

STATE OF INDIANA

INDIANA UTILITY REGULATORY COMMISSION

APPLICATION OF BOONVILLE NATURAL GAS)
CORPORATION FOR AUTHORITY TO)
INCREASE RATES AND CHARGES THROUGH) CAUSE NO. 45985-U
THE SMALL UTILITY PROCEDURE PURSUANT)
TO IND. CODE § 8-1-2-61.5 AND 170 IAC 14-1-1 ET)
SEQ.)

INDIANA OFFICE OF UTILITY CONSUMER COUNSELOR'S

PUBLIC'S EXHIBIT NO. 1 – OUCC REPORT OF JASON D. KOHLMANN

May 3, 2024

Respectfully submitted,



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BOONVILLE NATURAL GAS CORPORATION

REPORT OF THE INDIANA OFFICE OF UTILITY CONSUMER COUNSELOR

Cause No. 45985-U

Prepared by Jason Kohlmann, Assistant Director of Natural Gas Division

Boonville's Filing

Boonville Natural Gas Corporation (“Boonville” or “Applicant”) filed a Small Utility Filing application for a rate increase on November 22, 2023. On November 29, 2023, the Indiana Office of Utility Consumer Counselor (“OUCC”) filed a notice with the Indiana Utility Regulatory Commission (“Commission”) indicating the application was incomplete. On December 5, 2023, Boonville filed the corrected information. On December 18, 2023, the Commission issued a memorandum indicating the application was complete. On February 13, 2024, the OUCC filed a Motion for Extension of Time to give the OUCC more time to complete its review of the filing due to Applicant’s delay in responding to discovery. On February 20, 2024, the Commission granted the Motion and moved the deadline for the OUCC to file its report to March 27, 2024. On March 26, 2024, the OUCC filed a Motion for Extension of Time to give the OUCC necessary time to complete its review of the filing due to inconsistencies between the gas commodity sales volumes Applicant reported for purposes of this proceeding and those approved in Applicant’s Gas Cost Adjustment filing. On March 27, 2024, the Commission granted the Motion and the date for the OUCC to file its report was moved to May 3, 2024.

Boonville has requested a revenue increase of \$1,037,640, equating to a 46% increase over pro forma present rate non-gas cost revenues. Boonville’s current rates were approved on October 29, 2019 in Cause No. 45215, and updated through 30-day filing #50551 to remove the repealed utility receipts tax on June 1, 2022.

OUCC Review and Adjustments to Revenue Requirements

The OUCC conducted an analysis of Boonville’s application, reviewed Boonville’s books and records, analyzed responses to informal discovery, and discussed various issues with Boonville. As a result of the OUCC’s analysis and numerous discussions with Boonville, the OUCC accepts only a small number of pro forma adjustments as originally proposed by Boonville in its filing. The OUCC agrees that pro forma adjustments to the elimination of gas cost revenue, an adjustment to revenue for Cause No. 43995-S1 refunds, utility receipts tax, and federal income tax expense for excess accumulated deferred income tax should be accepted as filed by Boonville. The OUCC also proposes several adjustments to the revenue requirements set forth in the application submitted by Boonville. The details of the OUCC’s revenue requirement calculations are presented in Attachment OUCC-1, Schedules 1-9. Details of proposed adjustments are presented in Attachments OUCC-2 through OUCC-31.

The OUCC recommends a 7.79% weighted cost of capital applied to an original cost rate base of \$6,958,458 resulting in a net operating income of \$542,405. The OUCC's recommended revenue increase is \$715,825, a 32.14% increase net of gas cost revenue. (Attachment OUCC-1, Schedule 1, page 1.) The components of the OUCC's recommendations and proposed adjustments are explained below.

Test Year Sales Volume

Boonville proposes adjustments to operating revenue and expenses by adjusting for an update to new heating degree day ("HDD") normals and cost of purchased gas. Test year sales volume is crucial to both adjustments. The purpose of this section is to address the issues with the test year sales volume calculations. The precise effect test year sales volumes have on the respective adjustments is addressed in detail within other sections.

During the normal review of Applicant's adjustments, the OUCC identified issues with the source of test year sales volumes. The OUCC attempted to reconcile test year sales volume amounts in Applicant's Workpaper Weather Normalization Update and Workpaper Estimated Cost of Gas to the sales volumes provided in Cause Nos. 37369 Gas Cost Adjustments ("GCA") 128-130. However, the volumes did not reconcile and were initially addressed in an informal data request the OUCC sent to Applicant. In response to the request, Boonville stated it uncovered clerical errors that occurred during the preparation of the step rate analysis, which feeds into both workpapers. In the same response Boonville provided a revised volume amount for the month of February 2022. Boonville additionally stated a review of other months would occur and additional time would be necessary to prepare an updated analysis. (Attachment OUCC-2, pages 1-3; Boonville Response to OUCC Informal DR 4.8 and 4.9.)

Boonville later provided a supplemental response to the data request providing more insight into the discrepancies. Boonville stated all the clerical errors had been rectified and a revised step rate analysis was provided. Boonville also stated the volumes provided in the step rate analysis would never reconcile with the volumes provided in the GCA workpapers, which Applicant referred to as the "Black Book." Boonville continued, stating the Black Book is populated through "Code Summary" reports which are generated at the time of customer billing and the step rate analysis is populated through "Consumption Analysis" reports. Boonville attributed the lack of reconciliation between the step rate analysis/Consumption Analysis and the Black Book/Code Summaries to two items. First, due to limitations in the software being used, the Code Summary reports generated at the time of billing can never be regenerated to match the Consumption Analysis reports. Second, Boonville pointed to errors found in billings after the Code Summary reports are generated, which are later fixed in dollar amounts only, resulting in further discrepancies in volume between the two reports. (Attachment OUCC-2, page 4; Boonville Supplemental Response to OUCC Informal DR 4.8.)

Overall, the step rate analysis, which Boonville used for the proposed revenue and expense adjustments at that point in time, resulted in test year sales volumes of 270,904 dekatherms ("Dth") and 174,029 dekatherms for residential and commercial customers, respectively. (Attachment OUCC-2, pages 5-6.) In contrast, the Code Summary reports, which were informally received for this Cause specifically in a subsequent data request, reported test year sales volumes of 279,633

Dth and 203,948 Dth for residential and commercial customers, respectively. (Attachment OUCC-2, pages 7-21.) The variance is nearly 9,000 Dth for residential customers and nearly 30,000 Dth for commercial customers. Together, there was roughly a 39,000 Dth difference between the two volume reports.

Due to continued lack of reconciliation between the test year sales volumes as provided by Boonville and the volumes produced by the Code Summaries, the issue was raised to the Commission staff. Subsequently, a meeting between staff members of the Commission, Boonville, and the OUCC was held on March 19, 2024, to address sales volumes. During the course of the meeting Boonville explained in detail the issues with the billing software, the clerical errors in the sales volume workpapers, and the relationships between the various reports. Regarding the sales volume issues, Boonville stated the most accurate and correct reports are the Code Summary reports that are generated after all errors are corrected. Boonville stated it would provide the OUCC with corrected and updated Code Summary reports, step rate analysis, revenue proof, and revised weather normalization, cost of gas, and natural gas purchased workpapers. Additionally, Boonville indicated it would revise the current, previous, and future GCA filings to correctly include the updated Code Summary reports as the basis for sales volume.

The OUCC received the supplemental workpapers and found no discrepancies in the test year sales volumes as shown in the third version of the step rate analysis and updated Code Summary reports. The corrected test year sales volumes for residential and commercial customers are 271,304 Dth and 174,874 Dth, respectively. (Attachment OUCC-2, pages 22-23.) For the purposes of the OUCC's analysis the volumes shown in the third version of the step rate analysis are used in the calculation of the operating revenue and natural gas purchased adjustments. Lastly, despite the resolution of the sales volume issue, the OUCC recommends Boonville consider the efficacy of the billing software used and the internal processes surrounding the recording of sales volumes. The issues uncovered during this proceeding could have been avoided with a better understanding of the billing software Boonville uses and better internal controls surrounding the reporting of volumes.

Operating Revenue – New Heating Degree Day (“HDD”) Normals

Boonville utilizes a Normal Temperature Adjustment (“NTA”) Mechanism that was approved by the Commission on December 6, 2006, in Cause No. 43135. The NTA adjusts each customer's monthly billed amount to reverse the impact on margin recovery caused by non-normal temperatures during the billing period, as measured by actual heating degree day variations from normal heating degree days. The billed amounts for Residential Service (“RS”), Commercial Service (“CS”), and School Transportation Service (“STS”) are subject to the NTA for each bill rendered during the billing months October through April. Boonville's current tariff, Appendix D approved in Cause No. 45215, utilizes the 30-year average heating degree days from 1981 to 2010, established by the National Oceanic Atmospheric Administration (“NOAA”). Applicant's calculation of each customer's NTA charge, or credit, is based on this outdated 30-year average from 1981 to 2010. Every decade NOAA updates the 30-year average of heating degree days. The most current 30-year average of heating degree days covers the period of 1991 to 2020.

Updating for new HDD normals involves adjusting revenues for the most current 30-year average and removing the outdated 30-year average revenue from the test year. The first step in adjusting for both the new and outdated averages is compiling the actual test year heating degree days from NOAA. Using the Evansville, IN data for January 1, 2022, through April 30, 2022, and October 1, 2022, through December 31, 2022, there were 4,447 heating degree days. Following this, the actual NOAA days are compared to the respective 30-year averages, resulting in an HDD variance. The HDD variance is then calculated as a percentage variance over the respective 30-year averages. The OUCC agrees with Applicant's implementation of these steps thus far. Additionally, Applicant's revised workpaper Weather Normalization Update, received as a result of the March 19 meeting, correctly implemented the previously mentioned steps. (Attachment OUCC-3, pages 1-2.)

The percentage variance is then applied to the test year sales volume, less the calculated base load, for both residential and commercial customers. For the purposes of this step, the OUCC disagrees with Applicant's originally filed workpaper as the test year sales volumes were found to be incorrect and for the outdated 30-year average adjustment, the "Test Year" tab contained incorrect cell references when calculating the degree day adjustment. The cell reference error was confirmed through informal discovery. (Attachment OUCC-2, page 3; Boonville Response to OUCC Informal DR 4.9.) The OUCC also disagrees with how Applicant's revised Workpaper Weather Normalization Update calculates the degree day adjustment amounts due to the lack of inclusion of the commercial sales volumes attributed to the "Metzger" customer (Attachment OUCC-2, page 22). However, the cell reference error was corrected in Applicant's revised Workpaper Weather Normalization Update. (Attachment OUCC-3, pages 1-2.)

The final step in calculating the adjustment is multiplying the degree day adjustment amounts, presented in Dth, by Boonville's last rate block for each customer class. Applicant's originally filed workpaper in support of this calculation contained numerous errors and was addressed informally by the OUCC in a data request. Specifically, Applicant used a rate of \$0.23709 per therm to calculate the individual month totals for both residential and commercial customers. The correct last rate block for residential customers is \$0.37320 per therm and \$0.26060 per therm for commercial customers, as shown in Boonville's currently approved tariff in 30-Day Filing No. 50551 for both residential and commercial customers using greater than 100 therms per month. Applicant used a rate of \$1.8874 per Dth to calculate the total row for residential customers and \$1.6442 per Dth for commercial customers. The correct rates are the same as the individual month calculations, \$0.37320 per therm for residential customers and \$0.26060 per therm for commercial customers. Applicant confirmed both the errors in this calculation and the correct rates through informal discovery. (Attachment OUCC-2, pages 1-3; Boonville's Response to OUCC Informal DR 4.8 and 4.9.) Please note that Boonville's responses labeled DR 4.8, parts (d.) and (f.) as shown in Attachment OUCC-2, page 3 contain an error and should state the rate as \$0.37320 per therm as confirmed by a subsequent data request. (Attachment OUCC-3, page 3; Boonville Response to OUCC Informal DR 9.1.)

Boonville's revised Weather Normalization Update workpaper also contained errors relating to the tariff rate applied to the degree day adjustment. Boonville's revised workpaper applied the correct rates of \$0.37320 per therm and \$0.26060 per therm for residential and commercial, respectively. However, Boonville's workpaper lists the degree day adjustment amounts in Dth, not therms.

Thus, while the tariff rates applied are the correct rates, they are in an incorrect magnitude. The correct tariff rates to be applied are \$3.732 per Dth and \$2.606 per Dth for residential and commercial, respectively.

The total degree day adjustment for the new 30-year average is -13,483 Dth for residential and -6,242 for commercial Dth, which is then multiplied by \$3.732 for residential and \$2.606 for commercial to arrive at the revenue adjustment amounts. The adjustment for the new average is a reduction of \$50,319 for residential and a reduction of \$16,267 for commercial, for a total reduction of \$66,586 for the new 30-year average. The adjustment for the outdated average is a reduction of \$13,184 for residential and a reduction of \$5,019 for commercial, for a total reduction of \$18,203 for the outdated 30-year average. (Attachment OUCC-3, pages 4-5.) The overall revenue reduction is found by subtracting the outdated average revenue reduction from the new average revenue reduction, resulting in a total reduction of \$48,383, which is included in OUCC Attachment-1, Schedule 5. Applicant should update its Normal Degree Days in Appendix D of its tariff to the new 30-year HDD averages.

Natural Gas Purchased Adjustment

Boonville proposes an adjustment to remove the cost of natural gas purchased from base rates. The adjustment involves calculating an estimated unaccounted for gas amount from the test year purchases, then removing the remaining amount of purchased gas expense from base rates.

Applicant's first step in the adjustment takes test year sales in therms and applies the unaccounted-for gas ("UAFG") percentage. For the purposes of this adjustment, the OUCC uses the test year sales volumes as presented in the third version of the step rate analysis, as addressed above. The test year sales volume used in the calculation is 4,461,774 therms. The test year sales volume is then multiplied by the 2% UAFG percentage, which is calculated by taking the average UAFG percentage from the three previously filed Schedule 11As (Cause Nos. 37369 GCA 125, 127, and 129). Estimated UAFG for the adjustment is 89,235 therms. The OUCC disagrees with Boonville's calculation of this step of the adjustment as shown in the updated Adjustment 2 Natural Gas Purchased document, subsequently provided following the March 19 meeting, (Attachment OUCC-4, page 1) due to the lack of inclusion of the commercial sales volumes attributed to the "Metzger" customer. (Attachment OUCC-2, page 22.)

The UAFG volume is then multiplied by an anticipated cost of system gas. The anticipated cost of system gas is found by calculating a weighted average cost of gas ("WACOG"). The WACOG is found by estimating sales volumes and gas prices on a monthly basis then calculating an overall average. Applicant calculates the WACOG by factoring in fixed contracts taken out during 2023 and a spot market gas estimate. Applicant calculates the spot market gas by taking the 2022 sales volumes and subtracting the total volume of fixed contracts for each month in 2023. The price of the spot gas is found using New York Mercantile Exchange ("NYMEX") pricing. Boonville's originally filed adjustment, the updated Estimated Cost of Gas workpaper (Attachment OUCC-4, pages 2-4), and the methodology present in both iterations of the adjustment contain numerous errors and do not estimate the cost of purchased gas in the most accurate manner.

First, the methodology for calculating the volume of spot gas needed is not the optimal methodology for estimation. The formula Boonville proposed does not consider withdrawal or injection of gas from/into storage, completely ignoring the role storage gas plays in calculating cost of gas. Instead of this methodology, the OUCC recommends using the estimates found in each of Boonville's monthly flex filings as found in Cause No. 37369 GCAs 128-130, specifically the estimates contained within the Schedule 3 WACOG. The monthly flex filings factor in the fixed contracts, similarly to Applicant's proposed calculation, provide a more reliable estimation of needed spot gas, and factor in the cost of storage gas that would likely be used. Altogether, using the flex filing estimations provides a more complete and accurate representation of the weighted average cost of gas while also still incorporating Boonville's sponsored estimations.

Regarding the price of spot gas, similar to Boonville, the OUCC proposes using NYMEX pricing for each estimated month. However, the OUCC found discrepancies with Boonville's price estimates for the months of July through December, which remained unchanged in all workpapers provided. In response to an informal data request, Boonville stated it used NYMEX data from August 29, 2023. (Attachment OUCC-4, page 5; Boonville Response to OUCC Informal DR 5.6.) The OUCC attempted to reconcile the prices in Boonville's workpaper to NYMEX prices as of August 29, 2023, using S&P Global Market Intelligence ("S&P Global"), but was unsuccessful. The NYMEX prices S&P Global listed did not reconcile with Boonville's prices in any month, July through December. Furthermore, it is impossible to source a spot gas price estimate for July 2023 with a pricing date of August 29, 2023. Adding to the issue, Boonville stated the source document is no longer available, leaving no possibility to verify the prices Boonville used in the proposed adjustment to purchased gas. As such, the OUCC proposes using the NYMEX price at month end close for July through December when calculating the cost of spot gas.

Next, to find the estimated average cost of gas to be used in the adjustment, the total cost over the estimated months is divided by the total estimated volume over the estimated months. The total sales volume for the purposes of calculating the WACOG would be 439,000 Dth at a cost of \$1,504,070 or a weighted average price of \$3.426 per Dth. (Attachment OUCC-4, page 6.) The transportation price, sourced from the Texas Gas Transmission ("TGT") tariff and Federal Energy Regulatory Commission ("FERC") annual charges unit charge ("ACA"), is added to the calculated weighted average price resulting in a total average cost of gas. The TGT and FERC ACA charge result in an additional \$0.759 per Dth. Using the volumes found in the monthly flex filings, spot prices from end of month close via NYMEX, and TGT/ACA transportation rates, the OUCC estimates the total average cost of gas to be \$4.185 per Dth. (Attachment OUCC-4, page 6.)

The estimated total average cost of gas of \$4.185 per Dth or \$0.4185 per therm is then applied to the estimated unaccounted-for gas volume of 89,235 therms, resulting in pro-forma cost of purchased gas of \$37,346. The test year expense for purchased gas of \$2,094,859 is then subtracted resulting in a final adjustment for cost of purchased gas of (\$2,057,513). (Attachment OUCC-4, page 7.) Overall, the OUCC's proposed adjustment for purchased natural gas provides a more accurate estimation that is built upon Boonville's own flex filing estimates, correct NYMEX prices, and test year sales volume that reflects the corrections made by Boonville.

Operation and Maintenance Expenses

Rate Case Expense – Applicant included an adjustment to decrease rate case expense by \$21,657 on page 2, subpart 4 (a) of its filing. This amount was calculated by taking the estimated cost of the current rate case filing at \$50,000 and adding in the unamortized portion of the prior rate case of \$73,315 to arrive at total rate case expense of \$123,315. Applicant amortized this amount over 5 years to arrive at an annual rate case expense of \$24,663. Applicant then compared this annual expense to the test year expense of \$46,320 to arrive at a decrease in rate case expense of \$21,657.

The OUCC objects to Applicant’s proposed \$50,000 rate case expense included in this filing. The OUCC inquired about any agreements Applicant made with the accounting and legal firms supporting this filing. Applicant responded that a fixed fee agreement was made for legal services, and a verbal agreement was made for accounting services of \$20,000. However, Applicant did not provide copies of any agreements. (Attachment OUCC-5, page 2; Boonville Responses to OUCC Informal DR 3.12, 6.1 and 6.2.) As noted above and below, this case was riddled with errors. The OUCC asked numerous discovery requests, and requested a meeting with the Commission to resolve issues in this case that were not being resolved through discovery. As a result, the OUCC removed the accounting portion of Applicant’s proposed rate case expense, to arrive at an OUCC estimated cost of this rate case filing of \$30,000.

Regarding the unamortized portion of the prior rate case filing, the OUCC inquired about how the \$73,315 amount was derived. (Attachment OUCC-5, page 2; Boonville Response to OUCC Informal DR 6.5.) Applicant provided a workpaper showing its calculation. (Attachment OUCC-5, page 1; Applicant column.) The OUCC found numerous errors in this calculation. First, the months amortized from October 2019 through December 2022 should be 38 months instead of 26 months. This results in a total prior rate case expense amortized through the end of the test year of \$146,680 instead of Applicant’s calculated \$100,360. Second, Applicant calculated 15 months through the estimated date of new rate approval. Applicant will file its response to the OUCC’s report in this case in mid-June 2024. Therefore, the very earliest a Commission order will be issued is in June 2024. The OUCC used a conservative estimate of 18 additional months to be amortized through the estimated date of new rate approval for January 2023 through June 2024. Correcting the amortization months through the end of the test year, and post test year results in an amount remaining to be amortized from the last rate case of \$15,415. (Attachment OUCC-5, page 1.)

The OUCC also found errors in Applicant’s calculation of the \$46,320 test year rate case expense. Applicant’s rate case amortization is included in its general ledger Account 406-000. This account shows test year rate case amortization of \$47,625. When the OUCC asked Applicant about the discrepancy between the amount in the general ledger and the amount included in the adjustment, Applicant indicated the adjustment made was based on rate case expense approved and included in rates. The amortization in the general ledger was based on the actual cost of the prior rate case, which was higher than what was included in rates. (Attachment OUCC-5, page 3; Boonville Response to OUCC Informal DR 6.6.) Applicant’s rates are being set on what was included in the test year books and records of the company. The \$47,625 is included in Account 406-000, so that is the amount that should be removed from the rate case expense calculation as the test year rate case expense.

Adding the OUCC's estimated \$30,000 cost of this rate case to the \$15,415 unamortized portion from the prior rate case results in total rate case expense of \$45,415. Amortizing this amount over 5 years results in an annual amortization amount of \$9,083. Removing the test year expense of \$47,625 results in a decrease for rate case expense of \$38,542, as opposed to Applicant's proposed decrease of \$21,657. (Attachment OUCC-5, page 1.) This \$38,542 expense decrease is included in Attachment OUCC-1, Schedule 6, page 1.

The OUCC also recommends Applicant file a revised tariff if new base rates have not gone into effect at the end of the 5-year amortization period to remove rate case expense from Applicant's base rates. If such an adjustment is required, the OUCC supports an adjustment to Applicant's rates and charges on an across-the-board basis. This is the same treatment required in the Commission's recent Indiana American Water rate case order. *In re Indiana-American Water Company, Inc.*, Cause No. 45870, Final Order p. 83 (Ind. Util. Regul. Comm'n February 14, 2024).

IURC Fee - Applicant's Adjustment 4b - Adjustment to Other Operation and Maintenance Expense, on page 2 of applicant's Detail of Adjustments schedules attached to the Small Utility Rate Application, uses a "Current IURC Fee" of 0.1163372%. Boonville also used that IURC Fee rate in Applicant's Rate Increase Adjustment B – Adjustment to O&M Expense - IURC Fee. (See page 1 of Applicant's Adjustments Continued schedules.) Effective July 1, 2023, the IURC fee rate was increased to 0.1467603%. The OUCC corrected the IURC fee rate in the Gross Revenue Conversion Factor on Attachment OUCC-1, Schedule 1, page 2, and in the IURC Fee expense adjustment on Attachment OUCC-1, Schedule 6, page 2. Applicant used total revenue in its calculation of the IURC Fee expense. However, GCA revenues should not be included, as they are just a pass through. The OUCC removed the GCA revenues from its calculation of the IURC fee, and only included pro forma revenues in the calculation. Additionally, Applicant did not deduct bad debt expense or forfeited discounts from gross revenues at present rates in its IURC Fee expense adjustment. The OUCC deducted bad debt expense and forfeited discounts from Pro Forma Present Rate Revenue in the IURC Fee expense adjustment on Attachment OUCC-1, Schedule 6, page 3.

Energy Efficiency Contribution for NTA Expense – Applicant included an adjustment of \$6,500 to remove energy efficiency contributions for the NTA on page 2, subpart 4(c) in its filing. The OUCC inquired about why the removal in the filing is shown as an increase included in the total adjustment. Applicant responded the amount reported on page 2 was incorrect. (Attachment OUCC-6, page 1; Boonville Response to OUCC Informal DR 6.7.) The OUCC corrected the error. This expense decrease of \$6,500 is included in Attachment OUCC-1, Schedule 6, page 1.

Payroll Expense – Applicant included an adjustment of \$80,603 for the annualization of payroll and wage increases, on page 2, subpart 4 (d) of its filing. In discovery, the OUCC asked why the number of hours for Applicant's contract labor employees did not match the hours reported in the general ledger. Applicant responded that the number of hours reported on the original workpaper were incorrect and provided a revised workpaper. (Attachment OUCC-7, pages 2-3; Boonville Response to OUCC Informal DR 7.1j and Boonville's updated payroll workpaper.) Additionally, the OUCC inquired why there were 4 contract labor employees in the general ledger, but 5 contract labor employees on the payroll workpaper. Applicant responded it expects to have 4 contract employees going forward consisting of 3 customer service representatives and one maintenance

person/groundskeeper. During the test year, Applicant was unable to hire a full time groundskeeper but will do so as soon as is practicable. (Attachment OUCC-7, pages 2-3; Boonville Response to OUCC Informal DR 7.1a, and Boonville's updated payroll workpaper.)

Because more than 15 months have passed since the end of the test year in this case, it is unreasonable for Applicant's customers to pay the salary for a groundskeeper that has not been hired. The OUCC removed the \$13,400 salary for the groundskeeper from the pro forma payroll. Removing the maintenance salary results in total pro forma payroll of \$1,375,127. Deducting the test year payroll of \$1,261,367 results in a total payroll increase of \$113,760. Applying the 66% percentage expensed to this payroll increase results in a payroll adjustment of \$75,082 as opposed to Applicant's adjustment of \$80,603. This \$75,082 payroll expense increase is included in Attachment OUCC-1, Schedule 6, page 1.

Affiliate Agreements – Applicant has affiliate agreements with at least one company, Apple Contracting Corporation. Applicant provided its current affiliate agreement with Apple Contracting Corporation during discovery, although this current agreement was not on file with the Commission. Applicant did not provide its affiliate agreement with what it described as an HVAC company, although it did state that certain expenses were a result of that agreement. Again, the OUCC has not received a copy of Applicant's current agreement with the HVAC company, and as such, cannot verify the legitimacy of any expenses resulting from that agreement. The OUCC recommends Applicant be required to provide current copies of each of these agreements to the Commission.

Pension Expense – Applicant has no pension offered to employees, but instead offers a simple IRA. For purposes of this adjustment, the OUCC is using the same terminology of "pension expense" as noted in the revenue requirement schedules Applicant filed with the Commission. Applicant included a \$4,349 adjustment for pension contributions for employees on page 2, subpart 4 (e) in its filing. Applicant's pension expense workpaper provided calculates the match for the IRA on pro forma payroll. The pro forma payroll on the pension workpaper does not match the pro forma payroll on the payroll expense workpaper. The OUCC asked Applicant about the differences and Applicant stated the pro forma payroll on the pension workpaper should match the pro forma payroll on the payroll workpaper. The OUCC also inquired about one employee who had a different matching percentage than the other employees. Applicant responded the percentage was in error and should be the same as all other employees. (Attachment OUCC-8, page 2; Boonville Response to OUCC Informal DR 6.9.)

The OUCC recalculated Applicant's pension expense, matching the pro forma payroll to the updated payroll workpaper provided, as noted above, and changing the one employee's matching percentage that was incorrect. The OUCC's pension expense adjustment is \$5,191, as opposed to Applicant's increase of \$4,349. This \$5,191 expense increase is included in Attachment OUCC-1, Schedule 6, page 1.

Bad Debt Expense – Applicant included an adjustment of \$18,277 for bad debt expense on page 2, subpart 4 (f) in its filing. Applicant averaged the 5-year period of 2018 through 2022 to arrive at a pro forma bad debt expense of \$20,886, less the test year amount of \$2,609, to arrive at the \$18,277 increase in bad debt expense. The OUCC inquired why a large dollar amount was written

off in 2022. Applicant responded that the \$53,522 written off in 2022 was for multiple years and provided a summary of the write-offs by year. In its response, Applicant also indicated the size of the write off for 2020 and 2021 is likely due to the extended time frame during which the utility was unable to perform shut offs due to the moratorium, and provide the write-offs for 2023. (Attachment OUCC-9, pages 2-3; Boonville Response to OUCC Informal DR 6.10.) To more accurately reflect the expected number of write-offs going forward, the OUCC used a 3-year average of 2021, 2022, and 2023 bad debt write-offs. This excludes the high amounts written off in 2018 and 2020, as Applicant indicated some of those years were due to the time period when the utility was unable to perform shut offs. The OUCC's adjustment for bad debt expense is a \$2,633 increase, as opposed to Applicant's \$18,277 increase. (Attachment OUCC-9, page 1.) This \$2,633 increase is included in Attachment OUCC-1, Schedule 6, page 1.

Charitable Contributions – Applicant removed \$600 in charitable contributions from its revenue requirements on page 3, subpart 4(h) of its filing. As discussed below, Applicant also made an adjustment for employee gifts and events. In response to discovery, Applicant indicated total charitable contributions were \$656, and were included in the employee gifts and events adjustment. (Attachment OUCC-12, page 2.) Therefore, Applicant has removed \$600 of charitable contributions twice. The OUCC has removed this adjustment from Applicant's revenue requirements and reflected the full \$656 in charitable contributions in the employee gifts and events adjustment discussed below.

Property Insurance – Applicant decreased property insurance by \$22,080 from its revenue requirements on page 3, subpart 4(i) in its filing. This amount was calculated by removing the \$86,244 test year expense from the \$64,164 pro forma expense. After a review of the general ledger, the OUCC inquired about invoices that were paid but not included as part of Applicant's pro forma property insurance expense. Applicant's response was that three invoices were omitted in error and should be included. (Attachment OUCC-10, page 2; Boonville Response to OUCC Informal DR 6.12.) Adding in the three missing invoices and comparing to the test year expense results in an increase of \$7,936, as opposed to Applicant's decrease of \$22,080. (Attachment OUCC-10, page 1.) This \$7,936 expense increase is included in Attachment OUCC-1, Schedule 6, page 1.

Health Insurance – Applicant increased health insurance expense by \$47,455 on page 3, subpart 4(j). This amount was calculated by removing the \$28,392 test year expense from the \$75,847 pro forma expense. The OUCC asked why Applicant's health insurance expense in Account 926-030 decreased from calendar year 2021 with a balance of \$109,568 to calendar year 2022 with a balance of \$28,392. Applicant responded the change simply reflects a reduced number and dollar amount of claims in 2022 compared to 2021. (Attachment OUCC-11, page 2; Boonville Response to OUCC Informal DR 7.7i.) Due to the large decrease in claims paid in 2022, the OUCC asked for health insurance information for the twelve months following the end of the test year (calendar year 2023). Applicant provided the actual health insurance expenses for 2023, amounting to \$53,982. (Attachment OUCC-11, pages 3-5; Boonville Response to OUCC Informal DR 7.7k.) The result is an increase over the \$28,392 test year amount, but not to the extent of Applicant's \$75,847 pro forma amount. The OUCC used the general ledger 2023 information for the pro forma health insurance amount in its calculation. The OUCC's adjustment for health insurance is a

\$25,590 increase, as opposed to Applicant's \$47,455 increase. (Attachment OUCC-11, page 1.) This \$25,590 expense increase is included in Attachment OUCC-1, Schedule 6, page 2.

Employee Gifts and Events – Boonville included a \$1,788 adjustment to decrease expenses on page 3, subpart 4(k) of its filing. The OUCC inquired about the account to which each item was recorded in the general ledger. Applicant's response showed Employee Christmas gifts of \$172, charitable contributions made on credit cards in the amount of \$656, and music subscriptions of \$960 included in this adjustment. (Attachment OUCC-12, page 2; Boonville Response to OUCC Informal DR 6.13.)

The OUCC agrees Applicant should reduce its revenue requirement for employee Christmas gifts. These items are not used for the provision of natural gas service to customers and should not be paid by Applicant's customers. As discussed above, Applicant already reduced its revenue requirements for \$600 in charitable contributions. To avoid double counting this item, the OUCC removed the charitable contribution adjustment above, and will include the full \$656 as a reduction in this adjustment. Additionally, the OUCC agrees Boonville's customers should not be responsible for any music subscription expenses. However, the music subscription expense recorded in the general ledger is \$1,021, not the \$960 included in Applicant's adjustment. The OUCC has removed \$1,849 from general ledger expense for the music and charitable contributions included twice in its filing. (Attachment OUCC-12, page 1.) This \$1,849 expense decrease is included in Attachment OUCC-1, Schedule 6, page 2.

Lobbying Fees – Applicant did not make an adjustment for lobbying fees in its revenue requirements. After reviewing Applicant's general ledger, the OUCC found payments totaling \$2,015 to the Indiana Energy Association ("IEA") for dues that were recorded to membership expenses during the test year. In response to discovery, Applicant provided three of the four invoices from IEA paid during the test year. (Attachment OUCC-13, pages 2-5; Boonville Response to OUCC Informal DR 6.14.) Invoices from the IEA state: "The Indiana Energy Association, Inc. estimates that the non-deductible portion of dues allocable to lobbying to be 15%." Boonville's customers should not be responsible for non-deductible lobbying expenses. The OUCC has removed \$302 from membership expense for the non-deductible lobbying expenses included in Applicant's expenses. (Attachment OUCC-13, page 1.) This \$302 expense decrease is included in Attachment OUCC-1, Schedule 6, page 2.

Miscellaneous General Expenses – After reviewing Boonville's general ledger, the OUCC inquired about various charges to numerous expense accounts. The items below should be removed from Applicant's revenue requirements.

The OUCC inquired about amounts included in Applicant's account 921-018 for Penalties totaling \$1,288. Applicant responded to OUCC discovery indicating the amount reported was for late payment penalties recorded to expenses during the test year. (Attachment OUCC-14, page 2; Boonville Response to OUCC Informal DR 8.6.) Boonville's customers should not be responsible for late payment penalty expenses. The OUCC has removed this \$1,288 as part of this adjustment.

The OUCC also inquired about a charge in account 930-020 – Miscellaneous Expense on November 13, 2022 for \$485. The description in the general ledger was Damage Prevention Golf

Outing. In response to discovery, Applicant indicated the charge was for a damage prevention meeting event, and there was no invoice or receipt provided. (Attachment OUCC-14, page 2; Boonville Response to OUCC Informal DR 8.8.) Applicant's customers should not be responsible for paying for golf outings, as they provide no benefit to the provision of natural gas service. The OUCC has removed this \$485 as part of this adjustment.

The OUCC inquired about a charge in account 893-000 – Meter and Regulator Maintenance on December 13, 2022 for \$18,120. In response to discovery, Applicant indicated the invoice was for proving large commercial gas meters. In response to subsequent discovery, Applicant indicated it planned for 90 meters to be proved, but time constraints forced efforts to be cut short. The correct amount of labor and travel has been changed. Applicant is seeking a refund of \$875 and this amount should be removed from test year expenses. (Attachment OUCC-14, pages 2-3; Boonville Response to OUCC Informal DR 10.3b.) The OUCC has removed this \$875 as part of this adjustment.

The OUCC inquired about various charges in account 921-011 – Travel – Meals and Entertainment. One of the charges to this account was for chocolate purchased for all the women that work in the office on Valentine's Day. The amount of the charge was \$284. (Attachment OUCC-14, pages 3-4; Boonville Response to OUCC Informal DR 10.4.) Applicant's customers should not be responsible for paying for employee gifts, as they provide no benefit to the provision of natural gas service. The OUCC has removed this \$284 as part of this adjustment.

The total amount of miscellaneous expenses the OUCC has removed is \$2,932. (Attachment OUCC-14, page 1.) This \$2,932 expense deduction has been included in Attachment OUCC-1, Schedule 6, page 2.

Outside Services - The OUCC inquired about various charges in account 923-000 – Outside Services. One of the charges was for an invoice in the amount of \$1,950 to Vowells & Schaaf, LLC CPAs on September 20, 2022, described as "Preparation of 2021 Federal Gift Tax Returns." In response to discovery, Applicant stated:

Boonville Natural Gas did not file a gift tax return. The gift tax return was filed by John Lewellyn for the transfer of ownership of the company to Paul Lewellyn. Boonville Natural Gas takes an interest in the proper accounting of its ownership a (sic) deemed the payment for the preparation of this return in line with normal and acceptable business practices for transfer of ownership of the company. (Attachment OUCC-15, page 2; Boonville Response to OUCC Informal DR 10.9.)

Boonville's customers should not be responsible for Applicant's personal expenses. The transfer of ownership in the form of a gift provides a personal benefit to Applicant's owners, but it is not a reasonable and necessary business expense which should be paid by Applicant's customers. The OUCC has removed the \$1,950 expense for the preparation of the gift tax return.

Another outside service expense the OUCC inquired about was a payment to Somerset CPAs on April 21, 2022 for \$15,000. Applicant's response included one invoice and Applicant indicated Somerset CPAs and advisors provided business valuation services. (Attachment OUCC-15, page 2, 7; Boonville Response to OUCC Informal DR 6.4.) The invoice was addressed to Lews Properties, LLC and Boonville Natural Gas Corp. The OUCC asked a follow-up question

regarding the business valuation service. The response included a scope of work from Somerset CPAs indicating the purpose of the business valuation service was to provide an independent opinion of the fair market value of Applicant's corporation for estate planning purposes. (Attachment OUCC-15, page 2, 4-6; Boonville Response to OUCC Informal DR 10.7.) Boonville's customers should not be responsible for management's personal estate planning purposes. The OUCC has removed this \$15,000 expense for the business valuation service of Applicant's Corporation.

A third outside service expense the OUCC inquired about was a payment to Mallor Grodner LLP on May 27, 2022 for \$4,740. Applicant's response indicated the work performed was for a valuation and business continuation plan. An invoice was provided, but there was no documentation on the invoice to show what work was performed, or what the legal services were for. (Attachment OUCC-15, pages 2-3, 8; Boonville Response to OUCC Informal DR 8.7.) Without proper documentation showing the expense, the OUCC, and the Commission, cannot determine whether the amount should be recovered from Applicant's customers. Additionally, as discussed above, Applicant spent thousands of dollars on business valuation services to transfer ownership of the company to another family member. The personal transfer of shares of stock should be borne by the shareholders, not Applicant's customers. The OUCC has removed this \$4,740 for these legal services.

The OUCC's adjustment to remove outside services is a decrease of \$21,690. (Attachment OUCC-15, page 1.) This \$21,690 expense decrease is included in Attachment OUCC-1, Schedule 6, page 2.

Depreciation Expense

Applicant's approved depreciation rates in Cause No. 45215 were 3% for utility plant in service, 20% for transportation, computer, and communication equipment, and 10% for all other general plant equipment.

