

Navitas KY NG, LLC		Clinton	Clinton	Clinton	Clinton	Clinton	Floyd-Johnson	Floyd-Johnson
Allocation - Income Statement	Total	Residential	Commercial	Base Industrial	Mut. Curt. Ind.	Agriculture	Residential	Commercial
	Company	C-Residential	C-Commercial	C-Industrial	C-MCI	C-Agriculture	FJ-Residential	FJ-Commercial
Operating Revenues								
Base Rate Revenues		22,474	106,398		59,079	24,144	263,983	35,003
PGA/GCR Revenues		12,228	110,257		22,820	29,678	84,263	15,552
Penalties and Service Charges		547	3,412		1,290	848	5,485	796
Unbilled Revenues		9,522	59,446		22,471	14,768	95,552	13,871
B&W FERC 19-430- Fee		528	3,295		1,245	818	5,295	769
Other Utility Operating Income		(1,067)	(6,660)		(2,518)	(1,655)	(10,706)	(1,554)
Reconciliation Adjustment		293	1,829		691	454	2,939	427
Total Operating Revenues		44,524	277,977		105,079	69,056	446,812	64,864
Operating Expenses								
O&M Expenses		127,761	406,752		278,178	129,311	772,487	95,790
Depreciation		3,525	5,109		35,468	2,481	20,281	2,260
Amortization		3,948	5,233		4,674	2,396	22,494	2,426
Taxes Other than Income		1,552	2,539		5,818	1,319	9,060	1,058
Less: Gas Purchases		37,716	288,319		206,850	75,389	259,906	40,667
Total Operating Expenses		99,071	131,314		117,287	60,119	564,415	60,867
Operating Ratio		0.88	0.88		0.88	0.88	0.88	0.88
Net Income Allowable		13,510	17,906		15,994	8,198	76,966	8,300
Revenue Requirements								
Total Operating Expenses		99,071	131,314		117,287	60,119	564,415	60,867
Net Income Allowable	154,119	13,510	17,906	13,245	15,994	8,198	76,966	8,300
Interest Expense	180,891	11,698	19,135	20,009	43,848	9,944	68,284	7,974
Gas Purchases		37,716	288,319		206,850	75,389	259,906	40,667
Total Revenue Requirement		161,995	456,674		383,979	153,650	969,572	117,808
Less: Other Operating Revenues	(276,186)	(9,529)	(59,493)	(60,388)	(22,489)	(14,779)	(95,627)	(13,882)
Less: Interest Income	(28,726)	(991)	(6,188)	(6,281)	(2,339)	(1,537)	(9,946)	(1,444)
Revenue Required from Rates		151,474	390,994		359,150	137,333	863,999	102,482
Less: Gas Purchases		(37,716)	(288,319)		(206,850)	(75,389)	(259,906)	(40,667)
Revenue Required from Base Rates		113,759	102,675		152,300	61,944	604,093	61,815
Required Revenue Increase	575,149	91,284	(3,724)	(10,354)	93,221	37,800	340,110	26,812
Current Operating Ratio	0.88	2.23	0.47	0.34	1.12	0.87	1.26	0.94
Revenue %	100.00%	3.45%	21.54%	21.86%	8.14%	5.35%	34.62%	5.03%

Navitas KY NG, LLC										
Allocation to Customer Classes	Allocation Factor	Total Company	Clinton Residential C-Residential	Clinton Commercial C-Commercial	Clinton Base Industrial C-Industrial	Clinton Mut. Curt. Ind. C-MCI	Clinton Agriculture C-Agriculture	Floyd-Johnson Residential FJ-Residential	Floyd-Johnson Commercial FJ-Commercial	Classification Factor
TOTAL										
GROSS PLANT IN SERVICE										
Distribution Plant										
(37400) Land and Land Rights		264,499								Mains
- Demand	MAINS-D	149,578	4,867	17,866	23,346	53,240	11,902	32,891	5,465	57%
