

## FARRIS BOBANGO PLC

ATTORNEYS AT LAW

Nashville • Memphis  
Philips Plaza  
414 Union Street, Suite 1105  
Nashville, Tennessee 37219

(615) 726-1200 telephone • (615) 726-1776 facsimile

H. LaDon Baltimore  
Of Counsel  
dbaltimore@farris-law.com

Direct Dial:  
(615) 687-4243

November 6, 2019

### VIA ELECTRONIC FILING

Chairman Robin L. Morrison  
c/o Ectory Lawless  
Tennessee Public Utilities Commission  
502 Deaderick Street, 4<sup>th</sup> Floor  
Nashville, TN 37243


**Re:** Docket No. 19-00057, Petition of Navitas TN NG, LLC for Approval of an Adjustment in the Rates, Charges, and Tariffs

Dear Chairman Morrison:

Attached for filing is Navitas TN NG, LLC ("Navitas") Second Response to Consumer Advocate's First Discovery Request. The parties are working together on a rolling and priority response basis as agreed and set forth in the Agreed Procedural Schedule.

As required, an original of this filing, along with four (4) hard copies, will follow. Please contact me if you have any questions concerning this filing, or require additional information.

Sincerely,

  
H. LaDon Baltimore  
Counsel for Navitas TN NG, LLC

Cc: Daniel P. Whitaker, Esq.  
Thomas Hartline

**IN THE TENNESSEE PUBLIC UTILITY COMMISSION  
ATNASHVILLE, TENNESSEE**

<b>IN RE:</b>	)	
	)	
<b>PETITION OF NAVITAS TN NG, LLC</b>	)	
<b>FOR APPROVAL OF AN ADJUSTMENT</b>	)	<b>Docket No. 19-00057</b>
<b>IN THE RATES, CHARGES, AND</b>	)	
<b>TARIFFS</b>	)	

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**NAVITAS TN NG, LLC SECOND RESPONSE TO CONSUMER ADVOCATE'S FIRST  
DISCOVERY REQUEST**

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Navitas TN NG, LLC ("Navitas"), through its undersigned counsel, submits the following second response to the Consumer Advocate's First Discovery Request:

- 1-1. Provide a comprehensive explanation regarding the account balance shown in Account 874.16 for Navitas Utilities Company ("NUC"), and why it does not match the amount shown reflected in account 874 within the Navitas Tennessee ("NTN") General Ledger.

**RESPONSE:**

74,719 TNNG 874

72,727 NUC 874-16

1,992 discrepancy

2,389 due to depreciation credits from meters adjustments, where Navitas moved from P&L to Fixed Assets our estimated labor and cost or refurbished meters. See transaction below.

Credit is not being captured when we run process to bill intercompany, depreciation process is posted quarterly, normally after billing is done, so it is a transaction that was added after billing was done.

First two months shows clearly from where difference is coming from

-397 irrelevant, under 1k, but mainly due to same issue, late invoices received and booked after billing process is done. No further comments.

#	DESCRIPTION	QTY	UNIT
1600	P AND S 1607 Meters and regulators	1,548.00	4,326 Meters
Direct Costs 874 - Maint & Services Expense 874.13 Ma		55.00	155 meters
Direct Costs 874 - Maint & Services Expense 874.16 Ma		109.00	557 meters
Direct Costs 874 - Maint & Services Expense 874.40 Ma		1,283.00	3,613 meters
Direct Costs 874 - Maint & Services Expense 874.28 Ma		1.00	1 meter
Totals:	1,548.00	4,326.00	

1-5. Refer to NUC's 2018 General Ledger and NTN's 2018 General Ledger. The following question references Account 921.

- RESPONSE:**

- 2

2) Generally, Navitas does not go back and rebill for small changes; thus in a vendor invoice comes in after about the 21<sup>st</sup> of the following month NUC does not rebill the various jurisdictions and likewise if something gets miss classed and subsequently moved, for example at the close of the quarter, NUC does not make an adjustment. **SEE ATTACHMENT.**

1-8. Refer to NUC's 2018 General Ledger and NTN's 2018 General Ledger. The following questions references account 925.

- (a) What is the Company's justification for inclusion of NUC Account "6445 Safety & Security", which contain Oklahoma Corporation Commission pipeline safety fees, in the allocated total charged to NTN?
- (b) Why does the product of applying the allocation factor (11.3661504%) to NUC's Account 925 not match the amounts recorded in Account 925 on NTN's general ledger? Discuss the discrepancies for the months of July, August, and October.

**RESPONSE:**

- a. To the best of Navitas' knowledge, information and belief, it was assumed that the pipeline safety fee in each jurisdiction would be similar and thus direct charge would be unnecessary.
- b. See 5b.

1-12. Provide a copy of Navitas' monthly budget to actual comparison reports and variance explanations for the test year and through the most recent period.

**RESPONSE:** N/A – Navitas does not have monthly budgeting.

1-13. Provide copies of final orders concerning the most recently concluded general rate case for Navitas' regulated subsidiaries and affiliates.

**RESPONSE:** SEE ATTACHMENT.

1-21. Refer to the “Item 31 CONFIDENTIAL schedule of employees” spreadsheet with the Company’s filing. Provide a listing of the job descriptions and responsibilities of those employees with allocable costs to TN operations.

**RESPONSE:**

**Location**

Costa Mesa

Richard Varner – *CEO*, financial management, business strategy, daily corporate guidance.

Thomas Hartline – *President*, daily operations and corporate management.

Ross Modglin – *Business Manager*, information technology, business processes, A/R and customer service head.

Noelle Ward – *Human Resources*, personnel manager, benefits, business insurance.

Vanessa Novak – *Regulatory Associate*, regulatory filings, rate case management, intracompany billing, contract management.

Roberto Miranda – *Accountant*, A/P, PP&E, cash management.

Joe Irwin – *Gas Controller*, gas supply management.

Colin Ratkowski – *Project Manager*, engineering.

Oklahoma

Trenda Kelly – *Billing Manager*, customer billing.

Karri Crane – *Customer Service*, billing, customer service.

Valarie King – *Customer Service*, billing, customer service, billed taxes.

1-31. Refer generally to the NUC General Ledger 2018.xlsx. Specifically, refer to the charges contained in Account 925. Respond to the following:

- (a) Provide copies of the advertisements provided to Oklahoma Press Service, Tennessee Press Service, and Pipeline Regulatory Consultants, Inc;
- within (b) Provide the company's reasoning for not using direct assignment for charges account 925 as it does for account 874, 887, 921, and 923; and
- (c) Provide a narrative response detailing the purpose of 2 charges (rows 17492 and 17545) with a memo reference of "safety incentive."

**RESPONSE:**

a) To be in a supplemental response.

b) Please see response to question 1-8.

c) Navitas has a semiannual safety bonus program. The structure of the program is as follows:

Each employee is eligible for a \$100 safety bonus each six-months. The full bonus is awarded provided there are no treatable injuries or accidents causing property damage. In the event of an incident its cost is universally deducted from the bonus. For example, an employee stabs themselves in the knee while opening a roll of pipe. The clinic visit for stitches costs \$600. Assuming the company has 30 employees, the safety bonus is reduced from \$100 to \$80 per employee. The program provides a meaningful incentive and emphasizes we are all in it together.

1-32. Refer to the NUC General Ledger 2018.xlsx. Specifically, refer to the charges contained in Account 926. Provide the company's reasoning for not using direct assignment for charges within Account 926 as it does for Accounts 874, 887, 921, and 923.

**RESPONSE:** The employee benefits account, which is primarily comprised of health care is not direct charged for a host of reasons:

- i. Direct charge would set up an incentive to discriminate on the basis of health care cost in employment.

- ii. A substantial number of employees are allocated between jurisdictions.
- iii. A non-trivial amount of employee time is shared without allocation or direct charge to TN (without reciprocal events).
- iv. The healthcare bill is full of highly sensitive information.
- v. The healthcare bill is complex with certain universal charges and certain individual charges.
- vi. Each jurisdiction has different rules yet those employees are shared with other jurisdictions.
- vii. Any theoretical savings gleaned, which in managements judgement is unlikely, would be dissipated by increased accounting costs and risk.

1-35. On page 4 of Mr. Hartline's testimony (lines 16 – 27), he discusses the general methods used to assign Navitas Utility Corporation to Navitas Tennessee and concludes that this total is \$411,694 during the test period and such costs are assigned using various categories. With respect to his testimony, provide the following for 2018 by month:

- (a) Extraordinary third-party charges;
- (b) Pass through charges (separately identifying any cost that is not eligible for recovery in the Gas Cost Adjustment);
- (c) Direct Charges; and
- (d) Allocated charges that are proportionally distributed to various systems.

**RESPONSE:** The information is provided in the initial filing as follows:

- a. To the extent there is a charge it is the last line(s) of the monthly billing provided in Item 13.
- b. GCA charges, account 804, are the last several lines of the regular monthly billing provided in Item 13.
- c. and d. Navitas is under the impression the Consumer Advocate has been provided the monthly Excel billing file from NUC. If this is not the case please advise as the Consumer Advocate should have these files electronically.

1-36. With respect to the extraordinary third-party charges referenced on page 4 of Mr. Hartline's testimony, indicate whether such charges are direct assigned or allocated to Navitas' Tennessee jurisdiction, and discuss the method used to make the cost assignment.

**RESPONSE:** The extraordinary third party charges being referenced are by and large contractor charges for the installation of a service. These are direct charged from NUC to the system (in this case either Byrdstown or Jellico in Tennessee) and generally capitalized by that system. The charges from the contractor are passed through NUC with no markup or addition service charge.

1-37. Regarding the Disconnect Charge (equal to six months times the monthly customer charge), confirm that such charges apply to all customers wishing to voluntarily disconnect service.

**RESPONSE:** Yes.

1-38. In the following example, identify and explain how Disconnect and Re-Connect charges would be calculated and levied:

- (a) Assume a customer orders a disconnect on June 1 and a re-connect on October 1; and
- (b) Assume a long-standing customer taking service without interruption decides to move and leaves June 1.

**RESPONSE:** (a) & (b) As submitted the disconnect charges would be the same for both; however, it seems reasonable to have the disconnect charge expire after 24 months of continuous service.

1-41. Provide the underlying accounting support for the \$1,737,313 recorded to account 1724, Mains – Acquired Systems. Identify the portion of this value that relates to any acquisition premium paid in excess of book value.

**RESPONSE:** The \$1,737,313 figure was established in preceding rate cases. No part of this figure is acquisition premium in excess of book value.



1-42. Identify the miles of Main by type of pipe and by the vintage (decade) in which the pipe was installed. The total accounted for mileage of Main should equal the total miles of Main within the Navitas Tennessee system. To the extent any miles of pipe cannot be determined, indicated they are “unknown.”

**RESPONSE: SEE ATTACHMENT.**

1-52. Regarding the revenue information provided within Item 18, explain why the number of residential bills varies between the categories of Gas, PGA, and Customer Charge.

**RESPONSE:** Customer Charge – This figure is the number of customers with an active meter, generally it should always be the greatest of the three. Gas – This figure is the number of customers who incurred a tariff charge; it is possible to incur a tariff charge (interest fee) without taking gas. PGA – This figure represents the number of customers who used at least ½ CCF of gas that month, generally it is the smallest of the three; additionally this is the figure that we consider our active customers for the month.

1-53. Regarding Item 18, indicate whether the Pending Late Fees relates to Late Fees charged in the current month or whether such charges reflect accumulated Late Fee charges.

**RESPONSE:** Late charges are including in line [Type of Customer] Gas; as this is the tariff line. It only includes late charges for the period, it is not cumulative.

1-54. Are late fees associated with PGA charges credited to the PGA collection? If not, explain whether late fees assigned to the PGA collection are appropriately reflected as a reduction to the overall revenue requirement.

**RESPONSE:** Late fees are included in terms and conditions revenue. One-hundred percent of terms and conditions revenue is deducted from overall revenue requirement, thus it is appropriately accounted for in the filing. In regards to the specific question, we do not credit PGA revenue with a portion of late fees.

1-55. Regarding information provided in Item 18, provide final billing sheet information subsequent to April 2019. Also, provide the information for March 2019 that was apparently not included within the MFR response.

**RESPONSE: SEE ATTACHMENT** for all 2019 Bill Edit Lists.

This 6th day of November, 2019.

**RESPECTFULLY SUBMITTED,**

A handwritten signature in black ink, appearing to read 'H. LaDon Baltimore', is written over a horizontal line.

H. LaDon Baltimore (BPR #003836)

**FARRIS BOBANGO, PLC**

Philips Plaza

414 Union Street, Suite 1105

Nashville, Tennessee 37219

Telephone: 615.726.1200

Facsimile: 615.726.1776

Emails: [dbaltimore@farris-law.com](mailto:dbaltimore@farris-law.com)


*Counsel for Navitas TN NG, LLC*

**CERTIFICATE OF SERVICE**

I hereby certify that a true and correct copy of the foregoing was served via U.S. Mail or electronic mail upon:

Daniel P. Whitaker, Esq.  
Office of the Tennessee Attorney General  
Financial Division, Consumer Advocate Unit  
P.O. Box 20207-0207  
Nashville, TN 3720207  
Email: [Dniel.Whitaker@ag.tn.gov](mailto:Dniel.Whitaker@ag.tn.gov)  
Phone: 615-532-9299

This the 6<sup>th</sup> day of November, 2019.

  
H. LaDon Baltimore

**IN THE TENNESSEE PUBLIC UTILITY COMMISSION  
ATNASHVILLE, TENNESSEE**

**IN RE:**

**PETITION OF NAVITAS TN NG, LLC  
FOR APPROVAL OF AN ADJUSTMENT  
IN THE RATES, CHARGES, AND  
TARIFFS**

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**Docket No. 19-00057**

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**RESPONSE OF NAVITAS TO CONSUMER ADVOCATE'S FIRST DISCOVERY  
REQUEST TO NAVITAS TN NG, LLC**

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**ATTACHMENT**

**Q1-1**

3:33 PM

10/21/19

Accrual Basis

Navitas TN NG, LLC  
Transaction Detail By Account  
January through December 2018

Type	Date	Num	Name	Memo	Clr	Split	Debit	Credit	Balance
<b>Direct Costs</b>									
<b>874 · Mains &amp; Services</b>									
Bill	01/31/2018	1801T...	Navitas Utility Corpo...			2233 · Other	5,966.00		5,966.00
Bill	02/28/2018	1802T...	Navitas Utility Corpo...			2233 · Other	4,602.00		10,568.00
Bill	03/31/2018	1803T...	Navitas Utility Corpo...			2233 · Other	6,648.00		17,216.00
Bill	04/30/2018	1804T...	Navitas Utility Corpo...			2233 · Other	5,018.00		22,234.00
Bill	05/31/2018	1805T...	Navitas Utility Corpo...			2233 · Other	7,933.00		30,167.00
Bill	06/30/2018	1806T...	Navitas Utility Corpo...			2233 · Other	5,612.00		35,779.00
Bill	07/31/2018	1807T...	Navitas Utility Corpo...			2233 · Other	9,203.00		44,982.00
Bill	08/31/2018	1808T...	Navitas Utility Corpo...			2233 · Other	7,642.00		52,624.00
Bill	09/30/2018	1809T...	Navitas Utility Corpo...			2233 · Other	5,021.00		57,645.00
Bill	10/31/2018	1810T...	Navitas Utility Corpo...			2233 · Other	6,161.00		63,806.00
Bill	11/30/2018	1811T...	Navitas Utility Corpo...			2233 · Other	4,960.00		68,766.00
Bill	12/31/2018	1812T...	Navitas Utility Corpo...			2233 · Other	5,953.00		74,719.00
Total 874 · Mains & Services							74,719.00	0.00	74,719.00
Total Direct Costs							74,719.00	0.00	74,719.00
<b>TOTAL</b>							<b>74,719.00</b>	<b>0.00</b>	<b>74,719.00</b>

10/21/19

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10/21/19

Accrual Basis

# Navitas Utility Corporation Transaction Detail By Account January through December 2018

Type	Date	Num	Name	Memo	Class	Cir	Split	Debit	Credit	Balance
<b>Direct Costs</b>										
<b>874 - Mains &amp; Services Expense</b>										
<b>874.16 - Mains &amp; Services Expense TN</b>										
Bill	01/01/2018		Volunteer Trenching	Emergency r...	Tennessee		2221 - Vendors	250.00		250.00
Credit Card Charge	01/02/2018	180209	874 Mains & Servic...	Supplies for ...	Tennessee		2274 - Jerry ...	29.49		279.49
General Journal	01/08/2018	180110		JW	Tennessee		5100 - Services	2,361.44		2,640.93
Credit Card Charge	01/19/2018	180209	874 Mains & Servic...	Supplies for ...	Tennessee		2274 - Jerry ...	28.15		2,669.08
Credit Card Charge	01/19/2018	180209	874 Mains & Servic...	Supplies for ...	Tennessee		2274 - Jerry ...	304.79		2,973.87
Credit Card Charge	01/22/2018	180209	874 Mains & Servic...	oil change JW	Tennessee		2274 - Jerry ...	87.19		3,061.06
Credit Card Charge	01/24/2018	180124	874 Mains & Servic...	Supplies for ...	Tennessee		2274 - Jerry ...	9.56		3,070.62
General Journal	01/24/2018	180124		JW	Tennessee		5100 - Services	2,396.10		5,466.72
Bill	01/31/2018	363467	Railroad Managem...	R/W For a 4"	Tennessee		2221 - Vendors	499.55		5,966.27
General Journal	01/31/2018	180131		559 meters	Tennessee		1607 - Meters ...	250.00	200.00	5,766.27
Bill	02/01/2018		Volunteer Trenching	Emergency r...	Tennessee		2221 - Vendors	2,043.68		6,016.27
General Journal	02/07/2018	180207		JW	Tennessee		5100 - Services	2,308.22		8,059.95
General Journal	02/19/2018	180221		JW	Tennessee		1607 - Meters ...	250.00		10,368.17
General Journal	02/28/2018	180228		558 meters	Tennessee		2221 - Vendors	37.87	199.00	10,419.17
Bill	03/01/2018		Volunteer Trenching	Emergency r...	Tennessee		2274 - Jerry ...	2,335.86		12,792.90
Credit Card Charge	03/05/2018	180417	874 Mains & Servic...	Supplies for ...	Tennessee		5100 - Services	103.83		12,896.73
General Journal	03/05/2018	180307		JW	Tennessee		2221 - Vendors	298.09		13,194.82
Credit Card Charge	03/16/2018	180417	874 Mains & Servic...	Supplies for ...	Tennessee		2221 - Vendors	2,264.33		15,559.15
Bill	03/19/2018	2456	Mountain Valley Su...	payroll mistake	Tennessee		2221 - Vendors	1,186.62		16,745.77
Bill	03/21/2018	180321	5100 Jerry Walker	JW	Tennessee		2274 - Jerry ...	64.58		16,816.89
General Journal	03/21/2018	93472...	Rexnord Industries ...	Barrel locks	Tennessee		2274 - Jerry ...	250.00		16,867.89
Bill	03/27/2018	180321		557 meters	Tennessee		2221 - Vendors	2,356.70		19,224.59
Credit Card Charge	03/27/2018	180417	874 Mains & Servic...	Supplies for ...	Tennessee		5100 - Services	2,388.79		21,613.38
Credit Card Charge	03/28/2018	180417	874 Mains & Servic...	Supplies for ...	Tennessee		2274 - Jerry ...	8.07		21,621.45
General Journal	03/31/2018	180331		557 meters	Tennessee		2274 - Jerry ...	14.18		21,635.63
Bill	04/01/2018		Volunteer Trenching	Emergency r...	Tennessee		1607 - Meters ...	250.00	199.00	21,436.63
General Journal	04/02/2018	180321		JW	Tennessee		5100 - Services	2,484.46		24,171.09
General Journal	04/18/2018	180321		JW	Tennessee		2274 - Jerry ...	582.11		24,753.20
Credit Card Charge	04/19/2018	180504	874 Mains & Servic...	Supplies for ...	Tennessee		5100 - Services	2,287.03		27,040.23
Credit Card Charge	04/21/2018	180504	874 Mains & Servic...	Supplies for ...	Tennessee		2274 - Jerry ...	28.12		27,068.35
General Journal	04/30/2018	180430		557 meters	Tennessee		2274 - Jerry ...	10.37		27,078.72
Bill	05/01/2018		Volunteer Trenching	Emergency r...	Tennessee		1607 - Meters ...	2,290.46		29,369.18
General Journal	05/02/2018	180321		JW	Tennessee		5100 - Services	250.00	199.00	29,170.18
Credit Card Charge	05/04/2018	180504	874 Mains & Servic...	oil change an...	Tennessee		2221 - Vendors	49.84		29,420.18
General Journal	05/12/2018	180321		JW	Tennessee		2274 - Jerry ...	274.54		29,470.02
Credit Card Charge	05/18/2018	180518	874 Mains & Servic...	Supplies for ...	Tennessee		5100 - Services	2,286.19		32,030.75
Credit Card Charge	05/29/2018	180529	874 Mains & Servic...	Supplies for ...	Tennessee		2274 - Jerry ...	240.21		32,270.96
General Journal	05/30/2018	180321		JW	Tennessee		5100 - Services	2,268.33		34,539.29
General Journal	05/30/2018	180530		557 meters	Tennessee		2274 - Jerry ...	39.38		34,578.67
Bill	06/01/2018		Volunteer Trenching	Emergency r...	Tennessee		2221 - Vendors	250.00		34,828.67
Credit Card Charge	06/06/2018	180605	874 Mains & Servic...	Supplies for ...	Tennessee		5100 - Services	2,286.19		37,114.86
Credit Card Charge	06/08/2018	180608	874 Mains & Servic...	Supplies for ...	Tennessee		2274 - Jerry ...	240.21		37,355.07
General Journal	06/11/2018	180321		JW	Tennessee		5100 - Services	2,268.33		39,623.40
Credit Card Charge	06/20/2018	180620	874 Mains & Servic...	Supplies for ...	Tennessee		2274 - Jerry ...	34.53		39,657.93
General Journal	06/25/2018	180321		JW	Tennessee		5100 - Services	2,268.33		41,926.26
Credit Card Charge	06/27/2018	180627	874 Mains & Servic...	Supplies for ...	Tennessee		2274 - Jerry ...	39.38		42,005.64

1-10-2018

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10/21/19  
Accrual Basis

Navitas Utility Corporation  
Transaction Detail By Account  
January through December 2018

Type	Date	Num	Name	Memo	Class	Cir	Split	Debit	Credit	Balance
Credit Card Charge	06/27/2018	180627	874 Mains & Servic...	Supplies for ...	Tennessee	2274	Jerry ...	19.29		34,597.96
Bill	06/28/2018	93586...	Rexnord Industries ...	20 93480132...	Tennessee	2221	Vendors			34,782.25
General Journal	06/30/2018	180630		557 meters	Tennessee	1607	Meters ...	184.29		34,583.25
Credit Card Charge	07/06/2018	180706	Volunteer Trenching	Emergency f...	Tennessee	2221	Vendors	250.00	199.00	34,833.25
General Journal	07/09/2018	180321	874 Mains & Servic...	Supplies for ...	Tennessee	2274	Jerry ...	45.76		34,879.01
Bill	07/19/2018	30-025	Volunteer Trenching	Replace line ...	Tennessee	5100	Services	4,245.42		39,124.43
General Journal	07/19/2018	30-026	Volunteer Trenching	fix cut 2" line ...	Tennessee	2221	Vendors	812.00		39,936.43
Credit Card Charge	07/24/2018	180321		JW	Tennessee	2221	Vendors	926.00		40,862.43
General Journal	07/28/2018	180728	874 Mains & Servic...	Supplies for ...	Tennessee	5100	Services	2,351.73		43,214.16
Bill	07/30/2018	180730		557 meters	Tennessee	2274	Jerry ...	0.00		43,214.16
Credit Card Charge	08/06/2018	180806	Volunteer Trenching	Emergency f...	Tennessee	1607	Meters ...	572.10	199.00	43,786.26
General Journal	08/07/2018	180321	874 Mains & Servic...	Supplies for ...	Tennessee	2221	Vendors	250.00		43,587.26
General Journal	08/20/2018	180321		JW	Tennessee	2274	Jerry ...	43.85		43,837.26
General Journal	08/30/2018	180830		JW	Tennessee	5100	Services	2,479.09		43,881.11
Bill	08/31/2018	3112	Mountain Valley Su...	557 meters	Tennessee	5100	Services	2,287.06		46,360.20
General Journal	08/31/2018	3112	Mountain Valley Su...	Methanol Jell...	Tennessee	1607	Meters ...	30.96	199.00	48,448.26
Bill	09/01/2018	180321		JW	Tennessee	2221	Vendors	307.69		48,479.22
General Journal	09/14/2018	180321	Volunteer Trenching	Emergency f...	Tennessee	5100	Services	2,243.59		48,786.91
General Journal	09/30/2018	180930		JW	Tennessee	2221	Vendors	250.00		51,030.50
General Journal	09/30/2018	180930		JW	Tennessee	5100	Services	2,385.81		53,666.31
Bill	10/01/2018	180930		557 meters	Tennessee	5100	Services	2,385.50		56,051.81
Credit Card Charge	10/03/2018	181003	Volunteer Trenching	Emergency f...	Tennessee	1607	Meters ...	250.00	199.00	55,852.81
Credit Card Charge	10/10/2018	181010	874 Mains & Servic...	engine fan, f...	Tennessee	2221	Vendors	190.96		56,102.81
Credit Card Charge	10/11/2018	181011	874 Mains & Servic...	Supplies for ...	Tennessee	2274	Jerry ...	27.01		56,293.77
General Journal	10/12/2018	180321	874 Mains & Servic...	Supplies for ...	Tennessee	2274	Jerry ...	48.60		56,320.78
General Journal	10/26/2018	181026		JW	Tennessee	5100	Services	2,711.36		59,080.74
Bill	10/30/2018	3335	Mountain Valley Su...	Payroll JW	Tennessee	5100	Services	2,710.31		61,791.05
General Journal	10/30/2018	181030		557 meters	Tennessee	2221	Vendors	223.13		62,014.18
Bill	11/01/2018	181030		557 meters	Tennessee	1607	Meters ...	61.815	199.00	62,076.18
General Journal	11/09/2018	181109	Volunteer Trenching	Emergency f...	Tennessee	5100	Services	250.00		62,065.18
Credit Card Charge	11/13/2018	181113	874 Mains & Servic...	Payroll JW	Tennessee	2221	Vendors	64,374.97		64,374.97
Credit Card Charge	11/21/2018	181121	874 Mains & Servic...	oil change JW	Tennessee	2274	Jerry ...	105.87		64,480.84
General Journal	11/28/2018	181128		supplies JW	Tennessee	2274	Jerry ...	10.37		64,491.21
General Journal	11/30/2018	181130		Payroll JW	Tennessee	5100	Services	2,482.57		66,973.78
Bill	12/01/2018	181205	Volunteer Trenching	557 meters	Tennessee	1607	Meters ...	250.00	199.00	66,774.78
Credit Card Charge	12/05/2018	181205	874 Mains & Servic...	Emergency f...	Tennessee	2221	Vendors	9.60		67,024.78
Credit Card Charge	12/07/2018	181207	874 Mains & Servic...	supplies JW	Tennessee	2274	Jerry ...	210.17		67,034.38
General Journal	12/07/2018	181207		oil change JW	Tennessee	5100	Services	2,417.27		69,661.82
Credit Card Charge	12/11/2018	181211	874 Mains & Servic...	Payroll JW	Tennessee	2274	Jerry ...	9.48		69,671.30
Credit Card Charge	12/11/2018	181211	874 Mains & Servic...	supplies JW	Tennessee	2274	Jerry ...	7.57		69,678.87
Credit Card Charge	12/12/2018	181212	874 Mains & Servic...	supplies JW	Tennessee	2274	Jerry ...	5.62		69,684.49
Credit Card Charge	12/17/2018	181217	874 Mains & Servic...	supplies JW	Tennessee	2274	Jerry ...	17.03		69,701.52
General Journal	12/21/2018	181221		Payroll JW	Tennessee	5100	Services	3,218.11		72,919.63

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Accrual Basis

Navitas Utility Corporation  
Transaction Detail By Account  
January through December 2018

Type	Date	Num	Name	Memo	Class	Clr	Split	Debit	Credit	Balance
Credit Card Charge	12/28/2018	181228	874 Mains & Servic...				2274 - Jerry ...	6.70		72,926.33
General Journal	12/30/2018	181230		supplies JW 557 meters	Tennessee Tennessee		1607 - Meters ...		199.00	72,727.33
Total 874 - Mains & Services Expense TN										
								75,116.33	2,389.00	72,727.33
Total 874 - Mains & Services Expense										
								75,116.33	2,389.00	72,727.33
Total Direct Costs										
								75,116.33	2,389.00	72,727.33
TOTAL										
								75,116.33	2,389.00	72,727.33



**IN THE TENNESSEE PUBLIC UTILITY COMMISSION  
ATNASHVILLE, TENNESSEE**

**IN RE:**

**PETITION OF NAVITAS TN NG, LLC  
FOR APPROVAL OF AN ADJUSTMENT  
IN THE RATES, CHARGES, AND  
TARIFFS**

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**Docket No. 19-00057**

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**RESPONSE OF NAVITAS TO CONSUMER ADVOCATE'S FIRST DISCOVERY  
REQUEST TO NAVITAS TN NG, LLC**

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**ATTACHMENT**

**Q1-5**

Q1-5  
PP-1-48

Q1-5  
PP-1-48

Navitas TN NG, LLC  
General Ledger  
As of June 30, 2019

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11/04/19

Accrual Basis

Type	Date	Num	Name	Memo	Split	Debit	Credit	Balance
1100 - Cash								
1107 - Checking - Bank 7								
Payment	01/02/2019	Visa/...	Navitas TN NG LLC ...		1243 - Custom...	528.09		3,848.17
Payment	01/02/2019	Visa/...	Navitas TN NG LLC ...		1243 - Custom...	2,257.47		-173.22
Payment	01/02/2019	Batch 1	Navitas TN NG LLC ...		1243 - Custom...	11,520.42		354.87
General Journal	01/02/2019	190102		BANKCARD ...	903 - Custome...		129.89	2,612.34
Bill Pmt -Check	01/03/2019	1467	Navitas Utility Corpo...		2233 - Other		13,903.00	14,132.76
Payment	01/03/2019	Batch 2	Navitas TN NG LLC ...		1243 - Custom...			14,002.87
Bill Pmt -Check	01/04/2019	1468	Bank 7	VOID: Loan 1...	2233 - Other	111.89		99.87
Payment	01/07/2019	Visa/...	Navitas TN NG LLC ...		1243 - Custom...	0.00		211.76
Payment	01/07/2019	Batch 3	Navitas TN NG LLC ...		1243 - Custom...	779.62		991.38
Payment	01/08/2019	Visa/...	Navitas TN NG LLC ...		1243 - Custom...	163.08		1,154.46
Payment	01/08/2019	Batch 4	Navitas TN NG LLC ...		1243 - Custom...	396.51		1,550.97
Payment	01/08/2019	Visa/...	Navitas TN NG LLC ...		1243 - Custom...	4,398.88		5,949.85
Payment	01/08/2019	Batch 5	Navitas TN NG LLC ...		1243 - Custom...	162.71		6,112.56
Payment	01/08/2019	Visa/...	Navitas TN NG LLC ...		1243 - Custom...	120.38		6,232.94
Payment	01/10/2019	Visa/...	Navitas TN NG LLC ...		1243 - Custom...	214.72		6,447.66
Check	01/10/2019	ACH	KOC- Insurance	Policy Numbe...	924 - Insurance		198.00	6,249.66
Payment	01/10/2019	Batch 6	Navitas TN NG LLC ...		1243 - Custom...	202.85		6,452.51
Bill Pmt -Check	01/11/2019	ACH ...	Bank 7	Loan 1032785	2233 - Other		514.05	5,938.46
Bill Pmt -Check	01/11/2019	1470	Bank 7	Loan 1010633	2233 - Other		4,270.00	1,668.46
Bill Pmt -Check	01/11/2019	1471	Campbell County Tr...	Ad-Valorem T...	2203 - Taxes		8,044.00	-6,375.54
Bill Pmt -Check	01/11/2019	1472	Pickett County Trust...	Ad-Valorem T...	2203 - Taxes		377.00	-6,752.54
Payment	01/11/2019	Batch 7	Navitas TN NG LLC ...		1243 - Custom...	92.91		-6,659.63
Payment	01/11/2019	Visa/...	Navitas TN NG LLC ...		1243 - Custom...	245.67		-6,413.96
Payment	01/14/2019	Visa/...	Navitas TN NG LLC ...		1243 - Custom...	663.84		-5,750.12
Payment	01/14/2019	Batch 8	Navitas TN NG LLC ...		1243 - Custom...	8,030.99		2,280.87
Payment	01/14/2019	Visa/...	Navitas TN NG LLC ...		1243 - Custom...	412.49		2,693.36
Payment	01/15/2019	Visa/...	Navitas TN NG LLC ...		1243 - Custom...	903.57		3,596.93
Payment	01/15/2019	Batch 9	Navitas TN NG LLC ...		1243 - Custom...	100.00		3,696.93
Payment	01/16/2019	Visa/...	Navitas TN NG LLC ...		1243 - Custom...	339.46		4,036.39
Payment	01/17/2019	Batch ...	Navitas TN NG LLC ...		1243 - Custom...	1,519.48		5,555.87
Payment	01/18/2019	Batch ...	Navitas TN NG LLC ...		1243 - Custom...	18,851.29		24,407.16
Bill Pmt -Check	01/21/2019	1473	Fort Cobb Fuel Auth...		2233 - Other		3,152.00	21,255.16
Bill Pmt -Check	01/21/2019	1474	Jellico City Recorder	Ad-Valorem T...	2203 - Taxes		3,072.00	18,183.16
Bill Pmt -Check	01/21/2019	1475	City of Jellico	Jellico, TN Q2...	2203 - Taxes		2,933.86	15,249.30
Bill Pmt -Check	01/21/2019	1476	City of Jellico	Jellico, TN Q1...	2203 - Taxes		4,156.90	11,092.40
Bill Pmt -Check	01/21/2019	1477	Town of Byrdstown	Town of Byrd...	2203 - Taxes		1,568.54	9,523.86
Bill Pmt -Check	01/21/2019	1478	Town of Byrdstown	VOID: Town o...	2203 - Taxes			9,523.86
Bill Pmt -Check	01/21/2019	1479	Town of Byrdstown	Town of Byrd...	2203 - Taxes		923.77	8,600.09
Payment	01/22/2019	Visa/...	Navitas TN NG LLC ...		1243 - Custom...			8,684.57
Payment	01/22/2019	1073	Navitas TN NG LLC ...		1243 - Custom...			9,226.05
Check	01/22/2019	1073	Bank 7	Transfer	1125 Checkin...	84.48		14,048.05
Payment	01/22/2019	Visa/...	Navitas TN NG LLC ...		1243 - Custom...	541.48		14,589.53
Payment	01/22/2019	1480	Navitas Utility Corpo...		1243 - Custom...	4,822.00		14,048.05
Payment	01/22/2019	Batch ...	Navitas TN NG LLC ...		2233 - Other	616.29		14,664.34
Deposit	01/23/2019	190125		Deposit	1243 - Custom...		13,022.00	1,642.34
General Journal	01/23/2019	190125		Paydown LOC	1243 - Custom...	25,828.88		27,471.22
Payment	01/24/2019	Visa/...	Navitas TN NG LLC ...		2307 - LOC - B...	11,729.17		39,200.39
Check	01/24/2019	Transfer	Tennessee Departm...	Sales Tax Pa...	1243 - Custom...	389.60	25,000.00	14,200.39
					2406 - Sales T...		1,142.00	14,589.99
								13,447.99

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Accrual Basis

# Navitas TN NG, LLC General Ledger As of June 30, 2019

Type	Date	Num	Name	Memo	Split	Debit	Credit	Balance
Payment	01/24/2019	Batch ...	Navitas TN NG LLC ...		1243 · Custom...	501.28		13,949.27
Payment	01/25/2019	Visa/...	Navitas TN NG LLC ...		1243 · Custom...	340.25		14,289.52
Payment	01/25/2019	Batch ...	Navitas TN NG LLC ...		1243 · Custom...	6,471.33		20,760.85
Payment	01/25/2019	Visa/...	Navitas TN NG LLC ...		1243 · Custom...	633.28		21,394.13
Payment	01/28/2019	Visa/...	Navitas TN NG LLC ...		1243 · Custom...	555.33		21,949.46
General Journal	01/28/2019	190128		Paydown LOC	2307 · LOC - B...		20,000.00	1,949.46
Payment	01/28/2019	Batch ...	Navitas TN NG LLC ...		1243 · Custom...	10,010.47		11,959.93
Payment	01/28/2019	Visa/...	Navitas TN NG LLC ...		1243 · Custom...	177.76		12,137.69
Check	01/29/2019	1074	Bank 7	Transfer	1125 · Checkin...	22,029.00		34,166.69
Payment	01/29/2019	Visa/...	Navitas TN NG LLC ...		1243 · Custom...	225.76		34,392.45
Payment	01/29/2019	Batch ...	Navitas TN NG LLC ...		1243 · Custom...	1,095.26		35,487.71
General Journal	01/29/2019	190129		Paydown LOC	2307 · LOC - B...		5,000.00	30,487.71
Payment	01/31/2019	Batch ...	Navitas TN NG LLC ...		1243 · Custom...	3,971.70		34,459.41
Bill Pmt -Check	01/31/2019	1481	Navitas Utility Corpo...		2233 · Other		30,031.00	4,428.41
Payment	02/01/2019	Visa/...	Navitas TN NG LLC ...		1243 · Custom...	504.54		4,932.95
Payment	02/01/2019	Batch ...	Navitas TN NG LLC ...		1243 · Custom...	558.55		5,491.50
Payment	02/01/2019	Visa/...	Navitas TN NG LLC ...		1243 · Custom...	3,015.22		8,506.72
Payment	02/04/2019	Visa/...	Navitas TN NG LLC ...		1243 · Custom...	100.00		8,606.72
General Journal	02/04/2019	190204		BANKCARD ...	903 · Custome...		210.74	8,395.98
Payment	02/04/2019	Batch ...	Navitas TN NG LLC ...		1243 · Custom...	2,198.66		10,594.64
Payment	02/04/2019	Visa/...	Navitas TN NG LLC ...		1243 · Custom...	1,663.95		12,258.59
Payment	02/05/2019	Visa/...	Navitas TN NG LLC ...		1243 · Custom...	1,212.16		13,470.75
Payment	02/05/2019	Batch ...	Navitas TN NG LLC ...		1243 · Custom...	385.53		13,856.28
Bill Pmt -Check	02/05/2019	Transfer	Navitas Utility Corpo...		2233 · Other		12,005.00	1,851.28
Payment	02/07/2019	Visa/...	Navitas TN NG LLC ...		1243 · Custom...	258.37		2,109.65
Payment	02/08/2019	Visa/...	Navitas TN NG LLC ...		1243 · Custom...	411.29		2,520.94
Payment	02/08/2019	Batch ...	Navitas TN NG LLC ...		1243 · Custom...	2,109.99		4,630.93
Check	02/10/2019	ACH	KOC- Insurance	Policy Numbe...	924 · Insurance		198.00	4,432.93
Check	02/11/2019	1075	Bank 7	Transfer	1125 · Checkin...	2,022.00		6,454.93
Bill Pmt -Check	02/11/2019	1482	Navitas Utility Corpo...		2233 · Other		4,011.00	2,443.93
Payment	02/11/2019	Batch ...	Navitas TN NG LLC ...		1243 · Custom...	382.03		2,825.96
Payment	02/12/2019	Visa/...	Navitas TN NG LLC ...		1243 · Custom...	187.52		3,013.48
Payment	02/13/2019	Visa/...	Navitas TN NG LLC ...		1243 · Custom...	766.37		3,779.85
Payment	02/14/2019	Batch ...	Navitas TN NG LLC ...		1243 · Custom...	1,173.06		4,952.91
Bill Pmt -Check	02/15/2019	1483	Navitas Utility Corpo...		2233 · Other		4,915.00	37.91
Payment	02/15/2019	Batch ...	Navitas TN NG LLC ...		1243 · Custom...	9,395.74		9,433.65
Payment	02/19/2019	Visa/...	Navitas TN NG LLC ...		1243 · Custom...	426.05		9,859.70
Payment	02/19/2019	Visa/...	Navitas TN NG LLC ...		1243 · Custom...	212.82		10,072.52
Bill Pmt -Check	02/19/2019	1484	Navitas Utility Corpo...		2233 · Other		11,019.00	-946.48
Bill Pmt -Check	02/19/2019	1485	Tennessee Public U...		2233 · Other		3,410.55	-4,357.03
Payment	02/19/2019	Batch ...	Navitas TN NG LLC ...		1243 · Custom...	36,120.27		31,763.24
Payment	02/19/2019	Visa/...	Navitas TN NG LLC ...		1243 · Custom...	1,233.40		32,996.64
Deposit	02/20/2019			Deposit	1243 · Custom...	11,538.27		44,534.91
Payment	02/20/2019	Batch ...	Navitas TN NG LLC ...		1243 · Custom...	1,416.84		45,951.75
Payment	02/20/2019	1486	Navitas Utility Corpo...		2233 · Other		41,520.00	4,431.75
Bill Pmt -Check	02/20/2019	1487	Navitas Utility Corpo...		1243 · Custom...	136.65		4,568.40
Payment	02/21/2019	Batch ...	Navitas TN NG LLC ...		2233 · Other		2,521.00	2,047.40
Check	02/21/2019	1487	Navitas Utility Corpo...		1243 · Custom...	215.00		2,262.40
Payment	02/22/2019	Visa/...	Navitas TN NG LLC ...		1243 · Custom...		1,769.00	493.40
Check	02/22/2019	Transfer	Tennessee Departm...	Sales Tax Pa...	2406 · Sales T...			