Applicant's General Information on page 5 of the current Small Utility Rate Application lists current and proposed depreciation rates of 3% for utility plant in service, 10% for computer, communications, and other general plant equipment, and 20% for transportation. However, Applicant's depreciation expense adjustment on Page 4 of 6 of accounting adjustments lists 3% for utility plant in service, 5% for transportation, communication, computer equipment, and 20% for all other general plant equipment.

In response to discovery, Boonville confirmed its depreciation rates for the current application were incorrect for computer, communications, transportation, and other general plant equipment. It indicated computer, communications, and transportation equipment should be 20% and other general plant equipment should be 10%. (Attachment OUCC-16, page 2; Boonville Response to OUCC Informal DR 3.26.)

Boonville calculated its depreciation expense by breaking down each plant account into Distribution Plant; Transportation, Communication and Computer Equipment; and All Other General Plant. For each category, Applicant reduced fully depreciated items from the total plant

balance of that section and multiplied the remaining amount by the applicable depreciation rate to arrive at total pro forma depreciation expense of \$507,397. Applicant compared the pro forma depreciation expense to the test year depreciation expense of \$423,356 to arrive at an increase of \$84,041.

The OUCC traced Distribution Plant; Transportation, Communication and Computer Equipment; and All Other General Plant to the general ledger to verify the totals included in Applicant's adjustment. The OUCC also traced Land and Land Rights that were subtracted from Distribution Plant to the general ledger. Land and Land Rights are deducted from Distribution Plant because they are non-depreciable, and therefore, should not be included in the calculation.

Applicant provided a Book Asset Detail report that shows the in-service date, the original cost, and net book value for each asset. (Attachment OUCC-16 pages 3-31; Boonville Book Asset Detail Report.) The OUCC reviewed this Book Asset Detail report to determine which assets had been fully depreciated. In the report, the OUCC noticed some of the assets are not being depreciated at the correct Commission approved depreciation rates. An analysis of the in-service date for each asset produces a new list of fully depreciated items based on the Commission-approved depreciation rates. Applicant's customers have been paying the Commission-approved depreciation rates and should get the benefit of those assets that are now fully depreciated. The OUCC's list of fully depreciated items is included as Attachment OUCC-16, pages 32-46.

Applicant's test year depreciation expense of \$423,356 was incorrectly computed because it included three general ledger accounts: Depreciation – Plant (\$358,134); Depreciation – General (\$102,197), and Amortization Expense (\$36,976). Amortization Expense includes the amortization of Contributions in Aid of Construction ("CIAC"), less amounts deduced for deferred rate case expense. This amortization expense should not be included because it does not relate to depreciation expense – the CIAC is not included as a reduction to the plant assets in the depreciation expense adjustment, and therefore the amortization of those assets should not be included. The OUCC removed amortization expense of (\$36,976) to include only plant and general depreciation expense totaling \$460,331.

Correcting Applicant's fully depreciated items and depreciation rates results in a total pro forma depreciation expense of \$478,072. Deducting the correct test year depreciation expense of \$460,331 results in an increase to depreciation expense of \$17,741, compared to Applicant's increase in depreciation expense of \$84,041. (Attachment OUCC-16, page 1.) This amount has been included on Attachment OUCC-1, Schedule 6, page 3.

Taxes Other Than Income Tax

Payroll Tax – Boonville included a \$9,343 adjustment on page 5, subpart 6(b) of its filing. As noted above in the payroll expense discussion, the OUCC calculated a different pro forma payroll increase than Applicant. Additionally, Applicant included payroll taxes on all employees including contracted employees in its calculation. In response to discovery, Applicant indicated Apple contracting pays the payroll tax for the contracted employees. (Attachment OUCC-17, page 2; Boonville Response to OUCC Informal DR 7.6.) The OUCC recalculated pro forma payroll tax by using the payroll wage increase from Attachment OUCC-7, page 1, and removing the

contracted employee payroll wages increases to arrive at a total payroll wage increase for the payroll tax calculation of \$99,074. Multiplying that amount by the FICA rate of 7.65% results in a payroll tax adjustment of \$7,579. The OUCC's adjustment for payroll tax is a \$7,579 increase, as opposed to Applicant's \$9,343 increase. This \$7,579 expense increase is included in Attachment OUCC-1, Schedule 6, page 3.

Property Taxes – Applicant calculated pro forma property tax expense by calculating the average weighted property tax rate for property taxes paid in 2022 for 2021 and applying that amount to the net book value of utility plant in service as of December 31, 2022. Applicant compared this amount to the test year property tax expense to arrive at a \$38,607 increase in property tax expense.

The OUCC divided 2021 property taxes paid in 2022 of \$90,890 by the 2021 net book value of utility plant of \$7,176,943 to compute the average weighted property tax rate of 0.012664. This differs from Applicant's average weighted property tax rate of 0.016064. Applicant confirmed in a discovery request to erroneously entering 0.016064 as the average weighted property tax rate. (Attachment OUCC-18, page 2; Boonville Response to OUCC Informal DR 4.18.) The OUCC corrected the average weighted property tax rate to 0.012664 in its calculation, and multiplied it by the net book value of utility plant in service at December 31, 2022 to arrive at pro forma property tax expense of \$101,955. Comparing this amount to the \$90,722 in test year property tax expense results in an increase of \$11,232, as opposed to Applicant's increase of \$38,607. (Attachment OUCC-18, page 1.) This adjustment has been included in Attachment OUCC-1, Schedule 6, page 3.

State and Federal Income Taxes

Applicant's Adjustment 7b – Boonville's adjustment to Federal Income Tax did not include Net Operating Income Before Income Taxes ("NOIBIT") in its calculation of total Federal Income Tax. (See page 6 of the schedules attached to the Small Utility Rate Application.) Applicant used a test year NOIBIT for its calculation of state income tax but omitted the NOIBIT in its Federal Income Tax calculation. The correct pro forma income tax adjustment should start with a pro forma NOIBIT inclusive of all other pro forma adjustments to revenue requirements. The OUCC's pro forma NOIBIT is derived from adjusted pro forma revenues and expenses in the Pro Forma at Present Rates column of Attachment OUCC-1, Schedule 4. These pro forma adjusted amounts are reflected in the Income Tax Expense Adjustment shown on Attachment OUCC-1, Schedule 6, page 4.

Additionally, Applicant incorrectly calculated the synchronized interest in the capital structure, as discussed below. The OUCC's corrected synchronized interest expense calculation is shown on Attachment OUCC-1, Schedule 8. The OUCC used this corrected synchronized interest expense value in its calculation of State and Federal Income Tax, as shown on Attachment OUCC-1, Schedule 6, page 4.

Rate Base

Applicant's rate base calculation includes Utility Plant in Service as of December 31, 2022 less Accumulated Depreciation to arrive at Net Utility Plant in Service. Applicant adds Working

Capital and a thirteen-month average of Materials and Supplies to arrive at total Original Cost Rate Base of \$8,416,425. The OUCC verified the amount of Utility Plant in Service and Accumulated Depreciation as of December 31, 2022, as well as the thirteen-month average of Materials and Supplies with Applicant's general ledger.

In the Cause No. 45215 settlement, Applicant reduced its rate base for CIAC in the amount of (\$1,830,149). This amount was comprised of Account 271-000: Contribution in Aid of Construction of (\$2,817,212) and Account 271-010: Accumulated Amortization of CIAC of \$987,063. CIAC should be removed from rate base, as Applicant should not earn a return on amounts contributed by its customers. In this Cause the OUCC made an adjustment to rate base of (\$1,449,445) for CIAC. This amount is comprised of original contributions of \$2,817,212 less the amortized portion of \$1,367,767. Applicant acknowledged in discovery rate base should have been reduced by the net amount of \$1,449,445. (Attachment OUCC-19, page 2; Boonville Response to OUCC Informal DR 3.23.)

The OUCC also adjusted the working capital amount included in Applicant's rate base. Applicant used a 45-day method to calculate working capital, taking the total of pro forma operation and maintenance expense divided by 8, which is an acceptable method of calculating working capital. Because the OUCC has made adjustments to the operation and maintenance expenses in this case, the working capital amount will change. The OUCC's calculation of working capital results in a working capital amount of \$216,056, compared to Applicant's calculation of \$224,578. (Attachment OUCC-19, page 1.)

The OUCC's calculation of Applicant's overall rate base as of December 31, 2022, is \$6,958,458 as shown on Attachment OUCC-19, page 1.

Capital Structure

Applicant's capital structure includes common equity, customer deposits, deferred tax, and excess accumulated deferred income taxes, net of amortization. Each of these is discussed below.

Common Equity – Boonville included common equity of \$8,664,248 at a cost of 10.1% in the capital structure. The OUCC agrees with Applicant's proposed amount of common equity and the cost of 10.1%. A 10.1% cost of equity will allow Applicant to maintain its financial integrity and reflects a fair rate of return for Applicant's level of investment risk. The 10.1% cost of equity is the same cost of equity percentage reached in settlement in the recent Midwest Natural Gas Corporation rate case, Cause No. 45888, and Indiana Natural Gas Corporation rate case, Cause No. 45889. These utilities are similarly positioned as small gas utilities with mostly residential customers, similar financial risk profiles, and at least 75% equity in the capital structure.

Customer Deposits – Applicant included customer deposits of \$368,728 at a cost of 6.0% in the capital structure. The OUCC agrees with the 6.0% cost of customer deposits, as that cost is prescribed in 170 IAC 5-1-15(f)(1) since Applicant has less than 35,000 customers. In reviewing the customer deposits, the OUCC asked for a customer deposit report listing all the customers with deposits, the date of the deposit, and the deposit amount. Applicant provided a customer deposit report with a total for customer deposits of \$238,822. (Attachment OUCC-20, pages 2-3; Boonville

Response to OUCC Informal DR 2.3.) This deposit report does not match Applicant's general ledger in the customer deposits account of \$368,728.

The OUCC asked in Informal DR 5.2 why the customer deposit report sent in response to OUCC Informal DR 2.3 did not match the amount in the general ledger. Applicant responded that an incorrect report was sent, and a corrected report was sent in response to OUCC Informal DR 5.2. This corrected report from Applicant's billing system shows a balance of \$327,357 as of December 31, 2022. In its response, Applicant stated: "The Deposit Report generated by Alliance does not match the general ledger due to various entries in Alliance which in some cases do not generate a corresponding journal entry in QuickBooks to keep the two balances equal. This is a cumulative error since the adoption of this version of Alliance in 2009. It is not possible to go back to discover all the sources of difference to make the accounts balance. There are literally dozens of actions each month which can cause a small imbalance, but which cannot be found in order to correct or offset them in QuickBooks." (Attachment OUCC-20, pages 4-5; Boonville Response to OUCC Informal DR 5.2.)

Boonville uses two different bookkeeping systems that create cumulative errors. This raises questions about the accuracy of Applicant's financial statements. Applicant stated in response to OUCC Informal DR 5.2 that dozens of actions each month cause a small imbalance. This "small imbalance" each month has grown to a difference between the general ledger and the correct deposit report of over \$41,000. Because all amounts used in this case are based on Applicant's financial statements, the OUCC has used the customer deposit amount from the general ledger of \$368,728 in its capital structure calculation. Applicant should be required to reconcile the discrepancy between the report and the general ledger, and report to the Commission within 60 days of a final order in this Cause regarding the actions taken to correct this discrepancy.

Deferred Tax – Applicant included deferred tax of \$1,906,325 in the capital structure at a cost of 0.0%. The OUCC verified this amount in Applicant's general ledger and agrees with the 0% cost.

Excess Accumulated Deferred Income Taxes ("EADIT"), Net of Amortization - Boonville reported excess accumulated deferred income taxes ("EADIT"), net of amortization, of \$914,604 in its Capital Structure, with a 0.0% cost. The OUCC does not agree with the \$914,604 amount. In Cause No. 45215 Applicant agreed to EADIT of \$729,280 to be refunded to customers. In that Cause, Applicant agreed to refund the amount to ratepayers over 14.59 years, or \$49,985 per year. Applicant confirmed it has not amortized this amount since the last rate case order. (Attachment OUCC-20, page 6; Boonville Response to OUCC Informal DR 4.19.)

The order in Cause No. 45215 was issued on October 29, 2019, and rates went into effect in November 2019. Therefore, 2 months of amortization for 2019 and all 12 months of amortization for each year of 2020, 2021, and 2022 should be removed from the \$729,280 amount. The OUCC computed Applicant's EADIT, Net of Amortization to be \$570,994. (Attachment OUCC-20, page 7.)

Synchronized Interest – Applicant did not provide a calculation of synchronized interest on its capital structure page included in the revenue requirements, but it was included in the Excel spreadsheet of Applicant's filing. Applicant calculated synchronized interest of \$15,150 by

multiplying the weighted cost of debt by Applicant's rate base. This amount was used in the income tax calculations.

While the OUCC agrees with the methodology used to calculate the synchronized interest, Applicant manually deducted 0.0001 from the weighted cost of debt calculation, decreasing the total weighted cost of debt from 0.19% to 0.18%. The OUCC has removed the incorrect manual deduction, and updated the rate base number as discussed above. The OUCC's total synchronized interest is \$13,221, compared to Applicant's synchronized interest of \$15,150. (Attachment OUCC-20, page 1.)

Overall Capital Structure - After updating the capital structure with the correct EADIT amount, net of amortization, the OUCC's updated capital structure results in a weighted average cost of capital of 7.79%. The synchronized interest amount is \$13,221. (Attachment OUCC-20, page 1.)

Other Regulatory Assets and Liabilities

Applicant also has a Regulatory Asset on its books for the NTA Refund and a Regulatory Liability on its books for the Sales Reconciliation Refund.

In Cause Nos. 43135 and 43136, Boonville agreed to annual contributions of \$6,500 toward energy efficiency appliance rebate programs. Applicant's account 253-100 Deferred Credit - NTA rebates has a debit balance of \$46,052 instead of a liability showing NTA rebate payments to be made to customers. Each year, as part of Cause Nos. 43135 and 43136, Applicant is required to file a Schedule of Annual Rebates. This report for the 12 months ended June 30, 2023, from Cause No. 43135, reports an accumulated customer rebate pool of (\$1,355). (Attachment OUCC-21, page 1.) The report shows that Applicant was required to give a total of \$104,000 in rebates but distributed \$105,355 in rebates, meaning Boonville has overpaid the liability by \$1,355. The OUCC recommends Applicant adjust account 253-100 Deferred Credit - NTA rebates to the actual balance of (\$1,355) to match the Schedule of Annual Rebates.

Applicant's regulatory liability reported in its books for the Sales Reconciliation Refund relates to a refund to be given to customers as ordered in Cause No. 43995 S1. The OUCC verified the total amount to be refunded to customers per Cause No. 43995 S1, and also verified the annual amortization of this amount that has been refunded to customers through the Energy Efficiency Rider. The ending balance in this regulatory liability is correct.

Rate Design and Cost of Service

Applicant's prior Cost of Service Study ("COSS") was performed in 2019. The Commission's order in Cause No. 45215 (October 29, 2019) did not require a COSS in the next rate case. The OUCC is satisfied with no COSS being performed in this case because the customer composition has changed less than 0.5% for each rate class since the previous rate case and because Applicant elected to file this case using the Small Utility Rate Application. When used as intended, the Small Utility Rate Application should reduce consulting fees and rate case expense. Residential customers make up 91.86% of Applicant's customers. (Attachment OUCC-22; Boonville's Response to OUCC Informal DR Nos. 3.1 to 3.5.) In Cause No. 45215, residential customers accounted for 91.65% of all of Boonville's customers.

Applicant proposes an across-the-board rate change for all rate classes. (See Applicant’s Notice of Proposed Increase in Gas Rates for Customers of Boonville Natural Gas Corporation.) The OUCC supports the use of an across-the-board rate change as the customer composition for each rate class has changed by less than 0.5%. However, the OUCC does not support the specific method Applicant used to apply the rate change. Applicant changed each rate class’s monthly customer service charge, and then applied the remaining revenue requirement across each rate class’s distribution charge. (Attachment OUCC-23; Boonville’s Response to OUCC Informal DR Nos. 4.5 and 4.6.) Applicant did not provide the calculation method supporting how the monthly customer service charges were calculated, instead stating, “Service charges were set according to applicant’s judgement of what seemed reasonable as well as comparisons to other utilities in the state.” (*Id.*) Although Applicant’s proposed residential monthly customer service charge would not be the highest monthly service charge in Indiana, the proposed change to the monthly customer service charges would reduce the effects of a customer’s energy conservation efforts as more of the monthly bill would be the monthly customer service charge.

As proposed by Applicant, the rate change would result in a total increase to the average residential customer’s bill of 69.67%, a total increase to the average commercial group 1 customer’s bill of 55.23%, a total increase to the average commercial group 2 customer’s bill of 54.33%, and a total increase to the tariff (“ATS”) customer’s bill of 47.63%. (Attachment OUCC-24; OUCC Calculation of Total Bill Impact as Provided After the March 19, 2024 meeting with Commission staff.) This unequal change in the average customer’s monthly bill does not reflect an across-the-board rate change. (Attachment OUCC-25; OUCC Calculation of Total Bill Impact with Applicant’s Consumption After Commission Meeting and DR Corrected Customer Numbers.) Applicant’s updated Present and Proposed Rates, as provided to the OUCC after the March 19, 2024 meeting with Commission staff, further compounds the unequal distribution of Applicant’s proposed rate change. (Applicant’s Boonville Natural Gas rate study – rate derivation and revenue proof, Present and Proposed Rates tab, Column M.) With the recalculation of the proposed volumetric charges in the post-Commission meeting Present and Proposed Rates, the proposed rates would increase the average residential customer’s bill 14.44% more than the average commercial group 1 customer, 15.34% more than the average commercial group 2 customer, and 22.04% more than the tariff rate “ATS” customer. (Attachment OUCC-24; OUCC Calculation of Total Bill Impact as Provided After Commission Meeting.)

The OUCC does not support the proposed increase in the monthly service charge for the residential, commercial, and school transportation rate classes. In accordance with 170 Ind. Admin. Code 14-1-2, titled “Application for rate change,” a rate change notice filed under the small utility process requires the following:

The overall approximate percentage increase in revenues requested by the utility. Furthermore, if the proposed increase is other than an across-the-board increase, then the approximate percentage increase to each class of customers must be described along with other information that fairly summarizes the nature and extent of the proposed change. (170 I.A.C. 14-1-2(d)3(c).)

In Applicant's original notice to customers of a rate change, Applicant stated, "The rate increase is proposed to be an across-the-board increase." (See Applicant's Notice of Proposed Increase in Gas Rates for Customers of Boonville Natural Gas Corporation.) Further, in Applicant's supplemental notice to customers, Applicant references the customer's ability to request a formal public hearing, and the requirements for the Commission to grant such a customer-supported request for a public hearing. Applicant did not provide the required description of "the approximate percentage increase to each class of customer" (170 I.A.C. 14-1-2(d)3(c), See Applicant's Submission of Supplemental Customer Notice.) The impact to the average customer's bill, calculated with the Applicant supplied customer numbers or calculated with the corrected customer numbers, shows the proposed monthly customer service charges and the proposed volumetric charges are not applied equally across-the-board as described in Applicant's notice to customers. (See Applicant's Notice of Proposed Increase in Gas Rates for Customers of Boonville Natural Gas Corporation; Attachment OUCC-25; OUCC Calculation of Total Bill Impact with Applicant's Consumption After Commission Meeting and DR Corrected Customer Numbers; and Attachment OUCC-24; OUCC Calculation of Total Bill Impact as Provided After Commission Meeting.)

In the review of the proposed rate change described above in the Test Year Sales Volume section, the OUCC determined the consumption information as filed by Boonville was inaccurate. The number of customers Applicant used in calculations throughout both the initial filing and the revised document provided to the OUCC following the March 19, 2024 meeting with Commission staff were not consistent. In response to OUCC DR No. 1.6, Applicant provided the number of customers as of December 31, 2022. (Attachment OUCC-26; Boonville's Response to OUCC Informal DR Nos. 1.6, 3.2, and 4.2.) Further, Applicant confirmed the number of customers in each group of commercial customers in response to later data requests. (Attachment OUCC-27; Boonville's Response to OUCC Informal DR No. 10.10.)

As filed in the initial application, the only portion of the proposed rate change equally applied across-the-board was the increase in the distribution (volumetric) charge. (See Applicant's Small Utility Rate Application, Present and Proposed Rates.) This initial proposed increase was 60.83%. (Applicant's Small Utility Rate Application, Present and Proposed Rates.) This changed with the revised Present and Proposed Rates following the March 19, 2024 meeting with Commission staff, the revised proposed distribution charges were applied as follows: 72.98% for residential customers, 55.73% for commercial customers, and 47.65% for the tariff rate "ATS" customer. (Applicant's Boonville Natural Gas rate study – rate derivation and revenue proof, Present and Proposed Rates tab, Column 8.) The differences in the proposed changes to the monthly customer service charges (an 8.696% increase for residential customers and a 26.775% increase for Group 2 commercial customers) do not align with the across-the-board rate change noted in the Applicant's customer notice. (See Applicant's Small Utility Rate Application, Present and Proposed Rates tab and Applicant's Notice of Proposed Increase in Gas Rates for Customers of Boonville Natural Gas Corporation.) While the distribution charge increase was initially applied equally across-the-board, the proposed monthly customer service charges and the revised distribution charges are not applied equally. As such, there is no longer an across-the-board application of the proposed rate change.

The OUCC's recalculation of the total impact to the customer's bill in each of the rate classes is shown in OUCC Attachment 25. (Attachment OUCC-25; OUCC Calculation of Total Bill Impact with Applicant's Consumption After the March 19, 2024 meeting with Commission staff and DR Corrected Customer Numbers.) With the consumption data provided in the updated Present and Proposed Rates after the March 19, 2024 meeting with Commission staff and the customer numbers as confirmed in Applicant's response to OUCC DR No. 1.6, Applicant's proposed rate change would result in a total increase to the average residential customer's bill of 69.64%, a total increase to the average commercial group 1 customer's bill of 55.31%, a total increase to the average commercial group 2 customer's bill of 54.54%, and a total increase to the tariff ("ATS") customer's bill of 47.63%. (*Id.*) After the inclusion of the revised consumption data and the corrected number of customers for each rate class, the total impact to the customer bill is not equal across all rate classes. (*Id.*) The OUCC recommends any rate change approved by the Commission be applied equally across-the-board to the distribution charge for customers in all tariff rates.

Applicant proposes raising the monthly customer service charges for the following rate classes: from \$13.80 to \$15.00 for residential customers, from \$19.72 to \$25.00 for commercial group one, from \$39.44 to \$45.00 for commercial group two, from \$19.72 to \$25.00 for school transportation group one, and from \$39.44 to \$45.00 for school transportation group two. (Applicant's Small Utility Rate Application, Present and Proposed Rates section.) At the time of Applicant's filing, the school transportation service rate class did not have any customers. Throughout Applicant's customer notices and its small utility application, Boonville described the proposed rate change as an across-the-board rate increase. However, the increase in monthly service charges are 8.70% for residential customers, 26.77% for commercial group 1 customers, and 14.10% for commercial group 2 customers. (Applicant's Small Utility Rate Application, Present and Proposed Rates tab.) If approved as Applicant proposed, customer bills would reflect a significant increase to the portion of the bill on which their energy conservation actions would have no effect. By increasing the monthly customer service charge relative to the distribution charge, a utility negatively affects a customer's ability to reduce his/her monthly bills through changes to behavior in pursuit of conservation, such as the installation and use of energy efficient appliances. The OUCC recommends denial of the proposed changes to the monthly customer service charges across all rate classes. The monthly customer service charges should remain at their current levels.

Tariff Rate "ATS" does not have an existing customer charge and has not had a customer charge in either of the previous two (2) rate cases, Cause Nos. 45215 and 44129. In both the red-lined tariff submitted with the application and the Present and Proposed Rates section of the application, Boonville proposes a customer charge of \$25.00 for Tariff Rate "ATS." Through data requests, Applicant confirmed the monthly customer service charge for Tariff Rate "ATS" was incorrectly included in the red-lined tariff, and there is not a customer service charge proposed or included in the proposed revenue requirement. (Attachment OUCC-22; Boonville's Response to OUCC Informal DR Nos. 3.1 to 3.5.) The OUCC recommends Applicant correct this in the final tariff included in this case's compliance filing.

The OUCC has reviewed Applicant's Present and Proposed Rates for mathematical accuracy and found several errors. In the tariff "RS" section, Applicant included 4,622 residential customers. (Applicant's Small Utility Rate Application, Present and Proposed Rates section.) In response to data requests and in its Application, Applicant provided different numbers of residential

customers: 4,598 in the application, and 4,622 and 4,662 in response to OUCC data requests. (Applicant's Small Utility Rate Application, General Information, Section B and Attachment OUCC-26; Boonville's Response to OUCC Informal DR Nos. 1.6, 3.2, and 4.2.)

In responses to data requests, Applicant indicated which customers were moving from one tariff to another. (Attachment OUCC-28; Boonville's Response to OUCC DR Nos. 4.1 to 4.3.) Applicant indicated that the only customer changing rate classes each year is the single customer in tariff rate "ATS." (*Id.*)

In its Application, Boonville uses 4,622 customers, or 55,469 bills per year, for the residential rate class. (Applicant's Small Utility Rate Application, Present and Proposed Rates section.) Through responses to data requests, Applicant confirmed the number of residential customers is 4,662, or 55,944 bills per year. (Attachment OUCC-22; Boonville's Response to OUCC Informal DR Nos. 3.1 to 3.5.) In the revised Present and Proposed Rates provided after the Commission meeting, Applicant continued to use the 55,469 bills per year from the initial application, not the number of bills identified in response to OUCC data requests. (Applicant's Boonville Natural Gas rate study – rate derivation and revenue proof, Present and Proposed Rates tab.) These different numbers of customers result in different revenue increases generated by the monthly customer service charge, \$66,563 with 4,622 customers compared with \$67,133 with 4,662 customers. (Attachment OUCC-29; OUCC Recalculation of Present and Proposed Rates.)

In the application, Boonville uses 420 customers, or 5,037 bills per year, for the commercial rate class. (Applicant's Small Utility Rate Application, Present and Proposed Rates section.) Through responses to OUCC data requests, Applicant confirmed the number of commercial customers is 413, or 4,956 bills per year. (Attachment OUCC-30; Boonville's Response to OUCC Informal DR Nos. 1.6 and 3.3.) These different numbers of customers result in different revenue increases generated by the monthly customer service charge, \$27,166 with 420 customers compared with \$26,729 with 413 total customers. (Attachment OUCC-29; OUCC Recalculation of Present and Proposed Rates.) The OUCC recommends Applicant include an updated Present and Proposed Rates calculation using the updated customer numbers and the consumption determined through data requests in the compliance filing after the Commission issues its final order.

In its small utility application, Boonville used rates in the red-lined tariff that differ from those in the initial Present and Proposed Rates. Applicant confirmed the tariff rates in its responses to OUCC data requests. (Attachment OUCC-31; Boonville's Response to OUCC Informal DR Nos. 3.8 to 3.11.) First, for customers using over 100 therms under tariff rate "CS," Applicant used \$0.041911 per therm in the initial Present and Proposed Rates, while the red-lined tariff showed \$0.04191 per therm for the same consumption block. Second, as the distribution charge for tariff rate "ATS," Applicant used \$0.20325 per therm in the initial Present and Proposed Rates, while showing the same tariff rate as \$0.2033 in the red-lined tariff. After the March 19, 2024 meeting with Commission staff, Applicant provided revised Present and Proposed Rates with revised proposed distribution charges for all tariff rates. The OUCC recommends Applicant file an updated revenue proof, red-lined tariff, and clean tariff in a compliance filing in accordance with the Commission approved rates after the Commission issues its final order.

In the tariff “ATS” section, Applicant inadvertently included a monthly customer service charge of \$25.00, which projected a higher level of revenue generated through the proposed customer service charge than Applicant intended. (Attachment OUCC-22; Boonville’s Response to OUCC Informal DR Nos. 3.1 to 3.5.) In the OUCC’s recalculation of the Present and Proposed Rates, this monthly customer service charge is removed from the calculation. (Attachment OUCC-29; OUCC Recalculation of Present and Proposed Rates.) In the revised Present and Proposed Rates provided after the Commission meeting, Applicant also removed this monthly service charge from tariff rate “ATS.” (Applicant’s Boonville Natural Gas rate study – rate derivation and revenue proof, Present and Proposed Rates tab.) The OUCC recommends Applicant remove the monthly service charge for tariff rate “ATS” in the updated Present and Proposed Rates using the consumption and customer numbers determined during this case in its compliance filing.

Tariff Changes

Appendix C of Boonville’s Tariff lays out the charges for the general and non-recurring charges, such as late payments, reconnection charges, collection charges, and returned check charges. These general and non-recurring charges are defined in Applicant’s Tariff rules 21 through 24 on Tariff Sheet Nos. 116 and 117. While Tariff rules 23 and 24 specifically note the amounts of the charges found in Appendix C, Tariff rules 21 and 22 do not have any reference to the amount of the charge or where to find the amount. Applicant explained its understanding there was not a need for a reference to Appendix C in Tariff rules 21 and 22 as the Commission previously approved the tariff with no such reference. (Attachment OUCC-22; Boonville’s Response to OUCC Informal DR Nos. 3.1 to 3.5.) The OUCC recommends Applicant update Tariff rules 21 and 22 to include the proper reference to Appendix C in the compliance filing of the tariff after the Commission issues its final order.

In Applicant’s red-lined tariff submitted with the application, the Normal Degree Days (“NDD”) were removed from the tariff. (Applicant’s Submission of Small Utility Rate Filing, Tariff sheet No. 83, pages 2-3.) In response to OUCC DR No. 3.11, Applicant indicated the NDD tables were correctly removed while the updated NDD tables were not included in the tariff with the application as was intended. (Attachment OUCC-31; Boonville’s Response to OUCC Informal DR Nos. 3.8 to 3.11.) The OUCC recommends Applicant include the updated NDD tables in the tariff compliance filing after the Commission issues its final order.

In the other proposed tariff changes, Applicant proposes to remove Appendix F – Energy Efficiency Rider. (Applicant’s Submission of Small Utility Rate Filing, Tariff sheet No. 85, pages 1-2.) Appendix F provided in Applicant’s red-lined tariff is not the Appendix F as approved by the Commission in 30-Day Filing No. 50387 (January 13, 2021.) The Energy Efficiency Rider was approved in Cause No. 43995 as a joint petition between Applicant and seven (7) other utilities. In Cause No. 43995-S1, the OUCC recommended Boonville refund \$341,040 to customers and this recommendation was adopted in the Commission’s order. (*See* 50387.) Applicant began issuing the refund as a credit to each residential customer’s bill totaling \$0.83 per month, or \$10 per year after the Commission issued its order in Cause No. 43995-S1. Based on the rate of refund, Applicant has more than 4.5 years of refunds remaining, assuming no change in the number of residential customers. Applicant confirmed as much in its responses to OUCC data requests. (Attachment OUCC-31; Boonville’s Response to OUCC Informal DR Nos. 3.8 to 3.11.) The OUCC recommends Appendix F – Energy Efficiency Rider be kept in Applicant’s tariff until the

refund amount ordered in Case No. 50387 is refunded to customers, which Applicant expects to occur in 2029.

Summary

Based on its analysis of Boonville's Small Utility Rate Application, books, records, informal discovery responses, and discussions with Boonville, the OUCC recommends:

1. A 7.79% weighted cost of capital applied to an original cost rate base of \$6,958,458, resulting in a recommended revenue increase of \$715,825 equating to a 32.14% increase net of gas cost revenue. Details of the revenue requirement calculation are presented in Attachment OUCC-1.
2. Boonville file a revised tariff if new base rates have not gone into effect at the end of the 5-year amortization period to remove rate case expense from Boonville's base rates.
3. Applicant be required to provide current copies of each of all affiliate agreements to the Commission.
4. Reconcile the discrepancy between the customer deposit report and the general ledger, and report to the Commission within 60 days of a final order in this Cause regarding the actions taken to correct the discrepancy.
5. Boonville adjust account 253-100 Deferred Credit - NTA rebates to the actual balance of (\$1,355) to match the Schedule of Annual Rebates.
6. Any rate change approved by the Commission be applied equally across-the-board to the distribution charge for customers in all tariff rates.
7. Denial of the proposed changes to the monthly customer service charges across all rate classes. The monthly customer service charges should remain at their current rates.
8. Applicant remove the monthly service charge for tariff rate "ATS" in the updated Present and Proposed Rates using the consumption and customer numbers determined during this case in the compliance filing following the Commission's final order in this cause.
9. Applicant include an updated Present and Proposed Rates calculation using the updated customer numbers and the consumption determined through data requests in the compliance filing after the Commission issues its final order.
10. Boonville file an updated revenue proof, red-lined tariff, and clean tariff in a compliance filing in accordance with the Commission approved rates after the Commission issues its final order.

11. Applicant update Tariff Rules 21 and 22 to include the proper reference to Appendix C in the compliance filing.
12. Applicant include the updated NDD tables in the tariff compliance filing after the Commission issues its order in this cause.
13. Appendix F – Energy Efficiency Rider be kept in Applicant’s tariff until the refund amount ordered in 30-Day Filing No. 50387 is refunded to customers, which Boonville expects to complete in 2029.