- Customer	MAINS-C	114,921	14,835	9,602	2,470	-	1,116	79,965	6,933	43%
- Commodity		-	-	-	-	-	-	-	-	0%
Total		264,499	19,702	27,469	25,816	53,240	13,017	112,856	12,398	
(37600) Mains		4,093,910								Mains
- Demand	Design Day	2,315,169	129,605	475,759	371,481	-	316,931	875,853	145,539	57%
- Customer	Bill&L-Ind	1,778,742	229,615	148,622	38,235	-	17,267	1,237,698	107,304	43%
- Commodity		-	-	-	-	-	-	-	-	0%
Total		4,093,910	359,220	624,381	409,716	-	334,198	2,113,551	252,843	
(37600) Mains - Direct		1,667,906								DEM
- Demand	Direct-Industrial	1,667,906	-	-	250,186	1,417,720	-	-	-	100%
- Customer		-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	0%
Total		1,667,906	-	-	250,186	1,417,720	-	-	-	
(38000) Services		251,298								CUS
- Demand		-	-	-	-	-	-	-	-	0%
- Customer	Bills	251,298	32,395	20,968	5,394	348	2,436	174,618	15,139	100%
- Commodity		-	-	-	-	-	-	-	-	0%
Total		251,298	32,395	20,968	5,394	348	2,436	174,618	15,139	
Contributions in Aid of Construction		(472,682)								DISTPLT
- Demand	DISTPLT-D	(252,736)	(13,789)	(50,617)	(40,486)	(5,459)	(33,719)	(93,183)	(15,484)	53%
- Customer	DISTPLT-C	(219,945)	(28,388)	(18,375)	(4,727)	(36)	(2,135)	(153,019)	(13,266)	47%
- Commodity	DISTPLT-E	-	-	-	-	-	-	-	-	0%
Total		(472,682)	(42,177)	(68,991)	(45,213)	(5,495)	(35,854)	(246,202)	(28,750)	
Total Distribution Plant		5,804,930								
- Demand		3,879,916	120,684	443,009	604,527	1,465,501	295,114	815,561	135,520	
- Customer		1,925,014	248,456	160,818	41,372	312	18,684	1,339,262	116,109	
- Commodity		-	-	-	-	-	-	-	-	
Total		5,804,930	369,140	603,827	645,899	1,465,813	313,798	2,154,823	251,630	
General Plant										
Leasehold Improvements		16,974								DISTPLT
- Demand	DISTPLT-D	9,076	495	1,818	1,454	196	1,211	3,346	556	53%
- Customer	DISTPLT-C	7,898	1,019	660	170	1	77	5,495	476	47%
- Commodity	DISTPLT-E	-	-	-	-	-	-	-	-	0%
Total		16,974	1,515	2,477	1,624	197	1,287	8,841	1,032	
Legal Expenses		237,418								DISTPLT
- Demand	DISTPLT-D	126,944	6,926	25,424	20,335	2,742	16,936	46,804	7,777	53%
- Customer	DISTPLT-C	110,474	14,259	9,229	2,374	18	1,072	76,858	6,663	47%
- Commodity	DISTPLT-E	-	-	-	-	-	-	-	-	0%
Total		237,418	21,184	34,653	22,709	2,760	18,008	123,662	14,441	
Total General Plant		254,392								
- Demand		136,020	7,421	27,241	21,789	2,938	18,147	50,150	8,333	
- Customer		118,372	15,278	9,889	2,544	19	1,149	82,353	7,140	
- Commodity		-	-	-	-	-	-	-	-	
Total		254,392	22,699	37,130	24,333	2,957	19,296	132,503	15,473	
Total Utility Plant		6,059,322								
- Demand		4,015,936	128,105	470,250	626,316	1,468,439	313,261	865,711	143,854	
- Customer		2,043,386	263,734	170,707	43,916	332	19,833	1,421,615	123,249	
- Commodity		-	-	-	-	-	-	-	-	
Total		6,059,322	391,839	640,957	670,232	1,468,770	333,094	2,287,326	267,103	

Navitas KY NG, LLC											
Allocation to Customer Classes	Allocation	Total	Clinton	Clinton	Clinton	Clinton	Clinton	Floyd-Johnson	Floyd-Johnson		
