

COMMONWEALTH OF KENTUCKY  
BEFORE THE PUBLIC SERVICE COMMISSION

In the Matter of:

ELECTRONIC APPLICATION OF NAVITAS KY	)	CASE NO.
NG, LLC FOR AN ALTERNATIVE RATE FILING	)	2024-00252
PURSUANT TO 807 KAR 5:076	)	

ORDER

On September 18, 2024,<sup>1</sup> Navitas KY NG, LLC (Navitas) filed its application with the Commission requesting an adjustment to its gas service rates pursuant to 807 KAR 5:076.

Pursuant to 807 KAR 5:076, Section 11, the Commission hereby states that a Commission Staff's Report will not be issued in this proceeding. The information needed in this case will be obtained through the application and Commission Staff's Requests for Information. Navitas or any party to this proceeding may request a formal hearing pursuant to the procedural schedule appended hereto. The Commission finds that a procedural schedule<sup>2</sup> should be established to ensure the orderly review of Navitas' application. The procedural schedule is attached as Appendix A to this Order.

In addition, Navitas shall file on or before the date set forth in the procedural schedule its responses to the Commission Staff's Request for Information, attached to

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<sup>1</sup> Navitas tendered its application on August 2, 2024. By letters dated August 7, 2024, August 29, 2024, and September 10, 2024, the Commission rejected the application for filing deficiencies. The deficiencies were subsequently cured, and the application is deemed filed on September 18, 2024.

<sup>2</sup> No action is necessary to suspend the effective date of Navitas' proposed rates for service. Pursuant to 807 KAR 5:076, Section 7(1), an applicant who applies for a rate adjustment pursuant to the procedures set for in 807 KAR 5:076 may not place its proposed rates into effect until the Commission approves those rates or six months from the date of the filing of its application.

this Order as Appendix B, and shall respond to any future requests for information propounded by Commission Staff by the date or dates set forth on any such requests.

IT IS THEREFORE ORDERED that:

1. The procedural schedule set forth in Appendix A to this Order shall be followed.

2. The Commission directs the parties to the Commission's July 22, 2021 Order in Case No. 2020-00085<sup>3</sup> regarding filings with the Commission.

3. On or before the date set forth in the procedural schedule, Navitas shall file its responses to the Commission Staff's request for information, attached to this Order as Appendix B.

4. Navitas shall respond to any additional requests for information propounded by Commission Staff as provided in those requests.

5. If a party requests a hearing or informal conference, then the party shall make the request in writing and state the reason why a hearing or informal conference is necessary.

6. A party's failure to request a hearing or informal conference shall be deemed a waiver of all rights to a hearing on the application and a request that the case stand submitted for decision.

7. As set forth in 807 KAR 5:001, Section 4(11)(a), a person requesting permissive intervention in a Commission proceeding is required to demonstrate either (1)

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<sup>3</sup> Case No. 2020-00085, *Electronic Emergency Docket Related to the Novel Coronavirus COVID-19* (Ky. PSC July 22, 2021), Order (in which the Commission ordered that for case filings made on and after March 16, 2020, filers are NOT required to file the original physical copies of the filings required by 807 KAR 5:001, Section 8).

a special interest in the proceeding that is not adequately represented in the case, or (2) that the person requesting permissive intervention is likely to present issues or develop facts that will assist the Commission in fully considering the matter without unduly complicating or disrupting the proceedings. Therefore, any person requesting to intervene in a Commission proceeding must state with specificity the person's special interest that is not otherwise adequately represented or the issues and facts the person will present that will assist the Commission in fully considering the matter. A mere recitation of the quantity of the utility consumed by the movant or a general statement regarding a potential impact of possible modification of rates will not be deemed sufficient to establish a special interest.

8. Any motion to intervene filed after the date established in the procedural schedule attached as Appendix A to this Order shall also show good cause for being untimely. If the untimely motion is granted, the movant shall accept and abide by the existing procedural schedule.

