rates. There may be multiple participants to rate or transactional regulatory proceedings who might offer different views on various aspects of such proceedings and, in these instances, may challenge the prudence of business policies and practices, seek cost disallowances or request other relief.

The principal considerations for our determination that performing procedures relating to management's accounting for rate regulation is a critical audit matter are the significant judgment by management when assessing the impact of regulation on the accounting for regulatory assets and liabilities, which in turn led to a high degree of auditor judgment and effort in performing procedures and in evaluating audit evidence related to whether the regulatory assets will be recovered and liabilities will be refunded.

Addressing the matter involved performing procedures and evaluating audit evidence in connection with forming our overall opinion on the consolidated financial statements. These procedures included testing the effectiveness of controls relating to management's evaluation of regulatory matters impacting regulatory assets and liabilities, including controls over the recovery of regulatory assets and the refund of regulatory liabilities. These procedures also included, among others (i) obtaining the Company's correspondence with regulators and assessing the reasonableness of management's judgments regarding the recovery of regulatory assets and refund of regulatory liabilities, (ii) assessing the reasonableness of management's accounting judgments related to new and updated regulatory orders and guidelines, and (iii) testing the calculation of regulatory assets and liabilities based on provisions outlined in regulatory correspondence.



Philadelphia, Pennsylvania
February 29, 2024

We have served as the Company's auditor since 2000.

ESSENTIAL UTILITIES, INC. AND SUBSIDIARIES
CONSOLIDATED BALANCE SHEETS
(In thousands of dollars, except per share amounts)

	December 31,	
	2023	2022
Assets		
Property, plant and equipment, at cost	$ 14,977,021	$ 13,737,387
Less: accumulated depreciation	2,879,949	2,606,441
Net property, plant and equipment	12,097,072	11,130,946
Current assets:		
Cash and cash equivalents	4,612	11,398
Accounts receivable, net	144,300	206,324
Unbilled revenues	101,436	170,504
Inventory - materials and supplies	47,494	46,592
Inventory - gas stored	65,173	153,143
Current assets held for sale	-	11,167
Prepayments and other current assets	99,884	39,759
Regulatory assets	29,080	19,272
Total current assets	491,979	658,159
Regulatory assets	1,766,892	1,342,753
Deferred charges and other assets, net	102,388	166,653
Funds restricted for construction activity	1,381	1,342
Goodwill	2,340,738	2,340,792
Non-current assets held for sale	-	32,124
Operating lease right-of-use assets	37,416	41,734
Intangible assets	3,593	4,604
Total assets	$ 16,841,459	$ 15,719,107

See accompanying notes to consolidated financial statements.

ESSENTIAL UTILITIES, INC. AND SUBSIDIARIES
CONSOLIDATED BALANCE SHEETS (continued)
(In thousands of dollars, except per share amounts)

	December 31,	
	2023	2022
Liabilities and Equity		
Essential Utilities stockholders' equity:		
Common stock at $0.50 par value, authorized 600,000,000 shares, issued 276,595,228 and 266,973,321 as of December 31, 2023 and December 31, 2022	$ 138,297	$ 133,486
Capital in excess of par value	4,137,696	3,793,262
Retained earnings	1,706,675	1,534,331
Treasury stock, at cost, 3,299,191 and 3,236,237 shares as of December 31, 2023 and December 31, 2022	(86,485)	(83,693)
Total stockholders' equity	5,896,183	5,377,386
Long-term debt, excluding current portion	6,870,593	6,418,039
Less: debt issuance costs	44,508	46,982
Long-term debt, excluding current portion, net of debt issuance costs	6,826,085	6,371,057
Commitments and contingencies (See Note 9)		
Current liabilities:		
Current portion of long-term debt	67,415	199,356
Loans payable	160,123	228,500
Accounts payable	221,191	238,843
Book overdraft	13,358	28,694
Accrued interest	53,084	47,063
Accrued taxes	40,641	34,393
Liabilities related to assets held for sale	-	3,263
Regulatory liabilities	31,270	35,276
Dividends payable	83,929	75,808
Other accrued liabilities	126,916	130,673
Total current liabilities	797,927	1,021,869
Deferred credits and other liabilities:		
Deferred income taxes and investment tax credits	1,628,324	1,345,766
Customers' advances for construction	128,755	114,732
Regulatory liabilities	820,910	778,754
Asset retirement obligations	848	843
Operating lease liabilities	34,425	37,666
Non-current liabilities related to assets held for sale	-	974
Pension and other postretirement benefit liabilities	38,850	31,244
Other	24,086	28,562
Total deferred credits and other liabilities	2,676,198	2,338,541
Contributions in aid of construction	645,066	610,254
Total liabilities and equity	$ 16,841,459	$15,719,107

See accompanying notes to consolidated financial statements.

ESSENTIAL UTILITIES, INC. AND SUBSIDIARIES
CONSOLIDATED STATEMENTS OF OPERATIONS AND COMPREHENSIVE INCOME
(In thousands, except per share amounts)

	Years ended December 31,		
	2023	2022	2021
Operating revenues	$ 2,053,824	$ 2,288,032	$ 1,878,144
Operating expenses:			
Operations and maintenance	575,518	613,649	550,580
Purchased gas	352,306	601,995	340,262
Depreciation	338,655	315,811	292,191
Amortization	5,040	5,366	5,761
Taxes other than income taxes	90,208	90,024	86,641
Total operating expenses	1,361,727	1,626,845	1,275,435
Operating income	692,097	661,187	602,709
Other expense (income):			
Interest expense	283,362	238,116	207,709
Interest income	(3,401)	(3,675)	(2,384)
Allowance for funds used during construction	(16,967)	(23,665)	(20,792)
Gain on sale of other assets	(65)	(991)	(976)
Other	(2,613)	494	(2,848)
Income before income taxes	431,781	450,908	422,000
Income tax benefit	(66,445)	(14,329)	(9,612)
Net income	$ 498,226	$ 465,237	$ 431,612
Comprehensive income	$ 498,226	$ 465,237	$ 431,612
Net income per common share:			
Basic	$ 1.86	$ 1.77	$ 1.68
Diluted	$ 1.86	$ 1.77	$ 1.67
Average common shares outstanding during the period:			
Basic	267,171	262,246	257,487
Diluted	267,659	262,868	258,180

See accompanying notes to consolidated financial statements.

ESSENTIAL UTILITIES, INC. AND SUBSIDIARIES
CONSOLIDATED STATEMENTS OF CAPITALIZATION
(In thousands of dollars, except per share amounts)

		December 31, 2023	December 31, 2022
Stockholders' equity:			
Common stock, $0.50 par value		$ 138,297	$ 133,486
Capital in excess of par value		4,137,696	3,793,262
Retained earnings		1,706,675	1,534,331
Treasury stock, at cost		(86,485)	(83,693)
Total stockholders' equity		5,896,183	5,377,386
Long-term debt of subsidiaries (substantially collateralized by utility plant):			
Interest Rate Range	Maturity Date Range		
0.00% to 0.99%	2023 to 2033	2,935	1,875
1.00% to 1.99%	2023 to 2039	7,538	8,369
2.00% to 2.99%	2024 to 2058	207,917	209,755
3.00% to 3.99%	2023 to 2056	1,313,932	1,351,432
4.00% to 4.99%	2023 to 2059	1,245,727	1,403,313
5.00% to 5.99%	2023 to 2061	312,745	14,357
6.00% to 6.99%	2026 to 2036	31,000	31,000
7.00% to 7.99%	2025 to 2027	28,125	28,378
8.00% to 8.99%	2025	1,289	2,116
9.00% to 9.99%	2026	11,800	11,800
		3,163,008	3,062,395
Notes payable to bank under revolving credit agreement, variable rate, due 2027		720,000	490,000
Unsecured notes payable:			
Notes at 2.40% due 2031		400,000	400,000
Notes at 2.704% due 2030		500,000	500,000
Notes ranging from 3.01% to 3.59%, due 2029 through 2050		1,125,000	1,125,000
Notes at 4.28%, due 2049		500,000	500,000
Notes at 5.30%, due 2052		500,000	500,000
Notes at 5.95%, due 2023 through 2034		30,000	40,000
Total long-term debt		6,938,008	6,617,395
Current portion of long-term debt		67,415	199,356
Long-term debt, excluding current portion		6,870,593	6,418,039
Less: debt issuance costs		44,508	46,982
Long-term debt, excluding current portion, net of debt issuance costs		6,826,085	6,371,057
Total capitalization		$ 12,722,268	$ 11,748,443

See accompanying notes to consolidated financial statements.

ESSENTIAL UTILITIES, INC. AND SUBSIDIARIES
CONSOLIDATED STATEMENTS OF EQUITY
(In thousands of dollars, except per share amounts)

	Common stock	Capital in excess of par value	Retained earnings	Treasury stock	Total
Balance at December 31, 2020	$ 124,285	$ 3,379,057	$ 1,261,862	$ (81,327)	$ 4,683,877
Net income	-	-	431,612	-	431,612
Dividends declared and paid ($1.0378 per share)	-	-	(258,650)	-	(258,650)
Issuance of common stock from stock purchase contracts (127,749 shares)	64	(64)	-	-	-
Issuance of common stock under dividend reinvestment plan (374,824 shares)	187	16,612	-	-	16,799
Issuance of common stock from forward equity sale agreement (6,700,000 shares)	3,350	296,389	-	-	299,739
Repurchase of stock (76,732 shares)	-	-	-	(3,291)	(3,291)
Equity compensation plan (206,163 shares)	103	(103)	-	-	-
Exercise of stock options (122,297 shares)	61	4,111	-	-	4,172
Stock-based compensation	-	9,998	(623)	-	9,375
Other	-	(186)	-	1,003	817
Balance at December 31, 2021	$ 128,050	$ 3,705,814	$ 1,434,201	$ (83,615)	$ 5,184,450
Net income	-	-	465,237	-	465,237
Dividends declared and paid ($1.1104 per share)	-	-	(288,632)	-	(288,632)
Dividends of March 1, 2023 declared ($0.287 per share)	-	-	(75,808)	-	(75,808)
Issuance of common stock from stock purchase contracts (9,029,461 shares)	4,515	(4,515)	-	-	-
Issuance of common stock under dividend reinvestment plan (368,278 shares)	184	16,435	-	-	16,619
Issuance of common stock from at-the-market sale agreements (1,321,994 shares)	661	62,379	-	-	63,040
Repurchase of stock (25,037 shares)	-	-	-	(1,192)	(1,192)
Equity compensation plan (81,516 shares)	41	(41)	-	-	-
Exercise of stock options (69,684 shares)	35	2,440	-	-	2,475
Stock-based compensation	-	12,094	(667)	-	11,427
Other	-	(1,344)	-	1,114	(230)
Balance at December 31, 2022	$ 133,486	$ 3,793,262	$ 1,534,331	$ (83,693)	$ 5,377,386
Net income	-	-	498,226	-	498,226
Dividends declared and paid ($1.1882 per share)	-	-	(240,999)	-	(240,999)
Dividends of March 1, 2024 declared ($0.3071 per share)	-	-	(83,929)	-	(83,929)
Issuance of common stock under dividend reinvestment plan (430,487 shares)	215	15,790	-	-	16,005
Issuance of common stock from at-the-market sale agreements (8,938,839 shares)	4,470	318,513	-	-	322,983
Repurchase of stock (89,785 shares)	-	-	-	(3,981)	(3,981)
Equity compensation plan (244,407 shares)	122	(122)	-	-	-
Exercise of stock options (8,174 shares)	4	283	-	-	287
Stock-based compensation	-	11,330	(954)	-	10,376
Other	-	(1,360)	-	1,189	(171)
Balance at December 31, 2023	$ 138,297	$ 4,137,696	$ 1,706,675	$ (86,485)	$ 5,896,183

See accompanying notes to consolidated financial statements.

ESSENTIAL UTILITIES, INC. AND SUBSIDIARIES
CONSOLIDATED STATEMENTS OF CASH FLOWS
(In thousands of dollars, except per share amounts)

	Years ended December 31,		
	2023	2022	2021
Cash flows from operating activities:			
Net income	$ 498,226	$ 465,237	$ 431,612
Adjustments to reconcile net income to net cash flows from operating activities:			
Depreciation and amortization	343,695	321,177	297,952
Deferred income taxes	(79,845)	(23,045)	(8,514)
Provision for doubtful accounts	23,209	27,631	27,336
Stock-based compensation	11,323	12,206	10,078
Gain on sale of utility system and other assets	(65)	(991)	(1,589)
Net change in receivables, deferred purchased gas costs, inventory and prepayments	189,989	(223,335)	(109,605)
Net change in payables, accrued interest, accrued taxes and other accrued liabilities	(14,559)	53,761	5,190
Pension and other postretirement benefits contributions	(20,343)	(22,027)	(15,135)
Other	(18,043)	(10,308)	7,354
Net cash flows from operating activities	933,587	600,306	644,679
Cash flows from investing activities:			
Property, plant and equipment additions, including the debt component of allowance for funds used during construction of $5,241, $6,047 and $4,510	(1,199,103)	(1,062,763)	(1,020,519)
Acquisitions of utility systems and other, net	(45,303)	(116,891)	(36,326)
Net proceeds from the sale of utility systems and other assets	41,758	1,081	1,819
Other	(19,080)	271	(1,032)
Net cash flows used in investing activities	(1,221,728)	(1,178,302)	(1,056,058)
Cash flows from financing activities:			
Customers' advances and contributions in aid of construction	23,982	11,714	15,264
Repayments of customers' advances	(8,471)	(5,006)	(7,725)
Net proceeds (repayments) of short-term debt	(68,377)	163,500	(13,350)
Proceeds from long-term debt	1,207,619	1,646,742	1,095,171
Repayments of long-term debt	(876,379)	(977,175)	(769,546)
Change in cash overdraft position	(15,336)	(53,028)	37,719
Proceeds from issuance of common stock under dividend reinvestment plan	16,005	16,619	16,799
Proceeds from issuance of common stock from forward equity sale agreement	-	-	299,739
Proceeds from issuance of common stock from at-the-market sale agreement	322,983	63,040	-
Proceeds from exercised stock options	287	2,475	4,172
Repurchase of common stock	(3,981)	(1,192)	(3,291)
Dividends paid on common stock	(316,806)	(288,632)	(258,650)
Other	(171)	(230)	817
Net cash flows from financing activities	281,355	578,827	417,119
Net increase (decrease) in cash and cash equivalents	(6,786)	831	5,740
Cash and cash equivalents at beginning of year	11,398	10,567	4,827
Cash and cash equivalents at end of year	$ 4,612	$ 11,398	$ 10,567
Cash paid during the year for:			
Interest, net of amounts capitalized	$ 272,532	$ 225,820	$ 201,792
Income taxes	7,839	11,269	5,692
Non-cash investing activities:			
Property, plant and equipment additions purchased at the period end, but not yet paid	$ 102,770	$ 102,129	$ 95,945
Non-cash utility property contributions	56,297	35,698	36,882

See accompanying notes to consolidated financial statements.

Refer to Note 15 – *Employee Stock and Incentive Plan* for a description of non-cash activities.

ESSENTIAL UTILITIES, INC. AND SUBSIDIARIES
Notes to Consolidated Financial Statements
(In thousands of dollars, except per share amounts)

Note 1 – *Summary of Significant Accounting Policies*

Nature of Operations ─ Essential Utilities, Inc. ("Essential Utilities," the "Company," "we," "our", or "us") is the holding company for regulated utilities providing water, wastewater, or natural gas services concentrated in Pennsylvania, Ohio, Texas, Illinois, North Carolina, New Jersey, Indiana, Virginia, and Kentucky under the Aqua and Peoples brands. One of our largest operating subsidiaries is Aqua Pennsylvania, Inc., which accounted for approximately 56% of our Regulated Water segment's operating revenues and approximately 68% of our Regulated Water segment's income for 2023. As of December 31, 2023, Aqua Pennsylvania provided water or wastewater services to approximately one-half of the total number of Regulated Water customers we serve. Aqua Pennsylvania's service territory is located in the suburban areas north and west of the City of Philadelphia and in 27 other counties in Pennsylvania. The Company's other regulated water or wastewater utility subsidiaries provide similar services in seven additional states. Our Peoples subsidiaries provide natural gas service to approximately 744,000 customers in western Pennsylvania and Kentucky. Approximately 95% of the total number of natural gas utility customers we serve are in western Pennsylvania. The Company also operates market-based activities, conducted through its non-regulated subsidiaries, that provide utility service line protection solutions and repair services to households and gas marketing and production activities.

In December 2022, the Company signed an agreement to sell its regulated natural gas utility assets in West Virginia, which represented approximately two percent of the Company's regulated natural gas customers. The sale closed on October 1, 2023, and concluded our regulated utility operations in West Virginia. In October 2023, the Company entered into an agreement to sell its interest in three non-utility local microgrid and distribution energy projects. This sale was completed in January 2024. See Note 6 – *Assets Held for Sale and Dispositions* for further information.

Regulation ─ Most of the operating companies that are regulated public utilities are subject to regulation by the utility commissions of the states in which they operate. The respective utility commissions have jurisdiction with respect to rates, service, accounting procedures, issuance of securities, acquisitions and other matters. Some of the operating companies that are regulated public utilities are subject to rate regulation by county or city government. Regulated public utilities follow the Financial Accounting Standards Board's ("FASB") accounting guidance for regulated operations, which provides for the recognition of regulatory assets and liabilities as allowed by regulators for costs or credits that are reflected in current rates or are considered probable of being included in future rates. Costs, for which the Company has received or expects to receive prospective rate recovery, are deferred as a regulatory asset and amortized over the period of rate recovery in accordance with the FASB's accounting guidance for regulated operations. The regulatory assets or liabilities are then relieved as the cost or credit is reflected in Company's rates charged for utility service. If, as a result of a change in circumstances, it is determined that a regulated operating company no longer meets the criteria to apply regulatory accounting, the operating company would have to discontinue regulatory accounting and write-off the respective regulatory assets and liabilities. See Note 6 - *Regulatory Assets and Liabilities* for further information regarding the Company's regulatory assets.

The Company makes significant judgments and estimates to record regulatory assets and liabilities. For each regulatory jurisdiction with regulated operations, the Company evaluates at the end of each reporting period, whether the regulatory assets and liabilities continue to meet the probable criteria for future recovery or refund. The evaluation considers factors such as regulatory orders or guidelines, in the same regulatory jurisdiction, of a specific matter or a similar matter, as provided to the Company in the past or to other regulated utilities. In addition, the evaluation may be impacted by changes in the regulatory environment and pending or new legislation that could impact the ability to recover costs through regulated rates. There may be multiple participants to rate or transactional regulatory proceedings who might offer different views on various aspects of such proceedings, and in these instances, may challenge the prudence of our business policies and practices, seek cost disallowances or request other relief.

Use of Estimates in Preparation of Consolidated Financial Statements ─ The preparation of consolidated financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

Basis of Presentation – The consolidated financial statements include the accounts of the Company and its subsidiaries. All intercompany accounts and transactions have been eliminated.

Property, Plant and Equipment and Depreciation ─ Property, plant and equipment consist primarily of utility plant. The cost of additions includes contracted cost, direct labor and fringe benefits, materials, overheads, and for additions meeting certain criteria, allowance for funds used during construction. Utility systems acquired are typically recorded at estimated original cost of utility plant when first devoted to utility service and the applicable depreciation is recorded to accumulated depreciation. Further, utility systems acquired under fair value regulations would be recorded based on the valuation of the utility plant as approved by the respective utility commission. The difference between the estimated original cost, less applicable accumulated depreciation, and the purchase price may be recorded as an acquisition adjustment within utility plant as permitted by the applicable regulatory jurisdiction. At December 31, 2023 and 2022, utility plant includes a net credit acquisition adjustment of $6,444 and $6,076, respectively, which is generally being amortized from 10 to 53 years. Amortization of the acquisition adjustments totaled $2,103 in 2023, $2,788 in 2022, and $2,842 in 2021.

Utility expenditures for maintenance and repairs, including major maintenance projects and minor renewals, are charged to operating expenses when incurred in accordance with the system of accounts prescribed by the utility commissions of the states in which the company operates. The cost of new units of property and betterments are capitalized. Utility expenditures for water main cleaning and relining of pipes are deferred and are presented in net property, plant and equipment in accordance with the FASB's accounting guidance for regulated operations. As of December 31, 2023, $1,635 of these costs have been incurred since the last respective rate proceeding and the Company expects to recover these costs in future rates.

The cost of software upgrades and enhancements are capitalized if they result in added functionality, which enables the software to perform tasks it was previously incapable of performing. Information technology costs associated with major system installations, conversions and improvements, such as software training, data conversion and business process reengineering costs, are deferred as a regulatory asset if the Company expects to recover these costs in future rates. If these costs are not deferred, then these costs are charged to operating expenses when incurred. As of December 31, 2023, $44,238 of these costs have been deferred since the last respective rate proceeding as a regulatory asset, and the deferral is reported as a component of net property, plant and equipment.

When units of utility property are replaced, retired or abandoned, the recorded value thereof is credited to the asset account and such value, together with the net cost of removal, is charged to accumulated depreciation. To the extent the Company anticipates recovery of the cost of removal or other retirement costs through rates after the retirement costs are incurred, a regulatory asset is recorded as those costs are incurred. In some cases, the Company recovers retirement costs through rates during the life of the associated asset and before the costs are incurred. These amounts, which are not yet utilized, result in a regulatory liability being reported based on the amounts previously recovered through customer rates.

The straight-line remaining life method is used to compute depreciation on utility plant. Generally, the straight-line method is used with respect to transportation and mechanical equipment, office equipment and laboratory equipment.

Impairment of Long-Lived Assets - Long-lived assets of the Company, which consist primarily of utility plant in service, operating lease right-of-use assets and intangible assets, are reviewed for impairment when changes in circumstances or events occur. These circumstances or events could include a decline in the market value or physical condition of a long-lived asset, an adverse change in the manner in which long-lived assets are used or planned to be used, a change in historical trends, operating cash flows associated with the long-lived assets, changes in macroeconomic conditions, industry and market conditions, or overall financial performance. When these circumstances or events occur, the Company determines whether it is more likely than not that the fair value of those assets is less than their carrying amount. If the Company determines that it is more likely than not (that is, the likelihood of more than 50 percent), the Company would recognize an impairment charge if it is determined that the carrying amount of an asset exceeds the sum of the undiscounted estimated cash flows. In this circumstance, the Company would recognize an impairment charge equal to the difference between the carrying amount and the fair value of the asset. Fair value is estimated to be the

present value of future net cash flows associated with the asset, discounted using a discount rate commensurate with the risk and remaining life of the asset. During the years ended December 31, 2022 and 2021, the Company recorded an impairment loss to write down a portion of the operating lease right-of-use asset for office space not used in operations to fair value. Refer to Note 10 – *Leases*, for further details.

Regulatory assets are reviewed for the continued application of the FASB accounting guidance for regulated operations. The Company's review determines whether there have been changes in circumstances or events, such as regulatory disallowances, or abandonments, that have occurred that require adjustments to the carrying value of these assets. Adjustments to the carrying value of these assets would be made in instances where their inclusion in the rate-making process is unlikely. For utility plant in service, we would recognize an impairment loss for any amount disallowed by the respective utility commission.

Allowance for Funds Used During Construction ─ The allowance for funds used during construction ("AFUDC") represents the capitalized cost of funds used to finance the construction of utility plant. In general, AFUDC is applied to construction projects requiring more than one month to complete. No AFUDC is applied to projects funded by customer advances for construction, contributions in aid of construction, or applicable state-revolving fund loans. AFUDC includes the net cost of borrowed funds and a rate of return on other funds when used and is recovered through rates as the utility plant is depreciated. The amount of AFUDC related to equity funds in 2023 was $11,726, 2022 was $17,618, and 2021 was $16,282. No interest was capitalized by our market-based businesses.

Lease Accounting ─ The Company evaluates the contracts it enters into to determine whether such contracts contain leases. A contract contains a lease if the contract conveys the right to control the use of identified property, plant or equipment for a period of time in exchange for consideration. We enter into operating lease contracts for the right to utilize certain land, office facilities, office equipment, and vehicles from third parties. For contracts that extend for a period greater than 12 months, we recognize a right of use asset and a corresponding lease liability on our consolidated balance sheet. The present value of each lease is based on the future minimum lease payments in accordance with Accounting Standards Codification ("ASC") 842 and is determined by discounting these payments using an incremental borrowing rate.

Recognition of Revenues ─ The Company recognizes revenue as utility services are provided to our customers, which happens over time as the services are delivered and the performance obligation is satisfied. The Company's utility revenues recognized in an accounting period includes amounts billed to customers on a cycle basis and unbilled amounts based on estimated usage from the last billing to the end of the accounting period. Unbilled amounts are calculated by deriving estimates based on an average usage of the prior month. The Company's actual results could differ from these estimates, which would result in operating revenues being adjusted in the period that the revision to our estimates are determined.

Generally, payment is due within 30 days once a bill is issued to a customer. Sales tax and other taxes we collect on behalf of government authorities, concurrent with our revenue-producing activities, are primarily excluded from revenue. The following table presents our revenues disaggregated by major source and customer class for the years ended December 31:

2023	Water Revenues	Wastewater Revenues	Natural Gas Revenues	Other Revenues
Revenues from contracts with customers:				
Residential	$ 641,351	$ 139,188	$ 519,406	$ -
Commercial	180,731	35,530	111,272	-
Fire protection	41,257	-	-	-
Industrial	33,949	2,087	3,232	-
Gas transportation	-	-	184,598	-
Other water	51,527	-	-	-
Other wastewater	-	10,589	-	-
Other utility	-	-	43,163	14,863
Revenues from contracts with customers	948,815	187,394	861,671	14,863
Alternative revenue program	2,236	68	2,088	-
Other and eliminations	-	-	-	36,689
Consolidated	$ 951,051	$ 187,462	$ 863,759	$ 51,552

2022	Water Revenues	Wastewater Revenues	Natural Gas Revenues	Other Revenues
Revenues from contracts with customers:				
Residential	$ 607,473	$ 122,612	$ 720,490	$ -
Commercial	168,460	30,340	149,653	-
Fire protection	38,970	-	-	-
Industrial	32,581	1,755	5,636	-
Gas transportation	-	-	205,825	-
Other water	55,389	-	-	-
Other wastewater	-	10,676	-	-
Other utility	-	-	61,393	11,478
Revenues from contracts with customers	902,873	165,383	1,142,997	11,478
Alternative revenue program	3,309	(71)	365	-
Other and eliminations	-	-	-	61,698
Consolidated	$ 906,182	$ 165,312	$ 1,143,362	$ 73,176

2021	Water Revenues	Wastewater Revenues	Natural Gas Revenues	Other Revenues
Revenues from contracts with customers:				
Residential	$ 561,996	$ 99,931	$ 530,338	$ -
Commercial	151,071	22,060	99,596	-
Fire protection	35,984	-	-	-
Industrial	30,230	1,729	3,427	-
Gas transportation	-	-	198,195	-
Other water	53,488	-	-	-
Other wastewater	-	8,860	-	-
Customer rate credits	-	-	(5,000)	-
Other utility	-	-	32,812	13,358
Revenues from contracts with customers	832,769	132,580	859,368	13,358
Alternative revenue program	1,760	(264)	534	-
Other and eliminations	-	-	-	38,039
Consolidated	$ 834,529	$ 132,316	$ 859,902	$ 51,397

Revenues from Contracts with Customers – These revenues are composed of four main categories: water, wastewater, natural gas, and other. Water revenues represent revenues earned for supplying customers with water service. Wastewater revenues represent revenues earned for treating wastewater and releasing it into the environment. Natural gas revenues represent revenues earned for the gas commodity and delivery of natural gas to customers. Other revenues are associated fees that relate to our utility businesses but are not water, wastewater, or natural gas revenues. Refer to the description below for a discussion of the performance obligation for each of these revenue streams.

- Tariff Revenues – These revenues are categorized by customer class: residential, commercial, fire protection, industrial, gas transportation, other water, and other wastewater. The rates that generate these revenues are approved by the respective state utility commission, and revenues are billed cyclically and accrued for when unbilled. The regulated natural gas rates are set and adjusted for increases or decreases in our purchased gas costs through purchased gas adjustment mechanisms. Purchased gas adjustment mechanisms provide us with a means to recover purchased gas costs on an ongoing basis without filing a rate case. Other water and other wastewater revenues consists primarily of fines, penalties, surcharges, and availability lot fees. Our performance obligation for tariff revenues is to provide potable water, wastewater treatment service, or delivery and sale of natural gas to customers. This performance obligation is satisfied over time as the services are rendered. The amounts that the Company has a right to invoice for tariff revenues reflect the right to consideration from the customers in an amount that corresponds directly with the value transferred to the customer for the performance completed to date.

- Other Utility Revenues – Other utility revenues represent revenues earned primarily from: antenna revenues, which represents fees received from telecommunication operators that have put cellular antennas on our water towers; operation and maintenance and billing contracts, which represent fees earned from municipalities for our operation of their water or wastewater treatment services or performing billing services; and fees earned from developers for accessing our water mains, miscellaneous service revenue from gas distribution operations, gas processing and handling revenue, sales of natural gas at market-based rates and contracted fixed prices, sales of gas purchased from third parties, and other gas marketing activities. The performance obligations vary for these revenues, but all are primarily recognized over time as the service is delivered.

- Alternative Revenue Program:
    - Water / Wastewater Revenues – These revenues represent the difference between the actual billed utility volumetric water and wastewater revenues for Aqua Illinois and the revenues set in the last Aqua Illinois rate case. In accordance with the Illinois Commerce Commission, we recognize revenues based on the target amount established in the last rate case, and then record either a regulatory asset or liability based on the cumulative annual difference between the target and actual amounts billed, which results in either a payment from customers or a refund due to customers. The cumulative annual difference is either refunded to customers or collected from customers over a nine-month period.

    - Natural Gas Revenues – These revenues represent the weather-normalization adjustment (“WNA”) mechanism in place for our natural gas customers served in Kentucky. The WNA serves to minimize the effects of weather on the Company’s results for its residential and small commercial natural gas customers. This regulatory mechanism adjusts revenues earned for the variance between actual and normal weather and can have either positive (warmer than normal) or negative (colder than normal) effects on revenues. Customer bills are adjusted in the December through April billing months, with rates adjusted for the difference between actual revenues and revenues calculated under this mechanism billed to the customers.

  These revenue programs represent a contract between the utility and its regulators, not customers, and therefore are not within the scope of the FASB’s accounting guidance for recognizing revenue from contracts with customers.

- Other and Eliminations – Other and eliminations consist of market-based revenues, which are earned through our non-regulated natural gas operations and Aqua Resources, and intercompany activities for revenue billed between our subsidiaries. Our non-regulated natural gas operations consist of utility service line protection solutions and repair services for households and the operation of gas marketing and production entities. Revenue is recognized and the performance obligation is satisfied over time as the service is delivered. Aqua Resources earned revenues and continues to earn revenue through third-party water and sewer service line protection and repair services. For the service line protection business, the performance obligations are allowing the use of our logo to a third-party water and sewer service line repair provider. Revenues are primarily recognized over time as service is delivered.

Cash and Cash Equivalents ― The Company considers all highly liquid investments with an original maturity of three months or less, which are not restricted for construction activity, to be cash equivalents.

The Company had a book overdraft, which represents transactions that have not cleared the bank accounts at the end of the period, for specific disbursement cash accounts of $13,358 and $28,694 at December 31, 2023 and 2022, respectively. The Company transfers cash on an as-needed basis to fund these items as they clear the bank in subsequent periods. The balance of the book overdraft is reported as book overdraft and the change in the book overdraft balance is reported as cash flows from financing activities, due to our ability to fund the overdraft with the Company's credit facility.

Accounts Receivable ― Accounts receivable are recorded at the invoiced amounts, which consists of billed and unbilled revenues. The allowance for doubtful accounts is the Company's best estimate of the amount of probable credit losses in our existing accounts receivable and is determined based on lifetime expected credit losses and the aging of account balances. The Company reviews the allowance for doubtful accounts quarterly. Account balances are written off against the allowance when it is probable the receivable will not be recovered. When utility customers request extended payment terms, credit is extended based on regulatory guidelines, and collateral is not required.

Inventories – Materials and Supplies – Inventories are stated at cost. Cost is determined using the first-in, first-out method.

Inventory – Gas Stored – The Company accounts for gas in storage inventory using the weighted average cost of gas method.

Assets Held for Sale ― When the Company makes a decision to sell an asset or to stop some part of its business, the Company assesses if such assets should be classified as an asset held for sale. Assets held for sale are measured at the lower of their carrying amount or fair value less cost to sell. For long-lived assets or disposal groups that are classified as held for sale but do not meet the criteria for discontinued operations, the assets and liabilities are presented separately on the consolidated balance sheet of the initial period in which it is classified as held for sale. The major classes of assets and liabilities classified as held for sale are disclosed in the notes to the consolidated financial statements. See *"Note 3 – Assets Held for Sale and Dispositions"*.

Goodwill — Goodwill represents the excess cost over the fair value of net tangible and identifiable intangible assets acquired through acquisitions. Goodwill is not amortized but is tested for impairment annually, or more often, if circumstances indicate a possible impairment may exist. When testing goodwill for impairment, we may assess qualitative factors, including macroeconomic conditions, industry and market considerations, changes to regulatory environment, recent regulatory and legislative proceedings, cost factors, overall financial performance, and entity specific events, for some or all of our reporting units to determine whether it's more likely than not that the fair value of a reporting unit is less than its carrying amount. Alternatively, based on our assessment of the qualitative factors previously noted or at our discretion, we may perform a quantitative goodwill impairment test by determining the fair value of a reporting unit. If we perform a quantitative test and determine that the fair value of a reporting unit is less than its carrying amount, we would record an impairment loss for the amount by which a reporting unit's carrying amount exceeds its fair value, not to exceed the reporting unit's carrying amount of goodwill.

Impairment testing for goodwill is done at the reporting unit level. A reporting unit is an operating segment or one level below an operating segment (also known as a component). A component of an operating segment is a reporting unit if the component constitutes a business for which discrete financial information is available, and segment management regularly reviews the operating results of that component. We assigned assets and liabilities to each reporting unit based on either specific identification or by using judgment for the remaining assets and liabilities that are not specific to a reporting unit. Goodwill was assigned to the reporting units based on a combination of specific identification and relative fair values.

Determining the fair value of our reporting units involves the use of significant estimates and assumptions and considerable management judgment. We base our fair value estimates on assumptions we believe to be reasonable at the time, but such assumptions are subject to inherent uncertainty. We estimated the fair value of reporting units by weighting results from the market approach and the income approach. These valuation approaches consider a number of factors that include, but are not limited to, prospective financial information, growth rates, terminal value, discount rates, and comparable multiples from publicly traded companies in our industry. Changes in market conditions, changes in the regulatory environment, pending or new legislation that could impact the ability to recover costs through regulated rates or other factors outside of our control, could cause us to change key assumptions and our judgment about a reporting unit's prospects. Similarly, in a specific period, a reporting unit could significantly underperform relative to its historical or projected future operating results. Either situation could result in a meaningfully different estimate of the fair value of our reporting units, and a consequent future impairment charge.

During the fourth quarter of 2023, as part of the annual goodwill assessment as of October 1, 2023, we elected to perform a quantitative goodwill impairment assessment on the goodwill attributable to our Regulated Natural Gas reporting unit and a qualitative assessment for our Regulated Water and Other reporting units. Based on our analysis, we determined that none of the goodwill of our reporting units was impaired.

The following table summarizes the changes in the Company's goodwill:

	Regulated Water	Regulated Natural Gas	Other	Consolidated
Balance at December 31, 2021	$ 58,527	$ 2,277,447	$ 4,841	$ 2,340,815
Goodwill acquired	-	-	-	-
Reclassifications to utility plant acquisition adjustment	(23)	-	-	(23)
Balance at December 31, 2022	58,504	2,277,447	4,841	2,340,792
Goodwill acquired	-	-	-	-
Reclassifications to utility plant acquisition adjustment	(54)	-	-	(54)
Balance at December 31, 2023	$ 58,450	$ 2,277,447	$ 4,841	$ 2,340,738

The reclassification of goodwill to utility plant acquisition adjustment results from either a regulatory order or a mechanism approved by the applicable utility commission. A regulatory order may provide for the one-time transfer of certain acquired goodwill. The mechanism provides for the transfer over time, and the recovery through customer rates, of goodwill associated with some acquisitions upon achieving specific objectives.

Intangible assets – The Company's intangible assets consist of customer relationships for our non-regulated natural gas operations and non-compete agreements with certain former employees of Peoples. These intangible assets are amortized on a straight-line basis over their estimated useful lives of fifteen years for the customer relationships and five years for the non-compete agreements.

Derivative Instruments – The Company's natural gas commodity price risk, driven mainly by price fluctuations of natural gas, is mitigated by its purchased-gas cost adjustment mechanisms. The Company also uses derivative instruments to economically hedge the cost of anticipated natural gas purchases during the winter heating months that seeks to offset the risk to the Company's utility customers from upward market price volatility. These strategies include requirements contracts, spot purchase contracts and underground storage to meet regulated customers' natural gas requirements that may have fixed or variable pricing. The variable price contracts qualify as derivative instruments; however, because the contract price is the prevailing price at the future transaction date the contract has no determinable fair value. The fixed price contracts and firm commitments to purchase a fixed quantity of gas in the future qualify for the normal purchases and normal sales exception that is allowed for contracts that are probable of delivery in the normal course of business and, as such, are accounted for under the accrual basis and are not recorded at fair value in the Company's consolidated financial statements.

Deferred Charges and Other Assets ─ Deferred charges and other assets consist primarily of assets held to compensate employees in the future who participate in the Company's deferred compensation plan, and prepaid pension and other post-retirement benefit plans assets, which amounted to $26,442 and $43,025 as of December 31, 2023; and $24,962 and $43,827 as of December 31, 2022, respectively. The assets of the deferred compensation plan are invested in mutual funds which are carried on the consolidated balance sheet at fair market value, and changes in fair value are included in other expense (income), refer to Note 12 – *Fair Value of Financial Instruments* for further details. Refer to Note 16 – *Pension Plans and Other Post-Retirement Benefit Plans* for further information on the prepaid pension and other post-retirement benefit plan assets.

As of December 31, 2022, deferred charges and other assets also included the non-current portion of the Company's interest in three non-utility local microgrid and distributed energy projects amounting to $63,204. In October 2023, the Company entered to an agreement to sell their interests in these projects for $165,000. As of December 31, 2023, the balances associated with these projects of $63,182 are included in prepayments and other current assets in the consolidated balance sheets. In January 2024, the sale was completed. Refer to Note 3 – *Assets Held for Sale and Dispositions* for further details.

Income Taxes ─ The Company accounts for some income and expense items in different time periods for financial and tax reporting purposes. Deferred income taxes are provided on specific temporary differences between the tax basis of the assets and liabilities, and the amounts at which they are carried in the consolidated financial statements. The income tax effect of temporary differences not currently included in rates is recorded as deferred taxes with an offsetting regulatory asset or liability. These deferred income taxes are based on the enacted tax rates expected to be in effect when such temporary differences are projected to reverse. Valuation allowances are established when necessary to reduce deferred tax assets to the amount more likely than not to be realized. Investment tax credits are deferred and amortized over the estimated useful lives of the related properties. Judgment is required in evaluating the Company's Federal and state tax positions. Despite management's belief that the Company's tax return positions are fully supportable, the Company establishes reserves when it believes that its tax positions are likely to be challenged and it may not fully prevail in these challenges. The Company's provision for income taxes includes interest, penalties and reserves for uncertain tax positions.

Customers' Advances for Construction and Contributions in Aid of Construction ─ Utility mains, other utility property or, in some instances, cash advances to reimburse the Company for its costs to construct utility mains or other utility property, are contributed to the Company by customers, real estate developers and builders in order to extend utility service to their properties. The value of these contributions is recorded as customers' advances for construction. Over time, the amount of non-cash contributed property will vary based on the timing of the contribution of the non-cash property and the volume of non-cash contributed property received in connection with development in our service territories. The Company makes refunds on these advances over a specific period of time based on operating revenues related to the property, or as new customers are connected to and take service from the applicable water main. After all refunds are made, any remaining balance is transferred to contributions in aid of construction for our regulated water business. Contributions in aid of construction include direct non-refundable contributions and the portion of customers' advances for construction that become non-refundable. For our regulated gas business, non-refundable contributions are netted against the cost of the related utility mains or other utility property.

Based on regulatory conventions in states where the Company operates, generally our subsidiaries depreciate contributed property and amortize contributions in aid of construction at the composite rate of the related property. Contributions in aid of construction and customers' advances for construction are deducted from the Company's rate base for rate-making purposes, and therefore, no return is earned on contributed property.

Stock-Based Compensation ─ The Company records compensation expense in the financial statements for stock-based awards based on the grant date fair value of those awards. Stock-based compensation expense includes an estimate for pre-vesting forfeitures and is recognized over the requisite service periods of the awards on either a straight-line basis, or the graded vesting method, which is generally commensurate with the vesting term.

Fair Value Measurements – The Company follows the FASB's accounting guidance for fair value measurements and disclosures, which defines fair value and establishes a framework for using fair value to measure assets and liabilities. That framework provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (Level 1 measurements) and the lowest priority to unobservable inputs (Level 3 measurements). The three levels of the fair value hierarchy are as follows:

- Level 1: unadjusted quoted prices in active markets for identical assets or liabilities that the Company has the ability to access;

- Level 2: inputs other than Level 1 that are observable, either directly or indirectly, such as quoted market prices in active markets for similar assets or liabilities, quoted prices for identical or similar assets or liabilities in non-active markets, or other inputs that are observable or can be corroborated by observable market data for substantially the full term of the assets or liabilities; or

- Level 3: inputs that are unobservable and significant to the fair value measurement.

The asset's or liability's fair value measurement level within the fair value hierarchy is based on the lowest level of any input that is significant to the fair value measurement. Valuation techniques used need to maximize the use of observable inputs and minimize the use of unobservable inputs. Additionally, assets that are measured at fair value using the net asset value ("NAV") per share practical expedient are not classified in the fair value hierarchy. There have been no changes in the valuation techniques used to measure fair value or asset or liability transfers between the levels of the fair value hierarchy for the years ended December 31, 2023 and 2022.

Recent Accounting Pronouncements ─

Pronouncements to be adopted upon the effective date:

In December 2023, the FASB issued ASU 2023-09, *"Income Taxes (*Topic 740*): Improvements to Income Tax Disclosures"*. The ASU enhances the transparency and decision usefulness of income tax disclosures and is effective for annual periods beginning after December 15, 2024 on a prospective basis. Early adoption is permitted. The Company is currently evaluating the impact of this ASU on its consolidated financial statements and related disclosures.

In November 2023, the FASB issued ASU 2023-07 *Segment Reporting - Improving Reportable Segment Disclosures (Topic 280)*. The update is intended to improve reportable segment disclosure requirements, primarily through enhanced disclosures about significant expenses. The ASU requires disclosures to include significant segment expenses that are regularly provided to the chief operating decision maker (CODM), a description of other segment items by reportable segment, and any additional measures of a segment's profit or loss used by the CODM when deciding how to allocate resources. The ASU also requires all annual disclosures currently required by Topic 280 to be included in interim periods. The update is effective for fiscal years beginning after December 15, 2023, and interim periods within fiscal years beginning after December 15, 2024, with early adoption permitted and requires retrospective application to all prior periods presented in the financial statements. The Company is currently assessing the timing and impact of adopting the updated provisions.

Pronouncements adopted during the fiscal year:

In October 2021, the FASB issued accounting guidance on accounting for acquired revenue contracts with customers in a business combination. The guidance specifies for all acquired revenue contracts, regardless of their timing of payment, the circumstances in which the acquirer should recognize contract assets and contract liabilities that are acquired in a business combination, as well as how to measure those contract assets and contract liabilities. The updated accounting guidance is effective for fiscal years beginning after December 15, 2022 with early adoption permitted. The Company adopted this guidance effective January 1, 2023, and will apply it prospectively to business combinations occurring on or after that date.

Recently issued accounting standards or pronouncements not disclosed above have been excluded as they are not relevant to the Company.

Note 2 – *Acquisitions*

Water and Wastewater Utility Acquisitions – Pending Completion

In December 2023, the Company entered into a purchase agreement to acquire North Versailles wastewater assets in North Versailles Township, Pennsylvania which serves approximately 4,400 customers for between $25,000 and $30,000.

In September 2023, the Company entered into a purchase agreement to acquire Greenville Municipal Water Authority’s water system in Greenville, Pennsylvania which serves approximately 3,000 customers for $18,000.

In June 2023, the Company entered into a purchase agreement to acquire Westfield HOA wastewater assets, which serves approximately 200 customers within Westfield Homeowners Subdivision in Glenview, Illinois for $50.

In April 2023, the Company entered into a purchase agreement to acquire Greenville Sanitary Authority’s wastewater utility assets, which serves approximately 2,300 customers in Greenville, Pennsylvania for $18,000.

In October 2021, the Company entered into a purchase agreement to acquire the wastewater utility assets of the City of Beaver Falls, Pennsylvania which consists of approximately 7,600 customers for $41,250.

The purchase price for each of these pending acquisitions is subject to certain adjustments at closing, and is subject to regulatory approval, including the final determination of the fair value of the rate base acquired. We plan to finance the purchase price of these acquisitions by utilizing our revolving credit facility until permanent debt and common equity are secured. These pending acquisitions are expected to close in 2024 or 2025. Closing for our utility acquisitions are subject to the timing of the respective regulatory approval processes.

DELCORA Purchase Agreement

In September 2019, the Company entered into a purchase agreement to acquire the wastewater utility system assets of the Delaware County Regional Water Quality Control Authority ("DELCORA"), which consists of approximately 16,000 customers, or the equivalent of 198,000 retail customers, in 42 municipalities in Southeast Pennsylvania for $276,500. There are several legal proceedings involving the Company as a result of the purchase agreement:

- In 2020, Delaware County, Pennsylvania (the "County") filed a lawsuit alleging that DELCORA did not have the legal authority to establish and fund a customer trust with the net proceeds of the transaction (the "County Lawsuit"). In 2020, the judge in the Delaware County Court lawsuit issued an order that (1) the County cannot interfere with the purchase agreement between DELCORA and the Company; (2) the County cannot terminate DELCORA prior to the closing of the transaction; and (3) the establishment of the customer trust was valid. The County appealed this decision to the Commonwealth Court of Pennsylvania. On March 3, 2022, the Commonwealth Court issued a decision finding that the County can dissolve DELCORA if it so chooses, but the purchase agreement must be upheld regardless of who is operating the system. The case was remanded back to the trial court for the entry of an order consistent with the Commonwealth Court's opinion and the order was issued in September 2022 ("Remand Order"). Since then, the County has challenged the Remand Order that has resulted in the Remand Order being on appeal to the Commonwealth Court. The Commonwealth Court has scheduled oral argument on this appeal for April 2024.

- On January 25, 2023, DELCORA filed in the Delaware Court of Common Pleas a complaint for Declaratory Judgment against the Company and the County seeking resolution of whether the County Ordinance dissolving DELCORA is a final action prohibiting DELCORA from carrying out the material transaction of the Asset Purchase Agreement and, in the event that DELCORA retains the ability to close the transaction, whether DELCORA is permitted to exist as a trust (the "DELCORA Complaint"). The Company filed preliminary objections to the DELCORA complaint, which were scheduled for a hearing on October 12, 2023. However, prior to the scheduled hearing, the Court notified the parties that the hearing was canceled and would be re-listed after the parties receive the benefit of the Commonwealth Court's decision on the appeal addressed above.

The administrative law judges ("ALJ") in the regulatory approval process (the "PUC Process") recommended that the Company's application to acquire DELCORA be denied, and subsequently, the Company provided exceptions to the recommended decision. On March 30, 2021, the Pennsylvania Public Utility Commission ("PUC") ruled that the case be remanded back to the ALJ and vacated the original administrative law judges' recommended decision ("2021 Order"). This 2021 Order was also appealed to the Commonwealth Court by the County on April 29, 2021. A decision was issued by the Commonwealth Court on September 12, 2022, which dismissed the appeal of the County.

- After the PUC issued the 2021 Order, on April 16, 2021, the ALJ issued an order staying the proceeding until the County Lawsuit is final and unappealable. On March 25, 2022, the Company sent a letter notifying the PUC of the March 3, 2022, Commonwealth Court decision (that originated in Delaware County Court of Common Pleas) and requested that the PUC move forward with processing the application. On July 14, 2022, the Commission moved to lift the stay imposed by the ALJ, and required the ALJ to establish a schedule on remand for the proceeding. The ALJ established a procedural schedule for the remand proceeding, which was subsequently stayed.

- On August 17, 2022, the Receiver for the City of Chester filed suit in Delaware County Common Pleas Court against DELCORA premised upon the claimed reversionary interest of the City of Chester in some of DELCORA's assets. The Company intervened in that matter and filed preliminary objections. Following a hearing on the Company's preliminary objections, the Receiver for the City of Chester discontinued the case without prejudice.

- On January 26, 2023, several parties involved in the PUC case filed a joint motion for stay based on the DELCORA Complaint and referenced the City of Chester's bankruptcy filing in which the City of Chester has asserted reversionary contract interests regarding some of DELCORA's wastewater assets. On February 6, 2023, the ALJ stayed the PUC Process.

- On May 23, 2023, the United States Bankruptcy Court issued an order in the City of Chester's bankruptcy filing staying the PUC Process until relief from the stay is granted by the Bankruptcy Court. The Company appealed the Bankruptcy Court stay order to the United States District Court for the Eastern District of Pennsylvania and is awaiting the Court decision whether oral argument will be scheduled or a decision rendered based solely on the briefing.

- On June 16, 2023, the Company filed a Complaint against DELCORA in the Delaware County Court of Common Pleas requesting a declaratory judgment and injunctive relief regarding breach of the Asset Purchase Agreement in acting outside the ordinary course of business by attempting to enter into a new agreement with Philadelphia Water Department ("PWD") for the treatment of wastewater without the Company's consent. DELCORA filed an answer, new matter and counterclaim against the Company, alleging that the Company has tortiously interfered with DELCORA's contract with PWD. The Company filed preliminary objections to the counterclaim, and DELCORA filed an amended counterclaim. The Company filed preliminary objections to the amended counterclaim, and on October 9, 2023, DELCORA filed a second amended counterclaim, to which the Company filed preliminary objections. The preliminary objections remain pending before the Court.

The purchase price for this pending acquisition is subject to certain adjustments at closing, and is subject to regulatory approval, including the final determination of the fair value of the rate base acquired. We plan to finance the purchase price of this acquisition with a mix of equity and debt financing, utilizing our revolving credit facility until permanent debt is secured. Closing of our acquisition of DELCORA is subject to the timing of the above-described regulatory approval process and on-going litigation.

Water and Wastewater Utility Acquisitions - Completed

In July 2023, the Company completed the following water utility asset acquisitions: Shenandoah Borough, Pennsylvania, which serves approximately 2,900 customers for $12,291; La Rue, an Ohio municipality, which serves approximately 300 customers for $2,253; and, Southern Oaks Water System, which serves approximately 800 customers in Texas for $3,321. Additionally, in July 2023, the Company completed their acquisition of a portion of the water and wastewater utility assets of the Village of Frankfort, an Illinois municipality, which serves approximately 1,500 customers for $1,424.

In June 2023, the Company acquired the wastewater utility assets of Union Rome, Ohio, which serves approximately 4,300 customers for a cash purchase price of $25,547.

In March 2023, the Company acquired the North Heidelberg Sewer Company in Berks County, Pennsylvania, which serves approximately 300 customer connections for a cash purchase price of $136.

In November 2022, the Company acquired certain water utility assets of Oak Brook, Illinois, which serve 2,037 customers for a cash purchase price of $12,500.

On July 29, 2022, the Pennsylvania Public Utility Commission issued an order (the "PUC Order") approving the Company's acquisition of the municipal wastewater assets of East Whiteland Township, Chester County, Pennsylvania, which serves 4,018 customers (the "East Whiteland Wastewater Assets"). On August 12, 2022, the Company acquired the East Whiteland Wastewater Assets for a cash purchase price of $54,374. Subsequently on August 25, 2022, the Office of Consumer Advocate ("OCA") filed an appeal of the PUC Order to the Pennsylvania Commonwealth Court. On July 31, 2023, a decision was issued by the Pennsylvania Commonwealth Court, in which the Pennsylvania Commonwealth Court agreed with the OCA and reversed the PUC order which approved the acquisition. On September 26, 2023, the Pennsylvania Commonwealth Court denied our motion for reargument. On October 26, 2023, the Company, the Pennsylvania Public Utility Commission, and East Whiteland Township filed an appeal to the Pennsylvania Supreme Court. East Whiteland Township filed to Supplement its Petition for Allowance of Appeal on January 2, 2024. On January 16, 2024, the Company, the OCA and the PUC filed Answers to East Whiteland Township's Petition. The Company is currently waiting to see if the Supreme Court will grant allocatur. Management believes the final resolution of this matter is not expected to have a material adverse effect on the Company's financial position, results of operations, or cash flows.

In March 2022, the Company acquired the wastewater system of Lower Makefield Township, which serves 11,323 customer connections in Lower Makefield, Falls, and Middletown townships, and Yardley Borough, Bucks County, Pennsylvania, for a cash purchase price of $53,000. The purchase price allocation for these acquisitions consisted primarily of property, plant and equipment.

In August 2021, the Company acquired the water utility system assets of The Commons Water Supply, Inc., which serves 992 customers in Harris County, Texas, and the wastewater utility system assets of the Village of Bourbonnais, which serves approximately 6,500 customers in Kankakee County, Illinois. The total cash purchase prices for these utility systems were $4,000 and $32,100, respectively. The purchase price allocation for these acquisitions consisted primarily of property, plant and equipment.

The operating revenues included in the consolidated financial statements of the Company during the period owned by the Company for these utility systems acquired in 2023 are $3,290.

The operating revenues included in the consolidated financial statements of the Company during the period owned by the Company for the utility systems acquired in 2022 were $18,039 in 2023 and $11,393 in 2022.

The operating revenues included in the consolidated financial statements of the Company during the period owned by the Company for the utility systems acquired in 2021 were $7,930 in 2023, $7,421 in 2022, and $2,462 in 2021.

The pro forma effect of the utility systems acquired is not material either individually or collectively to the Company's results of operations.

Note 3 – *Assets Held for Sale and Dispositions*

In December 2022, the Company entered into a definitive agreement with Hope Gas, Inc. for the sale of its regulated natural gas utility assets in West Virginia, which served approximately 13,000 customers or about 2% of the Company's regulated natural gas customers ("Peoples Gas West Virginia"). The Peoples Gas West Virginia sale closed on October 1, 2023 for an estimated purchase price of $39,965, subject to working capital and other adjustments. The sale of Peoples Gas West Virginia had no major effect on the Company's operations and did not meet the requirements to be classified as discontinued operations. The assets and liabilities of Peoples Gas West Virginia were reported as held for sale in the accompanying consolidated balance sheet, and consist of the following as of December 31, 2022.

Inventory - gas stored	$	2,807
Other current assets		3,284
Regulatory assets		5,076
Current assets held for sale	$	11,167
Property, plant and equipment, net		30,267
Regulatory assets and other		1,857
Non-current assets held for sale	$	32,124
Current liabilities related to assets held for sale	$	3,263
Regulatory liabilities		649
Other long-term liabilities		325
Non-current liabilities related to assets held for sale	$	974

In October 2023, the Company entered into an agreement to sell its interest in three non-utility local microgrid and distributed energy projects for $165,000. As of December 31, 2023, balances associated with these projects are included in prepayments and other current assets in the consolidated balance sheets totaling $63,182. As of December 31, 2022, balances associated with these projects are included in deferred charges and other assets, and prepayments and other current assets, amounting to $63,204 and $2,517, respectively. The sale was subject to various closing conditions and regulatory approvals and was completed in January 2024. The sale of these projects had no major effect on the Company's operations and did not meet the requirements to be classified as discontinued operations.

Note 4 – *Property, Plant and Equipment*

	December 31,		Approximate Range of Useful Lives	Weighted Average Useful Life
	2023	2022		
Regulated Water segment:				
Utility plant and equipment				
Mains and accessories	$ 4,523,718	$ 4,213,197	26-90 years	73 years
Services, hydrants, treatment plants and reservoirs	3,140,497	2,910,496	5-89 years	56 years
Operations structures and water tanks	413,147	388,596	15-80 years	48 years
Miscellaneous pumping and purification equipment	1,237,967	1,131,975	7-76 years	41 years
Meters, transportation and other operating equipment	1,104,643	1,045,053	5-84 years	28 years
Land and other non-depreciable assets	143,752	133,618	-	-
Utility plant and equipment - regulated water segment	10,563,724	9,822,935	-	-
Utility construction work in progress	315,973	366,777	-	-
Net utility plant acquisition adjustment	(6,444)	(6,076)	10-53 years	22 years
Non-utility plant and equipment	20,019	20,561	17-64 years	58 years
Property, Plant and Equipment - Regulated Water segment	10,893,272	10,204,197		
Regulated Natural Gas segment:				
Natural gas transmission	429,465	398,658	5-93 years	67 years
Natural gas storage	62,157	61,639	5-85 years	44 years
Natural gas gathering and processing	147,700	144,337	5-77 years	59 years
Natural gas distribution	2,733,054	2,206,434	25-78 years	63 years
Meters, transportation and other operating equipment	613,653	568,305	5-61 years	23 years
Land and other non-depreciable assets	4,139	4,187	-	-
Utility plant and equipment - Regulated Natural Gas segment	3,990,168	3,383,560		
Utility construction work-in-progress	93,581	149,630	-	-
Property, plant and equipment - Regulated Natural Gas segment	4,083,749	3,533,190		
Total property, plant and equipment	$ 14,977,021	$ 13,737,387		

Note 5 – *Accounts Receivable*

	December 31,	
	2023	2022
Billed utility revenue	$ 199,986	$ 265,504
Other	4,887	4,801
	204,873	270,305
Less allowance for doubtful accounts	60,573	63,981
Net accounts receivable	$ 144,300	$ 206,324

As of December 31, 2023, the Company's utility customers are located principally in the following states: 66% in Pennsylvania, 9% in Ohio, 6% in North Carolina, 5% in Texas, and 5% in Illinois. No single customer accounted for more than one percent of the Company's utility operating revenues during the years ended December 31, 2023, 2022, and 2021. The following table summarizes the changes in the Company's allowance for doubtful accounts:

	2023	2022	2021
Balance at January 1,	$ 63,981	$ 58,073	$ 40,099
Amounts charged to expense	23,209	27,631	27,336
Accounts written off	(27,759)	(22,507)	(19,731)
Recoveries of accounts written off and other (a)	1,142	784	10,369
Balance at December 31,	$ 60,573	$ 63,981	$ 58,073

(a) Recoveries of accounts written off and other in 2021 includes measurement period adjustments of $12,851 from the Peoples Gas Acquisition before the measurement period ended.

Note 6 – *Regulatory Assets and Liabilities*

Regulatory assets represent costs that are probable to be fully recovered from customers in future rates while regulatory liabilities represent amounts that are expected to be refunded to customers in future rates or amounts recovered from customers in advance of incurring the costs. Except for income taxes and utility plant retirement costs, regulatory assets and regulatory liabilities are excluded from the Company's rate base and do not earn a return. The components of regulatory assets and regulatory liabilities are as follows:

	December 31, 2023		December 31, 2022	
	Regulatory Assets	Regulatory Liabilities	Regulatory Assets	Regulatory Liabilities
Income taxes	$ 1,553,111	$ 599,088	$ 1,164,294	$ 571,110
Purchased gas costs	21,019	29,807	15,435	28,955
Utility plant retirement costs	38,148	68,815	36,440	64,212
Post-retirement benefits	80,000	153,816	51,810	142,390
Accrued vacation	1,877	-	3,231	-
Water tank painting	17,044	-	10,385	-
Fair value adjustment of long-term debt assumed in acquisition	38,482	-	49,954	-
Debt refinancing	12,674	-	13,906	-
Rate case filing expenses and other	33,617	654	16,570	7,363
	$ 1,795,972	$ 852,180	$ 1,362,025	$ 814,030

Items giving rise to deferred state income taxes, as well as a portion of deferred Federal income taxes related to specific differences between tax and book depreciation expense, are recognized in the rate setting process on a cash basis or as a reduction in current income tax expense and will be recovered as they reverse. Amounts include differences that arise between specific utility asset improvement costs capitalized for book and deducted as an expense for tax purposes. Additionally, the recording of AFUDC for equity funds results in the recognition of a regulatory asset for income taxes, which represents amounts due related to the revenue requirement. The Company records regulatory assets when a valuation allowance is recorded on deferred tax assets, associated with state NOLs that the Company does not believe are more likely than not to be realized, and are expected to be fully recovered from customers in future rates. Regulatory liabilities are refundable in future rate filings based on the difference between the amount of the income tax benefits that were incorporated into the Company's cost of service in its latest rate case as compared to the actual income tax benefits recognized.

A portion of the regulatory liability for income taxes is related to Aqua Pennsylvania's income tax accounting change for the tax benefits realized on the Company's 2012 tax return, which have not yet reduced current income tax expense due to a rate order requiring a ten year amortization period which began in 2013. Beginning in 2013, the Company amortized

$38,000, annually, of its deferred income tax benefits, which reduced current income tax expense. In 2022, the amortization period for this regulatory liability was extended for an additional three years. A portion of the income taxes regulatory liability is also related to Peoples Natural Gas' income tax accounting change for the tax benefits expected to be realized for the periods prior to adoption on March 16, 2020. The Company recorded a regulatory liability for this catch-up adjustment in the amount of $160,655 in 2020, and it remained on the consolidated balance sheet as of December 31, 2020. In May 2021, the Company received a regulatory order directing the Company to refund the catch-up adjustment to its utility customers over a five-year period, which was initiated by the Company in August 2021. In 2022, the Company made a similar change for its Peoples Gas and Aqua New Jersey subsidiaries, resulting in the recognition of a regulatory liability for each of these subsidiaries for the tax benefits prior to the year of adoption.

The regulatory asset or liability for purchased gas costs reflects the differences between actual purchased gas costs and the levels of recovery for these costs in current rates. The unrecovered costs are recovered and the over-recovered costs are refunded in future periods, typically within a year, through quarterly and annual filings with the applicable state regulatory agency.

The regulatory asset for utility plant retirement costs, including cost of removal, represents costs already incurred that are expected to be recovered in future rates over a five year recovery period. The regulatory liability for utility plant retirement costs represents amounts recovered through rates during the life of the associated asset and before the costs are incurred.

The regulatory asset for accrued vacation represents costs that would otherwise be charged to operations and maintenance expense for vacation that is earned by employees, which is recovered as a cost of service.

The regulatory asset for post-retirement benefits, which includes pension and other post-retirement benefits, primarily reflects a regulatory asset that has been recorded for the costs that would otherwise be charged to stockholders' equity for the underfunded status of the Company's pension and other post-retirement benefit plans. The Company also has a regulatory asset related to post-retirement benefits costs that represent costs already incurred which are now being or anticipated to be recovered in rates over a period ranging from approximately 10 to 37 years. The regulatory liability for post-retirement benefits represents costs recovered in rates in excess of post-retirement benefits expense.

Expenses associated with water tank painting are deferred and amortized over a period of time as approved in the regulatory process. Water tank painting costs are generally being amortized over a period ranging from 10 to 20 years. The regulatory liability for water tank painting costs represents amounts recovered through rates and before the costs are incurred.

The Company recorded a fair value adjustment for fixed rate, long-term debt assumed in acquisitions that matures in various years ranging from 2024 to 2033. The regulatory asset or liability results from the rate setting process continuing to recognize the historical interest cost of the assumed debt.

The regulatory asset for debt refinancing represents a portion of a make whole payment of $25,237 incurred in 2019 for the Company's redemption of $313,500 of the Company's outstanding notes that had maturities ranging from 2019-2037 and interest rates ranging from 3.57-5.83%. The Company deferred a portion of the make whole payment as it represents an amount by which we expect to receive prospective rate recovery.

The regulatory asset related to rate case filing expenses and other represents the costs associated with filing for rate increases that are deferred and amortized over periods that generally range from one year to five years, and costs incurred by the Company for which it has received or expects to receive rate recovery. Other regulatory assets also include the financial impacts of customer-owned lead service line replacement costs and regulatory balancing accounts. Regulatory balancing accounts represent the difference between revenues recognized and authorized revenue requirements until they are recovered from customers, and low-income customer assistance programs.

The regulatory asset related to the costs incurred for information technology software projects and water main cleaning and relining projects are described in Note 1 – *Summary of Significant Accounting Policies – Property, Plant and Equipment and Depreciation*.

Note 7 – *Income Taxes*

Income tax benefit for the years ended December 31, is comprised of the following:

	Years Ended December 31,		
	2023	2022	2021
Current:			
Federal	$ 1,913	$ -	$ (5,132)
State	11,487	8,716	4,034
	13,400	8,716	(1,098)
Deferred:			
Federal	(103,617)	(8,258)	3,036
State	23,772	(14,787)	(11,550)
	(79,845)	(23,045)	(8,514)
Total income tax benefit	$ (66,445)	$ (14,329)	$ (9,612)

The statutory Federal tax rate is 21% for 2023, 2022, and 2021. For states with a corporate net income tax, the state corporate net income tax rates range from 2.5% to 9.99% for all years presented. The Company's effective income tax rate for 2023, 2022, and 2021 was (15.4)%, (3.2)%, and (2.3)%, respectively. The Company remains subject to examination by federal and state tax authorities for the 2020 through 2023 tax years.

The differences between income taxes expected at the federal statutory rate and the reported income tax benefit are described below:

	Years Ended December 31,		
	2023	2022	2021
Computed Federal tax expense at statutory rate	$ 90,674	$ 94,691	$ 88,620
Decrease in Federal tax expense related to the flow through benefit of repair deductions	(117,370)	(72,302)	(58,929)
Amortization of deferred benefit from repair method changes	(18,454)	(21,012)	(15,155)
State income taxes, net of Federal tax benefit	(15,115)	(3,972)	(4,132)
Amortization of excess deferred income taxes	(8,324)	(8,425)	(11,715)
Impact of acquisitions and reorganizations	-	-	(4,632)
Net change in unrecognized tax benefit	(4,796)	718	2,270
Valuation allowance for deferred tax assets	8,148	-	-
Other, net	(1,208)	(4,027)	(5,939)
Actual income tax benefit	$ (66,445)	$ (14,329)	$ (9,612)

A valuation allowance for state deferred tax assets in the amount of $10,969 is included in state income taxes, net of federal tax benefit above.

Certain prior year amounts have been reclassified for consistency with the current year presentation.

In 2012, Aqua Pennsylvania changed its tax method of accounting for qualifying utility system repairs, which provides for a tax deduction for qualifying utility asset improvement costs that were previously being capitalized and depreciated for book and tax purposes. In compliance with a rate order issued by the Pennsylvania Public Utility Commission, the tax deduction is accounted for using a flow-through method of accounting for income tax benefits, which results in a reduction in current income tax expense through the recognition of income tax benefits due to the income tax accounting method change.

In 2019, the Pennsylvania Public Utility Commission issued a rate order to Aqua Pennsylvania and commencing in 2020, the base rates were designed to include annual tax benefits for qualifying utility system improvement costs equal to a deduction of $158,865, subject to a $3,000 collar either above or below this target amount. In May 2022, Aqua Pennsylvania received a rate order that adjusted this target to $159,060 and revised the collar amount to $4,000, beginning with the 2022 fiscal year. To the extent actual tax benefits are outside this range, tax benefits will either be deferred or accrued, and settled in the next rate filing.

In March 2020 and June 2022, the Company filed applications for automatic tax accounting method changes for certain qualifying infrastructure investments at its Peoples Natural Gas and Peoples Gas Company subsidiaries, respectively. These method changes result in tax deductions for qualifying utility asset improvement costs that were formerly capitalized for tax purposes. The Company uses the flow-through method to account for these timing differences.

For Peoples Natural Gas, the Company calculated the income tax benefits for qualifying capital expenditures made prior to the date of its acquisition on March 16, 2020 (“catch-up adjustment”) and recognized a regulatory liability of $160,655 for these income tax benefits. On May 6, 2021, the Pennsylvania Public Utility Commission approved a settlement order which stipulates, among other points, that the catch-up adjustment be provided by a surcredit to utility customers over a five-year period beginning August 2021, and the Company can continue to use flow-through accounting for the current tax repair benefit until its next base rate case. For each year in 2023 and 2022, there was a $22,848 reduction to income tax expense to reflect the benefit to Peoples Natural Gas customers through the surcredit. For Peoples Gas Company, the Company calculated the catch-up adjustment from periods prior to the 2021 tax year and recognized a regulatory liability of $13,808 for these income tax benefits.

On its 2022 tax return, both the Peoples Natural Gas and Peoples Gas Divisions filed for accounting method changes to deduct costs incurred for mandatory relocations. The Company calculated the catch-up adjustment from periods prior to the 2022 tax year and recognized a regulatory liability of $14,251 for their income tax benefits. In addition, the Peoples Natural Gas and Peoples Gas Divisions intend to file an accounting method change on its 2023 tax return to adopt the Internal Revenue Service Revenue Procedure 2023-15, a natural gas safe harbor that was issued in April 2023 to determine the amount of tax-deductible repairs. In the fourth quarter, the Company updated its calculation of the catch-up adjustment that should be returned to customers for periods prior to March 16, 2020 for the Peoples Natural Gas Division, and periods prior to the 2021 tax year for the Peoples Gas Division and deferred an additional tax benefit of $25,883 and $7,785, respectively. The Company will file an updated tax repair surcredit calculation with the Pennsylvania Public Utility Commission to determine the treatment of these tax benefits when the final calculations of the deductions have been determined.

The following table provides the changes in the Company’s unrecognized tax benefits:

	2023	2022	2021
Balance at January 1,	$ 18,217	$ 20,201	$ 19,194
Impact of current year activity	7,219	(900)	1,007
Effect of Pennsylvania tax rate change	-	(1,084)	-
Decrease for prior year tax positions	(17,538)	-	-
Balance at December 31,	$ 7,898	$ 18,217	$ 20,201

The Company recognizes the tax benefit from an uncertain tax position only if it is more likely than not that the tax position will be sustained on examination by the taxing authorities, based on the technical merits of the position. The tax benefits recognized in the financial statements from such a position are measured based on the largest benefit that has a greater than 50% likelihood of being realized upon ultimate resolution. From time to time, the Company may be assessed interest and penalties by taxing authorities, which would be recorded as income tax expense. During the years ended December 31, 2023, 2022, and 2021, there were expenses of $23, $118, and $409 for interest and penalties related to uncertain tax positions. As of December 31, 2023 and 2022 the Company recognized liabilities of $144 and $620, respectively, for interest and penalties related to its uncertain tax positions.

On its 2012 Federal tax return, filed in September 2013, Aqua Pennsylvania filed a change in accounting method to adopt the IRS temporary tangible property regulations. This method change allowed the Company to take a current year deduction for expenses that were previously capitalized for tax purposes. Since the filing of the 2012 tax return, the IRS has issued final regulations. While the Company maintains the belief that the deduction taken on its tax return is appropriate, the methodology for determining the deduction has not been agreed to by the taxing authorities. Provisions for uncertain tax positions were recorded to reflect the possible challenge of the Company's methodology for determining its repair deduction as required by the FASB's accounting guidance for income taxes. Should the taxing authority challenge the Company's tax treatment, and ultimately disallow a portion of the repair deduction, the Company expects Federal net operating loss carryforwards to offset any resulting liability, and state net operating loss carryforwards will offset a portion of any resulting liability.

The unrecognized tax benefits relate to the income tax accounting change, and the tax position is attributable to a temporary difference. The Company does not anticipate material changes to its unrecognized tax benefits within the next year. As a result of the regulatory treatment afforded by the income tax accounting change in Pennsylvania and despite this position being a temporary difference, as of December 31, 2023 and 2022, $6,918 and $35,267, respectively, of these tax benefits would have an impact on the Company's effective income tax rate in the event the Company does sustain all, or a portion, of its tax position.

In April 2023, the Internal Revenue Service issued Revenue Procedure 2023-15 which provides a safe harbor method of accounting that taxpayers may use to determine whether expenses to repair, maintain, replace, or improve natural gas transmission and distribution property must be capitalized for tax purposes. The Company evaluated the safe harbor and intends to adopt the methodology on its 2023 tax return. In the second quarter of 2023, based on the tax legislative guidance that was issued, the Company reevaluated the uncertain tax positions related to the Regulated Water Segment and ultimately released a portion of its historical income tax reserves. Concurrently, the Company deferred this tax benefit from the reserve release as a regulatory liability, as the accounting treatment is expected to be determined in the next rate case.

The following table provides the components of net deferred tax liability:

	December 31, 2023	December 31, 2022
Deferred tax assets:		
Customers' advances for construction	$ 20,332	$ 27,009
Costs expensed for book not deducted for tax, principally accrued expenses	29,135	23,585
Post-retirement benefits	1,368	-
Tax effect of regulatory liabilities for post-retirement benefits	49,199	41,602
Tax attributes and credit carryforwards	458,001	235,838
Operating lease liabilities	11,529	13,558
Other	1,378	9,613
	570,942	351,205
Less valuation allowance	(149,486)	(38,940)
	421,456	312,265
Deferred tax liabilities:		
Utility plant, principally due to depreciation and differences in the basis of fixed assets due to variation in tax and book accounting	1,662,741	1,495,526
Deferred taxes associated with the gross-up of revenues necessary to recover, in rates, the effect of temporary differences	348,646	128,975
Post-retirement benefits	-	6,130
Operating lease right-of-use assets	10,301	12,250
Tax effect of regulatory assets for post-retirement benefits	28,092	15,150
	2,049,780	1,658,031
Net deferred tax liability	$ 1,628,324	$ 1,345,766

Certain prior year amounts have been reclassified for consistency with the current year presentation.

At December 31, 2023, the Company has cumulative Federal NOLs of $1,280,694. The Company believes the Federal NOLs are more likely than not to be recovered and require no valuation allowance. The Company's Federal NOLs will begin to expire in 2032.

At December 31, 2023, the Company has a cumulative state NOL of $2,534,987, a portion of which is offset by a valuation allowance from previous years. During the fourth quarter of 2023, the Company determined that it does not believe a portion of its Regulated natural gas segment state NOLs are more likely than not to be realized due to its continuous investments in qualifying infrastructure resulting in the recording of a valuation allowance of $1,381,943. The Company recorded a regulatory asset for the portion of the valuation allowance that is expected to be fully recovered from customers in future rates. At December 31, 2023, the Company has a cumulative state valuation allowance of $1,950,378. The state NOL began expiring in 2023.

At December 31, 2023, the Company's Federal and state NOL carryforwards are reduced by an unrecognized tax position, on a gross basis, of $18,264 and $13,566, respectively, which results from the Company's presentation of an unrecognized tax benefit when a net operating loss carryforward, a similar tax loss, or a tax credit carryforward exists. The amounts of the Company's Federal and state NOL carryforwards prior to being reduced by the unrecognized tax positions are $1,262,430 and $2,521,421, respectively. The Company records its unrecognized tax benefit as a component of its net deferred income tax liability.

At December 31, 2023, the Company has a cumulative Federal charitable contribution of $48,014, of which a valuation allowance of $38,798 has been recorded as the Company determined it is more likely than not they will expire before they are utilized within the carryforward period.

At December 31, 2023, the Company has a cumulative state charitable contribution of $77,263 of which a valuation allowance of $71,354 has been recorded as the Company does not believe these state charitable contributions are more likely than not to be realized.

On August 16, 2022, the Inflation Reduction Act of 2022 ("IRA") was enacted into law, which among other things, implements a 15% minimum tax on book income of certain large corporations, and a 1% excise tax on net stock repurchases after December 31, 2022. The alternative minimum tax would not be applicable in our next fiscal year because it is based on a three-year average annual adjusted financial statement income in excess of $1,000,000. We are continuing to assess the future impact of the provisions of the IRA on our consolidated financial statements. As a regulated utility, taxes have been traditionally recognized by state public utility commissions as appropriate for inclusion in establishing rates.

On July 8, 2022, Pennsylvania enacted House Bill 1342 into law, which among other things, reduces Pennsylvania's corporate income tax rate from 9.99% to 8.99% beginning January 1, 2023, and an additional 0.5% annually through 2031, when it reaches to 4.99%. For the year ended December 31, 2022, the Company evaluated the impacts of the tax rate change and recorded a reduction to our deferred tax liabilities of $244,537 with a corresponding reduction primarily to our regulatory assets.

Note 8 – *Taxes Other than Income Taxes*

The following table provides the components of taxes other than income taxes:

	Years Ended December 31,		
	2023	2022	2021
Property	$ 32,790	$ 33,703	$ 33,946
Gross receipts, excise and franchise	17,985	16,828	15,777
Payroll	21,628	21,343	21,789
Regulatory assessments	7,451	6,771	6,968
Pumping fees	6,405	7,881	5,761
Other	3,949	3,498	2,400
Total taxes other than income taxes	$ 90,208	$ 90,024	$ 86,641

Note 9 – *Commitments and Contingencies*

Commitments –

The Company maintains agreements with other water purveyors for the purchase of water to supplement its water supply, particularly during periods of peak demand. The agreements stipulate purchases of minimum quantities of water to the year 2029. The estimated annual commitments related to such purchases through 2028 are expected to average $3,397, and the aggregate of the years remaining approximates $1,081.

The Company has entered into purchase obligations, in the ordinary course of business, that include agreements for water treatment processes at some of its wells in a small number of its divisions. The 20 year term agreement provides for the use of treatment equipment and media used in the treatment process and are subject to adjustment based on changes in the Consumer Price Index. The future contractual cash obligations related to these agreements are as follows:

2024	2025	2026	2027	2028	Thereafter
$ 1,136	$ 1,151	$ 1,176	$ 1,203	$ 1,230	$ 1,733

The Company's natural gas supply is provided by sources on the interstate pipeline system and from local western Pennsylvania gas well production. The Company has various interstate pipeline service agreements that provide for firm transportation capacity, firm storage capacity, and other services and include capacity reservation charges based upon the maximum daily and annual contract quantities set forth in the agreements. Some of these agreements have minimum volume obligations and are transacted at applicable tariff and negotiated rates to the year 2034. The estimated annual commitments related to such purchases through 2028 are expected to average $232,760, and the aggregate of the years remaining beyond 2028 approximates $1,355,659.

The purchased water, water treatment, and purchased gas expenses under these agreements were as follows:

	Years Ended December 31,		
	2023	2022	2021
Purchased water under long-term agreements	$ 6,752	$ 5,559	$ 5,867
Water treatment expense under contractual agreement	1,103	1,061	1,017
Purchased natural gas under long-term agreements	352,306	601,995	340,262

Contingencies – The Company is routinely involved in various disputes, claims, lawsuits and other regulatory and legal matters, including both asserted and unasserted legal claims, in the ordinary course of business. The status of each such matter, referred to herein as a loss contingency, is reviewed and assessed in accordance with applicable accounting rules regarding the nature of the matter, the likelihood that a loss will be incurred, and the amounts involved. As of December 31, 2023, the aggregate amount of $24,643 is accrued for loss contingencies and is reported in the Company's consolidated balance sheet as other accrued liabilities and other liabilities. These accruals represent management's best estimate of probable loss (as defined in the accounting guidance) for loss contingencies or the low end of a range of losses if no single probable loss can be estimated. For some loss contingencies, the Company is unable to estimate the amount of the probable loss or range of probable losses. Further, Essential Utilities has insurance coverage for certain of these loss contingencies, and as of December 31, 2023, estimates that approximately $1,340 of the amount accrued for these matters are probable of recovery through insurance, which amount is also reported in the Company's consolidated balance sheet as deferred charges and other assets, net.

During a portion of 2019, the Company initiated a do not consume advisory for some of its customers in one division served by the Company's Illinois subsidiary. The do not consume advisory was lifted in 2019, and, in 2022, the water system was determined to be in compliance with the federal Lead and Copper Rule. During the third quarter of 2023, an amount was accrued for the penalty and other fees that will be paid as a result of a conditional settlement that was reached with the regulators. The settlement is the subject of court approval. In addition, on September 3, 2019, two individuals, on behalf of themselves and those similarly situated, commenced an action against the Company's Illinois subsidiary in the State court in Will County, Illinois related to this do not consume advisory. The complaint seeks class action certification, attorney's fees, and "damages, including, but not limited to, out of pocket damages, and discomfort, aggravation, and annoyance" based upon the water provided by the Company's subsidiary to a discrete service area in University Park Illinois. The complaint contains allegations of damages as a result of supplied water that exceeded the standards established by the federal Lead and Copper Rule. The complaint is in the discovery phase and class certification has not been granted. The Company has an accrual for the amount of loss asserted in the complaint that we determined to be probable and estimable of being incurred. The Company is vigorously defending against this claim. The Company submitted a claim for the expenses incurred to its insurance carrier for potential recovery of a portion of these costs and is

currently in litigation with one of its carriers seeking to enforce its claims. The Company continues to assess the potential loss contingency on this matter. While the final outcome of this claim cannot be predicted with certainty, and unfavorable outcomes could negatively impact the Company, at this time in the opinion of management, the final resolution of this matter is not expected to have a material adverse effect on the Company's financial position, results of operations or cash flows.

Although the results of legal proceedings cannot be predicted with certainty, other than disclosed above, there are no pending legal proceedings to which the Company or any of its subsidiaries is a party or to which any of its properties is the subject that are material or are expected to have a material effect on the Company's financial position, results of operations or cash flows.

In addition to the aforementioned loss contingencies, the Company self-insures a portion of its employee medical benefit program, and maintains stop-loss coverage to limit the exposure arising from these claims. The Company's reserve for these claims totaled $1,846 and $2,327 at December 31, 2023 and 2022, respectively, and represents a reserve for unpaid claim costs, including an estimate for the cost of incurred but not reported claims.

Note 10 – *Leases*

The Company leases land, office facilities, office equipment, and vehicles for use in its operations, which are accounted for as operating leases. Leases with a term of 12 months or less are not recorded on the balance sheet; rather, lease expense is recognized over the lease term. Our leases have remaining lives of 1 to 71 years.

Some of the Company's leases can be extended on a month-to-month basis, which allow us to terminate the lease at any given month without penalty while others include options to extend the leases for up to 50 years. The renewal of a month-to-month lease is at our sole discretion.

The Company accounts for lease and non-lease components of lease arrangements separately. For calculating lease liabilities, we may deem lease terms to include options to extend or terminate the lease when it's reasonably certain that we will exercise that option. The Company's lease agreements do not contain significant residual value guarantees, restrictions or covenants.

Lease liabilities and corresponding right-of-use assets are recorded based on the present value of the lease payments over the expected lease term, including leases with variable payments that are based on a market rate or an index and net of any impairment. All other variable payments are expensed as incurred. Since the Company's lease agreements do not provide an implicit interest rate, we utilize our incremental borrowing rate to determine the discount rate used to present value the lease payments.

On January 6, 2022, the Company entered into an amendment to an office lease that provided for the partial termination of the Company's obligations with respect to a portion of the leased premises of approximately 37,000 rentable square feet. The Company paid a termination fee of $2,812, reduced its remaining lease payments by $1,753 and recognized a loss on the partial termination of the lease of $1,801.

During the fourth quarter of 2021, the Company determined that there were impairment indicators that required the Company to review a portion of office space that was no longer used by the Company in its operations for impairment. Accordingly, the Company performed undiscounted cash flow analyses on the related right-of-use asset group and determined that such right-of-use asset was impaired. This resulted in a non-cash impairment charge of $4,695, representing the excess of the right-of-use asset over its fair value, and is included within operations and maintenance expense in the consolidated statements of operations and comprehensive income.

ESSENTIAL UTILITIES, INC. AND SUBSIDIARIES
Notes to Consolidated Financial Statements (continued)
(In thousands of dollars, except per share amounts)

	Years Ended December 31,		
	2023	2022	2021
Components of lease expense were as follows:			
Operating lease cost	$ 9,307	$ 9,359	$ 9,716

	Years Ended December 31,	
	2023	2022
Supplemental cash flow information related to leases was as follows:		
Cash paid for amounts included in the measurement of lease liabilities:		
Operating cash flows from operating leases	$ 9,149	$ 9,270

	December 31,	
	2023	2022
Supplemental balance sheet information related to leases was as follows:		
Operating leases:		
Operating lease right-of-use assets	$ 37,416	$ 41,734
Other accrued liabilities	$ 7,360	9,316
Operating lease liabilities	34,425	37,666
Total operating lease liabilities	$ 41,785	$ 46,982

	December 31,	
	2023	2022
Weighted average remaining lease term:		
Operating leases	10.1 years	9.7 years
Weighted average discount rate:		
Operating leases	4.87%	3.42%

Maturities of operating lease liabilities and a reconciliation of the operating lease liabilities reported on our consolidated balance sheets as of December 31, 2023 are as follows:

	Operating Leases
2024	$ 9,037
2025	8,955
2026	7,211
2027	7,122
2028	6,811
Thereafter	13,902
Total operating lease payments	$ 53,038
Total operating lease payments	$ 53,038
Less operating lease liabilities	41,785
Present value adjustment	$ 11,253

Note 11 – *Long-term Debt and Loans Payable*

Long-term Debt – The consolidated statements of capitalization provide a summary of long-term debt as of December 31, 2023 and 2022. The supplemental indentures with respect to specific issues of the first mortgage bonds restrict the ability of Aqua Pennsylvania and other operating subsidiaries of the Company to declare dividends, in cash or property, or repurchase or otherwise acquire the stock of these companies. Loan agreements for Aqua Pennsylvania and other operating subsidiaries of the Company have restrictions on minimum net assets. As of December 31, 2023, restrictions on the net assets of the Company were $4,553,903 of the total $5,896,183 in net assets. Included in this amount were restrictions on Aqua Pennsylvania's net assets of $1,747,255 of their total net assets of $2,354,604. As of December 31, 2023, $2,393,249 of Aqua Pennsylvania's retained earnings of $2,413,249 and $335,892 of the retained earnings of $514,416 of other subsidiaries were free of these restrictions. Some supplemental indentures also prohibit Aqua Pennsylvania and some other subsidiaries of the Company from making loans to, or purchasing the stock of, the Company.

Sinking fund payments are required by the terms of specific issues of long-term debt. Excluding amounts due under the Company's revolving credit agreement, the future sinking fund payments and debt maturities of the Company's long-term debt are as follows:

Interest Rate Range	2024	2025	2026	2027	2028	Thereafter
0.00% to 0.99%	$ 309	$ 197	$ 179	$ 146	$ 146	$ 1,958
1.00% to 1.99%	748	759	769	780	791	3,691
2.00% to 2.99%	1,619	1,427	1,304	1,111	906	1,101,550
3.00% to 3.99%	51,710	1,178	740	208,797	416	2,176,091
4.00% to 4.99%	1,658	120,027	1,562	1,567	1,571	1,619,342
5.00% to 5.99%	10,611	202	202	202	3,202	828,326
6.00% to 6.99%	-	-	5,000	20,000	-	6,000
7.00% to 7.99%	-	23,000	-	5,125	-	-
8.00% to 8.99%	760	529	-	-	-	-
9.00% to 9.99%	-	-	11,800	-	-	-
Total	$ 67,415	$ 147,319	$ 21,556	$ 237,728	$ 7,032	$ 5,736,958

On January 8, 2024, the Company issued $500,000 of long-term debt (the "2024 Senior Notes"), less expenses of $4,610, due in 2034 with an interest rate of 5.375%. The Company used the net proceeds from the issuance of 2024 Senior Notes (1) to repay a portion of the borrowings under the Company's existing five year unsecured revolving credit facility, and (2) for general corporate purposes.

In August 2023, the Company's subsidiary, Aqua Pennsylvania, issued $225,000 in aggregate principal amount of first mortgage bonds. The bonds consisted of $175,000 of 5.48% first mortgage bonds due in 2053; and $50,000 of 5.56% first mortgage bonds due in 2061. In January 2023 and October 2022, Aqua Pennsylvania issued $75,000 and $125,000 of first mortgage bonds, due in 2043 and 2052, and with interest rates of 5.60% and 4.50%, respectively. The proceeds from these bonds were used to repay existing indebtedness and for general corporate purposes.

On May 20, 2022, the Company issued $500,000 of long-term debt (the "Senior Notes"), less expenses of $5,815, due in 2052 with an interest rate of 5.30%. The Company used the net proceeds from the issuance of Senior Notes (1) to repay $49,700 of borrowings under Aqua Pennsylvania's 364-day revolving credit facility and $410,000 of borrowings under the Company's existing five year unsecured revolving credit facility, and (2) for general corporate purposes.

The weighted average cost of long-term debt at December 31, 2023 and 2022 was 4.14% and 3.94%, respectively. The weighted average cost of fixed rate long-term debt at December 31, 2023 and 2022 was 3.86% and 3.78%, respectively.

On December 14, 2022, the Company entered into a five year $1,000,000 unsecured revolving credit facility, which replaced the Company's prior five year $1,000,000 unsecured revolving credit facility. The Company's new unsecured revolving credit facility was used to repay all indebtedness and fees under our prior unsecured revolving credit facility, and for other general corporate purposes. The facility includes a $100,000 sublimit for daily demand loan. Funds borrowed under this facility are classified as long-term debt and are used to provide working capital as well as support for letters of credit for insurance policies and other financing arrangements. As of December 31, 2023, the Company has the following sublimits and available capacity under the credit facility: $100,000 letter of credit sublimit, $83,162 of letters of credit available capacity, $0 borrowed under the swing-line commitment, $263,162 was available for borrowing and $720,000 of funds borrowed under the agreement. Interest under the facility is equal to either (i) Term simple secured overnight financing rate (SOFR), plus applicable margin; or (ii) an Alternate Base Rate (which is based at the highest of the (a) New York Federal Reserve Bank rate, plus 0.5%, (b) the prime rate, and, (c) the daily SOFR, plus 1.0%,) plus applicable margin. The applicable margin for an Alternate Base Rate loan will be up to 0.5% and for a SOFR loan will be up to 1.5%, in each case depending on the debt ratings in effect as of such date. The Company may elect either the Term SOFR or the Alternate Base Rate at the time of the drawdown, and loans may be converted from one rate to another at any time, subject or certain conditions. A facility fee is charged on the total commitment amount of the agreement. Under these facilities the average cost of borrowings was 6.30% and 3.11%, and the average borrowing was $537,983 and $297,021, during 2023 and 2022, respectively.

The Company is obligated to comply with covenants under some of its loan and debt agreements. These covenants contain a number of restrictive financial covenants, which among other things limit, subject to specific exceptions, the Company's ratio of consolidated total indebtedness to consolidated total capitalization, and require a minimum level of earnings coverage over interest expense. During 2023, the Company was in compliance with its debt covenants under its loan and debt agreements. Failure to comply with the Company's debt covenants could result in an event of default, which could result in the Company being required to repay or finance its borrowings before their due date, possibly limiting the Company's future borrowings, and increasing its borrowing costs.

Loans Payable – On June 29, 2023, Aqua Pennsylvania and Peoples Natural Gas Companies amended the terms of their respective $100,000 and $300,000, 364-day revolving credit agreements, as follows: (1) extended the maturity dates to June 27, 2024; and (2) updated the adjustment on the Bloomberg Short-Term Bank Yield Index (BSBY) Rate. The funds borrowed under these agreements are classified as loans payable and are used to provide working capital.

As of December 31, 2023 and 2022, funds borrowed under the Aqua Pennsylvania revolving credit agreement were $23,123 and $20,000, respectively. Interest under this facility is based, at the borrower's option, on the prime rate, an adjusted overnight bank funding rate, or an adjusted Bloomberg Short-Term Bank Yield Index (BSBY) floating rate. This agreement restricts short-term borrowings of Aqua Pennsylvania. A commitment fee of 0.05% is charged on the total commitment amount of Aqua Pennsylvania's revolving credit agreement. The average cost of borrowing under the facility was 5.36% and 2.40%, and the average borrowing was $19,275 and $31,555, during 2023 and 2022, respectively. The maximum amount outstanding at the end of any one month was $54,472 and $55,000 in 2023 and 2022, respectively.

As of December 31, 2023 and 2022, funds borrowed under the Peoples Natural Gas Companies revolving credit agreement were $137,000 and $208,500, respectively. Interest under this facility is based, at the borrower' option, at the prime rate, an adjusted overnight bank funding rate, or an adjusted BSBY floating rate. A commitment fee of 0.08% is charged on the total commitment amount of Peoples' revolving credit agreement. The average cost of borrowing under the facility was 5.97% and 2.30%, and the average borrowing was $78,952 and $97,458, during 2023 and 2022, respectively. The maximum amount outstanding at the end of any one month was $161,500 and $234,000 in 2023 and 2022, respectively.

At December 31, 2023 and 2022, the Company had other combined short-term lines of credit of $35,500. Funds borrowed under these lines are classified as loans payable and are used to provide working capital. As of December 31, 2023 and 2022, funds borrowed under the short-term lines of credit were $0. The average borrowing under the lines was $0 and $0 during 2023 and 2022, respectively. The maximum amount outstanding at the end of any one month was $0 and $0 in 2023 and 2022, respectively. Interest under the lines is based at the Company's option, depending on the line,

on the prime rate, an adjusted Euro-Rate, an adjusted federal funds rate or at rates offered by the banks. The average cost of borrowings under all lines during 2023 and 2022 was 0% and 0%, respectively.

Interest Income and Expense– Interest income of $3,401, $3,675, and $2,384 was recognized for the years ended December 31, 2023, 2022, and 2021, respectively. Interest expense was $283,362, $238,116, and $207,709 in 2023, 2022, and 2021, including amounts capitalized for borrowed funds of $5,241, $6,047, and $4,510, respectively.

Note 12 – ***Fair Value of Financial Instruments***

Financial instruments are recorded at carrying value in the financial statements and approximate fair value, with the exception of long-term debt, as of the dates presented. The fair value of these instruments is disclosed below in accordance with current accounting guidance related to financial instruments.

The fair value of loans payable is determined based on its carrying amount and utilizing Level 1 methods and assumptions. As of December 31, 2023 and 2022, the carrying amount of the Company's loans payable was $160,123 and $228,500, respectively, which equates to their estimated fair value. The fair value of cash and cash equivalents is determined based on Level 1 methods and assumptions. As of December 31, 2023 and 2022, the carrying amounts of the Company's cash and cash equivalents were $4,612 and $11,398, respectively, which equates to their fair value. The Company's assets underlying the deferred compensation and non-qualified pension plans are determined by the fair value of mutual funds, which are based on quoted market prices from active markets utilizing Level 1 methods and assumptions. As of December 31, 2023 and 2022, the carrying amount of these securities was $26,442 and $24,962, respectively, which equates to their fair value, and is reported in the consolidated balance sheet in deferred charges and other assets.

Unrealized gains and losses on equity securities held in conjunction with our non-qualified pension plan is as follows:

	Years ended December 31,		
	2023	2022	2021
Net gain (loss) recognized during the period on equity securities	$ 582	$ (895)	$ 607
Less: net gain (loss) recognized during the period on equity securities sold during the period	-	-	-
Unrealized gain (loss) recognized during the reporting period on equity securities still held at the reporting date	$ 582	$ (895)	$ 607

The net gain (loss) recognized on equity securities is presented on the consolidated statements of operations and comprehensive income on the line item "Other."

The carrying amounts and estimated fair values of the Company's long-term debt is as follows:

	December 31,	
	2023	2022
Carrying amount	$ 6,938,009	$ 6,617,395
Estimated fair value	5,980,722	5,528,131

The fair value of long-term debt has been determined by discounting the future cash flows using current market interest rates for similar financial instruments of the same duration utilizing level 2 methods and assumptions. The Company's customers' advances for construction have a carrying value of $128,755 and $114,732 at December 31, 2023 and 2022, respectively. Their relative fair values cannot be accurately estimated because future refund payments depend on several variables, including new customer connections, customer consumption levels and future rates. Portions of these non-interest bearing instruments are payable annually through 2033 and amounts not paid by the respective contract expiration dates become non-refundable. The fair value of these amounts would, however, be less than their carrying value due to the non-interest bearing feature.

Note 13 – *Stockholders' Equity*

At December 31, 2023, the Company had 600,000,000 shares of common stock authorized; par value $0.50. Shares outstanding and treasury shares held were as follows:

	December 31,		
	2023	2022	2021
Shares outstanding	273,296,037	263,737,084	252,867,623
Treasury shares	3,299,191	3,236,237	3,234,765

At-the-Market Offering

On October 14, 2022, the Company entered into at-the market sales agreements ("ATM") with third-party sales agents, under which the Company may offer and sell shares of its common stock, from time to time, at its option, having an aggregate gross offering price of up to $500,000 pursuant to the Company's effective shelf registration statement on Form S-3 (File No. 333-255235). The Company intends to use the net proceeds from the sales of shares through the ATM for working capital, capital expenditures, water and wastewater utility acquisitions, and repaying outstanding indebtedness. As of December 31, 2022, the Company issued 1,321,994 shares of common stock under the ATM for proceeds of $63,040, net of expenses. During the year ended December 31, 2023, the Company sold 8,938,839 shares of common stock, in exchange for net proceeds of $322,983, under the ATM. As of December 31, 2023, approximately $110,000 remained available for sale under the ATM.

Forward Equity Sale

In August 2020, the Company entered into a forward equity sale agreement for 6,700,000 shares of common stock with a third party (the "forward purchaser"). In connection with the forward equity sale agreement, the forward purchaser borrowed an equal number of shares of the Company's common stock from stock lenders and sold the borrowed shares to the public. The Company did not receive any proceeds from the sale of its common stock by the forward purchaser until settlement of the shares underlying the forward equity sale agreement. The actual proceeds to be received by the Company would have varied depending upon the settlement date, the number of shares designated for settlement on that settlement date and the method of settlement. The forward equity sale agreement was accounted for as an equity instrument and was recorded at a fair value of $0 at inception. The fair value was not adjusted as the Company continued to meet the accounting requirements for equity instruments.

On August 9, 2021, the Company completely settled forward equity sale agreements by physical share settlement. The Company issued 6,700,000 shares and received cash proceeds of $299,739 at a forward price of $44.74 per share. Pursuant to the agreement, the forward price was computed based upon the initial forward price of $46.00 per share, adjusted for a floating interest rate factor equal to a specified daily rate less a spread and scheduled dividends during the term of the agreement. The Company used the proceeds received upon settlement of the forward equity sale agreement to fund general corporate purposes, including for water and wastewater utility acquisitions, working capital and capital expenditures. There are no remaining shares subject to the forward equity sale agreement.

Common Stock / Tangible Equity Unit Issuances

On April 23, 2019, the Company issued $690,000, less expenses of $16,358, of its tangible equity units (the "Units"), with a stated amount of $50 per unit. This issuance was part of the financing of the Peoples Gas Acquisition. The Company recorded the issuance of the purchase contract portion of the Units as additional paid-in-capital of $570,919, less allocable issuance costs of $13,530, in our financial statements. The Company recorded the amortizing notes portion of the Units of $119,081 as long-term debt and recorded allocable issuance costs of $2,828 as debt issuance costs.

Each Unit consisted of a prepaid stock purchase contract and an amortizing note, each issued by the Company. The amortizing notes had an initial principal amount of $8.62909, or $119,081 in aggregate, and yielded interest at a rate of 3.00% per year, and paid equal quarterly cash installments of $0.75000 per amortizing note (except for the July 30, 2019 installment payment, which was $0.80833 per amortizing note), that constituted a payment of interest and a partial repayment of principal. This cash payment in the aggregate was equivalent to 6.00% per year with respect to each $50 stated amount of the Units. The amortizing notes represented unsecured senior obligations of the Company.

Certain holders of the tangible equity units had early settled their prepaid stock purchase contracts prior to the due date, and, in exchange, the Company issued shares of its common stock. During 2022, 981,919 stock purchase contracts were early settled by the holders of the contracts prior to the mandatory settlement date, resulting in the issuance of 1,166,107 shares of the Company's common stock. On May 2, 2022, the remaining 6,621,315 stock purchase contracts were each mandatorily settled for 1.18758 shares of the Company's common stock, and in the aggregate the Company issued 7,863,354 shares of its common stock. Additionally, the final quarterly installment payment was made, which resulted in the complete pay-off of the amortizing notes.

At December 31, 2023, the Company had 1,770,819 shares of authorized but unissued Series Preferred Stock, $1.00 par value.

In April 2021, the Company filed a universal shelf registration, through a filing with the Securities and Exchange Commission ("SEC"), to allow for the potential future offer and sale by the Company, from time to time, in one or more public offerings, of an indeterminate amount of our common stock, preferred stock, debt securities and other securities specified therein at indeterminate prices.

The Company has an acquisition shelf registration statement on file with the SEC which permits the offering, from time to time, of an aggregate of $500,000 in shares of common stock and shares of preferred stock in connection with acquisitions. The balance remaining available for use under the acquisition shelf registration as of December 31, 2023 is $487,155.

The form and terms of any securities issued under the universal shelf registration statement and the acquisition shelf registration statement will be determined at the time of issuance.

The Company has a Dividend Reinvestment and Direct Stock Purchase Plan ("Plan") that allows reinvested dividends to be used to purchase shares of common stock at a five percent discount from the current market value. Under the direct stock purchase program, shares are issued throughout the year. The shares issued under the Plan are either shares purchased by the Company's transfer agent in the open-market or original issue shares. In 2023, 2022 and 2021, the Company sold 430,487, 368,278and 374,824 original issue shares of common stock through the dividend reinvestment portion of the Plan, for net proceeds of $16,005, $16,619 and $16,799, respectively.

The Company recorded a regulatory asset for its underfunded status of its pension and other post-retirement benefit plans that would otherwise be charged to other comprehensive income, as it anticipates recovery of its costs through customer rates.

Note 14 – *Net Income per Common Share and Equity per Common Share*

Basic net income per share is based on the weighted average number of common shares outstanding and the weighted average minimum number of shares issued upon settlement of the stock purchase contracts issued under the tangible equity units. Diluted net income per share is based on the weighted average number of common shares outstanding and potentially dilutive shares. The dilutive effect of employee stock-based compensation and shares issuable under the forward equity sale agreement (from the date the Company entered into the forward equity sale agreement to the settlement date) are included in the computation of diluted net income per common share. The dilutive effect of stock-based compensation and shares issuable under the forward equity sale agreement are calculated by using the treasury stock method and expected proceeds upon exercise or issuance of the stock-based compensation and settlement of the forward equity sale agreement. The treasury stock method assumes that the proceeds from stock-based compensation and settlement of the forward equity sale agreement are used to purchase the Company's common stock at the average market price during the period. The following table summarizes the shares, in thousands, used in computing basic and diluted net income per share:

	Years ended December 31,		
	2023	2022	2021
Average common shares outstanding during the period for basic computation	267,171	262,246	257,487
Effect of dilutive securities:			
Forward equity sale agreement	-	-	189
Employee stock-based compensation	488	622	504
Average common shares outstanding during the period for diluted computation	267,659	262,868	258,180

The number of outstanding employee stock options that were not included in the diluted earnings per share calculation because the effect would have been anti-dilutive was 148,725 and 77,506 for the year ended December 31, 2023 and 2022, respectively. For the year ended December 31, 2021 , all of the Company's employee stock options were included in the calculation of diluted net income per share as the calculated cost to exercise the stock options was less than the average market price of the Company's common stock during these periods. Additionally, the dilutive effect of performance share units and restricted share units granted are included in the Company's calculation of diluted net income per share.

On May 2, 2022, all of the remaining stock purchase contracts under the tangible equity units were mandatorily settled. For the year ended December 31, 2022, the weighted average impact of 2,932,010 shares was included in the basic computation of the average common shares outstanding based on the number of shares that were issued upon settlement of the stock purchase contracts under the tangible equity units. For the year ended December 31, 2021, the minimum settlement amount of the stock purchase contracts under the tangible equity units of 9,041,687 shares was considered outstanding for the basic computation of the average common shares outstanding.

Equity per common share was $21.57 and $20.39 at December 31, 2023 and 2022, respectively. These amounts were computed by dividing Essential Utilities stockholders' equity by the number of shares of common stock outstanding at the end of each year.

Note 15 – *Employee Stock and Incentive Plan*

Under the Company's Amended and Restated Equity Compensation Plan, (the "Plan") approved by the Company's shareholders on May 2, 2019, to replace the 2004 Equity Compensation Plan, stock options, stock units, stock awards, stock appreciation rights, dividend equivalents, and other stock-based awards may be granted to employees, non-employee directors, and consultants and advisors. The Plan authorizes 6,250,000 shares for issuance under the plan. A maximum of 3,125,000 shares under the Plan may be issued pursuant to stock award, stock units and other stock-based awards, subject to adjustment as provided in the Plan. During any calendar year, no individual may be granted (i) stock options and stock appreciation rights under the Plan for more than 500,000 shares of common stock in the aggregate or (ii)

stock awards, stock units or other stock-based awards under the Plan for more than 500,000 shares of Company stock in the aggregate, subject to adjustment as provided in the Plan. Awards to employees and consultants under the Plan are made by a committee of the Board of Directors, except that with respect to awards to the Chief Executive Officer, the committee recommends those awards for approval by the non-employee directors of the Board of Directors. In the case of awards to non-employee directors, the Board of Directors makes such awards. At December 31, 2023, 1,527,080 shares were still available for issuance under the Plan. No further grants may be made under the Company's 2004 Equity Compensation Plan.

Performance Share Units – During 2023, 2022 and 2021, the Company granted performance share units. A performance share unit ("PSU") represents the right to receive a share of the Company's common stock if specified performance goals are met over the three-year performance period specified in the grant, subject to exceptions through the respective vesting periods, which is generally three years. Each grantee is granted a target award of PSUs and may earn between 0% and 200% of the target amount depending on the Company's performance against the performance goals.

The performance goals of the 2023, 2022 and 2021 PSU grants consisted of the following metrics:

Metric 1 – Company's total shareholder return ("TSR") compared to the TSR for a specific peer group of investor-owned utilities (a market-based condition)	38.46%
Metric 2 – Achievement of a targeted cumulative level of rate base growth as a result of acquisitions (a performance-based condition)	30.77%
Metric 3 – Achievement of targets for maintaining consolidated operations and maintenance expenses over the three-year measurement period (a performance-based condition)	30.77%

The following table provides the compensation expense and income tax benefit for PSUs:

	Years ended December 31,		
	2023	2022	2021
Stock-based compensation within operations and maintenance expense	$ 6,942	$ 7,950	$ 7,150
Income tax benefit	1,741	1,997	2,038

The following table summarizes nonvested PSU transactions for the year ended December 31, 2023:

	Number of Share Units	Weighted Average Fair Value
Nonvested share units at beginning of period	556,462	$ 42.77
Granted	162,030	45.06
Performance criteria adjustment	(1,230)	43.97
Forfeited	(17,276)	44.18
Share units issued	(168,549)	53.77
Nonvested share units at end of period	531,437	40.03

A portion of the fair value of PSUs was estimated at the grant date based on the probability of satisfying the market-based conditions associated with the PSUs using the Monte Carlo valuation method, which assesses the probabilities of various outcomes of market conditions. The other portion of the fair value of the PSUs associated with performance-based conditions was based on the fair market value of the Company's stock at the grant date, regardless of whether the market-based condition is satisfied. The fair value of each PSU grant is amortized into compensation expense on a straight-line basis over their respective vesting periods, generally 36 months. The accrual of compensation costs is based on an estimate of the final expected value of the award and is adjusted as required for the portion based on the performance-based condition. The Company assumes that forfeitures will be minimal, and recognizes forfeitures as they occur, which results in a reduction in compensation expense. As the payout of the PSUs includes dividend equivalents, no separate dividend yield assumption is required in calculating the fair value of the PSUs. The recording of compensation expense for PSUs has no impact on net cash flows. The following table provides the assumptions used in the pricing model for the grant, the resulting grant date fair value of PSUs, and the intrinsic value and fair value of PSUs that vested during the year:

	Years ended December 31,		
	2023	2022	2021
Expected term (years)	3.0	3.0	3.0
Risk-free interest rate	4.43%	1.75%	0.24%
Expected volatility	33.8%	31.9%	32.1%
Weighted average fair value of PSUs granted	$ 45.06	$ 42.33	$ 43.18
Intrinsic value of vested PSUs	$ 7,483	$ -	$ 6,050
Fair value of vested PSUs	$ 9,692	$ -	$ 5,321

As of December 31, 2023, $9,676 of unrecognized compensation costs related to PSUs is expected to be recognized over a weighted average period of approximately 1.8 years. The aggregate intrinsic value of PSUs as of December 31, 2023 was $19,849. The aggregate intrinsic value of PSUs is based on the number of nonvested share units and the market value of the Company's common stock as of the period end date.

Restricted Stock Units – A restricted stock unit ("RSU") represents the right to receive a share of the Company's common stock and is valued based on the fair market value of the Company's stock on the date of grant. RSUs are eligible to be earned at the end of a specified restricted period, generally three years, beginning on the date of grant. In some cases, the right to receive the shares is subject to specific performance goals established at the time the grant is made. The Company assumes that forfeitures will be minimal, and recognizes forfeitures as they occur, which results in a reduction in compensation expense. As the payout of the RSUs includes dividend equivalents, no separate dividend yield assumption is required in calculating the fair value of the RSUs. The following table provides the compensation expense and income tax benefit for RSUs:

	Years ended December 31,		
	2023	2022	2021
Stock-based compensation within operations and maintenance expense	$ 2,877	$ 2,927	$ 3,360
Income tax benefit	722	736	953

The following table summarizes nonvested RSU transactions for the year ended December 31, 2023:

	Number of Stock Units	Weighted Average Fair Value
Nonvested stock units at beginning of period	180,306	$ 45.94
Granted	75,414	45.53
Stock units vested	(55,886)	49.01
Forfeited	(7,617)	45.33
Nonvested stock units at end of period	192,217	45.06

The following table summarizes the value of RSUs:

	Years ended December 31,		
	2023	2022	2021
Weighted average fair value of RSUs granted	$ 45.53	$ 44.74	$ 44.44
Intrinsic value of vested RSUs	2,427	3,090	2,108
Fair value of vested RSUs	2,665	2,483	1,726

As of December 31, 2023, $3,433 of unrecognized compensation costs related to RSUs is expected to be recognized over a weighted average period of approximately 1.8 years. The aggregate intrinsic value of RSUs as of December 31, 2023 was $7,179. The aggregate intrinsic value of RSUs is based on the number of nonvested stock units and the market value of the Company's common stock as of the period end date.

Stock Options – A stock option represents the option to purchase a number of shares of common stock of the Company as specified in the stock option grant agreement at the exercise price per share as determined by the closing market price of our common stock on the grant date. Stock options are exercisable in installments of 33% annually, starting one year from the grant date and expire ten years from the grant date. The vesting of stock options granted in 2023 and 2022 are subject to the achievement of the following performance goal: the Company achieves at least an adjusted return on equity equal to 150 basis points below the return on equity granted by the Pennsylvania Public Utility Commission during the Company's Pennsylvania subsidiary's last rate proceeding. The adjusted return on equity equals net income, excluding net income or loss from acquisitions which have not yet been incorporated into a rate application as of the last year end, divided by equity which excludes equity applicable to acquisitions which are not yet incorporated in a rate application during the award period.

The Company did not grant stock options for the year ended December 31, 2021. The fair value of each stock option is amortized into compensation expense using the graded vesting method, which results in the recognition of compensation costs over the requisite service period for each separately vesting tranche of the stock options as though the stock options were, in substance, multiple stock option grants. The following table provides compensation expense and income tax benefit for stock options:

	Years ended December 31,		
	2023	2022	2021
Stock-based compensation within operations and maintenance expenses	$ 650	$ 451	$ 480
Income tax benefit	162	140	136

Options under the plans were issued at the closing market price of the stock on the day of the grant. The fair value of options was estimated at the grant date using the Black-Scholes option-pricing model, which relies on assumptions that require management's judgment. The following table provides the assumptions used in the pricing model for grants and the resulting grant date fair value of stock options granted in the period reported:

	2023	2022
Expected term (years)	5.5	5.5
Risk-free interest rate	4.03%	1.92%
Expected volatility	27.80%	26.50%
Dividend yield	2.53%	2.37%
Grant date fair value per option	$ 11.37	$ 9.34

Historical information was the principal basis for the selection of the expected term and dividend yield. The expected volatility is based on a weighted-average combination of historical and implied volatilities over a period that approximates the expected term of the option. The risk-free interest rate was selected based upon the U.S. Treasury yield curve in effect at the time of grant for the expected term of the option. The Company assumes that forfeitures will be minimal, and recognizes forfeitures as they occur, which results in a reduction in compensation expense.

The following table summarizes stock option transactions for the year ended December 31, 2023:

	Shares	Weighted Average Exercise Price	Weighted Average Remaining Life (years)	Aggregate Intrinsic Value
Outstanding, beginning of year	820,061	36.29		
Granted	74,632	45.39		
Forfeited	(3,258)	45.32		
Expired / Cancelled	(819)	37.09		
Exercised	(8,174)	35.13		
Outstanding at end of year	882,442	$ 37.03	5.5	$ 1,458
Exercisable at end of year	761,220	$ 35.72	5.0	$ 1,458

The intrinsic value of stock options is the amount by which the market price of the stock on a given date, such as at the end of the period or on the day of exercise, exceeded the closing market price of stock on the date of grant. The following table summarizes the intrinsic value of stock options exercised and the fair value of stock options which vested:

	Years ended December 31,		
	2023	2022	2021
Intrinsic value of options exercised	$ 64	$ 960	$ 1,709
Fair value of options vested	236	1,203	1,485

The following table summarizes information about the options outstanding and options exercisable as of December 31, 2023:

	Options Outstanding			Options Exercisable	
	Shares	Weighted Average Remaining Life (years)	Weighted Average Exercise Price	Shares	Weighted Average Exercise Price
Range of prices:					
$30.00 - 33.99	53,442	3.2	$ 30.47	53,442	$ 30.47
$34.00 - 34.99	89,139	4.2	34.51	89,139	34.51
$35.00 - 35.99	591,136	5.2	35.93	591,136	35.93
$36.00 and above	148,725	8.6	45.28	27,503	45.18
	882,442	5.5	$ 37.03	761,220	$ 35.72

As of December 31, 2023, there was $496 of total unrecognized compensation costs related to nonvested stock options granted under the plans. The cost is expected to be recognized over a weighted average period of approximately 1.4 years.

Restricted Stock – Restricted stock awards provide the grantee with the rights of a shareholder, including the right to receive dividends and to vote such shares, but not the right to sell or otherwise transfer the shares during the restriction period. Restricted stock awards result in compensation expense that is equal to the fair market value of the stock on the date of the grant and is amortized ratably over the restriction period. The Company expects forfeitures of restricted stock to be de minimis.

The following table provides the compensation cost and income tax benefit for stock-based compensation related to restricted stock:

	Years ended December 31,		
	2023	2022	2021
Stock-based compensation within operations and maintenance expense	$ 43	$ 50	$ 130
Income tax benefit	12	15	37

The following table summarizes restricted stock transactions for the year ended December 31, 2023:

	Number of Shares	Weighted Average Fair Value
Nonvested shares at beginning of period	1,170	$ 42.75
Granted	1,412	35.42
Vested	(1,170)	42.75
Nonvested shares at end of period	1,412	$ 35.42

Stock Awards – Stock awards represent the issuance of the Company's common stock, without restriction. Stock awards are granted to the Company's non-employee directors. The issuance of stock awards results in compensation expense which is equal to the fair market value of the stock on the grant date, and is expensed immediately upon grant. The following table provides compensation cost and income tax benefit for stock-based compensation related to stock awards:

	Years ended December 31,		
	2023	2022	2021
Stock-based compensation within operations and maintenance expense	$ 810	$ 715	$ 700
Income tax benefit	228	207	202

The following table summarizes the value of stock awards:

	Years ended December 31,		
	2023	2022	2021
Intrinsic and fair value of stock awards vested	$ 810	$ 715	$ 700
Weighted average fair value of stock awards granted	41.58	46.44	47.46

The following table summarizes stock award transactions for year ended December 31, 2023:

	Number of Stock Awards	Weighted Average Fair Value
Nonvested stock awards at beginning of period	-	$ -
Granted	19,488	41.58
Vested	(19,488)	41.58
Nonvested stock awards at end of period	-	-

Note 16 – *Pension Plans and Other Post-retirement Benefits*

The Company maintains a qualified, defined benefit pension plan that covers its full-time employees who were hired prior to the date their respective pension plan was closed to new participants. Retirement benefits under the plan are generally based on the employee's total years of service and compensation during the last five years of employment. The Company's policy is to fund the plan annually at a level which is deductible for income tax purposes and which provides assets sufficient to meet its pension obligations over time. To offset some limitations imposed by the Internal Revenue Code with respect to payments under qualified plans, the Company has a non-qualified Supplemental Pension Benefit Plan for Salaried Employees in order to prevent some employees from being penalized by these limitations, and to provide certain retirement benefits based on employee's years of service and compensation. The net pension costs and obligations of the qualified and non-qualified plans are included in the tables which follow. Employees hired after their respective pension plan was closed, may participate in a defined contribution plan that provides a Company matching contribution on amounts contributed by participants and an annual profit-sharing contribution based upon a percentage of the eligible participants' compensation.

The Company's qualified defined benefit pension plan has a permanent lump sum option to the form of benefit payments offered to participants upon retirement or termination. The plan paid $30,347 and $17,757 to participants who elected this option during 2023 and 2022, respectively. During 2023, we made lump-sum pension benefit distributions exceeding the cumulative amount of service and interest cost components of the net periodic pension cost for the year, which is the settlement accounting threshold. The settlement loss of $5,173 was recorded as a regulatory asset, as it is probable of recovery in future rates, and will be amortized into pension benefit costs. A settlement loss is the recognition of unrecognized pension benefit costs that would have been incurred in subsequent periods.

In addition to providing pension benefits, the Company offers post-retirement benefits other than pensions to employees retiring with a minimum level of service and hired before their respective plan closed to new participants. These benefits include continuation of medical and prescription drug benefits, or a cash contribution toward such benefits, for eligible retirees and life insurance benefits for eligible retirees. The Company funds these benefits through various trust accounts. The benefits of retired officers and other eligible retirees are paid by the Company and not from plan assets due to limitations imposed by the Internal Revenue Code.

The following benefit payments, which reflect expected future service, as appropriate, are expected to be paid in the years indicated:

	Pension Benefits	Other Post-retirement Benefits
Years:		
2024	$ 26,611	$ 5,287
2025	27,306	5,546
2026	27,098	5,819
2027	28,755	6,086
2028	27,446	6,272
2029-2033	124,461	32,778

The changes in the benefit obligation and fair value of plan assets, the funded status of the plans and the assumptions used in the measurement of the company's benefit obligation are as follows:

	Pension Benefits		Other Post-retirement Benefits	
	2023	2022	2023	2022
Change in benefit obligation:				
Benefit obligation at January 1,	$ 324,690	$ 452,947	$ 83,501	$ 114,651
Service cost	1,507	2,587	1,347	1,911
Interest cost	16,007	13,806	4,476	3,369
Actuarial loss/(gain)	20,418	(105,107)	5,008	(31,995)
Plan participants' contributions	-	-	106	145
Benefits paid	(18,577)	(19,339)	(2,936)	(4,580)
Plan amendments	-	2,121	-	-
Participants' directed transfer of benefit to other plans	-	(4,568)	-	-
Settlements	(30,347)	(17,757)	-	-
Benefit obligation at December 31,	313,698	324,690	91,502	83,501
Change in plan assets:				
Fair value of plan assets at January 1,	333,176	433,121	85,994	107,308
Actual return on plan assets	7,648	(83,297)	12,060	(19,589)
Employer contributions	20,343	20,390	-	1,636
Participants' contributions	-	-	106	145
Benefits paid	(18,517)	(19,281)	(3,155)	(3,506)
Settlements	(30,347)	(17,757)	-	-
Fair value of plan assets at December 31,	312,303	333,176	95,005	85,994
Funded status of plan:				
Net asset / (liability) recognized at December 31,	$ (1,395)	$ 8,486	$ 3,503	$ 2,493

The following table provides the net liability recognized on the consolidated balance sheets at December 31:

	Pension Benefits		Other Post-retirement Benefits	
	2023	2022	2023	2022
Non-current asset	$ 16,325	$ 24,389	$ 26,700	$ 19,438
Current liability	(1,334)	(761)	(733)	(843)
Noncurrent liability	(16,386)	(15,142)	(22,464)	(16,102)
Net asset / (liability) recognized	$ (1,395)	$ 8,486	$ 3,503	$ 2,493

The following table provides selected information about plans with accumulated benefit obligation and projected benefit obligation in excess of plan assets:

	December 31, 2023		December 31, 2022	
	Pension Benefits	Other Post-retirement Benefits	Pension Benefits	Other Post-retirement Benefits
Selected information for plans with projected benefit obligation in excess of plan assets:				
Projected benefit obligation	$ 17,720	$ N/A	$ 16,041	$ N/A
Fair value of plan assets	-	N/A	-	N/A
Selected information for plans with accumulated benefit obligation in excess of plan assets:				
Accumulated benefit obligation	14,843	35,154	12,126	29,009
Fair value of plan assets	-	11,957	-	12,064

The following table provides the components of net periodic benefit costs for the years ended December 31:

	Pension Benefits			Other Post-retirement Benefits		
	2023	2022	2021	2023	2022	2021
Service cost	$ 1,507	$ 2,587	$ 3,503	$ 1,347	$ 1,911	$ 2,793
Interest cost	16,007	13,806	13,018	4,476	3,369	3,358
Expected return on plan assets	(22,223)	(22,004)	(23,165)	(4,372)	(4,502)	(4,155)
Amortization of prior service cost (credit)	684	536	559	-	-	(432)
Amortization of actuarial loss (gain)	2,962	2,043	2,907	(1,317)	(1,336)	219
Net periodic benefit cost/(credit)	$ (1,063)	$ (3,032)	$ (3,178)	$ 134	$ (558)	$ 1,783

The Company records the underfunded/overfunded status of its pension and other post-retirement benefit plans on its consolidated balance sheets and records a regulatory asset/liability for these costs that would otherwise be charged to stockholders' equity, as the Company anticipates recoverability of the costs through customer rates to be probable. Changes in the plans' funded status will affect the assets and liabilities recorded on the balance sheet. Due to the Company's regulatory treatment, the recognition of the funded status is recorded as a regulatory asset pursuant to the FASB's accounting guidance for regulated operations.

The following table provides the amounts recognized in regulatory assets and regulatory liabilities that have not been recognized as components of net periodic benefit cost as of December 31:

	Pension Benefits		Other Post-retirement Benefits	
	2023	2022	2023	2022
Net actuarial loss (gain)	$ 84,030	$ 56,737	$ (21,257)	$ (19,894)
Prior service cost (credit)	1,866	2,550	-	-
Total recognized in regulatory assets	$ 85,896	$ 59,287	$ (21,257)	$ (19,894)

Accounting for pensions and other post-retirement benefits requires an extensive use of assumptions about the discount rate, expected return on plan assets, the rate of future compensation increases received by the Company's employees, mortality, turnover and medical costs. Each assumption is reviewed annually with assistance from the Company's actuarial consultant who provides guidance in establishing the assumptions. The assumptions are selected to represent the average expected experience over time and may differ in any one year from actual experience due to changes in capital markets and the overall economy. These differences will impact the amount of pension and other post-retirement benefit expense that the Company recognizes.

The significant assumptions related to the Company's benefit obligations are as follows:

	Pension Benefits		Other Post-retirement Benefits	
	2023	2022	2023	2022
Weighted Average Assumptions Used to Determine Benefit Obligations as of December 31,				
Discount rate	5.17%	5.51%	5.09%	5.45%
Rate of compensation increase	3.0-4.0%	3.0-4.0%	n/a	n/a
Assumed Health Care Cost Trend Rates Used to Determine Benefit Obligations as of December 31,				
Health care cost trend rate	n/a	n/a	6.25%	6.50%
Rate to which the cost trend is assumed to decline (the ultimate trend rate)	n/a	n/a	5.0%	5.0%
Year that the rate reaches the ultimate trend rate	n/a	n/a	2029	2029

n/a – Assumption is not applicable.

The significant assumptions related to the Company's net periodic benefit costs are as follows:

	Pension Benefits			Other Post-retirement Benefits		
	2023	2022	2021	2023	2022	2021
Weighted Average Assumptions Used to Determine Net Periodic Benefit Costs for Years Ended December 31,						
Discount rate *	5.51%	2.91%	2.57%	5.45%	2.96%	2.68%
Expected return on plan assets	6.80%	5.40%	5.60%	4.28%-6.8%	3.4%-5.4%	5.60%
Rate of compensation increase	3.0-4.0%	3.0-4.0%	3.0-4.0%	n/a	n/a	n/a
Assumed Health Care Cost Trend Rates Used to Determine Net Periodic Benefit Costs for Years Ended December 31,						
Health care cost trend rate	n/a	n/a	n/a	6.50%	6.25%	6.3%
Rate to which the cost trend is assumed to decline (the ultimate trend rate)	n/a	n/a	n/a	5.0%	5.0%	5.0%
Year that the rate reaches the ultimate trend rate	n/a	n/a	n/a	2029	2027	2025

n/a – Assumption is not applicable.

** In 2023 and 2022, the Company remeasured its qualified pension plan assets and liabilities in accordance with settlement accounting rules. The discount rate used for the remeasurement and for the calculation of the net periodic benefit cost for the remainder of the year in 2023 and 2022 was 5.20% and 5.58%, respectively.*

The Company's discount rate assumption, which is utilized to calculate the present value of the projected benefit payments of our post-retirement benefits, was determined by selecting a hypothetical portfolio of high-quality corporate bonds appropriate to match the projected benefit payments of the plans. The selected bond portfolio was derived from a universe of Aa-graded corporate bonds. The discount rate was then developed as the rate that equates the market value of

the bonds purchased to the discounted value of the plan's benefit payments. The Company's pension expense and liability (benefit obligations) increases as the discount rate is reduced.

The Company's expected return on plan assets is determined by evaluating the asset class return expectations with its advisors as well as actual, long-term, historical results of our asset returns. The Company's market related value of plan assets is equal to the fair value of the plan's assets as of the last day of its fiscal year, and is a determinant for the expected return on plan assets which is a component of post-retirement benefits expense. The Company's pension expense increases as the expected return on plan assets decreases. For 2023, the Company used a 6.8% expected return on plan assets assumption. The Company believes its actual long-term asset allocation on average will approximate the targeted allocation. The Company's investment strategy is to earn a reasonable rate of return while maintaining risk at acceptable levels. Risk is managed through fixed income investments to manage interest rate exposures that impact the valuation of liabilities and through the diversification of investments across and within various asset categories. Over time, as the plan's funded status increases, the target allocation of return-seeking assets (e.g., equities and other instruments with a similar risk profile) may decline and the target allocation of liability-hedging assets (e.g., fixed income and other instruments with a similar risk profile) may increase. Investment returns are compared to a total plan benchmark constructed by applying the plan's asset allocation target weightings to passive index returns representative of the respective asset classes in which the plan invests. The Retirement and Employee Benefits Committee meets quarterly to review plan investments and management monitors investment performance quarterly through a performance report prepared by an external consulting firm.

The target allocation by asset class as of December 31, 2023, along with the actual allocation of the Company's pension plan assets, are as follows:

		Percentage of Plan Assets at December 31,	
	Target Allocation	2023	2022
Return seeking assets	20 to 40%	38%	56%
Liability hedging assets	30 to 70%	62%	44%
Total	100%	100%	100%

The fair value of the Company's pension plans' assets at December 31, 2023 by asset class are as follows:

	Level 1	Level 2	Level 3	Assets measured at NAV (a)	Total
Common stock	$ 14,115	$ -	$ -	$ -	$ 14,115
Return seeking assets:					
Global equities	-	-	-	9,226	9,226
Hedge / diversifying strategies	-	-	-	57,608	57,608
Credit	-	-	-	37,798	37,798
Liability hedging assets	-	-	-	186,317	186,317
Cash and cash equivalents	7,239	-	-	-	7,239
Total pension assets	$ 21,354	$ -	$ -	$ 290,949	$ 312,303

(a) Assets that are measured at fair value using the NAV per share practical expedient have not been classified in the fair value hierarchy.

The fair value of the Company's pension plans' assets at December 31, 2022 by asset class are as follows:

	Level 1	Level 2	Level 3	Assets measured at NAV (a)	Total
Common stock	$ 18,037	$ -	$ -	$ -	$ 18,037
Return seeking assets:					
Global equities	-	-	-	15,163	15,163
Hedge / diversifying strategies	-	-	-	102,038	102,038
Credit	-	-	-	52,048	52,048
Liability hedging assets	-	-	-	114,220	114,220
Cash and cash equivalents	31,670	-	-	-	31,670
Total pension assets	$ 49,707	$ -	$ -	$ 283,469	$ 333,176

Equity securities include our common stock in the amounts of $14,115 or 4.5% and $18,037 or 5.4% of total pension plans' assets as of December 31, 2023 and 2022, respectively.

The target allocation by asset class as of December 31, 2023, and actual asset allocation of the Company's other post-retirement benefit plans, are as follows:

		Percentage of Plan Assets at December 31,	
	Target Allocation	2023	2022
Return seeking assets	50 to 70%	68%	62%
Liability hedging assets	30 to 50%	32%	38%
Total	100%	100%	100%

The fair value of the Company's other post-retirement benefit plans' assets at December 31, 2023 by asset class are as follows:

	Level 1	Level 2	Level 3	Assets measured at NAV (a)	Total
Return seeking assets:					
Global equities	$ 34,209	$ -	$ -	$ 19,890	$ 54,099
Real estate securities	7,041	-	-	3,653	10,694
Liability hedging assets	16,949	-	-	9,473	26,422
Cash and cash equivalents	3,790	-	-	-	3,790
Total other post-retirement assets	$ 61,989	$ -	$ -	$ 33,016	$ 95,005

(a) Assets that are measured at fair value using the NAV per share practical expedient have not been classified in the fair value hierarchy.

The fair value of the Company's other post-retirement benefit plans' assets at December 31, 2022 by asset class are as follows:

	Level 1	Level 2	Level 3	Assets measured at NAV (a)	Total
Return seeking assets:					
Global equities	$ 27,258	$ -	$ -	$ 16,024	$ 43,282
Real estate securities	6,386	-	-	3,311	9,697
Liability hedging assets	15,131	-	-	9,159	24,290
Cash and cash equivalents	8,725	-	-	-	8,725
Total other post-retirement assets	$ 57,500	$ -	$ -	$ 28,494	$ 85,994

Valuation Techniques Used to Determine Fair Value

- *Common Stocks* - Investments in common stocks are valued using unadjusted quoted prices obtained from active markets.
- *Return Seeking Assets* – Investments in return seeking assets consists of the following:
    - Global equities, which consist of common and preferred shares of stock, traded on U.S. or foreign exchanges that are valued using unadjusted quoted prices obtained from active markets, or commingled fund vehicles, consisting of such securities valued using NAV, which are not classified within the fair value hierarchy.
    - Real estate securities, which consist of securities, traded on U.S. or foreign exchanges that are valued using unadjusted quoted prices obtained from active markets, or for real estate commingle fund vehicles that are not publicly quoted, the fund administrators value the funds using the NAV per fund share, derived from the quoted prices in active markets of the underlying securities and are not classified within the fair value hierarchy.
    - Hedge / diversifying strategies, which consist of a multi-manager fund vehicle having underlying exposures that collectively seek to provide low correlation of return to equity and fixed income markets, thereby offering diversification. As a multi-manager fund investment, NAV is derived from underlying manager NAVs, which are derived from the quoted prices in active markets of the underlying securities and are not classified within the fair value hierarchy.
    - Credit, which consist of certain opportunistic, return-oriented credits which primarily include below investment grade bonds (i.e. high yield bonds), bank loans, and securitized debt. Credits are valued using the NAV per fund share, derived from either quoted prices in active markets of the underlying securities, or less active markets, or quotes of similar assets, and are not classified within the fair value hierarchy.
- *Liability Hedging Assets* – Investments in liability hedging assets consist of funds investing in high-quality fixed income securities (i.e. U.S. Treasury securities and government bonds), and for funds for which market quotations are readily available, are valued at the last reported closing price on the primary market or exchange on which they are traded. Funds for which market quotations are not readily available, are valued using the NAV per fund share, derived from the quoted prices in active markets of the underlying securities and are not classified within the fair value hierarchy.
- *Cash and Cash Equivalents* – Investments in cash and cash equivalents are comprised of both uninvested cash and money market funds. The uninvested cash is valued based on its carrying value, and the money market funds are valued utilizing the net asset value per unit obtained from published market prices.

Funding requirements for qualified defined benefit pension plans are determined by government regulations and not by accounting pronouncements. In accordance with funding rules and the Company's funding policy, during 2024 our pension contribution is expected to be $9,393.

The Company has a 401(k) savings plan, which is a defined contribution plan and covers substantially all employees. The Company makes matching contributions that are based on a percentage of an employee's contribution, subject to specific limitations, as well as, non-discretionary contributions based on eligible hourly wages for certain union employees, discretionary year-end contributions based on an employee's eligible compensation, and employer profit sharing contributions. Participants may diversify their Company matching account balances into other investments offered under the 401(k) savings plan. The Company's contributions, which are recorded as compensation expense, were $23,519, $21,758, and $19,569, for the years ended December 31, 2023, 2022, and 2021, respectively.

Note 17 –*Rate Activity*

On January 19, 2024, Aqua New Jersey filed an application with the New Jersey Board of Public Utilities designed to increase water rates by $8,328 or 17.3% on an annual basis. The Company anticipates a final order to be issued by August 2024.

On January 2, 2024, Aqua Illinois filed an application with the Illinois Commerce Commission designed to increase water and wastewater rates by $19,196 or 18.9% on an annual basis. The Company anticipates a final order to be issued by December 2024.

On December 29, 2023, Peoples Natural Gas filed an application with the Pennsylvania Public Utility Commission designed to increase natural gas rates by $156,024 or 18.7% on an annual basis. The Company anticipates a final order to be issued by September 2024.

On December 13, 2023, the Company's regulated water and wastewater utility operating divisions in Ohio received an order from the Public Utilities Commission of Ohio which will increase operating revenues by $4,850 annually. New rates for water and sewer service went into effect on December 13, 2023.

On September 28, 2023, the Company's regulated water and wastewater operating subsidiary in Texas, Aqua Texas, received a final order from the Public Utility Commission of Texas approving infrastructure rehabilitation surcharges designed to increase revenues by $8,388 annually. The rates authorized on March 28, 2023 and implemented on an interim basis effective April 1, 2023 did not change with the final order.

On July 27, 2023, the Company's regulated water and wastewater operating subsidiary in Virginia, Aqua Virginia, filed an application with the State Corporation Commission designed to increase revenues by $6,911 or 29.5% on an annual basis.

On June 5, 2023, the Company's regulated water and wastewater operating subsidiary in North Carolina, Aqua North Carolina, received an order from the North Carolina Utilities Commission designed to increase rates by $14,001 in the first year of new rates being implemented, then by an additional $3,743 and $4,130 in the second and third years, respectively. In February 2023, the Company had implemented interim rates, based on an estimate of the final outcome of the order, and no refunds or additional billings are required for the difference between interim and final approved rates.

On September 21, 2022, the Company's regulated water and wastewater utility operating divisions in Ohio received an order from the Public Utilities Commission of Ohio which increased operating revenues by $5,483 annually. New rates for water and sewer service went into effect on September 21, 2022.

On May 16, 2022, the Company's regulated water and wastewater operating subsidiary in Pennsylvania, Aqua Pennsylvania, received an order from the Pennsylvania Public Utility Commission that allowed base rate increases that would increase total annual operating revenues by $69,251. New rates went into effect on May 19, 2022. At the time the rate order was received, the rates in effect also included $35,470 in Distribution System Improvement Charges ("DSIC"), which was 7.2% above prior base rates. Consequently, the aggregate annual base rates increased by $104,721 since the last base rate increase and DSIC was reset to zero.

On January 3, 2022, the Company's natural gas operating division in Kentucky received an order from the Kentucky Public Service Commission resulting in an increase of $5,238 in annual revenues, and new rates went into effect on January 4, 2022. On June 7, 2022, an additional $260 was approved and made effective by the Commission, resulting from a rehearing requested by the operating division.

In addition to the Texas, North Carolina, Ohio, Pennsylvania, and Kentucky rate awards noted above, the Company's operating subsidiaries were allowed annualized rate increases of $1,703 in 2023, $1,378 in 2022, and $3,390 in 2021, represented by three, two, and six rate decisions, respectively. Revenues recognized in aggregate from all of the rate

increases realized in the year of grant were approximately $10,109, $51,163, and $2,995 in 2023, 2022, and 2021, respectively.

Eight states in which the Company operates permit water and wastewater utilities to add a surcharge to their water or wastewater bills to offset the additional depreciation and capital costs related to infrastructure system replacement and rehabilitation projects completed and placed into service between base rate filings. Additionally, Pennsylvania and Kentucky allow for the use of an infrastructure rehabilitation surcharge for natural gas utility systems. The surcharge for infrastructure system replacements and rehabilitations is typically adjusted periodically based on additional qualified capital expenditures completed or anticipated in a future period, is capped as a percentage of base rates, generally at 5% to 12.75%, and is reset to zero when new base rates that reflect the costs of those additions become effective or when a utility's earnings exceed a regulatory benchmark. During 2023, the Company received approval to bill infrastructure rehabilitation surcharges designed to increase total operating revenues on an annual basis by $18,814 in its water and wastewater utility operating divisions in Pennsylvania, New Jersey, Illinois and Texas, and $21,272 in its gas utility operating divisions in Pennsylvania and Kentucky. The surcharge for infrastructure system replacements and rehabilitations provided revenues in 2023, 2022, and 2021 of $20,261, $26,902, and $33,771, respectively.

Note 18 – *Segment Information*

The Company has eleven operating segments and has two reportable segments, the Regulated Water segment and the Regulated Natural Gas segment. The Regulated Water segment is comprised of eight operating segments representing its water and wastewater regulated utility companies, which are organized by the states where the Company provides water and wastewater services. The eight water and wastewater utility operating segments are aggregated into one reportable segment, because each of these operating segments has the following similarities: economic characteristics, nature of services, production processes, customers, water distribution or wastewater collection methods, and the nature of the regulatory environment. The Regulated Natural Gas segment is comprised of one operating segment representing natural gas utility companies for which the Company provides natural gas distribution services.

In addition to the Company's two reportable segments, it includes two operating segments within the Other category below. These segments are not quantitatively significant and are comprised of its non-regulated natural gas operations and Aqua Resources. Non-regulated natural gas operations consist of utility service line protection solutions and repair services to households and the operation of gas marketing and production entities. Aqua Resources offers, through a third party, water and sewer service line protection solutions and repair services to households. In addition to these segments, Other is comprised of business activities not included in the reportable segments, corporate costs that have not been allocated to the Regulated Water and Regulated Natural Gas segments, and intersegment eliminations. Corporate costs include general and administrative expenses, and interest expense. The Company reports these corporate costs within Other as they relate to corporate-focused responsibilities and decisions and are not included in internal measures of segment operating performance used by the Company to measure the underlying performance of the operating segments.

The following table presents information about the Company's reportable segments:

2023	Regulated Water	Regulated Natural Gas	Other and Eliminations	Consolidated
Operating revenues	$ 1,153,376	$ 863,759	$ 36,689	$ 2,053,824
Operations and maintenance expense	$ 368,843	$ 209,073	$ (2,398)	$ 575,518
Purchased gas	$ -	$ 327,548	$ 24,758	$ 352,306
Depreciation and amortization	$ 217,593	$ 125,263	$ 839	$ 343,695
Interest expense, net [(a)]	$ 124,680	$ 92,320	$ 62,961	$ 279,961
Allowance for funds used during construction	$ (14,786)	$ (2,181)	$ -	$ (16,967)
Provision for income taxes (benefit)	$ 57,546	$ (113,353)	$ (10,638)	$ (66,445)
Net income (loss)	$ 340,961	$ 200,563	$ (43,298)	$ 498,226
Capital expenditures	$ 668,720	$ 527,538	$ 2,845	$ 1,199,103
Total assets	$ 9,386,347	$ 6,965,350	$ 489,762	$ 16,841,459

ESSENTIAL UTILITIES, INC. AND SUBSIDIARIES
Notes to Consolidated Financial Statements (continued)
(In thousands of dollars, except per share amounts)

2022	Regulated Water	Regulated Natural Gas	Other and Eliminations	Consolidated
Operating revenues	$ 1,082,972	$ 1,143,362	$ 61,698	$ 2,288,032
Operations and maintenance expense	$ 370,850	$ 239,506	$ 3,293	$ 613,649
Purchased gas	$ -	$ 551,009	$ 50,986	$ 601,995
Depreciation and amortization	$ 201,392	$ 118,955	$ 830	$ 321,177
Interest expense, net [(a)]	$ 111,938	$ 87,186	$ 35,317	$ 234,441
Allowance for funds used during construction	$ (20,950)	$ (2,715)	$ -	$ (23,665)
Provision for income taxes (benefit)	$ 47,510	$ (61,942)	$ 103	$ (14,329)
Net income (loss)	$ 314,352	$ 185,276	$ (34,391)	$ 465,237
Capital expenditures	$ 576,314	$ 479,335	$ 7,114	$ 1,062,763
Total assets	$ 8,792,633	$ 6,528,654	$ 397,820	$ 15,719,107

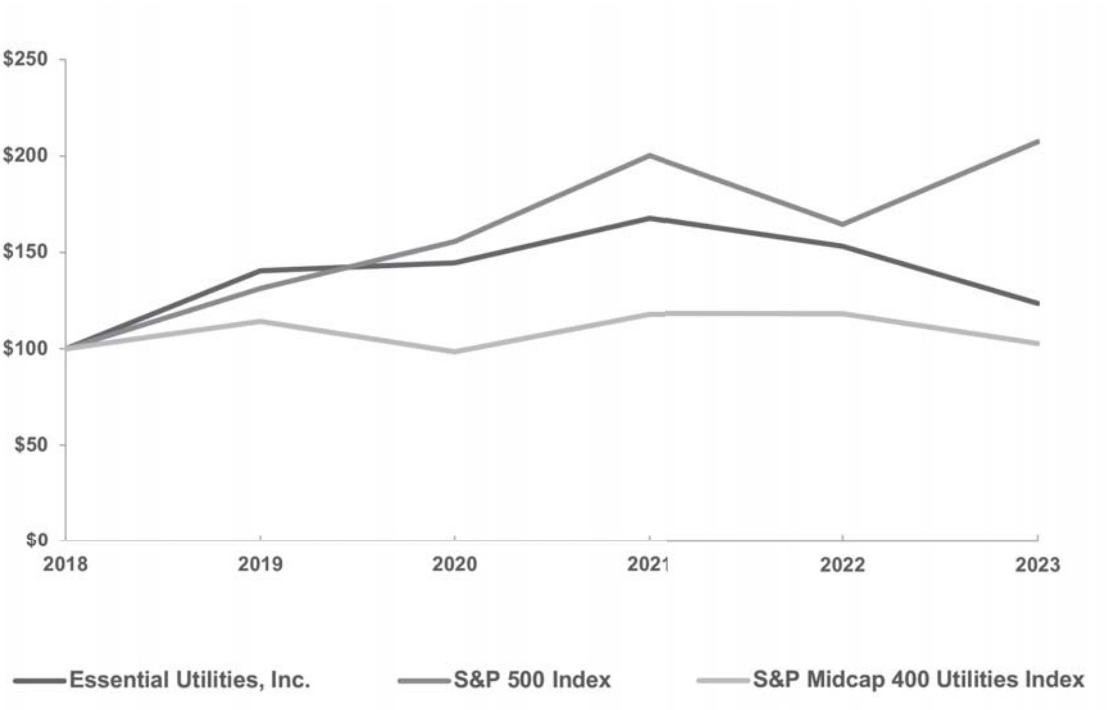
2021	Regulated Water	Regulated Natural Gas	Other and Eliminations	Consolidated
Operating revenues	$ 980,203	$ 859,902	$ 38,039	$ 1,878,144
Operations and maintenance expense	$ 332,598	$ 226,194	$ (8,212)	$ 550,580
Purchased gas	$ -	$ 313,390	$ 26,872	$ 340,262
Depreciation and amortization	$ 182,074	$ 113,238	$ 2,640	$ 297,952
Interest expense, net [(a)]	$ 108,356	$ 75,628	$ 21,341	$ 205,325
Allowance for funds used during construction	$ (19,258)	$ (1,534)	$ -	$ (20,792)
Provision for income taxes (benefit)	$ 26,633	$ (40,013)	$ 3,768	$ (9,612)
Net income (loss)	$ 293,703	$ 148,193	$ (10,284)	$ 431,612
Capital expenditures	$ 621,595	$ 397,419	$ 1,505	$ 1,020,519
Total assets	$ 8,403,586	$ 5,960,602	$ 294,090	$ 14,658,278

[(a)] The regulated water and regulated natural gas segments report interest expense that includes long-term debt that was pushed-down to the regulated operating subsidiaries from Essential Utilities, Inc.

The graph below matches the cumulative 5-Year total return of holders of Essential Utilities, Inc.'s common stock with the cumulative total returns of the S&P 500 index, and the S&P MidCap 400 Utilities index. The graph assumes that the value of the investment in our common stock, in each index, and in the peer group (including reinvestment of dividends) was $100 on 12/31/2018 and tracks it through 12/31/2023.

COMPARISON OF FIVE YEAR CUMULATIVE TOTAL RETURN*

Among Essential Utilities, Inc., the S&P 500 Index, and the S&P MidCap 400 Utilities Index



*$100 invested on 12/31/18 in stock or index, including reinvestment of dividends.
Fiscal year ending December 31.

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	Years as of December 31					
	2018	2019	2020	2021	2022	2023
Essential Utilities, Inc.	100.00	140.41	144.52	167.70	152.73	123.14
S&P 500 Index	100.00	131.49	155.68	200.37	164.08	207.21
S&P Midcap 400 Utilities Index	100.00	114.33	98.47	117.92	117.74	102.19

The stock price performance included in this graph is not necessarily indicative of future stock price performance.

Financial Reports and Investor Relations
Copies of the company's public financial reports, including annual reports and Forms 10–K and 10–Q, are available online and can be downloaded from the investor relations section of our website at Essential.co. You may also obtain these reports by writing to us at:

Investor Relations Department
Essential Utilities Inc.
762 W. Lancaster Avenue
Bryn Mawr, PA 19010-3489

Corporate Governance
We are committed to maintaining high standards of corporate governance and are in compliance with the corporate governance rules of the Securities and Exchange Commission (SEC) and the New York Stock Exchange. Copies of our key corporate governance documents, including our Corporate Governance Guidelines, Code of Ethical Business Conduct, and the charters of each committee of our Board of Directors can be obtained from the corporate governance portion of the investor relations section of our website, Essential.co. Amendments to the Code of Ethical Business, and in the event of any grant of waiver from a provision of the Code of Conduct requiring disclosure under applicable SEC rules will be disclosed on our website.

Annual Meeting
The 2024 Annual Meeting of Shareholders of Essential Utilities, Inc. will be held virtually via live webcast on Wednesday, May 1, 2024, at 8 a.m. Eastern Time, at www.virtualshareholdermeeting.com/WTRG2024.

Transfer Agent and Registrar
Computershare
P.O. Box 43006
Providence, RI 02940-3006
800.205.8314 or
www.computershare.com/investor

Independent Registered Public Accounting Firm
PricewaterhouseCoopers LLP
Two Commerce Square
Suite 1800
2001 Market Street
Philadelphia, PA 19103-7042

Stock Exchange
The Common Stock of the company is listed on the New York Stock Exchange (NYSE) and under the ticker symbol **WTRG.**

Dividend Reinvestment and Direct Stock Purchase Plan
The company's Dividend Reinvestment and Direct Stock Purchase Plan ("Plan") enables shareholders to reinvest all, or a designated portion of, dividends paid on up to 100,000 shares of Common Stock in additional shares of Common Stock at a discretionary discount from a price based on the market value of the stock. The discount between 0 and 5.0 percent on the shares purchased or issued to meet the dividend reinvestment requirement will be designated by us in our sole discretion prior to the purchase or issuance of such shares. We reserve the right to change, reduce or discontinue any discount at any time without notice. In addition, shareholders may purchase additional shares of Essential Utilities Common Stock at any time with a minimum investment of $50, up to a maximum of $250,000 annually. Individuals may become shareholders by making an initial investment of at least $500. A Plan prospectus may be obtained by calling Computershare at 800.205.8314 or by visiting www.computershare.com/investor. Please read the prospectus carefully before you invest.

Direct Deposit
With direct deposit, Essential Utilities cash dividends are deposited automatically on the dividend payment date of each quarter. Shareholders will receive confirmation of their deposit in the mail. Shareholders interested in direct deposit should call the company's transfer agent at 800.205.8314.

Delivery of voting materials to shareholders sharing an address
The SEC's rules permit the Company to deliver a Notice of Internet Availability of Proxy Materials or a single set of proxy materials to one address shared by two or more of the Company's shareholders. This is intended to reduce the printing and postage expense of delivering duplicate voting materials to our shareholders who have more than one Essential Utilities stock account. A separate Notice of Internet Availability or proxy card is included for each of these shareholders. If you received a Notice of Internet Availability you will not receive a printed copy of the proxy materials unless you request it by following the instructions in the notice for requesting printed proxy material.

How to obtain a separate set of voting materials If you are a registered shareholder who shares an address with another registered shareholder and have received only one Notice of Internet Availability of Proxy Materials or set of proxy material and wish to receive a separate copy for each shareholder in your household for the 2024 annual meeting, you may write or call us to request a separate copy of this material at no cost to you at 610-645-1190 or write us at:

Attn: Investor Relations
Essential Utilities Inc.
762 W. Lancaster Avenue
Bryn Mawr, PA, 19010

Email: investorrelations@essential.co

For future annual meetings, you may request separate voting material by calling Broadridge at 866.540.9095, or by writing to Broadridge Financial Solutions, Inc., Householding Department, 51 Mercedes Way, Edgewood, New York 11717.

Account Access
Essential Utilities shareholders may access their account by visiting www.computershare.com/investor. Shareholders may view their account, purchase additional shares, and make changes to their account. To learn more, visit www.computershare.com/investor or call 800.205.8314.

Dividends

Essential Utilities has paid dividends for 79 consecutive years. The normal Common Stock dividend dates for 2024 and the first six months of 2025 are:

Declaration Date	Ex-Dividend Date	Record Date	Payment Date
December 12, 2023	February 8, 2024	February 9, 2024	March 1, 2024
February 21, 2024	May 9, 2024	May 10, 2024	June 3, 2024
July 29, 2024	August 9, 2024	August 9, 2024	September 3, 2024
October 28, 2024	November 8, 2024	November 8, 2024	December 2, 2024
January 27, 2025	February 7, 2025	February 7, 2025	March 3, 2025
April 28, 2025	May 9, 2025	May 9, 2025	June 2, 2025

To be an owner of record, and therefore eligible to receive the quarterly dividend, shares must have been purchased before the ex-dividend date. Owners of any share(s) on or after the ex-dividend date will not receive the dividend for that quarter. The previous owner – the owner of record – will receive the dividend.

Only the Board of Directors may declare dividends and set record dates. Therefore, the payment of dividends and these dates may change at the discretion of the Board.

Dividends paid on the company's Common Stock are subject to Federal and State income tax.

Lost Dividend Checks, Stock Certificates and Escheatment

Dividend checks lost by shareholders, or those that might be lost in the mail, will be replaced upon notification of the lost or missing check. All inquiries concerning lost or missing dividend checks should be made to the company's transfer agent at 800.205.8314. Shareholders should call or write the company's transfer agent to report a lost certificate. Appropriate documentation will be prepared and sent to the shareholder with instructions.

Escheatment is the act of reporting and transferring property to a state when the rightful owner has an invalid address or has not made contact or initiated a transaction during the state's designated dormancy period. Escheated assets are transferred to the state for safekeeping (and often liquidated) until the rightful owner makes a claim on the asset. To keep your shares of stock and uncashed dividends from being escheated, you must maintain contact (recommended at least once a year) with the company's transfer agent, especially if you recently changed your address, changed your marital status or are managing an estate following a death. Unclaimed property laws vary widely from state to state.

Safekeeping of Stock Certificates

Under the Direct Stock Purchase Plan, shareholders may have their stock certificates deposited with the transfer agent for safekeeping free of charge. Stock certificates and written instructions should be forwarded to:

Computershare, N.A.
P.O. BOX 43006
Providence, RI 02940-3006

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Essential™

AQUA | PEOPLES

OUR MISSION:

To sustain life and improve economic prosperity by safely and reliably delivering Earth's most essential resources to our customers and communities.

OUR VALUES: INTEGRITY RESPECT EXCELLENCE

BOARD OF DIRECTORS

As of December 31, 2023



Christopher H. Franklin
Chairman, Chief Executive Officer and President
Essential Utilities, Inc.
Director since 2015



Daniel J. Hilferty
Chairman and Chief Executive Officer
Comcast Spectacor
Director since 2017



Ellen T. Ruff
Former President
Duke Energy Corporation
Director since 2006



Elizabeth B. Amato
Former Executive Vice President and Chief Human Resources Officer
United Technologies Corporation
Director since 2018



Edwina Kelly
Senior Principal
Canada Pension Plan Investment Board
Director since 2021



Lee C. Stewart
Private Financial Consultant
Director since 2018



David A. Ciesinski
President, Chief Executive Officer and Director
Lancaster Colony Corporation
President, T. Marzetti Company
Director since 2021



W. Bryan Lewis
Vice President and Chief Investment Officer
United States Steel Corporation
Director since 2022



Roderick K. West
Group President, Utility Operations
Entergy Corporation
Director since 2023

OFFICERS

Christopher H. Franklin
Chairman, Chief Executive Officer and President

Colleen M. Arnold
President
Aqua

Michael A. Huwar
President
Peoples

Christopher P. Luning
Executive Vice President
General Counsel

Matthew R. Rhodes
Executive Vice President
Strategy and Corporate Development

Robert A. Rubin
Senior Vice President
Chief Accounting Officer

Daniel J. Schuller
Executive Vice President
Chief Financial Officer

FORWARD-LOOKING STATEMENTS

This document contains forward-looking statements within the meaning of the Private Securities Litigation Reform Act of 1995, which generally include words such as "believes," "expects," "intends," "anticipates," "estimates" and similar expressions. The Company can give no assurance that any actual or future results or events discussed in these statements will be achieved. Any forward-looking statements represent its views only as of today and should not be relied upon as representing its views as of any subsequent date. Readers are cautioned that such forward-looking statements are subject to a variety of risks and uncertainties that could cause the company's actual results to differ materially from the statements contained in this release. There are important factors that could cause actual results to differ materially from those expressed or implied by such forward-looking statements including the factors discussed in our Annual Report on Form 10-K and our Quarterly Reports on Form 10-Q, which are filed with the Securities and Exchange Commission. For more information regarding risks and uncertainties associated with the Company's business, please refer to the Company's annual, quarterly and other SEC filings. The Company is not under any obligation — and expressly disclaims any such obligation — to update or alter its forward-looking statements whether as a result of new information, future events or otherwise.



Essential Utilities, Inc.
762 W. Lancaster Avenue
Bryn Mawr, PA 19010

NYSE: WTRG

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www.Essential.co

Printed on paper certified by the Forest Stewardship Council to be harvested in a socially and environmentally responsible way.
The FSC oversees the responsible management of over 170 million acres of forestland in the U.S. and Canada.

Company: Delta Natural Gas Company, Inc.

Question Number: PSC-FR-Tab 43

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 KAR 5:001 Section 16(7)(m)

The current chart of accounts if more detailed than the Uniform System of Accounts chart prescribed by the Commission.

Response:

See attached. The Company utilizes SAP for accounting purposes. At the end of each month, the SAP accounts are translated into the FERC accounts. The primary difference between the two systems is that SAP categorizes operations and maintenance expenses by cost element while the FERC system of accounts organizes them around event/activity. There is no difference in total expenses or net income between the two systems.

Rec. Company Code	Sender Company Code	Natural Account	Natural Account Description	Reg. Account	Reg Account Description
1300	1300	1311200	Utility Plant in Service - PowerPlan	9101000	Plant in Service
1600	1600	1311200	Utility Plant in Service - PowerPlan	9101000	Plant in Service
1300	1300	1310110	Construction Complete Not Classified	9106000	Completed Construction not Classified-Gas
1600	1600	1310110	Construction Complete Not Classified	9106000	Completed Construction not Classified-Gas
1300	1300	1311011	Construction Work In Progress-Utility-PowerPlan	9107000	Construction Work in Progress
1300	1300	1311900	CWIP Clearing Acct/Direct Pstg	9107000	Construction Work in Progress
1600	1600	1311011	Construction Work In Progress-Utility-PowerPlan	9107000	Construction Work in Progress
1600	1600	1311900	CWIP Clearing Acct/Direct Pstg	9107000	Construction Work in Progress
1300	1300	1331210	Accumulated Depreciation - Utility Plant	9108000	Accumulated Depreciation-Utility Plant
1600	1600	1331191	Accum Depreciation - Asset Retirement Cost- Manual	9108000	Accumulated Depreciation-Utility Plant
1600	1600	1331210	Accumulated Depreciation - Utility Plant	9108000	Accumulated Depreciation-Utility Plant
1600	1600	1212015	Supplemental Retirement Benefit Trust	9128000	Other Special Funds
1600	1600	1231010	Exec Insur - Cash Surrender Value	9128000	Other Special Funds
1300	1300	1112321	Cash Clearing - PNC Lockbox	9131000	Cash
1600	1600	1111496	Cash in Banks - Winchester Admin-Traditional	9131000	Cash
1600	1600	1112321	Cash Clearing - PNC Lockbox	9131000	Cash
1300	1300	1136100	Customer A/R - Retail Gas Sales - CR&B	9142000	Customer Accounts Receivable
1300	1300	1136101	Customer A/R - Utility - Manual	9142000	Customer Accounts Receivable
1300	1300	1136230	Budget Billing Credit Balances	9142000	Customer Accounts Receivable
1600	1600	1136021	Accts Receivable - Reconciliation - Misc Gas/Elec	9142000	Customer Accounts Receivable
1600	1600	1136100	Customer A/R - Retail Gas Sales - CR&B	9142000	Customer Accounts Receivable
1600	1600	1136230	Budget Billing Credit Balances	9142000	Customer Accounts Receivable
1600	1600	1139951	Cash Clrg Account - Unapplied Cash - PNC	9142000	Customer Accounts Receivable
1600	1600	1139999	Cash Clrg Account - Customer A/R	9142000	Customer Accounts Receivable
1600	1600	1136000	Accts Receivable - Reconciliation Account	9143000	Other Accounts Receivable
1600	1600	1137045	A/R - Other-Accident/Property Claims-SAP Recon	9143000	Other Accounts Receivable
1600	1600	1137057	Accounts Receivable - Other	9143000	Other Accounts Receivable
1300	1300	1138010	Provision for Uncollectible A/R-Customer Accounts	9144000	Accumulated Provision for Uncollectible Accounts
1600	1600	1138010	Provision for Uncollectible A/R-Customer Accounts	9144000	Accumulated Provision for Uncollectible Accounts
1300	1300	1133140	Interco Rec - 2200 - PNG Companies LLC	9146000	Accounts Receivable from Associated Companies
1300	1300	1133150	Interco Rec - 1000 - Peoples NGC	9146000	Accounts Receivable from Associated Companies
1300	1300	1133155	Interco Rec - 3100 - Peoples Gas Co LLC	9146000	Accounts Receivable from Associated Companies
1300	1300	1133156	Interco Rec - 1600 - Delta Natural Gas Inc	9146000	Accounts Receivable from Associated Companies
1300	1300	1135140	A/R - 2200 - PNG Companies LLC	9146000	Accounts Receivable from Associated Companies
1300	1300	1135150	A/R - 1000 - Peoples NGC	9146000	Accounts Receivable from Associated Companies
1300	1300	1135156	A/R - 1600 - Delta Natural Gas	9146000	Accounts Receivable from Associated Companies
1600	1600	1133140	Interco Rec - 2200 - PNG Companies LLC	9146000	Accounts Receivable from Associated Companies
1600	1600	1133150	Interco Rec - 1000 - Peoples NGC	9146000	Accounts Receivable from Associated Companies
1600	1600	1133152	Interco Rec - 1300 - Peoples Gas KY LLC	9146000	Accounts Receivable from Associated Companies
1600	1600	1133155	Interco Rec - 3100 - Peoples Gas Co LLC	9146000	Accounts Receivable from Associated Companies
1600	1600	1133157	Interco Rec - 1700 - Delta Resources	9146000	Accounts Receivable from Associated Companies
1600	1600	1133158	Interco Rec - 1800 - Delgasco	9146000	Accounts Receivable from Associated Companies
1600	1600	1133159	Interco Rec - 1900 - Enpro	9146000	Accounts Receivable from Associated Companies
1600	1600	1135140	A/R - 2200 - PNG Companies LLC	9146000	Accounts Receivable from Associated Companies
1600	1600	1135150	A/R - 1000 - Peoples NGC	9146000	Accounts Receivable from Associated Companies

1600	1600	1135152	A/R - 1300 - Peoples Gas KY LLC	9146000	Accounts Receivable from Associated Companies
1600	1600	1135155	A/R - 3100 - Peoples Gas Co LLC	9146000	Accounts Receivable from Associated Companies
1600	1600	1135157	A/R - 1700 - Delta Resources	9146000	Accounts Receivable from Associated Companies
1600	1600	1135158	A/R - 1800 - Delgasco	9146000	Accounts Receivable from Associated Companies
1600	1600	1135159	A/R - 1900 - Enpro	9146000	Accounts Receivable from Associated Companies
1600	1600	1142010	Materials Inventory	9154000	Plant Materials & Operating Supplies
1600	1600	1141600	Gas Stored Underground - Current	9164100	Gas Stored - Current
1300	1300	1191250	Prepaid Insur - Benefits (Health Insur-HSA)	9165000	Prepayments
1300	1300	1191440	Prepaid Postage	9165000	Prepayments
1300	1300	1191900	Prepaid Miscellaneous	9165000	Prepayments
1300	1300	1191910	Prepaid Maintenance Agreements	9165000	Prepayments
1600	1600	1191250	Prepaid Insur - Benefits (Health Insur-HSA)	9165000	Prepayments
1600	1600	1191280	Prepaid Insurance - Other	9165000	Prepayments
1600	1600	1191900	Prepaid Miscellaneous	9165000	Prepayments
1300	1300	1131015	Customer Accounts Receiv-Gas Unbilled-Residential	9173000	Accrued Utility Revenues
1600	1600	1131015	Customer Accounts Receiv-Gas Unbilled-Residential	9173000	Accrued Utility Revenues
1600	1600	1131016	Customer Accounts Receiv-Gas Unbilled-Commercial	9173000	Accrued Utility Revenues
1600	1600	1199030	Pipeline Exchange Gas Imbalance Receivable	9174000	Miscellaneous Current & Accrued Assets
1600	1600	2201010	Debt Issuance Costs - LT - Essential	9181000	Unamortized Debt Expense
1300	1300	1242204	Reg Asset - Vacation Balancing	9182300	Other Regulatory Assets
1600	1600	1242020	Reg Asset - Rate Case Expenses	9182300	Other Regulatory Assets
1600	1600	1242150	Reg Asset - Loss on Extinguishment of Debt	9182300	Other Regulatory Assets
1600	1600	1242204	Reg Asset - Vacation Balancing	9182300	Other Regulatory Assets
1600	1600	1242206	Reg Asset - Asset Retirement Obligation	9182300	Other Regulatory Assets
1600	1600	1242207	Reg Asset - Debt Issuance Costs	9182300	Other Regulatory Assets
1300	1300	5300999	Capitalized Labor & Benefits-PROJ SETTLMT USE ONLY	9184000	Clearing Accounts
1300	1300	5303890	Miscellaneous Outside Services	9184000	Clearing Accounts
1300	1300	5303999	Capitalized Outside Services-PROJ SETTLMT USE ONLY	9184000	Clearing Accounts
1300	1300	5399999	Capitalized Other-PROJ SETTLMT USE ONLY	9184000	Clearing Accounts
1300	1300	5999999	Clearing Acct-Capitalized SVC Interco Expenses	9184000	Clearing Accounts
1300	1300	8499999	CCE - LABOR	9184000	Clearing Accounts
1300	1300	8500000	CCE - OTHER	9184000	Clearing Accounts
1300	1300	8500001	CCE - BENEFITS	9184000	Clearing Accounts
1300	1300	8500002	CCE - P'ROLL TAXES	9184000	Clearing Accounts
1600	1600	5300999	Capitalized Labor & Benefits-PROJ SETTLMT USE ONLY	9184000	Clearing Accounts
1600	1600	5302010	Travel Expense	9184000	Clearing Accounts
1600	1600	5303030	Contractor Services	9184000	Clearing Accounts
1600	1600	5303310	Consultant Services	9184000	Clearing Accounts
1600	1600	5303325	Professional/Temporary Labor	9184000	Clearing Accounts
1600	1600	5303890	Miscellaneous Outside Services	9184000	Clearing Accounts
1600	1600	5303999	Capitalized Outside Services-PROJ SETTLMT USE ONLY	9184000	Clearing Accounts
1600	1600	5304100	Material Exp-Stock	9184000	Clearing Accounts
1600	1600	5304200	Material Exp-Non Stk	9184000	Clearing Accounts
1600	1600	5304320	Postage, Shipping, & Freight	9184000	Clearing Accounts
1600	1600	5304350	Office Furn & Equip	9184000	Clearing Accounts
1600	1600	5304370	Small Tools & Work Equipment	9184000	Clearing Accounts

1600	1600	5304999	Capitalized M&S-PROJ SETTLMT USE ONLY	9184000	Clearing Accounts
1600	1600	5307030	Rent Expense - Equipment (Office & Other)	9184000	Clearing Accounts
1600	1600	5310010	Operating Permits	9184000	Clearing Accounts
1600	1600	5320140	Land Rights & Right of Way Fees	9184000	Clearing Accounts
1600	1600	5399065	Expense Reimbursements from Customers	9184000	Clearing Accounts
1600	1600	5399074	Vehicle Purchases	9184000	Clearing Accounts
1600	1600	5399998	Project Clearing Account - Settlement	9184000	Clearing Accounts
1600	1600	5399999	Capitalized Other-PROJ SETTLMT USE ONLY	9184000	Clearing Accounts
1600	1600	5999999	Clearing Acct-Capitalized SVC Interco Expenses	9184000	Clearing Accounts
1600	1600	8499999	CCE - LABOR	9184000	Clearing Accounts
1600	1600	8500000	CCE - OTHER	9184000	Clearing Accounts
1600	1600	8500001	CCE - BENEFITS	9184000	Clearing Accounts
1600	1600	8500002	CCE - P'ROLL TAXES	9184000	Clearing Accounts
1600	1600	1251020	Retirement Work in Progress (Gas)– PP	9186000	Miscellaneous Deferred Debits
1300	1300	1261010	Accumulated Deferred FIT Asset - Non-Current	9190000	Accumulated Deferred Income Taxes
1300	1300	1261020	Accumulated Deferred FIT Asset - Excess Gross UPNC	9190000	Accumulated Deferred Income Taxes
1300	1300	1262010	Accumulated Deferred SIT Asset - Non-Current	9190000	Accumulated Deferred Income Taxes
1600	1600	1261010	Accumulated Deferred FIT Asset - Non-Current	9190000	Accumulated Deferred Income Taxes
1600	1600	1261020	Accumulated Deferred FIT Asset - Excess Gross UPNC	9190000	Accumulated Deferred Income Taxes
1600	1600	1262010	Accumulated Deferred SIT Asset - Non-Current	9190000	Accumulated Deferred Income Taxes
1300	1300	1194010	Deferred Gas-Actual Cost Adj - Unrecovered	9191000	Unrecovered Purchased Gas Costs
1600	1600	1194010	Deferred Gas-Actual Cost Adj - Unrecovered	9191000	Unrecovered Purchased Gas Costs
1600	1600	1194060	Deferred Gas - Unbilled	9191000	Unrecovered Purchased Gas Costs
1300	1300	2291508	Noncurrent Liab-Pension Benefit Obligation	9228300	Accumulated Provision for Pensions & Benefits
1600	1600	2291508	Noncurrent Liab-Pension Benefit Obligation	9228300	Accumulated Provision for Pensions & Benefits
1600	1600	2296010	Asset Retirement Obligation - Non-Current	9230000	Asset Retirement Obligation
1300	1300	2111020	Trade Accounts Payable	9232000	Accounts Payable
1300	1300	2111200	Goods Received/Invoice Received Clearing	9232000	Accounts Payable
1300	1300	2111520	A/P-Revenue Related-Budget Billing Credit Balance	9232000	Accounts Payable
1300	1300	2111580	A/P-Revenue Related-Gas Purchases-Current	9232000	Accounts Payable
1300	1300	2111910	Accts Payable Liability - Other	9232000	Accounts Payable
1300	1300	2111915	Accts Payable Liability - Misc	9232000	Accounts Payable
1300	1300	2112015	A/P - Payroll W/H - 3rd Party	9232000	Accounts Payable
1300	1300	2141050	Accrued Payroll	9232000	Accounts Payable
1300	1300	2141100	Accrued Vacation	9232000	Accounts Payable
1300	1300	2141200	Accrued Annual Incentive	9232000	Accounts Payable
1600	1600	2111020	Trade Accounts Payable	9232000	Accounts Payable
1600	1600	2111025	Cash Discounts Clearing - Trade A/P	9232000	Accounts Payable
1600	1600	2111200	Goods Received/Invoice Received Clearing	9232000	Accounts Payable
1600	1600	2111520	A/P-Revenue Related-Budget Billing Credit Balance	9232000	Accounts Payable
1600	1600	2111580	A/P-Revenue Related-Gas Purchases-Current	9232000	Accounts Payable
1600	1600	2111811	Expense Report Clearing - Travel Expense	9232000	Accounts Payable
1600	1600	2111910	Accts Payable Liability - Other	9232000	Accounts Payable
1600	1600	2111915	Accts Payable Liability - Misc	9232000	Accounts Payable
1600	1600	2111920	A/P Liability - Non-Customer Payments to Refund	9232000	Accounts Payable
1600	1600	2111950	Accrued Assessments & Fees	9232000	Accounts Payable

1600	1600	2112015	A/P - Payroll W/H - 3rd Party	9232000	Accounts Payable
1600	1600	2141050	Accrued Payroll	9232000	Accounts Payable
1600	1600	2141100	Accrued Vacation	9232000	Accounts Payable
1600	1600	2141200	Accrued Annual Incentive	9232000	Accounts Payable
1300	1300	2112440	ST Interco Notes Payable-2200-PNG Companies	9233000	Notes Payable to Associated Companies
1600	1600	2112440	ST Interco Notes Payable-2200-PNG Companies	9233000	Notes Payable to Associated Companies
1300	1300	2113040	Interco Payable - 2200 - PNG Companies LLC	9234000	Accounts Payable to Associated Companies
1300	1300	2113050	Interco Payable - 1000 - Peoples NGC	9234000	Accounts Payable to Associated Companies
1300	1300	2113340	Interco Interest Payable - 2200 - PNG Companies	9234000	Accounts Payable to Associated Companies
1300	1300	2113540	A/P - 2200 - PNG Companies LLC	9234000	Accounts Payable to Associated Companies
1300	1300	2113550	A/P - 1000 - Peoples Natural Gas	9234000	Accounts Payable to Associated Companies
1300	1300	2113556	A/P - 1600 - Delta Natural Gas	9234000	Accounts Payable to Associated Companies
1600	1600	2113040	Interco Payable - 2200 - PNG Companies LLC	9234000	Accounts Payable to Associated Companies
1600	1600	2113050	Interco Payable - 1000 - Peoples NGC	9234000	Accounts Payable to Associated Companies
1600	1600	2113052	Interco Payable - 1300 - Peoples Gas KY LLC	9234000	Accounts Payable to Associated Companies
1600	1600	2113057	Interco Payable - 1700 - Resources	9234000	Accounts Payable to Associated Companies
1600	1600	2113058	Interco Payable - 1800 - Delgasco	9234000	Accounts Payable to Associated Companies
1600	1600	2113059	Interco Payable - 1900 - Enpro Inc LLC	9234000	Accounts Payable to Associated Companies
1600	1600	2113340	Interco Interest Payable - 2200 - PNG Companies	9234000	Accounts Payable to Associated Companies
1600	1600	2113540	A/P - 2200 - PNG Companies LLC	9234000	Accounts Payable to Associated Companies
1600	1600	2113550	A/P - 1000 - Peoples Natural Gas	9234000	Accounts Payable to Associated Companies
1600	1600	2113552	A/P - 1300 - Peoples Gas KY LLC	9234000	Accounts Payable to Associated Companies
1600	1600	2113555	A/P - 3100 - Peoples Gas Co LLC	9234000	Accounts Payable to Associated Companies
1300	1300	2114010	Customer Deposits	9235000	Customer Deposits
1600	1600	2114010	Customer Deposits	9235000	Customer Deposits
1300	1300	2132010	Accrued Federal Income Tax - Current Year	9236000	Taxes Accrued
1300	1300	2133130	Accrued State Income Tax - Other-Curr Yr	9236000	Taxes Accrued
1300	1300	2139010	Accrued State Business & Occupation Tax	9236000	Taxes Accrued
1600	1600	2131010	Accrued Use Taxes - State	9236000	Taxes Accrued
1600	1600	2132010	Accrued Federal Income Tax - Current Year	9236000	Taxes Accrued
1600	1600	2133130	Accrued State Income Tax - Other-Curr Yr	9236000	Taxes Accrued
1600	1600	2136010	Accrued Property Taxes	9236000	Taxes Accrued
1600	1600	2139010	Accrued State Business & Occupation Tax	9236000	Taxes Accrued
1600	1600	2139020	Accrued Franchise Tax	9236000	Taxes Accrued
1300	1300	2129030	Interest Accrued - Customer Deposits	9237000	Interest Accrued
1600	1600	2129030	Interest Accrued - Customer Deposits	9237000	Interest Accrued
1600	1600	2115210	Sales Taxes Payable - State	9241000	Tax Collections Payable
1300	1300	2199615	Accrued Liab-Audit Fees	9242000	Miscellaneous Current & Accrued Liabilities
1600	1600	2199258	Exchange Gas Payable-Affil-1800-Delgasco	9242000	Miscellaneous Current & Accrued Liabilities
1600	1600	2199285	Pooling & BBA Gas Imbalance Payable	9242000	Miscellaneous Current & Accrued Liabilities
1600	1600	2199440	Misc C&A Liabilities - Marketing Assistance Progrm	9242000	Miscellaneous Current & Accrued Liabilities
1600	1600	2199615	Accrued Liab-Audit Fees	9242000	Miscellaneous Current & Accrued Liabilities
1600	1600	2199900	Misc C&A Liabilities	9242000	Miscellaneous Current & Accrued Liabilities
1600	1600	2291080	Deferred Compensation - Executives	9242000	Miscellaneous Current & Accrued Liabilities
1600	1600	2199040	Customer Advances for Construction	9252000	Customer Advances for Construction
1300	1300	2291510	OPEB EGC 158 Benefit Obligation - Non Current	9253000	Other Deferred Credits

1300	1300	2171120	Regulatory Liability-CIS Riders	9254000	Other Regulatory Liabilities
1300	1300	2220110	Reg Liab - Excess Deferred Income Tax - NonCurrent	9254000	Other Regulatory Liabilities
1300	1300	2220120	Reg Liab - Excess DIT - Gross Up NC	9254000	Other Regulatory Liabilities
1600	1600	2171120	Regulatory Liability-CIS Riders	9254000	Other Regulatory Liabilities
1600	1600	2220110	Reg Liab - Excess Deferred Income Tax - NonCurrent	9254000	Other Regulatory Liabilities
1600	1600	2220120	Reg Liab - Excess DIT - Gross Up NC	9254000	Other Regulatory Liabilities
1300	1300	2210010	Accum Defd Plant Federal Income Tax Liab-Noncurr	9282000	Accumulated Deferred Income Taxes-Other Property
1300	1300	2211010	Accum Defd Plant State Income Tax Liab-Noncurr	9282000	Accumulated Deferred Income Taxes-Other Property
1600	1600	2210010	Accum Defd Plant Federal Income Tax Liab-Noncurr	9282000	Accumulated Deferred Income Taxes-Other Property
1600	1600	2211010	Accum Defd Plant State Income Tax Liab-Noncurr	9282000	Accumulated Deferred Income Taxes-Other Property
1300	1300	2210020	Accum Defd Other Federal Income Tax Liab-Noncurr	9283000	Accumulated Deferred Income Taxes-Other
1300	1300	2211020	Accum Defd Other State Income Tax Liab-Noncurr	9283000	Accumulated Deferred Income Taxes-Other
1600	1600	2210020	Accum Defd Other Federal Income Tax Liab-Noncurr	9283000	Accumulated Deferred Income Taxes-Other
1600	1600	2211020	Accum Defd Other State Income Tax Liab-Noncurr	9283000	Accumulated Deferred Income Taxes-Other
1300	1300	5501000	Deprec Exp - Utility Plant	9403000	Depreciation Expense - Utility Plant
1600	1600	5501000	Deprec Exp - Utility Plant	9403000	Depreciation Expense - Utility Plant
1300	1300	8500002	CCE - P'ROLL TAXES	9408100	Taxes Other than Income Taxes - Utility Operating
1600	1600	5702100	Property Taxes	9408100	Taxes Other than Income Taxes - Utility Operating
1600	1600	8500002	CCE - P'ROLL TAXES	9408100	Taxes Other than Income Taxes - Utility Operating
1300	1300	6310010	Federal Income Tax Expense	9409100	Income Taxes - Utility Operating Income
1300	1300	6311010	State Income Tax Expense	9409100	Income Taxes - Utility Operating Income
1600	1600	6310010	Federal Income Tax Expense	9409100	Income Taxes - Utility Operating Income
1600	1600	6311010	State Income Tax Expense	9409100	Income Taxes - Utility Operating Income
1300	1300	6320020	Defd Federal Income Tax Expense-Noncurr Asset	9410100	Provision for Deferred Income Taxes - Utility Op I
1300	1300	6320030	Defd Federal Income Tax Expense-Other Curr Liab	9410100	Provision for Deferred Income Taxes - Utility Op I
1300	1300	6320040	Defd Federal Income Tax Expense-Plant Noncurr Liab	9410100	Provision for Deferred Income Taxes - Utility Op I
1300	1300	6320050	Defd Federal Income Tax Expense-Other NC Liab	9410100	Provision for Deferred Income Taxes - Utility Op I
1300	1300	6321020	Defd State Income Tax Expense-Noncurr Asset	9410100	Provision for Deferred Income Taxes - Utility Op I
1300	1300	6321030	Defd State Income Tax Expense-Other Curr Liab	9410100	Provision for Deferred Income Taxes - Utility Op I
1300	1300	6321040	Defd State Income Tax Expense-Plant Noncurr Liab	9410100	Provision for Deferred Income Taxes - Utility Op I
1300	1300	6321050	Defd State Income Tax Expense-Other NC Liab	9410100	Provision for Deferred Income Taxes - Utility Op I
1600	1600	6320020	Defd Federal Income Tax Expense-Noncurr Asset	9410100	Provision for Deferred Income Taxes - Utility Op I
1600	1600	6320030	Defd Federal Income Tax Expense-Other Curr Liab	9410100	Provision for Deferred Income Taxes - Utility Op I
1600	1600	6320040	Defd Federal Income Tax Expense-Plant Noncurr Liab	9410100	Provision for Deferred Income Taxes - Utility Op I
1600	1600	6320050	Defd Federal Income Tax Expense-Other NC Liab	9410100	Provision for Deferred Income Taxes - Utility Op I
1600	1600	6321020	Defd State Income Tax Expense-Noncurr Asset	9410100	Provision for Deferred Income Taxes - Utility Op I
1600	1600	6321030	Defd State Income Tax Expense-Other Curr Liab	9410100	Provision for Deferred Income Taxes - Utility Op I
1600	1600	6321040	Defd State Income Tax Expense-Plant Noncurr Liab	9410100	Provision for Deferred Income Taxes - Utility Op I
1600	1600	6321050	Defd State Income Tax Expense-Other NC Liab	9410100	Provision for Deferred Income Taxes - Utility Op I
1600	1600	4305035	Revenues from M & J and Contract Work	9415000	Revenues from Merchandising,Jobbing & Contract Wor
1600	1600	5304100	Material Exp-Stock	9416000	Costs & Expenses of Merchandising, Jobbing & Contr
1600	1600	8499999	CCE - LABOR	9416000	Costs & Expenses of Merchandising, Jobbing & Contr
1600	1600	8500000	CCE - OTHER	9416000	Costs & Expenses of Merchandising, Jobbing & Contr
1600	1600	6199900	Other Income - Miscellaneous	9421000	Miscellaneous Nonoperating Income
1600	1600	6299020	Life Insurance Premiums	9426200	Other Income Deductions - Life Insurance
1600	1600	6203020	Penalties - Other	9426300	Other Income Deductions - Penalties

1600	1600	6202020	Civic/Politic Activities	9426400	Other Income Deductions - Civic/Political Activity
1600	1600	6402410	Amort Debt Disc & Exp - Debentures	9428000	Amortization of Debt Discount & Exp
1300	1300	6406040	Interco Interest Expense-2200-PNG Companies LLC	9430000	Interest on Debt to Associated Companies
1600	1600	6406040	Interco Interest Expense-2200-PNG Companies LLC	9430000	Interest on Debt to Associated Companies
1600	1600	6407010	Interco Interest Expense-Essential-9100	9430000	Interest on Debt to Associated Companies
1300	1300	6499040	Interest Expense - Deposits	9431000	Other Interest Expense
1300	1300	4111010	Residential Gas Sales - Billed	9480000	Residential Sales
1300	1300	4111020	Residential Gas Sales - Unbilled	9480000	Residential Sales
1600	1600	4111010	Residential Gas Sales - Billed	9480000	Residential Sales
1600	1600	4111020	Residential Gas Sales - Unbilled	9480000	Residential Sales
1600	1600	4112010	Commercial Gas Sales - Billed	9481000	Commercial and Industrial Sales
1600	1600	4112020	Commercial Gas Sales - Unbilled	9481000	Commercial and Industrial Sales
1600	1600	4113010	Industrial Gas Sales - Billed	9481000	Commercial and Industrial Sales
1600	1600	4113020	Industrial Gas Sales - Unbilled	9481000	Commercial and Industrial Sales
1300	1300	4115010	Forfeited Discounts - Gas	9487000	Forfeited Discounts
1600	1600	4115010	Forfeited Discounts - Gas	9487000	Forfeited Discounts
1300	1300	4115040	Misc Gas Service Revenues	9488000	Miscellaneous Service Revenues
1600	1600	4115040	Misc Gas Service Revenues	9488000	Miscellaneous Service Revenues
1600	1600	4116240	Rev From Trans of Gas-Distr Facil-Commercial	9489300	Revs from Transp of Gas of Others thru Distri Fac.
1600	1600	4116260	Rev From Trans of Gas-Distr Facil-Industrial	9489300	Revs from Transp of Gas of Others thru Distri Fac.
1600	1600	4116270	Rev From Trans of Gas-Distr Facil-Off System	9489300	Revs from Transp of Gas of Others thru Distri Fac.
1600	1600	4116278	Rev From Trans of Gas-Off System-Affil-1800	9489300	Revs from Transp of Gas of Others thru Distri Fac.
1600	1600	4116280	Rev From Trans of Gas-Distr Facil-Residential	9489300	Revs from Transp of Gas of Others thru Distri Fac.
1600	1600	4116297	Rev From Trans of Gas-Distr Facil-Affil-1700-DR	9489300	Revs from Transp of Gas of Others thru Distri Fac.
1600	1600	4117010	Other Revenues - Sales of Products Extracted	9490000	Sales of Products Extracted from Natural Gas
1300	1300	5302991	Misc Employee-Related Expense - 2200	9753000	Nat Gas Prod/Gath Op - Field Lines Expenses
1300	1300	5304991	Miscellaneous Materials & Supplies - 2200	9753000	Nat Gas Prod/Gath Op - Field Lines Expenses
1300	1300	8499999	CCE - LABOR	9753000	Nat Gas Prod/Gath Op - Field Lines Expenses
1600	1600	8499999	CCE - LABOR	9753000	Nat Gas Prod/Gath Op - Field Lines Expenses
1600	1600	8500000	CCE - OTHER	9753000	Nat Gas Prod/Gath Op - Field Lines Expenses
1600	1600	5304200	Material Exp-Non Stk	9754000	Nat Gas Prod/Gath Op - Field Compressor Sta Exps
1600	1600	8499999	CCE - LABOR	9754000	Nat Gas Prod/Gath Op - Field Compressor Sta Exps
1600	1600	8500000	CCE - OTHER	9754000	Nat Gas Prod/Gath Op - Field Compressor Sta Exps
1300	1300	5304991	Miscellaneous Materials & Supplies - 2200	9764000	Nat Gas Prod/Gath Maint - Field Lines
1300	1300	8499999	CCE - LABOR	9764000	Nat Gas Prod/Gath Maint - Field Lines
1600	1600	8499999	CCE - LABOR	9764000	Nat Gas Prod/Gath Maint - Field Lines
1600	1600	8500000	CCE - OTHER	9764000	Nat Gas Prod/Gath Maint - Field Lines
1600	1600	5304200	Material Exp-Non Stk	9765000	Nat Gas Prod/Gath Maint - Fld Compres Sta Equip
1600	1600	8499999	CCE - LABOR	9765000	Nat Gas Prod/Gath Maint - Fld Compres Sta Equip
1600	1600	8500000	CCE - OTHER	9765000	Nat Gas Prod/Gath Maint - Fld Compres Sta Equip
1300	1300	5205215	Nat Gas Trans Line Purch-Interstate-Gas Costs	9803000	Oth Gas Supply Op - Nat Gas Transm Line Pur
1600	1600	5205215	Nat Gas Trans Line Purch-Interstate-Gas Costs	9803000	Oth Gas Supply Op - Nat Gas Transm Line Pur
1300	1300	5205450	Unrecovered Purchased Gas Cost Adjustments	9805100	Oth Gas Supply Op - Pur Gas Cost Adjustments
1600	1600	5205430	Purchased Gas Cost Adjustments - Unbilled Revenue	9805100	Oth Gas Supply Op - Pur Gas Cost Adjustments
1300	1300	5302991	Misc Employee-Related Expense - 2200	9813000	Oth Gas Supply Op - Other Gas Suppl
1300	1300	5303890	Miscellaneous Outside Services	9813000	Oth Gas Supply Op - Other Gas Suppl

1300	1300	8499999	CCE - LABOR	9813000	Oth Gas Supply Op - Other Gas Suppl
1300	1300	8500000	CCE - OTHER	9813000	Oth Gas Supply Op - Other Gas Suppl
1600	1600	8499999	CCE - LABOR	9816000	UG Storage Op - Well Expenses
1600	1600	8500000	CCE - OTHER	9816000	UG Storage Op - Well Expenses
1600	1600	5302010	Travel Expense	9818000	UG Storage Op - Compressor Station Expenses
1600	1600	5303320	Training Services	9818000	UG Storage Op - Compressor Station Expenses
1600	1600	5304200	Material Exp-Non Stk	9818000	UG Storage Op - Compressor Station Expenses
1600	1600	5304310	Office Supplies	9818000	UG Storage Op - Compressor Station Expenses
1600	1600	5304370	Small Tools & Work Equipment	9818000	UG Storage Op - Compressor Station Expenses
1600	1600	5304390	Misc Supplies	9818000	UG Storage Op - Compressor Station Expenses
1600	1600	5304410	Purchasing Card Expenses-MC	9818000	UG Storage Op - Compressor Station Expenses
1600	1600	5310090	Miscellaneous Fees	9818000	UG Storage Op - Compressor Station Expenses
1600	1600	8499999	CCE - LABOR	9818000	UG Storage Op - Compressor Station Expenses
1600	1600	8500000	CCE - OTHER	9818000	UG Storage Op - Compressor Station Expenses
1600	1600	5303030	Contractor Services	9821000	UG Storage Op - Purification Expenses
1600	1600	5304200	Material Exp-Non Stk	9821000	UG Storage Op - Purification Expenses
1600	1600	5304370	Small Tools & Work Equipment	9821000	UG Storage Op - Purification Expenses
1600	1600	5303310	Consultant Services	9824000	UG Storage Op - Other Expenses
1600	1600	8499999	CCE - LABOR	9824000	UG Storage Op - Other Expenses
1600	1600	8500000	CCE - OTHER	9824000	UG Storage Op - Other Expenses
1600	1600	5307050	Rent Expense - Land & Land Rights	9825000	UG Storage Op - Storage Well Royalties
1600	1600	5304200	Material Exp-Non Stk	9832000	UG Storage Maint - Reservoirs and Wells
1600	1600	8499999	CCE - LABOR	9832000	UG Storage Maint - Reservoirs and Wells
1600	1600	8500000	CCE - OTHER	9832000	UG Storage Maint - Reservoirs and Wells
1600	1600	5304200	Material Exp-Non Stk	9834000	UG Storage Maint - Compressor Station Equipment
1600	1600	8499999	CCE - LABOR	9834000	UG Storage Maint - Compressor Station Equipment
1600	1600	8500000	CCE - OTHER	9834000	UG Storage Maint - Compressor Station Equipment
1600	1600	5302010	Travel Expense	9851000	Gas Transmission Op - Sys Control & Load Dispatch
1600	1600	5303320	Training Services	9851000	Gas Transmission Op - Sys Control & Load Dispatch
1600	1600	5304310	Office Supplies	9851000	Gas Transmission Op - Sys Control & Load Dispatch
1600	1600	5304390	Misc Supplies	9851000	Gas Transmission Op - Sys Control & Load Dispatch
1600	1600	5304410	Purchasing Card Expenses-MC	9851000	Gas Transmission Op - Sys Control & Load Dispatch
1600	1600	8499999	CCE - LABOR	9851000	Gas Transmission Op - Sys Control & Load Dispatch
1600	1600	8500000	CCE - OTHER	9851000	Gas Transmission Op - Sys Control & Load Dispatch
1600	1600	5302930	Employee Relations Expense	9856000	Gas Transmission Op - Mains Expenses
1600	1600	5303030	Contractor Services	9856000	Gas Transmission Op - Mains Expenses
1600	1600	5303320	Training Services	9856000	Gas Transmission Op - Mains Expenses
1600	1600	5304100	Material Exp-Stock	9856000	Gas Transmission Op - Mains Expenses
1600	1600	5304200	Material Exp-Non Stk	9856000	Gas Transmission Op - Mains Expenses
1600	1600	5304210	Auto Parts & Supplies	9856000	Gas Transmission Op - Mains Expenses
1600	1600	5304310	Office Supplies	9856000	Gas Transmission Op - Mains Expenses
1600	1600	5304320	Postage, Shipping, & Freight	9856000	Gas Transmission Op - Mains Expenses
1600	1600	5304370	Small Tools & Work Equipment	9856000	Gas Transmission Op - Mains Expenses
1600	1600	5304390	Misc Supplies	9856000	Gas Transmission Op - Mains Expenses
1600	1600	5304410	Purchasing Card Expenses-MC	9856000	Gas Transmission Op - Mains Expenses
1600	1600	5307030	Rent Expense - Equipment (Office & Other)	9856000	Gas Transmission Op - Mains Expenses

1600	1600	5308010	Subscriptions	9856000	Gas Transmission Op - Mains Expenses
1600	1600	5310090	Miscellaneous Fees	9856000	Gas Transmission Op - Mains Expenses
1600	1600	8499999	CCE - LABOR	9856000	Gas Transmission Op - Mains Expenses
1600	1600	8500000	CCE - OTHER	9856000	Gas Transmission Op - Mains Expenses
1300	1300	5340100	Transportation of Gas - Commodity Charges	9858000	Gas Transmission Op - Transm/Compres Gas by Others
1300	1300	5302091	Travel & Entertainment Expense - 2200	9863000	Gas Transmission Maint - Mains
1300	1300	5304991	Miscellaneous Materials & Supplies - 2200	9863000	Gas Transmission Maint - Mains
1300	1300	8499999	CCE - LABOR	9863000	Gas Transmission Maint - Mains
1600	1600	8500000	CCE - OTHER	9863000	Gas Transmission Maint - Mains
1300	1300	8499999	CCE - LABOR	9870000	Gas Distribution Op - Supervision and Engineering
1300	1300	8500000	CCE - OTHER	9870000	Gas Distribution Op - Supervision and Engineering
1600	1600	5304370	Small Tools & Work Equipment	9870000	Gas Distribution Op - Supervision and Engineering
1600	1600	5304390	Misc Supplies	9870000	Gas Distribution Op - Supervision and Engineering
1600	1600	5304410	Purchasing Card Expenses-MC	9870000	Gas Distribution Op - Supervision and Engineering
1600	1600	5310090	Miscellaneous Fees	9870000	Gas Distribution Op - Supervision and Engineering
1600	1600	8499999	CCE - LABOR	9870000	Gas Distribution Op - Supervision and Engineering
1600	1600	8500000	CCE - OTHER	9870000	Gas Distribution Op - Supervision and Engineering
1600	1600	5302010	Travel Expense	9872000	Gas Distribution Op - Compr Sta Labor & Expense
1600	1600	5303320	Training Services	9872000	Gas Distribution Op - Compr Sta Labor & Expense
1600	1600	5304310	Office Supplies	9872000	Gas Distribution Op - Compr Sta Labor & Expense
1600	1600	5304390	Misc Supplies	9872000	Gas Distribution Op - Compr Sta Labor & Expense
1600	1600	5304410	Purchasing Card Expenses-MC	9872000	Gas Distribution Op - Compr Sta Labor & Expense
1600	1600	8499999	CCE - LABOR	9872000	Gas Distribution Op - Compr Sta Labor & Expense
1600	1600	8500000	CCE - OTHER	9872000	Gas Distribution Op - Compr Sta Labor & Expense
1300	1300	5304991	Miscellaneous Materials & Supplies - 2200	9874000	Gas Distribution Op - Mains and Services Exps
1300	1300	8499999	CCE - LABOR	9874000	Gas Distribution Op - Mains and Services Exps
1600	1600	5302930	Employee Relations Expense	9874000	Gas Distribution Op - Mains and Services Exps
1600	1600	5303030	Contractor Services	9874000	Gas Distribution Op - Mains and Services Exps
1600	1600	5303320	Training Services	9874000	Gas Distribution Op - Mains and Services Exps
1600	1600	5304100	Material Exp-Stock	9874000	Gas Distribution Op - Mains and Services Exps
1600	1600	5304200	Material Exp-Non Stk	9874000	Gas Distribution Op - Mains and Services Exps
1600	1600	5304210	Auto Parts & Supplies	9874000	Gas Distribution Op - Mains and Services Exps
1600	1600	5304310	Office Supplies	9874000	Gas Distribution Op - Mains and Services Exps
1600	1600	5304320	Postage, Shipping, & Freight	9874000	Gas Distribution Op - Mains and Services Exps
1600	1600	5304370	Small Tools & Work Equipment	9874000	Gas Distribution Op - Mains and Services Exps
1600	1600	5304390	Misc Supplies	9874000	Gas Distribution Op - Mains and Services Exps
1600	1600	5304410	Purchasing Card Expenses-MC	9874000	Gas Distribution Op - Mains and Services Exps
1600	1600	5307030	Rent Expense - Equipment (Office & Other)	9874000	Gas Distribution Op - Mains and Services Exps
1600	1600	5308010	Subscriptions	9874000	Gas Distribution Op - Mains and Services Exps
1600	1600	5310090	Miscellaneous Fees	9874000	Gas Distribution Op - Mains and Services Exps
1600	1600	8499999	CCE - LABOR	9874000	Gas Distribution Op - Mains and Services Exps
1600	1600	8500000	CCE - OTHER	9874000	Gas Distribution Op - Mains and Services Exps
1300	1300	5304991	Miscellaneous Materials & Supplies - 2200	9875000	Gas Distribution Op - Meas/Reg Sta Exps-General
1300	1300	8499999	CCE - LABOR	9875000	Gas Distribution Op - Meas/Reg Sta Exps-General
1300	1300	8500000	CCE - OTHER	9875000	Gas Distribution Op - Meas/Reg Sta Exps-General
1300	1300	5302010	Travel Expense	9878000	Gas Distribution Op - Meter/House Reg Exps

1300	1300	5302020	Entertainment Expense	9878000	Gas Distribution Op - Meter/House Reg Exps
1300	1300	5302930	Employee Relations Expense	9878000	Gas Distribution Op - Meter/House Reg Exps
1300	1300	5302991	Misc Employee-Related Expense - 2200	9878000	Gas Distribution Op - Meter/House Reg Exps
1300	1300	5303130	Building & Grounds Maintenance Services	9878000	Gas Distribution Op - Meter/House Reg Exps
1300	1300	5303190	Miscellaneous Repairs/Maintenance	9878000	Gas Distribution Op - Meter/House Reg Exps
1300	1300	5304370	Small Tools & Work Equipment	9878000	Gas Distribution Op - Meter/House Reg Exps
1300	1300	5304390	Misc Supplies	9878000	Gas Distribution Op - Meter/House Reg Exps
1300	1300	5304410	Purchasing Card Expenses-MC	9878000	Gas Distribution Op - Meter/House Reg Exps
1300	1300	5304991	Miscellaneous Materials & Supplies - 2200	9878000	Gas Distribution Op - Meter/House Reg Exps
1300	1300	5399076	Vehicle Usage - 2200	9878000	Gas Distribution Op - Meter/House Reg Exps
1300	1300	8499999	CCE - LABOR	9878000	Gas Distribution Op - Meter/House Reg Exps
1300	1300	8500000	CCE - OTHER	9878000	Gas Distribution Op - Meter/House Reg Exps
1300	1300	5304991	Miscellaneous Materials & Supplies - 2200	9879000	Gas Distribution Op - Customer Installations Exps
1300	1300	8499999	CCE - LABOR	9879000	Gas Distribution Op - Customer Installations Exps
1300	1300	8500000	CCE - OTHER	9879000	Gas Distribution Op - Customer Installations Exps
1300	1300	5302091	Travel & Entertainment Expense - 2200	9880000	Gas Distribution Op - Other Expenses
1300	1300	5302991	Misc Employee-Related Expense - 2200	9880000	Gas Distribution Op - Other Expenses
1300	1300	5303040	Environmental Services	9880000	Gas Distribution Op - Other Expenses
1300	1300	5304991	Miscellaneous Materials & Supplies - 2200	9880000	Gas Distribution Op - Other Expenses
1300	1300	5309030	Utilities - Water	9880000	Gas Distribution Op - Other Expenses
1300	1300	5399991	Miscellaneous Expense - 2200	9880000	Gas Distribution Op - Other Expenses
1300	1300	8499999	CCE - LABOR	9880000	Gas Distribution Op - Other Expenses
1600	1600	5303030	Contractor Services	9880000	Gas Distribution Op - Other Expenses
1600	1600	5303120	Computer & Software Maintenance Services	9880000	Gas Distribution Op - Other Expenses
1600	1600	5303130	Building & Grounds Maintenance Services	9880000	Gas Distribution Op - Other Expenses
1600	1600	5304310	Office Supplies	9880000	Gas Distribution Op - Other Expenses
1600	1600	5304320	Postage, Shipping, & Freight	9880000	Gas Distribution Op - Other Expenses
1600	1600	5304350	Office Furn & Equip	9880000	Gas Distribution Op - Other Expenses
1600	1600	5304370	Small Tools & Work Equipment	9880000	Gas Distribution Op - Other Expenses
1600	1600	5304390	Misc Supplies	9880000	Gas Distribution Op - Other Expenses
1600	1600	5308010	Subscriptions	9880000	Gas Distribution Op - Other Expenses
1600	1600	5309010	Utilities - Electric and Gas	9880000	Gas Distribution Op - Other Expenses
1600	1600	5309020	Utilities - Phone	9880000	Gas Distribution Op - Other Expenses
1600	1600	5309021	Utilities - Wireless Services-Cell Phones & Pagers	9880000	Gas Distribution Op - Other Expenses
1600	1600	5309030	Utilities - Water	9880000	Gas Distribution Op - Other Expenses
1600	1600	5309040	Utilities - Other	9880000	Gas Distribution Op - Other Expenses
1600	1600	5302010	Travel Expense	9885000	Gas Distribution Maint - Supervision & Engineering
1600	1600	5302015	Travel - Meals (50% Non-Deductible)	9885000	Gas Distribution Maint - Supervision & Engineering
1600	1600	5303130	Building & Grounds Maintenance Services	9885000	Gas Distribution Maint - Supervision & Engineering
1600	1600	5304210	Auto Parts & Supplies	9885000	Gas Distribution Maint - Supervision & Engineering
1600	1600	5304310	Office Supplies	9885000	Gas Distribution Maint - Supervision & Engineering
1600	1600	5304370	Small Tools & Work Equipment	9885000	Gas Distribution Maint - Supervision & Engineering
1600	1600	5304390	Misc Supplies	9885000	Gas Distribution Maint - Supervision & Engineering
1600	1600	5304410	Purchasing Card Expenses-MC	9885000	Gas Distribution Maint - Supervision & Engineering
1600	1600	5307030	Rent Expense - Equipment (Office & Other)	9885000	Gas Distribution Maint - Supervision & Engineering
1600	1600	5310090	Miscellaneous Fees	9885000	Gas Distribution Maint - Supervision & Engineering

1600	1600	8499999	CCE - LABOR	9885000	Gas Distribution Maint - Supervision & Engineering
1600	1600	8500000	CCE - OTHER	9885000	Gas Distribution Maint - Supervision & Engineering
1300	1300	5302991	Misc Employee-Related Expense - 2200	9886000	Gas Distribution Maint - Structures/Improvements
1300	1300	5304310	Office Supplies	9886000	Gas Distribution Maint - Structures/Improvements
1300	1300	5304991	Miscellaneous Materials & Supplies - 2200	9886000	Gas Distribution Maint - Structures/Improvements
1300	1300	5307010	Rent Expense - Buildings	9886000	Gas Distribution Maint - Structures/Improvements
1300	1300	5399076	Vehicle Usage - 2200	9886000	Gas Distribution Maint - Structures/Improvements
1300	1300	8499999	CCE - LABOR	9886000	Gas Distribution Maint - Structures/Improvements
1300	1300	5302091	Travel & Entertainment Expense - 2200	9887000	Gas Distribution Maint - Mains
1300	1300	5302991	Misc Employee-Related Expense - 2200	9887000	Gas Distribution Maint - Mains
1300	1300	5304991	Miscellaneous Materials & Supplies - 2200	9887000	Gas Distribution Maint - Mains
1300	1300	8499999	CCE - LABOR	9887000	Gas Distribution Maint - Mains
1300	1300	8500000	CCE - OTHER	9887000	Gas Distribution Maint - Mains
1600	1600	5303030	Contractor Services	9887000	Gas Distribution Maint - Mains
1600	1600	5303890	Miscellaneous Outside Services	9887000	Gas Distribution Maint - Mains
1600	1600	5304100	Material Exp-Stock	9887000	Gas Distribution Maint - Mains
1600	1600	5304140	Material Exp-Inv Rvl	9887000	Gas Distribution Maint - Mains
1600	1600	5304200	Material Exp-Non Stk	9887000	Gas Distribution Maint - Mains
1600	1600	8499999	CCE - LABOR	9887000	Gas Distribution Maint - Mains
1600	1600	8500000	CCE - OTHER	9887000	Gas Distribution Maint - Mains
1300	1300	5304991	Miscellaneous Materials & Supplies - 2200	9889000	Gas Distribution Maint - Meas/Reg Sta Equip-Genl
1300	1300	8499999	CCE - LABOR	9889000	Gas Distribution Maint - Meas/Reg Sta Equip-Genl
1300	1300	8500000	CCE - OTHER	9889000	Gas Distribution Maint - Meas/Reg Sta Equip-Genl
1300	1300	5302091	Travel & Entertainment Expense - 2200	9892000	Gas Distribution Maint - Services
1300	1300	5302991	Misc Employee-Related Expense - 2200	9892000	Gas Distribution Maint - Services
1300	1300	5304991	Miscellaneous Materials & Supplies - 2200	9892000	Gas Distribution Maint - Services
1300	1300	8499999	CCE - LABOR	9892000	Gas Distribution Maint - Services
1300	1300	8500000	CCE - OTHER	9892000	Gas Distribution Maint - Services
1600	1600	5304100	Material Exp-Stock	9892000	Gas Distribution Maint - Services
1600	1600	8499999	CCE - LABOR	9892000	Gas Distribution Maint - Services
1600	1600	8500000	CCE - OTHER	9892000	Gas Distribution Maint - Services
1600	1600	5302010	Travel Expense	9893000	Gas Distribution Maint - Meters/House Regulators
1600	1600	5302015	Travel - Meals (50% Non-Deductible)	9893000	Gas Distribution Maint - Meters/House Regulators
1600	1600	5303190	Miscellaneous Repairs/Maintenance	9893000	Gas Distribution Maint - Meters/House Regulators
1600	1600	5303320	Training Services	9893000	Gas Distribution Maint - Meters/House Regulators
1600	1600	5304200	Material Exp-Non Stk	9893000	Gas Distribution Maint - Meters/House Regulators
1600	1600	5304370	Small Tools & Work Equipment	9893000	Gas Distribution Maint - Meters/House Regulators
1600	1600	5304410	Purchasing Card Expenses-MC	9893000	Gas Distribution Maint - Meters/House Regulators
1600	1600	8499999	CCE - LABOR	9893000	Gas Distribution Maint - Meters/House Regulators
1600	1600	8500000	CCE - OTHER	9893000	Gas Distribution Maint - Meters/House Regulators
1300	1300	8499999	CCE - LABOR	9894000	Gas Distribution Maint - Other Equipment
1300	1300	8500000	CCE - OTHER	9894000	Gas Distribution Maint - Other Equipment
1600	1600	5303030	Contractor Services	9894000	Gas Distribution Maint - Other Equipment
1600	1600	5303190	Miscellaneous Repairs/Maintenance	9894000	Gas Distribution Maint - Other Equipment
1600	1600	5304100	Material Exp-Stock	9894000	Gas Distribution Maint - Other Equipment
1600	1600	5310090	Miscellaneous Fees	9894000	Gas Distribution Maint - Other Equipment

1600	1600	8499999	CCE - LABOR	9894000	Gas Distribution Maint - Other Equipment
1600	1600	8500000	CCE - OTHER	9894000	Gas Distribution Maint - Other Equipment
1300	1300	5302091	Travel & Entertainment Expense - 2200	9902000	Customer Accounts - Meter Reading Expenses
1300	1300	5302991	Misc Employee-Related Expense - 2200	9902000	Customer Accounts - Meter Reading Expenses
1300	1300	5304991	Miscellaneous Materials & Supplies - 2200	9902000	Customer Accounts - Meter Reading Expenses
1300	1300	5399991	Miscellaneous Expense - 2200	9902000	Customer Accounts - Meter Reading Expenses
1300	1300	8499999	CCE - LABOR	9902000	Customer Accounts - Meter Reading Expenses
1300	1300	8500000	CCE - OTHER	9902000	Customer Accounts - Meter Reading Expenses
1300	1300	5302091	Travel & Entertainment Expense - 2200	9903000	Customer Accounts - Customer Records & Collections
1300	1300	5302991	Misc Employee-Related Expense - 2200	9903000	Customer Accounts - Customer Records & Collections
1300	1300	5303890	Miscellaneous Outside Services	9903000	Customer Accounts - Customer Records & Collections
1300	1300	5304320	Postage, Shipping, & Freight	9903000	Customer Accounts - Customer Records & Collections
1300	1300	5304991	Miscellaneous Materials & Supplies - 2200	9903000	Customer Accounts - Customer Records & Collections
1300	1300	5399900	Miscellaneous Expense	9903000	Customer Accounts - Customer Records & Collections
1300	1300	5399991	Miscellaneous Expense - 2200	9903000	Customer Accounts - Customer Records & Collections
1300	1300	8499999	CCE - LABOR	9903000	Customer Accounts - Customer Records & Collections
1300	1300	8500000	CCE - OTHER	9903000	Customer Accounts - Customer Records & Collections
1600	1600	5302091	Travel & Entertainment Expense - 2200	9903000	Customer Accounts - Customer Records & Collections
1600	1600	5302991	Misc Employee-Related Expense - 2200	9903000	Customer Accounts - Customer Records & Collections
1600	1600	5304310	Office Supplies	9903000	Customer Accounts - Customer Records & Collections
1600	1600	5304320	Postage, Shipping, & Freight	9903000	Customer Accounts - Customer Records & Collections
1600	1600	5304410	Purchasing Card Expenses-MC	9903000	Customer Accounts - Customer Records & Collections
1600	1600	5304991	Miscellaneous Materials & Supplies - 2200	9903000	Customer Accounts - Customer Records & Collections
1600	1600	5310090	Miscellaneous Fees	9903000	Customer Accounts - Customer Records & Collections
1600	1600	5399900	Miscellaneous Expense	9903000	Customer Accounts - Customer Records & Collections
1600	1600	8499999	CCE - LABOR	9903000	Customer Accounts - Customer Records & Collections
1600	1600	8500000	CCE - OTHER	9903000	Customer Accounts - Customer Records & Collections
1300	1300	5311010	Uncollect Accts Exp	9904000	Customer Accounts - Uncollectible Accounts
1600	1600	5311010	Uncollect Accts Exp	9904000	Customer Accounts - Uncollectible Accounts
1300	1300	5302091	Travel & Entertainment Expense - 2200	9912000	Sales Expense - Demonstrating & Selling
1300	1300	5304991	Miscellaneous Materials & Supplies - 2200	9912000	Sales Expense - Demonstrating & Selling
1300	1300	8499999	CCE - LABOR	9912000	Sales Expense - Demonstrating & Selling
1300	1300	8500000	CCE - OTHER	9912000	Sales Expense - Demonstrating & Selling
1300	1300	8499999	CCE - LABOR	9920000	Admin & General - Salaries
1600	1600	8499999	CCE - LABOR	9920000	Admin & General - Salaries
1300	1300	5302091	Travel & Entertainment Expense - 2200	9921000	Admin & General - Office Supplies & Expenses
1300	1300	5302991	Misc Employee-Related Expense - 2200	9921000	Admin & General - Office Supplies & Expenses
1300	1300	5303120	Computer & Software Maintenance Services	9921000	Admin & General - Office Supplies & Expenses
1300	1300	5304320	Postage, Shipping, & Freight	9921000	Admin & General - Office Supplies & Expenses
1300	1300	5304340	Software/Hardware Purchases	9921000	Admin & General - Office Supplies & Expenses
1300	1300	5304991	Miscellaneous Materials & Supplies - 2200	9921000	Admin & General - Office Supplies & Expenses
1300	1300	5310991	Misc Permits & Fees - 2200	9921000	Admin & General - Office Supplies & Expenses
1300	1300	5399076	Vehicle Usage - 2200	9921000	Admin & General - Office Supplies & Expenses
1300	1300	8500000	CCE - OTHER	9921000	Admin & General - Office Supplies & Expenses
1600	1600	5302010	Travel Expense	9921000	Admin & General - Office Supplies & Expenses
1600	1600	5302015	Travel - Meals (50% Non-Deductible)	9921000	Admin & General - Office Supplies & Expenses

1600	1600	5302091	Travel & Entertainment Expense - 2200	9921000	Admin & General - Office Supplies & Expenses
1600	1600	5302930	Employee Relations Expense	9921000	Admin & General - Office Supplies & Expenses
1600	1600	5302990	Miscellaneous Employee-Related Expense	9921000	Admin & General - Office Supplies & Expenses
1600	1600	5302991	Misc Employee-Related Expense - 2200	9921000	Admin & General - Office Supplies & Expenses
1600	1600	5303120	Computer & Software Maintenance Services	9921000	Admin & General - Office Supplies & Expenses
1600	1600	5304100	Material Exp-Stock	9921000	Admin & General - Office Supplies & Expenses
1600	1600	5304310	Office Supplies	9921000	Admin & General - Office Supplies & Expenses
1600	1600	5304320	Postage, Shipping, & Freight	9921000	Admin & General - Office Supplies & Expenses
1600	1600	5304340	Software/Hardware Purchases	9921000	Admin & General - Office Supplies & Expenses
1600	1600	5304390	Misc Supplies	9921000	Admin & General - Office Supplies & Expenses
1600	1600	5304410	Purchasing Card Expenses-MC	9921000	Admin & General - Office Supplies & Expenses
1600	1600	5304991	Miscellaneous Materials & Supplies - 2200	9921000	Admin & General - Office Supplies & Expenses
1600	1600	5307030	Rent Expense - Equipment (Office & Other)	9921000	Admin & General - Office Supplies & Expenses
1600	1600	5308010	Subscriptions	9921000	Admin & General - Office Supplies & Expenses
1600	1600	5309010	Utilities - Electric and Gas	9921000	Admin & General - Office Supplies & Expenses
1600	1600	5309020	Utilities - Phone	9921000	Admin & General - Office Supplies & Expenses
1600	1600	5309021	Utilities - Wireless Services-Cell Phones & Pagers	9921000	Admin & General - Office Supplies & Expenses
1600	1600	5309030	Utilities - Water	9921000	Admin & General - Office Supplies & Expenses
1600	1600	5309040	Utilities - Other	9921000	Admin & General - Office Supplies & Expenses
1600	1600	5310090	Miscellaneous Fees	9921000	Admin & General - Office Supplies & Expenses
1600	1600	5310991	Misc Permits & Fees - 2200	9921000	Admin & General - Office Supplies & Expenses
1600	1600	5399040	Lost Discount Exp	9921000	Admin & General - Office Supplies & Expenses
1600	1600	5399076	Vehicle Usage - 2200	9921000	Admin & General - Office Supplies & Expenses
1600	1600	5399900	Miscellaneous Expense	9921000	Admin & General - Office Supplies & Expenses
1600	1600	8500000	CCE - OTHER	9921000	Admin & General - Office Supplies & Expenses
1300	1300	8499999	CCE - LABOR	9922000	Admin & General - Admin Exp Transferred - Credit
1300	1300	8500000	CCE - OTHER	9922000	Admin & General - Admin Exp Transferred - Credit
1600	1600	8499999	CCE - LABOR	9922000	Admin & General - Admin Exp Transferred - Credit
1600	1600	8500000	CCE - OTHER	9922000	Admin & General - Admin Exp Transferred - Credit
1300	1300	5303210	Accounting/Auditing Services	9923000	Admin & General - Outside Services Employed
1300	1300	5303991	Miscellaneous Outside Services - 2200	9923000	Admin & General - Outside Services Employed
1300	1300	5998501	SVC Only-Essential Services - 2200	9923000	Admin & General - Outside Services Employed
1300	1300	5998511	SVC Only-Essential Sundry - 2200	9923000	Admin & General - Outside Services Employed
1600	1600	5303030	Contractor Services	9923000	Admin & General - Outside Services Employed
1600	1600	5303210	Accounting/Auditing Services	9923000	Admin & General - Outside Services Employed
1600	1600	5303220	Legal Services	9923000	Admin & General - Outside Services Employed
1600	1600	5303310	Consultant Services	9923000	Admin & General - Outside Services Employed
1600	1600	5303315	IT/Telecom Contractor Services	9923000	Admin & General - Outside Services Employed
1600	1600	5303320	Training Services	9923000	Admin & General - Outside Services Employed
1600	1600	5303325	Professional/Temporary Labor	9923000	Admin & General - Outside Services Employed
1600	1600	5303890	Miscellaneous Outside Services	9923000	Admin & General - Outside Services Employed
1600	1600	5303991	Miscellaneous Outside Services - 2200	9923000	Admin & General - Outside Services Employed
1600	1600	5998501	SVC Only-Essential Services - 2200	9923000	Admin & General - Outside Services Employed
1600	1600	5998511	SVC Only-Essential Sundry - 2200	9923000	Admin & General - Outside Services Employed
1600	1600	5999058	Inter-Company Operating Expenses-1800-Delgasco	9923000	Admin & General - Outside Services Employed
1600	1600	5999059	Inter-Company Operating Expenses-1900-ENPRO	9923000	Admin & General - Outside Services Employed

1600	1600	5305050	Worker's Compensation Claim Expenses	9924000	Admin & General - Property Insurance
1600	1600	5306020	Insurance-Excess Liability/Surty	9924000	Admin & General - Property Insurance
1600	1600	5306099	Insurance-Other	9924000	Admin & General - Property Insurance
1300	1300	5302991	Misc Employee-Related Expense - 2200	9925000	Admin & General - Injuries & Damages
1300	1300	5304991	Miscellaneous Materials & Supplies - 2200	9925000	Admin & General - Injuries & Damages
1300	1300	5399076	Vehicle Usage - 2200	9925000	Admin & General - Injuries & Damages
1300	1300	8499999	CCE - LABOR	9925000	Admin & General - Injuries & Damages
1600	1600	5302015	Travel - Meals (50% Non-Deductible)	9925000	Admin & General - Injuries & Damages
1600	1600	5302990	Miscellaneous Employee-Related Expense	9925000	Admin & General - Injuries & Damages
1600	1600	5303190	Miscellaneous Repairs/Maintenance	9925000	Admin & General - Injuries & Damages
1600	1600	5303325	Professional/Temporary Labor	9925000	Admin & General - Injuries & Damages
1600	1600	5304320	Postage, Shipping, & Freight	9925000	Admin & General - Injuries & Damages
1600	1600	5304370	Small Tools & Work Equipment	9925000	Admin & General - Injuries & Damages
1600	1600	5304390	Misc Supplies	9925000	Admin & General - Injuries & Damages
1600	1600	5305050	Worker's Compensation Claim Expenses	9925000	Admin & General - Injuries & Damages
1600	1600	5306020	Insurance-Excess Liability/Surty	9925000	Admin & General - Injuries & Damages
1600	1600	5306099	Insurance-Other	9925000	Admin & General - Injuries & Damages
1600	1600	8499999	CCE - LABOR	9925000	Admin & General - Injuries & Damages
1600	1600	8500000	CCE - OTHER	9925000	Admin & General - Injuries & Damages
1300	1300	8499999	CCE - LABOR	9926000	Admin & General - Employee Benefits
1300	1300	8500001	CCE - BENEFITS	9926000	Admin & General - Employee Benefits
1600	1600	5301990	Other Employee Benefits - Miscellaneous	9926000	Admin & General - Employee Benefits
1600	1600	8500001	CCE - BENEFITS	9926000	Admin & General - Employee Benefits
1600	1600	5310031	Assessment-PUC	9928000	Admin & General - Regulatory Commission Expenses
1600	1600	5507010	Amortization Exp - Rate Case Expenses	9928000	Admin & General - Regulatory Commission Expenses
1600	1600	5303830	Advertising	9930100	Admin & General - General Advertising Expenses
1300	1300	5308991	Misc Dues & Subscriptions - 2200	9930200	Admin & General - Miscellaneous Expenses
1600	1600	5308040	Industry Assoc Dues	9930200	Admin & General - Miscellaneous Expenses
1600	1600	5308090	Other Dues&Membershp	9930200	Admin & General - Miscellaneous Expenses
1600	1600	5308991	Misc Dues & Subscriptions - 2200	9930200	Admin & General - Miscellaneous Expenses
1600	1600	5303130	Building & Grounds Maintenance Services	9932000	Admin & General Maint -Other General Plant -Gas
1300	1300	#	PNGC/Not assigned	9999010	Balance Sheet Offset - FERC
1600	1600	#	PNGC/Not assigned	9999010	Balance Sheet Offset - FERC
1300	1300	#	PNGC/Not assigned	9999020	Profit & Loss Offset - FERC
1600	1600	#	PNGC/Not assigned	9999020	Profit & Loss Offset - FERC
1600	1600	#	PNGC/Not assigned	9999030	Receivable Offset - FERC

Company: Delta Natural Gas Company, Inc.

