

OCT 18 2019

PUBLIC SERVICE COMMISSION

COMMONWEALTH OF KENTUCKY  
BEFORE THE PUBLIC SERVICE COMMISSION

In the Matter of:

PURCHASED GAS ADJUSTMENT FILING OF ) CASE NO. 2019-00372  
NAVITAS KY NG, LLC )

**NAVITAS KY NG, LLC'S RESPONSES TO COMMISSION STAFF'S  
FIRST REQUEST FOR INFORMATION**

Navitas KY NG, LLC ("Navitas"), pursuant to 807 KAR 5:001, hereby submits the following Responses to the Commission Staff's First Request for Information. Navitas states as follows:

- 1. State whether Navitas used the Federal Energy Regulatory Commission (FERC) approved rate or the Tennessee Public Utility Commission, formerly known as the Tennessee Regulatory Authority (TRA) approved flow rate, established in Case No. 2019-00241, 1 in the calculation of its Gas Cost Recovery (GCR) report for rates effective November 1, 2019.

**WITNESS: THOMAS HARTLINE**

Per the interim order, from 2019-00241, Navitas used the FERC approved rate in calculating the GCR effective November 1, 2019. However, note that there may still be an interpretation dispute between Navitas and B&W Pipeline. This dispute stems from a clarification issued by FERC whereby Navitas believes that the tariff only applies to gas owned by Navitas and input into the B&W pipeline and not for gas produced by B&W's affiliate.

- 2. Provide a version of Navitas's GCR report utilizing the unused rate mentioned above in the calculation of its GCR report for rates effective November 1, 2019.

**WITNESS: THOMAS HARTLINE**

Please see the attached pages using the TRA rate. The delta between the rates can be seen via the following chart:

	FERC rates	TRA rates	
Expected Gas Cost	\$6.0000 / MCF	\$6.7661 / MCF	
Current period Actual Adjust	(\$0.3995)	(\$0.2338) / MCF	

Note that the EGC under the FERC rate will be substantially higher if the FERC tariff is applied to B&W's affiliate gas production.

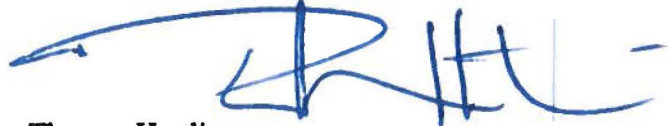
3. Provide electronic versions of both GCR reports using the FERC approved rate and the TRA approved rate in the calculation of its GCR reports for rates effective November 1, 2019. The information should contain the supporting calculations used to compute the GCR in Excel spreadsheet format with all formulas intact and unprotected, and with all columns and rows accessible.

**WITNESS: THOMAS HARTLINE**

Please see the electronic files.

Dated this 17 day of October, 2019.

Respectfully submitted,



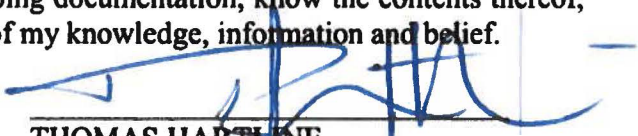
Thomas Hartline  
Navitas Utility Corporation  
3186 Airway Avenue, Suite D  
Costa Mesa, CA 92626  
(714) 242-4064  
(714) 850-0876 (fax)  
Email: [thartline@navitasutility.com](mailto:thartline@navitasutility.com)



**VERIFICATION OF NAVITAS KY NG, LLC**

STATE OF CALIFORNIA            )  
  )  
COUNTY OF ORANGE            )        ss.

I, Thomas Hartline, Secretary of Navitas KY NG, LLC, being duly sworn according to law, makes oath and affirm that I have read the foregoing documentation, know the contents thereof, and that the same is true and accurate to the best of my knowledge, information and belief.

  
\_\_\_\_\_  
THOMAS HARTLINE

Subscribed and sworn to me on this the 17 day of October, 2019, by Thomas Hartline, proved to me on the basis of satisfactory evidence to be the person who appeared before me.

Notary Public Signature

Notary Public Seal

\* See Attached

**CALIFORNIA JURAT WITH AFFIANT STATEMENT**

GOVERNMENT CODE § 8202

- See Attached Document (Notary to cross out lines 1-6 below)
- See Statement Below (Lines 1-6 to be completed only by document signer[s], *not* Notary)

~~\_\_\_\_\_  
Signature of Document Signer No. 1~~

~~\_\_\_\_\_  
Signature of Document Signer No. 2 (if any)~~

State of California

County of Orange

Subscribed and sworn to (or affirmed) before me

on this 17<sup>th</sup> day of October, 2019,  
Date Month Year

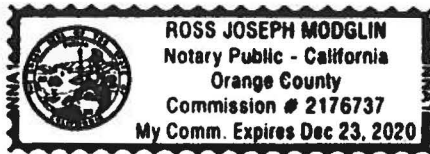
by  
(1) Thomas Hartline  
Name of Signer

proved to me on the basis of satisfactory evidence to be the person who appeared before me ( ) (.)

