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BEFORE THE PUBLIC SERVICE COMMISSION

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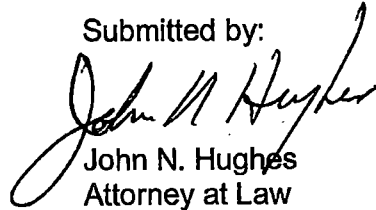
In the Matter of:

APPLICATION OF SENTRA CORPORATION)
FOR AN ADJUSTMENT OF RATES)
PURSUANT TO 807 KAR 5:076) CASE NO. 2016-00384

SENTRA CORPORATION'S RESPONSE TO

COMMISSION STAFF'S FIRST REQUEST FOR INFORMATION

Submitted by:



John N. Hughes
Attorney at Law
124 W. Todd St.
Frankfort, Kentucky 40601
502-227-7270
inhughes@johnnhughespsc.com

AFFIDAVIT

COMMONWEALTH OF KENTUCKY


COUNTY OF FAYETTE

Affiant, Michael Wallen, appearing personally before me a notary public for and of the Commonwealth of Kentucky and after being first sworn, deposes, states, acknowledges, affirms and declares that he is Vice President, that he is authorized to submit this Response on behalf of Sentra Corporation and that the information contained in the Response is true and accurate to the best of his knowledge, information and belief, after a reasonable inquiry and as to those matters that are based on information provided to him, he believes to be true and correct.



Michael Wallen

This instrument was produced, signed, acknowledged and declared by Michael Wallen to be his act and deed the 11th day of April, 2017.



Notary Public

Registration Number: 509474

My Commission expires: 4-11-2018

Case No. 2016-00139

Response to Order of April 8 2016

Witness: Wallen

1. **Provide a test year billing analysis that confirms that, based on the test year bills and Mcf sales, current rates produce \$81,890 in base rate revenue, proposed rates produce \$209,819 in base rate revenue, and the amount of base rate revenue increase is \$127,929. The information should be provided in Excel spreadsheet format with all columns and rows unprotected and accessible.**

Answer: Sentra Corporation has provided a test year billing analysis spreadsheet with the current and proposed rates.

Item 1

Sentra Corporation									
Based on 2015 Annual Report									
Billing Analysis									
Present and Proposed Rates									
Revenue Table									
Class	Bills	MCF	Present Rates	Proposed Rates			Current Revenue	Proposed Revenue	Proposed Increase
Residential	1596	4691.5	2.144	6.4862			\$ 10,058.58	\$ 30,430.01	\$ 20,371.43
Commerical	1319	25751.3	2.144	6.4862			\$ 55,210.79	\$ 167,028.08	\$ 111,817.29
Industrial	0	0	1.3197						
Total Revenue							\$ 65,269.36	\$ 197,458.09	\$ 132,188.73

Sentra Corporation									
Based on 2015 Annual Report									
Billing Analysis									
Present and Proposed Rates									
Revenue Table									
Class	Customers	Current Service Charge	Proposed Service Charge	Current Revenue	Proposed Revenue	Proposed Decrease			
Residential	135	\$ 5.00	\$ 5.00	\$ 8,100.00	\$ 8,100.00	\$ -			
Commerical	71	\$ 10.00	\$ 5.00	\$ 8,520.00	\$ 4,260.00	\$ (4,260.00)		\$ 197,458.09	
Total Revenue				\$ 16,620.00	\$ 12,360.00	\$ (4,260.00)		\$ 209,818.09	Proposed Revenue Increase

Current Revenue	\$ 81,889.36
Proposed Revenue	\$ 209,818.09
Increase	\$ 127,928.73

2. Refer to the Schedule of Adjusted Operations – as Utilities. Provide detailed explanations for the following:

Answer: A. Miscellaneous Service Revenues of \$21,589

Gas recovery sales as reported on the Sentra Corporation Accounts Receivable Summary reports generated from CUSI.

B. Other Gas revenues of \$48,094

Other Gas revenues represent revenues related to gas deliveries, transportation and management fees from Clay Gas Utility District, a Tennessee Gas Utility District.

C. State whether either of these results from non-recurring charges

The items above are normal, recurring activity.

3. Sentra's tariff contains the following Non-Recurring Charges:

A. Confirm that Sentra is not charging any other fees.

B. Provide the number of instances that each Non-Recurring Charge above was charged in 2015.

C. Confirm that Sentra is aware that its tariff should be revised to reflect the current language of KRS 278.460 regarding the requirement for utilities to pay interest on deposits at a rate calculated annually by the Commission.

Answer: A. Sentra is not charging any other fees to its customers.

B. Sentra has no record of charging any fees in 2015.

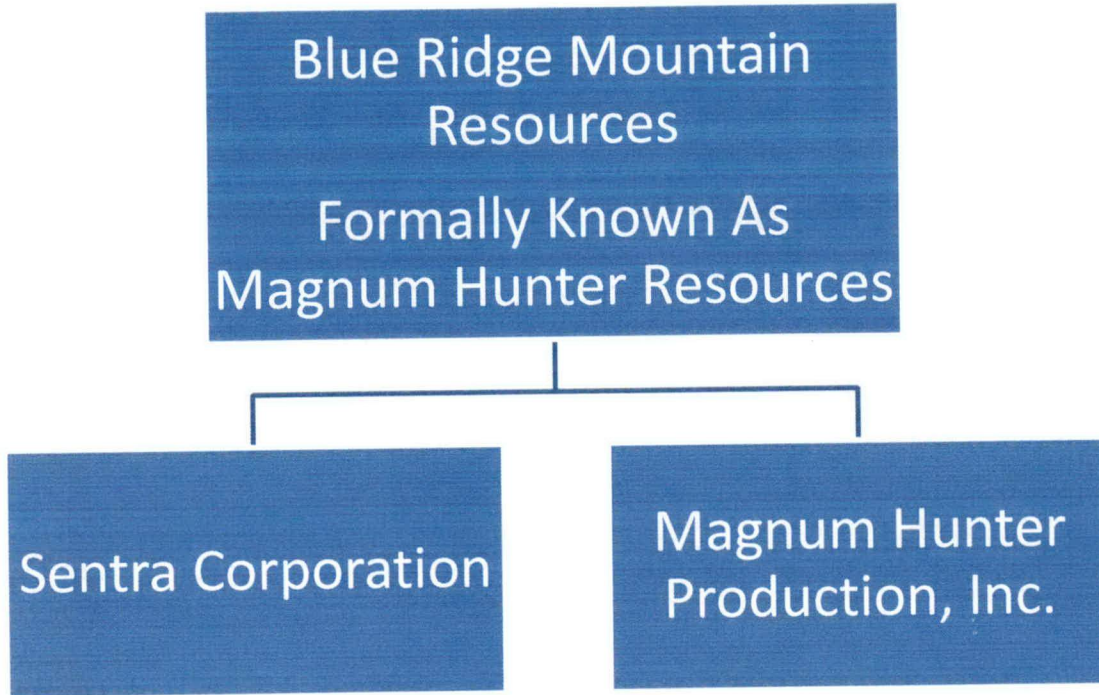
C. Sentra is aware of the Tariff revision and will provide a revised Tariff. Here is the updated language that the Tariff will be updated to:

"Interest will accrue on all deposits at the rate prescribed by law beginning on the date of the deposit. Interest accrued will be refunded to the customer or credited to the customer's bill on an annual basis. If interest is paid or credited to the customer's bill prior to twelve (12) months from the date of deposit or the last interest payment date, the payment or credit shall be on a prorated basis."

- 4. Provide a copy of Magnum Hunter Resources' ("MHR") current organization chart, showing the relationship between Sentra and any affiliated companies. Included the relative positions of all entities and affiliates with which Sentra routinely has business transactions.**

Answer: Sentra Corporation has included the current organizational chart for Magnum Hunter Resources and its affiliated companies.

Item 4



Item 4

Terrika Whitaker

From: Nicole Thurmond
Sent: Friday, January 13, 2017 2:27 PM
To: !All Magnum Hunter Employees
Subject: Company Announcement

We are excited to announce that on Monday, January 16, 2017, Magnum Hunter Resources Corporation will be changing its name to *Blue Ridge Mountain Resources Inc.* The full transition to the new name will occur over the next few weeks.

At this time, we will not be changing the operating subsidiaries' names, but we do expect to change them to align to the Blue Ridge Mountain Resources name in the near future. Even though Triad is not currently changing its name, we will begin transition discussions for Triad's use of our new logo.

The Company website will be changing to www.BRMResources.com. We will remove the Magnum Hunter Resources website on Monday and replace it with a temporary page while the new website is being created. We expect the new website to be up and running in February.

Also, on Monday, all employees of Magnum Hunter Resources and Triad with Company email will have a new email address. Email addresses will be first initial and last name @BRMResources.com (i.e., jdoe@BRMResources.com). Your current email address will continue to receive mail for the next couple of months but starting Monday all email sent out by you will be sent from your new BRMResources email address. Magnum Hunter Production email addresses will remain the same. This change will be automated and will require no actions on your part. It is encouraged that you begin communicating the new email address to your contacts for use.

We will be issuing a press release on Monday announcing the name change. Once the press release has been issued, all Magnum Hunter Resources employees need to change their email signatures to reflect the name change. All Triad and Magnum Hunter Production employees need to add "Subsidiary of Blue Ridge Mountain Resources Inc." to their email signatures. We would like to keep email signatures more uniform across the company so please use plain fonts instead of script, etc. It is your choice whether or not you put the company logo in your signature. An example of how we would like email signatures to look is below.

We appreciate all of your contributions as we continue to progress execution of the broader corporate strategy to focus the Company on growth and value optimization of its core upstream assets.

Email Signature examples:

Jane Doe

Administrative Assistant
Blue Ridge Mountain Resources, Inc.
909 Lake Carolyn Parkway Suite 600
Irving, TX 75039
Office: 817-778-8636
Mobile: 205-837-5391
Fax: 469-453-3037

Jane Doe

Administrative Assistant
Triad Hunter, LLC.
Subsidiary of Blue Ridge Mountain Resources, Inc.

125 Putnam Street
Marietta, OH 45750
Office: 817-778-8636
Mobile: 205-837-5391
Fax: 469-453-3037

If you have any questions please let me know. Enjoy your weekend.

Nicole Thurmond, SPHR, SHRM-SCP

Vice President Human Resources



MAGNUM HUNTER
RESOURCES CORPORATION

*909 Lake Carolyn Parkway Suite 600
Irving, TX 75039*

Direct: 817-778-8636
Mobile: 205-837-5391
Fax: 469-453-3037



- 5. List all joint or shared costs that MHR incurred during the calendar years 2015 and 2016 that are allocated to Sentra and the other affiliates. For each cost, list the vendor, total expense amount, amounts allocated per affiliate, and the basis for the allocation.**

Answer: For 2015, the only expenses allocated to Sentra Corporation (as opposed to expenses invoiced directly to Sentra Corporation from third-party vendors) are payroll and employee-benefits related costs. Please see the response to Item 12 for additional information related to payroll and benefits expenses.

For 2016, in addition to payroll and employee-benefits related costs, Sentra Corporation was allocated a portion of insurance expense and estimated rent expense. Please see the response to Item 22 for more information regarding insurance expenses and the response to Item 19 for more information regarding rent expense.

6. Describe the procedures MHR used to allocate joint and shared costs among its affiliates for the calendar years 2015 and 2016.

Answer: Please see the response to Item 12 for more information regarding payroll and employee benefits related costs. Please see the response to Item 19 for more information regarding rent expense. Please see the response to Item 22 for more information regarding insurance expense.

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Response to Order of April 8 2016

Witness: Wallen

- 7. Provide all internal memorandums, policy statements, correspondence and documents related to the allocation of joint and shared costs.**

Answer: Please see the response to Item 12 for more information regarding payroll and employee benefits related costs. Please see the response to Item 19 for more information regarding rent expense. Please see the response to Item 22 for more information regarding insurance expense.

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- 8. Provide Sentra's general ledger and trial balance for the calendar years 2015 and 2016 in paper medium and Excel spreadsheet format with all columns and rows unprotected and accessible.**

Answer: Please see the "Notes and Overview" provided with the trial balance files for a description of the conversion to a new accounting system during 2016.

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- 9. Provide copies of Sentra's cash receipts and cash disbursement journals for the calendar years 2015 and 2016.**

Answer: Provided

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Response to Order of April 8 2016
Witness: Wallen

10. Provide Sentra's aged schedule of accounts receivable at December 31, 2014; December 31, 2015; and December 31, 2016.

Answer: Sentra Corporation has included the aged schedule of accounts receivable for the years 2014, 2015, and 2016.

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Response to Order of April 8 2016
Witness: Wallen

10. Provide Sentra's aged schedule of accounts receivable at December 31, 2014; December 31, 2015; and December 31, 2016.

Answer: Sentra Corporation has included the aged schedule of accounts receivable for the years 2014, 2015, and 2016.

Item #10

Sentra Corporation

Aged Receivables

As of 12/31/2014

Location No	Account No	Name	0-60 days	61-120 days	121-180 days	181-240 days	> 240 days	Balance
698-1	ALLEYMURPH		1862.00	0.00	0.00	0.00	0.00	1862.00
698-2	ALLEYMURPH		1960.43	0.00	0.00	0.00	0.00	1960.43
8875	FOUNTAINRUN		235.88	0.00	0.00	0.00	0.00	235.88
320	WESTMAINST		5.25	0.00	0.00	0.00	0.00	5.25
843	EAST MAIN		795.70	0.00	0.00	0.00	0.00	795.70
9300	COUNTYHOUS		36.49	0.00	0.00	0.00	0.00	36.49
3962-1	LEBANONCH		876.24	0.00	0.00	0.00	0.00	876.24
3962-2	CEDARSPRI		906.20	0.00	0.00	0.00	0.00	906.20
185	MAINSTREET		444.37	0.00	0.00	0.00	0.00	444.37
340	MAINSTREET		348.85	0.00	0.00	0.00	0.00	348.85
289	HOLLANDSTREE		720.62	0.00	0.00	0.00	0.00	720.62
202	MAINSTREET		213.25	0.00	0.00	0.00	0.00	213.25
196	MAINSTREET		220.97	0.00	0.00	0.00	0.00	220.97
315-1	EASTMAINST		32.36	0.00	0.00	0.00	0.00	32.36
425	EASTMAINST		21.83	0.00	0.00	0.00	0.00	21.83
13221	FOUNTAINRU		285.69	0.00	0.00	0.00	0.00	285.69
	AINST		33.00	0.00	0.00	0.00	0.00	33.00
	AINST		291.85	0.00	0.00	0.00	0.00	291.85
	CORNERFACTORY		36.07	0.00	0.00	0.00	0.00	36.07
	LEBANONCHURCH		5.25	0.00	0.00	0.00	0.00	5.25
100	MAINST		219.61	11.10	0.00	0.00	0.00	230.71
1426	ROWLAND R		152.24	11.42	0.00	0.00	0.00	163.66
1426-3	ROWLAND		5398.81	1114.47	0.00	0.00	0.00	6513.28
1426-2	ROWLAND		3501.47	1879.13	0.00	0.00	0.00	5380.60
1426-1	ROWLAND		2295.99	1365.55	0.00	0.00	0.00	3661.54
700-1	MT ZION R		1383.76	0.00	0.00	0.00	0.00	1383.76
700-2	MT ZION R		1406.57	0.00	0.00	0.00	0.00	1406.57
201	E MAIN ST		194.50	0.00	0.00	0.00	0.00	194.50
1426-4	ROWLAND		76.24	10.30	0.00	0.00	0.00	86.54
111	HOLLAND ST		0.00	0.00	0.00	0.00	-7.18	-7.18
	CORNER H87/COLI		661.64	0.00	0.00	0.00	0.00	661.64
	HOLLAND ST		-10.00	-10.00	-40.66	-10.00	-44.54	-115.20
491	MAIN ST		482.90	0.00	0.00	0.00	0.00	482.90
1525	FOUNTAIN R		350.87	0.00	0.00	0.00	0.00	350.87
235	MAIN ST		73.96	0.00	0.00	0.00	0.00	73.96
731-A	SHOCKLEY		4157.38	0.00	0.00	0.00	0.00	4157.38
731-B	SHOCKLEY		4498.33	0.00	0.00	0.00	0.00	4498.33
731-C	SHOCKLEY		4997.63	0.00	0.00	0.00	0.00	4997.63
	HOCKLEY		4571.08	0.00	0.00	0.00	0.00	4571.08
117	MAIN ST		381.83	0.00	0.00	0.00	0.00	381.83
384 B	PROFFITT		1987.54	0.00	0.00	0.00	0.00	1987.54
348	MAIN ST		525.15	0.00	0.00	0.00	0.00	525.15
384 B-2	PROFFIT		1538.17	0.00	0.00	0.00	0.00	1538.17

Location No	Account No	Name	0-60 days	61-120 days	121-180 days	181-240 days	> 240 days	Balance
505 W MAIN ST			107.58	0.00	0.00	0.00	0.00	107.58
LEBANON			3139.11	0.00	0.00	0.00	0.00	3139.11
LEBANON			2919.10	0.00	0.00	0.00	0.00	2919.10
731-E SHOCKLEY			2362.74	0.00	0.00	0.00	0.00	2362.74
731-F SHOCKLEY			2757.89	0.00	0.00	0.00	0.00	2757.89
1346-1 LEBANON			3157.34	0.00	0.00	0.00	0.00	3157.34
1346-2 LEBANON			4158.80	0.00	0.00	0.00	0.00	4158.80
1426-6 ROWLAND			4749.73	1195.79	0.00	0.00	0.00	5945.52
200 RED BOILING			425.10	0.00	0.00	0.00	0.00	425.10
3962-3 WATER BL			82.10	0.00	0.00	0.00	0.00	82.10
12954 FOUNTAIN			5375.01	0.00	0.00	0.00	0.00	5375.01
111-1 HOLLAND			51.16	0.00	0.00	0.00	0.00	51.16
105FACTORYST			-150.09	0.00	0.00	0.00	0.00	-150.09
801EAST MAIN			856.47	0.00	0.00	0.00	0.00	856.47
185-1MAINSTREET			769.54	0.00	0.00	0.00	-280.47	489.07
335-3WESTMAIN			-21.61	0.00	0.00	0.00	0.00	-21.61
309 MAIN ST			23.47	0.00	0.00	0.00	0.00	23.47
128EASSTMAINST			400.41	0.00	0.00	0.00	0.00	400.41
202 MAIN ST			66.88	0.00	0.00	0.00	0.00	66.88
175 MAIN STREET			77.21	0.00	0.00	0.00	0.00	77.21
335-2WESTMAINST			0.00	0.00	5.55	11.10	5.55	22.20
415MAINST			329.70	0.00	0.00	0.00	0.00	329.70
LOYDRD			289.37	0.00	0.00	0.00	0.00	289.37
MAIN STREET			762.97	0.00	0.00	0.00	0.00	762.97
100MAINSTREET			87.65	0.00	0.00	0.00	0.00	87.65
201 RED BOILING			306.89	0.00	0.00	0.00	0.00	306.89
125E MAIN ST			-5.55	0.00	0.00	0.00	0.00	-5.55
8036 FOUNTAIN R			205.57	0.00	0.00	0.00	0.00	205.57
747 COUNTY HOUS			90.00	0.00	0.00	0.00	0.00	90.00
9325FOUNTAINRUM			190.15	0.00	0.00	0.00	0.00	190.15
9431 FOUNTAIN R			201.55	5.25	0.00	0.00	0.00	206.80
3571WHITEOAKRIE			197.85	0.00	0.00	0.00	0.00	197.85
210VEACHLANE			227.13	0.00	0.00	0.00	0.00	227.13
10990FOUNTAINRI			136.22	0.00	0.00	0.00	0.00	136.22
6240FOUNTAINRUI			86.91	0.00	0.00	0.00	0.00	86.91
2108 DUNCAN			108.49	0.00	0.00	0.00	0.00	108.49
2126-1 DUNCAN R			83.84	0.00	0.00	0.00	0.00	83.84
2126-2 DUNCAN R			134.69	0.00	0.00	0.00	0.00	134.69
124MAINST			227.28	0.00	0.00	0.00	0.00	227.28
13451FOUNTAINRI			5.25	0.00	0.00	0.00	0.00	5.25
109WASSHINGTON			285.06	0.00	0.00	0.00	0.00	285.06
339HOLLANDST			460.42	0.00	0.00	0.00	0.00	460.42
13454FOUNTAINR			0.00	0.00	0.00	0.00	-0.16	-0.16
820EASTMAIN			5.25	0.00	0.00	0.00	0.00	5.25
FOUNTAIN R			114.65	0.00	0.00	0.00	0.00	114.65
EASTMAINST			97.70	0.00	0.00	0.00	0.00	97.70
5133 FRGREENHO			456.05	0.00	0.00	0.00	0.00	456.05
5133 FOUNTAINR			119.28	0.00	0.00	0.00	0.00	119.28
10769FOUNTAINR			23.74	0.00	0.00	0.00	0.00	23.74