Boonville Natural Gas Corporation
CAUSE NUMBER 45985-U

Comparison of Applicant's and OUCC's
Revenue Requirements

| | <u>Per</u> <u>Applicant</u> | <u>Per</u> <u>OUCC</u> | <u>Sch</u> <u>Ref</u> | <u>OUCC</u> <u>More (Less)</u> |
|--|--------------------------------|---------------------------|--------------------------|-----------------------------------|
| Original Cost Rate Base | \$ 8,416,425 | \$ 6,958,458 | 7 | \$ (1,457,967) |
| Times: Weighted Cost of Capital | 7.57% | 7.79% | 8 | 0.22% |
| Net Operating Income Required for Return on Original Cost Rate Base | 637,121 | 542,405 | | (94,716) |
| Less: Adjusted Net Operating Income | (134,303) | 10,386 | 4 | 144,689 |
| Net Revenue Increase Required | 771,426 | 532,019 | | (239,407) |
| Gross Revenue Conversion Factor | 134.5092% | 134.5487% | 1 | 0.04% |
| Recommended Revenue Increase | <u>\$ 1,037,640</u> | <u>\$ 715,825</u> | | <u>\$ (321,815)</u> |
| Percentage Increase (Net of Gas Cost Revenue) | <u>46.11%</u> | <u>32.14%</u> | | <u>-13.96%</u> |
| Percentage Increase (Including Gas Cost Revenue) | <u>24.20%</u> | <u>16.79%</u> | | <u>-7.41%</u> |

Boonville Natural Gas Corporation
CAUSE NUMBER 45985-U

Gross Revenue Conversion Factor

| | <u>Per Applicant</u> | <u>Per OUCC</u> | |
|--|--------------------------|---------------------|-------------------|
| 1 Gross Revenue Change | 100.0000% | 100.0000% | \$ 715,825 |
| 2 Less: Bad Debt Rate | <u>0.928060%</u> | <u>0.928060%</u> | 6,643 |
| 3 Sub-total | 99.0719% | 99.0719% | |
| 4 Less: IURC Fee (0.1467603% of Line 3) | <u>0.116337%</u> | <u>0.145398%</u> | 1,041 |
| 5 Income Before State Income Taxes | 98.955603% | 98.926542% | |
| 6 Less: State Income Tax (4.9% of Line 5) | 4.848825% | 4.847401% | 34,699 |
| 7 Utility Receipts Tax Repealed (0.00%) | <u>0.000000%</u> | <u>0.000000%</u> | 0 |
| 8 Income Before Federal Income Taxes | 94.106778% | 94.079141% | |
| 9 Less: Federal Income Tax (21% of Line 8) | <u>19.762423%</u> | <u>19.756620%</u> | <u>141,424</u> |
| 10 Change in Operating Income | <u>74.344355%</u> | <u>74.322521%</u> | <u>\$ 532,018</u> |
| 11 Gross Revenue Conversion Factor | <u>134.5092%</u> | <u>134.5487%</u> | |

Boonville Natural Gas Corporation
CAUSE NUMBER 45985-U

Comparison of Net Operating Income Statement Adjustments
Pro Forma Present Rates

| | Petitioner's Pro Forma Adjustments | OUCC's Pro Forma Adjustments | Difference Increase/ (Decrease) |
|---|---|---|--|
| Operating Revenues - Retail Sales | | | |
| Eliminate GCA Revenue | \$ (2,036,902) | \$ (2,036,902) | \$ - |
| Weather Normalization (new HDD 30-yr average) | (24,917) | (48,383) | (23,466) |
| Cause No. 43995-S1 Refunds | (46,039) | (46,039) | - |
| Other Gas Revenues | | | - |
| Total Revenue Adjustments | <u>(2,107,858)</u> | <u>(2,131,324)</u> | <u>(23,466)</u> |
| Natural Gas Purchased | | | |
| Natural Gas Purchased | <u>(2,062,429)</u> | <u>(2,057,513)</u> | <u>4,916</u> |
| Total Natural Gas Purchased | <u>(2,062,429)</u> | <u>(2,057,513)</u> | <u>4,916</u> |
| Operation and Maintenance Expense | | | |
| Rate Case Expense | (21,657) | (38,542) | (16,885) |
| IURC Fee | (423) | (1,558) | (1,135) |
| Energy Efficiency Contribution for NTA | 6,500 | (6,500) | (13,000) |
| Payroll Expense | 80,603 | 75,082 | (5,521) |
| Pension Expense | 4,349 | 5,191 | 842 |
| Bad Debt Expense | 18,277 | 2,633 | (15,644) |
| Charitable Contributions | 600 | 0 | (600) |
| Property Insurance | (22,080) | 7,936 | 30,016 |
| Health Insurance | 47,455 | 25,590 | (21,865) |
| Employee Gifts and Events | (1,788) | (1,849) | (61) |
| Lobbying Fees | - | (302) | (302) |
| Miscellaneous General Expenses | - | (2,932) | (2,932) |
| Outside Services | - | (21,690) | (21,690) |
| Total O&M Expense Adjustments | <u>111,836</u> | <u>43,059</u> | <u>(68,777)</u> |
| Depreciation Expense | | | |
| Depreciation Expense | <u>84,041</u> | <u>17,741</u> | <u>(66,300)</u> |
| Total Depreciation Expense Adjustment | <u>84,041</u> | <u>17,741</u> | <u>(66,300)</u> |
| Taxes Other Than Income Taxes | | | |
| Utility Receipts Tax | (39,103) | (39,103) | - |
| Payroll Taxes | 9,343 | 7,579 | (1,764) |
| Property Taxes | 38,607 | 11,232 | (27,375) |
| Total Other Tax Adjustments | <u>8,847</u> | <u>(20,292)</u> | <u>(29,139)</u> |
| Federal and State Income Tax Expense | | | |
| State Income Tax | (15,855) | (9,134) | 6,721 |
| Federal Income Tax | (102,578) | (118,754) | (16,176) |
| Federal Income Tax - EADIT | (49,985) | (49,985) | - |
| Total Income Tax Adjustments | <u>(168,418)</u> | <u>(177,873)</u> | <u>(9,455)</u> |
| Total Operating Expense Adjustments | <u>(2,026,123)</u> | <u>(2,194,878)</u> | <u>(168,755)</u> |
| Net Operating Income | <u>\$ (81,736)</u> | <u>\$ 63,554</u> | <u>\$ 145,289</u> |

Boonville Natural Gas Corporation
CAUSE NUMBER 45985-U

BALANCE SHEET
As of December 31, 2022

ASSETS

| | |
|--------------------------------|---------------------|
| UTILITY PLANT IN SERVICE | |
| Total Utility Plant in Service | \$18,430,846 |
| Accumulated Depreciation | (10,380,154) |
| Net Utility Plant in Service | <u>8,050,692</u> |
| INVESTMENTS | <u>4,316,160</u> |
| REGULATORY ASSET | <u>87,313</u> |
| CURRENT ASSETS | |
| Cash | 1,088,403 |
| Accounts Receivable | 838,240 |
| Materials and Supplies | 146,587 |
| Prepaid Expenses | 21,922 |
| Total Current Assets | <u>2,095,152</u> |
| Total Assets | <u>\$14,549,317</u> |

LIABILITIES AND SHAREHOLDERS' EQUITY

| | |
|--|---------------------|
| SHAREHOLDERS' EQUITY | |
| Common Stock Issued | \$43,252 |
| Retained Earnings | 8,348,020 |
| Unrealized gains / (losses) | 272,976 |
| Total Shareholders' Equity | <u>8,664,248</u> |
| DEFERRED INCOME TAXES | <u>1,906,325</u> |
| REGULATORY LIABILITY | <u>1,117,333</u> |
| CONTRIBUTIONS IN AID OF CONSTRUCTION | <u>1,449,445</u> |
| CURRENT LIABILITIES | |
| Accounts Payable | 649,960 |
| Customer Deposits | 368,728 |
| Accrued Expenses | 352,781 |
| Refundable Gas Cost | 40,497 |
| Total Current Liabilities | <u>1,411,966</u> |
| Total Liabilities and Shareholders' Equity | <u>\$14,549,317</u> |

Boonville Natural Gas Corporation
CAUSE NUMBER 45985-U

INCOME STATEMENT
Twelve Months Ended December 31, 2022

OPERATING REVENUES

| | |
|--------------------------|------------------|
| Gas Sales | \$4,358,396 |
| Other Gas Revenues | 116,998 |
| Total Operating Revenues | <u>4,475,394</u> |

OPERATING EXPENSES

| | |
|------------------------------------|------------------|
| Natural Gas Purchased | 2,094,859 |
| Distribution Expense | 260,084 |
| Maintenance Expense | 87,714 |
| Customer Accounts Expense | 290,462 |
| Administrative and General Expense | 1,047,128 |
| Depreciation | 423,356 |
| Taxes Other Than Income Taxes | 214,557 |
| Income Taxes | 110,402 |
| Total Operating Expenses | <u>4,528,562</u> |

Net Operating Income: (53,168)

OTHER INCOME AND EXPENSE - Net

| | |
|--------------------------------------|----------------|
| Interest and Dividend Income | 91,086 |
| Interest Expense | (17,677) |
| Other Income, Net | 271,192 |
| Total Other Income and Expense - Net | <u>344,601</u> |

Net Income \$291,433

Boonville Natural Gas Corporation
CAUSE NUMBER 45985-U

Pro Forma Net Operating Income Statement

| | Test Year Unadjusted | Pro Forma Adjustments | Sch Ref | Pro Forma at Present Rates | Increase / (Decrease) | Sch Ref | Pro Forma at Proposed Rates |
|---|-------------------------|--------------------------|------------|-------------------------------|--------------------------|------------|--------------------------------|
| OPERATING REVENUES | | | | | | | |
| Retail Sales | \$ 4,358,396 | | | \$ 2,227,072 | \$ 715,825 | | \$ 2,942,897 |
| Eliminate GCA Revenue | | (2,036,902) | App. | | | | |
| Weather Normalization (new HDD 30-yr average) | | (48,383) | 5-1a | | | | |
| Cause No. 43995-S1 Refunds | | (46,039) | App. | | | | |
| Other Gas Revenues | 116,998 | | | \$ 116,998 | | | 116,998 |
| Total Revenue | 4,475,394 | (2,131,324) | | 2,344,070 | 715,825 | | 3,059,895 |
| OPERATING EXPENSES | | | | | | | |
| Natural Gas Purchased | 2,094,859 | (2,057,513) | 6-1a | 37,346 | | | 37,346 |
| Gas Operations and Maintenance Expenses | 1,685,388 | | | 1,728,447 | | | 1,736,131 |
| Rate Case Expense | | (38,542) | 6-2a | | | | |
| IURC Fee | | (1,558) | 6-5 | | 1,041 | | |
| Energy Efficiency Contribution for NTA | | (6,500) | 6-2b | | | | |
| Payroll Expense | | 75,082 | 6-2c | | | | |
| Pension Expense | | 5,191 | 6-2d | | | | |
| Bad Debt Expense | | 2,633 | 6-2e | | 6,643 | | |
| Property Insurance | | 7,936 | 6-2f | | | | |
| Health Insurance | | 25,590 | 6-2g | | | | |
| Employee Gifts and Events | | (1,849) | 6-2h | | | | |
| Charitable Contributions | | 0 | 6-2i | | | | |
| Lobbying Fees | | (302) | 6-2k | | | | |
| Miscellaneous General Expense | | (2,932) | 6-2k | | | | |
| Outside Services | | (21,690) | 6-2l | | | | |
| Depreciation | 423,356 | 17,741 | 6-3a | 441,097 | | | 441,097 |
| Taxes Other Than Income Taxes | 214,557 | | | 194,265 | | | 194,265 |
| Utility Receipts Tax | | (39,103) | App. | | | | |
| Payroll Taxes | | 7,579 | 6-4a | | | | |
| Property Taxes | | 11,232 | 6-4b | | | | |
| Income Taxes | | | | | | | |
| State Income Tax | 5,689 | (9,134) | 6-6 | (3,445) | 34,699 | | 31,254 |
| Federal Income Tax | 104,713 | (118,754) | 6-6 | (14,041) | 141,423 | | 127,382 |
| Federal Income Tax - EADIT | | (49,985) | App. | (49,985) | | | (49,985) |
| Total Operating Expenses | 4,528,562 | (2,194,878) | | 2,333,684 | 183,806 | | 2,517,490 |
| Net Operating Income | \$ (53,168) | \$ 63,554 | | \$ 10,386 | \$ 532,019 | | \$ 542,405 |

Boonville Natural Gas Corporation
CAUSE NUMBER 45985-U

OUCC Revenue Adjustments

(1)
Revenue Adjustments

(a) Weather Normalization

Reflects OUCC adjustment for new Heating Degree Day normal temperatures.
(Attachment OUCC-3, page 4)

Adjustment Increase (Decrease) \$ (48,383)

Boonville Natural Gas Corporation
CAUSE NUMBER 45985-U

OUCC Expense Adjustments

(1)

Natural Gas Purchased

(a) Purchased Gas

Reflects OUCC adjustment to purchased gas expense. (Attachment OUCC-4, page 7)

Adjustment Increase (Decrease) \$ (2,057,513)

(2)

Operation and Maintenance Expenses

(a) Rate Case Expense

Reflects OUCC adjustment to rate case expense. (Attachment OUCC-5, page 1)

Adjustment Increase (Decrease) \$ (38,542)

(b) Energy Efficiency ("EE") Contribution for NTA

Reflects OUCC adjustment to energy efficiency contributions. (Attachment OUCC-6, page 1)

Adjustment Increase (Decrease) \$ (6,500)

(c) Payroll Expenses

Reflects OUCC adjustment to pension expense. (Attachment OUCC-7, page 1)

Adjustment Increase (Decrease) \$ 75,082

(d) Pension Expenses

Reflects OUCC adjustment to pension expense. (Attachment OUCC-8, page 1)

Adjustment Increase (Decrease) \$ 5,191

(e) Bad Debt Expense

Reflects OUCC adjustment to bad debt expense. (Attachment OUCC-9, page 1)

Adjustment Increase (Decrease) \$ 2,633

(f) Property Insurance

Reflects OUCC adjustment to property insurance expense. (Attachment OUCC-10, page 1)

Adjustment Increase (Decrease) \$ 7,936

Boonville Natural Gas Corporation
CAUSE NUMBER 45985-U

OUCC Expense Adjustments

(2)

Operation and Maintenance Expenses (cont'd)

(g) Health Insurance

Reflects OUCC adjustment to health insurance expense. (Attachment OUCC-11, page 1)

Adjustment Increase (Decrease) \$ 25,590

(h) Employee Gifts and Events

Reflects OUCC adjustment to employee gifts and events expense. (Attachment OUCC-12, page 1)

Adjustment Increase (Decrease) \$ (1,849)

(i) Charitable Contributions

Reflects OUCC adjustment to charitable contributions. (Attachment OUCC-12, page 2)

Adjustment Increase (Decrease) \$ -

(j) Lobbying Fees

Reflects OUCC adjustment to lobbying fees. (Attachment OUCC-13, page 1)

Adjustment Increase (Decrease) \$ (302)

(k) Miscellaneous General Expense

Reflects OUCC adjustment to miscellaneous general expenses. (Attachment OUCC-14, page 1)

Adjustment Increase (Decrease) \$ (2,932)

(l) Outside Services

Reflects OUCC adjustment to outside services expense. (Attachment OUCC-15, page 1)

Adjustment Increase (Decrease) \$ (21,690)

Boonville Natural Gas Corporation
CAUSE NUMBER 45985-U

OUCC Expense Adjustments

(3)

Depreciation Expense

(a) Depreciation Expense

Reflects OUCC adjustment to depreciation expense. (Attachment OUCC-16, page 1)

| | |
|--------------------------------|------------------|
| Adjustment Increase (Decrease) | \$ <u>17,741</u> |
|--------------------------------|------------------|

(4)

Taxes Other Than Income Taxes

(a) Payroll Taxes

Reflects OUCC adjustment to payroll tax expense. (Attachment OUCC-17, page 1)

| | |
|--------------------------------|-----------------|
| Adjustment Increase (Decrease) | \$ <u>7,579</u> |
|--------------------------------|-----------------|

(b) Property Taxes

Reflects OUCC adjustment to property tax expense. (Attachment OUCC-18, page 1)

| | |
|--------------------------------|------------------|
| Adjustment Increase (Decrease) | \$ <u>11,232</u> |
|--------------------------------|------------------|

(5)

IURC Fee

To reflect IURC fee associated with estimated pro forma operating revenues

| | |
|---------------------------------------|----------------|
| Pro Forma Revenue (excl. gas revenue) | \$ 2,344,070 |
| Less: Test Year Forfeited Discounts | (17,189) |
| Less: Pro Forma Bad Debt Expense | <u>(5,242)</u> |

| | |
|--|-------------------|
| Pro Forma Revenues Subject to IURC Fee | 2,321,639 |
| Times: 2023-2024 IURC Fee Rate | <u>0.1467603%</u> |
| Pro Forma IURC Fee | 3,407 |
| Less: Test Year IURC Fee | <u>4,965</u> |

| | |
|--------------------------------|-------------------|
| Adjustment Increase (Decrease) | \$ <u>(1,558)</u> |
|--------------------------------|-------------------|

Boonville Natural Gas Corporation
CAUSE NUMBER 45985-U

OUCC Expense Adjustments

(6)
Income Tax Expense

To reflect pro forma income tax expense.

| | <u>Federal</u> | <u>State</u> |
|-------------------------------|----------------------------|--------------------------|
| Operating Revenue | \$ 2,344,070 | \$ 2,344,070 |
| O&M Expenses | 1,765,793 | 1,765,793 |
| Depreciation Expense | 441,097 | 441,097 |
| Taxes Other Than Income Taxes | 194,265 | 194,265 |
| State Income Tax | (3,445) | |
| Subtotal | <u>(53,640)</u> | <u>(57,085)</u> |
| Less: Synchronized interest | (13,221) | (13,221) |
| State Taxable Income | | <u>(70,306)</u> |
| Taxable Income | (66,861) | |
| Taxes Rate | 21.0% | 4.9% |
| Tax at Present Rate | <u>(14,041)</u> | <u>(3,445)</u> |
| Less Test Period Expense | <u>104,713</u> | <u>5,689</u> |
| Income Tax Adjustments | <u><u>\$ (118,754)</u></u> | <u><u>\$ (9,134)</u></u> |

Boonville Natural Gas Corporation
CAUSE NUMBER 45985-U

Calculation of Pro Forma Original Cost Rate Base

| | <u>Per Petitioner</u> | <u>Per OUCC</u> | <u>OUCC More (Less)</u> |
|--|---------------------------|---------------------|-----------------------------|
| Utility Plant in Service as of December 31, 2022 | \$ 18,430,846 | \$ 18,430,846 | \$ - |
| Less: Contribution In Aid of Construction (CIAC) | - | (1,449,445) | (1,449,445) |
| Less: Accumulated Depreciation as of December 31, 2022 | <u>(10,380,154)</u> | <u>(10,380,154)</u> | <u>-</u> |
| Net Utility Plant in Service | 8,050,692 | 6,601,247 | (1,449,445) |
| Add: Working Capital | 224,578 | 216,056 | (8,522) |
| Materials & Supplies | <u>141,155</u> | <u>141,155</u> | <u>-</u> |
| Total Original Cost Rate Base | <u>\$ 8,416,425</u> | <u>\$ 6,958,458</u> | <u>\$ (1,457,967)</u> |

Boonville Natural Gas Corporation
CAUSE NUMBER 45985-U

Pro forma Capital Structure
As of December 31, 2022

| | <u>Amount</u> | <u>Percent of Total</u> | <u>Cost</u> | <u>Weighted Cost</u> |
|--|----------------------|-----------------------------|-------------|--------------------------|
| Common Equity | \$ 8,664,248 | 75.27% | 10.10% | 7.60% |
| Customer Deposits | 368,728 | 3.20% | 6.00% | 0.19% |
| Deferred Income Taxes | 1,906,325 | 16.56% | 0.00% | 0.00% |
| Excess Accumulated Deferred Income Taxes | 570,994 | 4.96% | 0.00% | 0.00% |
| Total Capital | <u>\$ 11,510,295</u> | <u>100.00%</u> | | <u>7.79%</u> |

Synchronized Interest Calculation

| | | | |
|-------------------------------|-------|-------|---------------------|
| Customer Deposits | 3.20% | 6.00% | 0.19% |
| Total | | | <u>0.19%</u> |
| Total Original Cost Rate Base | | | <u>\$ 6,958,458</u> |
| Synchronized Interest Expense | | | <u>\$ 13,221</u> |

Boonville Natural Gas Corporation
CAUSE NUMBER 45985-U

Current and Proposed Monthly Service Charges

| | | <u>Current</u> | <u>Petitioner Proposed</u> | <u>OUCC Proposed</u> | <u>More (Less)</u> |
|-------------------|---------------------------------------|----------------|--------------------------------|--------------------------|--------------------|
| Tariff RS | General Service | \$ 13.80 | \$ 15.00 | \$ 13.80 | \$ (1.20) |
| Tariff CS | Commercial Service | | | | |
| | Group 1 | \$ 19.72 | \$ 25.00 | \$ 19.72 | \$ (5.28) |
| | Group 2 | \$ 39.44 | \$ 45.00 | \$ 39.44 | \$ (5.56) |
| Tariff ATS | Asphalt Transportation Service | \$ - | \$ 25.00 | \$ - | \$ (25.00) |

- Q 4.8:** Referring to Applicant's Workpaper Weather Normalization Update excel file, Proforma tab:
- a. Please explain why the volumes listed in the "Test Year Volume" column, for both Residential and Commercial, do not match the volumes shown in the workpapers provided in Cause Nos. 37369 GCAs 128-130 for residential and commercial volumes sold.
 - b. Please confirm Applicant's current block rate for residential customers using over 100 therms per month is \$0.37320 per therm. If not confirmed, please explain why not, and provide the correct rate.
 - c. Please confirm Applicant's current block rate for commercial customers using over 100 therms per month is \$0.26060 per therm. If not confirmed, please explain why not, and provide the correct rate.
 - d. Please explain why Applicant used a rate of \$0.23709 per therm to calculate the individual month totals in the additional revenue column for residential customers.
 - e. Please explain why Applicant used a rate of \$0.23709 per therm to calculate the individual month totals in the additional revenue column for commercial customers.
 - f. Please explain why Applicant used a rate of \$1.8874 per Dth to calculate the total row for residential additional revenue.
 - g. Please explain why Applicant used a rate of \$1.6642 per Dth to calculate the total row for commercial additional revenue.

A 4.8:

- a. While examining the filing documents to prepare a response to this question, applicant found clerical errors that were the result of transposition of numbers from a paper report into an Excel spreadsheet to prepare the step rate analysis from which the NTA adjustment workpaper was prepared. Below we have included the month of February as a reference with error cells highlighted in yellow. It will take some time to review every volume bracket for every month of the test year to ensure there are no errors. Applicant will re-submit this document to LWG as soon as it is complete.**

Feb-22

| | <u>Count</u> | <u>Alliance</u> |
|---------------|--------------|-----------------|
| < 0 | | |
| 0 | 63 | |
| 1 - 50 | 386 | 10,914 |
| 51 - 100 | 1,630 | 128,396 |
| 101 - 150 | 1,567 | 193,980 |
| 151 - 200 | 650 | 111,348 |
| 201 - 250 | 207 | 45,822 |
| 251 - 300 | 78 | 21,413 |
| 301 - 400 | 51 | 17,373 |
| 401 - 500 | 8 | 3,568 |
| 501 - 1,000 | 2 | 1,041 |
| 1,001 - 2,000 | | |
| 2,001 - 3,000 | | |
| 3,001 - 4,000 | | |
| 4,001 - 5,000 | | |
| > 5,000 | | |

4,642 533,855

- b. Confirmed**
- c. Confirmed**
- d. Should have been \$0.3720 per therm**
- e. Should have been \$0.26060 per therm**
- f. Should have been \$0.3720 per therm**
- g. Should have been \$0.26060 per therm**

Q 4.9: Referring to Applicant's Workpaper Weather Normalization Update excel file, Test Year tab:

- a. Please explain why the volumes listed in the "Test Year Volume" column, for both Residential and Commercial, do not match the volumes shown in the workpapers provided in Cause Nos. 37369 GCA 128-130 for residential and commercial volumes sold.
- b. Please confirm Applicant's current block rate for residential customers using over 100 therms per month is \$0.37320 per therm. If not confirmed, please explain why not, and provide the correct rate.
- c. Please confirm Applicant's current block rate for commercial customers using over 100 therms per month is \$0.26060 per therm. If not confirmed, please explain why not, and provide the correct rate.
- d. Please explain why Applicant used a rate of \$0.23709 per therm to calculate the individual month totals in the additional revenue column for residential customers.
- e. Please explain why Applicant used a rate of \$0.23709 per therm to calculate the individual month totals in the additional revenue column for commercial customers.
- f. Please explain why Applicant used a rate of \$1.8874 per Dth to calculate the total row for residential additional revenue.
- g. Please explain why Applicant used a rate of \$1.6642 per Dth to calculate the total row for commercial additional revenue.
- h. Please confirm the formulas in the "Degree Day Adj." column, for both Residential and Commercial, should reference the corresponding month in the "NTA Base Load" table (i.e., January Add'l Revenue should reference the January NTA Base Load). If not confirmed, please explain why not.

A 4.9: See above answers for question 4.8 a-g. These are the same for 4.9 a-g. Question 4.9 h is confirmed.

Q 4.8: Referring to Applicant's Workpaper Weather Normalization Update excel file, Proforma tab:

- a. Please explain why the volumes listed in the "Test Year Volume" column, for both Residential and Commercial, do not match the volumes shown in the workpapers provided in Cause Nos. 37369 GCAs 128-130 for residential and commercial volumes sold.

A 4.8:

- a. **Applicant found a number of clerical errors in the step rate analysis originally provided for this cause. The step rate analysis supplied both customer counts and volumes for a number of schedules including the Weather Normalization Update and the Energy Efficiency Credits Returned files. These errors have been corrected, and the new step rate analysis has been attached. This schedule still will not match the customer counts and volumes to those found in GCAs 128-130 exactly, though the differences are small and arguable immaterial. The differences that remain come from two sources. First, the GCA numbers come from what Applicant refers to as the Black Book. This is populated with data from Code Summary reports generated out of the Alliance billing software. Code Summaries are run at the end of every month immediately after bills are generated. Because of limitations of the software, this report cannot be regenerated in a way that will match the initial run of the Code Summary after the bills are generated. The step rate analysis was prepared using Consumption Analysis reports out of Alliance. Due to these reports being run at different times than the Code Summary, they will always differ slightly.**

Second, often errors are discovered in billings after the bills have been generated and the code summary (which supplies the data to the Black Book and GCA filings) has been printed. These errors are corrected in dollar amounts on the following month in the Black Book, but not in volume amounts as to do so would not make sense for the month in which the correction is made.

Applicant recognizes that the step-rate analysis does not perfectly match the customer counts and volumes in the GCAs, but it is a limitation of the software that is used for billing that prevents reports run months and years after a billing from matching those run at the time of the billing. We believe that for the purposes of this filing, the step rate analysis is accurate and should be used.

Boonville Natural Gas Corporation
Step Rate Analysis - Monthly Detail
FROM: Alliance - Consumption Analysis Report

| | Jan-22 | | Feb-22 | | Mar-22 | | Apr-22 | | May-22 | | Jun-22 | | Jul-22 | | Aug-22 | | Sep-22 | | Oct-22 | | | |
|---------------------------|--------------|----------------|--------------|----------------|--------------|----------------|--------------|----------------|--------------|----------------|--------------|---------------|--------------|---------------|--------------|---------------|--------------|---------------|--------------|---------------|--------------|--------|
| | Count | Alliance | Count | Alliance | Count | Alliance | Count | Alliance | Count | Alliance | Count | Alliance | Count | Alliance | Count | Alliance | Count | Alliance | Count | Alliance | | |
| Residential | | | | | | | | | | | | | | | | | | | | | | |
| <0 | | | | | | | | | | | | | | | | | | | | | | |
| 0 | 57 | - | 63 | - | 67 | - | 74 | - | 372 | - | 1,052 | - | 1,129 | - | 1,122 | - | 1,035 | - | 196 | - | | |
| 1- 50 | 322 | 8,421 | 386 | 10,914 | 1,129 | 37,732 | 2,066 | 63,307 | 4,219 | 56,457 | 3,540 | 37,339 | 3,443 | 34,830 | 3,442 | 34,251 | 3,537 | 36,128 | 4,262 | 68,350 | | |
| 51- 100 | 1,362 | 108,835 | 1,630 | 128,396 | 2,398 | 176,145 | 2,123 | 147,050 | 22 | 1,419 | 13 | 838 | 13 | 813 | 9 | 579 | 10 | 662 | 123 | 7,606 | | |
| 101- 150 | 1,551 | 192,892 | 1,567 | 193,980 | 837 | 98,988 | 319 | 37,298 | 5 | 579 | 4 | 484 | 2 | 232 | 2 | 220 | 4 | 536 | 9 | 1,015 | | |
| 151- 200 | 828 | 141,983 | 650 | 111,348 | 178 | 30,128 | 48 | 8,219 | 2 | 324 | - | - | - | - | - | - | - | - | 2 | 322 | | |
| 201- 250 | 297 | 65,615 | 207 | 45,822 | 45 | 9,998 | 12 | 2,551 | - | - | 1 | 229 | - | - | - | - | - | - | - | - | | |
| 251- 300 | 113 | 30,475 | 78 | 21,413 | 7 | 1,869 | 4 | 1,106 | - | - | - | - | - | - | - | - | - | - | - | - | | |
| 301- 400 | 78 | 26,643 | 51 | 17,373 | 6 | 1,987 | 1 | 419 | - | - | 1 | 324 | - | - | - | - | - | - | 1 | 330 | | |
| 401- 500 | 17 | 7,428 | 8 | 3,568 | 1 | 419 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | | |
| 501- 1,000 | 3 | 1,671 | 2 | 1,041 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | | |
| 1,001- 2,000 | | | | | | | | | | | 1 | 1,037 | | | | | | | | | | |
| 2,001- 3,000 | | | | | | | | | | | | | | | | | | | | | | |
| 3,001- 4,000 | | | | | | | | | | | | | | | | | | | | | | |
| 4,001- 5,000 | | | | | | | | | | | | | | | | | | | | | | |
| >5,000 | | | | | | | | | | | | | | | | | | | | | | |
| Group Total | 4,628 | 583,963 | 4,642 | 533,855 | 4,668 | 357,266 | 4,646 | 259,531 | 4,620 | 58,779 | 4,612 | 40,251 | 4,587 | 35,875 | 4,575 | 35,050 | 4,586 | 37,326 | 4,593 | 77,623 | | |
| Commercial Group 1 | | | | | | | | | | | | | | | | | | | | | | |
| <0 | | | | | | | | | | | | | | | | | | | | | | |
| 0 | 26 | - | 21 | - | 20 | - | 23 | - | 69 | - | 122 | - | 138 | - | 137 | - | 138 | - | 38 | - | | |
| 1- 50 | 13 | 327 | 14 | 372 | 57 | 1,686 | 84 | 2,052 | 165 | 1,790 | 118 | 957 | 102 | 801 | 100 | 752 | 103 | 819 | 187 | 2,259 | | |
| 51- 100 | 45 | 3,556 | 49 | 3,726 | 53 | 3,877 | 63 | 4,548 | 10 | 735 | 4 | 346 | 5 | 359 | 4 | 278 | 3 | 235 | 14 | 1,004 | | |
| 101- 150 | 35 | 4,329 | 39 | 4,874 | 36 | 4,378 | 31 | 3,799 | 2 | 226 | 2 | 106 | 1 | 104 | 2 | 213 | 1 | 112 | 2 | 275 | | |
| 151- 200 | 30 | 5,259 | 24 | 4,065 | 29 | 5,016 | 19 | 3,203 | 1 | 181 | 1 | 181 | 1 | 104 | 2 | 213 | 1 | 112 | 1 | 182 | | |
| 201- 250 | 21 | 4,775 | 27 | 6,058 | 14 | 3,082 | 10 | 2,205 | 2 | 433 | 2 | 433 | 1 | 233 | 1 | 234 | 1 | 226 | 2 | 463 | | |
| 251- 300 | 14 | 4,707 | 16 | 4,417 | 16 | 4,379 | 4 | 1,116 | 2 | 546 | 2 | 546 | 1 | 290 | 1 | 292 | 1 | 256 | 1 | 276 | | |
| 301- 400 | 27 | 9,416 | 23 | 8,042 | 7 | 2,326 | 6 | 2,000 | 1 | 333 | 2 | 617 | 1 | 344 | 1 | 360 | 2 | 649 | - | - | | |
| 401- 500 | 15 | 6,608 | 11 | 4,692 | 4 | 1,768 | 1 | 449 | - | - | - | - | - | - | - | - | - | - | 1 | 496 | | |
| 501- 1,000 | 16 | 10,460 | 19 | 13,352 | 10 | 6,501 | 6 | 4,072 | 1 | 709 | 1 | 756 | 1 | 770 | 1 | 691 | 1 | 687 | 2 | 1,275 | | |
| 1,001- 2,000 | 10 | 11,886 | 5 | 6,186 | 2 | 2,550 | 1 | 1,047 | - | - | - | - | - | - | - | - | - | - | - | - | | |
| 2,001- 3,000 | | | | | | | 1 | 2,179 | | | | | | | | | | | | | | |
| 3,001- 4,000 | | | | | 1 | 3,163 | | | | | | | | | | | | | | | | |
| 4,001- 5,000 | | | | | | | | | | | | | | | | | | | | | | |
| >5,000 | 1 | 5,546 | 1 | 5,716 | | | | | | | | | | | | | | | | | | |
| Group Total | 253 | 65,869 | 249 | 61,500 | 249 | 38,726 | 249 | 26,670 | 252 | 4,772 | 249 | 2,963 | 250 | 2,901 | 247 | 2,820 | 250 | 2,984 | 248 | 6,270 | | |
| Commercial Group 2 | | | | | | | | | | | | | | | | | | | | | | |
| <0 | | | | | | | | | | | | | | | | | | | | | | |
| 0 | 10 | - | 11 | - | 11 | - | 12 | - | 18 | - | 48 | - | 52 | - | 49 | - | 42 | - | 6 | - | | |
| 1- 50 | 3 | 48 | 4 | 41 | 3 | 45 | 13 | 349 | 81 | 1,462 | 71 | 1,112 | 69 | 1,097 | 73 | 1,126 | 66 | 934 | 72 | 1,379 | | |
| 51- 100 | | | 5 | 645 | 13 | 1,016 | 14 | 998 | 9 | 680 | 5 | 358 | 6 | 407 | 4 | 245 | 8 | 563 | 14 | 876 | | |
| 101- 150 | 7 | 911 | 7 | 1,179 | 9 | 1,126 | 18 | 2,138 | 12 | 1,529 | 4 | 524 | 4 | 432 | 3 | 336 | 3 | 369 | 9 | 1,166 | | |
| 151- 200 | 7 | 1,551 | 6 | 1,362 | 11 | 1,896 | 18 | 3,116 | 4 | 711 | 6 | 1,064 | 5 | 894 | 5 | 924 | 4 | 715 | 10 | 1,738 | | |
| 201- 250 | 7 | 1,551 | 6 | 1,362 | 13 | 3,026 | 9 | 1,989 | 6 | 1,299 | 4 | 894 | 7 | 1,585 | 4 | 910 | 3 | 691 | 3 | 677 | | |
| 251- 300 | 5 | 1,428 | 8 | 2,203 | 11 | 2,999 | 5 | 1,399 | 4 | 1,158 | 3 | 846 | 2 | 578 | 3 | 825 | 3 | 828 | 8 | 2,142 | | |
| 301- 400 | 12 | 4,200 | 13 | 4,589 | 14 | 4,864 | 16 | 5,478 | 5 | 1,656 | 3 | 1,004 | 3 | 973 | 5 | 1,728 | 7 | 2,420 | 10 | 3,450 | | |
| 401- 500 | 14 | 6,290 | 14 | 6,135 | 10 | 4,621 | 10 | 4,621 | 4 | 1,752 | 2 | 862 | 4 | 1,845 | 4 | 1,845 | 2 | 870 | 6 | 2,688 | | |
| 501- 1,000 | 42 | 31,882 | 47 | 34,680 | 36 | 25,401 | 26 | 17,507 | 10 | 7,135 | 9 | 6,601 | 7 | 4,488 | 5 | 3,766 | 11 | 7,558 | 9 | 5,936 | | |
| 1,001- 2,000 | 35 | 46,791 | 29 | 41,176 | 15 | 19,710 | 9 | 12,049 | 3 | 3,810 | 3 | 4,286 | 4 | 5,245 | 3 | 4,251 | 6 | 8,726 | 8 | 10,274 | | |
| 2,001- 3,000 | 5 | 11,501 | 1 | 2,367 | 5 | 12,613 | 2 | 6,956 | 1 | 2,847 | 2 | 5,610 | 2 | 5,610 | 2 | 5,192 | 2 | 5,192 | 1 | 2,895 | | |
| 3,001- 4,000 | 5 | 17,392 | 5 | 15,817 | 2 | 6,956 | 1 | 7,640 | 2 | 6,359 | 1 | 3,254 | - | - | - | - | - | - | 2 | 7,470 | | |
| 4,001- 5,000 | 2 | 9,611 | 2 | 8,962 | 2 | 8,962 | 1 | 4,429 | - | - | - | - | 1 | 4,320 | - | - | - | - | - | - | | |
| >5,000 | 8 | 94,281 | 8 | 80,642 | 5 | 57,995 | 5 | 89,484 | 4 | 82,211 | 2 | 15,318 | 2 | 15,318 | 1 | 48,555 | 2 | 29,157 | 5 | 47,029 | 4 | 37,402 |
| Group Total | 162 | 227,065 | 163 | 200,400 | 162 | 144,447 | 162 | 163,810 | 162 | 109,762 | 162 | 38,970 | 163 | 74,184 | 162 | 50,822 | 162 | 75,895 | 162 | 78,093 | | |
| Transport | | | | | | | | | | | | | | | | | | | | | | |
| <0 | | | | | | | | | | | | | | | | | | | | | | |
| 0 | | | | | | | | | | | | | | | | | | | | | | |
| 1- 50 | | | | | | | | | | | | | | | | | | | | | | |
| 51- 100 | | | | | | | | | | | | | | | | | | | | | | |
| 101- 150 | | | | | | | | | | | | | | | | | | | | | | |
| 151- 200 | | | | | | | | | | | | | | | | | | | | | | |
| 201- 250 | | | | | | | | | | | | | | | | | | | | | | |
| 251- 300 | | | | | | | | | | | | | | | | | | | | | | |
| 301- 400 | | | | | | | | | | | | | | | | | | | | | | |
| 401- 500 | | | | | | | | | | | | | | | | | | | | | | |
| 501- 1,000 | | | | | | | | | | | | | | | | | | | | | | |
| 1,001- 2,000 | | | | | | | | | | | | | 1 | 1,829 | | | | | | | | |
| 2,001- 3,000 | | | | | | | | | | | | 1 | 2,431 | | | 1 | 2,713 | | | | | |
| 3,001- 4,000 | | | | | | | | | | | | | | | | | | 1 | 3,131 | | | |
| 4,001- 5,000 | | | | | | | | | | | | | | | | | | | | 1 | 2,750 | |
| >5,000 | | | | | | | | | | | | | | | | | | | | | | |
| Group Total | | | | | | | | | | | | | | 1 | 1,829 | 1 | 2,713 | 1 | 3,131 | 1 | 2,750 | |

Boonville Natural Gas Corporation
Step Rate Analysis - Monthly Detr
FROM: Alliance - Consumption An

| | Nov-22 | | Dec-22 | | 12-Month Total | |
|-------------|--------|----------|--------|----------|----------------|-----------|
| | Count | Alliance | Count | Alliance | Count | Alliance |
| Residential | | | | | | |
| <0 | | | | | | |
| 0 | 105 | | 73 | | 5,345 | - |
| 1-50 | 1,940 | 63,811 | 867 | 28,379 | 29,153 | 479,919 |
| 51-100 | 2,121 | 149,481 | 2,316 | 173,252 | 12,140 | 895,076 |
| 101-150 | 385 | 45,603 | 1,034 | 124,177 | 5,719 | 696,004 |
| 151-200 | 66 | 11,175 | 268 | 45,191 | 2,042 | 348,690 |
| 201-250 | 14 | 3,080 | 66 | 14,604 | 642 | 141,899 |
| 251-300 | 8 | 2,203 | 25 | 6,880 | 235 | 63,946 |
| 301-400 | 6 | 2,037 | 7 | 2,397 | 150 | 51,091 |
| 401-500 | | | 5 | 2,165 | 31 | 13,580 |
| 501-1,000 | | | | | 5 | 2,712 |
| 1,001-2,000 | | | 1 | 1,073 | 2 | 2,110 |
| 2,001-3,000 | | | | | - | - |
| 3,001-4,000 | | | | | - | - |
| 4,001-5,000 | 1 | 4,561 | | | 1 | 4,561 |
| >5,000 | 1 | 9,450 | | | 1 | 9,450 |
| Group Total | 4,647 | 291,401 | 4,662 | 398,118 | 55,466 | 2,709,038 |

| | Count | Alliance | Count | Alliance | Count | Alliance |
|--------------------|-------|----------|-------|----------|-------|----------|
| Commercial Group 1 | | | | | | |
| <0 | | | | | | |
| 0 | 26 | 1,711 | 21 | 1,227 | 779 | - |
| 1-50 | 72 | 5,292 | 45 | 3,567 | 1,060 | 14,753 |
| 51-100 | 72 | 3,891 | 50 | 5,686 | 372 | 27,523 |
| 101-150 | 31 | 3,137 | 45 | 4,265 | 226 | 27,993 |
| 151-200 | 18 | 868 | 24 | 5,113 | 146 | 25,308 |
| 201-250 | 4 | (1,572) | 23 | 3,246 | 106 | 23,690 |
| 251-300 | 6 | 2,999 | 12 | 4,063 | 74 | 16,953 |
| 301-400 | 9 | 477 | 12 | 2,717 | 91 | 31,149 |
| 401-500 | 1 | 3,546 | 6 | 6,777 | 39 | 17,207 |
| 501-1,000 | 6 | 2,372 | 10 | 3,177 | 74 | 49,596 |
| 1,001-2,000 | 2 | 2,603 | 2 | | 22 | 27,218 |
| 2,001-3,000 | 1 | | | | 2 | 4,782 |
| 3,001-4,000 | | | | | 1 | 3,163 |
| 4,001-5,000 | | | 1 | 4,326 | 1 | 4,326 |
| >5,000 | | | | | 2 | 11,262 |
| Group Total | 248 | 25,324 | 251 | 44,164 | 2,995 | 284,923 |

| | Count | Alliance | Count | Alliance | Count | Alliance |
|--------------------|-------|----------|-------|----------|-------|-----------|
| Commercial Group 2 | | | | | | |
| <0 | | | | | | |
| 0 | 9 | | 9 | 89 | 277 | - |
| 1-50 | 13 | 347 | 7 | 558 | 475 | 8,029 |
| 51-100 | 15 | 1,698 | 7 | 1,841 | 95 | 6,901 |
| 101-150 | 14 | 1,800 | 10 | 2,495 | 98 | 12,200 |
| 151-200 | 10 | 1,360 | 11 | 4,697 | 100 | 17,659 |
| 201-250 | 15 | 4,697 | 8 | 5,783 | 88 | 19,836 |
| 251-300 | 5 | 22,707 | 14 | 19,127 | 65 | 17,975 |
| 301-400 | 13 | 12,954 | 13 | 15,159 | 115 | 39,918 |
| 401-500 | 12 | 10,333 | 3 | 9,578 | 95 | 43,103 |
| 501-1,000 | 33 | 4,939 | 43 | 61,608 | 278 | 197,417 |
| 1,001-2,000 | 9 | | 15 | | 139 | 188,056 |
| 2,001-3,000 | 5 | | 6 | | 35 | 89,849 |
| 3,001-4,000 | 3 | | 3 | | 24 | 84,799 |
| 4,001-5,000 | 1 | | 1 | | 7 | 32,351 |
| >5,000 | 5 | 53,686 | 6 | | 55 | 697,368 |
| Group Total | 162 | 137,535 | 162 | 154,388 | 1,946 | 1,455,371 |

| | Count | Alliance | Count | Alliance | Count | Alliance |
|-------------|-------|----------|-------|----------|-------|----------|
| Transport | | | | | | |
| <0 | | | | | | |
| 0 | | | | | | |
| 1-50 | | | | | | |
| 51-100 | | | | | | |
| 101-150 | | | | | | |
| 151-200 | | | | | | |
| 201-250 | | | | | | |
| 251-300 | | | | | | |
| 301-400 | | | | | | |
| 401-500 | | | | | | |
| 501-1,000 | | | 1 | 616 | 1 | 616 |
| 1,001-2,000 | | | | | 1 | 1,829 |
| 2,001-3,000 | 1 | 2,535 | | | 5 | 13,415 |
| 3,001-4,000 | | | | | 1 | 3,131 |
| 4,001-5,000 | | | | | - | - |
| >5,000 | | | | | - | - |
| Group Total | 1 | 2,535 | 1 | 616 | 6 | 13,574 |

Billing error changes

Q 9.3: Please provide the total pages of the Code Summary Report from the billing system associated with January through December 2022 for the sale of natural gas. (Note: this is the same report Boonville normally provides for the GCA annual review each year.)

