

Navitas

Navitas Utility Corporation

Cost Allocation Manual

Introduction

Navitas Utility Corporation (“NUC”) provides services as the operator for Local Distribution Companies (“LDC”) owned by Navitas Assets, LLC (“NALLC”), a sister company. NUC also provides services as the operator for two Hydro Electric Plants (“HEP”) owned by Navitas Hydro, LLC (“Hydro”), a subsidiary of NUC. The purpose of this manual is to detail how costs are being allocated and billed to each of the client companies owned by NALLC and Hydro.

The services provided by NUC include, but not limited to, financial and regulatory reporting, tax planning and reporting, treasury and cash management, financial planning, internal audit, purchasing, field labor, customer service, customer billing, human resource and labor expertise, benefit plans, corporate communications, safety and risk management, shareholder services, and executive management services. To support these services, there are general costs associated with administration and information technology (“IT”) that also need to be allocated and billed.

The LDCs serve customers in four jurisdictions including Oklahoma, Kentucky, Tennessee, and Texas. As regulated utilities, LDCs are allowed to recover prudent and reasonable costs for services it receives from NUC, and reflects the cost of these services in its revenue requirements for setting rates. Costs allocated from NUC are based on allocation factors that are calculated annually.

The manual has been written to document NUC’s approach to cost allocation billing. Its purposes are to provide an easily referenced source of information, state and clarify policy, formalize procedures, provide a basis of communication between all employees concerning cost allocation matters, and meet all regulatory inquiries and/or requirements for maintaining a cost allocation manual.

Responsibility for adhering to the policies and procedures rests with every employee.

Errors in content and other requests for revision of this manual should be directed to the attention of Carlos A Gonzalez Meixueiro, Director of Accounting.

Carlos A Gonzalez Meixueiro
Director of Accounting

Methodology

As operator NUC receives and pays for all costs associated with the operation of LDCs and HEPs. NUC identifies and assigns costs in four categories: 1) directly assignable costs (“Direct Charges”), 2) general costs that are allocated using the allocation factor stated (“Allocation Charges”), 3) gas commodity costs (“Commodity Charges”), and 4) costs exclusively incurred by NUC (“Other Expenses”).

Direct Charges are those costs where the purpose behind the costs can be attributed as a benefit to a specific LDC or HEP. Direct Charges are the preferred method of assigning costs and is used to the greatest extent possible. Direct Charges are billed directly to the benefiting LDC or HEP.

Allocation Charges are those costs where the purpose behind the costs cannot be attributed as a benefit to one specific LDC or HEP. These costs include general and administrative costs. Indirect Charges are billed to all LDC and HEP according to the allocation factor.

Commodity Charges are those costs for the acquisition of gas commodities for LDCs in the four jurisdictions. Indirect Charges are billed to all LDC according to the allocation factor.

Other Expenses are those costs that are incurred exclusively for the benefit of NUC. Other Expenses are not billed to any clients.

NUC billing to LDCs and HEPs are done monthly after all costs have been processed in the accounting system. NUC utilizes the Income Statement to classify expenses into the above-mentioned cost categories. When a LDC or HEP has special projects, expansions, or extraordinary expenses, NUC processes the expenses in a clearing account and are later billed directly to the LDC or HEP receiving the benefit for said expense. Following is the list of expenses from NUC’s Income Statement and cost category assigned to said expense.

<u>Account</u>	<u>Cost Category</u>
800 · Well Head Purchases	Commodity
800.15 · Well Head Purchases OK	Commodity
804 · City Gate Purchases	Commodity
804.15 · City Gate Purchases KY	Commodity
804.16 · City Gate Purchases TN	Commodity
804.28 · City Gate Purchases TX	Commodity
804.46 · City Gate Purchases OK	Commodity
805 · Other Gas Purchases	Commodity

805.46 · Other Gas Purchases OK	Commodity
851 · Sys Cntrl & load dispatching	Commodity
851.28 · Sys Cntrl & load dispatching TX	Commodity
851.46 · Sys Cntrl & load dispatching OK	Commodity
855.46 · Other util comp state OK	Commodity
874 · Mains & Services Expense	Allocation Charges ¹
874.15 · Mains & Services Expense KY	Direct Charges
874.16 · Mains & Services Expense TN	Direct Charges
874.28 · Mains & Services Expense TX	Direct Charges
874.46 · Mains & Services Expense OK	Direct Charges
887 · Maintenance of Mains	Allocation Charges ¹
887.15 · Maintenance of Mains KY	Direct Charges
887.16 · Maintenance of Mains TN	Direct Charges
887.28 · Maintenance of Mains TX	Direct Charges
887.46 · Maintenance of Mains OK	Direct Charges
893 · Maintenance of Meters	Allocation Charges
894 · Maintenance of Other Equipment	Direct Charges
535 · Operation supervision	Allocation Charges ¹
535.1 · Operation supervision Hydro	Direct Charges
535.2 · Operation supervision Cliffside	Direct Charges
535.3 · Operation supervision Stice-Sho	Direct Charges
537 · Hydraulic Expenses	Allocation Charges ¹
537.1 · Hydraulic Expenses Hydro	Direct Charges
537.2 · Hydraulic Expenses Cliffside	Direct Charges
537.3 · Hydraulic Expenses Stice-Shoals	Direct Charges
538 · Electric Expenses	Allocation Charges ¹
538.1 · Electric Expenses Hydro	Direct Charges
538.2 · Electric Expenses Cliffside	Direct Charges
538.3 · Electric Expenses Stice-Shoals	Direct Charges
540 · Rents	Allocation Charges ¹
540.0.1 · Rents Hydro	Direct Charges
540.0.2 · Rents Cliffside	Direct Charges
540.0.3 · Rents Stice-Shoals	Direct Charges
540.1 · Operation supplies and expenses	Allocation Charges ¹
540.1.1 · Operation supplies Hydro	Direct Charges
540.1.2 · Operation supplies Cliffside	Direct Charges
540.1.3 · Operation supplies Stice-Sh...	Direct Charges
541 · Maintenance supervision and eng	Allocation Charges ¹
541.1 · Maint Supervision Hydro	Direct Charges
541.2 · Maint Supervision Cliffside	Direct Charges
541.3 · Maint Supervision Stice-Shoals	Direct Charges
542 · Maintenance of structures	Allocation Charges ¹