Location No Account No Name

	0-60 days	61-120 days	121-180 days	181-240 days	> 240 days	Balance
220SPRINGST	5.25	0.00	0.00	0.00	0.00	5.25
FOUNTAIN	40.69	0.00	0.00	0.00	0.00	40.69
EATONLANE	19.13	0.00	0.00	0.00	0.00	19.13
125CHURCHST	56.10	0.00	0.00	0.00	0.00	56.10
107CRABTREEST	34.52	0.00	0.00	0.00	0.00	34.52
215NAPIERST	280.16	40.69	0.00	0.00	0.00	320.85
165CROWEAVE	5.25	0.00	0.00	0.00	0.00	5.25
623EASTMAIN	216.97	38.22	0.00	0.00	0.00	255.19
13404FOUNTAINR	142.38	0.00	0.00	0.00	0.00	142.38
185CROWEAVE	90.00	0.00	0.00	0.00	0.00	90.00
176CROWEAVE	139.30	0.00	0.00	0.00	0.00	139.30
81-7CROWEAVE	8.34	0.00	0.00	0.00	0.00	8.34
149CROWEAVE	5.25	0.00	0.00	0.00	0.00	5.25
5391FOUNTAINRI	159.34	0.00	0.00	0.00	0.00	159.34
302EASTMAINST	196.32	0.00	0.00	0.00	0.00	196.32
304MAINST	291.85	0.00	0.00	0.00	0.00	291.85
150RHODESST	96.16	0.00	0.00	0.00	0.00	96.16
2237 DUNCAN RD	5.25	0.00	0.00	0.00	0.00	5.25
375DUNCANRD	198.84	0.00	0.00	0.00	0.00	198.84
129EATONLANE	5.25	0.00	0.00	0.00	0.00	5.25
81-6CROWEAVE	98.32	0.00	0.00	0.00	0.00	98.32
685 TAYLOR RD	0.00	0.00	0.00	0.00	-15.75	-15.75
MENTS VIL	120.81	0.00	0.00	0.00	0.00	120.81
GAMALIEL	131.60	0.00	0.00	0.00	0.00	131.60
341 GAMALIEL RI	122.35	0.00	0.00	0.00	0.00	122.35
223 PATTERSON S	192.31	0.00	0.00	0.00	0.00	192.31
265 LEBANON CH	357.83	0.00	0.00	0.00	0.00	357.83
101 AVONDALE R	61.95	0.00	0.00	0.00	0.00	61.95
149VEACHLANE	301.70	0.00	0.00	0.00	0.00	301.70
5438 FOUNTAIN R	5.25	0.00	0.00	0.00	0.00	5.25
130 COLLEGE ST	238.96	0.50	0.00	0.00	0.00	239.46
50 AVONDALE DI	152.79	0.00	0.00	0.00	0.00	152.79
1445 FOUNTAIN F	156.25	0.00	0.00	0.00	0.00	156.25
1496 FOUNTAIN F	33.00	0.00	0.00	0.00	0.00	33.00
1333 FOUNTAIN F	34.52	0.00	0.00	0.00	0.00	34.52
681 W MAIN ST	199.16	0.00	0.00	0.00	0.00	199.16
170 PATTERSON S	237.02	0.00	0.00	0.00	0.00	237.02
134 MAIN ST	249.62	0.00	0.00	0.00	0.00	249.62
1189 FOUNTAIN	128.50	0.00	0.00	0.00	0.00	128.50
361 MAIN ST	148.55	0.00	0.00	0.00	0.00	148.55
256 COLLEGE ST	150.08	0.00	0.00	0.00	0.00	150.08
315-2EASTMAINS	70.88	0.00	0.00	0.00	0.00	70.88
1203 FOUNTAIN F	22.20	0.00	0.00	0.00	0.00	22.20
B PROFFITT ROAJ	186.17	0.00	0.00	0.00	0.00	186.17
IN STREET	66.88	0.00	0.00	0.00	0.00	66.88
ESTMAINST	20.86	0.00	0.00	0.00	0.00	20.86
116 RHODES ST	279.50	0.00	0.00	0.00	0.00	279.50
624EASTMAINST	131.60	0.00	0.00	0.00	0.00	131.60
81-5CROWEAVE	29.44	0.00	0.00	0.00	0.00	29.44

Location No Account No Name

Service	0-60 days	61-120 days	121-180 days	181-240 days	> 240 days	Balance
526 SPRING ST I	392.64	0.00	0.00	0.00	0.00	392.64
ANON CH I	156.25	0.00	0.00	0.00	0.00	156.25
MAIN ST I	28.37	0.00	0.00	0.00	0.00	28.37
6078 FOUNTAIN R	57.64	0.00	0.00	0.00	0.00	57.64
448 W MAIN	317.13	0.00	0.00	0.00	0.00	317.13
1235 FOUNTAIN R	136.22	0.00	0.00	0.00	0.00	136.22
45 TURNERS TRAC	52.09	0.00	0.00	0.00	0.00	52.09
81-2CROWEAVE	12.96	0.00	0.00	0.00	0.00	12.96
75 AVONDALE RD	187.08	0.00	0.00	0.00	0.00	187.08
12491 FOUNTAIN	12.96	0.00	0.00	0.00	0.00	12.96
108 CRABTREE ST	214.80	0.00	0.00	0.00	0.00	214.80
520 EAST MAIN S	-10.00	-10.00	-101.84	0.00	0.00	-121.84
147TURNERSTRAC	46.85	0.00	0.00	0.00	0.00	46.85
53 AVONDALE	10.50	5.25	0.00	0.00	0.00	15.75
658EASTMAIN	0.00	0.00	0.00	0.00	-37.21	-37.21
53-1AVONDALE	196.93	12.96	0.00	0.00	0.00	209.89
144MAINST	50.56	0.00	0.00	0.00	0.00	50.56
1346-3 LEBANON	188.60	0.00	0.00	0.00	0.00	188.60
115MAIN - FR	80.76	0.00	0.00	0.00	0.00	80.76
81-1CROWEAVE	90.63	0.00	0.00	0.00	0.00	90.63
435WMAINST	210.19	0.00	0.00	0.00	0.00	210.19
775 W MAIN	13.15	0.00	0.00	0.00	0.00	13.15
954 W MAIN	33.00	0.00	0.00	0.00	0.00	33.00
LTUSSEL	76.13	0.00	0.00	0.00	0.00	76.13
614 W MAIN	125.42	0.00	0.00	0.00	0.00	125.42
313COLLEGE	62.26	0.00	0.00	0.00	0.00	62.26
620MAIN	31.44	0.00	0.00	0.00	0.00	31.44
1000BUGTUSLE	56.10	0.00	0.00	0.00	0.00	56.10
5133 FRGRNHS #	-7.65	0.00	0.00	0.00	0.00	-7.65
404DUNCANRO	227.76	0.00	0.00	0.00	0.00	227.76
209 COLLEGE ST	96.60	0.00	0.00	0.00	0.00	96.60
194MAINST	291.85	0.00	0.00	0.00	0.00	291.85
700 MAIN ST	374.81	0.00	0.00	0.00	-170.80	204.01
10 NAPIER ST	10.50	3.57	0.00	0.00	0.00	14.07
688 WEST MAIN	142.38	0.00	0.00	0.00	0.00	142.38
136RHODESST	275.50	14.51	0.00	0.00	0.00	290.01
119COLLEGES	100.78	0.00	0.00	0.00	0.00	100.78
81-3CROWEAV	68.43	0.00	0.00	0.00	0.00	68.43
1036 FT RUN R	5.25	0.00	0.00	0.00	0.00	5.25
8321 FT RUN R	223.07	0.00	0.00	0.00	0.00	223.07
131 COLLEGE	236.37	0.00	0.00	0.00	0.00	236.37
1392 LEBANOJ	327.92	0.00	0.00	0.00	0.00	327.92
119 KEITH	-10.00	-10.00	-10.00	-199.41	0.00	-229.41
427 CLEMENT	31.44	0.00	0.00	0.00	0.00	31.44
LEGE	56.10	0.00	0.00	0.00	0.00	56.10
LEGE	210.81	0.00	0.00	0.00	0.00	210.81
159 CROWE	5.25	0.00	0.00	0.00	0.00	5.25
119-BMAINS	157.79	0.00	0.00	0.00	0.00	157.79
194 DECKAR	31.44	0.00	0.00	0.00	0.00	31.44

Location No Account No Name

Location No	Account No	Name	0-60 days	61-120 days	121-180 days	181-240 days	> 240 days	Balance
13106	FTRUNRD		212.35	1.23	0.00	0.00	0.00	213.58
	MAIN ST		0.00	0.00	0.00	0.00	243.51	243.51
	STMAIN		95.99	0.00	0.00	0.00	0.00	95.99
646	WMAIN		160.87	0.00	0.00	0.00	0.00	160.87
81	CROWE AVE		-10.00	-10.00	-10.00	-10.00	-43.69	-83.69
1919	DUNCAN RD		0.00	0.00	0.00	0.00	464.22	464.22
11032	FOUNTAINR		44.72	0.00	0.00	0.00	0.00	44.72
295	SPRING		99.24	0.00	0.00	0.00	0.00	99.24
668	EASTMAINST		251.78	0.00	0.00	0.00	0.00	251.78
201	HOLLAND ST		68.43	0.00	0.00	0.00	0.00	68.43
200	PATTERSON S		305.72	0.00	0.00	0.00	0.00	305.72
115	EAST MAIN S		128.50	0.00	0.00	0.00	0.00	128.50
230	COLLEGEST		0.00	0.00	5.25	25.90	524.22	555.37
4492	FOUNTAIN R		211.38	0.00	0.00	0.00	0.00	211.38
234	FOUNTAIN RU		589.54	0.00	0.00	0.00	0.00	589.54
3773	FOUNTAIN R		10.50	0.00	0.00	0.00	0.00	10.50
5236	FOUNTAINRUN		338.69	5.25	0.00	0.00	0.00	343.94
15	TIM FORD RD		0.00	0.00	-7401.76	0.00	0.00	-7401.76
939	LEBANON CH		163.95	0.00	0.00	0.00	0.00	163.95
118	LIL TAYLOR		105.41	0.00	0.00	0.00	0.00	105.41
126	LIL TAYLOR		174.75	0.00	0.00	0.00	0.00	174.75
130	MAIN ST		30.53	0.00	0.00	0.00	0.00	30.53
230	COLLEGE ST		263.19	0.00	0.00	0.00	0.00	263.19
Grand Total								
	GAS		1042.88	63.32	-7554.26	-199.41	-539.80	-7187.27
	GAS Misc		39.66	0.00	0.00	0.00	0.00	39.66
	GAS CIT Tax		20.00	1.30	0.20	0.40	1.20	23.10
	GAS COU Tax		38.10	3.45	0.30	0.60	1.80	44.25
	GAS STA Tax		8.10	0.60	0.30	0.60	0.30	9.90
	BASE RATE		10292.58	522.07	0.00	2.14	149.21	10966.00
	BASE RATE CIT Tax		93.00	0.24	0.00	0.04	2.99	96.27
	BASE RATE COU Tax		310.52	15.66	0.00	0.06	4.47	330.71
	BASE RATE STA Tax		89.52	0.00	0.00	0.00	0.00	89.52
	GAS RECOVER		83915.00	4917.79	0.00	12.53	965.72	89811.04
	GAS RECOVER CIT Tax		558.30	2.19	0.00	0.25	20.72	581.46
	GAS RECOVER COU Tax		2609.67	148.57	0.00	0.38	31.09	2789.71
	GAS RECOVER STA Tax		553.74	0.00	0.00	0.00	0.00	553.74
			99571.07	5675.19	-7553.46	-182.41	637.70	98148.09

Number of Accounts in Each Column:

204 21 7 5 12

Total Number of Outstanding Accounts:

213

Sentra Corporation

Aged Receivables

As of 12/31/2015

Location No	Account No	Name	0-60 days	61-120 days	121-180 days	181-240 days	> 240 days	Balance
Service								
698-1	ALLEYMURPH		1108.78	0.00	0.00	0.00	0.00	1108.78
698-2	ALLEYMURPH		1244.29	0.00	0.00	0.00	0.00	1244.29
8875	FOUNTAINRUN		103.86	0.00	0.00	0.00	0.00	103.86
320	WESTMAINST		5.25	0.00	0.00	0.00	0.00	5.25
843	EAST MAIN		273.36	0.00	0.00	0.00	0.00	273.36
9300	COUNTYHOUS		5.55	0.00	0.00	0.00	0.00	5.55
3962-1	LEBANONCH		1710.79	0.00	0.00	0.00	0.00	1710.79
3962-2	CEDARSPRI		2212.93	0.00	0.00	0.00	0.00	2212.93
185	MAINSTREET		224.04	0.00	0.00	0.00	0.00	224.04
13510	FOUNTAINRU		56.10	0.00	0.00	0.00	0.00	56.10
340	MAINSTREET		154.72	0.00	0.00	0.00	0.00	154.72
289	HOLLANDSTRE		530.05	0.00	0.00	0.00	0.00	530.05
202	MAINSTREET		94.62	0.00	0.00	0.00	0.00	94.62
196	MAINSTREET		54.56	0.00	0.00	0.00	0.00	54.56
315-1	EASTMAINST		-10.00	-10.00	-10.00	-10.00	-158.99	-198.99
425	EASTMAINST		5.55	0.00	0.00	0.00	0.00	5.55
	OUNTAINRU		165.85	0.00	0.00	0.00	0.00	165.85
	AINST		-10.00	-10.00	-10.00	-10.00	-105.35	-145.35
341	MAINST		105.41	0.00	0.00	0.00	0.00	105.41
	CORNERFACTORY		19.76	0.00	0.00	0.00	0.00	19.76
	LEBANONCHURCI		5.25	0.00	0.00	0.00	0.00	5.25
100	MAINST		134.90	0.00	0.00	0.00	0.00	134.90
1426	ROWLAND R		64.44	69.05	0.00	0.00	0.00	133.49
1426-3	ROWLAND		2898.01	554.13	0.00	0.00	0.00	3452.14
1426-2	ROWLAND		2829.55	616.92	0.00	0.00	0.00	3446.47
1426-1	ROWLAND		2441.52	601.22	0.00	0.00	0.00	3042.74
700-1	MT ZION R		65.94	0.00	0.00	0.00	0.00	65.94
700-2	MT ZION R		75.92	0.00	0.00	0.00	0.00	75.92
201	E MAIN ST		67.45	0.00	0.00	0.00	0.00	67.45
1426-4	ROWLAND		34.87	20.60	0.00	0.00	0.00	55.47
	CORNER H87/COI		242.54	0.00	0.00	0.00	0.00	242.54
	HOLLAND ST		-10.00	-10.00	-8.68	0.00	0.00	-28.68
491	MAIN ST		163.95	0.00	0.00	0.00	0.00	163.95
1525	FOUNTAIN I		187.98	0.00	0.00	0.00	0.00	187.98
235	MAIN ST		26.74	0.00	0.00	0.00	0.00	26.74
731-A	SHOCKLE		439.70	0.00	0.00	0.00	0.00	439.70
731-B	SHOCKLE		540.98	0.00	0.00	0.00	0.00	540.98
731-C	SHOCKLE		508.18	0.00	0.00	0.00	0.00	508.18
	HOCKLE		659.39	0.00	0.00	0.00	0.00	659.39
115-117	MAIN S		272.67	0.00	0.00	0.00	0.00	272.67
384 B	PROFFITT		177.21	0.00	0.00	0.00	0.00	177.21
348	MAIN ST		5.55	0.00	0.00	0.00	0.00	5.55
384 B-2	PROFFI		184.34	0.00	0.00	0.00	0.00	184.34