9. Navitas shall give notice of the hearing in accordance with the provisions set forth in 807 KAR 5:001, Section 9(2). In addition, the notice of hearing shall include the following statement: "This hearing will be streamed live and may be viewed on the PSC website, [psc.ky.gov](http://psc.ky.gov)"; and "Public comments may be made at the beginning of the hearing. Those wishing to make oral public comments may do so by following the instructions listed on the PSC website, [psc.ky.gov](http://psc.ky.gov)." At the time publication is requested, Navitas shall forward a duplicate of the notice and request to the Commission.

10. At any public hearing in this matter, neither opening statements nor summarization of direct testimonies shall be permitted.

11. Pursuant to KRS 278.360 and 807 KAR 5:001, Section 9(9), a digital video recording shall be made of the hearing.

12. The Commission does not look favorably upon motions for continuance. Accordingly, motions for extensions of time with respect to the schedule herein shall be made in writing and will be granted only upon a showing of good cause.

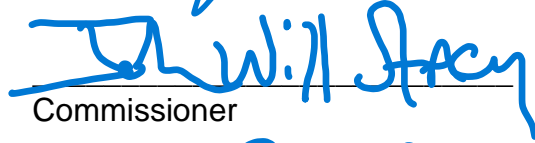
13. Nothing contained herein shall prevent the Commission from entering further Orders in this matter.

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PUBLIC SERVICE COMMISSION

  
\_\_\_\_\_

Chairman

  
\_\_\_\_\_

Commissioner

  
\_\_\_\_\_

Commissioner



ATTEST:

  
\_\_\_\_\_  
Executive Director

APPENDIX A

APPENDIX TO AN ORDER OF THE KENTUCKY PUBLIC SERVICE  
COMMISSION IN CASE NO. 2024-00252 DATED OCT 09 2024

Requests for intervention shall be filed no later than ..... 10/16/2024

Navitas shall file responses to the request for  
In Appendix B to this Order no later than ..... 10/23/2024

All requests for information to Navitas  
shall be filed no later than ..... 11/07/2024

Navitas shall file responses to requests  
for information no later than ..... 11/22/2024

All supplemental requests for information to  
Navitas shall be filed no later than ..... 12/10/2024

Navitas shall file responses to supplemental  
requests for information no later than ..... 12/26/2024

A request for a formal hearing or statement  
that this case may be submitted based on  
the existing record shall be filed no later than ..... 01/13/2025

APPENDIX B

APPENDIX TO AN ORDER OF THE KENTUCKY PUBLIC SERVICE  
COMMISSION IN CASE NO. 2024-00252 DATED OCT 09 2024

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

Navitas KY NG, LLC (Navitas), pursuant to 807 KAR 5:001, shall file with the Commission an electronic version of the following information. The information requested is due on October 23, 2024. The Commission directs Navitas to the Commission's July 22, 2021, Order in Case No. 2020-00085<sup>1</sup> regarding filings with the Commission. Electronic documents shall be in portable document format (PDF), shall be searchable, and shall be appropriately bookmarked.

Each response shall include the question to which the response is made and shall include the name of the witness responsible for responding to the questions related to the information provided. Each response shall be answered under oath or, for representatives of a public or private corporation or a partnership or association or a governmental agency, be accompanied by a signed certification of the preparer or the person supervising the preparation of the response on behalf of the entity that the response is true and accurate to the best of that person's knowledge, information, and belief formed after a reasonable inquiry.

Navitas shall make timely amendment to any prior response if Navitas obtains information that indicates the response was incorrect or incomplete when made or,

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<sup>1</sup> Case No. 2020-00085, *Electronic Emergency Docket Related to the Novel Coronavirus COVID-19* (Ky. PSC July 22, 2021), Order (in which the Commission ordered that for case filings made on and after March 16, 2020, filers are NOT required to file the original physical copies of the filings required by 807 KAR 5:001, Section 8).

though correct or complete when made, is now incorrect or incomplete in any material respect.