A 9.3 Reports are provided as an attachment to this email.

Example
Key

Boonville Natural Gas Corp.
Code Summary

Res # Heat
Res # NonHeat
Com # Heat
Com # Non Heat

Service Type All Service Types
Cycle All Cycles
Account Range All Accounts
Date Range Current Billing

Break Report Down Pmnt Totals Only
Breakdown Addons By Service Type
Include Inactive Accounts
Inactive Accounts To Include Inactive Accounts With Arrears Shown In Billing
Use Reading Factor
Columns To Print Actual And NTA Usage
Print Add On Usage

| Service | Rate | Number Active | Number Inactive | Charges | Arrears | Total | Usage | Actual Usage | NTA Usage |
|----------------|------------------------|---------------|-----------------|--------------|---------------|---------------|---------|--------------|-----------|
| GA Gas | 01 Residential Heat | 4,601 | 33 | \$87,742.51 | (\$58,698.29) | \$29,044.22 | 60,362 | 59,923 | 60,362 |
| | Billed Amounts | | | \$96,756.91 | (\$31,751.11) | \$65,005.80 | | | |
| | 02 Residential NonHeat | 19 | 0 | \$329.75 | (\$529.68) | (\$199.93) | 176 | 176 | 127 |
| | 03 Comm Heat Grp 1 | 233 | 0 | \$6,146.61 | \$614.96 | \$6,761.57 | 4,757 | 4,596 | 4,702 |
| | Billed Amounts | | | \$6,486.59 | \$962.80 | \$7,449.39 | | | |
| | 04 Comm NonHeat Grp | 19 | 0 | \$384.99 | \$0.00 | \$384.99 | 15 | 15 | 13 |
| | 05 Industrial | 1 | 0 | \$0.00 | \$0.00 | \$0.00 | 2,740 | 1,627 | |
| | 23 Comm Heat Grp 2 | 149 | 0 | \$33,525.93 | \$1,677.62 | \$35,203.55 | 102,385 | 90,152 | 101,595 |
| | Billed Amounts | | | \$33,759.58 | \$1,588.31 | \$35,327.89 | | | |
| | 24 Comm NonHeat- Grp | 13 | 0 | \$2,486.86 | \$1.57 | \$2,488.43 | 7,377 | 5,606 | 7,369 |
| | 99 Company Use | 4 | 0 | \$0.00 | \$0.00 | \$0.00 | 13 | 13 | |
| | Billed Totals | 5,039 | 33 | \$130,616.65 | (\$56,933.82) | \$73,682.83 | 177,825 | 162,108 | |
| | Billed Totals | | | \$140,204.88 | (\$29,748.11) | \$110,456.57 | | | |
| SV Service Ch | 03 Nsf fee | 0 | 4 | \$0.00 | \$72.00 | \$72.00 | | | |
| | 10 Deposit Interest | 12 | 0 | (\$618.35) | \$0.00 | (\$618.35) | | | |
| | Billed Totals | 12 | 4 | (\$618.35) | \$72.00 | (\$546.35) | | | |
| DP Deposit Ins | 10 Deposit Installment | 50 | 4 | \$4,824.58 | \$1,672.88 | \$6,497.46 | | | |
| Surcharge 1 | 04 Res Heat Gas Cost | 4,610 | 32 | \$22,078.96 | \$0.00 | \$22,078.96 | | | |
| | Billed Amounts | | | \$20,054.99 | \$0.00 | \$0.00 | | | |
| | 05 Res NoHeat Gas Co: | 17 | 1 | \$129.61 | \$0.00 | \$129.61 | | | |
| | 06 Comm Heat Gas Co: | 374 | 0 | \$41,408.80 | \$0.00 | \$41,408.80 | | | |
| | Billed Amounts | | | \$41,358.05 | \$0.00 | \$0.00 | | | |
| | 07 Comm NoHeat Gas t | 32 | 0 | \$298.62 | \$0.00 | \$298.62 | | | |
| | Billed Totals | 5,033 | 33 | \$63,915.99 | \$0.00 | \$63,915.99 | | | |
| | Billed Totals | | | \$62,741.27 | \$0.00 | \$0.00 | | | |
| Surcharge 2 | 08 Normal Temp Adj | 4,621 | 33 | \$0.00 | \$0.00 | \$0.00 | | | |
| | Billed Amounts | | | \$0.00 | \$0.00 | \$0.00 | | | |
| | 09 CS NTA | 388 | 0 | \$0.00 | \$0.00 | \$0.00 | | | |
| | Billed Amounts | | | \$0.00 | \$0.00 | \$0.00 | | | |
| | Billed Totals | 5,007 | 33 | \$0.00 | \$0.00 | \$0.00 | | | |
| | Billed Totals | | | \$0.00 | \$0.00 | \$0.00 | | | |
| State Tax | 03 Indiana Sales Tax | 4,937 | 33 | \$11,460.26 | \$0.00 | \$11,460.26 | | | |
| | Billed Amounts | | | \$11,100.70 | \$0.00 | \$0.00 | | | |
| Penalty | 01 Penalty | 5,083 | 37 | \$6,981.14 | \$0.00 | \$6,981.14 | | | |
| | Billed Amounts | | | \$6,534.83 | \$0.00 | \$0.00 | | | |
| Overpayment | | 81 | 1 | \$0.00 | (\$10,965.36) | (\$10,965.36) | | | |
| | Report Totals | | | \$217,180.27 | (\$66,154.30) | \$151,025.97 | 177,825 | 162,108 | 174,188 |
| | Billed Totals | | | \$224,787.71 | (\$28,003.23) | \$116,407.88 | | | |

Boonville Natural Gas Corp.
Code Summary

Jan 2022

Service Type All Service Types Break Report Down Print Totals Only
 Cycle 1 Cycle 1 Breakdown Addons By Service Type
 Account Range All Accounts Include Inactive Accounts
 Date Range Current Billing Inactive Accounts To Include Inactive Accounts With Arrears Shown In Billing
 Use Reading Factor
 Columns To Print Actual And NTA Usage
 Print Add On Usage

| Service | Rate | Number Active | Number Inactive | Charges | Arrears | Total | Usage | Actual Usage | NTA Usage |
|---------------------------------------|------------------------|---------------|-----------------|--------------|----------------|---------------|---------|--------------|-----------|
| GA Gas | 01 Residential Heat | 4,609 | 11 | \$311,216.50 | (\$105,049.91) | \$206,166.59 | 583,389 | 574,860 | 588,443 |
| | Billed Amounts | | | \$308,795.04 | (\$41,625.56) | \$267,169.48 | | | |
| | 02 Residential NonHeat | 19 | 0 | \$591.44 | (\$412.29) | \$179.15 | 778 | 772 | 603 |
| | 03 Comm Heat Grp 1 | 228 | 0 | \$23,326.83 | \$745.12 | \$24,071.95 | 65,636 | 63,907 | 64,967 |
| | Billed Amounts | | | \$23,235.55 | \$2,421.04 | \$25,656.59 | | | |
| | 04 Comm NonHeat Grp | 19 | 0 | \$785.55 | \$0.00 | \$785.55 | 1,455 | 1,317 | 1,480 |
| | 23 Comm Heat Grp 2 | 150 | 1 | \$63,990.12 | \$2,367.01 | \$66,357.13 | 215,598 | 197,409 | 210,938 |
| | Billed Amounts | | | \$63,836.84 | \$4,116.76 | \$67,953.60 | | | |
| | 24 Comm NonHeat- Grp | 13 | 0 | \$4,373.81 | \$1.67 | \$4,375.48 | 14,446 | 11,053 | 14,407 |
| | 99 Company Use | 4 | 0 | \$0.00 | \$0.00 | \$0.00 | 550 | 544 | |
| | Billed Totals | 5,042 | 12 | \$404,284.25 | (\$102,348.40) | \$301,935.85 | 881,854 | 649,662 | |
| | | | | \$401,618.23 | (\$35,498.38) | \$366,119.65 | | | |
| SV Service Ch 03 Nsf fee | | 0 | 3 | \$0.00 | \$54.00 | \$54.00 | | | |
| 10 Deposit Interest | | 6 | 0 | (\$469.52) | \$0.00 | (\$469.52) | | | |
| | | 6 | 3 | (\$469.52) | \$54.00 | (\$415.52) | | | |
| DP Deposit Ins 10 Deposit Installment | | 35 | 2 | \$2,589.17 | \$836.22 | \$3,425.39 | | | |
| Surcharge 1 | 04 Res Heat Gas Cost | 4,616 | 10 | \$227,020.25 | \$0.00 | \$227,020.25 | | | |
| | Billed Amounts | | | \$215,506.88 | \$0.00 | \$0.00 | | | |
| | 05 Res NoHeat Gas Co | 17 | 1 | \$293.97 | \$0.00 | \$293.97 | | | |
| | 06 Comm Heat Gas Co | 371 | 1 | \$109,203.48 | \$0.00 | \$109,203.48 | | | |
| | Billed Amounts | | | \$108,111.67 | \$0.00 | \$0.00 | | | |
| | 07 Comm NoHeat Gas (| 32 | 0 | \$2,265.04 | \$0.00 | \$2,265.04 | | | |
| | Billed Totals | 5,036 | 12 | \$338,762.74 | \$0.00 | \$338,762.74 | | | |
| | | | | \$326,177.56 | \$0.00 | \$0.00 | | | |
| Surcharge 2 | 08 Normal Temp Adj | 4,627 | 11 | \$1,857.30 | \$0.00 | \$1,857.30 | | | |
| | Billed Amounts | | | \$1,755.30 | \$0.00 | \$0.00 | | | |
| | 09 CS NTA | 383 | 1 | \$398.40 | \$0.00 | \$398.40 | | | |
| | Billed Amounts | | | \$394.50 | \$0.00 | \$0.00 | | | |
| | Billed Totals | 5,010 | 12 | \$2,255.70 | \$0.00 | \$2,255.70 | | | |
| | | | | \$2,149.80 | \$0.00 | \$0.00 | | | |
| State Tax | 03 Indiana Sales Tax | 4,940 | 12 | \$46,254.37 | \$0.00 | \$46,254.37 | | | |
| | Billed Amounts | | | \$44,302.72 | \$0.00 | \$0.00 | | | |
| Penalty | 01 Penalty | 5,071 | 14 | \$22,095.18 | \$0.00 | \$22,095.18 | | | |
| | Billed Amounts | | | \$21,659.79 | \$0.00 | \$0.00 | | | |
| Overpayment | | 85 | 0 | \$0.00 | (\$12,441.32) | (\$12,441.32) | | | |
| Report Totals | | | | \$815,791.89 | (\$113,899.50) | \$701,892.39 | 881,854 | 649,662 | 881,838 |
| | Billed Totals | | | \$798,027.75 | (\$34,608.16) | \$369,129.72 | | | |

Boonville Natural Gas Corp.
Code Summary

Feb 2022

Service Type All Service Types Break Report Down Print Totals Only
 Cycle 1 Cycle 1 Breakdown Addons By Service Type
 Account Range All Accounts Include Inactive Accounts
 Date Range Current Billing Inactive Accounts To Include Inactive Accounts With Arrears Shown In Billing
 Use Reading Factor
 Columns To Print Actual And NTA Usage
 Print Add On Usage

| Service | Rate | Number Active | Number Inactive | Charges | Arrears | Total | Usage | Actual Usage | NTA Usage |
|---------------------------------------|------------------------|---------------|-----------------|--------------|---------------|---------------|---------|--------------|-----------|
| GA Gas | 01 Residential Heat | 4,624 | 15 | \$291,688.77 | (\$65,893.98) | \$225,794.79 | 533,151 | 520,463 | 522,590 |
| | Billed Amounts | | | \$290,313.74 | (\$17,830.22) | \$272,483.52 | | | |
| | 02 Residential NonHeat | 19 | 0 | \$567.73 | (\$767.51) | (\$199.78) | 719 | 708 | 548 |
| | 03 Comm Heat Grp 1 | 230 | 0 | \$21,938.54 | \$3,095.38 | \$25,033.92 | 80,280 | 58,292 | 58,116 |
| | Billed Amounts | | | \$21,872.38 | \$4,098.82 | \$25,971.20 | | | |
| | 04 Comm NonHeat Grp | 19 | 0 | \$723.38 | \$0.00 | \$723.38 | 1,220 | 1,097 | 1,195 |
| | 23 Comm Heat Grp 2 | 151 | 0 | \$56,977.38 | \$973.49 | \$57,950.87 | 188,942 | 170,965 | 179,713 |
| | Billed Amounts | | | \$56,842.08 | \$1,958.14 | \$58,800.22 | | | |
| | 24 Comm NonHeat- Grp | 13 | 0 | \$4,276.42 | \$0.00 | \$4,276.42 | 14,079 | 10,755 | 13,908 |
| | 99 Company Use | 4 | 0 | \$0.00 | \$0.00 | \$0.00 | 486 | 476 | |
| | | 5,060 | 15 | \$376,172.22 | (\$62,592.62) | \$313,579.60 | 798,877 | 762,756 | |
| | Billed Totals | | | \$374,595.73 | (\$12,540.77) | \$362,054.96 | | | |
| SV Service Ch 03 Nsf fee | | 0 | 3 | \$0.00 | \$36.57 | \$36.57 | | | |
| | 10 Deposit Interest | 6 | 0 | (\$285.92) | \$0.00 | (\$285.92) | | | |
| | | 6 | 3 | (\$285.92) | \$36.57 | (\$249.35) | | | |
| DP Deposit Ins 10 Deposit Installment | | 50 | 9 | \$3,886.49 | \$1,105.67 | \$4,992.16 | | | |
| Surcharge 1 | 04 Res Heat Gas Cost | 4,632 | 14 | \$204,217.63 | \$0.00 | \$204,217.63 | | | |
| | Billed Amounts | | | \$193,924.80 | \$0.00 | \$0.00 | | | |
| | 05 Res NoHeat Gas Co | 17 | 1 | \$264.15 | \$0.00 | \$264.15 | | | |
| | 06 Comm Heat Gas Co | 373 | 0 | \$95,260.87 | \$0.00 | \$95,260.87 | | | |
| | Billed Amounts | | | \$94,248.67 | \$0.00 | \$0.00 | | | |
| | 07 Comm NoHeat Gas C | 32 | 0 | \$2,229.37 | \$0.00 | \$2,229.37 | | | |
| | | 5,054 | 15 | \$301,972.02 | \$0.00 | \$301,972.02 | | | |
| | Billed Totals | | | \$290,666.99 | \$0.00 | \$0.00 | | | |
| Surcharge 2 | 08 Normal Temp Adj | 4,643 | 15 | (\$3,216.00) | \$0.00 | (\$3,216.00) | | | |
| | Billed Amounts | | | (\$3,056.10) | \$0.00 | \$0.00 | | | |
| | 09 CS NTA | 385 | 0 | (\$1,581.30) | \$0.00 | (\$1,581.30) | | | |
| | Billed Amounts | | | (\$1,565.70) | \$0.00 | \$0.00 | | | |
| | | 5,028 | 15 | (\$4,797.30) | \$0.00 | (\$4,797.30) | | | |
| | Billed Totals | | | (\$4,621.80) | \$0.00 | \$0.00 | | | |
| State Tax | 03 Indiana Sales Tax | 4,956 | 15 | \$42,052.59 | \$0.00 | \$42,052.59 | | | |
| | Billed Amounts | | | \$40,285.63 | \$0.00 | \$0.00 | | | |
| Penalty | 01 Penalty | 5,104 | 24 | \$20,137.28 | \$0.00 | \$20,137.28 | | | |
| | Billed Amounts | | | \$19,701.89 | \$0.00 | \$0.00 | | | |
| Overpayment | | 75 | 0 | \$0.00 | (\$11,110.67) | (\$11,110.67) | | | |
| | Report Totals | | | \$739,137.38 | (\$72,561.05) | \$666,576.33 | 798,877 | 762,756 | 776,070 |
| | Billed Totals | | | \$724,229.01 | (\$11,398.53) | \$366,797.77 | | | |

Boonville Natural Gas Corp.
Code Summary

March 2022

Service Type All Service Types Break Report Down Print Totals Only
 Cycle 1 Cycle 1 Breakdown Addons By Service Type
 Account Range All Accounts Include Inactive Accounts
 Date Range Current Billing Inactive Accounts To Include Inactive Accounts With Arrears Shown In Billing
 Use Reading Factor
 Columns To Print Actual And NTA Usage
 Print Add On Usage

| Service | Rate | Number Active | Number Inactive | Charges | Arrears | Total | Usage | Actual Usage | NTA Usage |
|----------------|------------------------|---------------|-----------------|--------------|---------------|---------------|---------|--------------|-----------|
| GA Gas | 01 Residential Heat | 4,647 | 20 | \$219,624.05 | (\$58,068.76) | \$161,555.29 | 356,420 | 347,576 | 386,472 |
| | Billed Amounts | | | \$221,681.93 | (\$22,942.59) | \$198,739.34 | | | |
| | 02 Residential NonHeat | 19 | 0 | \$501.94 | (\$696.37) | (\$194.43) | 557 | 546 | 455 |
| | 03 Comm Heat Grp 1 | 230 | 1 | \$15,860.80 | (\$8.98) | \$15,851.82 | 38,090 | 36,679 | 40,858 |
| | Billed Amounts | | | \$15,909.87 | \$409.69 | \$16,319.56 | | | |
| | 04 Comm NonHeat Grp | 19 | 0 | \$564.65 | \$0.00 | \$564.65 | 636 | 573 | 676 |
| | 23 Comm Heat Grp 2 | 150 | 0 | \$43,289.74 | (\$487.91) | \$42,801.83 | 137,378 | 125,034 | 141,606 |
| | Billed Amounts | | | \$43,340.23 | (\$205.36) | \$43,134.87 | | | |
| | 24 Comm NonHeat- Grp | 13 | 0 | \$3,163.66 | \$0.00 | \$3,163.66 | 9,869 | 7,522 | 10,099 |
| | 99 Company Use | 4 | 0 | \$0.00 | \$0.00 | \$0.00 | 202 | 198 | |
| | Billed Totals | 5,082 | 21 | \$263,004.84 | (\$59,282.02) | \$223,742.82 | 543,152 | 518,128 | |
| | | | | \$285,162.28 | (\$23,434.63) | \$261,727.65 | | | |
| SV Service Ch | 03 Nsf fee | 0 | 1 | \$0.00 | \$18.00 | \$18.00 | | | |
| | 10 Deposit Interest | 15 | 0 | (\$692.46) | \$0.00 | (\$892.46) | | | |
| | | 15 | 1 | (\$692.46) | \$18.00 | (\$874.46) | | | |
| DP Deposit Ins | 10 Deposit Installment | 55 | 3 | \$4,480.52 | \$1,172.77 | \$5,633.29 | | | |
| Surcharge 1 | 04 Res Heat Gas Cost | 4,655 | 19 | \$134,108.88 | \$0.00 | \$134,108.88 | | | |
| | Billed Amounts | | | \$127,154.53 | \$0.00 | \$0.00 | | | |
| | 05 Res NoHeat Gas Co | 17 | 1 | \$202.43 | \$0.00 | \$202.43 | | | |
| | 06 Comm Heat Gas Co | 372 | 1 | \$65,943.37 | \$0.00 | \$65,943.37 | | | |
| | Billed Amounts | | | \$65,373.70 | \$0.00 | \$0.00 | | | |
| | 07 Comm NoHeat Gas C | 32 | 0 | \$1,088.99 | \$0.00 | \$1,088.99 | | | |
| | Billed Totals | 5,076 | 21 | \$201,343.67 | \$0.00 | \$201,343.67 | | | |
| | | | | \$193,819.65 | \$0.00 | \$0.00 | | | |
| Surcharge 2 | 08 Normal Temp Adj | 4,666 | 20 | \$9,170.40 | \$0.00 | \$9,170.40 | | | |
| | Billed Amounts | | | \$8,688.60 | \$0.00 | \$0.00 | | | |
| | 09 CS NTA | 384 | 1 | \$3,720.90 | \$0.00 | \$3,720.90 | | | |
| | Billed Amounts | | | \$3,685.50 | \$0.00 | \$0.00 | | | |
| | Billed Totals | 5,050 | 21 | \$12,891.30 | \$0.00 | \$12,891.30 | | | |
| | | | | \$12,374.10 | \$0.00 | \$0.00 | | | |
| State Tax | 03 Indiana Sales Tax | 4,980 | 21 | \$30,740.75 | \$0.00 | \$30,740.75 | | | |
| | Billed Amounts | | | \$29,420.58 | \$0.00 | \$0.00 | | | |
| Penalty | 01 Penalty | 5,131 | 24 | \$15,241.44 | \$0.00 | \$15,241.44 | | | |
| | Billed Amounts | | | \$14,803.29 | \$0.00 | \$0.00 | | | |
| Overpayment | | 79 | 2 | \$0.00 | (\$10,322.08) | (\$10,322.08) | | | |
| | Report Totals | | | \$546,990.06 | (\$68,393.33) | \$478,596.73 | 543,152 | 518,128 | 580,166 |
| | Billed Totals | | | \$539,347.96 | (\$22,243.86) | \$266,686.48 | | | |

April 2022 Billing

**Boonville Natural Gas Corp.
Code Summary**

Used other reports to verify usage + \$ other

Service Type All Service Types
Cycle All Cycles
Account Range All Accounts
Date Range Current Billing

Break Report Down Print Totals Only
Breakdown Adds By Service Type
Include Inactive Accounts
Inactive Accounts To Include Inactive Accounts With Arrears Shown In Billing
Use Reading Factor
Columns To Print Actual And NTA Usage
Print Add On Usage

| Service | Rate | Number Active | Number Inactive | Charges | Arrears | Total | Usage | Actual Usage | NTA Usage |
|----------------|------------------------|---------------|-----------------|--------------|---------------|--------------|---------|--------------|-----------|
| GA Gas | 01 Residential Heat | 4,637 | 31 | \$167,023.90 | (\$51,962.88) | \$115,061.02 | 262,313 | 255,664 | 222,666 |
| | Billed Amounts | | | \$171,801.74 | (\$11,413.37) | \$160,388.37 | | | |
| | 02 Residential NonHeat | 19 | 0 | \$468.09 | (\$723.42) | (\$255.33) | 520 | 510 | 347 |
| | 03 Comm Heat Grp 1 | 232 | 0 | \$11,330.31 | \$1,298.10 | \$12,628.41 | 25,995 | 24,932 | 21,577 |
| | Billed Amounts | | | \$11,539.66 | \$1,831.60 | \$13,371.26 | | | |
| | 04 Comm NonHeat Grp | 19 | 0 | \$466.83 | \$0.00 | \$466.83 | 331 | 301 | 253 |
| | 05 Industrial | 1 | 0 | \$0.00 | \$0.00 | \$0.00 | 3,312 | 1,950 | |
| | 23 Comm Heat Grp 2 | 149 | 0 | \$41,932.47 | \$437.72 | \$42,370.19 | 152,005 | 134,130 | 132,960 |
| | Billed Amounts | | | \$42,032.35 | \$837.01 | \$42,869.36 | | | |
| | 24 Comm NonHeat- Grp | 13 | 0 | \$2,397.36 | \$0.00 | \$2,397.36 | 7,080 | 5,375 | 6,990 |
| | 99 Company Use | 4 | 0 | \$0.00 | \$0.00 | \$0.00 | 121 | 119 | |
| | | 5,074 | 31 | \$223,618.96 | (\$50,950.48) | \$172,668.48 | 451,677 | 422,981 | |
| | Billed Totals | | | \$228,706.03 | (\$9,468.18) | \$219,237.85 | | | |
| SV Service Ch | 03 Nsf fee | 0 | 1 | \$0.00 | \$18.00 | \$18.00 | | | |
| | 10 Deposit Interest | 10 | 0 | (\$635.28) | \$0.00 | (\$635.28) | | | |
| | | 10 | 1 | (\$635.28) | \$18.00 | (\$617.28) | | | |
| DP Deposit Ins | 10 Deposit Installment | 62 | 10 | \$5,657.50 | \$978.81 | \$6,636.31 | | | |
| Surcharge 1 | 04 Res Heat Gas Cost | 4,646 | 30 | \$92,400.86 | \$0.00 | \$92,400.86 | | | |
| | Billed Amounts | | | \$87,554.55 | \$0.00 | \$87,554.55 | | | |
| | 05 Res NoHeat Gas Co | 17 | 1 | \$187.12 | \$0.00 | \$187.12 | | | |
| | 06 Comm Heat Gas Co | 373 | 0 | \$63,490.15 | \$0.00 | \$63,490.15 | | | |
| | Billed Amounts | | | \$63,063.07 | \$0.00 | \$63,063.07 | | | |
| | 07 Comm NoHeat Gas C | 32 | 0 | \$535.90 | \$0.00 | \$535.90 | | | |
| | | 5,068 | 31 | \$156,614.03 | \$0.00 | \$156,614.03 | | | |
| | Billed Totals | | | \$151,341.24 | \$0.00 | \$151,341.24 | | | |
| Surcharge 2 | 08 Normal Temp Adj | 4,657 | 31 | \$1.20 | \$0.00 | \$1.20 | | | |
| | Billed Amounts | | | \$1.20 | \$0.00 | \$1.20 | | | |
| | 09 CS NTA | 385 | 0 | \$0.00 | \$0.00 | \$0.00 | | | |
| | Billed Amounts | | | \$0.00 | \$0.00 | \$0.00 | | | |
| | | 5,042 | 31 | \$1.20 | \$0.00 | \$1.20 | | | |
| | Billed Totals | | | \$1.20 | \$0.00 | \$1.20 | | | |
| State Tax | 03 Indiana Sales Tax | 4,972 | 31 | \$23,219.43 | \$0.00 | \$23,219.43 | | | |
| | Billed Amounts | | | \$22,282.49 | \$0.00 | \$22,282.49 | | | |
| Penalty | 01 Penalty | 5,130 | 41 | \$12,113.95 | \$0.00 | \$12,113.95 | | | |
| | Billed Amounts | | | \$11,670.85 | \$0.00 | \$11,670.85 | | | |
| Overpayment | | 78 | 1 | \$0.00 | (\$9,538.94) | (\$9,538.94) | | | |
| | Report Totals | | | \$420,589.79 | (\$59,492.61) | \$361,097.18 | 451,677 | 422,981 | 384,793 |
| | Billed Totals | | | \$419,024.03 | (\$8,471.37) | \$225,256.88 | | | |

Can't find one from billing date, so ran 2 different ways

**Boonville Natural Gas Corp.
Code Summary**

Service Type All Service Types
Cycle All Cycles
Account Range All Accounts
Date Range History Date Range
04/01/2022 To 04/30/2022

Break Report Down Print Totals Only
Breakdown Addons By Service Type
Include Inactive Accounts
Inactive Accounts To Include Inactive Accounts With Arrears Shown In Billing
Use Reading Factor
Columns To Print Actual And NTA Usage
Print Add On Usage

| Service | Rate | Charges | Total | Usage | Actual Usage | NTA Usage |
|----------------------|-------------------------|---------------|---------------|---------------|--------------|-----------|
| GA Gas | 01 Residential Heat | \$178,991.23 | \$178,991.23 | 263,011 | 256,371 | 223,281 |
| | 02 Residential NonHeat | \$485.19 | \$485.19 | 520 | 510 | 347 |
| | 03 Comm Heat Grp 1 | \$12,551.01 | \$12,551.01 | 26,339 | 25,269 | 21,878 |
| | 04 Comm NonHeat Grp | \$482.73 | \$482.73 | 331 | 301 | 253 |
| | 05 Industrial | \$0.00 | \$0.00 | 3,312 | 1,950 | |
| | 23 Comm Heat Grp 2 | \$47,128.17 | \$47,128.17 | 152,301 | 134,420 | 133,223 |
| | 24 Comm NonHeat- Grp | \$2,421.96 | \$2,421.96 | 7,080 | 5,375 | 6,990 |
| | 99 Company Use | \$0.00 | \$0.00 | 121 | 119 | |
| | | \$242,060.29 | \$0.00 | \$242,060.29 | 453,015 | 424,315 |
| SV Service Ch | 03 Nsf fee | \$54.00 | \$54.00 | | | |
| | 10 Deposit Interest | (\$635.28) | (\$635.28) | | | |
| | | (\$581.28) | \$0.00 | (\$581.28) | | |
| DP Deposit Ins | 10 Deposit Installment | \$5,745.00 | \$5,745.00 | | | |
| Surcharge 1 | 04 Res Heat Gas Cost | \$92,418.28 | \$92,418.28 | | | |
| | 05 Res NoHeat Gas Cost | \$187.12 | \$187.12 | | | |
| | 06 Comm Heat Gas Cost | \$63,490.15 | \$63,490.15 | | | |
| | 07 Comm NoHeat Gas Cost | \$535.90 | \$535.90 | | | |
| | | \$156,631.45 | \$0.00 | \$156,631.45 | | |
| Surcharge 2 | 08 Normal Temp Adj | (\$12,106.20) | (\$12,106.20) | | | |
| | 09 CS NTA | (\$6,286.80) | (\$6,286.80) | | | |
| | | (\$18,393.00) | \$0.00 | (\$18,393.00) | | |
| State Tax | 03 Indiana Sales Tax | \$23,223.94 | \$23,223.94 | | | |
| Penalty | 01 Penalty | \$2,034.42 | \$2,034.42 | | | |
| Report Totals | | \$410,720.82 | \$0.00 | \$410,720.82 | 453,015 | 424,315 |
| | | | | | | 385,972 |

Boonville Natural Gas Corp.
Code Summary

May 2022

Service Type All Service Types Break Report Down Print Totals Only
 Cycle All Cycles Breakdown Addons By Service Type
 Account Range All Accounts Include Inactive Accounts
 Date Range Current Billing Inactive Accounts To Include Inactive Accounts With Arrears Shown In Billing
 Use Reading Factor
 Columns To Print Actual And NTA Usage
 Print Add On Usage

| Service | Rate | Number Active | Number Inactive | Charges | Arrears | Total | Usage | Actual Usage | NTA Usage |
|---------------------------------------|------------------------|---------------|-----------------|--------------|---------------|---------------|---------|--------------|-----------|
| GA Gas | 01 Residential Heat | 4,601 | 33 | \$87,742.51 | (\$58,698.29) | \$29,044.22 | 60,362 | 59,923 | 60,362 |
| | Billed Amounts | | | \$96,756.91 | (\$31,751.11) | \$65,005.80 | | | |
| | 02 Residential NonHeat | 19 | 0 | \$329.75 | (\$529.68) | (\$199.93) | 176 | 176 | 127 |
| | 03 Comm Heat Grp 1 | 233 | 0 | \$6,146.61 | \$614.96 | \$6,761.57 | 4,757 | 4,596 | 4,702 |
| | Billed Amounts | | | \$6,486.59 | \$962.80 | \$7,449.39 | | | |
| | 04 Comm NonHeat Grp | 19 | 0 | \$384.99 | \$0.00 | \$384.99 | 15 | 15 | 13 |
| | 05 Industrial | 1 | 0 | \$0.00 | \$0.00 | \$0.00 | 2,740 | 1,627 | |
| | 23 Comm Heat Grp 2 | 149 | 0 | \$33,525.93 | \$1,677.62 | \$35,203.55 | 102,385 | 90,152 | 101,595 |
| | Billed Amounts | | | \$33,759.58 | \$1,568.31 | \$35,327.89 | | | |
| | 24 Comm NonHeat- Grp | 13 | 0 | \$2,486.86 | \$1.57 | \$2,488.43 | 7,377 | 5,606 | 7,369 |
| | 99 Company Use | 4 | 0 | \$0.00 | \$0.00 | \$0.00 | 13 | 13 | |
| | Billed Totals | 5,039 | 33 | \$130,616.65 | (\$56,933.82) | \$73,682.83 | 177,825 | 162,108 | |
| | | | | \$140,204.68 | (\$29,748.11) | \$110,456.57 | | | |
| SV Service Ch 03 Nsf fee | | 0 | 4 | \$0.00 | \$72.00 | \$72.00 | | | |
| | 10 Deposit Interest | 12 | 0 | (\$618.35) | \$0.00 | (\$618.35) | | | |
| | | 12 | 4 | (\$618.35) | \$72.00 | (\$546.35) | | | |
| DP Deposit Ins 10 Deposit Installment | | 50 | 4 | \$4,824.58 | \$1,672.88 | \$6,497.46 | | | |
| Surcharge 1 | 04 Res Heat Gas Cost | 4,610 | 32 | \$22,078.96 | \$0.00 | \$22,078.96 | | | |
| | Billed Amounts | | | \$20,954.99 | \$0.00 | \$0.00 | | | |
| | 05 Res NoHeat Gas Co | 17 | 1 | \$129.61 | \$0.00 | \$129.61 | | | |
| | 06 Comm Heat Gas Cos | 374 | 0 | \$41,408.80 | \$0.00 | \$41,408.80 | | | |
| | Billed Amounts | | | \$41,358.05 | \$0.00 | \$0.00 | | | |
| | 07 Comm NoHeat Gas C | 32 | 0 | \$298.62 | \$0.00 | \$298.62 | | | |
| | Billed Totals | 5,033 | 33 | \$63,915.99 | \$0.00 | \$63,915.99 | | | |
| | | | | \$62,741.27 | \$0.00 | \$0.00 | | | |
| Surcharge 2 | 08 Normal Temp Adj | 4,621 | 33 | \$0.00 | \$0.00 | \$0.00 | | | |
| | Billed Amounts | | | \$0.00 | \$0.00 | \$0.00 | | | |
| | 09 CS NTA | 386 | 0 | \$0.00 | \$0.00 | \$0.00 | | | |
| | Billed Amounts | | | \$0.00 | \$0.00 | \$0.00 | | | |
| | Billed Totals | 5,007 | 33 | \$0.00 | \$0.00 | \$0.00 | | | |
| | | | | \$0.00 | \$0.00 | \$0.00 | | | |
| State Tax | 03 Indiana Sales Tax | 4,937 | 33 | \$11,460.26 | \$0.00 | \$11,460.26 | | | |
| | Billed Amounts | | | \$11,100.70 | \$0.00 | \$0.00 | | | |
| Penalty | 01 Penalty | 5,083 | 37 | \$6,981.14 | \$0.00 | \$6,981.14 | | | |
| | Billed Amounts | | | \$6,534.83 | \$0.00 | \$0.00 | | | |
| Overpayment | | 81 | 1 | \$0.00 | (\$10,965.36) | (\$10,965.36) | | | |
| Report Totals | | | | \$217,180.27 | (\$66,154.30) | \$151,025.97 | 177,825 | 162,108 | 174,168 |
| Billed Totals | | | | \$224,787.71 | (\$28,003.23) | \$116,407.66 | | | |