Question Number: PSC-FR-Tab 44

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)(n)

The latest twelve (12) months of the monthly managerial reports providing financial results of operations in comparison to the forecast.

Response:

See attached.

	CM CY (10.2023)	CM CY Budget (10.2023)	CM PY (10.2022)	Current YTD (10.2023)	Current YTD Budget (10.2023)	CY Budget	Previous YTD (10.2022)	12 Month YTD (11.2022 - 10.2023)	Previous 12 Month (11.2021 - 10.2022)
Financial Income Statement Presentation Format	$	$	$	$	$	$	$	$	$
OPERATING REVENUES	-3,767,499.88	-4,752,907.00	-5,433,246.01	-46,490,872.47	-60,416,846.00	-80,776,785.00	-47,700,955.04	-63,992,906.21	-60,467,670.13
OPERATING EXPENSES:	0	0	0	0	0	0	0	0	0
Purchased Gas	494,609.19	1,967,584.00	2,210,026.94	13,890,770.22	28,757,873.00	40,060,245.00	15,360,984.53	21,728,997.15	20,473,714.03
Acquisition Related Expenses									
Other Operations & Maintenance	1,371,084.97	1,268,041.98	1,033,686.81	14,416,989.35	13,607,859.08	16,118,594.80	11,818,883.65	17,523,265.23	14,177,118.20
Depreciation and Amortization	1,178,246.55	775,867.09	769,397.95	8,734,680.62	7,559,782.78	9,125,178.98	7,531,055.69	10,270,879.86	8,958,750.22
Other Taxes	302,775.63	322,906.00	317,417.28	2,702,489.91	3,243,019.00	3,892,592.00	3,089,778.77	3,438,149.20	3,736,037.36
Total Operating Expenses	3,346,716.34	4,334,399.07	4,330,528.98	39,744,930.10	53,168,533.86	69,196,610.78	37,800,702.64	52,961,291.44	47,345,619.81
INCOME FROM OPERATIONS	-420,783.54	-418,507.93	-1,102,717.03	-6,745,942.37	-7,248,312.14	-11,580,174.22	-9,900,252.40	-11,031,614.77	-13,122,050.32
OTHER (INCOME) EXPENSE, NET	-18,012.85	15,696.00	-65,700.39	-183,832.52	158,058.00	190,048.00	-480,854.92	-68,811.67	-655,621.88
INTEREST EXPENSES:	0	0	0	0	0	0	0	0	0
Interest Expense	15,970.33	1,170.33	16,570.34	160,712.35	11,703.30	14,043.96	166,010.56	193,854.91	198,420.82
Interest Expense - Affiliated	166,882.47	201,833.43	176,839.20	1,598,241.93	1,977,478.96	2,381,207.62	1,531,559.73	1,962,430.47	1,901,525.05
Total Interest Expenses	221,064.80	203,003.76	231,621.54	2,141,074.28	1,989,182.26	2,395,251.58	2,079,690.29	2,614,829.38	2,482,065.87
INCOME BEFORE INCOME TAXES	-217,731.59	-199,808.17	-936,795.88	-4,788,700.61	-5,101,071.88	-8,994,874.64	-8,301,417.03	-8,485,597.06	-11,295,606.33
PROVISION FOR INCOME TAXES	0.00	-11,020.18	0.00	573,673.69	663,745.04	1,513,710.02	1,294,199.84	1,529,208.69	1,626,137.66
NET INCOME	-217,731.59	-210,828.35	-936,795.88	-4,215,026.92	-4,437,326.84	-7,481,164.62	-7,007,217.19	-6,956,388.37	-9,669,468.67

	CM CY (11.2023)	CM CY Budget (11.2023)	CM PY (11.2022)	Current YTD (11.2023)	Current YTD Budget (11.2023)	CY Budget	Previous YTD (11.2022)	12 Month YTD (12.2022 - 11.2023)	Previous 12 Month (12.2021 - 11.2022)
Financial Income Statement Presentation Format	$	$	$	$	$	$	$	$	$
OPERATING REVENUES	-5,536,692.58	-8,121,461.00	-6,835,901.74	-52,027,565.05	-68,538,307.00	-80,776,785.00	-54,536,856.78	-62,693,697.05	-61,376,104.44
OPERATING EXPENSES:	0	0	0	0	0	0	0	0	0
Purchased Gas	1,591,863.60	4,232,601.00	2,510,553.48	15,482,633.82	32,990,474.00	40,060,245.00	17,871,538.01	20,810,307.27	20,592,929.11
Acquisition Related Expenses									
Other Operations & Maintenance	1,775,746.33	1,309,805.86	1,571,571.18	16,192,735.68	14,917,664.94	16,118,594.80	13,390,454.83	17,727,440.38	14,444,331.54
Depreciation and Amortization	896,849.06	780,421.09	769,377.20	9,631,529.68	8,340,203.87	9,125,178.98	8,300,432.89	10,398,351.72	9,017,331.16
Other Taxes	302,405.20	323,395.00	331,426.63	3,004,895.11	3,566,414.00	3,892,592.00	3,421,205.40	3,409,127.77	3,747,654.59
Total Operating Expenses	4,566,864.19	6,646,222.95	5,182,928.49	44,311,794.29	59,814,756.81	69,196,610.78	42,983,631.13	52,345,227.14	47,802,246.40
INCOME FROM OPERATIONS	-969,828.39	-1,475,238.05	-1,652,973.25	-7,715,770.76	-8,723,550.19	-11,580,174.22	-11,553,225.65	-10,348,469.91	-13,573,858.04
OTHER (INCOME) EXPENSE, NET	-19,226.51	15,695.00	-62,786.12	-203,059.03	173,753.00	190,048.00	-543,641.04	-25,252.06	-646,234.97
INTEREST EXPENSES:	0	0	0	0	0	0	0	0	0
Interest Expense	16,859.45	1,170.33	16,570.34	177,571.80	12,873.63	14,043.96	182,580.90	194,144.02	198,777.59
Interest Expense - Affiliated	162,543.81	201,833.43	170,333.08	1,760,785.74	2,179,312.39	2,381,207.62	1,701,892.81	1,954,641.20	1,887,820.12
Total Interest Expenses	217,615.26	203,003.76	225,115.42	2,358,689.54	2,192,186.02	2,395,251.58	2,304,805.71	2,607,329.22	2,506,929.71
INCOME BEFORE INCOME TAXES	-771,439.64	-1,256,539.29	-1,490,643.95	-5,560,140.25	-6,357,611.17	-8,994,874.64	-9,792,060.98	-7,766,392.75	-11,713,163.30
PROVISION FOR INCOME TAXES	0.00	252,574.10	0.00	573,673.69	916,319.14	1,513,710.02	1,294,199.84	1,529,208.69	1,626,137.66
NET INCOME	-771,439.64	-1,003,965.19	-1,490,643.95	-4,986,466.56	-5,441,292.03	-7,481,164.62	-8,497,861.14	-6,237,184.06	-10,087,025.64

	CM CY (12.2023)	CM CY Budget (12.2023)	CM PY (12.2022)	Current YTD (12.2023)	Current YTD Budget (12.2023)	CY Budget	Previous YTD (12.2022)	12 Month YTD (01.2023 - 12.2023)	Previous 12 Month (01.2022 - 12.2022)
Financial Income Statement Presentation Format	$	$	$	$	$	$	$	$	$
OPERATING REVENUES	-7,675,259.78	-12,238,478.00	-10,666,132.00	-59,702,824.83	-80,776,785.00	-80,776,785.00	-65,202,988.78	-59,702,824.83	-65,202,988.78
OPERATING EXPENSES:	0	0	0	0	0	0	0	0	0
Purchased Gas	2,446,190.07	7,069,771.00	5,327,673.45	17,928,823.89	40,060,245.00	40,060,245.00	23,199,211.46	17,928,823.89	23,199,211.46
Acquisition Related Expenses									
Other Operations & Maintenance	1,648,433.82	1,200,929.86	1,534,704.70	17,841,169.50	16,118,594.80	16,118,594.80	14,925,159.53	17,841,169.50	14,925,159.53
Depreciation and Amortization	898,170.08	784,975.11	766,822.04	10,529,699.76	9,125,178.98	9,125,178.98	9,067,254.93	10,529,699.76	9,067,254.93
Other Taxes	531,052.98	326,178.00	404,232.66	3,535,948.09	3,892,592.00	3,892,592.00	3,825,438.06	3,535,948.09	3,825,438.06
Total Operating Expenses	5,523,846.95	9,381,853.97	8,033,432.85	49,835,641.24	69,196,610.78	69,196,610.78	51,017,063.98	49,835,641.24	51,017,063.98
INCOME FROM OPERATIONS	-2,151,412.83	-2,856,624.03	-2,632,699.15	-9,867,183.59	-11,580,174.22	-11,580,174.22	-14,185,924.80	-9,867,183.59	-14,185,924.80
OTHER (INCOME) EXPENSE, NET	-143,369.23	16,295.00	177,806.97	-346,428.26	190,048.00	190,048.00	-365,834.07	-346,428.26	-365,834.07
INTEREST EXPENSES:	0	0	0	0	0	0	0	0	0
Interest Expense	16,020.23	1,170.33	16,572.22	193,592.03	14,043.96	14,043.96	199,153.12	193,592.03	199,153.12
Interest Expense - Affiliated	162,487.59	201,895.23	193,855.46	1,923,273.33	2,381,207.62	2,381,207.62	1,895,748.27	1,923,273.33	1,895,748.27
Total Interest Expenses	216,719.82	203,065.56	248,639.68	2,575,409.36	2,395,251.58	2,395,251.58	2,553,445.39	2,575,409.36	2,553,445.39
INCOME BEFORE INCOME TAXES	-2,078,062.24	-2,637,263.47	-2,206,252.50	-7,638,202.49	-8,994,874.64	-8,994,874.64	-11,998,313.48	-7,638,202.49	-11,998,313.48
PROVISION FOR INCOME TAXES	612,720.76	597,390.88	955,535.00	1,186,394.45	1,513,710.02	1,513,710.02	2,249,734.84	1,186,394.45	2,249,734.84
NET INCOME	-1,465,341.48	-2,039,872.59	-1,250,717.50	-6,451,808.04	-7,481,164.62	-7,481,164.62	-9,748,578.64	-6,451,808.04	-9,748,578.64

	CM CY (01.2024)	CM CY Budget (01.2024)	CM PY (01.2023)	Current YTD (01.2024)	Current YTD Budget (01.2024)	CY Budget	Previous YTD (01.2023)	12 Month YTD (02.2023 - 01.2024)	Previous 12 Month (02.2022 - 01.2023)
Financial Income Statement Presentation Format	$	$	$	$	$	$	$	$	$
OPERATING REVENUES	-9,707,981.89	-7,513,199.00	-9,489,122.57	-9,707,981.89	-7,513,199.00	-58,645,706.00	-9,489,122.57	-59,921,684.15	-64,699,973.46
OPERATING EXPENSES:	0	0	0	0	0	0	0	0	0
Purchased Gas	3,455,185.79	2,607,096.00	4,038,258.32	3,455,185.79	2,607,096.00	16,938,945.00	4,038,258.32	17,345,751.36	22,666,687.36
Acquisition Related Expenses									
Other Operations & Maintenance	2,064,883.05	1,923,130.38	2,182,520.84	2,064,883.05	1,923,130.38	17,511,190.04	2,182,520.84	17,723,531.71	15,739,310.03
Depreciation and Amortization	907,373.97	922,630.31	790,877.98	907,373.97	922,630.31	11,112,880.25	790,877.98	10,646,195.75	9,077,999.25
Other Taxes	420,617.46	327,103.75	43,660.01	420,617.46	327,103.75	3,827,434.00	43,660.01	3,912,905.54	3,532,783.66
Total Operating Expenses	6,848,060.27	5,779,960.44	7,055,317.15	6,848,060.27	5,779,960.44	49,390,449.29	7,055,317.15	49,628,384.36	51,016,780.30
INCOME FROM OPERATIONS	-2,859,921.62	-1,733,238.56	-2,433,805.42	-2,859,921.62	-1,733,238.56	-9,255,256.71	-2,433,805.42	-10,293,299.79	-13,683,193.16
OTHER (INCOME) EXPENSE, NET	-18,313.35	4,312.00	56,434.88	-18,313.35	4,312.00	51,744.00	56,434.88	-421,176.49	-237,594.60
INTEREST EXPENSES:	0	0	0	0	0	0	0	0	0
Interest Expense	15,787.21	1,137.00	16,070.33	15,787.21	1,137.00	13,644.00	16,070.33	193,308.91	198,619.79
Interest Expense - Affiliated	152,813.40	237,006.07	178,073.68	152,813.40	237,006.07	2,944,373.60	178,073.68	1,898,013.05	1,872,652.04
Total Interest Expenses	206,812.61	238,143.07	232,356.01	206,812.61	238,143.07	2,958,017.60	232,356.01	2,549,865.96	2,568,027.83
INCOME BEFORE INCOME TAXES	-2,671,422.36	-1,490,783.49	-2,145,014.53	-2,671,422.36	-1,490,783.49	-6,245,495.11	-2,145,014.53	-8,164,610.32	-11,352,759.93
PROVISION FOR INCOME TAXES	0.00	312,321.59	0.00	0.00	312,321.59	842,704.36	0.00	1,186,394.45	2,249,734.84
NET INCOME	-2,671,422.36	-1,178,461.90	-2,145,014.53	-2,671,422.36	-1,178,461.90	-5,402,790.75	-2,145,014.53	-6,978,215.87	-9,103,025.09

	CM CY (02.2024)	CM CY Budget (02.2024)	CM PY (02.2023)	Current YTD (02.2024)	Current YTD Budget (02.2024)	CY Budget	Previous YTD (02.2023)	12 Month YTD (03.2023 - 02.2024)	Previous 12 Month (03.2022 - 02.2023)
Financial Income Statement Presentation Format	$	$	$	$	$	$	$	$	$
OPERATING REVENUES	-7,275,403.89	-7,684,152.00	-7,993,850.97	-16,983,385.78	-15,197,351.00	-58,645,706.00	-17,482,973.54	-59,203,237.07	-65,041,284.26
OPERATING EXPENSES:	0	0	0	0	0	0	0	0	0
Purchased Gas	1,261,022.05	2,764,243.00	2,917,609.51	4,716,207.84	5,371,339.00	16,938,945.00	6,955,867.83	15,689,163.90	22,879,617.60
Acquisition Related Expenses									
Other Operations & Maintenance	1,703,847.41	1,839,168.80	1,244,170.19	3,768,730.46	3,762,299.18	17,511,190.04	3,426,691.03	18,183,208.93	15,715,855.60
Depreciation and Amortization	910,511.37	923,273.78	790,687.19	1,817,885.34	1,845,904.09	11,112,880.25	1,581,565.17	10,766,019.93	9,211,980.59
Other Taxes	371,148.42	323,677.75	283,751.74	791,765.88	650,781.50	3,827,434.00	327,411.75	4,000,302.22	3,494,160.26
Total Operating Expenses	4,246,529.25	5,850,363.33	5,236,218.63	11,094,589.52	11,630,323.77	49,390,449.29	12,291,535.78	48,638,694.98	51,301,614.05
INCOME FROM OPERATIONS	-3,028,874.64	-1,833,788.67	-2,757,632.34	-5,888,796.26	-3,567,027.23	-9,255,256.71	-5,191,437.76	-10,564,542.09	-13,739,670.21
OTHER (INCOME) EXPENSE, NET	21,403.86	4,312.00	12,046.50	3,090.51	8,624.00	51,744.00	68,481.38	-411,819.13	-198,794.51
INTEREST EXPENSES:	0	0	0	0	0	0	0	0	0
Interest Expense	15,787.22	1,137.00	16,070.33	31,574.43	2,274.00	13,644.00	32,140.66	193,025.80	198,086.46
Interest Expense - Affiliated	128,631.96	237,006.07	151,782.42	281,445.36	474,012.14	2,944,373.60	329,856.10	1,874,862.59	1,830,440.11
Total Interest Expenses	182,631.18	238,143.07	206,064.75	389,443.79	476,286.14	2,958,017.60	438,420.76	2,526,432.39	2,563,494.57
INCOME BEFORE INCOME TAXES	-2,824,839.60	-1,591,333.60	-2,539,521.09	-5,496,261.96	-3,082,117.09	-6,245,495.11	-4,684,535.62	-8,449,928.83	-11,374,970.15
PROVISION FOR INCOME TAXES	0.00	337,408.85	0.00	0.00	649,730.44	842,704.36	0.00	1,186,394.45	2,249,734.84
NET INCOME	-2,824,839.60	-1,253,924.75	-2,539,521.09	-5,496,261.96	-2,432,386.65	-5,402,790.75	-4,684,535.62	-7,263,534.38	-9,125,235.31

	CM CY (03.2024)	CM CY Budget (03.2024)	CM PY (03.2023)	Current YTD (03.2024)	Current YTD Budget (03.2024)	CY Budget	Previous YTD (03.2023)	12 Month YTD (04.2023 - 03.2024)	Previous 12 Month (04.2022 - 03.2023)
Financial Income Statement Presentation Format	$	$	$	$	$	$	$	$	$
OPERATING REVENUES	-5,623,758.67	-7,793,541.00	-7,110,793.45	-22,607,144.45	-22,990,892.00	-58,645,706.00	-24,593,766.99	-57,716,202.29	-66,184,799.48
OPERATING EXPENSES:	0	0	0	0	0	0	0	0	0
Purchased Gas	1,318,425.52	2,841,611.00	2,867,145.72	6,034,633.36	8,212,950.00	16,938,945.00	9,823,013.55	14,140,443.70	23,817,817.93
Acquisition Related Expenses									
Other Operations & Maintenance	1,622,765.77	1,757,180.49	2,839,324.17	5,391,496.23	5,519,479.67	17,511,190.04	6,266,015.20	16,966,650.53	17,250,462.92
Depreciation and Amortization	910,894.69	923,911.92	790,632.92	2,728,780.03	2,769,816.01	11,112,880.25	2,372,198.09	10,886,281.70	9,205,742.69
Other Taxes	417,986.57	314,295.75	271,489.20	1,209,752.45	965,077.25	3,827,434.00	598,900.95	4,146,799.59	3,596,966.85
Total Operating Expenses	4,270,072.55	5,836,999.16	6,768,592.01	15,364,662.07	17,467,322.93	49,390,449.29	19,060,127.79	46,140,175.52	53,870,990.39
INCOME FROM OPERATIONS	-1,353,686.12	-1,956,541.84	-342,201.44	-7,242,482.38	-5,523,569.07	-9,255,256.71	-5,533,639.20	-11,576,026.77	-12,313,809.09
OTHER (INCOME) EXPENSE, NET	-76,590.65	4,312.00	-113,071.96	-73,500.14	12,936.00	51,744.00	-44,590.58	-375,337.82	-280,773.64
INTEREST EXPENSES:	0	0	0	0	0	0	0	0	0
Interest Expense	15,323.73	1,137.00	16,085.01	46,898.16	3,411.00	13,644.00	48,225.67	192,264.52	197,561.76
Interest Expense - Affiliated	99,364.47	237,006.07	150,781.74	380,809.83	711,018.21	2,944,373.60	480,637.84	1,823,445.32	1,795,955.29
Total Interest Expenses	152,900.20	238,143.07	205,078.75	542,343.99	714,429.21	2,958,017.60	643,499.51	2,474,253.84	2,566,697.05
INCOME BEFORE INCOME TAXES	-1,277,376.57	-1,714,086.77	-250,194.65	-6,773,638.53	-4,796,203.86	-6,245,495.11	-4,934,730.27	-9,477,110.75	-10,027,885.68
PROVISION FOR INCOME TAXES	1,512,607.99	368,035.75	1,039,036.00	1,512,607.99	1,017,766.19	842,704.36	1,039,036.00	1,659,966.44	1,747,963.19
NET INCOME	235,231.42	-1,346,051.02	788,841.35	-5,261,030.54	-3,778,437.67	-5,402,790.75	-3,895,694.27	-7,817,144.31	-8,279,922.49

	CM CY (04.2024)	CM CY Budget (04.2024)	CM PY (04.2023)	Current YTD (04.2024)	Current YTD Budget (04.2024)	CY Budget	Previous YTD (04.2023)	12 Month YTD (05.2023 - 04.2024)	Previous 12 Month (05.2022 - 04.2023)
Financial Income Statement Presentation Format	$	$	$	$	$	$	$	$	$
OPERATING REVENUES	-3,459,337.35	-5,712,969.00	-5,008,673.78	-26,066,481.80	-28,703,861.00	-58,645,706.00	-29,602,440.77	-56,166,865.86	-66,901,768.16
OPERATING EXPENSES:	0	0	0	0	0	0	0	0	0
Purchased Gas	1,268,185.45	1,870,210.00	1,509,010.65	7,302,818.81	10,083,160.00	16,938,945.00	11,332,024.20	13,899,618.50	24,093,816.73
Acquisition Related Expenses									
Other Operations & Maintenance	1,557,830.03	733,067.41	92,988.97	6,949,326.26	6,252,547.08	17,511,190.04	6,359,004.17	18,431,491.59	16,643,669.15
Depreciation and Amortization	916,590.65	924,544.51	841,198.04	3,645,370.68	3,694,360.52	11,112,880.25	3,213,396.13	10,961,674.31	9,302,699.85
Other Taxes	384,297.10	317,793.75	279,693.91	1,594,049.55	1,282,871.00	3,827,434.00	878,594.86	4,251,402.78	3,558,398.14
Total Operating Expenses	4,126,903.23	3,845,615.67	2,722,891.57	19,491,565.30	21,312,938.60	49,390,449.29	21,783,019.36	47,544,187.18	53,598,583.87
INCOME FROM OPERATIONS	667,565.88	-1,867,353.33	-2,285,782.21	-6,574,916.50	-7,390,922.40	-9,255,256.71	-7,819,421.41	-8,622,678.68	-13,303,184.29
OTHER (INCOME) EXPENSE, NET	84,593.38	4,312.00	-19,756.49	11,093.24	17,248.00	51,744.00	-64,347.07	-270,987.95	-259,148.97
INTEREST EXPENSES:	0	0	0	0	0	0	0	0	0
Interest Expense	15,461.97	1,137.00	16,070.34	62,360.13	4,548.00	13,644.00	64,296.01	191,656.15	197,028.44
Interest Expense - Affiliated	100,585.17	237,006.07	149,512.15	481,395.00	948,024.28	2,944,373.60	630,149.99	1,774,518.34	1,926,435.36
Total Interest Expenses	154,259.14	238,143.07	203,794.49	696,603.13	952,572.28	2,958,017.60	847,294.00	2,424,718.49	2,582,007.80
INCOME BEFORE INCOME TAXES	906,418.40	-1,624,898.26	-2,101,744.21	-5,867,220.13	-6,421,102.12	-6,245,495.11	-7,036,474.48	-6,468,948.14	-10,980,325.46
PROVISION FOR INCOME TAXES	0.00	345,783.23	0.00	1,512,607.99	1,363,549.42	842,704.36	1,039,036.00	1,659,966.44	1,747,963.19
NET INCOME	906,418.40	-1,279,115.03	-2,101,744.21	-4,354,612.14	-5,057,552.70	-5,402,790.75	-5,997,438.48	-4,808,981.70	-9,232,362.27

	CM CY (05.2024)	CM CY Budget (05.2024)	CM PY (05.2023)	Current YTD (05.2024)	Current YTD Budget (05.2024)	CY Budget	Previous YTD (05.2023)	12 Month YTD (06.2023 - 05.2024)	Previous 12 Month (06.2022 - 05.2023)
Financial Income Statement Presentation Format	$	$	$	$	$	$	$	$	$
OPERATING REVENUES	-2,447,116.91	-4,717,575.00	-3,320,336.26	-28,513,598.71	-33,421,436.00	-58,645,706.00	-32,922,777.03	-55,293,646.51	-66,903,298.13
OPERATING EXPENSES:	0	0	0	0	0	0	0	0	0
Purchased Gas	390,991.09	1,399,275.00	557,219.34	7,693,809.90	11,482,435.00	16,938,945.00	11,889,243.54	13,733,390.25	24,229,347.62
Acquisition Related Expenses									
Other Operations & Maintenance	1,487,067.60	1,429,742.77	109,341.79	8,436,393.86	7,682,289.85	17,511,190.04	6,468,345.96	19,809,217.40	15,508,416.43
Depreciation and Amortization	916,045.98	925,171.74	843,876.80	4,561,416.66	4,619,532.26	11,112,880.25	4,057,272.93	11,033,843.49	9,402,335.75
Other Taxes	110,027.32	323,443.75	273,840.76	1,704,076.87	1,606,314.75	3,827,434.00	1,152,435.62	4,087,589.34	3,492,299.23
Total Operating Expenses	2,904,131.99	4,077,633.26	1,784,278.69	22,395,697.29	25,390,571.86	49,390,449.29	23,567,298.05	48,664,040.48	52,632,399.03
INCOME FROM OPERATIONS	457,015.08	-639,941.74	-1,536,057.57	-6,117,901.42	-8,030,864.14	-9,255,256.71	-9,355,478.98	-6,629,606.03	-14,270,899.10
OTHER (INCOME) EXPENSE, NET	2,343.86	4,312.00	-19,722.36	13,437.10	21,560.00	51,744.00	-84,069.43	-248,921.73	-187,815.75
INTEREST EXPENSES:	0	0	0	0	0	0	0	0	0
Interest Expense	15,493.59	1,137.00	16,070.34	77,853.72	5,685.00	13,644.00	80,366.35	191,079.40	196,495.12
Interest Expense - Affiliated	100,785.89	237,006.07	150,489.03	582,180.89	1,185,030.35	2,944,373.60	780,639.02	1,724,815.20	1,963,756.30
Total Interest Expenses	154,491.48	238,143.07	204,771.37	851,094.61	1,190,715.35	2,958,017.60	1,052,065.37	2,374,438.60	2,618,795.42
INCOME BEFORE INCOME TAXES	613,850.42	-397,486.67	-1,351,008.56	-5,253,369.71	-6,818,588.79	-6,245,495.11	-8,387,483.04	-4,504,089.16	-11,839,919.43
PROVISION FOR INCOME TAXES	0.00	39,544.03	0.00	1,512,607.99	1,403,093.45	842,704.36	1,039,036.00	1,659,966.44	1,747,963.19
NET INCOME	613,850.42	-357,942.64	-1,351,008.56	-3,740,761.72	-5,415,495.34	-5,402,790.75	-7,348,447.04	-2,844,122.72	-10,091,956.24

	CM CY (06.2024)	CM CY Budget (06.2024)	CM PY (06.2023)	Current YTD (06.2024)	Current YTD Budget (06.2024)	CY Budget	Previous YTD (06.2023)	12 Month YTD (07.2023 - 06.2024)	Previous 12 Month (07.2022 - 06.2023)
Financial Income Statement Presentation Format	$	$	$	$	$	$	$	$	$
OPERATING REVENUES	-2,779,261.43	-2,682,068.00	-2,288,929.85	-31,292,860.14	-36,103,504.00	-58,645,706.00	-35,211,706.88	-55,783,978.09	-66,669,373.88
OPERATING EXPENSES:	0	0	0	0	0	0	0	0	0
Purchased Gas	1,105,157.26	376,289.00	397,152.86	8,798,967.16	11,858,724.00	16,938,945.00	12,286,396.40	14,441,394.65	24,300,428.99
Acquisition Related Expenses									
Other Operations & Maintenance	1,356,213.12	1,239,908.17	2,546,923.76	9,792,606.98	8,922,198.02	17,511,190.04	9,015,269.72	18,618,506.76	16,926,607.94
Depreciation and Amortization	929,543.39	925,794.70	910,316.33	5,490,960.05	5,545,326.96	11,112,880.25	4,967,589.26	11,053,070.55	9,568,396.26
Other Taxes	327,431.51	314,564.75	353,233.17	2,031,508.38	1,920,879.50	3,827,434.00	1,505,668.79	4,061,787.68	3,523,836.19
Total Operating Expenses	3,718,345.28	2,856,556.62	4,207,626.12	26,114,042.57	28,247,128.48	49,390,449.29	27,774,924.17	48,174,759.64	54,319,269.38
INCOME FROM OPERATIONS	939,083.85	174,488.62	1,918,696.27	-5,178,817.57	-7,856,375.52	-9,255,256.71	-7,436,782.71	-7,609,218.45	-12,350,104.50
OTHER (INCOME) EXPENSE, NET	-14,210.52	4,312.00	-46,196.13	-773.42	25,872.00	51,744.00	-130,265.56	-216,936.12	-251,347.30
INTEREST EXPENSES:	0	0	0	0	0	0	0	0	0
Interest Expense	15,557.35	1,137.00	16,107.12	93,411.07	6,822.00	13,644.00	96,473.47	190,529.63	195,998.82
Interest Expense - Affiliated	114,302.11	237,006.07	154,976.62	696,483.00	1,422,036.42	2,944,373.60	935,615.64	1,684,140.69	1,977,516.98
Total Interest Expenses	168,071.46	238,143.07	209,295.74	1,019,166.07	1,428,858.42	2,958,017.60	1,261,361.11	2,333,214.32	2,632,059.80
INCOME BEFORE INCOME TAXES	1,092,944.79	416,943.69	2,081,795.88	-4,160,424.92	-6,401,645.10	-6,245,495.11	-6,305,687.16	-5,492,940.25	-9,969,392.00
PROVISION FOR INCOME TAXES	-846,664.51	-163,656.34	148,563.27	665,943.48	1,239,437.11	842,704.36	1,187,599.27	664,738.66	1,715,877.46
NET INCOME	246,280.28	253,287.35	2,230,359.15	-3,494,481.44	-5,162,207.99	-5,402,790.75	-5,118,087.89	-4,828,201.59	-8,253,514.54

	CM CY (07.2024)	CM CY Budget (07.2024)	CM PY (07.2023)	Current YTD (07.2024)	Current YTD Budget (07.2024)	CY Budget	Previous YTD (07.2023)	12 Month YTD (08.2023 - 07.2024)	Previous 12 Month (08.2022 - 07.2023)
Financial Income Statement Presentation Format	$	$	$	$	$	$	$	$	$
OPERATING REVENUES	-2,601,544.04	-2,934,099.00	-2,744,828.23	-33,894,404.18	-39,037,603.00	-58,645,706.00	-37,956,535.11	-55,640,693.90	-66,963,157.95
OPERATING EXPENSES:	0	0	0	0	0	0	0	0	0
Purchased Gas	281,467.81	527,629.00	327,887.53	9,080,434.97	12,386,353.00	16,938,945.00	12,614,283.93	14,394,974.93	23,820,343.75
Acquisition Related Expenses									
Other Operations & Maintenance	698,972.75	1,373,284.16	1,087,865.91	10,491,579.73	10,295,482.18	17,511,190.04	10,103,135.63	18,229,613.60	17,045,440.28
Depreciation and Amortization	934,740.27	926,412.28	862,308.27	6,425,700.32	6,471,739.24	11,112,880.25	5,829,897.53	11,125,502.55	9,665,639.09
Other Taxes	332,812.04	323,041.75	352,082.92	2,364,320.42	2,243,921.25	3,827,434.00	1,857,751.71	4,042,516.80	3,817,192.06
Total Operating Expenses	2,247,992.87	3,150,367.19	2,630,144.63	28,362,035.44	31,397,495.67	49,390,449.29	30,405,068.80	47,792,607.88	54,348,615.18
INCOME FROM OPERATIONS	-353,551.17	216,268.19	-114,683.60	-5,532,368.74	-7,640,107.33	-9,255,256.71	-7,551,466.31	-7,848,086.02	-12,614,542.77
OTHER (INCOME) EXPENSE, NET	5,260.78	4,312.00	-19,207.59	4,487.36	30,184.00	51,744.00	-149,473.15	-192,467.75	-206,293.82
INTEREST EXPENSES:	0	0	0	0	0	0	0	0	0
Interest Expense	15,493.59	1,137.00	16,100.54	108,904.66	7,959.00	13,644.00	112,574.01	189,922.68	195,495.70
Interest Expense - Affiliated	126,910.57	237,279.46	160,288.90	823,393.57	1,659,315.88	2,944,373.60	1,095,904.54	1,650,762.36	1,984,350.78
Total Interest Expenses	180,616.16	238,416.46	214,601.44	1,199,782.23	1,667,274.88	2,958,017.60	1,475,962.55	2,299,229.04	2,638,390.48
INCOME BEFORE INCOME TAXES	-167,674.23	458,996.65	80,710.25	-4,328,099.15	-5,942,648.45	-6,245,495.11	-6,224,976.91	-5,741,324.73	-10,182,446.11
PROVISION FOR INCOME TAXES	0.00	-174,148.55	0.00	665,943.48	1,065,288.56	842,704.36	1,187,599.27	664,738.66	1,715,877.46
NET INCOME	-167,674.23	284,848.10	80,710.25	-3,662,155.67	-4,877,359.89	-5,402,790.75	-5,037,377.64	-5,076,586.07	-8,466,568.65

	CM CY (08.2024)	CM CY Budget (08.2024)	CM PY (08.2023)	Current YTD (08.2024)	Current YTD Budget (08.2024)	CY Budget	Previous YTD (08.2023)	12 Month YTD (09.2023 - 08.2024)	Previous 12 Month (09.2022 - 08.2023)
Financial Income Statement Presentation Format	$	$	$	$	$	$	$	$	$
OPERATING REVENUES	-2,289,834.15	-2,868,966.00	-2,702,092.33	-36,184,238.33	-41,906,569.00	-58,645,706.00	-40,658,627.44	-55,228,435.72	-66,463,483.23
OPERATING EXPENSES:	0	0	0	0	0	0	0	0	0
Purchased Gas	364,432.56	435,112.00	358,728.55	9,444,867.53	12,821,465.00	16,938,945.00	12,973,012.48	14,400,678.94	23,876,825.49
Acquisition Related Expenses									
Other Operations & Maintenance	1,284,939.00	1,418,224.34	1,460,449.82	11,776,518.73	11,713,706.52	17,511,190.04	11,563,585.45	18,054,102.78	17,228,825.36
Depreciation and Amortization	936,749.85	927,024.52	863,258.65	7,362,450.17	7,398,763.76	11,112,880.25	6,693,156.18	11,198,993.75	9,763,832.27
Other Taxes	300,386.36	320,307.75	245,412.35	2,664,706.78	2,564,229.00	3,827,434.00	2,103,164.06	4,097,490.81	3,738,054.65
Total Operating Expenses	2,886,507.77	3,100,668.61	2,927,849.37	31,248,543.21	34,498,164.28	49,390,449.29	33,332,918.17	47,751,266.28	54,607,537.77
INCOME FROM OPERATIONS	596,673.62	231,702.61	225,757.04	-4,935,695.12	-7,408,404.72	-9,255,256.71	-7,325,709.27	-7,477,169.44	-11,855,945.46
OTHER (INCOME) EXPENSE, NET	7,470.18	4,312.00	-19,025.81	11,957.54	34,496.00	51,744.00	-168,498.96	-165,971.76	-159,773.75
INTEREST EXPENSES:	0	0	0	0	0	0	0	0	0
Interest Expense	15,493.59	1,137.00	16,070.33	124,398.25	9,096.00	13,644.00	128,644.34	189,345.94	194,962.37
Interest Expense - Affiliated	127,788.15	256,963.57	171,671.95	951,181.72	1,916,279.45	2,944,373.60	1,267,576.49	1,606,878.56	1,982,513.17
Total Interest Expenses	181,493.74	258,100.57	225,954.28	1,381,275.97	1,925,375.45	2,958,017.60	1,701,916.83	2,254,768.50	2,636,019.54
INCOME BEFORE INCOME TAXES	785,637.54	494,115.18	432,685.51	-3,542,461.61	-5,448,533.27	-6,245,495.11	-5,792,291.40	-5,388,372.70	-9,379,699.67
PROVISION FOR INCOME TAXES	0.00	-182,910.63	0.00	665,943.48	882,377.93	842,704.36	1,187,599.27	664,738.66	1,715,877.46
NET INCOME	785,637.54	311,204.55	432,685.51	-2,876,518.13	-4,566,155.34	-5,402,790.75	-4,604,692.13	-4,723,634.04	-7,663,822.21

	CM CY (09/2024)	CM CY Budget (09/2024)	CM PY (09/2023)	Current YTD (09/2024)	Current YTD Budget (09/2024)	CY Budget	Previous YTD (09/2023)	12 Month YTD (10/2023 - 09/2024)	Previous 12 Month (10/2022 - 09/2023)
Financial Income Statement Presentation Format	$	$	$	$	$	$	$	$	$
OPERATING REVENUES	-2,662,854.19	-2,989,467.00	-2,064,745.15	-38,847,092.52	-44,896,036.00	-58,645,706.00	-42,723,372.59	-55,826,544.76	-65,658,652.34
OPERATING EXPENSES:	0	0	0	0	0	0	0	0	0
Purchased Gas	395,316.24	511,812.00	423,148.55	9,840,183.77	13,333,277.00	16,938,945.00	13,396,161.03	14,372,846.63	23,444,414.90
Acquisition Related Expenses									
Other Operations & Maintenance	1,676,950.33	1,348,769.49	1,482,318.93	13,453,469.06	13,062,476.01	17,511,190.04	13,045,904.38	18,248,734.18	17,185,867.07
Depreciation and Amortization	935,665.76	927,631.23	863,277.89	8,298,115.93	8,326,394.99	11,112,880.25	7,556,434.07	11,271,381.62	9,862,031.26
Other Taxes	289,029.09	317,524.75	296,550.22	2,953,735.87	2,881,753.75	3,827,434.00	2,399,714.28	4,089,969.68	3,452,790.85
Total Operating Expenses	3,296,961.42	3,105,737.47	3,065,295.59	34,545,504.63	37,603,901.75	49,390,449.29	36,398,213.76	47,982,932.11	53,945,104.08
INCOME FROM OPERATIONS	634,107.23	116,270.47	1,000,550.44	-4,301,587.89	-7,292,134.25	-9,255,256.71	-6,325,158.83	-7,843,612.65	-11,713,548.26
OTHER (INCOME) EXPENSE, NET	-27,620.35	4,312.00	2,679.29	-15,662.81	38,808.00	51,744.00	-165,819.67	-196,271.40	-116,499.21
INTEREST EXPENSES:	0	0	0	0	0	0	0	0	0
Interest Expense	15,557.80	1,137.00	16,097.68	139,956.05	10,233.00	13,644.00	144,742.02	188,806.06	194,454.92
Interest Expense - Affiliated	143,666.62	256,963.57	163,782.97	1,094,848.34	2,173,243.02	2,944,373.60	1,431,359.46	1,586,762.21	1,972,387.20
Total Interest Expenses	197,436.42	258,100.57	218,092.65	1,578,712.39	2,183,476.02	2,958,017.60	1,920,009.48	2,234,112.27	2,625,386.12
INCOME BEFORE INCOME TAXES	803,923.30	378,683.04	1,221,322.38	-2,738,538.31	-5,069,850.23	-6,245,495.11	-4,570,969.02	-5,805,771.78	-9,204,661.35
PROVISION FOR INCOME TAXES	-549,580.10	-154,110.31	-613,925.58	116,363.38	728,267.62	842,704.36	573,673.69	729,084.14	1,529,208.69
NET INCOME	254,343.20	224,572.73	607,396.80	-2,622,174.93	-4,341,582.61	-5,402,790.75	-3,997,295.33	-5,076,687.64	-7,675,452.66

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.

	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.

Company: Delta Natural Gas Company, Inc.

Question Number: PSC-FR-Tab 47

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)(q)

The independent auditor's annual opinion report, with any written communication from the auditor to the utility that indicates the existence of a material weakness in internal controls.

Response:

Delta last received an independent auditor’s annual opinion report in 2017, prior to being acquired. The most recent independent auditor’s annual opinion for Essential, Delta’s parent company, is included in the Forms 10-K provided as part of the response to Filing Requirement 807 KAR 5:001 Section 16(7)(p)[Tab No. 46]. There were no findings of material weakness in internal controls.

Company: Delta Natural Gas Company, Inc.

Question Number: PSC-FR-Tab 48

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)(r)

The quarterly reports to the stockholders for the most recent five (5) quarters.

Response:

Delta has not had any quarterly reports to stockholders during the time period set forth in this filing requirement but has provided Essential Utilities, Inc.'s reports for the applicable time period.

Essential Utilities Reports Financial Results for Q3 2023

November 6, 2023

Earnings per share of $0.30
Reaffirms annual guidance
Publishes 2022 ESG report, highlighting strong progress on commitments and targets

BRYN MAWR, Pa.--(BUSINESS WIRE)--Nov. 6, 2023-- Essential Utilities Inc. (NYSE: WTRG) today reported results for the third quarter ended September 30, 2023.

“We are pleased with the strong execution and financial performance in the third quarter of the year, and we remain on track to meet our 2023 guidance,” said Essential Utilities Chairman and Chief Executive Officer Christopher Franklin. “Our proven track record of capital investment and operational excellence has positioned us as an industry leading water, wastewater, and natural gas utility, and our commitment to the environment, our employees and the communities we serve is evidenced by our strong ESG progress.”

Operating Results

Essential reported net income of $80.1 million for the third quarter of 2023, compared to $68.6 million for the same quarter in 2022. Earnings per share were $0.30 for the quarter compared to $0.26 in the third quarter of 2022. For the quarter, revenues from regulatory recoveries and lower expenses were offset by decreased volume from the regulated water segment and other items.

Revenues for the quarter were $411.3 million compared to $434.6 million in the third quarter of 2022. Lower purchased gas costs and decreased volume from the regulated water segment contributed to the decrease in revenues for the quarter, which was offset by additional revenues from regulatory recoveries, increased customer growth from the regulated water segment and other items. Operations and maintenance expenses decreased 2.9% to $147.0 million for the third quarter of 2023 compared to $151.4 million in the third quarter of 2022.

Essential’s regulated water segment reported revenues for the quarter of $310.6 million, an increase of 3.1% compared to $301.3 million in the third quarter of 2022. Regulatory recoveries and customer growth were the largest contributors to the increase in revenues for the period. Operations and maintenance expenses for Essential’s regulated water segment increased to $98.7 million for the third quarter of 2023 compared to $94.9 million in the third quarter of 2022.

Essential’s regulated natural gas segment reported revenues for the quarter of $94.8 million, compared to $119.0 million in the third quarter of 2022. Purchased gas costs decreased 65.0% to $14.4 million for the quarter, as compared to $41.1 million for the same quarter in 2022. As a result, the recovery of lower purchased gas costs was the primary driver in the decrease of revenues. Operations and maintenance expenses for Essential’s regulated natural gas segment decreased to $50.0 million for the third quarter of 2023 compared to $51.9 million in the third quarter of 2022.

As of September 30, 2023, Essential reported year-to-date net income of $362.8 million, or $1.37 per share compared to $350.3 million or $1.33 per share through the same period of 2022.

For the first nine months of 2023, the company reported revenues of $1,574.4 million, a decrease of 0.5%, compared to $1,582.6 million in the first nine months of 2022. Operations and maintenance expenses for the first nine months of 2023 were $418.5 million, down 2.4%, compared to $428.9 million in 2022.

Dividend

On October 25, 2023, Essential’s board of directors declared a quarterly cash dividend of $0.3071 per share of common stock. This dividend will be payable on December 1, 2023, to shareholders of record on November 10, 2023. The company has paid a consecutive quarterly cash dividend for more than 78 years.

Financing

In August and September 2023, pursuant to Essential’s at-the-market (ATM) equity program, the company satisfied its previously announced 2023 common equity needs by agreeing to issuances of common stock at market pricing to raise approximately $300 million. The proceeds were used for general corporate purposes, including for water and wastewater acquisitions, working capital, and capital expenditures. In August 2023, the company’s regulated water subsidiary, Aqua Pennsylvania, issued $225.0 million of First Mortgage Bonds. The bonds consisted of $175.0 million of 5.48% first mortgage bonds due in 2053; and $50.0 million of 5.56% first mortgage bonds due in 2061. The proceeds from these bonds were used to repay existing indebtedness and for general corporate purposes.

Rate Activity

To date in 2023, the company’s regulated water segment received rate awards or infrastructure surcharges in Illinois, Indiana, New Jersey, North Carolina, Ohio, Pennsylvania, Texas, and Virginia of $42.4 million and its regulated natural gas segment received infrastructure surcharges in Pennsylvania and Kentucky of $21.3 million. The company currently has base rate cases or infrastructure surcharges pending in New Jersey, Ohio and Virginia for its regulated water segment, which combined would add an estimated $16.8 million in incremental annual revenues.

Capital Expenditures

Essential invested approximately $874.5 million in the first nine months of the year to improve its regulated water and natural gas infrastructure systems and to enhance customer service across its operations. The company continues to be a leader in the country at replacing miles of underground utility pipe and is committed to maintaining elevated levels of infrastructure investment. The company expects to invest approximately $1.1 billion annually through 2025 to improve water and natural gas systems and better serve customers through improved information technology. Essential's investments include replacing and expanding its water and wastewater utility infrastructure and replacing and upgrading its natural gas utility infrastructure, with the latter leading to significant reductions in methane emissions that occur in aged gas pipes. The capital investments made to rehabilitate and expand the infrastructure of the communities' Essential serves are critical to its mission of safely and reliably delivering Earth's most essential resources.

Water Utility Growth by Acquisition

Essential's continued growth by acquisition allows the company to provide safe and reliable water and wastewater service to an even larger customer base than it could from organic customer growth alone. So far in 2023, the company has acquired seven systems, that collectively have added over $44.5 million in rate base and more than 11,000 new customers or equivalent dwelling units to the company's footprint.

The company has five signed purchase agreements for additional wastewater systems in Pennsylvania and Illinois that are pending closing and are expected to serve over 211,000 equivalent retail customers or equivalent dwelling units and total nearly $354 million in purchase price. This includes the recently announced agreement with the Greenville Municipal Water Authority to acquire the water system in Greenville, Pennsylvania. This system is expected to add approximately 3,000 customers and totals $18 million in purchase price. The company's $276.5 million agreement to acquire the Delaware County Regional Water Quality Control Authority (DELCORA), a Pennsylvania sewer authority that serves approximately 198,000 equivalent dwelling units in the Philadelphia suburbs, is included among these signed purchase agreements.

The pipeline of potential water and wastewater municipal acquisitions the company is actively pursuing represents over 400,000 total customers. The company remains on track to annually increase customer connections by 2% to 3%, on average, through acquisitions and organic customer growth.

Sale of Assets

As previously announced on October 2, 2023, the company completed the sale of its West Virginia natural gas utility assets. The sale enables Essential to prioritize growth of its water and wastewater utilities in states in which it has scale, while the remaining gas operations will continue to focus on efficient, safe operation and reducing emissions through pipeline replacement.

The company also previously announced on October 3, 2023, a $165 million binding agreement to sell its three non-utility microgrid and district energy projects in Pittsburgh, including the innovative microgrid at the Pittsburgh International Airport. The transaction is subject to various closing conditions and regulatory approvals and is expected to close in late 2023 or early 2024. The company will use the $165 million in transaction proceeds to finance its capital expenditures and water and wastewater acquisitions, in place of external funding from equity and debt issuances.

Environmental, Social and Governance

As announced in September 2023, Essential published its 2022 Environmental, Social and Governance (ESG) report. The updated report tracks key progress on the company's commitments and highlights the supplier and employee diversity goals and the reduction of Scope 1 and Scope 2 greenhouse gas emissions by 25% from our 2019 baseline.

The updated report is aligned with leading reporting frameworks and principles, including Sustainability Accounting Standards Board (SASB) disclosures, the Task Force on Climate-Related Financial Disclosures (TCFD) recommendations, the Climate Disclosure Project (CDP) questionnaire, and the American Gas Association sustainability template.

"For the fifth time, Essential has been recognized as a Champion of Board Diversity by the Forum of Executive Women. We are proud of the ESG work we have completed and look forward to continuing to make progress towards our commitments to environmental stewardship, sustainable business practices, employee safety, diversity and inclusion, customer experience and community engagement," Franklin added.

Essential's ESG report is published as an interactive microsite at ESG.Essential.co.

Reaffirms 2023 Financial and Growth Guidance

Essential reaffirms its published 2023 guidance, including its long-term guidance:

- In 2023, net income per diluted common share will be $1.85 to $1.90
- Through 2025, earnings per share will grow at a compounded annual growth rate of 5 to 7%, based off the company's 2022 earnings per share of $1.77
- Through 2025, we will make regulated infrastructure investments of approximately $1.1 billion annually, weighted towards the regulated water segment
- Through 2025, the regulated water segment rate base will grow at a compounded annual growth rate of 6 to 7%
- Through 2025, the regulated natural gas segment rate base will grow at a compounded annual growth rate of 8 to 10%
- The regulated water customer base (or equivalent dwelling units) of the business will grow at an average annual growth rate of between 2 and 3% from acquisitions and organic customer growth
- Excluding the divestiture of West Virginia, the regulated natural gas customer base of the business will be stable for 2023.

Reaffirms ESG Guidance and Commitments

- Reduction of Scope 1 and Scope 2 greenhouse gas emissions by 60% by 2035 from the company's 2019 baseline
- Multiyear plan to ensure that finished water does not exceed the federal maximum contaminant level once finalized, of PFOA, PFOS, and PFNA compounds
- Multiyear plan to increase diverse supplier spend to 15%

- Multiyear plan to reach 17% employees of color

Essential reaffirms its commitment to substantially reduce Scope 1 and 2 greenhouse gas emissions by 2035. The company plans to achieve these reductions through extensive gas pipeline replacement, the purchase of renewable energy, accelerated methane leak detection and repair, and various other planned initiatives. Essential also remains committed to diversity, equity, and inclusion efforts to ensure the diversity of its employees and suppliers reflects the diversity of its customer population. Essential continues to be an industry leader regarding water quality with its commitment to test and treat for PFOA, PFOS, and PFNA compounds across all states served by its regulated water segment. The company reaffirms its commitment to providing finished water that will meet the EPA timelines and standards.

Guidance Assumptions

Essential Utilities does not guarantee future results of any kind. Guidance is subject to risks and uncertainties, including, without limitation, those factors outlined in the “Forward Looking Statements” of this release and the “Risk Factors” section of the company’s annual and quarterly reports filed with the Securities and Exchange Commission.

The earnings per share, infrastructure investment and rate base guidance includes the signed municipal water and wastewater acquisitions for which the company has entered into signed purchase agreements as of the date the guidance was announced but does not include DELCORA prior to the second half of 2025 or other potential municipal acquisitions from the company’s list of acquisition opportunities that currently represents over 400,000 customer equivalents. The average annual regulated water segment growth guidance reflects the company’s proven acquisition track record of adding nearly 129,000 customers or equivalent dwelling units and over $526 million in rate base since 2015, its current backlog of nearly $354 million of signed pending acquisitions with over 211,000 equivalent customers, and the current acquisition landscape.

The guidance is also based on the company’s expectation that it will continue to issue equity and debt on an as needed basis to support acquisitions and capital investment plans.

The company’s guidance does not include any impact from the sale of its West Virginia natural gas utility, as it did not materially impact the earnings per share, infrastructure investment and rate base guidance.

Third Quarter 2023 Earnings Call Information
Date: November 7, 2023
Time: 11 a.m. EST (please dial in by 10:45 a.m.)
Webcast and slide presentation link: https://www.essential.co/events-and-presentations/events-calendar
Replay Dial-in #: 866.583.1035 (U.S.) & International callers can find their dial in here
Confirmation code: 0950701

The company’s conference call with financial analysts will take place on Tuesday, November 7, 2023, at 11 a.m. Eastern Standard Time. The call and presentation will be webcast live so interested parties may listen over the internet by logging on to Essential.co and following the link for Investors. The conference call will be archived in the Investor Relations section of the company’s website for 90 days following the call. Additionally, the call will be recorded and made available for replay at 2 p.m. on November 7, 2023, for 10 business days following the call. To access the audio replay in the U.S., dial 866.583.1035 (pass code 0950701). International callers can find their dial in number here (pass code 0950701).

About Essential

Essential Utilities, Inc. (NYSE: WTRG) delivers safe, clean, reliable services that improve quality of life for individuals, families, and entire communities. With a focus on water, wastewater and natural gas, Essential is committed to sustainable growth, operational excellence, a superior customer experience, and premier employer status. We are advocates for the communities we serve and are dedicated stewards of natural lands, protecting more than 7,600 acres of forests and other habitats throughout our footprint.

Operating as the Aqua and Peoples brands, Essential serves approximately 5.5 million people across nine states. Essential is one of the most significant publicly traded water, wastewater service and natural gas providers in the U.S. Learn more at www.essential.co.

Forward-Looking Statements

This release contains forward-looking statements within the meaning of the Private Securities Litigation Reform Act of 1995, which generally include words such as “believes,” “expects,” “intends,” “anticipates,” “estimates,” and similar expressions. The Company can give no assurance that any actual or future results or events discussed in these statements will be achieved. Any forward-looking statements represent its views only as of today and should not be relied upon as representing its views as of any subsequent date. Readers are cautioned that such forward-looking statements are subject to a variety of risks and uncertainties that could cause the company’s actual results to differ materially from the statements contained in this release. Such forward-looking statements include, among others: the guidance range of net income per diluted common share; the continuation of the three-year period of earnings growth; the anticipated amount of capital investment through 2025; the rate base growth of company through 2025; the reduction of Scope 1 and Scope 2 greenhouse gas emissions by 60% by 2035 from the company’s 2019 baseline; its multi-year plan to ensure that finished water does not exceed the federal maximum contaminant level once finalized, of PFOA, PFOS, and PFNA compounds and that it is positioned to comply with the final EPA standards once finalized; that the company’s municipal growth pipeline is strong; and, that the company will be able to positively impact the company’s employees, customers, communities it serves, the environment, and its shareholders through its acquisition program.. There are important factors that could cause actual results to differ materially from those expressed or implied by such forward-looking statements including: disruptions in the global economy; potential disruptions in the supply chain for raw and finished materials; the continuation of the company's growth-through-acquisition program; general economic business conditions; the company’s ability to raise additional equity, including on an as needed basis; housing and customer growth trends; unfavorable weather conditions; the success of certain cost-containment initiatives; changes in regulations or regulatory treatment; the company’s ability to successfully close municipally owned systems presently under agreement and successfully complete other acquisitions and dispositions; and other factors discussed in our Annual Report on Form 10-K and our Quarterly Reports on Form 10-Q, which are filed with the Securities and Exchange Commission. For more information regarding risks and uncertainties associated with Essential's business, please refer to Essential's annual, quarterly, and other SEC filings. Essential is not under any obligation - and expressly disclaims any such obligation - to update or alter its forward-looking statements whether as a result of new information, future events or otherwise.

WTRGF

Essential Utilities, Inc. and Subsidiaries
Selected Operating Data
(In thousands, except per share amounts)
(Unaudited)

	Quarter Ended September 30,		Nine Months Ended September 30,	
	2023	2022	2023	2022
Operating revenues	$ 411,255	$ 434,618	$ 1,574,405	$ 1,582,649
Operations and maintenance expense	$ 147,018	$ 151,361	$ 418,520	$ 428,923
Net income	$ 80,076	$ 68,638	$ 362,778	$ 350,305
Basic net income per common share	$ 0.30	$ 0.26	$ 1.37	$ 1.34
Diluted net income per common share	$ 0.30	$ 0.26	$ 1.37	$ 1.33
Basic average common shares outstanding	266,767	262,213	265,135	262,089
Diluted average common shares outstanding	267,176	262,754	265,688	262,641

Essential Utilities, Inc. and Subsidiaries
Consolidated Statement of Operations
(In thousands, except per share amounts)
(Unaudited)

	Quarter Ended September 30,		Nine Months Ended September 30,	
	2023	2022	2023	2022
Operating revenues	$ 411,255	$ 434,618	$ 1,574,405	$ 1,582,649
Cost & expenses:				
Operations and maintenance	147,018	151,361	418,520	428,923
Purchased gas	16,590	52,041	314,838	354,896
Depreciation	84,348	80,471	252,208	235,774
Amortization	1,687	2,259	3,282	4,478
Taxes other than income taxes	24,207	22,625	67,433	67,352
Total	273,850	308,757	1,056,281	1,091,423

Operating income	137,405	125,861	518,124	491,226
Other expense (income):				
Interest expense	68,590	60,488	210,440	169,345
Interest income	(942)	(1,510)	(2,731)	(2,943)
Allowance for funds used during construction	(5,455)	(5,812)	(14,567)	(17,802)
Gain on sale of other assets	285	(299)	(184)	(777)
Other	(1,438)	(441)	(2,001)	(2,566)
Income before income taxes	76,365	73,435	327,167	345,969
Provision for income taxes (benefit)	(3,711)	4,797	(35,611)	(4,336)
Net income	$ 80,076	$ 68,638	$ 362,778	$ 350,305
Net income per common share:				
Basic	$ 0.30	$ 0.26	$ 1.37	$ 1.34
Diluted	$ 0.30	$ 0.26	$ 1.37	$ 1.33
Average common shares outstanding:				
Basic	266,767	262,213	265,135	262,089
Diluted	267,176	262,754	265,688	262,641

Essential Utilities, Inc. and Subsidiaries
Condensed Consolidated Balance Sheets
(In thousands of dollars)
(Unaudited)

	September 30, 2023	December 31, 2022
Net property, plant and equipment	$ 11,846,565	$ 11,130,946
Current assets	409,348	658,159
Regulatory assets and other assets	4,176,880	3,930,002
	$ 16,432,793	$ 15,719,107
Total equity	$ 5,922,557	$ 5,377,386

Long-term debt, excluding current portion, net of debt issuance costs	6,456,040	6,371,057
Current portion of long-term debt and loans payable	350,451	427,856
Other current liabilities	546,117	594,013
Deferred credits and other liabilities	3,157,628	2,948,795
	$ 16,432,793	$ 15,719,107

View source version on businesswire.com: https://www.businesswire.com/news/home/20231106730812/en/

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Source: Essential Utilities Inc.

Essential Utilities Reports Financial Results for Full-Year 2023 and Announces Guidance

February 22, 2024

Earnings per share of $1.86 for 2023, compared to 2022 earnings of $1.77

Record infrastructure investments of $1.19 billion

Acquired seven systems, adding over $44 million in rate base and 11,000 customers

Initiating 2024 annual earnings per share guidance range of $1.96 to $2.00

Initiating capital investment guidance of $7.2 billion from 2024 through 2028

BRYN MAWR, Pa.--(BUSINESS WIRE)--Feb. 22, 2024-- Essential Utilities Inc. (NYSE: WTRG) today reported results for the fourth quarter and year ended December 31, 2023. Essential's net income of $498.2 million or $1.86 per share for 2023 compared favorably to $465.2 million or $1.77 per share reported for 2022.

"Despite the winter weather that was significantly warmer than normal in 2023, we successfully delivered earnings per share that met our 2023 guidance expectations," said Essential Utilities Chairman and Chief Executive Officer Christopher Franklin. "Also, for the third consecutive year, Essential has been named to Newsweek's list of America's Most Responsible Companies. We are honored to be recognized for our commitments to operational excellence, environmental stewardship, and sustainable business practices and are excited to continue in our role as an industry leader throughout 2024."

Full-year 2023 Operating Results

Essential reported revenues of $2.05 billion in 2023 compared to $2.29 billion in the prior year. The decrease in revenues for the year were primarily due to lower purchased gas costs and unfavorable weather resulting in decreased volume from the regulated natural gas segment, which were offset by additional revenues from regulatory recoveries.

Operations and maintenance expenses were $575.5 million for 2023 compared to $613.6 million in the prior year. The decrease in operations and maintenance expenses was primarily a result of lower operating expenses, customer assistance program expenses, employee retirement expenses, and customer bad debt, offset partially by higher water production expenses and regulated water segment customer growth.

Essential's net income of $498.2 million or $1.86 per share compared to $465.2 million or $1.77 per share reported through the same period of 2022. Regulatory recoveries, decreased expenses, and regulated water segment customer growth were offset by lower regulated natural gas segment and regulated water segment volumes and other items.

Essential's regulated water segment reported revenues of $1.15 billion, an increase of 6.5% compared to $1.08 billion in 2022. Regulatory recoveries and customer growth were the largest contributors to the increase in revenues for the period. Operations and maintenance expenses for Essential's regulated water segment decreased to $368.8 million compared to $370.9 million in 2022.

Essential's regulated natural gas segment reported revenues of $863.8 million, compared to $1.14 billion in 2022. Purchased gas costs were $327.5 million as compared to $551.0 million in 2022. As a result, the recovery of lower purchased gas costs was the primary driver in the decrease of revenues. Operations and maintenance expenses for the same period for Essential's regulated natural gas segment decreased to $209.1 million, from $239.5 million in 2022.

Fourth Quarter 2023 Operating Results

Essential reported net income of $135.4 million for the fourth quarter of 2023, compared to $114.9 million for the same quarter in 2022. Earnings per share were $0.50 for the quarter compared to $0.44 in the fourth quarter of 2022. For the quarter, lower expense, revenues from regulatory recoveries, and other items were offset by lower regulated natural gas segment and regulated water segment volumes.

Revenues for the quarter were $479.4 million compared to $705.4 million in the fourth quarter of 2022. Lower purchased gas costs, decreased volume from the regulated natural gas segment, due to unfavorable weather, and regulated water segment, and other items were the primary contributors to the decrease in revenues for the quarter, which was offset by additional revenues from regulatory recoveries. Operations and maintenance expenses decreased to $157.0 million for the fourth quarter of 2023 compared to $184.7 million in the fourth quarter of 2022.

Essential 2024 Financial and Growth Guidance

In December 2023, Essential's largest regulated natural gas subsidiary, Peoples Natural Gas, filed a base rate case and the company's largest regulated water subsidiary, Aqua Pennsylvania, also expects to seek rate relief in the second quarter of 2024. Therefore, the company will refrain from providing a multi-year earnings per share guidance range until the conclusion of these base rate cases. The following is the company's 2024 guidance:

- In 2024, net income per diluted common share will be $1.96 to $2.00
- In 2024, regulated infrastructure investments will be approximately $1.3 to $1.4 billion
- Through 2028, we will make regulated infrastructure investments of approximately $7.2 billion, weighted towards the

regulated water segment

- Through 2028, the regulated water segment rate base will grow at a compounded annual growth rate of approximately 8%
- Through 2028, the regulated natural gas segment rate base will grow at a compounded annual growth rate of approximately 10%
- Through 2028, the regulated utility rate base will grow at a compounded annual growth rate of over 8%
- The regulated water customer base (or equivalent dwelling units) of the business will grow at an average annual growth rate of between 2 and 3% from acquisitions and organic customer growth
- The regulated natural gas customer base of the business will be stable for 2024
- In 2024, approximately $250 million in equity is expected to be raised using an ATM equity program

Dividend

As previously announced in 2023, Essential's board of directors declared a March 1, 2024, quarterly cash dividend of $0.3071 per share of common stock, this dividend will be payable to shareholders of record on February 9, 2024. On February 21, 2024, Essential's board of directors declared a quarterly cash dividend of $0.3071 per share of common stock payable on June 1, 2024, to shareholders of record on May 10, 2024. The company has paid a consecutive quarterly cash dividend for more than 79 years.

Financing

At year-end 2023, Essential's weighted average cost of fixed-rate long-term debt was 3.86%, and the company had $538.5 million available on its credit lines.

As part of the company's 2024 financing plan, on January 8, 2024, Essential completed a $500 million issuance of long-term debt, due in 2034 with an interest rate of 5.375%. This debt was used to repay existing indebtedness and for general corporate purposes. The company also expects to raise approximately $250 million in equity in 2024 using an At-The-Market (ATM) equity program.

Rate Activity

In 2023, the company's regulated water segment received rate awards or infrastructure surcharges in Illinois, Indiana, New Jersey, North Carolina, Ohio, Pennsylvania, Texas, and Virginia of $47.2 million and its regulated natural gas segment received infrastructure surcharges in Pennsylvania and Kentucky of $21.3 million.

To date in 2024, the company's regulated water segment received rate awards or infrastructure surcharges in Illinois, Ohio, and Pennsylvania of $9.1 million and its regulated natural gas segment received infrastructure surcharges in Pennsylvania and Kentucky of $22.1 million.

The company currently has base rate cases or infrastructure surcharges pending in Illinois, New Jersey, Texas and Virginia for its regulated water segment, which combined would add an estimated $43.2 million in incremental annual revenues, and a base rate case pending in Pennsylvania for its regulated natural gas segment for an estimated $156.0 million in incremental annual revenues.

Capital Expenditures

In 2023, Essential invested a record amount of approximately $1.19 billion to improve its regulated water and natural gas infrastructure systems and to enhance customer service across its operations. The company continues to be a leader in the country at replacing miles of underground utility pipe and is committed to maintaining elevated levels of infrastructure investment. In 2024, the company expects to invest between $1.3 to $1.4 billion in needed infrastructure investments. From 2024 through 2028, the company expects to invest approximately $7.2 billion to improve water and natural gas systems and better serve customers through improved information technology. Essential's investments during this time period include at least $450 million to address PFAS, replacing and expanding its water and wastewater utility infrastructure, and replacing and upgrading its natural gas utility infrastructure, with the latter leading to significant reductions in methane emissions that occur in aged gas pipes. The capital investments made to rehabilitate and expand the infrastructure of the communities' Essential serves are critical to its mission of safely and reliably delivering Earth's most essential resources.

Water Utility Growth by Acquisition

Essential's continued growth by acquisition allows the company to provide safe and reliable water and wastewater service to an even larger customer base than it could from organic customer growth alone. In 2023, the company acquired seven systems, that collectively added over $44.5 million in rate base and more than 11,000 new customers or equivalent dwelling units to the company's footprint. Coupled with organic growth, the company increased its water and wastewater customer base by approximately 1.7%.

The company has six signed purchase agreements for additional wastewater systems in Pennsylvania and Illinois that are pending closing and are expected to serve over 215,000 equivalent retail customers or equivalent dwelling units and total approximately $380 million in purchase price. This includes the recently signed agreement with North Versailles Township Sanitary Authority to acquire their wastewater system in Allegheny County, Pennsylvania for up to $30 million, which is expected to add approximately 4,400 customers. The company's $276.5 million agreement to acquire the Delaware County Regional Water Quality Control Authority (DELCORA), a Pennsylvania sewer authority that serves approximately 198,000 equivalent dwelling units in the Philadelphia suburbs, is included among these signed purchase agreements.

The pipeline of potential water and wastewater municipal acquisitions the company is actively pursuing represents over 400,000 total customers.

Sale of Assets

As previously announced in 2023, the company completed the sale of its West Virginia natural gas utility assets. The sale enables Essential to prioritize the growth of its water and wastewater utilities in states in which it has scale, while the remaining gas operations will continue to focus on efficient, safe operation and reducing emissions through pipeline replacement.

On January 30, 2024, the company completed the previously announced $165 million sale of its three non-utility microgrid and district energy projects

in Pittsburgh, including the innovative microgrid at the Pittsburgh International Airport. The company will use the proceeds to finance its capital expenditures and water and wastewater acquisitions in place of external funding from equity and debt issuances. This sale, which allows the company to focus on its core business as a regulated utility, resulted in a one-time gain to be recognized in the first quarter of 2024.

Sustainability Guidance and Commitments

- Reduction of Scope 1 and Scope 2 greenhouse gas emissions by 60% by 2035 from the company's 2019 baseline
- Multiyear plan to ensure that finished water does not exceed the federal maximum contaminant level once finalized, of PFOA, PFOS, and PFNA compounds

Essential reaffirms its commitment to substantially reduce Scope 1 and 2 greenhouse gas emissions by 2035. The company plans to achieve these reductions through extensive gas pipeline replacement, the purchase of renewable energy, accelerated methane leak detection and repair, and various other planned initiatives. Essential continues to be an industry leader regarding water quality with its commitment to test and treat for PFOA, PFOS, and PFNA compounds across all states served by its regulated water segment. The company reaffirms its commitment to providing finished water that will meet the EPA timelines and standards.

Guidance Assumptions

Essential Utilities does not guarantee future results of any kind. Guidance is subject to risks and uncertainties, including, without limitation, those factors outlined in the "Forward Looking Statements" of this release and the "Risk Factors" section of the company's annual and quarterly reports filed with the Securities and Exchange Commission.

The earnings per share, infrastructure investment and rate base guidance includes the signed municipal water and wastewater acquisitions for which the company has entered into signed purchase agreements as of the date the guidance was announced but does not include DELCORA or other potential municipal acquisitions from the company's list of acquisition opportunities that currently represents over 400,000 customer equivalents. The average annual regulated water segment growth guidance reflects the company's proven acquisition track record of adding nearly 129,000 customers or equivalent dwelling units and over $500 million in rate base since 2015, its current backlog of approximately $380 million of signed pending acquisitions with over 215,000 equivalent customers, and the current acquisition landscape.

The company's guidance includes the expectation that the company will continue to issue equity and debt on an as needed basis to support acquisitions and capital investment plans.

Fourth Quarter and Full Year 2023 Earnings Call Information

Date: February 23, 2024
Time: 11 a.m. EST (please dial in by 10:45 a.m.)
Webcast and slide presentation link: https://www.essential.co/events-and-presentations/events-calendar
Replay Dial-in #: 866.583.1035 (U.S.) & International callers can find their dial in here
Confirmation code: 7545494

The company's conference call with financial analysts will take place on Friday, February 23, 2024, at 11 a.m. Eastern Standard Time. The call and presentation will be webcast live so interested parties may listen over the internet by logging on to Essential.co and following the link for Investors. The conference call will be archived in the Investor Relations section of the company's website for 90 days following the call. Additionally, the call will be recorded and made available for replay at 2 p.m. on February 23, 2024, for 10 business days following the call. To access the audio replay in the U.S., dial 866.583.1035 (pass code 7545494). International callers can find their dial in number here (pass code 7545494).

About Essential

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Operating as the Aqua and Peoples brands, Essential serves approximately 5.5 million people across nine states. Essential is one of the most significant publicly traded water, wastewater service and natural gas providers in the U.S. Learn more at www.essential.co.

Forward-Looking Statements

This release contains forward-looking statements within the meaning of the Private Securities Litigation Reform Act of 1995, which generally include words such as "believes," "expects," "intends," "anticipates," "estimates," and similar expressions. The Company can give no assurance that any actual or future results or events discussed in these statements will be achieved. Any forward-looking statements represent its views only as of today and should not be relied upon as representing its views as of any subsequent date. Readers are cautioned that such forward-looking statements are subject to a variety of risks and uncertainties that could cause the company's actual results to differ materially from the statements contained in this release. Such forward-looking statements include, among others: the guidance range of net income per diluted common share; the anticipated amount of capital investment in 2024 and through 2028; the rate base growth of company through 2028; the reduction of Scope 1 and Scope 2 greenhouse gas emissions by 60% by 2035 from the company's 2019 baseline; the annual average capital investment per year; the rate base growth from its organic capital investment program through 2028; its plan to raise approximately $250 million in equity through at At-The-Market equity program; the Company's water utility customer base growth at an average annual long term growth rate of between 2-3% for acquisitions and organic customer growth; the stability of the Company's regulated natural gas customer base in 2024; and, the Company's water utility compounded growth rate of 8%; the Company's gas utility compounded growth rate of 10%. There are important factors that could cause actual results to differ materially from those expressed or implied by such forward-looking statements including: disruptions in the global economy; potential disruptions in the supply chain for raw and finished materials; the continuation of the company's growth-through-acquisition program; general economic business conditions; the company's ability to raise additional equity, including on an as needed basis; housing and customer growth trends; unfavorable weather conditions; the success of certain cost-containment initiatives; changes in regulations or regulatory treatment; the company's ability to successfully close municipally owned

systems presently under agreement and successfully complete other acquisitions and dispositions; and other factors discussed in our Annual Report on Form 10-K and our Quarterly Reports on Form 10-Q, which are filed with the Securities and Exchange Commission. For more information regarding risks and uncertainties associated with Essential's business, please refer to Essential's annual, quarterly, and other SEC filings. Essential is not under any obligation - and expressly disclaims any such obligation - to update or alter its forward-looking statements whether as a result of new information, future events or otherwise.

WTRGF

Essential Utilities, Inc. and Subsidiaries

Selected Operating Data

(In thousands, except per share amounts)

(Unaudited)

	Quarter Ended December 31,		Year Ended December 31,	
	2023	2022	2023	2022
Operating revenues	$ 479,419	$ 705,383	$ 2,053,824	$ 2,288,032
Operations and maintenance expense	$ 156,998	$ 184,726	$ 575,518	$ 613,649
Net income	$ 135,448	$ 114,932	$ 498,226	$ 465,237
Basic net income per common share	$ 0.50	$ 0.44	$ 1.86	$ 1.77
Diluted net income per common share	$ 0.50	$ 0.44	$ 1.86	$ 1.77
Basic average common shares outstanding	273,210	262,711	267,171	262,246
Diluted average common shares outstanding	273,536	263,317	267,659	262,868

Essential Utilities, Inc. and Subsidiaries

Consolidated Statement of Operations

(In thousands, except per share amounts)

(Unaudited)

	Quarter Ended December 31,		Year Ended December 31,	
	2023	2022	2023	2022

Operating revenues	$ 479,419	$ 705,383	$ 2,053,824	$ 2,288,032
Cost & expenses:				
Operations and maintenance	156,998	184,726	575,518	613,649
Purchased gas	37,468	247,099	352,306	601,995
Depreciation	86,447	80,037	338,655	315,811
Amortization	1,758	888	5,040	5,366
Taxes other than income taxes	22,775	22,672	90,208	90,024
Total	305,446	535,422	1,361,727	1,626,845
Operating income	173,973	169,961	692,097	661,187
Other expense (income):				
Interest expense	72,922	68,771	283,362	238,116
Interest income	(670)	(732)	(3,401)	(3,675)
Allowance for funds used during construction	(2,400)	(5,863)	(16,967)	(23,665)
Gain on sale of other assets	119	(214)	(65)	(991)
Other	(612)	3,060	(2,613)	494
Income before income taxes	104,614	104,939	431,781	450,908
Provision for income taxes (benefit)	(30,834)	(9,993)	(66,445)	(14,329)
Net income	$ 135,448	$ 114,932	$ 498,226	$ 465,237
Net income per common share:				
Basic	$ 0.50	$ 0.44	$ 1.86	$ 1.77
Diluted	$ 0.50	$ 0.44	$ 1.86	$ 1.77
Average common shares outstanding:				
Basic	273,210	262,711	267,171	262,246
Diluted	273,536	263,317	267,659	262,868

Essential Utilities, Inc. and Subsidiaries

Condensed Consolidated Balance Sheets

(In thousands of dollars)

(Unaudited)

	December 31, 2023	December 31, 2022
Net property, plant and equipment	$ 12,097,072	$ 11,130,946
Current assets	491,979	658,159
Regulatory assets and other assets	4,252,408	3,930,002
	$ 16,841,459	$ 15,719,107
Total equity	$ 5,896,183	$ 5,377,386
Long-term debt, excluding current portion, net of debt issuance costs	6,826,085	6,371,057
Current portion of long-term debt and loans payable	227,538	427,856
Other current liabilities	570,389	594,013
Deferred credits and other liabilities	3,321,264	2,948,795
	$ 16,841,459	$ 15,719,107

View source version on businesswire.com: https://www.businesswire.com/news/home/20240222068479/en/

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Source: Essential Utilities Inc.

Essential Utilities Reports Financial Results for Q1 2024

May 2, 2024

Earnings per share of $0.97 for Q1 2024 vs. $0.72 for Q1 2023
Closes sale of non-core energy projects

BRYN MAWR, Pa.--(BUSINESS WIRE)--May 2, 2024-- Essential Utilities Inc. (NYSE: WTRG) today reported results for the first quarter ended March 31, 2024. Essential's net income of $265.8 million or $0.97 per share for the first quarter of 2024 compared favorably to $191.4 million or $0.72 per share reported for the first quarter of 2023.

"Although our gas footprint experienced warmer than normal winter weather in Q1 2024, we remain focused on and expect to post strong results for the year," said Essential Utilities Chairman and Chief Executive Officer Christopher Franklin. "In Q1 2024, the company completed the $165 million sale of its three non-utility microgrid and district energy projects in Pittsburgh. The proceeds were used to finance Essential's capital expenditures in place of external funding from equity and debt issuances."

First Quarter 2024 Operating Results

Essential reported net income of $265.8 million and earnings per share of $0.97 for the first quarter of 2024, which includes a one-time gain of $91.2 million, net of transaction-related expenses, or $66.0 million after-tax for the $165 million sale of the three energy projects, compared to net income of $191.4 million and earnings per share of $0.72 for the same period in 2023. Comparing this quarter's earnings to those of Q1 2023, increased revenues from regulatory recoveries, regulated water segment customer growth, higher regulated natural gas segment and water segment volumes, and other items, which includes the gain on sale, were offset by a slight increase in expenses.

Revenues for the quarter were $612.1 million compared to $726.5 million in the first quarter of 2023, a decrease of 15.7%. Lower purchased gas costs and other items were the primary contributors to the decrease in revenues for the quarter, which were offset by additional revenues from regulatory recoveries, customer growth from the regulated water segment, and higher regulated natural gas segment and water segment volumes. Non-weather-impacted commercial and industrial customers' gas volumes increased compared to Q1 2023, while warmer weather significantly impacted residential volumes, resulting in a shortfall relative to normal usage, similar to the impact of unusually warm weather in Q1 2023. Operations and maintenance expenses decreased to $136.9 million for the first quarter of 2024 compared to $138.0 million in the first quarter of 2023.

Essential's regulated water segment reported revenues for the quarter of $279.9 million, an increase of 4.7% compared to $267.3 million in the first quarter of 2023. Rates and surcharges and customer growth were the largest contributors to the increase in revenues for the period. Operations and maintenance expenses for Essential's regulated water segment increased to $90.7 million for the first quarter of 2024 compared to $82.8 million in the first quarter of 2023, driven partially by favorable impacts last year.

Essential's regulated natural gas segment reported revenues for the quarter of $324.3 million, compared to $441.3 million in the first quarter of 2023. Due mainly to lower commodity prices, purchased gas costs were $125.5 million for the quarter as compared to $241.9 million for the same quarter in 2023. As a result, the recovery of lower purchased gas costs was the largest driver in the decrease of revenues. Operations and maintenance expenses for Essential's regulated natural gas segment decreased to $45.9 million for the first quarter of 2024 compared to $57.2 million in the first quarter of 2023, impacted positively by the sale of the energy projects and the West Virginia utility assets.

Dividend

As previously announced on February 21, 2024, Essential's board of directors declared a quarterly cash dividend of $0.3071 per share of common stock. This dividend will be payable on June 1, 2024, to shareholders of record on May 10, 2024. The company has paid a consecutive quarterly cash dividend for more than 79 years.

Financing

As of March 31, 2024, Essential's weighted average cost of fixed-rate long-term debt was 3.99%, and the company had $1,073.2 million available on its credit lines.

Rate Activity

As of May 1, 2024, the company's regulated water segment received rate awards or infrastructure surcharges in Illinois, North Carolina, Ohio, and Pennsylvania of $13.7 million, and its regulated natural gas segment received infrastructure surcharges in Kentucky and Pennsylvania of $1.0 million. The company currently has base rate cases or infrastructure surcharges pending in Illinois, New Jersey, Texas, and Virginia for its regulated water segment, which combined would add an estimated $43.2 million in incremental annual revenues, and a base rate case pending in Pennsylvania for its regulated natural gas segment for an estimated $156.0 million in incremental annual revenues.

Capital Expenditures

Essential invested approximately $253.0 million in the first three months of 2024 to improve its regulated water and natural gas infrastructure systems and to enhance customer service across its operations. The company continues to be a leader in the country at replacing miles of aged underground utility pipe and is committed to maintaining elevated levels of infrastructure investment. The company is on track to invest between $1.3 to $1.4 billion in needed infrastructure investments in 2024. From 2024 through 2028, the company plans to invest approximately $7.2 billion to improve water and natural gas systems and better serve customers through improved information technology. Essential's investments during this five-year period include

addressing PFAS with at least $450 million in capital projects, replacing and expanding its water and wastewater utility infrastructure, and replacing and upgrading its natural gas utility infrastructure, with the latter leading to significant reductions in methane emissions that occur in aged gas pipes. The company is a leader in remediating PFAS and will comply with the recently finalized EPA rule. The capital investments made to rehabilitate and expand the infrastructure of the communities' Essential serves are critical to its mission of safely and reliably delivering Earth's most essential resources.

Water Utility Growth by Acquisition

Essential's continued growth by acquisition allows the company to provide safe and reliable water and wastewater service to an even larger customer base than it could from organic customer growth alone.

The company has six signed purchase agreements for additional wastewater systems in Pennsylvania and Illinois that are pending closing and are expected to serve over 215,000 customers or equivalent dwelling units and total approximately $385 million in purchase price. The company's $276.5 million agreement to acquire the Delaware County Regional Water Quality Control Authority (DELCORA), a Pennsylvania sewer authority that serves approximately 198,000 equivalent dwelling units in the Philadelphia suburbs, is included among these signed purchase agreements.

The pipeline of potential water and wastewater municipal acquisitions the company is actively pursuing represents approximately 400,000 total customers.

2024 Financial and Growth Guidance

Essential updates its guidance from previously announced:

- In February, we provided guidance for 2024 net income per diluted common share to be $1.96 to $2.00. Due to the first quarter 2024 results, we anticipate exceeding this 2024 guidance as a result of the gain on sale of the energy plant assets, despite the warmer-than-normal weather that resulted in lower regulated natural gas operating revenues
- In 2024, regulated infrastructure investments will be approximately $1.3 to $1.4 billion
- Through 2028, we will make regulated infrastructure investments of approximately $7.2 billion, weighted towards the regulated water segment
- Through 2028, the regulated water segment rate base will grow at a compounded annual growth rate of approximately 8%
- Through 2028, the regulated natural gas segment rate base will grow at a compounded annual growth rate of approximately 10%
- Through 2028, the regulated utility rate base will grow at a compounded annual growth rate of over 8%
- The regulated water customer base (or equivalent dwelling units) of the business will grow at an average annual growth rate of between 2 and 3% from acquisitions and organic customer growth
- The regulated natural gas customer base of the business will be stable for 2024
- In 2024, approximately $250 million in equity is expected to be raised using an ATM equity program

Sustainability Guidance and Commitments

- Reduction of Scope 1 and Scope 2 greenhouse gas emissions by 60% by 2035 from the company's 2019 baseline
- Multiyear plan to ensure that finished water does not exceed the EPA regulation published recently for PFOA, PFOS, PFHxS, PFNA, and HFPO-DA contaminants

Essential reaffirms its commitment to substantially reduce Scope 1 and 2 greenhouse gas emissions by 2035. The company plans to achieve these reductions through extensive gas pipeline replacement, the purchase of renewable energy, accelerated methane leak detection and repair, and various other planned initiatives. In addition, Essential reaffirms its commitment to providing finished water that will meet the EPA regulation regarding PFAS published in April.

Guidance Assumptions

Essential Utilities does not guarantee future results of any kind. Guidance is subject to risks and uncertainties, including, without limitation, those factors outlined in the "Forward Looking Statements" of this release and the "Risk Factors" section of the company's annual and quarterly reports filed with the Securities and Exchange Commission.

The earnings per share, infrastructure investment and rate base guidance includes the signed municipal water and wastewater acquisitions for which the company has entered into signed purchase agreements as of the date the guidance was announced but does not include DELCORA or other potential municipal acquisitions from the company's list of acquisition opportunities that currently represents over 400,000 customer equivalents. The average annual regulated water segment growth guidance reflects the company's proven acquisition track record of adding nearly 129,000 customers or equivalent dwelling units and over $500 million in rate base since 2015, its current backlog of approximately $385 million of signed pending acquisitions with over 215,000 equivalent customers, and the current acquisition landscape.

The company's guidance includes the expectation that the company will continue to issue equity and debt on an as needed basis to support acquisitions and capital investment plans.

First Quarter 2024 Earnings Call Information
Date: May 3, 2024
Time: 11 a.m. EDT (please dial in by 10:45 a.m.)
Webcast and slide presentation link: https://www.essential.co/events-and-presentations/events-calendar
Replay Dial-in #: 866.583.1035 (U.S.) & International callers can find their dial in here
Confirmation code: 4938576

The company’s conference call with financial analysts will take place on Friday, May 3, 2024, at 11 a.m. Eastern Daylight Time. The call and presentation will be webcast live so interested parties may listen over the internet by logging on to Essential.co and following the link for Investors. The conference call will be archived in the Investor Relations section of the company’s website for 90 days following the call. Additionally, the call will be recorded and made available for replay at 2 p.m. on May 3, 2024, for 10 business days following the call. To access the audio replay in the U.S., dial 866.583.1035 (pass code 4938576). International callers can find their dial in number here (pass code 4938576).

About Essential

Essential Utilities, Inc. (NYSE: WTRG) delivers safe, clean, reliable services that improve quality of life for individuals, families, and entire communities. With a focus on water, wastewater and natural gas, Essential is committed to sustainable growth, operational excellence, a superior customer experience, and premier employer status. We are advocates for the communities we serve and are dedicated stewards of natural lands, protecting more than 7,600 acres of forests and other habitats throughout our footprint.

Operating as the Aqua and Peoples brands, Essential serves approximately 5.5 million people across nine states. Essential is one of the most significant publicly traded water, wastewater service and natural gas providers in the U.S. Learn more at www.essential.co.

Forward-Looking Statements

This release contains forward-looking statements within the meaning of the Private Securities Litigation Reform Act of 1995, which generally include words such as “believes,” “expects,” “intends,” “anticipates,” “estimates,” and similar expressions. The Company can give no assurance that any actual or future results or events discussed in these statements will be achieved. Any forward-looking statements represent its views only as of today and should not be relied upon as representing its views as of any subsequent date. Readers are cautioned that such forward-looking statements are subject to a variety of risks and uncertainties that could cause the company’s actual results to differ materially from the statements contained in this release. Such forward-looking statements include, among others: the guidance range of net income per diluted common share; the anticipated amount of capital investment in 2024 through 2028; the rate base growth of company through 2028; the reduction of Scope 1 and Scope 2 greenhouse gas emissions by 60% by 2035 from the company’s 2019 baseline; the annual average capital investment per year; the rate base growth from its organic capital investment program through 2028; its plan to raise approximately $250 million in equity through the At-The-Market equity program; the Company’s water utility customer base growth at an average annual long term growth rate of between 2-3% for acquisitions and organic customer growth; the stability of the Company’s regulated natural gas customer base in 2024; the Company’s water utility compounded growth rate of 8%; and, the Company’s gas utility compounded growth rate of 10%. There are important factors that could cause actual results to differ materially from those expressed or implied by such forward-looking statements including: disruptions in the global economy; potential disruptions in the supply chain for raw and finished materials; the continuation of the company's growth-through-acquisition program; general economic business conditions; the company’s ability to raise additional equity, including on an as needed basis; housing and customer growth trends; unfavorable weather conditions; the success of certain cost-containment initiatives; changes in regulations or regulatory treatment; the company’s ability to successfully close municipally owned systems presently under agreement and successfully complete other acquisitions and dispositions; and other factors discussed in our Annual Report on Form 10-K and our Quarterly Reports on Form 10-Q, which are filed with the Securities and Exchange Commission. For more information regarding risks and uncertainties associated with Essential's business, please refer to Essential's annual, quarterly, and other SEC filings. Essential is not under any obligation - and expressly disclaims any such obligation - to update or alter its forward-looking statements whether as a result of new information, future events or otherwise.

WTRGF

Essential Utilities, Inc. and Subsidiaries
Selected Operating Data
(In thousands, except per share amounts)
(Unaudited)

	Quarter Ended March 31,	
	2024	2023
Operating revenues	$ 612,069	$ 726,450
Operations and maintenance expense	$ 136,900	$ 137,994
Net income	$ 265,772	$ 191,434
Basic net income per common share	$ 0.97	$ 0.72
Diluted net income per common share	$ 0.97	$ 0.72

Basic average common shares outstanding	273,377	264,192
Diluted average common shares outstanding	273,738	264,751

Essential Utilities, Inc. and Subsidiaries
Consolidated Statement of Operations
(In thousands, except per share amounts)
(Unaudited)

	Quarter Ended March 31,	
	2024	2023
Operating revenues	$ 612,069	$ 726,450
Cost & expenses:		
Operations and maintenance	136,900	137,994
Purchased gas	129,675	256,315
Depreciation	88,716	82,923
Amortization	1,088	871
Taxes other than income taxes	25,024	22,878
Total	381,403	500,981
Operating income	230,666	225,469
Other expense (income):		
Interest expense	73,273	72,668
Interest income	(989)	(819)
Allowance for funds used during construction	(4,681)	(5,688)
Gain on sale of other assets	(91,625)	(249)
Other	(442)	(240)
Income before income taxes	255,130	159,797
Provision for income taxes (benefit)	(10,642)	(31,637)
Net income	$ 265,772	$ 191,434
Net income per common share:		

Basic	$ 0.97	$ 0.72
Diluted	$ 0.97	$ 0.72
Average common shares outstanding:		
Basic	273,377	264,192
Diluted	273,738	264,751

Essential Utilities, Inc. and Subsidiaries
Condensed Consolidated Balance Sheets
(In thousands of dollars)
(Unaudited)

	March 31, 2024	December 31, 2023
Net property, plant and equipment	$ 12,255,585	$ 12,097,072
Current assets	419,534	491,979
Regulatory assets and other assets	4,379,225	4,252,408
	$ 17,054,344	$ 16,841,459
Total equity	$ 6,081,127	$ 5,896,183
Long-term debt, excluding current portion, net of debt issuance costs	6,856,129	6,826,085
Current portion of long-term debt and loans payable	154,747	227,538
Other current liabilities	523,859	570,389
Deferred credits and other liabilities	3,438,482	3,321,264
	$ 17,054,344	$ 16,841,459

View source version on businesswire.com: https://www.businesswire.com/news/home/20240502018913/en/

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Source: Essential Utilities Inc.

Essential Utilities Reports Financial Results for Q2 2024

August 5, 2024

Earnings per share of $0.28 for Q2 2024, due to weather impacts

Company increases quarterly dividend rate by 6.0%

BRYN MAWR, Pa.--(BUSINESS WIRE)--Aug. 5, 2024-- Essential Utilities Inc. (NYSE: WTRG) today reported results for the second quarter ended June 30, 2024. Essential's net income of $75.4 million or $0.28 per share for the second quarter of 2024.

"We continue to deliver long-term value to our customers, communities, shareholders, and employees, and we are pleased with the execution of our infrastructure investment plan and with the progress made in our strategic regulatory priorities in the first half of 2024," said Essential Utilities Chairman and Chief Executive Officer Christopher Franklin. "However, in 2024, for the second consecutive year, the first half of the year was warmer than normal. In fact, it was 20% warmer than normal in the primary operating area in which we supply natural gas. We remain optimistic that the weather normalization clause, included in our current natural gas rate case, will be approved resulting in less volatility in the company's revenue. I'm pleased with the strong operating performance of the Essential management team which, when adjusting for the impact of weather, should achieve results within our original guidance range, excluding the gain on sale from the energy plant assets that closed earlier this year."

Operating Results

Essential reported net income of $75.4 million and earnings per share of $0.28 for the second quarter of 2024, compared to net income of $91.3 million and earnings per share of $0.34 for the same period in 2023. Comparing this quarter's earnings to those of Q2 2023, increased revenues from regulatory recoveries and regulated water segment customer growth were offset by lower regulated natural gas segment and water segment volumes and an increase in expenses.

Revenues for the quarter were $434.4 million compared to $436.7 million in the second quarter of 2023, a decrease of 0.5%. Lower purchased gas costs and lower regulated natural gas segment and water segment volumes were the primary contributors to the decrease in revenues for the quarter, which were offset by additional revenues from regulatory recoveries and customer growth from the regulated water segment. Operations and maintenance expenses increased to $142.5 million for the second quarter of 2024 compared to $133.5 million in the second quarter of 2023.

Essential's regulated water segment reported revenues for the quarter of $302.5 million, an increase of 3.0% compared to $293.7 million in the second quarter of 2023. Rates and surcharges and customer growth were the largest contributors to the increase in revenues for the period. These increases were offset by lower volumes relative to the second quarter of 2023, when volumes were particularly strong. Operations and maintenance expenses for Essential's regulated water segment increased 2.5% to $95.6 million for the second quarter of 2024, compared to $93.2 million in the second quarter of 2023.

Essential's regulated natural gas segment reported revenues for the quarter of $128.2 million, compared to $139.0 million in the second quarter of 2023. Due mainly to lower volume and to a lesser degree changed commodity prices, purchased gas costs were $32.7 million for the quarter as compared to $39.7 million for the same quarter in 2023. As a result, the recovery of lower purchased gas costs was the largest driver in the decrease in revenues. Furthermore, the weather was approximately 44% warmer than normal during the second quarter of 2024 contributing to the decrease of revenues. Operations and maintenance expenses for Essential's regulated natural gas segment increased to $49.7 million for the second quarter of 2024 compared to $41.1 million in the second quarter of 2023, due mainly to the timing of capitalization, most of which should reverse by year end, and non-recurring credits in the same quarter last year.

As of June 30, 2024, Essential reported year-to-date net income of $341.2 million, or $1.25 per share, compared to $282.7 million, or $1.07 per share through the same period of 2023.

For the first six months of 2024, the company reported revenues of $1,046.5 million, a decrease of 10.0%, due mainly to the reduced cost of purchased gas, compared to $1,163.2 million in the first half of 2023. Operations and maintenance expenses for the first half of 2024 were $279.4 million compared to $271.5 million in 2023, an increase of 2.9%.

Dividend

On July 31, 2024, Essential's board of directors declared a quarterly cash dividend of $0.3255 per share of common stock. This represents a 6.0% increase to the quarterly dividend rate and is the company's 34 th increase in the last 33 years. This dividend will be payable on September 3, 2024, to shareholders of record on August 12, 2024. The company has paid a consecutive quarterly cash dividend for more than 79 years.

Financing

As of June 30, 2024, Essential's weighted average cost of fixed-rate long-term debt was 3.97%, and the company had $895.5 million available on its credit lines. Aqua Pennsylvania recently secured $77.5 million in low-interest loans through the Pennsylvania Infrastructure Investment Authority (PENNVEST) to support its ongoing commitment to replace aging infrastructure across Pennsylvania. In the last three years, Essential has received approval for approximately $192 million in funding from state-administered infrastructure funding programs. Funding will be provided in the form of zero percent or low-cost loans (approximately $133 million) and grants (approximately $59 million).

Rate Activity

To date in 2024, the company's regulated water segment received rate awards or infrastructure surcharges in Illinois, North Carolina, Ohio, and Pennsylvania of $25.8 million, and its regulated natural gas segment received infrastructure surcharges in Kentucky and Pennsylvania of $2.0 million. The company currently has base rate cases or infrastructure surcharges pending in Illinois, New Jersey, Pennsylvania, Texas, and Virginia for its regulated water segment, which combined would add an estimated $169.9 million in incremental annual revenues, and a base rate case pending in Pennsylvania for its regulated natural gas segment for an estimated $156.0 million in incremental annual revenues. For the regulated natural gas segment base rate case in Pennsylvania, the administrative law judge issued a recommended decision on July 15, 2024, and the company anticipates a final order to be issued in September 2024.

Capital Expenditures

Essential invested approximately $548.9 million in the first half of the year to improve its regulated water and natural gas infrastructure systems and to enhance customer service across its operations. The company continues to be a leader in the country at replacing miles of aged underground utility pipe and is committed to maintaining elevated levels of infrastructure investment. The company is on track to invest between $1.3 to $1.4 billion in needed infrastructure investments in 2024 and from 2024 through 2028, the company plans to invest approximately $7.2 billion to improve water and natural gas systems and better serve customers through improved information technology. Essential's investments during this five-year period include addressing PFAS with at least $450 million in capital projects, replacing and expanding its water and wastewater utility infrastructure, and replacing and upgrading its natural gas utility infrastructure, with the latter leading to significant reductions in methane emissions that occur in aged gas pipes. The company is a leader in remediating PFAS and will comply with the finalized EPA rule. The capital investments made to rehabilitate and expand the infrastructure of the communities' Essential serves are critical to its mission of safely and reliably delivering Earth's most essential resources.

Water Utility Growth by Acquisition

Essential's continued growth by acquisition allows the company to provide safe and reliable water and wastewater service to an even larger customer base than it could from organic customer growth alone.

On May 21, 2024, the company's regulated subsidiary, Aqua Illinois, closed on its acquisition of the Westfield Homeowners Association wastewater system located in Cook County, Illinois. In June 2024, Aqua Texas signed an asset purchase agreement to acquire the Dril-Quip water and wastewater systems. Including the recently signed purchase agreement, the company has six signed purchase agreements for additional water and wastewater systems in Pennsylvania and Texas that are pending closing and are expected to serve over 217,000 customers or equivalent dwelling units and total approximately $385 million in purchase price. Excluding the company's $276.5 million agreement to acquire the Delaware County Regional Water Quality Control Authority (DELCORA), the company has approximately $100 million of signed purchase agreements in the regulatory approval process.

The pipeline of potential water and wastewater municipal acquisitions the company is actively pursuing represents approximately 400,000 total customers.

2024 Financial and Growth Guidance

Essential clarifies guidance:

- In February, we provided guidance for 2024 net income per diluted common share to be $1.96 to $2.00. We anticipate exceeding this 2024 guidance as a result of the gain on sale of the energy plant assets, despite the warmer-than-normal weather that resulted in lower regulated natural gas operating revenues year-to-date
- In 2024, regulated infrastructure investments will be approximately $1.3 to $1.4 billion
- Through 2028, we will make regulated infrastructure investments of approximately $7.2 billion, weighted towards the regulated water segment
- Through 2028, the regulated water segment rate base will grow at a compounded annual growth rate of approximately 8%
- Through 2028, the regulated natural gas segment rate base will grow at a compounded annual growth rate of approximately 10%
- Through 2028, the regulated utility rate base will grow at a compounded annual growth rate of over 8%
- The regulated water customer base (or equivalent dwelling units) of the business will grow at an average annual growth rate of between 2 and 3% from acquisitions and organic customer growth
- The regulated natural gas customer base of the business will be stable for 2024
- In 2024, approximately $250 million in equity is expected to be raised using an ATM equity program

Sustainability Guidance and Commitments

- Reduction of Scope 1 and Scope 2 greenhouse gas emissions by 60% by 2035 from the company's 2019 baseline
- Multiyear plan to ensure that finished water does not exceed the EPA regulation published recently for PFOA, PFOS, PFHxS, PFNA, and HFPO-DA contaminants

Essential reaffirms its commitment to substantially reduce Scope 1 and 2 greenhouse gas emissions by 2035. The company plans to achieve these reductions through extensive gas pipeline replacement, the purchase of renewable energy, accelerated methane leak detection and repair, and various other planned initiatives.

Guidance Assumptions

Essential Utilities does not guarantee future results of any kind. Guidance is subject to risks and uncertainties, including, without limitation, those factors outlined in the "Forward Looking Statements" of this release and the "Risk Factors" section of the company's annual and quarterly reports filed with the Securities and Exchange Commission.

The earnings per share, infrastructure investment, and rate base guidance includes the signed municipal water and wastewater acquisitions for which the company has entered into signed purchase agreements as of the date the guidance was announced but does not include DELCORA or other potential municipal acquisitions from the company's list of acquisition opportunities that currently represents over 400,000 customer equivalents. The average annual regulated water segment growth guidance reflects the company's proven acquisition track record of adding nearly 129,000 customers or equivalent dwelling units and over $500 million in rate base since 2015, its current backlog of approximately $385 million of signed pending acquisitions with over 217,000 equivalent customers, and the current acquisition landscape.

The company's guidance includes the expectation that the company will continue to issue equity and debt on an as needed basis to support acquisitions and capital investment plans.

Second Quarter 2024 Earnings Call Information

Date: August 6, 2024
Time: 11 a.m. EDT (please dial in by 10:45 a.m.)
Webcast and slide presentation link: https://www.essential.co/events-and-presentations/events-calendar
Replay Dial-in #: (800) 770-2030 (U.S.)
Pass code: 9261648

The company's conference call with financial analysts will take place on Tuesday, August 6, 2024, at 11 a.m. Eastern Daylight Time. The call and presentation will be webcast so interested parties may listen over the internet by logging on to Essential.co and following the link for Investors. The conference call will be archived in the Investor Relations section of the company's website following the call. Additionally, the call will be recorded and made available for replay at 2 p.m. on August 6, 2024, for seven days following the call. To access the audio replay in the U.S. dial (800) 770-2030 toll-free or (609) 800-9909 (pass code 9261648).

About Essential

Essential Utilities, Inc. (NYSE: WTRG) delivers safe, clean, reliable services that improve quality of life for individuals, families, and entire communities. With a focus on water, wastewater and natural gas, Essential is committed to sustainable growth, operational excellence, a superior customer experience, and premier employer status. We are advocates for the communities we serve and are dedicated stewards of natural lands, protecting more than 7,600 acres of forests and other habitats throughout our footprint.

Operating as the Aqua and Peoples brands, Essential serves approximately 5.5 million people across nine states. Essential is one of the most significant publicly traded water, wastewater service and natural gas providers in the U.S. Learn more at www.essential.co.

Forward-Looking Statements

This release contains forward-looking statements within the meaning of the Private Securities Litigation Reform Act of 1995, which generally include words such as "believes," "expects," "intends," "anticipates," "estimates," and similar expressions. The Company can give no assurance that any actual or future results or events discussed in these statements will be achieved. Any forward-looking statements represent its views only as of today and should not be relied upon as representing its views as of any subsequent date. Readers are cautioned that such forward-looking statements are subject to a variety of risks and uncertainties that could cause the company's actual results to differ materially from the statements contained in this release. Such forward-looking statements include, among others: the company's belief that it will comply with the finalized EPA PFAS rules, the guidance range of net income per diluted common share; the anticipated amount of capital investment in 2024 through 2028; the rate base growth of company through 2028; the reduction of Scope 1 and Scope 2 greenhouse gas emissions by 60% by 2035 from the company's 2019 baseline; the rate base growth from its organic capital investment program through 2028; its plan to raise approximately $250 million in equity through the At-The-Market equity program; the Company's water utility customer base growth at an average annual long term growth rate of between 2-3% for acquisitions and organic customer growth; the Company's water utility compounded growth rate of 8%; and, the Company's gas utility compounded growth rate of 10%. There are important factors that could cause actual results to differ materially from those expressed or implied by such forward-looking statements including: changes in the EPAs regulations; changes in the United States' governments, including the Office of President, and the resultant changes in policy; disruptions in the global economy; potential disruptions in the supply chain for raw and finished materials; the continuation of the company's growth-through-acquisition program; general economic business conditions; the company's ability to raise additional equity, including on an as needed basis; housing and customer growth trends; unfavorable weather conditions; the success of certain cost-containment initiatives; changes in regulations or regulatory treatment; the company's ability to successfully close municipally owned systems presently under agreement and successfully complete other acquisitions and dispositions; and other factors discussed in our Annual Report on Form 10-K and our Quarterly Reports on Form 10-Q, which are filed with the Securities and Exchange Commission. For more information regarding risks and uncertainties associated with Essential's business, please refer to Essential's annual, quarterly, and other SEC filings. Essential is not under any obligation - and expressly disclaims any such obligation - to update or alter its forward-looking statements whether as a result of new information, future events, or otherwise.

WTRGF

Essential Utilities, Inc. and Subsidiaries
Selected Operating Data
(In thousands, except per share amounts)
(Unaudited)

	Quarter Ended June 30,		Six Months Ended June 30,	
	2024	2023	2024	2023

Operating revenues	$ 434,406	$ 436,700	$ 1,046,475	$ 1,163,150
Operations and maintenance expense	$ 142,512	$ 133,508	$ 279,412	$ 271,502
Net income	$ 75,385	$ 91,268	$ 341,157	$ 282,702
Basic net income per common share	$ 0.28	$ 0.35	$ 1.25	$ 1.07
Diluted net income per common share	$ 0.28	$ 0.34	$ 1.25	$ 1.07
Basic average common shares outstanding	273,567	264,418	273,472	264,306
Diluted average common shares outstanding	273,953	264,818	273,869	264,840

Essential Utilities, Inc. and Subsidiaries
Consolidated Statement of Operations
(In thousands, except per share amounts)
(Unaudited)

	Quarter Ended June 30,		Six Months Ended June 30,	
	2024	2023	2024	2023
Operating revenues	$ 434,406	$ 436,700	$ 1,046,475	$ 1,163,150
Operating expenses:				
Operations and maintenance	142,512	133,508	279,412	271,502
Purchased gas	33,728	41,933	163,403	298,248
Depreciation	89,578	84,937	178,294	167,860
Amortization	1,068	724	2,156	1,595
Taxes other than income taxes	22,233	20,348	47,257	43,226
Total	289,119	281,450	670,522	782,431
Operating income	145,287	155,250	375,953	380,719
Other expense (income):				
Interest expense	73,045	69,182	146,318	141,850
Interest income	(276)	(970)	(1,265)	(1,789)
Allowance for funds used during construction	(5,229)	(3,424)	(9,910)	(9,112)

Gain on sale of other assets	(203)	(220)	(91,828)	(469)
Other	701	(323)	259	(563)
Income before income taxes	77,249	91,005	332,379	250,802
Income tax expense (benefit)	1,864	(263)	(8,778)	(31,900)
Net income	$ 75,385	$ 91,268	$ 341,157	$ 282,702
Net income per common share:				
Basic	$ 0.28	$ 0.35	$ 1.25	$ 1.07
Diluted	$ 0.28	$ 0.34	$ 1.25	$ 1.07
Average common shares outstanding:				
Basic	273,567	264,418	273,472	264,306
Diluted	273,953	264,818	273,869	264,840

Essential Utilities, Inc. and Subsidiaries
Condensed Consolidated Balance Sheets
(In thousands of dollars)
(Unaudited)

	June 30, 2024	December 31, 2023
Net property, plant and equipment	$ 12,519,129	$ 12,097,072
Current assets	362,733	491,979
Regulatory assets and other assets	4,370,254	4,252,408
	$ 17,252,116	$ 16,841,459
Total equity	$ 6,163,234	$ 5,896,183
Long-term debt, excluding current portion, net of debt issuance costs	7,010,887	6,826,085
Current portion of long-term debt and loans payable	165,054	227,538
Other current liabilities	464,096	570,389
Deferred credits and other liabilities	3,448,845	3,321,264
	$ 17,252,116	$ 16,841,459

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Source: Essential Utilities Inc.

Essential Utilities Reports Financial Results for Q3 2024

November 4, 2024

Earnings per share of $0.25 for Q3 2024
Company reinstates multi-year earnings guidance of 5-7%
PUC approval of Peoples Natural Gas rate case
Settlement reached for Aqua Pennsylvania rate case

BRYN MAWR, Pa.--(BUSINESS WIRE)--Nov. 4, 2024-- Essential Utilities Inc. (NYSE: WTRG) today reported results for the third quarter ended September 30, 2024. Essential's net income was $69.4 million or $0.25 per share for the third quarter of 2024. Essential also announces multi-year guidance, including earnings expectations, and infrastructure investment plans, and reaffirms the company's long-term emissions reduction and PFAS commitment.

"After temporarily suspending long-term guidance on earnings per share (EPS) in early 2024, the company is now prepared to reinitiate long-term EPS guidance. The guidance we are issuing today reflects the confidence of the board and management in executing our long-term operational and financial goals. We will continue to grow our water and wastewater customer base by offering solutions to the private and municipal markets. We will also continue to make significant improvements in our natural gas and water infrastructure by planning to invest nearly $8 billion over the next five years," said Essential Utilities Chairman and Chief Executive Officer Chris Franklin. "We are also pleased with the recent Pennsylvania Public Utility Commission (PUC) order for the Peoples Natural Gas rate case and the Aqua Pennsylvania rate case settlement which will be filed at the PUC for review and approval. These were two prominent initiatives for the company in 2024, which allow us to reinstate multi-year earnings guidance with a compounded annual EPS growth rate of 5-7% through 2027."

"Despite the valid and enforceable asset purchase agreement with DELCORA, which we fully expect to close in the future, today's earnings guidance does not include any benefit to EPS from this transaction," said Franklin.

Operating Results

Essential reported net income of $69.4 million and earnings per share of $0.25 for the third quarter of 2024, compared to net income of $80.1 million and earnings per share of $0.30 for the same period in 2023. Comparing this quarter's earnings to those of the third quarter of 2023, increased revenues from regulatory recoveries, increased water volume and regulated water segment customer growth, and lower expenses were offset by lower regulated natural gas volumes, higher depreciation and interest expense, and lower repair tax benefits.

Revenues for the quarter were $435.3 million compared to $411.3 million in the third quarter of 2023, an increase of about 6%. Rates and surcharges, increased water sales, an increase in the price of gas, and water customer growth offset the revenue decline from lower natural gas usage. Operations and maintenance expenses decreased to $144.4 million for the third quarter of 2024 compared to $147.0 million in the third quarter of 2023. This was primarily due to a decrease in bad debt expense and a decrease in expenses compared to the prior year for the sale of the West Virginia gas utility and energy plant assets.

Essential's regulated water segment reported revenues for the quarter of $334.5 million, an increase of approximately 8% compared to $310.6 million in the third quarter of 2023. Rates and surcharges and higher volume were the largest contributors to the increase in revenues for the period. Operations and maintenance expenses for Essential's regulated water segment decreased by approximately 2% to $96.4 million for the third quarter of 2024, compared to $98.7 million in the third quarter of 2023.

"Several weeks ago, Hurricane Helene had a direct impact on several of our systems in North Carolina. While our thoughts remain with our customers who are still recovering from the effects of the storm, we remain active on the ground and are proud of Aqua North Carolina's operational response to this unprecedented volume of rain and its aftermath," said Franklin. "In all, 90 of Aqua North Carolina's systems were impacted, but as of October 19, all of the systems were back in service."

Essential's regulated natural gas segment reported revenues for the quarter of $96.7 million, compared to $94.8 million in the third quarter of 2023. Operations and maintenance expenses for Essential's regulated natural gas segment decreased to $49.0 million for the third quarter of 2024 compared to $50.0 million in the third quarter of 2023.

As of September 30, 2024, Essential reported year-to-date net income of $410.6 million, or $1.50 per share, compared to $362.8 million, or $1.37 per share through the same period of 2023. This represents approximately a 9% increase in the first nine months of 2024 earnings per share compared to the first nine months of 2023. This includes the gain on sale in the first quarter from the energy plants sale and the impact of weather in both 2023 and 2024.

For the first nine months of 2024, the company reported revenues of $1,481.7 million, a decrease of about 6%, due mainly to the reduced cost of purchased gas, compared to $1,574.4 million in the third quarter of 2023. Operations and maintenance expenses in the first nine months of 2024 were $423.8 million compared to $418.5 million in 2023, an increase of only about 1%, reflecting management's long-held commitment to minimizing expense increases.

Dividend

On October 30, 2024, Essential's board of directors declared a quarterly cash dividend of $0.3255 per share of common stock. This dividend will be payable on December 2, 2024, to shareholders of record on November 12, 2024. The company has paid a consecutive quarterly cash dividend for 79

years.

Financing

Essential issued $500 million in three-year notes in the third quarter. This removed not only the interest rate risk for the rest of the year but also reduced the company's short-term borrowing costs.

Rate Activity

Peoples Natural Gas received PUC approval of its settlement agreement in the rate case filed in December 2023, resulting in an annualized $93 million increase in revenue. Notably, the rate order from the PUC included a weather normalization mechanism that will provide predictability for Peoples Natural Gas customers. In addition, the weather normalization mechanism will help alleviate significant volatility related to abnormal weather impacts on financial results going forward. In a highly unusual action, one of the non-signatory parties to the settlement agreement has appealed the PUC's (5-0 approval) order to the Commonwealth Court and has asked for a remand to the PUC. Rates including the weather normalization mechanism went into effect in September 2024, and the company does not expect accounting implications related to this appeal process.

Aqua Pennsylvania reached a settlement with the signatory parties on all matters with the exception of one issue related to the Company's East Whiteland acquisition. The settlement agreement will be filed on November 7th and will be reviewed by the assigned Administrative Law Judges and the PUC. Aqua Pennsylvania's rate case was filed in May of 2024 and we anticipate a final order in February 2025.

Additionally, thus far in 2024, the company's regulated water segment received rate awards or infrastructure surcharges designed to increase annual revenues in Illinois, New Jersey, Ohio, North Carolina, Texas, Virginia, and Pennsylvania by $51 million, and its regulated natural gas segment received infrastructure surcharges in Kentucky and Pennsylvania by $21.8 million.

The company currently has base rate cases or infrastructure surcharges pending in Illinois, Ohio, and Pennsylvania for its regulated water segment, which combined would add an estimated $149.2 million in incremental annual revenues. For the regulated gas segment, Kentucky has infrastructure surcharges pending, which would add an estimated $0.5 million in incremental annual revenues.

Capital Expenditures

Essential invested approximately $932.5 million in the first nine months of the year to improve its regulated water and natural gas infrastructure systems and to enhance customer service across its operations. The company continues to be a leader in the country at replacing miles of aged underground utility pipe and is committed to maintaining elevated levels of infrastructure investment. The company is on track to invest between $1.3 to $1.4 billion in needed infrastructure investments in 2024. From 2025 through 2029, the company plans to invest approximately $8.0 billion to improve water and natural gas systems and better serve customers through improved information technology. Essential's investments include addressing PFAS with at least $450.0 million in capital projects, replacing and expanding its water and wastewater utility infrastructure, and replacing and upgrading its natural gas utility infrastructure, with the latter leading to significant reductions in methane emissions that occur in aged gas pipes. The company is a leader in remediating PFAS and will comply with the finalized EPA rule. The capital investments made to rehabilitate and expand the infrastructure of the communities Essential serves are critical to its mission of safely and reliably delivering Earth's most essential resources.

Water Utility Growth by Acquisition

Essential's continued growth by acquisition allows the company to provide safe and reliable water and wastewater service to a larger customer base than it could from organic customer growth alone. Since 2015, Essential collectively has acquired over $500.0 million in rate base and more than 129,000 new customers or equivalent dwelling units to the company's footprint.

The company has seven signed purchase agreements for additional wastewater systems in Pennsylvania, Texas, and Ohio that are pending closing and are expected to serve over 213,000 equivalent retail customers or equivalent dwelling units and total nearly $360 million in purchase price. This includes the recently announced agreement with Integra Water LLC to acquire the wastewater system in Los Milagros, Texas. This system is expected to add approximately 1,100 customers and totals $4.4 million in purchase price. This also includes the agreement with the Village of Midvale to acquire the water system in Midvale, Ohio. This system is expected to add approximately 900 customers and totals $3.0 million in purchase price. Excluding the company's $276.5 million agreement to acquire the Delaware County Regional Water Quality Control Authority (DELCORA), the company has approximately $85.8 million of signed purchase agreements in the regulatory approval process.

The pipeline of potential water and wastewater municipal acquisitions the company is actively pursuing represents approximately 400,000 total customers.

Multi-Year Financial and Growth Guidance

The company is pleased to re-initiate long-term earnings guidance. The company's latest expectations are the following:

- In 2025, net income per diluted common share will be between $2.07 to $2.11.
- The company plans to grow long-term earnings per share at a compounded annual growth rate of 5 to 7% for the three-year period through 2027.
- In 2025, regulated infrastructure investments will be approximately $1.4 to $1.5 billion.
- Through 2029, we plan to make regulated infrastructure investments of approximately $7.8 billion.
- Through 2029, the regulated water segment rate base will grow at a compounded annual growth rate of approximately 6%; this only includes acquisitions scheduled to close in 2025 and excludes DELCORA.
- Through 2029, the regulated natural gas segment rate base will grow at a compounded annual growth rate of approximately 11%.
- Through 2029, the combined regulated utility rate base will grow at a compounded annual growth rate of over 8%.
- The regulated water customer base (or equivalent dwelling units) of the business will grow at an average annual growth rate of between 2 and 3% from acquisitions and organic customer growth over the long term.

- The regulated natural gas customer base of the business will be stable for 2025.
- Through 2027, the company expects to raise equity via its multi-year ATM program. Between 2024 and 2025, the company will raise a total of approximately $350 million in equity.
- Reduction of Scope 1 and Scope 2 greenhouse gas emissions by 60% by 2035 from the company's 2019 baseline.
- Multiyear plan to ensure that finished water does not exceed the federal maximum contaminant level of the six EPA-regulated PFAS chemicals.

Essential reaffirms its commitment to substantially reduce Scope 1 and 2 greenhouse gas emissions by 2035. The company plans to achieve these reductions through extensive gas pipeline replacement, the purchase of renewable energy, accelerated methane leak detection and repair, and various other planned initiatives. Essential continues to be an industry leader regarding water quality with its commitment to test and treat for six regulated PFAS chemicals across all states served by its regulated water segment. The company reaffirms its commitment to providing finished water that will meet the EPA timelines and standards.

2024 Guidance

Essential re-affirms the previously announced 2024 guidance:

- In February, and re-affirmed in August, Essential provided guidance for 2024 net income per diluted common share to be $1.96 to $2.00. On a GAAP basis, the expectation is to exceed this 2024 guidance as a result of the gain on sale of the energy plant assets, despite the impact of warmer-than-normal weather that resulted in lower regulated natural gas operating revenues year-to-date.
- In 2024, regulated infrastructure investments will be approximately $1.3 to $1.4 billion.

Guidance Assumptions

Essential Utilities does not guarantee future results of any kind. Guidance is subject to risks and uncertainties, including, without limitation, those factors outlined in the "Forward Looking Statements" of this release and the "Risk Factors" section of the company's annual and quarterly reports filed with the Securities and Exchange Commission. The earnings per share, infrastructure investment, and rate base guidance include the signed municipal water and wastewater acquisitions for which the company has entered into signed purchase agreements as of the date the guidance was announced but do not include DELCORA or other potential municipal acquisitions from the company's list of acquisition opportunities that currently represents over 400,000 customer equivalents. While the company remains confident in its ability to close DELCORA, for guidance purposes, DELCORA has been removed from all guidance metrics.

The average annual regulated water segment growth guidance reflects the company's proven acquisition track record of adding nearly 129,000 customers or equivalent dwelling units and over $500 million in rate base since 2015, its current backlog of approximately $362.3 million of signed pending acquisitions with over 213,000 equivalent customers, and the current acquisition landscape.

The company's guidance includes the expectation that the company will continue to issue equity and debt on an as-needed basis to support acquisitions and capital investment plans.

Third Quarter 2024 Earnings Call Information

Date: November 5, 2024
Time: 11 a.m. EST (please dial in by 10:45 a.m.)
Webcast and slide presentation link: https://www.essential.co/events-and-presentations/events-calendar
Replay Dial-in #: (800) 770-2030 (U.S.)
Pass code: 9261648#

The company's conference call with financial analysts will take place on Tuesday, November 5, 2024, at 11 a.m. Eastern Standard Time. The call and presentation will be webcast live so interested parties may listen over the internet by logging on to Essential.co and following the link for Investors. The conference call will be archived in the Investor Relations section of the company's website following the call. Additionally, the call will be recorded and made available for replay at 2 p.m. on November 5, 2024, for seven days following the call. To access the audio replay in the U.S. dial (800) 770-2030 toll-free or (609) 800-9909 (pass code 9261648 followed by the # key).

About Essential

Essential Utilities, Inc. (NYSE: WTRG) delivers safe, clean, reliable services that improve quality of life for individuals, families, and entire communities. With a focus on water, wastewater, and natural gas, Essential is committed to sustainable growth, operational excellence, a superior customer experience, and premier employer status. We are advocates for the communities we serve and are dedicated stewards of natural lands, protecting more than 7,600 acres of forests and other habitats throughout our footprint.

Operating as the Aqua and Peoples brands, Essential serves approximately 5.5 million people across nine states. Essential is one of the most significant publicly traded water, wastewater service, and natural gas providers in the U.S. Learn more at www.essential.co.

Forward-Looking Statements

This release contains forward-looking statements within the meaning of the Private Securities Litigation Reform Act of 1995, which generally include words such as "believes," "expects," "intends," "anticipates," "estimates," and similar expressions. The Company can give no assurance that any actual or future results or events discussed in these statements will be achieved. Any forward-looking statements represent its views only as of today and should not be relied upon as representing its views as of any subsequent date. Readers are cautioned that such forward-looking statements are subject to a variety of risks and uncertainties that could cause the company's actual results to differ materially from the statements contained in this release. Such forward-looking statements include, among others: the company's belief that it will comply with the finalized EPA PFAS rules, the guidance range of net income per diluted common share; the anticipated amount of capital investment in 2025 through 2029; the rate base growth of

company through 2029; the reduction in volatility related to abnormal weather impacts on financial results from the Peoples Natural Gas segment; the reduction of Scope 1 and Scope 2 greenhouse gas emissions by 60% by 2035 from the company's 2019 baseline; the rate base growth from its organic capital investment program through 2028; its plan to raise approximately $350 million in equity through the At-The-Market equity program between 2024 and 2025; the Company's water utility customer base growth at an average annual long term growth rate of between 2-3% for acquisitions and organic customer growth; the Company's water utility compounded growth rate of 6%; and, the Company's gas utility compounded growth rate of 11%. There are important factors that could cause actual results to differ materially from those expressed or implied by such forward-looking statements including: changes in the EPAs regulations; changes in the United States' governments, including the Office of President, and the resultant changes in policy; disruptions in the global economy; potential disruptions in the supply chain for raw and finished materials; the continuation of the company's growth-through-acquisition program; general economic business conditions; the company's ability to raise additional equity, including on an as needed basis; housing and customer growth trends; unfavorable weather conditions; the success of certain cost-containment initiatives; changes in regulations or regulatory treatment; the company's ability to successfully close municipally owned systems presently under agreement and successfully complete other acquisitions and dispositions; and other factors discussed in our Annual Report on Form 10-K and our Quarterly Reports on Form 10-Q, which are filed with the Securities and Exchange Commission. For more information regarding risks and uncertainties associated with Essential's business, please refer to Essential's annual, quarterly, and other SEC filings. Essential is not under any obligation - and expressly disclaims any such obligation - to update or alter its forward-looking statements whether as a result of new information, future events, or otherwise.

WTRGF

Essential Utilities, Inc. and Subsidiaries
Selected Operating Data
(In thousands, except per share amounts)
(Unaudited)

	Quarter Ended September 30,		Nine Months Ended September 30,	
	2024	2023	2024	2023
Operating revenues	$ 435,255	$ 411,255	$ 1,481,730	$ 1,574,405
Operations and maintenance expense	$ 144,368	$ 147,018	$ 423,780	$ 418,520
Net income	$ 69,402	$ 80,076	$ 410,559	$ 362,778
Basic net income per common share	$ 0.25	$ 0.30	$ 1.50	$ 1.37
Diluted net income per common share	$ 0.25	$ 0.30	$ 1.50	$ 1.37
Basic average common shares outstanding	274,021	266,767	273,656	265,135
Diluted average common shares outstanding	274,543	267,176	274,127	265,688

Essential Utilities, Inc. and Subsidiaries
Consolidated Statement of Operations
(In thousands, except per share amounts)
(Unaudited)

	Quarter Ended September 30,		Nine Months Ended September 30,	
	2024	2023	2024	2023
Operating revenues	$ 435,255	$ 411,255	$ 1,481,730	$ 1,574,405
Cost & expenses:				
Operations and maintenance	144,368	147,018	423,780	418,520

Purchased gas	19,095	16,590	182,498	314,838
Depreciation	91,448	84,348	269,742	252,208
Amortization	1,153	1,687	3,309	3,282
Taxes other than income taxes	24,102	24,207	71,359	67,433
Total	280,166	273,850	950,688	1,056,281
Operating income	155,089	137,405	531,042	518,124
Other expense (income):				
Interest expense	76,846	68,590	223,164	210,440
Interest income	(1,394)	(942)	(2,659)	(2,731)
Allowance for funds used during construction	(5,593)	(5,455)	(15,503)	(14,567)
Loss (gain) on sale of other assets	(239)	285	(92,067)	(184)
Other, net	227	(1,438)	486	(2,001)
Income before income taxes	85,242	76,365	417,621	327,167
Provision for income taxes (benefit)	15,840	(3,711)	7,062	(35,611)
Net income	$ 69,402	$ 80,076	$ 410,559	$ 362,778
Net income per common share:				
Basic	$ 0.25	$ 0.30	$ 1.50	$ 1.37
Diluted	$ 0.25	$ 0.30	$ 1.50	$ 1.37
Average common shares outstanding:				
Basic	274,021	266,767	273,656	265,135
Diluted	274,543	267,176	274,127	265,688

Essential Utilities, Inc. and Subsidiaries
Condensed Consolidated Balance Sheets
(In thousands of dollars)
(Unaudited)

	September 30, 2024	December 31, 2023
Net property, plant and equipment	$ 12,815,862	$ 12,097,072
Current assets	373,933	491,979

Regulatory assets and other assets	4,374,831	4,252,408
	$ 17,564,626	$ 16,841,459

Total equity	$ 6,180,934	$ 5,896,183
Long-term debt, excluding current portion, net of debt issuance costs	7,230,168	6,826,085
Current portion of long-term debt and loans payable	172,235	227,538
Other current liabilities	510,908	570,389
Deferred credits and other liabilities	3,470,381	3,321,264
	$ 17,564,626	$ 16,841,459

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Source: Essential Utilities Inc.

Company: Delta Natural Gas Company, Inc.

Question Number: PSC-FR-Tab 49

Witness: Wernert, Jeff

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)(s)

The summary of the latest depreciation study with schedules itemized by major plant accounts, except that telecommunications utilities that have adopted the Commission’s average depreciation rates shall provide a schedule that identifies the current and base period depreciation rates used by major plant accounts. If the information has been filed in another Commission case, a reference to that case's number shall be sufficient.

Response:

A new depreciation study is included in the testimony and exhibits of Jeffrey W. Wernert, Jr.

Company: Delta Natural Gas Company, Inc.

Question Number: PSC-FR-Tab 50

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)(t)

A list of all commercially available or in-house developed computer software, programs, and models used in the development of the schedules and work papers associated with the filing of the utility's application. This list shall include each software, program, or model; what the software, program, or model was used for; the supplier of each software, program or model; a brief description of the software, program, or model; the specifications for the computer hardware and the operating system required to run program.

Response:

See attached.

Supplier	***SAP***	***SAP***	***PowerPlan***
Software/Program/Model	*SAP S/4 HANA*	*SAP Business Warehouse (BW) and associated tools*	*PowerPlan*
Description and Use in Application	*Enterprise financial management (general accounting, financial reporting, fixed assets, A/P), human resource management, supply chain mangement, asset management, billing, A/R*	*Data Warehousing and Enterprise Reporting & Analytics*	*Fixed asset accounting, tax provision & deferrals, etc.*
Hardware Specifications	*Intel Xeon Gold 3.5 GHz processors*	*Intel Xeon Gold 3.5 GHz processors*	*Intel Xeon Gold 2.3 GHz processors*
Operating System Specification	*Application server: Windows Server 2019* Database Server: Redhat Linux 7.7	*Application server: Windows Server 2022* Database Server: Redhat Linux 7.7	*Application server: Windows Server 2019* Database Server: Redhat Linux 8

Supplier	***Adobe Acrobat***	***Microsoft***	***Microsoft***
Software/Program/Model	Adobe Acrobat Reader DC 2020/012	Excel - Microsoft Office 365	Word - Microsoft Office 365
Description and Use in Application	Preserve and secure the layout of documents created in other applications	Microsoft Excel was used for data anaylsis in the development of the load forecast and to prepare various analysis	Microsoft Word was used to prepare testimony and other miscellaneous schedules. Microsoft Word is an electronic word processing application.
Hardware Specifications	Intel 2 GHz processor or greater	Intel 2 GHz processor or greater	Intel 2 GHz processor or greater
Operating System Specification	Windows 10	Windows 10	Windows 10

Supplier	***Prime Group SPR Model***
Software/Program/Model	Proprietary Software
Description and Use in Application	Perform Simulated Property Records (SPR) analysis for depreciation study
Hardware Specifications	Intel 3.4 GHz processor; Intel Core i7-6800K CPU (6 Cores) (6 Cores)
Operating System Specification	Window 10 Pro; software complied with MS Visual Studio 2019

Company: Delta Natural Gas Company, Inc.

Question Number: PSC-FR-Tab 51

Witness: Packer, Jr., William

Witness: Odusanya, Abdul-Azeez

Witness: Brown, John B.

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)(u)

If the utility had any amounts charged or allocated to it by an affiliate or general or home office or paid any monies to an affiliate or general or home office during the base period or during the previous three (3) calendar years, the utility shall file:

1. A detailed description of method of calculation and amounts allocated or charged to utility by affiliate or general or home office for each allocation or payment;

2. The method and amounts allocated during base period and method and estimated amounts to be allocated during forecasted test period;

3. An explanation of how the allocator for both base period and forecasted test period was determined;

4. All facts relied upon, including other regulatory approval, to demonstrate that each amount charged, allocated or paid during the base period is reasonable.

Response:

1) A detailed description of method of calculation and amounts allocated or charged to utility by affiliate or general or home office for each allocation or payment:

Delta both provides and receives affiliate services. Delta’s affiliate activities are governed by its Cost Allocation Manual and Utility Services Agreement. In compliance with KRS 278.2205(6), Delta's most recent Cost Allocation Manual is attached. Delta reviewed the Cost Allocation

Manual in conjunction with preparing its 2023 Annual Report Relating to a Non-Regulated Activity of an Affected Utility or its Affiliate filed March 27, 2024. Delta's Utility Services Agreement was approved by the Commission in Case No. 2018-00379.

Delta receives affiliate services from its parent company, PNG Companies LLC ("PNG"). In 2020, Aqua America, Inc. acquired PNG and its subsidiaries, including Delta. Aqua subsequently changed its name to Essential Utilities Inc. ("Essential"). As part of the Essential family of utilities, Delta has access to and is the beneficiary of a number of affiliate services, which include administrative, management, and other services. Costs from Essential are first allocated to PNG and then to Delta, in accordance with the Utility Services Agreement.

Costs incurred in rendering services to Delta that are identified as exclusively benefiting Delta are charged directly to Delta. Costs incurred in rendering services to Delta and other companies are allocated among the group of companies receiving the service rendered by activity, project, program, work order, or another appropriate basis. Costs are often allocated using the number of customers or employees.

Attached is a document that identifies, for each service performed in the preceding three years, the base period, and forecasted test year, the amount of the service and the specific allocation method utilized. The attachment shows services (1) allocated to Delta from PNG and the allocation method, and (2) allocated to Delta's affiliates from Delta and the allocation method. For each of these services, the attachment also shows the estimated amounts to be allocated during the remainder of the base period and forecasted test period.

2) The method and amounts allocated during base period and method and estimated amounts to be allocated during forecasted test period:

See the response to subsection (1), including the two attachments containing the (1) Cost Allocation Manual and a (2) detailed breakdown of the services allocated to Delta from PNG and the allocation method and allocated to Delta's affiliates from Delta and the allocation method.

3) An explanation of how the allocator for both base period and forecasted test period was determined:

Delta determined the allocators for the base and forecast period by analyzing previously incurred affiliate costs and estimating the affiliate costs for the remainder of the base period and forecasted test period based on the same prudent allocation methods utilized in the preceding years, which are based upon the Cost Allocation Manual and Utility Services Agreement that was approved by the Commission in Case No. 2018-00379.

4) All facts relied upon, including other regulatory approval, to demonstrate that each amount charged, allocated or paid during the base period is reasonable:

The amounts charged, allocated, or paid during the base period are reasonable because the allocations are based on objective criteria and appropriately reflect cost-causation relationships. Moreover, the charges and allocations are based on Delta's Cost Allocation Manual and Utility Services Agreement that was approved by the Commission in Case No. 2018-00379.

Delta regularly reviews the allocations and charges to ensure that they have been made in accordance with appropriate allocation methodologies and reflect appropriate cost-causation relationships. Additionally, as another point of control, Delta performs a monthly review of actual results against the budget and prior year. If allocations were out of line, Kentucky management would review and question the allocation. As described further in Mr. Packer's and Mr. Odusanya's testimonies, Delta has the opportunity to challenge and question affiliate expenses and PNG and Essential expects that Delta's management will do so. This helps ensure that the amounts charged, allocated, or paid are reasonable.

Delta Natural Gas Company, Inc.
Cost Allocation Manual
KRS 278.2205

(2) (a) A list of regulated and nonregulated divisions within the utility

Delta Natural Gas Company, Inc. ("Delta" or "the Company") is a regulated utility and has no divisions.

(2) (b) A list of all regulated and nonregulated affiliates of the utility to which the utility provides services or products and where the affiliates provide nonregulated activities as defined in KRS 278.010(21)

Delta and its affiliates Peoples Gas KY LLC, Delta Resources, LLC, Delgasco, LLC, and Enpro, LLC, are wholly-owned by PNG Companies LLC and indirectly owned by Essential Utilities, Inc. and meet the definition in KRS 278.010(21)

(2) (c) A list of services and products provided by the utility, an identification of each as regulated or nonregulated, and the cost allocation method generally applicable to each category

Services and Products	Activity Type	Cost Allocation Method
Natural gas distribution	Regulated	Not allocated
Natural gas transportation	Regulated	Not allocated
Farm tap service	Regulated	Not allocated
Natural gas liquids	Non-regulated	Fully distributed cost allocation methodology consistent with Delta's cost of service study.

(2) (d) A list of incidental, nonregulated activities that are subject to the provisions of KRS 278.2203(4)

Merchandise sales, labor service and other revenue.

(2) (e) A description of the nature of transactions between the utility and the affiliates

Delta provides natural gas transportation to its affiliates Delta Resources, LLC, Delgasco, LLC and Enpro, LLC. Delta wholly owns Peoples Gas KY LLC.

PNG Companies LLC provides administrative, management and other services to Delta.

Essential Utilities, Inc. provides administrative, management and other services to Delta, which are allocated to Delta through PNG Companies LLC.

(2) (f) For each USoA account and subaccount, a report that identifies whether the account contains costs attributable to regulated operations and nonregulated operations. The report shall also identify whether the costs are joint costs that cannot be directly identified. A description of the methodology used to apportion each of these costs shall be included and the allocation methodology shall be consistent with the provisions of KRS 278.2203.

See Appendix I (attached) for Delta's chart of accounts. The chart of account structure is based on USoA guidelines. The utility incurs certain costs which are shared with the non-regulated affiliates such as labor, administrative costs, storage, natural gas liquids processing and interest. Such joint costs are allocated to the nonregulated affiliates using a fully distributed cost allocation methodology and recorded in account 9923000 – Admin & General – Outside Services Employed.

Updated: March 23, 2022 and submitted for KPSC approval.

Delta Natural Gas Company, Inc. **Appendix I**
Cost Allocation Manual
KRS 278.2205

G/L Account	Description	
9403000	Depreciation Expense - Utility Plant	Joint
9404000	Amortization Expense - Utility Plant	Joint
9404200	Amort & Depl of UG Storage Land & Land Rights	Regulated
9408100	Taxes Other than Income Taxes - Utility Operating	Joint
9409100	Income Taxes - Utility Operating Income	Regulated
9410100	Provision for Deferred Income Taxes - Utility Op I	Regulated
9415000	Revenues from Merchandising,Jobbing & Contract Work	Non-Regulated
9416000	Costs & Expenses of Merchandising, Jobbing & Contr	Non-Regulated
9419000	Interest & Dividend Income	Non-Regulated
9421000	Miscellaneous Nonoperating Income	Non-Regulated
9421200	Loss on Disposition of Property	Non-Regulated
9426100	Other Income Deductions - Donations	Non-Regulated
9426300	Other Income Deductions - Penalties	Non-Regulated
9426400	Other Income Deductions - Civic/Political Activity	Non-Regulated
9428000	Amortization of Debt Discount & Exp	Regulated
9430000	Interest on Debt to Associated Companies	Non-Regulated
9431000	Other Interest Expense	Joint
9480000	Residential Sales	Regulated
9481000	Commercial and Indistrial Sales	Regulated
9488000	Miscellaneous Service Revenues	Regulated
9489300	Revs from Transp of Gas of Others thru Distri Fac	Regulated
9496000	Provision for Rate Refunds	Regulated
9753000	Nat Gas Prod/Gath Op - Field Lines Expenses	Regulated
9754000	Nat Gas Prod/Gath Op - Field Compressor Sta Exps	Regulated
9764000	Nat Gas Prod/Gath Maint - Field Lines	Regulated
9765000	Nat Gas Prod/Gath Maint - Fld Compres Sta Equip	Regulated
9803000	Oth Gas Supply Op - Nat Gas Transm Line Pur	Regulated
9805100	Oth Gas Supply Op - Pur Gas Cost Adjustments	Regulated
9813000	Oth Gas Supply Op - Other Gas Suppl	Regulated
9816000	UG Storage Op - Well Expenses	Regulated
9818000	UG Storage Op - Compressor Station Expenses	Regulated
9821000	UG Storage Op - Purification Expenses	Regulated
9823000	UG Storage Op - Gas Losses	Regulated
9824000	UG Storage Op - Other Expenses	Regulated
9825000	UG Storage Op - Storage Well Royalties	Regulated
9831000	UG Storage Maint - Structures/Improvements	Regulated
9832000	UG Storage Maint - Reservoirs and Wells	Regulated
9834000	UG Storage Maint - Compressor Station Equipment	Regulated
9837000	UG Storage Maint - Other Equipment	Regulated
9851000	Gas Transmission Op - Sys Control & Load Dispatch	Regulated
9856000	Gas Transmission Op - Mains Expenses	Regulated
9863000	Gas Transmission Maint - Mains	Regulated

9870000	Gas Distribution Op - Supervision and Engineering	Regulated
9872000	Gas Distribution Op - Compr Sta Labor & Expense	Regulated
9874000	Gas Distribution Op - Mains and Services Exps	Regulated
9880000	Gas Distribution Op - Other Expenses	Joint
9885000	Gas Distribution Maint - Supervision & Engineering	Regulated
9887000	Gas Distribution Maint - Mains	Regulated
9892000	Gas Distribution Maint - Services	Regulated
9893000	Gas Distribution Maint - Meters/House Regulators	Regulated
9894000	Gas Distribution Maint - Other Equipment	Regulated
9903000	Customer Accounts - Customer Records & Collections	Regulated
9904000	Customer Accounts - Uncollectible Accounts	Regulated
9920000	Admin & General - Salaries	Joint
9921000	Admin & General - Office Supplies & Expenses	Joint
9922000	Admin & General - Admin Exp Transferred - Credit	Joint
9923000	Admin & General - Outside Services Employed	Joint
9924000	Admin & General - Property Insurance	Joint
9925000	Admin & General - Injuries & Damages	Joint
9926000	Admin & General - Employee Benefits	Joint
9928000	Admin & General - Regulatory Commission Expenses	Joint
9930100	Admin & General - General Advertising Expenses	Joint
9930200	Admin & General - Miscellaneous Expenses	Joint
9931000	Admin & General - Rents	Joint
9932000	Admin & General Maint -Other General Plant -Gas	Joint
9999010	Balance Sheet Offset - FERC	Joint
9999020	Profit & Loss Offset - FERC	Joint
9432000	Allowance Borrowed Funds Used During Construction	Regulated
9487000	Forfeited Discounts	Regulated
9490000	Sales of Products Extracted from Natural Gas	Non-Regulated
9858000	Gas Transmission Op - Transm/Compres Gas by Others	Regulated
9875000	Gas Distribution Op - Meas/Reg Sta Exps-General	Regulated
9878000	Gas Distribution Op - Meter/House Reg Exps	Regulated
9879000	Gas Distribution Op - Customer Installations Exps	Regulated
9886000	Gas Distribution Maint - Structures/Improvements	Regulated
9889000	Gas Distribution Maint - Meas/Reg Sta Equip-Genl	Regulated
9902000	Customer Accounts - Meter Reading Expenses	Regulated
9907000	Customer Service/Info - Supervision	Regulated
9909000	Customer Service/Info - Info & Instructional Adver	Regulated
9912000	Sales Expense - Demonstrating & Selling	Regulated
9999030	Receivable Offset - FERC	Regulated
9999040	Payable Offset - FERC	Regulated

Witness: William Packer / John B. Brown/ Abdul-Azeez Odusanya

Service	Allocation Method	2021	2022	2023	Base Period	FPFTY
Accounting	Accounts Payable documents processed	$ 12,609	$ 14,895	$ 31,881	$ 33,496	$ 33,278
Accounting	Fixed Assets added, retired or transferred	12,753	20,042	22,130	20,616	19,406
Accounting	O&M less purchased gas expense	199,770	236,216	233,594	209,653	239,705
Auditing	O&M less purchased gas expense; capex	28,926	31,549	35,457	27,086	35,311
Budgets and Financial Strategy	O&M less purchased gas expense; capex	152,500	187,032	206,354	180,452	227,867
Business Operations	Office square footage	6,999	3,183	2,415	1,547	1,456
Business Operations	Vehicles	23,940	42,615	76,704	51,030	64,362
Community Relations	Customers	23,304	36,568	67,268	61,846	73,400
Customer Services	Customers	91,850	41,865	194,612	312,343	310,278
Customer Services	Customers - Residential	36,321	54,663	40,440	40,107	42,092
Executive	O&M less purchased gas expense; capex	255,924	268,360	344,529	241,600	268,069
Gas Supply	System throughput (Sales & Transp)	1,155	1,336	1,416	1,021	962
Human Resources	Employees	214,668	312,722	359,125	418,940	536,988
Information Technology - Applications	Customers and Users (50/50)	259,076	242,421	381,847	588,500	698,254
Information Technology - Help Desk	Employees	11,365	21,113	58,893	120,979	156,853
Information Technology - Project Charges	Customers and Users (50/50)	-	-	-	-	-
Land Management	Capital Budget - Non Gen & IT	150	-	64	101	95
Legal	O&M less purchased gas expense; capex	67,805	76,801	87,641	84,337	107,766
Operations	Capital Budget - Non Gen & IT	595	67	554	751	707
Operations	Customers	11,215	11,128	9,596	7,206	6,783
Rates and Regulatory Affairs	Direct Charging	15,260	-	-	-	-
Rates and Regulatory Affairs	Regulated Revenue	26,327	60,794	98,697	102,103	101,892
Safety and Training	Field Union Employees	33,220	61,024	64,867	73,690	93,058
Sales and Marketing	Sales and delivery volumes	482	516	580	395	372
Sales and Marketing	Time Study	662	721	791	580	546
Supply Chain	$ value of PO purchases	7,324	4,811	443	3,140	3,447
Tax Accounting and Compliance	Income and deductions per tax return	63,755	47,192	34,562	33,305	43,684
Treasury and Cash Management	O&M less purchased gas expense; capex	8,988	3,965	11,784	97,950	127,182
Total		**$ 1,566,943**	**$ 1,781,597**	**$ 2,366,241**	**$ 2,712,774**	**$ 3,193,815**

Variable Cost of Gas Storage	Allocation Method	2021	2022	2023	Base Period	FPFTY
Inter-Company Operating Expenses-Delgasco	Percentage of MCF Stored	$ (165,365)	$ (265,034)	$ (280,556)	$ (292,046)	$ (284,200)
Inter-Company Operating Expenses-ENPRO	Percentage of MCF Stored	(57,792)	(65,169)	(69,662)	(76,554)	(79,170)
Total		**$ (223,157)**	**$ (330,203)**	**$ (350,218)**	**$ (368,599)**	**$ (363,370)**

Company: Delta Natural Gas Company, Inc.

Question Number: PSC-FR-Tab 52

Witness: Feltner, Larry

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)(v)

If the utility provides gas, electric, sewage or water utility service and has annual gross revenues greater than $5,000,000 in the division for which a rate adjustment is sought, a cost of service study based on a methodology generally accepted within the industry and based on current and reliable data from a single time period.

Response:

Please refer to the testimony and exhibits of Larry Feltner.

Company: Delta Natural Gas Company, Inc.

Question Number: PSC-FR-Tab 53

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

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)(w)

Incumbent local exchange carriers with fewer than 50,000 access lines shall not be required to file cost of service studies, except as specifically directed by the Commission. Local exchange carriers with more than 50,000 access lines shall file:

1. A jurisdictional separations study consistent with 47 C.F.R. Part 36; and

2. Service specific cost studies to support the pricing of all services that generate annual revenue greater than $1,000,000 except local exchange access:

a. Based on current and reliable data from a single time period; and

b. Using generally recognized fully allocated,

embedded, or incremental cost principles.

Response:

Not applicable.

Company: Delta Natural Gas Company, Inc.

Question Number: PSC-FR-Tab 54

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(8)(a)

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

Response:

See attached.

Delta Natural Gas Company, Inc.
Overall Financial Summary
Forecasted Test Period 12 ME 6/30/26
Base Period 12 ME 2/28/25

Tab 54 - Schedule A
Page 1 of 1
Witness: Abdul-Azeez Odusanya

Line Number		Base Amount 12ME 2/28/25 (6 Mths Actual + 6 Mths Budget)	Forecasted Amount 12ME 6/30/26
1	Cost of gas	15,392,331	16,227,683
2	Operations & maintenance expense	18,063,724	20,136,170
3	Depreciation expense	10,788,806	13,171,785
4	Taxes other than income taxes	3,644,405	3,344,780
5	Return	13,094,983	14,279,307
6	Income tax liability	1,276,000	2,481,058
7	Total revenue requirements	62,260,249	69,640,783
8	Revenues at present rates	(56,525,026)	(57,360,378)
9	Revenue deficiency	5,735,223	12,280,405
10	Amount to be Recovered through PRP		1,370,892
11	Revenue deficiency base rates		10,909,513
12	Percent increase		19.02%

Company: Delta Natural Gas Company, Inc.

Question Number: PSC-FR-Tab 55

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(8)(b)

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

Response:

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

Delta Natural Gas Company, Inc.
Case No. 2024-00346

CONFIDENTIAL INFORMATION REDACTED

Delta Natural Gas Co., Inc.
Rate Base

Jurisdictional Rate Base Summary
(Forecasted Test Period 12ME 6/30/26; Base Period 12ME 2/28/25)

Tab 55
Part 1

		Tab 55 Reference	Base	Pro Forma
Total Utility Plant In Service per books		Parts 2 & 3	351,967,048	375,011,638
Add:	Materials & Supplies (13 mo avg)	Part 4	1,284,044	1,284,044
	Prepayments (13 mo avg)	Part 4	340,448	340,448
	AP in Prepaid and CWIP (13 mo avg)	Part 4	(461,716)	(461,716)
	Gas in Storage (13 mo avg)	Part 4	2,266,771	2,266,771
	Unamortized Debt Exp per books	Part 5	1,471,349	1,827,182
	Cash Working Capital Allowance (Lead / Lag)	Part 6	1,399,833	1,399,833
	Subtotal		6,300,729	6,656,563
Deduct:	Accumulated Depreciation	Parts 2 & 3 & 7 - 10	(151,930,403)	(160,530,035)
	Customer Adv for Construction	Part 11	(1,152,733)	(1,152,733)
	Accum Deferred Income Taxes	Parts 2, 3, 12 - 14	(39,590,748)	(39,415,057)
	Subtotal		(192,673,883)	(201,097,824)
Rate Base			165,593,894	180,570,376

CONFIDENTIAL INFORMATION REDACTED

Tab 55
Part 2

Delta Natural Gas Company, Inc.
Case No. 2024-00346
Jurisdictional Rate Base Summary
(Forecasted Test Period 12ME 6/30/26; Base Period 12ME 2/28/25)

Mark #	Preparer	Description		Total 7/1/24 - 6/30/25 Budget		Jul 24 Budget	Aug 24 Budget	Sep 24 Budget	Oct 24 Budget	Nov 24 Budget	Dec 24 Budget	Jan 25 Budget	Feb 25 Budget	Mar 25 Budget	Apr 25 Budget	May 25 Budget	Jun 25 Budget	Total 7/1/24 - 6/30/25 Budget	Check
3950		Laboratory Equipment		$ 15,000		$ -	$ -	$ 2,500	$ -	$ -	$ 2,500	$ -	$ -	$ -	$ -	$ 10,000	$ -	$ 15,000	$ -
3030		Misc Intangible Plant (Software)		$ 768,160		$ 56,350	$ 56,350	$ 56,350	$ 56,350	$ 56,350	$ 56,350	$ 71,677	$ 71,677	$ 71,677	$ 71,677	$ 71,677	$ 71,677	$ 768,160	$ -
3900		General Structures and Improvements		$ 738,000		$ 50,000	$ 47,000	$ 30,000	$ 63,000	$ 20,000	$ 8,000	$ 25,000	$ 30,000	$ 30,000	$ 50,000	$ 35,000	$ 350,000	$ 738,000	$ -
3910		Office Furniture and Equipment		$ 76,500		$ 10,000	$ 5,000	$ 7,000	$ 6,000	$ 7,000	$ 3,000	$ 7,000	$ 6,500	$ 5,000	$ 7,000	$ 7,000	$ 6,000	$ 76,500	$ -
3912		Computer Hardware		$ 118,915		$ 19,820	$ 19,820	$ 19,820	$ 19,820	$ 19,820	$ 19,815	$ -	$ -	$ -	$ -	$ -	$ -	$ 118,915	$ -
3920		Transportation Equipment		$ 1,069,404		$ -	$ -	$ 150,000	$ 160,000	$ 200,000	$ 91,000	$ 150,300	$ 80,000	$ 57,478	$ 75,148	$ 48,000	$ 57,478	$ 1,069,404	$ -
3970		Communication Equipment		$ 520		$ 100	$ 200	$ -	$ -	$ 120	$ 100	$ -	$ -	$ -	$ -	$ -	$ -	$ 520	$ -
3980		Miscellaneous Equipment		$ -														$ -	$ -
3991		Computerized Office Equipment		$ 50,000		$ 10,000	$ 10,000	$ 10,000	$ 10,000	$ 5,000	$ 5,000	$ -	$ -	$ -	$ -	$ -	$ -	$ 50,000	$ -
3992		Computer Software		$ -														$ -	$ -
3993		Computer Hardware		$ -														$ -	$ -
3999		Contingency		$ -														$ -	$ -
3310		Well Equipment		$ -		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
3320		Gathering Lines		$ 42,000		$ 4,000	$ 4,000	$ 4,000	$ 4,000	$ 4,000	$ 2,000	$ -	$ 4,000	$ 4,000	$ 4,000	$ 4,000	$ 4,000	$ 42,000	$ -
3330		Gathering Compressor Station Equipment		$ 40,000		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 16,000	$ 24,000	$ 40,000	$ -
3340		Gathering Measuring and Regulating Station Equip		$ 10,000		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 10,000	$ 10,000	$ -
3520		Storage Wells		$ 150,000		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 150,000	$ -	$ -	$ 150,000	$ -
3530		Storage Lines		$ 10,000		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 3,000	$ 7,000	$ 10,000	$ -
3540		Storage Compressor Station Equipment		$ 50,000		$ 15,000	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 20,000	$ 15,000	$ 50,000	$ -
3550		Storage Measuring and Regulating Equipment		$ 75,000		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 75,000	$ -	$ -	$ -	$ 75,000	$ -
3560		Purification Equipment		$ 25,000		$ 5,000	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 10,000	$ 10,000	$ 25,000	$ -
3650		Transmission Rights of Way		$ -		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
3660		Transmission Structures and Improvements		$ 175,000		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 87,500	$ 87,500	$ 175,000	$ -
3670		Transmission Mains - NET		$ 9,627,300		$ 937,500	$ 937,500	$ 937,500	$ 937,500	$ 937,500	$ 50,000	$ 244,200	$ 244,200	$ 488,400	$ 976,800	$ 1,346,000	$ 1,590,200	$ 9,627,300	$ -
3680		Transmission Compressor Station Equipment		$ 50,000		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 20,000	$ 30,000	$ 50,000	$ -
3690		Transmission Measuring and Regulating Equip		$ 815,000		$ -	$ -	$ -	$ -	$ -	$ -	$ 163,000	$ 163,000	$ 163,000	$ 163,000	$ 163,000	$ -	$ 815,000	$ -
3710		Transmission Other Equipment (Telemetering)		$ 17,500		$ -	$ -	$ -	$ -	$ -	$ -	$ 7,500	$ 10,000	$ -	$ -	$ -	$ -	$ 17,500	$ -
3740		Distribution Land and Right of Way		$ 11,778		$ -	$ -	$ 1,389	$ -	$ -	$ 1,389	$ 6,500	$ 500	$ 500	$ 500	$ 500	$ 500	$ 11,778	$ -
3750		Distribution Structures and Improvements		$ 5,500		$ 500	$ 500	$ 500	$ 500	$ 500	$ 500	$ 400	$ 400	$ 450	$ 400	$ 400	$ 450	$ 5,500	$ -
3760		Distribution Mains		$ 9,269,339		$ 1,200,000	$ 1,050,000	$ 1,050,000	$ 1,050,000	$ 450,000	$ 450,000	$ 184,906	$ 184,906	$ 310,031	$ 1,113,165	$ 1,113,165	$ 1,113,165	$ 9,269,339	$ -
3780		Distribution General Regulator Stations		$ 149,800		$ 4,200	$ 4,200	$ 4,200	$ 4,200	$ 4,000	$ 4,000	$ 20,800	$ 20,800	$ 20,800	$ 20,800	$ 20,800	$ 21,000	$ 149,800	$ -
3790		Distribution City Gate Regulator Stations		$ 20,072		$ (3,322)	$ (3,321)	$ (3,322)	$ 16,679	$ 16,679	$ (3,321)	$ -	$ -	$ -	$ -	$ -	$ -	$ 20,072	$ -
3800		Distribution Services		$ 2,224,161		$ 275,000	$ 275,000	$ 275,000	$ 150,000	$ 125,000	$ 50,000	$ 66,306	$ 71,080	$ 230,215	$ 230,215	$ 238,172	$ 238,172	$ 2,224,161	$ -
3810		Distribution Meters		$ 2,337,000		$ 10,400	$ 10,400	$ 10,400	$ 10,400	$ 10,400	$ -	$ 20,000	$ 2,100,000	$ 50,000	$ 62,000	$ 33,000	$ 20,000	$ 2,337,000	$ -
3820		Distribution Meter and Regulator Installations		$ 125,000		$ 16,700	$ 16,700	$ 16,700	$ 16,700	$ 16,700	$ 16,300	$ 4,200	$ 4,200	$ 4,200	$ 4,200	$ 4,200	$ 4,200	$ 125,000	$ -
3830		Distribution Regulators		$ 155,000		$ 13,000	$ 13,000	$ 13,000	$ 13,000	$ 13,000	$ 13,000	$ 12,000	$ 13,000	$ 13,000	$ 13,000	$ 13,000	$ 13,000	$ 155,000	$ -
3850		Distribution Industrial Meter Set		$ 50,000		$ 4,200	$ 4,200	$ 4,200	$ 4,200	$ 4,200	$ 4,000	$ 4,000	$ 4,200	$ 4,200	$ 4,200	$ 4,200	$ 4,200	$ 50,000	$ -
3940		Tools		$ 20,500		$ 3,000	$ 3,000	$ 3,000	$ 3,000	$ 3,000	$ 3,000	$ 417	$ 417	$ 417	$ 417	$ 417	$ 417	$ 20,500	$ -
3960		Power Operated Equipment		$ 235,000		$ 10,000	$ 10,000	$ 10,000	$ 10,000	$ 10,000	$ 10,000	$ -	$ -	$ -	$ 25,000	$ -	$ 150,000	$ 235,000	$ -
				28,526,449		2,641,448	2,463,549	2,602,237	2,535,349	1,903,269	786,633	988,205	3,008,879	1,528,368	2,971,522	3,269,031	3,827,959	28,526,449	-
		Plant 12/31/23	Adj.	-		-	-	-	-	-	-	-	-	-	-	-	-		
		Plant 8/31/24		340,733,704		-	-	343,335,941	345,741,179	347,517,680	348,209,150	349,158,023	352,117,492	353,495,416	356,390,520	359,510,974	363,175,482		
		Retirements - 5% of adds	5%			-	-	(130,112)	(126,767)	(95,163)	(39,332)	(49,410)	(150,444)	(76,418)	(148,576)	(163,452)	(191,398)		
				340,733,704		-	-	343,205,830	345,614,411	347,422,517	348,169,818	349,108,613	351,967,048	353,418,998	356,241,943	359,347,523	362,984,084		
		A/D 8/31/24		##########		-	-	(147,119,501)	(147,890,705)	(148,665,856)	(149,473,207)	(150,336,983)	(151,183,888)	(151,930,403)	(152,798,224)	(153,604,288)	(154,395,365)		
		Monthly Dep.				-	-	(901,316)	(901,919)	(902,514)	(903,107)	(896,315)	(896,959)	(944,240)	(954,640)	(954,528)	(954,021)		
		Retirements				-	-	130,112	126,767	95,163	39,332	49,410	150,444	76,418	148,576	163,452	191,398		
		Monthly A/D 9/24 - 6/25		##########		-	-	(147,890,705)	(148,665,856)	(149,473,207)	(150,336,983)	(151,183,888)	(151,930,403)	(152,798,224)	(153,604,288)	(154,395,365)	(155,157,988)		
		Materials & Supplies (13 mo avg)		1,284,044				1,284,044	1,284,044	1,284,044	1,284,044	1,284,044	1,284,044	1,284,044	1,284,044	1,284,044	1,284,044		
		Prepayments (13 mo avg)		340,448				340,448	340,448	340,448	340,448	340,448	340,448	340,448	340,448	340,448	340,448		

CONFIDENTIAL INFORMATION REDACTED

Tab 55
Part 2

Delta Natural Gas Company, Inc.
Case No. 2024-00346
Jurisdictional Rate Base Summary
(Forecasted Test Period 12ME 6/30/26; Base Period 12ME 2/28/25)

Mark #	Preparer	Description	Total 7/1/24 - 6/30/25 Budget	Jul 24 Budget	Aug 24 Budget	Sep 24 Budget	Oct 24 Budget	Nov 24 Budget	Dec 24 Budget	Jan 25 Budget	Feb 25 Budget	Mar 25 Budget	Apr 25 Budget	May 25 Budget	Jun 25 Budget	Total 7/1/24 - 6/30/25 Budget	Check
		Less: AP in Prepaid and CWIP	(461,716)			(461,716)	(461,716)	(461,716)	(461,716)	(461,716)	(461,716)	(461,716)	(461,716)	(461,716)	(461,716)		
		Gas in Storage (13 mo avg)	2,266,771			2,266,771	2,266,771	2,266,771	2,266,771	2,266,771	2,266,771	2,266,771	2,266,771	2,266,771	2,266,771		
		Unamortized Debt Exp per books	1,217,457			1,217,457	1,217,457	1,217,457	1,473,849	1,472,599	1,471,349	1,470,099	1,468,849	1,467,599	1,844,127		
		Cash Working Capital Allowance	1,399,833			1,399,833	1,399,833	1,399,833	1,399,833	1,399,833	1,399,833	1,399,833	1,399,833	1,399,833	1,399,833		
		Customer Adv for Construction	(1,152,733)			(1,152,733)	(1,152,733)	(1,152,733)	(1,152,733)	(1,152,733)	(1,152,733)	(1,152,733)	(1,152,733)	(1,152,733)	(1,152,733)		
		Accum Deferred Income Taxes - assume dec. in reg liab. Offsets tax>bk	(39,593,796)			(39,592,653)	(39,592,272)	(39,591,891)	(39,591,510)	(39,591,129)	(39,590,748)	(39,552,041)	(39,519,798)	(39,496,804)	(39,482,413)		
		Rate Base	158,914,512			160,616,576	162,250,387	163,251,523	163,391,822	163,482,842	165,593,894	166,215,479	168,263,354	170,599,601	173,864,457		

CONFIDENTIAL INFORMATION REDACTED

Delta Natural Gas Company, Inc.
Case No. 2024-00346
Jurisdictional Rate Base Summary
(Forecasted Test Period 12ME 6/30/26; Base Period 12ME 2/28/25)

Tab 55
Part 3

Mark #	Description	7/1/25 - 6/30/26 Budget	Jun 25 Budget	Jul 25 Budget	Aug 25 Budget	Sep 25 Budget	Oct 25 Budget	Nov 25 Budget	Dec 25 Budget	Jan 26 Budget	Feb 26 Budget	Mar 26 Budget	Apr 26 Budget	May 26 Budget	Jun 26 Budget	Total 7/1/25 - 6/30/26 Budget	Check	2026 Projection	2027 Projection	2028 Projection
3950	Laboratory Equipment	$ 10,000	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 10,000	$ 10,000	$ -	$ 10,000	$ 10,000	$ 10,000
3030	Misc Intangible Plant (Software)	$ 1,110,795	$ 71,677	$ 71,677	$ 71,677	$ 71,677	$ 71,677	$ 71,677	$ 71,677	$ 113,456	$ 113,456	$ 113,456	$ 113,456	$ 113,456	$ 113,456	$ 1,110,795	$ -	$ 522,400	$ 522,500	$ 397,600
3900	General Structures and Improvements	$ 549,079	$ 350,000	$ 30,000	$ 20,000	$ 20,000	$ 10,000	$ 10,000	$ 8,079	$ 4,000	$ 4,000	$ 8,000	$ 25,000	$ 50,000	$ 360,000	$ 549,079	$ -	$ 400,000	$ 430,000	$ 410,000
3910	Office Furniture and Equipment	$ 83,500	$ 6,000	$ 7,000	$ 5,500	$ 6,500	$ 7,000	$ 7,000	$ 8,500	$ 7,000	$ 7,000	$ 8,000	$ 7,500	$ 8,000	$ 4,500	$ 83,500	$ -	$ 75,600	$ 76,000	$ 78,200
3912	Computer Hardware	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 150,000	$ 150,000	$ 150,000
3920	Transportation Equipment	$ 1,443,447	$ 57,478	$ 159,986	$ 159,986	$ 290,000	$ 48,000	$ 75,148	$ 142,312	$ 49,440	$ 170,000	$ 59,202	$ 75,148	$ 49,440	$ 164,785	$ 1,443,447	$ -	$ 618,000	$ 695,000	$ 636,000
3970	Communication Equipment	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
3980	Miscellaneous Equipment	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
3991	Computerized Office Equipment	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
3992	Computer Software	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
3993	Computer Hardware	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
3999	Contingency	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 769,500	$ 804,900	$ 833,100
3310	Well Equipment	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 50,000	$ 50,000	$ 50,000
3320	Gathering Lines	$ 42,000	$ 4,000	$ 4,000	$ 4,000	$ 4,000	$ 4,000	$ 4,000	$ 2,000	$ -	$ 4,000	$ 4,000	$ 4,000	$ 4,000	$ 4,000	$ 42,000	$ -	$ 100,000	$ 100,000	$ 100,000
3330	Gathering Compressor Station Equipment	$ 40,000	$ 24,000	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 16,000	$ 24,000	$ 40,000	$ -	$ 40,000	$ 40,000	$ 40,000
3340	Gathering Measuring and Regulating Station Equip	$ 10,000	$ 10,000	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 10,000	$ 10,000	$ -	$ 30,000	$ 30,000	$ 30,000
3520	Storage Wells	$ 20,000	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 20,000	$ -	$ -	$ 20,000	$ -	$ 10,000	$ 10,000	$ 10,000
3530	Storage Lines	$ 10,000	$ 7,000	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 3,000	$ 7,000	$ 10,000	$ -	$ 12,000	$ 12,000	$ 12,000
3540	Storage Compressor Station Equipment	$ 50,000	$ 15,000	$ 15,000	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 20,000	$ 15,000	$ 50,000	$ -	$ 60,000	$ 60,000	$ 60,000
3550	Storage Measuring and Regulating Equipment	$ 10,000	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 10,000	$ 10,000	$ -	$ -	$ -	$ -
3560	Purification Equipment	$ 25,000	$ 10,000	$ 5,000	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 10,000	$ 10,000	$ 25,000	$ -	$ 25,000	$ 25,000	$ 25,000
3650	Transmission Rights of Way	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 5,000	$ 5,000	$ 5,000
3660	Transmission Structures and Improvements	$ -	$ 87,500	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
3670	Transmission Mains	$ 6,777,960	$ 1,590,200	$ 1,465,200	$ 1,465,200	$ 1,465,200	$ 1,105,560	$ 976,800	$ -	$ -	$ -	$ -	$ -	$ 180,000	$ 120,000	$ 6,777,960	$ -	$ 2,600,000	$ 100,000	$ 100,000
3680	Transmission Compressor Station Equipment	$ 50,000	$ 30,000	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 20,000	$ 30,000	$ 50,000	$ -	$ 40,000	$ 45,000	$ 50,000
3690	Transmission Measuring and Regulating Equip	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 60,000	$ 65,000	$ 70,000
3710	Transmission Other Equipment (Telemetering)	$ 10,000	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 5,000	$ 5,000	$ 10,000	$ -	$ 10,000	$ 10,000	$ 10,000
3740	Distribution Land and Right of Way	$ 6,000	$ 500	$ 500	$ 500	$ 500	$ 500	$ 500	$ 500	$ 500	$ 500	$ 500	$ 500	$ 500	$ 500	$ 6,000	$ -	$ 5,000	$ 5,000	$ 5,000
3750	Distribution Structures and Improvements	$ 5,000	$ 450	$ 400	$ 400	$ 450	$ 400	$ 400	$ 450	$ 400	$ 400	$ 450	$ 400	$ 400	$ 450	$ 5,000	$ -	$ 5,000	$ 5,000	$ 5,000
3760	Distribution Mains	$ 9,353,690	$ 1,113,165	$ 1,165,350	$ 1,165,350	$ 961,304	$ 838,034	$ 52,185	$ -	$ -	$ 609,439	$ 877,207	$ 1,228,274	$ 1,228,274	$ 1,228,274	$ 9,353,690	$ -	$ 7,000,000	$ 7,750,000	$ 8,500,000
3780	Distribution General Regulator Stations	$ 251,000	$ 21,000	$ 21,000	$ 20,800	$ 20,800	$ 20,800	$ 20,800	$ 20,800	$ 21,000	$ 21,000	$ 21,000	$ 21,000	$ 21,000	$ 21,000	$ 251,000	$ -	$ 70,000	$ 70,000	$ 70,000
3790	Distribution City Gate Regulator Stations	$ 70,000	$ -	$ 25,000	$ -	$ -	$ 35,000	$ 10,000	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 70,000	$ -	$ 30,000	$ 30,000	$ 30,000
3800	Distribution Services	$ 2,121,899	$ 238,172	$ 247,720	$ 247,720	$ 239,763	$ 239,763	$ 14,322	$ -	$ 68,295	$ 73,213	$ 237,122	$ 237,122	$ 245,317	$ 271,542	$ 2,121,899	$ -	$ 1,600,000	$ 1,750,000	$ 1,900,000
3810	Distribution Meters	$ 260,000	$ 20,000	$ 50,000	$ 50,000	$ 19,200	$ 10,400	$ 10,400	$ -	$ 20,000	$ 20,000	$ 20,000	$ 20,000	$ 20,000	$ 20,000	$ 260,000	$ -	$ 500,000	$ 500,000	$ 500,000
3820	Distribution Meter and Regulator Installations	$ 50,000	$ 4,200	$ 4,200	$ 4,200	$ 4,200	$ 4,200	$ 4,000	$ 4,000	$ 4,200	$ 4,200	$ 4,200	$ 4,200	$ 4,200	$ 4,200	$ 50,000	$ -	$ 200,000	$ 200,000	$ 200,000
3830	Distribution Regulators	$ 155,000	$ 13,000	$ 13,000	$ 13,000	$ 13,000	$ 13,000	$ 13,000	$ 13,000	$ 12,000	$ 13,000	$ 13,000	$ 13,000	$ 13,000	$ 13,000	$ 155,000	$ -	$ 155,000	$ 160,000	$ 160,000
3850	Distribution Industrial Meter Set	$ 50,000	$ 4,200	$ 4,200	$ 4,200	$ 4,200	$ 4,200	$ 4,200	$ 4,000	$ 4,000	$ 4,200	$ 4,200	$ 4,200	$ 4,200	$ 4,200	$ 50,000	$ -	$ 50,000	$ 50,000	$ 50,000
3940	Tools	$ 5,000	$ 417	$ 417	$ 417	$ 417	$ 417	$ 417	$ 417	$ 417	$ 417	$ 417	$ 417	$ 417	$ 417	$ 5,000	$ -	$ 60,000	$ 65,000	$ 65,000
3960	Power Operated Equipment	$ 150,000	$ 150,000	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 150,000	$ 150,000	$ -	$ 300,000	$ 300,000	$ 300,000
		22,719,371	3,827,959	3,289,650	3,232,950	3,121,211	2,412,950	1,274,848	275,734	304,708	1,044,824	1,370,753	1,774,216	2,016,203	2,601,324	22,719,371	-	15,562,500	14,125,400	14,861,900
				-	-	-	-	-	-	-	-	-	-	-	-	$ -	22,719,371	2022		
	Plant 6/30/25		362,984,084	366,273,733	369,342,201	372,301,764	374,558,654	375,712,855	375,924,847	376,215,768	377,245,356	378,563,868	380,269,546	382,197,038	384,697,552	4,876,287,264	375,099,020	4,513,303,181		
	Retirements - 5% of adds			(164,482)	(161,647)	(156,061)	(120,648)	(63,742)	(13,787)	(15,235)	(52,241)	(68,538)	(88,711)	(100,810)	(130,066)	(1,135,969)	(87,382)			
			362,984,084	366,109,251	369,180,553	372,145,703	374,438,006	375,649,112	375,911,060	376,200,532	377,193,115	378,495,330	380,180,835	382,096,228	384,567,486	4,875,151,296	375,011,638			
	using 13 mo. Ave.		362,984,084	366,109,251	369,180,553	372,145,703	374,438,006	375,649,112	375,911,060	376,200,532	377,193,115	378,495,330	380,180,835	382,096,228	384,567,486	4,875,151,296	375,011,638	375,011,638		
	A/D 6/30/25		$ (155,157,988)	$ (155,157,988)	$ (155,975,352)	$ (156,794,774)	$ (157,619,612)	$ (158,509,372)	$ (159,455,836)	$ (160,452,096)	$ (161,456,837)	$ (162,424,454)	$ (163,375,661)	$ (164,310,254)	$ (165,232,609)	(2,075,922,833)	(159,686,372)			
	Monthly Dep.		$ -	$ (981,846)	$ (981,069)	$ (980,899)	$ (1,010,408)	$ (1,010,206)	$ (1,010,047)	$ (1,019,976)	$ (1,019,859)	$ (1,019,744)	$ (1,023,304)	$ (1,023,165)	$ (1,023,065)	(12,103,588)	(931,045)			
	Retirements		$ -	$ 164,482	$ 161,647	$ 156,061	$ 120,648	$ 63,742	$ 13,787	$ 15,235	$ 52,241	$ 68,538	$ 88,711	$ 100,810	$ 130,066	1,135,969	87,382			
	Monthly A/D 7/25 - 6/26		(155,157,988)	(155,975,352)	(156,794,774)	(157,619,612)	(158,509,372)	(159,455,836)	(160,452,096)	(161,456,837)	(162,424,454)	(163,375,661)	(164,310,254)	(165,232,609)	(166,125,607)	(2,086,890,453)	(160,530,035)	(160,530,035)		
	Materials & Supplies (13 mo avg)		$ 1,284,044	$ 1,284,044	$ 1,284,044	$ 1,284,044	$ 1,284,044	$ 1,284,044	$ 1,284,044	$ 1,284,044	$ 1,284,044	$ 1,284,044	$ 1,284,044	$ 1,284,044	$ 1,284,044	16,692,568	1,284,044	1,284,044		
	Prepayments (13 mo avg)		$ 340,448	$ 340,448	$ 340,448	$ 340,448	$ 340,448	$ 340,448	$ 340,448	$ 340,448	$ 340,448	$ 340,448	$ 340,448	$ 340,448	$ 340,448	4,425,824	340,448	340,448		
	Less: AP in Prepaid and CWIP (Adj 6)		(461,716)	(461,716)	(461,716)	(461,716)	(461,716)	(461,716)	(461,716)	(461,716)	(461,716)	(461,716)	(461,716)	(461,716)	(461,716)	(6,002,310)	(461,716)	-		
	Gas in Storage (13 mo avg)		$ 2,266,771	$ 2,266,771	$ 2,266,771	$ 2,266,771	$ 2,266,771	$ 2,266,771	$ 2,266,771	$ 2,266,771	$ 2,266,771	$ 2,266,771	$ 2,266,771	$ 2,266,771	$ 2,266,771	29,468,028	2,266,771	2,266,771		
	Unamortized Debt Exp per books		$ 1,844,127	$ 1,841,303	$ 1,838,479	$ 1,835,655	$ 1,832,831	$ 1,830,007	$ 1,827,182	$ 1,824,358	$ 1,821,534	$ 1,818,710	$ 1,815,886	$ 1,813,062	$ 1,810,238	23,753,372	1,827,182	1,827,182		
	Cash Working Capital Allowance (1/8 O&M)		$ 1,399,833	$ 1,399,833	$ 1,399,833	$ 1,399,833	$ 1,399,833	$ 1,399,833	$ 1,399,833	$ 1,399,833	$ 1,399,833	$ 1,399,833	$ 1,399,833	$ 1,399,833	$ 1,399,833	18,197,832	1,399,833	1,399,833		
			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
	Customer Adv for Construction		$ (1,152,733)	$ (1,152,733)	$ (1,152,733)	$ (1,152,733)	$ (1,152,733)	$ (1,152,733)	$ (1,152,733)	$ (1,152,733)	$ (1,152,733)	$ (1,152,733)	$ (1,152,733)	$ (1,152,733)	$ (1,152,733)	(14,985,527)	(1,152,733)	(1,152,733)		
	Accum Deferred Income Taxes		$ (39,482,413)	$ (39,475,700)	$ (39,475,805)	$ (39,481,959)	$ (39,493,482)	$ (39,509,768)	$ (39,268,315)	$ (39,296,811)	$ (39,325,306)	$ (39,353,802)	$ (39,382,297)	$ (39,410,792)	$ (39,439,288)	(512,395,737)	(39,415,057)	(39,415,057)		
	Rate Base		173,864,457	176,176,149	178,425,101	180,556,434	181,944,630	182,190,162	181,694,478	180,947,890	180,941,536	181,261,226	181,980,818	182,942,537	184,489,476	2,347,414,894	180,570,376	181,032,093		
																		180,570,376		

Delta Natural Gas Company, Inc.
Case No. 2024-00346
Jurisdictional Rate Base Summary
(Forecasted Test Period 12ME 6/30/26; Base Period 12ME 2/28/25)

CONFIDENTIAL INFORMATION REDACTED

Tab 55
Part 4

G/L Account | Fiscal year/period	AUG 2023	SEP 2023	Oct 2023	Nov 2023	Dec 2023	Jan 2024	Feb 2024	Mar 2024	Apr 2024	May 2024	Jun 2024	Jul 2024	Aug 2024	Average
Plant Materials & Operating Supplies (154)	$ 1,280,805	$ 1,279,935	$ 1,271,499	$ 1,283,477	$ 1,174,373	$ 1,169,109	$ 1,176,917	$ 1,192,356	$ 1,207,222	$ 1,409,732	$ 1,429,162	$ 1,405,799	$ 1,412,182	$ 1,284,044
Gas Stored Underground - Current (164.1)	$ 3,381,420	$ 3,381,420	$ 3,381,420	$ 2,608,449	$ 1,774,389	$ 1,532,134	$ 1,241,624	$ 1,336,276	$ 1,425,297	$ 2,274,045	$ 2,386,025	$ 2,372,764	$ 2,372,764	$ 2,266,771
Prepayments (165)	$ 748,202	$ 328,029	$ 594,733	$ 574,759	$ 168,437	$ 400,261	$ 224,986	$ 229,520	$ 157,498	$ 213,217	$ 264,684	$ 224,883	$ 296,616	$ 340,448
Less: AP in Prepaid and CWIP	$ (161,209)	$ (264,468)	$ (110,978)	$ (452,383)	$ (200,461)	$ (321,846)	$ (735,253)	$ (354,098)	$ (343,079)	$ (555,218)	$ (892,731)	$ (773,880)	$ (836,706)	$ (461,716)
Net Prepayments	586,994	63,561	483,755	122,376	(32,024)	78,414	(510,268)	(124,578)	(185,580)	(342,001)	(628,047)	(548,998)	(540,089)	$ (121,268)

Delta Natural Gas Company, Inc.
Case No. 2024-00346
Jurisdictional Rate Base Summary
(Forecasted Test Period 12ME 6/30/26; Base Period 12ME 2/28/25)

CONFIDENTIAL INFORMATION REDACTED

Tab 55
Part 5

				Total
Debt Extinguishment and Issuance Costs - 8/31/24 - Base period				
1600	1242150	1242150 Reg Asset - Loss on Extinguishment of Debt	1)	$ 1,077,024
1600	1242207	1242207 Reg Asset - Debt Issuance Costs	1)	$ 30,803
1600	9181000	9181000 Unamortized Debt Expense	2)	$ 111,104
1600	9225000	9225000 Unamortized premium on long-term debt.	2)	$ (1,474)
Total 8/31/2024				**$ 1,217,457**
4.01% debt Issuance Costs 12/31/24				$ 256,392
4.01% debt amortization - Jan. & Feb. 2025				$ (2,500)
4.01% Total 2/28/2025				
Total 2/28/2025				**$ 1,471,349**
4.01% debt amortization - March 2025 - June 2025				$ (5,000)
4.01% Total 6/30/2025				$ 248,892
4.01% debt amortization - July 2025 - June 2026				(15,000)
4.01% Total 6/30/2026				$ 233,892
4.01% debt Issuance Costs ave. balance 6/30/25 - 6/30/26				241,392
5.40% debt Issuance Costs 6/30/25				$ 377,778
Annual Amortization				(18,889)
5.40% debt Issuance Costs 6/30/26				358,889
5.40% debt Issuance Costs ave. balance 6/30/25 - 6/30/26				368,334
Total 6/30/2026				$ 1,810,238
Total 6/30/2026 - 13 Month Ave.				**$ 1,827,182**

1) Associated with Delta outstanding 4.26% debt
2) Associated with Delta outstanding 2.70 and 3.35% debt

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Delta Natural Gas Company, Inc.
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(Forecasted Test Period 12ME 6/30/26; Base Period 12ME 2/28/25)

Tab 55
Part 6

Delta Natural Gas Company
Cash Working Capital Analysis
2024 Rate Case
Revenue Lag Days Based on the Year Ended December 31, 2023
Expense Lead Days Based on the Year Ended December 31, 2023

