

FOR ENTIRE AREA SERVED
KENTUCKY FRONTIER GAS, LLC

APPENDIX B

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P.S.C. KY. NO. 1

Original SHEET NO. 1

Kentucky Frontier Gas, LLC
(Name of Utility)

CANCELING P.S. KY.NO.

 SHEET NO.

RATES AND CHARGES

APPLICABLE: Entire area served

Frontier Residential and Small Commercial

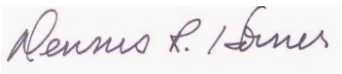
	<u>Base Rate</u>	<u>Rate</u>	<u>Total</u>
CUSTOMER CHARGE	\$ 21.0000		\$ 21.0000
ALL CCF	\$ 0.49090	\$ 0.77731	\$ 1.26821

Frontier Large Commercial

	<u>Base Rate</u>	<u>Rate</u>	<u>Total</u>
CUSTOMER CHARGE	\$ 75.0000		\$ 75.0000
ALL CCF	\$ 0.41390	\$ 0.77731	\$ 1.19121

DATE OF ISSUE June 30, 2026
Month/Date/Year

DATE EFFECTIVE August 1, 2026

ISSUED BY 

TITLE Agent

BY AUTHORITY OF ORDER OF THE PUBLIC SERVICE COMMISSION

IN CASE NO. 2026-00177 DATED June 26, 2026

KFG UNIFIED GAS COST RECOVERY RATE

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SCHEDULE I

GAS COST RECOVERY RATE SUMMARY

<u>Component</u>	<u>Unit</u>	<u>Amount</u>
Expected Gas Cost (EGC)	\$/Mcf \$	6.5666
+ Refund Adjustment (RA)	\$/Mcf \$	-
+ Actual Adjustment (AA)	\$/Mcf \$	1.2025
+ Balance Adjustment (BA)	\$/Mcf \$	0.0041
= Gas Cost Recovery Rate (GCR)	\$	7.7731

GCR to be effective for service rendered from:

May 1, 2026

A	<u>EXPECTED GAS COST CALCULATION</u>	<u>Unit</u>	<u>Amount</u>
	Total Expected Gas Cost (Schedule II)	\$	\$ 2,392,271
/	Sales for the 12 months ended <u>January 31, 2026</u>	Mcf	364,311
=	Expected Gas Cost (EGC)	\$/Mcf \$	6.5666
B	<u>REFUND ADJUSTMENT CALCULATION</u>	<u>Unit</u>	<u>Amount</u>
	Supplier Refund Adjustment for Reporting Period (Sch. III)	\$	-
+	Previous Quarter Supplier Refund Adjustment	\$/Mcf \$	-
+	Second Previous Quarter Supplier Refund Adjustment	\$/Mcf \$	-
+	Third Previous Quarter Supplier Refund Adjustment	\$/Mcf \$	-
=	Refund Adjustment (RA)	\$/Mcf \$	-
C	<u>ACTUAL ADJUSTMENT CALCULATION</u>		<u>Amount</u>
	Actual Adjustment for the Current Reporting Period (Sch. IV)	\$/Mcf \$	0.7447
+	Previous Quarter Reported Actual Adjustment	\$/Mcf \$	0.8111
+	Second Previous Quarter Reported Actual Adjustment	\$/Mcf \$	(0.1795)
+	Third Previous Quarter Reported Actual Adjustment	\$/Mcf \$	(0.1738)
=	Actual Adjustment (AA)	\$/Mcf \$	1.2025
D	<u>BALANCE ADJUSTMENT CALCULATION</u>	<u>Unit</u>	<u>Amount</u>
	Balance Adjustment for the Reporting Period (Sch. V)	\$/Mcf \$	(0.0009)
+	Previous Quarter Reported Balance Adjustment	\$/Mcf \$	0.0024
+	Second Previous Quarter Reported Balance Adjustment	\$/Mcf \$	0.0015
+	Third Previous Quarter Reported Balance Adjustment	\$/Mcf \$	0.0011
=	Balance Adjustment (BA)	\$/Mcf \$	0.0041