(and

(2) \_\_\_\_\_  
Name of Signer

proved to me on the basis of satisfactory evidence to be the person who appeared before me.)



Place Notary Seal Above

Signature [Handwritten Signature]  
Signature of Notary Public

**OPTIONAL**

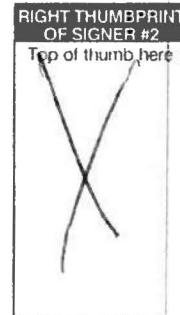
*Though the information below is not required by law, it may prove valuable to persons relying on the document and could prevent fraudulent removal and reattachment of this form to another document.*

**Further Description of Any Attached Document**

Title or Type of Document: Verification of Navitas KYNG, LLC

Document Date: 10/17/2019 Number of Pages: 4

Signer(s) Other Than Named Above: N/A



**CERTIFICATE OF SERVICE**

The undersigned hereby certifies that on the 17th day of October, 2019, a true and correct copy of the foregoing instrument was deposited in the United States Mail, with postage prepaid, and addressed to the following:

**Gwen Pinson**  
Executive Director  
Public Service Commission  
Commonwealth of Kentucky  
211 Sower Blvd.  
Frankfort, KY 40601

**Jennifer Hans, Esq.**  
Office of the Attorney General  
Capitol Suite 118  
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**Jeb Penney, Esq.**  
Division of General Counsel  
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Commonwealth of Kentucky  
211 Sower Blvd.  
PO Box 615  
Frankfort, KY 40601

**Henry Walker, Esq.**  
Bradley Arant Boult Cummings, LLP  
1600 Division Street, STE 700  
Nashville, TN 37203



Thomas Hartline

Response #2

Period	Filing date (on or about)	Reporting Months	Effective date (& 1st forecast month)
	31-Mar	November December January	1-May
	30-Jun	February March April	1-Aug
X	30-Sep	May June July	1-Nov
	31-Dec	August September October	1-Feb

**Schedule I**  
**Gas Cost Recovery Rate Summary**

**Navitas KY NG, LLC**

<b>Component</b>	
Expected Gas Cost (EGC)	6.7661
+ Refund Adjustment (RA)	-
+ Actual Adjustment (AA)	0.7515
+ Balance Adjustment(BA)	(0.0761)
= Gas Cost Recovery Rate	<b>\$ 7.4415</b>

**A. Expected Gas Cost Calculation**

Total EGC	<b>\$ 667,238.40</b>
/ Twelve months sales	98,615
EGC	<b>\$ 6.7661</b>

**B. Refund Adjustment Calculation**

Refund Adjustment for reporting period	-
+ Previous quarter RA	-
+ Second previous quarter RA	-
+ Third previous quarter RA	-
+ Other cost adjustments	
= Refund Adjustment	<b>\$ -</b>

**C. Actual Adjustment Calculation**

Actual Adjustment for reporting period	(0.2338)
+ Previous quarter AA	(0.0606)
+ Second previous quarter AA	0.9224
+ Third previous quarter AA	0.1235
+ Other cost adjustments	
= Actual Adjustment	<b>\$ 0.7515</b>

**D. Balance Adjustment Calculation**

Balance Adjustment for reporting period	0.0501
+ Previous quarter BA	(0.0130)
+ Second previous quarter BA	(0.0296)
+ Third previous quarter BA	(0.0836)
= Balance Adjustment	<b>\$ (0.0761)</b>

**Schedule II  
Expected Gas Cost**

Navitas KY NG, LLC

Supplier or NYMEX	Twelve months 2017 - 2018	Known prior year average sales in MCF	MCF/MMBtu (from supplier)	Prior year purchases in MMBtu	Forecasted price per MMBtu	Converted price per MCF	Subtotal forecasted purchases
Petrol	January	10446	1.0660	11,135	4.47	4.77	49,827.89
Petrol	February	11084	1.0670	11,827	4.47	4.77	52,921.79
Petrol	March	11282	1.0710	12,083	4.47	4.79	54,071.02
Petrol	April	9205	1.0650	9,803	4.47	4.77	43,868.01
Petrol	May	6926	1.0660	7,383	4.47	4.77	33,036.06
Petrol	June	5578	1.0630	5,929	4.47	4.76	26,531.04
Petrol	July	5064	1.0650	5,393	4.47	4.77	24,134.27
Petrol	August	5675	1.0660	6,049	4.47	4.77	27,068.62
Petrol	September	5897	1.0670	6,292	4.47	4.77	28,154.45
Petrol	October	6753	1.0680	7,212	4.47	4.78	32,272.33
Petrol	November	10082	1.0660	10,748	4.47	4.77	48,093.23
Petrol	December	10624	1.0640	11,304	4.47	4.76	50,581.66
		<b>98,615</b>		<b>105,158</b>			<b>470,560.39</b>