542.1 · Maint of structures Hydro	Direct Charges
542.2 · Maint of structures Cliffside	Direct Charges
542.3 · Maint of Structures Stice-Shoal	Direct Charges
543 · Maintenance of Dam	Allocation Charges ¹
543.1 · Maintenance of Dam Hydro	Direct Charges
543.2 · Maintenance of Dam Cliffside	Direct Charges
543.3 · Maintenance of Dam Stice-Shoals	Direct Charges
403 · Depreciation Expense	Other Expenses
407 · Other Amortization	Other Expenses
903 · Customer Records & Collection	Allocation Charges ²
6130 · Postage	Allocation Charges
6230 · Utilities	Allocation Charges
6320 · Bank fees	Allocation Charges
6410 · Lic, permit, member	Allocation Charges
903.15 · Customer Records KY	Direct Charges
903.16 · Customer Records TN	Direct Charges
903.28 · Customer Records TX	Direct Charges
903.46 · Customer Records OK	Direct Charges
904 · Bad Debt	Other Expenses
908 · Customer Assistance	Allocation Charges ²
908.15 · Customer Assistance KY	Direct Charges
908.16 · Customer Assistance TN	Direct Charges
908.46 · Customer Assistance OK	Direct Charges
909 · Info Advertising	Allocation Charges ²
6460 · Company promotions	Allocation Charges ²
920 · Administration & Gen Sales	Allocation Charges
921 · Office Supplies	Allocation Charges ²
6110 · Comm equip	Allocation Charges
6120 · Comm serv	Allocation Charges
6140 · Office consumables	Allocation Charges
6242 · Fuel	Allocation Charges
921.12 · Office Supplies NC	Allocation Charges
921.121 · Office Supplies Hydro	Direct Charges
921.122 · Office Supplies Cliff...	Direct Charges
921.123 · Office Supplies Stice...	Direct Charges
921.15 · Office Supplies KY	Direct Charges
921.16 · Office Supplies TN	Direct Charges
921.28 · Office Supplies TX	Direct Charges
921.46 · Office Supplies OK	Direct Charges
923 · Outside Services	Allocation Charges ²
6241 · Contracted Transportation	Allocation Charges
6420 · Tax consult & filing	Allocation Charges

6425 · Legal	Allocation Charges
923.15 · Outside Services KY	Direct Charges
923.16 · Outside Services TN	Direct Charges
923.28 · Outside Services TX	Direct Charges
923.46 · Outside Services OK	Direct Charges
924 · Insurance	Allocation Charges
925 · I/D - Safety & Security	Allocation Charges ²
6445 · Safety & security	Allocation Charges
925.15 · I/D - Safety & Security KY	Direct Charges
925.16 · I/D - Safety & Security TN	Direct Charges
925.28 · I/D - Safety & Security TX	Direct Charges
925.46 · I/D - Safety & Security OK	Direct Charges
926 · Employee benefits	Allocation Charges
926.15 · Employee benefits KY	Direct Charges
926.16 · Employee benefits TN	Direct Charges
926.28 · Employee benefits TX	Direct Charges
926.46 · Employee benefits OK	Direct Charges
928 · Regulatory Commission Exp	Allocation Charges
930 · Misc Gen Expense	Allocation Charges
931 · Rents	Allocation Charges
932 · Maintenance of General Plant	Allocation Charges
69800 · Uncategorized Expenses	Allocation Charges ¹
409 · Corporate income tax	Other Expenses
411.10 · Expense of non-util operation	Other Expenses
411.70 · Loss on Sale	Other Expenses
426.10 · Donations	Other Expenses
426.30 · Penalties	Other Expenses
427 · Interest Expense	Other Expenses
435 · Extraordinary Expense	Other Expenses
¹ Account generally not used	
² Account with limited use	

Allocation Factors

The allocation factor or method that NUC uses was established based on the settle agreement for a 2012 rate case in TN between Navitas TN NG, LLC, a LDC, and the Tennessee Regulatory Commission ("TRA"). In said agreement, with docket number TRA12-00068, on pages 20 and 21, the Consumer Advocate and Protection Division ("CAPD") "proposes an allocation similar to what Atmos uses for its Kentucky, Mid-state operations." From this NUC derived the "Atmos KY Method" and implemented this allocation method to bill all clients to maintain uniformity across all jurisdictions. The Oklahoma Corporation Commission, in Cases Nos. 2014-00140 and 2023-00030, has reviewed the Atmos KY Method set forth by the TN CAPD twice and has accepted the allocation method in both cases.

The Atmos KY Method consists of two factors: 1) Gross direct property, plant, and equipment ("PPE") in each jurisdiction as a percentage of the total PPE serviced by the NUC, and 2) Number of customers in each state as a percentage of the total customers serviced by NUC.

Each of these factors is then multiplied by 50% to arrive at the allocation percentage for each jurisdiction. For the Oklahoma jurisdiction, the Atmos KY Method is also used to further allocate the Oklahoma allocation to the four separate LDCs under this jurisdiction.

The NALLC consolidated balance sheets are used to acquire the values of factor (1) after Year End Financial Reports are finalized. The Customer Service Department provides the Average Monthly Customer Count for each jurisdiction or LDC for factor (2). Previous year values will be used for current year allocation factors and remain unchanged for the whole year. Since there may be a delay in finalizing Year End Financial Reports, current year billing may also be delayed.

Conclusion

As circumstances change, such as, but not limited to, adding a new service that will be provided by NUC, change in NUC internal policies, or change in regulations set forth by any of the jurisdictions, appropriate changes will be made to the manual.

as of	Assets	FCFA	TNNG	KYNG	TX	Total
12/31/2023						
Plant w/o Acq Adj Consolidated	977,100.00	15,441,869.00	1,868,489.00	6,257,854.00	1,053,305.00	25,598,617.00
Plant w/o Acq Adj		15,441,869.00	1,868,489.00	6,257,854.00	1,053,305.00	24,621,517.00
%		63%	8%	25%	4%	100%

Monthly Avg Cust Count - 2023

C Ave	3,957	568	734	5	5,264
	75%	11%	14%	0%	100%
M Max	3,580	558	163	3	

50-50 Method					
50% of Plant w/o Acq Adj	31%	4%	13%	2%	
50% of Monthly avg. count	38%	5%	7%	0%	
Total	68.94%	9.19%	19.68%	2.19%	100.00%

as of	FCFA	LeAnn	OK3	Winstar	Total
12/31/2023					
Plant w/o Acq Adj Systems	8,660,684.00	2,718,839.00	1,415,374.00	2,646,972.00	15,441,869.00
%	56%	18%	9%	17%	100%

