COMMONWEALTH OF KENTUCKY

BEFORE THE PUBLIC SERVICE COMMISSION

In the Matter of:

ELECTRONIC APPLICATION KENTUCKY	**)**	
FRONTIER GAS, LLC FOR AN ALTERNATIVE	**)**	**CASE NO.**
RATE FILING PURSUANT TO 807 KAR 5:076	**)**	**2025-00277**
AND OTHER GENERAL RELIEF	**)**	

RESPONSES TO STAFF'S FIRST INFORMATION REQUEST

TO KENTUCKY FRONTIER GAS, LLC

DATED SEPTEMBER 26, 2025

COMMONWEALTH OF KENTUCKY

BEFORE THE PUBLIC SERVICE COMMISSION

IN THE MATTER OF:

ELECTRONIC APPLICATION KENTUCKY FRONTIER GAS, LLC FOR AN ALTERNATIVE RATE FILING PURSUANT TO 807 KAR 5:076 AND OTHER GENERAL RELIEF	))))	**CASE NO. 2025-00277**

VERIFICATION OF STEVEN SHUTE

COMMONWEALTH OF KENTUCKY)
)
COUNTY OF FLOYD)

Steven Shute, Sole Member of Kentucky Frontier Gas, LLC, being duly sworn, states that he has supervised the preparation of these responses to data requests in the above-referenced case and that the matters and things set forth therein are true and accurate to the best of his knowledge, information and belief, formed after reasonable inquiry.

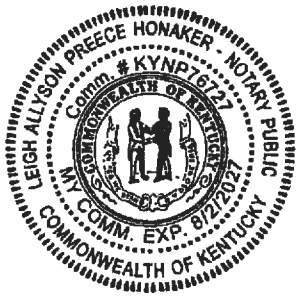
Steven Shute

The foregoing Verification was signed, acknowledged and sworn to before me this ___ day of October, 2025 by Steven Shute.

L. Allyson Honaker

Notary Commission No. KYNP76727

Commission expiration: 8/21/2027



KENTUCKY FRONTIER GAS, LLC
CASE NO. 2025-00277
FIRST REQUEST FOR INFORMATION RESPONSE

STAFF'S REQUEST DATED SEPTEMBER 26, 2025
REQUEST 1
RESPONSIBLE PARTY: Steven Shute

Request 1. Refer to 807 KAR 5:001, Section 17(b). Provide a narrative explanation, screen shots and any other evidence documenting Kentucky Frontier's compliance with the referenced regulation.

Response 1. Frontier posted the original notice in its Prestonsburg and Jackson offices with a link to the notice on the website. The revised notice (which included a 5th-place digit that was missing on the CCF rate in the original notice) only applied to three large commercial accounts (2 entities), who were mailed the revision. The revised notice replaced the original notice in the two Frontier offices and on the company website. Frontier's website always has links to current rates and to the Commission's website. A specific link was added to direct attention to the specific PSC status page for this case. Please see attached for the screenshots of where the notice and the link to the Commission's website can be found on Frontier's website.

IMPORTANT: TO REPORT A GAS LEAK OR OTHER EMERGENCY: CALL 911 IMMEDIATELY.

KENTUCKY FRONTIER GAS

CALL US 24/7
606.886.2431

HOME | ABOUT | BILLING | SAFETY FIRST | NATURAL GAS | START/STOP SERVICE

WELCOME TO

Kentucky Frontier Gas

Formed in 2005, Kentucky Frontier Gas operates more than a dozen small systems that have delivered natural gas to Eastern Kentucky for more than 50 years. Frontier has about 6000 customers in 13 counties – most of whom are in Breathitt, Floyd, Magoffin, and Pike Counties.

811 Know what's below. Call 811 before you dig.

911 CALL 911 TO REPORT A GAS LEAK OR OTHER EMERGENCY, CALL 911 IMMEDIATELY

PAY ONLINE WITH xpress BILL PAY PAY NOW

START OR STOP SERVICE? START

CLICK HERE!

PAY ONLINE WITH xpress BILL PAY PAY NOW

INFORMATION

ALL MAIL & PAYMENTS

Kentucky Frontier Gas
PO Box 408
Prestonsburg, KY 41653-0408

OFFICES

Kentucky Frontier Gas
2963 Ky Route 321 North
Prestonsburg, KY 41653

- Shipments
- Payment Drop Box

Kentucky Frontier Gas
173 Highway 15 North
Jackson, KY 41653

- Payment Drop Box

CALL OR FAX

606.886.2431 (24/7)
866.942.9427 (24/7)

fax: 606.889 9186

EMAIL KENTUCKY FRONTIER GAS

SERVICE APPLICATIONS

If your unit already **has** a gas meter visit our **Start / Stop Service** page to sign up.

If your unit does **NOT** have a gas meter check our **Coverage Area** for availability.

Kentucky Frontier Gas Services:

- **Residential Service** for use in a living unit.
- **Commercial Service** for use in commerce or enterprise.
- **Large Commercial** Service for use in industry or a large campus-style facility.

Frontier may charge for certain conditions related to gas service such as reconnection fees, meter transfer fees, or late payment charges.

Frontier will not perform installation or maintenance services on customer facilities downstream of the meter. Some health-and-safety related services are provided by Frontier free of charge to its customers. Such free services are limited to the following:

1. Response to gas leak complaints regardless of cause.
2. Response to fires regardless of cause.
3. Restoration of service when outage is caused by Frontier.
4. Bill investigations, meter and meter reading investigations, and routine maintenance of Frontier facilities.

Here are the Kentucky Frontier Gas operating **Rules**, current General Rate Adjustment **Application** and **Status** plus current **Rates** for each class of service as approved by the **Kentucky Public Service Commission**

CURRENT NEWS

Frontier Files for General Rate Change 8-29-25

Frontier has filed with Kentucky PSC for a change in its General rates to cover our operating expenses above gas cost. This is the first such rate change filed with the Kentucky Public Service Commission since June 2017. From that case, the CPI Inflation Index has...

Inclement Weather 4-1-25

As the threat of inclement weather has been predicted for our part of the state, please do not hesitate to call if your meter or gas lines have been damaged. We can be reached 8:00am through 4:30pm through the office and through our answering service during the...

Extreme Cold – Natural Gas Service and Costs 1/19-1/22 2025

Our Frontier Gas Service Area is expecting extremely cold weather over the next few days. With this Extreme Cold many of the pipelines that supply Frontier's scattered gas systems will be operating at the very edge of full capacity. Further, the local production...

Community Links

Frontier Files for General Rate Change 8-29-25

News | 0 comments

Frontier has filed with Kentucky PSC for a change in its General rates to cover our operating expenses above gas cost. This is the first such rate change filed with the Kentucky Public Service Commission since June 2017. From that case, the CPI inflation index has risen more than 30%, but our margins have remained fixed since the existing rates were effective January 2018. The main effect will be to increase the monthly charge to match closer to those of other gas utilities in Kentucky. The volumetric charge increases slightly. Farm Tap customers will now have the same rate structure as Utility customers. Details can be found on the PSC website under Case 2025-00277.

Recent Posts

Frontier Files for General Rate Change 8-29-25

Inclement Weather 4-1-25

Inclement Weather 4-1-25

Extreme Cold – Natural Gas Service and Costs 1/19-1/22 2025

How Natural Gas Saves You Money

Recent Comments

No comments to show.

Archives

October 2025

April 2025

January 2025

November 2024

October 2024

Categories

In The News

News

NOTICE OF APPLICATION OF KENTUCKY FRONTIER GAS, LLC TO ADJUST RATES FOR NATURAL GAS SERVICE

In accordance with the requirements of the Public Service Commission ("Commission") as set forth in 807 KAR 5:076, notice is hereby given to the customers of Kentucky Frontier Gas, LLC ("Kentucky Frontier") of a proposed rate adjustment. Kentucky Frontier intends to propose an adjustment of its existing natural gas rates by filing an application with the Commission on or after August 27, 2025 in **Case No. 2025-00277**. The rate adjustment will apply to all of Kentucky Frontier's customers. The proposed increase is to be effective February 27, 2026, or sooner, if approved by the Kentucky Public Service Commission.

The present and proposed rates for the monthly customer charge for each customer classification to which the proposed rates will apply as well as the increase in dollar amount and percentage are set forth below:

Customer Class	Existing Monthly Customer Charge	Proposed Base Rates (customer charge)	Proposed Increase Amount	% of Proposed Increase
Residential & Commercial	$13.00	$25.00	$12.00	92%
Large Commercial	$50.00	$150.00	$100.00	200%
Farm Tap	$10.00	$25.00	$15.00	150%
Daysboro Residential	$10.71	$25.00	$14.29	133%
Daysboro Commercial	$12.75	$25.00	$12.25	96%

The present and proposed rates for the base gas charge for each customer classification to which the proposed rates will apply as well as the increase in dollar amount and percentage are set forth below:

Customer Class	Existing Gas Base Rates/Ccf	Proposed Gas Base Rates/Ccf	Proposed Increase Amount	% of Proposed Increase
Residential & Commercial	$0.4220	$0.46492	$0.04292	10%
Large Commercial	$0.34454	$0.38680	$0.04226	12%
Farm Tap	$0.4000	$0.46492	$0.06492	16%
Daysboro Residential	$0.4500	$0.46492	$0.01492	3%
Daysboro Commercial	$0.8570	$0.46492	($0.39208)	-46%

The amount of the average usage and the effect upon the average bill for each customer classification to which the proposed rates will apply is set forth below:

Customer Class	Average monthly customer usage CCF	Present Average monthly cost per customer	Proposed Average monthly cost per customer	Cost increase based on average usage
Residential*	37.5	$28.83	$42.43	$13.61 or 47%
Commercial*	100	$55.20	$71.49	$16.29 or 30%
Large Commercial	25,000	$8,663.50	$9,820.00	$1,156.50 or 13%
Farm Tap	53.3	$31.33	$49.80	$18.46 or 59%
Daysboro Residential	37.5	$27.59	$42.43	$14.85 or 54%

Daysboro Commercial	2,500	$2,155.25	$1,187.30	($967.95) or -45%

* Although Kentucky Frontier has one rate class for Residential and Commercial customers, it has split the effect on the average bill between the two classes since usage is tracked separately. Combining the higher usage of the Commercial customers with the Residential customers would result in a higher average monthly usage and therefore higher cost impact than will be realized by the Residential customers and a lower average monthly usage and cost impact to the Commercial customers. Company believes this more accurately shows the cost impact to these customers.