Transportation	Twelve months 2017 - 2018	Spectra (East TN) demand	B&W pipeline	B&W flow	Subtotal forecasted	Total forecasted cost
	August	1,500.00	13,897.67	3,218.35	17,076.25	66,904.15
	September	1,500.00	13,897.67	3,414.98	17,272.88	70,194.68
	October	1,500.00	13,897.67	3,476.11	17,334.01	71,405.03
	November	1,500.00	13,897.67	2,836.07	16,693.97	60,561.98
	December	1,500.00	13,897.67	2,133.78	15,991.68	49,027.74
	January	1,500.00	13,897.67	1,718.46	15,576.36	42,107.40
	February	1,500.00	13,897.67	1,560.28	15,418.18	39,552.45
	March	1,500.00	13,897.67	1,748.34	15,606.25	42,674.87
	April	1,500.00	13,897.67	1,816.77	15,674.68	43,829.13
	May	1,500.00	13,897.67	2,080.55	15,938.45	48,210.78
	June	1,500.00	13,897.67	3,106.31	16,964.21	65,057.45
	July	1,500.00	13,897.67	3,273.18	17,131.08	67,712.74
					<b>196,678.01</b>	<b>667,238.40</b>

divide by sales	98,615
per MCF	\$ 6.7661
multiply by allowed purchases (sales / 1)	98,615
<b>Expected Gas Cost</b>	<b>\$ 667,238.40</b>



Schedule IV  
Actual Adjustment

Navitas KY NG, LLC

	Third previous quarter			Third previous quarter			Second previous quarter			Previous quarter		
	Actual			Actual			Actual			Actual		
	May-18	Jun-18	Jul-18	Aug-18	Sep-18	Oct-18	Nov-18	Dec-18	Jan-19	Feb-19	Mar-19	Apr-19
Invoices												
Supply												
Petrol & FWM (B&W)	33,853.29	26,790.68	30,909.57	28,256.94	28,169.48	46,962.35	88,667.18	133,392.52	109,754.77	78,824.26	65,804.96	46,009.23
Transportation												
Spectra	1,604.35	1,622.36	1,614.43	1,595.76	1,607.03	1,624.57	1,644.19	1,641.37	1,648.12	1,474.72	1,468.27	1,531.24
B&W	13,267.01	13,403.71	13,349.07	13,257.70	13,357.26	13,467.70	13,562.15	13,656.06	13,637.70	16,863.57	16,165.73	15,650.25
Total cost	48,724.64	41,816.75	45,873.07	43,110.40	43,133.77	62,054.63	103,873.52	148,689.95	125,040.59	97,162.56	83,438.96	63,190.71
Sales in MCF	6,961	6,678	5,672	6,855	6,083	7,301	13,376	13,910	12,228	14,660	12,783	9,302
Cost per MCF	6.9997	6.2619	8.0876	6.2889	7.0911	8.4991	7.7659	10.6894	10.2258	6.6277	6.5273	6.7932
less ECG in effect	7.6224	7.6224	7.6224	6.6455	6.6455	6.6455	6.8630	6.8630	6.8630	6.8250	6.8250	6.8250
Delta	(0.62)	(1.36)	0.47	(0.36)	0.45	1.85	0.90	3.83	3.36	(0.20)	(0.30)	(0.03)
Monthly cost difference	(4,334.88)	(9,085.63)	2,638.82	(2,444.50)	2,710.52	13,533.84	12,076.78	53,225.62	41,119.82	(2,891.94)	(3,805.02)	(295.44)
Total cost difference			(10,781.70)			13,799.86			106,422.23			(6,992.40)
divide by 12 months sales			109,244			111,757			115,380			115,380
Actual Adjustment		Actual Adjustment	(0.0987)	Actual Adjustment	0.1235	Actual Adjustment	0.9224	Actual Adjustment	0.9224	Actual Adjustment	(0.0606)	Actual Adjustment
Allocation												
Total B&W line sales	7,292	6,924	5,905	7,186	6,329	7,534	13,707	14,156	12,461	16,501	14,529	10,112
KY%	95%	96%	96%	95%	96%	97%	98%	98%	98%	89%	88%	92%
Byrdstown/Fentress (TN)	3,309	2,461	2,331	3,309	2,461	2,331	3,309	2,461	2,331	18,414	17,463	8,101
Cost												
Petrol	18,415.05	8,512.53	12,988.29	5,915.12	7,469.75	25,190.60	67,080.09	103,945.82	79,876.71	63,312.80	52,742.40	25,548.12
Allocation	17,579.39	8,209.97	12,475.59	5,642.74	7,179.29	24,411.25	65,460.65	102,138.75	78,382.52	56,247.69	46,403.21	23,501.41
Spectra (Enbridge)												
250	1,680.61	1,682.15	1,680.78	1,672.79	1,672.05	1,676.44	1,684.87	1,670.41	1,679.54	1,659.96	1,668.85	1,664.59
Allocation	1,604.35	1,622.36	1,614.43	1,595.76	1,607.03	1,624.57	1,644.19	1,641.37	1,648.12	1,474.72	1,468.27	1,531.24
Cost												
B&W Transport	13,897.67	13,897.67	13,897.67	13,897.67	13,897.67	13,897.67	13,897.67	13,897.67	13,897.67	13,897.67	13,897.67	13,897.67
Flow charge (TRA juris)												
Allocation	13,267.01	13,403.71	13,349.07	13,257.70	13,357.26	13,467.70	13,562.15	13,656.06	13,637.70	16,863.57	16,165.73	15,650.25
Sparta (FWM) Supply	17,047.50	19,265.45	19,191.56	23,705.82	21,839.42	23,271.06	23,780.63	31,806.72	31,970.29	25,412.35	22,052.25	24,468.00
Cost	16,273.90	18,580.71	18,433.99	22,614.20	20,990.19	22,551.10	23,206.52	31,253.77	31,372.25	22,576.57	19,401.75	22,507.82
Allocation												