Boonville Natural Gas Corp.
Code Summary

June 2022

Service Type All Service Types Break Report Down Print Totals Only
 Cycle All Cycles Breakdown Addons By Service Type
 Account Range All Accounts Include Inactive Accounts
 Date Range Current Billing Inactive Accounts To Include Inactive Accounts With Arrears Shown In Billing
 Use Reading Factor
 Columns To Print Actual And NTA Usage
 Print Add On Usage

| Service | Rate | Number Active | Number Inactive | Charges | Arrears | Total | Usage | Actual Usage | NTA Usage |
|---------------------------------------|------------------------|---------------|-----------------|--------------|----------------|---------------|--------|--------------|-----------|
| GA Gas | 01 Residential Heat | 4,594 | 26 | \$78,527.65 | (\$84,161.14) | (\$5,633.49) | 40,140 | 38,815 | 40,140 |
| | Billed Amounts | | | \$88,037.10 | (\$49,266.57) | \$38,770.53 | | | |
| | 02 Residential NonHeat | 19 | 0 | \$300.41 | (\$494.95) | (\$194.54) | 111 | 109 | 82 |
| | 03 Comm Heat Grp 1 | 230 | 0 | \$5,504.30 | (\$659.90) | \$4,844.40 | 2,952 | 2,800 | 2,933 |
| | Billed Amounts | | | \$5,864.30 | (\$5.78) | \$5,858.52 | | | |
| | 04 Comm NonHeat Grp | 19 | 0 | \$383.65 | \$0.00 | \$383.65 | 11 | 11 | 9 |
| | 05 Industrial | 1 | 0 | \$0.00 | \$0.00 | \$0.00 | 2,701 | 1,564 | |
| | 23 Comm Heat Grp 2 | 149 | 0 | \$15,027.86 | (\$19.63) | \$15,008.25 | 32,986 | 31,060 | 32,295 |
| | Billed Amounts | | | \$15,280.88 | \$74.08 | \$15,354.96 | | | |
| | 24 Comm NonHeat- Grp | 13 | 0 | \$2,117.10 | \$0.00 | \$2,117.10 | 5,984 | 4,433 | 5,973 |
| | 99 Company Use | 4 | 0 | \$0.00 | \$0.00 | \$0.00 | 5 | 5 | |
| | | 5,029 | 26 | \$101,860.99 | (\$85,335.62) | \$16,525.37 | 84,890 | 78,797 | |
| | Billed Totals | | | \$111,983.44 | (\$49,693.22) | \$62,290.22 | | | |
| SV Service Ch 03 Nsf fee | | 0 | 1 | \$0.00 | \$18.00 | \$18.00 | | | |
| 10 Deposit Interest | | 12 | 0 | (\$779.31) | \$0.00 | (\$779.31) | | | |
| | | 12 | 1 | (\$779.31) | \$18.00 | (\$761.31) | | | |
| DP Deposit Ins 10 Deposit Installment | | 34 | 13 | \$2,803.75 | \$1,865.79 | \$4,669.54 | | | |
| Surcharge 1 | 04 Res Heat Gas Cost | 4,602 | 25 | \$15,133.73 | \$0.00 | \$15,133.73 | | | |
| | Billed Amounts | | | \$14,422.13 | \$0.00 | \$0.00 | | | |
| | 05 Res NoHeat Gas Co: | 17 | 1 | \$109.44 | \$0.00 | \$109.44 | | | |
| | 06 Comm Heat Gas Co: | 372 | 0 | \$15,822.74 | \$0.00 | \$15,822.74 | | | |
| | Billed Amounts | | | \$15,814.79 | \$0.00 | \$0.00 | | | |
| | 07 Comm NoHeat Gas C | 32 | 0 | \$254.09 | \$0.00 | \$254.09 | | | |
| | | 5,023 | 26 | \$31,120.00 | \$0.00 | \$31,120.00 | | | |
| | Billed Totals | | | \$30,400.45 | \$0.00 | \$0.00 | | | |
| Surcharge 2 | 08 Normal Temp Adj | 4,613 | 26 | \$0.00 | \$0.00 | \$0.00 | | | |
| | Billed Amounts | | | \$0.00 | \$0.00 | \$0.00 | | | |
| | 09 CS NTA | 384 | 0 | \$0.00 | \$0.00 | \$0.00 | | | |
| | Billed Amounts | | | \$0.00 | \$0.00 | \$0.00 | | | |
| | | 4,897 | 26 | \$0.00 | \$0.00 | \$0.00 | | | |
| | Billed Totals | | | \$0.00 | \$0.00 | \$0.00 | | | |
| State Tax | 03 Indiana Sales Tax | 4,927 | 26 | \$7,921.53 | \$0.00 | \$7,921.53 | | | |
| | Billed Amounts | | | \$7,633.72 | \$0.00 | \$0.00 | | | |
| Penalty | 01 Penalty | 5,057 | 39 | \$5,054.68 | \$0.00 | \$5,054.88 | | | |
| | Billed Amounts | | | \$4,610.38 | \$0.00 | \$0.00 | | | |
| Overpayment | | 152 | 3 | \$0.00 | (\$39,460.70) | (\$39,460.70) | | | |
| | Report Totals | | | \$147,981.64 | (\$122,912.53) | \$25,069.11 | 84,890 | 78,797 | 81,432 |
| | Billed Totals | | | \$156,652.43 | (\$47,809.43) | \$66,198.45 | | | |

July 2022

Boonville Natural Gas Corp.
Code Summary

Service Type All Service Types
Cycle 1 Cycle 1
Account Range All Accounts
Date Range Current Billing

Break Report Down Print Totals Only
Breakdown Addons By Service Type
Include Inactive Accounts
Inactive Accounts To Include Inactive Accounts With Arrears Shown In Billing
Use Reading Factor
Columns To Print Actual And NTA Usage
Print Add On Usage

| Service | Rate | Number Active | Number Inactive | Charges | Arrears | Total | Usage | Actual Usage | NTA Usage |
|----------------|------------------------|---------------|-----------------|--------------|----------------|---------------|---------|--------------|-----------|
| GA Gas | 01 Residential Heat | 4,563 | 33 | \$76,324.57 | (\$94,330.05) | (\$18,005.48) | 35,775 | 34,765 | 35,775 |
| | Billed Amounts | | | \$85,875.93 | (\$50,843.41) | \$35,032.52 | | | |
| | 02 Residential NonHeat | 19 | 0 | \$295.41 | (\$495.10) | (\$199.69) | 100 | 99 | 79 |
| | 03 Comm Heat Grp 1 | 231 | 0 | \$5,500.68 | (\$899.46) | \$4,601.22 | 2,898 | 2,748 | 2,887 |
| | Billed Amounts | | | \$5,861.01 | \$105.43 | \$5,966.44 | | | |
| | 04 Comm NonHeat Grp | 19 | 0 | \$381.00 | \$0.00 | \$381.00 | 3 | 3 | 3 |
| | 05 Industrial | 1 | 0 | \$0.00 | \$0.00 | \$0.00 | 2,671 | 1,548 | |
| | 23 Comm Heat Grp 2 | 150 | 0 | \$24,738.72 | (\$405.69) | \$24,333.03 | 69,619 | 66,309 | 68,949 |
| | Billed Amounts | | | \$24,992.39 | (\$70.26) | \$24,922.13 | | | |
| | 24 Comm NonHeat- Grp | 13 | 0 | \$1,741.85 | \$0.00 | \$1,741.85 | 4,565 | 3,365 | 4,557 |
| | 99 Company Use | 4 | 0 | \$0.00 | \$0.00 | \$0.00 | 6 | 6 | |
| | Billed Totals | 5,005 | 33 | \$108,982.23 | (\$96,130.30) | \$12,851.93 | 115,637 | 108,863 | |
| | Billed Totals | | | \$119,147.59 | (\$51,303.34) | \$67,844.25 | | | |
| SV Service Ch | 03 Nsf fee | 0 | 2 | \$0.00 | \$36.00 | \$36.00 | | | |
| | 10 Deposit Interest | 6 | 0 | (\$1,613.15) | \$0.00 | (\$1,613.15) | | | |
| | Billed Totals | 6 | 2 | (\$1,613.15) | \$36.00 | (\$1,577.15) | | | |
| DP Deposit Ins | 10 Deposit Installment | 42 | 8 | \$3,713.75 | \$903.92 | \$4,617.67 | | | |
| Surcharge 1 | 04 Res Heat Gas Cost | 4,577 | 32 | \$13,315.95 | \$0.00 | \$13,315.95 | | | |
| | Billed Amounts | | | \$12,664.91 | \$0.00 | \$0.00 | | | |
| | 05 Res NoHeat Gas Co: | 17 | 1 | \$68.62 | \$0.00 | \$68.62 | | | |
| | 06 Comm Heat Gas Co: | 373 | 0 | \$28,529.22 | \$0.00 | \$28,529.22 | | | |
| | Billed Amounts | | | \$28,522.51 | \$0.00 | \$0.00 | | | |
| | 07 Comm NoHeat Gas f | 32 | 0 | \$200.57 | \$0.00 | \$200.57 | | | |
| | Billed Totals | 4,999 | 33 | \$42,114.36 | \$0.00 | \$42,114.36 | | | |
| | Billed Totals | | | \$41,456.61 | \$0.00 | \$0.00 | | | |
| Surcharge 2 | 08 Normal Temp Adj | 4,588 | 33 | \$0.00 | \$0.00 | \$0.00 | | | |
| | Billed Amounts | | | \$0.00 | \$0.00 | \$0.00 | | | |
| | 09 CS NTA | 385 | 0 | \$0.00 | \$0.00 | \$0.00 | | | |
| | Billed Amounts | | | \$0.00 | \$0.00 | \$0.00 | | | |
| | Billed Totals | 4,973 | 33 | \$0.00 | \$0.00 | \$0.00 | | | |
| | Billed Totals | | | \$0.00 | \$0.00 | \$0.00 | | | |
| State Tax | 03 Indiana Sales Tax | 4,903 | 33 | \$7,597.67 | \$0.00 | \$7,597.67 | | | |
| | Billed Amounts | | | \$7,317.45 | \$0.00 | \$0.00 | | | |
| Penalty | 01 Penalty | 5,041 | 41 | \$5,601.93 | \$0.00 | \$5,601.93 | | | |
| | Billed Amounts | | | \$5,157.57 | \$0.00 | \$0.00 | | | |
| Overpayment | | 165 | 3 | \$0.00 | (\$41,084.66) | (\$41,084.66) | | | |
| | Report Totals | | | \$166,396.79 | (\$136,275.04) | \$30,121.75 | 115,637 | 108,863 | 112,250 |
| | Billed Totals | | | \$175,179.82 | (\$50,363.42) | \$70,884.77 | | | |

Boonville Natural Gas Corp.
Code Summary

Aug 2022

Service Type All Service Types Break Report Down Print Totals Only
 Cycle All Cycles Breakdown Addons By Service Type
 Account Range All Accounts Include Inactive Accounts
 Date Range Current Billing Inactive Accounts To Include Inactive Accounts With Arrears Shown In Billing
 Use Reading Factor
 Columns To Print Actual And NTA Usage
 Print Add On Usage

| Service | Rate | Number Active | Number Inactive | Charges | Arrears | Total | Usage | Actual Usage | NTA Usage |
|----------------|------------------------|---------------|-----------------|--------------|----------------|---------------|---------|--------------|-----------|
| GA Gas | 01 Residential Heat | 4,555 | 28 | \$79,613.68 | (\$102,697.34) | (\$23,073.66) | 45,127 | 44,644 | 45,127 |
| | Billed Amounts | | | \$89,096.46 | (\$51,341.01) | \$37,755.45 | | | |
| | 02 Residential NonHeat | 20 | 0 | \$311.31 | (\$542.14) | (\$230.83) | 106 | 106 | 83 |
| | 03 Comm Heat Grp 1 | 228 | 0 | \$5,415.92 | (\$1,609.23) | \$3,806.69 | 2,813 | 2,713 | 2,802 |
| | Billed Amounts | | | \$5,776.58 | (\$252.72) | \$5,523.86 | | | |
| | 04 Comm NonHeat Grp | 19 | 0 | \$382.32 | \$0.00 | \$382.32 | 7 | 7 | 3 |
| | 05 Industrial | 1 | 0 | \$0.00 | \$0.00 | \$0.00 | 2,656 | 1,565 | |
| | 23 Comm Heat Grp 2 | 149 | 0 | \$18,080.49 | (\$573.69) | \$17,506.80 | 44,619 | 42,819 | 43,977 |
| | Billed Amounts | | | \$18,334.16 | \$8.12 | \$18,342.28 | | | |
| | 24 Comm NonHeat- Grp | 13 | 0 | \$2,176.22 | (\$1.41) | \$2,174.81 | 6,203 | 4,655 | 6,191 |
| | 99 Company Use | 4 | 0 | \$0.00 | \$0.00 | \$0.00 | 7 | 7 | |
| | Billed Totals | 4,989 | 28 | \$105,979.94 | (\$105,413.81) | \$566.13 | 101,538 | 96,516 | |
| | Billed Totals | | | \$116,077.05 | (\$52,129.16) | \$63,947.89 | | | |
| SV Service Ch | 03 Nsf fee | 0 | 2 | \$0.00 | \$36.00 | \$36.00 | | | |
| | 10 Deposit Interest | 9 | 0 | (\$406.63) | \$0.00 | (\$406.63) | | | |
| | Billed Totals | 9 | 2 | (\$406.63) | \$36.00 | (\$370.63) | | | |
| DP Deposit Ins | 10 Deposit Installment | 47 | 10 | \$4,210.75 | \$1,829.12 | \$6,039.87 | | | |
| Surcharge 1 | 04 Res Heat Gas Cost | 4,564 | 27 | \$16,818.44 | \$0.00 | \$16,818.44 | | | |
| | Billed Amounts | | | \$16,217.03 | \$0.00 | \$0.00 | | | |
| | 05 Res NoHeat Gas Co | 18 | 1 | \$54.80 | \$0.00 | \$54.80 | | | |
| | 06 Comm Heat Gas Co | 369 | 0 | \$19,794.08 | \$0.00 | \$19,794.08 | | | |
| | Billed Amounts | | | \$19,787.74 | \$0.00 | \$0.00 | | | |
| | 07 Comm NoHeat Gas (| 32 | 0 | \$195.35 | \$0.00 | \$195.35 | | | |
| | Billed Totals | 4,983 | 28 | \$36,862.67 | \$0.00 | \$36,862.67 | | | |
| | Billed Totals | | | \$36,254.92 | \$0.00 | \$0.00 | | | |
| Surcharge 2 | 08 Normal Temp Adj | 4,576 | 28 | \$0.00 | \$0.00 | \$0.00 | | | |
| | Billed Amounts | | | \$0.00 | \$0.00 | \$0.00 | | | |
| | 09 CS NTA | 381 | 0 | \$0.00 | \$0.00 | \$0.00 | | | |
| | Billed Amounts | | | \$0.00 | \$0.00 | \$0.00 | | | |
| | Billed Totals | 4,957 | 28 | \$0.00 | \$0.00 | \$0.00 | | | |
| | Billed Totals | | | \$0.00 | \$0.00 | \$0.00 | | | |
| State Tax | 03 Indiana Sales Tax | 4,887 | 28 | \$8,084.81 | \$0.00 | \$8,084.81 | | | |
| | Billed Amounts | | | \$7,914.14 | \$0.00 | \$0.00 | | | |
| Penalty | 01 Penalty | 5,030 | 38 | \$5,366.12 | \$0.00 | \$5,366.12 | | | |
| | Billed Amounts | | | \$4,926.83 | \$0.00 | \$0.00 | | | |
| Overpayment | | 171 | 4 | \$0.00 | (\$40,443.16) | (\$40,443.16) | | | |
| | Report Totals | | | \$160,097.66 | (\$143,991.85) | \$16,105.81 | 101,538 | 96,516 | 98,183 |
| | Billed Totals | | | \$168,877.06 | (\$50,264.04) | \$69,617.13 | | | |

Boonville Natural Gas Corp.
Code Summary

Sept 2022

Service Type All Service Types Break Report Down Print Totals Only
 Cycle All Cycles Breakdown Addons By Service Type
 Account Range All Accounts Include Inactive Accounts
 Date Range Current Billing Inactive Accounts To Include Inactive Accounts With Arrears Shown In Billing
 Use Reading Factor
 Columns To Print Actual And NTA Usage
 Print Add On Usage

| Service | Rate | Number Active | Number Inactive | Charges | Arrears | Total | Usage | Actual Usage | NTA Usage |
|----------------------|------------------------|---------------|-----------------|---------------------|-----------------------|---------------------|----------------|----------------|----------------|
| GA Gas | 01 Residential Heat | 4,563 | 16 | \$76,893.62 | (\$133,792.38) | (\$56,898.76) | 37,198 | 37,055 | 37,196 |
| | Billed Amounts | | | \$86,388.98 | (\$72,562.23) | \$13,826.75 | | | |
| | 02 Residential NonHeat | 22 | 0 | \$341.24 | (\$451.93) | (\$110.69) | 114 | 114 | 89 |
| | 03 Comm Heat Grp 1 | 231 | 0 | \$5,521.20 | (\$1,936.69) | \$3,584.51 | 2,978 | 2,902 | 2,966 |
| | Billed Amounts | | | \$5,881.86 | (\$227.81) | \$5,654.05 | | | |
| | 04 Comm NonHeat Grp | 19 | 0 | \$382.00 | \$0.00 | \$382.00 | 6 | 6 | 5 |
| | 05 Industrial | 1 | 0 | \$0.00 | \$0.00 | \$0.00 | 2,749 | 1,637 | |
| | 23 Comm Heat Grp 2 | 149 | 0 | \$20,035.60 | (\$573.25) | \$19,462.35 | 51,910 | 50,214 | 51,228 |
| | Billed Amounts | | | \$20,289.27 | \$254.94 | \$20,544.21 | | | |
| | 24 Comm NonHeat- Grp | 13 | 0 | \$6,925.91 | (\$1.41) | \$6,924.50 | 23,985 | 14,126 | 23,977 |
| | 99 Company Use | 4 | 0 | \$0.00 | \$0.00 | \$0.00 | 4 | 4 | |
| | Billed Totals | 5,002 | 16 | \$110,099.57 | (\$136,755.66) | (\$26,656.09) | 118,942 | 106,058 | |
| | Billed Totals | | | \$120,209.26 | (\$72,988.44) | \$47,220.82 | | | |
| SV Service Ch | 03 Nsf fee | 0 | 3 | \$0.00 | \$45.37 | \$45.37 | | | |
| | 08 New Connect Fee Cf | 0 | 1 | \$0.00 | \$80.00 | \$80.00 | | | |
| | 10 Deposit Interest | 8 | 0 | (\$743.00) | \$0.00 | (\$743.00) | | | |
| | Billed Totals | 8 | 4 | (\$743.00) | \$125.37 | (\$617.63) | | | |
| DP Deposit Ins | 10 Deposit Installment | 44 | 4 | \$3,767.83 | \$1,133.10 | \$4,900.93 | | | |
| Surcharge 1 | 04 Res Heat Gas Cost | 4,576 | 16 | \$14,881.63 | \$0.00 | \$14,881.63 | | | |
| | Billed Amounts | | | \$14,192.71 | \$0.00 | \$0.00 | | | |
| | 05 Res NoHeat Gas Co | 17 | 0 | \$59.21 | \$0.00 | \$59.21 | | | |
| | 06 Comm Heat Gas Co | 371 | 0 | \$24,084.07 | \$0.00 | \$24,084.07 | | | |
| | Billed Amounts | | | \$24,077.27 | \$0.00 | \$0.00 | | | |
| | 07 Comm NoHeat Gas | 32 | 0 | \$7,470.68 | \$0.00 | \$7,470.68 | | | |
| | Billed Totals | 4,996 | 16 | \$46,495.59 | \$0.00 | \$46,495.59 | | | |
| | Billed Totals | | | \$45,799.87 | \$0.00 | \$0.00 | | | |
| Surcharge 2 | 08 Normal Temp Adj | 4,587 | 16 | \$0.00 | \$0.00 | \$0.00 | | | |
| | Billed Amounts | | | \$0.00 | \$0.00 | \$0.00 | | | |
| | 09 CS NTA | 383 | 0 | \$0.00 | \$0.00 | \$0.00 | | | |
| | Billed Amounts | | | \$0.00 | \$0.00 | \$0.00 | | | |
| | Billed Totals | 4,970 | 16 | \$0.00 | \$0.00 | \$0.00 | | | |
| | Billed Totals | | | \$0.00 | \$0.00 | \$0.00 | | | |
| State Tax | 03 Indiana Sales Tax | 4,900 | 16 | \$8,341.81 | \$0.00 | \$8,341.81 | | | |
| | Billed Amounts | | | \$8,060.51 | \$0.00 | \$0.00 | | | |
| Penalty | 01 Penalty | 5,040 | 20 | \$5,748.61 | \$0.00 | \$5,748.61 | | | |
| | Billed Amounts | | | \$5,308.86 | \$0.00 | \$0.00 | | | |
| Overpayment | | 182 | 3 | \$0.00 | (\$41,468.05) | (\$41,468.05) | | | |
| Report Totals | | | | \$173,710.41 | (\$176,965.24) | (\$3,254.83) | 118,942 | 106,058 | 115,461 |

Oct 2022

Boonville Natural Gas Corp.
Code Summary

Service Type All Service Types Break Report Down Print Totals Only
 Cycle 1 Cycle 1 Breakdown Addons By Service Type
 Account Range All Accounts Include Inactive Accounts
 Date Range Current Billing Inactive Accounts To Include Inactive Accounts With Arrears Shown In Billing
 Use Reading Factor
 Columns To Print Actual And NTA Usage
 Print Add On Usage

| Service | Rate | Number Active | Number Inactive | Charges | Arrears | Total | Usage | Actual Usage | NTA Usage |
|----------------------|------------------------|---------------|-----------------|---------------|----------------|---------------|---------|--------------|-----------|
| GA Gas | 01 Residential Heat | 4,571 | 19 | \$99,399.14 | (\$142,754.46) | (\$43,355.32) | 88,615 | 87,870 | 66,900 |
| | Billed Amounts | | | \$107,476.47 | (\$75,261.06) | \$32,215.41 | | | |
| | 02 Residential NonHeat | 22 | 0 | \$380.12 | (\$400.78) | (\$20.66) | 200 | 200 | 114 |
| | 03 Comm Heat Grp 1 | 229 | 0 | \$6,523.06 | (\$2,395.86) | \$4,127.20 | 6,254 | 5,994 | 4,690 |
| | Billed Amounts | | | \$6,845.02 | (\$334.99) | \$6,510.03 | | | |
| | 04 Comm NonHeat Grp | 19 | 0 | \$385.33 | \$0.00 | \$385.33 | 16 | 16 | 7 |
| | 05 Industrial | 1 | 0 | \$0.00 | \$0.00 | \$0.00 | 3,913 | 2,330 | |
| | 23 Comm Heat Grp 2 | 149 | 0 | \$21,614.92 | (\$967.84) | \$20,647.08 | 57,097 | 52,999 | 49,673 |
| | Billed Amounts | | | \$21,842.90 | \$106.81 | \$21,949.51 | | | |
| | 24 Comm NonHeat- Grp | 13 | 0 | \$6,146.37 | \$0.00 | \$6,146.37 | 20,996 | 12,488 | 15,375 |
| | 99 Company Use | 4 | 0 | \$0.00 | \$0.00 | \$0.00 | 6 | 6 | |
| | Billed Totals | 5,008 | 19 | \$134,448.94 | (\$146,518.94) | (\$12,070.00) | 177,097 | 161,903 | |
| | | | | \$143,076.21 | (\$75,890.22) | \$67,185.99 | | | |
| SV Service Ch | 03 Nsf fee | 0 | 3 | \$0.00 | \$54.00 | \$54.00 | | | |
| | 10 Deposit Interest | 8 | 0 | (\$388.75) | \$0.00 | (\$388.75) | | | |
| | | 8 | 3 | (\$388.75) | \$54.00 | (\$334.75) | | | |
| DP Deposit Ins | 10 Deposit Installment | 49 | 12 | \$4,069.33 | \$1,581.41 | \$5,650.74 | | | |
| IB Installment I | 01 Install Bill-Gas | 1 | 0 | \$28.65 | \$0.00 | \$28.65 | | | |
| Surcharge 1 | 04 Res Heat Gas Cost | 4,582 | 19 | \$31,934.22 | \$0.00 | \$31,934.22 | | | |
| | Billed Amounts | | | \$30,424.69 | \$0.00 | \$0.00 | | | |
| | 05 Res NoHeat Gas Co | 18 | 0 | \$98.17 | \$0.00 | \$98.17 | | | |
| | 06 Comm Heat Gas Cos | 370 | 0 | \$22,968.36 | \$0.00 | \$22,968.36 | | | |
| | Billed Amounts | | | \$22,893.12 | \$0.00 | \$0.00 | | | |
| | 07 Comm NoHeat Gas t | 32 | 0 | \$7,043.84 | \$0.00 | \$7,043.84 | | | |
| | Billed Totals | 5,002 | 19 | \$62,044.59 | \$0.00 | \$62,044.59 | | | |
| | | | | \$60,459.82 | \$0.00 | \$0.00 | | | |
| Surcharge 2 | 08 Normal Temp Adj | 4,593 | 19 | (\$6,582.90) | \$0.00 | (\$6,582.90) | | | |
| | Billed Amounts | | | (\$6,284.60) | \$0.00 | \$0.00 | | | |
| | 09 CS NTA | 382 | 0 | (\$4,046.70) | \$0.00 | (\$4,046.70) | | | |
| | Billed Amounts | | | (\$4,027.50) | \$0.00 | \$0.00 | | | |
| | Billed Totals | 4,975 | 19 | (\$10,629.60) | \$0.00 | (\$10,629.60) | | | |
| | | | | (\$10,292.10) | \$0.00 | \$0.00 | | | |
| State Tax | 03 Indiana Sales Tax | 4,906 | 19 | \$10,874.90 | \$0.00 | \$10,874.90 | | | |
| | Billed Amounts | | | \$10,477.04 | \$0.00 | \$0.00 | | | |
| Penalty | 01 Penalty | 5,052 | 31 | \$6,479.41 | \$0.00 | \$6,479.41 | | | |
| | Billed Amounts | | | \$6,048.34 | \$0.00 | \$0.00 | | | |
| Overpayment | | 196 | 5 | \$0.00 | (\$43,141.53) | (\$43,141.53) | | | |
| Report Totals | | | | \$206,927.47 | (\$188,025.06) | \$18,902.41 | 177,097 | 161,903 | 136,759 |

Boonville Natural Gas Corp.
Code Summary

Nov 2022

Service Type All Service Types Break Report Down Print Totals Only
 Cycle All Cycles Breakdown Adds By Service Type
 Account Range All Accounts Include Inactive Accounts
 Date Range Current Billing Inactive Accounts To Include Inactive Accounts With Arrears Shown In Billing
 Use Reading Factor
 Columns To Print Actual And NTA Usage
 Print Add On Usage

| Service | Rate | Number Active | Number Inactive | Charges | Arrears | Total | Usage | Actual Usage | NTA Usage |
|------------------|------------------------|---------------|-----------------|---------------|----------------|---------------|---------|--------------|-----------|
| GA Gas | 01 Residential Heat | 4,627 | 17 | \$213,296.96 | (\$153,305.71) | \$59,991.25 | 351,835 | 345,623 | 335,809 |
| | Billed Amounts | | | \$213,210.16 | (\$79,821.57) | \$133,388.59 | | | |
| | 02 Residential NonHeat | 22 | 0 | \$517.94 | (\$409.35) | \$108.59 | 505 | 499 | 388 |
| | 03 Comm Heat Grp 1 | 229 | 0 | \$12,782.40 | (\$2,606.58) | \$10,155.82 | 27,130 | 26,146 | 25,812 |
| | Billed Amounts | | | \$12,952.46 | (\$266.19) | \$12,686.27 | | | |
| | 04 Comm NonHeat Grp | 19 | 0 | \$4,065.94 | \$0.00 | \$4,065.94 | 13,822 | 12,346 | 354 |
| | 05 Industrial | 1 | 0 | \$0.00 | \$0.00 | \$0.00 | 1,629 | 965 | |
| | 23 Comm Heat Grp 2 | 150 | 0 | \$67,175.27 | (\$1,468.06) | \$65,707.21 | 227,886 | 192,589 | 219,362 |
| | Billed Amounts | | | \$67,244.30 | (\$194.31) | \$67,049.99 | | | |
| | 24 Comm NonHeat- Grp | 13 | 0 | \$50,421.92 | \$50.68 | \$50,472.60 | 188,623 | 113,669 | 173,782 |
| | 99 Company Use | 4 | 0 | \$0.00 | \$0.00 | \$0.00 | 124 | 122 | |
| | | 5,065 | 17 | \$348,240.43 | (\$157,739.02) | \$190,501.41 | 811,554 | 691,959 | |
| | Billed Totals | | | \$348,412.72 | (\$80,640.74) | \$267,771.98 | | | |
| SV Service Ch | 03 Nsf fee | 0 | 2 | \$0.00 | \$18.23 | \$18.23 | | | |
| | 08 New Connect Fee Ct | 0 | 1 | \$0.00 | \$80.00 | \$80.00 | | | |
| | 09 Collection fee-BILL | 0 | 1 | \$0.00 | \$20.00 | \$20.00 | | | |
| | 10 Deposit Interest | 6 | 0 | (\$244.29) | \$0.00 | (\$244.29) | | | |
| | | 6 | 4 | (\$244.29) | \$118.23 | (\$126.06) | | | |
| DP Deposit Ins | 10 Deposit Installment | 54 | 8 | \$4,226.83 | \$912.85 | \$5,139.68 | | | |
| IB Installment I | 01 Install Bill-Gas | 2 | 0 | \$58.97 | \$0.00 | \$58.97 | | | |
| Surcharge 1 | 04 Res Heat Gas Cost | 4,638 | 17 | \$199,754.63 | \$0.00 | \$199,754.63 | | | |
| | Billed Amounts | | | \$166,058.47 | \$0.00 | \$0.00 | | | |
| | 05 Res NoHeat Gas Co: | 18 | 0 | \$299.75 | \$0.00 | \$299.75 | | | |
| | 06 Comm Heat Gas Co: | 371 | 0 | \$146,153.43 | \$0.00 | \$146,153.43 | | | |
| | Billed Amounts | | | \$145,466.53 | \$0.00 | \$0.00 | | | |
| | 07 Comm NoHeat Gas C | 32 | 0 | \$110,080.01 | \$0.00 | \$110,080.01 | | | |
| | | 5,059 | 17 | \$456,287.82 | \$0.00 | \$456,287.82 | | | |
| | Billed Totals | | | \$441,904.76 | \$0.00 | \$0.00 | | | |
| Surcharge 2 | 08 Normal Temp Adj | 4,649 | 17 | (\$4,860.00) | \$0.00 | (\$4,860.00) | | | |
| | Billed Amounts | | | (\$4,601.40) | \$0.00 | \$0.00 | | | |
| | 09 CS NTA | 383 | 0 | (\$6,665.40) | \$0.00 | (\$6,665.40) | | | |
| | Billed Amounts | | | (\$6,650.70) | \$0.00 | \$0.00 | | | |
| | | 5,032 | 17 | (\$11,525.40) | \$0.00 | (\$11,525.40) | | | |
| | Billed Totals | | | (\$11,252.10) | \$0.00 | \$0.00 | | | |
| State Tax | 03 Indiana Sales Tax | 4,965 | 17 | \$50,327.84 | \$0.00 | \$50,327.84 | | | |
| | Billed Amounts | | | \$48,452.04 | \$0.00 | \$0.00 | | | |
| Penalty | 01 Penalty | 5,115 | 25 | \$23,478.31 | \$0.00 | \$23,478.31 | | | |
| | Billed Amounts | | | \$23,045.44 | \$0.00 | \$0.00 | | | |

Dec 2022

Boonville Natural Gas Corp.
Code Summary

Service Type All Service Types Break Report Down Print Totals Only
 Cycle All Cycles Breakdown Addons By Service Type
 Account Range All Accounts Include Inactive Accounts
 Date Range Current Billing Inactive Accounts To Include Inactive Accounts With Arrears Shown In Billing
 Use Reading Factor
 Columns To Print Actual And NTA Usage
 Print Add On Usage

| Service | Rate | Number Active | Number Inactive | Charges | Arrears | Total | Usage | Actual Usage | NTA Usage |
|----------------------|------------------------|---------------|-----------------|---------------------|-----------------------|---------------------|----------------|----------------|----------------|
| GA Gas | 01 Residential Heat | 4,640 | 21 | \$238,592.12 | (\$117,087.70) | \$119,504.42 | 397,404 | 389,186 | 455,889 |
| | Billed Amounts | | | \$238,064.73 | (\$49,926.09) | \$188,138.64 | | | |
| | 02 Residential NonHeat | 22 | 0 | \$812.23 | (\$547.19) | \$65.04 | 714 | 707 | 661 |
| | 03 Comm Heat Grp 1 | 232 | 0 | \$17,333.12 | (\$630.61) | \$16,702.51 | 43,297 | 41,854 | 49,150 |
| | Billed Amounts | | | \$17,473.77 | \$1,536.76 | \$19,010.53 | | | |
| | 04 Comm NonHeat Grp | 19 | 0 | \$623.89 | \$0.00 | \$623.89 | 857 | 775 | 994 |
| | 05 Industrial | 1 | 0 | \$0.00 | \$0.00 | \$0.00 | 2,979 | 1,766 | |
| | 23 Comm Heat Grp 2 | 149 | 0 | \$45,554.15 | \$52.51 | \$45,606.66 | 146,127 | 134,452 | 161,073 |
| | Billed Amounts | | | \$45,549.17 | \$1,022.80 | \$46,571.97 | | | |
| | 24 Comm NonHeat- Grp | 13 | 0 | \$2,738.73 | \$46.03 | \$2,784.76 | 8,261 | 6,302 | 8,791 |
| | 99 Company Use | 4 | 0 | \$0.00 | \$0.00 | \$0.00 | 196 | 194 | |
| | | 5,080 | 21 | \$303,454.24 | (\$118,166.96) | \$185,287.28 | 599,835 | 575,236 | |
| | Billed Totals | | | \$305,062.52 | (\$47,867.69) | \$257,194.83 | | | |
| SV Service Ch | 03 Nsf fee | 0 | 7 | \$0.00 | \$99.97 | \$99.97 | | | |
| | 10 Deposit Interest | 10 | 0 | (\$754.79) | \$0.00 | (\$754.79) | | | |
| | | 10 | 7 | (\$754.79) | \$99.97 | (\$654.82) | | | |
| DP Deposit Ins | 10 Deposit Installment | 59 | 15 | \$5,071.67 | \$1,582.32 | \$6,653.99 | | | |
| IB Installment I | 01 Install Bill-Gas | 2 | 0 | \$58.97 | \$30.32 | \$89.29 | | | |
| Surcharge 1 | 04 Res Heat Gas Cost | 4,650 | 21 | \$233,849.58 | \$0.00 | \$233,849.58 | | | |
| | Billed Amounts | | | \$222,592.26 | \$0.00 | \$222,592.26 | | | |
| | 05 Res NoHeat Gas Co: | 18 | 0 | \$381.86 | \$0.00 | \$381.86 | | | |
| | 06 Comm Heat Gas Co: | 374 | 0 | \$112,079.03 | \$0.00 | \$112,079.03 | | | |
| | Billed Amounts | | | \$111,098.41 | \$0.00 | \$111,098.41 | | | |
| | 07 Comm NoHeat Gas C | 32 | 0 | \$1,500.08 | \$0.00 | \$1,500.08 | | | |
| | | 5,074 | 21 | \$347,810.55 | \$0.00 | \$347,810.55 | | | |
| | Billed Totals | | | \$335,572.61 | \$0.00 | \$335,572.61 | | | |
| Surcharge 2 | 08 Normal Temp Adj | 4,662 | 21 | \$17,868.90 | \$0.00 | \$17,868.90 | | | |
| | Billed Amounts | | | \$17,006.70 | \$0.00 | \$17,006.70 | | | |
| | 09 CS NTA | 385 | 0 | \$6,949.20 | \$0.00 | \$6,949.20 | | | |
| | Billed Amounts | | | \$6,871.80 | \$0.00 | \$6,871.80 | | | |
| | | 5,047 | 21 | \$24,818.10 | \$0.00 | \$24,818.10 | | | |
| | Billed Totals | | | \$23,878.50 | \$0.00 | \$23,878.50 | | | |
| State Tax | 03 Indiana Sales Tax | 4,980 | 21 | \$41,783.27 | \$0.00 | \$41,783.27 | | | |
| | Billed Amounts | | | \$40,102.28 | \$0.00 | \$40,102.28 | | | |
| Penalty | 01 Penalty | 5,135 | 36 | \$19,870.75 | \$0.00 | \$19,870.75 | | | |
| | Billed Amounts | | | \$19,439.74 | \$0.00 | \$19,439.74 | | | |
| Overpayment | | 198 | 2 | \$0.00 | (\$32,599.73) | (\$32,599.73) | | | |
| Report Totals | | | | \$742,112.76 | (\$149,054.08) | \$593,058.68 | 599,835 | 575,236 | 676,558 |

Boonville Natural Gas Corporation
Step Rate Analysis - Monthly Detail
FROM: Alliance - Consumption Analysis Report

12-Month Total

Residential

| | Count | Alliance | Adjustment | Final | |
|---------------------|---------------|------------------|------------|------------------|-----------|
| <0 | - | - | - | - | |
| 0 | 5,344 | - | - | - | |
| 1 - 50 | 29,153 | 483,919 | 1,048,400 | 1,532,319 | |
| 51 - 100 | 12,140 | 895,076 | (165,600) | 729,476 | 2,261,795 |
| 101 - 150 | 5,719 | 696,004 | (416,450) | 279,554 | |
| 151 - 200 | 2,042 | 348,690 | (252,950) | 95,740 | |
| 201 - 250 | 642 | 141,899 | (107,150) | 34,749 | |
| 251 - 300 | 235 | 63,946 | (49,250) | 14,696 | |
| 301 - 400 | 150 | 51,091 | (41,000) | 10,091 | |
| 401 - 500 | 31 | 13,580 | (11,500) | 2,080 | |
| 501 - 1,000 | 5 | 2,712 | (500) | 2,212 | |
| 1,001 - 2,000 | 2 | 2,110 | - | 2,110 | |
| 2,001 - 3,000 | - | - | 2,000 | 2,000 | |
| 3,001 - 4,000 | - | - | 2,000 | 2,000 | |
| 4,001 - 5,000 | 1 | 4,561 | (3,000) | 1,561 | |
| > 5,000 | 1 | 9,450 | (5,000) | 4,450 | 451,243 |
| Group Total | 55,465 | 2,713,038 | - | 2,713,038 | |
| Code Summary totals | | | | | |

Commercial Group 1

| | Count | Alliance | | | |
|---------------------|--------------|----------------|----------|----------------|---------|
| <0 | - | - | - | - | |
| 0 | 773 | - | - | - | |
| 1 - 50 | 1,060 | 14,816 | 57,800 | 72,616 | |
| 51 - 100 | 372 | 27,563 | 20,600 | 48,163 | 120,779 |
| 101 - 150 | 226 | 27,993 | 5,300 | 33,293 | |
| 151 - 200 | 146 | 25,308 | (1,300) | 24,008 | |
| 201 - 250 | 106 | 23,690 | (5,900) | 17,790 | |
| 251 - 300 | 74 | 20,097 | (6,900) | 13,197 | |
| 301 - 400 | 91 | 31,149 | (13,200) | 17,949 | |
| 401 - 500 | 39 | 17,207 | (5,400) | 11,807 | |
| 501 - 1,000 | 74 | 49,596 | (23,000) | 26,596 | |
| 1,001 - 2,000 | 22 | 28,440 | (16,000) | 12,440 | |
| 2,001 - 3,000 | 2 | 4,782 | - | 4,782 | |
| 3,001 - 4,000 | 1 | 3,163 | - | 3,163 | |
| 4,001 - 5,000 | 1 | 4,326 | (2,000) | 2,326 | |
| > 5,000 | 2 | 11,262 | (10,000) | 1,262 | 168,613 |
| Group Total | 2,989 | 289,392 | - | 289,392 | |
| Code Summary totals | | | | | |

Commercial Group 2

| | Count | Alliance | | | |
|---------------------|--------------|------------------|-----------|------------------|-----------|
| <0 | - | - | - | - | |
| 0 | 277 | - | - | - | |
| 1 - 50 | 475 | 8,029 | 59,700 | 67,729 | |
| 51 - 100 | 95 | 6,901 | 50,200 | 57,101 | 124,830 |
| 101 - 150 | 98 | 12,200 | 40,250 | 52,450 | |
| 151 - 200 | 100 | 17,659 | 30,050 | 47,709 | |
| 201 - 250 | 88 | 19,836 | 23,050 | 42,886 | |
| 251 - 300 | 65 | 17,975 | 21,150 | 39,125 | |
| 301 - 400 | 115 | 39,918 | 28,800 | 68,718 | |
| 401 - 500 | 95 | 43,103 | 15,800 | 58,903 | |
| 501 - 1,000 | 278 | 197,417 | (9,000) | 188,417 | |
| 1,001 - 2,000 | 139 | 188,056 | (18,000) | 170,056 | |
| 2,001 - 3,000 | 35 | 89,849 | 16,000 | 105,849 | |
| 3,001 - 4,000 | 24 | 80,370 | (10,000) | 70,370 | |
| 4,001 - 5,000 | 7 | 32,261 | 27,000 | 59,261 | |
| > 5,000 | 55 | 697,368 | (275,000) | 422,368 | 1,326,112 |
| Group Total | 1,946 | 1,450,942 | - | 1,450,942 | |
| Code Summary totals | | | | | |