Monthly Avg Cust Count - 2023

C Ave	1,974	1,824	132	27	3,957
	50%	46%	3%	1%	100%

50-50 Method

Oklahoma					
50% of Plant w/o Acq Adj	28%	9%	5%	9%	
50% of Monthly avg. count	25%	23%	2%	0%	
Total	52.99%	31.85%	6.25%	8.91%	100.00%

Navitas Assets, LLC

December 31, 2023

Consolidation

	Navitas Assets	FCFA	NTNNG	NKYNG	NTXNG	DR	CR	Consolidated
Assets								
Cash	\$ 1,067	\$ 48,629	\$ 6,721	\$ 696,408	\$ 3,455			756,278
Accounts receivable	245,842	1,518,525	92,858	210,170	68,933		245,842	1,890,498
Loans to members	-	-	-	-	-			-
Inventory	-	-	-	-	11,415			11,415
Prepays	-	6,563	8,000	6,047	-			20,610
CIEB	-	466,351	-	63,309	66,946			596,606
Total current assets	246,909	2,040,068	107,579	975,932	150,749			3,275,395
Equipment	51,375	430,298	-	-	-			481,673
Plant - acquired	993,758	8,233,005	1,737,573	3,388,099	566,000			14,857,435
Plant - constructed	473,456	6,778,566	130,916	2,869,755	488,305			10,740,998
Acquisition adj prior	-	899,956	-	-	(491,000)			408,956
Acquisition adj - NALLC	-	444,120	(267,667)	(512,182)	229,975			(105,774)
Accumulated depreciation	(558,037)	(10,201,440)	(1,285,314)	(2,890,643)	(120,814)			(15,056,248)
Total	900,552	6,584,505	315,488	2,855,029	671,466			11,327,040
Other LT assets	242,701	807,572	330,004	237,418	29,111			1,646,806
Investment in	(691,254)	-	-	-	-		(791,254)	100,000
Accumulated depreciation	(242,701)	(797,195)	(330,004)	(125,707)	(16,795)			(1,512,402)
Total	(691,254)	10,377	-	111,711	12,316			234,404
Total assets	\$ 456,207	\$ 8,634,960	\$ 423,067	\$ 3,942,672	\$ 834,531			\$ 14,836,839
Liabilities								
Accounts payable	\$ 23,136	\$ 3,146,188	\$ 475,256	\$ 1,710,676	\$ (162,018)	122,031		5,071,207
Accruals	-	273,902	111,829	161,618	71,635			618,984
Line(s) of credit	-	950,000	70,000	345,000	75,000			1,440,000
Loans from members	93,536	39,600	-	-	-			133,136
BIEC	-	-	1,346	5,947	-			7,293
CPLTD	56,589	308,395	27,655	112,012	20,155			524,806
Total current liabilities	173,261	4,718,085	686,086	2,335,253	4,772			7,795,426
LTD	460,393	2,955,955	342,288	1,840,720	447,468			6,046,824
DL	-	42,877	-	702,094	57,000			801,971
Minority Interest*	-	546,198	-	-	-			546,198
Equity invested	2,447,163	3,040,000	576,600	748,000	29,000	4,393,600		2,447,163
Returned cash flow	(37,500)	(1,442,209)	(77,979)	(444,618)	(60,000)	(2,024,806)		(37,500)
Retained earnings	(1,611,810)	(767,762)	(944,479)	(492,546)	72,914	(2,131,873)		(1,611,810)
Net income	(975,700)	(474,412)	(159,449)	(746,231)	283,377	(1,096,715)		(975,700)
Accum other comp incm	400	16,218	-	-	-		(192,351)	(175,733)
Total equity	(177,447)	918,033	(605,307)	(935,395)	325,291			192,618
Total liabilities & equity	\$ 456,207	\$ 8,634,960	\$ 423,067	\$ 3,942,672	\$ 834,531	(737,763)	(737,763)	\$ 14,836,839
Ratios								
Current								0.42
Debt to equity								71.86

* Note - minority interest is CTUA 39% ownership of Navitas-WinStar pipeline, a subsidiary of FCFA.

Fort Cobb Fuel Authority, LLC

December 31, 2023

Consolidation

	FCFA	NOK3	LDiv	NW	DR	CR	Consolidated
Assets							
Cash	\$ 23,768	\$ 4,408	\$ 1,483	\$ 18,970			48,629
Accounts receivable	492,832	34,554	859,049	132,090			1,518,525
Loans to members	-	-	-	-			-
Inventory	-	-	-	-			-
Prepays	3,282	-	3,281	-			6,563
CIEB	27,228	(375)	421,762	17,736			466,351
Total current assets	547,110	38,587	1,285,575	168,796			2,040,068
Equipment	-	378,422	-	51,876			430,298
Plant - acquired	5,547,916	623,809	1,739,615	321,665			8,233,005
Plant - constructed	3,112,768	413,143	979,224	2,273,431			6,778,566
Acquisition adj prior	899,956	-	-	-			899,956
Acquisition adj - NALLC	(27,139)	(189,291)	719,947	(59,397)			444,120
Accumulated depreciation	(6,441,967)	(1,003,596)	(2,141,431)	(614,446)			(10,201,440)
Total	3,091,534	222,487	1,297,355	1,973,129			6,584,505
Other LT assets	418,757	43,500	323,094	22,221			807,572
Investment in	3,169,914	-	-	-		3,169,914	-
Accumulated depreciation	(408,380)	(43,500)	(323,094)	(22,221)			(797,195)
Total	3,180,291	-	-	-			10,377
Total assets	\$ 6,818,935	\$ 261,074	\$ 2,582,930	\$ 2,141,925			\$ 8,634,950
Liabilities							
Accounts payable	\$ 1,889,705	\$ 504,323	\$ 275,076	\$ 477,084	-		3,146,188
Accruals	107,933	43,077	116,546	6,346			273,902
Line(s) of credit	700,000	-	-	250,000			950,000
Loans from members	-	-	-	39,600			39,600
BIE C	-	-	-	-			-
CPLTD	308,395	-	-	-			308,395
Total current liabilities	3,006,033	547,400	391,622	773,030			4,718,085
LTD	2,955,955	-	-	-			2,955,955
DL	(51,569)	(3,505)	106,298	(8,347)			42,877
Minority Interest*	546,198	-	-	-			546,198
Equity in vested	3,040,000	400,000	2,425,000	2,253,642	5,078,642		3,040,000
Returned cash flow	(1,442,209)	(695,000)	(2,771,000)	(1,235,974)	(4,701,974)		(1,442,209)
Retained earnings	(767,762)	159,083	1,999,085	185,756	2,343,924		(767,762)
Net income	(474,412)	(149,093)	426,953	173,818	451,678		(474,412)
Accum other comp incm	6,701	2,189	4,972	-		2,356	16,218
Total equity	908,516	(282,821)	2,085,010	1,377,242			918,033
Total liabilities & equity	\$ 6,818,935	\$ 261,074	\$ 2,582,930	\$ 2,141,925	3,172,270	3,172,270	\$ 8,634,950
Ratios							
Current							0.43
Debt to equity							8.36

* Note - minority interest is CTUA 39% ownership of Navitas-WinStar pipeline, a subsidiary of FCFA.