TOTAL	Factor	Company	Residential	Commercial	Base Industrial	Mut. Curt. Ind.	Agriculture	Residential	Commercial	Classification	
			C-Residential	C-Commercial	C-Industrial	C-MCI	C-Agriculture	FJ-Residential	FJ-Commercial	Factor	
ACCUMULATED DEPRECIATION											
Distribution Plant											
(37400) Land and Land Rights		-								Mains	
- Demand	MAINS-D	-	-	-	-	-	-	-	-	57%	
- Customer	MAINS-C	-	-	-	-	-	-	-	-	43%	
- Commodity		-	-	-	-	-	-	-	-	0%	
Total		-	-	-	-	-	-	-	-		
(37600) Mains		(3,045,556)								Mains	
- Demand	Design Day	(1,722,308)	(96,416)	(353,928)	(276,354)	-	(235,772)	(651,568)	(108,270)	57%	
- Customer	Billbox-Ind	(1,323,248)	(170,816)	(110,564)	(28,444)	-	(12,846)	(920,753)	(79,826)	43%	
- Commodity		-	-	-	-	-	-	-	-	0%	
Total		(3,045,556)	(267,232)	(464,492)	(304,797)	-	(248,618)	(1,572,320)	(188,096)		
(37600) Mains - Direct		(408,855)								DEM	
- Demand	Direct-Industrial	(408,855)	-	-	(61,328)	(347,526)	-	-	-	100%	
- Customer		-	-	-	-	-	-	-	-	0%	
- Commodity		-	-	-	-	-	-	-	-	0%	
Total		(408,855)	-	-	(61,328)	(347,526)	-	-	-		
(38000) Services		4,680								CUS	
- Demand	Bills	-	-	-	-	-	-	-	-	0%	
- Customer		4,680	603	391	100	6	45	3,252	282	100%	
- Commodity		-	-	-	-	-	-	-	-	0%	
Total		4,680	603	391	100	6	45	3,252	282		
Contributions in Aid of Construction		484,390								DISTPLT	
- Demand	DISTPLT-D	258,997	14,130	51,870	41,489	5,595	34,554	95,491	15,868	53%	
- Customer	DISTPLT-C	225,393	29,091	18,830	4,844	37	2,188	156,810	13,595	47%	
- Commodity	DISTPLT-E	-	-	-	-	-	-	-	-	0%	
Total		484,390	43,221	70,700	46,333	5,631	36,742	252,301	29,462		
Total Distribution Plant		(2,965,340)									
- Demand		(1,872,166)	(82,286)	(302,058)	(296,193)	(341,932)	(201,219)	(556,076)	(92,402)		
- Customer		(1,093,174)	(141,121)	(91,344)	(23,499)	43	(10,613)	(760,691)	(65,949)		
- Commodity		-	-	-	-	-	-	-	-		
Total		(2,965,340)	(223,407)	(393,401)	(319,692)	(341,889)	(211,831)	(1,316,767)	(158,351)		
General Plant											
Leasehold Improvements		(3,018)								DISTPLT	
- Demand	DISTPLT-D	(1,613)	(88)	(323)	(258)	(35)	(215)	(595)	(99)	53%	
- Customer	DISTPLT-C	(1,404)	(181)	(117)	(30)	(0)	(14)	(977)	(85)	47%	
- Commodity	DISTPLT-E	-	-	-	-	-	-	-	-	0%	
Total		(3,018)	(269)	(440)	(289)	(35)	(229)	(1,572)	(184)		
Legal Expenses		(130,750)								DISTPLT	
- Demand	DISTPLT-D	(69,910)	(3,814)	(14,001)	(11,199)	(1,510)	(9,327)	(25,776)	(4,283)	53%	
- Customer	DISTPLT-C	(60,840)	(7,852)	(5,083)	(1,308)	(10)	(591)	(42,327)	(3,670)	47%	
- Commodity	DISTPLT-E	-	-	-	-	-	-	-	-	0%	
Total		(130,750)	(11,667)	(19,084)	(12,506)	(1,520)	(9,918)	(68,103)	(7,953)		
Total General Plant		(133,767)									
- Demand		(71,524)	(3,902)	(14,324)	(11,457)	(1,545)	(9,542)	(26,370)	(4,382)		
- Customer		(62,244)	(8,034)	(5,200)	(1,338)	(10)	(604)	(43,304)	(3,754)		
- Commodity		-	-	-	-	-	-	-	-		
Total		(133,767)	(11,936)	(19,524)	(12,795)	(1,555)	(10,146)	(69,674)	(8,136)		
Total Utility Plant		(3,099,107)									
