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BEFORE THE PUBLIC SERVICE COMMISSION

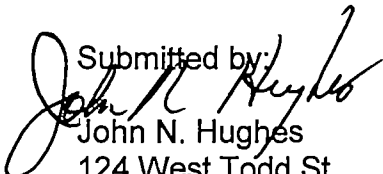
DEC 11 2017  
PUBLIC SERVICE  
COMMISSION

In the Matter of:

APPLICATION OF KENTUCKY FRONTIER  
GAS, LLC FOR AN ADJUSTMENT OF RATES

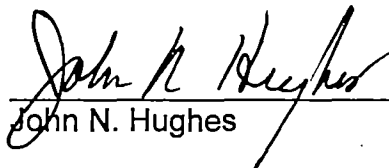
CASE NO.  
2017-00263

KENTUCKY FRONTIER GAS, LLC's RESPONSE TO  
PSC POST HEARING REQUEST FOR INFORMATION

Submitted by:  
  
John N. Hughes  
124 West Todd St.  
Frankfort, KY 40601  
502 227 7270  
Attorney for Kentucky Frontier Gas, LLC

Certificate:

I certify that a copy of these responses was delivered to the Attorney General, Capital Building, Frankfort, KY 40601 this the 11<sup>th</sup> day of November, 2017.

  
\_\_\_\_\_  
John N. Hughes

DECLARATION OF STEVEN SHUTE

I, Steven Shute, am a Member of Kentucky Frontier Gas, LLC, the Applicant in the referenced matter. I have read the Responses and I have full authority to sign this declaration. The facts set forth therein are true and correct to the best of my knowledge, information and belief. Pursuant to KRS 523.020-040, I certify under penalty of false swearing that the foregoing is true and correct.

Dated this 11th day of November, 2017.

A handwritten signature in black ink, appearing to read 'S. Shute', is written over a horizontal line. The signature is somewhat stylized and includes a checkmark-like flourish.

Steven Shute

Member-Manager, Kentucky Frontier Gas,  
LLC

1. Refer to Frontier's response to Commission Staff's First Request for Information, Item 6.e., in which Frontier provided the monthly revenues for non-recurring charges, but not a breakdown of the number of times each charge was assessed. Provide the number of times each non-recurring charge was charged in the test year in both the former Public Gas system and Frontier's system.

Response: The table from DR1.6.e is supplemented with the number of charges for each category.

There was an error in the original response. The Service Charge for December was shown as \$4500 but was actually \$700, which is more in line with other months.

The total Fees are reduced by \$3800 by this correction. This is more than offset by the expected ¼% APR increase in the Fed Funds rate expected December 13, which will increase Interest Expense by about \$4800 per year.

	Payment		Collection				Move		NSF	Re-Read	Reconnect		
	Penalty	Qty	Fee	Qty	Connect	Qty	Meter	Qty	Qty	Qty	Qty		
Jan	6,217	809			650	13			33	1		1,500	
Feb	14,943	1,528	50	1	1,400	28			165	5		1,580	
Mar	15,746	1,441	50	1	150	3			195	6	10	1	2,240
Apr	7,285	1,175	50	1	50	1	150	1	96	3			2,250
May	5,096	1,214	50	1	100	2							460
Jun	3,551	1,191	50	1	260	6							720
Jul	2,344	1,091	200	4	100	2					70	3	500
Aug	2,231	1,186			330	7			60	2			370
Sep	1,719	971	100	2	1,110	28							1,780
Oct	2,310	1,123			2,650	58					10	1	3,190
Nov	3,956	1,263	50	1	2,040	35			63	2			2,535
Dec	7,999	1,203	350	7	1,680	35			133	6	10	1	1,860
<b>Totals</b>	<b>\$ 73,397.32</b>	<b>14,195</b>	<b>\$ 950</b>	<b>19</b>	<b>\$ 10,520</b>	<b>218</b>	<b>\$ 150</b>	<b>1</b>	<b>\$ 745</b>	<b>25</b>	<b>\$ 100</b>	<b>6</b>	<b>\$ 18,985</b>

*\*10% charge on current billing if payment is after the Due Date, ; 60-90-120 day balance not additive*

*\*\$50 charged if we have to go out to Collect, usually intending to Disconnect*

*\*\$50 charged to New customer*

*\*\$150 to move meter at customer's request, \$50 for Public Gas*

*\*Non Sufficient Funds, \$30 Frontier, \$20 Public, erro*

*\*\$10 Public or \$50 Frontier to re-*

*\*charge to Re*



Qty	Service Charge	Qty	Transfer Fee	Qty	Write Off Reversal	Qty	Totals	DNR	Qty	New Construction	Qty
30	850	17	60	2			\$ 3,093.00				
37	350	7	60	2			\$ 3,605.00				
38	200	4	480	16			\$ 3,325.00	1,581.58	3.00		
49	200	4	120	4			\$ 2,916.00	559.60	1.00		
13	150	3	90	3			\$ 850.00			600	1
18	200	4	210	7			\$ 1,440.00			1,600	2
10			30	1			\$ 900.00				
9	100	2	150	5			\$ 1,010.00				
38	50	1	210	7			\$ 3,250.00	1,057.38	1.00	4,020	
68	400	8	240	8	282.94	2	\$ 6,772.94	637.48	1.00	2,720	3
56	460	9	120	4			\$ 5,268.00			3,200	4
39	700	14	480	16	368.60	2	\$ 5,581.60			6,944	6
<b>405</b>	<b>\$ 3,660</b>	<b>73</b>	<b>\$ 2,250</b>	<b>75</b>	<b>\$ 651.54</b>	<b>4</b>	<b>\$ 38,011.54</b>	<b>\$ 3,836.04</b>		<b>\$ 19,084</b>	

*\*Did Not Register meter billings, billed at no  
\*cost to connect new c*

*r \$33 for some*

*-read a meter, \$0 if our error*

*reconnect if same customer restores service; \$50 Frontier, \$40 Public, \$25 Farm Tap*

*\*\$50 for special trip, Disc/Reconnect, leak not fixed etc*

*\*\$30 for change of tenants, read in-read out w/o disruption*

*\*customer returns in another location, make them pay any amount we've written off*

Regulator	Qty
65	1

\$ 65

*normal rates*

*customers per Extension Policy*

*\*customer requested a new regulator, at cost*

Kentucky Frontier Gas  
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2. Provide the monthly sales for 2017 through the most current month available for the combined distribution system, including Public Gas.

Response: Much of the discussion in this rate case was about the catastrophic decrease in volumetric sales since 2015, for Frontier and the Big 4 gas utilities in Kentucky.

Frontier updated the Meters & Volumes History table as submitted with the ARF filing. It includes monthly sales volume details for Frontier & Public customers by class, along with comparison to past sales. This analysis extends the combined history for Frontier & Public and compares volumes to those used in the last rate cases for each company:

Bill Code	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep
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***Gas Volume, CCF***

**Industrial**

<b>2017</b>	67,916	62,062	52,346	41,350	33,403	31,429	25,165	29,165	28,959
<b>2016</b>	75,204	83,274	63,287	44,715	45,188	33,168	25,875	33,247	26,483
<b>2015</b>	84,450	93,350	73,760	50,820	41,090	35,100	30,430	25,740	39,890
<b>2014</b>	102,190	82,190	70,040	58,310	39,700	32,510	33,070	25,320	25,320
<b>2013</b>	93,230	84,640	77,990	57,840	45,750	34,890	32,120	32,030	39,140
<b>2012</b>	97,810	85,180	58,220	56,780	41,170	34,810	33,740	32,380	34,330
<b>2011</b>	96,310	83,170	71,430	54,620	51,000	38,050	33,030	37,110	39,430
<b>2010</b>	107,314	94,467	83,889	46,217	40,589	32,854	33,067	29,325	34,250

<b>Average</b>	<b>90,553</b>	<b>83,542</b>	<b>68,870</b>	<b>51,332</b>	<b>42,236</b>	<b>34,101</b>	<b>30,812</b>	<b>30,540</b>	<b>33,475</b>
<b>Percent of Annual</b>	<b>13.9%</b>	<b>12.8%</b>	<b>10.6%</b>	<b>7.9%</b>	<b>6.5%</b>	<b>5.2%</b>	<b>4.7%</b>	<b>4.7%</b>	<b>5.1%</b>

**Commercial**

<b>2017</b>	112,458	95,749	86,461	81,117	23,122	13,375	12,054	13,551	14,265
<b>2016</b>	141,642	150,429	75,952	49,892	26,502	15,235	13,635	12,895	12,895
<b>2015</b>	154,150	188,620	103,700	44,570	24,720	16,230	13,720	14,090	16,480
<b>2014</b>	190,490	151,190	106,570	56,660	20,300	14,890	13,300	14,260	14,260
<b>2013</b>	161,310	150,440	116,260	46,730	33,980	15,500	14,490	14,520	14,860
<b>2012</b>	121,910	122,550	60,640	36,080	15,760	13,000	12,300	13,620	15,680
<b>2011</b>	162,010	115,650	81,430	43,790	28,010	18,690	13,890	20,060	19,640

<b>Average</b>	<b>149,139</b>	<b>139,233</b>	<b>90,145</b>	<b>51,263</b>	<b>24,628</b>	<b>15,274</b>	<b>13,341</b>	<b>14,714</b>	<b>15,440</b>
<b>Percent of Annual</b>	<b>20.4%</b>	<b>19.0%</b>	<b>12.3%</b>	<b>7.0%</b>	<b>3.4%</b>	<b>2.1%</b>	<b>1.8%</b>	<b>2.0%</b>	<b>2.1%</b>

**Residential**

<b>2017</b>	213,097	189,729	167,478	65,164	33,478	18,417	13,223	14,561	18,002
<b>2016</b>	275,592	296,395	142,999	86,578	41,052	18,658	14,567	12,835	14,534
<b>2015</b>	320,890	360,710	220,050	86,280	42,970	18,670	15,200	14,710	17,930
<b>2014</b>	388,910	305,970	228,760	108,500	40,450	18,260	16,900	15,430	15,410

	<b>2013</b>	319,410	281,430	276,980	103,880	51,200	19,000	17,870	18,800	15,200
	<b>2012</b>	253,250	227,160	157,030	87,170	30,070	18,000	16,220	17,620	18,280
	<b>2011</b>	338,290	213,550	154,030	81,490	39,930	21,880	16,270	16,080	23,780
	<b>Average</b>	<b>301,349</b>	<b>267,849</b>	<b>192,475</b>	<b>88,437</b>	<b>39,878</b>	<b>18,983</b>	<b>15,750</b>	<b>15,719</b>	<b>17,591</b>
	<b>Percent of Annual</b>	<b>21.3%</b>	<b>18.9%</b>	<b>13.6%</b>	<b>6.3%</b>	<b>2.8%</b>	<b>1.3%</b>	<b>1.1%</b>	<b>1.1%</b>	<b>1.2%</b>
	<b>Frontier profile</b>	<b>19.3%</b>	<b>17.5%</b>	<b>12.6%</b>	<b>6.8%</b>	<b>3.8%</b>	<b>2.4%</b>	<b>2.1%</b>	<b>2.2%</b>	<b>2.4%</b>
<b>Public Commercial</b>										
	<b>2017</b>	71,638	55,990	54,563	20,407	11,739	9,755	7,267	8,582	8,592
	<b>2016</b>	89,177	87,911	43,966	29,620	12,536	9,062	7,795	7,363	9,403
	<b>2015</b>	116,029	116,113	80,659	52,554	15,331	8,164	10,033	7,901	7,567
	<b>2014</b>	123,334	94,353	65,137	53,326	14,835	17,580	7,030	13,448	7,923
	<b>Average</b>	<b>100,044</b>	<b>88,592</b>	<b>61,081</b>	<b>38,977</b>	<b>13,610</b>	<b>11,140</b>	<b>8,031</b>	<b>9,323</b>	<b>8,371</b>
	<b>Percent of Annual</b>	<b>22.2%</b>	<b>19.7%</b>	<b>13.6%</b>	<b>8.7%</b>	<b>3.0%</b>	<b>2.5%</b>	<b>1.8%</b>	<b>2.1%</b>	<b>1.9%</b>
<b>Public Residential</b>										
	<b>2017</b>	110,842	80,100	75,479	24,173	11,904	6,750	4,447	7,693	4,162
	<b>2016</b>	128,645	144,638	61,838	47,384	28,569	7,486	5,766	5,190	8,320
	<b>2015</b>	151,271	151,057	115,727	80,760	27,104	9,241	6,478	5,559	6,683
	<b>2014</b>	178,216	155,257	91,443	85,184	33,805	14,500	9,500	9,462	6,997
	<b>Average</b>	<b>142,244</b>	<b>132,763</b>	<b>86,122</b>	<b>59,375</b>	<b>25,345</b>	<b>9,494</b>	<b>6,548</b>	<b>6,976</b>	<b>6,541</b>
	<b>Percent of Annual</b>	<b>21.7%</b>	<b>20.2%</b>	<b>13.1%</b>	<b>9.0%</b>	<b>3.9%</b>	<b>1.4%</b>	<b>1.0%</b>	<b>1.1%</b>	<b>1.0%</b>
	<b>Public Gas profile</b>	<b>21.9%</b>	<b>20.0%</b>	<b>13.3%</b>	<b>8.9%</b>	<b>3.5%</b>	<b>1.9%</b>	<b>1.3%</b>	<b>1.5%</b>	<b>1.4%</b>
<b>Total PubGas from Annl Rept 2013</b>		<b>257,620</b>	<b>207,290</b>	<b>198,030</b>	<b>167,120</b>	<b>41,590</b>	<b>17,210</b>	<b>31,780</b>	<b>17,010</b>	<b>19,630</b>

Current Year CCF									
INDUSTRIAL	67,916	62,062	52,346	41,350	33,403	31,429	25,165	29,165	28,959
COMMERCIAL	112,458	95,749	86,461	81,117	23,122	13,375	12,054	13,551	14,265
RESIDENTIAL	213,097	189,729	167,478	65,164	33,478	18,417	13,223	14,561	18,002
COMMERCIAL - Public Gas	71,638	55,990	54,563	20,407	11,739	9,755	7,267	8,582	8,592
RESIDENTIAL - Public Gas	110,842	80,100	75,479	24,173	11,904	6,750	4,447	7,693	4,162
<b>Total Current Year</b>	<b>575,952</b>	<b>483,630</b>	<b>436,327</b>	<b>232,212</b>	<b>113,645</b>	<b>79,725</b>	<b>62,156</b>	<b>73,551</b>	<b>73,980</b>

Utility Sales CCF	with Public Gas, excluding Farm Taps								
<b>Total 2017</b>	575,952	483,630	436,327	232,212	113,645	79,725	62,156	73,551	73,980
<b>Total 2016</b>	710,261	762,647	388,042	258,190	153,847	83,609	67,639	71,530	71,634
<b>Total 2015</b>	826,790	909,850	593,896	314,984	151,215	87,405	75,861	68,000	88,550
<b>Total 2014</b>	983,140	788,960	561,950	361,980	149,090	97,740	79,800	77,920	69,910
<b>Total 2013</b>	831,570	723,800	669,260	375,570	172,520	86,600	96,260	82,360	88,830

Volume fcst for PubGas purchase Dec15	Low								
	High								
Frontier GR12	553,700	509,300	347,500	190,600	108,200	69,100	59,300	57,400	67,000
Public Gas	234,100	207,000	151,500	79,800	44,600	29,500	25,600	24,400	29,300
<b>Total</b>	<b>787,800</b>	<b>716,300</b>	<b>499,000</b>	<b>270,400</b>	<b>152,800</b>	<b>98,600</b>	<b>84,900</b>	<b>81,800</b>	<b>96,300</b>
<b>Current Year vs Forecast w/Public</b>		70.4%	74.7%	76.0%	75.9%	76.1%	76.0%	76.4%	76.4%

Volume fcst last rate cases 2012-13									
Frontier GR12	566,400	513,700	368,200	200,000	111,900	71,500	62,700	63,800	69,700
Public Gas	240,100	219,400	145,900	97,500	38,600	20,500	14,500	16,100	14,800
<b>Total</b>	<b>806,500</b>	<b>733,100</b>	<b>514,100</b>	<b>297,500</b>	<b>150,500</b>	<b>92,000</b>	<b>77,200</b>	<b>79,900</b>	<b>84,500</b>

Oct	Nov	Dec	Annual	% Total	PkMo / Yr
35,927			407,722		
34,236	47,964	61,725	574,366		13.1%
40,894	48,539	61,675	625,739		13.5%
41,510	70,000	74,020	654,180		15.6%
50,690	63,580	86,140	698,040		13.4%
49,390	76,200	74,470	674,480		14.5%
54,810	71,420	81,320	711,700		13.5%
44,920	63,420	104,300	714,612		15.0%
<b>44,047</b>	<b>63,018</b>	<b>77,664</b>	<b>650,190</b>		<b>13.9%</b>
6.8%	9.7%	11.9%			
22,722			474,874		
23,177	51,218	108,887	682,360		20.8%
25,766	58,218	79,628	739,892		20.8%
68,900	98,080	118,340	867,240		22.0%
30,250	77,860	135,040	811,240		19.9%
34,750	94,060	101,960	642,310		19.0%
40,000	78,350	104,650	726,170		22.3%
<b>35,081</b>	<b>76,298</b>	<b>108,084</b>	<b>732,638</b>		<b>20.4%</b>
4.8%	10.4%	14.8%			
39,678					
35,915	115,804	217,437	1,272,364		21.7%
54,135	129,410	162,575	1,443,530		22.2%
66,930	200,730	249,010	1,655,260		23.5%

66,330	182,200	285,930	1,638,230	19.5%
82,600	217,260	212,610	1,337,270	18.9%
75,520	156,030	245,930	1,382,780	24.5%
<b>60,158</b>	<b>166,906</b>	<b>228,915</b>	<b>1,414,012</b>	<b>21.3%</b>
4.3%	11.8%	16.2%		
5.0%	11.0%	14.8%		
13,891				
19,603	39,193	76,375	432,005	
12,134	23,390	49,718	499,593	
15,145	36,837	60,991	509,939	
<b>15,194</b>	<b>33,140</b>	<b>62,361</b>	<b>449,865</b>	<b>22.2%</b>
3.4%	7.4%	13.9%		
18,150				
19,508	78,202	120,793	656,340	
12,086	46,640	78,752	691,358	
15,085	73,453	96,609	769,511	
<b>16,207</b>	<b>66,098</b>	<b>98,718</b>	<b>656,431</b>	<b>21.7%</b>
2.5%	10.1%	15.0%		
2.8%	9.0%	14.6%		
29,510	111,310	197,370	1,295,470	<Total Public R/C only from Annual Report
			<b>3,903,137</b>	



		<b>% Total</b>
35,927	<b>407,722</b>	<b>18.0%</b>
22,722	<b>474,874</b>	<b>21.0%</b>
39,678	<b>772,827</b>	<b>34.2%</b>
13,891	<b>262,424</b>	<b>11.6%</b>
18,150	<b>343,700</b>	<b>15.2%</b>
<b>130,368</b>	<b>2,261,546</b>	<b>100.0%</b>
	2,261,546	

130,368			<b>3,179,144</b> <i>(last 12 mos)</i>
132,440	332,381	585,217	<b>3,617,436</b> <i>(test year)</i>
145,016	306,198	432,348	<b>4,000,112</b>
207,570	479,100	598,970	<b>4,456,130</b>
176,780	434,950	704,480	<b>4,442,980</b>

142,100	300,400	445,400	<b>2,850,000</b>
63,400	129,600	181,200	<b>1,200,000</b>
<b>205,500</b>	<b>430,000</b>	<b>626,600</b>	<b>4,050,000</b>

75.6%

145,900	320,700	434,300	<b>2,928,820</b>
31,100	98,300	159,600	<b>1,096,210</b>
<b>177,000</b>	<b>419,000</b>	<b>593,900</b>	<b>4,025,030</b>

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3. Identify all contractors that have performed or could perform construction on Frontier's system to implement the pipeline replacement program.

Response: Frontier has used Drains Unlimited of Prestonsburg for several projects, mostly those involving a horizontal directional drill. Martin Contracting of Richmond did extensive utility adjustments including gas-water-sewer lines on the giant Mountain Parkway project near Salyersville.

Frontier hasn't used other contractors, but has contacts with Team Fishel of Lexington and Swartz Pipeline Contracting of Olympia, KY.

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4. Provide Frontier's accounts payable, including those for Auxier Road Gas Company,  
sorted by vendor and amount.

Response: Submitted current A/P.