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Kentucky Frontier Gas, LLC - Unified

SCHEDULE II
EXPECTED GAS COST

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MCF Purchases for 12 months ended:

April 30, 2026

Supplier	Dth	Btu Factor	Mcf	Rate	(4) x (5) Cost
Columbia (Goble Roberts,Peoples)		N/A	10,466	\$ 6.5871	\$68,941
Cumberland Valley (Auxier)		1.1750	100,830	\$ 3.8044	\$383,602
Cumberland Valley (Sigma) includes \$1.25/Mcf DLR trans		1.1750	1,850	\$ 5.0544	\$9,351
Diversified Energy (39-E,181-S)		1.0251	1,451	\$ 4.4099	\$6,399
*** HI-Energy		1.1340	6,554	\$ 4.8195	\$31,587
* HTC (Sigma) includes \$1.25/Mcf DLR trans		1.0622	5,444	\$ 4.4366	\$24,153
EKM (Sigma) rate includes \$1.25/Mcf DLR trans		1.0750	0	\$ 11.5374	\$0
EKM (Sublett)		1.0750	376	\$ 10.2874	\$3,868
EKM (Public and Daysboro)		1.0750	108,156	\$ 10.2874	\$1,112,647
Magnum Drilling, Inc.		N/A	1,457	\$ 10.5000	\$15,299
Nytis (Auxier)		1.2000	1,123	\$ 3.3262	\$3,735
Nytis (Sigma) includes \$1.25/Mcf DLR trans		1.2000	8,018	\$ 3.9109	\$31,358
Quality (Belfry)		1.2001	33,820	\$ 3.4464	\$116,559
**** Slone Energy		0.9880	3,951	\$ 4.4459	\$17,566
Southern Energy (EKU,MLG,Price)		1.2643	49,423	\$ 4.9583	\$245,056
Southern Energy (Sigma) includes \$1.25/Mcf DLR trans		1.2643	50,221	\$ 6.2083	\$311,789
**** Spirit		1.1619	1,982	\$ 5.2286	\$10,363
** Tackett		1.0000	0	\$ 4.0000	\$0
Totals			385,122	\$ 6.6729	\$2,392,271

Line loss 12 months ended: Jan-26 based on purchases of 385,122 Mcf
and sales of 364,311 Mcf 5.4% L&U

	Unit	Amount
Total Expected Cost of Purchases (6)	\$	\$ 2,392,271
/ Mcf Purchases (4)	Mcf	385,122
= Average Expected Cost Per Mcf Purchased	\$/Mcf	\$ 6.2117
x Allowable Mcf Purchases (7.5% Limiter)	Mcf	385,122
= Total Expected Gas Cost (to Schedule 1A)	\$	\$ 2,392,271

Est Avg NYMEX Aug,Sep,Oct = \$3.2620/Dth + (\$-0.4902/Dth (TCO Appal Basis)	\$2.7718 Dth
Columbia of KY (Effective 5/29/2026)	\$6.5871 Mcf
Diversified = TCo Appal + 14% Fuel + \$1.05 Commodity + \$0.20 Demand	\$4.4099 Dth
EKM (Jefferson) = TCo Appal + \$5.75 cost factor + \$0.4479 L&U + \$0.60 FT/Mkt	\$9.5697 Dth
CVR = TCo Appal + 1.996% Fuel + \$0.0190 Commodity + \$0.3417 Demand + \$0.05 CVR Fee	\$3.2378 Dth
Magnum Drilling contract	\$10.5000 Mcf
Nytis (Auxier) = TCo Appal	\$2.7718 Dth
Nytis (Sigma) = TCo Appal. x .8	\$2.2174 Dth
Southern Energy = TCo Appal + \$1.1500/Dth	\$3.9218 Dth
Quality (Belfry) = TCo Appal+ \$0.10	\$2.8718 Dth
* Est 3 mo. TCo Appal x .8 = \$2.2174 < \$3.00/Dth; \$3.0000/Dth	\$3.0000 Dth
** Est 3 mo. TCo Appal x .8 = \$2.2174 < \$4.00/Dth; \$4.0000/Dth	\$4.0000 Dth
*** Est 3 mo. TCo Appal x .8 = \$2.2174 < \$4.25/Dth; \$4.2500/Dth	\$4.2500 Dth
**** Est 3 mo. TCo Appal x .8 = \$2.2174 < \$4.50/Dth; \$4.5000/Dth	\$4.5000 Dth
DLR Trans Cow Creek (Sigma) \$1.25/Mcf on Mcf from CVR,EQT,HTC,ING,EKM,Nytis,Plateau,So. Energy	