	Pro Forma Amt.	Ave. Daily Exp.	(Lead)/Lag Days	Cash Requirement
Revenue				
Meter Reading			15.21	
Billing			7.00	
Collection			15.00	
Bank			1.00	
Proposed Revenue Requirement	$ 69,640,783	$ 190,275	38.21	$ 7,270,422
Sales Taxes	$ 1,347,718	$ 3,682	50.30	185,209
School Taxes	$ 1,695,608	$ 4,633	34.58	160,185
Franchise Fees	$ 714,418	$ 1,952	76.25	148,837
Total Receivable				7,764,653
O&M Expense				
Purchased Gas	$ 16,227,683	$ 44,338	(41.76)	(1,851,627)
Payroll Expense	$ 12,054,195	$ 32,935	(11.01)	(362,568)
Pension Expense	$ 143,115	$ 391	(11.01)	(4,305)
Incentive Compensation	$ 712,104	$ 1,946	(256.70)	(499,454)
401k Match Expense	$ 616,109	$ 1,683	(11.01)	(18,531)
Uncollectible Expense	$ 614,533	$ 1,679	(6.62)	(11,120)
Charges from Affiliates	$ 3,186,443	$ 8,706	(36.75)	(319,952)
Other O&M	$ 2,809,671	$ 7,677	(16.57)	(127,179)
Total O&M Expenses	$ 36,363,853			$ (3,194,737)
Income Tax Expense				
Current: Federal and State	$ 3,233,710	$ 8,835	(37.75)	(333,532)
Deferred: Federal and State (EDIT Amort.)	$ (752,652)	$ (2,056)	N/A	-
Total Income Tax Expense	$ 2,481,058	$ 6,779		$ (333,532)
Taxes Other Than Income				
Property Tax Expense	$ 2,491,300	$ 6,807	(297.14)	(2,022,594)
Payroll Tax Expense	$ 853,479	$ 2,332	(11.01)	(25,671)
Other Taxes	$ -	$ -		-
Interest Expense	$ 3,845,087	$ 10,506	(27.99)	(294,055)
Sales Taxes	$ 1,347,718	$ 3,682	(50.30)	(185,209)
School Taxes	$ 1,695,608	$ 4,633	(34.58)	(160,185)
Franchise Fees	$ 714,418	$ 1,952	(76.25)	(148,837)
Total Cash Working Capital Requirement				$ 1,399,833

Delta Natural Gas Company, Inc.
Case No. 2024-00346
Jurisdictional Rate Base Summary
(Forecasted Test Period 12ME 6/30/26; Base Period 12ME 2/28/25)

DELTA
PLANT BALANCES AND CALCULATED DEPRECIATION EXPENSE

FERC NO	ASSET GL	DEPR EXP GL	DESCRIPTION	8/31/2024 ACTUAL CCNC & CWIP	8/31/2024 ACTUAL PLANT incl CCNC & CWIP	9/1/24-2/28/25 ESTIMATED ADDITIONS	9/1/24-2/28/25 ESTIMATED RETIREMENTS 5%	2/28/25 ESTIMATED PLANT	3/1/25-6/30/25 ESTIMATED ADDITIONS	3/1/25-6/30/25 ESTIMATED RETIREMENTS 5%	6/30/25 ESTIMATED PLANT
			INTANGIBLE								
301	1311020	Non Depr	ORGANIZATION	-	53,151	-	-	53,151	-	-	53,151
303	1311020	5505010	COMPUTER SOFTWARE OTHER	-	-		-	-		-	-
303	1311020	5505010	COMPUTER SOFTWARE MAJOR	1,107,213	9,004,687	368,753	(18,438)	9,355,002	286,707	(14,335)	9,627,374
			SUB TOTAL	1,107,213	9,057,838	368,753	(18,438)	9,408,153	286,707	(14,335)	9,680,525
			PRODUCTION								
3254	1311030	5501010	RIGHT OF WAYS	-	97,055		-	97,055		-	97,055
327	1311050	5501030	COMP STAT STRUCTURES	9,984	147,676		-	147,676		-	147,676
331	1311050	5501030	WELL EQUIPMENT	-	-	-	-	-	-	-	-
332	1311050	5501030	FIELD LINES	36,765	2,655,850	18,000	(900)	2,672,950	16,000	(800)	2,688,150
333	1311050	5501030	COMPRESSOR STAT EQUIPMENT	18,017	967,110	-	-	967,110	40,000	(2,000)	1,005,110
334	1311050	5501030	MEASURING & REG STATIONS	-	369,206	-	-	369,206	10,000	(500)	378,706
			SUB TOTAL	64,765	4,236,896	18,000	(900)	4,253,996	66,000	(3,300)	4,316,696
			STORAGE & PROCESSING								
35001	1311030	Non Depr	STORAGE LAND	-	74,295		-	74,295		-	74,295
35002	1311030	Non Depr	STORAGE RIGHT OF WAY	-	186,821		-	186,821		-	186,821
351	1311052	5501033	STRUCTURES & IMPROVEMENTS	-	723,568		-	723,568		-	723,568
352	1311052	5501033	STORAGE WELLS	1,034,511	9,377,002	-	-	9,377,002	150,000	(7,500)	9,519,502
35201	1311030	5505300	STORAGE RIGHTS	-	860,396		-	860,396		-	860,396
35202	1311052	5501033	STORAGE RESERVOIRS	-	1,759,385		-	1,759,385		-	1,759,385
35203	1311052	5501033	NONRECOVERABLE NATURAL GAS	-	294,307		-	294,307		-	294,307
353	1311052	5501033	STORAGE LINES	906,577	7,451,125	-	-	7,451,125	10,000	(500)	7,460,625
354	1311052	5501033	STORAGE COMPRESSOR STAT EQUIP	2,050,095	6,979,724	-	-	6,979,724	35,000	(1,750)	7,012,974
355	1311052	5501033	STORAGE MEASURING & REG EQUIP	(6,221)	1,188,055	-	-	1,188,055	75,000	(3,750)	1,259,305
356	1311052	5501033	PURIFICATION EQUIPMENT	-	6,563,626	-	-	6,563,626	20,000	(1,000)	6,582,626
357	1311052	5501033	STORAGE OTHER EQUIPMENT	-	109,795		-	109,795		-	109,795
			SUB TOTAL	3,984,962	35,568,099	-	-	35,568,099	290,000	(14,500)	35,843,599
			TRANSMISSION								

CONFIDENTIAL INFORMATION REDACTED

Delta Natural Gas Company, Inc.
Case No. 2024-00346
Jurisdictional Rate Base Summary
(Forecasted Test Period 12ME 6/30/26; Base Period 12ME 2/28/25)

FERC NO	ASSET GL	DEPR EXP GL	DESCRIPTION	8/31/2024 ACTUAL CCNC & CWIP	8/31/2024 ACTUAL PLANT incl CCNC & CWIP	9/1/24-2/28/25 ESTIMATED ADDITIONS	9/1/24-2/28/25 ESTIMATED RETIREMENTS	2/28/25 ESTIMATED PLANT	3/1/25-6/30/25 ESTIMATED ADDITIONS	3/1/25-6/30/25 ESTIMATED RETIREMENTS	6/30/25 ESTIMATED PLANT
3651	1311030	Non Depr	LAND & RIGHTS	-	425,055		-	425,055		-	425,055
3652	1311030	Non Depr	RIGHTS OF WAY	-	1,250,617	-	-	1,250,617	-	-	1,250,617
366	1311060	5501040	STRUCTURES & IMPROVMENTS	-	355,406	-	-	355,406	175,000	(8,750)	521,656
367	1311060	5501040	TRANSMISSION MAINS	1,705,844	53,517,060	3,350,900	(167,545)	56,700,415	4,401,400	(220,070)	60,881,745
368	1311060	5501040	COMPRESSOR STATION EQUIPMENT	-	8,903,248	-	-	8,903,248	50,000	(2,500)	8,950,748
369	1311060	5501040	MEASURING & REG STAT EQUIPMENT	2,679,134	7,294,797	326,000	(16,300)	7,604,497	489,000	(24,450)	8,069,047
371	1311060	5501040	OTHER EQUIP	-	391,134	17,500	(875)	407,759	-	-	407,759
			SUB TOTAL	4,384,978	72,137,317	3,694,400	(184,720)	75,646,997	5,115,400	(255,770)	80,506,627
			DISTRIBUTION								
374	1311030	Non Depr	DISTRIBUTION RIGHTS OF WAYS	-	287,367	9,778	(489)	296,656	2,000	(100)	298,556
37401	1311030	Non Depr	DISTRIBUTION LAND	-	71,587	-	-	71,587	-	-	71,587
375	1311070	5501050	STRUCTURES & IMPROVMENTS	8,089	121,466	2,800	(140)	124,126	1,700	(85)	125,741
376	1311070	5501050	DISTRIBUTION MAINS	10,699,850	124,524,882	3,369,811	(168,491)	127,726,202	3,649,527	(182,476)	131,193,253
378	1311070	5501050	MEAS & REG STAT - GENERAL	681,185	3,126,316	58,000	(2,900)	3,181,416	83,400	(4,170)	3,260,646
379	1311070	5501050	MEAS & REG STAT - CITY GATE	-	933,554	26,715	(1,336)	958,933	-	-	958,933
380	1311070	5501050	SERVICES	1,573,249	28,459,312	737,387	(36,869)	29,159,830	936,775	(46,839)	30,049,765
381	1311070	5501050	METERS	939,801	12,412,806	2,151,200	(107,560)	14,456,446	165,000	(8,250)	14,613,196
382	1311070	5501050	METER & REGULATOR INSTALLATION	-	5,682,323	74,800	(3,740)	5,753,383	16,800	(840)	5,769,343
383	1311070	5501050	HOUSE REGULATORS	-	4,695,088	77,000	(3,850)	4,768,238	52,000	(2,600)	4,817,638
385	1311070	5501050	INDUSTRIAL METER SETS	-	1,786,114	24,800	(1,240)	1,809,674	16,800	(840)	1,825,634
387	1311070	5501050	OTHER EQUIP	-	27,914		-	27,914		-	27,914
			SUB TOTAL	13,902,173	182,128,728	6,532,291	(326,615)	188,334,404	4,924,002	(246,200)	193,012,206
			GENERAL								
389	1331030	Non Depr	LAND & RIGHTS	-	998,571		-	998,571		-	998,571
390	1331090	5501020	STRUCTURES & IMPROVEMENTS	6,716	7,817,933	176,000	(8,800)	7,985,133	465,000	(23,250)	8,426,883
391	1331090	5501070	OFFICE FURN & EQUIP-FURNITURE	-	180,448	36,500	(1,825)	215,123	25,000	(1,250)	238,873
391	1331090	5501070	OFFICE FURN & EQUIP-OFFC EQUIPMT	-	583,302	30,000	(1,500)	611,802	-	-	611,802
3912	1331090	5501070	OFFICE FURN & EQUIP-COMPUTER HARDW	30,804	7,289,391	79,275	(3,964)	7,364,702	-	-	7,364,702
392	1331090	5501060	AUTOS & TRUCKS	413,312	8,476,318	831,300	(41,565)	9,266,053	238,104	(11,905)	9,492,252
393	1331090	5501070	STORES EQUIPMENT	-	36,011	-	-	36,011	-	-	36,011
394	1331090	5501070	TOOLS & WORK EQUIPMENT	12,625	1,260,567	12,833	(642)	1,272,759	1,667	(83)	1,274,342
39401	1331090	5501070	COMP NG STAT & EQUIP	-	2,722	-	-	2,722	-	-	2,722
395	1331090	5501070	LABORATORY EQUIPMENT	-	175,502	5,000	(250)	180,252	10,000	(500)	189,752
396	1331090	5501060	POWER OPERATED EQUIPMENT	173,481	6,544,005	40,000	(2,000)	6,582,005	175,000	(8,750)	6,748,255

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

FERC NO	ASSET GL	DEPR EXP GL	DESCRIPTION	8/31/2024 ACTUAL CCNC & CWIP	8/31/2024 ACTUAL PLANT incl CCNC & CWIP	9/1/24-2/28/25 ESTIMATED ADDITIONS	9/1/24-2/28/25 ESTIMATED RETIREMENTS	2/28/25 ESTIMATED PLANT	3/1/25-6/30/25 ESTIMATED ADDITIONS	3/1/25-6/30/25 ESTIMATED RETIREMENTS	6/30/25 ESTIMATED PLANT
397	1331090	5501070	COMMUNICATION EQUIPMENT	-	214,447	220	(11)	214,656	-	-	214,656
398	1331090	5501070	MISCELLANEOUS EQUIPMENT	-	71,785	-	-	71,785	-	-	71,785
39901	1331090	5501070	OTHER TANG EQUIP-MAPPING COST	-	265,540	-	-	265,540	-	-	265,540
			SUB TOTAL	636,938	33,916,542	1,211,128	(60,556)	35,067,114	914,771	(45,739)	35,936,146
			TOTAL	24,081,029	337,045,421	11,824,572	(591,229)	348,278,764	11,596,879	(579,844)	359,295,800
3870			OTHER EQUIPMENT DISTRIBUTION		-						362,984,084
					312,964,391						
											3,688,284
3390			ASSET RETIREMENT COSTS-PRODUCTION		10,790						
3580			ASSET RETIREMENT COSTS-STORAGE		13,116						
3720			ASSET RETIREMENT COSTS-TRANSMISSION		37,068						
					60,974						
					313,025,365						

Check:

9101000 Plant in Service	$	313,025,365
	$	312,964,391
CWIP	$	12,898,489
CCNC	$	11,182,540
	$	337,045,421

Delta Natural Gas Company, Inc.
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(Forecasted Test Period 12ME 6/30/26; Base Period 12ME 2/28/25)

DELTA
PLANT BALANCES AND CALCULATED DEPRECIATION EXPENSE

				Period July to December 2025				Semi-Annual	Period January to June 2026				Semi-Annual		Yearly
FERC NO	ASSET GL	DEPR EXP GL	DESCRIPTION	Adds	Retires	Total	DEPR RATE	DEPR CALCULATED	Adds	Retires	Total	DEPR RATE	DEPR CALCULATED		Depr Calculated
			INTANGIBLE		5%					5%					
301	1311020	Non Depr	ORGANIZATION	-	-	53,151	0.0%	-	-	-	53,151	0.00%	-		-
303	1311020	5505010	COMPUTER SOFTWARE OTHER	-	-	-	10.0%	-	-	-	-	10.00%	-	Fully Depr	-
303	1311020	5505010	COMPUTER SOFTWARE MAJOR	430,060	(21,503)	10,035,931	10.0%	501,797	680,735	(34,037)	10,682,629	10.00%	534,131		1,035,928
															0
			SUB TOTAL	430,060	(21,503)	10,089,082		501,797	680,735	(34,037)	10,735,780		534,131		1,035,928
															0
			PRODUCTION												
3254	1311030	5501010	RIGHT OF WAYS	-	-	97,055	3.00%	-	-	-	97,055	3.00%	-		-
327	1311050	5501030	COMP STAT STRUCTURES	-	-	147,676	3.00%	2,215	-	-	147,676	3.00%	2,215		4,430
331	1311050	5501030	WELL EQUIPMENT	-	-	-		-	-	-	-		-		-
332	1311050	5501030	FIELD LINES	22,000	(1,100)	2,709,050	2.25%	30,477	20,000	(1,000)	2,728,050	2.25%	30,691		61,167
333	1311050	5501030	COMPRESSOR STAT EQUIPMENT	-	-	1,005,110	4.00%	20,102	40,000	(2,000)	1,043,110	4.00%	20,862		40,964
334	1311050	5501030	MEASURING & REG STATIONS	-	-	378,706	2.72%	5,150	10,000	(500)	388,206	2.72%	5,280		10,430
															0
			SUB TOTAL	22,000	(1,100)	4,337,596		57,945	70,000	(3,500)	4,404,096		59,047		116,992
															0
			STORAGE & PROCESSING												0
35001	1311030	Non Depr	STORAGE LAND	-	-	74,295	0.00%	-	-	-	74,295	0.00%	-		-
35002	1311030	Non Depr	STORAGE RIGHT OF WAY	-	-	186,821	0.00%	-	-	-	186,821	0.00%	-		-
351	1311052	5501033	STRUCTURES & IMPROVEMENTS	-	-	723,568	2.58%	9,334	-	-	723,568	2.58%	9,334		18,668
352	1311052	5501033	STORAGE WELLS	-	-	9,519,502	3.19%	151,836	20,000	(1,000)	9,538,502	3.19%	152,139		303,975
35201	1311030	5505300	STORAGE RIGHTS	-	-	860,396	1.85%	7,959	-	-	860,396	1.85%	7,959		15,917
35202	1311052	5501033	STORAGE RESERVOIRS	-	-	1,759,385	1.83%	16,098	-	-	1,759,385	1.83%	16,098		32,197
35203	1311052	5501033	NONRECOVERABLE NATURAL GAS	-	-	294,307	1.75%	2,575	-	-	294,307	1.75%	2,575		5,150
353	1311052	5501033	STORAGE LINES	-	-	7,460,625	2.05%	76,471	10,000	(500)	7,470,125	2.05%	76,569		153,040
354	1311052	5501033	STORAGE COMPRESSOR STAT EQUIP	15,000	(750)	7,027,224	1.96%	68,867	35,000	(1,750)	7,060,474	1.96%	69,193		138,059
355	1311052	5501033	STORAGE MEASURING & REG EQUIP	-	-	1,259,305	2.59%	16,308	10,000	(500)	1,268,805	2.59%	16,431		32,739
356	1311052	5501033	PURIFICATION EQUIPMENT	5,000	(250)	6,587,376	3.19%	105,069	20,000	(1,000)	6,606,376	3.19%	105,372		210,440
357	1311052	5501033	STORAGE OTHER EQUIPMENT	-	-	109,795	0.51%	280	-	-	109,795	0.51%	280		560
															0
			SUB TOTAL	20,000	(1,000)	35,862,599		454,797	95,000	(4,750)	35,952,849		455,949		910,747
															0
			TRANSMISSION												0
3651	1311030	Non Depr	LAND & RIGHTS	-	-	425,055	0.00%	-	-	-	425,055	0.00%	-		-
3652	1311030	Non Depr	RIGHTS OF WAY	-	-	1,250,617	0.00%	-	-	-	1,250,617	0.00%	-		-

Delta Natural Gas Company, Inc.
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(Forecasted Test Period 12ME 6/30/26; Base Period 12ME 2/28/25)

FERC NO	ASSET GL	DEPR EXP GL	DESCRIPTION	Period July to December 2025 Adds	Retires	Total	DEPR RATE	Semi-Annual DEPR CALCULATED	Period January to June 2026 Adds	Retires	Total	DEPR RATE	Semi-Annual DEPR CALCULATED		Yearly Depr Calculated
366	1311060	5501040	STRUCTURES & IMPROVMENTS	-	-	521,656	2.30%	5,999	-	-	521,656	2.30%	5,999		11,998
367	1311060	5501040	TRANSMISSION MAINS	6,477,960	(323,898)	67,035,807	3.35%	1,122,850	300,000	(15,000)	67,320,807	3.35%	1,127,624		2,250,473
368	1311060	5501040	COMPRESSOR STATION EQUIPMENT	-	-	8,950,748	3.83%	171,407	50,000	(2,500)	8,998,248	3.83%	172,316		343,723
369	1311060	5501040	MEASURING & REG STAT EQUIPMENT	-	-	8,069,047	4.50%	181,554	-	-	8,069,047	4.50%	181,554		363,107
371	1311060	5501040	OTHER EQUIP	-	-	407,759	2.19%	4,465	10,000	(500)	417,259	2.19%	4,569		9,034
															0
			SUB TOTAL	6,477,960	(323,898)	86,660,689		1,486,274	360,000	(18,000)	87,002,689		1,492,062		2,978,336
															0
			DISTRIBUTION												0
374	1311030	Non Depr	DISTRIBUTION RIGHTS OF WAYS	3,000	(150)	301,406	0.00%	-	3,000	(150)	304,256	0.00%	-		-
37401	1311030	Non Depr	DISTRIBUTION LAND	-	-	71,587	0.00%	-	-	-	71,587	0.00%	-		-
375	1311070	5501050	STRUCTURES & IMPROVMENTS	2,500	(125)	128,116	2.34%	1,499	2,500	(125)	130,491	2.34%	1,527		3,026
376	1311070	5501050	DISTRIBUTION MAINS	4,182,223	(209,111)	135,166,365	2.98%	2,013,979	5,171,467	(258,573)	140,079,259	2.98%	2,087,181		4,101,160
378	1311070	5501050	MEAS & REG STAT - GENERAL	125,000	(6,250)	3,379,396	3.95%	66,743	126,000	(6,300)	3,499,096	3.95%	69,107		135,850
379	1311070	5501050	MEAS & REG STAT - CITY GATE	70,000	(3,500)	1,025,433	2.17%	11,126	-	-	1,025,433	2.17%	11,126		22,252
380	1311070	5501050	SERVICES	989,289	(49,464)	30,989,590	3.34%	517,526	1,132,610	(56,631)	32,065,570	3.34%	535,495		1,053,021
381	1311070	5501050	METERS	140,000	(7,000)	14,746,196	3.18%	234,465	120,000	(6,000)	14,860,196	3.18%	236,277		470,742
382	1311070	5501050	METER & REGULATOR INSTALLATION	24,800	(1,240)	5,792,903	3.86%	111,803	25,200	(1,260)	5,816,843	3.86%	112,265		224,068
383	1311070	5501050	HOUSE REGULATORS	78,000	(3,900)	4,891,738	4.30%	105,172	77,000	(3,850)	4,964,888	4.30%	106,745		211,917
385	1311070	5501050	INDUSTRIAL METER SETS	25,000	(1,250)	1,849,384	2.86%	26,446	25,000	(1,250)	1,873,134	2.86%	26,786		53,232
387	1311070	5501050	OTHER EQUIP	-	-	27,914	2.19%	306		-	27,914	2.19%	306		611
			SUB TOTAL	5,639,812	(281,991)	198,370,028		3,089,065	6,682,777	(334,139)	204,718,667		3,186,815		6,275,879
															0
			GENERAL												0
389	1331030	Non Depr	LAND & RIGHTS	-	-	998,571	0.00%	-	-	-	998,571	0.00%	-		-
390	1331090	5501020	STRUCTURES & IMPROVEMENTS	98,079	(4,904)	8,520,058	2.00%	85,201	451,000	(22,550)	8,948,508	2.00%	89,485		174,686
391	1331090	5501070	OFFICE FURN & EQUIP-FURNITURE	41,500	(2,075)	278,298	1.00%	1,391	42,000	(2,100)	318,198	1.00%	1,591		2,982
391	1331090	5501070	OFFICE FURN & EQUIP-OFFC EQUIPMT	-	-	611,802	10.00%	30,590	-	-	611,802	10.00%	30,590		61,180
3912	1331090	5501070	OFFICE FURN & EQUIP-COMPUTER HARDW	-	-	7,364,702	10.00%	368,235	-	-	7,364,702	10.00%	368,235		736,470
392	1331090	5501060	AUTOS & TRUCKS	875,432	(43,772)	10,323,912	8.14%	420,183	568,015	(28,401)	10,863,526	8.14%	442,146		862,329
393	1331090	5501070	STORES EQUIPMENT	-	-	36,011	2.00%	-	-	-	36,011	2.00%	-	Fully Depr	-
394	1331090	5501070	TOOLS & WORK EQUIPMENT	2,500	(125)	1,276,717	4.00%	25,534	2,500	(125)	1,279,092	4.00%	25,582		51,116
39401	1331090	5501070	COMP NG STAT & EQUIP	-	-	2,722	4.00%	-	-	-	2,722	4.00%	-	Fully Depr	-
395	1331090	5501070	LABORATORY EQUIPMENT	-	-	189,752	5.00%	4,744	10,000	(500)	199,252	5.00%	4,981		9,725
396	1331090	5501060	POWER OPERATED EQUIPMENT	-	-	6,748,255	2.00%	67,483	150,000	(7,500)	6,890,755	2.00%	68,908		136,390
397	1331090	5501070	COMMUNICATION EQUIPMENT	-	-	214,656	5.00%	5,366	-	-	214,656	5.00%	5,366		10,733
398	1331090	5501070	MISCELLANEOUS EQUIPMENT	-	-	71,785	2.00%	718	-	-	71,785	2.00%	718		1,436
39901	1331090	5501070	OTHER TANG EQUIP-MAPPING COST	-	-	265,540	4.00%	-	-	-	265,540	4.00%	-	Fully Depr	-

CONFIDENTIAL INFORMATION REDACTED

Delta Natural Gas Company, Inc.
Case No. 2024-00346
Jurisdictional Rate Base Summary
(Forecasted Test Period 12ME 6/30/26; Base Period 12ME 2/28/25)

FERC NO	ASSET GL	DEPR EXP GL	DESCRIPTION	Period July to December 2025 Adds	Retires	Total	DEPR RATE	Semi-Annual DEPR CALCULATED	Period January to June 2026 Adds	Retires	Total	DEPR RATE	Semi-Annual DEPR CALCULATED	Yearly Depr Calculated
			SUB TOTAL	1,017,511	(50,876)	36,902,782		1,009,445	1,223,515	(61,176)	38,065,121		1,037,602	2,047,047
														0
			TOTAL	13,607,343	(680,367)	372,222,776		6,599,323	9,112,027	(455,601)	380,879,202		6,765,606	13,364,929
			Check	13,607,343					9,112,027					

Delta Natural Gas Company, Inc.
Case No. 2024-00346
Jurisdictional Rate Base Summary
(Forecasted Test Period 12ME 6/30/26; Base Period 12ME 2/28/25)

DELTA
PLANT BALANCES AND CALCULATED DEPRECIATION EXPENSE

July 2025 - June 2026

FERC NO	ASSET GL	DEPR EXP GL	DESCRIPTION	Capital Budget by Month Jan	Feb	Mar	Apr	May	June	July	Aug	Sept	Oct	Nov	Dec	Total	
			INTANGIBLE														
301	1311020	Non Depr	ORGANIZATION													0	
303	1311020	5505010	COMPUTER SOFTWARE OTHER													0	
303	1311020	5505010	COMPUTER SOFTWARE MAJOR	71,677	71,677	71,677	71,677	71,677	71,677	113,456	113,456	113,456	113,456	113,456	113,456	1,110,795	1,110,795
			SUB TOTAL	71,677	71,677	71,677	71,677	71,677	71,677	113,456	113,456	113,456	113,456	113,456	113,456	1,110,795	1,110,795
			PRODUCTION														
3254	1311030	5501010	RIGHT OF WAYS	-	-	-	-	-	-	-	-	-	-	-	-	-	-
327	1311050	5501030	COMP STAT STRUCTURES	-	-	-	-	-	-	-	-	-	-	-	-	-	-
331	1311050	5501030	WELL EQUIPMENT	-	-	-	-	-	-	-	-	-	-	-	-	-	-
332	1311050	5501030	FIELD LINES	4,000	4,000	4,000	4,000	4,000	2,000	-	4,000	4,000	4,000	4,000	4,000	42,000	42,000
333	1311050	5501030	COMPRESSOR STAT EQUIPMENT	-	-	-	-	-	-	-	-	-	-	16,000	24,000	40,000	40,000
334	1311050	5501030	MEASURING & REG STATIONS	-	-	-	-	-	-	-	-	-	-	-	10,000	10,000	10,000
			SUB TOTAL	4,000	4,000	4,000	4,000	4,000	2,000	-	4,000	4,000	4,000	20,000	38,000	92,000	92,000
			STORAGE & PROCESSING														
35001	1311030	Non Depr	STORAGE LAND	-	-	-	-	-	-	-	-	-	-	-	-	-	-
35002	1311030	Non Depr	STORAGE RIGHT OF WAY	-	-	-	-	-	-	-	-	-	-	-	-	-	-
351	1311052	5501033	STRUCTURES & IMPROVEMENTS	-	-	-	-	-	-	-	-	-	-	-	-	-	-
352	1311052	5501033	STORAGE WELLS	-	-	-	-	-	-	-	-	-	20,000	-	-	20,000	20,000
35201	1311030	5505300	STORAGE RIGHTS	-	-	-	-	-	-	-	-	-	-	-	-	-	-
35202	1311052	5501033	STORAGE RESERVOIRS	-	-	-	-	-	-	-	-	-	-	-	-	-	-
35203	1311052	5501033	NONRECOVERABLE NATURAL GAS	-	-	-	-	-	-	-	-	-	-	-	-	-	-
353	1311052	5501033	STORAGE LINES	-	-	-	-	-	-	-	-	-	-	3,000	7,000	10,000	10,000
354	1311052	5501033	STORAGE COMPRESSOR STAT EQUIP	15,000	-	-	-	-	-	-	-	-	-	20,000	15,000	50,000	50,000
355	1311052	5501033	STORAGE MEASURING & REG EQUIP	-	-	-	-	-	-	-	-	-	-	-	10,000	10,000	10,000
356	1311052	5501033	PURIFICATION EQUIPMENT	5,000	-	-	-	-	-	-	-	-	-	10,000	10,000	25,000	25,000
357	1311052	5501033	STORAGE OTHER EQUIPMENT	-	-	-	-	-	-	-	-	-	-	-	-	-	-
			SUB TOTAL	20,000	-	-	-	-	-	-	-	-	20,000	33,000	42,000	115,000	115,000
			TRANSMISSION														
3651	1311030	Non Depr	LAND & RIGHTS	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3652	1311030	Non Depr	RIGHTS OF WAY	-	-	-	-	-	-	-	-	-	-	-	-	-	-
366	1311060	5501040	STRUCTURES & IMPROVMENTS	-	-	-	-	-	-	-	-	-	-	-	-	-	-
367	1311060	5501040	TRANSMISSION MAINS	1,465,200	1,465,200	1,465,200	1,105,560	976,800	-	-	-	-	-	180,000	120,000	6,777,960	6,777,960
368	1311060	5501040	COMPRESSOR STATTION EQUIPMENT	-	-	-	-	-	-	-	-	-	-	20,000	30,000	50,000	50,000

Delta Natural Gas Company, Inc.
Case No. 2024-00346
Jurisdictional Rate Base Summary
(Forecasted Test Period 12ME 6/30/26; Base Period 12ME 2/28/25)

July 2025 - June 2026

FERC NO	ASSET GL	DEPR EXP GL	DESCRIPTION	Capital Budget by Month: Jan	Feb	Mar	Apr	May	June	July	Aug	Sept	Oct	Nov	Dec	Total	
369	1311060	5501040	MEASURING & REG STAT EQUIPMENT	-	-	-	-	-	-	-	-	-	-	-	-	-	-
371	1311060	5501040	OTHER EQUIP	-	-	-	-	-	-	-	-	-	-	5,000	5,000	10,000	10,000
			SUB TOTAL	1,465,200	1,465,200	1,465,200	1,105,560	976,800	-	-	-	-	-	205,000	155,000	6,837,960	6,837,960
			DISTRIBUTION														
374	1311030	Non Depr	DISTRIBUTION RIGHTS OF WAYS	500	500	500	500	500	500	500	500	500	500	500	500	6,000	6,000
37401	1311030	Non Depr	DISTRIBUTION LAND	-	-	-	-	-	-	-	-	-	-	-	-	-	-
375	1311070	5501050	STRUCTURES & IMPROVMENTS	400	400	450	400	400	450	400	400	450	400	400	450	5,000	5,000
376	1311070	5501050	DISTRIBUTION MAINS	1,165,350	1,165,350	961,304	838,034	52,185	-	-	609,439	877,207	1,228,274	1,228,274	1,228,274	9,353,690	9,353,690
378	1311070	5501050	MEAS & REG STAT - GENERAL	21,000	20,800	20,800	20,800	20,800	20,800	21,000	21,000	21,000	21,000	21,000	21,000	251,000	251,000
379	1311070	5501050	MEAS & REG STAT - CITY GATE	25,000	-	-	35,000	10,000	-	-	-	-	-	-	-	70,000	70,000
380	1311070	5501050	SERVICES	247,720	247,720	239,763	239,763	14,322	-	68,295	73,213	237,122	237,122	245,317	271,542	2,121,899	2,121,899
381	1311070	5501050	METERS	50,000	50,000	19,200	10,400	10,400	-	20,000	20,000	20,000	20,000	20,000	20,000	260,000	260,000
382	1311070	5501050	METER & REGULATOR INSTALLATION	4,200	4,200	4,200	4,200	4,000	4,000	4,200	4,200	4,200	4,200	4,200	4,200	50,000	50,000
383	1311070	5501050	HOUSE REGULATORS	13,000	13,000	13,000	13,000	13,000	13,000	12,000	13,000	13,000	13,000	13,000	13,000	155,000	155,000
385	1311070	5501050	INDUSTRIAL METER SETS	4,200	4,200	4,200	4,200	4,200	4,000	4,000	4,200	4,200	4,200	4,200	4,200	50,000	50,000
			SUB TOTAL	1,531,370	1,506,170	1,263,417	1,166,297	129,807	42,750	130,395	745,951	1,177,679	1,528,695	1,536,891	1,563,166	12,322,590	12,322,590
			GENERAL														
389	1331030	Non Depr	LAND & RIGHTS	-	-	-	-	-	-	-	-	-	-	-	-	-	-
390	1331090	5501020	STRUCTURES & IMPROVEMENTS	30,000	20,000	20,000	10,000	10,000	8,079	4,000	4,000	8,000	25,000	50,000	360,000	549,079	549,079
391	1331090	5501070	OFFICE FURN & EQUIP-FURNITURE	7,000	5,500	6,500	7,000	7,000	8,500	7,000	7,000	8,000	7,500	8,000	4,500	83,500	83,500
391	1331090	5501070	OFFICE FURN & EQUIP-OFFC EQUIPMT	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3912	1331090	5501070	OFFICE FURN & EQUIP-COMPUTER HARDW	-	-	-	-	-	-	-	-	-	-	-	-	-	-
392	1331090	5501060	AUTOS & TRUCKS	159,986	159,986	290,000	48,000	75,148	142,312	49,440	170,000	59,202	75,148	49,440	164,785	1,443,447	1,443,447
393	1331090	5501070	STORES EQUIPMENT	-	-	-	-	-	-	-	-	-	-	-	-	-	-
394	1331090	5501070	TOOLS & WORK EQUIPMENT	417	417	417	417	417	417	417	417	417	417	417	417	5,000	5,000
39401	1331090	5501070	COMP NG STAT & EQUIP	-	-	-	-	-	-	-	-	-	-	-	-	-	-
395	1331090	5501070	LABORATORY EQUIPMENT	-	-	-	-	-	-	-	-	-	-	-	10,000	10,000	10,000
396	1331090	5501060	POWER OPERATED EQUIPMENT	-	-	-	-	-	-	-	-	-	-	-	150,000	150,000	150,000
397	1331090	5501070	COMMUNICATION EQUIPMENT	-	-	-	-	-	-	-	-	-	-	-	-	-	-
398	1331090	5501070	MISCELLANEOUS EQUIPMENT	-	-	-	-	-	-	-	-	-	-	-	-	-	-
39901	1331090	5501070	OTHER TANG EQUIP-MAPPING COST	-	-	-	-	-	-	-	-	-	-	-	-	-	-
			SUB TOTAL	197,403	185,903	316,917	65,417	92,565	159,308	60,857	181,417	75,619	108,065	107,857	689,702	2,241,026	2,241,026
			TOTAL	3,289,650	3,232,950	3,121,211	2,412,950	1,274,848	275,734	304,708	1,044,824	1,370,753	1,774,216	2,016,203	2,601,324	22,719,371	22,719,371
			Check	3,289,650	3,232,950	3,121,211	2,412,950	1,274,848	275,734	304,708	1,044,824	1,370,753	1,774,216	2,016,203	2,601,324	22,719,371	

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Tab 55
Part 10

Delta Natural Gas Company, Inc.
Case No. 2024-00346
Jurisdictional Rate Base Summary
(Forecasted Test Period 12ME 6/30/26; Base Period 12ME 2/28/25)

DELTA
PLANT BALANCES AND CALCULATED DEPRECIATION EXPENSE

FERC NO	ASSET GL	DEPR EXP GL	DESCRIPTION	Jun 25	Jul 25	Aug 25	Sep 25	Oct 25	Nov 25	Dec 25	Jan 26	Feb 26	Mar 26	Apr 26	May 26	June 26	13 Mo. Ave.	DEPR RATE	DEPR @ 13 Mo. Ave.	
			INTANGIBLE																	
301	1311020	Non Depr	ORGANIZATION	53,151	53,151	53,151	53,151	53,151	53,151	53,151	53,151	53,151	53,151	53,151	53,151	53,151	53,151	0.00%	-	
303	1311020	5505010	COMPUTER SOFTWARE OTHER	-	-	-	-	-	-	-	-	-	-	-	-	-	-	10.00%	-	Fully Depr
303	1311020	5505010	COMPUTER SOFTWARE MAJOR	9,627,374	9,695,466	9,763,559	9,831,652	9,899,745	9,967,838	10,035,931	10,143,714	10,251,497	10,359,280	10,467,063	10,574,846	10,682,629	10,100,045	10.00%	1,010,005	
			SUB TOTAL	9,680,525	9,748,617	9,816,710	9,884,803	9,952,896	10,020,989	10,089,082	10,196,865	10,304,648	10,412,431	10,520,214	10,627,997	10,735,780	10,153,196		1,010,005	
			PRODUCTION																	
3254	1311030	5501010	RIGHT OF WAYS	97,055	97,055	97,055	97,055	97,055	97,055	97,055	97,055	97,055	97,055	97,055	97,055	97,055	97,055	3.00%	-	Fully Depr
327	1311050	5501030	COMP STAT STRUCTURES	147,676	147,676	147,676	147,676	147,676	147,676	147,676	147,676	147,676	147,676	147,676	147,676	147,676	147,676	3.00%	4,430	
331	1311050	5501030	WELL EQUIPMENT	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0.00%	-	
332	1311050	5501030	FIELD LINES	2,688,150	2,691,950	2,695,750	2,699,550	2,703,350	2,707,150	2,709,050	2,709,050	2,712,850	2,716,650	2,720,450	2,724,250	2,728,050	2,708,173	2.25%	60,934	
333	1311050	5501030	COMPRESSOR STAT EQUIPMENT	1,005,110	1,005,110	1,005,110	1,005,110	1,005,110	1,005,110	1,005,110	1,005,110	1,005,110	1,005,110	1,005,110	1,020,310	1,043,110	1,009,202	4.00%	40,368	
334	1311050	5501030	MEASURING & REG STATIONS	378,706	378,706	378,706	378,706	378,706	378,706	378,706	378,706	378,706	378,706	378,706	378,706	388,206	379,437	2.72%	10,321	
			SUB TOTAL	4,316,696	4,320,496	4,324,296	4,328,096	4,331,896	4,335,696	4,337,596	4,337,596	4,341,396	4,345,196	4,348,996	4,367,996	4,404,096	4,341,543		116,053	
			STORAGE & PROCESSING																	
35001	1311030	Non Depr	STORAGE LAND	74,295	74,295	74,295	74,295	74,295	74,295	74,295	74,295	74,295	74,295	74,295	74,295	74,295	74,295	0.00%	-	
35002	1311030	Non Depr	STORAGE RIGHT OF WAY	186,821	186,821	186,821	186,821	186,821	186,821	186,821	186,821	186,821	186,821	186,821	186,821	186,821	186,821	0.00%	-	
351	1311052	5501033	STRUCTURES & IMPROVEMENTS	723,568	723,568	723,568	723,568	723,568	723,568	723,568	723,568	723,568	723,568	723,568	723,568	723,568	723,568	2.58%	18,668	
352	1311052	5501033	STORAGE WELLS	9,519,502	9,519,502	9,519,502	9,519,502	9,519,502	9,519,502	9,519,502	9,519,502	9,519,502	9,519,502	9,538,502	9,538,502	9,538,502	9,523,887	3.19%	303,812	
35201	1311030	5505300	STORAGE RIGHTS	860,396	860,396	860,396	860,396	860,396	860,396	860,396	860,396	860,396	860,396	860,396	860,396	860,396	860,396	1.85%	15,917	
35202	1311052	5501033	STORAGE RESERVOIRS	1,759,385	1,759,385	1,759,385	1,759,385	1,759,385	1,759,385	1,759,385	1,759,385	1,759,385	1,759,385	1,759,385	1,759,385	1,759,385	1,759,385	1.83%	32,197	
35203	1311052	5501033	NONRECOVERABLE NATURAL GAS	294,307	294,307	294,307	294,307	294,307	294,307	294,307	294,307	294,307	294,307	294,307	294,307	294,307	294,307	1.75%	5,150	
353	1311052	5501033	STORAGE LINES	7,460,625	7,460,625	7,460,625	7,460,625	7,460,625	7,460,625	7,460,625	7,460,625	7,460,625	7,460,625	7,460,625	7,463,475	7,470,125	7,461,575	2.05%	152,962	
354	1311052	5501033	STORAGE COMPRESSOR STAT EQUIP	7,012,974	7,027,224	7,027,224	7,027,224	7,027,224	7,027,224	7,027,224	7,027,224	7,027,224	7,027,224	7,027,224	7,046,224	7,060,474	7,030,147	1.96%	137,791	
355	1311052	5501033	STORAGE MEASURING & REG EQUIP	1,259,305	1,259,305	1,259,305	1,259,305	1,259,305	1,259,305	1,259,305	1,259,305	1,259,305	1,259,305	1,259,305	1,259,305	1,268,805	1,260,036	2.59%	32,635	
356	1311052	5501033	PURIFICATION EQUIPMENT	6,582,626	6,587,376	6,587,376	6,587,376	6,587,376	6,587,376	6,587,376	6,587,376	6,587,376	6,587,376	6,587,376	6,596,876	6,606,376	6,589,203	3.19%	210,196	
357	1311052	5501033	STORAGE OTHER EQUIPMENT	109,795	109,795	109,795	109,795	109,795	109,795	109,795	109,795	109,795	109,795	109,795	109,795	109,795	109,795	0.51%	560	
			SUB TOTAL	35,843,599	35,862,599	35,862,599	35,862,599	35,862,599	35,862,599	35,862,599	35,862,599	35,862,599	35,862,599	35,881,599	35,912,949	35,952,849	35,873,415		909,888	
			TRANSMISSION																	
3651	1311030	Non Depr	LAND & RIGHTS	425,055	425,055	425,055	425,055	425,055	425,055	425,055	425,055	425,055	425,055	425,055	425,055	425,055	425,055	0.00%	-	
3652	1311030	Non Depr	RIGHTS OF WAY	1,250,617	1,250,617	1,250,617	1,250,617	1,250,617	1,250,617	1,250,617	1,250,617	1,250,617	1,250,617	1,250,617	1,250,617	1,250,617	1,250,617	0.00%	-	
366	1311060	5501040	STRUCTURES & IMPROVMENTS	521,656	521,656	521,656	521,656	521,656	521,656	521,656	521,656	521,656	521,656	521,656	521,656	521,656	521,656	2.30%	11,998	
367	1311060	5501040	TRANSMISSION MAINS	60,881,745	62,273,685	63,665,625	65,057,565	66,107,847	67,035,807	67,035,807	67,035,807	67,035,807	67,035,807	67,035,807	67,206,807	67,320,807	65,748,379	3.35%	2,202,571	
368	1311060	5501040	COMPRESSOR STATTION EQUIPMENT	8,950,748	8,950,748	8,950,748	8,950,748	8,950,748	8,950,748	8,950,748	8,950,748	8,950,748	8,950,748	8,950,748	8,969,748	8,998,248	8,955,863	3.83%	343,010	
369	1311060	5501040	MEASURING & REG STAT EQUIPMENT	8,069,047	8,069,047	8,069,047	8,069,047	8,069,047	8,069,047	8,069,047	8,069,047	8,069,047	8,069,047	8,069,047	8,069,047	8,069,047	8,069,047	4.50%	363,107	
371	1311060	5501040	OTHER EQUIP	407,759	407,759	407,759	407,759	407,759	407,759	407,759	407,759	407,759	407,759	407,759	412,509	417,259	408,855	2.19%	8,954	
			SUB TOTAL	80,506,627	81,898,567	83,290,507	84,682,447	85,732,729	86,660,689	86,660,689	86,660,689	86,660,689	86,660,689	86,660,689	86,855,439	87,002,689	85,379,472		2,929,639	
			DISTRIBUTION																	
374	1311030	Non Depr	DISTRIBUTION RIGHTS OF WAYS	298,556	299,031	299,506	299,981	300,456	300,931	301,406	301,881	302,356	302,831	303,306	303,781	304,256	301,406	0.00%	-	
37401	1311030	Non Depr	DISTRIBUTION LAND	71,587	71,587	71,587	71,587	71,587	71,587	71,587	71,587	71,587	71,587	71,587	71,587	71,587	71,587	0.00%	-	
375	1311070	5501050	STRUCTURES & IMPROVMENTS	125,741	126,121	126,501	126,929	127,309	127,689	128,116	128,496	128,876	129,304	129,684	130,064	130,491	128,102	2.34%	2,998	
376	1311070	5501050	DISTRIBUTION MAINS	131,193,253	132,300,336	133,407,419	134,320,657	135,116,789	135,166,365	135,166,365	135,166,365	135,745,332	136,578,679	137,745,539	138,912,399	140,079,259	135,453,751	2.98%	4,036,522	
378	1311070	5501050	MEAS & REG STAT - GENERAL	3,260,646	3,280,596	3,300,356	3,320,116	3,339,876	3,359,636	3,379,396	3,399,346	3,419,296	3,439,246	3,459,196	3,479,146	3,499,096	3,379,688	3.95%	133,498	
379	1311070	5501050	MEAS & REG STAT - CITY GATE	958,933	982,683	982,683	982,683	1,015,933	1,025,433	1,025,433	1,025,433	1,025,433	1,025,433	1,025,433	1,025,433	1,025,433	1,009,722	2.17%	21,911	
380	1311070	5501050	SERVICES	30,049,765	30,285,100	30,520,434	30,748,209	30,975,984	30,989,590	30,989,590	31,054,471	31,124,023	31,349,288	31,574,554	31,807,605	32,065,570	31,041,091	3.34%	1,036,772	
381	1311070	5501050	METERS	14,613,196	14,660,696	14,708,196	14,726,436	14,736,316	14,746,196	14,746,196	14,765,196	14,784,196	14,803,196	14,822,196	14,841,196	14,860,196	14,754,877	3.18%	469,205	
382	1311070	5501050	METER & REGULATOR INSTALLATION	5,769,343	5,773,333	5,777,323	5,781,313	5,785,303	5,789,103	5,792,903	5,796,893	5,800,883	5,804,873	5,808,863	5,812,853	5,816,843	5,793,064	3.86%	223,612	
383	1311070	5501050	HOUSE REGULATORS	4,817,638	4,829,988	4,842,338	4,854,688	4,867,038	4,879,388	4,891,738	4,903,138	4,915,488	4,927,838	4,940,188	4,952,538	4,964,888	4,891,300	4.30%	210,326	
385	1311070	5501050	INDUSTRIAL METER SETS	1,825,634	1,829,624	1,833,614	1,837,604	1,841,594	1,845,584	1,849,384	1,853,184	1,857,174	1,861,164	1,865,154	1,869,144	1,873,134	1,849,384	2.86%	52,892	
387	1311070	5501050	OTHER EQUIP	27,914	27,914	27,914	27,914	27,914	27,914	27,914	27,914	27,914	27,914	27,914	27,914	27,914	27,914	2.19%	611	

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Tab 55
Part 10

Delta Natural Gas Company, Inc.
Case No. 2024-00346
Jurisdictional Rate Base Summary
(Forecasted Test Period 12ME 6/30/26; Base Period 12ME 2/28/25)

FERC NO	ASSET GL	DEPR EXP GL	DESCRIPTION	Jun 25	Jul 25	Aug 25	Sep 25	Oct 25	Nov 25	Dec 25	Jan 26	Feb 26	Mar 26	Apr 26	May 26	June 26	13 Mo. Ave.	DEPR RATE	DEPR @ 13 Mo. Ave.	
			SUB TOTAL	193,012,206	194,467,008	195,897,870	197,098,117	198,206,099	198,329,416	198,370,028	198,493,904	199,202,557	200,321,352	201,773,613	203,233,659	204,718,667	198,701,884		6,188,347	
			GENERAL																	
389	1331030	Non Depr	LAND & RIGHTS	998,571	998,571	998,571	998,571	998,571	998,571	998,571	998,571	998,571	998,571	998,571	998,571	998,571	998,571	0.00%	-	
390	1331090	5501020	STRUCTURES & IMPROVEMENTS	8,426,883	8,455,383	8,474,383	8,493,383	8,502,883	8,512,383	8,520,058	8,523,858	8,527,658	8,535,258	8,559,008	8,606,508	8,948,508	8,545,089	2.00%	170,902	
391	1331090	5501070	OFFICE FURN & EQUIP-FURNITURE	238,873	238,873	238,873	238,873	238,873	238,873	238,873	238,873	238,873	238,873	238,873	238,873	238,873	238,873	1.00%	2,389	
391	1331090	5501070	OFFICE FURN & EQUIP-OFFC EQUIPMT	611,802	618,452	623,677	629,852	636,502	643,152	651,227	657,877	664,527	672,127	679,252	686,852	691,127	651,264	10.00%	65,126	
3912	1331090	5501070	OFFICE FURN & EQUIP-COMPUTER HARDW	7,364,702	7,364,702	7,364,702	7,364,702	7,364,702	7,364,702	7,364,702	7,364,702	7,364,702	7,364,702	7,364,702	7,364,702	7,364,702	7,364,702	10.00%	736,470	
392	1331090	5501060	AUTOS & TRUCKS	9,492,252	9,644,239	9,796,225	10,071,725	10,117,325	10,188,716	10,323,912	10,370,880	10,532,380	10,588,622	10,660,013	10,706,981	10,863,526	10,258,215	8.14%	835,019	
393	1331090	5501070	STORES EQUIPMENT	36,011	36,011	36,011	36,011	36,011	36,011	36,011	36,011	36,011	36,011	36,011	36,011	36,011	36,011	2.00%	-	Fully Depr
394	1331090	5501070	TOOLS & WORK EQUIPMENT	1,274,342	1,274,738	1,275,134	1,275,530	1,275,925	1,276,321	1,276,717	1,277,113	1,277,509	1,277,905	1,278,300	1,278,696	1,279,092	1,276,717	4.00%	51,069	
39401	1331090	5501070	COMP NG STAT & EQUIP	2,722	2,722	2,722	2,722	2,722	2,722	2,722	2,722	2,722	2,722	2,722	2,722	2,722	2,722	4.00%	-	Fully Depr
395	1331090	5501070	LABORATORY EQUIPMENT	189,752	189,752	189,752	189,752	189,752	189,752	189,752	189,752	189,752	189,752	189,752	189,752	199,252	190,483	5.00%	9,524	
396	1331090	5501060	POWER OPERATED EQUIPMENT	6,748,255	6,748,255	6,748,255	6,748,255	6,748,255	6,748,255	6,748,255	6,748,255	6,748,255	6,748,255	6,748,255	6,748,255	6,890,755	6,759,216	2.00%	135,184	
397	1331090	5501070	COMMUNICATION EQUIPMENT	214,656	214,656	214,656	214,656	214,656	214,656	214,656	214,656	214,656	214,656	214,656	214,656	214,656	214,656	5.00%	10,733	
398	1331090	5501070	MISCELLANEOUS EQUIPMENT	71,785	71,785	71,785	71,785	71,785	71,785	71,785	71,785	71,785	71,785	71,785	71,785	71,785	71,785	2.00%	1,436	
39901	1331090	5501070	OTHER TANG EQUIP-MAPPING COST	265,540	265,540	265,540	265,540	265,540	265,540	265,540	265,540	265,540	265,540	265,540	265,540	265,540	265,540	4.00%	-	Fully Depr
			SUB TOTAL	35,936,146	36,123,679	36,300,287	36,601,357	36,663,503	36,751,440	36,902,782	36,960,596	37,132,942	37,204,779	37,307,441	37,409,905	38,065,121	36,873,844		2,017,851	
			TOTAL	359,295,800	362,420,967	365,492,269	368,457,420	370,749,723	371,960,828	372,222,776	372,512,248	373,504,831	374,807,047	376,492,552	378,407,945	380,879,202	371,323,354	3.55%	13,171,784	
			Check	359,295,800	362,420,967	365,492,269	368,457,420	370,749,723	371,960,828	372,222,776	372,512,248	373,504,831	374,807,047	376,492,552	378,407,945	380,879,202			13,171,785	

Delta Natural Gas Company, Inc.
Case No. 2024-00346
Jurisdictional Rate Base Summary
(Forecasted Test Period 12ME 6/30/26; Base Period 12ME 2/28/25)

	Work Order Number	WBS#	Agreemt Date	Expiration Date	Name	Agreement Requirement	Customers On Service	12/31/2022 Balance	Receipts	Refund	Agreement Retired	12/31/2023 Balance
1	501-301		12/18/2014	12/18/2024	[redacted]	1		7,000.00				7,000.00
2	10080425	501.20.026.1	7/15/2020	7/15/2030		1		3,350.00				3,350.00
3	10095622	501.21.019.1	7/1/2021	7/1/2031		1		3,100.00				3,100.00
4						1		435,255.84				435,255.84
5						1		78,988.12		25,302		53,686.24
6						1		125,000.00				125,000.00
7	10069041	503.19.020.1	7/10/2019	7/10/2029		1		5,500.00				5,500.00
8	507-197		08/30/2012	08/30/2022		1		3,500.00				3,500.00
9	10082603	507.20.008.1	9/15/2020	9/15/2030		1		470.00				470.00
10	508-221		7/29/2011	7/29/2021		1		2,270.00				2,270.00
11	508-221		7/29/2011	7/29/2021		1		(2,270.00)				(2,270.00)
12	508-231		5/14/2013	5/14/2023		1		4,800.00				4,800.00
13	511-03-650		09/06/2013	09/13/2023		1		3,000.00				3,000.00
14	10096191	511.21.017.1	8/9/2021	8/9/2031		1		400.00				400.00
15	10096191	511.21.017.1	8/10/201	8/10/2031		1		400.00				400.00
16			3/30/2022	3/30/2032		1		4,000.00				4,000.00
17	10108595	C.P160001107.000003.0009				1		1,430.00				1,430.00
18						1			3,980.00			3,980.00
TOTAL CASH DEPOSITS								676,193.96	3,980.00	25,301.88	-	654,872.08

CONFIDENTIAL INFORMATION REDACTED

Delta Natural Gas Company, Inc.
Case No. 2024-00346
Jurisdictional Rate Base Summary
(Forecasted Test Period 12ME 6/30/26; Base Period 12ME 2/28/25)

ACCUMULATED DEFERRED TAXES Source: Provision report 51051 Q2 2024 Tab 55
8/31/2024 Part 12

SAP A/C#	PowerTax Description	Co #1600 Delta Natural Gas Rate Base	Co #1600 Delta Natural Gas Non Rate Base	Co #1600 Delta Natural Gas Total	Co #1300 PKY Rate Base	Co #1300 PKY Non Rate Base	Co #1300 PKY Total	Combined Rate Base	Combined Non Rate Base	Combined Total
242										
T89020	ANNUAL PERFORM INCENT PLN		8,739	8,739	-	-	-	-	8,739	8,739
T89020	ANNUAL PERFORM INCENT PLN (2141200)		74,010	74,010	-	-	-	-	74,010	74,010
T86000	BAD DEBTS (1136101)		6,737	6,737			-	-	6,737	6,737
T86000	BAD DEBTS (1138010)		156,481	156,481			-	-	156,481	156,481
TCF	CHARITABLE CONTRIB LIMIT - FED		20,064	20,064		-	-	-	20,064	20,064
TCF	CHARITABLE CONTRIB LIMIT - KY		3,772	3,772	-		-	-	3,772	3,772
T80000	GOODWILL AMORTIZATION - TAX		(42,128)	(42,128)	-		-	-	(42,128)	(42,128)
T6214D	LOSS-DEBT EXTINGUISHMENT (1242150)		(275,886)	(275,886)	-	-	-	-	(275,886)	(275,886)
TCF	NET OPER LOSS - FED	75,677	-	75,677	-	-	-	75,677	-	75,677
TCF	NET OPER LOSS - KY	-	(82,176)	(82,176)	-		-	-	(82,176)	(82,176)
T71010	OPEB (2192037)		1,348	1,348	-		-	-	1,348	1,348
T71010	OPEB (2291510)		42,651	42,651			-	-	42,651	42,651
PLH	OTHER: DEFERRED DIFF FED		298,198	298,198		-	-	-	298,198	298,198
PLH	OTHER: REG DIFF - RA		(2,452)	(2,452)		-	-	-	(2,452)	(2,452)
T70010	PENSION (2291508)		498,277	498,277			-	-	498,277	498,277
T63120	PERFORMANCE STOCK UNITS		17,970	17,970				-	17,970	17,970
		-	-	-		-	-	-	-	-
		75,677	725,605	801,282	-	-	-	75,677	725,605	801,282
282	**282**									
PLT	PT-FED BASIS DIFFS 481A-NORM	(1,106,415)	-	(1,106,415)			-	(1,106,415)	-	(1,106,415)
PLT	PT-FED BASIS DIFFS-NORM	1,866,414	-	1,866,414			-	1,866,414	-	1,866,414
PLT	PT-FED M/L-NORM	(16,554,131)		(16,554,131)	-		-	(16,554,131)	-	(16,554,131)
PLT	PT-FED REPAIRS-NORM	(8,586,767)		(8,586,767)	-		-	(8,586,767)	-	(8,586,767)
PLT	PT-FED RSG AMORT	0	3,415,487	3,415,487			-	0	3,415,487	3,415,487
PLT	PT-KY BASIS DIFFS 481A-NORM	(208,111)		(208,111)			-	(208,111)	-	(208,111)
PLT	PT-KY BASIS DIFFS-NORM	351,494		351,494			-	351,494	-	351,494
PLT	PT-KY M/L-NORM	(2,860,478)		(2,860,478)			-	(2,860,478)	-	(2,860,478)
PLT	PT-KY REPAIRS-NORM	(1,615,130)	-	(1,615,130)			-	(1,615,130)	-	(1,615,130)
PLT	PT-KY RSG AMORT	(0)	217,815	217,815			-	(0)	217,815	217,815
		-		-		-	-	-	-	-
		(28,713,125)	3,633,302	(25,079,823)	-	-	-	(28,713,125)	3,633,302	(25,079,823)
283	**283**									
T89067	PURCHASE GAS ADJ-CUR PER (1194010)		(1,278,403)	(1,278,403)		-	-	-	(1,278,403)	(1,278,403)
T89067	PURCHASE GAS ADJ-CUR PER (1194060)		61,422	61,422				-	61,422	61,422
T63140	RESTRICTED STOCK AWARDS		3,893	3,893				-	3,893	3,893
T63110	RESTRICTED STOCK UNITS		4,482	4,482				-	4,482	4,482
T70030	SUPPLEMENTAL EXEC RET PLN (2291080)		329,073	329,073				-	329,073	329,073
T82040	TAX AMORTIZATION	(9,250)		(9,250)				(9,250)	-	(9,250)
T2602N	UNICAP 263A	15,869		15,869				15,869	-	15,869
T89060	VACATION (1242204)		(212,727)	(212,727)		-	-	-	(212,727)	(212,727)
T89060	VACATION (2141100)		212,727	212,727	-		-	-	212,727	212,727
VAL	VALUATION ALLOWANCE-CHAR CONT-FED		(20,064)	(20,064)	-		-	-	(20,064)	(20,064)
VAL	VALUATION ALLOWANCE-CHAR CONT-KY		(3,772)	(3,772)	-		-	-	(3,772)	(3,772)
		6,619	(903,370)	(896,752)	-	-	-	6,619	(903,370)	(896,752)
	254									
2220110	REGULATORY LIABILITY EXCESS - FED/STATE (NET)	(10,962,967)		(10,962,967)	-		-	(10,962,967)	-	(10,962,967)
2220120	REGULATORY LIABILITY EXCESS - FED/STATE (GROSS UP)		(3,644,584)	(3,644,584)	-		-	-	(3,644,584)	(3,644,584)
	Total	(39,593,796)	(189,047)	(39,782,844)	-	-	-	**(39,593,796)**	(189,047)	(39,782,844)

	(19,511,097)
	(5,664,195)
	(14,607,551)
Per TB at 8-31-24	(39,782,843)
Difference	1
Per Report 51051	(25,175,293)
Subtotal ADIT above	(25,175,293)
	0

Delta Natural Gas Company, Inc.
Case No. 2024-00346
Jurisdictional Rate Base Summary
(Forecasted Test Period 12ME 6/30/26; Base Period 12ME 2/28/25)

ACCUMULATED DEFERRED TAXES

Forecast Test Year 6/30/2026

		Co #1600			Co #1300					
SAP	**PowerTax**	**Delta Natural Gas**			**PKY**			**Combined**		
A/C#	**Description**	**Rate Base**	**Non Rate Base**	**Total**	**Rate Base**	**Non Rate Base**	**Total**	**Rate Base**	**Non Rate Base**	**Total**
242										
T89020	ANNUAL PERFORM INCENT PLN		8,739	8,739	-	-	-	-	8,739	8,739
T89020	ANNUAL PERFORM INCENT PLN (2141200)		74,010	74,010	-	-	-	-	74,010	74,010
TCF	CHARITABLE CONTRIB LIMIT - FED		20,064	20,064		-	-	-	20,064	20,064
TCF	CHARITABLE CONTRIB LIMIT - KY		3,772	3,772	-	-	-	-	3,772	3,772
T80000	GOODWILL AMORTIZATION - TAX		(42,128)	(42,128)		-	-	-	(42,128)	(42,128)
T6214D	LOSS-DEBT EXTINGUISHMENT (1242150)		(275,886)	(275,886)	-	-	-	-	(275,886)	(275,886)
TCF	NET OPER LOSS - FED	1,113,547	-	1,113,547	-	-	-	1,113,547	-	1,113,547
TCF	NET OPER LOSS - KY	145,210	-	145,210	-	-	-	145,210	-	145,210
T71010	OPEB (2192037)		1,348	1,348	-	-	-	-	1,348	1,348
T71010	OPEB (2291510)		42,651	42,651	-	-	-	-	42,651	42,651
PLH	OTHER: DEFERRED DIFF FED		298,198	298,198	-	-	-	-	298,198	298,198
PLH	OTHER: REG DIFF - RA		(2,452)	(2,452)	-	-	-	-	(2,452)	(2,452)
T70010	PENSION (2291508)		498,277	498,277	-	-	-	-	498,277	498,277
T63120	PERFORMANCE STOCK UNITS		17,970	17,970	-	-	-	-	17,970	17,970
		-	-	-	-	-	-	-	-	-
		1,258,757	807,781	2,066,538	-	-	-	1,258,757	807,781	2,066,538
282	**282**									
PLT	PT-FED BASIS DIFFS 481A-NORM	(1,066,958)	-	(1,066,958)			-	(1,066,958)	-	(1,066,958)
PLT	PT-FED BASIS DIFFS-NORM	2,294,134	-	2,294,134			-	2,294,134	-	2,294,134
PLT	PT-FED M/L-NORM	(16,058,531)		(16,058,531)	-		-	(16,058,531)	-	(16,058,531)
PLT	PT-FED REPAIRS-NORM	(11,643,617)		(11,643,617)	-		-	(11,643,617)	-	(11,643,617)
PLT	PT-FED RSG AMORT		2,987,621	2,987,621			-	-	2,987,621	2,987,621
PLT	PT-KY BASIS DIFFS 481A-NORM	(200,690)		(200,690)			-	(200,690)	-	(200,690)
PLT	PT-KY BASIS DIFFS-NORM	431,946		431,946			-	431,946	-	431,946
PLT	PT-KY M/L-NORM	(2,836,989)		(2,836,989)			-	(2,836,989)	-	(2,836,989)
PLT	PT-KY REPAIRS-NORM	(2,190,109)	-	(2,190,109)			-	(2,190,109)	-	(2,190,109)
PLT	PT-KY RSG AMORT		137,335	137,335			-	-	137,335	137,335
				-		-	-	-	-	-
		(31,270,813)	3,124,956	(28,145,857)	-	-	-	(31,270,813)	3,124,956	(28,145,857)
283	**283**									
T89067	PURCHASE GAS ADJ-CUR PER (1194010)		(1,278,403)	(1,278,403)		-	-	-	(1,278,403)	(1,278,403)
T89067	PURCHASE GAS ADJ-CUR PER (1194060)		61,422	61,422				-	61,422	61,422
T63140	RESTRICTED STOCK AWARDS		3,893	3,893				-	3,893	3,893
T63110	RESTRICTED STOCK UNITS		4,482	4,482				-	4,482	4,482
T70030	SUPPLEMENTAL EXEC RET PLN (2291080)		329,073	329,073				-	329,073	329,073
T82040	TAX AMORTIZATION	(9,250)		(9,250)				(9,250)	-	(9,250)
T2602N	UNICAP 263A	15,869		15,869				15,869	-	15,869
T89060	VACATION (1242204)		(212,727)	(212,727)				-	(212,727)	(212,727)
T89060	VACATION (2141100)		212,727	212,727				-	212,727	212,727
VAL	VALUATION ALLOWANCE-CHAR CONT-FED		(20,064)	(20,064)				-	(20,064)	(20,064)

CONFIDENTIAL INFORMATION REDACTED

Delta Natural Gas Company, Inc.
Case No. 2024-00346
Jurisdictional Rate Base Summary
(Forecasted Test Period 12ME 6/30/26; Base Period 12ME 2/28/25)

SAP A/C#	PowerTax Description	Delta Natural Gas Rate Base	Delta Natural Gas Non Rate Base	Delta Natural Gas Total	PKY Rate Base	PKY Non Rate Base	PKY Total		Combined Rate Base	Combined Non Rate Base	Combined Total
VAL	VALUATION ALLOWANCE-CHAR CONT-KY		(3,772)	(3,772)					-	(3,772)	(3,772)
		6,619	(903,370)	(896,752)	-	-	-		6,619	(903,370)	(896,752)
	254										
2220110	REGULATORY LIABILITY EXCESS - FED/STATE (NET)	(9,433,851)		(9,433,851)	-		-		(9,433,851)	-	(9,433,851)
2220120	REGULATORY LIABILITY EXCESS - FED/STATE (GROSS	-	(3,136,237)	(3,136,237)			-		-	(3,136,237)	(3,136,237)
	Total-13 month Average	(39,439,288)	(106,871)	(39,546,159)	-	-	-		(39,439,288)	(106,871)	(39,546,159)
							-				
							-				
	IRS Pro Rata Normalization Adjustment	-		-	-		-		-		-
	Total	(39,439,288)	(106,871)	(39,546,159)	-	-	-		(39,439,288)	(106,871)	(39,546,159)

CONFIDENTIAL INFORMATION REDACTED

Delta Natural Gas Company, Inc.
Case No. 2024-00346
Jurisdictional Rate Base Summary
(Forecasted Test Period 12ME 6/30/26; Base Period 12ME 2/28/25)

	190 NOL 282 Property	Norm Adj	Reg Liability Total	Other Rate Base ADIT	Total	Check	
Month							
June-24	28,637,448		10,962,967	(6,619)	39,593,796	(39,593,796)	-
July-24	28,701,702		10,898,332	(6,619)	39,593,415		
August-24	28,765,955		10,833,698	(6,619)	39,593,034		
September-24	28,830,208		10,769,063	(6,619)	39,592,653		
October-24	28,894,462		10,704,429	(6,619)	39,592,272		
November-24	28,958,715		10,639,794	(6,619)	39,591,891		
December-24	29,022,969		10,575,160	(6,619)	39,591,510		
January-25	29,087,222		10,510,526	(6,619)	39,591,129		
February-25	29,151,475		10,445,891	(6,619)	39,590,748	(39,590,748)	-
March-25	29,205,262		10,353,398	(6,619)	39,552,041		
April-25	29,259,048		10,267,369	(6,619)	39,519,798		
May-25	29,312,834		10,190,589	(6,619)	39,496,804		
June-25	29,366,620	-	10,122,411	(6,619)	39,482,413		
July-25	29,420,407	-	10,061,912	(6,619)	39,475,700		
August-25	29,474,193	-	10,008,231	(6,619)	39,475,805		
September-25	29,527,979	-	9,960,599	(6,619)	39,481,959		
October-25	29,581,765	-	9,918,336	(6,619)	39,493,482		
November-25	29,635,551	-	9,880,835	(6,619)	39,509,768		
December-25	29,689,338	-	9,585,596	(6,619)	39,268,315		
January-26	29,743,124	-	9,560,306	(6,619)	39,296,811		
February-26	29,796,910	-	9,535,015	(6,619)	39,325,306		
March-26	29,850,696	-	9,509,724	(6,619)	39,353,802		
April-26	29,904,483	-	9,484,433	(6,619)	39,382,297		
May-26	29,958,269	-	9,459,142	(6,619)	39,410,792		
June-26	30,012,055	-	9,433,851	(6,619)	39,439,288	(39,439,288)	-
							Pro Rata Norm Adj
13-Month Average Balance	29,689,338	0	9,732,338	(6,619)	39,415,057		Note: If -0-, Pro Rata Norm Adj was negative, so no adjustment included.

Normalization Adjustment:

Deferred Taxes at 6-30-25 (39,482,413)

CONFIDENTIAL INFORMATION REDACTED

Delta Natural Gas Company, Inc.
Case No. 2024-00346
Jurisdictional Rate Base Summary
(Forecasted Test Period 12ME 6/30/26; Base Period 12ME 2/28/25)

Projected Deferred Taxes at 6/2026	(39,439,288)
Increase in Deferred Taxes	43,125

	Per Regulatory Books	Per Reg. Sec. 1.167		Difference	Adj for Monthly Spread
Balance Deferred Taxes					
June 2025	(39,482,413)	-	365/365	-	(39,482,413)
July 2025	(39,478,819)	3,594	335/365	3,298	(39,479,115)
August 2025	(39,475,225)	3,594	304/365	2,993	(39,476,122)
September 2025	(39,471,632)	3,594	276/365	2,717	(39,473,405)
October 2025	(39,468,038)	3,594	245/365	2,412	(39,470,993)
November 2025	(39,464,444)	3,594	215/365	2,117	(39,468,876)
December 2025	(39,460,850)	3,594	184/365	1,812	(39,467,064)
January 2026	(39,457,257)	3,594	154/365	1,516	(39,465,548)
February 2026	(39,453,663)	3,594	123/365	1,211	(39,464,337)
March 2026	(39,450,069)	3,594	92/365	906	(39,463,431)
April 2026	(39,446,475)	3,594	62/365	610	(39,462,821)
May 2026	(39,442,882)	3,594	31/365	305	(39,462,516)
June 2026	(39,439,288)	3,594	1/365	10	(39,462,506)
	43,125				(39,462,506)
				Wtd. Avg. vs Reg Sec 1.167	
				(39,460,850)	13 mo. Average
			Difference		(1,655)
			Pro Rata Normalization Adjustment		0

Company: Delta Natural Gas Company, Inc.

Question Number: PSC-FR-Tab 56

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 KAR 5:001 Section 16(8)(c)

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

Response:

See attached.

Delta Natural Gas Company, Inc.
Operating Income Summary
FPFTY 12 ME 6/30/26
Base Period 12 ME 2/28/25

Witness: Azeez Odusanya

Line Number		Base Period 12ME 2/28/25 (6 Actual + 6 Budget)	FPFTY 6/30/26 at Current Rates	Proposed Increase	FPFTY 6/30/26 at Proposed Rates
1	Operating Revenues				
2	Sales of Gas	(45,233,987)	(48,202,545)	(9,123,532)	(57,326,076)
3	Other Operating	(9,180,340)	(9,157,834)	(1,785,981)	(10,943,815)
4	Total Operating Revenues	(54,414,327)	(57,360,379)	(10,909,513)	(68,269,891)
5	Operating Expenses				
6	Purchased Gas Expense	15,392,331	16,227,683		16,227,683
7	Other Operating and Maintenance Expenses	18,063,724	20,136,170		20,136,170
8	Depreciation and Amortization	10,788,806	13,171,785		13,171,785
9	Taxes Other Than Income Taxes	3,644,405	3,344,780		3,344,780
10	Income Taxes	1,276,000	2,481,059		2,481,059
11	Total Operating Expenses	49,165,266	55,361,477	-	55,361,477
12	Net Operating Income	(5,249,061)	(1,998,902)	(10,909,513)	(12,908,414)

Delta Natural Gas Company, Inc.
Operating Income Summary
FPFTY 12 ME 6/30/26
Base Period 12 ME 8/28/25

Line Number	FERC A/C #	Major Account Group and Individual Account	Base Period 12ME 2/28/25 (6 Actual + 6 Budget) Major Group	Individual	FPFTY 6/30/26 at Current Rates Major Group	Individual
1		Operating Revenues (400)				
2	9480000	9480000 Residential Sales		(27,516,366)		(29,296,538)
3	9481000	9481000 Commercial and Industrial Sales		(17,717,621)		(18,906,007)
4		**Sales of Gas (480-484)**	**(45,233,987)**	-	**(48,202,545)**	-
5	9487000	9487000 Forfeited Discounts		(19,774)		(19,774)
6	9488000	9488000 Miscellaneous Service Revenues		(35,149)		(35,149)
7	9489300	9489300 Revs from Transp of Gas of Others thru Distri Fac.		(9,125,418)		(9,102,912)
8		**Other Operating Revenues (485-496)**	**(9,180,340)**	-	**(9,157,834)**	-
9		Operating Expenses:		-		-
10		Operation Expenses (401)		-		-
11		Gas Production Operating Expense:		-		-
12		Natural Gas Production Oper Exp:		-		-
13		Natural Gas Prod & Gath Operation Exp		-		-
14		Total Natural Gas Production Oper Exp		-		-
15	9803000	9803000 Oth Gas Supply Op - Nat Gas Transm Line Pur		16,472,639		16,227,683
16	9805100	9805100 Oth Gas Supply Op - Pur Gas Cost Adjustments		(1,145,648)		0
17	9858000	9858000 Gas Transmission Op - Transm/Compres Gas by Others		65,340		-
18		**Total Gas Production Operating Exp**	**15,392,331**	-	**16,227,683**	-
19		Nat Gas Storage, Term & Proc Oper Exp:		-		-
20	9816000	9816000 UG Storage Op - Well Expenses		46,758		52,706
21	9818000	9818000 UG Storage Op - Compressor Station Expenses		355,435		400,646
22	9821000	9821000 UG Storage Op - Purification Expenses		69,036		77,818
23	9824000	9824000 UG Storage Op - Other Expenses		20,121		22,680
24	9825000	9825000 UG Storage Op - Storage Well Royalties		26,192		29,524
25		**Underground Storage Operation Expense**	**517,543**	-	**583,373**	-
26		Ttl Nat Gas Strg, Term & Proc Oper Exp		-		-
27	9851000	9851000 Gas Transmission Op - Sys Control & Load Dispatch		100,728		113,540
28	9856000	9856000 Gas Transmission Op - Mains Expenses		925,700		1,043,446
29	9753000	9753000 Nat Gas Prod/Gath Op - Field Lines Expenses		9,452		10,654
30	9754000	9754000 Nat Gas Prod/Gath Op - Field Compressor Sta Exps		84,483		95,229
31	9813000	9813000 Oth Gas Supply Op - Other Gas Suppl		604		681
32		**Gas Transmission Operations Exp**	**1,120,967**	-	**1,263,551**	-
33	9870000	9870000 Gas Distribution Op - Supervision and Engineering		693		781
34	9872000	9872000 Gas Distribution Op - Compr Sta Labor & Expense		328,583		370,378
35	9874000	9874000 Gas Distribution Op - Mains and Services Exps		3,609,664		4,068,802
36	9875000	9875000 Gas Distribution Op - Meas/Reg Sta Exps-General		2,021		2,278
37	9878000	9878000 Gas Distribution Op - Meter/House Reg Exps		417,731		470,865
38	9879000	9879000 Gas Distribution Op - Customer Installations Exps		17,986		20,274
39	9880000	9880000 Gas Distribution Op - Other Expenses		552,621		622,913
40		**Gas Distribution Operations Exp**	**4,929,299**	-	**5,556,291**	-
41	9902000	9902000 Customer Accounts - Meter Reading Expenses		34,977		39,426
42	9903000	9903000 Customer Accounts - Customer Records & Collections		804,758		907,121
43	9904000	9904000 Customer Accounts - Uncollectible Accounts		244,561		380,857
44		**Customer Accounts Expense**	**1,084,296**	-	**1,327,404**	-
45	9912000	9912000 Sales Expense - Demonstrating & Selling		4,196		4,730
46		**Sales Expense**	**4,196**	-	**4,730**	-
47	9920000	9920000 Admin & General - Salaries		2,293,637		2,431,025
48	9921000	9921000 Admin & General - Office Supplies & Expenses		1,285,205		1,448,679
49	9922000	9922000 Admin & General - Admin Exp Transferred - Credit		(1,970,161)		(2,220,760)
50	9923000	9923000 Admin & General - Outside Services Employed		2,342,991		2,641,013
51	9924000	9924000 Admin & General - Property Insurance		588,130		662,939
52	9925000	9925000 Admin & General - Injuries & Damages		836,374		942,758
53	9926000	9926000 Admin & General - Employee Benefits		3,323,691		3,522,781
54	9928000	9928000 Admin & General - Regulatory Commission Expenses		506,938		619,617
55	9930100	9930100 Admin & General - General Advertising Expenses		500		-
56	9930200	9930200 Admin & General - Miscellaneous Expenses		48,660		54,850
57		**Administrative & General Operations Exp**	**9,255,965**	-	**10,102,901**	-
58		Total Operation Expenses (401)		-		-

Delta Natural Gas Company, Inc.
Operating Income Summary
FPFTY 12 ME 6/30/26
Base Period 12 ME 8/28/25

Line Number	FERC A/C #	Major Account Group and Individual Account	Base Period 12ME 2/28/25 (6 Actual + 6 Budget) Major Group	Individual	FPFTY 6/30/26 at Current Rates Major Group	Individual
59		Maintenance Expenses (402)		-		-
60		Gas Production Maintenance Expenses		-		-
61	9764000	9764000 Nat Gas Prod/Gath Maint - Field Lines		235		265
62	9765000	9765000 Nat Gas Prod/Gath Maint - Fld Compres Sta Equip		63,903		72,031
63		**Natural Gas Prod & Gath Maint Exp**	**64,138**	**-**	**72,296**	**-**
64		Total Nat Gas Production Maint Exp		-		-
65		Total Gas Production Maintenance Exp		-		-
66		Nat Gas Storage, Term & Proc Maint Exp		-		-
67	9831000	9831000 UG Storage Maint - Structures/Improvements		3,009		3,392
68	9832000	9832000 UG Storage Maint - Reservoirs and Wells		72,728		81,979
69	9834000	9834000 UG Storage Maint - Compressor Station Equipment		17,605		19,844
70	9835000	9835000 UG Storage Maint - Meas/Reg Station Equip		411		464
71	9837000	9837000 UG Storage Maint - Other Equipment		221		249
72		**Underground Storage Maintenance Exp**	**93,974**	**-**	**105,928**	**-**
73		Ttl Nat Gas Stor, Term & Proc Maint		-		-
74	9863000	9863000 Gas Transmission Maint - Mains		(31,751)		(35,790)
75		**Gas Transmission Maintenance Expense**	**(31,751)**	**-**	**(35,790)**	**-**
76	9885000	9885000 Gas Distribution Maint - Supervision & Engineering		264,917		298,614
77	9886000	9886000 Gas Distribution Maint - Structures/Improvements		23,393		26,368
78	9887000	9887000 Gas Distribution Maint - Mains		192,112		216,548
79	9889000	9889000 Gas Distribution Maint - Meas/Reg Sta Equip-Genl		2,003		2,258
80	9892000	9892000 Gas Distribution Maint - Services		19,698		22,204
81	9893000	9893000 Gas Distribution Maint - Meters/House Regulators		386,906		436,120
82	9894000	9894000 Gas Distribution Maint - Other Equipment		89,069		100,398
83		**Gas Distribution Maintenance Expense**	**978,098**	**-**	**1,102,509**	**-**
84	9932000	9932000 Admin & General Maint -Other General Plant -Gas		46,998		52,976
85		**Administrative & General Maintenance Exp**	**46,998**	**-**	**52,976**	**-**
86		Total Maintenance Expenses (402)		-		-
87	9403000	9403000 Depreciation Expense - Utility Plant		10,788,806		13,171,785
88		**Depreciation Expense (403)**	**10,788,806**	**-**	**13,171,785**	**-**
89	9408100	9408100 Taxes Other than Income Taxes - Utility Operating		3,644,405		3,344,780
90		**Taxes Other than Income Taxes (408.1)**	**3,644,405**	**-**	**3,344,780**	**-**
91	9409100	9409100 Income Taxes - Utility Operating Income		1,487,981		2,693,040
92		**Income Taxes (409.1)**	**1,487,981**	**-**	**2,693,040**	**-**
93	9410100	9410100 Provision for Deferred Income Taxes - Utility Op I		(211,981)		(211,981)
94		**Prov for Deferred Income Taxes (410.1)**	**(211,981)**	**-**	**(211,981)**	**-**
95		Total Operating Expenses				
96		**NET UTILITY OPERATING INCOME**	**(5,249,061)**	**(5,249,061)**	**(1,998,902)**	**(1,998,902)**
		Per Summary	(5,249,061)	(5,249,061)	(1,998,902)	(1,998,902)
		Difference	-	0	(0)	(0)

Company: Delta Natural Gas Company, Inc.

Question Number: PSC-FR-Tab 57

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(8)(d)

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

Response:

See attached.

Delta Natural Gas Company, Inc.
Operating Adjustment Summary
FPFTY 12 ME 6/30/26
Base Period 12 ME 2/28/25

Line #		Base Period 12ME 2/28/25 (6 Actual + 6 Budget)	Net Revenue Adjustments D-2.1	Subtotal Revenue at Current Rates	O&M Adjustments D-2.2	Depreciation Adjustments D-2.3	TOIT Adjustments D-2.4	Income Tax Adjustments D-2.5	Net Expense Adjustments	FPFTY 6/30/26 at Current Rates
1	**Operating Revenues**									
2	Sales of Gas	(45,233,987)	(2,968,557)	(48,202,544)					-	(48,202,544)
3	Other Operating	(9,180,340)	22,506	(9,157,834)	-	-	-	-	-	(9,157,834)
4	Total Operating Revenues	(54,414,327)	(2,946,051)	(57,360,378)	-				-	(57,360,378)
5	**Operating Expenses**								-	-
6	Purchased Gas	15,392,331	835,352	16,227,683					-	16,227,683
7	Underground Storage Operation	517,543		517,543	65,830				65,830	583,373
8	Gas Transmission	1,120,967		1,120,967	142,584				142,584	1,263,551
9	Gas Distribution	4,929,299		4,929,299	626,992				626,992	5,556,291
10	Customer Accounts	1,084,296		1,084,296	243,107				243,107	1,327,404
11	Sales	4,196		4,196	534				534	4,730
12	Adminstrative & General	9,255,965	-	9,255,965	846,936	-	-	-	846,936	10,102,901
13	Total Operating Expenses	32,304,597	835,352	33,139,950	1,925,984	-	-	-	1,925,984	35,065,933
14	**Maintenance Expenses**								-	-
15	Production & Gathering Maintenance	64,138		64,138	8,158				8,158	72,296
16	Underground Storage Maintenance	93,974		93,974	11,953				11,953	105,928
17	Gas Transmission Maintenance	(31,751)		(31,751)	(4,039)				(4,039)	(35,790)
18	Gas Distribution Maintance	978,098		978,098	124,411				124,411	1,102,509
19	Administrative & General Maintenance	46,998	-	46,998	5,978	-	-	-	5,978	52,976
20	Total Maintenance Expenses	1,151,458	-	1,151,458	146,462	-	-	-	146,462	1,297,920
21	**Depreciaton Expense**	10,788,806		10,788,806		2,382,979			2,382,979	13,171,785
22	**Taxes Other than Income Taxes**	3,644,405		3,644,405			(299,625)		(299,625)	3,344,780
23	**Income Taxes**	1,276,000	-	1,276,000	-	-	-	1,205,058	1,205,058	2,481,058
24	**Net Operating Income**	(5,249,061)	(2,110,699)	(7,359,760)	2,072,446	2,382,979	(299,625)	1,205,058	5,360,858	(1,998,902)

Delta Natural Gas Company, Inc.
Adjustments to Net Revenue
FPFTY 12 ME 6/30/26
Base Period 12 ME 2/28/25

Account Number		Note	Base Period FERC Billed	Billing Determinants	Subtotal Adjustment to True-Up Base Period to Billing Determinants	Temperature Adjustment for Months Without a WNA	Adjust Gas Cost To Current	Adjustment to True-Up Billing Determinants to Rate Study	**Total Adjustments**	Revenue at Current Rates
				(1)		(2)	(3)	(4)		
	INCOME STATEMENT									
	INCOME BEFORE EXTRAORDINARY INCOME									
	UTILITY OPERATING INCOME									
	Operating Revenues (400)									
9480000	9480000 Residential Sales		(27,516,366)	(31,146,252)	(3,629,886)	(191,732)	2,041,118	328	**(1,780,172)**	(29,296,538)
	UNBILLED		-						**-**	
9481000	9481000 Commercial and Industrial Sales		(17,717,621)	(21,361,465)	(3,643,844)	(42,993)	2,498,452		**(1,188,385)**	(18,906,006)
	UNBILLED		-						**-**	-
	Sales of Gas (480-484)								**-**	-
9487000	9487000 Forfeited Discounts		(19,774)	(19,774)	-				**-**	(19,774)
9488000	9488000 Miscellaneous Service Revenues		(35,149)	(35,149)	-				**-**	(35,149)
9489300	9489300 Revs from Transp of Gas of Others thru Distri Fac.		(9,125,418)	(9,102,912)	22,506				**22,506**	(9,102,912)
	Other Operating Revenues (485-496)								**-**	-
	Total Operating Revenues (400)		(54,414,327)	(61,665,551)	(7,251,224)	(234,725)	4,539,570	328	**(2,946,051)**	(57,360,378)
	Operating Expenses:								**-**	-
	Operation Expenses (401)								**-**	-
	Gas Production Operating Expense:								**-**	-
	Natural Gas Production Oper Exp:								**-**	-
	Natural Gas Prod & Gath Operation Exp								**-**	-
	Total Natural Gas Production Oper Exp								**-**	-
9803000	9803000 Oth Gas Supply Op - Nat Gas Transm Line Pur		15,392,331	20,767,253	5,374,922		(4,539,570)		**835,352**	16,227,683
9805100	9805100 Oth Gas Supply Op - Pur Gas Cost Adjustments		-						**-**	-
	UNBILLED		-	-					**-**	-
9858000	9858000 Gas Transmission Op - Transm/Compres Gas by Others		-	-					**-**	-
	Other Gas Supply Operation Expenses								**-**	-
	Total Gas Production Operating Exp								**-**	-
	Nat Gas Storage, Term & Proc Oper Exp:		15,392,331	20,767,253	5,374,922	-	(4,539,570)	-	**835,352**	16,227,683
										-
										-
Operating Revenue			**(54,414,327)**	**(61,665,551)**	**(7,251,224)**	**(234,725)**	**4,539,570**	**328**	**(2,946,051)**	**(57,360,378)**
Purchased Gas			**15,392,331**	**20,767,253**	**5,374,922**	**-**	**(4,539,570)**	**-**	**835,352**	**16,227,683**
Net Revenue			(39,021,997)	(40,898,298)	(1,876,302)	(234,725)	-	328	**(2,110,699)**	(41,132,695)

Note

Delta Natural Gas Company, Inc.
Adjustments to Net Revenue
FPFTY 12 ME 6/30/26
Base Period 12 ME 2/28/25

(1) Billing Determinant Calculation from company records
(2) Calculation by the Prime Group to normalize volumes based on temperature for non-WNA months
(3) Adjusting Gas Cost to the current GCR rate of $3.7864/per 1.0 Mcf
(4) Immaterial adjustment to true-up Company Billing Determinant Calculation to rates designed by the Prime Group

Delta Natural Gas Company, Inc.
Operations and Maintenance Adjustments
FPFTY 12 ME 6/30/26
Base Period 12 ME 2/28/25

Account Number		Note	Base Period O&M Natural Accounts	2025 Budget	Adjustment to True-Up Base Period to 2025 Budget	Increase Labor 1.5% for Raises to June 2026	Workforce Reinforcement	Seasonal Labor	Remove Advertising and Promotion	Rate Case Amortization	IRS Repairs Project Amortization	Overheads (G&A and M&S)	Subtotal Specific Adjustments	1% Avg Inflation Other Accounts	Total Adjustment	FPFTY O&M Natural Accounts
					(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)		(9)		
	Operations & Maintenance Expenses:															
5300110	5300110 Salaried - Straight-Time Wages		9,809,404	4,443,355	(5,366,049)	66,650							(5,299,398)	-	(5,299,398)	4,510,005
5300111	5300111 Salaried - Straight-Time Wages - 2200		463,874		(463,874)	-	44,453	126,763					(292,658)	-	(292,658)	171,216
5300120	5300120 Salaried - Overtime Wages		552,577	417,123	(135,454)	6,257							(129,197)	-	(129,197)	423,380
5300121	5300121 Salaried - Overtime Wages - 2200		2,141	145	(1,996)	2							(1,994)	-	(1,994)	147
5300130	5300130 Salaried - Supplemental Pay		1,250		(1,250)	-							(1,250)	-	(1,250)	-
5300150	5300150 Salaried - Vacation Accrual		23,199		(23,199)	-							(23,199)	-	(23,199)	-
5300151	5300151 Salaried - Vacation Accrual - 2200		501		(501)	-							(501)	-	(501)	-
5300170	5300170 Salaried - Incentives / Bonuses		124,329	100,452	(23,877)	1,507							(22,370)	-	(22,370)	101,959
5300171	5300171 Salaried - Incentives / Bonuses - 2200		22,610		(22,610)	-							(22,610)	-	(22,610)	-
5300180	5300180 Salaried - Annual Incentive		423,005	601,128	178,123	9,017							187,140	-	187,140	610,145
5300181	5300181 Salaried - Annual Incentive - 2200		48,029		(48,029)	-							(48,029)	-	(48,029)	-
5300186	5300186 Performance Share Unit Amortization		14,763		(14,763)	-							(14,763)	-	(14,763)	-
5300187	5300187 Restricted Stock Unit Amortization		15,166		(15,166)	-							(15,166)	-	(15,166)	-
5300210	5300210 Hourly - Straight-Time Wages		364,476	6,424,013	6,059,537	96,360							6,155,897	-	6,155,897	6,520,373
5300211	5300211 Hourly - Straight-Time Wages - 2200		119,297		(119,297)	-							(119,297)	-	(119,297)	-
5300220	5300220 Hourly - Overtime Wages			68	68	1							69	-	69	69
5300221	5300221 Hourly - Overtime Wages - 2200		5,166		(5,166)	-							(5,166)	-	(5,166)	-
5300262	5300262 Hourly - Severance JE - 2200		106		(106)	-							(106)	-	(106)	-
5300271	5300271 Hourly - Incentives / Bonuses - 2200		3,797		(3,797)	-							(3,797)	-	(3,797)	-
5300280	5300280 Hourly - Annual Incentive		827		(827)	-							(827)	-	(827)	-
5300281	5300281 Hourly - Annual Incentive - 2200		7,917		(7,917)	-							(7,917)	-	(7,917)	-
5300999	5300999 Capitalized Labor & Benefits-PROJ SETTLMT USE ONLY		(1,292,939)		1,292,939	-							1,292,939	-	1,292,939	-
5301010	5301010 Employee Benefits - Medical		1,112,530	3,871,873	2,759,343	58,078							2,817,421	-	2,817,421	3,929,951
5301011	5301011 Employee Benefits - Medical-HSA Contributions		7,917	-	(7,917)	-							(7,917)	-	(7,917)	-
5301020	5301020 Employee Benefits - Dental / Vision		55,057	-	(55,057)	-							(55,057)	-	(55,057)	-
5301030	5301030 Employee Benefits - Life Insurance		28,410	-	(28,410)	-							(28,410)	-	(28,410)	-
5301040	5301040 Employee Benefits - Disability		13,554	-	(13,554)	-							(13,554)	-	(13,554)	-
5301060	5301060 Employee Benefits - OPEB		26,966	-	(26,966)	-							(26,966)	-	(26,966)	-
5301080	5301080 Employee Benefits - NonService Costs Benefits Recl			141,000	141,000	2,115							143,115	-	143,115	143,115
5301090	5301090 Employee Benefits - Plan Administration		916	-	(916)	-							(916)	-	(916)	-
5301130	5301130 Employee Benefits - Savings Plan		701,534	607,004	(94,530)	9,105							(85,425)	-	(85,425)	616,109
5301192	5301192 Employee Benefits - Medical Dental Vision - 2200		39,804	-	(39,804)	-							(39,804)	-	(39,804)	-
5301990	5301990 Other Employee Benefits - Miscellaneous		19,539	-	(19,539)								(19,539)	-	(19,539)	-
5301991	5301991 Other Employee Benefits - Miscellaneous - 2200		40,611	-	(40,611)								(40,611)	-	(40,611)	-
6299100	6299100 Other Expense - Non-Service Cost Benefits-Pension		46,780	-	(46,780)								(46,780)	-	(46,780)	-

Delta Natural Gas Company, Inc.
Operations and Maintenance Adjustments
FPFTY 12 ME 6/30/26
Base Period 12 ME 2/28/25

Account Number		Note	Base Period O&M Natural Accounts	2025 Budget	Adjustment to True-Up Base Period to 2025 Budget	Increase Labor 1.5% for Raises to June 2026	Workforce Reinforcement	Seasonal Labor	Remove Advertising and Promotion	Rate Case Amortization	IRS Repairs Project Amortization	Overheads (G&A and M&S)	Subtotal Specific Adjustments	1% Avg Inflation Other Accounts	Total Adjustment	FPFTY O&M Natural Accounts
					(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)		(9)		
6299101	6299101 Other Expense - Non-Service Cost OPEB		24,826	-	(24,826)								(24,826)	-	(24,826)	-
	Salaries, Wages & Benefits		-	-	-								-	-	-	-
5302110	5302110 Recruiting Expenses		10,002	-	(10,002)								(10,002)	-	(10,002)	-
5302930	5302930 Employee Relations Expense		48,712	101,000	52,288								52,288	1,010	53,298	102,010
5302940	5302940 Safety Functions Expense		23,298	46,000	22,702								22,702	460	23,162	46,460
5302990	5302990 Miscellaneous Employee-Related Expense		4,379	5,100	721								721	51	772	5,151
5302991	5302991 Misc Employee-Related Expense - 2200		7,726	-	(7,726)								(7,726)	-	(7,726)	-
	Other Employee Related Expenses		-	-	-								-	-	-	-
5302010	5302010 Travel Expense		38,452	41,400	2,948								2,948	414	3,362	41,814
5302015	5302015 Travel - Meals (50% Non-Deductible)		34,056	35,000	944								944	350	1,294	35,350
5302020	5302020 Entertainment Expense		3,243	7,100	3,857								3,857	71	3,928	7,171
5302021	5302021 Entertainment Expense - Non-Deductible		2,802	-	(2,802)								(2,802)	-	(2,802)	-
5302091	5302091 Travel & Entertainment Expense - 2200		3,829	-	(3,829)								(3,829)	-	(3,829)	-
	Travel & Entertainment		-	-	-								-	-	-	-
5303020	5303020 Contractor Materials		12,500	25,000	12,500								12,500	250	12,750	25,250
5303030	5303030 Contractor Services		9,735,456	500,000	(9,235,456)								(9,235,456)	5,000	(9,230,456)	505,000
5303040	5303040 Environmental Services		1,432	-	(1,432)								(1,432)	-	(1,432)	-
5303110	5303110 Office Equipment Maintenance Services		30,181	31,300	1,119								1,119	313	1,432	31,613
5303120	5303120 Computer & Software Maintenance Services		261,993	295,000	33,007								33,007	2,950	35,957	297,950
5303130	5303130 Building & Grounds Maintenance Services		133,650	100,000	(33,650)								(33,650)	1,000	(32,650)	101,000
5303170	5303170 Automobile Repairs/Maintenance		566,720	547,632	(19,088)								(19,088)	5,476	(13,612)	553,108
5303190	5303190 Miscellaneous Repairs/Maintenance		59,600	60,000	400								400	600	1,000	60,600
5303210	5303210 Accounting/Auditing Services		120,535	135,000	14,465								14,465	1,350	15,815	136,350
5303220	5303220 Legal Services		238,810	258,000	19,190								19,190	2,580	21,770	260,580
5303310	5303310 Consultant Services		165,676	152,000	(13,676)								(13,676)	1,520	(12,156)	153,520
5303315	5303315 IT/Telecom Contractor Services		509,196	127,000	(382,196)								(382,196)	1,270	(380,926)	128,270
5303320	5303320 Training Services		79,904	100,000	20,096								20,096	1,000	21,096	101,000
5303325	5303325 Professional/Temporary Labor		143,761	200,000	56,239								56,239	2,000	58,239	202,000
5303820	5303820 Collection Agency Services		125	-	(125)								(125)	-	(125)	-
5303830	5303830 Advertising		24,050	38,000	13,950				(38,000)				(24,050)	-	(24,050)	-
5303850	5303850 Testing Services		3,862	-	(3,862)								(3,862)	-	(3,862)	-
5303890	5303890 Miscellaneous Outside Services		354,618	346,000	(8,618)								(8,618)	3,460	(5,158)	349,460
5303991	5303991 Miscellaneous Outside Services - 2200		50,108	-	(50,108)								(50,108)	-	(50,108)	-
5303999	5303999 Capitalized Outside Services-PROJ SETTLMT USE ONLY		(10,345,091)	-	10,345,091								10,345,091	-	10,345,091	-
	Outside Services		-	-	-								-	-	-	-
5998899	5998899 SVC Only-Assoc Co Oper Exp-Miscellaneous			2,080,960	2,080,960								2,080,960	20,810	2,101,770	2,101,770

Delta Natural Gas Company, Inc.
Operations and Maintenance Adjustments
FPFTY 12 ME 6/30/26
Base Period 12 ME 2/28/25

Account Number		Note	Base Period O&M Natural Accounts	2025 Budget	Adjustment to True-Up Base Period to 2025 Budget	Increase Labor 1.5% for Raises to June 2026	Workforce Reinforcement	Seasonal Labor	Remove Advertising and Promotion	Rate Case Amortization	IRS Repairs Project Amortization	Overheads (G&A and M&S)	Subtotal Specific Adjustments	1% Avg Inflation Other Accounts	Total Adjustment	FPFTY O&M Natural Accounts
					(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)		(9)		
5304100	5304100 Material Exp-Stock		870,774	856,000	(14,774)								(14,774)	8,560	(6,214)	864,560
5304140	5304140 Material Exp-Inv Rvl		40,857	50,000	9,143								9,143	500	9,643	50,500
5304200	5304200 Material Exp-Non Stk		892,120	576,000	(316,120)								(316,120)	5,760	(310,360)	581,760
5304210	5304210 Auto Parts & Supplies		65,506	71,500	5,994								5,994	715	6,709	72,215
5304300	5304300 Meter/ERT Purchases		10,523	-	(10,523)								(10,523)	-	(10,523)	-
5304310	5304310 Office Supplies		48,476	51,000	2,524								2,524	510	3,034	51,510
5304320	5304320 Postage, Shipping, & Freight		295,688	344,000	48,312								48,312	3,440	51,752	347,440
5304340	5304340 Software/Hardware Purchases		144,376	52,000	(92,376)								(92,376)	520	(91,856)	52,520
5304350	5304350 Office Furn & Equip		44,559	27,000	(17,559)								(17,559)	270	(17,289)	27,270
5304360	5304360 Promotion Supplies		2,082	4,000	1,918				(4,000)				(2,082)	-	(2,082)	-
5304370	5304370 Small Tools & Work Equipment		310,648	320,000	9,352								9,352	3,200	12,552	323,200
5304380	5304380 Materials & Supplies - Safety Supplies		1,228	-	(1,228)								(1,228)	-	(1,228)	-
5304390	5304390 Misc Supplies		162,326	190,900	28,574								28,574	1,909	30,483	192,809
5304410	5304410 Purchasing Card Expenses-MC		(50,023)	-	50,023								50,023	-	50,023	-
5304510	5304510 Gasoline		623,622	592,160	(31,462)								(31,462)	5,922	(25,541)	598,082
5304991	5304991 Miscellaneous Materials & Supplies - 2200		1,182	-	(1,182)								(1,182)	-	(1,182)	-
5304999	5304999 Capitalized M&S-PROJ SETTLMT USE ONLY		(844,926)	-	844,926								844,926	-	844,926	-
	Materials & Supplies Expense		-	-	-								-	-	-	-
5330080	5330080 Gas Lost		421	-	(421)								(421)	-	(421)	-
5330090	5330090 Compressor Station Fluids		145,455	30,000	(115,455)								(115,455)	300	(115,155)	30,300
	Gas Used in Operations		-	-	-								-	-	-	-
5305020	5305020 Damages - Property		93,705	60,344	(33,361)								(33,361)	603	(32,757)	60,948
5305030	5305030 Claims Reimburse		(2,016)	-	2,016								2,016	-	2,016	-
5305050	5305050 Worker's Compensation Claim Expenses		131,214	220,850	89,636								89,636	2,208	91,845	223,058
5306010	5306010 Insurance-Directors&Officers/Fiduciary/Crime		68,180	73,758	5,578								5,578	738	6,316	74,496
5306020	5306020 Insurance-Excess Liability/Surty		690,277	751,377	61,100								61,100	7,514	68,613	758,891
5306060	5306060 Insurance-General Property		125,401	126,294	893								893	1,263	2,155	127,557
5306070	5306070 Insurance-Worker's Comp		54,604	57,810	3,206								3,206	578	3,784	58,389
5306099	5306099 Insurance-Other		94,047	92,538	(1,510)								(1,510)	925	(584)	93,463
	Injuries, Damages & Insurance		-	-	-								-	-	-	-
5308010	5308010 Subscriptions		5,704	5,000	(704)								(704)	50	(654)	5,050
5308020	5308020 Professional Dues		1,004	1,650	646								646	17	663	1,667
5308040	5308040 Industry Assoc Dues		17,469	30,000	12,531								12,531	300	12,831	30,300
5308090	5308090 Other Dues&Membershp		25,086	24,300	(786)								(786)	243	(543)	24,543
5308991	5308991 Misc Dues & Subscriptions - 2200		554	-	(554)								(554)	-	(554)	-
	Dues & Subscriptions		-	-	-								-	-	-	-

Delta Natural Gas Company, Inc.
Operations and Maintenance Adjustments
FPFTY 12 ME 6/30/26
Base Period 12 ME 2/28/25

Account Number		Note	Base Period O&M Natural Accounts	2025 Budget	Adjustment to True-Up Base Period to 2025 Budget	Increase Labor 1.5% for Raises to June 2026	Workforce Reinforcement	Seasonal Labor	Remove Advertising and Promotion	Rate Case Amortization	IRS Repairs Project Amortization	Overheads (G&A and M&S)	Subtotal Specific Adjustments	1% Avg Inflation Other Accounts	Total Adjustment	FPFTY O&M Natural Accounts
					(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)		(9)		
5307010	5307010 Rent Expense - Buildings		10,679	-	(10,679)								(10,679)	-	(10,679)	-
5307030	5307030 Rent Expense - Equipment (Office & Other)		25,111	21,000	(4,111)								(4,111)	210	(3,901)	21,210
5307050	5307050 Rent Expense - Land & Land Rights		63,520	66,000	2,480								2,480	660	3,140	66,660
	Rent Expense		-	-	-								-	-	-	-
5310010	5310010 Operating Permits		16,294	5,000	(11,294)								(11,294)	50	(11,244)	5,050
5310020	5310020 Licensing Fees		109,775	81,400	(28,375)								(28,375)	814	(27,561)	82,214
5310031	5310031 Assessment-PUC		231,994	200,000	(31,994)								(31,994)	2,000	(29,994)	202,000
5310040	5310040 Directors Fees and Expenses		39,500	39,000	(500)								(500)	390	(110)	39,390
5310050	5310050 Environmental Fees		7,644	5,600	(2,044)								(2,044)	56	(1,988)	5,656
5310080	5310080 Bank Fees		24,085	5,000	(19,085)								(19,085)	50	(19,035)	5,050
5310090	5310090 Miscellaneous Fees		6,282	6,500	218								218	65	283	6,565
5310991	5310991 Misc Permits & Fees - 2200		1,849	-	(1,849)								(1,849)	-	(1,849)	-
	Permits & Fees		-	-	-								-	-	-	-
5309010	5309010 Utilities - Electric and Gas		252,734	253,000	266								266	2,530	2,796	255,530
5309020	5309020 Utilities - Phone		620,332	715,000	94,668								94,668	7,150	101,818	722,150
5309021	5309021 Utilities - Wireless Services-Cell Phones & Pagers		102,548	88,000	(14,548)								(14,548)	880	(13,668)	88,880
5309030	5309030 Utilities - Water		15,806	23,000	7,194								7,194	230	7,424	23,230
5309040	5309040 Utilities - Other		25,667	26,000	333								333	260	593	26,260
	Utilities		-	-	-								-	-	-	-
5320140	5320140 Land Rights & Right of Way Fees		388,557	11,040	(377,517)								(377,517)	110	(377,407)	11,150
5399040	5399040 Lost Discount Exp		72	-	(72)								(72)	-	(72)	-
5399065	5399065 Expense Reimbursements from Customers		(5,808,707)	-	5,808,707								5,808,707	-	5,808,707	-
5399070	5399070 Vehicle Expenses-Fleet System- Maintenance		(31,176)	-	31,176								31,176	-	31,176	-
5399074	5399074 Vehicle Purchases		842,760	-	(842,760)								(842,760)	-	(842,760)	-
5399076	5399076 Vehicle Usage - 2200		3,034	-	(3,034)								(3,034)	-	(3,034)	-
5399900	5399900 Miscellaneous Expense		56,661	32,000	(24,661)								(24,661)	320	(24,341)	32,320
5399991	5399991 Miscellaneous Expense - 2200		0	-	(0)								(0)	-	(0)	-
5399998	5399998 Project Clearing Account - Settlement		(321,311)	-	321,311								321,311	-	321,311	-
5399999	5399999 Capitalized Other-PROJ SETTLMT USE ONLY		2,006,855	-	(2,006,855)								(2,006,855)	-	(2,006,855)	-
	Miscellaneous		-	-	-								-	-	-	-
5311010	5311010 Uncollect Accts Exp		244,561	380,857	136,295								136,295	3,809	140,104	384,665
5507010	5507010 Amortization Exp - Rate Case Expenses		315,780	157,890	(157,890)					175,443	54,300		71,853	-	71,853	387,633
	Uncollectible Accounts Expense		-	-	-								-	-	-	-
5998501	5998501 SVC Only-Essential Services - 2200		1,231,267	-	(1,231,267)								(1,231,267)	-	(1,231,267)	-
5998511	5998511 SVC Only-Essential Sundry - 2200		445,063	-	(445,063)								(445,063)	-	(445,063)	-
5999999	5999999 Clearing Acct-Capitalized SVC Interco Expenses		321,311	-	(321,311)								(321,311)	-	(321,311)	-

Delta Natural Gas Company, Inc.
Operations and Maintenance Adjustments
FPFTY 12 ME 6/30/26
Base Period 12 ME 2/28/25

Account Number		Note	Base Period O&M Natural Accounts	2025 Budget	Adjustment to True-Up Base Period to 2025 Budget	Increase Labor 1.5% for Raises to June 2026	Workforce Reinforcement	Seasonal Labor	Remove Advertising and Promotion	Rate Case Amortization	IRS Repairs Project Amortization	Overheads (G&A and M&S)	Subtotal Specific Adjustments	1% Avg Inflation Other Accounts	Total Adjustment	FPFTY O&M Natural Accounts
					(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)		(9)		
	Service Company Billings - Affiliated		-	-	-								-	-	-	-
5999058	5999058 Inter-Company Operating Expenses-1800-Delgasco		(295,379)	(280,000)	15,379	(4,200)							11,179	-	11,179	(284,200)
5999059	5999059 Inter-Company Operating Expenses-1900-ENPRO		(68,554)	(78,000)	(9,446)	(1,170)							(10,616)	-	(10,616)	(79,170)
8203000	8203000 PLANNED PROJ LABOR		(1,461,032)	(2,991,832)	(1,530,800)	(44,877)							(1,575,677)	-	(1,575,677)	(3,036,709)
8204003	8204003 ENGINRING/DESIGN ST		78	-	(78)								(78)	-	(78)	-
8204010	8204010 MANAGEMENT		(36,697)	(33,437)	3,260	(502)							2,759	-	2,759	(33,938)
8204016	8204016 INFO TECHNOLOGY ST		(7,948)	-	7,948								7,948	-	7,948	-
8204032	8204032 SUPERVISION		(69)	-	69								69	-	69	-
8204033	8204033 TELECOMM ST		(117)	-	117								117	-	117	-
8204042	8204042 FLD CUST SVC - ST		306	-	(306)								(306)	-	(306)	-
8204049	8204049 GAS OPERATIONS - ST		(34,060)	(36,000)	(1,940)	(540)							(2,480)	-	(2,480)	(36,540)
8204059	8204059 GAS SUPPLY - ST		(28,175)	(29,440)	(1,265)	(442)							(1,707)	-	(1,707)	(29,882)
8204064	8204064 Clerical - IBEW		292	-	(292)								(292)	-	(292)	-
8204116	8204116 INFO TECH - OT		(904)	-	904								904	-	904	-
8204149	8204149 GAS OPERATIONS - OT		(683)	(500)	183	(8)							176	-	176	(508)
8204164	8204164 Clerical - IBEW		92	-	(92)								(92)	-	(92)	-
8205001	8205001 VEHICLE USAGE		149	-	(149)								(149)	-	(149)	-
8400000	8400000 MATERIAL OVERHEAD		(142,410)	(461,900)	(319,490)							109,915	(209,575)	-	(209,575)	(351,985)
8402004	8402004 PROJ G&A SURCHARGE		(1,621,639)	(6,296,123)	(4,674,484)							997,191	(3,677,293)	-	(3,677,293)	(5,298,932)
8402014	8402014 Construction		(425,597)	-	425,597								425,597	-	425,597	-
8600000	8600000 PLANNED BENEFITS		1,715,879	-	(1,715,879)								(1,715,879)	-	(1,715,879)	-
	InterCo Operating Exp & Internal Supp -Affil		-													
	Operations & Maintenance Expenses		18,063,726	18,355,188	291,463	197,354	44,453	126,763	(42,000)	175,443	54,300	1,107,106	1,954,882	117,564	2,072,446	20,136,171

Notes

(1) The Company is utilizing the recently prepared 2025 budget to represent the FPFTY for the 12ME 6/30/26 with a few additions, each explained below.

(2) Increasing Labor and Benefits by 1.5%, based on the Collective Bargaining Agreement, stipulating 3% increases on an annual basis. This adjustment will cover the raises given in early 2026, not reflected in the 2025 Budget

(3) The Company's Compensation team has targeted some technical roles that are currently being paid under market and these market adjustments will be made early 2026.

(4) The Company's seasonal labor program is reflected in the Base Period, as it is included in actuals and in the 2024 budget.
The program was inadvertently left out of the 2025 budget so this adjustment restores that program in the future test year numbers.

(5) Remove Advertising and Promotion expenses, historically not allowed in Rates.

(6) Estimating $1 million of rate case expenses, amortized over 3 years

(7) Incurring $162,900 for the costs incurred to complete a tax change associated with the natural gas safe harbor rules. None of these costs are in the Base Period or FPFTY. Proposing a 3 year amortization period

(8) With the completion of Delta's large Nicholasville and Mt. Vernon construction projects in 2025, the Company is estimating a significant decrease in its construction activity, decreasing the amount of overheads elgible for capitalization.

Delta Natural Gas Company, Inc.
Operations and Maintenance Adjustments
FPFTY 12 ME 6/30/26
Base Period 12 ME 2/28/25

Account Number		Note	Base Period O&M Natural Accounts	2025 Budget	Adjustment to True-Up Base Period to 2025 Budget	Increase Labor 1.5% for Raises to June 2026	Workforce Reinforcement	Seasonal Labor	Remove Advertising and Promotion	Rate Case Amortization	IRS Repairs Project Amortization	Overheads (G&A and M&S)	Subtotal Specific Adjustments	1% Avg Inflation Other Accounts	Total Adjustment	FPFTY O&M Natural Accounts
					(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)		(9)		

(9) For any accounts not specifically projected above, the Company assumed a 1% average inflation over the 2025 budget for the 6/30/26 FTFTY.

Delta Natural Gas Company, Inc.
Depreciation Adjustment
FPFTY 12 ME 6/30/26
Base Period 12 ME 2/28/25

BUDGET FORECAST FOR DEPR EXPENSE - July 2025 - June 2026
PLANT BALANCES AND CALCULATED DEPRECIATION EXPENSE

FERC NO	ASSET GL	DEPR EXP GL	DESCRIPTION	6/30/25	July	Aug	Sept	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	6/30/2026	13 Mo. Ave.	DEPR RATE	DEPR @ 13 Mo. Ave.
			INTANGIBLE																
301	1311020	Non Depr	ORGANIZATION	53,151	53,151	53,151	53,151	53,151	53,151	53,151	53,151	53,151	53,151	53,151	53,151	53,151	53,151	0.00%	-
303	1311020	5505010	COMPUTER SOFTWARE OTHER	-	-	-	-	-	-	-	-	-	-	-	-	-	-	10.00%	-
303	1311020	5505010	COMPUTER SOFTWARE MAJOR	9,627,374	9,695,466	9,763,559	9,831,652	9,899,745	9,967,838	10,035,931	10,143,714	10,251,497	10,359,280	10,467,063	10,574,846	10,682,629	10,100,045	10.00%	1,010,005
			SUB TOTAL	9,680,525	9,748,617	9,816,710	9,884,803	9,952,896	10,020,989	10,089,082	10,196,865	10,304,648	10,412,431	10,520,214	10,627,997	10,735,780	10,153,196		1,010,005
			PRODUCTION																
3254	1311030	5501010	RIGHT OF WAYS	97,055	97,055	97,055	97,055	97,055	97,055	97,055	97,055	97,055	97,055	97,055	97,055	97,055	97,055	3.00%	-
327	1311050	5501030	COMP STAT STRUCTURES	147,676	147,676	147,676	147,676	147,676	147,676	147,676	147,676	147,676	147,676	147,676	147,676	147,676	147,676	3.00%	4,430
331	1311050	5501030	WELL EQUIPMENT	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0.00%	-
332	1311050	5501030	FIELD LINES	2,688,150	2,691,950	2,695,750	2,699,550	2,703,350	2,707,150	2,709,050	2,709,050	2,712,850	2,716,650	2,720,450	2,724,250	2,728,050	2,708,173	2.25%	60,934
333	1311050	5501030	COMPRESSOR STAT EQUIPMENT	1,005,110	1,005,110	1,005,110	1,005,110	1,005,110	1,005,110	1,005,110	1,005,110	1,005,110	1,005,110	1,005,110	1,020,310	1,043,110	1,009,202	4.00%	40,368
334	1311050	5501030	MEASURING & REG STATIONS	378,706	378,706	378,706	378,706	378,706	378,706	378,706	378,706	378,706	378,706	378,706	378,706	388,206	379,437	2.72%	10,321
			SUB TOTAL	4,316,696	4,320,496	4,324,296	4,328,096	4,331,896	4,335,696	4,337,596	4,337,596	4,341,396	4,345,196	4,348,996	4,367,996	4,404,096	4,341,543		116,053
			STORAGE & PROCESSING																
35001	1311030	Non Depr	STORAGE LAND	74,295	74,295	74,295	74,295	74,295	74,295	74,295	74,295	74,295	74,295	74,295	74,295	74,295	74,295	0.00%	-
35002	1311030	Non Depr	STORAGE RIGHT OF WAY	186,821	186,821	186,821	186,821	186,821	186,821	186,821	186,821	186,821	186,821	186,821	186,821	186,821	186,821	0.00%	-
351	1311052	5501033	STRUCTURES & IMPROVEMENTS	723,568	723,568	723,568	723,568	723,568	723,568	723,568	723,568	723,568	723,568	723,568	723,568	723,568	723,568	2.58%	18,668
352	1311052	5501033	STORAGE WELLS	9,519,502	9,519,502	9,519,502	9,519,502	9,519,502	9,519,502	9,519,502	9,519,502	9,519,502	9,519,502	9,538,502	9,538,502	9,538,502	9,523,887	3.19%	303,812
35201	1311030	5505300	STORAGE RIGHTS	860,396	860,396	860,396	860,396	860,396	860,396	860,396	860,396	860,396	860,396	860,396	860,396	860,396	860,396	1.85%	15,917
35202	1311052	5501033	STORAGE RESERVOIRS	1,759,385	1,759,385	1,759,385	1,759,385	1,759,385	1,759,385	1,759,385	1,759,385	1,759,385	1,759,385	1,759,385	1,759,385	1,759,385	1,759,385	1.83%	32,197
35203	1311052	5501033	NONRECOVERABLE NATURAL GAS	294,307	294,307	294,307	294,307	294,307	294,307	294,307	294,307	294,307	294,307	294,307	294,307	294,307	294,307	1.75%	5,150
353	1311052	5501033	STORAGE LINES	7,460,625	7,460,625	7,460,625	7,460,625	7,460,625	7,460,625	7,460,625	7,460,625	7,460,625	7,460,625	7,460,625	7,463,475	7,470,125	7,461,575	2.05%	152,962
354	1311052	5501033	STORAGE COMPRESSOR STAT EQUIP	7,012,974	7,027,224	7,027,224	7,027,224	7,027,224	7,027,224	7,027,224	7,027,224	7,027,224	7,027,224	7,027,224	7,046,224	7,060,474	7,030,147	1.96%	137,791
355	1311052	5501033	STORAGE MEASURING & REG EQUIP	1,259,305	1,259,305	1,259,305	1,259,305	1,259,305	1,259,305	1,259,305	1,259,305	1,259,305	1,259,305	1,259,305	1,259,305	1,268,805	1,260,036	2.59%	32,635
356	1311052	5501033	PURIFICATION EQUIPMENT	6,582,626	6,587,376	6,587,376	6,587,376	6,587,376	6,587,376	6,587,376	6,587,376	6,587,376	6,587,376	6,587,376	6,596,876	6,606,376	6,589,203	3.19%	210,196
357	1311052	5501033	STORAGE OTHER EQUIPMENT	109,795	109,795	109,795	109,795	109,795	109,795	109,795	109,795	109,795	109,795	109,795	109,795	109,795	109,795	0.51%	560
			SUB TOTAL	35,843,599	35,862,599	35,862,599	35,862,599	35,862,599	35,862,599	35,862,599	35,862,599	35,862,599	35,862,599	35,881,599	35,912,949	35,952,849	35,873,415		909,888
			TRANSMISSION																
3651	1311030	Non Depr	LAND & RIGHTS	425,055	425,055	425,055	425,055	425,055	425,055	425,055	425,055	425,055	425,055	425,055	425,055	425,055	425,055	0.00%	-
3652	1311030	Non Depr	RIGHTS OF WAY	1,250,617	1,250,617	1,250,617	1,250,617	1,250,617	1,250,617	1,250,617	1,250,617	1,250,617	1,250,617	1,250,617	1,250,617	1,250,617	1,250,617	0.00%	-
366	1311060	5501040	STRUCTURES & IMPROVMENTS	521,656	521,656	521,656	521,656	521,656	521,656	521,656	521,656	521,656	521,656	521,656	521,656	521,656	521,656	2.30%	11,998
367	1311060	5501040	TRANSMISSION MAINS	60,881,745	62,273,685	63,665,625	65,057,565	66,107,847	67,035,807	67,035,807	67,035,807	67,035,807	67,035,807	67,035,807	67,206,807	67,320,807	65,748,379	3.35%	2,202,571
368	1311060	5501040	COMPRESSOR STATTION EQUIPMENT	8,950,748	8,950,748	8,950,748	8,950,748	8,950,748	8,950,748	8,950,748	8,950,748	8,950,748	8,950,748	8,950,748	8,969,748	8,998,248	8,955,863	3.83%	343,010
369	1311060	5501040	MEASURING & REG STAT EQUIPMENT	8,069,047	8,069,047	8,069,047	8,069,047	8,069,047	8,069,047	8,069,047	8,069,047	8,069,047	8,069,047	8,069,047	8,069,047	8,069,047	8,069,047	4.50%	363,107
371	1311060	5501040	OTHER EQUIP	407,759	407,759	407,759	407,759	407,759	407,759	407,759	407,759	407,759	407,759	407,759	412,509	417,259	408,855	2.19%	8,954
			SUB TOTAL	80,506,627	81,898,567	83,290,507	84,682,447	85,732,729	86,660,689	86,660,689	86,660,689	86,660,689	86,660,689	86,660,689	86,855,439	87,002,689	85,379,472		2,929,640
			DISTRIBUTION																
374	1311030	Non Depr	DISTRIBUTION RIGHTS OF WAYS	298,556	299,031	299,506	299,981	300,456	300,931	301,406	301,881	302,356	302,831	303,306	303,781	304,256	301,406	0.00%	-
37401	1311030	Non Depr	DISTRIBUTION LAND	71,587	71,587	71,587	71,587	71,587	71,587	71,587	71,587	71,587	71,587	71,587	71,587	71,587	71,587	0.00%	-
375	1311070	5501050	STRUCTURES & IMPROVMENTS	125,741	126,121	126,501	126,929	127,309	127,689	128,116	128,496	128,876	129,304	129,684	130,064	130,491	128,102	2.34%	2,998
376	1311070	5501050	DISTRIBUTION MAINS	131,193,253	132,300,336	133,407,419	134,320,657	135,116,789	135,166,365	135,166,365	135,166,365	135,745,332	136,578,679	137,745,539	138,912,399	140,079,259	135,453,751	2.98%	4,036,522
378	1311070	5501050	MEAS & REG STAT - GENERAL	3,260,646	3,280,596	3,300,356	3,320,116	3,339,876	3,359,636	3,379,396	3,399,346	3,419,296	3,439,246	3,459,196	3,479,146	3,499,096	3,379,688	3.95%	133,498
379	1311070	5501050	MEAS & REG STAT - CITY GATE	958,933	982,683	982,683	982,683	1,015,933	1,025,433	1,025,433	1,025,433	1,025,433	1,025,433	1,025,433	1,025,433	1,025,433	1,009,722	2.17%	21,911
380	1311070	5501050	SERVICES	30,049,765	30,285,100	30,520,434	30,748,209	30,975,984	30,989,590	30,989,590	31,054,471	31,124,023	31,349,288	31,574,554	31,807,605	32,065,570	31,041,091	3.34%	1,036,772

Delta Natural Gas Company, Inc.
Depreciation Adjustment
FPFTY 12 ME 6/30/26
Base Period 12 ME 2/28/25

FERC NO	ASSET GL	DEPR EXP GL	DESCRIPTION	6/30/25	July	Aug	Sept	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	6/30/2026	13 Mo. Ave.	DEPR RATE	DEPR @ 13 Mo. Ave.
381	1311070	5501050	METERS	14,613,196	14,660,696	14,708,196	14,726,436	14,736,316	14,746,196	14,746,196	14,765,196	14,784,196	14,803,196	14,822,196	14,841,196	14,860,196	14,754,877	3.18%	469,205
382	1311070	5501050	METER & REGULATOR INSTALLATION	5,769,343	5,773,333	5,777,323	5,781,313	5,785,303	5,789,103	5,792,903	5,796,893	5,800,883	5,804,873	5,808,863	5,812,853	5,816,843	5,793,064	3.86%	223,612
383	1311070	5501050	HOUSE REGULATORS	4,817,638	4,829,988	4,842,338	4,854,688	4,867,038	4,879,388	4,891,738	4,903,138	4,915,488	4,927,838	4,940,188	4,952,538	4,964,888	4,891,300	4.30%	210,326
385	1311070	5501050	INDUSTRIAL METER SETS	1,825,634	1,829,624	1,833,614	1,837,604	1,841,594	1,845,584	1,849,384	1,853,184	1,857,174	1,861,164	1,865,154	1,869,144	1,873,134	1,849,384	2.86%	52,892
387	1311070	5501050	OTHER EQUIP	27,914	27,914	27,914	27,914	27,914	27,914	27,914	27,914	27,914	27,914	27,914	27,914	27,914	27,914	2.19%	611
			SUB TOTAL	193,012,206	194,467,008	195,897,870	197,098,117	198,206,099	198,329,416	198,370,028	198,493,904	199,202,557	200,321,352	201,773,613	203,233,659	204,718,667	198,701,884		6,188,347
			GENERAL																
389	1331030	Non Depr	LAND & RIGHTS	998,571	998,571	998,571	998,571	998,571	998,571	998,571	998,571	998,571	998,571	998,571	998,571	998,571	998,571	0.00%	-
390	1331090	5501020	STRUCTURES & IMPROVEMENTS	8,426,883	8,455,383	8,474,383	8,493,383	8,502,883	8,512,383	8,520,058	8,523,858	8,527,658	8,535,258	8,559,008	8,606,508	8,948,508	8,545,089	2.00%	170,902
391	1331090	5501070	OFFICE FURN & EQUIP-FURNITURE	238,873	238,873	238,873	238,873	238,873	238,873	238,873	238,873	238,873	238,873	238,873	238,873	238,873	238,873	1.00%	2,389
391	1331090	5501070	OFFICE FURN & EQUIP-OFFC EQUIPMT	611,802	618,452	623,677	629,852	636,502	643,152	651,227	657,877	664,527	672,127	679,252	686,852	691,127	651,264	10.00%	65,126
3912	1331090	5501070	OFFICE FURN & EQUIP-COMPUTER HARD	7,364,702	7,364,702	7,364,702	7,364,702	7,364,702	7,364,702	7,364,702	7,364,702	7,364,702	7,364,702	7,364,702	7,364,702	7,364,702	7,364,702	10.00%	736,470
392	1331090	5501060	AUTOS & TRUCKS	9,492,252	9,644,239	9,796,225	10,071,725	10,117,325	10,188,716	10,323,912	10,370,880	10,532,380	10,588,622	10,660,013	10,706,981	10,863,526	10,258,215	8.14%	835,019
393	1331090	5501070	STORES EQUIPMENT	36,011	36,011	36,011	36,011	36,011	36,011	36,011	36,011	36,011	36,011	36,011	36,011	36,011	36,011	2.00%	-
394	1331090	5501070	TOOLS & WORK EQUIPMENT	1,274,342	1,274,738	1,275,134	1,275,530	1,275,925	1,276,321	1,276,717	1,277,113	1,277,509	1,277,905	1,278,300	1,278,696	1,279,092	1,276,717	4.00%	51,069
39401	1331090	5501070	COMP NG STAT & EQUIP	2,722	2,722	2,722	2,722	2,722	2,722	2,722	2,722	2,722	2,722	2,722	2,722	2,722	2,722	4.00%	-
395	1331090	5501070	LABORATORY EQUIPMENT	189,752	189,752	189,752	189,752	189,752	189,752	189,752	189,752	189,752	189,752	189,752	189,752	199,252	190,483	5.00%	9,524
396	1331090	5501060	POWER OPERATED EQUIPMENT	6,748,255	6,748,255	6,748,255	6,748,255	6,748,255	6,748,255	6,748,255	6,748,255	6,748,255	6,748,255	6,748,255	6,748,255	6,890,755	6,759,216	2.00%	135,184
397	1331090	5501070	COMMUNICATION EQUIPMENT	214,656	214,656	214,656	214,656	214,656	214,656	214,656	214,656	214,656	214,656	214,656	214,656	214,656	214,656	5.00%	10,733
398	1331090	5501070	MISCELLANEOUS EQUIPMENT	71,785	71,785	71,785	71,785	71,785	71,785	71,785	71,785	71,785	71,785	71,785	71,785	71,785	71,785	2.00%	1,436
39901	1331090	5501070	OTHER TANG EQUIP-MAPPING COST	265,540	265,540	265,540	265,540	265,540	265,540	265,540	265,540	265,540	265,540	265,540	265,540	265,540	265,540	4.00%	-
			SUB TOTAL	35,936,146	36,123,679	36,300,287	36,601,357	36,663,503	36,751,440	36,902,782	36,960,596	37,132,942	37,204,779	37,307,441	37,409,905	38,065,121	36,873,844		2,017,852
			TOTAL	359,295,800	362,420,967	365,492,269	368,457,420	370,749,723	371,960,828	372,222,776	372,512,248	373,504,831	374,807,047	376,492,552	378,407,945	380,879,202	371,323,354	3.55%	13,171,785

Check

$ 362,984,084	$ 366,109,251	$ 369,180,553	$ 372,145,703	$ 374,438,006	$ 375,649,112	$ 375,911,060	$ 376,200,532	$ 377,193,115	$ 378,495,330	$ 380,180,835	$ 382,096,228	$ 384,567,486	
$ 3,688,284													

Pro Forma Depreciation Expense		13,171,785
Less: Test Year	Base	$ (10,788,806)
Depreciation Expense Adjustment		**$ 2,382,979**

Delta Natural Gas Company, Inc.
TOIT Adjustments
FPFTY 12 ME 6/30/26
Base Period 12 ME 2/28/25

Account Number		Note	Base Period TOIT	2025 Budget (1)	Adjustment to True-Up Base Period to 2025 Budget		Property Tax Adjustment to 6/26 (2)	Increase Labor 1.5% for Raises to June 2026 (3)	Workforce Reinforcement (4)	Seasonal Labor (4)	Total Adjustment	FPFTY O&M Natural Accounts
5702100	5702100 Property Taxes		2,877,100	2,402,600	(474,500)		88,700				(385,800)	2,491,300
5703100	5703100 Payroll Taxes		715,893	827,962	112,069	(5)		12,419	3,401	9,697	137,587	853,479
5703101	5703101 Payroll Taxes - 2200		49,088	-	(49,088)	(5)					(49,088)	-
5706100	5706100 Sales and Use Tax		2,324	-	(2,324)	(6)					(2,324)	-
	Taxes Other than Income Taxes		3,644,404	3,230,562	(413,842)		88,700	12,419	3,401	9,697	(299,625)	3,344,779

Notes

(1) The Company is utilizing the recently prepared 2025 budget to represent the FPFTY for the 12ME 6/30/26 with a few additions, each explained below.
(2) This is the estimate of additional property taxes in 2026 above the 2025 budget due to 2026 capital expenditures
(3) Increasing Labor and Benefits by 1.5%, based on the Collective Bargaining Agreement, stipulating 3% increases on an annual basis.
This adjustment will cover the raises given in early 2026, not reflected in the 2025 Budget
(4) Estimated payroll taxes on the Workforce Reinforcement and Seasonal Labor Programs, noted in D-2.2
(5) These accounts were combined in the 2025 budget
(6) Immaterial account, not budgeted

Delta Natural Gas Company, Inc.
Income Tax Adjustment
FPFTY 12 ME 6/30/26
Base Period 12 ME 2/28/25

	Amount
Return, net of tax	14,279,307
Interest deduction	3,845,087
Equity portion of return	10,434,219
Application of tax rate to equity return 24.95%	2,603,338
Amortization of regulatory liability (A/C 1.410.01)	(752,652)
	1,850,686
Tax expansion factor	1.332445
Total income tax liability	2,465,938
Tax expansion factor, including PSC assessement and uncollectible	1.340615
Total income tax liability, including PSC assessment gross up	2,481,058
Income tax expense, per books	1,276,000
Income tax adjustment	1,205,058

Computation of Pro Forma Effective Income Tax Rate

	Amount
Pre-tax net income	12,900,157
Total income tax liability	2,465,938
Net income	10,434,219
Pro Forma Effective Income Tax Rate	19.116%

Company: Delta Natural Gas Company, Inc.

Question Number: PSC-FR-Tab 58

Witness: Packer, Jr., William

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(8)(e)

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

Response:

See attached.

COMPUTATION OF FEDERAL AND STATE INCOME TAX
FOR THE BASE PERIOD TME FEBRUARY 28, 2025 AND FORECAST PERIOD TME JUNE 30, 2026

Data:__X___Base Period__X___Forecasted Period
Type of Filing:___X____Original_____Updated
Workpaper Reference No(s). _____

Line No.	Description		At Current Rates Base Period TME 2/28/25	Proforma Adjustments	Forecast Period TME 6/30/26	At Proposed Rates Proforma Adjustments	Forecast Period TME 6/30/26
			(1) $	(2) $	(3) $	(4) $	(5) $
1	Operating Income Before Income Taxes		1,276,000	3,203,960	4,479,960	0	4,479,960
2	Interest Charges		2,500,760	1,344,327	3,845,087	0	3,845,087
3	Book Net Income before Income Tax & Credits	LN 1 - 2	(1,224,760)	1,859,633	634,873	0	634,873
4	Statutory Adjustments to Taxable Income	PG 2	1,301,667	(6,878,782)	(5,577,115)	0	(5,577,115)
5	State Taxable Income	LN 3+4	76,907	(5,019,148)	(4,942,242)	0	(4,942,242)
6	State Net Operating Loss		499,102		5,756,607		5,756,607
7	State Income Tax	(LN 5+6)X Rate	28,800	11,918	40,718	0	40,718
8	Other Adjustments		(28,800)	(11,918)	(40,718)	0	(40,718)
9	Total State Income Tax	LN 7+8	0	0	0	0	0
10	Federal Taxable Income	LN 5 - 9	76,907	(5,019,148)	(4,942,242)	0	(4,942,242)
11	Federal Net Operating Loss Carryforward		0		4,942,242		4,942,242
12	Federal Income Tax	LN 10 x Rate	16,150	(16,150)	0	0	0
13	Prior Adjustment to Federal Income Tax		0	0	0	0	0
14	Other Adjustments to Federal Income Tax		0	0	0	0	0
15	Current Federal Income Tax	LN 12+13+14	16,150	(16,150)	0	0	0
16	Current State Income Tax		0	0	0	0	0
17	Total Current Income Tax	LN 15+16	16,150	(16,150)	0	0	0
18	Amortization of Excess ADIT-Federal		(699,016)	(55)	(699,071)	0	(699,071)
19	Provision for Deferred Federal Income Tax		(268,571)	395,228	126,657	0	126,657
20	Deferred Federal Income Tax	LN 18+19	(967,587)	395,174	(572,413)	0	(572,413)
21	Amortization of Excess ADIT-State		(77,448)	23,867	(53,581)	0	(53,581)
22	Provision for Deferred State Income Tax		(63,263)	95,007	31,744	0	31,744
23	Deferred State Income Tax	LN21+22	(140,711)	118,874	(21,837)	0	(21,837)
24	Total Provision for Deferred Income Taxes	LN 20+23	(1,108,298)	514,048	(594,251)	0	(594,251)
25	Total Federal Income Taxes	LN 15+20	(951,437)	379,023	(572,413)	0	(572,413)
26	Amortization of Investment Tax Credit		0	0	0	0	0
27	Net Federal Income Taxes	LN 25+26	(951,437)	379,023	(572,413)	0	(572,413)
28	Net State Income Taxes	LN 16+23	(140,711)	118,874	(21,837)	0	(21,837)
29	Total Income Tax Expense	LN 27+28	(1,092,148)	497,897	(594,251)	0	(594,251)
			89.17%		-93.60%		

25.78% *24.95%*

COMPUTATION OF FEDERAL AND STATE INCOME TAX
FOR THE BASE PERIOD TME FEBRUARY 28, 2025 AND FORECAST PERIOD TME JUNE 30, 2026

Data:__X___Base Period__X___Forecasted Period
Type of Filing:___X____Original_____Updated
Workpaper Reference No(s). _____

Tab 58
SHEET 2 OF 2
WITNESS:

Line No.	Description	At Current Rates: Base Period TME 2/28/25	At Current Rates: Proforma Adjustments	At Current Rates: Forecast Period TME 6/30/26	At Proposed Rates: Proforma Adjustments	At Proposed Rates: Forecast Period TME 6/30/26
		(1)	(2)	(3)		
		$	$	$		
1	Other Reconciling Items-Flow Through					
2	Political Action Expense/Penalties	12,746	(12,746)	0	0	0
3	Employee Fringe Benefits	0	0	0	0	0
4	Cash Surrender Value Life Insurance	(64,296)	64,296	0	0	0
5	Meals & Entertainment	11,043	(11,043)	0	0	0
6	Total Other Recon. Items-Flow Thru	(40,506)	40,506	0	0	0
7	Other Reconciling Items-Deferred					
8	Excess of Tax Accelerated over Book Depreciation	44,233	1,585,889	1,630,123	0	1,630,123
9	Cost of Removal	(5,415,424)	(1,791,814)	(7,207,237)	0	(7,207,237)
10	Basis Differences	4,628,215	(4,628,215)	0	0	0
11	Other Property	431,969	(431,969)	0	0	0
12	Bad Debts	104,511	(104,511)	0	0	0
13	Charitable Contr Limit	43	(43)	0	0	0
14	Accrued Liabilities	0	0	0	0	0
15	Unicap 263A	16,304	(16,304)	0	0	0
16	Accrued Incentive	(155,457)	155,457	0	0	0
17	Pension	(412)	412	0	0	0
18	Purchase Gas Adj - Cur Per	1,593,972	(1,593,972)	0	0	0
19	Performance Stock Units	59	(59)	0	0	0
20	Restricted Stock Units	3,016	(3,016)	0	0	0
21	Supplemental Executive Retirement Plan	(8,866)	8,866	0	0	0
22	Vacation Accrued	0	0	0	0	0
23	Contingent Liability Amortization	0	0	0	0	0
24	ASC 842 Lease Asset/Obligation	0	0	0	0	0
25	OPEB	26,169	(26,169)	0	0	0
26	Worker's Compensation	86,200	(86,200)	0	0	0
27	Debt Expense Amortization	(12,359)	12,359	0	0	0
28	Total Other Recon. Items-Deferred	1,342,173	(6,919,288)	(5,577,115)	0	(5,577,115)
29	Total Other Reconciling Items	1,301,667	(6,878,782)	(5,577,115)	0	(5,577,115)
30	State Bonus Disallowance & Fed Char Contr Limit	(576,009)	(238,356)	(814,365)	0	(814,365)
31	Total Other Reconciling Items-State	725,658	(7,117,137)	(6,391,480)	0	(6,391,480)

Company: Delta Natural Gas Company, Inc.

Question Number: PSC-FR-Tab 59

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(8)(f)

Summary schedules for both the base period and the forecasted period (the utility may also provide a summary segregating those items it proposes to recover in rates) of organization membership dues; initiation fees; expenditures

at country clubs; charitable contributions; marketing, sales, and advertising; professional service expenses; civic and political activity expenses; expenditures for employee parties and outings; employee gift expenses; and rate case expenses.

Response:

See attached. Delta is providing summary schedules showing amounts for these items for the base period and forecasted period. Please note that the employee parties and outings and employee gifts are presented in a single category because these items are booked in a single account.

Delta is also providing the actual history from the relevant accounts for the 12 months ended August 31, 2024, which was used to develop the projected amounts for the base period and forecasted period. Please note that the actual history shows only the rate case expense amortization. The rate case expenses are further detailed in Tab 57.

Natural Accounts		Base Period Total		Forecasted Period Total
5308020, 5308040, 5308090 & 5308991	**Organization Membership Dues**	44,113		56,510
n/a	**Initiation Fees**	-		-
n/a	**Country Clubs**	-		-
6201010, 6201040 & 6201070	**Charitable Contributions (Delta not proposing to recover)**	24,024		-
5303830, 5304360	**Marketing, Sales, and Advertising (Delta not proposing to recover)**	24,050		-
5303030, 5303210, 5303220, 5303310, 5303315, 5303320, 5303325, 5303820, 5303850, 5303890, 5303991, 5998501, 5998511, 5999058, 5999059	**Professional Service Expenses**	12,714,450	**(1)**	1,472,810
6202020	**Civic & Political Activity Expenses (Delta not proposing to recover)**	8,283		-
5302930	**Employee Parties, Outings & Gift Expense**	48,712		102,010
5507010	**Rate Case Expense**	315,780		387,633
	Total	13,179,412		2,018,962

(1) Professional Services for the Base Period are shown gross of amounts capitalized.

Fiscal Year	G/L Account	G/L Account: Long Text	Assignment		Entry Date	Company Code Currency Value	Company Code Currency Key	Text
						42,071.83	USD	ORGANIZATION MEMBERSHIP DUES
2023	5308040	Industry Assoc Dues		20230905	9/6/2023	200.00	USD	
2023	5308020	Professional Dues		16452174	9/7/2023	520.00	USD	*Trip from 10/01/22 To 10/31/22 to WINCHESTER
2023	5308020	Professional Dues		16001371	9/7/2023	475.00	USD	*Trip from 09/01/22 To 09/30/22 to BEREA.
2023	5308040	Industry Assoc Dues		16452130	9/7/2023	412.00	USD	*Trip from 09/01/22 To 09/30/22 to WINCHESTER.
2023	5308991	Misc Dues & Subscriptions - 2200	RATESREG.ALLOC2		10/5/2023	0.95	USD	Misc Dues & Subscriptions-2200
2023	5308991	Misc Dues & Subscriptions - 2200	RATESREG.ALLOC2		10/5/2023	18.67	USD	Misc Dues & Subscriptions-2200
2023	5308040	Industry Assoc Dues		16452557	9/30/2023	564.00	USD	*Trip from 08/01/23 To 08/31/23 to WINCHESTER
2023	5308090	Other Dues&Membershp	AGA Dues- Septembe		10/10/2023	1,770.87	USD	AGA Dues September 2023
2023	5308991	Misc Dues & Subscriptions - 2200	COMREL.ALLOC2		11/5/2023	0.89	USD	Misc Dues & Subscriptions-2200
2023	5308991	Misc Dues & Subscriptions - 2200	EXECUTIVE.ALLOC1		11/5/2023	3.18	USD	Misc Dues & Subscriptions-2200
2023	5308991	Misc Dues & Subscriptions - 2200	COMREL.ALLOC2		11/5/2023	11.29	USD	Misc Dues & Subscriptions-2200
2023	5308991	Misc Dues & Subscriptions - 2200	EXECUTIVE.ALLOC1		11/5/2023	52.00	USD	Misc Dues & Subscriptions-2200
2023	5308040	Industry Assoc Dues		55000071	10/31/2023	977.00	USD	*Trip from 09/01/23 To 09/30/23 to WINCHESTER
2023	5308090	Other Dues&Membershp	AGA Dues- October		11/7/2023	1,770.87	USD	AGA Dues October 2023
2023	5308040	Industry Assoc Dues		20231116	11/16/2023	5,279.00	USD	
2023	5308040	Industry Assoc Dues		55000102	11/16/2023	2,786.00	USD	*Trip from 10/01/23 To 10/31/23 to WINCHESTER
2023	5308991	Misc Dues & Subscriptions - 2200	REGLEGAL.ALLOC2		12/5/2023	0.41	USD	Misc Dues & Subscriptions-2200
2023	5308991	Misc Dues & Subscriptions - 2200	RATESREG.ALLOC2		12/5/2023	0.28	USD	Misc Dues & Subscriptions-2200
2023	5308991	Misc Dues & Subscriptions - 2200	COMREL.ALLOC2		12/5/2023	1.59	USD	Misc Dues & Subscriptions-2200
2023	5308991	Misc Dues & Subscriptions - 2200	EXECUTIVE.ALLOC1		12/5/2023	2.74	USD	Misc Dues & Subscriptions-2200
2023	5308991	Misc Dues & Subscriptions - 2200	REGLEGAL.ALLOC2		12/5/2023	8.09	USD	Misc Dues & Subscriptions-2200
2023	5308991	Misc Dues & Subscriptions - 2200	RATESREG.ALLOC2		12/5/2023	5.56	USD	Misc Dues & Subscriptions-2200
2023	5308991	Misc Dues & Subscriptions - 2200	COMREL.ALLOC2		12/5/2023	20.06	USD	Misc Dues & Subscriptions-2200
2023	5308991	Misc Dues & Subscriptions - 2200	EXECUTIVE.ALLOC1		12/5/2023	44.89	USD	Misc Dues & Subscriptions-2200
2023	5308090	Other Dues&Membershp			12/5/2023	0.10	USD	CTR SR01/130002L
2023	5308090	Other Dues&Membershp	AGA Dues- October		11/27/2023	1,770.87	USD	AGA Dues October 2023
2023	5308991	Misc Dues & Subscriptions - 2200	CUSTRELAT.ALLOC2		1/9/2024	6.88	USD	Misc Dues & Subscriptions-2200
2023	5308991	Misc Dues & Subscriptions - 2200	COMREL.ALLOC2		1/9/2024	3.58	USD	Misc Dues & Subscriptions-2200
2023	5308991	Misc Dues & Subscriptions - 2200	CUSTRELAT.ALLOC2		1/9/2024	75.04	USD	Misc Dues & Subscriptions-2200
2023	5308991	Misc Dues & Subscriptions - 2200	COMREL.ALLOC2		1/9/2024	45.29	USD	Misc Dues & Subscriptions-2200
2023	5308090	Other Dues&Membershp			1/4/2024	0.05	USD	CTR SR01/130002L
2023	5308090	Other Dues&Membershp	AGA Dues- December		1/2/2024	1,770.87	USD	AGA Dues December 2023
2024	5308040	Industry Assoc Dues		55000300	1/18/2024	1,000.00	USD	*Trip from 12/01/23 To 12/31/23 to WINCHESTER
2024	5308040	Industry Assoc Dues		55000377	1/18/2024	525.00	USD	*Trip from 12/01/23 To 12/31/23 to WINCHESTER
2024	5308040	Industry Assoc Dues		55000330	1/18/2024	1,086.00	USD	*Trip from 12/01/23 To 12/31/23 to WINCHESTER
2024	5308991	Misc Dues & Subscriptions - 2200	LAND.ALLOC2		2/5/2024	0.09	USD	Misc Dues & Subscriptions-2200
2024	5308991	Misc Dues & Subscriptions - 2200	CALL.ALLOC2		2/5/2024	0.11	USD	Misc Dues & Subscriptions-2200
2024	5308991	Misc Dues & Subscriptions - 2200	CALL.ALLOC2		2/5/2024	1.34	USD	Misc Dues & Subscriptions-2200
2024	5308090	Other Dues&Membershp	AGA Dues- Jan 24		2/1/2024	1,881.90	USD	AGA Dues January 2024
2024	5308040	Industry Assoc Dues		55000379	2/15/2024	50.00	USD	*Trip from 01/01/24 To 01/31/24 to WINCHESTER
2024	5308040	Industry Assoc Dues		55000411	2/15/2024	1,000.00	USD	*Trip from 01/01/24 To 01/31/24 to CORBIN

2024	5308090	Other Dues&Membershp		55000412	2/15/2024	175.00	USD	*Trip from 01/01/24 To 01/31/24 to	WINCHESTER
2024	5308040	Industry Assoc Dues		55000356	2/15/2024	1,020.00	USD	*Trip from 01/01/24 To 01/31/24 to	WINCHESTER
2024	5308040	Industry Assoc Dues		55000305	2/15/2024	595.00	USD	*Trip from 01/01/24 To 01/31/24 to	LONDON
2024	5308991	Misc Dues & Subscriptions - 2200	ACCTGSVC.ALLOC1		3/5/2024	0.85	USD	Misc Dues & Subscriptions-2200	
2024	5308991	Misc Dues & Subscriptions - 2200	REGLEGAL.ALLOC2		3/5/2024	2.93	USD	Misc Dues & Subscriptions-2200	
2024	5308991	Misc Dues & Subscriptions - 2200	TRAINING.ALLOC2		3/5/2024	0.11	USD	Misc Dues & Subscriptions-2200	
2024	5308991	Misc Dues & Subscriptions - 2200	COMREL.ALLOC2		3/5/2024	1.46	USD	Misc Dues & Subscriptions-2200	
2024	5308991	Misc Dues & Subscriptions - 2200	ACCTGSVC.ALLOC1		3/5/2024	8.05	USD	Misc Dues & Subscriptions-2200	
2024	5308991	Misc Dues & Subscriptions - 2200	REGLEGAL.ALLOC2		3/5/2024	58.09	USD	Misc Dues & Subscriptions-2200	
2024	5308991	Misc Dues & Subscriptions - 2200	COMREL.ALLOC2		3/5/2024	18.50	USD	Misc Dues & Subscriptions-2200	
2024	5308090	Other Dues&Membershp	AGA Dues- Feb24		3/1/2024	1,881.90	USD	AGA Dues February 2024	
2024	5308090	Other Dues&Membershp		13002390	3/21/2024	295.00	USD	*Trip from 02/01/24 To 02/29/24 to	PIKEVILLE
2024	5308991	Misc Dues & Subscriptions - 2200	COMREL.ALLOC2		4/3/2024	0.20	USD	Misc Dues & Subscriptions-2200	
2024	5308991	Misc Dues & Subscriptions - 2200	EXECUTIVE.ALLOC1		4/3/2024	0.87	USD	Misc Dues & Subscriptions-2200	
2024	5308090	Other Dues&Membershp	AGA Dues- Mar 24		4/1/2024	1,881.90	USD	AGA Dues March 2024	
2024	5308991	Misc Dues & Subscriptions - 2200	COMREL.ALLOC2		4/3/2024	2.56	USD	Misc Dues & Subscriptions-2200	
2024	5308991	Misc Dues & Subscriptions - 2200	EXECUTIVE.ALLOC1		4/3/2024	14.30	USD	Misc Dues & Subscriptions-2200	
2024	5308090	Other Dues&Membershp	AGA Dues- Apr 24		5/1/2024	1,881.90	USD	AGA Dues Apr 2024	
2024	5308991	Misc Dues & Subscriptions - 2200	ACCTGSVC.ALLOC1		5/3/2024	0.63	USD	Misc Dues & Subscriptions-2200	
2024	5308991	Misc Dues & Subscriptions - 2200	LAND.ALLOC2		5/3/2024	0.17	USD	Misc Dues & Subscriptions-2200	
2024	5308991	Misc Dues & Subscriptions - 2200	SUPCHAIN.ALLOC2		5/3/2024	0.20	USD	Misc Dues & Subscriptions-2200	
2024	5308991	Misc Dues & Subscriptions - 2200	ACCTGSVC.ALLOC1		5/3/2024	5.96	USD	Misc Dues & Subscriptions-2200	
2024	5308090	Other Dues&Membershp	AGA Dues- May 24		6/3/2024	1,881.90	USD	AGA Dues May 2024	
2024	5308991	Misc Dues & Subscriptions - 2200	ACCTGSVC.ALLOC1		6/5/2024	0.63	USD	Misc Dues & Subscriptions-2200	
2024	5308991	Misc Dues & Subscriptions - 2200	REGLEGAL.ALLOC2		6/5/2024	5.04	USD	Misc Dues & Subscriptions-2200	
2024	5308991	Misc Dues & Subscriptions - 2200	EXECUTIVE.ALLOC1		6/5/2024	4.48	USD	Misc Dues & Subscriptions-2200	
2024	5308991	Misc Dues & Subscriptions - 2200	ACCTGSVC.ALLOC1		6/5/2024	5.96	USD	Misc Dues & Subscriptions-2200	
2024	5308991	Misc Dues & Subscriptions - 2200	REGLEGAL.ALLOC2		6/5/2024	100.02	USD	Misc Dues & Subscriptions-2200	
2024	5308991	Misc Dues & Subscriptions - 2200	EXECUTIVE.ALLOC1		6/5/2024	73.39	USD	Misc Dues & Subscriptions-2200	
2024	5308040	Industry Assoc Dues		55000752	6/20/2024	275.00	USD	*Trip from 05/01/24 To 05/31/24 to	WINCHESTER
2024	5308090	Other Dues&Membershp	AGA Dues- June 24		6/26/2024	1,881.90	USD	AGA Dues June 2024	
2024	5308991	Misc Dues & Subscriptions - 2200	RATESREG.ALLOC2		7/3/2024	2.25	USD	Misc Dues & Subscriptions-2200	
2024	5308991	Misc Dues & Subscriptions - 2200	LAND.ALLOC2		7/3/2024	0.02	USD	Misc Dues & Subscriptions-2200	
2024	5308991	Misc Dues & Subscriptions - 2200	RATESREG.ALLOC2		7/3/2024	44.76	USD	Misc Dues & Subscriptions-2200	
2024	5308090	Other Dues&Membershp	AGA Dues- July 24		8/1/2024	1,881.90	USD	AGA Dues July 2024	
2024	5308991	Misc Dues & Subscriptions - 2200	EXECUTIVE.ALLOC1		8/5/2024	5.61	USD	Misc Dues & Subscriptions-2200	
2024	5308991	Misc Dues & Subscriptions - 2200	LEGALSVC.ALLOC1		8/5/2024	0.15	USD	Misc Dues & Subscriptions-2200	
2024	5308991	Misc Dues & Subscriptions - 2200	REGLEGAL.ALLOC2		8/5/2024	1.26	USD	Misc Dues & Subscriptions-2200	
2024	5308991	Misc Dues & Subscriptions - 2200	EXECUTIVE.ALLOC1		8/5/2024	91.87	USD	Misc Dues & Subscriptions-2200	
2024	5308991	Misc Dues & Subscriptions - 2200	LEGALSVC.ALLOC1		8/5/2024	2.41	USD	Misc Dues & Subscriptions-2200	
2024	5308991	Misc Dues & Subscriptions - 2200	REGLEGAL.ALLOC2		8/5/2024	25.02	USD	Misc Dues & Subscriptions-2200	
2024	5308040	Industry Assoc Dues		55000913	8/15/2024	225.00	USD	*Trip from 07/01/24 To 07/31/24 to	BEREA
2024	5308040	Industry Assoc Dues		55000935	8/15/2024	564.00	USD	*Trip from 07/01/24 To 07/31/24 to	WINCHESTER
2024	5308040	Industry Assoc Dues		55000880	8/15/2024	907.00	USD	*Trip from 07/01/24 To 07/31/24 to	WINCHESTER
2024	5308020	Professional Dues		55000931	8/22/2024	100.00	USD	*Trip from 07/01/24 To 07/31/24 to	WINCHESTER
2024	5308020	Professional Dues		55000940	8/29/2024	100.00	USD	*Trip from 07/01/24 To 07/31/24 to	WINCHESTER

2024	5308090	Other Dues&Membershp	AGA Dues- August 2	9/4/2024	1,881.90	USD	AGA Dues August 2024
2024	5308991	Misc Dues & Subscriptions - 2200	REGLEGAL.ALLOC2	9/5/2024	0.90	USD	Misc Dues & Subscriptions-2200
2024	5308991	Misc Dues & Subscriptions - 2200	REGLEGAL.ALLOC2	9/5/2024	19.19	USD	Misc Dues & Subscriptions-2200
2024	5308991	Misc Dues & Subscriptions - 2200	SUPCHAIN.ALLOC2	9/5/2024	2.23	USD	Misc Dues & Subscriptions-2200

Fiscal Year	G/L Account	G/L Account: Long Text	Assignment	Entry Date	Company Code Currency Value	Company Code Currency Key	Text
					45,293.37	USD	CHARITABLE CONTRIBUTIONS
2023	6201010	Donations - 501(c)(3)	16001370	9/7/2023	250.00	USD	*Trip from 09/01/22 To 09/30/22 to BEREA.
2024	6201010	Donations - 501(c)(3)	55000358	2/15/2024	43.37	USD	*Trip from 01/01/24 To 01/31/24 to WINCHESTER
2024	6201070	Donation Dollar Energy Fund	Energy Assistance	2/20/2024	45,000.00	USD	Record Energy Assistance

Fiscal Year	G/L Account	G/L Account: Long Text	Assignment	Entry Date	Company Code Currency Value	Company Code Currency Key	Text
					9,573.01	USD	MARKETING, SALES & ADVERTISING
2023	5303830	Advertising		1/4/2024	8,073.01	USD	ORD 201600115
2024	5303830	Advertising	20240110	1/11/2024	1,000.00	USD	
2024	5303830	Advertising	55000400	2/15/2024	1,296.00	USD	*Trip from 01/01/24 To 01/31/24 to WINCHESTER
2024	5303830	Advertising	TENNECO.SETTL	3/4/2024	-1,296.00	USD	WBS TENNECO.SETTL
2024	5303830	Advertising	55000712	6/13/2024	500.00	USD	*Trip from 05/01/24 To 05/31/24 to WINCHESTER

Fiscal Year	G/L Account	G/L Account: Long Text	Assignment		Entry Date	Company Code Currency Value	Company Code Currency Key	Name	Name 2	Text	Order: Short Text
						17,998,597.56	USD			PROFESSIONAL SERVICE EXPENSES	
2023	5303220	Legal Services	Estimate		9/7/2023	-7,500.00	USD			SKO	
2023	5303030	Contractor Services	Estimate		9/7/2023	-10,105.55	USD			ENSITE USA	21NICH-INS-TRANSMISSION LINE #2 MAD CO
2023	5303030	Contractor Services	Estimate		9/7/2023	-5,608.62	USD			ENSITE USA	21NICH-INS-TRANSMISSION LINE #2 JESS CO
2023	5303030	Contractor Services	Estimate		9/7/2023	-3,716.32	USD			ENSITE USA	23-nich- easement acuisition jessamine
2023	5303030	Contractor Services	Estimate		9/7/2023	-19,221.33	USD			ENSITE USA	23-nich- easement acuisition madison
2023	5303030	Contractor Services	Estimate		9/7/2023	-24,694.83	USD			ENSITE USA	22BERA-INS PIPELINE IN LINCOLN CO
2023	5303030	Contractor Services	Estimate		9/7/2023	-509.98	USD			ENSITE USA	23 BERA TRACK EASEMENT COST LINCOLN CO.
2023	5303030	Contractor Services	Estimate		9/7/2023	-2,556.16	USD			ENSITE USA	23 BERA TRACK EASEMENT COST ROCKCASTLE
2023	5303030	Contractor Services	Estimate		9/7/2023	-406.00	USD			ENSITE USA	23 TRACK EASEMENT COST BROADHEAD
2023	5303030	Contractor Services	Estimate		9/7/2023	-406.00	USD			ENSITE USA	23 TRACK EASEMENT COST ROCKASTLE MT VERN
2023	5303030	Contractor Services		230846	9/7/2023	-1,800.00	USD			MARTIN CONTRACTING	23-nich-sl-repl-305 edgewood
2023	5303030	Contractor Services		230846	9/7/2023	-5,976.00	USD			MARTIN CONTRACTING	22-nich-replacement of aldyl a in NV-3
2023	5303030	Contractor Services		230846	9/7/2023	-2,688.00	USD			MARTIN CONTRACTING	23-nich-sl-repl-110 magnolia
2023	5303030	Contractor Services		230847	9/7/2023	-10,777.00	USD			MARTIN CONTRACTING	REP PRP ALDYL-A NORTH CORBIN
2023	5303030	Contractor Services		230848	9/7/2023	-10,400.00	USD			MARTIN CONTRACTING	22-nich-replacement of aldyl a in NV-3
2023	5303030	Contractor Services		230849	9/7/2023	-1,680.00	USD			MARTIN CONTRACTING	23-nich-sl-repl-107 edgewood
2023	5303030	Contractor Services		230849	9/7/2023	-9,072.00	USD			MARTIN CONTRACTING	22-nich-replacement of aldyl a in NV-3
2023	5303030	Contractor Services		230850	9/7/2023	-11,001.00	USD			MARTIN CONTRACTING	22-nich-replacement of aldyl a in NV-3
2023	5303030	Contractor Services		230854	9/7/2023	-14,490.00	USD			MARTIN CONTRACTING	23LOND-INST-6"PEONEHWY192BUFFALOTR
2023	5303315	IT/Telecom Contractor Services	Outside Services		9/7/2023	-16,000.00	USD			IDI Consulting - Delta Integration	DELTA IT INTEGRATION
2023	5303220	Legal Services	Cumberland City		9/6/2023	7.19	USD	MCCARTER & ENGLISH LLP	FOUR GATEWAY CENTER		
2023	5303310	Consultant Services		20230901	9/5/2023	2,800.00	USD	CAPITAL LINK CONSULTANTS			
2023	5303310	Consultant Services		20230901	9/5/2023	2,750.00	USD	JAMES POTTER			
2023	5303890	Miscellaneous Outside Services		20230901	9/1/2023	1,045.65	USD	KING BEE DELIVERY LLC			
2023	5303220	Legal Services	TGP-General		9/6/2023	861.21	USD	MCCARTER & ENGLISH LLP	FOUR GATEWAY CENTER		
2023	5303220	Legal Services	TGP Rate Neg.		9/6/2023	2,001.72	USD	MCCARTER & ENGLISH LLP	FOUR GATEWAY CENTER		
2023	5303890	Miscellaneous Outside Services		20230905	9/6/2023	4,069.50	USD	KENTUCKY811	KENTUCKY UNDERGROUND PROT		
2023	5303030	Contractor Services		20230905	9/5/2023	730.00	USD	HENSLEYS CARPET INC		Contractor Services	
2023	5303030	Contractor Services		20230905	9/5/2023	958.07	USD	SHANE SYSTEMS INC		Contractor Services	
2023	5303030	Contractor Services		20230905	9/5/2023	439.90	USD	SHANE SYSTEMS INC		Contractor Services	
2023	5303890	Miscellaneous Outside Services		20230906	9/7/2023	964.99	USD	IRON MOUNTAIN INC			
2023	5303325	Professional/Temporary Labor		20230906	9/7/2023	1,344.01	USD	ROBERT HALF MANAGEMENT RE	ROBERT HALF INTERNATIONAL		
2023	5303890	Miscellaneous Outside Services		20230906	9/7/2023	1,045.65	USD	KING BEE DELIVERY LLC			
2023	5303890	Miscellaneous Outside Services		20230906	9/6/2023	1,267.68	USD	UTILITIES & INDUSTRIES IN		Misc Outside Services	Purchase Meters- PGKY
2023	5303030	Contractor Services		20230907	9/7/2023	190.80	USD	UNITED RENTALS (NORTH AME		Contractor Services	
2023	5303030	Contractor Services		20230907	9/7/2023	190.80	USD	UNITED RENTALS (NORTH AME		Contractor Services	
2023	5303030	Contractor Services		20230907	9/7/2023	212,000.00	USD	RELCON INC		Contractor Services	23CORB-INSTALL GM&R AT LANDFILL
2023	5303030	Contractor Services		20230907	9/7/2023	3,253.75	USD	KEYANA COMPANY LLC		Contractor Services	
2023	5303030	Contractor Services		20230907	9/7/2023	1,800.00	USD	MARTIN CONTRACTING INC		Contractor Services	23-nich-sl-repl-305 edgewood
2023	5303030	Contractor Services		20230907	9/7/2023	1,428.00	USD	MARTIN CONTRACTING INC		Contractor Services	23BARB-REP-396 RAMSEY BRANCH ROAD
2023	5303030	Contractor Services		20230907	9/7/2023	1,428.00	USD	MARTIN CONTRACTING INC		Contractor Services	23MIDD-REP-382 HWY 92-BROOKS TIRE
2023	5303030	Contractor Services		20230907	9/7/2023	1,428.00	USD	MARTIN CONTRACTING INC		Contractor Services	
2023	5303030	Contractor Services		20230907	9/7/2023	1,428.00	USD	MARTIN CONTRACTING INC		Contractor Services	23OWNG-INS-SVC-28 GRAYSON DR
2023	5303030	Contractor Services		20230907	9/7/2023	1,428.00	USD	MARTIN CONTRACTING INC		Contractor Services	23OWNG-INS-SVC-123 LAKE POINT DR
2023	5303030	Contractor Services		20230907	9/7/2023	535.50	USD	MARTIN CONTRACTING INC		Contractor Services	20Owng-Rep-Aldyl-A Main in Farmers
2023	5303030	Contractor Services		20230907	9/7/2023	1,680.00	USD	MARTIN CONTRACTING INC		Contractor Services	23-nich-sl-repl-107 edgewood
2023	5303030	Contractor Services		20230907	9/7/2023	267.75	USD	MARTIN CONTRACTING INC		Contractor Services	23MIDD-RET-814 CHESTER AVE
2023	5303030	Contractor Services		20230907	9/7/2023	267.75	USD	MARTIN CONTRACTING INC		Contractor Services	23MIDD-RET-809 CHESTER AVE
2023	5303030	Contractor Services		20230907	9/7/2023	446.25	USD	MARTIN CONTRACTING INC		Contractor Services	23MIDD-RET-903 CHESTER AVE
2023	5303030	Contractor Services		20230907	9/7/2023	178.50	USD	MARTIN CONTRACTING INC		Contractor Services	23MIDD-RET-603 CHESTER AVE
2023	5303030	Contractor Services		20230907	9/7/2023	267.75	USD	MARTIN CONTRACTING INC		Contractor Services	23MIDD-RET-1809 EXETER AVE
2023	5303030	Contractor Services		20230907	9/7/2023	446.25	USD	MARTIN CONTRACTING INC		Contractor Services	23MIDD-RET-1106 ROCHESTER AVE
2023	5303030	Contractor Services		20230907	9/7/2023	267.75	USD	MARTIN CONTRACTING INC		Contractor Services	23MIDD-RET-113 PARKER LANE
2023	5303030	Contractor Services		20230907	9/7/2023	267.75	USD	MARTIN CONTRACTING INC		Contractor Services	23MIDD-RET-3190 HWY 441
2023	5303030	Contractor Services		20230907	9/7/2023	446.25	USD	MARTIN CONTRACTING INC		Contractor Services	23MIDD-SVC-501 19TH STREET-JR HOE & SON
2023	5303030	Contractor Services		20230907	9/7/2023	5,976.00	USD	MARTIN CONTRACTING INC		Contractor Services	22-nich-replacement of aldyl a in NV-3
2023	5303030	Contractor Services		20230907	9/7/2023	2,688.00	USD	MARTIN CONTRACTING INC		Contractor Services	23-nich-sl-repl-110 magnolia
2023	5303030	Contractor Services		20230907	9/7/2023	892.50	USD	MARTIN CONTRACTING INC		Contractor Services	23OWNG-INS-SVC-344 W WALNUT ST
2023	5303030	Contractor Services		20230907	9/7/2023	11,001.00	USD	MARTIN CONTRACTING INC		Contractor Services	22-nich-replacement of aldyl a in NV-3
2023	5303030	Contractor Services		20230907	9/7/2023	10,400.00	USD	MARTIN CONTRACTING INC		Contractor Services	22-nich-replacement of aldyl a in NV-3
2023	5303030	Contractor Services		20230907	9/7/2023	9,072.00	USD	MARTIN CONTRACTING INC		Contractor Services	22-nich-replacement of aldyl a in NV-3
2023	5303030	Contractor Services		20230907	9/7/2023	10,777.00	USD	MARTIN CONTRACTING INC		Contractor Services	REP PRP ALDYL-A NORTH CORBIN
2023	5303030	Contractor Services		20230907	9/7/2023	14,490.00	USD	MARTIN CONTRACTING INC		Contractor Services	23LOND-INST-6"PEONEHWY192BUFFALOTR
2023	5303030	Contractor Services		20230907	9/7/2023	3,332.50	USD	SGM MURPHY'S EXCAVATING		Contractor Services	22-nich-replacement of aldyl a in NV-3
2023	5303030	Contractor Services		20230907	9/7/2023	2,221.25	USD	SGM MURPHY'S EXCAVATING		Contractor Services	22-nich-replacement of aldyl a in NV-3
2023	5303030	Contractor Services		20230907	9/7/2023	693.75	USD	SGM MURPHY'S EXCAVATING		Contractor Services	23-nich-rep-aldyl a-TurkeyCurveLoop
2023	5303030	Contractor Services		20230907	9/7/2023	138.75	USD	SGM MURPHY'S EXCAVATING		Contractor Services	23-nich-sev-701 west maple
2023	5303030	Contractor Services		20230907	9/7/2023	763.75	USD	SGM MURPHY'S EXCAVATING		Contractor Services	23-nich-sev-2009 pinoak dr
2023	5303030	Contractor Services		20230907	9/7/2023	932.80	USD	ANDERSON COMMERCIAL CLEAN		Contractor Services	
2023	5303030	Contractor Services		20230907	9/7/2023	1,208.40	USD	RED RIVER LANDSCAPE SERVI		Contractor Services	
2023	5303220	Legal Services	GENERAL-REG PRP		9/8/2023	2,386.80	USD	STOLL KEENON & OGDEN PLL			
2023	5303220	Legal Services	GENERAL		9/8/2023	1,088.10	USD	STOLL KEENON & OGDEN PLL			
2023	5303220	Legal Services	GENERAL		9/8/2023	3,615.30	USD	STOLL KEENON & OGDEN PLL			
2023	5303890	Miscellaneous Outside Services		20230911	9/11/2023	100.00	USD	PITTSBURGH MAILING SYSTEM	DBA PITTSBURGH MAILING	Misc Outside Services	
2023	5303890	Miscellaneous Outside Services		20230911	9/11/2023	181.03	USD	PITTSBURGH MAILING SYSTEM	DBA PITTSBURGH MAILING	Misc Outside Services	
2023	5303890	Miscellaneous Outside Services		20230911	9/11/2023	257.06	USD	PITTSBURGH MAILING SYSTEM	DBA PITTSBURGH MAILING	Misc Outside Services	
2023	5303890	Miscellaneous Outside Services		20230911	9/11/2023	3,212.85	USD	EMERSON PROCESS MANAGEMEN	AUTOMATION INC		Purchase Regulators - Delta
2023	5303890	Miscellaneous Outside Services		20230911	9/11/2023	4,208.80	USD	EMERSON PROCESS MANAGEMEN	AUTOMATION INC		Purchase Regulators - Delta
2023	5303890	Miscellaneous Outside Services		20230911	9/11/2023	790.00	USD	CORNERSTONE CONTROLS INC			Purchase Regulators - Delta
2023	5303890	Miscellaneous Outside Services		20230911	9/11/2023	2,556.60	USD	KOONS GAS MEASUREMENT	WILNAT INC DBA		Purchase Regulators - Delta
2023	5303890	Miscellaneous Outside Services		20230911	9/11/2023	2,556.60	USD	KOONS GAS MEASUREMENT	WILNAT INC DBA		Purchase Regulators - Delta

2023	5303890	Miscellaneous Outside Services		20230911	9/11/2023	2,556.60	USD	KOONS GAS MEASUREMENT	WILNAT INC DBA		Purchase Regulators - Delta
2023	5303030	Contractor Services		20230911	9/11/2023	12,356.90	USD	H & H X-RAY SERVICES INC		Contractor Services	21BEREA-INS-8" TRANS LINE LINCOLN COUNTY
2023	5303890	Miscellaneous Outside Services		20230912	9/13/2023	-1,530.00	USD	COLUMBIA GULF TRANSMISSIO	CPG OPCO LP DBA		
2023	5303890	Miscellaneous Outside Services		20230912	9/13/2023	1,530.00	USD	COLUMBIA GULF TRANSMISSIO	CPG OPCO LP DBA		
2023	5303030	Contractor Services		20230912	9/12/2023	750.00	USD	WALLACE LAWN SERVICE LLC		Contractor Services	
2023	5303850	Testing Services		20230913	9/13/2023	300.00	USD	BAPTIST HEALTH MEDICAL GR			
2023	5303325	Professional/Temporary Labor		20230913	9/14/2023	115.00	USD	PEOPLES NATURAL GAS COMPA			
2023	5303890	Miscellaneous Outside Services		20230913	9/13/2023	1,530.00	USD	COLUMBIA GULF TRANSMISSIO	CPG OPCO LP DBA		
2023	5303890	Miscellaneous Outside Services		20230913	9/13/2023	1,530.00	USD	COLUMBIA GULF TRANSMISSIO	CPG OPCO LP DBA		
2023	5303890	Miscellaneous Outside Services		20230913	9/14/2023	836.52	USD	KING BEE DELIVERY LLC			
2023	5303325	Professional/Temporary Labor		20230913	9/14/2023	557.85	USD	FARELL FINCH LLC			
2023	5303325	Professional/Temporary Labor		20230913	9/14/2023	3,840.00	USD	FARELL FINCH LLC			
2023	5303890	Miscellaneous Outside Services		20230913	9/13/2023	8,608.00	USD	CORNERSTONE CONTROLS INC			Purchase Regulators - Delta
2023	5303325	Professional/Temporary Labor		20230914	9/19/2023	350.00	USD	ALPHA BUSINESS SOLUTIONS			23LOND-INST-6"PEONEHWY192BUFFALOTR
2023	5303325	Professional/Temporary Labor		20230914	9/15/2023	2,200.00	USD	IDI CONSULTING LLC			
2023	5303325	Professional/Temporary Labor		20230914	9/14/2023	345.00	USD	PEOPLES NATURAL GAS COMPA			
2023	5303325	Professional/Temporary Labor		20230914	9/14/2023	4,800.00	USD	FARELL FINCH LLC			
2023	5303325	Professional/Temporary Labor		20230914	9/14/2023	345.00	USD	PEOPLES NATURAL GAS COMPA			
2023	5303325	Professional/Temporary Labor		20230914	9/15/2023	1,043.31	USD	ROBERT HALF MANAGEMENT RE	ROBERT HALF INTERNATIONAL		
2023	5303325	Professional/Temporary Labor		20230914	9/15/2023	14,445.00	USD	IDI CONSULTING LLC			
2023	5303325	Professional/Temporary Labor		20230914	9/15/2023	4,162.50	USD	IDI CONSULTING LLC			
2023	5303890	Miscellaneous Outside Services		20230914	9/15/2023	139.42	USD	CHARTER COMMUNICATIONS	OPERATING LLC		
2023	5303325	Professional/Temporary Labor		20230914	9/19/2023	1,450.00	USD	ALPHA BUSINESS SOLUTIONS			23LOND-INST-6"PEONEHWY192BUFFALOTR
2023	5303325	Professional/Temporary Labor		20230914	9/19/2023	2,037.50	USD	ALPHA BUSINESS SOLUTIONS			23LOND-INST-6"PEONEHWY192BUFFALOTR
2023	5303325	Professional/Temporary Labor		20230914	9/19/2023	1,850.00	USD	ALPHA BUSINESS SOLUTIONS			23LOND-INST-6"PEONEHWY192BUFFALOTR
2023	5303325	Professional/Temporary Labor		20230914	9/19/2023	1,925.00	USD	ALPHA BUSINESS SOLUTIONS			23LOND-INST-6"PEONEHWY192BUFFALOTR
2023	5303030	Contractor Services		20230914	9/14/2023	525.00	USD	GIBBONS CONSTRUCTION INC		Contractor Services	
2023	5303030	Contractor Services		20230914	9/14/2023	9,838.50	USD	GIBBONS CONSTRUCTION INC		Contractor Services	21CORB-REL-US25WREL(KY#11-186) KY5911000
2023	5303030	Contractor Services		20230914	9/26/2023	-714.00	USD	MARTIN CONTRACTING INC		Contractor Services	
2023	5303030	Contractor Services		20230914	9/14/2023	714.00	USD	MARTIN CONTRACTING INC		Contractor Services	23OWNG-INS-SVC-1217 E HWY 60
2023	5303030	Contractor Services		20230914	9/14/2023	714.00	USD	MARTIN CONTRACTING INC		Contractor Services	23 BERA SVC 248 BANYANS BLVD
2023	5303030	Contractor Services		20230914	9/14/2023	714.00	USD	MARTIN CONTRACTING INC		Contractor Services	
2023	5303030	Contractor Services		20230914	9/26/2023	714.00	USD	MARTIN CONTRACTING INC		Contractor Services	
2023	5303030	Contractor Services		20230914	9/14/2023	1,428.00	USD	MARTIN CONTRACTING INC		Contractor Services	23 BERA SVC LINE CONTINUATION 3002 SIMPS
2023	5303030	Contractor Services		20230914	9/14/2023	1,428.00	USD	MARTIN CONTRACTING INC		Contractor Services	23 BERA SVC 152 HERNDON LANE
2023	5303030	Contractor Services		20230914	9/14/2023	535.50	USD	MARTIN CONTRACTING INC		Contractor Services	23Owng-Ret-2"main in Owngsville
2023	5303030	Contractor Services		20230914	9/14/2023	535.50	USD	MARTIN CONTRACTING INC		Contractor Services	
2023	5303030	Contractor Services		20230914	9/14/2023	535.50	USD	MARTIN CONTRACTING INC		Contractor Services	23LOND-SVC-141BOONETRLPR#61542002
2023	5303030	Contractor Services		20230914	9/26/2023	-535.50	USD	MARTIN CONTRACTING INC		Contractor Services	
2023	5303030	Contractor Services		20230914	9/26/2023	535.50	USD	MARTIN CONTRACTING INC		Contractor Services	
2023	5303030	Contractor Services		20230914	9/14/2023	178.50	USD	MARTIN CONTRACTING INC		Contractor Services	
2023	5303030	Contractor Services		20230914	9/14/2023	3,212.00	USD	MARTIN CONTRACTING INC		Contractor Services	
2023	5303030	Contractor Services		20230914	9/14/2023	13,302.00	USD	MARTIN CONTRACTING INC		Contractor Services	22-nich-replacement of aldyl a in NV-3
2023	5303030	Contractor Services		20230914	9/14/2023	6,512.00	USD	MARTIN CONTRACTING INC		Contractor Services	22-nich-replacement of aldyl a in NV-3
2023	5303030	Contractor Services		20230914	9/14/2023	13,232.00	USD	MARTIN CONTRACTING INC		Contractor Services	22-nich-replacement of aldyl a in NV-3
2023	5303030	Contractor Services		20230914	9/14/2023	13,257.00	USD	MARTIN CONTRACTING INC		Contractor Services	REP PRP ALDYL-A NORTH CORBIN
2023	5303030	Contractor Services		20230914	9/14/2023	3,360.00	USD	MARTIN CONTRACTING INC		Contractor Services	22-nich-replacement of aldyl a in NV-3
2023	5303030	Contractor Services		20230914	9/14/2023	70,585.00	USD	MARTIN CONTRACTING INC		Contractor Services	23LOND-INST-6"PEONEHWY192BUFFALOTR
2023	5303030	Contractor Services		20230914	9/26/2023	-3,212.00	USD	MARTIN CONTRACTING INC		Contractor Services	
2023	5303030	Contractor Services		20230914	9/26/2023	3,213.00	USD	MARTIN CONTRACTING INC		Contractor Services	
2023	5303030	Contractor Services		20230914	9/14/2023	446.25	USD	MARTIN CONTRACTING INC		Contractor Services	23 BERA SVC 121 STILLWATER DR # 74
2023	5303030	Contractor Services		20230914	9/14/2023	446.25	USD	MARTIN CONTRACTING INC		Contractor Services	23 BERA SVC 125 STILLWATER DR # 73
2023	5303030	Contractor Services		20230914	9/14/2023	1,249.50	USD	MARTIN CONTRACTING INC		Contractor Services	23 BERA SVC 2005 PARTRIDGE WAY #109
2023	5303030	Contractor Services		20230914	9/14/2023	1,249.50	USD	MARTIN CONTRACTING INC		Contractor Services	23LOND-SVC-513TAYLORDRPR#61545516
2023	5303030	Contractor Services		20230914	9/14/2023	892.50	USD	MARTIN CONTRACTING INC		Contractor Services	23LOND-SVC-216RAYOVERBAYRDPR#61545005
2023	5303030	Contractor Services		20230914	9/14/2023	1,272.00	USD	MARTIN CONTRACTING INC		Contractor Services	23-nich-sl-repl-940 s main
2023	5303030	Contractor Services		20230914	9/14/2023	1,272.00	USD	MARTIN CONTRACTING INC		Contractor Services	23-nich-sl-repl-942 s main
2023	5303030	Contractor Services		20230914	9/14/2023	1,344.00	USD	MARTIN CONTRACTING INC		Contractor Services	23-nich-sl-repl-938 s main
2023	5303030	Contractor Services		20230914	9/14/2023	1,344.00	USD	MARTIN CONTRACTING INC		Contractor Services	23-nich-sl-repl-936 s main
2023	5303030	Contractor Services		20230914	9/14/2023	1,344.00	USD	MARTIN CONTRACTING INC		Contractor Services	23-nich-sl-repl-934 s main
2023	5303030	Contractor Services		20230914	9/14/2023	1,008.00	USD	MARTIN CONTRACTING INC		Contractor Services	23-nich-sl-repl-952 south main-CANCEL
2023	5303030	Contractor Services		20230914	9/14/2023	1,008.00	USD	MARTIN CONTRACTING INC		Contractor Services	23-nich-sl-repl-950 s main
2023	5303030	Contractor Services		20230914	9/14/2023	1,344.00	USD	MARTIN CONTRACTING INC		Contractor Services	23-nich-sl-repl-922 s main
2023	5303030	Contractor Services		20230914	9/14/2023	1,344.00	USD	MARTIN CONTRACTING INC		Contractor Services	23-nich-sl-repl-920 s main
2023	5303030	Contractor Services		20230914	9/14/2023	1,344.00	USD	MARTIN CONTRACTING INC		Contractor Services	23-nich-sl-repl-926 s main
2023	5303030	Contractor Services		20230914	9/14/2023	1,344.00	USD	MARTIN CONTRACTING INC		Contractor Services	23-nich-sl-repl-924 s main
2023	5303030	Contractor Services		20230914	9/14/2023	1,344.00	USD	MARTIN CONTRACTING INC		Contractor Services	23-nich-sl-repl-930 s main
2023	5303030	Contractor Services		20230914	9/14/2023	1,344.00	USD	MARTIN CONTRACTING INC		Contractor Services	23-nich-sl-repl-932 s main
2023	5303030	Contractor Services		20230918	9/18/2023	163,842.00	USD	SWARTZ MOWING INC		Contractor Services	
2023	5303210	Accounting/Auditing Services	ADP Fees		10/2/2023	486.23	USD			ADP Fees	
2023	5303325	Professional/Temporary Labor		20230919	9/20/2023	1,410.68	USD	ROBERT HALF MANAGEMENT RE	ROBERT HALF INTERNATIONAL		
2023	5303325	Professional/Temporary Labor		20230919	9/22/2023	1,750.00	USD	ALPHA BUSINESS SOLUTIONS			23LOND-INST-6"PEONEHWY192BUFFALOTR
2023	5303325	Professional/Temporary Labor		20230919	9/22/2023	2,675.00	USD	ALPHA BUSINESS SOLUTIONS			23LOND-INST-6"PEONEHWY192BUFFALOTR
2023	5303890	Miscellaneous Outside Services		20230919	9/19/2023	37.94	USD	EMERSON PROCESS MANAGEMEN	AUTOMATION INC	FREIGHT PAID ON INVOICE	Purchase Regulators - Delta
2023	5303890	Miscellaneous Outside Services		20230919	9/19/2023	164.19	USD	EMERSON PROCESS MANAGEMEN	AUTOMATION INC	FREIGHT PAID ON INVOICE	Purchase Regulators - Delta
2023	5303890	Miscellaneous Outside Services		20230919	9/19/2023	28.46	USD	EMERSON PROCESS MANAGEMEN	AUTOMATION INC	FRIEGHT PAID ON INVOICE	Purchase Regulators - Delta
2023	5303890	Miscellaneous Outside Services		20230919	9/19/2023	350.13	USD	EMERSON PROCESS MANAGEMEN	AUTOMATION INC	TAX PAID ON INVOICE	Purchase Regulators - Delta
2023	5303890	Miscellaneous Outside Services		20230919	9/19/2023	194.48	USD	EMERSON PROCESS MANAGEMEN	AUTOMATION INC	TAX PAID ON INVOICE	Purchase Regulators - Delta
2023	5303890	Miscellaneous Outside Services		20230919	9/19/2023	254.81	USD	EMERSON PROCESS MANAGEMEN	AUTOMATION INC	TAX PAID ON INVOICE	Purchase Regulators - Delta
2023	5303820	Collection Agency Services		20230919	9/19/2023	7.09	USD	TRANSWORLD SYSTEMS INC		Collection Agencies	
2023	5303890	Miscellaneous Outside Services		20230920	9/20/2023	84.55	USD	CHARTER COMMUNICATIONS	OPERATING LLC		
2023	5303890	Miscellaneous Outside Services		20230920	9/20/2023	1,045.65	USD	KING BEE DELIVERY LLC			
2023	5303890	Miscellaneous Outside Services		20230920	9/21/2023	1,620.75	USD	PARADIGM ALLIANCE INC			
2023	5303030	Contractor Services		20230920	9/20/2023	714.00	USD	MARTIN CONTRACTING INC		Contractor Services	23 BERA SVC 5008 BENTWOOD DR
2023	5303030	Contractor Services		20230920	9/20/2023	714.00	USD	MARTIN CONTRACTING INC		Contractor Services	23CORB-REPSVC-7672KY1232PR#61331743

2023	5303030	Contractor Services	20230920	9/20/2023	357.00	USD	MARTIN CONTRACTING INC		Contractor Services	23CORB-RETSVC-74VICTORYLNPR#61331360
2023	5303030	Contractor Services	20230920	9/20/2023	357.00	USD	MARTIN CONTRACTING INC		Contractor Services	23CORB-SVC-305YOUNGCRKRDPR#61545010
2023	5303030	Contractor Services	20230920	9/20/2023	1,428.00	USD	MARTIN CONTRACTING INC		Contractor Services	23 BERA SVC 1016 RUBRUM WAY
2023	5303030	Contractor Services	20230920	9/20/2023	1,428.00	USD	MARTIN CONTRACTING INC		Contractor Services	23 BERA SVC 512 CAPERTON DR
2023	5303030	Contractor Services	20230920	9/20/2023	1,428.00	USD	MARTIN CONTRACTING INC		Contractor Services	
2023	5303030	Contractor Services	20230920	9/20/2023	1,428.00	USD	MARTIN CONTRACTING INC		Contractor Services	23BARB-REP-405 MATTHEW ST. HARDY
2023	5303030	Contractor Services	20230920	9/20/2023	1,428.00	USD	MARTIN CONTRACTING INC		Contractor Services	23CORB-REPSVC-813PHILLIPSLNPR#61329611
2023	5303030	Contractor Services	20230920	9/20/2023	1,240.00	USD	MARTIN CONTRACTING INC		Contractor Services	23-nich-sl-repl-109 magnolia
2023	5303030	Contractor Services	20230920	9/20/2023	2,688.00	USD	MARTIN CONTRACTING INC		Contractor Services	23-nich-sl-repl-103 magnolia
2023	5303030	Contractor Services	20230920	9/20/2023	10,464.00	USD	MARTIN CONTRACTING INC		Contractor Services	22-nich-replacement of aldyl a in NV-3
2023	5303030	Contractor Services	20230920	9/20/2023	1,344.00	USD	MARTIN CONTRACTING INC		Contractor Services	23-nich-sl-repl-113 magnolia
2023	5303030	Contractor Services	20230920	9/20/2023	1,344.00	USD	MARTIN CONTRACTING INC		Contractor Services	23-nich-sl-repl-117 magnolia
2023	5303030	Contractor Services	20230920	9/20/2023	1,344.00	USD	MARTIN CONTRACTING INC		Contractor Services	23-nich-sl-repl-119 magnolia
2023	5303030	Contractor Services	20230920	9/20/2023	1,344.00	USD	MARTIN CONTRACTING INC		Contractor Services	23-nich-sl-repl-121 magnolia
2023	5303030	Contractor Services	20230920	9/20/2023	1,344.00	USD	MARTIN CONTRACTING INC		Contractor Services	23-nich-sl-repl-111 magnolia
2023	5303030	Contractor Services	20230920	9/20/2023	672.00	USD	MARTIN CONTRACTING INC		Contractor Services	23-nich-sl-repl-107 magnolia
2023	5303030	Contractor Services	20230920	9/20/2023	4,704.00	USD	MARTIN CONTRACTING INC		Contractor Services	22-nich-replacement of aldyl a in NV-3
2023	5303030	Contractor Services	20230920	9/20/2023	16,567.50	USD	MARTIN CONTRACTING INC		Contractor Services	23LOND-INST-6"PEONEHWY192BUFFALOTR
2023	5303030	Contractor Services	20230920	9/20/2023	13,815.00	USD	MARTIN CONTRACTING INC		Contractor Services	22-nich-replacement of aldyl a in NV-3
2023	5303030	Contractor Services	20230920	9/20/2023	2,142.00	USD	MARTIN CONTRACTING INC		Contractor Services	23 BERA SVC 975 MISTI DR GARAGE
2023	5303030	Contractor Services	20230920	9/20/2023	2,856.00	USD	MARTIN CONTRACTING INC		Contractor Services	
2023	5303030	Contractor Services	20230920	9/20/2023	13,008.00	USD	MARTIN CONTRACTING INC		Contractor Services	22-nich-replacement of aldyl a in NV-3
2023	5303030	Contractor Services	20230920	9/20/2023	13,023.00	USD	MARTIN CONTRACTING INC		Contractor Services	REP PRP ALDYL-A NORTH CORBIN
2023	5303310	Consultant Services	20230922	9/22/2023	2,800.00	USD	CAPITAL LINK CONSULTANTS			
2023	5303310	Consultant Services	20230922	9/22/2023	2,750.00	USD	JAMES POTTER			
2023	5303325	Professional/Temporary Labor	20230922	9/22/2023	1,478.29	USD	ROBERT HALF MANAGEMENT RE	ROBERT HALF INTERNATIONAL		
2023	5303325	Professional/Temporary Labor	20230925	9/26/2023	4,800.00	USD	FARELL FINCH LLC			
2023	5303030	Contractor Services	20230925	9/25/2023	250.00	USD	WALLACE LAWN SERVICE LLC		Contractor Services	
2023	5303030	Contractor Services	20230925	9/25/2023	3,222.70	USD	ACCESS LAND SERVICES LLC		Contractor Services	23 TRACK EASEMENT COST BROADHEAD
2023	5303030	Contractor Services	20230925	9/25/2023	59,262.00	USD	SWARTZ MOWING INC		Contractor Services	
2023	5303325	Professional/Temporary Labor	20230926	9/29/2023	1,426.28	USD	ROBERT HALF MANAGEMENT RE	ROBERT HALF INTERNATIONAL		
2023	5303030	Contractor Services	20230926	9/26/2023	3,248.50	USD	BLUEGRASS INTEGRATED COMM	BLUEGRASS BUSINESS SERVIC	Contractor Services	
2023	5303030	Contractor Services	20230926	9/26/2023	6,907.00	USD	CINCINNATI ZOO AND BOTANI	ZOOLOGICAL SOCIETY OF CIN	Contractor Services	
2023	5303890	Miscellaneous Outside Services	20230927	9/27/2023	86.80	USD	HOLLAND SUPPLY CO	WATHEN INDUSTRIES		Purchase Regulators - Delta
2023	5303890	Miscellaneous Outside Services	20230927	9/27/2023	132.75	USD	HOLLAND SUPPLY CO	WATHEN INDUSTRIES		Purchase Regulators - Delta
2023	5303315	IT/Telecom Contractor Services	20230927	9/29/2023	17,730.00	USD	IDI CONSULTING LLC			DELTA IT INTEGRATION
2023	5303890	Miscellaneous Outside Services	20230927	9/27/2023	12.87	USD	KOONS GAS MEASUREMENT	WILNAT INC DBA	SALES TAX ACCRUAL	Purchase Regulators - Delta
2023	5303890	Miscellaneous Outside Services	20230927	9/27/2023	214.50	USD	KOONS GAS MEASUREMENT	WILNAT INC DBA	FREIGHT PAID ON INVOICE	Purchase Regulators - Delta
2023	5303890	Miscellaneous Outside Services	20230927	9/27/2023	460.20	USD	KOONS GAS MEASUREMENT	WILNAT INC DBA	TAX PAID ON INVOICE	Purchase Regulators - Delta
2023	5303890	Miscellaneous Outside Services	20230927	9/27/2023	526.42	USD	CORNERSTONE CONTROLS INC		TAX PAID ON INVOICE	Purchase Regulators - Delta
2023	5303890	Miscellaneous Outside Services	20230927	9/27/2023	165.66	USD	CORNERSTONE CONTROLS INC		FREIGHT PAID ON INVOIVE	Purchase Regulators - Delta
2023	5303890	Miscellaneous Outside Services	20230927	9/27/2023	2,125.60	USD	HOLLAND SUPPLY CO	WATHEN INDUSTRIES		Purchase Regulators - Delta
2023	5303030	Contractor Services	20230927	9/27/2023	1,166.00	USD	ENCON EQUIPMENT LLC		Contractor Services	
2023	5303030	Contractor Services	20230927	9/27/2023	714.00	USD	MARTIN CONTRACTING INC		Contractor Services	23 BERA SVC 5016 BENTWOOD DR
2023	5303030	Contractor Services	20230927	9/27/2023	714.00	USD	MARTIN CONTRACTING INC		Contractor Services	23CORB-SVC-305YOUNGCRKRDPR#61545010
2023	5303030	Contractor Services	20230927	9/27/2023	714.00	USD	MARTIN CONTRACTING INC		Contractor Services	23CORB-RETSVC-1501PALMER STPR#61329913
2023	5303030	Contractor Services	20230927	9/27/2023	714.00	USD	MARTIN CONTRACTING INC		Contractor Services	23CORB-SVC-1401MAPELNPR#61330982
2023	5303030	Contractor Services	20230927	9/27/2023	357.00	USD	MARTIN CONTRACTING INC		Contractor Services	23CORB-RETSVC-1010FOXRUNPR#61339963
2023	5303030	Contractor Services	20230927	9/27/2023	1,428.00	USD	MARTIN CONTRACTING INC		Contractor Services	22LOND-SVC-557CROOKEDCREEKPR#61467017
2023	5303030	Contractor Services	20230927	9/27/2023	535.50	USD	MARTIN CONTRACTING INC		Contractor Services	23CORB-SVC-41CROSSRDS#CPR#61545513
2023	5303030	Contractor Services	20230927	9/27/2023	535.50	USD	MARTIN CONTRACTING INC		Contractor Services	23CORB-SVC-1401MAPELNPR#61330982
2023	5303030	Contractor Services	20230927	9/27/2023	535.50	USD	MARTIN CONTRACTING INC		Contractor Services	23CORB-REPSVC-1401MAPLELNPR#61345951
2023	5303030	Contractor Services	20230927	9/27/2023	535.50	USD	MARTIN CONTRACTING INC		Contractor Services	23LOND-SVC-10951ELAURELRDPR#61539013
2023	5303030	Contractor Services	20230927	9/27/2023	2,856.00	USD	MARTIN CONTRACTING INC		Contractor Services	23 BERA SVC 512 CAPERTON DR
2023	5303030	Contractor Services	20230927	9/27/2023	13,902.00	USD	MARTIN CONTRACTING INC		Contractor Services	REP PRP ALDYL-A NORTH CORBIN
2023	5303030	Contractor Services	20230927	9/27/2023	13,440.00	USD	MARTIN CONTRACTING INC		Contractor Services	22-nich-replacement of aldyl a in NV-3
2023	5303030	Contractor Services	20230927	9/27/2023	178.50	USD	MARTIN CONTRACTING INC		Contractor Services	
2023	5303030	Contractor Services	20230927	9/27/2023	640.50	USD	MARTIN CONTRACTING INC		Contractor Services	23 BERA SVC 5008 BENTWOOD DR
2023	5303030	Contractor Services	20230927	9/27/2023	2,138.50	USD	MARTIN CONTRACTING INC		Contractor Services	23 BERA SVC 5012 BENTWOOD DR
2023	5303030	Contractor Services	20230927	9/27/2023	1,071.00	USD	MARTIN CONTRACTING INC		Contractor Services	23 BERA SVC 5009 BENTWOOD DR
2023	5303030	Contractor Services	20230927	9/27/2023	892.50	USD	MARTIN CONTRACTING INC		Contractor Services	23LONDON -REPSVC-409BOMONTPR#61322742
2023	5303030	Contractor Services	20230927	9/27/2023	68.90	USD	BATES SECURITY, LLC		Contractor Services	SECURITY SYSTEM WINCHESTER FRONT DOOR
2023	5303030	Contractor Services	20230927	9/27/2023	3,500.00	USD	HADDIX BROTHERS CONSTRUCT		Contractor Services	20Owng-REP-Aldyl-A Main in Midland
2023	5303325	Professional/Temporary Labor	20230928	9/28/2023	230.00	USD	PEOPLES NATURAL GAS COMPA			
2023	5303325	Professional/Temporary Labor	20230928	9/28/2023	1,437.50	USD	PEOPLES NATURAL GAS COMPA			
2023	5303890	Miscellaneous Outside Services	20230928	9/28/2023	1,045.65	USD	KING BEE DELIVERY LLC			
2023	5303030	Contractor Services	20230928	9/28/2023	190.80	USD	UNITED RENTALS (NORTH AME		Contractor Services	
2023	5303030	Contractor Services	20230928	9/28/2023	7,609.00	USD	MARTIN CONTRACTING INC		Contractor Services	23LOND-INST-6"PEONEHWY192BUFFALOTR
2023	5303030	Contractor Services	20230928	9/28/2023	13,232.00	USD	MARTIN CONTRACTING INC		Contractor Services	22-nich-replacement of aldyl a in NV-3
2023	5303030	Contractor Services	20230928	9/28/2023	13,581.00	USD	MARTIN CONTRACTING INC		Contractor Services	22-nich-replacement of aldyl a in NV-3
2023	5303030	Contractor Services	20230928	9/28/2023	13,440.00	USD	MARTIN CONTRACTING INC		Contractor Services	22-nich-replacement of aldyl a in NV-3
2023	5303030	Contractor Services	20230928	9/28/2023	1,478.80	USD	ENSITE USA INC	DEPT 108	Contractor Services	21NICH-INS-TRANSMISSION LINE #2 JESS CO
2023	5303030	Contractor Services	20230928	9/28/2023	29,619.14	USD	ENSITE USA INC	DEPT 108	Contractor Services	23-nich- easement acuisition jessamine
2023	5303030	Contractor Services	20230928	9/28/2023	2,382.00	USD	ENSITE USA INC	DEPT 108	Contractor Services	22BERA-INS PIPELINE IN LINCOLN CO
2023	5303030	Contractor Services	20230928	9/28/2023	3,393.80	USD	ENSITE USA INC	DEPT 108	Contractor Services	23 BERA TRACK EASEMENT COST ROCKCASTLE
2023	5303030	Contractor Services	20230928	9/28/2023	10,166.20	USD	ENSITE USA INC	DEPT 108	Contractor Services	21NICH-INS-TRANSMISSION LINE #2 MAD CO
2023	5303030	Contractor Services	20230928	9/28/2023	5,470.45	USD	ENSITE USA INC	DEPT 108	Contractor Services	23-nich- easement acuisition madison
2023	5303030	Contractor Services	20230928	9/28/2023	896.10	USD	ENSITE USA INC	DEPT 108	Contractor Services	23 TRACK EASEMENT COST ROCKASTLE MT VERN
2023	5303030	Contractor Services	20230928	9/28/2023	3,780.75	USD	ENSITE USA INC	DEPT 108	Contractor Services	23 BERA EXT 8" STEEL MAIN CRAB ORCHARD
2023	5303030	Contractor Services	20230928	9/28/2023	13,212.85	USD	ENSITE USA INC	DEPT 108	Contractor Services	23BARB-REP-MAINLINE IN CITY OF BARBOURVI
2023	5303030	Contractor Services	20230928	9/28/2023	509.98	USD	ENSITE USA INC	DEPT 108	Contractor Services	23 BERA TRACK EASEMENT COST LINCOLN CO.
2023	5303030	Contractor Services	20230928	9/28/2023	20,607.55	USD	ENSITE USA INC	DEPT 108	Contractor Services	22BERA-INS PIPELINE IN LINCOLN CO
2023	5303030	Contractor Services	20230928	9/28/2023	1,070.06	USD	ENSITE USA INC	DEPT 108	Contractor Services	23CORB-INS-4" STEEL TO LAUREL RIDGE
2023	5303030	Contractor Services	20230928	9/28/2023	894.36	USD	ENSITE USA INC	DEPT 108	Contractor Services	23 TRACK EASEMENT COST BROADHEAD
2023	5303030	Contractor Services	20230928	9/28/2023	2,915.00	USD	COVERALL SERVICE COMPANY	NGT CORPORATION DBA	Contractor Services	