Monthly System Billing

SAMPLE

Navitas Utility Corporation

Data Input Dec 24 billing =Dec invoices = Nov Flow data= Nov Sales Volume

Revenue Billing - Direct Charges	Billed to System					NC
	KY	TN	OK	TX		
Amount						
874 Mains & Services						
874.15 Mains & Services KY	12,591.41	\$ 12,591				
874.16 Mains & Services TN	8,297.55		\$ 8,298			
874.28 Mains & Services TX	755.90			\$ 756		
874.46 Mains & Services OK	83,360.72			\$ 83,361		
887 Maintenance of Mains						
887.15 Maintenance of Mains KY	2,471.71	\$ 2,472				
887.16 Maintenance of Mains TN	2,835.25		\$ 2,835			
887.28 Maintenance of Mains TX	1,001.98			\$ 1,002		
887.46 Maintenance of Mains OK	93,183.12			\$ 93,183		
894 Maintenance of Other Equip	9,978.63			\$ 9,979		
535 Operation supervision						
535.2 Operation supervision Cliffside	475.27					\$ 475
535.3 Operation supervision Stice-Sho	1,074.88					\$ 1,075
903 Customer Records & Collection						
903.15 Customer Records KY	193.21	\$ 193				
903.16 Customer Records TN	212.25		\$ 212			
903.28 Customer Records TX	-			\$ -		
903.46 Customer Records OK	2,363.91			\$ 2,364		
908 Customer Assistance						
908.46 Customer Assistance OK	3,946.73			\$ 3,947		
921 Office Supplies						
921.122 Office Supplies Cliffside	193.37					\$ 193
921.123 Office Supplies Stice-Shoals	408.85					\$ 409
921.15 Office Supplies KY	427.72	\$ 428				
921.16 Office Supplies TN	194.98		\$ 195			
921.28 Office Supplies TX	-			\$ -		
921.46 Office Supplies OK	2,393.53			\$ 2,394		
923 Outside Services						
923.15 Outside Services KY	9,441.85	\$ 9,442				
923.16 Outside Services TN	(5,694.90)		\$ (5,695)			
923.28 Outside Services TX	1,683.33			\$ 1,683		
923.46 Outside Services OK	11,294.84			\$ 11,295		
925 ID - Safety & Security						
925.15 ID - Safety & Security KY	61.50	\$ 62				
925.16 ID - Safety & Security TN	-		\$ -			
925.28 ID - Safety & Security TX	-			\$ -		
925.46 ID - Safety & Security OK	636.79			\$ 637		
926 Employee Benefit						
926.15 Employee Benefit KY	3,119.09	\$ 3,119				
926.16 Employee Benefit TN	683.65		\$ 684			
926.28 Employee Benefit TX	-			\$ -		
926.46 Employee Benefit OK	28,865.24			\$ 28,865		
	276,452.36	28,306.49	6,528.78	236,023.51	3,441.21	2,152.37

Revenue Billing - Other

Validation test				Inv	Direct+Allocation
Depreciation Expenses	34,231.33	Manual Input	OK	\$ 363,681	\$ 363,681
Total Direct Charges	276,452.36		KY	\$ 64,102	\$ 64,097
Total Allocation Charges	184,722.66		TN	\$ 23,246	\$ 23,241
Total	495,406.35		TX	\$ 8,008	\$ 8,004
QB P&L Total Expense	495,406.35	Manual Input	NC	\$ 2,152	\$ 2,152
Difference	-		Total Billed	\$ 461,190	\$ 461,175
			Difference	\$ (15)	-

Navitas Utility Corporation

Data Input Dec 24 billing =Dec invoices = Nov Flow data= Nov Sales Volume

Revenue Billing - Allocation Charges	Billed to System				
	Amount	KY	TN	OK	TX
893 Maintenance of Meters	-	\$ -	\$ -	\$ -	\$ -
903 Customer Records & Collection	6,637.64	\$ 1,306	\$ 610	\$ 4,576	\$ 145
908 Customer Assistance	11,361.56	\$ 2,236	\$ 1,044	\$ 7,833	\$ 248
909 Info Advertising	-	\$ -	\$ -	\$ -	\$ -
920 Administration & Gen Sales	103,662.03	\$ 20,401	\$ 9,526	\$ 71,469	\$ 2,267
921 Office Supplies	10,881.76	\$ 2,142	\$ 1,000	\$ 7,502	\$ 238
923 Outside Services	495.47	\$ 98	\$ 46	\$ 342	\$ 11
924 Insurance	18,912.68	\$ 3,722	\$ 1,738	\$ 13,039	\$ 414
925 Safety & Security	4,000.00	\$ 787	\$ 368	\$ 2,758	\$ 87
926 Employee Benefits	19,512.12	\$ 3,725	\$ 1,739	\$ 13,048	\$ 1,000
928 Regulatory Commission Exp	2,276.01	\$ -	\$ -	\$ 2,276	\$ -
930 Misc Gen Expense	-	\$ -	\$ -	\$ -	\$ -
931 Rents	3,646.80	\$ 718	\$ 335	\$ 2,514	\$ 80
932 Maintenance of General Plant	3,336.59	\$ 657	\$ 307	\$ 2,300	\$ 73
	\$ 184,723	\$ 35,790	\$ 16,712	\$ 127,658	\$ 4,563

50:50
Proportional Allocation for 2023

KY	19.68%
TN	9.19%
OK	68.94%
TX	2.19%
	100.00%

	alloc	Var
KY	36,353.39	(563.28)
TN	16,975.20	(263.02)
OK	127,355.14	302.70
TX	4,038.93	523.61
	184,722.66	0.00

Revenue Billing - Equipment Rental

Pickups	\$ 19,279	\$ 3,794	\$ 1,771.66	\$ 13,292	\$ 422
Trucks	\$ 5,585	\$ 1,099	\$ 513.24	\$ 3,851	\$ 122
Heavy Equip	\$ 8,937	\$ 1,759	\$ 821.27	\$ 6,162	\$ 195
Tools & Equip	\$ 5,399	\$ 1,063	\$ 496.14	\$ 3,722	\$ 118
Office Equip	\$ 5,181	\$ 1,020	\$ 476	\$ 3,572	\$ 113
Meters	\$ 17,850	\$ 3,513	\$ 1,640	\$ 12,306	\$ 390
	\$ 62,231	\$ 12,247	\$ 5,719	\$ 42,905	\$ 1,361