Location No	Account No	Name	0-60 days	61-120 days	121-180 days	181-240 days	> 240 days	Balance
505 W MAIN ST			2.54	0.00	0.00	0.00	0.00	2.54
LEBANON			1387.28	0.00	0.00	0.00	0.00	1387.28
1475-2 LEBANON			2032.06	0.00	0.00	0.00	0.00	2032.06
731-E SHOCKLEY			1529.62	0.00	0.00	0.00	0.00	1529.62
731-F SHOCKLEY			1638.03	0.00	0.00	0.00	0.00	1638.03
1346-1 LEBANON			289.92	0.00	0.00	0.00	0.00	289.92
1346-2 LEBANON			328.42	0.00	0.00	0.00	0.00	328.42
1426-6 ROWLAND			3922.30	461.41	0.00	0.00	0.00	4383.71
200 RED BOILING			273.34	0.00	0.00	0.00	0.00	273.34
3962-3 WATER BL			26.74	0.00	0.00	0.00	0.00	26.74
12954 FOUNTAIN			1673.52	0.00	0.00	0.00	0.00	1673.52
111-1 HOLLAND			26.74	0.00	0.00	0.00	0.00	26.74
105FACTORYST			5.25	0.00	0.00	0.00	0.00	5.25
801EAST MAIN			193.53	0.00	0.00	0.00	0.00	193.53
185-1MAINSTREE			478.14	0.50	0.50	3.59	-163.16	319.57
335-3WESTMAIN			0.00	0.00	0.00	0.00	-21.61	-21.61
309 MAIN ST			15.34	0.00	0.00	0.00	0.00	15.34
128EASSTMAINS7			5.55	0.00	0.00	0.00	0.00	5.55
202 MAIN ST			59.19	0.00	0.00	0.00	0.00	59.19
175 MAIN STREE			101.66	0.00	0.00	0.00	0.00	101.66
335-2WESTMAIN			0.00	0.00	0.00	0.00	22.20	22.20
415MAINST			73.96	0.00	0.00	0.00	0.00	73.96
LOYDRD			-10.00	-10.00	-10.00	-9.66	0.00	-39.66
IN STREE			1069.88	0.00	0.00	0.00	0.00	1069.88
100MAINSTREET			23.47	0.00	0.00	0.00	0.00	23.47
201 RED BOILING			217.20	0.00	0.00	0.00	0.00	217.20
125E MAIN ST			290.62	0.00	0.00	0.00	0.00	290.62
8036 FOUNTAIN			14.51	0.00	0.00	0.00	0.00	14.51
747 COUNTY HO			68.43	0.00	0.00	0.00	0.00	68.43
9325FOUNTAINF			108.49	0.00	0.00	0.00	0.00	108.49
9431 FOUNTAIN			130.67	0.00	0.00	0.00	0.00	130.67
3571WHITEOAK			-10.00	-10.00	-10.00	-206.15	0.00	-236.15
210VEACHLANE			137.63	0.00	0.00	0.00	0.00	137.63
10990FOUNTAIN			65.35	0.00	0.00	0.00	0.00	65.35
6240FOUNTAINI			42.22	0.00	0.00	0.00	0.00	42.22
2108 DUNCAN			53.02	0.00	0.00	0.00	0.00	53.02
2126-1 DUNCAN			45.31	0.00	0.00	0.00	0.00	45.31
2126-2 DUNCAN			90.00	0.00	0.00	0.00	0.00	90.00
124MAINST			153.17	0.00	0.00	0.00	0.00	153.17
13451FOUNTAIN			5.25	0.00	0.00	0.00	0.00	5.25
109WASSHING			92.17	5.25	0.00	0.00	0.00	97.42
339HOLLANDS			106.93	0.00	0.00	0.00	0.00	106.93
820EASTMAIN			5.25	0.00	0.00	0.00	0.00	5.25
4962 FOUNTAIN			63.80	0.00	0.00	0.00	0.00	63.80
IMAIN			68.43	0.00	0.00	0.00	0.00	68.43
5133 FRGREEN			422.81	0.00	0.00	0.00	0.00	422.81
5133 FOUNTAI			60.71	0.00	0.00	0.00	0.00	60.71
10769FOUNTA			5.25	0.00	0.00	0.00	0.00	5.25
220SPRINGST			5.25	0.00	0.00	0.00	0.00	5.25

Location No	Account No	Name	0-60 days	61-120 days	121-180 days	181-240 days	> 240 days	Balance
10643		FOUNTAINR	5.25	0.00	0.00	0.00	0.00	5.25
		IRCHST	25.29	0.00	0.00	0.00	0.00	25.29
		CRABTREE	43.78	0.00	0.00	0.00	0.00	43.78
215		NAPIERST	82.28	0.00	0.00	0.00	0.00	82.28
165		CROWEAVE	43.78	0.00	0.00	0.00	0.00	43.78
623		EASTMAIN	45.31	0.00	0.00	0.00	0.00	45.31
13404		FOUNTAIN	73.03	0.00	0.00	0.00	0.00	73.03
185		CROWEAVE	26.82	0.00	0.00	0.00	0.00	26.82
176		CROWEAVE	62.26	0.00	0.00	0.00	0.00	62.26
81-7		CROWEAVE	19.13	0.00	0.00	0.00	0.00	19.13
149		CROWEAVE	5.25	0.00	0.00	0.00	0.00	5.25
5391		FOUNTAIN	99.24	0.00	0.00	0.00	0.00	99.24
302		EASTMAINS	90.00	0.00	0.00	0.00	0.00	90.00
304		MAINST	97.70	0.00	0.00	0.00	0.00	97.70
150		RHODESST	65.35	0.00	0.00	0.00	0.00	65.35
2237		DUNCANR	5.25	0.00	0.00	0.00	0.00	5.25
375		DUNCANRD	214.75	0.00	0.00	0.00	0.00	214.75
129		EATONLANE	43.78	0.00	0.00	0.00	0.00	43.78
81-6		CROWEAVE	26.82	0.00	0.00	0.00	0.00	26.82
11		CLEMENTSV	116.81	0.00	0.00	0.00	0.00	116.81
307		GAMALIEL	65.35	0.00	0.00	0.00	0.00	65.35
341		GAMALIEL I	60.71	0.00	0.00	0.00	0.00	60.71
308		PATTERSON	113.74	0.00	0.00	0.00	0.00	113.74
		BANON C	145.47	0.00	0.00	0.00	0.00	145.47
101		AVONDALE	61.95	0.00	0.00	0.00	0.00	61.95
149		VEACHLANE	73.03	0.00	0.00	0.00	0.00	73.03
5438		FOUNTAIN	5.25	0.00	0.00	0.00	0.00	5.25
130		COLLEGE ST	212.34	0.00	0.00	0.00	0.00	212.34
50		AVONDALE D	121.42	30.54	0.00	0.00	0.00	151.96
1445		FOUNTAIN	97.70	0.00	0.00	0.00	0.00	97.70
1496		FOUNTAIN	25.29	0.00	0.00	0.00	0.00	25.29
1333		FOUNTAIN	17.57	0.00	0.00	0.00	0.00	17.57
681		W MAIN ST	0.00	0.00	5.25	21.29	724.05	750.59
148		CROWE AVE	23.74	0.00	0.00	0.00	0.00	23.74
170		PATTERSON	62.26	0.00	0.00	0.00	0.00	62.26
134		MAIN ST	66.88	0.00	0.00	0.00	0.00	66.88
1189		FOUNTAIN	53.02	0.00	0.00	0.00	0.00	53.02
361		MAIN ST	33.00	0.00	0.00	0.00	0.00	33.00
256		COLLEGE ST	73.03	0.00	0.00	0.00	0.00	73.03
315-2		EASTMAIN	-10.00	-10.00	-10.00	-10.00	-131.23	-171.23
1203		FOUNTAIN	5.25	0.00	0.00	0.00	0.00	5.25
B		PROFFITT ROA	289.39	0.00	0.00	0.00	0.00	289.39
117		MAIN STREET	125.41	-20.00	0.00	0.00	0.00	105.41
514		WESTMAINS	-27.90	0.00	0.00	0.00	0.00	-27.90
1		RHODES ST	159.34	0.00	0.00	0.00	0.00	159.34
62		WESTMAINS	63.80	0.00	0.00	0.00	0.00	63.80
799		E MAIN ST	5.25	0.00	0.00	0.00	0.00	5.25
81-5		CROWEAVE	26.82	0.00	0.00	0.00	0.00	26.82
526		SPRING ST	93.07	0.00	0.00	0.00	0.00	93.07

Location No Account No Name

	0-60 days	61-120 days	121-180 days	181-240 days	> 240 days	Balance
626 LEBANON CH	88.46	0.00	0.00	0.00	0.00	88.46
MAIN ST	5.25	0.00	0.00	0.00	0.00	5.25
6078 FOUNTAIN R	31.44	0.00	0.00	0.00	0.00	31.44
448 W MAIN	169.21	33.62	0.00	0.00	0.00	202.83
45 TURNERS TRAC	42.86	0.00	0.00	0.00	0.00	42.86
81-2CROWEAVE	16.04	0.00	0.00	0.00	0.00	16.04
75 AVONDALE RD	106.93	0.00	0.00	0.00	0.00	106.93
12491 FOUNTAIN	11.42	0.00	0.00	0.00	0.00	11.42
108 CRABTREE ST	83.84	0.00	0.00	0.00	0.00	83.84
520 EAST MAIN S	-857.61	0.00	0.00	0.00	0.00	-857.61
147TURNERSTRACI	47.49	0.00	0.00	0.00	0.00	47.49
53 AVONDALE	24.38	0.00	0.00	0.00	0.00	24.38
53-1AVONDALE	116.83	0.00	0.00	0.00	0.00	116.83
144MAINST	39.15	0.00	0.00	0.00	0.00	39.15
1346-3 LEBANON	90.00	0.00	0.00	0.00	0.00	90.00
115MAIN - FR	40.69	0.00	0.00	0.00	0.00	40.69
81-1CROWEAVE	26.82	0.00	0.00	0.00	0.00	26.82
435WMAINST	77.67	0.00	0.00	0.00	0.00	77.67
775 W MAIN	10.14	0.00	0.00	0.00	0.00	10.14
954 W MAIN	5.25	0.00	0.00	0.00	0.00	5.25
964BUGTUSSEL	23.74	0.00	0.00	0.00	0.00	23.74
614WMAIN	42.22	0.00	0.00	0.00	0.00	42.22
LEGE	25.29	0.00	0.00	0.00	0.00	25.29
MAIN	5.25	0.00	0.00	0.00	0.00	5.25
1000BUGTUSSLE	-10.00	-10.00	-130.68	-23.69	0.00	-174.37
5133 FRGRNHS #2	5.25	0.00	0.00	0.00	0.00	5.25
404DUNCANROAD	135.29	0.00	0.00	0.00	0.00	135.29
209 COLLEGE ST	96.60	0.00	0.00	0.00	0.00	96.60
194MAINST	86.91	0.00	0.00	0.00	0.00	86.91
700 MAIN ST	186.95	5.12	0.50	8.21	-70.71	130.07
688 WEST MAIN	-49.58	0.00	0.00	0.00	0.00	-49.58
136RHODESST	0.00	0.00	0.00	15.12	595.72	610.84
119COLLEGEST	119.28	0.00	0.00	0.00	0.00	119.28
81-3CROWEAVE	26.82	0.00	0.00	0.00	0.00	26.82
1036 FT RUN RD	5.25	0.00	0.00	0.00	0.00	5.25
8321 FT RUN RD	126.07	5.25	0.00	0.00	0.00	131.32
131 COLLEGE STR	97.70	0.00	0.00	0.00	0.00	97.70
1392 LEBANON	227.76	0.00	0.00	0.00	0.00	227.76
119 KEITH	-10.00	-10.00	-10.00	-10.00	-101.73	-141.73
427 CLEMENTSVI	-10.00	-13.75	0.00	0.00	0.00	-23.75
201 COLLEGE ST	9.87	0.00	0.00	0.00	0.00	9.87
151 COLLEGE ST	122.98	0.00	0.00	0.00	0.00	122.98
159 CROWE	5.25	0.00	0.00	0.00	0.00	5.25
110-PMMAINST	69.96	0.00	0.00	0.00	0.00	69.96
CKARD ST	85.99	0.00	0.00	0.00	0.00	85.99
13106FTRUNRD	-24.46	0.00	0.00	0.00	0.00	-24.46
671 W MAIN ST	0.00	0.00	0.00	0.00	243.51	243.51
658EASTMAIN	45.37	0.00	0.00	0.00	0.00	45.37
646WMAIN	86.91	0.00	0.00	0.00	0.00	86.91

Sentra Corporation

Aged Receivables

As of 12/31/2016

Location No	Account No	Name	0-60 days	61-120 days	121-180 days	181-240 days	> 240 days	Balance
698-1	ALLEYMURP		792.74	0.00	0.00	0.00	0.00	792.74
698-2	ALLEYMURP		865.66	0.00	0.00	0.00	0.00	865.66
8875	FOUNTAINRU		110.21	0.00	0.00	0.00	0.00	110.21
320	WESTMAINST		10.50	0.00	0.00	0.00	0.00	10.50
843	EAST MAIN		376.59	0.00	0.00	0.00	0.00	376.59
9300	COUNTYHOU		51.17	0.00	0.00	0.00	0.00	51.17
3962-1	LEBANONCI		1557.68	0.00	0.00	0.00	0.00	1557.68
3962-2	CEDARSPRI		1585.39	0.00	0.00	0.00	0.00	1585.39
185	MAINSTREET		354.63	0.00	0.00	0.00	0.00	354.63
13510	FOUNTAINR1		123.96	0.00	0.00	0.00	0.00	123.96
340	MAINSTREET		212.00	0.00	0.00	0.00	0.00	212.00
289	HOLLANDSTRE		292.66	0.00	0.00	0.00	0.00	292.66
202	MAINSTREET		151.14	0.00	0.00	0.00	0.00	151.14
196	MAINSTREET		144.16	0.00	0.00	0.00	0.00	144.16
315-1	EASTMAINST		59.38	0.00	0.00	0.00	0.00	59.38
13221	FOUNTAINR1		150.10	0.00	0.00	0.00	0.00	150.10
	AINST		68.35	0.00	0.00	0.00	0.00	68.35
	AINST		130.20	0.00	0.00	0.00	0.00	130.20
	CORNERFACTORY		56.90	0.00	0.00	0.00	0.00	56.90
	LEBANONCHURCI		246.91	0.00	0.00	0.00	0.00	246.91
100	MAINST		104.44	0.00	0.00	0.00	0.00	104.44
1426	ROWLAND R		107.79	49.40	0.00	0.00	0.00	157.19
1426-3	ROWLAND		367.71	812.44	0.00	0.00	0.00	1180.15
1426-2	ROWLAND		1073.58	137.90	0.00	0.00	0.00	1211.48
1426-1	ROWLAND		867.21	143.01	0.00	0.00	0.00	1010.22
700-1	MT ZION R		654.20	0.00	0.00	0.00	0.00	654.20
700-2	MT ZION R		840.14	0.00	0.00	0.00	0.00	840.14
201	E MAIN ST		110.21	0.00	0.00	0.00	0.00	110.21
1426-4	ROWLAND		28.63	10.30	0.00	0.00	0.00	38.93
	CORNER H87/COJ		417.48	0.00	0.00	0.00	0.00	417.48
	HOLLAND ST		13.21	0.00	0.00	0.00	0.00	13.21
491	MAIN ST		235.94	0.00	0.00	0.00	0.00	235.94
1525	FOUNTAIN R		224.11	0.00	0.00	0.00	0.00	224.11
235	MAIN ST		91.25	0.00	0.00	0.00	0.00	91.25
731-A	SHOCKLEY		339.18	0.00	0.00	0.00	0.00	339.18
731-B	SHOCKLEY		322.40	0.00	0.00	0.00	0.00	322.40
731-C	SHOCKLEY		275.01	0.00	0.00	0.00	0.00	275.01
	SHOCKLEY		339.18	0.00	0.00	0.00	0.00	339.18
	7 MAIN ST		237.82	0.00	0.00	0.00	0.00	237.82
384 B	PROFFITT		237.81	0.00	0.00	0.00	0.00	237.81
348	MAIN ST		41.12	0.00	0.00	0.00	0.00	41.12
384 B-2	PROFFIT		237.81	0.00	0.00	0.00	0.00	237.81
505	W MAIN ST		182.60	0.00	0.00	0.00	0.00	182.60

Location No	Account No	Name	0-60 days	61-120 days	121-180 days	181-240 days	> 240 days	Balance
1475-1	LEBANON		724.20	0.00	0.00	0.00	0.00	724.20
	LEBANON		805.15	0.00	0.00	0.00	0.00	805.15
731-E	SHOCKLEY		83.96	0.00	0.00	0.00	0.00	83.96
731-F	SHOCKLEY		120.42	0.00	0.00	0.00	0.00	120.42
1346-1	LEBANON		1080.14	0.00	0.00	0.00	0.00	1080.14
1346-2	LEBANON		1095.46	0.00	0.00	0.00	0.00	1095.46
1426-6	ROWLAND		448.64	739.51	0.00	0.00	0.00	1188.15
200	RED BOILING		268.95	82.81	0.00	0.00	0.00	351.76
3962-3	WATER BL		52.23	0.00	0.00	0.00	0.00	52.23
12954	FOUNTAIN		2630.48	0.00	0.00	0.00	0.00	2630.48
111-1	HOLLAND		16.38	0.00	0.00	0.00	0.00	16.38
105	FACTORY ST		5.25	0.00	0.00	0.00	0.00	5.25
801	EAST MAIN		269.45	0.00	0.00	0.00	0.00	269.45
185-1	MAIN STREET		677.32	0.35	0.00	0.00	-145.47	532.20
335-3	WEST MAIN		0.00	0.00	0.00	0.00	-21.61	-21.61
309	MAIN ST		16.38	0.00	0.00	0.00	0.00	16.38
202	MAIN ST		70.35	0.00	0.00	0.00	0.00	70.35
175	MAIN STREET		120.77	0.00	0.00	0.00	0.00	120.77
415	MAIN ST		205.13	0.00	0.00	0.00	0.00	205.13
1341	JILLOY DR		90.30	0.00	0.00	0.00	0.00	90.30
219	MAIN STREET		856.33	334.83	0.00	0.00	0.00	1191.16
201	RED BOILING		49.85	0.00	0.00	0.00	0.00	49.85
	AIN ST		265.23	0.00	0.00	0.00	0.00	265.23
	ROWLAND		25.48	12.25	0.00	0.00	0.00	37.73
323	WEST MAIN S		90.18	0.00	0.00	0.00	0.00	90.18
100	MAIN STREET		53.28	0.00	0.00	0.00	0.00	53.28
8036	FOUNTAIN R		26.20	0.00	0.00	0.00	0.00	26.20
747	COUNTY HOU		74.07	0.00	0.00	0.00	0.00	74.07
9325	FOUNTAIN RU		95.03	0.00	0.00	0.00	0.00	95.03
9431	FOUNTAIN R		73.08	0.00	0.00	0.00	0.00	73.08
3571	WHITE OAK RI		153.14	10.50	1.00	0.00	0.00	164.64
210	VEACH LANE		124.95	0.00	0.00	0.00	0.00	124.95
10990	FOUNTAIN R		85.05	0.00	0.00	0.00	0.00	85.05
6240	FOUNTAIN RU		203.01	0.00	0.00	0.00	0.00	203.01
2108	DUNCAN		72.08	0.00	0.00	0.00	0.00	72.08
2126-1	DUNCAN R		34.18	0.00	0.00	0.00	0.00	34.18
2126-2	DUNCAN R		82.06	0.00	0.00	0.00	0.00	82.06
124	MAIN ST		199.77	0.00	0.00	0.00	0.00	199.77
13451	FOUNTAIN R		7.24	0.00	0.00	0.00	0.00	7.24
109	WASHINGTON		137.17	0.00	0.00	0.00	0.00	137.17
339	HOLLAND ST		115.74	0.00	0.00	0.00	0.00	115.74
820	EAST MAIN		5.25	0.00	0.00	0.00	0.00	5.25
4962	FOUNTAIN R		76.08	0.00	0.00	0.00	0.00	76.08
756	EAST MAIN ST		40.15	0.00	0.00	0.00	0.00	40.15
	GREENHO		274.58	0.00	0.00	0.00	0.00	274.58
5133	FOUNTAIN RI		75.08	0.00	0.00	0.00	0.00	75.08
10769	FOUNTAIN RI		10.50	0.00	0.00	0.00	0.00	10.50
220	SPRING ST		5.25	0.00	0.00	0.00	0.00	5.25
10643	FOUNTAIN R		23.20	0.00	0.00	0.00	0.00	23.20