2023	5303030	Contractor Services		20230928	9/28/2023	16,682.75 USD	TEAYS VALLEY ENGINEERING	Contractor Services	23MIDD-REP-HMI ON ESD AT CANADA MTN
2023	5303315	IT/Telecom Contractor Services			10/4/2023	18.74 USD	PNG COMPANIES LLC	ORD 201300052	SW BLACKLINE IMPLEMENT - PURCHASED
2023	5303315	IT/Telecom Contractor Services			10/6/2023	30.98 USD	PNG COMPANIES LLC	ORD 201300055	SW DUNNING STRATEGY - IN HOUSE
2023	5303315	IT/Telecom Contractor Services			10/4/2023	-50.39 USD		ORD 201600055	SW DUNNING STRATEGY - IN HOUSE
2023	5303315	IT/Telecom Contractor Services			10/4/2023	38.74 USD	PNG COMPANIES LLC	ORD 201300090	CITRIX LICENSE PGKY
2023	5303315	IT/Telecom Contractor Services			10/6/2023	293.21 USD	PNG COMPANIES LLC	ORD 201600016	HRIS (Workday)-DELTA
2023	5303315	IT/Telecom Contractor Services			10/6/2023	371.69 USD	PNG COMPANIES LLC	ORD 201600055	SW DUNNING STRATEGY - IN HOUSE
2023	5303310	Consultant Services			10/6/2023	207.31 USD	PNG COMPANIES LLC	ORD 201300089	POWER TAX PROVISION PGKY
2023	5303310	Consultant Services			10/6/2023	2,748.77 USD	PNG COMPANIES LLC	ORD 201600089	POWER TAX PROVISION DELTA
2023	5303315	IT/Telecom Contractor Services			10/6/2023	553.57 USD	PNG COMPANIES LLC	ORD 201600097	Finance Enhancements 2023 - PNG
2023	5303315	IT/Telecom Contractor Services			10/6/2023	1,540.85 USD	PNG COMPANIES LLC	ORD 201600098	Customer Service Enhancements 2023 - PNG
2023	5303315	IT/Telecom Contractor Services			10/6/2023	1,130.84 USD	PNG COMPANIES LLC	ORD 201600099	Const. Process Enhancements 2023 - PNG
2023	5303315	IT/Telecom Contractor Services			10/6/2023	993.38 USD	PNG COMPANIES LLC	ORD 201600100	Operations Improvements 2023 - PNG
2023	5303315	IT/Telecom Contractor Services			10/4/2023	3,375.76 USD	PNG COMPANIES LLC	ORD 201600016	HRIS (Workday)-DELTA
2023	5303315	IT/Telecom Contractor Services			10/4/2023	179.77 USD	PNG COMPANIES LLC	ORD 201600051	SW BLACKLINE IMPLEMENT - IN HOUSE-DELTA
2023	5303315	IT/Telecom Contractor Services			10/4/2023	513.72 USD	PNG COMPANIES LLC	ORD 201600090	CITRIX LICENSE Delta
2023	5303315	IT/Telecom Contractor Services			10/4/2023	1,625.40 USD	PNG COMPANIES LLC	ORD 201600097	Finance Enhancements 2023 - PNG
2023	5303315	IT/Telecom Contractor Services			10/4/2023	484.09 USD	PNG COMPANIES LLC	ORD 201600099	Const. Process Enhancements 2023 - PNG
2023	5303315	IT/Telecom Contractor Services			10/4/2023	-182.82 USD		ORD 201600100	Operations Improvements 2023 - PNG
2023	5303315	IT/Telecom Contractor Services			10/4/2023	202.58 USD	PNG COMPANIES LLC	ORD 201600103	SAP Security - PNG
2023	5303315	IT/Telecom Contractor Services			10/4/2023	174.04 USD	PNG COMPANIES LLC	ORD 201600105	Perceptive Content Upg - PNG
2023	5303315	IT/Telecom Contractor Services			10/4/2023	504.15 USD	PNG COMPANIES LLC	ORD 201600114	MEC Improvements (PNG)
2023	5303310	Consultant Services			10/4/2023	9,554.53 USD	PNG COMPANIES LLC	ORD 201600115	AP Automation
2023	5303315	IT/Telecom Contractor Services			10/4/2023	247.59 USD	PNG COMPANIES LLC	ORD 201600119	Service Desk Tool Enhancements
2023	5303315	IT/Telecom Contractor Services			10/4/2023	224.89 USD	PNG COMPANIES LLC	ORD 201600052	SW BLACKLINE IMPLEMENT - PURCHASED-DELTA
2023	5303315	IT/Telecom Contractor Services			10/4/2023	554.40 USD	PNG COMPANIES LLC	ORD 201600098	Customer Service Enhancements 2023 - PNG
2023	5303315	IT/Telecom Contractor Services			10/4/2023	1,067.58 USD	PNG COMPANIES LLC	ORD 201600106	SAP Infrastructure 2023
2023	5303315	IT/Telecom Contractor Services			10/4/2023	123.83 USD	PNG COMPANIES LLC	ORD 201600112	Server 2012 Retirement (PNG)
2023	5303315	IT/Telecom Contractor Services	Outside Services		10/3/2023	16,000.00 USD		IDI Consulting - Delta Integration	DELTA IT INTEGRATION
2023	5303220	Legal Services	Estimate		10/4/2023	7,250.00 USD		SKO	
2023	5303030	Contractor Services	Estimate		10/4/2023	1,603.50 USD		ENSITE USA	21NICH-INS-TRANSMISSION LINE #2 MAD CO
2023	5303030	Contractor Services	Estimate		10/4/2023	12,539.90 USD		ENSITE USA	21NICH-INS-TRANSMISSION LINE #2 JESS CO
2023	5303030	Contractor Services	Estimate		10/4/2023	1,510.95 USD		ENSITE USA	23-nich- easement acuisition jessamine
2023	5303030	Contractor Services	Estimate		10/4/2023	19,051.16 USD		ENSITE USA	23-nich- easement acuisition madison
2023	5303030	Contractor Services	Estimate		10/4/2023	46,154.15 USD		ENSITE USA	22BERA-INS PIPELINE IN LINCOLN CO
2023	5303030	Contractor Services	Estimate		10/4/2023	1,845.51 USD		ENSITE USA	23 BERA TRACK EASEMENT COST LINCOLN CO.
2023	5303030	Contractor Services	Estimate		10/4/2023	2,885.51 USD		ENSITE USA	23 BERA TRACK EASEMENT COST ROCKCASTLE
2023	5303030	Contractor Services	Estimate		10/4/2023	116.00 USD		ENSITE USA	23 TRACK EASEMENT COST BROADHEAD
2023	5303030	Contractor Services	Estimate		10/4/2023	116.00 USD		ENSITE USA	23 TRACK EASEMENT COST ROCKASTLE MT VERN
2023	5303030	Contractor Services	Estimate		10/4/2023	5,147.10 USD		ACCESS LAND SERVICES	23 BERA TRACK EASEMENT COST ROCKCASTLE
2023	5303030	Contractor Services	Estimate		10/4/2023	520.70 USD		ACCESS LAND SERVICES	23 TRACK EASEMENT COST BROADHEAD
2023	5303030	Contractor Services	Estimate		10/4/2023	27,600.00 USD		MARTIN CONTRACTING	23LOND-INST-6"PEONEHWY192BUFFALOTR
2023	5303030	Contractor Services		4062	10/4/2023	16,682.75 USD		TEAYS	23MIDD-REP-HMI ON ESD AT CANADA MTN
2023	5303030	Contractor Services		231032	10/4/2023	13,296.00 USD		MARTIN CONTRACTING	22-nich-replacement of aldyl a in NV-3
2023	5303030	Contractor Services		231033	10/4/2023	10,782.00 USD		MARTIN CONTRACTING	REP PRP ALDYL-A NORTH CORBIN
2023	5303030	Contractor Services		231034	10/4/2023	13,296.00 USD		MARTIN CONTRACTING	22-nich-replacement of aldyl a in NV-3
2023	5303030	Contractor Services		231035	10/4/2023	13,440.00 USD		MARTIN CONTRACTING	22-nich-replacement of aldyl a in NV-3
2023	5303030	Contractor Services		231037	10/4/2023	13,088.00 USD		MARTIN CONTRACTING	22-nich-replacement of aldyl a in NV-3
2023	5303030	Contractor Services		231038	10/4/2023	1,695.75 USD		MARTIN CONTRACTING	
2023	5303030	Contractor Services		231038	10/4/2023	2,142.00 USD		MARTIN CONTRACTING	23BARB-710 OLD FLAT LICK ROAD- JARVIS
2023	5303030	Contractor Services		231038	10/4/2023	1,428.00 USD		MARTIN CONTRACTING	23BARB-SVC-LALINDA CARMACK-86 YEAGER LN
2023	5303030	Contractor Services		231038	10/4/2023	446.25 USD		MARTIN CONTRACTING	23MIDD-RET-715 DORCHESTER AVE-PARTIN
2023	5303030	Contractor Services		231038	10/4/2023	1,428.00 USD		MARTIN CONTRACTING	23MIDD-SVC-1101 25TH STREET-SHARLENE S.
2023	5303030	Contractor Services		231039	10/4/2023	1,963.50 USD		MARTIN CONTRACTING	23 BERA SVC 193 BRYSON WAY
2023	5303030	Contractor Services		231039	10/4/2023	892.50 USD		MARTIN CONTRACTING	23 BERA REP SVC 208 BERKLEY HALL
2023	5303030	Contractor Services		230139	10/4/2023	714.00 USD		MARTIN CONTRACTING	23 BERA SVC BEREA COLLEGE SCIENCE BLDG
2023	5303030	Contractor Services		230139	10/4/2023	1,071.00 USD		MARTIN CONTRACTING	23 BERA SVC 5001 BENTWOOD DR
2023	5303030	Contractor Services		230140	10/4/2023	650.00 USD		MARTIN CONTRACTING	
2023	5303030	Contractor Services		230131	10/4/2023	24,670.00 USD		MARTIN CONTRACTING	23LOND-INST-6"PEONEHWY192BUFFALOTR
2023	5303315	IT/Telecom Contractor Services	Data Projects		10/5/2023	40,000.00 USD		Delta Core Upgrade	Delta Nexus Core Switches
2023	5998501	SVC Only-Essential Services - 2200	ESSENTIAL TRUE UP		10/8/2023	-214.52 USD		PNG Services - ESSN Services-True Up September	
2023	5998511	SVC Only-Essential Sundry - 2200	ESSENTIAL TRUE UP		10/8/2023	-669.88 USD		PNG Services - ESSN Sundry-True Up September	
2023	5998501	SVC Only-Essential Services - 2200	ESSENTIAL TRUE UP		10/8/2023	-3,067.00 USD		PNG Services - ESSN Services-True Up September	
2023	5998511	SVC Only-Essential Sundry - 2200	ESSENTIAL TRUE UP		10/8/2023	-8,660.77 USD		PNG Services - ESSN Sundry-True Up September	
2023	5303030	Contractor Services			10/6/2023	-650.00 USD			
2023	5303030	Contractor Services			10/4/2023	-3,253.75 USD			
2023	5303030	Contractor Services			10/6/2023	-223,104.00 USD			
2023	5303030	Contractor Services			10/6/2023	-1,963.50 USD			
2023	5303890	Miscellaneous Outside Services			10/6/2023	-4,069.50 USD			
2023	5303030	Contractor Services			10/6/2023	-10,788.75 USD			
2023	5303890	Miscellaneous Outside Services			10/6/2023	-4,142.14 USD			
2023	5303030	Contractor Services			10/6/2023	650.00 USD		CTR SR01/169107	
2023	5303030	Contractor Services			10/4/2023	3,253.75 USD		CTR SR01/164710	
2023	5303030	Contractor Services			10/6/2023	223,104.00 USD		CTR SR01/167702	
2023	5303030	Contractor Services			10/6/2023	1,963.50 USD		CTR SR01/169108	
2023	5303890	Miscellaneous Outside Services			10/6/2023	4,069.50 USD		CTR SR01/169108	
2023	5303030	Contractor Services			10/6/2023	10,788.75 USD		CTR SR01/169108	
2023	5303890	Miscellaneous Outside Services			10/6/2023	4,142.14 USD		CTR SR01/131318	
2023	5998501	SVC Only-Essential Services - 2200	CYBERSEC2.ALLOC2.E		10/3/2023	266.06 USD		PNG Services - ESSN Services	
2023	5998501	SVC Only-Essential Services - 2200	CYBERSEC2.ALLOC2.E		10/3/2023	3,560.76 USD		PNG Services - ESSN Services	
2023	5998511	SVC Only-Essential Sundry - 2200	CYBERSEC2.ALLOC2.E		10/3/2023	689.99 USD		PNG Services - ESSN Sundry	
2023	5998501	SVC Only-Essential Services - 2200	CYBERSEC.ALLOC2.E		10/3/2023	2,010.73 USD		PNG Services - ESSN Services	
2023	5998511	SVC Only-Essential Sundry - 2200	CYBERSEC.ALLOC2.E		10/3/2023	291.46 USD		PNG Services - ESSN Sundry	
2023	5998501	SVC Only-Essential Services - 2200	TREASURY.ALLOC1.E		10/3/2023	695.21 USD		PNG Services - ESSN Services	
2023	5998511	SVC Only-Essential Sundry - 2200	TREASURY.ALLOC1.E		10/3/2023	480.81 USD		PNG Services - ESSN Sundry	

2023	5303210	Accounting/Auditing Services	XWK		10/2/2023	2,633.34	USD		ADP Fees	
2023	5303210	Accounting/Auditing Services	PWC 2023 Audit		10/2/2023	5,417.66	USD		PWC Sep 2023 Audit Accrual	
2023	5998501	SVC Only-Essential Services - 2200	BILL.ALLOC2.E		10/3/2023	499.50	USD		PNG Services - ESSN Services	
2023	5998501	SVC Only-Essential Services - 2200	CUSTRELAT.ALLOC2.E		10/3/2023	760.17	USD		PNG Services - ESSN Services	
2023	5998501	SVC Only-Essential Services - 2200	TELECOMM.ALLOC2.E		10/3/2023	1,216.90	USD		PNG Services - ESSN Services	
2023	5998501	SVC Only-Essential Services - 2200	CALL.ALLOC2.E		10/3/2023	2,447.68	USD		PNG Services - ESSN Services	
2023	5998501	SVC Only-Essential Services - 2200	HELPDESK.ALLOC1.E		10/3/2023	1,416.09	USD		PNG Services - ESSN Services	
2023	5998511	SVC Only-Essential Sundry - 2200	CALL.ALLOC2.E		10/3/2023	166.31	USD		PNG Services - ESSN Sundry	
2023	5999058	Inter-Company Operating Expenses-1800-Delgasco	CM Allocation		10/6/2023	-47,857.12	USD		ALLOCATION VARIABLE COST OF CM TO SUBS	
2023	5999059	Inter-Company Operating Expenses-1900-ENPRO	CM Allocation		10/6/2023	-3,179.69	USD		ALLOCATION VARIABLE COST OF CM TO SUBS	
2023	5998501	SVC Only-Essential Services - 2200	TELECOMM.ALLOC2.E		10/3/2023	90.93	USD		PNG Services - ESSN Services	
2023	5998501	SVC Only-Essential Services - 2200	HELPDESK.ALLOC1.E		10/3/2023	103.52	USD		PNG Services - ESSN Services	
2023	5998501	SVC Only-Essential Services - 2200	CALL.ALLOC2.E		10/3/2023	192.07	USD		PNG Services - ESSN Services	
2023	5303315	IT/Telecom Contractor Services			10/4/2023	-4.20	USD		ORD 201300055	SW DUNNING STRATEGY - IN HOUSE
2023	5303315	IT/Telecom Contractor Services			10/4/2023	14.98	USD	PNG COMPANIES LLC	ORD 201300051	SW BLACKLINE IMPLEMENT - IN HOUSE
2023	5303890	Miscellaneous Outside Services	ACT		10/2/2023	19.14	USD		Amortize Platts 2022-2023 September 2023	
2023	5303210	Accounting/Auditing Services	PWC 2023 Audit		10/2/2023	535.30	USD		PWC Sep 2023 Audit Accrual	
2023	5303991	Miscellaneous Outside Services - 2200	ACCTGSVC.ALLOC1		10/5/2023	93.06	USD		Miscellaneous Outside Services-2200	
2023	5303991	Miscellaneous Outside Services - 2200	ACCTSPAY.ALLOC1		10/5/2023	138.85	USD		Miscellaneous Outside Services-2200	
2023	5303991	Miscellaneous Outside Services - 2200	CASHMGT.ALLOC1		10/5/2023	0.23	USD		Miscellaneous Outside Services-2200	
2023	5303991	Miscellaneous Outside Services - 2200	HUMANRSRCS.ALLOC2		10/5/2023	63.02	USD		Miscellaneous Outside Services-2200	
2023	5303991	Miscellaneous Outside Services - 2200	APPLIC.ALLOC2		10/5/2023	2.28	USD		Miscellaneous Outside Services-2200	
2023	5303991	Miscellaneous Outside Services - 2200	RESTOR.ALLOC2		10/5/2023	0.01	USD		Miscellaneous Outside Services-2200	
2023	5303991	Miscellaneous Outside Services - 2200	OPSADMIN.ALLOC2		10/5/2023	2.56	USD		Miscellaneous Outside Services-2200	
2023	5303991	Miscellaneous Outside Services - 2200	ACCTGSVC.ALLOC1		10/5/2023	889.46	USD		Miscellaneous Outside Services-2200	
2023	5303991	Miscellaneous Outside Services - 2200	ACCTSPAY.ALLOC1		10/5/2023	2,212.40	USD		Miscellaneous Outside Services-2200	
2023	5303991	Miscellaneous Outside Services - 2200	CASHMGT.ALLOC1		10/5/2023	3.67	USD		Miscellaneous Outside Services-2200	
2023	5303991	Miscellaneous Outside Services - 2200	HUMANRSRCS.ALLOC2		10/5/2023	862.08	USD		Miscellaneous Outside Services-2200	
2023	5303991	Miscellaneous Outside Services - 2200	APPLIC.ALLOC2		10/5/2023	30.52	USD		Miscellaneous Outside Services-2200	
2023	5998511	SVC Only-Essential Sundry - 2200	CUSTRELAT.ALLOC2.E		10/3/2023	5.52	USD		PNG Services - ESSN Sundry	
2023	5998511	SVC Only-Essential Sundry - 2200	CUSTRELAT.ALLOC2.E		10/3/2023	0.50	USD		PNG Services - ESSN Sundry	
2023	5998511	SVC Only-Essential Sundry - 2200	FLEET.ALLOC2.E		10/3/2023	1.19	USD		PNG Services - ESSN Sundry	
2023	5998501	SVC Only-Essential Services - 2200	INTAUDIT.ALLOC1.E		10/3/2023	96.64	USD		PNG Services - ESSN Services	
2023	5998511	SVC Only-Essential Sundry - 2200	SAFETY.ALLOC2.E		10/3/2023	2.88	USD		PNG Services - ESSN Sundry	
2023	5998511	SVC Only-Essential Sundry - 2200	SUPCHAIN.ALLOC2.E		10/3/2023	2.28	USD		PNG Services - ESSN Sundry	
2023	5998511	SVC Only-Essential Sundry - 2200	HELPDESK.ALLOC1.E		10/3/2023	3.66	USD		PNG Services - ESSN Sundry	
2023	5998511	SVC Only-Essential Sundry - 2200	EXECUTIVE.ALLOC1.E		10/3/2023	10.26	USD		PNG Services - ESSN Sundry	
2023	5303320	Training Services		16452590	9/30/2023	175.00	USD		*Trip from 08/01/23 To 08/31/23 to WINCHESTER	
2023	5998501	SVC Only-Essential Services - 2200	SUPCHAIN.ALLOC2.E		10/3/2023	10.50	USD		PNG Services - ESSN Services	
2023	5998511	SVC Only-Essential Sundry - 2200	REGLEGAL.ALLOC2.E		10/3/2023	8.95	USD		PNG Services - ESSN Sundry	
2023	5998511	SVC Only-Essential Sundry - 2200	TREASURY.ALLOC1.E		10/3/2023	29.73	USD		PNG Services - ESSN Sundry	
2023	5998501	SVC Only-Essential Services - 2200	REGLEGAL.ALLOC2.E		10/3/2023	36.24	USD		PNG Services - ESSN Services	
2023	5998511	SVC Only-Essential Sundry - 2200	CYBERSEC.ALLOC2.E		10/3/2023	21.78	USD		PNG Services - ESSN Sundry	
2023	5998511	SVC Only-Essential Sundry - 2200	CALL.ALLOC2.E		10/3/2023	13.05	USD		PNG Services - ESSN Sundry	
2023	5998511	SVC Only-Essential Sundry - 2200	HELPDESK.ALLOC1.E		10/3/2023	50.08	USD		PNG Services - ESSN Sundry	
2023	5998511	SVC Only-Essential Sundry - 2200	TAXSVC.ALLOC1.E		10/3/2023	13.17	USD		PNG Services - ESSN Sundry	
2023	5998511	SVC Only-Essential Sundry - 2200	ACCTGSVC.ALLOC1.E		10/3/2023	20.71	USD		PNG Services - ESSN Sundry	
2023	5998511	SVC Only-Essential Sundry - 2200	LEGALSVC.ALLOC1.E		10/3/2023	23.65	USD		PNG Services - ESSN Sundry	
2023	5998511	SVC Only-Essential Sundry - 2200	CYBERSEC2.ALLOC2.E		10/3/2023	51.56	USD		PNG Services - ESSN Sundry	
2023	5998501	SVC Only-Essential Services - 2200	BILL.ALLOC2.E		10/3/2023	39.20	USD		PNG Services - ESSN Services	
2023	5998511	SVC Only-Essential Sundry - 2200	INTAUDIT.ALLOC1.E		10/3/2023	35.64	USD		PNG Services - ESSN Sundry	
2023	5998511	SVC Only-Essential Sundry - 2200	FLEET.ALLOC2.E		10/3/2023	22.77	USD		PNG Services - ESSN Sundry	
2023	5998501	SVC Only-Essential Services - 2200	CYBERSEC.ALLOC2.E		10/3/2023	150.24	USD		PNG Services - ESSN Services	
2023	5998501	SVC Only-Essential Services - 2200	CUSTRELAT.ALLOC2.E		10/3/2023	69.26	USD		PNG Services - ESSN Services	
2023	5303890	Miscellaneous Outside Services	PNC Bank Fees		10/2/2023	43.21	USD		9/30/23 PNC Bank Fees	
2023	5998501	SVC Only-Essential Services - 2200	TREASURY.ALLOC1.E		10/3/2023	42.99	USD		PNG Services - ESSN Services	
2023	5998511	SVC Only-Essential Sundry - 2200	SAFETY.ALLOC2.E		10/3/2023	48.40	USD		PNG Services - ESSN Sundry	
2023	5303315	IT/Telecom Contractor Services			10/4/2023	659.66	USD	PEOPLES NATURAL GAS COMPA	CTR SR01/135106	
2023	5303315	IT/Telecom Contractor Services			10/4/2023	281.02	USD	PEOPLES NATURAL GAS COMPA	CTR SR01/135103	
2023	5303315	IT/Telecom Contractor Services			10/4/2023	2,010.91	USD	PEOPLES NATURAL GAS COMPA	CTR SR01/135104	
2023	5303315	IT/Telecom Contractor Services			10/4/2023	1,351.60	USD	PEOPLES NATURAL GAS COMPA	CTR SR01/165104	
2023	5303315	IT/Telecom Contractor Services			10/6/2023	1,390.61	USD	PEOPLES NATURAL GAS COMPA	CTR SR01/135104	
2023	5303315	IT/Telecom Contractor Services			10/6/2023	934.66	USD	PEOPLES NATURAL GAS COMPA	CTR SR01/165104	
2023	5303315	IT/Telecom Contractor Services			10/2/2023	193.97	USD	PEOPLES NATURAL GAS COMPA	CTR SR01/135103	
2023	5303315	IT/Telecom Contractor Services			10/2/2023	-2,448.47	USD		CTR SR01/135104	
2023	5303315	IT/Telecom Contractor Services			10/2/2023	-1,645.69	USD		CTR SR01/165104	
2023	5303890	Miscellaneous Outside Services	ACT		10/2/2023	768.60	USD		Amortize Platts 2022-2023 September 2023	
2023	5998501	SVC Only-Essential Services - 2200	PLANBUDG.ALLOC1.E		10/3/2023	405.01	USD		PNG Services - ESSN Services	
2023	5998511	SVC Only-Essential Sundry - 2200	PLANBUDG.ALLOC1.E		10/3/2023	203.10	USD		PNG Services - ESSN Sundry	
2023	5998501	SVC Only-Essential Services - 2200	PLANBUDG.ALLOC1.E		10/3/2023	6,550.06	USD		PNG Services - ESSN Services	
2023	5998511	SVC Only-Essential Sundry - 2200	PLANBUDG.ALLOC1.E		10/3/2023	3,284.70	USD		PNG Services - ESSN Sundry	
2023	5998501	SVC Only-Essential Services - 2200	ACCTGSVC.ALLOC1.E		10/3/2023	5,944.23	USD		PNG Services - ESSN Services	
2023	5998511	SVC Only-Essential Sundry - 2200	ACCTGSVC.ALLOC1.E		10/3/2023	197.98	USD		PNG Services - ESSN Sundry	
2023	5998501	SVC Only-Essential Services - 2200	ACCTGSVC.ALLOC1.E		10/3/2023	621.95	USD		PNG Services - ESSN Services	
2023	5998501	SVC Only-Essential Services - 2200	HUMANRSRCS.ALLOC2.		10/3/2023	18,829.02	USD		PNG Services - ESSN Services	
2023	5998511	SVC Only-Essential Sundry - 2200	HUMANRSRCS.ALLOC2.		10/3/2023	15,238.27	USD		PNG Services - ESSN Sundry	
2023	5998501	SVC Only-Essential Services - 2200	HUMANRSRCS.ALLOC2.		10/3/2023	1,376.49	USD		PNG Services - ESSN Services	
2023	5998511	SVC Only-Essential Sundry - 2200	HUMANRSRCS.ALLOC2.		10/3/2023	1,113.99	USD		PNG Services - ESSN Sundry	
2023	5303890	Miscellaneous Outside Services	PNC Bank Fees		10/2/2023	6,759.08	USD		9/30/23 PNC Bank Fees-Lockbox	
2023	5303890	Miscellaneous Outside Services	PNC Bank Fees		10/2/2023	181.13	USD		9/30/23 PNC Bank Fees	
2023	5303890	Miscellaneous Outside Services	PNC Bank Fees		10/2/2023	4,098.93	USD		9/30/23 PNC Bank Fees-Lockbox	
2023	5998501	SVC Only-Essential Services - 2200	LEGALSVC.ALLOC1.E		10/3/2023	212.46	USD		PNG Services - ESSN Services	
2023	5998501	SVC Only-Essential Services - 2200	LEGALSVC.ALLOC1.E		10/3/2023	3,435.95	USD		PNG Services - ESSN Services	
2023	5998511	SVC Only-Essential Sundry - 2200	LEGALSVC.ALLOC1.E		10/3/2023	382.51	USD		PNG Services - ESSN Sundry	
2023	5998501	SVC Only-Essential Services - 2200	EXECUTIVE.ALLOC1.E		10/3/2023	667.61	USD		PNG Services - ESSN Services	

2023	5998501	SVC Only-Essential Services - 2200	EXECUTIVE.ALLOC1.E		10/3/2023	10,796.79	USD			PNG Services - ESSN Services	
2023	5998511	SVC Only-Essential Sundry - 2200	EXECUTIVE.ALLOC1.E		10/3/2023	165.89	USD			PNG Services - ESSN Sundry	
2023	5998501	SVC Only-Essential Services - 2200	COMREL.ALLOC2.E		10/3/2023	2,068.48	USD			PNG Services - ESSN Services	
2023	5998511	SVC Only-Essential Sundry - 2200	COMREL.ALLOC2.E		10/3/2023	2,165.05	USD			PNG Services - ESSN Sundry	
2023	5998501	SVC Only-Essential Services - 2200	COMREL.ALLOC2.E		10/3/2023	162.32	USD			PNG Services - ESSN Services	
2023	5998511	SVC Only-Essential Sundry - 2200	COMREL.ALLOC2.E		10/3/2023	169.89	USD			PNG Services - ESSN Sundry	
2023	5998501	SVC Only-Essential Services - 2200	TAXSVC.ALLOC1.E		10/3/2023	113.61	USD			PNG Services - ESSN Services	
2023	5998501	SVC Only-Essential Services - 2200	TAXSVC.ALLOC1.E		10/3/2023	2,306.22	USD			PNG Services - ESSN Services	
2023	5998511	SVC Only-Essential Sundry - 2200	TAXSVC.ALLOC1.E		10/3/2023	267.31	USD			PNG Services - ESSN Sundry	
2023	5998501	SVC Only-Essential Services - 2200	APPLIC.ALLOC2.E		10/3/2023	512.65	USD			PNG Services - ESSN Services	
2023	5998511	SVC Only-Essential Sundry - 2200	APPLIC.ALLOC2.E		10/3/2023	203.88	USD			PNG Services - ESSN Sundry	
2023	5998501	SVC Only-Essential Services - 2200	APPLIC.ALLOC2.E		10/3/2023	6,860.98	USD			PNG Services - ESSN Services	
2023	5998511	SVC Only-Essential Sundry - 2200	APPLIC.ALLOC2.E		10/3/2023	2,728.61	USD			PNG Services - ESSN Sundry	
2023	5998501	SVC Only-Essential Services - 2200	INTAUDIT.ALLOC1.E		10/3/2023	1,562.83	USD			PNG Services - ESSN Services	
2023	5998511	SVC Only-Essential Sundry - 2200	INTAUDIT.ALLOC1.E		10/3/2023	576.38	USD			PNG Services - ESSN Sundry	
2023	5998501	SVC Only-Essential Services - 2200	SAFETY.ALLOC2.E		10/3/2023	250.63	USD			PNG Services - ESSN Services	
2023	5998501	SVC Only-Essential Services - 2200	SAFETY.ALLOC2.E		10/3/2023	4,211.29	USD			PNG Services - ESSN Services	
2023	5998501	SVC Only-Essential Services - 2200	REGLEGAL.ALLOC2.E		10/3/2023	710.53	USD			PNG Services - ESSN Services	
2023	5998511	SVC Only-Essential Sundry - 2200	REGLEGAL.ALLOC2.E		10/3/2023	175.45	USD			PNG Services - ESSN Sundry	
2023	5998501	SVC Only-Essential Services - 2200	FLEET.ALLOC2.E		10/3/2023	298.83	USD			PNG Services - ESSN Services	
2023	5998501	SVC Only-Essential Services - 2200	FLEET.ALLOC2.E		10/3/2023	5,707.27	USD			PNG Services - ESSN Services	
2023	5303315	IT/Telecom Contractor Services	Outside Services		10/3/2023	-16,000.00	USD			IDI Consulting - Delta Integration	DELTA IT INTEGRATION
2023	5303220	Legal Services	Estimate		10/6/2023	-7,250.00	USD			SKO	
2023	5303030	Contractor Services	Estimate		10/6/2023	-1,603.50	USD			ENSITE USA	21NICH-INS-TRANSMISSION LINE #2 MAD CO
2023	5303030	Contractor Services	Estimate		10/6/2023	-12,539.90	USD			ENSITE USA	21NICH-INS-TRANSMISSION LINE #2 JESS CO
2023	5303030	Contractor Services	Estimate		10/6/2023	-1,510.95	USD			ENSITE USA	23-nich- easement acuisition jessamine
2023	5303030	Contractor Services	Estimate		10/6/2023	-19,051.16	USD			ENSITE USA	23-nich- easement acuisition madison
2023	5303030	Contractor Services	Estimate		10/6/2023	-46,154.15	USD			ENSITE USA	22BERA-INS PIPELINE IN LINCOLN CO
2023	5303030	Contractor Services	Estimate		10/6/2023	-1,845.51	USD			ENSITE USA	23 BERA TRACK EASEMENT COST LINCOLN CO.
2023	5303030	Contractor Services	Estimate		10/6/2023	-2,885.51	USD			ENSITE USA	23 BERA TRACK EASEMENT COST ROCKCASTLE
2023	5303030	Contractor Services	Estimate		10/6/2023	-116.00	USD			ENSITE USA	23 TRACK EASEMENT COST BROADHEAD
2023	5303030	Contractor Services	Estimate		10/6/2023	-116.00	USD			ENSITE USA	23 TRACK EASEMENT COST ROCKASTLE MT VERN
2023	5303030	Contractor Services	Estimate		10/6/2023	-5,147.10	USD			ACCESS LAND SERVICES	23 BERA TRACK EASEMENT COST ROCKCASTLE
2023	5303030	Contractor Services	Estimate		10/6/2023	-520.70	USD			ACCESS LAND SERVICES	23 TRACK EASEMENT COST BROADHEAD
2023	5303030	Contractor Services	Estimate		10/6/2023	-27,600.00	USD			MARTIN CONTRACTING	23LOND-INST-6"PEONEHWY192BUFFALOTR
2023	5303030	Contractor Services		4062	10/6/2023	-16,682.75	USD			TEAYS	23MIDD-REP-HMI ON ESD AT CANADA MTN
2023	5303030	Contractor Services		231032	10/6/2023	-13,296.00	USD			MARTIN CONTRACTING	22-nich-replacement of aldyl a in NV-3
2023	5303030	Contractor Services		231033	10/6/2023	-10,782.00	USD			MARTIN CONTRACTING	REP PRP ALDYL-A NORTH CORBIN
2023	5303030	Contractor Services		231034	10/6/2023	-13,296.00	USD			MARTIN CONTRACTING	22-nich-replacement of aldyl a in NV-3
2023	5303030	Contractor Services		231035	10/6/2023	-13,440.00	USD			MARTIN CONTRACTING	22-nich-replacement of aldyl a in NV-3
2023	5303030	Contractor Services		231037	10/6/2023	-13,088.00	USD			MARTIN CONTRACTING	22-nich-replacement of aldyl a in NV-3
2023	5303030	Contractor Services		231038	10/6/2023	-1,695.75	USD			MARTIN CONTRACTING	
2023	5303030	Contractor Services		231038	10/6/2023	-2,142.00	USD			MARTIN CONTRACTING	23BARB-710 OLD FLAT LICK ROAD- JARVIS
2023	5303030	Contractor Services		231038	10/6/2023	-1,428.00	USD			MARTIN CONTRACTING	23BARB-SVC-LALINDA CARMACK-86 YEAGER LN
2023	5303030	Contractor Services		231038	10/6/2023	-446.25	USD			MARTIN CONTRACTING	23MIDD-RET-715 DORCHESTER AVE-PARTIN
2023	5303030	Contractor Services		231038	10/6/2023	-1,428.00	USD			MARTIN CONTRACTING	23MIDD-SVC-1101 25TH STREET-SHARLENE S.
2023	5303030	Contractor Services		231039	10/6/2023	-1,963.50	USD			MARTIN CONTRACTING	23 BERA SVC 193 BRYSON WAY
2023	5303030	Contractor Services		231039	10/6/2023	-892.50	USD			MARTIN CONTRACTING	23 BERA REP SVC 208 BERKLEY HALL
2023	5303030	Contractor Services		230139	10/6/2023	-714.00	USD			MARTIN CONTRACTING	23 BERA SVC BEREA COLLEGE SCIENCE BLDG
2023	5303030	Contractor Services		230139	10/6/2023	-1,071.00	USD			MARTIN CONTRACTING	23 BERA SVC 5001 BENTWOOD DR
2023	5303030	Contractor Services		230140	10/6/2023	-650.00	USD			MARTIN CONTRACTING	
2023	5303030	Contractor Services		230131	10/6/2023	-24,670.00	USD			MARTIN CONTRACTING	23LOND-INST-6"PEONEHWY192BUFFALOTR
2023	5303315	IT/Telecom Contractor Services	Data Projects		10/6/2023	-40,000.00	USD			Delta Core Upgrade	Delta Nexus Core Switches
2023	5303325	Professional/Temporary Labor		20231002	10/4/2023	2,000.00	USD	ALPHA BUSINESS SOLUTIONS			23LOND-INST-6"PEONEHWY192BUFFALOTR
2023	5303890	Miscellaneous Outside Services		20231002	10/4/2023	3,612.00	USD	KENTUCKY811	KENTUCKY UNDERGROUND PROT		
2023	5303220	Legal Services		20231002	10/4/2023	1,259.83	USD	MCCARTER & ENGLISH LLP	FOUR GATEWAY CENTER		
2023	5303325	Professional/Temporary Labor		20231002	10/5/2023	4,800.00	USD	FARELL FINCH LLC			
2023	5303030	Contractor Services		20231003	10/3/2023	2,915.00	USD	COVERALL SERVICE COMPANY	NGT CORPORATION DBA	Contractor Services	
2023	5303030	Contractor Services		20231003	10/3/2023	439.90	USD	SHANE SYSTEMS INC		Contractor Services	
2023	5303030	Contractor Services		20231003	10/3/2023	439.90	USD	SHANE SYSTEMS INC		Contractor Services	
2023	5303890	Miscellaneous Outside Services		20231004	10/5/2023	1,045.65	USD	KING BEE DELIVERY LLC			
2023	5303890	Miscellaneous Outside Services		20231004	10/4/2023	100.00	USD	PITTSBURGH MAILING SYSTEM	DBA PITTSBURGH MAILING	Misc Outside Services	
2023	5303890	Miscellaneous Outside Services		20231004	10/4/2023	426.60	USD	PITTSBURGH MAILING SYSTEM	DBA PITTSBURGH MAILING	Misc Outside Services	
2023	5303890	Miscellaneous Outside Services		20231004	10/4/2023	180.51	USD	PITTSBURGH MAILING SYSTEM	DBA PITTSBURGH MAILING	Misc Outside Services	
2023	5303030	Contractor Services		20231004	10/4/2023	714.00	USD	MARTIN CONTRACTING INC		Contractor Services	23 BERA SVC BEREA COLLEGE SCIENCE BLDG
2023	5303030	Contractor Services		20231004	10/4/2023	650.00	USD	MARTIN CONTRACTING INC		Contractor Services	
2023	5303030	Contractor Services		20231004	10/4/2023	1,428.00	USD	MARTIN CONTRACTING INC		Contractor Services	23BARB-SVC-LALINDA CARMACK-86 YEAGER LN
2023	5303030	Contractor Services		20231004	10/4/2023	1,428.00	USD	MARTIN CONTRACTING INC		Contractor Services	23MIDD-SVC-1101 25TH STREET-SHARLENE S.
2023	5303030	Contractor Services		20231004	10/4/2023	2,142.00	USD	MARTIN CONTRACTING INC		Contractor Services	23BARB-710 OLD FLAT LICK ROAD- JARVIS
2023	5303030	Contractor Services		20231004	10/4/2023	446.25	USD	MARTIN CONTRACTING INC		Contractor Services	23MIDD-RET-715 DORCHESTER AVE-PARTIN
2023	5303030	Contractor Services		20231004	10/4/2023	1,963.50	USD	MARTIN CONTRACTING INC		Contractor Services	23 BERA SVC 193 BRYSON WAY
2023	5303030	Contractor Services		20231004	10/4/2023	892.50	USD	MARTIN CONTRACTING INC		Contractor Services	23 BERA REP SVC 208 BERKLEY HALL
2023	5303030	Contractor Services		20231004	10/4/2023	1,071.00	USD	MARTIN CONTRACTING INC		Contractor Services	23 BERA SVC 5001 BENTWOOD DR
2023	5303030	Contractor Services		20231004	10/4/2023	13,296.00	USD	MARTIN CONTRACTING INC		Contractor Services	22-nich-replacement of aldyl a in NV-3
2023	5303030	Contractor Services		20231004	10/4/2023	13,440.00	USD	MARTIN CONTRACTING INC		Contractor Services	22-nich-replacement of aldyl a in NV-3
2023	5303030	Contractor Services		20231004	10/4/2023	10,782.00	USD	MARTIN CONTRACTING INC		Contractor Services	REP PRP ALDYL-A NORTH CORBIN
2023	5303030	Contractor Services		20231004	10/4/2023	1,695.75	USD	MARTIN CONTRACTING INC		Contractor Services	
2023	5303030	Contractor Services		20231004	10/4/2023	13,088.00	USD	MARTIN CONTRACTING INC		Contractor Services	22-nich-replacement of aldyl a in NV-3
2023	5303030	Contractor Services		20231004	10/4/2023	13,296.00	USD	MARTIN CONTRACTING INC		Contractor Services	22-nich-replacement of aldyl a in NV-3
2023	5303030	Contractor Services		20231004	10/4/2023	24,670.00	USD	MARTIN CONTRACTING INC		Contractor Services	23LOND-INST-6"PEONEHWY192BUFFALOTR
2023	5303890	Miscellaneous Outside Services		20231005	10/9/2023	1,530.00	USD	COLUMBIA GULF TRANSMISSIO	CPG OPCO LP DBA		
2023	5303030	Contractor Services		20231006	10/6/2023	190.80	USD	UNITED RENTALS (NORTH AME		Contractor Services	
2023	5303030	Contractor Services		20231006	10/6/2023	27,600.00	USD	MARTIN CONTRACTING INC		Contractor Services	23LOND-INST-6"PEONEHWY192BUFFALOTR
2023	5303030	Contractor Services		20231006	10/6/2023	3,333.70	USD	SOUTHLAND PRINTING INC		Contractor Services	
2023	5303030	Contractor Services		20231006	10/6/2023	5,100.00	USD	BMC CONTRACTING LLC		Contractor Services	23Owng-ins- Fence at Farmers Station

2023	5303325	Professional/Temporary Labor		20231009	10/11/2023	4,800.00	USD	FARELL FINCH LLC			
2023	5303325	Professional/Temporary Labor		20231010	10/10/2023	1,650.00	USD	ALPHA BUSINESS SOLUTIONS			23LOND-INST-6"PEONEHWY192BUFFALOTR
2023	5303890	Miscellaneous Outside Services		20231010	10/12/2023	836.29	USD	IRON MOUNTAIN INC			
2023	5303220	Legal Services	GENERAL-REGULATORY		10/11/2023	5,190.30	USD	STOLL KEENON & OGDEN PLL			
2023	5303220	Legal Services	GENERAL-REGULATORY		10/11/2023	140.40	USD	STOLL KEENON & OGDEN PLL			
2023	5303220	Legal Services	GENERAL-REG-PRP		10/11/2023	982.80	USD	STOLL KEENON & OGDEN PLL			
2023	5303890	Miscellaneous Outside Services		20231010	10/10/2023	645.00	USD	PITTSBURGH MAILING SYSTEM	DBA PITTSBURGH MAILING	Misc Outside Services	
2023	5303820	Collection Agency Services		20231010	10/10/2023	445.40	USD	NATIONAL RECOVERY AGENCY	DBA NRA GROUP LLC	Collection Agencies	
2023	5303820	Collection Agency Services		20231010	10/10/2023	27.64	USD	NATIONAL RECOVERY AGENCY	DBA NRA GROUP LLC	Collection Agencies	
2023	5303220	Legal Services	COK TRANSP CABINET		10/11/2023	400.00	USD	DARRELL L SAUNDERS	DARRELL L. SAUNDERS, PSC		
2023	5303220	Legal Services	J & J Bryant		10/11/2023	1,300.00	USD	DARRELL L SAUNDERS	DARRELL L. SAUNDERS, PSC		
2023	5303220	Legal Services	GLADYS BRYANT		10/11/2023	1,215.00	USD	DARRELL L SAUNDERS	DARRELL L. SAUNDERS, PSC		
2023	5303220	Legal Services	GREER,ET AL		10/11/2023	3,593.00	USD	DARRELL L SAUNDERS	DARRELL L. SAUNDERS, PSC		
2023	5303890	Miscellaneous Outside Services		20231011	10/11/2023	10,027.45	USD	EMERSON PROCESS MANAGEMEN	AUTOMATION INC		Purchase Regulators - Delta
2023	5303890	Miscellaneous Outside Services		20231011	10/11/2023	640.05	USD	EMERSON PROCESS MANAGEMEN	AUTOMATION INC		Purchase Regulators - Delta
2023	5303030	Contractor Services		20231011	10/11/2023	714.00	USD	MARTIN CONTRACTING INC		Contractor Services	23WILL-SVC-965HWY25WPR#61346408
2023	5303030	Contractor Services		20231011	10/11/2023	714.00	USD	MARTIN CONTRACTING INC		Contractor Services	
2023	5303030	Contractor Services		20231011	10/11/2023	714.00	USD	MARTIN CONTRACTING INC		Contractor Services	23OWNG-REP-SVC-109 SMOOT DR
2023	5303030	Contractor Services		20231011	10/11/2023	714.00	USD	MARTIN CONTRACTING INC		Contractor Services	23OWNG-INS-SVC-308 TOWER RD
2023	5303030	Contractor Services		20231011	10/11/2023	714.00	USD	MARTIN CONTRACTING INC		Contractor Services	23OWNG-INS-SVC-128 CHARLIE WILSON RD
2023	5303030	Contractor Services		20231011	10/11/2023	357.00	USD	MARTIN CONTRACTING INC		Contractor Services	23CORB-RETSVC-196WGREENDALEPR#61333157
2023	5303030	Contractor Services		20231011	10/11/2023	357.00	USD	MARTIN CONTRACTING INC		Contractor Services	23CORB-RETSVC-500HORSECRKRDPR#61348285
2023	5303030	Contractor Services		20231011	10/11/2023	1,428.00	USD	MARTIN CONTRACTING INC		Contractor Services	23OWNG-INS-SVC-120 SAYRE DR
2023	5303030	Contractor Services		20231011	10/11/2023	535.50	USD	MARTIN CONTRACTING INC		Contractor Services	23CORB-REPSVC-607JOHNPR#61309630
2023	5303030	Contractor Services		20231011	10/11/2023	15,144.00	USD	MARTIN CONTRACTING INC		Contractor Services	REP PRP ALDYL-A NORTH CORBIN
2023	5303030	Contractor Services		20231011	10/11/2023	13,440.00	USD	MARTIN CONTRACTING INC		Contractor Services	22-nich-replacement of aldyl a in NV-3
2023	5303030	Contractor Services		20231011	10/11/2023	13,440.00	USD	MARTIN CONTRACTING INC		Contractor Services	22-nich-replacement of aldyl a in NV-3
2023	5303030	Contractor Services		20231011	10/11/2023	13,008.00	USD	MARTIN CONTRACTING INC		Contractor Services	22-nich-replacement of aldyl a in NV-3
2023	5303030	Contractor Services		20231011	10/11/2023	892.50	USD	MARTIN CONTRACTING INC		Contractor Services	23 BERA SVC REP SVC OLIVER DR
2023	5303030	Contractor Services		20231011	10/11/2023	13,296.00	USD	MARTIN CONTRACTING INC		Contractor Services	22-nich-replacement of aldyl a in NV-3
2023	5303030	Contractor Services		20231011	10/11/2023	2,320.50	USD	MARTIN CONTRACTING INC		Contractor Services	
2023	5303030	Contractor Services		20231011	10/11/2023	27,447.00	USD	MARTIN CONTRACTING INC		Contractor Services	23LOND-INST-6"PEONEHWY192BUFFALOTR
2023	5303030	Contractor Services		20231011	10/11/2023	2,856.00	USD	MARTIN CONTRACTING INC		Contractor Services	23LOND REPSVC-106PARMENSTPR#61341778
2023	5303030	Contractor Services		20231011	10/11/2023	1,963.50	USD	MARTIN CONTRACTING INC		Contractor Services	23 BERA SVC 632 KING LUKE CT
2023	5303030	Contractor Services		20231011	10/11/2023	5,303.25	USD	CRESCENT CONSULTING LLC		Contractor Services	22MIDD-REP- TUBING/LOG 22-1 WELL
2023	5303315	IT/Telecom Contractor Services		20231012	10/13/2023	14,850.00	USD	IDI CONSULTING LLC			DELTA IT INTEGRATION
2023	5303890	Miscellaneous Outside Services		20231012	10/16/2023	1,045.65	USD	KING BEE DELIVERY LLC			
2023	5303325	Professional/Temporary Labor		20231013	10/17/2023	2,000.00	USD	ALPHA BUSINESS SOLUTIONS			23LOND-INST-6"PEONEHWY192BUFFALOTR
2023	5303325	Professional/Temporary Labor		20231013	10/16/2023	13,590.00	USD	IDI CONSULTING LLC			
2023	5303325	Professional/Temporary Labor		20231013	10/16/2023	5,175.00	USD	IDI CONSULTING LLC			
2023	5303325	Professional/Temporary Labor		20231013	10/17/2023	1,402.50	USD	IDI CONSULTING LLC			
2023	5303030	Contractor Services		20231013	10/13/2023	1,000.00	USD	CRESCENT CONSULTING LLC		Contractor Services	22MIDD-REP- TUBING/LOG 22-1 WELL
2023	5303315	IT/Telecom Contractor Services		20231016	10/20/2023	21,870.00	USD	IDI CONSULTING LLC			DELTA IT INTEGRATION
2023	5303850	Testing Services		20231017	10/17/2023	100.00	USD	BAPTIST HEALTH MEDICAL GR			
2023	5303890	Miscellaneous Outside Services		20231017	10/17/2023	1,535.00	USD	DIVERSIFIED SOUTHERN MIDS	DIVERSIFIED GAS & OIL COR		Pikeville New Mtr Installation Residenti
2023	5303850	Testing Services		20231017	10/17/2023	404.00	USD	BAPTIST HEALTH MEDICAL GR			
2023	5303890	Miscellaneous Outside Services		20231017	10/18/2023	256.88	USD	CHARTER COMMUNICATIONS	OPERATING LLC		
2023	5303325	Professional/Temporary Labor		20231017	10/19/2023	4,800.00	USD	FARELL FINCH LLC			
2023	5303820	Collection Agency Services		20231017	10/17/2023	1,054.15	USD	NATIONAL RECOVERY AGENCY	DBA NRA GROUP LLC	Collection Agencies	
2023	5303820	Collection Agency Services		20231017	10/17/2023	54.11	USD	NATIONAL RECOVERY AGENCY	DBA NRA GROUP LLC	Collection Agencies	
2023	5303030	Contractor Services		20231017	10/17/2023	7,420.00	USD	SHI INTERNATIONAL CORP		Contractor Services	
2023	5303030	Contractor Services		20231017	10/17/2023	750.00	USD	WALLACE LAWN SERVICE LLC		Contractor Services	
2023	5303030	Contractor Services		20231017	10/17/2023	700.00	USD	HADDIX BROTHERS CONSTRUCT		Contractor Services	23Stat-Ext-2"Pl. Main on Cooper Ln.
2023	5303030	Contractor Services		20231017	10/17/2023	520.70	USD	ACCESS LAND SERVICES LLC		Contractor Services	23 TRACK EASEMENT COST BROADHEAD
2023	5303030	Contractor Services		20231017	10/17/2023	5,147.10	USD	ACCESS LAND SERVICES LLC		Contractor Services	23 TRACK EASEMENT COST BROADHEAD
2023	5303030	Contractor Services		20231018	10/20/2023	1,250.00	USD	ONE TIME			23-nich-sl-replace 215 e maple
2023	5303030	Contractor Services		20231018	10/18/2023	714.00	USD	MARTIN CONTRACTING INC		Contractor Services	23STAT-RET SVC 1075 BEDFORD RD
2023	5303030	Contractor Services		20231018	10/18/2023	714.00	USD	MARTIN CONTRACTING INC		Contractor Services	22STAT SVC 1633 LOWER CANE CREEK RD
2023	5303030	Contractor Services		20231018	10/18/2023	357.00	USD	MARTIN CONTRACTING INC		Contractor Services	23STAT SVC 72 OAK ST
2023	5303030	Contractor Services		20231018	10/18/2023	357.00	USD	MARTIN CONTRACTING INC		Contractor Services	
2023	5303030	Contractor Services		20231018	10/18/2023	1,428.00	USD	MARTIN CONTRACTING INC		Contractor Services	23MANC-SVC-2015 N. HWY 421
2023	5303030	Contractor Services		20231018	10/18/2023	1,428.00	USD	MARTIN CONTRACTING INC		Contractor Services	23MANC-SVC-29 MAPLE GROVE RD
2023	5303030	Contractor Services		20231018	10/18/2023	1,428.00	USD	MARTIN CONTRACTING INC		Contractor Services	23MANC-SVC-3696 HWY 3630
2023	5303030	Contractor Services		20231018	10/18/2023	1,428.00	USD	MARTIN CONTRACTING INC		Contractor Services	23OWNG-INS-SVC-18 MILLER SCENIC DR
2023	5303030	Contractor Services		20231018	10/18/2023	535.50	USD	MARTIN CONTRACTING INC		Contractor Services	
2023	5303030	Contractor Services		20231018	10/18/2023	535.50	USD	MARTIN CONTRACTING INC		Contractor Services	23STAT SVC 124 HURT AVE
2023	5303030	Contractor Services		20231018	10/18/2023	1,071.00	USD	MARTIN CONTRACTING INC		Contractor Services	23MANC-SVC-1314 PACES CREEK RD
2023	5303030	Contractor Services		20231018	10/18/2023	892.50	USD	MARTIN CONTRACTING INC		Contractor Services	23LOND-SVC-6350KEAVYRDPR#61567002
2023	5303030	Contractor Services		20231018	10/18/2023	2,142.00	USD	MARTIN CONTRACTING INC		Contractor Services	23STAT SVC 216 BROOKE DR.
2023	5303030	Contractor Services		20231018	10/18/2023	892.50	USD	MARTIN CONTRACTING INC		Contractor Services	23STAT SVC 597 SNOW CREEK (GARAGE)
2023	5303030	Contractor Services		20231018	10/18/2023	13,440.00	USD	MARTIN CONTRACTING INC		Contractor Services	22-nich-replacement of aldyl a in NV-3
2023	5303030	Contractor Services		20231018	10/18/2023	15,816.00	USD	MARTIN CONTRACTING INC		Contractor Services	REP PRP ALDYL-A NORTH CORBIN
2023	5303030	Contractor Services		20231018	10/18/2023	13,088.00	USD	MARTIN CONTRACTING INC		Contractor Services	22-nich-replacement of aldyl a in NV-3
2023	5303030	Contractor Services		20231018	10/18/2023	12,990.00	USD	MARTIN CONTRACTING INC		Contractor Services	22-nich-replacement of aldyl a in NV-3
2023	5303030	Contractor Services		20231018	10/18/2023	12,720.00	USD	MARTIN CONTRACTING INC		Contractor Services	22-nich-replacement of aldyl a in NV-3
2023	5303030	Contractor Services		20231018	10/18/2023	8,972.50	USD	MARTIN CONTRACTING INC		Contractor Services	23LOND-INST-6"PEONEHWY192BUFFALOTR
2023	5303030	Contractor Services		20231018	10/18/2023	6,443.00	USD	MARTIN CONTRACTING INC		Contractor Services	REP PRP ALDYL-A NORTH CORBIN
2023	5303890	Miscellaneous Outside Services		20231019	10/20/2023	1,045.65	USD	KING BEE DELIVERY LLC			
2023	5303890	Miscellaneous Outside Services		20231020	10/20/2023	97.06	USD	CHARTER COMMUNICATIONS	OPERATING LLC		
2023	5303030	Contractor Services		20231020	10/20/2023	20,572.32	USD	PRESIDIO NETWORKED SOLUTI		Contractor Services	Delta Nexus Core Switches
2023	5303030	Contractor Services		20231020	10/20/2023	12,796.45	USD	PRESIDIO NETWORKED SOLUTI		Contractor Services	Delta Nexus Core Switches
2023	5303030	Contractor Services		20231020	10/20/2023	190.80	USD	UNITED RENTALS (NORTH AME		Contractor Services	
2023	5303030	Contractor Services		20231020	10/20/2023	262.50	USD	GIBBONS CONSTRUCTION INC		Contractor Services	209 S. Liberty St.3/4" MAIN XING RETIRED
2023	5303030	Contractor Services		20231020	10/20/2023	819.22	USD	GIBBONS CONSTRUCTION INC		Contractor Services	
2023	5303030	Contractor Services		20231020	10/20/2023	262.50	USD	GIBBONS CONSTRUCTION INC		Contractor Services	23BARB-SVC-PATRICK GOODIN- 105 CREST ST.

2023	5303030	Contractor Services		20231020	10/20/2023	430.50	USD	GIBBONS CONSTRUCTION INC		Contractor Services	23BARB-RET-109 3RD STREET-VACANT
2023	5303030	Contractor Services		20231020	10/20/2023	530.00	USD	ANDERSON COMMERCIAL CLEAN		Contractor Services	
2023	5303325	Professional/Temporary Labor		20231023	10/25/2023	240.00	USD	FARELL FINCH LLC			
2023	5303310	Consultant Services		20231023	10/24/2023	2,800.00	USD	CAPITAL LINK CONSULTANTS			
2023	5303030	Contractor Services		20231023	10/23/2023	1,166.00	USD	ENCON EQUIPMENT LLC		Contractor Services	
2023	5303030	Contractor Services		20231023	10/23/2023	5,840.00	USD	BOB MORGAN LUMBER & CONCR		Contractor Services	22-nich-replacement of aldyl a in NV-3
2023	5303030	Contractor Services		20231023	10/23/2023	5,120.00	USD	BOB MORGAN LUMBER & CONCR		Contractor Services	22-nich-replacement of aldyl a in NV-3
2023	5303315	IT/Telecom Contractor Services		20231024	10/24/2023	1,669.50	USD	ELINK DESIGN INC	ATTN: BILLINING		DELTA IT INTEGRATION
2023	5303325	Professional/Temporary Labor		20231026	10/27/2023	540.00	USD	FARELL FINCH LLC			
2023	5303890	Miscellaneous Outside Services		20231026	10/27/2023	1,045.65	USD	KING BEE DELIVERY LLC			
2023	5303325	Professional/Temporary Labor		20231027	10/31/2023	2,000.00	USD	ALPHA BUSINESS SOLUTIONS			23LOND-INST-6"PEONEHWY192BUFFALOTR
2023	5303890	Miscellaneous Outside Services		20231027	10/27/2023	28.58	USD	EMERSON PROCESS MANAGEMEN	AUTOMATION INC	FREIGHT PAID ON INVOIVE	Purchase Regulators - Delta
2023	5303890	Miscellaneous Outside Services		20231027	10/27/2023	40.11	USD	EMERSON PROCESS MANAGEMEN	AUTOMATION INC	TAX PAID ON INVOICE	Purchase Regulators - Delta
2023	5303890	Miscellaneous Outside Services		20231027	10/27/2023	612.63	USD	EMERSON PROCESS MANAGEMEN	AUTOMATION INC	TAX PAID ON INVOICE	Purchase Regulators - Delta
2023	5303890	Miscellaneous Outside Services		20231027	10/27/2023	182.97	USD	EMERSON PROCESS MANAGEMEN	AUTOMATION INC	FREIGHT PAID ON INVOIVE	Purchase Regulators - Delta
2023	5303030	Contractor Services		20231027	10/27/2023	190.80	USD	UNITED RENTALS (NORTH AME		Contractor Services	
2023	5303030	Contractor Services		20231027	10/27/2023	3,191.49	USD	BLUEGRASS INTEGRATED COMM	BLUEGRASS BUSINESS SERVIC	Contractor Services	
2023	5303030	Contractor Services		20231027	10/27/2023	315.00	USD	GIBBONS CONSTRUCTION INC		Contractor Services	
2023	5303030	Contractor Services		20231027	10/27/2023	525.00	USD	GIBBONS CONSTRUCTION INC		Contractor Services	23LOND REPSVC-106PARMENSTPR#61341778
2023	5303030	Contractor Services		20231027	10/27/2023	441.00	USD	GIBBONS CONSTRUCTION INC		Contractor Services	21LOND-REL-KY192-MEYERSBAKERRD-GOVTBILL
2023	5303030	Contractor Services		20231027	10/27/2023	15,874.25	USD	GIBBONS CONSTRUCTION INC		Contractor Services	REP PRP ALDYL-A NORTH CORBIN
2023	5303030	Contractor Services		20231027	10/27/2023	1,200.00	USD	MARTIN CONTRACTING INC		Contractor Services	23LOND-INST-6"PEONEHWY192BUFFALOTR
2023	5303030	Contractor Services		20231027	10/27/2023	714.00	USD	MARTIN CONTRACTING INC		Contractor Services	23OWNG-REP-SVC-72 MUSKIE RD
2023	5303030	Contractor Services		20231027	10/27/2023	714.00	USD	MARTIN CONTRACTING INC		Contractor Services	23STAT-SVC 530 MCQUIRE AVE
2023	5303030	Contractor Services		20231027	10/27/2023	714.00	USD	MARTIN CONTRACTING INC		Contractor Services	23STAT-RET SVC 249 SOUTHFORK RD
2023	5303030	Contractor Services		20231027	10/27/2023	714.00	USD	MARTIN CONTRACTING INC		Contractor Services	23WILL-SVC-131WHAVENPR#61553513
2023	5303030	Contractor Services		20231027	10/27/2023	357.00	USD	MARTIN CONTRACTING INC		Contractor Services	23STAT-SVC 223 EIGHTH AVE
2023	5303030	Contractor Services		20231027	10/27/2023	357.00	USD	MARTIN CONTRACTING INC		Contractor Services	
2023	5303030	Contractor Services		20231027	10/27/2023	1,428.00	USD	MARTIN CONTRACTING INC		Contractor Services	23STAT SVC 4410 MCCORMICK RD
2023	5303030	Contractor Services		20231027	10/27/2023	1,428.00	USD	MARTIN CONTRACTING INC		Contractor Services	23CORB-SVC-755HWY1223-PR#61546056
2023	5303030	Contractor Services		20231027	10/27/2023	11,152.00	USD	MARTIN CONTRACTING INC		Contractor Services	REP PRP ALDYL-A NORTH CORBIN
2023	5303030	Contractor Services		20231027	10/27/2023	1,249.50	USD	MARTIN CONTRACTING INC		Contractor Services	23STAT SVC 124 HURT AVE
2023	5303030	Contractor Services		20231027	10/27/2023	1,785.00	USD	MARTIN CONTRACTING INC		Contractor Services	23WILL-SVC-832NHWY25WPR#61548001
2023	5303030	Contractor Services		20231027	10/27/2023	7,866.00	USD	MARTIN CONTRACTING INC		Contractor Services	22-nich-replacement of aldyl a in NV-3
2023	5303030	Contractor Services		20231027	10/27/2023	11,808.00	USD	MARTIN CONTRACTING INC		Contractor Services	22-nich-replacement of aldyl a in NV-3
2023	5303030	Contractor Services		20231027	10/27/2023	14,619.00	USD	MARTIN CONTRACTING INC		Contractor Services	REP PRP ALDYL-A NORTH CORBIN
2023	5303030	Contractor Services		20231027	10/27/2023	642.00	USD	MARTIN CONTRACTING INC		Contractor Services	
2023	5303030	Contractor Services		20231027	10/27/2023	401.25	USD	MARTIN CONTRACTING INC		Contractor Services	
2023	5303030	Contractor Services		20231027	10/27/2023	321.00	USD	MARTIN CONTRACTING INC		Contractor Services	23CORB-SVC-275IKEMONHOLLENRD-PR#61552508
2023	5303030	Contractor Services		20231027	10/27/2023	5,376.00	USD	MARTIN CONTRACTING INC		Contractor Services	23-NICH-REP NV-3 ALDYL-A - COUNTY
2023	5303030	Contractor Services		20231027	10/27/2023	1,344.00	USD	MARTIN CONTRACTING INC		Contractor Services	23-nich-sl-repl- 531 w brown
2023	5303030	Contractor Services		20231027	10/27/2023	29,950.00	USD	SGM MURPHY'S EXCAVATING		Contractor Services	22-nich-replacement of aldyl a in NV-3
2023	5303030	Contractor Services		20231027	10/27/2023	3,677.93	USD	ACCESS LAND SERVICES LLC		Contractor Services	23 BERA TRACK EASEMENT COST ROCKCASTLE
2023	5303030	Contractor Services			10/30/2023	714.00	USD			MARTIN TIME TRANSFER	
2023	5303030	Contractor Services			10/30/2023	-714.00	USD			MARTIN TIME TRANSFER	
2023	5303030	Contractor Services		20231030	10/31/2023	-100,000.00	USD				21NICH-INS-TRANSMISSION LINE #2 JESS CO
2023	5303030	Contractor Services		20231030	10/30/2023	22,360.75	USD	BAKER HUGHES OILFIELD	OPERATIONS LLC	Contractor Services	22MIDD-REP- TUBING/LOG 22-2 WELL
2023	5303030	Contractor Services		20231030	10/30/2023	15,500.00	USD	BAKER HUGHES OILFIELD	OPERATIONS LLC	Contractor Services	22MIDD-REP- TUBING/LOG PEET2 WELL
2023	5303030	Contractor Services		20231030	10/30/2023	5,050.00	USD	MARTIN CONTRACTING INC		Contractor Services	22-nich-replacement of aldyl a in NV-3
2023	5303030	Contractor Services		20231030	10/30/2023	13,440.00	USD	MARTIN CONTRACTING INC		Contractor Services	22-nich-replacement of aldyl a in NV-3
2023	5303030	Contractor Services		20231030	10/30/2023	7,521.00	USD	MARTIN CONTRACTING INC		Contractor Services	23-NICH-REP NV-3 ALDYL-A - COUNTY
2023	5303315	IT/Telecom Contractor Services			11/2/2023	22.60	USD	PNG COMPANIES LLC		ORD 201300052	SW BLACKLINE IMPLEMENT - PURCHASED
2023	5303315	IT/Telecom Contractor Services			11/2/2023	36.13	USD	PNG COMPANIES LLC		ORD 201600090	CITRIX LICENSE Delta
2023	5303315	IT/Telecom Contractor Services			11/2/2023	38.47	USD	PNG COMPANIES LLC		ORD 201300052	SW BLACKLINE IMPLEMENT - PURCHASED
2023	5303315	IT/Telecom Contractor Services			11/2/2023	-1,323.61	USD			ORD 201600016	HRIS (Workday)-DELTA
2023	5303315	IT/Telecom Contractor Services			11/2/2023	268.99	USD	PNG COMPANIES LLC		ORD 201600052	SW BLACKLINE IMPLEMENT - PURCHASED-DELTA
2023	5303315	IT/Telecom Contractor Services			11/2/2023	-469.27	USD			ORD 201600055	SW DUNNING STRATEGY - IN HOUSE
2023	5303310	Consultant Services			11/2/2023	215.87	USD	PNG COMPANIES LLC		ORD 201300052	SW BLACKLINE IMPLEMENT - PURCHASED
2023	5303315	IT/Telecom Contractor Services			11/2/2023	457.86	USD	PNG COMPANIES LLC		ORD 201600052	SW BLACKLINE IMPLEMENT - PURCHASED-DELTA
2023	5303310	Consultant Services			11/2/2023	2,569.31	USD	PNG COMPANIES LLC		ORD 201600052	SW BLACKLINE IMPLEMENT - PURCHASED-DELTA
2023	5303315	IT/Telecom Contractor Services			11/2/2023	215.75	USD	PNG COMPANIES LLC		ORD 201600091	SHAREPONT MIGRATION Delta
2023	5303315	IT/Telecom Contractor Services			11/2/2023	537.83	USD	PNG COMPANIES LLC		ORD 201600094	Redwood Migration to RunMyJobs - PNG
2023	5303315	IT/Telecom Contractor Services			11/2/2023	28,835.53	USD	PNG COMPANIES LLC		ORD 201600097	Finance Enhancements 2023 - PNG
2023	5303315	IT/Telecom Contractor Services			11/2/2023	4,005.18	USD	PNG COMPANIES LLC		ORD 201600098	Customer Service Enhancements 2023 - PNG
2023	5303315	IT/Telecom Contractor Services			11/2/2023	1,163.52	USD	PNG COMPANIES LLC		ORD 201600099	Const. Process Enhancements 2023 - PNG
2023	5303315	IT/Telecom Contractor Services			11/2/2023	-164.23	USD			ORD 201600100	Operations Improvements 2023 - PNG
2023	5303315	IT/Telecom Contractor Services			11/2/2023	484.34	USD	PNG COMPANIES LLC		ORD 201600102	SAP Treasury Module - PNG
2023	5303315	IT/Telecom Contractor Services			11/2/2023	668.12	USD	PNG COMPANIES LLC		ORD 201600105	Perceptive Content Upg - PNG
2023	5303315	IT/Telecom Contractor Services			11/2/2023	1,636.20	USD	PNG COMPANIES LLC		ORD 201600106	SAP Infrastructure 2023
2023	5303315	IT/Telecom Contractor Services			11/2/2023	42,141.00	USD	PNG COMPANIES LLC		ORD 201600115	AP Automation
2023	5303315	IT/Telecom Contractor Services	Outside Services		11/1/2023	16,000.00	USD			IDI Consulting - Delta Integration	DELTA IT INTEGRATION
2023	5303220	Legal Services	Estimate		11/3/2023	7,975.00	USD			SKO	
2023	5303030	Contractor Services	Estimate		11/3/2023	3,456.90	USD			ENSITE USA	21NICH-INS-TRANSMISSION LINE #2 MAD CO
2023	5303030	Contractor Services	Estimate		11/3/2023	3,547.25	USD			ENSITE USA	21NICH-INS-TRANSMISSION LINE #2 JESS CO
2023	5303030	Contractor Services	Estimate		11/3/2023	791.00	USD			ENSITE USA	23-nich- easement acuisition jessamine
2023	5303030	Contractor Services	Estimate		11/3/2023	15,053.32	USD			ENSITE USA	23-nich- easement acuisition madison
2023	5303030	Contractor Services	Estimate		11/3/2023	32,249.70	USD			ENSITE USA	22BERA-INS PIPELINE IN LINCOLN CO
2023	5303030	Contractor Services	Estimate		11/3/2023	240.00	USD			ENSITE USA	23 BERA TRACK EASEMENT COST LINCOLN CO.
2023	5303030	Contractor Services	Estimate		11/3/2023	4,396.66	USD			ENSITE USA	23 BERA TRACK EASEMENT COST ROCKCASTLE
2023	5303030	Contractor Services	Estimate		11/3/2023	2,407.00	USD			ENSITE USA	23 TRACK EASEMENT COST BROADHEAD
2023	5303030	Contractor Services	Estimate		11/3/2023	1,305.00	USD			ENSITE USA	23 TRACK EASEMENT COST ROCKASTLE MT VERN
2023	5998501	SVC Only-Essential Services - 2200	ESSENTIAL TRUE UP		11/8/2023	583.73	USD			PNG Services - ESSN Services-True Up October	
2023	5998511	SVC Only-Essential Sundry - 2200	ESSENTIAL TRUE UP		11/8/2023	261.45	USD			PNG Services - ESSN Sundry-True Up October	
2023	5998501	SVC Only-Essential Services - 2200	ESSENTIAL TRUE UP		11/8/2023	8,350.19	USD			PNG Services - ESSN Services-True Up October	
2023	5998511	SVC Only-Essential Sundry - 2200	ESSENTIAL TRUE UP		11/8/2023	3,398.55	USD			PNG Services - ESSN Sundry-True Up October	

2023	5303030	Contractor Services			11/6/2023	-401.25	USD			
2023	5303030	Contractor Services			11/6/2023	-3,349.50	USD			
2023	5303890	Miscellaneous Outside Services			11/6/2023	-3,612.00	USD			
2023	5303030	Contractor Services			11/6/2023	-5,388.22	USD			
2023	5303030	Contractor Services			11/6/2023	714.00	USD			
2023	5303890	Miscellaneous Outside Services			11/6/2023	-3,876.55	USD			
2023	5303030	Contractor Services			11/6/2023	-714.00	USD			
2023	5303030	Contractor Services			11/6/2023	714.00	USD		CTR SR01/169108	
2023	5303030	Contractor Services			11/6/2023	-714.00	USD		CTR SR01/169108	
2023	5303030	Contractor Services			11/6/2023	401.25	USD		CTR SR01/169108	
2023	5303030	Contractor Services			11/6/2023	3,349.50	USD		CTR SR01/169108	
2023	5303890	Miscellaneous Outside Services			11/6/2023	3,612.00	USD		CTR SR01/169108	
2023	5303030	Contractor Services			11/6/2023	5,388.22	USD		CTR SR01/169108	
2023	5303890	Miscellaneous Outside Services			11/6/2023	3,876.55	USD		CTR SR01/131318	
2023	5303890	Miscellaneous Outside Services			11/2/2023	-1,535.00	USD			Pikeville New Mtr Installation Residenti
2023	5303890	Miscellaneous Outside Services			11/2/2023	1,535.00	USD		ORD 133800PKYC	PKYC New Meter Installation Residential
2023	5998501	SVC Only-Essential Services - 2200	CYBERSEC2.ALLOC2.E		11/2/2023	275.58	USD		PNG Services - ESSN Services	
2023	5998501	SVC Only-Essential Services - 2200	CYBERSEC2.ALLOC2.E		11/2/2023	3,695.51	USD		PNG Services - ESSN Services	
2023	5998511	SVC Only-Essential Sundry - 2200	CYBERSEC2.ALLOC2.E		11/2/2023	691.36	USD		PNG Services - ESSN Sundry	
2023	5998501	SVC Only-Essential Services - 2200	CYBERSEC.ALLOC2.E		11/2/2023	82.84	USD		PNG Services - ESSN Services	
2023	5998511	SVC Only-Essential Sundry - 2200	CYBERSEC.ALLOC2.E		11/2/2023	150.58	USD		PNG Services - ESSN Sundry	
2023	5998501	SVC Only-Essential Services - 2200	CYBERSEC.ALLOC2.E		11/2/2023	1,110.85	USD		PNG Services - ESSN Services	
2023	5998511	SVC Only-Essential Sundry - 2200	CYBERSEC.ALLOC2.E		11/2/2023	2,019.30	USD		PNG Services - ESSN Sundry	
2023	5998511	SVC Only-Essential Sundry - 2200	TREASURY.ALLOC1.E		11/2/2023	1,175.25	USD		PNG Services - ESSN Sundry	
2023	5303890	Miscellaneous Outside Services		55000051	10/31/2023	624.98	USD		*Trip from 09/01/23 To 09/30/23 to WINCHESTER	
2023	5303210	Accounting/Auditing Services	XWK		11/1/2023	2,036.14	USD		ADP Fees	
2023	5303210	Accounting/Auditing Services	PWC 2023 Audit		11/1/2023	5,480.67	USD		PWC Oct 2023 Audit Accrual	
2023	5998501	SVC Only-Essential Services - 2200	CUSTRELAT.ALLOC2.E		11/2/2023	760.89	USD		PNG Services - ESSN Services	
2023	5998501	SVC Only-Essential Services - 2200	TELECOMM.ALLOC2.E		11/2/2023	1,295.92	USD		PNG Services - ESSN Services	
2023	5998501	SVC Only-Essential Services - 2200	CALL.ALLOC2.E		11/2/2023	2,537.02	USD		PNG Services - ESSN Services	
2023	5998501	SVC Only-Essential Services - 2200	HELPDESK.ALLOC1.E		11/2/2023	1,437.46	USD		PNG Services - ESSN Services	
2023	5999058	Inter-Company Operating Expenses-1800-Delgasco	CM Allocation		11/7/2023	-155,710.32	USD		ALLOCATION VARIABLE COST OF CM TO SUBS	
2023	5999059	Inter-Company Operating Expenses-1900-ENPRO	CM Allocation		11/7/2023	-9,879.78	USD		ALLOCATION VARIABLE COST OF CM TO SUBS	
2023	5303890	Miscellaneous Outside Services		20231031	10/31/2023	-21.30	USD			Purchase Regulators - Delta
2023	5303315	IT/Telecom Contractor Services		20231031	10/31/2023	11,766.00	USD	UNIFIED TECHNOLOGIES LLC		Delta Voice Equipment
2023	5303315	IT/Telecom Contractor Services		20231031	10/31/2023	11,766.00	USD	UNIFIED TECHNOLOGIES LLC		Delta Voice Equipment
2023	5303890	Miscellaneous Outside Services	ACT		10/31/2023	390.25	USD		Amortize Platts 2022-2023 October 2023	
2023	5303890	Miscellaneous Outside Services	PNC Bank Fees		11/3/2023	3,829.46	USD		10/31/23 PNC Bank Fees-Lockbox	
2023	5303890	Miscellaneous Outside Services	PNC Bank Fees		11/3/2023	47.09	USD		10/31/23 PNC Bank Fees	
2023	5303991	Miscellaneous Outside Services - 2200	ACCTGSVC.ALLOC1		11/5/2023	225.05	USD		Miscellaneous Outside Services-2200	
2023	5303991	Miscellaneous Outside Services - 2200	ACCTSPAY.ALLOC1		11/5/2023	182.87	USD		Miscellaneous Outside Services-2200	
2023	5303991	Miscellaneous Outside Services - 2200	CASHMGT.ALLOC1		11/5/2023	0.25	USD		Miscellaneous Outside Services-2200	
2023	5303991	Miscellaneous Outside Services - 2200	HUMANRSRCS.ALLOC2		11/5/2023	53.37	USD		Miscellaneous Outside Services-2200	
2023	5303991	Miscellaneous Outside Services - 2200	COMREL.ALLOC2		11/5/2023	1.60	USD		Miscellaneous Outside Services-2200	
2023	5303991	Miscellaneous Outside Services - 2200	CALL.ALLOC2		11/5/2023	11.46	USD		Miscellaneous Outside Services-2200	
2023	5303991	Miscellaneous Outside Services - 2200	OPSADMIN.ALLOC2		11/5/2023	2.52	USD		Miscellaneous Outside Services-2200	
2023	5303210	Accounting/Auditing Services	PWC 2023 Audit		11/1/2023	541.52	USD		PWC Oct 2023 Audit Accrual	
2023	5303991	Miscellaneous Outside Services - 2200	ACCTGSVC.ALLOC1		11/5/2023	2,129.00	USD		Miscellaneous Outside Services-2200	
2023	5303991	Miscellaneous Outside Services - 2200	ACCTSPAY.ALLOC1		11/5/2023	2,933.78	USD		Miscellaneous Outside Services-2200	
2023	5303991	Miscellaneous Outside Services - 2200	CASHMGT.ALLOC1		11/5/2023	4.02	USD		Miscellaneous Outside Services-2200	
2023	5303991	Miscellaneous Outside Services - 2200	HUMANRSRCS.ALLOC2		11/5/2023	734.80	USD		Miscellaneous Outside Services-2200	
2023	5303991	Miscellaneous Outside Services - 2200	COMREL.ALLOC2		11/5/2023	20.24	USD		Miscellaneous Outside Services-2200	
2023	5303991	Miscellaneous Outside Services - 2200	CALL.ALLOC2		11/5/2023	144.92	USD		Miscellaneous Outside Services-2200	
2023	5303890	Miscellaneous Outside Services	ACT		10/31/2023	9.72	USD		Amortize Platts 2022-2023 October 2023	
2023	5998511	SVC Only-Essential Sundry - 2200	REGLEGAL.ALLOC2.E		11/2/2023	0.10	USD		PNG Services - ESSN Sundry	
2023	5998511	SVC Only-Essential Sundry - 2200	FLEET.ALLOC2.E		11/2/2023	6.18	USD		PNG Services - ESSN Sundry	
2023	5303320	Training Services			11/2/2023	0.23	USD	PEOPLES NATURAL GAS COMPA	CTR SR01/130002L	
2023	5303890	Miscellaneous Outside Services	ACT		10/31/2023	10.69	USD		Amortize Platts 2023-2024 October 2023	
2023	5303890	Miscellaneous Outside Services		55000091	10/31/2023	250.00	USD		*Trip from 09/01/23 To 09/30/23 to NICHOLASVILL	22-nich-replacement of aldyl a in NV-3
2023	5998501	SVC Only-Essential Services - 2200	INTAUDIT.ALLOC1.E		11/2/2023	89.44	USD		PNG Services - ESSN Services	
2023	5998511	SVC Only-Essential Sundry - 2200	REGLEGAL.ALLOC2.E		11/2/2023	2.03	USD		PNG Services - ESSN Sundry	
2023	5998501	SVC Only-Essential Services - 2200	TELECOMM.ALLOC2.E		11/2/2023	96.64	USD		PNG Services - ESSN Services	
2023	5998511	SVC Only-Essential Sundry - 2200	CALL.ALLOC2.E		11/2/2023	2.48	USD		PNG Services - ESSN Sundry	
2023	5303320	Training Services		55000071	10/31/2023	350.00	USD		*Trip from 09/01/23 To 09/30/23 to WINCHESTER	
2023	5998511	SVC Only-Essential Sundry - 2200	EXECUTIVE.ALLOC1.E		11/2/2023	23.06	USD		PNG Services - ESSN Sundry	
2023	5998511	SVC Only-Essential Sundry - 2200	SAFETY.ALLOC2.E		11/2/2023	4.71	USD		PNG Services - ESSN Sundry	
2023	5998511	SVC Only-Essential Sundry - 2200	HELPDESK.ALLOC1.E		11/2/2023	4.71	USD		PNG Services - ESSN Sundry	
2023	5998501	SVC Only-Essential Services - 2200	SUPCHAIN.ALLOC2.E		11/2/2023	10.09	USD		PNG Services - ESSN Services	
2023	5303890	Miscellaneous Outside Services	Paradigm Alliance		11/1/2023	37.50	USD		Accrued Sales Tax	
2023	5998511	SVC Only-Essential Sundry - 2200	PLANBUDG.ALLOC1.E		11/2/2023	36.30	USD		PNG Services - ESSN Sundry	
2023	5998511	SVC Only-Essential Sundry - 2200	ACCTGSVC.ALLOC1.E		11/2/2023	57.50	USD		PNG Services - ESSN Sundry	
2023	5998511	SVC Only-Essential Sundry - 2200	CUSTRELAT.ALLOC2.E		11/2/2023	-100.26	USD		PNG Services - ESSN Sundry	
2023	5998511	SVC Only-Essential Sundry - 2200	CUSTRELAT.ALLOC2.E		11/2/2023	-9.19	USD		PNG Services - ESSN Sundry	
2023	5998501	SVC Only-Essential Services - 2200	REGLEGAL.ALLOC2.E		11/2/2023	49.70	USD		PNG Services - ESSN Services	
2023	5998511	SVC Only-Essential Sundry - 2200	FLEET.ALLOC2.E		11/2/2023	117.99	USD		PNG Services - ESSN Sundry	
2023	5998501	SVC Only-Essential Services - 2200	CALL.ALLOC2.E		11/2/2023	200.56	USD		PNG Services - ESSN Services	
2023	5998511	SVC Only-Essential Sundry - 2200	CYBERSEC2.ALLOC2.E		11/2/2023	51.56	USD		PNG Services - ESSN Sundry	
2023	5998501	SVC Only-Essential Services - 2200	CUSTRELAT.ALLOC2.E		11/2/2023	69.76	USD		PNG Services - ESSN Services	
2023	5998511	SVC Only-Essential Sundry - 2200	INTAUDIT.ALLOC1.E		11/2/2023	28.31	USD		PNG Services - ESSN Sundry	
2023	5998511	SVC Only-Essential Sundry - 2200	HELPDESK.ALLOC1.E		11/2/2023	64.88	USD		PNG Services - ESSN Sundry	
2023	5998511	SVC Only-Essential Sundry - 2200	LEGALSVC.ALLOC1.E		11/2/2023	33.19	USD		PNG Services - ESSN Sundry	
2023	5998511	SVC Only-Essential Sundry - 2200	TREASURY.ALLOC1.E		11/2/2023	71.75	USD		PNG Services - ESSN Sundry	
2023	5998511	SVC Only-Essential Sundry - 2200	CALL.ALLOC2.E		11/2/2023	31.35	USD		PNG Services - ESSN Sundry	
2023	5998511	SVC Only-Essential Sundry - 2200	TAXSVC.ALLOC1.E		11/2/2023	47.47	USD		PNG Services - ESSN Sundry	
2023	5998501	SVC Only-Essential Services - 2200	BILL.ALLOC2.E		11/2/2023	39.12	USD		PNG Services - ESSN Services	

2023	5998501	SVC Only-Essential Services - 2200	BILL.ALLOC2.E		11/2/2023	494.80	USD			PNG Services - ESSN Services
2023	5998501	SVC Only-Essential Services - 2200	HELPDESK.ALLOC1.E		11/2/2023	104.40	USD			PNG Services - ESSN Services
2023	5303315	IT/Telecom Contractor Services			11/2/2023	357.86	USD	PEOPLES NATURAL GAS COMPA		CTR SR01/135106
2023	5303315	IT/Telecom Contractor Services			11/2/2023	4,535.40	USD	PEOPLES NATURAL GAS COMPA		CTR SR01/135104
2023	5303315	IT/Telecom Contractor Services			11/2/2023	3,072.38	USD	PEOPLES NATURAL GAS COMPA		CTR SR01/165104
2023	5303315	IT/Telecom Contractor Services			11/1/2023	3,874.80	USD	PEOPLES NATURAL GAS COMPA		CTR SR01/135103
2023	5303315	IT/Telecom Contractor Services			11/1/2023	-2,964.78	USD			CTR SR01/135104
2023	5303315	IT/Telecom Contractor Services			11/1/2023	-2,008.41	USD			CTR SR01/165104
2023	5303890	Miscellaneous Outside Services	ACT		10/31/2023	414.09	USD			Amortize Platts 2023-2024 October 2023
2023	5998501	SVC Only-Essential Services - 2200	PLANBUDG.ALLOC1.E		11/2/2023	465.31	USD			PNG Services - ESSN Services
2023	5998501	SVC Only-Essential Services - 2200	PLANBUDG.ALLOC1.E		11/2/2023	7,621.43	USD			PNG Services - ESSN Services
2023	5998511	SVC Only-Essential Sundry - 2200	PLANBUDG.ALLOC1.E		11/2/2023	594.56	USD			PNG Services - ESSN Sundry
2023	5998501	SVC Only-Essential Services - 2200	ACCTGSVC.ALLOC1.E		11/2/2023	5,245.78	USD			PNG Services - ESSN Services
2023	5998511	SVC Only-Essential Sundry - 2200	ACCTGSVC.ALLOC1.E		11/2/2023	544.02	USD			PNG Services - ESSN Sundry
2023	5998501	SVC Only-Essential Services - 2200	ACCTGSVC.ALLOC1.E		11/2/2023	554.50	USD			PNG Services - ESSN Services
2023	5998501	SVC Only-Essential Services - 2200	HUMANRSRCS.ALLOC2.		11/2/2023	16,976.88	USD			PNG Services - ESSN Services
2023	5998511	SVC Only-Essential Sundry - 2200	HUMANRSRCS.ALLOC2.		11/2/2023	2,265.62	USD			PNG Services - ESSN Sundry
2023	5998501	SVC Only-Essential Services - 2200	HUMANRSRCS.ALLOC2.		11/2/2023	1,233.04	USD			PNG Services - ESSN Services
2023	5998511	SVC Only-Essential Sundry - 2200	HUMANRSRCS.ALLOC2.		11/2/2023	164.55	USD			PNG Services - ESSN Sundry
2023	5303890	Miscellaneous Outside Services	PNC Bank Fees		11/3/2023	6,093.07	USD			10/31/23 PNC Bank Fees-Lockbox
2023	5303890	Miscellaneous Outside Services	PNC Bank Fees		11/3/2023	197.80	USD			10/31/23 PNC Bank Fees
2023	5998501	SVC Only-Essential Services - 2200	LEGALSVC.ALLOC1.E		11/2/2023	184.04	USD			PNG Services - ESSN Services
2023	5998501	SVC Only-Essential Services - 2200	LEGALSVC.ALLOC1.E		11/2/2023	3,014.45	USD			PNG Services - ESSN Services
2023	5998511	SVC Only-Essential Sundry - 2200	LEGALSVC.ALLOC1.E		11/2/2023	543.63	USD			PNG Services - ESSN Sundry
2023	5998501	SVC Only-Essential Services - 2200	EXECUTIVE.ALLOC1.E		11/2/2023	713.16	USD			PNG Services - ESSN Services
2023	5998501	SVC Only-Essential Services - 2200	EXECUTIVE.ALLOC1.E		11/2/2023	11,680.99	USD			PNG Services - ESSN Services
2023	5998511	SVC Only-Essential Sundry - 2200	EXECUTIVE.ALLOC1.E		11/2/2023	377.74	USD			PNG Services - ESSN Sundry
2023	5998501	SVC Only-Essential Services - 2200	COMREL.ALLOC2.E		11/2/2023	1,907.06	USD			PNG Services - ESSN Services
2023	5998511	SVC Only-Essential Sundry - 2200	COMREL.ALLOC2.E		11/2/2023	3,082.53	USD			PNG Services - ESSN Sundry
2023	5998501	SVC Only-Essential Services - 2200	COMREL.ALLOC2.E		11/2/2023	150.76	USD			PNG Services - ESSN Services
2023	5998511	SVC Only-Essential Sundry - 2200	COMREL.ALLOC2.E		11/2/2023	243.68	USD			PNG Services - ESSN Sundry
2023	5998501	SVC Only-Essential Services - 2200	TAXSVC.ALLOC1.E		11/2/2023	82.69	USD			PNG Services - ESSN Services
2023	5998501	SVC Only-Essential Services - 2200	TAXSVC.ALLOC1.E		11/2/2023	1,695.22	USD			PNG Services - ESSN Services
2023	5998511	SVC Only-Essential Sundry - 2200	TAXSVC.ALLOC1.E		11/2/2023	973.08	USD			PNG Services - ESSN Sundry
2023	5998501	SVC Only-Essential Services - 2200	APPLIC.ALLOC2.E		11/2/2023	481.09	USD			PNG Services - ESSN Services
2023	5998511	SVC Only-Essential Sundry - 2200	APPLIC.ALLOC2.E		11/2/2023	172.84	USD			PNG Services - ESSN Sundry
2023	5998501	SVC Only-Essential Services - 2200	APPLIC.ALLOC2.E		11/2/2023	6,451.31	USD			PNG Services - ESSN Services
2023	5998511	SVC Only-Essential Sundry - 2200	APPLIC.ALLOC2.E		11/2/2023	2,317.81	USD			PNG Services - ESSN Sundry
2023	5998501	SVC Only-Essential Services - 2200	INTAUDIT.ALLOC1.E		11/2/2023	1,465.01	USD			PNG Services - ESSN Services
2023	5998511	SVC Only-Essential Sundry - 2200	INTAUDIT.ALLOC1.E		11/2/2023	463.78	USD			PNG Services - ESSN Sundry
2023	5998501	SVC Only-Essential Services - 2200	SAFETY.ALLOC2.E		11/2/2023	207.54	USD			PNG Services - ESSN Services
2023	5998501	SVC Only-Essential Services - 2200	SAFETY.ALLOC2.E		11/2/2023	3,451.85	USD			PNG Services - ESSN Services
2023	5998511	SVC Only-Essential Sundry - 2200	SAFETY.ALLOC2.E		11/2/2023	78.38	USD			PNG Services - ESSN Sundry
2023	5998501	SVC Only-Essential Services - 2200	REGLEGAL.ALLOC2.E		11/2/2023	986.87	USD			PNG Services - ESSN Services
2023	5998501	SVC Only-Essential Services - 2200	FLEET.ALLOC2.E		11/2/2023	280.11	USD			PNG Services - ESSN Services
2023	5998501	SVC Only-Essential Services - 2200	FLEET.ALLOC2.E		11/2/2023	5,345.71	USD			PNG Services - ESSN Services
2023	5303890	Miscellaneous Outside Services		20231031	10/31/2023	8,521.20	USD	MRC GLOBAL US INC		Purchase Regulators - Delta
2023	5303030	Contractor Services		20231031	10/31/2023	4,305.00	USD	GIBBONS CONSTRUCTION INC	Contractor Services	23LOND-INST-6"PEONEHWY192BUFFALOTR
2023	5303030	Contractor Services		20231031	10/31/2023	714.00	USD	MARTIN CONTRACTING INC	Contractor Services	23WILL-SVC-3353RDPR#61553514
2023	5303030	Contractor Services		20231031	10/31/2023	357.00	USD	MARTIN CONTRACTING INC	Contractor Services	23-nich-sl-new-164 waxwing
2023	5303030	Contractor Services		20231031	10/31/2023	357.00	USD	MARTIN CONTRACTING INC	Contractor Services	23-nich-sl-new-123 carolina ash
2023	5303030	Contractor Services		20231031	10/31/2023	357.00	USD	MARTIN CONTRACTING INC	Contractor Services	23-nich-sl-new-200 singing lark pass
2023	5303030	Contractor Services		20231031	10/31/2023	1,428.00	USD	MARTIN CONTRACTING INC	Contractor Services	23-nich-sl-new-592 southpoint dr
2023	5303030	Contractor Services		20231031	10/31/2023	1,428.00	USD	MARTIN CONTRACTING INC	Contractor Services	23WILL-SVC-9401HWY26PR#61553006
2023	5303030	Contractor Services		20231031	10/31/2023	535.50	USD	MARTIN CONTRACTING INC	Contractor Services	23CORB-REPSVC-9MCFADDENPR#61332127
2023	5303030	Contractor Services		20231031	10/31/2023	535.50	USD	MARTIN CONTRACTING INC	Contractor Services	23STAT-SVC 223 EIGHTH AVE
2023	5303030	Contractor Services		20231031	10/31/2023	535.50	USD	MARTIN CONTRACTING INC	Contractor Services	23-nich-sl-new-209 pavillion trail
2023	5303030	Contractor Services		20231031	10/31/2023	535.50	USD	MARTIN CONTRACTING INC	Contractor Services	23-nich-sl-new-213 pavillion trail
2023	5303030	Contractor Services		20231031	10/31/2023	535.50	USD	MARTIN CONTRACTING INC	Contractor Services	23-nich-sl-new-100 carolina ash point
2023	5303030	Contractor Services		20231031	10/31/2023	535.50	USD	MARTIN CONTRACTING INC	Contractor Services	23-nich-sl-new-111 carolina ash
2023	5303030	Contractor Services		20231031	10/31/2023	535.50	USD	MARTIN CONTRACTING INC	Contractor Services	23-nich-sl-new-132 carolina ash
2023	5303030	Contractor Services		20231031	10/31/2023	535.50	USD	MARTIN CONTRACTING INC	Contractor Services	23-nich-sl-new-145 kinglet point
2023	5303030	Contractor Services		20231031	10/31/2023	5,376.00	USD	MARTIN CONTRACTING INC	Contractor Services	23-NICH-REP NV-3 ALDYL-A - COUNTY
2023	5303030	Contractor Services		20231031	10/31/2023	10,752.00	USD	MARTIN CONTRACTING INC	Contractor Services	23-NICH-REP NV-3 ALDYL-A - COUNTY
2023	5303030	Contractor Services		20231031	10/31/2023	1,496.00	USD	MARTIN CONTRACTING INC	Contractor Services	23-nich-sl-repl- 529 brown st
2023	5303030	Contractor Services		20231031	10/31/2023	13,602.00	USD	MARTIN CONTRACTING INC	Contractor Services	REP PRP ALDYL-A NORTH CORBIN
2023	5303030	Contractor Services		20231031	10/31/2023	13,296.00	USD	MARTIN CONTRACTING INC	Contractor Services	22-nich-replacement of aldyl a in NV-3
2023	5303030	Contractor Services		20231031	10/31/2023	2,677.50	USD	MARTIN CONTRACTING INC	Contractor Services	
2023	5303030	Contractor Services		20231031	10/31/2023	892.50	USD	MARTIN CONTRACTING INC	Contractor Services	23CORB-SVC-11HICKORYRIDGEPR#61545023
2023	5303030	Contractor Services		20231031	10/31/2023	892.50	USD	MARTIN CONTRACTING INC	Contractor Services	23CORB-SVC-1509BAGCRDPR#61553512
2023	5303030	Contractor Services		20231031	10/31/2023	892.50	USD	MARTIN CONTRACTING INC	Contractor Services	23STAT-SVC 230 TABOR RD
2023	5303030	Contractor Services		20231031	10/31/2023	8,064.00	USD	MARTIN CONTRACTING INC	Contractor Services	22-nich-replacement of aldyl a in NV-3
2023	5303030	Contractor Services		20231031	10/31/2023	14,453.00	USD	MARTIN CONTRACTING INC	Contractor Services	REP PRP ALDYL-A NORTH CORBIN
2023	5303030	Contractor Services		20231031	10/31/2023	2,688.00	USD	MARTIN CONTRACTING INC	Contractor Services	22-nich-replacement of aldyl a in NV-3
2023	5303030	Contractor Services		20231031	10/31/2023	9,072.00	USD	MARTIN CONTRACTING INC	Contractor Services	22-nich-replacement of aldyl a in NV-3
2023	5303030	Contractor Services		20231031	10/31/2023	1,344.00	USD	MARTIN CONTRACTING INC	Contractor Services	23-nich-sl-replace 525 w brown
2023	5303030	Contractor Services		20231031	10/31/2023	1,344.00	USD	MARTIN CONTRACTING INC	Contractor Services	23-nich-sl-replace 527 w brown
2023	5303030	Contractor Services		20231031	10/31/2023	645.75	USD	ENSITE USA INC	DEPT 108	Contractor Services	23BARB-REP-MAINLINE IN CITY OF BARBOURVI
2023	5303030	Contractor Services		20231031	10/31/2023	22,838.34	USD	ENSITE USA INC	DEPT 108	Contractor Services	23-nich- easement acuisition jessamine
2023	5303030	Contractor Services		20231031	10/31/2023	115,676.05	USD	ENSITE USA INC	DEPT 108	Contractor Services	21NICH-INS-TRANSMISSION LINE #2 JESS CO
2023	5303030	Contractor Services		20231031	10/31/2023	1,565.97	USD	ENSITE USA INC	DEPT 108	Contractor Services	23-nich- easement acuisition madison
2023	5303030	Contractor Services		20231031	10/31/2023	1,740.70	USD	ENSITE USA INC	DEPT 108	Contractor Services	21NICH-INS-TRANSMISSION LINE #2 MAD CO
2023	5303030	Contractor Services		20231031	10/31/2023	3,351.42	USD	ENSITE USA INC	DEPT 108	Contractor Services	23 BERA TRACK EASEMENT COST ROCKCASTLE
2023	5303030	Contractor Services		20231031	10/31/2023	3,538.70	USD	ENSITE USA INC	DEPT 108	Contractor Services	23 TRACK EASEMENT COST ROCKASTLE MT VERN
2023	5303030	Contractor Services		20231031	10/31/2023	37,001.45	USD	ENSITE USA INC	DEPT 108	Contractor Services	22BERA-INS PIPELINE IN LINCOLN CO

2023	5303030	Contractor Services		20231031	10/31/2023	1,029.20	USD	ENSITE USA INC	DEPT 108	Contractor Services	23 TRACK EASEMENT COST BROADHEAD
2023	5303030	Contractor Services		20231031	10/31/2023	439.90	USD	SHANE SYSTEMS INC		Contractor Services	
2023	5303030	Contractor Services		20231031	10/31/2023	23,088.02	USD	CRESCENT CONSULTING LLC		Contractor Services	23MIDD-SVC-WELL 22-1TOOL REMOVAL
2023	5303030	Contractor Services		20231031	10/31/2023	19,262.44	USD	CRESCENT CONSULTING LLC		Contractor Services	23MIDD-SVC-WELL 22-1TOOL REMOVAL
2023	5303030	Contractor Services		20231031	10/31/2023	28,240.74	USD	CRESCENT CONSULTING LLC		Contractor Services	23MIDD-SVC-WELL 22-1TOOL REMOVAL
2023	5303030	Contractor Services		20231031	10/31/2023	61,610.36	USD	CRESCENT CONSULTING LLC		Contractor Services	23MIDD-SVC-WELL 22-1TOOL REMOVAL
2023	5303030	Contractor Services		20231031	10/31/2023	4,425.00	USD	CRESCENT CONSULTING LLC		Contractor Services	23MIDD-SVC-WELL 22-1TOOL REMOVAL
2023	5303030	Contractor Services		20231031	10/31/2023	3,680.10	USD	CRESCENT CONSULTING LLC		Contractor Services	22MIDD-REP- TUBING/LOG 22-1 WELL
2023	5303030	Contractor Services		20231031	10/31/2023	16,583.44	USD	CRESCENT CONSULTING LLC		Contractor Services	23MIDD-SVC-WELL 22-1TOOL REMOVAL
2023	5303220	Legal Services	Estimate		11/6/2023	-7,975.00	USD			SKO	
2023	5303030	Contractor Services	Estimate		11/6/2023	-3,456.90	USD			ENSITE USA	21NICH-INS-TRANSMISSION LINE #2 MAD CO
2023	5303030	Contractor Services	Estimate		11/6/2023	-3,547.25	USD			ENSITE USA	21NICH-INS-TRANSMISSION LINE #2 JESS CO
2023	5303030	Contractor Services	Estimate		11/6/2023	-791.00	USD			ENSITE USA	23-nich- easement acuisition jessamine
2023	5303030	Contractor Services	Estimate		11/6/2023	-15,053.32	USD			ENSITE USA	23-nich- easement acuisition madison
2023	5303030	Contractor Services	Estimate		11/6/2023	-32,249.70	USD			ENSITE USA	22BERA-INS PIPELINE IN LINCOLN CO
2023	5303030	Contractor Services	Estimate		11/6/2023	-240.00	USD			ENSITE USA	23 BERA TRACK EASEMENT COST LINCOLN CO.
2023	5303030	Contractor Services	Estimate		11/6/2023	-4,396.66	USD			ENSITE USA	23 BERA TRACK EASEMENT COST ROCKCASTLE
2023	5303030	Contractor Services	Estimate		11/6/2023	-2,407.00	USD			ENSITE USA	23 TRACK EASEMENT COST BROADHEAD
2023	5303030	Contractor Services	Estimate		11/6/2023	-1,305.00	USD			ENSITE USA	23 TRACK EASEMENT COST ROCKASTLE MT VERN
2023	5303315	IT/Telecom Contractor Services	Outside Services		11/6/2023	-16,000.00	USD			IDI Consulting - Delta Integration	DELTA IT INTEGRATION
2023	5303890	Miscellaneous Outside Services		20231101	11/2/2023	27.00	USD	PEOPLES NATURAL GAS COMPA			
2023	5303315	IT/Telecom Contractor Services		20231101	11/2/2023	1,669.50	USD	ELINK DESIGN INC	ATTN: BILLINING		DELTA IT INTEGRATION
2023	5303890	Miscellaneous Outside Services		20231101	11/2/2023	4,549.50	USD	KENTUCKY811	KENTUCKY UNDERGROUND PROT		
2023	5303890	Miscellaneous Outside Services		20231101	11/1/2023	257.06	USD	PITTSBURGH MAILING SYSTEM	DBA PITTSBURGH MAILING	Misc Outside Services	
2023	5303030	Contractor Services		20231101	11/1/2023	2,915.00	USD	COVERALL SERVICE COMPANY	NGT CORPORATION DBA	Contractor Services	
2023	5303030	Contractor Services		20231101	11/1/2023	4,536.00	USD	SGM MURPHY'S EXCAVATING		Contractor Services	22-nich-replacement of aldyl a in NV-3
2023	5303890	Miscellaneous Outside Services		20231102	11/7/2023	1,045.65	USD	KING BEE DELIVERY LLC			
2023	5303325	Professional/Temporary Labor		20231103	11/15/2023	2,520.00	USD	FARELL FINCH LLC			
2023	5303030	Contractor Services			11/6/2023	-608.00	USD				21BERA-SVC-304 SADDLE WOOD CT-CANCEL
2023	5303030	Contractor Services			11/6/2023	-624.75	USD			Cancel WO Transfer	23MIDD-REP-1210 N.25TH ST. -CANCEL
2023	5303030	Contractor Services			11/6/2023	624.75	USD			Cancel WO Transfer	23MIDD-RET-1210 N. 25TH STREET-TRACY J
2023	5303030	Contractor Services			11/6/2023	608.00	USD				
2023	5303890	Miscellaneous Outside Services		20231106	11/6/2023	509.99	USD	MRC GLOBAL US INC			Purchase Regulators - Delta
2023	5303890	Miscellaneous Outside Services		20231106	11/7/2023	1,530.00	USD	COLUMBIA GULF TRANSMISSIO	CPG OPCO LP DBA		
2023	5303890	Miscellaneous Outside Services		20231106	11/7/2023	1,079.06	USD	IRON MOUNTAIN INC			
2023	5303890	Miscellaneous Outside Services		20231106	11/6/2023	100.00	USD	PITTSBURGH MAILING SYSTEM	DBA PITTSBURGH MAILING	Misc Outside Services	
2023	5303890	Miscellaneous Outside Services		20231106	11/6/2023	181.82	USD	PITTSBURGH MAILING SYSTEM	DBA PITTSBURGH MAILING	Misc Outside Services	
2023	5303890	Miscellaneous Outside Services		20231106	11/6/2023	105.87	USD	RADIUS GLOBAL SOLUTIONS L	DBA RADIUS HOLDINGS LLC	Misc Outside Services	
2023	5303325	Professional/Temporary Labor		20231107	11/8/2023	1,000.00	USD	ROBERT HALF MANAGEMENT RE	ROBERT HALF INTERNATIONAL		
2023	5303310	Consultant Services		20231107	11/8/2023	19.50	USD	BKR SERVICE COMPANY INC			23MIDD-SVC-WELL 22-1TOOL REMOVAL
2023	5303310	Consultant Services		20231107	11/8/2023	649.20	USD	BKR SERVICE COMPANY INC			23BARB-RETSTA. 413 JACKSON WELL PLUGGING
2023	5303310	Consultant Services		20231107	11/8/2023	100.80	USD	BKR SERVICE COMPANY INC			23MIDD-SVC-WELL 22-1TOOL REMOVAL
2023	5303310	Consultant Services		20231107	11/9/2023	375.90	USD	BKR SERVICE COMPANY INC			22BARB-RET-STA.420 S. WILLIAMS PLUGGING
2023	5303220	Legal Services	TGP - General		11/9/2023	1,007.12	USD	MCCARTER & ENGLISH LLP	FOUR GATEWAY CENTER		
2023	5303310	Consultant Services		20231108	11/10/2023	56.52	USD	BAKER HUGHES OILFIELD	OPERATIONS LLC		23MIDD-SVC-WELL 22-1TOOL REMOVAL
2023	5303890	Miscellaneous Outside Services		20231108	11/9/2023	1,045.65	USD	KING BEE DELIVERY LLC			
2023	5303030	Contractor Services		20231108	11/8/2023	60,000.00	USD	TEXAS EASTERN TRANSMISSIO		Contractor Services	21NICH-INS-TRANSMISSION LINE #2 MAD CO
2023	5303030	Contractor Services		20231108	11/8/2023	1,250.00	USD	BAKER HUGHES OILFIELD	OPERATIONS LLC	Contractor Services	23MIDD-SVC-WELL 22-1TOOL REMOVAL
2023	5303030	Contractor Services		20231108	11/8/2023	475.00	USD	BAKER HUGHES OILFIELD	OPERATIONS LLC	Contractor Services	23MIDD-SVC-WELL 22-1TOOL REMOVAL
2023	5303030	Contractor Services		20231108	11/8/2023	1,260.00	USD	BAKER HUGHES OILFIELD	OPERATIONS LLC	Contractor Services	23MIDD-SVC-WELL 22-1TOOL REMOVAL
2023	5303030	Contractor Services		20231108	11/8/2023	942.00	USD	BAKER HUGHES OILFIELD	OPERATIONS LLC	Contractor Services	23MIDD-SVC-WELL 22-1TOOL REMOVAL
2023	5303030	Contractor Services		20231108	11/8/2023	11,538.00	USD	BAKER HUGHES OILFIELD	OPERATIONS LLC	Contractor Services	23MIDD-SVC-WELL 22-1TOOL REMOVAL
2023	5303030	Contractor Services		20231108	11/8/2023	2,534.00	USD	BAKER HUGHES OILFIELD	OPERATIONS LLC	Contractor Services	23MIDD-SVC-WELL 22-1TOOL REMOVAL
2023	5303030	Contractor Services		20231108	11/8/2023	837.90	USD	BAKER HUGHES OILFIELD	OPERATIONS LLC	Contractor Services	23MIDD-SVC-WELL 22-1TOOL REMOVAL
2023	5303030	Contractor Services		20231108	11/8/2023	1,306.20	USD	BAKER HUGHES OILFIELD	OPERATIONS LLC	Contractor Services	23MIDD-SVC-WELL 22-1TOOL REMOVAL
2023	5303030	Contractor Services		20231108	11/8/2023	744.80	USD	BAKER HUGHES OILFIELD	OPERATIONS LLC	Contractor Services	23MIDD-SVC-WELL 22-1TOOL REMOVAL
2023	5303030	Contractor Services		20231108	11/8/2023	898.80	USD	BAKER HUGHES OILFIELD	OPERATIONS LLC	Contractor Services	23MIDD-SVC-WELL 22-1TOOL REMOVAL
2023	5303030	Contractor Services		20231108	11/8/2023	65.80	USD	BAKER HUGHES OILFIELD	OPERATIONS LLC	Contractor Services	23MIDD-SVC-WELL 22-1TOOL REMOVAL
2023	5303030	Contractor Services		20231108	11/8/2023	5,145.00	USD	BAKER HUGHES OILFIELD	OPERATIONS LLC	Contractor Services	23MIDD-SVC-WELL 22-1TOOL REMOVAL
2023	5303030	Contractor Services		20231108	11/8/2023	65.80	USD	BAKER HUGHES OILFIELD	OPERATIONS LLC	Contractor Services	23MIDD-SVC-WELL 22-1TOOL REMOVAL
2023	5303030	Contractor Services		20231108	11/8/2023	1,505.60	USD	BAKER HUGHES OILFIELD	OPERATIONS LLC	Contractor Services	23MIDD-SVC-WELL 22-1TOOL REMOVAL
2023	5303030	Contractor Services		20231108	11/8/2023	125.00	USD	BKR SERVICE COMPANY INC		Contractor Services	23BARB-RETSTA. 413 JACKSON WELL PLUGGING
2023	5303030	Contractor Services		20231108	11/8/2023	125.00	USD	BKR SERVICE COMPANY INC		Contractor Services	23BARB-RETSTA. 413 JACKSON WELL PLUGGING
2023	5303030	Contractor Services		20231108	11/8/2023	125.00	USD	BKR SERVICE COMPANY INC		Contractor Services	23MIDD-SVC-WELL 22-1TOOL REMOVAL
2023	5303030	Contractor Services		20231108	11/8/2023	125.00	USD	BKR SERVICE COMPANY INC		Contractor Services	22BARB-RET-STA.420 S. WILLIAMS PLUGGING
2023	5303030	Contractor Services		20231108	11/8/2023	680.00	USD	BKR SERVICE COMPANY INC		Contractor Services	22BARB-RET-STA.420 S. WILLIAMS PLUGGING
2023	5303030	Contractor Services		20231108	11/8/2023	340.00	USD	BKR SERVICE COMPANY INC		Contractor Services	22BARB-RET-STA.420 S. WILLIAMS PLUGGING
2023	5303030	Contractor Services		20231108	11/8/2023	450.00	USD	BKR SERVICE COMPANY INC		Contractor Services	22BARB-RET-STA.420 S. WILLIAMS PLUGGING
2023	5303030	Contractor Services		20231108	11/8/2023	600.00	USD	BKR SERVICE COMPANY INC		Contractor Services	23MIDD-SVC-WELL 22-1TOOL REMOVAL
2023	5303030	Contractor Services		20231108	11/8/2023	600.00	USD	BKR SERVICE COMPANY INC		Contractor Services	23MIDD-SVC-WELL 22-1TOOL REMOVAL
2023	5303030	Contractor Services		20231108	11/8/2023	510.00	USD	BKR SERVICE COMPANY INC		Contractor Services	23BARB-RETSTA. 413 JACKSON WELL PLUGGING
2023	5303030	Contractor Services		20231108	11/8/2023	480.00	USD	BKR SERVICE COMPANY INC		Contractor Services	23MIDD-SVC-WELL 22-1TOOL REMOVAL
2023	5303030	Contractor Services		20231108	11/8/2023	480.00	USD	BKR SERVICE COMPANY INC		Contractor Services	23MIDD-SVC-WELL 22-1TOOL REMOVAL
2023	5303030	Contractor Services		20231108	11/8/2023	480.00	USD	BKR SERVICE COMPANY INC		Contractor Services	23MIDD-SVC-WELL 22-1TOOL REMOVAL
2023	5303030	Contractor Services		20231108	11/8/2023	350.00	USD	BKR SERVICE COMPANY INC		Contractor Services	23BARB-RETSTA. 413 JACKSON WELL PLUGGING
2023	5303030	Contractor Services		20231108	11/8/2023	480.00	USD	BKR SERVICE COMPANY INC		Contractor Services	23BARB-RETSTA. 413 JACKSON WELL PLUGGING
2023	5303030	Contractor Services		20231108	11/8/2023	350.00	USD	BKR SERVICE COMPANY INC		Contractor Services	22BARB-RET-STA.420 S. WILLIAMS PLUGGING
2023	5303030	Contractor Services		20231108	11/8/2023	325.00	USD	BKR SERVICE COMPANY INC		Contractor Services	23MIDD-SVC-WELL 22-1TOOL REMOVAL
2023	5303030	Contractor Services		20231108	11/8/2023	320.00	USD	BKR SERVICE COMPANY INC		Contractor Services	22BARB-RET-STA.420 S. WILLIAMS PLUGGING
2023	5303030	Contractor Services		20231108	11/8/2023	640.00	USD	BKR SERVICE COMPANY INC		Contractor Services	23BARB-RETSTA. 413 JACKSON WELL PLUGGING
2023	5303030	Contractor Services		20231108	11/8/2023	640.00	USD	BKR SERVICE COMPANY INC		Contractor Services	22BARB-RET-STA.420 S. WILLIAMS PLUGGING
2023	5303030	Contractor Services		20231108	11/8/2023	640.00	USD	BKR SERVICE COMPANY INC		Contractor Services	22BARB-RET-STA.420 S. WILLIAMS PLUGGING
2023	5303030	Contractor Services		20231108	11/8/2023	-640.00	USD	BKR SERVICE COMPANY INC		Contractor Services	22BARB-RET-STA.420 S. WILLIAMS PLUGGING
2023	5303030	Contractor Services		20231108	11/8/2023	650.00	USD	BKR SERVICE COMPANY INC		Contractor Services	22BARB-RET-STA.420 S. WILLIAMS PLUGGING
2023	5303030	Contractor Services		20231108	11/8/2023	180.00	USD	BKR SERVICE COMPANY INC		Contractor Services	23BARB-RETSTA. 413 JACKSON WELL PLUGGING

2023	5303030	Contractor Services	20231108	11/8/2023	520.00	USD	BKR SERVICE COMPANY INC		Contractor Services		22BARB-RET-STA.420 S. WILLIAMS PLUGGING
2023	5303030	Contractor Services	20231108	11/8/2023	140.00	USD	BKR SERVICE COMPANY INC		Contractor Services		23BARB-RETSTA. 413 JACKSON WELL PLUGGING
2023	5303030	Contractor Services	20231108	11/8/2023	360.00	USD	BKR SERVICE COMPANY INC		Contractor Services		23MIDD-SVC-WELL 22-1TOOL REMOVAL
2023	5303030	Contractor Services	20231108	11/8/2023	360.00	USD	BKR SERVICE COMPANY INC		Contractor Services		23MIDD-SVC-WELL 22-1TOOL REMOVAL
2023	5303030	Contractor Services	20231108	11/8/2023	360.00	USD	BKR SERVICE COMPANY INC		Contractor Services		23MIDD-SVC-WELL 22-1TOOL REMOVAL
2023	5303030	Contractor Services	20231108	11/8/2023	360.00	USD	BKR SERVICE COMPANY INC		Contractor Services		22BARB-RET-STA.420 S. WILLIAMS PLUGGING
2023	5303030	Contractor Services	20231108	11/8/2023	540.00	USD	BKR SERVICE COMPANY INC		Contractor Services		23BARB-RETSTA. 413 JACKSON WELL PLUGGING
2023	5303030	Contractor Services	20231108	11/8/2023	108.00	USD	BKR SERVICE COMPANY INC		Contractor Services		22BARB-RET-STA.420 S. WILLIAMS PLUGGING
2023	5303030	Contractor Services	20231108	11/8/2023	720.00	USD	BKR SERVICE COMPANY INC		Contractor Services		23MIDD-SVC-WELL 22-1TOOL REMOVAL
2023	5303030	Contractor Services	20231108	11/8/2023	720.00	USD	BKR SERVICE COMPANY INC		Contractor Services		23BARB-RETSTA. 413 JACKSON WELL PLUGGING
2023	5303030	Contractor Services	20231108	11/8/2023	720.00	USD	BKR SERVICE COMPANY INC		Contractor Services		22BARB-RET-STA.420 S. WILLIAMS PLUGGING
2023	5303030	Contractor Services	20231108	11/8/2023	780.00	USD	BKR SERVICE COMPANY INC		Contractor Services		23BARB-RETSTA. 413 JACKSON WELL PLUGGING
2023	5303030	Contractor Services	20231108	11/8/2023	780.00	USD	BKR SERVICE COMPANY INC		Contractor Services		23BARB-RETSTA. 413 JACKSON WELL PLUGGING
2023	5303030	Contractor Services	20231108	11/8/2023	50.40	USD	BKR SERVICE COMPANY INC		Contractor Services		23MIDD-SVC-WELL 22-1TOOL REMOVAL
2023	5303030	Contractor Services	20231108	11/8/2023	1,560.00	USD	BKR SERVICE COMPANY INC		Contractor Services		23BARB-RETSTA. 413 JACKSON WELL PLUGGING
2023	5303030	Contractor Services	20231108	11/8/2023	4,750.00	USD	BKR SERVICE COMPANY INC		Contractor Services		23BARB-RETSTA. 413 JACKSON WELL PLUGGING
2023	5303030	Contractor Services	20231108	11/8/2023	116.40	USD	BKR SERVICE COMPANY INC		Contractor Services		23BARB-RETSTA. 413 JACKSON WELL PLUGGING
2023	5303030	Contractor Services	20231108	11/8/2023	69.30	USD	BKR SERVICE COMPANY INC		Contractor Services		23BARB-RETSTA. 413 JACKSON WELL PLUGGING
2023	5303030	Contractor Services	20231108	11/8/2023	9.75	USD	BKR SERVICE COMPANY INC		Contractor Services		23MIDD-SVC-WELL 22-1TOOL REMOVAL
2023	5303030	Contractor Services	20231108	11/8/2023	1,560.00	USD	BKR SERVICE COMPANY INC		Contractor Services		22BARB-RET-STA.420 S. WILLIAMS PLUGGING
2023	5303030	Contractor Services	20231108	11/8/2023	4,085.00	USD	BKR SERVICE COMPANY INC		Contractor Services		22BARB-RET-STA.420 S. WILLIAMS PLUGGING
2023	5303030	Contractor Services	20231108	11/8/2023	33.00	USD	BKR SERVICE COMPANY INC		Contractor Services		22BARB-RET-STA.420 S. WILLIAMS PLUGGING
2023	5303030	Contractor Services	20231108	11/8/2023	714.00	USD	MARTIN CONTRACTING INC		Contractor Services		23-nich-sl-new-413 friendly ave.
2023	5303030	Contractor Services	20231108	11/8/2023	714.00	USD	MARTIN CONTRACTING INC		Contractor Services		23-nich-sl-new-405 friendly ave.
2023	5303030	Contractor Services	20231108	11/8/2023	714.00	USD	MARTIN CONTRACTING INC		Contractor Services		23-nich-sl-new-424 friendly
2023	5303030	Contractor Services	20231108	11/8/2023	714.00	USD	MARTIN CONTRACTING INC		Contractor Services		23BARB-10 WHITE CEDAR DRIVE-AMBER CLARK
2023	5303030	Contractor Services	20231108	11/8/2023	357.00	USD	MARTIN CONTRACTING INC		Contractor Services		23-nich-sl-new-208 ivt green
2023	5303030	Contractor Services	20231108	11/8/2023	357.00	USD	MARTIN CONTRACTING INC		Contractor Services		23-nich-sl-new-101 pavillion trail
2023	5303030	Contractor Services	20231108	11/8/2023	357.00	USD	MARTIN CONTRACTING INC		Contractor Services		23-nich-sl-new-2404 sulpher well rd
2023	5303030	Contractor Services	20231108	11/8/2023	357.00	USD	MARTIN CONTRACTING INC		Contractor Services		23-nich-sl-new-124 growers field rd
2023	5303030	Contractor Services	20231108	11/8/2023	357.00	USD	MARTIN CONTRACTING INC		Contractor Services		23BARB-RET-1038 EVERGREEN RD -CRAWFORD
2023	5303030	Contractor Services	20231108	11/8/2023	357.00	USD	MARTIN CONTRACTING INC		Contractor Services		23BARB-RET-4856 KY 1304-VACANT
2023	5303030	Contractor Services	20231108	11/8/2023	535.50	USD	MARTIN CONTRACTING INC		Contractor Services		23BARB-INS CURB VALVE-262 EVERGREEN RD
2023	5303030	Contractor Services	20231108	11/8/2023	840.00	USD	MARTIN CONTRACTING INC		Contractor Services		22-nich-replacement of aldyl a in NV-3
2023	5303030	Contractor Services	20231108	11/8/2023	840.00	USD	MARTIN CONTRACTING INC		Contractor Services		22-nich-replacement of aldyl a in NV-3
2023	5303030	Contractor Services	20231108	11/8/2023	892.50	USD	MARTIN CONTRACTING INC		Contractor Services		23LOND-RETSVC-354SUNSHINEHILLRDPR#613192
2023	5303030	Contractor Services	20231108	11/8/2023	1,963.50	USD	MARTIN CONTRACTING INC		Contractor Services		23BARB-REP-2047 EVERGREEN ROAD- L. LOCKE
2023	5303030	Contractor Services	20231108	11/8/2023	892.50	USD	MARTIN CONTRACTING INC		Contractor Services		23BARB-324 SOUTH ALLISON AVE-D. COLLINS
2023	5303030	Contractor Services	20231108	11/8/2023	2,688.00	USD	MARTIN CONTRACTING INC		Contractor Services		23-nich-sl-repl-139 shannon park
2023	5303030	Contractor Services	20231108	11/8/2023	1,272.00	USD	MARTIN CONTRACTING INC		Contractor Services		23-nich-sl-repl-143 shannon park
2023	5303030	Contractor Services	20231108	11/8/2023	1,272.00	USD	MARTIN CONTRACTING INC		Contractor Services		23-nich-sl-repl-147 shannon park
2023	5303030	Contractor Services	20231108	11/8/2023	2,688.00	USD	MARTIN CONTRACTING INC		Contractor Services		23-nich-sl-repl-151 shannon park
2023	5303030	Contractor Services	20231108	11/8/2023	2,688.00	USD	MARTIN CONTRACTING INC		Contractor Services		23-nich-sl-repl-155 shannon park
2023	5303030	Contractor Services	20231108	11/8/2023	2,688.00	USD	MARTIN CONTRACTING INC		Contractor Services		23-nich-sl-repl- 104 grosser st
2023	5303030	Contractor Services	20231108	11/8/2023	1,344.00	USD	MARTIN CONTRACTING INC		Contractor Services		23-nich-sl-repl-132 chrisman lane
2023	5303030	Contractor Services	20231108	11/8/2023	1,344.00	USD	MARTIN CONTRACTING INC		Contractor Services		23-nich-sl-repl-136 edwards dr
2023	5303030	Contractor Services	20231108	11/8/2023	1,344.00	USD	MARTIN CONTRACTING INC		Contractor Services		23-nich-sl-repl-133 shannon park
2023	5303030	Contractor Services	20231108	11/8/2023	1,344.00	USD	MARTIN CONTRACTING INC		Contractor Services		23-nich-sl-repl-129 shannon park
2023	5303030	Contractor Services	20231108	11/8/2023	1,344.00	USD	MARTIN CONTRACTING INC		Contractor Services		23-nich-sl-repl-137 shannon park
2023	5303030	Contractor Services	20231108	11/8/2023	1,344.00	USD	MARTIN CONTRACTING INC		Contractor Services		23-nich-sl-repl-141 shannon park
2023	5303030	Contractor Services	20231108	11/8/2023	11,424.00	USD	MARTIN CONTRACTING INC		Contractor Services		22-nich-replacement of aldyl a in NV-3
2023	5303030	Contractor Services	20231108	11/8/2023	57,205.78	USD	MARTIN CONTRACTING INC		Contractor Services		22BERA-INS PIPELINE IN LINCOLN CO
2023	5303030	Contractor Services	20231108	11/8/2023	7,721.00	USD	MARTIN CONTRACTING INC		Contractor Services		REP PRP ALDYL-A NORTH CORBIN
2023	5303030	Contractor Services	20231108	11/8/2023	2,422.00	USD	MARTIN CONTRACTING INC		Contractor Services		23-nich-sl-new-428 friendly ave.
2023	5303030	Contractor Services	20231108	11/8/2023	10,218.00	USD	MARTIN CONTRACTING INC		Contractor Services		22-nich-replacement of aldyl a in NV-3
2023	5303030	Contractor Services	20231108	11/8/2023	1,272.00	USD	MARTIN CONTRACTING INC		Contractor Services		23-nich-sl-replace-517 west brown
2023	5303030	Contractor Services	20231108	11/8/2023	10,920.00	USD	MARTIN CONTRACTING INC		Contractor Services		REP PRP ALDYL-A NORTH CORBIN
2023	5303030	Contractor Services	20231108	11/8/2023	530.00	USD	ANDERSON COMMERCIAL CLEAN		Contractor Services		
2023	5303030	Contractor Services	20231108	11/8/2023	906.30	USD	RED RIVER LANDSCAPE SERVI		Contractor Services		
2023	5303030	Contractor Services	20231108	11/8/2023	2,790.00	USD	BOB MORGAN LUMBER & CONCR		Contractor Services		22-nich-replacement of aldyl a in NV-3
2023	5303030	Contractor Services	20231108	11/8/2023	6,956.00	USD	BOB MORGAN LUMBER & CONCR		Contractor Services		22-nich-replacement of aldyl a in NV-3
2023	5303325	Professional/Temporary Labor	20231109	11/16/2023	2,400.00	USD	FARELL FINCH LLC				
2023	5303325	Professional/Temporary Labor	20231109	11/9/2023	625.00	USD	ALPHA BUSINESS SOLUTIONS				
2023	5303325	Professional/Temporary Labor	20231109	11/9/2023	141.60	USD	ALPHA BUSINESS SOLUTIONS				
2023	5303325	Professional/Temporary Labor	20231109	11/9/2023	468.78	USD	ALPHA BUSINESS SOLUTIONS				
2023	5303325	Professional/Temporary Labor	20231109	11/9/2023	201.72	USD	ALPHA BUSINESS SOLUTIONS				
2023	5303325	Professional/Temporary Labor	20231109	11/9/2023	293.72	USD	ALPHA BUSINESS SOLUTIONS				
2023	5303820	Collection Agency Services	20231109	11/9/2023	1,921.64	USD	NATIONAL RECOVERY AGENCY	DBA NRA GROUP LLC	Collection Agencies		
2023	5303820	Collection Agency Services	20231109	11/9/2023	219.81	USD	NATIONAL RECOVERY AGENCY	DBA NRA GROUP LLC	Collection Agencies		
2023	5303030	Contractor Services	20231110	11/10/2023	2,106.54	USD	ACCESS LAND SERVICES LLC		Contractor Services		23 BERA TRACK EASEMENT COST ROCKCASTLE
2023	5303890	Miscellaneous Outside Services	20231114	11/14/2023	1,535.00	USD	DIVERSIFIED SOUTHERN MIDS	DIVERSIFIED GAS & OIL COR			Pikeville New Mtr Installation Residenti
2023	5303890	Miscellaneous Outside Services	20231114	11/14/2023	1,535.00	USD	DIVERSIFIED SOUTHERN MIDS	DIVERSIFIED GAS & OIL COR			Pikeville New Mtr Installation Residenti
2023	5303890	Miscellaneous Outside Services	20231114	11/16/2023	32.92	USD	CHARTER COMMUNICATIONS	OPERATING LLC			
2023	5303030	Contractor Services	20231115	11/15/2023	714.00	USD	MARTIN CONTRACTING INC		Contractor Services		23-nich-sl-new-207 grandview trai
2023	5303030	Contractor Services	20231115	11/15/2023	714.00	USD	MARTIN CONTRACTING INC		Contractor Services		23-nich-sl-new-113 peaceful landing
2023	5303030	Contractor Services	20231115	11/15/2023	714.00	USD	MARTIN CONTRACTING INC		Contractor Services		23MANC-RET SVC-31 PENNINGTON HILL RD
2023	5303030	Contractor Services	20231115	11/15/2023	714.00	USD	MARTIN CONTRACTING INC		Contractor Services		23LOND-RETSVC-1840NMILLPR#61322266
2023	5303030	Contractor Services	20231115	11/15/2023	357.00	USD	MARTIN CONTRACTING INC		Contractor Services		23-nich- ser-retire-156 Brome
2023	5303030	Contractor Services	20231115	11/15/2023	357.00	USD	MARTIN CONTRACTING INC		Contractor Services		23-nich-sl-new-323 e maple
2023	5303030	Contractor Services	20231115	11/15/2023	990.00	USD	MARTIN CONTRACTING INC		Contractor Services		23-nich-sl-repl-114 meadow lark
2023	5303030	Contractor Services	20231115	11/15/2023	1,428.00	USD	MARTIN CONTRACTING INC		Contractor Services		23-nich-sl-new-117 crest ct
2023	5303030	Contractor Services	20231115	11/15/2023	1,428.00	USD	MARTIN CONTRACTING INC		Contractor Services		23MANC-SVC-99 ALFRED MOORE RD
2023	5303030	Contractor Services	20231115	11/15/2023	1,428.00	USD	MARTIN CONTRACTING INC		Contractor Services		23CORB-SVC-3040HWY1223PR#61553511
2023	5303030	Contractor Services	20231115	11/15/2023	1,428.00	USD	MARTIN CONTRACTING INC		Contractor Services		
2023	5303030	Contractor Services	20231115	11/15/2023	535.50	USD	MARTIN CONTRACTING INC		Contractor Services		23-nich-sl-new-401 perry

2023	5303030	Contractor Services		20231115	11/15/2023	535.50	USD	MARTIN CONTRACTING INC	Contractor Services		23-nich-sl-new-120 leann
2023	5303030	Contractor Services		20231115	11/15/2023	114,601.59	USD	MARTIN CONTRACTING INC	Contractor Services		22BERA-INS PIPELINE IN LINCOLN CO
2023	5303030	Contractor Services		20231115	11/15/2023	6,384.00	USD	MARTIN CONTRACTING INC	Contractor Services		22-nich-replacement of aldyl a in NV-3
2023	5303030	Contractor Services		20231115	11/15/2023	2,016.00	USD	MARTIN CONTRACTING INC	Contractor Services		23-nich-sl-repl-159 shannon park
2023	5303030	Contractor Services		20231115	11/15/2023	1,344.00	USD	MARTIN CONTRACTING INC	Contractor Services		22-nich-replacement of aldyl a in NV-3
2023	5303030	Contractor Services		20231115	11/15/2023	1,344.00	USD	MARTIN CONTRACTING INC	Contractor Services		23-nich-sl-repl-100 brookview
2023	5303030	Contractor Services		20231115	11/15/2023	11,040.00	USD	MARTIN CONTRACTING INC	Contractor Services		REP PRP ALDYL-A NORTH CORBIN
2023	5303030	Contractor Services		20231115	11/15/2023	1,344.00	USD	MARTIN CONTRACTING INC	Contractor Services		23-nich-sl-repl-101 brookview
2023	5303030	Contractor Services		20231115	11/15/2023	1,344.00	USD	MARTIN CONTRACTING INC	Contractor Services		23-nich-sl-repl-103 brookview
2023	5303030	Contractor Services		20231115	11/15/2023	2,639.00	USD	MARTIN CONTRACTING INC	Contractor Services		23-nich-sl-new-428 friendly ave.
2023	5303030	Contractor Services		20231115	11/15/2023	2,688.00	USD	MARTIN CONTRACTING INC	Contractor Services		23-nich-sl-repl-157 shannon park
2023	5303030	Contractor Services		20231115	11/15/2023	1,008.00	USD	MARTIN CONTRACTING INC	Contractor Services		23-nich-sl-repl-128 shannon park
2023	5303030	Contractor Services		20231115	11/15/2023	1,344.00	USD	MARTIN CONTRACTING INC	Contractor Services		23-nich-sl-repl-140 shannon park
2023	5303030	Contractor Services		20231115	11/15/2023	1,344.00	USD	MARTIN CONTRACTING INC	Contractor Services		23-nich-sl-repl-102 brookview
2023	5303030	Contractor Services		20231115	11/15/2023	672.00	USD	MARTIN CONTRACTING INC	Contractor Services		23-nich-sl-repl-106 brookview
2023	5303030	Contractor Services		20231115	11/15/2023	672.00	USD	MARTIN CONTRACTING INC	Contractor Services		23-nich-sl-repl-108 brookview
2023	5303030	Contractor Services		20231115	11/15/2023	672.00	USD	MARTIN CONTRACTING INC	Contractor Services		23-nich-sl-repl-110 brookview
2023	5303030	Contractor Services		20231115	11/15/2023	672.00	USD	MARTIN CONTRACTING INC	Contractor Services		23-nich-sl-repl-112 brookview
2023	5303030	Contractor Services		20231115	11/15/2023	1,326.00	USD	MARTIN CONTRACTING INC	Contractor Services		23-nich-sl-repl-114 brookview
2023	5303030	Contractor Services		20231115	11/15/2023	1,344.00	USD	MARTIN CONTRACTING INC	Contractor Services		23-nich-sl-repl-116 brookview
2023	5303030	Contractor Services		20231115	11/15/2023	1,344.00	USD	MARTIN CONTRACTING INC	Contractor Services		23-nich-sl-repl-120 brookview
2023	5303030	Contractor Services		20231115	11/15/2023	672.00	USD	MARTIN CONTRACTING INC	Contractor Services		23-nich-sl-repl-119 meadowlark
2023	5303030	Contractor Services		20231115	11/15/2023	1,008.00	USD	MARTIN CONTRACTING INC	Contractor Services		23-nich-sl-repl-121 meadowlark
2023	5303030	Contractor Services		20231115	11/15/2023	636.00	USD	MARTIN CONTRACTING INC	Contractor Services		23-nich-sl-repl-105 brookview
2023	5303030	Contractor Services		20231115	11/15/2023	636.00	USD	MARTIN CONTRACTING INC	Contractor Services		23-nich-sl-repl-109 brookview
2023	5303030	Contractor Services		20231115	11/15/2023	636.00	USD	MARTIN CONTRACTING INC	Contractor Services		23-nich-sl-repl-111 brookview
2023	5303030	Contractor Services		20231115	11/15/2023	636.00	USD	MARTIN CONTRACTING INC	Contractor Services		23-nich-sl-repl-113 brookview
2023	5303030	Contractor Services		20231115	11/15/2023	954.00	USD	MARTIN CONTRACTING INC	Contractor Services		23-nich-sl-repl-115 brookview
2023	5303030	Contractor Services		20231115	11/15/2023	954.00	USD	MARTIN CONTRACTING INC	Contractor Services		23-nich-sl-repl-117 brookview
2023	5303030	Contractor Services		20231115	11/15/2023	636.00	USD	MARTIN CONTRACTING INC	Contractor Services		23-nich-sl-repl-119 brookview
2023	5303030	Contractor Services		20231115	11/15/2023	1,254.00	USD	MARTIN CONTRACTING INC	Contractor Services		23-nich-sl-repl-121 brookview
2023	5303030	Contractor Services		20231115	11/15/2023	1,272.00	USD	MARTIN CONTRACTING INC	Contractor Services		23-nich-sl-repl-107 brookview
2023	5303030	Contractor Services		20231115	11/15/2023	954.00	USD	MARTIN CONTRACTING INC	Contractor Services		23-nich-sl-repl-122 meadowlark
2023	5303030	Contractor Services		20231115	11/15/2023	954.00	USD	MARTIN CONTRACTING INC	Contractor Services		23-nich-sl-repl-126 meadowlark
2023	5303030	Contractor Services		20231115	11/15/2023	636.00	USD	MARTIN CONTRACTING INC	Contractor Services		23-nich-sl-repl-128 meadowlark
2023	5303030	Contractor Services		20231115	11/15/2023	10,346.25	USD	SGM MURPHY'S EXCAVATING	Contractor Services		22-nich-replacement of aldyl a in NV-3
2023	5303030	Contractor Services		20231115	11/15/2023	604.20	USD	RED RIVER LANDSCAPE SERVI	Contractor Services		
2023	5303030	Contractor Services		20231115	11/15/2023	2,561.10	USD	CALDWELL STONE CO INC	Contractor Services		22BERA-INS PIPELINE IN LINCOLN CO
2023	5303030	Contractor Services		20231115	11/15/2023	2,625.00	USD	SOUTHERN CATHODIC PROTECT	Contractor Services		23MANC-INTEGRITY SURVEY AND DIGS
2023	5303030	Contractor Services		20231115	11/15/2023	2,625.00	USD	SOUTHERN CATHODIC PROTECT	Contractor Services		23BARB-INTEGRITY SURVEY AND DIGS(DEWITT)
2023	5303890	Miscellaneous Outside Services		55000162	11/16/2023	837.08	USD		*Trip from 10/01/23 To 10/31/23 to NICHOLASVILL		22-nich-replacement of aldyl a in NV-3
2023	5303890	Miscellaneous Outside Services		20231116	11/28/2023	28.50	USD	PEOPLES NATURAL GAS COMPA			
2023	5303030	Contractor Services		20231116	11/16/2023	1,800.00	USD	ONE TIME			22-nich-replacement of aldyl a in NV-3
2023	5303320	Training Services		55000141	11/16/2023	350.00	USD		*Trip from 10/01/23 To 10/31/23 to WINCHESTER		
2023	5303320	Training Services		55000109	11/16/2023	175.00	USD		*Trip from 10/01/23 To 10/31/23 to WINCHESTER		
2023	5303320	Training Services		55000100	11/16/2023	175.00	USD		*Trip from 10/01/23 To 10/31/23 to WINCHESTER		
2023	5303325	Professional/Temporary Labor		20231117	11/17/2023	41.96	USD	ALPHA BUSINESS SOLUTIONS			
2023	5303325	Professional/Temporary Labor		20231117	11/17/2023	141.60	USD	ALPHA BUSINESS SOLUTIONS			
2023	5303325	Professional/Temporary Labor		20231117	11/17/2023	468.78	USD	ALPHA BUSINESS SOLUTIONS			
2023	5303325	Professional/Temporary Labor		20231117	11/17/2023	201.72	USD	ALPHA BUSINESS SOLUTIONS			
2023	5303220	Legal Services	2023PRP-Regulatory		11/21/2023	2,526.30	USD	STOLL KEENON & OGDEN PLL			
2023	5303220	Legal Services	2022PRP-Regulatory		11/21/2023	175.50	USD	STOLL KEENON & OGDEN PLL			
2023	5303220	Legal Services	GENERAL		11/21/2023	5,073.30	USD	STOLL KEENON & OGDEN PLL			
2023	5303220	Legal Services		20231120	11/21/2023	1,753.50	USD	COZEN O'CONNOR			
2023	5303220	Legal Services		20231120	11/27/2023	6,166.00	USD	PEOPLES NATURAL GAS COMPA			
2023	5303220	Legal Services		20231120	11/27/2023	4,142.50	USD	PEOPLES NATURAL GAS COMPA			
2023	5303220	Legal Services		20231120	11/27/2023	6,827.50	USD	PEOPLES NATURAL GAS COMPA			
2023	5303030	Contractor Services		20231120	11/20/2023	1,680.00	USD	MARTIN CONTRACTING INC	Contractor Services		23-nich-sl-repl-153 shannon park
2023	5303030	Contractor Services		20231120	11/20/2023	1,680.00	USD	MARTIN CONTRACTING INC	Contractor Services		23-nich-sl-repl-152 shannon park
2023	5303030	Contractor Services		20231120	11/20/2023	4,032.00	USD	MARTIN CONTRACTING INC	Contractor Services		22-nich-replacement of aldyl a in NV-3
2023	5303030	Contractor Services		20231120	11/20/2023	1,008.00	USD	MARTIN CONTRACTING INC	Contractor Services		23-nich-sl-repl-176 shannon park
2023	5303030	Contractor Services		20231120	11/20/2023	1,344.00	USD	MARTIN CONTRACTING INC	Contractor Services		23-nich-sl-repl-172 shannon park
2023	5303030	Contractor Services		20231120	11/20/2023	1,008.00	USD	MARTIN CONTRACTING INC	Contractor Services		23-nich-sl-repl-168 shannon park
2023	5303030	Contractor Services		20231120	11/20/2023	1,344.00	USD	MARTIN CONTRACTING INC	Contractor Services		23-nich-sl-repl-144 shannon park
2023	5303030	Contractor Services		20231120	11/20/2023	1,344.00	USD	MARTIN CONTRACTING INC	Contractor Services		23-nich-sl-repl-148 shannon park
2023	5303030	Contractor Services		20231120	11/20/2023	3,343.75	USD	SGM MURPHY'S EXCAVATING	Contractor Services		22-nich-replacement of aldyl a in NV-3
2023	5303030	Contractor Services		20231120	11/20/2023	1,039.15	USD	CALDWELL STONE CO INC	Contractor Services		22BERA-INS PIPELINE IN LINCOLN CO
2023	5303890	Miscellaneous Outside Services		20231121	11/22/2023	106.50	USD	CHARTER COMMUNICATIONS	OPERATING LLC		
2023	5303310	Consultant Services		20231121	11/22/2023	2,800.00	USD	CAPITAL LINK CONSULTANTS			
2023	5303320	Training Services		55000174	11/22/2023	895.00	USD		*Trip from 10/01/23 To 10/31/23 to WINCHESTER		
2023	5303850	Testing Services		20231124	11/28/2023	100.00	USD	BAPTIST HEALTH MEDICAL GR			
2023	5303850	Testing Services		20231124	11/28/2023	300.00	USD	BAPTIST HEALTH MEDICAL GR			
2023	5303030	Contractor Services			11/27/2023	-2,616.00	USD				22OWNG-REP-SVC-787 SARDIS RD
2023	5303030	Contractor Services			11/27/2023	2,616.00	USD				
2023	5303030	Contractor Services		20231127	11/27/2023	934.50	USD	GIBBONS CONSTRUCTION INC	Contractor Services		REP PRP ALDYL-A NORTH CORBIN
2023	5303030	Contractor Services		20231127	11/27/2023	620.00	USD	MARTIN CONTRACTING INC	Contractor Services		23-nich-sl-replace-102 hillcrest
2023	5303030	Contractor Services		20231127	11/27/2023	620.00	USD	MARTIN CONTRACTING INC	Contractor Services		23-nich-sl-replace-104 hillcrest
2023	5303030	Contractor Services		20231127	11/27/2023	620.00	USD	MARTIN CONTRACTING INC	Contractor Services		23-nich-sl-replace-106 hillcrest
2023	5303030	Contractor Services		20231127	11/27/2023	620.00	USD	MARTIN CONTRACTING INC	Contractor Services		23-nich-sl-replace-108 hillcrest
2023	5303030	Contractor Services		20231127	11/27/2023	620.00	USD	MARTIN CONTRACTING INC	Contractor Services		23-nich-sl-replace-127 hillcrest
2023	5303030	Contractor Services		20231127	11/27/2023	620.00	USD	MARTIN CONTRACTING INC	Contractor Services		23-nich-sl-replace-125 hillcrest
2023	5303030	Contractor Services		20231127	11/27/2023	620.00	USD	MARTIN CONTRACTING INC	Contractor Services		23-nich-sl-replace-123 hillcrest
2023	5303030	Contractor Services		20231127	11/27/2023	620.00	USD	MARTIN CONTRACTING INC	Contractor Services		23-nich-sl-replace-121 hillcrest
2023	5303030	Contractor Services		20231127	11/27/2023	620.00	USD	MARTIN CONTRACTING INC	Contractor Services		23-nich-sl-replace-111 hillcrest
2023	5303030	Contractor Services		20231127	11/27/2023	620.00	USD	MARTIN CONTRACTING INC	Contractor Services		23-nich-sl-replace-109 hillcrest

2023	5303030	Contractor Services	20231127	11/27/2023	620.00	USD	MARTIN CONTRACTING INC		Contractor Services		23-nich-sl-replace-107 hillcrest
2023	5303030	Contractor Services	20231127	11/27/2023	620.00	USD	MARTIN CONTRACTING INC		Contractor Services		23-nich-sl-replace-105 hillcrest
2023	5303030	Contractor Services	20231127	11/27/2023	620.00	USD	MARTIN CONTRACTING INC		Contractor Services		23-nich-sl-replace-103 hillcrest
2023	5303030	Contractor Services	20231127	11/27/2023	714.00	USD	MARTIN CONTRACTING INC		Contractor Services		23WILL-SVC-791SHWY25PR#61554025
2023	5303030	Contractor Services	20231127	11/27/2023	714.00	USD	MARTIN CONTRACTING INC		Contractor Services		23WILL-SVC-110EDGEWOODPR#61554024
2023	5303030	Contractor Services	20231127	11/27/2023	714.00	USD	MARTIN CONTRACTING INC		Contractor Services		23LOND-SVC-310ROYALDRPR#61554022
2023	5303030	Contractor Services	20231127	11/27/2023	714.00	USD	MARTIN CONTRACTING INC		Contractor Services		23CORB-RETSVC-354HWY6PR#61337694
2023	5303030	Contractor Services	20231127	11/27/2023	714.00	USD	MARTIN CONTRACTING INC		Contractor Services		23-nich-sl-new-108 judy ct
2023	5303030	Contractor Services	20231127	11/27/2023	714.00	USD	MARTIN CONTRACTING INC		Contractor Services		23-nich-sl-new-110 judy ct
2023	5303030	Contractor Services	20231127	11/27/2023	357.00	USD	MARTIN CONTRACTING INC		Contractor Services		23-nich-sl-new-116 growers field rd
2023	5303030	Contractor Services	20231127	11/27/2023	1,428.00	USD	MARTIN CONTRACTING INC		Contractor Services		
2023	5303030	Contractor Services	20231127	11/27/2023	1,428.00	USD	MARTIN CONTRACTING INC		Contractor Services		
2023	5303030	Contractor Services	20231127	11/27/2023	930.00	USD	MARTIN CONTRACTING INC		Contractor Services		23-nich-sl-replace-113 hillcrest
2023	5303030	Contractor Services	20231127	11/27/2023	930.00	USD	MARTIN CONTRACTING INC		Contractor Services		23-nich-sl-replace-115 hillcrest
2023	5303030	Contractor Services	20231127	11/27/2023	535.50	USD	MARTIN CONTRACTING INC		Contractor Services		23CORB-SVC-247WGREENDALEPR#61554026
2023	5303030	Contractor Services	20231127	11/27/2023	535.50	USD	MARTIN CONTRACTING INC		Contractor Services		23-nich-sl-new-209 golden burley
2023	5303030	Contractor Services	20231127	11/27/2023	535.50	USD	MARTIN CONTRACTING INC		Contractor Services		23-nich-sl-new-904 shelburne way
2023	5303030	Contractor Services	20231127	11/27/2023	1,240.00	USD	MARTIN CONTRACTING INC		Contractor Services		23-nich-sl-replace-117 hillcrest
2023	5303030	Contractor Services	20231127	11/27/2023	1,240.00	USD	MARTIN CONTRACTING INC		Contractor Services		23-nich-sl-replace-119 hillcrest
2023	5303030	Contractor Services	20231127	11/27/2023	672.00	USD	MARTIN CONTRACTING INC		Contractor Services		23-nich-sl-replace-124 hillcrest
2023	5303030	Contractor Services	20231127	11/27/2023	672.00	USD	MARTIN CONTRACTING INC		Contractor Services		23-nich-sl-replace-122 hillcrest
2023	5303030	Contractor Services	20231127	11/27/2023	672.00	USD	MARTIN CONTRACTING INC		Contractor Services		23-nich-sl-replace-120 hillcrest
2023	5303030	Contractor Services	20231127	11/27/2023	672.00	USD	MARTIN CONTRACTING INC		Contractor Services		23-nich-sl-replace-118 hillcrest
2023	5303030	Contractor Services	20231127	11/27/2023	1,008.00	USD	MARTIN CONTRACTING INC		Contractor Services		23-nich-sl-replace-112 hillcrest
2023	5303030	Contractor Services	20231127	11/27/2023	5,088.00	USD	MARTIN CONTRACTING INC		Contractor Services		22-nich-replacement of aldyl a in NV-3
2023	5303030	Contractor Services	20231127	11/27/2023	1,008.00	USD	MARTIN CONTRACTING INC		Contractor Services		23-nich-sl-replace-103 ash drive
2023	5303030	Contractor Services	20231127	11/27/2023	672.00	USD	MARTIN CONTRACTING INC		Contractor Services		23-nich-sl-replace-105 ash drive
2023	5303030	Contractor Services	20231127	11/27/2023	1,008.00	USD	MARTIN CONTRACTING INC		Contractor Services		23-nich-sl-replace-107 ash drive
2023	5303030	Contractor Services	20231127	11/27/2023	954.00	USD	MARTIN CONTRACTING INC		Contractor Services		23-nich-sl-replace-109 ash drive
2023	5303030	Contractor Services	20231127	11/27/2023	13,728.00	USD	MARTIN CONTRACTING INC		Contractor Services		REP PRP ALDYL-A NORTH CORBIN
2023	5303030	Contractor Services	20231127	11/27/2023	1,344.00	USD	MARTIN CONTRACTING INC		Contractor Services		23-nich-sl-replace 321 williams road
2023	5303030	Contractor Services	20231127	11/27/2023	4,032.00	USD	MARTIN CONTRACTING INC		Contractor Services		22-nich-replacement of aldyl a in NV-3
2023	5303030	Contractor Services	20231127	11/27/2023	1,344.00	USD	MARTIN CONTRACTING INC		Contractor Services		23-nich-sl-replace-114 ash drive
2023	5303030	Contractor Services	20231127	11/27/2023	1,344.00	USD	MARTIN CONTRACTING INC		Contractor Services		23-nich-sl-replace-112 ash drive
2023	5303030	Contractor Services	20231127	11/27/2023	3,213.00	USD	MARTIN CONTRACTING INC		Contractor Services		23-nich-sl-new-105 waller ct
2023	5303030	Contractor Services	20231127	11/27/2023	89,615.16	USD	MARTIN CONTRACTING INC		Contractor Services		22BERA-INS PIPELINE IN LINCOLN CO
2023	5303030	Contractor Services	20231127	11/27/2023	1,008.00	USD	MARTIN CONTRACTING INC		Contractor Services		23-nich-sl-replace-116 hillcrest
2023	5303030	Contractor Services	20231127	11/27/2023	672.00	USD	MARTIN CONTRACTING INC		Contractor Services		23-nich-sl-replace-110 hillcrest
2023	5303030	Contractor Services	20231127	11/27/2023	2,688.00	USD	MARTIN CONTRACTING INC		Contractor Services		22-nich-replacement of aldyl a in NV-3
2023	5303030	Contractor Services	20231127	11/27/2023	672.00	USD	MARTIN CONTRACTING INC		Contractor Services		23-nich-sl-replace-305 lake street
2023	5303030	Contractor Services	20231127	11/27/2023	1,008.00	USD	MARTIN CONTRACTING INC		Contractor Services		23-nich-sl-replace-305 lake st
2023	5303030	Contractor Services	20231127	11/27/2023	1,008.00	USD	MARTIN CONTRACTING INC		Contractor Services		23-nich-sl-replace-305 lake street
2023	5303030	Contractor Services	20231127	11/27/2023	954.00	USD	MARTIN CONTRACTING INC		Contractor Services		23-nich-sl-replace-111 ash drive
2023	5303030	Contractor Services	20231127	11/27/2023	636.00	USD	MARTIN CONTRACTING INC		Contractor Services		23-nich-sl-replace-115 ash drive
2023	5303030	Contractor Services	20231127	11/27/2023	954.00	USD	MARTIN CONTRACTING INC		Contractor Services		23-nich-sl-replace-102 ash drive
2023	5303030	Contractor Services	20231127	11/27/2023	1,590.00	USD	MARTIN CONTRACTING INC		Contractor Services		23-NICH-REP NV-3 ALDYL-A - COUNTY
2023	5303030	Contractor Services	20231127	11/27/2023	2,480.00	USD	MARTIN CONTRACTING INC		Contractor Services		23-nich-sl-replace-101 hillcrestt
2023	5303030	Contractor Services	20231127	11/27/2023	1,344.00	USD	MARTIN CONTRACTING INC		Contractor Services		23-nich-sl-replace-110 ash drive
2023	5303030	Contractor Services	20231127	11/27/2023	1,008.00	USD	MARTIN CONTRACTING INC		Contractor Services		23-nich-sl-replace-108 ash drive
2023	5303030	Contractor Services	20231127	11/27/2023	2,997.00	USD	MARTIN CONTRACTING INC		Contractor Services		23-NICH-REP NV-3 ALDYL-A - COUNTY
2023	5303030	Contractor Services	20231127	11/27/2023	892.50	USD	MARTIN CONTRACTING INC		Contractor Services		23LOND-SVC-4773HWY552PR#61546012
2023	5303030	Contractor Services	20231127	11/27/2023	1,071.00	USD	MARTIN CONTRACTING INC		Contractor Services		23-nich-sl-new-908 shelburne way
2023	5303030	Contractor Services	20231127	11/27/2023	1,982.54	USD	CALDWELL STONE CO INC		Contractor Services		22BERA-INS PIPELINE IN LINCOLN CO
2023	5303890	Miscellaneous Outside Services	20231128	11/28/2023	1,535.00	USD	DIVERSIFIED SOUTHERN MIDS	DIVERSIFIED GAS & OIL COR			Pikeville New Mtr Installation Residenti
2023	5303890	Miscellaneous Outside Services	20231128	11/28/2023	1,535.00	USD	DIVERSIFIED SOUTHERN MIDS	DIVERSIFIED GAS & OIL COR			Pikeville New Mtr Installation Residenti
2023	5303890	Miscellaneous Outside Services	20231128	11/28/2023	1,535.00	USD	DIVERSIFIED SOUTHERN MIDS	DIVERSIFIED GAS & OIL COR			Pikeville New Mtr Installation Residenti
2023	5303315	IT/Telecom Contractor Services	20231128	11/29/2023	22,320.00	USD	IDI CONSULTING LLC				DELTA IT INTEGRATION
2023	5303315	IT/Telecom Contractor Services	20231129	11/30/2023	1,669.50	USD	ELINK DESIGN INC	ATTN: BILLINING			DELTA IT INTEGRATION
2023	5303030	Contractor Services	20231129	11/29/2023	1,516.80	USD	PERFECTION GROUP INC		Contractor Services		
2023	5303890	Miscellaneous Outside Services	20231129	11/29/2023	3,116.00	USD	CORNERSTONE CONTROLS INC				Purchase Regulators - Delta
2023	5303030	Contractor Services	20231129	11/29/2023	357.00	USD	MARTIN CONTRACTING INC		Contractor Services		23STAT SVC 441 CAT CREEK RD
2023	5303030	Contractor Services	20231129	11/29/2023	1,428.00	USD	MARTIN CONTRACTING INC		Contractor Services		
2023	5303030	Contractor Services	20231129	11/29/2023	535.50	USD	MARTIN CONTRACTING INC		Contractor Services		23STAT SVC 439 CAT CREEK RD
2023	5303030	Contractor Services	20231129	11/29/2023	2,016.00	USD	MARTIN CONTRACTING INC		Contractor Services		22-nich-replacement of aldyl a in NV-3
2023	5303030	Contractor Services	20231129	11/29/2023	1,908.00	USD	MARTIN CONTRACTING INC		Contractor Services		22-nich-replacement of aldyl a in NV-3
2023	5303030	Contractor Services	20231129	11/29/2023	2,016.00	USD	MARTIN CONTRACTING INC		Contractor Services		22-nich-replacement of aldyl a in NV-3
2023	5303030	Contractor Services	20231129	11/29/2023	2,016.00	USD	MARTIN CONTRACTING INC		Contractor Services		22-nich-replacement of aldyl a in NV-3
2023	5303030	Contractor Services	20231129	11/29/2023	2,688.00	USD	MARTIN CONTRACTING INC		Contractor Services		REP PRP ALDYL-A NORTH CORBIN
2023	5303030	Contractor Services	20231129	11/29/2023	1,284.00	USD	MARTIN CONTRACTING INC		Contractor Services		23LOND-SVC-215MORGANPR#61555508
2023	5303030	Contractor Services	20231129	11/29/2023	1,272.00	USD	MARTIN CONTRACTING INC		Contractor Services		23-nich-sl-repl- 7 beauford place
2023	5303030	Contractor Services	20231129	11/29/2023	1,272.00	USD	MARTIN CONTRACTING INC		Contractor Services		23-nich-sl-repl-4 beauford place
2023	5303030	Contractor Services	20231129	11/29/2023	2,544.00	USD	MARTIN CONTRACTING INC		Contractor Services		23-nich-sl-replace-126 beechmont
2023	5303030	Contractor Services	20231129	11/29/2023	1,272.00	USD	MARTIN CONTRACTING INC		Contractor Services		23-nich-sl-replace-120 beechmont
2023	5303030	Contractor Services	20231129	11/29/2023	672.00	USD	MARTIN CONTRACTING INC		Contractor Services		23-nich-sl-repl-61 beauford place
2023	5303030	Contractor Services	20231129	11/29/2023	1,008.00	USD	MARTIN CONTRACTING INC		Contractor Services		23-nich-sl-repl-65 beauford place
2023	5303030	Contractor Services	20231129	11/29/2023	1,344.00	USD	MARTIN CONTRACTING INC		Contractor Services		23-nich-sl-replace-305 lake street
2023	5303030	Contractor Services	20231129	11/29/2023	1,344.00	USD	MARTIN CONTRACTING INC		Contractor Services		23-nich-sl-replace-305 lake street
2023	5303030	Contractor Services	20231129	11/29/2023	1,344.00	USD	MARTIN CONTRACTING INC		Contractor Services		23-nich-sl-repl-60beauford place
2023	5303030	Contractor Services	20231129	11/29/2023	1,008.00	USD	MARTIN CONTRACTING INC		Contractor Services		23-nich-sl-repl-71 beauford place
2023	5303030	Contractor Services	20231129	11/29/2023	1,344.00	USD	MARTIN CONTRACTING INC		Contractor Services		23-nich-sl-repl-49 beauford place
2023	5303030	Contractor Services	20231129	11/29/2023	1,344.00	USD	MARTIN CONTRACTING INC		Contractor Services		23-nich-sl-replace-102 beechmont
2023	5303315	IT/Telecom Contractor Services		12/5/2023	1,119.14	USD	PNG COMPANIES LLC		ORD 201600016		HRIS (Workday)-DELTA
2023	5303315	IT/Telecom Contractor Services		12/5/2023	63.63	USD	PNG COMPANIES LLC		ORD 201600051		SW BLACKLINE IMPLEMENT - IN HOUSE-DELTA
2023	5303315	IT/Telecom Contractor Services		12/5/2023	239.38	USD	PNG COMPANIES LLC		ORD 201300052		SW BLACKLINE IMPLEMENT - PURCHASED
2023	5303315	IT/Telecom Contractor Services		12/5/2023	2,849.19	USD	PNG COMPANIES LLC		ORD 201600052		SW BLACKLINE IMPLEMENT - PURCHASED-DELTA

2023	5303315	IT/Telecom Contractor Services			12/5/2023	4,478.20	USD	PNG COMPANIES LLC	ORD 201600096	Security Enhancements 2023 - PNG
2023	5303315	IT/Telecom Contractor Services			12/5/2023	25,925.16	USD	PNG COMPANIES LLC	ORD 201600097	Finance Enhancements 2023 - PNG
2023	5303315	IT/Telecom Contractor Services			12/5/2023	413.29	USD	PNG COMPANIES LLC	ORD 201600098	Customer Service Enhancements 2023 - PNG
2023	5303315	IT/Telecom Contractor Services			12/5/2023	4,059.26	USD	PNG COMPANIES LLC	ORD 201600099	Const. Process Enhancements 2023 - PNG
2023	5303315	IT/Telecom Contractor Services			12/5/2023	3,068.78	USD	PNG COMPANIES LLC	ORD 201600100	Operations Improvements 2023 - PNG
2023	5303315	IT/Telecom Contractor Services			12/5/2023	179.54	USD	PNG COMPANIES LLC	ORD 201600102	SAP Treasury Module - PNG
2023	5303315	IT/Telecom Contractor Services			12/5/2023	910.14	USD	PNG COMPANIES LLC	ORD 201600105	Perceptive Content Upg - PNG
2023	5303315	IT/Telecom Contractor Services			12/5/2023	6,751.32	USD	PNG COMPANIES LLC	ORD 201600106	SAP Infrastructure 2023
2023	5303315	IT/Telecom Contractor Services			12/5/2023	50,361.15	USD	PNG COMPANIES LLC	ORD 201600115	AP Automation
2023	5303315	IT/Telecom Contractor Services	Outside Services		12/1/2023	16,000.00	USD		IDI Consulting - Delta Integration	DELTA IT INTEGRATION
2023	5303030	Contractor Services		231255	12/5/2023	1,272.00	USD		MARTIN CONTRACTING	23-nich-sl-replace-122 beechmont
2023	5303030	Contractor Services		231255	12/5/2023	1,272.00	USD		MARTIN CONTRACTING	23-nich-sl-replace-118 beechmont
2023	5303030	Contractor Services		231255	12/5/2023	1,272.00	USD		MARTIN CONTRACTING	23-nich-sl-replace-110 beechmont
2023	5303030	Contractor Services		231255	12/5/2023	1,272.00	USD		MARTIN CONTRACTING	23-nich-sl-replace-112 beechmont
2023	5303030	Contractor Services		231256	12/5/2023	9,336.00	USD		MARTIN CONTRACTING	22-nich-replacement of aldyl a in NV-3
2023	5303030	Contractor Services		231256	12/5/2023	1,272.00	USD		MARTIN CONTRACTING	23-nich-sl-repl-77 beauford place
2023	5303030	Contractor Services		231257	12/5/2023	5,295.00	USD		MARTIN CONTRACTING	22-nich-replacement of aldyl a in NV-3
2023	5303030	Contractor Services		231257	12/5/2023	1,344.00	USD		MARTIN CONTRACTING	23-nich-sl-replace-100 beechmont
2023	5303030	Contractor Services		231257	12/5/2023	1,344.00	USD		MARTIN CONTRACTING	23-nich-sl-replace-104 beechmont
2023	5303030	Contractor Services		231257	12/5/2023	1,272.00	USD		MARTIN CONTRACTING	23-nich-sl-replace-106 beechmont
2023	5303030	Contractor Services		231257	12/5/2023	1,272.00	USD		MARTIN CONTRACTING	23-nich-sl-replace-108 beechmont
2023	5303030	Contractor Services		231258	12/5/2023	535.50	USD		MARTIN CONTRACTING	23WILL-SVC-107S7THPR#61565001
2023	5303030	Contractor Services		231258	12/5/2023	892.50	USD		MARTIN CONTRACTING	
2023	5303030	Contractor Services		231258	12/5/2023	892.50	USD		MARTIN CONTRACTING	23CORB-SVC-15SANDYROCKPR#61563002
2023	5303030	Contractor Services		231258	12/5/2023	535.50	USD		MARTIN CONTRACTING	23CORB-SVC-519ROYKIDDAVEPR#61563003
2023	5303030	Contractor Services		231258	12/5/2023	714.00	USD		MARTIN CONTRACTING	21CORB-REL-US25WREL(KY#11-186) KY5911000
2023	5303030	Contractor Services		231258	12/5/2023	714.00	USD		MARTIN CONTRACTING	23CORB-SVC-40HARRISRDPR#61556506
2023	5303030	Contractor Services		231258	12/5/2023	1,428.00	USD		MARTIN CONTRACTING	REP PRP ALDYL-A NORTH CORBIN
2023	5303030	Contractor Services		231259	12/5/2023	357.00	USD		MARTIN CONTRACTING	
2023	5303030	Contractor Services		231259	12/5/2023	535.50	USD		MARTIN CONTRACTING	23STAT SVC 441 CAT CREEK RD
2023	5303030	Contractor Services		231259	12/5/2023	535.50	USD		MARTIN CONTRACTING	23STAT SVC 439 CAT CREEK RD
2023	5303030	Contractor Services		231259	12/5/2023	714.00	USD		MARTIN CONTRACTING	23STAT SVC 4646 CAMARGO RD
2023	5303030	Contractor Services		231259	12/5/2023	1,606.50	USD		MARTIN CONTRACTING	23STAT REPSVC 355 COMPTON RD
2023	5303030	Contractor Services		231259	12/5/2023	1,606.50	USD		MARTIN CONTRACTING	23STAT REPSVC 315 COMPTON RD
2023	5303030	Contractor Services		231259	12/5/2023	357.00	USD		MARTIN CONTRACTING	23STAT RETSVC 7895 HWY 460
2023	5303030	Contractor Services		231260	12/5/2023	182,030.22	USD		MARTIN CONTRACTING	22BERA-INS PIPELINE IN LINCOLN CO
2023	5303220	Legal Services	Estimate		12/5/2023	4,800.00	USD		SKO	
2023	5303030	Contractor Services	Estimate		12/5/2023	1,834.95	USD		ENSITE USA	21NICH-INS-TRANSMISSION LINE #2 MAD CO
2023	5303030	Contractor Services	Estimate		12/5/2023	10,672.75	USD		ENSITE USA	21NICH-INS-TRANSMISSION LINE #2 JESS CO
2023	5303030	Contractor Services	Estimate		12/5/2023	658.92	USD		ENSITE USA	23-nich- easement acuisition jessamine
2023	5303030	Contractor Services	Estimate		12/5/2023	25,274.98	USD		ENSITE USA	23-nich- easement acuisition madison
2023	5303030	Contractor Services	Estimate		12/5/2023	853.75	USD		ENSITE USA	22BERA-INS PIPELINE IN LINCOLN CO
2023	5303030	Contractor Services	Estimate		12/5/2023	27,790.90	USD		ENSITE USA	23 BERA EXT 8" STEEL GAS ROCKCASTLE CO
2023	5303030	Contractor Services	Estimate		12/5/2023	1,174.25	USD		ENSITE USA	23 BERA EXT 8" STEEL MAIN BROADHEAD CITY
2023	5303030	Contractor Services	Estimate		12/5/2023	208.00	USD		ENSITE USA	23 BERA TRACK EASEMENT COST ROCKCASTLE
2023	5303030	Contractor Services	Estimate		12/5/2023	3,308.75	USD		ENSITE USA	23 BERA 8" STEEL MIAN IN MT VERNON CITY
2023	5303030	Contractor Services		48050	12/5/2023	9,251.30	USD		ENSITE USA	21NICH-INS-TRANSMISSION LINE #2 JESS CO
2023	5303030	Contractor Services		47992	12/5/2023	3,571.96	USD		ENSITE USA	23 BERA TRACK EASEMENT COST ROCKCASTLE
2023	5303030	Contractor Services		47991	12/5/2023	28,412.35	USD		ENSITE USA	23 BERA EXT 8" STEEL GAS ROCKCASTLE CO
2023	5303030	Contractor Services		47994	12/5/2023	2,945.45	USD		ENSITE USA	23 TRACK EASEMENT COST BROADHEAD
2023	5303030	Contractor Services		47556	12/5/2023	4,569.25	USD		ENSITE USA	22BERA-INS PIPELINE IN LINCOLN CO
2023	5303030	Contractor Services		47560	12/5/2023	11,103.30	USD		ENSITE USA	22BERA-INS PIPELINE IN LINCOLN CO
2023	5303030	Contractor Services		47995	12/5/2023	3,628.00	USD		ENSITE USA	23 TRACK EASEMENT COST ROCKASTLE MT VERN
2023	5303030	Contractor Services		231254	12/5/2023	8,064.00	USD		MARTIN CONTRACTING	22-nich-replacement of aldyl a in NV-3
2023	5303030	Contractor Services		231254	12/5/2023	1,344.00	USD		MARTIN CONTRACTING	23-nich-sl-repl-48 beauford place
2023	5303030	Contractor Services		231254	12/5/2023	1,344.00	USD		MARTIN CONTRACTING	23-nich-sl-repl-53 beauford
2023	5303030	Contractor Services		231255	12/5/2023	5,232.00	USD		MARTIN CONTRACTING	22-nich-replacement of aldyl a in NV-3
2023	5998501	SVC Only-Essential Services - 2200	ESSENTIAL TRUE UP		12/8/2023	-886.62	USD		PNG Services - ESSN Services-True Up November	
2023	5998511	SVC Only-Essential Sundry - 2200	ESSENTIAL TRUE UP		12/8/2023	-277.69	USD		PNG Services - ESSN Sundry-True Up November	
2023	5998501	SVC Only-Essential Services - 2200	ESSENTIAL TRUE UP		12/8/2023	-12,693.85	USD		PNG Services - ESSN Services-True Up November	
2023	5998511	SVC Only-Essential Sundry - 2200	ESSENTIAL TRUE UP		12/8/2023	-3,654.17	USD		PNG Services - ESSN Sundry-True Up November	
2023	5303030	Contractor Services			12/6/2023	-2,036.00	USD			
2023	5303890	Miscellaneous Outside Services			12/6/2023	-4,549.50	USD			
2023	5303030	Contractor Services			12/6/2023	-8,149.50	USD			
2023	5303890	Miscellaneous Outside Services			12/6/2023	-4,089.70	USD			
2023	5303030	Contractor Services			12/6/2023	2,036.00	USD		CTR SR01/169108	
2023	5303890	Miscellaneous Outside Services			12/6/2023	4,089.70	USD		CTR SR01/131318	
2023	5303890	Miscellaneous Outside Services			12/6/2023	4,549.50	USD		CTR SR01/169108	
2023	5303030	Contractor Services			12/6/2023	8,149.50	USD		CTR SR01/169108	
2023	5303890	Miscellaneous Outside Services			12/5/2023	7,675.00	USD		ORD 133800PKYC	PKYC New Meter Installation Residential
2023	5303890	Miscellaneous Outside Services			12/5/2023	-7,675.00	USD			Pikeville New Mtr Installation Residenti
2023	5998501	SVC Only-Essential Services - 2200	CYBERSEC2.ALLOC2.E		12/5/2023	3,768.21	USD		PNG Services - ESSN Services	
2023	5998511	SVC Only-Essential Sundry - 2200	CYBERSEC2.ALLOC2.E		12/5/2023	639.46	USD		PNG Services - ESSN Sundry	
2023	5998501	SVC Only-Essential Services - 2200	CYBERSEC.ALLOC2.E		12/5/2023	2,110.19	USD		PNG Services - ESSN Services	
2023	5998511	SVC Only-Essential Sundry - 2200	CYBERSEC.ALLOC2.E		12/5/2023	-1,587.41	USD		PNG Services - ESSN Sundry	
2023	5998501	SVC Only-Essential Services - 2200	TREASURY.ALLOC1.E		12/5/2023	759.63	USD		PNG Services - ESSN Services	
2023	5998511	SVC Only-Essential Sundry - 2200	TREASURY.ALLOC1.E		12/5/2023	3,876.29	USD		PNG Services - ESSN Sundry	
2023	5303210	Accounting/Auditing Services	PWC 2023 Audit		11/27/2023	5,480.67	USD		PWC Nov 2023 Audit Accrual	
2023	5303210	Accounting/Auditing Services	XWK		12/4/2023	2,020.25	USD		ADP Fees	
2023	5999058	Inter-Company Operating Expenses-1800-Delgasco	CM Allocation		12/8/2023	-12,616.82	USD		ALLOCATION VARIABLE COST OF CM TO SUBS	
2023	5999059	Inter-Company Operating Expenses-1900-ENPRO	CM Allocation		12/8/2023	-1,239.09	USD		ALLOCATION VARIABLE COST OF CM TO SUBS	
2023	5998501	SVC Only-Essential Services - 2200	CUSTRELAT.ALLOC2.E		12/5/2023	812.41	USD		PNG Services - ESSN Services	
2023	5998501	SVC Only-Essential Services - 2200	TELECOMM.ALLOC2.E		12/5/2023	1,348.39	USD		PNG Services - ESSN Services	
2023	5998501	SVC Only-Essential Services - 2200	CALL.ALLOC2.E		12/5/2023	2,513.67	USD		PNG Services - ESSN Services	
2023	5998501	SVC Only-Essential Services - 2200	HELPDESK.ALLOC1.E		12/5/2023	1,261.59	USD		PNG Services - ESSN Services	

2023	5303210	Accounting/Auditing Services	PWC 2023 Audit		11/27/2023	541.52	USD		PWC Nov 2023 Audit Accrual
2023	5303315	IT/Telecom Contractor Services			12/5/2023	16.06	USD	PNG COMPANIES LLC	ORD 201600094
2023	5303991	Miscellaneous Outside Services - 2200	ACCTGSVC.ALLOC1		12/5/2023	151.48	USD		Miscellaneous Outside Services-2200
2023	5303991	Miscellaneous Outside Services - 2200	ACCTSPAY.ALLOC1		12/5/2023	148.37	USD		Miscellaneous Outside Services-2200
2023	5303991	Miscellaneous Outside Services - 2200	CASHMGT.ALLOC1		12/5/2023	0.30	USD		Miscellaneous Outside Services-2200
2023	5303991	Miscellaneous Outside Services - 2200	REGLEGAL.ALLOC2		12/5/2023	9.56	USD		Miscellaneous Outside Services-2200
2023	5303991	Miscellaneous Outside Services - 2200	HUMANRSRCS.ALLOC2		12/5/2023	39.75	USD		Miscellaneous Outside Services-2200
2023	5303991	Miscellaneous Outside Services - 2200	COMREL.ALLOC2		12/5/2023	26.17	USD		Miscellaneous Outside Services-2200
2023	5303991	Miscellaneous Outside Services - 2200	LAND.ALLOC2		12/5/2023	0.25	USD		Miscellaneous Outside Services-2200
2023	5303991	Miscellaneous Outside Services - 2200	PIPEPROGMGMT.ALLOC		12/5/2023	0.05	USD		Miscellaneous Outside Services-2200
2023	5303991	Miscellaneous Outside Services - 2200	EXECUTIVE.ALLOC1		12/5/2023	0.03	USD		Miscellaneous Outside Services-2200
2023	5303991	Miscellaneous Outside Services - 2200	OPSADMIN.ALLOC2		12/5/2023	1.57	USD		Miscellaneous Outside Services-2200
2023	5998501	SVC Only-Essential Services - 2200	ACCTGSVC.ALLOC1.E		12/5/2023	673.67	USD		PNG Services - ESSN Services
2023	5998501	SVC Only-Essential Services - 2200	INTAUDIT.ALLOC1.E		12/5/2023	112.13	USD		PNG Services - ESSN Services
2023	5998501	SVC Only-Essential Services - 2200	TAXSVC.ALLOC1.E		12/5/2023	97.27	USD		PNG Services - ESSN Services
2023	5998501	SVC Only-Essential Services - 2200	TREASURY.ALLOC1.E		12/5/2023	46.38	USD		PNG Services - ESSN Services
2023	5998501	SVC Only-Essential Services - 2200	PLANBUDG.ALLOC1.E		12/5/2023	467.91	USD		PNG Services - ESSN Services
2023	5998501	SVC Only-Essential Services - 2200	REGLEGAL.ALLOC2.E		12/5/2023	58.67	USD		PNG Services - ESSN Services
2023	5998501	SVC Only-Essential Services - 2200	BILL.ALLOC2.E		12/5/2023	39.12	USD		PNG Services - ESSN Services
2023	5998501	SVC Only-Essential Services - 2200	CUSTRELAT.ALLOC2.E		12/5/2023	74.49	USD		PNG Services - ESSN Services
2023	5998501	SVC Only-Essential Services - 2200	HUMANRSRCS.ALLOC2.		12/5/2023	1,317.64	USD		PNG Services - ESSN Services
2023	5998501	SVC Only-Essential Services - 2200	LEGALSVC.ALLOC1.E		12/5/2023	238.78	USD		PNG Services - ESSN Services
2023	5998501	SVC Only-Essential Services - 2200	COMREL.ALLOC2.E		12/5/2023	134.12	USD		PNG Services - ESSN Services
2023	5998501	SVC Only-Essential Services - 2200	TELECOMM.ALLOC2.E		12/5/2023	100.55	USD		PNG Services - ESSN Services
2023	5998501	SVC Only-Essential Services - 2200	CYBERSEC.ALLOC2.E		12/5/2023	157.36	USD		PNG Services - ESSN Services
2023	5998501	SVC Only-Essential Services - 2200	APPLIC.ALLOC2.E		12/5/2023	490.90	USD		PNG Services - ESSN Services
2023	5998501	SVC Only-Essential Services - 2200	SUPCHAIN.ALLOC2.E		12/5/2023	11.17	USD		PNG Services - ESSN Services
2023	5998501	SVC Only-Essential Services - 2200	SAFETY.ALLOC2.E		12/5/2023	253.91	USD		PNG Services - ESSN Services
2023	5998501	SVC Only-Essential Services - 2200	CALL.ALLOC2.E		12/5/2023	198.71	USD		PNG Services - ESSN Services
2023	5998501	SVC Only-Essential Services - 2200	FLEET.ALLOC2.E		12/5/2023	370.57	USD		PNG Services - ESSN Services
2023	5998501	SVC Only-Essential Services - 2200	EXECUTIVE.ALLOC1.E		12/5/2023	778.69	USD		PNG Services - ESSN Services
2023	5998501	SVC Only-Essential Services - 2200	HELPDESK.ALLOC1.E		12/5/2023	91.63	USD		PNG Services - ESSN Services
2023	5998501	SVC Only-Essential Services - 2200	CYBERSEC2.ALLOC2.E		12/5/2023	281.00	USD		PNG Services - ESSN Services
2023	5998511	SVC Only-Essential Sundry - 2200	ACCTGSVC.ALLOC1.E		12/5/2023	73.75	USD		PNG Services - ESSN Sundry
2023	5998511	SVC Only-Essential Sundry - 2200	INTAUDIT.ALLOC1.E		12/5/2023	32.00	USD		PNG Services - ESSN Sundry
2023	5998511	SVC Only-Essential Sundry - 2200	TAXSVC.ALLOC1.E		12/5/2023	56.55	USD		PNG Services - ESSN Sundry
2023	5998511	SVC Only-Essential Sundry - 2200	TREASURY.ALLOC1.E		12/5/2023	236.66	USD		PNG Services - ESSN Sundry
2023	5998511	SVC Only-Essential Sundry - 2200	PLANBUDG.ALLOC1.E		12/5/2023	248.92	USD		PNG Services - ESSN Sundry
2023	5998511	SVC Only-Essential Sundry - 2200	REGLEGAL.ALLOC2.E		12/5/2023	8.41	USD		PNG Services - ESSN Sundry
2023	5998511	SVC Only-Essential Sundry - 2200	CUSTRELAT.ALLOC2.E		12/5/2023	-0.14	USD		PNG Services - ESSN Sundry
2023	5998511	SVC Only-Essential Sundry - 2200	HUMANRSRCS.ALLOC2.		12/5/2023	778.63	USD		PNG Services - ESSN Sundry
2023	5998511	SVC Only-Essential Sundry - 2200	LEGALSVC.ALLOC1.E		12/5/2023	105.63	USD		PNG Services - ESSN Sundry
2023	5998511	SVC Only-Essential Sundry - 2200	COMREL.ALLOC2.E		12/5/2023	106.33	USD		PNG Services - ESSN Sundry
2023	5998511	SVC Only-Essential Sundry - 2200	TELECOMM.ALLOC2.E		12/5/2023	2.40	USD		PNG Services - ESSN Sundry
2023	5998511	SVC Only-Essential Sundry - 2200	CYBERSEC.ALLOC2.E		12/5/2023	-118.38	USD		PNG Services - ESSN Sundry
2023	5998511	SVC Only-Essential Sundry - 2200	APPLIC.ALLOC2.E		12/5/2023	85.70	USD		PNG Services - ESSN Sundry
2023	5998511	SVC Only-Essential Sundry - 2200	SAFETY.ALLOC2.E		12/5/2023	5.73	USD		PNG Services - ESSN Sundry
2023	5998511	SVC Only-Essential Sundry - 2200	CALL.ALLOC2.E		12/5/2023	3.78	USD		PNG Services - ESSN Sundry
2023	5998511	SVC Only-Essential Sundry - 2200	PIPEREPL.ALLOC2.E		12/5/2023	0.01	USD		PNG Services - ESSN Sundry
2023	5998511	SVC Only-Essential Sundry - 2200	FLEET.ALLOC2.E		12/5/2023	0.49	USD		PNG Services - ESSN Sundry
2023	5998511	SVC Only-Essential Sundry - 2200	EXECUTIVE.ALLOC1.E		12/5/2023	10.89	USD		PNG Services - ESSN Sundry
2023	5998511	SVC Only-Essential Sundry - 2200	CYBERSEC2.ALLOC2.E		12/5/2023	47.69	USD		PNG Services - ESSN Sundry
2023	5303991	Miscellaneous Outside Services - 2200	ACCTGSVC.ALLOC1		12/5/2023	1,433.03	USD		Miscellaneous Outside Services-2200
2023	5303991	Miscellaneous Outside Services - 2200	ACCTSPAY.ALLOC1		12/5/2023	2,380.16	USD		Miscellaneous Outside Services-2200
2023	5303991	Miscellaneous Outside Services - 2200	CASHMGT.ALLOC1		12/5/2023	4.95	USD		Miscellaneous Outside Services-2200
2023	5303991	Miscellaneous Outside Services - 2200	REGLEGAL.ALLOC2		12/5/2023	189.73	USD		Miscellaneous Outside Services-2200
2023	5303991	Miscellaneous Outside Services - 2200	HUMANRSRCS.ALLOC2		12/5/2023	547.31	USD		Miscellaneous Outside Services-2200
2023	5303991	Miscellaneous Outside Services - 2200	COMREL.ALLOC2		12/5/2023	331.08	USD		Miscellaneous Outside Services-2200
2023	5303991	Miscellaneous Outside Services - 2200	EXECUTIVE.ALLOC1		12/5/2023	0.47	USD		Miscellaneous Outside Services-2200
2023	5998511	SVC Only-Essential Sundry - 2200	CUSTRELAT.ALLOC2.E		12/5/2023	-1.58	USD		PNG Services - ESSN Sundry
2023	5998511	SVC Only-Essential Sundry - 2200	FLEET.ALLOC2.E		12/5/2023	9.31	USD		PNG Services - ESSN Sundry
2023	5303890	Miscellaneous Outside Services	PNC Bank Fees		12/4/2023	57.87	USD		11/30/23 PNC Bank Fees
2023	5303030	Contractor Services			12/5/2023	18.18	USD	PEOPLES NATURAL GAS COMPA	CTR SR01/135103
2023	5303890	Miscellaneous Outside Services	ACT		11/27/2023	21.37	USD		Amortize Platts 2023-2024 November 2023
2023	5998511	SVC Only-Essential Sundry - 2200	TELECOMM.ALLOC2.E		12/5/2023	32.23	USD		PNG Services - ESSN Sundry
2023	5303890	Miscellaneous Outside Services		20231130	11/30/2023	186.96	USD	CORNERSTONE CONTROLS INC	TAX PAID ON INVOICE
2023	5998511	SVC Only-Essential Sundry - 2200	CALL.ALLOC2.E		12/5/2023	47.83	USD		PNG Services - ESSN Sundry
2023	5998501	SVC Only-Essential Services - 2200	BILL.ALLOC2.E		12/5/2023	494.80	USD		PNG Services - ESSN Services
2023	5303315	IT/Telecom Contractor Services			12/5/2023	2,877.52	USD	PEOPLES NATURAL GAS COMPA	CTR SR01/135104
2023	5303315	IT/Telecom Contractor Services			12/5/2023	1,949.30	USD	PEOPLES NATURAL GAS COMPA	CTR SR01/165104
2023	5303315	IT/Telecom Contractor Services			12/1/2023	-169.72	USD		CTR SR01/135104
2023	5303315	IT/Telecom Contractor Services			12/1/2023	-114.97	USD		CTR SR01/165104
2023	5303890	Miscellaneous Outside Services	ACT		11/27/2023	828.18	USD		Amortize Platts 2023-2024 November 2023
2023	5998501	SVC Only-Essential Services - 2200	PLANBUDG.ALLOC1.E		12/5/2023	7,664.00	USD		PNG Services - ESSN Services
2023	5998511	SVC Only-Essential Sundry - 2200	PLANBUDG.ALLOC1.E		12/5/2023	4,077.13	USD		PNG Services - ESSN Sundry
2023	5998501	SVC Only-Essential Services - 2200	ACCTGSVC.ALLOC1.E		12/5/2023	6,373.12	USD		PNG Services - ESSN Services
2023	5998511	SVC Only-Essential Sundry - 2200	ACCTGSVC.ALLOC1.E		12/5/2023	697.73	USD		PNG Services - ESSN Sundry
2023	5998501	SVC Only-Essential Services - 2200	HUMANRSRCS.ALLOC2.		12/5/2023	18,141.69	USD		PNG Services - ESSN Services
2023	5998511	SVC Only-Essential Sundry - 2200	HUMANRSRCS.ALLOC2.		12/5/2023	10,720.40	USD		PNG Services - ESSN Sundry
2023	5303890	Miscellaneous Outside Services	PNC Bank Fees		12/4/2023	6,248.53	USD		11/30/23 PNC Bank Fees-Lockbox
2023	5303890	Miscellaneous Outside Services	PNC Bank Fees		12/4/2023	243.06	USD		11/30/23 PNC Bank Fees
2023	5303890	Miscellaneous Outside Services	PNC Bank Fees		12/4/2023	3,976.33	USD		11/30/23 PNC Bank Fees-Lockbox
2023	5998501	SVC Only-Essential Services - 2200	LEGALSVC.ALLOC1.E		12/5/2023	3,911.07	USD		PNG Services - ESSN Services
2023	5998511	SVC Only-Essential Sundry - 2200	LEGALSVC.ALLOC1.E		12/5/2023	1,730.18	USD		PNG Services - ESSN Sundry
2023	5998501	SVC Only-Essential Services - 2200	EXECUTIVE.ALLOC1.E		12/5/2023	12,754.43	USD		PNG Services - ESSN Services

Redwood Migration to RunMyJobs - PNG

2023	5998511	SVC Only-Essential Sundry - 2200	EXECUTIVE.ALLOC1.E		12/5/2023	178.34	USD			PNG Services - ESSN Sundry	
2023	5998501	SVC Only-Essential Services - 2200	COMREL.ALLOC2.E		12/5/2023	1,696.64	USD			PNG Services - ESSN Services	
2023	5998511	SVC Only-Essential Sundry - 2200	COMREL.ALLOC2.E		12/5/2023	1,345.12	USD			PNG Services - ESSN Sundry	
2023	5998501	SVC Only-Essential Services - 2200	TAXSVC.ALLOC1.E		12/5/2023	1,993.92	USD			PNG Services - ESSN Services	
2023	5998511	SVC Only-Essential Sundry - 2200	TAXSVC.ALLOC1.E		12/5/2023	1,159.34	USD			PNG Services - ESSN Sundry	
2023	5998501	SVC Only-Essential Services - 2200	APPLIC.ALLOC2.E		12/5/2023	6,582.90	USD			PNG Services - ESSN Services	
2023	5998511	SVC Only-Essential Sundry - 2200	APPLIC.ALLOC2.E		12/5/2023	1,149.26	USD			PNG Services - ESSN Sundry	
2023	5998501	SVC Only-Essential Services - 2200	INTAUDIT.ALLOC1.E		12/5/2023	1,836.68	USD			PNG Services - ESSN Services	
2023	5998511	SVC Only-Essential Sundry - 2200	INTAUDIT.ALLOC1.E		12/5/2023	524.07	USD			PNG Services - ESSN Sundry	
2023	5998501	SVC Only-Essential Services - 2200	SAFETY.ALLOC2.E		12/5/2023	4,223.20	USD			PNG Services - ESSN Services	
2023	5998511	SVC Only-Essential Sundry - 2200	SAFETY.ALLOC2.E		12/5/2023	95.33	USD			PNG Services - ESSN Sundry	
2023	5998501	SVC Only-Essential Services - 2200	REGLEGAL.ALLOC2.E		12/5/2023	1,165.06	USD			PNG Services - ESSN Services	
2023	5998511	SVC Only-Essential Sundry - 2200	REGLEGAL.ALLOC2.E		12/5/2023	167.07	USD			PNG Services - ESSN Sundry	
2023	5998501	SVC Only-Essential Services - 2200	FLEET.ALLOC2.E		12/5/2023	7,072.01	USD			PNG Services - ESSN Services	
2023	5303030	Contractor Services		20231130	11/30/2023	67,377.38	USD	MARTIN CONTRACTING INC		Contractor Services	22BERA-INS PIPELINE IN LINCOLN CO
2023	5303030	Contractor Services		20231130	11/30/2023	240.00	USD	ENSITE USA INC	DEPT 108	Contractor Services	22BERA-INS PIPELINE IN LINCOLN CO
2023	5303030	Contractor Services		20231130	11/30/2023	3,954.50	USD	ENSITE USA INC	DEPT 108	Contractor Services	23BARB-REP-MAINLINE IN CITY OF BARBOURVI
2023	5303030	Contractor Services		20231130	11/30/2023	159.50	USD	ENSITE USA INC	DEPT 108	Contractor Services	22BERA-INS PIPELINE IN LINCOLN CO
2023	5303030	Contractor Services		20231130	11/30/2023	1,445.00	USD	ENSITE USA INC	DEPT 108	Contractor Services	21NICH-INS-TRANSMISSION LINE #2 MAD CO
2023	5303030	Contractor Services		20231130	11/30/2023	768.24	USD	ENSITE USA INC	DEPT 108	Contractor Services	23 BERA TRACK EASEMENT COST LINCOLN CO.
2023	5303030	Contractor Services		20231130	11/30/2023	23,088.12	USD	ENSITE USA INC	DEPT 108	Contractor Services	23-nich- easement acuisition jessamine
2023	5303030	Contractor Services		20231130	11/30/2023	3,333.70	USD	SOUTHLAND PRINTING INC		Contractor Services	
2023	5303030	Contractor Services		20231130	11/30/2023	3,333.70	USD	SOUTHLAND PRINTING INC		Contractor Services	
2023	5303030	Contractor Services		20231130	11/30/2023	439.90	USD	SHANE SYSTEMS INC		Contractor Services	
2023	5303030	Contractor Services		20231130	11/30/2023	3,730.33	USD	ACCESS LAND SERVICES LLC		Contractor Services	23 BERA TRACK EASEMENT COST ROCKCASTLE
2023	5303220	Legal Services	Estimate		12/19/2023	-4,800.00	USD			SKO	
2023	5303030	Contractor Services	Estimate		12/19/2023	-1,834.95	USD			ENSITE USA	21NICH-INS-TRANSMISSION LINE #2 MAD CO
2023	5303030	Contractor Services	Estimate		12/19/2023	-10,672.75	USD			ENSITE USA	21NICH-INS-TRANSMISSION LINE #2 JESS CO
2023	5303030	Contractor Services	Estimate		12/19/2023	-658.92	USD			ENSITE USA	23-nich- easement acuisition jessamine
2023	5303030	Contractor Services	Estimate		12/19/2023	-25,274.98	USD			ENSITE USA	23-nich- easement acuisition madison
2023	5303030	Contractor Services	Estimate		12/19/2023	-853.75	USD			ENSITE USA	22BERA-INS PIPELINE IN LINCOLN CO
2023	5303030	Contractor Services	Estimate		12/19/2023	-27,790.90	USD			ENSITE USA	23 BERA EXT 8" STEEL GAS ROCKCASTLE CO
2023	5303030	Contractor Services	Estimate		12/19/2023	-1,174.25	USD			ENSITE USA	23 BERA EXT 8" STEEL MAIN BROADHEAD CITY
2023	5303030	Contractor Services	Estimate		12/19/2023	-208.00	USD			ENSITE USA	23 BERA TRACK EASEMENT COST ROCKCASTLE
2023	5303030	Contractor Services	Estimate		12/19/2023	-3,308.75	USD			ENSITE USA	23 BERA 8" STEEL MIAN IN MT VERNON CITY
2023	5303030	Contractor Services		48050	12/19/2023	-9,251.30	USD			ENSITE USA	21NICH-INS-TRANSMISSION LINE #2 JESS CO
2023	5303030	Contractor Services		47992	12/19/2023	-3,571.96	USD			ENSITE USA	23 BERA TRACK EASEMENT COST ROCKCASTLE
2023	5303030	Contractor Services		47991	12/19/2023	-28,412.35	USD			ENSITE USA	23 BERA EXT 8" STEEL GAS ROCKCASTLE CO
2023	5303030	Contractor Services		47994	12/19/2023	-2,945.45	USD			ENSITE USA	23 TRACK EASEMENT COST BROADHEAD
2023	5303030	Contractor Services		47556	12/19/2023	-4,569.25	USD			ENSITE USA	22BERA-INS PIPELINE IN LINCOLN CO
2023	5303030	Contractor Services		47560	12/19/2023	-11,103.30	USD			ENSITE USA	22BERA-INS PIPELINE IN LINCOLN CO
2023	5303030	Contractor Services		47995	12/19/2023	-3,628.00	USD			ENSITE USA	23 TRACK EASEMENT COST ROCKASTLE MT VERN
2023	5303030	Contractor Services		231254	12/19/2023	-8,064.00	USD			MARTIN CONTRACTING	22-nich-replacement of aldyl a in NV-3
2023	5303030	Contractor Services		231254	12/19/2023	-1,344.00	USD			MARTIN CONTRACTING	23-nich-sl-repl-48 beauford place
2023	5303030	Contractor Services		231254	12/19/2023	-1,344.00	USD			MARTIN CONTRACTING	23-nich-sl-repl-53 beauford
2023	5303030	Contractor Services		231255	12/19/2023	-5,232.00	USD			MARTIN CONTRACTING	22-nich-replacement of aldyl a in NV-3
2023	5303030	Contractor Services		231255	12/19/2023	-1,272.00	USD			MARTIN CONTRACTING	23-nich-sl-replace-122 beechmont
2023	5303030	Contractor Services		231255	12/19/2023	-1,272.00	USD			MARTIN CONTRACTING	23-nich-sl-replace-118 beechmont
2023	5303030	Contractor Services		231255	12/19/2023	-1,272.00	USD			MARTIN CONTRACTING	23-nich-sl-replace-110 beechmont
2023	5303030	Contractor Services		231255	12/19/2023	-1,272.00	USD			MARTIN CONTRACTING	23-nich-sl-replace-112 beechmont
2023	5303030	Contractor Services		231256	12/19/2023	-9,336.00	USD			MARTIN CONTRACTING	22-nich-replacement of aldyl a in NV-3
2023	5303030	Contractor Services		231256	12/19/2023	-1,272.00	USD			MARTIN CONTRACTING	23-nich-sl-repl-77 beauford place
2023	5303030	Contractor Services		231257	12/19/2023	-5,295.00	USD			MARTIN CONTRACTING	22-nich-replacement of aldyl a in NV-3
2023	5303030	Contractor Services		231257	12/19/2023	-1,344.00	USD			MARTIN CONTRACTING	23-nich-sl-replace-100 beechmont
2023	5303030	Contractor Services		231257	12/19/2023	-1,344.00	USD			MARTIN CONTRACTING	23-nich-sl-replace-104 beechmont
2023	5303030	Contractor Services		231257	12/19/2023	-1,272.00	USD			MARTIN CONTRACTING	23-nich-sl-replace-106 beechmont
2023	5303030	Contractor Services		231257	12/19/2023	-1,272.00	USD			MARTIN CONTRACTING	23-nich-sl-replace-108 beechmont
2023	5303030	Contractor Services		231258	12/19/2023	-535.50	USD			MARTIN CONTRACTING	23WILL-SVC-107S7THPR#61565001
2023	5303030	Contractor Services		231258	12/19/2023	-892.50	USD			MARTIN CONTRACTING	
2023	5303030	Contractor Services		231258	12/19/2023	-892.50	USD			MARTIN CONTRACTING	23CORB-SVC-15SANDYROCKPR#61563002
2023	5303030	Contractor Services		231258	12/19/2023	-535.50	USD			MARTIN CONTRACTING	23CORB-SVC-519ROYKIDDAVEPR#61563003
2023	5303030	Contractor Services		231258	12/19/2023	-714.00	USD			MARTIN CONTRACTING	21CORB-REL-US25WREL(KY#11-186) KY5911000
2023	5303030	Contractor Services		231258	12/19/2023	-714.00	USD			MARTIN CONTRACTING	23CORB-SVC-40HARRISRDPR#61556506
2023	5303030	Contractor Services		231258	12/19/2023	-1,428.00	USD			MARTIN CONTRACTING	REP PRP ALDYL-A NORTH CORBIN
2023	5303030	Contractor Services		231259	12/19/2023	-357.00	USD			MARTIN CONTRACTING	
2023	5303030	Contractor Services		231259	12/19/2023	-535.50	USD			MARTIN CONTRACTING	23STAT SVC 441 CAT CREEK RD
2023	5303030	Contractor Services		231259	12/19/2023	-535.50	USD			MARTIN CONTRACTING	23STAT SVC 439 CAT CREEK RD
2023	5303030	Contractor Services		231259	12/19/2023	-714.00	USD			MARTIN CONTRACTING	23STAT SVC 4646 CAMARGO RD
2023	5303030	Contractor Services		231259	12/19/2023	-1,606.50	USD			MARTIN CONTRACTING	23STAT REPSVC 355 COMPTON RD
2023	5303030	Contractor Services		231259	12/19/2023	-1,606.50	USD			MARTIN CONTRACTING	23STAT REPSVC 315 COMPTON RD
2023	5303030	Contractor Services		231259	12/19/2023	-357.00	USD			MARTIN CONTRACTING	23STAT RETSVC 7895 HWY 460
2023	5303030	Contractor Services		231260	12/19/2023	-182,030.22	USD			MARTIN CONTRACTING	22BERA-INS PIPELINE IN LINCOLN CO
2023	5303315	IT/Telecom Contractor Services	Outside Services		12/19/2023	-16,000.00	USD			IDI Consulting - Delta Integration	DELTA IT INTEGRATION
2023	5303030	Contractor Services		20231201	12/7/2023	650.00	USD	ONE TIME			
2023	5303030	Contractor Services		20231201	12/6/2023	1,800.00	USD	ONE TIME			22-nich-replacement of aldyl a in NV-3
2023	5303890	Miscellaneous Outside Services		20231201	12/1/2023	836.52	USD	KING BEE DELIVERY LLC			
2023	5303325	Professional/Temporary Labor		20231201	12/5/2023	2,160.00	USD	FARELL FINCH LLC			
2023	5303030	Contractor Services		20231201	12/1/2023	2,331.48	USD	ENERFLEX ENERGY SYSTEMS I			
2023	5303030	Contractor Services		20231201	12/1/2023	541.76	USD	ENERFLEX ENERGY SYSTEMS I			
2023	5303030	Contractor Services		20231201	12/1/2023	3,085.76	USD	ENERFLEX ENERGY SYSTEMS I			
2023	5303030	Contractor Services		20231201	12/1/2023	624.04	USD	ENERFLEX ENERGY SYSTEMS I			
2023	5303030	Contractor Services		20231201	12/1/2023	699.48	USD	ENERFLEX ENERGY SYSTEMS I			
2023	5303030	Contractor Services		20231201	12/1/2023	3,628.00	USD	ENSITE USA INC	DEPT 108	Contractor Services	23 TRACK EASEMENT COST ROCKASTLE MT VERN
2023	5303030	Contractor Services		20231201	12/1/2023	3,571.96	USD	ENSITE USA INC	DEPT 108	Contractor Services	23 BERA TRACK EASEMENT COST ROCKCASTLE
2023	5303030	Contractor Services		20231201	12/1/2023	4,569.25	USD	ENSITE USA INC	DEPT 108	Contractor Services	22BERA-INS PIPELINE IN LINCOLN CO