12-08-2017	<u>Current</u>	<u>1 - 30</u>	<u>31 - 60</u>
AT&T	1,087.07	0.00	0.00
Big Sandy Recc	244.38	0.00	0.00
CASELLE	709.00	0.00	0.00
Chrs Waugh, Floyd Co Clerk	395.21	0.00	0.00
Columbia Gas of Kentucky	0.00	4,126.21	-149.23
Community Trust Bank	14,752.52	12,126.77	0.00
Consolidated Pipe & Supply Co Inc	522.62	4,465.75	3,128.52
Cumberland Valley Resources	0.00	15,018.52	0.00
D L R	0.00	45,701.63	0.00
D W Gas Meter Testing	0.00	686.64	0.00
DNI Corp Inc	0.00	1,942.70	0.00
Drains Unllimited, Inc.	0.00	0.00	8,600.00
EQT Energy, LLC	0.00	0.00	0.00
First Bankcard	0.00	750.54	0.00
HI-Energy Gas Co	3,883.98	4,381.59	0.00
HiTech Signs & Graphix	0.00	0.00	0.00
Holland Supply Company	0.00	2,904.11	0.00
HTC Gas Company, LLC	0.00	0.00	1,254.35
Industrial Gas Services Inc.	4,112.49	0.00	0.00
Industrial Training Services	0.00	0.00	0.00
J D Westcott & Son Inc.	40.00	0.00	0.00
Jefferson Gas, LLC	0.00	-277.98	0.00
John N. Hughes, PSC	19,426.96	0.00	0.00
KEMI	3,887.82	0.00	0.00
Kentucky Gas Association	0.00	866.90	0.00
Kentucky Meter Service	0.00	1,692.52	0.00
KENTUCKY PRESS SERVICE	0.00	291.87	0.00
Kentucky Underground Protection Inc	561.60	0.00	0.00
KLC Enterprises	0.00	0.00	2,205.48
KY STATE TREASURER	12,771.98	0.00	0.00
Layne's ACE HARDWARE	90.89	0.00	0.00
MARTIN CONTRACTING	13,600.00	0.00	0.00
Mountain Aggregates, Inc.	0.00	0.00	0.00
NMB Associates Inc	0.00	3,025.00	450.00
Nyts Exploration Company	0.00	4,280.36	4,124.24
Pamella Oxford	0.00	0.00	1,000.00
PINEDALE - WALDEN	0.00	0.00	0.00
PINEDALE NATURAL GAS	18,438.50	0.00	0.00
Pipeline Solutions Inc	38,763.50	0.00	0.00
Prestonsburg City's Utilities Commission	27.56	0.00	0.00
Quality Natural Gas LLC	0.00	0.00	7,976.27
R L Laughlin & Co Inc	26.25	0.00	0.00
Rich, Larry	0.00	0.00	0.00
Robert J Oxford exec off rent	0.00	0.00	0.00
RUSSMAR	0.00	4,355.00	0.00

Samuel T Alcus	995.10	0.00	0.00
SEMCO	0.00	0.00	0.00
Slone Energy, LLC	0.00	0.00	0.00
Southern Energy, LLC	18,310.53	4,032.18	0.00
Splrit Energy	9,320.45	969.23	0.00
T.A.S	185.15	0.00	0.00
THE WELLS GROUP,LLC	0.00	0.00	0.00
TIRE WORKS	0.00	425.92	0.00
U S Postal Service	356.00	0.00	0.00
United Systems & Software, Inc.	12,625.45	0.00	0.00
	<u>175,135.01</u>	<u>111,765.46</u>	<u>28,589.63</u>

<u>61 - 90</u>	<u>&gt; 90</u>	<u>TOTAL</u>
0.00	0.00	1,087.07
0.00	0.00	244.38
0.00	0.00	709.00
0.00	0.00	395.21
0.00	0.00	3,976.98
0.00	0.00	26,879.29
0.00	0.00	8,116.89
0.00	0.00	15,018.52
0.00	31,247.00	76,948.63
0.00	0.00	686.64
0.00	0.00	1,942.70
0.00	3,500.00	12,100.00
0.00	-64.53	-64.53
0.00	693.70	1,444.24
0.00	0.00	8,265.57
63.60	0.00	63.60
0.00	0.00	2,904.11
1,731.07	0.00	2,985.42
0.00	30,791.25	34,903.74
0.00	1,645.00	1,645.00
0.00	0.00	40.00
0.00	0.00	-277.98
5,861.42	13,572.00	38,860.38
0.00	0.00	3,887.82
0.00	0.00	866.90
0.00	0.00	1,692.52
0.00	0.00	291.87
0.00	0.00	561.60
2,087.00	0.00	4,292.48
0.00	0.00	12,771.98
0.00	0.00	90.89
0.00	0.00	13,600.00
0.00	-6.85	-6.85
0.00	0.00	3,475.00
4,467.57	14,169.51	27,041.68
0.00	1,000.00	2,000.00
0.00	2,332.45	2,332.45
0.00	12,500.00	30,938.50
0.00	98,475.00	137,238.50
0.00	0.00	27.56
8,109.67	7,876.77	23,962.71
0.00	0.00	26.25
0.00	13,300.00	13,300.00
0.00	4,800.00	4,800.00
0.00	0.00	4,355.00

0.00	0.00	995.10
4,004.00	0.00	4,004.00
0.00	2,626.78	2,626.78
0.00	0.00	22,342.71
0.00	0.00	10,289.68
0.00	0.00	185.15
0.00	-323.30	-323.30
0.00	0.00	425.92
0.00	0.00	356.00
0.00	0.00	12,625.45
<u>26,324.33</u>	<u>238,134.78</u>	<u>679,949.21</u>

Kentucky Frontier Gas  
PSC Case No. 22017-00263  
Response to PSC post hearing DR  
Witness: Shute

5. Provide updated rate case expenses along with invoices.

Response: Frontier submits invoices for work through the PSC hearing last week. These include publishing costs and charges for outside work by John Hughes, Steven Shute and Dustin Braeger. Work by Frontier employees was significant but not outside the normal scope of daily work, so not included in these expenses.



Total Expenses for Rate Case No. 2017-00263				
JOHN N. HUGHES, PSC				38,860.38
PIPELINE SOLUTIONS, INC.				38,763.50
PINEDALE NATURAL GAS				18,438.50
INDUSTRIAL GAS SERVICES, INC.				1,515.00
KENTUCKY PRESS SERVICE				12,977.41
TRAVEL-AIRLINE TICKETS				2,597.49
TRAVEL- MOTEL ROOMS				158.68
MILEAGE- KIMBERLY CRISP				151.20
<b>TOTAL</b>				<b>113,462.16</b>

## STATEMENT OF ACCOUNT

John N. Hughes, PSC  
 Attorney at Law  
 124 West Todd St.  
 Frankfort, KY 40601

Invoice to:  
 Kentucky Frontier Gas, LLC

Date of Invoice: July 6, 2017

Date	Reference 2017 Rate Case	Time (Hrs)
5/9/17	Response SS re: rate case issues; tele. SS	2.5
5/10	Research wage/benefits, COS, rate issues for SS	3.5
5/15	Response SS re: rate case issues	.5
6/7	Review SS rate case info; tele. SS	1.75
6/8	Draft customer notice; review draft rate exhibits; message SS	4.5
6/9	Tariff revisions; review draft ARF exhibits; tele. SS	3.25
6/12	Document preparation; tariff revisions; petition for confidentiality;	4
6/13	Rate issues; response SS re: acquisition adjustment; financing; prepare exhibits; tele. SS, KC	3.5
6/15	Response SS; review Case 2011-00443 for acquisition adjustment issues	1.75
6/19	Review draft ARF documents; customer notice	1.25
6/20	ARF document and tariff revisions	1.5
6/22	Review draft ARF; message SS	2
6/23	Tariff review	1
6/26	Review revised ARF docs; message SS; tele SS	2.5
6/28	Review final ARF docs; tele SS	4.5
Expenses	Copies 2170 @ \$.10; binders 11 @ \$5.00	\$272.00
Sub- Total		38.0 <u>hrs@\$350.00=</u> \$13,300.00
<b>Total</b>		<b>\$13,572.00</b>

## STATEMENT OF ACCOUNT

John N. Hughes, PSC  
 Attorney at Law  
 124 West Todd St.  
 Frankfort, KY 40601

Invoice to:  
 Kentucky Frontier Gas, LLC

Date of Invoice: September 5, 2017

Date	Reference <b>2017 Rate Case</b>	Time (Hrs)
7/24	Draft confidentiality petition for AG; tele AG re: case issues	1
8/1	Tele. KC re: PSC responses; SS message re: clarification of PSC DR	.5
8/2	Tele. PSC, SS re: PSC DR	.5
8/8	Tele BO re: PSC responses	1.75
8/10	Draft PSC responses	5
8/11	Prepare PSC responses, revise exhibits, file responses	3.5
8/23	Review PSC DR 2	.25
8/24	Response SS re: responses; review AG DR 1	.5
8/28	Draft/review responses to AG and PSC DR	2.75
Expenses	Copies; binders	\$348.92
Sub-Total		15.75 <u>hrs@\$350.00=</u> \$5,512.50
<b>Total</b>		<b>\$5,861.42</b>

## STATEMENT OF ACCOUNT

John N. Hughes, PSC  
 Attorney at Law  
 124 West Todd St.  
 Frankfort, KY 40601

Invoice to:  
 Kentucky Frontier Gas, LLC

Date of Invoice: December 5, 2017

Date	Reference 2017 Rate Case	Time (Hrs)
9/5	Review draft PSC, AG responses	.75
9/6	Tele. SS re: PSC, AG responses	.75
9/7	Review, revise PSC, AG responses	1.25
	Copies, tabs, covers	\$309.88
9/12	Tele. PSC re: scheduling of informal conference	.25
9/15	PSC conference; tele. SS	1
9/21	Research AWWA, KRWA compensation studies	1.5
9/25	Review PSC, AG data requests; tele. SS	.5
9/28	Response SS re: AG issues	.5
10/2	PSC, AG responses	2.25
	Copies, tabs, covers	\$135.00
10/6	Tele. SS re: rate case issues	.25
10/16	Review PSC DR 4; message SS; tele. SS; tele CK	.75
10/20	PSC responses	1
10/24	Response to AG ARF comments	.75
10/27	Motion extension of time; message SS; tele. PSC	.33
10/30	Research case issues, wages,	6.5
10/31	Tele. AG; motion ext. time	.5
11/2	Tele. BO, SS re: rate case issues; tele PSC re: hearing date	1.25
11/3	Hearing issues; research	2.75
11/8	Review for hearing; potential issues, cross exam questions for SS	5
11/9	Prepare hearing notice; hearing review;	3.5
11/10	Hearing preparation	2
11/24	Hearing review	1.75
11/27	Client meeting; PSC hearing	4.5
12/4	AG message re: brief; review hearing video	1.75
12/5	Research affiliate issues; review case file; messages to Shute, Oxford	4.5

12/6	Draft affiliate interest issues; brief outline; several messages SS, DH ; research corp. structure issues	2.5
12/7	Draft brief – affiliate interest	5.75
Expenses	Copies, binders	\$444.88
Sub- Total		54.08 hrs@\$350.00= \$18,928.00
<b>Total</b>		<b>\$19,426.96</b>



Billing for Professional Services: 2017

Invoice Date: 30-Nov-17  
Invoice No. 1717GR  
Client: Kentucky Frontier Gas LLC  
PO Box 408  
Prestonsburg KY 41653

<u>Kentucky Gas Utility</u>	<u>hrs</u>	<u>rate</u>	<u>Total</u>
Consulting services for General Rate case 2017-00263			
gas volume history & forecast			
operating costs			
labor & benefits			
AMR & PRP programs			
ARF model & exhibits			
Data Requests from Staff & AG			
preparation & travel for PSC hearing			
PSC hearing in Frankfort 11/27			
<i>Sr. Utility Engineer</i>	<u>516</u>	\$75	\$38,700.00
<i>Expenses (see detail)</i>			\$63.50
<i>Amount This Invoice</i>			<u>\$38,763.50</u>

**Pipeline Solutions, Inc.**  
PO Box 1054  
Glenwood Springs, CO 81602  
970-928-9208 Federal EIN# 84-1187790

Billing for Professional Services: 2017

Invoice Date: 31-Dec-17  
Invoice No. 1717GR  
Client: Kentucky Frontier Gas LLC  
PO Box 408  
Prestonsburg KY 41653

<u>Kentucky Gas Utility</u>	<u>hrs</u>	<u>rate</u>	<u>Total</u>
Consulting services for General Rate case 2017-00263			
multi-year account history & Test Year operating costs labor & benefits AMR & PRP programs ARF model & exhibits Data Requests from Staff & AG preparation & travel for PSC hearing PSC hearing in Frankfort 11/27			
	<u>Financial Analyst</u> 245	\$75.00	\$18,375.00
	Expenses (see detail)		\$63.50
	<b>Amount This Invoice</b>		<b><u>\$18,438.50</u></b>

**Pinedale Natural Gas**  
4505 S Broadway  
Englewood CO 80113  
303-761-5225

**INDUSTRIAL GAS SERVICES, INC.**

**4891 Independence St., Suite 200**

**Wheat Ridge, co. 80033**

**IGS, Inc. Time and Expense Report**

**KFG LLC Rate Case 2017 Only**

**Jan 1 to Nov. 27, 2017**

**Bob Oxford On Site Work**

Dates	Days	Rate/Day	Total
Nov	0.4	600	\$ 240.00 Attend PSC Hearing
Nov			\$2,597.49 Airline tickets for Shute, Braegger, and Oxford
<b>Total</b>			<b>\$2,837.49</b>

**Bob Oxford Home Office Work**

Dates	Hours	Rate/Hour	
Jan	0		
Feb	0		
Mar	0		
Apr	0		
May	0		
Jun	3.0		Draft reviews, Conf Calls
Jul	1.0		Tel Conf, review DR texts
Aug	4.0		Work on DRs; Tele Conf w/P'burg Staff
Sept	4.0		Work on DRs; Conf Call w/PSC Staff
Oct	2.0		Owner Tele Calls
Nov	3.0		Conf w/P'burg Staff; G&A
Dec	0		
<b>Total</b>	<b>17,0</b>	<b>\$75</b>	<b>\$1,275.00</b>
<b>Grand Total for Jan 1 – Dec 7, 2017</b>			<b>\$4,112.49</b>





101 CONSUMER LANE  
FRANKFORT, KY 40601  
Voice (502) 223-8821 Fax (502) 875-2324

Tuesday, August 1, 2017 02:44 PM

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*Invoice*

Agency Michelle Wade  
Kentucky Frontier Gas LLC  
2963 Ky Route 321 North  
Prestonsburg, KY 41653-

Client Kentucky Frontier Gas LLC  
Reps Teresa Revlett

Invoice Date 7/31/2017  
PO Number  
Order 17073KK1

Newspaper

Caption	Run Date	Ad Size	Rate	Rate Name	Color	Disc.	Total
<b>CAMPTON WOLFE CO. NEWS</b>							
Notice of Application of Kentucky Frontier Gas, LLC - Wolfe County	07/14/2017	3 x 14	\$5.06	CLDIS	\$0.00	0.0000%	\$212.52
Notice of Application of Kentucky Frontier Gas, LLC - Wolfe County	07/21/2017	3 x 14	\$5.06	CLDIS	\$0.00	0.0000%	\$212.52
Notice of Application of Kentucky Frontier Gas, LLC - Wolfe County	07/28/2017	3 x 14	\$5.06	CLDIS	\$0.00	0.0000%	\$212.52
<b>Floyd County Chronicle &amp; Times</b>							
Notice of Application of Kentucky Frontier Gas, LLC	07/05/2017	3 x 14	\$13.74	CLDIS	\$0.00	0.0000%	\$577.08
Notice of Application of Kentucky Frontier Gas, LLC	07/12/2017	3 x 14	\$13.74	CLDIS	\$0.00	0.0000%	\$577.08
Notice of Application of Kentucky Frontier Gas, LLC	07/19/2017	3 x 14	\$13.74	CLDIS	\$0.00	0.0000%	\$577.08
<b>HINDMAN TROUBLESOME CREEK TIMES</b>							
Notice of Application of Kentucky Frontier Gas, LLC - Knott County	07/06/2017	3 x 14	\$10.00	CLDIS	\$0.00	0.0000%	\$420.00
Notice of Application of Kentucky Frontier Gas, LLC - Knott County	07/13/2017	3 x 14	\$10.00	CLDIS	\$0.00	0.0000%	\$420.00
Notice of Application of Kentucky Frontier Gas, LLC - Knott County	07/20/2017	3 x 14	\$10.00	CLDIS	\$0.00	0.0000%	\$420.00
<b>Jackson Times-Voice</b>							
Notice of Application of Kentucky Frontier Gas, LLC - Breathitt County	07/05/2017	3 x 14	\$8.00	CLDIS	\$0.00	0.0000%	\$336.00
Notice of Application of Kentucky Frontier Gas, LLC	07/12/2017	3 x 14	\$8.00	CLDIS	\$0.00	0.0000%	\$336.00
Notice of Application of Kentucky Frontier Gas, LLC	07/19/2017	3 x 14	\$8.00	CLDIS	\$0.00	0.0000%	\$336.00

ANY QUESTIONS CONCERNING TEARSHEETS AND/OR REQUESTS FOR ACCOUNT CREDIT MUST BE MADE WITHIN FIVE DAYS OF THE DATE OF THIS INVOICE. IF THE REQUEST IS NOT RECEIVED WITHIN FIVE DAYS, THE CLIENT IS RESPONSIBLE FOR FULL PAYMENT OF THE INVOICE AMOUNT. As of MAY 1, 2017, a 2.5 percent convenience fee will be added if paying by Credit Card. Amount Due Subject to 1.5% Service Charge After 30 Days Please Pay From This Invoice. No Statement Will Be Sent.



# KENTUCKY PRESS SERVICE

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## Invoice

<b>Agency</b>	Michelle Wade Kentucky Frontier Gas LLC 2963 Ky Route 321 North Prestonsburg, KY 41653-	<b>Invoice Date</b>	7/31/2017
<b>Client</b>	Kentucky Frontier Gas LLC	<b>PO Number</b>	
<b>Reps</b>	Teresa Revlett	<b>Order</b>	17073KK1

### Newspaper

Caption	Run Date	Ad Size	Rate	Rate Name	Color	Disc.	Total
<b>LOUISA BIG SANDY NEWS</b>							
Notice of Application of Kentucky Frontier Gas, LLC - Lawrence County	07/05/2017	5 x 14	\$10.00	CLDIS	\$0.00	0.0000%	\$700.00
Notice of Application of Kentucky Frontier Gas, LLC - Lawrence County	07/12/2017	3 x 14	\$10.00	CLDIS	\$0.00	0.0000%	\$420.00
Notice of Application of Kentucky Frontier Gas, LLC - Lawrence County	07/19/2017	3 x 14	\$10.00	CLDIS	\$0.00	0.0000%	\$420.00
<b>PIKEVILLE APPALACHIAN NEWS-EXPRESS</b>							
Notice of Application of Kentucky Frontier Gas, LLC - Pike County	06/30/2017	4 x 14	\$12.60	CLDIS	\$0.00	0.0000%	\$705.60
Notice of Application of Kentucky Frontier Gas, LLC	07/07/2017	4 x 14	\$12.60	CLDIS	\$0.00	0.0000%	\$705.60
Notice of Application of Kentucky Frontier Gas, LLC	07/14/2017	4 x 14	\$12.60	CLDIS	\$0.00	0.0000%	\$705.60
<b>SALYERSVILLE INDEPENDENT</b>							
Notice of Application of Kentucky Frontier Gas, LLC	07/06/2017	4 x 14	\$8.86	CLDIS	\$0.00	0.0000%	\$496.16
Notice of Application of Kentucky Frontier Gas, LLC	07/13/2017	4 x 14	\$8.86	CLDIS	\$0.00	0.0000%	\$496.16
Notice of Application of Kentucky Frontier Gas, LLC	07/20/2017	4 x 14	\$8.86	CLDIS	\$0.00	0.0000%	\$496.16
<b>THREE FORKS TRADITION</b>							
Notice of Application of Kentucky Frontier Gas, LLC - Lee County	07/05/2017	3 x 14	\$6.33	CLDIS	\$0.00	0.0000%	\$265.86
Notice of Application of Kentucky Frontier Gas, LLC - Lee County	07/12/2017	3 x 14	\$6.33	CLDIS	\$0.00	0.0000%	\$265.86
Notice of Application of Kentucky Frontier Gas, LLC - Lee County	07/19/2017	3 x 14	\$6.33	CLDIS	\$0.00	0.0000%	\$265.86

ANY QUESTIONS CONCERNING TEARSHEETS AND/OR REQUESTS FOR ACCOUNT CREDIT MUST BE MADE WITHIN FIVE DAYS OF THE DATE OF THIS INVOICE. IF THE REQUEST IS NOT RECEIVED WITHIN FIVE DAYS, THE CLIENT IS RESPONSIBLE FOR FULL PAYMENT OF THE INVOICE AMOUNT. As of MAY 1, 2017, a 2.5 percent convenience fee will be added if paying by Credit Card. Amount Due Subject to 1.5% Service Charge After 30 Days Please Pay From This Invoice. No Statement Will Be Sent.



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Tuesday, August 1, 2017 02:44 PM

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## Invoice

Agency Michelle Wade  
Kentucky Frontier Gas LLC  
2963 Ky Route 321 North  
Prestonsburg, KY 41653-

Invoice Date 7/31/2017  
PO Number  
Order 17073KK1

Client Kentucky Frontier Gas LLC  
Reps Teresa Revlett

### Newspaper

Caption	Run Date	Ad Size	Rate	Rate Name	Color	Disc.	Total
<b>WEST LIBERTY LICKING VALLEY COURIER</b>							
Notice of Application of Kentucky Frontier Gas, LLC - Morgan County	07/13/2017	3 x 14	\$5.38	CLDIS	\$0.00	0.0000%	\$225.96
Notice of Application of Kentucky Frontier Gas, LLC - Morgan County	07/20/2017	3 x 14	\$5.38	CLDIS	\$0.00	0.0000%	\$225.96
Notice of Application of Kentucky Frontier Gas, LLC - Morgan County	07/27/2017	3 x 14	\$5.38	CLDIS	\$0.00	0.0000%	\$225.96
<b>WHITESBURG MOUNTAIN EAGLE</b>							
Notice of Application of Kentucky Frontier Gas, LLC - Letcher County	07/05/2017	4 x 14	\$8.50	CLDIS	\$0.00	0.0000%	\$476.00
Notice of Application of Kentucky Frontier Gas, LLC - Letcher County	07/12/2017	4 x 14	\$8.50	CLDIS	\$0.00	0.0000%	\$476.00
Notice of Application of Kentucky Frontier Gas, LLC - Letcher County	07/19/2017	4 x 14	\$8.50	CLDIS	\$0.00	0.0000%	\$476.00

Total Advertising	\$12,685.54
Discounts	\$0.00
Tax: USA	\$0.00
<b>Total Invoice</b>	<b>\$12,685.54</b>
Payments	\$0.00
Adjustments	\$0.00
<b>Balance Due</b>	<b>\$12,685.54</b>

**URGENT!**  
**TEARSHEETS**  
**CANNOT BE REPLACED**

ANY QUESTIONS CONCERNING TEARSHEETS AND/OR REQUESTS FOR ACCOUNT CREDIT MUST BE MADE WITHIN FIVE DAYS OF THE DATE OF THIS INVOICE. IF THE REQUEST IS NOT RECEIVED WITHIN FIVE DAYS, THE CLIENT IS RESPONSIBLE FOR FULL PAYMENT OF THE INVOICE AMOUNT. As of MAY 1, 2017, a 2.5 percent convenience fee will be added if paying by Credit Card. Amount Due Subject to 1.5% Service Charge After 30 Days Please Pay From This Invoice. No Statement Will Be Sent.