Location No	Account No	Name	0-60 days	61-120 days	121-180 days	181-240 days	> 240 days	Balance
		Service						
		155 CHURCHST	33.45	0.00	0.00	0.00	0.00	33.45
		BTREEST	55.12	0.00	0.00	0.00	0.00	55.12
		215 NAPIERST	86.05	0.00	0.00	0.00	0.00	86.05
		165 CROWEAVE	65.10	0.00	0.00	0.00	0.00	65.10
		623 EASTMAIN	58.39	32.18	0.00	0.00	0.00	90.57
		13404 FOUNTAINE	86.05	0.00	0.00	0.00	0.00	86.05
		185 CROWEAVE	51.14	0.00	0.00	0.00	0.00	51.14
		176 CROWEAVE	74.07	0.00	0.00	0.00	0.00	74.07
		81-7 CROWEAVE	13.23	0.00	0.00	0.00	0.00	13.23
		149 CROWEAVE	5.25	0.00	0.00	0.00	0.00	5.25
		5391 FOUNTAINRI	131.93	0.00	0.00	0.00	0.00	131.93
		302 EASTMAINST	109.00	0.00	0.00	0.00	0.00	109.00
		304 MAINST	166.85	0.00	0.00	0.00	0.00	166.85
		150 RHODESST	83.06	0.00	0.00	0.00	0.00	83.06
		2237 DUNCAN RD	5.25	0.00	0.00	0.00	0.00	5.25
		375 DUNCANRD	213.99	0.00	0.00	0.00	0.00	213.99
		129 EATONLANE	5.25	0.00	0.00	0.00	0.00	5.25
		81-6 CROWEAVE	33.17	0.00	0.00	0.00	0.00	33.17
		11 CLEMENTSVIL	106.26	0.00	0.00	0.00	0.00	106.26
		307 GAMALIEL	70.09	0.00	0.00	0.00	0.00	70.09
		341 GAMALIEL RD	65.10	0.00	0.00	0.00	0.00	65.10
		223 PATTERSON S	108.25	0.00	0.00	0.00	0.00	108.25
		BANON CH	183.80	0.00	0.00	0.00	0.00	183.80
		AVONDALE RI	61.95	0.00	0.00	0.00	0.00	61.95
		149 VEACHLANE	124.18	0.00	0.00	0.00	0.00	124.18
		5438 FOUNTAIN R	5.25	0.00	0.00	0.00	0.00	5.25
		130 COLLEGE ST	136.19	0.00	0.00	0.00	0.00	136.19
		50 AVONDALE DR	113.74	0.00	0.00	0.00	0.00	113.74
		1445 FOUNTAIN R	117.97	0.00	0.00	0.00	0.00	117.97
		1496 FOUNTAIN R	6.25	0.00	0.00	0.00	0.00	6.25
		1333 FOUNTAIN R	15.22	0.00	0.00	0.00	0.00	15.22
		148 CROWE AVE	-52.33	0.00	0.00	0.00	0.00	-52.33
		170 PATTERSON S	79.06	0.00	0.00	0.00	0.00	79.06
		134 MAIN ST	100.29	0.00	0.00	0.00	0.00	100.29
		1189 FOUNTAIN	146.17	0.00	0.00	0.00	0.00	146.17
		361 MAIN ST	133.20	0.00	0.00	0.00	0.00	133.20
		256 COLLEGE ST	162.07	0.00	0.00	0.00	0.00	162.07
		315-2 EASTMAINST	62.37	0.00	0.00	0.00	0.00	62.37
		1203 FOUNTAIN R	30.19	0.00	0.00	0.00	0.00	30.19
		B PROFFITT ROAD	120.59	0.00	0.00	0.00	0.00	120.59
		117 MAIN STREET	214.98	0.00	0.00	0.00	0.00	214.98
		514 WESTMAINST	99.28	6.25	0.00	0.00	0.00	105.53
		116 RHODES ST	137.91	0.00	0.00	0.00	0.00	137.91
		EASTMAINST	51.87	0.00	0.00	0.00	0.00	51.87
		MAIN ST	5.25	0.00	0.00	0.00	0.00	5.25
		81-5 CROWEAVE	38.42	0.00	0.00	0.00	0.00	38.42
		526 SPRING ST	216.98	0.00	0.00	0.00	0.00	216.98
		626 LEBANON CH	106.99	0.00	0.00	0.00	0.00	106.99
		445 W MAIN ST	5.25	0.00	0.00	0.00	0.00	5.25

Location No	Account No	Name	0-60 days	61-120 days	121-180 days	181-240 days	> 240 days	Balance
	Service							
6078	FOUNTAIN R		41.15	0.00	0.00	0.00	0.00	41.15
	IAIN		200.16	0.00	0.00	5.25	195.72	401.13
45	TURNERS TRA		18.22	0.00	0.00	0.00	0.00	18.22
81-2	CROWEAVE		26.20	0.00	0.00	0.00	0.00	26.20
75	AVONDALE RI		120.96	0.00	0.00	0.00	0.00	120.96
12491	FOUNTAIN		10.25	0.00	0.00	0.00	0.00	10.25
108	CRABTREE S		133.94	0.00	0.00	0.00	0.00	133.94
520	EAST MAIN S		-10.00	-10.00	-10.00	-10.00	-65.62	-105.62
147	TURNER STRA		36.18	0.00	0.00	0.00	0.00	36.18
53	AVONDALE		26.20	0.00	0.00	0.00	0.00	26.20
53-1	AVONDALE		89.04	0.00	0.00	0.00	0.00	89.04
144	MAINST		26.45	7.24	0.00	0.00	0.00	33.69
1346-3	LEBANON		210.00	0.00	0.00	0.00	0.00	210.00
115	MAIN - FR		52.13	0.00	0.00	0.00	0.00	52.13
81-1	CROWEAVE		32.18	0.00	0.00	0.00	0.00	32.18
775	W MAIN		14.23	0.00	0.00	0.00	0.00	14.23
954	W MAIN		5.25	0.00	0.00	0.00	0.00	5.25
964	BUGTUSSEL		26.20	0.00	0.00	0.00	0.00	26.20
614	W MAIN		62.11	0.00	0.00	0.00	0.00	62.11
313	COLLEGE		24.20	0.00	0.00	0.00	0.00	24.20
620	MAIN		58.12	0.00	0.00	0.00	0.00	58.12
1000	BUGTUSSEL		-10.00	-8.15	0.00	0.00	0.00	-18.15
	RGRNHS #		-10.00	-10.00	-8.35	0.00	0.00	-28.35
	UNCANROA		113.25	0.00	0.00	0.00	0.00	113.25
209	COLLEGE ST		96.60	0.00	0.00	0.00	0.00	96.60
194	MAINST		134.19	0.00	0.00	0.00	0.00	134.19
700	MAIN ST		167.78	0.00	0.00	0.00	-50.80	116.98
688	WEST MAIN		36.44	10.50	3.18	0.00	0.00	50.12
119	COLLEGE ST		99.00	0.00	0.00	0.00	0.00	99.00
81-3	CROWEAVE		34.18	0.00	0.00	0.00	0.00	34.18
1036	FT RUN RD		5.25	0.00	0.00	0.00	0.00	5.25
8321	FT RUN RD		44.15	0.00	0.00	0.00	0.00	44.15
131	COLLEGE ST		110.98	0.00	0.00	0.00	0.00	110.98
1392	LEBANON		95.03	0.00	0.00	0.00	0.00	95.03
119	KEITH		-10.00	-138.20	0.00	0.00	0.00	-148.20
427	CLEMENTS V		10.48	0.00	0.00	0.00	0.00	10.48
201	COLLEGE S		61.12	0.00	0.00	0.00	0.00	61.12
151	COLLEGE S		134.19	5.25	0.00	0.00	0.00	139.44
159	CROWE		-5.25	0.00	0.00	0.00	0.00	-5.25
119-B	MAINST		96.02	0.00	0.00	0.00	0.00	96.02
194	DECKARD S		85.56	0.00	0.00	0.00	0.00	85.56
13106	FTRUNRD		-2.56	0.00	0.00	0.00	0.00	-2.56
658	EAST MAIN		147.28	0.00	0.00	10.25	150.16	307.69
646	W MAIN		87.04	0.00	0.00	0.00	0.00	87.04
	FOUNTAI		-8.63	0.00	0.00	0.00	0.00	-8.63
295	SPRING		55.12	0.00	0.00	0.00	0.00	55.12
668	EAST MAINS		152.89	0.00	0.00	0.00	0.00	152.89
201	HOLLAND S		75.10	0.00	0.00	0.00	0.00	75.10
200	PATTERSON		-43.12	0.00	0.00	0.00	0.00	-43.12

Location No	Account No	Name	0-60 days	61-120 days	121-180 days	181-240 days	> 240 days	Balance
		Service						
		EAST MAIN S	199.77	0.00	0.00	0.00	0.00	199.77
		UNTAIN R	162.13	0.00	0.00	0.00	0.00	162.13
		15 TIM FORD RD	-10.00	-10.00	-10.00	-10.00	83.95	43.95
		939 LEBANON CH	113.00	0.00	0.00	0.00	0.00	113.00
		118 LIL TAYLOR	35.44	0.00	0.00	0.00	0.00	35.44
		126 LIL TAYLOR	47.14	0.00	0.00	0.00	0.00	47.14
		130 MAIN ST	13.23	0.00	0.00	0.00	0.00	13.23
		230 COLLEGE ST	180.70	0.00	0.00	0.00	0.00	180.70
		206 MAIN ST	76.20	5.25	10.50	10.50	101.63	204.08
		81-4CROWEAVE	0.00	11.50	5.25	0.00	0.00	16.75
		1235 FOUNTAIN R	76.08	0.00	0.00	0.00	0.00	76.08
		136RHODESST	-10.00	-38.34	0.00	0.00	0.00	-48.34
		234 FOUNTAIN RU	264.85	0.00	0.00	0.00	0.00	264.85
		435WESTMAINST	92.03	0.00	0.00	0.00	0.00	92.03
		141	79.06	0.00	0.00	0.00	0.00	79.06
		136-A MAIN ST	117.97	0.00	0.00	0.00	0.00	117.97
		1307 FT RUN RD	87.31	0.00	0.00	0.00	0.00	87.31
		13454FOUNTAINR	144.90	0.00	0.00	0.00	0.00	144.90
		504MAINST	36.18	0.00	0.00	0.00	0.00	36.18
		1284 LEBANON C	64.10	0.00	0.00	0.00	0.00	64.10
		390 LEBANON CF	115.24	0.00	0.00	0.00	0.00	115.24
		Grand Tot						
		GAS	1382.88	-79.69	-9.67	0.00	-7388.22	-6094.70
		GAS M	158.92	0.00	0.00	0.00	7223.67	7382.59
		GAS C	25.50	1.60	0.50	0.40	0.70	28.70
		GAS C	47.55	4.05	0.75	0.60	1.05	54.00
		GAS E	15.00	1.20	0.00	0.00	0.00	16.20
		BASE RATE	9814.00	501.43	0.00	1.87	43.93	10361.23
		BASE RATE C	144.70	3.44	0.00	0.04	0.88	149.06
		BASE RATE COU Tax	295.85	15.03	0.00	0.06	1.32	312.26
		BASE RATE STA Tax	126.68	8.42	0.00	0.00	0.00	135.10
		GAS RECOVER	22569.63	1672.88	0.00	2.88	345.88	24591.27
		GAS RECOVER CIT Tax	225.89	5.19	0.00	0.06	7.50	238.64
		GAS RECOVER COU Tax	680.94	50.27	0.00	0.09	11.25	742.55
		GAS RECOVER STA Tax	205.52	12.96	0.00	0.00	0.00	218.48
			35693.06	2196.78	-8.42	6.00	247.96	38135.38

Number of Accounts in Each Column:

209 24 7 5 8

Total Number of Outstanding Accounts:

211

Case No. 2016-00139
Response to Order of April 8 2016
Witness: Wallen

11. Provide Sentra's schedule of accounts payable by vendor at December 31, 2014; December 31, 2015; and December 31, 2016.

Answer: Provided

Case No. 2016-00139
Response to Order of April 8 2016
Witness: Wallen

12. Provide Sentra's payroll and related tax information for the calendar year 2015 and supporting time records.

Answer: Sentra has provided a Labor Distribution report for each employee for the year 2015 that included the supporting time records and tax information. Jerrica Whitaker and Sheila Mills time and pay rate is only 20% allocated to Sentra Corporation.

Item #12

Labor Distribution

Check Dates: 01/09/2015 to 12/26/2015

Blue Ridge Mountain Resources, Inc. (N9539)

Pay Periods: 12/22/2014 to 12/26/2015

Headcount: SENTRA - SENTRA(2028) (2028)

		Code	Earning	Hours	Rate	Amount	Code	Tax Amount	Code	Employer Amt	Code	Deduction	Amount		
Jones, Johnny D.		REG	REG	0.00	0.00	0.00	FITW	6,040.86	MED-R	627.61	CLIFE	CLIFE	31.80		
Emp Id	T08627	REG	REG	1,779.00	21.37	38,017.23	MED	627.65	SS-R	2,683.97	COM	COM	720.00		
Rate	21.37	OT	OT	10.00	32.06	320.55	MEDHI	0.00	KYSUI	234.01	GDENT	GDENT	189.84		
Freq	B	BER	BER	32.00	21.37	683.84	SS	2,683.88	KYSUR	20.79	GMED	GMED	1,342.44		
Loc	2028	ERMED	ER MED	0.00	0.00	9,679.32	KY	2,184.38	FUTA	41.99	RS	RS	10.56		
		HOL	HOL	72.00	21.37	1,538.64					VISON	VISON	29.28		
		LTD	LTD	0.00	0.00	109.59					VLIFE	VLIFE	159.60		
		PTO	PTO	176.00	21.37	3,761.12									
		RS	RS	0.00	0.00	15.68									
		STD	STD	0.00	0.00	81.25									
		VAC	VAC	24.00	21.37	512.88									
Total Earnings				2,093.00		44,849.94	Total Taxes	11,536.77	Ttl Employer	3,608.37	Total Deductions		2,483.52	ER Liab	48,458.31
														EE Net	30,829.65

		Code	Earning	Hours	Rate	Amount	Code	Tax Amount	Code	Employer Amt	Code	Deduction	Amount		
McBride, Caige W.		REG	REG	48.00	10.00	480.00	FITW	64.99	MED-R	9.28					
Emp Id	G18492	VAC	VAC	16.00	10.00	160.00	MED	9.28	SS-R	39.68					
Rate	10.00						SS	39.68	KYSUI	17.28					
Freq	B						KY	24.60	KYSUR	1.34					
Loc	2028								FUTA	3.84					
Total Earnings				64.00		640.00	Total Taxes	138.55	Ttl Employer	71.42	Total Deductions			ER Liab	711.42
													EE Net	501.45	

		Code	Earning	Hours	Rate	Amount	Code	Tax Amount	Code	Employer Amt	Code	Deduction	Amount		
Scott, Wendell L.		REG	REG	0.00	0.00	0.00	FITW	2,038.91	MED-R	410.80	COM	COM	0.00		
Emp Id	R08769	REG	REG	1,872.00	13.50	25,272.00	MED	410.80	SS-R	1,756.64	PMED	PMED	509.43		
Rate	13.50	OT	OT	31.50	20.25	637.88	MEDHI	0.00	KYSUI	274.85	RS	RS	10.56		
Freq	B	ERMED	ER MED	0.00	0.00	6,176.40	SS	1,756.60	KYSUR	20.80	SLIFE	SLIFE	43.56		
Loc	2028	HOL	HOL	72.00	13.50	972.00	KY	1,316.81	FUTA	42.00	VLIFE	VLIFE	170.46		
		LTD	LTD	0.00	0.00	69.81									
		PTO	PTO	144.00	13.50	1,944.00									
		RS	RS	0.00	0.00	15.68									
		STD	STD	0.00	0.00	48.75									
Total Earnings				2,119.50		28,841.56	Total Taxes	5,523.12	Ttl Employer	2,505.09	Total Deductions		734.01	ER Liab	31,346.65
													EE Net	22,584.43	

Totals for Headcount: SENTRA - SENTRA(2028) (2028)



Labor Distribution

Check Dates: 01/09/2015 to 12/26/2015

Blue Ridge Mountain Resources, Inc. (N9539)

Pay Periods: 12/22/2014 to 12/26/2015

Employees	3 Code	Earning	Hours	Amount	Code	Tax Amount	Code	Employer Amt	Code	Deduction	Amount		
	REG	REG	3,699.00	63,769.23	FITW	8,144.76	MED-R	1,047.69	CLIFE	CLIFE	31.80		
	OT	OT	41.50	958.43	MED	1,047.73	SS-R	4,480.29	COM	COM	720.00		
	BER	BER	32.00	683.84	MEDHI	0.00	KYSUI	526.14	GDENT	GDENT	189.84		
	ERMED	ER MED	0.00	15,855.72	SS	4,480.16	KYSUR	42.93	GMED	GMED	1,342.44		
	HOL	HOL	144.00	2,510.64	KY	3,525.79	FUTA	87.83	PMED	PMED	509.43		
	LTD	LTD	0.00	179.40					RS	RS	21.12		
	PTO	PTO	320.00	5,705.12					SLIFE	SLIFE	43.56		
	RS	RS	0.00	31.36					VISION	VISION	29.28		
	STD	STD	0.00	130.00					VLIFE	VLIFE	330.06		
	VAC	VAC	40.00	672.88									
	Total Earnings		4,276.50	74,331.50	Total Taxes	17,198.44	Ttl Employer	6,184.88	Total Deductions		3,217.53	ER Liab	80,516.38
												EE Net	53,915.53

Report Totals

Employees	3 Code	Earning	Hours	Amount	Code	Tax Amount	Code	Employer Amt	Code	Deduction	Amount		
	REG	REG	3,699.00	63,769.23	FITW	8,144.76	MED-R	1,047.69	CLIFE	CLIFE	31.80		
	OT	OT	41.50	958.43	MED	1,047.73	SS-R	4,480.29	COM	COM	720.00		
	BER	BER	32.00	683.84	MEDHI	0.00	KYSUI	526.14	GDENT	GDENT	189.84		
	ERMED	ER MED	0.00	15,855.72	SS	4,480.16	KYSUR	42.93	GMED	GMED	1,342.44		
	HOL	HOL	144.00	2,510.64	KY	3,525.79	FUTA	87.83	PMED	PMED	509.43		
	LTD	LTD	0.00	179.40					RS	RS	21.12		
	PTO	PTO	320.00	5,705.12					SLIFE	SLIFE	43.56		
	RS	RS	0.00	31.36					VISION	VISION	29.28		
	STD	STD	0.00	130.00					VLIFE	VLIFE	330.06		
	VAC	VAC	40.00	672.88									
	Total Earnings		4,276.50	74,331.50	Total Taxes	17,198.44	Ttl Employer	6,184.88	Total Deductions		3,217.53	ER Liab	80,516.38
												EE Net	53,915.53



Labor Distribution

Check Dates: 01/09/2015 to 12/26/2015

Blue Ridge Mountain Resources, Inc. (N9539)

Pay Periods: 12/22/2014 to 12/26/2015

Headcount: GAAD - G&A Administrative(2023) (2023)