2023	5303030	Contractor Services		20231201	12/1/2023	2,945.45	USD	ENSITE USA INC	DEPT 108	Contractor Services	23 TRACK EASEMENT COST BROADHEAD
2023	5303030	Contractor Services		20231201	12/1/2023	28,412.35	USD	ENSITE USA INC	DEPT 108	Contractor Services	23 BERA EXT 8" STEEL GAS ROCKCASTLE CO
2023	5303030	Contractor Services		20231201	12/1/2023	995.24	USD	ENSITE USA INC	DEPT 108	Contractor Services	23-nich- easement acuisition madison
2023	5303030	Contractor Services		20231201	12/1/2023	9,251.30	USD	ENSITE USA INC	DEPT 108	Contractor Services	21NICH-INS-TRANSMISSION LINE #2 JESS CO
2023	5303030	Contractor Services		20231201	12/1/2023	530.00	USD	ANDERSON COMMERCIAL CLEAN		Contractor Services	
2023	5303030	Contractor Services		20231201	12/1/2023	986.47	USD	CALDWELL STONE CO INC		Contractor Services	22BERA-INS PIPELINE IN LINCOLN CO
2023	5303030	Contractor Services		20231204	12/4/2023	11,103.30	USD	ENSITE USA INC	DEPT 108	Contractor Services	22BERA-INS PIPELINE IN LINCOLN CO
2023	5303030	Contractor Services		20231205	12/5/2023	445.05	USD	ENERFLEX ENERGY SYSTEMS I		TAX PAID ON INVOICE	
2023	5303030	Contractor Services		20231205	12/5/2023	134.86	USD	ENERFLEX ENERGY SYSTEMS I		FREIGHT PAID ON INVOICE	
2023	5303030	Contractor Services		20231205	12/6/2023	-100.00	USD				22-nich-replacement of aldyl a in NV-3
2023	5303890	Miscellaneous Outside Services		20231205	12/7/2023	1,530.00	USD	COLUMBIA GULF TRANSMISSIO	CPG OPCO LP DBA		
2023	5303220	Legal Services	GENERAL-REGULATORY		12/6/2023	3,369.60	USD	STOLL KEENON & OGDEN PLL			
2023	5303220	Legal Services	REGULATORY-PRP		12/6/2023	1,148.40	USD	STOLL KEENON & OGDEN PLL			
2023	5303890	Miscellaneous Outside Services		20231205	12/5/2023	85.05	USD	PITTSBURGH MAILING SYSTEM	DBA PITTSBURGH MAILING	Misc Outside Services	
2023	5303890	Miscellaneous Outside Services		20231205	12/5/2023	129.74	USD	PITTSBURGH MAILING SYSTEM	DBA PITTSBURGH MAILING	Misc Outside Services	
2023	5303820	Collection Agency Services		20231205	12/5/2023	40.74	USD	TRANSWORLD SYSTEMS INC		Collection Agencies	
2023	5303890	Miscellaneous Outside Services		20231206	12/7/2023	1,001.48	USD	IRON MOUNTAIN INC			
2023	5303030	Contractor Services		20231206	12/6/2023	190.80	USD	UNITED RENTALS (NORTH AME		Contractor Services	
2023	5303030	Contractor Services		20231206	12/6/2023	190.80	USD	UNITED RENTALS (NORTH AME		Contractor Services	
2023	5303030	Contractor Services		20231206	12/6/2023	714.00	USD	MARTIN CONTRACTING INC		Contractor Services	21CORB-REL-US25WREL(KY#11-186) KY5911000
2023	5303030	Contractor Services		20231206	12/6/2023	714.00	USD	MARTIN CONTRACTING INC		Contractor Services	23CORB-SVC-40HARRISRDPR#61556506
2023	5303030	Contractor Services		20231206	12/6/2023	714.00	USD	MARTIN CONTRACTING INC		Contractor Services	23STAT SVC 4646 CAMARGO RD
2023	5303030	Contractor Services		20231206	12/6/2023	357.00	USD	MARTIN CONTRACTING INC		Contractor Services	
2023	5303030	Contractor Services		20231206	12/6/2023	357.00	USD	MARTIN CONTRACTING INC		Contractor Services	23STAT RETSVC 7895 HWY 460
2023	5303030	Contractor Services		20231206	12/6/2023	1,428.00	USD	MARTIN CONTRACTING INC		Contractor Services	REP PRP ALDYL-A NORTH CORBIN
2023	5303030	Contractor Services		20231206	12/6/2023	535.50	USD	MARTIN CONTRACTING INC		Contractor Services	23WILL-SVC-107S7THPR#61565001
2023	5303030	Contractor Services		20231206	12/6/2023	535.50	USD	MARTIN CONTRACTING INC		Contractor Services	23CORB-SVC-519ROYKIDDAVEPR#61563003
2023	5303030	Contractor Services		20231206	12/6/2023	535.50	USD	MARTIN CONTRACTING INC		Contractor Services	23STAT SVC 441 CAT CREEK RD
2023	5303030	Contractor Services		20231206	12/6/2023	535.50	USD	MARTIN CONTRACTING INC		Contractor Services	23STAT SVC 439 CAT CREEK RD
2023	5303030	Contractor Services		20231206	12/6/2023	8,064.00	USD	MARTIN CONTRACTING INC		Contractor Services	22-nich-replacement of aldyl a in NV-3
2023	5303030	Contractor Services		20231206	12/6/2023	5,232.00	USD	MARTIN CONTRACTING INC		Contractor Services	22-nich-replacement of aldyl a in NV-3
2023	5303030	Contractor Services		20231206	12/6/2023	9,336.00	USD	MARTIN CONTRACTING INC		Contractor Services	22-nich-replacement of aldyl a in NV-3
2023	5303030	Contractor Services		20231206	12/6/2023	5,395.00	USD	MARTIN CONTRACTING INC		Contractor Services	22-nich-replacement of aldyl a in NV-3
2023	5303030	Contractor Services		20231206	12/6/2023	1,344.00	USD	MARTIN CONTRACTING INC		Contractor Services	23-nich-sl-repl-48 beauford place
2023	5303030	Contractor Services		20231206	12/6/2023	1,272.00	USD	MARTIN CONTRACTING INC		Contractor Services	23-nich-sl-replace-122 beechmont
2023	5303030	Contractor Services		20231206	12/6/2023	1,272.00	USD	MARTIN CONTRACTING INC		Contractor Services	23-nich-sl-repl-77 beauford place
2023	5303030	Contractor Services		20231206	12/6/2023	1,344.00	USD	MARTIN CONTRACTING INC		Contractor Services	23-nich-sl-replace-100 beechmont
2023	5303030	Contractor Services		20231206	12/6/2023	892.50	USD	MARTIN CONTRACTING INC		Contractor Services	
2023	5303030	Contractor Services		20231206	12/6/2023	892.50	USD	MARTIN CONTRACTING INC		Contractor Services	23CORB-SVC-15SANDYROCKPR#61563002
2023	5303030	Contractor Services		20231206	12/6/2023	182,030.22	USD	MARTIN CONTRACTING INC		Contractor Services	22BERA-INS PIPELINE IN LINCOLN CO
2023	5303030	Contractor Services		20231206	12/6/2023	1,344.00	USD	MARTIN CONTRACTING INC		Contractor Services	23-nich-sl-repl-53 beauford
2023	5303030	Contractor Services		20231206	12/6/2023	1,272.00	USD	MARTIN CONTRACTING INC		Contractor Services	23-nich-sl-replace-118 beechmont
2023	5303030	Contractor Services		20231206	12/6/2023	1,272.00	USD	MARTIN CONTRACTING INC		Contractor Services	23-nich-sl-replace-110 beechmont
2023	5303030	Contractor Services		20231206	12/6/2023	1,272.00	USD	MARTIN CONTRACTING INC		Contractor Services	23-nich-sl-replace-112 beechmont
2023	5303030	Contractor Services		20231206	12/6/2023	1,344.00	USD	MARTIN CONTRACTING INC		Contractor Services	23-nich-sl-replace-104 beechmont
2023	5303030	Contractor Services		20231206	12/6/2023	1,272.00	USD	MARTIN CONTRACTING INC		Contractor Services	23-nich-sl-replace-106 beechmont
2023	5303030	Contractor Services		20231206	12/6/2023	1,272.00	USD	MARTIN CONTRACTING INC		Contractor Services	23-nich-sl-replace-108 beechmont
2023	5303030	Contractor Services		20231206	12/6/2023	1,606.50	USD	MARTIN CONTRACTING INC		Contractor Services	23STAT REPSVC 355 COMPTON RD
2023	5303030	Contractor Services		20231206	12/6/2023	1,606.50	USD	MARTIN CONTRACTING INC		Contractor Services	23STAT REPSVC 315 COMPTON RD
2023	5303030	Contractor Services		20231206	12/6/2023	2,033.81	USD	CALDWELL STONE CO INC		Contractor Services	22BERA-INS PIPELINE IN LINCOLN CO
2023	5303890	Miscellaneous Outside Services		20231207	12/8/2023	1,045.65	USD	KING BEE DELIVERY LLC			
2023	5303030	Contractor Services		20231207	12/7/2023	12,813.66	USD	IRTH SOLUTIONS LLC		Contractor Services	
2023	5303030	Contractor Services		20231207	12/7/2023	10,232.25	USD	GIBBONS CONSTRUCTION INC		Contractor Services	20MANC-REP-ALDYL-A MAIN BURNING SPRINGS
2023	5303030	Contractor Services		20231207	12/7/2023	487.30	USD	CALDWELL STONE CO INC		Contractor Services	22BERA-INS PIPELINE IN LINCOLN CO
2023	5303220	Legal Services		20231208	12/13/2023	2,238.19	USD	MCCARTER & ENGLISH LLP	FOUR GATEWAY CENTER		
2023	5303030	Contractor Services		20231208	12/8/2023	1,008.18	USD	CALDWELL STONE CO INC		Contractor Services	22BERA-INS PIPELINE IN LINCOLN CO
2023	5303030	Contractor Services			12/11/2023	-714.00	USD				22OWNG-REP-SVC-124 BRIERLY RIDGE-CANCEL
2023	5303030	Contractor Services			12/11/2023	-2,688.00	USD				23STAT SVC 92 MEADOW BROOKE
2023	5303030	Contractor Services			12/11/2023	-714.00	USD				22OWNG-REP-SVC-124 BRIERLY RIDGE-CANCEL
2023	5303030	Contractor Services			12/11/2023	-2,688.00	USD				23STAT SVC 92 MEADOW BROOKE
2023	5303030	Contractor Services			12/11/2023	4,662.00	USD				23STAT SVC 92 MEADOW BROOKE
2023	5303030	Contractor Services			12/11/2023	-1,260.00	USD				22OWNG-REP-SVC-124 BRIERLY RIDGE-CANCEL
2023	5303030	Contractor Services			12/11/2023	3,402.00	USD				
2023	5303030	Contractor Services			12/11/2023	3,402.00	USD				
2023	5303030	Contractor Services			12/11/2023	-4,662.00	USD				
2023	5303030	Contractor Services			12/11/2023	1,260.00	USD				
2023	5303325	Professional/Temporary Labor		20231211	12/13/2023	1,457.50	USD	IDI CONSULTING LLC			
2023	5303325	Professional/Temporary Labor		20231211	12/13/2023	3,645.00	USD	IDI CONSULTING LLC			
2023	5303325	Professional/Temporary Labor		20231211	12/13/2023	4,800.00	USD	IDI CONSULTING LLC			
2023	5303030	Contractor Services		20231211	12/11/2023	441.00	USD	GIBBONS CONSTRUCTION INC		Contractor Services	
2023	5303030	Contractor Services		20231212	12/12/2023	357.00	USD	MARTIN CONTRACTING INC		Contractor Services	23STAT RETSVC 20 NOLAN CT
2023	5303030	Contractor Services		20231212	12/12/2023	1,428.00	USD	MARTIN CONTRACTING INC		Contractor Services	23OWNG-INS-SVC-240 MAIN ST
2023	5303030	Contractor Services		20231212	12/12/2023	535.50	USD	MARTIN CONTRACTING INC		Contractor Services	
2023	5303030	Contractor Services		20231212	12/12/2023	535.50	USD	MARTIN CONTRACTING INC		Contractor Services	23WILL-SVC-71NEWSTPR#61564004
2023	5303030	Contractor Services		20231212	12/12/2023	892.50	USD	MARTIN CONTRACTING INC		Contractor Services	23CORB-SVC-116ACORNDRPR#61565000
2023	5303030	Contractor Services		20231212	12/12/2023	892.50	USD	MARTIN CONTRACTING INC		Contractor Services	23LOND-RPSVC-107CARDHILLPR#61307778
2023	5303030	Contractor Services		20231212	12/12/2023	2,856.00	USD	MARTIN CONTRACTING INC		Contractor Services	23CORB-SVC-1442BARTMILRDPR#61565504
2023	5303030	Contractor Services		20231212	12/12/2023	892.50	USD	MARTIN CONTRACTING INC		Contractor Services	23LOND-SVC-1301SASERSCHRDPR#61565009
2023	5303030	Contractor Services		20231212	12/12/2023	1,071.00	USD	MARTIN CONTRACTING INC		Contractor Services	23STAT SVC 1325 BLACK CREEK RD
2023	5303030	Contractor Services		20231212	12/12/2023	892.50	USD	MARTIN CONTRACTING INC		Contractor Services	23OWNG-INS-SVC-209 CIRCLE DR
2023	5303030	Contractor Services		20231212	12/12/2023	1,963.50	USD	MARTIN CONTRACTING INC		Contractor Services	23OWNG-INS-SVC-35 RAIL ROAD ST
2023	5303030	Contractor Services		20231212	12/12/2023	1,491.53	USD	CALDWELL STONE CO INC		Contractor Services	22BERA-INS PIPELINE IN LINCOLN CO
2023	5303030	Contractor Services		20231212	12/12/2023	12,750.00	USD	PALMER ENGINEERING COMPAN		Contractor Services	
2023	5303325	Professional/Temporary Labor		20231213	12/13/2023	-1,649.20	USD	PEOPLE 2.0 GLOBAL INC	NOVUS STAFFING SOLUTIONS		
2023	5303325	Professional/Temporary Labor		20231213	12/13/2023	1,649.20	USD	PEOPLE 2.0 GLOBAL INC	NOVUS STAFFING SOLUTIONS		

2023	5303325	Professional/Temporary Labor	20231213	12/13/2023	41.96	USD	ALPHA BUSINESS SOLUTIONS				
2023	5303325	Professional/Temporary Labor	20231213	12/14/2023	115.00	USD	PEOPLES NATURAL GAS COMPA				
2023	5303890	Miscellaneous Outside Services	20231213	12/13/2023	1,535.00	USD	DIVERSIFIED SOUTHERN MIDS	DIVERSIFIED GAS & OIL COR			Pikeville New Mtr Installation Residenti
2023	5303325	Professional/Temporary Labor	20231213	12/13/2023	141.60	USD	ALPHA BUSINESS SOLUTIONS				
2023	5303325	Professional/Temporary Labor	20231213	12/13/2023	201.72	USD	ALPHA BUSINESS SOLUTIONS				
2023	5303325	Professional/Temporary Labor	20231213	12/13/2023	468.78	USD	ALPHA BUSINESS SOLUTIONS				
2023	5303325	Professional/Temporary Labor	20231213	12/13/2023	1,649.20	USD	PEOPLE 2.0 GLOBAL INC	NOVUS STAFFING SOLUTIONS			
2023	5303820	Collection Agency Services	20231213	12/13/2023	249.93	USD	RADIUS GLOBAL SOLUTIONS L	DBA RADIUS HOLDINGS LLC	Collection Agencies		
2023	5303890	Miscellaneous Outside Services	20231214	12/18/2023	129.98	USD	CHARTER COMMUNICATIONS	OPERATING LLC			
2023	5303890	Miscellaneous Outside Services	20231214	12/15/2023	1,045.65	USD	KING BEE DELIVERY LLC				
2023	5303890	Miscellaneous Outside Services	20231214	12/15/2023	1,045.65	USD	KING BEE DELIVERY LLC				
2023	5303890	Miscellaneous Outside Services	20231214	12/18/2023	1,045.65	USD	KING BEE DELIVERY LLC				
2023	5303210	Accounting/Auditing Services	20231215	12/18/2023	20.28	USD	PEOPLES NATURAL GAS COMPA				
2023	5303210	Accounting/Auditing Services	20231215	12/18/2023	203.19	USD	PEOPLES NATURAL GAS COMPA				
2023	5303030	Contractor Services	20231215	12/15/2023	190.80	USD	UNITED RENTALS (NORTH AME		Contractor Services		
2023	5303030	Contractor Services	20231215	12/15/2023	2,915.00	USD	COVERALL SERVICE COMPANY	NGT CORPORATION DBA	Contractor Services		
2023	5303030	Contractor Services	20231215	12/15/2023	512.09	USD	CALDWELL STONE CO INC		Contractor Services		22BERA-INS PIPELINE IN LINCOLN CO
2023	5303030	Contractor Services	20231215	12/15/2023	9,000.00	USD	CRESCENT CONSULTING LLC		Contractor Services		23MIDD-SVC-WELL 22-1TOOL REMOVAL
2023	5303030	Contractor Services	20231215	12/15/2023	7,200.00	USD	CRESCENT CONSULTING LLC		Contractor Services		23MIDD-SVC-WELL 22-1TOOL REMOVAL
2023	5303220	Legal Services	20231218	12/18/2023	66.00	USD	COZEN O'CONNOR				
2023	5303220	Legal Services	20231218	12/18/2023	234.00	USD	COZEN O'CONNOR				
2023	5303315	IT/Telecom Contractor Services	20231218	12/19/2023	14,760.00	USD	IDI CONSULTING LLC				DELTA IT INTEGRATION
2023	5303890	Miscellaneous Outside Services	20231219	12/21/2023	106.50	USD	CHARTER COMMUNICATIONS	OPERATING LLC			
2023	5303890	Miscellaneous Outside Services	20231219	12/19/2023	155.70	USD	PARADIGM ALLIANCE INC		SALES TAX ACCRUAL ON FREIGHT		
2023	5303890	Miscellaneous Outside Services	20231219	12/19/2023	3,635.93	USD	PARADIGM ALLIANCE INC		SALES TAX ACCRUAL ON FREIGHT		
2023	5303030	Contractor Services	20231219	12/19/2023	1,442.93	USD	BLUEGRASS INTEGRATED COMM	BLUEGRASS BUSINESS SERVIC	Contractor Services		
2023	5303030	Contractor Services	20231219	12/19/2023	11,470.58	USD	NEXTIER COMPLETION SOLUTI		Contractor Services		23MIDD-SVC-WELL 22-1TOOL REMOVAL
2023	5303030	Contractor Services	20231219	12/19/2023	10,219.30	USD	NEXTIER COMPLETION SOLUTI		Contractor Services		23MIDD-SVC-WELL 22-1TOOL REMOVAL
2023	5303890	Miscellaneous Outside Services	20231220	12/22/2023	-1,045.65	USD	KING BEE DELIVERY LLC				
2023	5303890	Miscellaneous Outside Services	20231220	12/21/2023	1,045.65	USD	KING BEE DELIVERY LLC				
2023	5303890	Miscellaneous Outside Services	20231220	12/22/2023	-1,045.65	USD	KING BEE DELIVERY LLC				
2023	5303890	Miscellaneous Outside Services	20231220	12/21/2023	1,045.65	USD	KING BEE DELIVERY LLC				
2023	5303850	Testing Services	20231220	12/20/2023	100.00	USD	BAPTIST HEALTH MEDICAL GR				
2023	5303890	Miscellaneous Outside Services	20231220	12/22/2023	27.00	USD	PEOPLES NATURAL GAS COMPA				
2023	5303850	Testing Services	20231220	12/20/2023	200.00	USD	BAPTIST HEALTH MEDICAL GR				
2023	5303890	Miscellaneous Outside Services	20231220	12/22/2023	28.50	USD	PEOPLES NATURAL GAS COMPA				
2023	5303030	Contractor Services	20231220	12/20/2023	714.00	USD	MARTIN CONTRACTING INC		Contractor Services		23BARB-SVC-PAT JORDAN 107 MEADOW TRAIL
2023	5303030	Contractor Services	20231220	12/20/2023	714.00	USD	MARTIN CONTRACTING INC		Contractor Services		23STAT-SVC 4520 MCCORMICK RD
2023	5303030	Contractor Services	20231220	12/20/2023	357.00	USD	MARTIN CONTRACTING INC		Contractor Services		23OWNG-RET-SVC-65 SOUTH LN
2023	5303030	Contractor Services	20231220	12/20/2023	357.00	USD	MARTIN CONTRACTING INC		Contractor Services		23STAT-SVC 188 CRABTREE LN
2023	5303030	Contractor Services	20231220	12/20/2023	357.00	USD	MARTIN CONTRACTING INC		Contractor Services		23BARB-RET-148 KY 225-VACANT-SMALLWOOD
2023	5303030	Contractor Services	20231220	12/20/2023	357.00	USD	MARTIN CONTRACTING INC		Contractor Services		23BARB-RET-196 DANIEL BOONE DRIVE
2023	5303030	Contractor Services	20231220	12/20/2023	1,428.00	USD	MARTIN CONTRACTING INC		Contractor Services		23BARB-SVC-JAMES WARREN- 682 KY 3440-GAR
2023	5303030	Contractor Services	20231220	12/20/2023	1,428.00	USD	MARTIN CONTRACTING INC		Contractor Services		23OWNG-INS-SVC-394 HWY 36 GARAGE
2023	5303030	Contractor Services	20231220	12/20/2023	1,428.00	USD	MARTIN CONTRACTING INC		Contractor Services		23OWNG-INS-SVC-625 HWY 519
2023	5303030	Contractor Services	20231220	12/20/2023	535.50	USD	MARTIN CONTRACTING INC		Contractor Services		
2023	5303030	Contractor Services	20231220	12/20/2023	535.50	USD	MARTIN CONTRACTING INC		Contractor Services		23MIDD-SVC-104 DELMAR STREET - DEWEY LEE
2023	5303030	Contractor Services	20231220	12/20/2023	535.50	USD	MARTIN CONTRACTING INC		Contractor Services		23MIDD-REP-1305 GLOUCESTER AVE
2023	5303030	Contractor Services	20231220	12/20/2023	1,071.00	USD	MARTIN CONTRACTING INC		Contractor Services		23OWNG-INS-SVC-4075 HWY 801 N
2023	5303030	Contractor Services	20231220	12/20/2023	178.50	USD	MARTIN CONTRACTING INC		Contractor Services		23STAT-RET SVC 32 COURTNEY LN
2023	5303030	Contractor Services	20231220	12/20/2023	178.50	USD	MARTIN CONTRACTING INC		Contractor Services		23STAT-RET SVC 32 COURTNEY LN
2023	5303030	Contractor Services	20231220	12/20/2023	20,491.98	USD	MARTIN CONTRACTING INC		Contractor Services		22BERA-INS PIPELINE IN LINCOLN CO
2023	5303030	Contractor Services	20231220	12/20/2023	45,081.45	USD	MARTIN CONTRACTING INC		Contractor Services		22BERA-INS PIPELINE IN LINCOLN CO
2023	5303030	Contractor Services	20231220	12/20/2023	892.50	USD	MARTIN CONTRACTING INC		Contractor Services		23MIDD-EXT-104 DELMAR STREET-D. LEE
2023	5303030	Contractor Services	20231220	12/20/2023	892.50	USD	MARTIN CONTRACTING INC		Contractor Services		23MIDD-SVC-2631 CUMBERLAND AVE-CAMERON
2023	5303030	Contractor Services	20231220	12/20/2023	892.50	USD	MARTIN CONTRACTING INC		Contractor Services		23MIDD-SVC-315 CEDAR STREET - LYNCH
2023	5303030	Contractor Services	20231220	12/20/2023	13,851.85	USD	ENSITE USA INC	DEPT 108	Contractor Services		21NICH-INS-TRANSMISSION LINE #2 JESS CO
2023	5303030	Contractor Services	20231220	12/20/2023	28,450.94	USD	ENSITE USA INC	DEPT 108	Contractor Services		23-nich- easement acuisition jessamine
2023	5303030	Contractor Services	20231220	12/20/2023	4,400.21	USD	ENSITE USA INC	DEPT 108	Contractor Services		23 BERA TRACK EASEMENT COST LINCOLN . CO
2023	5303030	Contractor Services	20231220	12/20/2023	1,941.20	USD	ENSITE USA INC	DEPT 108	Contractor Services		21NICH-INS-TRANSMISSION LINE #2 MAD CO
2023	5303030	Contractor Services	20231220	12/20/2023	5,594.25	USD	ENSITE USA INC	DEPT 108	Contractor Services		22BERA-INS PIPELINE IN LINCOLN CO
2023	5303030	Contractor Services	20231220	12/20/2023	9,718.75	USD	ENSITE USA INC	DEPT 108	Contractor Services		23 BERA EXT 8" STEEL GAS ROCKCASTLE CO
2023	5303030	Contractor Services	20231220	12/20/2023	662.22	USD	ENSITE USA INC	DEPT 108	Contractor Services		23-nich- easement acuisition madison
2023	5303030	Contractor Services	20231220	12/20/2023	213.10	USD	ENSITE USA INC	DEPT 108	Contractor Services		23 BERA TRACK EASEMENT COST ROCKCASTLE
2023	5303030	Contractor Services	20231220	12/20/2023	26,858.90	USD	ENSITE USA INC	DEPT 108	Contractor Services		23 BERA 8" STEEL MIAN IN MT VERNON CITY
2023	5303030	Contractor Services	20231220	12/20/2023	17,156.75	USD	ENSITE USA INC	DEPT 108	Contractor Services		23 BERA EXT 8" STEEL GAS ROCKCASTLE CO
2023	5303325	Professional/Temporary Labor	20231221	12/22/2023	115.00	USD	PEOPLES NATURAL GAS COMPA				
2023	5303325	Professional/Temporary Labor	20231221	12/22/2023	1,440.00	USD	FARELL FINCH LLC				
2023	5303820	Collection Agency Services	20231221	12/21/2023	63.93	USD	NATIONAL RECOVERY AGENCY	DBA NRA GROUP LLC	Collection Agencies		
2023	5303820	Collection Agency Services	20231221	12/21/2023	747.83	USD	NATIONAL RECOVERY AGENCY	DBA NRA GROUP LLC	Collection Agencies		
2023	5303325	Professional/Temporary Labor	20231227	12/29/2023	240.00	USD	FARELL FINCH LLC				
2023	5303325	Professional/Temporary Labor	20231227	12/29/2023	115.00	USD	PEOPLES NATURAL GAS COMPA				
2023	5303325	Professional/Temporary Labor	20231228	12/29/2023	480.00	USD	FARELL FINCH LLC				
2023	5303325	Professional/Temporary Labor	20231228	12/29/2023	4,600.00	USD	FARELL FINCH LLC				
2023	5303325	Professional/Temporary Labor	20231228	12/29/2023	2,645.00	USD	PEOPLES NATURAL GAS COMPA				
2023	5303325	Professional/Temporary Labor	20231228	12/29/2023	1,320.00	USD	FARELL FINCH LLC				
2023	5303030	Contractor Services	20231228	12/28/2023	601.64	USD	NEXTIER COMPLETION SOLUTI		SALES TAX ACCRUAL ON FREIGHT		23MIDD-SVC-WELL 22-1TOOL REMOVAL
2023	5303030	Contractor Services	20231228	12/28/2023	538.70	USD	NEXTIER COMPLETION SOLUTI		SALES TAX ACCRUAL ON FREIGHT		23MIDD-SVC-WELL 22-1TOOL REMOVAL
2023	5303030	Contractor Services	20231228	12/28/2023	604.20	USD	RED RIVER LANDSCAPE SERVI		Contractor Services		
2023	5303030	Contractor Services	20231228	12/28/2023	9,229.00	USD	BOB MORGAN LUMBER & CONCR		Contractor Services		22-nich-replacement of aldyl a in NV-3
2023	5303030	Contractor Services	20231228	12/28/2023	11,470.58	USD	NEXTIER COMPLETION SOLUTI		Contractor Services		23MIDD-SVC-WELL 22-1TOOL REMOVAL
2023	5303315	IT/Telecom Contractor Services		1/4/2024	28.00	USD	PNG COMPANIES LLC		ORD 201300075		SW SIP WORKMGT - IN HOUSE
2023	5303315	IT/Telecom Contractor Services		1/4/2024	34.46	USD	PNG COMPANIES LLC		ORD 201300052		SW BLACKLINE IMPLEMENT - PURCHASED
2023	5303315	IT/Telecom Contractor Services		1/4/2024	35.97	USD	PNG COMPANIES LLC		ORD 201600091		SHAREPONT MIGRATION Delta

2023	5303315	IT/Telecom Contractor Services		1/4/2024	375.00	USD	PNG COMPANIES LLC	ORD 201600113	Delta Integration
2023	5303315	IT/Telecom Contractor Services		1/4/2024	45.07	USD	PNG COMPANIES LLC	ORD 201600051	SW BLACKLINE IMPLEMENT - IN HOUSE-DELTA
2023	5303315	IT/Telecom Contractor Services		1/12/2024	181.57	USD	PNG COMPANIES LLC	ORD 201600052	SW BLACKLINE IMPLEMENT - PURCHASED-DELTA
2023	5303315	IT/Telecom Contractor Services		1/12/2024	784.74	USD	PNG COMPANIES LLC	ORD 201300052	SW BLACKLINE IMPLEMENT - PURCHASED
2023	5303315	IT/Telecom Contractor Services		1/12/2024	9,340.27	USD	PNG COMPANIES LLC	ORD 201600052	SW BLACKLINE IMPLEMENT - PURCHASED-DELTA
2023	5303315	IT/Telecom Contractor Services		1/12/2024	1,022.63	USD	PNG COMPANIES LLC	ORD 201600093	TimeTrack Enhancements 2023 - PNG
2023	5303315	IT/Telecom Contractor Services		1/12/2024	382.04	USD	PNG COMPANIES LLC	ORD 201600102	SAP Treasury Module - PNG
2023	5303315	IT/Telecom Contractor Services		1/12/2024	114.53	USD	PNG COMPANIES LLC	ORD 201600103	SAP Security - PNG
2023	5303315	IT/Telecom Contractor Services		1/12/2024	32,750.24	USD	PNG COMPANIES LLC	ORD 201600115	AP Automation
2023	5303315	IT/Telecom Contractor Services		1/4/2024	907.44	USD	PNG COMPANIES LLC	ORD 201600016	HRIS (Workday)-DELTA
2023	5303315	IT/Telecom Contractor Services		1/4/2024	3,030.00	USD	PNG COMPANIES LLC	ORD 201600018	Intranet Rebuild-DELTA
2023	5303315	IT/Telecom Contractor Services		1/4/2024	410.20	USD	PNG COMPANIES LLC	ORD 201600052	SW BLACKLINE IMPLEMENT - PURCHASED-DELTA
2023	5303315	IT/Telecom Contractor Services		1/4/2024	336.00	USD	PNG COMPANIES LLC	ORD 201600075	SW SIP WORKMGT - IN HOUSE
2023	5303315	IT/Telecom Contractor Services		1/4/2024	483.57	USD	PNG COMPANIES LLC	ORD 201300052	SW BLACKLINE IMPLEMENT - PURCHASED
2023	5303315	IT/Telecom Contractor Services		1/4/2024	5,755.66	USD	PNG COMPANIES LLC	ORD 201600052	SW BLACKLINE IMPLEMENT - PURCHASED-DELTA
2023	5303315	IT/Telecom Contractor Services		1/4/2024	3,305.19	USD	PNG COMPANIES LLC	ORD 201600096	Security Enhancements 2023 - PNG
2023	5303890	Miscellaneous Outside Services		1/4/2024	2,738.51	USD	PNG COMPANIES LLC	ORD 201600097	Finance Enhancements 2023 - PNG
2023	5303315	IT/Telecom Contractor Services		1/4/2024	53,934.32	USD	PNG COMPANIES LLC	ORD 201600097	Finance Enhancements 2023 - PNG
2023	5303315	IT/Telecom Contractor Services		1/4/2024	19,919.42	USD	PNG COMPANIES LLC	ORD 201600098	Customer Service Enhancements 2023 - PNG
2023	5303315	IT/Telecom Contractor Services		1/4/2024	1,037.59	USD	PNG COMPANIES LLC	ORD 201600099	Const. Process Enhancements 2023 - PNG
2023	5303315	IT/Telecom Contractor Services		1/4/2024	47,089.17	USD	PNG COMPANIES LLC	ORD 201600100	Operations Improvements 2023 - PNG
2023	5303315	IT/Telecom Contractor Services		1/4/2024	468.73	USD	PNG COMPANIES LLC	ORD 201600102	SAP Treasury Module - PNG
2023	5303315	IT/Telecom Contractor Services		1/4/2024	477.23	USD	PNG COMPANIES LLC	ORD 201600103	SAP Security - PNG
2023	5303315	IT/Telecom Contractor Services		1/4/2024	480.63	USD	PNG COMPANIES LLC	ORD 201600105	Perceptive Content Upg - PNG
2023	5303315	IT/Telecom Contractor Services		1/4/2024	14,638.54	USD	PNG COMPANIES LLC	ORD 201600106	SAP Infrastructure 2023
2023	5303315	IT/Telecom Contractor Services		1/4/2024	14,682.93	USD	PNG COMPANIES LLC	ORD 201600114	MEC Improvements (PNG)
2023	5303315	IT/Telecom Contractor Services		1/4/2024	1,092.38	USD	PNG COMPANIES LLC	ORD 201600115	AP Automation
2023	5303315	IT/Telecom Contractor Services		1/15/2024	13,015.30	USD	PNG COMPANIES LLC	ORD 201600097	Finance Enhancements 2023 - PNG
2023	5303220	Legal Services	Ballard Spahr Accr	1/5/2024	51.50	USD		Accrual for potentially unreceived invoices from B	
2023	5303890	Miscellaneous Outside Services	1300--Outside Serv	1/5/2024	61.80	USD		1300--Outside Services Accrual (Finance)	
2023	5303890	Miscellaneous Outside Services	1300--Outside Serv	1/5/2024	41.20	USD		1300--Outside Services Accrual (Finance)	
2023	5303890	Miscellaneous Outside Services	1600--Outside Serv	1/5/2024	625.42	USD		1600--Outside Services Accrual (Finance)	
2023	5303890	Miscellaneous Outside Services	1600--Outside Serv	1/5/2024	416.95	USD		1600--Outside Services Accrual (Finance)	
2023	5998501	SVC Only-Essential Services - 2200	ESSENTIAL TRUE UP	1/5/2024	12,693.85	USD		PNG Services - ESSN Services-True Up November	
2023	5998511	SVC Only-Essential Sundry - 2200	ESSENTIAL TRUE UP	1/5/2024	3,654.17	USD		PNG Services - ESSN Sundry-True Up November	
2023	5303220	Legal Services	Estimate	1/4/2024	11,568.00	USD		SKO	
2023	5303030	Contractor Services	Estimate	1/4/2024	2,635.10	USD		ENSITE USA	21NICH-INS-TRANSMISSION LINE #2 MAD CO
2023	5303030	Contractor Services	Estimate	1/4/2024	18,857.75	USD		ENSITE USA	21NICH-INS-TRANSMISSION LINE #2 JESS CO
2023	5303030	Contractor Services	Estimate	1/4/2024	27,829.31	USD		ENSITE USA	23-nich- easement acuisition madison
2023	5303030	Contractor Services	Estimate	1/4/2024	21,716.25	USD		ENSITE USA	23 BERA EXT 8" STEEL GAS ROCKCASTLE CO
2023	5303030	Contractor Services	Estimate	1/4/2024	15,977.65	USD		ENSITE USA	23 BERA EXT 8" STEEL MAIN BROADHEAD CITY
2023	5303030	Contractor Services	Estimate	1/4/2024	9,766.10	USD		ENSITE USA	23 BERA 8" STEEL MIAN IN MT VERNON CITY
2023	5303030	Contractor Services	Estimate	1/4/2024	82.50	USD		ENSITE USA	23CORB-INS-4" STEEL TO LAUREL RIDGE
2023	5303315	IT/Telecom Contractor Services	Outside Services	1/2/2024	16,000.00	USD		IDI Consulting--Delta Integration	DELTA IT INTEGRATION
2023	5303220	Legal Services	Ballard Spahr Accr	1/5/2024	521.18	USD		Accrual for potentially unreceived invoices from B	
2023	5998511	SVC Only-Essential Sundry - 2200	HELPDESK.ALLOC1.E	1/3/2024	0.41	USD		PNG Services - ESSN Sundry	
2023	5998511	SVC Only-Essential Sundry - 2200	HELPDESK.ALLOC1.E	1/10/2024	-0.41	USD		PNG Services - ESSN Sundry	
2023	5998501	SVC Only-Essential Services - 2200	SUPCHAIN.ALLOC2.E	1/3/2024	9.90	USD		PNG Services - ESSN Services	
2023	5998501	SVC Only-Essential Services - 2200	SUPCHAIN.ALLOC2.E	1/10/2024	-9.90	USD		PNG Services - ESSN Services	
2023	5998511	SVC Only-Essential Sundry - 2200	SUPCHAIN.ALLOC2.E	1/10/2024	-1.19	USD		PNG Services - ESSN Sundry	
2023	5998511	SVC Only-Essential Sundry - 2200	SUPCHAIN.ALLOC2.E	1/3/2024	1.19	USD		PNG Services - ESSN Sundry	
2023	5998511	SVC Only-Essential Sundry - 2200	CUSTRELAT.ALLOC2.E	1/10/2024	-3.01	USD		PNG Services - ESSN Sundry	
2023	5998511	SVC Only-Essential Sundry - 2200	CUSTRELAT.ALLOC2.E	1/3/2024	3.01	USD		PNG Services - ESSN Sundry	
2023	5998511	SVC Only-Essential Sundry - 2200	FLEET.ALLOC2.E	1/10/2024	-3.49	USD		PNG Services - ESSN Sundry	
2023	5998511	SVC Only-Essential Sundry - 2200	FLEET.ALLOC2.E	1/3/2024	3.49	USD		PNG Services - ESSN Sundry	
2023	5998511	SVC Only-Essential Sundry - 2200	SAFETY.ALLOC2.E	1/3/2024	4.29	USD		PNG Services - ESSN Sundry	
2023	5998511	SVC Only-Essential Sundry - 2200	SAFETY.ALLOC2.E	1/10/2024	-4.29	USD		PNG Services - ESSN Sundry	
2023	5998511	SVC Only-Essential Sundry - 2200	TAXSVC.ALLOC1.E	1/3/2024	21.07	USD		PNG Services - ESSN Sundry	
2023	5998511	SVC Only-Essential Sundry - 2200	TAXSVC.ALLOC1.E	1/10/2024	-21.07	USD		PNG Services - ESSN Sundry	
2023	5998511	SVC Only-Essential Sundry - 2200	EXECUTIVE.ALLOC1.E	1/10/2024	-13.25	USD		PNG Services - ESSN Sundry	
2023	5998511	SVC Only-Essential Sundry - 2200	EXECUTIVE.ALLOC1.E	1/3/2024	13.25	USD		PNG Services - ESSN Sundry	
2023	5998511	SVC Only-Essential Sundry - 2200	CALL.ALLOC2.E	1/10/2024	-12.92	USD		PNG Services - ESSN Sundry	
2023	5998511	SVC Only-Essential Sundry - 2200	CALL.ALLOC2.E	1/3/2024	12.92	USD		PNG Services - ESSN Sundry	
2023	5998511	SVC Only-Essential Sundry - 2200	REGLEGAL.ALLOC2.E	1/10/2024	-2.27	USD		PNG Services - ESSN Sundry	
2023	5998511	SVC Only-Essential Sundry - 2200	REGLEGAL.ALLOC2.E	1/3/2024	2.27	USD		PNG Services - ESSN Sundry	
2023	5998501	SVC Only-Essential Services - 2200	ESSENTIAL TRUE UP	1/5/2024	214.52	USD		PNG Services - ESSN Services-True Up September	
2023	5998501	SVC Only-Essential Services - 2200	BILL.ALLOC2.E	1/3/2024	6.52	USD		PNG Services - ESSN Services	
2023	5998501	SVC Only-Essential Services - 2200	BILL.ALLOC2.E	1/10/2024	-6.52	USD		PNG Services - ESSN Services	
2023	5998511	SVC Only-Essential Sundry - 2200	HELPDESK.ALLOC1.E	1/3/2024	5.60	USD		PNG Services - ESSN Sundry	
2023	5998511	SVC Only-Essential Sundry - 2200	HELPDESK.ALLOC1.E	1/10/2024	-5.60	USD		PNG Services - ESSN Sundry	
2023	5998511	SVC Only-Essential Sundry - 2200	REGLEGAL.ALLOC2.E	1/3/2024	44.98	USD		PNG Services - ESSN Sundry	
2023	5998511	SVC Only-Essential Sundry - 2200	REGLEGAL.ALLOC2.E	1/10/2024	-44.98	USD		PNG Services - ESSN Sundry	
2023	5998511	SVC Only-Essential Sundry - 2200	APPLIC.ALLOC2.E	1/3/2024	20.28	USD		PNG Services - ESSN Sundry	
2023	5998511	SVC Only-Essential Sundry - 2200	APPLIC.ALLOC2.E	1/10/2024	-20.28	USD		PNG Services - ESSN Sundry	
2023	5998511	SVC Only-Essential Sundry - 2200	COMREL.ALLOC2.E	1/3/2024	29.39	USD		PNG Services - ESSN Sundry	
2023	5998511	SVC Only-Essential Sundry - 2200	COMREL.ALLOC2.E	1/10/2024	-29.39	USD		PNG Services - ESSN Sundry	
2023	5998501	SVC Only-Essential Services - 2200	REGLEGAL.ALLOC2.E	1/3/2024	55.22	USD		PNG Services - ESSN Services	
2023	5998501	SVC Only-Essential Services - 2200	REGLEGAL.ALLOC2.E	1/10/2024	-55.22	USD		PNG Services - ESSN Services	
2023	5998501	SVC Only-Essential Services - 2200	CALL.ALLOC2.E	1/10/2024	-213.44	USD		PNG Services - ESSN Services	
2023	5998501	SVC Only-Essential Services - 2200	CALL.ALLOC2.E	1/3/2024	213.44	USD		PNG Services - ESSN Services	
2023	5303315	IT/Telecom Contractor Services	RECLASS	1/15/2024	-13,015.30	USD		RECLASS ORDER TO MANUAL CWIP	Finance Enhancements 2023 - PNG
2023	5998501	SVC Only-Essential Services - 2200	ESSENTIAL TRUE UP	1/5/2024	639.06	USD		PNG Services - ESSN Services-True Up April	
2023	5998511	SVC Only-Essential Sundry - 2200	ESSENTIAL TRUE UP	1/5/2024	1,421.93	USD		PNG Services - ESSN Sundry-True Up April	
2023	5998501	SVC Only-Essential Services - 2200	ESSENTIAL TRUE UP	1/5/2024	-649.78	USD		PNG Services - ESSN Services-True Up May	
2023	5998511	SVC Only-Essential Sundry - 2200	ESSENTIAL TRUE UP	1/5/2024	-206.09	USD		PNG Services - ESSN Sundry-True Up May	

2023	5998501	SVC Only-Essential Services - 2200	ESSENTIAL TRUE UP	1/5/2024	444.71	USD	PNG Services - ESSN Services-True Up June
2023	5998511	SVC Only-Essential Sundry - 2200	ESSENTIAL TRUE UP	1/5/2024	-659.75	USD	PNG Services - ESSN Sundry-True Up June
2023	5998501	SVC Only-Essential Services - 2200	ESSENTIAL TRUE UP	1/5/2024	102.21	USD	PNG Services - ESSN Services-True Up July
2023	5998511	SVC Only-Essential Sundry - 2200	ESSENTIAL TRUE UP	1/5/2024	2,393.28	USD	PNG Services - ESSN Sundry-True Up July
2023	5998501	SVC Only-Essential Services - 2200	ESSENTIAL TRUE UP	1/5/2024	-426.34	USD	PNG Services - ESSN Services-True Up August
2023	5998511	SVC Only-Essential Sundry - 2200	ESSENTIAL TRUE UP	1/5/2024	-1,542.58	USD	PNG Services - ESSN Sundry-True Up August
2023	5998511	SVC Only-Essential Sundry - 2200	ESSENTIAL TRUE UP	1/5/2024	669.88	USD	PNG Services - ESSN Sundry-True Up September
2023	5998501	SVC Only-Essential Services - 2200	ESSENTIAL TRUE UP	1/5/2024	-583.73	USD	PNG Services - ESSN Services-True Up October
2023	5998511	SVC Only-Essential Sundry - 2200	ESSENTIAL TRUE UP	1/5/2024	-261.45	USD	PNG Services - ESSN Sundry-True Up October
2023	5998501	SVC Only-Essential Services - 2200	ESSENTIAL TRUE UP	1/5/2024	886.62	USD	PNG Services - ESSN Services-True Up November
2023	5998511	SVC Only-Essential Sundry - 2200	ESSENTIAL TRUE UP	1/5/2024	277.69	USD	PNG Services - ESSN Sundry-True Up November
2023	5998501	SVC Only-Essential Services - 2200	ESSENTIAL TRUE UP	1/5/2024	9,116.28	USD	PNG Services - ESSN Services-True Up April
2023	5998511	SVC Only-Essential Sundry - 2200	ESSENTIAL TRUE UP	1/5/2024	18,858.00	USD	PNG Services - ESSN Sundry-True Up April
2023	5998501	SVC Only-Essential Services - 2200	ESSENTIAL TRUE UP	1/5/2024	-9,290.22	USD	PNG Services - ESSN Services-True Up May
2023	5998511	SVC Only-Essential Sundry - 2200	ESSENTIAL TRUE UP	1/5/2024	-2,809.28	USD	PNG Services - ESSN Sundry-True Up May
2023	5998501	SVC Only-Essential Services - 2200	ESSENTIAL TRUE UP	1/5/2024	6,360.43	USD	PNG Services - ESSN Services-True Up June
2023	5998511	SVC Only-Essential Sundry - 2200	ESSENTIAL TRUE UP	1/5/2024	-8,971.07	USD	PNG Services - ESSN Sundry-True Up June
2023	5998501	SVC Only-Essential Services - 2200	ESSENTIAL TRUE UP	1/5/2024	1,461.97	USD	PNG Services - ESSN Services-True Up July
2023	5998511	SVC Only-Essential Sundry - 2200	ESSENTIAL TRUE UP	1/5/2024	30,311.60	USD	PNG Services - ESSN Sundry-True Up July
2023	5998501	SVC Only-Essential Services - 2200	ESSENTIAL TRUE UP	1/5/2024	-6,097.26	USD	PNG Services - ESSN Services-True Up August
2023	5998511	SVC Only-Essential Sundry - 2200	ESSENTIAL TRUE UP	1/5/2024	-19,727.16	USD	PNG Services - ESSN Sundry-True Up August
2023	5998501	SVC Only-Essential Services - 2200	ESSENTIAL TRUE UP	1/5/2024	3,067.00	USD	PNG Services - ESSN Services-True Up September
2023	5998511	SVC Only-Essential Sundry - 2200	ESSENTIAL TRUE UP	1/5/2024	8,660.77	USD	PNG Services - ESSN Sundry-True Up September
2023	5998501	SVC Only-Essential Services - 2200	ESSENTIAL TRUE UP	1/5/2024	-8,350.19	USD	PNG Services - ESSN Services-True Up October
2023	5998511	SVC Only-Essential Sundry - 2200	ESSENTIAL TRUE UP	1/5/2024	-3,398.55	USD	PNG Services - ESSN Sundry-True Up October
2023	5998501	SVC Only-Essential Services - 2200	ACCTGSVC.ALLOC1.E	1/10/2024	-5,395.01	USD	PNG Services - ESSN Services
2023	5998501	SVC Only-Essential Services - 2200	INTAUDIT.ALLOC1.E	1/10/2024	-1,543.70	USD	PNG Services - ESSN Services
2023	5998501	SVC Only-Essential Services - 2200	TAXSVC.ALLOC1.E	1/10/2024	-1,536.17	USD	PNG Services - ESSN Services
2023	5998501	SVC Only-Essential Services - 2200	TREASURY.ALLOC1.E	1/10/2024	-639.80	USD	PNG Services - ESSN Services
2023	5998501	SVC Only-Essential Services - 2200	PLANBUDG.ALLOC1.E	1/10/2024	-6,712.44	USD	PNG Services - ESSN Services
2023	5998501	SVC Only-Essential Services - 2200	REGLEGAL.ALLOC2.E	1/10/2024	-1,096.52	USD	PNG Services - ESSN Services
2023	5998501	SVC Only-Essential Services - 2200	BILL.ALLOC2.E	1/10/2024	-82.47	USD	PNG Services - ESSN Services
2023	5998501	SVC Only-Essential Services - 2200	CUSTRELAT.ALLOC2.E	1/10/2024	-573.60	USD	PNG Services - ESSN Services
2023	5998501	SVC Only-Essential Services - 2200	HUMANRSRCS.ALLOC2.	1/10/2024	-16,431.77	USD	PNG Services - ESSN Services
2023	5998501	SVC Only-Essential Services - 2200	LEGALSVC.ALLOC1.E	1/10/2024	-3,691.66	USD	PNG Services - ESSN Services
2023	5998501	SVC Only-Essential Services - 2200	COMREL.ALLOC2.E	1/10/2024	-1,096.33	USD	PNG Services - ESSN Services
2023	5998501	SVC Only-Essential Services - 2200	TELECOMM.ALLOC2.E	1/10/2024	-1,646.53	USD	PNG Services - ESSN Services
2023	5998501	SVC Only-Essential Services - 2200	CYBERSEC.ALLOC2.E	1/10/2024	-1,475.52	USD	PNG Services - ESSN Services
2023	5998501	SVC Only-Essential Services - 2200	APPLIC.ALLOC2.E	1/10/2024	-5,107.87	USD	PNG Services - ESSN Services
2023	5998501	SVC Only-Essential Services - 2200	SAFETY.ALLOC2.E	1/10/2024	-3,664.79	USD	PNG Services - ESSN Services
2023	5998501	SVC Only-Essential Services - 2200	CALL.ALLOC2.E	1/10/2024	-2,699.96	USD	PNG Services - ESSN Services
2023	5998501	SVC Only-Essential Services - 2200	FLEET.ALLOC2.E	1/10/2024	-4,385.61	USD	PNG Services - ESSN Services
2023	5998501	SVC Only-Essential Services - 2200	EXECUTIVE.ALLOC1.E	1/10/2024	-11,747.95	USD	PNG Services - ESSN Services
2023	5998501	SVC Only-Essential Services - 2200	HELPDESK.ALLOC1.E	1/10/2024	-2,014.42	USD	PNG Services - ESSN Services
2023	5998501	SVC Only-Essential Services - 2200	CYBERSEC2.ALLOC2.E	1/10/2024	-2,750.44	USD	PNG Services - ESSN Services
2023	5998511	SVC Only-Essential Sundry - 2200	ACCTGSVC.ALLOC1.E	1/10/2024	-694.70	USD	PNG Services - ESSN Sundry
2023	5998511	SVC Only-Essential Sundry - 2200	INTAUDIT.ALLOC1.E	1/10/2024	-557.66	USD	PNG Services - ESSN Sundry
2023	5998511	SVC Only-Essential Sundry - 2200	TAXSVC.ALLOC1.E	1/10/2024	-431.89	USD	PNG Services - ESSN Sundry
2023	5998511	SVC Only-Essential Sundry - 2200	TREASURY.ALLOC1.E	1/10/2024	-1,464.35	USD	PNG Services - ESSN Sundry
2023	5998511	SVC Only-Essential Sundry - 2200	PLANBUDG.ALLOC1.E	1/10/2024	-883.80	USD	PNG Services - ESSN Sundry
2023	5998511	SVC Only-Essential Sundry - 2200	CUSTRELAT.ALLOC2.E	1/10/2024	-32.81	USD	PNG Services - ESSN Sundry
2023	5998511	SVC Only-Essential Sundry - 2200	HUMANRSRCS.ALLOC2.	1/10/2024	-11,578.31	USD	PNG Services - ESSN Sundry
2023	5998511	SVC Only-Essential Sundry - 2200	LEGALSVC.ALLOC1.E	1/10/2024	-2,015.59	USD	PNG Services - ESSN Sundry
2023	5998511	SVC Only-Essential Sundry - 2200	COMREL.ALLOC2.E	1/10/2024	-371.75	USD	PNG Services - ESSN Sundry
2023	5998511	SVC Only-Essential Sundry - 2200	CYBERSEC.ALLOC2.E	1/10/2024	-699.34	USD	PNG Services - ESSN Sundry
2023	5998511	SVC Only-Essential Sundry - 2200	APPLIC.ALLOC2.E	1/10/2024	-271.89	USD	PNG Services - ESSN Sundry
2023	5998511	SVC Only-Essential Sundry - 2200	SAFETY.ALLOC2.E	1/10/2024	-71.44	USD	PNG Services - ESSN Sundry
2023	5998511	SVC Only-Essential Sundry - 2200	CALL.ALLOC2.E	1/10/2024	-163.40	USD	PNG Services - ESSN Sundry
2023	5998511	SVC Only-Essential Sundry - 2200	FLEET.ALLOC2.E	1/10/2024	-66.53	USD	PNG Services - ESSN Sundry
2023	5998511	SVC Only-Essential Sundry - 2200	EXECUTIVE.ALLOC1.E	1/10/2024	-217.03	USD	PNG Services - ESSN Sundry
2023	5998511	SVC Only-Essential Sundry - 2200	CYBERSEC2.ALLOC2.E	1/10/2024	-616.02	USD	PNG Services - ESSN Sundry
2023	5998501	SVC Only-Essential Services - 2200	ACCTGSVC.ALLOC1.E	1/3/2024	5,395.01	USD	PNG Services - ESSN Services
2023	5998501	SVC Only-Essential Services - 2200	INTAUDIT.ALLOC1.E	1/3/2024	1,543.70	USD	PNG Services - ESSN Services
2023	5998501	SVC Only-Essential Services - 2200	TAXSVC.ALLOC1.E	1/3/2024	1,536.17	USD	PNG Services - ESSN Services
2023	5998501	SVC Only-Essential Services - 2200	TREASURY.ALLOC1.E	1/3/2024	639.80	USD	PNG Services - ESSN Services
2023	5998501	SVC Only-Essential Services - 2200	PLANBUDG.ALLOC1.E	1/3/2024	6,712.44	USD	PNG Services - ESSN Services
2023	5998501	SVC Only-Essential Services - 2200	REGLEGAL.ALLOC2.E	1/3/2024	1,096.52	USD	PNG Services - ESSN Services
2023	5998501	SVC Only-Essential Services - 2200	BILL.ALLOC2.E	1/3/2024	82.47	USD	PNG Services - ESSN Services
2023	5998501	SVC Only-Essential Services - 2200	CUSTRELAT.ALLOC2.E	1/3/2024	573.60	USD	PNG Services - ESSN Services
2023	5998501	SVC Only-Essential Services - 2200	HUMANRSRCS.ALLOC2.	1/3/2024	16,431.77	USD	PNG Services - ESSN Services
2023	5998501	SVC Only-Essential Services - 2200	LEGALSVC.ALLOC1.E	1/3/2024	3,691.66	USD	PNG Services - ESSN Services
2023	5998501	SVC Only-Essential Services - 2200	COMREL.ALLOC2.E	1/3/2024	1,096.33	USD	PNG Services - ESSN Services
2023	5998501	SVC Only-Essential Services - 2200	TELECOMM.ALLOC2.E	1/3/2024	1,646.53	USD	PNG Services - ESSN Services
2023	5998501	SVC Only-Essential Services - 2200	CYBERSEC.ALLOC2.E	1/3/2024	1,475.52	USD	PNG Services - ESSN Services
2023	5998501	SVC Only-Essential Services - 2200	APPLIC.ALLOC2.E	1/3/2024	5,107.87	USD	PNG Services - ESSN Services
2023	5998501	SVC Only-Essential Services - 2200	SAFETY.ALLOC2.E	1/3/2024	3,664.79	USD	PNG Services - ESSN Services
2023	5998501	SVC Only-Essential Services - 2200	CALL.ALLOC2.E	1/3/2024	2,699.96	USD	PNG Services - ESSN Services
2023	5998501	SVC Only-Essential Services - 2200	FLEET.ALLOC2.E	1/3/2024	4,385.61	USD	PNG Services - ESSN Services
2023	5998501	SVC Only-Essential Services - 2200	EXECUTIVE.ALLOC1.E	1/3/2024	11,747.95	USD	PNG Services - ESSN Services
2023	5998501	SVC Only-Essential Services - 2200	HELPDESK.ALLOC1.E	1/3/2024	2,014.42	USD	PNG Services - ESSN Services
2023	5998501	SVC Only-Essential Services - 2200	CYBERSEC2.ALLOC2.E	1/3/2024	2,750.44	USD	PNG Services - ESSN Services
2023	5998511	SVC Only-Essential Sundry - 2200	ACCTGSVC.ALLOC1.E	1/3/2024	694.70	USD	PNG Services - ESSN Sundry
2023	5998511	SVC Only-Essential Sundry - 2200	INTAUDIT.ALLOC1.E	1/3/2024	557.66	USD	PNG Services - ESSN Sundry
2023	5998511	SVC Only-Essential Sundry - 2200	TAXSVC.ALLOC1.E	1/3/2024	431.89	USD	PNG Services - ESSN Sundry
2023	5998511	SVC Only-Essential Sundry - 2200	TREASURY.ALLOC1.E	1/3/2024	1,464.35	USD	PNG Services - ESSN Sundry

2023	5998511	SVC Only-Essential Sundry - 2200	PLANBUDG.ALLOC1.E	1/3/2024	883.80	USD	PNG Services - ESSN Sundry	
2023	5998511	SVC Only-Essential Sundry - 2200	CUSTRELAT.ALLOC2.E	1/3/2024	32.81	USD	PNG Services - ESSN Sundry	
2023	5998511	SVC Only-Essential Sundry - 2200	HUMANRSRCS.ALLOC2.	1/3/2024	11,578.31	USD	PNG Services - ESSN Sundry	
2023	5998511	SVC Only-Essential Sundry - 2200	LEGALSVC.ALLOC1.E	1/3/2024	2,015.59	USD	PNG Services - ESSN Sundry	
2023	5998511	SVC Only-Essential Sundry - 2200	COMREL.ALLOC2.E	1/3/2024	371.75	USD	PNG Services - ESSN Sundry	
2023	5998511	SVC Only-Essential Sundry - 2200	CYBERSEC.ALLOC2.E	1/3/2024	699.34	USD	PNG Services - ESSN Sundry	
2023	5998511	SVC Only-Essential Sundry - 2200	APPLIC.ALLOC2.E	1/3/2024	271.89	USD	PNG Services - ESSN Sundry	
2023	5998511	SVC Only-Essential Sundry - 2200	SAFETY.ALLOC2.E	1/3/2024	71.44	USD	PNG Services - ESSN Sundry	
2023	5998511	SVC Only-Essential Sundry - 2200	CALL.ALLOC2.E	1/3/2024	163.40	USD	PNG Services - ESSN Sundry	
2023	5998511	SVC Only-Essential Sundry - 2200	FLEET.ALLOC2.E	1/3/2024	66.53	USD	PNG Services - ESSN Sundry	
2023	5998511	SVC Only-Essential Sundry - 2200	EXECUTIVE.ALLOC1.E	1/3/2024	217.03	USD	PNG Services - ESSN Sundry	
2023	5998511	SVC Only-Essential Sundry - 2200	CYBERSEC2.ALLOC2.E	1/3/2024	616.02	USD	PNG Services - ESSN Sundry	
2023	5998501	SVC Only-Essential Services - 2200	INTAUDIT.ALLOC1.E	1/10/2024	-94.25	USD	PNG Services - ESSN Services	
2023	5998501	SVC Only-Essential Services - 2200	INTAUDIT.ALLOC1.E	1/3/2024	94.25	USD	PNG Services - ESSN Services	
2023	5998501	SVC Only-Essential Services - 2200	ACCTGSVC.ALLOC1.E	1/10/2024	-570.28	USD	PNG Services - ESSN Services	
2023	5998501	SVC Only-Essential Services - 2200	ACCTGSVC.ALLOC1.E	1/3/2024	570.28	USD	PNG Services - ESSN Services	
2023	5998501	SVC Only-Essential Services - 2200	TAXSVC.ALLOC1.E	1/10/2024	-74.94	USD	PNG Services - ESSN Services	
2023	5998501	SVC Only-Essential Services - 2200	TAXSVC.ALLOC1.E	1/3/2024	74.94	USD	PNG Services - ESSN Services	
2023	5998501	SVC Only-Essential Services - 2200	TREASURY.ALLOC1.E	1/10/2024	-39.06	USD	PNG Services - ESSN Services	
2023	5998501	SVC Only-Essential Services - 2200	PLANBUDG.ALLOC1.E	1/10/2024	-409.81	USD	PNG Services - ESSN Services	
2023	5998501	SVC Only-Essential Services - 2200	CUSTRELAT.ALLOC2.E	1/10/2024	-52.59	USD	PNG Services - ESSN Services	
2023	5998501	SVC Only-Essential Services - 2200	LEGALSVC.ALLOC1.E	1/10/2024	-225.39	USD	PNG Services - ESSN Services	
2023	5998501	SVC Only-Essential Services - 2200	TREASURY.ALLOC1.E	1/3/2024	39.06	USD	PNG Services - ESSN Services	
2023	5998501	SVC Only-Essential Services - 2200	PLANBUDG.ALLOC1.E	1/3/2024	409.81	USD	PNG Services - ESSN Services	
2023	5998501	SVC Only-Essential Services - 2200	CUSTRELAT.ALLOC2.E	1/3/2024	52.59	USD	PNG Services - ESSN Services	
2023	5998501	SVC Only-Essential Services - 2200	LEGALSVC.ALLOC1.E	1/3/2024	225.39	USD	PNG Services - ESSN Services	
2023	5998501	SVC Only-Essential Services - 2200	HUMANRSRCS.ALLOC2.	1/10/2024	-1,193.45	USD	PNG Services - ESSN Services	
2023	5998501	SVC Only-Essential Services - 2200	COMREL.ALLOC2.E	1/10/2024	-86.67	USD	PNG Services - ESSN Services	
2023	5998501	SVC Only-Essential Services - 2200	TELECOMM.ALLOC2.E	1/10/2024	-122.78	USD	PNG Services - ESSN Services	
2023	5998501	SVC Only-Essential Services - 2200	CYBERSEC.ALLOC2.E	1/10/2024	-110.03	USD	PNG Services - ESSN Services	
2023	5998501	SVC Only-Essential Services - 2200	APPLIC.ALLOC2.E	1/10/2024	-380.91	USD	PNG Services - ESSN Services	
2023	5998501	SVC Only-Essential Services - 2200	SAFETY.ALLOC2.E	1/10/2024	-220.34	USD	PNG Services - ESSN Services	
2023	5998501	SVC Only-Essential Services - 2200	FLEET.ALLOC2.E	1/10/2024	-229.80	USD	PNG Services - ESSN Services	
2023	5998501	SVC Only-Essential Services - 2200	EXECUTIVE.ALLOC1.E	1/10/2024	-717.24	USD	PNG Services - ESSN Services	
2023	5998501	SVC Only-Essential Services - 2200	HELPDESK.ALLOC1.E	1/10/2024	-146.31	USD	PNG Services - ESSN Services	
2023	5998501	SVC Only-Essential Services - 2200	CYBERSEC2.ALLOC2.E	1/10/2024	-205.11	USD	PNG Services - ESSN Services	
2023	5998511	SVC Only-Essential Sundry - 2200	ACCTGSVC.ALLOC1.E	1/10/2024	-73.43	USD	PNG Services - ESSN Sundry	
2023	5998511	SVC Only-Essential Sundry - 2200	INTAUDIT.ALLOC1.E	1/10/2024	-34.05	USD	PNG Services - ESSN Sundry	
2023	5998511	SVC Only-Essential Sundry - 2200	TREASURY.ALLOC1.E	1/10/2024	-89.40	USD	PNG Services - ESSN Sundry	
2023	5998511	SVC Only-Essential Sundry - 2200	PLANBUDG.ALLOC1.E	1/10/2024	-53.96	USD	PNG Services - ESSN Sundry	
2023	5998511	SVC Only-Essential Sundry - 2200	HUMANRSRCS.ALLOC2.	1/10/2024	-840.94	USD	PNG Services - ESSN Sundry	
2023	5998511	SVC Only-Essential Sundry - 2200	LEGALSVC.ALLOC1.E	1/10/2024	-123.06	USD	PNG Services - ESSN Sundry	
2023	5998511	SVC Only-Essential Sundry - 2200	CYBERSEC.ALLOC2.E	1/10/2024	-52.15	USD	PNG Services - ESSN Sundry	
2023	5998511	SVC Only-Essential Sundry - 2200	CYBERSEC2.ALLOC2.E	1/10/2024	-45.94	USD	PNG Services - ESSN Sundry	
2023	5998501	SVC Only-Essential Services - 2200	HUMANRSRCS.ALLOC2.	1/3/2024	1,193.45	USD	PNG Services - ESSN Services	
2023	5998501	SVC Only-Essential Services - 2200	COMREL.ALLOC2.E	1/3/2024	86.67	USD	PNG Services - ESSN Services	
2023	5998501	SVC Only-Essential Services - 2200	TELECOMM.ALLOC2.E	1/3/2024	122.78	USD	PNG Services - ESSN Services	
2023	5998501	SVC Only-Essential Services - 2200	CYBERSEC.ALLOC2.E	1/3/2024	110.03	USD	PNG Services - ESSN Services	
2023	5998501	SVC Only-Essential Services - 2200	APPLIC.ALLOC2.E	1/3/2024	380.91	USD	PNG Services - ESSN Services	
2023	5998501	SVC Only-Essential Services - 2200	SAFETY.ALLOC2.E	1/3/2024	220.34	USD	PNG Services - ESSN Services	
2023	5998501	SVC Only-Essential Services - 2200	FLEET.ALLOC2.E	1/3/2024	229.80	USD	PNG Services - ESSN Services	
2023	5998501	SVC Only-Essential Services - 2200	EXECUTIVE.ALLOC1.E	1/3/2024	717.24	USD	PNG Services - ESSN Services	
2023	5998501	SVC Only-Essential Services - 2200	HELPDESK.ALLOC1.E	1/3/2024	146.31	USD	PNG Services - ESSN Services	
2023	5998501	SVC Only-Essential Services - 2200	CYBERSEC2.ALLOC2.E	1/3/2024	205.11	USD	PNG Services - ESSN Services	
2023	5998511	SVC Only-Essential Sundry - 2200	ACCTGSVC.ALLOC1.E	1/3/2024	73.43	USD	PNG Services - ESSN Sundry	
2023	5998511	SVC Only-Essential Sundry - 2200	INTAUDIT.ALLOC1.E	1/3/2024	34.05	USD	PNG Services - ESSN Sundry	
2023	5998511	SVC Only-Essential Sundry - 2200	TREASURY.ALLOC1.E	1/3/2024	89.40	USD	PNG Services - ESSN Sundry	
2023	5998511	SVC Only-Essential Sundry - 2200	PLANBUDG.ALLOC1.E	1/3/2024	53.96	USD	PNG Services - ESSN Sundry	
2023	5998511	SVC Only-Essential Sundry - 2200	HUMANRSRCS.ALLOC2.	1/3/2024	840.94	USD	PNG Services - ESSN Sundry	
2023	5998511	SVC Only-Essential Sundry - 2200	LEGALSVC.ALLOC1.E	1/3/2024	123.06	USD	PNG Services - ESSN Sundry	
2023	5998511	SVC Only-Essential Sundry - 2200	CYBERSEC.ALLOC2.E	1/3/2024	52.15	USD	PNG Services - ESSN Sundry	
2023	5998511	SVC Only-Essential Sundry - 2200	CYBERSEC2.ALLOC2.E	1/3/2024	45.94	USD	PNG Services - ESSN Sundry	
2023	5303030	Contractor Services		1/9/2024	-7,862.43	USD		
2023	5303030	Contractor Services		1/9/2024	-441.00	USD		
2023	5303030	Contractor Services		1/9/2024	-1,721.00	USD		
2023	5303030	Contractor Services		1/9/2024	-3,402.00	USD		
2023	5303890	Miscellaneous Outside Services		1/9/2024	-4,044.00	USD		
2023	5303890	Miscellaneous Outside Services		1/9/2024	4,044.00	USD	CTR SR01/131318	
2023	5303030	Contractor Services		1/9/2024	7,862.43	USD	CTR SR01/167702	
2023	5303030	Contractor Services		1/9/2024	441.00	USD	CTR SR01/169020	
2023	5303030	Contractor Services		1/9/2024	1,721.00	USD	CTR SR01/169108	
2023	5303030	Contractor Services		1/9/2024	3,402.00	USD	CTR SR01/169108	
2023	5303890	Miscellaneous Outside Services		1/4/2024	-1,535.00	USD		Pikeville New Mtr Installation Residenti
2023	5303890	Miscellaneous Outside Services		1/4/2024	1,535.00	USD	ORD 133800PKYC	PKYC New Meter Installation Residential
2023	5998501	SVC Only-Essential Services - 2200	CYBERSEC2.ALLOC2.E	1/14/2024	314.33	USD	PNG Services - ESSN Services	
2023	5998511	SVC Only-Essential Sundry - 2200	CYBERSEC2.ALLOC2.E	1/14/2024	100.13	USD	PNG Services - ESSN Sundry	
2023	5998501	SVC Only-Essential Services - 2200	CYBERSEC2.ALLOC2.E	1/15/2024	4,215.16	USD	PNG Services - ESSN Services	
2023	5998511	SVC Only-Essential Sundry - 2200	CYBERSEC2.ALLOC2.E	1/15/2024	1,342.75	USD	PNG Services - ESSN Sundry	
2023	5998501	SVC Only-Essential Services - 2200	CYBERSEC.ALLOC2.E	1/14/2024	277.00	USD	PNG Services - ESSN Services	
2023	5998501	SVC Only-Essential Services - 2200	CYBERSEC.ALLOC2.E	1/15/2024	3,714.51	USD	PNG Services - ESSN Services	
2023	5998511	SVC Only-Essential Sundry - 2200	CYBERSEC.ALLOC2.E	1/15/2024	563.46	USD	PNG Services - ESSN Sundry	
2023	5998501	SVC Only-Essential Services - 2200	TREASURY.ALLOC1.E	1/15/2024	1,930.81	USD	PNG Services - ESSN Services	
2023	5998511	SVC Only-Essential Sundry - 2200	TREASURY.ALLOC1.E	1/15/2024	-2,784.56	USD	PNG Services - ESSN Sundry	
2023	5303210	Accounting/Auditing Services	PWC 2023 Audit	1/2/2024	5,480.56	USD	PWC Dec 2023 Audit Accrual	
2023	5303210	Accounting/Auditing Services	Conv Pmt--ADP (XWK	1/3/2024	357.16	USD	ADP--Payroll Fees 12/8/2023--XWX	

2023	5303210	Accounting/Auditing Services	Conv Pmt--ADP (XWK	1/3/2024	1,719.96	USD		ADP--Payroll Fees 12/22/2023--XWK	
2023	5303210	Accounting/Auditing Services	1600 - PwC Tax Rec	1/4/2024	1,219.14	USD		Reclass PwC Invoice #1035622637-2	
2023	5303210	Accounting/Auditing Services	1600 - PwC Tax Rec	1/4/2024	-1,219.14	USD		Reclass PwC Invoice #1035622637-2	
2023	5303210	Accounting/Auditing Services	REVERSAL--1600 - P	1/4/2024	-1,219.14	USD		Reclass PwC Invoice #1035622637-2	
2023	5303210	Accounting/Auditing Services	REVERSAL--1600 - P	1/4/2024	1,219.14	USD		Reclass PwC Invoice #1035622637-2	
2023	5303210	Accounting/Auditing Services	1600 - PwC Tax Rec	1/4/2024	203.19	USD		Reclass PwC Invoice #1035622637-2	
2023	5303210	Accounting/Auditing Services	1600 - PwC Tax Rec	1/4/2024	-203.19	USD		Reclass PwC Invoice #1035622637-2	
2023	5998501	SVC Only-Essential Services - 2200	BILL.ALLOC2.E	1/15/2024	-467.32	USD		PNG Services - ESSN Services	
2023	5998501	SVC Only-Essential Services - 2200	CUSTRELAT.ALLOC2.E	1/15/2024	1,661.20	USD		PNG Services - ESSN Services	
2023	5998501	SVC Only-Essential Services - 2200	TELECOMM.ALLOC2.E	1/15/2024	6,029.80	USD		PNG Services - ESSN Services	
2023	5998501	SVC Only-Essential Services - 2200	CALL.ALLOC2.E	1/15/2024	3,520.99	USD		PNG Services - ESSN Services	
2023	5998501	SVC Only-Essential Services - 2200	HELPDESK.ALLOC1.E	1/15/2024	5,038.44	USD		PNG Services - ESSN Services	
2023	5998511	SVC Only-Essential Sundry - 2200	CUSTRELAT.ALLOC2.E	1/15/2024	106.14	USD		PNG Services - ESSN Sundry	
2023	5998511	SVC Only-Essential Sundry - 2200	CALL.ALLOC2.E	1/15/2024	379.39	USD		PNG Services - ESSN Sundry	
2023	5998511	SVC Only-Essential Sundry - 2200	HELPDESK.ALLOC1.E	1/15/2024	1,230.16	USD		PNG Services - ESSN Sundry	
2023	5999058	Inter-Company Operating Expenses-1800-Delgasco	CM Allocation	1/15/2024	-21,008.28	USD		ALLOCATION VARIABLE COST OF CM TO SUBS Nov Actual	
2023	5999059	Inter-Company Operating Expenses-1900-ENPRO	CM Allocation	1/15/2024	-2,363.37	USD		ALLOCATION VARIABLE COST OF CM TO SUBS Nov Actual	
2023	5999058	Inter-Company Operating Expenses-1800-Delgasco	CM Allocation	1/15/2024	117,569.52	USD		Allocation of CM's VC to Subs - True Up YTD 2023	
2023	5999059	Inter-Company Operating Expenses-1900-ENPRO	CM Allocation	1/15/2024	-39,127.66	USD		Allocation of CM's VC to Subs - True Up YTD 2023	
2023	5998501	SVC Only-Essential Services - 2200	CALL.ALLOC2.E	1/16/2024	3,987.07	USD		PNG Services - ESSN Services-2	
2023	5303310	Consultant Services	Book (and Reserve	1/16/2024	109,866.66	USD		Book (and Reserve for) Tax Repair Consulting Expen	
2023	5303210	Accounting/Auditing Services	PWC 2023 Audit	1/2/2024	541.51	USD		PWC Dec 2023 Audit Accrual	
2023	5303210	Accounting/Auditing Services	Conv Pmt-- (F37)	1/3/2024	425.82	USD		ADP--Payroll Fees 12/15/2023--F37	
2023	5303210	Accounting/Auditing Services	1300 - PwC Tax Rec	1/4/2024	121.68	USD		Reclass PwC Invoice #1035622637-2	
2023	5303210	Accounting/Auditing Services	REVERSAL--1300 - P	1/4/2024	-121.68	USD		Reclass PwC Invoice #1035622637-2	
2023	5303210	Accounting/Auditing Services	1300 - PwC Tax Rec	1/4/2024	-121.68	USD		Reclass PwC Invoice #1035622637-2	
2023	5303210	Accounting/Auditing Services	REVERSAL--1300 - P	1/4/2024	121.68	USD		Reclass PwC Invoice #1035622637-2	
2023	5998501	SVC Only-Essential Services - 2200	CUSTRELAT.ALLOC2.E	1/14/2024	152.31	USD		PNG Services - ESSN Services	
2023	5998501	SVC Only-Essential Services - 2200	TELECOMM.ALLOC2.E	1/14/2024	449.65	USD		PNG Services - ESSN Services	
2023	5998501	SVC Only-Essential Services - 2200	HELPDESK.ALLOC1.E	1/14/2024	365.94	USD		PNG Services - ESSN Services	
2023	5998501	SVC Only-Essential Services - 2200	CALL.ALLOC2.E	1/14/2024	278.34	USD		PNG Services - ESSN Services	
2023	5998511	SVC Only-Essential Sundry - 2200	HELPDESK.ALLOC1.E	1/14/2024	89.35	USD		PNG Services - ESSN Sundry	
2023	5303315	IT/Telecom Contractor Services		1/4/2024	7.23	USD	PNG COMPANIES LLC	ORD 201600090	CITRIX LICENSE Delta
2023	5303315	IT/Telecom Contractor Services		1/12/2024	15.26	USD	PNG COMPANIES LLC	ORD 201300052	SW BLACKLINE IMPLEMENT - PURCHASED
2023	5303991	Miscellaneous Outside Services - 2200	ACCTGSVC.ALLOC1	1/9/2024	71.46	USD		Miscellaneous Outside Services-2200	
2023	5303991	Miscellaneous Outside Services - 2200	ACCTSPAY.ALLOC1	1/9/2024	115.64	USD		Miscellaneous Outside Services-2200	
2023	5303991	Miscellaneous Outside Services - 2200	TAXSVC.ALLOC1	1/9/2024	3.23	USD		Miscellaneous Outside Services-2200	
2023	5303991	Miscellaneous Outside Services - 2200	CASHMGT.ALLOC1	1/9/2024	0.32	USD		Miscellaneous Outside Services-2200	
2023	5303991	Miscellaneous Outside Services - 2200	HUMANRSRCS.ALLOC2	1/9/2024	23.16	USD		Miscellaneous Outside Services-2200	
2023	5303991	Miscellaneous Outside Services - 2200	LEGALSVC.ALLOC1	1/9/2024	210.30	USD		Miscellaneous Outside Services-2200	
2023	5303991	Miscellaneous Outside Services - 2200	COMREL.ALLOC2	1/9/2024	22.08	USD		Miscellaneous Outside Services-2200	
2023	5303991	Miscellaneous Outside Services - 2200	APPLIC.ALLOC2	1/9/2024	161.89	USD		Miscellaneous Outside Services-2200	
2023	5303991	Miscellaneous Outside Services - 2200	OPSADMIN.ALLOC2	1/9/2024	0.60	USD		Miscellaneous Outside Services-2200	
2023	5303991	Miscellaneous Outside Services - 2200	INTERN.ALLOC2	1/9/2024	5.11	USD		Miscellaneous Outside Services-2200	
2023	5998501	SVC Only-Essential Services - 2200	CALL.ALLOC2.E	1/16/2024	315.18	USD		PNG Services - ESSN Services-2	
2023	5303991	Miscellaneous Outside Services - 2200	ACCTGSVC.ALLOC1	1/9/2024	676.05	USD		Miscellaneous Outside Services-2200	
2023	5303991	Miscellaneous Outside Services - 2200	ACCTSPAY.ALLOC1	1/9/2024	1,855.19	USD		Miscellaneous Outside Services-2200	
2023	5303991	Miscellaneous Outside Services - 2200	TAXSVC.ALLOC1	1/9/2024	66.15	USD		Miscellaneous Outside Services-2200	
2023	5303991	Miscellaneous Outside Services - 2200	CASHMGT.ALLOC1	1/9/2024	5.17	USD		Miscellaneous Outside Services-2200	
2023	5303991	Miscellaneous Outside Services - 2200	HUMANRSRCS.ALLOC2	1/9/2024	318.90	USD		Miscellaneous Outside Services-2200	
2023	5303991	Miscellaneous Outside Services - 2200	LEGALSVC.ALLOC1	1/9/2024	3,444.54	USD		Miscellaneous Outside Services-2200	
2023	5303991	Miscellaneous Outside Services - 2200	COMREL.ALLOC2	1/9/2024	279.31	USD		Miscellaneous Outside Services-2200	
2023	5303991	Miscellaneous Outside Services - 2200	APPLIC.ALLOC2	1/9/2024	2,170.98	USD		Miscellaneous Outside Services-2200	
2023	5998511	SVC Only-Essential Sundry - 2200	SUPCHAIN.ALLOC2.E	1/14/2024	0.62	USD		PNG Services - ESSN Sundry	
2023	5303890	Miscellaneous Outside Services	PNC Bank Fees	1/4/2024	-10.00	USD		12/31/23 PNC Bank Fees-Lockbox	
2023	5303315	IT/Telecom Contractor Services		1/9/2024	39.68	USD	PEOPLES NATURAL GAS COMPA	CTR SR01/135104	
2023	5998501	SVC Only-Essential Services - 2200	SUPCHAIN.ALLOC2.E	1/14/2024	5.99	USD		PNG Services - ESSN Services	
2023	5998511	SVC Only-Essential Sundry - 2200	CUSTRELAT.ALLOC2.E	1/14/2024	9.73	USD		PNG Services - ESSN Sundry	
2023	5998511	SVC Only-Essential Sundry - 2200	CALL.ALLOC2.E	1/14/2024	29.99	USD		PNG Services - ESSN Sundry	
2023	5998511	SVC Only-Essential Sundry - 2200	SAFETY.ALLOC2.E	1/14/2024	5.23	USD		PNG Services - ESSN Sundry	
2023	5303315	IT/Telecom Contractor Services		1/2/2024	10.96	USD	PEOPLES NATURAL GAS COMPA	CTR SR01/135103	
2023	5998511	SVC Only-Essential Sundry - 2200	FLEET.ALLOC2.E	1/14/2024	26.59	USD		PNG Services - ESSN Sundry	
2023	5998511	SVC Only-Essential Sundry - 2200	REGLEGAL.ALLOC2.E	1/14/2024	8.74	USD		PNG Services - ESSN Sundry	
2023	5998501	SVC Only-Essential Services - 2200	COMREL.ALLOC2.E	1/14/2024	32.02	USD		PNG Services - ESSN Services	
2023	5998511	SVC Only-Essential Sundry - 2200	INTAUDIT.ALLOC1.E	1/14/2024	-8.79	USD		PNG Services - ESSN Sundry	
2023	5303210	Accounting/Auditing Services	1300 - PwC Tax Rec	1/4/2024	20.28	USD		Reclass PwC Invoice #1035622637-2	
2023	5303315	IT/Telecom Contractor Services		1/9/2024	26.88	USD	PEOPLES NATURAL GAS COMPA	CTR SR01/165104	
2023	5303890	Miscellaneous Outside Services	ACT	1/2/2024	21.37	USD		Amortize Platts 2023-2024 December 2023	
2023	5303315	IT/Telecom Contractor Services		1/9/2024	66.96	USD	PEOPLES NATURAL GAS COMPA	CTR SR01/135106	
2023	5998511	SVC Only-Essential Sundry - 2200	CYBERSEC.ALLOC2.E	1/14/2024	42.02	USD		PNG Services - ESSN Sundry	
2023	5998511	SVC Only-Essential Sundry - 2200	TREASURY.ALLOC1.E	1/14/2024	-170.01	USD		PNG Services - ESSN Sundry	
2023	5998501	SVC Only-Essential Services - 2200	TREASURY.ALLOC1.E	1/14/2024	117.88	USD		PNG Services - ESSN Services	
2023	5998511	SVC Only-Essential Sundry - 2200	LEGALSVC.ALLOC1.E	1/14/2024	102.33	USD		PNG Services - ESSN Sundry	
2023	5998511	SVC Only-Essential Sundry - 2200	EXECUTIVE.ALLOC1.E	1/14/2024	59.49	USD		PNG Services - ESSN Sundry	
2023	5303210	Accounting/Auditing Services	1300 - PwC Tax Rec	1/4/2024	-20.28	USD		Reclass PwC Invoice #1035622637-2	
2023	5303315	IT/Telecom Contractor Services		1/2/2024	148.00	USD	PEOPLES NATURAL GAS COMPA	CTR SR01/135104	
2023	5998511	SVC Only-Essential Sundry - 2200	COMREL.ALLOC2.E	1/14/2024	169.71	USD		PNG Services - ESSN Sundry	
2023	5998501	SVC Only-Essential Services - 2200	BILL.ALLOC2.E	1/14/2024	-36.94	USD		PNG Services - ESSN Services	
2023	5303890	Miscellaneous Outside Services	PNC Bank Fees	1/4/2024	60.50	USD		12/31/23 PNC Bank Fees	
2023	5303890	Miscellaneous Outside Services		1/4/2024	168.64	USD	PEOPLES NATURAL GAS COMPA	CTR SR01/135106	
2023	5303890	Miscellaneous Outside Services		1/4/2024	223.59	USD	PEOPLES NATURAL GAS COMPA	CTR SR01/135103	
2023	5303315	IT/Telecom Contractor Services		1/4/2024	2,289.40	USD	PEOPLES NATURAL GAS COMPA	CTR SR01/135104	
2023	5303315	IT/Telecom Contractor Services		1/4/2024	1,550.89	USD	PEOPLES NATURAL GAS COMPA	CTR SR01/165104	
2023	5303315	IT/Telecom Contractor Services		1/2/2024	100.25	USD	PEOPLES NATURAL GAS COMPA	CTR SR01/165104	
2023	5303315	IT/Telecom Contractor Services		1/2/2024	98.21	USD	PEOPLES NATURAL GAS COMPA	CTR SR01/135102	

2023	5303890	Miscellaneous Outside Services	ACT		1/2/2024	828.18	USD		Amortize Platts 2023-2024 December 2023	
2023	5998501	SVC Only-Essential Services - 2200	PLANBUDG.ALLOC1.E		1/14/2024	936.37	USD		PNG Services - ESSN Services	
2023	5998511	SVC Only-Essential Sundry - 2200	PLANBUDG.ALLOC1.E		1/14/2024	-273.75	USD		PNG Services - ESSN Sundry	
2023	5998501	SVC Only-Essential Services - 2200	PLANBUDG.ALLOC1.E		1/15/2024	15,337.08	USD		PNG Services - ESSN Services	
2023	5998511	SVC Only-Essential Sundry - 2200	PLANBUDG.ALLOC1.E		1/15/2024	-4,483.84	USD		PNG Services - ESSN Sundry	
2023	5998501	SVC Only-Essential Services - 2200	ACCTGSVC.ALLOC1.E		1/15/2024	14,283.83	USD		PNG Services - ESSN Services	
2023	5998511	SVC Only-Essential Sundry - 2200	ACCTGSVC.ALLOC1.E		1/15/2024	758.20	USD		PNG Services - ESSN Sundry	
2023	5998501	SVC Only-Essential Services - 2200	ACCTGSVC.ALLOC1.E		1/14/2024	1,509.87	USD		PNG Services - ESSN Services	
2023	5998511	SVC Only-Essential Sundry - 2200	ACCTGSVC.ALLOC1.E		1/14/2024	80.14	USD		PNG Services - ESSN Sundry	
2023	5998501	SVC Only-Essential Services - 2200	HUMANRSRCS.ALLOC2.		1/15/2024	33,043.59	USD		PNG Services - ESSN Services	
2023	5998511	SVC Only-Essential Sundry - 2200	HUMANRSRCS.ALLOC2.		1/15/2024	25,046.00	USD		PNG Services - ESSN Sundry	
2023	5998501	SVC Only-Essential Services - 2200	HUMANRSRCS.ALLOC2.		1/14/2024	2,399.98	USD		PNG Services - ESSN Services	
2023	5998511	SVC Only-Essential Sundry - 2200	HUMANRSRCS.ALLOC2.		1/14/2024	1,819.11	USD		PNG Services - ESSN Sundry	
2023	5303890	Miscellaneous Outside Services	PNC Bank Fees		1/4/2024	6,318.79	USD		12/31/23 PNC Bank Fees-Lockbox	
2023	5303890	Miscellaneous Outside Services	PNC Bank Fees		1/4/2024	254.11	USD		12/31/23 PNC Bank Fees	
2023	5303890	Miscellaneous Outside Services	PNC Bank Fees		1/4/2024	3,938.00	USD		12/31/23 PNC Bank Fees-Lockbox	
2023	5998501	SVC Only-Essential Services - 2200	LEGALSVC.ALLOC1.E		1/14/2024	572.52	USD		PNG Services - ESSN Services	
2023	5998501	SVC Only-Essential Services - 2200	LEGALSVC.ALLOC1.E		1/15/2024	9,377.49	USD		PNG Services - ESSN Services	
2023	5998511	SVC Only-Essential Sundry - 2200	LEGALSVC.ALLOC1.E		1/15/2024	1,676.00	USD		PNG Services - ESSN Sundry	
2023	5998501	SVC Only-Essential Services - 2200	EXECUTIVE.ALLOC1.E		1/14/2024	1,756.85	USD		PNG Services - ESSN Services	
2023	5998501	SVC Only-Essential Services - 2200	EXECUTIVE.ALLOC1.E		1/15/2024	28,776.01	USD		PNG Services - ESSN Services	
2023	5998511	SVC Only-Essential Sundry - 2200	EXECUTIVE.ALLOC1.E		1/15/2024	974.33	USD		PNG Services - ESSN Sundry	
2023	5998501	SVC Only-Essential Services - 2200	COMREL.ALLOC2.E		1/15/2024	405.12	USD		PNG Services - ESSN Services	
2023	5998511	SVC Only-Essential Sundry - 2200	COMREL.ALLOC2.E		1/15/2024	2,146.86	USD		PNG Services - ESSN Sundry	
2023	5998501	SVC Only-Essential Services - 2200	TAXSVC.ALLOC1.E		1/14/2024	132.13	USD		PNG Services - ESSN Services	
2023	5998511	SVC Only-Essential Sundry - 2200	TAXSVC.ALLOC1.E		1/14/2024	-208.97	USD		PNG Services - ESSN Sundry	
2023	5998501	SVC Only-Essential Services - 2200	TAXSVC.ALLOC1.E		1/15/2024	2,708.58	USD		PNG Services - ESSN Services	
2023	5998511	SVC Only-Essential Sundry - 2200	TAXSVC.ALLOC1.E		1/15/2024	-4,283.89	USD		PNG Services - ESSN Sundry	
2023	5998501	SVC Only-Essential Services - 2200	APPLIC.ALLOC2.E		1/14/2024	606.38	USD		PNG Services - ESSN Services	
2023	5998511	SVC Only-Essential Sundry - 2200	APPLIC.ALLOC2.E		1/14/2024	73.35	USD		PNG Services - ESSN Sundry	
2023	5998501	SVC Only-Essential Services - 2200	APPLIC.ALLOC2.E		1/15/2024	8,131.48	USD		PNG Services - ESSN Services	
2023	5998511	SVC Only-Essential Sundry - 2200	APPLIC.ALLOC2.E		1/15/2024	983.56	USD		PNG Services - ESSN Sundry	
2023	5998501	SVC Only-Essential Services - 2200	INTAUDIT.ALLOC1.E		1/14/2024	196.74	USD		PNG Services - ESSN Services	
2023	5998501	SVC Only-Essential Services - 2200	INTAUDIT.ALLOC1.E		1/15/2024	3,222.51	USD		PNG Services - ESSN Services	
2023	5998511	SVC Only-Essential Sundry - 2200	INTAUDIT.ALLOC1.E		1/15/2024	-144.04	USD		PNG Services - ESSN Sundry	
2023	5998501	SVC Only-Essential Services - 2200	SAFETY.ALLOC2.E		1/14/2024	386.10	USD		PNG Services - ESSN Services	
2023	5998501	SVC Only-Essential Services - 2200	SAFETY.ALLOC2.E		1/15/2024	6,421.69	USD		PNG Services - ESSN Services	
2023	5998511	SVC Only-Essential Sundry - 2200	SAFETY.ALLOC2.E		1/15/2024	86.97	USD		PNG Services - ESSN Sundry	
2023	5998501	SVC Only-Essential Services - 2200	REGLEGAL.ALLOC2.E		1/14/2024	119.69	USD		PNG Services - ESSN Services	
2023	5998501	SVC Only-Essential Services - 2200	REGLEGAL.ALLOC2.E		1/15/2024	2,376.60	USD		PNG Services - ESSN Services	
2023	5998511	SVC Only-Essential Sundry - 2200	REGLEGAL.ALLOC2.E		1/15/2024	173.57	USD		PNG Services - ESSN Sundry	
2023	5998501	SVC Only-Essential Services - 2200	FLEET.ALLOC2.E		1/14/2024	329.54	USD		PNG Services - ESSN Services	
2023	5998501	SVC Only-Essential Services - 2200	FLEET.ALLOC2.E		1/15/2024	6,289.15	USD		PNG Services - ESSN Services	
2023	5998511	SVC Only-Essential Sundry - 2200	FLEET.ALLOC2.E		1/15/2024	507.49	USD		PNG Services - ESSN Sundry	
2024	5303890	Miscellaneous Outside Services	1300--Outside Serv		1/9/2024	-61.80	USD		1300--Outside Services Accrual (Finance)	
2024	5303890	Miscellaneous Outside Services	1300--Outside Serv		1/9/2024	-41.20	USD		1300--Outside Services Accrual (Finance)	
2024	5303220	Legal Services	Ballard Spahr Accr		1/9/2024	-51.50	USD		Accrual for potentially unreceived invoices from B	
2024	5303220	Legal Services	Estimate		1/9/2024	-11,568.00	USD		SKO	
2024	5303030	Contractor Services	Estimate		1/9/2024	-2,635.10	USD		ENSITE USA	21NICH-INS-TRANSMISSION LINE #2 MAD CO
2024	5303030	Contractor Services	Estimate		1/9/2024	-18,857.75	USD		ENSITE USA	21NICH-INS-TRANSMISSION LINE #2 JESS CO
2024	5303030	Contractor Services	Estimate		1/9/2024	-27,829.31	USD		ENSITE USA	23-nich- easement acuisition madison
2024	5303030	Contractor Services	Estimate		1/9/2024	-21,716.25	USD		ENSITE USA	23 BERA EXT 8" STEEL GAS ROCKCASTLE CO
2024	5303030	Contractor Services	Estimate		1/9/2024	-15,977.65	USD		ENSITE USA	23 BERA EXT 8" STEEL MAIN BROADHEAD CITY
2024	5303030	Contractor Services	Estimate		1/9/2024	-9,766.10	USD		ENSITE USA	23 BERA 8" STEEL MIAN IN MT VERNON CITY
2024	5303030	Contractor Services	Estimate		1/9/2024	-82.50	USD		ENSITE USA	23CORB-INS-4" STEEL TO LAUREL RIDGE
2024	5303220	Legal Services	Ballard Spahr Accr		1/9/2024	-521.18	USD		Accrual for potentially unreceived invoices from B	
2024	5303890	Miscellaneous Outside Services	1600--Outside Serv		1/9/2024	-625.42	USD		1600--Outside Services Accrual (Finance)	
2024	5303890	Miscellaneous Outside Services	1600--Outside Serv		1/9/2024	-416.95	USD		1600--Outside Services Accrual (Finance)	
2024	5303315	IT/Telecom Contractor Services	Outside Services		1/9/2024	-16,000.00	USD		IDI Consulting--Delta Integration	DELTA IT INTEGRATION
2024	5303890	Miscellaneous Outside Services		20240102	1/2/2024	1,045.65	USD	KING BEE DELIVERY LLC		
2024	5303310	Consultant Services		20240102	1/2/2024	1,575.00	USD	CAPITAL LINK CONSULTANTS		
2024	5303315	IT/Telecom Contractor Services		20240102	1/4/2024	1,520.50	USD	ELINK DESIGN INC	ATTN: BILLINING	DELTA IT INTEGRATION
2024	5303030	Contractor Services		20240102	1/2/2024	7,693.75	USD	SGM MURPHY'S EXCAVATING	Contractor Services	22-nich-replacement of aldyl a in NV-3
2024	5303030	Contractor Services		20240102	1/2/2024	439.90	USD	SHANE SYSTEMS INC	Contractor Services	
2024	5303030	Contractor Services		20240102	1/2/2024	2,502.83	USD	ACCESS LAND SERVICES LLC	Contractor Services	23 TRACK EASEMENT COST ROCKASTLE MT VERN
2024	5303325	Professional/Temporary Labor		20240103	1/3/2024	41.96	USD	ALPHA BUSINESS SOLUTIONS		
2024	5303325	Professional/Temporary Labor		20240103	1/3/2024	41.96	USD	ALPHA BUSINESS SOLUTIONS		
2024	5303325	Professional/Temporary Labor		20240103	1/3/2024	41.96	USD	ALPHA BUSINESS SOLUTIONS		
2024	5303325	Professional/Temporary Labor		20240103	1/3/2024	201.72	USD	ALPHA BUSINESS SOLUTIONS		
2024	5303325	Professional/Temporary Labor		20240103	1/3/2024	468.78	USD	ALPHA BUSINESS SOLUTIONS		
2024	5303325	Professional/Temporary Labor		20240103	1/3/2024	468.78	USD	ALPHA BUSINESS SOLUTIONS		
2024	5303325	Professional/Temporary Labor		20240103	1/3/2024	201.72	USD	ALPHA BUSINESS SOLUTIONS		
2024	5303325	Professional/Temporary Labor		20240103	1/3/2024	3,750.00	USD	ALPHA BUSINESS SOLUTIONS		
2024	5303325	Professional/Temporary Labor		20240103	1/3/2024	201.72	USD	ALPHA BUSINESS SOLUTIONS		
2024	5303325	Professional/Temporary Labor		20240103	1/3/2024	468.78	USD	ALPHA BUSINESS SOLUTIONS		
2024	5303325	Professional/Temporary Labor		20240103	1/3/2024	201.72	USD	ALPHA BUSINESS SOLUTIONS		
2024	5303325	Professional/Temporary Labor		20240103	1/3/2024	468.78	USD	ALPHA BUSINESS SOLUTIONS		
2024	5303890	Miscellaneous Outside Services		20240103	1/4/2024	836.52	USD	KING BEE DELIVERY LLC		
2024	5303220	Legal Services		20240103	1/4/2024	2,793.93	USD	MCCARTER & ENGLISH LLP	FOUR GATEWAY CENTER	
2024	5303325	Professional/Temporary Labor		20240103	1/4/2024	904.40	USD	PEOPLE 2.0 GLOBAL INC	NOVUS STAFFING SOLUTIONS	
2024	5303030	Contractor Services		20240103	1/3/2024	714.00	USD	MARTIN CONTRACTING INC	Contractor Services	23 BERA SVC 103 BOWMAN RD # 15
2024	5303030	Contractor Services		20240103	1/3/2024	714.00	USD	MARTIN CONTRACTING INC	Contractor Services	23 BERA SVC 107 HERNDON LN
2024	5303030	Contractor Services		20240103	1/3/2024	714.00	USD	MARTIN CONTRACTING INC	Contractor Services	23-nich-retire 856 wilmore rd
2024	5303030	Contractor Services		20240103	1/3/2024	1,428.00	USD	MARTIN CONTRACTING INC	Contractor Services	23 BERA SVC 1057 MEADOW RIDGE DR
2024	5303030	Contractor Services		20240103	1/3/2024	1,428.00	USD	MARTIN CONTRACTING INC	Contractor Services	23 BERA SVC 240 TRILLIUM LOOP DR # 47

2024	5303030	Contractor Services	20240103	1/3/2024	1,428.00	USD	MARTIN CONTRACTING INC		Contractor Services	23 BERA SVC 236 TRILLIUM LOOP # 45
2024	5303030	Contractor Services	20240103	1/3/2024	1,428.00	USD	MARTIN CONTRACTING INC		Contractor Services	23STAT-SVC 188 CRABTREE LN
2024	5303030	Contractor Services	20240103	1/3/2024	1,428.00	USD	MARTIN CONTRACTING INC		Contractor Services	23-nich-sl-new-107 witts lane
2024	5303030	Contractor Services	20240103	1/3/2024	535.50	USD	MARTIN CONTRACTING INC		Contractor Services	23BARB-SVC-TYE@632 KY 3449
2024	5303030	Contractor Services	20240103	1/3/2024	535.50	USD	MARTIN CONTRACTING INC		Contractor Services	23STAT-SVC 4520 MCCORMICK RD
2024	5303030	Contractor Services	20240103	1/3/2024	535.50	USD	MARTIN CONTRACTING INC		Contractor Services	23STAT-RET SVC 32 COURTNEY LN
2024	5303030	Contractor Services	20240103	1/3/2024	892.50	USD	MARTIN CONTRACTING INC		Contractor Services	
2024	5303030	Contractor Services	20240103	1/3/2024	1,284.00	USD	MARTIN CONTRACTING INC		Contractor Services	
2024	5303030	Contractor Services	20240103	1/3/2024	1,071.00	USD	MARTIN CONTRACTING INC		Contractor Services	23-nich-sl-new-132 locust heights
2024	5303030	Contractor Services	20240103	1/3/2024	1,071.00	USD	MARTIN CONTRACTING INC		Contractor Services	23 BERA SVC CONTIUATION OF AN 01
2024	5303030	Contractor Services	20240103	1/3/2024	1,606.50	USD	MARTIN CONTRACTING INC		Contractor Services	23CORB-SVC-4422KY1232PR#61554019
2024	5303030	Contractor Services	20240103	1/3/2024	178.50	USD	MARTIN CONTRACTING INC		Contractor Services	23LOND-SVC-1173PARKERRDPR#61554021
2024	5303030	Contractor Services	20240103	1/3/2024	1,071.00	USD	MARTIN CONTRACTING INC		Contractor Services	23 BERA SVC CONTIUATION OF AN 01
2024	5303030	Contractor Services	20240103	1/3/2024	892.50	USD	MARTIN CONTRACTING INC		Contractor Services	23 BERA RET SVC 750 KIRKSVILLE RD
2024	5303030	Contractor Services	20240103	1/3/2024	662.50	USD	ANDERSON COMMERCIAL CLEAN		Contractor Services	
2024	5303325	Professional/Temporary Labor	20240104	1/7/2024	1,150.00	USD	PEOPLES NATURAL GAS COMPA			
2024	5303890	Miscellaneous Outside Services	20240104	1/5/2024	1,530.00	USD	COLUMBIA GULF TRANSMISSIO	CPG OPCO LP DBA		
2024	5303325	Professional/Temporary Labor	20240104	1/4/2024	1,850.00	USD	ALPHA BUSINESS SOLUTIONS			
2024	5303030	Contractor Services	20240104	1/4/2024	6,552.00	USD	GIBBONS CONSTRUCTION INC		Contractor Services	21CORB-REL-US25WREL(KY#:11-186)KY5910000
2024	5303030	Contractor Services	20240104	1/4/2024	2,184.00	USD	CLAY CORMAN EXCAVATING IN		Contractor Services	24-nich main ext /burley ridge phase 4
2024	5303030	Contractor Services	20240104	1/4/2024	3,433.34	USD	SOUTHLAND PRINTING INC		Contractor Services	
2024	5303220	Legal Services	20240108	1/9/2024	2,588.40	USD	STOLL KEENON & OGDEN PLL			
2024	5303220	Legal Services	20240108	1/9/2024	8,089.20	USD	STOLL KEENON & OGDEN PLL			
2024	5303030	Contractor Services	20240109	1/9/2024	190.80	USD	UNITED RENTALS (NORTH AME		Contractor Services	
2024	5303030	Contractor Services	20240109	1/9/2024	101,127.46	USD	RELIANCE WELL SERVICES LL		Contractor Services	23MIDD-SO-ACIDIZE PEET2 WELL
2024	5303030	Contractor Services	20240109	1/9/2024	714.00	USD	MARTIN CONTRACTING INC		Contractor Services	
2024	5303030	Contractor Services	20240109	1/9/2024	714.00	USD	MARTIN CONTRACTING INC		Contractor Services	23WILL-SVC-372HEMLOCKPR#61566503
2024	5303030	Contractor Services	20240109	1/9/2024	714.00	USD	MARTIN CONTRACTING INC		Contractor Services	24WILL-REPSVC-461MOORERDPR#61321263
2024	5303030	Contractor Services	20240109	1/9/2024	714.00	USD	MARTIN CONTRACTING INC		Contractor Services	23LOND-SVC-1173PARKERRDPR#61554021
2024	5303030	Contractor Services	20240109	1/9/2024	714.00	USD	MARTIN CONTRACTING INC		Contractor Services	23LOND-SVC-42CEDARPR#61569502
2024	5303030	Contractor Services	20240109	1/9/2024	714.00	USD	MARTIN CONTRACTING INC		Contractor Services	23 BERA SVC 2033 PARTRIDGE WAY # 55
2024	5303030	Contractor Services	20240109	1/9/2024	1,428.00	USD	MARTIN CONTRACTING INC		Contractor Services	24LOND-SVC-1727192-PR61571000/2C
2024	5303030	Contractor Services	20240109	1/9/2024	1,428.00	USD	MARTIN CONTRACTING INC		Contractor Services	23 BERA SVC 301 PRESTWICK CIRCLE
2024	5303030	Contractor Services	20240109	1/9/2024	535.50	USD	MARTIN CONTRACTING INC		Contractor Services	23CORB-RETSVC-902W8THPR#61309894
2024	5303030	Contractor Services	20240109	1/9/2024	892.50	USD	MARTIN CONTRACTING INC		Contractor Services	
2024	5303030	Contractor Services	20240109	1/9/2024	1,963.50	USD	MARTIN CONTRACTING INC		Contractor Services	
2024	5303030	Contractor Services	20240109	1/9/2024	892.50	USD	MARTIN CONTRACTING INC		Contractor Services	24 BERA SVC 203 KIETH DR
2024	5303030	Contractor Services	20240109	1/9/2024	45,229.09	USD	MARTIN CONTRACTING INC		Contractor Services	22BERA-INS PIPELINE IN LINCOLN CO
2024	5303890	Miscellaneous Outside Services	20240110	1/11/2024	990.55	USD	IRON MOUNTAIN INC			
2024	5303325	Professional/Temporary Labor	20240111	1/11/2024	41.96	USD	ALPHA BUSINESS SOLUTIONS			
2024	5303890	Miscellaneous Outside Services	20240111	1/11/2024	1,535.00	USD	DIVERSIFIED SOUTHERN MIDS	DIVERSIFIED GAS & OIL COR		Pikeville New Mtr Installation Residenti
2024	5303325	Professional/Temporary Labor	20240111	1/11/2024	507.85	USD	ALPHA BUSINESS SOLUTIONS			
2024	5303325	Professional/Temporary Labor	20240111	1/11/2024	201.72	USD	ALPHA BUSINESS SOLUTIONS			
2024	5303030	Contractor Services	20240111	1/11/2024	132,500.00	USD	RELCON INC		Contractor Services	23CORB-INSTALL GM&R AT LANDFILL
2024	5303320	Training Services	20240111	1/11/2024	4,500.00	USD	BLUEGRASS CDL ACADEMY LLC		Training	
2024	5303320	Training Services	20240111	1/11/2024	4,500.00	USD	BLUEGRASS CDL ACADEMY LLC		Training	
2024	5303320	Training Services	20240111	1/11/2024	4,500.00	USD	BLUEGRASS CDL ACADEMY LLC		Training	
2024	5303325	Professional/Temporary Labor	20240116	1/17/2024	5,895.00	USD	IDI CONSULTING LLC			
2024	5303325	Professional/Temporary Labor	20240116	1/17/2024	4,612.50	USD	IDI CONSULTING LLC			
2024	5303325	Professional/Temporary Labor	20240116	1/17/2024	3,960.00	USD	IDI CONSULTING LLC			
2024	5303890	Miscellaneous Outside Services	20240116	1/17/2024	836.52	USD	KING BEE DELIVERY LLC			
2024	5303030	Contractor Services	20240116	1/16/2024	4,852.24	USD	BLUEGRASS INTEGRATED COMM	BLUEGRASS BUSINESS SERVIC	Contractor Services	
2024	5303030	Contractor Services	20240116	1/16/2024	714.00	USD	MARTIN CONTRACTING INC		Contractor Services	24CORB-SVC-118BELAWOODPR#61572004
2024	5303030	Contractor Services	20240116	1/16/2024	714.00	USD	MARTIN CONTRACTING INC		Contractor Services	24 BERA SVC 219 PATRIOT TRAIL
2024	5303030	Contractor Services	20240116	1/16/2024	714.00	USD	MARTIN CONTRACTING INC		Contractor Services	24 BERA SVC 223 PATRIOT TRL
2024	5303030	Contractor Services	20240116	1/16/2024	714.00	USD	MARTIN CONTRACTING INC		Contractor Services	23 BERA SVC 213 PATRIOT TRAIL
2024	5303030	Contractor Services	20240116	1/16/2024	714.00	USD	MARTIN CONTRACTING INC		Contractor Services	24 BERA SVC 151 PATRIOT TRAIL
2024	5303030	Contractor Services	20240116	1/16/2024	714.00	USD	MARTIN CONTRACTING INC		Contractor Services	24 BERA SVC 139 PATRIOT TRAIL
2024	5303030	Contractor Services	20240116	1/16/2024	1,428.00	USD	MARTIN CONTRACTING INC		Contractor Services	24LOND-SVC-957COURTRDPR#61566529
2024	5303030	Contractor Services	20240116	1/16/2024	59,403.02	USD	MARTIN CONTRACTING INC		Contractor Services	22BERA-INS PIPELINE IN LINCOLN CO
2024	5303030	Contractor Services	20240116	1/16/2024	178.50	USD	MARTIN CONTRACTING INC		Contractor Services	24CORB-RETSVC-2417MAINPR#61328419
2024	5303030	Contractor Services	20240116	1/16/2024	1,249.50	USD	MARTIN CONTRACTING INC		Contractor Services	24CORB-REPSVC-927BARVPR#61332948
2024	5303030	Contractor Services	20240116	1/16/2024	954.19	USD	CALDWELL STONE CO INC		Contractor Services	22BERA-INS PIPELINE IN LINCOLN CO
2024	5303030	Contractor Services	20240116	1/16/2024	979.71	USD	CALDWELL STONE CO INC		Contractor Services	22BERA-INS PIPELINE IN LINCOLN CO
2024	5303030	Contractor Services	20240116	1/16/2024	488.81	USD	CALDWELL STONE CO INC		Contractor Services	22BERA-INS PIPELINE IN LINCOLN CO
2024	5303890	Miscellaneous Outside Services	20240117	1/18/2024	1,045.65	USD	KING BEE DELIVERY LLC			
2024	5303030	Contractor Services	20240117	1/17/2024	488.81	USD	CALDWELL STONE CO INC		Contractor Services	22BERA-INS PIPELINE IN LINCOLN CO
2024	5303890	Miscellaneous Outside Services	20240118	1/18/2024	139.42	USD	CHARTER COMMUNICATIONS	OPERATING LLC		
2024	5303820	Collection Agency Services	20240118	1/18/2024	423.46	USD	NATIONAL RECOVERY AGENCY	DBA NRA GROUP LLC	Collection Agencies	
2024	5303820	Collection Agency Services	20240118	1/18/2024	33.24	USD	NATIONAL RECOVERY AGENCY	DBA NRA GROUP LLC	Collection Agencies	
2024	5303820	Collection Agency Services	20240118	1/18/2024	98.73	USD	RADIUS GLOBAL SOLUTIONS L	DBA RADIUS HOLDINGS LLC	Collection Agencies	
2024	5303890	Miscellaneous Outside Services	20240119	1/22/2024	83.32	USD	CHARTER COMMUNICATIONS	OPERATING LLC		
2024	5303325	Professional/Temporary Labor	20240122	1/22/2024	141.60	USD	ALPHA BUSINESS SOLUTIONS			
2024	5303325	Professional/Temporary Labor	20240122	1/22/2024	201.72	USD	ALPHA BUSINESS SOLUTIONS			
2024	5303325	Professional/Temporary Labor	20240122	1/22/2024	468.78	USD	ALPHA BUSINESS SOLUTIONS			
2024	5303325	Professional/Temporary Labor	20240122	1/23/2024	2,090.00	USD	IDI CONSULTING LLC			
2024	5303325	Professional/Temporary Labor	20240122	1/23/2024	6,750.00	USD	IDI CONSULTING LLC			
2024	5303325	Professional/Temporary Labor	20240122	1/23/2024	5,737.50	USD	IDI CONSULTING LLC			
2024	5303890	Miscellaneous Outside Services	20240123	1/24/2024	1,535.00	USD	DIVERSIFIED SOUTHERN MIDS	DIVERSIFIED GAS & OIL COR		Pikeville New Mtr Installation Residenti
2024	5303030	Contractor Services	20240123	1/23/2024	190.80	USD	UNITED RENTALS (NORTH AME		Contractor Services	
2024	5303890	Miscellaneous Outside Services	20240123	1/23/2024	14,062.62	USD	RELCON INC			Purchase Meters - Delta
2024	5303030	Contractor Services	20240123	1/23/2024	34,000.00	USD	RELCON INC		Contractor Services	23CORB-INSTALL GM&R AT LANDFILL
2024	5303030	Contractor Services	20240123	1/23/2024	422.00	USD	PERFECTION GROUP INC		Contractor Services	
2024	5303320	Training Services	20240123	1/23/2024	2,800.00	USD	UNIVERSITY OF KENTUCKY	KENTUCKY TRANSPORTATION C	Training	
2024	5303030	Contractor Services	20240123	1/23/2024	6,024.57	USD	BLUEGRASS INTEGRATED COMM	BLUEGRASS BUSINESS SERVIC	Contractor Services	

2024	5303030	Contractor Services		20240123	1/23/2024	1,067.15	USD	EVAPAR INC		Contractor Services
2024	5303030	Contractor Services		20240123	1/23/2024	101,419.11	USD	MARTIN CONTRACTING INC		Contractor Services
2024	5303030	Contractor Services		20240123	1/23/2024	2,915.00	USD	COVERALL SERVICE COMPANY	NGT CORPORATION DBA	Contractor Services
2024	5303030	Contractor Services		20240123	1/23/2024	9,623.00	USD	DLOM GROUP LLC		Contractor Services
2024	5303030	Contractor Services		20240123	1/23/2024	16,796.23	USD	WEATHERFORD US LP		Contractor Services
2024	5303325	Professional/Temporary Labor		20240124	1/24/2024	41.96	USD	ALPHA BUSINESS SOLUTIONS		
2024	5303325	Professional/Temporary Labor		20240124	1/24/2024	41.96	USD	ALPHA BUSINESS SOLUTIONS		
2024	5303325	Professional/Temporary Labor		20240124	1/24/2024	41.96	USD	ALPHA BUSINESS SOLUTIONS		
2024	5303325	Professional/Temporary Labor		20240124	1/25/2024	41.96	USD	ALPHA BUSINESS SOLUTIONS		
2024	5303325	Professional/Temporary Labor		20240124	1/24/2024	83.92	USD	ALPHA BUSINESS SOLUTIONS		
2024	5303325	Professional/Temporary Labor		20240124	1/26/2024	480.00	USD	FARELL FINCH LLC		
2024	5303325	Professional/Temporary Labor		20240124	1/24/2024	468.78	USD	ALPHA BUSINESS SOLUTIONS		
2024	5303325	Professional/Temporary Labor		20240124	1/24/2024	201.72	USD	ALPHA BUSINESS SOLUTIONS		
2024	5303325	Professional/Temporary Labor		20240124	1/24/2024	2,450.00	USD	ALPHA BUSINESS SOLUTIONS		
2024	5303325	Professional/Temporary Labor		20240124	1/24/2024	468.78	USD	ALPHA BUSINESS SOLUTIONS		
2024	5303325	Professional/Temporary Labor		20240124	1/24/2024	201.72	USD	ALPHA BUSINESS SOLUTIONS		
2024	5303325	Professional/Temporary Labor		20240124	1/24/2024	201.72	USD	ALPHA BUSINESS SOLUTIONS		
2024	5303310	Consultant Services		20240124	1/25/2024	1,852.50	USD	KEYANA COMPANY LLC		
2024	5303310	Consultant Services		20240124	1/26/2024	1,575.00	USD	CAPITAL LINK CONSULTANTS		
2024	5303315	IT/Telecom Contractor Services		20240124	1/26/2024	1,720.00	USD	UNIFIED TECHNOLOGIES LLC		
2024	5303315	IT/Telecom Contractor Services		20240124	1/29/2024	11,340.00	USD	IDI CONSULTING LLC		
2024	5303890	Miscellaneous Outside Services		20240125	1/26/2024	836.52	USD	KING BEE DELIVERY LLC		
2024	5303320	Training Services		55000372	1/25/2024	70.58	USD			*Trip from 12/01/23 To 12/31/23 to WINCHESTER
2024	5303220	Legal Services	Jones		1/29/2024	400.00	USD	DARRELL L SAUNDERS	DARRELL L. SAUNDERS, PSC	
2024	5303220	Legal Services	Riester		1/29/2024	7,247.18	USD	DARRELL L SAUNDERS	DARRELL L. SAUNDERS, PSC	
2024	5303220	Legal Services	Greer		1/29/2024	3,050.00	USD	DARRELL L SAUNDERS	DARRELL L. SAUNDERS, PSC	
2024	5303325	Professional/Temporary Labor		20240130	1/30/2024	41.96	USD	ALPHA BUSINESS SOLUTIONS		
2024	5303325	Professional/Temporary Labor		20240130	1/31/2024	212.80	USD	PEOPLE 2.0 GLOBAL INC	NOVUS STAFFING SOLUTIONS	
2024	5303325	Professional/Temporary Labor		20240130	1/30/2024	507.85	USD	ALPHA BUSINESS SOLUTIONS		
2024	5303325	Professional/Temporary Labor		20240130	1/30/2024	201.72	USD	ALPHA BUSINESS SOLUTIONS		
2024	5303325	Professional/Temporary Labor		20240130	1/30/2024	468.78	USD	ALPHA BUSINESS SOLUTIONS		
2024	5303325	Professional/Temporary Labor		20240130	1/30/2024	1,750.00	USD	ALPHA BUSINESS SOLUTIONS		
2024	5303030	Contractor Services		20240130	1/30/2024	588.42	USD	EVAPAR INC		Contractor Services
2024	5303030	Contractor Services		20240130	1/30/2024	1,428.00	USD	MARTIN CONTRACTING INC		Contractor Services
2024	5303030	Contractor Services		20240130	1/30/2024	44,976.64	USD	MARTIN CONTRACTING INC		Contractor Services
2024	5303030	Contractor Services		20240130	1/30/2024	7,000.00	USD	DLOM GROUP LLC		Contractor Services
2024	5303030	Contractor Services		20240130	1/30/2024	497.87	USD	CALDWELL STONE CO INC		Contractor Services
2024	5303315	IT/Telecom Contractor Services			2/5/2024	740.48	USD	PNG COMPANIES LLC		ORD 201600016
2024	5303315	IT/Telecom Contractor Services			2/5/2024	1,515.00	USD	PNG COMPANIES LLC		ORD 201600018
2024	5303315	IT/Telecom Contractor Services			2/5/2024	79.54	USD	PNG COMPANIES LLC		ORD 201600051
2024	5303315	IT/Telecom Contractor Services			2/5/2024	-181.57	USD			ORD 201600052
2024	5303315	IT/Telecom Contractor Services			2/5/2024	-784.74	USD			ORD 201300052
2024	5303315	IT/Telecom Contractor Services			2/5/2024	-9,340.27	USD			ORD 201600052
2024	5303315	IT/Telecom Contractor Services			2/5/2024	-13,302.09	USD			ORD 201600097
2024	5303315	IT/Telecom Contractor Services			2/5/2024	4,324.57	USD	PNG COMPANIES LLC		ORD 201600098
2024	5303315	IT/Telecom Contractor Services			2/5/2024	6,024.43	USD	PNG COMPANIES LLC		ORD 201600099
2024	5303315	IT/Telecom Contractor Services			2/5/2024	3,218.22	USD	PNG COMPANIES LLC		ORD 201600100
2024	5303315	IT/Telecom Contractor Services			2/5/2024	-382.04	USD			ORD 201600102
2024	5303315	IT/Telecom Contractor Services			2/5/2024	-114.53	USD			ORD 201600103
2024	5303315	IT/Telecom Contractor Services			2/5/2024	603.35	USD	PNG COMPANIES LLC		ORD 201600105
2024	5303315	IT/Telecom Contractor Services			2/5/2024	-16,209.89	USD			ORD 201600115
2024	5303315	IT/Telecom Contractor Services			2/5/2024	5,662.34	USD	PNG COMPANIES LLC		ORD 201600123
2024	5303315	IT/Telecom Contractor Services			2/6/2024	-1,022.63	USD			ORD 201600093
2024	5303315	IT/Telecom Contractor Services			2/6/2024	-528.67	USD			ORD 201600106
2024	5303315	IT/Telecom Contractor Services	Outside Services		2/2/2024	8,000.00	USD			IDI Consulting--Delta Integration
2024	5303315	IT/Telecom Contractor Services	Outside Services		2/2/2024	8,000.00	USD			IDI Consulting--Delta Integration
2024	5303220	Legal Services	Estimate		2/5/2024	23,675.00	USD			SKO
2024	5303030	Contractor Services	Estimate		2/5/2024	2,643.50	USD			ENSITE USA
2024	5303030	Contractor Services	Estimate		2/5/2024	40,398.45	USD			ENSITE USA
2024	5303030	Contractor Services	Estimate		2/5/2024	25,708.66	USD			ENSITE USA
2024	5303030	Contractor Services	Estimate		2/5/2024	9,974.95	USD			ENSITE USA
2024	5303030	Contractor Services	Estimate		2/5/2024	2,210.50	USD			ENSITE USA
2024	5303030	Contractor Services	Estimate		2/5/2024	2,705.50	USD			ENSITE USA
2024	5303030	Contractor Services	Estimate		2/5/2024	406.50	USD			ENSITE USA
2024	5303030	Contractor Services	Estimate		2/5/2024	1,156.27	USD			ENSITE USA
2024	5303315	IT/Telecom Contractor Services	RECLASS		1/31/2024	13,015.30	USD			RECLASS ORDER TO MANUAL CWIP
2024	5303310	Consultant Services			2/5/2024	-1,852.50	USD			
2024	5303030	Contractor Services			2/6/2024	-2,856.00	USD			
2024	5303030	Contractor Services			2/6/2024	-2,890.50	USD			
2024	5303890	Miscellaneous Outside Services			2/6/2024	-3,738.53	USD			
2024	5303310	Consultant Services			2/5/2024	1,852.50	USD			CTR SR01/164710
2024	5303030	Contractor Services			2/6/2024	2,856.00	USD			CTR SR01/169108
2024	5303030	Contractor Services			2/6/2024	2,890.50	USD			CTR SR01/169108
2024	5303890	Miscellaneous Outside Services			2/6/2024	3,738.53	USD			CTR SR01/131318
2024	5303890	Miscellaneous Outside Services			2/5/2024	-3,070.00	USD			
2024	5303890	Miscellaneous Outside Services			2/5/2024	3,070.00	USD			ORD 133800PKYC
2024	5998501	SVC Only-Essential Services - 2200	CYBERSEC2.ALLOC2.E		2/13/2024	286.26	USD			PNG Services - ESSN Services
2024	5998501	SVC Only-Essential Services - 2200	CYBERSEC2.ALLOC2.E		2/13/2024	3,838.66	USD			PNG Services - ESSN Services
2024	5998511	SVC Only-Essential Sundry - 2200	CYBERSEC2.ALLOC2.E		2/13/2024	693.74	USD			PNG Services - ESSN Sundry
2024	5998501	SVC Only-Essential Services - 2200	CYBERSEC.ALLOC2.E		2/13/2024	386.77	USD			PNG Services - ESSN Services
2024	5998501	SVC Only-Essential Services - 2200	CYBERSEC.ALLOC2.E		2/13/2024	5,186.56	USD			PNG Services - ESSN Services
2024	5998501	SVC Only-Essential Services - 2200	TREASURY.ALLOC1.E		2/13/2024	734.72	USD			PNG Services - ESSN Services
2024	5998511	SVC Only-Essential Sundry - 2200	TREASURY.ALLOC1.E		2/13/2024	585.98	USD			PNG Services - ESSN Sundry
2024	5303210	Accounting/Auditing Services	XWK		2/2/2024	1,977.57	USD			ADP Fees
2024	5303210	Accounting/Auditing Services	PWC 2023 Audit		2/7/2024	4,803.23	USD			PWC Jan 2023 Audit Accrual

22BERA-INS PIPELINE IN LINCOLN CO
22MIDD-REP- TUBING/LOG PEET2 WELL
Delta Voice Equipment
DELTA IT INTEGRATION

2024	5999058	Inter-Company Operating Expenses-1800-Delgasco	CM Allocation - 12	2/8/2024	-10,995.72	USD		Allocation of Variable Costs of CM to Subs - Dec 2	
2024	5999059	Inter-Company Operating Expenses-1900-ENPRO	CM Allocation - 12	2/8/2024	-1,565.93	USD		Allocation of Variable Costs of CM to Subs - Dec 2	
2024	5998501	SVC Only-Essential Services - 2200	CUSTRELAT.ALLOC2.E	2/13/2024	837.77	USD		PNG Services - ESSN Services	
2024	5998501	SVC Only-Essential Services - 2200	TELECOMM.ALLOC2.E	2/13/2024	5,745.56	USD		PNG Services - ESSN Services	
2024	5998501	SVC Only-Essential Services - 2200	CALL.ALLOC2.E	2/13/2024	2,946.29	USD		PNG Services - ESSN Services	
2024	5998501	SVC Only-Essential Services - 2200	HELPDESK.ALLOC1.E	2/13/2024	8,438.38	USD		PNG Services - ESSN Services	
2024	5303325	Professional/Temporary Labor	5303325 to 5303130	2/14/2024	-4,907.54	USD		Reclass Janitorial Expenses from 5303325 to 530313	
2024	5303325	Professional/Temporary Labor	5303325 to 5303130	2/14/2024	-2,017.20	USD		Reclass Janitorial Expenses from 5303325 to 530313	
2024	5303325	Professional/Temporary Labor	5303325 to 5303130	2/14/2024	-419.60	USD		Reclass Janitorial Expenses from 5303325 to 530313	
2024	5303210	Accounting/Auditing Services	F37	2/2/2024	891.82	USD		ADP Fees	
2024	5303210	Accounting/Auditing Services	PWC 2023 Audit	2/7/2024	474.59	USD		PWC Jan 2023 Audit Accrual	
2024	5998501	SVC Only-Essential Services - 2200	CUSTRELAT.ALLOC2.E	2/13/2024	76.81	USD		PNG Services - ESSN Services	
2024	5998501	SVC Only-Essential Services - 2200	TELECOMM.ALLOC2.E	2/13/2024	428.46	USD		PNG Services - ESSN Services	
2024	5998501	SVC Only-Essential Services - 2200	CALL.ALLOC2.E	2/13/2024	232.91	USD		PNG Services - ESSN Services	
2024	5998501	SVC Only-Essential Services - 2200	HELPDESK.ALLOC1.E	2/13/2024	612.89	USD		PNG Services - ESSN Services	
2024	5303315	IT/Telecom Contractor Services		2/5/2024	6.82	USD	PNG COMPANIES LLC	ORD 201600090	CITRIX LICENSE Delta
2024	5303315	IT/Telecom Contractor Services		2/5/2024	-15.25	USD		ORD 201300052	SW BLACKLINE IMPLEMENT - PURCHASED
2024	5303991	Miscellaneous Outside Services - 2200	ACCTGSVC.ALLOC1	2/5/2024	70.70	USD		Miscellaneous Outside Services-2200	
2024	5303991	Miscellaneous Outside Services - 2200	ACCTSPAY.ALLOC1	2/5/2024	138.79	USD		Miscellaneous Outside Services-2200	
2024	5303991	Miscellaneous Outside Services - 2200	CASHMGT.ALLOC1	2/5/2024	0.43	USD		Miscellaneous Outside Services-2200	
2024	5303991	Miscellaneous Outside Services - 2200	REGLEGAL.ALLOC2	2/5/2024	34.48	USD		Miscellaneous Outside Services-2200	
2024	5303991	Miscellaneous Outside Services - 2200	HUMANRSRCS.ALLOC2	2/5/2024	95.77	USD		Miscellaneous Outside Services-2200	
2024	5303991	Miscellaneous Outside Services - 2200	LAND.ALLOC2	2/5/2024	6.21	USD		Miscellaneous Outside Services-2200	
2024	5303991	Miscellaneous Outside Services - 2200	ASSETMGMT.ALLOC2	2/5/2024	0.14	USD		Miscellaneous Outside Services-2200	
2024	5303991	Miscellaneous Outside Services - 2200	EXECUTIVE.ALLOC1	2/5/2024	0.03	USD		Miscellaneous Outside Services-2200	
2024	5303991	Miscellaneous Outside Services - 2200	OPSADMIN.ALLOC2	2/5/2024	1.93	USD		Miscellaneous Outside Services-2200	
2024	5303890	Miscellaneous Outside Services	PNC Bank Fees	2/2/2024	6,557.76	USD		1/31/24 PNC Bank Fees-Lockbox	
2024	5303890	Miscellaneous Outside Services	PNC Bank Fees	2/2/2024	346.59	USD		1/31/24 PNC Bank Fees	
2024	5303210	Accounting/Auditing Services	Conv Pmt--ADP (F37	2/2/2024	425.82	USD		ADP--Payroll Fees 11/30/2023--F37	
2024	5303210	Accounting/Auditing Services	Conv Pmt--ADP (F37	2/2/2024	425.82	USD		ADP--Payroll Fees 11/30/2023--F37	
2024	5303991	Miscellaneous Outside Services - 2200	ACCTGSVC.ALLOC1	2/5/2024	668.89	USD		Miscellaneous Outside Services-2200	
2024	5303991	Miscellaneous Outside Services - 2200	ACCTSPAY.ALLOC1	2/5/2024	2,226.54	USD		Miscellaneous Outside Services-2200	
2024	5303991	Miscellaneous Outside Services - 2200	CASHMGT.ALLOC1	2/5/2024	7.06	USD		Miscellaneous Outside Services-2200	
2024	5303991	Miscellaneous Outside Services - 2200	REGLEGAL.ALLOC2	2/5/2024	684.57	USD		Miscellaneous Outside Services-2200	
2024	5303991	Miscellaneous Outside Services - 2200	HUMANRSRCS.ALLOC2	2/5/2024	1,318.57	USD		Miscellaneous Outside Services-2200	
2024	5303991	Miscellaneous Outside Services - 2200	EXECUTIVE.ALLOC1	2/5/2024	0.47	USD		Miscellaneous Outside Services-2200	
2024	5303890	Miscellaneous Outside Services	ACT	2/5/2024	21.37	USD		Amortize Platts 2023-2024 January 2024	
2024	5303320	Training Services		2/5/2024	0.01	USD	PEOPLES NATURAL GAS COMPA	CTR SR01/130002L	
2024	5998511	SVC Only-Essential Sundry - 2200	TREASURY.ALLOC1.E	2/13/2024	35.78	USD		PNG Services - ESSN Sundry	
2024	5998511	SVC Only-Essential Sundry - 2200	SAFETY.ALLOC2.E	2/13/2024	0.17	USD		PNG Services - ESSN Sundry	
2024	5998501	SVC Only-Essential Services - 2200	SUPCHAIN.ALLOC2.E	2/13/2024	10.69	USD		PNG Services - ESSN Services	
2024	5998511	SVC Only-Essential Sundry - 2200	REGLEGAL.ALLOC2.E	2/13/2024	0.46	USD		PNG Services - ESSN Sundry	
2024	5998511	SVC Only-Essential Sundry - 2200	FLEET.ALLOC2.E	2/13/2024	0.65	USD		PNG Services - ESSN Sundry	
2024	5998511	SVC Only-Essential Sundry - 2200	SUPCHAIN.ALLOC2.E	2/13/2024	1.08	USD		PNG Services - ESSN Sundry	
2024	5998511	SVC Only-Essential Sundry - 2200	HELPDESK.ALLOC1.E	2/13/2024	2.62	USD		PNG Services - ESSN Sundry	
2024	5998511	SVC Only-Essential Sundry - 2200	SAFETY.ALLOC2.E	2/13/2024	2.88	USD		PNG Services - ESSN Sundry	
2024	5998511	SVC Only-Essential Sundry - 2200	CUSTRELAT.ALLOC2.E	2/13/2024	2.22	USD		PNG Services - ESSN Sundry	
2024	5998511	SVC Only-Essential Sundry - 2200	LEGALSVC.ALLOC1.E	2/13/2024	-10.19	USD		PNG Services - ESSN Sundry	
2024	5998511	SVC Only-Essential Sundry - 2200	HELPDESK.ALLOC1.E	2/13/2024	36.14	USD		PNG Services - ESSN Sundry	
2024	5998511	SVC Only-Essential Sundry - 2200	REGLEGAL.ALLOC2.E	2/13/2024	9.13	USD		PNG Services - ESSN Sundry	
2024	5998511	SVC Only-Essential Sundry - 2200	CYBERSEC.ALLOC2.E	2/13/2024	13.91	USD		PNG Services - ESSN Sundry	
2024	5998511	SVC Only-Essential Sundry - 2200	FLEET.ALLOC2.E	2/13/2024	12.47	USD		PNG Services - ESSN Sundry	
2024	5998511	SVC Only-Essential Sundry - 2200	EXECUTIVE.ALLOC1.E	2/13/2024	15.54	USD		PNG Services - ESSN Sundry	
2024	5998511	SVC Only-Essential Sundry - 2200	TAXSVC.ALLOC1.E	2/13/2024	16.22	USD		PNG Services - ESSN Sundry	
2024	5303315	IT/Telecom Contractor Services		2/5/2024	372.00	USD	PEOPLES NATURAL GAS COMPA	CTR SR01/135103	
2024	5998511	SVC Only-Essential Sundry - 2200	CUSTRELAT.ALLOC2.E	2/13/2024	24.22	USD		PNG Services - ESSN Sundry	
2024	5303325	Professional/Temporary Labor	5303325 to 5303130	2/14/2024	-41.96	USD		Reclass Janitorial Expenses from 5303325 to 530313	
2024	5998511	SVC Only-Essential Sundry - 2200	INTAUDIT.ALLOC1.E	2/13/2024	33.78	USD		PNG Services - ESSN Sundry	
2024	5998501	SVC Only-Essential Services - 2200	TREASURY.ALLOC1.E	2/13/2024	44.86	USD		PNG Services - ESSN Services	
2024	5303890	Miscellaneous Outside Services	PNC Bank Fees	2/2/2024	82.52	USD		1/31/24 PNC Bank Fees	
2024	5303315	IT/Telecom Contractor Services		2/1/2024	-205.70	USD		CTR SR01/135104	
2024	5998501	SVC Only-Essential Services - 2200	REGLEGAL.ALLOC2.E	2/13/2024	55.90	USD		PNG Services - ESSN Services	
2024	5998511	SVC Only-Essential Sundry - 2200	COMREL.ALLOC2.E	2/13/2024	114.30	USD		PNG Services - ESSN Sundry	
2024	5998511	SVC Only-Essential Sundry - 2200	CYBERSEC.ALLOC2.E	2/13/2024	186.60	USD		PNG Services - ESSN Sundry	
2024	5998501	SVC Only-Essential Services - 2200	INTAUDIT.ALLOC1.E	2/13/2024	84.43	USD		PNG Services - ESSN Services	
2024	5998511	SVC Only-Essential Sundry - 2200	CYBERSEC2.ALLOC2.E	2/13/2024	51.73	USD		PNG Services - ESSN Sundry	
2024	5303315	IT/Telecom Contractor Services		2/5/2024	177.44	USD	PEOPLES NATURAL GAS COMPA	CTR SR01/135106	
2024	5303315	IT/Telecom Contractor Services		2/5/2024	1,679.40	USD	PEOPLES NATURAL GAS COMPA	CTR SR01/135104	
2024	5303315	IT/Telecom Contractor Services		2/5/2024	1,137.67	USD	PEOPLES NATURAL GAS COMPA	CTR SR01/165104	
2024	5303315	IT/Telecom Contractor Services		2/1/2024	540.46	USD	PEOPLES NATURAL GAS COMPA	CTR SR01/135103	
2024	5303315	IT/Telecom Contractor Services		2/1/2024	-139.35	USD		CTR SR01/165104	
2024	5303890	Miscellaneous Outside Services	ACT	2/5/2024	828.18	USD		Amortize Platts 2023-2024 January 2024	
2024	5998501	SVC Only-Essential Services - 2200	PLANBUDG.ALLOC1.E	2/13/2024	500.28	USD		PNG Services - ESSN Services	
2024	5998511	SVC Only-Essential Sundry - 2200	PLANBUDG.ALLOC1.E	2/13/2024	392.34	USD		PNG Services - ESSN Sundry	
2024	5998501	SVC Only-Essential Services - 2200	PLANBUDG.ALLOC1.E	2/13/2024	8,194.22	USD		PNG Services - ESSN Services	
2024	5998511	SVC Only-Essential Sundry - 2200	PLANBUDG.ALLOC1.E	2/13/2024	6,426.27	USD		PNG Services - ESSN Sundry	
2024	5998501	SVC Only-Essential Services - 2200	ACCTGSVC.ALLOC1.E	2/13/2024	6,785.44	USD		PNG Services - ESSN Services	
2024	5998511	SVC Only-Essential Sundry - 2200	ACCTGSVC.ALLOC1.E	2/13/2024	666.08	USD		PNG Services - ESSN Sundry	
2024	5998501	SVC Only-Essential Services - 2200	ACCTGSVC.ALLOC1.E	2/13/2024	717.25	USD		PNG Services - ESSN Services	
2024	5998511	SVC Only-Essential Sundry - 2200	ACCTGSVC.ALLOC1.E	2/13/2024	70.41	USD		PNG Services - ESSN Sundry	
2024	5998501	SVC Only-Essential Services - 2200	HUMANRSRCS.ALLOC2.	2/13/2024	1,635.52	USD		PNG Services - ESSN Services	
2024	5998511	SVC Only-Essential Sundry - 2200	HUMANRSRCS.ALLOC2.	2/13/2024	480.49	USD		PNG Services - ESSN Sundry	
2024	5998501	SVC Only-Essential Services - 2200	HUMANRSRCS.ALLOC2.	2/13/2024	22,518.30	USD		PNG Services - ESSN Services	
2024	5998511	SVC Only-Essential Sundry - 2200	HUMANRSRCS.ALLOC2.	2/13/2024	6,615.59	USD		PNG Services - ESSN Sundry	
2024	5303890	Miscellaneous Outside Services	PNC Bank Fees	2/2/2024	3,656.01	USD		1/31/24 PNC Bank Fees-Lockbox	

2024	5998501	SVC Only-Essential Services - 2200	LEGALSVC.ALLOC1.E		2/13/2024	339.74	USD			PNG Services - ESSN Services	
2024	5998501	SVC Only-Essential Services - 2200	LEGALSVC.ALLOC1.E		2/13/2024	5,564.68	USD			PNG Services - ESSN Services	
2024	5998511	SVC Only-Essential Sundry - 2200	LEGALSVC.ALLOC1.E		2/13/2024	-166.83	USD			PNG Services - ESSN Sundry	
2024	5998501	SVC Only-Essential Services - 2200	EXECUTIVE.ALLOC1.E		2/13/2024	890.53	USD			PNG Services - ESSN Services	
2024	5998501	SVC Only-Essential Services - 2200	EXECUTIVE.ALLOC1.E		2/13/2024	14,586.25	USD			PNG Services - ESSN Services	
2024	5998511	SVC Only-Essential Sundry - 2200	EXECUTIVE.ALLOC1.E		2/13/2024	254.59	USD			PNG Services - ESSN Sundry	
2024	5998501	SVC Only-Essential Services - 2200	COMREL.ALLOC2.E		2/13/2024	1,819.04	USD			PNG Services - ESSN Services	
2024	5998511	SVC Only-Essential Sundry - 2200	COMREL.ALLOC2.E		2/13/2024	1,445.92	USD			PNG Services - ESSN Sundry	
2024	5998501	SVC Only-Essential Services - 2200	COMREL.ALLOC2.E		2/13/2024	143.80	USD			PNG Services - ESSN Services	
2024	5998501	SVC Only-Essential Services - 2200	TAXSVC.ALLOC1.E		2/13/2024	108.80	USD			PNG Services - ESSN Services	
2024	5998501	SVC Only-Essential Services - 2200	TAXSVC.ALLOC1.E		2/13/2024	2,230.33	USD			PNG Services - ESSN Services	
2024	5998511	SVC Only-Essential Sundry - 2200	TAXSVC.ALLOC1.E		2/13/2024	332.40	USD			PNG Services - ESSN Sundry	
2024	5998501	SVC Only-Essential Services - 2200	APPLIC.ALLOC2.E		2/13/2024	721.37	USD			PNG Services - ESSN Services	
2024	5998511	SVC Only-Essential Sundry - 2200	APPLIC.ALLOC2.E		2/13/2024	216.62	USD			PNG Services - ESSN Sundry	
2024	5998501	SVC Only-Essential Services - 2200	APPLIC.ALLOC2.E		2/13/2024	9,673.45	USD			PNG Services - ESSN Services	
2024	5998511	SVC Only-Essential Sundry - 2200	APPLIC.ALLOC2.E		2/13/2024	2,904.89	USD			PNG Services - ESSN Sundry	
2024	5998501	SVC Only-Essential Services - 2200	INTAUDIT.ALLOC1.E		2/13/2024	1,382.92	USD			PNG Services - ESSN Services	
2024	5998511	SVC Only-Essential Sundry - 2200	INTAUDIT.ALLOC1.E		2/13/2024	553.27	USD			PNG Services - ESSN Sundry	
2024	5998501	SVC Only-Essential Services - 2200	SAFETY.ALLOC2.E		2/13/2024	261.98	USD			PNG Services - ESSN Services	
2024	5998501	SVC Only-Essential Services - 2200	SAFETY.ALLOC2.E		2/13/2024	4,357.35	USD			PNG Services - ESSN Services	
2024	5998501	SVC Only-Essential Services - 2200	REGLEGAL.ALLOC2.E		2/13/2024	1,109.93	USD			PNG Services - ESSN Services	
2024	5998501	SVC Only-Essential Services - 2200	FLEET.ALLOC2.E		2/13/2024	228.05	USD			PNG Services - ESSN Services	
2024	5998501	SVC Only-Essential Services - 2200	FLEET.ALLOC2.E		2/13/2024	4,352.16	USD			PNG Services - ESSN Services	
2024	5303030	Contractor Services		20240131	1/31/2024	190.80	USD	UNITED RENTALS (NORTH AME		Contractor Services	
2024	5303030	Contractor Services		20240131	1/31/2024	2,400.00	USD	MISSION CRITICAL SERVICES		Contractor Services	
2024	5303030	Contractor Services		20240131	1/31/2024	2,984.50	USD	ENSITE USA INC	DEPT 108	Contractor Services	21NICH-INS-TRANSMISSION LINE #2 MAD CO
2024	5303030	Contractor Services		20240131	1/31/2024	171.75	USD	ENSITE USA INC	DEPT 108	Contractor Services	23CORB-INS-4" STEEL TO LAUREL RIDGE
2024	5303030	Contractor Services		20240131	1/31/2024	20,630.50	USD	ENSITE USA INC	DEPT 108	Contractor Services	21NICH-INS-TRANSMISSION LINE #2 JESS CO
2024	5303030	Contractor Services		20240131	1/31/2024	28,422.13	USD	ENSITE USA INC	DEPT 108	Contractor Services	23-nich- easement acuisition jessamine
2024	5303030	Contractor Services		20240131	1/31/2024	9,974.85	USD	ENSITE USA INC	DEPT 108	Contractor Services	23 BERA 8" STEEL MIAN IN MT VERNON CITY
2024	5303030	Contractor Services		20240131	1/31/2024	23,808.33	USD	ENSITE USA INC	DEPT 108	Contractor Services	23 BERA EXT 8" STEEL GAS ROCKCASTLE CO
2024	5303030	Contractor Services		20240131	1/31/2024	17,884.65	USD	ENSITE USA INC	DEPT 108	Contractor Services	23 TRACK EASEMENT COST BROADHEAD
2024	5303030	Contractor Services		20240131	1/31/2024	469.69	USD	CALDWELL STONE CO INC		Contractor Services	22BERA-INS PIPELINE IN LINCOLN CO
2024	5303030	Contractor Services		20240131	1/31/2024	439.90	USD	SHANE SYSTEMS INC		Contractor Services	
2024	5303030	Contractor Services		20240131	1/31/2024	2,172.04	USD	ACCESS LAND SERVICES LLC		Contractor Services	23 TRACK EASEMENT COST ROCKASTLE MT VERN
2024	5303030	Contractor Services		20240131	1/31/2024	989.08	USD	ACCESS LAND SERVICES LLC		Contractor Services	23 BERA TRACK EASEMENT COST ROCKCASTLE
2024	5303315	IT/Telecom Contractor Services	Outside Services		2/6/2024	-8,000.00	USD			IDI Consulting--Delta Integration	DELTA IT INTEGRATION
2024	5303315	IT/Telecom Contractor Services	Outside Services		2/6/2024	-8,000.00	USD			IDI Consulting--Delta Integration	
2024	5303220	Legal Services	Estimate		2/6/2024	-23,675.00	USD			SKO	
2024	5303030	Contractor Services	Estimate		2/6/2024	-2,643.50	USD			ENSITE USA	21NICH-INS-TRANSMISSION LINE #2 MAD CO
2024	5303030	Contractor Services	Estimate		2/6/2024	-40,398.45	USD			ENSITE USA	21NICH-INS-TRANSMISSION LINE #2 JESS CO
2024	5303030	Contractor Services	Estimate		2/6/2024	-25,708.66	USD			ENSITE USA	23-nich- easement acuisition madison
2024	5303030	Contractor Services	Estimate		2/6/2024	-9,974.95	USD			ENSITE USA	23 BERA EXT 8" STEEL GAS ROCKCASTLE CO
2024	5303030	Contractor Services	Estimate		2/6/2024	-2,210.50	USD			ENSITE USA	23 BERA EXT 8" STEEL MAIN BROADHEAD CITY
2024	5303030	Contractor Services	Estimate		2/6/2024	-2,705.50	USD			ENSITE USA	23 BERA 8" STEEL MIAN IN MT VERNON CITY
2024	5303030	Contractor Services	Estimate		2/6/2024	-406.50	USD			ENSITE USA	23CORB-INS-4" STEEL TO LAUREL RIDGE
2024	5303030	Contractor Services	Estimate		2/6/2024	-1,156.27	USD			ENSITE USA	23-nich- easement acuisition jessamine
2024	5303320	Training Services		20240201	2/1/2024	6,325.00	USD	KENTUCKY GAS ASSOCIATION			
2024	5303320	Training Services		20240202	2/2/2024	-575.00	USD				
2024	5303890	Miscellaneous Outside Services		20240202	2/2/2024	1,045.65	USD	KING BEE DELIVERY LLC			
2024	5303220	Legal Services	TGP - General		2/5/2024	1,504.22	USD	MCCARTER & ENGLISH LLP	FOUR GATEWAY CENTER		
2024	5303030	Contractor Services		20240202	2/2/2024	2,915.00	USD	COVERALL SERVICE COMPANY	NGT CORPORATION DBA	Contractor Services	
2024	5303030	Contractor Services		20240202	2/2/2024	6,963.00	USD	BOB MORGAN LUMBER & CONCR		Contractor Services	22-nich-replacement of aldyl a in NV-3
2024	5303850	Testing Services		20240205	2/6/2024	100.00	USD	BAPTIST HEALTH MEDICAL GR			
2024	5303850	Testing Services		20240205	2/6/2024	200.00	USD	BAPTIST HEALTH MEDICAL GR			
2024	5303890	Miscellaneous Outside Services		20240205	2/5/2024	2,368.80	USD	ELSTER AMERICAN METER CO			Purchase Regulators - Delta
2024	5303820	Collection Agency Services		20240205	2/5/2024	86.12	USD	TRANSWORLD SYSTEMS INC		Collection Agencies	
2024	5303890	Miscellaneous Outside Services		20240206	2/8/2024	680.30	USD	IRON MOUNTAIN INC			
2024	5303030	Contractor Services		20240206	2/6/2024	362.00	USD	PERFECTION GROUP INC		Contractor Services	
2024	5303030	Contractor Services		20240206	2/6/2024	4,080.00	USD	PERFECTION GROUP INC		Contractor Services	
2024	5303030	Contractor Services		20240206	2/6/2024	6,665.00	USD	EVAPAR INC		Contractor Services	
2024	5303030	Contractor Services		20240206	2/6/2024	530.00	USD	ANDERSON COMMERCIAL CLEAN		Contractor Services	
2024	5303890	Miscellaneous Outside Services		20240207	2/7/2024	158.65	USD	ELSTER AMERICAN METER CO		FREIGHT PAID ON INVOICE	Purchase Regulators - Delta
2024	5303890	Miscellaneous Outside Services		20240207	2/7/2024	151.65	USD	ELSTER AMERICAN METER CO		SALES TAX ACCRUAL	Purchase Regulators - Delta
2024	5303325	Professional/Temporary Labor		20240207	2/7/2024	240.00	USD	FARELL FINCH LLC			
2024	5303325	Professional/Temporary Labor		20240207	2/7/2024	345.00	USD	PEOPLES NATURAL GAS COMPA			
2024	5303030	Contractor Services		20240207	2/7/2024	190.80	USD	UNITED RENTALS (NORTH AME		Contractor Services	
2024	5303325	Professional/Temporary Labor		20240208	2/8/2024	201.72	USD	ALPHA BUSINESS SOLUTIONS			
2024	5303325	Professional/Temporary Labor		20240208	2/8/2024	201.72	USD	ALPHA BUSINESS SOLUTIONS			
2024	5303325	Professional/Temporary Labor		20240208	2/13/2024	550.00	USD	ALPHA BUSINESS SOLUTIONS			22BERA-INS PIPELINE IN LINCOLN CO
2024	5303890	Miscellaneous Outside Services		20240208	2/9/2024	1,045.65	USD	KING BEE DELIVERY LLC			
2024	5303890	Miscellaneous Outside Services		20240208	2/12/2024	1,530.00	USD	COLUMBIA GULF TRANSMISSIO	CPG OPCO LP DBA		
2024	5303030	Contractor Services		20240208	2/8/2024	714.00	USD	MARTIN CONTRACTING INC		Contractor Services	24CORB-SVC-118BELAWOODPR#61572004
2024	5303030	Contractor Services		20240208	2/8/2024	714.00	USD	MARTIN CONTRACTING INC		Contractor Services	24CORB-SVC-2320KY233PR#61572003
2024	5303030	Contractor Services		20240208	2/8/2024	714.00	USD	MARTIN CONTRACTING INC		Contractor Services	24BARB-SVC-1106 KY 3439 NANCY MIDDLETON
2024	5303030	Contractor Services		20240208	2/8/2024	714.00	USD	MARTIN CONTRACTING INC		Contractor Services	24MIDD-REP-901 E CUMBERLAND AVE- EVANS
2024	5303030	Contractor Services		20240208	2/8/2024	1,428.00	USD	MARTIN CONTRACTING INC		Contractor Services	23BARB-SVC-JAMES WARREN- 682 KY 3440-GAR
2024	5303030	Contractor Services		20240208	2/8/2024	1,428.00	USD	MARTIN CONTRACTING INC		Contractor Services	24 BERA SVC 2768 PAINT LICK RD/GARAGE
2024	5303030	Contractor Services		20240208	2/8/2024	1,428.00	USD	MARTIN CONTRACTING INC		Contractor Services	24BARB-SVC-44 DOZIER BRANCH ROAD-BIG A
2024	5303030	Contractor Services		20240208	2/8/2024	535.50	USD	MARTIN CONTRACTING INC		Contractor Services	24 BERA RET SVC 100 WHITE HALL SHRINE RD
2024	5303030	Contractor Services		20240208	2/8/2024	535.50	USD	MARTIN CONTRACTING INC		Contractor Services	23 BERA SVC CONTIUATION OF AN 01
2024	5303030	Contractor Services		20240208	2/8/2024	535.50	USD	MARTIN CONTRACTING INC		Contractor Services	24CORB-RETSVC-344126PR#61348637
2024	5303030	Contractor Services		20240208	2/8/2024	892.50	USD	MARTIN CONTRACTING INC		Contractor Services	24WILL-SVC-750HWY26PR#61574504
2024	5303030	Contractor Services		20240208	2/8/2024	67,116.51	USD	MARTIN CONTRACTING INC		Contractor Services	22BERA-INS PIPELINE IN LINCOLN CO
2024	5303030	Contractor Services		20240208	2/8/2024	892.50	USD	MARTIN CONTRACTING INC		Contractor Services	24 BERA SVC 124 GENERAL NELSON

2024	5303030	Contractor Services		20240208	2/8/2024	1,071.00	USD	MARTIN CONTRACTING INC	Contractor Services	24 BERA SVC 136 ROSE LANE
2024	5303030	Contractor Services		20240208	2/8/2024	892.50	USD	MARTIN CONTRACTING INC	Contractor Services	24 BERA SVC 144 WANNAMAKER
2024	5303030	Contractor Services		20240208	2/8/2024	892.50	USD	MARTIN CONTRACTING INC	Contractor Services	24 BERA SVC 103 ALPINE CT
2024	5303030	Contractor Services		20240208	2/8/2024	892.50	USD	MARTIN CONTRACTING INC	Contractor Services	24 BERA SVC 223 CRIMSON DR
2024	5303030	Contractor Services		20240208	2/8/2024	225.00	USD	CENTERS REFRIGERATION INC	Contractor Services	
2024	5303030	Contractor Services		20240208	2/8/2024	273.62	USD	CENTERS REFRIGERATION INC	Contractor Services	
2024	5303030	Contractor Services		20240208	2/8/2024	208.31	USD	CENTERS REFRIGERATION INC	Contractor Services	
2024	5303325	Professional/Temporary Labor		20240208	2/12/2024	-201.72	USD	ALPHA BUSINESS SOLUTIONS		
2024	5303325	Professional/Temporary Labor		20240208	2/12/2024	-201.72	USD	ALPHA BUSINESS SOLUTIONS		
2024	5303890	Miscellaneous Outside Services		20240212	2/13/2024	1,045.65	USD	KING BEE DELIVERY LLC		
2024	5303030	Contractor Services		20240212	2/12/2024	273.62	USD	CENTERS REFRIGERATION INC	Contractor Services	
2024	5303030	Contractor Services		20240212	2/12/2024	-273.62	USD	CENTERS REFRIGERATION INC	Contractor Services	
2024	5303030	Contractor Services		20240212	2/12/2024	273.62	USD	CENTERS REFRIGERATION INC	Contractor Services	
2024	5303030	Contractor Services		20240212	2/12/2024	363.13	USD	CENTERS REFRIGERATION INC	Contractor Services	
2024	5303220	Legal Services	GENERAL-REGULATORY		2/15/2024	186.75	USD	STOLL KEENON & OGDEN PLL		
2024	5303220	Legal Services	General-McGuire		2/15/2024	1,021.50	USD	STOLL KEENON & OGDEN PLL		
2024	5303220	Legal Services	General-Regulatory		2/15/2024	3,442.05	USD	STOLL KEENON & OGDEN PLL		
2024	5303220	Legal Services	General-Prop Tax		2/15/2024	11,331.90	USD	STOLL KEENON & OGDEN PLL		
2024	5303220	Legal Services	GENERAL-REGULATORY		2/15/2024	1,542.60	USD	STOLL KEENON & OGDEN PLL		
2024	5303220	Legal Services	GENERAL-Regulatory		2/15/2024	4,972.50	USD	STOLL KEENON & OGDEN PLL		
2024	5303890	Miscellaneous Outside Services		20240213	2/13/2024	47.97	USD	CORNERSTONE CONTROLS INC	TAX PAID ON INVOICE	Purchase Regulators - Delta
2024	5303890	Miscellaneous Outside Services		20240213	2/13/2024	9.48	USD	CORNERSTONE CONTROLS INC	FREIGHT PAID ON INVOICE	Purchase Regulators - Delta
2024	5303030	Contractor Services		20240213	2/13/2024	3,566.97	USD	BLUEGRASS INTEGRATED COMM	BLUEGRASS BUSINESS SERVIC	Contractor Services
2024	5303030	Contractor Services		20240213	2/13/2024	714.00	USD	MARTIN CONTRACTING INC	Contractor Services	24 BERA SVC 7049 ARBOR RIDGDE DR # 35
2024	5303030	Contractor Services		20240213	2/13/2024	714.00	USD	MARTIN CONTRACTING INC	Contractor Services	24 BERA SVC 7057 ARBOR RIDGE DR # 37
2024	5303030	Contractor Services		20240213	2/13/2024	714.00	USD	MARTIN CONTRACTING INC	Contractor Services	23 BERA SVC CONTIUATION OF AN 01
2024	5303030	Contractor Services		20240213	2/13/2024	714.00	USD	MARTIN CONTRACTING INC	Contractor Services	24 BERA SVC 136 ROSE LANE
2024	5303030	Contractor Services		20240213	2/13/2024	714.00	USD	MARTIN CONTRACTING INC	Contractor Services	24-nich-sl-new-309 squires way
2024	5303030	Contractor Services		20240213	2/13/2024	714.00	USD	MARTIN CONTRACTING INC	Contractor Services	24BARB-SVC-232 MALIBU DRIVE -L. HAMMONS
2024	5303030	Contractor Services		20240213	2/13/2024	714.00	USD	MARTIN CONTRACTING INC	Contractor Services	24BARB-SVC-315 HOSPITAL DRIVE-ACCESS
2024	5303030	Contractor Services		20240213	2/13/2024	357.00	USD	MARTIN CONTRACTING INC	Contractor Services	24MANC-RET-11/4" BARE STEEL BRIDGE ST
2024	5303030	Contractor Services		20240213	2/13/2024	1,428.00	USD	MARTIN CONTRACTING INC	Contractor Services	
2024	5303030	Contractor Services		20240213	2/13/2024	-1,428.00	USD	MARTIN CONTRACTING INC	Contractor Services	
2024	5303030	Contractor Services		20240213	2/13/2024	1,428.00	USD	MARTIN CONTRACTING INC	Contractor Services	
2024	5303030	Contractor Services		20240213	2/13/2024	1,428.00	USD	MARTIN CONTRACTING INC	Contractor Services	24MIDD-SVC-104 OLD BELL HIGH ROAD-WARREN
2024	5303030	Contractor Services		20240213	2/13/2024	1,428.00	USD	MARTIN CONTRACTING INC	Contractor Services	24BARB-SVC-90 JOBS LANE-CHARLES SPRINKLE
2024	5303030	Contractor Services		20240213	2/13/2024	624.75	USD	MARTIN CONTRACTING INC	Contractor Services	24MIDD-REP-901 E CUMBERLAND AVE- EVANS
2024	5303030	Contractor Services		20240213	2/13/2024	100,769.63	USD	MARTIN CONTRACTING INC	Contractor Services	22BERA-INS PIPELINE IN LINCOLN CO
2024	5303030	Contractor Services		20240213	2/13/2024	803.25	USD	MARTIN CONTRACTING INC	Contractor Services	
2024	5303030	Contractor Services		20240213	2/13/2024	1,071.00	USD	MARTIN CONTRACTING INC	Contractor Services	24 BERA SVC 1143 SOUTHERN HILLS DR
2024	5303030	Contractor Services		20240213	2/13/2024	1,071.00	USD	MARTIN CONTRACTING INC	Contractor Services	24-nich-sl-new-116 peaceful landing
2024	5303030	Contractor Services		20240213	2/13/2024	1,071.00	USD	MARTIN CONTRACTING INC	Contractor Services	24MIDD-SVC-1474 HWY 119-LEE WARREN-STORE
2024	5303030	Contractor Services		20240213	2/13/2024	3,789.30	USD	DODGE DATA & ANALYTICS	Contractor Services	
2024	5303030	Contractor Services		20240213	2/13/2024	968.50	USD	HENSLEYS CARPET INC	Contractor Services	
2024	5303030	Contractor Services		20240213	2/13/2024	2,047.59	USD	ACCESS LAND SERVICES LLC	Contractor Services	23 BERA TRACK EASEMENT COST ROCKCASTLE
2024	5303030	Contractor Services		20240213	2/13/2024	1,074.89	USD	ACCESS LAND SERVICES LLC	Contractor Services	23 TRACK EASEMENT COST ROCKASTLE MT VERN
2024	5303030	Contractor Services		20240214	2/16/2024	109.00	USD	ONE TIME		22-nich-replacement of aldyl a in NV-3
2024	5303030	Contractor Services		20240214	2/16/2024	388.75	USD	CLAY CORMAN EXCAVATING IN		22-nich-replacement of aldyl a in NV-3
2024	5303820	Collection Agency Services		20240214	2/14/2024	89.48	USD	NATIONAL RECOVERY AGENCY	DBA NRA GROUP LLC	Collection Agencies
2024	5303820	Collection Agency Services		20240214	2/14/2024	15.29	USD	NATIONAL RECOVERY AGENCY	DBA NRA GROUP LLC	Collection Agencies
2024	5303325	Professional/Temporary Labor		20240215	2/22/2024	400.00	USD	ALPHA BUSINESS SOLUTIONS		22BERA-INS PIPELINE IN LINCOLN CO
2024	5303325	Professional/Temporary Labor		20240215	2/22/2024	2,000.00	USD	ALPHA BUSINESS SOLUTIONS		23LOND-INST-6"PEONEHWY192BUFFALOTR
2024	5303890	Miscellaneous Outside Services		20240215	2/16/2024	227.79	USD	CHARTER COMMUNICATIONS	OPERATING LLC	
2024	5303325	Professional/Temporary Labor		20240215	2/20/2024	1,620.00	USD	FARELL FINCH LLC		
2024	5303320	Training Services		55000357	2/15/2024	350.00	USD		*Trip from 01/01/24 To 01/31/24 to WINCHESTER S	
2024	5303890	Miscellaneous Outside Services		20240216	2/16/2024	1,045.65	USD	KING BEE DELIVERY LLC		
2024	5303890	Miscellaneous Outside Services		20240220	2/22/2024	97.06	USD	CHARTER COMMUNICATIONS	OPERATING LLC	
2024	5303325	Professional/Temporary Labor		20240221	2/22/2024	480.00	USD	FARELL FINCH LLC		
2024	5303325	Professional/Temporary Labor		20240221	2/22/2024	920.00	USD	PEOPLES NATURAL GAS COMPA		
2024	5303890	Miscellaneous Outside Services		20240222	2/22/2024	1,045.65	USD	KING BEE DELIVERY LLC		
2024	5303890	Miscellaneous Outside Services		55000329	2/22/2024	3.00	USD		*Trip from 01/01/24 To 01/31/24 to BARBOURVILLE	
2024	5303890	Miscellaneous Outside Services		20240223	2/23/2024	1,535.00	USD	DIVERSIFIED SOUTHERN MIDS	DIVERSIFIED GAS & OIL COR	Pikeville New Mtr Installation Residenti
2024	5303890	Miscellaneous Outside Services		20240223	2/23/2024	1,535.00	USD	DIVERSIFIED SOUTHERN MIDS	DIVERSIFIED GAS & OIL COR	Pikeville New Mtr Installation Residenti
2024	5303030	Contractor Services		20240226	2/26/2024	190.80	USD	UNITED RENTALS (NORTH AME		Contractor Services
2024	5303030	Contractor Services		20240226	2/26/2024	714.00	USD	MARTIN CONTRACTING INC		Contractor Services 23-nich-sl-new-504 harlan drive
2024	5303030	Contractor Services		20240226	2/26/2024	714.00	USD	MARTIN CONTRACTING INC		Contractor Services 24-nich-sl-new-152 angela trail
2024	5303030	Contractor Services		20240226	2/26/2024	714.00	USD	MARTIN CONTRACTING INC		Contractor Services 24-nich-sl-new-105 pavillion trail
2024	5303030	Contractor Services		20240226	2/26/2024	714.00	USD	MARTIN CONTRACTING INC		Contractor Services 24-nich serv retire-1010 elizabeth st
2024	5303030	Contractor Services		20240226	2/26/2024	714.00	USD	MARTIN CONTRACTING INC		Contractor Services 24-nich-sl-new-105 little leaf
2024	5303030	Contractor Services		20240226	2/26/2024	714.00	USD	MARTIN CONTRACTING INC		Contractor Services 24-nich-sl-new-217 little leaf
2024	5303030	Contractor Services		20240226	2/26/2024	714.00	USD	MARTIN CONTRACTING INC		Contractor Services
2024	5303030	Contractor Services		20240226	2/26/2024	714.00	USD	MARTIN CONTRACTING INC		Contractor Services 24MANC-SVC-69 COLONY RD
2024	5303030	Contractor Services		20240226	2/26/2024	1,428.00	USD	MARTIN CONTRACTING INC		Contractor Services 24-nich-sl-new-218 windom lane
2024	5303030	Contractor Services		20240226	2/26/2024	1,428.00	USD	MARTIN CONTRACTING INC		Contractor Services 24MANC-SVC-1336 N. HWY 421
2024	5303030	Contractor Services		20240226	2/26/2024	1,428.00	USD	MARTIN CONTRACTING INC		Contractor Services 24MANC-SVC-300 CHARLIE SIZEMORE RD
2024	5303030	Contractor Services		20240226	2/26/2024	535.50	USD	MARTIN CONTRACTING INC		Contractor Services 24-nich-sl-new-101 growers field
2024	5303030	Contractor Services		20240226	2/26/2024	1,606.50	USD	MARTIN CONTRACTING INC		Contractor Services 24MANC-SVC-216 FIRST STREET
2024	5303030	Contractor Services		20240226	2/26/2024	1,195.50	USD	MARTIN CONTRACTING INC		Contractor Services 23MANC-SVC-149 LOCUST ST.
2024	5303030	Contractor Services		20240226	2/26/2024	892.50	USD	MARTIN CONTRACTING INC		Contractor Services 24-nich-sl-new-1041 clear creek pike
2024	5303320	Training Services		20240226	2/26/2024	1,360.00	USD	BLUEGRASS HEALTH AND SAFE		Training
2024	5303320	Training Services		20240226	2/26/2024	1,190.00	USD	BLUEGRASS HEALTH AND SAFE		Training
2024	5303320	Training Services		20240226	2/26/2024	1,965.00	USD	BLUEGRASS HEALTH AND SAFE		Training
2024	5303320	Training Services		20240226	2/26/2024	2,080.00	USD	BLUEGRASS HEALTH AND SAFE		Training
2024	5303030	Contractor Services		20240226	2/26/2024	310.00	USD	CENTERS REFRIGERATION INC		Contractor Services
2024	5303030	Contractor Services		20240226	2/26/2024	195.85	USD	CENTERS REFRIGERATION INC		Contractor Services

2024	5303030	Contractor Services		20240226	2/26/2024	479.45	USD	CALDWELL STONE CO INC	Contractor Services	22BERA-INS PIPELINE IN LINCOLN CO
2024	5303030	Contractor Services		20240226	2/26/2024	1,921.15	USD	CALDWELL STONE CO INC	Contractor Services	22BERA-INS PIPELINE IN LINCOLN CO
2024	5303030	Contractor Services		20240226	2/26/2024	443.73	USD	CALDWELL STONE CO INC	Contractor Services	22BERA-INS PIPELINE IN LINCOLN CO
2024	5303030	Contractor Services		20240226	2/26/2024	4,185.00	USD	BOB MORGAN LUMBER & CONCR	Contractor Services	22-nich-replacement of aldyl a in NV-3
2024	5303890	Miscellaneous Outside Services		20240227	2/27/2024	192.11	USD	MASTER CONTROLS INC		Purchase Regulators - Delta
2024	5303030	Contractor Services		20240227	2/27/2024	714.00	USD	MARTIN CONTRACTING INC	Contractor Services	24MIDD-REP-924 HWY 2013- JENSON
2024	5303030	Contractor Services		20240227	2/27/2024	714.00	USD	MARTIN CONTRACTING INC	Contractor Services	24MIDD-SVC-521 N. PETERSBORO AVENUE
2024	5303030	Contractor Services		20240227	2/27/2024	714.00	USD	MARTIN CONTRACTING INC	Contractor Services	24 BERA SVC 531 CHICKISAW DR # 87
2024	5303030	Contractor Services		20240227	2/27/2024	714.00	USD	MARTIN CONTRACTING INC	Contractor Services	24 BERA SVC 502 CHICKSAW DR # 70
2024	5303030	Contractor Services		20240227	2/27/2024	714.00	USD	MARTIN CONTRACTING INC	Contractor Services	24 BERA SVC 500 CHICKSAW #71
2024	5303030	Contractor Services		20240227	2/27/2024	714.00	USD	MARTIN CONTRACTING INC	Contractor Services	
2024	5303030	Contractor Services		20240227	2/27/2024	357.00	USD	MARTIN CONTRACTING INC	Contractor Services	24CORB-RETSVC-628OAKRIDGECHRDPR#61347956
2024	5303030	Contractor Services		20240227	2/27/2024	357.00	USD	MARTIN CONTRACTING INC	Contractor Services	23CORB-RETSVC-351LAURELWHITLEYRDPR#61330
2024	5303030	Contractor Services		20240227	2/27/2024	357.00	USD	MARTIN CONTRACTING INC	Contractor Services	23CORB-RETSVC-308OLD25PR#61333432
2024	5303030	Contractor Services		20240227	2/27/2024	357.00	USD	MARTIN CONTRACTING INC	Contractor Services	24CORB-RETSVC-1381GORDONHILLPR#61306115
2024	5303030	Contractor Services		20240227	2/27/2024	357.00	USD	MARTIN CONTRACTING INC	Contractor Services	
2024	5303030	Contractor Services		20240227	2/27/2024	357.00	USD	MARTIN CONTRACTING INC	Contractor Services	24 BERA RET SVC 100 JANE ST
2024	5303030	Contractor Services		20240227	2/27/2024	1,428.00	USD	MARTIN CONTRACTING INC	Contractor Services	24MANC-SVC-630 PACES CREEK RD
2024	5303030	Contractor Services		20240227	2/27/2024	535.50	USD	MARTIN CONTRACTING INC	Contractor Services	24MIDD-SVC-521 N. PETERSBORO AVENUE
2024	5303030	Contractor Services		20240227	2/27/2024	1,071.00	USD	MARTIN CONTRACTING INC	Contractor Services	24 BERA SVC 360 PRESTWICK CIRCLE
2024	5303030	Contractor Services		20240227	2/27/2024	803.25	USD	MARTIN CONTRACTING INC	Contractor Services	24 BERA SVC 3729 BOONSBORO RD
2024	5303030	Contractor Services		20240227	2/27/2024	624.75	USD	MARTIN CONTRACTING INC	Contractor Services	24 BERA SVC 223 CRIMSON DR
2024	5303030	Contractor Services		20240227	2/27/2024	45,470.07	USD	MARTIN CONTRACTING INC	Contractor Services	22BERA-INS PIPELINE IN LINCOLN CO
2024	5303030	Contractor Services		20240227	2/27/2024	1,071.00	USD	MARTIN CONTRACTING INC	Contractor Services	24CORB-REPSVC-12MILLCREEKRDPR#61340817
2024	5303030	Contractor Services		20240227	2/27/2024	892.50	USD	MARTIN CONTRACTING INC	Contractor Services	
2024	5303030	Contractor Services		20240227	2/27/2024	39,704.26	USD	MARTIN CONTRACTING INC	Contractor Services	22BERA-INS PIPELINE IN LINCOLN CO
2024	5303030	Contractor Services		20240227	2/27/2024	2,915.00	USD	COVERALL SERVICE COMPANY	NGT CORPORATION DBA	Contractor Services
2024	5303030	Contractor Services		20240227	2/27/2024	11,625.00	USD	SGM MURPHY'S EXCAVATING		Contractor Services
2024	5303890	Miscellaneous Outside Services		20240228	2/28/2024	-192.11	USD	MASTER CONTROLS INC		Purchase Regulators - Delta
2024	5303210	Accounting/Auditing Services	PWC 2024 Audit		2/22/2024	4,803.23	USD			PWC February 2024 Audit Accrual
2024	5303210	Accounting/Auditing Services	PWC 2023 Audit		2/22/2024	474.59	USD			PWC February 2024 Audit Accrual
2024	5303325	Professional/Temporary Labor		20240228	2/29/2024	1,920.00	USD	FARELL FINCH LLC		
2024	5303030	Contractor Services		20240228	2/28/2024	3,045.00	USD	ENSITE USA INC	DEPT 108	Contractor Services
2024	5303030	Contractor Services		20240228	2/28/2024	28,599.28	USD	ENSITE USA INC	DEPT 108	Contractor Services
2024	5303030	Contractor Services		20240228	2/28/2024	1,204.18	USD	ENSITE USA INC	DEPT 108	Contractor Services
2024	5303030	Contractor Services		20240228	2/28/2024	53,428.00	USD	ENSITE USA INC	DEPT 108	Contractor Services
2024	5303030	Contractor Services		20240228	2/28/2024	2,465.60	USD	ENSITE USA INC	DEPT 108	Contractor Services
2024	5303030	Contractor Services		20240228	2/28/2024	1,125.80	USD	ENSITE USA INC	DEPT 108	Contractor Services
2024	5303030	Contractor Services		20240228	2/28/2024	11,389.55	USD	ENSITE USA INC	DEPT 108	Contractor Services
2024	5303030	Contractor Services		20240228	2/28/2024	3,029.10	USD	ENSITE USA INC	DEPT 108	Contractor Services
2024	5303030	Contractor Services		20240228	2/28/2024	2,300.00	USD	ROTO-ROOTER PLUMBING & DR	DBA PLUMB-VITAL SANITATIO	Contractor Services
2024	5303030	Contractor Services		20240228	2/28/2024	1,200.00	USD	BC ENTERPRISE NUMBER 1 LL		Contractor Services
2024	5303030	Contractor Services		20240228	2/28/2024	2,400.00	USD	BC ENTERPRISE NUMBER 1 LL		Contractor Services
2024	5303030	Contractor Services		20240228	2/28/2024	1,700.00	USD	BC ENTERPRISE NUMBER 1 LL		Contractor Services
2024	5303315	IT/Telecom Contractor Services			3/4/2024	22.60	USD	PNG COMPANIES LLC		ORD 201300052 SW BLACKLINE IMPLEMENT - PURCHASED
2024	5303315	IT/Telecom Contractor Services			3/4/2024	42.42	USD	PNG COMPANIES LLC		ORD 201600051 SW BLACKLINE IMPLEMENT - IN HOUSE-DELTA
2024	5303315	IT/Telecom Contractor Services			3/4/2024	268.99	USD	PNG COMPANIES LLC		ORD 201600052 SW BLACKLINE IMPLEMENT - PURCHASED-DELTA
2024	5303315	IT/Telecom Contractor Services			3/4/2024	246.08	USD	PNG COMPANIES LLC		ORD 201300052 SW BLACKLINE IMPLEMENT - PURCHASED
2024	5303890	Miscellaneous Outside Services			3/4/2024	317.46	USD	PNG COMPANIES LLC		ORD 201300052 SW BLACKLINE IMPLEMENT - PURCHASED
2024	5303890	Miscellaneous Outside Services			3/4/2024	3,778.55	USD	PNG COMPANIES LLC		ORD 201600052 SW BLACKLINE IMPLEMENT - PURCHASED-DELTA
2024	5303315	IT/Telecom Contractor Services			3/4/2024	2,928.91	USD	PNG COMPANIES LLC		ORD 201600052 SW BLACKLINE IMPLEMENT - PURCHASED-DELTA
2024	5303315	IT/Telecom Contractor Services			3/4/2024	1,022.63	USD	PNG COMPANIES LLC		ORD 201600093 TimeTrack Enhancements 2023 - PNG
2024	5303315	IT/Telecom Contractor Services			3/4/2024	13,178.20	USD	PNG COMPANIES LLC		ORD 201600097 Finance Enhancements 2023 - PNG
2024	5303315	IT/Telecom Contractor Services			3/4/2024	5,565.44	USD	PNG COMPANIES LLC		ORD 201600098 Customer Service Enhancements 2023 - PNG
2024	5303315	IT/Telecom Contractor Services			3/4/2024	-605.45	USD			ORD 201600099 Const. Process Enhancements 2023 - PNG
2024	5303315	IT/Telecom Contractor Services			3/4/2024	-201.19	USD			ORD 201600100 Operations Improvements 2023 - PNG
2024	5303315	IT/Telecom Contractor Services			3/4/2024	699.37	USD	PNG COMPANIES LLC		ORD 201600102 SAP Treasury Module - PNG
2024	5303315	IT/Telecom Contractor Services			3/4/2024	40,891.24	USD	PNG COMPANIES LLC		ORD 201600115 AP Automation
2024	5303890	Miscellaneous Outside Services			3/4/2024	16,331.82	USD	PNG COMPANIES LLC		ORD 201600115 AP Automation
2024	5303315	IT/Telecom Contractor Services			3/4/2024	13,248.23	USD	PNG COMPANIES LLC		ORD 201600123 Finance Enhancements (PNG) - 2024
2024	5303315	IT/Telecom Contractor Services			3/4/2024	713.09	USD	PNG COMPANIES LLC		ORD 201600127 SAP Security Enhancements (PNG) - 2024
2024	5303315	IT/Telecom Contractor Services			3/4/2024	3,259.43	USD	PNG COMPANIES LLC		ORD 201600130 Operations Enhancements 2024 (PNG)
2024	5303315	IT/Telecom Contractor Services			3/4/2024	4,635.23	USD	PNG COMPANIES LLC		ORD 201600131 Construction Enhancements 2024 (PNG)
2024	5303315	IT/Telecom Contractor Services			3/4/2024	10,736.42	USD	PNG COMPANIES LLC		ORD 201600132 Customer Srvc Improvements 2024 (PNG)
2024	5303310	Consultant Services	23-0220-RG		3/14/2024	3,500.00	USD			Gabbert Consulting Co LLC
2024	5303220	Legal Services	Estimate		3/5/2024	18,105.00	USD			SKO
2024	5303030	Contractor Services	Estimate		3/5/2024	212.50	USD			ENSITE USA 21NICH-INS-TRANSMISSION LINE #2 MAD CO
2024	5303030	Contractor Services	Estimate		3/5/2024	15,461.45	USD			ENSITE USA 21NICH-INS-TRANSMISSION LINE #2 JESS CO
2024	5303030	Contractor Services	Estimate		3/5/2024	24,089.35	USD			ENSITE USA 23-nich- easement acuisition madison
2024	5303030	Contractor Services	Estimate		3/5/2024	290.00	USD			ENSITE USA 23-nich- easement acuisition jessamine
2024	5303030	Contractor Services	Estimate		3/5/2024	6,951.15	USD			ENSITE USA 23 BERA EXT 8" STEEL GAS ROCKCASTLE CO
2024	5303030	Contractor Services	Estimate		3/5/2024	1,074.25	USD			ENSITE USA 23 BERA EXT 8" STEEL MAIN BROADHEAD CITY
2024	5303030	Contractor Services	Estimate		3/5/2024	15,872.90	USD			ENSITE USA 23 BERA 8" STEEL MIAN IN MT VERNON CITY
2024	5303030	Contractor Services	Estimate		3/5/2024	5,318.15	USD			ENSITE USA 23CORB-INS-4" STEEL TO LAUREL RIDGE
2024	5303890	Miscellaneous Outside Services	Estimate		3/5/2024	20,000.00	USD			PARADIGM LIASON SERVICES
2024	5303030	Contractor Services		231481	3/5/2024	47,058.98	USD			Martin Contracting 22BERA-INS PIPELINE IN LINCOLN CO
2024	5303315	IT/Telecom Contractor Services	Outside Services		3/5/2024	8,000.00	USD			IDI Consulting--Delta Integration DELTA IT INTEGRATION
2024	5303315	IT/Telecom Contractor Services	Outside Services		3/5/2024	8,000.00	USD			IDI Consulting--Delta Integration
2024	5303030	Contractor Services			3/4/2024	-5,300.00	USD			
2024	5303890	Miscellaneous Outside Services			3/6/2024	-3,540.34	USD			
2024	5303030	Contractor Services			3/6/2024	-4,551.75	USD			
2024	5303030	Contractor Services			3/6/2024	-357.00	USD			
2024	5303030	Contractor Services			3/6/2024	357.00	USD			CTR SR01/169108
2024	5303030	Contractor Services			3/4/2024	5,300.00	USD			CTR SR01/167702
2024	5303030	Contractor Services			3/6/2024	4,551.75	USD			CTR SR01/169108

2024	5303890	Miscellaneous Outside Services			3/6/2024	3,540.34	USD	CTR SR01/131318	
2024	5303890	Miscellaneous Outside Services			3/4/2024	3,070.00	USD	ORD 133800PKYC	PKYC New Meter Installation Residential
2024	5303890	Miscellaneous Outside Services			3/4/2024	-3,070.00	USD		Pikeville New Mtr Installation Residenti
2024	5998501	SVC Only-Essential Services - 2200	FLEET.ALLOC2.E		3/12/2024	206.89	USD	PNG Services - ESSN Services	
2024	5998501	SVC Only-Essential Services - 2200	FLEET.ALLOC2.E		3/12/2024	3,948.41	USD	PNG Services - ESSN Services	
2024	5998501	SVC Only-Essential Services - 2200	CYBERSEC2.ALLOC2.E		3/12/2024	307.73	USD	PNG Services - ESSN Services	
2024	5998511	SVC Only-Essential Sundry - 2200	CYBERSEC2.ALLOC2.E		3/12/2024	136.38	USD	PNG Services - ESSN Sundry	
2024	5998501	SVC Only-Essential Services - 2200	CYBERSEC2.ALLOC2.E		3/12/2024	4,126.58	USD	PNG Services - ESSN Services	
2024	5998511	SVC Only-Essential Sundry - 2200	CYBERSEC2.ALLOC2.E		3/12/2024	1,828.76	USD	PNG Services - ESSN Sundry	
2024	5998501	SVC Only-Essential Services - 2200	CYBERSEC.ALLOC2.E		3/12/2024	337.90	USD	PNG Services - ESSN Services	
2024	5998501	SVC Only-Essential Services - 2200	CYBERSEC.ALLOC2.E		3/12/2024	4,531.14	USD	PNG Services - ESSN Services	
2024	5998511	SVC Only-Essential Sundry - 2200	CYBERSEC.ALLOC2.E		3/12/2024	179.94	USD	PNG Services - ESSN Sundry	
2024	5998501	SVC Only-Essential Services - 2200	TREASURY.ALLOC1.E		3/12/2024	690.66	USD	PNG Services - ESSN Services	
2024	5303320	Training Services		55000245	2/29/2024	218.00	USD	*Trip from 11/01/23 To 11/30/23 to WINCHESTER	
2024	5303210	Accounting/Auditing Services	XWK		3/4/2024	5,653.41	USD	ADP Fees	
2024	5999058	Inter-Company Operating Expenses-1800-Delgasco	CM Allocation - 01		3/11/2024	-16,697.27	USD	Allocation of Variable Costs of CM to Subs - Jan 2	
2024	5999059	Inter-Company Operating Expenses-1900-ENPRO	CM Allocation - 01		3/11/2024	-4,179.25	USD	Allocation of Variable Costs of CM to Subs - Jan 2	
2024	5998501	SVC Only-Essential Services - 2200	CUSTRELAT.ALLOC2.E		3/12/2024	781.19	USD	PNG Services - ESSN Services	
2024	5998501	SVC Only-Essential Services - 2200	TELECOMM.ALLOC2.E		3/12/2024	5,409.89	USD	PNG Services - ESSN Services	
2024	5998501	SVC Only-Essential Services - 2200	CALL.ALLOC2.E		3/12/2024	3,078.50	USD	PNG Services - ESSN Services	
2024	5998511	SVC Only-Essential Sundry - 2200	CALL.ALLOC2.E		3/12/2024	59.17	USD	PNG Services - ESSN Sundry	
2024	5998501	SVC Only-Essential Services - 2200	HELPDESK.ALLOC1.E		3/12/2024	8,074.42	USD	PNG Services - ESSN Services	
2024	5303210	Accounting/Auditing Services	F37		3/4/2024	533.47	USD	ADP Fees	
2024	5998501	SVC Only-Essential Services - 2200	CUSTRELAT.ALLOC2.E		3/12/2024	71.62	USD	PNG Services - ESSN Services	
2024	5998501	SVC Only-Essential Services - 2200	TELECOMM.ALLOC2.E		3/12/2024	403.43	USD	PNG Services - ESSN Services	
2024	5998501	SVC Only-Essential Services - 2200	CALL.ALLOC2.E		3/12/2024	243.36	USD	PNG Services - ESSN Services	
2024	5998501	SVC Only-Essential Services - 2200	HELPDESK.ALLOC1.E		3/12/2024	586.45	USD	PNG Services - ESSN Services	
2024	5303890	Miscellaneous Outside Services	ACT		3/1/2024	21.37	USD	Amortize Platts 2023-2024 February 2024	
2024	5303991	Miscellaneous Outside Services - 2200	ACCTSPAY.ALLOC1		3/5/2024	103.69	USD	Miscellaneous Outside Services-2200	
2024	5303991	Miscellaneous Outside Services - 2200	HUMANRSRCS.ALLOC2		3/5/2024	52.25	USD	Miscellaneous Outside Services-2200	
2024	5303991	Miscellaneous Outside Services - 2200	COMREL.ALLOC2		3/5/2024	34.25	USD	Miscellaneous Outside Services-2200	
2024	5303991	Miscellaneous Outside Services - 2200	LAND.ALLOC2		3/5/2024	0.82	USD	Miscellaneous Outside Services-2200	
2024	5303991	Miscellaneous Outside Services - 2200	ASSETMGMT.ALLOC2		3/5/2024	0.15	USD	Miscellaneous Outside Services-2200	
2024	5303991	Miscellaneous Outside Services - 2200	OPSADMIN.ALLOC2		3/5/2024	1.99	USD	Miscellaneous Outside Services-2200	
2024	5303890	Miscellaneous Outside Services	PNC Bank Fees		3/6/2024	10,077.56	USD	2/29/24 PNC Bank Fees-Lockbox	
2024	5303890	Miscellaneous Outside Services	PNC Bank Fees		3/6/2024	360.52	USD	2/29/24 PNC Bank Fees	
2024	5303991	Miscellaneous Outside Services - 2200	ACCTSPAY.ALLOC1		3/5/2024	1,663.41	USD	Miscellaneous Outside Services-2200	
2024	5303991	Miscellaneous Outside Services - 2200	HUMANRSRCS.ALLOC2		3/5/2024	719.47	USD	Miscellaneous Outside Services-2200	
2024	5303991	Miscellaneous Outside Services - 2200	COMREL.ALLOC2		3/5/2024	433.30	USD	Miscellaneous Outside Services-2200	
2024	5303320	Training Services			3/4/2024	0.14	USD	PEOPLES NATURAL GAS COMPA	CTR SR01/130002L
2024	5998511	SVC Only-Essential Sundry - 2200	TREASURY.ALLOC1.E		3/12/2024	384.24	USD	PNG Services - ESSN Sundry	
2024	5998511	SVC Only-Essential Sundry - 2200	FLEET.ALLOC2.E		3/12/2024	0.55	USD	PNG Services - ESSN Sundry	
2024	5998511	SVC Only-Essential Sundry - 2200	SUPCHAIN.ALLOC2.E		3/12/2024	0.62	USD	PNG Services - ESSN Sundry	
2024	5998511	SVC Only-Essential Sundry - 2200	CUSTRELAT.ALLOC2.E		3/12/2024	0.57	USD	PNG Services - ESSN Sundry	
2024	5998511	SVC Only-Essential Sundry - 2200	HELPDESK.ALLOC1.E		3/12/2024	0.53	USD	PNG Services - ESSN Sundry	
2024	5998501	SVC Only-Essential Services - 2200	APPLIC.ALLOC2.E		3/12/2024	526.32	USD	PNG Services - ESSN Services	
2024	5303890	Miscellaneous Outside Services		55000291	2/29/2024	61.00	USD	*Trip from 11/01/23 To 11/30/23 to WINCHESTER S	
2024	5998511	SVC Only-Essential Sundry - 2200	COMREL.ALLOC2.E		3/12/2024	123.54	USD	PNG Services - ESSN Sundry	
2024	5998511	SVC Only-Essential Sundry - 2200	SAFETY.ALLOC2.E		3/12/2024	2.77	USD	PNG Services - ESSN Sundry	
2024	5303890	Miscellaneous Outside Services		20240229	2/29/2024	4.81	USD	MASTER CONTROLS INC	FREIGHT PAID ON INVOIVE	Purchase Regulators - Delta
2024	5998511	SVC Only-Essential Sundry - 2200	CALL.ALLOC2.E		3/12/2024	4.68	USD	PNG Services - ESSN Sundry	
2024	5998511	SVC Only-Essential Sundry - 2200	HELPDESK.ALLOC1.E		3/12/2024	7.27	USD	PNG Services - ESSN Sundry	
2024	5303890	Miscellaneous Outside Services		20240229	2/29/2024	5.76	USD	MASTER CONTROLS INC	sales tax accrual on freight	Purchase Regulators - Delta
2024	5303315	IT/Telecom Contractor Services			3/1/2024	7.60	USD	PEOPLES NATURAL GAS COMPA	CTR SR01/135104	
2024	5998511	SVC Only-Essential Sundry - 2200	REGLEGAL.ALLOC2.E		3/12/2024	5.29	USD	PNG Services - ESSN Sundry	
2024	5998511	SVC Only-Essential Sundry - 2200	CUSTRELAT.ALLOC2.E		3/12/2024	6.17	USD	PNG Services - ESSN Sundry	
2024	5303890	Miscellaneous Outside Services	PNC Bank Fees		3/6/2024	85.84	USD	2/29/24 PNC Bank Fees	
2024	5998501	SVC Only-Essential Services - 2200	SUPCHAIN.ALLOC2.E		3/12/2024	10.05	USD	PNG Services - ESSN Services	
2024	5998511	SVC Only-Essential Sundry - 2200	ACCTGSVC.ALLOC1.E		3/12/2024	20.87	USD	PNG Services - ESSN Sundry	
2024	5998511	SVC Only-Essential Sundry - 2200	CYBERSEC.ALLOC2.E		3/12/2024	13.42	USD	PNG Services - ESSN Sundry	
2024	5303315	IT/Telecom Contractor Services			3/1/2024	5.14	USD	PEOPLES NATURAL GAS COMPA	CTR SR01/165104	
2024	5998511	SVC Only-Essential Sundry - 2200	FLEET.ALLOC2.E		3/12/2024	10.55	USD	PNG Services - ESSN Sundry	
2024	5998511	SVC Only-Essential Sundry - 2200	REGLEGAL.ALLOC2.E		3/12/2024	105.06	USD	PNG Services - ESSN Sundry	
2024	5998511	SVC Only-Essential Sundry - 2200	TREASURY.ALLOC1.E		3/12/2024	23.46	USD	PNG Services - ESSN Sundry	
2024	5998511	SVC Only-Essential Sundry - 2200	LEGALSVC.ALLOC1.E		3/12/2024	38.13	USD	PNG Services - ESSN Sundry	
2024	5303315	IT/Telecom Contractor Services			3/1/2024	-372.00	USD	CTR SR01/135103	
2024	5998501	SVC Only-Essential Services - 2200	INTAUDIT.ALLOC1.E		3/12/2024	85.14	USD	PNG Services - ESSN Services	
2024	5998511	SVC Only-Essential Sundry - 2200	EXECUTIVE.ALLOC1.E		3/12/2024	23.03	USD	PNG Services - ESSN Sundry	
2024	5998501	SVC Only-Essential Services - 2200	TREASURY.ALLOC1.E		3/12/2024	42.17	USD	PNG Services - ESSN Services	
2024	5998511	SVC Only-Essential Sundry - 2200	INTAUDIT.ALLOC1.E		3/12/2024	34.71	USD	PNG Services - ESSN Sundry	
2024	5998501	SVC Only-Essential Services - 2200	REGLEGAL.ALLOC2.E		3/12/2024	53.83	USD	PNG Services - ESSN Services	
2024	5303320	Training Services		55000293	2/29/2024	249.00	USD	*Trip from 11/01/23 To 11/30/23 to WINCHESTER	
2024	5998511	SVC Only-Essential Sundry - 2200	SAFETY.ALLOC2.E		3/12/2024	46.07	USD	PNG Services - ESSN Sundry	
2024	5303315	IT/Telecom Contractor Services			3/4/2024	199.64	USD	PEOPLES NATURAL GAS COMPA	CTR SR01/135106	
2024	5998501	SVC Only-Essential Services - 2200	TAXSVC.ALLOC1.E		3/12/2024	88.97	USD	PNG Services - ESSN Services	
2024	5303315	IT/Telecom Contractor Services			3/4/2024	1,965.35	USD	PEOPLES NATURAL GAS COMPA	CTR SR01/135104	
2024	5303315	IT/Telecom Contractor Services			3/4/2024	1,331.36	USD	PEOPLES NATURAL GAS COMPA	CTR SR01/165104	
2024	5303315	IT/Telecom Contractor Services			3/4/2024	232.50	USD	PEOPLES NATURAL GAS COMPA	CTR SR01/135103	
2024	5303890	Miscellaneous Outside Services	ACT		3/1/2024	828.18	USD		Amortize Platts 2023-2024 February 2024	
2024	5303890	Miscellaneous Outside Services		20240229	2/29/2024	236.46	USD	MASTER CONTROLS INC	SALES TAX ACCRUAL	Purchase Regulators - Delta
2024	5998501	SVC Only-Essential Services - 2200	PLANBUDG.ALLOC1.E		3/12/2024	495.69	USD	PNG Services - ESSN Services	
2024	5998511	SVC Only-Essential Sundry - 2200	PLANBUDG.ALLOC1.E		3/12/2024	915.41	USD	PNG Services - ESSN Sundry	
2024	5998501	SVC Only-Essential Services - 2200	PLANBUDG.ALLOC1.E		3/12/2024	8,119.07	USD	PNG Services - ESSN Services	
2024	5998511	SVC Only-Essential Sundry - 2200	PLANBUDG.ALLOC1.E		3/12/2024	14,993.81	USD	PNG Services - ESSN Sundry	
2024	5998501	SVC Only-Essential Services - 2200	ACCTGSVC.ALLOC1.E		3/12/2024	6,416.02	USD	PNG Services - ESSN Services	