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6/27/2026		
NYMEX		
Aug	3.2870	
Sep	3.2340	
Oct	3.2650	
	<u>9.7860</u>	3.2620 NYMEX Avg
		<u>-0.4902 TCo Basis (2026 Avg.)</u>
		2.7718

KFG UnifiedSchedule IV
Actual Adjustment

For the 3 month period ending:

April 30, 2026

7.5% LIMITER

<u>Particulars</u>	<u>Unit</u>	<u>2/1/2026 to 4/30/2026</u>
Total Supply Volumes Purchased	Mcf	124,040
Total Cost of Volumes Purchased	\$	\$1,113,861
(divide by) Total Sales (5% Limiter)	Mcf	124,209
(equals) Unit Cost of Gas	\$/Mcf	\$8.9676
(minus) EGC in effect for month	\$/Mcf	\$6.7833
(equals) Difference	\$/Mcf	\$2.1843
(times) Actual sales during month	Mcf	124,209
(equals) Quarterly cost difference	\$	\$271,314

	<u>Unit</u>	<u>Amount</u>
Total cost difference	\$	\$271,314
(divide by) Sales for 12 months ended April 30, 2026	Mcf	364,311
(equals) Actual Adjustment for the Reporting Period		\$0.7447
(plus) Over-recovery component from collections through expired AAs		\$0.0000
(equals) Total Actual Adjustment for the Reporting Period (to Schedule I C)		\$0.7447

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SCHEDULE V
BALANCE ADJUSTMENT
For the Effective Date August 1, 2026

<u>Particulars</u>	<u>Unit</u>	<u>Amount</u>
Total cost difference used to compute AA of the GCR effective 4 quarters prior to the effective date of the currently effective GCR	\$	\$20,402
Less: Dollar amount resulting from the AA of <u>0.0569</u> \$/Mcf as used to compute the GCR in effect four quarters prior to the effective date of the currently effective GCR times the sales of <u>364,311</u> Mcf during the 12 month period the AA was in effect	\$	<u>\$20,729</u>
Equals: Balance Adjustment of the AA	\$	<u><u>(\$327)</u></u>
Total supplier refund adjustment including interest used to compute RA of the GCR effective 4 quarters prior to the effective date of the currently effective GCR	\$	\$0
Less: Dollar amount resulting from the RA of _____ \$/Mcf as used to compute the GCR in effect four quarters prior to the effective date of the currently effective GCR times the sales of _____ Mcf during the 12 month period the RA was in effect	\$	<u>\$0</u>
Equals: Balance Adjustment of the RA	\$	<u><u>\$0</u></u>
Total balance adjustment used to compute BA of the GCR effective 4 quarters prior to the effective date of the currently effective GCR	\$	\$1,258
Less: Dollar amount resulting from the BA of <u>0.0035</u> \$/Mcf as used to compute the GCR in effect four quarters prior to the effective date of the currently effective GCR times the sales of <u>364,311</u> Mcf during the 12 month period the BA was in effect	\$	<u>\$1,275</u>
Equals: Balance Adjustment of the BA	\$	<u><u>(\$17)</u></u>
Total Balance Adjustment Amount (1) + (2) + (3)	\$	(\$344)
Divide: Sales for 12 months ended January, 2026	Mcf	<u>364,311</u>
Equals: Balance Adjustment for the reporting period	\$/Mcf	(\$0.0009)