Oklahoma Commodity 2412 file = Data Input Dec 24 billing = Dec invoices = Nov Flow data = Nov Sales Volume

Transporters	Units	Cost	Price/Unit	Comments	System	BB 2412	% Usage	PGA Portion	Prior Month = Oct Usage	
						Nov. 24 Usage			MCF	
Symmetry Retl Dustin (small a	264	\$ 128.08	\$ 0.49		FCFA	213,764	33%	\$ 57,422.10	159,922	*Includes Transport Only
Enable OK Intrastate	7,559	\$ 11,354.80	\$ 1.50		NOK3	2,520	0%	\$ 676.93	4,566	
Enable Gas 1006711 (Rim Rock	1,015	\$ 1,877.56	\$ 1.85		FCFALD	351,958	55%	\$ 94,544.30	104,802	
Southern Star	13,736	\$ 20,388.41	\$ 1.48		WSTAR	74,644	12%	\$ 20,051.16	94,256	
ONG-L05559	608	\$ 5,381.40	\$ 8.85							
ONG-L05849	192	\$ 641.96	\$ 3.34							
ONG-L05850	2,163	\$ 2,352.43	\$ 1.09							
ONG-L05851	111	\$ 243.82	\$ 2.20							
ONG-L05852	20	\$ 161.85	\$ 8.09							
ONG-L06099	74	\$ 183.06	\$ 2.47							
ONG-L06215	1,058	\$ 1,156.55	\$ 1.09							
ONG	1,858	\$ 1,697.06	\$ 0.91							
Natural Gas Pipeline (DTH)	85	\$ 498.92	\$ 5.87							
Volume	28,743	\$ 46,065.90	\$ 1.60			642,886	100%	\$ 172,694.49	363,546	

Sales obtained from Bill Edit List

Data input to double check		
NUC P&L	87,212.41	data entry
NUC P&L - Controller	6,249.26	data entry
NUC P&L Assets	2,554.20	data entry
Sub-Total	96,015.87	formula
MKT	\$ 5,748.60	formula
Total	\$ 101,764.47	formula
	\$ (70,930.02)	formula

Suppliers	Units	Cost	Price/Unit	Comments
Symmetry Retl Dustin (large a	264	\$ 807.84	\$ 3.06	Self generated annual invoice (November) by Ross
Nicholson Well (Kenneth Lowe)			#DIV/0!	
Skye OK, LLC	966	\$ 11,568.00	\$ 11.98	N/A
Keystone			#DIV/0!	
Clearwater SS (DTH)	12,921	\$ 43,315.06	\$ 2.89	
Clearwater EOIT (DTH)	6,810	\$ 18,227.80	\$ 2.68	
Clearwater EGT (DTH)	810	\$ 2,338.07	\$ 0.71	
Clearwater ONG (DTH)	12,921	\$ 9,201.94	\$ 3.35	
Summit (CCF)	7	\$ 57.83	\$ 8.26	
City of Mannford	104	\$ 894.17	\$ 8.60	
Petrol	4,227	\$ 22,403.10	\$ 5.30	
Broken T			#DIV/0!	
804-Other		\$ 6,186.78	#DIV/0!	
	39,030	\$ 115,000.59	\$ 2.95	

***The variance between gas supplied and gas transported is due to Lime Rock Resources
Lime Rock Resources purchases gas directly from Clearwater, then transports it through our
lines. This creates a situation where more gas is transported than is purchased.
Lime Rock is now Stephens & Johnson Operating Co.

Same amount monthly paid via CC (Richard)

Amount use to Bill from Assets to NUC, requires to make journals in both companies (total volume x 0.18cts)

NUC Marketing & Balance (total volume x 0.20cts)

Volume	Price	Total
28,743	0.18	5,173.74

Production Watch (CQG)	\$ 657.00
RRVREA	\$ 48.66
NALLC Delivery Charge	\$ 5,173.74
NUC Marketing & Balance	\$ 5,748.60
	\$ 11,628.00
161,772.15 DATA INPUT 804.46+804 alloc	
\$ 161,772.15 Total:	\$ 172,694.49
\$ -	\$ 161,772.15