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Accrual Basis

# Navitas TN NG, LLC General Ledger As of June 30, 2019

Type	Date	Num	Name	Memo	Split	Debit	Credit	Balance
Payment	02/22/2019	Batch ...	Navitas TN NG LLC ...		1243 · Custom...	3,130.61		3,624.01
Payment	02/25/2019	Visa/...	Navitas TN NG LLC ...		1243 · Custom...	1,144.96		4,768.97
Payment	02/25/2019	Visa/...	Navitas TN NG LLC ...		1243 · Custom...	487.71		5,256.68
Check	02/25/2019	Batch ...	Navitas TN NG LLC ...		1243 · Custom...	11,822.45		17,079.13
Payment	02/25/2019	1488	Navitas Utility Corp...		2233 · Other		5,025.00	12,054.13
Check	02/26/2019	Visa/...	Navitas TN NG LLC ...		1243 · Custom...	1,211.12		13,265.25
Payment	02/27/2019	1489	Navitas Utility Corp...		2233 · Other		13,027.00	238.25
Bill Pmt -Check	02/28/2019	Visa/...	Navitas TN NG LLC ...		1243 · Custom...	126.55		364.80
Check	02/28/2019	Transfer	Bank 7	Loan 1010633	2233 · Other		4,270.00	-3,905.20
Payment	02/28/2019	1076	Bank 7	Transfer	1125 · Checkin...	2,628.00		-1,277.20
General Journal	02/28/2019	Batch ...	Navitas TN NG LLC ...		1243 · Custom...	14,842.38		13,565.18
Payment	03/01/2019	190228	Navitas TN NG LLC ...	Investment fro...	3103 · Member...	1,600.00		15,165.18
Check	03/01/2019	Visa/...	Navitas TN NG LLC ...		1243 · Custom...	393.53		15,558.71
Payment	03/04/2019	1490	Navitas Utility Corp...		2233 · Other	574.13	15,001.00	557.71
Payment	03/04/2019	Visa/...	Navitas TN NG LLC ...		1243 · Custom...	2,677.48		1,131.84
Payment	03/04/2019	Batch ...	Navitas TN NG LLC ...		1243 · Custom...	160.99		3,809.32
Payment	03/04/2019	Visa/...	Navitas TN NG LLC ...		1243 · Custom...	250.00		3,970.31
Deposit	03/04/2019		Navitas TN NG LLC ...	Deposit	-SPLIT-			4,220.31
Check	03/04/2019	1491	Navitas Utility Corp...		2233 · Other		3,004.00	1,216.31
General Journal	03/04/2019	190304	Navitas TN NG LLC ...	BANKCARD ...	903 · Custome...	1,066.87	251.56	964.75
Payment	03/04/2019	Visa/...	Navitas TN NG LLC ...		1243 · Custom...	4,563.82		2,031.62
Payment	03/04/2019	Batch ...	Navitas TN NG LLC ...		1243 · Custom...	1,240.42		6,595.44
Check	03/05/2019	Batch ...	Navitas TN NG LLC ...		2233 · Other		1,005.00	7,835.86
Payment	03/07/2019	Visa/...	Navitas TN NG LLC ...		1243 · Custom...	3,574.31		6,830.86
Bill Pmt -Check	03/08/2019	1492	Bank 7	Loan 1010633	2233 · Other		4,270.00	10,405.17
Bill Pmt -Check	03/08/2019	1493	Bank 7	Loan 1032785	2233 · Other		324.43	6,135.17
Bill Pmt -Check	03/08/2019	1494	Bank 7	Navitas TN N...	2233 · Other		461.09	5,810.74
Payment	03/08/2019	1495	Tennessee Public U...		1243 · Custom...		25.00	5,349.65
Payment	03/08/2019	Batch ...	Navitas TN NG LLC ...		1243 · Custom...	1,289.56		5,324.65
Payment	03/08/2019	1496	Navitas TN NG LLC ...		1243 · Custom...	534.47		6,614.21
Payment	03/08/2019	Batch ...	Navitas TN NG LLC ...		2233 · Other	436.28	1,008.00	7,148.68
Payment	03/08/2019	Visa/...	Navitas TN NG LLC ...		1243 · Custom...	529.13		6,140.68
General Journal	03/08/2019	190308	Navitas TN NG LLC ...	Paydown LOC	2307 · LOC - B...		5,000.00	6,576.96
Check	03/11/2019	ACH	KOC- Insurance	Policy Numbe...	924 · Insurance		198.00	7,106.09
Payment	03/11/2019	Visa/...	Navitas TN NG LLC ...		1243 · Custom...	531.79		2,106.09
Payment	03/11/2019	Visa/...	Navitas TN NG LLC ...		1243 · Custom...	167.60		1,908.09
Payment	03/11/2019	Batch ...	Navitas TN NG LLC ...		1243 · Custom...	6,128.36		2,439.88
Payment	03/12/2019	Visa/...	Navitas TN NG LLC ...		1243 · Custom...	976.31		2,607.48
General Journal	03/12/2019	190312	Navitas TN NG LLC ...	Paydown LOC	2307 · LOC - B...		5,000.00	8,735.84
Payment	03/13/2019	Batch ...	Navitas TN NG LLC ...		1243 · Custom...	964.60		9,712.15
Payment	03/14/2019	Batch ...	Navitas TN NG LLC ...		2307 · LOC - B...	2,261.38		4,712.15
General Journal	03/15/2019	190315	Tennessee Departm...	Paydown LOC	2307 · LOC - B...		5,000.00	5,676.75
Bill Pmt -Check	03/15/2019	1497	Navitas TN NG LLC ...	Acct #: 32111...	2203 · Taxes		100.00	7,938.13
Payment	03/18/2019	Batch ...	Navitas TN NG LLC ...		1243 · Custom...	7,915.53		2,938.13
General Journal	03/18/2019	190318	Navitas TN NG LLC ...	Paydown LOC	2307 · LOC - B...		10,000.00	2,838.13
Payment	03/18/2019	Visa/...	Navitas TN NG LLC ...		1243 · Custom...			10,753.66
Payment	03/18/2019	Batch ...	Navitas TN NG LLC ...		1243 · Custom...	55.00		753.66
						27,280.02		808.66
								28,088.68

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Accrual Basis

# Navitas TN NG, LLC

## General Ledger

As of June 30, 2019

Type	Date	Num	Name	Memo	Split	Debit	Credit	Balance
Payment	03/19/2019	1501	Navitas TN NG LLC ...		1243 · Custom...			28,665.15
Bill Pmt -Check	03/19/2019	Transfer	Navitas Utility Corpo...		2233 · Other	576.47	26,019.00	2,646.15
Deposit	03/20/2019			Deposit	1243 · Custom...	10,188.51		12,834.66
Payment	03/20/2019	Batch ...	Navitas TN NG LLC ...		1243 · Custom...	1,690.91		14,525.57
Bill Pmt -Check	03/20/2019	Transfer	Navitas Utility Corpo...		2233 · Other		10,000.00	4,525.57
Payment	03/20/2019	1502	Navitas TN NG LLC ...		1243 · Custom...	304.54		4,830.11
Payment	03/20/2019	1503	Navitas TN NG LLC ...		1243 · Custom...	229.97		5,060.08
Payment	03/21/2019	1504	Navitas TN NG LLC ...		1243 · Custom...	387.98		5,448.06
Payment	03/21/2019	1505	Navitas TN NG LLC ...		1243 · Custom...	3,538.84		8,986.90
Check	03/22/2019	Transfer	Tennessee Departm...	Sales Tax Pa...	2406 · Sales T...		1,710.00	7,276.90
Bill Pmt -Check	03/22/2019	Transfer	Navitas Utility Corpo...		2233 · Other		7,022.00	254.90
Payment	03/22/2019	1506	Navitas TN NG LLC ...		1243 · Custom...	2,643.79		2,898.69
Payment	03/22/2019	1507	Navitas TN NG LLC ...		1243 · Custom...	627.19		3,525.88
Payment	03/25/2019	1508	Navitas TN NG LLC ...		1243 · Custom...	7,443.18		10,969.06
Payment	03/25/2019	1509	Navitas TN NG LLC ...		1243 · Custom...	780.21		11,749.27
Check	03/25/2019	1498	Simon Davis		1243 · Custom...		176.40	11,572.87
Bill Pmt -Check	03/26/2019	1499	Navitas Utility Corpo...		2233 · Other		11,026.00	546.87
Check	03/27/2019	1077	Bank 7	Transfer	1125 · Checkin...	6,028.00		6,574.87
Payment	03/28/2019	1500	Navitas TN NG LLC ...		1243 · Custom...	229.74		6,804.61
Payment	03/28/2019	1501	Navitas TN NG LLC ...		1243 · Custom...	445.95		7,250.56
Bill Pmt -Check	03/28/2019	Transfer	Navitas Utility Corpo...		2233 · Other		7,028.00	222.56
Payment	03/29/2019	1502	Navitas TN NG LLC ...		1243 · Custom...	1,335.54		1,558.10
Payment	03/29/2019	1503	Navitas TN NG LLC ...		1243 · Custom...	1,087.35		2,645.45
Payment	03/29/2019	1504	Navitas TN NG LLC ...		1243 · Custom...	680.52		3,325.97
Bill Pmt -Check	03/29/2019	1501	Navitas Utility Corpo...		2233 · Other		2,029.00	1,296.97
Payment	04/01/2019	1502	Navitas TN NG LLC ...		1243 · Custom...	242.01		1,538.98
Payment	04/01/2019	1503	Navitas TN NG LLC ...		1243 · Custom...	105.00		1,643.98
Deposit	04/01/2019			Deposit	-SPLIT-	250.00		1,893.98
Payment	04/02/2019	1504	Navitas TN NG LLC ...		1243 · Custom...	9,043.66		10,937.64
General Journal	04/02/2019	190402	Navitas TN NG LLC ...		1243 · Custom...		381.98	10,555.66
Bill Pmt -Check	04/02/2019	1503	Navitas Utility Corpo...	BANKCARD ...	903 · Custome...		11,002.00	-446.34
Payment	04/03/2019	1504	Navitas TN NG LLC ...		2233 · Other			235.06
Payment	04/03/2019	1505	Navitas TN NG LLC ...		1243 · Custom...	681.40		545.81
Bill Pmt -Check	04/03/2019	1504	City of Jellico		1243 · Custom...	310.75		-1,005.75
Payment	04/03/2019	1505	Town of Byrdstown		2203 · Taxes		630.97	-1,636.72
Payment	04/04/2019	1506	Navitas TN NG LLC ...		2203 · Taxes			2,087.56
Payment	04/04/2019	1507	Navitas TN NG LLC ...		1243 · Custom...	3,724.28		4,436.27
Payment	04/05/2019	1508	Navitas TN NG LLC ...		1243 · Custom...	2,348.71		4,552.29
Payment	04/05/2019	1509	Navitas TN NG LLC ...		1243 · Custom...	116.02		4,791.50
Payment	04/08/2019	1510	Navitas TN NG LLC ...		1243 · Custom...	239.21		5,217.47
Payment	04/08/2019	1511	Navitas TN NG LLC ...		1243 · Custom...	425.97		5,421.02
Payment	04/08/2019	1512	Navitas TN NG LLC ...		1243 · Custom...	203.55		5,968.02
Bill Pmt -Check	04/09/2019	1506	Navitas Utility Corpo...		1243 · Custom...	547.00		4,959.02
Bill Pmt -Check	04/10/2019	1502	Bank 7	Loan 1010633	2233 · Other		1,009.00	4,270.00
Check	04/10/2019	ACH	KOC- Insurance	Policy Numbe...	924 · Insurance		198.00	689.02
Payment	04/10/2019	1507	Navitas TN NG LLC ...		1243 · Custom...	430.96		491.02
Bill Pmt -Check	04/10/2019	1507	Navitas Utility Corpo...		2233 · Other		5,010.00	-4,088.02
Check	04/10/2019	1078	Bank 7	Transfer	1125 · Checkin...			-578.02
Bill Pmt -Check	04/10/2019	wire	Tennessee Departm...	2018 Franchis...	2203 · Taxes	3,510.00	1,210.00	-1,788.02

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Accrual Basis

Navitas TN NG, LLC  
General Ledger  
As of June 30, 2019

Type	Date	Num	Name	Memo	Split	Debit	Credit	Balance
Payment	04/11/2019	Batch ...	Navitas TN NG LLC ...		1243 · Custom...	159.14		-1,628.88
Payment	04/12/2019	Visa/...	Navitas TN NG LLC ...		1243 · Custom...	394.47		-1,234.41
Payment	04/12/2019	Batch ...	Navitas TN NG LLC ...		1243 · Custom...	100.83		-1,133.58
Check	04/12/2019	1508	Cody / Brittany Dople		1243 · Custom...		123.80	-1,257.38
General Journal	04/12/2019	190412		TNNG Loan fr...	2307 · LOC - B...			3,742.62
Payment	04/15/2019	Visa/...	Navitas TN NG LLC ...		1243 · Custom...	5,000.00		4,036.29
Payment	04/15/2019	Batch ...	Navitas TN NG LLC ...	Deposit	1243 · Custom...	293.67		8,219.24
Deposit	04/15/2019		Navitas TN NG LLC ...		2413 · Custom...	4,182.95		9,219.24
Payment	04/16/2019	Visa/...	Navitas TN NG LLC ...	Deposit	1243 · Custom...	1,000.00		9,835.73
Deposit	04/16/2019		Navitas TN NG LLC ...		1243 · Custom...	616.49		10,085.73
General Journal	04/16/2019	190416		Paydown LOC	-SPLIT-	250.00		5,085.73
Payment	04/16/2019	Batch ...	Navitas TN NG LLC ...		2307 · LOC - B...	15,311.26	5,000.00	20,396.99
Bill Pmt -Check	04/16/2019	1509	Fort Cobb Fuel Auth...		1243 · Custom...		1,384.00	19,012.99
Payment	04/17/2019	Batch ...	Navitas TN NG LLC ...		2233 · Other	740.79		19,753.78
Bill Pmt -Check	04/17/2019	1510	Navitas Utility Corpo...		1243 · Custom...		4,253.27	15,500.51
General Journal	04/17/2019	Transfer		Pay back TN...	2233 · Other		10,000.00	5,500.51
Payment	04/18/2019	Visa/...	Navitas TN NG LLC ...		3999 · Returne...	248.14		5,748.65
Payment	04/18/2019	Batch ...	Navitas TN NG LLC ...		1243 · Custom...	5,527.92		11,276.57
General Journal	04/18/2019	Transfer		Pay back TN...	3999 · Returne...		5,000.00	6,276.57
Check	04/19/2019	Transfer	Navitas Utility Corpo...		2233 · Other		5,000.00	1,276.57
Deposit	04/22/2019		Navitas TN NG LLC ...	Deposit	1243 · Custom...	8,845.58		10,122.15
Payment	04/22/2019	Visa/...	Navitas Utility Corpo...		1243 · Custom...	791.04		10,913.19
Check	04/22/2019	1511	Navitas Utility Corpo...		2233 · Other		9,022.00	1,891.19
Payment	04/22/2019	Cisa/...	Navitas TN NG LLC ...		1243 · Custom...	836.18		2,727.37
Payment	04/22/2019	Batch ...	Navitas TN NG LLC ...		1243 · Custom...	13,084.75		15,812.12
Bill Pmt -Check	04/22/2019	1512	Navitas Assets LLC		2233 · Other		1,518.00	14,294.12
Payment	04/23/2019	Batch ...	Navitas TN NG LLC ...		1243 · Custom...	1,275.97		15,570.09
Check	04/24/2019	Transfer	Tennessee Departm...	Sales Tax Pa...	2406 · Sales T...		1,314.00	14,256.09
General Journal	04/24/2019	Transfer		Pay back TN...	3999 · Returne...		10,000.00	4,256.09
Payment	04/25/2019	Visa/...	Navitas TN NG LLC ...		1243 · Custom...	1,114.78		5,370.87
Bill Pmt -Check	04/25/2019	1513	City of Jellico	Jellico, TN Q4...	2203 · Taxes		3,614.10	1,756.77
Bill Pmt -Check	04/25/2019	1514	Town of Byrdstown	Town of Byrd...	2203 · Taxes		1,398.92	357.85
Bill Pmt -Check	04/25/2019	1515	Navitas Utility Corpo...		2233 · Other		5,025.00	-4,667.15
Payment	04/25/2019	Batch ...	Navitas TN NG LLC ...		1243 · Custom...	3,954.04		-713.11
Payment	04/26/2019	Visa/...	Navitas TN NG LLC ...		1243 · Custom...	15.95		-697.16
Payment	04/26/2019	Batch ...	Navitas TN NG LLC ...		1243 · Custom...	773.48		76.32
Deposit	04/26/2019		Navitas TN NG LLC ...	Deposit	-SPLIT-	250.00		326.32
Bill Pmt -Check	04/26/2019	Transfer	Navitas Utility Corpo...		2233 · Other		4,026.00	-3,699.68
Payment	04/29/2019	Visa/...	Navitas TN NG LLC ...		1243 · Custom...	376.72		-3,322.96
Payment	04/29/2019	Visa/...	Navitas TN NG LLC ...		1243 · Custom...	497.71		-2,825.25
Payment	04/29/2019	Batch ...	Navitas TN NG LLC ...		1243 · Custom...	7,847.39		5,022.14
Bill Pmt -Check	04/29/2019	Transfer	Navitas Utility Corpo...		2233 · Other		2,029.00	2,993.14
Payment	04/30/2019	Visa/...	Navitas TN NG LLC ...		1243 · Custom...	100.00		3,093.14
Payment	04/30/2019	Batch ...	Navitas TN NG LLC ...		1243 · Custom...	1,021.15		4,114.29
Bill Pmt -Check	04/30/2019	Transfer	Navitas Utility Corpo...		2233 · Other		7,530.00	-3,415.71
General Journal	04/30/2019	190430		Service Charge	903 · Custome...		45.00	-3,460.71
Check	05/01/2019	1516	Taylor Reily		1243 · Custom...		149.70	-3,610.41
Payment	05/02/2019	Visa/...	Navitas TN NG LLC ...		1243 · Custom...	313.40		-3,297.01
Payment	05/02/2019	Batch ...	Navitas TN NG LLC ...		1243 · Custom...	113.08		-3,183.93

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Accrual Basis

# Navitas TN NG, LLC General Ledger As of June 30, 2019

Type	Date	Num	Name	Memo	Split	Debit	Credit	Balance
Payment	05/02/2019	Batch ...	Navitas TN NG LLC ...		1243 · Custom...	369.29		-2,814.64
General Journal	05/02/2019	190502		BANKCARD ...	903 · Custome...		206.65	-3,021.29
Payment	05/03/2019	Visa/...	Navitas TN NG LLC ...		1243 · Custom...	2,581.59		-439.70
Payment	05/06/2019	Visa/...	Navitas TN NG LLC ...		1243 · Custom...	476.82		37.12
Payment	05/06/2019	Visa/...	Navitas TN NG LLC ...		1243 · Custom...	290.47		327.59
Payment	05/06/2019	Batch ...	Navitas TN NG LLC ...		1243 · Custom...	1,104.20		1,431.79
Payment	05/06/2019	Batch ...	Navitas TN NG LLC ...		1243 · Custom...	8,723.72		10,155.51
Payment	05/07/2019	Visa/...	Navitas TN NG LLC ...		1243 · Custom...	493.52		10,649.03
Check	05/07/2019	1079	Bank 7	Transfer	1125 · Checkin...	5,007.00		15,656.03
Bill Pmt -Check	05/07/2019	1518	Navitas Utility Corpo...		2233 · Other		14,007.00	1,649.03
Payment	05/08/2019	Batch ...	Navitas TN NG LLC ...		1243 · Custom...	65.00		1,714.03
Payment	05/09/2019	Visa/...	Navitas TN NG LLC ...		1243 · Custom...	1,007.05		2,721.08
Deposit	05/09/2019			Deposit	2413 · Custom...	500.00		3,221.08
Bill Pmt -Check	05/10/2019	1517	Bank 7	Loan 1010633	2233 · Other		4,270.00	-1,048.92
Payment	05/10/2019	Visa/...	Navitas TN NG LLC ...		1243 · Custom...	142.25		-906.67
Payment	05/10/2019	Batch ...	Navitas TN NG LLC ...		1243 · Custom...	515.42		-391.25
Check	05/10/2019	ACH	KOC- Insurance	Policy Numbe...	924 · Insurance		198.00	-589.25
Payment	05/10/2019	Batch ...	Navitas TN NG LLC ...		1243 · Custom...	18.00		-571.25
Payment	05/13/2019	Visa/...	Navitas TN NG LLC ...		1243 · Custom...	725.89		154.64
Bill Pmt -Check	05/13/2019	1519	Navitas Utility Corpo...		2233 · Other		8,013.00	-7,858.36
Payment	05/13/2019	Visa/...	Navitas TN NG LLC ...		1243 · Custom...	100.00		-7,758.36
General Journal	05/14/2019	190514		TNNG Loan fr...	2307 · LOC - B...	5,000.00		-2,758.36
Payment	05/15/2019	Batch ...	Navitas TN NG LLC ...		1243 · Custom...	258.42		-2,499.94
Payment	05/15/2019	Visa/...	Navitas TN NG LLC ...		1243 · Custom...	219.74		-2,280.20
Payment	05/16/2019	Visa/...	Navitas TN NG LLC ...		1243 · Custom...	445.96		-1,834.24
Payment	05/16/2019	Batch ...	Navitas TN NG LLC ...		1243 · Custom...	1,994.19		159.95
Payment	05/20/2019	Visa/...	Navitas TN NG LLC ...		1243 · Custom...	204.47		364.42
Payment	05/20/2019	Batch ...	Navitas TN NG LLC ...		1243 · Custom...	5,422.18		5,786.60
Payment	05/20/2019	ACH 0...	Navitas TN NG LLC ...		1243 · Custom...	3,224.61		9,011.21
General Journal	05/20/2019	190520		Paydown LOC	2307 · LOC - B...		5,000.00	4,011.21
Payment	05/20/2019	Visa/...	Navitas TN NG LLC ...		1243 · Custom...	122.31		4,133.52
Payment	05/21/2019	Batch ...	Navitas TN NG LLC ...		1243 · Custom...	7,498.25		11,631.77
Payment	05/22/2019	Batch ...	Navitas TN NG LLC ...		1243 · Custom...	435.55		12,067.32
Check	05/22/2019	Transfer	Tennessee Departm...	Sales Tax Pa...	2406 · Sales T...		1,195.00	10,872.32
General Journal	05/22/2019	190522		Xfer from N.A...	3103 · Member...	9,621.00		20,493.32
Bill Pmt -Check	05/22/2019	1520	Navitas Utility Corpo...		2233 · Other		14,022.00	6,471.32
Payment	05/23/2019	Visa/...	Navitas TN NG LLC ...		1243 · Custom...	391.52		6,862.84
Payment	05/23/2019	Batch ...	Navitas TN NG LLC ...		1243 · Custom...	25.04		6,887.88
Bill Pmt -Check	05/23/2019	1521	Navitas Utility Corpo...		2233 · Other		6,023.00	864.88
Payment	05/23/2019	Visa/...	Navitas TN NG LLC ...		1243 · Custom...	161.67		1,026.55
Payment	05/23/2019	Batch ...	Navitas TN NG LLC ...		1243 · Custom...	1,951.17		2,977.72
Payment	05/24/2019	Visa/...	Navitas TN NG LLC ...		1243 · Custom...	327.45		3,305.17
Payment	05/24/2019	Batch ...	Navitas TN NG LLC ...		1243 · Custom...	179.47		3,484.64
Payment	05/24/2019	Visa/...	Navitas TN NG LLC ...		1243 · Custom...	478.09		3,962.73
General Journal	05/24/2019	190524		closed accou...	1191 · Dep. In ...		9,621.00	-5,658.27
General Journal	05/24/2019	190524		closed accou...	1191 · Dep. In ...	7.00		-5,665.27
Payment	05/28/2019	Visa/...	Navitas TN NG LLC ...		1243 · Custom...			-5,372.21
General Journal	05/28/2019	190528		Xfer from N.A...	1191 · Dep. In ...			4,248.79
Payment	05/29/2019	Batch ...	Navitas TN NG LLC ...		1243 · Custom...			10,703.28

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Accrual Basis

# Navitas TN NG, LLC

## General Ledger

### As of June 30, 2019

Type	Date	Numb	Name	Memo	Split	Debit	Credit	Balance
Payment	05/30/2019	Batch ...	Navitas TN NG LLC ...		1243 · Custom ...	202.71		10,905.99
Bill Pmt -Check	05/30/2019	Transfer	Navitas Utility Corpo...		2233 · Other		10,030.00	875.99
Payment	05/31/2019	Visa/...	Navitas TN NG LLC ...		1243 · Custom ...	922.82		1,798.81
Bill Pmt -Check	05/31/2019	1522	Navitas Utility Corpo...		2233 · Other		5,031.00	-3,232.19
Payment	05/31/2019	Batch ...	Navitas TN NG LLC ...		1243 · Custom ...	745.52		-2,486.67
General Journal	05/31/2019	190531	Navitas TN NG LLC ...		1191 · Dep. In ...			-2,486.67
General Journal	05/31/2019	190531	Navitas TN NG LLC ...	Service Chrg ...	1191 · Dep. In ...	0.00		-2,517.67
Payment	06/03/2019	Visa/...	Navitas TN NG LLC ...		1243 · Custom ...	242.41		-2,275.26
Check	06/03/2019	1523	Patricia Coyt		1243 · Custom ...			-2,293.50
General Journal	06/03/2019	190603	Navitas TN NG LLC ...	BANKCARD ...	903 · Custome...		230.34	-2,523.84
Payment	06/04/2019	Batch ...	Navitas TN NG LLC ...		1243 · Custom ...	1,195.70		-1,328.14
Check	06/04/2019	1080	Bank 7	Transfer	1125 · Checkin...	3,007.00		1,678.86
Payment	06/04/2019	Batch ...	Navitas TN NG LLC ...		1243 · Custom ...	7,961.83		9,640.69
Payment	06/05/2019	Visa/...	Navitas TN NG LLC ...		1243 · Custom ...	163.25		9,803.94
General Journal	06/05/2019	190605	Navitas TN NG LLC ...	190605 return...	-SPLIT-		444.59	9,359.35
General Journal	06/05/2019	190605	Navitas TN NG LLC ...	190605 return...	1107 · Checkin...		7.00	9,352.35
Bill Pmt -Check	06/06/2019	1525	Navitas Utility Corpo...		2233 · Other		4,005.00	5,347.35
Payment	06/06/2019	Visa/...	Navitas TN NG LLC ...		1243 · Custom ...	1,372.87		6,720.22
Payment	06/06/2019	Batch ...	Navitas TN NG LLC ...		1243 · Custom ...	649.53		7,369.75
Bill Pmt -Check	06/06/2019	1526	Navitas Utility Corpo...		2233 · Other		6,006.00	1,363.75
Payment	06/07/2019	1524	Bank 7	Loan 1010633	2233 · Custom ...		4,270.00	-2,906.25
Payment	06/07/2019	Visa/...	Navitas TN NG LLC ...		1243 · Custom ...	88.50		-2,817.75
Check	06/10/2019	ACH	Navitas TN NG LLC ...		1243 · Custom ...	252.70		-2,565.05
Payment	06/10/2019	Visa/...	KOC- Insurance	Policy Numbe...	924 · Insurance		198.00	-2,763.05
Payment	06/10/2019	Visa/...	Navitas TN NG LLC ...		1243 · Custom ...	177.12		-2,585.93
Payment	06/10/2019	Visa/...	Navitas TN NG LLC ...		1243 · Custom ...	134.00		-2,451.93
Payment	06/10/2019	Batch ...	Navitas TN NG LLC ...		1243 · Custom ...	270.85		-2,181.08
Payment	06/11/2019	Visa/...	Navitas TN NG LLC ...		1243 · Custom ...	403.32		-1,777.76
General Journal	06/12/2019	190612	Navitas TN NG LLC ...	TNNG Loan fr...	2307 · LOC - B...	10,000.00		8,222.24
Bill Pmt -Check	06/12/2019	1527	Navitas Utility Corpo...		2233 · Other		5,012.00	3,210.24
Payment	06/13/2019	Visa/...	Navitas TN NG LLC ...		1243 · Custom ...	257.09		3,467.33
Bill Pmt -Check	06/13/2019	1528	Navitas Utility Corpo...		2233 · Other		3,013.00	467.91
Payment	06/14/2019	Visa/...	Navitas TN NG LLC ...		1243 · Custom ...	13.58		572.91
Payment	06/17/2019	Visa/...	Navitas TN NG LLC ...		1243 · Custom ...	105.00		654.19
Payment	06/17/2019	Visa/...	Navitas TN NG LLC ...		1243 · Custom ...	81.28		2,153.36
Payment	06/17/2019	Batch ...	Navitas TN NG LLC ...		1243 · Custom ...	1,499.17		2,294.15
Payment	06/18/2019	Visa/...	Navitas TN NG LLC ...		1243 · Custom ...	140.79		276.15
Bill Pmt -Check	06/18/2019	1529	Navitas Utility Corpo...		2233 · Other		2,018.00	5,276.15
General Journal	06/19/2019	190619	Navitas Utility Corpo...	TNNG LOC L...	2307 · LOC - B...	5,000.00		1,257.15
Bill Pmt -Check	06/19/2019	1530	Navitas Utility Corpo...		2233 · Other		4,019.00	2,076.15
Check	06/19/2019	1081	Bank 7	Transfer	1125 · Checkin...	819.00		3,889.99
Payment	06/20/2019	190620	Navitas TN NG LLC ...		1243 · Custom ...	1,813.84		4,082.60
Payment	06/20/2019	Batch ...	Navitas TN NG LLC ...		1243 · Custom ...	192.61		4,128.07
Payment	06/20/2019	Visa/...	Navitas TN NG LLC ...		1243 · Custom ...	45.47		4,221.41
Payment	06/20/2019	Batch ...	Navitas TN NG LLC ...		1243 · Custom ...	93.34		2,703.41
Bill Pmt -Check	06/20/2019	1531	Navitas Assets LLC		2233 · Other		1,518.00	1,703.41
General Journal	06/20/2019	190620	Navitas TN NG LLC ...	Paydown LOC	2307 · LOC - B...		1,000.00	2,193.28
Payment	06/21/2019	Batch ...	Navitas TN NG LLC ...		1243 · Custom ...	489.87		1,614.28
Check	06/21/2019	Transfer	Tennessee Departm...	Sales Tax Pa...	2406 · Sales T...		579.00	



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Accrual Basis

# Navitas TN NG, LLC

## General Ledger

As of June 30, 2019

Type	Date	Num	Name	Memo	Split	Debit	Credit	Balance
General Journal	06/21/2019	190621	Navitas TN NG LLC ...	Paydown LOC	2307 · LOC - B...			614.28
Payment	06/21/2019	Batch ...	Navitas TN NG LLC ...		1243 · Custom...	1,380.60	1,000.00	1,994.88
Payment	06/24/2019	Visa/...	Navitas TN NG LLC ...		1243 · Custom...	63.44		2,058.32
Payment	06/24/2019	Visa/...	Navitas TN NG LLC ...		1243 · Custom...	20.46		2,078.78
General Journal	06/24/2019	190624	Navitas TN NG LLC ...	Paydown LOC	2307 · LOC - B...		2,000.00	78.78
Payment	06/24/2019	Batch ...	Navitas TN NG LLC ...		1243 · Custom...	3,994.59		4,073.37
Payment	06/25/2019	Visa/...	Navitas TN NG LLC ...		1243 · Custom...	68.17		4,141.54
Bill Pmt -Check	06/25/2019	1532	Navitas Utility Corpo...		2233 · Other		4,025.00	116.54
Payment	06/25/2019	Batch ...	Navitas TN NG LLC ...	Transfer	1243 · Custom...	146.08		262.62
Check	06/25/2019	1082	Bank 7		1125 · Checkin...	10,025.00		10,287.62
Payment	06/26/2019	Batch ...	Navitas TN NG LLC ...		1243 · Custom...	161.00		10,448.62
General Journal	06/26/2019	190626	Navitas TN NG LLC ...	Paydown LOC	2307 · LOC - B...		4,000.00	6,448.62
Bill Pmt -Check	06/26/2019	1533	Navitas Utility Corpo...		2233 · Other		6,026.00	422.62
Payment	06/27/2019	Visa/...	Navitas TN NG LLC ...	TNNG LOC L...	1243 · Custom...	126.71		549.33
General Journal	06/27/2019	190627	Navitas TN NG LLC ...		2307 · LOC - B...	8,000.00		8,549.33
Bill Pmt -Check	06/27/2019	1534	Navitas Utility Corpo...		2233 · Other		8,027.00	522.33
Payment	06/28/2019	Visa/...	Navitas TN NG LLC ...		1243 · Custom...	105.00		627.33
Payment	06/28/2019	Batch ...	Navitas TN NG LLC ...		1243 · Custom...	1,975.33		2,602.66
Payment	06/28/2019	Batch ...	Navitas TN NG LLC ...		1243 · Custom...	776.17		3,378.83
General Journal	06/28/2019	190628	Navitas TN NG LLC ...	Interest on Ov...	903 · Custome...		0.64	3,378.19
General Journal	06/28/2019	190628	Navitas TN NG LLC ...	Service Chrg...	903 · Custome...		25.00	3,353.19
Total 1107 · Checking - Bank 7						597,316.95	593,790.54	3,353.19
1124 · Checking - Bank2								
Total 1124 · Checking - Bank2								0.00
1125 · Checking - First Volunteer								
Payment	01/07/2019	Batch 4	Navitas TN NG LLC ...		1243 · Custom...			4,021.39
Deposit	01/07/2019			Deposit	-SPLIT-	111.75		4,133.14
Deposit	01/14/2019			Deposit	-SPLIT-	500.00		4,633.14
Payment	01/18/2019	Batch ...	Navitas TN NG LLC ...		1243 · Custom...	250.00		4,883.14
Check	01/22/2019	1073	Bank 7	Transfer	1107 · Checkin...	50.00		4,933.14
Payment	01/22/2019	Batch ...	Navitas TN NG LLC ...		1243 · Custom...		4,822.00	111.14
Payment	01/22/2019	Batch ...	Navitas TN NG LLC ...		1243 · Custom...	1,160.03		1,271.17
Deposit	01/22/2019			Deposit	-SPLIT-	768.39		2,039.56
Payment	01/23/2019	dep 1/...	Navitas TN NG LLC ...		1243 · Custom...	250.00		2,289.56
Payment	01/24/2019	Batch ...	Navitas TN NG LLC ...		1243 · Custom...	265.39		2,554.95
Payment	01/25/2019	Batch ...	Navitas TN NG LLC ...		1243 · Custom...	19,580.92		22,135.87
Payment	01/25/2019	Batch ...	Navitas TN NG LLC ...		1243 · Custom...	278.25		22,414.12
Payment	01/25/2019	Batch ...	Navitas TN NG LLC ...		1243 · Custom...	611.98		23,026.10
Payment	01/28/2019	Batch ...	Navitas TN NG LLC ...		1243 · Custom...	324.70		23,350.80
Payment	01/28/2019	Batch ...	Navitas TN NG LLC ...		1243 · Custom...	106.80		23,457.60
Check	01/29/2019	1074	Bank 7	Transfer	1107 · Checkin...		22,029.00	1,428.60
Payment	01/29/2019	dep 1/...	Navitas TN NG LLC ...		1243 · Custom...	302.61		1,731.21
Payment	01/30/2019	Batch ...	Navitas TN NG LLC ...		1243 · Custom...	664.69		2,395.90
Payment	01/31/2019	Batch ...	Navitas TN NG LLC ...		1243 · Custom...	102.36		2,498.26
Check	01/31/2019	190131	Bank 7	Service Charge	903 · Custome...		20.00	2,478.26
Check	02/11/2019	1075	Bank 7	Transfer	1107 · Checkin...		2,022.00	456.26
Payment	02/11/2019	Batch ...	Navitas TN NG LLC ...		1243 · Custom...	129.79		586.05

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Accrual Basis

# Navitas TN NG, LLC

## General Ledger

As of June 30, 2019

Type	Date	Num	Name	Memo	Split	Debit	Credit	Balance
Payment	02/15/2019	Batch ...	Navitas TN NG LLC ...		1243 · Custom...	9.45		595.50
Payment	02/15/2019	Batch ...	Navitas TN NG LLC ...		1243 · Custom...	50.00		645.50
Payment	02/19/2019	Batch ...	Navitas TN NG LLC ...		1243 · Custom...	407.22		1,052.72
Payment	02/19/2019	Batch ...	Navitas TN NG LLC ...		1243 · Custom...	126.45		1,179.17
Payment	02/19/2019	Batch ...	Navitas TN NG LLC ...		1243 · Custom...	323.38		1,502.55
Payment	02/22/2019	Batch ...	Navitas TN NG LLC ...		1243 · Custom...	272.23		1,774.78
Payment	02/25/2019	Batch ...	Navitas TN NG LLC ...		1243 · Custom...	116.76		1,891.54
Payment	02/25/2019	Batch ...	Navitas TN NG LLC ...		1243 · Custom...	101.52		1,993.06
Payment	02/25/2019	Batch ...	Navitas TN NG LLC ...		1243 · Custom...	564.14		2,557.20
Payment	02/25/2019	Batch ...	Navitas TN NG LLC ...		1243 · Custom...	301.96		2,859.16
Payment	02/26/2019	Batch ...	Navitas TN NG LLC ...		1243 · Custom...	731.75		3,590.91
Payment	02/27/2019	Batch ...	Navitas TN NG LLC ...		1243 · Custom...	943.38		4,534.29
Check	02/28/2019	1076	Bank 7	Transfer	1107 · Checkin...		2,628.00	1,906.29
Payment	02/28/2019	Batch ...	Navitas TN NG LLC ...		1243 · Custom...	186.57		2,092.86
Payment	02/28/2019	Batch ...	Navitas TN NG LLC ...		1243 · Custom...	511.84		2,604.70
Check	02/28/2019	190228	Navitas TN NG LLC ...	Service Charge	903 · Custome...		21.55	2,583.15
Payment	03/05/2019	Batch ...	Navitas TN NG LLC ...		1243 · Custom...	357.23		2,940.38
Payment	03/08/2019	Batch ...	Navitas TN NG LLC ...		1243 · Custom...	685.00		3,625.38
Payment	03/08/2019	Batch ...	Navitas TN NG LLC ...		1243 · Custom...	330.10		3,955.48
Payment	03/18/2019	Batch ...	Navitas TN NG LLC ...		1243 · Custom...	518.39		4,473.87
Payment	03/18/2019	Batch ...	Navitas TN NG LLC ...		1243 · Custom...	278.69		4,752.56
Payment	03/19/2019	Batch ...	Navitas TN NG LLC ...		1243 · Custom...	883.83		5,636.39
Payment	03/22/2019	Batch ...	Navitas TN NG LLC ...		1243 · Custom...	327.46		5,963.85
Payment	03/25/2019	Batch ...	Navitas TN NG LLC ...		1243 · Custom...	448.45		6,412.30
Payment	03/25/2019	Batch ...	Navitas TN NG LLC ...		1243 · Custom...	202.70		6,615.00
Payment	03/26/2019	Batch ...	Navitas TN NG LLC ...		1243 · Custom...	459.19		7,074.19
Payment	03/26/2019	Batch ...	Navitas TN NG LLC ...		1243 · Custom...	99.57		7,173.76
Check	03/27/2019	1077	Bank 7	Transfer	1107 · Checkin...		6,028.00	1,145.76
Payment	03/28/2019	Batch ...	Navitas TN NG LLC ...		1243 · Custom...	1,004.13		2,149.89
Payment	03/29/2019	Batch ...	Navitas TN NG LLC ...		1243 · Custom...	720.56		2,870.45
Payment	03/29/2019	Batch ...	Navitas TN NG LLC ...		1243 · Custom...	398.10		3,268.55
Check	03/29/2019	190329	Navitas TN NG LLC ...	Service Charge	903 · Custome...		20.99	3,247.56
Payment	04/08/2019	Batch ...	Navitas TN NG LLC ...		1243 · Custom...	340.75		3,588.31
Check	04/10/2019	1078	Bank 7	Transfer	1107 · Checkin...		3,510.00	78.31
Payment	04/16/2019	Batch ...	Navitas TN NG LLC ...		1243 · Custom...	399.60		477.91
Payment	04/16/2019	Batch ...	Navitas TN NG LLC ...		1243 · Custom...	39.21		517.12
Payment	04/22/2019	Batch ...	Navitas TN NG LLC ...		1243 · Custom...	721.19		1,238.31
Payment	04/22/2019	Batch ...	Navitas TN NG LLC ...		1243 · Custom...	105.05		1,343.36
Payment	04/23/2019	Batch ...	Navitas TN NG LLC ...		1243 · Custom...	20.46		1,363.82
Payment	04/29/2019	Batch ...	Navitas TN NG LLC ...		1243 · Custom...	602.25		1,966.07
Payment	04/29/2019	Batch ...	Navitas TN NG LLC ...		1243 · Custom...	121.52		2,087.59
Payment	04/29/2019	Batch ...	Navitas TN NG LLC ...		1243 · Custom...	562.14		2,649.73
Payment	04/29/2019	Batch ...	Navitas TN NG LLC ...		1243 · Custom...	1,211.58		3,861.31
Payment	04/30/2019	Batch ...	Navitas TN NG LLC ...		1243 · Custom...	81.16		3,942.47
Payment	04/30/2019	Batch ...	Navitas TN NG LLC ...		1243 · Custom...	275.18		4,217.65
Check	04/30/2019	190430	Navitas TN NG LLC ...	Service Charge	903 · Custome...		20.26	4,197.39
Payment	05/06/2019	Batch ...	Navitas TN NG LLC ...		1243 · Custom...	1,067.39		5,264.78
Check	05/07/2019	1079	Bank 7	Transfer	1107 · Checkin...		5,007.00	257.78
Payment	05/13/2019	Batch ...	Navitas TN NG LLC ...		1243 · Custom...	80.05		337.83

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Accrual Basis

# Navitas TN NG, LLC

## General Ledger

As of June 30, 2019

Type	Date	Num	Name	Memo	Split	Debit	Credit	Balance
Payment	05/17/2019	Batch ...	Navitas TN NG LLC ...		1243 · Custom...	377.71		715.54
Payment	05/20/2019	Batch ...	Navitas TN NG LLC ...		1243 · Custom...	104.48		820.02
Payment	05/20/2019	Batch ...	Navitas TN NG LLC ...		1243 · Custom...	120.28		940.30
Payment	05/20/2019	Batch ...	Navitas TN NG LLC ...		1243 · Custom...	219.89		1,160.19
Payment	05/24/2019	Batch ...	Navitas TN NG LLC ...		1243 · Custom...	474.85		1,635.04
Payment	05/28/2019	Batch ...	Navitas TN NG LLC ...		1243 · Custom...	238.51		1,873.55
Payment	05/28/2019	Batch ...	Navitas TN NG LLC ...		1243 · Custom...	199.92		2,073.47
Payment	05/28/2019	Batch ...	Navitas TN NG LLC ...		1243 · Custom...	1,313.66		3,387.13
Payment	05/30/2019	Batch ...	Navitas TN NG LLC ...		1243 · Custom...	50.18		3,437.31
Payment	05/31/2019	Batch ...	Navitas TN NG LLC ...		1243 · Custom...	314.42		3,751.73
Check	05/31/2019	190531	Navitas TN NG LLC ...	Service Charge	1243 · Custom...		20.89	3,730.84
Check	06/04/2019	1080	Bank 7	Transfer	903 · Custome...		3,007.00	723.84
Payment	06/10/2019	Batch ...	Navitas TN NG LLC ...		1107 · Checkin...	91.58		815.42
Payment	06/17/2019	Batch ...	Navitas TN NG LLC ...		1243 · Custom...	48.81		864.23
Payment	06/17/2019	Batch ...	Navitas TN NG LLC ...		1243 · Custom...	68.23		932.46
Payment	06/18/2019	Batch ...	Navitas TN NG LLC ...		1243 · Custom...	9,859.21		10,791.67
Check	06/19/2019	1081	Bank 7	Transfer	1107 · Checkin...		819.00	9,972.67
Payment	06/20/2019	Batch ...	Navitas TN NG LLC ...		1243 · Custom...	54.34		10,027.01
Payment	06/21/2019	Batch ...	Navitas TN NG LLC ...		1243 · Custom...	27.31		10,054.32
Payment	06/24/2019	Batch ...	Navitas TN NG LLC ...		1243 · Custom...	201.01		10,255.33
Payment	06/25/2019	Batch ...	Navitas TN NG LLC ...		1243 · Custom...	11.30		10,266.63
Check	06/25/2019	1082	Bank 7	Transfer	1107 · Checkin...		10,025.00	241.63
Payment	06/25/2019	Batch ...	Navitas TN NG LLC ...		1243 · Custom...	112.32		353.95
Payment	06/25/2019	Batch ...	Navitas TN NG LLC ...		1243 · Custom...	884.30		1,238.25
Payment	06/26/2019	Batch ...	Navitas TN NG LLC ...		1243 · Custom...	40.90		1,279.15
Payment	06/28/2019	Batch ...	Navitas TN NG LLC ...		1243 · Custom...	62.10		1,341.25
Check	06/28/2019	190628	Navitas TN NG LLC ...	Service Charge	903 · Custome...		20.23	1,321.02
Total 1125 · Checking - First Volunteer						57,320.55	60,020.92	1,321.02
1128 · Jellico Cash Drawer								0.00
Total 1128 · Jellico Cash Drawer								0.00
1191 · Dep. In Error								0.00
General Journal	05/24/2019	190524		closed accou...	-SPLIT-			0.00
General Journal	05/28/2019	190528		Xfer from N.A...	1107 · Checkin...	9,621.00	9,621.00	9,621.00
General Journal	05/31/2019	190531			-SPLIT-	0.00		0.00
Total 1191 · Dep. In Error						9,621.00	9,621.00	0.00
1199 · Loan proceeds clearing account								0.00
Total 1199 · Loan proceeds clearing account								0.00
1100 · Cash - Other								0.00
Total 1100 · Cash - Other								0.00
Total 1100 · Cash						664,258.50	663,432.46	4,674.21

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Accrual Basis

Navitas TN NG, LLC  
General Ledger  
As of June 30, 2019

Type	Date	Nm	Name	Memo	Split	Debit	Credit	Balance
1200 - A/R								
1243 - Customers								
Payment	01/02/2019	Visa/...	Navitas TN NG LLC ...		1107 · Checkin...			172,768.02
Payment	01/02/2019	Batch 1	Navitas TN NG LLC ...		1107 · Checkin...		2,257.47	172,768.02
Payment	01/02/2019	Visa/...	Navitas TN NG LLC ...		1107 · Checkin...		11,520.42	170,510.55
Payment	01/03/2019	Batch 2	Navitas TN NG LLC ...		1107 · Checkin...		528.09	158,990.13
Payment	01/07/2019	Visa/...	Navitas TN NG LLC ...		1107 · Checkin...		111.89	158,462.04
Payment	01/07/2019	Batch 3	Navitas TN NG LLC ...		1107 · Checkin...		779.62	158,350.15
Payment	01/07/2019	Batch 4	Navitas TN NG LLC ...		1107 · Checkin...		163.08	157,570.53
General Journal	01/07/2019	19010...	Navitas TN NG LLC ...	Adj level pay ...	1125 · Checkin...		111.75	157,407.45
Payment	01/08/2019	Visa/...	Navitas TN NG LLC ...		2415 · Level P...		3,283.47	157,295.70
Payment	01/08/2019	Batch 4	Navitas TN NG LLC ...		1107 · Checkin...		396.51	154,012.23
Payment	01/08/2019	Visa/...	Navitas TN NG LLC ...		1107 · Checkin...		4,398.88	153,615.72
Payment	01/08/2019	Batch 5	Navitas TN NG LLC ...		1107 · Checkin...		162.71	149,216.84
General Journal	01/09/2019	19011...	Navitas TN NG LLC ...	Jellico gas bill	1107 · Checkin...		120.38	149,054.13
Payment	01/10/2019	Visa/...	Navitas TN NG LLC ...		812 · Gas used...		169.71	148,933.75
Payment	01/10/2019	Batch 6	Navitas TN NG LLC ...		1107 · Checkin...		214.72	148,764.04
Payment	01/11/2019	Batch 7	Navitas TN NG LLC ...		1107 · Checkin...		202.85	148,549.32
Payment	01/11/2019	Visa/...	Navitas TN NG LLC ...		1107 · Checkin...		92.91	148,346.47
Payment	01/14/2019	Visa/...	Navitas TN NG LLC ...		1107 · Checkin...		245.67	148,253.56
Payment	01/14/2019	Batch 8	Navitas TN NG LLC ...		1107 · Checkin...		663.84	148,007.89
Payment	01/14/2019	Visa/...	Navitas TN NG LLC ...		1107 · Checkin...		8,030.99	147,344.05
Payment	01/15/2019	Visa/...	Navitas TN NG LLC ...		1107 · Checkin...		412.49	139,313.06
Payment	01/15/2019	Batch 9	Navitas TN NG LLC ...		1107 · Checkin...		903.57	138,900.57
General Journal	01/15/2019	19011...	Navitas TN NG LLC ...	Sidney Jones ...	1107 · Checkin...	145.44	100.00	137,997.00
Payment	01/16/2019	Visa/...	Navitas TN NG LLC ...		1107 · Checkin...		339.46	137,897.00
Payment	01/17/2019	Batch ...	Navitas TN NG LLC ...		1107 · Checkin...		1,519.48	138,042.44
Payment	01/18/2019	Batch ...	Navitas TN NG LLC ...		1107 · Checkin...		18,851.29	137,702.98
Payment	01/18/2019	Batch ...	Navitas TN NG LLC ...		1125 · Checkin...		50.00	136,183.50
Payment	01/22/2019	Visa/...	Navitas TN NG LLC ...		1107 · Checkin...		84.48	117,332.21
Payment	01/22/2019	Visa/...	Navitas TN NG LLC ...		1107 · Checkin...		616.29	117,282.21
Payment	01/22/2019	Batch ...	Navitas TN NG LLC ...		1107 · Checkin...		541.48	117,197.73
Payment	01/22/2019	Batch ...	Navitas TN NG LLC ...		1107 · Checkin...		25,828.88	116,581.44
Payment	01/22/2019	Batch ...	Navitas TN NG LLC ...		1125 · Checkin...		1,160.03	116,039.96
Payment	01/22/2019	Batch ...	Navitas TN NG LLC ...		1125 · Checkin...		768.39	90,211.08
Deposit	01/23/2019	ACH	Navitas TN NG LLC ...	Bank Draft	1107 · Checkin...		11,729.17	88,282.66
Payment	01/23/2019	dep 1/...	Navitas TN NG LLC ...		1125 · Checkin...		265.39	76,553.49
Payment	01/24/2019	Visa/...	Navitas TN NG LLC ...		1107 · Checkin...		389.60	76,288.10
Payment	01/24/2019	Batch ...	Navitas TN NG LLC ...		1107 · Checkin...		501.28	75,898.50
Payment	01/25/2019	Visa/...	Navitas TN NG LLC ...		1125 · Checkin...		19,580.92	75,397.22
Payment	01/25/2019	Batch ...	Navitas TN NG LLC ...		1107 · Checkin...		340.25	55,816.30
Payment	01/25/2019	Visa/...	Navitas TN NG LLC ...		1107 · Checkin...		6,471.33	55,476.05
Payment	01/25/2019	Batch ...	Navitas TN NG LLC ...		1107 · Checkin...		633.28	49,004.72
Payment	01/25/2019	Batch ...	Navitas TN NG LLC ...		1125 · Checkin...		278.25	48,371.44
Payment	01/28/2019	Visa/...	Navitas TN NG LLC ...		1125 · Checkin...		611.98	48,093.19
Payment	01/28/2019	Batch ...	Navitas TN NG LLC ...		1107 · Checkin...		555.33	47,481.21
Payment	01/28/2019	Batch ...	Navitas TN NG LLC ...		1125 · Checkin...		324.70	46,925.88
Payment	01/28/2019	Visa/...	Navitas TN NG LLC ...		1107 · Checkin...		10,010.47	46,601.18
Payment	01/28/2019	Batch ...	Navitas TN NG LLC ...		1107 · Checkin...		177.76	36,590.71
Payment	01/28/2019	Visa/...	Navitas TN NG LLC ...		1107 · Checkin...			36,412.95