2024	5998511	SVC Only-Essential Sundry - 2200	ACCTGSVC.ALLOC1.E		3/12/2024	197.45	USD		PNG Services - ESSN Sundry	
2024	5998501	SVC Only-Essential Services - 2200	ACCTGSVC.ALLOC1.E		3/12/2024	678.20	USD		PNG Services - ESSN Services	
2024	5998501	SVC Only-Essential Services - 2200	HUMANRSRCS.ALLOC2.		3/12/2024	19,598.29	USD		PNG Services - ESSN Services	
2024	5998511	SVC Only-Essential Sundry - 2200	HUMANRSRCS.ALLOC2.		3/12/2024	23,443.06	USD		PNG Services - ESSN Sundry	
2024	5998501	SVC Only-Essential Services - 2200	HUMANRSRCS.ALLOC2.		3/12/2024	1,423.44	USD		PNG Services - ESSN Services	
2024	5998511	SVC Only-Essential Sundry - 2200	HUMANRSRCS.ALLOC2.		3/12/2024	1,702.69	USD		PNG Services - ESSN Sundry	
2024	5303890	Miscellaneous Outside Services	PNC Bank Fees		3/6/2024	3,454.50	USD		2/29/24 PNC Bank Fees-Lockbox	
2024	5998501	SVC Only-Essential Services - 2200	LEGALSVC.ALLOC1.E		3/12/2024	333.16	USD		PNG Services - ESSN Services	
2024	5998501	SVC Only-Essential Services - 2200	LEGALSVC.ALLOC1.E		3/12/2024	5,456.96	USD		PNG Services - ESSN Services	
2024	5998511	SVC Only-Essential Sundry - 2200	LEGALSVC.ALLOC1.E		3/12/2024	624.50	USD		PNG Services - ESSN Sundry	
2024	5998501	SVC Only-Essential Services - 2200	EXECUTIVE.ALLOC1.E		3/12/2024	895.19	USD		PNG Services - ESSN Services	
2024	5998501	SVC Only-Essential Services - 2200	EXECUTIVE.ALLOC1.E		3/12/2024	14,662.63	USD		PNG Services - ESSN Services	
2024	5998511	SVC Only-Essential Sundry - 2200	EXECUTIVE.ALLOC1.E		3/12/2024	377.18	USD		PNG Services - ESSN Sundry	
2024	5998501	SVC Only-Essential Services - 2200	COMREL.ALLOC2.E		3/12/2024	1,941.92	USD		PNG Services - ESSN Services	
2024	5998511	SVC Only-Essential Sundry - 2200	COMREL.ALLOC2.E		3/12/2024	1,562.80	USD		PNG Services - ESSN Sundry	
2024	5998501	SVC Only-Essential Services - 2200	COMREL.ALLOC2.E		3/12/2024	153.51	USD		PNG Services - ESSN Services	
2024	5998511	SVC Only-Essential Sundry - 2200	TAXSVC.ALLOC1.E		3/12/2024	61.67	USD		PNG Services - ESSN Sundry	
2024	5998501	SVC Only-Essential Services - 2200	TAXSVC.ALLOC1.E		3/12/2024	1,823.82	USD		PNG Services - ESSN Services	
2024	5998511	SVC Only-Essential Sundry - 2200	TAXSVC.ALLOC1.E		3/12/2024	1,264.18	USD		PNG Services - ESSN Sundry	
2024	5998511	SVC Only-Essential Sundry - 2200	APPLIC.ALLOC2.E		3/12/2024	143.25	USD		PNG Services - ESSN Sundry	
2024	5998501	SVC Only-Essential Services - 2200	APPLIC.ALLOC2.E		3/12/2024	7,057.81	USD		PNG Services - ESSN Services	
2024	5998511	SVC Only-Essential Sundry - 2200	APPLIC.ALLOC2.E		3/12/2024	1,920.90	USD		PNG Services - ESSN Sundry	
2024	5998501	SVC Only-Essential Services - 2200	INTAUDIT.ALLOC1.E		3/12/2024	1,394.58	USD		PNG Services - ESSN Services	
2024	5998511	SVC Only-Essential Sundry - 2200	INTAUDIT.ALLOC1.E		3/12/2024	568.46	USD		PNG Services - ESSN Sundry	
2024	5998501	SVC Only-Essential Services - 2200	SAFETY.ALLOC2.E		3/12/2024	252.55	USD		PNG Services - ESSN Services	
2024	5998501	SVC Only-Essential Services - 2200	SAFETY.ALLOC2.E		3/12/2024	4,200.58	USD		PNG Services - ESSN Services	
2024	5998501	SVC Only-Essential Services - 2200	REGLEGAL.ALLOC2.E		3/12/2024	1,069.01	USD		PNG Services - ESSN Services	
2024	5303315	IT/Telecom Contractor Services	Outside Services		3/7/2024	-8,000.00	USD		IDI Consulting--Delta Integration	DELTA IT INTEGRATION
2024	5303315	IT/Telecom Contractor Services	Outside Services		3/7/2024	-8,000.00	USD		IDI Consulting--Delta Integration	
2024	5303220	Legal Services	Estimate		3/7/2024	-18,105.00	USD		SKO	
2024	5303030	Contractor Services	Estimate		3/7/2024	-212.50	USD		ENSITE USA	21NICH-INS-TRANSMISSION LINE #2 MAD CO
2024	5303030	Contractor Services	Estimate		3/7/2024	-15,461.45	USD		ENSITE USA	21NICH-INS-TRANSMISSION LINE #2 JESS CO
2024	5303030	Contractor Services	Estimate		3/7/2024	-24,089.35	USD		ENSITE USA	23-nich- easement acuisition madison
2024	5303030	Contractor Services	Estimate		3/7/2024	-290.00	USD		ENSITE USA	23-nich- easement acuisition jessamine
2024	5303030	Contractor Services	Estimate		3/7/2024	-6,951.15	USD		ENSITE USA	23 BERA EXT 8" STEEL GAS ROCKCASTLE CO
2024	5303030	Contractor Services	Estimate		3/7/2024	-1,074.25	USD		ENSITE USA	23 BERA EXT 8" STEEL MAIN BROADHEAD CITY
2024	5303030	Contractor Services	Estimate		3/7/2024	-15,872.90	USD		ENSITE USA	23 BERA 8" STEEL MIAN IN MT VERNON CITY
2024	5303030	Contractor Services	Estimate		3/7/2024	-5,318.15	USD		ENSITE USA	23CORB-INS-4" STEEL TO LAUREL RIDGE
2024	5303890	Miscellaneous Outside Services	Estimate		3/7/2024	-20,000.00	USD		PARADIGM LIASON SERVICES	
2024	5303030	Contractor Services		231481	3/7/2024	-47,058.98	USD		Martin Contracting	22BERA-INS PIPELINE IN LINCOLN CO
2024	5303310	Consultant Services	23-0220-RG		3/26/2024	-3,500.00	USD		Gabbert Consulting Co LLC	
2024	5303890	Miscellaneous Outside Services		20240301	3/1/2024	1,045.65	USD	KING BEE DELIVERY LLC		
2024	5303315	IT/Telecom Contractor Services		20240301	3/4/2024	7,335.00	USD	IDI CONSULTING LLC		DELTA IT INTEGRATION
2024	5303030	Contractor Services		20240301	3/1/2024	2,057.90	USD	ENSITE USA INC	DEPT 108	Contractor Services	23CORB-INS-4" STEEL TO LAUREL RIDGE
2024	5303030	Contractor Services		20240301	3/1/2024	439.90	USD	SHANE SYSTEMS INC		Contractor Services	
2024	5303320	Training Services		20240304	3/4/2024	200.00	USD	GABBERT CONSULTING CO LLC		
2024	5303320	Training Services		20240304	3/4/2024	200.00	USD	GABBERT CONSULTING CO LLC		
2024	5303310	Consultant Services		20240304	3/4/2024	3,500.00	USD	GABBERT CONSULTING CO LLC		
2024	5303310	Consultant Services		20240304	3/4/2024	3,500.00	USD	GABBERT CONSULTING CO LLC		
2024	5303310	Consultant Services		20240304	3/6/2024	1,520.00	USD	KEYANA COMPANY LLC		
2024	5303325	Professional/Temporary Labor	D King		3/4/2024	4,905.00	USD	IDI CONSULTING LLC		
2024	5303325	Professional/Temporary Labor	M Rupard		3/4/2024	4,612.50	USD	IDI CONSULTING LLC		
2024	5303890	Miscellaneous Outside Services		20240305	3/5/2024	976.00	USD	IRON MOUNTAIN INC		
2024	5303220	Legal Services		20240305	3/6/2024	854.92	USD	MCCARTER & ENGLISH LLP	FOUR GATEWAY CENTER	
2024	5303890	Miscellaneous Outside Services		20240305	3/5/2024	3,941.00	USD	MASTER CONTROLS INC		Purchase Regulators - Delta
2024	5303030	Contractor Services		20240305	3/5/2024	212.00	USD	UNITED RENTALS (NORTH AME		Contractor Services	
2024	5303890	Miscellaneous Outside Services		20240305	3/5/2024	21,466.29	USD	RELCON INC		Purchase Regulators - Delta
2024	5303890	Miscellaneous Outside Services		20240305	3/5/2024	3,381.90	USD	RELCON INC		Purchase Regulators - Delta
2024	5303320	Training Services		20240305	3/5/2024	-2,800.00	USD	UNIVERSITY OF KENTUCKY	KENTUCKY TRANSPORTATION C	Training
2024	5303030	Contractor Services		20240305	3/5/2024	3,433.34	USD	SOUTHLAND PRINTING INC		Contractor Services
2024	5303030	Contractor Services		20240305	3/5/2024	530.00	USD	ANDERSON COMMERCIAL CLEAN		Contractor Services
2024	5303325	Professional/Temporary Labor		20240306	3/12/2024	1,200.00	USD	FARELL FINCH LLC		
2024	5303890	Miscellaneous Outside Services		20240306	3/7/2024	1,530.00	USD	COLUMBIA GULF TRANSMISSIO	CPG OPCO LP DBA	
2024	5303890	Miscellaneous Outside Services		20240307	3/13/2024	340.00	USD	LILY MACHINE SHOP		23BARB-REP-Engine head on Flatlick Ariel
2024	5303890	Miscellaneous Outside Services		20240307	3/12/2024	1,045.65	USD	KING BEE DELIVERY LLC		
2024	5303320	Training Services		55000450	3/7/2024	175.00	USD		*Trip from 02/01/24 To 02/29/24 to WINCHESTER	
2024	5303890	Miscellaneous Outside Services		20240307	3/7/2024	100.00	USD	PITTSBURGH MAILING SYSTEM	DBA PITTSBURGH MAILING	Misc Outside Services
2024	5303890	Miscellaneous Outside Services		20240307	3/7/2024	185.43	USD	PITTSBURGH MAILING SYSTEM	DBA PITTSBURGH MAILING	Misc Outside Services
2024	5303890	Miscellaneous Outside Services		20240307	3/7/2024	123.68	USD	PITTSBURGH MAILING SYSTEM	DBA PITTSBURGH MAILING	Misc Outside Services
2024	5303820	Collection Agency Services		20240307	3/7/2024	9.00	USD	TRANSWORLD SYSTEMS INC		Collection Agencies
2024	5303030	Contractor Services		20240307	3/7/2024	262.50	USD	GIBBONS CONSTRUCTION INC		Contractor Services
2024	5303030	Contractor Services		20240307	3/7/2024	378.00	USD	GIBBONS CONSTRUCTION INC		Contractor Services
2024	5303030	Contractor Services		20240307	3/7/2024	514.50	USD	GIBBONS CONSTRUCTION INC		Contractor Services	23BARB-INS CURB VALVE-262 EVERGREEN RD
2024	5303030	Contractor Services		20240307	3/7/2024	262.50	USD	GIBBONS CONSTRUCTION INC		Contractor Services	23BARB-RET-1038 EVERGREEN RD -CRAWFORD
2024	5303030	Contractor Services		20240307	3/7/2024	519.75	USD	GIBBONS CONSTRUCTION INC		Contractor Services	23BARB-REP-2047 EVERGREEN ROAD- L. LOCKE
2024	5303030	Contractor Services		20240307	3/7/2024	714.00	USD	MARTIN CONTRACTING INC		Contractor Services	24CORB-INST-4"PE ON 25E
2024	5303030	Contractor Services		20240307	3/7/2024	714.00	USD	MARTIN CONTRACTING INC		Contractor Services	
2024	5303030	Contractor Services		20240307	3/7/2024	714.00	USD	MARTIN CONTRACTING INC		Contractor Services	
2024	5303030	Contractor Services		20240307	3/7/2024	714.00	USD	MARTIN CONTRACTING INC		Contractor Services	24 BERA SVC 1734 B BIGHILL RD TRAILER
2024	5303030	Contractor Services		20240307	3/7/2024	357.00	USD	MARTIN CONTRACTING INC		Contractor Services	24LOND-RETSVC-10193TOPTONRDPR#61306402
2024	5303030	Contractor Services		20240307	3/7/2024	357.00	USD	MARTIN CONTRACTING INC		Contractor Services	24 BERA SVC 1734 C BIGHILL RD BARN
2024	5303030	Contractor Services		20240307	3/7/2024	1,428.00	USD	MARTIN CONTRACTING INC		Contractor Services	24LOND-SVC-301E2NDPR#61572008
2024	5303030	Contractor Services		20240307	3/7/2024	1,428.00	USD	MARTIN CONTRACTING INC		Contractor Services	24 BERA SVC 113 PLANTATION DR
2024	5303030	Contractor Services		20240307	3/7/2024	1,071.00	USD	MARTIN CONTRACTING INC		Contractor Services	23LOND-SVC-954E4THPR#61554020

2024	5303030	Contractor Services		20240307	3/7/2024	47,058.98	USD	MARTIN CONTRACTING INC		Contractor Services	22BERA-INS PIPELINE IN LINCOLN CO
2024	5303030	Contractor Services		20240307	3/7/2024	412.00	USD	ROTO-ROOTER PLUMBING & DR	DBA PLUMB-VITAL SANITATIO	Contractor Services	22-nich-replacement of aldyl a in NV-3
2024	5303850	Testing Services		20240312	3/13/2024	200.00	USD	BAPTIST HEALTH MEDICAL GR			
2024	5303890	Miscellaneous Outside Services		20240312	3/12/2024	1,535.00	USD	DIVERSIFIED SOUTHERN MIDS	DIVERSIFIED GAS & OIL COR		Pikeville New Mtr Installation Residenti
2024	5303850	Testing Services		20240312	3/13/2024	215.00	USD	BAPTIST HEALTH MEDICAL GR			
2024	5303030	Contractor Services		20240312	3/12/2024	132,500.00	USD	RELCON INC		Contractor Services	23CORB-INSTALL GM&R AT LANDFILL
2024	5303030	Contractor Services		20240312	3/12/2024	714.00	USD	MARTIN CONTRACTING INC		Contractor Services	24CORB-SVC-307BRIARWOODTRPR#61572006
2024	5303030	Contractor Services		20240312	3/12/2024	357.00	USD	MARTIN CONTRACTING INC		Contractor Services	
2024	5303030	Contractor Services		20240312	3/12/2024	357.00	USD	MARTIN CONTRACTING INC		Contractor Services	23LOND-SVC-954E4THPR#61554020
2024	5303030	Contractor Services		20240312	3/12/2024	1,428.00	USD	MARTIN CONTRACTING INC		Contractor Services	24 BERA SVC 1734 C BIGHILL RD BARN
2024	5303030	Contractor Services		20240312	3/12/2024	1,428.00	USD	MARTIN CONTRACTING INC		Contractor Services	24 BERA SVC 1048 MEDOW RIDGE DR
2024	5303030	Contractor Services		20240312	3/12/2024	1,428.00	USD	MARTIN CONTRACTING INC		Contractor Services	24 BERA SVC 216 PAGE DR
2024	5303030	Contractor Services		20240312	3/12/2024	1,428.00	USD	MARTIN CONTRACTING INC		Contractor Services	24 BERA SVC 1734 C BIGHILL RD BARN
2024	5303030	Contractor Services		20240312	3/12/2024	1,428.00	USD	MARTIN CONTRACTING INC		Contractor Services	24 BERA SVC 1048 MEDOW RIDGE DR
2024	5303030	Contractor Services		20240312	3/12/2024	1,428.00	USD	MARTIN CONTRACTING INC		Contractor Services	24 BERA SVC 216 PAGE DR
2024	5303030	Contractor Services		20240312	3/12/2024	-1,428.00	USD	MARTIN CONTRACTING INC		Contractor Services	24 BERA SVC 1734 C BIGHILL RD BARN
2024	5303030	Contractor Services		20240312	3/12/2024	-1,428.00	USD	MARTIN CONTRACTING INC		Contractor Services	24 BERA SVC 1048 MEDOW RIDGE DR
2024	5303030	Contractor Services		20240312	3/12/2024	-1,428.00	USD	MARTIN CONTRACTING INC		Contractor Services	24 BERA SVC 216 PAGE DR
2024	5303030	Contractor Services		20240312	3/12/2024	1,785.00	USD	MARTIN CONTRACTING INC		Contractor Services	23CORB-SVC-1019FOXRUNPR#61569500
2024	5303030	Contractor Services		20240312	3/12/2024	1,071.00	USD	MARTIN CONTRACTING INC		Contractor Services	24CORB-SVC-7015THPREM#61575008
2024	5303030	Contractor Services		20240312	3/12/2024	22,483.35	USD	MARTIN CONTRACTING INC		Contractor Services	22BERA-INS PIPELINE IN LINCOLN CO
2024	5303325	Professional/Temporary Labor		20240313	3/19/2024	1,200.00	USD	FARELL FINCH LLC			
2024	5303220	Legal Services	2023 PRP Filing		3/14/2024	74.70	USD	STOLL KEENON & OGDEN PLL			
2024	5303890	Miscellaneous Outside Services		20240313	3/18/2024	1,535.00	USD	DIVERSIFIED SOUTHERN MIDS	DIVERSIFIED GAS & OIL COR		Pikeville New Mtr Installation Residenti
2024	5303220	Legal Services	HomeServe PSC		3/14/2024	1,937.25	USD	STOLL KEENON & OGDEN PLL			
2024	5303220	Legal Services	PSC Const Inspect		3/14/2024	2,390.40	USD	STOLL KEENON & OGDEN PLL			
2024	5303220	Legal Services	GENERAL		3/14/2024	3,967.95	USD	STOLL KEENON & OGDEN PLL			
2024	5303220	Legal Services	2023 PSC Tx Appeal		3/14/2024	2,822.85	USD	STOLL KEENON & OGDEN PLL			
2024	5303220	Legal Services	McGuire v Delta		3/14/2024	5,709.25	USD	STOLL KEENON & OGDEN PLL			
2024	5303890	Miscellaneous Outside Services		20240314	3/14/2024	139.52	USD	CHARTER COMMUNICATIONS	OPERATING LLC		
2024	5303890	Miscellaneous Outside Services		20240314	3/14/2024	1,045.65	USD	KING BEE DELIVERY LLC			
2024	5303320	Training Services		55000507	3/14/2024	700.00	USD			*Trip from 02/01/24 To 02/29/24 to BEREA	
2024	5303320	Training Services		55000468	3/14/2024	175.00	USD			*Trip from 02/01/24 To 02/29/24 to WINCHESTER S	
2024	5303890	Miscellaneous Outside Services		55000505	3/14/2024	15.90	USD			*Trip from 02/01/24 To 02/29/24 to WINCHESTER	
2024	5303320	Training Services		55000507	3/14/2024	525.00	USD			*Trip from 02/01/24 To 02/29/24 to BEREA	
2024	5303030	Contractor Services		20240315	3/15/2024	20,000.00	USD	SUPERIOR HOME IMPROVEMENT		Contractor Services	WINCHESTER BATHROOM RENOVATION
2024	5303030	Contractor Services		20240318	3/18/2024	840.00	USD	GIBBONS CONSTRUCTION INC		Contractor Services	
2024	5303030	Contractor Services		20240318	3/18/2024	487.09	USD	CALDWELL STONE CO INC		Contractor Services	22BERA-INS PIPELINE IN LINCOLN CO
2024	5303030	Contractor Services		20240318	3/18/2024	475.93	USD	CALDWELL STONE CO INC		Contractor Services	22BERA-INS PIPELINE IN LINCOLN CO
2024	5303325	Professional/Temporary Labor		20240319	3/20/2024	5,850.00	USD	IDI CONSULTING LLC			
2024	5303315	IT/Telecom Contractor Services		20240319	3/20/2024	7,560.00	USD	IDI CONSULTING LLC			DELTA IT INTEGRATION
2024	5303315	IT/Telecom Contractor Services		20240319	3/20/2024	7,560.00	USD	IDI CONSULTING LLC			
2024	5303325	Professional/Temporary Labor		20240319	3/20/2024	4,425.00	USD	IDI CONSULTING LLC			
2024	5303030	Contractor Services		20240319	3/19/2024	714.00	USD	MARTIN CONTRACTING INC		Contractor Services	
2024	5303030	Contractor Services		20240319	3/19/2024	714.00	USD	MARTIN CONTRACTING INC		Contractor Services	24WILL-RETSVC-1260HWY25PR#61324153
2024	5303030	Contractor Services		20240319	3/19/2024	714.00	USD	MARTIN CONTRACTING INC		Contractor Services	24LOND-EXT-2"PEMAINONEAST2NDSTREET
2024	5303030	Contractor Services		20240319	3/19/2024	714.00	USD	MARTIN CONTRACTING INC		Contractor Services	24-nich-sl-new-127 carolina ash
2024	5303030	Contractor Services		20240319	3/19/2024	714.00	USD	MARTIN CONTRACTING INC		Contractor Services	24-nich-sl-new-201 little leaf
2024	5303030	Contractor Services		20240319	3/19/2024	357.00	USD	MARTIN CONTRACTING INC		Contractor Services	24CORB-RETSVC-2606HWY1223PR#61330774
2024	5303030	Contractor Services		20240319	3/19/2024	357.00	USD	MARTIN CONTRACTING INC		Contractor Services	24CORB-INST-4"PE ON 25E
2024	5303030	Contractor Services		20240319	3/19/2024	357.00	USD	MARTIN CONTRACTING INC		Contractor Services	24LOND-SVC-301E2NDPR#61572008
2024	5303030	Contractor Services		20240319	3/19/2024	357.00	USD	MARTIN CONTRACTING INC		Contractor Services	24LOND-SVC-301BE2NDPR#61572010
2024	5303030	Contractor Services		20240319	3/19/2024	1,428.00	USD	MARTIN CONTRACTING INC		Contractor Services	24-nich-sl-new-116 kensington place
2024	5303030	Contractor Services		20240319	3/19/2024	535.50	USD	MARTIN CONTRACTING INC		Contractor Services	24CORB-REPSVC-175WHINKLEPR#61330623
2024	5303030	Contractor Services		20240319	3/19/2024	535.50	USD	MARTIN CONTRACTING INC		Contractor Services	23CORB-SVC-1038 HWY1223PR#61564513
2024	5303030	Contractor Services		20240319	3/19/2024	535.50	USD	MARTIN CONTRACTING INC		Contractor Services	
2024	5303030	Contractor Services		20240319	3/19/2024	535.50	USD	MARTIN CONTRACTING INC		Contractor Services	24 BERA SVC 401 CHEYENNE CT # 67
2024	5303030	Contractor Services		20240319	3/19/2024	535.50	USD	MARTIN CONTRACTING INC		Contractor Services	24 BERA SVC 117 SOUTH CUMBERLAND ST
2024	5303030	Contractor Services		20240319	3/19/2024	892.50	USD	MARTIN CONTRACTING INC		Contractor Services	24 BERA SVC 528 SHAGBARK TRAIL
2024	5303030	Contractor Services		20240319	3/19/2024	1,284.00	USD	MARTIN CONTRACTING INC		Contractor Services	23 BERA SVC 131 MT VIEW DR
2024	5303030	Contractor Services		20240319	3/19/2024	105,713.05	USD	MARTIN CONTRACTING INC		Contractor Services	22BERA-INS PIPELINE IN LINCOLN CO
2024	5303030	Contractor Services		20240319	3/19/2024	892.50	USD	MARTIN CONTRACTING INC		Contractor Services	24CORB-REP-2"PEONWCUMBGAPPKWY
2024	5303890	Miscellaneous Outside Services		20240320	3/21/2024	200.00	USD	LILY MACHINE SHOP			23MIDD-REP-REBUILD CANADA MTN # 2 COMP
2024	5303890	Miscellaneous Outside Services		20240321	3/26/2024	115.72	USD	CHARTER COMMUNICATIONS	OPERATING LLC		
2024	5303890	Miscellaneous Outside Services		20240321	3/26/2024	1,045.65	USD	KING BEE DELIVERY LLC			
2024	5303820	Collection Agency Services		20240321	3/21/2024	48.00	USD	NATIONAL RECOVERY AGENCY	DBA NRA GROUP LLC	Collection Agencies	
2024	5303820	Collection Agency Services		20240321	3/21/2024	65.48	USD	NATIONAL RECOVERY AGENCY	DBA NRA GROUP LLC	Collection Agencies	
2024	5303030	Contractor Services		20240322	3/22/2024	7,027.50	USD	SGM MURPHY'S EXCAVATING		Contractor Services	22-nich-replacement of aldyl a in NV-3
2024	5303030	Contractor Services		20240322	3/22/2024	1,200.00	USD	BC ENTERPRISE NUMBER 1 LL		Contractor Services	
2024	5303310	Consultant Services		20240325	3/26/2024	3,500.00	USD	GABBERT CONSULTING CO LLC			
2024	5303310	Consultant Services		20240325	3/25/2024	1,575.00	USD	CAPITAL LINK CONSULTANTS			
2024	5303030	Contractor Services		20240327	3/29/2024	-714.00	USD	MARTIN CONTRACTING INC		Contractor Services	
2024	5303030	Contractor Services		20240327	3/27/2024	714.00	USD	MARTIN CONTRACTING INC		Contractor Services	24-nich-sl-new-112 carolina ash
2024	5303030	Contractor Services		20240327	3/27/2024	714.00	USD	MARTIN CONTRACTING INC		Contractor Services	24-nich-sl-new-112 singing lark cove
2024	5303030	Contractor Services		20240327	3/27/2024	714.00	USD	MARTIN CONTRACTING INC		Contractor Services	24-nich-sl-new-105 growers field
2024	5303030	Contractor Services		20240327	3/27/2024	714.00	USD	MARTIN CONTRACTING INC		Contractor Services	24-nich-sl-new-201 pavillion trail
2024	5303030	Contractor Services		20240327	3/27/2024	714.00	USD	MARTIN CONTRACTING INC		Contractor Services	24LOND-EXT-2"PEMAINONEAST2NDSTREET
2024	5303030	Contractor Services		20240327	3/27/2024	714.00	USD	MARTIN CONTRACTING INC		Contractor Services	24WILL-REPSVC-702CUMBAVEPR#61321019
2024	5303030	Contractor Services		20240327	3/27/2024	714.00	USD	MARTIN CONTRACTING INC		Contractor Services	
2024	5303030	Contractor Services		20240327	3/29/2024	714.00	USD	MARTIN CONTRACTING INC		Contractor Services	
2024	5303030	Contractor Services		20240327	3/27/2024	357.00	USD	MARTIN CONTRACTING INC		Contractor Services	23LOND-SVC-8839BELAURERDPR#61569501
2024	5303030	Contractor Services		20240327	3/27/2024	1,071.00	USD	MARTIN CONTRACTING INC		Contractor Services	24LOND-SVC-1745OHBLKPR#61572007
2024	5303030	Contractor Services		20240327	3/27/2024	139,763.21	USD	MARTIN CONTRACTING INC		Contractor Services	22BERA-INS PIPELINE IN LINCOLN CO
2024	5303030	Contractor Services		20240327	3/27/2024	2,142.00	USD	MARTIN CONTRACTING INC		Contractor Services	24-nich-sl-new-444 friendly ave.
2024	5303030	Contractor Services		20240327	3/27/2024	2,142.00	USD	MARTIN CONTRACTING INC		Contractor Services	24-nich-sl-new-128 kensington place

2024	5303030	Contractor Services			20240327	3/27/2024	1,071.00	USD	MARTIN CONTRACTING INC		Contractor Services	24WILL-SVC-249GOLDBUGCHRDPR#61566502
2024	5303030	Contractor Services			20240327	3/27/2024	2,320.50	USD	MARTIN CONTRACTING INC		Contractor Services	24WILL-SVC-1012HWY26PR#61572042
2024	5303030	Contractor Services			20240327	3/27/2024	3,114.00	USD	ACCESS LAND SERVICES LLC		Contractor Services	23 BERA TRACK EASEMENT COST ROCKCASTLE
2024	5303030	Contractor Services			20240327	3/27/2024	1,564.84	USD	ACCESS LAND SERVICES LLC		Contractor Services	23 TRACK EASEMENT COST ROCKASTLE MT VERN
2024	5303325	Professional/Temporary Labor			20240328	3/28/2024	-114.30	USD	ALPHA BUSINESS SOLUTIONS			
2024	5303325	Professional/Temporary Labor			20240328	3/28/2024	114.30	USD	ALPHA BUSINESS SOLUTIONS			
2024	5303890	Miscellaneous Outside Services			20240328	3/28/2024	1,535.00	USD	DIVERSIFIED SOUTHERN MIDS	DIVERSIFIED GAS & OIL COR		Pikeville New Mtr Installation Residenti
2024	5303325	Professional/Temporary Labor			20240328	3/28/2024	575.00	USD	ALPHA BUSINESS SOLUTIONS			
2024	5303325	Professional/Temporary Labor			20240328	3/28/2024	1,625.00	USD	ALPHA BUSINESS SOLUTIONS			
2024	5303890	Miscellaneous Outside Services			20240328	3/28/2024	223.37	USD	PITTSBURGH MAILING SYSTEM	DBA PITTSBURGH MAILING	Misc Outside Services	
2024	5303890	Miscellaneous Outside Services			20240328	3/28/2024	335.81	USD	PITTSBURGH MAILING SYSTEM	DBA PITTSBURGH MAILING	Misc Outside Services	
2024	5303030	Contractor Services			20240329	3/29/2024	2,915.00	USD	COVERALL SERVICE COMPANY	NGT CORPORATION DBA	Contractor Services	
2024	5303030	Contractor Services			20240329	3/29/2024	-2,915.00	USD	COVERALL SERVICE COMPANY	NGT CORPORATION DBA	Contractor Services	
2024	5303030	Contractor Services			20240329	3/29/2024	348.62	USD	CENTERS REFRIGERATION INC		Contractor Services	
2024	5303030	Contractor Services			20240329	3/29/2024	368.62	USD	CENTERS REFRIGERATION INC		Contractor Services	
2024	5303030	Contractor Services			20240329	3/29/2024	469.65	USD	CALDWELL STONE CO INC		Contractor Services	22BERA-INS PIPELINE IN LINCOLN CO
2024	5303030	Contractor Services			20240329	3/29/2024	961.36	USD	CALDWELL STONE CO INC		Contractor Services	22BERA-INS PIPELINE IN LINCOLN CO
2024	5303030	Contractor Services			20240329	3/29/2024	7,500.00	USD	SWARTZ MOWING INC		Contractor Services	24MANC-REP. EXPOSED LINES IN HORSE CREEK
2024	5303030	Contractor Services			20240329	3/29/2024	4,134.00	USD	SPARKS ENTERPRISES LLC		Contractor Services	22BERA-INS PIPELINE IN LINCOLN CO
2024	5303315	IT/Telecom Contractor Services				4/5/2024	-57,023.76	USD			ORD 201600115	AP Automation
2024	5303315	IT/Telecom Contractor Services				4/5/2024	77.56	USD	PNG COMPANIES LLC		ORD 201600123	Finance Enhancements (PNG) - 2024
2024	5303315	IT/Telecom Contractor Services				4/5/2024	77.57	USD	PNG COMPANIES LLC		ORD 201600131	Construction Enhancements 2024 (PNG)
2024	5303315	IT/Telecom Contractor Services				4/5/2024	201.74	USD	PNG COMPANIES LLC		ORD 201600052	SW BLACKLINE IMPLEMENT - PURCHASED-DELTA
2024	5303315	IT/Telecom Contractor Services				4/5/2024	292.27	USD	PNG COMPANIES LLC		ORD 201600102	SAP Treasury Module - PNG
2024	5303315	IT/Telecom Contractor Services				4/5/2024	407.23	USD	PNG COMPANIES LLC		ORD 201600112	Server 2012 Retirement (PNG)
2024	5303315	IT/Telecom Contractor Services				4/5/2024	2,783.09	USD	PNG COMPANIES LLC		ORD 201600126	BW/BI Reporting Enhancements(PNG) - 2024
2024	5303315	IT/Telecom Contractor Services				4/5/2024	773.33	USD	PNG COMPANIES LLC		ORD 201600132	Customer Srvc Improvements 2024 (PNG)
2024	5303315	IT/Telecom Contractor Services				4/2/2024	106.05	USD	PNG COMPANIES LLC		ORD 201600051	SW BLACKLINE IMPLEMENT - IN HOUSE-DELTA
2024	5303315	IT/Telecom Contractor Services				4/2/2024	993.36	USD	PNG COMPANIES LLC		ORD 201600098	Customer Service Enhancements 2023 - PNG
2024	5303315	IT/Telecom Contractor Services				4/2/2024	509.04	USD	PNG COMPANIES LLC		ORD 201600099	Const. Process Enhancements 2023 - PNG
2024	5303315	IT/Telecom Contractor Services				4/2/2024	1,219.88	USD	PNG COMPANIES LLC		ORD 201600100	Operations Improvements 2023 - PNG
2024	5303315	IT/Telecom Contractor Services				4/2/2024	2,651.25	USD	PNG COMPANIES LLC		ORD 201600102	SAP Treasury Module - PNG
2024	5303315	IT/Telecom Contractor Services				4/2/2024	722.66	USD	PNG COMPANIES LLC		ORD 201600105	Perceptive Content Upg - PNG
2024	5303315	IT/Telecom Contractor Services				4/2/2024	14,193.56	USD	PNG COMPANIES LLC		ORD 201600115	AP Automation
2024	5303315	IT/Telecom Contractor Services				4/2/2024	21,388.41	USD	PNG COMPANIES LLC		ORD 201600123	Finance Enhancements (PNG) - 2024
2024	5303315	IT/Telecom Contractor Services				4/2/2024	6,666.00	USD	PNG COMPANIES LLC		ORD 201600126	BW/BI Reporting Enhancements(PNG) - 2024
2024	5303315	IT/Telecom Contractor Services				4/2/2024	1,634.26	USD	PNG COMPANIES LLC		ORD 201600130	Operations Enhancements 2024 (PNG)
2024	5303315	IT/Telecom Contractor Services				4/2/2024	2,275.35	USD	PNG COMPANIES LLC		ORD 201600131	Construction Enhancements 2024 (PNG)
2024	5303315	IT/Telecom Contractor Services				4/2/2024	14,457.34	USD	PNG COMPANIES LLC		ORD 201600132	Customer Srvc Improvements 2024 (PNG)
2024	5303315	IT/Telecom Contractor Services				4/2/2024	1,515.00	USD	PNG COMPANIES LLC		ORD 201600135	SAP Analytics Cloud (PNG)
2024	5303315	IT/Telecom Contractor Services				4/2/2024	8,484.00	USD	PNG COMPANIES LLC		ORD 201600147	Grp Reporting & BPC Enhancements (PNG)
2024	5303220	Legal Services	Estimate			4/3/2024	14,800.00	USD			SKO	
2024	5303030	Contractor Services	Estimate			4/3/2024	106.25	USD			ENSITE USA	21NICH-INS-TRANSMISSION LINE #2 MAD CO
2024	5303030	Contractor Services	Estimate			4/3/2024	45,731.15	USD			ENSITE USA	21NICH-INS-TRANSMISSION LINE #2 JESS CO
2024	5303030	Contractor Services	Estimate			4/3/2024	13,875.20	USD			ENSITE USA	23-nich- easement acuisition madison
2024	5303030	Contractor Services	Estimate			4/3/2024	297.66	USD			ENSITE USA	23-nich- easement acuisition jessamine
2024	5303030	Contractor Services	Estimate			4/3/2024	10,479.00	USD			ENSITE USA	23 BERA EXT 8" STEEL GAS ROCKCASTLE CO
2024	5303030	Contractor Services	Estimate			4/3/2024	267.50	USD			ENSITE USA	23 BERA EXT 8" STEEL MAIN BROADHEAD CITY
2024	5303030	Contractor Services	Estimate			4/3/2024	16,038.75	USD			ENSITE USA	23 BERA 8" STEEL MIAN IN MT VERNON CITY
2024	5303030	Contractor Services	Estimate			4/3/2024	534.00	USD			ENSITE USA	24 BERA REP ALDYL-A MAIN KINGSTON AREA
2024	5303030	Contractor Services	Estimate			4/3/2024	12,889.68	USD			ENSITE USA	24CORB-REP-2"ALDYLACORBINCITYWHITLEYCO
2024	5303220	Legal Services	Estimate			4/3/2024	1,944.45	USD			DARRELL L SAUNDERS	23 BERA TRACK EASEMENT COST LINCOLN CO.
2024	5303220	Legal Services	Estimate			4/3/2024	1,944.45	USD			DARRELL L SAUNDERS	23 BERA TRACK EASEMENT COST ROCKCASTLE
2024	5303220	Legal Services	Estimate			4/3/2024	11,666.65	USD			DARRELL L SAUNDERS	23-nich- easement acuisition jessamine
2024	5303030	Contractor Services	Estimate			4/3/2024	1,944.45	USD			DARRELL L SAUNDERS	23CORB-INS-4" STEEL TO LAUREL RIDGE
2024	5303890	Miscellaneous Outside Services	Estimate			4/3/2024	20,000.00	USD			PARADIGM LIASON SERVICES	
2024	5303030	Contractor Services			49294	4/3/2024	20,846.80	USD			ENSITE USA	21NICH-INS-TRANSMISSION LINE #2 JESS CO
2024	5303030	Contractor Services			49298	4/3/2024	24,767.60	USD			ENSITE USA	23 TRACK EASEMENT COST ROCKASTLE MT VERN
2024	5303030	Contractor Services			49293	4/3/2024	28,520.65	USD			ENSITE USA	23-nich- easement acuisition jessamine
2024	5303030	Contractor Services			231592	4/3/2024	56,961.81	USD			Martin Contracting	22BERA-INS PIPELINE IN LINCOLN CO
2024	5303315	IT/Telecom Contractor Services	O&M			4/1/2024	8,000.00	USD			IDI Consulting--Delta Support	
2024	5303315	IT/Telecom Contractor Services	Cap			4/1/2024	8,000.00	USD			IDI Consulting--Delta Integration	DELTA IT INTEGRATION
2024	5303030	Contractor Services				4/2/2024	-1,200.00	USD				
2024	5303310	Consultant Services				4/2/2024	-1,520.00	USD				
2024	5303890	Miscellaneous Outside Services				4/5/2024	-3,735.48	USD				
2024	5303030	Contractor Services				4/5/2024	-2,625.00	USD				
2024	5303030	Contractor Services				4/5/2024	-2,604.00	USD				
2024	5303030	Contractor Services				4/2/2024	1,200.00	USD			CTR SR01/167702	
2024	5303310	Consultant Services				4/2/2024	1,520.00	USD			CTR SR01/164710	
2024	5303030	Contractor Services				4/5/2024	2,625.00	USD			CTR SR01/169108	
2024	5303030	Contractor Services				4/5/2024	2,604.00	USD			CTR SR01/169108	
2024	5303890	Miscellaneous Outside Services				4/5/2024	3,735.48	USD			CTR SR01/131318	
2024	5303890	Miscellaneous Outside Services				4/2/2024	4,605.00	USD			ORD 133800PKYC	PKYC New Meter Installation Residential
2024	5303890	Miscellaneous Outside Services				4/2/2024	-4,605.00	USD				Pikeville New Mtr Installation Residenti
2024	5998501	SVC Only-Essential Services - 2200	FLEET.ALLOC2.E			4/5/2024	2,858.54	USD			PNG Services - ESSN Services	
2024	5998511	SVC Only-Essential Sundry - 2200	FLEET.ALLOC2.E			4/5/2024	151.79	USD			PNG Services - ESSN Sundry	
2024	5998501	SVC Only-Essential Services - 2200	FLEET.ALLOC2.E			4/5/2024	149.79	USD			PNG Services - ESSN Services	
2024	5998501	SVC Only-Essential Services - 2200	CYBERSEC2.ALLOC2.E			4/5/2024	3,757.35	USD			PNG Services - ESSN Services	
2024	5998511	SVC Only-Essential Sundry - 2200	CYBERSEC2.ALLOC2.E			4/5/2024	2,004.55	USD			PNG Services - ESSN Sundry	
2024	5998501	SVC Only-Essential Services - 2200	CYBERSEC2.ALLOC2.E			4/5/2024	280.19	USD			PNG Services - ESSN Services	
2024	5998511	SVC Only-Essential Sundry - 2200	CYBERSEC2.ALLOC2.E			4/5/2024	149.48	USD			PNG Services - ESSN Sundry	
2024	5998501	SVC Only-Essential Services - 2200	CYBERSEC.ALLOC2.E			4/5/2024	2,596.24	USD			PNG Services - ESSN Services	
2024	5998501	SVC Only-Essential Services - 2200	CYBERSEC.ALLOC2.E			4/5/2024	193.61	USD			PNG Services - ESSN Services	
2024	5998501	SVC Only-Essential Services - 2200	TREASURY.ALLOC1.E			4/5/2024	620.39	USD			PNG Services - ESSN Services	
2024	5998511	SVC Only-Essential Sundry - 2200	TREASURY.ALLOC1.E			4/5/2024	4,993.26	USD			PNG Services - ESSN Sundry	

2024	5998511	SVC Only-Essential Sundry - 2200	TREASURY.ALLOC1.E	4/5/2024	304.85	USD		PNG Services - ESSN Sundry
2024	5303210	Accounting/Auditing Services	PWC 2024 Audit	3/21/2024	4,803.23	USD		PWC March 2024 Audit Accrual
2024	5998501	SVC Only-Essential Services - 2200	CUSTRELAT.ALLOC2.E	4/5/2024	683.70	USD		PNG Services - ESSN Services
2024	5998501	SVC Only-Essential Services - 2200	TELECOMM.ALLOC2.E	4/5/2024	5,612.26	USD		PNG Services - ESSN Services
2024	5998501	SVC Only-Essential Services - 2200	CALL.ALLOC2.E	4/5/2024	2,725.45	USD		PNG Services - ESSN Services
2024	5998501	SVC Only-Essential Services - 2200	HELPDESK.ALLOC1.E	4/5/2024	7,969.84	USD		PNG Services - ESSN Services
2024	5303210	Accounting/Auditing Services	F37	4/2/2024	475.20	USD		ADP Fees
2024	5998501	SVC Only-Essential Services - 2200	CUSTRELAT.ALLOC2.E	4/5/2024	62.68	USD		PNG Services - ESSN Services
2024	5998501	SVC Only-Essential Services - 2200	TELECOMM.ALLOC2.E	4/5/2024	418.52	USD		PNG Services - ESSN Services
2024	5998501	SVC Only-Essential Services - 2200	CALL.ALLOC2.E	4/5/2024	215.45	USD		PNG Services - ESSN Services
2024	5998501	SVC Only-Essential Services - 2200	HELPDESK.ALLOC1.E	4/5/2024	578.85	USD		PNG Services - ESSN Services
2024	5303315	IT/Telecom Contractor Services		4/5/2024	16.95	USD	PNG COMPANIES LLC	ORD 201300052 SW BLACKLINE IMPLEMENT - PURCHASED
2024	5303210	Accounting/Auditing Services	XWK	4/2/2024	2,062.15	USD		ADP Fees
2024	5303210	Accounting/Auditing Services	PWC 2023 Audit	3/21/2024	474.59	USD		PWC March 2024 Audit Accrual
2024	5303991	Miscellaneous Outside Services - 2200	ACCTGSVC.ALLOC1	4/3/2024	141.41	USD		Miscellaneous Outside Services-2200
2024	5303991	Miscellaneous Outside Services - 2200	ACCTSPAY.ALLOC1	4/3/2024	153.50	USD		Miscellaneous Outside Services-2200
2024	5303991	Miscellaneous Outside Services - 2200	CASHMGT.ALLOC1	4/3/2024	4.42	USD		Miscellaneous Outside Services-2200
2024	5303991	Miscellaneous Outside Services - 2200	HUMANRSRCS.ALLOC2	4/3/2024	40.50	USD		Miscellaneous Outside Services-2200
2024	5303991	Miscellaneous Outside Services - 2200	COMREL.ALLOC2	4/3/2024	6.59	USD		Miscellaneous Outside Services-2200
2024	5303991	Miscellaneous Outside Services - 2200	LAND.ALLOC2	4/3/2024	1.45	USD		Miscellaneous Outside Services-2200
2024	5303991	Miscellaneous Outside Services - 2200	PIPEREPL.ALLOC2	4/3/2024	0.01	USD		Miscellaneous Outside Services-2200
2024	5303991	Miscellaneous Outside Services - 2200	PIPEPROGMGMT.ALLOC	4/3/2024	0.02	USD		Miscellaneous Outside Services-2200
2024	5303991	Miscellaneous Outside Services - 2200	EXECUTIVE.ALLOC1	4/3/2024	0.04	USD		Miscellaneous Outside Services-2200
2024	5303991	Miscellaneous Outside Services - 2200	OPSADMIN.ALLOC2	4/3/2024	2.23	USD		Miscellaneous Outside Services-2200
2024	5303991	Miscellaneous Outside Services - 2200	ACCTGSVC.ALLOC1	4/3/2024	1,337.78	USD		Miscellaneous Outside Services-2200
2024	5303991	Miscellaneous Outside Services - 2200	ACCTSPAY.ALLOC1	4/3/2024	2,462.51	USD		Miscellaneous Outside Services-2200
2024	5303991	Miscellaneous Outside Services - 2200	CASHMGT.ALLOC1	4/3/2024	72.42	USD		Miscellaneous Outside Services-2200
2024	5303991	Miscellaneous Outside Services - 2200	HUMANRSRCS.ALLOC2	4/3/2024	557.61	USD		Miscellaneous Outside Services-2200
2024	5303991	Miscellaneous Outside Services - 2200	COMREL.ALLOC2	4/3/2024	83.35	USD		Miscellaneous Outside Services-2200
2024	5303991	Miscellaneous Outside Services - 2200	EXECUTIVE.ALLOC1	4/3/2024	0.72	USD		Miscellaneous Outside Services-2200
2024	5999058	Inter-Company Operating Expenses-1800-Delgasco	CM Allocation - 02	4/9/2024	-23,729.98	USD		Allocation of Variable Costs of CM to Subs - Feb 2
2024	5999059	Inter-Company Operating Expenses-1900-ENPRO	CM Allocation - 02	4/9/2024	-12,521.43	USD		Allocation of Variable Costs of CM to Subs - Feb 2
2024	5303315	IT/Telecom Contractor Services		4/2/2024	1,575.61	USD	PEOPLES NATURAL GAS COMPA	CTR SR01/165104
2024	5303315	IT/Telecom Contractor Services		4/2/2024	2,325.90	USD	PEOPLES NATURAL GAS COMPA	CTR SR01/135104
2024	5998511	SVC Only-Essential Sundry - 2200	CUSTRELAT.ALLOC2.E	4/5/2024	0.25	USD		PNG Services - ESSN Sundry
2024	5998501	SVC Only-Essential Services - 2200	REGLEGAL.ALLOC2.E	4/5/2024	19.14	USD		PNG Services - ESSN Services
2024	5998511	SVC Only-Essential Sundry - 2200	CYBERSEC.ALLOC2.E	4/5/2024	4.80	USD		PNG Services - ESSN Sundry
2024	5303315	IT/Telecom Contractor Services		4/1/2024	0.79	USD	PEOPLES NATURAL GAS COMPA	CTR SR01/135103
2024	5998511	SVC Only-Essential Sundry - 2200	APPLIC.ALLOC2.E	4/5/2024	4.28	USD		PNG Services - ESSN Sundry
2024	5998511	SVC Only-Essential Sundry - 2200	REGLEGAL.ALLOC2.E	4/5/2024	2.62	USD		PNG Services - ESSN Sundry
2024	5998511	SVC Only-Essential Sundry - 2200	REGLEGAL.ALLOC2.E	4/5/2024	52.10	USD		PNG Services - ESSN Sundry
2024	5998511	SVC Only-Essential Sundry - 2200	CUSTRELAT.ALLOC2.E	4/5/2024	2.69	USD		PNG Services - ESSN Sundry
2024	5998511	SVC Only-Essential Sundry - 2200	FLEET.ALLOC2.E	4/5/2024	7.95	USD		PNG Services - ESSN Sundry
2024	5998511	SVC Only-Essential Sundry - 2200	APPLIC.ALLOC2.E	4/5/2024	57.33	USD		PNG Services - ESSN Sundry
2024	5303890	Miscellaneous Outside Services	PNC Bank Fees	4/2/2024	85.84	USD		3/31/24 PNC Bank Fees
2024	5998501	SVC Only-Essential Services - 2200	SUPCHAIN.ALLOC2.E	4/5/2024	6.70	USD		PNG Services - ESSN Services
2024	5998511	SVC Only-Essential Sundry - 2200	SAFETY.ALLOC2.E	4/5/2024	6.77	USD		PNG Services - ESSN Sundry
2024	5998511	SVC Only-Essential Sundry - 2200	CALL.ALLOC2.E	4/5/2024	12.22	USD		PNG Services - ESSN Sundry
2024	5998511	SVC Only-Essential Sundry - 2200	EXECUTIVE.ALLOC1.E	4/5/2024	10.30	USD		PNG Services - ESSN Sundry
2024	5998511	SVC Only-Essential Sundry - 2200	TAXSVC.ALLOC1.E	4/5/2024	22.88	USD		PNG Services - ESSN Sundry
2024	5998511	SVC Only-Essential Sundry - 2200	HELPDESK.ALLOC1.E	4/5/2024	11.16	USD		PNG Services - ESSN Sundry
2024	5998511	SVC Only-Essential Sundry - 2200	INTAUDIT.ALLOC1.E	4/5/2024	49.50	USD		PNG Services - ESSN Sundry
2024	5303890	Miscellaneous Outside Services	PNC Bank Fees	4/2/2024	-85.84	USD		3/31/24 PNC Bank Fees
2024	5998501	SVC Only-Essential Services - 2200	TREASURY.ALLOC1.E	4/5/2024	37.88	USD		PNG Services - ESSN Services
2024	5303315	IT/Telecom Contractor Services		4/1/2024	123.69	USD	PEOPLES NATURAL GAS COMPA	CTR SR01/135102
2024	5303315	IT/Telecom Contractor Services		4/5/2024	123.69	USD	PEOPLES NATURAL GAS COMPA	CTR SR01/135102
2024	5303890	Miscellaneous Outside Services	ACT	4/1/2024	21.37	USD		Amortize Platts 2023-2024 March 2024
2024	5998511	SVC Only-Essential Sundry - 2200	CALL.ALLOC2.E	4/5/2024	154.62	USD		PNG Services - ESSN Sundry
2024	5998511	SVC Only-Essential Sundry - 2200	CYBERSEC.ALLOC2.E	4/5/2024	64.35	USD		PNG Services - ESSN Sundry
2024	5303315	IT/Telecom Contractor Services		4/5/2024	66.96	USD	PEOPLES NATURAL GAS COMPA	CTR SR01/135106
2024	5998511	SVC Only-Essential Sundry - 2200	HUMANRSRCS.ALLOC2.	4/5/2024	61.79	USD		PNG Services - ESSN Sundry
2024	5998511	SVC Only-Essential Sundry - 2200	HELPDESK.ALLOC1.E	4/5/2024	153.68	USD		PNG Services - ESSN Sundry
2024	5998501	SVC Only-Essential Services - 2200	LEGALSVC.ALLOC1.E	4/5/2024	69.58	USD		PNG Services - ESSN Services
2024	5303315	IT/Telecom Contractor Services		4/2/2024	60.26	USD	PEOPLES NATURAL GAS COMPA	CTR SR01/135106
2024	5303315	IT/Telecom Contractor Services		4/2/2024	232.50	USD	PEOPLES NATURAL GAS COMPA	CTR SR01/135103
2024	5303315	IT/Telecom Contractor Services		4/5/2024	229.42	USD	PEOPLES NATURAL GAS COMPA	CTR SR01/135104
2024	5303315	IT/Telecom Contractor Services		4/5/2024	155.41	USD	PEOPLES NATURAL GAS COMPA	CTR SR01/165104
2024	5303315	IT/Telecom Contractor Services		4/1/2024	205.35	USD	PEOPLES NATURAL GAS COMPA	CTR SR01/135104
2024	5303315	IT/Telecom Contractor Services		4/1/2024	139.11	USD	PEOPLES NATURAL GAS COMPA	CTR SR01/165104
2024	5303890	Miscellaneous Outside Services	ACT	4/1/2024	828.18	USD		Amortize Platts 2023-2024 March 2024
2024	5998501	SVC Only-Essential Services - 2200	PLANBUDG.ALLOC1.E	4/5/2024	1,208.57	USD		PNG Services - ESSN Services
2024	5998511	SVC Only-Essential Sundry - 2200	PLANBUDG.ALLOC1.E	4/5/2024	1,777.82	USD		PNG Services - ESSN Sundry
2024	5998501	SVC Only-Essential Services - 2200	PLANBUDG.ALLOC1.E	4/5/2024	73.79	USD		PNG Services - ESSN Services
2024	5998511	SVC Only-Essential Sundry - 2200	PLANBUDG.ALLOC1.E	4/5/2024	108.54	USD		PNG Services - ESSN Sundry
2024	5998501	SVC Only-Essential Services - 2200	ACCTGSVC.ALLOC1.E	4/5/2024	4,612.80	USD		PNG Services - ESSN Services
2024	5998511	SVC Only-Essential Sundry - 2200	ACCTGSVC.ALLOC1.E	4/5/2024	736.46	USD		PNG Services - ESSN Sundry
2024	5998501	SVC Only-Essential Services - 2200	ACCTGSVC.ALLOC1.E	4/5/2024	487.59	USD		PNG Services - ESSN Services
2024	5998511	SVC Only-Essential Sundry - 2200	ACCTGSVC.ALLOC1.E	4/5/2024	77.85	USD		PNG Services - ESSN Sundry
2024	5998501	SVC Only-Essential Services - 2200	HUMANRSRCS.ALLOC2.	4/5/2024	14,984.42	USD		PNG Services - ESSN Services
2024	5998511	SVC Only-Essential Sundry - 2200	HUMANRSRCS.ALLOC2.	4/5/2024	850.81	USD		PNG Services - ESSN Sundry
2024	5998501	SVC Only-Essential Services - 2200	HUMANRSRCS.ALLOC2.	4/5/2024	1,088.33	USD		PNG Services - ESSN Services
2024	5303890	Miscellaneous Outside Services	PNC Bank Fees	4/2/2024	3,454.50	USD		3/31/24 PNC Bank Fees-Lockbox
2024	5303890	Miscellaneous Outside Services	PNC Bank Fees	4/2/2024	10,077.56	USD		3/31/24 PNC Bank Fees-Lockbox
2024	5303890	Miscellaneous Outside Services	PNC Bank Fees	4/2/2024	360.52	USD		3/31/24 PNC Bank Fees
2024	5303890	Miscellaneous Outside Services	PNC Bank Fees	4/2/2024	-3,454.50	USD		3/31/24 PNC Bank Fees-Lockbox

2024	5303890	Miscellaneous Outside Services	PNC Bank Fees		4/2/2024	-10,077.56	USD			3/31/24 PNC Bank Fees-Lockbox	
2024	5303890	Miscellaneous Outside Services	PNC Bank Fees		4/2/2024	-360.52	USD			3/31/24 PNC Bank Fees	
2024	5303890	Miscellaneous Outside Services	PNC Bank Fees		4/2/2024	7,470.14	USD			3/31/24 PNC Bank Fees-Lockbox	
2024	5303890	Miscellaneous Outside Services	PNC Bank Fees		4/2/2024	296.63	USD			3/31/24 PNC Bank Fees	
2024	5303890	Miscellaneous Outside Services	PNC Bank Fees		4/2/2024	3,664.85	USD			3/31/24 PNC Bank Fees-Lockbox	
2024	5303890	Miscellaneous Outside Services	PNC Bank Fees		4/2/2024	70.63	USD			3/31/24 PNC Bank Fees	
2024	5998501	SVC Only-Essential Services - 2200	LEGALSVC.ALLOC1.E		4/5/2024	1,139.64	USD			PNG Services - ESSN Services	
2024	5998511	SVC Only-Essential Sundry - 2200	LEGALSVC.ALLOC1.E		4/5/2024	924.87	USD			PNG Services - ESSN Sundry	
2024	5998511	SVC Only-Essential Sundry - 2200	LEGALSVC.ALLOC1.E		4/5/2024	56.46	USD			PNG Services - ESSN Sundry	
2024	5998501	SVC Only-Essential Services - 2200	EXECUTIVE.ALLOC1.E		4/5/2024	-8,034.53	USD			PNG Services - ESSN Services	
2024	5998511	SVC Only-Essential Sundry - 2200	EXECUTIVE.ALLOC1.E		4/5/2024	168.77	USD			PNG Services - ESSN Sundry	
2024	5998501	SVC Only-Essential Services - 2200	EXECUTIVE.ALLOC1.E		4/5/2024	-490.53	USD			PNG Services - ESSN Services	
2024	5998501	SVC Only-Essential Services - 2200	COMREL.ALLOC2.E		4/5/2024	1,940.78	USD			PNG Services - ESSN Services	
2024	5998511	SVC Only-Essential Sundry - 2200	COMREL.ALLOC2.E		4/5/2024	921.18	USD			PNG Services - ESSN Sundry	
2024	5998501	SVC Only-Essential Services - 2200	COMREL.ALLOC2.E		4/5/2024	153.42	USD			PNG Services - ESSN Services	
2024	5998511	SVC Only-Essential Sundry - 2200	COMREL.ALLOC2.E		4/5/2024	72.82	USD			PNG Services - ESSN Sundry	
2024	5998501	SVC Only-Essential Services - 2200	TAXSVC.ALLOC1.E		4/5/2024	1,459.29	USD			PNG Services - ESSN Services	
2024	5998511	SVC Only-Essential Sundry - 2200	TAXSVC.ALLOC1.E		4/5/2024	469.15	USD			PNG Services - ESSN Sundry	
2024	5998501	SVC Only-Essential Services - 2200	TAXSVC.ALLOC1.E		4/5/2024	71.19	USD			PNG Services - ESSN Services	
2024	5998501	SVC Only-Essential Services - 2200	APPLIC.ALLOC2.E		4/5/2024	5,342.50	USD			PNG Services - ESSN Services	
2024	5998501	SVC Only-Essential Services - 2200	APPLIC.ALLOC2.E		4/5/2024	398.40	USD			PNG Services - ESSN Services	
2024	5998501	SVC Only-Essential Services - 2200	INTAUDIT.ALLOC1.E		4/5/2024	1,274.35	USD			PNG Services - ESSN Services	
2024	5998511	SVC Only-Essential Sundry - 2200	INTAUDIT.ALLOC1.E		4/5/2024	810.70	USD			PNG Services - ESSN Sundry	
2024	5998501	SVC Only-Essential Services - 2200	INTAUDIT.ALLOC1.E		4/5/2024	77.80	USD			PNG Services - ESSN Services	
2024	5998501	SVC Only-Essential Services - 2200	SAFETY.ALLOC2.E		4/5/2024	2,858.77	USD			PNG Services - ESSN Services	
2024	5998511	SVC Only-Essential Sundry - 2200	SAFETY.ALLOC2.E		4/5/2024	112.57	USD			PNG Services - ESSN Sundry	
2024	5998501	SVC Only-Essential Services - 2200	SAFETY.ALLOC2.E		4/5/2024	171.88	USD			PNG Services - ESSN Services	
2024	5998501	SVC Only-Essential Services - 2200	REGLEGAL.ALLOC2.E		4/5/2024	380.13	USD			PNG Services - ESSN Services	
2024	5303315	IT/Telecom Contractor Services	Cap		4/5/2024	-8,000.00	USD			IDI Consulting--Delta Integration	DELTA IT INTEGRATION
2024	5303315	IT/Telecom Contractor Services	O&M		4/5/2024	-8,000.00	USD			IDI Consulting--Delta Support	
2024	5303220	Legal Services	Estimate		4/5/2024	-14,800.00	USD			SKO	
2024	5303030	Contractor Services	Estimate		4/5/2024	-106.25	USD			ENSITE USA	21NICH-INS-TRANSMISSION LINE #2 MAD CO
2024	5303030	Contractor Services	Estimate		4/5/2024	-45,731.15	USD			ENSITE USA	21NICH-INS-TRANSMISSION LINE #2 JESS CO
2024	5303030	Contractor Services	Estimate		4/5/2024	-13,875.20	USD			ENSITE USA	23-nich- easement acuisition madison
2024	5303030	Contractor Services	Estimate		4/5/2024	-297.66	USD			ENSITE USA	23-nich- easement acuisition jessamine
2024	5303030	Contractor Services	Estimate		4/5/2024	-10,479.00	USD			ENSITE USA	23 BERA EXT 8" STEEL GAS ROCKCASTLE CO
2024	5303030	Contractor Services	Estimate		4/5/2024	-267.50	USD			ENSITE USA	23 BERA EXT 8" STEEL MAIN BROADHEAD CITY
2024	5303030	Contractor Services	Estimate		4/5/2024	-16,038.75	USD			ENSITE USA	23 BERA 8" STEEL MIAN IN MT VERNON CITY
2024	5303030	Contractor Services	Estimate		4/5/2024	-534.00	USD			ENSITE USA	24 BERA REP ALDYL-A MAIN KINGSTON AREA
2024	5303030	Contractor Services	Estimate		4/5/2024	-12,889.68	USD			ENSITE USA	24CORB-REP-2"ALDYLACORBINCITYWHITLEYCO
2024	5303220	Legal Services	Estimate		4/5/2024	-1,944.45	USD			DARRELL L SAUNDERS	23 BERA TRACK EASEMENT COST LINCOLN CO.
2024	5303220	Legal Services	Estimate		4/5/2024	-1,944.45	USD			DARRELL L SAUNDERS	23 BERA TRACK EASEMENT COST ROCKCASTLE
2024	5303220	Legal Services	Estimate		4/5/2024	-11,666.65	USD			DARRELL L SAUNDERS	23-nich- easement acuisition jessamine
2024	5303890	Contractor Services	Estimate		4/5/2024	-1,944.45	USD			DARRELL L SAUNDERS	23CORB-INS-4" STEEL TO LAUREL RIDGE
2024	5303890	Miscellaneous Outside Services	Estimate		4/5/2024	-20,000.00	USD			PARADIGM LIASON SERVICES	
2024	5303030	Contractor Services		49294	4/5/2024	-20,846.80	USD			ENSITE USA	21NICH-INS-TRANSMISSION LINE #2 JESS CO
2024	5303030	Contractor Services		49298	4/5/2024	-24,767.60	USD			ENSITE USA	23 TRACK EASEMENT COST ROCKASTLE MT VERN
2024	5303030	Contractor Services		49293	4/5/2024	-28,520.65	USD			ENSITE USA	23-nich- easement acuisition jessamine
2024	5303030	Contractor Services		231592	4/5/2024	-56,961.81	USD			Martin Contracting	22BERA-INS PIPELINE IN LINCOLN CO
2024	5303890	Miscellaneous Outside Services		20240401	4/2/2024	1,045.65	USD	KING BEE DELIVERY LLC			
2024	5303890	Miscellaneous Outside Services		20240401	4/1/2024	100.00	USD	PITTSBURGH MAILING SYSTEM	DBA PITTSBURGH MAILING	Misc Outside Services	
2024	5303890	Miscellaneous Outside Services		20240401	4/1/2024	257.06	USD	PITTSBURGH MAILING SYSTEM	DBA PITTSBURGH MAILING	Misc Outside Services	
2024	5303890	Miscellaneous Outside Services		20240401	4/1/2024	568.80	USD	PITTSBURGH MAILING SYSTEM	DBA PITTSBURGH MAILING	Misc Outside Services	
2024	5303030	Contractor Services		20240401	4/1/2024	482.00	USD	PERFECTION GROUP INC		Contractor Services	
2024	5303030	Contractor Services		20240401	4/1/2024	20,846.80	USD	ENSITE USA INC	DEPT 108	Contractor Services	21NICH-INS-TRANSMISSION LINE #2 JESS CO
2024	5303030	Contractor Services		20240401	4/1/2024	28,520.65	USD	ENSITE USA INC	DEPT 108	Contractor Services	23-nich- easement acuisition jessamine
2024	5303030	Contractor Services		20240401	4/1/2024	1,052.79	USD	ENSITE USA INC	DEPT 108	Contractor Services	23-nich- easement acuisition madison
2024	5303030	Contractor Services		20240401	4/1/2024	7,595.95	USD	ENSITE USA INC	DEPT 108	Contractor Services	22BERA-INS PIPELINE IN LINCOLN CO
2024	5303030	Contractor Services		20240401	4/1/2024	1,350.95	USD	ENSITE USA INC	DEPT 108	Contractor Services	23 TRACK EASEMENT COST BROADHEAD
2024	5303030	Contractor Services		20240401	4/1/2024	24,767.60	USD	ENSITE USA INC	DEPT 108	Contractor Services	23 TRACK EASEMENT COST ROCKASTLE MT VERN
2024	5303030	Contractor Services		20240401	4/1/2024	2,915.00	USD	COVERALL SERVICE COMPANY	NGT CORPORATION DBA	Contractor Services	
2024	5303030	Contractor Services		20240402	4/2/2024	5,000.00	USD	ENSITE USA INC	DEPT 108	Contractor Services	23CORB-INS-4" STEEL TO LAUREL RIDGE
2024	5303030	Contractor Services		20240402	4/2/2024	593.65	USD	ENSITE USA INC	DEPT 108	Contractor Services	23CORB-INS-4" STEEL TO LAUREL RIDGE
2024	5303030	Contractor Services		20240402	4/2/2024	-593.65	USD	ENSITE USA INC	DEPT 108	Contractor Services	23CORB-INS-4" STEEL TO LAUREL RIDGE
2024	5303030	Contractor Services		20240402	4/2/2024	593.65	USD	ENSITE USA INC	DEPT 108	Contractor Services	23CORB-INS-4" STEEL TO LAUREL RIDGE
2024	5303030	Contractor Services		20240402	4/2/2024	254.00	USD	ENSITE USA INC	DEPT 108	Contractor Services	23-nich-relocate 4" Pl. (County) Ky 1980
2024	5303030	Contractor Services		20240402	4/2/2024	439.90	USD	SHANE SYSTEMS INC		Contractor Services	
2024	5303890	Miscellaneous Outside Services		20240403	4/4/2024	-339.14	USD	RELCON INC			Purchase Regulators - Delta
2024	5303890	Miscellaneous Outside Services		20240403	4/3/2024	339.14	USD	RELCON INC			Purchase Regulators - Delta
2024	5303325	Professional/Temporary Labor		20240403	4/3/2024	1,440.00	USD	FARELL FINCH LLC			
2024	5303325	Professional/Temporary Labor		20240403	4/3/2024	960.00	USD	FARELL FINCH LLC			
2024	5303890	Miscellaneous Outside Services		20240403	4/3/2024	3,610.50	USD	KENTUCKY811	KENTUCKY UNDERGROUND PROT		
2024	5303310	Consultant Services		20240403	4/4/2024	1,575.00	USD	CAPITAL LINK CONSULTANTS			
2024	5303030	Contractor Services		20240403	4/3/2024	72.61	USD	BATES SECURITY, LLC		Contractor Services	
2024	5303030	Contractor Services		20240403	4/3/2024	1,970.30	USD	CALDWELL STONE CO INC		Contractor Services	22BERA-INS PIPELINE IN LINCOLN CO
2024	5303890	Miscellaneous Outside Services		20240404	4/5/2024	-339.14	USD	RELCON INC			Purchase Regulators - Delta
2024	5303890	Miscellaneous Outside Services		20240404	4/4/2024	339.14	USD	RELCON INC			Purchase Regulators - Delta
2024	5303325	Professional/Temporary Labor		20240404	4/12/2024	1,200.00	USD	FARELL FINCH LLC			
2024	5303030	Contractor Services		20240404	4/4/2024	714.00	USD	MARTIN CONTRACTING INC		Contractor Services	23CORB-SVC-1038 HWY1223PR#61564513
2024	5303030	Contractor Services		20240404	4/4/2024	714.00	USD	MARTIN CONTRACTING INC		Contractor Services	24WILL-REPSVC-702CUMBAVEPR#61321019
2024	5303030	Contractor Services		20240404	4/4/2024	714.00	USD	MARTIN CONTRACTING INC		Contractor Services	24-nich-sl-new-308 ivy green
2024	5303030	Contractor Services		20240404	4/4/2024	714.00	USD	MARTIN CONTRACTING INC		Contractor Services	23-nich-sev-112 judy ct
2024	5303030	Contractor Services		20240404	4/4/2024	714.00	USD	MARTIN CONTRACTING INC		Contractor Services	24-nich-sl-new-312 blackthorne
2024	5303030	Contractor Services		20240404	4/4/2024	357.00	USD	MARTIN CONTRACTING INC		Contractor Services	24CORB-RETSVC-48SCHOOLSTPR#61344751
2024	5303030	Contractor Services		20240404	4/4/2024	357.00	USD	MARTIN CONTRACTING INC		Contractor Services	24CORB-RETSVC-87261232PR#61348031

2024	5303030	Contractor Services		20240404	4/4/2024	357.00	USD	MARTIN CONTRACTING INC		Contractor Services	24WILL-REP-2"STEELMAINONCUMBERLANDAVE
2024	5303030	Contractor Services		20240404	4/4/2024	357.00	USD	MARTIN CONTRACTING INC		Contractor Services	24CORB-INST-4"PE ON 25E
2024	5303030	Contractor Services		20240404	4/4/2024	1,428.00	USD	MARTIN CONTRACTING INC		Contractor Services	24-nich-sl-new-155 lesley trail
2024	5303030	Contractor Services		20240404	4/4/2024	535.50	USD	MARTIN CONTRACTING INC		Contractor Services	24LOND-SVC-1902NMAINPR#61579505
2024	5303030	Contractor Services		20240404	4/4/2024	535.50	USD	MARTIN CONTRACTING INC		Contractor Services	24CORB-SVC-308OAKGRVCHRDPR#61579504
2024	5303030	Contractor Services		20240404	4/4/2024	1,071.00	USD	MARTIN CONTRACTING INC		Contractor Services	24-nich-sl-new-108 lily pond lane
2024	5303030	Contractor Services		20240404	4/4/2024	1,071.00	USD	MARTIN CONTRACTING INC		Contractor Services	24-nich-sl-new-110 lily pond lane
2024	5303030	Contractor Services		20240404	4/4/2024	56,961.81	USD	MARTIN CONTRACTING INC		Contractor Services	22BERA-INS PIPELINE IN LINCOLN CO
2024	5303030	Contractor Services		20240404	4/5/2024	-56,961.81	USD	MARTIN CONTRACTING INC		Contractor Services	22BERA-INS PIPELINE IN LINCOLN CO
2024	5303030	Contractor Services		20240404	4/4/2024	1,785.00	USD	MARTIN CONTRACTING INC		Contractor Services	21CORB-REP-ALDYLA IN CORBCITY/WHITLEY CO
2024	5303030	Contractor Services		20240404	4/4/2024	662.50	USD	ANDERSON COMMERCIAL CLEAN		Contractor Services	
2024	5303030	Contractor Services		20240404	4/4/2024	750.00	USD	WALLACE LAWN SERVICE LLC		Contractor Services	
2024	5303890	Miscellaneous Outside Services		20240405	4/5/2024	339.14	USD	RELCON INC		FRT paid on non mat	Purchase Regulators - Delta
2024	5303890	Miscellaneous Outside Services		20240405	4/5/2024	1,511.24	USD	RELCON INC		TAX paid on non mat	Purchase Regulators - Delta
2024	5303030	Contractor Services		20240405	4/5/2024	37,297.97	USD	BKR SERVICE COMPANY INC		Contractor Services	24MIDD.REP C-M WELL 22-2 TUBING REPLACED
2024	5303030	Contractor Services		20240405	4/5/2024	56,961.81	USD	MARTIN CONTRACTING INC		Contractor Services	22BERA-INS PIPELINE IN LINCOLN CO
2024	5303030	Contractor Services		20240405	4/5/2024	1,049.34	USD	ACCESS LAND SERVICES LLC		Contractor Services	23 BERA TRACK EASEMENT COST ROCKCASTLE
2024	5303030	Contractor Services		20240405	4/5/2024	1,000.00	USD	CRESCENT CONSULTING LLC		Contractor Services	24MIDD.REP C-M WELL 22-2 TUBING REPLACED
2024	5303030	Contractor Services		20240405	4/5/2024	2,200.00	USD	CRESCENT CONSULTING LLC		Contractor Services	24MIDD.REP C-M WELL 22-2 TUBING REPLACED
2024	5303030	Contractor Services		20240409	4/9/2024	594.79	USD	WINCHESTER MUNICIPAL UTIL			
2024	5303890	Miscellaneous Outside Services		20240409	4/9/2024	1,530.00	USD	COLUMBIA GULF TRANSMISSIO	CPG OPCO LP DBA		
2024	5303850	Testing Services		20240409	4/11/2024	849.00	USD	BAPTIST HEALTH MEDICAL GR			
2024	5303850	Testing Services		20240409	4/11/2024	200.00	USD	BAPTIST HEALTH MEDICAL GR			
2024	5303030	Contractor Services		20240409	4/9/2024	3,139.01	USD	PERFECTION GROUP INC		Contractor Services	
2024	5303890	Miscellaneous Outside Services		20240410	4/10/2024	1,758.50	USD	IRON MOUNTAIN INC			
2024	5303890	Miscellaneous Outside Services		20240410	4/10/2024	25.50	USD	PEOPLES NATURAL GAS COMPA			
2024	5303890	Miscellaneous Outside Services		20240410	4/14/2024	1,535.00	USD	DIVERSIFIED SOUTHERN MIDS	DIVERSIFIED GAS & OIL COR		Pikeville New Mtr Installation Residenti
2024	5303030	Contractor Services		20240410	4/10/2024	714.00	USD	MARTIN CONTRACTING INC		Contractor Services	24-nich-sl-new-265 blackthorn
2024	5303030	Contractor Services		20240410	4/10/2024	714.00	USD	MARTIN CONTRACTING INC		Contractor Services	24-nich-sl-new-305 blackthorne
2024	5303030	Contractor Services		20240410	4/10/2024	1,071.00	USD	MARTIN CONTRACTING INC		Contractor Services	24-nich-sl-new-208 singing lark
2024	5303030	Contractor Services		20240410	4/10/2024	892.50	USD	MARTIN CONTRACTING INC		Contractor Services	24-nich-sl-new-149 kinglet point
2024	5303030	Contractor Services		20240410	4/10/2024	1,428.00	USD	MARTIN CONTRACTING INC		Contractor Services	24-nich-sl-new-165 healthy way
2024	5303030	Contractor Services		20240410	4/10/2024	1,785.00	USD	MARTIN CONTRACTING INC		Contractor Services	24WILL-REPSVC-73WESTHAVENPR#61322209
2024	5303030	Contractor Services		20240410	4/10/2024	1,428.00	USD	MARTIN CONTRACTING INC		Contractor Services	24LOND-SVC-539CONLYRDPR#61580666
2024	5303030	Contractor Services		20240410	4/10/2024	1,428.00	USD	MARTIN CONTRACTING INC		Contractor Services	24BARB-SVC-639 MANCHESTER STREET-SMITH
2024	5303030	Contractor Services		20240410	4/10/2024	1,428.00	USD	MARTIN CONTRACTING INC		Contractor Services	
2024	5303030	Contractor Services		20240410	4/10/2024	11,760.00	USD	MARTIN CONTRACTING INC		Contractor Services	22-nich-replacement of aldyl a in NV-3
2024	5303030	Contractor Services		20240410	4/10/2024	17,262.00	USD	MARTIN CONTRACTING INC		Contractor Services	REP PRP ALDYL-A NORTH CORBIN
2024	5303030	Contractor Services		20240410	4/10/2024	11,760.00	USD	MARTIN CONTRACTING INC		Contractor Services	22-nich-replacement of aldyl a in NV-3
2024	5303030	Contractor Services		20240410	4/10/2024	16,891.20	USD	MARTIN CONTRACTING INC		Contractor Services	22BERA-INS PIPELINE IN LINCOLN CO
2024	5303320	Training Services		55000565	4/11/2024	1,100.00	USD			*Trip from 03/01/24 To 03/31/24 to WINCHESTER	
2024	5303320	Training Services		55000562	4/11/2024	350.00	USD			*Trip from 03/01/24 To 03/31/24 to WINCHESTER S	
2024	5303320	Training Services		55000561	4/11/2024	400.00	USD			*Trip from 03/01/24 To 03/31/24 to WINCHESTER	
2024	5303320	Training Services		55000561	4/11/2024	200.00	USD			*Trip from 03/01/24 To 03/31/24 to WINCHESTER	
2024	5303320	Training Services		55000561	4/11/2024	100.00	USD			*Trip from 03/01/24 To 03/31/24 to WINCHESTER	
2024	5303320	Training Services		55000561	4/11/2024	400.00	USD			*Trip from 03/01/24 To 03/31/24 to WINCHESTER	
2024	5303320	Training Services		55000561	4/11/2024	400.00	USD			*Trip from 03/01/24 To 03/31/24 to WINCHESTER	
2024	5303320	Training Services		55000561	4/11/2024	100.00	USD			*Trip from 03/01/24 To 03/31/24 to WINCHESTER	
2024	5303320	Training Services		55000561	4/11/2024	300.00	USD			*Trip from 03/01/24 To 03/31/24 to WINCHESTER	
2024	5303320	Training Services		55000561	4/11/2024	200.00	USD			*Trip from 03/01/24 To 03/31/24 to WINCHESTER	
2024	5303320	Training Services		55000561	4/11/2024	400.00	USD			*Trip from 03/01/24 To 03/31/24 to WINCHESTER	
2024	5303320	Training Services		55000561	4/11/2024	100.00	USD			*Trip from 03/01/24 To 03/31/24 to WINCHESTER	
2024	5303320	Training Services		55000561	4/11/2024	400.00	USD			*Trip from 03/01/24 To 03/31/24 to WINCHESTER	
2024	5303310	Consultant Services		20240412	4/12/2024	698.93	USD	BKR SERVICE COMPANY INC		Sales tax pd on non mat	23MIDD-SVC-WELL 22-1TOOL REMOVAL
2024	5303220	Legal Services	PSC Const Inspect		4/15/2024	3,100.05	USD	STOLL KEENON & OGDEN PLL			
2024	5303220	Legal Services	McGuire v Delta		4/15/2024	1,067.40	USD	STOLL KEENON & OGDEN PLL			
2024	5303220	Legal Services	Lora Hale-Accident		4/15/2024	3,021.30	USD	STOLL KEENON & OGDEN PLL			
2024	5303220	Legal Services	KY2023 PSC Tax		4/15/2024	10,252.95	USD	STOLL KEENON & OGDEN PLL			
2024	5303220	Legal Services	HomeServe PSC		4/15/2024	2,083.95	USD	STOLL KEENON & OGDEN PLL			
2024	5303220	Legal Services	General		4/15/2024	4,844.70	USD	STOLL KEENON & OGDEN PLL			
2024	5303220	Legal Services	2023 PRP Filing		4/15/2024	1,680.75	USD	STOLL KEENON & OGDEN PLL			
2024	5303030	Contractor Services		20240412	4/12/2024	11,649.80	USD	BKR SERVICE COMPANY INC		Contractor Services	23MIDD-SVC-WELL 22-1TOOL REMOVAL
2024	5303030	Contractor Services		20240412	4/12/2024	750.00	USD	SES LLC	DBA SOUTHEASTERN STAFFING	Contractor Services	
2024	5303030	Contractor Services		20240412	4/12/2024	6,322.00	USD	DOCTOR ROOTER LLC	DBA JAMES ROCK	Contractor Services	24 BERA REP SVC 131 MT VIEW DR
2024	5303890	Miscellaneous Outside Services		20240415	4/15/2024	1,045.65	USD	KING BEE DELIVERY LLC			
2024	5303220	Legal Services	Bryant-J & J		4/16/2024	100.00	USD	DARRELL L SAUNDERS	DARRELL L. SAUNDERS, PSC		
2024	5303220	Legal Services	Jones		4/16/2024	1,442.63	USD	DARRELL L SAUNDERS	DARRELL L. SAUNDERS, PSC		
2024	5303220	Legal Services	Riester		4/16/2024	7,841.98	USD	DARRELL L SAUNDERS	DARRELL L. SAUNDERS, PSC		
2024	5303220	Legal Services	M & R Stinnett		4/16/2024	2,073.63	USD	DARRELL L SAUNDERS	DARRELL L. SAUNDERS, PSC		
2024	5303220	Legal Services	J & C Barnes		4/16/2024	2,273.63	USD	DARRELL L SAUNDERS	DARRELL L. SAUNDERS, PSC		
2024	5303220	Legal Services	D Haarman		4/16/2024	1,647.88	USD	DARRELL L SAUNDERS	DARRELL L. SAUNDERS, PSC		
2024	5303220	Legal Services	COK Transp Cabinet		4/16/2024	50.00	USD	DARRELL L SAUNDERS	DARRELL L. SAUNDERS, PSC		
2024	5303220	Legal Services	Greer,et al.		4/16/2024	1,740.00	USD	DARRELL L SAUNDERS	DARRELL L. SAUNDERS, PSC		
2024	5303325	Professional/Temporary Labor		20240415	4/17/2024	1,200.00	USD	FARELL FINCH LLC			
2024	5303325	Professional/Temporary Labor		20240415	4/17/2024	240.00	USD	FARELL FINCH LLC			
2024	5303820	Collection Agency Services		20240415	4/15/2024	2.40	USD	RADIUS GLOBAL SOLUTIONS L	DBA RADIUS HOLDINGS LLC	Collection Agencies	
2024	5303890	Miscellaneous Outside Services		20240416	4/18/2024	140.39	USD	CHARTER COMMUNICATIONS	OPERATING LLC		
2024	5303890	Miscellaneous Outside Services		20240416	4/19/2024	25.50	USD	PEOPLES NATURAL GAS COMPA			
2024	5303890	Miscellaneous Outside Services		20240416	4/19/2024	28.50	USD	PEOPLES NATURAL GAS COMPA			
2024	5303030	Contractor Services		20240416	4/16/2024	363.16	USD	CENTERS REFRIGERATION INC		Contractor Services	
2024	5303030	Contractor Services		20240416	4/16/2024	14,127.09	USD	CRESCENT CONSULTING LLC		Contractor Services	24MIDD.REP C-M WELL 22-2 TUBING REPLACED
2024	5303030	Contractor Services		20240416	4/16/2024	14,650.00	USD	CLARENCE ROGERS GUTTER. C		Contractor Services	
2024	5303030	Contractor Services		20240416	4/16/2024	-14,650.00	USD	CLARENCE ROGERS GUTTER. C		Contractor Services	
2024	5303310	Consultant Services		20240417	4/17/2024	269.88	USD	BKR SERVICE COMPANY INC		Tax on non material	24MIDD.REP C-M WELL 22-2 TUBING REPLACED
2024	5303030	Contractor Services		20240417	4/17/2024	12,002.05	USD	BKR SERVICE COMPANY INC		Contractor Services	24MIDD.REP C-M WELL 22-2 TUBING REPLACED

2024	5303030	Contractor Services		20240417	4/17/2024	923.00	USD	CSX TRANSPORTATION INC		Contractor Services		
2024	5303030	Contractor Services		20240417	4/17/2024	1,006.57	USD	CSX TRANSPORTATION INC		Contractor Services		
2024	5303030	Contractor Services		20240417	4/17/2024	723.73	USD	CSX TRANSPORTATION INC		Contractor Services		
2024	5303030	Contractor Services		20240417	4/17/2024	320.00	USD	MARTY'S REFRIGERATION INC		Contractor Services		
2024	5303030	Contractor Services		20240417	4/17/2024	14,650.00	USD	CLARENCE ROGERS GUTTER. C		Contractor Services		NICH REPL ROOF, MISC REPAIRS
2024	5303320	Training Services		55000572	4/18/2024	175.00	USD			*Trip from 03/01/24 To 03/31/24 to WINCHESTER		
2024	5303320	Training Services		55000586	4/18/2024	700.00	USD			*Trip from 03/01/24 To 03/31/24 to WINCHESTER		
2024	5303890	Miscellaneous Outside Services		55000597	4/18/2024	61.00	USD			*Trip from 03/01/24 To 03/31/24 to WINCHESTER S		
2024	5303890	Miscellaneous Outside Services		55000584	4/18/2024	525.00	USD			*Trip from 03/01/24 To 03/31/24 to WINCHESTER		
2024	5303030	Contractor Services		20240418	4/18/2024	714.00	USD	MARTIN CONTRACTING INC		Contractor Services		24-nich-sl-new-605 shelburne way
2024	5303030	Contractor Services		20240418	4/18/2024	714.00	USD	MARTIN CONTRACTING INC		Contractor Services		24-nich-sl-new-501 friendly ave
2024	5303030	Contractor Services		20240418	4/18/2024	1,428.00	USD	MARTIN CONTRACTING INC		Contractor Services		24-nich-sl-new-440 friendly ave
2024	5303030	Contractor Services		20240418	4/18/2024	1,428.00	USD	MARTIN CONTRACTING INC		Contractor Services		24BARB-SVC-301 B TINSLEY STREET- HELTON
2024	5303030	Contractor Services		20240418	4/18/2024	2,142.00	USD	MARTIN CONTRACTING INC		Contractor Services		24BARB-SVC-271 CALLIHAN ESTATES- GUS
2024	5303030	Contractor Services		20240418	4/18/2024	357.00	USD	MARTIN CONTRACTING INC		Contractor Services		24CORB-REPSVC-1227FORESTCIRPR#61330707
2024	5303030	Contractor Services		20240418	4/18/2024	357.00	USD	MARTIN CONTRACTING INC		Contractor Services		24CORB-RETSVC-314W4THPR#61329432
2024	5303030	Contractor Services		20240418	4/18/2024	357.00	USD	MARTIN CONTRACTING INC		Contractor Services		24CORB-RETSVC-892STANDARDAVEPR#41346299
2024	5303030	Contractor Services		20240418	4/18/2024	357.00	USD	MARTIN CONTRACTING INC		Contractor Services		24CORB-RETSVC-454HHBARKERRDPR#61330867
2024	5303030	Contractor Services		20240418	4/18/2024	357.00	USD	MARTIN CONTRACTING INC		Contractor Services		24CORB-RETSVC-8824SHWY25PR#61329579
2024	5303030	Contractor Services		20240418	4/18/2024	8,736.00	USD	MARTIN CONTRACTING INC		Contractor Services		22-nich-replacement of aldyl a in NV-3
2024	5303030	Contractor Services		20240418	4/18/2024	12,600.00	USD	MARTIN CONTRACTING INC		Contractor Services		REP PRP ALDYL-A NORTH CORBIN
2024	5303030	Contractor Services		20240418	4/18/2024	8,448.00	USD	MARTIN CONTRACTING INC		Contractor Services		22-nich-replacement of aldyl a in NV-3
2024	5303030	Contractor Services		20240418	4/18/2024	30,899.88	USD	MARTIN CONTRACTING INC		Contractor Services		22BERA-INS PIPELINE IN LINCOLN CO
2024	5303030	Contractor Services		20240418	4/18/2024	6,253.00	USD	BOB MORGAN LUMBER & CONCR		Contractor Services		22-nich-replacement of aldyl a in NV-3
2024	5303325	Professional/Temporary Labor		20240419	4/22/2024	3,780.00	USD	IDI CONSULTING LLC				
2024	5303325	Professional/Temporary Labor		20240419	4/22/2024	2,962.50	USD	IDI CONSULTING LLC				
2024	5303315	IT/Telecom Contractor Services		20240419	4/22/2024	5,760.00	USD	IDI CONSULTING LLC				DELTA IT INTEGRATION
2024	5303315	IT/Telecom Contractor Services		20240419	4/22/2024	5,760.00	USD	IDI CONSULTING LLC				
2024	5303030	Contractor Services		20240419	4/19/2024	3,598.81	USD	BLUEGRASS INTEGRATED COMM	BLUEGRASS BUSINESS SERVIC	Contractor Services		
2024	5303030	Contractor Services		20240419	4/19/2024	1,687.00	USD	CENTERS REFRIGERATION INC		Contractor Services		
2024	5303890	Miscellaneous Outside Services		20240420	4/22/2024	1,045.65	USD	KING BEE DELIVERY LLC				
2024	5303890	Miscellaneous Outside Services		20240420	4/22/2024	115.72	USD	CHARTER COMMUNICATIONS	OPERATING LLC			
2024	5303030	Contractor Services		20240420	4/23/2024	1,800.00	USD	SORRELL CONSTRUCTION SERV				
2024	5303210	Accounting/Auditing Services		20240422	4/22/2024	1,750.00	USD	PEOPLES NATURAL GAS COMPA				
2024	5303890	Miscellaneous Outside Services		20240422	4/22/2024	1,153.05	USD	CORNERSTONE CONTROLS INC				Purchase Regulators - Delta
2024	5303310	Consultant Services		20240423	4/23/2024	1,781.25	USD	KEYANA COMPANY LLC				
2024	5303030	Contractor Services		20240423	4/23/2024	250.00	USD	WALLACE LAWN SERVICE LLC		Contractor Services		
2024	5303030	Contractor Services		20240423	4/23/2024	3,591.50	USD	ACCESS LAND SERVICES LLC		Contractor Services		23 BERA TRACK EASEMENT COST ROCKCASTLE
2024	5303325	Professional/Temporary Labor	Jesse Stivers		4/25/2024	558.80	USD	ALPHA BUSINESS SOLUTIONS				24LOND-REP-6"STEELHALROGERPKW
2024	5303220	Legal Services	TGP - General		4/26/2024	1,103.92	USD	MCCARTER & ENGLISH LLP	FOUR GATEWAY CENTER			
2024	5303310	Consultant Services		20240424	4/26/2024	230.70	USD	BKR SERVICE COMPANY INC				24MIDD.REP C-M WELL 22-2 TUBING REPLACED
2024	5303030	Contractor Services		20240424	4/24/2024	5,817.70	USD	BKR SERVICE COMPANY INC		Contractor Services		24MIDD.REP C-M WELL 22-2 TUBING REPLACED
2024	5303030	Contractor Services		20240425	4/25/2024	2,000.00	USD	ONE TIME				22-nich-replacement of aldyl a in NV-3
2024	5303320	Training Services		55000541	4/25/2024	533.39	USD			*Trip from 03/01/24 To 03/31/24 to WINCHESTER		
2024	5303030	Contractor Services		20240425	4/25/2024	3,433.34	USD	SOUTHLAND PRINTING INC		Contractor Services		
2024	5303890	Miscellaneous Outside Services		20240429	4/29/2024	1,535.00	USD	DIVERSIFIED SOUTHERN MIDS	DIVERSIFIED GAS & OIL COR			Pikeville New Mtr Installation Residenti
2024	5303890	Miscellaneous Outside Services		20240429	4/29/2024	184.51	USD	PITTSBURGH MAILING SYSTEM	DBA PITTSBURGH MAILING	Misc Outside Services		
2024	5303890	Miscellaneous Outside Services		20240429	4/29/2024	100.03	USD	PITTSBURGH MAILING SYSTEM	DBA PITTSBURGH MAILING	Misc Outside Services		
2024	5303030	Contractor Services			5/2/2024	-1,785.00	USD			Xfr Costs New Order		21CORB-REP-ALDYLA IN CORBCITY/WHITLEY CO
2024	5303030	Contractor Services			5/2/2024	1,785.00	USD			Xfr Costs New Order		21CORB-REP-ALDYLA IN CORBCITY/WHITLEY CO
2024	5303890	Miscellaneous Outside Services			5/2/2024	-3,070.00	USD					Pikeville New Mtr Installation Residenti
2024	5303890	Miscellaneous Outside Services			5/2/2024	3,070.00	USD			ORD 133800PKYC		PKYC New Meter Installation Residential
2024	5303310	Consultant Services			5/2/2024	-1,781.25	USD					
2024	5303310	Consultant Services			5/2/2024	1,781.25	USD			CTR SR01/164710		
2024	5303030	Contractor Services			5/2/2024	-594.79	USD					
2024	5303030	Contractor Services			5/2/2024	594.79	USD			CTR SR01/169556		
2024	5303030	Contractor Services			5/6/2024	-1,785.00	USD					21CORB-REP-ALDYLA IN CORBCITY/WHITLEY CO
2024	5303030	Contractor Services			5/6/2024	1,785.00	USD			WBS 511.21.010.1		
2024	5303030	Contractor Services			5/6/2024	1,785.00	USD					21CORB-REP-ALDYLA IN CORBCITY/WHITLEY CO
2024	5303030	Contractor Services			5/6/2024	-1,785.00	USD			WBS 511.21.010.1		
2024	5303890	Miscellaneous Outside Services			5/6/2024	-3,731.13	USD					
2024	5303890	Miscellaneous Outside Services			5/6/2024	3,731.13	USD			CTR SR01/131318		
2024	5303030	Contractor Services			5/6/2024	-2,856.00	USD					
2024	5303030	Contractor Services			5/6/2024	2,856.00	USD			CTR SR01/169108		
2024	5303890	Miscellaneous Outside Services			5/6/2024	-3,610.50	USD					
2024	5303890	Miscellaneous Outside Services			5/6/2024	3,610.50	USD			CTR SR01/169108		
2024	5303030	Contractor Services			5/6/2024	-2,677.50	USD					
2024	5303030	Contractor Services			5/6/2024	2,677.50	USD			CTR SR01/169108		
2024	5303030	Contractor Services			5/6/2024	-1,800.00	USD					
2024	5303030	Contractor Services			5/6/2024	1,800.00	USD			CTR SR01/169108		
2024	5303315	IT/Telecom Contractor Services			5/1/2024	4.66	USD	PEOPLES NATURAL GAS COMPA		CTR SR01/135103		
2024	5303315	IT/Telecom Contractor Services			5/1/2024	-673.63	USD			CTR SR01/135104		
2024	5303315	IT/Telecom Contractor Services			5/1/2024	-456.33	USD			CTR SR01/165104		
2024	5303315	IT/Telecom Contractor Services			5/1/2024	-123.69	USD			CTR SR01/135102		
2024	5303890	Miscellaneous Outside Services	ACT		5/1/2024	21.37	USD			Amortize Platts 2023-2024 April 2024		
2024	5303890	Miscellaneous Outside Services	ACT		5/1/2024	828.18	USD			Amortize Platts 2023-2024 April 2024		
2024	5303210	Accounting/Auditing Services	F37		5/1/2024	599.60	USD			ADP Fees		
2024	5303210	Accounting/Auditing Services	XWK		5/1/2024	2,416.35	USD			ADP Fees		
2024	5303210	Accounting/Auditing Services	PWC 2023 Audit		5/2/2024	474.59	USD			PWC April 2024 Audit Accrual		
2024	5303210	Accounting/Auditing Services	PWC 2024 Audit		5/2/2024	4,803.23	USD			PWC April 2024 Audit Accrual		
2024	5303890	Miscellaneous Outside Services	PNC Bank Fees		5/2/2024	8,164.30	USD			4/30/24 PNC Bank Fees-Lockbox		
2024	5303890	Miscellaneous Outside Services	PNC Bank Fees		5/2/2024	282.95	USD			4/30/24 PNC Bank Fees		
2024	5303890	Miscellaneous Outside Services	PNC Bank Fees		5/2/2024	3,584.26	USD			4/30/24 PNC Bank Fees-Lockbox		
2024	5303890	Miscellaneous Outside Services	PNC Bank Fees		5/2/2024	67.37	USD			4/30/24 PNC Bank Fees		
2024	5303315	IT/Telecom Contractor Services			5/2/2024	384.43	USD	PNG COMPANIES LLC		ORD 201600051		SW BLACKLINE IMPLEMENT - IN HOUSE-DELTA

2024	5303315	IT/Telecom Contractor Services			5/2/2024	14.66	USD	PNG COMPANIES LLC	ORD 201600090	CITRIX LICENSE Delta
2024	5303315	IT/Telecom Contractor Services			5/2/2024	957.86	USD	PNG COMPANIES LLC	ORD 201600105	Perceptive Content Upg - PNG
2024	5303315	IT/Telecom Contractor Services			5/2/2024	9,163.10	USD	PNG COMPANIES LLC	ORD 201600115	AP Automation
2024	5303315	IT/Telecom Contractor Services			5/2/2024	-5,360.55	USD		ORD 201600123	Finance Enhancements (PNG) - 2024
2024	5303315	IT/Telecom Contractor Services			5/2/2024	606.00	USD	PNG COMPANIES LLC	ORD 201600126	BW/BI Reporting Enhancements(PNG) - 2024
2024	5303315	IT/Telecom Contractor Services			5/2/2024	3,764.47	USD	PNG COMPANIES LLC	ORD 201600130	Operations Enhancements 2024 (PNG)
2024	5303315	IT/Telecom Contractor Services			5/2/2024	2,933.04	USD	PNG COMPANIES LLC	ORD 201600131	Construction Enhancements 2024 (PNG)
2024	5303315	IT/Telecom Contractor Services			5/2/2024	7,784.52	USD	PNG COMPANIES LLC	ORD 201600132	Customer Srvc Improvements 2024 (PNG)
2024	5303315	IT/Telecom Contractor Services			5/2/2024	1,818.00	USD	PNG COMPANIES LLC	ORD 201600135	SAP Analytics Cloud (PNG)
2024	5303315	IT/Telecom Contractor Services			5/2/2024	1,212.00	USD	PNG COMPANIES LLC	ORD 201600136	TimeTrack Enhancements (PNG)
2024	5303315	IT/Telecom Contractor Services			5/2/2024	8,199.99	USD	PNG COMPANIES LLC	ORD 201600138	Powerplan Enhance (PNG)
2024	5303315	IT/Telecom Contractor Services			5/2/2024	5,151.00	USD	PNG COMPANIES LLC	ORD 201600147	Grp Reporting & BPC Enhancements (PNG)
2024	5303315	IT/Telecom Contractor Services			5/2/2024	73.24	USD	PEOPLES NATURAL GAS COMPA	CTR SR01/135106	
2024	5303315	IT/Telecom Contractor Services			5/2/2024	232.50	USD	PEOPLES NATURAL GAS COMPA	CTR SR01/135103	
2024	5303315	IT/Telecom Contractor Services			5/2/2024	2,031.01	USD	PEOPLES NATURAL GAS COMPA	CTR SR01/135104	
2024	5303315	IT/Telecom Contractor Services			5/2/2024	1,375.85	USD	PEOPLES NATURAL GAS COMPA	CTR SR01/165104	
2024	5303991	Miscellaneous Outside Services - 2200	ACCTGSVC.ALLOC1		5/3/2024	110.12	USD		Miscellaneous Outside Services-2200	
2024	5303991	Miscellaneous Outside Services - 2200	ACCTSPAY.ALLOC1		5/3/2024	68.65	USD		Miscellaneous Outside Services-2200	
2024	5303991	Miscellaneous Outside Services - 2200	TAXSVC.ALLOC1		5/3/2024	-3.23	USD		Miscellaneous Outside Services-2200	
2024	5303991	Miscellaneous Outside Services - 2200	CASHMGT.ALLOC1		5/3/2024	3.26	USD		Miscellaneous Outside Services-2200	
2024	5303991	Miscellaneous Outside Services - 2200	HUMANRSRCS.ALLOC2		5/3/2024	28.11	USD		Miscellaneous Outside Services-2200	
2024	5303991	Miscellaneous Outside Services - 2200	COMREL.ALLOC2		5/3/2024	0.15	USD		Miscellaneous Outside Services-2200	
2024	5303991	Miscellaneous Outside Services - 2200	LAND.ALLOC2		5/3/2024	1.13	USD		Miscellaneous Outside Services-2200	
2024	5303991	Miscellaneous Outside Services - 2200	CYBERSEC.ALLOC2		5/3/2024	3.66	USD		Miscellaneous Outside Services-2200	
2024	5303991	Miscellaneous Outside Services - 2200	OPSADMIN.ALLOC2		5/3/2024	1.77	USD		Miscellaneous Outside Services-2200	
2024	5303991	Miscellaneous Outside Services - 2200	ACCTGSVC.ALLOC1		5/3/2024	1,041.81	USD		Miscellaneous Outside Services-2200	
2024	5303991	Miscellaneous Outside Services - 2200	ACCTSPAY.ALLOC1		5/3/2024	1,101.25	USD		Miscellaneous Outside Services-2200	
2024	5303991	Miscellaneous Outside Services - 2200	TAXSVC.ALLOC1		5/3/2024	-66.15	USD		Miscellaneous Outside Services-2200	
2024	5303991	Miscellaneous Outside Services - 2200	CASHMGT.ALLOC1		5/3/2024	53.41	USD		Miscellaneous Outside Services-2200	
2024	5303991	Miscellaneous Outside Services - 2200	HUMANRSRCS.ALLOC2		5/3/2024	387.09	USD		Miscellaneous Outside Services-2200	
2024	5303991	Miscellaneous Outside Services - 2200	COMREL.ALLOC2		5/3/2024	1.84	USD		Miscellaneous Outside Services-2200	
2024	5303991	Miscellaneous Outside Services - 2200	CYBERSEC.ALLOC2		5/3/2024	49.08	USD		Miscellaneous Outside Services-2200	
2024	5999058	Inter-Company Operating Expenses-1800-Delgasco	CM Allocation - 03		5/6/2024	-13,850.48	USD		Allocation of Variable Costs of CM to Subs - Mar 2	
2024	5999059	Inter-Company Operating Expenses-1900-ENPRO	CM Allocation - 03		5/6/2024	-7,683.96	USD		Allocation of Variable Costs of CM to Subs - Mar 2	
2024	5303315	IT/Telecom Contractor Services	O&M		5/2/2024	8,000.00	USD		IDI Consulting--Delta Support	
2024	5303030	Contractor Services		231664	5/3/2024	535.50	USD		Martin Contracting	23LOND-INS-4"&2"ONHWY192THEHILLS@EMERALD
2024	5303030	Contractor Services		231664	5/3/2024	892.50	USD		Martin Contracting	24LOND-REP-4"PE@BUFFALOTRACE
2024	5303030	Contractor Services		231664	5/3/2024	892.50	USD		Martin Contracting	24WILL-SVC-49EDGEWOODPR#61585002
2024	5303030	Contractor Services		231664	5/3/2024	535.50	USD		Martin Contracting	24WILL-SVC-11713THSTPR#61585001
2024	5303030	Contractor Services		231664	5/3/2024	892.50	USD		Martin Contracting	24LOND-SVC-20HIDEWAYRDPR#61575591
2024	5303030	Contractor Services		231664	5/3/2024	535.50	USD		Martin Contracting	24LOND-SVC-LEWISRDPR#61582503
2024	5303030	Contractor Services		231671	5/3/2024	126,065.12	USD		Martin Contracting	22BERA-INS PIPELINE IN LINCOLN CO
2024	5303030	Contractor Services		231679	5/3/2024	23,136.15	USD		Martin Contracting	24LOND-REP-6"STEELHALROGERPKW
2024	5303030	Contractor Services		231699	5/3/2024	13,296.00	USD		Martin Contracting	22-nich-replacement of aldyl a in NV-3
2024	5303030	Contractor Services		231700	5/3/2024	17,466.00	USD		Martin Contracting	REP PRP ALDYL-A NORTH CORBIN
2024	5303030	Contractor Services		231701	5/3/2024	13,440.00	USD		Martin Contracting	22-nich-replacement of aldyl a in NV-3
2024	5303030	Contractor Services		231702	5/3/2024	714.00	USD		Martin Contracting	24 BERA SVC 222 OLD WALLACTON RD
2024	5303030	Contractor Services		231702	5/3/2024	714.00	USD		Martin Contracting	24 BERA SVC 2051 PARTRIDGE WAY
2024	5303030	Contractor Services		231702	5/3/2024	535.50	USD		Martin Contracting	24 BERA SVC 111 TWIN LAKES DR
2024	5303030	Contractor Services		231702	5/3/2024	892.50	USD		Martin Contracting	24 BERA SVC 102 JANE ST
2024	5303030	Contractor Services		231702	5/3/2024	1,428.00	USD		Martin Contracting	
2024	5303030	Contractor Services		231702	5/3/2024	1,428.00	USD		Martin Contracting	24 BERA SVC 405 ABBINGTON CT LOT 21
2024	5303030	Contractor Services		231702	5/3/2024	1,428.00	USD		Martin Contracting	24 BERA SVC 2051 PARTRIDGE WAY
2024	5303030	Contractor Services		231702	5/3/2024	714.00	USD		Martin Contracting	24LOND-SVC-LEWISRDPR#61582503
2024	5303030	Contractor Services		231702	5/3/2024	714.00	USD		Martin Contracting	23LOND-SVC-8839BELAURERDPR#61569501
2024	5303030	Contractor Services		231702	5/3/2024	1,071.00	USD		Martin Contracting	24LOND-SVC-LEWISRDPR#61582503
2024	5303030	Contractor Services		231702	5/3/2024	357.00	USD		Martin Contracting	
2024	5303030	Contractor Services		231703	5/3/2024	714.00	USD		Martin Contracting	24LOND-SVC-243HARMONYLANEPR#61575590
2024	5303030	Contractor Services		231703	5/3/2024	714.00	USD		Martin Contracting	24LOND-SVC-235HARMONYLANEPR#61575586
2024	5303030	Contractor Services		231703	5/3/2024	357.00	USD		Martin Contracting	24LOND-SVC-231HARMONYLNPR#61575585
2024	5303030	Contractor Services		231703	5/3/2024	357.00	USD		Martin Contracting	24LOND-SVC-239HARMONYLANEPR#61575588
2024	5303030	Contractor Services		231703	5/3/2024	357.00	USD		Martin Contracting	24LOND-SVC-232HARMONYLANEPR#61575589
2024	5303030	Contractor Services		231703	5/3/2024	357.00	USD		Martin Contracting	24LOND-SVC-236HARMONYLANEPR#61575587
2024	5303030	Contractor Services		231703	5/3/2024	357.00	USD		Martin Contracting	
2024	5303030	Contractor Services		231703	5/3/2024	357.00	USD		Martin Contracting	24CORB-RETSVC-146HIGHLANDAVEPR#61347181
2024	5303030	Contractor Services		231703	5/3/2024	714.00	USD		Martin Contracting	
2024	5303220	Legal Services	Estimate		5/3/2024	21,900.00	USD		SKO	
2024	5303030	Contractor Services	Estimate		5/3/2024	6,368.00	USD		ENSITE USA	21NICH-INS-TRANSMISSION LINE #2 MAD CO
2024	5303030	Contractor Services	Estimate		5/3/2024	42.50	USD		ENSITE USA	21NICH-INS-TRANSMISSION LINE #2 JESS CO
2024	5303030	Contractor Services	Estimate		5/3/2024	12,573.02	USD		ENSITE USA	23-nich- easement acuisition madison
2024	5303030	Contractor Services	Estimate		5/3/2024	985.62	USD		ENSITE USA	23-nich- easement acuisition jessamine
2024	5303030	Contractor Services	Estimate		5/3/2024	14,928.75	USD		ENSITE USA	23 BERA EXT 8" STEEL GAS ROCKCASTLE CO
2024	5303030	Contractor Services	Estimate		5/3/2024	21.25	USD		ENSITE USA	23 BERA EXT 8" STEEL MAIN BROADHEAD CITY
2024	5303030	Contractor Services	Estimate		5/3/2024	1,441.25	USD		ENSITE USA	23 BERA 8" STEEL MIAN IN MT VERNON CITY
2024	5303030	Contractor Services	Estimate		5/3/2024	127.50	USD		ENSITE USA	24 BERA REP ALDYL-A MAIN KINGSTON AREA
2024	5303030	Contractor Services	Estimate		5/3/2024	18,610.35	USD		ENSITE USA	24CORB-REP-2"ALDYLACORBINCITYWHITLEYCO
2024	5303890	Miscellaneous Outside Services		41481	5/3/2024	24,510.00	USD		PARADIGM LIASON SERVICES	
2024	5303310	Consultant Services		85700	5/3/2024	24,590.16	USD		CRESCENT CONSULTING	24MIDD.REP C-M WELL 22-2 TUBING REPLACED
2024	5303030	Contractor Services		231661	5/3/2024	18,531.00	USD		Martin Contracting	REP PRP ALDYL-A NORTH CORBIN
2024	5303030	Contractor Services		231662	5/3/2024	13,440.00	USD		Martin Contracting	22-nich-replacement of aldyl a in NV-3
2024	5303030	Contractor Services		231663	5/3/2024	357.00	USD		Martin Contracting	24-Nich-sl-retire-750 richmond ave
2024	5303030	Contractor Services		231663	5/3/2024	535.50	USD		Martin Contracting	24-nich-sl-new-121 pavillion trail
2024	5303030	Contractor Services		231663	5/3/2024	535.50	USD		Martin Contracting	24-nich-sl-new-125 pavillion trail
2024	5303030	Contractor Services		231663	5/3/2024	535.50	USD		Martin Contracting	24-nich-sl-new-165 kinglet point
2024	5303030	Contractor Services		231663	5/3/2024	535.50	USD		Martin Contracting	24-nich-sl-new-216 singing lark cove

2024	5303030	Contractor Services		231663	5/3/2024	357.00	USD	Martin Contracting	24-nich-sl-retire-104 meadow lane
2024	5303030	Contractor Services		231663	5/3/2024	714.00	USD	Martin Contracting	24-nich-sl-new-104 crouse circle
2024	5303030	Contractor Services		231663	5/3/2024	714.00	USD	Martin Contracting	24-nich-sl-new-432 friendly ave
2024	5303030	Contractor Services		231663	5/3/2024	1,428.00	USD	Martin Contracting	24-nich-sl-new-205 stepping stone pass
2024	5303030	Contractor Services		231663	5/3/2024	1,071.00	USD	Martin Contracting	24 BERA SVC 2051 PARTRIDGE WAY
2024	5303030	Contractor Services		231660	5/3/2024	1,680.00	USD	Martin Contracting	23-nich-sl-repl-hwy 27 minit mart
2024	5303030	Contractor Services		231660	5/3/2024	7,392.00	USD	Martin Contracting	22-nich-replacement of aldyl a in NV-3
2024	5303030	Contractor Services		231660	5/3/2024	1,344.00	USD	Martin Contracting	23-nich-sev-rep-105 longview
2024	5303030	Contractor Services		231660	5/3/2024	672.00	USD	Martin Contracting	23-nich-ser-rep-1000 south main
2024	5303030	Contractor Services		231660	5/3/2024	2,352.00	USD	Martin Contracting	24-nich-sl-rep-109 lincoln heights
2024	5303030	Contractor Services		231664	5/3/2024	1,071.00	USD	Martin Contracting	24CORB-REPSVC-1227FORESTCIRPR#61330707
2024	5303030	Contractor Services		231664	5/3/2024	1,249.50	USD	Martin Contracting	
2024	5303030	Contractor Services		231664	5/3/2024	535.50	USD	Martin Contracting	24LOND-RETSVC-723GREENSTPR#61308111
2024	5998501	SVC Only-Essential Services - 2200	ACCTGSVC.ALLOC1.E		5/8/2024	691.33	USD	PNG Services - ESSN Services	
2024	5998511	SVC Only-Essential Sundry - 2200	ACCTGSVC.ALLOC1.E		5/8/2024	75.32	USD	PNG Services - ESSN Sundry	
2024	5998501	SVC Only-Essential Services - 2200	INTAUDIT.ALLOC1.E		5/8/2024	134.58	USD	PNG Services - ESSN Services	
2024	5998511	SVC Only-Essential Sundry - 2200	INTAUDIT.ALLOC1.E		5/8/2024	37.49	USD	PNG Services - ESSN Sundry	
2024	5998501	SVC Only-Essential Services - 2200	TAXSVC.ALLOC1.E		5/8/2024	115.52	USD	PNG Services - ESSN Services	
2024	5998511	SVC Only-Essential Sundry - 2200	TAXSVC.ALLOC1.E		5/8/2024	8.14	USD	PNG Services - ESSN Sundry	
2024	5998501	SVC Only-Essential Services - 2200	TREASURY.ALLOC1.E		5/8/2024	43.47	USD	PNG Services - ESSN Services	
2024	5998511	SVC Only-Essential Sundry - 2200	TREASURY.ALLOC1.E		5/8/2024	35.90	USD	PNG Services - ESSN Sundry	
2024	5998501	SVC Only-Essential Services - 2200	PLANBUDG.ALLOC1.E		5/8/2024	796.93	USD	PNG Services - ESSN Services	
2024	5998511	SVC Only-Essential Sundry - 2200	PLANBUDG.ALLOC1.E		5/8/2024	738.38	USD	PNG Services - ESSN Sundry	
2024	5998501	SVC Only-Essential Services - 2200	REGLEGAL.ALLOC2.E		5/8/2024	96.42	USD	PNG Services - ESSN Services	
2024	5998511	SVC Only-Essential Sundry - 2200	REGLEGAL.ALLOC2.E		5/8/2024	5.57	USD	PNG Services - ESSN Sundry	
2024	5998501	SVC Only-Essential Services - 2200	CUSTRELAT.ALLOC2.E		5/8/2024	86.79	USD	PNG Services - ESSN Services	
2024	5998511	SVC Only-Essential Sundry - 2200	CUSTRELAT.ALLOC2.E		5/8/2024	4.98	USD	PNG Services - ESSN Sundry	
2024	5998501	SVC Only-Essential Services - 2200	HUMANRSRCS.ALLOC2.		5/8/2024	1,778.48	USD	PNG Services - ESSN Services	
2024	5998511	SVC Only-Essential Sundry - 2200	HUMANRSRCS.ALLOC2.		5/8/2024	326.80	USD	PNG Services - ESSN Sundry	
2024	5998501	SVC Only-Essential Services - 2200	LEGALSVC.ALLOC1.E		5/8/2024	398.84	USD	PNG Services - ESSN Services	
2024	5998511	SVC Only-Essential Sundry - 2200	LEGALSVC.ALLOC1.E		5/8/2024	199.95	USD	PNG Services - ESSN Sundry	
2024	5998501	SVC Only-Essential Services - 2200	COMREL.ALLOC2.E		5/8/2024	183.85	USD	PNG Services - ESSN Services	
2024	5998511	SVC Only-Essential Sundry - 2200	COMREL.ALLOC2.E		5/8/2024	67.40	USD	PNG Services - ESSN Sundry	
2024	5998501	SVC Only-Essential Services - 2200	TELECOMM.ALLOC2.E		5/8/2024	466.12	USD	PNG Services - ESSN Services	
2024	5998511	SVC Only-Essential Sundry - 2200	TELECOMM.ALLOC2.E		5/8/2024	4.80	USD	PNG Services - ESSN Sundry	
2024	5998501	SVC Only-Essential Services - 2200	CYBERSEC.ALLOC2.E		5/8/2024	540.53	USD	PNG Services - ESSN Services	
2024	5998511	SVC Only-Essential Sundry - 2200	CYBERSEC.ALLOC2.E		5/8/2024	9.34	USD	PNG Services - ESSN Sundry	
2024	5998501	SVC Only-Essential Services - 2200	APPLIC.ALLOC2.E		5/8/2024	659.62	USD	PNG Services - ESSN Services	
2024	5998511	SVC Only-Essential Sundry - 2200	APPLIC.ALLOC2.E		5/8/2024	246.49	USD	PNG Services - ESSN Sundry	
2024	5998501	SVC Only-Essential Services - 2200	SUPCHAIN.ALLOC2.E		5/8/2024	11.86	USD	PNG Services - ESSN Services	
2024	5998511	SVC Only-Essential Sundry - 2200	SUPCHAIN.ALLOC2.E		5/8/2024	0.16	USD	PNG Services - ESSN Sundry	
2024	5998501	SVC Only-Essential Services - 2200	SAFETY.ALLOC2.E		5/8/2024	348.17	USD	PNG Services - ESSN Services	
2024	5998511	SVC Only-Essential Sundry - 2200	SAFETY.ALLOC2.E		5/8/2024	11.29	USD	PNG Services - ESSN Sundry	
2024	5998501	SVC Only-Essential Services - 2200	CALL.ALLOC2.E		5/8/2024	278.67	USD	PNG Services - ESSN Services	
2024	5998511	SVC Only-Essential Sundry - 2200	CALL.ALLOC2.E		5/8/2024	19.49	USD	PNG Services - ESSN Sundry	
2024	5998501	SVC Only-Essential Services - 2200	FLEET.ALLOC2.E		5/8/2024	145.62	USD	PNG Services - ESSN Services	
2024	5998511	SVC Only-Essential Sundry - 2200	FLEET.ALLOC2.E		5/8/2024	4.72	USD	PNG Services - ESSN Sundry	
2024	5998501	SVC Only-Essential Services - 2200	EXECUTIVE.ALLOC1.E		5/8/2024	666.92	USD	PNG Services - ESSN Services	
2024	5998511	SVC Only-Essential Sundry - 2200	EXECUTIVE.ALLOC1.E		5/8/2024	69.97	USD	PNG Services - ESSN Sundry	
2024	5998501	SVC Only-Essential Services - 2200	HELPDESK.ALLOC1.E		5/8/2024	614.90	USD	PNG Services - ESSN Services	
2024	5998511	SVC Only-Essential Sundry - 2200	HELPDESK.ALLOC1.E		5/8/2024	3.35	USD	PNG Services - ESSN Sundry	
2024	5998501	SVC Only-Essential Services - 2200	CYBERSEC2.ALLOC2.E		5/8/2024	314.62	USD	PNG Services - ESSN Services	
2024	5998511	SVC Only-Essential Sundry - 2200	CYBERSEC2.ALLOC2.E		5/8/2024	238.89	USD	PNG Services - ESSN Sundry	
2024	5998501	SVC Only-Essential Services - 2200	ACCTGSVC.ALLOC1.E		5/8/2024	6,540.25	USD	PNG Services - ESSN Services	
2024	5998511	SVC Only-Essential Sundry - 2200	ACCTGSVC.ALLOC1.E		5/8/2024	712.55	USD	PNG Services - ESSN Sundry	
2024	5998501	SVC Only-Essential Services - 2200	INTAUDIT.ALLOC1.E		5/8/2024	2,204.33	USD	PNG Services - ESSN Services	
2024	5998511	SVC Only-Essential Sundry - 2200	INTAUDIT.ALLOC1.E		5/8/2024	614.08	USD	PNG Services - ESSN Sundry	
2024	5998501	SVC Only-Essential Services - 2200	TAXSVC.ALLOC1.E		5/8/2024	2,368.25	USD	PNG Services - ESSN Services	
2024	5998511	SVC Only-Essential Sundry - 2200	TAXSVC.ALLOC1.E		5/8/2024	166.96	USD	PNG Services - ESSN Sundry	
2024	5998501	SVC Only-Essential Services - 2200	TREASURY.ALLOC1.E		5/8/2024	712.01	USD	PNG Services - ESSN Services	
2024	5998511	SVC Only-Essential Sundry - 2200	TREASURY.ALLOC1.E		5/8/2024	588.09	USD	PNG Services - ESSN Sundry	
2024	5998501	SVC Only-Essential Services - 2200	PLANBUDG.ALLOC1.E		5/8/2024	13,053.13	USD	PNG Services - ESSN Services	
2024	5998511	SVC Only-Essential Sundry - 2200	PLANBUDG.ALLOC1.E		5/8/2024	12,094.12	USD	PNG Services - ESSN Sundry	
2024	5998501	SVC Only-Essential Services - 2200	REGLEGAL.ALLOC2.E		5/8/2024	1,914.59	USD	PNG Services - ESSN Services	
2024	5998511	SVC Only-Essential Sundry - 2200	REGLEGAL.ALLOC2.E		5/8/2024	110.56	USD	PNG Services - ESSN Sundry	
2024	5998501	SVC Only-Essential Services - 2200	CUSTRELAT.ALLOC2.E		5/8/2024	946.65	USD	PNG Services - ESSN Services	
2024	5998511	SVC Only-Essential Sundry - 2200	CUSTRELAT.ALLOC2.E		5/8/2024	54.26	USD	PNG Services - ESSN Sundry	
2024	5998501	SVC Only-Essential Services - 2200	HUMANRSRCS.ALLOC2.		5/8/2024	24,486.61	USD	PNG Services - ESSN Services	
2024	5998511	SVC Only-Essential Sundry - 2200	HUMANRSRCS.ALLOC2.		5/8/2024	4,499.50	USD	PNG Services - ESSN Sundry	
2024	5998501	SVC Only-Essential Services - 2200	LEGALSVC.ALLOC1.E		5/8/2024	6,532.72	USD	PNG Services - ESSN Services	
2024	5998511	SVC Only-Essential Sundry - 2200	LEGALSVC.ALLOC1.E		5/8/2024	3,275.04	USD	PNG Services - ESSN Sundry	
2024	5998501	SVC Only-Essential Services - 2200	COMREL.ALLOC2.E		5/8/2024	2,325.76	USD	PNG Services - ESSN Services	
2024	5998511	SVC Only-Essential Sundry - 2200	COMREL.ALLOC2.E		5/8/2024	852.64	USD	PNG Services - ESSN Sundry	
2024	5998501	SVC Only-Essential Services - 2200	TELECOMM.ALLOC2.E		5/8/2024	6,250.55	USD	PNG Services - ESSN Services	
2024	5998511	SVC Only-Essential Sundry - 2200	TELECOMM.ALLOC2.E		5/8/2024	64.35	USD	PNG Services - ESSN Sundry	
2024	5998501	SVC Only-Essential Services - 2200	CYBERSEC.ALLOC2.E		5/8/2024	7,248.40	USD	PNG Services - ESSN Services	
2024	5998511	SVC Only-Essential Sundry - 2200	CYBERSEC.ALLOC2.E		5/8/2024	125.22	USD	PNG Services - ESSN Sundry	
2024	5998501	SVC Only-Essential Services - 2200	APPLIC.ALLOC2.E		5/8/2024	8,845.45	USD	PNG Services - ESSN Services	
2024	5998511	SVC Only-Essential Sundry - 2200	APPLIC.ALLOC2.E		5/8/2024	3,305.38	USD	PNG Services - ESSN Sundry	
2024	5998501	SVC Only-Essential Services - 2200	SAFETY.ALLOC2.E		5/8/2024	5,790.94	USD	PNG Services - ESSN Services	
2024	5998511	SVC Only-Essential Sundry - 2200	SAFETY.ALLOC2.E		5/8/2024	187.86	USD	PNG Services - ESSN Sundry	
2024	5998501	SVC Only-Essential Services - 2200	CALL.ALLOC2.E		5/8/2024	3,525.14	USD	PNG Services - ESSN Services	
2024	5998511	SVC Only-Essential Sundry - 2200	CALL.ALLOC2.E		5/8/2024	246.56	USD	PNG Services - ESSN Sundry	
2024	5998501	SVC Only-Essential Services - 2200	FLEET.ALLOC2.E		5/8/2024	2,779.09	USD	PNG Services - ESSN Services	
2024	5998511	SVC Only-Essential Sundry - 2200	FLEET.ALLOC2.E		5/8/2024	90.02	USD	PNG Services - ESSN Sundry	

2024	5998501	SVC Only-Essential Services - 2200	EXECUTIVE.ALLOC1.E		5/8/2024	10,923.77	USD			PNG Services - ESSN Services	
2024	5998511	SVC Only-Essential Sundry - 2200	EXECUTIVE.ALLOC1.E		5/8/2024	1,146.13	USD			PNG Services - ESSN Sundry	
2024	5998501	SVC Only-Essential Services - 2200	HELPDESK.ALLOC1.E		5/8/2024	8,466.20	USD			PNG Services - ESSN Services	
2024	5998511	SVC Only-Essential Sundry - 2200	HELPDESK.ALLOC1.E		5/8/2024	46.10	USD			PNG Services - ESSN Sundry	
2024	5998501	SVC Only-Essential Services - 2200	CYBERSEC2.ALLOC2.E		5/8/2024	4,219.06	USD			PNG Services - ESSN Services	
2024	5998511	SVC Only-Essential Sundry - 2200	CYBERSEC2.ALLOC2.E		5/8/2024	3,203.47	USD			PNG Services - ESSN Sundry	
2024	5303890	Miscellaneous Outside Services		20240501	5/1/2024	1,045.65	USD	KING BEE DELIVERY LLC			
2024	5303325	Professional/Temporary Labor		20240501	5/1/2024	240.00	USD	FARELL FINCH LLC			
2024	5303310	Consultant Services		20240501	5/2/2024	1,575.00	USD	CAPITAL LINK CONSULTANTS			
2024	5303310	Consultant Services		20240501	5/2/2024	3,500.00	USD	GABBERT CONSULTING CO LLC			
2024	5303315	IT/Telecom Contractor Services	O&M		5/6/2024	-8,000.00	USD			IDI Consulting--Delta Support	
2024	5303220	Legal Services	Estimate		5/6/2024	-21,900.00	USD			SKO	
2024	5303030	Contractor Services	Estimate		5/6/2024	-6,368.00	USD			ENSITE USA	21NICH-INS-TRANSMISSION LINE #2 MAD CO
2024	5303030	Contractor Services	Estimate		5/6/2024	-42.50	USD			ENSITE USA	21NICH-INS-TRANSMISSION LINE #2 JESS CO
2024	5303030	Contractor Services	Estimate		5/6/2024	-12,573.02	USD			ENSITE USA	23-nich- easement acuisition madison
2024	5303030	Contractor Services	Estimate		5/6/2024	-985.62	USD			ENSITE USA	23-nich- easement acuisition jessamine
2024	5303030	Contractor Services	Estimate		5/6/2024	-14,928.75	USD			ENSITE USA	23 BERA EXT 8" STEEL GAS ROCKCASTLE CO
2024	5303030	Contractor Services	Estimate		5/6/2024	-21.25	USD			ENSITE USA	23 BERA EXT 8" STEEL MAIN BROADHEAD CITY
2024	5303030	Contractor Services	Estimate		5/6/2024	-1,441.25	USD			ENSITE USA	23 BERA 8" STEEL MIAN IN MT VERNON CITY
2024	5303030	Contractor Services	Estimate		5/6/2024	-127.50	USD			ENSITE USA	24 BERA REP ALDYL-A MAIN KINGSTON AREA
2024	5303030	Contractor Services	Estimate		5/6/2024	-18,610.35	USD			ENSITE USA	24CORB-REP-2"ALDYLACORBINCITYWHITLEYCO
2024	5303890	Miscellaneous Outside Services		41481	5/6/2024	-24,510.00	USD			PARADIGM LIASON SERVICES	
2024	5303310	Consultant Services		85700	5/6/2024	-24,590.16	USD			CRESCENT CONSULTING	24MIDD.REP C-M WELL 22-2 TUBING REPLACED
2024	5303030	Contractor Services		231661	5/6/2024	-18,531.00	USD			Martin Contracting	REP PRP ALDYL-A NORTH CORBIN
2024	5303030	Contractor Services		231662	5/6/2024	-13,440.00	USD			Martin Contracting	22-nich-replacement of aldyl a in NV-3
2024	5303030	Contractor Services		231663	5/6/2024	-357.00	USD			Martin Contracting	24-Nich-sl-retire-750 richmond ave
2024	5303030	Contractor Services		231663	5/6/2024	-535.50	USD			Martin Contracting	24-nich-sl-new-121 pavillion trail
2024	5303030	Contractor Services		231663	5/6/2024	-535.50	USD			Martin Contracting	24-nich-sl-new-125 pavillion trail
2024	5303030	Contractor Services		231663	5/6/2024	-535.50	USD			Martin Contracting	24-nich-sl-new-165 kinglet point
2024	5303030	Contractor Services		231663	5/6/2024	-535.50	USD			Martin Contracting	24-nich-sl-new-216 singing lark cove
2024	5303030	Contractor Services		231663	5/6/2024	-357.00	USD			Martin Contracting	24-nich-sl-retire-104 meadow lane
2024	5303030	Contractor Services		231663	5/6/2024	-714.00	USD			Martin Contracting	24-nich-sl-new-104 crouse circle
2024	5303030	Contractor Services		231663	5/6/2024	-714.00	USD			Martin Contracting	24-nich-sl-new-432 friendly ave
2024	5303030	Contractor Services		231663	5/6/2024	-1,428.00	USD			Martin Contracting	24-nich-sl-new-205 stepping stone pass
2024	5303030	Contractor Services		231663	5/6/2024	-1,071.00	USD			Martin Contracting	24 BERA SVC 2051 PARTRIDGE WAY
2024	5303030	Contractor Services		231660	5/6/2024	-1,680.00	USD			Martin Contracting	23-nich-sl-repl-hwy 27 minit mart
2024	5303030	Contractor Services		231660	5/6/2024	-7,392.00	USD			Martin Contracting	22-nich-replacement of aldyl a in NV-3
2024	5303030	Contractor Services		231660	5/6/2024	-1,344.00	USD			Martin Contracting	23-nich-sev-rep-105 longview
2024	5303030	Contractor Services		231660	5/6/2024	-672.00	USD			Martin Contracting	23-nich-ser-rep-1000 south main
2024	5303030	Contractor Services		231660	5/6/2024	-2,352.00	USD			Martin Contracting	24-nich-sl-rep-109 lincoln heights
2024	5303030	Contractor Services		231664	5/6/2024	-1,071.00	USD			Martin Contracting	24CORB-REPSVC-1227FORESTCIRPR#61330707
2024	5303030	Contractor Services		231664	5/6/2024	-1,249.50	USD			Martin Contracting	
2024	5303030	Contractor Services		231664	5/6/2024	-535.50	USD			Martin Contracting	24LOND-RETSVC-723GREENSTPR#61308111
2024	5303030	Contractor Services		231664	5/6/2024	-535.50	USD			Martin Contracting	23LOND-INS-4"&2"ONHWY192THEHILLS@EMERALD
2024	5303030	Contractor Services		231664	5/6/2024	-892.50	USD			Martin Contracting	24LOND-REP-4"PE@BUFFALOTRACE
2024	5303030	Contractor Services		231664	5/6/2024	-892.50	USD			Martin Contracting	24WILL-SVC-49EDGEWOODPR#61585002
2024	5303030	Contractor Services		231664	5/6/2024	-535.50	USD			Martin Contracting	24WILL-SVC-11713THSTPR#61585001
2024	5303030	Contractor Services		231664	5/6/2024	-892.50	USD			Martin Contracting	24LOND-SVC-20HIDEWAYRDPR#61575591
2024	5303030	Contractor Services		231664	5/6/2024	-535.50	USD			Martin Contracting	24LOND-SVC-LEWISRDPR#61582503
2024	5303030	Contractor Services		231671	5/6/2024	-126,065.12	USD			Martin Contracting	22BERA-INS PIPELINE IN LINCOLN CO
2024	5303030	Contractor Services		231679	5/6/2024	-23,136.15	USD			Martin Contracting	24LOND-REP-6"STEELHALROGERPKW
2024	5303030	Contractor Services		231699	5/6/2024	-13,296.00	USD			Martin Contracting	22-nich-replacement of aldyl a in NV-3
2024	5303030	Contractor Services		231700	5/6/2024	-17,466.00	USD			Martin Contracting	REP PRP ALDYL-A NORTH CORBIN
2024	5303030	Contractor Services		231701	5/6/2024	-13,440.00	USD			Martin Contracting	22-nich-replacement of aldyl a in NV-3
2024	5303030	Contractor Services		231702	5/6/2024	-714.00	USD			Martin Contracting	24 BERA SVC 222 OLD WALLACTON RD
2024	5303030	Contractor Services		231702	5/6/2024	-714.00	USD			Martin Contracting	24 BERA SVC 2051 PARTRIDGE WAY
2024	5303030	Contractor Services		231702	5/6/2024	-535.50	USD			Martin Contracting	24 BERA SVC 111 TWIN LAKES DR
2024	5303030	Contractor Services		231702	5/6/2024	-892.50	USD			Martin Contracting	24 BERA SVC 102 JANE ST
2024	5303030	Contractor Services		231702	5/6/2024	-1,428.00	USD			Martin Contracting	
2024	5303030	Contractor Services		231702	5/6/2024	-1,428.00	USD			Martin Contracting	24 BERA SVC 405 ABBINGTON CT LOT 21
2024	5303030	Contractor Services		231702	5/6/2024	-1,428.00	USD			Martin Contracting	24 BERA SVC 2051 PARTRIDGE WAY
2024	5303030	Contractor Services		231702	5/6/2024	-714.00	USD			Martin Contracting	24LOND-SVC-LEWISRDPR#61582503
2024	5303030	Contractor Services		231702	5/6/2024	-714.00	USD			Martin Contracting	23LOND-SVC-8839BELAURERDPR#61569501
2024	5303030	Contractor Services		231702	5/6/2024	-1,071.00	USD			Martin Contracting	24LOND-SVC-LEWISRDPR#61582503
2024	5303030	Contractor Services		231702	5/6/2024	-357.00	USD			Martin Contracting	
2024	5303030	Contractor Services		231703	5/6/2024	-714.00	USD			Martin Contracting	24LOND-SVC-243HARMONYLANEPR#61575590
2024	5303030	Contractor Services		231703	5/6/2024	-714.00	USD			Martin Contracting	24LOND-SVC-235HARMONYLANEPR#61575586
2024	5303030	Contractor Services		231703	5/6/2024	-357.00	USD			Martin Contracting	24LOND-SVC-231HARMONYLNPR#61575585
2024	5303030	Contractor Services		231703	5/6/2024	-357.00	USD			Martin Contracting	24LOND-SVC-239HARMONYLANEPR#61575588
2024	5303030	Contractor Services		231703	5/6/2024	-357.00	USD			Martin Contracting	24LOND-SVC-232HARMONYLANEPR#61575589
2024	5303030	Contractor Services		231703	5/6/2024	-357.00	USD			Martin Contracting	24LOND-SVC-236HARMONYLANEPR#61575587
2024	5303030	Contractor Services		231703	5/6/2024	-357.00	USD			Martin Contracting	
2024	5303030	Contractor Services		231703	5/6/2024	-357.00	USD			Martin Contracting	24CORB-RETSVC-146HIGHLANDAVEPR#61347181
2024	5303030	Contractor Services		231703	5/6/2024	-714.00	USD			Martin Contracting	
2024	5303315	IT/Telecom Contractor Services		20240502	5/2/2024	34,720.00	USD	COGNIZANT TECHNOLOGY SOLU	US CORPORATION		UTEGRATION FERC MODULE
2024	5303315	IT/Telecom Contractor Services		20240502	5/2/2024	37,775.00	USD	COGNIZANT TECHNOLOGY SOLU	US CORPORATION		UTEGRATION FERC MODULE
2024	5303325	Professional/Temporary Labor		20240502	5/2/2024	575.00	USD	PEOPLES NATURAL GAS COMPA			
2024	5303890	Miscellaneous Outside Services		20240502	5/2/2024	24,510.00	USD	PARADIGM ALLIANCE INC		Misc Outside Services	
2024	5303030	Contractor Services		20240502	5/2/2024	190.80	USD	UNITED RENTALS (NORTH AME		Contractor Services	
2024	5303030	Contractor Services		20240502	5/2/2024	1,599.50	USD	UNITED RENTALS (NORTH AME		Contractor Services	23MIDD-SVC-WELL 22-1TOOL REMOVAL
2024	5303030	Contractor Services		20240502	5/2/2024	1,599.50	USD	UNITED RENTALS (NORTH AME		Contractor Services	24MIDD.REP C-M WELL 22-2 TUBING REPLACED
2024	5303030	Contractor Services		20240502	5/2/2024	31.99	USD	UNITED RENTALS (NORTH AME		Contractor Services	23MIDD-SVC-WELL 22-1TOOL REMOVAL
2024	5303030	Contractor Services		20240502	5/2/2024	31.99	USD	UNITED RENTALS (NORTH AME		Contractor Services	24MIDD.REP C-M WELL 22-2 TUBING REPLACED
2024	5303030	Contractor Services		20240502	5/2/2024	154.78	USD	UNITED RENTALS (NORTH AME		Contractor Services	23MIDD-SVC-WELL 22-1TOOL REMOVAL
2024	5303030	Contractor Services		20240502	5/2/2024	154.78	USD	UNITED RENTALS (NORTH AME		Contractor Services	24MIDD.REP C-M WELL 22-2 TUBING REPLACED

2024	5303030	Contractor Services	20240502	5/2/2024	154.78	USD	UNITED RENTALS (NORTH AME		Contractor Services	23MIDD-SVC-WELL 22-1TOOL REMOVAL
2024	5303030	Contractor Services	20240502	5/2/2024	154.78	USD	UNITED RENTALS (NORTH AME		Contractor Services	24MIDD.REP C-M WELL 22-2 TUBING REPLACED
2024	5303890	Miscellaneous Outside Services	20240502	5/2/2024	19,217.50	USD	CORNERSTONE CONTROLS INC			Purchase Regulators - Delta
2024	5303030	Contractor Services	20240502	5/2/2024	23,136.15	USD	MARTIN CONTRACTING INC		Contractor Services	24LOND-REP-6"STEELHALROGERPKW
2024	5303030	Contractor Services	20240502	5/2/2024	126,065.12	USD	MARTIN CONTRACTING INC		Contractor Services	22BERA-INS PIPELINE IN LINCOLN CO
2024	5303030	Contractor Services	20240502	5/2/2024	1,071.00	USD	MARTIN CONTRACTING INC		Contractor Services	24CORB-REPSVC-1227FORESTCIRPR#61330707
2024	5303030	Contractor Services	20240502	5/2/2024	535.50	USD	MARTIN CONTRACTING INC		Contractor Services	24LOND-RETSVC-723GREENSTPR#61308111
2024	5303030	Contractor Services	20240502	5/2/2024	535.50	USD	MARTIN CONTRACTING INC		Contractor Services	23LOND-INS-4"&2"ONHWY192THEHILLS@EMERALD
2024	5303030	Contractor Services	20240502	5/2/2024	892.50	USD	MARTIN CONTRACTING INC		Contractor Services	24LOND-REP-4"PE@BUFFALOTRACE
2024	5303030	Contractor Services	20240502	5/2/2024	892.50	USD	MARTIN CONTRACTING INC		Contractor Services	24WILL-SVC-49EDGEWOODPR#61585002
2024	5303030	Contractor Services	20240502	5/2/2024	892.50	USD	MARTIN CONTRACTING INC		Contractor Services	24LOND-SVC-20HIDEWAYRDPR#61575591
2024	5303030	Contractor Services	20240502	5/2/2024	535.50	USD	MARTIN CONTRACTING INC		Contractor Services	24LOND-SVC-LEWISRDPR#61582503
2024	5303030	Contractor Services	20240502	5/2/2024	535.50	USD	MARTIN CONTRACTING INC		Contractor Services	24WILL-SVC-11713THSTPR#61585001
2024	5303030	Contractor Services	20240502	5/2/2024	1,249.50	USD	MARTIN CONTRACTING INC		Contractor Services	
2024	5303030	Contractor Services	20240502	5/2/2024	1,680.00	USD	MARTIN CONTRACTING INC		Contractor Services	23-nich-sl-repl-hwy 27 minit mart
2024	5303030	Contractor Services	20240502	5/2/2024	7,392.00	USD	MARTIN CONTRACTING INC		Contractor Services	22-nich-replacement of aldyl a in NV-3
2024	5303030	Contractor Services	20240502	5/2/2024	1,334.00	USD	MARTIN CONTRACTING INC		Contractor Services	23-nich-sev-rep-105 longview
2024	5303030	Contractor Services	20240502	5/2/2024	672.00	USD	MARTIN CONTRACTING INC		Contractor Services	23-nich-ser-rep-1000 south main
2024	5303030	Contractor Services	20240502	5/2/2024	2,352.00	USD	MARTIN CONTRACTING INC		Contractor Services	24-nich-sl-rep-109 lincoln heights
2024	5303030	Contractor Services	20240502	5/2/2024	18,531.00	USD	MARTIN CONTRACTING INC		Contractor Services	REP PRP ALDYL-A NORTH CORBIN
2024	5303030	Contractor Services	20240502	5/2/2024	13,440.00	USD	MARTIN CONTRACTING INC		Contractor Services	22-nich-replacement of aldyl a in NV-3
2024	5303030	Contractor Services	20240502	5/2/2024	357.00	USD	MARTIN CONTRACTING INC		Contractor Services	24-Nich-sl-retire-750 richmond ave
2024	5303030	Contractor Services	20240502	5/2/2024	535.50	USD	MARTIN CONTRACTING INC		Contractor Services	24-nich-sl-new-121 pavillion trail
2024	5303030	Contractor Services	20240502	5/2/2024	535.50	USD	MARTIN CONTRACTING INC		Contractor Services	24-nich-sl-new-125 pavillion trail
2024	5303030	Contractor Services	20240502	5/2/2024	535.50	USD	MARTIN CONTRACTING INC		Contractor Services	24-nich-sl-new-165 kinglet point
2024	5303030	Contractor Services	20240502	5/2/2024	535.50	USD	MARTIN CONTRACTING INC		Contractor Services	24-nich-sl-new-216 singing lark cove
2024	5303030	Contractor Services	20240502	5/2/2024	357.00	USD	MARTIN CONTRACTING INC		Contractor Services	24-nich-sl-retire-104 meadow lane
2024	5303030	Contractor Services	20240502	5/2/2024	714.00	USD	MARTIN CONTRACTING INC		Contractor Services	24-nich-sl-new-104 crouse circle
2024	5303030	Contractor Services	20240502	5/2/2024	714.00	USD	MARTIN CONTRACTING INC		Contractor Services	24-nich-sl-new-432 friendly ave
2024	5303030	Contractor Services	20240502	5/2/2024	1,428.00	USD	MARTIN CONTRACTING INC		Contractor Services	24-nich-sl-new-205 stepping stone pass
2024	5303030	Contractor Services	20240502	5/2/2024	1,071.00	USD	MARTIN CONTRACTING INC		Contractor Services	24 BERA SVC 2051 PARTRIDGE WAY
2024	5303030	Contractor Services	20240502	5/2/2024	-1,680.00	USD	MARTIN CONTRACTING INC		Contractor Services	23-nich-sl-repl-hwy 27 minit mart
2024	5303030	Contractor Services	20240502	5/2/2024	-7,392.00	USD	MARTIN CONTRACTING INC		Contractor Services	22-nich-replacement of aldyl a in NV-3
2024	5303030	Contractor Services	20240502	5/2/2024	-1,334.00	USD	MARTIN CONTRACTING INC		Contractor Services	23-nich-sev-rep-105 longview
2024	5303030	Contractor Services	20240502	5/2/2024	-672.00	USD	MARTIN CONTRACTING INC		Contractor Services	23-nich-ser-rep-1000 south main
2024	5303030	Contractor Services	20240502	5/2/2024	-2,352.00	USD	MARTIN CONTRACTING INC		Contractor Services	24-nich-sl-rep-109 lincoln heights
2024	5303030	Contractor Services	20240502	5/2/2024	1,680.00	USD	MARTIN CONTRACTING INC		Contractor Services	23-nich-sl-repl-hwy 27 minit mart
2024	5303030	Contractor Services	20240502	5/2/2024	7,392.00	USD	MARTIN CONTRACTING INC		Contractor Services	22-nich-replacement of aldyl a in NV-3
2024	5303030	Contractor Services	20240502	5/2/2024	1,344.00	USD	MARTIN CONTRACTING INC		Contractor Services	23-nich-sev-rep-105 longview
2024	5303030	Contractor Services	20240502	5/2/2024	672.00	USD	MARTIN CONTRACTING INC		Contractor Services	23-nich-ser-rep-1000 south main
2024	5303030	Contractor Services	20240502	5/2/2024	2,352.00	USD	MARTIN CONTRACTING INC		Contractor Services	24-nich-sl-rep-109 lincoln heights
2024	5303030	Contractor Services	20240502	5/2/2024	2,915.00	USD	COVERALL SERVICE COMPANY	NGT CORPORATION DBA	Contractor Services	
2024	5303030	Contractor Services	20240502	5/2/2024	24,590.16	USD	CRESCENT CONSULTING LLC		Contractor Services	24MIDD.REP C-M WELL 22-2 TUBING REPLACED
2024	5303030	Contractor Services	20240503	5/3/2024	20,753.00	USD	BAKER HUGHES OILFIELD	OPERATIONS LLC	Contractor Services	23MIDD-SVC-WELL 22-1TOOL REMOVAL
2024	5303030	Contractor Services	20240503	5/3/2024	84,241.00	USD	BAKER HUGHES OILFIELD	OPERATIONS LLC	Contractor Services	23MIDD-SVC-WELL 22-1TOOL REMOVAL
2024	5303030	Contractor Services	20240503	5/3/2024	185,713.00	USD	BAKER HUGHES OILFIELD	OPERATIONS LLC	Contractor Services	23MIDD-SVC-WELL 22-1TOOL REMOVAL
2024	5303030	Contractor Services	20240503	5/3/2024	185,874.00	USD	BAKER HUGHES OILFIELD	OPERATIONS LLC	Contractor Services	23MIDD-SVC-WELL 22-1TOOL REMOVAL
2024	5303030	Contractor Services	20240503	5/3/2024	15,563.00	USD	BAKER HUGHES OILFIELD	OPERATIONS LLC	Contractor Services	23MIDD-SVC-WELL 22-1TOOL REMOVAL
2024	5303030	Contractor Services	20240503	5/3/2024	15,563.00	USD	BAKER HUGHES OILFIELD	OPERATIONS LLC	Contractor Services	23MIDD-SVC-WELL 22-1TOOL REMOVAL
2024	5303030	Contractor Services	20240503	5/3/2024	3,600.00	USD	POOR HEATING AND AIR		Contractor Services	NICHOLASVILLE HVAC
2024	5303030	Contractor Services	20240503	5/3/2024	26,197.85	USD	MARTIN CONTRACTING INC		Contractor Services	24LOND-REP-6"STEELHALROGERPKW
2024	5303030	Contractor Services	20240503	5/3/2024	60,887.11	USD	MARTIN CONTRACTING INC		Contractor Services	22BERA-INS PIPELINE IN LINCOLN CO
2024	5303030	Contractor Services	20240503	5/3/2024	13,296.00	USD	MARTIN CONTRACTING INC		Contractor Services	22-nich-replacement of aldyl a in NV-3
2024	5303030	Contractor Services	20240503	5/3/2024	17,466.00	USD	MARTIN CONTRACTING INC		Contractor Services	REP PRP ALDYL-A NORTH CORBIN
2024	5303030	Contractor Services	20240503	5/3/2024	13,440.00	USD	MARTIN CONTRACTING INC		Contractor Services	22-nich-replacement of aldyl a in NV-3
2024	5303030	Contractor Services	20240503	5/3/2024	1,428.00	USD	MARTIN CONTRACTING INC		Contractor Services	
2024	5303030	Contractor Services	20240503	5/3/2024	714.00	USD	MARTIN CONTRACTING INC		Contractor Services	24 BERA SVC 222 OLD WALLACTON RD
2024	5303030	Contractor Services	20240503	5/3/2024	2,142.00	USD	MARTIN CONTRACTING INC		Contractor Services	24 BERA SVC 2051 PARTRIDGE WAY
2024	5303030	Contractor Services	20240503	5/3/2024	535.50	USD	MARTIN CONTRACTING INC		Contractor Services	24 BERA SVC 111 TWIN LAKES DR
2024	5303030	Contractor Services	20240503	5/3/2024	892.50	USD	MARTIN CONTRACTING INC		Contractor Services	24 BERA SVC 102 JANE ST
2024	5303030	Contractor Services	20240503	5/3/2024	1,428.00	USD	MARTIN CONTRACTING INC		Contractor Services	24 BERA SVC 405 ABBINGTON CT LOT 21
2024	5303030	Contractor Services	20240503	5/3/2024	1,428.00	USD	MARTIN CONTRACTING INC		Contractor Services	
2024	5303030	Contractor Services	20240503	5/3/2024	1,785.00	USD	MARTIN CONTRACTING INC		Contractor Services	24LOND-SVC-LEWISRDPR#61582503
2024	5303030	Contractor Services	20240503	5/3/2024	714.00	USD	MARTIN CONTRACTING INC		Contractor Services	23LOND-SVC-8839BELAURERDPR#61569501
2024	5303030	Contractor Services	20240503	5/3/2024	714.00	USD	MARTIN CONTRACTING INC		Contractor Services	24LOND-SVC-243HARMONYLANEPR#61575590
2024	5303030	Contractor Services	20240503	5/3/2024	714.00	USD	MARTIN CONTRACTING INC		Contractor Services	24LOND-SVC-235HARMONYLANEPR#61575586
2024	5303030	Contractor Services	20240503	5/3/2024	357.00	USD	MARTIN CONTRACTING INC		Contractor Services	24LOND-SVC-231HARMONYLNPR#61575585
2024	5303030	Contractor Services	20240503	5/3/2024	357.00	USD	MARTIN CONTRACTING INC		Contractor Services	24LOND-SVC-232HARMONYLANEPR#61575589
2024	5303030	Contractor Services	20240503	5/3/2024	357.00	USD	MARTIN CONTRACTING INC		Contractor Services	24LOND-SVC-239HARMONYLANEPR#61575588
2024	5303030	Contractor Services	20240503	5/3/2024	339.00	USD	MARTIN CONTRACTING INC		Contractor Services	24LOND-SVC-236HARMONYLANEPR#61575587
2024	5303030	Contractor Services	20240503	5/3/2024	357.00	USD	MARTIN CONTRACTING INC		Contractor Services	24CORB-RETSVC-146HIGHLANDAVEPR#61347181
2024	5303030	Contractor Services	20240503	5/3/2024	-1,785.00	USD	MARTIN CONTRACTING INC		Contractor Services	24LOND-SVC-LEWISRDPR#61582503
2024	5303030	Contractor Services	20240503	5/3/2024	-714.00	USD	MARTIN CONTRACTING INC		Contractor Services	23LOND-SVC-8839BELAURERDPR#61569501
2024	5303030	Contractor Services	20240503	5/3/2024	-714.00	USD	MARTIN CONTRACTING INC		Contractor Services	24LOND-SVC-243HARMONYLANEPR#61575590
2024	5303030	Contractor Services	20240503	5/3/2024	-714.00	USD	MARTIN CONTRACTING INC		Contractor Services	24LOND-SVC-235HARMONYLANEPR#61575586
2024	5303030	Contractor Services	20240503	5/3/2024	-357.00	USD	MARTIN CONTRACTING INC		Contractor Services	24LOND-SVC-231HARMONYLNPR#61575585
2024	5303030	Contractor Services	20240503	5/3/2024	-357.00	USD	MARTIN CONTRACTING INC		Contractor Services	24LOND-SVC-232HARMONYLANEPR#61575589
2024	5303030	Contractor Services	20240503	5/3/2024	-357.00	USD	MARTIN CONTRACTING INC		Contractor Services	24LOND-SVC-239HARMONYLANEPR#61575588
2024	5303030	Contractor Services	20240503	5/3/2024	-339.00	USD	MARTIN CONTRACTING INC		Contractor Services	24LOND-SVC-236HARMONYLANEPR#61575587
2024	5303030	Contractor Services	20240503	5/3/2024	-357.00	USD	MARTIN CONTRACTING INC		Contractor Services	24CORB-RETSVC-146HIGHLANDAVEPR#61347181
2024	5303030	Contractor Services	20240503	5/3/2024	-1,428.00	USD	MARTIN CONTRACTING INC		Contractor Services	
2024	5303030	Contractor Services	20240503	5/3/2024	1,785.00	USD	MARTIN CONTRACTING INC		Contractor Services	24LOND-SVC-LEWISRDPR#61582503
2024	5303030	Contractor Services	20240503	5/3/2024	714.00	USD	MARTIN CONTRACTING INC		Contractor Services	23LOND-SVC-8839BELAURERDPR#61569501
2024	5303030	Contractor Services	20240503	5/3/2024	714.00	USD	MARTIN CONTRACTING INC		Contractor Services	24LOND-SVC-243HARMONYLANEPR#61575590
2024	5303030	Contractor Services	20240503	5/3/2024	714.00	USD	MARTIN CONTRACTING INC		Contractor Services	24LOND-SVC-235HARMONYLANEPR#61575586

2024	5303030	Contractor Services		20240503	5/3/2024	357.00	USD	MARTIN CONTRACTING INC	Contractor Services	24LOND-SVC-231HARMONYLNPR#61575585
2024	5303030	Contractor Services		20240503	5/3/2024	357.00	USD	MARTIN CONTRACTING INC	Contractor Services	24LOND-SVC-232HARMONYLANEPR#61575589
2024	5303030	Contractor Services		20240503	5/3/2024	357.00	USD	MARTIN CONTRACTING INC	Contractor Services	24LOND-SVC-239HARMONYLANEPR#61575588
2024	5303030	Contractor Services		20240503	5/3/2024	339.00	USD	MARTIN CONTRACTING INC	Contractor Services	24LOND-SVC-236HARMONYLANEPR#61575587
2024	5303030	Contractor Services		20240503	5/3/2024	357.00	USD	MARTIN CONTRACTING INC	Contractor Services	24CORB-RETSVC-146HIGHLANDAVEPR#61347181
2024	5303030	Contractor Services		20240503	5/3/2024	1,428.00	USD	MARTIN CONTRACTING INC	Contractor Services	
2024	5303030	Contractor Services		20240503	5/3/2024	2,400.00	USD	BC ENTERPRISE NUMBER 1 LL	Contractor Services	
2024	5303030	Contractor Services		20240503	5/3/2024	2,400.00	USD	BC ENTERPRISE NUMBER 1 LL	Contractor Services	
2024	5303030	Contractor Services		20240503	5/3/2024	2,400.00	USD	BC ENTERPRISE NUMBER 1 LL	Contractor Services	
2024	5303030	Contractor Services		20240503	5/3/2024	1,200.00	USD	BC ENTERPRISE NUMBER 1 LL	Contractor Services	
2024	5303030	Contractor Services		20240506	5/6/2024	5,750.00	USD	ONE TIME		22-nich-replacement of aldyl a in NV-3
2024	5303030	Contractor Services		20240506	5/6/2024	439.90	USD	SHANE SYSTEMS INC	Contractor Services	
2024	5303890	Miscellaneous Outside Services		20240507	5/10/2024	1,045.65	USD	KING BEE DELIVERY LLC		
2024	5303030	Contractor Services		20240507	5/7/2024	370.00	USD	CENTERS REFRIGERATION INC	Contractor Services	
2024	5303030	Contractor Services		20240507	5/7/2024	530.00	USD	ANDERSON COMMERCIAL CLEAN	Contractor Services	
2024	5303030	Contractor Services		20240507	5/7/2024	1,046.52	USD	CALDWELL STONE CO INC	Contractor Services	22BERA-INS PIPELINE IN LINCOLN CO
2024	5303890	Miscellaneous Outside Services		20240509	5/10/2024	1,530.00	USD	COLUMBIA GULF TRANSMISSIO	CPG OPCO LP DBA	
2024	5303890	Miscellaneous Outside Services		20240509	5/10/2024	3,592.50	USD	KENTUCKY811	KENTUCKY UNDERGROUND PROT	
2024	5303890	Miscellaneous Outside Services		20240509	5/10/2024	1,190.28	USD	IRON MOUNTAIN INC		
2024	5303220	Legal Services	HomeServ PSC		5/10/2024	1,825.65	USD	STOLL KEENON & OGDEN PLL		
2024	5303220	Legal Services	General		5/10/2024	2,316.80	USD	STOLL KEENON & OGDEN PLL		
2024	5303220	Legal Services	KY2023 PSC Tax App		5/10/2024	1,240.65	USD	STOLL KEENON & OGDEN PLL		
2024	5303220	Legal Services	McGuire v Delta		5/10/2024	8,459.55	USD	STOLL KEENON & OGDEN PLL		
2024	5303220	Legal Services	Meter Declaratory		5/10/2024	5,415.75	USD	STOLL KEENON & OGDEN PLL		
2024	5303320	Training Services		55000633	5/9/2024	200.00	USD		*Trip from 04/01/24 To 04/30/24 to BEREA	
2024	5303320	Training Services		55000633	5/9/2024	20.00	USD		*Trip from 04/01/24 To 04/30/24 to BEREA	
2024	5303320	Training Services		55000633	5/9/2024	400.00	USD		*Trip from 04/01/24 To 04/30/24 to BEREA	
2024	5303030	Contractor Services		20240509	5/9/2024	1,510.50	USD	RED RIVER ENTERPRISE LLC	DBA JASON STANFIELD	Contractor Services
2024	5303030	Contractor Services		20240509	5/9/2024	1,280.00	USD	BOB MORGAN LUMBER & CONCR		Contractor Services 22-nich-replacement of aldyl a in NV-3
2024	5303030	Contractor Services		20240510	5/10/2024	3,475.90	USD	BLUEGRASS INTEGRATED COMM	BLUEGRASS BUSINESS SERVIC	Contractor Services
2024	5303030	Contractor Services		20240510	5/10/2024	535.50	USD	MARTIN CONTRACTING INC		Contractor Services 24 BERA SVC 1734 B BIGHILL RD TRAILER
2024	5303030	Contractor Services		20240510	5/10/2024	1,428.00	USD	MARTIN CONTRACTING INC		Contractor Services 24CORB-REP-2"ALDYLALAURELCOUNTY
2024	5303030	Contractor Services		20240510	5/10/2024	357.00	USD	MARTIN CONTRACTING INC		Contractor Services 24CORB-RETSVC-1423OAKRIDGERDPR#61332918
2024	5303030	Contractor Services		20240510	5/10/2024	535.50	USD	MARTIN CONTRACTING INC		Contractor Services REP PRP ALDYL-A NORTH CORBIN
2024	5303030	Contractor Services		20240510	5/10/2024	535.50	USD	MARTIN CONTRACTING INC		Contractor Services 24CORB-RET-2"MAINONLILYRD
2024	5303030	Contractor Services		20240510	5/10/2024	1,428.00	USD	MARTIN CONTRACTING INC		Contractor Services 24MIDD-SVC-SHOFFNER MANAGEMENT 1913 C.A
2024	5303030	Contractor Services		20240510	5/10/2024	2,320.50	USD	MARTIN CONTRACTING INC		Contractor Services
2024	5303030	Contractor Services		20240510	5/10/2024	535.50	USD	MARTIN CONTRACTING INC		Contractor Services
2024	5303030	Contractor Services		20240510	5/10/2024	8,256.00	USD	MARTIN CONTRACTING INC		Contractor Services 22-nich-replacement of aldyl a in NV-3
2024	5303030	Contractor Services		20240510	5/10/2024	1,008.00	USD	MARTIN CONTRACTING INC		Contractor Services 24-nich-sl-rep-503 n main st
2024	5303030	Contractor Services		20240510	5/10/2024	1,344.00	USD	MARTIN CONTRACTING INC		Contractor Services 24-nich-sl-rep-415 n main st
2024	5303030	Contractor Services		20240510	5/10/2024	1,344.00	USD	MARTIN CONTRACTING INC		Contractor Services 24-nich-sl-rep-501 n main st
2024	5303030	Contractor Services		20240510	5/10/2024	13,698.00	USD	MARTIN CONTRACTING INC		Contractor Services REP PRP ALDYL-A NORTH CORBIN
2024	5303030	Contractor Services		20240510	5/10/2024	12,096.00	USD	MARTIN CONTRACTING INC		Contractor Services 22-nich-replacement of aldyl a in NV-3
2024	5303030	Contractor Services		20240510	5/10/2024	8,013.00	USD	MARTIN CONTRACTING INC		Contractor Services REP PRP ALDYL-A NORTH CORBIN
2024	5303030	Contractor Services		20240510	5/10/2024	6,720.00	USD	MARTIN CONTRACTING INC		Contractor Services 22-nich-replacement of aldyl a in NV-3
2024	5303030	Contractor Services		20240510	5/10/2024	6,720.00	USD	MARTIN CONTRACTING INC		Contractor Services 22-nich-replacement of aldyl a in NV-3
2024	5303030	Contractor Services		20240510	5/10/2024	8,706.00	USD	MARTIN CONTRACTING INC		Contractor Services 24LOND-REP-6"STEELHALROGERPKW
2024	5303030	Contractor Services		20240510	5/10/2024	110,368.08	USD	MARTIN CONTRACTING INC		Contractor Services 22BERA-INS PIPELINE IN LINCOLN CO
2024	5303030	Contractor Services		20240510	5/10/2024	1,428.00	USD	MARTIN CONTRACTING INC		Contractor Services 24 BERA SVC 324 SHORT LINE PIKE
2024	5303030	Contractor Services		20240510	5/10/2024	1,428.00	USD	MARTIN CONTRACTING INC		Contractor Services 24 BERA SVC 121 RAVEN DR
2024	5303030	Contractor Services		20240510	5/10/2024	1,428.00	USD	MARTIN CONTRACTING INC		Contractor Services 24 BERTA SVC 137 RAVEN DR
2024	5303030	Contractor Services		20240510	5/10/2024	315.28	USD	CENTERS REFRIGERATION INC		Contractor Services
2024	5303220	Legal Services		20240511	5/11/2024	654.30	USD	STOLL KEENON & OGDEN PLL		Lora Hale Motor Vehicle
2024	5303030	Contractor Services		20240513	5/13/2024	140.00	USD	BKR SERVICE COMPANY INC		Contractor Services 23WILL-RET. STA. 317 GRIFFITH PLUGGING
2024	5303030	Contractor Services		20240513	5/13/2024	1,040.00	USD	BKR SERVICE COMPANY INC		Contractor Services 23WILL-RET. STA. 317 GRIFFITH PLUGGING
2024	5303030	Contractor Services		20240513	5/13/2024	200.00	USD	BKR SERVICE COMPANY INC		Contractor Services 23WILL-RET. STA. 317 GRIFFITH PLUGGING
2024	5303030	Contractor Services		20240513	5/13/2024	125.00	USD	BKR SERVICE COMPANY INC		Contractor Services 23WILL-RET. STA. 317 GRIFFITH PLUGGING
2024	5303030	Contractor Services		20240513	5/13/2024	350.00	USD	BKR SERVICE COMPANY INC		Contractor Services 23WILL-RET. STA. 317 GRIFFITH PLUGGING
2024	5303030	Contractor Services		20240513	5/13/2024	1,520.00	USD	BKR SERVICE COMPANY INC		Contractor Services 23WILL-RET. STA. 317 GRIFFITH PLUGGING
2024	5303030	Contractor Services		20240513	5/13/2024	640.00	USD	BKR SERVICE COMPANY INC		Contractor Services 23WILL-RET. STA. 317 GRIFFITH PLUGGING
2024	5303030	Contractor Services		20240513	5/13/2024	640.00	USD	BKR SERVICE COMPANY INC		Contractor Services 23WILL-RET. STA. 317 GRIFFITH PLUGGING
2024	5303030	Contractor Services		20240513	5/13/2024	200.00	USD	BKR SERVICE COMPANY INC		Contractor Services 23WILL-RET. STA. 317 GRIFFITH PLUGGING
2024	5303030	Contractor Services		20240513	5/13/2024	69.60	USD	BKR SERVICE COMPANY INC		Contractor Services 23WILL-RET. STA. 317 GRIFFITH PLUGGING
2024	5303030	Contractor Services		20240513	5/13/2024	1,200.00	USD	BC ENTERPRISE NUMBER 1 LL		Contractor Services
2024	5303220	Legal Services		20240514	5/15/2024	1,795.00	USD	DARRELL L SAUNDERS	DARRELL L. SAUNDERS, PSC	23 BERA TRACK EASEMENT COST ROCKCASTLE
2024	5303220	Legal Services		20240514	5/15/2024	2,300.00	USD	DARRELL L SAUNDERS	DARRELL L. SAUNDERS, PSC	23CORB-INS-4" STEEL TO LAUREL RIDGE
2024	5303220	Legal Services		20240514	5/15/2024	850.00	USD	DARRELL L SAUNDERS	DARRELL L. SAUNDERS, PSC	23-nich- easement acuisition jessamine
2024	5303220	Legal Services		20240514	5/15/2024	1,590.00	USD	DARRELL L SAUNDERS	DARRELL L. SAUNDERS, PSC	23-nich- easement acuisition jessamine
2024	5303220	Legal Services		20240514	5/15/2024	100.00	USD	DARRELL L SAUNDERS	DARRELL L. SAUNDERS, PSC	23CORB-INS-4" STEEL TO LAUREL RIDGE
2024	5303220	Legal Services		20240514	5/21/2024	100.00	USD	DARRELL L SAUNDERS	DARRELL L. SAUNDERS, PSC	23 BERA TRACK EASEMENT COST LINCOLN CO.
2024	5303030	Contractor Services		20240514	5/14/2024	493.14	USD	CALDWELL STONE CO INC		Contractor Services 22BERA-INS PIPELINE IN LINCOLN CO
2024	5303030	Contractor Services		20240514	5/14/2024	522.92	USD	CALDWELL STONE CO INC		Contractor Services 22BERA-INS PIPELINE IN LINCOLN CO
2024	5303030	Contractor Services		20240514	5/14/2024	475.28	USD	CALDWELL STONE CO INC		Contractor Services 22BERA-INS PIPELINE IN LINCOLN CO
2024	5303030	Contractor Services		20240514	5/14/2024	127.20	USD	ROARK MOWING LLC		Contractor Services
2024	5303030	Contractor Services		20240515	5/15/2024	889.68	USD	PERFECTION GROUP INC		Contractor Services
2024	5303030	Contractor Services		20240515	5/15/2024	13,440.00	USD	MARTIN CONTRACTING INC		Contractor Services 22-nich-replacement of aldyl a in NV-3
2024	5303030	Contractor Services		20240515	5/15/2024	9,072.00	USD	MARTIN CONTRACTING INC		Contractor Services REP PRP ALDYL-A NORTH CORBIN
2024	5303030	Contractor Services		20240515	5/15/2024	9,240.00	USD	MARTIN CONTRACTING INC		Contractor Services REP PRP ALDYL-A NORTH CORBIN
2024	5303030	Contractor Services		20240515	5/15/2024	13,422.00	USD	MARTIN CONTRACTING INC		Contractor Services 22-nich-replacement of aldyl a in NV-3
2024	5303030	Contractor Services		20240515	5/15/2024	13,440.00	USD	MARTIN CONTRACTING INC		Contractor Services 22-nich-replacement of aldyl a in NV-3
2024	5303030	Contractor Services		20240515	5/15/2024	13,324.00	USD	MARTIN CONTRACTING INC		Contractor Services 22-nich-replacement of aldyl a in NV-3
2024	5303030	Contractor Services		20240515	5/15/2024	35,793.59	USD	MARTIN CONTRACTING INC		Contractor Services 22BERA-INS PIPELINE IN LINCOLN CO
2024	5303030	Contractor Services		20240515	5/15/2024	1,428.00	USD	MARTIN CONTRACTING INC		Contractor Services 24 BERA SVC 1734 B BIGHILL RD TRAILER
2024	5303030	Contractor Services		20240515	5/15/2024	535.50	USD	MARTIN CONTRACTING INC		Contractor Services 24 BERA SVC 418 WYLDWOOD WAY # 7

2024	5303030	Contractor Services		20240515	5/15/2024	535.50	USD	MARTIN CONTRACTING INC		Contractor Services	24 BERA SVC 396 WYLDWOOD WAY # 1
2024	5303030	Contractor Services		20240515	5/15/2024	357.00	USD	MARTIN CONTRACTING INC		Contractor Services	24 BERA SVC 398 WYLDWOOD WAY # 2
2024	5303030	Contractor Services		20240515	5/15/2024	357.00	USD	MARTIN CONTRACTING INC		Contractor Services	
2024	5303030	Contractor Services		20240515	5/15/2024	357.00	USD	MARTIN CONTRACTING INC		Contractor Services	24 BARB-RET-PE MAIN@PAWNEE DRIVE
2024	5303030	Contractor Services		20240515	5/15/2024	2,142.00	USD	MARTIN CONTRACTING INC		Contractor Services	24BARB-REP-511 PITZER ST-JILL WILBURN
2024	5303030	Contractor Services		20240515	5/15/2024	267.75	USD	MARTIN CONTRACTING INC		Contractor Services	24MIDD-RET-120 NORTH SIDE DRIVE- HWY 66
2024	5303030	Contractor Services		20240515	5/15/2024	267.75	USD	MARTIN CONTRACTING INC		Contractor Services	24MIDD-RET-126 NORTH SIDE DRIVE- HWY 66
2024	5303030	Contractor Services		20240515	5/15/2024	267.75	USD	MARTIN CONTRACTING INC		Contractor Services	24MIDD-RET-119 NORTH SIDE DRIVE- HWY 66
2024	5303030	Contractor Services		20240515	5/15/2024	267.75	USD	MARTIN CONTRACTING INC		Contractor Services	24MIDD-RET-109 NORTH SIDE DRIVE- HWY 66
2024	5303030	Contractor Services		20240515	5/15/2024	178.50	USD	MARTIN CONTRACTING INC		Contractor Services	24MIDD-RET-110 NORTH SIDE DRIVE HWY 66
2024	5303030	Contractor Services		20240515	5/15/2024	178.50	USD	MARTIN CONTRACTING INC		Contractor Services	24MIDD-RET-117 NORTH SIDE DRIVE HWY 66
2024	5303320	Training Services		55000660	5/16/2024	175.00	USD			*Trip from 04/01/24 To 04/30/24 to WINCHESTER S	
2024	5303320	Training Services		55000631	5/16/2024	450.00	USD			*Trip from 04/01/24 To 04/30/24 to WINCHESTER	
2024	5303030	Contractor Services	PNC PMT 05/16/2024		6/5/2024	-189,924.34	USD			CREDIT FOR TAP FEES FROM TC ENERGY	21BEREA-INS-M&R STATION LINCOLN COUNTY
2024	5303030	Contractor Services		20240516	5/16/2024	14,610.00	USD	SGM MURPHY'S EXCAVATING		Contractor Services	22-nich-replacement of aldyl a in NV-3
2024	5303030	Contractor Services		20240517	5/17/2024	3,519.73	USD	BLUEGRASS INTEGRATED COMM	BLUEGRASS BUSINESS SERVIC	Contractor Services	
2024	5303030	Contractor Services		20240521	5/21/2024	60,463.30	USD	MARTIN CONTRACTING INC		Contractor Services	22BERA-INS PIPELINE IN LINCOLN CO
2024	5303030	Contractor Services		20240521	5/21/2024	579.29	USD	ROTO-ROOTER PLUMBING & DR	DBA PLUMB-VITAL SANITATIO	Contractor Services	22-nich-replacement of aldyl a in NV-3
2024	5303850	Testing Services		20240522	5/22/2024	300.00	USD	BAPTIST HEALTH MEDICAL GR			
2024	5303850	Testing Services		20240522	5/22/2024	100.00	USD	BAPTIST HEALTH MEDICAL GR			
2024	5303030	Contractor Services		20240523	5/23/2024	2,733.75	USD	ENSITE USA INC	DEPT 108	Contractor Services	23 TRACK EASEMENT COST ROCKASTLE MT VERN
2024	5303030	Contractor Services		20240523	5/23/2024	53,569.95	USD	ENSITE USA INC	DEPT 108	Contractor Services	21NICH-INS-TRANSMISSION LINE #2 JESS CO
2024	5303030	Contractor Services		20240523	5/23/2024	934.79	USD	ENSITE USA INC	DEPT 108	Contractor Services	23-nich- easement acuisition madison
2024	5303030	Contractor Services		20240523	5/23/2024	14,591.45	USD	ENSITE USA INC	DEPT 108	Contractor Services	23-nich- easement acuisition jessamine
2024	5303030	Contractor Services		20240523	5/23/2024	7,483.20	USD	ENSITE USA INC	DEPT 108	Contractor Services	21NICH-INS-TRANSMISSION LINE #2 JESS CO
2024	5303030	Contractor Services		20240523	5/23/2024	3,468.00	USD	ENSITE USA INC	DEPT 108	Contractor Services	23 TRACK EASEMENT COST ROCKASTLE MT VERN
2024	5303030	Contractor Services		20240523	5/23/2024	278.00	USD	ENSITE USA INC	DEPT 108	Contractor Services	23 TRACK EASEMENT COST BROADHEAD
2024	5303030	Contractor Services		20240523	5/23/2024	298.86	USD	ENSITE USA INC	DEPT 108	Contractor Services	23-nich- easement acuisition madison
2024	5303030	Contractor Services		20240523	5/23/2024	16,562.49	USD	ENSITE USA INC	DEPT 108	Contractor Services	23-nich- easement acuisition jessamine
2024	5303030	Contractor Services		20240523	5/23/2024	53,679.95	USD	ENSITE USA INC	DEPT 108	Contractor Services	21NICH-INS-TRANSMISSION LINE #2 JESS CO
2024	5303030	Contractor Services		20240523	5/23/2024	72.61	USD	BATES SECURITY, LLC		Contractor Services	
2024	5303030	Contractor Services		20240523	5/23/2024	750.00	USD	WALLACE LAWN SERVICE LLC		Contractor Services	
2024	5303030	Contractor Services		20240528	5/28/2024	1,249.50	USD	MARTIN CONTRACTING INC		Contractor Services	
2024	5303030	Contractor Services		20240528	5/28/2024	624.75	USD	MARTIN CONTRACTING INC		Contractor Services	24 BERA RET SVC 1303 SLATE LICK RD
2024	5303030	Contractor Services		20240528	5/28/2024	535.50	USD	MARTIN CONTRACTING INC		Contractor Services	24 BERA SVC 7036 ARBOR RIDGE DR # 50
2024	5303030	Contractor Services		20240528	5/28/2024	535.50	USD	MARTIN CONTRACTING INC		Contractor Services	24 BERA SVC 7040 ARBOR RIDGE DR # 49
2024	5303030	Contractor Services		20240528	5/28/2024	357.00	USD	MARTIN CONTRACTING INC		Contractor Services	24 BERA SVC 7044 ARBOR RIDGE DR # 48
2024	5303030	Contractor Services		20240528	5/28/2024	535.50	USD	MARTIN CONTRACTING INC		Contractor Services	24 BERA SVC 208 NAVAJO LOT 56
2024	5303030	Contractor Services		20240528	5/28/2024	535.50	USD	MARTIN CONTRACTING INC		Contractor Services	24 BERA SVC 523 CHICASAW DR # 83
2024	5303030	Contractor Services		20240528	5/28/2024	357.00	USD	MARTIN CONTRACTING INC		Contractor Services	BERA-SERVICE LINE NEW
2024	5303030	Contractor Services		20240528	5/28/2024	714.00	USD	MARTIN CONTRACTING INC		Contractor Services	24 BERA SVC 402 WYLDWOOD WAY # 3
2024	5303030	Contractor Services		20240528	5/28/2024	321.00	USD	MARTIN CONTRACTING INC		Contractor Services	
2024	5303030	Contractor Services		20240528	5/28/2024	714.00	USD	MARTIN CONTRACTING INC		Contractor Services	
2024	5303030	Contractor Services		20240528	5/28/2024	714.00	USD	MARTIN CONTRACTING INC		Contractor Services	24WILL-REPSVC-830CUMBAVEPR#61322113
2024	5303030	Contractor Services		20240528	5/28/2024	330.00	USD	MARTIN CONTRACTING INC		Contractor Services	24WILL-RET-2"PEONCUMBAVE
2024	5303030	Contractor Services		20240528	5/28/2024	1,428.00	USD	MARTIN CONTRACTING INC		Contractor Services	24BARB-REP-511 PITZER ST-JILL WILBURN
2024	5303030	Contractor Services		20240528	5/28/2024	1,284.00	USD	MARTIN CONTRACTING INC		Contractor Services	24BARB-513 PITZER STREET- PRIDEMORE
2024	5303030	Contractor Services		20240528	5/28/2024	714.00	USD	MARTIN CONTRACTING INC		Contractor Services	24BARB-RET-PTIZER ST 3/4"MAIN RETIREMENT
2024	5303030	Contractor Services		20240528	5/28/2024	714.00	USD	MARTIN CONTRACTING INC		Contractor Services	24BARB-SVC-117 KICKAPOO TRAIL- JOHNSON
2024	5303030	Contractor Services		20240528	5/28/2024	10,451.00	USD	MARTIN CONTRACTING INC		Contractor Services	22-nich-replacement of aldyl a in NV-3
2024	5303030	Contractor Services		20240528	5/28/2024	1,160.00	USD	MARTIN CONTRACTING INC		Contractor Services	24-nich-sl-rep-218 n main
2024	5303030	Contractor Services		20240528	5/28/2024	879.00	USD	MARTIN CONTRACTING INC		Contractor Services	24-nich-sl-rep-200 n main st
2024	5303030	Contractor Services		20240528	5/28/2024	12,792.00	USD	MARTIN CONTRACTING INC		Contractor Services	REP PRP ALDYL-A NORTH CORBIN
2024	5303030	Contractor Services		20240528	5/28/2024	13,375.00	USD	MARTIN CONTRACTING INC		Contractor Services	22-nich-replacement of aldyl a in NV-3
2024	5303030	Contractor Services		20240528	5/28/2024	11,642.00	USD	MARTIN CONTRACTING INC		Contractor Services	REP PRP ALDYL-A NORTH CORBIN
2024	5303030	Contractor Services		20240528	5/28/2024	14,568.00	USD	MARTIN CONTRACTING INC		Contractor Services	22-nich-replacement of aldyl a in NV-3
2024	5303030	Contractor Services		20240528	5/28/2024	13,413.00	USD	MARTIN CONTRACTING INC		Contractor Services	22-nich-replacement of aldyl a in NV-3
2024	5303890	Miscellaneous Outside Services		20240530	5/30/2024	-1,530.00	USD	COLUMBIA GULF TRANSMISSIO	CPG OPCO LP DBA		
2024	5303210	Accounting/Auditing Services	PWC 2023 Audit		5/23/2024	551.60	USD			PWC May 2024 Audit Accrual	
2024	5303210	Accounting/Auditing Services	PWC 2024 Audit		5/23/2024	5,582.70	USD			PWC May 2024 Audit Accrual	
2024	5303315	IT/Telecom Contractor Services			6/3/2024	-217.44	USD			CTR SR01/135103	
2024	5303315	IT/Telecom Contractor Services			6/3/2024	-1,392.25	USD			CTR SR01/135104	
2024	5303315	IT/Telecom Contractor Services			6/3/2024	-943.15	USD			CTR SR01/165104	
2024	5303890	Miscellaneous Outside Services	ACT		6/3/2024	828.18	USD			Amortize Platts 2023-2024 May 2024	
2024	5303890	Miscellaneous Outside Services	ACT		6/3/2024	21.37	USD			Amortize Platts 2023-2024 May 2024	
2024	5303210	Accounting/Auditing Services	F37		6/3/2024	500.40	USD			ADP Fees	
2024	5303210	Accounting/Auditing Services	XWK		6/3/2024	309.60	USD			ADP Fees	
2024	5303890	Miscellaneous Outside Services	PNC Bank Fees		6/3/2024	7,769.47	USD			5/31/24 PNC Bank Fees-Lockbox	
2024	5303890	Miscellaneous Outside Services	PNC Bank Fees		6/3/2024	228.30	USD			5/31/24 PNC Bank Fees	
2024	5303890	Miscellaneous Outside Services	PNC Bank Fees		6/3/2024	3,655.95	USD			5/31/24 PNC Bank Fees-Lockbox	
2024	5303890	Miscellaneous Outside Services	PNC Bank Fees		6/3/2024	54.36	USD			5/31/24 PNC Bank Fees	
2024	5303315	IT/Telecom Contractor Services			6/4/2024	-2,651.25	USD			ORD 201600102	SAP Treasury Module - PNG
2024	5303315	IT/Telecom Contractor Services			6/4/2024	2,024.95	USD	PNG COMPANIES LLC		ORD 201600115	AP Automation
2024	5303315	IT/Telecom Contractor Services			6/4/2024	8,245.11	USD	PNG COMPANIES LLC		ORD 201600123	Finance Enhancements (PNG) - 2024
2024	5303315	IT/Telecom Contractor Services			6/4/2024	6,197.38	USD	PNG COMPANIES LLC		ORD 201600126	BW/BI Reporting Enhancements(PNG) - 2024
2024	5303315	IT/Telecom Contractor Services			6/4/2024	-111.50	USD			ORD 201600130	Operations Enhancements 2024 (PNG)
2024	5303315	IT/Telecom Contractor Services			6/4/2024	2,023.92	USD	PNG COMPANIES LLC		ORD 201600131	Construction Enhancements 2024 (PNG)
2024	5303315	IT/Telecom Contractor Services			6/4/2024	6,062.97	USD	PNG COMPANIES LLC		ORD 201600132	Customer Srvc Improvements 2024 (PNG)
2024	5303315	IT/Telecom Contractor Services			6/4/2024	2,384.61	USD	PNG COMPANIES LLC		ORD 201600135	SAP Analytics Cloud (PNG)
2024	5303315	IT/Telecom Contractor Services			6/4/2024	-7,575.00	USD			ORD 201600147	Grp Reporting & BPC Enhancements (PNG)
2024	5303315	IT/Telecom Contractor Services			6/4/2024	66.96	USD	PEOPLES NATURAL GAS COMPA		CTR SR01/135106	
2024	5303320	Training Services			6/4/2024	0.19	USD	PEOPLES NATURAL GAS COMPA		CTR SR01/130002L	
2024	5303315	IT/Telecom Contractor Services			6/4/2024	232.50	USD	PEOPLES NATURAL GAS COMPA		CTR SR01/135103	
2024	5303315	IT/Telecom Contractor Services			6/4/2024	2,725.35	USD	PEOPLES NATURAL GAS COMPA		CTR SR01/135104	
2024	5303315	IT/Telecom Contractor Services			6/4/2024	1,846.21	USD	PEOPLES NATURAL GAS COMPA		CTR SR01/165104	

2024	5303210	Accounting/Auditing Services	convenience pmt/re	6/4/2024	7.15	USD		Schneider Downs (401k audit, excess of accrued lia	
2024	5303210	Accounting/Auditing Services	convenience pmt/re	6/4/2024	72.38	USD		Schneider Downs (401k audit, excess of accrued lia	
2024	5303991	Miscellaneous Outside Services - 2200	ACCTGSVC.ALLOC1	6/5/2024	57.96	USD		Miscellaneous Outside Services-2200	
2024	5303991	Miscellaneous Outside Services - 2200	FIXASSETS.ALLOC2	6/5/2024	5.76	USD		Miscellaneous Outside Services-2200	
2024	5303991	Miscellaneous Outside Services - 2200	ACCTSPAY.ALLOC1	6/5/2024	28.95	USD		Miscellaneous Outside Services-2200	
2024	5303991	Miscellaneous Outside Services - 2200	CASHMGT.ALLOC1	6/5/2024	3.24	USD		Miscellaneous Outside Services-2200	
2024	5303991	Miscellaneous Outside Services - 2200	HUMANRSRCS.ALLOC2	6/5/2024	99.98	USD		Miscellaneous Outside Services-2200	
2024	5303991	Miscellaneous Outside Services - 2200	LAND.ALLOC2	6/5/2024	0.68	USD		Miscellaneous Outside Services-2200	
2024	5303991	Miscellaneous Outside Services - 2200	SUPCHAIN.ALLOC2	6/5/2024	0.38	USD		Miscellaneous Outside Services-2200	
2024	5303991	Miscellaneous Outside Services - 2200	EXECUTIVE.ALLOC1	6/5/2024	0.12	USD		Miscellaneous Outside Services-2200	
2024	5303991	Miscellaneous Outside Services - 2200	ACCTGSVC.ALLOC1	6/5/2024	548.32	USD		Miscellaneous Outside Services-2200	
2024	5303991	Miscellaneous Outside Services - 2200	FIXASSETS.ALLOC2	6/5/2024	351.85	USD		Miscellaneous Outside Services-2200	
2024	5303991	Miscellaneous Outside Services - 2200	ACCTSPAY.ALLOC1	6/5/2024	464.43	USD		Miscellaneous Outside Services-2200	
2024	5303991	Miscellaneous Outside Services - 2200	CASHMGT.ALLOC1	6/5/2024	53.09	USD		Miscellaneous Outside Services-2200	
2024	5303991	Miscellaneous Outside Services - 2200	HUMANRSRCS.ALLOC2	6/5/2024	1,376.62	USD		Miscellaneous Outside Services-2200	
2024	5303991	Miscellaneous Outside Services - 2200	EXECUTIVE.ALLOC1	6/5/2024	2.05	USD		Miscellaneous Outside Services-2200	
2024	5303210	Accounting/Auditing Services	XWK	6/5/2024	1,721.95	USD		ADP Fees	
2024	5303315	IT/Telecom Contractor Services		6/6/2024	930.82	USD	PNG COMPANIES LLC	ORD 201600132	Customer Srvc Improvements 2024 (PNG)
2024	5303310	Consultant Services		6/6/2024	436.05	USD	PNG COMPANIES LLC	ORD 201600138	Powerplan Enhance (PNG)
2024	5303315	IT/Telecom Contractor Services		6/6/2024	-8,501.14	USD		ORD 201600040	Security Risk Projects-DELTA
2024	5999058	Inter-Company Operating Expenses-1800-Delgasco	CM Allocation - 04	6/6/2024	-11,667.19	USD		Allocation of Variable Costs of CM to Subs - Apr 2	
2024	5999059	Inter-Company Operating Expenses-1900-ENPRO	CM Allocation - 04	6/6/2024	-4,699.29	USD		Allocation of Variable Costs of CM to Subs - Apr 2	
2024	5303315	IT/Telecom Contractor Services		6/6/2024	148.20	USD	PEOPLES NATURAL GAS COMPA	CTR SR01/135104	
2024	5303315	IT/Telecom Contractor Services		6/6/2024	100.40	USD	PEOPLES NATURAL GAS COMPA	CTR SR01/165104	
2024	5998501	SVC Only-Essential Services - 2200	ACCTGSVC.ALLOC1.E	6/7/2024	719.69	USD		PNG Services - ESSN Services	
2024	5998511	SVC Only-Essential Sundry - 2200	ACCTGSVC.ALLOC1.E	6/7/2024	428.92	USD		PNG Services - ESSN Sundry	
2024	5998501	SVC Only-Essential Services - 2200	INTAUDIT.ALLOC1.E	6/7/2024	80.89	USD		PNG Services - ESSN Services	
2024	5998511	SVC Only-Essential Sundry - 2200	INTAUDIT.ALLOC1.E	6/7/2024	37.59	USD		PNG Services - ESSN Sundry	
2024	5998501	SVC Only-Essential Services - 2200	TAXSVC.ALLOC1.E	6/7/2024	92.55	USD		PNG Services - ESSN Services	
2024	5998511	SVC Only-Essential Sundry - 2200	TAXSVC.ALLOC1.E	6/7/2024	105.18	USD		PNG Services - ESSN Sundry	
2024	5998501	SVC Only-Essential Services - 2200	TREASURY.ALLOC1.E	6/7/2024	47.19	USD		PNG Services - ESSN Services	
2024	5998511	SVC Only-Essential Sundry - 2200	TREASURY.ALLOC1.E	6/7/2024	35.42	USD		PNG Services - ESSN Sundry	
2024	5998501	SVC Only-Essential Services - 2200	PLANBUDG.ALLOC1.E	6/7/2024	495.91	USD		PNG Services - ESSN Services	
2024	5998511	SVC Only-Essential Sundry - 2200	PLANBUDG.ALLOC1.E	6/7/2024	171.70	USD		PNG Services - ESSN Sundry	
2024	5998501	SVC Only-Essential Services - 2200	REGLEGAL.ALLOC2.E	6/7/2024	53.27	USD		PNG Services - ESSN Services	
2024	5998511	SVC Only-Essential Sundry - 2200	REGLEGAL.ALLOC2.E	6/7/2024	0.89	USD		PNG Services - ESSN Sundry	
2024	5998501	SVC Only-Essential Services - 2200	CUSTRELAT.ALLOC2.E	6/7/2024	84.25	USD		PNG Services - ESSN Services	
2024	5998511	SVC Only-Essential Sundry - 2200	CUSTRELAT.ALLOC2.E	6/7/2024	3.66	USD		PNG Services - ESSN Sundry	
2024	5998501	SVC Only-Essential Services - 2200	HUMANRSRCS.ALLOC2.	6/7/2024	1,551.14	USD		PNG Services - ESSN Services	
2024	5998511	SVC Only-Essential Sundry - 2200	HUMANRSRCS.ALLOC2.	6/7/2024	-92.47	USD		PNG Services - ESSN Sundry	
2024	5998501	SVC Only-Essential Services - 2200	LEGALSVC.ALLOC1.E	6/7/2024	298.91	USD		PNG Services - ESSN Services	
2024	5998511	SVC Only-Essential Sundry - 2200	LEGALSVC.ALLOC1.E	6/7/2024	79.10	USD		PNG Services - ESSN Sundry	
2024	5998501	SVC Only-Essential Services - 2200	COMREL.ALLOC2.E	6/7/2024	136.93	USD		PNG Services - ESSN Services	
2024	5998511	SVC Only-Essential Sundry - 2200	COMREL.ALLOC2.E	6/7/2024	83.75	USD		PNG Services - ESSN Sundry	
2024	5998501	SVC Only-Essential Services - 2200	TELECOMM.ALLOC2.E	6/7/2024	475.31	USD		PNG Services - ESSN Services	
2024	5998511	SVC Only-Essential Sundry - 2200	TELECOMM.ALLOC2.E	6/7/2024	1.27	USD		PNG Services - ESSN Sundry	
2024	5998501	SVC Only-Essential Services - 2200	CYBERSEC.ALLOC2.E	6/7/2024	234.57	USD		PNG Services - ESSN Services	
2024	5998511	SVC Only-Essential Sundry - 2200	CYBERSEC.ALLOC2.E	6/7/2024	32.55	USD		PNG Services - ESSN Sundry	
2024	5998501	SVC Only-Essential Services - 2200	APPLIC.ALLOC2.E	6/7/2024	679.11	USD		PNG Services - ESSN Services	
2024	5998511	SVC Only-Essential Sundry - 2200	APPLIC.ALLOC2.E	6/7/2024	10.62	USD		PNG Services - ESSN Sundry	
2024	5998501	SVC Only-Essential Services - 2200	SUPCHAIN.ALLOC2.E	6/7/2024	11.01	USD		PNG Services - ESSN Services	
2024	5998511	SVC Only-Essential Sundry - 2200	SUPCHAIN.ALLOC2.E	6/7/2024	1.29	USD		PNG Services - ESSN Sundry	
2024	5998501	SVC Only-Essential Services - 2200	SAFETY.ALLOC2.E	6/7/2024	260.68	USD		PNG Services - ESSN Services	
2024	5998511	SVC Only-Essential Sundry - 2200	SAFETY.ALLOC2.E	6/7/2024	6.26	USD		PNG Services - ESSN Sundry	
2024	5998501	SVC Only-Essential Services - 2200	CALL.ALLOC2.E	6/7/2024	270.68	USD		PNG Services - ESSN Services	
2024	5998511	SVC Only-Essential Sundry - 2200	CALL.ALLOC2.E	6/7/2024	15.68	USD		PNG Services - ESSN Sundry	
2024	5998511	SVC Only-Essential Sundry - 2200	PIPEREPL.ALLOC2.E	6/7/2024	0.01	USD		PNG Services - ESSN Sundry	
2024	5998501	SVC Only-Essential Services - 2200	FLEET.ALLOC2.E	6/7/2024	179.14	USD		PNG Services - ESSN Services	
2024	5998511	SVC Only-Essential Sundry - 2200	FLEET.ALLOC2.E	6/7/2024	0.60	USD		PNG Services - ESSN Sundry	
2024	5998501	SVC Only-Essential Services - 2200	EXECUTIVE.ALLOC1.E	6/7/2024	744.16	USD		PNG Services - ESSN Services	
2024	5998511	SVC Only-Essential Sundry - 2200	EXECUTIVE.ALLOC1.E	6/7/2024	39.09	USD		PNG Services - ESSN Sundry	
2024	5998501	SVC Only-Essential Services - 2200	HELPDESK.ALLOC1.E	6/7/2024	640.33	USD		PNG Services - ESSN Services	
2024	5998511	SVC Only-Essential Sundry - 2200	HELPDESK.ALLOC1.E	6/7/2024	9.94	USD		PNG Services - ESSN Sundry	
2024	5998501	SVC Only-Essential Services - 2200	CYBERSEC2.ALLOC2.E	6/7/2024	294.33	USD		PNG Services - ESSN Services	
2024	5998511	SVC Only-Essential Sundry - 2200	CYBERSEC2.ALLOC2.E	6/7/2024	211.64	USD		PNG Services - ESSN Sundry	
2024	5998501	SVC Only-Essential Services - 2200	ACCTGSVC.ALLOC1.E	6/7/2024	6,808.46	USD		PNG Services - ESSN Services	
2024	5998511	SVC Only-Essential Sundry - 2200	ACCTGSVC.ALLOC1.E	6/7/2024	4,057.74	USD		PNG Services - ESSN Sundry	
2024	5998501	SVC Only-Essential Services - 2200	INTAUDIT.ALLOC1.E	6/7/2024	1,324.84	USD		PNG Services - ESSN Services	
2024	5998511	SVC Only-Essential Sundry - 2200	INTAUDIT.ALLOC1.E	6/7/2024	615.71	USD		PNG Services - ESSN Sundry	
2024	5998501	SVC Only-Essential Services - 2200	TAXSVC.ALLOC1.E	6/7/2024	1,897.27	USD		PNG Services - ESSN Services	
2024	5998511	SVC Only-Essential Sundry - 2200	TAXSVC.ALLOC1.E	6/7/2024	2,156.23	USD		PNG Services - ESSN Sundry	
2024	5998501	SVC Only-Essential Services - 2200	TREASURY.ALLOC1.E	6/7/2024	772.91	USD		PNG Services - ESSN Services	
2024	5998511	SVC Only-Essential Sundry - 2200	TREASURY.ALLOC1.E	6/7/2024	580.12	USD		PNG Services - ESSN Sundry	
2024	5998501	SVC Only-Essential Services - 2200	PLANBUDG.ALLOC1.E	6/7/2024	8,122.60	USD		PNG Services - ESSN Services	
2024	5998511	SVC Only-Essential Sundry - 2200	PLANBUDG.ALLOC1.E	6/7/2024	2,812.35	USD		PNG Services - ESSN Sundry	
2024	5998501	SVC Only-Essential Services - 2200	REGLEGAL.ALLOC2.E	6/7/2024	1,057.84	USD		PNG Services - ESSN Services	
2024	5998511	SVC Only-Essential Sundry - 2200	REGLEGAL.ALLOC2.E	6/7/2024	17.66	USD		PNG Services - ESSN Sundry	
2024	5998501	SVC Only-Essential Services - 2200	CUSTRELAT.ALLOC2.E	6/7/2024	918.92	USD		PNG Services - ESSN Services	
2024	5998511	SVC Only-Essential Sundry - 2200	CUSTRELAT.ALLOC2.E	6/7/2024	39.91	USD		PNG Services - ESSN Sundry	
2024	5998501	SVC Only-Essential Services - 2200	HUMANRSRCS.ALLOC2.	6/7/2024	21,356.55	USD		PNG Services - ESSN Services	
2024	5998511	SVC Only-Essential Sundry - 2200	HUMANRSRCS.ALLOC2.	6/7/2024	-1,273.19	USD		PNG Services - ESSN Sundry	
2024	5998501	SVC Only-Essential Services - 2200	LEGALSVC.ALLOC1.E	6/7/2024	4,895.94	USD		PNG Services - ESSN Services	
2024	5998511	SVC Only-Essential Sundry - 2200	LEGALSVC.ALLOC1.E	6/7/2024	1,295.56	USD		PNG Services - ESSN Sundry	
2024	5998501	SVC Only-Essential Services - 2200	COMREL.ALLOC2.E	6/7/2024	1,732.15	USD		PNG Services - ESSN Services	
2024	5998511	SVC Only-Essential Sundry - 2200	COMREL.ALLOC2.E	6/7/2024	1,059.37	USD		PNG Services - ESSN Sundry	

2024	5998501	SVC Only-Essential Services - 2200	TELECOMM.ALLOC2.E		6/7/2024	6,373.79	USD	PNG Services - ESSN Services		
2024	5998511	SVC Only-Essential Sundry - 2200	TELECOMM.ALLOC2.E		6/7/2024	17.01	USD	PNG Services - ESSN Sundry		
2024	5998501	SVC Only-Essential Services - 2200	CYBERSEC.ALLOC2.E		6/7/2024	3,145.53	USD	PNG Services - ESSN Services		
2024	5998511	SVC Only-Essential Sundry - 2200	CYBERSEC.ALLOC2.E		6/7/2024	436.43	USD	PNG Services - ESSN Sundry		
2024	5998501	SVC Only-Essential Services - 2200	APPLIC.ALLOC2.E		6/7/2024	9,106.69	USD	PNG Services - ESSN Services		
2024	5998511	SVC Only-Essential Sundry - 2200	APPLIC.ALLOC2.E		6/7/2024	142.47	USD	PNG Services - ESSN Sundry		
2024	5998501	SVC Only-Essential Services - 2200	SAFETY.ALLOC2.E		6/7/2024	4,335.69	USD	PNG Services - ESSN Services		
2024	5998511	SVC Only-Essential Sundry - 2200	SAFETY.ALLOC2.E		6/7/2024	104.17	USD	PNG Services - ESSN Sundry		
2024	5998501	SVC Only-Essential Services - 2200	CALL.ALLOC2.E		6/7/2024	3,424.08	USD	PNG Services - ESSN Services		
2024	5998511	SVC Only-Essential Sundry - 2200	CALL.ALLOC2.E		6/7/2024	198.33	USD	PNG Services - ESSN Sundry		
2024	5998501	SVC Only-Essential Services - 2200	FLEET.ALLOC2.E		6/7/2024	3,418.80	USD	PNG Services - ESSN Services		
2024	5998511	SVC Only-Essential Sundry - 2200	FLEET.ALLOC2.E		6/7/2024	11.47	USD	PNG Services - ESSN Sundry		
2024	5998501	SVC Only-Essential Services - 2200	EXECUTIVE.ALLOC1.E		6/7/2024	12,188.91	USD	PNG Services - ESSN Services		
2024	5998511	SVC Only-Essential Sundry - 2200	EXECUTIVE.ALLOC1.E		6/7/2024	640.36	USD	PNG Services - ESSN Sundry		
2024	5998501	SVC Only-Essential Services - 2200	HELPDESK.ALLOC1.E		6/7/2024	8,816.25	USD	PNG Services - ESSN Services		
2024	5998511	SVC Only-Essential Sundry - 2200	HELPDESK.ALLOC1.E		6/7/2024	136.84	USD	PNG Services - ESSN Sundry		
2024	5998501	SVC Only-Essential Services - 2200	CYBERSEC2.ALLOC2.E		6/7/2024	3,946.93	USD	PNG Services - ESSN Services		
2024	5998511	SVC Only-Essential Sundry - 2200	CYBERSEC2.ALLOC2.E		6/7/2024	2,838.03	USD	PNG Services - ESSN Sundry		
2024	5303315	IT/Telecom Contractor Services	O&M		6/3/2024	8,000.00	USD	IDI Consulting--Delta Support		
2024	5303030	Contractor Services			6/4/2024	-9,600.00	USD			
2024	5303030	Contractor Services			6/4/2024	9,600.00	USD	CTR SR01/167702		
2024	5303890	Miscellaneous Outside Services			6/6/2024	-3,710.31	USD			
2024	5303890	Miscellaneous Outside Services			6/6/2024	3,710.31	USD	CTR SR01/131318		
2024	5303030	Contractor Services			6/6/2024	-8,447.50	USD			
2024	5303030	Contractor Services			6/6/2024	8,447.50	USD	CTR SR01/169108		
2024	5303890	Miscellaneous Outside Services			6/6/2024	-3,592.50	USD			
2024	5303890	Miscellaneous Outside Services			6/6/2024	3,592.50	USD	CTR SR01/169108		
2024	5303030	Contractor Services			6/6/2024	-4,783.50	USD			
2024	5303030	Contractor Services			6/6/2024	4,783.50	USD	CTR SR01/169108		
2024	5303030	Contractor Services		231848	6/5/2024	1,428.00	USD	Martin Contracting	24-nich-sl-new-2020 vince roadk	
2024	5303030	Contractor Services		231848	6/5/2024	714.00	USD	Martin Contracting	24-nich-sl-new-169 kinglet point	
2024	5303030	Contractor Services		231830	6/5/2024	64,954.62	USD	Martin Contracting	22BERA-INS PIPELINE IN LINCOLN CO	
2024	5303030	Contractor Services		231854	6/5/2024	10,752.00	USD	Martin Contracting	22-nich-replacement of aldyl a in NV-3	
2024	5303030	Contractor Services		231856	6/5/2024	9,616.00	USD	Martin Contracting	REP PRP ALDYL-A NORTH CORBIN	
2024	5303030	Contractor Services		231857	6/5/2024	10,752.00	USD	Martin Contracting	22-nich-replacement of aldyl a in NV-3	
2024	5303030	Contractor Services		231858	6/5/2024	52,725.59	USD	Martin Contracting	22BERA-INS PIPELINE IN LINCOLN CO	
2024	5303030	Contractor Services		231859	6/5/2024	7,008.00	USD	Martin Contracting	REP PRP ALDYL-A NORTH CORBIN	
2024	5303030	Contractor Services		231859	6/5/2024	2,920.00	USD	Martin Contracting	24LOND-REP-6"STEELHALROGERPKW	
2024	5303030	Contractor Services		231860	6/5/2024	7,792.00	USD	Martin Contracting	22-nich-replacement of aldyl a in NV-3	
2024	5303030	Contractor Services		231860	6/5/2024	1,008.00	USD	Martin Contracting	24-nich-sl-rep-202 A jaessamine ave	
2024	5303030	Contractor Services		231860	6/5/2024	1,008.00	USD	Martin Contracting	24-nich-sl-rep-202 B jessamine ave	
2024	5303030	Contractor Services		231860	6/5/2024	672.00	USD	Martin Contracting	24-nich-sl-rep-204 jessamine ave	
2024	5303030	Contractor Services		231861	6/5/2024	10,112.00	USD	Martin Contracting	22-nich-replacement of aldyl a in NV-3	
2024	5303030	Contractor Services		231862	6/5/2024	1,307.50	USD	Martin Contracting		
2024	5303030	Contractor Services		231862	6/5/2024	535.50	USD	Martin Contracting	24 BERA SVC 308 FAZIO DR #6	
2024	5303030	Contractor Services		231862	6/5/2024	357.00	USD	Martin Contracting	24OWNG-INS-SVC-4608 HWY 60	
2024	5303030	Contractor Services		231862	6/5/2024	535.50	USD	Martin Contracting	24OWNG-INS-SVC-18 GRAYSON DR	
2024	5303030	Contractor Services		231862	6/5/2024	535.50	USD	Martin Contracting	24OWNG-INS-SVC-80 LAKE SHORE DR	
2024	5303030	Contractor Services		231862	6/5/2024	535.50	USD	Martin Contracting	24OWNG-INS-SVC-1310 EAGLE DR	
2024	5303030	Contractor Services		231862	6/5/2024	535.50	USD	Martin Contracting	24OWNG-INS-SVC-5243 W HWY 60	
2024	5303030	Contractor Services		231862	6/5/2024	357.00	USD	Martin Contracting		
2024	5303030	Contractor Services		231863	6/5/2024	1,428.00	USD	Martin Contracting	24MANC-SVC-100 OAK VIEW RD	
2024	5303030	Contractor Services		231863	6/5/2024	3,213.00	USD	Martin Contracting		
2024	5303030	Contractor Services		231863	6/5/2024	714.00	USD	Martin Contracting	24LOND-SVC-530CARIBUDRPR#61592030	
2024	5303030	Contractor Services		231863	6/5/2024	357.00	USD	Martin Contracting	24WILL-REPSVC-71NEWPR#61564004	
2024	5303030	Contractor Services		231864	6/5/2024	714.00	USD	Martin Contracting	24-nich-sl-rep-301 golden burley	
2024	5303030	Contractor Services		231864	6/5/2024	714.00	USD	Martin Contracting	24-nich-sl-new-305 golden burley	
2024	5303030	Contractor Services		231864	6/5/2024	1,428.00	USD	Martin Contracting	24-nich-sl-new-121 Kemper dr	
2024	5303030	Contractor Services		231864	6/5/2024	2,504.00	USD	Martin Contracting	24 BERA CONTINUATION OF A SERVICE LINE	
2024	5303030	Contractor Services		49880	6/5/2024	2,733.75	USD	ENSITE USA	23 TRACK EASEMENT COST ROCKASTLE MT VERN	
2024	5303030	Contractor Services		49878	6/5/2024	934.79	USD	ENSITE USA	23-nich- easement acuisition madison	
2024	5303030	Contractor Services		49877	6/5/2024	14,591.45	USD	ENSITE USA	23-nich- easement acuisition jessamine	
2024	5303030	Contractor Services		49876	6/5/2024	7,483.20	USD	ENSITE USA	21NICH-INS-TRANSMISSION LINE #2 JESS CO	
2024	5303220	Legal Services	Estimate		6/5/2024	23,150.00	USD	SKO		
2024	5303030	Contractor Services	Estimate		6/5/2024	42.50	USD	ENSITE USA	21NICH-INS-TRANSMISSION LINE #2 MAD CO	
2024	5303030	Contractor Services	Estimate		6/5/2024	22,825.25	USD	ENSITE USA	21NICH-INS-TRANSMISSION LINE #2 JESS CO	
2024	5303030	Contractor Services	Estimate		6/5/2024	12,389.71	USD	ENSITE USA	23-nich- easement acuisition madison	
2024	5303030	Contractor Services	Estimate		6/5/2024	42,316.65	USD	ENSITE USA	23 BERA EXT 8" STEEL GAS ROCKCASTLE CO	
2024	5303030	Contractor Services	Estimate		6/5/2024	113.00	USD	ENSITE USA	23 BERA EXT 8" STEEL MAIN BROADHEAD CITY	
2024	5303030	Contractor Services	Estimate		6/5/2024	400.75	USD	ENSITE USA	23 BERA 8" STEEL MIAN IN MT VERNON CITY	
2024	5303030	Contractor Services	Estimate		6/5/2024	113.00	USD	ENSITE USA	24 BERA REP ALDYL-A MAIN KINGSTON AREA	
2024	5303030	Contractor Services	Estimate		6/5/2024	18,167.60	USD	ENSITE USA	24CORB-REP-2"ALDYLACORBINCITYWHITLEYCO	
2024	5303030	Contractor Services		1444	6/5/2024	44,000.00	USD	SGM EXCAVATING	22-nich-replacement of aldyl a in NV-3	
2024	5303030	Contractor Services		45315	6/5/2024	28,215.00	USD	ROE ENTERPRISES INC	23CORB-INS-4" STEEL TO LAUREL RIDGE	
2024	5303030	Contractor Services		45315	6/5/2024	38,505.50	USD	ROE ENTERPRISES INC	23CORB-INS-4" STEEL TO LAUREL RIDGE	
2024	5303030	Contractor Services		231834	6/5/2024	2,688.00	USD	Martin Contracting	24-nich-sl-rep-200 n main st	
2024	5303030	Contractor Services		231834	6/5/2024	10,752.00	USD	Martin Contracting	22-nich-replacement of aldyl a in NV-3	
2024	5303030	Contractor Services		231836	6/5/2024	12,627.00	USD	Martin Contracting	REP PRP ALDYL-A NORTH CORBIN	
2024	5303030	Contractor Services		231837	6/5/2024	13,440.00	USD	Martin Contracting	22-nich-replacement of aldyl a in NV-3	
2024	5303030	Contractor Services		231839	6/5/2024	13,120.00	USD	Martin Contracting	22-nich-replacement of aldyl a in NV-3	
2024	5303030	Contractor Services		231840	6/5/2024	13,440.00	USD	Martin Contracting	22-nich-replacement of aldyl a in NV-3	
2024	5303030	Contractor Services		231841	6/5/2024	535.50	USD	Martin Contracting	24 BERA SVC 525 CHICASAW DR # 84	
2024	5303030	Contractor Services		231841	6/5/2024	714.00	USD	Martin Contracting	24 BERA SVC 116 CHOCTAW TRL # 52	
2024	5303030	Contractor Services		231841	6/5/2024	535.50	USD	Martin Contracting	24 BERA SVC 114 CHOCTAW TRL #51	
2024	5303030	Contractor Services		231841	6/5/2024	535.50	USD	Martin Contracting	24 BERA SVC 316 RIVERS EDGE	