\$ 155,585.37 Minus 804-Other

SAMPLE

884.46 - City Gate Purchases OK								
Credit Card Char...	12/01/2024	860501	COG	COG - Commodity monitoring - Monthly Auto Charge service for Dec...	Oklahoma	657.00	657.00	
Bill	12/01/2024	241201	City of Mansford	104 Gas 11/24	Oklahoma	851.59	1,588.59	
Bill	12/01/2024	241201	City of Mansford	late fees	Oklahoma	42.50	1,551.17	
Credit Card Char...	12/01/2024	861383	COG	COG - Commodity monitoring - Monthly Auto Charge service for Jan...	Oklahoma	657.00	2,288.17	
Bill	12/02/2024	241202	Red River Valley Rural E...	Electricity for Thackerville Meter site	Oklahoma	48.66	2,258.83	
Bill	12/04/2024	241204	Summit Utilities Oklahom...	Acct# 210100345051 7 CCF	Oklahoma	57.83	2,314.86	
Bill	12/05/2024	12240 53 19N	Natural Gas Pipeline Co	Firm Transportation 11/24 Qty 85	Oklahoma	494.70	2,809.36	
Bill	12/05/2024	12240 53 19N	Natural Gas Pipeline Co	Late charges	Oklahoma	4.22	2,813.58	
Bill	12/05/2024	70-TNS-2900-202...	Southern Star Central G...	11/24 Gross Deliveries 13736	Oklahoma	20,388.41	23,201.99	
Bill	12/06/2024	TR-53-2411-0908...	Enable Gas Transmissio...	Transportation for Rimrock 11/24 810	Oklahoma	1,338.47	24,532.46	
Bill	12/06/2024	TR-53-2411-0802...	Enable Gas Transmissio...	Transportation for Rimrock 11/24 205	Oklahoma	547.09	25,079.55	
Bill	12/11/2024	2412-2647530 18	Oklahoma Natural Gas	ONG Transportation 12/24 808 dbh	Oklahoma	5,381.40	30,460.95	
Bill	12/13/2024	2412-1401946 45	Oklahoma Natural Gas	ONG Transportation 12/24 192 dbh	Oklahoma	641.96	31,102.91	
Bill	12/13/2024	2412-2875286 18	Oklahoma Natural Gas	ONG Transportation 12/24 2163 dbh	Oklahoma	2,352.43	33,455.34	
Bill	12/13/2024	2412-2078205 88	Oklahoma Natural Gas	ONG Transportation 12/24 111 DTH	Oklahoma	243.82	33,699.16	
Bill	12/13/2024	2412-2078284 73	Oklahoma Natural Gas	ONG Transportation 12/24 28 dbh	Oklahoma	181.85	33,881.01	
Bill	12/13/2024	2412-1485238 36	Oklahoma Natural Gas	ONG Transportation 12/24 74 dbh	Oklahoma	183.06	34,044.07	
Bill	12/13/2024	2412-1388199 88	Oklahoma Natural Gas	ONG Transportation 12/24 1858 dbh	Oklahoma	1,158.55	35,202.62	
Bill	12/13/2024	2412-2000057 45	Oklahoma Natural Gas	ONG Transportation 12/24 1858 dbh	Oklahoma	1,697.00	36,899.60	
Bill	12/15/2024	20722-02411	Clearwater Enterprises...	Southern Star Loom 11/24 12921 MMBtu	Oklahoma	43,315.08	80,212.74	
Bill	12/15/2024	20722-02411	Clearwater Enterprises...	EGT Fort Cobb West Early East Krebs,McAlester 11/24 6818 MMBtu	Oklahoma	10,227.60	90,440.34	
Bill	12/15/2024	20722-02411	Clearwater Enterprises...	EGT Holls-OK3 11/24 618 MMBtu	Oklahoma	2,338.07	100,778.41	
Bill	12/15/2024	20722-02411	Clearwater Enterprises...	ONG Fort Cobb Early Kirta Velma 11/24 12921 MMBtu	Oklahoma	9,281.94	109,960.35	
Bill	12/17/2024	E112824119088	Enable Oklahoma IntraSt...	11/24 Transport 9884438 6859 dbh	Oklahoma	4,687.60	114,648.15	
Bill	12/17/2024	E112824119006	Enable Oklahoma IntraSt...	11/24 Transport 9884441 700 dbh	Oklahoma	6,667.20	121,335.35	
Bill	12/20/2024	122024	Skye OK, LLC	11/24 988 MMBtu	Oklahoma	11,588.00	132,903.35	
Bill	12/23/2024	642-WGPL Winstar...	Petrol Energy, LLC	WGPL Winstar 11/24 4227	Kentucky	22,483.10	155,386.45	
Bill	12/24/2024	19412034	Symmetry Energy Soluti...	COMMODITY CHARGES - Natural Gas Sales 11/24 2648MMBtu	Oklahoma	887.84	156,114.29	
Bill	12/24/2024	19412034	Symmetry Energy Soluti...	Transport Cost 11/24	Oklahoma	128.00	156,242.37	
Total 884.46 - City Gate Purchases OK						156,242.37	0.00	156,242.37
884 - City Gate Purchases - Other								
General Journal	12/01/2024	241231		Payroll J	Allocation	6,186.78	6,186.78	
Total 884 - City Gate Purchases - Other						6,186.78	0.00	6,186.78

Spectra Pipeline

	Quantity	Rate	Total
Kinetrex	Free		
Enbridge (Spectra Energy)	3,041	\$ 0.66	2,011.64
Petrol Energy - Supply		#DIV/0!	
B & W (Trans) KY	8,138	\$ 2.72	22,112.57
B & W (Trans) KY - retro	N/A	#VALUE!	1,462.00
Kinetrex - LNG		#DIV/0!	
Diversified Energy Marketing	529	\$ 4.86	2,569.41
Sparta (FWM) - Supply MCF	3,522	\$ 4.12	14,510.64
TC Energy		#DIV/0!	
	15,230	\$ 12.11	42,666.26

System	Sales (MCF)	% Usage	PGA Portion	Prior Month
Albany (KY)	114,233	97%	\$ 41,398.57	76,586
Byrdstown/Fentress (TN)	3,498	3%	\$ 1,267.69	1,945
Total Sales	117,731	100%	\$ 42,666.26	78,531

Bill Edit List
 Continental Billing Report

DelGasco Pipeline

	Quantity	Rate	Total
Petrol (Trans & Supply) DTH	10,702	\$ 5.22	55,843.35
B&W (Trans) to TN city gate MCF	1,906	\$ 1.23	2,349.11
Delta	2,850	\$ 0.31	895.47
			59,087.93

Jellico + Byrdstown
 \$ 59,460
 17,097.00

System	Sales (MCF)	% Usage	PGA Portion	Prior Month
Jellico (TN)	13,599	100%	\$ 58,192.46	10,508
Total Sales	13,599	100%	\$ 58,192.46	10,508

Continental Billing Report

KYNG	\$ 41,398.57
TNNG	\$ 60,355.62
	101,754.19
MANUAL input per quicbooks	
NUCTNNG	42,666.26
NUCKYNG	59,087.93
TOTAL	101,754.19
DIFFERENCE	-

SAMPLE

804 - City Gate Purchases								
804.15 - City Gate Purchases KY								
Bill	12/06/2024	10-2024-115924	Diversified Energy Mark...	237 mcf 16Q4 Johnson (50)	Kentucky	992.44	992.44	
Bill	12/06/2024	16-2024-115924	Diversified Energy Mark...	252 mcf 16Q4 b&w Rlyd (42T 42Y)	Kentucky	1,576.97	2,569.41	
Bill	12/12/2024	241102110	Enbridge/Spectra Energy	11/24 Transportation for Byrdstown contract 410497 - Qty 3041	Kentucky	3,011.64	4,581.05	
General Journal	12/31/2024	241231		B&W Retro - 11/07/24-12/09/24	Kentucky	1,482.00	6,043.05	
Bill	12/31/2024	676-K Albany	B & W Pipeline	B & W Pipeline Transport MCF 12/24-01/30 MCF	Kentucky	22,112.57	28,155.62	
Bill	12/31/2024	73 Sparta	Sparta Energy	Sparta FWH Production 3522 MCF 12/24	Kentucky	14,510.84	42,666.26	
Total 804.15 - City Gate Purchases KY						42,666.26	0.00	42,666.26
804.16 - City Gate Purchases TN								
Bill	12/06/2024	23196	Delta Natural Gas Corp.	11/24 Invoice Summary 2850 DTH	Tenness..	895.47	895.47	
Bill	12/23/2024	445 Delta Jello TN	Petrol Energy, LLC	Delta Transx 11/24 2850	Tennessa..	13,965.00	14,860.47	
Bill	12/23/2024	444-TOD KY	Petrol Energy, LLC	TOD KY 11/24 1161	Kentucky	5,745.95	20,606.42	
Bill	12/23/2024	441-ETGP TN	Petrol Energy, LLC	ETGP 11/24 6691	Kentucky	36,131.40	56,738.82	
Bill	12/31/2024	672-T TN City Gate	B & W Pipeline	B & W Pipeline Transport 1666 MCF delivered to TN city gate & direc..	Tenness..	2,349.11	59,087.93	
Total 804.16 - City Gate Purchases TN						59,087.93	0.00	59,087.93