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Accrual Basis

# Navitas TN NG, LLC General Ledger As of June 30, 2019

Type	Date	Num	Name	Memo	Split	Debit	Credit	Balance
Payment	01/28/2019	Batch ...	Navitas TN NG LLC ...		1125 · Checkin...			36,306.15
Payment	01/29/2019	Visa/...	Navitas TN NG LLC ...		1107 · Checkin...		106.80	36,080.39
Payment	01/29/2019	Batch ...	Navitas TN NG LLC ...		1107 · Checkin...		225.76	34,985.13
Payment	01/29/2019	dep 1/...	Navitas TN NG LLC ...		1125 · Checkin...		1,095.26	34,682.52
Payment	01/30/2019	Batch ...	Navitas TN NG LLC ...		1125 · Checkin...		302.61	34,017.83
Payment	01/31/2019	Batch ...	Navitas TN NG LLC ...		1107 · Checkin...		664.69	30,046.13
Payment	01/31/2019	Batch ...	Navitas TN NG LLC ...		1125 · Checkin...		3,971.70	29,943.77
General Journal	01/31/2019	19021...	Navitas TN NG LLC ...	02/07/2019 Bi...	1107 · Checkin...		102.36	160,088.60
General Journal	01/31/2019	19021...	Navitas TN NG LLC ...	Penalty Calcul...	480.01 · Resid...	130,144.83		160,791.40
General Journal	01/31/2019	19021...	Navitas TN NG LLC ...	01/08/2019 - ...	480.01 · Resid...	702.80		160,820.24
General Journal	01/31/2019	19021...	Navitas TN NG LLC ...	Adj level pay ...	2415 · Level P...	28.84		156,425.26
Payment	02/01/2019	Visa/...	Navitas TN NG LLC ...	Danny Taylor ...	480.01 · Resid...		4,394.98	155,043.21
Payment	02/01/2019	Batch ...	Navitas TN NG LLC ...		1107 · Checkin...		1,382.05	154,538.67
Payment	02/01/2019	Visa/...	Navitas TN NG LLC ...		1107 · Checkin...		504.54	153,980.12
Payment	02/04/2019	Visa/...	Navitas TN NG LLC ...		1107 · Checkin...		538.55	150,964.90
Payment	02/04/2019	Batch ...	Navitas TN NG LLC ...		1107 · Checkin...		3,015.22	148,566.24
Payment	02/04/2019	Visa/...	Navitas TN NG LLC ...		1107 · Checkin...		100.00	147,002.29
Payment	02/05/2019	Visa/...	Navitas TN NG LLC ...		1107 · Checkin...		2,198.66	145,790.13
Payment	02/05/2019	Batch ...	Navitas TN NG LLC ...		1107 · Checkin...		1,663.95	145,404.60
Payment	02/07/2019	Visa/...	Navitas TN NG LLC ...		1107 · Checkin...		1,212.16	145,146.23
General Journal	02/07/2019	190207	Navitas TN NG LLC ...	Refund constr...	1107 · Checkin...		385.53	143,346.23
Payment	02/08/2019	Visa/...	Navitas TN NG LLC ...		-SPLIT...		258.37	142,934.94
Payment	02/11/2019	Batch ...	Navitas TN NG LLC ...		1107 · Checkin...		1,800.00	140,824.95
Payment	02/11/2019	Batch ...	Navitas TN NG LLC ...	Jellico gas bill	812 · Gas used...		411.29	140,618.77
Payment	02/12/2019	Visa/...	Navitas TN NG LLC ...		1107 · Checkin...		206.18	140,236.74
Payment	02/13/2019	Visa/...	Navitas TN NG LLC ...		1125 · Checkin...		382.03	140,106.95
Payment	02/13/2019	19030...	Navitas TN NG LLC ...		1107 · Checkin...		129.79	139,919.43
Payment	02/14/2019	Batch ...	Navitas TN NG LLC ...		1107 · Checkin...		187.52	139,153.06
Payment	02/15/2019	Batch ...	Navitas TN NG LLC ...	City Tax Char...	1107 · Checkin...		766.37	139,108.81
Payment	02/15/2019	Batch ...	Navitas TN NG LLC ...		2406 · Sales T...		44.25	137,935.75
Payment	02/15/2019	Batch ...	Navitas TN NG LLC ...		1107 · Checkin...		1,173.06	128,540.01
Payment	02/15/2019	Batch ...	Navitas TN NG LLC ...		1125 · Checkin...		9,395.74	128,530.56
General Journal	02/18/2019	19030...	Navitas TN NG LLC ...	Judy Eaches ...	1125 · Checkin...		9.45	128,480.56
Payment	02/19/2019	Visa/...	Navitas TN NG LLC ...		1107 · Checkin...	1.00	50.00	128,481.56
Payment	02/19/2019	Batch ...	Navitas TN NG LLC ...		488.00 · Penalt...			128,055.51
Payment	02/19/2019	Batch ...	Navitas TN NG LLC ...		1107 · Checkin...		426.05	127,648.29
Payment	02/19/2019	Batch ...	Navitas TN NG LLC ...		1125 · Checkin...		407.22	127,521.84
Payment	02/19/2019	Batch ...	Navitas TN NG LLC ...		1125 · Checkin...		126.45	127,198.46
Payment	02/19/2019	Batch ...	Navitas TN NG LLC ...		1107 · Checkin...		323.38	91,078.19
Payment	02/19/2019	Visa/...	Navitas TN NG LLC ...		1107 · Checkin...		36,120.27	89,844.79
Deposit	02/20/2019	ACH	Navitas TN NG LLC ...	Bank Draft	1107 · Checkin...		1,233.40	89,631.97
Payment	02/20/2019	Batch ...	Navitas TN NG LLC ...		1107 · Checkin...		212.82	78,093.70
Payment	02/21/2019	Batch ...	Navitas TN NG LLC ...		1107 · Checkin...		11,538.27	76,676.86
Payment	02/22/2019	Visa/...	Navitas TN NG LLC ...		1107 · Checkin...		1,416.84	76,540.21
Payment	02/22/2019	Batch ...	Navitas TN NG LLC ...		1107 · Checkin...		136.65	76,325.21
Payment	02/22/2019	Batch ...	Navitas TN NG LLC ...		1107 · Checkin...		215.00	73,194.60
Payment	02/22/2019	Batch ...	Navitas TN NG LLC ...		1125 · Checkin...		3,130.61	72,922.37
Payment	02/25/2019	Visa/...	Navitas TN NG LLC ...		1107 · Checkin...		272.23	71,777.41
							1,144.96	

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Accrual Basis

Navitas TN NG, LLC  
General Ledger  
As of June 30, 2019

Type	Date	Num	Name	Memo	Split	Debit	Credit	Balance
Payment	02/25/2019	Batch ...	Navitas TN NG LLC ...		1125 · Checkin...		116.76	71,660.65
Payment	02/25/2019	Batch ...	Navitas TN NG LLC ...		1125 · Checkin...		101.52	71,559.13
Payment	02/25/2019	Batch ...	Navitas TN NG LLC ...		1125 · Checkin...		564.14	70,994.99
Payment	02/25/2019	Batch ...	Navitas TN NG LLC ...		1107 · Checkin...		487.71	70,507.28
Payment	02/25/2019	Batch ...	Navitas TN NG LLC ...		1107 · Checkin...		11,822.45	58,684.83
Payment	02/25/2019	Batch ...	Navitas TN NG LLC ...		1125 · Checkin...		301.96	58,382.87
Payment	02/26/2019	Batch ...	Navitas TN NG LLC ...		1107 · Checkin...		1,211.12	57,171.75
General Journal	02/26/2019	19030 ...	Navitas TN NG LLC ...	Payment Coll...	488.00 · Penal...	50.00		57,221.75
Payment	02/26/2019	Batch ...	Navitas TN NG LLC ...		1125 · Checkin...		731.75	56,490.00
Payment	02/27/2019	Batch ...	Navitas TN NG LLC ...		1125 · Checkin...		943.38	55,546.62
Payment	02/28/2019	Batch ...	Navitas TN NG LLC ...		1107 · Checkin...		126.55	55,420.07
Payment	02/28/2019	Batch ...	Navitas TN NG LLC ...		1107 · Checkin...		14,842.38	40,577.69
Payment	02/28/2019	Batch ...	Navitas TN NG LLC ...		1125 · Checkin...		166.57	40,391.12
General Journal	02/28/2019	19030 ...	Navitas TN NG LLC ...	03/07/2019 Bi...	480.01 · Resid...	112,248.31		152,639.43
General Journal	02/28/2019	19030 ...	Navitas TN NG LLC ...	Penalty Calcul...	488.00 · Penal...	1,009.95		153,649.38
General Journal	02/28/2019	19030 ...	Navitas TN NG LLC ...	Adj level pay ...	2415 · Level P...	2,628.00		156,277.38
General Journal	02/28/2019	19030 ...	Navitas TN NG LLC ...	02/08/2019 - ...	480.01 · Resid...	43.96		156,321.34
Payment	02/28/2019	Batch ...	Navitas TN NG LLC ...		1125 · Checkin...		511.84	155,809.50
Payment	03/01/2019	Batch ...	Navitas TN NG LLC ...		1107 · Checkin...		393.53	155,415.97
Payment	03/04/2019	Batch ...	Navitas TN NG LLC ...		1107 · Checkin...		574.13	154,841.84
Payment	03/04/2019	Batch ...	Navitas TN NG LLC ...		1107 · Checkin...		160.99	154,680.85
Payment	03/04/2019	Batch ...	Navitas TN NG LLC ...		1107 · Checkin...		2,677.48	152,003.37
Payment	03/04/2019	Batch ...	Navitas TN NG LLC ...		1107 · Checkin...		1,066.87	150,936.50
Payment	03/05/2019	Batch ...	Navitas TN NG LLC ...		1107 · Checkin...		4,563.82	146,372.68
Payment	03/05/2019	Batch ...	Navitas TN NG LLC ...		1125 · Checkin...		357.23	146,015.45
Payment	03/07/2019	Batch ...	Navitas TN NG LLC ...		1107 · Checkin...		1,240.42	144,775.03
Payment	03/08/2019	Batch ...	Navitas TN NG LLC ...		1107 · Checkin...		3,574.31	141,200.72
Payment	03/08/2019	Batch ...	Navitas TN NG LLC ...		1107 · Checkin...		1,289.56	139,911.16
Payment	03/08/2019	Batch ...	Navitas TN NG LLC ...		1107 · Checkin...		534.47	139,376.69
Payment	03/08/2019	Batch ...	Navitas TN NG LLC ...		1125 · Checkin...		685.00	138,691.69
Payment	03/08/2019	Batch ...	Navitas TN NG LLC ...		1125 · Checkin...		330.10	138,361.59
Payment	03/08/2019	Batch ...	Navitas TN NG LLC ...		1107 · Checkin...		436.28	137,925.31
Payment	03/08/2019	Batch ...	Navitas TN NG LLC ...		1107 · Checkin...		529.13	137,396.18
Payment	03/11/2019	Batch ...	Navitas TN NG LLC ...		1107 · Checkin...		531.79	136,864.39
Payment	03/11/2019	Batch ...	Navitas TN NG LLC ...		1107 · Checkin...		167.60	136,696.79
Payment	03/11/2019	Batch ...	Navitas TN NG LLC ...		1107 · Checkin...		6,128.36	130,568.43
Payment	03/12/2019	Batch ...	Navitas TN NG LLC ...		1107 · Checkin...		976.31	129,592.12
Payment	03/13/2019	Batch ...	Navitas TN NG LLC ...		1107 · Checkin...		964.60	128,627.52
General Journal	03/14/2019	19041 ...	Navitas TN NG LLC ...	Reverse Pena...	488.00 · Penal...		789.05	127,838.47
Payment	03/14/2019	Batch ...	Navitas TN NG LLC ...		1107 · Checkin...		2,261.38	125,577.09
Payment	03/18/2019	Batch ...	Navitas TN NG LLC ...		1107 · Checkin...		7,915.53	117,661.56
Payment	03/18/2019	Batch ...	Navitas TN NG LLC ...		1107 · Checkin...		55.00	117,606.56
Payment	03/18/2019	Batch ...	Navitas TN NG LLC ...		1107 · Checkin...		27,280.02	90,326.54
Payment	03/18/2019	Batch ...	Navitas TN NG LLC ...		1125 · Checkin...		518.39	89,808.15
Payment	03/18/2019	Batch ...	Navitas TN NG LLC ...		1125 · Checkin...		278.69	89,529.46
Payment	03/19/2019	Batch ...	Navitas TN NG LLC ...		1107 · Checkin...		576.47	88,952.99
Payment	03/19/2019	Batch ...	Navitas TN NG LLC ...		1125 · Checkin...		883.83	88,069.16
Deposit	03/20/2019	ACH	Navitas TN NG LLC ...	Bank Draft	1107 · Checkin...		10,188.51	77,880.65
Payment	03/20/2019	Batch ...	Navitas TN NG LLC ...		1107 · Checkin...		1,690.91	76,189.74

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Accrual Basis

Navitas TN NG, LLC  
General Ledger  
As of June 30, 2019

Type	Date	Num	Name	Memo	Split	Debit	Credit	Balance
Payment	03/20/2019	Visa/...	Navitas TN NG LLC		1107 · Checkin...		304.54	75,885.20
Payment	03/20/2019	Batch ...	Navitas TN NG LLC		1107 · Checkin...		229.97	75,655.23
General Journal	03/20/2019	19041...	Navitas TN NG LLC	Jellico gas bill	812 · Gas used ...		146.30	75,508.93
Payment	03/21/2019	Visa/...	Navitas TN NG LLC		1107 · Checkin...		387.98	75,120.95
Payment	03/21/2019	Batch ...	Navitas TN NG LLC		1107 · Checkin...		3,538.84	71,582.11
Payment	03/22/2019	Batch ...	Navitas TN NG LLC		1107 · Checkin...		2,643.79	68,938.32
Payment	03/22/2019	Visa/...	Navitas TN NG LLC		1107 · Checkin...		627.19	68,311.13
Payment	03/22/2019	Batch ...	Navitas TN NG LLC		1125 · Checkin...		327.46	67,983.67
Payment	03/25/2019	Batch ...	Navitas TN NG LLC		1125 · Checkin...		448.45	67,535.22
Payment	03/25/2019	Batch ...	Navitas TN NG LLC		1125 · Checkin...		202.70	67,332.52
Payment	03/25/2019	Batch ...	Navitas TN NG LLC		1107 · Checkin...		7,443.18	59,889.34
Payment	03/25/2019	Visa/...	Navitas TN NG LLC		1107 · Checkin...		780.21	59,109.13
Check	03/25/2019	1498	Navitas TN NG LLC	Simon Davis ...	1107 · Checkin...	176.40		59,285.53
Payment	03/26/2019	Batch ...	Navitas TN NG LLC		1125 · Checkin...		459.19	58,826.34
Payment	03/26/2019	Batch ...	Navitas TN NG LLC		1125 · Checkin...		99.57	58,726.77
General Journal	03/26/2019	19041...	Navitas TN NG LLC	Woody Jacks...	488.00 · Penalt...	50.00		58,776.77
Payment	03/28/2019	Visa/...	Navitas TN NG LLC		1107 · Checkin...		229.74	58,547.03
Payment	03/28/2019	Batch ...	Navitas TN NG LLC		1107 · Checkin...		445.95	58,101.08
Payment	03/28/2019	Batch ...	Navitas TN NG LLC		1125 · Checkin...		1,004.13	57,096.95
Payment	03/29/2019	Batch ...	Navitas TN NG LLC		1107 · Checkin...		1,087.35	56,009.60
Payment	03/29/2019	Batch ...	Navitas TN NG LLC		1125 · Checkin...		720.56	55,289.04
Payment	03/29/2019	Visa/...	Navitas TN NG LLC		1107 · Checkin...		1,335.54	53,953.50
Payment	03/29/2019	Batch ...	Navitas TN NG LLC		1107 · Checkin...		680.52	53,272.98
Payment	03/29/2019	Batch ...	Navitas TN NG LLC		1125 · Checkin...		398.10	52,874.88
General Journal	03/31/2019	19041...	Navitas TN NG LLC	Penalty Calcul...	488.00 · Penalt...	827.73		53,702.61
General Journal	03/31/2019	19041...	Navitas TN NG LLC	04/07/2019 Bi...	480.01 · Resid...	96,837.65		150,540.26
General Journal	03/31/2019	19041...	Navitas TN NG LLC	Final 03/08/20...	480.01 · Resid...	1,998.86		152,539.12
Payment	04/01/2019	Visa/...	Navitas TN NG LLC	Adj level pay ...	2415 · Level P...		7,797.85	144,741.27
Payment	04/01/2019	Visa/...	Navitas TN NG LLC		1107 · Checkin...		242.01	144,499.26
Payment	04/02/2019	Batch ...	Navitas TN NG LLC		1107 · Checkin...		105.00	144,394.26
Payment	04/03/2019	Visa/...	Navitas TN NG LLC		1107 · Checkin...		9,043.66	135,350.60
Payment	04/03/2019	Batch ...	Navitas TN NG LLC		1107 · Checkin...		681.40	134,669.20
Payment	04/04/2019	Visa/...	Navitas TN NG LLC		1107 · Checkin...		310.75	134,358.45
Payment	04/04/2019	Batch ...	Navitas TN NG LLC		1107 · Checkin...		3,724.28	130,634.17
Payment	04/05/2019	Visa/...	Navitas TN NG LLC		1107 · Checkin...		2,348.71	128,285.46
Payment	04/05/2019	Batch ...	Navitas TN NG LLC		1107 · Checkin...		116.02	128,169.44
Payment	04/08/2019	Visa/...	Navitas TN NG LLC		1107 · Checkin...		239.21	127,930.23
Payment	04/08/2019	Batch ...	Navitas TN NG LLC		1107 · Checkin...		425.97	127,504.26
Payment	04/08/2019	Batch ...	Navitas TN NG LLC		1125 · Checkin...		547.00	126,957.26
Payment	04/08/2019	Visa/...	Navitas TN NG LLC		1107 · Checkin...		340.75	126,616.51
General Journal	04/08/2019	19051...	Navitas TN NG LLC	Jellico gas bill	1107 · Checkin...		203.55	126,412.96
Payment	04/10/2019	Batch ...	Navitas TN NG LLC		812 · Gas used ...		144.83	126,268.13
Payment	04/11/2019	Batch ...	Navitas TN NG LLC		1107 · Checkin...		430.96	125,837.17
Payment	04/12/2019	Visa/...	Navitas TN NG LLC		1107 · Checkin...		159.14	125,678.03
Payment	04/12/2019	Batch ...	Navitas TN NG LLC		1107 · Checkin...		394.47	125,283.56
Check	04/12/2019	1508	Navitas TN NG LLC		1107 · Checkin...		100.83	125,182.73
Payment	04/15/2019	Visa/...	Navitas TN NG LLC	Cody / Brittan...	1107 · Checkin...	123.80		125,306.53
Payment	04/15/2019	Batch ...	Navitas TN NG LLC		1107 · Checkin...		293.67	125,012.86
					1107 · Checkin...		4,182.95	120,829.91

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Accrual Basis

# Navitas TN NG, LLC

## General Ledger

As of June 30, 2019

Type	Date	Num	Name	Memo	Split	Debit	Credit	Balance
Payment	04/16/2019	Visa/...	Navitas TN NG LLC ...		1107 · Checkin...		616.49	120,213.42
Payment	04/16/2019	Batch ...	Navitas TN NG LLC ...		1125 · Checkin...		399.60	119,813.82
Payment	04/16/2019	Batch ...	Navitas TN NG LLC ...		1125 · Checkin...		39.21	119,774.61
Payment	04/17/2019	Batch ...	Navitas TN NG LLC ...		1107 · Checkin...		15,311.26	104,463.35
Payment	04/18/2019	Visa/...	Navitas TN NG LLC ...		1107 · Checkin...		740.79	103,722.56
Payment	04/18/2019	Batch ...	Navitas TN NG LLC ...		1107 · Checkin...		248.14	103,474.42
Deposit	04/22/2019	ACH	Navitas TN NG LLC ...	Bank Draft	1107 · Checkin...		5,527.92	97,946.50
Payment	04/22/2019	Visa/...	Navitas TN NG LLC ...		1107 · Checkin...		8,845.58	89,100.92
Payment	04/22/2019	Cisa/...	Navitas TN NG LLC ...		1107 · Checkin...		791.04	88,309.88
Payment	04/22/2019	Batch ...	Navitas TN NG LLC ...		1107 · Checkin...		836.18	87,473.70
Payment	04/22/2019	Batch ...	Navitas TN NG LLC ...		1125 · Checkin...		721.19	86,752.51
Payment	04/22/2019	Batch ...	Navitas TN NG LLC ...		1125 · Checkin...		105.05	86,647.46
Payment	04/23/2019	Batch ...	Navitas TN NG LLC ...		1107 · Checkin...		13,084.75	73,562.71
Payment	04/23/2019	Batch ...	Navitas TN NG LLC ...		1125 · Checkin...		20.46	73,542.25
Payment	04/25/2019	Visa/...	Navitas TN NG LLC ...		1107 · Checkin...		1,275.97	72,266.28
Payment	04/25/2019	Batch ...	Navitas TN NG LLC ...		1107 · Checkin...		1,114.78	71,151.50
Payment	04/26/2019	Visa/...	Navitas TN NG LLC ...		1107 · Checkin...		3,954.04	67,197.46
Payment	04/26/2019	Batch ...	Navitas TN NG LLC ...		1107 · Checkin...		15.95	67,181.51
Payment	04/29/2019	Batch ...	Navitas TN NG LLC ...		1107 · Checkin...		773.48	66,408.03
Payment	04/29/2019	Batch ...	Navitas TN NG LLC ...		1107 · Checkin...		7,847.39	58,560.64
Payment	04/29/2019	Batch ...	Navitas TN NG LLC ...		1125 · Checkin...		602.25	57,958.39
Payment	04/29/2019	Batch ...	Navitas TN NG LLC ...		1125 · Checkin...		121.52	57,836.87
Payment	04/29/2019	Batch ...	Navitas TN NG LLC ...		1125 · Checkin...		562.14	57,274.73
Payment	04/29/2019	Visa/...	Navitas TN NG LLC ...		1107 · Checkin...		497.71	56,777.02
Payment	04/29/2019	Visa/...	Navitas TN NG LLC ...		1107 · Checkin...		376.72	56,400.30
Payment	04/30/2019	Batch ...	Navitas TN NG LLC ...		1125 · Checkin...		55,188.72	55,188.72
Payment	04/30/2019	Visa/...	Navitas TN NG LLC ...		1125 · Checkin...		81.16	55,107.56
Payment	04/30/2019	Batch ...	Navitas TN NG LLC ...		1107 · Checkin...		100.00	55,007.56
Payment	04/30/2019	Batch ...	Navitas TN NG LLC ...		1107 · Checkin...		1,021.15	53,986.41
General Journal	04/30/2019	Batch ...	Navitas TN NG LLC ...		1125 · Checkin...		275.18	53,711.23
General Journal	04/30/2019	19051...	Navitas TN NG LLC ...	06/07/2018 Bi...	480.01 · Resid...	53,687.98		107,399.21
General Journal	04/30/2019	19051...	Navitas TN NG LLC ...	Penalty Calcu...	488.00 · Penalt...	902.65		108,301.86
General Journal	04/30/2019	19051...	Navitas TN NG LLC ...	04/08/2019 - ...	480.01 · Resid...			107,932.59
General Journal	04/30/2019	19051...	Navitas TN NG LLC ...	Adjlevel pay c...	2415 · Level P...			107,330.82
Check	05/01/2019	1516	Navitas TN NG LLC ...	Taylor Reily #...	1107 · Checkin...	149.70		107,480.52
General Journal	05/01/2019	19051...	Navitas TN NG LLC ...	Hackler, Jarb...	488.00 · Penalt...	50.00		107,530.52
Payment	05/02/2019	Visa/...	Navitas TN NG LLC ...		1107 · Checkin...		313.40	107,217.12
Payment	05/02/2019	Batch ...	Navitas TN NG LLC ...		1107 · Checkin...		113.08	107,104.04
Payment	05/02/2019	Batch ...	Navitas TN NG LLC ...		1107 · Checkin...		369.29	106,734.75
Payment	05/03/2019	Visa/...	Navitas TN NG LLC ...		1107 · Checkin...		2,581.59	104,153.16
Payment	05/06/2019	Visa/...	Navitas TN NG LLC ...		1107 · Checkin...		476.82	103,676.34
Payment	05/06/2019	Batch ...	Navitas TN NG LLC ...		1125 · Checkin...		1,067.39	102,608.95
Payment	05/06/2019	Visa/...	Navitas TN NG LLC ...		1107 · Checkin...		290.47	102,318.48
Payment	05/06/2019	Batch ...	Navitas TN NG LLC ...		1107 · Checkin...		8,723.72	93,594.76
Payment	05/06/2019	Batch ...	Navitas TN NG LLC ...		1107 · Checkin...		1,104.20	92,490.56
Payment	05/07/2019	Visa/...	Navitas TN NG LLC ...		1107 · Checkin...		493.52	91,997.04
General Journal	05/07/2019	19060...	Navitas TN NG LLC ...	Janice Barton...	480.01 · Resid...		135.79	91,861.25
Payment	05/08/2019	Batch ...	Navitas TN NG LLC ...		1107 · Checkin...		65.00	91,796.25
Payment	05/09/2019	Visa/...	Navitas TN NG LLC ...		1107 · Checkin...		1,007.05	90,789.20



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Accrual Basis

# Navitas TN NG, LLC

## General Ledger

As of June 30, 2019

Type	Date	Num	Name	Memo	Split	Debit	Credit	Balance
Payment	05/10/2019	Batch ...	Navitas TN NG LLC ...		1107 · Checkin...		515.42	90,273.78
Payment	05/10/2019	Visa/...	Navitas TN NG LLC ...		1107 · Checkin...		142.25	90,131.53
Payment	05/10/2019	Batch ...	Navitas TN NG LLC ...		1107 · Checkin...		18.00	90,113.53
General Journal	05/10/2019	19051...	Navitas TN NG LLC ...	Jellico gas bill	812 · Gas used...		55.61	90,057.92
Payment	05/13/2019	Visa/...	Navitas TN NG LLC ...		1107 · Checkin...		725.89	89,332.03
Payment	05/13/2019	Visa/...	Navitas TN NG LLC ...		1107 · Checkin...		100.00	89,232.03
Payment	05/13/2019	Batch ...	Navitas TN NG LLC ...		1125 · Checkin...		80.05	89,151.98
General Journal	05/14/2019	190514	Navitas TN NG LLC ...	Refund constr...	-SPLIT-		200.00	88,951.98
Payment	05/15/2019	Batch ...	Navitas TN NG LLC ...		1107 · Checkin...		258.42	88,693.56
Payment	05/15/2019	Visa/...	Navitas TN NG LLC ...		1107 · Checkin...		219.74	88,473.82
Payment	05/16/2019	Visa/...	Navitas TN NG LLC ...		1107 · Checkin...		445.96	88,027.86
Payment	05/17/2019	Batch ...	Navitas TN NG LLC ...		1107 · Checkin...		1,994.19	86,033.67
Payment	05/20/2019	Visa/...	Navitas TN NG LLC ...		1125 · Checkin...		377.71	85,655.96
Payment	05/20/2019	ACH 0...	Navitas TN NG LLC ...		1107 · Checkin...		204.47	85,451.49
Payment	05/20/2019	Batch ...	Navitas TN NG LLC ...		1107 · Checkin...		3,224.61	82,226.88
Payment	05/20/2019	Batch ...	Navitas TN NG LLC ...		1107 · Checkin...		5,422.18	76,804.70
Payment	05/20/2019	Batch ...	Navitas TN NG LLC ...		1125 · Checkin...		104.48	76,700.22
Payment	05/20/2019	Batch ...	Navitas TN NG LLC ...		1125 · Checkin...		120.28	76,579.94
Payment	05/20/2019	Batch ...	Navitas TN NG LLC ...		1125 · Checkin...		219.89	76,360.05
Payment	05/20/2019	Visa/...	Navitas TN NG LLC ...		1107 · Checkin...		122.31	76,237.74
Payment	05/21/2019	Batch ...	Navitas TN NG LLC ...		1107 · Checkin...		7,498.25	68,739.49
Payment	05/22/2019	Batch ...	Navitas TN NG LLC ...		1107 · Checkin...		435.55	68,303.94
Payment	05/23/2019	Visa/...	Navitas TN NG LLC ...		1107 · Checkin...		391.52	67,912.42
Payment	05/23/2019	Batch ...	Navitas TN NG LLC ...		1107 · Checkin...		25.04	67,887.38
Payment	05/23/2019	Visa/...	Navitas TN NG LLC ...		1107 · Checkin...		161.67	67,725.71
Payment	05/24/2019	Batch ...	Navitas TN NG LLC ...		1107 · Checkin...		1,951.17	65,774.54
Payment	05/24/2019	Batch ...	Navitas TN NG LLC ...		1107 · Checkin...		327.45	65,447.09
Payment	05/24/2019	Visa/...	Navitas TN NG LLC ...		1107 · Checkin...		179.47	65,267.62
Payment	05/24/2019	Batch ...	Navitas TN NG LLC ...		1107 · Checkin...		478.09	64,789.53
Payment	05/28/2019	Batch ...	Navitas TN NG LLC ...		1125 · Checkin...		474.85	64,314.68
Payment	05/28/2019	Batch ...	Navitas TN NG LLC ...		1125 · Checkin...		238.51	64,076.17
Payment	05/28/2019	Visa/...	Navitas TN NG LLC ...		1125 · Checkin...		199.92	63,876.25
Payment	05/28/2019	Batch ...	Navitas TN NG LLC ...		1107 · Checkin...		293.06	63,583.19
Payment	05/29/2019	Batch ...	Navitas TN NG LLC ...		1125 · Checkin...		1,313.66	62,269.53
Payment	05/30/2019	Batch ...	Navitas TN NG LLC ...		1107 · Checkin...		6,454.49	55,815.04
Payment	05/30/2019	Batch ...	Navitas TN NG LLC ...		1107 · Checkin...		202.71	55,612.33
Payment	05/31/2019	Visa/...	Navitas TN NG LLC ...		1125 · Checkin...		50.18	55,562.15
Payment	05/31/2019	Batch ...	Navitas TN NG LLC ...		1107 · Checkin...		922.82	54,639.33
Payment	05/31/2019	Batch ...	Navitas TN NG LLC ...		1107 · Checkin...		745.52	53,893.81
Payment	05/31/2019	Batch ...	Navitas TN NG LLC ...		1125 · Checkin...		314.42	53,579.39
General Journal	05/31/2019	19060...	Navitas TN NG LLC ...	06/07/2019 Bi...	480.01 · Resid...	22,085.05		75,664.44
General Journal	05/31/2019	19060...	Navitas TN NG LLC ...	Penalty Calcu...	488.00 · Penalt...	1,341.57		77,006.01
General Journal	05/31/2019	19060...	Navitas TN NG LLC ...	05/08/2019 - ...	480.01 · Resid...	27.31		77,033.32
General Journal	05/31/2019	19060...	Navitas TN NG LLC ...	Adjlevel pay c...	2415 · Level P...	2,170.70		79,204.02
Check	06/03/2019	1523	Navitas TN NG LLC ...	Patricia Coyt ...	1107 · Checkin...	18.24		79,222.26
Payment	06/03/2019	Visa/...	Navitas TN NG LLC ...		1107 · Checkin...		242.41	78,979.85
Payment	06/04/2019	Batch ...	Navitas TN NG LLC ...		1107 · Checkin...		1,195.70	77,784.15
Payment	06/04/2019	Batch ...	Navitas TN NG LLC ...		1107 · Checkin...		7,961.83	69,822.32
Payment	06/05/2019	Visa/...	Navitas TN NG LLC ...		1107 · Checkin...		163.25	69,659.07

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Accrual Basis

**Navitas TN NG, LLC**  
**General Ledger**  
As of June 30, 2019

Type	Date	Num	Name	Memo	Split	Debit	Credit	Balance
General Journal	06/05/2019	190605	Navitas TN NG LLC ...	190605 return...	1107 · Checkin...			70,153.66
Payment	06/06/2019	Visa/...	Navitas TN NG LLC ...		1107 · Checkin...	494.59	1,372.87	68,780.79
Payment	06/06/2019	Batch ...	Navitas TN NG LLC ...		1107 · Checkin...		649.53	68,131.26
Payment	06/07/2019	Visa/...	Navitas TN NG LLC ...		1107 · Checkin...		88.50	68,042.76
Payment	06/07/2019	Batch ...	Navitas TN NG LLC ...		1107 · Checkin...		252.70	67,790.06
Payment	06/10/2019	Visa/...	Navitas TN NG LLC ...		1107 · Checkin...		177.12	67,612.94
Payment	06/10/2019	Batch ...	Navitas TN NG LLC ...		1107 · Checkin...		270.85	67,342.09
Payment	06/10/2019	Batch ...	Navitas TN NG LLC ...		1125 · Checkin...		91.58	67,250.51
Payment	06/10/2019	Visa/...	Navitas TN NG LLC ...		1107 · Checkin...		134.00	67,116.51
Payment	06/11/2019	Visa/...	Navitas TN NG LLC ...		1107 · Checkin...		403.32	66,713.19
Payment	06/13/2019	Visa/...	Navitas TN NG LLC ...		1107 · Checkin...		257.09	66,456.10
Payment	06/14/2019	Visa/...	Navitas TN NG LLC ...		1107 · Checkin...		13.58	66,442.52
Payment	06/17/2019	Visa/...	Navitas TN NG LLC ...		1107 · Checkin...		105.00	66,337.52
Payment	06/17/2019	Batch ...	Navitas TN NG LLC ...		1107 · Checkin...		1,499.17	64,838.35
Payment	06/17/2019	Batch ...	Navitas TN NG LLC ...		1125 · Checkin...		48.81	64,789.54
Payment	06/17/2019	Batch ...	Navitas TN NG LLC ...		1107 · Checkin...		68.23	64,721.31
Payment	06/17/2019	Visa/...	Navitas TN NG LLC ...		1107 · Checkin...		81.28	64,640.03
Payment	06/18/2019	Visa/...	Navitas TN NG LLC ...		1107 · Checkin...		140.79	64,499.24
Payment	06/18/2019	Batch ...	Navitas TN NG LLC ...		1125 · Checkin...		9,859.21	54,640.03
Payment	06/20/2019	19062...	Navitas TN NG LLC ...		1107 · Checkin...		1,813.84	52,826.19
Payment	06/20/2019	Batch ...	Navitas TN NG LLC ...		1107 · Checkin...		192.61	52,633.58
Payment	06/20/2019	Visa/...	Navitas TN NG LLC ...		1107 · Checkin...		45.47	52,588.11
Payment	06/20/2019	Batch ...	Navitas TN NG LLC ...		1107 · Checkin...		93.34	52,494.77
Payment	06/20/2019	Batch ...	Navitas TN NG LLC ...		1125 · Checkin...		54.34	52,440.43
Payment	06/21/2019	Batch ...	Navitas TN NG LLC ...		1107 · Checkin...		489.87	51,950.56
Payment	06/21/2019	Batch ...	Navitas TN NG LLC ...		1125 · Checkin...		27.31	51,923.25
Payment	06/21/2019	Batch ...	Navitas TN NG LLC ...		1107 · Checkin...		1,380.60	50,542.65
Payment	06/24/2019	Visa/...	Navitas TN NG LLC ...		1107 · Checkin...		63.44	50,479.21
Payment	06/24/2019	Visa/...	Navitas TN NG LLC ...		1107 · Checkin...		20.46	50,458.75
Payment	06/24/2019	Batch ...	Navitas TN NG LLC ...		1107 · Checkin...		3,994.59	46,464.16
Payment	06/24/2019	Batch ...	Navitas TN NG LLC ...		1125 · Checkin...		201.01	46,263.15
Payment	06/25/2019	Batch ...	Navitas TN NG LLC ...		1125 · Checkin...		11.30	46,251.85
Payment	06/25/2019	Batch ...	Navitas TN NG LLC ...		1107 · Checkin...		146.08	46,105.77
Payment	06/25/2019	Visa/...	Navitas TN NG LLC ...		1107 · Checkin...		68.17	46,037.60
Payment	06/25/2019	Batch ...	Navitas TN NG LLC ...		1125 · Checkin...		884.30	45,153.30
Payment	06/25/2019	Batch ...	Navitas TN NG LLC ...		1125 · Checkin...		112.32	45,040.98
Payment	06/26/2019	Batch ...	Navitas TN NG LLC ...		1125 · Checkin...		40.90	45,000.08
Payment	06/26/2019	Batch ...	Navitas TN NG LLC ...		1107 · Checkin...		161.00	44,839.08
Payment	06/27/2019	Visa/...	Navitas TN NG LLC ...		1107 · Checkin...		126.71	44,712.37
Payment	06/28/2019	Visa/...	Navitas TN NG LLC ...		1107 · Checkin...		105.00	44,607.37
Payment	06/28/2019	Batch ...	Navitas TN NG LLC ...		1107 · Checkin...		776.17	43,831.20
Payment	06/28/2019	Batch ...	Navitas TN NG LLC ...		1107 · Checkin...		1,975.33	41,855.87
Payment	06/28/2019	Batch ...	Navitas TN NG LLC ...		1125 · Checkin...		62.10	41,793.77
General Journal	06/30/2019	19071...	Navitas TN NG LLC ...	07/07/2019 B...	480.01 · Resid...	19,660.43		61,454.20
General Journal	06/30/2019	19071...	Navitas TN NG LLC ...	Penalty Calcu...	488.00 · Penalt...	1,160.30		62,614.50
General Journal	06/30/2019	19070...	Navitas TN NG LLC ...	06/08/2019 - ...	480.01 · Resid...	65.91		62,680.41
General Journal	06/30/2019	19071...	Navitas TN NG LLC ...	Adjlevel pay c...	2415 · Level P...	1,879.25		64,559.66

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Accrual Basis

# Navitas TN NG, LLC

## General Ledger

As of June 30, 2019

Type	Date	Num	Name	Memo	Split	Debit	Credit	Balance
General Journal	06/30/2019	19071 ...	Navitas TN NG LLC ...	Jellico gas bill	812 · Gas used...			64,550.66
General Journal	06/30/2019	19071 ...	Navitas TN NG LLC ...	Kabir & Appa...	488.00 · Penalt...	50.00	9.00	64,600.66
Total 1243 · Customers						450,761.25	558,928.61	64,600.66
<b>1250 · Pre-sale Receivables</b>								
Total 1250 · Pre-sale Receivables								0.00
<b>1253 · Other</b>								0.00
Total 1253 · Other								0.00
<b>1283 · Returned checks</b>								0.00
Total 1283 · Returned checks								0.00
<b>1293 · Provision for bad debt</b>								0.00
Total 1293 · Provision for bad debt								0.00
<b>1200 · A/R - Other</b>								0.00
Total 1200 · A/R - Other								0.00
Total 1200 · A/R						450,761.25	558,928.61	64,600.66
<b>1299 · Undeposited Funds</b>								0.00
Total 1299 · Undeposited Funds								0.00
<b>1300 · Inventory</b>								0.00
<b>1353 · System work in progress</b>								0.00
Total 1353 · System work in progress								0.00
<b>1300 · Inventory - Other</b>								0.00
Total 1300 · Inventory - Other								0.00
Total 1300 · Inventory								0.00
<b>1400 · Prepaids</b>								9,855.60
<b>1401 · Prepaid TRA Pipeline Safety</b>								1,855.60
Bill	02/19/2019	Form ...	Tennessee Public U...	Inspection Fe...	2233 · Other	3,410.55		5,266.15
Total 1401 · Prepaid TRA Pipeline Safety						3,410.55	0.00	5,266.15
<b>1402 · Deposits to Vendors</b>								8,000.00
Total 1402 · Deposits to Vendors								8,000.00
<b>1421 · Taxes</b>								0.00
Total 1421 · Taxes								0.00
<b>1424 · License, permit, &amp; membership</b>								0.00
Total 1424 · License, permit, & membership								0.00

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Accrual Basis

# Navitas TN NG, LLC

## General Ledger

As of June 30, 2019

Type	Date	Num	Name	Memo	Split	Debit	Credit	Balance
<b>1400 · Prepaids - Other</b>								
Total 1400 · Prepaids - Other								0.00
								0.00
Total 1400 · Prepaids						3,410.55	0.00	13,266.15
<b>1500 · CIEB</b>								
<b>1521 · ACA asset</b>								
General Journal	03/31/2019	180331		Undercharged...	414.96 · Unbill...		5,907.00	16,757.00
Total 1521 · ACA asset						0.00	5,907.00	10,850.00
<b>1522 · Prepaid gas calc - Ind</b>								
Total 1522 · Prepaid gas calc - Ind								0.00
<b>1523 · Prepaid gas calc - Agr</b>								
Total 1523 · Prepaid gas calc - Agr								0.00
<b>1581 · Unbilled current period</b>								
Total 1581 · Unbilled current period								0.00
<b>1599 · Purchased line loss</b>								
Total 1599 · Purchased line loss								0.00
<b>1500 · CIEB - Other</b>								
Total 1500 · CIEB - Other								0.00
Total 1500 · CIEB						0.00	5,907.00	10,850.00
<b>1600 · P and E</b>								
<b>1606 · Leasehold improvements</b>								
Total 1606 · Leasehold improvements								0.00
<b>1656 · A/D - Leasehold improvements</b>								
Total 1656 · A/D - Leasehold improvements								0.00
<b>1600 · P and E - Other</b>								
Total 1600 · P and E - Other								0.00
Total 1600 · P and E								0.00
<b>1700 · F/A</b>								
<b>1720 · Land</b>								
Total 1720 · Land								457,342.96
<b>1721 · Mains - Built systems</b>								260.00
Total 1721 · Mains - Built systems								260.00
<b>1722 · Services - Built systems</b>								
Total 1722 · Services - Built systems								21,532.25
								21,532.25
								83,767.46
								83,767.46

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Accrual Basis

# Navitas TN NG, LLC

## General Ledger

As of June 30, 2019

Type	Date	Num	Name	Memo	Split	Debit	Credit	Balance
<b>1724 · Mains - Acq systems</b>								
Total 1724 · Mains - Acq systems								1,737,313.00
<b>1725 · Services - Acq systems</b>								1,737,313.00
Total 1725 · Services - Acq systems								0.00
<b>1727 · Mains - Acq adjustment</b>								0.00
Total 1727 · Mains - Acq adjustment								-263,960.00
<b>1728 · Services - Acq adjustment</b>								-263,960.00
Total 1728 · Services - Acq adjustment								-3,726.51
<b>1771 · A/D - Mains B/S</b>								-3,726.51
General Journal	01/31/2019	190131						-6,588.05
General Journal	02/28/2019	190228			1774 · A/D - M...	78.52		-6,666.57
General Journal	03/31/2019	190331			1774 · A/D - M...	78.53		-6,745.10
General Journal	04/30/2019	190430			1774 · A/D - M...	78.53		-6,823.63
General Journal	05/31/2019	190531			1774 · A/D - M...	78.53		-6,902.16
General Journal	06/30/2019	190630			1774 · A/D - M...	78.53		-6,980.69
Total 1771 · A/D - Mains B/S						471.15		-7,059.20
<b>1772 · A/D - Services B/S</b>						0.00		-7,059.20
General Journal	01/31/2019	190131						-10,352.08
General Journal	02/28/2019	190228			1774 · A/D - M...	174.51		-10,526.59
General Journal	03/31/2019	190331			1774 · A/D - M...	174.52		-10,701.11
General Journal	04/30/2019	190430			1774 · A/D - M...	174.52		-10,875.63
General Journal	05/31/2019	190531			1774 · A/D - M...	174.51		-11,050.14
General Journal	06/30/2019	190630			1774 · A/D - M...	174.52		-11,224.66
Total 1772 · A/D - Services B/S						1,047.10		-11,399.18
<b>1774 · A/D - Mains A/S</b>						0.00		-11,399.18
General Journal	01/31/2019	190131						-1,210,315.60
General Journal	02/28/2019	190228			-SPLIT-	3,619.41		-1,213,935.01
General Journal	03/31/2019	190331			-SPLIT-	3,619.40		-1,217,554.41
General Journal	04/30/2019	190430			-SPLIT-	3,619.40		-1,221,173.81
General Journal	05/31/2019	190531			-SPLIT-	3,619.40		-1,224,793.21
General Journal	06/30/2019	190630			-SPLIT-	3,619.40		-1,228,412.61
Total 1774 · A/D - Mains A/S						3,619.40		-1,232,032.01
<b>1775 · A/D - Services A/S</b>						0.00		-1,232,032.01
Total 1775 · A/D - Services A/S						21,716.41		0.00
								0.00

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Accrual Basis

# Navitas TN NG, LLC

## General Ledger

As of June 30, 2019

Type	Date	Numb	Name	Memo	Split	Debit	Credit	Balance
<b>1777 · A/D - Mains A/A</b>								
General Journal	01/31/2019	190131			1774 · A/D - M...	1,099.84		105,584.00
General Journal	02/28/2019	190228			1774 · A/D - M...	1,099.83		106,683.84
General Journal	03/31/2019	190331			1774 · A/D - M...	1,099.83		107,783.67
General Journal	04/30/2019	190430			1774 · A/D - M...	1,099.84		108,883.50
General Journal	05/31/2019	190531			1774 · A/D - M...	1,099.83		109,983.34
General Journal	06/30/2019	190630			1774 · A/D - M...	1,099.83		111,083.17
Total 1777 · A/D - Mains A/A						6,599.00	0.00	112,183.00
<b>1778 · A/D - Services A/A</b>								
General Journal	01/31/2019	190131			1774 · A/D - M...	54.69		3,828.49
General Journal	02/28/2019	190228			1774 · A/D - M...	54.70		3,883.18
General Journal	03/31/2019	190331			1774 · A/D - M...	54.70		3,937.88
General Journal	04/30/2019	190430			1774 · A/D - M...	54.70		3,992.58
General Journal	05/31/2019	190531			1774 · A/D - M...	54.70		4,047.28
General Journal	06/30/2019	190630			1774 · A/D - M...	54.70		4,101.98
Total 1778 · A/D - Services A/A						328.19	0.00	4,156.68
<b>1700 · F/A - Other</b>								
Total 1700 · F/A - Other								0.00
Total 1700 · F/A								0.00
<b>1800 · OLTA</b>								
<b>1815 · ML KYNG</b>								
General Journal	01/04/2019	190104		Loan 1032785...	2307 · LOC - B...	10,000.00		441,035.49
General Journal	01/11/2019	190111		Partial payme...	2307 · LOC - B...		23,234.66	47,959.78
Total 1815 · ML KYNG						10,000.00	10,000.00	0.00
<b>1831 · Organizational costs</b>								
Bill	02/28/2019	1902T...	Navitas Utility Corpo...	InCorp Servic...	2233 · Other	168.47		179,327.38
Bill	03/31/2019	1903T...	Navitas Utility Corpo...	InCorp Servic...	2233 · Other	307.05		179,495.85
Total 1831 · Organizational costs						475.52	0.00	179,802.90
<b>1832 · Legal Costs</b>								
Total 1832 · Legal Costs								150,676.78
<b>1881 · A/A - Organizational costs</b>								
General Journal	01/31/2019	190131			1774 · A/D - M...		1,494.40	-141,451.47
General Journal	02/28/2019	190228			1774 · A/D - M...		1,494.39	-142,945.87
General Journal	03/31/2019	190331			1774 · A/D - M...		1,495.80	-144,440.26
General Journal	04/30/2019	190430			1774 · A/D - M...		1,498.36	-145,936.06
General Journal	05/31/2019	190531			1774 · A/D - M...		1,498.36	-147,434.42
General Journal	06/30/2019	190630			1774 · A/D - M...		1,498.36	-148,932.78
Total 1881 · A/A - Organizational costs						0.00	8,979.67	-150,431.14