Kentucky Frontier is also proposing changes in its Pipeline Replacement Program ("PRP") and Automated Meter Reading ("AMR") surcharges. The AMR surcharge of $1.00 per customer per month will end. The PRP surcharge of $5.00 per customer will change to $2.50 per month (which will be a decrease in the amount of $2.50 or 50%) with an added volumetric surcharge of $0.037 per CCF usage (which will be an increase of $0.037 and the percentage cannot be calculated since the stating figure was $0.00). The present and proposed monthly charges including AMR and PRP, with the change in dollar amount and percentage change is listed below:

Customer Class	Present Average monthly cost per customer Inc. AMR/PRP	Proposed Average monthly cost per customer Inc. AMR/PRP	Cost increase based on average usage
Residential*	$34.83	$46.32	$11.50 or 33%
Commercial*	$61.20	$77.69	$16.49 or 27%
Large Commercial	$8,669.50	$10,747.50	$2,078.00 or 24%
Farm Tap	$32.33	$49.80	$17.46 or 54%
Daysboro Residential	$33.59	$46.32	$12.74 or 38%
Daysboro Commercial	$2,161.25	$1,282.30	($878.95) or -41%

* Although Kentucky Frontier has one rate class for Residential and Commercial customers, it has split the effect on the average bill between the two types since usage is tracked separately. Combining the higher usage of the Commercial customers with the Residential customers would result in a higher average monthly usage and therefore higher cost impact than will be realized by the Residential customers and a lower average monthly usage and cost impact to the Commercial customers. Kentucky Frontier believes this more accurately shows the cost impact to these customers.

A person may examine the application and any related documents Kentucky Frontier has filed with the PSC at the utility's principal Kentucky office, located at 2963 KY Rt. 321, Prestonsburg, KY 41653.

A person may also examine the application and related documents Kentucky Frontier has filed with the PSC: (i) at the Commission's offices located at 211 Sower Boulevard, Frankfort, Kentucky 40601, Monday through Friday, 8:00 a.m. to 4:30 p.m.; or (ii) through the Commission's website at http://psc.ky.gov. Comments regarding the application may be submitted to the Commission through its Web site https://psc.ky.gov, by mail to Kentucky Public Service Commission, Post Office Box 615, Frankfort, Kentucky 40602, or by electronic mail to: psc.info@ky.gov.

The rates contained in this notice are the rates proposed by Kentucky Frontier, but the 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 Commission at 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.

View Case Filings for: 2025-00277

Case Number: 2025-00277
Service Type: Gas
Filing Date: 9/19/2025
Category: Alternative Rate Filing Adjustment
Utilities:
Kentucky Frontier Gas, LLC

Electronic Case
ELECTRONIC APPLICATION OF KENTUCKY FRONTIER GAS, LLC FOR AN ALTERNATIVE RATE FILING PURSUANT TO 807 KAR 5:076 AND OTHER GENERAL RELIEF

Docket for Case 2025-00277

Case Filings

Filing	Documents
9/26/2025 1:21:08 PM Order Entered: 1. The Commission adopts the procedural schedule set forth in Appendix A to this Order. 2. The Commission directs the parties to the Commission's July 22, 2021 Order in Case No. 2020-00085 regarding filings with the Commission. 3. On or before the date set forth in the procedural schedule, Kentucky Frontier shall file its responses to the Commission Staff's request for information, attached to this Order as Appendix B. 4. Kentucky Frontier shall respond to any additional requests for information propounded by Staff as provided in those requests. 5. If a party requests a hearing or informal conference, then the party shall make the request in its written comments and state the reason a hearing or informal conference is necessary. 6. A party's failure to request a hearing or informal conference in the party's written response shall be deemed a waiver of all rights to a hearing on the application and a request that the case stand submitted for decision.	20250926_PSC_ORDER.pdf
9/19/2025 1:26:38 PM Order Entered: 1. Kentucky Frontier's August 29, 2025 motion for confidential treatment is granted. 2. Kentucky Frontier's August 29, 2025 motion for deviation is granted. 3. All deficiencies having been cured or deviations granted, the application is deemed filed as of the date of this Order. 4. The designated material granted confidential treatment by this Order shall not be placed in the public record or made available for public inspection for indefinite period or until further order of the Commission. 5. Use of the designated material granted confidential treatment by this Order in any Commission proceeding shall comply with 807 KAR 5:001 Section 13(9). 6. If the designated material granted confidential treatment by this Order becomes publicly available or no longer qualifies for confidential treatment, Kentucky Frontier shall inform the Commission and file with the Commission an unredacted copy of the designated material.	20250919_PSC_ORDER.pdf
9/12/2025 1:55:20 PM Items to cure the deficiency	Notice_Rev_LgCust_Redacted.pdf Revised customer notice to cure deficiency
L. Allyson Honaker East Kentucky Power Cooperative, Inc.	Read_1st.pdf Cover Letter
9/11/2025 3:00:49 PM Order Entered: 1. The Attorney General's motion to intervene is granted. 2. The Attorney General is entitled to the full rights of a party and shall be served with the Commission's Orders and with filed testimony, exhibits pleadings, correspondence, and all other documents submitted by parties after the date of this Order. 3. The Attorney General shall comply with all provisions of the Commission's regulations, 807 KAR 5:001, Section 8, related to the service and electronic filing of documents. 4. Pursuant to 807 KAR 5:001, Section 8(8), within seven days of service of this Order, the Attorney General shall file a written statement with the Commission that: a. Certifies that it, or its agent, possesses the facilities to receive electronic transmissions; and b. Sets forth the electronic mail address to which all electronic notices and messages related to this proceeding shall be served.	20250911_PSC_ORDER.pdf
9/8/2025 12:12:11 PM 20250909_PSC Deficiency Letter.pdf	20250909_PSC Deficiency Letter.pdf
9/8/2025 9:49:06 AM OAG Motion to Intervene	25-00277_OAG_Motion_to_Intervene.pdf OAG Motion to Intervene
T. Toland Lacy Office of the Attorney General	25 09 08 _Read_1st.pdf Read1st
9/29/2025 11:23:53 PM ARF Application and Motions	ARF_FORM-1_aps_final_to_file_Redacted.pdf Application and Supporting Exhibits
L. Allyson Honaker Kentucky Frontier Gas, LLC	Confidential_Treatment_Application_250829.pdf Motion for Confidential Treatment
	Motion_for_Deviation_Application_250829.pdf Motion for Deviation
	Read_1st.pdf Cover Letter
	Supplemental_Info_to_File.pdf Supplemental Information and Requests
9/19/2025 9:58:56 AM 20250819_PSC Acknowledgment Letter.pdf	20250819_PSC Acknowledgment Letter.pdf
9/19/2025 9:53:30 AM Kentucky Frontier Gas, LLC Notice of Intent to File an Application for an Alternative Rate Adjustment Pursuant to 807 KAR 5:076 and Other General Relief Using Electronic Filing Procedures	20250819_Kentucky Frontier Gas, LLC Notice of Intent and Election.pdf Kentucky Frontier Gas, LLC Notice of Intent and Election

Kentucky Public Service Commission
Address: PO Box 615, 211 Sower Boulevard, Frankfort, Kentucky 40602-0615
Phone: (502) 564-3940 Fax: (502) 564-3460, Hotline: 1-800-772-4636
Office Hours: Monday - Friday 8am - 5pm

KENTUCKY FRONTIER GAS, LLC
CASE NO. 2025-00277
FIRST REQUEST FOR INFORMATION RESPONSE

STAFF'S REQUEST DATED SEPTEMBER 26, 2025
REQUEST 2
RESPONSIBLE PARTY: Steven Shute

Request 2. State the last time Kentucky Frontier performed a cost-of-service study (COSS) to review the appropriateness of its current rates and rate design.