For any request to which Navitas fails or refuses to furnish all or part of the requested information, Navitas shall provide a written explanation of the specific grounds for its failure to completely and precisely respond.

Careful attention shall be given to copied and scanned material to ensure that it is legible. When the requested information has been previously provided in this proceeding in the requested format, reference may be made to the specific location of that information in responding to this request. When applicable, the requested information shall be separately provided for total company operations and jurisdictional operations. When filing a paper containing personal information, Navitas shall, in accordance with 807 KAR 5:001, Section 4(10), encrypt or redact the paper so that personal information cannot be read.

1. Refer to 807 KAR 5:001, Section 17(b). Provide evidence that Navitas complied with the referenced regulation.
2. State the last time Navitas performed a cost-of-service study (COSS) to review the appropriateness of its current rates and rate design.
  - a. Explain whether Navitas considered filing a COSS with the current rate application and the reasoning for not filing one.
  - b. Explain whether any material changes to Navitas' system would cause a new COSS to be prepared since the last time it completed one.
  - c. If there have been no material changes to Navitas' system, explain when Navitas anticipates completing a new COSS.



d. Provide a copy of the most recent COSS that has been performed for Navitas' system in Excel spreadsheet format with all formulas, rows, and columns fully accessible and unprotected.

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.

4. Attached, as an Appendix C hereto, is a Nonrecurring Charge Cost Justification form available on the Commission's website.<sup>2</sup> Fill out the attached form separately for each of Navitas' nonrecurring charges to support each nonrecurring charge listed in the tariff.

5. Refer to the Annual Report of Navitas to the Public Service Commission for the Year Ending December 31, 2023 (2023 Annual Report).<sup>3</sup>

a. Refer to pages 20 and 21. Line 26 reports the Net Utility Operating Income as (\$380,216). However, Line 27 reports Net Utility Operating Income as \$368,313. Reconcile and explain the difference between these amounts.

b. Refer to page 21, Line 56. Net Other Income and Deductions (Lines 39, 44, and 53); All three of these lines are blank in the Statement of Income. However,

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<sup>2</sup> The Nonrecurring Charge Cost Justification form is located on the Kentucky Public Service Commission's website at <https://psc.ky.gov/Home/UtilForms>.

<sup>3</sup> *Annual Report of Navitas to the Public Service Commission for the Year Ending December 31, 2023*. This report has been filed with the Commission but is under review and has not yet been published on the Commission's website.

Line 56 Reports Net Other Income and Deductions as (\$456,941). Explain in detail how the (\$456,941) is calculated, include references to the appropriate line numbers.

c. Refer to page 21, Line 67. Income Before Extraordinary Items (Lines 25, 54, and 64); Line 25 is recorded as \$1,548,105, line 54 and 64 are blank in the Statement of Income. However, Line 67 Reports Income Before Extraordinary Items as (\$300,756). Explain in detail how the (\$300,756) is calculated, include references to the appropriate line numbers.

6. Refer to the Navitas 2023 Annual Report, page 5 of 131, regarding the “Sales to Public Authorities (482).”

a. Identify the six Public Authority Customers.

b. Explain what current rate schedule the six Public Authority Customers being billed under.

c. Explain what proposed rate schedule the six Public Authority Customers would be billed under.

7. Explain if Navitas has any special contract customers that are being 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.

8. Attached, as an Appendix D hereto, is the Schedule of Adjusted Operations form available on the Commission’s website.<sup>4</sup> Complete the form in its entirety.

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<sup>4</sup> The Schedule of Adjusted Operations form is located on the Kentucky Public Service Commission’s website at <https://psc.ky.gov/Home/UtilForms> under Alternative Rate Filing Forms. The form is titled, “ARF Form 1 - Attachment SAO-G - Schedule of Adjusted Operations - Gas Utility”

9. Provide copies of each of the following, and when appropriate, provide 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 in Excel spreadsheet format for the year ended December 31, 2023, and through July 31, 2024.

b. The trial balance in Excel spreadsheet format for the year ended December 31, 2023, and through July 31, 2024.