**Schedule V  
Balance Adjustment**

Navitas KY NG, LLC

	(60,654.28)	(61,087.10)	(59,498.91)	(66,151.67)	(61,377.08)	(53,490.77)	(29,949.49)	(22,989.47)	(16,144.68)	95,626.43	94,020.21	92,732.25
	Jul-18	Aug-18	Sep-18	Oct-18	Nov-18	Dec-18	Jan-19	Feb-19	Mar-19	Apr-19	May-19	Jun-19
+ under charged												
- over charged												
<b>Sales in MCF</b>	<b>5,672</b>	<b>6,855</b>	<b>6,083</b>	<b>7,301</b>	<b>13,376</b>	<b>13,910</b>	<b>12,228</b>	<b>11,084</b>	<b>11,282</b>	<b>9,205</b>	<b>6,926</b>	<b>5,578</b>
<b>Summary</b>												
3rd Previous Qtr BA	(0.0605)	(0.0639)	(0.0639)	(0.0639)	0.0052	0.0052	0.0052	(0.0003)	(0.0003)	(0.0003)	(0.0085)	(0.0085)
2nd Previous Qtr BA	(0.0639)	0.0052	0.0052	0.0052	(0.0003)	(0.0003)	(0.0003)	(0.0085)	(0.0085)	(0.0085)	0.0178	0.0178
Previous Qtr BA	0.0052	(0.0003)	(0.0003)	(0.0003)	(0.0085)	(0.0085)	(0.0085)	0.0178	0.0178	0.0178	(0.0836)	(0.0836)
Current Qtr BA	(0.0003)	(0.0085)	(0.0085)	(0.0085)	0.0178	0.0178	0.0178	(0.0836)	(0.0836)	(0.0836)	(0.0296)	(0.0296)
	(0.1195)	(0.0675)	(0.0675)	(0.0675)	0.0142	0.0142	0.0142	(0.0746)	(0.0746)	(0.0746)	(0.1039)	(0.1039)
3rd Previous Qtr AA	0.0040	0.2889	0.2889	0.2889	0.0744	0.0744	0.0744	0.0554	0.0554	0.0554	(0.6123)	(0.6123)
2nd Previous Qtr AA	0.2889	0.0744	0.0744	0.0744	0.0554	0.0554	0.0554	(0.6123)	(0.6123)	(0.6123)	(0.0987)	(0.0987)
Previous Qtr AA	0.0744	0.0554	0.0554	0.0554	(0.6123)	(0.6123)	(0.6123)	(0.0987)	(0.0987)	(0.0987)	0.1235	0.1235
Current Qtr AA	0.0554	(0.6123)	(0.6123)	(0.6123)	(0.0987)	(0.0987)	(0.0987)	0.1235	0.1235	0.1235	0.9224	0.9224
	0.4227	(0.1936)	(0.1936)	(0.1936)	(0.5812)	(0.5812)	(0.5812)	(0.5321)	(0.5321)	(0.5321)	0.3348	0.3348
	0.0040				0.0178	0.0178	0.0178	0.0178	0.0178	0.0178	0.0178	0.0178
	(145.84)	(145.84)	(145.84)	2,076.78	1,838.70	1,591.10	1,373.44	1,176.14	975.32	811.47	688.19	588.91
				0.0178								
Third previous qtr BA AA	0.2889	0.2889	0.2889	0.2889				(0.0836)	(0.0836)	(0.0836)	(0.0836)	(0.0836)
	(6,847.93)	(8,828.21)	(10,585.41)	(12,694.61)	(12,694.61)	(12,694.61)	(9,885.87)	(8,959.25)	(8,016.04)	(7,246.50)	(6,667.52)	(6,201.24)
							(0.0836)					
Second previous qtr BA AA	0.0744	0.0744	0.0744	0.0744	0.0744	0.0744	0.0744				(0.0296)	(0.0296)
	1,077.35	567.32	114.74	(428.50)	(1,423.69)	(2,458.64)	(3,368.44)	(3,368.44)	(3,368.44)	(3,604.04)	(3,399.04)	(3,233.94)
										(0.0296)		
Previous qtr BA AA	0.0554	0.0554	0.0554	0.0554	0.0554	0.0554	0.0554	0.0554	0.0554	0.0554		
	3,618.20	3,238.18	2,900.97	2,496.21	1,754.70	983.58	305.70	(308.77)	(934.23)	(1,444.53)	(1,444.53)	(1,444.53)
Balance adjustment BA	(61,279.88)	(57,082.38)	(53,357.72)	(48,886.93)	(40,696.68)	(32,179.21)	(24,691.67)	(17,904.64)	(10,996.11)	(5,359.63)	(1,118.89)	2,296.42
					(0.0987)	(0.0987)	(0.0987)	(0.0987)	(0.0987)	(0.0987)	(0.0987)	(0.0987)
				(10,781.70)	(9,461.81)	(8,088.78)	(6,881.95)	(5,788.03)	(4,674.53)	(3,766.05)	(3,082.54)	(2,532.06)
Third previous quarter AA								0.1235	0.1235	0.1235	0.1235	0.1235
							13,799.86	12,431.20	11,038.03	9,901.39	9,046.21	8,357.48
Second previous quarter AA										106,422.23	9,922.4	9,922.4
											100,034.31	94,889.74
Previous quarter AA												