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Accrual Basis

# Navitas TN NG, LLC

## General Ledger

As of June 30, 2019

Type	Date	Numb	Name	Memo	Split	Debit	Credit	Balance
<b>1882 - A/A - Legal Costs</b>								
General Journal	01/31/2019	190131			1774 - A/D - M...		491.57	-140,592.91
General Journal	02/28/2019	190228			1774 - A/D - M...		491.59	-141,084.48
General Journal	03/31/2019	190331			1774 - A/D - M...		393.59	-141,576.07
General Journal	04/30/2019	190430			1774 - A/D - M...		389.51	-141,969.66
General Journal	05/31/2019	190531			1774 - A/D - M...		389.50	-142,359.17
General Journal	06/30/2019	190630			1774 - A/D - M...		389.50	-142,748.67
Total 1882 - A/A - Legal Costs						0.00	2,545.26	-143,138.17
<b>1800 - OLTA - Other</b>								
Total 1800 - OLTA - Other								0.00
Total 1800 - OLTA						10,475.52	21,524.93	36,910.37
<b>1900 - Intangible(s)</b>								
Total 1900 - Intangible(s)								0.00
<b>2000 - Asset clearing account</b>								
Total 2000 - Asset clearing account								0.00
<b>2200 - A/P</b>								
<b>2203 - Taxes</b>								
Bill	01/08/2019	2018-...	Campbell County Tr...	Ad-Valorem T...	2402 - Advalor...			-114,414.25
Bill Pmt -Check	01/11/2019	1471	Campbell County Tr...	Ad-Valorem T...	1107 - Checkin...	8,044.00	8,044.00	-11,720.96
Bill	01/11/2019	2018-...	Pickett County Trust...	Ad-Valorem T...	2402 - Advalor...			-19,764.96
Bill Pmt -Check	01/11/2019	1472	Pickett County Trust...	Ad-Valorem T...	1107 - Checkin...	377.00	377.00	-11,720.96
Bill	01/16/2019	2019-...	Jellico City Recorder	Ad-Valorem T...	2402 - Advalor...			-12,097.96
Bill Pmt -Check	01/21/2019	1474	Jellico City Recorder	Ad-Valorem T...	1107 - Checkin...	3,072.00	3,072.00	-11,720.96
Bill Pmt -Check	01/21/2019	1475	City of Jellico	Jellico, TN Q2...	1107 - Checkin...			-14,792.96
Bill Pmt -Check	01/21/2019	1476	City of Jellico	Jellico, TN Q1...	1107 - Checkin...			-11,720.96
Bill Pmt -Check	01/21/2019	1477	Town of Byrdstown	VOID: Town o...	1107 - Checkin...	2,933.86		-8,787.10
Bill Pmt -Check	01/21/2019	1478	Town of Byrdstown	VOID: Town o...	1107 - Checkin...	4,156.90		-4,630.20
Bill Pmt -Check	01/21/2019	1479	Town of Byrdstown	Town of Byrd...	1107 - Checkin...	1,568.54		-3,061.66
Bill Pmt -Check	03/15/2019	1497	Tennessee Departm...	Acct #: 3211...	1107 - Checkin...	0.00		-3,061.66
Bill	03/31/2019	Q119	City of Jellico	Jellico, TN Q1...	1107 - Checkin...	923.77		-2,137.89
Bill	03/31/2019	Q1 2019	Town of Byrdstown	Town of Byrd...	2405 - Franchi...	100.00		-2,037.89
Bill Pmt -Check	04/03/2019	1504	City of Jellico	Jellico, TN Q1...	1107 - Checkin...		3,614.10	-5,651.99
Bill Pmt -Check	04/03/2019	1505	City of Jellico	Jellico, TN Q1...	1107 - Checkin...		1,398.92	-7,050.91
Bill	04/10/2019	2018 ...	Tennessee Departm...	Town of Byrd...	1107 - Checkin...	1,551.56		-5,499.35
Bill Pmt -Check	04/10/2019	wife	Tennessee Departm...	2018 Franchis...	928 - Regulato...	630.97		-4,868.38
Bill Pmt -Check	04/25/2019	1513	City of Jellico	Jellico, TN Q4...	1107 - Checkin...	1,210.00		-6,078.38
Bill Pmt -Check	04/25/2019	1514	Town of Byrdstown	Town of Byrd...	1107 - Checkin...	3,614.10		-4,868.38
Bill	06/30/2019	Q2 2019	Town of Byrdstown	Town of Byrd...	1107 - Checkin...	1,398.92		-1,254.28
Bill	06/30/2019	Q219	City of Jellico	Jellico, TN Q2...	2405 - Franchi...		808.22	144.64
Bill	06/30/2019	2020 ...	Tennessee Departm...	Acct #: 34000...	2407 - Gross R...		2,106.76	-663.58
Total 2203 - Taxes						29,581.62	27,899.64	-2,770.34
								-10,038.98

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Accrual Basis

# Navitas TN NG, LLC

## General Ledger

As of June 30, 2019

Type	Date	Num	Name	Memo	Split	Debit	Credit	Balance
<b>2213 - Refunds</b>								
Total 2213 - Refunds								0.00
<b>2233 - Other</b>								0.00
Bill	01/01/2019	1901T...	Navitas Assets LLC		-SPLIT-			-102,693.29
Bill	01/03/2019	1467	Navitas Utility Corpo...		1107 · Checkin...	13,903.00	759.00	-103,452.29
Bill	01/04/2019	1468	Bank 7	VOID: Loan 1...	1107 · Checkin...	0.00		-89,549.29
Bill	01/11/2019	ACH ...	Bank 7	Loan 1032785	1107 · Checkin...	514.05		-89,549.29
Bill	01/11/2019	1470	Bank 7	Loan 1010633	1107 · Checkin...	4,270.00		-89,035.24
Bill	01/12/2019	1473	Fort Cobb Fuel Auth...		1107 · Checkin...	3,152.00		-84,765.24
Bill	01/22/2019	1480	Navitas Utility Corpo...		1107 · Checkin...	13,022.00		-81,613.24
Bill	01/26/2019	19012...	Bank 7	Loan 1010633	-SPLIT-		4,270.00	-68,591.24
Bill	01/31/2019	1481	Navitas Utility Corpo...		1107 · Checkin...	30,031.00		-72,861.24
Bill	01/31/2019	1901T...	Navitas Utility Corpo...		-SPLIT-		80,845.53	-42,830.24
Bill	01/31/2019	1901T...	Fort Cobb Fuel Auth...		-SPLIT-		346.00	-123,675.77
Bill	02/01/2019	1902T...	Navitas Assets LLC		-SPLIT-		759.00	-124,021.77
Bill	02/05/2019	Transfer	Navitas Utility Corpo...		1107 · Checkin...	12,005.00		-112,775.77
Bill	02/11/2019	1482	Navitas Utility Corpo...		1107 · Checkin...	4,011.00		-108,764.77
Bill	02/15/2019	1483	Navitas Utility Corpo...		1107 · Checkin...	4,915.00		-103,849.77
Bill	02/15/2019	19020...	Bank 7	Loan 1032785	427 · Interest ...		324.43	-104,174.20
Bill	02/19/2019	1484	Navitas Utility Corpo...		1107 · Checkin...	11,019.00		-93,155.20
Bill	02/19/2019	Form ...	Tennessee Public U...		1401 · Prepaid ...		3,410.55	-96,565.75
Bill	02/19/2019	1485	Tennessee Public U...		1107 · Checkin...	3,410.55		-93,155.20
Bill	02/20/2019	1486	Navitas Utility Corpo...		1107 · Checkin...	41,520.00		-51,635.20
Check	02/21/2019	1487	Navitas Utility Corpo...		1107 · Checkin...	2,521.00		-49,114.20
Check	02/25/2019	1488	Navitas Utility Corpo...		1107 · Checkin...	5,025.00		-44,089.20
Bill	02/26/2019	19022...	Bank 7	Loan 1010633	-SPLIT-		4,270.00	-48,359.20
Check	02/27/2019	1489	Navitas Utility Corpo...		1107 · Checkin...	13,027.00		-35,332.20
Bill	02/28/2019	Transfer	Bank 7	Loan 1010633	1107 · Checkin...	4,270.00		-31,062.20
Bill	02/28/2019	1902T...	Navitas Utility Corpo...		-SPLIT-		79,812.50	-110,874.70
Check	02/28/2019	1490	Fort Cobb Fuel Auth...		-SPLIT-		346.00	-111,220.70
Bill	03/01/2019	1903T...	Navitas Assets LLC		1107 · Checkin...	15,001.00		-96,219.70
Bill	03/01/2019	1491	Navitas Utility Corpo...		-SPLIT-		759.00	-96,978.70
Bill	03/04/2019	PGA F...	Tennessee Public U...	Navitas TN N...	1107 · Checkin...		25.00	-93,999.70
Bill	03/05/2019	19030...	Bank 7	Loan 1032785	427 · Interest ...		461.09	-94,460.79
Check	03/05/2019	xfer	Navitas Utility Corpo...		1107 · Checkin...	1,005.00		-93,455.79
Bill	03/08/2019	1492	Bank 7	Loan 1010633	1107 · Checkin...	4,270.00		-89,185.79
Bill	03/08/2019	1493	Bank 7	Loan 1032785	1107 · Checkin...	324.43		-88,861.36
Bill	03/08/2019	1494	Bank 7	Navitas TN N...	1107 · Checkin...	461.09		-88,400.27
Bill	03/08/2019	1495	Tennessee Public U...		1107 · Checkin...	25.00		-88,375.27
Bill	03/08/2019	1496	Navitas Utility Corpo...		1107 · Checkin...	1,008.00		-87,367.27
Bill	03/20/2019	Transfer	Navitas Utility Corpo...		1107 · Checkin...	26,019.00		-61,348.27
Bill	03/22/2019	Transfer	Navitas Utility Corpo...		1107 · Checkin...	10,000.00		-51,348.27
Bill	03/26/2019	1499	Navitas Utility Corpo...		1107 · Checkin...	7,022.00		-44,326.27
Bill	03/26/2019	19032...	Bank 7	Loan 1010633	1107 · Checkin...	11,026.00		-33,300.27
Bill	03/28/2019	1500	Navitas Utility Corpo...		-SPLIT-		4,270.00	-37,570.27
Bill	03/29/2019	1501	Navitas Utility Corpo...		1107 · Checkin...	7,028.00		-30,542.27
Bill	03/29/2019		Navitas Utility Corpo...		1107 · Checkin...	2,029.00		-28,513.27



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Accrual Basis

# Navitas TN NG, LLC General Ledger As of June 30, 2019

Type	Date	Num	Name	Memo	Split	Debit	Credit	Balance
Bill	03/31/2019	1903T...	Fort Cobb Fuel Auth...		-SPLIT-		346.00	-28,859.27
Bill	03/31/2019	1903T...	Navitas Utility Corpo...		-SPLIT-		59,939.03	-88,798.30
Bill	04/01/2019	1904T...	Navitas Assets LLC		-SPLIT-		759.00	-89,557.30
Bill	04/02/2019	1503	Navitas Utility Corpo...		1107 · Checkin...	11,002.00		-78,555.30
Bill	04/09/2019	1506	Navitas Utility Corpo...		1107 · Checkin...	1,009.00		-77,546.30
Bill	04/10/2019	1502	Bank 7	Loan 1010633	1107 · Checkin...	4,270.00		-73,276.30
Bill	04/10/2019	1507	Navitas Utility Corpo...		1107 · Checkin...	5,010.00		-68,266.30
Bill	04/16/2019	1509	Fort Cobb Fuel Auth...		1107 · Checkin...	1,384.00		-66,882.30
Bill	04/17/2019	1510	Navitas Utility Corpo...		1107 · Checkin...	4,253.27		-62,629.03
Check	04/19/2019	Transfer	Navitas Utility Corpo...		1107 · Checkin...	5,000.00		-57,629.03
Bill	04/22/2019	1511	Navitas Assets LLC		1107 · Checkin...	9,022.00		-48,607.03
Bill	04/22/2019	1512	Navitas Utility Corpo...		1107 · Checkin...	1,518.00		-47,089.03
Bill	04/25/2019	1515	Navitas Assets LLC		1107 · Checkin...	5,025.00		-42,064.03
Bill	04/25/2019	19042...	Navitas Utility Corpo...	Loan 1010633	-SPLIT-		4,270.00	-46,334.03
Bill	04/26/2019	Transfer	Navitas Utility Corpo...		1107 · Checkin...	4,026.00		-42,308.03
Bill	04/29/2019	Transfer	Navitas Utility Corpo...		1107 · Checkin...	2,029.00		-40,279.03
Bill	04/30/2019	1904T...	Fort Cobb Fuel Auth...		-SPLIT-		346.00	-40,625.03
Bill	04/30/2019	Transfer	Navitas Utility Corpo...		1107 · Checkin...	7,530.00		-33,095.03
Bill	04/30/2019	1904T...	Navitas Utility Corpo...		-SPLIT-		52,964.45	-86,059.48
Bill	05/01/2019	1905T...	Navitas Assets LLC		-SPLIT-		759.00	-86,818.48
Bill	05/07/2019	1518	Navitas Utility Corpo...		1107 · Checkin...	14,007.00		-72,811.48
Bill	05/10/2019	1517	Bank 7	Loan 1010633	1107 · Checkin...	4,270.00		-68,541.48
Bill	05/13/2019	1519	Navitas Utility Corpo...		1107 · Checkin...	8,013.00		-60,528.48
Bill	05/22/2019	1520	Navitas Utility Corpo...		1107 · Checkin...	14,022.00		-46,506.48
Bill	05/23/2019	1521	Navitas Utility Corpo...		1107 · Checkin...	6,023.00		-40,483.48
Bill	05/28/2019	19052...	Bank 7	Loan 1010633	-SPLIT-		4,270.00	-44,753.48
Bill	05/30/2019	Transfer	Navitas Utility Corpo...		1107 · Checkin...	10,030.00		-34,723.48
Bill	05/31/2019	1905T...	Fort Cobb Fuel Auth...		-SPLIT-		346.00	-35,069.48
Bill	05/31/2019	1522	Navitas Utility Corpo...		1107 · Checkin...	5,031.00		-30,038.48
Bill	05/31/2019	1905T...	Navitas Utility Corpo...		-SPLIT-		37,338.00	-67,376.48
Bill	06/01/2019	1906T...	Navitas Assets LLC		-SPLIT-		759.00	-68,135.48
Bill	06/05/2019	1525	Navitas Utility Corpo...		1107 · Checkin...	4,005.00		-64,130.48
Bill	06/06/2019	1526	Navitas Utility Corpo...		1107 · Checkin...	6,006.00		-58,124.48
Bill	06/07/2019	1524	Bank 7	Loan 1010633	1107 · Checkin...	4,270.00		-53,854.48
Bill	06/12/2019	1527	Navitas Utility Corpo...		1107 · Checkin...	5,012.00		-48,842.48
Bill	06/13/2019	1528	Navitas Utility Corpo...		1107 · Checkin...	3,013.00		-45,829.48
Bill	06/18/2019	1529	Navitas Utility Corpo...		1107 · Checkin...	2,018.00		-43,811.48
Bill	06/19/2019	1530	Navitas Utility Corpo...		1107 · Checkin...	4,019.00		-39,792.48
Bill	06/20/2019	1531	Navitas Assets LLC		1107 · Checkin...	1,518.00		-38,274.48
Bill	06/25/2019	1532	Navitas Utility Corpo...		1107 · Checkin...	4,025.00		-34,249.48
Bill	06/25/2019	19062...	Bank 7	Loan 1010633	-SPLIT-		4,270.00	-38,519.48
Bill	06/26/2019	1533	Navitas Utility Corpo...		1107 · Checkin...	6,026.00		-32,493.48
Bill	06/27/2019	1534	Navitas Utility Corpo...		1107 · Checkin...	8,027.00		-24,466.48
Bill	06/30/2019	1906T...	Fort Cobb Fuel Auth...		-SPLIT-		346.00	-24,812.48
Bill	06/30/2019	1906T...	Navitas Utility Corpo...		-SPLIT-		30,263.91	-55,076.39
Bill	06/30/2019	1812T...	Navitas Utility Corpo...	887 · Maintena...			401.38	-55,477.77
Total 2233 · Other						425,251.39	378,035.87	-55,477.77

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Accrual Basis

# Navitas TN NG, LLC

## General Ledger

As of June 30, 2019

Type	Date	Num	Name	Memo	Split	Debit	Credit	Balance
<b>2243 · Dividends declared</b>								
Total 2243 · Dividends declared								0.00
								0.00
<b>2250 · A/P due to Gasco</b>								0.00
Total 2250 · A/P due to Gasco								0.00
								0.00
<b>2200 · A/P - Other</b>								0.00
Total 2200 · A/P - Other								0.00
								0.00
<b>Total 2200 · A/P</b>						454,833.01	405,935.51	-65,516.75
<b>2100 · Payroll Liabilities</b>								0.00
Total 2100 · Payroll Liabilities								0.00
								0.00
<b>2300 · NP</b>								-75,000.00
<b>2307 · LOC - Bank 7</b>								-75,000.00
General Journal	01/04/2019	190104		Loan 1032785	1815 · ML KYNG			-75,000.00
General Journal	01/11/2019	190111		Partial payme...	1815 · ML KYNG			-85,000.00
General Journal	01/23/2019	190125		Paydown LOC	1107 · Checkin...	10,000.00	10,000.00	-75,000.00
General Journal	01/28/2019	190128		Paydown LOC	1107 · Checkin...	25,000.00		-50,000.00
General Journal	01/29/2019	190129		Paydown LOC	1107 · Checkin...	20,000.00		-30,000.00
General Journal	03/08/2019	190308		Paydown LOC	1107 · Checkin...	5,000.00		-25,000.00
General Journal	03/12/2019	190312		Paydown LOC	1107 · Checkin...	5,000.00		-20,000.00
General Journal	03/15/2019	190315		Paydown LOC	1107 · Checkin...	5,000.00		-15,000.00
General Journal	03/18/2019	190318		Paydown LOC	1107 · Checkin...	5,000.00		-10,000.00
General Journal	04/12/2019	190412		TNNG Loan fr...	1107 · Checkin...	10,000.00		0.00
General Journal	04/16/2019	190416		Paydown LOC	1107 · Checkin...	5,000.00	5,000.00	-5,000.00
General Journal	05/14/2019	190514		TNNG Loan fr...	1107 · Checkin...	5,000.00	5,000.00	-5,000.00
General Journal	05/20/2019	190520		Paydown LOC	1107 · Checkin...	5,000.00		0.00
General Journal	06/12/2019	190612		TNNG Loan fr...	1107 · Checkin...	10,000.00	10,000.00	-10,000.00
General Journal	06/19/2019	190619		TNNG LOC L...	1107 · Checkin...	5,000.00	5,000.00	-15,000.00
General Journal	06/20/2019	190620		Paydown LOC	1107 · Checkin...	1,000.00		-14,000.00
General Journal	06/21/2019	190621		Paydown LOC	1107 · Checkin...	1,000.00		-13,000.00
General Journal	06/24/2019	190624		Paydown LOC	1107 · Checkin...	2,000.00		-11,000.00
General Journal	06/26/2019	190626		Paydown LOC	1107 · Checkin...	4,000.00		-7,000.00
General Journal	06/27/2019	190627		TNNG LOC L...	1107 · Checkin...		8,000.00	-15,000.00
<b>Total 2307 · LOC - Bank 7</b>						103,000.00	43,000.00	-15,000.00
								0.00
<b>2315 · LM KYNG</b>								0.00
Total 2315 · LM KYNG								0.00
								0.00
<b>2321 · NUC - Bank 2 LOC</b>								0.00
Total 2321 · NUC - Bank 2 LOC								0.00
								0.00
<b>2300 · NP - Other</b>								0.00
Total 2300 · NP - Other								0.00
								0.00
<b>Total 2300 · NP</b>						103,000.00	43,000.00	-15,000.00

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Accrual Basis

# Navitas TN NG, LLC

## General Ledger

As of June 30, 2019

Type	Date	Num	Name	Memo	Split	Debit	Credit	Balance
<b>2400 - A/E</b>								
<b>2402 - Advlorem Tax Payable</b>								
Bill	01/08/2019	2018...	Campbell County Tr...	Property addr...	2203 · Taxes			-59,794.78
Bill	01/11/2019	2018...	Pickett County Trust...	Property addr...	2203 · Taxes	8,044.00		-11,493.00
Bill	01/16/2019	2019...	Jellico City Recorder	Property GA0...	2203 · Taxes	377.00		-3,449.00
General Journal	01/31/2019	190131		2019 Ad-Valo...	408 · Ad-Valor...	3,072.00		-3,072.00
General Journal	02/28/2019	190228		2019 Ad-Valo...	408 · Ad-Valor...		1,100.00	-1,100.00
General Journal	03/31/2019	190331		2019 Ad-Valo...	408 · Ad-Valor...		1,100.00	-2,200.00
General Journal	04/30/2019	190430		2019 Ad-Valo...	408 · Ad-Valor...		1,100.00	-3,300.00
General Journal	05/31/2019	190531		2019 Ad-Valo...	408 · Ad-Valor...		1,100.00	-4,400.00
General Journal	06/30/2019	190630		2019 Ad-Valo...	408 · Ad-Valor...		1,100.00	-5,500.00
							1,100.00	-6,600.00
Total 2402 · Advlorem Tax Payable						11,493.00	6,600.00	-6,600.00
<b>2404 - Customer Refunds Payable</b>								
Total 2404 · Customer Refunds Payable								-1,100.18
<b>2413 - Customer Deposits</b>								
Deposit	01/07/2019	19021...	Navitas TN NG LLC ...	4 Donny Broyl...	1125 · Checkin...		200.00	-19,265.00
Deposit	01/07/2019	19030...	Navitas TN NG LLC ...	4 James Hus...	1125 · Checkin...		200.00	-19,465.00
Deposit	01/14/2019	5133	Navitas TN NG LLC ...	8 Michael JO...	1125 · Checkin...		200.00	-19,665.00
Deposit	01/22/2019	19041...	Navitas TN NG LLC ...	14 Freddy Lay	1125 · Checkin...		200.00	-19,865.00
General Journal	01/31/2019	19021...		Deposit Applied	480.01 · Resid...	5,800.00		-20,065.00
General Journal	02/28/2019	19030...		Deposit Appli...	480.01 · Resid...	300.00		-14,265.00
Deposit	03/04/2019	5133	Navitas TN NG LLC ...	39 Arthur Dann	1107 · Checkin...		200.00	-13,965.00
General Journal	03/31/2019	19041...		Final 03/08/20...	480.01 · Resid...	200.00		-14,165.00
Deposit	04/01/2019	1141	Navitas TN NG LLC ...	59 Mike Munger	1107 · Checkin...		200.00	-13,965.00
Deposit	04/15/2019	109139	Navitas TN NG LLC ...	70 Jellico Me...	1107 · Checkin...		1,000.00	-14,165.00
Deposit	04/16/2019	19051...	Navitas TN NG LLC ...	70 Floyd Brown	1107 · Checkin...		200.00	-15,165.00
Deposit	04/26/2019	19051...	Navitas TN NG LLC ...	78 Robin Rac...	1107 · Checkin...		200.00	-15,365.00
General Journal	04/30/2019	19051...		Deposit Applied	480.01 · Resid...	200.00		-15,565.00
General Journal	04/30/2019	19051...		04/08/2019 - ...	480.01 · Resid...			-15,365.00
Deposit	05/09/2019	19060...	Navitas TN NG LLC ...	86 Jellico TN ...	1107 · Checkin...	200.00		-14,765.00
General Journal	05/31/2019	19060...		Deposit Applied	480.01 · Resid...	0.00	500.00	-15,265.00
General Journal	05/31/2019	19060...		05/08/2019 - ...	480.01 · Resid...	0.00		-15,265.00
General Journal	06/30/2019	19071...		Deposit Applied	480.01 · Resid...	0.00		-15,265.00
Total 2413 · Customer Deposits						7,100.00	3,100.00	-15,265.00

**Navitas TN NG, LLC**  
**General Ledger**  
As of June 30, 2019

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## Accrual Basis

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Accrual Basis

# Navitas TN NG, LLC General Ledger As of June 30, 2019

Type	Date	Num	Name	Memo	Split	Debit	Credit	Balance
General Journal	05/14/2019	190514	Navitas TN NG LLC ...	2015 - 3rd ref...	1243 · Custom...	0.00		-5,034.20
General Journal	05/14/2019	190514	Navitas TN NG LLC ...	2016 - 2nd ref...	1243 · Custom...	0.00		-5,034.20
General Journal	05/14/2019	190514	Navitas TN NG LLC ...	2017 - 1st ref...	1243 · Custom...	0.00		-5,034.20
General Journal	05/14/2019	190514	Navitas TN NG LLC ...	2017 - 1st ref...	1243 · Custom...	0.00		-5,034.20
Total 2414 · Refundable Aid-To-Construct								
						2,000.00	0.00	-5,034.20
<b>2415 · Level Pay Customers</b>								
General Journal	01/07/2019	19010...		Adj level pay ...	1243 · Custom...	3,283.47		-20,902.40
General Journal	01/31/2019	19021...		Adj level pay ...	1243 · Custom...	4,394.98		-17,618.93
General Journal	02/28/2019	19030...		Adj level pay ...	1243 · Custom...		2,628.00	-13,223.95
General Journal	03/31/2019	19041...		Adj level pay ...	1243 · Custom...	7,797.85		-15,851.95
General Journal	04/30/2019	19051...		Adj level pay ...	1243 · Custom...	601.77		-8,054.10
General Journal	05/31/2019	19060...		Adj level pay ...	1243 · Custom...		2,170.70	-7,452.33
General Journal	06/30/2019	19071...		Adj level pay ...	1243 · Custom...		1,879.25	-9,623.03
Total 2415 · Level Pay Customers								
						16,078.07	6,677.95	-11,502.28
<b>2419 · Acc Deposit Interest</b>								
Total 2419 · Acc Deposit Interest								
								0.00
								0.00
<b>2450 · ACA liability from seller</b>								
Total 2450 · ACA liability from seller								
								0.00
								0.00
<b>2499 · EEP Collections Payable</b>								
Total 2499 · EEP Collections Payable								
								0.00
								0.00
<b>2400 · A/E - Other</b>								
Total 2400 · A/E - Other								
								0.00
								0.00
Total 2400 · A/E								
						36,671.07	16,377.95	-39,501.66
<b>2403 · Sales Tax Payable</b>								
<b>2405 · Franchise Tax</b>								
General Journal	01/15/2019	19011...	Tennessee Departm...	Sidney Jones ...	480.01 · Resid...		3.45	-59,667.28
General Journal	01/31/2019	19021...	Tennessee Departm...	02/07/2019 Bi...	480.01 · Resid...		1,137.80	-2,522.23
General Journal	01/31/2019	19021...	Tennessee Departm...	02/07/2019 Bi...	480.01 · Resid...		624.57	-3,663.48
General Journal	01/31/2019	19021...	Tennessee Departm...	02/07/2019 Bi...	480.01 · Resid...		264.12	-4,288.05
General Journal	01/31/2019	19021...	Tennessee Departm...	01/08/2019 - ...	480.01 · Resid...		0.68	-4,552.17
General Journal	01/31/2019	19021...	Tennessee Departm...	Danny Taylor ...	480.01 · Resid...	35.37		-4,552.85
General Journal	01/31/2019	19021...	Tennessee Departm...	Danny Taylor ...	480.01 · Resid...		2.62	-4,517.48
General Journal	02/28/2019	19030...	Tennessee Departm...	03/07/2019 Bi...	480.01 · Resid...		1,002.34	-4,520.10
General Journal	02/28/2019	19030...	Tennessee Departm...	03/07/2019 Bi...	480.01 · Resid...		407.08	-5,522.44
General Journal	02/28/2019	19030...	Tennessee Departm...	03/07/2019 Bi...	480.01 · Resid...		243.79	-5,929.52
General Journal	03/31/2019	19041...	Tennessee Departm...	04/07/2019 Bi...	480.01 · Resid...		844.78	-6,173.31
General Journal	03/31/2019	19041...	Tennessee Departm...	04/07/2019 Bi...	480.01 · Resid...		343.48	-7,018.09
General Journal	03/31/2019	19041...	Tennessee Departm...	04/07/2019 Bi...	480.01 · Resid...		196.77	-7,361.57
General Journal	03/31/2019	19041...	Tennessee Departm...	Final 03/08/20...	480.01 · Resid...		3.12	-7,558.34
General Journal	03/31/2019	19041...	Tennessee Departm...	Final 03/08/20...	480.01 · Resid...		45.31	-7,561.46
Bill	03/31/2019	Q119	City of Jellico	Jellico, TN Q1...	2203 · Taxes	3,614.10		-7,606.77
Total 2403 · Sales Tax Payable								
								-3,992.67

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Accrual Basis

# Navitas TN NG, LLC General Ledger As of June 30, 2019

Type	Date	Num	Name	Memo	Split	Debit	Credit	Balance
Bill	03/31/2019	Q1 2019	Town of Byrdstown	Town of Byrd...	2203 · Taxes			-2,593.75
General Journal	03/31/2019	190331		1/4 2019 Fran...	928 · Regulator...	1,398.92	300.00	-2,893.75
General Journal	04/30/2019	19051...	Tennessee Departm...	06/07/2018 Bi...	480.01 · Resid...		368.15	-3,261.90
General Journal	04/30/2019	19051...	Tennessee Departm...	06/07/2018 Bi...	480.01 · Resid...		262.99	-3,524.89
General Journal	04/30/2019	19051...	Tennessee Departm...	06/07/2018 Bi...	480.01 · Resid...		31.12	-3,556.01
General Journal	04/30/2019	19051...	Tennessee Departm...	04/08/2019 -	480.01 · Resid...		4.42	-3,560.43
General Journal	05/07/2019	19060...	Tennessee Departm...	Janice Barton...	480.01 · Resid...	4.45		-3,555.98
General Journal	05/07/2019	19060...	Tennessee Departm...	06/07/2019 Bi...	480.01 · Resid...		1.24	-3,557.22
General Journal	05/31/2019	19060...	Tennessee Departm...	06/07/2019 Bi...	480.01 · Resid...		85.31	-3,642.53
General Journal	05/31/2019	19060...	Tennessee Departm...	06/07/2019 Bi...	480.01 · Resid...		112.36	-3,754.89
General Journal	05/31/2019	19060...	Tennessee Departm...	06/07/2019 Bi...	480.01 · Resid...		2.97	-3,757.86
General Journal	05/31/2019	19060...	Tennessee Departm...	05/08/2019 -	480.01 · Resid...		0.43	-3,758.29
General Journal	06/30/2019	190630	Tennessee Departm...	2/4 2019 Fran...	928 · Regulator...		300.00	-4,058.29
General Journal	06/30/2019	19071...	Tennessee Departm...	07/07/2019 B	480.01 · Resid...		45.72	-4,104.01
General Journal	06/30/2019	19071...	Tennessee Departm...	07/07/2019 B	480.01 · Resid...		133.45	-4,237.46
General Journal	06/30/2019	19070...	Tennessee Departm...	07/07/2019 B	480.01 · Resid...		2.78	-4,240.24
Bill	06/30/2019	Q2 2019	Town of Byrdstown	06/08/2019 -	480.01 · Resid...	808.22	0.49	-4,240.73
Bill	06/30/2019	Q219	City of Jellico	Town of Byrd...	2203 · Taxes	2,106.76		-3,432.51
				Jellico, TN Q2...	2203 · Taxes			-1,325.75
Total 2405 · Franchise Tax						7,967.82	6,771.34	-1,325.75
2406 · Sales Tax - State, County, City								
Check	01/24/2019	Transfer	Tennessee Departm...	Sales Tax Pa...	1107 · Checkin...			-3,005.54
General Journal	01/31/2019	19021...		02/07/2019 Bi...	480.01 · Resid...	1,142.00		-1,863.54
General Journal	01/31/2019	19021...		02/07/2019 Bi...	480.01 · Resid...	0.00		-1,863.54
General Journal	01/31/2019	19021...		02/07/2019 Bi...	480.01 · Resid...	0.00		-1,863.54
General Journal	01/31/2019	19021...		02/07/2019 Bi...	480.01 · Resid...	0.00		-1,863.54
General Journal	01/31/2019	19021...		02/07/2019 Bi...	480.01 · Resid...		1,257.06	-3,120.60
General Journal	01/31/2019	19021...		02/07/2019 Bi...	480.01 · Resid...		20.09	-3,140.69
General Journal	01/31/2019	19021...		02/07/2019 Bi...	480.01 · Resid...			-3,140.69
General Journal	02/13/2019	19030...		City Tax Char...	1243 · Custom...	44.25	453.65	-3,594.34
Check	02/22/2019	Transfer	Tennessee Departm...	Sales Tax Pa...	1107 · Checkin...	1,769.00		-3,550.09
General Journal	02/28/2019	19030...		03/07/2019 Bi...	480.01 · Resid...	0.00		-1,781.09
General Journal	02/28/2019	19030...		03/07/2019 Bi...	480.01 · Resid...	0.00		-1,781.09
General Journal	02/28/2019	19030...		03/07/2019 Bi...	480.01 · Resid...	0.00		-1,781.09
General Journal	02/28/2019	19030...		03/07/2019 Bi...	480.01 · Resid...	0.00		-1,781.09
General Journal	02/28/2019	19030...		03/07/2019 Bi...	480.01 · Resid...		1,064.41	-2,845.50
General Journal	02/28/2019	19030...		03/07/2019 Bi...	480.01 · Resid...			-2,845.50
Check	03/22/2019	Transfer	Tennessee Departm...	Sales Tax Pa...	1107 · Checkin...	1,710.00	439.79	-3,285.29
General Journal	03/31/2019	19041...		04/07/2019 Bi...	480.01 · Resid...	0.00		-1,575.29
General Journal	03/31/2019	19041...		04/07/2019 Bi...	480.01 · Resid...	0.00		-1,575.29
General Journal	03/31/2019	19041...		04/07/2019 Bi...	480.01 · Resid...	0.00		-1,575.29
General Journal	03/31/2019	19041...		04/07/2019 Bi...	480.01 · Resid...	0.00		-1,575.29
General Journal	03/31/2019	19041...		04/07/2019 Bi...	480.01 · Resid...		822.06	-2,397.35
General Journal	03/31/2019	19041...		04/07/2019 Bi...	480.01 · Resid...	0.00		-2,397.35
General Journal	03/31/2019	19041...		Final 03/08/20...	480.01 · Resid...		369.40	-2,766.75
Check	04/24/2019	Transfer	Tennessee Departm...	Sales Tax Pa...	1107 · Checkin...	1,314.00	126.86	-2,893.61
General Journal	04/30/2019	19051...		06/07/2018 Bi...	480.01 · Resid...	0.00		-1,579.61

# Navitas TN NG, LLC

## General Ledger

As of June 30, 2019

Type	Date	Num	Name	Memo	Split	Debit	Credit	Balance
General Journal	04/30/2019	19051...	Tennessee Departm...	06/07/2018 Bi...	480.01 · Resid...	0.00		-1,579.61
General Journal	04/30/2019	19051...	Tennessee Departm...	06/07/2018 Bi...	480.01 · Resid...	0.00		-1,579.61
General Journal	04/30/2019	19051...	Tennessee Departm...	06/07/2018 Bi...	480.01 · Resid...		532.51	-2,112.12
General Journal	04/30/2019	19051...	Tennessee Departm...	06/07/2018 Bi...	480.01 · Resid...	0.00		-2,112.12
General Journal	04/30/2019	19051...	Tennessee Departm...	06/07/2018 Bi...	480.01 · Resid...	0.00		-2,112.12
General Journal	04/30/2019	19051...	Tennessee Departm...	06/07/2018 Bi...	480.01 · Resid...	0.00		-2,112.12
Check	05/22/2019	Transfer	Tennessee Departm...	06/07/2018 Bi...	480.01 · Resid...	1,195.00	46.76	-2,158.88
General Journal	05/31/2019	19060...	Tennessee Departm...	Sales Tax Pa...	1107 · Checkin...	0.00		-963.88
General Journal	05/31/2019	19060...	Tennessee Departm...	06/07/2019 Bi...	480.01 · Resid...	0.00		-963.88
General Journal	05/31/2019	19060...	Tennessee Departm...	06/07/2019 Bi...	480.01 · Resid...	0.00		-963.88
General Journal	05/31/2019	19060...	Tennessee Departm...	06/07/2019 Bi...	480.01 · Resid...	0.00		-963.88
General Journal	05/31/2019	19060...	Tennessee Departm...	06/07/2019 Bi...	480.01 · Resid...	0.00	324.54	-1,288.42
General Journal	05/31/2019	19060...	Tennessee Departm...	06/07/2019 Bi...	480.01 · Resid...	0.00		-1,288.42
General Journal	05/31/2019	19060...	Tennessee Departm...	06/07/2019 Bi...	480.01 · Resid...	0.00		-1,288.42
General Journal	05/31/2019	19060...	Tennessee Departm...	06/07/2019 Bi...	480.01 · Resid...	0.00		-1,288.42
Check	06/21/2019	Transfer	Tennessee Departm...	06/07/2019 Bi...	480.01 · Resid...	579.00	5.00	-1,293.42
General Journal	06/30/2019	19071...	Tennessee Departm...	Sales Tax Pa...	1107 · Checkin...	0.00		-714.42
General Journal	06/30/2019	19071...	Tennessee Departm...	07/07/2019 B...	480.01 · Resid...	0.00		-714.42
General Journal	06/30/2019	19071...	Tennessee Departm...	07/07/2019 B...	480.01 · Resid...	0.00		-714.42
General Journal	06/30/2019	19071...	Tennessee Departm...	07/07/2019 B...	480.01 · Resid...	0.00		-714.42
General Journal	06/30/2019	19071...	Tennessee Departm...	07/07/2019 B...	480.01 · Resid...	0.00		-714.42
General Journal	06/30/2019	19071...	Tennessee Departm...	07/07/2019 B...	480.01 · Resid...	0.00	311.20	-1,025.62
General Journal	06/30/2019	19071...	Tennessee Departm...	07/07/2019 B...	480.01 · Resid...	0.00		-1,025.62
General Journal	06/30/2019	19071...	Tennessee Departm...	07/07/2019 B...	480.01 · Resid...	0.00		-1,025.62
General Journal	06/30/2019	19071...	Tennessee Departm...	07/07/2019 B...	480.01 · Resid...	0.00	4.62	-1,030.24
General Journal	06/30/2019	19070...	Tennessee Departm...	06/08/2019 - ...	480.01 · Resid...	1.81		-1,032.05
Total 2406 · Sales Tax - State, County, City						7,753.25	5,779.76	-1,032.05
<b>2407 · Gross Receipts Tax</b>								
General Journal	01/15/2019	19011...	Tennessee Departm...	Sidney Jones ...	480.01 · Resid...		4.14	-54,139.51
General Journal	01/31/2019	19021...	Tennessee Departm...	02/07/2019 Bi...	480.01 · Resid...		1,563.68	-54,143.65
General Journal	01/31/2019	19021...	Tennessee Departm...	02/07/2019 Bi...	480.01 · Resid...		865.45	-55,707.33
General Journal	01/31/2019	19021...	Tennessee Departm...	02/07/2019 Bi...	480.01 · Resid...		396.19	-56,572.78
General Journal	01/31/2019	19021...	Tennessee Departm...	01/08/2019 - ...	480.01 · Resid...		0.82	-56,968.97
General Journal	01/31/2019	19021...	Tennessee Departm...	Danny Taylor ...	480.01 · Resid...	42.44		-56,969.79
General Journal	01/31/2019	19021...	Tennessee Departm...	Danny Taylor ...	480.01 · Resid...		3.14	-56,927.35
General Journal	02/28/2019	19030...	Tennessee Departm...	03/07/2019 Bi...	480.01 · Resid...		1,382.43	-56,930.49
General Journal	02/28/2019	19030...	Tennessee Departm...	03/07/2019 Bi...	480.01 · Resid...		546.20	-58,312.92
General Journal	02/28/2019	19030...	Tennessee Departm...	03/07/2019 Bi...	480.01 · Resid...		365.68	-58,859.12
General Journal	02/28/2019	19030...	Tennessee Departm...	03/07/2019 Bi...	480.01 · Resid...		1.02	-59,224.80
General Journal	03/31/2019	19041...	Tennessee Departm...	02/08/2019 - ...	480.01 · Resid...		1,179.04	-59,225.82
General Journal	03/31/2019	19041...	Tennessee Departm...	04/07/2019 Bi...	480.01 · Resid...		475.39	-60,404.86
General Journal	03/31/2019	19041...	Tennessee Departm...	04/07/2019 Bi...	480.01 · Resid...		295.17	-60,880.25
General Journal	03/31/2019	19041...	Tennessee Departm...	Final 03/08/20...	480.01 · Resid...		3.75	-61,175.42
General Journal	03/31/2019	19041...	Tennessee Departm...	Final 03/08/20...	480.01 · Resid...		54.37	-61,179.17
General Journal	04/30/2019	19051...	Tennessee Departm...	06/07/2018 Bi...	480.01 · Resid...		503.45	-61,233.54
General Journal	04/30/2019	19051...	Tennessee Departm...	06/07/2018 Bi...	480.01 · Resid...		354.73	-61,736.99
General Journal	04/30/2019	19051...	Tennessee Departm...	06/07/2018 Bi...	480.01 · Resid...		46.67	-62,091.72
General Journal	04/30/2019	19051...	Tennessee Departm...	06/07/2018 Bi...	480.01 · Resid...		5.31	-62,138.39
General Journal	05/07/2019	19060...	Tennessee Departm...	Janice Barton ...	480.01 · Resid...	5.34		-62,143.70
General Journal	05/07/2019	19060...	Tennessee Departm...	Janice Barton ...	480.01 · Resid...		1.48	-62,138.36
General Journal	05/07/2019	19060...	Tennessee Departm...	Janice Barton ...	480.01 · Resid...			-62,139.84

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Accrual Basis

# Navitas TN NG, LLC

## General Ledger

As of June 30, 2019

Type	Date	Numb	Name	Memo	Split	Debit	Credit	Balance
General Journal	05/31/2019	19060...	Tennessee Departm...	06/07/2019 Bi...	480.01 · Resid...		122.79	-62,262.63
General Journal	05/31/2019	19060...	Tennessee Departm...	06/07/2019 Bi...	480.01 · Resid...		141.77	-62,404.40
General Journal	05/31/2019	19060...	Tennessee Departm...	06/07/2019 Bi...	480.01 · Resid...		4.45	-62,408.85
General Journal	05/31/2019	19060...	Tennessee Departm...	05/08/2019 - ...	480.01 · Resid...		0.52	-62,409.37
General Journal	06/30/2019	19071...	Tennessee Departm...	07/07/2019 B...	480.01 · Resid...		68.68	-62,478.05
General Journal	06/30/2019	19071...	Tennessee Departm...	07/07/2019 B...	480.01 · Resid...		172.61	-62,650.66
General Journal	06/30/2019	19071...	Tennessee Departm...	07/07/2019 B...	480.01 · Resid...		4.17	-62,654.83
General Journal	06/30/2019	19070...	Tennessee Departm...	06/08/2019 - ...	480.01 · Resid...		1.33	-62,656.16
Bill	06/30/2019	2020 ...	Tennessee Departm...	2019-2020 St...	2203 · Taxes	7,268.64		-55,387.52
Total 2407 · Gross Receipts Tax						7,316.42	8,564.43	-55,387.52
<b>2408 · County Tax</b>								0.00
Total 2408 · County Tax								0.00
<b>2409 · City Tax</b>								0.00
Total 2409 · City Tax								0.00
<b>2420 · Jellico Franchise, Attorney Fee</b>								0.00
Total 2420 · Jellico Franchise, Attorney Fee								0.00
<b>2403 · Sales Tax Payable - Other</b>								0.00
Total 2403 · Sales Tax Payable - Other								0.00
Total 2403 · Sales Tax Payable						23,037.49	21,115.53	-57,745.32
<b>2500 · BIEC</b>								0.00
<b>2521 · ACA liability</b>								0.00
Total 2521 · ACA liability								0.00
<b>2522 · Prepaid gas calc - Ind</b>								0.00
Total 2522 · Prepaid gas calc - Ind								0.00
<b>2523 · Prepaid gas calc - Agr</b>								0.00
Total 2523 · Prepaid gas calc - Agr								0.00
<b>2500 · BIEC - Other</b>								0.00
Total 2500 · BIEC - Other								0.00
Total 2500 · BIEC								0.00



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Accrual Basis

# Navitas TN NG, LLC

## General Ledger

As of June 30, 2019

Type	Date	Nam	Memo	Split	Debit	Credit	Balance
<b>2600 - CPLTD</b>							
2607 - Bank 7 - System Loan							
Bill	01/26/2019	Bank 7	Loan 1010633	2233 - Other		102.54	-20,507.05
Bill	02/26/2019	Bank 7	Loan 1010633	2233 - Other		103.05	-20,507.05
Bill	03/26/2019	Bank 7	Loan 1010633	2233 - Other		103.56	-20,609.59
Bill	04/25/2019	Bank 7	Loan 1010633	2233 - Other		104.08	-20,712.64
Bill	05/28/2019	Bank 7	Loan 1010633	2233 - Other		104.60	-20,816.20
Bill	06/25/2019	Bank 7	Loan 1010633	2233 - Other		105.12	-20,920.28
Total 2607 - Bank 7 - System Loan					0.00	622.95	-21,024.88
2627 - Bank 2 - system loan TN							-21,130.00
Total 2627 - Bank 2 - system loan TN							-21,130.00
2600 - CPLTD - Other							
Total 2600 - CPLTD - Other							0.00
Total 2600 - CPLTD					0.00	622.95	0.00
<b>2700 - LTD</b>							
2707 - Bank 7 - System Loan							
Bill	01/26/2019	Bank 7	Loan 1010633	2233 - Other	1,764.97		-450,841.88
Bill	02/26/2019	Bank 7	Loan 1010633	2233 - Other	1,773.79		-450,841.88
Bill	03/26/2019	Bank 7	Loan 1010633	2233 - Other	1,782.66		-449,076.91
Bill	04/25/2019	Bank 7	Loan 1010633	2233 - Other	1,791.58		-447,303.12
Bill	05/28/2019	Bank 7	Loan 1010633	2233 - Other	1,800.53		-445,520.46
Bill	06/25/2019	Bank 7	Loan 1010633	2233 - Other	1,809.54		-443,728.88
Total 2707 - Bank 7 - System Loan					10,723.07	0.00	-441,928.35
2727 - Bank 2 - system loan TN							-440,118.81
Total 2727 - Bank 2 - system loan TN							-440,118.81
2799 - J&DA seller loan							
Total 2799 - J&DA seller loan							0.00
2700 - LTD - Other							0.00
Total 2700 - LTD - Other							0.00
Total 2700 - LTD					10,723.07	0.00	0.00
<b>2800 - DL</b>							
2821 - Deferred tax liability							
Total 2821 - Deferred tax liability							-440,118.81
2800 - DL - Other							0.00
Total 2800 - DL - Other							0.00
Total 2800 - DL							0.00