Response 2. Frontier has filed three general rate cases[1] for utility and farm taps and was not directed to perform a formal cost-of-service study (COSS). Frontier is below the size threshold for requiring an extensive COSS; so, it instead uses a different, trusted method for allocating costs among rate classes. In its first general rate Case No. 2011-00443, Frontier used a cost-of-service allocation to establish a new rate class similar to that which was used by the Wyoming PSC for Pinedale Natural Gas, which shares similar size and ownership. Like Frontier, Pinedale is a small utility with limited ratemaking history; it has only a handful of large customers (schools and government buildings) and limited granular volume data for customer usage. The parties in the Wyoming case agreed to use the Atlantic Seaboard method to allocate costs among rate classes by

[1] Case No. 2011-00443, *Application of Kentucky Frontier Gas, LLC for Approval of Consolidation of and Adjustment of Rates, Approval of AMR Equipment and a Certificate of Convenience and Necessity for Installation of AMR, Pipeline Replacement Program, Revision of Non-Recurring Fees and Revision of Tariffs,* (Ky. P.S.C. Sept. 6, 2012); Case No. 2011-00513, *Application of Kentucky Frontier Gas Company, LLC for Approval of Adjustment of Farm Tap Rates,* (Ky. P.S.C., Dec. 20, 2011); Case No. 2017-00263, *Electronic Application of Kentucky Frontier Gas, LLC for Alternative Rate Adjustment,* (Ky. P.S.C., June 30, 2017).

customer (fixed monthly charge), demand, and commodity (variable volume-related) charges. Frontier used this method in its 2011 ARF Case No. 2011-00443 and repeated the same allocation in the next ARF rate Case No. 2017-00263.

In general, rate cases filed by the five major Kentucky gas utilities have costs divided among customer, demand, and commodity functions. The allocations vary by company, but the concept is the same.

Frontier's monthly charge is far below the actual cost of service. Operating costs are not seasonal or dependent on sales volume for 4,000 residential customers that use only 45 MCF per year. A minimal-use customer costs substantially the same as serving 100 or 1000 MCF per month to a large school. The cost of monthly meter readings, billings, and maintaining gas facilities, workers, trucks, and equipment, are consistent from summer or winter.

The monthly charge should also reflect the rural, spread-out nature of Frontier's operations, where the cost of service easily justifies a higher monthly charge due to low customer density. Frontier is more rural than any of the other five major Kentucky gas utilities, with 50 to 80% fewer meters and MCF sales per mile of main. Frontier has 4,700 customers spread over 13 counties, with few of them in an actual town, or near a Frontier office. The average customer is estimated to be about 22 miles from the nearest Frontier office. Because operating costs are higher for rural customers, Frontier proposed a monthly charge that is in line with recent rate cases for two companies more rural than the other major Kentucky gas utility companies.

In the COS Allocation exhibit, the proposed monthly charges contribute 46% of the revenue required from rates after gas cost. Remaining revenues are recovered from variable,

volumetric charges, allocated between the two rate classes, and 40% by peak, monthly demand and 60% by annual volume (commodity). The two, large commercial users (3 meters, 19% of volume) are starkly different, with flatter load profile easily discernable from 4,700 other, smaller users. The 2 large users currently pay 78¢ per MCF less than small users, based on demand curve, and the proposed rates are the same 78¢ per MCF differential. Delta's recent approved rate for similar, large customers is more than $2.00 lower than its small volume rates.

Frontier's proposed allocation in this case is 46% customer, 22% demand, and 32% commodity charges. All formal Cost-of-Service studies employ math that is similar but more complicated than Frontier's streamlined version, but arrive at the same allowable revenue, with similar allocations of customer-demand-commodity.

If a COSS study was required, Frontier would dig deeper on demand curve, with available daily or hourly data on the large accounts from existing metering records. The daily peak usage of smaller customers is easily derived from existing daily records on system delivery points. The current choice of monthly demand data greatly favors the smaller users, who use most of the peak winter gas in one or two "needle peak" periods with 2-3 days of bitter cold. The large users both use gas every day for cooking and cleaning and processes, not just space heating, so their daily peaks are far less pointed than small users. Better demand data will not favor smaller users.

The Excel tab DR1-2 COSS is the allocation model, which is also being attached to this response as a pdf attachment. It can be manipulated to show different percent demand allocations. Frontier has limited data but can estimate a daily demand figure, which further penalizes small users. On the other hand, the 2 large complexes use a lot of

gas, equal to 1,100 average customers, with a much more stable load pattern. These accounts should expect a substantially better price than smaller users. This proposal keeps the same spread.

Frontier could spend $80,000 and 3 months with consultants to arrive at the same figures, most likely a demand adjustment at the expense of small users. In addition, this minor juggling of MCF rates would further delay this critical rate adjustment for Frontier, past another winter and incur another large operating loss. For Frontier or the 99% majority of customers, there is no foreseeable benefit to a formal, exhaustive COSS.

Kentucky Frontier Gas
Cost of Service Allocation

DR1 REQUEST #2

Cost of Service calculation sheet

Customer Classes

	Average No of Meters	Annual Use MCF	% of Total	Peak Month	% of Total
Residential & Commercial	**4,300**	**277,300**	*74.5%*	*73,588*	*81.4%*
Farm Taps	**400**	**25,600**	*6.9%*	*5,901*	*6.5%*
Large Commercial	**3**	**69,300**	*18.6%*	*10,889*	*12.0%*
usage > 10k mcf/yr					
Totals	**4,703**	**372,200**	**MCF**	***90,378***	***MCF***

Cost Allocation

	Annual
Revenue Requirement	**$3,091,704**

5,325,460	OpsRatio - total Rev from Rates
2,233,755	minus Gas Cost
3,091,704	Revenue Requirement

Monthly Meter Charges by Customer

	Annual	% totl	Allocation	Rates	
	$ 1,415,400		***46%*** *of total by Monthly charge per meter*		
Residential & Comml (incl FT)			$1,410,000	**$ 25.00**	*per Month*
Large Commercial			$5,400	**$ 150.00**	*per Month*
			$1,415,400		

xxx *input value*

xxx *calc'd value*

Kentucky Frontier Gas
Cost of Service Allocation

xxx	input value
xxx	calc'd value

Cost allocation by Demand		Annual	% totl		
				40%	split remaining Rev Reqmt by peak Demand
Revenue Requirement	$	670,522	22%	of total by Demand	
Residential & Comml (incl FT)			88.0%	$589,735	$1.947 per MCF
Large Commercial			12.0%	$80,786	$1.166 per MCF
				$670,522	

Cost allocated by Commodity		Annual	% totl		
				60%	split remaining Rev Reqmt by annual Commodity usage
	$	1,005,782	33%	of total by Commodity usage	
Residential & Comml (incl FT)			81.4%	$818,516	$2.702 per MCF
Large Commercial			18.6%	$187,267	$2.702 per MCF
				$1,005,782	

Cost Allocation & Total Rate	Demand	Mtr / Vol	Allocation	%	Rates	
Residential & Comml (incl FT)		$1,410,000	$1,410,000	46%	$ 25.00	per Month
	$589,735	$818,516	$1,408,251	46%	$4.6492	per MCF
Large Commercial		$5,400	$5,400	0.2%	$ 150.00	per Month
	$80,786	$187,267	$268,053	9%	$3.8680	per MCF
	22%	78%	$3,091,704	100%		

KENTUCKY FRONTIER GAS, LLC
CASE NO. 2025-00277
FIRST REQUEST FOR INFORMATION RESPONSE

STAFF'S REQUEST DATED SEPTEMBER 26, 2025
REQUEST 3
RESPONSIBLE PARTY: Steven Shute

Request 3. Provide a schedule listing the number of occurrences for each nonrecurring charge that was recorded during the test year and the total amount recorded for each nonrecurring charge. If the revenue for any nonrecurring charge was zero, include that charge and indicate that no revenue was recorded. Include the general ledger account numbers where each nonrecurring charge is recorded.

Response 3. See attached pdf file at DR1-3 Other Charges, listing those items in the same order as Tariff Sheet 5, also in the PDF file.

DR1 REQUEST #3

Other Charges **Test Year 2024**

Charge	Tariff	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Totals
Turn On -New Customer	$ 50	$ 1,100	$ 300	$ 100	$ 200	$ 300	$ 250	$ 150	$ 300	$ 650	$ 1,550	$ 900	$ 700	**$ 6,500**
Reconnection	$ 96	$ 2,016	$ 1,152	$ 288	$ 768	$ 480	$ 192	$ 576	$ 576	$ 1,056	$ 2,233	$ 1,824	$ 1,632	**$ 12,793**
Relocate Meter	$ 150	$ -	$ -	$ -	$ -	$ -	$ -	$ 450	$ 510	$ -	$ 159	$ -	$ 150	**$ 1,269**
Transfer Service	$ 30	$ 210	$ 450	$ 180	$ 210	$ 240	$ 150	$ 360	$ 270	$ 240	$ 330	$ 240	$ 270	**$ 3,150**
Returned Check - NSF	$ 30	$ 120	$ 330	$ -	$ 300	$ 210	$ 90	$ 210	$ 270	$ 90	$ 90	$ 60	$ -	**$ 1,770**
Late Payment Penalty	*10%*	$ 7,212	$ 15,135	$ 9,750	$ 9,404	$ 6,122	$ 3,559	$ 2,049	$ 1,983	$ 3,724	$ 2,037	$ 6,466	$ 7,043	**$ 74,484**
Service (Trip) Charge	$ 50	$ 3,200	$ 1,600	$ 950	$ 1,550	$ 2,700	$ 950	$ 1,000	$ 500	$ 650	$ 1,600	$ 850	$ 1,850	**$ 17,400**
Re-read Meter	$ 50	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	**$ -**
Meter Test	$ 225	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	**$ -**
Totals		**$ 13,858**	**$ 18,967**	**$ 11,268**	**$ 12,432**	**$ 10,052**	**$ 5,191**	**$ 4,795**	**$ 4,409**	**$ 6,410**	**$ 7,999**	**$ 10,340**	**$ 11,645**	**$ 117,366**