Sales History

Navitas KY NG, LLC

	J	F	M	A	M	J	J	A	S	O	N	D	Total
Sales in MCF													
2007	3,187	5,015	1,657	1,472	961	784	327	400	379	859	1,941	2,359	19,341
2008	6,960	4,115	3,761	1,428	1,408	637	786	683	851	1,129	3,712	3,441	28,911
2009	5,621	4,445	3,436	1,575	952	680	726	669	749	1,336	1,726	5,564	27,479
2010	5,820	6,407	4,116	1,569	999	1,082	771	644	1,097	1,384	1,726	5,564	31,179
2011	5,820	6,407	2,727	1,673	1,301	1,129	739	877	810	1,253	2,602	3,335	28,674
2012	5,134	3,661	1,929	1,177	1,253	880	1,046	1,227	1,049	1,813	3,673	2,854	25,694
2013	6,073	4,304	5,380	2,531	1,603	911	810	1,047	1,051	1,618	2,334	3,906	31,568
2014	6,465	5,710	3,962	2,176	1,037	999	957	854	969	1,749	3,252	4,410	32,540
2015	9,046	11,867	13,351	9,115	8,724	6,472	6,062	5,148	5,562	7,939	8,721	7,043	99,050
2016	11,015	10,109	9,340	7,794	5,474	4,778	4,594	4,462	5,505	5,465	7,363	8,826	84,725
2017	7,634	6,393	7,774	6,650	3,981	3,459	2,704	4,983	6,437	6,306	10,869	12,716	79,906
2018	12,306	12,391	13,164	13,164	6,961	6,678	5,672	6,855	6,083	7,301	13,376	13,910	117,861
2019	12,228	14,660	12,783	9,302	9,488	6,501	6,289	6,925					78,176
Average	10,446	11,084	11,282	9,205	6,926	5,578	5,064	5,675	5,897	6,753	10,082	10,624	98,615
	117,783	120,052	119,671	115,809	118,336	118,159	118,776	118,846	113,165	114,160	116,667	117,861	

Response #3

<b>Component</b>			
Expected Gas Cost (EGC)		6.0000	
+ Refund Adjustment (RA)		-	
+ Actual Adjustment (AA)		1.0292	
+ Balance Adjustment(BA)		(0.0761)	
= Gas Cost Recovery Rate		\$ 6.9530	
<hr/>			
<b>A. Expected Gas Cost Calculation</b>			
Total EGC		\$591,684.11	
/ Twelve months sales		98,615	
EGC		\$ 6.0000	
<hr/>			
<b>B. Refund Adjustment Calculation</b>			
Refund Adjustment for reporting period		-	
+ Previous quarter RA		-	
+ Second previous quarter RA		-	
+ Third previous quarter RA		-	
+ Other cost adjustments			
= Refund Adjustment		\$ -	
<hr/>			
<b>C. Actual Adjustment Calculation</b>			
Actual Adjustment for reporting period		(0.3995)	
+ Previous quarter AA		0.3828	
+ Second previous quarter AA		0.9224	
+ Third previous quarter AA		0.1235	
+ Other cost adjustments			
= Actual Adjustment		\$ 1.0292	
<hr/>			
<b>D. Balance Adjustment Calculation</b>			
Balance Adjustment for reporting period		0.0501	
+ Previous quarter BA		(0.0130)	
+ Second previous quarter BA		(0.0296)	
+ Third previous quarter BA		(0.0836)	
= Balance Adjustment		\$ (0.0761)	



