

## Kentucky Frontier Gas, LLC Profit & Loss YTD Comparison September 2021

	<u>Sep 21</u>	<u>Jan - Sep 21</u>
<b>Income</b>		
<b>405 · Management Fee Income</b>		
405.1 · Management Fee Income - Auxier	84,509.99	427,524.12
405 · Management Fee Income - Other	0.00	-27,416.08
<b>Total 405 · Management Fee Income</b>	<u>84,509.99</u>	<u>400,108.04</u>
419 · Interest Income	28.11	101.20
420 · Gain on Asset Sale/Disposition	0.00	18,200.00
480 · Residential Sales	27,230.82	1,257,205.14
481 · Commercial & Industrial Sales	16,054.04	403,009.45
482 · Commercial Tax Exempt	10,984.07	372,056.02
487 · Penalties & Forfeited Discounts	2,536.94	26,070.22
<b>488 · Miscellaneous Service Revenues</b>		
488.11 · Reconnection Fee	864.00	6,123.00
488.12 · Transfer Fee	240.00	2,970.00
488.3 · Reimbursed Expenses - Income	0.00	125.00
488.4 · Service Charges	650.00	12,250.00
488.6 · Relocate Meter Chg	0.00	618.00
488.7 · NSF	60.00	820.00
488.8 · Connection Fee	350.00	4,000.00
488.9 · Service Call Fee	0.00	-160.00
<b>Total 488 · Miscellaneous Service Revenues</b>	<u>2,164.00</u>	<u>26,746.00</u>
489 · Sales Tax Commission	22.89	315.76
490 · Other Income	0.00	19,285.31
491 · Customer Charge	55,836.90	515,102.21
<b>Total Income</b>	<u>199,367.76</u>	<u>3,038,199.35</u>
<b>Cost of Goods Sold</b>		
<b>800 · Gas Supply Expenses</b>		
<b>804 · Natural Gas Purchases &amp; Transp</b>		
804.1 · Gas Purch - Quality	6,381.31	144,218.83
804.10 · Gas Purch-Hi Energy Gas	1,220.09	32,671.38
804.11 · Gas Purch - Jefferson Gas	0.00	577,755.01
804.13 · Gas Purch - HTC Gas Company	2,530.17	18,813.72
804.16 · Southern Energy, LLC	5,203.20	354,773.63
804.17 · Gas Purch - Spirit Energy	568.42	8,170.50
804.18 · Alternative Capital Partners	568.43	8,945.95
804.2 · Gas Purch - Columbia	3,891.66	56,794.17
804.23 · AEI-KAARS DRILLING	517.70	2,281.60
804.24 · Gas Purch-Diversified Energy	0.00	3,081.57
804.26 · EAST KENTUCKY MIDSTREAM	24,112.09	220,760.87
804.27 · Sonny Hall Wells Partners	33.23	249.68
804.3 · Gas Purch - KLC	2,879.97	27,142.59
804.5 · Gas Purch - Slone Energy	0.00	9,094.50
804.6 · Gas Purch - Tackett & Sons	0.00	4,718.02
804.9 · Gas Purch - Magnum Drilling	1,323.00	23,635.50