# KENTUCKY PRESS SERVICE

101 CONSUMER LANE  
 FRANKFORT, KY 40601-  
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Tuesday, November 21, 2017 02:47 PM

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## Invoice

**Agency** Michelle Wade  
 Kentucky Frontier Gas LLC  
 2963 Ky Route 321 North  
 Prestonsburg, KY 41653-

**Invoice Date** 11/21/2017  
**PO Number**  
**Order** 17113KK2

**Client** Kentucky Frontier Gas LLC  
**Reps** Teresa Revlett

### Newspaper

Caption	Run Date	Ad Size	Rate	Rate Name	Color	Disc.	Total
<b>CAMPTON WOLFE CO. NEWS</b>							
November 27 hearing--- Access code: KFGN27TCR	11/17/2017	1 x 2.5	\$5.06	CLDIS	\$0.00	0.0000%	\$12.65
<b>HINDMAN TROUBLESOME CREEK TIMES</b>							
November 27 hearing--- Access code: KFGN27TCR	11/16/2017	1 x 2.5	\$10.00	CLDIS	\$0.00	0.0000%	\$25.00
<b>Jackson Times-Voice</b>							
November 27 hearing--- Access code: NRKF427TCR	11/15/2017	1 x 4	\$8.00	CLDIS	\$0.00	0.0000%	\$32.00
<b>LOUISA BIG SANDY NEWS</b>							
November 27 hearing--- Access code: NRKF427TCR	11/15/2017	1 x 4	\$10.00	CLDIS	\$0.00	0.0000%	\$40.00
<b>PIKEVILLE APPALACHIAN NEWS-EXPRESS</b>							
November 27 hearing--- Access code: PNKG327TCR	11/14/2017	1 x 3.5	\$12.60	CLDIS	\$0.00	0.0000%	\$44.10
<b>Prestonsburg Floyd County Chronicle &amp; Times</b>							
November 27 hearing--- Access code: PNKG327TCR	11/15/2017	1 x 3.5	\$13.74	CLDIS	\$0.00	0.0000%	\$48.09
<b>SALYERSVILLE INDEPENDENT</b>							
November 27 hearing--- Access code: PNKG327TCR	11/16/2017	1 x 3.5	\$8.86	CLDIS	\$0.00	0.0000%	\$31.01
<b>THREE FORKS TRADITION</b>							
November 27 hearing--- Access code: KFGN27TCR	11/15/2017	1 x 2.5	\$6.33	CLDIS	\$0.00	0.0000%	\$15.82
<b>WEST LIBERTY LICKING VALLEY COURIER</b>							
November 27 hearing--- Access code: KFGN27TCR	11/16/2017	1 x 2.5	\$5.38	CLDIS	\$0.00	0.0000%	\$13.45
<b>WHITESBURG MOUNTAIN EAGLE</b>							
November 27 hearing--- Access code: PNKG327TCR	11/15/2017	1 x 3.5	\$8.50	CLDIS	\$0.00	0.0000%	\$29.75

ANY QUESTIONS CONCERNING TEARSHEETS AND/OR REQUESTS FOR ACCOUNT CREDIT MUST BE MADE WITHIN FIVE DAYS OF THE DATE OF THIS INVOICE. IF THE REQUEST IS NOT RECEIVED WITHIN FIVE DAYS, THE CLIENT IS RESPONSIBLE FOR FULL PAYMENT OF THE INVOICE AMOUNT. **As of MAY 1, 2017, a 2.5 percent convenience fee will be added if paying by Credit Card.** Amount Due Subject to 1.5% Service Charge After 30 Days Please Pay From This Invoice. No Statement Will Be Sent.



# KENTUCKY PRESS SERVICE

101 CONSUMER LANE  
FRANKFORT, KY 40601-  
Voice (502) 223-8821 Fax (502) 875-2624

Tuesday, November 21, 2017 02:47 PM

Page 1

## Invoice

**Agency** Michelle Wade  
Kentucky Frontier Gas LLC  
2963 Ky Route 321 North  
Prestonsburg, KY 41653-

**Invoice Date** 11/21/2017  
**PO Number**  
**Order** 17113KK2

**Client** Kentucky Frontier Gas LLC  
**Reps** Teresa Revlett

### Newspaper

Caption	Run Date	Ad Size	Rate	Rate Name	Color	Disc.	Total
<b>Total Advertising</b>							\$291.87
<b>Discounts</b>							\$0.00
<b>Tax: USA</b>							\$0.00
<b>Total Invoice</b>							\$291.87
<b>Payments</b>							\$0.00
<b>Adjustments</b>							\$0.00
<b>Balance Due</b>							\$291.87

**URGENT!**  
TEARSHEETS  
CANNOT BE REPLACED

ANY QUESTIONS CONCERNING TEARSHEETS AND/OR REQUESTS FOR ACCOUNT CREDIT MUST BE MADE WITHIN FIVE DAYS OF THE DATE OF THIS INVOICE. IF THE REQUEST IS NOT RECEIVED WITHIN FIVE DAYS, THE CLIENT IS RESPONSIBLE FOR FULL PAYMENT OF THE INVOICE AMOUNT. **As of MAY 1, 2017, a 2.5 percent convenience fee will be added if paying by Credit Card.** Amount Due Subject to 1.5% Service Charge After 30 Days Please Pay From This Invoice. No Statement Will Be Sent.

## Price summary

# Expedia

Traveler 1: Adult	\$709.39	
Flight	\$633.48	284 points
Taxes & Fees	\$75.91	for this trip
Traveler 2: Adult	\$709.39	
Flight	\$633.48	
Taxes & Fees	\$75.91	
<b>Total</b>	<b>\$1,418.78</b>	<i>Bob &amp; Daniela</i>

All prices are quoted in USD.

*1,178.71 Shute*

*\$2,597.49 Total - Robt Case Hearing*

## Additional information

### United Basic Economy Fare Rules

Restrictions Include:

- No seat selection — seat is assigned prior to boarding <sup>1</sup>
- Carry-on bags are limited to one personal item that fits under the seat in front of you. Full size carry-on bags are not permitted <sup>2</sup>
- The applicable checked bag fee plus a gate handling service charge will apply to any carry-on bags that must be checked at the gate
- Voluntary ticket changes or refunds are not permitted except as stated in the United 24-hour flexible booking policy <sup>3</sup>.
- MileagePlus program members will earn redeemable award miles; however they will not earn Premier qualifying credit (miles, segments, or dollars), lifetime miles, or contribution to four-segment minimum
- Customers will not be eligible for Economy Plus® seating, paid upgrades or complimentary upgrades <sup>4</sup>
- Customers will board in the last boarding group <sup>2</sup>

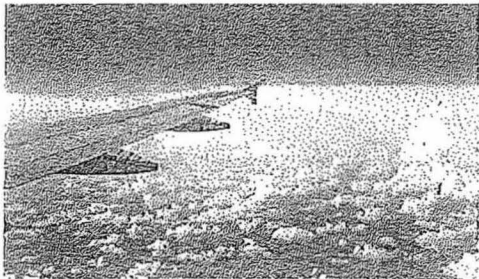
1. Passengers acknowledge at the point of a multi-seat purchase that seating together is not

**E-ticket:** This email can be used as an E-ticket. Remember to bring your itinerary and government-issued photo ID for airport check-in and security.

**Contact the airline to confirm:**

specific seat assignments special meals frequent flyer point awards special assistance requests

**Flight overview**



**Travel dates**

Nov 26, 2017 - Nov 30, 2017

**Itinerary #**

7309190250206

Your reservation is booked and confirmed. There is no need to call us to reconfirm this reservation.

**Confirmation**

FHGLSD (United)

JK38IN (Delta)

**Ticket #**

0167023485571 (Steven E Shute)


\$1173.71

Change or cancel this reservation

Your flight may be non-refundable 24 hours after booking. Protect your flight.

Protect My Trip

Expires 24 hours after confirmation of flight booking

 **Departure Sun, Nov 26**

United 5571 operated by /SKYWEST DBA UNITED EXPRESS

**Aspen (ASE)**

8:10am



**Denver (DEN)**

9:20am

**Cabin:** Economy / Coach (M)

Seat: 23B | Confirm or change seats with the airline\*

🕒 1h 40m stop Denver (DEN)

United 5379 operated by /SKYWEST DBA UNITED EXPRESS

Denver (DEN)  
8:00pm



Aspen (ASE)  
8:54pm

Cabin: Economy / Coach (H)  
54m duration

Seat: 14C | Confirm or change seats with the airline\*

### Total Duration

5h 59m

### Traveler(s)

Steven E Shute

No frequent flyer details provided

Frequent flyer and special assistance requests should be confirmed directly with the airline.

### Price summary

# Expedia

Traveler 1: Adult	\$1,171.71
Flight	\$1,043.73
Taxes & Fees	\$127.98
Expedia Booking Fee	\$7.00
<b>Total</b>	<b>\$1,178.71</b>

236 points  
for this trip

All prices are quoted in USD.

### Additional information





Comfort Suites (KY011)

121 Darby Dr.
Georgetown, KY 40324
(502) 868-9500
GM.KY011@choic-hotels.com

Account: 557845567
Date: 11/27/17
Room: 101 ssc
Arrival Date: 11/26/17
Departure Date: 11/27/17
Check In Time: 11/26/17 11:45 PM
Check Out Time:
Rewards Program ID: GP-RXO70830
You were checked out by:
You were checked in by: aparks
Total Balance Due: 0.00

OXFORD, ROBERT
5862 MCINTYRE CT
GOLDEN, CO 80403

Table with 4 columns: Post Date, Description, Comment, Amount. Rows include Visa Payment (11/26/17) and Room Charge (11/26/17) with handwritten note #101 OXFORD, ROBERT.

Folio Summary 11/21/17 - 11/26/17 table listing charges: Room Charge (72.00), State Tax (4.46), City/County Tax (2.16), Occupancy Tax (0.72), Visa Payment (79.34), Visa Payment (0.00). Total Balance Due: 0.00.

This rate is eligible for partner rewards. If this rate is changed, you may no longer be entitled to Choice Privileges points.

For your convenience, we have prepared this zero-balance folio indicating a 0.00 balance on your account. Please be advised that any charges not reflected on this folio will be charged to the credit card on file with the hotel.



Congratulations. You are earning Choice Privileges Points for this stay.

Thank you for your stay. Visit ChoiceHotels.com/RealGuestReviews to post your comments about your recent experience (Click the 'Write a Review' button)



Comfort Suites (KY011)

121 Darby Dr.
Georgetown, KY 40324
(502) 868-9500
GM.KY011@choicehotels.com

Account: 557845597
Date: 11/27/17
Room: 100 ssc
Arrival Date: 11/26/17
Departure Date: 11/27/17
Check In Time: 11/26/17 11:45 PM
Check Out Time:

OXFORD, ROBERT
5862 MCINTYRE CT
GOLDEN, CO 80403

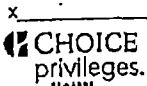
Rewards Program ID: GP-RXO70830
You were checked out by:
You were checked in by: aparks
Total Balance Due: 0.00

Table with columns: Post Date, Description, Comment, Amount. Rows include Visa Payment (11/26/17) and Room Charge (11/26/17).

Folio Summary table for 11/21/17 - 11/26/17. Includes Room Charge, State Tax, City/County Tax, Occupancy Tax, Visa Payments, and Balance Due: 0.00.

This rate is eligible for partner rewards. If this rate is changed, you may no longer be entitled to Choice Privileges points.

For your convenience, we have prepared this zero-balance folio indicating a 0.00 balance on your account. Please be advised that any charges not reflected on this folio will be charged to the credit card on file with the hotel.



Congratulations. You are earning Choice Privileges Points for this stay.

Thank you for your stay. Visit ChoiceHotels.com/RealGuestReviews to post your comments about your recent experience (Click the 'Write a Review' button)

Kentucky Frontier Gas LLC

For Office Use Only

# Expense Report

PURPOSE: PSC Hearing in Frankfort, KY for Case No. 2017-00263

PAY PERIOD: From                       
To                     

EMPLOYEE INFORMATION:

Name Kimberly Renee Crisp

Position Accountant

SSN                     

Date	Start Address	End Address	Mileage
<u>11/27/2017</u>	<u>2963 Ky Rt 321 Prestonsburg, Ky</u>	<u>211 Sower Blvd Frankfort, Ky</u>	<u>140</u>
<u>11/27/2017</u>	<u>Frankfort, KY</u>	<u>Prestonsburg, Ky</u>	<u>140</u>

Mileage	280.00
Rate	\$ 0.54
Mileage Total	\$ 151.20

6. Provide Frontier's 2016 and 2017 year-to-date income statement and balance sheet.

Response: Income statements and balance sheets are submitted:

- Calendar 2016
- Year to date 2017 through October

For both years, the Accounts Receivable ending totals for the month aren't entirely accurate, due to the timing of meter reading and billing.

The income is booked, based on a Billing Register report for gas consumed mostly in that month. For September, for example, there are two cycles:

- meters read in the last few days of the month, including the Industrials and most Commercials are billed about October 15
- smaller meters read near the 10th of October and billed near end of October
- both of these cycles are for gas mostly consumed in September

Our accounting software can't discern these offset billing cycles, so an A/R report generated September 30 or October 15, etc doesn't accurately reflect the actual accrued income for September.

## Kentucky Frontier Gas, LLC

## Balance Sheet

As of December 31, 2016

	Dec 31, 16
<b>ASSETS</b>	
<b>Current Assets</b>	
<b>Checking/Savings</b>	
131 · Cash - Bank Accounts	
131.0 · Petty Cash	248.09
131.2 · Comm Trust Bank Oper 4002506337	10,289.35
131.3 · Comm Trust Payroll #4002507509	102.41
131.7 · CTB Savings #5001856760	18.26
131.8 · Citizens Bank of Jackson	7,471.29
<b>Total 131 · Cash - Bank Accounts</b>	<b>18,129.40</b>
<b>Total Checking/Savings</b>	<b>18,129.40</b>
<b>Accounts Receivable</b>	
142 · Customer Accounts Receivable	491,969.21
143 · Other Accounts Receivable	56,947.83
145 · Due From Quality Gas	28,232.80
<b>Total Accounts Receivable</b>	<b>577,149.84</b>
<b>Other Current Assets</b>	
108.09 · CC - Accum Deprec	-119,418.00
108.11 · BTU-Accumulated Depr	-62,493.00
115.0 · Consol - Acc Depreciation	-18,764.00
147 · N/R - Fontaine Williams	984.54
173 · Organizational Account	
<b>Start Up Costs</b>	
SBA Origination Fees	96,056.13
USDA Origination Fees	17,464.00
115 · Accumulated Amort - Start Up	-44,384.00
Start Up Costs - Other	298.98
<b>Total Start Up Costs</b>	<b>68,435.11</b>
<b>Total 173 · Organizational Account</b>	<b>68,435.11</b>
<b>Total Other Current Assets</b>	<b>-131,255.35</b>
<b>Total Current Assets</b>	<b>464,023.89</b>
<b>Fixed Assets</b>	
101 · Utility Plant	
101.0 · Utility Plant - consolidated	
376 · Meters - Consolidated	61,568.27
376.0 · Itrons	
376.001 · CIAC/Itrons -Contrib In Aid Con	-48,390.00
376.0 · Itrons - Other	64,059.31
<b>Total 376.0 · Itrons</b>	<b>5,669.31</b>
377 · Meter Sets	37,291.64
378 · Regulators	2,857.50
379 · Odorant System	12,897.07
<b>Total 101.0 · Utility Plant - consolidated</b>	<b>120,383.79</b>
101.1 · East Kentucky Utility Plant	
<b>General Plant</b>	
394.1 · Tools, Shop & Garage Equip	891.00
<b>Total General Plant</b>	<b>891.00</b>
114.1 · Gas Plant Acquisition Adj	
376.01 · Mains	9,515.91
37601 · Meas & Reg Station Eq	5,980.39
380.01 · Services	13,400.74
380.02 · EKV-CIAC(Contrib in aid Constr)	-2,000.00
381.01 · Meters	17,868.69

**Kentucky Frontier Gas, LLC**  
**Balance Sheet**  
 As of December 31, 2016

	Dec 31, 16
382.01 · New Meter Install	589.97
382.02 · EKV - Line Replacement	650.00
114.1 · Gas Plant Acquisition Adj - Other	955,369.74
Total 114.1 · Gas Plant Acquisition Adj	1,001,375.44
115.1 · Accumulated Provision for Amort	-415,555.00
Total 101.1 · East Kentucky Utility Plant	586,711.44
101.12 · Blaine Utility Plant	
380.04 · Meters	3,825.00
380.12 · Services	653.39
380.120 · Blaine-CIAC(Contrib In aid con)	-400.00
Total 101.12 · Blaine Utility Plant	4,078.39
101.2 · Mike Little Gas Plant	
General Plant Assets	
394.2 · Tools, Shop & Garage Equip	989.38
Total General Plant Assets	989.38
Transmission Plant	
369.2 · Meas & Reg Sta Equip	4,984.97
Total Transmission Plant	4,984.97
114.2 · Gas Plant Acquisition Adj	
376.22 · Mains	28,484.44
380.22 · Services	10,216.10
380.23 · MLG-CIAC(Contrib In aid of const)	-2,000.00
381.22 · Meters	17,766.95
381.23 · Line Replacement	2,060.52
114.2 · Gas Plant Acquisition Adj - Other	481,044.76
Total 114.2 · Gas Plant Acquisition Adj	537,572.77
115.2 · Accum Prov for Amort of Gas Pl	-214,811.00
Total 101.2 · Mike Little Gas Plant	328,736.10
101.3 · Belfry Utility Plant	
114.3 · Gas Plant Acquisition Adj	
376.33 · Mains	118,607.16
376.331 · Mains - Comp Const	28,661.96
376.34 · Mains Belf - Line Replacement	189,352.78
380.33 · Services	13,235.56
380.34 · BUP-CIAC(Contrib In aid const)	-53,547.67
381.32 · Regulators	3,075.00
381.33 · Meters	34,233.80
381.34 · Meter & Regulator - FSM	4,675.82
382.22 · New Meter Installation	1,925.25
114.3 · Gas Plant Acquisition Adj - Other	480,342.00
Total 114.3 · Gas Plant Acquisition Adj	820,561.46
115.3 · Accum Prov for Amort of Gas Pl	-390,527.00
Total 101.3 · Belfry Utility Plant	430,034.46
101.4 · Alert Farm Taps Utility Plant	
Distribution Plant	
381.4 · Meters	130.00
Total Distribution Plant	130.00
114.4 · Gas Plant Acquisition Adj	
376.44 · Mains	2,600.29
380.44 · Services	2,950.40
381.44 · Meters	312.42

2:44 PM

12/08/17

Accrual Basis

## Kentucky Frontier Gas, LLC

## Balance Sheet

As of December 31, 2016

	Dec 31, 16
382.44 · New Meter Installation	111.00
Total 114.4 · Gas Plant Acquisition Adj	5,974.11
115.4 · Accum Prov for Amort of Gas Pl	-2,204.00
Total 101.4 · Alert Farm Taps Utility Plant	3,900.11
101.8 · Peoples Gas Utility Plant	
114.81 · Gas Plant Acq Adj - KFG	
376.88 · Mains	14,279.82
377.88 · Main Replacement - Phelps	20,837.63
380.88 · Services	1,196.90
382.88 · New Meter Install	114.75
114.81 · Gas Plant Acq Adj - KFG - Other	25,541.00
Total 114.81 · Gas Plant Acq Adj - KFG	61,970.10
115.8 · Accum Amortization - Acquisitio	-18,544.00
Total 101.8 · Peoples Gas Utility Plant	43,426.10
Total 101 · Utility Plant	1,617,270.39
101.11 · BTU Purchase	
380.10 · Mains	16,105.65
380.11 · Services	13,387.13
380.121 · BTU-CIAC(contrib In aid constr)	-964.00
380.13 · Regulators	815.90
380.14 · Main Replacement - BTU	41,888.01
380.16 · Drip Tank	1,010.03
101.11 · BTU Purchase - Other	282,500.00
Total 101.11 · BTU Purchase	333,742.72
101.13 · Public Gas Utility Plant	
114.13 · PGUP- Util Plant-Other	49,392.00
115.13 · PGUP-Accum Depreciation	-72,303.00
154.13 · PGUP- Inventory	2,000.00
376.13 · Mains	1,360,264.00
376.14 · New Services	4,130.00
376.15 · Meters	179,981.72
376.16 · PGUP - Regulators	31,583.00
376.17 · Meter Installation	332.12
376.18 · PGUP-CIAC(contrl In aid constr)	-6,080.00
391.13 · PGUP- Office Equip	4,248.00
392.14 · Transp Equip- PGUP	94,883.00
Total 101.13 · Public Gas Utility Plant	1,638,430.84
101.9 · COW CREEK UTILITY PLANT	
376.09 · Mains	446,356.00
380.09 · Services	13,031.72
380.100 · CC-CIAC(contrl In aid constr)	-5,580.00
381.09 · Meters	46,473.56
383.09 · Regulators/Detectors	21,815.00
101.9 · COW CREEK UTILITY PLANT - Other	16,699.00
Total 101.9 · COW CREEK UTILITY PLANT	538,795.28
103.1 · PGUP- Accum Depreciation	-6,021.00
112 · BLAINE	
115.12 · Blaine- Accum Depreciation	-83.00
Total 112 · BLAINE	-63.00
154 · Inventory	14,745.84
37604 · BRIDGE PROJECT #2-MAGOFFIN	31.80
380 · General Plant Assets	
391 · Office Furniture & Equipment	

**Kentucky Frontier Gas, LLC**  
**Balance Sheet**  
 As of December 31, 2016

	Dec 31, 16
391.1 · Office Furniture & Equipment	44,201.93
391.11 · Office Equip - Folder/Inserter	10,270.34
<b>Total 391 · Office Furniture &amp; Equipment</b>	<b>54,472.27</b>
<b>392 · Transportation Equipment</b>	
108 · Gen Utility Plant - Accum Dapr	-234,904.00
392.11 · Transportation Eq- Other	3,657.00
392.13 · 2016 Tacoma SR 4X4 Access Cab	26,656.51
392.15 · 2017 Toyota Tacoma	27,322.68
392.2 · 2005 Toyota	12,500.00
392.3 · 2012 Tacoma Access Cab	26,224.54
392.4 · 2012 Tacoma Reg Cab	23,655.24
392.5 · 2012 Tundra	29,687.00
392.6 · 2015 Chevy Silverado	33,696.08
392.7 · 2015 F350	41,338.81
392.9 · 2015 Tacoma	26,110.74
392 · Transportation Equipment - Other	4,913.83
<b>Total 392 · Transportation Equipment</b>	<b>20,857.43</b>
394 · Tools, Shop & Garage Equip	14,710.30
396 · Power Operated Equipment	
396.3 · CAT Mini Excavator	33,780.90
<b>Total 396 · Power Operated Equipment</b>	<b>33,780.90</b>
397 · Tools & Equipment	1,643.19
<b>Total 380 · General Plant Assets</b>	<b>125,464.09</b>
380.15 · Meter- H Thompson	8,222.69
394.13 · PGUP- Tools, Shop, & Garage Eq	124,189.00
<b>Total Fixed Assets</b>	<b>4,294,818.65</b>
<b>Other Assets</b>	
123 · Investment in Subsidiary Compan	
123.1 · Investment - Auxler Rd	1,695,459.23
123.3 · Investment - DEMA	10,000.00
123.4 · Investment - Interstate FT	10,000.00
<b>Total 123 · Investment in Subsidiary Compan</b>	<b>1,715,459.23</b>
125 · CASELLE Billing Software	43,380.00
126 · Esri- GIS Software	2,500.00
165 · Utility Deposits	1,524.00
<b>Total Other Assets</b>	<b>1,762,863.23</b>
<b>TOTAL ASSETS</b>	<b>6,521,705.77</b>
<b>LIABILITIES &amp; EQUITY</b>	
<b>Liabilities</b>	
<b>Current Liabilities</b>	
Accounts Payable	
232 · Accounts Payable	1,060,211.80
<b>Total Accounts Payable</b>	<b>1,060,211.80</b>
<b>Other Current Liabilities</b>	
230 · CC-N/P DEMA	5,885.42
231 · Notes Payable	
231.5 · N/P- CTB (Line of Credit)	100,000.00
<b>Total 231 · Notes Payable</b>	<b>100,000.00</b>
233 · Notes Payable - Assoc Co's	
233.1 · N/P IGS	27,802.80
233.8 · CC- N/P Dema	-5,885.42