Whitaker, Jerrica M.		Code	Earning	Hours	Rate	Amount	Code	Tax Amount	Code	Employer Amt	Code	Deduction	Amount		
Emp Id	MP4893	REG	REG	1,144.50	14.00	16,023.00	FITW	2,323.73	MED-R	276.79	401K	401K	496.51		
Rate	14.00	OT	OT	106.00	21.00	2,226.00	MED	276.79	SS-R	1,183.53					
Freq	B	ERMED	ER MED	0.00	0.00	3,320.44	SS	1,183.52	KYSUI	346.52					
Loc	2023	HOL	HOL	32.00	14.00	448.00	KY	890.57	KYSUR	20.78					
		LTD	LTD	0.00	0.00	72.28			FUTA	42.01					
		PTO	PTO	28.00	14.00	392.00									
		STD	STD	0.00	0.00	48.75									
Total Earnings				1,310.50		19,089.00	Total Taxes	4,674.61	Ttl Employer	1,869.63	Total Deductions		496.51	ER Liab	20,958.63
													EE Net	13,917.88	

Totals for Headcount: GAAD - G&A Administrative(2023) (2023)

Employees	1	Code	Earning	Hours	Amount	Code	Tax Amount	Code	Employer Amt	Code	Deduction	Amount		
		REG	REG	1,144.50	16,023.00	FITW	2,323.73	MED-R	276.79	401K	401K	496.51		
		OT	OT	106.00	2,226.00	MED	276.79	SS-R	1,183.53					
		ERMED	ER MED	0.00	3,320.44	SS	1,183.52	KYSUI	346.52					
		HOL	HOL	32.00	448.00	KY	890.57	KYSUR	20.78					
		LTD	LTD	0.00	72.28			FUTA	42.01					
		PTO	PTO	28.00	392.00									
		STD	STD	0.00	48.75									
Total Earnings				1,310.50	19,089.00	Total Taxes	4,674.61	Ttl Employer	1,869.63	Total Deductions		496.51	ER Liab	20,958.63
													EE Net	13,917.88

Report Totals

Employees	1	Code	Earning	Hours	Amount	Code	Tax Amount	Code	Employer Amt	Code	Deduction	Amount		
		REG	REG	1,144.50	16,023.00	FITW	2,323.73	MED-R	276.79	401K	401K	496.51		
		OT	OT	106.00	2,226.00	MED	276.79	SS-R	1,183.53					
		ERMED	ER MED	0.00	3,320.44	SS	1,183.52	KYSUI	346.52					
		HOL	HOL	32.00	448.00	KY	890.57	KYSUR	20.78					
		LTD	LTD	0.00	72.28			FUTA	42.01					
		PTO	PTO	28.00	392.00									
		STD	STD	0.00	48.75									
Total Earnings				1,310.50	19,089.00	Total Taxes	4,674.61	Ttl Employer	1,869.63	Total Deductions		496.51	ER Liab	20,958.63
													EE Net	13,917.88



Labor Distribution

Check Dates: 01/09/2015 to 12/26/2015

Blue Ridge Mountain Resources, Inc. (N9539)

Pay Periods: 12/22/2014 to 12/26/2015

Headcount: GAAD - G&A Administrative(2023) (2023)

Mills, Sheila K.		Code	Earning	Hours	Rate	Amount	Code	Tax Amount	Code	Employer Amt	Code	Deduction	Amount		
Emp Id	S08650	REG	REG	0.00	0.00	0.00	FITW	11,256.89	MED-R	1,111.19	401K	401K	4,603.11		
Rate	29.85	REG	REG	1,914.75	29.85	57,155.28	MED	1,111.19	SS-R	4,751.41	GDENT	GDENT	189.84		
Freq	B	OT	OT	282.25	44.78	12,637.74	MEDHI	0.00	KYSUI	207.16	RS	RS	71.68		
Loc	2023	ERMED	ER MED	0.00	0.00	5,652.24	SS	4,751.37	KYSUR	20.79					
		HOL	HOL	72.00	29.85	2,149.20	KY	3,835.70	FUTA	42.00					
		LTD	LTD	0.00	0.00	154.44	KY-LEX1	1,726.14							
		PNW	PNW	16.00	29.85	477.60	KY-LEX2	383.58							
		PTO	PTO	144.00	29.85	4,298.40									
		RS	RS	0.00	0.00	106.56									
		STD	STD	0.00	0.00	113.75									
Total Earnings				2,429.00		76,824.78	Total Taxes	23,064.87	Ttl Employer	6,132.55	Total Deductions	4,864.63	ER Liab	82,957.33	
													EE Net	48,895.28	

Totals for Headcount: GAAD - G&A Administrative(2023) (2023)

Employees	1	Code	Earning	Hours	Amount	Code	Tax Amount	Code	Employer Amt	Code	Deduction	Amount		
		REG	REG	1,914.75	57,155.28	FITW	11,256.89	MED-R	1,111.19	401K	401K	4,603.11		
		OT	OT	282.25	12,637.74	MED	1,111.19	SS-R	4,751.41	GDENT	GDENT	189.84		
		ERMED	ER MED	0.00	5,652.24	MEDHI	0.00	KYSUI	207.16	RS	RS	71.68		
		HOL	HOL	72.00	2,149.20	SS	4,751.37	KYSUR	20.79					
		LTD	LTD	0.00	154.44	KY	3,835.70	FUTA	42.00					
		PNW	PNW	16.00	477.60	KY-LEX1	1,726.14							
		PTO	PTO	144.00	4,298.40	KY-LEX2	383.58							
		RS	RS	0.00	106.56									
		STD	STD	0.00	113.75									
Total Earnings				2,429.00	76,824.78	Total Taxes	23,064.87	Ttl Employer	6,132.55	Total Deductions	4,864.63	ER Liab	82,957.33	
													EE Net	48,895.28

Report Totals



Labor Distribution

Check Dates: 01/09/2015 to 12/26/2015

Blue Ridge Mountain Resources, Inc. (N9539)

Pay Periods: 12/22/2014 to 12/26/2015

Employees	I Code	Earning	Hours	Amount	Code	Tax Amount	Code	Employer Amt	Code	Deduction	Amount		
	REG	REG	1,914.75	57,155.28	FITW	11,256.89	MED-R	1,111.19	401K	401K	4,603.11		
	OT	OT	282.25	12,637.74	MED	1,111.19	SS-R	4,751.41	GDENT	GDENT	189.84		
	ERMED	ER MED	0.00	5,652.24	MEDHI	0.00	KYSUI	207.16	RS	RS	71.68		
	HOL	HOL	72.00	2,149.20	SS	4,751.37	KYSUR	20.79					
	LTD	LTD	0.00	154.44	KY	3,835.70	FUTA	42.00					
	PNW	PNW	16.00	477.60	KY-LEX1	1,726.14							
	PTO	PTO	144.00	4,298.40	KY-LEX2	383.58							
	RS	RS	0.00	106.56									
	STD	STD	0.00	113.75									
	Total Earnings		2,429.00	76,824.78	Total Taxes	23,064.87	Ttl Employer	6,132.55	Total Deductions		4,864.63	ER Liab	82,957.33
												EE Net	48,895.28



Case No. 2016-00139
Response to Order of April 8 2016
Witness: Wallen

13. Provide job titles, job descriptions, and pay rates for each employee at December 31, 2014; December 31, 2015; and December 31, 2016.

Answer: Sentra Corporation has provided a list of all job titles, pay rates, and job descriptions in the attachments. The pay rates are listed on labor distribution reports in attachment 12.



Item #13

MAGNUM HUNTER PRODUCTION, INC.

Job Description

Name Johnny Jones

Title Manager

Reports To D. Michael Wallen, Senior Vice President of Operations

Job Class Non-exempt

Location Fountain Run and Gamaliel, Monroe County, Kentucky & Clay County, Tennessee

Department Sentra Corporation

Job Summary:

Manages the day-to-day operations of Sentra Corporation, a public utility serving natural gas to approximately 216 customers in two communities, Fountain Run and Gamiel, located in Monroe County, Kentucky.

Provides operations for the Clay Gas Utility District (CCUD) in Clay County, Tennessee, as outlined in Sentra's contract to CCUD.

General Duties:

- Periodically meets with inspectors of the Kentucky Public Service Commission and Tennessee Regulatory Authority to ensure the Utility is in compliance with all rules, policies, and guidelines established by the agencies.
- Maintain piping distribution lines and make repairs when necessary.
- Install, replace, and/or remove natural gas meters.
- Performs disconnects and reconnection of meter services when necessary.
- Provides meter readings for billing services.
- Performs emergency response services when necessary.
- Meets with customers periodically for consultations or to collect payments.
- Prepares utility reports, leak surveys, and maintains company records.
- Oversees the employee performance of the System Operator.
- Operates utility equipment, e.g., dump truck, trencher, and trailer.
- Checks pressure regulators.
- Provides odorant testing.
- Performs line locations for new customers.
- Patrols mains.



MAGNUM HUNTER PRODUCTION, INC.

Job Description

Name Wendell Scott

Title System Operator

Reports To Johnny Jones, Manager

Job Class Non-exempt

Location Fountain Run and Gamaliel, Monroe County, Kentucky & Clay County, Tennessee

Department Sentra Corporation

Job Summary:

Assists the Manager in the day-to-day operations of Sentra Corporation, a public utility serving natural gas to approximately 216 customers in two communities, Fountain Run and Gamiel, located in Monroe County, Kentucky.

Assists the Manager in providing operations for the Clay Gas Utility District (CCUD) in Clay County, Tennessee, as outlined in Sentra's contract to CCUD.

General Duties:

- Maintain piping distribution lines and make repairs when necessary.
- Install, replace, and/or remove natural gas meters.
- Performs disconnects and reconnection of meter services when necessary.
- Provides meter readings for billing services.
- Performs emergency response services when necessary.
- Operates utility equipment, e.g., dump truck, trencher, and trailer.
- Checks pressure regulators.
- Provides odorant testing.
- Performs line locations for new customers.
- Patrols mains.



MAGNUM HUNTER PRODUCTION, INC.

Job Description

Name Joe Wallen

Job Title Regulatory & Compliance Specialist

Starting Pay Range \$20/hour

Reports To Manager

Job Class Non-exempt

Location Fountain Run and Gamaliel, Monroe County, Kentucky

Department Sentra Corporation

Job Summary:

The Regulatory & Compliance Specialist oversees all regulatory and compliance issues involving the Utility and ensures compliance among the mandatory agencies.

General Duties:

- Conduct periodic internal reviews or audits to ensure that compliance procedures are followed.
- Deal with investigations that occur as a result of compliance issues to duly authorized enforcement agencies as appropriate or required for resolution.
- Prepare written policies and procedures related to compliance activities and operations for the general operation of the compliance program and its related activities to prevent illegal, unethical, or improper conduct.
- File appropriate compliance reports with regulatory agencies.
- Ensure proper employee training is maintained on compliance related topics, policies, and procedures.
- Keep informed regarding pending industry changes and practices and assesses the potential impact of these changes on the organization.
- Verify all firm and regulatory policies and procedures have been documented, implemented, and communicated with management and employees.
- Manage day-to-day operations of the program.
- Provide reports on a regular basis, and as directed or requested, of the operation and progress of compliance efforts.

Job Requirements:

- Distribution Integrity Management Plan
- Operator Qualification Program
- Operations & Maintenance Manual
- Public Awareness Mailings

Job Requirements - Continued:

- Public Service Commission Filings
- Utility Inspection Reports
- Pipeline & Hazardous Materials Safety Administration
- Annual Report of Gas Distribution Systems
- Pipeline Integrity Risk Management

Essential Skills:

- Excellent management and leadership skills
- Ability to communicate effectively in both oral and written form
- Strong organization skills
- Above average reasoning ability
- Ability to communicate and work well with others

Qualifications:

- A bachelors or associates degree desired
- A minimum of five years' related experience in operational, quality assurance and regulations a must



MAGNUM HUNTER PRODUCTION, INC.

Job Description

Name Jerrica Whitaker

Job Title Administrative Assistant

Starting Pay Range \$13.00 - \$15.00/hour (20% allocated to Sentra)

Reports To Executive Assistant

Job Class Non-exempt

Location Fountain Run and Gamaliel, Monroe County, Kentucky

Department Sentra Corporation

Job Summary:

Provides assistance to Sentra's Manager, System Operator, Regulatory & Compliance Specialist, and its customers; handles all administrative-related duties required by the Utility.

General Duties:

- Answer/return customer phone calls.
- Inventory, order, and stock office supplies.
- Proofread and edit documents.
- Formulate correspondence, documents, and spreadsheets.
- File appropriate compliance reports with regulatory agencies.
- Provide correspondence and communicate with Community Action Service.
- Process forms and documents in CUSI software.
- Accounting, invoicing, and billing functions.
- Distribution of public awareness mailings.
- Generate monthly, quarterly, and annual reports.
- Maintain files and records.
- Open, sort, and route mail.

Job Requirements:

- Proficient in Microsoft Office (strong knowledge of Word and Excel a must)
- Knowledge of CUSI software helpful.
- Exceptional communication skills (oral and written).
- Must be able to work under pressure in a fast-paced environment and multi-task.
- Excellent attention to detail, well organized, and ability to prioritize assignments.
- Able to work well independently and under direct supervision.
- Critical thinking and solid problem solving skills.

Physical Requirements:

- This position requires the following activities: sitting, bending, reaching, lifting, finger dexterity, repetitive motions, talking, hearing and visual acuity.

Miscellaneous Requirements:

- Most hold a valid driver's license.
- Must have excellent attendance.

Education:

- Two years related experience/training; or equivalent combination of education and experience desired.



MAGNUM HUNTER PRODUCTION, INC.

Job Description

Name Sheila Thacker

Job Title Executive Assistant

Starting Pay Range \$20.00 - \$25.00/hour (20% allocated to Sentra)

Reports To Manager

Job Class Non-exempt

Location Fountain Run and Gamaliel, Monroe County, Kentucky

Department Sentra Corporation

Job Summary:

Provides assistance to Sentra's Manager, System Operator, Regulatory & Compliance Specialist, and its customers; handles all administrative-related duties required by the Utility. Oversee the duties of the Administrative Assistant.

General Duties:

- Answer/return customer phone calls.
- Inventory, order, and stock office supplies.
- Proofread and edit documents.
- Formulate correspondence, documents, and spreadsheets.
- File appropriate compliance reports with regulatory agencies.
- Provide correspondence and communicate with Community Action Service.
- Process forms and documents in CUSI software.
- Accounting, invoicing, and billing functions.
- Distribution of public awareness mailings.
- Generate monthly, quarterly, and annual reports.
- Maintain files and records.
- Open, sort, and route mail.

Job Requirements:

- Proficient in Microsoft Office (strong knowledge of Word and Excel a must)
- Knowledge of CUSI software helpful.
- Exceptional communication skills (oral and written).
- Must be able to work under pressure in a fast-paced environment and multi-task.
- Excellent attention to detail, well organized, and ability to prioritize assignments.
- Able to work well independently and under direct supervision.
- Critical thinking and solid problem solving skills.

Physical Requirements:

- This position requires the following activities: sitting, bending, reaching, lifting, finger dexterity, repetitive motions, talking, hearing and visual acuity.

Miscellaneous Requirements:

- Most hold a valid driver's license.
- Must have excellent attendance.
- Notary Public license.

Education:

- A bachelors or associates degree desired.
- A minimum of five years' related experience/training; or equivalent combination of education and experience desired.

Case No. 2016-00139

Response to Order of April 8 2016

Witness: Wallen

14. A. List and describe all employee benefits, other than salaries and wages, paid to, or on behalf of, each employee for each of the previous 3 years.

B. Identify and describe any employee benefits that will be paid to the new part-time employee.

Answer: A. Sentra has attached a summary of all benefits.

B. Part-time employees are not eligible for benefits.



EMPLOYEE BENEFITS

Insurance benefits go into effect the first of the month following hire date unless you begin employment on the first day of the month then insurance is effective on that day.

Participation in the 401(k) plan may begin the first of the month following 30 days of full time employment.

All questions concerning benefits should be directed to the Human Resources Department.

MEDICAL INSURANCE

IN NETWORK BENEFITS	AETNA MANAGED CHOICE GOLD PLAN \$1500/80%	AETNA MANAGED CHOICE PLATINUM PLAN \$750/90%
Individual Deductible	\$1,500	\$750
Family Deductible	\$4,500	\$2,250
Primary Care Copay	\$30	\$20
Specialist Copay	\$50	\$40
Coinsurance	10%	10%
Individual Payment Limit	\$4,000	\$3,000
Family Payment Limit	\$12,000	\$9,000
Inpatient Hospital	20% after deductible	10% after deductible
Outpatient	20% after deductible	10% after deductible
Urgent Care	\$75	\$75
Emergency Room	\$200 after deductible	\$150 after deductible
Prescriptions		
Generic	\$10	\$10
Brand	\$45	\$45
Non formulary	\$70	\$70
COST PER BIWEEKLY PAYCHECK		
Employee Only	\$0	\$23.92
Employee/Spouse	\$73.52	\$166.44
Employee/Child(ren)	\$60.74	\$145.02
Family	\$134.24	\$268.31

DENTAL INSURANCE

IN NETWORK BENEFITS	METLIFE GOLD PLAN	METLIFE PLATINUM PLAN
Calendar Year Maximum	\$1,500	\$2,000
Deductible (per member/per family)	\$50/\$150	\$50/\$150
Diagnostic & Preventive Services	100%	100%
Basic Services	80%	80%
Major Services	50%	50%
Orthodontic Lifetime Max	50% \$1,000	50% \$1,500
COST PER BIWEEKLY PAYCHECK		
Employee Only	\$0	\$3.53
Employee/Spouse	\$5.79	\$14.00
Employee/Child(ren)	\$7.91	\$17.89
Family	\$15.16	\$30.54

VISION

IN NETWORK BENEFITS	SUPERIOR VISION
Eye Exam	\$15
Lenses	\$15
Frames (up to \$150 retail allowance)	\$15
Contact Lenses	100% after \$150 retail allowance
COST PER BIWEEKLY PAYCHECK	
Employee Only	\$0
Employee/Spouse	\$1.34
Employee/Child(ren)	\$1.22
Family	\$3.85

OTHER BENEFITS

BENEFIT	COST PER BIWEEKLY PAYCHECK
Life Insurance: (employee only) Hourly Employees: \$50,000 Salaried Employees: 1 x annual salary <i>Additional term life insurance is available for purchase on your spouse and children.</i>	\$0
Short Term Disability Insurance (employee only)	\$0
Long Term Disability Insurance (employee only)	\$0
Employee Assistance Program	\$0
Travel Assistance Program	\$0
Flexible Spending Accounts -up to \$2500 per year	Based on annual election
Dependent Care Accounts - up to \$5000 per year	Based on annual election
Identity Theft Coverage	Based on plan selection
Accident Insurance	Based on plan selection
Critical Illness Coverage	Based on plan selection
401(k) Plan	Company Match: 100% on 1% 50% on next 5% Additional Discretionary Match

PAID TIME OFF/HOLIDAYS

We currently offer PTO for each full time employee based on years of service and prior work experience.

We also offer 9 company paid holidays:

- New Year's Day
- Good Friday
- Memorial Day
- Independence Day
- Labor Day
- Thanksgiving
- Day after Thanksgiving
- Christmas Day
- Either the day before or day after Christmas

OTHER PERKS

- Free Parking
- Free workout facility

**This is just a summary of our employee benefits. Please review the summary plan descriptions and policies for more detailed information.*

Case No. 2016-00139
Response to Order of April 8 2016
Witness: Wallen

15. Provide the minutes from Board of Director meetings for the calendar years 2015 and 2016.

Answer: Sentra Corporation does not have a Board of Directors or minutes.