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Accrual Basis

# Navitas TN NG, LLC

## General Ledger

As of June 30, 2019

Type	Date	Nu	Name	Memo	Split	Debit	Credit	Balance
<b>2900 · Minority interest</b>								
Total 2900 · Minority interest								0.00
<b>3000 · Opening Bal Equity</b>								0.00
<b>3103 · Member Interest</b>								
General Journal	02/28/2019	190228						-565,378.72
General Journal	05/22/2019	190522					1,600.00	-492,978.72
			Investment fro...				9,621.00	-494,578.72
			Xfer from N.A...					-504,199.72
Total 3103 · Member Interest						0.00	11,221.00	-504,199.72
<b>3000 · Opening Bal Equity - Other</b>								
Total 3000 · Opening Bal Equity - Other								-72,400.00
Total 3000 · Opening Bal Equity								-72,400.00
<b>30700 · Members Draw</b>								
Total 30700 · Members Draw						0.00	11,221.00	-576,599.72
<b>3900 · Retained Earnings</b>								
Total 3900 · Retained Earnings								0.00
<b>3999 · Returned Cash Flow</b>								
General Journal	04/17/2019	Transfer						0.00
General Journal	04/18/2019	Transfer						0.00
General Journal	04/24/2019	Transfer						584,093.71
			Pay back TN...					584,093.71
			Pay back TN...					52,978.72
			Pay back TN...					62,978.72
			Pay back TN...					67,978.72
			Pay back TN...					77,978.72
Total 3999 · Returned Cash Flow						25,000.00	0.00	77,978.72
<b>Revenue</b>								
<b>414 · Other Utility Operating Income</b>								
<b>414.91 · Prior Period Billing Adj</b>								0.00
Total 414.91 · Prior Period Billing Adj								0.00
<b>414.96 · Unbilled Revenues</b>								0.00
General Journal	03/31/2019	180331						0.00
			Q1 gas balance			5,907.00		5,907.00
Total 414.96 · Unbilled Revenues						5,907.00	0.00	5,907.00
<b>414.98 · Sale tax remuneration</b>								0.00
Total 414.98 · Sale tax remuneration								0.00
<b>414 · Other Utility Operating Income - Other</b>								0.00
Total 414 · Other Utility Operating Income - Other								0.00
Total 414 · Other Utility Operating Income						5,907.00	0.00	5,907.00
<b>480 · Customer Classes</b>								
<b>4121 · Resident/Comm Tariff</b>								0.00
Total 4121 · Resident/Comm Tariff								0.00

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Accrual Basis

# Navitas TN NG, LLC

## General Ledger

As of June 30, 2019

Type	Date	Nm	Name	Memo	Split	Debit	Credit	Balance
<b>4123 · Agricultural Tariff</b>								
Total 4123 · Agricultural Tariff								0.00
<b>4171 · Resident/Comm PGA</b>								
Total 4171 · Resident/Comm PGA								0.00
<b>4173 · Agricultural PGA</b>								
Total 4173 · Agricultural PGA								0.00
<b>4197 · Customer Meter Charge</b>								
Total 4197 · Customer Meter Charge								0.00
<b>480.01 · Residential Tariff</b>								
General Journal	01/15/2019	19011...						0.00
General Journal	01/31/2019	19021...					87.33	-87.33
General Journal	01/31/2019	19021...					32,582.24	-32,669.57
General Journal	01/31/2019	19021...					19.76	-32,689.33
General Journal	01/31/2019	19021...				861.66		-31,827.67
General Journal	01/31/2019	19021...					66.66	-31,894.33
General Journal	02/28/2019	19030...					29,052.30	-60,946.63
General Journal	02/28/2019	19030...					21.35	-60,967.98
General Journal	03/31/2019	19041...					24,885.73	-85,853.71
General Journal	03/31/2019	19041...					83.47	-85,937.18
General Journal	04/30/2019	19051...					11,339.79	-97,276.97
General Journal	04/30/2019	19051...					122.42	-97,399.39
General Journal	05/07/2019	19060...				111.98		-97,287.41
General Journal	05/07/2019	19060...					33.27	-97,320.68
General Journal	05/31/2019	19060...					2,985.03	-100,305.71
General Journal	05/31/2019	19060...					13.32	-100,319.03
General Journal	06/30/2019	19071...					1,685.01	-102,004.04
General Journal	06/30/2019	19070...					33.16	-102,037.20
Total 480.01 · Residential Tariff						973.64	103,010.84	-102,037.20
<b>480.02 · Residential Cust Chrg</b>								
General Journal	01/31/2019	19021...						0.00
General Journal	01/31/2019	19021...					4,005.00	-4,005.00
General Journal	01/31/2019	19021...				0.00		-4,005.00
General Journal	01/31/2019	19021...				9.00		-3,996.00
General Journal	02/28/2019	19030...					9.00	-4,005.00
General Journal	02/28/2019	19030...					3,987.00	-7,992.00
General Journal	03/31/2019	19041...					9.00	-8,001.00
General Journal	03/31/2019	19041...					3,969.00	-11,970.00
General Journal	04/30/2019	19051...					27.00	-11,997.00
General Journal	04/30/2019	19051...					3,915.00	-15,912.00
General Journal	05/07/2019	19060...				9.00	54.00	-15,966.00
General Journal	05/07/2019	19060...					9.00	-15,975.00
General Journal	05/31/2019	19060...					3,888.00	-15,966.00
General Journal	05/31/2019	19060...					9.00	-19,854.00
General Journal	05/31/2019	19060...						-19,863.00

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Accrual Basis

# Navitas TN NG, LLC

## General Ledger

As of June 30, 2019

Type	Date	Nm	Name	Memo	Split	Debit	Credit	Balance
General Journal	06/30/2019	19071...		07/07/2019 B...	480.01 · Resid...		3,870.00	-23,733.00
General Journal	06/30/2019	19070...		06/08/2019 - ...	480.01 · Resid...		18.00	-23,751.00
Total 480.02 · Residential Cust Chrg								
<b>480.09 · Residential PGA</b>								
General Journal	01/15/2019	19011...		Sidney Jones ...	480.01 · Resid...			0.00
General Journal	01/31/2019	19021...		02/07/2019 Bi...	480.01 · Resid...		50.52	-50.52
General Journal	01/31/2019	19021...		01/08/2019 - ...	480.01 · Resid...		19,766.52	-19,817.04
General Journal	01/31/2019	19021...		Danny Taylor ...	480.01 · Resid...		7.58	-19,824.62
General Journal	01/31/2019	19021...		Danny Taylor ...	480.01 · Resid...	553.11		-19,271.51
General Journal	02/28/2019	19030...		Danny Taylor ...	480.01 · Resid...		38.11	-19,309.62
General Journal	02/28/2019	19030...		03/07/2019 Bi...	480.01 · Resid...		17,304.23	-36,613.85
General Journal	02/28/2019	19030...		02/08/2019 - ...	480.01 · Resid...		12.59	-36,626.44
General Journal	03/31/2019	19041...		04/07/2019 Bi...	480.01 · Resid...		14,675.72	-51,302.16
General Journal	03/31/2019	19051...		Final 03/08/20...	480.01 · Resid...		41.43	-51,343.59
General Journal	04/30/2019	19051...		06/07/2018 Bi...	480.01 · Resid...		5,565.34	-56,908.93
General Journal	04/30/2019	19051...		04/08/2019 - ...	480.01 · Resid...		54.56	-56,963.49
General Journal	05/07/2019	19060...		Janice Barton...	480.01 · Resid...	66.18		-56,897.31
General Journal	05/07/2019	19060...		Janice Barton...	480.01 · Resid...		16.17	-56,913.48
General Journal	05/31/2019	19060...		06/07/2019 Bi...	480.01 · Resid...		1,155.46	-58,068.94
General Journal	05/31/2019	19060...		05/08/2019 - ...	480.01 · Resid...		4.04	-58,072.98
General Journal	06/30/2019	19071...		07/07/2019 B...	480.01 · Resid...		670.17	-58,743.15
General Journal	06/30/2019	19070...		06/08/2019 - ...	480.01 · Resid...		11.12	-58,754.27
Total 480.09 · Residential PGA								
<b>481.11 · Commercial Tariff</b>								
General Journal	01/31/2019	19021...		02/07/2019 Bi...	480.01 · Resid...		22,518.96	0.00
General Journal	02/28/2019	19030...		03/07/2019 Bi...	480.01 · Resid...		15,809.73	-22,518.96
General Journal	03/31/2019	19041...		04/07/2019 Bi...	480.01 · Resid...		13,171.49	-38,328.69
General Journal	03/31/2019	19041...		Final 03/09/20...	480.01 · Resid...		1,113.11	-51,500.18
General Journal	04/30/2019	19051...		06/07/2018 Bi...	480.01 · Resid...		8,387.45	-52,613.29
General Journal	05/31/2019	19060...		06/07/2019 Bi...	480.01 · Resid...		3,116.27	-61,000.74
General Journal	06/30/2019	19071...		07/07/2019 B...	480.01 · Resid...		3,545.64	-64,117.01
Total 481.11 · Commercial Tariff								
<b>481.12 · Commercial Cust Chrg</b>								
General Journal	01/31/2019	19021...		02/07/2019 Bi...	480.01 · Resid...		873.00	0.00
General Journal	02/28/2019	19030...		03/07/2019 Bi...	480.01 · Resid...		873.00	-873.00
General Journal	03/31/2019	19041...		04/07/2019 Bi...	480.01 · Resid...		873.00	-1,746.00
General Journal	03/31/2019	19041...		Final 03/08/20...	480.01 · Resid...		9.00	-2,619.00
General Journal	04/30/2019	19051...		06/07/2018 Bi...	480.01 · Resid...		873.00	-2,628.00
General Journal	05/31/2019	19060...		06/07/2019 Bi...	480.01 · Resid...		873.00	-3,501.00
General Journal	06/30/2019	19071...		07/07/2019 B...	480.01 · Resid...		873.00	-4,374.00
Total 481.12 · Commercial Cust Chrg								
Total 481.12 · Commercial Cust Chrg								
						0.00	5,247.00	-5,247.00

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Accrual Basis

# Navitas TN NG, LLC

## General Ledger

As of June 30, 2019

Type	Date	Num	Name	Memo	Split	Debit	Credit	Balance
<b>481.19 · Commercial PGA</b>								
General Journal	01/31/2019	19021...			480.01 · Resid...		16,287.13	0.00
General Journal	02/28/2019	19030...			480.01 · Resid...		10,470.16	-16,287.13
General Journal	03/31/2019	19041...			480.01 · Resid...		8,957.75	-26,757.29
General Journal	03/31/2019	19041...			480.01 · Resid...		699.20	-35,715.04
General Journal	04/30/2019	19051...			480.01 · Resid...		5,593.24	-36,414.24
General Journal	05/31/2019	19060...			480.01 · Resid...		1,878.47	-42,007.48
General Journal	06/30/2019	19071...			480.01 · Resid...		2,374.14	-43,885.95
Total 481.19 · Commercial PGA						0.00	46,260.09	-46,260.09
<b>481.21 · Industrial Tarrif</b>								
Total 481.21 · Industrial Tarrif								0.00
<b>481.22 · Industrial Cust Chrg</b>								
Total 481.22 · Industrial Cust Chrg								0.00
<b>481.29 · Industrial PGA</b>								
Total 481.29 · Industrial PGA								0.00
<b>481.31 · Agricultural Heat Tariff</b>								
Total 481.31 · Agricultural Heat Tariff								0.00
<b>481.32 · Agricultural Heat Cust Chrg</b>								
Total 481.32 · Agricultural Heat Cust Chrg								0.00
<b>481.39 · Agricultural Heat PGA</b>								
Total 481.39 · Agricultural Heat PGA								0.00
<b>481.41 · Agricultural Power Tariff</b>								
Total 481.41 · Agricultural Power Tariff								0.00
<b>481.42 · Agricultural Power Cust Chrg</b>								
Total 481.42 · Agricultural Power Cust Chrg								0.00
<b>481.49 · Agricultural Power PGA</b>								
Total 481.49 · Agricultural Power PGA								0.00
<b>482.01 · Government Tariff</b>								
General Journal	01/31/2019	19021...			480.01 · Resid...		18,408.32	0.00
General Journal	02/28/2019	19030...			480.01 · Resid...		16,389.47	-18,408.32
General Journal	03/31/2019	19041...			480.01 · Resid...		14,327.57	-34,797.79
General Journal	04/30/2019	19051...			480.01 · Resid...		9,413.28	-49,125.36
General Journal	05/31/2019	19060...			480.01 · Resid...		4,370.91	-58,538.64
General Journal	06/30/2019	19071...			480.01 · Resid...		3,466.73	-62,909.55
Total 482.01 · Government Tariff						0.00	66,376.28	-66,376.28

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Accrual Basis

# Navitas TN NG, LLC General Ledger As of June 30, 2019

Type	Date	Num	Name	Memo	Split	Debit	Credit	Balance
<b>482.02 - Government Cust Chrg</b>								
General Journal	01/31/2019	19021...		02/07/2019 Bi...	480.01 · Resid...		224.00	0.00
General Journal	02/28/2019	19030...		03/07/2019 Bi...	480.01 · Resid...		224.00	-224.00
General Journal	03/31/2019	19041...		04/07/2019 Bi...	480.01 · Resid...		224.00	-448.00
General Journal	04/30/2019	19051...		06/07/2018 Bi...	480.01 · Resid...		224.00	-672.00
General Journal	05/31/2019	19060...		06/07/2019 Bi...	480.01 · Resid...		224.00	-896.00
General Journal	06/30/2019	19071...		07/07/2019 B...	480.01 · Resid...		224.00	-1,120.00
						0.00		-1,344.00
Total 482.02 - Government Cust Chrg							1,344.00	-1,344.00
<b>482.09 - Government PGA</b>								
General Journal	01/31/2019	19021...		02/07/2019 Bi...	480.01 · Resid...		14,697.05	0.00
General Journal	02/28/2019	19030...		03/07/2019 Bi...	480.01 · Resid...		12,986.70	-14,697.05
General Journal	03/31/2019	19041...		04/07/2019 Bi...	480.01 · Resid...		11,227.30	-27,683.75
General Journal	04/30/2019	19051...		06/07/2018 Bi...	480.01 · Resid...		6,430.50	-38,911.05
General Journal	05/31/2019	19060...		06/07/2019 Bi...	480.01 · Resid...		2,794.72	-45,341.55
General Journal	06/30/2019	19071...		07/07/2019 B...	480.01 · Resid...		2,208.51	-48,136.27
						0.00		-50,344.78
Total 482.09 - Government PGA							50,344.78	-50,344.78
<b>480 - Customer Classes - Other</b>								
Total 480 - Customer Classes - Other								0.00
Total 480 - Customer Classes						1,610.93	423,388.20	-421,777.27
<b>488.00 - Penalties &amp; service charges</b>								
Deposit	01/07/2019		Navitas TN NG LLC ...	4 Connect Fee	1125 · Checkin...		50.00	0.00
Deposit	01/07/2019		Navitas TN NG LLC ...	4 Connect Fee	1125 · Checkin...		50.00	-50.00
Deposit	01/14/2019		Navitas TN NG LLC ...	8 Connect Fee	1125 · Checkin...		50.00	-100.00
Deposit	01/22/2019		Navitas TN NG LLC ...	14 Connect Fee	1125 · Checkin...		50.00	-150.00
General Journal	01/31/2019	19021...		Penalty Calcu...	1243 · Custom...		702.80	-200.00
General Journal	02/18/2019	19030...		Judy Eaches ...	1243 · Custom...		1.00	-902.80
General Journal	02/26/2019	19030...		Payment Coll...	1243 · Custom...		50.00	-903.80
General Journal	02/28/2019	19030...		Penalty Calcu...	1243 · Custom...		1,009.95	-953.80
Deposit	03/04/2019	5133	Navitas TN NG LLC ...	39 Connect Fee	1107 · Checkin...		50.00	-1,963.75
General Journal	03/13/2019	19041...		Reverse Pena...	1243 · Custom...			-2,013.75
General Journal	03/26/2019	19041...		Woody Jacks...	1243 · Custom...	789.05		-1,224.70
General Journal	03/31/2019	19041...		Penalty Calcu...	1243 · Custom...		827.73	-1,274.70
Deposit	04/01/2019		Navitas TN NG LLC ...	59 Connect Fee	1107 · Checkin...		50.00	-2,102.43
Deposit	04/16/2019		Navitas TN NG LLC ...	70 Connect Fee	1107 · Checkin...		50.00	-2,152.43
Deposit	04/26/2019		Navitas TN NG LLC ...	78 Connect Fee	1107 · Checkin...		50.00	-2,202.43
General Journal	04/30/2019	109139		Penalty Calcu...	1243 · Custom...		902.65	-2,252.43
General Journal	05/01/2019	19051...		Hackler Jarb...	1243 · Custom...		50.00	-3,155.08
General Journal	05/31/2019	19060...		Penalty Calcu...	1243 · Custom...		1,341.57	-3,205.08
General Journal	06/05/2019	190605		190605 return...	1107 · Checkin...		50.00	-4,546.65
General Journal	06/30/2019	19071...		Penalty Calcu...	1243 · Custom...		1,160.30	-4,596.65
General Journal	06/30/2019	19071...		Kabir & Appa...	1243 · Custom...		50.00	-5,756.95
						789.05		-5,806.95
Total 488.00 - Penalties & service charges							6,596.00	-5,806.95

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Accrual Basis

# Navitas TN NG, LLC

## General Ledger

As of June 30, 2019

Type	Date	Num	Name	Memo	Split	Debit	Credit	Balance
<b>Revenue - Other</b>								
Total Revenue - Other								0.00
								0.00
<b>Total Revenue</b>								
						8,306.98	429,984.20	-421,677.22
<b>Cost of Goods Sold</b>								
<b>5001 - Commodity purchase</b>								
Total 5001 - Commodity purchase								0.00
<b>800 - Well Head Purchases</b>								
Total 800 - Well Head Purchases								0.00
<b>804 - City Gate Purchases</b>								
Bill	01/31/2019	1901T...	Navitas Utility Corpo...	Brydstown/Fe...	2233 - Other	20,260.04		0.00
Bill	01/31/2019	1901T...	Navitas Utility Corpo...	Jellico	2233 - Other	33,880.49		20,260.04
Bill	02/28/2019	1902T...	Navitas Utility Corpo...	Brydstown/Fe...	2233 - Other	22,816.47		54,140.53
Bill	02/28/2019	1902T...	Navitas Utility Corpo...	Jellico	2233 - Other	31,618.56		76,957.00
Bill	03/31/2019	1903T...	Navitas Utility Corpo...	Brydstown/Fe...	2233 - Other	12,280.25		108,575.56
Bill	03/31/2019	1903T...	Navitas Utility Corpo...	Jellico	2233 - Other	17,370.73		120,855.81
Bill	04/30/2019	1904T...	Navitas Utility Corpo...	Brydstown/Fe...	2233 - Other	11,505.43		138,226.54
Bill	04/30/2019	1904T...	Navitas Utility Corpo...	Jellico	2233 - Other	17,849.02		149,731.97
Bill	05/31/2019	1905T...	Navitas Utility Corpo...	Brydstown/Fe...	2233 - Other	5,532.00		167,580.99
Bill	05/31/2019	1905T...	Navitas Utility Corpo...	Jellico	2233 - Other	7,085.00		173,112.99
Bill	06/30/2019	1906T...	Navitas Utility Corpo...	Brydstown/Fe...	2233 - Other	690.59		180,197.99
Bill	06/30/2019	1906T...	Navitas Utility Corpo...	Jellico	2233 - Other	3,255.32		180,888.58
Total 804 - City Gate Purchases						184,143.90	0.00	184,143.90
<b>805 - Other Gas Purchases</b>								
Total 805 - Other Gas Purchases								0.00
<b>812 - Gas used for Utility Operation</b>								
<b>6496 - Customer Discounts</b>								
Total 6496 - Customer Discounts								0.00
<b>812 - Gas used for Utility Operation - Other</b>								
General Journal	01/09/2019	19011...						0.00
General Journal	02/11/2019	19021...	Jellico gas bill	1243 - Custom...	1243 - Custom...	169.71		169.71
General Journal	03/20/2019	19041...	Jellico gas bill	1243 - Custom...	1243 - Custom...	206.18		375.89
General Journal	04/08/2019	19051...	Jellico gas bill	1243 - Custom...	1243 - Custom...	146.30		522.19
General Journal	05/10/2019	19051...	Jellico gas bill	1243 - Custom...	1243 - Custom...	144.83		667.02
General Journal	06/30/2019	19071...	Jellico gas bill	1243 - Custom...	1243 - Custom...	55.61		722.63
Total 812 - Gas used for Utility Operation - Other						731.63	0.00	731.63
<b>Total 812 - Gas used for Utility Operation</b>								
						731.63	0.00	731.63
<b>813 - Other Gas Supply</b>								
Total 813 - Other Gas Supply								0.00

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Accrual Basis

# Navitas TN NG, LLC

## General Ledger

As of June 30, 2019

Type	Date	Num	Name	Memo	Split	Debit	Credit	Balance
<b>Cost of Goods Sold - Other</b>								
Total Cost of Goods Sold - Other								0.00
								0.00
Total Cost of Goods Sold						184,875.53		184,875.53
<b>5098 - Deferred fuel cost</b>							0.00	
Total 5098 - Deferred fuel cost							0.00	0.00
<b>Direct Costs</b>								
<b>403 - Depreciation Expense</b>								
<b>5999 - Depreciation</b>								0.00
Total 5999 - Depreciation								0.00
<b>403 - Depreciation Expense - Other</b>								
General Journal	01/31/2019	190131						0.00
General Journal	02/28/2019	190228				2,717.91		2,717.91
General Journal	03/31/2019	190331				2,717.92		5,435.83
General Journal	04/30/2019	190430				2,717.92		8,153.75
General Journal	05/31/2019	190531				2,713.81		10,867.56
General Journal	06/30/2019	190630				2,713.83		13,581.39
						2,713.81		16,295.20
Total 403 - Depreciation Expense - Other						16,295.20	0.00	16,295.20
Total 403 - Depreciation Expense						16,295.20	0.00	16,295.20
<b>407 - Other Amortization</b>								
<b>6699 - Amortization</b>								0.00
Total 6699 - Amortization								0.00
<b>407 - Other Amortization - Other</b>								
General Journal	01/31/2019	190131						0.00
General Journal	02/28/2019	190228				1,985.97		1,985.97
General Journal	03/31/2019	190331				1,985.98		3,971.95
General Journal	04/30/2019	190430				1,889.39		5,861.34
General Journal	05/31/2019	190531				1,891.96		7,753.30
General Journal	06/30/2019	190630				1,891.95		9,645.25
						1,891.95		11,537.20
Total 407 - Other Amortization - Other						11,537.20	0.00	11,537.20
Total 407 - Other Amortization						11,537.20	0.00	11,537.20
<b>874 - Mains &amp; Services</b>								
<b>5928 - Field Service</b>								0.00
<b>5931 - Labor</b>								0.00
Total 5931 - Labor								0.00
<b>5932 - Equipment</b>								
Total 5932 - Equipment								0.00



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Accrual Basis

# Navitas TN NG, LLC

## General Ledger

As of June 30, 2019

Type	Date	Numb	Name	Memo	Split	Debit	Credit	Balance
<b>5933 - Fuel Surcharge</b>								
Total 5933 - Fuel Surcharge								0.00
								0.00
<b>5928 - Field Service - Other</b>								
Total 5928 - Field Service - Other								0.00
								0.00
<b>5928 - Field Service</b>								
Total 5928 - Field Service								0.00
								0.00
<b>874 - Mains &amp; Services - Other</b>								
Bill	01/31/2019	1901T...	Navitas Utility Corpo...		2233 - Other	5,793.00		0.00
Bill	02/28/2019	1902T...	Navitas Utility Corpo...		2233 - Other	5,189.00		5,793.00
Bill	03/31/2019	1903T...	Navitas Utility Corpo...		2233 - Other	7,594.00		10,982.00
Bill	04/30/2019	1904T...	Navitas Utility Corpo...		2233 - Other	4,748.00		18,576.00
Bill	05/31/2019	1905T...	Navitas Utility Corpo...		2233 - Other	5,296.00		23,324.00
Bill	06/30/2019	1906T...	Navitas Utility Corpo...		2233 - Other	4,991.00		28,620.00
Total 874 - Mains & Services - Other						33,611.00	0.00	33,611.00
						33,611.00	0.00	33,611.00
<b>887 - Maintenance of Mains</b>								
Bill	01/31/2019	1901T...	Navitas Utility Corpo...		2233 - Other	0.00		0.00
Bill	02/28/2019	1902T...	Navitas Utility Corpo...		2233 - Other	0.00		0.00
Bill	03/31/2019	1903T...	Navitas Utility Corpo...		2233 - Other	0.00		0.00
Bill	04/30/2019	1904T...	Navitas Utility Corpo...		2233 - Other	0.00		0.00
Bill	05/31/2019	1905T...	Navitas Utility Corpo...		2233 - Other	0.00		0.00
Bill	06/30/2019	1906T...	Navitas Utility Corpo...		2233 - Other	272.00		0.00
Bill	06/30/2019	1812T...	Navitas Utility Corpo...	MATERIALS ...	2233 - Other	401.38		272.00
Total 887 - Maintenance of Mains						673.38	0.00	673.38
						673.38	0.00	673.38
<b>893 - Maintenance of Meters</b>								
<b>5923 - NUC - Asset billing</b>								
Total 5923 - NUC - Asset billing								0.00
								0.00
<b>893 - Maintenance of Meters - Other</b>								
Bill	01/31/2019	1901T...	Navitas Utility Corpo...		2233 - Other	638.00		0.00
Bill	02/28/2019	1902T...	Navitas Utility Corpo...		2233 - Other	0.00		638.00
Bill	03/31/2019	1903T...	Navitas Utility Corpo...		2233 - Other	0.00		638.00
Bill	04/30/2019	1904T...	Navitas Utility Corpo...		2233 - Other	0.00		638.00
Bill	05/31/2019	1905T...	Navitas Utility Corpo...		2233 - Other	0.00		638.00
Bill	06/30/2019	1906T...	Navitas Utility Corpo...		2233 - Other	50.00		638.00
Total 893 - Maintenance of Meters - Other						688.00	0.00	688.00
						688.00	0.00	688.00
<b>894 - Maintenance of Other Equipment</b>								
Total 894 - Maintenance of Other Equipment								0.00
								0.00

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Accrual Basis

# Navitas TN NG, LLC General Ledger As of June 30, 2019

Type	Date	Num	Name	Memo	Split	Debit	Credit	Balance
<b>Direct Costs - Other</b>								
Total Direct Costs - Other								0.00
						62,804.78	0.00	62,804.78
<b>Indirect Costs</b>								
<b>903 - Customer Records &amp; Collection</b>								
<b>6320 - Bank fees</b>								
Total 6320 - Bank fees								0.00
<b>6399 - Reconciliation Discrepancies</b>								
Total 6399 - Reconciliation Discrepancies								0.00
<b>6410 - Lic, permit, member</b>								
Total 6410 - Lic, permit, member								0.00
<b>6412 - Postage-billing</b>								
Total 6412 - Postage-billing								0.00
<b>903 - Customer Records &amp; Collection - Other</b>								
General Journal	01/02/2019	190102						0.00
Check	01/31/2019	190131				129.89		129.89
Bill	01/31/2019	1901T...	Navitas Utility Corpo...			20.00		149.89
General Journal	02/04/2019	190204				511.00		660.89
Check	02/28/2019	190228				210.74		871.63
Bill	02/28/2019	1902T...	Navitas Utility Corpo...			21.55		893.18
General Journal	03/04/2019	190304				385.00		1,278.18
Check	03/04/2019	190304	Tennessee Public U...			251.56		1,529.74
Bill	03/29/2019	190329				25.00		1,554.74
Bill	03/31/2019	1903T...	Navitas Utility Corpo...			20.99		1,575.73
General Journal	04/02/2019	190402				937.00		2,512.73
General Journal	04/30/2019	190430				381.98		2,894.71
Bill	04/30/2019	1904T...	Navitas Utility Corpo...			45.00		2,939.71
Check	04/30/2019	190430				192.00		3,131.71
General Journal	05/02/2019	190502				20.26		3,151.97
General Journal	05/24/2019	190524				206.65		3,358.62
General Journal	05/31/2019	190531				7.00		3,365.62
Check	05/31/2019	190531				31.00		3,396.62
Bill	05/31/2019	1905T...	Navitas Utility Corpo...			20.89		3,417.51
General Journal	06/03/2019	190603				362.00		3,779.51
General Journal	06/05/2019	190605				230.34		4,009.85
General Journal	06/28/2019	190628				7.00		4,016.85
General Journal	06/28/2019	190628				0.64		4,017.49
Check	06/28/2019	190628				25.00		4,042.49
Bill	06/30/2019	1906T...	Navitas Utility Corpo...			20.23		4,062.72
						361.00		4,423.72
Total 903 - Customer Records & Collection - Other						4,423.72	0.00	4,423.72
Total 903 - Customer Records & Collection						4,423.72	0.00	4,423.72

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Accrual Basis

# Navitas TN NG, LLC

## General Ledger

As of June 30, 2019

Type	Date	Nm	Name	Memo	Split	Debit	Credit	Balance
<b>904 · Bad Debt</b>								
6495 · Bad debt								0.00
Total 6495 · Bad debt								0.00
<b>904 · Bad Debt - Other</b>								0.00
Total 904 · Bad Debt - Other								0.00
Total 904 · Bad Debt								0.00
<b>908 · Customer Assistance</b>								0.00
5927 · Customer Service								0.00
Total 5927 · Customer Service								0.00
<b>908 · Customer Assistance - Other</b>								0.00
Bill 01/31/2019	1901T...		Navitas Utility Corpo...			738.00		0.00
Bill 02/28/2019	1902T...		Navitas Utility Corpo...			1,191.00		738.00
Bill 03/31/2019	1903T...		Navitas Utility Corpo...			1,103.00		1,929.00
Bill 04/30/2019	1904T...		Navitas Utility Corpo...			721.00		3,032.00
Bill 05/31/2019	1905T...		Navitas Utility Corpo...			721.00		3,753.00
Bill 06/30/2019	1906T...		Navitas Utility Corpo...			719.00		4,474.00
Total 908 · Customer Assistance - Other						5,193.00	0.00	5,193.00
Total 908 · Customer Assistance						5,193.00	0.00	5,193.00
<b>909 · Information Advertising</b>								0.00
6460 · Company promotions								0.00
Total 6460 · Company promotions								0.00
<b>909 · Information Advertising - Other</b>								0.00
Bill 01/31/2019	1901T...		Navitas Utility Corpo...			25.00		0.00
Bill 02/28/2019	1902T...		Navitas Utility Corpo...			0.00		25.00
Bill 03/31/2019	1903T...		Navitas Utility Corpo...			0.00		25.00
Bill 04/30/2019	1904T...		Navitas Utility Corpo...			0.00		25.00
Bill 05/31/2019	1905T...		Navitas Utility Corpo...			0.00		25.00
Bill 06/30/2019	1906T...		Navitas Utility Corpo...			267.00		25.00
Total 909 · Information Advertising - Other						292.00	0.00	292.00
Total 909 · Information Advertising						292.00	0.00	292.00
<b>920 · Administration &amp; Gen Sales</b>								0.00
5921 · NUC - Operations								0.00
Total 5921 · NUC - Operations								0.00
<b>5926 · Administration</b>								0.00
Total 5926 · Administration								0.00

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Accrual Basis

# Navitas TN NG, LLC

## General Ledger

As of June 30, 2019

Type	Date	Num	Name	Memo	Split	Debit	Credit	Balance
<b>920 · Administration &amp; Gen Sales - Other</b>								
Bill	01/31/2019	1901T...	Navitas Utility Corpo...		2233 · Other	6,696.00		0.00
Bill	02/28/2019	1902T...	Navitas Utility Corpo...		2233 · Other	7,539.00		6,696.00
Bill	03/31/2019	1903T...	Navitas Utility Corpo...		2233 · Other	7,277.00		14,235.00
Bill	04/30/2019	1904T...	Navitas Utility Corpo...		2233 · Other	6,925.00		21,512.00
Bill	05/31/2019	1905T...	Navitas Utility Corpo...		2233 · Other	6,728.00		28,437.00
Bill	06/30/2019	1906T...	Navitas Utility Corpo...		2233 · Other	8,000.00		35,165.00
Total 920 · Administration & Gen Sales - Other						43,165.00	0.00	43,165.00
Total 920 · Administration & Gen Sales								
<b>921 · Office Supplies</b>								
<b>6200 · Office Expenses</b>								
Total 6200 · Office Expenses						43,165.00	0.00	43,165.00
<b>921 · Office Supplies - Other</b>								
Bill	01/31/2019	1901T...	Navitas Utility Corpo...		2233 · Other	2,646.00		0.00
Bill	02/28/2019	1902T...	Navitas Utility Corpo...		2233 · Other	2,253.00		2,646.00
Bill	03/31/2019	1903T...	Navitas Utility Corpo...		2233 · Other	2,843.00		4,899.00
Bill	04/30/2019	1904T...	Navitas Utility Corpo...		2233 · Other	1,351.00		7,742.00
Bill	05/31/2019	1905T...	Navitas Utility Corpo...		2233 · Other	2,292.00		9,093.00
Bill	06/30/2019	1906T...	Navitas Utility Corpo...		2233 · Other	2,546.00		11,385.00
Total 921 · Office Supplies - Other						13,931.00	0.00	13,931.00
Total 921 · Office Supplies								
<b>923 · Outside Services</b>								
<b>6300 · Acct</b>								
Total 6300 · Acct						13,931.00	0.00	13,931.00
<b>6310 · Accounting, consultation</b>								
Total 6310 · Accounting, consultation								0.00
<b>6420 · Tax consult &amp; filing</b>								
Total 6420 · Tax consult & filing								0.00
<b>6425 · Legal</b>								
Total 6425 · Legal								0.00

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Accrual Basis

# Navitas TN NG, LLC General Ledger As of June 30, 2019

Type	Date	Num	Name	Memo	Split	Debit	Credit	Balance
<b>923 · Outside Services - Other</b>								
Bill	01/31/2019	1901T...	Navitas Utility Corpo...		2233 · Other	3,745.00		0.00
Bill	02/28/2019	1902T...	Navitas Utility Corpo...		2233 · Other	2,710.00		3,745.00
Bill	03/31/2019	1903T...	Navitas Utility Corpo...		2233 · Other	3,121.00		6,455.00
Bill	04/30/2019	1904T...	Navitas Utility Corpo...		2233 · Other	3,388.00		9,576.00
Bill	05/31/2019	1905T...	Navitas Utility Corpo...		2233 · Other	2,957.00		12,964.00
Bill	06/30/2019	1906T...	Navitas Utility Corpo...		2233 · Other	2,112.00		15,921.00
						18,033.00	0.00	18,033.00
Total 923 · Outside Services - Other								
Total 923 · Outside Services								
<b>924 · Insurance</b>								
<b>6440 · Bonds &amp; Insurance</b>								
Total 6440 · Bonds & Insurance								
<b>924 · Insurance - Other</b>								
Check	01/10/2019	ACH	KOC- Insurance		1107 · Checkin...	198.00		0.00
Bill	01/31/2019	1901T...	Navitas Utility Corpo...		2233 · Other	579.00		198.00
Check	02/10/2019	ACH	KOC- Insurance		1107 · Checkin...	198.00		777.00
Bill	02/28/2019	1902T...	Navitas Utility Corpo...		2233 · Other	578.00		975.00
Check	03/11/2019	ACH	KOC- Insurance		1107 · Checkin...	198.00		1,553.00
Bill	03/31/2019	1903T...	Navitas Utility Corpo...		2233 · Other	1,116.00		1,751.00
Check	04/10/2019	ACH	KOC- Insurance		1107 · Checkin...	198.00		2,867.00
Bill	04/30/2019	1904T...	Navitas Utility Corpo...		2233 · Other	993.00		3,065.00
Check	05/10/2019	ACH	KOC- Insurance		1107 · Checkin...	198.00		4,058.00
Bill	05/31/2019	1905T...	Navitas Utility Corpo...		2233 · Other	695.00		4,256.00
Check	06/10/2019	ACH	KOC- Insurance		1107 · Checkin...	198.00		4,951.00
Bill	06/30/2019	1906T...	Navitas Utility Corpo...		2233 · Other	1,076.00		5,149.00
						6,225.00	0.00	6,225.00
Total 924 · Insurance - Other								
Total 924 · Insurance								
<b>925 · I/D - Safety &amp; Security</b>								
Bill	01/31/2019	1901T...	Navitas Utility Corpo...		2233 · Other	83.00		0.00
Bill	02/28/2019	1902T...	Navitas Utility Corpo...		2233 · Other	40.00		83.00
Bill	03/31/2019	1903T...	Navitas Utility Corpo...		2233 · Other	46.00		123.00
Bill	04/30/2019	1904T...	Navitas Utility Corpo...		2233 · Other	176.00		169.00
Bill	05/31/2019	1905T...	Navitas Utility Corpo...		2233 · Other	309.00		345.00
Bill	06/30/2019	1906T...	Navitas Utility Corpo...		2233 · Other	450.00		654.00
						1,104.00	0.00	1,104.00
Total 925 · I/D - Safety & Security								

# Navitas TN NG, LLC

## General Ledger

As of June 30, 2019

Type	Date	Num	Name	Memo	Split	Debit	Credit	Balance
<b>926 - Employee Benefits</b>								
Bill	01/31/2019	1901T...	Navitas Utility Corpo...		2233 · Other	2,748.00		0.00
Bill	02/28/2019	1902T...	Navitas Utility Corpo...		2233 · Other	2,859.00		2,748.00
Bill	03/31/2019	1903T...	Navitas Utility Corpo...		2233 · Other	2,937.00		5,607.00
Bill	04/30/2019	1904T...	Navitas Utility Corpo...		2233 · Other	2,854.00		8,544.00
Bill	05/31/2019	1905T...	Navitas Utility Corpo...		2233 · Other	3,123.00		11,398.00
Bill	06/30/2019	1906T...	Navitas Utility Corpo...		2233 · Other	3,176.00		14,521.00
Total 926 · Employee Benefits						17,697.00	0.00	17,697.00
<b>928 - Regulatory Commission Expense</b>								
General Journal	03/31/2019	190331		1/4 2019 Fran...	2405 · Franchi...	300.00		0.00
Bill	04/10/2019	2018 ...	Tennessee Departm...		2203 · Taxes	1,210.00		300.00
General Journal	06/30/2019	190630		2/4 2019 Fran...	2405 · Franchi...	300.00		1,510.00
Total 928 · Regulatory Commission Expense						1,810.00	0.00	1,810.00
<b>930 - Misc General Expense</b>								
Total 930 · Misc General Expense								0.00
<b>931 - Rents</b>								
Bill	01/01/2019	1901T...	Navitas Assets LLC	01/19 Rent for...	2233 · Other	759.00		0.00
Bill	01/31/2019	1901T...	Navitas Utility Corpo...	Pickups	2233 · Other	238.00		759.00
Bill	01/31/2019	1901T...	Navitas Utility Corpo...	Tools & Equipm...	2233 · Other	503.00		997.00
Bill	01/31/2019	1901T...	Navitas Utility Corpo...	Office Equipm...	2233 · Other	331.00		1,500.00
Bill	01/31/2019	1901T...	Navitas Utility Corpo...	Meters	2233 · Other	371.00		1,831.00
Bill	01/31/2019	1901T...	Fort Cobb Fuel Auth...	01/19 Eakly O...	2233 · Other	908.00		2,202.00
Bill	02/01/2019	1901T...	Navitas Assets LLC	02/19 Rent for...	2233 · Other	346.00		3,110.00
Bill	02/28/2019	1902T...	Navitas Utility Corpo...	Pickups	2233 · Other	759.00		3,456.00
Bill	02/28/2019	1902T...	Navitas Utility Corpo...	Tools & Equipm...	2233 · Other	241.00		4,215.00
Bill	02/28/2019	1902T...	Navitas Utility Corpo...	Office Equipm...	2233 · Other	503.00		4,456.00
Bill	02/28/2019	1902T...	Navitas Utility Corpo...	Meters	2233 · Other	331.00		4,959.00
Bill	02/28/2019	1902T...	Fort Cobb Fuel Auth...	02/19 Eakly O...	2233 · Other	371.00		5,290.00
Bill	03/01/2019	1903T...	Navitas Assets LLC	03/19 Rent for...	2233 · Other	908.00		5,661.00
Bill	03/31/2019	1903T...	Fort Cobb Fuel Auth...	03/19 Eakly O...	2233 · Other	346.00		6,569.00
Bill	03/31/2019	1903T...	Navitas Utility Corpo...	Pickups	2233 · Other	759.00		6,915.00
Bill	03/31/2019	1903T...	Navitas Utility Corpo...	Tools & Equipm...	2233 · Other	346.00		7,674.00
Bill	03/31/2019	1903T...	Navitas Utility Corpo...	Office Equipm...	2233 · Other	346.00		8,020.00
Bill	03/31/2019	1903T...	Navitas Utility Corpo...	Meters	2233 · Other	617.00		8,637.00
Bill	04/01/2019	1904T...	Navitas Assets LLC	04/19 Rent for...	2233 · Other	503.00		9,140.00
Bill	04/30/2019	1904T...	Fort Cobb Fuel Auth...	04/19 Eakly O...	2233 · Other	331.00		9,471.00
Bill	04/30/2019	1904T...	Navitas Utility Corpo...	Pickups	2233 · Other	371.00		9,842.00
Bill	04/30/2019	1904T...	Navitas Utility Corpo...	Tools & Equipm...	2233 · Other	908.00		10,750.00
Bill	04/30/2019	1904T...	Navitas Utility Corpo...	Office Equipm...	2233 · Other	759.00		11,509.00
Bill	04/30/2019	1904T...	Navitas Utility Corpo...	Meters	2233 · Other	346.00		11,855.00
Bill	04/30/2019	1904T...	Navitas Utility Corpo...	Pickups	2233 · Other	121.00		11,976.00
Bill	04/30/2019	1904T...	Navitas Utility Corpo...	Tools & Equipm...	2233 · Other	503.00		12,479.00
Bill	04/30/2019	1904T...	Navitas Utility Corpo...	Office Equipm...	2233 · Other	325.00		12,804.00
Bill	04/30/2019	1904T...	Navitas Utility Corpo...	Meters	2233 · Other	365.00		13,169.00
Bill	05/01/2019	1905T...	Navitas Assets LLC	05/19 Rent for...	2233 · Other	893.00		14,062.00
Total 931 · Rents						759.00		14,821.00

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Accrual Basis

# Navitas TN NG, LLC

## General Ledger

As of June 30, 2019

Type	Date	Num	Name	Memo	Split	Debit	Credit	Balance
Bill	05/31/2019	1905T...	Fort Cobb Fuel Auth...	05/19 Eakly O...	2233 · Other	346.00		15,167.00
Bill	05/31/2019	1905T...	Navitas Utility Corpo...		2233 · Other	58.00		15,225.00
Bill	05/31/2019	1905T...	Navitas Utility Corpo...	Pickups	2233 · Other	503.00		15,728.00
Bill	05/31/2019	1905T...	Navitas Utility Corpo...	Tools & Equipm...	2233 · Other	325.00		16,053.00
Bill	05/31/2019	1905T...	Navitas Utility Corpo...	Office Equipm...	2233 · Other	365.00		16,418.00
Bill	05/31/2019	1905T...	Navitas Utility Corpo...	Meters	2233 · Other	893.00		17,311.00
Bill	06/01/2019	1906T...	Navitas Assets LLC	06/19 Rent for...	2233 · Other	759.00		18,070.00
Bill	06/30/2019	1906T...	Fort Cobb Fuel Auth...	06/19 Eakly O...	2233 · Other	346.00		18,416.00
Bill	06/30/2019	1906T...	Navitas Utility Corpo...		2233 · Other	127.00		18,543.00
Bill	06/30/2019	1906T...	Navitas Utility Corpo...	Pickups	2233 · Other	503.00		19,046.00
Bill	06/30/2019	1906T...	Navitas Utility Corpo...	Tools & Equipm...	2233 · Other	325.00		19,371.00
Bill	06/30/2019	1906T...	Navitas Utility Corpo...	Office Equipm...	2233 · Other	365.00		19,736.00
Bill	06/30/2019	1906T...	Navitas Utility Corpo...	Meters	2233 · Other	893.00		20,629.00
Total 931 · Rents						20,629.00	0.00	20,629.00
<b>932 · Maintenance of General Plant</b>								
<b>6220 · Facilities</b>								
Total 6220 · Facilities						0.00		0.00
<b>932 · Maintenance of General Plant - Other</b>								
Bill	01/31/2019	1901T...	Navitas Utility Corpo...		2233 · Other	152.00		0.00
Bill	02/28/2019	1902T...	Navitas Utility Corpo...		2233 · Other	111.00		152.00
Bill	03/31/2019	1903T...	Navitas Utility Corpo...		2233 · Other	277.00		263.00
Bill	04/30/2019	1904T...	Navitas Utility Corpo...		2233 · Other	55.00		540.00
Bill	05/31/2019	1905T...	Navitas Utility Corpo...		2233 · Other	94.00		595.00
Bill	06/30/2019	1906T...	Navitas Utility Corpo...		2233 · Other	85.00		689.00
Total 932 · Maintenance of General Plant - Other						774.00	0.00	774.00
Total 932 · Maintenance of General Plant						774.00	0.00	774.00
<b>Indirect Costs - Other</b>								
Total Indirect Costs - Other								0.00
Total Indirect Costs						133,276.72	0.00	133,276.72
<b>6000 · O/H</b>								
<b>6210 · Payroll Expenses</b>								
Total 6210 · Payroll Expenses								0.00
<b>6400 · Biz exps</b>								
Total 6400 · Biz exps								0.00
<b>6000 · O/H - Other</b>								
Total 6000 · O/H - Other								0.00
Total 6000 · O/H								0.00

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Accrual Basis

# Navitas TN NG, LLC

## General Ledger

As of June 30, 2019

Type	Date	Nu	Name	Memo	Split	Debit	Credit	Balance
<b>66000 · Payroll Expenses</b>								
Total 66000 · Payroll Expenses								0.00
<b>Other Income</b>								0.00
<b>417 · Revenue non-utility operation</b>								0.00
<b>6710 · Other income pre 2013</b>								0.00
Total 6710 · Other income pre 2013								0.00
<b>6711 · Sales Tax Discounts</b>								0.00
Total 6711 · Sales Tax Discounts								0.00
<b>417 · Revenue non-utility operation - Other</b>								0.00
Total 417 · Revenue non-utility operation - Other								0.00
Total 417 · Revenue non-utility operation								0.00
<b>419 · Interest Income</b>								0.00
<b>6810 · Interest income pre 2013</b>								0.00
Total 6810 · Interest income pre 2013								0.00
<b>419 · Interest Income - Other</b>								0.00
Total 419 · Interest Income - Other								0.00
Total 419 · Interest Income								0.00
<b>Other Income - Other</b>								0.00
Total Other Income - Other								0.00
Total Other Income								0.00
<b>Other Expense</b>								0.00
<b>408 · Ad-Valorem Tax</b>								0.00
<b>6408 · Advalorem Tax Exp</b>								0.00
Total 6408 · Advalorem Tax Exp								0.00
<b>408 · Ad-Valorem Tax - Other</b>								0.00
General Journal 01/31/2019 190131				2019 Ad-Valo...	2402 · Advalor...	1,100.00		1,100.00
General Journal 02/28/2019 190228				2019 Ad-Valo...	2402 · Advalor...	1,100.00		2,200.00
General Journal 03/31/2019 190331				2019 Ad-Valo...	2402 · Advalor...	1,100.00		3,300.00
General Journal 04/30/2019 190430				2019 Ad-Valo...	2402 · Advalor...	1,100.00		4,400.00
General Journal 05/31/2019 190531				2019 Ad-Valo...	2402 · Advalor...	1,100.00		5,500.00
General Journal 06/30/2019 190630				2019 Ad-Valo...	2402 · Advalor...	1,100.00		6,600.00
Total 408 · Ad-Valorem Tax - Other						6,600.00	0.00	6,600.00
Total 408 · Ad-Valorem Tax						6,600.00	0.00	6,600.00
<b>409 · Income Tax</b>								0.00
<b>6900 · Corporate income tax</b>								0.00
Total 6900 · Corporate income tax								0.00



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Accrual Basis

# Navitas TN NG, LLC

## General Ledger

As of June 30, 2019

Type	Date	Num	Name	Memo	Split	Debit	Credit	Balance
<b>409 · Income Tax - Other</b>								
Total 409 · Income Tax - Other								0.00
Total 409 · Income Tax								0.00
<b>427 · Interest Expense</b>								0.00
<b>6860 · Interest expense</b>								0.00
Total 6860 · Interest expense								0.00
<b>6861 · Interest-Meter Deposits</b>								0.00
Total 6861 · Interest-Meter Deposits								0.00
<b>427 · Interest Expense - Other</b>								0.00
Bill	01/26/2019	19012...	Bank 7	Loan 1010633	2233 · Other	2,607.57		2,607.57
Bill	01/26/2019	19012...	Bank 7	Loan 1010633	2233 · Other			2,607.57
Bill	02/15/2019	19020...	Bank 7	Loan 1032785	2233 · Other	324.43		2,932.00
Bill	02/26/2019	19022...	Bank 7	Loan 1010633	2233 · Other	2,599.26		5,531.26
Bill	02/26/2019	19022...	Bank 7	Loan 1010633	2233 · Other			5,531.26
Bill	03/05/2019	19030...	Bank 7	Loan 1032785	2233 · Other	461.09		5,992.35
Bill	03/26/2019	19032...	Bank 7	Loan 1010633	2233 · Other	2,590.90		8,583.25
Bill	03/26/2019	19032...	Bank 7	Loan 1010633	2233 · Other			8,583.25
General Journal	03/31/2019	19041...	Bank 7	Final 03/08/20...	480.01 · Resid...	7.76		8,591.01
Bill	04/25/2019	19042...	Bank 7	Loan 1010633	2233 · Other	2,582.50		11,173.51
Bill	04/25/2019	19042...	Bank 7	Loan 1010633	2233 · Other			11,173.51
Bill	04/30/2019	19051...	Bank 7	04/08/2019 - ...	480.01 · Resid...	9.98		11,183.49
Bill	05/28/2019	19052...	Bank 7	Loan 1010633	2233 · Other	2,574.07		13,757.56
Bill	05/28/2019	19052...	Bank 7	Loan 1010633	2233 · Other			13,757.56
General Journal	05/31/2019	19060...	Bank 7	05/08/2019 - ...	480.01 · Resid...	0.00		13,757.56
Bill	06/25/2019	19062...	Bank 7	Loan 1010633	2233 · Other	2,565.58		16,323.14
Bill	06/25/2019	19062...	Bank 7	Loan 1010633	2233 · Other			16,323.14
Total 427 · Interest Expense - Other						16,323.14	0.00	16,323.14
Total 427 · Interest Expense						16,323.14	0.00	16,323.14
<b>6760 · Other expense pre 2013</b>								0.00
Total 6760 · Other expense pre 2013								0.00
<b>Other Expense - Other</b>								0.00
Total Other Expense - Other								0.00
Total Other Expense						22,923.14	0.00	22,923.14
<b>7001 · Suspense</b>								0.00
Total 7001 · Suspense								0.00
<b>No acnt</b>								0.00
Total no acnt								0.00
<b>TOTAL</b>						<b>2,201,284.80</b>	<b>2,201,284.80</b>	<b>0.00</b>

**IN THE TENNESSEE PUBLIC UTILITY COMMISSION  
AT NASHVILLE, TENNESSEE**

<b>IN RE:</b>	)	
	)	
<b>PETITION OF NAVITAS TN NG, LLC</b>	)	
<b>FOR APPROVAL OF AN ADJUSTMENT</b>	)	<b>Docket No. 19-00057</b>
<b>IN THE RATES, CHARGES, AND</b>	)	
<b>TARIFFS</b>	)	

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**RESPONSE OF NAVITAS TO CONSUMER ADVOCATE'S FIRST DISCOVERY  
REQUEST TO NAVITAS TN NG, LLC**

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**ATTACHMENT**

**Q1-13**

BEFORE THE CORPORATION COMMISSION OF OKLAHOMA

MC  
NMS  
IN THE MATTER OF THE APPLICATION ) CAUSE NO. PUD 201400140  
FOR A CHANGE OR MODIFICATION IN )  
THE RATES, CHARGES AND TARIFFS OF ) ORDER NO. **637181**  
FORT COBB FUEL AUTHORITY, L.L.C. )

HEARINGS: January 22, 2015 and February 11, 2015, in Courtroom B  
2101 North Lincoln Boulevard, Oklahoma City, Oklahoma 73105  
*Before Mary Candler, Administrative Law Judge*

APPEARANCES: Ron Comingdeer and Kendall W. Parrish, Attorneys *representing* Fort  
Cobb Fuel Authority, L.L.C.  
C. Eric Davis, Assistant General Counsel *representing* Public Utility  
Division, Oklahoma Corporation Commission  
Jerry J. Sanger and Erick W. Harris, Assistant Attorneys General  
*representing* the Office of the Attorney General, State of Oklahoma

**FINAL ORDER APPROVING JOINT STIPULATION AND SETTLEMENT AGREEMENT**

This cause comes before the Oklahoma Corporation Commission ("Commission") for an Order of the Commission.