Converted price per MCF	Subtotal forecasted purchases	
4.77	49,827.89	
4.77	52,921.79	
4.79	54,071.02	
4.77	43,868.01	
4.77	33,036.06	
4.76	26,531.04	
4.77	24,134.27	
4.77	27,068.62	
4.77	28,154.45	
4.78	32,272.33	
4.77	48,093.23	
4.76	50,581.66	
	<b>470,560.39</b>	
B&W flow	Subtotal forecasted	Total forecasted cost
14,797.33	16,147.33	65,975.22
16,531.44	17,881.44	70,803.24
17,070.54	18,420.54	72,491.56
11,425.88	12,775.88	56,643.89
5,232.24	6,582.24	39,618.30
1,569.45	2,919.45	29,450.49
174.44	1,524.44	25,658.71
1,833.02	3,183.02	30,251.64
2,436.51	3,786.51	31,940.97
4,762.78	6,112.78	38,385.11
13,809.22	15,159.22	63,252.45
15,280.85	16,630.85	67,212.52
	<b>121,123.71</b>	<b>591,684.11</b>
	divide by sales	98,615
	per MCF	\$ 6.0000
by allowed purchases (sales / 1)		98,615
<b>Expected Gas Cost</b>		<b>\$ 591,684.11</b>

	Second previous quarter				F
	Actual				
	Nov-18	Dec-18	Jan-19	Feb-19	
<b>Invoices</b>					
<b>Supply</b>					
Petrol & FWM (B&W)	88,667.18	133,392.52	109,754.77	78,824.26	
<b>Transportation</b>					
Spectra	1,644.19	1,641.37	1,648.12	1,474.72	
B&W	13,562.15	13,656.06	13,637.70	39,834.15	
<b>Total cost</b>	<b>103,873.52</b>	<b>148,689.95</b>	<b>125,040.59</b>	<b>120,133.14</b>	
Sales in MCF	13,376	13,910	12,228	14,660	
<b>Cost per MCF</b>	<b>7.7659</b>	<b>10.6894</b>	<b>10.2258</b>	<b>8.1946</b>	
less ECG in effect	6.8630	6.8630	6.8630	6.8250	
Delta	0.90	3.83	3.36	1.37	
<b>Monthly cost difference</b>	<b>12,076.78</b>	<b>53,225.62</b>	<b>41,119.82</b>	<b>20,078.64</b>	
			106,422.23		
			115,380		
			<b>0.9224</b>	<b>Actual</b>	
<b>Allocation</b>					
Total B&W line sales	13,707	14,156	12,461	16,501	
KY%	98%	98%	98%	89%	
Byrdstown/Fentress (TN)	3,309	2,461	2,331	18,414	
<b>Cost</b>					
Petrol	67,080.09	103,945.82	79,876.71	63,312.80	
Allocation	65,460.65	102,138.75	78,382.52	56,247.69	
Enbridge (Old spectra)					
250	1,684.87	1,670.41	1,679.54	1,659.96	
Allocation	1,644.19	1,641.37	1,648.12	1,474.72	
<b>Cost</b>					
B&W Transport	13,897.67	13,897.67	13,897.67		
Petrol volume					
Flow charge (FERC juris)				39,834.15	
Allocation	13,562.15	13,656.06	13,637.70	39,834.15	
Sparta (FWM) Supply	23,780.63	31,806.72	31,970.29	25,412.35	
Cost	23,206.52	31,253.77	31,372.25	22,576.57	
Allocation					

Previous quarter			Current quarter		
Actual			Actual		
Mar-19	Apr-19	May-19	Jun-19	Jul-19	
65,804.96	46,009.23	35,879.39	28,667.12	32,108.34	
1,468.27	1,531.24	1,649.73	1,618.84	1,058.84	FORMULA
34,733.97	25,275.39	12,571.57	8,248.47	10,705.54	
102,007.20	72,815.86	50,100.69	38,534.42	43,872.72	FORMULA
12,783	9,302	9,488	6,501	6,289	FORMULA
7.9799	7.8280	5.2804	5.9275	6.9761	FORMULA
6.8250	6.8250	7.7163	7.7163	7.7163	NEED DA
1.15	1.00	(2.44)	(1.79)	(0.74)	
14,763.22	9,329.71	(23,111.56)	(11,629.24)	(4,655.09)	
	44,171.57			(39,395.90)	
	115,380			98,615	
<b>al Adjustment</b>	<b>0.3828</b>		<b>Actual Adjustment</b>	<b>(0.3995)</b>	
					Hard wire
14,529	10,112	9,600	6,671	6,368	FORMULA
88%	92%	99%	97%	99%	FORMULA
17,463	8,101	1,115	1,700	785	Ross* Ref
52,742.40	25,548.12	15,100.63	9,725.88	16,337.40	OK RLM C
46,403.21	23,501.41	14,925.23	9,478.03	16,135.99	FORMULA
1,668.85	1,664.59	1,669.12	1,661.17	1,072.06	OK RLM C
1,468.27	1,531.24	1,649.73	1,618.84	1,058.84	FORMULA
					RLM 09/21
		3,382.00	2,219.00	2,880.00	Ross* Ref
34,733.97	25,275.39	9,189.57	6,029.47	7,825.54	FORMULA
34,733.97	25,275.39	12,571.57	8,248.47	10,705.54	FORMULA
22,052.25	24,468.00	21,200.40	19,690.88	16,171.72	OK RLM C
19,401.75	22,507.82	20,954.15	19,189.09	15,972.35	FORMULA