16. Sentra proposed to increase its expenses by \$18,000 to reimburse MHR for administrative expenses.

- a. Provide a schedule of the administrative expenses that comprise the \$18,000 reimbursement.**
- b. Separate the costs between the allocated and directly billed administrative expenses.**
- c. For the allocated administrative expenses, provide documentation to support the proposed allocation factors.**
- d. For the directly billed administrative expenses, provide supporting invoices.**

Answer: a. A schedule of the administrative expenses comprising the \$18,000 does not exist. This is 20% of Jerrica Whitaker and Sheila Mills salary. Please see item 13 for salary detail.

b. All 20% of these salaries are allocated to Sentra.

c. Administrative expenses did not exist in the test year and Sentra is now adding administrative expenses to handle daily activities for Sentra.

d. Sentra Corporation and MHR do not have any invoices. They simply allocate 20% of the two salaries to Sentra.

- 17. MHR is proposing to charge Sentra \$1,000 per month for corporate "G&A", for an additional \$12,000 per year in administration charges.**
- a. Provide the definition of "G&A"**
 - b. Provide a schedule of the administrative charges that comprise the \$12,000 reimbursement. Include documentation to support any proposed allocation factors.**

Answer: a. G&A is General and Administrative related expenses related to day-to-day accounting operations of business.

b. No itemized schedule exists. The corporate office is not allocating any administrative charges to Sentra Corporation at this time. The hourly rate will be 20 hours a month for \$50 an hour.

- 18. Sentra proposes to increase its expenses by \$13,480 to reflect replacing the contract services provided by MHR with a part-time regulatory compliance officer.**
- a. Provide a copy of the referenced contract with MHR.**
 - b. Explain in detail why Sentra hired a part-time employee rather than to rely on the contract with MHR.**
 - c. State whether the new part-time employee was or will be hired.**
 - d. Provide the total annual salary for the new part-time employee.**

Answer: a. Sentra Corporation never had a contract with this employee. He simply did contract work for Sentra.

b. MHR asked that Sentra hire this contract worker as a Part Time employee.

c. This employee was hired.

d. The total annual salary for this employee is \$33,280.00

19. Sentra is proposing to include office rent of \$1,500 per month that is to be paid to MHR for the use of "office space at its facility".

a. Provide a schedule listing by month the following costs incurred by MHR in calendar years 2015 and 2016: Office rent; Telephone; Utilities (Gas, Electricity, Etc.); Equipment; and Furnishings.

Answer: Please see the 2015 and 2016 Building Reports provided for activity related to the building at 120 Prosperous Place in Lexington, KY.

b. Identify all affiliated or nonaffiliated companies that share MHR's office.

Answer: Sentra Corporation's local office space is located at 120 Prosperous Place in Lexington, KY. This building is owned by Magnum Hunter Production, Inc. but managed by MKS Commercial Real Estate Services. Please see the Rent Schedule Information Sheet provided for a list of all tenants, including both affiliated and non-affiliated parties.

c. Provide the rent office overheads paid by each affiliated or nonaffiliated tenant during the calendar years 2015 and 2016.

Answer: Please see the Rent Schedule Information Sheet for annual rent information.

d. Identify the total square footage of the office and the amount that is occupied by each affiliated or nonaffiliated tenant.

Answer: Please see the Rent Schedule Information Sheet for square footage information.

e. The office rent that Sentra will pay MHR is considered a less-than-arms-length transaction; provide documentation to show that the pro forma office rent of \$1,500 and the proposed annual rent of \$18,000 are reasonable.

Answer: NGAS Production Co., or Magnum Hunter Production, Inc., currently leases 9,127 square feet, which space is shared by Sentra Corporation, although no formal agreement is in place with Sentra Corporation. The pro forma office rent of \$1,500 implies approximately 973 square feet of space in use by Sentra Corporation at the same rate per square foot paid by NGAS Production Co.

NGAS PRODUCTION CO.
STATEMENT OF REVENUE AND EXPENSES
FOR THE ONE MONTH AND TWELVE MONTHS ENDED DECEMBER 31, 2015

	CURRENT				YEAR TO DATE			
	ACTUAL	BUDGET	VARIANCE	PERCENT	ACTUAL	BUDGET	VARIANCE	PERCENT
RENTAL INCOME								
OFFICE RENT	\$29,044.74	\$ 37,525.00	\$ (8,480.26)	-29%	\$ 605,995.83	\$ 450,300.00	\$ 155,695.83	26%
REAL ESTATE TAX RECOVERY	-	-	-	0%	-	-	-	0%
OPERATING EXPENSE ESCALATION	-	-	-	0%	-	-	-	0%
REAL ESTATE TAX ESCALATION	-	-	-	0%	-	-	-	0%
ESCALATION ADJUSTMENT	-	-	-	0%	-	-	-	0%
STORAGE AREA RENT	-	-	-	0%	-	-	-	0%
TENANT LATE FEES	-	-	-	0%	-	-	-	0%
NET PROCEEDS FROM SALE	-	-	-	0%	-	-	-	0%
BUILDING REIMBURSABLES	-	-	-	0%	-	-	-	0%
NON-OPERATING INTEREST	-	-	-	0%	-	-	-	0%
TOTAL INCOME	29,044.74	37,525.00	(8,480.26)	-29%	605,995.83	450,300.00	155,695.83	26%
OPERATIONS								
SUPPLIES/MATERIALS	-	425.69	(425.69)	0%	3,024.29	5,108.24	(2,083.95)	-69%
CLEANING	-	-	-	0%	75.00	-	75.00	100%
TRASH REMOVAL	-	137.02	(137.02)	0%	1,572.82	1,644.26	(71.44)	-5%
CARPET CLEANING	-	-	-	0%	-	-	-	0%
WINDOW WASHING	-	145.83	(145.83)	0%	1,850.00	1,749.98	100.02	5%
CLEANING PERSONNEL	-	1,064.00	(1,064.00)	0%	11,864.88	12,768.00	(903.12)	-8%
TOTAL CLEANING	-	1,772.54	(1,772.54)	0%	18,386.99	21,270.49	(2,883.50)	-16%
CONTRACT SERVICES	-	-	-	0%	-	-	-	0%
ELECTRICAL REPAIR & MAINTENANCE	-	-	-	0%	-	-	-	0%
ELECTRICAL PARTS & SUPPLIES	-	-	-	0%	-	-	-	0%
ELECTRICAL PERSONNEL	-	-	-	0%	-	-	-	0%
TOTAL ELECTRICAL	-	-	-	0%	-	-	-	0%
HVAC PERSONNEL	-	2,094.60	(889.02)	0%	12,753.00	25,135.24	(12,382.24)	-97%
HVAC SUPPLIES/MATERIALS	-	889.02	(889.02)	0%	1,003.97	10,668.20	(9,664.23)	-963%
HVAC REPAIRS & MAINTENANCE	-	-	-	0%	5,488.84	-	5,488.84	100%
HVAC CONTRACT	-	185.82	(185.82)	0%	1,926.47	2,229.86	(303.39)	-16%
MISCELLANEOUS	-	-	-	0%	-	-	-	0%
TOTAL HVAC	-	3,169.44	(3,169.44)	0%	21,172.28	38,033.30	(16,861.02)	-80%
ELEVATOR CONTRACT	-	304.74	(304.74)	0%	3,776.10	3,656.86	119.24	3%
ELEVATOR REPAIR & MAINTENANCE	-	-	-	0%	2,970.32	-	2,970	100%
ELEVATOR TELEPHONE	-	-	-	0%	-	-	-	0%
MISCELLANEOUS	-	-	-	0%	-	-	-	0%
TOTAL ELEVATOR	-	304.74	(304.74)	0%	6,746.42	3,656.86	3,089.56	46%

NGAS PRODUCTION CO.
STATEMENT OF REVENUE AND EXPENSES
FOR THE ONE MONTH AND TWELVE MONTHS ENDED DECEMBER 31, 2015

	CURRENT				YEAR TO DATE			
	ACTUAL	BUDGET	VARIANCE	PERCENT	ACTUAL	BUDGET	VARIANCE	PERCENT
GB PERSONNEL	-	921.17	(921.17)	0%	8,456.00	11,054.02	(2,598.02)	-31%
GB SUPPLIES/MATERIALS	(98.00)	170.60	(268.60)	274%	1,343.32	2,047.20	(703.88)	-20%
GB REPAIR & MAINTENANCE	-	-	-	0%	-	-	-	0%
GB R&M-EXTERIOR LIGHTING	-	203.73	(203.73)	0%	138.27	2,444.76	(2,306.49)	-1668%
GB R&M-INTERIOR LIGHTING	-	115.37	(115.37)	0%	1,964.32	1,384.46	579.86	30%
GB R&M-OTHER	-	-	-	0%	-	-	-	0%
GB R&M-PLUMBING	-	22.86	(22.86)	0%	70.62	274.32	(203.70)	-288%
GB R&M-ROOF	-	110.42	(110.42)	0%	1,440.00	1,325.02	114.98	8%
GB CONTRAST SERVICES	-	50.92	(50.92)	0%	564.00	611.02	(47.02)	-8%
GB DECORATIONS & FLAGS	-	83.89	(83.89)	0%	-	1,006.64	(1,006.64)	0%
GB DIRECTORY/SIGNAGE	-	-	-	0%	977.12	-	977.12	100%
GB EXTERMINATING	-	97.92	(97.92)	0%	1,384.00	1,175.02	208.98	15%
GB KEYS & LOCKS	-	24.78	(24.78)	0%	367.27	297.32	69.95	19%
GB VEHICLE EXPENSE	-	-	-	0%	-	-	-	0%
MISCELLANEOUS	-	157.67	(157.67)	0%	1,945.00	1,892.02	52.98	3%
TOTAL GENERAL BUILDING	(98.00)	1,959.31	(2,057.31)	2099%	18,649.92	23,511.78	(4,861.86)	-26%
EXTERIOR LANDSCAPE CONTRACT	-	537.54	(537.54)	0%	5,919.57	6,450.46	(530.89)	-9%
INTERIOR LANDSCAPE CONTRACT	-	-	-	0%	-	-	-	0%
INTERIOR LANDSCAPE SUPPLIES	-	-	-	0%	-	-	-	0%
EXTERIOR LANDSCAPE SUPPLIES	-	36.95	(36.95)	0%	130.00	443.38	(313.38)	-241%
MISCELLANEOUS	-	37.66	(37.66)	0%	1,825.00	451.92	1,373.08	75%
TOTAL GROUNDS & LANDSCAPE	-	612.14	(612.14)	0%	7,874.57	7,345.75	528.82	7%
PARKING LOT REPAIR	-	-	-	0%	-	-	-	0%
PARKING LOT SWEEPING	-	-	-	0%	-	-	-	0%
SNOW REMOVAL	-	922.63	(922.63)	0%	12,678.70	11,071.58	1,607.12	13%
TOTAL PARKING LOT	-	922.63	(922.63)	0%	12,678.70	11,071.58	1,607.12	13%
OFFICE SUPPLIES & EQUIPMENT	-	261.37	(261)	0%	3,043.84	3,136.42	(92.58)	-3%
POSTAGE & DELIVERY	-	48.52	(48.52)	0%	330.05	582.20	(252.15)	-76%
TELEPHONE	-	-	-	0%	-	-	-	0%
MANAGEMENT FEES	-	2,500.00	(2,500.00)	0%	27,500.00	30,000.00	(2,500.00)	-9%
LEASING EXPENSE	-	-	-	0%	-	-	-	0%
DONATIONS AND SUBSCRIPTIONS	-	29.50	(29.50)	0%	-	354.00	(354.00)	0%
ADVERTISING AND PROMOTION	-	-	-	0%	-	-	-	0%
ASSOCIATION DUES	-	31.25	(31.25)	0%	538.00	375.00	163.00	30%
LEGAL FEES	(1,915.20)	1,005.91	(2,921.11)	153%	5,069.41	12,070.96	(7,001.55)	-138%
OTHER PROFESSIONAL FEES	-	72.92	(72.92)	0%	-	875.02	(875.02)	0%
MISCELLANEOUS	60.00	-	60.00	100%	60.00	-	60.00	100%
TOTAL ADMINISTRATIVE	(1,855.20)	3,949.46	(5,804.66)	313%	36,541.30	47,393.59	(10,852.29)	-30%

NGAS PRODUCTION CO.
STATEMENT OF REVENUE AND EXPENSES
FOR THE ONE MONTH AND TWELVE MONTHS ENDED DECEMBER 31, 2015

	CURRENT				YEAR TO DATE			
	ACTUAL	BUDGET	VARIANCE	PERCENT	ACTUAL	BUDGET	VARIANCE	PERCENT
SECURITY CONTRACT	-	535.29	(535.29)	0%	7,054.25	6,423.44	630.81	9%
SECURITY EQUIPMENT-R&M	-	187.67	(187.67)	0%	673.00	2,252.06	(1,579.06)	-235%
FIRE EQUIP/EXTINGUISHER MAINT	-	-	-	0%	-	-	-	0%
FIRE ALARM SYSTEM MAINTENANCE	-	-	-	0%	-	-	-	0%
SAFETY/EVACUATION CONTROL	-	-	-	0%	-	-	-	0%
MISCELLANEOUS	-	-	-	0%	-	-	-	0%
SECURITY PERSONNEL	-	10.89	(10.89)	0%	-	130.66	(130.66)	0%
TOTAL SECURITY	-	733.85	(733.85)	0%	7,727.25	8,806.17	(1,078.92)	-14%
ELECTRICITY	-	6,590.87	(6,590.87)	0%	68,467.33	79,090.42	(10,623.09)	-16%
GAS	-	1,241.70	(1,241.70)	0%	12,916.57	14,900.42	(1,983.85)	-15%
WATER & SEWER	-	649.97	(649.97)	0%	5,475.65	7,799.66	(2,324.01)	-42%
TOTAL UTILITIES	-	8,482.54	(8,482.54)	0%	86,859.55	101,790.50	(14,930.95)	-17%
REAL ESTATE TAXES	-	-	-	0%	-	-	-	0%
COMMISSIONS	(8,928.00)	139.46	(9,067.46)	102%	-	1,673.54	(1,673.54)	0%
OTHER INSURANCE	-	1,262.07	(1,262.07)	0%	6,653.61	15,144.84	(8,491.23)	-128%
PROPERTY INSURANCE	-	275.59	(275.59)	0%	-	3,307.12	(3,307.12)	0%
TOTAL TAXES & INSURANCE	(8,928.00)	1,677.13	(10,605.13)	119%	6,653.61	20,125.50	(13,471.89)	-202%
INTEREST EXPENSE	-	14,513.53	(14,513.53)	0%	167,766.94	174,161.98	(6,395.04)	-4%
TOTAL OPERATIONS	(10,881.20)	38,097.31	(48,978.51)	450%	391,057.53	457,167.49	(66,109.96)	-17%
NET OPERATING INCOME	39,925.94	(572.31)	40,498.25	101%	214,938.30	(6,867.49)	221,805.79	103%
TENANT IMPROVEMENTS	-	-	-	0%	-	-	-	0%
COMMISSIONS	-	-	-	0%	-	-	-	0%
CAPITAL IMPROVEMENTS	-	-	-	0%	-	-	-	0%
LEASING EXPENSE - OTHER	-	-	-	0%	-	-	-	0%
TOTAL LEASING EXPENSES	-	-	-	0%	-	-	-	0%
NET CASH FLOW	\$ 39,925.94	(572.31)	\$ 40,498.25	101%	\$ 214,938.30	\$ (6,867.49)	\$ 221,805.79	103%

NGAS PRODUCTION CO.
STATEMENT OF REVENUE AND EXPENSES
FOR THE ONE MONTH AND TWELVE MONTHS ENDED DECEMBER 31, 2016

	CURRENT				YEAR TO DATE			
	ACTUAL	BUDGET	VARIANCE	PERCENT	ACTUAL	BUDGET	VARIANCE	PERCENT
RENTAL INCOME								
OFFICE RENT	\$33,515.65	\$30,000.00	\$ 3,515.65	10%	\$ 431,840.89	\$360,000.00	\$ 71,840.89	17%
REAL ESTATE TAX RECOVERY	-	-	-	0%	-	-	-	0%
OPERATING EXPENSE ESCALATION	-	-	-	0%	-	-	-	0%
REAL ESTATE TAX ESCALATION	-	-	-	0%	-	-	-	0%
ESCALATION ADJUSTMENT	-	-	-	0%	-	-	-	0%
STORAGE AREA RENT	-	-	-	0%	-	-	-	0%
TENANT LATE FEES	-	-	-	0%	-	-	-	0%
NET PROCEEDS FROM SALE	-	-	-	0%	-	-	-	0%
BUILDING REIMBURSABLES	-	-	-	0%	-	-	-	0%
NON-OPERATING INTEREST	-	-	-	0%	-	-	-	0%
TOTAL INCOME	33,515.65	30,000.00	3,515.65	10%	431,840.89	360,000.00	71,840.89	17%
OPERATIONS								
SUPPLIES/MATERIALS	520.14	252.02	268.12	52%	2,815.44	3,024.29	(208.85)	-7%
CLEANING	-	6.25	(6.25)	0%	64.02	75.00	(10.98)	-17%
RASH REMOVAL	180.40	131.07	49.33	27%	2,112.58	1,572.82	539.76	26%
CARPET CLEANING	-	-	-	0%	-	-	-	0%
WINDOW WASHING	-	154.17	(154.17)	0%	1,350.00	1,850.00	(500.00)	-37%
CLEANING PERSONNEL	1,024.08	988.74	35.34	3%	13,483.04	11,864.88	1,618.16	12%
TOTAL CLEANING	1,724.62	1,532.25	192.37	11%	19,825.08	18,386.99	1,438.09	7%
CONTRACT SERVICES	-	-	-	0%	-	-	-	0%
ELECTRICAL REPAIR & MAINTENANCE	-	-	-	0%	-	-	-	0%
ELECTRICAL PARTS & SUPPLIES	-	-	-	0%	-	-	-	0%
ELECTRICAL PERSONNEL	-	-	-	0%	-	-	-	0%
TOTAL ELECTRICAL	-	-	-	0%	-	-	-	0%
HVAC PERSONNEL	1,312.00	1,062.75	1,228.34	94%	10,892.50	12,753.00	(1,860.50)	-17%
HVAC SUPPLIES/MATERIALS	157.13	83.66	73.47	47%	4,181.19	1,003.97	3,177.22	76%
HVAC REPAIRS & MAINTENANCE	360.00	457.40	(97.40)	-27%	11,624.96	5,488.84	6,136.12	53%
HVAC CONTRACT	-	160.54	(160.54)	0%	1,377.74	1,926.47	(548.73)	-40%
MISCELLANEOUS	-	-	-	0%	-	-	-	0%
TOTAL HVAC	1,829.13	1,764.36	64.77	4%	28,076.39	21,172.28	6,904.11	25%
ELEVATOR CONTRACT	-	314.68	(314.68)	0%	3,906.56	3,776.10	130.46	3%
ELEVATOR REPAIR & MAINTENANCE	-	247.53	(248)	0%	1,013.99	2,970.32	(1,956)	-193%
ELEVATOR TELEPHONE	-	-	-	0%	-	-	-	0%
MISCELLANEOUS	-	-	-	0%	-	-	-	0%
TOTAL ELEVATOR	-	562.20	(562.20)	0%	4,920.55	6,746.42	(1,825.87)	-37%