Transport

| | Count | Alliance | | | |
|----------------------------|----------|---------------|----------|---------------|--|
| <0 | - | - | - | - | |
| 0 | - | - | - | - | |
| 1 - 50 | - | - | 450 | 450 | |
| 51 - 100 | - | 8,402 | 450 | 8,852 | |
| 101 - 150 | - | - | 450 | 450 | |
| 151 - 200 | - | - | 450 | 450 | |
| 201 - 250 | - | - | 450 | 450 | |
| 251 - 300 | - | - | 450 | 450 | |
| 301 - 400 | - | - | 900 | 900 | |
| 401 - 500 | - | - | 900 | 900 | |
| 501 - 1,000 | 1 | 616 | 3,500 | 4,116 | |
| 1,001 - 2,000 | 2 | 3,767 | 4,000 | 7,767 | |
| 2,001 - 3,000 | 5 | 13,415 | (9,000) | 4,415 | |
| 3,001 - 4,000 | 1 | 3,131 | (3,000) | 131 | |
| 4,001 - 5,000 | - | - | - | - | |
| > 5,000 | - | - | - | - | |
| Group Total | 9 | 29,331 | - | 29,331 | |
| Code Summary totals | | | | | |
| Consumption Analysis Total | | | | | |

4,453,372

**BOONVILLE NATURAL GAS
DEGREE DAY ADJUSTMENT
JANUARY 1, 2022 through DECEMBER 31, 2022**

Pro Forma Calculation

Evansville

| MONTH | ACTUAL NOAA DAYS | 30-YEAR AVERAGE | VARIANCE | % VARIANCE | TEST YEAR VOLUME | | DEGREE DAY ADJ. | | ADD'L REVENUE | |
|--------------|------------------------|--------------------|--------------|------------|------------------|----------------|-----------------|---------------|---------------|---------------|
| | | | | | RES | COMM | RES | COMM | RES | COMM |
| JANUARY | 1,090 | 973 | -117 | -0.1202 | 58,396 | 29,416 | (6,594) | (2,750) | (2,461) | (717) |
| FEBRUARY | 826 | 769 | -57 | -0.0742 | 53,386 | 26,190 | (3,724) | (1,505) | (1,390) | (392) |
| MARCH | 522 | 575 | 53 | 0.0923 | 35,727 | 18,317 | 2,971 | 1,087 | 1,109 | 283 |
| APRIL | 313 | 261 | -52 | -0.199 | 26,353 | 18,605 | (4,564) | (2,443) | (1,703) | (637) |
| MAY | 38 | 73 | 35 | 0.4775 | 5,878 | 11,453 | 0 | 0 | 0 | 0 |
| JUNE | 0 | 4 | 4 | 0.9302 | 4,025 | 4,193 | 0 | 0 | 0 | 0 |
| JULY | 0 | 0 | 0 | 0 | 3,588 | 7,709 | 0 | 0 | 0 | 0 |
| AUGUST | 0 | 1 | 1 | 2 | 3,505 | 5,364 | 0 | 0 | 0 | 0 |
| SEPTEMBER | 45 | 34 | -11 | -0.3274 | 3,733 | 7,888 | 0 | 0 | 0 | 0 |
| OCTOBER | 253 | 237 | -16 | -0.0674 | 7,762 | 8,436 | (285) | (128) | (106) | (33) |
| NOVEMBER | 564 | 562 | -2 | -0.0036 | 29,140 | 16,608 | (93) | (37) | (35) | (10) |
| DECEMBER | 879 | 851 | -28 | -0.0329 | 39,812 | 19,854 | (1,194) | (438) | (446) | (114) |
| TOTAL | 4,530 | 4,340 | (190) | | 271,304 | 174,033 | -13,483 | -6,214 | -5,032 | -1,619 |

-6,651

**BOONVILLE NATURAL GAS
NTA BASE LOAD**

| | RESIDENTIAL | COMMERCIAL |
|--------------------------|-------------|------------|
| BASE LOAD: | | |
| July | 3,588 | 7,709 |
| August | 3,505 | 5,364 |
| Total base load | 7,093 | 13,073 |
| Days in base load period | 62 | 62 |
| Daily base load | 114 | 211 |
| Daily base load by month | | |
| January | 3,534 | 6,541 |
| February | 3,192 | 5,908 |
| March | 3,534 | 6,541 |
| April | 3,420 | 6,330 |
| October | 3,534 | 6,541 |
| November | 3,420 | 6,330 |
| December | 3,534 | 6,541 |

**BOONVILLE NATURAL GAS
DEGREE DAY ADJUSTMENT
JANUARY 1, 2022 through DECEMBER 31, 2022**

Test Year Calculation

Evansville

| MONTH | ACTUAL NOAA DAYS | 30-YEAR AVERAGE | VARIANCE | % VARIANCE | TEST YEAR VOLUME | | DEGREE DAY ADJ. | | ADD'L REVENUE | |
|--------------|------------------------|--------------------|-----------|------------|------------------|----------------|-----------------|---------------|---------------|-------------|
| | | | | | RES | COMM | RES | COMM | RES | COMM |
| JANUARY | 1,090 | 1,007 | -83 | -0.0824 | 58,396 | 29,416 | (4,521) | (1,885) | (1,687) | (491) |
| FEBRUARY | 826 | 795 | -31 | -0.039 | 53,386 | 26,190 | (1,958) | (791) | (731) | (206) |
| MARCH | 522 | 592 | 70 | 0.1182 | 35,727 | 18,317 | 3,805 | 1,392 | 1,420 | 363 |
| APRIL | 313 | 289 | -24 | -0.083 | 26,353 | 18,605 | (1,903) | (1,019) | (710) | (266) |
| MAY | 38 | 86 | 48 | 0.5581 | 5,878 | 11,453 | 0 | 0 | 0 | 0 |
| JUNE | 0 | 6 | 6 | 1 | 4,025 | 4,193 | 0 | 0 | 0 | 0 |
| JULY | 0 | 0 | 0 | 0 | 3,588 | 7,709 | 0 | 0 | 0 | 0 |
| AUGUST | 0 | 1 | 1 | 1 | 3,505 | 5,364 | 0 | 0 | 0 | 0 |
| SEPTEMBER | 45 | 46 | 1 | 0.0217 | 3,733 | 7,888 | 0 | 0 | 0 | 0 |
| OCTOBER | 253 | 256 | 3 | 0.0117 | 7,762 | 8,436 | 49 | 22 | 18 | 6 |
| NOVEMBER | 564 | 558 | -6 | -0.0108 | 29,140 | 16,608 | (278) | (111) | (104) | (29) |
| DECEMBER | 879 | 911 | 32 | 0.0351 | 39,812 | 19,854 | 1,273 | 467 | 475 | 122 |
| TOTAL | 4,530 | 4,547 | 17 | | 271,304 | 174,033 | -3,533 | -1,925 | -1,319 | -502 |

-1,821

**BOONVILLE NATURAL GAS
NTA BASE LOAD**

| | | RESIDENTIAL COMMERCIAL | |
|--------------------------|----------|------------------------|--------|
| BASE LOAD: | | | |
| | July | 3,588 | 7,709 |
| | August | 3,505 | 5,364 |
| Total base load | | 7,093 | 13,073 |
| Days in base load period | | 62 | 62 |
| Daily base load | | 114 | 211 |
| Daily base load by month | | | |
| | January | 3,534 | 6,541 |
| | February | 3,192 | 5,908 |
| | March | 3,534 | 6,541 |
| | April | 3,420 | 6,330 |
| | October | 3,534 | 6,541 |
| | November | 3,420 | 6,330 |
| | December | 3,534 | 6,541 |

Q 9.1: Referring to Applicant's response to OUCC Informal DR 4.8, parts (d.) and (f.), Applicant stated, "Should have been \$0.3720 per therm." Please confirm the correct rate is \$0.37320 per therm as confirmed in Applicant's response to OUCC Informal DR 4.8, part (b.).

A 9.2: **Confirmed**

Boonville Natural Gas Corporation
1425 North Rockport Road
Boonville, IN 47601

New Heating Degree Day Normals

| <u>Test Year:</u> | January 1, 2022 through December 31, 2022 | | | | <u>Location:</u> | Evansville, IN, USA | <u>30-Year Average:</u> | 1991 - 2020 | <u>Gas Rate:</u> | <u>Residential</u> \$3.73200 | <u>Commercial</u> \$2.60600 |
|-------------------|---|------------------------|-----------------|-------------------|-------------------------|---------------------|------------------------------|-------------------|---------------------------|---------------------------------|--------------------------------|
| <u>Month</u> | <u>Actual NOAA Days</u> | <u>30-Year Average</u> | <u>Variance</u> | <u>% Variance</u> | <u>Test Year Volume</u> | | <u>Degree Day Adjustment</u> | | <u>Additional Revenue</u> | | |
| | | | | | <u>Residential</u> | <u>Commercial</u> | <u>Residential</u> | <u>Commercial</u> | <u>Residential</u> | <u>Commercial</u> | |
| January | 1,090 | 973 | (117) | -12.0200% | 58,396 | 29,714 | (6,594) | (2,785) | (\$24,609) | (\$7,258) | |
| February | 826 | 769 | (57) | -7.4200% | 53,386 | 26,452 | (3,724) | (1,524) | (13,898) | (3,972) | |
| March | 522 | 575 | 53 | 9.2300% | 35,727 | 18,597 | 2,971 | 1,113 | 11,088 | 2,900 | |
| April | 313 | 261 | (52) | -19.9000% | 26,353 | 18,605 | (4,564) | (2,443) | (17,033) | (6,366) | |
| May | 38 | 73 | 35 | 47.7500% | 5,878 | 11,453 | 0 | 0 | - | - | |
| June | 0 | 4 | 4 | 93.0200% | 4,025 | 4,193 | 0 | 0 | - | - | |
| July | 0 | 0 | 0 | 0.0000% | 3,588 | 7,709 | 0 | 0 | - | - | |
| August | 0 | 1 | 1 | 200.0000% | 3,505 | 5,364 | 0 | 0 | - | - | |
| September | 45 | 34 | (11) | -32.7400% | 3,733 | 7,888 | 0 | 0 | - | - | |
| October | 253 | 237 | (16) | -6.7400% | 7,762 | 8,436 | (285) | (128) | (1,064) | (334) | |
| November | 564 | 562 | (2) | -0.3600% | 29,140 | 16,608 | (93) | (37) | (347) | (96) | |
| December | 879 | 851 | (28) | -3.2900% | 39,812 | 19,854 | (1,194) | (438) | (4,456) | (1,141) | |
| Total | 4,530 | 4,340 | (190) | | 271,304 | 174,874 | (13,483) | (6,242) | (\$50,319) | (\$16,267) | |

OUCC New Average Revenue Adjustment (\$66,586)

| NTA Base Load | | |
|----------------------------------|--------------------|-------------------|
| | <u>Residential</u> | <u>Commercial</u> |
| Base Load: | | |
| July | 3,588 | 7,709 |
| August | 3,505 | 5,364 |
| Total Base Load | 7,093 | 13,073 |
| Days in Base Load Period | 62 | 62 |
| Daily Base Load | 114 | 211 |
| Daily Base Load by Month: | | |
| January | 3,534 | 6,541 |
| February | 3,192 | 5,908 |
| March | 3,534 | 6,541 |
| April | 3,420 | 6,330 |
| October | 3,534 | 6,541 |
| November | 3,420 | 6,330 |
| December | 3,534 | 6,541 |

| Total OUCC Revenue Adjustment | |
|---|-------------------|
| OUCC New Average Revenue Adjustment (from above) | (\$66,586) |
| Less: OUCC Old Avg. Revenue Adjustment (from next page) | (18,203) |
| Total OUCC Revenue Adjustment | (\$48,383) |

(Continued on next page)

Boonville Natural Gas Corporation
1425 North Rockport Road
Boonville, IN 47601

Removal of Past Heating Degree Day Normal

| <u>Test Year:</u> | January 1, 2022 through December 31, 2022 | | | | <u>Location:</u> | Evansville, IN, USA | <u>30-Year Average:</u> | 1981 - 2010 | <u>Gas Rate:</u> | <u>Residential</u> \$3.73200 | <u>Commercial</u> \$2.60600 |
|-------------------|---|------------------------|-----------------|-------------------|-------------------------|---------------------|------------------------------|-------------------|---------------------------|---------------------------------|--------------------------------|
| <u>Month</u> | <u>Actual NOAA Days</u> | <u>30-Year Average</u> | <u>Variance</u> | <u>% Variance</u> | <u>Test Year Volume</u> | | <u>Degree Day Adjustment</u> | | <u>Additional Revenue</u> | | |
| | | | | | <u>Residential</u> | <u>Commercial</u> | <u>Residential</u> | <u>Commercial</u> | <u>Residential</u> | <u>Commercial</u> | |
| January | 1,090 | 1,007 | (83) | -8.2400% | 58,396 | 29,714 | (4,521) | (1,909) | (\$16,872) | (\$4,975) | |
| February | 826 | 795 | (31) | -3.9000% | 53,386 | 26,452 | (1,958) | (801) | (7,307) | (2,087) | |
| March | 522 | 592 | 70 | 11.8200% | 35,727 | 18,597 | 3,805 | 1,425 | 14,200 | 3,714 | |
| April | 313 | 289 | (24) | -8.3000% | 26,353 | 18,605 | (1,903) | (1,019) | (7,102) | (2,656) | |
| May | 38 | 86 | 48 | 55.8100% | 5,878 | 11,453 | 0 | 0 | - | - | |
| June | 0 | 6 | 6 | 100.0000% | 4,025 | 4,193 | 0 | 0 | - | - | |
| July | 0 | 0 | 0 | 0.0000% | 3,588 | 7,709 | 0 | 0 | - | - | |
| August | 0 | 1 | 1 | 100.0000% | 3,505 | 5,364 | 0 | 0 | - | - | |
| September | 45 | 46 | 1 | 2.1700% | 3,733 | 7,888 | 0 | 0 | - | - | |
| October | 253 | 256 | 3 | 1.1700% | 7,762 | 8,436 | 49 | 22 | 183 | 57 | |
| November | 564 | 558 | (6) | -1.0800% | 29,140 | 16,608 | (278) | (111) | (1,037) | (289) | |
| December | 879 | 911 | 32 | 3.5100% | 39,812 | 19,854 | 1,273 | 467 | 4,751 | 1,217 | |
| Total | 4,530 | 4,547 | 17 | | 271,304 | 174,874 | (3,533) | (1,926) | (\$13,184) | (\$5,019) | |

OUCC Outdated Average Revenue Adjustment (\$18,203)

| NTA Base Load | | |
|----------------------------------|--------------------|-------------------|
| | <u>Residential</u> | <u>Commercial</u> |
| Base Load: | | |
| July | 3,588 | 7,709 |
| August | 3,505 | 5,364 |
| Total Base Load | 7,093 | 13,073 |
| Days in Base Load Period | 62 | 62 |
| Daily Base Load | 114 | 211 |
| Daily Base Load by Month: | | |
| January | 3,534 | 6,541 |
| February | 3,192 | 5,908 |
| March | 3,534 | 6,541 |
| April | 3,420 | 6,330 |
| October | 3,534 | 6,541 |
| November | 3,420 | 6,330 |
| December | 3,534 | 6,541 |

| Total OUCC Revenue Adjustment | |
|--|-------------------|
| OUCC New Average Revenue Adjustment (from previous page) | (\$66,586) |
| Less: OUCC Old Avg. Revenue Adjustment (from above) | (18,203) |
| Total OUCC Revenue Adjustment | (\$48,383) |

(2) NATURAL GAS PURCHASED ADJUSTMENT

To adjust natural gas purchased to eliminate the cost of natural gas to be purchased from base rates.

| | <u>RATE</u> | |
|---|------------------|-----------------------|
| Test year sales - Therms | <u>4,453,372</u> | |
| | 4,453,372 | |
| Unaccounted for gas percentage - (3 year average from GCA schedule 11a) | <u>2%</u> | |
| Estimated unaccounted for gas - Therms | <u>89,067</u> | |
| Estimated purchases of system gas | 89,067 | |
| Anticipated cost of system gas | <u>\$ 0.3850</u> | |
| Total pro-forma cost of purchased gas | \$ 34,292 | |
| Less: test year purchased gas | <u>2,094,859</u> | |
| Total Adjustment Increase/(Decrease) | | <u>\$ (2,060,567)</u> |

| | | | | |
|--------|--------|-------|--------|------|
| Apr-23 | 14,958 | 1.991 | 29,781 | Spot |
| | 20,000 | 2.425 | 48,500 | |
| | 10,000 | 2.625 | 26,250 | |
| | - | - | - | |
| | - | - | - | |
| May-23 | - | 2.117 | - | Spot |
| | 20,000 | 2.425 | 48,500 | |
| | 20,000 | 2.625 | 52,500 | |
| | - | - | - | |
| | - | - | - | |
| Jun-23 | - | 2.181 | - | Spot |
| | 20,000 | 2.425 | 48,500 | |
| | 20,000 | 2.625 | 52,500 | |
| | - | - | - | |
| Jul-23 | - | 2.342 | - | Spot |
| | 20,000 | 2.425 | 48,500 | |
| | 20,000 | 2.625 | 52,500 | |
| | - | - | - | |
| Aug-23 | - | 2.413 | - | Spot |
| | 20,000 | 2.425 | 48,500 | |
| | - | - | - | |
| | - | - | - | |
| Sep-23 | 1,621 | 2.416 | 3,916 | Spot |
| | 10,000 | 2.425 | 24,250 | |
| | - | - | - | |
| | - | - | - | |
| Oct-23 | - | 2.547 | - | Spot |
| | 20,000 | 2.425 | 48,500 | |
| | - | - | - | |
| | - | - | - | |

| | | | | |
|--------|--------|-------|---------|------|
| | - | - | - | |
| Nov-23 | 15,748 | 2.999 | 47,228 | Spot |
| | 30,000 | 2.765 | 82,950 | |
| | - | - | - | |
| | - | - | - | |
| | - | - | - | |
| | - | - | - | |
| | - | - | - | |
| Dec-23 | 29,666 | 3.457 | 102,555 | Spot |
| | 30,000 | 2.765 | 82,950 | |
| | - | - | - | |
| | - | - | - | |
| | - | - | - | |
| | - | - | - | |
| | - | - | - | |
| | - | - | - | |

543,425

1,679,771

| | | |
|---------------------------------------|----|-------|
| Weighted Average price per Dth. | \$ | 3.091 |
| Estimated Transportation average cost | | 0.76 |
| Total estimated average cost of gas | \$ | 3.850 |

- Q 5.6:** Refer to Applicant's Workpaper Estimated Cost of Gas excel file:
- a. Please provide supporting documentation for the "Price per Dth" amounts for estimated purchases labeled "Spot" on the Estimated WACOG sheet for all months of July 2023 through December 2023. If the estimated price per Dth factored in NYMEX pricing, please provide the date NYMEX pricing was based upon for the estimation.
 - b. Please explain why the test year sales volume tab showing test year sales volumes do not match the actual sales volumes contained in Cause No. 37369 GCAs 128-130 for the months of January through December 2022.
 - c. Please explain why Petitioner's estimated WACOG sheet contains a total of 517,680 Dth, when the test year sales volume sheet contains a total of 419,773 Dth.

A 5.6:

- a. **The spot pricing used in the Estimated Cost of Gas Excel file was created based on NYMEX data from August 29, 2023. The source document is no longer available.**
- b. **The source of Dth sales in the included in the Estimated Cost of Gas Excel file was the step rate analysis. The difference between the step rate analysis and the GCA have been addressed in other data request responses.**
- c. **During multiple months the petitioner has fixed gas purchased that exceeds the volume of gas estimated to be sold. As the cost of these volumes will be included in gas cost, they were included in the schedule.**

Boonville Natural Gas Corporation
1425 North Rockport Road
Boonville, IN 47601

Estimated Cost of Gas for Calendar Year 2023

Calculation of Estimated Weighted Average Cost of Gas

| <u>Month</u> | <u>GCA</u> | <u>Type</u> | <u>Dekatherms</u> | <u>Price</u> | <u>Cost</u> | <u>Total Cost</u> |
|--------------|------------|-------------|-------------------|--|-----------------------|-----------------------|
| January | 128 | Spot | 3,000 | \$4.709 | \$14,127.00 | |
| January | 128 | Fixed | 30,000 | 2.785 | 83,550.00 | |
| January | 128 | Fixed | 20,000 | 6.375 | 127,500.00 | |
| January | 128 | Storage | 38,000 | 4.614 | 175,332.00 | |
| | | | | | | \$400,509.00 |
| February | 128 | Spot | 0 | 3.109 | 0.00 | |
| February | 128 | Fixed | 30,000 | 2.785 | 83,550.00 | |
| February | 128 | Fixed | 20,000 | 6.375 | 127,500.00 | |
| February | 128 | Storage | 27,000 | 4.614 | 124,578.00 | |
| | | | | | | 335,628.00 |
| March | 128 | Spot | 0 | 2.451 | 0.00 | |
| March | 128 | Fixed | 10,000 | 2.785 | 27,850.00 | |
| March | 128 | Fixed | 20,000 | 2.625 | 52,500.00 | |
| March | 128 | Storage | 16,000 | 4.614 | 73,824.00 | |
| | | | | | | 154,174.00 |
| April | 128 | Spot | 0 | 1.991 | 0.00 | |
| April | 128 | Fixed | 20,000 | 2.425 | 48,500.00 | |
| April | 128 | Fixed | 10,000 | 2.625 | 26,250.00 | |
| April | 128 | Storage | (3,000) | 2.492 | (7,475.10) | |
| | | | | | | 67,274.90 |
| May | 129 | Spot | 0 | 2.117 | 0.00 | |
| May | 129 | Fixed | 20,000 | 2.425 | 48,500.00 | |
| May | 129 | Fixed | 20,000 | 2.625 | 52,500.00 | |
| May | 129 | Storage | (25,000) | 2.525 | (63,125.00) | |
| | | | | | | 37,875.00 |
| June | 129 | Spot | 0 | 2.181 | 0.00 | |
| June | 129 | Fixed | 20,000 | 2.425 | 48,500.00 | |
| June | 129 | Fixed | 20,000 | 2.625 | 52,500.00 | |
| June | 129 | Storage | (30,000) | 2.525 | (75,750.00) | |
| | | | | | | 25,250.00 |
| July | 130 | Spot | 0 | 2.603 | 0.00 | |
| July | 130 | Fixed | 20,000 | 2.425 | 48,500.00 | |
| July | 130 | Fixed | 20,000 | 2.625 | 52,500.00 | |
| July | 130 | Storage | (30,000) | 2.525 | (75,750.00) | |
| | | | | | | 25,250.00 |
| August | 129 | Spot | 0 | 2.492 | 0.00 | |
| August | 129 | Fixed | 20,000 | 2.425 | 48,500.00 | |
| August | 129 | Storage | (10,000) | 2.425 | (24,250.00) | |
| | | | | | | 24,250.00 |
| September | 129 | Spot | 0 | 2.556 | 0.00 | |
| September | 129 | Fixed | 10,000 | 2.425 | 24,250.00 | |
| September | 129 | Storage | 3,000 | 3.275 | 9,825.00 | |
| | | | | | | 34,075.00 |
| October | 129 | Spot | 0 | 2.764 | 0.00 | |
| October | 129 | Fixed | 20,000 | 2.425 | 48,500.00 | |
| October | 129 | Storage | 1,000 | 3.275 | 3,275.00 | |
| | | | | | | 51,775.00 |
| November | 130 | Spot | 13,000 | 3.164 | 41,132.00 | |
| November | 130 | Fixed | 30,000 | 2.765 | 82,950.00 | |
| November | 130 | Storage | 8,000 | 3.275 | 26,200.00 | |
| | | | | | | 150,282.00 |
| December | 130 | Spot | 17,000 | 2.706 | 46,002.00 | |
| December | 130 | Fixed | 30,000 | 2.765 | 82,950.00 | |
| December | 130 | Storage | 21,000 | 3.275 | 68,775.00 | |
| | | | | | | 197,727.00 |
| Total | | | 439,000 | \$3.426 | \$1,504,069.90 | \$1,504,069.90 |
| | | | | Weighted Average Price | | \$3.426 |
| | | | | Estimated Transportation Average Price | | 0.759 |
| | | | | Total Estimated Average Cost of Gas | | \$4.185 |

(Continued on next page)

Boonville Natural Gas Corporation
1425 North Rockport Road
Boonville, IN 47601

Estimated Cost of Gas for Calendar Year 2023

Test Year Sales Volumes

| <u>Month</u> | <u>GCA</u> | <u>Residential</u> | <u>Commercial</u> | <u>Total Volume</u> |
|--------------|------------|--------------------|-------------------|---------------------|
| January | 128 | 58,396 | 29,714 | 88,110 |
| February | 128 | 53,386 | 26,452 | 79,838 |
| March | 128 | 35,727 | 18,597 | 54,324 |
| April | 128 | 26,353 | 18,605 | 44,958 |
| May | 129 | 5,878 | 11,453 | 17,331 |
| June | 129 | 4,025 | 4,193 | 8,218 |
| July | 130 | 3,588 | 7,709 | 11,296 |
| August | 129 | 3,505 | 5,364 | 8,869 |
| September | 129 | 3,733 | 7,888 | 11,621 |
| October | 129 | 7,762 | 8,436 | 16,199 |
| November | 130 | 29,140 | 16,608 | 45,748 |
| December | 130 | 39,812 | 19,854 | 59,666 |
| Total | | 271,304 | 174,874 | 446,177 |

Unaccounted for Gas Percentage

| <u>GCA</u> | <u>Schedule</u> | <u>Percentage</u> |
|----------------|-----------------|-------------------|
| 125 | Schedule IIA | 2.27% |
| 127 | Schedule IIA | 1.92% |
| 129 | Schedule IIA | 1.87% |
| Average | | 2.00% |

Cost of Gas Adjustment

To adjust natural gas purchased to eliminate the cost of natural gas to be purchased from base rates.

| | |
|---|--------------------------------|
| Test Year Sales (Therms) | 4,461,774 |
| Unaccounted for Gas Percentage (3-Year Average from GCA Schedule IIA) | <u>2.00%</u> |
| Estimated Unaccounted for Gas (Therms) | <u>89,235</u> |
| Estimated Purchases of System Gas | 89,235 |
| Anticipated Cost of System Gas | <u>\$0.419</u> |
| Total Pro-Forma Cost of Purchased Gas | 37,346.00 |
| Less: Test Year Purchased Gas | <u>2,094,859.00</u> |
| Total Adjustment Increase/(Decrease) | <u>(\$2,057,513.00)</u> |

BOONVILLE NATURAL GAS CORPORATION

Cause No. 45985-U

Prior Rate Case Amortization

| | Applicant | OUCC |
|---|----------------|----------------|
| Total Rate Case Cost Approved | \$ 231,575 | \$ 231,575 |
| Total months of amortization approved | <u>60</u> | <u>60</u> |
| Monthly Amortization | \$ 3,860 | \$ 3,860 |
| Months Amortized (10/29/2019 - 12/31/2022) | <u>26</u> | <u>38</u> |
| Total Amortized through the end of the test year | \$ 100,360 | \$ 146,680 |
| Additional months Amortized through the estimated date of new rate approval | <u>15</u> | <u>18</u> |
| Additional amortization | \$ 57,900 | \$ 69,480 |
| Total estimated amortization | <u>158,260</u> | <u>216,160</u> |
| Amount remaining to amortize | \$ 73,315 | \$ 15,415 |

OUCC Rate Case Expense Adjustment

| | | |
|--|---------------|---------------------------|
| Estimated cost of rate filing | \$ 30,000 | |
| Unamortized portion of prior rate case | <u>15,415</u> | |
| Total rate case costs to be recovered | \$ 45,415 | |
| Amortization period - years | <u>5</u> | |
| Annual amortization amount | \$ 9,083 | |
| Less: test year expense | <u>47,625</u> | |
| OUCC Adjustment - Increase/(Decrease) | | <u><u>\$ (38,542)</u></u> |

- Q 3.12: Please provide copies of all contracts or quotes obtained in relation to the following items for rate case expense:
- a. Legal Expenses
 - b. Accounting Expenses

A:

- a. An estimate for legal expenses was provided to Boonville during verbal discussions regarding case preparation.
- b. No contracts or quotes were obtained for this rate case.

- Q 6.1: In OUCC Informal DR 3.12, the OUCC asked for all contracts or quotes obtained in relation to legal expense for rate case expense. Applicant's response indicated an estimate for legal expenses was provided to Boonville during verbal discussions regarding case preparation. Please provide details of the verbal discussions, including whether the arrangement for legal fees is a fixed fee arrangement, as well as the billable rates and number of billable hours agreed to.

A 6.1 Objection:

Boonville objects to the request on the grounds and to the extent the request calls for the production of attorney work product and/or privileged attorney-client communications. Boonville further objects to the request on the grounds and to the extent the request seeks information that is confidential, proprietary, competitively sensitive, and/or trade secret. Subject to and without waiver of the foregoing objections, Boonville provides the following response.

Response:

Counsel for Boonville had multiple conversations with Boonville regarding this rate case filing including, among other topics, legal expense. The verbal discussions with Boonville resulted in an agreement to use a fixed fee arrangement. While no specific billable rates or number of billable hours were agreed to as part of the fixed fee arrangement, the agreed fixed fee amount was based on counsel's experience in prior rate case filings, counsel's understanding of how the OUCC processes "small-u" filings, counsel's estimate of the number of billable hours required to perform the work and B&T's standard billable rates in place at the time the fixed fee arrangement was negotiated.

- Q 6.2: In OUCC Informal DR 3.12, the OUCC asked for all contracts or quotes obtained in relation to accounting expense for rate case expense. Applicant's response indicated no contracts or quotes were obtained for this rate case. Please explain how accounting fees of \$20,000 were determined if no contract or quote was obtained.

A 6.2: Accounting fees were discussed during conversations in early January 2023 and again when discussing the filing of a small U rate case during the summer of 2023.

Q 6.5: Referring to Applicant's Prior Rate Case Amortization workpaper:

- a. Please confirm the months amortized of 10/29/2019 to 12/31/2022 results in 38 months instead of the 26 months noted in Applicant's workpaper.
- b. Please explain why Applicant indicated there are 15 additional months amortized through the estimated date of new rate approval.
- c. On what date does Applicant anticipate this Small Utility Application will be approved by the IURC?

A 6.5:

- a. Confirmed
- b. At the time of filing, 11 additional months had already passed. Petitioner chose to estimate 6 months of additional amortization as a conservative estimate to make the estimate accurate but not aggressive.
- c. The applicant doesn't have a specific estimate but realizes that it is possible even with a small U filing that the Office of the Utility Consumer Councilor can request a formal hearing.

Q 6.6: Referring to Applicant's Rate Case Expense Adjustment:

- a. Please confirm Applicant's rate case expense amortization is included in Account 406-000 – Amortization Expense.
- b. If subpart a. is confirmed, please explain why the general ledger shows \$47,625 of rate case expense amortization for 2022 in account 406-000, but Applicant has \$46,320 for its test year expense in the rate case expense adjustment.
- c. If subpart a. is not confirmed, please indicate the account to which Applicant books prior rate case amortization.

A 6.6:

- a. Confirmed
- b. The adjustment made was based rate case expense approved and included in rates. The amortization in the general ledger is based on the actual cost of the prior rate case which was higher than what was included in rates.
- c. N/A

Q 6.7: Refer to Applicant's adjustment 4(c) relating to the energy efficiency contribution for the NTA. The description of the adjustment states: "To adjust other operation and maintenance expense to remove energy efficiency contribution for NTA." However, the adjustment shows an increase of \$6,500. Please confirm the adjustment should be a decrease. If not confirmed, please explain why the amount should be an increase.

A 6.7: Confirmed

BOONVILLE NATURAL GAS CORPORATION
Cause No. 45985-U
Payroll Expense

To adjust other operations and maintenance expense for payroll expense.

| | | |
|--|--------------------|---------------------------|
| Applicant's total proforma payroll expense | \$ 1,388,527 | Attachment OUCC-7, page 3 |
| Less: Maintenance Salary | <u>(13,400)</u> | Attachment OUCC-7, page 3 |
| OUCC total pro forma payroll expense | \$ 1,375,127 | |
| Less test year payroll expense | <u>(1,261,367)</u> | |
| Total Payroll Increase | \$ 113,760 | |
| Percentage Expensed | 66% | |
| OUCC Adjustment - Increase/(Decrease) | <u>\$ 75,082</u> | |

Q 7.1: Referring to Applicant's pro forma payroll adjustment workpaper – contract labor section:

- a. Applicant lists 5 employees with test year wages for contract labor. However, the Apple Contracting Corp invoices reported in Account 923-000 – Outside Services of the general ledger show 4 employees. Please explain why there are 4 contract labor employees in the general ledger with test year wages, but 5 contract labor employees on the payroll workpaper with test year wages.
- j. If Applicant deems the pro forma payroll adjustment workpaper to be in error, please provide a corrected workpaper.

A 7.1:

- a. The 5 employees listed includes one terminated employee and the employee hired as a replacement for the terminated employee. Petitioner expected to have 4 contract employees going forward consisting of 3 customer service representatives and one maintenance person/groundskeeper. During the test year, petitioner was unable to hire a full time groundskeeper but will do so as soon as is practicable.
- j. Petitioner will note that hours included within the payroll adjustment were meant to include regular hours, PTO hours and holiday hours. Instead the calculation include regular hours, overtime hours and holiday hours. Attached is a corrected copy of the payroll adjustment workpaper.

BOONVILLE NATURAL GAS
Pro-Forma Payroll Adjustment

| EMPLOYEE ID | Regular Hours | Overtime Hours | Adjustment to Hours | Reference | Pro-Forma Wage Rates | Pro-Forma Wages | Test Year Wages | |
|----------------|---------------|----------------|---------------------|-----------|----------------------|-----------------|-----------------|------------|
| XXXXXXX | 2,159.50 | | | | 37.50 | 80,981.25 | 63,851.73 | |
| XXXXXXX | 2,155.75 | | | | 30.00 | 64,672.50 | 43,927.88 | |
| XXXXXXX | 2,223.25 | | | | 32.00 | 71,144.00 | 64,358.83 | |
| XXXXXXX | 2,144.75 | | | | 37.50 | 80,428.13 | 63,955.76 | |
| XXXXXXX | 2,218.75 | | | | 32.00 | 71,000.00 | 67,144.81 | |
| XXXXXXX | 673.96 | | (673.96) (1) | | - | - | 15,575.54 | |
| XXXXXXX | | | | | | 130,000.00 | 120,000.00 | |
| XXXXXXX | 1,315.75 | | 764.25 (2) | | 41.00 | 85,280.00 | 52,038.88 | |
| XXXXXXX | 2,083.75 | | | | 40.50 | 84,391.88 | 69,043.00 | |
| XXXXXXX | 2,071.00 | | | | 40.50 | 83,875.50 | 69,213.36 | |
| XXXXXXX | | | | | | 185,900.00 | 185,900.00 | |
| XXXXXXX | | | | | | 134,940.00 | 134,940.00 | |
| XXXXXXX | | | | | | 150,000.00 | 147,114.10 | |
| XXXXXXX | | | | | | 5,200.00 | 5,200.00 | |
| Contract Labor | | | | | | | | |
| XXXXXXX | 2,012.25 | | | | 34.84 | 70,106.79 | 58,440.95 | |
| XXXXXXX | 354.00 | 2.00 | (356.00) (1) | | | - | 10,924.89 | |
| XXXXXXX | 1,229.25 | - | (2) | | 28.14 | 34,591.10 | 31,174.73 | |
| XXXXXXX | 1,382.75 | | (2) | | 30.82 | 42,616.36 | 32,087.40 | |
| MAINTENANCE | | | 500.00 | | 26.80 | 13,400.00 | 26,475.46 | |
| Total | 22,024.71 | 2.00 | | | | 1,388,527.49 | 1,261,367.32 | 127,160.17 |

(1) Employee(s) were terminated during test-year, thus no pay is anticipated during pro-forma.

(2) Employee(s) were hired during test-year. LUDA is anticipated to be a full-time employee at 2,080 hours.

BOONVILLE NATURAL GAS CORPORATION

Cause No. 45985-U

Pension Expense

| Employee Name | Simple Match | Test Year Payroll | % Match | Proforma Payroll | Proforma Simple Match |
|----------------------|---------------------|--------------------------|----------------|-------------------------|------------------------------|
| | \$ 1,916 | \$ 63,852 | 3.00% | \$ 80,981 | \$ 2,429 |
| | 1,931 | 64,359 | 3.00% | 71,144 | 2,134 |
| | 1,919 | 63,956 | 3.00% | 80,428 | 2,413 |
| | 2,014 | 67,144 | 3.00% | 71,000 | 2,130 |
| | 467 | 15,576 | 3.00% | 0 | 0 * |
| | 3,428 | 120,000 | 3.00% | 130,000 | 3,900 |
| | 5,666 | 185,900 | 3.00% | 185,900 | 5,577 |
| | 4,048 | 134,940 | 3.00% | 134,940 | 4,048 |
| | 4,413 | 147,114 | 3.00% | 150,000 | 4,500 |
| | 742 | 52,039 | 3.00% | 85,280 | 2,558 |
| | 2,071 | 69,043 | 3.00% | 84,392 | 2,532 |
| | 2,076 | 69,213 | 3.00% | 83,876 | 2,516 |
| | | | | | \$ 34,738 |

*Terminated Employee

| | |
|---------------------------------------|-----------------|
| OUCC Pro Forma Pension Expense | \$ 34,738 |
| Less Test Year Pension Expense | (29,547) |
| OUCC Adjustment - Increase/(Decrease) | <u>\$ 5,191</u> |

- Q 6.9: Referring to Applicant's pro forma pension expense workpaper:
- a. Please explain why employee #1 on the pro forma pension expense workpaper has pro forma payroll of \$82,061.00, but the payroll workpaper shows pro forma payroll of \$80,981.25 for the same employee.
 - b. Please explain why employee #3 on the pro forma pension expense workpaper has pro forma payroll of \$81,500.50, but the payroll workpaper shows pro forma payroll of \$80,428.13 for the same employee.
 - c. Please explain why employee #6 on the pro forma pension expense workpaper has pro forma payroll of \$127,200.00, but the payroll workpaper shows pro forma payroll of \$130,000.00 for the same employee.
 - d. Please explain why employee #9 on the pro form pension expense workpaper has pro forma payroll of \$168,344.00, but the payroll workpaper shows pro forma payroll of \$150,000.00 for the same employee.
 - e. Please explain why employee #11 on the pro forma pension expense workpaper has pro forma payroll of \$85,433.75, but the payroll workpaper shows pro forma payroll of \$84,391.88 for the same employee.
 - f. Please explain why employee #12 on the pro forma pension expense workpaper has pro forma payroll of \$84,911.00, but the payroll workpaper shows pro forma payroll of \$83,875.50 for the same employee.
 - g. Please explain why employee #10 on the pro forma pension expense workpaper had a 1% match, when all other employees have a 3% match.