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Total 804 - Natural Gas Purchases & Transp	49,229.27	1,493,107.52
Total 800 - Gas Supply Expenses	49,229.27	1,493,107.52
<b>Total COGS</b>	<u>49,229.27</u>	<u>1,493,107.52</u>
<b>Gross Profit</b>	150,138.49	1,545,091.83
<b>Expense</b>		
<b>408 - Taxes Other Than Income Taxes</b>		
408.4 - Annual PSC Assessment	0.00	6,601.23
408.5 - Public Service Company Assess	0.00	3,295.36
408.6 - Business License Tax-Jackson	0.00	100.00
408.7 - State Annual Filing Fee	0.00	25.00
408.8 - NET PROFITS RET-CITY OF JACKSON	0.00	383.20
<b>Total 408 - Taxes Other Than Income Taxes</b>	0.00	10,404.79
<b>427 - Interest on Long-Term Debt</b>		
427.12 - Int Exp- CTB SBA #3	4,742.44	36,551.65
427.13 - Int Exp-2016 Tacoma Access	0.00	11.98
427.15 - Int Exp-CTB ( 2017 Tacoma)	0.00	125.90
427.16 - INT EXP- 2018 CHEVY 2500 HD	0.00	610.17
427.17 - INT EXP-2019 TACOMA	0.00	430.88
427.18 - INT EXP-2019 TUNDRA	19.70	198.30
427.2 - Interest on USDA Loan #1	0.00	0.00
427.21 - Int Exp-CTB 20 TACOMA ACCESS	95.38	938.42
427.23 - Int Exp-CTB 20 Tacoma ACAB/SR5	96.10	941.90
427.24 - Int Exp-CTB on Vermeer Hydro Ex	122.16	1,211.20
427.25 - Interest Exp-2018 Chevy (Auto)	97.49	953.41
427.26 - Int Exp-2019 Toyota Tacoma SR5	113.45	829.15
427.27 - Int Exp-2021 Tacoma Access Loan	118.90	485.60
427.3 - Interest on USDA Loan #2	284.19	2,790.69
427.8 - Interest on SBA Loan #2	497.01	3,583.50
427 - Interest on Long-Term Debt - Other	67.01	67.01
<b>Total 427 - Interest on Long-Term Debt</b>	<u>6,253.83</u>	<u>49,729.76</u>
<b>768 - Contract Labor</b>	325.00	1,625.00
<b>806 - Gas Purch-Aei Kaars</b>	0.00	920.70
<b>809 - Gas Purch-Cumberland Valley</b>	0.00	0.00
<b>849 - TRANSMISSION EXPENSES</b>		
<b>861 - MAINTENANCE</b>		
867 - Maint of Other Equipment	675.85	3,414.16
<b>Total 861 - MAINTENANCE</b>	<u>675.85</u>	<u>3,414.16</u>
<b>Total 849 - TRANSMISSION EXPENSES</b>	675.85	3,414.16
<b>870 - DISTRIBUTION EXPENSES</b>		
<b>871 - DISTRIBUTION OPERATION</b>		
874 - Mains & Services Expenses	820.09	12,578.49
878 - Meter & House Regulator Exp		
878.2 - Uniforms	642.24	3,546.29
<b>Total 878 - Meter &amp; House Regulator Exp</b>	<u>642.24</u>	<u>3,546.29</u>

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<b>880 - Other Expenses</b>		
880.1 - DOT Physicals	0.00	259.35
880.3 - Drug Testing	22.75	517.93
880.4 - Licenses & Permits	289.30	5,391.11
880.5 - Travel for Members	0.00	2,971.12
880.6 - Training	0.00	3,903.90
880.8 - Easements	0.00	407.42
<b>Total 880 - Other Expenses</b>	<u>312.05</u>	<u>13,450.83</u>
<b>871 - DISTRIBUTION OPERATION - Other</b>	0.00	196.59
<b>Total 871 - DISTRIBUTION OPERATION</b>	<u>1,774.38</u>	<u>29,772.20</u>
<b>884 - DISTRIBUTION MAINTENANCE</b>		
893 - Maint of Meters & House Reg	0.00	4,337.92
894 - Maint of Other Equipment	0.00	4,514.99
<b>Total 884 - DISTRIBUTION MAINTENANCE</b>	<u>0.00</u>	<u>8,852.91</u>
<b>Total 870 - DISTRIBUTION EXPENSES</b>	<u>1,774.38</u>	<u>38,625.11</u>
<b>900 - CUSTOMER ACCOUNTS EXPENSES</b>		
<b>900.1 - CUSTOMER ACCT OPERATION</b>		
904 - Uncollectible Accounts	0.00	-239.83
905 - Misc Customer Accounts Exp		
905.2 - Postage and Delivery	2,796.03	23,929.76
905.3 - Printing and Reproduction	531.44	6,244.89
<b>Total 905 - Misc Customer Accounts Exp</b>	<u>3,327.47</u>	<u>30,174.65</u>
<b>Total 900.1 - CUSTOMER ACCT OPERATION</b>	<u>3,327.47</u>	<u>29,934.82</u>
<b>Total 900 - CUSTOMER ACCOUNTS EXPENSES</b>	<u>3,327.47</u>	<u>29,934.82</u>
<b>906 - CUSTOMER SERVICE &amp; INFORMATION</b>		
<b>906.1 - C S &amp; I OPERATION</b>		
909 - Inform & Instruc Advert Exp		
909.1 - Web Support	188.75	1,531.38
909.2 - Public Awareness Exp	0.00	163.47
909 - Inform & Instruc Advert Exp - Other	0.00	-18.63
<b>Total 909 - Inform &amp; Instruc Advert Exp</b>	<u>188.75</u>	<u>1,676.22</u>
<b>Total 906.1 - C S &amp; I OPERATION</b>	<u>188.75</u>	<u>1,676.22</u>
<b>Total 906 - CUSTOMER SERVICE &amp; INFORMATION</b>	<u>188.75</u>	<u>1,676.22</u>
<b>918 - ADMINISTRATIVE &amp; GENERAL EXP</b>		
<b>919 - ADMIN &amp; GEN OPERATION</b>		
920 - Admin & General Salaries		
920.2 - Payroll Administration Expenses	571.87	5,573.29
<b>Total 920 - Admin &amp; General Salaries</b>	<u>571.87</u>	<u>5,573.29</u>
921 - Office Supplies and Expenses		
921.1 - Office Equipment	0.00	405.07
921.10 - Meals and Entertainment	0.00	253.32
921.11 - Travel	60.22	292.94
921.12 - Credit Cd Charges	1,887.27	22,269.18
921.2 - Office Supplies & Expense	2,045.09	16,619.18