- Demand		(1,943,690)	(86,188)	(316,382)	(307,651)	(343,477)	(210,761)	(582,447)	(96,784)		
- Customer		(1,155,418)	(149,155)	(96,543)	(24,837)	33	(11,217)	(803,995)	(69,704)		
- Commodity		-	-	-	-	-	-	-	-		
Total		(3,099,107)	(235,343)	(412,926)	(332,487)	(343,444)	(221,977)	(1,386,442)	(166,488)		

Navitas KY NG, LLC										
Allocation to Customer Classes	Allocation Factor	Total Company	Clinton Residential C-Residential	Clinton Commercial C-Commercial	Clinton Base Industrial C-Industrial	Clinton Mut. Curt. Ind. C-MCI	Clinton Agriculture C-Agriculture	Floyd-Johnson Residential FJ-Residential	Floyd-Johnson Commercial FJ-Commercial	Classification Factor
TOTAL										
Total Net Plant		2,960,215								
- Demand		2,072,246	41,916	153,868	318,666	1,124,962	102,500	283,264	47,069	
- Customer		887,969	114,579	74,164	19,079	364	8,617	617,620	53,546	
- Commodity		-	-	-	-	-	-	-	-	
Total Net Plant		2,960,215	156,496	228,031	337,745	1,125,327	111,117	900,884	100,615	
OPERATIONS & MAINTENANCE EXPENSES										
Production Expenses										
Operations Expenses										
(804) Natural Gas City Gate Purchases		1,122,605								COM
- Demand		-	-	-	-	-	-	-	-	0%
- Customer		-	-	-	-	-	-	-	-	0%
- Commodity	Sales	1,122,605	37,716	288,319	213,757	206,850	75,389	259,906	40,667	100%
Total		1,122,605	37,716	288,319	213,757	206,850	75,389	259,906	40,667	
Total Production Operations Expenses		1,122,605								
- Demand		-	-	-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	-	-	
- Commodity		1,122,605	37,716	288,319	213,757	206,850	75,389	259,906	40,667	
Total		1,122,605	37,716	288,319	213,757	206,850	75,389	259,906	40,667	
Total Production O&M										
- Demand		-	-	-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	-	-	
- Commodity		1,122,605	37,716	288,319	213,757	206,850	75,389	259,906	40,667	
Total		1,122,605	37,716	288,319	213,757	206,850	75,389	259,906	40,667	
Distribution Expenses										
Operations Expenses										
(874) Mains Expenses		121,997								Mains
- Demand	MAINS-D	68,991	2,245	8,241	10,768	24,556	5,490	15,171	2,521	57%
- Customer	MAINS-C	53,006	6,842	4,429	1,139	-	515	36,883	3,198	43%
- Commodity		-	-	-	-	-	-	-	-	0%
Total		121,997	9,087	12,670	11,907	24,556	6,004	52,054	5,719	
(874) Services Expenses		29,788								CUS
- Demand		-	-	-	-	-	-	-	-	0%
- Customer	Bills	29,788	3,840	2,485	639	41	289	20,699	1,795	100%
- Commodity		-	-	-	-	-	-	-	-	0%
Total		29,788	3,840	2,485	639	41	289	20,699	1,795	
Total Dist. Operations Expenses		151,785								
- Demand		68,991	2,245	8,241	10,768	24,556	5,490	15,171	2,521	
- Customer		82,794	10,682	6,914	1,779	41	803	57,582	4,992	
- Commodity		-	-	-	-	-	-	-	-	
Total		151,785	12,927	15,155	12,547	24,598	6,293	72,752	7,513	
Maintenance Expense										
(887) Maintenance of Mains		52,859								Mains
- Demand	MAINS-D	29,893	973	3,571	4,666	10,640	2,379	6,573	1,092	57%
- Customer	MAINS-C	22,966	2,965	1,919	494	-	223	15,981	1,385	43%