Monthly Bill to Oklahoma Systems

Data Input Dec 24 billing =Dec invoices = Nov Flow data= Nov Sales Volume

Navitas Utility Corportion Expenses

	Amount	Billed to System			
		FCFA	LAG	OK3	WSTAR
874 Mains & Services	\$ 83,360.72	\$ 43,855.00	\$ 26,609.00	\$ 5,279.00	\$ 7,619.00
887 Maintenance of Mains	\$ 93,183.12	\$ 49,023.00	\$ 29,745.00	\$ 5,901.00	\$ 8,517.00
893 Maintenance of Meters	\$ -	\$ -	\$ -	\$ -	\$ -
894 Maintenance of Other Equip	\$ 9,978.63	\$ -	\$ -	\$ 9,979.00	\$ -
903 Customer Records & Collection					
Direct	\$ 2,363.91				
Allocation	\$ 4,576.25				
	<u>\$ 6,940.16</u>	\$ 3,652.00	\$ 2,216.00	\$ 440.00	\$ 635.00
908 Customer Assistance					
Direct	\$ 3,946.73				
Allocation	\$ 7,833.11				
Total:	<u>\$ 11,779.84</u>	\$ 6,198.00	\$ 3,761.00	\$ 746.00	\$ 1,077.00
909 Info Advertising	\$ -	\$ -	\$ -	\$ -	\$ -
920 Administration & Gen Sales	\$ 71,468.72	\$ 37,599.00	\$ 22,814.00	\$ 4,526.00	\$ 6,532.00
921 Office Supplies					
Direct	\$ 2,393.53				
Allocation	\$ 7,502.32				
	<u>\$ 9,895.85</u>	\$ 5,207.00	\$ 3,159.00	\$ 627.00	\$ 905.00
923 Outside Services					
Direct	\$ 11,294.84				
Allocation	\$ 341.60				
Total:	<u>\$ 11,636.44</u>	\$ 6,122.00	\$ 3,715.00	\$ 737.00	\$ 1,064.00
924 Insurance	\$ 13,039.15	\$ 6,860.00	\$ 4,163.00	\$ 826.00	\$ 1,192.00
925 Safety & Security					
Direct	\$ 636.79				
Allocation	\$ 2,757.76				
Total:	<u>\$ 3,394.55</u>	\$ 1,786.00	\$ 1,084.00	\$ 215.00	\$ 311.00
926 Employee Benefits					
Direct	\$ 28,865.24				
Allocation	\$ 13,048.29				
Total:	<u>\$ 41,913.53</u>	\$ 22,051.00	\$ 13,379.00	\$ 2,654.00	\$ 3,831.00
928 Regulatory Commission Exp	\$ 2,276.01	\$ 1,198.00	\$ 727.00	\$ 145.00	\$ 209.00
930 Misc Gen Expense	\$ -	\$ -	\$ -	\$ -	\$ -
931 Rents	\$ 2,514.25	\$ 1,323.00	\$ 803.00	\$ 160.00	\$ 230.00
932 Maintenance of General Plant	\$ 2,300.38	\$ 1,211.00	\$ 735.00	\$ 146.00	\$ 211.00
	<u>\$ 363,681.34</u>	<u>\$ 186,085.00</u>	<u>\$ 112,910.00</u>	<u>\$ 32,381.00</u>	<u>\$ 32,333.00</u>

Meter		
Proportional Allocation for 2023		
FCFA	52.61%	52.61%
LeAnn	31.92%	31.92%
OK3	6.33%	6.33%
WS	9.14%	9.14%
	<u>100.00%</u>	<u>100%</u>

Other Expenses

931 Pickups	\$ 13,291.71	\$ 6,993.00	\$ 4,243.00	\$ 842.00	\$ 1,215.00
931 Trucks	\$ 3,850.52	\$ 2,026.00	\$ 1,230.00	\$ 244.00	\$ 352.00
931 Heavy Equip	\$ 6,161.52	\$ 3,242.00	\$ 1,967.00	\$ 391.00	\$ 564.00
931 Tools & Equip	\$ 3,722.28	\$ 1,959.00	\$ 1,189.00	\$ 236.00	\$ 341.00
931 Office Equip	\$ 3,571.99	\$ 1,880.00	\$ 1,141.00	\$ 227.00	\$ 327.00
931 Meters	\$ 12,306.50	\$ 6,475.00	\$ 3,929.00	\$ 780.00	\$ 1,125.00
	<u>\$ 42,904.52</u>	<u>\$ 22,575.00</u>	<u>\$ 13,699.00</u>	<u>\$ 2,720.00</u>	<u>\$ 3,924.00</u>

Commodity

800 Well Head Purchases	\$ 11,568.00	\$ -	\$ 11,568.00	\$ -	\$ -
804 City Gate Purchases	\$ 149,498.00	\$ 53,572.00	\$ 76,637.00	\$ 631.00	\$ 18,658.00
851 Sys Control & Load	\$ 11,582.00	\$ 3,851.00	\$ 6,340.00	\$ 46.00	\$ 1,345.00
855 Other Util Comp state	\$ 49.00	\$ -	\$ -	\$ -	\$ 49.00
	<u>\$ 172,697.00</u>	<u>\$ 57,423.00</u>	<u>\$ 94,545.00</u>	<u>\$ 677.00</u>	<u>\$ 20,052.00</u>