- A 6.9:
- a. Petitioner is unable to locate a workpaper entitled "pro forma pension expense workpaper" in its own records or in the filings on the IURC Online Services portal. To the extent that such a workpaper exists and it does not agree with the proforma payroll workpaper, that is in error. In order to explain any errors, petitioner would need to be provided with this workpaper.
 - b. See response for subpart a above.
 - c. See response for subpart a above.
 - d. See response for subpart a above.
 - e. See response for subpart a above.
 - f. See response for subpart a above.
 - g. This is an error and should be a 3% match.

BOONVILLE NATURAL GAS CORPORATION**Cause No. 45985-U****Bad Debt Expense**

To adjust other operation and maintenance expense to average bad debts

| | |
|---------------------------------------|------------------------|
| Twelve months ended December 31, 2023 | \$ 5,570 |
| Twelve months ended December 31, 2022 | 2,609 |
| Twelve months ended December 31, 2021 | <u>7,545</u> |
| 3 Year Average | \$ 5,242 |
| Less: Test Year Expense | <u>2,609</u> |
| OUCC Adjustment - Increase/(Decrease) | <u><u>\$ 2,633</u></u> |

Q 6.10: Refer to Applicant's adjustment 4(f) for bad debt expense.

- a. Applicant's workpaper indicates the large dollar amount written off in 2022 is two-fold. One due to the long moratorium on shutoffs due to the pandemic and the second due to writing off accounts when they were sent to the collection agency. Of the \$53,522 requested for 2022, please provide the total amount attributable to the long moratorium on shutoffs due to the pandemic, and the total amount attributable to writing off accounts when they were sent to the collection agency.
- b. Please explain how the \$53,522 was calculated.
- c. Please explain why Applicant used actual amounts recorded to Account 904-000 Uncollectible Accounts for calendar years 2018 – 2021 in its 5-year average but used a different amount than what was recorded in Account 904-000 Uncollectible Accounts for calendar year 2022 in its 5-year average.

A 6.10:

- a. The entry for \$53,522 included write offs of old A/R from multiple years. Attached is a summary of accounts by year. While the utility doesn't have an exact breakdown of why each account was past due, the write size of the write off for 2020 and 2021 is likely due to the long time frame during which the utility was unable to perform shut offs.
- b. See the attachment for this question entitled "DR 6-10 Bad Debt Calculation"
- c. As the amount covered multiple years, the write of prior years was removed from accounts receivable and retained earnings rather than expensed.

DR 6.10

**Boonville Natural Gas Corporation
Transactions by Account
As of December 31, 2023**

| Type | Date | Num | Name | Memo | Clr | Split | Debit | Credit | Original Amount | Balance |
|---|------------|----------|------|-------------------|-----|--------------------|------------------|-----------------|-----------------|------------------|
| Retained Earnings | | | | | | | | | | |
| Closing Entry | 12/31/2018 | | | | | | 25,534.11 | | | 25,534.11 |
| Closing Entry | 12/31/2019 | | | | | | 2,303.60 | | | 27,837.71 |
| Closing Entry | 12/31/2020 | | | | | | 15,530.22 | | | 43,367.93 |
| Closing Entry | 12/31/2021 | | | | | | 7,544.61 | | | 50,912.54 |
| Closing Entry | 12/31/2022 | | | | | | 2,809.43 | | | 53,521.97 |
| Total Retained Earnings | | | | | | | 53,521.97 | 0.00 | | 53,521.97 |
| 904-000 · Uncollectible accounts | | | | | | | | | | |
| General Journal | 01/25/2023 | Bad D... | | | | 142-000 · A/R G... | 86.52 | | 86.52 | 86.52 |
| Deposit | 02/10/2023 | | | CC | | 131-000 · Cash ... | | 21.20 | -21.20 | 65.32 |
| General Journal | 02/22/2023 | Bad D... | | Bad Debt W/O | | 142-000 · A/R G... | 435.90 | | 435.90 | 501.22 |
| Deposit | 03/02/2023 | | | CC | | 131-000 · Cash ... | | 66.39 | -66.39 | 434.83 |
| General Journal | 04/13/2023 | APR | | Turi 07-1640-05 | | 131-000 · Cash ... | | 66.33 | -66.33 | 368.50 |
| General Journal | 05/17/2023 | Bad D... | | | | 142-000 · A/R G... | 2,370.99 | | 2,370.99 | 2,739.49 |
| General Journal | 06/23/2023 | BadDe... | | APR Accounts | | 142-000 · A/R G... | 2,632.44 | | 2,632.44 | 5,371.93 |
| General Journal | 07/12/2023 | Bad D... | | 7-0860-2/7-086... | | 142-000 · A/R G... | 177.80 | | 177.80 | 5,549.73 |
| General Journal | 07/14/2023 | Bad D... | | | | 142-000 · A/R G... | 885.01 | | 885.01 | 6,434.74 |
| General Journal | 07/25/2023 | BadDe... | | | | 142-000 · A/R G... | 131.58 | | 131.58 | 8,566.32 |
| Deposit | 08/08/2023 | | | CC | | 131-000 · Cash ... | | 373.56 | -373.56 | 6,192.76 |
| Deposit | 08/14/2023 | | | Deposit | | 131-000 · Cash ... | | 120.37 | -120.37 | 6,072.39 |
| Deposit | 09/20/2023 | | | CC | | 131-000 · Cash ... | | 257.00 | -257.00 | 5,815.39 |
| Deposit | 10/13/2023 | | | CC | | 131-000 · Cash ... | | 205.15 | -205.15 | 5,610.24 |
| Deposit | 12/14/2023 | | | Deposit | | 131-000 · Cash ... | | 39.94 | -39.94 | 5,570.30 |
| Total 904-000 · Uncollectible accounts | | | | | | | 6,720.24 | 1,149.94 | | 5,570.30 |
| TOTAL | | | | | | | 60,242.21 | 1,149.94 | | 59,092.27 |

BOONVILLE NATURAL GAS CORPORATION**Cause No. 45985-U****Property Insurance Expense**

To adjust other operations and maintenance expense for property insurance.

| | |
|--|------------------------|
| Applicant's total proforma insurance expense | \$ 64,164 |
| Additional Invoice - Erie Insurance Exchange | 2,395 |
| Additional Invoice - Erie Insurance Exchange | 12,799 |
| Additional Invoice - Erie Insurance Exchange | <u>14,822</u> |
| OUCC total pro forma insurance expense | \$ 94,180 |
| Less test year property insurance | <u>86,244</u> |
| OUCC Adjustment - Increase/(Decrease) | <u><u>\$ 7,936</u></u> |

- Q 6.12: Referring to Applicant's adjustment 4(i), regarding property insurance.
- a. Please provide the following insurance invoices paid during the test year.
 1. Erie Insurance Exchange paid on 3/11/22 for Business Catastrophe Liability for \$2,395.
 2. Erie Insurance Exchange paid on 5/2/22 for Erie Secure Business Policy for \$12,799.
 3. Erie Insurance Exchange paid on 3/11/22 for Commercial Fleet for \$14,822.
 - b. Please explain why the items in subpart a. were not included in Petitioner's pro forma insurance expense.
 - c. Please provide all property insurance invoices paid during the 2023 calendar year.
- A 6.12:
- a. Requested invoices have been attached.
 - b. These items were omitted in error and should be included.
 - c. Requested invoice has been attached.

BOONVILLE NATURAL GAS CORPORATION**Cause No. 45985-U****Health Insurance Expense**

To adjust other operations and maintenance expense for health insurance.

| | |
|---|-------------------------|
| Applicant's 2023 health insurance expense | \$ 53,982 |
| Less test year health insurance | <u>28,392</u> |
| OUCC Adjustment - Increase/(Decrease) | <u><u>\$ 25,590</u></u> |

- Q 7.7: Referring to Applicant's adjustment 4(j), regarding health insurance:
- a. Please provide copies of all test year invoices paid for account 926-030 – Employee Health Insurance for health insurance, dental insurance, vision insurance and claim payments.
 - b. Please explain why the \$848.85 Tru Scripts rebate on 3/17/22 in Account 926-030 – Employee Health Insurance is not reflected on Applicant's health insurance workpaper.
 - c. Please explain why the \$776.35 Tru Scripts rebate on 6/8/22 in Account 926-030 – Employee Health Insurance is not reflected on Applicant's health insurance workpaper.
 - d. Please provide a break down between the Utility and Apple premiums for the \$28,904.06 credit recorded in the general ledger in Account 926-030 – Employee Health Insurance on 2/10/22.
 - e. Please explain why the \$23,268.86 credit to Account 926-030 – Employee Health Insurance on 2/10/22 is not reflected as a Reimbursement on Applicant's health insurance workpaper.
 - f. Please explain why the \$5,636.41 and \$10,809.30 credits for Apple and HVAC September 2022 Premiums on 8/22/22 in Account 926-030 – Employee Health Insurance are not reflected as a Reimbursement on Applicant's health insurance workpaper.
 - g. Please explain why the \$5,376.52 recorded on 12/12/22 in Account 926-030 – Employee Health Insurance is not reflected as a health insurance cost on Applicant's health insurance workpaper.
 - h. Please explain why the \$10,285.18 recorded on 12/16/22 in Account 926-030 – Employee Health Insurance is not reflected as a reinsurance cost on Applicant's health insurance workpaper.
 - i. Please explain why the \$14,904.49 recorded on 12/16/22 in Account 926-030 – Employee Health Insurance is not reflected as a claims payment on Applicant's health insurance workpaper.
 - j. Please provide a description of and explain the credit of \$34,682.94 recorded on 5/11/22 in Account 926-030 – Employee Health Insurance.
 - k. Please provide a general ledger printout of Account 926-030 – Employee Health Insurance for calendar year 2023.
 - l. Please explain Applicant's large decline in Account 926-030 – Employee Health Insurance from calendar year 2021 with a balance of \$109,568.04 to calendar year 2022 with a balance of \$28,392.12.

A 7.7: BNG will need a little more time to answer this question. We will provide the requested answers as soon as possible.

Addendum: reply to question 7.7

- A 7.7
- a: Copies of these invoices are attached to this email.
 - b. amount applied to a period outside of the test year.
 - c. amount applied to a period outside of the test year.
 - d: This entry includes payment for January and February invoices, with the breakdown as follows: Utility premiums of \$14,650.08 and Apple premiums of \$14,253.98.
 - e. and f. The amounts described in these two questions are not reimbursement. These are the “premiums” paid to the partially self-insured insurance plan manager. Monthly deposits of these “premiums” are deposited by each company to a separate checking account, from which the plan manager withdraws money to pay claims and the costs of managing the plan.
 - g. This was a payment for January 2023, but was mis-labeled in the memo section of the entry as January 2022, therefore it was not included in the test year.
 - h. and i. Same answer as e and f
 - j. This was a return of the balance in the Employee Health Plans account holdings for the partially self-insured plan. We changed from Employee Health Plans to Kentucky Health Administrators as managers of the plan February 1, 2022.
 - k. General ledger is attached to this response email.
 - l. The change simply reflects a reduced number and dollar amount of claims in 2022 compared to 2021.

Boonville Natural Gas Corporation
Transactions by Account
As of December 31, 2023

| Type | Date | Num | Name | Memo | Clr | Split | Debit | Credit | Balance |
|-------------------------------------|------------|---------------------|--------------------------------|---|-----|--|-----------|-----------|-----------|
| 926-030 - Employee health insurance | | | | | | | | | |
| Deposit | 01/04/2023 | | | True Scripts - 2022 Qtr 1 Rebate | | 131-050 - Health Insurance Account | | 884.95 | -884.95 |
| Check | 01/09/2023 | 41293 | Eric Lutz | Eric Lutz - health insurance | | 131-000 - Cash - Old National Checking | 545.00 | | -339.95 |
| Check | 01/12/2023 | 41312 | Employee Health Plans | RXDC fee for 2020-2021 | | 131-000 - Cash - Old National Checking | 1,000.00 | | 660.05 |
| Check | 01/12/2023 | | Boonville Natural Gas | RXDC fee for 2020-2021 | | 131-050 - Health Insurance Account | 1,000.00 | | 1,660.05 |
| General Journal | 01/12/2023 | 01/12/2023 | | Health Insurance | | 902-000 - Meter reading labor | | 921.77 | 738.28 |
| Deposit | 01/12/2023 | | | reimbursement from health account | | 131-000 - Cash - Old National Checking | | 1,000.00 | -261.72 |
| Bill | 01/23/2023 | 2302020939 | Paramount Dental | Group Dental/Vision Insurance Group 492416092023 - Inv 234-000 - A/P clearing account | | | 685.56 | | 423.84 |
| Bill | 01/23/2023 | 2302020937 | Paramount Dental | Group Dental Insurance Group 492406932023 - Inv # 230;234-000 - A/P clearing account | | | 126.51 | | 550.35 |
| Check | 01/24/2023 | | Kentucky Health Administrators | Invoice - BNG-2023 RUN OUT INVOICE | | 131-050 - Health Insurance Account | 5,184.00 | | 5,734.35 |
| General Journal | 01/26/2023 | 012623 | | Health Insurance | | 903-000 - Cust records & collections | | 921.77 | 4,812.58 |
| General Journal | 02/09/2023 | 2/9/23 | | Health Insurance | | 902-000 - Meter reading labor | | 676.01 | 4,136.57 |
| Bill | 02/10/2023 | Feb. 2023 Coverage | United Healthcare | Feb. 2023 Coverage | | 234-000 - A/P clearing account | 4,052.18 | | 8,188.75 |
| Deposit | 02/10/2023 | | | Apple February 2023 premiums | | 131-050 - Health Insurance Account | | 2,052.17 | 6,136.58 |
| Deposit | 02/10/2023 | | | HVAC February 2023 premiums | | 131-050 - Health Insurance Account | | 9,676.88 | -3,540.30 |
| Deposit | 02/10/2023 | | | Utility February 2023 premiums | | 131-050 - Health Insurance Account | | 4,052.18 | -7,592.48 |
| Check | 02/14/2023 | | | Apple March 2023 Premiums | | 131-050 - Health Insurance Account | 2,052.17 | | -5,540.31 |
| Check | 02/14/2023 | | | Utility March 2023 Premiums | | 131-050 - Health Insurance Account | 4,052.18 | | -1,488.13 |
| Check | 02/14/2023 | | | HVAC March 2023 Premiums | | 131-050 - Health Insurance Account | 9,676.88 | | 8,188.75 |
| Bill | 02/22/2023 | 2303020937 | Paramount Dental | Group Dental Insurance Group 492406932023 - Inv # 230;234-000 - A/P clearing account | | | 126.51 | | 8,315.26 |
| Bill | 02/22/2023 | 2303020939 | Paramount Dental | Group Dental/Vision Insurance Group 492416092023 - Inv 234-000 - A/P clearing account | | | 685.56 | | 9,000.82 |
| Bill | 02/23/2023 | March 2023 Coverage | United Healthcare | March 2023 Coverage | | 234-000 - A/P clearing account | 4,052.18 | | 13,053.00 |
| General Journal | 02/28/2023 | 02/3/23 | | Health Insurance | | 903-000 - Cust records & collections | | 676.01 | 12,376.99 |
| Deposit | 03/01/2023 | | | Apple March 2023 premiums | | 131-050 - Health Insurance Account | | 2,052.17 | 10,324.82 |
| Deposit | 03/01/2023 | | | Utility March 2023 premiums | | 131-050 - Health Insurance Account | | 4,052.18 | 6,272.64 |
| Deposit | 03/01/2023 | | | HVAC March 2023 premiums | | 131-050 - Health Insurance Account | | 9,676.88 | -3,404.24 |
| Bill | 03/08/2023 | April 2023 Coverage | United Healthcare | April 2023 Coverage | | 234-000 - A/P clearing account | 4,052.18 | | 647.94 |
| General Journal | 03/09/2023 | payroll ent | | Health Insurance | | 902-000 - Meter reading labor | | 676.01 | -28.07 |
| Bill | 03/21/2023 | 2304020939 | Paramount Dental | Group Dental/Vision Insurance Group 492416092023 - Inv 234-000 - A/P clearing account | | | 685.56 | | 657.49 |
| Bill | 03/21/2023 | 2304020937 | Paramount Dental | Group Dental Insurance Group 492406932023 - Inv # 230;234-000 - A/P clearing account | | | 126.51 | | 784.00 |
| General Journal | 03/23/2023 | payroll ent | | Health Insurance | | 903-000 - Cust records & collections | | 676.01 | 107.99 |
| Check | 03/27/2023 | EFT | | Apple March 2023 Premiums | | 131-050 - Health Insurance Account | 2,052.17 | | 2,160.16 |
| Check | 03/27/2023 | EFT | | Utility March 2023 Premiums | | 131-050 - Health Insurance Account | 4,052.18 | | 6,212.34 |
| Check | 03/27/2023 | EFT | | HVAC March 2023 Premiums | | 131-050 - Health Insurance Account | 9,676.88 | | 15,889.22 |
| Deposit | 03/29/2023 | | | Apple April 2023 premiums | | 131-050 - Health Insurance Account | | 2,052.17 | 13,837.05 |
| Deposit | 03/29/2023 | | | HVAC April 2023 premiums | | 131-050 - Health Insurance Account | | 4,052.18 | 9,784.87 |
| Deposit | 03/29/2023 | | | Utility April 2023 premiums | | 131-050 - Health Insurance Account | | 9,676.88 | 107.99 |
| General Journal | 04/06/2023 | payroll ent | | Health Insurance | | 902-000 - Meter reading labor | | 676.01 | -568.02 |
| Bill | 04/11/2023 | May 2023 Coverage | United Healthcare | May 2023 Coverage | | 234-000 - A/P clearing account | 4,052.18 | | 3,484.16 |
| Check | 04/11/2023 | EFT | United Healthcare | Apple April 2023 Premiums | | 131-050 - Health Insurance Account | 2,052.17 | | 5,536.33 |
| Check | 04/11/2023 | EFT | United Healthcare | Utility April 2023 Premiums | | 131-050 - Health Insurance Account | 4,052.18 | | 9,588.51 |
| Check | 04/11/2023 | EFT | United Healthcare | HVAC April 2023 Premiums | | 131-050 - Health Insurance Account | 9,676.88 | | 19,265.39 |
| Deposit | 04/12/2023 | | | Utility May 2023 Premiums | | 131-050 - Health Insurance Account | | 4,052.18 | 15,213.21 |
| Deposit | 04/12/2023 | | | HVAC May 2023 Premiums | | 131-050 - Health Insurance Account | | 10,729.20 | 4,484.01 |
| Deposit | 04/12/2023 | | | Apple May 2023 Premiums | | 131-050 - Health Insurance Account | | 2,052.17 | 2,431.84 |
| Check | 04/12/2023 | EFT | United Healthcare | Apple May 2023 Premiums | | 131-050 - Health Insurance Account | 2,052.17 | | 4,484.01 |
| Check | 04/12/2023 | EFT | United Healthcare | Utility May 2023 Premiums | | 131-050 - Health Insurance Account | 4,052.18 | | 8,536.19 |
| Check | 04/12/2023 | EFT | United Healthcare | HVAC May 2023 Premiums | | 131-050 - Health Insurance Account | 10,729.20 | | 19,265.39 |
| General Journal | 04/20/2023 | payroll ent | | Health Insurance | | 903-000 - Cust records & collections | | 676.01 | 18,589.38 |
| Bill | 05/01/2023 | 2305020937 | Paramount Dental | Group Dental Insurance Group 492406932023 - Inv # 230;234-000 - A/P clearing account | | | 126.51 | | 18,715.89 |
| Bill | 05/01/2023 | 2305020939 | Paramount Dental | Group Dental/Vision Insurance Group 492416092023 - Inv 234-000 - A/P clearing account | | | 685.56 | | 19,401.45 |
| General Journal | 05/04/2023 | payroll ent | | Health Insurance | | 902-000 - Meter reading labor | | 775.85 | 18,625.60 |
| Bill | 05/10/2023 | June 2023 Coverage | United Healthcare | June 2023 Coverage | | 234-000 - A/P clearing account | 5,104.50 | | 23,730.10 |
| General Journal | 05/18/2023 | payroll ent | | Health Insurance | | 903-000 - Cust records & collections | | 775.85 | 22,954.25 |
| Bill | 05/22/2023 | 2306020939 | Paramount Dental | Group Dental/Vision Insurance Group 492416092023 - Inv 234-000 - A/P clearing account | | | 685.56 | | 23,639.81 |
| Bill | 05/22/2023 | 2306020937 | Paramount Dental | Group Dental Insurance Group 492406932023 - Inv # 230;234-000 - A/P clearing account | | | 126.51 | | 23,766.32 |
| General Journal | 06/01/2023 | payroll ent | | Health Insurance | | 902-000 - Meter reading labor | | 775.85 | 22,990.47 |
| Deposit | 06/01/2023 | | | Utility June 2023 Premiums | | 131-050 - Health Insurance Account | | 5,104.50 | 17,885.97 |
| Deposit | 06/01/2023 | | | HVAC June 2023 Premiums | | 131-050 - Health Insurance Account | | 10,203.04 | 7,682.93 |
| Deposit | 06/01/2023 | | | Apple June 2023 Premiums | | 131-050 - Health Insurance Account | | 2,052.17 | 5,630.76 |
| Check | 06/07/2023 | EFT | United Healthcare | Apple June 2023 Premiums | | 131-050 - Health Insurance Account | 2,052.17 | | 7,682.93 |
| Check | 06/07/2023 | EFT | United Healthcare | Utility June 2023 Premiums | | 131-050 - Health Insurance Account | 5,104.50 | | 12,787.43 |
| Check | 06/07/2023 | EFT | United Healthcare | HVAC June 2023 Premiums | | 131-050 - Health Insurance Account | 10,203.04 | | 22,990.47 |

Boonville Natural Gas Corporation
Transactions by Account
As of December 31, 2023

| Type | Date | Num | Name | Memo | Clr | Split | Debit | Credit | Balance |
|-----------------|------------|----------------------|-------------------|--|-----|--------------------------------------|-----------|--------|-----------|
| Bill | 06/10/2023 | July 2023 Coverage | United Healthcare | July 2023 Coverage | | 234-000 - A/P clearing account | 4,578.34 | | 27,568.81 |
| General Journal | 06/15/2023 | 6/15/23 | | Health Insurance | | 903-000 - Cust records & collections | | 775.85 | 26,792.96 |
| Bill | 06/20/2023 | 2307020939 | Paramount Dental | Group Dental/Vision Insurance Group 492416092023 - Inv 234-000 | | A/P clearing account | 685.56 | | 27,478.52 |
| Bill | 06/20/2023 | 2307020937 | Paramount Dental | Group Dental Insurance Group 492406932023 - Inv # 230/234-000 | | A/P clearing account | 126.51 | | 27,605.03 |
| Deposit | 06/22/2023 | | | Utility July 2023 Premiums | | 131-050 - Health Insurance Account | 4,578.34 | | 23,026.69 |
| Deposit | 06/22/2023 | | | HVAC July 2023 Premiums | | 131-050 - Health Insurance Account | 10,203.04 | | 12,823.65 |
| Deposit | 06/22/2023 | | | Apple July 2023 Premiums | | 131-050 - Health Insurance Account | 4,234.17 | | 8,589.48 |
| General Journal | 06/29/2023 | payroll ent | | Health Insurance | | 903-000 - Cust records & collections | | 775.85 | 7,813.63 |
| Bill | 07/10/2023 | August 2023 Coverage | United Healthcare | August 2023 Coverage | | 234-000 - A/P clearing account | 6,368.38 | | 14,182.01 |
| Check | 07/10/2023 | EFT | United Healthcare | Apple July 2023 Premiums | | 131-050 - Health Insurance Account | 4,234.17 | | 18,416.18 |
| Check | 07/10/2023 | EFT | United Healthcare | Utility July 2023 Premiums | | 131-050 - Health Insurance Account | 4,578.34 | | 22,994.52 |
| Check | 07/10/2023 | EFT | United Healthcare | HVAC July 2023 Premiums | | 131-050 - Health Insurance Account | 10,203.04 | | 33,197.56 |
| General Journal | 07/13/2023 | payroll ent | | Health Insurance | | 902-000 - Meter reading labor | | 917.22 | 32,280.34 |
| Bill | 07/19/2023 | 2308020939 | Paramount Dental | Group Dental/Vision Insurance Group 492416092023 - Inv 234-000 | | A/P clearing account | 685.56 | | 32,965.90 |
| Bill | 07/19/2023 | 2308020937 | Paramount Dental | Group Dental Insurance Group 492406932023 - Inv # 230/234-000 | | A/P clearing account | 126.51 | | 33,092.41 |
| Deposit | 07/20/2023 | | | Utility August 2023 Premiums | | 131-050 - Health Insurance Account | 6,368.38 | | 26,724.03 |
| Deposit | 07/20/2023 | | | HVAC August 2023 Premiums | | 131-050 - Health Insurance Account | 10,203.04 | | 16,520.99 |
| Deposit | 07/20/2023 | | | Apple August 2023 Premiums | | 131-050 - Health Insurance Account | 3,143.17 | | 13,377.82 |
| Check | 07/26/2023 | EFT | United Healthcare | Apple August 2023 Premiums | | 131-050 - Health Insurance Account | 3,143.17 | | 16,520.99 |
| Check | 07/26/2023 | EFT | United Healthcare | Utility August 2023 Premiums | | 131-050 - Health Insurance Account | 6,368.38 | | 22,889.37 |
| Check | 07/26/2023 | EFT | United Healthcare | HVAC August 2023 Premiums | | 131-050 - Health Insurance Account | 10,203.04 | | 33,092.41 |
| General Journal | 07/26/2023 | payroll ent | | Health Insurance | | 903-000 - Cust records & collections | | 921.24 | 32,171.17 |
| General Journal | 08/10/2023 | payroll ent | | Health Insurance | | 902-000 - Meter reading labor | | 921.24 | 31,249.93 |
| Bill | 08/15/2023 | Sept 2023 Coverage | United Healthcare | Sept 2023 Coverage | | 234-000 - A/P clearing account | 5,473.36 | | 36,723.29 |
| Deposit | 08/15/2023 | | | Utility September 2023 Premiums | | 131-050 - Health Insurance Account | 5,473.36 | | 31,249.93 |
| Deposit | 08/15/2023 | | | HVAC September 2023 Premiums | | 131-050 - Health Insurance Account | 10,834.78 | | 20,415.15 |
| Deposit | 08/15/2023 | | | Apple September 2023 Premiums | | 131-050 - Health Insurance Account | 3,143.17 | | 17,271.98 |
| Check | 08/18/2023 | EFT | United Healthcare | Apple September 2023 Premiums | | 131-050 - Health Insurance Account | 3,143.17 | | 20,415.15 |
| Check | 08/18/2023 | EFT | United Healthcare | Utility September 2023 Premiums | | 131-050 - Health Insurance Account | 5,473.36 | | 25,888.51 |
| Check | 08/18/2023 | EFT | United Healthcare | HVAC September 2023 Premiums | | 131-050 - Health Insurance Account | 10,834.78 | | 36,723.29 |
| Bill | 08/22/2023 | 2309020937 | Paramount Dental | Group Dental Insurance Group 492406932023 - Inv # 230/234-000 | | A/P clearing account | 188.24 | | 36,911.53 |
| Bill | 08/22/2023 | 2309020939 | Paramount Dental | Group Dental/Vision Insurance Group 492416092023 - Inv 234-000 | | A/P clearing account | 872.02 | | 37,783.55 |
| General Journal | 08/24/2023 | payroll ent | | Health Insurance | | 903-000 - Cust records & collections | | 921.24 | 36,862.31 |
| General Journal | 09/07/2023 | payroll ent | | Health Insurance | | 902-000 - Meter reading labor | | 981.88 | 35,880.43 |
| Bill | 09/09/2023 | Oct 2023 Coverage | United Healthcare | Oct 2023 Coverage | | 234-000 - A/P clearing account | 5,473.36 | | 41,353.79 |
| Bill | 09/20/2023 | 2310020939 | Paramount Dental | Group Dental/Vision Insurance Group 492416092023 - Inv 234-000 | | A/P clearing account | 872.02 | | 42,225.81 |
| Bill | 09/20/2023 | 2310020937 | Paramount Dental | Group Dental Insurance Group 492406932023 - Inv # 231/234-000 | | A/P clearing account | 130.24 | | 42,356.05 |
| General Journal | 09/21/2023 | payroll ent | | Health Insurance | | 903-000 - Cust records & collections | | 981.88 | 41,374.17 |
| Deposit | 09/21/2023 | | | Utility October 2023 Premiums | | 131-050 - Health Insurance Account | 5,473.36 | | 35,900.81 |
| Deposit | 09/21/2023 | | | HVAC October 2023 Premiums | | 131-050 - Health Insurance Account | 11,834.31 | | 24,066.50 |
| Deposit | 09/21/2023 | | | Apple October 2023 Premiums | | 131-050 - Health Insurance Account | 2,013.49 | | 22,053.01 |
| General Journal | 10/05/2023 | 10/5/23 | | Health Insurance | | 902-000 - Meter reading labor | | 981.88 | 21,071.13 |
| Bill | 10/10/2023 | Nov 2023 Coverage | United Healthcare | Nov 2023 Coverage | | 234-000 - A/P clearing account | 5,473.36 | | 26,544.49 |
| Check | 10/10/2023 | EFT | United Healthcare | Apple October 2023 Premiums | | 131-050 - Health Insurance Account | 2,013.49 | | 28,557.98 |
| Check | 10/10/2023 | EFT | United Healthcare | Utility October 2023 Premiums | | 131-050 - Health Insurance Account | 5,473.36 | | 34,031.34 |
| Check | 10/10/2023 | EFT | United Healthcare | HVAC October 2023 Premiums | | 131-050 - Health Insurance Account | 11,834.31 | | 45,865.65 |
| Bill | 10/17/2023 | 2311020939 | Paramount Dental | Group Dental/Vision Insurance Group 492416092023 - Inv 234-000 | | A/P clearing account | 872.02 | | 46,737.67 |
| Bill | 10/17/2023 | 2311020937 | Paramount Dental | Group Dental Insurance Group 492406932023 - Inv # 231/234-000 | | A/P clearing account | 162.67 | | 46,900.34 |
| General Journal | 10/19/2023 | 10/19/23 | | Health Insurance | | 903-000 - Cust records & collections | | 981.88 | 45,918.46 |
| Deposit | 10/20/2023 | | | November 2023 Premiums | | 131-050 - Health Insurance Account | 5,473.36 | | 40,445.10 |
| Deposit | 10/20/2023 | | | November 2023 Premiums | | 131-050 - Health Insurance Account | 9,729.67 | | 30,715.43 |
| Deposit | 10/20/2023 | | | November 2023 Premiums | | 131-050 - Health Insurance Account | 2,578.33 | | 28,137.10 |
| Check | 10/20/2023 | EFT | United Healthcare | Apple November 2023 Premiums | | 131-050 - Health Insurance Account | 2,578.33 | | 30,715.43 |
| Check | 10/20/2023 | EFT | United Healthcare | Utility November 2023 Premiums | | 131-050 - Health Insurance Account | 5,473.36 | | 36,188.79 |
| Check | 10/20/2023 | EFT | United Healthcare | HVAC November 2023 Premiums | | 131-050 - Health Insurance Account | 9,729.67 | | 45,918.46 |
| General Journal | 11/02/2023 | payroll ent | | Health Insurance | | 902-000 - Meter reading labor | | 981.88 | 44,936.58 |
| Bill | 11/13/2023 | Dec 2023 Coverage | United Healthcare | Dec 2023 Coverage | | 234-000 - A/P clearing account | 5,473.36 | | 50,409.94 |
| Deposit | 11/14/2023 | | | Utility | | 131-050 - Health Insurance Account | 5,473.36 | | 44,936.58 |
| Deposit | 11/14/2023 | | | HVAC | | 131-050 - Health Insurance Account | 9,490.98 | | 35,445.60 |
| Deposit | 11/14/2023 | | | December Premiums | | 131-050 - Health Insurance Account | 2,578.33 | | 32,867.27 |
| Check | 11/14/2023 | EFT | United Healthcare | Apple December 2023 Premiums | | 131-050 - Health Insurance Account | 2,578.33 | | 35,445.60 |
| Check | 11/14/2023 | EFT | United Healthcare | Utility December 2023 Premiums | | 131-050 - Health Insurance Account | 5,473.36 | | 40,918.96 |
| Check | 11/14/2023 | EFT | United Healthcare | HVAC December 2023 Premiums | | 131-050 - Health Insurance Account | 9,490.98 | | 50,409.94 |

Boonville Natural Gas Corporation
Transactions by Account
As of December 31, 2023

| Type | Date | Num | Name | Memo | Clr | Split | Debit | Credit | Balance |
|---|------------|--------------------|-------------------|---|-----|--------------------------------------|-------------------|-------------------|------------------|
| General Journal | 11/16/2023 | 11/16/23 | | Health Insurance | | 903-000 - Cust records & collections | | 981.88 | 49,428.06 |
| Bill | 11/21/2023 | 2312020939 | Paramount Dental | Group Dental/Vision Insurance Group 492416092023 - Inv 234-000 - A/P clearing account | | | 872.02 | | 50,300.08 |
| Bill | 11/21/2023 | 2312020937 | Paramount Dental | Group Dental Insurance Group 492406932023 - Inv # 231;234-000 - A/P clearing account | | | 141.05 | | 50,441.13 |
| General Journal | 11/30/2023 | payroll ent | | Health Insurance | | 903-000 - Cust records & collections | | 981.88 | 49,459.25 |
| Bill | 12/13/2023 | Jan. 2024 Coverage | United Healthcare | Jan. 2023 Coverage | | 234-000 - A/P clearing account | 5,473.36 | | 54,932.61 |
| General Journal | 12/14/2023 | payroll ent | | Health Insurance | | 902-000 - Meter reading labor | | 981.88 | 53,950.73 |
| Deposit | 12/15/2023 | | | Utility | | 131-050 - Health Insurance Account | | 5,473.36 | 48,477.37 |
| Deposit | 12/15/2023 | | | HVAC | | 131-050 - Health Insurance Account | | 11,202.98 | 37,274.39 |
| Deposit | 12/15/2023 | | | Apple | | 131-050 - Health Insurance Account | | 2,578.33 | 34,696.06 |
| Check | 12/22/2023 | EFT | United Healthcare | Apple January 2024 Premiums | | 131-050 - Health Insurance Account | 2,578.33 | | 37,274.39 |
| Check | 12/22/2023 | EFT | United Healthcare | Utility January 2024 Premiums | | 131-050 - Health Insurance Account | 5,473.36 | | 42,747.75 |
| Check | 12/22/2023 | EFT | United Healthcare | HVAC January 2024 Premiums | | 131-050 - Health Insurance Account | 11,202.98 | | 53,950.73 |
| Bill | 12/27/2023 | 2401020937 | Paramount Dental | Group Dental Insurance Group 492406932023 - Inv # 240;234-000 - A/P clearing account | | | 141.05 | | 54,091.78 |
| Bill | 12/27/2023 | 2401020939 | Paramount Dental | Group Dental/Vision Insurance Group 492416092023 - Inv 234-000 - A/P clearing account | | | 872.02 | | 54,963.80 |
| General Journal | 12/28/2023 | 12/28/23 | | Health Insurance | | 903-000 - Cust records & collections | | 981.88 | 53,981.92 |
| Total 926-030 - Employee health insurance | | | | | | | | | |
| TOTAL | | | | | | | <u>291,781.84</u> | <u>237,799.92</u> | <u>53,981.92</u> |

BOONVILLE NATURAL GAS CORPORATION**Cause No. 45985-U****Employee Gifts and Events**

| | | |
|---|----|--------------------------|
| Employee Christmas Gifts | \$ | 172 |
| Charitable Contributions Made on Credit Cards | | 656 |
| | | |
| Music Subscriptions from General Ledger | | |
| 1/1/22 Napster | \$ | 15 |
| 2/1/22 Napster | | 15 |
| 3/3/22 Napster | | 15 |
| 4/1/22 Napster | | 15 |
| 5/2/22 Napster | | 15 |
| 6/1/22 Napster | | 15 |
| 7/1/22 Napster | | 15 |
| 8/1/22 Sirius | | 280 |
| 8/1/22 Napster | | 15 |
| 9/1/22 Sirius | | 561 |
| 9/1/22 Napster | | 15 |
| 10/1/22 Napster | | 15 |
| 11/1/22 Napster | | 15 |
| 12/1/22 Napster | | 15 |
| Total Music Subscriptions | | <u>1,021</u> |
| | | |
| OUCC Adjustment - Increase/(Decrease) | | <u><u>\$ (1,849)</u></u> |

Q 6.13: Referring to Applicant's adjustment 4(k), regarding employee gifts and events. Please provide a list with detailed information, including a description of the items included, and what account each item was recorded to in the general ledger.

| | | |
|---------|---|----------|
| A 6.13: | Employee Christmas gifts | \$171.92 |
| | Charitable contributions made on credit cards | \$656.00 |
| | Music subscriptions | \$960.00 |

BOONVILLE NATURAL GAS CORPORATION

Cause No. 45985-U

Lobbying Fees

To adjust other operations and maintenance expense for lobbying fees.

| | | |
|---|----|------------------------|
| Indiana Energy Association - March 15, 2022 | \$ | 205 |
| Indiana Energy Association - August 25, 2022 | | 586 |
| Indiana Energy Association - September 15, 2022 | | 586 |
| Indiana Energy Association - December 15, 2022 | | 638 |
| Total Paid | \$ | <u>2,015</u> |
| Amount Allocated to Lobbying | | <u>15%</u> |
| | | |
| OUCC Adjustment - Increase/(Decrease) | | <u><u>\$ (302)</u></u> |

Note: The December 15, 2022 dues were for the first quarter 2023.