C. OTHER CHARGES

Turn On Fee	$50.00 to initiate service at a location for seasonal/temporary turn on.
Reconnection Fee	$96.00 to restore service within 12 months of disconnection/termination for non-payment; (I)
Relocate Meter	$150.00, move meter at customer request.
Transfer Service Fee	$30.00 to change tenants (change to new customer).
Returned Check Charge	$30.00 for a check returned for insufficient funds
Late Payment Charge	10% of the current monthly charges.
Service (Trip) Charge	$50.00 for any special trip made to collect delinquent bills/terminate service.
Special Meter Reading Chg	$50.00 for reread
Meter Test fee	$225.00 for customer requested immediate test if the test shows the meter is within the limits of 807 KAR 5:022(8)(3)(a)
Pipeline Replacement Pgm	$5.00 per meter per distribution customer per month (I)
AMR surcharge	$1.00 per meter per customer (distribution and farm tap) per month

D. DEPOSITS

Residential Customer A deposit equal to two-twelfths of the estimated annual bill is required of all new customers unless waived as specified in Section II E. The deposit shall be refunded after the first 12 months of service if the customer has no more than two late payments within that period and no delinquency resulting in the issuance of a written Notification of Discontinuance of Service.

Commercial Customer A deposit of two twelfths annual estimated bill.

Seasonal Customer Any customer requesting seasonal service, that is service for only a portion of a calendar year, shall be charged a deposit equal to two twelfths of the estimated annual bill of a similar full time residential or commercial customer.

DATE OF ISSUE **December 22, 2017**
DATE EFFECTIVE **January 1, 2018**
ISSUED BY **Robert Oxford, Member-Manager**

Issued by Authority of an Order of the Public Service Commission of KY order dated December 22, 2017 in Case No. 2017-00263

KENTUCKY
PUBLIC SERVICE COMMISSION
Gwen R. Pinson
Executive Director
EFFECTIVE
1/1/2018
PURSUANT TO 807 KAR 5:011 SECTION 9 (1)

KENTUCKY FRONTIER GAS, LLC
CASE NO. 2025-00277
FIRST REQUEST FOR INFORMATION RESPONSE

STAFF'S REQUEST DATED SEPTEMBER 26, 2025
REQUEST 4
RESPONSIBLE PARTY: Steven Shute

Request 4. Following the link in the footnote 2 below, there is a Nonrecurring Charge Cost Justification form available on the Commission's website.[2] Fill out the attached form for each of Kentucky Frontier's nonrecurring charges, individually, to support each nonrecurring charge listed in the tariff.

Response 4. See attached NRC Justification for each charge. Frontier has not asked to change these fees, although the actual costs are outdated. The stated labor rates are an average for either field or office workers at wage rates going forward, with 41% load for benefits but no overhead added for supervision or corporate costs such as insurance, facilities, outside services, etc. The average customer is estimated to be 22 miles from a Frontier office; so, the average onsite service call will take at least 1 hour, with 44 miles driving round-trip (at estimated cost using the IRS mileage rate for simplicity).

[2] The Nonrecurring Charge Cost Justification form is located on the Kentucky Public Service Commission's website at https://psc.ky.gov/Home/utilForms

NONRECURRING CHARGE COST JUSTIFICATION

Type of Charge: Turn On Fee *currently* $50

1. Field Expense:

   A. Materials (Itemize)

   _____ $_____
   _____ _____
   _____ _____

   B. Labor (Time and Wage)

   1 hour tech labor 37

   Total Field Expense **$37**

2. Clerical and Office Expense

   A. Supplies $_____

   B. 30 min CSR labor 16

   Total Clerical and Office Expense **$16**

3. Miscellaneous Expense

   A. Transportation $31

   B. Other (Itemize)

   _____ _____
   _____ _____
   _____ _____

   Total Miscellaneous Expense **$31**

Total Nonrecurring Charge Expense **$84**

NONRECURRING CHARGE COST JUSTIFICATION

Type of Charge: Reconnection Fee *currently* $96

1. Field Expense:

A.	Materials (Itemize)	
	_____	$_____
	_____	_____
	_____	_____
B.	Labor (Time and Wage)	
	1.5 hour tech labor	55.5
	Total Field Expense	**$55.5**

2. Clerical and Office Expense

A.	Supplies	$_____
B.	30 min CSR labor	16
	Total Clerical and Office Expense	**$16**

3. Miscellaneous Expense

A.	Transportation	$31
B.	Other (Itemize)	
	_____	_____
	_____	_____
	_____	_____
	Total Miscellaneous Expense	**$31**

Total Nonrecurring Charge Expense **$102.50**

NONRECURRING CHARGE COST JUSTIFICATION

Type of Charge: Relocate Meter *currently* $150

1. Field Expense:

A.	Materials (Itemize) Pipe & fittings	$15
B.	Labor (Time and Wage)	
	3 hours construction labor	111
	Total Field Expense	**$126**

2. Clerical and Office Expense

A.	Supplies	$_____
B.	30 min CSR labor	16
	Total Clerical and Office Expense	**$16**

3. Miscellaneous Expense

A.	Transportation	$31
	Total NRC if simple Meter Locate	**$173**
B.	Other (Itemize) *If excavation required to re-route service line:*	
	Trailer	75
	Excavator	225
	Diesel Fuel	30
	Total Miscellaneous Expense	**$330**
	Total NRC if Excavation needed, minimum	**$503**

NONRECURRING CHARGE COST JUSTIFICATION

Type of Charge: Transfer Service Fee *currently* $30

1. Field Expense:

A.	Materials (Itemize)	
	_____	$_____
	_____	_____
	_____	_____
B.	Labor (Time and Wage)	
	1 hour tech labor	37
	Total Field Expense	**$37**

2. Clerical and Office Expense

A.	Supplies	$_____
B.	30 min CSR labor	16
	Total Clerical and Office Expense	**$16**

3. Miscellaneous Expense

A.	Transportation	$31
B.	Other (Itemize)	
	Total Miscellaneous Expense	**$31**

Total Nonrecurring Charge Expense **$84**

NONRECURRING CHARGE COST JUSTIFICATION

Type of Charge: Returned Check Charge *currently* $30

1. Field Expense:

A.	Materials (Itemize)	
	_____	$_____
	_____	_____
	_____	_____
B.	Labor (Time and Wage)	
	Total Field Expense	**$0**

2. Clerical and Office Expense

A.	Supplies	0
B.	1 hour CSR labor	32
	Total Clerical and Office Expense	**$32**

3. Miscellaneous Expense

A.	Transportation	$0
B.	Return item fee from bank	10
	Total Miscellaneous Expense	**$10**

Total Nonrecurring Charge Expense **$42**

NONRECURRING CHARGE COST JUSTIFICATION

Type of Charge: Late Payment Charge *currently* 10% of past-due balance

1. Field Expense:

   A. Materials (Itemize)

   _____ $_____
   _____ _____
   _____ _____

   B. Labor (Time and Wage)

   Total Field Expense **$0**

2. Clerical and Office Expense

   A. Supplies $_____

   B. 30 min CSR labor 16

   Total Clerical and Office Expense **$16**

3. Miscellaneous Expense

   A. Transportation $

   B. Other (Itemize)

   _____ _____
   _____ _____
   _____ _____

   Total Miscellaneous Expense **$0**

Total Nonrecurring Charge Expense **$16**

NONRECURRING CHARGE COST JUSTIFICATION

Type of Charge: Service (Trip) Charge *currently* $50

1. Field Expense:

   A. Materials (Itemize)

_____	$_____
_____	_____
_____	_____

   B. Labor (Time and Wage)

1 hour tech labor	37
Total Field Expense	**$37**

2. Clerical and Office Expense

A.	Supplies	$_____
B.	30 min CSR labor	16
	Total Clerical and Office Expense	**$16**

3. Miscellaneous Expense

A.	Transportation	$31
B.	Other (Itemize)	
	_____	_____
	_____	_____
	_____	_____
	Total Miscellaneous Expense	**$31**

Total Nonrecurring Charge Expense	**$84**

NONRECURRING CHARGE COST JUSTIFICATION

Type of Charge: Special Meter Reading Chg *currently* $50

1. Field Expense:

   A. Materials (Itemize)

_____	$_____
_____	_____
_____	_____

   B. Labor (Time and Wage)

1 hour tech labor	37
Total Field Expense	**$37**

2. Clerical and Office Expense

A.	Supplies	$_____
B.	30 min CSR labor	16
	Total Clerical and Office Expense	**$16**

3. Miscellaneous Expense

A.	Transportation	$31
B.	Other (Itemize)	
	_____	_____
	_____	_____
	_____	_____
	Total Miscellaneous Expense	**$31**

Total Nonrecurring Charge Expense	**$84**

NONRECURRING CHARGE COST JUSTIFICATION

Type of Charge: Meter Test Fee *currently* $225

1. Field Expense:

A.	Materials (Itemize)	
	_____	$_____
	_____	_____
	_____	_____
B.	Labor (Time and Wage)	
	3 hours tech labor	111
	Total Field Expense	**$111**

2. Clerical and Office Expense

A.	Supplies	$_____
B.	1 hour CSR labor	32
	Total Clerical and Office Expense	**$32**

3. Miscellaneous Expense

A.	Transportation	$31
B.	Other (Itemize)	
	Ship Meter to meter shop	50
	Meter shop test	50
	Total Miscellaneous Expense	**$131**

Total Nonrecurring Charge Expense **$274**

KENTUCKY FRONTIER GAS, LLC
CASE NO. 2025-00277
FIRST REQUEST FOR INFORMATION RESPONSE

STAFF'S REQUEST DATED SEPTEMBER 26, 2025
REQUEST 5
RESPONSIBLE PARTY: Steven Shute

Request 5. Explain whether Kentucky Frontier has any special contract customers that are billed a rate different from the current tariff rates. If so, provide the contract and provide the monthly and annual usage for each special contract customer.