NGAS PRODUCTION CO.
STATEMENT OF REVENUE AND EXPENSES
FOR THE ONE MONTH AND TWELVE MONTHS ENDED DECEMBER 31, 2016

	CURRENT				YEAR TO DATE			
	ACTUAL	BUDGET	VARIANCE	PERCENT	ACTUAL	BUDGET	VARIANCE	PERCENT
GB PERSONNEL	1,512.00	704.67	807.33	53%	8,718.25	8,456.00	262.25	3%
GB SUPPLIES/MATERIALS	601.44	111.94	489.50	81%	1,660.31	1,343.32	316.99	29%
GB REPAIR & MAINTENANCE	-	-	-	0%	-	-	-	0%
GB R&M-EXTERIOR LIGHTING	-	11.52	(11.52)	0%	-	138.27	(138.27)	0%
GB R&M-INTERIOR LIGHTING	122.11	163.69	(41.58)	-34%	576.74	1,964.32	(1,387.58)	-241%
GB R&M-OTHER	-	-	-	0%	-	-	-	0%
GB R&M-PLUMBING	125.00	5.89	119.12	95%	1,192.76	70.62	1,122.14	94%
GB R&M-ROOF	-	120.00	(120.00)	0%	195.00	1,440.00	(1,245.00)	-638%
GB CONTRAST SERVICES	47.00	47.00	-	0%	589.77	564.00	25.77	4%
GB DECORATIONS & FLAGS	500.00	-	500.00	100%	750.00	-	750.00	100%
GB DIRECTORY/SIGNAGE	388.68	81.43	307.25	79%	388.68	977.12	(588.44)	-151%
GB EXTERMINATING	70.00	115.33	(45.33)	-65%	1,208.39	1,384.00	(175.61)	-15%
GB KEYS & LOCKS	35.62	30.61	5.01	14%	71.24	367.27	(296.03)	-416%
GB VEHICLE EXPENSE	-	-	-	0%	-	-	-	0%
MISCELLANEOUS	182.00	162.08	19.92	11%	2,712.66	1,945.00	767.66	28%
TOTAL GENERAL BUILDING	3,583.85	1,554.16	2,029.69	57%	18,063.80	18,649.92	(586.12)	-3%
EXTERIOR LANDSCAPE CONTRACT	530.87	493.30	37.57	7%	6,821.56	5,919.57	901.99	13%
INTERIOR LANDSCAPE CONTRACT	-	-	-	0%	-	-	-	0%
INTERIOR LANDSCAPE SUPPLIES	-	-	-	0%	-	-	-	0%
EXTERIOR LANDSCAPE SUPPLIES	-	10.83	(10.83)	0%	512.74	130.00	382.74	75%
MISCELLANEOUS	150.00	152.08	(2.08)	-1%	225.00	1,825.00	(1,600.00)	-711%
TOTAL GROUNDS & LANDSCAPE	680.87	656.21	24.66	4%	7,559.30	7,874.57	(315.27)	-4%
PARKING LOT REPAIR	-	-	-	0%	214.37	-	214.37	100%
PARKING LOT SWEEPING	-	-	-	0%	-	-	-	0%
SNOW REMOVAL	-	1,056.56	(1,056.56)	0%	13,550.53	12,678.70	871.83	6%
TOTAL PARKING LOT	-	1,056.56	(1,056.56)	0%	13,764.90	12,678.70	1,086.20	8%
OFFICE SUPPLIES & EQUIPMENT	250.00	253.65	(4)	-1%	3,441.60	3,043.84	397.76	12%
POSTAGE & DELIVERY	41.70	27.50	14.20	34%	139.70	330.05	(190.35)	-136%
TELEPHONE	395.50	-	395.50	100%	395.50	-	395.50	100%
MANAGEMENT FEES	2,500.00	2,500.00	-	0%	32,500.00	30,000.00	2,500.00	8%
LEASING EXPENSE	-	-	-	0%	-	-	-	0%
DONATIONS AND SUBSCRIPTIONS	-	-	-	0%	-	-	-	0%
ADVERTISING AND PROMOTION	-	-	-	0%	-	-	-	0%
ASSOCIATION DUES	-	44.83	(44.83)	0%	548.00	538.00	10.00	2%
LEGAL FEES	-	422.45	(422.45)	0%	6,076.63	5,069.41	1,007.22	17%
OTHER PROFESSIONAL FEES	-	-	-	0%	-	-	-	0%
MISCELLANEOUS	-	5.00	(5.00)	0%	3.00	60.00	(57.00)	-1900%
TOTAL ADMINISTRATIVE	3,187.20	3,253.44	(66.24)	-2%	43,104.43	39,041.30	4,063.13	9%

NGAS PRODUCTION CO.
STATEMENT OF REVENUE AND EXPENSES
FOR THE ONE MONTH AND TWELVE MONTHS ENDED DECEMBER 31, 2016

	CURRENT				YEAR TO DATE			
	ACTUAL	BUDGET	VARIANCE	PERCENT	ACTUAL	BUDGET	VARIANCE	PERCENT
SECURITY CONTRACT	1,159.71	587.85	571.86	49%	8,199.38	7,054.25	1,145.13	14%
SECURITY EQUIPMENT-R&M	131.69	56.08	75.61	57%	131.69	673.00	(541.31)	-411%
FIRE EQUIP/EXTINGUISHER MAINT	-	-	-	0%	-	-	-	0%
FIRE ALARM SYSTEM MAINTENANCE	-	-	-	0%	-	-	-	0%
SAFETY/EVACUATION CONTROL	-	-	-	0%	-	-	-	0%
MISCELLANEOUS	-	-	-	0%	-	-	-	0%
SECURITY PERSONNEL	-	-	-	0%	-	-	-	0%
TOTAL SECURITY	1,291.40	643.94	647.46	50%	8,331.07	7,727.25	603.82	7%
ELECTRICITY	5,169.21	5,705.61	(536.40)	-10%	77,392.97	68,467.33	8,925.64	12%
GAS	796.98	1,076.38	(279.40)	-35%	11,939.73	12,916.57	(976.84)	-8%
WATER & SEWER	173.16	456.30	(283.14)	-164%	12,592.04	5,475.65	7,116.39	57%
TOTAL UTILITIES	6,139.35	7,238.30	(1,098.95)	-18%	101,924.74	86,859.55	15,065.19	15%
REAL ESTATE TAXES	-	-	-	0%	-	-	-	0%
OTHER FINANCIAL EXPENSES	-	-	-	0%	62.50	-	62.50	100%
OTHER INSURANCE	836.62	554.47	282.15	34%	4,521.06	6,653.61	(2,132.55)	-47%
PROPERTY INSURANCE	-	-	-	0%	-	-	-	0%
TOTAL TAXES & INSURANCE	836.62	554.47	282.15	34%	4,583.56	6,653.61	(2,070.05)	-45%
INTEREST EXPENSE	13,964.57	13,980.58	(16.01)	0%	194,893.03	167,766.94	27,126.09	14%
TOTAL OPERATIONS	33,237.61	32,796.46	441.15	1%	445,046.85	393,557.53	51,489.32	12%
NET OPERATING INCOME	278.04	(2,796.46)	3,074.50	1106%	(13,205.96)	(33,557.53)	20,351.57	-154%
TENANT IMPROVEMENTS	-	-	-	0%	-	-	-	0%
COMMISSIONS	-	-	-	0%	-	-	-	0%
CAPITAL IMPROVEMENTS	-	-	-	0%	-	-	-	0%
LEASING EXPENSE - OTHER	-	-	-	0%	-	-	-	0%
TOTAL LEASING EXPENSES	-	-	-	0%	-	-	-	0%
NET CASH FLOW	\$ 278.04	(2,796.46)	\$ 3,074.50	1106%	\$ (13,205.96)	\$ (33,557.53)	\$ 20,351.57	-154%

RENT INCREASES

TENANT	RENT INCREASE DATES	MONTHLY	ANNUALLY	PSF
SPURGEON & TINKER	5/1/2014 to 1/31/2017	\$6,193.67	\$74,324.00	\$17.00
Blackhawk Mining	8/24/2015 to 9/30/2017	\$9,300.00	\$111,600.00	\$10.00
	8/24/2017 to 9/30/2018	\$10,075.00	\$120,900.00	\$13.00
	8/24/2018 to 9/30/2020	\$11,237.50	\$134,850.00	\$14.50
MKS REAL ESTATE	3/1/2015 to 2/28/2018	\$540.00	\$6,480.00	\$10.00
NGAS PRODUCTION	2/1/2012 to 1/31/2013	\$14,070.79	\$168,849.50	\$18.50
VACANT Suite 200				
VACANT Suite 215				
VACANT 1st Fl. Storage				
VACANT Suite 300				
		\$51,416.96	\$617,003.50	

20. Sentra states that it will finance the purchase of a new dump truck with a \$50,000 two-year loan at an interest rate of 5 percent.

- a. Provide the date that Sentra has or expects to purchase the new truck.**
- b. Provide documentation to support the \$50,000 purchase price for the new Dump Truck.**
- c. Provide documentation to support the proposing financing terms.**
- d. Provide a loan amortization schedule for the financing of the Dump Truck.**
- e. Provide the depreciation life in Sentra will use for the new dump truck and provide supporting documentation.**

Answer: a. Sentra expects to purchase the Dump Truck before the end of the year 2017.

b. Sentra has included a price Quote on the Dump Truck.

c. Sentra has no documentation on financing term, this was just an estimate on purchasing a dump truck.

d. See above.

e. Dump trucks are depreciated over a useful life of 10 years. See the provided corporate policy.

Item # 20



2008 GMC TOPKICK

Central Ky Truck & Trailer Sales
3585 Colonel Road
Richmond, KY 40475
Ph. (859) 623-0444
www.centrankytrucks.com

QR URL Link



Price:	\$49,989	Exterior:	White
Year:	2008	Interior:	Black
Make:	GMC	Trim/Package:	DUMP
Model:	TOPKICK	Engine:	CAT
Mileage:	5445	Transmission:	
Stock#	400017	Fuel Type:	

VEHICLE OPTIONS

VEHICLE NOTES

CAT C7 7.2 LITER ACERT ENGINE. NON CDL!!!! THIS IS PRACTICALLY A BRAND NEW TRUCK. THE BED IS BRAND NEW THE CAB ONLY HAS 5400 ORIGINAL TEXAS DRIVEN MILES! HAS AIR GATE ON REAR. BRAND NEW RUBBER, GET IT BEFORE ITS GONE!!!

AUTHORITY FOR EXPENDITURE

Item #20

Department: Sentra Corporation	AFE Number:
Project/Area: Sentra Operator: Sentra Prospect: Operator's AFE #	Date: 9/6/2016 Date Rec'd:
Well: County/Parish, State:	

Participant	Working Interest	Amount	Est Start Date:
	Working Interest		Est Finish Date:
Sentra	100.00000%	\$50,000	9/6/2016
Totals	100.00000%	\$50,000	10/6/2016

Type of Operation Description	100% Cost	Our Share = \$50,000		Prepay? No	
		Budget E.D. Cost	Non-Budget E.D. Cost	C.O.E.	Total
Dump Truck		\$0	50,000		
Sub-Total		\$0	\$50,000	\$0	\$50,000

Available in Budget	Salvage
New Capital Funds Required By Budget Revision:	\$50,000

Comments; Deal Terms; Special Provisions:

Controller PO Requirement (initials)

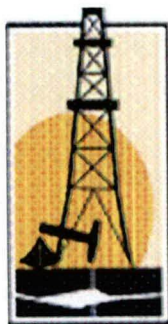
Are Purchase Orders required? Y / N

AFE Originator: Michael Wallen

Date: 09/06/2016

Internal Routing/Approvals:

	APPROVALS	DATE
LAND:		
GEOLOGY:		
OPERATIONS:	<i>Michael Wallen</i>	9-6-16
MANAGEMENT:		



MAGNUM HUNTER

RESOURCES CORPORATION

Memo Regarding: Policy on Depletion, Depreciation, and Amortization

January 23, 2013

I. Definition

Depletion, depreciation, and amortization refer to the allocation of the costs associated with producing property, other property, plant and equipment, and intangible assets over the expected service lives of the assets. The expected life may be different for GAAP and tax purposes. See Table 1 for currently used expected service lives.

Assets may be impaired as well as depreciated. Impairments are addressed by Policy on Impairments (Revenue\Process Documentation and Acct Policies\Impairment Policy).

Property, plant and equipment – Property, plant and equipment are recorded at cost, plus reasonable cost to put in service. This category includes gathering and drilling equipment, buildings, furniture, fixtures, automobiles, and etc. Costs include the consideration given for the asset, reasonable costs to put the asset in service, and any capitalized interest. Costs for these assets are depreciated using the straight-line method over the expected useful life of the asset. (See Table 1)

For significant exploration and development projects, we capitalize interest on expenditures while activities are in progress to bring the assets to their intended use.

Producing property, and intangible drilling costs – The successful efforts method of accounting is used to record costs for our oil and gas producing activities. Costs to acquire mineral interests in oil and gas properties and to drill and equip development wells and related asset retirement costs are capitalized. Costs to drill exploratory wells are capitalized pending determination of whether the wells have proved reserves. If we determine that the wells do not have proved reserves, the costs are charged to expense.

II. Guidance

We apply ASC 932-360 (FAS 69 – Disclosures about Oil and Gas Production Activities (an amendment to FASB Statements 19, 25, 33, and 39) (FAS 19 Paragraphs 11-24) and ASC 835-20 Broad Transactions – Capitalization of Interest

ASC 932-360 Extractive Activities – Oil and Gas; PP&E

The aggregate capitalized costs relating to an enterprise's oil and gas producing activities and the aggregate related accumulated depreciation, depletion, amortization, and valuation allowances shall be disclosed as of the end of the year. APB Opinion No. 12, *Omnibus Opinion—1967*, requires disclosure of "balances of major classes of depreciable assets, by nature or function." Thus, separate disclosure of capitalized costs for asset categories (a) through (d) in paragraph 11 of Statement 19 or for a combination of those categories often may be appropriate.

Statement 19 Paragraph 11:

Policy on Depletion, Depreciation, and Amortization

"11. An enterprise's oil and gas producing activities involve certain special types of assets. Costs of those assets shall be capitalized when incurred. Those types of assets broadly defined are:

a. **Mineral interests in properties** (hereinafter referred to as properties), which include fee ownership or a lease, concession, or other interest representing the right to extract oil or gas subject to such terms as may be imposed by the conveyance of that interest. Properties also include royalty interests, production payments payable in oil or gas, and other nonoperation interests in properties operated by others. Properties include those agreements with foreign governments or authorities under which an enterprise participates in the operation of the related properties or otherwise serves as "producer" of the underlying reserves; but properties do not include other supply agreements or contracts that represent the right to purchase (as opposed to extract) oil and gas. Properties shall be classified as proved or unproved as follows:

- i. Unproved properties - properties with no proved reserves.
- ii. Proved properties - properties with proved reserves.

b. **Wells and related equipment and facilities**, the costs of which include those incurred to:

- i. Drill and equip those exploratory wells and exploratory-type stratigraphic test wells that have found proved reserves.
- ii Obtain access to proved reserves and provide facilities for extracting, treating, gathering, and storing the oil and gas, including the drilling and equipping of development wells and development-type stratigraphic test wells (whether those wells are successful or unsuccessful) and service wells.

c. **Support equipment and facilities used in oil and gas producing activities**, such as seismic equipment, drilling equipment, construction and grading equipment, vehicles, repair shops, warehouses, supply points, camps, and division, district, or field offices.

d. **Uncompleted wells, equipment, and facilities**, the costs of which include those incurred to:

- i. Drill and equip wells that are not yet completed.
- ii. Acquire or construct equipment and facilities that are not yet completed and installed.

12. The costs of an enterprise's wells and related equipment and facilities and the costs of the related proved properties shall be amortized as the related oil and gas reserves are produced. That amortization plus production (lifting) costs become part of the cost of oil and gas produced. Unproved properties shall be assessed periodically, and a loss recognized if those properties are impaired.

13. Some costs incurred in an enterprise's oil and gas producing activities do not result in acquisition of an asset and, therefore, shall be charged to expense. Examples include geological and geophysical costs, the costs of carrying and retaining undeveloped properties, and the costs of drilling those exploratory wells and exploratory-type stratigraphic test wells that do not find proved reserves.

Depreciation, depletion, and amortization of capitalized acquisition, exploration, and development costs also become part of the cost of oil and gas produced along with production (lifting) costs identified in paragraph 24."

Capitalized Interest - We capitalize interest on expenditures for significant exploration and development projects that last more than six months while activities are in progress to bring the assets to their intended use. As we reviewed all construction projects, an estimate of the length of time to complete a construction project is made at the time when first construction begins i.e. either more or less than 6 months – we will then start capitalized interest on this basis and correct after 6 months when the duration of the project is known.

ASC 835-20-25 Capitalized Interest – Capitalization period -

25-2 The capitalization period is determined by the definition of the circumstances in which interest is capitalizable. Essentially, the capitalization period covers the duration of the activities required to get the asset ready for its intended use, provided that expenditures for the asset have been made and interest cost is being incurred. Interest capitalization continues as long as those activities and the incurrence of interest cost continue.

25-3 The capitalization period shall begin when the following three conditions are present:

- a. Expenditures for the asset have been made.
- b. Activities that are necessary to get the asset ready for its intended use are in progress.
- c. Interest cost is being incurred.

Policy on Depletion, Depreciation, and Amortization

Interest capitalization shall continue as long as those three conditions are present.

25-4 If the entity suspends substantially all activities related to acquisition of the asset, interest capitalization shall cease until activities are resumed. However, brief interruptions in activities, interruptions that are externally imposed, and delays that are inherent in the asset acquisition process shall not require cessation of interest capitalization.

25-5 The capitalization period shall end when the asset is substantially complete and ready for its intended use.

ROW costs (EHP) – Eureka Hunter Pipeline, LLC capitalizes the cost of procuring ROW via the use of 3rd party Landmen as well as all payments to land owners related to their ROW agreement. EHP does not depreciate ROW for book purposes

III. DD&A Expense Process

Producing Property

Proved developed oil and gas reserves are reserves that can be expected to be recovered through existing wells with existing equipment and operating methods. Additional oil and gas expected to be obtained through the application of fluid injection or other improved recovery techniques for supplementing the natural forces and mechanisms of primary recovery may be included as "proved developed reserves" only after testing by a pilot project or after the operation of an installed program has confirmed through production response that increased recovery will be achieved.

Proved undeveloped oil and gas reserves are reserves that are expected to be recovered from new wells on undrilled acreage, or from existing wells where a relatively major expenditure is required for recompletion. Reserves on undrilled acreage are limited to those drilling units offsetting productive units that are reasonably certain of production when drilled. Proved reserves for other undrilled units can be claimed only where it can be demonstrated with certainty that there is continuity of production from the existing productive formation. Under no circumstances are estimates for proved undeveloped reserves attributed to any acreage for which an application of fluid injection or other improved recovery technique is contemplated, unless such techniques have been proved effective by actual tests in the area and in the same reservoir. Also, only reserves expected to be drilled within 5 years may be classified as proved undeveloped.