Kentucky Frontier Gas, LLC  
**Balance Sheet**  
 As of December 31, 2016

	<u>Dec 31, 16</u>
233.9 · CC- N/P Auxler	198,287.46
<b>Total 233 · Notes Payable - Assoc Co's</b>	<b>220,004.84</b>
235 · Customer Deposits/Retainers	
235.1 · CC- Cust Deposits	19,935.00
235.13 · PGUP- Cust Deposits	98,825.00
235.131 · PGUP- Cust Credits	20,382.62
235 · Customer Deposits/Retainers - Other	108,913.18
<b>Total 235 · Customer Deposits/Retainers</b>	<b>248,055.80</b>
239 · Accrued Other State Income Tax	175.00
241 · Sales Tax Payable	5,108.56
242 · Utility Tax Payable	12,992.79
<b>Total Other Current Liabilities</b>	<b>592,222.41</b>
<b>Total Current Liabilities</b>	<b>1,652,434.21</b>
<b>Long Term Liabilities</b>	
224 · Long Term Liability	
224.1 · Community Trust Bank Loan	433,297.31
224.10 · 2015 F350 Loan CTBI	22,244.91
224.11 · CTB-2015 TACOMA	14,206.82
224.12 · CTB Loan - SBA #3	1,433,918.41
224.13 · CTB LOAN-2016 TACOMA SR 4X4	17,695.48
224.15 · 2017 Toyota Tacoma 4x4 Access	27,322.68
224.2 · USDA Loan #1	1,031,407.27
224.3 · USDA Loan #2	115,478.69
224.8 · CTB Loan - SBA #2	184,782.58
224.9 · 2015 Chev-Silverado Loan CTBI	22,091.93
<b>Total 224 · Long Term Liability</b>	<b>3,302,446.08</b>
<b>Total Long Term Liabilities</b>	<b>3,302,446.08</b>
<b>Total Liabilities</b>	<b>4,954,880.29</b>
<b>Equity</b>	
211.1 · Partner One Equity - RJO	
208.1 · Partner One Investments	365,750.00
214.1 · Partner One Draws	-37,055.28
211.1 · Partner One Equity - RJO - Other	10,500.00
<b>Total 211.1 · Partner One Equity - RJO</b>	<b>339,194.72</b>
211.2 · Partner Two Equity - SS	
208.2 · Partner Two Investments	1,081,000.00
214.2 · Partner Two Draws	-14,683.43
211.2 · Partner Two Equity - SS - Other	14,000.00
<b>Total 211.2 · Partner Two Equity - SS</b>	<b>1,080,336.57</b>
211.3 · Partner Three Equity - LR	
208.3 · Partner Three Investments	254,500.15
214.3 · Partner Three Draws	-4,780.98
211.3 · Partner Three Equity - LR - Other	7,000.00
<b>Total 211.3 · Partner Three Equity - LR</b>	<b>256,719.17</b>
211.4 · Partner Four Equity - IGS	
208.4 · Partner Four Investments	115,250.00
214.4 · Partner Four Draws	-11,885.31
211.4 · Partner Four Equity - IGS - Other	3,500.00
<b>Total 211.4 · Partner Four Equity - IGS</b>	<b>106,864.69</b>
216 · Retained Earnings	-49,914.52

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12/08/17

Accrual Basis

Kentucky Frontier Gas, LLC

**Balance Sheet**

As of December 31, 2016

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	Dec 31, 16
Net Income	-166,375.15
Total Equity	1,566,825.48
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>6,621,705.77</b>

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2:45 PM  
 12/08/17  
 Accrual Basis

## Kentucky Frontier Gas, LLC Profit & Loss YTD Comparison December 2016

	Dec 16	Jan - Dec 16
<b>Income</b>		
405 - Management Fee Income		
405.1 - Management Fee Income - Auxler	7,990.13	293,745.99
<b>Total 405 - Management Fee Income</b>	<b>7,990.13</b>	<b>293,745.99</b>
419 - Interest Income	0.01	12.55
420 - Gain on Asset Sale/Disposition	4,000.00	4,000.00
480 - Residential Sales	326,747.16	1,610,214.15
481 - Commercial & Industrial Sales	81,549.55	433,723.08
482 - Commercial Tax Exempt	88,182.80	366,707.79
487 - Penalties & Forfeited Discounts	7,713.81	65,488.89
488 - Miscellaneous Service Revenues		
488.10 - Field Collection Fee	350.00	950.00
488.11 - Reconnection Fee	1,595.00	16,455.00
488.12 - Transfer Fee	390.00	1,860.00
488.13 - Reread Meter Fee	10.00	90.00
488.3 - Reimbursed Expenses - Income	-2,200.00	0.00
488.4 - Service Charges	4,350.00	7,110.00
488.6 - Relocate Meter Chg	0.00	0.00
488.7 - NSF	133.00	671.00
488.8 - Connection Fee	1,330.00	9,720.00
488.9 - Service Call Fee	0.00	110.00
<b>Total 488 - Miscellaneous Service Revenues</b>	<b>5,958.00</b>	<b>36,966.00</b>
489 - Sales Tax Commission	50.00	407.61
490 - Other Income	-3,889.40	83,431.93
491 - Customer Charge	46,920.00	535,150.00
<b>Total Income</b>	<b>565,222.06</b>	<b>3,429,847.99</b>
<b>Cost of Goods Sold</b>		
800 - Gas Supply Expenses		
804 - Natural Gas Purchases & Transp		
804.1 - Gas Purch - Quality	44,057.27	232,511.45
804.10 - Gas Purch-HI Energy Gas	4,430.20	23,160.82
804.11 - Gas Purch - Jefferson Gas	103,876.89	678,395.45
804.12 - Gas Purch - Nytis Exploration	4,199.85	31,693.95
804.13 - Gas Purch - HTC Gas Company	420.00	11,190.00
804.14 - Gas Purch - Interstate Natural	426.91	1,346.81
804.15 - Transportation Expense-DLR	93,298.25	93,298.25
804.16 - Southern Energy, LLC	116,687.63	188,133.64
804.17 - Gas Purch - Spirit Energy	14,746.76	23,508.30
804.2 - Gas Purch - Columbia	6,499.86	52,874.31
804.20 - Gas Purch- EQT Energy, LLC	0.00	207,076.23
804.3 - Gas Purch - KLC	6,508.07	27,280.01
804.4 - Gas Purch -John Gray Energy	0.00	14,896.61
804.5 - Gas Purch - Stone Energy	11,950.75	34,948.34

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Accrual Basis

**Kentucky Frontier Gas, LLC**  
**Profit & Loss YTD Comparison**  
**December 2016**

	Dec 16	Jan - Dec 16
804.6 · Gas Purch - Tackett & Sons	0.00	776.88
804.9 · Gas Purch - Magnum Drilling	6,468.00	37,716.00
804 · Natural Gas Purchases & Transp - Other	-33,917.46	-33,917.46
<b>Total 804 · Natural Gas Purchases &amp; Transp</b>	<b>379,652.98</b>	<b>1,624,889.59</b>
<b>Total 800 · Gas Supply Expenses</b>	<b>379,652.98</b>	<b>1,624,889.59</b>
<b>Total COGS</b>	<b>379,652.98</b>	<b>1,624,889.59</b>
<b>Gross Profit</b>	<b>185,569.08</b>	<b>1,804,958.40</b>
<b>Expense</b>		
408 · Taxes Other Than Income Taxes		
408.3 · Property Tax	30,000.00	35,860.51
408.4 · Annual PSC Assessment	0.00	8,894.72
408.5 · Public Service Company Assess	9,383.04	9,383.04
408.6 · Business License Tax-Jackson	100.00	100.00
408 · Taxes Other Than Income Taxes - Other	0.00	760.58
<b>Total 408 · Taxes Other Than Income Taxes</b>	<b>39,483.04</b>	<b>54,998.85</b>
409 · Income Taxes		
409.3 · Other State Income Taxes	175.00	175.00
409.4 · KY NONRESIDENT INCOME TAX WH	-28,785.00	0.00
<b>Total 409 · Income Taxes</b>	<b>-28,610.00</b>	<b>175.00</b>
426 · Interest Exp - CTB (Line of Cr)	416.67	2,848.34
427 · Interest on Long-Term Debt		
427.1 · Interest on SBA Loan	1,472.95	20,694.97
427.10 · Interest on 2015 F350 Loan	286.22	1,008.41
427.11 · Int Exp- CTB 2015 Tacoma	-258.68	386.58
427.12 · Int Exp- CTB SBA #3	74,963.58	88,387.98
427.13 · Int Exp-2016 Tacoma Access	413.17	902.80
427.2 · Interest on USDA Loan #1	0.00	0.00
427.3 · Interest on USDA Loan #2	1,475.26	8,860.90
427.5 · Interest on Tacoma Access Loan	9.68	60.96
427.6 · Interest on Tacoma Reg Loan	364.73	364.73
427.7 · Interest on Tundra Loan	0.00	826.51
427.8 · Interest on SBA Loan #2	774.54	8,916.08
427.9 · Interest on Silverado Loan	325.28	964.91
<b>Total 427 · Interest on Long-Term Debt</b>	<b>79,826.71</b>	<b>131,374.83</b>
431 · Other Interest Expense	50.62	190.36
768 · Contract Labor	0.00	2,311.25
806 · Gas Purch-Aei Kaars	0.00	0.00
807 · Gas Purch-Nytis(Evan 104)	0.00	0.00
808 · Gas Purch-Nytis (Dema)	0.00	0.00

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Accrual Basis

**Kentucky Frontier Gas, LLC**  
**Profit & Loss YTD Comparison**  
 December 2016

	Dec 16	Jan - Dec 16
809 · Gas Purch-Cumberland Valley	0.00	0.00
<b>870 · DISTRIBUTION EXPENSES</b>		
<b>871 · DISTRIBUTION OPERATION</b>		
874 · Mains & Services Expenses	-6,156.41	22,119.21
878 · Meter & House Regulator Exp		
878.2 · Uniforms	696.97	3,069.48
<b>Total 878 · Meter &amp; House Regulator Exp</b>	696.97	3,069.48
<b>880 · Other Expenses</b>		
880.1 · DOT Physicals	0.00	373.58
880.10 · DIMP Program	0.00	395.00
880.2 · Travel for Tech Training	0.00	515.74
880.3 · Drug Testing	45.50	159.25
880.4 · Licenses & Permits	255.59	5,158.81
880.5 · Travel for Members	2,645.73	16,749.16
880.6 · Training	0.00	865.22
880.8 · Easements	0.00	2,402.37
880 · Other Expenses - Other	0.00	15.72
<b>Total 880 · Other Expenses</b>	2,946.82	26,634.85
<b>871 · DISTRIBUTION OPERATION - Other</b>	0.00	55.46
<b>Total 871 · DISTRIBUTION OPERATION</b>	-2,512.62	51,879.00
<b>884 · DISTRIBUTION MAINTENANCE</b>		
893 · Maint of Meters & House Reg	-65.00	10,326.82
894 · Maint of Other Equipment	612.67	2,532.50
<b>Total 884 · DISTRIBUTION MAINTENANCE</b>	547.67	12,859.32
<b>Total 870 · DISTRIBUTION EXPENSES</b>	-1,964.95	64,738.32
<b>900 · CUSTOMER ACCOUNTS EXPENSES</b>		
<b>900.1 · CUSTOMER ACCT OPERATION</b>		
904 · Uncollectible Accounts	35,216.02	35,216.02
905 · Misc Customer Accounts Exp		
905.2 · Postage and Delivery	2,344.08	31,090.23
905.3 · Printing and Reproduction	0.00	91.38
<b>Total 905 · Misc Customer Accounts Exp</b>	2,344.08	31,181.61
<b>Total 900.1 · CUSTOMER ACCT OPERATION</b>	37,560.10	66,397.63
<b>Total 900 · CUSTOMER ACCOUNTS EXPENSES</b>	37,560.10	66,397.63
<b>906 · CUSTOMER SERVICE &amp; INFORMATION</b>		
<b>906.1 · C S &amp; I OPERATION</b>		
909 · Inform & Instruc Advert Exp		

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 Accrual Basis

## Kentucky Frontier Gas, LLC Profit & Loss YTD Comparison December 2016

	Dec 16	Jan - Dec 16
909.1 - Web Support	27.30	514.15
909.2 - Public Awareness Exp	0.00	163.40
909 - Inform & Instruc Advert Exp - Other	0.00	5,524.15
<b>Total 909 - Inform &amp; Instruc Advert Exp</b>	<b>27.30</b>	<b>6,201.70</b>
<b>Total 906.1 - C S &amp; I OPERATION</b>	<b>27.30</b>	<b>6,201.70</b>
<b>Total 906 - CUSTOMER SERVICE &amp; INFORMATION</b>	<b>27.30</b>	<b>6,201.70</b>
<b>918 - ADMINISTRATIVE &amp; GENERAL EXP</b>		
<b>919 - ADMIN &amp; GEN OPERATION</b>		
920 - Admin & General Salaries		
920.2 - Payroll Administration Expenses	570.38	5,424.00
<b>Total 920 - Admin &amp; General Salaries</b>	<b>570.38</b>	<b>5,424.00</b>
921 - Office Supplies and Expenses		
921.1 - Office Equipment	-4,578.21	4,912.40
921.11 - Travel	0.00	2,768.36
921.12 - Credit Cd Charges	993.15	11,566.08
921.2 - Office Supplies & Expense	-15,698.76	4,663.02
921.3 - Bank Service Charges	319.60	4,538.23
921.4 - Computer Software	-18,469.53	16,695.56
921.5 - Cleaning/Janitorial	182.00	2,360.65
921.7 - Dues and Subscriptions	0.00	2,738.57
921.8 - Telephone and Fax	2,947.48	44,111.39
921.9 - Utilities	547.98	7,177.49
921 - Office Supplies and Expenses - Other	514.75	0.00
<b>Total 921 - Office Supplies and Expenses</b>	<b>-33,241.54</b>	<b>101,531.75</b>
923 - Outside Services Employed		
923.1 - Outside Services - Manager	26,250.00	29,137.50
923.2 - Outside Services - Accounting	0.00	6,987.90
923.3 - Outside Services - Engineering	68,400.00	77,540.40
923.4 - Outside Services - Legal	0.00	23,592.38
923.5 - Outside Services - Admin	0.00	7,181.25
923.6 - OUTSIDE SERV-GO HIRE EMPLOYMENT	0.00	4,086.15
923 - Outside Services Employed - Other	7,015.00	84,637.91
<b>Total 923 - Outside Services Employed</b>	<b>101,665.00</b>	<b>233,163.49</b>
924 - Insurance		
924.1 - Auto Insurance	7,600.39	42,962.95
924.2 - General Liability Insurance	2,849.30	11,595.16
924.3 - Life Insurance	0.00	2,132.76
924.4 - Property Insurance	247.77	1,173.77
924.5 - Worker's Compensation	0.00	13,741.37
924.7 - Insurance- Aflac	0.00	13,725.48

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 Accrual Basis

**Kentucky Frontier Gas, LLC**  
**Profit & Loss YTD Comparison**  
 December 2016

	Dec 16	Jan - Dec 16
924 - Insurance - Other	-3,579.97	0.00
<b>Total 924 - Insurance</b>	<b>7,117.49</b>	<b>85,331.49</b>
926 - Employee Pensions & Benefits	63,544.07	124,467.54
930.2 - Miscellaneous General Expenses	45.50	993.87
931 - Rents	3,115.00	38,472.00
919 - ADMIN & GEN OPERATION - Other	55.00	660.00
<b>Total 919 - ADMIN &amp; GEN OPERATION</b>	<b>142,870.90</b>	<b>590,044.14</b>
<b>Total 918 - ADMINISTRATIVE &amp; GENERAL EXP</b>	<b>142,870.90</b>	<b>590,044.14</b>
<b>932 - MAINTENANCE OF GENERAL PLANT</b>		
932.0 - Maint of General Plant - Garage	0.00	52.04
932.1 - Repairs		
Computer Repairs	-9,025.00	0.00
Equipment Repairs		
Transportation Equipment	-10,303.99	7,568.45
Equipment Repairs - Other	43.17	2,077.51
<b>Total Equipment Repairs</b>	<b>-10,260.82</b>	<b>9,645.96</b>
<b>Total 932.1 - Repairs</b>	<b>-19,285.82</b>	<b>9,645.96</b>
932.2 - Depreciation Expense		
Depreciation- CC	30,287.00	30,287.00
Depreciation Exp-Shop/Garage Eq	5,814.00	5,814.00
Depreciation Exp - BTU	15,212.00	15,212.00
Depreciation Exp - Gen Plant	30,689.00	30,689.00
Depreciation Expense - Alert FT	363.00	363.00
Depreciation Expense - BG	39,125.00	39,125.00
Depreciation Expense - EKV	51,788.00	51,788.00
Depreciation Expense - MLG	27,344.00	27,344.00
Depreciation Expense - PG	2,637.00	2,637.00
Depreciation Expense - Vehicles	54,703.00	54,703.00
932.2K - Deprec- PGUP	72,303.00	72,303.00
932.2L - Deprec-Blaine	63.00	63.00
<b>Total 932.2 - Depreciation Expense</b>	<b>330,328.00</b>	<b>330,328.00</b>
932.3 - Tools & Equipment	3,826.01	4,346.52
932.4 - Transportation Equipment Fuel	3,505.80	43,795.00
935 - Amortization Expense	8,877.00	8,877.00
<b>Total 932 - MAINTENANCE OF GENERAL PLANT</b>	<b>327,250.99</b>	<b>397,044.52</b>
981 - Interest Expense-Meter Deposit	1.41	27.13

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Accrual Basis

**Kentucky Frontier Gas, LLC**  
**Profit & Loss YTD Comparison**  
**December 2016**

	<u>Dec 16</u>	<u>Jan - Dec 16</u>
<b>990 - PAYROLL</b>		
991 - Employee Wages	2,482.61	602,648.46
992 - Employer Social Security	3,046.28	41,004.47
993 - Employer Medicare	712.46	9,156.27
994 - Employer FUTA	0.00	837.58
995 - Employer KY State Unemployment	0.00	3,214.15
996 - Garnishment	190.55	190.55
990 - PAYROLL - Other	-2,070.00	-2,070.00
<b>Total 990 - PAYROLL</b>	<u>4,361.90</u>	<u>654,981.48</u>
<b>Total Expense</b>	<u>601,274.69</u>	<u>1,971,333.55</u>
<b>Net Income</b>	<u>-415,705.61</u>	<u>-166,375.15</u>



## AUXIER ROAD GAS COMPANY, INC.

## Balance Sheet

As of December 31, 2016

	<u>Dec 31, 16</u>
<b>ASSETS</b>	
<b>Current Assets</b>	
<b>Checking/Savings</b>	
131 · Cash	
13106 · Cash In Bank-Citizens KFG	1,559.20
Total 131 · Cash	<u>1,559.20</u>
Total Checking/Savings	1,559.20
<b>Accounts Receivable</b>	
142 · Accounts Receivable	106,890.43
143 · Other Receivable	
14301 · DEMA- N/R KFG	5,885.42
Total 143 · Other Receivable	<u>5,885.42</u>
Total Accounts Receivable	112,775.85
<b>Other Current Assets</b>	
145 · N/R from Associated companies	198,287.46
Total Other Current Assets	<u>198,287.46</u>
Total Current Assets	312,622.51
<b>Fixed Assets</b>	
161 · Plant & Equipment	
16102 · DEMA- Mains/Meters	42,036.00
16110 · CIAC	-3,564.82
161 · Plant & Equipment - Other	1,175,874.03
Total 161 · Plant & Equipment	<u>1,214,345.21</u>
168 · Accum Depreciation	
16801 · DEMA - Accum Depr	-39,356.00
168 · Accum Depreciation - Other	-895,474.00
Total 168 · Accum Depreciation	<u>-934,830.00</u>
Total Fixed Assets	<u>279,515.21</u>
<b>TOTAL ASSETS</b>	<u><u>592,137.72</u></u>
<b>LIABILITIES &amp; EQUITY</b>	
<b>Liabilities</b>	
<b>Current Liabilities</b>	
<b>Accounts Payable</b>	
232 · Accounts Payable	
23202 · Accounts Payable Current	36,850.00
232 · Accounts Payable - Other	-3,188.86
Total 232 · Accounts Payable	<u>33,661.14</u>
Total Accounts Payable	33,661.14
<b>Other Current Liabilities</b>	
235 · Customer Deposits	42,938.00
238 · Accrued Taxes	
23805 · Accrued Sales Tax	683.11
23806 · School Tax	1,529.04
Total 238 · Accrued Taxes	<u>2,212.15</u>
23802 · Income Tax Payable - State	175.00
Total Other Current Liabilities	<u>45,325.15</u>
Total Current Liabilities	<u>78,986.29</u>
Total Liabilities	78,986.29

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AUXIER ROAD GAS COMPANY, INC.