10. Provide certificates of insurance and most recent invoices for general liability, workers' compensation, automobile, property, and casualty for 2023 and 2024.

11. Provide a description of all employee benefits paid to or on behalf of each employee for the calendar year 2023. Supplemental coverage for which the employee pays 100 percent of the cost should also be included. Employee names should be redacted from all documents.

12. Provide a copy of the most recent invoice for each employee benefit(s) described and provided in the response to Item 11.

13. 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, 2023, and 2024 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.

14. Using the same table created in response to Item 12, list each employee benefit (medical, dental, life, and others), the employee's contribution, the employer premium contribution, and an adjustment based on Bureau of Labor Statistics (BLS) 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.

15. 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.

16. Provide minutes from Navitas' directors' meetings that authorize current salaries and wages for all current employees.

17. Provide the minutes from Navitas' directors' meetings for the calendar years 2022, and 2023, and 2024 to date.

18. Provide copies of the most recent reports or internal audits, prepared by Navitas and outside auditors, that have been conducted within the last ten years.

19. Provide a document listing the name of each Navitas director for each of the calendar years 2023 and 2024 to date. State, individually, the total amount of each benefit paid to, or on the behalf of, each director during each year (i.e., wages, health insurance premiums, life insurance premiums, FICA taxes, etc.), their term (beginning and ending), and current authorized annual compensation.

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

21. Provide the following with respect to new tap installations:

- a. 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.

22. Provide the number of occurrences and dollar amounts for late fees that were recorded during the calendar years 2022 and 2023.

23. Refer to the Application, Attachment 1, Customer Notices.

- a. Explain how Navitas plans to differentiate between the Residential, Commercial, Industrial, and Agricultural rate classes.
- b. Provide a copy of the present tariff indicating the proposed additions in this case by italicized inserts or underscoring and striking through proposed deletions in this case.

c. Explain why Navitas is proposing to change its usage charges to bill based on Ccf, instead of Mcf.

24. Refer to the Application, Attachment 2, Reasons for Application, page 3 of 7, subsection titled “Introduction”, paragraph 2.

a. Provide the “small company cost of service method under the rules and regulations of the [Commission]” as referenced in the document.

b. Identify the “schedules, which are defined in the rules for the small company cost of service method” as referenced in the document.

25. Refer to the Application, Attachment 2, Reasons for Application, page 3 of 7, subsection titled “Time”, second paragraph.

a. Provide the case numbers of the referenced full rate cases for the Floyd and Johnson County service areas as referenced.

b. Provide the case numbers of the referenced full rate case for the Clinton County service area as referenced.

26. Refer to the Application, Attachment 2, Reasons for Application, page 3 of 7, subsection titled “Inflation”, first paragraph. Provide a credible source which supports the statement, “change in CPI since 2015 is 33% and since 1995 is over 100%.”

27. Refer to the Application, Attachment 2, Reasons for Application, page 3 of 7, subsection titled “Inflation”, second paragraph. Explain in specific detail the “cost control and judicious grow”, and “low-cost funding” measures used by Navitas to manage low rates of inflation without rate increases.

28. Refer to the Application, Attachment 2, Reasons for Application, page 3 of 7, subsection titled “Inflation”, third paragraph.

a. Explain in detail what Navitas means by “essentially excludes all growth pursuits during the rate case time frame.”

b. Identify and explain in detail the “growth pursuits” referenced.

29. Refer to the Application, Attachment 2, Reasons for Application, pages 3-4 of 7, subsection titled “Inflation”, fifth paragraph. Explain in detail the “prior projects” referenced. Be sure to include: a general description of each project; a timeline of project start date to project completion date, if applicable; a projected project completion date, if applicable; overall associated project costs; and generalized location for each project.