Response 5. Frontier has no special contract customers.

KENTUCKY FRONTIER GAS, LLC
CASE NO. 2025-00277
FIRST REQUEST FOR INFORMATION RESPONSE

STAFF'S REQUEST DATED SEPTEMBER 26, 2025
REQUEST 6
RESPONSIBLE PARTY: Steven Shute

Request 6. Provide copies of each of the following in Excel spreadsheet format with all formulas, rows, and columns fully accessible and unprotected. Employee names should be redacted from all documents.

a. The general ledger for the year ended December 31, 2023, and the year ended December 31, 2024.

b. The trial balance for the year ended December 31, 2023, and the year ended December 31, 2024.

Response 6. See four attached Excel files at tab DR1-6, including Kentucky Frontier and its wholly-owned subsidiary, Auxier Road Gas.

KENTUCKY FRONTIER GAS, LLC
CASE NO. 2025-00277
FIRST REQUEST FOR INFORMATION RESPONSE

STAFF'S REQUEST DATED SEPTEMBER 26, 2025
REQUEST 7
RESPONSIBLE PARTY: Steven Shute

Request 7. Provide certificates of insurance and most recent invoices for general liability, workers' compensation, automobile, property, and casualty for 2024 and 2025.

Response 7. See attached COIs and invoices from Dec. 23 and Dec. 24.

CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY): 10/6/2025

THIS CERTIFICATE IS ISSUED AS A MATTER OF INFORMATION ONLY AND CONFERS NO RIGHTS UPON THE CERTIFICATE HOLDER. THIS CERTIFICATE DOES NOT AFFIRMATIVELY OR NEGATIVELY AMEND, EXTEND OR ALTER THE COVERAGE AFFORDED BY THE POLICIES BELOW. THIS CERTIFICATE OF INSURANCE DOES NOT CONSTITUTE A CONTRACT BETWEEN THE ISSUING INSURER(S), AUTHORIZED REPRESENTATIVE OR PRODUCER, AND THE CERTIFICATE HOLDER.

IMPORTANT: If the certificate holder is an ADDITIONAL INSURED, the policy(ies) must have ADDITIONAL INSURED provisions or be endorsed. If SUBROGATION IS WAIVED, subject to the terms and conditions of the policy, certain policies may require an endorsement. A statement on this certificate does not confer rights to the certificate holder in lieu of such endorsement(s).

PRODUCER
AssuredPartners
4582 S. Ulster St., Suite 600
Denver CO 80237

CONTACT NAME: AP COI
PHONE (A/C, No, Ext): | **FAX (A/C, No):**
E-MAIL ADDRESS: apcoi@assuredpartners.com

INSURER(S) AFFORDING COVERAGE	[redacted]AIC #
INSURER A : [redacted]	[redacted]
INSURER B : [redacted]	[redacted]
INSURER C : [redacted]any	[redacted]
INSURER D : [redacted]	[redacted]
INSURER E :	
INSURER F :	

INSURED
Kentucky Frontier Gas
PO Box 408
Prestonburg KY 41653

KENTFRO-01

COVERAGES **CERTIFICATE NUMBER:** 2064635996 **REVISION NUMBER:**

THIS IS TO CERTIFY THAT THE POLICIES OF INSURANCE LISTED BELOW HAVE BEEN ISSUED TO THE INSURED NAMED ABOVE FOR THE POLICY PERIOD INDICATED. NOTWITHSTANDING ANY REQUIREMENT, TERM OR CONDITION OF ANY CONTRACT OR OTHER DOCUMENT WITH RESPECT TO WHICH THIS CERTIFICATE MAY BE ISSUED OR MAY PERTAIN, THE INSURANCE AFFORDED BY THE POLICIES DESCRIBED HEREIN IS SUBJECT TO ALL THE TERMS, EXCLUSIONS AND CONDITIONS OF SUCH POLICIES. LIMITS SHOWN MAY HAVE BEEN REDUCED BY PAID CLAIMS.

INSR LTR	TYPE OF INSURANCE	ADDL INSD	SUBR WVD	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS	
B	X COMMERCIAL GENERAL LIABILITY CLAIMS-MADE X OCCUR GEN'L AGGREGATE LIMIT APPLIES PER: X POLICY PRO-JECT LOC OTHER:	Y	Y	[redacted]	12/22/2024	12/22/2025	EACH OCCURRENCE DAMAGE TO RENTED PREMISES (Ea occurrence) MED EXP (Any one person) PERSONAL & ADV INJURY GENERAL AGGREGATE PRODUCTS - COMP/OP AGG	$ 1,000,000 $ 100,000 $ 0 $ 1,000,000 $ 2,000,000 $ 2,000,000 $
C	AUTOMOBILE LIABILITY X ANY AUTO OWNED AUTOS ONLY / SCHEDULED AUTOS X HIRED AUTOS ONLY / X NON-OWNED AUTOS ONLY	Y	Y	[redacted]	12/22/2024	12/22/2025	COMBINED SINGLE LIMIT (Ea accident) BODILY INJURY (Per person) BODILY INJURY (Per accident) PROPERTY DAMAGE (Per accident)	$ 1,000,000 $ $ $ $
B	UMBRELLA LIAB X OCCUR X EXCESS LIAB CLAIMS-MADE DED X RETENTION $ 0	Y	Y	[redacted]	12/22/2024	12/22/2025	EACH OCCURRENCE AGGREGATE	$ 1,000,000 $ 1,000,000 $
A	WORKERS COMPENSATION AND EMPLOYERS' LIABILITY ANYPROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? Y / N (Mandatory in NH) If yes, describe under DESCRIPTION OF OPERATIONS below	N / A	Y	[redacted]	12/22/2024	12/22/2025	PER STATUTE / OTH-ER E.L. EACH ACCIDENT E.L. DISEASE - EA EMPLOYEE E.L. DISEASE - POLICY LIMIT	 $ 1,000,000 $ 1,000,000 $ 1,000,000
D	Inland Marine			[redacted]	12/22/2024	12/22/2025	Leased/Rented Equip	100,000

DESCRIPTION OF OPERATIONS / LOCATIONS / VEHICLES (ACORD 101, Additional Remarks Schedule, may be attached if more space is required)

CERTIFICATE HOLDER

Proof of Insurance

CANCELLATION

SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS.

AUTHORIZED REPRESENTATIVE

ACORD®

CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY): 10/6/2025

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PRODUCER
AssuredPartners
4582 S. Ulster St., Suite 600
Denver CO 80237

CONTACT NAME: Cerissa Dean
PHONE (A/C, No, Ext): 720-726-3230 **FAX (A/C, No):**
E-MAIL ADDRESS: [redacted]

INSURER(S) AFFORDING COVERAGE	NAIC #
INSURER A : [redacted]	[redacted]
INSURER B : [redacted]	[redacted]
INSURER C : [redacted]	[redacted]
INSURER D : [redacted]	[redacted]
INSURER E :	
INSURER F :	

INSURED KENTFRO-01
Kentucky Frontier Gas
PO Box 408
Prestonburg KY 41653

COVERAGES **CERTIFICATE NUMBER:** 1978758088 **REVISION NUMBER:**

THIS IS TO CERTIFY THAT THE POLICIES OF INSURANCE LISTED BELOW HAVE BEEN ISSUED TO THE INSURED NAMED ABOVE FOR THE POLICY PERIOD INDICATED. NOTWITHSTANDING ANY REQUIREMENT, TERM OR CONDITION OF ANY CONTRACT OR OTHER DOCUMENT WITH RESPECT TO WHICH THIS CERTIFICATE MAY BE ISSUED OR MAY PERTAIN, THE INSURANCE AFFORDED BY THE POLICIES DESCRIBED HEREIN IS SUBJECT TO ALL THE TERMS, EXCLUSIONS AND CONDITIONS OF SUCH POLICIES. LIMITS SHOWN MAY HAVE BEEN REDUCED BY PAID CLAIMS.