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TA INPUT INTO SALES TAB

d

A

A

ier To "Commodity TN KY" Tab On System Billing Spreadsheet -

> Dropbox (Navitas Utility) > Accounting

19/26

A

19/26

A

- Name ^
- 1901 System Billing
  - 1902 System Billing
  - 1903 System Billing
  - 1904 System Billing
  - 1905 System Billing
  - 1906 System Billing
  - 1907 System Billing
  - 1908 System Billing
  - 1909 System Billing

AVITASN.

S - do not load data for B&W until new instructions

ier To "Commodity TN KY" Tab On System Billing Spreadsheet - Cell E7

A

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19/26

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	(61,087.10)	(59,498.91)	(66,151.67)	(61,377.08)	(53,490.77)
+ under charged					
- over charged					
	Aug-18	Sep-18	Oct-18	Nov-18	Dec-18
Sales in MCF	6,855	6,083	7,301	13,376	13,910
Summary					
3rd Previous Qtr BA	(0.0639)	(0.0639)	(0.0639)	0.0052	0.0052
2nd Previous Qtr BA	0.0052	0.0052	0.0052	(0.0003)	(0.0003)
Previous Qtr BA	(0.0003)	(0.0003)	(0.0003)	(0.0085)	(0.0085)
Current Qtr BA	(0.0085)	(0.0085)	(0.0085)	0.0178	0.0178
	(0.0675)	(0.0675)	(0.0675)	0.0142	0.0142
3rd Previous Qtr AA	0.2889	0.2889	0.2889	0.0744	0.0744
2nd Previous Qtr AA	0.0744	0.0744	0.0744	0.0554	0.0554
Previous Qtr AA	0.0554	0.0554	0.0554	(0.6123)	(0.6123)
Current Qtr AA	(0.6123)	(0.6123)	(0.6123)	(0.0987)	(0.0987)
	(0.1936)	(0.1936)	(0.1936)	(0.5812)	(0.5812)
				0.0178	0.0178
Third previous qtr BA AA	(145.84)	(145.84)	2,076.78	1,838.70	1,591.10
			0.0178	3rd	
	0.2889	0.2889	0.2889		
Third previous qtr BA AA	(8,828.21)	(10,585.41)	(12,694.61)	(12,694.61)	(12,694.61)
	0.0744	0.0744	0.0744	0.0744	0.0744
Second previous qtr BA AA	567.32	114.74	(428.50)	(1,423.69)	(2,458.64)
	0.0554	0.0554	0.0554	0.0554	0.0554
Previous qtr BA AA	3,238.18	2,900.97	2,496.21	1,754.70	983.58
	(0.6123)	(0.6123)	(0.6123)	(0.6123)	(0.6123)
Balance adjustment BA	(57,082.38)	(53,357.72)	(48,886.93)	(40,696.68)	(32,179.21)
			(10,781.70)	(0.0987)	(0.0987)
				(9,461.61)	(8,088.78)
Third previous quarter AA					
Second previous quarter AA					
Previous quarter AA					