- Commodity		-	-	-	-	-	-	-	-	0%
Total		52,859	3,937	5,489	5,159	10,640	2,601	22,554	2,478	
Total Dist. Maintenance Expenses		52,859								
- Demand		29,893	973	3,571	4,666	10,640	2,379	6,573	1,092	
- Customer		22,966	2,965	1,919	494	-	223	15,981	1,385	
- Commodity		-	-	-	-	-	-	-	-	
Total		52,859	3,937	5,489	5,159	10,640	2,601	22,554	2,478	
Total Distribution O&M		204,644								
- Demand		98,884	3,218	11,811	15,433	35,196	7,868	21,744	3,613	
- Customer		105,760	13,647	8,833	2,272	41	1,026	73,562	6,378	
- Commodity		-	-	-	-	-	-	-	-	
Total		204,644	16,865	20,645	17,706	35,238	8,894	95,306	9,991	

Navitas KY NG, LLC										
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TOTAL										
Customer Account Expense										
(903) Customer records and collection expenses		39,917								CUS
- Demand		-	-	-	-	-	-	-	-	0%
- Customer	Bills	39,917	5,146	3,331	857	55	387	27,737	2,405	100%
- Commodity		-	-	-	-	-	-	-	-	0%
Total		39,917	5,146	3,331	857	55	387	27,737	2,405	
Total Customer Account Expenses										
- Demand		-	-	-	-	-	-	-	-	
- Customer		39,917	5,146	3,331	857	55	387	27,737	2,405	
- Commodity		-	-	-	-	-	-	-	-	
Total		39,917	5,146	3,331	857	55	387	27,737	2,405	
Customer Service Expenses										
(908) Customer Assistance		27,148								CUS
- Demand		-	-	-	-	-	-	-	-	0%
- Customer	Bills	27,148	3,500	2,265	583	38	263	18,864	1,635	100%
- Commodity		-	-	-	-	-	-	-	-	0%
Total		27,148	3,500	2,265	583	38	263	18,864	1,635	
(909) Informational and instructional advertising		90								CUS
- Demand		-	-	-	-	-	-	-	-	0%
- Customer	Bills	90	12	8	2	0	1	63	5	100%
- Commodity		-	-	-	-	-	-	-	-	0%
Total		90	12	8	2	0	1	63	5	
Total Customer Service Expenses										
- Demand		-	-	-	-	-	-	-	-	
- Customer		27,238	3,511	2,273	585	38	264	18,927	1,641	
- Commodity		-	-	-	-	-	-	-	-	
Total		27,238	3,511	2,273	585	38	264	18,927	1,641	
Administrative & General Expense										
(920) Administrative and General Salaries		233,629								O&MxAG
- Demand		104,358	4,730	17,362	16,537	16,890	11,566	31,962	5,311	45%
- Customer	O&MxAG-D	129,271	16,679	10,796	2,777	68	1,254	89,903	7,794	55%
- Commodity	O&MxAG-E	-	-	-	-	-	-	-	-	0%
Total		233,629	21,408	28,157	19,314	16,958	12,820	121,866	13,105	
(921) Office Supplies & Expense		27,863								O&MxAG
- Demand		12,446	564	2,071	1,972	2,014	1,379	3,812	633	45%
- Customer	O&MxAG-D	15,417	1,989	1,288	331	8	150	10,722	930	55%
- Commodity	O&MxAG-E	-	-	-	-	-	-	-	-	0%
Total		27,863	2,553	3,358	2,303	2,022	1,529	14,534	1,563	
(923) Outside Services		109,613								O&MxAG
- Demand		48,962	2,219	8,146	7,759	7,924	5,426	14,996	2,492	45%
- Customer	O&MxAG-D	60,651	7,825	5,065	1,303	32	588	42,181	3,657	55%
- Commodity	O&MxAG-E	-	-	-	-	-	-	-	-	0%
Total		109,613	10,044	13,211	9,062	7,956	6,015	57,177	6,149	
(924) Property Insurance		57,418								DISTPLT
- Demand		30,701	1,675	6,149	4,918	663	4,096	11,319	1,881	53%
- Customer	DISTPLT-D	26,717	3,448	2,232	574	4	259	18,588	1,611	47%