**I. PROCEDURAL HISTORY**

On May 13, 2014, Fort Cobb Fuel Authority, LLC ("Fort Cobb" or "the Company") filed its Notice of Intent to file for rate relief in this Cause.

On May 15 and September 25, 2014, the Attorney General of the State of Oklahoma ("Attorney General") filed Entries of Appearance.

On June 30, 2014, the Company filed its Application.

On July 22, 2014, the Public Utility Division of the Oklahoma Corporation Commission ("PUD") filed its Response Regarding Applicant's Compliance with the Minimum Filing Requirements. PUD determined that Fort Cobb did not substantially comply with the Minimum Filing Requirements set forth in OAC 165:70. PUD also provided the specific deficiencies so that the Company could provide all information required by the Minimum Filing Requirements.

On October 9, 2014, the Company filed a Supplemental Application.

On October 23, 2014, the Company filed a Motion for an Order Prescribing Procedural Schedule. In addition, the Company filed a Motion to Establish Notice Requirements for the Hearing on the Merits on its Supplemental Application for permanent rate relief. Both matters were set for hearing on October 30, 2014, and were heard and recommended at that time.

On November 20, 2014, the Commission issued Order No. 633333, establishing a procedural schedule. This Order also provided that August 29, 2014, was the agreed beginning of the 180 day processing time frame required by 17 O.S. §152(B).

On December 4, 2014, the Public Utility Division (“PUD”) filed its Major Issues List.

On December 16, 2014, PUD filed the Responsive Testimonies of Javad Seyedoff, David Garrett, Paul Newmark, Kiran Patel, Tracy Izell, Michael Knapp, Robert Thompson, and Jeremy Schwartz, along with PUD’s Accounting Exhibit.

On December 17, 2014, the Company filed its Emergency Application for Interim Rate Relief, pursuant to OAC 165:5-7-50.

On December 30, 2014, the Commission issued Order No. 634617, prescribing notice to be given to customers for the hearings on the Company’s requests for interim rate relief and for permanent rate relief.

On December 31, 2014, the Company filed its Notice of Hearing for the Emergency Application for Interim Rate Relief. The Emergency Application was set for hearing on January 15, 2015, and was continued to January 22, 2015.

On January 2, 7, 9, 14, 21, 22 and 30, 2015, public comment was filed.

On January 9, 2015, the Company filed two Affidavits evidencing its mailing of customer notice as required by Order No. 634617. In addition, the Company filed the Rebuttal Testimony of Thomas Hartline.

Also on January 9, 2015, PUD filed the Responsive Testimony of Jeremy Schwartz.

On January 14, 2015, the Attorney General filed the Rate Design Rebuttal Testimony of Edwin Farrar.

Also on January 14, 2015, PUD filed a summary of the pre-filed testimony of Javad Seyedoff.

On January 15, 2015, the Company filed the Rate Design Rebuttal Testimony of Thomas Hartline.

Also on January 15, 2015, PUD filed a Statement of Position.

On January 16, 2015, PUD filed a Motion to Determine Sufficiency of Notice.

Also on January 16, 2015, the Company filed summaries of the prefiled testimonies of Thomas Hartline, as well as an Exhibit List. Likewise, PUD filed summaries of the pre-filed testimonies of Jeremy Schwartz, Michael Knapp, Paul Newmark, Robert Thompson, Tracy Izell, Kiran Patel and David Garrett, as well as an Exhibit List.

On January 20, 2015, PUD filed a Notice of Hearing on its Motion to Determine Sufficiency of Notice. The matter was set for hearing on January 22, 2015 and was heard and recommended at that time.

Also on January 20, 2015, the Attorney General filed a summary of the Rate Design Rebuttal Testimony of Edwin Farrar.

On January 22, 2015, the Administrative Law Judge (“ALJ”) opened the record and heard arguments of counsel on PUD’s Motion to Determine Sufficiency of Notice. The ALJ asked if there were any customers present who wished to make public comment. There were none. After hearing arguments of counsel on PUD’s Motion to Determine Sufficiency of Notice, the ALJ ruled that notice was not sufficient and ordered the Company to mail additional notice to its customers, and continued the hearing to February 11, 2015, at 10:30 a.m.

On February 2, 2015, a Joint Stipulation and Settlement Agreement (“Stipulation”) was filed, which Stipulation was signed by the Company, the Attorney General, and PUD. This Stipulation is attached hereto as Attachment B.

On February 4, 2015, the Company filed two Affidavits evidencing that notice was provided as required by the ALJ on January 22, 2015.

On February 6, 10 and 11, 2015, public comment was filed.

On February 9, 2015, PUD filed its Testimony in Support of Joint Stipulation and Settlement Agreement.

On February 11, 2015, the Hearing on the Merits was reconvened. At the beginning of the hearing, two of the Company’s customers who were present, Joe Bob Pruitt and James Taylor, were allowed to offer oral public comment. Their public comment included assertions that the Company’s rates are already too high, that installation of an alternative heat source (such as propane) would be prohibitively expensive, that nearby ONG customers pay significantly less for gas than Fort Cobb’s customers, that information concerning the Company’s purchased gas adjustment clause should be more readily available on the Company’s website, and that the Company’s requested rate of return was too high. After public comment was received, the ALJ heard testimony from the parties supporting the Stipulation filed February 2, 2015. Following the presentation of testimony, the Attorney General stated that he maintained his support of the Stipulation.

## **II. SUMMARY OF THE EVIDENCE IN SUPPORT OF THE STIPULATION**

Summaries of the pre-filed testimonies of the parties, as well as testimony presented at the Hearing on the Merits on February 11, 2015, are available in Attachment “A” hereto. Additional testimony and cross-examination is available from the transcript. Testimony summaries included below reflect testimony offered at the Hearing on the Merits on February 11, 2015.

**Thomas Hartline (Fort Cobb)**

Mr. Hartline testified on behalf of the Company and stated that the Stipulating Parties requested the Commission to approve the parties' compromise of the issues presented in this Cause as set forth in the Joint Stipulation and Settlement Agreement. Mr. Hartline further testified that the Stipulating Parties represent to the Commission that the Joint Stipulation and Settlement Agreement represents a fair, just and reasonable settlement of the issues, and that the terms and conditions are in the public interest. Mr. Hartline urged the Commission to issue an order in this Cause adopting and approving the Joint Stipulation and Settlement Agreement in its entirety.

Mr. Hartline summarized the Joint Stipulation and Settlement Agreement by stating the parties agreed to the total revenue requirement of \$3,745,000, excluding the cost of gas; that the parties agree to tariff rates and structures reflected on the tariff sheets marked as Exhibit "1" to the Joint Stipulation and Settlement Agreement; and that the new tariff rates and structures reflect the parties' next step to continue the process begun in Cause No. PUD 201000026 to unify the customer class rates and structures of the Fort Cobb and former LeAnn Gas Company class rates and structures. He stated that the parties believe it is in the best interest of the customers and the Company to continue the move toward the unification of the class rates and structures in future causes; and that the Stipulating Parties further agree that every residential and commercial customer bill, every month, shall include language making it clear that the first five Ccfs are charged on a "per Ccf" basis. Mr. Hartline concluded by stating that the Joint Stipulation and Settlement Agreement resolves the Company's request for interim and permanent rate relief requested by the Company in this Cause.

**Jeremy Schwartz (PUD)**

At the hearing on the merits, Mr. Schwartz testified in support of the parties' Stipulation. Mr. Schwartz summarized PUD's role in a rate case such as this one, which includes balancing the interests of the Company and its customers. He also summarized PUD's extensive review process, which included several on-site visits to the Company's counsel's office in Oklahoma City, OK; two on-site visits to the Company's Oklahoma headquarters in Eakly, Oklahoma; and a visit to the Company's corporate headquarters in Costa Mesa, CA.

Mr. Schwartz acknowledged that PUD, the Attorney General, and the Company agreed to a revenue requirement amount of \$3,745,000, a figure which was significantly lower than that requested by the Company in its original and supplemental applications.

Mr. Schwartz then detailed the parties' agreed-upon rate design and resulting customer impacts, as well as changes to the Company's rate structure, all as detailed in PUD's Testimony in Support of the Stipulation.

Mr. Schwartz testified that PUD believes that all parties to this Cause made a good faith effort to settle the issues in this Cause in a manner that was beneficial to all, and that the resulting Stipulation is one that is fair, just, and reasonable, and in the public interest. He stated that the agreement was based on a revenue requirement that will allow the Company to provide safe and reliable service to its ratepayers.

**Robert Thompson (PUD)**

In response to questioning from the ALJ, Mr. Robert Thompson testified at the hearing that he was involved in the Cause, that the Stipulation represented a resolution of all issues, and that there was evidence to support the agreed-upon revenue requirement.

**III. FINDINGS OF FACT AND CONCLUSIONS OF LAW**

THE COMMISSION FINDS that it is vested with jurisdiction in this Cause pursuant to Article IX, § 18 of the Oklahoma Constitution and 17 O.S. §§ 151 and 152.

THE COMMISSION FURTHER FINDS that notice has been properly given in accordance with OAC 165:5-7-51.

THE COMMISSION FURTHER FINDS that the Stipulating Parties executed a Joint Stipulation and Settlement Agreement, attached hereto as Attachment “B,” and incorporated herein by reference.

THE COMMISSION FURTHER FINDS that the Joint Stipulation and Settlement Agreement reflects a full, final, and complete settlement of all issues in this proceeding.

THE COMMISSION FURTHER FINDS that based upon the record, the Joint Stipulation and Settlement Agreement is in the public interest and should be adopted by order of this Commission.

THE COMMISSION FURTHER FINDS that Fort Cobb shall submit a revised tariff consistent with the findings herein to the Director of the Public Utility Division and such tariff shall become effective on the date the Director of the Public Utility Division approves the tariff in conformance with this Order.

**ORDER**

THE COMMISSION THEREFORE ORDERS that the Joint Stipulation and Settlement Agreement, attached hereto as Attachment “B,” should be and the same is hereby approved.

THE COMMISSION FURTHER ORDERS that the findings of fact and conclusions of law, set forth above, are hereby adopted as the Order of the Commission.

THE COMMISSION FURTHER ORDERS that Fort Cobb shall submit a revised tariff consistent with the findings herein to the Director of the Public Utility Division and such tariff shall become effective on the date the Director of the Public Utility Division approves the tariff in conformance with this Order.

THIS ORDER SHALL BE EFFECTIVE immediately.

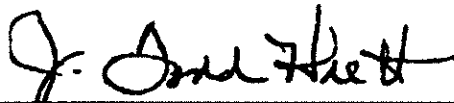
OKLAHOMA CORPORATION COMMISSION



BOB ANTHONY, Chairman



DANA L. MURPHY, Vice Chairman



J. TODD HIETT, Commissioner

**CERTIFICATION**

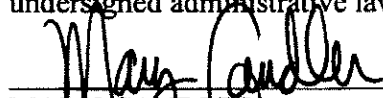
DONE AND PERFORMED by the Commissioners participating in the making of this Order, as shown by their signatures above, this 3 day of March, 2015.

[Seal]

  
PEGGY MITCHELL, Secretary

**REPORT OF THE ADMINISTRATIVE LAW JUDGE**

The foregoing findings, conclusions and order are the report and recommendation of the undersigned administrative law judge.

  
MARY CANDLER  
Administrative Law Judge

2/26/15  
DATE



**Attachment “A”**

**TESTIMONY SUMMARIES OF THE PARTIES**

**Testimony of Fort Cobb Fuel Authority, L.L.C.**

**Supplemental Testimony of Thomas Hartline filed October 9, 2014**

Mr. Thomas Hartline testified on behalf of Fort Cobb Fuel Authority, LLC (“FCFA” or “Fort Cobb”) that he is the Chief Financial Officer, Secretary and Treasurer of Fort Cobb. Mr. Hartline testified about the operations of Fort Cobb and about sponsoring the supplemental schedules contained in the supplemental application filed in this cause. Mr. Hartline further testified the FCFA’s basic request remains the same as filed in the Application package filed on June 30, 2014, except corrections for some errors found that reduced the requested revenue requirement to \$4,564,810 as reflected in the supplemental schedules marked as Attachment A attached to his testimony. Mr. Hartline further testified that his supplemental testimony did not replace the testimony filed on June, 2014; however he made some corrections to the pro forma numbers found in the original schedules filed with the Application filing package on June 30, 2014, to reflect FCFA’s response to the Public Utility Division’s (“PUD”) response to the Application filing package filed on July 22, 2014, and to correct errors discovered during the PUD staff’s audit process. Mr. Hartline testified except as specifically stated in the supplemental filing, the company’s previous filings including his testimony and schedules attached to the June 30, 2014, filing remain the same. Mr. Hartline testified that he appreciated the way PUD staff has worked with Fort Cobb and how it had allowed them to move this case forward. He testified that too often PUD staff’s efforts go unrecognized and he wanted to give proper recognition to Mr. Thompson and his staff for working with the company to make sure PUD staff has all the information they need to complete their audit for this cause. Mr. Hartline testified that more significant corrections made were to reflect adjustments associated with the acquisition adjustment made in previous rate cases and to properly reflect interest expense as a non-operating expense. Mr. Hartline further testified that FCFA had also updated the cost of service study based on information provided to them by the PUD staff. Mr. Hartline testified that based on the adjustments made, FCFA is requesting an increase in rates that will produce, based on test year data, an annual revenue requirement of \$4,564,810. Based on this revenue requirement, FCFA has revised their proposed tariff by adjusting rates to produce annualized revenue slightly under this figure. He stated that the revised tariff was attached to his filed testimony.

Mr. Hartline testified that Schedule B-1 shows the pro forma rate base of \$7,028,786 which is derived from Section B Schedule 2. Mr. Thomas further testified that he then applied a reasonable rate of return and calculated the additional federal and state income taxes to arrive at the total annual revenue requirements for all of the Company’s natural gas operations in Oklahoma of \$4,564,810.

Mr. Hartline testified that the Supplemental Schedule B-2 shows the pro forma rate base of \$7,028,786. It is comprised of \$6,727,969 of net plant with the balance being other rate base. Supplemental Schedule C-1 reflects the acquisition adjustment from previous rate cases and results in the proforma plant in service as December 31, 2013 of \$13,259,144. Schedule D-1

calculates the accumulated depreciation recognizing the acquisition adjustment previously referenced. Mr. Hartline testified that the Supplemental Schedule E-1 reflects the cash working capital based on the adjustments made on supplemental schedule H-1. Mr. Hartline testified that the Supplemental Schedule F-1 reflects the weighted average cost of capital. The Company utilized its actual capital structure to derive a reasonable return on rate base, which the Company believes represents a fair return on stockholder's equity. Mr. Hartline testified that he did make an adjustment to the company proforma common stock amount due to the personal guarantees provided by the investors on the debt of the Company. The 2% adjustment was used in Cause PUD 201000026 & PUD 201000022 as well as in a Tennessee rate case with the Company. He testified that the Company's requested return is comparable to returns on investment demanded by investors in small, closely held rural capital-intensive industries facing increasing competitive pressures across energy sources. Mr. Hartline testified that the Supplemental Schedule H-1 is the statement of actual and pro forma income and expenses per books for the test year ended December 31, 2013, and reflects pro forma adjustments resulting in a pro forma test year income and pro forma total revenues and pro forma expenses. Further, the Schedule also contains footnotes which describe the pro forma adjustments made by the Company. Mr. Hartline testified that the Supplemental Schedule I-1 shows our depreciation expense. The Company adjusted this schedule to reflect the depreciation rates proposed by staff in Causes PUD 201000026 & PUD 201000022. Mr. Hartline testified that the Supplemental Schedule J explains the income tax impact on Fort Cobb associated with the supplemental schedules. Mr. Hartline testified that the Supplemental Section L contains summaries of the proposed rate design cost of service information. Mr. Hartline testified that the Supplemental Schedule M is the pro forma revenue summary which reflects the revenues produced from the current rates and the revenues that would be produced from our proposed rates. This Schedule shows an annual revenue increase of approximately 1.244 million dollars.

Mr. Hartline testified that the Supplemental Schedule N contains the proposed rates by customer class which the Company requests the Commission to approve in this cause. Also contained in this supplemental schedule is the company revised tariff which includes a surcharge previously approved with modifications requested in Cause PUD 201400134. The proposed changes to our currently approved tariff are reflected as redline edits on the tariff marked as Attachment B attached to his filed testimony.

Rebuttal Testimony of Thomas Hartline filed January 9, 2015

Mr. Hartline testified that he had read the testimony of the Commission staff that was filed in this Cause and that he understood the testimony of Commission Staff on Page 7 of the PUD Accounting Exhibit outlined adjustments B-1 through B-5 as well as H-1 through H-9. He also testified that in addition staff had adjusted the rate of return and the tax rate.

Mr. Hartline further testified that the Company agrees with H-1 & H-8 and will not dispute H-3 & H-4. Mr. Hartline testified that B-3 and B-4 are simply calculations which are affected by certain other changes but the method of calculation is not in question. Mr. Hartline testified that staff had significantly adjusted the inputs to the weighted cost of capital (WACC), which he would discuss later in his testimony. When this change, which involved using a different method to value the personal guarantees provided by the owners for the debt of the Company, proliferated through the accounting exhibit, it artificially decreased the amount of

interest expense experienced by the Company which in turn artificially decreased the cash working capital amount. The Company requests that the actual interest expense as shown in WP F-3 be restored to the Cash Working Capital calculation.

Mr. Hartline testified that the issue with regard to B-2 and B-5 is simply a matter of consistency in that the Oklahoma Corporation Commission should have a set policy with regard to either the 13-month average or the test year-end balance or at the very least choose one or the other consistently throughout a case. Since in all other instances in this case the Commission has used the 13-month average the Company requests they do the same with regard to B-2 Customer Deposits and restore \$3,720 to the rate base. Likewise, rather than looking twelve-months past the test year-end for B-5 the Company again requests consistency in using the 13-month average and change the adjustment amount from \$100,000 to \$81,251.

Mr. Hartline testified that the elimination of the WinStar system is simply a result of the timing of the ramp-up of the flow off-take in relation to the test case year. The revenue over the last twelve-months is 60% greater than the revenue during the test case year; however, this is eleven-months passed the test case year. The Company is confident that going forward this significant investment in what effectively is one of the larger cities in Oklahoma will prove a prudent choice and a wise step in offsetting the loss of customers due to declining rural populations. However, due to the six-month limitation post test case year, the staff was unable to examine the long-term effects of the system. Obviously it is not the intent of the Commission to discourage investment in Oklahoma. The Company does want to be sure that when the system is brought into the rate base it will start at its full-undepreciated-amount, such that the Company will be able to fully recover on its investment and requests that such an agreement be acknowledged.

Mr. Hartline testified in H-1 System the revenues from the WinStar system are \$143,954. The Company requests the adjustment listed at \$132,000 be revised to this actual amount during the test case year.

Mr. Hartline testified that the nature of the issue in adjustment H-5 was that there are two components in H-5 to address, consultant Bill Phelps and consultant Tri-Star Energy. With regard to Bill Phelps while he is not a lobbyist for the Company, a portion of his billing is for work with the legislature. During the months of January through May Mr. Phelps is compensated an additional \$1500 for this work. Throughout the year Mr. Phelps is compensated \$1000 per month for operational expertise consulting. For example, Mr. Phelps represented the Company at the excavation rules work headed by Commissioner Murphy. The Company was not aware his legislative work was not allowed for recovery; however, Mr. Phelps' operational expertise is well known by the Commission and the Company request \$12,000 be restored.

Mr. Hartline further testified with regard to Tri-Star the Company provided information as to the substantial and ongoing services provided under the five-year contract, which began in 2013. The Company believes this is mainly a calculation issue in that the analyst averaged the outside services amount for the prior three-years. However, since Tri-Star began in year-three and is ongoing their \$48,000 annual compliance expense was only recognized at \$16,000. The Company requests that \$32,000 be restored. Finally, the Company believes the adjustment was not reduced to the 83.63% allocated to the rate payers of Oklahoma. Such that, assuming an

acceptance of the aforementioned the H-5 adjustment should be reduced from \$87,533 to \$36,407.

Mr. Hartline testified the Company operates in multiple jurisdictions with certain expenses being allocated on the basis of customer count. Thus only \$0.8363 of each allocated dollar is charged to Oklahoma rate payers. Certain Commission staff took this into account when calculating their adjustment, for example Kiran Patel in H-2 through H-4, whereas, other adjustments, the aforementioned H-5 as well as H-6 and H-7, were not adjusted for allocation.

Mr. Hartline then summarized by stating that even if agreement cannot be reached on the merits of the arguments of the Company the allocation adjustment only is as follows:

H-5 from \$87,533 to \$73,204

H-6 from \$229,584 to 192,001

H-7 from \$11,387 to 9,523

Mr. Hartline further testified the Company strongly disagrees on the issues contained in adjustment H-6 and H-7; 1) is Mr. Varner an employee, 2) at what amount should Mr. Hartline be compensated.

Mr. Hartline further testified that with regard to the status of Mr. Varner as an employee, the Company points out the following facts. When Navitas Assets acquired Fort Cobb Fuel Authority, a 1500 customer system, from Gateway in 2007 the Commission had recognized the two executives of Gateway, Bob Panico and Chris Rasmussen, in the 2006 rate case. When Navitas Assets acquired the assets of LeAnn Gas Company, a 2000 customer system, from Utility Management Company in 2009 the Commission recognized the two executives of Utility Management, Jim Anderson and Dave Anderson, in the 2008 rate case. In the 2010 cause the Commission recognized and the contested revenue requirement order before the ALJ included the salaries of Mr. Varner and Mr. Hartline. In the 2012 case the Tennessee Regulatory Authority recognized the salaries of Mr. Varner and Mr. Hartline. Thus there is substantial precedent for both Fort Cobb Fuel Authority to have two executives and for Mr. Varner and Mr. Hartline to be accepted as employees.

Mr. Hartline further testified that in addition to historical norms, a multi-jurisdiction, multi-subsystem, thirty-plus employee utility must have two-executives as how could it otherwise responsibly operate when one of the executives is traveling to another jurisdiction, on vacation, or otherwise unavailable.

Moreover given our size and breadth the Company splits the executive and management duties between the two executives such that Mr. Varner is either directly responsible for or participates in the functions of risk management, safety, legal (non-regulatory), financing (i.e.- cash flow) & bank relations, human resources & business policy, gas purchasing, strategy & customer growth. If the Company understands the analysis of staff then executive and management oversight of legal, cash flow, human resources, gas purchasing, and customer growth do not benefit the rate payer. First and foremost without gas purchasing the rate payer

receives nothing. Mr. Hartline further testified that the other listed executive duties of Mr. Varner are legal and practical requirements of operating a business (i.e. – it is either legally or practically required of the Company to operate safely). Mr. Hartline testified that the Company believes that if as a business it is legally and/or practically required to have a functional area then it also must have an executive responsible for that functional area.

Mr. Hartline testified summarizing the Fair Labor Standards Act (29 CFR Part 541) in defining an exempt executive employee a specific delineation is made for employees who own at least 20% interest in the enterprise and are actively engaged in management. Continuing, all executives primarily tasked with management of the enterprise; regularly directing the work or two or more employees; has the authority to hire, fire, or advance other employees. As an owner of 87.5% of the overall enterprise, with significant functional area responsibility, and with the direct reports during the test case year of Joe Irwin, Chris Dodge, and Gaylord Flood; two of who Mr. Varner directly hired (and the other indirectly through an acquisition), Mr. Varner passes all the Federal standards as an exempt executive employee.

Mr. Hartline further testified given his management duties to the Company, location at the Company headquarters, travel on behalf of the Company during the test case year, and no other visible means of employment (e.g. – no other W-2 wages) it is likely that in the absence of a wage from the Company the IRS would impute a wage during an audit. This imputed wage (for the purpose of assessing payroll tax) would likely be set at the maximum FICA wage, which during the test case year was \$113,700 (set to be \$118,500 in 2015).

Mr. Hartline testified there is a very troubling aspect to the position of staff with regard to Mr. Varner and he hesitated to even contemplate it as he is certain that a) it is not intentional and b) it is likely that staff does not understand its implication. Mr. Hartline further testified that that in the past staff has questioned the (advanced) age of Company employees and if those employees are still effective. Age is a huge driver of our healthcare costs and Mr. Varner, having entered his seventh decade, incurs substantially greater healthcare charges. Obviously as a Company we cannot even think about such issues without being open to age discrimination violations.

Mr. Hartline further testified that Mr. Varner is an employee, he is tasked with the responsibilities of an executive, as an executive he is a signatory and is often called on as such, he has personnel reporting to him and management areas to which he is responsible, and he receives a W-2. It is the opinion of the Company, that in accordance with the law, the duties tasked to Mr. Varner as an exempt employee can reasonably be expected to be completed in a forty-hour workweek. Since staff only took issue with the status of Mr. Varner as an employee and not his level of compensation then we are to assume that if he is found to be an employee the entire amount of his compensation, benefits, and taxes are to be restored without adjustment.

Mr. Hartline testified that with regard to what level he should be compensated, consider one of the historic norms above, his level of compensation in the 2010 case. For the prior test year Mr. Hartline ended 2009 at \$197,165. For the 2013 test case year Mr. Hartline ended the year at \$198,163. However, due to the allocation of a portion to the other jurisdictions (which was not applicable in PUD200900010) compensation by the Oklahoma rate payer declined to approximately \$165,724 for the 2013 test case year.

Mr. Hartline testified that Staff compared him to other gas managers in the State of Oklahoma to calculate the \$80,000 reduction to his compensation. Mr. Hartline testified that this examination is incorrect as Mr. Hartline is an executive not a manager with levels of duties and responsibilities beyond that of a manager. An administrative manager (again summarizing FLSA 29 CFR Part 541) performs office work related to general business operations and exercises discretion and independent judgment with respect to the management of the business or its customers. He testified that while he does display these aspects he also performs in the manner of an executive as described above with hiring, firing, and wage responsibility as well as numerous direct reports of department heads throughout the Company.

Mr. Hartline testified that staff has suggested that he should reasonably be expected to live in Oklahoma or at least one of the jurisdictions in which Navitas has operations. He stated that this is an interesting notion for a number of reasons. First, wages and salaries in Tennessee are substantially greater than Oklahoma and wages and salaries in Kentucky are substantially greater again than in Tennessee. A salary survey provided to the Company by PayChex of chief executives in Lexington Kentucky places the median at \$172,120. Similarly, top Lexington Kentucky financial managers receive \$174,680 annually. Mr. Hartline testified that staff acknowledged it would not be unreasonable to allow an amount substantially beyond what they have suggested, which would be applicable to another jurisdiction. Second, and this issue seems to come up time and time again, not a single soul in Oklahoma sought to invest in any of the twenty-two sub-systems the Company has in Oklahoma. Thus all empirical evidence suggests the exact contrary position to the Oklahoma residency requirement by staff.

Mr. Hartline testified that staff made a specious argument in testimony that Mr. Hartline should be compensated at \$65,000. Mr. Hartline stated that this argument is most telling as to the lack of seriousness and quality with regard to the analysis of this issue. As such the Company requested PUD adjustments H-2, H-6, and H-7 be rejected.

Mr. Hartline testified at issue is what combined federal and state income tax rate is applicable. The calculation is as follows: Federal rate + (State rate x (1-Federal rate)).

As submitted the Company used the top marginal corporate rates as follows:

$$35\% + (6\% \times (1-35\%)) = 38.9\%$$

Mr. Hartline testified that Staff has taken issue with three aspects of the calculation, 1) are corporate rates applicable, 2) if individual rates are applicable then what state should be used, 3) which income gets taxed as the first dollar.

Mr. Hartline further testified that it is the opinion of the Company that the Commission should have a set and consistent policy of applying corporate tax rates to all jurisdictional entities. To do otherwise subverts other State public policy establishing LLC and S-corp tax treatment, creates an incongruity of knowingly trading one incorrect assumption for another (namely applying Oklahoma State income tax rates to individuals residing in another State), diminishes the pay of the individuals and their spouses by pushing wage earnings into higher tax brackets and potentially takes legally favored tax treatment from other investments (i.e. – tax free

municipal bond income). Finally, it is a complicated exercise of guesswork creating uncertainty and discouraging investment in Oklahoma.

Mr. Hartline further testified that Corporate rates are applicable because: a) historically in Oklahoma and other jurisdictions that has been the treatment applied; b) C-corp tax treatment is available to the Company with a nearly instantaneous selection; c) it creates certainty and fairness.

Mr. Hartline testified that if the Commission elects to apply individual rates then it should do so at the State rates applicable to the investors, which would be the California rate in excess of 10%.

Mr. Hartline further testified that if the Commission elects to apply individual rates then it should not try to divine which income is the first dollar but rather apply all at the top marginal rate of 39.6%

Mr. Hartline testified the Company would like to make a change to the submitted rate. Since all corporate income between \$335,000 and \$10,000,000 is taxed at an effective rate of 34% the calculation is as follows:  $34\% + (6\% \times (1-34\%)) = 37.96\%$

Mr. Hartline testified that he had reviewed the testimony filed by Michael K. Knapp on behalf of the PUD.

Mr. Hartline testified that he did agree with Dr. Knapp's testimony where he recites the U.S. Supreme Courts holding regarding guidelines to determine a fair rate of return. On page 6 of his testimony he recites the Supreme Court as holding that, "From the investor or company point of view it is important that there be enough revenue not only for operating expenses but also for the capital costs of the business. These include *service on the debt and dividends on the stock...*" Mr. Hartline further testified that he did not agree with his conclusion that a return on equity of 10.5% and corresponding return on investment of 8.52% accomplishes these objectives.

Mr. Hartline testified that although he did not have a degree in economics as does Dr. Knapp he does have a significant amount of business experience and Mr. Varner, a shareholder and employee of Navitas has extensive experience in the financial markets. Our experience has proven to that to properly operate a regulated public utility the company needs sufficient revenues to pay the operating expenses, service on the debt and dividends on the stock regardless what the formulas may show. Mr. Hartline further testified that he wanted to be clear regarding the basis for the requested 14% return on equity (ROE). As stated in response to Data Request MKK-1 from the PUD, our support for our requested 14% ROE is premised on the testimony of Chris Klein, PhD filed on behalf of the Tennessee Consumer Advocate in a recent rate case for our operations in Tennessee. Mr. Hartline stated that Dr. Klein determined a cost of equity for Fort Cobb's Tennessee operations of 15.4% based on a times interest earned ratio (TIER) of 2.0. Mr. Hartline testified that he provided a copy of Dr. Klein's testimony with his response to MKK-1. In making this determination Dr. Klein relied on the same cost of capital concepts as

did Dr. Knapp<sup>1</sup> in his analysis. That is both relied on the economic principles for determining the allowed rate of return set out by the U.S Supreme Court in *Bluefield Water Works v. P.S.C* (262 U.S. 679, 1923) and *P.P.C. v. Hope Natural Gas Co.* (320 U.S. 591, 1944). Both Dr. Knapp and Dr. Klein selected a group of comparable companies upon which they conducted their respective evaluations.<sup>2</sup> The results of Dr. Knapp's analysis being his recommendation of a 10.5% ROE, while Dr. Klein concluded that a comparable firms analysis of the cost of equity using stock market data is not possible for Fort Cobb but stated an equity return consistent with a comparable interest coverage ratio can be done<sup>3</sup>. Mr. Hartline testified that Dr. Klein then recommended a cost of equity be set to yield an after-tax interest coverage ratio of 2.0. Mr. Hartline stated that Dr. Klein's recommendation of a times interest earned ratio (TIER) resulted in a rate of return on equity for Fort Cobb of 15.4%. The Oklahoma Commission recognizes and has used the TIER method in other rate cases. The most recent Mr. Hartline could find is PUD 201400100. In that case the Dr. Knapp recommended a 1.5 TIER rather than using the comparable companies' methodology.

Mr. Hartline stated that Dr. Knapp testified that for all appearances the water utility should be treated as a coop. It appears that Dr. Knapp based his decision on the small size of the utility as well as the methods it uses to obtain capital. Mr. Hartline testified that as he read Dr. Knapp's testimony to state that since the utility does not go to the public market for equity funding and its source of debt funding is not obtained in the traditional manner, that the TIER method should be used in place of the comparable company analysis. Mr. Hartline testified that he believed Fort Cobb is similar to the utility in PUD 201400100 in that the Company does not go to the public market to get equity capital and since our owners must personally guarantee our debt we certainly do not obtain debt funding in the traditional way. Mr. Hartline testified that it makes sense to use the TIER method or make adjustments to the comparable company method to recognize the many differences between Fort Cobb and the selected group of comparable companies used by Dr. Knapp in this analysis. It is also important to note the Commission adopted the 1.5 TIER coverage requirements in Order Number 632955 as agreed to by the parties in that Cause. Mr. Hartline testified he prepared a schedule that show the additional revenues Ft Cobb would need based on accepting the PUD adjustments H-1, H-3, H-4 and H-8 as set forth above, adjusting out the WinStar revenue to be consistent with PUD's removal the WinStar pipeline and using our actual annual interest expense adjusted to remove the interest expense associated with the WinStar pipeline of \$101,226. That schedule was attached to Mr. Hartline's testimony as Attachment A. Mr. Hartline further testified that it is easily seen that the 2.0 TIER recommended by Dr. Klein and adopted by the Tennessee Regulatory Authority results in additional annual revenues of \$1.023 million. This shows that under either the rate of return calculation or TIER the Company needs in excess of \$1,000,000 of additional annual revenue. Mr. Hartline testified that he believed this supported FCFA's position for the request of additional annual revenue of \$1.2 million.

Mr. Hartline testified while in preparing his rebuttal testimony he reviewed the rate of return testimony filed in PUD 201100087 and Order Number 632955 issued in that Cause. In

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<sup>1</sup> See Responsive Testimony of Michael K. Knapp filed December 16, 2014 in this Cause, beginning at page 5

<sup>2</sup> See Responsive Testimony of Michael K. Knapp filed December 16, 2014 in this Cause, beginning at page 7.

<sup>3</sup> Pre-Filed Direct Testimony of Christopher C. Klein, PH.D. on Behalf of the Tennessee Attorney General Consumer Advocate and Protection Division, November 15, 2012 filed in Docket No. 12-00068 Before the Tennessee Regulatory Authority, Nashville, Tennessee at page 11.



that Cause PUD witness Nicholas Fiegel did, at least as it appeared to him, a similar comparable company analysis using the same principals as did Dr. Knapp in this cause. In PUD 201100087 PUD's witness stated that "a size premium is added to compensate for OG&E's size (a small utility company) relative to the proxy group (large companies)."<sup>4</sup> Beginning on page 7 of Dr. Knapp's filed testimony he describes the methodology he used to arrive at his recommendation for Fort Cobb's cost of capital and on page 13 of his testimony he identified his chosen comparable companies. He identified his choice of "comparable natural gas distribution companies" upon which he conducted his analysis as AGL Resources, Atmos Energy, Laclede Group, New Jersey Resources, Northwest Natural Gas, Piedmont Natural Gas, South Jersey Industries, Southwest Gas and WGL Holdings. Mr. Hartline testified that he did quick survey of publically available data on each of the chosen "comparable natural gas companies" and found there are substantial differences between Fort Cobb and its operations and the each of the chosen comparable natural gas companies. First each of the "comparable natural gas companies" is publically traded where Fort Cobb is not. Secondly, each of the "comparable natural gas companies" has substantially more customers, some have combination electric and gas utility operations while others have operations in addition to their utility operations. Fort Cobb only operates small natural gas utility systems and is not truly comparable to the chosen comparable natural gas companies used by Dr. Knapp in his analysis. Mr. Hartline testified that the summary of his findings of the comparable companies are reflected on Attachment B. Clearly, if OG&E is small compared to the comparable companies used by PUD in their analysis in PUD 201100087, then FCFA is very small as compared to the companies chosen and used by Dr. Knapp in his analysis in this Cause and thus the ROE arrived at by Dr. Knapp should be adjusted upward. Additionally, it is important to note that in the final order issued in PUD 201100087 the Commission adopted a ROE of 10.2% which was higher than the 9.81% recommended by PUD in filed testimony.

Mr. Hartline testified that Dr. Knapp stated in his testimony that he believes that a rate of return is "fair" if it provides earnings to investors similar to returns on alternative investments in companies of equivalent or comparable risk and provide investors adequate compensation for the risk they assume and to give Fort Cobb the ability to attract capital. Mr. Hartline further testified as he stated in his testimony filed in this Cause in the request for interim rate relief, in 2013 the Company implemented a line of credit for operations guaranteed by the principals in the amount of approximately \$550,000. However, that line of credit is effectively overdrawn by \$75,000 with \$625,000 of operating capital drawn to support the operations of the Company. This line of credit must be paid down to \$550,000 immediately and revolve within a twelve month period which expired mid-spring. Without additional capital now the bank will cancel this line making it virtually impossible to cash flow the business through the slow sales months until next December. Additionally, the principals of the Company have contributed significant equity capital over the past two-years with at least one of the principals borrowing against his 401K and fully drawing on a credit card to fund additional capital requirements. Another principal has loaned the Company over \$300,000 in 2014 for working capital needs. With no more funds available to contribute or loan to the venture the principals believe the utility needs to operate under its own cash flow and move the Company where it has sufficient earnings to repay its debt and be able to pay a reasonable dividend to our shareholders. Mr. Hartline testified that

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<sup>4</sup> Pre-Filed Responsive Testimony of Nicholas Fiegel, MBA, filed on November 9, 2011 IN PUD 201100087 beginning on line 15, page 3.

the Company must have net income after tax annually sufficient to pay the interest expense of \$354,290 and have the opportunity to pay the shareholders a dividend. He stated that this is in line with Dr. Knapp's testimony to provide investors adequate compensation for the risk they assume and to give Fort Cobb the ability to attract capital. Therefore, he still supports the 14% rate of return on equity requested or in the alternative a 2.0 TIER. Using either method FCFA should receive an additional \$1 million plus in annual revenue.