128,754.82	121,551.46	113,356.80	64,179.41	54,054.34	44,271.47	
Average->						
Aug-19	Sep-19	Oct-19	Nov-19	Dec-19	Jan-20	Feb-20
5,675	5,897	6,753	10,082	10,624	10,446	11,084
0.0178	0.0178	0.0178	(0.0836)			
(0.0836)	(0.0836)	(0.0836)	(0.0296)			
(0.0296)	(0.0296)	(0.0296)	(0.0130)			
(0.0130)	(0.0130)	(0.0130)	0.0501			
(0.1084)	(0.1084)	(0.1084)	(0.0761)			
(0.0987)	(0.0987)	(0.0987)	0.1235			
0.1235	0.1235	0.1235	0.9224			
0.9224	0.9224	0.9224	0.3828			
0.3828	0.3828	0.3828	(0.3995)			
1.3300	1.3300	1.3300	1.0292			
0.0178	0.0178	0.0178				
397.76	292.80	172.60				
(0.0836)	(0.0836)	(0.0836)	(0.0836)	(0.0836)	(0.0836)	
(5,303.47)	(4,810.51)	(4,245.97)	(3,403.10)	(2,514.96)	(1,641.69)	
(0.0296)	(0.0296)	(0.0296)	(0.0296)	(0.0296)	(0.0296)	(0.0296)
(2,916.07)	(2,741.53)	(2,541.65)	(2,243.22)	(1,928.75)	(1,619.56)	(1,291.47)
(0.0130)	(0.0130)	(0.0130)	(0.0130)	(0.0130)	(0.0130)	(0.0130)
(1,363.80)	(1,287.18)	(1,199.44)	(1,068.44)	(930.40)	(794.67)	(650.65)
p						
			0.0501	0.0501	0.0501	0.0501
5,397.37	5,397.37	5,451.91	4,947.13	4,415.22	3,892.23	3,337.28
		0.0501	b			
(0.0987)	(0.0987)	(0.0987)				(0.0005)
(1,472.21)	(890.25)	(223.78)	(223.78)	(223.78)	(51.19)	(45.88)
					(0.0005)	f
0.1235	0.1235	0.1235	0.1235	0.1235	0.1235	
7,031.45	6,303.32	5,469.47	4,224.52	2,912.69	1,622.83	1,622.83
0.9224	0.9224	0.9224	0.9224	0.9224	0.9224	0.9224
84,984.67	79,545.77	73,317.22	64,017.82	54,218.86	44,584.05	34,360.58
0.3828	0.3828	0.3828	0.3828	0.3828	0.3828	0.3828
41,999.13	39,741.67	37,156.45	33,296.64	29,229.49	25,230.47	20,987.12
			(0.3995)	(0.3995)	(0.3995)	(0.3995)



Oct-20	Nov-20	Dec-20	Jan-21	Feb-21	Mar-21	Apr-21	
6,753	10,082	10,624	10,446	11,084	11,282	9,205	
0.0501							
514.54							
(0.0005)	(0.0005)	(0.0005)	(0.0005)				
(18.91)	(14.08)	(9.00)	(4.00)				
0.0165	0.0165	0.0165	0.0165	0.0165	0.0165	0.0165	
1,032.19	866.27	691.45	519.55	337.15	151.48	(0.00)	
0.1568	0.1568	0.1568	0.1568	0.1568	0.1568	0.1568	
12,590.34	11,009.36	9,343.45	7,705.45	5,967.37	4,198.18	2,754.74	
	0.0651	0.0651	0.0651	0.0651	0.0651	0.0651	
6,418.37	5,762.17	5,070.72	4,390.85	3,669.45	2,935.13	2,336.01	
0.0651							
(0.3995)				-	-	-	













		(39,395.90)	(35,368.15)	(31,124.03)	(26,951.00)	(22,523.02)

(18,015.77)	(14,338.43)	(11,571.70)	(9,343.48)	(7,320.37)	(5,053.40)	(2,697.71)


-	-	-	-	-	-	-


	J	F	M	A	M
<b>Sales in MCF</b>					
2007	3,187	5,015	1,657	1,472	961
2008	6,960	4,115	3,761	1,428	1,408
2009	5,621	4,445	3,436	1,575	952
2010	5,820	6,407	4,116	1,569	999
2011	5,820	6,407	2,727	1,673	1,301
2012	5,134	3,661	1,929	1,177	1,253
2013	6,073	4,304	5,380	2,531	1,603
2014	6,465	5,710	3,962	2,176	1,037
2015	9,046	11,867	13,351	9,115	8,724
2016	11,015	10,109	9,340	7,794	5,474
2017	7,634	6,393	7,774	6,650	3,981
2018	12,306	12,391	13,164	13,164	6,961
2019	12,228	14,660	12,783	9,302	9,488
<b>Average</b>	<b>10,446</b>	<b>11,084</b>	<b>11,282</b>	<b>9,205</b>	<b>6,926</b>
	<b>117,783</b>	<b>120,052</b>	<b>119,671</b>	<b>115,809</b>	<b>118,336</b>

J	J	A	S	O	N	D	Total
784	327	400	379	859	1,941	2,359	19,341
637	786	683	851	1,129	3,712	3,441	28,911
680	726	669	749	1,336	1,726	5,564	27,479
1,082	771	644	1,097	1,384	1,726	5,564	31,179
1,129	739	877	810	1,253	2,602	3,335	28,674
880	1,046	1,227	1,049	1,813	3,673	2,854	25,694
911	810	1,047	1,051	1,618	2,334	3,906	31,568
999	957	854	969	1,749	3,252	4,410	32,540
6,472	6,062	5,148	5,562	7,939	8,721	7,043	99,050
4,778	4,594	4,462	5,505	5,465	7,363	8,826	84,725
3,459	2,704	4,983	6,437	6,306	10,869	12,716	79,906
6,678	5,672	6,855	6,083	7,301	13,376	13,910	117,861
6,501	6,289	6,925					78,176
5,578	5,064	5,675	5,897	6,753	10,082	10,624	98,615
			113,165	114,160	116,667	117,861	
118,159	118,776	118,846					