Balance Sheet

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As of December 31, 2016

Accrual Basis

	<u>Dec 31, 16</u>
Equity	
301 · Common Stock	
30101 · DEMA - Common Stock	6,000.00
301 · Common Stock - Other	<u>20,000.00</u>
Total 301 · Common Stock	26,000.00
317 · Other Paid-In Capital	78,895.00
31701 · DEMA - Addtnl Paid In Capital	55,608.00
318 · Retained Earnings	413,455.98
31801 · DEMA - Retained Earnings	-10,211.60
Net Income	<u>-50,595.95</u>
Total Equity	<u>513,151.43</u>
TOTAL LIABILITIES & EQUITY	<u><u>592,137.72</u></u>

AUXIER ROAD GAS COMPANY, INC.  
 Profit & Loss YTD Comparison  
 December 2016

	Dec 16	Jan - Dec 16
<b>Ordinary Income/Expense</b>		
<b>Income</b>		
48001 · Residential	29,029.99	161,629.72
48002 · Commercial	11,024.61	71,767.92
48003 · Commercial-Nontaxable	57,722.28	479,067.42
48004 · Tracker Adj to Sales	6,545.68	6,545.68
483 · Transfer Service Chg	90.00	390.00
484 · Nsf Charge	0.00	99.00
486 · Reconnection Fee	250.00	1,450.00
487 · Penalties	283.52	6,138.03
488 · Service Charge	500.00	1,150.00
489 · Sales Tax Commission	12.17	83.94
491 · Customer Charge	4,830.00	56,730.00
493 · Customer Charge- Lg	150.00	1,800.00
494 · AMR Charge	0.00	0.00
495 · Pipeline Replacement Charge	0.00	0.00
<b>Total Income</b>	<b>110,438.25</b>	<b>786,851.71</b>
<b>Expense</b>		
730 · Gas Purchases		
73002 · Gas Purchases- AEI-KAARS	465.00	11,042.20
73005 · Gas Purchases-Nytl's Explorattion	-337.26	34,229.70
73006 · Gas Purch- Nytl's (Dema)	106.80	449.69
73008 · Gas Purchases-Cumberland Valley	49,960.14	314,197.11
<b>Total 730 · Gas Purchases</b>	<b>50,194.68</b>	<b>359,918.70</b>
751 · Intco Mgmt Fee - KFG	293,745.99	293,745.99
763 · Contract Labor	0.00	146.25
766 · Rents	0.00	2,347.59
768 · Maintenance of Meters	0.00	816.04
769 · Maintenance of other Equip	60.60	250.47
874 · Mains and Service Expense	83.98	2,465.06
878 · Meter and House Regulator Exp		
878.2 · Uniforms	21.24	255.88
<b>Total 878 · Meter and House Regulator Exp</b>	<b>21.24</b>	<b>255.88</b>
904 · Uncollectible Accounts	484.89	484.89
909 · Inform & Instruc Advert Exp		
90901 · Web support	2.70	25.20
909 · Inform & Instruc Advert Exp - Other	0.00	247.58
<b>Total 909 · Inform &amp; Instruc Advert Exp</b>	<b>2.70</b>	<b>272.78</b>
921 · Office Suppl'es and Expense		
92101 · Telephone	508.46	6,639.13
92102 · Cleaning/Janitorial	18.00	229.35
92103 · Postage	223.37	2,840.15
92104 · Bank Charges	32.68	437.27
92105 · Office Suppl'es & Expense	1,123.22	6,412.70
92107 · Travel	96.29	1,790.31
92108 · Drug Testlng	4.50	16.75
92109 · Credit Cd Chgs	98.23	1,121.32
<b>Total 921 · Office Suppl'es and Expense</b>	<b>2,104.75</b>	<b>19,485.98</b>
923 · Outside Services Employed		
92302 · Outside Serv-Legal	0.00	2,333.31
<b>Total 923 · Outside Services Employed</b>	<b>0.00</b>	<b>2,333.31</b>
92301 · Accounting	0.00	2,425.49
924 · Insurance		
92401 · Auto Insurance	397.62	4,249.05
92402 · General Liability Insurance	281.80	1,146.80
92403 · Worker's Compensation	0.00	1,359.01

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Accrual Basis

**AUXIER ROAD GAS COMPANY, INC.**  
**Profit & Loss YTD Comparison**  
 December 2016

	Dec 16	Jan - Dec 16
92404 · Property Insurance	24.50	116.10
<b>Total 924 · Insurance</b>	<b>703.92</b>	<b>6,870.96</b>
926 · Employee Benefits	539.31	6,566.15
930 · Miscellaneous Gen Expense		
93003 · Licenses & Permits	25.28	445.38
93004 · Dues and Subscriptions	0.00	257.98
930 · Miscellaneous Gen Expense - Other	-65.69	341.05
<b>Total 930 · Miscellaneous Gen Expense</b>	<b>-40.41</b>	<b>1,044.41</b>
931 · Rent	330.00	3,960.00
932 · Maintenance of General Plant	560.00	589.27
93301 · Gasoline	346.73	4,424.24
93303 · Transportation Expenses	265.64	2,193.19
981 · Interest Expense		
98106 · Int Exp - Meter Deposit	270.64	271.59
98107 · Interest Expense-Other	5.01	18.18
<b>Total 981 · Interest Expense</b>	<b>275.65</b>	<b>289.77</b>
98112 · Interest on Long-Term Debt	5,368.46	71,839.67
983 · Depreciation Expense	1,308.00	17,808.00
987 · Income Taxes		
98701 · Other State Income Taxes	0.00	175.00
98702 · State Income Taxes	175.00	175.00
<b>Total 987 · Income Taxes</b>	<b>175.00</b>	<b>350.00</b>
98802 · Public Svc. Company Assess	7,811.14	7,811.14
98803 · Public Serv Comm Assess	0.00	2,204.79
98804 · Taxes Other than Income	25,850.00	27,447.64
<b>Total Expense</b>	<b>390,192.27</b>	<b>838,347.66</b>
<b>Net Ordinary Income</b>	<b>-279,754.02</b>	<b>-51,495.95</b>
Other Income/Expense		
Other Income		
490 · Other Income	0.00	900.00
<b>Total Other Income</b>	<b>0.00</b>	<b>900.00</b>
<b>Net Other Income</b>	<b>0.00</b>	<b>900.00</b>
<b>Net Income</b>	<b>-279,754.02</b>	<b>-50,595.95</b>

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Accrual Basis

## Kentucky Frontier Gas, LLC

## Balance Sheet

As of September 30, 2017

	Sep 30, 17
<b>ASSETS</b>	
<b>Current Assets</b>	
<b>Checking/Savings</b>	
131 · Cash - Bank Accounts	
131.0 · Petty Cash	707.18
131.2 · Comm Trust Bank Oper 4002506337	19,817.85
131.3 · Comm Trust Payroll #4002507509	34.92
131.7 · CTB Savings #5001856760	9.89
131.8 · Citizens Bank of Jackson	1,752.26
<b>Total 131 · Cash - Bank Accounts</b>	<b>22,322.10</b>
<b>Total Checking/Savings</b>	<b>22,322.10</b>
<b>Accounts Receivable</b>	
142 · Customer Accounts Receivable	-5,140.05
143 · Other Accounts Receivable	67,334.48
145 · Due From Quality Gas	28,232.80
<b>Total Accounts Receivable</b>	<b>90,427.23</b>
<b>Other Current Assets</b>	
108.09 · CC - Accum Deprec	-119,418.00
108.11 · BTU-Accumulated Depr	-62,493.00
115.0 · Consol - Acc Depreciation	-18,764.00
147 · N/R - Fontaine Williams	984.54
173 · Organizational Account	
<b>Start Up Costs</b>	
SBA Origination Fees	95,056.13
USDA Origination Fees	17,464.00
115 · Accumulated Amort - Start Up	-44,384.00
Start Up Costs - Other	288.98
<b>Total Start Up Costs</b>	<b>68,435.11</b>
<b>Total 173 · Organizational Account</b>	<b>68,435.11</b>
<b>Total Other Current Assets</b>	<b>-131,255.35</b>
<b>Total Current Assets</b>	<b>-18,506.02</b>
<b>Fixed Assets</b>	
<b>101 · Utility Plant</b>	
101.0 · Utility Plant - consolidated	
376 · Meters - Consolidated	67,768.27
376.0 · Itrons	
376.001 · CIAC/Itrons -Contrib In Aid Con	-93,197.00
376.0 · Itrons - Other	91,996.69
<b>Total 376.0 · Itrons</b>	<b>-1,200.31</b>
377 · Meter Sets	44,967.30
378 · Regulators	2,957.60
379 · Odorant System	33,043.90
381 · ESRI SYSTEM	4,090.00
<b>Total 101.0 · Utility Plant - consolidated</b>	<b>151,626.86</b>
101.1 · East Kentucky Utility Plant	
<b>General Plant</b>	
394.1 · Tools, Shop & Garage Equip	891.00
<b>Total General Plant</b>	<b>891.00</b>
114.1 · Gas Plant Acquisition Adj	
376.01 · Mains	9,515.91
37601 · Mains & Reg Stallon Eq	5,980.39
380.01 · Services	13,400.74
380.02 · EKV-CIAC(Contrib In aid Constr)	-2,000.00

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Accrual Basis

## Kentucky Frontier Gas, LLC

## Balance Sheet

As of September 30, 2017

	Sep 30, 17
381.01 · Meters	17,868.69
382.01 · New Meter Install	589.97
382.02 · EKV - Line Replacement	650.00
114.1 · Gas Plant Acquisition Adj - Other	955,369.74
<b>Total 114.1 · Gas Plant Acquisition Adj</b>	<b>1,001,375.44</b>
115.1 · Accumulated Provision for Amort	-415,555.00
<b>Total 101.1 · East Kentucky Utility Plant</b>	<b>586,711.44</b>
101.12 · Blaine Utility Plant	
380.04 · Meters	3,825.00
380.12 · Services	653.39
380.120 · Blaine-CIAC(contrib in aid con)	-400.00
<b>Total 101.12 · Blaine Utility Plant</b>	<b>4,078.39</b>
101.2 · Mike Little Gas Plant	
General Plant Assets	
384.2 · Tools, Shop & Garage Equip	1,617.26
<b>Total General Plant Assets</b>	<b>1,617.26</b>
Transmission Plant	
369.2 · Meas & Reg Sta Equip	4,984.97
<b>Total Transmission Plant</b>	<b>4,984.97</b>
114.2 · Gas Plant Acquisition Adj	
376.22 · Mains	28,484.44
380.22 · Services	10,216.10
380.23 · MLG-CIAC(Contrib in aid of const)	-2,000.00
381.22 · Meters	17,766.95
381.23 · Line Replacement	2,060.52
114.2 · Gas Plant Acquisition Adj - Other	481,044.76
<b>Total 114.2 · Gas Plant Acquisition Adj</b>	<b>637,572.77</b>
115.2 · Accum Prov for Amort of Gas Pl	-214,811.00
<b>Total 101.2 · Mike Little Gas Plant</b>	<b>329,364.00</b>
101.3 · Belfry Utility Plant	
114.3 · Gas Plant Acquisition Adj	
376.33 · Mains	118,607.16
376.331 · Mains - Comp Const	28,661.96
376.34 · Mains Belf - Line Replacement	173,641.45
380.33 · Services	13,235.56
380.34 · BUP-CIAC(contrib in aid const)	-64,034.52
381.32 · Regulators	3,343.00
381.33 · Meters	36,394.86
381.34 · Meter & Regulator - FSM	4,675.82
382.22 · New Meter Installation	2,423.84
114.3 · Gas Plant Acquisition Adj - Other	480,342.00
<b>Total 114.3 · Gas Plant Acquisition Adj</b>	<b>797,291.13</b>
115.3 · Accum Prov for Amort of Gas Pl	-390,527.00
<b>Total 101.3 · Belfry Utility Plant</b>	<b>406,764.13</b>
101.4 · Alert Farm Taps Utility Plant	
Distribution Plant	
381.4 · Meters	130.00
<b>Total Distribution Plant</b>	<b>130.00</b>
114.4 · Gas Plant Acquisition Adj	
376.44 · Mains	2,600.29
380.44 · Services	2,950.40

Kentucky Frontier Gas, LLC  
**Balance Sheet**  
 As of September 30, 2017

	Sep 30, 17
381.44 · Meters	312.42
382.44 · New Meter Installation	111.00
<b>Total 114.4 · Gas Plant Acquisition Adj</b>	<b>5,974.11</b>
115.4 · Accum Prov for Amort of Gas PI	-2,204.00
<b>Total 101.4 · Alert Farm Taps Utility Plant</b>	<b>3,900.11</b>
101.8 · Peoples Gas Utility Plant	
114.81 · Gas Plant Acq Adj - KFG	
376.88 · Mains	14,279.82
377.88 · Main Replacement - Phelps	20,837.63
380.88 · Services	1,196.80
382.88 · New Meter Install	114.75
114.81 · Gas Plant Acq Adj - KFG - Other	25,641.00
<b>Total 114.81 · Gas Plant Acq Adj - KFG</b>	<b>61,970.10</b>
115.8 · Accum Amortization - Acquisitio	-18,544.00
<b>Total 101.8 · Peoples Gas Utility Plant</b>	<b>43,426.10</b>
<b>Total 101 · Utility Plant</b>	<b>1,525,870.83</b>
101.11 · BTU Purchase	
380.10 · Mains	15,105.65
380.11 · Services	13,387.13
380.121 · BTU-CIAC(contrib in aid constr)	-984.00
380.13 · Regulators	815.90
380.14 · Main Replacement - BTU	41,888.01
380.16 · Drip Tank	1,010.03
101.11 · BTU Purchase - Other	262,500.00
<b>Total 101.11 · BTU Purchase</b>	<b>333,742.72</b>
101.13 · Public Gas Utility Plant	
114.13 · PGUP- Util Plant-Other	49,382.00
115.13 · PGUP-Accum Depreciation	-72,303.00
154.13 · PGUP- Inventory	2,000.00
376.13 · Mains	1,350,264.00
376.14 · New Services	3,330.00
376.15 · Meters	179,961.72
376.16 · PGUP - Regulators	31,583.00
376.17 · Meter Installation	332.12
376.18 · PGUP-CIAC(contri in aid constr)	-6,060.00
376.35 · Line Replacement-PGUP	8,966.92
391.13 · PGUP- Office Equip	4,248.00
392.14 · Transp Equip- PGUP	73,743.00
<b>Total 101.13 · Public Gas Utility Plant</b>	<b>1,625,457.76</b>
101.9 · COW CREEK UTILITY PLANT	
376.09 · Mains	446,366.00
380.09 · Services	13,054.22
380.100 · CC-CIAC(contri in aid constr)	-5,680.00
381.09 · Meters	46,473.56
383.09 · Regulators/Detectors	21,815.00
101.9 · COW CREEK UTILITY PLANT - Other	16,699.00
<b>Total 101.9 · COW CREEK UTILITY PLANT</b>	<b>538,817.78</b>
103.1 · PGUP- Accum Depreciation	-6,021.00
112 · BLAINE	
115.12 · Blaine- Accum Depreciation	-83.00
<b>Total 112 · BLAINE</b>	<b>-83.00</b>
154 · Inventory	14,745.84
37604 · BRIDGE PROJECT #2-MAGOFFIN	-22,520.70

## Kentucky Frontier Gas, LLC

## Balance Sheet

As of September 30, 2017

	Sep 30, 17
37605 · Abandon Mines Line-Belfry Proj	488.29
380 · General Plant Assets	
391 · Office Furniture & Equipment	
391.1 · Office Furniture & Equipment	45,809.94
391.11 · Office Equip - Folder/Inserter	10,270.34
Total 391 · Office Furniture & Equipment	56,080.28
392 · Transportation Equipment	
108 · Gen Utility Plant - Accum Depr	-222,766.00
392.11 · Transportation Eq- Other	3,657.00
392.13 · 2016 Tacoma SR 4X4 Access Cab	26,656.51
392.15 · 2017 Toyota Tacoma	27,322.68
392.3 · 2012 Tacoma Access Cab	26,224.54
392.4 · 2012 Tacoma Reg Cab	23,655.24
392.5 · 2012 Tundra	29,687.00
392.6 · 2015 Chevy Silverado	33,695.08
392.7 · 2015 F350	41,338.81
392.9 · 2015 Tacoma	26,110.74
392 · Transportation Equipment - Other	4,913.83
Total 392 · Transportation Equipment	20,495.43
394 · Tools, Shop & Garage Equip	14,710.30
396 · Power Operated Equipment	
396.3 · CAT Mini Excavator	33,780.90
Total 396 · Power Operated Equipment	33,780.90
397 · Tools & Equipment	1,643.19
Total 380 · General Plant Assets	126,710.10
380.15 · Meter- H Thompson	8,222.69
394.13 · PGUP- Tools, Shop, & Garage Eq	124,199.00
398 · Leasehold Improvements	14,589.55
Total Fixed Assets	4,284,239.88
Other Assets	
123 · Investment in Subsidiary Compan	
123.1 · Investment - Auxler Rd	1,695,459.23
123.3 · Investment - DEMA	10,000.00
123.4 · Investment - Interstate FT	10,000.00
Total 123 · Investment in Subsidiary Compan	1,715,459.23
125 · CASELLE Billing Software	43,380.00
126 · Esri- GIS Software	2,500.00
155 · Utility Deposits	1,524.00
Total Other Assets	1,762,863.23
<b>TOTAL ASSETS</b>	<b>6,028,597.07</b>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
232 · Accounts Payable	487,955.24
Total Accounts Payable	487,955.24
Other Current Liabilities	
231 · Notes Payable	
231.5 · N/P- CTB (Line of Credit)	100,000.00
Total 231 · Notes Payable	100,000.00
233 · Notes Payable - Assoc Co's	



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Accrual Basis

## Kentucky Frontier Gas, LLC

## Balance Sheet

As of September 30, 2017

	Sep 30, 17
233.1 · N/P IGS	27,602.80
233.8 · CC- N/P Dema	-5,885.42
233.9 · CC- N/P Auxier	198,287.46
<b>Total 233 · Notes Payable - Assoc Co's</b>	<b>220,004.84</b>
<b>235 · Customer Deposits/Retainers</b>	
235.1 · CC- Cust Deposits	18,850.00
235.13 · PGUP- Cust Deposits	95,025.00
235.131 · PGUP- Cust Credits	20,156.52
237 · Accrued Interest Deposits	
237.1 · CC- Accr Int on Deposits	-13.19
237 · Accrued Interest Deposits - Other	-196.78
<b>Total 237 · Accrued Interest Deposits</b>	<b>-209.97</b>
<b>235 · Customer Deposits/Retainers - Other</b>	<b>102,113.71</b>
<b>Total 235 · Customer Deposits/Retainers</b>	<b>235,935.26</b>
240 · Accrued Salaries	-2,030.54
241 · Sales Tax Payable	3,097.79
242 · Utility Tax Payable	2,333.88
<b>Total Other Current Liabilities</b>	<b>559,341.23</b>
<b>Total Current Liabilities</b>	<b>1,047,296.47</b>
<b>Long Term Liabilities</b>	
224 · Long Term Liability	
224.1 · Community Trust Bank Loan	307,609.33
224.10 · 2015 F350 Loan CTBI	17,171.50
224.11 · CTB-2015 TACOMA	11,490.53
224.12 · CTB Loan - SBA #3	1,344,344.29
224.13 · CTB LOAN-2016 TACOMA SR 4X4	14,669.33
224.15 · 2017 Toyota Tacoma 4x4 Access	23,410.69
224.2 · USDA Loan #1	957,340.48
224.3 · USDA Loan #2	107,248.93
224.8 · CTB Loan - SBA #2	174,918.03
224.9 · 2015 Chev Silverado Loan CTBI	17,561.61
<b>Total 224 · Long Term Liability</b>	<b>2,975,764.72</b>
<b>Total Long Term Liabilities</b>	<b>2,975,764.72</b>
<b>Total Liabilities</b>	<b>4,023,061.19</b>
<b>Equity</b>	
211.1 · Partner One Equity - RJO	
208.1 · Partner One Investments	365,750.00
214.1 · Partner One Draws	-37,055.28
211.1 · Partner One Equity - RJO - Other	10,500.00
<b>Total 211.1 · Partner One Equity - RJO</b>	<b>339,194.72</b>
211.2 · Partner Two Equity - SS	
208.2 · Partner Two Investments	1,111,000.00
214.2 · Partner Two Draws	-14,663.43
211.2 · Partner Two Equity - SS - Other	14,000.00
<b>Total 211.2 · Partner Two Equity - SS</b>	<b>1,110,336.57</b>
211.3 · Partner Three Equity - LR	
208.3 · Partner Three Investments	254,500.15
214.3 · Partner Three Draws	-4,780.98
211.3 · Partner Three Equity - LR - Other	7,000.00
<b>Total 211.3 · Partner Three Equity - LR</b>	<b>256,719.17</b>
211.4 · Partner Four Equity - IGS	

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Accrual Basis

# Kentucky Frontier Gas, LLC

## Balance Sheet

As of September 30, 2017

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	<u>Sep 30, 17</u>
208.4 · Partner Four Investments	115,250.00
214.4 · Partner Four Draws	-11,885.31
211.4 · Partner Four Equity - IGS - Other	3,500.00
	<hr/>
Total 211.4 · Partner Four Equity - IGS	106,864.69
216 · Retained Earnings	-216,289.67
Net Income	408,710.40
	<hr/>
Total Equity	2,005,535.88
	<hr/>
TOTAL LIABILITIES & EQUITY	<u>6,028,597.07</u>

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 Accrual Basis

## Kentucky Frontier Gas, LLC Profit & Loss YTD Comparison September 2017

	Sep 17	Jan - Sep 17
<b>Income</b>		
405 - Management Fee Income		
405.1 - Management Fee Income - Auxier	16,702.28	296,638.39
<b>Total 405 - Management Fee Income</b>	<b>16,702.28</b>	<b>296,638.39</b>
419 - Interest Income	0.12	3.63
420 - Gain on Asset Sale/Disposition	0.00	1,373.00
480 - Residential Sales	25,772.63	1,053,527.71
481 - Commercial & Industrial Sales	16,105.57	329,537.03
482 - Commercial Tax Exempt	6,850.83	282,002.75
487 - Penalties & Forfeited Discounts	2,186.37	54,290.32
488 - Miscellaneous Service Revenues		
488.10 - Field Collection Fee	0.00	1,050.00
488.11 - Reconnection Fee	800.00	8,595.00
488.12 - Transfer Fee	180.00	1,710.00
488.13 - Reread Meter Fee	50.00	40.00
488.4 - Service Charges	750.00	16,260.00
488.6 - Relocate Meter Chg	0.00	1,094.00
488.7 - NSF	0.00	860.00
488.8 - Connection Fee	1,130.00	4,380.00
<b>Total 488 - Miscellaneous Service Revenues</b>	<b>2,910.00</b>	<b>33,989.00</b>
489 - Sales Tax Commission	20.74	285.42
490 - Other Income	131.66	1,509.88
491 - Customer Charge	43,720.00	405,440.00
<b>Total Income</b>	<b>114,400.20</b>	<b>2,458,597.13</b>
<b>Cost of Goods Sold</b>		
800 - Gas Supply Expenses		
804 - Natural Gas Purchases & Transp		
804.1 - Gas Purch - Quality	7,976.27	155,049.98
804.10 - Gas Purch-Hi Energy Gas	4,748.68	26,700.60
804.11 - Gas Purch - Jefferson Gas	10,819.92	398,291.68
804.12 - Gas Purch - Nytlis Exploration	954.57	21,071.51
804.13 - Gas Purch - HTC Gas Company	1,254.35	12,857.95
804.16 - Southern Energy, LLC	4,032.18	260,362.11
804.17 - Gas Purch - Spirit Energy	0.00	62,797.02
804.2 - Gas Purch - Columbia	3,916.11	58,662.07
804.20 - Gas Purch- EQT Energy, LLC	4.48	401.73
804.3 - Gas Purch - KLC	2,205.48	19,957.42
804.5 - Gas Purch - Slone Energy	0.00	6,911.08
804.9 - Gas Purch - Magnum Drilling	493.50	16,920.75
<b>Total 804 - Natural Gas Purchases &amp; Transp</b>	<b>36,405.54</b>	<b>1,039,983.90</b>

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## Kentucky Frontier Gas, LLC Profit & Loss YTD Comparison September 2017

