

Delta Natural Gas Company

Case No. 2024-00346

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Forecasted Test Period

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

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Tab No.	Filing Requirement	Description	Sponsoring Witness
1	807 KAR 5:001 Section 14	Application requirements	Brown
2	807 KAR 5:001 Section 16(1)(b)(1)	A statement of the reason the adjustment is required.	Brown
3	807 KAR 5:001 Section 16(1)(b)(2)	A certified copy of a certificate of assumed name or a statement that such a certificate is not necessary.	Brown
4	807 KAR 5:001 Section 16(1)(b)(3)	New or revised tariff sheets	Brown and Feltner
5	807 KAR 5:001 Section 16(1)(b)(4)	Comparison of current and proposed tariffs	Brown
6	807 KAR 5:001 Section 16(1)(b)(5)	Statement that notice has been given with a copy.	Brown
7	807 KAR 5:001 Section 16(2)	Notice of Intent	Brown
8	807 KAR 5:001 Section 16(6)(a)	Statement regarding requirements	Odusanya
9	807 KAR 5:001 Section 16(6)(b)	Forecasted adjustments shall be limited to the 12 months immediately following the suspension period.	Odusanya
10	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.	Odusanya
11	807 KAR 5:001 Section 16(6)(d)	No revisions to forecast	Odusanya
12	807 KAR 5:001 Section 16(6)(e)	Commission may require alternative forecast	Odusanya
13	807 KAR 5:001 Section 16(6)(f)	Reconciliation of the rate base and capital	Odusanya
14	807 KAR 5:001 Section 16(7)(a)	Written testimony	Brown, Morphey, Feltner, Odusanya, Moul, Wernert and Packer

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15	807 KAR 5:001 Section 16(7)(b)	Most recent capital construction budget	Morphew
16	807 KAR 5:001 Section 16(7)(c)	Description of all factors used to prepare forecast period	Brown
17	807 KAR 5:001 Section 16(7)(d)	Annual and monthly budgets	Odusanya
18	807 KAR 5:001 Section 16(7)(e)	Attestation by utility's chief officer	Brown
19	807 KAR 5:001 Section 16(7)(f)	Major construction projects constituting 5% or more of annual construction budget	Morphew
20	807 KAR 5:001 Section 16(7)(g)	Construction projects constituting less than 5% of annual construction budget	Morphew
21	807 KAR 5:001 Section 16(7)(h)	Financial forecast for each of 3 forecasted years included in capital construction budget	Brown
22	807 KAR 5:001 Section 16(7)(h)(1)	Operating income statement	Odusanya
23	807 KAR 5:001 Section 16(7)(h)(2)	Balance sheet	Odusanya
24	807 KAR 5:001 Section 16(7)(h)(3)	Statement of cash flows	Odusanya
25	807 KAR 5:001 Section 16(7)(h)(4)	Revenue requirements necessary to support the forecasted rate of return	Odusanya
26	807 KAR 5:001 Section 16(7)(h)(5)	Load forecast including energy and demand (electric)	Brown
27	807 KAR 5:001 Section 16(7)(h)(6)	Access line forecast (telephone)	Brown
28	807 KAR 5:001 Section 16(7)(h)(7)	Mix of generation (electric)	Brown
29	807 KAR 5:001 Section 16(7)(h)(8)	Mix of gas supply (gas)	Brown
30	807 KAR 5:001 Section 16(7)(h)(9)	Employee level	Brown
31	807 KAR 5:001 Section 16(7)(h)(10)	Labor cost changes	Brown
32	807 KAR 5:001 Section 16(7)(h)(11)	Capital structure requirements	Brown