Grand Total: \$ 579,282.87 \$ 266,083.00 \$ 221,154.00 \$ 35,778.00 \$ 56,309.00

\$ 579,324.00

Monthly Bill to Navitas KY NG LLC

Data Input Dec 24 billing =Dec invoices = Nov Flow data= Nov Sales Volume

Navitas Utility Corporation Expenses

	Amount
874 Mains & Services	\$ 12,592
887 Maintenance of Mains	\$ 2,472
893 Maintenance of Meters	\$ -
894 Maintenance of Other Equip	\$ -
903 Customer Records & Collection	
Direct	\$ 193
Allocation	\$ 1,306
Total:	\$ 1,500
908 Customer Assistance	\$ 2,236
909 Info Advertising	\$ -
920 Administration & Gen Sales	\$ 20,401
921 Office Supplies	
Direct	\$ 428
Allocation	\$ 2,142
Total:	\$ 2,570
923 Outside Services	
Direct	\$ 9,442
Allocation	\$ 98
Total:	\$ 9,540
924 Insurance	\$ 3,723
925 Safety & Security	
Direct	\$ 62
Allocation	\$ 787
Total:	\$ 849
926 Employee Benefits	
Direct	\$ 3,119
Allocation	\$ 3,725
Total:	\$ 6,844
928 Regulatory Commission Exp	\$ -
930 Misc Gen Expense	\$ -
931 Rents	\$ 718
932 Maintenance of General Plant	\$ 657
	\$ 64,102

Other Expenses

2024

Flight Charges	\$ -
Pickups	\$ 3,795
Trucks	\$ 1,100
Heavy Equip	\$ 1,759
Tools & Equip	\$ 1,063
Office Equip	\$ 1,020
Meters	\$ 3,513
	\$ 12,250

Commodity

\$ 41,399.00

Volume
14,777

Grand Total: \$ 117,751.00

Navitas Utility Corpotion Expenses

	Amount
874 Mains & Services	\$ 8,298.00
887 Maintenance of Mains	\$ 2,836.00
893 Maintenance of Meters	\$ -
894 Maintenance of Other Equip	\$ -
903 Customer Records & Collection	
Direct	\$ 212.25
Allocation	\$ 609.97
Total:	\$ 823.00
908 Customer Assistance	\$ 1,045.00
909 Info Advertising	\$ -
920 Administration & Gen Sales	\$ 9,527.00
921 Office Supplies	
Direct	\$ 194.98
Allocation	\$ 999.99
Total:	\$ 1,195.00
923 Outside Services	
Direct	\$ (5,694.90)
Allocation	\$ 45.53
Total:	\$ (5,650.00)
924 Insurance	\$ 1,738.00
925 Safety & Security	
Direct	\$ -
Allocation	\$ 367.58
Total:	\$ 368.00
926 Employee Benefits	
Direct	\$ 683.65
Allocation	\$ 1,739.21
Total:	\$ 2,423.00
928 Regulatory Commission Exp	\$ -
930 Misc Gen Expense	\$ -
931 Rents	\$ 336.00
932 Maintenance of General Plant	\$ 307.00
	\$ 23,246.00

Other Expenses

	204
Pickups	\$ 1,772.00
Trucks	\$ 514.00
Heavy Equip	\$ 822.00
Tools & Equip	\$ 497.00
Office Equip	\$ 477.00
Meters	\$ 1,641.00
	\$ 5,723.00

Commodity

		Units
Byrdstown/Fentress	\$ 1,268.00	453
Jellico - Petrol & Delta	\$ 56,739.00	13,552
Jellico - B&W	\$ 2,350.00	1,906
	\$ 60,357.00	

Grand Total: \$ 89,326.00

SAMPLE

Monthly Bill to Navitas Uility Texas LLC

Texas Commodity 2412 file = Data Input Dec 24 billing = Dec invoices = Nov Flow data = Nov Sales Volume

Navitas Uility Coportion Expenses

	Amount
874 Mains & Services	756.00
887 Maintenance of Mains	1,002.00
893 Maintenance of Meters	-
894 Maintenance of Other Equip	-
903 Customer Records & Collection	-
Direct	-
Allocation	145.13
Total:	146.00
908 Customer Assistance	249.00
909 Info Advertising	-
920 Administration & Gen Sales	2,267.00
921 Office Supplies	-
Direct	-
Allocation	237.93
Total:	238.00
923 Outside Services	-
Direct	1,683.33
Allocation	10.83
Total:	1,695.00
924 Insurance	414.00
925 Safety & Security	-
Direct	-
Allocation	87.46
Total:	88.00
926 Employee Benefits	-
Direct	-
Allocation	1,000.00
Total:	1,000.00
928 Regulatory Commission Exp	-
930 Misc Gen Expense	-
931 Rents	80.00
932 Maintenance of General Plant	73.00
Total:	8,008.00
Other Expenses	2024
Pickups	422.00
Trucks	123.00
Heavy Equip	196.00
Tools & Equip	119.00
Office Equip	114.00
Meters	391.00
Total:	1,365.00
Commodity	
804 City Gate Purchases	21,787.00
851 Sys Control & Load	1,891.00
Total:	23,678.00

	Quantity	Rate	Total
Enable Gas Transportation (Supply)		#DIV/0!	
Enable Gas Transportation South (Supply)	1,320	\$ 0.75	\$ 992.25
Petrol(Supply)	1,330	\$ 5.05	\$ 6,716.50
Clearwater (Supply)	4,975	\$ 2.59	\$ 12,883.51
Kinder Morgan Texas Pipeline (Transportation)	4,975	\$ 0.24	\$ 1,194.00
Supply Only	12,600	\$ 1.73	\$ 21,786.26

same Cima volume, cannot court twice, DO NOT LOAD VOLUME

System	Sales MCF	% Usage	PGA Portion	Prior Month
NUC	89,638	100%	\$ 21,786.26	265,126
Total Sales	89,638		\$ 21,786.26	265,126
NALLC Delivery Charge			\$ 895.50	
NUC Marketing & Balance			\$ 995.00	
			\$ 1,890.50	

Amount use to Bill from Assets to NUC, requires to make journals in both companies (total volume x 0.18cts)
 NUC Marketing & Balance (total volume x 0.20cts)

Volume	Price	Total
4,975	0.18	895.50

804.28 - City Gate Purchases TX							
Bill	12/06/2024	TR-53-2411-0000	Enable Gas Transmisio	Texas	942.73		942.73
Bill	12/15/2024	28722-02411	Clearwater Enterprises...	Texas	12,883.51		13,026.24
Bill	12/16/2024	11004P	Kinder Morgan Texas Pl	Texas	1,194.00		15,020.24
Bill	12/23/2024	443-Enable TX	Petrol Energy, LLC	Kentucky	6,716.50		21,736.74
Bill	12/27/2024	TR-53-2412-0070	Enable Gas Transmisio	Texas	49.52		21,786.26
Total 804.28 - City Gate Purchases TX					21,786.26	0.00	21,786.26

Grand Total: 33,051.00