	Sep 17	Jan - Sep 17
Total 800 · Gas Supply Expenses	36,405.54	1,039,983.90
Total COGS	36,405.54	1,039,983.90
Gross Profit	77,994.66	1,418,613.23
Expense		
408 · Taxes Other Than Income Taxes		
408.3 · Property Tax	0.00	4,419.28
408.4 · Annual PSC Assessment	0.00	6,085.12
Total 408 · Taxes Other Than Income Taxes	0.00	10,504.38
426 · Interest Exp - CTB (Line of Cr)	403.30	2,267.08
427 · Interest on Long-Term Debt		
427.1 · Interest on SBA Loan	44.85	12,388.75
427.10 · Interest on 2015 F350 Loan	44.88	454.57
427.11 · Int Exp- CTB 2015 Tacoma	29.17	566.28
427.12 · Int Exp- CTB SBA #3	0.00	19,566.81
427.13 · Int Exp-2016 Tacoma Access	0.00	325.68
427.15 · Int Exp-CTB ( 2017 Tacoma)	60.17	555.88
427.2 · Interest on USDA Loan #1	0.00	0.00
427.3 · Interest on USDA Loan #2	536.70	5,047.58
427.8 · Interest on SBA Loan #2	909.42	6,467.97
427.9 · Interest on Silverado Loan	80.84	999.32
427 · Interest on Long-Term Debt - Other	0.00	795.44
Total 427 · Interest on Long-Term Debt	1,706.03	47,168.28
431 · Other Interest Expense	0.00	77.00
768 · Contract Labor	336.60	3,366.60
806 · Gas Purch-Aei Kaars	0.00	0.00
807 · Gas Purch-Nytlis(Evan 104)	0.00	0.00
808 · Gas Purch-Nytlis (Dema)	0.00	0.00
809 · Gas Purch-Cumberland Valley	0.00	0.00
870 · DISTRIBUTION EXPENSES		
871 · DISTRIBUTION OPERATION		
874 · Mains & Services Expenses	1,104.90	21,658.50
878 · Meter & House Regulator Exp		
878.2 · Uniforms	0.00	47.35
Total 878 · Meter & House Regulator Exp	0.00	47.35
880 · Other Expenses		
880.1 · DOT Physicals	0.00	581.94
880.3 · Drug Testing	45.50	341.25
880.4 · Licenses & Permits	0.00	3,525.97
880.5 · Travel for Members	616.00	6,244.42
880.6 · Training	136.50	10,025.87

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**Kentucky Frontier Gas, LLC**  
**Profit & Loss YTD Comparison**  
**September 2017**

	Sep 17	Jan - Sep 17
880.8 · Easements	0.00	399.76
<b>Total 880 · Other Expenses</b>	<b>798.00</b>	<b>21,119.21</b>
871 · DISTRIBUTION OPERATION - Other	0.00	19.00
<b>Total 871 · DISTRIBUTION OPERATION</b>	<b>1,902.90</b>	<b>42,844.06</b>
884 · DISTRIBUTION MAINTENANCE		
887 · Maintenance of Mains	0.00	1,575.00
893 · Maint of Meters & House Reg	0.00	3,227.75
894 · Maint of Other Equipment	84.91	4,655.90
<b>Total 884 · DISTRIBUTION MAINTENANCE</b>	<b>84.91</b>	<b>9,458.65</b>
<b>Total 870 · DISTRIBUTION EXPENSES</b>	<b>1,987.81</b>	<b>52,302.71</b>
900 · CUSTOMER ACCOUNTS EXPENSES		
900.1 · CUSTOMER ACCT OPERATION		
905 · Misc Customer Accounts Exp		
905.2 · Postage and Delivery	1,929.41	24,279.72
905.3 · Printing and Reproduction	509.97	1,542.09
<b>Total 905 · Misc Customer Accounts Exp</b>	<b>2,439.38</b>	<b>25,821.81</b>
<b>Total 900.1 · CUSTOMER ACCT OPERATION</b>	<b>2,439.38</b>	<b>25,821.81</b>
<b>Total 900 · CUSTOMER ACCOUNTS EXPENSES</b>	<b>2,439.38</b>	<b>25,821.81</b>
906 · CUSTOMER SERVICE & INFORMATION		
906.1 · C S & I OPERATION		
909 · Inform & Instruc Advert Exp		
909.1 · Web Support	27.30	282.10
<b>Total 909 · Inform &amp; Instruc Advert Exp</b>	<b>27.30</b>	<b>282.10</b>
910 · Misc Cust Serv & Infor Exp	0.00	12,685.54
<b>Total 906.1 · C S &amp; I OPERATION</b>	<b>27.30</b>	<b>12,967.64</b>
<b>Total 906 · CUSTOMER SERVICE &amp; INFORMATION</b>	<b>27.30</b>	<b>12,967.64</b>
918 · ADMINISTRATIVE & GENERAL EXP		
919 · ADMIN & GEN OPERATION		
920 · Admin & General Salaries		
920.2 · Payroll Administration Expenses	418.20	4,058.88
<b>Total 920 · Admin &amp; General Salaries</b>	<b>418.20</b>	<b>4,058.88</b>
921 · Office Supplies and Expenses		
921.1 · Office Equipment	0.00	-561.58
921.10 · Meals and Entertainment	0.00	96.37

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Accrual Basis

**Kentucky Frontier Gas, LLC**  
**Profit & Loss YTD Comparison**  
**September 2017**

	Sep 17	Jan - Sep 17
921.11 - Travel	407.15	7,073.31
921.12 - Credit Cd Charges	1,155.59	13,235.47
921.2 - Office Supplies & Expense	200.52	13,487.75
921.3 - Bank Service Charges	18.10	1,710.93
921.4 - Computer Software	1,391.39	18,804.84
921.5 - Cleaning/Janitorial	0.00	45.50
921.7 - Dues and Subscriptions	29.12	301.21
921.8 - Telephone and Fax	2,130.01	26,039.26
921.9 - Utilities	799.87	6,426.33
921 - Office Supplies and Expenses - Other	0.00	-63.90
<b>Total 921 - Office Supplies and Expenses</b>	<b>6,131.75</b>	<b>86,595.49</b>
923 - Outside Services Employed		
923.2 - Outside Services - Accounting	0.00	5,419.25
923.3 - Outside Services - Engineering	0.00	70.00
923.4 - Outside Services - Legal	5,333.89	19,294.41
923.7 - Outside Serv-Consulting	0.00	8,422.96
923 - Outside Services Employed - Other	0.00	36,432.50
<b>Total 923 - Outside Services Employed</b>	<b>5,333.89</b>	<b>69,639.12</b>
924 - Insurance		
924.1 - Auto Insurance	0.00	16,901.32
924.2 - General Liability Insurance	1,165.94	10,493.46
924.3 - Life Insurance	574.29	1,722.87
924.4 - Property Insurance	101.38	912.42
924.5 - Worker's Compensation	1,633.00	20,048.02
924.7 - Insurance- Aflac	0.00	1,908.32
<b>Total 924 - Insurance</b>	<b>3,474.61</b>	<b>51,986.41</b>
926 - Employee Pensions & Benefits	8,223.22	62,091.15
930.2 - Miscellaneous General Expenses	0.00	2,031.87
931 - Rents	4,025.00	29,855.00
919 - ADMIN & GEN OPERATION - Other	55.00	495.00
<b>Total 919 - ADMIN &amp; GEN OPERATION</b>	<b>27,661.67</b>	<b>306,752.92</b>
<b>Total 918 - ADMINISTRATIVE &amp; GENERAL EXP</b>	<b>27,661.67</b>	<b>306,752.92</b>
932 - MAINTENANCE OF GENERAL PLANT		
932.0 - Maint of General Plant - Garage	0.00	217.57
932.1 - Repairs		
Building Repairs	0.00	31.69
Computer Repairs	0.00	1,200.00
Equipment Repairs		
Transportation Equipment	314.36	5,747.69

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 12/08/17  
 Accrual Basis

**Kentucky Frontier Gas, LLC**  
**Profit & Loss YTD Comparison**  
 September 2017

	Sep 17	Jan - Sep 17
Equipment Repairs - Other	0.00	3,988.68
<b>Total Equipment Repairs</b>	<b>314.36</b>	<b>9,736.37</b>
<b>Total 932.1 - Repairs</b>	<b>314.36</b>	<b>10,968.06</b>
932.3 - Tools & Equipment	0.00	1,076.30
932.4 - Transportation Equipment Fuel	3,593.27	31,362.21
932 - MAINTENANCE OF GENERAL PLANT - Other	0.00	23.28
<b>Total 932 - MAINTENANCE OF GENERAL PLANT</b>	<b>3,907.63</b>	<b>43,647.42</b>
981 - Interest Expense-Meter Deposit	2.28	75.38
990 - PAYROLL		
Employer CO State Unemployment	51.71	119.24
991 - Employee Wages	75,091.80	459,696.73
992 - Employer Social Security	4,655.69	28,708.76
993 - Employer Medicare	1,088.89	6,714.30
994 - Employer FUTA	40.82	898.56
995 - Employer KY State Unemployment	181.85	6,061.87
996 - Garnishment	0.00	2,477.15
<b>Total 990 - PAYROLL</b>	<b>81,110.76</b>	<b>504,676.61</b>
999 - Loss on Sale of Assets	0.00	275.00
<b>Total Expense</b>	<b>119,582.76</b>	<b>1,009,902.83</b>
<b>Net Income</b>	<b>-41,588.10</b>	<b>408,710.40</b>

## AUXIER ROAD GAS COMPANY, INC.

12/08/17

## Balance Sheet

Accrual Basis

As of September 30, 2017

	Sep 30, 17
<b>ASSETS</b>	
<b>Current Assets</b>	
Checking/Savings	
131 - Cash	
13106 - Cash In Bank-Citizens KFG	2,819.67
Total 131 - Cash	2,819.67
Total Checking/Savings	2,819.67
Accounts Receivable	
142 - Accounts Receivable	53,578.16
143 - Other Receivable	
14301 - DEMA- N/R KFG	-5,885.42
Total 143 - Other Receivable	-5,885.42
Total Accounts Receivable	47,692.74
Other Current Assets	
145 - N/R from Associated companies	483,591.30
Total Other Current Assets	483,591.30
Total Current Assets	534,103.71
<b>Fixed Assets</b>	
161 - Plant & Equipment	
16102 - DEMA- Mains/Meters	42,036.00
16110 - CIAC	-4,384.82
161 - Plant & Equipment - Other	1,180,606.05
Total 161 - Plant & Equipment	1,218,277.23
168 - Accum Depreciation	
16801 - DEMA - Accum Depr	-39,356.00
168 - Accum Depreciation - Other	-908,974.00
Total 168 - Accum Depreciation	-948,330.00
Total Fixed Assets	269,947.23
<b>TOTAL ASSETS</b>	<b>804,050.94</b>
<b>LIABILITIES &amp; EQUITY</b>	
<b>Liabilities</b>	
<b>Current Liabilities</b>	
Accounts Payable	
232 - Accounts Payable	
23202 - Accounts Payable Current	10,828.17
232 - Accounts Payable - Other	4,983.57
Total 232 - Accounts Payable	15,811.74
Total Accounts Payable	15,811.74
Other Current Liabilities	
235 - Customer Deposits	43,215.31
237 - Accrued Interest	
23701 - Accrued Interest Deposits	-20.81
Total 237 - Accrued Interest	-20.81
238 - Accrued Taxes	
23805 - Accrued Sales Tax	108.94
23806 - School Tax	508.19
Total 238 - Accrued Taxes	617.13
Total Other Current Liabilities	43,811.63



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12/08/17

Accrual Basis

AUXIER ROAD GAS COMPANY, INC.

Balance Sheet

As of September 30, 2017

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	<u>Sep 30, 17</u>
Total Current Liabilities	59,623.37
Total Liabilities	59,623.37
Equity	
301 · Common Stock	
30101 · DEMA - Common Stock	6,000.00
301 · Common Stock - Other	20,000.00
Total 301 · Common Stock	26,000.00
317 · Other Paid-In Capital	78,895.00
31701 · DEMA - Addnl Paid In Capital	55,608.00
318 · Retained Earnings	362,860.03
31801 · DEMA - Retained Earnings	-10,211.60
Net Income	231,276.14
Total Equity	744,427.57
TOTAL LIABILITIES & EQUITY	<u>804,050.94</u>

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12/08/17

Accrual Basis

**AUXIER ROAD GAS COMPANY, INC.**  
**Profit & Loss YTD Comparison**  
 September 2017

	Sep 17	Jan - Sep 17
<b>Ordinary Income/Expense</b>		
<b>Income</b>		
48001 · Residential	1,223.67	122,365.11
48002 · Commercial	25,943.75	74,703.59
48003 · Commercial-Nontaxable	3,061.47	344,229.84
482 · Field Collection Fee	0.00	50.00
483 · Transfer Service Chg	90.00	330.00
484 · Nsf Charge	30.00	180.00
486 · Reconnection Fee	100.00	850.00
487 · Penalties	91.48	4,004.63
488 · Service Charge	350.00	2,035.00
489 · Sales Tax Commission	1.94	58.04
491 · Customer Charge	4,650.00	42,330.00
493 · Customer Charge- Lg	150.00	1,350.00
494 · AMR Charge	468.00	933.00
495 · Pipeline Replacement Charge	585.00	1,166.25
<b>Total Income</b>	<b>36,745.31</b>	<b>594,385.46</b>
<b>Expense</b>		
730 · Gas Purchases		
73002 · Gas Purchases- AEI-KAARS	0.00	6,472.44
73005 · Gas Purchases-Nytl's Exploration	3,087.90	23,945.46
73006 · Gas Purch- Nytl's (Dema)	81.77	497.62
73008 · Gas Purchases-Cumberland Valley	9,364.57	229,222.43
<b>Total 730 · Gas Purchases</b>	<b>12,534.24</b>	<b>260,137.95</b>
763 · Contract Labor	23.40	293.40
766 · Rents	0.00	2,371.21
768 · Maintenance of Meters	0.00	319.23
769 · Maintenance of other Equip	8.40	460.47
874 · Mains and Service Expense	135.50	3,389.97
878 · Meter and House Regulator Exp		
878.2 · Uniforms	0.00	4.68
<b>Total 878 · Meter and House Regulator Exp</b>	<b>0.00</b>	<b>4.68</b>
90301 · Computer Billing	0.00	86.03
909 · Inform & Instruc Advert Exp		
90901 · Web support	2.70	27.90
<b>Total 909 · Inform &amp; Instruc Advert Exp</b>	<b>2.70</b>	<b>27.90</b>
921 · Office Supplies and Expense		
92101 · Telephone	434.01	4,318.50
92102 · Cleaning/Janitorial	0.00	4.50
92103 · Postage	204.06	2,418.91
92104 · Bank Charges	44.33	343.27
92105 · Office Supplies & Expense	230.16	3,777.92
92107 · Travel	124.26	1,551.21
92108 · Drug Testing	4.50	33.75
92109 · Credit Cd Chgs	114.29	1,309.02
92110 · Printing and Reproduction	78.34	115.72
<b>Total 921 · Office Supplies and Expense</b>	<b>1,233.95</b>	<b>13,872.80</b>
923 · Outside Services Employed		
92302 · Outside Serv-Legal	527.53	1,749.01
92303 · Outside Services-Consulting	0.00	833.04
<b>Total 923 · Outside Services Employed</b>	<b>527.53</b>	<b>2,582.05</b>
92301 · Accounting	0.00	2,192.25
924 · Insurance		
92401 · Auto Insurance	0.00	1,671.56
92402 · General Liability Insurance	115.31	1,037.79
92403 · Worker's Compensation	161.51	1,982.78

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12/08/17

Accrual Basis

**AUXIER ROAD GAS COMPANY, INC.**  
**Profit & Loss YTD Comparison**  
**September 2017**

	Sep 17	Jan - Sep 17
92404 · Property Insurance	10.03	90.27
<b>Total 924 · Insurance</b>	<b>286.85</b>	<b>4,782.38</b>
926 · Employee Benefits	738.53	5,473.55
930 · Miscellaneous Gen Expense		
93003 · Licenses & Permits	0.00	313.32
93004 · Dues and Subscriptions	2.88	29.79
930 · Miscellaneous Gen Expense - Other	0.00	72.32
<b>Total 930 · Miscellaneous Gen Expense</b>	<b>2.88</b>	<b>415.43</b>
931 · Rent	420.00	3,150.00
932 · Maintenance of General Plant	0.00	344.36
93301 · Gasoline	355.38	3,103.57
93303 · Transportation Expenses	31.09	601.56
981 · Interest Expense		
98106 · Int Exp - Meter Deposit	1.19	3.06
98107 · Interest Expense-Other	0.00	7.62
<b>Total 981 · Interest Expense</b>	<b>1.19</b>	<b>10.68</b>
98112 · Interest on Long-Term Debt	4,830.31	50,461.82
983 · Depreciation Expense	1,500.00	13,500.00
987 · Income Taxes		
98704 · Penalties	0.00	276.65
<b>Total 987 · Income Taxes</b>	<b>0.00</b>	<b>276.65</b>
98803 · Public Serv Comm Assess	0.00	1,570.56
98804 · Taxes Other than Income	0.00	680.82
<b>Total Expense</b>	<b>22,631.95</b>	<b>370,109.32</b>
<b>Net Ordinary Income</b>	<b>14,113.36</b>	<b>224,276.14</b>
Other Income/Expense		
Other Income		
490 · Other Income	0.00	7,000.00
<b>Total Other Income</b>	<b>0.00</b>	<b>7,000.00</b>
<b>Net Other Income</b>	<b>0.00</b>	<b>7,000.00</b>
<b>Net Income</b>	<b>14,113.36</b>	<b>231,276.14</b>

Kentucky Frontier Gas  
PSC Case No. 22017-00263  
Response to PSC post hearing DR  
Witness: Shute

7. Provide Frontier's maintenance expenses for 2017 for the combined distribution system.

Response: For Frontier, "Maintenance Expenses" are not clearly determinable, since most field workers do a wide mix of Maintenance, Operations and Capital construction, often on the same gas facility. Expenses are submitted for year to date through October. All Operating & Maintenance expenses are included, with a few categories marked for specific Maintenance tasks, although in Frontier the distinction is not precise as it might be in a larger company with more specialized workers.

**2017 January 1 through September 30th**

<b>Operation and Maintenance Expenses</b>	
Manufactured Gas Production Expenses	\$0.00
Natural Gas Production Expenses	\$0.00
Exploration and Development Expenses	\$0.00
Storage Expenses	\$0.00
Other Gas Supply Expenses	\$1,300,121.85
Transmission Expenses	\$0.00
Distribution Expenses	\$104,521.04
Customer Accounts Expenses	\$28,356.44
Customer Service and Informational Expenses	\$13,081.57
Administrative and General Expenses	\$849,391.58
<b>Total Operation and Maintenance Expenses</b>	<b>\$2,295,472.48</b>

\*\*Above categories are from PSC ARF Form 1 Schedule of Adjusted Operations - Gas Utility

# Kentucky Frontier Gas, LLC Profit & Loss

January through September 2017

KFG

Jan - Sep 17

Income		Ordinary Incc Income
405 · Management Fee Income		
405.1 · Management Fee Income - Auxier	296,638.39	4800
Total 405 · Management Fee Income	<u>296,638.39</u>	4800
419 · Interest Income	3.63	4800
420 · Gain on Asset Sale/Disposition	1,373.00	482
480 · Residential Sales	1,175,892.82	483
481 · Commercial & Industrial Sales	404,240.62	484
482 · Commercial Tax Exempt	626,232.59	486
487 · Penalties & Forfeited Discounts	58,294.95	487
488 · Miscellaneous Service Revenues		488
488.10 · Field Collection Fee	1,100.00	489
488.11 · Reconnection Fee	9,245.00	491
488.12 · Transfer Fee	2,040.00	493
488.13 · Reread Meter Fee	40.00	494
488.4 · Service Charges	18,295.00	495
488.6 · Relocate Meter Chg	1,094.00	Total Inc
488.7 · NSF	1,040.00	Expense
488.8 · Connection Fee	4,380.00	730
Total 488 · Miscellaneous Service Revenues	<u>37,234.00</u>	
489 · Sales Tax Commission	343.46	
490 · Other Income	10,609.13	
491 · Customer Charge	449,120.00	
Total Income	<u>3,059,982.59</u>	Total
Cost of Goods Sold		763
800 · Gas Supply Expenses		766
804 · Natural Gas Purchases & Transp	260,137.95	768
804.1 · Gas Purch - Quality	155,049.98	769
804.10 · Gas Purch-HI Energy Gas	26,700.60	874
804.11 · Gas Purch - Jefferson Gas	398,291.68	878
804.12 · Gas Purch - Nytl's Exploration	21,071.51	
804.13 · Gas Purch - HTC Gas Company	12,857.95	Total
804.16 · Southern Energy, LLC	260,362.11	9030
804.17 · Gas Purch - Spirit Energy	62,797.02	909
804.2 · Gas Purch - Columbla	58,662.07	
804.20 · Gas Purch- EQT Energy, LLC	401.73	Total
804.3 · Gas Purch - KLC	19,957.42	921
804.5 · Gas Purch - Sione Energy	6,911.08	
804.9 · Gas Purch - Magnum Drilling	16,920.75	
Total 804 · Natural Gas Purchases & Transp	<u>1,300,121.85</u>	
Total 800 · Gas Supply Expenses	<u>1,300,121.85</u>	
Total COGS	<u>1,300,121.85</u>	
Gross Profit	1,759,860.74	
Expense		
408 · Taxes Other Than Income Taxes	957.47	