Under successful efforts accounting, capitalized amounts attributable to proved oil and gas properties are segregated into pools for the purposes of calculating DD&A. Each pool represents a material field, prospect, county, or other level which is indicative of how management reviews operations and makes overall decisions regarding an area. Each pool's DD&A is calculated using the unit-of-production method.

(1) Amortization of acquisition costs of proved properties is based on total estimated units of proved (both developed and undeveloped) reserves, and

(2) Amortization of all other costs generally is based on total estimated units of proved developed reserves.

On the sale or retirement of a complete unit of a proved property, the cost and related accumulated depreciation, depletion, and amortization are eliminated from the property accounts, and the resultant gain or loss is recognized. On the retirement or sale of a partial unit of proved property, the cost is charged to accumulated depreciation, depletion, and amortization with a resulting gain or loss recognized in income. A sale of a significant property is treated as discontinued operations.

Property and Equipment

Property and equipment are depreciated using the straight-line method. See Table 1.

Policy on Depletion, Depreciation, and Amortization

Current service life used across all MHRC entities is as follows:

Table 1

Type of Asset	MHRC	Tax
Airplane	6	5 Macrs
Automobiles (New)	5	5 Macrs
Heavy Duty Pickups (Used/New)	3/5	5 Macrs
Building	15-40	39 Macrs
Building imp	20	39 Macrs
Compressors (New)	12	7 Macrs
Cryo plant	20	7 Macrs
Drilling Rig Accessories	5	5 Macrs
Drilling Rigs	15	5 Macrs
Dump Trucks / Winch Trucks	10	5 Macrs
Furniture & Fixtures (New & Used)	3-10	7 Macrs
Hardware	3-5	5 Macrs
Land Impr	10	
Leasehold Imp	*	15 S/L
Meter Station (New)	10	15 Macrs
Rental Plants (Newly Deployed)	12	15 Macrs
Office Equipment	5-10	5 Macrs
Pipeline Assets (New)	15	15 Macrs
Rental plants (acq from TransTex Gas Services LP & on Lease at 4/2/12)	10	7 Macrs
Rental plants (acq from TransTex Gas Services LP, previously leased by TransTex Gas Services LP & in the yard at 4/2/12)	10	7 Macrs
Shop & Field Equipment (New)	3-10	5 Macrs
Software	5	5 Macrs
Trailers	10	5 Macrs

Note: * remaining term of the lease

- 21. A. Provide a detailed breakdown of the proposed \$2,000 per year in employee training and operator qualification classes and documentation to support cost estimates.**
B. Explain why Sentra did not include any employee education costs in the test year.

Answer: a. Sentra has included previous invoices for employee training.

b. It appears that no such expenses were incurred during 2015, the test year. Sentra Corporation incurred \$3,450 of training expenses in March 2016 in order to regain compliance with annual training requirements.

Item #21

ARC RANDOLPH & ASSOCIATES, LLC

A REGULATORY COMPLIANCE
AND TRAINING COMPANY

Date 2/22/2016
Invoice No. 1395

Bill to: "Sentra Corporation"
Accounts Payable (Sheila Thacker)
120 Prosperous Place
Lexington, KY 40509

Due 3/1/2016

Quantity	Description	Unit Cost	Total Cost
	"Clay Gas Utility District"		
1 day	OQ Classes: F-1 / F-2 / I-1 on March 3, 2016	\$ 1,100.00	\$ 1,100.00
1 day	OQ Classes: I-10 / I-11 on March 4, 2016	\$ 1,100.00	\$ 1,100.00
10	Training Modules/Tests/Affidavits for OQ Classes (For Two Students)	\$ 45.00	\$ 450.00
	Instructor Expenses / Postage / Certificates		\$ 800.00
	Federal E [REDACTED]		
Terms Payment Upon Receipt 1.5% per month after 30 days		Amount Due Amount Paid Balance Due	\$ 3,450.00

22. Sentra proposed to increase Distribution Expenses by \$18,411 to reflect the "insurance expense that MHR now charges Sentra for insurance on vehicles, pipelines, employees, etc."

a. Identify the amount of insurance expense recorded by Sentra in the test year and provide documentation to support the projected increase of \$18,411.

Answer: During 2015, no insurance expense was allocated to Sentra with the exception of employee benefits (health insurance), in conjunction with payroll as discussed in Item 12. During 2016, Sentra was allocated a portion of the consolidated insurance premiums for general liability, workers compensation, auto liability, umbrella, and excess liability as estimated by the insurance broker. Email correspondence detailing the estimated allocation to Sentra is provided.

b. Provide copies of the insurance policies for calendar years 2015 and 2016.

Answer: There are no stand-alone insurance policies related to Sentra; see information provided within the response to Item 22.a above for the allocation utilized.

Brittany Doversberger

Subject: FW: MHR - Sentra Corporation

From: Michael Wallen

Sent: Friday, October 21, 2016 2:45 PM

To: Brittany Doversberger <bdoversberger@mhr.energy>

Cc: Scott Studdard <[sstuddard@mhr.energy](mailto:ssstuddard@mhr.energy)>; Romina Smith <rosmith@mhr.energy>; Christina Savage <csavage@mhr.energy>; Michael Wallen <mwallen@mhp.energy>

Subject: FW: MHR - Sentra Corporation

[FYI for Sentra insurance.](#)

From: Carol Jones [<mailto:carol.jones1@aon.com>]

Sent: Friday, October 21, 2016 1:16 PM

To: Michael Wallen

Cc: Sherry Thayer

Subject: RE: MHR - Sentra Corporation

Michael,

As per our previous discussions it is difficult to obtain a precise premium allocation for the various entities within the Magnum Hunter Resources insurance program, as carriers view the account majority as an Exploration & Production company. While the non E&P entities are incorporated there is not a specific rate associated to these exposures. For MHR's internal allocation of your insurance costs only we have provided various estimated premium breakdowns but must again advise that these figures may not factor into a straight premium allowance if any of these subsidiaries / operations are altered or sold in any manner. Actual premiums must be agreed by the carriers.

Nevertheless, based on the information you have provided for Sentra we have estimated the annual premium costing for this entity as outlined below.

Sentra Corporation
Estimated Insurance Costing

Coverage	Premium
General Liability	\$ 2,146.84
Workers Compensation	\$ 2,734.85
Auto Liability	\$ 3,047.16
Umbrella \$10M	\$ 4,801.66
Excess Liability - \$25M xs \$10M	\$ 2,582.28
Excess Liability - \$15M xs \$35M	\$ 1,291.06
Excess Liability - \$25M part of \$50M xs \$50M	\$ 903.58
Excess Liability - \$25M part of \$50M xs \$50M	\$ 903.58
Total	<u>\$18,411.03</u>

Hope this will assist with your current project. Should you have any questions or comments please do not hesitate to contact our office.

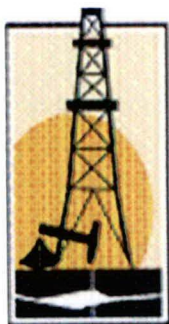
Regards,

Carol Jones | Account Executive
Aon Risk Solutions | Aon Energy
5555 San Felipe, Suite 1500 | Houston, Texas 77056
t +1.832.476.5839 | m +1.832.205.7955 | f +1.800.953.4542
carol.jones1@aon.com
Aon Risk Services Southwest, Inc. | License #9266

Case No. 2016-00139
Response to Order of April 8 2016
Witness: Wallen

23. Provide Sentra's current depreciation rates, and the basis for how these rates were developed.

Answer: Please see the depreciation policy provided with response to item 20 above.



MAGNUM HUNTER

RESOURCES CORPORATION

Memo Regarding: Policy on Depletion, Depreciation, and Amortization

January 23, 2013

I. Definition

Depletion, depreciation, and amortization refer to the allocation of the costs associated with producing property, other property, plant and equipment, and intangible assets over the expected service lives of the assets. The expected life may be different for GAAP and tax purposes. See Table 1 for currently used expected service lives.

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II. Guidance

We apply ASC 932-360 (FAS 69 – Disclosures about Oil and Gas Production Activities (an amendment to FASB Statements 19, 25, 33, and 39) (FAS 19 Paragraphs 11-24) and ASC 835-20 Broad Transactions – Capitalization of Interest

ASC 932-360 Extractive Activities – Oil and Gas; PP&E

The aggregate capitalized costs relating to an enterprise's oil and gas producing activities and the aggregate related accumulated depreciation, depletion, amortization, and valuation allowances shall be disclosed as of the end of the year. APB Opinion No. 12, *Omnibus Opinion—1967*, requires disclosure of "balances of major classes of depreciable assets, by nature or function." Thus, separate disclosure of capitalized costs for asset categories (a) through (d) in paragraph 11 of Statement 19 or for a combination of those categories often may be appropriate.

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- i. Unproved properties - properties with no proved reserves.
- ii. Proved properties - properties with proved reserves.

b. **Wells and related equipment and facilities**, the costs of which include those incurred to:

- i. Drill and equip those exploratory wells and exploratory-type stratigraphic test wells that have found proved reserves.
- ii. Obtain access to proved reserves and provide facilities for extracting, treating, gathering, and storing the oil and gas, including the drilling and equipping of development wells and development-type stratigraphic test wells (whether those wells are successful or unsuccessful) and service wells.

c. **Support equipment and facilities used in oil and gas producing activities**, such as seismic equipment, drilling equipment, construction and grading equipment, vehicles, repair shops, warehouses, supply points, camps, and division, district, or field offices.

d. **Uncompleted wells, equipment, and facilities**, the costs of which include those incurred to:

- i. Drill and equip wells that are not yet completed.
- ii. Acquire or construct equipment and facilities that are not yet completed and installed.

12. The costs of an enterprise's wells and related equipment and facilities and the costs of the related proved properties shall be amortized as the related oil and gas reserves are produced. That amortization plus production (lifting) costs become part of the cost of oil and gas produced. Unproved properties shall be assessed periodically, and a loss recognized if those properties are impaired.

13. Some costs incurred in an enterprise's oil and gas producing activities do not result in acquisition of an asset and, therefore, shall be charged to expense. Examples include geological and geophysical costs, the costs of carrying and retaining undeveloped properties, and the costs of drilling those exploratory wells and exploratory-type stratigraphic test wells that do not find proved reserves.

Depreciation, depletion, and amortization of capitalized acquisition, exploration, and development costs also become part of the cost of oil and gas produced along with production (lifting) costs identified in paragraph 24."

Capitalized Interest - We capitalize interest on expenditures for significant exploration and development projects that last more than six months while activities are in progress to bring the assets to their intended use. As we reviewed all construction projects, an estimate of the length of time to complete a construction project is made at the time when first construction begins i.e. either more or less than 6 months – we will then start capitalized interest on this basis and correct after 6 months when the duration of the project is known.

ASC 835-20-25 Capitalized Interest – Capitalization period -

25-2 The capitalization period is determined by the definition of the circumstances in which interest is capitalizable. Essentially, the capitalization period covers the duration of the activities required to get the asset ready for its intended use, provided that expenditures for the asset have been made and interest cost is being incurred. Interest capitalization continues as long as those activities and the incurrence of interest cost continue.

25-3 The capitalization period shall begin when the following three conditions are present:

- a. Expenditures for the asset have been made.
- b. Activities that are necessary to get the asset ready for its intended use are in progress.
- c. Interest cost is being incurred.

Policy on Depletion, Depreciation, and Amortization

Interest capitalization shall continue as long as those three conditions are present.

25-4 If the entity suspends substantially all activities related to acquisition of the asset, interest capitalization shall cease until activities are resumed. However, brief interruptions in activities, interruptions that are externally imposed, and delays that are inherent in the asset acquisition process shall not require cessation of interest capitalization.

25-5 The capitalization period shall end when the asset is substantially complete and ready for its intended use.

ROW costs (EHP) – Eureka Hunter Pipeline, LLC capitalizes the cost of procuring ROW via the use of 3rd party Landmen as well as all payments to land owners related to their ROW agreement. EHP does not depreciate ROW for book purposes

III. DD&A Expense Process

Producing Property

Proved developed oil and gas reserves are reserves that can be expected to be recovered through existing wells with existing equipment and operating methods. Additional oil and gas expected to be obtained through the application of fluid injection or other improved recovery techniques for supplementing the natural forces and mechanisms of primary recovery may be included as “proved developed reserves” only after testing by a pilot project or after the operation of an installed program has confirmed through production response that increased recovery will be achieved.

Proved undeveloped oil and gas reserves are reserves that are expected to be recovered from new wells on undrilled acreage, or from existing wells where a relatively major expenditure is required for recompletion. Reserves on undrilled acreage are limited to those drilling units offsetting productive units that are reasonably certain of production when drilled. Proved reserves for other undrilled units can be claimed only where it can be demonstrated with certainty that there is continuity of production from the existing productive formation. Under no circumstances are estimates for proved undeveloped reserves attributed to any acreage for which an application of fluid injection or other improved recovery technique is contemplated, unless such techniques have been proved effective by actual tests in the area and in the same reservoir. Also, only reserves expected to be drilled within 5 years may be classified as proved undeveloped.

Under successful efforts accounting, capitalized amounts attributable to proved oil and gas properties are segregated into pools for the purposes of calculating DD&A. Each pool represents a material field, prospect, county, or other level which is indicative of how management reviews operations and makes overall decisions regarding an area. Each pool’s DD&A is calculated using the unit-of-production method.

(1) Amortization of acquisition costs of proved properties is based on total estimated units of proved (both developed and undeveloped) reserves, and

(2) Amortization of all other costs generally is based on total estimated units of proved developed reserves.

On the sale or retirement of a complete unit of a proved property, the cost and related accumulated depreciation, depletion, and amortization are eliminated from the property accounts, and the resultant gain or loss is recognized. On the retirement or sale of a partial unit of proved property, the cost is charged to accumulated depreciation, depletion, and amortization with a resulting gain or loss recognized in income. A sale of a significant property is treated as discontinued operations.

Property and Equipment

Property and equipment are depreciated using the straight-line method. See Table 1.

Policy on Depletion, Depreciation, and Amortization

Current service life used across all MHRC entities is as follows:

Table 1

Type of Asset	MHRC	Tax
Airplane	6	5 Macrs
Automobiles (New)	5	5 Macrs
Heavy Duty Pickups (Used/New)	3/5	5 Macrs
Building	15-40	39 Macrs
Building imp	20	39 Macrs
Compressors (New)	12	7 Macrs
Cryo plant	20	7 Macrs
Drilling Rig Accessories	5	5 Macrs
Drilling Rigs	15	5 Macrs
Dump Trucks / Winch Trucks	10	5 Macrs
Furniture & Fixtures (New & Used)	3-10	7 Macrs
Hardware	3-5	5 Macrs
Land Impr	10	
Leasehold Imp	*	15 S/L
Meter Station (New)	10	15 Macrs
Rental Plants (Newly Deployed)	12	15 Macrs
Office Equipment	5-10	5 Macrs
Pipeline Assets (New)	15	15 Macrs
Rental plants (acq from TransTex Gas Services LP & on Lease at 4/2/12)	10	7 Macrs
Rental plants (acq from TransTex Gas Services LP, previously leased by TransTex Gas Services LP & in the yard at 4/2/12)	10	7 Macrs
Shop & Field Equipment (New)	3-10	5 Macrs
Software	5	5 Macrs
Trailers	10	5 Macrs

Note: * remaining term of the lease

24. Refer to the 2015 Annual Report filed with the Commission.

- a. Confirm that the only gas utility plant in service assets are 367 Mains and 396 – Power Operated Equipment, and that all gas utility plant in service assets have been retired, or are no longer in service.**

Answer: The only gas utility plant in service assets in our records for Sentra are reflected in the categories described in the Annual Report. No assets have been retired; however all assets are fully depreciated as of December 31, 2016.

- b. Explain why the Other Accounts Receivable amounts for 2013-2015 are negative, but the account balance was positive in 2012.**

Answer: The amount presented in "Other Accounts Receivable" in the Annual Report for 2015 and 2016 represents the intercompany account between Sentra Corporation and its parent company, Blue Ridge Mountain Resources, Inc. (formerly known as Magnum Hunter Resources Corporation). In previous years, this balance was a "negative receivable" on Sentra Corporation's books, which reflects a net payable from Sentra Corporation to the parent company.

Case No. 2016-00139
Response to Order of April 8 2016
Witness: Wallen

25. Explain what types or kinds of meters are installed on customers' premises and how the cost of the meters is accounted for.

Answer: Sentra used American Meters for its customers. The models that are used are AO-800, AO-250 & AO-425. Sentra did not account for any meter costs because Sentra had some in stock, but recently had to purchase additional meters. This cost will need to be accounted for.

Case No. 2016-00139
Response to Order of April 8 2016
Witness: Wallen

26. Explain whether Sentra has measuring and regulating equipment on its system. If so, provide a description of this equipment and how it is used, and how the cost of the measuring and regulating equipment is accounted for.

Answer: Yes, regulator equipment is used to reduce pressure down to operating pressure or MAOP. Sentra measures with regular meters or flow meters. This costs was also not accounted for in initial rate case filing because Sentra has not had to purchase any in the last couple of years.

Case No. 2016-00139
Response to Order of April 8 2016
Witness: Wallen

27. Provide the operating pressure of the natural gas delivered to residential customers and commercial customers.

Answer: 60 lb. for both Residential and Commercial customers.

Case No. 2016-00139

Response to Order of April 8 2016

Witness: Wallen

28. Provide the annual volume of lost and unaccounted for gas for 2012-2016.

Answer: Sentra has attached backup for the years 2015 and 2016. Sentra does not have the backup for the years 2012-2014 at the Lexington location.

Item 28

	<u>Meter reading total</u>	<u>Sentra Usage</u>	<u>LFUG</u>	
Jan-16	6964.5	7136.3	-171.8	
Feb-16	5956.6	5943.7	12.9	
Mar-16	3103.1	3204.8	-101.7	
Apr-16	1883.9	1992.9	-109	
May-16	549.6	729.7	-180.1	
Jun-16	520.7	543.6	-22.9	
Jul-16	103.1	118.1	-15	
Aug-16	262.9	344.6	-81.7	
Sep-16	106.7	284.3	-177.6	
Oct-16	1447.1	1400.7	46.4	
Nov-16	2048.5	2061.3	-12.8	
Dec-16	3554	3559.4	-5.4	
			-818.7	2016

	<u>Meter reading total</u>	<u>Sentra Usage</u>	<u>LFUG</u>	
Jan-15	5778.2	6072.9	-294.7	
Feb-15	7985.6	8193.2	-207.6	
Mar-15	3679.4	3814.7	-135.3	
Apr-15	1953.2	2075	-121.8	
May-15	976	1051.9	-75.9	
Jun-15	403.1	409.5	-6.4	
Jul-15	257.9	277.4	-19.5	
Aug-15	624	669.4	-45.4	
Sep-15	455	568.6	-113.6	
Oct-15	1115.9	1175.5	-59.6	
Nov-15	4290.2	4352.7	-62.5	
Dec-15	1742.3	1782	-39.7	
			-1182	2015