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921.3 · Bank Service Charges	17.00	146.00
921.4 · Computer Software	6,336.42	27,412.43
921.7 · Dues and Subscriptions	0.00	272.09
921.8 · Telephone and Fax	3,538.51	30,207.05
921.9 · Utilities	558.21	5,452.32
<b>Total 921 · Office Supplies and Expenses</b>	<b>14,442.72</b>	<b>103,329.58</b>
<b>923 · Outside Services Employed</b>		
923.2 · Outside Services - Accounting	0.00	7,819.97
923.3 · Outside Services - Engineering	42,457.00	45,173.35
923.4 · Outside Services - Legal	0.00	5,016.38
923.7 · Outside Serv-Consulting	0.00	763.00
<b>Total 923 · Outside Services Employed</b>	<b>42,457.00</b>	<b>58,772.70</b>
<b>924 · Insurance</b>		
924.1 · Auto Insurance	0.00	30,556.61
924.3 · Life Insurance	0.00	2,451.47
924.4 · Property Insurance	0.00	5,559.04
924.5 · Worker's Compensation	0.00	16,982.25
<b>Total 924 · Insurance</b>	<b>0.00</b>	<b>55,549.37</b>
<b>926 · Employee Pensions &amp; Benefits</b>	<b>10,500.32</b>	<b>108,520.99</b>
<b>930.2 · Miscellaneous General Expenses</b>		
930.21 · Reconciliation Discrepancies	0.00	-7,881.43
930.2 · Miscellaneous General Expenses - Other	89.63	1,104.92
<b>Total 930.2 · Miscellaneous General Expenses</b>	<b>89.63</b>	<b>-6,776.51</b>
<b>931 · Rents</b>	<b>2,730.00</b>	<b>24,570.00</b>
<b>Total 919 · ADMIN &amp; GEN OPERATION</b>	<b>70,791.54</b>	<b>349,539.42</b>
<b>Total 918 · ADMINISTRATIVE &amp; GENERAL EXP</b>	<b>70,791.54</b>	<b>349,539.42</b>
<b>932 · MAINTENANCE OF GENERAL PLANT</b>		
<b>932.1 · Repairs</b>		
Equipment Repairs		
Transportation Equipment	1,431.94	7,856.13
Equipment Repairs - Other	231.73	4,929.82
<b>Total Equipment Repairs</b>	<b>1,663.67</b>	<b>12,785.95</b>
<b>Total 932.1 · Repairs</b>	<b>1,663.67</b>	<b>12,785.95</b>
<b>932.2 · Depreciation Expense</b>	<b>246,000.00</b>	<b>246,000.00</b>
<b>932.3 · Tools &amp; Equipment</b>	<b>0.00</b>	<b>334.59</b>
<b>932.4 · Transportaion Equipment Fuel</b>	<b>4,158.14</b>	<b>33,615.51</b>
<b>Total 932 · MAINTENANCE OF GENERAL PLANT</b>	<b>251,821.81</b>	<b>292,736.05</b>
<b>933 · Transportation Exp</b>	<b>0.00</b>	<b>277.61</b>
<b>981 · Interest Expense-Meter Deposit</b>	<b>1.55</b>	<b>11.84</b>
<b>990 · PAYROLL</b>		
Employer CO State Unemployment	0.00	178.94
<b>991 · Employee Wages</b>	<b>51,059.35</b>	<b>474,927.04</b>
<b>992 · Employer Social Security</b>	<b>3,416.92</b>	<b>30,467.22</b>
<b>993 · Employer Medicare</b>	<b>799.16</b>	<b>7,125.60</b>

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994 - Employer FUTA	11.21	756.99
995 - Employer KY State Unemployment	24.28	1,402.48
996 - Garnishment	0.00	60.00
990 - PAYROLL - Other	0.00	-27.13
<b>Total 990 - PAYROLL</b>	<u>55,310.92</u>	<u>514,891.14</u>
<b>Total Expense</b>	<u>390,471.10</u>	<u>1,293,786.62</u>
<b>Net Income</b>	<u><u>-240,332.61</u></u>	<u><u>251,305.21</u></u>