

Navitas KY NG, LLC
General Journal Transaction
April 30, 2021

Num	Name	Memo	Account	Class	Debit	Credit
210430		Outgoing Wir...	1107 · Checking - B...			
		Outgoing Wir...	903 · Customer Rec...			
		Outgoing Wir...	1107 · Checking - B...			
		Outgoing Wir...	1720 · Land			
		Outgoing Wir...	1720 · Land			
		Outgoing Wir...	1724 · Mains - Acq s...			
		Outgoing Wir...	1724 · Mains - Acq s...			
		Outgoing Wir...	1774 · A/D - Mains ...			
		Outgoing Wir...	1774 · A/D - Mains ...			
TOTAL						

System
 Miles of pipe
 Year recommissioned
 '90s era estimate in '20 dollars
 Land & entitlements \$/ft
 Engineering \$/ft
 Materials \$/ft
 Construction \$/ft
 Facilities \$/ft
 1721 : Sub total depreciable \$/ft
 Dollar factor (BLS) to commission year
 Land costs per mile
 1721 - Original built costs per mile
 Remainder of 40-year life
 1720 : Land
 1721 + 1771 : Net built plant
 1700 : Total net plant
 403 : Annual depreciation

	B&H Gas Company	Johnson County Gas	Revision per DR1 #1. Johnson County Gas	Johnson County Gas
	11 1995	50 1987	50 1981	9.9129 1999
Land & entitlements \$/ft				
Engineering \$/ft				
Materials \$/ft				
Construction \$/ft				
Facilities \$/ft				
1721 : Sub total depreciable \$/ft				
Dollar factor (BLS) to commission year				
Land costs per mile				
1721 - Original built costs per mile				
Remainder of 40-year life				
1720 : Land	\$		\$	\$
1721 + 1771 : Net built plant	\$		\$	\$
1700 : Total net plant	\$		\$	\$
403 : Annual depreciation				\$

NET USED



USOA

Source of capital

Debit	1100	Cash	\$	[REDACTED]	
Credit		2700	System loan		\$ [REDACTED]

Use of capital

Dr	1720	Land - B&H	\$	[REDACTED]	
Dr	1720	Land - JCG	\$	[REDACTED]	
Dr	1724	PP&E - B&H	\$	[REDACTED]	
Dr	1724	PP&E - JCG	\$	[REDACTED]	
Cr	1774	Accum depre - B&H			\$ [REDACTED]
Cr	1774	Accum depre - JCG			\$ [REDACTED]
Cr	1100	Cash			\$ [REDACTED]

Revised per DR 1#1.

Use of capital

Dr	1720	Land - B&H	\$	[REDACTED]	
Dr	1720	Land - JCG	\$	[REDACTED]	
Dr	1724	PP&E - B&H	\$	[REDACTED]	
Dr	1724	PP&E - JCG	\$	[REDACTED]	
Cr	1774	Accum depre - B&H			\$ [REDACTED]
Cr	1774	Accum depre - JCG			\$ [REDACTED]
Cr	1100	Cash			\$ [REDACTED]

NOT USED