INSR LTR	TYPE OF INSURANCE	ADDL INSD	SUBR WVD	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS	
C	X COMMERCIAL GENERAL LIABILITY CLAIMS-MADE / X OCCUR GEN'L AGGREGATE LIMIT APPLIES PER: X POLICY / PRO-JECT / LOC OTHER:	Y	Y	[redacted]	12/22/2023	12/22/2024	EACH OCCURRENCE DAMAGE TO RENTED PREMISES (Ea occurrence) MED EXP (Any one person) PERSONAL & ADV INJURY GENERAL AGGREGATE PRODUCTS - COMP/OP AGG $	$ 1,000,000 $ 100,000 $ 0 $ 1,000,000 $ 2,000,000 $ 2,000,000 $
A	AUTOMOBILE LIABILITY X ANY AUTO OWNED AUTOS ONLY / SCHEDULED AUTOS X HIRED AUTOS ONLY / X NON-OWNED AUTOS ONLY	Y	Y	[redacted]	12/22/2023	12/22/2024	COMBINED SINGLE LIMIT (Ea accident) BODILY INJURY (Per person) BODILY INJURY (Per accident) PROPERTY DAMAGE (Per accident) $	$ 1,000,000 $ $ $ $
C	UMBRELLA LIAB / X OCCUR X EXCESS LIAB / CLAIMS-MADE DED / X RETENTION $ 0	Y	Y	[redacted]	12/22/2023	12/22/2024	EACH OCCURRENCE AGGREGATE $	$ 1,000,000 $ 1,000,000 $
B	WORKERS COMPENSATION AND EMPLOYERS' LIABILITY Y/N ANYPROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? (Mandatory in NH) If yes, describe under DESCRIPTION OF OPERATIONS below	N / A	Y	[redacted]	12/24/2023	12/24/2024	PER STATUTE / OTH-ER E.L. EACH ACCIDENT E.L. DISEASE - EA EMPLOYEE E.L. DISEASE - POLICY LIMIT	 $ 1,000,000 $ 1,000,000 $ 1,000,000
D	[redacted]			[redacted]	12/22/2023	12/22/2024	Scheduled Equipment Leased/Rented Equipme	163,500 100,000

DESCRIPTION OF OPERATIONS / LOCATIONS / VEHICLES (ACORD 101, Additional Remarks Schedule, may be attached if more space is required)

CERTIFICATE HOLDER

Proof of Insurance

CANCELLATION

SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS.

AUTHORIZED REPRESENTATIVE

CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY): 10/6/2025

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PRODUCER AssuredPartners 4582 S. Ulster St., Suite 600 Denver CO 80237	**CONTACT NAME:** LeZette Brewton **PHONE (A/C, No, Ext):** 303-863-7788 **FAX (A/C, No):** **E-MAIL ADDRESS:** [redacted]
INSURED Kentucky Frontier Gas PO Box 408 Prestonburg KY 41653	KENTFRO-01

INSURER(S) AFFORDING COVERAGE	NAIC #
INSURER A : [redacted]	[redacted]
INSURER B : [redacted]	[redacted]
INSURER C : [redacted]	[redacted]
INSURER D : [redacted]	[redacted]
INSURER E :	
INSURER F :	

COVERAGES **CERTIFICATE NUMBER:** [redacted] **REVISION NUMBER:**

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INSR LTR	TYPE OF INSURANCE	ADDL INSD	SUBR WVD	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS	
A	X COMMERCIAL GENERAL LIABILITY [ ] CLAIMS-MADE [X] OCCUR GEN'L AGGREGATE LIMIT APPLIES PER: X POLICY [ ] PRO-JECT [ ] LOC OTHER:	Y	Y	[redacted]	12/22/2022	12/22/2023	EACH OCCURRENCE DAMAGE TO RENTED PREMISES (Ea occurrence) MED EXP (Any one person) PERSONAL & ADV INJURY GENERAL AGGREGATE PRODUCTS - COMP/OP AGG $	$ 1,000,000 $ 1,000,000 $ 10,000 $ 1,000,000 $ 2,000,000 $ 2,000,000 $
B	AUTOMOBILE LIABILITY X ANY AUTO [ ] OWNED AUTOS ONLY [ ] SCHEDULED AUTOS X HIRED AUTOS ONLY X NON-OWNED AUTOS ONLY	Y	Y	[redacted]	12/22/2022	12/22/2023	COMBINED SINGLE LIMIT (Ea accident) BODILY INJURY (Per person) BODILY INJURY (Per accident) PROPERTY DAMAGE (Per accident) $	$ 1,000,000 $ $ $ $
C	[ ] UMBRELLA LIAB X OCCUR X EXCESS LIAB [ ] CLAIMS-MADE [ ] DED X RETENTION $ 10,000	Y	Y	[redacted]	12/22/2022	12/22/2023	EACH OCCURRENCE AGGREGATE $	$ 2,000,000 $ 2,000,000 $
D	WORKERS COMPENSATION AND EMPLOYERS' LIABILITY Y / N ANYPROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? [ ] (Mandatory in NH) If yes, describe under DESCRIPTION OF OPERATIONS below	N / A	Y	[redacted]	12/24/2022	12/24/2023	[ ] PER STATUTE [ ] OTH-ER E.L. EACH ACCIDENT E.L. DISEASE - EA EMPLOYEE E.L. DISEASE - POLICY LIMIT	 $ 1,000,000 $ 1,000,000 $ 1,000,000
D	Inland Marine			[redacted]	12/22/2022	12/22/2023	Scheduled Equipment Leased/Rented Equipme	183,500 100,000

DESCRIPTION OF OPERATIONS / LOCATIONS / VEHICLES (ACORD 101, Additional Remarks Schedule, may be attached if more space is required)

CERTIFICATE HOLDER

Proof of Insurance

CANCELLATION

SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS.

AUTHORIZED REPRESENTATIVE

Steve Shute

From: Shannon Lissolo [redacted]
Sent: Friday, January 3, 2025 2:34 PM
To: Heather Music
Cc: Steve Shute
Subject: RE: [redacted] application- need ASAP

Importance: High

Just following up to make sure you received all the documents to be signed. I need them back ASAP!

Here are the final 24-25 Renewal premiums:

Exposure Year over Year Summary

Line of business	2023 to 2024	2024 to 2025	Percentage of Change
Property/Inland Marine	[redacted]	[redacted]	[redacted]
Auto	[redacted]	[redacted]	[redacted]
General Liability	[redacted]	[redacted]	[redacted]
Workers Compensation	[redacted]	[redacted]	[redacted]
Employment Practices Liability	[redacted]	[redacted]	[redacted]
$1M Excess Liability	[redacted]	[redacted]	[redacted]

I am finishing up the proposal with these final #'s, will send to you as soon as it's completed

Shannon Lissolo, CISR
Senior Account Manager - Commercial Lines

AssuredPartners

D (303) 863-7745 | **C** (303) 249-2195
E [redacted]

[redacted] **set up its own finance plan for Prop-Auto-WC-EPLI**

From: Shannon Lissolo
Sent: Friday, January 3, 2025 12:32 PM
To: Heather Music [redacted]
Cc: Steve Shute [redacted]
Subject: RE: [redacted] application- need ASAP
Importance: High

I just sent the docusign.

COD.PROCESSING@IPFS.COM
7307 N DIVISION ST STE 212
SPOKANE, WA 99208
(800)825-3443 FAX: (800)625-1624
CUSTOMER SERVICE: (866)412-1823

PREMIUM FINANCE AGREEMENT

IPFS CORPORATION

A	**CASH PRICE (TOTAL PREMIUMS)**	[redacted]
B	**CASH DOWN PAYMENT**	[redacted]
C	**PRINCIPAL BALANCE (A MINUS B)**	[redacted]

AGENT
(Name & Place of business)
ASSUREDPARTNERS COLORADO

4582 SOUTH ULSTER STREET
SUITE 600
DENVER,CO 80237
(303)863-7788 FAX: (303)861-7502

INSURED
(Name & Residence or business)
KENTUCKY FRONTIER GAS CO.
PO BOX 408

PRESTONSBURG, KY 41653-0408
(606)618-0881
[redacted]

Commercial

Account #: _____

LOAN DISCLOSURE

Additional Policies Scheduled on Page 3

Quote Number: [redacted]

ANNUAL PERCENTAGE RATE	FINANCE CHARGE	AMOUNT FINANCED	TOTAL OF PAYMENTS
The cost of your credit as a yearly rate.	The dollar amount the credit will cost you.	The amount of credit provided to you or on your behalf.	The amount you will have paid after you ave made all payments as scheduled
[redacted]	[redacted]	[redacted]	[redacted]

YOUR PAYMENT SCHEDULE WILL BE

Number Of Payments	Amount Of Payments	When Payments Are Due	
9	[redacted]	Beginning:	MONTHLY 02/22/2025

YOU HAVE THE RIGHT TO RECEIVE AN ITEMIZATION OF THE AMOUNT FINANCED:
[] I WANT AN ITEMIZATION (DO NOT CHECK IF YOU DO NOT WANT AN ITEMIZATION)

Security: Refer to paragraph 1 below for a description of the collateral assigned to Lender to secure this loan.
Late Charges: A late charge will be imposed on any installment in default 5 days or more. This late charge will be 5.00% of the installment due.
Prepayment: If you pay your account off early, you may be entitled to a refund of a portion of the finance charge in accordance with Rule of 78's. The finance charge includes a predetermined interest rate plus a non-refundable service/origination fee of $15.00. See the terms below and on the next page for additional information about nonpayment, default and penalties.