## Kentucky Frontier Gas, LLC Profit & Loss

January through September 2017

	KFG	<u>Jan - Sep 17</u>	
408.3 · Property Tax		4,419.26	
408.4 · Annual PSC Assessment		7,655.68	Total
<b>Total 408 · Taxes Other Than Income Taxes</b>		<b>13,032.41</b>	<b>923</b>
426 · Interest Exp - CTB (Line of Cr)		2,267.08	
427 · Interest on Long-Term Debt		50,461.82	
427.1 · Interest on SBA Loan		12,388.75	Total
427.10 · Interest on 2015 F350 Loan		454.57	9230
427.11 · Int Exp- CTB 2015 Tacoma		566.28	924
427.12 · Int Exp- CTB SBA #3		19,566.81	
427.13 · Int Exp-2016 Tacoma Access		325.68	
427.15 · Int Exp-CTB ( 2017 Tacoma)		555.88	
427.2 · Interest on USDA Loan #1		0.00	
427.3 · Interest on USDA Loan #2		5,047.58	Total
427.8 · Interest on SBA Loan #2		6,467.97	926
427.9 · Interest on Silverado Loan		999.32	930
427 · Interest on Long-Term Debt - Other		795.44	
<b>Total 427 · Interest on Long-Term Debt</b>		<b>97,630.10</b>	
431 · Other Interest Expense		77.00	
<b>768 · Contract Labor</b>		<b>3,660.00</b>	Total
806 · Gas Purch-Aei Kaars		0.00	931
807 · Gas Purch-Nytis(Evan 104)		0.00	932
808 · Gas Purch-Nytis (Dema)		0.00	9330
809 · Gas Purch-Cumberland Valley		0.00	9330
870 · DISTRIBUTION EXPENSES			981
871 · DISTRIBUTION OPERATION			
874 · Mains & Services Expenses		25,048.47	
878 · Meter & House Regulator Exp			Total
878.2 · Uniforms		52.03	9811
<b>Total 878 · Meter &amp; House Regulator Exp</b>		<b>52.03</b>	<b>983</b>
880 · Other Expenses			987
880.1 · DOT Physicals		581.94	
880.3 · Drug Testing		375.00	Total
880.4 · Licenses & Permits		3,839.29	9880
880.5 · Travel for Members		6,244.42	9880
880.6 · Training		10,025.87	Total Exp
880.8 · Easements		399.76	Net Ordinary
<b>Total 880 · Other Expenses</b>		<b>21,466.28</b>	Other Income
871 · DISTRIBUTION OPERATION - Other		19.00	Other Inc
<b>Total 871 · DISTRIBUTION OPERATION</b>		<b>46,585.78</b>	<b>490</b>
884 · DISTRIBUTION MAINTENANCE			Total Ott
887 · Maintenance of Mains		1,575.00	Net Other Inc
893 · Maint of Meters & House Reg		3,546.98	Net Income
894 · Maint of Other Equipment		5,116.37	
<b>Total 884 · DISTRIBUTION MAINTENANCE</b>		<b>10,238.35</b>	

# Kentucky Frontier Gas, LLC

## Profit & Loss

January through September 2017

KFG

Jan - Sep 17

<b>Total 870 · DISTRIBUTION EXPENSES</b>	<b>56,824.13</b>
<b>900 · CUSTOMER ACCOUNTS EXPENSES</b>	
<b>900.1 · CUSTOMER ACCT OPERATION</b>	
<b>905 · Misc Customer Accounts Exp</b>	
905.2 · Postage and Delivery	26,698.63
905.3 · Printing and Reproduction	1,657.81
<b>Total 905 · Misc Customer Accounts Exp</b>	<b>28,356.44</b>
<b>Total 900.1 · CUSTOMER ACCT OPERATION</b>	<b>28,356.44</b>
<b>Total 900 · CUSTOMER ACCOUNTS EXPENSES</b>	<b>28,356.44</b>
<b>906 · CUSTOMER SERVICE &amp; INFORMATION</b>	
<b>906.1 · C S &amp; I OPERATION</b>	
909 · Inform & Instruc Advert Exp	113.93
909.1 · Web Support	282.10
<b>Total 909 · Inform &amp; Instruc Advert Exp</b>	<b>396.03</b>
910 · Misc Cust Serv & Infor Exp	12,685.54
<b>Total 906.1 · C S &amp; I OPERATION</b>	<b>13,081.57</b>
<b>Total 906 · CUSTOMER SERVICE &amp; INFORMATION</b>	<b>13,081.57</b>
<b>918 · ADMINISTRATIVE &amp; GENERAL EXP</b>	
<b>919 · ADMIN &amp; GEN OPERATION</b>	
<b>920 · Admin &amp; General Salaries</b>	
920.2 · Payroll Administration Expenses	4,058.88
<b>Total 920 · Admin &amp; General Salaries</b>	<b>4,058.88</b>
<b>921 · Office Supplies and Expenses</b>	
921.1 · Office Equipment	-561.58
921.10 · Meals and Entertainment	96.37
921.11 · Travel	8,624.52
921.12 · Credit Cd Charges	14,544.49
921.2 · Office Supplies & Expense	17,265.67
921.3 · Bank Service Charges	2,054.20
921.4 · Computer Software	18,804.84
921.5 · Cleaning/Janitorial	50.00
921.7 · Dues and Subscriptions	331.00
921.8 · Telephone and Fax	30,357.76
921.9 · Utilities	6,426.33
921 · Office Supplies and Expenses - Other	-63.90
<b>Total 921 · Office Supplies and Expenses</b>	<b>97,929.70</b>
<b>923 · Outside Services Employed</b>	
923.2 · Outside Services - Accounting	7,611.50
923.3 · Outside Services - Engineering	70.00
923.4 · Outside Services - Legal	21,043.42
923.7 · Outside Serv-Consulting	9,256.00
<b>923 · Outside Services Employed - Other</b>	<b>36,432.50</b>
<b>Total 923 · Outside Services Employed</b>	<b>74,413.42</b>
<b>924 · Insurance</b>	
924.1 · Auto Insurance	18,572.88



## Kentucky Frontier Gas, LLC Profit & Loss

January through September 2017

KFG	<u>Jan - Sep 17</u>
924.2 · General Liability Insurance	11,531.25
924.3 · Life Insurance	1,722.87
924.4 · Property Insurance	1,002.69
924.5 · Worker's Compensation	22,030.78
924.7 · Insurance- Aflac	<u>1,908.32</u>
Total 924 · Insurance	56,768.79
926 · Employee Pensions & Benefits	67,564.70
930.2 · Miscellaneous General Expenses	2,104.19
931 · Rents	35,376.21
919 · ADMIN & GEN OPERATION - Other	<u>495.00</u>
Total 919 · ADMIN & GEN OPERATION	<u>338,710.89</u>
Total 918 · ADMINISTRATIVE & GENERAL EXP	338,710.89
932 · MAINTENANCE OF GENERAL PLANT	
932.0 · Maint of General Plant - Garage	561.93
932.1 · Repairs	
Building Repairs	31.69
Computer Repairs	1,200.00
Equipment Repairs	
Transportation Equipment	6,349.25
Equipment Repairs - Other	<u>3,988.68</u>
Total Equipment Repairs	<u>10,337.93</u>
Total 932.1 · Repairs	11,569.62
932.3 · Tools & Equipment	1,076.30
932.4 · Transportaion Equipment Fuel	34,465.78
932 · MAINTENANCE OF GENERAL PLANT - Other	<u>23.28</u>
Total 932 · MAINTENANCE OF GENERAL PLANT	47,696.91
981 · Interest Expense-Meter Deposit	86.06
990 · PAYROLL	
Employer CO State Unemployment	119.24
991 · Employee Wages	459,696.73
992 · Employer Social Security	28,708.76
993 · Employer Medicare	6,714.30
994 · Employer FUTA	898.56
995 · Employer KY State Unemployment	6,061.87
996 · Garnishment	<u>2,477.15</u>
Total 990 · PAYROLL	504,676.61
999 · Loss on Sale of Assets	<u>275.00</u>
Total Expense	<u>1,106,374.20</u>
Net Income	<u><u>653,486.54</u></u>
from Auxier not on above sheets	
983 · Depreciation Expense	13500

# Kentucky Frontier Gas, LLC Profit & Loss

January through September 2017

	KFG	<u>Jan - Sep 17</u>	
AUX		231276.14	
KFG		408710.4	
total		639986.54	639,986.54
			0.00

# Kentucky Frontier Gas, LLC Profit & Loss

January through September 2017  
KFG

Auxler

Income	Expense
405 · Management Fee Income	01 · Residential
405.1 · Management Fee Income - Auxler	02 · Commercial
Total 405 · Management Fee Income	03 · Commercial-Nontaxable
419 · Interest Income	· Field Collection Fee
420 · Gain on Asset Sale/Disposition	· Transfer Service Chg
480 · Residential Sales	· Nsf Charge
481 · Commercial & Industrial Sales	· Reconnection Fee
482 · Commercial Tax Exempt	· Penalties
487 · Penalties & Forfeited Discounts	· Service Charge
488 · Miscellaneous Service Revenues	· Sales Tax Commission
488.10 · Field Collection Fee	· Customer Charge
488.11 · Reconnection Fee	· Customer Charge- Lg
488.12 · Transfer Fee	· AMR Charge
488.13 · Reread Meter Fee	· Pipeline Replacement Charge
488.4 · Service Charges	ome
488.6 · Relocate Meter Chg	·
488.7 · NSF	· Gas Purchases
488.8 · Connection Fee	73002 · Gas Purchases- AEI-KAARS
Total 488 · Miscellaneous Service Revenues	73005 · Gas Purchases-Nytl's Exploration
489 · Sales Tax Commission	73006 · Gas Purch- Nytl's (Dema)
490 · Other Income	73008 · Gas Purchases-Cumberland Valley
491 · Customer Charge	il 730 · Gas Purchases
Total Income	· Contract Labor
Cost of Goods Sold	· Rents
800 · Gas Supply Expenses	· Maintenance of Meters
804 · Natural Gas Purchases & Transp	· Maintenance of other Equip
804.1 · Gas Purch - Quality	· Mains and Service Expense
804.10 · Gas Purch-Hi Energy Gas	· Meter and House Regulator Exp
804.11 · Gas Purch - Jefferson Gas	878.2 · Uniforms
804.12 · Gas Purch - Nytl's Exploration	il 878 · Meter and House Regulator Exp
804.13 · Gas Purch - HTC Gas Company	01 · Computer Billing
804.16 · Southern Energy, LLC	· Inform & Instruc Advert Exp
804.17 · Gas Purch - Spirit Energy	90901 · Web support
804.2 · Gas Purch - Columbia	il 909 · Inform & Instruc Advert Exp
804.20 · Gas Purch- EQT Energy, LLC	· Office Supplies and Expense
804.3 · Gas Purch - KLC	92101 · Telephone
804.5 · Gas Purch - Slone Energy	92102 · Cleaning/Janitorial
804.9 · Gas Purch - Magnum Drilling	92103 · Postage
Total 804 · Natural Gas Purchases & Transp	92104 · Bank Charges
Total 800 · Gas Supply Expenses	92105 · Office Suppl'es & Expense
Total COGS	92107 · Travel
Gross Profit	92108 · Drug Testing
Expense	92109 · Credit Cd Chgs
408 · Taxes Other Than Income Taxes	

Kentucky Frontier Gas, LLC  
**Profit & Loss**  
 January through September 2017

KFG

Auxier

408.3 · Property Tax	92110 · Printing and Reproduction
408.4 · Annual PSC Assessment	il 921 · Office Supplies and Expense
Total 408 · Taxes Other Than Income Taxes	· Outside Services Employed
426 · Interest Exp - CTB (Line of Cr)	92302 · Outside Serv-Legal
427 · Interest on Long-Term Debt	92303 · Outside Services-Consulting
427.1 · Interest on SBA Loan	il 923 · Outside Services Employed
427.10 · Interest on 2015 F350 Loan	l1 · Accounting
427.11 · Int Exp- CTB 2015 Tacoma	· Insurance
427.12 · Int Exp- CTB SBA #3	92401 · Auto Insurance
427.13 · Int Exp-2016 Tacoma Access	92402 · General Liability Insurance
427.15 · Int Exp-CTB ( 2017 Tacoma)	92403 · Worker's Compensation
427.2 · Interest on USDA Loan #1	92404 · Property Insurance
427.3 · Interest on USDA Loan #2	il 924 · Insurance
427.8 · Interest on SBA Loan #2	· Employee Benefits
427.9 · Interest on Silverado Loan	· Miscellaneous Gen Expense
427 · Interest on Long-Term Debt - Other	93003 · Licenses & Permits
Total 427 · Interest on Long-Term Debt	93004 · Dues and Subscriptions
431 · Other Interest Expense	930 · Miscellaneous Gen Expense - Other
768 · Contract Labor	il 930 · Miscellaneous Gen Expense
806 · Gas Purch-Aei Kaars	· Rent
807 · Gas Purch-Nytis(Evan 104)	· Maintenance of General Plant
808 · Gas Purch-Nytis (Dema)	l1 · Gasoline
809 · Gas Purch-Cumberland Valley	l3 · Transportation Expenses
870 · DISTRIBUTION EXPENSES	· Interest Expense
871 · DISTRIBUTION OPERATION	98106 · Int Exp - Meter Deposit
874 · Mains & Services Expenses	98107 · Interest Expense-Other
878 · Meter & House Regulator Exp	il 981 · Interest Expense
878.2 · Uniforms	l2 · Interest on Long-Term Debt
Total 878 · Meter & House Regulator Exp	· Depreciation Expense
880 · Other Expenses	· Income Taxes
880.1 · DOT Physicals	98704 · Penalties
880.3 · Drug Testing	il 987 · Income Taxes
880.4 · Licenses & Permits	l3 · Public Serv Comm Assess
880.5 · Travel for Members	l4 · Taxes Other than Income
880.6 · Training	pense
880.8 · Easements	Income
Total 880 · Other Expenses	Expense
871 · DISTRIBUTION OPERATION - Other	come
Total 871 · DISTRIBUTION OPERATION	· Other Income
884 · DISTRIBUTION MAINTENANCE	er Income
887 · Maintenance of Mains	ome
893 · Maint of Meters & House Reg	
894 · Maint of Other Equipment	
Total 884 · DISTRIBUTION MAINTENANCE	

# Kentucky Frontier Gas, LLC Profit & Loss

January through September 2017

KFG

Auxler

Total 870 · DISTRIBUTION EXPENSES

900 · CUSTOMER ACCOUNTS EXPENSES

900.1 · CUSTOMER ACCT OPERATION

905 · Misc Customer Accounts Exp

905.2 · Postage and Delivery

905.3 · Printing and Reproduction

Total 905 · Misc Customer Accounts Exp

Total 900.1 · CUSTOMER ACCT OPERATION

Total 900 · CUSTOMER ACCOUNTS EXPENSES

906 · CUSTOMER SERVICE & INFORMATION

906.1 · C S & I OPERATION

909 · Inform & Instruc Advert Exp

909.1 · Web Support

Total 909 · Inform & Instruc Advert Exp

910 · Misc Cust Serv & Infor Exp

Total 906.1 · C S & I OPERATION

Total 906 · CUSTOMER SERVICE & INFORMATION

918 · ADMINISTRATIVE & GENERAL EXP

919 · ADMIN & GEN OPERATION

920 · Admin & General Salaries

920.2 · Payroll Administration Expenses

Total 920 · Admin & General Salaries

921 · Office Supplies and Expenses

921.1 · Office Equipment

921.10 · Meals and Entertainment

921.11 · Travel

921.12 · Credit Cd Charges

921.2 · Office Supplies & Expense

921.3 · Bank Service Charges

921.4 · Computer Software

921.5 · Cleaning/Janitorial

921.7 · Dues and Subscriptions

921.8 · Telephone and Fax

921.9 · Utilities

921 · Office Supplies and Expenses - Other

Total 921 · Office Supplies and Expenses

923 · Outside Services Employed

923.2 · Outside Services - Accounting

923.3 · Outside Services - Engineering

923.4 · Outside Services - Legal

923.7 · Outside Serv-Consulting

923 · Outside Services Employed - Other

Total 923 · Outside Services Employed

924 · Insurance

924.1 · Auto Insurance

Kentucky Frontier Gas, LLC  
Profit & Loss  
January through September 2017  
KFG

Auxier

924.2 · General Liability Insurance

924.3 · Life Insurance

924.4 · Property Insurance

924.5 · Worker's Compensation

924.7 · Insurance- Aflac

Total 924 · Insurance

926 · Employee Pensions & Benefits

930.2 · Miscellaneous General Expenses

931 · Rents

919 · ADMIN & GEN OPERATION - Other

Total 919 · ADMIN & GEN OPERATION

Total 918 · ADMINISTRATIVE & GENERAL EXP

932 · MAINTENANCE OF GENERAL PLANT

932.0 · Maint of General Plant - Garage

932.1 · Repairs

Building Repairs

Computer Repairs

Equipment Repairs

Transportation Equipment

Equipment Repairs - Other

Total Equipment Repairs

Total 932.1 · Repairs

932.3 · Tools & Equipment

932.4 · Transportaion Equipment Fuel

932 · MAINTENANCE OF GENERAL PLANT - Other

Total 932 · MAINTENANCE OF GENERAL PLANT

981 · Interest Expense-Meter Deposit

990 · PAYROLL

Employer CO State Unemployment

991 · Employee Wages

992 · Employer Social Security

993 · Employer Medicare

994 · Employer FUTA

995 · Employer KY State Unemployment

996 · Garnishment

Total 990 · PAYROLL

999 · Loss on Sale of Assets

Total Expense

Net Income

from Auxier not on above sheets

983 · Depreciation Expense

Kentucky Frontier Gas, LLC  
**Profit & Loss**  
January through September 2017  
KFG

Auxier

AUX  
KFG  
total

# Kentucky Frontier Gas, LLC Profit & Loss

January through September 2017

KFG

Jan - Sep 17

<b>Income</b>		
405 · Management Fee Income		
405.1 · Management Fee Income - Auxler		
Total 405 · Management Fee Income		
419 · Interest Income		
420 · Gain on Asset Sale/Disposition		
480 · Residential Sales		
481 · Commercial & Industrial Sales		
482 · Commercial Tax Exempt		
487 · Penalties & Forfeited Discounts		
488 · Miscellaneous Service Revenues		
488.10 · Field Collection Fee		
488.11 · Reconnection Fee		
488.12 · Transfer Fee		
488.13 · Reread Meter Fee		
488.4 · Service Charges		
488.6 · Relocate Meter Chg	0.00	
488.7 · NSF		
488.8 · Connection Fee		
Total 488 · Miscellaneous Service Revenues		
489 · Sales Tax Commission		
490 · Other Income		
491 · Customer Charge		
<b>Total Income</b>	<u>0.00</u>	<b>Operation :</b>
<b>Cost of Goods Sold</b>		
800 · Gas Supply Expenses		
804 · Natural Gas Purchases & Transp		
804.1 · Gas Purch - Quality		
804.10 · Gas Purch-HI Energy Gas		
804.11 · Gas Purch - Jefferson Gas		
804.12 · Gas Purch - Nytl's Exploration		
804.13 · Gas Purch - HTC Gas Company	0.00	
804.16 · Southern Energy, LLC		
804.17 · Gas Purch - Spirit Energy		
804.2 · Gas Purch - Columbia		
804.20 · Gas Purch- EQT Energy, LLC	0.00	
804.3 · Gas Purch - KLC		
804.5 · Gas Purch - Stone Energy		
804.9 · Gas Purch - Magnum Drilling		
Total 804 · Natural Gas Purchases & Transp		
Total 800 · Gas Supply Expenses		
<b>Total COGS</b>		
<b>Gross Profit</b>		
<b>Expense</b>		
408 · Taxes Other Than Income Taxes		
<b>Total Oper:</b>		



# Kentucky Frontier Gas, LLC Profit & Loss

January through September 2017

KFG

Jan - Sep 17

408.3 · Property Tax			
408.4 · Annual PSC Assessment			0.00
<b>Total 408 · Taxes Other Than Income Taxes</b>			
426 · Interest Exp - CTB (Line of Cr)			
427 · Interest on Long-Term Debt			
427.1 · Interest on SBA Loan		0.00	
427.10 · Interest on 2015 F350 Loan			
427.11 · Int Exp- CTB 2015 Tacoma			
427.12 · Int Exp- CTB SBA #3			
427.13 · Int Exp-2016 Tacoma Access			
427.15 · Int Exp-CTB ( 2017 Tacoma)			
427.2 · Interest on USDA Loan #1			
427.3 · Interest on USDA Loan #2		0.00	
427.8 · Interest on SBA Loan #2			
427.9 · Interest on Silverado Loan			
427 · Interest on Long-Term Debt - Other			
<b>Total 427 · Interest on Long-Term Debt</b>			
431 · Other Interest Expense			
768 · Contract Labor			0.00
806 · Gas Purch-Aei Kaars			
807 · Gas Purch-Nytis(Evan 104)			
808 · Gas Purch-Nytis (Dema)			
809 · Gas Purch-Cumberland Valley			
870 · DISTRIBUTION EXPENSES			
<b>871 · DISTRIBUTION OPERATION</b>			
874 · Mains & Services Expenses			
878 · Meter & House Regulator Exp		0.00	
878.2 · Uniforms			
Total 878 · Meter & House Regulator Exp			13,500.00
880 · Other Expenses			
880.1 · DOT Physicals			
880.3 · Drug Testing		0.00	
880.4 · Licenses & Permits			
880.5 · Travel for Members			
880.6 · Training		13,500.00	
880.8 · Easements		-13,500.00	
Total 880 · Other Expenses			
871 · DISTRIBUTION OPERATION - Other			
Total 871 · DISTRIBUTION OPERATION			
<b>884 · DISTRIBUTION MAINTENANCE</b>			
887 · Maintenance of Mains		0.00	
893 · Maint of Meters & House Reg		-13,500.00	
894 · Maint of Other Equipment			
Total 884 · DISTRIBUTION MAINTENANCE			