Rate Design Rebuttal Testimony of Thomas Hartline filed January 15, 2015

Mr. Hartline identified issues with regard to revenue requirement that remain at issue based on PUD's filed testimony. He stated that the Company and Staff have had limited discussion regarding these issues to date but there are several particular aspects of the rate design testimony that need to be addressed. Regarding the design of the rates in particular he addressed the need for summer cash flow as well as competitive alternatives to natural gas. He testified that the principle area at issue is utilizing the proper amount of billing determinants. This issue is critically important in determining if FCFA can earn the revenue requirement. He testified that a severe overestimation of billing determinants in the last rate case has dramatically affected the ability of the Company to achieve the revenue requirement laid out in case PUD 2010 00026. Mr. Hartline further explained the issues with regard to the revenue requirement addressed in the testimony of Jeremy Schwartz on behalf of the PUD. Mr. Hartline stated that in his previous rebuttal testimony he discussed the issue of allocation in that for many charges Oklahoma is only allocated 83.63% of each expense dollar. He testified that he identified a number of areas where this occurred; however, Mr. Schwartz only added back one of the areas leaving the remaining outstanding. Additionally, the Company demonstrated that only a portion of the revenues from the WinStar system were removed from staff exhibits and this was not corrected. Also, Mr. Schwartz's calculations used the actual terms and conditions revenue versus using the adjusted terms and conditions revenue recognized in other PUD staff testimony. And the rate design figures also included the WinStar terms and conditions revenue, which should be removed to be consistent with other PUD witness testimony. Mr. Hartline also discussed a number of factors that have been consistently put forth by the Company to staff over the years. He testified of the need for additional cash flow in the summer as he addressed in PUD201300071; the competitive environment with the unregulated electric co-ops; the goal of moving Fort Cobb and LeAnn rates together; our competitive environment with propane; and intermittent use of the agricultural users. He testified that it appears that proper weight was not given to most if not all of these issues in PUD's proposed rate design. He testified that there is a small group of very vocal, organized customers, generally living proximate to each other in a tony enclave, led by a verbally abusive former customer that appears to inundates staff with complaints and it seems staff is trying to placate these complaints by their residential rate design choice. He testified that this approach is a wrong course of action and is at the expense of the seasonal needs of many of my residential and agricultural customers and the cash flow needs of the Company. He testified that the Company needs tiered rate structures. He stated that tiered rates are the appropriate bridge between flow based rates and fixed recovery based rates. He testified that FCFA's rate design needs to accomplish four goals: 1) customer retention, 2) sufficient cash flow, 3) competitive pricing, 4) dynamic non-cross-class-subsidization. Mr. Hartline then testified that the company's customers have more viable energy choices than their urban counterparts. First, the vast majority of Oklahoma natural gas customer, residing in either Tulsa or Oklahoma City do not have the option of siting a propane tank on their property or taping into the energy

switching subsidies offered by the unregulated electric co-ops. Second, because the cost of serving extremely low density rural customer is so much great than serving their urban counter parts propane, diesel, or electric choices become financially viable. He further testified that a big part of our customer retention is a low customer charge and he also noted that it is his observation that the customer activists referenced above never mention that FCFA's customer charge is substantially lower than ONG and extremely small when compared to their electric company customer charge. He testified that for months on end the company has agricultural customers that use no gas, literally over a hundred customers some months of the year. He further testified that the company has scores of second home customers not using gas in a particular month. He testified that the company has many customers who only have HVAC heating usage or that coupled with just a range. He testified that the company does not want the agricultural user considering switching to diesel since it doesn't cost the farmer to have it sit unused. He further testified that the company does not want the second home user to think, 'I could pay for a pellet stove with all the high customer charges I'm paying'. Nor does the company want the low or no summer usage customer to succumb to the co-op temptations of going all electric. He further testified that the company pursues these goals through a limited customer charge coupled with a high first units charge finished off by a second tier flow charge to generate the appropriate revenue per class. He testified that the rates proposed by PUD does not achieve these goals and he perceives that staff is seeking to eliminate the tiers ostensibly to make it easier for the folks mentioned above to calculate their bills. Mr. Hartline further testified that many other utilities in Oklahoma have tiered rates including CenterPoint Energy, West Texas Gas, Oklahoma Gas & Electric, Empire District Electric, and PSO to name a few. Mr. Hartline testified that the rates proposed by staff do not generate sufficient cash flow in the summer. He stated that the additional revenue generated by PUD's proposed rates is insufficient to alleviate the company's summer cash flow issues. He cited PUD201400025 as an example of the company's cash flow issues. He testified that currently non-commodity revenue generated through the first tier (1 to 9 units) of the company's residential and commercial class generates \$24 per month for the Fort Cobb service area and \$19.50 for the LeAnn service area. He stated that the PUD proposed rates would generate \$24.23 and \$19.69 for Fort Cobb and LeAnn respectively. This amounts to a 23 cents increase and a 19 cents increase per customer per month during the summer and low usage months. He further testified that the company's proposed residential and commercial rates would produce between \$31.24 and \$31.96 per month per customer for the first nine units. He further noted that the second tier of the company proposed rates starts after five units. He further testified that this amount is not dissimilar to what other utilities rates produce and he gave the example of a company facility on the CenterPoint system and it pays \$27.66 in non-commodity revenue on the first nine units. Mr. Hartline then discussed the pressure of competitive pricing on the company. He stated that as discussed above the relatively higher cost of serving rural customers makes other energy alternatives economically viable. He testified that the company must be cognizant of the competitive alternatives available to its customers and not price the company's services out of the market. He gave the example that currently delivered propane costs between \$1.69 per gallon and \$2.19 per gallon depending on the delivery location. To compare propane to natural gas one multiplies the price per gallon by 100,000 BTUs/91,000 BTUs. Thus the company's maximum delivered price needs to be less than \$1.86, subtracting our current PGA of \$0.61 yields a maximum tariff of \$1.25. He further testified that propane tank rental is similar to typical customer charges. He testified that similar calculations can be made for diesel motors or electric heating. Mr. Hartline then discussed dynamic non-cross-class-subsidization. He stated

that class subsidization is when one group of customers enjoys utility rates less than the cost of service at the expense of another group of customers paying more than their cost of service. He testified that the dynamic aspect of it is tied to the competitive pricing previously discussed. He stated that effectively the competitive price places a ceiling on rates even if those rates are insufficient to recover the cost of service. In a static environment this ceiling is ignored and there is no consideration for energy switching effects. In a dynamic environment energy switching effects are recognized. It is understood that energy switching will cause the loss of the no-longer subsidized class customers. In turn causing the rates on the disproportionate charges class to increase even beyond those charged when subsidizing the other group. Mr. Hartline then discussed how the Company arrived at its billing determinants. He testified that the calculation of billing determinants begins with the monthly "Billing Edit List – Revenue Class Totals" sheet produced by the Company billing software, Continental. He stated that generally this data can be used directly; however, care must be taken to look for any post-closing re-reads. A re-read is a meter that is read again due to a meter reading exception. While the system checks for usage anomalies pre-closing occasionally a change, usually initiated by the customer, occurs post-closing. As an audit security standard once a billing is closed that data cannot be changed. The "Revenue Class Totals" and any post-closing "Transaction List" reports are transcribed to the Billing Determinants Workbook spreadsheet. The workbook comprising the components and spreadsheet was posted to the electronic data room, which members of the PUD and Attorney General's staff had unlimited access. The workbook data was placed in the supplemental package spreadsheet work-paper tab WP M-4-1 TCY Flow. It initially included the WinStar system; however, this was subsequently removed based on PUD's filed position to remove the investment, expenses and revenue associated with WinStar. The test case year (TCY) flow data was placed in the weather normalization worksheets along with other data and the runs are calculated. He further testified that in the filing the weather normalization runs are done by active tariff classes, Residential & Commercial and Industrial for LeAnn and Residential & Commercial, Industrial, Agricultural Heat, and Agricultural Power for Fort Cobb. Mr. Hartline further testified that subsequent to staff rate design testimony, that members of the PUD indicated a preference for running them by sub-class for each accounting unit. The weather normalized data in the initial filing (including WinStar) totaled 3,365,414 CCF; however, the correlation to the Agricultural Power data was insufficient and TCY data was used. The weather normalized flow is transcribed to WP M-4-1 WN Flow. Mr. Hartline testified that since in the filing the weather normalization was by tariff class only tariff class data was transcribed consistent with the method employed in PUD201000026. The runs with the WinStar data removed were posted by sub-class. He testified that the annualized customer loss worksheet used in Mr. Schwartz' testimony is also posted in the electronic data room. Mr. Hartline further testified that from the customer loss data the calculation of 92.35% was applied to the weather normalized flows. The final billing determinants totals relied on by the company in its proposed rate design are 3,192,072 CCF. Based upon PUD's removal of WinStar the billing determinants totals decline to 3,078,383 CCF, as indicated in WP M-4-1 W&CL Flow. Mr. Hartline testified that similar to the weather normalization worksheet only the class total were calculated in the filing but the submission with the WinStar data removed was posted by sub-class. Mr. Hartline then proceeded to describe how normalized revenues are calculated using the weather normalized and customer loss billing determinants. He stated that these billing determinants along with the proposed rates are used to calculate the required revenue as performed on WP M-4 Proposed Revenue. Mr. Hartline testified that at the request of PUD staff on Tuesday January 14, 2015 tariff revenue was calculated by sub-class. He stated that for example, even though the

Company proposed final Commercial tariff is the same for Fort Cobb and LeAnn they are calculated separately rather sub-totaling their data together. Mr. Hartline then described the effect of running the calculation at the subclass level had. He stated that the flow characteristics of Residential and Commercial are substantially dissimilar. Recognizing this on a sub-class level coupled with the revenue goals laid out in the COSS cause the Company to pursue different rates for these two sub-classes. Mr. Hartline then testified that the effect of removing the WinStar system from the calculation of revenue requirements results in a new annual normalized revenue requirement of \$4,003,884 as reflected on supplemental B-1. Mr. Hartline then testified that with the removal of the WinStar system and the change in revenue requirement and other modifications throughout the rate case process, the Company's proposed tariff rates changed to those shown in WP M-3-2. Mr. Hartline then explained the structural changes between the initially filed rates and those reflecting the removal of the WinStar system and the change in revenue requirement and other modifications that occurred throughout the rate case process. He stated that the Company sought to strike a balance between the notion of a surcharge on the first units and the desire of PUD staff to have only a single flow tariff. As such the Company eliminated the surcharge and went simply to a five unit first tier and balance of flow second tier rate structure. Moreover, with the exception of the Industrial class all the classes are conceptually similar with a customer charge, limited unit first tier and balance of flow second tier. Mr. Hartline then testified to the stated goal by both the Company and PUD to bring the tariffs together. He stated that through the Company proposed rates this goal is nearly accomplished. The uniform Industrial tariff and customer charge was in place under the current rates, though staff was seeking to move even the sub-class customer charges apart within the same class. Under the proposed final rates the first tiers are uniform throughout, the Fort Cobb and LeAnn Commercial rates are unified and only a ten-cent difference exists between the Residential rates. Mr. Hartline then testified that for a number of reasons it is clear the bill determinants used by the staff are incorrect. First, the total billing determinants in their testimony exceed the weather normalization output. Second, the sub-class data staff used to build their analysis was incorrect as only class data had been adjusted. Third, their data did not have the weather normalization re-running subsequent to the removal of the WinStar system. Mr. Hartline then stated that he does not believe that staff maliciously used an incorrect data set, because their goal is to obtain the correct revenue requirement for all involved. He stated that it seemed to him to be just a simple inadvertency. Mr. Hartline testified that in fact he knew Mr. Schwartz had the right figures in mind as they spoke on the phone on or about January 7, 2015, at which time they briefly compared bill determinants notes whereby Mr. Hartline stated he had just over three-million and Mr. Schwartz indicated he had very similar numbers which stands to reason given Mr. Schwartz had reviewed and accepted the weather normalization and customer loss data as indicated by his testimony. Mr. Hartline then testified that it's not even clear to him that Mr. Schwartz was cognizant of the disconnect until they discussed it subsequent to Mr. Schwartz filing his testimony on January 9, 2015. Mr. Hartline then stated that essentially, with no time left it was up to the Company to clear up the issue through rebuttal testimony. Mr. Hartline testified that the weather normalization needed to be rerun because with the removal of the WinStar system the amount and pattern of the input data changed significantly necessitating a re-running of the weather normalization. Mr. Hartline then discussed the COSS undertaken by staff. He testified that the Company found the concepts interesting and the level of detail and work involved was substantial and the study was educational. He then stated that it is worth noting that it is a bit of a moving target as contested or subsequently adjusted figure have the effect of changing the results as would flow pattern changes from weather or other effects. Mr.

Hartline then summarized the company request that the Commission adopt the revenue requirement of \$4,003,883 shown on supplemental B-1 included with the schedules attached to his testimony filed on January 15, 2015, and that the Commission adopt the Company proposed tariff structure and tariff rates included in column Final on supplemental WP M-3-2 included with the schedules attached to his Rebuttal testimony filed on January 15, 2015.

Testimony of Thomas Hartline in Support of the Stipulation presented at the  
Hearing on the Merits on February 11, 2015

Mr. Hartline testified in support of the Joint Stipulation and Settlement Agreement filed on February 2, 2015. Mr. Hartline testified on behalf of the Company and stated that the stipulating parties requested the Commission to approve the parties' compromise of the issues presented in this Cause as set forth in the Joint Stipulation and Settlement Agreement. Mr. Hartline further testified that the stipulating parties represent to the Commission that the Joint Stipulation and Settlement Agreement represents a fair, just and reasonable settlement of the issues, and that the terms and conditions are in the public interest. Mr. Hartline urged the Commission to issue an order in this Cause adopting and approving the Joint Stipulation and Settlement Agreement in its entirety. Mr. Hartline summarized the Joint Stipulation and Settlement Agreement by stating the parties agreed to the total revenue requirement of \$3,745,000, excluding the cost of gas; that the parties agree to tariff rates and structures reflected on the tariff sheets marked as Exhibit "1," attached to the Joint Stipulation and Settlement Agreement; and that the new tariff rates and structures reflect the parties' next step to continue the process begun in Cause No. PUD 201000026 to unify the customer class rates and structures of the Fort Cobb and former LeAnn Gas Company class rates and structures. He stated that the parties believe it is in the best interest of the customers and company to continue the move toward the unification of the class rates and structures in future causes; and that the stipulating parties further agree that every residential and commercial customer bill, every month, shall include language making it clear that the first five Ccfs are charged on a "per Ccf" basis. Mr. Hartline concluded by stating that Joint Stipulation and Settlement Agreement resolves the Company's request for interim and permanent rate relief requested by the Company in this Cause.

**Testimony of the Attorney General of the State of Oklahoma**

Rate Design Rebuttal Testimony of Edwin Farrar filed January 14, 2015

Edwin Farrar testified as to his educational and professional background as a Certified Public Accountant. He had testified previously before the Commission and his qualifications as an expert had been accepted. Mr. Farrar recommended certain rate design elements proposed by PUD.

Mr. Farrar noted that Fort Cobb requested that it be allowed to use the expertise of PUD to design rates. Mr. Farrar stated that Fort Cobb had proposed to merge the rates of the Fort Cobb and LeAnn divisions and the Company had relied on high first block rates in its rate design. Mr. Farrar testified that PUD instead proposed to keep separate rates for Fort Cobb and LeAnn. Mr. Farrar stated that the most significant difference in PUD's and Fort Cobb's rate design was in the customer charge for industrial and agricultural customers, where the Company

proposed low or no customer charges and high first block consumption block charges, and PUD proposed large customer charges with lower energy charges.

Mr. Farrar explained that most non-commodity costs of a utility are fixed in nature which supports the use of a larger customer charge and that the cost imposed on the system by sporadic consumption is nearly the same as continuous users of natural gas. The use of a higher customer charge generally allows the use of a lower volumetric charge, which in turn helps the industrial or agricultural consumer to increase their production at a lower cost. Mr. Farrar testified that a low customer charge with a higher volumetric charge to benefit seasonal customers should be supported by evidence that such rates do not abuse those customers or other customers on the system. Mr. Farrar recommended that PUD's rate design be adopted by the Commission.

### **Testimony of the Public Utility Division**

#### **Responsive Testimony of Jeremy Schwartz filed December 16, 2014**

Jeremy Schwartz is employed by the Public Utility Division as a Public Utility Regulatory Analyst. Mr. Schwartz testified to detailing the areas that PUD reviewed in the application filed by Fort Cobb. Mr. Schwartz also discussed PUD's review process and provided an overview of PUD findings.

It is impractical for PUD to look at every account and every entry made during the test year. However, PUD reviewed areas that appeared to have a major impact on the rates and charges passed through to ratepayers. PUD had eleven analysts review the application filed by Fort Cobb; however, seven made adjustments and/or filed testimony. The following analysts filed testimony: Bob Thompson covered the PUD accounting exhibit and overall accounting adjustments; Michael Knapp, PhD, covered ROR, ROE, and capital structure; Kiran Patel covered employee benefits, pensions, and medical; David Garrett covered outside services, payroll taxes and expenses, and employee insurance costs and expenses; Javad Seyedoff covered rate case expenses, regulatory assets/expenses/liabilities, revenues, and expenses; Paul Newmark covered customer deposits, bad debt expense, and the WinStar pipeline; Tracy Izell covered 1099s, tax returns, and organizational documents.

PUD reviewed all information and testimony provided by the Company as a part the Supplemental Application. PUD further reviewed Commission orders, prior testimony, and work papers relating to FCFA.

PUD recommended that the Commission approve all adjustments proposed by PUD analysts as laid out in responsive testimonies. PUD stated that its testimonies, calculations, and corresponding adjustments are fair, just, reasonable, and in the public interest.

#### **Responsive Testimony of Robert Thompson filed December 16, 2014**

Robert Thompson, CPA, is employed by the PUD of the Oklahoma Corporation Commission. Mr. Thompson's testimony focused on the following issues:

- Accumulated Depreciation: Mr. Thompson proposed no adjustment to the accumulated depreciation included in rate base.

- Cash Working Capital: Mr. Thompson proposed an adjustment to the cash working capital (CWC), which includes all of PUD's proposed changes to those accounts included within the CWC calculation. Mr. Thompson agreed with the Company's cash working capital methodology. This adjustment would decrease cash working capital included in rate base by (\$75,794).

- Accumulated Deferred Income Tax: Mr. Thompson proposed an adjustment to update accumulated deferred income tax. The adjustment would increase accumulated deferred income taxes included in rate base by (\$112,994).

- Depreciation and Amortization Expense: Mr. Thompson proposed to adjust the depreciation and amortization expense related to the plant in service. The adjustment would increase the revenue requirement by \$6,739.

- Interest Synchronization: Mr. Thompson proposed an adjustment to the interest expense within the income tax calculation to reflect changes to the rate of return and rate base. Interest synchronization is a method that provides an interest expense deduction for regulatory income tax purposes equal to the ratepayer's contribution to FCFA for interest expense coverage. The adjustment for interest synchronization would decrease the net income before income tax by (\$120,275).

- Current Tax Expense: Mr. Thompson proposed an adjustment to current income taxes to reflect PUD's adjustments to the operating income statement, including the revenue deficiency, resulting in a net decrease to FCFA's operating income of (\$156,547).

- Conclusion: Mr. Thompson requested that the Commission accept PUD's recommendation regarding the Company's total revenue requirement based on the individual rate base and income statement adjustments described in this testimony. Mr. Thompson stated the adjustments recommended are fair, just, reasonable and in the public interest. Mr. Thompson stated the recommendations struck a balance between the Company and Oklahoma ratepayers.

#### Responsive Testimony of David Garrett filed December 16, 2014

Mr. Garrett filed direct testimony on behalf of PUD on December 16, 2014 with regard to the issues of outside services expense, payroll expense, and payroll taxes. First, Mr. Garrett recommended an adjustment of (\$87,533) to decrease outside services expense. This recommendation is based on removing amounts paid during the test year for legislative advocacy, and normalizing the expense level to the four-year average of the outside services accounts.

Mr. Garrett also proposed two adjustments to payroll expense, the first being an adjustment of (\$151,319) to remove the salary of Richard Varner. Mr. Garrett testified that Fort Cobb had not met its burden of proof to substantiate the specific duties performed by Mr. Varner, and had not demonstrated that Mr. Varner should be compensated as an employee of the



Company in addition to his equity earnings as an investor. Mr. Garrett also proposed an adjustment of (\$78,264) to decrease the salary of Thomas Hartline. This adjustment was based on statistical surveys from the Bureau of Labor Statistics for gas utility managers in Oklahoma. Fort Cobb did not perform a salary survey. Thus, Mr. Garrett proposed a total payroll adjustment of (\$229,584) to decrease payroll expenses.

Finally, Mr. Garrett recommended an adjustment of (\$11,387) to decrease payroll tax expense in accordance with his payroll expense adjustments.

Responsive Testimony of Javad Seyedoff filed December 16, 2014

Mr. Javad Seyedoff, MBA, filed pre-filed responsive testimony on December 16, 2014. Mr. Seyedoff reviewed the following areas: prepayments, customer advances and interest on customer advances, current and prior rate case expenses, utility assessment and others, miscellaneous general expenses, regulatory assets, regulatory liabilities, revenues and expenses, and affiliate/subsidiary transactions service corporation allocation.

For the areas listed above, Mr. Seyedoff recommended one adjustment for a total increase to Schedule H expenses in the amount of \$14,000.

In the area of prepayments, Mr. Seyedoff recommended a reduction from the thirteen month average to the test year-end level. Mr. Seyedoff studied both six-month post test year and thirteen month data provided by the Company. Mr. Seyedoff considered an adjustment of (\$658) to reduce prepayments to the test year level. However, Mr. Seyedoff proposed no adjustment to prepayment because of the immateriality of the adjustment in this Cause.

For current rate case expenses, based on information provided by the Company, Mr. Seyedoff recommended an estimated total amount of \$28,000, amortized over two years. Mr. Seyedoff's adjustment H-1 increased the current rate case expense for the test year by \$14,000.

The total amount of this adjustment represented an increase of \$14,000 in PUD schedule H. After a thorough review and audit of each area, PUD did not propose any additional adjustments in Mr. Seyedoff's assigned areas.

Responsive Testimony of Kiran Patel filed December 16, 2014

Ms. Kiran Patel is employed by PUD and filed Responsive Testimony on December 16, 2014.

The purpose of Ms. Patel's testimony was to present PUD's analysis and recommendation as to Fort Cobb Fuel Authority, L.L.C.'s Supplemental Application, filed on October 9, 2014.

Ms. Patel reviewed the Company's adjustments to "Employee Benefits," "Other Employee Benefits," "Pensions and Medical - 401K," "Non-Recurring Expense Adjustment," and "Employee Expense Reimbursement - Executive Expense." After a thorough review and audit of each area, Ms. Patel proposed an adjustment in the amount of \$25,019 to decrease

“Employee Benefits” for Mr. Varner, stating he did not appear to be directly involved with the oversight of people or functions of Fort Cobb, therefore he did not appear to provide benefits to Oklahoma ratepayers.

Ms. Patel proposed an adjustment of \$49,910 to decrease “Employee Expense Reimbursement - Executive expenses.” Ms. Patel did not recommend reimbursement payments of \$2,500 for each executive, as these payments were not supported by receipts or other documentary evidence. Ms. Patel recommended that the Company implement a travel policy that follows commonly used guidelines for travel reimbursement and record keeping.

Ms. Patel proposed an adjustment of \$13,000 to increase Mr. Thomas Hartline’s travel expense. PUD developed a reasonable travel budget for Mr. Hartline based on records of his actual travel during the test year. The \$13,000 increase should allow for travel to Oklahoma from California and back to attend to the affairs of Oklahoma utilities.

Responsive Testimony of Dr. Michael Knapp filed December 16, 2014

Dr. Michael K. Knapp of the Public Utility Division filed Responsive Testimony on December 16, 2014. The purpose of Dr. Knapp’s testimony was to present evidence on four items in the October 9, 2014 application of Fort Cobb. Fort Cobb requested a rate of return (“ROR”) of 9.99 percent, based on a capital structure of 33.27 percent common equity and 66.73 percent long term debt. The Company proposed an allowed return on equity (“ROE”) of 14.00 percent and an embedded cost of debt of 8.00 percent. Dr. Knapp’s testimony addressed:

- allowed return on equity
- the Company’s proposed capital structure
- embedded cost of long-term debt
- allowed rate of return

Dr. Knapp’s testimony and its accompanying analysis developed PUD’s recommendation of a fair rate of return for the Company.

Throughout his testimony, Dr. Knapp used a standard for a recommended return that is consistent with the concept of a “fair rate of return” for a public utility’s invested capital. The Supreme Court determined the guidelines for a fair rate of return in *Bluefield Water Works and Improvement Company vs. Public Service Commission*, 262 U.S. 679 (1923) (“*Bluefield*”), as further modified in *Federal Power Commission vs. Hope Natural Gas Company*, 320 U.S. 591 (1944) (“*Hope*”).

First, Dr. Knapp examined current economic conditions and debt yields to determine the condition of capital markets. Second, in deference to the standards of both *Bluefield* and *Hope*, he selected a group of comparable natural gas distribution companies upon which he conducted his evaluation. Third, Dr. Knapp examined relevant financial statistics of the proxy utilities as benchmarks for FCFA. Fourth, Dr. Knapp developed Discounted Cash Flow analyses and Capital Asset Pricing Models to estimate the ROE for each of the proxy groups. Fifth, Dr. Knapp compared the proposed capital structure to the comparison group of gas distribution companies to determine if the Company’s cost of capital is reasonable.

Dr. Knapp conducted his financial analysis. The DCF model produced a range of ROE estimates with a low of 8.45 percent to a high of 10.52 percent. The CAPM analysis ranged from 9.11 percent to 9.45 percent. He observed that the current Federal Reserve policy of maintaining low interest rates has influenced the financial analysis. While its impact on the DCF model is indirect, the influence is more substantial on the CAPM analysis. Based on the results of his DCF and CAPM analysis as well as the comparison of the earned ROEs of comparable gas utilities, Dr. Knapp recommended that the Commission approve a ROE in the range of 10.0 to 10.5 percent.

Dr. Knapp noted that FCFA requested a rate of return that consisted of 33.27 percent common equity and 66.73 percent. Consistent with *Bluefield* and *Hope*, Dr. Knapp imputed a capital structure consistent with other gas utilities. He determined the appropriate capital structure is 56.10 percent common equity and 43.90 percent long-term debt. While Dr. Knapp analysis found that the 6.00 percent embedded cost of debt appropriate, he excluded the Company's requested 200 basis point adder as more properly recovered in ROE. Dr. Knapp testified that this produces an allowed rate of return of 8.52 percent.

After reviewing the Direct Testimony of Company Witness Thomas Hartline, prior Commission orders in other gas company causes, conducting analysis of current economic conditions, capital markets, Federal Reserve policy regarding interest rates, examining comparable financial statistics, and conducting DCF and CAPM analyses of the cost of equity capital, Dr. Knapp recommended that the Commission allow FCFA:

- To use a capital structure consisting of 43.90 percent long-term debt and 56.10 percent common equity
- To receive an embedded cost of long-term debt of 6.00 percent reflecting the cost of debt
- A return on common equity of 10.50 percent
- A rate of return of 8.52 percent

Responsive Testimony of Paul Newmark filed December 16, 2014

Mr. Paul Newmark, Senior CPA/Auditor, filed testimony in this cause on December 16, 2014. Mr. Newmark is employed by the Public Utility Division ("PUD") of the Oklahoma Corporation Commission. Mr. Newmark reviewed Fort Cobb's filed application documents, prior PUD causes and testimonies, and the National Association of Regulatory Commissioners Audit Manual. In addition, Mr. Newmark reviewed FCFA records on-site at the Eakly, Oklahoma office.

Mr. Newmark was assigned areas of review which included the following accounts: Customer Deposits, Interest on Customer Deposits, Plant in Service and Bad Debt Expense. Mr. Newmark proposed adjustments to the Customer Deposit account and the Plant in Service account. The Customer Deposit account adjustment of \$3,720 was recommended to reconcile the amount to the year-end balance. This recommendation follows the principle of recording the

greater of the 13 month average or the year-end balance. This adjustment increased the total amount deducted from the rate base calculation by \$3,720.

The Plant in Service account included an entry for “Mains” in the amount of \$2,170,033. This amount was identified as being the cost associated with 16 miles of WinStar pipeline built in Love County. The proposed adjustment was to deduct the total amount of \$2,170,033 from the rate base as the project was not considered useful to the Fort Cobb ratepayers.

Mr. Newmark’s review of the remaining accounts, Interest on Customer Deposits and Bad Debt Expense, did not produce any recommended adjustments. The differences calculated were minor and determined to be insignificant in the Cause.

Responsive Testimony of Tracy Izell filed December 16, 2014

Ms. Tracy Izell is employed by the Public Utility Division and filed Responsive Testimony on December 16, 2014. The purpose of Ms. Izell’s testimony was to present PUD’s analysis and recommendation for the Application filed by Fort Cobb.

PUD’s review process consisted of reviewing the supplemental application, direct testimony and supporting schedules for the relief requested by Fort Cobb. PUD conducted several on-site visits with the Company to review supporting documentation. Two of these visits were in Eakly, Oklahoma, and one was in Costa Mesa, California. PUD reviewed prior causes for Fort Cobb. In addition, PUD issued several data requests to the Company’s representatives for supporting documentation and clarification on specific items.

Ms. Izell’s specific areas of review were the following: Tax Returns, 1099s, and organizational documents. Navitas Utility Company’s set up is tedious to follow and the review included learning the interplay and relationships between entities, affiliates, and owners. Ms. Izell encouraged Fort Cobb to use ‘class’ items in QuickBooks to make the entities more separate, distinct, and easier to follow transactions. Currently, in order to input items into QuickBooks, Mr. Irwin moves back and forth from a spreadsheet to QuickBooks, sometimes going back and forth multiple times. In addition, because Mr. Irwin is charged with keeping the books of several companies all having transactions between each company, it can be time consuming and inefficient to work from program to spreadsheet multiple times. Ms. Izell also recommended that Mr. Irwin attend an Intuit QuickBooks training. This will enable Mr. Irwin to learn about class categorization, as well as other features in QuickBooks that would help Fort Cobb have clearer, properly-separated records.

Responsive Testimony of Jeremy Schwartz filed January 9, 2015

Jeremy Schwartz is employed by the Public Utility Division as a Public Utility Regulatory Analyst and filed Responsive testimony on January 9, 2015. The purpose of his Responsive testimony was to discuss Fort Cobb’s cost of service and rate design proposal; present PUD’s proposed rate design; and discuss the impact to the cost of service analysis and

rate design in general for all PUD adjustments, which resulted in a base rate revenue increase of \$406,479,<sup>5</sup> for a total operating revenue requirement of \$3,595,118.

PUD determined that the revenue figures proposed by the Company did not include the necessary adjustments for weather normalization and customer loss. This created an additional adjustment to current revenues, resulting in an increase to the revenue deficiency in the amount of approximately \$54,189. Also, PUD is proposed an adjustment to the original salary adjustment<sup>6</sup> to account for the Company's 83.63 percent Oklahoma jurisdictional amount. This additional adjustment was in the amount of approximately \$37,583.

In Mr. Schwartz testimony, PUD disagreed with the way the Company relied upon the output of their cost of service study ("COSS"). Fort Cobb did not use fully the allocation factors to determine the actual revenue requirement by class. Therefore, the rates proposed by the Company were not based on the cost to serve each class of customers. Also, PUD considered the results of a fully allocated COSS essential in designing rates and the best basis for determining changes to the current rate design. Without developing a fully allocated COSS, PUD could not determine if cross subsidization among classes exist. In other words, some classes may end up paying more than their costs on the system and some would not pay enough. This would create a discrepancy in class parity as well. The ideal rate design would have a parity of 1 for each class, meaning that each class pays only costs incurred for that class.

While the Company's method to allocate costs based on jurisdictional customer count is not necessarily incorrect; PUD does not view the Company's procedure as the most accurate and effective method for estimating costs on the system by class. Costs should be allocated using factors that more closely match the causes of those costs. Because of the important role cost allocation factors play in determining cost responsibility, the revenue requirement, and rate design, PUD recommends a more robust COSS and allocation process, similar to the analysis developed by PUD in this cause.

Mr. Schwartz presented Figure 4 below as an excerpt of PUD's proposed cost of service analysis that summarizes the total company revenue requirement and its distribution to the retail customer classes with the proposed adjustments.

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<sup>5</sup> Responsive Testimony of Robert C. Thompson, page 5, lines 19-21 and in lines 7 and 11, Section A, of PUD's Accounting Exhibit.

<sup>6</sup> Responsive Testimony of David Garrett, page 10, line 8.

FIGURE 4 PUD'S COST OF SERVICE STUDY RESULTS AT PROPOSED

PUD - Proposed Rates		Proposed					
Description	Total	Residential	Commercial	Industrial	Ag Power	Ag Heat	
<b>Rate Base</b>							
Plant in Service	\$ 11,089,111	\$ 7,799,919	\$ 1,053,295	\$ 1,191,286	\$ 607,824	\$ 436,787	
Accumulated Depreciation	\$ 6,531,175	\$ 4,597,034	\$ 619,718	\$ 700,799	\$ 356,618	\$ 257,006	
Other Rate Base items	\$ 8,309	\$ (3,224)	\$ (449)	\$ 12,276	\$ 1,306	\$ (1,601)	
<b>Total Rate Base</b>	<b>\$ 4,566,245</b>	<b>\$ 3,199,661</b>	<b>\$ 433,129</b>	<b>\$ 502,763</b>	<b>\$ 252,512</b>	<b>\$ 178,179</b>	
<b>Revenues At proposed Rates</b>							
Delivery Revenue	\$ 3,549,216	\$ 2,339,387	\$ 499,730	\$ 235,857	\$ 234,200	\$ 240,044	
Miscellaneous Revenues	\$ 83,483	\$ 54,054	\$ 10,938	\$ 5,927	\$ 6,078	\$ 6,485	
<b>Total Revenues</b>	<b>\$ 3,632,699</b>	<b>\$ 2,393,441</b>	<b>\$ 510,668</b>	<b>\$ 241,784</b>	<b>\$ 240,278</b>	<b>\$ 246,528</b>	
<b>Expenses at Current Rates</b>							
O&M Expenses	\$ 2,559,418	\$ 2,070,366	\$ 193,524	\$ 145,723	\$ 91,706	\$ 58,098	
Depreciation Expense	\$ 462,273	\$ 325,376	\$ 43,863	\$ 49,602	\$ 25,241	\$ 18,191	
Taxes other than Income Taxes	\$ 65,191	\$ 45,885	\$ 6,186	\$ 6,995	\$ 3,560	\$ 2,565	
Investment Tax Credit	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>Total Expense Current</b>	<b>\$ 3,086,882</b>	<b>\$ 2,441,627</b>	<b>\$ 243,573</b>	<b>\$ 202,321</b>	<b>\$ 120,507</b>	<b>\$ 78,854</b>	
Income Taxes	\$ 156,547	\$ 109,696	\$ 14,849	\$ 17,236	\$ 8,657	\$ 6,109	
<b>Current Operating Income</b>	<b>\$ 389,271</b>	<b>\$ (157,881)</b>	<b>\$ 252,246</b>	<b>\$ 22,227</b>	<b>\$ 111,114</b>	<b>\$ 161,566</b>	
<b>Return at Proposed Rates</b>							
	0.085250	(0.05)	0.58	0.04	0.44	0.91	
	1.00	(0.58)	6.83	0.52	5.16	10.64	

Mr. Schwartz presented in Figure 5 a summary from PUD's cost of service analysis that shows the revenue distribution at current rates, equalized rates, and at PUD's proposed rates.

FIGURE 5 PUD'S REVENUE DISTRIBUTION RESULTS

	Revenue @ Current	RROR @ Current	Revenue @ Equalized	RROR @ Equalized	Revenue @ Proposed	RROR @ Proposed	% Change
<b>Residential</b>	\$ 1,975,466.48	(6.83)	\$ 2,770,039.13	1.00	\$ 2,339,386.52	(0.58)	18%
<b>Commercial</b>	\$ 399,753.32	14.73	\$ 284,408.14	1.00	\$ 499,729.68	6.83	25%
<b>Industrial</b>	\$ 216,623.40	0.25	\$ 256,490.32	1.00	\$ 235,856.62	0.52	9%
<b>Ag Power</b>	\$ 222,130.59	16.43	\$ 144,612.57	1.00	\$ 234,200.04	5.16	5%
<b>Ag Heat</b>	\$ 236,993.60	37.28	\$ 93,667.73	1.00	\$ 240,043.60	10.64	1%
<b>Total</b>	<b>\$ 3,050,967.39</b>		<b>\$ 3,549,217.88</b>		<b>\$ 3,549,216.46</b>		

Additionally, Mr. Schwartz showed the revenue increases by class according to PUD's revenue distribution in Figure 6:

FIGURE 6 REVENUE INCREASE/DECREASE BY CLASS

	Revenue @ Current	Revenue @ Proposed	Revenue Increase/Decrease
<b>Residential</b>	\$ 1,975,466.48	\$ 2,339,386.52	\$ 363,920.04
<b>Commercial</b>	\$ 399,753.32	\$ 499,729.68	\$ 99,976.37
<b>Industrial</b>	\$ 216,623.40	\$ 235,856.62	\$ 19,233.22
<b>Ag Power</b>	\$ 222,130.59	\$ 234,200.04	\$ 12,069.45
<b>Ag Heat</b>	\$ 236,993.60	\$ 240,043.60	\$ 3,050.00
<b>Total</b>	<b>\$ 3,050,967.39</b>	<b>\$ 3,549,216.46</b>	<b>\$ 498,249.07</b>

PUD's proposed rate design was as follows:

Residential - FCFA

\$13.34 Customer Charge  
\$1.21 per Ccf for all flow

Commercial - FCFA

\$13.34 Customer Charge  
\$1.21 per Ccf for all flow

Residential – LeAnn

\$11.50 Customer Charge  
\$0.91 per Ccf for all flow

Commercial – LeAnn

\$11.50 Customer Charge  
\$0.91 per Ccf for all flow

Ag Heat

\$50.00 Customer Charge  
\$0.90 per Ccf for all flow

Ag Power

\$20.00 Customer Charge  
\$0.82 per Ccf for all flow

Industrial

\$126.00 Customer Charge  
\$1.08 per Ccf for all Ccf between 4 – 3,003 Ccf's  
\$0.011 per Ccf for all Ccf between 3,004 – 10,000 Ccf's  
\$0.01 per Ccf for all Ccf over 10,000 Ccf's

PUD proposed removing the first volumetric block “surcharge” for the residential, commercial, Ag heat, and Ag power classes. PUD's proposal for those classes used a customer charge and one flow rate for each class. PUD believed that this would increase customer awareness of the impact of their monthly usage on their total bill by simplifying the calculation necessary to estimate a total bill. Also, this would simplify the data recording and future reporting for FCFA. PUD's rate structure also maintained separate rates for the FCFA and LeAnn residential and commercial classes.

Mr. Schwartz recommended that the Commission approve the following:

- FCFA should submit a more complete cost of service study with their next rate case, similar to the analysis developed by PUD in this cause
- Approval of the weather normalized and customer loss adjusted billing determinants;

- Approval of the increase of \$37,583 to PUD's previous adjustment to executive salaries due to the Oklahoma allocation percentage;
- Approval of PUD's adjusted revenue requirement of \$3,632,699 of which \$83,483 are miscellaneous revenues and the remaining \$3,549,216 are delivery revenues;
- Approval of PUD's cost of service analysis and proposed class distribution of the delivery revenues as shown in Figure 4 of this testimony;
- Approval of PUD's recommended rate design and all rate structure changes

As a result of PUD's recommendation, Mr. Schwartz presented in Figure 7 the monthly impacts on Fort Cobb and LeAnn customers:

FIGURE 7 PUD CUSTOMER IMPACTS

Customer Impact at PUD Proposed Rates			
Class	Annual Ccf	Annual Increase	Monthly Increase
<b>Ft Cobb Residential</b>	585	\$ 50	\$ 4.21
<b>LeAnn Residential</b>	585	\$ 157	\$ 13.11
<b>Ft Cobb Commercial</b>	2,917	\$ 262	\$ 21.80
<b>LeAnn Commercial</b>	2,917	\$ 915	\$ 76.27
<b>Industrial</b>	137,253	\$ 4,125	\$ 343.78
<b>Ag. Power</b>	4,442	\$ 167	\$ 13.90
<b>Ag. Heat</b>	17,704	\$ 212	\$ 17.64

Testimony in Support of the Stipulation filed February 9, 2015

Jeremy Schwartz, PUD analyst, filed Testimony in Support of the Stipulation on February 9, 2015. Pursuant to the Stipulation, the parties agreed to a revenue requirement and rate design.

With respect to the revenue requirement, PUD, the AG, and the Company agreed to a revenue requirement amount of \$3,745,000. Fort Cobb requested a revenue requirement amount of \$4,829,780 in its application filed on June 30, 2014. In its supplemental application filed October 9, 2014, Fort Cobb requested a revenue requirement amount of \$4,564,810. The revenue requirement agreed upon by the parties is \$1,084,780 lower than Fort Cobb's original request and \$112,301 higher than the amount proposed in PUD's Responsive Testimony filed on January 9, 2015.

With respect to the agree-upon rate design, PUD, the AG, and the Company agreed, for the purpose of the Stipulation, to a rate design as summarized below:



Residential - FCFA

\$18.00 Customer Charge  
\$ 3.00 per Ccf for 1-5 Ccfs  
\$ 1.23 per Ccf for all remaining flow

Commercial - FCFA

\$16.00 Customer Charge  
\$ 3.00 per Ccf for 1-5 Ccfs  
\$ 1.23 per Ccf for all remaining flow

Residential – LeAnn

\$16.00 Customer Charge  
\$ 2.96 per Ccf for 1-5 Ccfs  
\$ 0.80 per Ccf for all remaining flow

Commercial – LeAnn

\$14.00 Customer Charge  
\$ 3.05 per Ccf for 1-5 Ccfs  
\$ 0.75 per Ccf for all remaining flow

Ag Heat

\$20.00 Customer Charge  
\$30.00 for the first Ccf  
\$ 0.90 per Ccf for all remaining flow

Ag Power

\$20.00 Customer Charge  
\$10.75 for the first Ccf  
\$ 0.83 per Ccf for all remaining flow

Industrial

\$134.00 Customer Charge 0-5 Ccf  
\$ 1.20 per Ccf for all Ccf between 6 – 3,005 Ccfs  
\$ 0.10 per Ccf for all Ccf between 3,006 – 10,000 Ccfs  
\$ 0.01 per Ccf for all Ccf over 10,000 Ccfs

Regarding the Company's rate structure, PUD, the AG, and the Company agreed to the following changes:

- Moving the first block Ccf charge from 1-9 Ccfs to 1-5 Ccfs, per Ccf, for the residential and commercial classes
- Separating the rates of Residential and Commercial customers
- Using the gradualism approach in bringing the LeAnn residential and commercial rates to the same level as their respective Fort Cobb classes.

Figure 1 below shows a comparison of the impacts on customer classes based on FCFA's proposed rates from their supplemental application and the rates agreed to in this settlement.

FIGURE 1 CUSTOMER IMPACTS

Customer Impact at FCFA Proposed Rates				Customer Impact at Stipulated Rates			
Class	Annual Ccf	Annual Increase	Monthly Increase	Class	Annual Ccf	Annual Increase	Monthly Increase
Ft Cobb Residential	585	\$ 172	\$ 14.33	Ft Cobb Residential	585	\$ 224	\$ 18.69
LeAnn Residential	585	\$ 521	\$ 43.42	LeAnn Residential	585	\$ 277	\$ 23.05
Ft Cobb Commercial	2,917	\$ 476	\$ 39.67	Ft Cobb Commercial	2,917	\$ 480	\$ 40.01
LeAnn Commercial	2,917	\$ 2,050	\$ 170.83	LeAnn Commercial	2,917	\$ 754	\$ 62.83
Industrial	137,253	\$ 29,486	\$ 2,457.17	Industrial	137,253	\$ 7,608	\$ 634.00
Ag. Power	4,442	\$ 6,882	\$ 573.50	Ag. Power	4,442	\$ 330	\$ 27.52
Ag. Heat	17,704	\$ 2,176	\$ 181.33	Ag. Heat	17,704	\$ 201	\$ 16.74

Mr. Schwartz stated that PUD, the AG, and the Company agreed for the purpose of this Stipulation to recommend that the Commission accept and adopt all proposals as described in the Stipulation and as summarized below:

- The agreed upon revenue requirement amount of \$3,745,000
- The agreed upon rate design and all rate structure changes

PUD believes that all parties to this Cause made a good faith effort to settle the issues in this Cause in a manner that was beneficial to all. The resulting Settlement Agreement is one that is fair, just, and reasonable, and based on a revenue requirement that will allow the Company to provide safe and reliable service to its ratepayers.

Testimony of Jeremy Schwartz in Support of the Stipulation presented at the Hearing on the Merits on February 11, 2015

At the hearing on the merits, Mr. Schwartz testified in support of the parties' Stipulation. Mr. Schwartz summarized PUD's role in a rate case such as this one, which includes balancing the interests of the Company and its customers. He also summarized PUD's extensive review process, which included an extensive review by over eleven assigned employees, and several on-site visits to the Company's counsel's office in Oklahoma City, OK; two on-site visits to the Company's Oklahoma headquarters in Eakly, Oklahoma; and a visit to the Company's corporate headquarters in Costa Mesa, CA.

Pursuant to the Stipulation, the parties agreed to a revenue requirement and rate design.

Mr. Schwartz acknowledged that PUD, the Attorney General, and the Company agreed to a revenue requirement amount of \$3,745,000, a figure which was significantly lower than that requested by the Company in its original and supplemental applications.

Mr. Schwartz then detailed the parties' agree-upon rate design and resulting customer impacts, as well as changes to the Company's rate structure, all as detailed in PUD's Testimony in Support of the Stipulation.

Mr. Schwartz testified that PUD believes that all parties to this Cause made a good faith effort to settle the issues in this Cause in a manner that was beneficial to all, and that the resulting Settlement Agreement is one that is fair, just, and reasonable, and based on a revenue requirement that will allow the Company to provide safe and reliable service to its ratepayers.

Testimony of Robert Thompson in Support of the Stipulation presented at the Hearing on the Merits on February 11, 2015

In response to questioning from the ALJ, Mr. Robert Thompson testified at the hearing that he was involved as an accountant in the Cause, that the Stipulation represented a resolution of all issues, and that there was evidence to support the agreed-upon revenue requirement.

Attachment "B"

**FILED**  
FEB 02 2015

BEFORE THE CORPORATION COMMISSION OF OKLAHOMA  
CLERK'S OFFICE - OKC  
CORPORATION COMMISSION  
OF OKLAHOMA

IN THE MATTER OF THE APPLICATION )  
FOR A CHANGE OR MODIFICATION IN ) CAUSE NO. PUD 201400140  
THE RATES, CHARGES AND TARIFFS OF )  
FORT COBB FUEL AUTHORITY, L.L.C. )

Joint Stipulation and Settlement Agreement

COMES NOW the undersigned parties to this proceeding and present this Joint Stipulation and Settlement Agreement ("Stipulation") for Commission approval as the parties' compromise of the issues presented in this Cause. The Stipulating Parties represent to the Commission that this Stipulation represents a fair, just and reasonable settlement of the issues, and that the terms and conditions are in the public interest. The Stipulating Parties urge this Commission to issue an order in this Cause adopting and approving this Stipulation in its entirety. It is hereby stipulated and agreed by and among the Stipulating Parties as follows:

(1) Neither this Stipulation nor any of the provisions hereof shall become effective unless and until the Commission shall have entered an order approving, without modification, the terms and provisions herein, without supplemental or additional terms, conditions and provisions. The provisions of this Stipulation are intended to relate only to the specific matters referred to herein, and by agreeing to this settlement, no party waives any claim or right to which it might otherwise have with respect to any matters not expressly provided herein. Furthermore, no party hereto admits to the correctness or appropriateness of any of the contentions of another. The Stipulating Parties specifically state and recognize that the Stipulation represents a negotiated settlement with respect to the issues presented herein and is a balance and compromise of the positions of each party hereto in consideration of the agreements and commitments made by the other parties in connection herewith. Accordingly, the Commission shall explicitly recognize that the execution of this Stipulation by each party hereto shall not be constructed as agreement or acquiescence by any one or all parties to any particular calculation, adjustment, theory or issue, except as specifically stated herein.


(2) The undersigned parties stipulate and agree to the following:


- a) A total revenue requirement of \$3,745,000, excluding the cost of gas.
- b) The parties agree to tariff rates and structures reflected on the attached tariff sheets marked as Exhibit "1," attached hereto and incorporated herein by reference.
- c) The new tariff rates and structures reflect the parties' next step to continue the process begun in Cause No. PUD 201000026 to unify the customer class rates and structures of the Fort Cobb and former LeAnn Gas Company class rates and structures. The parties believe it is in the best interest of the customers and company to continue the move toward the unification of the class rates and structures in future causes.

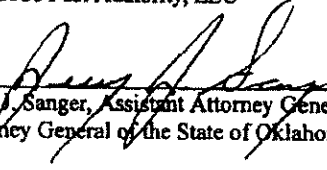
Joint Stipulation & Settlement Agreement  
PUD 201400140  
Page 2 of 2

- d) The parties further agree that every residential and commercial customer bill, every month, shall include language making it clear that the first five Ccfs are charged on a "per Ccf" basis.
- e) Nothing contained herein shall constitute an admission by any party that any allegation or contention in these proceedings as to any of the foregoing matters is true or valid and shall not in any respect constitute a determination by the Commission as to the merits of any allegations or contentions made in this proceeding.
- f) The Stipulating Parties agree that the provisions of this Stipulation are the result of negotiations, and the terms and conditions of this Stipulation are interdependent. The Stipulating Parties agree that this Stipulation is in the public interest and, for that reason, they have entered into this Stipulation to settle among themselves the issues in this Stipulation. This Stipulation shall not constitute nor be cited as a precedent nor deemed an admission by any Stipulating Party in any other proceeding except as necessary to enforce its terms before the Commission or any state court of competent jurisdiction. The Commission's decision, if it enters an order consistent with this Stipulation, will be binding as to the matters decided regarding the issues described in this Stipulation, but the decision will not be binding with respect to similar issues that might arise in other proceedings. A Stipulating Party's support of this Stipulation may differ from its position or testimony in other causes. To the extent there is a difference, the Stipulating Parties are not waiving their positions in other causes. Because this is a stipulated agreement, the Stipulating Parties are under no obligation to take the same position as set out in this Stipulation in other dockets.

WHEREFORE the undersigned Stipulating Parties submit this Stipulation as their negotiated settlement of the issues in the proceedings identified herein, and respectfully request the Commission to approve this Stipulation without change.

  
C. Eric Davis, Assistant General Counsel  
Public Utilities Division, Oklahoma Corporation Commission

  
Ron Comingdeer, Attorney  
Kendall Parrish, Attorney  
Fort Cobb Fuel Authority, LLC

  
Jerry A. Sanger, Assistant Attorney General  
Attorney General of the State of Oklahoma

Fort Cobb Oklahoma Irrigation Fuel Authority, L.L.C.  
P.O. Box 183  
Eakly, Oklahoma 73033  
(405) 797-3303

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+ Replacing Original Page 1

Applies to the Entire Fort Cobb Service Area including the LeAnn Division

**STANDARD RATE SCHEDULE**

**Section I-General Service & Industrial Rate Schedule:**

**I-A STANDARD SERVICE RATES (1)**

Availability: Natural gas service under this rate schedule is available to any individually metered customer. Natural gas service is not available under this rate schedule for resale to others. Natural gas service is subject to all of the policies, rules and regulations as filed by Fort Cobb Oklahoma Irrigation Fuel Authority, L.L.C. ("Fort Cobb" or "Company") with the Oklahoma Corporation Commission ("Commission") and the orders and rules promulgated by the Commission.