POLICY PREFIX AND NUMBER	EFFECTIVE DATE OF POLICY	SCHEDULE OF POLICIES INSURANCE COMPANY AND GENERAL AGENT	COVERAGE	MINIMUM EARNED PERCENT	POL TERM	PREMIUM
[redacted]	12/22/2024	[redacted]	GENERAL LIABILITY	[redacted]	12	[redacted]
						Tax [redacted]
				Broker Fee:		$0.00
				TOTAL:		[redacted]

The undersigned insured directs IPFS Corporation (herein, "Lender") to pay the premiums on the policies described on the Schedule of Policies. In consideration of such premium payments, subject to the provisions set forth herein, the insured agrees to pay Lender at the branch office address shown above, or as otherwise directed by Lender, the amount stated as Total of Payments in accordance with the Payment Schedule, in each case as shown in the above Loan Disclosure. The named insured(s), on a joint and several basis if more than one, hereby agree to the following provisions set forth on pages 1 and 2 of this Agreement: **1. SECURITY**: To secure payment of all amounts due under this Agreement, insured assigns Lender a security interest in all right, title and interest to the scheduled policies, including: (a) all money that is or may be due insured because of a loss under any such policy that reduces the unearned premiums (subject to the interest of any applicable mortgagee or loss payee), (b) any unearned premium under each such policy, (c) dividends which may become due insured in connection with any such policy and (d) interests arising under a state guarantee fund. (clause (c) not applicable in KY) **2. POWER OF ATTORNEY**: Insured irrevocably appoints its Lender attorney-in-fact with full power of substitution and full authority upon default to cancel all policies above identified, receive all sums assigned to its Lender or in which it has granted Lender a security interest and to execute and deliver on behalf of the insured documents, instruments, forms and notices relating to the listed insurance policies in furtherance of this Agreement.

NOTICE: A. Do not sign this agreement before you read it or if it contains any blank space. B. You are entitled to a completely filled in copy of this agreement. C. Under the law, you have the right to pay in advance the full amount due and under certain conditions to obtain a partial refund of the finance charge. D. Keep your copy of this agreement to protect your legal rights.

The undersigned hereby warrants and agrees to Agent's Representations set forth herein.

Kimberly Crisp	01/20/2025	ASSUREDPARTNERS COLORADO	01/15/2025
Signature of Insured or Authorized Agent	DATE	Signature of Agent	DATE

AGENT
(Name & Place of business)
ASSUREDPARTNERS COLORADO

4582 SOUTH ULSTER STREET
SUITE 600
DENVER,CO 80237
(303)863-7788 FAX: (303)861-7502

INSURED
(Name & Residence or business)
KENTUCKY FRONTIER GAS CO.
PO BOX 408

PRESTONSBURG, KY 41653-0408
(606)618-0881
[redacted]

Account #: _____

SCHEDULE OF POLICIES
(continued)

Quote Number: [redacted]

POLICY PREFIX AND NUMBER	EFFECTIVE DATE OF POLICY	INSURANCE COMPANY AND GENERAL AGENT	COVERAGE	MINIMUM EARNED PERCENT	POL TERM	PREMIUM
[redacted]	12/22/2024	[redacted]	EXCESS LIABILITY	[redacted]	12	[redacted] Fee: Tax: [redacted]
				Broker Fee:		$0.00
				TOTAL:		[redacted]

COD.PROCESSING@IPFS.COM
165 S UNION BLVD STE 366
LAKEWOOD, CO 80228
(800)825-3443 FAX: (800)625-1624
CUSTOMER SERVICE: (866)412-1823

PREMIUM FINANCE AGREEMENT

IPFS CORPORATION

A	**CASH PRICE (TOTAL PREMIUMS)**	[redacted]
B	**CASH DOWN PAYMENT**	[redacted]
C	**PRINCIPAL BALANCE (A MINUS B)**	[redacted]

AGENT
(Name & Place of business)
ASSUREDPARTNERS COLORADO

4582 SOUTH ULSTER STREET
SUITE 600
DENVER,CO 80237
(303)863-7788 FAX: (303)861-7502

INSURED
(Name & Residence or business)
Kentucky Frontier Gas Co.
PO Box 408

Prestonsburg, KY 41653-0408
[redacted]

Commercial

Account #: _____

LOAN DISCLOSURE

Additional Policies Scheduled on Page 3

Quote Number: [redacted]

ANNUAL PERCENTAGE RATE	FINANCE CHARGE	AMOUNT FINANCED	TOTAL OF PAYMENTS
The cost of your credit as a yearly rate.	The dollar amount the credit will cost you.	The amount of credit provided to you or on your behalf.	The amount you will have paid after you ave made all payments as scheduled
[redacted]	[redacted]	[redacted]	[redacted]

YOUR PAYMENT SCHEDULE WILL BE

Number Of Payments	Amount Of Payments	When Payments Are Due	
9	[redacted]	Beginning:	MONTHLY 01/22/2024

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POLICY PREFIX AND NUMBER	EFFECTIVE DATE OF POLICY	SCHEDULE OF POLICIES INSURANCE COMPANY AND GENERAL AGENT	COVERAGE	MINIMUM EARNED PERCENT	POL TERM	PREMIUM
PENDING	12/22/2023	[redacted]	GENERAL LIABILITY	[redacted]	12	Fee: [redacted] Tax:
					Broker Fee:	$0.00
					TOTAL:	[redacted]

The undersigned insured directs IPFS Corporation (herein, "Lender") to pay the premiums on the policies described on the Schedule of Policies. In consideration of such premium payments, subject to the provisions set forth herein, the insured agrees to pay Lender at the branch office address shown above, or as otherwise directed by Lender, the amount stated as Total of Payments in accordance with the Payment Schedule, in each case as shown in the above Loan Disclosure. The named insured(s), on a joint and several basis if more than one, hereby agree to the following provisions set forth on pages 1 and 2 of this Agreement: **1. SECURITY**: To secure payment of all amounts due under this Agreement, insured assigns Lender a security interest in all right, title and interest to the scheduled policies, including: (a) all money that is or may be due insured because of a loss under any such policy that reduces the unearned premiums (subject to the interest of any applicable mortgagee or loss payee), (b) any unearned premium under each such policy, (c) dividends which may become due insured in connection with any such policy and (d) interests arising under a state guarantee fund. (clause (c) not applicable in KY) **2. POWER OF ATTORNEY**: Insured irrevocably appoints its Lender attorney-in-fact with full power of substitution and full authority upon default to cancel all policies above identified, receive all sums assigned to its Lender or in which it has granted Lender a security interest and to execute and deliver on behalf of the insured documents, instruments, forms and notices relating to the listed insurance policies in furtherance of this Agreement.

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The undersigned hereby warrants and agrees to Agent's Representations set forth herein.

Signature of Insured or Authorized Agent _____ DATE _____

Signature of Agent _____ DATE _____

AGENT
(Name & Place of business)
ASSUREDPARTNERS COLORADO

4582 SOUTH ULSTER STREET
SUITE 600
DENVER,CO 80237
(303)863-7788 FAX: (303)861-7502

INSURED
(Name & Residence or business)
Kentucky Frontier Gas Co.
PO Box 408

Prestonsburg, KY 41653-0408

[redacted]

Account #: _____

SCHEDULE OF POLICIES
(continued)

Quote Number: 25103873

POLICY PREFIX AND NUMBER	EFFECTIVE DATE OF POLICY	INSURANCE COMPANY AND GENERAL AGENT	COVERAGE	MINIMUM EARNED PERCENT	POL TERM	PREMIUM
[redacted]	12/22/2023	[redacted]	INLAND MARINE	[redacted]	12	[redacted]
[redacted]	12/22/2023	[redacted]	WORKMENS COMP	[redacted]	12	[redacted]
PENDING	12/22/2023	[redacted]	EXCESS LIABILITY	[redacted]	12	Fee: [redacted] Tax:
PENDING	12/22/2023	[redacted]	AUTOMOBILE	[redacted]	12	[redacted]
					Broker Fee:	$0.00
					TOTAL:	[redacted]

KENTUCKY FRONTIER GAS, LLC
CASE NO. 2025-00277
FIRST REQUEST FOR INFORMATION RESPONSE

STAFF'S REQUEST DATED SEPTEMBER 26, 2025
REQUEST 8
RESPONSIBLE PARTY: Steven Shute

Request 8. Provide a description of all employee benefits paid to or on behalf of each employee for the calendar year 2024. Supplemental coverage for which the employee pays 100 percent of the cost should also be included. Employee names should be redacted from all documents. Include in the response a copy of the most recent invoice for each employee benefit(s) described and provided in the response.

Response 8. Frontier pays the cost of life insurance and AD&D (Accidental Death & Dismemberment), long-term and short-term disability, and vision and dental insurance at no cost to the employee. Medical insurance is available, for which the employee pays $80 per month. Family medical insurance is available, for which the employee pays full cost; very few take this option. In addition to the insurance program, Frontier pays into each employee's Simplified Employee Pension or SEP. By IRS rules, the employer can pay up to 25% of salary into a qualified SEP plan. There is no match required of the employee. For several years, Frontier paid 15% of salary into these SEP plans, which is expected to continue. Recent invoices are attached.

KENTUCKY FRONTIER GAS, LLC
CASE NO. 2025-00277
FIRST REQUEST FOR INFORMATION RESPONSE

STAFF'S REQUEST DATED SEPTEMBER 26, 2025
REQUEST 9
RESPONSIBLE PARTY: Steven Shute

Request 9. Using a table format, provide an Excel spreadsheet with all formulas, rows, and columns fully accessible and unprotected that lists each position (Position 1, Position 2, etc.), job titles, hours worked, pay rates, total wages paid, and total FICA cost for each employee for the year ended December 31, 2024, and 2025 year to date. Include the date each employee was hired and, if applicable, the employee's termination date. If a position is recently vacated but the intent is to fill it, note the vacancy and the amount of time that it has been vacant. The table should include a column for total wages by employee (regular wages and overtime) and a row for total hours worked, wages paid, and FICA for all employees. Employee names should be redacted from all documents.