- Commodity	DISTPLT-E	-	-	-	-	-	-	-	-	0%
Total		57,418	5,123	8,381	5,492	667	4,355	29,907	3,492	
(925) Injuries and Damages		2,429								O&MxAG
- Demand		1,085	49	180	172	176	120	332	55	45%
- Customer	O&MxAG-D	1,344	173	112	29	1	13	935	81	55%
- Commodity	O&MxAG-E	-	-	-	-	-	-	-	-	0%
Total		2,429	223	293	201	176	133	1,267	136	

Navitas KY NG, LLC										
Allocation to Customer Classes	Allocation Factor	Total Company	Clinton Residential C-Residential	Clinton Commercial C-Commercial	Clinton Base Industrial C-Industrial	Clinton Mut. Curt. Ind. C-MCI	Clinton Agriculture C-Agriculture	Floyd-Johnson Residential FJ-Residential	Floyd-Johnson Commercial FJ-Commercial	Classification Factor
TOTAL										
(926) Employee Welfare and Pensions		79,797								O&MxAG
- Demand	O&MxAG-D	35,644	1,615	5,930	5,648	5,769	3,950	10,917	1,814	45%
- Customer	O&MxAG-C	44,153	5,697	3,687	949	23	428	30,707	2,662	55%
- Commodity	O&MxAG-E	-	-	-	-	-	-	-	-	0%
Total		79,797	7,312	9,617	6,597	5,792	4,379	41,624	4,476	
(928) Regulatory Commission Expense		1,604								O&MxAG
- Demand	O&MxAG-D	716	32	119	114	116	79	219	36	45%
- Customer	O&MxAG-C	887	114	74	19	0	9	617	54	55%
- Commodity	O&MxAG-E	-	-	-	-	-	-	-	-	0%
Total		1,604	147	193	133	116	88	837	90	
(930.2) Miscellaneous General Expense		-								O&MxAG
- Demand	O&MxAG-D	-	-	-	-	-	-	-	-	45%
- Customer	O&MxAG-C	-	-	-	-	-	-	-	-	55%
- Commodity	O&MxAG-E	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	
(931) Rents		187,669								DISTPLT
- Demand	DISTPLT-D	100,344	5,475	20,096	16,074	2,167	13,387	36,996	6,148	53%
- Customer	DISTPLT-C	87,325	11,271	7,295	1,877	14	848	60,753	5,267	47%
- Commodity	DISTPLT-E	-	-	-	-	-	-	-	-	0%
Total		187,669	16,745	27,392	17,951	2,182	14,235	97,750	11,415	
(932) Maintenance of General Plant		10,850								DISTPLT
- Demand	DISTPLT-D	5,801	317	1,162	929	125	774	2,139	355	53%
- Customer	DISTPLT-C	5,049	652	422	109	1	49	3,512	305	47%
- Commodity	DISTPLT-E	-	-	-	-	-	-	-	-	0%
Total		10,850	968	1,584	1,038	126	823	5,651	660	
Total A&G Expense		710,871								
- Demand		340,056	16,676	61,214	54,123	35,845	40,779	112,693	18,726	
- Customer		370,815	47,848	30,971	7,968	152	3,598	257,918	22,361	
- Commodity		-	-	-	-	-	-	-	-	
Total		710,871	64,524	92,185	62,091	35,997	44,377	370,611	41,087	
Total O&M Expenses		2,105,274								
- Demand		438,940	19,894	73,026	69,556	71,041	48,647	134,437	22,339	
- Customer		543,730	70,152	45,407	11,682	286	5,276	378,143	32,784	
- Commodity		1,122,605	37,716	288,319	213,757	206,850	75,389	259,906	40,667	
Total		2,105,274	127,761	406,752	294,995	278,178	129,311	772,487	95,790	
DEPRECIATION EXPENSE										
Distribution Plant										
(37600) Mains		28,368								Mains
- Demand	Design Day	16,043	898	3,297	2,574	-	2,196	6,069	1,008	57%
- Customer	Billsxl-Ind	12,325	1,591	1,030	265	-	120	8,576	744	43%
- Commodity		-	-	-	-	-	-	-	-	0%
Total		28,368	2,489	4,327	2,839	-	2,316	14,645	1,752	
(37600) Mains - Direct		41,698								DEM