**Residential and Commercial Rate:**

Rates for Fort Cobb's LeAnn Division customers:

<u>LeAnn Division customers:</u>	<u>Residential</u>	<u>Commercial</u>
Customer Service Charge	\$6.0016.00	\$14.00
First 95 Ccfs per month	\$1.5002.96 per Ccf	\$3.05 per Ccf
Over 95 Ccfs per month	\$0.5850.80 per Ccf	\$0.75 per Ccf
Domestic Tap	\$0.455 per Ccf	N/A

Rates for all other Fort Cobb customers: The charge for natural gas supplied at one point of delivery, unless otherwise noted, in any monthly period will be:

<u>Fort Cobb customers:</u>	<u>Residential</u>	<u>Commercial</u>
Customer Service Charge	\$6.0018.00	\$16.00
First 95 Ccfs per month	\$2.0003.00 per Ccf	\$3.00 per Ccf
Over 95 Ccfs per month	\$1.1101.23 per Ccf	\$1.23 per Ccf
Domestic Tap	\$0.455 per Ccf	N/A

**Residential** — Only those customers to which the service is supplied to a residence such as a home, cottage or mobile home. The customer shall be responsible to pay the monthly Customer Service Charge for each meter connected, even if no natural gas is consumed by the customer.

**Commercial** — Those customers such as churches, schools, restaurants, nursing homes, municipal buildings, commercial stores or other outlets such as service stations, and

Rates Authorized by the Oklahoma Corporation Commission		
Effective:	Interim Order No.:	Cause/Docket No.:
March 18, 2013	608323	PUD 201400140
January 11, 2011	581864	PUD 201000026
December 31, 2010	581539	PUD 201000217
		PUD 201000022

Exhibit "1"

Fort Cobb Oklahoma Irrigation Fuel Authority, L.L.C.  
P.O. Box 183  
Eakly, Oklahoma 73033  
(405) 797-3303

Original Page 11<sup>th</sup> Revised Page 2  
4 Replacing Original Page 1

like customers. Usage by such users will be reported as "Commercial volumes and revenues". The customer shall be responsible to pay the monthly Customer Service Charge for each meter connected, even if no natural gas is consumed by the customer.

Domestic Tap customers are those single meter customers receiving service where their service drop is directly connected to and they are receiving natural gas directly from a transmission line and not directly from the Company's distribution system.

- (1) Applicable state agency taxes, federal agency taxes, surcharges and fees shall apply in addition to the rates and charges herein and shall be remitted to the appropriate agency.

Rates Authorized by the Oklahoma Corporation Commission		
Effective:	Interim Order No.:	Cause/Docket No.:
March 18, 2013	608323	PUD 201400140
January 11, 2011	581864	PUD 201000026
December 31, 2010	581539	PUD 201000217
		PUD 201000022

Fort Cobb Oklahoma Irrigation Fuel Authority, L.L.C.  
P.O. Box 183  
Eakly, Oklahoma 73033  
(405) 797-3303

Original Page 31\* Revised Page 3  
2 Replacing Original Page 2

Applies to the Entire Fort Cobb Service Area including the LeAnn Division

**STANDARD RATE SCHEDULE**

**Agriculture Power Rate:**

Customer Facility Charge	\$6.0020.00 per month
First Ccf	\$42.0010.75
All Ccf over first Ccf	\$0.790.83 per Ccf

The Agriculture Rate Schedule shall be applied to those customers of the Company who are engaged in the use of natural gas as fuel for engines as a power source for the lifting or distribution of water for agricultural irrigation purposes or other rural energy generation needs. The Company will evaluate other similar prospective uses on a case-by-case basis and if any dispute exists between a prospective customer and the Company as to the applicability of this rate, the matter will be forwarded to the Commission for resolution under the existing rules. The rate for all usage over the first Ccf will be further reduced by \$0.01 for each Ccf if the customer has more than one irrigation meter through which natural gas was measured that month. There will be no consolidation of meters except for the calculation of the rate over the first Ccf. For example, if the customer has five (5) irrigation meters that flowed natural gas during a given month, then the customer will be billed \$6.00 per meter and \$12.00 for the first Ccf through each meter and the rate for each Ccf above the first Ccf through each meter will be \$0.74 (\$0.79 - .05) for that month. A disconnection charge of \$50.00 will apply for each meter that is disconnected from the system.

**Agricultural Heat Rate:**

Customer Facility Charge	\$6.0020.00
First Ccf	\$42.0030.00
All Ccf over first Ccf	\$0.890.90 per Ccf

The Agricultural Heat rates shall apply per meter. This rate schedule shall be applied to those customers of the Company who utilize natural gas for fuel in the process of drying agricultural products. It shall also be applied to those customers who utilize natural gas for fuel in supplying heat, hot water, or steam for the operation of livestock operations. Other similar prospective uses will be evaluated on a case-by-case basis by the Company and if any dispute exists between a prospective customer and the Company as to the applicability of this rate, the matter will be forwarded to the Commission for resolution under the existing rules.

Rates Authorized by the Oklahoma Corporation Commission:		
Effective:	Order No.	Cause/Docket No.
		PUD 201400140
July 24, 2014	628223	PUD 201400019
March 18, 2013	608323	PUD 201000026
December 31, 2010	581540	PUD 201000026
December 31, 2010	581539	PUD 201000022



Fort Cobb Oklahoma Irrigation Fuel Authority, L.L.C.  
P.O. Box 183  
Eakdy, Oklahoma 73033  
(405) 797-3303

Original Page 41<sup>st</sup> Revised Page 4  
3 Replacing Original Page 3

Applies to the Entire Fort Cobb Service Area including the LeAnn Division

STANDARD RATE SCHEDULE

**Industrial Rate:**

First 1-35 Ccf per month	\$100.00/34.00
46-30035 Ccf per month	\$ 4.00/1.20 per Ccf
30046-10,000 Ccf per month	\$ 0.10 per Ccf
10,001 and over per month	\$ 0.01 per Ccf

The Industrial rates shall apply per customer, not per meter, where multiple meters are placed at the convenience of the Company to serve an individual customer and/or the meters are located within a contiguous land area where use rights are vested with the customer. The Industrial Rate Schedule shall be applied to those customers of the Company whose usage is such that it is more economical for the customer to be on the industrial tariff versus the commercial tariff.

**Compressed Natural Gas Rate - Retail:**

AT

Customer Facility Charge	\$600.00
Tier 1 - 1 to 3,000 Ccf (& all Ccf during establishment period)	\$ 0.11 per Ccf
Tier 2 - 3,001 to 6,000 Ccf	\$ 0.22 per Ccf
Tier 3 - 6,001 to 10,000 Ccf	\$ 0.33 per Ccf
Tier 4 - 10,001 to 25,000 Ccf	\$ 0.09 per Ccf
Tier 5 - All Ccf over 25,000 Ccf	\$ 0.01 per Ccf

Natural gas service under this rate schedule is available for providing gas service to a compressed natural gas facility, at any point on Company's system where adequate capacity presently exists, or can be provided in accordance with the rules of the Oklahoma Corporation Commission, or the system of another pipeline with respect to which the Company has an agreement with such pipeline or is taking gas pursuant to a tariff for such service but only to the extent that: (1) the meter for such customer exists as of the effective date of this tariff; (2) service is required by law; and (3) service is agreed to by such pipeline. The customer will provide, install and maintain all necessary compression facilities including the equipment to be installed on the Customer's vehicles. The Customer is required to provide electrical service and power to the compression facilities.

AT

Rates Authorized by the Oklahoma Corporation Commission:		
Effective:	Order No.	Cause/Docket No.
July 24, 2014	628223	PUD 201400140
March 18, 2013	608323	PUD 201000026
December 31, 2010	581540	PUD 201000026
December 31, 2010	581539	PUD 201000022

**IN THE TENNESSEE PUBLIC UTILITY COMMISSION  
ATNASHVILLE, TENNESSEE**

**IN RE:**

**PETITION OF NAVITAS TN NG, LLC  
FOR APPROVAL OF AN ADJUSTMENT  
IN THE RATES, CHARGES, AND  
TARIFFS**

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**Docket No. 19-00057**

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**RESPONSE OF NAVITAS TO CONSUMER ADVOCATE'S FIRST DISCOVERY  
REQUEST TO NAVITAS TN NG, LLC**

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**ATTACHMENT**

**Q1-42**

NOTICE: This report is required by 49 CFR Part 191. Failure to report can result in a civil penalty not to exceed 100,000 for each violation for each day that such violation persists except that the maximum civil penalty shall not exceed \$1,000,000 as provided in 49 USC 60122.

OMB NO: 2137-0629  
EXPIRATION DATE: 10/31/2021



U.S. Department of Transportation  
Pipeline and Hazardous Materials Safety Administration

Initial Date  
Submitted:

03/13/2019

Form Type:

INITIAL

Date  
Submitted:

### ANNUAL REPORT FOR CALENDAR YEAR 2018 GAS DISTRIBUTION SYSTEM

A federal agency may not conduct or sponsor, and a person is not required to respond to, nor shall a person be information subject to the requirements of the Paperwork Reduction Act unless that collection of information displays a valid OMB Number for this information collection is 2137-0629. Public reporting for this collection of information is estimate time for reviewing instructions, gathering the data needed, and completing and reviewing the collection of information, mandatory. Send comments regarding this burden estimate or any other aspect of this collection of information, Collection Clearance Officer, PHMSA, Office of Pipeline Safety (PHP-30) 1200 New Jersey Avenue, SE, Washin

**Important:** Please read the separate instructions for completing this form before you begin. They examples. If you do not have a copy of the instructions, you can obtain one from the PHMSA Pipeline Safety website at <http://www.phmsa.dot.gov/pipeline/library/forms>.

#### PART A - OPERATOR INFORMATION

(DOT use only)

1. Name of Operator	NAVITAS U
2. LOCATION OF OFFICE (WHERE ADDITIONAL INFORMATION MAY BE OBTAINED)	
2a. Street Address	3186-D Airw
2b. City and County	Costa Mesa
2c. State	CA
2d. Zip Code	92626
3. OPERATOR'S 5 DIGIT IDENTIFICATION NUMBER	32647
4. HEADQUARTERS NAME & ADDRESS	
4a. Street Address	121 EAKLY CAMPUS ROAD
4b. City and County	EAKLY
4c. State	OK
4d. Zip Code	73033
5. STATE IN WHICH SYSTEM OPERATES	TN
6. THIS REPORT PERTAINS TO THE FOLLOWING COMMODITY GROUP (Select Commodity Group based on the predominant gas carried and complete the report for that Commodity Group. File a separate report for each Commodity Group included in this OPID.)	
Natural Gas	
7. THIS REPORT PERTAINS TO THE FOLLOWING TYPE OF OPERATOR (Select Type of Operator based on the structure of the company included in this OPID for which this report is being submitted.):	
Privately Owned	

TN  
REPORT  
SUBMITTED  
- REPORT #  
2019 0699 -  
38141

#### PART B - SYSTEM DESCRIPTION

##### 1. GENERAL

	STEEL				PLASTIC	CAST/ WROUGHT IRON	DUCTILE IRON	COPPER	OTHER	RECONDITION ED CAST IRON	SYSTEM TOTAL
	UNPROTECTED		CATHODICALLY PROTECTED								
	BARE	COATED	BARE	COATED							
MILES OF MAIN					24.69	0	0	0	0	0	24.69
NO. OF SERVICES					654	0	0	0	0	0	654

2.MILES OF MAINS IN SYSTEM AT END OF YEAR							
MATERIAL	UNKNOWN	2" OR LESS	OVER 2" THRU 4"	OVER 4" THRU 8"	OVER 8" THRU 12"	OVER 12"	SYSTEM TOTALS
STEEL	0	0	0	0	0	0	0
DUCTILE IRON	0	0	0	0	0	0	0
COPPER	0	0	0	0	0	0	0
CAST/WROUGHT IRON	0	0	0	0	0	0	0
PLASTIC PVC	0	0	0	0	0	0	0
PLASTIC PE	0	9.53	10.16	5	0	0	24.69
PLASTIC ABS	0	0	0	0	0	0	0
PLASTIC OTHER	0	0	0	0	0	0	0
OTHER	0	0	0	0	0	0	0
RECONDITIONED CAST IRON	0	0	0	0	0	0	0
TOTAL	0	9.53	10.16	5	0	0	24.69

Describe Other Material:

3.NUMBER OF SERVICES IN SYSTEM AT END OF YEAR						AVERAGE SERVICE LENGTH: 100	
MATERIAL	UNKNOWN	1" OR LESS	OVER 1" THRU 2"	OVER 2" THRU 4"	OVER 4" THRU 8"	OVER 8"	SYSTEM TOTALS
STEEL	0	0	0	0	0	0	0
DUCTILE IRON	0	0	0	0	0	0	0
COPPER	0	0	0	0	0	0	0
CAST/WROUGHT IRON	0	0	0	0	0	0	0
PLASTIC PVC	0	0	0	0	0	0	0
PLASTIC PE	0	633	21	0	0	0	654
PLASTIC ABS	0	0	0	0	0	0	0
PLASTIC OTHER	0	0	0	0	0	0	0
OTHER	0	0	0	0	0	0	0
RECONDITIONED CAST IRON	0	0	0	0	0	0	0
TOTAL	0	633	21	0	0	0	654

Describe Other Material:

4.MILES OF MAIN AND NUMBER OF SERVICES BY DECADE OF INSTALLATION											
	UNKNOWN	PRE-1940	1940-1949	1950-1959	1960-1969	1970-1979	1980-1989	1990-1999	2000-2009	2010-2019	TOTAL

MILES OF MAIN	0	0	0	0	0	0	14.5	10.19	0	0	24.69
NUMBER OF SERVICES	0	0	0	0	0	0	542	91	0	21	654

**PART C - TOTAL LEAKS AND HAZARDOUS LEAKS ELIMINATED/REPAIRED DURING THE YEAR**

CAUSE OF LEAK	MAINS		SERVICES	
	TOTAL	HAZARDOUS	TOTAL	HAZARDOUS
CORROSION FAILURE	0	0	0	0
NATURAL FORCE DAMAGE	0	0	0	0
EXCAVATION DAMAGE	0	0	1	1
OTHER OUTSIDE FORCE DAMAGE	0	0	0	0
PIPE, WELD OR JOINT FAILURE	0	0	0	0
EQUIPMENT FAILURE	0	0	0	0
INCORRECT OPERATIONS	1	0	0	0
OTHER CAUSE	0	0	0	0

NUMBER OF KNOWN SYSTEM LEAKS AT END OF YEAR SCHEDULED FOR REPAIR : 0

**PART D - EXCAVATION DAMAGE**

1. TOTAL NUMBER OF EXCAVATION DAMAGES BY APPARENT ROOT CAUSE: 1

- a. One-Call Notification Practices Not Sufficient: 0
- b. Locating Practices Not Sufficient: 0
- c. Excavation Practices Not Sufficient: 1
- d. Other: 0

2. NUMBER OF EXCAVATION TICKETS : 231

**PART E - EXCESS FLOW VALUE (EFV) AND SERVICE VALVE DATA**

Total Number Of Services with EFV Installed During Year: 2

Estimated Number Of Services with EFV In the System At End Of Year: 48

\* Total Number of Manual Service Line Shut-off Valves Installed During Year: 0

\* Estimated Number of Services with Manual Service Line Shut-off Valves Installed in the System at End of Year: 0

*\*These questions only pertain to reporting years 2017 & beyond.*

**PART F - LEAKS ON FEDERAL LAND**

TOTAL NUMBER OF LEAKS ON FEDERAL LAND REPAIRED OR SCHEDULED TO REPAIR: 0

**PART G - PERCENT OF UNACCOUNTED FOR GAS**

UNACCOUNTED FOR GAS AS A PERCENT OF TOTAL CONSUMPTION FOR THE 12 MONTHS ENDING JUNE 30 OF THE REPORTING YEAR.

$$\frac{[(\text{PURCHASED GAS} + \text{PRODUCED GAS}) \text{ MINUS } (\text{CUSTOMER USE} + \text{COMPANY USE} + \text{APPROPRIATE ADJUSTMENTS})]}{(\text{CUSTOMER USE} + \text{COMPANY USE} + \text{APPROPRIATE ADJUSTMENTS})} \times 100 \text{ EQUALS PERCENT UNACCOUNTED FOR.}$$

FOR YEAR ENDING 6/30: 0%

**PART H - ADDITIONAL INFORMATION**

<b>PART I - PREPARER</b>	
Vanessa Novak, Attorney (Preparer's Name and Title)	(714)242-4064 (Area Code and Telephone Number)
vnovak@navitasutility.com (Preparer's email address)	(714)850-0876 (Area Code and Facsimile Number)

**IN THE TENNESSEE PUBLIC UTILITY COMMISSION  
ATNASHVILLE, TENNESSEE**

**IN RE:**

**PETITION OF NAVITAS TN NG, LLC  
FOR APPROVAL OF AN ADJUSTMENT  
IN THE RATES, CHARGES, AND  
TARIFFS**

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**Docket No. 19-00057**

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**RESPONSE OF NAVITAS TO CONSUMER ADVOCATE'S FIRST DISCOVERY  
REQUEST TO NAVITAS TN NG, LLC**

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**ATTACHMENT**

**Q1-55**

# Billing Edit List--Revenue Class Totals

## Navitas TN NG, LLC

From: 10/07/2019 Through: 10/07/2019  
REGULAR AND FINAL BILLS  
Sorted by: Name

Revenue Class	Number of Bills	Actual Usage	Billed Usage	Met Dep Applied	Prev Balance	Current Charge	Taxes	Current Discount	Net Amt.	Pending Late Fees	Gross Amount
RESIDENTIAL GAS	199	883.	883.	0.00	-28931.26	1284.33	0.00	0.00	-27646.93	132.78	-27514.15
RESIDENTIAL PGA	132	883.	883.	0.00	783.60	510.82	0.00	0.00	1294.42	61.04	1355.46
RESIDENTIAL CUST CHARGE	424			0.00	1168.73	3816.00	0.00	0.00	4984.73	211.70	5196.43
RESIDENTIAL STATE TAX	16			0.00	-113.62	0.00	0.00	0.00	-113.62	0.00	-113.62
RESIDENTIAL COUNTY TAX	12			0.00	-32.34	0.00	0.00	0.00	-32.34	0.00	-32.34
RESIDENTIAL CITY TAX	12			0.00	-32.34	0.00	0.00	0.00	-32.34	0.00	-32.34
RESIDENTIAL GRS RCPTS TX	131			0.00	74.93	52.29	0.00	0.00	127.22	5.94	133.16
RESIDENTIAL FRANCHISE TX	107			0.00	55.37	32.91	0.00	0.00	88.28	4.20	92.48
COMMERCIAL GAS	40	3113.	3113.	0.00	-492.33	2717.14	0.00	0.00	2224.81	101.48	2386.29
COMMERCIAL PGA	26	3113.	3113.	0.00	7422.63	1789.47	0.00	0.00	9212.10	109.73	9321.83
COMMERCIAL CUST CHARGE	95			0.00	315.66	855.00	0.00	0.00	1170.66	51.98	1222.64
COMMERCIAL STATE TAX	18			0.00	-29.88	262.52	0.00	0.00	149.64	15.81	1455.22
COMMERCIAL CITY TAX	2			0.00	510.42	0.00	0.00	0.00	510.42	0.00	510.42
COMMERCIAL GRS RCPTS TX	20			0.00	343.11	102.10	0.00	0.00	445.21	6.31	451.52
COMMERCIAL FRANCHISE TX	20			0.00	0.00	2984.87	0.00	0.00	2984.87	149.27	3134.14
PBL.C. INDUSTRIAL & INSTTL. GAS	10	3708.	3708.	0.00	0.00	1907.99	0.00	0.00	1907.99	95.39	2003.38
PBL.C. INDUSTRIAL & INSTTL. PGA	10	3708.	3708.	0.00	0.00	224.00	0.00	0.00	224.00	11.20	235.20
PBL.C. INDUSTRIAL & INSTTL. CUST CHARGE	16			0.00	0.00	310.77	0.00	0.00	310.77	15.54	326.31
PBL.C. INDUSTRIAL & INSTTL. STATE TAX	4			0.00	0.00	133.99	0.00	0.00	133.99	6.69	140.68
PBL.C. INDUSTRIAL & INSTTL. GRS RCPTS TX	4			0.00	0.00	111.24	0.00	0.00	111.24	5.56	116.80
PBL.C. INDUSTRIAL & INSTTL. FRANCHISE TX	4			0.00	0.00		0.00	0.00			
Grand Total	1302	15408	15408	0.00	-17778.23	17226.49	0.00	0.00	-551.74	1052.63	506.89



# Billing Edit List--Revenue Class Totals

Navitas TN NG, LLC

From: 09/07/2019 Through: 09/07/2019

REGULAR AND FINAL BILLS

Sorted by: Name

Revenue Class	Number of Bills	Actual Usage	Billed Usage	Met. Dep AppRef	Prev. Balance	Current Charge	Taxes	Current Discount	Net Amt.	Pending Late Fees	Gross Amount
RESIDENTIAL GAS	201	891.	891.	0.00	-25702.96	1293.91	0.00	0.00	-24407.05	141.92	-24265.13
RESIDENTIAL PGA	132	891.	891.	0.00	934.06	508.41	0.00	0.00	1442.47	68.41	1510.88
RESIDENTIAL CUST CHARGE	426			0.00	1238.80	3825.00	0.00	0.00	5063.80	215.84	5279.64
RESIDENTIAL STATE TAX	16			0.00	-113.62	0.00	0.00	0.00	-113.62	0.00	-113.62
RESIDENTIAL COUNTY TAX	12			0.00	-32.24	0.00	0.00	0.00	-32.24	0.00	-32.24
RESIDENTIAL CITY TAX	12			0.00	-32.24	0.00	0.00	0.00	-32.24	0.00	-32.24
RESIDENTIAL GRS RCPTS TX	131			0.00	90.45	53.16	0.00	0.00	143.61	6.80	150.41
RESIDENTIAL FRANCHISE TX	107			0.00	67.61	33.70	0.00	0.00	101.31	4.84	106.15
COMMERCIAL GAS	43	3349.	3349.	-227.12	-918.14	2940.37	0.00	0.00	1795.11	140.67	1935.78
COMMERCIAL PGA	29	3349.	3349.	-171.63	7113.24	1866.51	0.00	0.00	8808.12	91.11	8899.23
COMMERCIAL CUST CHARGE	95			-39.81	242.32	855.00	0.00	0.00	1057.51	46.79	1104.30
COMMERCIAL STATE TAX	20			-34.55	1145.78	294.73	0.00	0.00	1405.96	14.49	1420.45
COMMERCIAL COUNTY TAX	1			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
COMMERCIAL CITY TAX	2			-2.21	-14.53	2.21	0.00	0.00	-14.53	0.00	-14.53
COMMERCIAL GRS RCPTS TX	22			-14.80	523.17	139.39	0.00	0.00	647.76	8.45	656.21
COMMERCIAL FRANCHISE TX	22			-9.88	352.08	110.50	0.00	0.00	452.70	6.68	459.38
PBLG, INDSTR. & INSTTLN, GAS	11	4405.	4405.	0.00	2436.15	3513.23	0.00	0.00	5949.38	297.46	6246.84
PBLG, INDSTR. & INSTTLN, PGA	11	4405.	4405.	0.00	2524.15	2269.12	0.00	0.00	4793.27	239.68	5032.95
PBLG, INDSTR. & INSTTLN, CUST CHARGE	16			0.00	34.36	224.00	0.00	0.00	258.36	12.92	271.28
PBLG, INDSTR. & INSTTLN, STATE TAX	5			0.00	347.57	378.97	0.00	0.00	726.54	36.33	762.87
PBLG, INDSTR. & INSTTLN, GRS RCPTS TX	5			0.00	148.96	164.35	0.00	0.00	313.31	15.66	328.97
PBLG, INDSTR. & INSTTLN, FRANCHISE TX	5			0.00	124.13	136.28	0.00	0.00	260.41	13.03	273.44
Grand Total	1324	17290	17290	-500.00	-9490.90	16810.64	0.00	0.00	8619.94	1361.08	9981.02

# Billing Edit List--Revenue Class Totals

## Navitas TN NG, LLC

From: 08/07/2019 Through: 08/07/2019  
REGULAR AND FINAL BILLS  
Sorted by: Name

Revenue Class	Number of Bills	Actual Usage	Billed Usage	Met. Dep App/Ref	Prev. Balance	Current Charge	Taxes	Current Discount	Net Amt.	Pending Late Fees	Gross Amount
RESIDENTIAL GAS	202	977.	977.	0.00	-22951.77	1390.34	0.00	0.00	-21567.43	156.41	-21411.02
RESIDENTIAL PGA	137	977.	977.	0.00	1130.34	554.64	0.00	0.00	1684.98	79.88	1764.86
RESIDENTIAL CUST CHARGE	429			0.00	1104.42	3861.00	0.00	0.00	4965.42	212.55	5177.97
RESIDENTIAL STATE TAX	17			0.00	-113.62	0.00	0.00	0.00	-113.62	0.00	-113.62
RESIDENTIAL COUNTY TAX	13			0.00	-32.24	0.00	0.00	0.00	-32.24	0.00	-32.24
RESIDENTIAL CITY TAX	13			0.00	-32.24	0.00	0.00	0.00	-32.24	0.00	-32.24
RESIDENTIAL GRS RCPIS TX	135			0.00	103.26	56.97	0.00	0.00	160.23	7.67	167.90
RESIDENTIAL FRANCHISE TX	112			0.00	79.79	36.62	0.00	0.00	116.41	5.65	122.06
COMMERCIAL GAS	43	3213.	3213.	0.00	43.64	2810.87	0.00	0.00	2854.51	192.22	3046.73
COMMERCIAL PGA	30	3213.	3213.	0.00	7880.19	1733.39	0.00	0.00	9613.58	131.71	9745.29
COMMERCIAL CUST CHARGE	97			0.00	333.09	873.00	0.00	0.00	1206.09	53.78	1259.87
COMMERCIAL STATE TAX	21			0.00	1188.22	304.58	0.00	0.00	1492.80	18.83	1511.63
COMMERCIAL CITY TAX	2			0.00	-29.88	0.00	0.00	0.00	-29.88	0.00	-29.88
COMMERCIAL GRS RCPIS TX	23			0.00	641.09	131.90	0.00	0.00	772.99	14.74	787.73
COMMERCIAL FRANCHISE TX	23			0.00	441.13	106.04	0.00	0.00	547.17	11.40	558.57
PBL.C, INDSTR., & INSTTLN. GAS	10	3977.	3977.	0.00	16742.03	3185.84	0.00	0.00	19927.87	996.39	20924.26
PBL.C, INDSTR., & INSTTLN. PGA	10	3977.	3977.	0.00	9882.04	2036.95	0.00	0.00	11918.99	595.96	12514.95
PBL.C, INDSTR., & INSTTLN. CUST CHARGE	16			0.00	99.04	224.00	0.00	0.00	323.04	16.16	339.20
PBL.C, INDSTR., & INSTTLN. STATE TAX	4			0.00	0.00	335.82	0.00	0.00	335.82	16.79	352.61
PBL.C, INDSTR., & INSTTLN. GRS RCPIS TX	4			0.00	0.00	146.07	0.00	0.00	146.07	7.30	153.37
PBL.C, INDSTR., & INSTTLN. FRANCHISE TX	4			0.00	0.00	121.02	0.00	0.00	121.02	6.05	127.07
Grand Total	1345	16334	16334	0.00	16502.53	17909.05	0.00	0.00	34411.58	2523.49	36935.07

# Billing Edit List--Revenue Class Totals

## Navitas TN NG, LLC

From: 07/07/2019 Through: 07/07/2019  
REGULAR AND FINAL BILLS  
Sorted by: Name

Revenue Class	Number of Bills	Actual Usage	Billed Usage	Met. Dep Appl/Ref	Prev. Balance	Current Change	Taxes	Current Discount	Net Amt.	Pending Late Fees	Gross Amount
RESIDENTIAL GAS	230	1191.	1191.	0.00	-20452.09	1685.01	0.00	0.00	-18767.08	181.41	-18585.67
RESIDENTIAL PGA	188	1191.	1191.	0.00	1255.64	670.17	0.00	0.00	1925.81	89.43	2015.24
RESIDENTIAL CUST CHARGE	430			0.00	1056.64	3870.00	0.00	0.00	4926.64	207.32	5134.16
RESIDENTIAL STATE TAX	16			0.00	-113.62	0.00	0.00	0.00	-113.62	0.00	-113.62
RESIDENTIAL COUNTY TAX	12			0.00	-32.24	0.00	0.00	0.00	-32.24	0.00	-32.24
RESIDENTIAL CITY TAX	12			0.00	-32.24	0.00	0.00	0.00	-32.24	0.00	-32.24
RESIDENTIAL GRS RCPTS TX	186			0.00	119.90	68.68	0.00	0.00	188.58	8.60	197.18
RESIDENTIAL FRANCHISE TX	160			0.00	95.53	45.72	0.00	0.00	141.25	6.53	147.78
COMMERCIAL GAS	39	4096.	4096.	0.00	-424.86	3545.64	0.00	0.00	3120.78	183.04	3303.82
COMMERCIAL PGA	37	4096.	4096.	0.00	6989.00	2374.14	0.00	0.00	9363.14	119.11	9482.25
COMMERCIAL CUST CHARGE	97			0.00	272.09	873.00	0.00	0.00	1145.09	51.77	1196.86
COMMERCIAL STATE TAX	25			0.00	1147.34	311.20	0.00	0.00	1458.54	17.06	1475.60
COMMERCIAL CITY TAX	2			0.00	-29.88	0.00	0.00	0.00	-29.88	0.00	-29.88
COMMERCIAL GRS RCPTS TX	27			0.00	605.54	172.61	0.00	0.00	778.15	14.96	793.11
COMMERCIAL FRANCHISE TX	26			0.00	404.95	133.45	0.00	0.00	538.40	10.94	549.34
PBLC, INDSTR. & INSTTL. GAS	12	4318.	4318.	0.00	12152.42	3466.73	0.00	0.00	15619.15	780.94	16400.09
PBLC, INDSTR. & INSTTL. PGA	12	4318.	4318.	0.00	8075.01	2208.51	0.00	0.00	10283.52	514.17	10797.69
PBLC, INDSTR. & INSTTL. CUST CHARGE	16			0.00	61.82	224.00	0.00	0.00	285.82	14.30	300.12
PBLC, INDSTR. & INSTTL. STATE TAX	3			0.00	0.00	4.62	0.00	0.00	4.62	0.23	4.85
PBLC, INDSTR. & INSTTL. GRS RCPTS TX	3			0.00	0.00	4.17	0.00	0.00	4.17	0.21	4.38
PBLC, INDSTR. & INSTTL. FRANCHISE TX	3			0.00	0.00	2.78	0.00	0.00	2.78	0.14	2.92
Grand Total	1536	19210	19210	0.00	11151.15	19660.43	0.00	0.00	30811.58	2200.16	3301.74

# Billing Edit List--Revenue Class Totals

## Navitas TN NG, LLC

From: 06/07/2019 Through: 06/07/2019  
REGULAR AND FINAL BILLS  
Sorted by: Name

Revenue Class	Number of Bills	Actual Usage	Billed Usage	Met. Dep Appl/Ref	Prev. Balance	Current Change	Taxes	Current Discount	Net Amt.	Pending Late Fees	Gross Amount
RESIDENTIAL GAS	329	2121.	2121.	0.00	-18359.69	2985.03	0.00	0.00	-15374.66	265.41	-15109.25
RESIDENTIAL PGA	305	2121.	2121.	0.00	1639.23	1155.46	0.00	0.00	2794.69	131.23	2925.92
RESIDENTIAL CUST CHARGE	432			0.00	684.10	3888.00	0.00	0.00	4572.10	201.18	4773.28
RESIDENTIAL STATE TAX	16			0.00	-113.62	0.00	0.00	0.00	-113.62	0.00	-113.62
RESIDENTIAL COUNTY TAX	12			0.00	-32.24	0.00	0.00	0.00	-32.24	0.00	-32.24
RESIDENTIAL CITY TAX	12			0.00	-32.24	0.00	0.00	0.00	-32.24	0.00	-32.24
RESIDENTIAL GRS RCPTS TX	303			0.00	150.59	122.79	0.00	0.00	273.78	12.96	286.74
RESIDENTIAL FRANCHISE TX	268			0.00	113.42	85.31	0.00	0.00	198.73	9.45	208.18
COMMERCIAL GAS	52	3434.	3434.	0.00	412.35	3116.27	0.00	0.00	3528.62	203.97	3732.59
COMMERCIAL PGA	53	3434.	3434.	0.00	7526.92	1878.47	0.00	0.00	9405.39	126.77	9532.16
COMMERCIAL CUST CHARGE	97			0.00	219.44	873.00	0.00	0.00	1092.44	51.78	1144.22
COMMERCIAL STATE TAX	31			0.00	1224.84	324.54	0.00	0.00	1549.38	21.44	1570.82
COMMERCIAL CITY TAX	2			0.00	-29.88	0.00	0.00	0.00	-29.88	0.00	-29.88
COMMERCIAL GRS RCPTS TX	35			0.00	638.32	141.77	0.00	0.00	780.09	9.40	789.49
COMMERCIAL FRANCHISE TX	34			0.00	427.39	112.36	0.00	0.00	539.75	7.24	546.99
PBLQ, INDSTR. & INSTTLN. GAS	15	5462.	5462.	0.00	13601.50	4370.91	0.00	0.00	17972.41	898.62	18871.03
PBLQ, INDSTR. & INSTTLN. PGA	15	5462.	5462.	0.00	9046.07	2794.72	0.00	0.00	11840.79	592.03	12432.82
PBLQ, INDSTR. & INSTTLN. CUST CHARGE	16			0.00	60.28	224.00	0.00	0.00	284.28	14.22	298.50
PBLQ, INDSTR. & INSTTLN. STATE TAX	4			0.00	0.00	5.00	0.00	0.00	5.00	0.25	5.25
PBLQ, INDSTR. & INSTTLN. GRS RCPTS TX	4			0.00	0.00	4.45	0.00	0.00	4.45	0.22	4.67
PBLQ, INDSTR. & INSTTLN. FRANCHISE TX	4			0.00	0.00	2.97	0.00	0.00	2.97	0.15	3.12
Grand Total	2039	22034	22034	0.00	17177.18	22085.05	0.00	0.00	39262.23	2546.32	41808.55

# Billing Edit List--Revenue Class Totals

Navitas TN NG, LLC

From: 05/07/2019 Through: 05/07/2019  
REGULAR AND FINAL BILLS  
Sorted by: Name

Revenue Class	Number of Bills	Actual Usage	Billed Usage	Met. Dep AppRef	Prev. Balance	Current Change	Taxes	Current Discount	Net Amt	Pending Late Fees	Gross Amount
RESIDENTIAL GAS	423	10497.	10497.	0.00	-17136.27	11339.79	0.00	0.00	-5796.48	692.18	-5104.30
RESIDENTIAL PGA	416	10497.	10497.	0.00	2615.84	5565.34	0.00	0.00	8181.18	373.19	8554.37
RESIDENTIAL CUST CHARGE	435			-200.00	818.83	3915.00	0.00	0.00	4533.83	207.58	4741.41
RESIDENTIAL STATE TAX	16			0.00	-113.62	0.00	0.00	0.00	-113.62	0.00	-113.62
RESIDENTIAL COUNTY TAX	12			0.00	-32.24	0.00	0.00	0.00	-32.24	0.00	-32.24
RESIDENTIAL CITY TAX	12			0.00	-32.24	0.00	0.00	0.00	-32.24	0.00	-32.24
RESIDENTIAL GRS RCPIS TX	414			0.00	220.14	503.45	0.00	0.00	723.59	33.15	766.74
RESIDENTIAL FRANCHISE TX	374			0.00	166.13	368.15	0.00	0.00	534.28	24.31	558.59
COMMERCIAL GAS	87	9324.	9324.	0.00	2464.51	8387.45	0.00	0.00	10851.96	564.97	11416.93
COMMERCIAL PGA	87	9324.	9324.	0.00	9486.37	5593.24	0.00	0.00	15079.61	404.54	15484.15
COMMERCIAL CUST CHARGE	97			0.00	190.55	873.00	0.00	0.00	1063.55	52.26	1115.81
COMMERCIAL STATE TAX	52			0.00	1226.55	532.51	0.00	0.00	1759.06	32.12	1791.18
COMMERCIAL CITY TAX	2			0.00	-29.88	0.00	0.00	0.00	-29.88	0.00	-29.88
COMMERCIAL GRS RCPIS TX	57			0.00	696.05	354.73	0.00	0.00	1050.78	28.57	1079.35
COMMERCIAL FRANCHISE TX	54			0.00	455.30	262.99	0.00	0.00	722.29	20.14	742.43
PBLG, INDSTRL. & INSTTLN. GAS	15	12087.	12087.	0.00	5731.20	9413.28	0.00	0.00	15144.48	757.22	15901.70
PBLG, INDSTRL. & INSTTLN. PGA	15	12087.	12087.	0.00	3906.84	6430.50	0.00	0.00	10337.34	516.87	10854.21
PBLG, INDSTRL. & INSTTLN. CUST CHARGE	16			0.00	29.40	224.00	0.00	0.00	253.40	12.68	266.08
PBLG, INDSTRL. & INSTTLN. STATE TAX	4			0.00	0.00	46.76	0.00	0.00	46.76	2.34	49.10
PBLG, INDSTRL. & INSTTLN. GRS RCPIS TX	4			0.00	0.00	46.67	0.00	0.00	46.67	2.33	49.00
PBLG, INDSTRL. & INSTTLN. FRANCHISE TX	4			0.00	0.00	31.12	0.00	0.00	31.12	1.56	32.68
Grand Total	2596	63816	63816	-200.00	10677.46	53887.98	0.00	0.00	64365.44	3726.01	68091.45

# Billing Edit List--Revenue Class Totals

## Navitas TN NG, LLC

From: 04/05/2019 Through: 04/07/2019  
REGULAR AND FINAL BILLS  
Sorted by: Name

Revenue Class	Number of Bills	Actual Usage	Billed Usage	Met. Dep AppRef	Prev. Balance	Current Change	Taxes	Current Discount	Net Amt.	Pending Late Fees	Gross Amount
RESIDENTIAL GAS	430	27166.	27166.	0.00	-19233.29	24885.73	0.00	0.00	5652.44	1286.31	6938.75
RESIDENTIAL PGA	427	27166.	27166.	0.00	2580.47	14675.72	0.00	0.00	17256.19	780.01	18036.20
RESIDENTIAL CUST CHARGE	441			0.00	815.09	3969.00	0.00	0.00	4784.09	219.15	5003.24
RESIDENTIAL STATE TAX	17			0.00	-113.62	0.00	0.00	0.00	-113.62	0.00	-113.62
RESIDENTIAL COUNTY TAX	13			0.00	-32.24	0.00	0.00	0.00	-32.24	0.00	-32.24
RESIDENTIAL CITY TAX	13			0.00	-32.24	0.00	0.00	0.00	-32.24	0.00	-32.24
RESIDENTIAL GRS RCPTS TX	425			0.00	249.33	1179.04	0.00	0.00	1428.37	65.04	1493.41
RESIDENTIAL FRANCHISE TX	384			0.00	176.66	844.78	0.00	0.00	1021.44	47.01	1068.45
COMMERCIAL GAS	92	15105.	15105.	0.00	1596.57	13171.49	0.00	0.00	14768.06	764.12	15532.18
COMMERCIAL PGA	93	15105.	15105.	0.00	13390.10	8957.75	0.00	0.00	22347.85	766.53	23114.38
COMMERCIAL CUST CHARGE	97			0.00	103.09	873.00	0.00	0.00	976.09	47.45	1023.54
COMMERCIAL STATE TAX	58			0.00	1215.91	822.06	0.00	0.00	2037.97	45.91	2083.88
COMMERCIAL CITY TAX	2			0.00	-29.88	0.00	0.00	0.00	-29.88	0.00	-29.88
COMMERCIAL GRS RCPTS TX	63			0.00	895.05	475.39	0.00	0.00	1370.44	44.35	1414.79
COMMERCIAL FRANCHISE TX	60			0.00	602.56	343.48	0.00	0.00	946.04	31.18	977.22
PBLG, INDSTR., & INSTTNL. GAS	15	18596.	18596.	0.00	5480.13	14327.57	0.00	0.00	19807.70	990.37	20798.07
PBLG, INDSTR., & INSTTNL. PGA	15	18596.	18596.	0.00	3640.01	11227.30	0.00	0.00	14867.31	743.36	15610.67
PBLG, INDSTR., & INSTTNL. CUST CHARGE	16			0.00	29.40	224.00	0.00	0.00	253.40	12.68	266.08
PBLG, INDSTR., & INSTTNL. STATE TAX	4			0.00	0.00	369.40	0.00	0.00	369.40	18.47	387.87
PBLG, INDSTR., & INSTTNL. GRS RCPTS TX	4			0.00	0.00	295.17	0.00	0.00	295.17	14.76	309.93
PBLG, INDSTR., & INSTTNL. FRANCHISE TX	4			0.00	0.00	196.77	0.00	0.00	196.77	9.84	206.61
Grand Total	2673	121734	121734	0.00	11333.10	96837.65	0.00	0.00	108170.75	5886.54	114057.29

# Billing Edit List--Revenue Class Totals

Navitas TN NG, LLC

From: 03/06/2019 Through: 03/07/2019  
REGULAR AND FINAL BILLS

Sorted by: Name

Revenue Class	Number of Bills	Actual Usage	Billed Usage	Met. Dep Appl'd	Prev. Balance	Current Change	Taxes	Current Discount	Net Amt.	Pending Late Fees	Gross Amount
RESIDENTIAL GAS	433	32374.	32374.	-156.28	-24325.00	29052.30	0.00	0.00	4571.02	1404.97	5975.99
RESIDENTIAL PGA	432	32374.	32374.	-37.21	2336.86	17304.23	0.00	0.00	19603.88	873.20	20477.08
RESIDENTIAL CUST CHARGE	443			-100.63	716.02	3987.00	0.00	0.00	4602.39	208.41	4810.80
RESIDENTIAL STATE TAX	16			0.00	-113.62	0.00	0.00	0.00	-113.62	0.00	-113.62
RESIDENTIAL COUNTY TAX	12			0.00	-32.24	0.00	0.00	0.00	-32.24	0.00	-32.24
RESIDENTIAL CITY TAX	12			0.00	-32.24	0.00	0.00	0.00	-32.24	0.00	-32.24
RESIDENTIAL GRS RCPTS TX	430			-3.21	219.56	1382.43	0.00	0.00	1598.78	71.25	1670.03
COMMERCIAL FRANCHISE TX	389			-2.67	164.83	1002.34	0.00	0.00	1164.50	52.60	1217.10
COMMERCIAL GAS	92	18402.	18402.	0.00	6272.77	15809.73	0.00	0.00	22082.50	1123.12	23205.62
COMMERCIAL PGA	93	18402.	18402.	0.00	13588.58	10470.16	0.00	0.00	24058.74	845.66	24904.40
COMMERCIAL CUST CHARGE	97			0.00	131.86	873.00	0.00	0.00	1004.86	48.87	1053.73
COMMERCIAL STATE TAX	58			0.00	1329.41	1064.41	0.00	0.00	2393.82	63.06	2456.88
COMMERCIAL CITY TAX	2			0.00	-29.88	0.00	0.00	0.00	-29.88	0.00	-29.88
COMMERCIAL GRS RCPTS TX	63			0.00	909.35	546.20	0.00	0.00	1455.55	48.53	1504.08
COMMERCIAL FRANCHISE TX	60			0.00	616.57	407.08	0.00	0.00	1023.65	34.96	1058.61
PBL.C. INDSTR.L. & INSTTLN. GAS	15	21327.	21327.	0.00	0.00	16389.47	0.00	0.00	16389.47	819.48	17208.95
PBL.C. INDSTR.L. & INSTTLN. CUST CHARGE	15	21327.	21327.	0.00	0.00	12986.70	0.00	0.00	12986.70	649.34	13636.04
PBL.C. INDSTR.L. & INSTTLN. STATE TAX	16			0.00	0.00	224.00	0.00	0.00	224.00	11.30	235.30
PBL.C. INDSTR.L. & INSTTLN. GRS RCPTS TX	4			0.00	0.00	439.79	0.00	0.00	439.79	21.99	461.78
PBL.C. INDSTR.L. & INSTTLN. FRANCHISE TX	4			0.00	0.00	365.68	0.00	0.00	365.68	18.28	383.96
Grand Total	2690	144206	144206	-300.00	1252.83	112548.31	0.00	0.00	114001.14	6307.11	120308.25

# Billing Edit List--Revenue Class Totals

Navitas TN NG, LLC

From: 02/07/2019 Through: 02/07/2019  
REGULAR AND FINAL BILLS

Sorted by: Name

Revenue Class	Number of Bills	Actual Usage	Billed Usage	Met Dep Appl/Ref	Prev. Balance	Current Charge	Taxes	Current Discount	Net Amt.	Pending Late Fees	Gross Amount
RESIDENTIAL GAS	436	36835.	36835.	-2958.52	-28186.19	32582.24	0.00	0.00	1437.53	1450.22	2887.75
RESIDENTIAL PGA	433	36835	36835.	-749.55	1910.62	19766.52	0.00	0.00	20927.59	908.09	21835.68
RESIDENTIAL CUST CHARGE	445			-332.52	1168.62	4005.00	0.00	0.00	4841.10	220.91	5062.01
RESIDENTIAL STATE TAX	17			0.00	-113.62	0.00	0.00	0.00	-113.62	0.00	-113.62
RESIDENTIAL COUNTY TAX	13			0.00	-32.24	0.00	0.00	0.00	-32.24	0.00	-32.24
RESIDENTIAL CITY TAX	13			0.00	-32.24	0.00	0.00	0.00	-32.24	0.00	-32.24
RESIDENTIAL GRS RCPTS TX	431			-34.04	180.09	1563.68	0.00	0.00	1709.73	74.92	1784.65
RESIDENTIAL FRANCHISE TX	390			-25.37	149.31	1137.80	0.00	0.00	1261.74	56.12	1317.86
COMMERCIAL GAS	92	26870.	26870.	-1266.81	3511.41	22518.96	0.00	0.00	24765.56	1270.47	26034.03
COMMERCIAL PGA	92	26870.	26870.	-328.33	10059.87	16287.13	0.00	0.00	26918.67	995.55	27912.22
COMMERCIAL CUST CHARGE	97			-33.23	127.63	873.00	0.00	0.00	977.40	47.93	1025.33
COMMERCIAL STATE TAX	57			-45.71	1291.68	1257.06	0.00	0.00	2503.03	69.35	2572.38
COMMERCIAL CITY TAX	2			0.00	0.00	20.09	0.00	0.00	20.09	1.01	21.10
COMMERCIAL GRS RCPTS TX	62			-19.60	676.83	865.45	0.00	0.00	1522.68	52.21	1574.89
COMMERCIAL FRANCHISE TX	59			-16.32	455.49	624.57	0.00	0.00	1063.74	37.26	1101.00
PBL.C. INDUSTRIAL & INSTTL. GAS	15	24001.	24001.	0.00	0.00	18408.32	0.00	0.00	18408.32	920.42	19328.74
PBL.C. INDUSTRIAL & INSTTL. PGA	15	24001.	24001.	0.00	0.00	14697.05	0.00	0.00	14697.05	734.86	15431.91
PBL.C. INDUSTRIAL & INSTTL. CUST CHARGE	16			0.00	0.00	224.00	0.00	0.00	224.00	11.20	235.20
PBL.C. INDUSTRIAL & INSTTL. STATE TAX	4			0.00	0.00	453.65	0.00	0.00	453.65	22.68	476.33
PBL.C. INDUSTRIAL & INSTTL. GRS RCPTS TX	4			0.00	0.00	396.19	0.00	0.00	396.19	19.81	416.00
PBL.C. INDUSTRIAL & INSTTL. FRANCHISE TX	4			0.00	0.00	264.12	0.00	0.00	264.12	13.20	277.32
Grand Total	2697	175412	175412	-5880.00	-7932.74	135944.83	0.00	0.00	122212.09	6904.21	129116.30