Response 9. See attached Excel file at tab DR1-9 Payroll. Frontier would like to note that Frontier is proposing wage increases for its employees, significantly higher than the 2024 Test Year. Frontier's service territory includes multiple gas companies, including Columbia Gas of Kentucky, Diversified Oil & Gas, Delta Natural Gas and others. Frontier's wages and salaries for equivalent jobs are currently much lower than the other similar companies in its service territory.

Frontier has experienced employees leaving Frontier to work for some of these other companies due to the higher wages they would receive. Frontier believes that in order to retain its qualified, skilled and competent work force that it needs to increase wages closer to those paid by the other similar companies in its service territory.

KENTUCKY FRONTIER GAS, LLC
CASE NO. 2025-00277
FIRST REQUEST FOR INFORMATION RESPONSE

STAFF'S REQUEST DATED SEPTEMBER 26, 2025
REQUEST 10
RESPONSIBLE PARTY: Steven Shute

Request 10. Using the same table created in response to Item 9, list each employee benefit (medical, dental, life, and others), the employee's contribution, the employer premium contribution, and an adjustment based on Bureau Labor Statistics (BLC) contribution rates, if applicable. If medical insurance is provided, designate the coverage type (i.e. single, family, couple, or parent plus). If benefits other than medical insurance are provided, include a total column for the cost of all benefits excluding the BLS adjustment.

Response 10. See attached Excel file at tab DR1-10 Employee Benefits.

KENTUCKY FRONTIER GAS, LLC
CASE NO. 2025-00277
FIRST REQUEST FOR INFORMATION RESPONSE

STAFF'S REQUEST DATED SEPTEMBER 26, 2025
REQUEST 11
RESPONSIBLE PARTY: Steven Shute

Request 11. Provide the following information related to billing software:

a. Brand or common name for software.

b. State whether the software is locally installed on a utility-owned computer or is a subscription service that is internet based.

c. If locally installed, state the installation date.

d. State whether the system is still serviced by the manufacturer and whether the utility maintains a service contract.

Response 11. Frontier's billing software was converted to Caselle in December 2015 when Frontier acquired Public Gas and added 1600 customers. Other affiliates of Frontier first adopted Caselle starting in February 2013 and led the way for Frontier to do the same.

a. Caselle municipal software solutions, based in Provo, UT

b. Software is now an internet-based subscription service.

c. Original installation in December 2015 was Caselle Clarity on company server. Frontier converted to Caselle Connect Online or "Software As A Service" (SAAS) in December 2018.

d. Software is operated and maintained by Caselle under a service contract.

KENTUCKY FRONTIER GAS, LLC
CASE NO. 2025-00277
FIRST REQUEST FOR INFORMATION RESPONSE

STAFF'S REQUEST DATED SEPTEMBER 26, 2025
REQUEST 12
RESPONSIBLE PARTY: Steven Shute

Request 12. Provide copies of each of the reports or internal audits, prepared by Kentucky Frontier and outside auditors, conducted within the last ten years.

Response 12. Frontier constituent entities (Auxier, Belfry, Public et al) were audited by the Commission in the 1990s, but not recently. Frontier was never required by its bank or SBA or USDA lenders (or the Commission) to perform an audit and therefore has not done so. Every year, as required, Frontier files detailed, annual financial reports to the Commission.

KENTUCKY FRONTIER GAS, LLC
CASE NO. 2025-00277
FIRST REQUEST FOR INFORMATION RESPONSE

STAFF'S REQUEST DATED SEPTEMBER 26, 2025
REQUEST 13
RESPONSIBLE PARTY: Steven Shute

Request 13. Refer to Application, Exhibit 7. For each outstanding debt issuance with a term of longer than two years, state whether Kentucky Frontier requested and received approval pursuant to KRS 278.300. If so, provide the case number. If not, explain why not.

Response 13. These active loans were longer than two years, with current balance:

Loan	Bal	Description	Case No.
CTB-SBA#2	$37k	Acquire BTU Gas Jul12	2012-00099
CTB-SBA#3	$713k	Acquire Public Gas Dec15	2015-00299
CTB-2021	$5k	Toyota Tacoma	2020-00400
CTB-2022	$8k	Toyota Tacoma	2020-00400
CTB-2022	$12k	Toyota Tacoma	2021-00466
CTB-2023	$26k	Toyota Tundra	2021-00466
CTB-2023	$19k	Toyota Tacoma	2021-00466

All M&A and auto loans are with Community Trust Bank or CTB. Case 2020-00400 was for auto loans to purchase three trucks, which were not all completed until 2021 (for a 2022 model). Same applies to Case 2021-00466, also for three trucks, which were not all purchased until 2023. No other active obligations were longer than two years.

KENTUCKY FRONTIER GAS, LLC
CASE NO. 2025-00277
FIRST REQUEST FOR INFORMATION RESPONSE

STAFF'S REQUEST DATED SEPTEMBER 26, 2025
REQUEST 14
RESPONSIBLE PARTY: Steven Shute

Request 14. Provide the following with respect to new tap installations:

a. Provide the number of installations during the test year.

b. State whether labor costs were capitalized and, if so, provide the total amount and designate the line in the fixed assets listing that reflects the capitalization.

c. State whether material costs were capitalized and, if so, provide the total amount and designate the line in the fixed assets listing that reflects the capitalization.

Response 14. See XLS tab DR1-14 New taps. These are CIAC Contributions in Aid of Construction collected during the Test Year. Frontier charges a flat fee of $800 for a meter set and new service line up to 100 ft, plus $3.00 per ft for excess length. Frontier crews install all new services. The actual labor, material, and equipment costs are not capitalized into the service line account because the individual projects are minimal cost and not worth tracking for 20+ year depreciation life. The meters and meter sets ($500 each) are capitalized into accounts 376 and 377 for the specific former entity (Auxier, Belfry etc.) where the service is installed. The pipe and materials (~$150 each), labor, equipment, and trucks are all capitalized under PRP, where the vast bulk of pipeline construction is booked into account 376 for each former entity.

DR1 REQUEST #14

CIAC - Contributions in Aid of Construction

KY FRONTIER NEW CONSTRUCTIONS

NO. OF TAP INSTALLATIONS	**CHART OF ACCOUNT**		**COST OF INSTALLATION**
1	380.02	EKU - CIAC	$ 1,000
3	380.10	CC-CIAC (CowCrk-Sigma)	$ 2,400
4	376.18	PGUP-CIAC (Public)	$ 4,775
1	380.23	MLG-CIAC (Mike Little)	$ 800
2	380.34	BUP (Belfry) -CIAC	$ 1,865
2	380.121	BTU-CIAC	$ 2,090
13 TOTAL		**TOTAL**	**$ 12,930**

AUXIER ROAD GAS NEW CONSTRUCTIONS

NO. OF TAP INSTALLATIONS			
5	16110	AUX-CIAC	$ 5,080
5 TOTAL		**TOTAL**	**$ 5,080**

KENTUCKY FRONTIER GAS, LLC
CASE NO. 2025-00277
FIRST REQUEST FOR INFORMATION RESPONSE

STAFF'S REQUEST DATED SEPTEMBER 26, 2025
REQUEST 15
RESPONSIBLE PARTY: Steven Shute

Request 15. Provide the number of occurrences and dollar amounts for late fees that were recorded during the calendar years 2024 and 2025 year to date.

Response 15. See pdf DR1-15 Late fees. Frontier charges 10% of outstanding balance upon billing of the following month's service. This is a steep penalty, and Frontier is lenient with customers that have a good payment record, giving grace on request up to one time per year. Even so, the same "frequent flyers" are consistently delinquent, about 700 each month are paying late fees (15% of total customers). Frontier is still forced to write off uncollectible, bad debts of $20 to $40,000 each year, but which would grow far worse if late fees were less onerous.

DR1 REQUEST #15

Late Payment Penalties

CY 2024	Occurrences	Amount	Adjustments
Jan	735	$ 7,212.00	$ (10.60)
Feb	789	$ 15,135.00	$ (26.54)
Mar	742	$ 9,750.00	$ (60.44)
Apr	750	$ 9,404.00	$ (53.81)
May	706	$ 6,122.00	$ (7.63)
Jun	645	$ 3,559.00	$ -
Jul	677	$ 2,049.00	$ -
Aug	652	$ 1,983.00	$ -
Sep	705	$ 3,724.00	$ (18.76)
Oct	636	$ 2,037.00	$ -
Nov	808	$ 6,466.00	$ (998.73)
Dec	732	$ 7,043.00	$ (48.97)
Totals	**8577**	**$ 74,484.00**	**$ (1,225.48)**
			$ 73,258.52

CY 2025	Occurrences	Amount	Adjustments
Jan	974	$ 18,990.00	$ (30.53)
Feb	1046	$ 32,429.00	$ (1,251.66)
Mar	645	$ 9,420.00	$ (5,353.70)
Apr	726	$ 14,241.00	$ (6.01)
May	794	$ 11,061.00	$ (15.68)
Jun	788	$ 5,127.00	$ -
Jul	676	$ 5,152.00	$ (16.92)
Aug	610	$ 1,663.00	$ (9.42)
Sep	617	$ 1,691.00	$ -
Totals	**6876**	**$ 99,774.00**	**$ (6,683.92)**
			$ 93,090.08