Kentucky Frontier Gas, LLC  
Profit & Loss

January through September 2017

KFG

Jan - Sep 17

**Total 870 · DISTRIBUTION EXPENSES**

**900 · CUSTOMER ACCOUNTS EXPENSES**

**900.1 · CUSTOMER ACCT OPERATION**

905 · Misc Customer Accounts Exp

905.2 · Postage and Delivery

905.3 · Printing and Reproduction

Total 905 · Misc Customer Accounts Exp

Total 900.1 · CUSTOMER ACCT OPERATION

**Total 900 · CUSTOMER ACCOUNTS EXPENSES**

**906 · CUSTOMER SERVICE & INFORMATION**

**906.1 · C S & I OPERATION**

909 · Inform & Instruc Advert Exp

909.1 · Web Support

Total 909 · Inform & Instruc Advert Exp

910 · Misc Cust Serv & Infor Exp

Total 906.1 · C S & I OPERATION

**Total 906 · CUSTOMER SERVICE & INFORMATION**

**918 · ADMINISTRATIVE & GENERAL EXP**

**919 · ADMIN & GEN OPERATION**

920 · Admin & General Salaries

920.2 · Payroll Administration Expenses

Total 920 · Admin & General Salaries

921 · Office Supplies and Expenses

921.1 · Office Equipment

921.10 · Meals and Entertainment

921.11 · Travel

921.12 · Credit Cd Charges

921.2 · Office Supplies & Expense

921.3 · Bank Service Charges

921.4 · Computer Software

921.5 · Cleaning/Janitorial

921.7 · Dues and Subscriptions

921.8 · Telephone and Fax

921.9 · Utilities

921 · Office Supplies and Expenses - Other

Total 921 · Office Supplies and Expenses

923 · Outside Services Employed

923.2 · Outside Services - Accounting

923.3 · Outside Services - Engineering

923.4 · Outside Services - Legal

923.7 · Outside Serv-Consulting

923 · Outside Services Employed - Other

Total 923 · Outside Services Employed

924 · Insurance

924.1 · Auto Insurance

# Kentucky Frontier Gas, LLC Profit & Loss

January through September 2017

KFG

Jan - Sep 17

924.2 · General Liability Insurance

924.3 · Life Insurance

924.4 · Property Insurance

924.5 · Worker's Compensation

924.7 · Insurance- Aflac

Total 924 · Insurance

926 · Employee Pensions & Benefits

930.2 · Miscellaneous General Expenses

931 · Rents

919 · ADMIN & GEN OPERATION - Other

Total 919 · ADMIN & GEN OPERATION

Total 918 · ADMINISTRATIVE & GENERAL EXP

932 · MAINTENANCE OF GENERAL PLANT

932.0 · Maint of General Plant - Garage

932.1 · Repairs

Building Repairs

Computer Repairs

Equipment Repairs

Transportation Equipment

Equipment Repairs - Other

Total Equipment Repairs

Total 932.1 · Repairs

932.3 · Tools & Equipment

932.4 · Transportaion Equipment Fuel

932 · MAINTENANCE OF GENERAL PLANT - Other

Total 932 · MAINTENANCE OF GENERAL PLANT

981 · Interest Expense-Meter Deposit

990 · PAYROLL

Employer CO State Unemployment

991 · Employee Wages

992 · Employer Social Security

993 · Employer Medicare

994 · Employer FUTA

995 · Employer KY State Unemployment

996 · Garnishment

Total 990 · PAYROLL

999 · Loss on Sale of Assets

Total Expense

Net Income

from Auxier not on above sheets

983 · Depreciation Expense

# Kentucky Frontier Gas, LLC Profit & Loss

January through September 2017

KFG

Jan - Sep 17

AUX  
KFG  
total

**Kentucky Frontier Gas, LLC**  
**Profit & Loss**  
 January through September 2017  
 KFG

Income

405 · Management Fee Income  
     405.1 · Management Fee Income - Auxler  
 Total 405 · Management Fee Income  
 419 · Interest Income  
 420 · Gain on Asset Sale/Disposition  
 480 · Residential Sales  
 481 · Commercial & Industrial Sales  
 482 · Commercial Tax Exempt  
 487 · Penalties & Forfeited Discounts  
 488 · Miscellaneous Service Revenues  
     488.10 · Field Collection Fee  
     488.11 · Reconnection Fee  
     488.12 · Transfer Fee  
     488.13 · Reread Meter Fee  
     488.4 · Service Charges  
     488.6 · Relocate Meter Chg  
     488.7 · NSF  
     488.8 · Connection Fee  
 Total 488 · Miscellaneous Service Revenues  
 489 · Sales Tax Commssion  
 490 · Other Income  
 491 · Customer Charge

Total Income

Cost of Goods Sold

800 · Gas Supply Expenses  
     804 · Natural Gas Purchases & Transp  
         804.1 · Gas Purch - Quality  
             804.10 · Gas Purch-HI Energy Gas  
             804.11 · Gas Purch - Jefferson Gas  
             804.12 · Gas Purch - Nytls Exploration  
             804.13 · Gas Purch - HTC Gas Company  
             804.16 · Southern Energy, LLC  
             804.17 · Gas Purch - Splrit Energy  
         804.2 · Gas Purch - Columbia  
             804.20 · Gas Purch- EQT Energy, LLC  
         804.3 · Gas Purch - KLC  
         804.5 · Gas Purch - Slone Energy  
         804.9 · Gas Purch - Magnum Drilling  
     Total 804 · Natural Gas Purchases & Transp

Total 800 · Gas Supply Expenses

Total COGS

Gross Profit

Expense

408 · Taxes Other Than Income Taxes

Maintenance Expenses 2017 through September 30th
Total 870 · DISTRIBUTION EXPENSES
Total 932 · MAINTENANCE OF GENERAL PLANT
768 · Maintenance of Meters
769 · Maintenance of other Equip
874 · Mains and Service Expense
Total

2017 January 1 through September 30th  
 and Maintenance Expenses  
 Manufactured Gas Production Expenses  
 Natural Gas Production Expenses  
 Exploration and Development Expenses  
 Storage Expenses  
 Other Gas Supply Expenses  
 Transmission Expenses  
 Distribution Expenses  
 Customer Accounts Expenses  
 Customer Service and Informational Expenses  
 Administrative and General Expenses  
 ation and Maintenance Expenses

Kentucky Frontier Gas, LLC  
**Profit & Loss**  
January through September 2017  
KFG

408.3 · Property Tax

408.4 · Annual PSC Assessment

Total 408 · Taxes Other Than Income Taxes

426 · Interest Exp - CTB (Line of Cr)

427 · Interest on Long-Term Debt

427.1 · Interest on SBA Loan

427.10 · Interest on 2015 F350 Loan

427.11 · Int Exp- CTB 2015 Tacoma

427.12 · Int Exp- CTB SBA #3

427.13 · Int Exp-2016 Tacoma Access

427.15 · Int Exp-CTB ( 2017 Tacoma)

427.2 · Interest on USDA Loan #1

427.3 · Interest on USDA Loan #2

427.8 · Interest on SBA Loan #2

427.9 · Interest on Silverado Loan

427 · Interest on Long-Term Debt - Other

Total 427 · Interest on Long-Term Debt

431 · Other Interest Expense

768 · Contract Labor

806 · Gas Purch-Aei Kaars

807 · Gas Purch-Nytis(Evan 104)

808 · Gas Purch-Nytis (Dema)

809 · Gas Purch-Cumberland Valley

870 · DISTRIBUTION EXPENSES

871 · DISTRIBUTION OPERATION

874 · Mains & Services Expenses

878 · Meter & House Regulator Exp

878.2 · Uniforms

Total 878 · Meter & House Regulator Exp

880 · Other Expenses

880.1 · DOT Physicals

880.3 · Drug Testing

880.4 · Licenses & Permits

880.5 · Travel for Members

880.6 · Training

880.8 · Easements

Total 880 · Other Expenses

871 · DISTRIBUTION OPERATION - Other

Total 871 · DISTRIBUTION OPERATION

884 · DISTRIBUTION MAINTENANCE

887 · Maintenance of Mains

893 · Maint of Meters & House Reg

894 · Maint of Other Equipment

Total 884 · DISTRIBUTION MAINTENANCE

Kentucky Frontier Gas, LLC  
Profit & Loss  
January through September 2017  
KFG

Total 870 · DISTRIBUTION EXPENSES

900 · CUSTOMER ACCOUNTS EXPENSES

900.1 · CUSTOMER ACCT OPERATION

905 · Misc Customer Accounts Exp

905.2 · Postage and Delivery

905.3 · Printing and Reproduction

Total 905 · Misc Customer Accounts Exp

Total 900.1 · CUSTOMER ACCT OPERATION

Total 900 · CUSTOMER ACCOUNTS EXPENSES

906 · CUSTOMER SERVICE & INFORMATION

906.1 · C S & I OPERATION

909 · Inform & Instruc Advert Exp

909.1 · Web Support

Total 909 · Inform & Instruc Advert Exp

910 · Misc Cust Serv & Infor Exp

Total 906.1 · C S & I OPERATION

Total 906 · CUSTOMER SERVICE & INFORMATION

918 · ADMINISTRATIVE & GENERAL EXP

919 · ADMIN & GEN OPERATION

920 · Admin & General Salaries

920.2 · Payroll Administration Expenses

Total 920 · Admin & General Salaries

921 · Office Supplies and Expenses

921.1 · Office Equipment

921.10 · Meals and Entertainment

921.11 · Travel

921.12 · Credit Cd Charges

921.2 · Office Supplies & Expense

921.3 · Bank Service Charges

921.4 · Computer Software

921.5 · Cleaning/Janitorial

921.7 · Dues and Subscriptions

921.8 · Telephone and Fax

921.9 · Utilities

921 · Office Supplies and Expenses - Other

Total 921 · Office Supplies and Expenses

923 · Outside Services Employed

923.2 · Outside Services - Accounting

923.3 · Outside Services - Engineering

923.4 · Outside Services - Legal

923.7 · Outside Serv-Consulting

923 · Outside Services Employed - Other

Total 923 · Outside Services Employed

924 · Insurance

924.1 · Auto Insurance

Kentucky Frontier Gas, LLC  
**Profit & Loss**  
January through September 2017  
KFG

924.2 · General Liability Insurance

924.3 · Life Insurance

924.4 · Property Insurance

924.5 · Worker's Compensation

924.7 · Insurance- Aflac

Total 924 · Insurance

926 · Employee Pensions & Benefits

930.2 · Miscellaneous General Expenses

931 · Rents

919 · ADMIN & GEN OPERATION - Other

Total 919 · ADMIN & GEN OPERATION

Total 918 · ADMINISTRATIVE & GENERAL EXP

932 · MAINTENANCE OF GENERAL PLANT

932.0 · Maint of General Plant - Garage

932.1 · Repairs

Building Repairs

Computer Repairs

Equipment Repairs

Transportation Equipment

Equipment Repairs - Other

Total Equipment Repairs

Total 932.1 · Repairs

932.3 · Tools & Equipment

932.4 · Transportaion Equipment Fuel

932 · MAINTENANCE OF GENERAL PLANT - Other

Total 932 · MAINTENANCE OF GENERAL PLANT

981 · Interest Expense-Meter Deposit

990 · PAYROLL

Employer CO State Unemployment

991 · Employee Wages

992 · Employer Social Security

993 · Employer Medicare

994 · Employer FUTA

995 · Employer KY State Unemployment

996 · Garnishment

Total 990 · PAYROLL

999 · Loss on Sale of Assets

Total Expense

Net Income

from Auxier not on above sheets

983 · Depreciation Expense



Kentucky Frontier Gas, LLC  
**Profit & Loss**  
January through September 2017  
KFG

AUX  
KFG  
total

**Kentucky Frontier Gas, LLC**  
**Profit & Loss**  
 January through September 2017  
 KFG

Income

405 · Management Fee Income		
405.1 · Management Fee Income - Auxier	\$52,302.71	
Total 405 · Management Fee Income	\$43,647.42	
419 · Interest Income	\$319.23	
420 · Gain on Asset Sale/Disposition	\$460.47	
480 · Residential Sales	\$3,389.97	
481 · Commercial & Industrial Sales	\$100,119.80	
482 · Commercial Tax Exempt		
487 · Penalties & Forfeited Discounts		
488 · Miscellaneous Service Revenues		
488.10 · Field Collection Fee		
488.11 · Reconnection Fee		
488.12 · Transfer Fee	0	
488.13 · Reread Meter Fee	0	
488.4 · Service Charges	0	
488.6 · Relocate Meter Chg	0	
488.7 · NSF	1300121.85	total 800
488.8 · Connection Fee	0	
Total 488 · Miscellaneous Service Revenues	104521.04	Total 932 +
489 · Sales Tax Commission	28356.44	total 900
490 · Other Income	13081.57	total 906
491 · Customer Charge	849391.58	Total 426 +

Total Income

Cost of Goods Sold

800 · Gas Supply Expenses
804 · Natural Gas Purchases & Transp
804.1 · Gas Purch - Quality
804.10 · Gas Purch-Hi Energy Gas
804.11 · Gas Purch - Jefferson Gas
804.12 · Gas Purch - Nytlis Exploration
804.13 · Gas Purch - HTC Gas Company
804.16 · Southern Energy, LLC
804.17 · Gas Purch - Spirit Energy
804.2 · Gas Purch - Columbia
804.20 · Gas Purch- EQT Energy, LLC
804.3 · Gas Purch - KLC
804.5 · Gas Purch - Stone Energy
804.9 · Gas Purch - Magnum Drilling
Total 804 · Natural Gas Purchases & Transp
Total 800 · Gas Supply Expenses

Total COGS

Gross Profit

Expense

408 · Taxes Other Than Income Taxes
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Kentucky Frontier Gas, LLC  
**Profit & Loss**  
January through September 2017  
KFG

408.3 · Property Tax

408.4 · Annual PSC Assessment

Total 408 · Taxes Other Than Income Taxes

426 · Interest Exp - CTB (Line of Cr)

427 · Interest on Long-Term Debt

427.1 · Interest on SBA Loan

427.10 · Interest on 2015 F350 Loan

427.11 · Int Exp- CTB 2015 Tacoma

427.12 · Int Exp- CTB SBA #3

427.13 · Int Exp-2016 Tacoma Access

427.15 · Int Exp-CTB ( 2017 Tacoma)

427.2 · Interest on USDA Loan #1

427.3 · Interest on USDA Loan #2

427.8 · Interest on SBA Loan #2

427.9 · Interest on Silverado Loan

427 · Interest on Long-Term Debt - Other

Total 427 · Interest on Long-Term Debt

431 · Other Interest Expense

768 · Contract Labor

806 · Gas Purch-Aei Kaars

807 · Gas Purch-Nytis(Evan 104)

808 · Gas Purch-Nytis (Dema)

809 · Gas Purch-Cumberland Valley

870 · DISTRIBUTION EXPENSES

871 · DISTRIBUTION OPERATION

874 · Mains & Services Expenses

878 · Meter & House Regulator Exp

878.2 · Uniforms

Total 878 · Meter & House Regulator Exp

880 · Other Expenses

880.1 · DOT Physicals

880.3 · Drug Testing

880.4 · Licenses & Permits

880.5 · Travel for Members

880.6 · Training

880.8 · Easements

Total 880 · Other Expenses

871 · DISTRIBUTION OPERATION - Other

Total 871 · DISTRIBUTION OPERATION

884 · DISTRIBUTION MAINTENANCE

887 · Maintenance of Mains

893 · Maint of Meters & House Reg

894 · Maint of Other Equipment

Total 884 · DISTRIBUTION MAINTENANCE

Kentucky Frontier Gas, LLC  
Profit & Loss  
January through September 2017  
KFG

**Total 870 · DISTRIBUTION EXPENSES**

**900 · CUSTOMER ACCOUNTS EXPENSES**

**900.1 · CUSTOMER ACCT OPERATION**

905 · Misc Customer Accounts Exp

905.2 · Postage and Delivery

905.3 · Printing and Reproduction

Total 905 · Misc Customer Accounts Exp

**Total 900.1 · CUSTOMER ACCT OPERATION**

**Total 900 · CUSTOMER ACCOUNTS EXPENSES**

**906 · CUSTOMER SERVICE & INFORMATION**

**906.1 · C S & I OPERATION**

909 · Inform & Instruc Advert Exp

909.1 · Web Support

Total 909 · Inform & Instruc Advert Exp

910 · Misc Cust Serv & Infor Exp

**Total 906.1 · C S & I OPERATION**

**Total 906 · CUSTOMER SERVICE & INFORMATION**

**918 · ADMINISTRATIVE & GENERAL EXP**

**919 · ADMIN & GEN OPERATION**

920 · Admin & General Salaries

920.2 · Payroll Administration Expenses

Total 920 · Admin & General Salaries

921 · Office Supplies and Expenses

921.1 · Office Equipment

921.10 · Meals and Entertainment

921.11 · Travel

921.12 · Credit Cd Charges

921.2 · Office Supplies & Expense

921.3 · Bank Service Charges

921.4 · Computer Software

921.5 · Cleaning/Janitorial

921.7 · Dues and Subscriptions

921.8 · Telephone and Fax

921.9 · Utilities

921 · Office Supplies and Expenses - Other

Total 921 · Office Supplies and Expenses

923 · Outside Services Employed

923.2 · Outside Services - Accounting

923.3 · Outside Services - Engineering

923.4 · Outside Services - Legal

923.7 · Outside Serv-Consulting

923 · Outside Services Employed - Other

Total 923 · Outside Services Employed

924 · Insurance

924.1 · Auto Insurance

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924.2 · General Liability Insurance

924.3 · Life Insurance

924.4 · Property Insurance

924.5 · Worker's Compensation

924.7 · Insurance- Aflac

Total 924 · Insurance

926 · Employee Pensions & Benefits

930.2 · Miscellaneous General Expenses

931 · Rents

919 · ADMIN & GEN OPERATION - Other

Total 919 · ADMIN & GEN OPERATION

Total 918 · ADMINISTRATIVE & GENERAL EXP

932 · MAINTENANCE OF GENERAL PLANT

932.0 · Maint of General Plant - Garage

932.1 · Repairs

Building Repairs

Computer Repairs

Equipment Repairs

Transportation Equipment

Equipment Repairs - Other

Total Equipment Repairs

Total 932.1 · Repairs

932.3 · Tools & Equipment

932.4 · Transportaion Equipment Fuel

932 · MAINTENANCE OF GENERAL PLANT - Other

Total 932 · MAINTENANCE OF GENERAL PLANT

981 · Interest Expense-Meter Deposit

990 · PAYROLL

Employer CO State Unemployment

991 · Employee Wages

992 · Employer Social Security

993 · Employer Medicare

994 · Employer FUTA

995 · Employer KY State Unemployment

996 · Garnishment

Total 990 · PAYROLL

999 · Loss on Sale of Assets

Total Expense

Net Income

from Auxier not on above sheets

983 · Depreciation Expense

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AUX  
KFG  
total

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Income

405 · Management Fee Income

405.1 · Management Fee Income - Auxler

Total 405 · Management Fee Income

419 · Interest Income

420 · Gain on Asset Sale/Disposition

480 · Residential Sales

481 · Commercial & Industrial Sales

482 · Commercial Tax Exempt

487 · Penalties & Forfeited Discounts

488 · Miscellaneous Service Revenues

488.10 · Field Collection Fee

488.11 · Reconnection Fee

488.12 · Transfer Fee

488.13 · Reread Meter Fee

488.4 · Service Charges

488.6 · Relocate Meter Chg

488.7 · NSF

488.8 · Connection Fee

Total 488 · Miscellaneous Service Revenues

870

489 · Sales Tax Commission

490 · Other Income

491 · Customer Charge

431 + 768 + 918 + 990

Total Income

Cost of Goods Sold

800 · Gas Supply Expenses

804 · Natural Gas Purchases & Transp

804.1 · Gas Purch - Quality

804.10 · Gas Purch-HI Energy Gas

804.11 · Gas Purch - Jefferson Gas

804.12 · Gas Purch - Nytl's Exploration

804.13 · Gas Purch - HTC Gas Company

804.16 · Southern Energy, LLC

804.17 · Gas Purch - Spirit Energy

804.2 · Gas Purch - Columbia

804.20 · Gas Purch- EQT Energy, LLC

804.3 · Gas Purch - KLC

804.5 · Gas Purch - Slone Energy

804.9 · Gas Purch - Magnum Drilling

Total 804 · Natural Gas Purchases & Transp

Total 800 · Gas Supply Expenses

Total COGS

Gross Profit

Expense

408 · Taxes Other Than Income Taxes

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408.3 · Property Tax

408.4 · Annual PSC Assessment

Total 408 · Taxes Other Than Income Taxes

426 · Interest Exp - CTB (Line of Cr)

427 · Interest on Long-Term Debt

427.1 · Interest on SBA Loan

427.10 · Interest on 2015 F350 Loan

427.11 · Int Exp- CTB 2015 Tacoma

427.12 · Int Exp- CTB SBA #3

427.13 · Int Exp-2016 Tacoma Access

427.15 · Int Exp-CTB ( 2017 Tacoma)

427.2 · Interest on USDA Loan #1

427.3 · Interest on USDA Loan #2

427.8 · Interest on SBA Loan #2

427.9 · Interest on Silverado Loan

427 · Interest on Long-Term Debt - Other

Total 427 · Interest on Long-Term Debt

431 · Other Interest Expense

768 · Contract Labor

806 · Gas Purch-Aei Kaars

807 · Gas Purch-Nytis(Evan 104)

808 · Gas Purch-Nytis (Dema)

809 · Gas Purch-Cumberland Valley

870 · DISTRIBUTION EXPENSES

871 · DISTRIBUTION OPERATION

874 · Mains & Services Expenses

878 · Meter & House Regulator Exp

878.2 · Uniforms

Total 878 · Meter & House Regulator Exp

880 · Other Expenses

880.1 · DOT Physicals

880.3 · Drug Testing

880.4 · Licenses & Permits

880.5 · Travel for Members

880.6 · Training

880.8 · Easements

Total 880 · Other Expenses

871 · DISTRIBUTION OPERATION - Other

Total 871 · DISTRIBUTION OPERATION

884 · DISTRIBUTION MAINTENANCE

887 · Maintenance of Mains

893 · Maint of Meters & House Reg

894 · Maint of Other Equipment

Total 884 · DISTRIBUTION MAINTENANCE



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**Total 870 · DISTRIBUTION EXPENSES**

**900 · CUSTOMER ACCOUNTS EXPENSES**

**900.1 · CUSTOMER ACCT OPERATION**

**905 · Misc Customer Accounts Exp**

**905.2 · Postage and Delivery**

**905.3 · Printing and Reproduction**

**Total 905 · Misc Customer Accounts Exp**

**Total 900.1 · CUSTOMER ACCT OPERATION**

**Total 900 · CUSTOMER ACCOUNTS EXPENSES**

**906 · CUSTOMER SERVICE & INFORMATION**

**906.1 · C S & I OPERATION**

**909 · Inform & Instruc Advert Exp**

**909.1 · Web Support**

**Total 909 · Inform & Instruc Advert Exp**

**910 · Misc Cust Serv & Infor Exp**

**Total 906.1 · C S & I OPERATION**

**Total 906 · CUSTOMER SERVICE & INFORMATION**

**918 · ADMINISTRATIVE & GENERAL EXP**

**919 · ADMIN & GEN OPERATION**

**920 · Admin & General Salaries**

**920.2 · Payroll Administration Expenses**

**Total 920 · Admin & General Salaries**

**921 · Office Supplies and Expenses**

**921.1 · Office Equipment**

**921.10 · Meals and Entertainment**

**921.11 · Travel**

**921.12 · Credit Cd Charges**

**921.2 · Office Supplies & Expense**

**921.3 · Bank Service Charges**

**921.4 · Computer Software**

**921.5 · Cleaning/Janitorial**

**921.7 · Dues and Subscriptions**

**921.8 · Telephone and Fax**

**921.9 · Utilities**

**921 · Office Supplies and Expenses - Other**

**Total 921 · Office Supplies and Expenses**

**923 · Outside Services Employed**

**923.2 · Outside Services - Accounting**

**923.3 · Outside Services - Engineering**

**923.4 · Outside Services - Legal**

**923.7 · Outside Serv-Consulting**

**923 · Outside Services Employed - Other**

**Total 923 · Outside Services Employed**

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**924.1 · Auto Insurance**

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Total 924 · Insurance

- 926 · Employee Pensions & Benefits
- 930.2 · Miscellaneous General Expenses
- 931 · Rents
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Total 919 · ADMIN & GEN OPERATION

Total 918 · ADMINISTRATIVE & GENERAL EXP

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    - Equipment Repairs - Other
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- 932.4 · Transportaion Equipment Fuel
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- 994 · Employer FUTA
- 995 · Employer KY State Unemployment
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Total 990 · PAYROLL

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AUX  
KFG  
total