- Demand	Direct-Industrial	41,698	-	-	6,255	35,443	-	-	-	100%
- Customer		-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	0%
Total		41,698	-	-	6,255	35,443	-	-	-	
(38000) Services		7,163								CUS
- Demand	Bills	-	-	-	-	-	-	-	-	0%
- Customer		7,163	923	598	154	10	69	4,977	431	100%
- Commodity		-	-	-	-	-	-	-	-	0%
Total		7,163	923	598	154	10	69	4,977	431	

Navitas KY NG, LLC										
Allocation to Customer Classes	Allocation Factor	Total Company	Clinton Residential C-Residential	Clinton Commercial C-Commercial	Clinton Base Industrial C-Industrial	Clinton Mut. Curt. Ind. C-MCI	Clinton Agriculture C-Agriculture	Floyd-Johnson Residential FJ-Residential	Floyd-Johnson Commercial FJ-Commercial	Classification Factor
TOTAL										
Total Distribution Plant		77,228								
- Demand		57,740	898	3,297	8,829	35,443	2,196	6,069	1,008	
- Customer		19,488	2,514	1,627	419	10	189	13,553	1,175	
- Commodity		-	-	-	-	-	-	-	-	
Total		77,228	3,412	4,924	9,247	35,453	2,385	19,622	2,184	
Leasehold Improvements		1,139								DISTPLT
- Demand	DISTPLT-D	609	33	122	98	13	81	224	37	53%
- Customer	DISTPLT-C	530	68	44	11	0	5	369	32	47%
- Commodity	DISTPLT-E	-	-	-	-	-	-	-	-	0%
Total		1,139	102	166	109	13	86	593	69	
Legal Expenses		126								DISTPLT
- Demand	DISTPLT-D	67	4	13	11	1	9	25	4	53%
- Customer	DISTPLT-C	59	8	5	1	0	1	41	4	47%
- Commodity	DISTPLT-E	-	-	-	-	-	-	-	-	0%
Total		126	11	18	12	1	10	66	8	
Total General Plant		1,264								
- Demand		676	37	135	108	15	90	249	41	
- Customer		588	76	49	13	0	6	409	35	
- Commodity		-	-	-	-	-	-	-	-	
Total		1,264	113	185	121	15	96	659	77	
Total Utility Plant		78,492								
- Demand		58,416	935	3,432	8,937	35,458	2,286	6,318	1,050	
- Customer		20,076	2,590	1,677	431	10	195	13,963	1,211	
- Commodity		-	-	-	-	-	-	-	-	
Total Utility Plant		78,492	3,525	5,109	9,368	35,468	2,481	20,281	2,260	
Total Taxes Other than Income		24,000								UPIS
- Demand	UPIS-D	15,906	507	1,863	2,481	5,816	1,241	3,429	570	66%
- Customer	UPIS-C	8,094	1,045	676	174	1	79	5,631	488	34%
- Commodity	UPIS-E	-	-	-	-	-	-	-	-	0%
Total		24,000	1,552	2,539	2,655	5,818	1,319	9,060	1,058	
Amortization Expense		45,043								OPEXP
- Demand	OPEXP-D	21,305	886	3,251	3,361	4,662	2,166	5,985	994	47%
- Customer	OPEXP-C	23,738	3,063	1,982	510	12	230	16,509	1,431	53%
- Commodity	OPEXP-E	-	-	-	-	-	-	-	-	0%
Total		45,043	3,948	5,233	3,871	4,674	2,396	22,494	2,426	
Total Operating Expenses		2,252,810								
- Demand		534,567	22,221	81,571	84,335	116,977	54,339	150,169	24,953	
- Customer		595,638	76,850	49,743	12,797	310	5,779	414,246	35,914	
- Commodity		1,122,605	37,716	288,319	213,757	206,850	75,389	259,906	40,667	
Total		2,252,810	136,787	419,633	310,889	324,137	135,508	824,322	101,534	
Interest Expense		180,891								UPIS
- Demand	UPIS-D	119,889	3,824	14,039	18,698	43,838	9,352	25,844	4,295	66%
- Customer	UPIS-C	61,002	7,873	5,096	1,311	10	592	42,440	3,679	34%
- Commodity	UPIS-E	-	-	-	-	-	-	-	-	0%