30. Refer to the Application, Attachment 2, Reasons for Application, page 4 of 7, subsection titled “Regulatory Changes”, first paragraph.

a. Provide the most recent Distribution Integrity Management Plan (DIMP) referenced.

b. Explain when Navitas began to implement the DIMP and how often a DIMP requires an update.

c. Provide the approximate annual cost associated with the implementation of the DIMP.

31. Refer to the Application, Attachment 2, Reasons for Application, page 4 of 7, subsection titled “Regulatory Changes”, second paragraph.

a. Explain in detail the “fugitive emissions tracking” implemented by Navitas as referenced.

b. Provide the statutory or regulatory cites that dictate the “fugitive emissions tracking” referenced and identify the regulatory agencies responsible for enforcement of those provisions.

c. Provide the approximate annual cost associated with the implementation of the “fugitive emissions tracking.”

32. Provide the program or software being used by Navitas for the “digital infrastructure mapping” as referenced.

a. Explain when Navitas began the implementation of the “digital infrastructure mapping” and provide a general timeline of when Navitas expects the project to be completed.

b. Provide the approximate annual cost associated with the implementation of the “digital infrastructure mapping.”

33. Refer to the Application, Attachment 2, Reasons for Application, page 4 of 7, subsection titled “Regulatory Changes”, third paragraph. The line, “A particular example of this is Navitas now has an employee largely dedicated to the submission of mandatory reports to various jurisdictional and federal agencies (i.e. – KYPSC, FERC, etc.)” Provide a list of the mandatory reports and the respective regulatory agencies that receive those reports.

34. Refer to the Application, Attachment 2, Reasons for Application, page 4 of 7, subsection titled “Regulatory Changes”, third paragraph. the line, “While only a portion of this employee’s cost is attributable to the Kentucky jurisdiction, it likely approximates \$2.00 per customer per month.” Explain how the portion attributed to Kentucky jurisdiction is determined.

35. Refer to the Application, Attachment 2, Reasons for Application, page 5 of 7, subsection titled “Aging Infrastructure”, first paragraph.



a. Provide a list on the planned upgrades and system improvements Navitas is planning to implement.

b. Provide the estimated cost savings for each planned upgrade and system improvement.

36. Refer to the Application, Attachment 2, Reasons for Application, page 5 of 7, subsection titled “Aging Infrastructure”, second paragraph.

a. Provide a detail description of the types of pipes on the Navitas gas systems and the expected lifespan for the respective pipe.

b. Explain if Navitas ever considered the possible implementation of a pipeline replacement program. If not, explain how Navitas plans to replace the pipe close to the end of its lifespan and how Navitas plans to finance these replacements.

c. Refer to the Application, Attachment 2, Reasons for Application, page 5 of 7, subsection titled “Growth and Supply”, first paragraph. Provide a credible source which supports the statement, “For a very long-time, in any one-year, approximately 2% of the existing population departed the local.”

37. Refer to the Application, Attachment 2, Reasons for Application, page 5 of 7, subsection titled “Growth and Supply”, first paragraph. Provide a breakdown of the customer growth by customer class and by year since 2012.

38. Refer to the Application, Attachment 2, Reasons for Application, pages 5-6 of 7, subsection titled “Growth and Supply”, final paragraph. Explain in detail the supply constraint issues referenced.

39. Refer to the Application, Attachment 2, Reasons for Application, page 6 of 7, subsection titled “Allocations”, first paragraph. Provide the following information for the

most recent calendar year concerning the utility and any affiliated service corporation or corporate service division/unit:

a. A schedule detailing the costs, those directly charged, either directly or allocated, by the utility to the service corporation. Indicate the utility's accounts in which these costs were originally recorded. For costs that are allocated, include a description of the allocation factors utilized.

b. A schedule detailing the costs charged, either directly or allocated, by the service corporation to the utility. Identify the utility's accounts in which these costs were recorded. For costs that are allocated, include a description of the allocation factors utilized.