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33	807 KAR 5:001 Section 16(7)(h)(12)	Rate base	Odusanya
34	807 KAR 5:001 Section 16(7)(h)(13)	Gallons of water projected to be sold (water)	Brown
35	807 KAR 5:001 Section 16(7)(h)(14)	Customer forecast (gas, water)	Brown
36	807 KAR 5:001 Section 16(7)(h)(15)	Sales volume forecasts - cubic feet (gas)	Brown
37	807 KAR 5:001 Section 16(7)(h)(16)	Toll and access forecast of number of calls and number of minutes (telephone)	Brown
38	807 KAR 5:001 Section 16(7)(h)(17)	A detailed explanation of any other information provided	Brown
39	807 KAR 5:001 Section 16(7)(i)	Most recent FERC or FCC audit reports	Brown
40	807 KAR 5:001 Section 16(7)(j)	Prospectuses of most recent stock or bond offerings	Odusanya
41	807 KAR 5:001 Section 16(7)(k)	Most recent FERC Form 1 (electric), FERC Form 2 (gas), or and PSC Form T (telephone)	Odusanya
42	807 KAR 5:001 Section 16(7)(l)	Annual report to shareholders	Odusanya
43	807 KAR 5:001 Section 16(7)(m)	Current chart of accounts	Odusanya
44	807 KAR 5:001 Section 16(7)(n)	Managerial Reports	Odusanya
45	807 KAR 5:001 Section 16(7)(o)	Budget variance reports	Odusanya
46	807 KAR 5:001 Section 16(7)(p)	SEC filings	Odusanya
47	807 KAR 5:001 Section 16(7)(q)	Independent auditor's annual opinion report	Odusanya
48	807 KAR 5:001 Section 16(7)(r)	Quarterly reports to the stockholders	Odusanya
49	807 KAR 5:001 Section 16(7)(s)	Depreciation study	Wernert
50	807 KAR 5:001 Section 16(7)(t)	List all commercial or in-house computer software, programs, and models	Odusanya

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51	807 KAR 5:001 Section 16(7)(u)	Amounts charged or allocated to it by an affiliate or general or home office	Brown, Odusanya and Packer
52	807 KAR 5:001 Section 16(7)(v)	Cost of Service Study	Feltner
53	807 KAR 5:001 Section 16(7)(w)	Local exchange carriers with fewer than 50,000 access lines need not file cost of service studies, except as specifically directed by PSC.	Brown
54	807 KAR 5:001 Section 16(8)(a)	Jurisdictional financial summary for both base and forecasted periods	Odusanya
55	807 KAR 5:001 Section 16(8)(b)	Jurisdictional rate base summary for both base and forecasted periods	Odusanya
56	807 KAR 5:001 Section 16(8)(c)	Jurisdictional operating income summary for both base and forecasted periods	Odusanya
57	807 KAR 5:001 Section 16(8)(d)	Summary of jurisdictional adjustments to operating income	Odusanya
58	807 KAR 5:001 Section 16(8)(e)	Federal and state income tax summary	Packer
59	807 KAR 5:001 Section 16(8)(f)	Summary schedules for both base and forecasted periods of organization membership dues; initiation fees; expenditures for country club; charitable contributions; marketing, sales, and advertising; professional services; civic and political activities; employee parties and outings; employee gifts; and rate cases	Odusanya

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60	807 KAR 5:001 Section 16(8)(g)	Analyses of payroll costs	Packer
61	807 KAR 5:001 Section 16(8)(h)	Computation of gross revenue conversion factor for forecasted period	Packer
62	807 KAR 5:001 Section 16(8)(i)	Comparative income statements, revenue statistics and sales statistics	Odusanya
63	807 KAR 5:001 Section 16(8)(j)	Cost of capital summary for both base and forecasted periods	Packer
64	807 KAR 5:001 Section 16(8)(k)	Comparative financial data and earnings measures	Odusanya
65	807 KAR 5:001 Section 16(8)(l)	Narrative description and explanation of all proposed tariff changes	Brown
66	807 KAR 5:001 Section 16(8)(m)	Revenue summary for both base and forecasted periods	Feltner
67	807 KAR 5:001 Section 16(8)(n)	Bill comparison under present and proposed rates for all customer classes	Feltner
68	807 KAR 5:001 Section 17	Notice Content	Brown

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Direct Testimony
John B. Brown
Jonathan Morphew
Abdul-Azeez Odusanya
William Packer
Jeff Wernert
Larry Feltner
Paul Moul