2024	5303030	Contractor Services		231841	6/5/2024	535.50	USD		Martin Contracting	24 BERA SVC 428 RIVERS TRACE
2024	5303030	Contractor Services		231841	6/5/2024	1,785.00	USD		Martin Contracting	24 BERA SVC 316 ESTILL ST # 2
2024	5303030	Contractor Services		231841	6/5/2024	1,428.00	USD		Martin Contracting	
2024	5303030	Contractor Services		231842	6/5/2024	1,428.00	USD		Martin Contracting	
2024	5303030	Contractor Services		231842	6/5/2024	2,142.00	USD		Martin Contracting	24MIDD-SVC-FLASH STEEL-RT15 ST:540
2024	5303030	Contractor Services		231842	6/5/2024	357.00	USD		Martin Contracting	24MIDD-SVC- 4831 W CUMB- THELMA MARSEE
2024	5303030	Contractor Services		231842	6/5/2024	714.00	USD		Martin Contracting	24MIDD-SVC-4611 CUMBERLAND AVE-DREW P
2024	5303030	Contractor Services		231842	6/5/2024	1,428.00	USD		Martin Contracting	24MANC-SVC-1130 FOX HOLLOW RD
2024	5303030	Contractor Services		231848	6/5/2024	714.00	USD		Martin Contracting	24-nich-sl-new-220 singing lark
2024	5303030	Contractor Services		231848	6/5/2024	714.00	USD		Martin Contracting	24-nich-sl-new-300 singing lark
2024	5303030	Contractor Services		231848	6/5/2024	714.00	USD		Martin Contracting	24-nich-sl-new-304 singing lark
2024	5303030	Contractor Services		231848	6/5/2024	714.00	USD		Martin Contracting	24-nich-sl-new-308 singing lark
2024	5303030	Contractor Services		231848	6/5/2024	1,428.00	USD		Martin Contracting	24-nich-sl-new-312 singing lark
2024	5303315	IT/Telecom Contractor Services	O&M		6/10/2024	-8,000.00	USD		IDI Consulting--Delta Support	
2024	5303220	Legal Services	Estimate		6/10/2024	-23,150.00	USD		SKO	
2024	5303030	Contractor Services	Estimate		6/10/2024	-42.50	USD		ENSITE USA	21NICH-INS-TRANSMISSION LINE #2 MAD CO
2024	5303030	Contractor Services	Estimate		6/10/2024	-22,825.25	USD		ENSITE USA	21NICH-INS-TRANSMISSION LINE #2 JESS CO
2024	5303030	Contractor Services	Estimate		6/10/2024	-12,389.71	USD		ENSITE USA	23-nich- easement acuisition madison
2024	5303030	Contractor Services	Estimate		6/10/2024	-42,316.65	USD		ENSITE USA	23 BERA EXT 8" STEEL GAS ROCKCASTLE CO
2024	5303030	Contractor Services	Estimate		6/10/2024	-113.00	USD		ENSITE USA	23 BERA EXT 8" STEEL MAIN BROADHEAD CITY
2024	5303030	Contractor Services	Estimate		6/10/2024	-400.75	USD		ENSITE USA	23 BERA 8" STEEL MIAN IN MT VERNON CITY
2024	5303030	Contractor Services	Estimate		6/10/2024	-113.00	USD		ENSITE USA	24 BERA REP ALDYL-A MAIN KINGSTON AREA
2024	5303030	Contractor Services	Estimate		6/10/2024	-18,167.60	USD		ENSITE USA	24CORB-REP-2"ALDYLACORBINCITYWHITLEYCO
2024	5303030	Contractor Services		1444	6/10/2024	-44,000.00	USD		SGM EXCAVATING	22-nich-replacement of aldyl a in NV-3
2024	5303030	Contractor Services		45315	6/10/2024	-28,215.00	USD		ROE ENTERPRISES INC	23CORB-INS-4" STEEL TO LAUREL RIDGE
2024	5303030	Contractor Services		45315	6/10/2024	-38,505.50	USD		ROE ENTERPRISES INC	23CORB-INS-4" STEEL TO LAUREL RIDGE
2024	5303030	Contractor Services		231834	6/10/2024	-2,688.00	USD		Martin Contracting	24-nich-sl-rep-200 n main st
2024	5303030	Contractor Services		231834	6/10/2024	-10,752.00	USD		Martin Contracting	22-nich-replacement of aldyl a in NV-3
2024	5303030	Contractor Services		231836	6/10/2024	-12,627.00	USD		Martin Contracting	REP PRP ALDYL-A NORTH CORBIN
2024	5303030	Contractor Services		231837	6/10/2024	-13,440.00	USD		Martin Contracting	22-nich-replacement of aldyl a in NV-3
2024	5303030	Contractor Services		231839	6/10/2024	-13,120.00	USD		Martin Contracting	22-nich-replacement of aldyl a in NV-3
2024	5303030	Contractor Services		231840	6/10/2024	-13,440.00	USD		Martin Contracting	22-nich-replacement of aldyl a in NV-3
2024	5303030	Contractor Services		231841	6/10/2024	-535.50	USD		Martin Contracting	24 BERA SVC 525 CHICASAW DR # 84
2024	5303030	Contractor Services		231841	6/10/2024	-714.00	USD		Martin Contracting	24 BERA SVC 116 CHOCTAW TRL # 52
2024	5303030	Contractor Services		231841	6/10/2024	-535.50	USD		Martin Contracting	24 BERA SVC 114 CHOCTAW TRL #51
2024	5303030	Contractor Services		231841	6/10/2024	-535.50	USD		Martin Contracting	24 BERA SVC 316 RIVERS EDGE
2024	5303030	Contractor Services		231841	6/10/2024	-535.50	USD		Martin Contracting	24 BERA SVC 428 RIVERS TRACE
2024	5303030	Contractor Services		231841	6/10/2024	-1,785.00	USD		Martin Contracting	24 BERA SVC 316 ESTILL ST # 2
2024	5303030	Contractor Services		231841	6/10/2024	-1,428.00	USD		Martin Contracting	
2024	5303030	Contractor Services		231842	6/10/2024	-1,428.00	USD		Martin Contracting	
2024	5303030	Contractor Services		231842	6/10/2024	-2,142.00	USD		Martin Contracting	24MIDD-SVC-FLASH STEEL-RT15 ST:540
2024	5303030	Contractor Services		231842	6/10/2024	-357.00	USD		Martin Contracting	24MIDD-SVC- 4831 W CUMB- THELMA MARSEE
2024	5303030	Contractor Services		231842	6/10/2024	-714.00	USD		Martin Contracting	24MIDD-SVC-4611 CUMBERLAND AVE-DREW P
2024	5303030	Contractor Services		231842	6/10/2024	-1,428.00	USD		Martin Contracting	24MANC-SVC-1130 FOX HOLLOW RD
2024	5303030	Contractor Services		231848	6/10/2024	-714.00	USD		Martin Contracting	24-nich-sl-new-220 singing lark
2024	5303030	Contractor Services		231848	6/10/2024	-714.00	USD		Martin Contracting	24-nich-sl-new-300 singing lark
2024	5303030	Contractor Services		231848	6/10/2024	-714.00	USD		Martin Contracting	24-nich-sl-new-304 singing lark
2024	5303030	Contractor Services		231848	6/10/2024	-714.00	USD		Martin Contracting	24-nich-sl-new-308 singing lark
2024	5303030	Contractor Services		231848	6/10/2024	-1,428.00	USD		Martin Contracting	24-nich-sl-new-312 singing lark
2024	5303030	Contractor Services		231848	6/10/2024	-1,428.00	USD		Martin Contracting	24-nich-sl-new-2020 vince roadk
2024	5303030	Contractor Services		231848	6/10/2024	-714.00	USD		Martin Contracting	24-nich-sl-new-169 kinglet point
2024	5303030	Contractor Services		231830	6/10/2024	-64,954.62	USD		Martin Contracting	22BERA-INS PIPELINE IN LINCOLN CO
2024	5303030	Contractor Services		231854	6/10/2024	-10,752.00	USD		Martin Contracting	22-nich-replacement of aldyl a in NV-3
2024	5303030	Contractor Services		231856	6/10/2024	-9,616.00	USD		Martin Contracting	REP PRP ALDYL-A NORTH CORBIN
2024	5303030	Contractor Services		231857	6/10/2024	-10,752.00	USD		Martin Contracting	22-nich-replacement of aldyl a in NV-3
2024	5303030	Contractor Services		231858	6/10/2024	-52,725.59	USD		Martin Contracting	22BERA-INS PIPELINE IN LINCOLN CO
2024	5303030	Contractor Services		231859	6/10/2024	-7,008.00	USD		Martin Contracting	REP PRP ALDYL-A NORTH CORBIN
2024	5303030	Contractor Services		231859	6/10/2024	-2,920.00	USD		Martin Contracting	24LOND-REP-6"STEELHALROGERPKW
2024	5303030	Contractor Services		231860	6/10/2024	-7,792.00	USD		Martin Contracting	22-nich-replacement of aldyl a in NV-3
2024	5303030	Contractor Services		231860	6/10/2024	-1,008.00	USD		Martin Contracting	24-nich-sl-rep-202 A jaessamine ave
2024	5303030	Contractor Services		231860	6/10/2024	-1,008.00	USD		Martin Contracting	24-nich-sl-rep-202 B jessamine ave
2024	5303030	Contractor Services		231860	6/10/2024	-672.00	USD		Martin Contracting	24-nich-sl-rep-204 jessamine ave
2024	5303030	Contractor Services		231861	6/10/2024	-10,112.00	USD		Martin Contracting	22-nich-replacement of aldyl a in NV-3
2024	5303030	Contractor Services		231862	6/10/2024	-1,307.50	USD		Martin Contracting	
2024	5303030	Contractor Services		231862	6/10/2024	-535.50	USD		Martin Contracting	24 BERA SVC 308 FAZIO DR #6
2024	5303030	Contractor Services		231862	6/10/2024	-357.00	USD		Martin Contracting	24OWNG-INS-SVC-4608 HWY 60
2024	5303030	Contractor Services		231862	6/10/2024	-535.50	USD		Martin Contracting	24OWNG-INS-SVC-18 GRAYSON DR
2024	5303030	Contractor Services		231862	6/10/2024	-535.50	USD		Martin Contracting	24OWNG-INS-SVC-80 LAKE SHORE DR
2024	5303030	Contractor Services		231862	6/10/2024	-535.50	USD		Martin Contracting	24OWNG-INS-SVC-1310 EAGLE DR
2024	5303030	Contractor Services		231862	6/10/2024	-535.50	USD		Martin Contracting	24OWNG-INS-SVC-5243 W HWY 60
2024	5303030	Contractor Services		231862	6/10/2024	-357.00	USD		Martin Contracting	
2024	5303030	Contractor Services		231863	6/10/2024	-1,428.00	USD		Martin Contracting	24MANC-SVC-100 OAK VIEW RD
2024	5303030	Contractor Services		231863	6/10/2024	-3,213.00	USD		Martin Contracting	
2024	5303030	Contractor Services		231863	6/10/2024	-714.00	USD		Martin Contracting	24LOND-SVC-530CARIBUDRPR#61592030
2024	5303030	Contractor Services		231863	6/10/2024	-357.00	USD		Martin Contracting	24WILL-REPSVC-71NEWPR#61564004
2024	5303030	Contractor Services		231864	6/10/2024	-714.00	USD		Martin Contracting	24-nich-sl-rep-301 golden burley
2024	5303030	Contractor Services		231864	6/10/2024	-714.00	USD		Martin Contracting	24-nich-sl-new-305 golden burley
2024	5303030	Contractor Services		231864	6/10/2024	-1,428.00	USD		Martin Contracting	24-nich-sl-new-121 Kemper dr
2024	5303030	Contractor Services		231864	6/10/2024	-2,504.00	USD		Martin Contracting	24 BERA CONTINUATION OF A SERVICE LINE
2024	5303030	Contractor Services		49880	6/10/2024	-2,733.75	USD		ENSITE USA	23 TRACK EASEMENT COST ROCKASTLE MT VERN
2024	5303030	Contractor Services		49878	6/10/2024	-934.79	USD		ENSITE USA	23-nich- easement acuisition madison
2024	5303030	Contractor Services		49877	6/10/2024	-14,591.45	USD		ENSITE USA	23-nich- easement acuisition jessamine
2024	5303030	Contractor Services		49876	6/10/2024	-7,483.20	USD		ENSITE USA	21NICH-INS-TRANSMISSION LINE #2 JESS CO
2024	5303325	Professional/Temporary Labor		20240604	6/4/2024	660.40	USD	ALPHA BUSINESS SOLUTIONS		22BERA-INS PIPELINE IN LINCOLN CO
2024	5303030	Contractor Services		20240604	6/4/2024	535.50	USD	MARTIN CONTRACTING INC	Contractor Services	24 BERA SVC 525 CHICASAW DR # 84

2024	5303030	Contractor Services	20240604	6/4/2024	714.00	USD	MARTIN CONTRACTING INC		Contractor Services	24 BERA SVC 116 CHOCTAW TRL # 52
2024	5303030	Contractor Services	20240604	6/4/2024	535.50	USD	MARTIN CONTRACTING INC		Contractor Services	24 BERA SVC 114 CHOCTAW TRL #51
2024	5303030	Contractor Services	20240604	6/4/2024	535.50	USD	MARTIN CONTRACTING INC		Contractor Services	24 BERA SVC 316 RIVERS EDGE
2024	5303030	Contractor Services	20240604	6/4/2024	535.50	USD	MARTIN CONTRACTING INC		Contractor Services	24 BERA SVC 428 RIVERS TRACE
2024	5303030	Contractor Services	20240604	6/4/2024	1,785.00	USD	MARTIN CONTRACTING INC		Contractor Services	24 BERA SVC 316 ESTILL ST # 2
2024	5303030	Contractor Services	20240604	6/4/2024	1,428.00	USD	MARTIN CONTRACTING INC		Contractor Services	
2024	5303030	Contractor Services	20240604	6/4/2024	2,915.00	USD	COVERALL SERVICE COMPANY	NGT CORPORATION DBA	Contractor Services	
2024	5303030	Contractor Services	20240604	6/12/2024	10,400.00	USD	WINNERS CIRCLE PAINTING L		Contractor Services	NICHOLASVILLE OFFICE PAINT
2024	5303030	Contractor Services	20240604	6/4/2024	28,215.00	USD	ROE ENTERPRISES INC.	SWARTZ PIPELINE CONTRACTI	Contractor Services	23CORB-INS-4" STEEL TO LAUREL RIDGE
2024	5303030	Contractor Services	20240605	6/7/2024	714.00	USD	MARTIN CONTRACTING INC		Contractor Services	24-nich-sl-rep-301 golden burley
2024	5303030	Contractor Services	20240605	6/7/2024	714.00	USD	MARTIN CONTRACTING INC		Contractor Services	24-nich-sl-new-305 golden burley
2024	5303030	Contractor Services	20240605	6/7/2024	1,428.00	USD	MARTIN CONTRACTING INC		Contractor Services	24-nich-sl-new-121 Kemper dr
2024	5303030	Contractor Services	20240605	6/7/2024	2,504.00	USD	MARTIN CONTRACTING INC		Contractor Services	24 BERA CONTINUATION OF A SERVICE LINE
2024	5303030	Contractor Services	20240605	6/7/2024	1,307.50	USD	MARTIN CONTRACTING INC		Contractor Services	
2024	5303030	Contractor Services	20240605	6/7/2024	357.00	USD	MARTIN CONTRACTING INC		Contractor Services	
2024	5303030	Contractor Services	20240605	6/7/2024	3,213.00	USD	MARTIN CONTRACTING INC		Contractor Services	
2024	5303030	Contractor Services	20240605	6/7/2024	714.00	USD	MARTIN CONTRACTING INC		Contractor Services	/4 BERA 104 SHERMANS LANE # 9
2024	5303030	Contractor Services	20240605	6/7/2024	714.00	USD	MARTIN CONTRACTING INC		Contractor Services	24 BERA SVC 108 SHERMANS LANE # 10
2024	5303030	Contractor Services	20240605	6/7/2024	535.50	USD	MARTIN CONTRACTING INC		Contractor Services	24 BERA SVC 308 FAZIO DR #6
2024	5303030	Contractor Services	20240605	6/7/2024	357.00	USD	MARTIN CONTRACTING INC		Contractor Services	24OWNG-INS-SVC-4608 HWY 60
2024	5303030	Contractor Services	20240605	6/7/2024	535.50	USD	MARTIN CONTRACTING INC		Contractor Services	24OWNG-INS-SVC-18 GRAYSON DR
2024	5303030	Contractor Services	20240605	6/7/2024	535.50	USD	MARTIN CONTRACTING INC		Contractor Services	24OWNG-INS-SVC-80 LAKE SHORE DR
2024	5303030	Contractor Services	20240605	6/7/2024	535.50	USD	MARTIN CONTRACTING INC		Contractor Services	24OWNG-INS-SVC-1310 EAGLE DR
2024	5303030	Contractor Services	20240605	6/7/2024	535.50	USD	MARTIN CONTRACTING INC		Contractor Services	24OWNG-INS-SVC-5243 W HWY 60
2024	5303030	Contractor Services	20240605	6/7/2024	9,616.00	USD	MARTIN CONTRACTING INC		Contractor Services	REP PRP ALDYL-A NORTH CORBIN
2024	5303030	Contractor Services	20240605	6/7/2024	9,344.00	USD	MARTIN CONTRACTING INC		Contractor Services	REP PRP ALDYL-A NORTH CORBIN
2024	5303030	Contractor Services	20240605	6/7/2024	584.00	USD	MARTIN CONTRACTING INC		Contractor Services	24LOND-REP-6"STEELHALROGERPKW
2024	5303030	Contractor Services	20240605	6/7/2024	1,428.00	USD	MARTIN CONTRACTING INC		Contractor Services	24MANC-SVC-100 OAK VIEW RD
2024	5303030	Contractor Services	20240605	6/7/2024	714.00	USD	MARTIN CONTRACTING INC		Contractor Services	24LOND-SVC-530CARIBUDRPR#61592030
2024	5303030	Contractor Services	20240605	6/7/2024	357.00	USD	MARTIN CONTRACTING INC		Contractor Services	24WILL-REPSVC-71NEWPR#61564004
2024	5303030	Contractor Services	20240605	6/7/2024	8,064.00	USD	MARTIN CONTRACTING INC		Contractor Services	22-nich-replacement of aldyl a in NV-3
2024	5303030	Contractor Services	20240605	6/7/2024	1,344.00	USD	MARTIN CONTRACTING INC		Contractor Services	24-nich-sl-rep-204 jessamine ave
2024	5303030	Contractor Services	20240605	6/7/2024	1,344.00	USD	MARTIN CONTRACTING INC		Contractor Services	24-nich-sl-rep-208 jessamine ave
2024	5303030	Contractor Services	20240605	6/7/2024	7,792.00	USD	MARTIN CONTRACTING INC		Contractor Services	22-nich-replacement of aldyl a in NV-3
2024	5303030	Contractor Services	20240605	6/7/2024	1,008.00	USD	MARTIN CONTRACTING INC		Contractor Services	24-nich-sl-rep-202 A jaessamine ave
2024	5303030	Contractor Services	20240605	6/7/2024	1,008.00	USD	MARTIN CONTRACTING INC		Contractor Services	24-nich-sl-rep-202 B jessamine ave
2024	5303030	Contractor Services	20240605	6/7/2024	672.00	USD	MARTIN CONTRACTING INC		Contractor Services	24-nich-sl-rep-204 jessamine ave
2024	5303030	Contractor Services	20240605	6/7/2024	10,752.00	USD	MARTIN CONTRACTING INC		Contractor Services	22-nich-replacement of aldyl a in NV-3
2024	5303030	Contractor Services	20240605	6/7/2024	10,112.00	USD	MARTIN CONTRACTING INC		Contractor Services	22-nich-replacement of aldyl a in NV-3
2024	5303030	Contractor Services	20240605	6/7/2024	52,725.59	USD	MARTIN CONTRACTING INC		Contractor Services	22BERA-INS PIPELINE IN LINCOLN CO
2024	5303030	Contractor Services	20240605	6/11/2024	95,914.80	USD	CRESCENT CONSULTING LLC		Contractor Services	24MIDD.REP C-M WELL 22-2 TUBING REPLACED
2024	5303030	Contractor Services	20240607	6/7/2024	2,688.00	USD	MARTIN CONTRACTING INC		Contractor Services	24-nich-sl-rep-200 n main st
2024	5303030	Contractor Services	20240607	6/7/2024	10,752.00	USD	MARTIN CONTRACTING INC		Contractor Services	22-nich-replacement of aldyl a in NV-3
2024	5303030	Contractor Services	20240607	6/7/2024	12,252.00	USD	MARTIN CONTRACTING INC		Contractor Services	REP PRP ALDYL-A NORTH CORBIN
2024	5303030	Contractor Services	20240607	6/7/2024	13,440.00	USD	MARTIN CONTRACTING INC		Contractor Services	22-nich-replacement of aldyl a in NV-3
2024	5303030	Contractor Services	20240607	6/7/2024	2,142.00	USD	MARTIN CONTRACTING INC		Contractor Services	24MIDD-SVC-FLASH STEEL-RT15 ST:540
2024	5303030	Contractor Services	20240607	6/7/2024	357.00	USD	MARTIN CONTRACTING INC		Contractor Services	24MIDD-SVC- 4831 W CUMB- THELMA MARSEE
2024	5303030	Contractor Services	20240607	6/7/2024	714.00	USD	MARTIN CONTRACTING INC		Contractor Services	24MIDD-SVC-4611 CUMBERLAND AVE-DREW P
2024	5303030	Contractor Services	20240607	6/7/2024	1,428.00	USD	MARTIN CONTRACTING INC		Contractor Services	24MANC-SVC-1130 FOX HOLLOW RD
2024	5303030	Contractor Services	20240607	6/7/2024	13,440.00	USD	MARTIN CONTRACTING INC		Contractor Services	22-nich-replacement of aldyl a in NV-3
2024	5303030	Contractor Services	20240607	6/7/2024	12,627.00	USD	MARTIN CONTRACTING INC		Contractor Services	REP PRP ALDYL-A NORTH CORBIN
2024	5303030	Contractor Services	20240607	6/7/2024	1,428.00	USD	MARTIN CONTRACTING INC		Contractor Services	
2024	5303030	Contractor Services	20240607	6/7/2024	714.00	USD	MARTIN CONTRACTING INC		Contractor Services	24-nich-sl-new-220 singing lark
2024	5303030	Contractor Services	20240607	6/7/2024	714.00	USD	MARTIN CONTRACTING INC		Contractor Services	24-nich-sl-new-300 singing lark
2024	5303030	Contractor Services	20240607	6/7/2024	714.00	USD	MARTIN CONTRACTING INC		Contractor Services	24-nich-sl-new-304 singing lark
2024	5303030	Contractor Services	20240607	6/7/2024	714.00	USD	MARTIN CONTRACTING INC		Contractor Services	24-nich-sl-new-308 singing lark
2024	5303030	Contractor Services	20240607	6/7/2024	1,428.00	USD	MARTIN CONTRACTING INC		Contractor Services	24-nich-sl-new-312 singing lark
2024	5303030	Contractor Services	20240607	6/7/2024	1,428.00	USD	MARTIN CONTRACTING INC		Contractor Services	24-nich-sl-new-2020 vince roadk
2024	5303030	Contractor Services	20240607	6/7/2024	714.00	USD	MARTIN CONTRACTING INC		Contractor Services	24-nich-sl-new-169 kinglet point
2024	5303030	Contractor Services	20240607	6/7/2024	1,312.00	USD	MARTIN CONTRACTING INC		Contractor Services	24-nich-sl-rep-217 richmond ave
2024	5303030	Contractor Services	20240607	6/7/2024	1,312.00	USD	MARTIN CONTRACTING INC		Contractor Services	24-nich-sl-rep-211 richmond ave
2024	5303030	Contractor Services	20240607	6/7/2024	1,312.00	USD	MARTIN CONTRACTING INC		Contractor Services	24-nich-sl-rep-213 richmond ave
2024	5303030	Contractor Services	20240607	6/7/2024	9,184.00	USD	MARTIN CONTRACTING INC		Contractor Services	22-nich-replacement of aldyl a in NV-3
2024	5303030	Contractor Services	20240607	6/10/2024	439.90	USD	SHANE SYSTEMS INC		Contractor Services	
2024	5303030	Contractor Services	20240610	6/10/2024	-10,451.00	USD	MARTIN CONTRACTING INC		Contractor Services	22-nich-replacement of aldyl a in NV-3
2024	5303030	Contractor Services	20240610	6/10/2024	-1,160.00	USD	MARTIN CONTRACTING INC		Contractor Services	24-nich-sl-rep-218 n main
2024	5303030	Contractor Services	20240610	6/10/2024	-879.00	USD	MARTIN CONTRACTING INC		Contractor Services	24-nich-sl-rep-200 n main st
2024	5303030	Contractor Services	20240610	6/11/2024	64,954.62	USD	MARTIN CONTRACTING INC		Contractor Services	22BERA-INS PIPELINE IN LINCOLN CO
2024	5303310	Consultant Services	20240610	6/11/2024	85,000.00	USD	CRESCENT CONSULTING LLC		Consulting Services	23MIDD-SVC-WELL 22-1TOOL REMOVAL
2024	5303310	Consultant Services	20240610	6/11/2024	2,571.80	USD	CRESCENT CONSULTING LLC		Consulting Services	23MIDD-SVC-WELL 22-1TOOL REMOVAL
2024	5303030	Contractor Services	20240610	6/11/2024	1,200.00	USD	BC ENTERPRISE NUMBER 1 LL		Contractor Services	
2024	5303325	Professional/Temporary Labor	20240611	6/11/2024	558.80	USD	ALPHA BUSINESS SOLUTIONS			23CORB-INS-4" STEEL TO LAUREL RIDGE
2024	5303890	Miscellaneous Outside Services	20240612	6/12/2024	4,384.50	USD	KENTUCKY811	KENTUCKY UNDERGROUND PROT		
2024	5303030	Contractor Services	20240612	6/12/2024	36,580.22	USD	ROE ENTERPRISES INC.	SWARTZ PIPELINE CONTRACTI	Contractor Services	23CORB-INS-4" STEEL TO LAUREL RIDGE
2024	5303320	Training Services	55000712	6/13/2024	350.00	USD			*Trip from 05/01/24 To 05/31/24 to WINCHESTER	
2024	5303315	IT/Telecom Contractor Services	20240614	6/14/2024	7,920.00	USD	IDI CONSULTING LLC			
2024	5303030	Contractor Services	20240614	6/14/2024	274.68	USD	EVAPAR INC		Contractor Services	
2024	5303030	Contractor Services	20240614	6/17/2024	13,575.00	USD	MARTIN CONTRACTING INC		Contractor Services	21Stat-REP-Aldyl-A Pl. Main in Powell Co
2024	5303030	Contractor Services	20240614	6/17/2024	535.50	USD	MARTIN CONTRACTING INC		Contractor Services	24WILL-SVC-355EMLYNCEMRDPR#61591517
2024	5303030	Contractor Services	20240614	6/17/2024	535.50	USD	MARTIN CONTRACTING INC		Contractor Services	24WILL-SVC-141BBRYANTRDPR#61591519
2024	5303030	Contractor Services	20240614	6/17/2024	714.00	USD	MARTIN CONTRACTING INC		Contractor Services	24WILL-SVC-9209HWY26PR#61592502
2024	5303030	Contractor Services	20240614	6/17/2024	714.00	USD	MARTIN CONTRACTING INC		Contractor Services	24WILL-REPSVC-71NEWPR#61564004
2024	5303030	Contractor Services	20240614	6/17/2024	357.00	USD	MARTIN CONTRACTING INC		Contractor Services	24CORB-RTSVC-402POPULARPR#61328024
2024	5303030	Contractor Services	20240614	6/17/2024	535.50	USD	MARTIN CONTRACTING INC		Contractor Services	24CORB-SVC-507CALDWELLPR#61591515
2024	5303030	Contractor Services	20240614	6/17/2024	535.50	USD	MARTIN CONTRACTING INC		Contractor Services	24CORB-SVC-83BRIARCLPR#61591514

2024	5303030	Contractor Services	20240614	6/17/2024	357.00	USD	MARTIN CONTRACTING INC		Contractor Services	24CORB-SVC-308OAKGRVCHRDPR#61579504
2024	5303030	Contractor Services	20240614	6/17/2024	1,249.50	USD	MARTIN CONTRACTING INC		Contractor Services	
2024	5303030	Contractor Services	20240614	6/17/2024	1,606.50	USD	MARTIN CONTRACTING INC		Contractor Services	
2024	5303030	Contractor Services	20240614	6/17/2024	2,688.00	USD	MARTIN CONTRACTING INC		Contractor Services	23-NICH-REP NV-3 ALDYL-A - COUNTY
2024	5303030	Contractor Services	20240614	6/17/2024	8,400.00	USD	MARTIN CONTRACTING INC		Contractor Services	22-nich-replacement of aldyl a in NV-3
2024	5303030	Contractor Services	20240614	6/17/2024	1,008.00	USD	MARTIN CONTRACTING INC		Contractor Services	23-nich-sl-repl-714 s main
2024	5303030	Contractor Services	20240614	6/17/2024	1,344.00	USD	MARTIN CONTRACTING INC		Contractor Services	23-nich-sl-repl-113 shannon park
2024	5303030	Contractor Services	20240614	6/17/2024	1,249.50	USD	MARTIN CONTRACTING INC		Contractor Services	24 BERA SVC 200 BROOK COVE # 60
2024	5303030	Contractor Services	20240614	6/17/2024	178.50	USD	MARTIN CONTRACTING INC		Contractor Services	24 BERA CONTINUATION OF A SERVICE LINE
2024	5303030	Contractor Services	20240614	6/17/2024	1,071.00	USD	MARTIN CONTRACTING INC		Contractor Services	24 BERA SVC 208 BROOK COVE # 58
2024	5303030	Contractor Services	20240614	6/17/2024	357.00	USD	MARTIN CONTRACTING INC		Contractor Services	24 BERA SVC 102 JANE ST
2024	5303030	Contractor Services	20240614	6/17/2024	892.50	USD	MARTIN CONTRACTING INC		Contractor Services	24 BERA SVC 204 BROOK COVE # 59
2024	5303030	Contractor Services	20240614	6/17/2024	535.50	USD	MARTIN CONTRACTING INC		Contractor Services	24 BERA SVC 216 BROOK COVE # 56
2024	5303030	Contractor Services	20240614	6/17/2024	535.50	USD	MARTIN CONTRACTING INC		Contractor Services	24 BERA SVC 220 BROOK COVE # 55
2024	5303030	Contractor Services	20240614	6/17/2024	357.00	USD	MARTIN CONTRACTING INC		Contractor Services	24 BERA SVC 212 BROOK COVE # 57
2024	5303030	Contractor Services	20240614	6/17/2024	357.00	USD	MARTIN CONTRACTING INC		Contractor Services	24 BERA RET SVC 108/108 1/2 RICE CT
2024	5303030	Contractor Services	20240614	6/17/2024	1,071.00	USD	MARTIN CONTRACTING INC		Contractor Services	24 BERA SVC 218 CRIMSON DR
2024	5303030	Contractor Services	20240614	6/17/2024	13,024.00	USD	MARTIN CONTRACTING INC		Contractor Services	REP PRP ALDYL-A NORTH CORBIN
2024	5303030	Contractor Services	20240614	6/17/2024	13,088.00	USD	MARTIN CONTRACTING INC		Contractor Services	REP PRP ALDYL-A NORTH CORBIN
2024	5303030	Contractor Services	20240614	6/17/2024	357.00	USD	MARTIN CONTRACTING INC		Contractor Services	24OWNG-RET-SVC-140 WALTERS LN
2024	5303030	Contractor Services	20240614	6/17/2024	714.00	USD	MARTIN CONTRACTING INC		Contractor Services	24OWNG-INS-SVC-532 MAIN ST
2024	5303030	Contractor Services	20240614	6/17/2024	357.00	USD	MARTIN CONTRACTING INC		Contractor Services	24OWNG-RET-SVC-71 COYLE ST
2024	5303030	Contractor Services	20240614	6/17/2024	892.50	USD	MARTIN CONTRACTING INC		Contractor Services	24STAT SVC 120 NOLAN CT
2024	5303030	Contractor Services	20240614	6/17/2024	535.50	USD	MARTIN CONTRACTING INC		Contractor Services	24STAT RETSVC 881 LOWER CANE CR
2024	5303030	Contractor Services	20240614	6/17/2024	357.00	USD	MARTIN CONTRACTING INC		Contractor Services	24STAT RET 500 WASHINGTON
2024	5303030	Contractor Services	20240614	6/17/2024	357.00	USD	MARTIN CONTRACTING INC		Contractor Services	24STAT-RET SVC 366 WASHINGTON ST
2024	5303030	Contractor Services	20240614	6/17/2024	892.50	USD	MARTIN CONTRACTING INC		Contractor Services	24STAT-SVC 128 SILVER MAPLE LN
2024	5303030	Contractor Services	20240614	6/17/2024	892.50	USD	MARTIN CONTRACTING INC		Contractor Services	24STAT SVC 120 NOLAN CT
2024	5303030	Contractor Services	20240614	6/17/2024	37,477.35	USD	MARTIN CONTRACTING INC		Contractor Services	22BERA-INS PIPELINE IN LINCOLN CO
2024	5303030	Contractor Services	20240614	6/17/2024	7,712.00	USD	MARTIN CONTRACTING INC		Contractor Services	22-nich-replacement of aldyl a in NV-3
2024	5303030	Contractor Services	20240614	6/17/2024	5,376.00	USD	MARTIN CONTRACTING INC		Contractor Services	23-nich-sl-repl-716 / 718 s main
2024	5303030	Contractor Services	20240614	6/17/2024	4,921.95	USD	ROE ENTERPRISES INC.	SWARTZ PIPELINE CONTRACTI	Contractor Services	23CORB-INS-4" STEEL TO LAUREL RIDGE
2024	5303890	Miscellaneous Outside Services	20240617	6/17/2024	1,196.53	USD	IRON MOUNTAIN INC			
2024	5303030	Contractor Services	20240618	6/18/2024	9,800.00	USD	SWARTZ MOWING INC		Contractor Services	23CORB-INS-6"STEELO#10118980
2024	5303890	Miscellaneous Outside Services	20240619	6/19/2024	212.78	USD	CHARTER COMMUNICATIONS	OPERATING LLC		
2024	5303890	Miscellaneous Outside Services	20240619	6/19/2024	140.39	USD	CHARTER COMMUNICATIONS	OPERATING LLC		
2024	5303030	Contractor Services	20240619	6/20/2024	4,105.50	USD	MARTIN CONTRACTING INC		Contractor Services	
2024	5303030	Contractor Services	20240619	6/20/2024	7,068.00	USD	MARTIN CONTRACTING INC		Contractor Services	21Stat-REP-Aldyl-A Pl. Main in Powell Co
2024	5303030	Contractor Services	20240619	6/20/2024	13,296.00	USD	MARTIN CONTRACTING INC		Contractor Services	21Stat-REP-Aldyl-A Pl. Main in Powell Co
2024	5303030	Contractor Services	20240619	6/20/2024	12,778.50	USD	MARTIN CONTRACTING INC		Contractor Services	21Stat-REP-Aldyl-A Pl. Main in Powell Co
2024	5303030	Contractor Services	20240619	6/20/2024	1,606.50	USD	MARTIN CONTRACTING INC		Contractor Services	24CORB-SVC-5812SHWY25PR#61592501
2024	5303030	Contractor Services	20240619	6/20/2024	1,428.00	USD	MARTIN CONTRACTING INC		Contractor Services	24LOND-SVC-1488WYANRDPR#61587053
2024	5303030	Contractor Services	20240619	6/20/2024	357.00	USD	MARTIN CONTRACTING INC		Contractor Services	24 BERA SVC 218 CRIMSON DR
2024	5303030	Contractor Services	20240619	6/20/2024	535.50	USD	MARTIN CONTRACTING INC		Contractor Services	24 BERA SVC 144 STILLWATER DR # 17
2024	5303030	Contractor Services	20240619	6/20/2024	535.50	USD	MARTIN CONTRACTING INC		Contractor Services	24 BERA SVC 148 STILLWATER # 16
2024	5303030	Contractor Services	20240619	6/20/2024	714.00	USD	MARTIN CONTRACTING INC		Contractor Services	24 BERA SVC 219 BROOK COVE # 34
2024	5303030	Contractor Services	20240619	6/20/2024	714.00	USD	MARTIN CONTRACTING INC		Contractor Services	24 BERA SVC 215 BROOK COVE # 33
2024	5303030	Contractor Services	20240619	6/20/2024	1,071.00	USD	MARTIN CONTRACTING INC		Contractor Services	23 BERA REP SVC 207 GLADES ST
2024	5303030	Contractor Services	20240619	6/20/2024	2,142.00	USD	MARTIN CONTRACTING INC		Contractor Services	23 BERA REP SVC 204 BROWN ST
2024	5303030	Contractor Services	20240619	6/20/2024	1,071.00	USD	MARTIN CONTRACTING INC		Contractor Services	24 BERA SVC 924 SOUTH DOGWOOD DR
2024	5303030	Contractor Services	20240619	6/20/2024	13,296.00	USD	MARTIN CONTRACTING INC		Contractor Services	21Stat-REP-Aldyl-A Pl. Main in Powell Co
2024	5303030	Contractor Services	20240619	6/20/2024	357.00	USD	MARTIN CONTRACTING INC		Contractor Services	
2024	5303030	Contractor Services	20240619	6/20/2024	892.50	USD	MARTIN CONTRACTING INC		Contractor Services	24STAT-SVC 128 SILVER MAPLE LN
2024	5303030	Contractor Services	20240619	6/20/2024	535.50	USD	MARTIN CONTRACTING INC		Contractor Services	24STAT RETSVC 275 1ST ST
2024	5303030	Contractor Services	20240619	6/20/2024	1,071.00	USD	MARTIN CONTRACTING INC		Contractor Services	24STAT SVC 38 5TH AVE
2024	5303030	Contractor Services	20240619	6/20/2024	1,428.00	USD	MARTIN CONTRACTING INC		Contractor Services	24STAT REPSVC 3730 PAINT CREEK
2024	5303030	Contractor Services	20240619	6/20/2024	357.00	USD	MARTIN CONTRACTING INC		Contractor Services	24STAT EFV INSTALL 215 TABOR
2024	5303030	Contractor Services	20240619	6/20/2024	1,071.00	USD	MARTIN CONTRACTING INC		Contractor Services	24STAT REPSVC 235 TABOR RD
2024	5303030	Contractor Services	20240619	6/20/2024	714.00	USD	MARTIN CONTRACTING INC		Contractor Services	24STAT REPSVC 3730 PAINT CREEK
2024	5303030	Contractor Services	20240619	6/20/2024	714.00	USD	MARTIN CONTRACTING INC		Contractor Services	24STAT-SVC 128 SILVER MAPLE LN
2024	5303030	Contractor Services	20240619	6/20/2024	5,376.00	USD	MARTIN CONTRACTING INC		Contractor Services	21Stat-Rep-Aldyl-A Main in Clay City
2024	5303030	Contractor Services	20240619	6/20/2024	8,064.00	USD	MARTIN CONTRACTING INC		Contractor Services	21Stat-REP-Aldyl-A Pl. Main in Powell Co
2024	5303030	Contractor Services	20240619	6/20/2024	13,323.00	USD	MARTIN CONTRACTING INC		Contractor Services	REP PRP ALDYL-A NORTH CORBIN
2024	5303030	Contractor Services	20240619	6/20/2024	13,440.00	USD	MARTIN CONTRACTING INC		Contractor Services	REP PRP ALDYL-A NORTH CORBIN
2024	5303030	Contractor Services	20240619	6/20/2024	14,904.00	USD	MARTIN CONTRACTING INC		Contractor Services	21Stat-REP-Aldyl-A Pl. Main in Powell Co
2024	5303030	Contractor Services	20240619	6/20/2024	140.00	USD	CENTERS REFRIGERATION INC		Contractor Services	
2024	5303030	Contractor Services	20240619	6/20/2024	28,246.35	USD	ROE ENTERPRISES INC.	SWARTZ PIPELINE CONTRACTI	Contractor Services	23CORB-INS-4" STEEL TO LAUREL RIDGE
2024	5303030	Contractor Services	20240619	6/20/2024	2,025.03	USD	CALDWELL STONE CO INC		Contractor Services	22BERA-INS PIPELINE IN LINCOLN CO
2024	5303030	Contractor Services	20240619	6/20/2024	486.28	USD	CALDWELL STONE CO INC		Contractor Services	22BERA-INS PIPELINE IN LINCOLN CO
2024	5303030	Contractor Services	20240619	6/20/2024	3,936.96	USD	LILY MACHINE SHOP		Contractor Services	
2024	5303030	Contractor Services	20240619	6/20/2024	190.80	USD	ROARK MOWING LLC		Contractor Services	
2024	5303030	Contractor Services	20240619	6/19/2024	900.00	USD	ROCKS FOR SOCKS LLC		Contractor Services	
2024	5303320	Training Services	55000654	6/20/2024	1,025.00	USD			*Trip from 05/01/24 To 05/31/24 to BEREA	
2024	5303320	Training Services	55000742	6/20/2024	350.00	USD			*Trip from 05/01/24 To 05/31/24 to WINCHESTER	
2024	5303320	Training Services	55000751	6/20/2024	895.00	USD			*Trip from 05/01/24 To 05/31/24 to WINCHESTER	
2024	5303320	Training Services	55000732	6/20/2024	350.00	USD			*Trip from 05/01/24 To 05/31/24 to WINCHESTER	
2024	5303030	Contractor Services	20240620	6/27/2024	12,818.75	USD	SGM MURPHY'S EXCAVATING		Contractor Services	22-nich-replacement of aldyl a in NV-3
2024	5303030	Contractor Services	20240620	6/27/2024	44,000.00	USD	SGM MURPHY'S EXCAVATING		Contractor Services	22-nich-replacement of aldyl a in NV-3
2024	5303030	Contractor Services	20240620	6/21/2024	840.77	USD	ROTO-ROOTER PLUMBING & DR	DBA PLUMB-VITAL SANITATIO	Contractor Services	
2024	5303030	Contractor Services	20240620	6/28/2024	1,083.85	USD	MAYS LIMESTONE PRODUCTS L		Contractor Services	24LOND-SVC-1727192-PR61571001/2D
2024	5303030	Contractor Services	20240620	6/20/2024	7,917.80	USD	MAYS LIMESTONE PRODUCTS L		Contractor Services	24LOND-REP-6"STEELHALROGERPKW
2024	5303030	Contractor Services	20240620	6/20/2024	2,257.64	USD	MAYS LIMESTONE PRODUCTS L		Contractor Services	
2024	5303030	Contractor Services	20240620	6/20/2024	564.96	USD	MAYS LIMESTONE PRODUCTS L		Contractor Services	REP PRP ALDYL-A NORTH CORBIN
2024	5303030	Contractor Services	20240621	6/25/2024	12,788.50	USD	MARTIN CONTRACTING INC		Contractor Services	21Stat-REP-Aldyl-A Pl. Main in Powell Co
2024	5303220	Legal Services	20240624	6/24/2024	1,793.25	USD	STOLL KEENON & OGDEN PLL			

2024	5303030	Contractor Services		20240626	6/26/2024	714.00	USD	MARTIN CONTRACTING INC		Contractor Services	24STAT REPSVC 3730 PAINT CREEK
2024	5303030	Contractor Services		20240626	6/26/2024	1,785.00	USD	MARTIN CONTRACTING INC		Contractor Services	24STAT REPSVC 73 COX ST
2024	5303030	Contractor Services		20240626	6/26/2024	1,071.00	USD	MARTIN CONTRACTING INC		Contractor Services	24STAT SVC 231 HALLS BRANCH RD
2024	5303030	Contractor Services		20240626	6/26/2024	19,960.00	USD	MARTIN CONTRACTING INC		Contractor Services	21Stat-REP-Aldyl-A Pl. Main in Powell Co
2024	5303030	Contractor Services		20240626	6/26/2024	6,420.00	USD	MARTIN CONTRACTING INC		Contractor Services	21Stat-REP-Aldyl-A Pl. Main in Powell Co
2024	5303030	Contractor Services		20240626	6/26/2024	535.50	USD	MARTIN CONTRACTING INC		Contractor Services	24BARB-RET-112 CAMBELL ST-PAUL PICKARD
2024	5303030	Contractor Services		20240626	6/26/2024	357.00	USD	MARTIN CONTRACTING INC		Contractor Services	24BARB-98 WALNUT ST- NANCY SMITH
2024	5303030	Contractor Services		20240626	6/26/2024	535.50	USD	MARTIN CONTRACTING INC		Contractor Services	24BARB-142 PINE STREET- PHIPPS NEW HOME
2024	5303030	Contractor Services		20240626	6/26/2024	1,428.00	USD	MARTIN CONTRACTING INC		Contractor Services	24BARB-SVC-209 S Liberty Street-City Hal
2024	5303030	Contractor Services		20240626	6/26/2024	2,409.75	USD	MARTIN CONTRACTING INC		Contractor Services	24MIDD-EXT-2202 WEST CUMBERLAND- YOUTH C
2024	5303030	Contractor Services		20240626	6/26/2024	1,428.00	USD	MARTIN CONTRACTING INC		Contractor Services	24MIDD-REP-709 KY 92- RANDY HYDE
2024	5303030	Contractor Services		20240626	6/26/2024	446.25	USD	MARTIN CONTRACTING INC		Contractor Services	
2024	5303030	Contractor Services		20240626	6/26/2024	13,440.00	USD	MARTIN CONTRACTING INC		Contractor Services	21Stat-REP-Aldyl-A Pl. Main in Powell Co
2024	5303030	Contractor Services		20240626	6/26/2024	13,440.00	USD	MARTIN CONTRACTING INC		Contractor Services	REP PRP ALDYL-A NORTH CORBIN
2024	5303030	Contractor Services		20240626	6/26/2024	8,232.00	USD	MARTIN CONTRACTING INC		Contractor Services	21Stat-Rep-Aldyl-A Main in Clay City
2024	5303030	Contractor Services		20240626	6/26/2024	5,205.00	USD	MARTIN CONTRACTING INC		Contractor Services	21Stat-REP-Aldyl-A Pl. Main in Powell Co
2024	5303030	Contractor Services		20240626	6/26/2024	13,440.00	USD	MARTIN CONTRACTING INC		Contractor Services	REP PRP ALDYL-A NORTH CORBIN
2024	5303030	Contractor Services		20240626	6/26/2024	12,720.00	USD	MARTIN CONTRACTING INC		Contractor Services	21Stat-REP-Aldyl-A Pl. Main in Powell Co
2024	5303030	Contractor Services		20240626	6/26/2024	714.00	USD	MARTIN CONTRACTING INC		Contractor Services	22-nich-replacement of aldyl a in NV-3
2024	5303030	Contractor Services		20240626	6/26/2024	714.00	USD	MARTIN CONTRACTING INC		Contractor Services	24-nich-sl-new-314 peachtree
2024	5303030	Contractor Services		20240626	6/26/2024	714.00	USD	MARTIN CONTRACTING INC		Contractor Services	24-nich-sl-new-505 friendly
2024	5303030	Contractor Services		20240626	6/26/2024	714.00	USD	MARTIN CONTRACTING INC		Contractor Services	24-nich-sl-new-102 crouse circle
2024	5303030	Contractor Services		20240626	6/26/2024	714.00	USD	MARTIN CONTRACTING INC		Contractor Services	24-nich-sl-new-225 ivy green
2024	5303030	Contractor Services		20240626	6/26/2024	714.00	USD	MARTIN CONTRACTING INC		Contractor Services	24-nich-sl-new-232 Ivy Green
2024	5303030	Contractor Services		20240626	6/26/2024	714.00	USD	MARTIN CONTRACTING INC		Contractor Services	24-nich-sl-new-312 ivy green
2024	5303030	Contractor Services		20240626	6/26/2024	714.00	USD	MARTIN CONTRACTING INC		Contractor Services	24-nich-sl-new-161 kinglet point
2024	5303030	Contractor Services		20240626	6/26/2024	714.00	USD	MARTIN CONTRACTING INC		Contractor Services	24-nich-sl-new-320 blackthorne
2024	5303030	Contractor Services		20240626	6/26/2024	714.00	USD	MARTIN CONTRACTING INC		Contractor Services	24-nich-sl-new-104 crawfords creek dr
2024	5303030	Contractor Services		20240626	6/26/2024	1,071.00	USD	MARTIN CONTRACTING INC		Contractor Services	24STAT SVC 6690 CAMARGO LEVEE RD
2024	5303030	Contractor Services		20240626	6/26/2024	1,071.00	USD	MARTIN CONTRACTING INC		Contractor Services	24STAT INS SVC 176 12TH ST
2024	5303030	Contractor Services		20240626	6/26/2024	1,428.00	USD	MARTIN CONTRACTING INC		Contractor Services	24STAT SVC 8675 MAIN ST
2024	5303890	Miscellaneous Outside Services		20240627	6/27/2024	419.01	USD	MRC GLOBAL US INC			Purchase Regulators - Delta
2024	5303315	IT/Telecom Contractor Services		20240627	6/27/2024	8,280.00	USD	PNG COMPANIES LLC			
2024	5303890	Miscellaneous Outside Services		20240627	6/27/2024	1,535.00	USD	DIVERSIFIED SOUTHERN MIDS	DIVERSIFIED GAS & OIL COR		Pikeville New Mtr Installation Residenti
2024	5303890	Miscellaneous Outside Services		20240627	6/27/2024	1,535.00	USD	DIVERSIFIED SOUTHERN MIDS	DIVERSIFIED GAS & OIL COR		Pikeville New Mtr Installation Residenti
2024	5303030	Contractor Services		20240627	6/28/2024	148,307.63	USD	MARTIN CONTRACTING INC		Contractor Services	22BERA-INS PIPELINE IN LINCOLN CO
2024	5303030	Contractor Services		20240627	6/28/2024	8,946.00	USD	MARTIN CONTRACTING INC		Contractor Services	23 BERA EXT 8" STEEL MAIN CRAB ORCHARD
2024	5303030	Contractor Services		20240627	6/28/2024	20,787.30	USD	MARTIN CONTRACTING INC		Contractor Services	22BERA-INS PIPELINE IN LINCOLN CO
2024	5303030	Contractor Services		20240627	6/28/2024	93,019.45	USD	MARTIN CONTRACTING INC		Contractor Services	23 BERA EXT 8" STEEL MAIN CRAB ORCHARD
2024	5303030	Contractor Services		20240627	6/28/2024	8,246.00	USD	BOB MORGAN LUMBER & CONCR		Contractor Services	22-nich-replacement of aldyl a in NV-3
2024	5303030	Contractor Services		20240627	6/28/2024	4,175.00	USD	BOB MORGAN LUMBER & CONCR		Contractor Services	22-nich-replacement of aldyl a in NV-3
2024	5303890	Miscellaneous Outside Services		20240628	6/28/2024	290.22	USD	CHARTER COMMUNICATIONS	OPERATING LLC		
2024	5303310	Consultant Services		20240628	6/28/2024	1,995.00	USD	KEYANA COMPANY LLC			
2024	5303310	Consultant Services		20240628	6/28/2024	3,500.00	USD	GABBERT CONSULTING CO LLC			
2024	5303325	Professional/Temporary Labor		20240628	6/28/2024	1,524.00	USD	ALPHA BUSINESS SOLUTIONS		James Potter	
2024	5303030	Contractor Services			6/28/2024	-1,008.00	USD			Transfer Costs	23-nich-sl-repl-952 south main-CANCEL
2024	5303030	Contractor Services			6/28/2024	1,008.00	USD			Transfer Costs	23-nich-sl-repl-950 s main
2024	5303030	Contractor Services		20240628	6/28/2024	100.00	USD	SPARKS ENTERPRISES LLC		Contractor Services	23Stat-Rel-4"Steel Hwy 587 Beattyville
2024	5303030	Contractor Services		20240628	6/28/2024	1,560.00	USD	SPARKS ENTERPRISES LLC		Contractor Services	22BERA-INS PIPELINE IN LINCOLN CO
2024	5303030	Contractor Services		20240628	6/28/2024	1,125.00	USD	SPARKS ENTERPRISES LLC		Contractor Services	22-nich-replacement of aldyl a in NV-3
2024	5998501	SVC Only-Essential Services - 2200	EXECUTIVE.ALLOC1.E		7/8/2024	571.23	USD			PNG Services - ESSN Services	
2024	5998511	SVC Only-Essential Sundry - 2200	EXECUTIVE.ALLOC1.E		7/8/2024	11.61	USD			PNG Services - ESSN Sundry	
2024	5998501	SVC Only-Essential Services - 2200	HELPDESK.ALLOC1.E		7/8/2024	563.71	USD			PNG Services - ESSN Services	
2024	5998501	SVC Only-Essential Services - 2200	CYBERSEC2.ALLOC2.E		7/8/2024	246.91	USD			PNG Services - ESSN Services	
2024	5998511	SVC Only-Essential Sundry - 2200	CYBERSEC2.ALLOC2.E		7/8/2024	288.43	USD			PNG Services - ESSN Sundry	
2024	5303890	Miscellaneous Outside Services	ACT		6/26/2024	828.18	USD			Amortize Platts 2023-2024 June 2024	
2024	5303890	Miscellaneous Outside Services	ACT		6/26/2024	21.37	USD			Amortize Platts 2023-2024 June 2024	
2024	5303210	Accounting/Auditing Services	PWC 2023 Audit		6/27/2024	489.99	USD			PWC June 2024 Audit Accrual	
2024	5303210	Accounting/Auditing Services	PWC 2024 Audit		6/27/2024	4,959.12	USD			PWC June 2024 Audit Accrual	
2024	5303315	IT/Telecom Contractor Services			7/1/2024	-232.50	USD			CTR SR01/135103	
2024	5303315	IT/Telecom Contractor Services			7/1/2024	-2,725.35	USD			CTR SR01/135104	
2024	5303315	IT/Telecom Contractor Services			7/1/2024	-1,846.21	USD			CTR SR01/165104	
2024	5303210	Accounting/Auditing Services	F37		7/1/2024	469.80	USD			ADP Fees	
2024	5303210	Accounting/Auditing Services	XWK		7/1/2024	2,093.80	USD			ADP Fees	
2024	5998501	SVC Only-Essential Services - 2200	ACCTGSVC.ALLOC1.E		7/8/2024	6,330.67	USD			PNG Services - ESSN Services	
2024	5998511	SVC Only-Essential Sundry - 2200	ACCTGSVC.ALLOC1.E		7/8/2024	4,363.27	USD			PNG Services - ESSN Sundry	
2024	5998501	SVC Only-Essential Services - 2200	INTAUDIT.ALLOC1.E		7/8/2024	1,379.06	USD			PNG Services - ESSN Services	
2024	5998511	SVC Only-Essential Sundry - 2200	INTAUDIT.ALLOC1.E		7/8/2024	541.32	USD			PNG Services - ESSN Sundry	
2024	5998501	SVC Only-Essential Services - 2200	TAXSVC.ALLOC1.E		7/8/2024	-1,329.36	USD			PNG Services - ESSN Services	
2024	5998511	SVC Only-Essential Sundry - 2200	TAXSVC.ALLOC1.E		7/8/2024	625.77	USD			PNG Services - ESSN Sundry	
2024	5998501	SVC Only-Essential Services - 2200	TREASURY.ALLOC1.E		7/8/2024	789.73	USD			PNG Services - ESSN Services	
2024	5998511	SVC Only-Essential Sundry - 2200	TREASURY.ALLOC1.E		7/8/2024	30,968.32	USD			PNG Services - ESSN Sundry	
2024	5998501	SVC Only-Essential Services - 2200	PLANBUDG.ALLOC1.E		7/8/2024	6,645.28	USD			PNG Services - ESSN Services	
2024	5998511	SVC Only-Essential Sundry - 2200	PLANBUDG.ALLOC1.E		7/8/2024	339.98	USD			PNG Services - ESSN Sundry	
2024	5998501	SVC Only-Essential Services - 2200	REGLEGAL.ALLOC2.E		7/8/2024	844.93	USD			PNG Services - ESSN Services	
2024	5998511	SVC Only-Essential Sundry - 2200	REGLEGAL.ALLOC2.E		7/8/2024	142.08	USD			PNG Services - ESSN Sundry	
2024	5998501	SVC Only-Essential Services - 2200	CUSTRELAT.ALLOC2.E		7/8/2024	749.36	USD			PNG Services - ESSN Services	
2024	5998511	SVC Only-Essential Sundry - 2200	CUSTRELAT.ALLOC2.E		7/8/2024	2.89	USD			PNG Services - ESSN Sundry	
2024	5998501	SVC Only-Essential Services - 2200	HUMANRSRCS.ALLOC2.		7/8/2024	19,124.47	USD			PNG Services - ESSN Services	
2024	5998511	SVC Only-Essential Sundry - 2200	HUMANRSRCS.ALLOC2.		7/8/2024	21,488.13	USD			PNG Services - ESSN Sundry	
2024	5998501	SVC Only-Essential Services - 2200	LEGALSVC.ALLOC1.E		7/8/2024	4,207.73	USD			PNG Services - ESSN Services	
2024	5998511	SVC Only-Essential Sundry - 2200	LEGALSVC.ALLOC1.E		7/8/2024	852.14	USD			PNG Services - ESSN Sundry	
2024	5998501	SVC Only-Essential Services - 2200	COMREL.ALLOC2.E		7/8/2024	1,502.63	USD			PNG Services - ESSN Services	
2024	5998511	SVC Only-Essential Sundry - 2200	COMREL.ALLOC2.E		7/8/2024	764.14	USD			PNG Services - ESSN Sundry	
2024	5998501	SVC Only-Essential Services - 2200	TELECOMM.ALLOC2.E		7/8/2024	6,011.04	USD			PNG Services - ESSN Services	

2024	5998511	SVC Only-Essential Sundry - 2200	TELECOMM.ALLOC2.E		7/8/2024	20.17	USD		PNG Services - ESSN Sundry	
2024	5998501	SVC Only-Essential Services - 2200	CYBERSEC.ALLOC2.E		7/8/2024	3,464.22	USD		PNG Services - ESSN Services	
2024	5998511	SVC Only-Essential Sundry - 2200	CYBERSEC.ALLOC2.E		7/8/2024	427.85	USD		PNG Services - ESSN Sundry	
2024	5998501	SVC Only-Essential Services - 2200	APPLIC.ALLOC2.E		7/8/2024	7,522.69	USD		PNG Services - ESSN Services	
2024	5998511	SVC Only-Essential Sundry - 2200	APPLIC.ALLOC2.E		7/8/2024	2,120.64	USD		PNG Services - ESSN Sundry	
2024	5998501	SVC Only-Essential Services - 2200	SAFETY.ALLOC2.E		7/8/2024	3,681.81	USD		PNG Services - ESSN Services	
2024	5998511	SVC Only-Essential Sundry - 2200	SAFETY.ALLOC2.E		7/8/2024	116.16	USD		PNG Services - ESSN Sundry	
2024	5998501	SVC Only-Essential Services - 2200	CALL.ALLOC2.E		7/8/2024	2,745.05	USD		PNG Services - ESSN Services	
2024	5998511	SVC Only-Essential Sundry - 2200	CALL.ALLOC2.E		7/8/2024	238.48	USD		PNG Services - ESSN Sundry	
2024	5998501	SVC Only-Essential Services - 2200	FLEET.ALLOC2.E		7/8/2024	3,337.71	USD		PNG Services - ESSN Services	
2024	5998511	SVC Only-Essential Sundry - 2200	FLEET.ALLOC2.E		7/8/2024	42.39	USD		PNG Services - ESSN Sundry	
2024	5998501	SVC Only-Essential Services - 2200	EXECUTIVE.ALLOC1.E		7/8/2024	9,356.34	USD		PNG Services - ESSN Services	
2024	5998511	SVC Only-Essential Sundry - 2200	EXECUTIVE.ALLOC1.E		7/8/2024	190.17	USD		PNG Services - ESSN Sundry	
2024	5998501	SVC Only-Essential Services - 2200	HELPDESK.ALLOC1.E		7/8/2024	7,761.36	USD		PNG Services - ESSN Services	
2024	5998501	SVC Only-Essential Services - 2200	CYBERSEC2.ALLOC2.E		7/8/2024	3,311.03	USD		PNG Services - ESSN Services	
2024	5998511	SVC Only-Essential Sundry - 2200	CYBERSEC2.ALLOC2.E		7/8/2024	3,867.75	USD		PNG Services - ESSN Sundry	
2024	5303890	Miscellaneous Outside Services	PNC Bank Fees		7/2/2024	6,513.55	USD		6/30/24 PNC Bank Fees-Lockbox	
2024	5303890	Miscellaneous Outside Services	PNC Bank Fees		7/2/2024	199.84	USD		6/30/24 PNC Bank Fees	
2024	5303890	Miscellaneous Outside Services	PNC Bank Fees		7/2/2024	3,562.08	USD		6/30/24 PNC Bank Fees-Lockbox	
2024	5303890	Miscellaneous Outside Services	PNC Bank Fees		7/2/2024	47.58	USD		6/30/24 PNC Bank Fees	
2024	5303315	IT/Telecom Contractor Services			7/2/2024	671.93	USD	PNG COMPANIES LLC	ORD 201600098	Customer Service Enhancements 2023 - PNG
2024	5303315	IT/Telecom Contractor Services			7/2/2024	78.40	USD	PNG COMPANIES LLC	ORD 201600105	Perceptive Content Upg - PNG
2024	5303315	IT/Telecom Contractor Services			7/2/2024	2,107.43	USD	PNG COMPANIES LLC	ORD 201600115	AP Automation
2024	5303315	IT/Telecom Contractor Services			7/2/2024	-13,665.30	USD		ORD 201600123	Finance Enhancements (PNG) - 2024
2024	5303315	IT/Telecom Contractor Services			7/2/2024	2,263.35	USD	PNG COMPANIES LLC	ORD 201600126	BW/BI Reporting Enhancements(PNG) - 2024
2024	5303315	IT/Telecom Contractor Services			7/2/2024	181.35	USD	PNG COMPANIES LLC	ORD 201600127	SAP Security Enhancements (PNG) - 2024
2024	5303315	IT/Telecom Contractor Services			7/2/2024	5,566.47	USD	PNG COMPANIES LLC	ORD 201600130	Operations Enhancements 2024 (PNG)
2024	5303315	IT/Telecom Contractor Services			7/2/2024	1,858.84	USD	PNG COMPANIES LLC	ORD 201600131	Construction Enhancements 2024 (PNG)
2024	5303315	IT/Telecom Contractor Services			7/2/2024	4,588.03	USD	PNG COMPANIES LLC	ORD 201600132	Customer Srvc Improvements 2024 (PNG)
2024	5303315	IT/Telecom Contractor Services			7/2/2024	2,121.00	USD	PNG COMPANIES LLC	ORD 201600135	SAP Analytics Cloud (PNG)
2024	5303315	IT/Telecom Contractor Services			7/2/2024	3,272.40	USD	PNG COMPANIES LLC	ORD 201600137	Weather Normalization (PNG)
2024	5303315	IT/Telecom Contractor Services			7/2/2024	501.77	USD	PNG COMPANIES LLC	ORD 201600145	Cyber Risk Remediation (PNG)
2024	5303315	IT/Telecom Contractor Services			7/2/2024	-6,060.00	USD		ORD 201600147	Grp Reporting & BPC Enhancements (PNG)
2024	5303315	IT/Telecom Contractor Services			7/2/2024	648.12	USD	PNG COMPANIES LLC	ORD 201600151	Supply Chain Enhancements (PNG)
2024	5303315	IT/Telecom Contractor Services			7/2/2024	232.50	USD	PEOPLES NATURAL GAS COMPA	CTR SR01/135103	
2024	5303315	IT/Telecom Contractor Services			7/2/2024	4,647.06	USD	PEOPLES NATURAL GAS COMPA	CTR SR01/135104	
2024	5303315	IT/Telecom Contractor Services			7/2/2024	3,148.02	USD	PEOPLES NATURAL GAS COMPA	CTR SR01/165104	
2024	5999058	Inter-Company Operating Expenses-1800-Delgasco	CM Allocation - 05		7/3/2024	-21,541.30	USD		Allocation of Variable Costs of CM to Subs - May 2	
2024	5999059	Inter-Company Operating Expenses-1900-ENPRO	CM Allocation - 05		7/3/2024	-8,191.93	USD		Allocation of Variable Costs of CM to Subs - May 2	
2024	5303991	Miscellaneous Outside Services - 2200	ACCTGSVC.ALLOC1		7/3/2024	28.98	USD		Miscellaneous Outside Services-2200	
2024	5303991	Miscellaneous Outside Services - 2200	FIXASSETS.ALLOC2		7/3/2024	3.68	USD		Miscellaneous Outside Services-2200	
2024	5303991	Miscellaneous Outside Services - 2200	ACCTSPAY.ALLOC1		7/3/2024	162.09	USD		Miscellaneous Outside Services-2200	
2024	5303991	Miscellaneous Outside Services - 2200	CASHMGT.ALLOC1		7/3/2024	3.39	USD		Miscellaneous Outside Services-2200	
2024	5303991	Miscellaneous Outside Services - 2200	REGLEGAL.ALLOC2		7/3/2024	0.35	USD		Miscellaneous Outside Services-2200	
2024	5303991	Miscellaneous Outside Services - 2200	HUMANRSRCS.ALLOC2		7/3/2024	22.56	USD		Miscellaneous Outside Services-2200	
2024	5303991	Miscellaneous Outside Services - 2200	PIPEREPL.ALLOC2		7/3/2024	0.01	USD		Miscellaneous Outside Services-2200	
2024	5303991	Miscellaneous Outside Services - 2200	OPSADMIN.ALLOC2		7/3/2024	2.47	USD		Miscellaneous Outside Services-2200	
2024	5303991	Miscellaneous Outside Services - 2200	ACCTGSVC.ALLOC1		7/3/2024	274.16	USD		Miscellaneous Outside Services-2200	
2024	5303991	Miscellaneous Outside Services - 2200	FIXASSETS.ALLOC2		7/3/2024	224.94	USD		Miscellaneous Outside Services-2200	
2024	5303991	Miscellaneous Outside Services - 2200	ACCTSPAY.ALLOC1		7/3/2024	2,600.26	USD		Miscellaneous Outside Services-2200	
2024	5303991	Miscellaneous Outside Services - 2200	CASHMGT.ALLOC1		7/3/2024	55.51	USD		Miscellaneous Outside Services-2200	
2024	5303991	Miscellaneous Outside Services - 2200	REGLEGAL.ALLOC2		7/3/2024	6.86	USD		Miscellaneous Outside Services-2200	
2024	5303991	Miscellaneous Outside Services - 2200	HUMANRSRCS.ALLOC2		7/3/2024	310.66	USD		Miscellaneous Outside Services-2200	
2024	5303210	Accounting/Auditing Services	PWC 2023 Audit Tru		7/3/2024	-172.62	USD		PWC 2023 Audit True-Up	
2024	5303210	Accounting/Auditing Services	PWC 2023 Audit Tru		7/3/2024	-1,747.06	USD		PWC 2023 Audit True-Up	
2024	5303220	Legal Services	2024DELTARATECASE		7/5/2024	-1,793.25	USD		WBS 2024DELTARATECASE	
2024	5303315	IT/Telecom Contractor Services			7/5/2024	55.30	USD	PEOPLES NATURAL GAS COMPA	CTR SR01/135104	
2024	5303315	IT/Telecom Contractor Services			7/5/2024	37.46	USD	PEOPLES NATURAL GAS COMPA	CTR SR01/165104	
2024	5303315	IT/Telecom Contractor Services	O&M		7/1/2024	8,000.00	USD		IDI Consulting--Delta Support	
2024	5303890	Miscellaneous Outside Services			7/2/2024	-3,070.00	USD			Pikeville New Mtr Installation Residenti
2024	5303890	Miscellaneous Outside Services			7/2/2024	3,070.00	USD		ORD 133800PKYC	PKYC New Meter Installation Residential
2024	5303310	Consultant Services			7/2/2024	-1,995.00	USD			
2024	5303310	Consultant Services			7/2/2024	1,995.00	USD		CTR SR01/164710	
2024	5303030	Contractor Services			7/2/2024	-1,200.00	USD			
2024	5303030	Contractor Services			7/2/2024	1,200.00	USD		CTR SR01/167702	
2024	5303890	Miscellaneous Outside Services			7/5/2024	-3,609.66	USD			
2024	5303890	Miscellaneous Outside Services			7/5/2024	3,609.66	USD		CTR SR01/131318	
2024	5303030	Contractor Services			7/5/2024	-2,257.64	USD			
2024	5303030	Contractor Services			7/5/2024	2,257.64	USD		CTR SR01/169107	
2024	5303030	Contractor Services			7/5/2024	-2,856.00	USD			
2024	5303030	Contractor Services			7/5/2024	2,856.00	USD		CTR SR01/169108	
2024	5303890	Miscellaneous Outside Services			7/5/2024	-4,384.50	USD			
2024	5303890	Miscellaneous Outside Services			7/5/2024	4,384.50	USD		CTR SR01/169108	
2024	5303030	Contractor Services			7/5/2024	-10,085.25	USD			
2024	5303030	Contractor Services			7/5/2024	10,085.25	USD		CTR SR01/169108	
2024	5303220	Legal Services		1046581	7/9/2024	3,058.65	USD		SKO	
2024	5303220	Legal Services		1046582	7/9/2024	2,310.75	USD		SKO	
2024	5303220	Legal Services		1046583	7/9/2024	1,381.95	USD		SKO	
2024	5303220	Legal Services		1046584	7/9/2024	261.45	USD		SKO	
2024	5303220	Legal Services		1046585	7/9/2024	553.50	USD		SKO	
2024	5303220	Legal Services		1046586	7/9/2024	5,798.70	USD		SKO	
2024	5303220	Legal Services		1046587	7/9/2024	1,931.85	USD		SKO	
2024	5303220	Legal Services		1047100	7/9/2024	8,409.60	USD		SKO	
2024	5998501	SVC Only-Essential Services - 2200	ACCTGSVC.ALLOC1.E		7/8/2024	669.18	USD		PNG Services - ESSN Services	
2024	5998511	SVC Only-Essential Sundry - 2200	ACCTGSVC.ALLOC1.E		7/8/2024	461.22	USD		PNG Services - ESSN Sundry	

2024	5998501	SVC Only-Essential Services - 2200	INTAUDIT.ALLOC1.E		7/8/2024	84.20	USD	PNG Services - ESSN Services		
2024	5998511	SVC Only-Essential Sundry - 2200	INTAUDIT.ALLOC1.E		7/8/2024	33.05	USD	PNG Services - ESSN Sundry		
2024	5998501	SVC Only-Essential Services - 2200	TAXSVC.ALLOC1.E		7/8/2024	-64.85	USD	PNG Services - ESSN Services		
2024	5998511	SVC Only-Essential Sundry - 2200	TAXSVC.ALLOC1.E		7/8/2024	30.52	USD	PNG Services - ESSN Sundry		
2024	5998501	SVC Only-Essential Services - 2200	TREASURY.ALLOC1.E		7/8/2024	48.21	USD	PNG Services - ESSN Services		
2024	5998511	SVC Only-Essential Sundry - 2200	TREASURY.ALLOC1.E		7/8/2024	1,890.70	USD	PNG Services - ESSN Sundry		
2024	5998501	SVC Only-Essential Services - 2200	PLANBUDG.ALLOC1.E		7/8/2024	405.71	USD	PNG Services - ESSN Services		
2024	5998511	SVC Only-Essential Sundry - 2200	PLANBUDG.ALLOC1.E		7/8/2024	20.76	USD	PNG Services - ESSN Sundry		
2024	5998501	SVC Only-Essential Services - 2200	REGLEGAL.ALLOC2.E		7/8/2024	42.55	USD	PNG Services - ESSN Services		
2024	5998511	SVC Only-Essential Sundry - 2200	REGLEGAL.ALLOC2.E		7/8/2024	7.15	USD	PNG Services - ESSN Sundry		
2024	5998501	SVC Only-Essential Services - 2200	CUSTRELAT.ALLOC2.E		7/8/2024	68.70	USD	PNG Services - ESSN Services		
2024	5998511	SVC Only-Essential Sundry - 2200	CUSTRELAT.ALLOC2.E		7/8/2024	0.26	USD	PNG Services - ESSN Sundry		
2024	5998501	SVC Only-Essential Services - 2200	HUMANRSRCS.ALLOC2.		7/8/2024	1,389.02	USD	PNG Services - ESSN Services		
2024	5998511	SVC Only-Essential Sundry - 2200	HUMANRSRCS.ALLOC2.		7/8/2024	1,560.70	USD	PNG Services - ESSN Sundry		
2024	5998501	SVC Only-Essential Services - 2200	LEGALSVC.ALLOC1.E		7/8/2024	256.89	USD	PNG Services - ESSN Services		
2024	5998511	SVC Only-Essential Sundry - 2200	LEGALSVC.ALLOC1.E		7/8/2024	52.03	USD	PNG Services - ESSN Sundry		
2024	5998501	SVC Only-Essential Services - 2200	COMREL.ALLOC2.E		7/8/2024	118.79	USD	PNG Services - ESSN Services		
2024	5998511	SVC Only-Essential Sundry - 2200	COMREL.ALLOC2.E		7/8/2024	60.41	USD	PNG Services - ESSN Sundry		
2024	5998501	SVC Only-Essential Services - 2200	TELECOMM.ALLOC2.E		7/8/2024	448.26	USD	PNG Services - ESSN Services		
2024	5998511	SVC Only-Essential Sundry - 2200	TELECOMM.ALLOC2.E		7/8/2024	1.51	USD	PNG Services - ESSN Sundry		
2024	5998501	SVC Only-Essential Services - 2200	CYBERSEC.ALLOC2.E		7/8/2024	258.33	USD	PNG Services - ESSN Services		
2024	5998511	SVC Only-Essential Sundry - 2200	CYBERSEC.ALLOC2.E		7/8/2024	31.91	USD	PNG Services - ESSN Sundry		
2024	5998501	SVC Only-Essential Services - 2200	APPLIC.ALLOC2.E		7/8/2024	560.98	USD	PNG Services - ESSN Services		
2024	5998511	SVC Only-Essential Sundry - 2200	APPLIC.ALLOC2.E		7/8/2024	158.14	USD	PNG Services - ESSN Sundry		
2024	5998501	SVC Only-Essential Services - 2200	SUPCHAIN.ALLOC2.E		7/8/2024	10.23	USD	PNG Services - ESSN Services		
2024	5998511	SVC Only-Essential Sundry - 2200	SUPCHAIN.ALLOC2.E		7/8/2024	0.32	USD	PNG Services - ESSN Sundry		
2024	5998501	SVC Only-Essential Services - 2200	SAFETY.ALLOC2.E		7/8/2024	221.36	USD	PNG Services - ESSN Services		
2024	5998511	SVC Only-Essential Sundry - 2200	SAFETY.ALLOC2.E		7/8/2024	6.98	USD	PNG Services - ESSN Sundry		
2024	5998501	SVC Only-Essential Services - 2200	CALL.ALLOC2.E		7/8/2024	217.00	USD	PNG Services - ESSN Services		
2024	5998511	SVC Only-Essential Sundry - 2200	CALL.ALLOC2.E		7/8/2024	18.85	USD	PNG Services - ESSN Sundry		
2024	5998501	SVC Only-Essential Services - 2200	FLEET.ALLOC2.E		7/8/2024	174.89	USD	PNG Services - ESSN Services		
2024	5998511	SVC Only-Essential Sundry - 2200	FLEET.ALLOC2.E		7/8/2024	2.22	USD	PNG Services - ESSN Sundry		
2024	5303030	Contractor Services		232045	7/3/2024	714.00	USD	Martin Contracting	24STAT-RET SVC 459 SMALLWOOD RD	
2024	5303030	Contractor Services		232045	7/3/2024	357.00	USD	Martin Contracting	22STAT-RET SVC 223 FIFTH AVE	
2024	5303030	Contractor Services		232045	7/3/2024	357.00	USD	Martin Contracting	22STAT-RET SVC 80 FIFTH AVE	
2024	5303030	Contractor Services		232045	7/3/2024	497.00	USD	Martin Contracting	20Stat-REP-Aldyl-A Main in Camargo	
2024	5303030	Contractor Services		232045	7/3/2024	714.00	USD	Martin Contracting	24-nich-sl-new-141robert road	
2024	5303030	Contractor Services		232045	7/3/2024	714.00	USD	Martin Contracting	24-nich-sl-new-112 magnolia	
2024	5303030	Contractor Services		232046	7/3/2024	714.00	USD	Martin Contracting	24MIDD-REP-709 KY 92- RANDY HYDE	
2024	5303030	Contractor Services		232046	7/3/2024	3,105.00	USD	Martin Contracting	24MIDD-SVC-1238 N. 12TH STREET-JIMMY JN	
2024	5303030	Contractor Services		232046	7/3/2024	1,606.50	USD	Martin Contracting		
2024	5303030	Contractor Services		232046	7/3/2024	1,249.50	USD	Martin Contracting		
2024	5303030	Contractor Services		232046	7/3/2024	357.00	USD	Martin Contracting	24WILL-RETSVC-9DELLCTPR#61325211	
2024	5303030	Contractor Services		232047	7/3/2024	714.00	USD	Martin Contracting	24 BERA SVC 223 BROOK COVE # 35	
2024	5303030	Contractor Services		232047	7/3/2024	714.00	USD	Martin Contracting	24 BERA SVC 224 BROOK COVE # 54	
2024	5303030	Contractor Services		232047	7/3/2024	714.00	USD	Martin Contracting	24 BERA SVC 154 STILLWATER DR # 15	
2024	5303030	Contractor Services		232047	7/3/2024	714.00	USD	Martin Contracting	24 BERA SVC 158 STILLWATER # 14	
2024	5303030	Contractor Services		232047	7/3/2024	481.50	USD	Martin Contracting	24 BERA SVC 162 STILLWATER DR # 13	
2024	5303030	Contractor Services		232047	7/3/2024	481.50	USD	Martin Contracting	24 BERA SVC 166 STILLWATER DR # 12	
2024	5303030	Contractor Services		232047	7/3/2024	321.00	USD	Martin Contracting	24 BERA SVC 170 STILLWATER DR # 11	
2024	5303030	Contractor Services		232047	7/3/2024	1,428.00	USD	Martin Contracting	24 BERA SVC 174 STILLWATER DR # 10	
2024	5303030	Contractor Services		232048	7/3/2024	3,852.00	USD	Martin Contracting	21Stat-Rep-Aldyl-A Main in Clay City	
2024	5303030	Contractor Services		232048	7/3/2024	1,428.00	USD	Martin Contracting	21Stat-REP-Aldyl-A Pl. Main in Powell Co	
2024	5303030	Contractor Services		232048	7/3/2024	714.00	USD	Martin Contracting	24STAT REPSVC 5439 MAIN ST	
2024	5303030	Contractor Services		232038	7/3/2024	68,040.63	USD	Martin Contracting	22BERA-INS PIPELINE IN LINCOLN CO	
2024	5303030	Contractor Services		150800	7/3/2024	315,181.45	USD	Martin Contracting	22BERA-INS PIPELINE IN LINCOLN CO	
2024	5303030	Contractor Services		231785	7/3/2024	12,482.00	USD	Martin Contracting	22-nich-replacement of aldyl a in NV-3	
2024	5303220	Legal Services	Estimate		7/3/2024	14,450.00	USD	SKO		
2024	5303030	Contractor Services	Estimate		7/3/2024	7,740.75	USD	ENSITE USA	21NICH-INS-TRANSMISSION LINE #2 MAD CO	
2024	5303030	Contractor Services	Estimate		7/3/2024	75.00	USD	ENSITE USA	21NICH-INS-TRANSMISSION LINE #2 JESS CO	
2024	5303030	Contractor Services	Estimate		7/3/2024	9,817.07	USD	ENSITE USA	23-nich- easement acuisition madison	
2024	5303030	Contractor Services	Estimate		7/3/2024	26,701.75	USD	ENSITE USA	23 BERA EXT 8" STEEL GAS ROCKCASTLE CO	
2024	5303030	Contractor Services	Estimate		7/3/2024	459.75	USD	ENSITE USA	23 BERA EXT 8" STEEL MAIN BROADHEAD CITY	
2024	5303030	Contractor Services	Estimate		7/3/2024	738.00	USD	ENSITE USA	23 BERA 8" STEEL MIAN IN MT VERNON CITY	
2024	5303030	Contractor Services	Estimate		7/3/2024	3,151.55	USD	ENSITE USA	24 BERA REP ALDYL-A MAIN KINGSTON AREA	
2024	5303030	Contractor Services	Estimate		7/3/2024	27,515.05	USD	ENSITE USA	24CORB-REP-2"ALDYLACORBINCITYWHITLEYCO	
2024	5303030	Contractor Services		202677	7/3/2024	20,000.00	USD	SUPERIOR HOME IMPROVEMENTS	WINCHESTER BATHROOM RENOVATION	
2024	5303030	Contractor Services		86329	7/3/2024	191,956.28	USD	CRESCENT CONSULTING	24MIDD.REP C-M WELL 22-2 TUBING REPLACED	
2024	5303030	Contractor Services		45315	7/3/2024	36,585.45	USD	ROE ENTERPRISES INC	23CORB-INS-4" STEEL TO LAUREL RIDGE	
2024	5303030	Contractor Services		232039	7/3/2024	19,206.00	USD	Martin Contracting	21Stat-Rep-Aldyl-A Main in Clay City	
2024	5303030	Contractor Services		232040	7/3/2024	13,704.00	USD	Martin Contracting	REP PRP ALDYL-A NORTH CORBIN	
2024	5303030	Contractor Services		232041	7/3/2024	10,320.00	USD	Martin Contracting	21Stat-REP-Aldyl-A Pl. Main in Powell Co	
2024	5303030	Contractor Services		232041	7/3/2024	1,344.00	USD	Martin Contracting	24STAT REPSVC 5540 MAIN ST	
2024	5303030	Contractor Services		232041	7/3/2024	1,344.00	USD	Martin Contracting	24STAT REPSVC 5574 MAIN ST	
2024	5303030	Contractor Services		232042	7/3/2024	13,440.00	USD	Martin Contracting	REP PRP ALDYL-A NORTH CORBIN	
2024	5303030	Contractor Services		232043	7/3/2024	15,109.00	USD	Martin Contracting	21Stat-REP-Aldyl-A Pl. Main in Powell Co	
2024	5303030	Contractor Services		232043	7/3/2024	2,320.00	USD	Martin Contracting	21Stat-Rep-Aldyl-A Main in Clay City	
2024	5303030	Contractor Services		232044	7/3/2024	10,752.00	USD	Martin Contracting	21Stat-REP-Aldyl-A Pl. Main in Powell Co	
2024	5303030	Contractor Services		232044	7/3/2024	2,544.00	USD	Martin Contracting	21Stat-Rep-Aldyl-A Main in Clay City	
2024	5303030	Contractor Services		232045	7/3/2024	714.00	USD	Martin Contracting	24STAT SVC 117 GRAND AVE	
2024	5303030	Contractor Services		232045	7/3/2024	714.00	USD	Martin Contracting	24STAT SVC 58 RAILROAD ST	
2024	5303030	Contractor Services		232045	7/3/2024	178.50	USD	Martin Contracting	24STAT SVC 28 LEE AVE	
2024	5303030	Contractor Services		232045	7/3/2024	2,320.50	USD	Martin Contracting		
2024	5303325	Professional/Temporary Labor		60566	7/3/2024	2,565.40	USD	ALPHA BUSINESS SOLUTIONS	23CORB-INS-4" STEEL TO LAUREL RIDGE	
2024	5303325	Professional/Temporary Labor		57815	7/3/2024	2,146.30	USD	ALPHA BUSINESS SOLUTIONS	23CORB-INS-4" STEEL TO LAUREL RIDGE	

2024	5303325	Professional/Temporary Labor		59216	7/3/2024	2,286.00	USD		ALPHA BUSINESS SOLUTIONS	
2024	5303325	Professional/Temporary Labor		59207	7/3/2024	1,879.60	USD		ALPHA BUSINESS SOLUTIONS	23CORB-INS-4" STEEL TO LAUREL RIDGE
2024	5303325	Professional/Temporary Labor		58926	7/3/2024	1,981.20	USD		ALPHA BUSINESS SOLUTIONS	23CORB-INS-4" STEEL TO LAUREL RIDGE
2024	5303325	Professional/Temporary Labor		58335	7/3/2024	3,810.00	USD		ALPHA BUSINESS SOLUTIONS	
2024	5303325	Professional/Temporary Labor		58026	7/3/2024	2,908.30	USD		ALPHA BUSINESS SOLUTIONS	23CORB-INS-4" STEEL TO LAUREL RIDGE
2024	5303325	Professional/Temporary Labor	Farell Finch Accru		7/5/2024	240.00	USD		Farell Finch-- Inv # 5531	
2024	5303325	Professional/Temporary Labor	Farell Finch Accru		7/5/2024	480.00	USD		Farell Finch-- Inv # 5551	
2024	5303325	Professional/Temporary Labor	Farell Finch Accru		7/5/2024	1,035.00	USD		Farell Finch-- Inv # 5544	
2024	5303325	Professional/Temporary Labor	Farell Finch Accru		7/5/2024	1,437.50	USD		Farell Finch-- Inv # 5570	
2024	5303325	Professional/Temporary Labor	Farell Finch Accru		7/5/2024	230.00	USD		Farell Finch-- Inv # 5557	
2024	5303315	IT/Telecom Contractor Services	O&M		7/5/2024	-8,000.00	USD		IDI Consulting--Delta Support	
2024	5303220	Legal Services	Estimate		7/5/2024	-14,450.00	USD		SKO	
2024	5303030	Contractor Services	Estimate		7/5/2024	-7,740.75	USD		ENSITE USA	21NICH-INS-TRANSMISSION LINE #2 MAD CO
2024	5303030	Contractor Services	Estimate		7/5/2024	-75.00	USD		ENSITE USA	21NICH-INS-TRANSMISSION LINE #2 JESS CO
2024	5303030	Contractor Services	Estimate		7/5/2024	-9,817.07	USD		ENSITE USA	23-nich- easement acuisition madison
2024	5303030	Contractor Services	Estimate		7/5/2024	-26,701.75	USD		ENSITE USA	23 BERA EXT 8" STEEL GAS ROCKCASTLE CO
2024	5303030	Contractor Services	Estimate		7/5/2024	-459.75	USD		ENSITE USA	23 BERA EXT 8" STEEL MAIN BROADHEAD CITY
2024	5303030	Contractor Services	Estimate		7/5/2024	-738.00	USD		ENSITE USA	23 BERA 8" STEEL MIAN IN MT VERNON CITY
2024	5303030	Contractor Services	Estimate		7/5/2024	-3,151.55	USD		ENSITE USA	24 BERA REP ALDYL-A MAIN KINGSTON AREA
2024	5303030	Contractor Services	Estimate		7/5/2024	-27,515.05	USD		ENSITE USA	24CORB-REP-2"ALDYLACORBINCITYWHITLEYCO
2024	5303030	Contractor Services		202677	7/5/2024	-20,000.00	USD		SUPERIOR HOME IMPROVEMENTS	WINCHESTER BATHROOM RENOVATION
2024	5303030	Contractor Services		86329	7/5/2024	-191,956.28	USD		CRESCENT CONSULTING	24MIDD.REP C-M WELL 22-2 TUBING REPLACED
2024	5303030	Contractor Services		45315	7/5/2024	-36,585.45	USD		ROE ENTERPRISES INC	23CORB-INS-4" STEEL TO LAUREL RIDGE
2024	5303030	Contractor Services		232039	7/5/2024	-19,206.00	USD		Martin Contracting	21Stat-Rep-Aldyl-A Main in Clay City
2024	5303030	Contractor Services		232040	7/5/2024	-13,704.00	USD		Martin Contracting	REP PRP ALDYL-A NORTH CORBIN
2024	5303030	Contractor Services		232041	7/5/2024	-10,320.00	USD		Martin Contracting	21Stat-REP-Aldyl-A Pl. Main in Powell Co
2024	5303030	Contractor Services		232041	7/5/2024	-1,344.00	USD		Martin Contracting	24STAT REPSVC 5540 MAIN ST
2024	5303030	Contractor Services		232041	7/5/2024	-1,344.00	USD		Martin Contracting	24STAT REPSVC 5574 MAIN ST
2024	5303030	Contractor Services		232042	7/5/2024	-13,440.00	USD		Martin Contracting	REP PRP ALDYL-A NORTH CORBIN
2024	5303030	Contractor Services		232043	7/5/2024	-15,109.00	USD		Martin Contracting	21Stat-REP-Aldyl-A Pl. Main in Powell Co
2024	5303030	Contractor Services		232043	7/5/2024	-2,320.00	USD		Martin Contracting	21Stat-Rep-Aldyl-A Main in Clay City
2024	5303030	Contractor Services		232044	7/5/2024	-10,752.00	USD		Martin Contracting	21Stat-REP-Aldyl-A Pl. Main in Powell Co
2024	5303030	Contractor Services		232044	7/5/2024	-2,544.00	USD		Martin Contracting	21Stat-Rep-Aldyl-A Main in Clay City
2024	5303030	Contractor Services		232045	7/5/2024	-714.00	USD		Martin Contracting	24STAT SVC 117 GRAND AVE
2024	5303030	Contractor Services		232045	7/5/2024	-714.00	USD		Martin Contracting	24STAT SVC 58 RAILROAD ST
2024	5303030	Contractor Services		232045	7/5/2024	-178.50	USD		Martin Contracting	24STAT SVC 28 LEE AVE
2024	5303030	Contractor Services		232045	7/5/2024	-2,320.50	USD		Martin Contracting	
2024	5303030	Contractor Services		232045	7/5/2024	-714.00	USD		Martin Contracting	24STAT-RET SVC 459 SMALLWOOD RD
2024	5303030	Contractor Services		232045	7/5/2024	-357.00	USD		Martin Contracting	22STAT-RET SVC 223 FIFTH AVE
2024	5303030	Contractor Services		232045	7/5/2024	-357.00	USD		Martin Contracting	22STAT-RET SVC 80 FIFTH AVE
2024	5303030	Contractor Services		232045	7/5/2024	-497.00	USD		Martin Contracting	20Stat-REP-Aldyl-A Main in Camargo
2024	5303030	Contractor Services		232045	7/5/2024	-714.00	USD		Martin Contracting	24-nich-sl-new-141robert road
2024	5303030	Contractor Services		232045	7/5/2024	-714.00	USD		Martin Contracting	24-nich-sl-new-112 magnolia
2024	5303030	Contractor Services		232046	7/5/2024	-714.00	USD		Martin Contracting	24MIDD-REP-709 KY 92- RANDY HYDE
2024	5303030	Contractor Services		232046	7/5/2024	-3,105.00	USD		Martin Contracting	24MIDD-SVC-1238 N. 12TH STREET-JIMMY JN
2024	5303030	Contractor Services		232046	7/5/2024	-1,606.50	USD		Martin Contracting	
2024	5303030	Contractor Services		232046	7/5/2024	-1,249.50	USD		Martin Contracting	
2024	5303030	Contractor Services		232046	7/5/2024	-357.00	USD		Martin Contracting	24WILL-RETSVC-9DELLCTPR#61325211
2024	5303030	Contractor Services		232047	7/5/2024	-714.00	USD		Martin Contracting	24 BERA SVC 223 BROOK COVE # 35
2024	5303220	Legal Services		1046581	7/15/2024	-3,058.65	USD		SKO	
2024	5303220	Legal Services		1046582	7/15/2024	-2,310.75	USD		SKO	
2024	5303220	Legal Services		1046583	7/15/2024	-1,381.95	USD		SKO	
2024	5303220	Legal Services		1046584	7/15/2024	-261.45	USD		SKO	
2024	5303220	Legal Services		1046585	7/15/2024	-553.50	USD		SKO	
2024	5303220	Legal Services		1046586	7/15/2024	-5,798.70	USD		SKO	
2024	5303220	Legal Services		1046587	7/15/2024	-1,931.85	USD		SKO	
2024	5303220	Legal Services		1047100	7/15/2024	-8,409.60	USD		SKO	
2024	5303030	Contractor Services		232047	7/5/2024	-714.00	USD		Martin Contracting	24 BERA SVC 224 BROOK COVE # 54
2024	5303030	Contractor Services		232047	7/5/2024	-714.00	USD		Martin Contracting	24 BERA SVC 154 STILLWATER DR # 15
2024	5303030	Contractor Services		232047	7/5/2024	-714.00	USD		Martin Contracting	24 BERA SVC 158 STILLWATER # 14
2024	5303030	Contractor Services		232047	7/5/2024	-481.50	USD		Martin Contracting	24 BERA SVC 162 STILLWATER DR # 13
2024	5303030	Contractor Services		232047	7/5/2024	-481.50	USD		Martin Contracting	24 BERA SVC 166 STILLWATER DR # 12
2024	5303030	Contractor Services		232047	7/5/2024	-321.00	USD		Martin Contracting	24 BERA SVC 170 STILLWATER DR # 11
2024	5303030	Contractor Services		232047	7/5/2024	-1,428.00	USD		Martin Contracting	24 BERA SVC 174 STILLWATER DR # 10
2024	5303030	Contractor Services		232048	7/5/2024	-3,852.00	USD		Martin Contracting	21Stat-Rep-Aldyl-A Main in Clay City
2024	5303030	Contractor Services		232048	7/5/2024	-1,428.00	USD		Martin Contracting	21Stat-REP-Aldyl-A Pl. Main in Powell Co
2024	5303030	Contractor Services		232048	7/5/2024	-714.00	USD		Martin Contracting	24STAT REPSVC 5439 MAIN ST
2024	5303030	Contractor Services		232038	7/5/2024	-68,040.63	USD		Martin Contracting	22BERA-INS PIPELINE IN LINCOLN CO
2024	5303030	Contractor Services		150800	7/5/2024	-315,181.45	USD		Martin Contracting	22BERA-INS PIPELINE IN LINCOLN CO
2024	5303030	Contractor Services		231785	7/5/2024	-12,482.00	USD		Martin Contracting	22-nich-replacement of aldyl a in NV-3
2024	5303325	Professional/Temporary Labor		60566	7/5/2024	-2,565.40	USD		ALPHA BUSINESS SOLUTIONS	23CORB-INS-4" STEEL TO LAUREL RIDGE
2024	5303325	Professional/Temporary Labor		57815	7/5/2024	-2,146.30	USD		ALPHA BUSINESS SOLUTIONS	23CORB-INS-4" STEEL TO LAUREL RIDGE
2024	5303325	Professional/Temporary Labor		59216	7/5/2024	-2,286.00	USD		ALPHA BUSINESS SOLUTIONS	
2024	5303325	Professional/Temporary Labor		59207	7/5/2024	-1,879.60	USD		ALPHA BUSINESS SOLUTIONS	23CORB-INS-4" STEEL TO LAUREL RIDGE
2024	5303325	Professional/Temporary Labor		58926	7/5/2024	-1,981.20	USD		ALPHA BUSINESS SOLUTIONS	23CORB-INS-4" STEEL TO LAUREL RIDGE
2024	5303325	Professional/Temporary Labor		58335	7/5/2024	-3,810.00	USD		ALPHA BUSINESS SOLUTIONS	
2024	5303325	Professional/Temporary Labor		58026	7/5/2024	-2,908.30	USD		ALPHA BUSINESS SOLUTIONS	23CORB-INS-4" STEEL TO LAUREL RIDGE
2024	5303325	Professional/Temporary Labor	Farell Finch Accru		7/5/2024	-240.00	USD		Farell Finch-- Inv # 5531	
2024	5303325	Professional/Temporary Labor	Farell Finch Accru		7/5/2024	-480.00	USD		Farell Finch-- Inv # 5551	
2024	5303325	Professional/Temporary Labor	Farell Finch Accru		7/5/2024	-1,035.00	USD		Farell Finch-- Inv # 5544	
2024	5303325	Professional/Temporary Labor	Farell Finch Accru		7/5/2024	-1,437.50	USD		Farell Finch-- Inv # 5570	
2024	5303325	Professional/Temporary Labor	Farell Finch Accru		7/5/2024	-230.00	USD		Farell Finch-- Inv # 5557	
2024	5303030	Contractor Services		20240701	7/1/2024	176,295.04	USD	CRESCENT CONSULTING LLC	Contractor Services	24MIDD.REP C-M WELL 22-2 TUBING REPLACED
2024	5303030	Contractor Services		20240701	7/1/2024	15,661.24	USD	CRESCENT CONSULTING LLC	Contractor Services	24MIDD.REP C-M WELL 22-2 TUBING REPLACED
2024	5303890	Miscellaneous Outside Services		20240702	7/3/2024	131.97	USD	UTILITIES & INDUSTRIES IN	Misc Outside Services	

2024	5303030	Contractor Services	20240702	7/2/2024	1,966,040.00	USD	TEXAS EASTERN TRANSMISSIO		Contractor Services	24NICH-INS- TAP ON ENBRIDGE
2024	5303030	Contractor Services	20240702	7/15/2024	160.14	USD	EVAPAR INC		Contractor Services	
2024	5303030	Contractor Services	20240702	7/2/2024	315,181.45	USD	MARTIN CONTRACTING INC		Contractor Services	22BERA-INS PIPELINE IN LINCOLN CO
2024	5303890	Miscellaneous Outside Services	20240703	7/3/2024	1,045.65	USD	KING BEE DELIVERY LLC			
2024	5303890	Miscellaneous Outside Services	20240703	7/3/2024	836.52	USD	KING BEE DELIVERY LLC			
2024	5303890	Miscellaneous Outside Services	20240703	7/3/2024	1,045.65	USD	KING BEE DELIVERY LLC			
2024	5303890	Miscellaneous Outside Services	20240703	7/3/2024	1,045.65	USD	KING BEE DELIVERY LLC			
2024	5303890	Miscellaneous Outside Services	20240703	7/3/2024	1,045.65	USD	KING BEE DELIVERY LLC			
2024	5303890	Miscellaneous Outside Services	20240703	7/3/2024	1,045.65	USD	KING BEE DELIVERY LLC			
2024	5303890	Miscellaneous Outside Services	20240703	7/3/2024	1,045.65	USD	KING BEE DELIVERY LLC			
2024	5303325	Professional/Temporary Labor	20240703	7/3/2024	1,879.60	USD	ALPHA BUSINESS SOLUTIONS		Jesse Stivers 05/20-05/23	23CORB-INS-4" STEEL TO LAUREL RIDGE
2024	5303325	Professional/Temporary Labor	20240703	7/3/2024	1,981.20	USD	ALPHA BUSINESS SOLUTIONS		Jesse Stivers 05/13-05/16	23CORB-INS-4" STEEL TO LAUREL RIDGE
2024	5303030	Contractor Services	20240703	7/3/2024	68,040.63	USD	MARTIN CONTRACTING INC		Contractor Services	23 BERA EXT 8" STEEL MAIN CRAB ORCHARD
2024	5303030	Contractor Services	20240703	7/3/2024	10,320.00	USD	MARTIN CONTRACTING INC		Contractor Services	21Stat-REP-Aldyl-A Pl. Main in Powell Co
2024	5303030	Contractor Services	20240703	7/3/2024	1,344.00	USD	MARTIN CONTRACTING INC		Contractor Services	24STAT REPSVC 5540 MAIN ST
2024	5303030	Contractor Services	20240703	7/3/2024	1,344.00	USD	MARTIN CONTRACTING INC		Contractor Services	24STAT REPSVC 5574 MAIN ST
2024	5303030	Contractor Services	20240703	7/3/2024	19,206.00	USD	MARTIN CONTRACTING INC		Contractor Services	21Stat-Rep-Aldyl-A Main in Clay City
2024	5303030	Contractor Services	20240703	7/3/2024	10,752.00	USD	MARTIN CONTRACTING INC		Contractor Services	21Stat-REP-Aldyl-A Pl. Main in Powell Co
2024	5303030	Contractor Services	20240703	7/3/2024	2,544.00	USD	MARTIN CONTRACTING INC		Contractor Services	21Stat-Rep-Aldyl-A Main in Clay City
2024	5303030	Contractor Services	20240703	7/3/2024	13,440.00	USD	MARTIN CONTRACTING INC		Contractor Services	REP PRP ALDYL-A NORTH CORBIN
2024	5303030	Contractor Services	20240703	7/3/2024	15,109.00	USD	MARTIN CONTRACTING INC		Contractor Services	21Stat-REP-Aldyl-A Pl. Main in Powell Co
2024	5303030	Contractor Services	20240703	7/3/2024	2,320.00	USD	MARTIN CONTRACTING INC		Contractor Services	21Stat-Rep-Aldyl-A Main in Clay City
2024	5303030	Contractor Services	20240703	7/3/2024	13,704.00	USD	MARTIN CONTRACTING INC		Contractor Services	REP PRP ALDYL-A NORTH CORBIN
2024	5303030	Contractor Services	20240703	7/3/2024	3,852.00	USD	MARTIN CONTRACTING INC		Contractor Services	21Stat-Rep-Aldyl-A Main in Clay City
2024	5303030	Contractor Services	20240703	7/3/2024	1,428.00	USD	MARTIN CONTRACTING INC		Contractor Services	21Stat-REP-Aldyl-A Pl. Main in Powell Co
2024	5303030	Contractor Services	20240703	7/3/2024	714.00	USD	MARTIN CONTRACTING INC		Contractor Services	24STAT REPSVC 5439 MAIN ST
2024	5303030	Contractor Services	20240703	7/3/2024	714.00	USD	MARTIN CONTRACTING INC		Contractor Services	24 BERA SVC 223 BROOK COVE # 35
2024	5303030	Contractor Services	20240703	7/3/2024	714.00	USD	MARTIN CONTRACTING INC		Contractor Services	24 BERA SVC 224 BROOK COVE # 54
2024	5303030	Contractor Services	20240703	7/3/2024	1,428.00	USD	MARTIN CONTRACTING INC		Contractor Services	24 BERA REP SVC 204 PEACH BLOOM HILL
2024	5303030	Contractor Services	20240703	7/3/2024	714.00	USD	MARTIN CONTRACTING INC		Contractor Services	24 BERA SVC 154 STILLWATER DR # 15
2024	5303030	Contractor Services	20240703	7/3/2024	714.00	USD	MARTIN CONTRACTING INC		Contractor Services	24 BERA SVC 158 STILLWATER # 14
2024	5303030	Contractor Services	20240703	7/3/2024	481.50	USD	MARTIN CONTRACTING INC		Contractor Services	24 BERA SVC 162 STILLWATER DR # 13
2024	5303030	Contractor Services	20240703	7/3/2024	481.50	USD	MARTIN CONTRACTING INC		Contractor Services	24 BERA SVC 166 STILLWATER DR # 12
2024	5303030	Contractor Services	20240703	7/3/2024	321.00	USD	MARTIN CONTRACTING INC		Contractor Services	24 BERA SVC 170 STILLWATER DR # 11
2024	5303030	Contractor Services	20240703	7/3/2024	1,428.00	USD	MARTIN CONTRACTING INC		Contractor Services	24 BERA SVC 174 STILLWATER DR # 10
2024	5303030	Contractor Services	20240703	7/3/2024	714.00	USD	MARTIN CONTRACTING INC		Contractor Services	24MIDD-REP-709 KY 92- RANDY HYDE
2024	5303030	Contractor Services	20240703	7/3/2024	3,105.00	USD	MARTIN CONTRACTING INC		Contractor Services	24MIDD-SVC-1238 N. 12TH STREET-JIMMY JN
2024	5303030	Contractor Services	20240703	7/3/2024	714.00	USD	MARTIN CONTRACTING INC		Contractor Services	24WILL-RETSVC-9DELLCTPR#61325211
2024	5303030	Contractor Services	20240703	7/3/2024	1,606.50	USD	MARTIN CONTRACTING INC		Contractor Services	
2024	5303030	Contractor Services	20240703	7/3/2024	1,249.50	USD	MARTIN CONTRACTING INC		Contractor Services	
2024	5303030	Contractor Services	20240703	7/3/2024	20,000.00	USD	SUPERIOR HOME IMPROVEMENT		Contractor Services	WINCHESTER BATHROOM RENOVATION
2024	5303030	Contractor Services	20240703	7/5/2024	9,125.00	USD	SGM MURPHY'S EXCAVATING		Contractor Services	22-nich-replacement of aldyl a in NV-3
2024	5303030	Contractor Services	20240703	7/3/2024	36,585.45	USD	ROE ENTERPRISES INC.	SWARTZ PIPELINE CONTRACTI	Contractor Services	23CORB-INS-4" STEEL TO LAUREL RIDGE
2024	5303030	Contractor Services	20240703	7/3/2024	465.00	USD	SPARKS ENTERPRISES LLC		Contractor Services	22Owng-Ins-2" Reg St.in Farmers
2024	5303030	Contractor Services	20240703	7/3/2024	465.00	USD	SPARKS ENTERPRISES LLC		Contractor Services	22Owng-Ext- 4" piping in Farmers
2024	5303325	Professional/Temporary Labor	20240708	7/8/2024	2,286.00	USD	ALPHA BUSINESS SOLUTIONS		James Potter 05/21-05/23	
2024	5303325	Professional/Temporary Labor	20240708	7/8/2024	3,810.00	USD	ALPHA BUSINESS SOLUTIONS		James Potter	
2024	5303325	Professional/Temporary Labor	20240708	7/8/2024	2,908.30	USD	ALPHA BUSINESS SOLUTIONS		Jesse Stivers 04/22-04/26	23CORB-INS-4" STEEL TO LAUREL RIDGE
2024	5303325	Professional/Temporary Labor	20240708	7/8/2024	2,146.30	USD	ALPHA BUSINESS SOLUTIONS		Jesse Stivers 04/15-04/18	23CORB-INS-4" STEEL TO LAUREL RIDGE
2024	5303325	Professional/Temporary Labor	20240708	7/8/2024	2,565.40	USD	ALPHA BUSINESS SOLUTIONS			23CORB-INS-4" STEEL TO LAUREL RIDGE
2024	5303030	Contractor Services	20240708	7/8/2024	2,320.50	USD	MARTIN CONTRACTING INC		Contractor Services	
2024	5303030	Contractor Services	20240708	7/8/2024	497.00	USD	MARTIN CONTRACTING INC		Contractor Services	
2024	5303030	Contractor Services	20240708	7/8/2024	714.00	USD	MARTIN CONTRACTING INC		Contractor Services	24STAT SVC 117 GRAND AVE
2024	5303030	Contractor Services	20240708	7/8/2024	714.00	USD	MARTIN CONTRACTING INC		Contractor Services	24STAT SVC 58 RAILROAD ST
2024	5303030	Contractor Services	20240708	7/8/2024	178.50	USD	MARTIN CONTRACTING INC		Contractor Services	24STAT SVC 28 LEE AVE
2024	5303030	Contractor Services	20240708	7/8/2024	714.00	USD	MARTIN CONTRACTING INC		Contractor Services	24STAT-RET SVC 459 SMALLWOOD RD
2024	5303030	Contractor Services	20240708	7/8/2024	357.00	USD	MARTIN CONTRACTING INC		Contractor Services	22STAT-RET SVC 223 FIFTH AVE
2024	5303030	Contractor Services	20240708	7/8/2024	357.00	USD	MARTIN CONTRACTING INC		Contractor Services	22STAT-RET SVC 80 FIFTH AVE
2024	5303030	Contractor Services	20240708	7/8/2024	714.00	USD	MARTIN CONTRACTING INC		Contractor Services	24-nich-sl-new-141robert road
2024	5303030	Contractor Services	20240708	7/8/2024	714.00	USD	MARTIN CONTRACTING INC		Contractor Services	24-nich-sl-new-112 magnolia
2024	5303030	Contractor Services	20240708	7/8/2024	2,915.00	USD	COVERALL SERVICE COMPANY	NGT CORPORATION DBA	Contractor Services	
2024	5303030	Contractor Services	20240708	7/8/2024	38,946.00	USD	SUPERIOR HOME IMPROVEMENT		Contractor Services	WINCHESTER BATHROOM RENOVATION
2024	5303030	Contractor Services	20240708	7/8/2024	2,374.00	USD	SUPERIOR HOME IMPROVEMENT		Contractor Services	WINCHESTER BATHROOM RENOVATION
2024	5303030	Contractor Services	20240708	7/30/2024	-2,374.00	USD	SUPERIOR HOME IMPROVEMENT		Contractor Services	WINCHESTER BATHROOM RENOVATION
2024	5303030	Contractor Services	20240708	7/8/2024	125.00	USD	CENTERS REFRIGERATION INC		Contractor Services	
2024	5303320	Training Services	20240708	7/8/2024	4,365.00	USD	BLUEGRASS CDL ACADEMY LLC		Training	
2024	5303030	Contractor Services	20240708	7/8/2024	2,950.00	USD	SWARTZ MOWING INC		Contractor Services	24MIDD-REL 1200' OF MBM NEAR LOG MTN
2024	5303030	Contractor Services	20240708	7/8/2024	565.40	USD	MAYS LIMESTONE PRODUCTS L		Contractor Services	23CORBINS-2"PEDISTR-LWD#2REG
2024	5303310	Consultant Services	20240709	7/9/2024	1,575.00	USD	CAPITAL LINK CONSULTANTS			
2024	5303890	Miscellaneous Outside Services	20240709	7/9/2024	1,530.00	USD	COLUMBIA GULF TRANSMISSIO	CPG OPCO LP DBA		
2024	5303325	Professional/Temporary Labor	20240709	7/9/2024	2,413.00	USD	ALPHA BUSINESS SOLUTIONS		Jesse Stivers 05/28 - 05/31	23CORB-INS-4" STEEL TO LAUREL RIDGE
2024	5303325	Professional/Temporary Labor	20240709	7/9/2024	1,574.80	USD	ALPHA BUSINESS SOLUTIONS		Jesse Stivers 06/03-06/05	23CORB-INS-4" STEEL TO LAUREL RIDGE
2024	5303325	Professional/Temporary Labor	20240709	7/9/2024	3,810.00	USD	ALPHA BUSINESS SOLUTIONS		James Potter 05/06-05/10	
2024	5303030	Contractor Services	20240710	7/10/2024	10,443.00	USD	MARTIN CONTRACTING INC		Contractor Services	22-nich-replacement of aldyl a in NV-3
2024	5303030	Contractor Services	20240710	7/10/2024	1,160.00	USD	MARTIN CONTRACTING INC		Contractor Services	24-nich-sl-rep-218 n main
2024	5303030	Contractor Services	20240710	7/10/2024	879.00	USD	MARTIN CONTRACTING INC		Contractor Services	24-nich-sl-rep-200 n main st
2024	5303030	Contractor Services	20240710	7/10/2024	1,208.40	USD	RED RIVER ENTERPRISE LLC	DBA JASON STANFIELD	Contractor Services	
2024	5303030	Contractor Services	20240710	7/10/2024	2,332.00	USD	COVERALL SERVICE COMPANY	NGT CORPORATION DBA	Contractor Services	
2024	5303030	Contractor Services	20240710	7/11/2024	125.00	USD	CENTERS REFRIGERATION INC		Contractor Services	
2024	5303030	Contractor Services	20240710	7/10/2024	26,134.50	USD	ROE ENTERPRISES INC.	SWARTZ PIPELINE CONTRACTI	Contractor Services	23CORB-INS-4" STEEL TO LAUREL RIDGE
2024	5303030	Contractor Services	20240710	7/10/2024	72.61	USD	BATES SECURITY, LLC		Contractor Services	
2024	5303890	Miscellaneous Outside Services	20240711	7/11/2024	4,335.00	USD	KENTUCKY811	KENTUCKY UNDERGROUND PROT		
2024	5303325	Professional/Temporary Labor	20240711	7/11/2024	2,298.70	USD	ALPHA BUSINESS SOLUTIONS		Jesse Stivers 06/17-06/20	23CORB-INS-4" STEEL TO LAUREL RIDGE
2024	5303890	Miscellaneous Outside Services	20240711	7/11/2024	1,530.00	USD	COLUMBIA GULF TRANSMISSIO	CPG OPCO LP DBA	Fixed Fee 06-2024	
2024	5303030	Contractor Services	20240712	7/15/2024	468.12	USD	CALDWELL STONE CO INC		Contractor Services	23 BERA EXT 8" STEEL MAIN CRAB ORCHARD

2024	5303030	Contractor Services	20240712	7/15/2024	1,129.02	USD	CALDWELL STONE CO INC		Contractor Services	22BERA-INS PIPELINE IN LINCOLN CO
2024	5303030	Contractor Services	20240712	7/15/2024	1,608.70	USD	CALDWELL STONE CO INC		Contractor Services	23 BERA EXT 8" STEEL MAIN CRAB ORCHARD
2024	5303030	Contractor Services	20240712	7/15/2024	1,167.58	USD	CALDWELL STONE CO INC		Contractor Services	22BERA-INS PIPELINE IN LINCOLN CO
2024	5303030	Contractor Services	20240712	7/15/2024	653.14	USD	HINKLE CONTRACTING COMPAN		Contractor Services	24STAT SVC 120 NOLAN CT
2024	5303030	Contractor Services	20240712	7/15/2024	557.88	USD	THE ALLEN CO INC		Contractor Services	24 BERA MAIN EXT 2" PL BROOK COVE DR
2024	5303030	Contractor Services	20240712	7/15/2024	1,102.69	USD	THE ALLEN CO INC		Contractor Services	24 BERA MAIN EXT 2" PL BROOK COVE DR
2024	5303030	Contractor Services	20240712	7/15/2024	1,176.20	USD	THE ALLEN CO INC		Contractor Services	24 BERA MAIN EXT 2" PL BROOK COVE DR
2024	5303030	Contractor Services	20240715	7/15/2024	593.88	USD	CALDWELL STONE CO INC		Contractor Services	22BERA-INS PIPELINE IN LINCOLN CO
2024	5303030	Contractor Services	20240715	7/15/2024	2,573.13	USD	HINKLE CONTRACTING COMPAN		Contractor Services	21Stat-Rep-Aldyl-A Main in Clay City
2024	5303030	Contractor Services	20240715	7/15/2024	648.87	USD	HINKLE CONTRACTING COMPAN		Contractor Services	
2024	5303030	Contractor Services	20240715	7/15/2024	1,072.95	USD	THE ALLEN CO INC		Contractor Services	24 BERA MAIN EXT 2" PL BROOK COVE DR
2024	5303030	Contractor Services	20240715	7/15/2024	535.48	USD	THE ALLEN CO INC		Contractor Services	24 BERA MAIN EXT 2" PL BROOK COVE DR
2024	5303030	Contractor Services	20240716	7/16/2024	25,093.53	USD	MARTIN CONTRACTING INC		Contractor Services	22BERA-INS PIPELINE IN LINCOLN CO
2024	5303030	Contractor Services	20240716	7/16/2024	72,080.85	USD	MARTIN CONTRACTING INC		Contractor Services	23 BERA EXT 8" STEEL MAIN CRAB ORCHARD
2024	5303030	Contractor Services	20240716	7/16/2024	10,080.00	USD	MARTIN CONTRACTING INC		Contractor Services	REP PRP ALDYL-A NORTH CORBIN
2024	5303030	Contractor Services	20240716	7/16/2024	8,400.00	USD	MARTIN CONTRACTING INC		Contractor Services	21Stat-Rep-Aldyl-A Main in Clay City
2024	5303030	Contractor Services	20240716	7/16/2024	3,192.00	USD	MARTIN CONTRACTING INC		Contractor Services	21Stat-REP-Aldyl-A Pl. Main in Powell Co
2024	5303030	Contractor Services	20240716	7/16/2024	10,401.00	USD	MARTIN CONTRACTING INC		Contractor Services	21Stat-Rep-Aldyl-A Main in Clay City
2024	5303030	Contractor Services	20240716	7/16/2024	9,912.00	USD	MARTIN CONTRACTING INC		Contractor Services	REP PRP ALDYL-A NORTH CORBIN
2024	5303030	Contractor Services	20240716	7/16/2024	1,428.00	USD	MARTIN CONTRACTING INC		Contractor Services	24-nich-sl-new-341 bass pond glenn
2024	5303030	Contractor Services	20240716	7/16/2024	1,428.00	USD	MARTIN CONTRACTING INC		Contractor Services	24-nich-sl-new-601 friendly ave
2024	5303030	Contractor Services	20240716	7/16/2024	1,428.00	USD	MARTIN CONTRACTING INC		Contractor Services	24-nich-sl-new-140 kinglet point
2024	5303030	Contractor Services	20240716	7/16/2024	570.00	USD	MARTIN CONTRACTING INC		Contractor Services	24-nich-sl-new-145 robert road
2024	5303030	Contractor Services	20240716	7/16/2024	2,142.00	USD	MARTIN CONTRACTING INC		Contractor Services	2"PEMAINONBECKSCRK
2024	5303030	Contractor Services	20240716	7/16/2024	714.00	USD	MARTIN CONTRACTING INC		Contractor Services	24WILL-REPSVC-254BECKSCRKPR#61322773
2024	5303030	Contractor Services	20240716	7/16/2024	107,814.26	USD	MARTIN CONTRACTING INC		Contractor Services	23 BERA EXT 8" STEEL MAIN CRAB ORCHARD
2024	5303030	Contractor Services	20240716	7/16/2024	892.50	USD	MARTIN CONTRACTING INC		Contractor Services	
2024	5303030	Contractor Services	20240716	7/16/2024	535.50	USD	MARTIN CONTRACTING INC		Contractor Services	
2024	5303030	Contractor Services	20240716	7/16/2024	1,071.00	USD	MARTIN CONTRACTING INC		Contractor Services	
2024	5303030	Contractor Services	20240716	7/16/2024	4,284.00	USD	MARTIN CONTRACTING INC		Contractor Services	
2024	5303030	Contractor Services	20240716	7/16/2024	10,882.00	USD	MARTIN CONTRACTING INC		Contractor Services	21Stat-Rep-Aldyl-A Main in Clay City
2024	5303030	Contractor Services	20240716	7/16/2024	2,544.00	USD	MARTIN CONTRACTING INC		Contractor Services	21Stat-REP-Aldyl-A Pl. Main in Powell Co
2024	5303030	Contractor Services	20240716	7/16/2024	13,440.00	USD	MARTIN CONTRACTING INC		Contractor Services	REP PRP ALDYL-A NORTH CORBIN
2024	5303030	Contractor Services	20240716	7/16/2024	13,776.00	USD	MARTIN CONTRACTING INC		Contractor Services	REP PRP ALDYL-A NORTH CORBIN
2024	5303030	Contractor Services	20240716	7/16/2024	13,404.00	USD	MARTIN CONTRACTING INC		Contractor Services	21Stat-Rep-Aldyl-A Main in Clay City
2024	5303030	Contractor Services	20240716	7/16/2024	1,284.00	USD	MARTIN CONTRACTING INC		Contractor Services	24 BERA SVC 508 SPYGLASS HILL
2024	5303030	Contractor Services	20240716	7/16/2024	714.00	USD	MARTIN CONTRACTING INC		Contractor Services	24 BERA SVC 201 BROOK COVE # 29
2024	5303030	Contractor Services	20240716	7/16/2024	892.50	USD	MARTIN CONTRACTING INC		Contractor Services	24bera-svc-177stillwater
2024	5303030	Contractor Services	20240716	7/16/2024	8,462.50	USD	MARTIN CONTRACTING INC		Contractor Services	21Stat-Rep-Aldyl-A Main in Clay City
2024	5303030	Contractor Services	20240716	7/16/2024	6,856.00	USD	MARTIN CONTRACTING INC		Contractor Services	21Stat-REP-Aldyl-A Pl. Main in Powell Co
2024	5303030	Contractor Services	20240716	7/16/2024	714.00	USD	MARTIN CONTRACTING INC		Contractor Services	24 BERA SVC 508 SPYGLASS HILL
2024	5303030	Contractor Services	20240716	7/16/2024	588.00	USD	MARTIN CONTRACTING INC		Contractor Services	24STAT REPSVC 5509 MAIN ST
2024	5303030	Contractor Services	20240716	7/16/2024	963.00	USD	MARTIN CONTRACTING INC		Contractor Services	21Stat-Rep-Aldyl-A Main in Clay City
2024	5303030	Contractor Services	20240716	7/16/2024	12,956.00	USD	MARTIN CONTRACTING INC		Contractor Services	21Stat-Rep-Aldyl-A Main in Clay City
2024	5303030	Contractor Services	20240716	7/16/2024	13,392.00	USD	MARTIN CONTRACTING INC		Contractor Services	21Stat-Rep-Aldyl-A Main in Clay City
2024	5303030	Contractor Services	20240716	7/16/2024	714.00	USD	MARTIN CONTRACTING INC		Contractor Services	24-nich-sl-new-237 ivy green
2024	5303030	Contractor Services	20240716	7/16/2024	714.00	USD	MARTIN CONTRACTING INC		Contractor Services	24-nich-sl-new-145 robert road
2024	5303030	Contractor Services	20240716	7/16/2024	1,071.00	USD	MARTIN CONTRACTING INC		Contractor Services	24-nich-sl-new-106 lily pond
2024	5303030	Contractor Services	20240716	7/16/2024	1,071.00	USD	MARTIN CONTRACTING INC		Contractor Services	24-nich-sl-new-104 lily pond
2024	5303030	Contractor Services	20240716	7/16/2024	714.00	USD	MARTIN CONTRACTING INC		Contractor Services	24-nich-sl-new-205 little leaf
2024	5303030	Contractor Services	20240716	7/16/2024	1,428.00	USD	MARTIN CONTRACTING INC		Contractor Services	24-nich-sl-new-204 fairway west
2024	5303030	Contractor Services	20240716	7/16/2024	1,428.00	USD	MARTIN CONTRACTING INC		Contractor Services	24-nich-sl-new-304 corbitt
2024	5303030	Contractor Services	20240716	7/16/2024	1,428.00	USD	MARTIN CONTRACTING INC		Contractor Services	24CORB-SVC-7933BUS25PR#61564514
2024	5303030	Contractor Services	20240716	7/16/2024	892.50	USD	MARTIN CONTRACTING INC		Contractor Services	24CORB-SVC-13GRAYSTONEDRPR#61580665
2024	5303030	Contractor Services	20240716	7/16/2024	714.00	USD	MARTIN CONTRACTING INC		Contractor Services	24CORB-SVC-507GENTRYPR#61595002
2024	5303030	Contractor Services	20240716	7/16/2024	535.50	USD	MARTIN CONTRACTING INC		Contractor Services	24LOND-RETSVC-391LEWISTONPR#61324994
2024	5303030	Contractor Services	20240716	7/16/2024	1,963.50	USD	MARTIN CONTRACTING INC		Contractor Services	
2024	5303030	Contractor Services	20240716	7/16/2024	1,606.50	USD	MARTIN CONTRACTING INC		Contractor Services	
2024	5303030	Contractor Services	20240716	7/16/2024	3,570.00	USD	MARTIN CONTRACTING INC		Contractor Services	
2024	5303030	Contractor Services	20240716	7/16/2024	535.50	USD	MARTIN CONTRACTING INC		Contractor Services	
2024	5303325	Professional/Temporary Labor	20240717	7/17/2024	1,778.00	USD	ALPHA BUSINESS SOLUTIONS		Jesse Stivers 07/01-07/03	23CORB-INS-4" STEEL TO LAUREL RIDGE
2024	5303030	Contractor Services	20240717	7/17/2024	1,208.40	USD	RED RIVER ENTERPRISE LLC	DBA JASON STANFIELD	Contractor Services	
2024	5303030	Contractor Services	20240717	7/17/2024	2,915.00	USD	COVERALL SERVICE COMPANY	NGT CORPORATION DBA	Contractor Services	
2024	5303030	Contractor Services	20240717	7/17/2024	25,000.00	USD	SUPERIOR HOME IMPROVEMENT		Contractor Services	WINCHESTER BATHROOM REMODEL
2024	5303030	Contractor Services	20240717	7/17/2024	14,609.10	USD	ROE ENTERPRISES INC.	SWARTZ PIPELINE CONTRACTI	Contractor Services	23CORB-INS-4" STEEL TO LAUREL RIDGE
2024	5303030	Contractor Services	20240717	7/17/2024	10,032.00	USD	ROE ENTERPRISES INC.	SWARTZ PIPELINE CONTRACTI	Contractor Services	23CORB-INS-4" STEEL TO LAUREL RIDGE
2024	5303030	Contractor Services	20240717	7/17/2024	750.00	USD	WALLACE LAWN SERVICE LLC		Contractor Services	
2024	5303030	Contractor Services	20240717	7/17/2024	597.69	USD	HINKLE CONTRACTING COMPAN		Contractor Services	21Stat-REP-Aldyl-A Pl. Main in Powell Co
2024	5303030	Contractor Services	20240717	7/17/2024	585.21	USD	HINKLE CONTRACTING COMPAN		Contractor Services	21Stat-Rep-Aldyl-A Main in Clay City
2024	5303030	Contractor Services	20240717	7/17/2024	585.27	USD	HINKLE CONTRACTING COMPAN		Contractor Services	21Stat-REP-Aldyl-A Pl. Main in Powell Co
2024	5303220	Legal Services	20240718	7/18/2024	2,100.00	USD	PRIME GROUP LLC THE			
2024	5303315	IT/Telecom Contractor Services	20240718	7/18/2024	1,875.02	USD	COGNIZANT TECHNOLOGY SOLU	US CORPORATION		UTEGRATION FERC MODULE
2024	5303890	Miscellaneous Outside Services	55000849	7/18/2024	328.50	USD			*Trip from 06/01/24 To 06/30/24 to WINCHESTER	
2024	5303030	Contractor Services	20240718	7/18/2024	28,500.00	USD	LILY MACHINE SHOP		Contractor Services	23MIDD-REP-STA.7119 REWORK DEHY REBOILER
2024	5303030	Contractor Services	20240718	7/18/2024	27,500.00	USD	LILY MACHINE SHOP		Contractor Services	23MIDD-REPSTA.7222 REWOK DEHY. REBOILER
2024	5303310	Consultant Services	20240719	7/19/2024	3,500.00	USD	GABBERT CONSULTING CO LLC			
2024	5303890	Miscellaneous Outside Services	20240719	7/19/2024	1,045.65	USD	KING BEE DELIVERY LLC			
2024	5303890	Miscellaneous Outside Services	20240719	7/19/2024	836.52	USD	KING BEE DELIVERY LLC			
2024	5303220	Legal Services	1046581	8/8/2024	3,058.65	USD			SKO	
2024	5303220	Legal Services	1046582	8/8/2024	2,310.75	USD			SKO	
2024	5303220	Legal Services	1046583	8/8/2024	1,381.95	USD			SKO	
2024	5303220	Legal Services	1046584	8/8/2024	261.45	USD			SKO	
2024	5303220	Legal Services	1046585	8/8/2024	553.50	USD			SKO	
2024	5303220	Legal Services	1046586	8/8/2024	5,798.70	USD			SKO	
2024	5303220	Legal Services	1046587	8/8/2024	1,931.85	USD			SKO	

2024	5303220	Legal Services		1047100	8/8/2024	8,409.60	USD			SKO	
2024	5303890	Miscellaneous Outside Services		20240723	7/23/2024	45.55	USD	PEOPLES NATURAL GAS COMPA			
2024	5303890	Miscellaneous Outside Services		20240723	7/23/2024	114.59	USD	PEOPLES NATURAL GAS COMPA			
2024	5303890	Miscellaneous Outside Services		20240723	7/23/2024	569.29	USD	PEOPLES NATURAL GAS COMPA			
2024	5303325	Professional/Temporary Labor		20240723	7/23/2024	2,260.60	USD	ALPHA BUSINESS SOLUTIONS		Jesse Stivers 07/08-07/11	23CORB-INS-4" STEEL TO LAUREL RIDGE
2024	5303030	Contractor Services		20240723	7/23/2024	1,037.85	USD	CALDWELL STONE CO INC		Contractor Services	22BERA-INS PIPELINE IN LINCOLN CO
2024	5303030	Contractor Services		20240723	7/23/2024	5,395.00	USD	BOB MORGAN LUMBER & CONCR		Contractor Services	22-nich-replacement of aldyl a in NV-3
2024	5303030	Contractor Services		20240723	7/23/2024	1,619.06	USD	THE ALLEN CO INC		Contractor Services	24 BERA MAIN EXT 2" PL BROOK COVE DR
2024	5303030	Contractor Services		20240724	7/24/2024	14,181.00	USD	MARTIN CONTRACTING INC		Contractor Services	21Stat-REP-Aldyl-A Pl. Main in Powell Co
2024	5303030	Contractor Services		20240724	7/24/2024	2,320.00	USD	MARTIN CONTRACTING INC		Contractor Services	21Stat-Rep-Aldyl-A Main in Clay City
2024	5303030	Contractor Services		20240724	7/24/2024	9,240.00	USD	MARTIN CONTRACTING INC		Contractor Services	21Stat-REP-Aldyl-A Pl. Main in Powell Co
2024	5303030	Contractor Services		20240724	7/31/2024	-14,181.00	USD	MARTIN CONTRACTING INC		Contractor Services	21Stat-REP-Aldyl-A Pl. Main in Powell Co
2024	5303030	Contractor Services		20240724	7/31/2024	-2,320.00	USD	MARTIN CONTRACTING INC		Contractor Services	21Stat-Rep-Aldyl-A Main in Clay City
2024	5303030	Contractor Services		20240724	7/24/2024	1,860.00	USD	HINKLE CONTRACTING COMPAN		Contractor Services	21Stat-Rep-Aldyl-A Main in Clay City
2024	5303030	Contractor Services		20240724	7/24/2024	724.93	USD	HINKLE CONTRACTING COMPAN		Contractor Services	21Stat-Rep-Aldyl-A Main in Clay City
2024	5303325	Professional/Temporary Labor		20240725	7/25/2024	5,805.00	USD	IDI CONSULTING LLC		June 1-30 2024	
2024	5303325	Professional/Temporary Labor		20240726	7/26/2024	480.00	USD	FARELL FINCH LLC			
2024	5303325	Professional/Temporary Labor		20240726	7/26/2024	240.00	USD	FARELL FINCH LLC			
2024	5303325	Professional/Temporary Labor		20240726	7/26/2024	1,437.50	USD	PNG COMPANIES LLC			
2024	5303325	Professional/Temporary Labor		20240726	7/26/2024	1,035.00	USD	PNG COMPANIES LLC			
2024	5303030	Contractor Services		20240726	7/26/2024	12,132.00	USD	MARTIN CONTRACTING INC		Contractor Services	21Stat-Rep-Aldyl-A Main in Clay City
2024	5303030	Contractor Services		20240726	7/26/2024	13,440.00	USD	MARTIN CONTRACTING INC		Contractor Services	21Stat-Rep-Aldyl-A Main in Clay City
2024	5303030	Contractor Services		20240726	7/26/2024	13,440.00	USD	MARTIN CONTRACTING INC		Contractor Services	REP PRP ALDYL-A NORTH CORBIN
2024	5303030	Contractor Services		20240726	7/26/2024	13,449.00	USD	MARTIN CONTRACTING INC		Contractor Services	21Stat-Rep-Aldyl-A Main in Clay City
2024	5303030	Contractor Services		20240726	7/26/2024	12,882.00	USD	MARTIN CONTRACTING INC		Contractor Services	21Stat-Rep-Aldyl-A Main in Clay City
2024	5303030	Contractor Services		20240726	7/26/2024	13,152.00	USD	MARTIN CONTRACTING INC		Contractor Services	21Stat-Rep-Aldyl-A Main in Clay City
2024	5303030	Contractor Services		20240726	7/26/2024	1,428.00	USD	MARTIN CONTRACTING INC		Contractor Services	24OWNG-RET-SVC-7350 HWY 60
2024	5303030	Contractor Services		20240726	7/26/2024	1,428.00	USD	MARTIN CONTRACTING INC		Contractor Services	23STAT SVC 8376 WINCHESTER RD
2024	5303030	Contractor Services		20240726	7/26/2024	7,456.00	USD	MARTIN CONTRACTING INC		Contractor Services	23CORB-INS-4"PEONHWY552
2024	5303030	Contractor Services		20240726	7/26/2024	5,472.00	USD	MARTIN CONTRACTING INC		Contractor Services	REP PRP ALDYL-A NORTH CORBIN
2024	5303030	Contractor Services		20240726	7/26/2024	7,318.50	USD	MARTIN CONTRACTING INC		Contractor Services	21Stat-Rep-Aldyl-A Main in Clay City
2024	5303030	Contractor Services		20240726	7/26/2024	1,071.00	USD	MARTIN CONTRACTING INC		Contractor Services	
2024	5303030	Contractor Services		20240726	7/26/2024	357.00	USD	MARTIN CONTRACTING INC		Contractor Services	
2024	5303030	Contractor Services		20240726	7/26/2024	25,385.00	USD	MARTIN CONTRACTING INC		Contractor Services	21Stat-Rep-Aldyl-A Main in Clay City
2024	5303030	Contractor Services		20240726	7/26/2024	4,284.00	USD	MARTIN CONTRACTING INC		Contractor Services	22-nich-replacement of aldyl a in NV-3
2024	5303030	Contractor Services		20240726	7/26/2024	3,456.00	USD	MARTIN CONTRACTING INC		Contractor Services	24-nich-sl-new-448 friendly ave
2024	5303030	Contractor Services		20240726	7/26/2024	1,428.00	USD	MARTIN CONTRACTING INC		Contractor Services	24BARB-SVC-250 GREGORY LN. - JIM BO HALL
2024	5303030	Contractor Services		20240726	7/26/2024	4,284.00	USD	MARTIN CONTRACTING INC		Contractor Services	24BARB-SVC-102 TINSLEY STREET- DALTON M
2024	5303030	Contractor Services		20240726	7/26/2024	4,284.00	USD	MARTIN CONTRACTING INC		Contractor Services	
2024	5303030	Contractor Services		20240726	7/26/2024	348.50	USD	ENSITE USA INC	DEPT 108	Contractor Services	24 BERA REP ALDYL-A MAIN KINGSTON AREA
2024	5303030	Contractor Services		20240726	7/26/2024	19,640.43	USD	ENSITE USA INC	DEPT 108	Contractor Services	24CORB-REP-2"ALDYLACORBINCITYWHITLEYCO
2024	5303030	Contractor Services		20240726	7/26/2024	29,120.00	USD	ENSITE USA INC	DEPT 108	Contractor Services	24CORB-REP-2"ALDYLACORBINCITYWHITLEYCO
2024	5303030	Contractor Services		20240726	7/26/2024	9,112.70	USD	ENSITE USA INC	DEPT 108	Contractor Services	24 BERA REP ALDYL-A MAIN KINGSTON AREA
2024	5303030	Contractor Services		20240726	7/26/2024	65,985.15	USD	ENSITE USA INC	DEPT 108	Contractor Services	24CORB-REP-2"ALDYLACORBINCITYWHITLEYCO
2024	5303030	Contractor Services		20240726	7/26/2024	41,320.00	USD	SUPERIOR HOME IMPROVEMENT		Contractor Services	WINCHESTER BATHROOM RENOVATION
2024	5303030	Contractor Services		20240726	7/26/2024	1,054.60	USD	ACCESS LAND SERVICES LLC		Contractor Services	23 BERA TRACK EASEMENT COST ROCKCASTLE
2024	5303030	Contractor Services		20240730	7/30/2024	107,295.84	USD	MARTIN CONTRACTING INC		Contractor Services	22BERA-INS PIPELINE IN LINCOLN CO
2024	5303030	Contractor Services		20240730	7/30/2024	48,680.00	USD	SGM MURPHY'S EXCAVATING		Contractor Services	22-nich-replacement of aldyl a in NV-3
2024	5303030	Contractor Services		20240730	7/30/2024	3,943.75	USD	SGM MURPHY'S EXCAVATING		Contractor Services	22-nich-replacement of aldyl a in NV-3
2024	5303030	Contractor Services		20240730	7/30/2024	1,062.27	USD	CALDWELL STONE CO INC		Contractor Services	22BERA-INS PIPELINE IN LINCOLN CO
2024	5303030	Contractor Services		20240730	7/30/2024	1,018.37	USD	CALDWELL STONE CO INC		Contractor Services	22BERA-INS PIPELINE IN LINCOLN CO
2024	5303890	Miscellaneous Outside Services		20240730	7/30/2024	450.00	USD	RESCUESTAT LLC		Misc Outside Services	
2024	5303890	Miscellaneous Outside Services		20240730	7/30/2024	450.00	USD	RESCUESTAT LLC		Misc Outside Services	
2024	5303890	Miscellaneous Outside Services		20240730	7/30/2024	450.00	USD	RESCUESTAT LLC		Misc Outside Services	
2024	5303890	Miscellaneous Outside Services		20240730	7/30/2024	450.00	USD	RESCUESTAT LLC		Misc Outside Services	
2024	5303890	Miscellaneous Outside Services		20240730	7/30/2024	450.00	USD	RESCUESTAT LLC		Misc Outside Services	
2024	5303890	Miscellaneous Outside Services			8/6/2024	-3,452.09	USD				
2024	5303890	Miscellaneous Outside Services			8/6/2024	3,452.09	USD			CTR SR01/131318	
2024	5303030	Contractor Services			8/6/2024	-535.50	USD				
2024	5303030	Contractor Services			8/6/2024	535.50	USD			CTR SR01/169108	
2024	5303030	Contractor Services			8/6/2024	-11,498.87	USD				
2024	5303030	Contractor Services			8/6/2024	11,498.87	USD			CTR SR01/169108	
2024	5303890	Miscellaneous Outside Services			8/6/2024	-4,335.00	USD				
2024	5303890	Miscellaneous Outside Services			8/6/2024	4,335.00	USD			CTR SR01/169108	
2024	5303030	Contractor Services			8/6/2024	-13,209.00	USD				
2024	5303030	Contractor Services			8/6/2024	13,209.00	USD			CTR SR01/169108	
2024	5303030	Contractor Services		232235	8/5/2024	12,248.00	USD			Martin Contracting	23CORB-INS-4"PEONHWY552
2024	5303030	Contractor Services		232236	8/5/2024	8,256.00	USD			Martin Contracting	19LOND-REP-8" UCS SOUTH DIXIE
2024	5303030	Contractor Services		232237	8/5/2024	1,428.00	USD			Martin Contracting	24-nich-sl-new-153 kinglet point
2024	5303030	Contractor Services		232237	8/5/2024	1,071.00	USD			Martin Contracting	24-nich-sl-new-150 Zoe road
2024	5303030	Contractor Services		232237	8/5/2024	357.00	USD			Martin Contracting	24-nich-sl-new-507 broadway
2024	5303030	Contractor Services		232237	8/5/2024	2,135.00	USD			Martin Contracting	24-nich-sl-new-1505 orchard dr
2024	5303030	Contractor Services		232238	8/5/2024	1,428.00	USD			Martin Contracting	
2024	5303030	Contractor Services		232238	8/5/2024	1,071.00	USD			Martin Contracting	24WILL-SVC-1000CROBENDPR#61593033
2024	5303030	Contractor Services		232238	8/5/2024	714.00	USD			Martin Contracting	04CORB-SVC-1107CIRCLDRPR#61599003
2024	5303030	Contractor Services		232238	8/5/2024	2,499.00	USD			Martin Contracting	24CORB-EXT-2"PEONROOKSBRANCHRD
2024	5303030	Contractor Services		232239	8/5/2024	357.00	USD			Martin Contracting	24STAT SVC 207 NORTH BEND RD
2024	5303030	Contractor Services		232239	8/5/2024	1,071.00	USD			Martin Contracting	
2024	5303030	Contractor Services		232239	8/5/2024	357.00	USD			Martin Contracting	24 BERA SVC 406 WYLDWOOD WAY # 4
2024	5303030	Contractor Services		232239	8/5/2024	1,428.00	USD			Martin Contracting	24 BERA SVC 197 WYLDWOOD WAY # 9
2024	5303030	Contractor Services		232239	8/5/2024	357.00	USD			Martin Contracting	24 BERA SVC 505 CHICKASAW DR # 74
2024	5303030	Contractor Services		232229	8/5/2024	65,210.90	USD			Martin Contracting	22BERA-INS PIPELINE IN LINCOLN CO
2024	5303325	Professional/Temporary Labor	Farell Finch Accru		8/5/2024	690.00	USD			Farell Finch-- Inv # 5644	
2024	5999058	Inter-Company Operating Expenses-1800-Delgasco	CM Allocation - 06		8/8/2024	-49,361.75	USD			Allocation of Variable Costs of CM to Subs - Jun 2	
2024	5999059	Inter-Company Operating Expenses-1900-ENPRO	CM Allocation - 06		8/8/2024	-12,814.45	USD			Allocation of Variable Costs of CM to Subs - Jun 2	

2024	5998501	SVC Only-Essential Services - 2200	ACCTGSVC.ALLOC1.E		8/8/2024	729.87	USD				PNG Services - ESSN Services
2024	5998511	SVC Only-Essential Sundry - 2200	ACCTGSVC.ALLOC1.E		8/8/2024	-145.34	USD				PNG Services - ESSN Sundry
2024	5998501	SVC Only-Essential Services - 2200	INTAUDIT.ALLOC1.E		8/8/2024	29.28	USD				PNG Services - ESSN Services
2024	5998511	SVC Only-Essential Sundry - 2200	INTAUDIT.ALLOC1.E		8/8/2024	67.26	USD				PNG Services - ESSN Sundry
2024	5998501	SVC Only-Essential Services - 2200	ACCTSPAY.ALLOC1.E		8/8/2024	29.93	USD				PNG Services - ESSN Services
2024	5998501	SVC Only-Essential Services - 2200	TAXSVC.ALLOC1.E		8/8/2024	110.03	USD				PNG Services - ESSN Services
2024	5998511	SVC Only-Essential Sundry - 2200	TAXSVC.ALLOC1.E		8/8/2024	8.78	USD				PNG Services - ESSN Sundry
2024	5998501	SVC Only-Essential Services - 2200	TREASURY.ALLOC1.E		8/8/2024	44.58	USD				PNG Services - ESSN Services
2024	5998511	SVC Only-Essential Sundry - 2200	TREASURY.ALLOC1.E		8/8/2024	60.85	USD				PNG Services - ESSN Sundry
2024	5998501	SVC Only-Essential Services - 2200	PLANBUDG.ALLOC1.E		8/8/2024	490.93	USD				PNG Services - ESSN Services
2024	5998511	SVC Only-Essential Sundry - 2200	PLANBUDG.ALLOC1.E		8/8/2024	377.44	USD				PNG Services - ESSN Sundry
2024	5998501	SVC Only-Essential Services - 2200	REGLEGAL.ALLOC2.E		8/8/2024	52.79	USD				PNG Services - ESSN Services
2024	5998511	SVC Only-Essential Sundry - 2200	REGLEGAL.ALLOC2.E		8/8/2024	6.51	USD				PNG Services - ESSN Sundry
2024	5998501	SVC Only-Essential Services - 2200	CUSTRELAT.ALLOC2.E		8/8/2024	75.57	USD				PNG Services - ESSN Services
2024	5998511	SVC Only-Essential Sundry - 2200	CUSTRELAT.ALLOC2.E		8/8/2024	2.51	USD				PNG Services - ESSN Sundry
2024	5998501	SVC Only-Essential Services - 2200	HUMANRSRCS.ALLOC2.		8/8/2024	1,651.36	USD				PNG Services - ESSN Services
2024	5998511	SVC Only-Essential Sundry - 2200	HUMANRSRCS.ALLOC2.		8/8/2024	1,856.63	USD				PNG Services - ESSN Sundry
2024	5998501	SVC Only-Essential Services - 2200	LEGALSVC.ALLOC1.E		8/8/2024	271.11	USD				PNG Services - ESSN Services
2024	5998511	SVC Only-Essential Sundry - 2200	LEGALSVC.ALLOC1.E		8/8/2024	82.35	USD				PNG Services - ESSN Sundry
2024	5998501	SVC Only-Essential Services - 2200	COMREL.ALLOC2.E		8/8/2024	157.09	USD				PNG Services - ESSN Services
2024	5998511	SVC Only-Essential Sundry - 2200	COMREL.ALLOC2.E		8/8/2024	119.00	USD				PNG Services - ESSN Sundry
2024	5998501	SVC Only-Essential Services - 2200	TELECOMM.ALLOC2.E		8/8/2024	527.14	USD				PNG Services - ESSN Services
2024	5998501	SVC Only-Essential Services - 2200	CYBERSEC.ALLOC2.E		8/8/2024	454.28	USD				PNG Services - ESSN Services
2024	5998511	SVC Only-Essential Sundry - 2200	CYBERSEC.ALLOC2.E		8/8/2024	0.20	USD				PNG Services - ESSN Sundry
2024	5998501	SVC Only-Essential Services - 2200	APPLIC.ALLOC2.E		8/8/2024	796.99	USD				PNG Services - ESSN Services
2024	5998511	SVC Only-Essential Sundry - 2200	APPLIC.ALLOC2.E		8/8/2024	513.59	USD				PNG Services - ESSN Sundry
2024	5998501	SVC Only-Essential Services - 2200	SUPCHAIN.ALLOC2.E		8/8/2024	10.66	USD				PNG Services - ESSN Services
2024	5998501	SVC Only-Essential Services - 2200	SAFETY.ALLOC2.E		8/8/2024	257.95	USD				PNG Services - ESSN Services
2024	5998511	SVC Only-Essential Sundry - 2200	SAFETY.ALLOC2.E		8/8/2024	73.63	USD				PNG Services - ESSN Sundry
2024	5998501	SVC Only-Essential Services - 2200	CALL.ALLOC2.E		8/8/2024	216.00	USD				PNG Services - ESSN Services
2024	5998511	SVC Only-Essential Sundry - 2200	CALL.ALLOC2.E		8/8/2024	0.89	USD				PNG Services - ESSN Sundry
2024	5998501	SVC Only-Essential Services - 2200	FLEET.ALLOC2.E		8/8/2024	181.41	USD				PNG Services - ESSN Services
2024	5998511	SVC Only-Essential Sundry - 2200	FLEET.ALLOC2.E		8/8/2024	0.74	USD				PNG Services - ESSN Sundry
2024	5998501	SVC Only-Essential Services - 2200	EXECUTIVE.ALLOC1.E		8/8/2024	723.08	USD				PNG Services - ESSN Services
2024	5998511	SVC Only-Essential Sundry - 2200	EXECUTIVE.ALLOC1.E		8/8/2024	26.50	USD				PNG Services - ESSN Sundry
2024	5998501	SVC Only-Essential Services - 2200	HELPDESK.ALLOC1.E		8/8/2024	616.85	USD				PNG Services - ESSN Services
2024	5998511	SVC Only-Essential Sundry - 2200	HELPDESK.ALLOC1.E		8/8/2024	93.07	USD				PNG Services - ESSN Sundry
2024	5998501	SVC Only-Essential Services - 2200	CYBERSEC2.ALLOC2.E		8/8/2024	254.03	USD				PNG Services - ESSN Services
2024	5998511	SVC Only-Essential Sundry - 2200	CYBERSEC2.ALLOC2.E		8/8/2024	215.46	USD				PNG Services - ESSN Sundry
2024	5998501	SVC Only-Essential Services - 2200	ACCTGSVC.ALLOC1.E		8/8/2024	6,904.79	USD				PNG Services - ESSN Services
2024	5998511	SVC Only-Essential Sundry - 2200	ACCTGSVC.ALLOC1.E		8/8/2024	-1,374.94	USD				PNG Services - ESSN Sundry
2024	5998501	SVC Only-Essential Services - 2200	INTAUDIT.ALLOC1.E		8/8/2024	479.60	USD				PNG Services - ESSN Services
2024	5998511	SVC Only-Essential Sundry - 2200	INTAUDIT.ALLOC1.E		8/8/2024	1,101.72	USD				PNG Services - ESSN Sundry
2024	5998501	SVC Only-Essential Services - 2200	ACCTSPAY.ALLOC1.E		8/8/2024	480.21	USD				PNG Services - ESSN Services
2024	5998501	SVC Only-Essential Services - 2200	TAXSVC.ALLOC1.E		8/8/2024	2,255.52	USD				PNG Services - ESSN Services
2024	5998511	SVC Only-Essential Sundry - 2200	TAXSVC.ALLOC1.E		8/8/2024	179.96	USD				PNG Services - ESSN Sundry
2024	5998501	SVC Only-Essential Services - 2200	TREASURY.ALLOC1.E		8/8/2024	730.27	USD				PNG Services - ESSN Services
2024	5998511	SVC Only-Essential Sundry - 2200	TREASURY.ALLOC1.E		8/8/2024	996.68	USD				PNG Services - ESSN Sundry
2024	5998501	SVC Only-Essential Services - 2200	PLANBUDG.ALLOC1.E		8/8/2024	8,041.10	USD				PNG Services - ESSN Services
2024	5998511	SVC Only-Essential Sundry - 2200	PLANBUDG.ALLOC1.E		8/8/2024	6,182.11	USD				PNG Services - ESSN Sundry
2024	5998501	SVC Only-Essential Services - 2200	REGLEGAL.ALLOC2.E		8/8/2024	1,048.33	USD				PNG Services - ESSN Services
2024	5998511	SVC Only-Essential Sundry - 2200	REGLEGAL.ALLOC2.E		8/8/2024	129.37	USD				PNG Services - ESSN Sundry
2024	5998501	SVC Only-Essential Services - 2200	CUSTRELAT.ALLOC2.E		8/8/2024	824.22	USD				PNG Services - ESSN Services
2024	5998511	SVC Only-Essential Sundry - 2200	CUSTRELAT.ALLOC2.E		8/8/2024	27.39	USD				PNG Services - ESSN Sundry
2024	5998501	SVC Only-Essential Services - 2200	HUMANRSRCS.ALLOC2.		8/8/2024	22,736.34	USD				PNG Services - ESSN Services
2024	5998511	SVC Only-Essential Sundry - 2200	HUMANRSRCS.ALLOC2.		8/8/2024	25,562.69	USD				PNG Services - ESSN Sundry
2024	5998501	SVC Only-Essential Services - 2200	LEGALSVC.ALLOC1.E		8/8/2024	4,440.65	USD				PNG Services - ESSN Services
2024	5998511	SVC Only-Essential Sundry - 2200	LEGALSVC.ALLOC1.E		8/8/2024	1,348.75	USD				PNG Services - ESSN Sundry
2024	5998501	SVC Only-Essential Services - 2200	COMREL.ALLOC2.E		8/8/2024	1,987.24	USD				PNG Services - ESSN Services
2024	5998511	SVC Only-Essential Sundry - 2200	COMREL.ALLOC2.E		8/8/2024	1,505.37	USD				PNG Services - ESSN Sundry
2024	5998501	SVC Only-Essential Services - 2200	TELECOMM.ALLOC2.E		8/8/2024	7,068.90	USD				PNG Services - ESSN Services
2024	5998501	SVC Only-Essential Services - 2200	CYBERSEC.ALLOC2.E		8/8/2024	6,091.76	USD				PNG Services - ESSN Services
2024	5998511	SVC Only-Essential Sundry - 2200	CYBERSEC.ALLOC2.E		8/8/2024	2.64	USD				PNG Services - ESSN Sundry
2024	5998501	SVC Only-Essential Services - 2200	APPLIC.ALLOC2.E		8/8/2024	10,687.45	USD				PNG Services - ESSN Services
2024	5998511	SVC Only-Essential Sundry - 2200	APPLIC.ALLOC2.E		8/8/2024	6,887.23	USD				PNG Services - ESSN Sundry
2024	5998501	SVC Only-Essential Services - 2200	SAFETY.ALLOC2.E		8/8/2024	4,290.29	USD				PNG Services - ESSN Services
2024	5998511	SVC Only-Essential Sundry - 2200	SAFETY.ALLOC2.E		8/8/2024	1,224.72	USD				PNG Services - ESSN Sundry
2024	5998501	SVC Only-Essential Services - 2200	CALL.ALLOC2.E		8/8/2024	2,732.42	USD				PNG Services - ESSN Services
2024	5998511	SVC Only-Essential Sundry - 2200	CALL.ALLOC2.E		8/8/2024	11.25	USD				PNG Services - ESSN Sundry
2024	5998501	SVC Only-Essential Services - 2200	FLEET.ALLOC2.E		8/8/2024	3,462.04	USD				PNG Services - ESSN Services
2024	5998511	SVC Only-Essential Sundry - 2200	FLEET.ALLOC2.E		8/8/2024	14.10	USD				PNG Services - ESSN Sundry
2024	5998501	SVC Only-Essential Services - 2200	EXECUTIVE.ALLOC1.E		8/8/2024	11,843.61	USD				PNG Services - ESSN Services
2024	5998511	SVC Only-Essential Sundry - 2200	EXECUTIVE.ALLOC1.E		8/8/2024	434.00	USD				PNG Services - ESSN Sundry
2024	5998501	SVC Only-Essential Services - 2200	HELPDESK.ALLOC1.E		8/8/2024	8,493.01	USD				PNG Services - ESSN Services
2024	5998511	SVC Only-Essential Sundry - 2200	HELPDESK.ALLOC1.E		8/8/2024	1,281.41	USD				PNG Services - ESSN Sundry
2024	5998501	SVC Only-Essential Services - 2200	CYBERSEC2.ALLOC2.E		8/8/2024	3,406.48	USD				PNG Services - ESSN Services
2024	5998511	SVC Only-Essential Sundry - 2200	CYBERSEC2.ALLOC2.E		8/8/2024	2,889.26	USD				PNG Services - ESSN Sundry
2024	5303210	Accounting/Auditing Services	PWC 2023 Audit		7/23/2024	489.99	USD				PWC July 2024 Audit Accrual
2024	5303210	Accounting/Auditing Services	PWC 2024 Audit		7/23/2024	4,959.12	USD				PWC July 2024 Audit Accrual
2024	5303030	Contractor Services		20240731	7/31/2024	-357.00	USD				24MIDD-REP-709 KY 92- RANDY HYDE
2024	5303315	IT/Telecom Contractor Services		20240731	7/31/2024	3,720.00	USD	COGNIZANT TECHNOLOGY SOLU	US CORPORATION		UTEGRATION FERC MODULE
2024	5303315	IT/Telecom Contractor Services		20240731	7/31/2024	4,400.00	USD	IDI CONSULTING LLC			
2024	5303315	IT/Telecom Contractor Services			8/1/2024	-232.50	USD			CTR SR01/135103	
2024	5303315	IT/Telecom Contractor Services			8/1/2024	-4,025.57	USD			CTR SR01/135104	
2024	5303315	IT/Telecom Contractor Services			8/1/2024	-2,727.01	USD			CTR SR01/165104	

2024	5303315	IT/Telecom Contractor Services			8/1/2024	1,314.58	USD	PEOPLES NATURAL GAS COMPA	CTR SR01/135102
2024	5303210	Accounting/Auditing Services	F37		8/1/2024	615.60	USD		ADP Fees
2024	5303210	Accounting/Auditing Services	XWK		8/1/2024	2,003.85	USD		ADP Fees
2024	5303890	Miscellaneous Outside Services	ACT		8/1/2024	21.37	USD		Amortize Platts 2023-2024 July 2024
2024	5303890	Miscellaneous Outside Services	ACT		8/1/2024	828.18	USD		Amortize Platts 2023-2024 July 2024
2024	5303320	Training Services	Paradigm		8/1/2024	24,510.00	USD		Paradigm
2024	5303890	Miscellaneous Outside Services	Paradigm		8/1/2024	-24,510.00	USD		Paradigm
2024	5303315	IT/Telecom Contractor Services			8/2/2024	151.50	USD	PNG COMPANIES LLC	ORD 201600090
2024	5303315	IT/Telecom Contractor Services			8/2/2024	10.23	USD	PNG COMPANIES LLC	ORD 201600105
2024	5303315	IT/Telecom Contractor Services			8/2/2024	-4,255.45	USD		ORD 201600115
2024	5303315	IT/Telecom Contractor Services			8/2/2024	870.94	USD	PNG COMPANIES LLC	ORD 201600123
2024	5303315	IT/Telecom Contractor Services			8/2/2024	-8,942.74	USD		ORD 201600126
2024	5303315	IT/Telecom Contractor Services			8/2/2024	2,270.80	USD	PNG COMPANIES LLC	ORD 201600130
2024	5303315	IT/Telecom Contractor Services			8/2/2024	4,163.34	USD	PNG COMPANIES LLC	ORD 201600131
2024	5303315	IT/Telecom Contractor Services			8/2/2024	-852.40	USD		ORD 201600132
2024	5303315	IT/Telecom Contractor Services			8/2/2024	-3,420.87	USD		ORD 201600135
2024	5303315	IT/Telecom Contractor Services			8/2/2024	-1,636.20	USD		ORD 201600137
2024	5303315	IT/Telecom Contractor Services			8/2/2024	1,696.80	USD	PNG COMPANIES LLC	ORD 201600144
2024	5303315	IT/Telecom Contractor Services			8/2/2024	151.50	USD	PNG COMPANIES LLC	ORD 201600145
2024	5303315	IT/Telecom Contractor Services			8/2/2024	646.91	USD	PNG COMPANIES LLC	ORD 201600151
2024	5303315	IT/Telecom Contractor Services			8/2/2024	636.30	USD	PNG COMPANIES LLC	ORD 201600152
2024	5303315	IT/Telecom Contractor Services			8/2/2024	2,121.00	USD	PNG COMPANIES LLC	ORD 201600156
2024	5303315	IT/Telecom Contractor Services			8/2/2024	148.80	USD	PEOPLES NATURAL GAS COMPA	CTR SR01/135103
2024	5303315	IT/Telecom Contractor Services			8/2/2024	4,886.64	USD	PEOPLES NATURAL GAS COMPA	CTR SR01/135104
2024	5303315	IT/Telecom Contractor Services			8/2/2024	3,310.31	USD	PEOPLES NATURAL GAS COMPA	CTR SR01/165104
2024	5303890	Miscellaneous Outside Services	PNC Bank Fees		8/2/2024	3,393.00	USD		7/31/24 PNC Bank Fees-Lockbox
2024	5303890	Miscellaneous Outside Services	PNC Bank Fees		8/2/2024	59.09	USD		7/31/24 PNC Bank Fees
2024	5303890	Miscellaneous Outside Services	PNC Bank Fees		8/2/2024	7,079.32	USD		7/31/24 PNC Bank Fees-Lockbox
2024	5303890	Miscellaneous Outside Services	PNC Bank Fees		8/2/2024	248.16	USD		7/31/24 PNC Bank Fees
2024	5303991	Miscellaneous Outside Services - 2200	ACCTGSVC.ALLOC1		8/5/2024	198.88	USD		Miscellaneous Outside Services-2200
2024	5303991	Miscellaneous Outside Services - 2200	ACCTSPAY.ALLOC1		8/5/2024	127.61	USD		Miscellaneous Outside Services-2200
2024	5303991	Miscellaneous Outside Services - 2200	APPLIC.ALLOC2		8/5/2024	15.86	USD		Miscellaneous Outside Services-2200
2024	5303991	Miscellaneous Outside Services - 2200	CASHMGT.ALLOC1		8/5/2024	3.94	USD		Miscellaneous Outside Services-2200
2024	5303991	Miscellaneous Outside Services - 2200	EXECUTIVE.ALLOC1		8/5/2024	0.07	USD		Miscellaneous Outside Services-2200
2024	5303991	Miscellaneous Outside Services - 2200	FACILSEC.ALLOC2		8/5/2024	0.36	USD		Miscellaneous Outside Services-2200
2024	5303991	Miscellaneous Outside Services - 2200	HUMANRSRCS.ALLOC2		8/5/2024	26.37	USD		Miscellaneous Outside Services-2200
2024	5303991	Miscellaneous Outside Services - 2200	OPSADMIN.ALLOC2		8/5/2024	0.37	USD		Miscellaneous Outside Services-2200
2024	5303991	Miscellaneous Outside Services - 2200	RATESREG.ALLOC2		8/5/2024	0.22	USD		Miscellaneous Outside Services-2200
2024	5303991	Miscellaneous Outside Services - 2200	RESTOR.ALLOC2		8/5/2024	0.01	USD		Miscellaneous Outside Services-2200
2024	5303991	Miscellaneous Outside Services - 2200	ACCTGSVC.ALLOC1		8/5/2024	1,881.41	USD		Miscellaneous Outside Services-2200
2024	5303991	Miscellaneous Outside Services - 2200	ACCTSPAY.ALLOC1		8/5/2024	2,047.20	USD		Miscellaneous Outside Services-2200
2024	5303991	Miscellaneous Outside Services - 2200	APPLIC.ALLOC2		8/5/2024	212.68	USD		Miscellaneous Outside Services-2200
2024	5303991	Miscellaneous Outside Services - 2200	CASHMGT.ALLOC1		8/5/2024	64.52	USD		Miscellaneous Outside Services-2200
2024	5303991	Miscellaneous Outside Services - 2200	EXECUTIVE.ALLOC1		8/5/2024	1.09	USD		Miscellaneous Outside Services-2200
2024	5303991	Miscellaneous Outside Services - 2200	HUMANRSRCS.ALLOC2		8/5/2024	363.11	USD		Miscellaneous Outside Services-2200
2024	5303991	Miscellaneous Outside Services - 2200	RATESREG.ALLOC2		8/5/2024	4.39	USD		Miscellaneous Outside Services-2200
2024	5303030	Contractor Services	RECLASS TO NEW ORD		8/6/2024	2,352.00	USD		RECLASS TO NEW ORDER
2024	5303030	Contractor Services	RECLASS TO NEW ORD		8/6/2024	-2,352.00	USD		RECLASS TO NEW ORDER
2024	5303315	IT/Telecom Contractor Services			8/6/2024	8,171.11	USD	PNG COMPANIES LLC	ORD 201600115
2024	5303315	IT/Telecom Contractor Services			8/6/2024	1,887.33	USD	PNG COMPANIES LLC	ORD 201600130
2024	5303315	IT/Telecom Contractor Services			8/6/2024	8,504.60	USD	PNG COMPANIES LLC	ORD 201600132
2024	5303315	IT/Telecom Contractor Services			8/6/2024	2,502.95	USD	PNG COMPANIES LLC	ORD 201600135
2024	5303315	IT/Telecom Contractor Services			8/6/2024	3,272.40	USD	PNG COMPANIES LLC	ORD 201600137
2024	5303315	IT/Telecom Contractor Services			8/6/2024	2,595.01	USD	PNG COMPANIES LLC	ORD 201600138
2024	5303220	Legal Services	2024DELTARATECASE		8/6/2024	-2,100.00	USD		WBS 2024DELTARATECASE
2024	5303315	IT/Telecom Contractor Services			8/6/2024	611.92	USD	PEOPLES NATURAL GAS COMPA	CTR SR01/135103
2024	5303315	IT/Telecom Contractor Services			8/6/2024	2,099.89	USD	PEOPLES NATURAL GAS COMPA	CTR SR01/135104
2024	5303315	IT/Telecom Contractor Services			8/6/2024	1,422.50	USD	PEOPLES NATURAL GAS COMPA	CTR SR01/165104
2024	5303315	IT/Telecom Contractor Services	O&M		8/1/2024	8,000.00	USD		IDI Consulting--Delta Support
2024	5303030	Contractor Services		232207	8/5/2024	2,142.00	USD		Martin Contracting
2024	5303030	Contractor Services		232207	8/5/2024	714.00	USD		Martin Contracting
2024	5303030	Contractor Services		232207	8/5/2024	963.00	USD		Martin Contracting
2024	5303030	Contractor Services		232207	8/5/2024	321.00	USD		Martin Contracting
2024	5303030	Contractor Services		232207	8/5/2024	1,468.00	USD		Martin Contracting
2024	5303030	Contractor Services		232208	8/5/2024	1,428.00	USD		Martin Contracting
2024	5303030	Contractor Services		232208	8/5/2024	357.00	USD		Martin Contracting
2024	5303030	Contractor Services		232208	8/5/2024	2,320.50	USD		Martin Contracting
2024	5303030	Contractor Services		232208	8/5/2024	892.50	USD		Martin Contracting
2024	5303030	Contractor Services		232208	8/5/2024	481.50	USD		Martin Contracting
2024	5303030	Contractor Services		232208	8/5/2024	1,071.00	USD		Martin Contracting
2024	5303030	Contractor Services		232209	8/5/2024	1,428.00	USD		Martin Contracting
2024	5303030	Contractor Services		232209	8/5/2024	1,428.00	USD		Martin Contracting
2024	5303030	Contractor Services		232209	8/5/2024	892.50	USD		Martin Contracting
2024	5303030	Contractor Services		232209	8/5/2024	3,391.50	USD		Martin Contracting
2024	5303030	Contractor Services		232210	8/5/2024	546.00	USD		Martin Contracting
2024	5303030	Contractor Services		232210	8/5/2024	546.00	USD		Martin Contracting
2024	5303030	Contractor Services		232210	8/5/2024	4,462.50	USD		Martin Contracting
2024	5303030	Contractor Services		232210	8/5/2024	1,517.25	USD		Martin Contracting
2024	5303030	Contractor Services		232211	8/5/2024	79,046.68	USD		Martin Contracting
2024	5303030	Contractor Services		232226	8/5/2024	2,898.00	USD		Martin Contracting
2024	5303030	Contractor Services		232226	8/5/2024	1,008.00	USD		Martin Contracting
2024	5303030	Contractor Services		232226	8/5/2024	1,008.00	USD		Martin Contracting
2024	5303030	Contractor Services		232226	8/5/2024	6,468.00	USD		Martin Contracting
2024	5303030	Contractor Services		232227	8/5/2024	9,576.00	USD		Martin Contracting
2024	5303030	Contractor Services		232227	8/5/2024	2,352.00	USD		Martin Contracting

CITRIX LICENSE Delta
Perceptive Content Upg - PNG
AP Automation
Finance Enhancements (PNG) - 2024
BW/BI Reporting Enhancements(PNG) - 2024
Operations Enhancements 2024 (PNG)
Construction Enhancements 2024 (PNG)
Customer Srvc Improvements 2024 (PNG)
SAP Analytics Cloud (PNG)
Weather Normalization (PNG)
GRC Enhancements (PNG)
Cyber Risk Remediation (PNG)
Supply Chain Enhancements (PNG)
Flo-Cal (PNG)
Mobile Map App Enhancements (2024)

2024	5303220	Legal Services	Estimate		8/5/2024	14,200.00	USD		SKO	
2024	5303030	Contractor Services	Estimate		8/5/2024	2,514.00	USD		ENSITE USA	21NICH-INS-TRANSMISSION LINE #2 MAD CO
2024	5303030	Contractor Services	Estimate		8/5/2024	7,615.50	USD		ENSITE USA	21NICH-INS-TRANSMISSION LINE #2 JESS CO
2024	5303030	Contractor Services	Estimate		8/5/2024	12,541.45	USD		ENSITE USA	23-nich- easement acuisition madison
2024	5303030	Contractor Services	Estimate		8/5/2024	9,346.00	USD		ENSITE USA	23 BERA EXT 8" STEEL GAS ROCKCASTLE CO
2024	5303030	Contractor Services	Estimate		8/5/2024	1,696.75	USD		ENSITE USA	23 BERA EXT 8" STEEL MAIN BROADHEAD CITY
2024	5303030	Contractor Services	Estimate		8/5/2024	555.50	USD		ENSITE USA	23 BERA 8" STEEL MIAN IN MT VERNON CITY
2024	5303030	Contractor Services	Estimate		8/5/2024	23,263.70	USD		ENSITE USA	24 BERA REP ALDYL-A MAIN KINGSTON AREA
2024	5303030	Contractor Services	Estimate		8/5/2024	3,756.25	USD		ENSITE USA	24CORB-REP-2"ALDYLACORBINCITYWHITLEYCO
2024	5303030	Contractor Services	Estimate		8/5/2024	9,146.60	USD		Roe Enterprises Swartz Pipeline	23CORB-INS-4" STEEL TO LAUREL RIDGE
2024	5303890	Miscellaneous Outside Services	MC29356		8/5/2024	21,622.19	USD		Master Controls	Purchase Regulators - Delta
2024	5303030	Contractor Services	1-24.10		8/5/2024	17,563.60	USD		Roe Enterprises Swartz Pipeline	23CORB-INS-4" STEEL TO LAUREL RIDGE
2024	5303030	Contractor Services	1-24.08		8/5/2024	10,032.00	USD		Roe Enterprises Swartz Pipeline	23CORB-INS-4" STEEL TO LAUREL RIDGE
2024	5303030	Contractor Services	1.24-07		8/5/2024	14,609.10	USD		Roe Enterprises Swartz Pipeline	23CORB-INS-4" STEEL TO LAUREL RIDGE
2024	5303030	Contractor Services	1.24-11		8/5/2024	4,052.70	USD		Roe Enterprises Swartz Pipeline	23CORB-INS-4" STEEL TO LAUREL RIDGE
2024	5303030	Contractor Services		1507	8/5/2024	13,233.00	USD		SGM Murphy's Excavating	21Stat-REP-Aldyl-A Pl. Main in Powell Co
2024	5303030	Contractor Services		1484	8/5/2024	3,943.75	USD		SGM Murphy's Excavating	22-nich-replacement of aldyl a in NV-3
2024	5303220	Legal Services		1049135	8/5/2024	8,451.00	USD		SKO	
2024	5303030	Contractor Services		50728	8/5/2024	30,356.50	USD		ENSITE USA	23 BERA EXT 8" STEEL GAS ROCKCASTLE CO
2024	5303030	Contractor Services		50640	8/5/2024	3,003.00	USD		ENSITE USA	23 TRACK EASEMENT COST BROADHEAD
2024	5303030	Contractor Services		50603	8/5/2024	1,284.30	USD		ENSITE USA	23 TRACK EASEMENT COST ROCKASTLE MT VERN
2024	5303030	Contractor Services		50602	8/5/2024	12,331.67	USD		ENSITE USA	23-nich- easement acuisition jessamine
2024	5303030	Contractor Services		232085	8/5/2024	9,240.00	USD		Martin Contracting	21Stat-REP-Aldyl-A Pl. Main in Powell Co
2024	5303030	Contractor Services		232084	8/5/2024	14,181.00	USD		Martin Contracting	21Stat-REP-Aldyl-A Pl. Main in Powell Co
2024	5303030	Contractor Services		232084	8/5/2024	2,320.00	USD		Martin Contracting	21Stat-Rep-Aldyl-A Main in Clay City
2024	5303030	Contractor Services		232197	8/5/2024	1,344.00	USD		Martin Contracting	24STAT REPSVC 109 FIRST ST
2024	5303030	Contractor Services		232197	8/5/2024	1,344.00	USD		Martin Contracting	24STAT REPSVC 91 1ST ST
2024	5303030	Contractor Services		232197	8/5/2024	1,590.00	USD		Martin Contracting	24 STAT REPSVC 340 1ST ST
2024	5303030	Contractor Services		232197	8/5/2024	1,908.00	USD		Martin Contracting	21Stat-Rep-Aldyl-A Main in Clay City
2024	5303030	Contractor Services		232197	8/5/2024	1,272.00	USD		Martin Contracting	24STAT REPSVC 27 1ST ST
2024	5303030	Contractor Services		232197	8/5/2024	3,903.00	USD		Martin Contracting	21Stat-REP-Aldyl-A Pl. Main in Powell Co
2024	5303030	Contractor Services		232197	8/5/2024	1,800.00	USD		Martin Contracting	24 STAT REPSVC 118 STOKELY LOOP
2024	5303030	Contractor Services		232198	8/5/2024	5,712.00	USD		Martin Contracting	23CORB-INS-4"PEONHWY552
2024	5303030	Contractor Services		232198	8/5/2024	9,072.00	USD		Martin Contracting	REP PRP ALDYL-A NORTH CORBIN
2024	5303030	Contractor Services		232199	8/5/2024	13,332.00	USD		Martin Contracting	21Stat-REP-Aldyl-A Pl. Main in Powell Co
2024	5303030	Contractor Services		232200	8/5/2024	13,608.00	USD		Martin Contracting	21Stat-REP-Aldyl-A Pl. Main in Powell Co
2024	5303030	Contractor Services		232201	8/5/2024	1,264.00	USD		Martin Contracting	24STAT REPSVC 67 1ST ST
2024	5303030	Contractor Services		232201	8/5/2024	1,264.00	USD		Martin Contracting	24STAT REPSVC 49 1ST ST
2024	5303030	Contractor Services		232201	8/5/2024	1,192.00	USD		Martin Contracting	24STAT REPSVC 9 1ST ST
2024	5303030	Contractor Services		232201	8/5/2024	5,429.00	USD		Martin Contracting	21Stat-Rep-Aldyl-A Main in Clay City
2024	5303030	Contractor Services		232201	8/5/2024	2,920.00	USD		Martin Contracting	21Stat-REP-Aldyl-A Pl. Main in Powell Co
2024	5303030	Contractor Services		232202	8/5/2024	13,659.00	USD		Martin Contracting	21Stat-Rep-Aldyl-A Main in Clay City
2024	5303030	Contractor Services		232204	8/5/2024	14,676.00	USD		Martin Contracting	REP PRP ALDYL-A NORTH CORBIN
2024	5303030	Contractor Services		232205	8/5/2024	24,700.00	USD		Martin Contracting	21Stat-Rep-Aldyl-A Main in Clay City
2024	5303030	Contractor Services		232206	8/5/2024	9,768.00	USD		Martin Contracting	23CORB-INS-4"PEONHWY552
2024	5303030	Contractor Services		232207	8/5/2024	714.00	USD		Martin Contracting	24-nich-sl-new-301 bass pond glen
2024	5303030	Contractor Services		232207	8/5/2024	714.00	USD		Martin Contracting	24-nich-sl-new-300 lancer dr
2024	5303030	Contractor Services		232228	8/5/2024	11,895.00	USD		Martin Contracting	21Stat-Rep-Aldyl-A Main in Clay City
2024	5303030	Contractor Services		232230	8/5/2024	8,568.00	USD		Martin Contracting	21Stat-REP-Aldyl-A Pl. Main in Powell Co
2024	5303030	Contractor Services		232230	8/5/2024	3,642.00	USD		Martin Contracting	21Stat-Rep-Aldyl-A Main in Clay City
2024	5303030	Contractor Services		232231	8/5/2024	11,472.00	USD		Martin Contracting	21Stat-REP-Aldyl-A Pl. Main in Powell Co
2024	5303030	Contractor Services		232232	8/5/2024	11,418.00	USD		Martin Contracting	21Stat-Rep-Aldyl-A Main in Clay City
2024	5303030	Contractor Services		232233	8/5/2024	11,802.00	USD		Martin Contracting	REP PRP ALDYL-A NORTH CORBIN
2024	5303030	Contractor Services		232234	8/5/2024	17,487.00	USD		Martin Contracting	21Stat-Rep-Aldyl-A Main in Clay City
2024	5303030	Contractor Services		20240731	7/31/2024	2,973.30	USD	COVERALL SERVICE COMPANY	NGT CORPORATION DBA	Contractor Services
2024	5303030	Contractor Services		20240731	7/31/2024	250.00	USD	WALLACE LAWN SERVICE LLC		Contractor Services
2024	5303030	Contractor Services		20240731	7/31/2024	439.90	USD	SHANE SYSTEMS INC		Contractor Services
2024	5303220	Legal Services		1046581	8/27/2024	-3,058.65	USD			SKO
2024	5303220	Legal Services		1046582	8/27/2024	-2,310.75	USD			SKO
2024	5303220	Legal Services		1046583	8/27/2024	-1,381.95	USD			SKO
2024	5303220	Legal Services		1046584	8/27/2024	-261.45	USD			SKO
2024	5303220	Legal Services		1046585	8/27/2024	-553.50	USD			SKO
2024	5303220	Legal Services		1046586	8/27/2024	-5,798.70	USD			SKO
2024	5303220	Legal Services		1046587	8/27/2024	-1,931.85	USD			SKO
2024	5303220	Legal Services		1047100	8/27/2024	-8,409.60	USD			SKO
2024	5303325	Professional/Temporary Labor	Farell Finch Accru		8/7/2024	-690.00	USD			Farell Finch-- Inv # 5644
2024	5303315	IT/Telecom Contractor Services	O&M		8/7/2024	-8,000.00	USD			IDI Consulting--Delta Support
2024	5303220	Legal Services	Estimate		8/7/2024	-14,200.00	USD			SKO
2024	5303030	Contractor Services	Estimate		8/7/2024	-2,514.00	USD			ENSITE USA
2024	5303030	Contractor Services	Estimate		8/7/2024	-7,615.50	USD			ENSITE USA
2024	5303030	Contractor Services	Estimate		8/7/2024	-12,541.45	USD			ENSITE USA
2024	5303030	Contractor Services	Estimate		8/7/2024	-9,346.00	USD			ENSITE USA
2024	5303030	Contractor Services	Estimate		8/7/2024	-1,696.75	USD			ENSITE USA
2024	5303030	Contractor Services	Estimate		8/7/2024	-555.50	USD			ENSITE USA
2024	5303030	Contractor Services	Estimate		8/7/2024	-23,263.70	USD			ENSITE USA
2024	5303030	Contractor Services	Estimate		8/7/2024	-3,756.25	USD			ENSITE USA
2024	5303030	Contractor Services	Estimate		8/7/2024	-9,146.60	USD			Roe Enterprises Swartz Pipeline
2024	5303890	Miscellaneous Outside Services	MC29356		8/7/2024	-21,622.19	USD			Master Controls
2024	5303030	Contractor Services	1-24.10		8/7/2024	-17,563.60	USD			Roe Enterprises Swartz Pipeline
2024	5303030	Contractor Services	1-24.08		8/7/2024	-10,032.00	USD			Roe Enterprises Swartz Pipeline
2024	5303030	Contractor Services	1.24-07		8/7/2024	-14,609.10	USD			Roe Enterprises Swartz Pipeline
2024	5303030	Contractor Services	1.24-11		8/7/2024	-4,052.70	USD			Roe Enterprises Swartz Pipeline
2024	5303030	Contractor Services		1507	8/7/2024	-13,233.00	USD			SGM Murphy's Excavating
2024	5303030	Contractor Services		1484	8/7/2024	-3,943.75	USD			SGM Murphy's Excavating
2024	5303220	Legal Services		1049135	8/7/2024	-8,451.00	USD			SKO

21NICH-INS-TRANSMISSION LINE #2 MAD CO	
21NICH-INS-TRANSMISSION LINE #2 JESS CO	
23-nich- easement acuisition madison	
23 BERA EXT 8" STEEL GAS ROCKCASTLE CO	
23 BERA EXT 8" STEEL MAIN BROADHEAD CITY	
23 BERA 8" STEEL MIAN IN MT VERNON CITY	
24 BERA REP ALDYL-A MAIN KINGSTON AREA	
24CORB-REP-2"ALDYLACORBINCITYWHITLEYCO	
23CORB-INS-4" STEEL TO LAUREL RIDGE	
Purchase Regulators - Delta	
23CORB-INS-4" STEEL TO LAUREL RIDGE	
23CORB-INS-4" STEEL TO LAUREL RIDGE	
23CORB-INS-4" STEEL TO LAUREL RIDGE	
23CORB-INS-4" STEEL TO LAUREL RIDGE	
21Stat-REP-Aldyl-A Pl. Main in Powell Co	
22-nich-replacement of aldyl a in NV-3	
23 BERA EXT 8" STEEL GAS ROCKCASTLE CO	
23 TRACK EASEMENT COST BROADHEAD	
23 TRACK EASEMENT COST ROCKASTLE MT VERN	
23-nich- easement acuisition jessamine	
21Stat-REP-Aldyl-A Pl. Main in Powell Co	
21Stat-REP-Aldyl-A Pl. Main in Powell Co	
21Stat-Rep-Aldyl-A Main in Clay City	
24STAT REPSVC 109 FIRST ST	
24STAT REPSVC 91 1ST ST	
24 STAT REPSVC 340 1ST ST	
21Stat-Rep-Aldyl-A Main in Clay City	
24STAT REPSVC 27 1ST ST	
21Stat-REP-Aldyl-A Pl. Main in Powell Co	
24 STAT REPSVC 118 STOKELY LOOP	
23CORB-INS-4"PEONHWY552	
REP PRP ALDYL-A NORTH CORBIN	
21Stat-REP-Aldyl-A Pl. Main in Powell Co	
21Stat-REP-Aldyl-A Pl. Main in Powell Co	
24STAT REPSVC 67 1ST ST	
24STAT REPSVC 49 1ST ST	
24STAT REPSVC 9 1ST ST	
21Stat-Rep-Aldyl-A Main in Clay City	
21Stat-REP-Aldyl-A Pl. Main in Powell Co	
21Stat-Rep-Aldyl-A Main in Clay City	
REP PRP ALDYL-A NORTH CORBIN	
21Stat-Rep-Aldyl-A Main in Clay City	
23CORB-INS-4"PEONHWY552	
24-nich-sl-new-301 bass pond glen	
24-nich-sl-new-300 lancer dr	
21Stat-Rep-Aldyl-A Main in Clay City	
21Stat-REP-Aldyl-A Pl. Main in Powell Co	
21Stat-Rep-Aldyl-A Main in Clay City	
21Stat-REP-Aldyl-A Pl. Main in Powell Co	
21Stat-Rep-Aldyl-A Main in Clay City	
REP PRP ALDYL-A NORTH CORBIN	
21Stat-Rep-Aldyl-A Main in Clay City	

2024	5303030	Contractor Services	50728	8/7/2024	-30,356.50	USD	ENSITE USA	23 BERA EXT 8" STEEL GAS ROCKCASTLE CO
2024	5303030	Contractor Services	50640	8/7/2024	-3,003.00	USD	ENSITE USA	23 TRACK EASEMENT COST BROADHEAD
2024	5303030	Contractor Services	50603	8/7/2024	-1,284.30	USD	ENSITE USA	23 TRACK EASEMENT COST ROCKASTLE MT VERN
2024	5303030	Contractor Services	50602	8/7/2024	-12,331.67	USD	ENSITE USA	23-nich- easement acuisition jessamine
2024	5303030	Contractor Services	232085	8/7/2024	-9,240.00	USD	Martin Contracting	21Stat-REP-Aldyl-A Pl. Main in Powell Co
2024	5303030	Contractor Services	232084	8/7/2024	-14,181.00	USD	Martin Contracting	21Stat-REP-Aldyl-A Pl. Main in Powell Co
2024	5303030	Contractor Services	232084	8/7/2024	-2,320.00	USD	Martin Contracting	21Stat-Rep-Aldyl-A Main in Clay City
2024	5303030	Contractor Services	232197	8/7/2024	-1,344.00	USD	Martin Contracting	24STAT REPSVC 109 FIRST ST
2024	5303030	Contractor Services	232197	8/7/2024	-1,344.00	USD	Martin Contracting	24STAT REPSVC 91 1ST ST
2024	5303030	Contractor Services	232197	8/7/2024	-1,590.00	USD	Martin Contracting	24 STAT REPSVC 340 1ST ST
2024	5303030	Contractor Services	232197	8/7/2024	-1,908.00	USD	Martin Contracting	21Stat-Rep-Aldyl-A Main in Clay City
2024	5303030	Contractor Services	232197	8/7/2024	-1,272.00	USD	Martin Contracting	24STAT REPSVC 27 1ST ST
2024	5303030	Contractor Services	232197	8/7/2024	-3,903.00	USD	Martin Contracting	21Stat-REP-Aldyl-A Pl. Main in Powell Co
2024	5303030	Contractor Services	232197	8/7/2024	-1,800.00	USD	Martin Contracting	24 STAT REPSVC 118 STOKELY LOOP
2024	5303030	Contractor Services	232198	8/7/2024	-5,712.00	USD	Martin Contracting	23CORB-INS-4"PEONHWY552
2024	5303030	Contractor Services	232198	8/7/2024	-9,072.00	USD	Martin Contracting	REP PRP ALDYL-A NORTH CORBIN
2024	5303030	Contractor Services	232199	8/7/2024	-13,332.00	USD	Martin Contracting	21Stat-REP-Aldyl-A Pl. Main in Powell Co
2024	5303030	Contractor Services	232200	8/7/2024	-13,608.00	USD	Martin Contracting	21Stat-REP-Aldyl-A Pl. Main in Powell Co
2024	5303030	Contractor Services	232201	8/7/2024	-1,264.00	USD	Martin Contracting	24STAT REPSVC 67 1ST ST
2024	5303030	Contractor Services	232201	8/7/2024	-1,264.00	USD	Martin Contracting	24STAT REPSVC 49 1ST ST
2024	5303030	Contractor Services	232201	8/7/2024	-1,192.00	USD	Martin Contracting	24STAT REPSVC 9 1ST ST
2024	5303030	Contractor Services	232201	8/7/2024	-5,429.00	USD	Martin Contracting	21Stat-Rep-Aldyl-A Main in Clay City
2024	5303030	Contractor Services	232201	8/7/2024	-2,920.00	USD	Martin Contracting	21Stat-REP-Aldyl-A Pl. Main in Powell Co
2024	5303030	Contractor Services	232202	8/7/2024	-13,659.00	USD	Martin Contracting	21Stat-Rep-Aldyl-A Main in Clay City
2024	5303030	Contractor Services	232204	8/7/2024	-14,676.00	USD	Martin Contracting	REP PRP ALDYL-A NORTH CORBIN
2024	5303030	Contractor Services	232205	8/7/2024	-24,700.00	USD	Martin Contracting	21Stat-Rep-Aldyl-A Main in Clay City
2024	5303030	Contractor Services	232206	8/7/2024	-9,768.00	USD	Martin Contracting	23CORB-INS-4"PEONHWY552
2024	5303030	Contractor Services	232207	8/7/2024	-714.00	USD	Martin Contracting	24-nich-sl-new-301 bass pond glen
2024	5303030	Contractor Services	232207	8/7/2024	-714.00	USD	Martin Contracting	24-nich-sl-new-300 lancer dr
2024	5303030	Contractor Services	232207	8/7/2024	-2,142.00	USD	Martin Contracting	24-nich-sl-new-114 grandview trail
2024	5303030	Contractor Services	232207	8/7/2024	-714.00	USD	Martin Contracting	24-nich-sl-new-233 ivy green
2024	5303030	Contractor Services	232207	8/7/2024	-963.00	USD	Martin Contracting	24-nich-sl-new-608 Brasher st
2024	5303030	Contractor Services	232207	8/7/2024	-321.00	USD	Martin Contracting	24-Nich-service line retire-608 Brasher
2024	5303030	Contractor Services	232207	8/7/2024	-1,468.00	USD	Martin Contracting	22-nich-replacement of aldyl a in NV-3
2024	5303030	Contractor Services	232208	8/7/2024	-1,428.00	USD	Martin Contracting	
2024	5303030	Contractor Services	232208	8/7/2024	-357.00	USD	Martin Contracting	24MIDD-RET-NUNNLEY HILL RD-1042 ST:1400
2024	5303030	Contractor Services	232208	8/7/2024	-2,320.50	USD	Martin Contracting	24MIDD-RET-BROCK-6715 HWY 2011 BEVERLY
2024	5303030	Contractor Services	232208	8/7/2024	-892.50	USD	Martin Contracting	24BARB-SVC-2839 KY 1304-TAMMY BADGER
2024	5303030	Contractor Services	232208	8/7/2024	-481.50	USD	Martin Contracting	24BARB-RET-66 CHARLOTTE DRIVE- 812/412
2024	5303030	Contractor Services	232208	8/7/2024	-1,071.00	USD	Martin Contracting	24CORB-SVC-308OAKGROVECHRDPR#61591516
2024	5303030	Contractor Services	232209	8/7/2024	-1,428.00	USD	Martin Contracting	23STAT SVC 8376 WINCHESTER RD
2024	5303030	Contractor Services	232209	8/7/2024	-1,428.00	USD	Martin Contracting	24STAT SVC 28 LEE AVE
2024	5303030	Contractor Services	232209	8/7/2024	-892.50	USD	Martin Contracting	24STAT-INS SVC 411 W MAIN ST
2024	5303030	Contractor Services	232209	8/7/2024	-3,391.50	USD	Martin Contracting	24STAT SVC 207 NORTH BEND RD
2024	5303030	Contractor Services	232210	8/7/2024	-546.00	USD	Martin Contracting	24STAT REPSVC 109 FIRST ST
2024	5303030	Contractor Services	232210	8/7/2024	-546.00	USD	Martin Contracting	24STAT REPSVC 91 1ST ST
2024	5303030	Contractor Services	232210	8/7/2024	-4,462.50	USD	Martin Contracting	21Stat-Rep-Aldyl-A Main in Clay City
2024	5303030	Contractor Services	232210	8/7/2024	-1,517.25	USD	Martin Contracting	21Stat-REP-Aldyl-A Pl. Main in Powell Co
2024	5303030	Contractor Services	232211	8/7/2024	-79,046.68	USD	Martin Contracting	22BERA-INS PIPELINE IN LINCOLN CO
2024	5303030	Contractor Services	232226	8/7/2024	-2,898.00	USD	Martin Contracting	21Stat-REP-Aldyl-A Pl. Main in Powell Co
2024	5303030	Contractor Services	232226	8/7/2024	-1,008.00	USD	Martin Contracting	24 STAT REPSVC 876 BLACK CREEK RD
2024	5303030	Contractor Services	232226	8/7/2024	-1,008.00	USD	Martin Contracting	24 STAT REPSVC 965 BLACK CREEK RD
2024	5303030	Contractor Services	232226	8/7/2024	-6,468.00	USD	Martin Contracting	21Stat-Rep-Aldyl-A Main in Clay City
2024	5303030	Contractor Services	232227	8/7/2024	-9,576.00	USD	Martin Contracting	REP PRP ALDYL-A NORTH CORBIN
2024	5303030	Contractor Services	232227	8/7/2024	-2,352.00	USD	Martin Contracting	19LOND-REP-8" UCS SOUTH DIXIE
2024	5303030	Contractor Services	232228	8/7/2024	-11,895.00	USD	Martin Contracting	21Stat-Rep-Aldyl-A Main in Clay City
2024	5303030	Contractor Services	232230	8/7/2024	-8,568.00	USD	Martin Contracting	21Stat-REP-Aldyl-A Pl. Main in Powell Co
2024	5303030	Contractor Services	232230	8/7/2024	-3,642.00	USD	Martin Contracting	21Stat-Rep-Aldyl-A Main in Clay City
2024	5303030	Contractor Services	232231	8/7/2024	-11,472.00	USD	Martin Contracting	21Stat-REP-Aldyl-A Pl. Main in Powell Co
2024	5303030	Contractor Services	232232	8/7/2024	-11,418.00	USD	Martin Contracting	21Stat-Rep-Aldyl-A Main in Clay City
2024	5303030	Contractor Services	232233	8/7/2024	-11,802.00	USD	Martin Contracting	REP PRP ALDYL-A NORTH CORBIN
2024	5303030	Contractor Services	232234	8/7/2024	-17,487.00	USD	Martin Contracting	21Stat-Rep-Aldyl-A Main in Clay City
2024	5303030	Contractor Services	232235	8/7/2024	-12,248.00	USD	Martin Contracting	23CORB-INS-4"PEONHWY552
2024	5303030	Contractor Services	232236	8/7/2024	-8,256.00	USD	Martin Contracting	19LOND-REP-8" UCS SOUTH DIXIE
2024	5303030	Contractor Services	232237	8/7/2024	-1,428.00	USD	Martin Contracting	24-nich-sl-new-153 kinglet point
2024	5303030	Contractor Services	232237	8/7/2024	-1,071.00	USD	Martin Contracting	24-nich-sl-new-150 Zoe road
2024	5303030	Contractor Services	232237	8/7/2024	-357.00	USD	Martin Contracting	24-nich-sl-new-507 broadway
2024	5303030	Contractor Services	232237	8/7/2024	-2,135.00	USD	Martin Contracting	24-nich-sl-new-1505 orchard dr
2024	5303030	Contractor Services	232238	8/7/2024	-1,428.00	USD	Martin Contracting	
2024	5303030	Contractor Services	232238	8/7/2024	-1,071.00	USD	Martin Contracting	24WILL-SVC-1000CROBENDPR#61593033
2024	5303030	Contractor Services	232238	8/7/2024	-714.00	USD	Martin Contracting	04CORB-SVC-1107CIRCLDRPR#61599003
2024	5303030	Contractor Services	232238	8/7/2024	-2,499.00	USD	Martin Contracting	24CORB-EXT-2"PEONROOKSBRANCHRD
2024	5303030	Contractor Services	232239	8/7/2024	-357.00	USD	Martin Contracting	24STAT SVC 207 NORTH BEND RD
2024	5303030	Contractor Services	232239	8/7/2024	-1,071.00	USD	Martin Contracting	
2024	5303030	Contractor Services	232239	8/7/2024	-357.00	USD	Martin Contracting	24 BERA SVC 406 WYLDWOOD WAY # 4
2024	5303030	Contractor Services	232239	8/7/2024	-1,428.00	USD	Martin Contracting	24 BERA SVC 197 WYLDWOOD WAY # 9
2024	5303030	Contractor Services	232239	8/7/2024	-357.00	USD	Martin Contracting	24 BERA SVC 505 CHICKASAW DR # 74
2024	5303030	Contractor Services	232229	8/7/2024	-65,210.90	USD	Martin Contracting	22BERA-INS PIPELINE IN LINCOLN CO
2024	5303030	Contractor Services	20240801	8/1/2024	4,080.00	USD	PERFECTION GROUP INC	Contractor Services
2024	5303030	Contractor Services	20240801	8/1/2024	357.00	USD	MARTIN CONTRACTING INC	Contractor Services	24MIDD-RET-NUNNLEY HILL RD-1042 ST:1400
2024	5303030	Contractor Services	20240801	8/1/2024	2,320.50	USD	MARTIN CONTRACTING INC	Contractor Services	24MIDD-RET-BROCK-6715 HWY 2011 BEVERLY
2024	5303030	Contractor Services	20240801	8/1/2024	892.50	USD	MARTIN CONTRACTING INC	Contractor Services	24BARB-SVC-2839 KY 1304-TAMMY BADGER
2024	5303030	Contractor Services	20240801	8/1/2024	481.50	USD	MARTIN CONTRACTING INC	Contractor Services	24BARB-RET-66 CHARLOTTE DRIVE- 812/412
2024	5303030	Contractor Services	20240801	8/1/2024	1,071.00	USD	MARTIN CONTRACTING INC	Contractor Services	24CORB-SVC-308OAKGROVECHRDPR#61591516
2024	5303030	Contractor Services	20240801	8/1/2024	1,428.00	USD	MARTIN CONTRACTING INC	Contractor Services	

2024	5303030	Contractor Services		20240801	8/1/2024	1,428.00	USD	MARTIN CONTRACTING INC		Contractor Services	23STAT SVC 8376 WINCHESTER RD
2024	5303030	Contractor Services		20240801	8/1/2024	1,428.00	USD	MARTIN CONTRACTING INC		Contractor Services	24STAT SVC 28 LEE AVE
2024	5303030	Contractor Services		20240801	8/1/2024	892.50	USD	MARTIN CONTRACTING INC		Contractor Services	24STAT-INS SVC 411 W MAIN ST
2024	5303030	Contractor Services		20240801	8/1/2024	3,391.50	USD	MARTIN CONTRACTING INC		Contractor Services	24STAT SVC 207 NORTH BEND RD
2024	5303030	Contractor Services		20240801	8/1/2024	5,712.00	USD	MARTIN CONTRACTING INC		Contractor Services	23CORB-INS-4"PEONHWY552
2024	5303030	Contractor Services		20240801	8/1/2024	9,072.00	USD	MARTIN CONTRACTING INC		Contractor Services	REP PRP ALDYL-A NORTH CORBIN
2024	5303030	Contractor Services		20240801	8/1/2024	13,608.00	USD	MARTIN CONTRACTING INC		Contractor Services	21Stat-REP-Aldyl-A Pl. Main in Powell Co
2024	5303030	Contractor Services		20240801	8/1/2024	1,264.00	USD	MARTIN CONTRACTING INC		Contractor Services	24STAT REPSVC 67 1ST ST
2024	5303030	Contractor Services		20240801	8/1/2024	1,264.00	USD	MARTIN CONTRACTING INC		Contractor Services	24STAT REPSVC 49 1ST ST
2024	5303030	Contractor Services		20240801	8/1/2024	1,192.00	USD	MARTIN CONTRACTING INC		Contractor Services	24STAT REPSVC 9 1ST ST
2024	5303030	Contractor Services		20240801	8/1/2024	5,429.00	USD	MARTIN CONTRACTING INC		Contractor Services	21Stat-Rep-Aldyl-A Main in Clay City
2024	5303030	Contractor Services		20240801	8/1/2024	2,920.00	USD	MARTIN CONTRACTING INC		Contractor Services	21Stat-REP-Aldyl-A Pl. Main in Powell Co
2024	5303030	Contractor Services		20240801	8/1/2024	13,659.00	USD	MARTIN CONTRACTING INC		Contractor Services	21Stat-Rep-Aldyl-A Main in Clay City
2024	5303030	Contractor Services		20240801	8/1/2024	714.00	USD	MARTIN CONTRACTING INC		Contractor Services	24-nich-sl-new-301 bass pond glen
2024	5303030	Contractor Services		20240801	8/1/2024	714.00	USD	MARTIN CONTRACTING INC		Contractor Services	24-nich-sl-new-300 lancer dr
2024	5303030	Contractor Services		20240801	8/1/2024	2,142.00	USD	MARTIN CONTRACTING INC		Contractor Services	24-nich-sl-new-114 grandview trail
2024	5303030	Contractor Services		20240801	8/1/2024	714.00	USD	MARTIN CONTRACTING INC		Contractor Services	24-nich-sl-new-233 ivy green
2024	5303030	Contractor Services		20240801	8/1/2024	963.00	USD	MARTIN CONTRACTING INC		Contractor Services	24-nich-sl-new-608 Brasher st
2024	5303030	Contractor Services		20240801	8/1/2024	321.00	USD	MARTIN CONTRACTING INC		Contractor Services	24-Nich-service line retire-608 Brasher
2024	5303030	Contractor Services		20240801	8/1/2024	1,468.00	USD	MARTIN CONTRACTING INC		Contractor Services	22-nich-replacement of aldyl a in NV-3
2024	5303030	Contractor Services		20240801	8/1/2024	14,676.00	USD	MARTIN CONTRACTING INC		Contractor Services	REP PRP ALDYL-A NORTH CORBIN
2024	5303030	Contractor Services		20240801	8/1/2024	546.00	USD	MARTIN CONTRACTING INC		Contractor Services	24STAT REPSVC 109 FIRST ST
2024	5303030	Contractor Services		20240801	8/1/2024	546.00	USD	MARTIN CONTRACTING INC		Contractor Services	24STAT REPSVC 91 1ST ST
2024	5303030	Contractor Services		20240801	8/1/2024	4,462.50	USD	MARTIN CONTRACTING INC		Contractor Services	21Stat-Rep-Aldyl-A Main in Clay City
2024	5303030	Contractor Services		20240801	8/1/2024	1,517.25	USD	MARTIN CONTRACTING INC		Contractor Services	21Stat-REP-Aldyl-A Pl. Main in Powell Co
2024	5303030	Contractor Services		20240801	8/1/2024	1,344.00	USD	MARTIN CONTRACTING INC		Contractor Services	24STAT REPSVC 109 FIRST ST
2024	5303030	Contractor Services		20240801	8/1/2024	1,344.00	USD	MARTIN CONTRACTING INC		Contractor Services	24STAT REPSVC 91 1ST ST
2024	5303030	Contractor Services		20240801	8/1/2024	1,590.00	USD	MARTIN CONTRACTING INC		Contractor Services	24 STAT REPSVC 340 1ST ST
2024	5303030	Contractor Services		20240801	8/1/2024	1,908.00	USD	MARTIN CONTRACTING INC		Contractor Services	21Stat-Rep-Aldyl-A Main in Clay City
2024	5303030	Contractor Services		20240801	8/1/2024	1,272.00	USD	MARTIN CONTRACTING INC		Contractor Services	24STAT REPSVC 27 1ST ST
2024	5303030	Contractor Services		20240801	8/1/2024	3,903.00	USD	MARTIN CONTRACTING INC		Contractor Services	21Stat-REP-Aldyl-A Pl. Main in Powell Co
2024	5303030	Contractor Services		20240801	8/1/2024	1,800.00	USD	MARTIN CONTRACTING INC		Contractor Services	24 STAT REPSVC 118 STOKELY LOOP
2024	5303030	Contractor Services		20240801	8/1/2024	13,332.00	USD	MARTIN CONTRACTING INC		Contractor Services	21Stat-REP-Aldyl-A Pl. Main in Powell Co
2024	5303030	Contractor Services		20240801	8/1/2024	24,700.00	USD	MARTIN CONTRACTING INC		Contractor Services	21Stat-Rep-Aldyl-A Main in Clay City
2024	5303030	Contractor Services		20240801	8/1/2024	9,768.00	USD	MARTIN CONTRACTING INC		Contractor Services	23CORB-INS-4"PEONHWY552
2024	5303030	Contractor Services		20240801	8/1/2024	11,157.00	USD	MARTIN CONTRACTING INC		Contractor Services	21Stat-REP-Aldyl-A Pl. Main in Powell Co
2024	5303030	Contractor Services		20240801	8/1/2024	5,040.00	USD	MARTIN CONTRACTING INC		Contractor Services	21Stat-Rep-Aldyl-A Main in Clay City
2024	5303030	Contractor Services		20240801	8/1/2024	18,499.55	USD	ENSITE USA INC	DEPT 108	Contractor Services	23 BERA EXT 8" STEEL GAS ROCKCASTLE CO
2024	5303030	Contractor Services		20240801	8/1/2024	29,207.35	USD	ENSITE USA INC	DEPT 108	Contractor Services	23 BERA EXT 8" STEEL GAS ROCKCASTLE CO
2024	5303030	Contractor Services		20240801	8/1/2024	3,003.00	USD	ENSITE USA INC	DEPT 108	Contractor Services	23 TRACK EASEMENT COST BROADHEAD
2024	5303030	Contractor Services		20240801	8/1/2024	12,331.67	USD	ENSITE USA INC	DEPT 108	Contractor Services	23-nich- easement acuisition jessamine
2024	5303030	Contractor Services		20240801	8/1/2024	30,356.50	USD	ENSITE USA INC	DEPT 108	Contractor Services	23 BERA EXT 8" STEEL GAS ROCKCASTLE CO
2024	5303030	Contractor Services		20240801	8/1/2024	350.00	USD	CENTERS REFRIGERATION INC		Contractor Services	
2024	5303030	Contractor Services		20240801	8/1/2024	17,563.60	USD	ROE ENTERPRISES INC.	SWARTZ PIPELINE CONTRACTI	Contractor Services	23CORB-INS-4" STEEL TO LAUREL RIDGE
2024	5303030	Contractor Services		20240801	8/1/2024	3,079.90	USD	ACCESS LAND SERVICES LLC		Contractor Services	23 BERA TRACK EASEMENT COST ROCKCASTLE
2024	5303030	Contractor Services		20240801	8/1/2024	1,978.16	USD	ACCESS LAND SERVICES LLC		Contractor Services	23 TRACK EASEMENT COST ROCKASTLE MT VERN
2024	5303030	Contractor Services		20240801	8/1/2024	750.00	USD	SPARKS ENTERPRISES LLC		Contractor Services	22-nich-replacement of aldyl a in NV-3
2024	5303030	Contractor Services		20240801	8/1/2024	200.00	USD	SPARKS ENTERPRISES LLC		Contractor Services	21Stat-REP-Aldyl-A Pl. Main in Powell Co
2024	5303890	Miscellaneous Outside Services		20240802	8/2/2024	1,530.00	USD	COLUMBIA GULF TRANSMISSIO	CPG OPCO LP DBA	Fixed Fee 07-2024	
2024	5303325	Professional/Temporary Labor		20240802	8/2/2024	690.00	USD	PNG COMPANIES LLC			
2024	5303890	Miscellaneous Outside Services		20240802	8/2/2024	1,045.65	USD	KING BEE DELIVERY LLC		7/22/2024-7/28/2024	
2024	5303890	Miscellaneous Outside Services		20240802	8/2/2024	1,045.65	USD	KING BEE DELIVERY LLC		7/15/2024-7/21/2024	
2024	5303030	Contractor Services		20240802	8/2/2024	9,096.00	USD	BOB MORGAN LUMBER & CONCR		Contractor Services	22-nich-replacement of aldyl a in NV-3
2024	5303030	Contractor Services		20240805	8/5/2024	1,284.30	USD	ENSITE USA INC	DEPT 108	Contractor Services	23 BERA EXT 8" STEEL GAS ROCKCASTLE CO
2024	5303030	Contractor Services		20240805	8/5/2024	462.93	USD	CENTERS REFRIGERATION INC		Contractor Services	
2024	5303030	Contractor Services		20240805	8/5/2024	153.50	USD	CENTERS REFRIGERATION INC		Contractor Services	
2024	5303030	Contractor Services		20240805	8/5/2024	455.00	USD	CENTERS REFRIGERATION INC		Contractor Services	
2024	5303310	Consultant Services		20240805	8/5/2024	1,050.00	USD	PRIME GROUP LLC THE		Consulting Services	
2024	5303030	Contractor Services		20240805	8/5/2024	9,146.60	USD	ROE ENTERPRISES INC.	SWARTZ PIPELINE CONTRACTI	Contractor Services	23CORB-INS-4" STEEL TO LAUREL RIDGE
2024	5303030	Contractor Services		20240805	8/5/2024	-724.93	USD	HINKLE CONTRACTING COMPAN		Contractor Services	21Stat-Rep-Aldyl-A Main in Clay City
2024	5303030	Contractor Services		20240805	8/5/2024	651.57	USD	HINKLE CONTRACTING COMPAN		Contractor Services	21Stat-Rep-Aldyl-A Main in Clay City
2024	5303030	Contractor Services		20240805	8/5/2024	127.20	USD	ROARK MOWING LLC		Contractor Services	
2024	5303890	Miscellaneous Outside Services		20240806	8/6/2024	4,531.50	USD	KENTUCKY811	KENTUCKY UNDERGROUND PROT		
2024	5303220	Legal Services		20240806	8/6/2024	1,931.85	USD	STOLL KEENON & OGDEN PLL		Meter Declaratory Order	
2024	5303220	Legal Services		20240806	8/6/2024	2,310.75	USD	STOLL KEENON & OGDEN PLL		Lora Hale Motor Vehicle	
2024	5303220	Legal Services		20240806	8/6/2024	1,535.50	USD	STOLL KEENON & OGDEN PLL		HomeServe PSC Filing	
2024	5303220	Legal Services		20240806	8/6/2024	8,409.60	USD	STOLL KEENON & OGDEN PLL		McGuire v Delta	
2024	5303220	Legal Services		20240806	8/6/2024	3,058.65	USD	STOLL KEENON & OGDEN PLL		General	
2024	5303030	Contractor Services		20240806	8/6/2024	79,046.68	USD	MARTIN CONTRACTING INC		Contractor Services	22BERA-INS PIPELINE IN LINCOLN CO
2024	5303030	Contractor Services		20240806	8/6/2024	652.78	USD	HINKLE CONTRACTING COMPAN		Contractor Services	21Stat-Rep-Aldyl-A Main in Clay City
2024	5303890	Miscellaneous Outside Services		20240807	8/7/2024	1,045.65	USD	KING BEE DELIVERY LLC		7/29/2024-8/04/2024	
2024	5303220	Legal Services	TRANSFER LAWYER CO		8/7/2024	-33,924.93	USD			TRANSFER LAWYER COSTS	
2024	5303220	Legal Services	TRANSFER LAWYER CO		8/7/2024	1,300.00	USD			TRANSFER LAWYER COSTS	23CORB-INS-4" STEEL TO LAUREL RIDGE
2024	5303220	Legal Services	TRANSFER LAWYER CO		8/7/2024	1,215.00	USD			TRANSFER LAWYER COSTS	23CORB-INS-4" STEEL TO LAUREL RIDGE
2024	5303220	Legal Services	TRANSFER LAWYER CO		8/7/2024	3,593.00	USD			TRANSFER LAWYER COSTS	23 BERA TRACK EASEMENT COST LINCOLN CO.
2024	5303220	Legal Services	TRANSFER LAWYER CO		8/7/2024	400.00	USD			TRANSFER LAWYER COSTS	23CORB-INS-4" STEEL TO LAUREL RIDGE
2024	5303220	Legal Services	TRANSFER LAWYER CO		8/7/2024	7,247.18	USD			TRANSFER LAWYER COSTS	23-nich- easement acuisition jessamine
2024	5303220	Legal Services	TRANSFER LAWYER CO		8/7/2024	3,050.00	USD			TRANSFER LAWYER COSTS	23 BERA TRACK EASEMENT COST LINCOLN CO.
2024	5303220	Legal Services	TRANSFER LAWYER CO		8/7/2024	100.00	USD			TRANSFER LAWYER COSTS	23CORB-INS-4" STEEL TO LAUREL RIDGE
2024	5303220	Legal Services	TRANSFER LAWYER CO		8/7/2024	1,442.63	USD			TRANSFER LAWYER COSTS	23CORB-INS-4" STEEL TO LAUREL RIDGE
2024	5303220	Legal Services	TRANSFER LAWYER CO		8/7/2024	7,841.98	USD			TRANSFER LAWYER COSTS	23-nich- easement acuisition jessamine
2024	5303220	Legal Services	TRANSFER LAWYER CO		8/7/2024	2,073.63	USD			TRANSFER LAWYER COSTS	23-nich- easement acuisition jessamine
2024	5303220	Legal Services	TRANSFER LAWYER CO		8/7/2024	2,273.63	USD			TRANSFER LAWYER COSTS	23-nich- easement acuisition jessamine
2024	5303220	Legal Services	TRANSFER LAWYER CO		8/7/2024	1,647.88	USD			TRANSFER LAWYER COSTS	23 BERA TRACK EASEMENT COST ROCKCASTLE
2024	5303220	Legal Services	TRANSFER LAWYER CO		8/7/2024	1,740.00	USD			TRANSFER LAWYER COSTS	23 BERA TRACK EASEMENT COST LINCOLN CO.