40. Refer to the Application, Attachment 2, Reasons for Application, page 6 of 7, subsection titled "Allocations", final paragraph.

a. Provide documentation and cite the relevant Tennessee Commission case numbers that show the "Atmos Method" was approved by the Tennessee Commission.

b. Provide documentation and cite the relevant Oklahoma Commission case numbers that show the "Atmos Method" was approved by the Oklahoma Commission.

41. Refer to the Application, Attachment 2, Reasons for Application, page 6 of 7, subsection titled "Conclusion", first paragraph, regarding the statement, "Navitas has been impacted by a host of issues: significant time (decades) since the last rate case." Also, refer the Application, Attachment 1, Customer Notices, Revised Notice, pages 3 and 7 of 9, regarding the statement, "In 2023, the total revenue for Navitas in Kentucky was

\$1,167,888. Under the same conditions, the proposed rate changes would result in revenue of \$2,058,065. This is an overall increase of \$890,177 or 76%”

a. Given the stated need for a \$890,177 or 76 percent increase in revenue, explain why Navitas found it reasonable to have waited a significant time or “decades” by Navitas’ own declaration before coming before the Commission for a rate adjustment.

b. Explain when Navitas first became aware of its stated need for a revenue increase and rate adjustment.

42. Refer to the Application, Attachment 4, Revenue Requirement Calculation, page 2 of 2. Provide support for Other Operating Revenues of \$183,128 and indicate whether this amount is considered representative of future Other Revenues collection.

43. Refer to the Application, Attachment 5, Billing Analysis. Provide all sheets of the billing analysis in Excel spreadsheet format with all formulas, rows, and columns unprotected and fully accessible. If the billing analysis should include any corrections deemed necessary, note each correction, and explain why the correction needed to be made.

44. Refer to the Application, Attachment 5, Billing Analysis. Also refer to the Navitas 2023 Annual Report, page 5 of 131.

a. Provide the annual customer count for Residential customers for the 2023 test year. If this amount is different from the amount provided in the 2023 Annual Report, explain why.

b. Provide the annual customer count for Commercial customers for the 2023 test year. If this amount is different from the amount provided in the 2023 Annual Report, explain why.

c. Provide the annual customer count for the proposed Industrial customers for the 2023 test year. If this amount is different from the amount provided in the 2023 Annual Report, explain why.

d. Provide the annual customer count for the proposed Agricultural customers for the 2023 test year. If this amount is different from the amount provided in the 2023 Annual Report, explain why.

45. Refer to the Application, Attachment 5, Billing Analysis. Also refer to the Navitas 2023 Annual Report, page 5 of 131.

a. Provide the annual customer usage in Mcf for Residential customers for the 2023 test year. If this amount is different from the amount provided in the 2023 Annual Report, explain why.

b. Provide the annual customer usage in Mcf for Commercial customers for the 2023 test year. If this amount is different from the amount provided in the 2023 Annual Report, explain why.

c. Provide the annual customer usage in Mcf for the proposed Industrial customers for the 2023 test year. If this amount is different from the amount provided in the 2023 Annual Report, explain why.

d. Provide the annual customer usage in Mcf for the proposed Agricultural customers for the 2023 test year. If this amount is different from the amount provided in the 2023 Annual Report, explain why.

46. Refer to the Application, Attachment 5, Billing Analysis.
- a. Provide cost support calculations for the fourth phase proposed Residential customer charge of \$34.50.
  - b. Provide cost support calculations for the fourth phase proposed Commercial customer charge of \$44.50.
  - c. Provide cost support calculations for the fourth phase proposed Industrial customer charge of \$149.00.
  - d. Provide cost support calculations for the fourth phase proposed Agricultural customer charge of \$74.00.
  - e. Provide cost support calculations for the fourth phase proposed usage rates for 1 Ccf of usage for each proposed customer class.
  - f. Provide cost support calculations for the fourth phase proposed usage rates for more than 1 Ccf of usage for each proposed customer class.
47. Refer to the Application, Attachment 5, Billing Analysis.
- a. Provide a list of the alternative rate design methods Navitas considered to increase its rates.
  - b. Explain why Navitas chose a block usage style rate design that differentiates between 1 Ccf of usage and all usage above 1 Ccf.
48. Refer to the Application, Attachment 5, Billing Analysis, pages 2, 3, 8, 9, 15, and 20 of 25, the Current Rates for each rate class. Explain why the Bills in column (2) for the lines labeled, "Gas (Tariff)" and "PGA (GCR)" do not match.