Total		180,891	11,698	19,135	20,009	43,848	9,944	68,284	7,974	

Navitas KY NG, LLC		Demand	Customer	Commodity
Allocation and Classification Factors		Classifiers	Allocator	Allocator
UTILITY PLANT AND DEPRECIATION EXPENSE				
Distribution Plant				
(37400) Land and Land Rights	Mains	MAINS-D	MAINS-C	
(37600) Mains	Mains	Design Day	BillsxL-Ind	
(37600) Mains - Direct	DEM	Direct-Industrial		
(38000) Services	CUS		Bills	
Contributions in Aid of Construction	DISTPLT	DISTPLT-D	DISTPLT-C	DISTPLT-E
General Plant				
Leasehold Improvements	DISTPLT	DISTPLT-D	DISTPLT-C	DISTPLT-E
Legal Expenses	DISTPLT	DISTPLT-D	DISTPLT-C	DISTPLT-E
O&M EXPENSES				
Production Expenses				
Operations Expenses				
(804) Natural Gas City Gate Purchases	COM			Sales
Distribution Expenses				
Operations Expenses				
(874) Mains Expenses	Mains	MAINS-D	MAINS-C	
(874) Services Expenses	CUS		Bills	
Maintenance Expense				
(887) Maintenance of Mains	Mains	MAINS-D	MAINS-C	
Customer Account Expense				
(903) Customer records and collection expenses	CUS		Bills	
Customer Service Expenses				
(908) Customer Assistance	CUS		Bills	
(909) Informational and instructional advertising	CUS		Bills	

Navitas KY NG, LLC					
Allocation and Classification Factors		Classifiers	Demand Allocator	Customer Allocator	Commodity Allocator
Administrative & General Expense					
(920) Administrative and General Salaries		O&MxAG	O&MxAG-D	O&MxAG-C	O&MxAG-E
(921) Office Supplies & Expense		O&MxAG	O&MxAG-D	O&MxAG-C	O&MxAG-E
(923) Outside Services		O&MxAG	O&MxAG-D	O&MxAG-C	O&MxAG-E
(924) Property Insurance		DISTPLT	DISTPLT-D	DISTPLT-C	DISTPLT-E
(925) Injuries and Damages		O&MxAG	O&MxAG-D	O&MxAG-C	O&MxAG-E
(926) Employee Welfare and Pensions		O&MxAG	O&MxAG-D	O&MxAG-C	O&MxAG-E
(928) Regulatory Commission Expense		O&MxAG	O&MxAG-D	O&MxAG-C	O&MxAG-E
(930.2) Miscellaneous General Expense		O&MxAG	O&MxAG-D	O&MxAG-C	O&MxAG-E
(931) Rents		DISTPLT	DISTPLT-D	DISTPLT-C	DISTPLT-E
(932) Maintenance of General Plant		DISTPLT	DISTPLT-D	DISTPLT-C	DISTPLT-E
TAXES					
Taxes Other than Income					
Total Taxes Other than Income		UPIS	UPIS-D	UPIS-C	UPIS-E
Interest Expense		UPIS	UPIS-D	UPIS-C	UPIS-E
Amortization Expense		OPEXP	OPEXP-D	OPEXP-C	OPEXP-E

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Navitas KY NG, LLC					
Summary of Classifiers					
Classifier Description	Classifier Code	Total	- Demand	- Customer	- Commodity

External Classifiers					
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Customer Factor	CUS	100.0%	0.0%	100.0%	0.0%
Demand Factor	DEM	100.0%	100.0%	0.0%	0.0%
Commodity Factor	COM	100.0%	0.0%	0.0%	100.0%
Mains (zero-intercept)	Mains	100.0%	56.6%	43.4%	0.0%

Internal Classifiers					
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Distribution Plant	DISTPLT	100.0%	53.5%	46.5%	0.0%
O&M Expenses less A&G	O&MxAG	100.0%	44.7%	55.3%	0.0%
Operating Expenses	OPEXP	100.0%	47.3%	52.7%	0.0%
Open 1	MAINS	100.0%	69.1%	30.9%	0.0%
Open 2	UPIS	100.0%	66.3%	33.7%	0.0%