2024	5303325	Professional/Temporary Labor	20240807	8/7/2024	1,524.00	USD	ALPHA BUSINESS SOLUTIONS		Jeff Jones 07/22/2024 - 07/26/2024		
2024	5303220	Legal Services	20240807	8/7/2024	4,828.50	USD	STOLL KEENON & OGDEN PLL		2024 Delta Rate Case		
2024	5303220	Legal Services	20240807	8/7/2024	1,606.05	USD	STOLL KEENON & OGDEN PLL		General		
2024	5303220	Legal Services	20240807	8/7/2024	298.80	USD	STOLL KEENON & OGDEN PLL		Meter Declaratory Order		
2024	5303220	Legal Services	20240807	8/7/2024	4,157.55	USD	STOLL KEENON & OGDEN PLL		McGuire v Delta		
2024	5303220	Legal Services	20240807	8/7/2024	859.05	USD	STOLL KEENON & OGDEN PLL		2024 Delta Rate Case		
2024	5303220	Legal Services	20240807	8/7/2024	5,798.70	USD	STOLL KEENON & OGDEN PLL		2024 Delta Rate Case		
2024	5303220	Legal Services	20240807	8/7/2024	2,178.00	USD	STOLL KEENON & OGDEN PLL		HomeServe PSC Filing		
2024	5303220	Legal Services	20240807	8/7/2024	8,352.27	USD	STOLL KEENON & OGDEN PLL		Lora Hale Motor Vehicle		
2024	5303030	Contractor Services	20240807	8/7/2024	1,208.40	USD	RED RIVER ENTERPRISE LLC	DBA JASON STANFIELD	Contractor Services		
2024	5303030	Contractor Services	20240807	8/7/2024	530.00	USD	ANDERSON COMMERCIAL CLEAN		Contractor Services		
2024	5303030	Contractor Services	20240807	8/7/2024	750.00	USD	WALLACE LAWN SERVICE LLC		Contractor Services		
2024	5303030	Contractor Services	20240807	8/7/2024	750.00	USD	WALLACE LAWN SERVICE LLC		Contractor Services		
2024	5303220	Legal Services	20240808	8/8/2024	553.50	USD	STOLL KEENON & OGDEN PLL		KY 2023 PSC Tax (12-31-22) Appeal		
2024	5303325	Professional/Temporary Labor	20240808	8/8/2024	914.40	USD	ALPHA BUSINESS SOLUTIONS		Jeff Jones 07/17/2024 - 07/19/2024		
2024	5303220	Legal Services	20240808	8/8/2024	200.00	USD	DARRELL L SAUNDERS	DARRELL L. SAUNDERS, PSC	RE: Jones	23CORB-INS-4" STEEL TO LAUREL RIDGE	
2024	5303220	Legal Services	20240808	8/8/2024	1,220.00	USD	DARRELL L SAUNDERS	DARRELL L. SAUNDERS, PSC	Lincoln-Rockcastle 8" Ext - RE: Donna Haarman	23 BERA TRACK EASEMENT COST ROCKCASTLE	
2024	5303220	Legal Services	20240808	8/8/2024	350.00	USD	DARRELL L SAUNDERS	DARRELL L. SAUNDERS, PSC	Vision RNG Laurel Ridge Landfill - RE Jones	23CORB-INS-4" STEEL TO LAUREL RIDGE	
2024	5303220	Legal Services	20240808	8/8/2024	2,120.00	USD	DARRELL L SAUNDERS	DARRELL L. SAUNDERS, PSC	James and Catherine Barnes	23-nich- easement acuisition jessamine	
2024	5303220	Legal Services	20240808	8/8/2024	400.00	USD	DARRELL L SAUNDERS	DARRELL L. SAUNDERS, PSC	Nicholasville 2nd Feed - Re:Riester	23-nich- easement acuisition jessamine	
2024	5303220	Legal Services	20240808	8/8/2024	100.00	USD	DARRELL L SAUNDERS	DARRELL L. SAUNDERS, PSC	Michael and Roann Stinnett	23-nich- easement acuisition jessamine	
2024	5303220	Legal Services	20240808	8/8/2024	326.25	USD	STOLL KEENON & OGDEN PLL		Lora Hale Motor Vehicle		
2024	5303220	Legal Services	20240808	8/8/2024	500.00	USD	DARRELL L SAUNDERS	DARRELL L. SAUNDERS, PSC	RE: James and Catherine Barnes	23-nich- easement acuisition jessamine	
2024	5303220	Legal Services	20240808	8/8/2024	850.00	USD	DARRELL L SAUNDERS	DARRELL L. SAUNDERS, PSC	RE: Michael and Roann Stinnett	23-nich- easement acuisition jessamine	
2024	5303220	Legal Services	20240808	8/8/2024	10,899.50	USD	STOLL KEENON & OGDEN PLL		General		
2024	5303220	Legal Services	20240808	8/8/2024	200.00	USD	DARRELL L SAUNDERS	DARRELL L. SAUNDERS, PSC	RE: Welch	23-nich- easement acuisition jessamine	
2024	5303220	Legal Services	20240808	8/8/2024	2,180.00	USD	DARRELL L SAUNDERS	DARRELL L. SAUNDERS, PSC	RE: Michael Hager	23-nich- easement acuisition jessamine	
2024	5303220	Legal Services	20240808	8/8/2024	672.30	USD	STOLL KEENON & OGDEN PLL		HomeServe PSC Filing		
2024	5303220	Legal Services	20240808	8/8/2024	703.80	USD	STOLL KEENON & OGDEN PLL		McGuire v Delta		
2024	5303220	Legal Services	20240808	8/8/2024	261.45	USD	STOLL KEENON & OGDEN PLL		2023 Pipe Replacement Program Filing		
2024	5303890	Miscellaneous Outside Services	20240808	8/8/2024	16,002.00	USD	MASTER CONTROLS INC			Purchase Regulators - Delta	
2024	5303030	Contractor Services	20240808	8/8/2024	9,576.00	USD	MARTIN CONTRACTING INC		Contractor Services	REP PRP ALDYL-A NORTH CORBIN	
2024	5303030	Contractor Services	20240808	8/8/2024	2,352.00	USD	MARTIN CONTRACTING INC		Contractor Services	19LOND-REP-8" UCS SOUTH DIXIE	
2024	5303030	Contractor Services	20240808	8/8/2024	11,443.00	USD	MARTIN CONTRACTING INC		Contractor Services	21Stat-Rep-Aldyl-A Main in Clay City	
2024	5303030	Contractor Services	20240808	8/8/2024	11,472.00	USD	MARTIN CONTRACTING INC		Contractor Services	21Stat-REP-Aldyl-A Pl. Main in Powell Co	
2024	5303030	Contractor Services	20240808	8/8/2024	12,039.00	USD	MARTIN CONTRACTING INC		Contractor Services	21Stat-Rep-Aldyl-A Main in Clay City	
2024	5303030	Contractor Services	20240808	8/8/2024	1,428.00	USD	MARTIN CONTRACTING INC		Contractor Services	24-nich-sl-new-153 kinglet point	
2024	5303030	Contractor Services	20240808	8/8/2024	1,071.00	USD	MARTIN CONTRACTING INC		Contractor Services	24-nich-sl-new-150 Zoe road	
2024	5303030	Contractor Services	20240808	8/8/2024	357.00	USD	MARTIN CONTRACTING INC		Contractor Services	24-nich-sl-new-507 broadway	
2024	5303030	Contractor Services	20240808	8/8/2024	2,135.00	USD	MARTIN CONTRACTING INC		Contractor Services	24-nich-sl-new-1505 orchard dr	
2024	5303030	Contractor Services	20240808	8/8/2024	1,071.00	USD	MARTIN CONTRACTING INC		Contractor Services	24WILL-SVC-1000CROBENDPR#61593033	
2024	5303030	Contractor Services	20240808	8/8/2024	714.00	USD	MARTIN CONTRACTING INC		Contractor Services	04CORB-SVC-1107CIRCLDRPR#61599003	
2024	5303030	Contractor Services	20240808	8/8/2024	2,499.00	USD	MARTIN CONTRACTING INC		Contractor Services	24CORB-EXT-2"PEONROOKSBRANCHRD	
2024	5303030	Contractor Services	20240808	8/8/2024	1,428.00	USD	MARTIN CONTRACTING INC		Contractor Services		
2024	5303030	Contractor Services	20240808	8/8/2024	2,898.00	USD	MARTIN CONTRACTING INC		Contractor Services	21Stat-REP-Aldyl-A Pl. Main in Powell Co	
2024	5303030	Contractor Services	20240808	8/8/2024	1,008.00	USD	MARTIN CONTRACTING INC		Contractor Services	24 STAT REPSVC 876 BLACK CREEK RD	
2024	5303030	Contractor Services	20240808	8/8/2024	1,008.00	USD	MARTIN CONTRACTING INC		Contractor Services	24 STAT REPSVC 965 BLACK CREEK RD	
2024	5303030	Contractor Services	20240808	8/8/2024	6,468.00	USD	MARTIN CONTRACTING INC		Contractor Services	21Stat-Rep-Aldyl-A Main in Clay City	
2024	5303030	Contractor Services	20240808	8/8/2024	3,642.00	USD	MARTIN CONTRACTING INC		Contractor Services	21Stat-Rep-Aldyl-A Main in Clay City	
2024	5303030	Contractor Services	20240808	8/8/2024	8,568.00	USD	MARTIN CONTRACTING INC		Contractor Services	21Stat-REP-Aldyl-A Pl. Main in Powell Co	
2024	5303030	Contractor Services	20240808	8/8/2024	12,248.00	USD	MARTIN CONTRACTING INC		Contractor Services	23CORB-INS-4"PEONHWY552	
2024	5303030	Contractor Services	20240808	8/8/2024	8,256.00	USD	MARTIN CONTRACTING INC		Contractor Services	19LOND-REP-8" UCS SOUTH DIXIE	
2024	5303030	Contractor Services	20240808	8/8/2024	11,802.00	USD	MARTIN CONTRACTING INC		Contractor Services	REP PRP ALDYL-A NORTH CORBIN	
2024	5303030	Contractor Services	20240808	8/8/2024	4,741.50	USD	MARTIN CONTRACTING INC		Contractor Services	21Stat-Rep-Aldyl-A Main in Clay City	
2024	5303030	Contractor Services	20240808	8/8/2024	1,428.00	USD	MARTIN CONTRACTING INC		Contractor Services	21Stat-REP-Aldyl-A Pl. Main in Powell Co	
2024	5303030	Contractor Services	20240808	8/8/2024	17,433.00	USD	MARTIN CONTRACTING INC		Contractor Services	21Stat-Rep-Aldyl-A Main in Clay City	
2024	5303030	Contractor Services	20240808	8/8/2024	61,878.56	USD	MARTIN CONTRACTING INC		Contractor Services	22BERA-INS PIPELINE IN LINCOLN CO	
2024	5303030	Contractor Services	20240808	8/8/2024	4,052.70	USD	ROE ENTERPRISES INC.	SWARTZ PIPELINE CONTRACTI	Contractor Services	23CORB-INS-4" STEEL TO LAUREL RIDGE	
2024	5303030	Contractor Services	20240808	8/8/2024	1,074.03	USD	CALDWELL STONE CO INC		Contractor Services	22BERA-INS PIPELINE IN LINCOLN CO	
2024	5303315	IT/Telecom Contractor Services	20240809	8/9/2024	2,700.72	USD	COGNIZANT TECHNOLOGY SOLU	US CORPORATION		UTEGRATION FERC MODULE	
2024	5303030	Contractor Services	20240809	8/9/2024	357.00	USD	MARTIN CONTRACTING INC		Contractor Services	24STAT SVC 207 NORTH BEND RD	
2024	5303030	Contractor Services	20240809	8/9/2024	357.00	USD	MARTIN CONTRACTING INC		Contractor Services	24 BERA SVC 406 WYLDWOOD WAY # 4	
2024	5303030	Contractor Services	20240809	8/9/2024	1,428.00	USD	MARTIN CONTRACTING INC		Contractor Services	24 BERA SVC 197 WYLDWOOD WAY # 9	
2024	5303030	Contractor Services	20240809	8/9/2024	357.00	USD	MARTIN CONTRACTING INC		Contractor Services	24 BERA SVC 505 CHICKASAW DR # 74	
2024	5303030	Contractor Services	20240809	8/9/2024	1,071.00	USD	MARTIN CONTRACTING INC		Contractor Services		
2024	5303030	Contractor Services	20240809	8/9/2024	2,380.94	USD	MAYS LIMESTONE PRODUCTS L		Contractor Services	23CORB-INS-4" STEEL TO LAUREL RIDGE	
2024	5303325	Professional/Temporary Labor	20240812	8/12/2024	690.00	USD	FARELL FINCH LLC				
2024	5303310	Consultant Services	20240812	8/12/2024	6,210.00	USD	PRIME GROUP LLC THE		Consulting Services		
2024	5303310	Consultant Services	20240812	8/12/2024	875.00	USD	PRIME GROUP LLC THE		Consulting Services		
2024	5303030	Contractor Services	20240812	8/12/2024	3,433.34	USD	SOUTHLAND PRINTING INC		Contractor Services		
2024	5303030	Contractor Services	20240812	8/12/2024	495.56	USD	CALDWELL STONE CO INC		Contractor Services	22BERA-INS PIPELINE IN LINCOLN CO	
2024	5303030	Contractor Services	20240812	8/12/2024	127.20	USD	ROARK MOWING LLC		Contractor Services		
2024	5303310	Consultant Services	20240813	8/13/2024	1,828.75	USD	KEYANA COMPANY LLC				
2024	5303890	Miscellaneous Outside Services	20240813	8/13/2024	349.15	USD	PEOPLES NATURAL GAS COMPA				
2024	5303890	Miscellaneous Outside Services	20240813	8/13/2024	364.96	USD	PEOPLES NATURAL GAS COMPA		EXCLUDING WV		
2024	5303890	Miscellaneous Outside Services	20240813	8/13/2024	1,319.50	USD	PEOPLES NATURAL GAS COMPA		EXCLUDING WV		
2024	5303220	Legal Services	20240813	8/13/2024	100.00	USD	DARRELL L SAUNDERS	DARRELL L. SAUNDERS, PSC	RE: Donna G Haarman	23 BERA TRACK EASEMENT COST ROCKCASTLE	
2024	5303220	Legal Services	20240813	8/13/2024	100.00	USD	DARRELL L SAUNDERS	DARRELL L. SAUNDERS, PSC	RE: Riester	23-nich- easement acuisition jessamine	
2024	5303220	Legal Services	20240813	8/13/2024	200.00	USD	DARRELL L SAUNDERS	DARRELL L. SAUNDERS, PSC	RE: Jones	23CORB-INS-4" STEEL TO LAUREL RIDGE	
2024	5303890	Miscellaneous Outside Services	20240813	8/13/2024	1,288.58	USD	IRON MOUNTAIN INC				
2024	5303030	Contractor Services	20240813	8/13/2024	2,250.00	USD	SGM MURPHY'S EXCAVATING		Contractor Services	22-nich-replacement of aldyl a in NV-3	
2024	5303030	Contractor Services	20240813	8/13/2024	72.61	USD	BATES SECURITY, LLC		Contractor Services		
2024	5303030	Contractor Services	20240813	8/13/2024	75.15	USD	BATES SECURITY, LLC		Contractor Services		
2024	5303030	Contractor Services	20240813	8/13/2024	528.35	USD	CALDWELL STONE CO INC		Contractor Services	22BERA-INS PIPELINE IN LINCOLN CO	
2024	5303030	Contractor Services	20240813	8/13/2024	1,046.81	USD	CALDWELL STONE CO INC		Contractor Services	22BERA-INS PIPELINE IN LINCOLN CO	

2024	5303030	Contractor Services	20240813	8/13/2024	1,095.56	USD	CALDWELL STONE CO INC		Contractor Services	22BERA-INS PIPELINE IN LINCOLN CO
2024	5303030	Contractor Services	20240814	8/14/2024	3,224.47	USD	BLUEGRASS INTEGRATED COMM	BLUEGRASS BUSINESS SERVIC	Contractor Services	
2024	5303030	Contractor Services	20240814	8/14/2024	1,071.00	USD	MARTIN CONTRACTING INC		Contractor Services	24 BERA SVC 469 AVAWAM DR
2024	5303030	Contractor Services	20240814	8/14/2024	1,071.00	USD	MARTIN CONTRACTING INC		Contractor Services	24 BERA SVC 2021 PARTRIDGE WAY
2024	5303030	Contractor Services	20240814	8/14/2024	1,071.00	USD	MARTIN CONTRACTING INC		Contractor Services	24 BERA SVC 260 BROOK COVE # 47
2024	5303030	Contractor Services	20240814	8/14/2024	2,288.00	USD	MARTIN CONTRACTING INC		Contractor Services	23CORB-INS-4"PEONHWY552
2024	5303030	Contractor Services	20240814	8/14/2024	10,256.00	USD	MARTIN CONTRACTING INC		Contractor Services	24LOND-INST-4"PE@BUFFALOTRACE
2024	5303030	Contractor Services	20240814	8/14/2024	14,616.00	USD	MARTIN CONTRACTING INC		Contractor Services	19LOND-REP-8" UCS SOUTH DIXIE
2024	5303030	Contractor Services	20240814	8/14/2024	9,591.00	USD	MARTIN CONTRACTING INC		Contractor Services	21Stat-Rep-Aldyl-A Main in Clay City
2024	5303030	Contractor Services	20240814	8/14/2024	2,856.00	USD	MARTIN CONTRACTING INC		Contractor Services	21Stat-REP-Aldyl-A Pl. Main in Powell Co
2024	5303030	Contractor Services	20240814	8/14/2024	1,344.00	USD	MARTIN CONTRACTING INC		Contractor Services	24STAT REPSVC 99 FALLEN RD
2024	5303030	Contractor Services	20240814	8/14/2024	2,688.00	USD	MARTIN CONTRACTING INC		Contractor Services	24STAT REPSVC 4651 MAIN ST (CITY HALL)
2024	5303030	Contractor Services	20240814	8/14/2024	5,132.00	USD	MARTIN CONTRACTING INC		Contractor Services	21Stat-Rep-Aldyl-A Main in Clay City
2024	5303030	Contractor Services	20240814	8/14/2024	2,688.00	USD	MARTIN CONTRACTING INC		Contractor Services	24STAT REPSVC 4561 MAIN ST
2024	5303030	Contractor Services	20240814	8/14/2024	2,688.00	USD	MARTIN CONTRACTING INC		Contractor Services	24STAT REPSVC 4541 MAIN ST/ RR MUSEUM
2024	5303030	Contractor Services	20240814	8/14/2024	9,840.00	USD	MARTIN CONTRACTING INC		Contractor Services	21Stat-Rep-Aldyl-A Main in Clay City
2024	5303030	Contractor Services	20240814	8/14/2024	1,488.00	USD	MARTIN CONTRACTING INC		Contractor Services	24STAT REPSVC 50 RAILROAD ST
2024	5303030	Contractor Services	20240814	8/14/2024	1,200.00	USD	MARTIN CONTRACTING INC		Contractor Services	24STAT REPSVC 59 RAIL ROAD AVE
2024	5303030	Contractor Services	20240814	8/14/2024	1,590.00	USD	MARTIN CONTRACTING INC		Contractor Services	24STAT REPSVC 43 RAIL ROAD AVE
2024	5303030	Contractor Services	20240814	8/14/2024	13,704.00	USD	MARTIN CONTRACTING INC		Contractor Services	21Stat-Rep-Aldyl-A Main in Clay City
2024	5303030	Contractor Services	20240814	8/14/2024	3,136.00	USD	MARTIN CONTRACTING INC		Contractor Services	24-nich-sl-new-1505 orchard dr
2024	5303030	Contractor Services	20240814	8/14/2024	1,428.00	USD	MARTIN CONTRACTING INC		Contractor Services	24-nich-sl-new-200 moore dr
2024	5303030	Contractor Services	20240814	8/14/2024	714.00	USD	MARTIN CONTRACTING INC		Contractor Services	24-nich-sl-new-100 peoples meadow
2024	5303030	Contractor Services	20240814	8/14/2024	714.00	USD	MARTIN CONTRACTING INC		Contractor Services	24-nich-sl-new-309 ivy green place
2024	5303030	Contractor Services	20240814	8/14/2024	1,428.00	USD	MARTIN CONTRACTING INC		Contractor Services	24-nich-sl-new-144 kinglet point
2024	5303030	Contractor Services	20240814	8/14/2024	2,070.00	USD	MARTIN CONTRACTING INC		Contractor Services	24CORB-EXT-2"PESONNECTCIR
2024	5303030	Contractor Services	20240814	8/14/2024	1,534.50	USD	MARTIN CONTRACTING INC		Contractor Services	24CORB-EXT-2"PEONROOKSBRANCHRD
2024	5303030	Contractor Services	20240814	8/14/2024	1,606.50	USD	MARTIN CONTRACTING INC		Contractor Services	24CORB-REPSVC-1203AGCRDPR#61329485
2024	5303030	Contractor Services	20240814	8/14/2024	357.00	USD	MARTIN CONTRACTING INC		Contractor Services	24MANC-SVC-3251#2
2024	5303030	Contractor Services	20240814	8/14/2024	4,462.50	USD	MARTIN CONTRACTING INC		Contractor Services	21Stat-Rep-Aldyl-A Main in Clay City
2024	5303030	Contractor Services	20240814	8/14/2024	2,945.25	USD	MARTIN CONTRACTING INC		Contractor Services	21Stat-REP-Aldyl-A Pl. Main in Powell Co
2024	5303030	Contractor Services	20240814	8/14/2024	357.00	USD	MARTIN CONTRACTING INC		Contractor Services	
2024	5303030	Contractor Services	20240814	8/14/2024	13,776.00	USD	MARTIN CONTRACTING INC		Contractor Services	21Stat-Rep-Aldyl-A Main in Clay City
2024	5303030	Contractor Services	20240814	8/14/2024	13,614.00	USD	MARTIN CONTRACTING INC		Contractor Services	REP PRP ALDYL-A NORTH CORBIN
2024	5303030	Contractor Services	20240814	8/14/2024	19,164.00	USD	MARTIN CONTRACTING INC		Contractor Services	21Stat-REP-Aldyl-A Pl. Main in Powell Co
2024	5303030	Contractor Services	20240814	8/14/2024	632.00	USD	MARTIN CONTRACTING INC		Contractor Services	24 STAT REPSVC 816 BLACK CREEK RD
2024	5303030	Contractor Services	20240814	8/14/2024	1,490.00	USD	MARTIN CONTRACTING INC		Contractor Services	24 STAT REPSVC 1053 BLACK CREEK RD
2024	5303030	Contractor Services	20240814	8/14/2024	14,157.00	USD	MARTIN CONTRACTING INC		Contractor Services	19LOND-REP-8" UCS SOUTH DIXIE
2024	5303030	Contractor Services	20240814	8/14/2024	642.00	USD	MARTIN CONTRACTING INC		Contractor Services	24 BERA SVC 406 WYLDWOOD WAY # 4
2024	5303030	Contractor Services	20240814	8/14/2024	1,356.00	USD	MARTIN CONTRACTING INC		Contractor Services	24 BERA SVC 505 CHICKASAW DR # 74
2024	5303220	Legal Services	20240815	8/15/2024	437.58	USD	MCCARTER & ENGLISH LLP	FOUR GATEWAY CENTER	TGP-General	
2024	5303890	Miscellaneous Outside Services	20240815	8/15/2024	1,530.00	USD	COLUMBIA GULF TRANSMISSIO	CPG OPCO LP DBA	Fixed Fee 08-2024	
2024	5303890	Miscellaneous Outside Services	20240815	8/15/2024	1,045.65	USD	KING BEE DELIVERY LLC		08/05/2024-08/11/2024	
2024	5303320	Training Services	55000859	8/15/2024	297.20	USD			*Trip from 07/01/24 To 07/31/24 to WINCHESTER	
2024	5303320	Training Services	55000859	8/15/2024	115.00	USD			*Trip from 07/01/24 To 07/31/24 to WINCHESTER	
2024	5303320	Training Services	55000859	8/15/2024	263.60	USD			*Trip from 07/01/24 To 07/31/24 to WINCHESTER	
2024	5303320	Training Services	55000859	8/15/2024	230.00	USD			*Trip from 07/01/24 To 07/31/24 to WINCHESTER	
2024	5303320	Training Services	55000859	8/15/2024	115.00	USD			*Trip from 07/01/24 To 07/31/24 to WINCHESTER	
2024	5303325	Professional/Temporary Labor	20240815	8/15/2024	4,185.00	USD	IDI CONSULTING LLC		Denisa King - July 2024	
2024	5303030	Contractor Services	20240815	8/15/2024	3,392.18	USD	BLUEGRASS INTEGRATED COMM	BLUEGRASS BUSINESS SERVIC	Contractor Services	
2024	5303030	Contractor Services	20240815	8/15/2024	117,080.19	USD	MARTIN CONTRACTING INC		Contractor Services	22BERA-INS PIPELINE IN LINCOLN CO
2024	5303030	Contractor Services	20240815	8/15/2024	2,285.65	USD	ENSITE USA INC	DEPT 108	Contractor Services	23 TRACK EASEMENT COST BROADHEAD
2024	5303030	Contractor Services	20240815	8/15/2024	13,233.00	USD	SGM MURPHY'S EXCAVATING		Contractor Services	21Stat-REP-Aldyl-A Pl. Main in Powell Co
2024	5303890	Miscellaneous Outside Services	20240816	8/16/2024	280.19	USD	MASTER CONTROLS INC			Purchase Regulators - Delta
2024	5303030	Contractor Services	20240816	8/16/2024	717.00	USD	ENSITE USA INC	DEPT 108	Contractor Services	23 TRACK EASEMENT COST ROCKASTLE MT VERN
2024	5303030	Contractor Services	20240816	8/16/2024	9,793.70	USD	ENSITE USA INC	DEPT 108	Contractor Services	21NICH-INS-TRANSMISSION LINE #2 JESS CO
2024	5303030	Contractor Services	20240816	8/16/2024	10,847.50	USD	ENSITE USA INC	DEPT 108	Contractor Services	21NICH-INS-TRANSMISSION LINE #2 JESS CO
2024	5303030	Contractor Services	20240816	8/16/2024	10,101.00	USD	ENSITE USA INC	DEPT 108	Contractor Services	23 BERA EXT 8" STEEL GAS ROCKCASTLE CO
2024	5303030	Contractor Services	20240816	8/16/2024	1,542.25	USD	ENSITE USA INC	DEPT 108	Contractor Services	23-nich- easement acuisition madison
2024	5303030	Contractor Services	20240816	8/16/2024	13,521.12	USD	ENSITE USA INC	DEPT 108	Contractor Services	23-nich- easement acuisition jessamine
2024	5303030	Contractor Services	20240816	8/16/2024	5,324.40	USD	ENSITE USA INC	DEPT 108	Contractor Services	24NICH-INSTALL M&R EQUIP FOR NEW TAP
2024	5303325	Professional/Temporary Labor	20240818	8/18/2024	2,737.50	USD	IDI CONSULTING LLC		Mary Rupard - July 2024	
2024	5303890	Miscellaneous Outside Services	20240819	8/19/2024	824.54	USD	IRON MOUNTAIN INC		Service 06/26/2024-07/23/2024	
2024	5303890	Miscellaneous Outside Services	20240819	8/19/2024	9.44	USD	CHARTER COMMUNICATIONS	OPERATING LLC		
2024	5303325	Professional/Temporary Labor	20240820	8/20/2024	230.00	USD	PEOPLES NATURAL GAS COMPA		Ivan W/E Aug 2, 2024	
2024	5303030	Contractor Services	20240820	8/20/2024	10,585.50	USD	MARTIN CONTRACTING INC		Contractor Services	19LOND-REP-8" UCS SOUTH DIXIE
2024	5303030	Contractor Services	20240820	8/20/2024	12,248.00	USD	MARTIN CONTRACTING INC		Contractor Services	24LOND-INST-4"PE@BUFFALOTRACE
2024	5303030	Contractor Services	20240820	8/20/2024	2,945.25	USD	MARTIN CONTRACTING INC		Contractor Services	21Stat-Rep-Aldyl-A Main in Clay City
2024	5303030	Contractor Services	20240820	8/20/2024	2,052.75	USD	MARTIN CONTRACTING INC		Contractor Services	21Stat-REP-Aldyl-A Pl. Main in Powell Co
2024	5303030	Contractor Services	20240820	8/20/2024	9,708.00	USD	MARTIN CONTRACTING INC		Contractor Services	21Stat-Rep-Aldyl-A Main in Clay City
2024	5303030	Contractor Services	20240820	8/20/2024	1,344.00	USD	MARTIN CONTRACTING INC		Contractor Services	24STAT REPSVC 370 SEVENTH AVE
2024	5303030	Contractor Services	20240820	8/20/2024	17,472.00	USD	MARTIN CONTRACTING INC		Contractor Services	21Stat-Rep-Aldyl-A Main in Clay City
2024	5303030	Contractor Services	20240820	8/20/2024	2,544.00	USD	MARTIN CONTRACTING INC		Contractor Services	21Stat-REP-Aldyl-A Pl. Main in Powell Co
2024	5303030	Contractor Services	20240820	8/20/2024	357.00	USD	MARTIN CONTRACTING INC		Contractor Services	
2024	5303030	Contractor Services	20240820	8/20/2024	642.00	USD	MARTIN CONTRACTING INC		Contractor Services	24 BERA SVC 173 STILLWATER # 27
2024	5303030	Contractor Services	20240820	8/20/2024	642.00	USD	MARTIN CONTRACTING INC		Contractor Services	24 BERA SVC 157 STILLWATER #23
2024	5303030	Contractor Services	20240820	8/20/2024	714.00	USD	MARTIN CONTRACTING INC		Contractor Services	24 BERA SVC 7056 ARBOR RIDGE # 45
2024	5303030	Contractor Services	20240820	8/20/2024	714.00	USD	MARTIN CONTRACTING INC		Contractor Services	24 BERA SVC 169 STILLWATER # 26
2024	5303030	Contractor Services	20240820	8/20/2024	714.00	USD	MARTIN CONTRACTING INC		Contractor Services	24 BERA SVC 7053 ARBOR RIDGE # 36
2024	5303030	Contractor Services	20240820	8/20/2024	714.00	USD	MARTIN CONTRACTING INC		Contractor Services	24 BERA SVC 264 BROOK COVE # 46
2024	5303030	Contractor Services	20240820	8/20/2024	1,428.00	USD	MARTIN CONTRACTING INC		Contractor Services	24 BERA SVC 409 ABBINGTON CT
2024	5303030	Contractor Services	20240820	8/20/2024	535.50	USD	MARTIN CONTRACTING INC		Contractor Services	23MANC-SVC-6747 N. Hwy 421
2024	5303030	Contractor Services	20240820	8/20/2024	892.50	USD	MARTIN CONTRACTING INC		Contractor Services	24MANC-SVC-9364 N. HWY 421
2024	5303030	Contractor Services	20240820	8/20/2024	357.00	USD	MARTIN CONTRACTING INC		Contractor Services	24MANC-SVC-587 JARVE HOLLOW RD
2024	5303030	Contractor Services	20240820	8/20/2024	714.00	USD	MARTIN CONTRACTING INC		Contractor Services	24MANC-SVC-616 SALLIE LYTTLE RD

2024	5303030	Contractor Services	20240820	8/20/2024	1,428.00	USD	MARTIN CONTRACTING INC		Contractor Services	24MANC-SVC-299 PENNINGTON HILL RD
2024	5303030	Contractor Services	20240820	8/20/2024	2,856.00	USD	MARTIN CONTRACTING INC		Contractor Services	MANC-EXT2" MAIN 470' JR COLLETT LANE
2024	5303030	Contractor Services	20240820	8/20/2024	12,768.00	USD	MARTIN CONTRACTING INC		Contractor Services	21Stat-Rep-Aldyl-A Main in Clay City
2024	5303030	Contractor Services	20240820	8/20/2024	5,278.00	USD	MARTIN CONTRACTING INC		Contractor Services	22-nich-replacement of aldyl a in NV-3
2024	5303030	Contractor Services	20240820	8/20/2024	1,428.00	USD	MARTIN CONTRACTING INC		Contractor Services	24-nich-sl-new-408 Morgan Leigh
2024	5303030	Contractor Services	20240820	8/20/2024	10,752.00	USD	MARTIN CONTRACTING INC		Contractor Services	21Stat-Rep-Aldyl-A Main in Clay City
2024	5303030	Contractor Services	20240820	8/20/2024	1,680.00	USD	MARTIN CONTRACTING INC		Contractor Services	24STAT REPSVC 60 8TH AVE
2024	5303030	Contractor Services	20240820	8/20/2024	12,996.00	USD	MARTIN CONTRACTING INC		Contractor Services	19LOND-REP-8" UCS SOUTH DIXIE
2024	5303030	Contractor Services	20240820	8/20/2024	13,026.00	USD	MARTIN CONTRACTING INC		Contractor Services	19LOND-REP-8" UCS SOUTH DIXIE
2024	5303030	Contractor Services	20240820	8/20/2024	7,692.00	USD	MARTIN CONTRACTING INC		Contractor Services	21Stat-REP-Aldyl-A Pl. Main in Powell Co
2024	5303030	Contractor Services	20240820	8/20/2024	4,978.00	USD	MARTIN CONTRACTING INC		Contractor Services	21Stat-Rep-Aldyl-A Main in Clay City
2024	5303030	Contractor Services	20240821	8/21/2024	8,136.00	USD	MARTIN CONTRACTING INC		Contractor Services	21Stat-REP-Aldyl-A Pl. Main in Powell Co
2024	5303030	Contractor Services	20240821	8/21/2024	4,032.00	USD	MARTIN CONTRACTING INC		Contractor Services	21Stat-Rep-Aldyl-A Main in Clay City
2024	5303030	Contractor Services	20240821	8/21/2024	1,344.00	USD	MARTIN CONTRACTING INC		Contractor Services	24 STAT REPSVC 1071 BLACK CREEK RD
2024	5303315	IT/Telecom Contractor Services	20240822	8/22/2024	7,920.00	USD	IDI CONSULTING LLC			
2024	5303310	Consultant Services	20240822	8/22/2024	53.28	USD	ARCO ENGINEERING INC			
2024	5303310	Consultant Services	20240822	8/22/2024	164.37	USD	ARCO ENGINEERING INC			
2024	5303890	Miscellaneous Outside Services	20240822	8/22/2024	1,045.65	USD	KING BEE DELIVERY LLC		08/12/2024-08/18/2024	
2024	5303030	Contractor Services	20240822	8/22/2024	3,174.19	USD	BLUEGRASS INTEGRATED COMM	BLUEGRASS BUSINESS SERVIC	Contractor Services	
2024	5303030	Contractor Services	20240822	8/22/2024	25,000.00	USD	SUPERIOR HOME IMPROVEMENT		Contractor Services	WINCHESTER BATHROOM REMODEL
2024	5303030	Contractor Services	20240822	8/22/2024	42,604.65	USD	ROE ENTERPRISES INC.	SWARTZ PIPELINE CONTRACTI	Contractor Services	23CORB-INS-4" STEEL TO LAUREL RIDGE
2024	5303030	Contractor Services	20240822	8/22/2024	75.15	USD	BATES SECURITY, LLC		Contractor Services	
2024	5303030	Contractor Services	20240822	8/22/2024	481.19	USD	CALDWELL STONE CO INC		Contractor Services	22BERA-INS PIPELINE IN LINCOLN CO
2024	5303030	Contractor Services	20240822	8/22/2024	443.73	USD	LEXINGTON QUARRY COMPANY		Contractor Services	24-NICH-MAIN LINE @ 3060 LEX RD/ZOE RD
2024	5303030	Contractor Services	20240822	8/22/2024	419.23	USD	LEXINGTON QUARRY COMPANY		Contractor Services	24-NICH-MAIN LINE @ 3060 LEX RD/ZOE RD
2024	5303030	Contractor Services	20240823	8/23/2024	9,187.25	USD	ENSITE USA INC	DEPT 108	Contractor Services	24CORB-REP-2"ALDYLACORBINCITYWHITLEYCO
2024	5303315	IT/Telecom Contractor Services	20240826	8/26/2024	17,980.00	USD	COGNIZANT TECHNOLOGY SOLU	US CORPORATION		UTEGRATION FERC MODULE
2024	5303315	IT/Telecom Contractor Services	20240826	8/26/2024	41,035.00	USD	COGNIZANT TECHNOLOGY SOLU	US CORPORATION		UTEGRATION FERC MODULE
2024	5303030	Contractor Services	20240826	8/26/2024	33,389.85	USD	ENSITE USA INC	DEPT 108	Contractor Services	24 BERA REP ALDYL-A MAIN KINGSTON AREA
2024	5303030	Contractor Services	20240826	8/26/2024	750.00	USD	WALLACE LAWN SERVICE LLC		Contractor Services	
2024	5303030	Contractor Services	20240826	8/26/2024	992.67	USD	CALDWELL STONE CO INC		Contractor Services	22BERA-INS PIPELINE IN LINCOLN CO
2024	5303030	Contractor Services	20240826	8/26/2024	1,071.24	USD	THE ALLEN CO INC		Contractor Services	24 BERA EXT MAIN TO FEED STONEY VIEW SUB
2024	5303030	Contractor Services	20240826	8/26/2024	2,459.76	USD	MAYS LIMESTONE PRODUCTS L		Contractor Services	23CORB-INS-4" STEEL TO LAUREL RIDGE
2024	5303310	Consultant Services	20240827	8/27/2024	1,575.00	USD	CAPITAL LINK CONSULTANTS			
2024	5303310	Consultant Services	20240827	8/27/2024	1,575.00	USD	CAPITAL LINK CONSULTANTS			
2024	5303030	Contractor Services	20240827	8/27/2024	14,663.52	USD	ENSITE USA INC	DEPT 108	Contractor Services	23-nich- easement acuisition jessamine
2024	5303030	Contractor Services	20240827	8/27/2024	116.00	USD	ENSITE USA INC	DEPT 108	Contractor Services	23 TRACK EASEMENT COST BROADHEAD
2024	5303030	Contractor Services	20240827	8/27/2024	45,760.65	USD	ENSITE USA INC	DEPT 108	Contractor Services	23 BERA EXT 8" STEEL GAS ROCKCASTLE CO
2024	5303030	Contractor Services	20240827	8/27/2024	72.25	USD	ENSITE USA INC	DEPT 108	Contractor Services	21NICH-INS-TRANSMISSION LINE #2 MAD CO
2024	5303030	Contractor Services	20240827	8/27/2024	36,865.25	USD	ENSITE USA INC	DEPT 108	Contractor Services	21NICH-INS-TRANSMISSION LINE #2 JESS CO
2024	5303320	Training Services	20240827	8/27/2024	410.05	USD	CORPORATE CLAIMS MANAGEME		Training	
2024	5303325	Professional/Temporary Labor	20240828	8/28/2024	1,828.80	USD	ALPHA BUSINESS SOLUTIONS		Jesse Stivers 07/15/2024-07/18/2024	23CORB-INS-4" STEEL TO LAUREL RIDGE
2024	5303030	Contractor Services	20240828	8/28/2024	12,640.00	USD	MARTIN CONTRACTING INC		Contractor Services	21Owng-Rep Aldyl-A Pipe in Owng Outside
2024	5303030	Contractor Services	20240828	8/28/2024	1,428.00	USD	MARTIN CONTRACTING INC		Contractor Services	24-nich-sl-new-156 Brome
2024	5303030	Contractor Services	20240828	8/28/2024	1,785.00	USD	MARTIN CONTRACTING INC		Contractor Services	24-nich-sl-new-204 Morgan Leigh
2024	5303030	Contractor Services	20240828	8/28/2024	1,428.00	USD	MARTIN CONTRACTING INC		Contractor Services	24STAT SVC 207 NORTH BEND RD
2024	5303030	Contractor Services	20240828	8/28/2024	357.00	USD	MARTIN CONTRACTING INC		Contractor Services	22STAT-RET SVC 696 STEAM SHOVEL RD
2024	5303030	Contractor Services	20240828	8/28/2024	357.00	USD	MARTIN CONTRACTING INC		Contractor Services	23STAT-RET SVC 8248 WINCHESTER RD
2024	5303030	Contractor Services	20240828	8/28/2024	357.00	USD	MARTIN CONTRACTING INC		Contractor Services	22STAT-RET SVC 343 MILL KNOB RD
2024	5303030	Contractor Services	20240828	8/28/2024	1,071.00	USD	MARTIN CONTRACTING INC		Contractor Services	24MANC-SVC-188 JR COLLETT LANE
2024	5303030	Contractor Services	20240828	8/28/2024	3,213.00	USD	MARTIN CONTRACTING INC		Contractor Services	MANC-EXT2" MAIN 470' JR COLLETT LANE
2024	5303030	Contractor Services	20240828	8/28/2024	535.50	USD	MARTIN CONTRACTING INC		Contractor Services	24manc-ret-58 lucy lane
2024	5303030	Contractor Services	20240828	8/28/2024	535.50	USD	MARTIN CONTRACTING INC		Contractor Services	24manc-ret-53 college street
2024	5303030	Contractor Services	20240828	8/28/2024	357.00	USD	MARTIN CONTRACTING INC		Contractor Services	24manc-ret-8653 n. hwy 421
2024	5303030	Contractor Services	20240828	8/28/2024	642.00	USD	MARTIN CONTRACTING INC		Contractor Services	24BARB-RET-101 MAPLE GROVE WAY- VACANT
2024	5303030	Contractor Services	20240828	8/28/2024	642.00	USD	MARTIN CONTRACTING INC		Contractor Services	24BARB-RET-1484 KY 3439 -VACANT RETIRE
2024	5303030	Contractor Services	20240828	8/28/2024	11,130.00	USD	MARTIN CONTRACTING INC		Contractor Services	24STAT-REP-2"ALDYL-A MAIN IN J'VILLE
2024	5303030	Contractor Services	20240828	8/28/2024	12,564.00	USD	MARTIN CONTRACTING INC		Contractor Services	19LOND-REP-8" UCS SOUTH DIXIE
2024	5303030	Contractor Services	20240828	8/28/2024	10,806.00	USD	MARTIN CONTRACTING INC		Contractor Services	21Stat-Rep-Aldyl-A Main in Clay City
2024	5303030	Contractor Services	20240828	8/28/2024	2,688.00	USD	MARTIN CONTRACTING INC		Contractor Services	24STAT REPSVC 24 3RD AVE
2024	5303030	Contractor Services	20240828	8/28/2024	17,464.00	USD	MARTIN CONTRACTING INC		Contractor Services	21Stat-Rep-Aldyl-A Main in Clay City
2024	5303030	Contractor Services	20240828	8/28/2024	11,976.00	USD	MARTIN CONTRACTING INC		Contractor Services	21Stat-Rep-Aldyl-A Main in Clay City
2024	5303030	Contractor Services	20240828	8/28/2024	1,344.00	USD	MARTIN CONTRACTING INC		Contractor Services	24STAT REPSVC 7 RAIL ROAD AVE
2024	5303030	Contractor Services	20240828	8/28/2024	13,629.00	USD	MARTIN CONTRACTING INC		Contractor Services	19LOND-REP-8" UCS SOUTH DIXIE
2024	5303030	Contractor Services	20240828	8/28/2024	14,472.00	USD	MARTIN CONTRACTING INC		Contractor Services	21Owng-Rep Aldyl-A Pipe in Owng Outside
2024	5303030	Contractor Services	20240828	8/28/2024	12,256.00	USD	MARTIN CONTRACTING INC		Contractor Services	24LOND-INST-4"PE@BUFFALOTRACE
2024	5303030	Contractor Services	20240828	8/28/2024	13,749.00	USD	MARTIN CONTRACTING INC		Contractor Services	19LOND-REP-8" UCS SOUTH DIXIE
2024	5303030	Contractor Services	20240828	8/28/2024	1,428.00	USD	MARTIN CONTRACTING INC		Contractor Services	
2024	5303030	Contractor Services	20240828	8/28/2024	714.00	USD	MARTIN CONTRACTING INC		Contractor Services	24 BERA SVC 153 STILLWATER # 22
2024	5303030	Contractor Services	20240828	8/28/2024	714.00	USD	MARTIN CONTRACTING INC		Contractor Services	24 BERA SVC 268 BROOK COVE # 45
2024	5303030	Contractor Services	20240828	8/28/2024	2,712.00	USD	MARTIN CONTRACTING INC		Contractor Services	24 BERA SVC 219 PRINCE ROYAL DR
2024	5303030	Contractor Services	20240828	8/28/2024	1,220.00	USD	MARTIN CONTRACTING INC		Contractor Services	24 BERA SVC 252 BROOK COVE # 49
2024	5303030	Contractor Services	20240828	8/28/2024	4,373.25	USD	MARTIN CONTRACTING INC		Contractor Services	21Stat-Rep-Aldyl-A Main in Clay City
2024	5303030	Contractor Services	20240828	8/28/2024	2,712.00	USD	MARTIN CONTRACTING INC		Contractor Services	21Stat-REP-Aldyl-A Pl. Main in Powell Co
2024	5303030	Contractor Services	20240828	8/28/2024	12,882.00	USD	MARTIN CONTRACTING INC		Contractor Services	21Owng-Rep Aldyl-A Pipe in Owng Outside
2024	5303030	Contractor Services	20240828	8/28/2024	35,807.36	USD	MARTIN CONTRACTING INC		Contractor Services	22BERA-INS PIPELINE IN LINCOLN CO
2024	5303030	Contractor Services	20240828	8/28/2024	10,700.05	USD	MARTIN CONTRACTING INC		Contractor Services	23 BERA EXT 8" STEEL MAIN CRAB ORCHARD
2024	5303890	Miscellaneous Outside Services	20240829	8/29/2024	1,535.00	USD	DIVERSIFIED SOUTHERN MIDS	DIVERSIFIED GAS & OIL COR	WESTLEY LITTLE	Pikeville New Mtr Installation Residenti
2024	5303890	Miscellaneous Outside Services	20240829	8/29/2024	1,535.00	USD	DIVERSIFIED SOUTHERN MIDS	DIVERSIFIED GAS & OIL COR	DENISE QUEEN	Pikeville New Mtr Installation Residenti
2024	5303030	Contractor Services	20240829	8/29/2024	1,524.60	USD	CALDWELL STONE CO INC		Contractor Services	23 BERA EXT 8" STEEL MAIN CRAB ORCHARD
2024	5303220	Legal Services	20240830	8/30/2024	400.00	USD	DARRELL L SAUNDERS	DARRELL L. SAUNDERS, PSC	Welch	23-nich- easement acuisition jessamine
2024	5303220	Legal Services	20240830	8/30/2024	250.00	USD	DARRELL L SAUNDERS	DARRELL L. SAUNDERS, PSC	RE: Riester	23-nich- easement acuisition jessamine
2024	5303220	Legal Services	20240830	8/30/2024	420.00	USD	DARRELL L SAUNDERS	DARRELL L. SAUNDERS, PSC	Donna Gail Haarman	23 BERA TRACK EASEMENT COST ROCKCASTLE
2024	5303310	Consultant Services	20240830	8/30/2024	3,500.00	USD	GABBERT CONSULTING CO LLC		August 2024 Monthly Payment	
2024	5303220	Legal Services	20240830	8/30/2024	200.00	USD	DARRELL L SAUNDERS	DARRELL L. SAUNDERS, PSC	RE: Michael and Roann Stinnett	23-nich- easement acuisition jessamine

2024	5303315	IT/Telecom Contractor Services			9/4/2024	-2.42	USD	ORD 201600152	Flo-Cal (PNG)
2024	5303315	IT/Telecom Contractor Services			9/4/2024	2,727.00	USD	PNG COMPANIES LLC	ORD 201600156	Mobile Map App Enhancements (2024)
2024	5303315	IT/Telecom Contractor Services			9/4/2024	3,472.89	USD	PEOPLES NATURAL GAS COMPA	CTR SR01/135104	
2024	5303315	IT/Telecom Contractor Services			9/4/2024	2,352.60	USD	PEOPLES NATURAL GAS COMPA	CTR SR01/165104	
2024	5303890	Miscellaneous Outside Services	ACT		9/4/2024	21.37	USD		Amortize Platts 2023-2024 August 2024	
2024	5303890	Miscellaneous Outside Services	ACT		9/4/2024	828.18	USD		Amortize Platts 2023-2024 August 2024	
2024	5303030	Contractor Services	Reclass Gray Matte		9/5/2024	-203.95	USD		Reclass Gray Matter to Ord. on 1000	
2024	5303991	Miscellaneous Outside Services - 2200	ACCTGSVC.ALLOC1		9/5/2024	150.14	USD		Miscellaneous Outside Services-2200	
2024	5303991	Miscellaneous Outside Services - 2200	ACCTSPAY.ALLOC1		9/5/2024	241.63	USD		Miscellaneous Outside Services-2200	
2024	5303991	Miscellaneous Outside Services - 2200	CASHMGT.ALLOC1		9/5/2024	2.35	USD		Miscellaneous Outside Services-2200	
2024	5303991	Miscellaneous Outside Services - 2200	HUMANRSRCS.ALLOC2		9/5/2024	92.85	USD		Miscellaneous Outside Services-2200	
2024	5303991	Miscellaneous Outside Services - 2200	LAND.ALLOC2		9/5/2024	1.13	USD		Miscellaneous Outside Services-2200	
2024	5303991	Miscellaneous Outside Services - 2200	ASSETMGMT.ALLOC2		9/5/2024	0.09	USD		Miscellaneous Outside Services-2200	
2024	5303991	Miscellaneous Outside Services - 2200	EXECUTIVE.ALLOC1		9/5/2024	0.05	USD		Miscellaneous Outside Services-2200	
2024	5303991	Miscellaneous Outside Services - 2200	OPSADMIN.ALLOC2		9/5/2024	0.37	USD		Miscellaneous Outside Services-2200	
2024	5303991	Miscellaneous Outside Services - 2200	ACCTGSVC.ALLOC1		9/5/2024	1,733.28	USD		Miscellaneous Outside Services-2200	
2024	5303991	Miscellaneous Outside Services - 2200	ACCTSPAY.ALLOC1		9/5/2024	3,777.23	USD		Miscellaneous Outside Services-2200	
2024	5303991	Miscellaneous Outside Services - 2200	CASHMGT.ALLOC1		9/5/2024	47.68	USD		Miscellaneous Outside Services-2200	
2024	5303991	Miscellaneous Outside Services - 2200	HUMANRSRCS.ALLOC2		9/5/2024	1,304.25	USD		Miscellaneous Outside Services-2200	
2024	5303991	Miscellaneous Outside Services - 2200	EXECUTIVE.ALLOC1		9/5/2024	0.91	USD		Miscellaneous Outside Services-2200	
2024	5303315	IT/Telecom Contractor Services			9/6/2024	647.18	USD	PNG COMPANIES LLC	ORD 201600102	SAP Treasury Module - PNG
2024	5303315	IT/Telecom Contractor Services			9/6/2024	589.03	USD	PNG COMPANIES LLC	ORD 201600115	AP Automation
2024	5303315	IT/Telecom Contractor Services			9/6/2024	175.84	USD	PNG COMPANIES LLC	ORD 201600129	Workstation Refresh 2024 (PNG)
2024	5303315	IT/Telecom Contractor Services			9/6/2024	337.42	USD	PNG COMPANIES LLC	ORD 201600130	Operations Enhancements 2024 (PNG)
2024	5303315	IT/Telecom Contractor Services			9/6/2024	206.04	USD	PNG COMPANIES LLC	ORD 201600131	Construction Enhancements 2024 (PNG)
2024	5303315	IT/Telecom Contractor Services			9/6/2024	5,061.19	USD	PNG COMPANIES LLC	ORD 201600132	Customer Srvc Improvements 2024 (PNG)
2024	5303220	Legal Services	2024DELTARATECASE		9/6/2024	-11,486.25	USD		WBS 2024DELTARATECASE	
2024	5303310	Consultant Services	2024DELTARATECASE		9/6/2024	-8,135.00	USD		WBS 2024DELTARATECASE	
2024	5303315	IT/Telecom Contractor Services			9/6/2024	382.34	USD	PEOPLES NATURAL GAS COMPA	CTR SR01/135104	
2024	5303315	IT/Telecom Contractor Services			9/6/2024	259.01	USD	PEOPLES NATURAL GAS COMPA	CTR SR01/165104	
2024	5303315	IT/Telecom Contractor Services	Cap		9/4/2024	4,000.00	USD		IDI Consulting--Delta	Delta Access Switch & FW
2024	5303315	IT/Telecom Contractor Services	O&M		9/4/2024	8,000.00	USD		IDI Consulting--Delta Support	
2024	5303030	Contractor Services		232436	9/5/2024	2,067.00	USD		Martin Contracting	24OWNG-REP-SVC-1563 HWY 36
2024	5303030	Contractor Services		232437	9/5/2024	11,680.00	USD		Martin Contracting	19LOND-REP-8" UCS SOUTH DIXIE
2024	5303030	Contractor Services		232438	9/5/2024	9,003.00	USD		Martin Contracting	21Stat-Rep-Aldyl-A Main in Clay City
2024	5303030	Contractor Services		232438	9/5/2024	2,988.00	USD		Martin Contracting	21Stat-REP-Aldyl-A Pl. Main in Powell Co
2024	5303030	Contractor Services		232438	9/5/2024	1,431.00	USD		Martin Contracting	24STAT REPSVC 245 5TH AVE
2024	5303030	Contractor Services		232439	9/5/2024	14,072.00	USD		Martin Contracting	21Stat-Rep-Aldyl-A Main in Clay City
2024	5303030	Contractor Services		232440	9/5/2024	10,755.00	USD		Martin Contracting	21Owng-Rep Aldyl-A Pipe in Owng Outside
2024	5303030	Contractor Services		232440	9/5/2024	2,088.00	USD		Martin Contracting	24OWNG-REP-SVC-1434 HWY 36
2024	5303030	Contractor Services		232440	9/5/2024	1,386.00	USD		Martin Contracting	24OWNG-REP-SVC-1449 HWY 36
2024	5303030	Contractor Services		232441	9/5/2024	2,703.00	USD		Martin Contracting	24STAT REPSVC 4436 MAIN ST
2024	5303030	Contractor Services		20240830	8/30/2024	73,568.52	USD	MARTIN CONTRACTING INC	Contractor Services	22BERA-INS PIPELINE IN LINCOLN CO
2024	5303890	Miscellaneous Outside Services			9/4/2024	-3,070.00	USD			Pikeville New Mtr Installation Residenti
2024	5303890	Miscellaneous Outside Services			9/4/2024	3,070.00	USD		ORD 133800PKYC	PKYC New Meter Installation Residential
2024	5303310	Consultant Services			9/4/2024	-1,828.75	USD			
2024	5303310	Consultant Services			9/4/2024	1,828.75	USD		CTR SR01/164710	
2024	5303030	Contractor Services			9/4/2024	2,352.00	USD		Xfr Costs to New Order	19LOND-REP-8" UCS SOUTH DIXIE
2024	5303030	Contractor Services			9/4/2024	-2,352.00	USD		Xfr Costs to New Order	19LOND-REP-8" UCS SOUTH DIXIE
2024	5303030	Contractor Services			9/6/2024	2,352.00	USD			19LOND-REP-8" UCS SOUTH DIXIE
2024	5303030	Contractor Services			9/6/2024	-2,352.00	USD		WBS 506.19.004.1	
2024	5303030	Contractor Services			9/6/2024	-2,352.00	USD			19LOND-REP-8" UCS SOUTH DIXIE
2024	5303030	Contractor Services			9/6/2024	2,352.00	USD		WBS 506.19.004.1	
2024	5303890	Miscellaneous Outside Services			9/6/2024	-3,799.63	USD			
2024	5303890	Miscellaneous Outside Services			9/6/2024	3,799.63	USD		CTR SR01/131318	
2024	5303325	Professional/Temporary Labor			9/6/2024	-2,438.40	USD			
2024	5303325	Professional/Temporary Labor			9/6/2024	2,438.40	USD		CTR SR01/165019	
2024	5303030	Contractor Services			9/6/2024	-2,538.62	USD			
2024	5303030	Contractor Services			9/6/2024	2,538.62	USD		CTR SR01/169108	
2024	5303890	Miscellaneous Outside Services			9/6/2024	-4,531.50	USD			
2024	5303890	Miscellaneous Outside Services			9/6/2024	4,531.50	USD		CTR SR01/169108	
2024	5303030	Contractor Services			9/6/2024	-5,355.00	USD			
2024	5303030	Contractor Services			9/6/2024	5,355.00	USD		CTR SR01/169108	
2024	5303210	Accounting/Auditing Services	PWC 2024 Audit		8/22/2024	8,586.33	USD		PWC August 2024 Audit Accrual	
2024	5303210	Accounting/Auditing Services	PWC 2023 Audit		8/22/2024	848.38	USD		PWC August 2024 Audit Accrual	
2024	5303210	Accounting/Auditing Services	F37		8/30/2024	465.40	USD		ADP Fees	
2024	5303210	Accounting/Auditing Services	XWK		8/30/2024	2,368.60	USD		ADP Fees	
2024	5303315	IT/Telecom Contractor Services			9/3/2024	221.32	USD	PEOPLES NATURAL GAS COMPA	CTR SR01/135103	
2024	5303315	IT/Telecom Contractor Services			9/3/2024	-1,945.17	USD		CTR SR01/135104	
2024	5303315	IT/Telecom Contractor Services			9/3/2024	-1,317.69	USD		CTR SR01/165104	
2024	5303890	Miscellaneous Outside Services	PNC Bank Fees		9/4/2024	7,036.85	USD		831/24 PNC Bank Fees-Lockbox	
2024	5303890	Miscellaneous Outside Services	PNC Bank Fees		9/4/2024	210.24	USD		8/31/24 PNC Bank Fees	
2024	5303890	Miscellaneous Outside Services	PNC Bank Fees		9/4/2024	3,749.57	USD		831/24 PNC Bank Fees-Lockbox	
2024	5303890	Miscellaneous Outside Services	PNC Bank Fees		9/4/2024	50.06	USD		8/31/24 PNC Bank Fees	
2024	5303315	IT/Telecom Contractor Services			9/4/2024	182.94	USD	PNG COMPANIES LLC	ORD 201600051	SW BLACKLINE IMPLEMENT - IN HOUSE-DELTA
2024	5303315	IT/Telecom Contractor Services			9/4/2024	830.46	USD	PNG COMPANIES LLC	ORD 201600102	SAP Treasury Module - PNG
2024	5303315	IT/Telecom Contractor Services			9/4/2024	93.87	USD	PNG COMPANIES LLC	ORD 201600115	AP Automation
2024	5303315	IT/Telecom Contractor Services			9/4/2024	5,006.17	USD	PNG COMPANIES LLC	ORD 201600123	Finance Enhancements (PNG) - 2024
2024	5303315	IT/Telecom Contractor Services			9/4/2024	2,539.87	USD	PNG COMPANIES LLC	ORD 201600130	Operations Enhancements 2024 (PNG)
2024	5303315	IT/Telecom Contractor Services			9/4/2024	3,885.43	USD	PNG COMPANIES LLC	ORD 201600131	Construction Enhancements 2024 (PNG)
2024	5303315	IT/Telecom Contractor Services			9/4/2024	5,528.42	USD	PNG COMPANIES LLC	ORD 201600132	Customer Srvc Improvements 2024 (PNG)
2024	5303315	IT/Telecom Contractor Services			9/4/2024	3,969.82	USD	PNG COMPANIES LLC	ORD 201600135	SAP Analytics Cloud (PNG)
2024	5303315	IT/Telecom Contractor Services			9/4/2024	2,424.00	USD	PNG COMPANIES LLC	ORD 201600137	Weather Normalization (PNG)
2024	5303315	IT/Telecom Contractor Services			9/4/2024	1,808.82	USD	PNG COMPANIES LLC	ORD 201600144	GRC Enhancements (PNG)
2024	5303315	IT/Telecom Contractor Services			9/4/2024	239.98	USD	PNG COMPANIES LLC	ORD 201600145	Cyber Risk Remediation (PNG)

2024	5303030	Contractor Services		232441	9/5/2024	1,272.00	USD	Martin Contracting	24STAT REPSVC 4644 MAIN ST (DRUG STORE)
2024	5303030	Contractor Services		232441	9/5/2024	1,272.00	USD	Martin Contracting	24STAT REPSVC 4486 MAIN ST
2024	5303030	Contractor Services		232441	9/5/2024	2,688.00	USD	Martin Contracting	21Stat-Rep-Aldyl-A Main in Clay City
2024	5303030	Contractor Services		232441	9/5/2024	1,590.00	USD	Martin Contracting	24STAT REPSVC 4354 MAIN ST
2024	5303030	Contractor Services		232441	9/5/2024	1,344.00	USD	Martin Contracting	24STAT REPSVC 4300 MAIN ST
2024	5303030	Contractor Services		232441	9/5/2024	2,688.00	USD	Martin Contracting	24STAT REPSVC 4236 MAIN ST
2024	5303030	Contractor Services		232442	9/5/2024	13,440.00	USD	Martin Contracting	19LOND-REP-8" UCS SOUTH DIXIE
2024	5303030	Contractor Services		232443	9/5/2024	14,279.00	USD	Martin Contracting	21Owng-Rep Aldyl-A Pipe in Owng Outside
2024	5303030	Contractor Services		232443	9/5/2024	1,680.00	USD	Martin Contracting	24OWNG-REP-SVC-1391 HWY 36
2024	5303030	Contractor Services		232444	9/5/2024	1,550.00	USD	Martin Contracting	24LOND-INST-4"PE@BUFFALOTRACE
2024	5303030	Contractor Services		232444	9/5/2024	3,410.00	USD	Martin Contracting	23CORB-INS-4"PEONHWY552
2024	5303030	Contractor Services		232444	9/5/2024	7,440.00	USD	Martin Contracting	24BARB-PRP REP-HWY 459 ALDYL-A PIPE
2024	5303030	Contractor Services		232445	9/5/2024	5,376.00	USD	Martin Contracting	19LOND-REP-8" UCS SOUTH DIXIE
2024	5303220	Legal Services	Estimate		9/5/2024	10,700.00	USD	SKO	
2024	5303030	Contractor Services	Estimate		9/5/2024	27,894.60	USD	ENSITE USA	21NICH-INS-TRANSMISSION LINE #2 MAD CO
2024	5303030	Contractor Services	Estimate		9/5/2024	8,625.00	USD	ENSITE USA	21NICH-INS-TRANSMISSION LINE #2 JESS CO
2024	5303030	Contractor Services	Estimate		9/5/2024	7,602.25	USD	ENSITE USA	23-nich- easement acuisition madison
2024	5303030	Contractor Services	Estimate		9/5/2024	1,214.94	USD	ENSITE USA	23-nich- easement acuisition jessamine
2024	5303030	Contractor Services	Estimate		9/5/2024	6,847.75	USD	ENSITE USA	24NICH-INSTALL M&R EQUIP FOR NEW TAP
2024	5303030	Contractor Services	Estimate		9/5/2024	1,995.25	USD	ENSITE USA	23 BERA EXT 8" STEEL GAS ROCKCASTLE CO
2024	5303030	Contractor Services	Estimate		9/5/2024	174.00	USD	ENSITE USA	23 BERA EXT 8" STEEL MAIN BROADHEAD CITY
2024	5303030	Contractor Services	Estimate		9/5/2024	169.50	USD	ENSITE USA	23 BERA 8" STEEL MIAN IN MT VERNON CITY
2024	5303030	Contractor Services	Estimate		9/5/2024	55,300.10	USD	ENSITE USA	24 BERA REP ALDYL-A MAIN KINGSTON AREA
2024	5303030	Contractor Services	Estimate		9/5/2024	42,406.75	USD	ENSITE USA	24CORB-REP-2"ALDYLACORBINCITYWHITLEYCO
2024	5303030	Contractor Services	Estimate		9/5/2024	206.00	USD	ENSITE USA	24CORB-REP-2"ALDYLACORBINCITYWHITLEYCO
2024	5303030	Contractor Services	Estimate		9/5/2024	9,146.60	USD	Roe Enterprises Swartz Pipeline	23CORB-INS-4" STEEL TO LAUREL RIDGE
2024	5303030	Contractor Services	1-24.14		9/5/2024	29,155.50	USD	Roe Enterprises Swartz Pipeline	23CORB-INS-4" STEEL TO LAUREL RIDGE
2024	5303325	Professional/Temporary Labor		20387	9/5/2024	4,905.00	USD	IDI CONSULTING LLC	
2024	5303325	Professional/Temporary Labor		20388	9/5/2024	2,250.00	USD	IDI CONSULTING LLC	
2024	5303325	Professional/Temporary Labor		20389	9/5/2024	495.00	USD	IDI CONSULTING LLC	
2024	5303325	Professional/Temporary Labor		20330	9/5/2024	600.00	USD	IDI CONSULTING LLC	
2024	5303325	Professional/Temporary Labor		20329	9/5/2024	1,710.00	USD	IDI CONSULTING LLC	
2024	5303030	Contractor Services		1508	9/5/2024	31,845.00	USD	SGM Murphy's Excavating	21Stat-Rep-Aldyl-A Main in Clay City
2024	5303030	Contractor Services		232238	9/5/2024	1,428.00	USD	Martin Contracting	
2024	5303030	Contractor Services		232238	9/5/2024	1,071.00	USD	Martin Contracting	24WILL-SVC-1000CROBENDPR#61593033
2024	5303030	Contractor Services		232238	9/5/2024	714.00	USD	Martin Contracting	04CORB-SVC-1107CIRCLDRPR#61599003
2024	5303030	Contractor Services		232238	9/5/2024	2,499.00	USD	Martin Contracting	24CORB-EXT-2"PEONROOKSBRANCHRD
2024	5303030	Contractor Services		232367	9/5/2024	17,464.00	USD	Martin Contracting	21Stat-Rep-Aldyl-A Main in Clay City
2024	5303030	Contractor Services		232321	9/5/2024	73,568.52	USD	Martin Contracting	22BERA-INS PIPELINE IN LINCOLN CO
2024	5303030	Contractor Services		17218	9/5/2024	2,488.67	USD	WALKER CONSTRUCTION AND MATERIALS	21Owng-Rep- Aldyl-A pipe in Owng-City
2024	5303030	Contractor Services		17218	9/5/2024	1,196.75	USD	WALKER CONSTRUCTION AND MATERIALS	21Owng-Rep Aldyl-A Pipe in Owng Outside
2024	5303030	Contractor Services		16835	9/5/2024	1,110.62	USD	WALKER CONSTRUCTION AND MATERIALS	
2024	5303030	Contractor Services		17013	9/5/2024	5,085.87	USD	WALKER CONSTRUCTION AND MATERIALS	21Stat-Rep-Aldyl-A Main in Clay City
2024	5303030	Contractor Services		16801	9/5/2024	561.78	USD	WALKER CONSTRUCTION AND MATERIALS	22Owng-Ext- 4" piping in Farmers
2024	5303030	Contractor Services		21050714	9/5/2024	19,025.32	USD	WEATHERFORD ARTIFICIAL LIFT SYSTEMS	24MIDD.REP C-M WELL 22-2 TUBING REPLACED
2024	5303030	Contractor Services		232461	9/5/2024	81,874.89	USD	Martin Contracting	22BERA-INS PIPELINE IN LINCOLN CO
2024	5303030	Contractor Services		232461	9/5/2024	36,627.44	USD	Martin Contracting	23 BERA EXT 8" STEEL MAIN CRAB ORCHARD
2024	5303030	Contractor Services		232436	9/5/2024	11,814.00	USD	Martin Contracting	21Owng-Rep Aldyl-A Pipe in Owng Outside
2024	5303030	Contractor Services		232445	9/5/2024	7,872.00	USD	Martin Contracting	24BARB-PRP REP-HWY 459 ALDYL-A PIPE
2024	5303030	Contractor Services		232446	9/5/2024	13,440.00	USD	Martin Contracting	24STAT-REP-2"ALDYL-A MAIN IN J'VILLE
2024	5303030	Contractor Services		232447	9/5/2024	3,213.00	USD	Martin Contracting	
2024	5303030	Contractor Services		232447	9/5/2024	357.00	USD	Martin Contracting	22STAT-RET SVC 343 MILL KNOB RD
2024	5303030	Contractor Services		232447	9/5/2024	1,071.00	USD	Martin Contracting	24STAT SVC 9025 CREAM ALLEY
2024	5303030	Contractor Services		232447	9/5/2024	1,428.00	USD	Martin Contracting	24STAT SVC 168 WATSON RD
2024	5303030	Contractor Services		232447	9/5/2024	357.00	USD	Martin Contracting	21Stat-Rep-Aldyl-A Main in Clay City
2024	5303030	Contractor Services		232447	9/5/2024	714.00	USD	Martin Contracting	24STAT SVC 358 1ST ST
2024	5303030	Contractor Services		232448	9/5/2024	1,428.00	USD	Martin Contracting	24BARB-SVC-182 RIDNER BRANCH ROAD CANNON
2024	5303030	Contractor Services		232448	9/5/2024	2,856.00	USD	Martin Contracting	24BARB-SVC-365 HIGGINS BRANCH-
2024	5303030	Contractor Services		232448	9/5/2024	2,856.00	USD	Martin Contracting	24BARB-SVC-28 NKY 11 BVILLE FOOD & SMOKE
2024	5303030	Contractor Services		232449	9/5/2024	714.00	USD	Martin Contracting	24 BERA SVC 256 BROOK COVE # 48
2024	5303030	Contractor Services		232449	9/5/2024	714.00	USD	Martin Contracting	24 BERA SVC 267 BROOK COVE # 44
2024	5303030	Contractor Services		232449	9/5/2024	1,428.00	USD	Martin Contracting	24 BERA SVC 149 STILLWATER # 21
2024	5303030	Contractor Services		232449	9/5/2024	642.00	USD	Martin Contracting	24 BERA SVC 7052 ARBOR RIDGE # 46
2024	5303030	Contractor Services		232449	9/5/2024	696.00	USD	Martin Contracting	24 BERA SVC 7048 ARBOR RIDGE # 47
2024	5303030	Contractor Services		232449	9/5/2024	535.50	USD	Martin Contracting	24 BERA SVC 263 BROOK COVE # 43
2024	5303030	Contractor Services		232449	9/5/2024	2,320.50	USD	Martin Contracting	24 BERA SVC 420 SOUTH DOGWOOD DR
2024	5303030	Contractor Services		232450	9/5/2024	4,253.25	USD	Martin Contracting	21Stat-Rep-Aldyl-A Main in Clay City
2024	5303030	Contractor Services		232450	9/5/2024	1,364.25	USD	Martin Contracting	24STAT RESPSVC 279 12TH ST
2024	5303030	Contractor Services		232450	9/5/2024	1,284.00	USD	Martin Contracting	24STAT RESPSVC 3949 MAIN ST
2024	5998501	SVC Only-Essential Services - 2200	ACCTGSVC.ALLOC1.E		9/9/2024	750.69	USD	PNG Services - ESSN Services	
2024	5998511	SVC Only-Essential Sundry - 2200	ACCTGSVC.ALLOC1.E		9/9/2024	51.03	USD	PNG Services - ESSN Sundry	
2024	5998501	SVC Only-Essential Services - 2200	INTAUDIT.ALLOC1.E		9/9/2024	43.93	USD	PNG Services - ESSN Services	
2024	5998511	SVC Only-Essential Sundry - 2200	INTAUDIT.ALLOC1.E		9/9/2024	27.76	USD	PNG Services - ESSN Sundry	
2024	5998501	SVC Only-Essential Services - 2200	ACCTSPAY.ALLOC1.E		9/9/2024	103.22	USD	PNG Services - ESSN Services	
2024	5998501	SVC Only-Essential Services - 2200	TAXSVC.ALLOC1.E		9/9/2024	134.12	USD	PNG Services - ESSN Services	
2024	5998511	SVC Only-Essential Sundry - 2200	TAXSVC.ALLOC1.E		9/9/2024	93.00	USD	PNG Services - ESSN Sundry	
2024	5998511	SVC Only-Essential Sundry - 2200	TREASURY.ALLOC1.E		9/9/2024	11.73	USD	PNG Services - ESSN Sundry	
2024	5998501	SVC Only-Essential Services - 2200	PLANBUDG.ALLOC1.E		9/9/2024	379.28	USD	PNG Services - ESSN Services	
2024	5998511	SVC Only-Essential Sundry - 2200	PLANBUDG.ALLOC1.E		9/9/2024	87.43	USD	PNG Services - ESSN Sundry	
2024	5998501	SVC Only-Essential Services - 2200	REGLEGAL.ALLOC2.E		9/9/2024	56.48	USD	PNG Services - ESSN Services	
2024	5998511	SVC Only-Essential Sundry - 2200	REGLEGAL.ALLOC2.E		9/9/2024	5.55	USD	PNG Services - ESSN Sundry	
2024	5998501	SVC Only-Essential Services - 2200	CUSTRELAT.ALLOC2.E		9/9/2024	72.00	USD	PNG Services - ESSN Services	
2024	5998511	SVC Only-Essential Sundry - 2200	CUSTRELAT.ALLOC2.E		9/9/2024	2.49	USD	PNG Services - ESSN Sundry	
2024	5998501	SVC Only-Essential Services - 2200	HUMANRSRCS.ALLOC2.		9/9/2024	1,245.31	USD	PNG Services - ESSN Services	
2024	5998511	SVC Only-Essential Sundry - 2200	HUMANRSRCS.ALLOC2.		9/9/2024	-137.46	USD	PNG Services - ESSN Sundry	

2024	5998501	SVC Only-Essential Services - 2200	LEGALSVC.ALLOC1.E	9/9/2024	185.48	USD	PNG Services - ESSN Services
2024	5998511	SVC Only-Essential Sundry - 2200	LEGALSVC.ALLOC1.E	9/9/2024	71.64	USD	PNG Services - ESSN Sundry
2024	5998501	SVC Only-Essential Services - 2200	COMREL.ALLOC2.E	9/9/2024	147.85	USD	PNG Services - ESSN Services
2024	5998511	SVC Only-Essential Sundry - 2200	COMREL.ALLOC2.E	9/9/2024	109.80	USD	PNG Services - ESSN Sundry
2024	5998501	SVC Only-Essential Services - 2200	TELECOMM.ALLOC2.E	9/9/2024	422.74	USD	PNG Services - ESSN Services
2024	5998511	SVC Only-Essential Sundry - 2200	TELECOMM.ALLOC2.E	9/9/2024	0.07	USD	PNG Services - ESSN Sundry
2024	5998501	SVC Only-Essential Services - 2200	CYBERSEC.ALLOC2.E	9/9/2024	344.59	USD	PNG Services - ESSN Services
2024	5998511	SVC Only-Essential Sundry - 2200	CYBERSEC.ALLOC2.E	9/9/2024	5.98	USD	PNG Services - ESSN Sundry
2024	5998501	SVC Only-Essential Services - 2200	APPLIC.ALLOC2.E	9/9/2024	621.62	USD	PNG Services - ESSN Services
2024	5998511	SVC Only-Essential Sundry - 2200	APPLIC.ALLOC2.E	9/9/2024	301.65	USD	PNG Services - ESSN Sundry
2024	5998501	SVC Only-Essential Services - 2200	SAFETY.ALLOC2.E	9/9/2024	246.90	USD	PNG Services - ESSN Services
2024	5998511	SVC Only-Essential Sundry - 2200	SAFETY.ALLOC2.E	9/9/2024	80.97	USD	PNG Services - ESSN Sundry
2024	5998501	SVC Only-Essential Services - 2200	CALL.ALLOC2.E	9/9/2024	233.57	USD	PNG Services - ESSN Services
2024	5998511	SVC Only-Essential Sundry - 2200	CALL.ALLOC2.E	9/9/2024	13.82	USD	PNG Services - ESSN Sundry
2024	5998501	SVC Only-Essential Services - 2200	FLEET.ALLOC2.E	9/9/2024	919.60	USD	PNG Services - ESSN Services
2024	5998511	SVC Only-Essential Sundry - 2200	FLEET.ALLOC2.E	9/9/2024	21.42	USD	PNG Services - ESSN Sundry
2024	5998501	SVC Only-Essential Services - 2200	EXECUTIVE.ALLOC1.E	9/9/2024	490.12	USD	PNG Services - ESSN Services
2024	5998511	SVC Only-Essential Sundry - 2200	EXECUTIVE.ALLOC1.E	9/9/2024	5.87	USD	PNG Services - ESSN Sundry
2024	5998501	SVC Only-Essential Services - 2200	HELPDESK.ALLOC1.E	9/9/2024	476.90	USD	PNG Services - ESSN Services
2024	5998511	SVC Only-Essential Sundry - 2200	HELPDESK.ALLOC1.E	9/9/2024	86.25	USD	PNG Services - ESSN Sundry
2024	5998501	SVC Only-Essential Services - 2200	CYBERSEC2.ALLOC2.E	9/9/2024	223.02	USD	PNG Services - ESSN Services
2024	5998511	SVC Only-Essential Sundry - 2200	CYBERSEC2.ALLOC2.E	9/9/2024	194.86	USD	PNG Services - ESSN Sundry
2024	5998501	SVC Only-Essential Services - 2200	ACCTGSVC.ALLOC1.E	9/9/2024	8,666.01	USD	PNG Services - ESSN Services
2024	5998511	SVC Only-Essential Sundry - 2200	ACCTGSVC.ALLOC1.E	9/9/2024	589.06	USD	PNG Services - ESSN Sundry
2024	5998501	SVC Only-Essential Services - 2200	INTAUDIT.ALLOC1.E	9/9/2024	889.48	USD	PNG Services - ESSN Services
2024	5998511	SVC Only-Essential Sundry - 2200	INTAUDIT.ALLOC1.E	9/9/2024	562.16	USD	PNG Services - ESSN Sundry
2024	5998501	SVC Only-Essential Services - 2200	ACCTSPAY.ALLOC1.E	9/9/2024	1,613.53	USD	PNG Services - ESSN Services
2024	5998501	SVC Only-Essential Services - 2200	TAXSVC.ALLOC1.E	9/9/2024	2,794.13	USD	PNG Services - ESSN Services
2024	5998511	SVC Only-Essential Sundry - 2200	TAXSVC.ALLOC1.E	9/9/2024	1,937.41	USD	PNG Services - ESSN Sundry
2024	5998511	SVC Only-Essential Sundry - 2200	TREASURY.ALLOC1.E	9/9/2024	237.56	USD	PNG Services - ESSN Sundry
2024	5998501	SVC Only-Essential Services - 2200	PLANBUDG.ALLOC1.E	9/9/2024	7,680.50	USD	PNG Services - ESSN Services
2024	5998511	SVC Only-Essential Sundry - 2200	PLANBUDG.ALLOC1.E	9/9/2024	1,770.49	USD	PNG Services - ESSN Sundry
2024	5998501	SVC Only-Essential Services - 2200	REGLEGAL.ALLOC2.E	9/9/2024	1,198.40	USD	PNG Services - ESSN Services
2024	5998511	SVC Only-Essential Sundry - 2200	REGLEGAL.ALLOC2.E	9/9/2024	117.80	USD	PNG Services - ESSN Sundry
2024	5998501	SVC Only-Essential Services - 2200	CUSTRELAT.ALLOC2.E	9/9/2024	785.25	USD	PNG Services - ESSN Services
2024	5998511	SVC Only-Essential Sundry - 2200	CUSTRELAT.ALLOC2.E	9/9/2024	27.11	USD	PNG Services - ESSN Sundry
2024	5998501	SVC Only-Essential Services - 2200	HUMANRSRCS.ALLOC2.	9/9/2024	17,492.69	USD	PNG Services - ESSN Services
2024	5998511	SVC Only-Essential Sundry - 2200	HUMANRSRCS.ALLOC2.	9/9/2024	-1,930.82	USD	PNG Services - ESSN Sundry
2024	5998501	SVC Only-Essential Services - 2200	LEGALSVC.ALLOC1.E	9/9/2024	3,755.94	USD	PNG Services - ESSN Services
2024	5998511	SVC Only-Essential Sundry - 2200	LEGALSVC.ALLOC1.E	9/9/2024	1,450.78	USD	PNG Services - ESSN Sundry
2024	5998501	SVC Only-Essential Services - 2200	COMREL.ALLOC2.E	9/9/2024	1,914.43	USD	PNG Services - ESSN Services
2024	5998511	SVC Only-Essential Sundry - 2200	COMREL.ALLOC2.E	9/9/2024	1,421.83	USD	PNG Services - ESSN Sundry
2024	5998501	SVC Only-Essential Services - 2200	TELECOMM.ALLOC2.E	9/9/2024	5,707.02	USD	PNG Services - ESSN Services
2024	5998511	SVC Only-Essential Sundry - 2200	TELECOMM.ALLOC2.E	9/9/2024	0.96	USD	PNG Services - ESSN Sundry
2024	5998501	SVC Only-Essential Services - 2200	CYBERSEC.ALLOC2.E	9/9/2024	4,651.99	USD	PNG Services - ESSN Services
2024	5998511	SVC Only-Essential Sundry - 2200	CYBERSEC.ALLOC2.E	9/9/2024	80.70	USD	PNG Services - ESSN Sundry
2024	5998501	SVC Only-Essential Services - 2200	APPLIC.ALLOC2.E	9/9/2024	8,391.90	USD	PNG Services - ESSN Services
2024	5998511	SVC Only-Essential Sundry - 2200	APPLIC.ALLOC2.E	9/9/2024	4,072.22	USD	PNG Services - ESSN Sundry
2024	5998501	SVC Only-Essential Services - 2200	SUPCHAIN.ALLOC2.E	9/9/2024	630.79	USD	PNG Services - ESSN Services
2024	5998511	SVC Only-Essential Sundry - 2200	SUPCHAIN.ALLOC2.E	9/9/2024	-56.84	USD	PNG Services - ESSN Sundry
2024	5998501	SVC Only-Essential Services - 2200	SAFETY.ALLOC2.E	9/9/2024	4,352.16	USD	PNG Services - ESSN Services
2024	5998511	SVC Only-Essential Sundry - 2200	SAFETY.ALLOC2.E	9/9/2024	1,427.21	USD	PNG Services - ESSN Sundry
2024	5998501	SVC Only-Essential Services - 2200	CALL.ALLOC2.E	9/9/2024	3,024.48	USD	PNG Services - ESSN Services
2024	5998511	SVC Only-Essential Sundry - 2200	CALL.ALLOC2.E	9/9/2024	178.90	USD	PNG Services - ESSN Sundry
2024	5998501	SVC Only-Essential Services - 2200	FLEET.ALLOC2.E	9/9/2024	2,774.07	USD	PNG Services - ESSN Services
2024	5998511	SVC Only-Essential Sundry - 2200	FLEET.ALLOC2.E	9/9/2024	64.59	USD	PNG Services - ESSN Sundry
2024	5998501	SVC Only-Essential Services - 2200	EXECUTIVE.ALLOC1.E	9/9/2024	9,924.89	USD	PNG Services - ESSN Services
2024	5998511	SVC Only-Essential Sundry - 2200	EXECUTIVE.ALLOC1.E	9/9/2024	118.89	USD	PNG Services - ESSN Sundry
2024	5998501	SVC Only-Essential Services - 2200	HELPDESK.ALLOC1.E	9/9/2024	6,698.98	USD	PNG Services - ESSN Services
2024	5998511	SVC Only-Essential Sundry - 2200	HELPDESK.ALLOC1.E	9/9/2024	1,211.50	USD	PNG Services - ESSN Sundry
2024	5998501	SVC Only-Essential Services - 2200	CYBERSEC2.ALLOC2.E	9/9/2024	3,010.78	USD	PNG Services - ESSN Services
2024	5998511	SVC Only-Essential Sundry - 2200	CYBERSEC2.ALLOC2.E	9/9/2024	2,630.63	USD	PNG Services - ESSN Sundry
2024	5999058	Inter-Company Operating Expenses-1800-Delgasco	CM Allocation - 07	9/10/2024	-25,228.37	USD	Allocation of Variable Costs of CM to Subs - Jul 2
2024	5999059	Inter-Company Operating Expenses-1900-ENPRO	CM Allocation - 07	9/10/2024	-7,642.51	USD	Allocation of Variable Costs of CM to Subs - Jul 2

Fiscal Year	G/L Account	G/L Account: Long Text	Assignment	Entry Date	Company Code Currency Value	Company Code Currency Key	Name	Text
					8,658.27	USD		CIVIC AND POLITICAL ACTIVITIES
2023	6202020	Civic/Politic Activities	AGA Dues- Septembe	10/10/2023	117.05	USD		AGA Lobbying September 2023
2023	6202020	Civic/Politic Activities	16452552	9/30/2023	22.20	USD		*Trip from 08/01/23 To 08/31/23 to WINCHESTER
2023	6202020	Civic/Politic Activities	AGA Dues- October	11/7/2023	117.05	USD		AGA Lobbying October 2023
2023	6202020	Civic/Politic Activities	55000102	11/16/2023	884.00	USD		*Trip from 10/01/23 To 10/31/23 to WINCHESTER
2023	6202020	Civic/Politic Activities	AGA Dues- October	11/27/2023	117.05	USD		AGA Lobbying October 2023
2023	6202020	Civic/Politic Activities	AGA Dues- December	1/2/2024	117.05	USD		AGA Lobbying December 2023
2024	6202020	Civic/Politic Activities	AGA Dues- Jan 24	2/1/2024	124.39	USD		AGA Lobbying January 2024
2024	6202020	Civic/Politic Activities	AGA Dues- Feb24	3/1/2024	124.39	USD		AGA Lobbying February 2024
2024	6202020	Civic/Politic Activities	AGA Dues- Mar 24	4/1/2024	124.39	USD		AGA Lobbying March 2024
2024	6202020	Civic/Politic Activities	AGA Dues- Apr 24	5/1/2024	124.39	USD		AGA Lobbying Apr 2024
2024	6202020	Civic/Politic Activities	AGA Dues- May 24	6/3/2024	124.39	USD		AGA Lobbying May 2024
2024	6202020	Civic/Politic Activities	AGA Dues- June 24	6/26/2024	124.39	USD		AGA Lobbying June 2024
2024	6202020	Civic/Politic Activities	AGA Dues- July 24	8/1/2024	124.39	USD		AGA Lobbying July 2024
2024	6202020	Civic/Politic Activities	Reclass AP	8/2/2024	1,925.00	USD		Captital Link
2024	6202020	Civic/Politic Activities	20240827	8/27/2024	1,925.00	USD	CAPITAL LINK CONSULTANTS	
2024	6202020	Civic/Politic Activities	20240827	8/27/2024	1,925.00	USD	CAPITAL LINK CONSULTANTS	
2024	6202020	Civic/Politic Activities	KYExebrchethics	8/30/2024	513.75	USD		KYExebrchethics
2024	6202020	Civic/Politic Activities	AGA Dues- August 2	9/4/2024	124.39	USD		AGA Lobbying August 2024

Fiscal Year	G/L Account	G/L Account: Long Text	Entry Date	Company Code Currency Value	Company Code Currency Key	Name	Text
				23,143.25	USD		EMPLOYEE PARTIES, OUTINGS, GIFTS
2023	5302930	Employee Relations Expense	9/30/2023	60.00	USD		*Trip from 08/01/23 To 08/31/23 to BARBOURVILLE
2023	5302930	Employee Relations Expense	9/30/2023	14.58	USD		*Trip from 08/01/23 To 08/31/23 to CORBIN
2023	5302930	Employee Relations Expense	9/30/2023	79.70	USD		*Trip from 08/01/23 To 08/31/23 to Pikeville
2023	5302930	Employee Relations Expense	9/30/2023	90.09	USD		*Trip from 08/01/23 To 08/31/23 to MIDDLESBORO
2023	5302930	Employee Relations Expense	9/30/2023	301.78	USD		*Trip from 08/01/23 To 08/31/23 to CORBIN
2023	5302930	Employee Relations Expense	10/31/2023	1,132.67	USD		*Trip from 09/01/23 To 09/30/23 to WINCHESTER
2023	5302930	Employee Relations Expense	11/16/2023	68.90	USD		*Trip from 10/01/23 To 10/31/23 to BARBOURVILLE
2023	5302930	Employee Relations Expense	11/16/2023	62.14	USD		*Trip from 10/01/23 To 10/31/23 to BARBOURVILLE
2024	5302930	Employee Relations Expense	1/18/2024	45.10	USD		*Trip from 12/01/23 To 12/31/23 to WINCHESTER
2024	5302930	Employee Relations Expense	1/18/2024	45.56	USD		*Trip from 12/01/23 To 12/31/23 to WINCHESTER
2024	5302930	Employee Relations Expense	1/18/2024	4,827.85	USD		*Trip from 12/01/23 To 12/31/23 to WINCHESTER
2024	5302930	Employee Relations Expense	1/25/2024	132.90	USD		*Trip from 12/01/23 To 12/31/23 to WINCHESTER
2024	5302930	Employee Relations Expense	2/15/2024	83.73	USD		*Trip from 01/01/24 To 01/31/24 to WINCHESTER
2024	5302930	Employee Relations Expense	2/22/2024	111.29	USD		*Trip from 01/01/24 To 01/31/24 to WINCHESTER
2024	5302930	Employee Relations Expense	2/29/2024	68.88	USD		*Trip from 11/01/23 To 11/30/23 to WINCHESTER
2024	5302930	Employee Relations Expense	3/14/2024	68.63	USD		*Trip from 02/01/24 To 02/29/24 to WINCHESTER
2024	5302930	Employee Relations Expense	3/21/2024	149.04	USD		*Trip from 02/01/24 To 02/29/24 to Pikeville
2024	5302930	Employee Relations Expense	3/21/2024	278.92	USD		*Trip from 02/01/24 To 02/29/24 to PIKEVILLE
2024	5302930	Employee Relations Expense	4/11/2024	42.11	USD		*Trip from 03/01/24 To 03/31/24 to PIKEVILLE
2024	5302930	Employee Relations Expense	4/11/2024	161.04	USD		*Trip from 03/01/24 To 03/31/24 to WINCHESTER
2024	5302930	Employee Relations Expense	5/22/2024	60.00	USD		Reimb device
2024	5302930	Employee Relations Expense	5/23/2024	85.68	USD		*Trip from 04/01/24 To 04/30/24 to WINCHESTER
2024	5302930	Employee Relations Expense	5/31/2024	2,885.75	USD	AD-VENTURE PROMOTIONS	
2024	5302930	Employee Relations Expense	5/31/2024	37.50	USD	AD-VENTURE PROMOTIONS	
2024	5302930	Employee Relations Expense	6/5/2024	175.40	USD	AD-VENTURE PROMOTIONS	
2024	5302930	Employee Relations Expense	6/13/2024	75.00	USD		*Trip from 05/01/24 To 05/31/24 to WINCHESTER
2024	5302930	Employee Relations Expense	6/18/2024	60.00	USD		Reimb device
2024	5302930	Employee Relations Expense	6/20/2024	64.66	USD		*Trip from 05/01/24 To 05/31/24 to BARBOURVILLE
2024	5302930	Employee Relations Expense	6/20/2024	84.80	USD		*Trip from 05/01/24 To 05/31/24 to WINCHESTER
2024	5302930	Employee Relations Expense	6/20/2024	118.07	USD		*Trip from 05/01/24 To 05/31/24 to WINCHESTER
2024	5302930	Employee Relations Expense	6/20/2024	60.11	USD		*Trip from 05/01/24 To 05/31/24 to MIDDLESBORO
2024	5302930	Employee Relations Expense	6/20/2024	100.00	USD		*Trip from 05/01/24 To 05/31/24 to WINCHESTER
2024	5302930	Employee Relations Expense	7/11/2024	169.53	USD		*Trip from 06/01/24 To 06/30/24 to CORBIN
2024	5302930	Employee Relations Expense	7/11/2024	140.52	USD		*Trip from 06/01/24 To 06/30/24 to WINCHESTER
2024	5302930	Employee Relations Expense	7/22/2024	60.00	USD		Reimb device
2024	5302930	Employee Relations Expense	7/30/2024	60.00	USD		Reimb Device
2024	5302930	Employee Relations Expense	7/30/2024	60.00	USD		Reimb Device
2024	5302930	Employee Relations Expense	7/30/2024	120.00	USD		Reimb Device

2024	5302930	Employee Relations Expense	7/30/2024	60.00	USD		Reimb Device		
2024	5302930	Employee Relations Expense	7/18/2024	14.83	USD	PEOPLES GAS KY LLC	*Trip from 06/01/24 To	06/30/24 to	PIKEVILLE
2024	5302930	Employee Relations Expense	7/18/2024	95.57	USD		*Trip from 06/01/24 To	06/30/24 to	BEREA
2024	5302930	Employee Relations Expense	7/29/2024	1,380.00	USD	AD-VENTURE PROMOTIONS			
2024	5302930	Employee Relations Expense	7/29/2024	900.00	USD	AD-VENTURE PROMOTIONS			
2024	5302930	Employee Relations Expense	7/29/2024	55.00	USD	AD-VENTURE PROMOTIONS			
2024	5302930	Employee Relations Expense	7/30/2024	940.00	USD	AD-VENTURE PROMOTIONS			
2024	5302930	Employee Relations Expense	7/30/2024	59.00	USD	AD-VENTURE PROMOTIONS			
2024	5302930	Employee Relations Expense	7/31/2024	187.78	USD	AD-VENTURE PROMOTIONS			
2024	5302930	Employee Relations Expense	7/31/2024	71.21	USD	AD-VENTURE PROMOTIONS			
2024	5302930	Employee Relations Expense	7/31/2024	192.95	USD	AD-VENTURE PROMOTIONS			
2024	5302930	Employee Relations Expense	7/31/2024	151.68	USD	AD-VENTURE PROMOTIONS			
2024	5302930	Employee Relations Expense	8/16/2024	60.00	USD		Reimb device		
2024	5302930	Employee Relations Expense	8/19/2024	180.00	USD		Reimb Device		
2024	5302930	Employee Relations Expense	8/19/2024	120.00	USD		Reimb Device		
2024	5302930	Employee Relations Expense	8/19/2024	60.00	USD		Reimb Device		
2024	5302930	Employee Relations Expense	8/19/2024	60.00	USD		Reimb Device		
2024	5302930	Employee Relations Expense	8/19/2024	60.00	USD		Reimb Device		
2024	5302930	Employee Relations Expense	8/19/2024	60.00	USD		Reimb Device		
2024	5302930	Employee Relations Expense	8/19/2024	60.00	USD		Reimb Device		
2024	5302930	Employee Relations Expense	8/19/2024	60.00	USD		Reimb Device		
2024	5302930	Employee Relations Expense	8/15/2024	85.71	USD	PEOPLES GAS KY LLC	*Trip from 07/01/24 To	07/31/24 to	PIKEVILLE
2024	5302930	Employee Relations Expense	8/15/2024	100.00	USD		*Trip from 07/01/24 To	07/31/24 to	NICHOLASVILL
2024	5302930	Employee Relations Expense	8/15/2024	86.08	USD		*Trip from 07/01/24 To	07/31/24 to	OWINGSVILLE
2024	5302930	Employee Relations Expense	8/15/2024	65.83	USD		*Trip from 07/01/24 To	07/31/24 to	BARBOURVILLE
2024	5302930	Employee Relations Expense	8/15/2024	1,227.28	USD		*Trip from 07/01/24 To	07/31/24 to	WINCHESTER
2024	5302930	Employee Relations Expense	8/15/2024	12.68	USD		*Trip from 07/01/24 To	07/31/24 to	BEREA
2024	5302930	Employee Relations Expense	8/15/2024	14.82	USD		*Trip from 07/01/24 To	07/31/24 to	WINCHESTER
2024	5302930	Employee Relations Expense	8/15/2024	250.80	USD		*Trip from 07/01/24 To	07/31/24 to	WINCHESTER
2024	5302930	Employee Relations Expense	8/15/2024	29.57	USD		*Trip from 07/01/24 To	07/31/24 to	WINCHESTER S
2024	5302930	Employee Relations Expense	8/21/2024	4,118.30	USD	ONE TIME	Employee Appreciation - Meal		
2024	5302930	Employee Relations Expense	8/22/2024	82.23	USD		*Trip from 07/01/24 To	07/31/24 to	MIDDLESBORO

Fiscal Year	G/L Account	G/L Account: Long Text	Entry Date	Company Code Currency Value	Company Code Currency Key	Text
				315,779.64	USD	RATE CASE EXPENSE
2023	5507010	Amortization Exp - Rate Case Expenses	10/2/2023	26,314.97	USD	Amortization of Debt Expense
2023	5507010	Amortization Exp - Rate Case Expenses	11/2/2023	26,314.97	USD	Amortization of Debt Expense
2023	5507010	Amortization Exp - Rate Case Expenses	12/4/2023	26,314.97	USD	Amortization of Debt Expense
2023	5507010	Amortization Exp - Rate Case Expenses	1/2/2024	26,314.97	USD	Amortization of Debt Expense
2024	5507010	Amortization Exp - Rate Case Expenses	2/2/2024	26,314.97	USD	Amortization of Debt Expense 1/24 Actual
2024	5507010	Amortization Exp - Rate Case Expenses	3/4/2024	26,314.97	USD	Amortization of Debt Expense 2/24 Actual
2024	5507010	Amortization Exp - Rate Case Expenses	4/1/2024	26,314.97	USD	Amortization of Debt Expense 3/24 Actual
2024	5507010	Amortization Exp - Rate Case Expenses	4/30/2024	26,314.97	USD	Amortization of Rate Case Expense 4/24 Actual
2024	5507010	Amortization Exp - Rate Case Expenses	6/6/2024	26,314.97	USD	Amortization of Rate Case Expense 5/24 Actual
2024	5507010	Amortization Exp - Rate Case Expenses	7/3/2024	26,314.97	USD	Amortization of Rate Case Expense 6/24 Actual
2024	5507010	Amortization Exp - Rate Case Expenses	8/2/2024	26,314.97	USD	Amortization of Rate Case Expense 7/24 Actual
2024	5507010	Amortization Exp - Rate Case Expenses	9/4/2024	26,314.97	USD	Amortization of Rate Case Expense 8/24 Actual

Company: Delta Natural Gas Company, Inc.

Question Number: PSC-FR-Tab 60

Witness: Packer, Jr., William

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(8)(g)

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

Response:

See attached. A portion of the attachment is confidential and is being filed pursuant to a petition for confidential protection. For further analysis of employee compensation and employee benefits, please see the testimony of William Packer.

CONFIDENTIAL INFORMATION REDACTED

Line No.	Description	Base Period	% Change	Forecasted Period
1	**Man Hours**			
2	Salary/Straight Time Hours	311,419	0.0%	311,419
3	OverTime Hours	15,895	0.0%	15,895
4	Total Man Hours	327,314	0.0%	327,314
5				
6	Ratio of OT Hours to ST Hours	5.1%		5.1%
7				
8	**Straight, OT/Premium Dollars**			
9	Salary/Straight Time Dollars	10,757,050	4.1%	11,201,595
10	OverTime Dollars	559,883	-24.4%	423,527
11	Total Labor Dollars	11,316,934	2.7%	11,625,122
12				
13	Ratio of OT Dollars to ST Dollars	5.2%		3.8%
14				
15	O&M Labor Dollars	8,827,208	2.7%	9,067,595
16				
17	Ratio of O&M Labor Dollars to Total Labor Dollars	78.0%		78.0%
18				
19	**Employee Benefits**			
20	Total Employee Benefits	3,834,323	26.3%	4,842,796
21	Employee Benefits O&M	2,990,772		3,777,381
22				
23	Ratio of Employee Benefits O&M to Total Employee Benefits	78%		78%
24				
25	**Payroll Taxes**			
26	Total Payroll Taxes	764,981	11.6%	853,479
27	Payroll Taxes O&M	597,450	11.6%	666,567
28				
29	Ratio of Payroll Taxes O&M to Total Payroll Taxes	78.1%		78.1%
30				
31	**Employee Levels**			
32	Average Employee Levels	153	6.2%	162
33	Period-End Employee Levels	149	0.0%	149

CONFIDENTIAL INFORMATION REDACTED

Title of Executive: President

Base Period (March 1, 2024 - February 28, 2025):	
Total Salary	238,149
Other Allowances and Compensation	25,335
Subtotal	263,484
Employee Benefits*:	
Healthcare	24,991
Life Insurance	1,236
Long Term Disability	461
Defined Contribution	25,873
Subtotal	52,561
Payroll Taxes:	
F.I.C.A.	6,112
Medicare	3,788
Federal Unemployment	42
State Unemployment	57
Subtotal	9,999
Total Compensation and Taxes	326,044
Forecasted Period (Calendar 2025):	
Total Salary	242,027
Other Allowances and Compensation	25,335
Subtotal	267,362
Employee Benefits*:	
Healthcare	24,991
Life Insurance	1,236
Long Term Disability	461
Defined Contribution	25,873
Subtotal	52,561
Payroll Taxes:	
F.I.C.A.	10,857
Medicare	3,761
Federal Unemployment	42
State Unemployment	57
Subtotal	14,717
Total Compensation and Taxes	334,640

*Employee benefits amounts from Employee's 2023 Total Rewards Statement.

Note: Executive is eligible to receive a Bonus from the non-regulated affiliates.
This is not included in this calculation. The non-regulated bonus amount paid on 05/03/2024 was [redacted]

Company: Delta Natural Gas Company, Inc.

Question Number: PSC-FR-Tab 61

Witness: Packer, Jr., William

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(8)(h)

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

Response:

See attached.

DELTA NATURAL GAS COMPANY, INC. Tab 61
Computation of Gross Revenue Conversion Factor
FPFTY 6/30/2026

Line Number		Amount
1	Gross Revenue Conversion Factor --Income Taxes	
2	Assume pre-tax income of	100
3	State income tax rate of	5.00%
4	State income tax	5.00
5	Taxable income for Federal income tax computation	95.00
6	Federal income tax rate	21.00%
7	Federal income tax	19.95
8	Total state and federal income tax	24.95
9	Therefore, the composite rate is	24.95%
10	Federal	19.95%
11	State	5.00%
12	Total	24.95%
13		
14	Gross Revenue Converstion Factor - Income Taxes Only	1.332445
15		
16		
17	Gross Revenue Conversion Factor--Inclusive	
18		
19	Gross Income from Revenue	100.0000%
20	Less: Bad Debt Rate/ Uncollectible Expense	0.4494%
21	Less: PSC/ Utility Reg Assessment Fee	0.1600%
22	Net Income After Uncollectibles & Reg Assessment Fees	99.3906%
23		
24	Less: State Income Tax @ 5.0%	4.9695%
25	Net Income After Uncollectibles, Reg Assessment Fees, & State Tax	94.4210%
26		
27	Less: Federal Income Tax @ 21%	19.8284%
28	Net Income After Uncollectibles, Reg Assessment Fees, & Income Taxes	74.5926%
29		
30	Gross Revenue Conversion Factor	1.340615

Company: Delta Natural Gas Company, Inc.

Question Number: PSC-FR-Tab 62

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(8)(i)

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

Response:

See attached.

Comparative Income Statements, Revenue
Statistics and Sales Statistics
Combined Preceding Five Years and Base Period

	Fully Projected Test Year	Base Period	2023	2022	2021	2020	2019
Operating Revenues							
Sales of Gas	48,202,545	45,233,987	50,175,531	54,754,677	43,281,400	39,763,805	42,243,211
Other Operating Revenues	9,157,834	9,180,340	9,494,959	10,429,027	6,745,725	5,428,814	7,172,407
Total Operating Revenues	57,360,379	54,414,327	59,670,489	65,183,705	50,027,125	45,192,619	49,415,618
Operating Expenses							
Gas Production Operating Expense	16,227,683	15,421,530	17,886,417	23,044,041	15,013,232	12,622,895	15,398,526
Gas Strg, Term & Proc Oper Exp	583,373	517,543	479,956	490,710	286,462	307,270	305,499
Gas Transmission Operations Expense	1,263,351	1,091,768	831,179	3,744,849	3,551,508	3,740,838	3,286,284
Gas Distribution Operations Expense	5,556,291	4,929,299	6,181,713	2,549,415	2,297,371	2,010,963	2,037,217
Customer Accounts Expense	1,327,404	1,084,296	1,419,021	1,247,486	1,298,501	1,538,103	1,321,923
Customer Service and Informational Expense	-	-	-	25	739	394	684
Sales Expense	4,730	4,196	576	533	502	652	568
Administrative & General Operations Expense	10,102,901	9,255,965	8,171,897	5,672,649	7,132,319	6,074,767	6,256,667
Maintenance Expense	1,297,920	1,151,458	1,064,702	1,105,311	759,055	384,571	581,151
Depreciation Expense	13,171,785	10,788,806	10,213,920	8,751,475	7,910,791	7,612,157	7,223,739
Amortization & Depletion of Utility Plant	-	-	315,780	315,780	440,420	384,525	309,698
Taxes Other than Income Taxes	3,344,780	3,644,405	3,312,510	3,571,873	3,434,844	3,673,976	3,398,804
Income Taxes	2,693,040	1,487,981	2,331,880	1,520,194	246,410	639,251	1,214,398
Provision for Deferred Income Taxes	(211,981)	(211,981)	(1,145,485)	729,541	117,598	(411,089)	(413,942)
Total Operating Expenses	55,361,277	49,165,266	51,064,067	52,743,883	42,489,753	38,579,273	40,921,216
Net Other Income and Deductions	-	(496,017)	37,750	137,798	(71,847)	82,404	196,181
Net Interest Charges	3,845,087	2,500,760	2,116,865	2,553,445	2,289,094	2,273,999	2,360,740
Net Income	(1,845,985)	2,748,301	6,489,558	9,886,377	5,248,277	4,339,348	6,133,662
Number of Customers by class:							
Residential*	34,526	34,526	34,526	34,810	34,153	33,474	32,831
Commercial	4,249	4,249	4,249	4,341	4,245	4,184	4,105
Industrial	914	914	914	910	908	889	889
Total	39,689	39,689	39,689	40,062	39,306	38,547	37,825
Sales (Mcf) by Customer class:							
Residential*	1,969,607	1,969,607	1,624,842	1,820,353	1,953,917	1,597,225	1,597,225
Commercial	662,857	662,857	551,370	603,851	632,139	489,342	489,342
Industrial	858,759	858,759	858,759	641,860	701,756	736,645	736,645
Total	3,491,223	3,491,223	3,034,970	3,066,064	3,287,812	2,823,212	2,823,212
Average Volume (Mcf) by class:							
Residential*	57	57	47	52	57	48	49
Commercial	156	156	130	139	149	117	119
Industrial	939	939	939	705	773	829	829
Revenues by Customer Class							
Residential*	29,296,538	25,242,052	30,961,042	30,837,567	26,670,982	23,948,308	25,589,172
Commercial	17,895,174	15,356,719	20,045,803	19,990,031	15,285,985	6,587,910	11,774,213
Industrial	1,010,833	865,325	1,188,407	912,880	2,018,855	8,280,960	5,014,738
Total	48,202,545	41,464,096	52,195,252	51,740,478	43,975,822	38,817,178	42,378,123
Average Revenue by Customer Class							
Residential*	849	731	897	886	781	715	779
Commercial	4,211	3,614	4,717	4,605	3,601	1,575	2,868
Industrial	1,106	946	1,300	1,003	2,223	9,315	5,641

*** Residential information includes Farm Tap**

Comparative Income Statements, Revenue Statistics and Sales Statistics
Forecast Period + Two Calendar Years

Operating Revenues (1)	**2028**	**2027**	**2026**
Sales of Gas	53,557,944	52,766,448	51,986,648
Other Operating Revenue	8,970,517	8,969,937	8,969,365
Total Operating Revenues	62,528,461	61,736,385	60,956,013
Operating Expenses			
O&M	45,501,647	44,148,863	42,694,562
Depreciation	13,237,735	13,175,307	12,380,889
Amortization	315,780	315,780	315,780
Other Taxes	3,841,858	3,735,785	3,632,801
Total Operating Expenses	62,897,021	61,375,735	59,024,031
Net Operating Income	(368,559)	360,650	1,931,982
Interest Expense	5,222,554	5,126,604	4,990,677
Other Income and Deductions	601,113	600,613	600,121
Total Income Tax Deductions	1,547,691	1,703,028	2,040,778
Net Income	(2,517,363)	(1,942,991)	(4,499,352)
Number of Customers by class:			
Residential*	36,101	35,567	35,041
Commercial	4,443	4,378	4,313
Industrial	956	942	928
Total	41,500	40,887	40,282
Sales (Mcf) by Customer class:			
Residential*	2,018,993	1,989,156	1,959,759
Commercial	689,556	679,365	669,325
Industrial	893,348	880,146	867,139
Total	3,601,897	3,548,667	3,496,223
Average Volume (Mcf) by class:			
Residential*	56	56	56
Commercial	155	155	155
Industrial	934	934	934
Revenues by Customer Class			
Residential*	31,680,086	31,211,908	30,750,648
Commercial	20,668,374	20,362,930	20,062,000
Industrial	1,209,484	1,191,610	1,174,000
Total	53,557,944	52,766,448	51,986,648
Average Revenue by Customer Classs			
Residential*	878	878	878
Commercial	4,652	4,651	4,652
Industrial	1,265	1,265	1,265

(1) Revenue Projections do not reflect the impact from Rate Case activity beyond 2024.

*** Residential information includes Farm Tap**

Company: Delta Natural Gas Company, Inc.

Question Number: PSC-FR-Tab 63

Witness: Packer, Jr., William

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(8)(j)

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

Response:

See attached.

Delta Natural Gas Company, Inc.
Case No. 2024-00346
Cost of Capital Summary as of 2/28/25 and 6/30/26

Delta Natural Gas Co., Inc.

Tab 63 - (j) Cost of capital summary for both base and forecasted periods with supporting schedules providing details on each component of the capital structure;

Base at 2/28/2025

		Balance	Cost Rate	Weighting	Weighted Cost
Equity	(cost rate per Witness Moul testimony)	$ 90,363,465	10.95%	54.57%	5.98%

Long Term Debt

	Interest Rate	Issue Date	Maturity Date	Forecasted LTD	Wtd Average Interest	Annual Amortization			
PNG Notes (Delta 2017)	4.26%	11/28/17	12/20/31	$ 37,000,000	1,576,200	180,147	4.747%		
PNG Notes (Peoples KY 2014)	2.70%	12/31/21	04/15/30	$ 6,818,182	184,364	8,723	2.832%		
PNG Notes (Delta 2022)	3.35%	12/31/21	04/15/50	$ 8,181,818	274,173	0	3.351%		
PNG Notes (Delta 2022)	2.43%	12/19/21	12/19/25	$ 137,600	3,344	0	2.430%		
PNG Notes	4.01%	12/24	05/01/31	$ 15,111,111	606,123	15,000	4.110%		
PNG Notes	5.40%	6/25	05/01/52	$ -	0	0	0.000%		
				$ 67,248,711	2,644,204	203,870	4.235%	40.61%	1.72%
Short Term Debt				$ 7,981,727			6.344%	4.82%	0.31%
Total Capital				$ 165,593,904				100%	8.00%

Delta Natural Gas Company, Inc.
Case No. 2024-00346
Cost of Capital Summary as of 2/28/25 and 6/30/26

Forecasted at
6/30/2026

		Balance	Cost Rate	Weighting	Weighted Cost
Equity	(cost rate per Witness Moul testimony)	$ 95,224,983	10.95%	52.76%	5.78%

Long Term Debt

	Interest Rate	Issue Date	Maturity Date	Forecasted LTD	Wtd Average Interest	Annual Amortization			
PNG Notes (Delta 2017)	4.26%	11/28/17	12/20/31	$ 36,192,308	1,541,792	174,480	4.742%		
PNG Notes (Peoples KY 2014)	2.70%	12/31/21	04/15/30	$ 6,818,182	184,364	8,723	2.832%		
PNG Notes (Delta 2022)	3.35%	12/31/21	04/15/50	$ 8,181,818	274,173	0	3.351%		
PNG Notes (Delta 2022)	2.43%	12/19/21	12/19/25	$ 63,508	1,543	0	2.430%		
PNG Notes	4.01%	12/24/24	05/01/31	$ 15,111,111	606,123	15,000	4.110%		
PNG Notes	5.40%	6/25	05/01/52	$ 18,888,889	1,020,000	18,889	5.500%		
				$ 85,255,815	3,627,995	217,092	4.510%	47.24%	2.13%
Short Term Debt				$ -			6.344%	0.00%	0.00%
Total Capital				$ 180,480,799				100%	7.91%

Company: Delta Natural Gas Company, Inc.

Question Number: PSC-FR-Tab 64

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(8)(k)

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

Response:

See attached for Delta's comparative financial data and earnings measures for the ten (10) most recent years, base period, and the forecast period.

Delta Natural Gas Company, Inc.
Case No. 2024-00346
Comparative Financial Data and Earning Measures

Tab 64
Witness: Abdul-Azeez Odusanya

Line No.	Description	Forecasted Period** 6/30/2026	Base Period 2/28/2025
1	Gas Plant ($000)		
2	($'s Based on Period-End Amounts)		
3	Gas Distribution	$ 204,719	$ 188,334
4	Gas General Plant	38,065	35,067
5	Gas Intangible Plant	10,736	9,408
6	Gas Production Plant	4,404	4,254
7	Gas Underground Storage	35,953	35,568
8	Gas Transmission	87,003	75,647
9	Total Gas Plant - Gross	$ 380,879	$ 348,279
10	Less: Accumulated Depreciation and Amortization	166,126	151,930
11	Gas Plant in Service-Net	$ 214,754	$ 196,348
12	Capital Structure: ($000)		
13	($'s Based on Period-End Amounts)		
14	Short-Term Debt (Notes Payable to Associated Companies)	$ 1,275	$ 7,982
15	Long-Term Debt	84,500	67,249
16	Common Equity	98,714	90,363
17	Total	$ 184,489	$ 165,594
18	Condensed Income Statement Data: ($000)		
19	Operating Revenues	$ 52,042	$ 39,022
20	Operating Expenses (Excluding Income Taxes)	33,308	28,853
21	Federal and State Income Taxes	2,481	1,276
22	Property and Other Taxes	3,345	3,644
23	Net Operating Income	12,908	5,249
24	Other Income (Deductions), Net	-	$ 496
25	Interest Charges	3,845	2,501
26	Net Income Available for Common Equity	$ 9,063	$ 3,244
27	**Cost of Capital:**		
28	Embedded Cost of Debt (Short and Long Term)	2.92%	5.11%
29	**Fixed Charge Coverages**		
30	Ratio of Earnings to Fixed Charges		
31	**Stock and Bond Ratings:***	n/a	n/a
32	**Common Share Related Data:***	n/a	n/a
33	Shares Outstanding - Weighted Average	n/a	n/a
34	Earnings per Common Share	n/a	n/a
35	Cash Dividends declared per Common Share	n/a	n/a
36	Dividend Payout Ratio (Declared Basis)	n/a	n/a
37	Market Price - High/Low*	n/a	n/a
38	1st Quarter	n/a	n/a
39	2nd Quarter	n/a	n/a
40	3rd Quarter	n/a	n/a
41	4th Quarter	n/a	n/a
42	Book Value per Share (Year-End)*	n/a	n/a
43	**Rate of Return Measures:**		
44	Return on Common Equity (Average)	13.08%	5.81%
45	Return on Total Capital (Average)	7.00%	3.17%
46	Return on Net Plant in Service (Average)	6.01%	2.67%
47	**Composite Depreciation Rate**	3.46%	3.10%

* As of September 2017, Delta's stock was no longer publicly traded.
**All periods shown include forecasted information.

Delta Natural Gas Company, Inc.
Case No. 2024-00346
Comparative Financial Data and Earning Measures

Delta Natural Gas Company, Inc.

Line No.	Description	2023	2022	2021	2020	2019	2018	2017	2016	2015	2014	2013
1	**Gas Plant ($000)**											
2	($'s Based on Period-End Amounts)											
3	Gas Distribution	$ 171,575	$ 164,229	$ 149,432	$ 146,338	$ 141,491	$ 132,604	$ 128,469	$ 125,375	$ 121,335	$ 118,842	$ 114,891
4	Gas General Plant	32,553	24,563	23,489	19,759	19,996	23,181	24,267	23,888	23,644	23,033	22,782
5	Gas Intangible Plant	7,119	5,029	5,823	4,999	4,578	53	53	53	53	53	53
6	Gas Production Plant	4,031	3,736	3,667	3,664	3,562	3,130	3,347	3,212	3,104	3,051	3,051
7	Gas Underground Storage	31,396	31,215	30,492	30,477	30,476	30,405	30,273	25,960	25,857	25,633	22,478
8	Gas Transmission	67,776	65,463	63,013	62,658	61,594	60,800	60,481	60,585	60,176	58,627	57,528
9	Total Gas Plant - Gross	314,450	294,239	275,915	265,024	259,190	247,752	244,639	237,047	232,371	227,623	219,428
10	Less: Accumulated Depreciation and Amortization	140,422	131,390	123,652	117,578	114,963	111,914	108,051	103,567	98,495	92,864	88,100
11	Gas Plant in Service-Net	183,319	$ 178,609	168,871	150,318	146,735	138,259	138,839	135,506	135,674	136,376	132,683
11	Construction Work In Progress	9,872	16,340	17,189	4,586	2,669	1,364	583	1,952	1,103	(349)	1,297
12	Net Utility Plant	$ 183,319	$ 178,609	$ 168,871	$ 154,904	$ 149,404	$ 139,623	$ 139,422	$ 137,458	$ 136,777	$ 136,026	$ 133,980
13	**Capital Structure: ($000)**											
14	($'s Based on Period-End Amounts)											
15	Short-Term Debt (Notes Payable to Associated Companies)	$ 7,263	$ 15,357	$ 12,051	$ 16,541	$ 9,523	$ 7,728	$ 3,185	$ 2,046	$ 1,173	$ 542	$ -
16	Long-Term Debt	53,638	55,138	56,819	43,319	44,819	47,819	49,319	50,819	52,500	54,000	54,000
17	Common Equity	84,218	77,766	68,018	57,987	63,466	62,126	67,661	75,750	75,304	75,012	71,663
18	Total	$ 145,119	$ 148,261	$ 136,888	$ 117,847	$ 117,808	$ 117,673	$ 120,165	$ 128,615	$ 128,977	$ 129,554	$ 125,663
19	**Condensed Income Statement Data: ($000)**											
20	Operating Revenues	$ 59,670	$ 65,184	$ 50,027	$ 45,193	$ 49,415	$ 51,301	$ 50,003	$ 47,893	$ 52,975	$ 63,591	$ 54,569
21	Operating Expenses (Excluding Income Taxes)	51,064	52,744	42,490	34,677	36,752	39,388	36,510	34,676	40,062	48,524	39,818
22	Federal and State Income Taxes	2,332	1,520	590	640	1,034	1,891	3,259	1,518	2,443	3,454	2,430
23	Deferred Federal and State Income Taxes	(1,145)	730	118	(412)	(414)	1,217	(19)	1,298	199	(13)	1,059
24	Property and Other Taxes	3,313	3,572	3,434	3,674	3,399	3,310	3,249	2,824	2,928	2,614	2,263
25	Investment Tax Credit Adj. - Net	-	-	-	-	-	-	-	(5)	(12)	(15)	(19)
26	Net Operating Income	8,606	12,440	7,537	6,614	8,644	5,495	7,004	7,582	7,355	9,027	9,018
27	Other Income (Deductions), Net	64	160	4	83	49	(1,628)	(2,257)	538	155	713	916
29	Interest Charges	2,117	2,553	2,289	2,258	2,357	2,382	2,451	2,499	2,549	2,630	2,643
30	Net Income Available for Common Equity	$ 6,452	$ 9,749	$ 5,320	$ 4,423	$ 6,332	$ 1,479	$ 2,292	$ 5,621	$ 4,961	$ 7,110	$ 7,291

Delta Natural Gas Company, Inc.
Case No. 2024-00346
Comparative Financial Data and Earning Measures

Delta Natural Gas Company, Inc.

Line No.	Description	2023	2022	2021	2020	2019	2018	2017	2016	2015	2014	2013
31	**Cost of Capital:**											
32	Embedded Cost of Debt (Short and Long Term)	3.48%	3.62%	3.32%	3.77%	4.34%	4.29%	4.67%	4.73%	4.75%	4.82%	4.89%
33	**Fixed Charge Coverages**											
34	Ratio of Earnings to Fixed Charges	4.07	4.87	3.29	2.93	3.67	2.31	2.86	3.03	2.89	3.43	3.41
35	**Stock and Bond Ratings:***	n/a	n/a	n/a	n/a	n/a	n/a	**All Long-Term Debt Issues were privately placed and therefore, not rated; Delta had no Preferred Stock**				
36	**Common Share Related Data:***											
37	Shares Outstanding - Weighted Average	n/a	n/a	n/a	n/a	n/a	n/a	7,118,170	7,066,925	7,002,694	6,918,725	6,843,455
38	Earnings per Common Share	n/a	n/a	n/a	n/a	n/a	n/a	0.77	0.78	0.92	1.19	1.05
39	Cash Dividends declared per Common Share	n/a	n/a	n/a	n/a	n/a	n/a	1.038	0.82	0.80	0.76	0.72
40	Dividend Payout Ratio (Declared Basis)	n/a	n/a	n/a	n/a	n/a	n/a	134.74%	105.13%	86.96%	63.87%	68.57%
41	Market Price - High/Low*											
42	1st Quarter	n/a	n/a	n/a	n/a	n/a	n/a	27.36 / 23.19	20.75 / 19.96	22.58 / 19.50	25.02 / 18.50	24.82 / 18.41
43	2nd Quarter	n/a	n/a	n/a	n/a	n/a	n/a	31.29 / 22.16	21.38 / 20.26	21.54 / 19.50	22.90 / 19.98	22.16 / 17.08
44	3rd Quarter	n/a	n/a	n/a	n/a	n/a	n/a	30.85 / 25.00	23.70 / 20.83	21.39 / 19.10	22.29 / 18.44	22.08 / 18.88
45	4th Quarter	n/a	n/a	n/a	n/a	n/a	n/a	30.82 / 29.70	28.22 / 22.11	20.84 / 19.39	22.13 / 18.43	24.18 / 19.99
46	Book Value per Share (Year-End)*	n/a	n/a	n/a	n/a	n/a	n/a	$ 0.010	$ 0.011	$ 0.011	$ 0.011	$ 0.010
47	**Rate of Return Measures:**											
48	Return on Common Equity (Average)	0.1022	0.1600	0.1108	0.1141	0.1362	0.0884	0.1035	0.1001	0.0977	0.1203	0.1258
49	Return on Total Capital (Average)	0.0593	0.0839	0.0551	0.0561	0.0734	0.0467	0.0583	0.0590	0.0570	0.0697	0.0718
50	Return on Net Plant in Service (Average)	0.0469	0.0696	0.0446	0.0427	0.0579	0.0394	0.0502	0.0552	0.0538	0.0664	0.0673
51	**Composite Depreciation Rate**	3.25%	2.97%	2.87%	2.84%	2.86%	2.69%	2.70%	2.80%	2.80%	2.80%	2.90%

* As of September 2017, Delta's stock was no longer publicly traded.

Company: Delta Natural Gas Company, Inc.

Question Number: PSC-FR-Tab 65

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

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(8)(l)

A narrative description and explanation of all proposed tariff changes.

Response:

Please refer to testimony of John B. Brown and Larry Feltner and also refer to the Proposed Tariff Sheets under KAR 5:001 Section 16(1)(b)(3)[Tab No. 4] and the Side By Side Comparisons under KAR 5:001 Section16(1)(b)(4)[Tab No. 5]. Also, see below for a narrative description and explanation of all proposed tariff changes.

Proposed Sheet No. 2: Proposed rate increases to the Residential rate schedule based on revenue deficiency and cost of service study.

Proposed Sheet No. 3: Proposed rate increases to the Small Non-Residential rate schedule based on revenue deficiency and cost of service study.

Proposed Sheet No. 4: Proposed rate increases to the Large Non-Residential rate schedule based on revenue deficiency and cost of service study.

Proposed Sheet No. 5: Proposed rate increases to the Interruptible rate schedule based on revenue deficiency and cost of service study.

Proposed Sheet No. 6.2: Proposed rate changes to the Farm Tap rate schedule based on revenue deficiency and cost of service study.

Proposed Sheet No. 10: Proposed rate increases to the Transportation of Gas for Others Off System Utilization rate schedule based on revenue deficiency and cost of service study.

Proposed Sheet No. 15: Proposed increase to Collection Charge to $20.00 based on the costs of Delta to perform same. Proposed increase to Reconnection Charge to $60.00 based on the costs of Delta to perform same.

Proposed Sheet No. 35: Clarify that “billing month” in the Weather Normalization Adjustment clause refers to the month in which the bills are mailed, which is consistent with Delta’s prior and current practice.

Proposed Sheet No. 37: Modify the Gas Technology Institute Research and Development unit charge to include Farm Tap customers.

Proposed Sheet No. 45: Update the Sample Bill to align with the current format and appearance.

Proposed Sheet No. 46: Update the Sample Bill to align with the current format and appearance.

Company: Delta Natural Gas Company, Inc.

Question Number: PSC-FR-Tab 66

Witness: Feltner, Larry

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(8)(m)

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

Response:

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

DELTA NATURAL GAS COMPANY
CASE NO. 2024-00346
FORECAST PERIOD REVENUES AT CURRENT AND PROPOSED RATES
FOR THE 12 MONTHS ENDED JUNE 30, 2026

DATA: ____ BASE PERIOD __X__ FORECAST PERIOD **SCHEDULE M 2.1**
TYPE OF FILING: __X__ ORIGINAL _____ UPDATED _____ REVISED **Witness: Larry Feltner**
WORK PAPER REFERENCE NO(S): **Page 1 of 1**

	Total Revenue at Current Rates	Total Revenue at Proposed Rates	Change in Total Revenue	Percent Change
Residential	$ 26,661,167	$ 32,647,869	$ 5,986,702	22.5%
Small Non-Residential	$ 8,882,656	$ 10,467,632	$ 1,584,976	17.8%
Large Non-Residential	$ 13,652,639	$ 16,331,745	$ 2,679,106	19.6%
Interruptible Service	$ 2,193,716	$ 2,294,714	$ 100,999	4.6%
Special Contracts	$ 452,988	$ 601,861	$ 148,874	32.9%
Farm Tap	$ 2,679,735	$ 2,759,512	$ 79,776	3.0%
Off-System Transportation	$ 2,782,555	$ 3,082,774	$ 300,218	10.8%
Subtotal	$ 57,305,456	$ 68,186,107	$ 10,880,651	19.0%
Other Operating Revenues:				
Miscellaneous Service Revenues	$ 54,923	$ 83,785	$ 28,862	52.5%
Total	$ 57,360,379	$ 68,269,892	$ 10,909,513	19.0%

CONFIDENTIAL INFORMATION REDACTED

DELTA NATURAL GAS COMPANY
CASE NO. 2024-00346
AVERAGE BILL COMPARISON AT CURRENT AND PROPOSED RATES
FOR THE 12 MONTHS ENDED JUNE 30, 2026

DATA: ____ BASE PERIOD __X__ FORECAST PERIOD
TYPE OF FILING: __X__ ORIGINAL _____ UPDATED _____ REVISED
WORK PAPER REFERENCE NO(S):

SCHEDULE M 2.2
Witness: Larry Feltner
Page 1 of 1

	Customer Months	Forecasted MCF	Average Usage Per MCF	Average Bill at Current Rates	Average Bill at Proposed Rates	Change in Average Bill	Percent Change
Residential (Sales)	379,820	1,730,530	4.56	$ 71.00	$ 86.75	$ 15.75	22.18%
Small Non-Residential (Sales)	50,992	662,857	13.00	$ 172.38	$ 202.72	$ 30.34	17.60%
Large Non-Residential (Sales)	10,927	826,801	75.66	$ 964.86	$ 1,114.53	$ 149.67	15.51%
Interruptible(Sales)	44	31,958	726.33	$ 4,930.39	$ 4,996.41	$ 66.02	1.34%
Transportation Off-System	108	8,856,000	82,000.00	$ 25,764.40	$ 28,544.20	$ 2,779.80	10.79%
Farm Tap (Sales) - Delta	34,486	239,077	6.93	$ 78.82	$ 81.15	$ 2.33	2.96%
Farm Tap (Sales) - People's	34,486	239,077	6.93	$ 77.92	$ 80.25	$ 2.33	2.99%
Residential (Transportation)	288	945	3.28	$ 42.62	$ 56.64	$ 14.02	32.90%
Small Non-Residential (Transportation)	1,284	16,257	12.66	$ 110.09	$ 139.97	$ 29.88	27.14%
Large Non-Residential (Transportation)	1,154	1,533,738	1,329.06	$ 4,765.41	$ 6,377.89	$ 1,612.48	33.84%
Interruptible(Transportation)	381	1,621,725	4,256.49	$ 6,375.93	$ 6,688.59	$ 312.66	4.90%
Special Contract	36	2,313,453	64,262.59	$ 12,582.99	$ 16,718.37	$ 4,135.38	32.86%

CONFIDENTIAL INFORMATION REDACTED

DELTA NATURAL GAS COMPANY
CASE NO. 2024-00346
SUMMARY OF PROPOSED REVENUE INCREASE
FOR THE 12 MONTHS ENDED June 30, 2026

DATA: ____ BASE PERIOD __X__ FORECAST PERIOD
TYPE OF FILING: __X__ ORIGINAL _____ UPDATED _____ REVISED
WORK PAPER REFERENCE NO(S):

SCHEDULE M 2.3
Witness: Larry Feltner
Page 1 of 8

	Base Rate Revenue	GCR Revenue	Pipe Replacement Program Revenue	Total Current Revenue	Increase	Percent Change
Residential	$ 18,219,591	$ 8,058,042	$ 383,534	$ 26,661,167	$ -	0.0%
Small Non-Residential	$ 5,698,894	$ 3,086,528	$ 97,234	$ 8,882,656	$ -	0.0%
Large Non-Residential	$ 9,636,983	$ 3,849,916	$ 165,740	$ 13,652,639	$ -	0.0%
Interruptible Service	$ 2,020,388	$ 148,809	$ 24,519	$ 2,193,716	$ -	0.0%
Special Contracts	$ 452,988	$ -		$ 452,988	$ 148,874	32.9%
Farm Tap	$ 1,595,348	$ 1,084,387		$ 2,679,735	$ -	0.0%
Off-System Transportation	$ 2,782,555	$ -		$ 2,782,555	$ 300,218	10.8%
Subtotal	$ 40,406,747	$ 16,227,683	$ 671,026	$ 57,305,456	$ 449,092	0.8%
Other Operating Revenues:						
Miscellaneous Service Revenues	$ 54,923			$ 83,785	$ 28,862	52.5%
Total	$ 40,461,670	$ 16,227,683	$ 671,026	$ 57,389,241	$ 477,954	0.8%

CONFIDENTIAL INFORMATION REDACTED

DELTA NATURAL GAS COMPANY
CASE NO. 2024-00346
DETAILED CALCULATION OF FORECAST PERIOD REVENUES AT CURRENT AND PROPOSED RATES
FOR THE 12 MONTHS ENDED June 30, 2026

DATA: ____ BASE PERIOD __X__ FORECAST PERIOD
TYPE OF FILING: __X__ ORIGINAL _____ UPDATED _____ REVISED
WORK PAPER REFERENCE NO(S):

SCHEDULE M 2.3
RESIDENTIAL
Witness: Larry Feltner
Page 2 of 8

	Test Year Rates Billing Units		Rate		Calculated Billings
Facilities Charge					
	Customer Months		*Per Customer*		
Customer Charge	379,820	$	24.00	$	9,115,680
Transportation	288	$	24.00	$	6,912
	380,108			$	9,122,592
Gas Charge					
	mcf		*Per mcf*		
Sales	1,416,350	$	5.2539	$	7,441,360
Transportation	945	$	5.2539	$	4,965
WNA				$	1,482,393
	1,417,295			$	8,928,718
Total Base Rate				$	18,051,310
Base Rate Book Revenue				$	18,051,310
Difference				$	(0)
Correction Factor					100.000%
CEP Lost Revenue				$	-
Pipeline Replacement				$	383,534
Gas Cost Recovery (GCR)				$	9,794,978
Total Calculated Revenue				$	28,229,821

	Current Rates Billing Units		Rate		Calculated Billings
Facilities Charge					
	Customer Months		*Per Customer*		
Customer Charge	379,820	$	24.00	$	9,115,680
Transportation	288	$	24.00	$	6,912
Total				$	9,122,592
Gas Charge					
	mcf		*Per mcf*		
Sales	1,416,350	$	5.2539	$	7,441,360
Transportation	945	$	5.2539	$	4,965
WNA	282,151	$	5.2539	$	1,482,393
	1,699,446			$	8,928,718
Total Base Rate Revenue				$	18,051,310
Correction Factor					100.000%
Base Rate Revenue After Application of Correction Factor				$	18,051,310
Temperature Normalization Adjustment	32,030	$	5.2539	$	168,281
Total Base Rate Revenue				$	18,219,591
Pipeline Replacement				$	383,534
Gas Cost Recovery (GCR)	1,730,530	$	4.6564	$	8,058,042
Total Revenue				$	26,661,167

	Proposed Rate Billing Units		Rate		Calculated Billings
Facilities Charge					
	Customer Months		*Per Customer*		
Customer Charge	379,820	$	33.60	$	12,761,952.00
Transportation	288	$	33.60	$	9,676.80
Total		$	67.20	$	12,771,628.80
Gas Charge					
	mcf		*Per ccf*		
Sales	1,416,350	$	6.604	$	9,353,573.42
Transportation	945	$	6.604	$	6,241.44
WNA	282,151	$	6.604	$	1,863,325.02
				$	11,223,139.87
Total Base Rate Revenue				$	23,994,769
Correction Factor					100.000%
Base Rate Revenue After Application of Correction Factor				$	23,994,769
Temperature Normalization Adjustm	32,030	$	6.6040	$	211,525
Total Base Rate Revenue				$	24,206,293
Pipeline Replacement				$	383,534
Gas Cost Recovery (GCR)				$	8,058,042
Total Revenue				$	32,647,869
Increase				$	5,986,702
Percent Increase					22.5%

CONFIDENTIAL INFORMATION REDACTED

DELTA NATURAL GAS COMPANY
CASE NO. 2024-00346
DETAILED CALCULATION OF FORECAST PERIOD REVENUES AT CURRENT AND PROPOSED RATES
FOR THE 12 MONTHS ENDED June 30, 2026

DATA: ____ BASE PERIOD __X__ FORECAST PERIOD
TYPE OF FILING: __X__ ORIGINAL _____ UPDATED _____ REVISED
WORK PAPER REFERENCE NO(S):

SCHEDULE M 2.3
SMALL NON-RESIDENTIAL
Witness: Larry Feltner
Page 3 of 8

	Test Year Rates Billing Units		Rate		Calculated Billings
Facilities Charge					
	Customer Months		*Per Customer*		
Customer Charge	50,992	$	44.40	$	2,264,039
Transportation	1,284	$	44.40	$	57,010
	52,276			$	2,321,048
Gas Charge					
	mcf		*Per mcf*		
Sales	551,370	$	4.9739	$	2,742,457
Transportation	16,257	$	4.9739	$	80,860
WNA				$	511,535
	567,626			$	3,334,852
Total Base Rate				$	5,655,901
Base Rate Book Revenue				$	5,655,901
Difference				$	0
Correction Factor					100.000%
Pipeline Replacement					97,233.81
Gas Cost Recovery (GCR)				$	3,778,067
Total Calculated Revenue				$	9,531,201

	Current Rates Billing Units		Rate		Calculated Billings
Facilities Charge					
	Customer Months		*Per Customer*		
Customer Charge	50,992	$	44.40	$	2,264,039
Transportation	1,284	$	44.40	$	57,010
Total				$	2,321,048
Gas Charge					
	mcf		*Per mcf*		
Sales	551,370	$	4.9739	$	2,742,457
Transportation	16,257	$	4.9739	$	80,860
WNA	102,844	$	4.9739	$	511,535
				$	3,334,852
Total Base Rate Revenue				$	5,655,901
Correction Factor					100.000%
Base Rate Revenue After Application of Correction Factor				$	5,655,901
Temperature Normalization Adjustment	8,644	$	4.9739	$	42,993
Total Base Rate Revenue				$	5,698,894
Pipeline Replacement				$	97,234
Gas Cost Recovery (GCR)	662,857	$	4.6564	$	3,086,528
Total Revenue				$	8,882,656

	Proposed Rate Billing Units		Rate		Calculated Billings
Facilities Charge					
	Customer Months		*Per Customer*		
Customer Charge	50,992	$	57.70	$	2,942,230
Transportation	1,284	$	57.70	$	74,087
Total				$	3,016,317
Gas Charge					
	mcf		*Per ccf*		
Sales	551,370	$	6.284	$	3,464,806
Transportation	16,257	$	6.284	$	102,158
WNA	102,844	$	6.284	$	646,271
				$	4,213,235
Total Base Rate Revenue				$	7,229,553
Correction Factor					100.000%
Base Rate Revenue After Application of Correction Factor				$	7,229,553
Temperature Normalization Adjustm	8,644	$	6.2840	$	54,317
Total Base Rate Revenue				$	7,283,870
Pipeline Replacement				$	97,234
Gas Cost Recovery (GCR)				$	3,086,528
Total Revenue				$	10,467,632
Increase				$	1,584,976
Percent Increase					17.8%

CONFIDENTIAL INFORMATION REDACTED

DELTA NATURAL GAS COMPANY
CASE NO. 2024-00346
DETAILED CALCULATION OF FORECAST PERIOD REVENUES AT CURRENT AND PROPOSED RATES
FOR THE 12 MONTHS ENDED June 30, 2026

DATA: ____ BASE PERIOD __X__ FORECAST PERIOD
TYPE OF FILING: __X__ ORIGINAL _____ UPDATED _____ REVISED
WORK PAPER REFERENCE NO(S):

SCHEDULE M 2.3
LARGE NON-RESIDENTIAL
Witness: Larry Feltner
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	Test Year Rates			Current Rates			Proposed Rate		
	Billing Units	**Rate**	**Calculated Billings**	**Billing Units**	**Rate**	**Calculated Billings**	**Billing Units**	**Rate**	**Calculated Billings**
Facilities Charge									
	Customer Months	*Per Customer*		*Customer Months*	*Per Customer*		*Customer Months*	*Per Customer*	
Customer Charge	12,081	$ 195.04	$ 2,356,321	12,081	$ 195.04	$ 2,356,321	12,081	$ 195.04	$ 2,356,321
Gas Charge									
	mcf	*Per mcf*		*mcf*	*Per mcf*		*ccf*	*Per ccf*	
Block 1	676,245	$ 5.3766	$ 3,635,897	676,245	$ 5.3766	$ 3,635,897	676,245	$ 7.3549	$ 4,973,711
Block 2	384,673	$ 3.2307	$ 1,242,763	384,673	$ 3.2307	$ 1,242,763	384,673	$ 4.4195	$ 1,700,062
Block 3	602,506	$ 2.1947	$ 1,322,319	602,506	$ 2.1947	$ 1,322,319	602,506	$ 3.0024	$ 1,808,963
Block 4	360,843	$ 1.6743	$ 604,160	360,843	$ 1.6743	$ 604,160	360,843	$ 2.2905	$ 826,512
Block 5	336,273	$ 1.4141	$ 475,523	336,273	$ 1.4141	$ 475,523	336,273	$ 1.9345	$ 650,519
WNA			$ -			$ -	-		$ -
	2,360,539		$ 7,280,662	2,360,539		$ 7,280,662			$ 9,959,768
Total Base Rate			$ 9,636,983	**Total Base Rate Revenue**		$ 9,636,983	**Total Base Rate Revenue**		$ 12,316,089
Base Rate Book Revenue			$ 9,636,983	**Correction Factor**		100.000%	**Correction Factor**		100.000%
Difference			$ -	**Base Rate Revenue After Application of Correction Factor**		$ 9,636,983	**Base Rate Revenue After Application of Correction Factor**		$ 12,316,089
Correction Factor			100.000%	**Pipeline Replacement**		$ 165,740	**Pipeline Replacement**		$ 165,740
Pipeline Replacement			$ 165,740	**Gas Cost Recovery (GCR)**	826,801	$ 4.6564 $ 3,849,916	**Gas Cost Recovery (GCR)**		$ 3,849,916
Gas Cost Recovery (GCR)			$ 5,578,723	**Total Revenue**		$ 13,652,639	**Total Revenue**		$ 16,331,745
Total Calculated Revenue			$ 15,381,446				**Increase**		$ 2,679,106
							Percent Increase		19.6%

CONFIDENTIAL INFORMATION REDACTED

DELTA NATURAL GAS COMPANY
CASE NO. 2024-00346
DETAILED CALCULATION OF FORECAST PERIOD REVENUES AT CURRENT AND PROPOSED RATES
FOR THE 12 MONTHS ENDED June 30, 2026

DATA: ____ BASE PERIOD __X__ FORECAST PERIOD
TYPE OF FILING: __X__ ORIGINAL _____ UPDATED _____ REVISED
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INTERRUPTIBLE
Witness: Larry Feltner
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	Test Year Rates Billing Units		Rate		Calculated Billings
Facilities Charge					
	Customer Months	*Per Customer*			
Customer Charge	425	$	267.85	$	113,836
Gas Charge					
	mcf	*Per mcf*			
Block 1 (1 - 1,000 Mcf)	301,576	$	1.7143	$	516,991
Block 2 (1,001 - 5,000 Mcf)	710,602	$	1.2857	$	913,622
Block 3 (5,001 - 10,000 Mcf)	296,686	$	0.8571	$	254,289
Block 4 (Over 10,000 Mcf)	344,819	$	0.6428	$	221,649
WNA				$	-
	1,653,683			$	1,906,552
Total Base Rate				$	2,020,388
Base Rate Book Revenue				$	2,020,388
Difference				$	-
Correction Factor					100.000%
Pipeline Replacement				$	24,519
Gas Cost Recovery (GCR)				$	226,915
Total Calculated Revenue				$	2,271,821

	Current Rates Billing Units		Rate		Calculated Billings
Facilities Charge					
	Customer Months	*Per Customer*			
Customer Charge	425	$	267.85	$	113,836
Gas Charge					
	mcf	*Per mcf*			
Block 1 (1 - 1,000 Mcf)	301,576	$	1.7143	$	516,991
Block 2 (1,001 - 5,000 Mcf)	710,602	$	1.2857	$	913,622
Block 3 (5,001 - 10,000 Mcf)	296,686	$	0.8571	$	254,289
Block 4 (Over 10,000 Mcf)	344,819	$	0.6428	$	221,649
WNA				$	-
	1,653,683			$	1,906,552
Total Base Rate Revenue				$	2,020,388
Correction Factor					100.000%
Base Rate Revenue After Application of Correction Factor				$	2,020,388
Pipeline Replacement				$	24,519
Gas Cost Recovery (GCR)	31,958	$	4.6564	$	148,809
Total Revenue				$	2,193,716

	Proposed Rate Billing Units		Rate		Calculated Billings
Facilities Charge					
	Customer Months	*Per Customer*			
Customer Charge	425	$	267.85	$	113,836.00
Gas Charge					
	mcf	*Per ccf*			
Block 1 (1 - 1,000 Mcf)	301,576	$	1.8052	$	544,404
Block 2 (1,001 - 5,000 Mcf)	710,602	$	1.3538	$	962,014
Block 3 (5,001 - 10,000 Mcf)	296,686	$	0.9025	$	267,759
Block 4 (Over 10,000 Mcf)	344,819	$	0.6768	$	233,373
WNA				$	-
	1,653,683			$	2,007,550
Total Base Rate Revenue				$	2,121,386
Correction Factor					100.000%
Base Rate Revenue After Application of Correction Factor				$	2,121,386
Pipeline Replacement				$	24,519
Gas Cost Recovery (GCR)				$	148,809
Total Revenue				$	2,294,714
Increase				$	100,999
Percent Increase					4.6%

CONFIDENTIAL INFORMATION REDACTED

DELTA NATURAL GAS COMPANY
CASE NO. 2024-00346
DETAILED CALCULATION OF FORECAST PERIOD REVENUES AT CURRENT AND PROPOSED RATES
FOR THE 12 MONTHS ENDED June 30, 2026

DATA: ____ BASE PERIOD __X__ FORECAST PERIOD
TYPE OF FILING: __X__ ORIGINAL _____ UPDATED _____ REVISED
WORK PAPER REFERENCE NO(S):

SCHEDULE M 2.3
SPECIAL CONTRACTS
Witness: Larry Feltner
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	Test Year Rates Billing Units		Rate		Calculated Billings
Facilities Charge					
	Customer Months	*Per Customer*			
Customer Charge	36	$	-	$	-
Gas Charge					
	mcf	*Per mcf*			
[redacted]	1,148,549	$	0.1331	$	152,872
	290,434	$	0.6214	$	180,476
	180,000	$	0.3047	$	54,846
	694,471	$	0.0933	$	64,794
WNA				$	-
	2,313,453			$	452,988
Total Base Rate				$	452,988
Base Rate Book Revenue				$	452,988
Difference				$	-
Correction Factor					100.000%
Gas Cost Recovery (GCR)				$	-
Total Calculated Revenue				$	452,988

	Current Rates Billing Units		Rate		Calculated Billings
Facilities Charge					
	Customer Months	*Per Customer*			
Customer Charge	36	$	-	$	-
Gas Charge					
	mcf	*Per mcf*			
[redacted]	1,148,549	$	0.1331	$	152,872
	290,434	$	0.6214	$	180,476
	180,000	$	0.3047	$	54,846
	694,471	$	0.0933	$	64,794
WNA				$	-
	2,313,453			$	452,988
Total Base Rate Revenue				$	452,988
Correction Factor					100.000%
Base Rate Revenue After Application of Correction Factor				$	452,988

	Proposed Rate Billing Units		Rate		Calculated Billings
Facilities Charge					
	Customer Months	*Per Customer*			
Customer Charge	36	$	-	$	-
Gas Charge					
	mcf	*Per ccf*			
[redacted]	1,148,549	$	0.1767	$	202,949
	290,434	$	0.8260	$	239,899
	180,000	$	0.4050	$	72,900
	694,471	$	0.1240	$	86,114
WNA				$	-
				$	601,861
Total Base Rate Revenue				$	601,861
Correction Factor					100.000%
Base Rate Revenue After Application of Correction Factor				$	601,861
Increase				$	148,874
Percent Increase					32.9%
				$	0.33

CONFIDENTIAL INFORMATION REDACTED

DELTA NATURAL GAS COMPANY
CASE NO. 2024-00346
DETAILED CALCULATION OF FORECAST PERIOD REVENUES AT CURRENT AND PROPOSED RATES
FOR THE 12 MONTHS ENDED June 30, 2026

DATA: ____ BASE PERIOD __X__ FORECAST PERIOD
TYPE OF FILING: __X__ ORIGINAL _____ UPDATED _____ REVISED
WORK PAPER REFERENCE NO(S):

SCHEDULE M 2.3
FARM TAP
Witness: Larry Feltner
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	Test Year Rates Billing Units		Rate		Calculated Billings
Facilities Charge					
	Customer Months	*Per Customer*			
Customer Charge	34,486	$	24.00	$	827,674
Gas Charge					
	mcf	*Per mcf*			
Sales	208,492	$	3.2110	$	669,468
Transportation	-	$	3.2110	$	-
WNA				$	74,756
	208,492			$	744,224
Total Base Rate				$	1,571,898
Base Rate Book Revenue				$	1,571,898
Difference				$	-
Correction Factor					100.000%
Gas Cost Recovery (GCR)				$	1,388,571
Total Calculated Revenue				$	2,960,468

	Current Rates Billing Units		Rate		Calculated Billings
Facilities Charge					
	Customer Months	*Per Customer*			
Customer Charge	34,486	$	24.00	$	827,674
Gas Charge					
	mcf	*Per mcf*			
Sales	208,492	$	3.2110	$	669,468
Transportation	-	$	3.2110	$	-
WNA	23,281	$	3.2110	$	74,756
				$	744,224
Total Base Rate Revenue				$	1,571,898
Correction Factor					100.000%
Base Rate Revenue After Application of Correction Factor				$	1,571,898
Temperature Normalization Adjustment	7,303	$	3.2110	$	23,451
Total Base Rate Revenue				$	1,595,348
Gas Cost Recovery (GCR)	239,077	$	4.6564	$	1,084,387
Total Revenue				$	2,679,735

	Proposed Rate Billing Units		Rate		Calculated Billings
Facilities Charge					
	Customer Months	*Per Customer*			
Customer Charge	34,486	$	33.60	$	1,158,743
Gas Charge					
	mcf	*Per ccf*			
Sales	208,492	$	2.1599	$	450,322
Transportation	-	$	2.1599	$	-
WNA	23,281	$	2.1599	$	50,285
				$	500,607
Total Base Rate Revenue				$	1,659,350
Correction Factor					100.000%
Base Rate Revenue After Application of Correction Factor				$	1,659,350
Temperature Normalization Adjustment	7,303	$	2.1599	$	15,774
Total Base Rate Revenue				$	1,675,125
Gas Cost Recovery (GCR)				$	1,084,387
Total Revenue				$	2,759,512
Increase				$	79,776
Percent Increase					3.0%

CONFIDENTIAL INFORMATION REDACTED

DELTA NATURAL GAS COMPANY
CASE NO. 2024-00346
DETAILED CALCULATION OF FORECAST PERIOD REVENUES AT CURRENT AND PROPOSED RATES
FOR THE 12 MONTHS ENDED June 30, 2026

DATA: ____ BASE PERIOD __X__ FORECAST PERIOD
TYPE OF FILING: __X__ ORIGINAL _____ UPDATED _____ REVISED
WORK PAPER REFERENCE NO(S):

SCHEDULE M 2.3
OFF-SYSTEM
TRANSPORTATION
Witness: Larry Feltner
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	Test Year Rates - Current Rates				Proposed Rate			
	Billing Units		Rate	Calculated Billings	Billing Units		Rate	Calculated Billings
Facilities Charge					**Facilities Charge**			
	Customer Months		*Per Customer*		*Customer Months*		*Per Customer*	
Customer Charge	108	$	-	$ -	Customer Charge	108	$ -	$ -
Gas Charge					**Gas Charge**			
	mcf		*Per mcf*		*mcf*		*Per mcf*	
Sales	-	$	0.3142	$ -	Sales	-	$ 0.3481	$ -
Transportation	8,856,000	$	0.3142	$ 2,782,555	Transportation	8,856,000	$ 0.3481	$ 3,082,774
WNA				$ -	WNA			$ -
	8,856,000			$ 2,782,555				$ 3,082,774
Total Base Rate				$ 2,782,555	**Total Base Rate Revenue**			$ 3,082,774
Base Rate Book Revenue				$ 2,782,555	**Correction Factor**			100.000%
Difference				$ -	**Base Rate Revenue After Application of Correction Factor**			$ 3,082,774
Correction Factor				100.000%	**Pipeline Replacement**			$ -
Pipeline Replacement				$ -	**Gas Cost Recovery (GCR)**			$ -
Gas Cost Recovery (GCR)				$ -	**Total Revenue**			$ 3,082,774
Total Calculated Revenue				$ 2,782,555	**Increase**			$ 300,218
					Percent Increase			10.8%

Company: Delta Natural Gas Company, Inc.

Question Number: PSC-FR-Tab 67

Witness: Feltner, Larry

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(8)(n)

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

Response:

See attached.

DELTA NATURAL GAS COMPANY
CASE NO. 2024-00346
TYPICAL GAS BILL COMPARISON UNDER CURRENT & PROPOSED RATES
FOR THE 12 MONTHS ENDED June 30, 2026

DATA:_____BASE PERIOD__X__FORECASTED PERIOD
TYPE OF FILING: __X__ORIGINAL _____ UPDATED _____ REVISED
WORKPAPER REFERENCE NO(S):

SCHEDULE N
Witness: Larry Feltner
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Residential Sales

Mcf	A Base Rate Current Bill	B Base Rate Proposed Bill	C Increase ($) [B - A}	D Increase (%) [C / A}	E Billing Factors GCR	F Billing Factors PRP	G Billing Factors GTI	H Billing Factors EAP	I Total Current Bill ($) [A + E + F + G + H]	J Total Proposed Bill ($) [B + E + F + G + H]	K Increase (%) [(J - I) / I]
2.0	$ 34.51	$ 46.81	$ 12.30	35.6%	$ 9.31	$ 0.66	$ 0.00	$ 0.30	$ 44.78	$ 57.08	27.5%
4.56	$ 47.96	$ 63.71	$ 15.76	32.9%	$ 21.23	$ 1.50	$ 0.01	$ 0.30	$ 71.00	$ 86.75	22.2%
6.0	$ 55.52	$ 73.22	$ 17.70	31.9%	$ 27.94	$ 1.97	$ 0.01	$ 0.30	$ 85.74	$ 103.44	20.6%
10.0	$ 76.54	$ 99.64	$ 23.10	30.2%	$ 46.56	$ 3.28	$ 0.02	$ 0.30	$ 126.70	$ 149.80	18.2%
20.0	$ 129.08	$ 165.68	$ 36.60	28.4%	$ 93.13	$ 6.56	$ 0.04	$ 0.30	$ 229.11	$ 265.71	16.0%
40.0	$ 234.16	$ 297.76	$ 63.60	27.2%	$ 186.26	$ 13.12	$ 0.08	$ 0.30	$ 433.91	$ 497.52	14.7%
60.0	$ 339.23	$ 429.84	$ 90.61	26.7%	$ 279.38	$ 19.68	$ 0.12	$ 0.30	$ 638.72	$ 729.32	14.2%
80.0	$ 444.31	$ 561.92	$ 117.61	26.5%	$ 372.51	$ 26.24	$ 0.16	$ 0.30	$ 843.52	$ 961.13	13.9%
100.0	$ 549.39	$ 694.00	$ 144.61	26.3%	$ 465.64	$ 32.80	$ 0.20	$ 0.30	$ 1,048.33	$ 1,192.94	13.8%

Assumptions:
Forecast Period Average Usage = 4.56 Mcf per month

DELTA NATURAL GAS COMPANY
CASE NO. 2024-00346
TYPICAL GAS BILL COMPARISON UNDER CURRENT & PROPOSED RATES
FOR THE 12 MONTHS ENDED June 30, 2026

DATA:_____BASE PERIOD__X__FORECASTED PERIOD
TYPE OF FILING: __X__ORIGINAL _____ UPDATED _____ REVISED
WORKPAPER REFERENCE NO(S):

SCHEDULE N
Witness: Larry Feltner
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Residential Transportation

Mcf	A Base Rate Current Bill	B Base Rate Proposed Bill	C Increase ($) [B - A}	D Increase (%) [C / A}	E Billing Factors GCR	F Billing Factors PRP	G Billing Factors GTI	H Billing Factors EAP	I Total Current Bill ($) [A + E + F + G + H]	J Total Proposed Bill ($) [B + E + F + G + H]	K Increase (%) [(J - I) / I]
2.0	$ 34.51	$ 46.81	$ 12.30	35.6%	$ -	$ 0.66	$ 0.00	$ 0.30	$ 35.47	$ 47.77	34.7%
3.28	$ 41.23	$ 55.26	$ 14.03	34.0%	$ -	$ 1.08	$ 0.01	$ 0.30	$ 42.62	$ 56.64	32.9%
6.0	$ 55.52	$ 73.22	$ 17.70	31.9%	$ -	$ 1.97	$ 0.01	$ 0.30	$ 57.80	$ 75.50	30.6%
10.0	$ 76.54	$ 99.64	$ 23.10	30.2%	$ -	$ 3.28	$ 0.02	$ 0.30	$ 80.14	$ 103.24	28.8%
20.0	$ 129.08	$ 165.68	$ 36.60	28.4%	$ -	$ 6.56	$ 0.04	$ 0.30	$ 135.98	$ 172.58	26.9%
40.0	$ 234.16	$ 297.76	$ 63.60	27.2%	$ -	$ 13.12	$ 0.08	$ 0.30	$ 247.66	$ 311.26	25.7%
60.0	$ 339.23	$ 429.84	$ 90.61	26.7%	$ -	$ 19.68	$ 0.12	$ 0.30	$ 359.33	$ 449.94	25.2%
80.0	$ 444.31	$ 561.92	$ 117.61	26.5%	$ -	$ 26.24	$ 0.16	$ 0.30	$ 471.01	$ 588.62	25.0%
100.0	$ 549.39	$ 694.00	$ 144.61	26.3%	$ -	$ 32.80	$ 0.20	$ 0.30	$ 582.69	$ 727.30	24.8%

Assumptions:
Forecast Period Average Usage = 3.28 Mcf per month

DELTA NATURAL GAS COMPANY
CASE NO. 2024-00346
TYPICAL GAS BILL COMPARISON UNDER CURRENT & PROPOSED RATES
FOR THE 12 MONTHS ENDED June 30, 2026

DATA:_____BASE PERIOD__X__FORECASTED PERIOD
TYPE OF FILING: __X__ORIGINAL _____ UPDATED _____ REVISED
WORKPAPER REFERENCE NO(S):

SCHEDULE N
Witness: Larry Feltner
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Farm Tap - Delta

Mcf	A Base Rate Current Bill	B Base Rate Proposed Bill	C Increase ($) [B - A}	D Increase (%) [C / A}	E Billing Factors GCR	F Billing Factors PRP	G Billing Factors GTI	H Billing Factors EAP	I Total Current Bill ($) [A + E + F + H]	J Total Proposed Bill ($) [B + E + F + G + H]	K Increase (%) [(J - I) / I]
2.0	$ 30.42	$ 37.92	$ 7.50	24.6%	$ 9.31	$ -	$ 0.00	$ 0.30	$ 40.03	$ 47.54	18.8%
6.93	$ 46.25	$ 48.57	$ 2.32	5.0%	$ 32.27	$ -	$ 0.01	$ 0.30	$ 78.82	$ 81.15	3.0%
7.0	$ 46.48	$ 48.72	$ 2.24	4.8%	$ 32.59	$ -	$ 0.01	$ 0.30	$ 79.37	$ 81.63	2.8%
10.0	$ 56.11	$ 55.20	$ (0.91)	-1.6%	$ 46.56	$ -	$ 0.02	$ 0.30	$ 102.97	$ 102.08	-0.9%
20.0	$ 88.22	$ 76.80	$ (11.42)	-12.9%	$ 93.13	$ -	$ 0.04	$ 0.30	$ 181.65	$ 170.27	-6.3%
40.0	$ 152.44	$ 120.00	$ (32.44)	-21.3%	$ 186.26	$ -	$ 0.08	$ 0.30	$ 339.00	$ 306.63	-9.5%
60.0	$ 216.66	$ 163.19	$ (53.47)	-24.7%	$ 279.38	$ -	$ 0.12	$ 0.30	$ 496.34	$ 443.00	-10.7%
80.0	$ 280.88	$ 206.39	$ (74.49)	-26.5%	$ 372.51	$ -	$ 0.16	$ 0.30	$ 653.69	$ 579.36	-11.4%
100.0	$ 345.10	$ 249.59	$ (95.51)	-27.7%	$ 465.64	$ -	$ 0.20	$ 0.30	$ 811.04	$ 715.73	-11.8%

Assumptions:
Forecast Period Average Usage = 6.93 Mcf per month

DELTA NATURAL GAS COMPANY
CASE NO. 2024-00346
TYPICAL GAS BILL COMPARISON UNDER CURRENT & PROPOSED RATES
FOR THE 12 MONTHS ENDED June 30, 2026

DATA:_____BASE PERIOD__X__FORECASTED PERIOD
TYPE OF FILING: __X__ORIGINAL _____ UPDATED _____ REVISED
WORKPAPER REFERENCE NO(S):

SCHEDULE N
Witness: Larry Feltner
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Farm Tap - People's

Mcf	A Base Rate Current Bill	B Base Rate Proposed Bill	C Increase ($) [B - A}	D Increase (%) [C / A}	E Billing Factors GCR	F Billing Factors PRP	G Billing Factors GTI	H Billing Factors EAP	I Total Current Bill ($) [A + E + F + H]	J Total Proposed Bill ($) [B + E + F + G + H]	K Increase (%) [(J - I) / I]
2.0	$ 30.42	$ 37.92	$ 7.50	24.6%	$ 9.05	$ -	$ 0.00	$ 0.30	$ 39.77	$ 47.28	18.9%
6.93	$ 46.25	$ 48.57	$ 2.32	5.0%	$ 31.37	$ -	$ 0.01	$ 0.30	$ 77.92	$ 80.25	3.0%
7.0	$ 46.48	$ 48.72	$ 2.24	4.8%	$ 31.68	$ -	$ 0.01	$ 0.30	$ 78.46	$ 80.72	2.9%
10.0	$ 56.11	$ 55.20	$ (0.91)	-1.6%	$ 45.26	$ -	$ 0.02	$ 0.30	$ 101.67	$ 100.78	-0.9%
20.0	$ 88.22	$ 76.80	$ (11.42)	-12.9%	$ 90.53	$ -	$ 0.04	$ 0.30	$ 179.05	$ 167.67	-6.4%
40.0	$ 152.44	$ 120.00	$ (32.44)	-21.3%	$ 181.06	$ -	$ 0.08	$ 0.30	$ 333.80	$ 301.43	-9.7%
60.0	$ 216.66	$ 163.19	$ (53.47)	-24.7%	$ 271.58	$ -	$ 0.12	$ 0.30	$ 488.54	$ 435.20	-10.9%
80.0	$ 280.88	$ 206.39	$ (74.49)	-26.5%	$ 362.11	$ -	$ 0.16	$ 0.30	$ 643.29	$ 568.96	-11.6%
100.0	$ 345.10	$ 249.59	$ (95.51)	-27.7%	$ 452.64	$ -	$ 0.20	$ 0.30	$ 798.04	$ 702.73	-11.9%

Assumptions:
Forecast Period Average Usage = 6.93 Mcf per month

DELTA NATURAL GAS COMPANY
CASE NO. 2024-00346
TYPICAL GAS BILL COMPARISON UNDER CURRENT & PROPOSED RATES
FOR THE 12 MONTHS ENDED June 30, 2026

DATA:_____BASE PERIOD__X__FORECASTED PERIOD
TYPE OF FILING: __X__ORIGINAL _____ UPDATED _____ REVISED
WORKPAPER REFERENCE NO(S):

SCHEDULE N
Witness: Larry Feltner
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Small Non-Residential Sales

Mcf	A Base Rate Current Bill	B Base Rate Proposed Bill	C Increase ($) [B - A}	D Increase (%) [C / A}	E Billing Factors GCR	F Billing Factors PRP	G Billing Factors GTI	H Billing Factors EAP	I Total Current Bill ($) [A + E + F + G + H]	J Total Proposed Bill ($) [B + E + F + G + H]	K Increase (%) [(J - I) / I]
5.0	$ 69.27	$ 89.12	$ 19.85	28.7%	$ 23.28	$ 1.06	$ 0.01	$ -	$ 93.62	$ 113.48	21.2%
13.0	$ 109.06	$ 139.39	$ 30.33	27.8%	$ 60.53	$ 2.76	$ 0.03	$ -	$ 172.38	$ 202.72	17.6%
20.0	$ 143.88	$ 183.38	$ 39.50	27.5%	$ 93.13	$ 4.25	$ 0.04	$ -	$ 241.30	$ 280.80	16.4%
50.0	$ 293.10	$ 371.90	$ 78.80	26.9%	$ 232.82	$ 10.63	$ 0.10	$ -	$ 536.65	$ 615.45	14.7%
100.0	$ 541.79	$ 686.10	$ 144.31	26.6%	$ 465.64	$ 21.27	$ 0.20	$ -	$ 1,028.90	$ 1,173.21	14.0%
200.0	$ 1,039.18	$ 1,314.50	$ 275.32	26.5%	$ 931.28	$ 42.54	$ 0.40	$ -	$ 2,013.40	$ 2,288.72	13.7%
300.0	$ 1,536.57	$ 1,942.90	$ 406.33	26.4%	$ 1,396.92	$ 63.80	$ 0.60	$ -	$ 2,997.89	$ 3,404.22	13.6%
400.0	$ 2,033.96	$ 2,571.30	$ 537.34	26.4%	$ 1,862.56	$ 85.07	$ 0.80	$ -	$ 3,982.39	$ 4,519.73	13.5%
500.0	$ 2,531.35	$ 3,199.70	$ 668.35	26.4%	$ 2,328.20	$ 106.34	$ 1.00	$ -	$ 4,966.89	$ 5,635.24	13.5%

Assumptions:
Forecast Period Average Usage = 13 Mcf per month

DELTA NATURAL GAS COMPANY
CASE NO. 2024-00346
TYPICAL GAS BILL COMPARISON UNDER CURRENT & PROPOSED RATES
FOR THE 12 MONTHS ENDED June 30, 2026

DATA:_____BASE PERIOD__X__FORECASTED PERIOD
TYPE OF FILING: __X__ORIGINAL _____ UPDATED _____ REVISED
WORKPAPER REFERENCE NO(S):

SCHEDULE N
Witness: Larry Feltner
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Small Non-Residential Transportation

Mcf	A Base Rate Current Bill	B Base Rate Proposed Bill	C Increase ($) [B - A}	D Increase (%) [C / A}	E Billing Factors GCR	F Billing Factors PRP	G Billing Factors GTI	H Billing Factors EAP	I Total Current Bill ($) [A + E + F + G + H]	J Total Proposed Bill ($) [B + E + F + G + H]	K Increase (%) [(J - I) / I]
5.0	$ 69.27	$ 89.12	$ 19.85	28.7%	$ -	$ 1.06	$ 0.01	$ -	$ 70.34	$ 90.19	28.2%
12.66	$ 107.37	$ 137.26	$ 29.89	27.8%	$ -	$ 2.69	$ 0.03	$ -	$ 110.09	$ 139.97	27.1%
20.0	$ 143.88	$ 183.38	$ 39.50	27.5%	$ -	$ 4.25	$ 0.04	$ -	$ 148.17	$ 187.67	26.7%
50.0	$ 293.10	$ 371.90	$ 78.80	26.9%	$ -	$ 10.63	$ 0.10	$ -	$ 303.83	$ 382.63	25.9%
100.0	$ 541.79	$ 686.10	$ 144.31	26.6%	$ -	$ 21.27	$ 0.20	$ -	$ 563.26	$ 707.57	25.6%
200.0	$ 1,039.18	$ 1,314.50	$ 275.32	26.5%	$ -	$ 42.54	$ 0.40	$ -	$ 1,082.12	$ 1,357.44	25.4%
300.0	$ 1,536.57	$ 1,942.90	$ 406.33	26.4%	$ -	$ 63.80	$ 0.60	$ -	$ 1,600.97	$ 2,007.30	25.4%
400.0	$ 2,033.96	$ 2,571.30	$ 537.34	26.4%	$ -	$ 85.07	$ 0.80	$ -	$ 2,119.83	$ 2,657.17	25.3%
500.0	$ 2,531.35	$ 3,199.70	$ 668.35	26.4%	$ -	$ 106.34	$ 1.00	$ -	$ 2,638.69	$ 3,307.04	25.3%

Assumptions:
Forecast Period Average Usage = 12.66 Mcf per month

DELTA NATURAL GAS COMPANY
CASE NO. 2024-00346
TYPICAL GAS BILL COMPARISON UNDER CURRENT & PROPOSED RATES
FOR THE 12 MONTHS ENDED June 30, 2026

DATA:_____BASE PERIOD__X__FORECASTED PERIOD
TYPE OF FILING: __X__ORIGINAL _____ UPDATED _____ REVISED
WORKPAPER REFERENCE NO(S):

SCHEDULE N
Witness: Larry Feltner
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Large Non-Residential Sales

Mcf	A Base Rate Current Bill	B Base Rate Proposed Bill	C Increase ($) [B - A]	D Increase (%) [C / A]	E Billing Factors GCR	F Billing Factors PRP	G Billing Factors GTI	H Billing Factors EAP	I Total Current Bill ($) [A + E + F + G + H]	J Total Proposed Bill ($) [B + E + F + G + H]	K Increase (%) [(J - I) / I]
25.0	$ 329.46	$ 378.91	$ 49.46	15.0%	$ 116.41	$ 3.49	$ 0.05	$ -	$ 449.41	$ 498.86	11.0%
75.66	$ 601.83	$ 751.51	$ 149.68	24.9%	$ 352.30	$ 10.57	$ 0.15	$ -	$ 964.86	$ 1,114.53	15.5%
200.0	$ 1,270.36	$ 1,666.02	$ 395.66	31.1%	$ 931.28	$ 27.94	$ 0.40	$ -	$ 2,229.98	$ 2,625.64	17.7%
500.0	$ 2,239.57	$ 2,991.87	$ 752.30	33.6%	$ 2,328.20	$ 69.84	$ 1.00	$ -	$ 4,638.61	$ 5,390.91	16.2%
1,000.0	$ 3,854.92	$ 5,201.62	$ 1,346.70	34.9%	$ 4,656.40	$ 139.68	$ 2.00	$ -	$ 8,653.00	$ 9,999.70	15.6%
2,500.0	$ 7,146.97	$ 9,705.22	$ 2,558.25	35.8%	$ 11,641.00	$ 349.20	$ 5.00	$ -	$ 19,142.17	$ 21,700.42	13.4%
5,000.0	$ 12,633.72	$ 17,211.22	$ 4,577.50	36.2%	$ 23,282.00	$ 698.40	$ 10.00	$ -	$ 36,624.12	$ 41,201.62	12.5%
7,500.0	$ 16,819.47	$ 22,937.47	$ 6,118.00	36.4%	$ 34,923.00	$ 1,047.60	$ 15.00	$ -	$ 52,805.07	$ 58,923.07	11.6%
10,000.0	$ 21,005.22	$ 28,663.72	$ 7,658.50	36.5%	$ 46,564.00	$ 1,396.80	$ 20.00	$ -	$ 68,986.02	$ 76,644.52	11.1%
15,000.0	$ 28,075.72	$ 38,336.22	$ 10,260.50	36.5%	$ 69,846.00	$ 2,095.20	$ 30.00	$ -	$ 100,046.92	$ 110,307.42	10.3%

Assumptions:
Forecast Period Average Usage = 75.66 Mcf per month

DELTA NATURAL GAS COMPANY
CASE NO. 2024-00346
TYPICAL GAS BILL COMPARISON UNDER CURRENT & PROPOSED RATES
FOR THE 12 MONTHS ENDED June 30, 2026

DATA:_____BASE PERIOD__X__FORECASTED PERIOD
TYPE OF FILING: __X__ORIGINAL _____ UPDATED _____ REVISED
WORKPAPER REFERENCE NO(S):

SCHEDULE N
Witness: Larry Feltner
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Large Non-Residential Transportation

Mcf	A Base Rate Current Bill	B Base Rate Proposed Bill	C Increase ($) [B - A]	D Increase (%) [C / A]	E Billing Factors GCR	F Billing Factors PRP	G Billing Factors GTI	H Billing Factors EAP	I Total Current Bill ($) [A + E + F + G + H]	J Total Proposed Bill ($) [B + E + F + G + H]	K Increase (%) [(J - I) / I]
100.0	$ 732.70	$ 930.53	$ 197.83	27.0%	$ -	$ 13.97	$ 0.20	$ -	$ 746.87	$ 944.70	26.5%
200.0	$ 1,270.36	$ 1,666.02	$ 395.66	31.1%	$ -	$ 27.94	$ 0.40	$ -	$ 1,298.70	$ 1,694.36	30.5%
500.0	$ 2,239.57	$ 2,991.87	$ 752.30	33.6%	$ -	$ 69.84	$ 1.00	$ -	$ 2,310.41	$ 3,062.71	32.6%
1,000.0	$ 3,854.92	$ 5,201.62	$ 1,346.70	34.9%	$ -	$ 139.68	$ 2.00	$ -	$ 3,996.60	$ 5,343.30	33.7%
1,329.06	$ 4,577.11	$ 6,189.59	$ 1,612.48	35.2%	$ -	$ 185.64	$ 2.66	$ -	$ 4,765.41	$ 6,377.89	33.8%
2,500.0	$ 7,146.97	$ 9,705.22	$ 2,558.25	35.8%	$ -	$ 349.20	$ 5.00	$ -	$ 7,501.17	$ 10,059.42	34.1%
5,000.0	$ 12,633.72	$ 17,211.22	$ 4,577.50	36.2%	$ -	$ 698.40	$ 10.00	$ -	$ 13,342.12	$ 17,919.62	34.3%
7,500.0	$ 16,819.47	$ 22,937.47	$ 6,118.00	36.4%	$ -	$ 1,047.60	$ 15.00	$ -	$ 17,882.07	$ 24,000.07	34.2%
10,000.0	$ 21,005.22	$ 28,663.72	$ 7,658.50	36.5%	$ -	$ 1,396.80	$ 20.00	$ -	$ 22,422.02	$ 30,080.52	34.2%
15,000.0	$ 28,075.72	$ 38,336.22	$ 10,260.50	36.5%	$ -	$ 2,095.20	$ 30.00	$ -	$ 30,200.92	$ 40,461.42	34.0%

Assumptions:
Forecast Period Average Usage = 1,329.06 Mcf per month

DELTA NATURAL GAS COMPANY
CASE NO. 2024-00346
TYPICAL GAS BILL COMPARISON UNDER CURRENT & PROPOSED RATES
FOR THE 12 MONTHS ENDED June 30, 2026

DATA:_____BASE PERIOD__X__FORECASTED PERIOD
TYPE OF FILING: __X__ORIGINAL _____ UPDATED _____ REVISED
WORKPAPER REFERENCE NO(S):

SCHEDULE N
Witness: Larry Feltner
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Interruptible Service - Sales

Mcf	A Base Rate Current Bill	B Base Rate Proposed Bill	C Increase ($) [B - A}	D Increase (%) [C / A}	E Billing Factors GCR	F Billing Factors PRP	G Billing Factors GTI	H Billing Factors EAP	I Total Current Bill ($) [A + E + F + G + H]	J Total Proposed Bill ($) [B + E + F + G + H]	K Increase (%) [(J - I) / I]
500.0	$ 1,125.00	$ 1,170.45	$ 45.45	4.0%	$ 2,328.20	$ 23.31	$ 1.00	$ -	$ 3,477.51	$ 3,522.96	1.3%
726.33	$ 1,513.00	$ 1,579.02	$ 66.02	4.4%	$ 3,382.08	$ 33.85	$ 1.45	$ -	$ 4,930.39	$ 4,996.41	1.3%
1,000.0	$ 1,982.15	$ 2,073.05	$ 90.90	4.6%	$ 4,656.40	$ 46.61	$ 2.00	$ -	$ 6,687.16	$ 6,778.06	1.4%
2,500.0	$ 3,910.70	$ 4,103.75	$ 193.05	4.9%	$ 11,641.00	$ 116.53	$ 5.00	$ -	$ 15,673.23	$ 15,866.28	1.2%
5,000.0	$ 7,124.95	$ 7,488.25	$ 363.30	5.1%	$ 23,282.00	$ 233.05	$ 10.00	$ -	$ 30,650.00	$ 31,013.30	1.2%
7,500.0	$ 9,267.70	$ 9,744.50	$ 476.80	5.1%	$ 34,923.00	$ 349.58	$ 15.00	$ -	$ 44,555.28	$ 45,032.08	1.1%
10,000.0	$ 11,410.45	$ 12,000.75	$ 590.30	5.2%	$ 46,564.00	$ 466.10	$ 20.00	$ -	$ 58,460.55	$ 59,050.85	1.0%
15,000.0	$ 14,624.45	$ 15,384.75	$ 760.30	5.2%	$ 69,846.00	$ 699.15	$ 30.00	$ -	$ 85,199.60	$ 85,959.90	0.9%
20,000.0	$ 17,838.45	$ 18,768.75	$ 930.30	5.2%	$ 93,128.00	$ 932.20	$ 40.00	$ -	$ 111,938.65	$ 112,868.95	0.8%

Assumptions:
Forecast Period Average Usage = 726.33 Mcf per month

DELTA NATURAL GAS COMPANY
CASE NO. 2024-00346
TYPICAL GAS BILL COMPARISON UNDER CURRENT & PROPOSED RATES
FOR THE 12 MONTHS ENDED June 30, 2026

DATA:_____BASE PERIOD__X__FORECASTED PERIOD
TYPE OF FILING: __X__ORIGINAL _____ UPDATED _____ REVISED
WORKPAPER REFERENCE NO(S):

SCHEDULE N
Witness: Larry Feltner
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Interruptible Service - Transportation

Mcf	A Base Rate Current Bill	B Base Rate Proposed Bill	C Increase ($) [B - A]	D Increase (%) [C / A]	E Billing Factors GCR	F Billing Factors PRP	G Billing Factors GTI	H Billing Factors EAP	I Total Current Bill ($) [A + E + F + G + H]	J Total Proposed Bill ($) [B + E + F + G + H]	K Increase (%) [(J - I) / I]
500.0	$ 1,125.00	$ 1,170.45	$ 45.45	4.0%	$ -	$ 23.31	$ 1.00	$ -	$ 1,149.31	$ 1,194.76	4.0%
1,000.0	$ 1,982.15	$ 2,073.05	$ 90.90	4.6%	$ -	$ 46.61	$ 2.00	$ -	$ 2,030.76	$ 2,121.66	4.5%
2,500.0	$ 3,910.70	$ 4,103.75	$ 193.05	4.9%	$ -	$ 116.53	$ 5.00	$ -	$ 4,032.23	$ 4,225.28	4.8%
4,256.49	$ 6,169.02	$ 6,481.69	$ 312.67	5.1%	$ -	$ 198.39	$ 8.51	$ -	$ 6,375.93	$ 6,688.59	4.9%
5,000.0	$ 7,124.95	$ 7,488.25	$ 363.30	5.1%	$ -	$ 233.05	$ 10.00	$ -	$ 7,368.00	$ 7,731.30	4.9%
7,500.0	$ 9,267.70	$ 9,744.50	$ 476.80	5.1%	$ -	$ 349.58	$ 15.00	$ -	$ 9,632.28	$ 10,109.08	5.0%
10,000.0	$ 11,410.45	$ 12,000.75	$ 590.30	5.2%	$ -	$ 466.10	$ 20.00	$ -	$ 11,896.55	$ 12,486.85	5.0%
15,000.0	$ 14,624.45	$ 15,384.75	$ 760.30	5.2%	$ -	$ 699.15	$ 30.00	$ -	$ 15,353.60	$ 16,113.90	5.0%
20,000.0	$ 17,838.45	$ 18,768.75	$ 930.30	5.2%	$ -	$ 932.20	$ 40.00	$ -	$ 18,810.65	$ 19,740.95	4.9%

Assumptions:
Forecast Period Average Usage = 4256.49 Mcf per month

DELTA NATURAL GAS COMPANY
CASE NO. 2024-00346
TYPICAL GAS BILL COMPARISON UNDER CURRENT & PROPOSED RATES
FOR THE 12 MONTHS ENDED June 30, 2026

DATA:_____BASE PERIOD__X__FORECASTED PERIOD
TYPE OF FILING: __X__ORIGINAL _____ UPDATED _____ REVISED
WORKPAPER REFERENCE NO(S):

SCHEDULE N
Witness: Larry Feltner
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Off System Transportation

Mcf	A Base Rate Current Bill	B Base Rate Proposed Bill	C Increase ($) [B - A}	D Increase (%) [C / A}	E Billing Factors GCR	F Billing Factors PRP	G Billing Factors GTI	H Billing Factors EAP	I Total Current Bill ($) [A + E + F + G + H]	J Total Proposed Bill ($) [B + E + F + G + H]	K Increase (%) [(J - I) / I]
10,000.0	$ 3,142.00	$ 3,481.00	$ 339.00	10.8%	$ -	$ -	$ -	$ -	$ 3,142.00	$ 3,481.00	10.8%
25,000.0	$ 7,855.00	$ 8,702.50	$ 847.50	10.8%	$ -	$ -	$ -	$ -	$ 7,855.00	$ 8,702.50	10.8%
50,000.0	$ 15,710.00	$ 17,405.00	$ 1,695.00	10.8%	$ -	$ -	$ -	$ -	$ 15,710.00	$ 17,405.00	10.8%
82,000.0	$ 25,764.40	$ 28,544.20	$ 2,779.80	10.8%	$ -	$ -	$ -	$ -	$ 25,764.40	$ 28,544.20	10.8%
100,000.0	$ 31,420.00	$ 34,810.00	$ 3,390.00	10.8%	$ -	$ -	$ -	$ -	$ 31,420.00	$ 34,810.00	10.8%
150,000.0	$ 47,130.00	$ 52,215.00	$ 5,085.00	10.8%	$ -	$ -	$ -	$ -	$ 47,130.00	$ 52,215.00	10.8%
200,000.0	$ 62,840.00	$ 69,620.00	$ 6,780.00	10.8%	$ -	$ -	$ -	$ -	$ 62,840.00	$ 69,620.00	10.8%
250,000.0	$ 78,550.00	$ 87,025.00	$ 8,475.00	10.8%	$ -	$ -	$ -	$ -	$ 78,550.00	$ 87,025.00	10.8%
300,000.0	$ 94,260.00	$104,430.00	$ 10,170.00	10.8%	$ -	$ -	$ -	$ -	$ 94,260.00	$104,430.00	10.8%

Assumptions:
Forecast Period Average Usage = 82,000.0 Mcf per month

Company: Delta Natural Gas Company, Inc.

Question Number: PSC-FR-Tab 68

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

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 17

Section 17. Notice of General Rate Adjustment. Upon filing an application for a general rate adjustment, a utility shall provide notice as established in this section.

(1) Public posting.

(a) A utility shall post at its place of business a copy of the notice no later than the date the application is submitted to the Commission.

(b) A utility that maintains a Web site shall, within five (5) business days of the date the application is submitted to the Commission, post on its Web sites:

1. A copy of the public notice; and

2. A hyperlink to the location on the Commission's Web site where the case documents are available.

(c) The information required in paragraphs (a) and (b) of this subsection shall not be removed until the Commission issues a final decision on the application.

(2) Customer Notice.

(a) If a utility has twenty (20) or fewer customers, the utility shall mail a written notice to each customer no later than the date on which the application is submitted to the Commission.

(b) If a utility has more than twenty (20) customers, it shall provide notice by:

1. Including notice with customer bills mailed no later than the date the application is submitted to the Commission;

2. Mailing a written notice to each customer no later than the date the application is submitted to the Commission.

3. Publishing notice once a week for three (3) consecutive weeks in a prominent manner in a newspaper of general circulation in the utility's service area, the first publication to be made no

later than the date the application is submitted to the Commission; or

4. Publishing notice in a trade publication or newsletter delivered to all customers no later than the date the application is submitted to the Commission.

(c) A utility that provides service in more than one (1) county may use a combination of the notice methods listed in paragraph (b) of this subsection.

(3) Proof of Notice. A utility shall file with the Commission no later than forty five (45) days from the date the application was initially submitted to the Commission:

(a) If notice is mailed to its customers, an affidavit from an authorized representative of the utility verifying the contents of the notice, that notice was mailed to all customers, and the date of the mailing;

(b) If notice is published in a newspaper of general circulation in the utility's service area, an affidavit from the publisher verifying the contents of the notice, that the notice was published, and the dates of the notice's publication; or

(c) If notice is published in a trade publication or newsletter delivered to all customers, an affidavit from an authorized representative of the utility verifying the contents of the notice, the mailing of the publication or newsletter, that notice was included in the publication or newsletter, and the date of mailing.

(4) Notice Content. Each notice issued in accordance with this section shall contain:

(a) The proposed effective date and the date the proposed rates are expected to be filed with the Commission;

(b) The present rates and proposed rates for each customer classification to which the proposed rates will apply;

(c) The amount of the change requested in both dollar amounts and percentage change for each customer classification to which the proposed rates will apply;

(d) The amount of the average usage and the effect upon the average bill for each customer classification to which the proposed rates will apply, except for local exchange companies, which shall include the effect upon the average bill for each customer classification for the proposed rate change in basic local service;

(e) A statement that a person may examine this application at the offices of (utility name) located at (utility address);

(f) A statement that a person may examine this application at the Commission's offices located at 211 Sower Boulevard, Frankfort, Kentucky, Monday through Friday, 8:00 a.m. to 4:30 p.m., or through the Commission's Web site at http://psc.ky.gov;

(g) A statement that comments regarding the application may be submitted to the Public Service Commission through its Web site or by mail to Public Service Commission, Post Office Box 615,

Frankfort, Kentucky 40602;

(h) A statement that the rates contained in this notice are the rates proposed by (utility name) but that the Public Service Commission may order rates to be charged that differ from the proposed rates contained in this notice;

(i) A statement that a person may submit a timely written request for intervention to the Public Service Commission, Post Office Box 615, Frankfort, Kentucky 40602, establishing the grounds for the request including the status and interest of the party; and

(j) A statement that if the Commission does not receive a written request for intervention within thirty (30) days of initial publication or mailing of the notice, the Commission may take final action on the application.

(5) Abbreviated form of notice. Upon written request, the Commission may grant a utility permission to use an abbreviated form of published notice of the proposed rates, provided the notice includes a coupon that may be used to obtain all of the required information.

Response:

Section 17(1)

A copy of the full customer notice and application will be posted at 3617 Lexington Road, Winchester, KY. Delta will also make available on the Company website a copy of the notice, and a hyperlink to the Kentucky Public Service Commission's website where the case documents will be available.

Section 17(2)

Delta will publish notice once a week for three (3) consecutive weeks in a prominent manner in a newspaper of general circulation in the utility's service area, the first publication to be made no later than the date the application is submitted to the Commission. Delta's Response to Filing Requirement 807 KAR 5:001 Section 16(1)(b)(5)[Tab 6].

Section 17(3)

Delta will comply with 807 KAR 5:001, Section 17(3)(b) by providing the affidavits within forty-five (45) days of the date on which Delta filed its Application.

Section 17(4)

See Delta's Application and a copy of the notice attached to Delta's Response to Filing Requirement 807 KAR 5:001 Section 16(1)(b)(5)[Tab 6].

Section 17(5)

Delta did not request permission to use an abbreviated form of notice.