APPENDIX C

APPENDIX TO AN ORDER OF THE KENTUCKY PUBLIC SERVICE  
COMMISSION IN CASE NO. 2024-00252 DATED OCT 09 2024

ONE PAGE TO FOLLOW

**NONRECURRING CHARGE COST JUSTIFICATION**

Type of Charge: \_\_\_\_\_

1. Field Expense:

A. Materials (Itemize)

_____	\$ _____
_____	_____
_____	_____

B. Labor (Time and Wage)

_____	_____
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**Total Field Expense** \$ \_\_\_\_\_

2. Clerical and Office Expense

A. Supplies

\$ \_\_\_\_\_

B. Labor

\_\_\_\_\_

**Total Clerical and Office Expense** \$ \_\_\_\_\_

3. Miscellaneous Expense

A. Transportation

\$ \_\_\_\_\_

B. Other (Itemize)

_____	_____
_____	_____
_____	_____

**Total Miscellaneous Expense** \$ \_\_\_\_\_

**Total Nonrecurring Charge Expense** \$ \_\_\_\_\_

APPENDIX D

APPENDIX TO AN ORDER OF THE KENTUCKY PUBLIC SERVICE  
COMMISSION IN CASE NO. 2024-00252 DATED OCT 09 2024

TWO PAGES TO FOLLOW

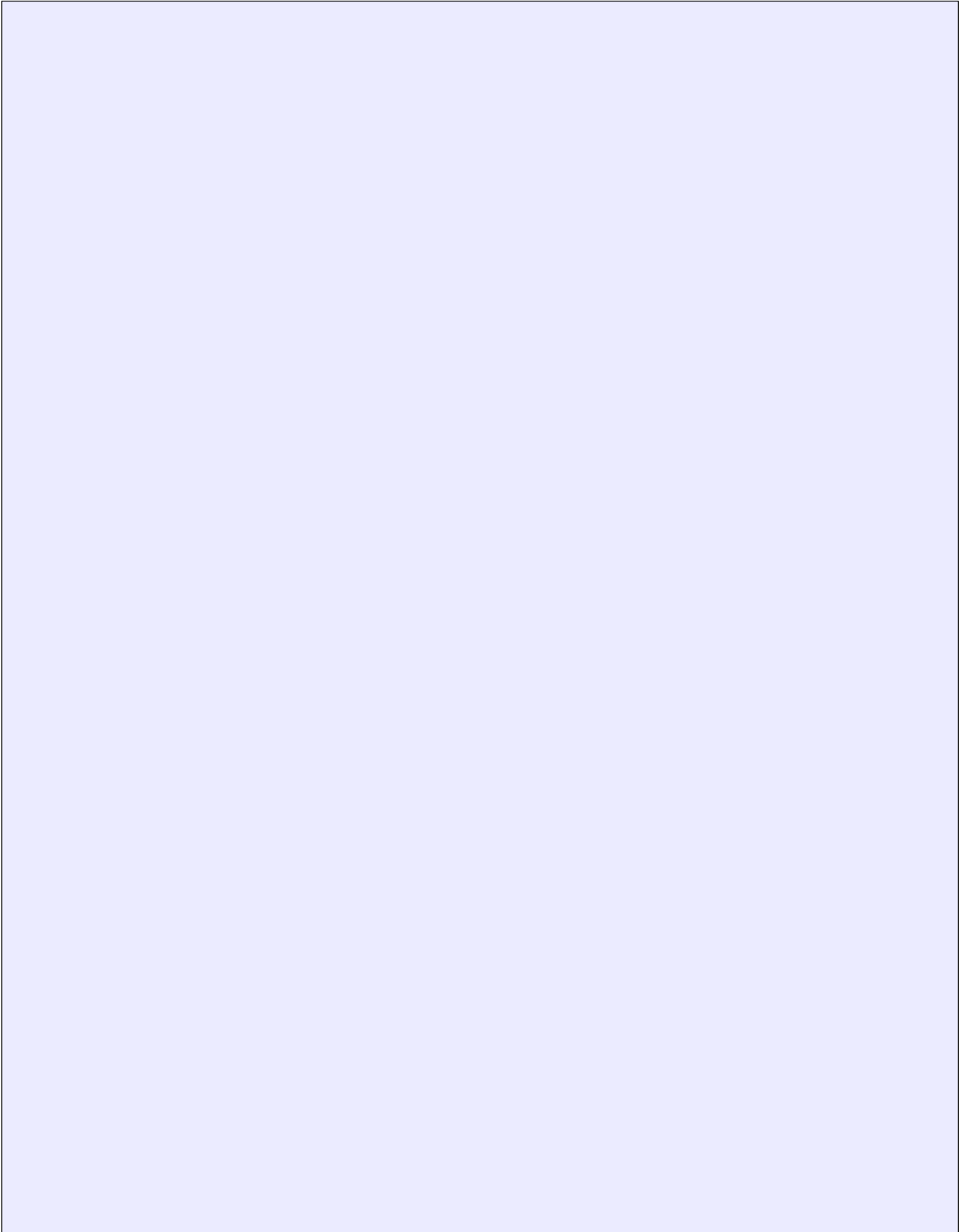


**SCHEDULE OF ADJUSTED OPERATIONS - GAS UTILITY**

TYE 12/31/20

	Test Year	Adjustment	Ref.	Pro Forma
<b>Operating Revenues</b>				
Sales of Gas				
Residential				0.00
Commercial & Industrial				0.00
Interdepartmental				0.00
Sales for Resale				0.00
<b>Total Sales of Gas</b>	<b>0.00</b>	<b>0.00</b>		<b>0.00</b>
Other Operating Revenues				
Forfeited Discounts				0.00
Miscellaneous Service Revenues				0.00
Rent from Gas Property				0.00
Other Gas Revenues				0.00
<b>Total Operating Revenues</b>	<b>0.00</b>	<b>0.00</b>		<b>0.00</b>
<b>Operating Expenses</b>				
Operation and Maintenance Expenses				
Manufactured Gas Production Expenses				0.00
Natural Gas Production Expenses				0.00
Exploration and Development Expenses				0.00
Storage Expenses				0.00
Other Gas Supply Expenses				0.00
Transmission Expenses				0.00
Distribution Expenses				0.00
Customer Accounts Expenses				0.00
Customer Service and Informational Expenses				0.00
Administrative and General Expenses				0.00
<b>Total Operation and Maintenance Expenses</b>	<b>0.00</b>	<b>0.00</b>		<b>0.00</b>
Depreciation Expense				0.00
Amortization Expense				0.00
Taxes Other Than Income				0.00
Income Tax Expense				0.00
<b>Total Operating Expenses</b>	<b>0.00</b>	<b>0.00</b>		<b>0.00</b>
<b>Utility Operating Income</b>	<b>0.00</b>	<b>0.00</b>		<b>0.00</b>

References



\*Alexander Gardner  
Dinsmore & Shohl, LLP  
City Center, 100 W. Main Street  
Suite 900  
Lexington, KENTUCKY 40507

\*R. Brooks Herrick  
Dinsmore & Shohl, LLP  
101 South Fifth Street  
Suite 2500  
Louisville, KENTUCKY 40202

\*M. Evan Buckley  
Dinsmore & Shohl, LLP  
City Center, 100 W. Main Street  
Suite 900  
Lexington, KENTUCKY 40507

\*Navitas KY NG, LLC  
3186-D Airway Avenue  
Costa Mesa, CA 92626