The first quarter 2022 dues were paid in 2021, and not included in the test year expenses.

Four quarters of dues are included in the test year, so the 15% for lobbying fees should be removed from all four quarters.

- Q 6.14: Referring to Account 921-004 – Membership Dues and Fees:
- a. Please provide all invoices paid during the test year for Indiana Energy Association Inc.
 - b. Please explain how the monthly subscription to Napster of \$14.99 per month relates to the provision of natural gas, and whether this cost was left in the revenue requirements requested in this case. If this expense was removed, please provide details showing the removal.
 - c. Please explain how the Sirius subscription for \$280.43 on 8/1/22 and \$560.86 on 9/1/22 relates to the provision of natural gas, and whether this cost was left in the revenue requirements requested in this case. If this expense was removed, please provide details showing the removal.
 - d. Please explain the purpose of the \$219.00 paid to American Express on 3/3/22 for the Society of Human Resources, Inc, and how it relates to the provision of natural gas.
 - e. Please explain the purpose of the \$500.00 paid to American Express on 11/1/22 for Annual Membership Renewal Fees (x2), and how it relates to the provision of natural gas.
- A 6.14:
- a. IEA invoices are attached.
 - b. See note for 6.13. These expenses have already been removed.
 - c. See note for 6.13. These expenses have already been removed.
 - d. The Society for Human Resource Management (SHRM) is an organization that helps companies keep current with labor regulations. Additionally, the organization provides resources for hiring and managing human resource challenges. SHRM is the premiere association for things related to human resources and has hundreds of thousands of members. While membership in this organization is not strictly required for the provision of gas services to the extent that management of the utility is more efficient and compliant with laws and regulations, it is a benefit to both the utility and the customers.
 - e. This is the annual credit card fee, and applicant uses this credit card for multiple business expenses.



MEMBERSHIP DUES STATEMENT

Date: March 15, 2022

To : John Lewellyn
President
Boonville Natural Gas Corporation
1425 North Rockport Road
Boonville, Indiana 47601-2380

SECOND QUARTER 2022 DUES STATEMENT

| | |
|---|------------------------|
| Quarterly Dues Assessment: | \$585.64 |
| 2021 Carryover Credit | (380.35) |
| Total Second Quarter Dues Assessment | <u>\$205.29</u> |

Please make checks payable to:

Indiana Energy Association, Inc.

Please remit to:

Indiana Energy Association, Inc.
One American Square
Suite 1600
Indianapolis, Indiana 46282

The Indiana Energy Association, Inc. is a 501(c)(6) trade organization under the Internal Revenue Code. Contributions to the Indiana Energy Association, Inc. may be deductible as ordinary and necessary business expenses subject to restrictions imposed as a result of association lobbying activities. The Indiana Energy Association estimates that the non-deductible portion of your dues allocable to lobbying to be 15%.



MEMBERSHIP DUES STATEMENT

Date: June 15, 2022

To : John Lewellyn
President
Boonville Natural Gas Corporation
1425 North Rockport Road
Boonville, Indiana 47601-2380

THIRD QUARTER 2022 DUES STATEMENT

Quarterly Dues Assessment:

\$585.64

Please make checks payable to:

Indiana Energy Association, Inc.

Please remit to:

Indiana Energy Association, Inc.
One American Square
Suite 1600
Indianapolis, Indiana 46282

The Indiana Energy Association, Inc. is a 501(c)(6) trade organization under the Internal Revenue Code. Contributions to the Indiana Energy Association, Inc. may be deductible as ordinary and necessary business expenses subject to restrictions imposed as a result of association lobbying activities. The Indiana Energy Association estimates that the non-deductible portion of your dues allocable to lobbying to be 15%.



MEMBERSHIP DUES STATEMENT

Date: September 15, 2022

To : John Lewellyn
President
Boonville Natural Gas Corporation
1425 North Rockport Road
Boonville, Indiana 47601-2380

FOURTH QUARTER 2022 DUES STATEMENT

Quarterly Dues Assessment:

\$585.62

Please make checks payable to:

Indiana Energy Association, Inc.

Please remit to:

Indiana Energy Association, Inc.
One American Square
Suite 1600
Indianapolis, Indiana 46282

The Indiana Energy Association, Inc. is a 501(c)(6) trade organization under the Internal Revenue Code. Contributions to the Indiana Energy Association, Inc. may be deductible as ordinary and necessary business expenses subject to restrictions imposed as a result of association lobbying activities. The Indiana Energy Association estimates that the non-deductible portion of your dues allocable to lobbying to be 15%.

BOONVILLE NATURAL GAS CORPORATION**Cause No. 45985-U****Miscellaneous General Expenses**

To adjust other operations and maintenance expense for miscellaneous general expenses.

| | |
|---|--------------------------|
| Account 921-018 - Penalties | \$ 1,288 |
| Account 930-020 - Damage Prevention Golf Outing | 485 |
| Account 893-000 - Proving of Meters - Wrong Amount Invoiced | 875 |
| Account 921-011 - Travel Meals and Entertainment - Employee Gifts | <u>284</u> |
| OUCC Adjustment - Increase/(Decrease) | <u><u>\$ (2,932)</u></u> |

- Q 8.6: Referring to Account 921-018 – Penalties, please provide a description and explanation of the 2 charges included in this account listed below.
- a. Accrue URT payable on 12/31/22 for \$1,252.55; and
 - b. Accrue income taxes on 12/31/22 for \$35.00.

A 8.6: Attached is the last page of the 2022 URT-1 return that shows the penalty being assessed on the late payment of a URT estimated tax payment. The 4th quarter tax payment was made after the due date. The \$1,266 included both penalty & interest. The \$35 penalty was an estimated income tax penalty for being late on one of the estimated income tax payments during the year.

- Q 8.8: Referring to Account 930-020 – Miscellaneous Expense, please provide each invoice and a description and explanation of each charge included in this account listed below.
- a. US Treasury on 1/5/22 for \$244.98.
 - b. BNG HVAC on 2/1/22 for \$500.00.
 - c. Cardmember Services on 4/13/22 for \$1,320.00.
 - d. Cardmember Services on 11/13/22 for \$55.60.
 - e. Cardmember Services on 11/13/22 for \$485.00.

- A 8.8:
- a. Form 941 taxes
 - b. A customer paid a bill for BNG HVAC using the utility's online payment system by mistake. This check was to render that amount to BNG HVAC.
 - c. Corrosion school registration
 - d. Charitable contributions (Toys 4 Tots)
 - e. Damage prevention meeting event

- Q 10.3: In its supplemental response to OUCC Informal Data Request 8.2, Applicant stated: "Given the increased number of larger, commercial meters and the desire to ensure accuracy of gas delivery, Boonville anticipates incurring proving expenses at least every other year, if not more frequently."
- a. Please provide the results of the proving of these meters for this specific invoice to USDI on 12/13/22 for \$18,120. How many meters were found to be inaccurate as a result of this proving?
 - b. Please confirm 90 commercial meters were proved for this charge. If not confirmed, please state the number of commercial meters proved.
 - c. There are three parts to the invoice provided: labor, mileage, and meter fee. Please explain the purpose of the \$25 fee per meter on the invoice.
 - d. Please state the total number of commercial meters Applicant had as of December 31, 2022.
 - e. Please state amounts and dates paid for proving of commercial meters for the time period of January 1, 2010 through December 31, 2022.
 - f. Please state the current age of Applicant's current commercial meters.

A 10.3:

- a. The requested results of meter proving are attached to the email accompanying this response.
- b. In gathering documentation for this response, applicant learned of a billing error that it is now seeking to correct. Only 55 meters were proved for this charge. Originally, applicant had planned for 90 to be proved, but time constraints forced efforts to be cut short. It seems that the original planned quantity was billed rather than the actual quantity proved. The correct amount of labor and travel has been charged. Applicant is seeking a refund of \$875 (\$25 per meter times 35 meters not proved), and this amount should be removed from test year expenses.
- c. This question asks the applicant to explain and/or justify the billing practices of a third party, which it is unable to do. When arranging for meter proving, applicant was informed that it would be charged for labor, mileage, and a fee per meter, and this arrangement was accepted. Applicant does not know why USDI chooses to charge a fee per meter as opposed to some other billing scheme.
- d. A report cannot be generated from our billing system for a number of meters of particular rate class at a particular time. We have attached a report that indicates the current number of number of meters in place that would apply to all customer types that would be on commercial rates as of 02/26/2024.
- e. Applicant has attached a printout of records it could easily locate in its account system for the 12-year period stretching back 14 years from now as well as few that its vendor was able to find quickly. Applicant knows there are more invoices for meter proving, particularly covering the period between 2013 and 2022, and has asked its vendor (USDI) to begin trying to locate these records. This does require manual review of every single invoice and will take some additional time. Applicant anticipates that it should be able to provide more invoices by 3/8/2024.
- f. A report cannot be generated from our billing system that indicates the age of all meters of a particular rate class. We have attached a report that indicates install date of all meters in applicant's the system, including commercial meters. Applicant routinely changes all meters between 14 and 15 years after installation.

Q 10.4: Referring to Applicant's response to OUCC Informal Data Request 8.4, regarding Account 921-011, please provide a detailed explanation of each of the following charges, including, but not limited to, the purpose of the charge, or the meeting that occurred:

- a. Papa Johns on 1/13/22 for \$219.02.
- b. Libs on 3/14/22 for \$283.55.
- c. Legendz on 5/13/22 for \$200.83.
- d. Legendz on 5/13/22 for \$214.00.
- e. 33 Brickstreet on 5/13/22 for \$311.53.
- f. Tequila Cowboy on 8/13/22 for \$234.75.
- g. Texas Roadhouse on 8/13/22 for \$214.86.

- h. 33 Brickstreet on 11/13/22 for \$260.00.
- i. 33 Brickstreet on 11/13/22 for \$288.97.

A 10.4:

- a. This was for the purchase of pizza to feed employees and a trainer from USDI, Daniel Deimel, during a training session at our office over the use of new software for mapping and pipeline safety forms (FieldMaps and Survey123).
- b. Every year for Valentine's Day, our Operations Manager buys chocolates for all the women that work in the office. This charge is for these chocolates for Valentine's Day 2022.
- c. This is a restaurant in French Lick where employees ate during travel for the annual IEA Energy Conference.
- d. This is a restaurant in French Lick where employees ate during travel for the annual IEA Energy Conference.
- e. This is a restaurant in French Lick where employees ate during travel for the annual IEA Energy Conference.
- f. This is a restaurant in Pittsburgh where employees ate during travel for American Meter Measurement School. Training covered issued related to gas metering fundamentals, types of meters, correctors, chart drives, etc.
- g. This is a restaurant in Pittsburgh where employees ate during travel for American Meter Measurement School. Training covered issued related to gas metering fundamentals, types of meters, correctors, chart drives, etc.
- h. This is a restaurant in French Lick where employees ate during travel for the Midwest Damage Prevention conference.
- i. This is a restaurant in French Lick where employees ate during travel for the Midwest Damage Prevention conference.

BOONVILLE NATURAL GAS CORPORATION

Cause No. 45985-U

Outside Services

To adjust other operations and maintenance expense for outside services.

| | |
|---|---------------------------|
| Vowells & Schaaf, LLC CPAs - Gift Tax Returns | \$ 1,950 |
| Somerset CPAs - Business Valuation Services | 15,000 |
| Mallor Grodner LLP - Valuation and Business Continuation Plan | <u>4,740</u> |
| OUCC Adjustment - Increase/(Decrease) | <u><u>\$ (21,690)</u></u> |

- Q 10.9: In response to OUCC Informal Data Request 8.7, subpart r, Applicant provided an invoice from Vowells & Schaaf, LLP CPAs for \$1,950 on 9/20/22 with a description of "Preparation of 2021 Federal Gift Tax Returns." Please explain why Boonville Natural Gas needs to file gift tax returns.
- A 10.9: Boonville Natural Gas did not file a gift tax return. The gift tax return was filed by John Lewellyn for the transfer of ownership of the company to Paul Lewellyn. Boonville Natural Gas takes an interest in the proper accounting of its ownership and deemed the payment for the preparation of this return in line with normal and acceptable business practices for transfer of ownership of the company.
- Q 6.4: In response to OUCC Informal DR 3.15, Applicant provided an engagement letter with Somerset CPAs and Advisors.
- Please explain the type and scope of work Somerset provided in connection with this engagement.
 - Please provide all invoices relating to this work paid in 2022 and provide the account number to which the expense was booked.
- A 6.4: Somerset CPAs and advisors provided business valuation services. Their invoices are attached, and the expenses were booked to account 923-000.
- Q 10.7: In response to OUCC Informal Data Request 6.4, Applicant provided the first page of the Somerset invoice dated 3/30/22 for \$15,000. Please provide all pages of the invoice that include descriptions of the work performed.
- A 10.7: Applicant has provided all pages of the invoice requested. The work in question from Somerset was performed pursuant to a proposal submitted on October 5, 2021. That proposal is attached to the email accompanying this response.
- Q 8.7: Referring to Account 923-000 – Outside Services, please provide each invoice and a description and explanation of each charge included in this account listed below.
- Vowells & Schaaf, LLP on 1/19/22 for \$1,710.00.
 - Keller Schroeder Asso Inc. on 1/31/22 for \$1,232.00.
 - Mallor Grodner Attorneys on 2/28/22 for \$680.50.
 - George Brattain on 3/15/22 for \$6,300.00.
 - Barnes & Thornburg on 3/16/22 for \$906.00.
 - BNG HVAC on 3/31/22 for \$346.00.
 - Keller Schroeder Asso Inc. on 3/31/22 for \$1,309.00.
 - London Witte Group on 3/31/22 for \$2,100.00.
 - Barnes & Thornburg on 4/11/22 for \$1,327.00.
 - London Witte Group on 4/30/22 for \$750.00.
 - Barnes & Thornburg on 5/10/22 for \$2,136.50.

- l. Mallor Grodner Attorneys on 5/27/22 for \$4,740.26.
 - m. London Witte Group on 5/31/22 for \$550.00.
 - n. Keller Schroeder Asso Inc. on 6/3/22 for \$2,062.83.
 - o. Barnes & Thornburg on 6/10/22 for \$824.50.
 - p. Barnes & Thornburg on 7/8/22 for \$242.50.
 - q. London Witte Group on 8/31/22 for \$1,300.00.
 - r. Vowells & Schaaf, LLP on 9/20/22 for \$1,950.00.
 - s. Barnes & Thornburg on 9/23/22 for \$1,184.00.
 - t. London Witte Group on 9/30/22 for \$1,200.00.
 - u. London Witte Group on 9/30/22 for \$300.00.
 - v. Barnes & Thornburg on 10/14/22 for \$962.00.
 - w. Barnes & Thornburg on 11/17/22 for \$1,742.50.
- A 8.7:
- a. 3rd quarter accounting
 - b. IT services in January
 - c. Legal advice for health ins. Issues
 - d. Legal services related to INDOT utility relocation
 - e. Legal services for period ending 02/28
 - f. Servicing of HVAC equipment
 - g. IT services in March
 - h. deferred credit review for 4th quarter, prep of 2021 Indiana property tax return
 - i. GCA matters - for services rendered period ending 3/31/22
 - j. creation of new tariff rates and revenue proof for 30 day filing
 - k. for legal services rendered in connection with general utility matters, GCA matters
 - l. valuation and business continuation plan
 - m. work on 30-day filing including review of OUCC concerns
 - n. Smartnet extended service/maintenance agreement
 - o. for legal services rendered for the period ending 5/31/22
 - p. for legal services ending 6/30/22
 - q. prep of schedules and testimony for GCA 128
 - r. tax planning and advice
 - s. For services rendered through 08/31/22
 - t. deferred credit review for 1st quarter/2nd quarter
 - u. prep of annual rebate report for the IURC
 - v. general utility matters & GCA matters
 - w. for services in connection with GCA matters through October 31st, 2022



October 5, 2021

PERSONAL AND CONFIDENTIAL

Mr. John Lewellyn and Ms. Lynette Lewellyn
Boonville Natural Gas Corporation
411 W SR 62
Boonville, IN 47601

Dear Mr. Lewellyn and Ms. Lewellyn:

This letter constitutes an agreement between you and Somerset CPAs, P.C., under which we will provide our opinion of the fair market value of one share of the Boonville Natural Gas Corporation (the "Corporation") as of September 30, 2021, for estate planning purposes.

The term "fair market value" is defined in the Internal Revenue Code Revenue Ruling 59-60, "as the price at which the property would change hands between a willing buyer and willing seller when the former is not under any compulsion to buy and the latter is not under any compulsion to sell, and both parties have reasonable knowledge of relevant facts."

The objective of our analysis is to provide an independent opinion of the fair market value of one share of the Corporation, as of September 30, 2021. We will provide a summary narrative explanation of the methods, procedures and calculations used to arrive at our opinion of fair market value.

The purpose of our analysis is to provide an independent opinion of the fair market value of the Corporation, for estate planning purposes. Our analysis will be conducted for these purposes only. Our summary valuation report, analysis and opinion should not be used for any other purpose.

Our opinion of fair market value will be the result of detailed analysis including data accumulations, qualitative analysis, financial analysis and selection of appropriate criteria. All of the foregoing is then combined with informed professional judgment to produce a reasonable opinion of the fair market value of the Corporation as of September 30, 2021.

This letter confirms our agreement regarding the fair market value analysis of the Corporation, as indicated by the following:

1. The analysis and opinion will be based on the most probable quantitative and qualitative information, taking into consideration various general factors normally considered in a fair market value analysis.

Mr. John Lewellyn and Ms. Lynette Lewellyn
Boonville Natural Gas Corporation
Page 2
October 5, 2021

2. You and your representatives will provide us promptly, upon request; all information and documentation reasonably deemed necessary or desirable by us in connection with the analysis and opinion hereunder. You and your representatives represent and warrant that all information and documentation provided or to be provided to us is true, correct and complete to the best of your knowledge and belief. We are authorized to rely upon such information and documentation without independent investigation or verification.
3. Possession of our analysis and opinion, or a written copy thereof, does not carry with it the right of publication of all or any part of it, nor may it be used or relied upon without our previous written consent for any purpose other than for estate planning purposes.
4. We are not required to give testimony in court or to be in attendance during any hearing or deposition, with reference to our analysis or opinion, unless previous arrangements have been made in connection therewith. If a party requests us to provide such services, we will invoice such party for this additional service at our usual and customary hourly rates, as adjusted from time to time.
5. We are not required to update our analysis or opinion for events and circumstances occurring after the date of the valuation.
6. Unanticipated events and circumstances affecting our analysis or opinion may occur. Therefore, the actual fair market value, at a date subsequent to the date of fair market value analysis, may vary from the fair market value set forth in our report and such variations may be material. Our summary report will contain a statement to that effect.
7. Our report will summarize the nature of any reservations we have with respect to our analysis.
8. Our fair market value analysis and report will assume that the character and integrity of the Corporation will be maintained. We also assume no responsibility with respect to environmental impact, OSHA or other governmental regulatory matters beyond any documented remediation costs. Our report will contain statements with respect to such issues.
9. Our fee for the fair market value analysis, opinion and summary report described above is estimated to be \$20,000.
10. Our fee includes analysis, research and due diligence, valuation report preparation and conference calls to review the report and submission of the final report. We will submit the final bill upon issuance of the final valuation report or within 30 days of the issuance of the draft summary valuation report. During the course of our engagement should we find that we are unable to complete the work for the estimated fee, we will discuss the matter with you, in order to arrive at an adjusted fee. If we are unable to complete the project for the above stated fee, we will properly discuss this with you to agree to a new fee.
11. We anticipate completion of our draft valuation report within 30 days from receipt of all requested and necessary information. If we foresee that we will be unable to meet this timeframe due to information not being provided to us, we will inform you of this promptly.
12. If you need services not covered by this engagement letter, we will discuss the extent of these services with you before beginning that work and will bill you separately for them.

Mr. John Lewellyn and Ms. Lynette Lewellyn
Boonville Natural Gas Corporation
Page 3
October 5, 2021

We sincerely appreciate this opportunity to be of service to you. Please do not hesitate to contact me directly with any questions you might have concerning any aspect of the engagement.

If the foregoing is in accordance with your understanding, please sign, date and return a copy of this engagement letter to us.

Sincerely,

SOMERSET CPAs, P.C.



Steven J. Riddle, CPA/ABV/CFF, CVA, CFP

Acknowledged:

BOONVILLE NATURAL GAS CORPORATION

Lynette Lewellyn, Secretary
Name / Title

10/6/21
Date



STATEMENT

~~Lews Properties LLC~~
Boonville Natural Gas Corporation - 2021
411 W SR 62
Boonville, IN 47601

Date: 3/30/2022
Client ID: 10541.Val09
Client: Mallor Grodner, LLP
- Boonville Natural
Gas Corporation -
2021

Pay securely online or arrange a payment plan at SomersetCPAs.com/pay
If paying by check please return the top portion with your remittance made payable to Somerset CPAs. Thank you.

~~Lews Properties LLC~~ *Boonville Natural Gas Corp*
10541.Val09
3/30/2022

| <u>Invoice</u> | <u>Date</u> | <u>Description</u> | <u>Charge</u> | <u>Credit</u> | <u>Balance</u> |
|--------------------|-------------|---------------------------------|---------------|---------------|--------------------|
| | | Balance forward as of 10/1/2021 | | | \$0.00 |
| 1944854 | 10/13/2021 | Payment | | \$5,000.00 | (\$5,000.00) |
| | 01/25/2022 | | \$20,000.00 | | \$15,000.00 |
| Current Amount Due | | | | | <u>\$15,000.00</u> |

| <u>Accounts Receivable Aging</u> | | | | | <u>Balance</u> |
|----------------------------------|---------------------|---------------------|----------------------|----------------------|----------------|
| <u>Current</u> | <u>31 - 60 Days</u> | <u>61 - 90 Days</u> | <u>91 - 120 Days</u> | <u>Over 120 Days</u> | |
| \$0.00 | \$0.00 | \$15,000.00 | \$0.00 | \$0.00 | \$15,000.00 |

*Check # 46506
4/21/22*

5 River Crossing Pkwy, Ste 100
anapolis, IN 46240

317.472.2200
800.469.7206

pay online at
somersetcpas.com

Mallor Grodner LLP
511 Woodscrest Drive
Bloomington, Indiana 47401

Invoice Date: 5-27-22
File #: 14187-01
Invoice #: 66996
Balance Due: \$4,740.26

Boonville Natural Gas Corp.

Payment Enclosed: _____
Circle Card Type: Mastercard Visa Exp. Date: _____
Card #: _____ CSC: _____
Authorized Signature: _____

Attention:

Please return top portion of invoice with remittance to insure proper credit.

Fees:

For Legal Services Rendered

| | | |
|-------------------------|-----------------------------|-------------------|
| Account Summary: | Total Invoice | \$4,740.26 |
| | Less Retainer Applied | \$0.00 |
| | Interest on past due amount | \$0.00 |
| | Balance Due Now | \$4,740.26 |

CE#
40772
7/20/22

Boonville Natural Gas Corporation
Cause No. 45985-U
Depreciation Expense Adjustment

| | | | |
|--|-------------|--------------------|------------------|
| Distribution Plant | | \$ 14,987,666 | |
| Less: Land and Land Rights | | (89,135) | |
| Less: Fully Depreciated | | | |
| House Regulator Install | (4,934) | | |
| House Regulators | (32,816) | | |
| Mains | (1,683,960) | | |
| Meter Equipment - AMR | - | | |
| Meter Installations | (106,057) | | |
| Meters | (252,039) | | |
| Regulating Stations Equipment | (144,270) | | |
| Services | (303,969) | | |
| Other Equipment | (6,358) | | |
| Structures and Improvements - General | (47,719) | | |
| Total Fully Depreciated Distribution Plant | | <u>(2,582,122)</u> | |
| Sub Total | | 12,316,409 | |
| Depreciation Rate | | <u>3%</u> | |
| Distribution Plant Depreciation Expense | | | \$ 369,492 |
| | | | |
| Transportation, Communication and Computer Equipment | | 1,559,369 | |
| Less: Fully Depreciated | | | |
| Communications Equipment | (202,426) | | |
| Transportation Equipment | (948,859) | | |
| Total Fully Depreciated Transportation, Communication and Computer Equipment | | <u>(1,151,285)</u> | |
| Sub Total | | 408,084 | |
| Depreciation Rate | | <u>20%</u> | |
| Transportation, Communication and Computer Equipment Depreciation Expense | | | 81,617 |
| | | | |
| All Other General Plant | | 1,830,742 | |
| Less: Fully Depreciated | | | |
| Miscellaneous Equipment | (18,530) | | |
| Office Furniture and Fixtures | (353,999) | | |
| Power Operated Equipment | (255,075) | | |
| Stores Equipment | (7,870) | | |
| Less: Tools and Shop Equipment | (327,476) | | |
| Less: Structures and Improvements | (598,157) | | |
| Total Fully Depreciated All Other Plant | | <u>(1,561,108)</u> | |
| Sub Total | | 269,634 | |
| Depreciation Rate | | <u>10%</u> | |
| | | | <u>26,963</u> |
| | | | |
| Total Pro-Forma Depreciation Expense | | | 478,072 |
| Less: Test Year Depreciation Expense | | | <u>460,331</u> |
| | | | |
| OUCC Adjustment - Increase / (Decrease) in Depreciation Expense | | | <u>\$ 17,741</u> |

Q 3.26: In Cause No. 45215, Applicant included the following depreciation rates in its Depreciation Expense Adjustment on Schedule C-1 attached to Ms. Mann's testimony:

- Utility Plant in Service: 3.00%
- Transportation Equipment: 20.00%
- Computer Equipment: 20.00%
- Communication Equipment: 20.00%
- All Other General Plant: 10.00%

In the current case, Exhibit A - General Information, page 5 of the Small Utility Rate Application, Applicant lists current and proposed depreciation rates of the following:

- Utility Plant in Service: 3.00%
- Transportation Equipment: 20.00%
- Computer Equipment: 10.00%
- Communication Equipment: 10.00%
- All Other General Plant: 10.00%

In the current case, Applicant's Depreciation Expense Adjustment on Page 4 of 6 of the accounting adjustments lists the following depreciation rates:

- Utility Plant in Service: 3.00%
- Transportation Equipment: 5.00%
- Communication Equipment: 5.00%
- Computer Equipment: 5.00%
- All Other General Plant: 20.00%

Please answer the following:

- a. Please explain why Computer Equipment and Communications Equipment are reported on page 5 of the Small Utility Rate Application having a depreciation rate of 10.00%, when Applicant used a rate of 20.00% in the last rate case.
- b. Please explain why Transportation Equipment, Computer Equipment and Communications Equipment are reported in the depreciation expense adjustment on page 4 of 6 of the accounting adjustments as having a depreciation rate of 5.00%, when Applicant used a rate of 20.00% in the last rate case.
- c. Please explain why Other General Plant is reported in the depreciation expense adjustment on page 4 of 6 of the accounting adjustments as having a depreciation rate of 20.00%, when Applicant used a rate of 10.00% in the last rate case.

A:

- a. Schedules should have been calculated at 20%.
- b. Schedules should have been calculated at 20%.
- c. Schedules should have been calculated at 10%.

FILED
November 27, 2023
INDIANA UTILITY
REGULATORY COMMISSION

Book Asset Detail 1/01/22 - 12/31/22

| Asset | d t | Property Description | Date In Service | Book Cost | Book Sec 179 Exp c | Book Sal Value | Book Prior Depreciation | Book Current Depreciation | Book End Depr | Book Net Book Value | Book Method | Book Period |
|---------------------------------------|--------|-------------------------|--------------------|--------------|-----------------------|-------------------|----------------------------|------------------------------|------------------|------------------------|----------------|----------------|
| Group: COMMUNICATION EQUIPMENT | | | | | | | | | | | | |
| 14 | | COMMUNICATION EQUIPMENT | 6/30/80 | 13,306.81 | 0.00 | 0.00 | 13,306.81 | 0.00 | 13,306.81 | 0.00 | S/L | 33.30 |
| 16 | | AUDIO PHONE | 9/01/83 | 1,744.40 | 0.00 | 0.00 | 1,744.40 | 0.00 | 1,744.40 | 0.00 | S/L | 33.30 |
| 19 | | COMM EQUIPMENT | 10/01/85 | 2,140.07 | 0.00 | 0.00 | 2,140.07 | 0.00 | 2,140.07 | 0.00 | S/L | 33.30 |
| 23 | | IND COMM | 1/31/86 | 341.00 | 0.00 | 0.00 | 341.00 | 0.00 | 341.00 | 0.00 | S/L | 33.30 |
| 25 | | RADIO UNIT | 4/30/86 | 2,500.00 | 0.00 | 0.00 | 2,500.00 | 0.00 | 2,500.00 | 0.00 | S/L | 33.30 |
| 27 | | INCAR MOBILE UNIT | 5/31/86 | 400.00 | 0.00 | 0.00 | 400.00 | 0.00 | 400.00 | 0.00 | S/L | 33.30 |
| 29 | | COMM. FULLY DEPRECIATED | 6/30/86 | 6,416.64 | 0.00 | 0.00 | 6,416.64 | 0.00 | 6,416.64 | 0.00 | S/L | 33.30 |
| 111 | | COMM EQUIPMENT | 10/10/90 | 801.00 | 0.00 | 0.00 | 751.56 | 24.05 | 775.61 | 25.39 | S/L | 33.30 |
| 115 | | COMM EQUIPMENT | 4/30/91 | 75.75 | 0.00 | 0.00 | 69.62 | 2.27 | 71.89 | 3.86 | S/L | 33.30 |
| 130 | | COMM EQUIPMENT | 8/23/91 | 649.30 | 0.00 | 0.00 | 591.50 | 19.50 | 611.00 | 38.30 | S/L | 33.30 |
| 136 | | COMM EQUIPMENT TOWER | 1/01/92 | 27,568.92 | 0.00 | 0.00 | 24,837.00 | 827.90 | 25,664.90 | 1,904.02 | S/L | 33.30 |
| 137 | | COMM GENERATOR | 1/01/92 | 5,071.12 | 0.00 | 0.00 | 4,568.70 | 152.29 | 4,720.99 | 350.13 | S/L | 33.30 |
| 139 | | COMMUNICATION EQUIPMENT | 6/01/92 | 6,008.45 | 0.00 | 0.00 | 5,337.72 | 180.43 | 5,518.15 | 490.30 | S/L | 33.30 |
| 140 | | COMMUNICATION EQUIPMENT | 6/01/92 | 1,600.00 | 0.00 | 0.00 | 1,421.48 | 48.05 | 1,469.53 | 130.47 | S/L | 33.30 |
| 152 | | COMM EQUIPMENT TOWER | 1/11/93 | 2,294.62 | 0.00 | 0.00 | 1,998.39 | 68.91 | 2,067.30 | 227.32 | S/L | 33.30 |
| 153 | | COMMUNICATION EQUIPMENT | 1/11/93 | 155.72 | 0.00 | 0.00 | 135.72 | 4.68 | 140.40 | 15.32 | S/L | 33.30 |
| 173 | | COMM EQUIPMENT | 8/10/93 | 1,226.70 | 0.00 | 0.00 | 1,046.87 | 36.84 | 1,083.71 | 142.99 | S/L | 33.30 |
| 175 | | COMM EQUIPMENT | 9/09/93 | 266.41 | 0.00 | 0.00 | 226.67 | 8.00 | 234.67 | 31.74 | S/L | 33.30 |
| 182 | | COMM EQUIPMENT | 4/11/94 | 187.50 | 0.00 | 0.00 | 156.23 | 5.63 | 161.86 | 25.64 | S/L | 33.30 |
| 183 | | COMMUNICATION EQUIPMENT | 4/11/94 | 62.50 | 0.00 | 0.00 | 52.17 | 1.88 | 54.05 | 8.45 | S/L | 33.30 |
| 184 | | COMM EQUIPMENT | 4/13/94 | 164.47 | 0.00 | 0.00 | 137.08 | 4.94 | 142.02 | 22.45 | S/L | 33.30 |
| 238 | | REMOTE CONTROL BOARD | 2/23/96 | 120.21 | 0.00 | 0.00 | 93.26 | 3.61 | 96.87 | 23.34 | S/L | 33.30 |
| 264 | | (2) MOBILE RADIOS | 8/30/96 | 627.25 | 0.00 | 0.00 | 477.28 | 18.84 | 496.12 | 131.13 | S/L | 33.30 |
| 267 | | COMPUTERS | 9/30/96 | 2,891.15 | 0.00 | 0.00 | 2,192.21 | 86.82 | 2,279.03 | 612.12 | S/L | 33.30 |
| 296 | | COMM EQUIPMENT | 7/21/97 | 7,048.63 | 0.00 | 0.00 | 5,168.28 | 211.67 | 5,379.95 | 1,668.68 | S/L | 33.30 |
| 298 | | HAND HELD RADIOS | 8/22/97 | 579.75 | 0.00 | 0.00 | 423.64 | 17.41 | 441.05 | 138.70 | S/L | 33.30 |
| 299 | | RADIO EQUIPMENT | 8/22/97 | 2,542.79 | 0.00 | 0.00 | 1,858.09 | 76.36 | 1,934.45 | 608.34 | S/L | 33.30 |
| 325 | | COMMUNICATION EQUIPMENT | 4/17/98 | 49.98 | 0.00 | 0.00 | 35.50 | 1.50 | 37.00 | 12.98 | S/L | 33.30 |
| 335 | | COMM EQUIPMENT | 9/30/98 | 2,111.87 | 0.00 | 0.00 | 1,474.51 | 63.42 | 1,537.93 | 573.94 | S/L | 33.30 |
| 344 | | COMM EQUIPMENT | 12/16/98 | 373.26 | 0.00 | 0.00 | 257.83 | 11.21 | 269.04 | 104.22 | S/L | 33.30 |
| 358 | | T835 & T855 BASE | 3/09/99 | 2,541.00 | 0.00 | 0.00 | 1,742.41 | 76.31 | 1,818.72 | 722.28 | S/L | 33.30 |
| 360 | | MOBIL PHONE | 3/26/99 | 199.12 | 0.00 | 0.00 | 136.04 | 5.98 | 142.02 | 57.10 | S/L | 33.30 |
| 361 | | MOBILE PHONE | 3/26/99 | 66.38 | 0.00 | 0.00 | 45.28 | 1.99 | 47.27 | 19.11 | S/L | 33.30 |
| 419 | | TOWER IMPROVEMENTS | 6/06/01 | 1,955.91 | 0.00 | 0.00 | 1,209.06 | 58.74 | 1,267.80 | 688.11 | S/L | 33.30 |
| 431 | | ESOFI INSTAGATE EX2 | 10/10/01 | 1,311.56 | 0.00 | 0.00 | 797.65 | 39.39 | 837.04 | 474.52 | S/L | 33.30 |
| 432 | | (2) PORTABLE RADIOS | 11/12/01 | 645.00 | 0.00 | 0.00 | 390.63 | 19.37 | 410.00 | 235.00 | S/L | 33.30 |
| 433 | | ESOFI INSTAGATE EX2 | 11/13/01 | 3,934.69 | 0.00 | 0.00 | 2,382.89 | 118.16 | 2,501.05 | 1,433.64 | S/L | 33.30 |
| 476 | | PHONE SYSTEM | 6/09/03 | 7,791.62 | 0.00 | 0.00 | 7,791.62 | 0.00 | 7,791.62 | 0.00 | S/L | 10.00 |
| 477 | | PHONE SYSTEM | 6/09/03 | 2,526.78 | 0.00 | 0.00 | 2,526.78 | 0.00 | 2,526.78 | 0.00 | S/L | 10.00 |
| 496 | | RADIO | 10/15/03 | 133.34 | 0.00 | 0.00 | 133.34 | 0.00 | 133.34 | 0.00 | S/L | 10.00 |
| 504 | | EQUIPMENT | 11/24/03 | 42.27 | 0.00 | 0.00 | 42.27 | 0.00 | 42.27 | 0.00 | S/L | 10.00 |
| 513 | | COMMUNICATION EQUIPMENT | 3/31/04 | 25.04 | 0.00 | 0.00 | 25.04 | 0.00 | 25.04 | 0.00 | S/L | 10.00 |
| 541 | | SATELLITE RADIO | 2/02/05 | 234.17 | 0.00 | 0.00 | 234.17 | 0.00 | 234.17 | 0.00 | S/L | 10.00 |
| 551 | | TELEPHONE | 7/06/05 | 474.49 | 0.00 | 0.00 | 474.49 | 0.00 | 474.49 | 0.00 | S/L | 10.00 |
| 561 | | CELL PHONE | 9/09/05 | 182.84 | 0.00 | 0.00 | 182.84 | 0.00 | 182.84 | 0.00 | S/L | 10.00 |
| 563 | | CELL PHONE | 9/09/05 | 60.95 | 0.00 | 0.00 | 60.95 | 0.00 | 60.95 | 0.00 | S/L | 10.00 |
| 602 | | PAGER | 6/08/06 | 483.00 | 0.00 | 0.00 | 483.00 | 0.00 | 483.00 | 0.00 | S/L | 10.00 |
| 661 | | RADIO FOR TRUCK | 5/02/07 | 990.30 | 0.00 | 0.00 | 990.30 | 0.00 | 990.30 | 0.00 | S/L | 10.00 |
| 662 | | RADIO FOR TRUCK | 5/02/07 | 330.10 | 0.00 | 0.00 | 330.10 | 0.00 | 330.10 | 0.00 | S/L | 10.00 |

| Asset | d t | Property Description | Date In Service | Book Cost | Book Sec 179 Exp c | Book Sal Value | Book Prior Depreciation | Book Current Depreciation | Book End Depr | Book Net Book Value | Book Method | Book Period |
|---|--------|-----------------------------|--------------------|-------------------|-----------------------|-------------------|----------------------------|------------------------------|-------------------|------------------------|----------------|----------------|
| Group: COMMUNICATION EQUIPMENT (continued) | | | | | | | | | | | | |
| 670 | | CELL PHONE | 6/04/07 | 169.57 | 0.00 | 0.00 | 169.57 | 0.00 | 169.57 | 0.00 | S/L | 10.00 |
| 672 | | CELL PHONE | 6/12/07 | 496.83 | 0.00 | 0.00 | 496.83 | 0.00 | 496.83 | 0.00 | S/L | 10.00 |
| 675 | | CELL PHONES | 6/12/07 | 165.61 | 0.00 | 0.00 | 165.61 | 0.00 | 165.61 | 0.00 | S/L | 10.00 |
| 676 | | RADIO TOWER PARTS | 6/26/07 | 1,354.96 | 0.00 | 0.00 | 1,354.96 | 0.00 | 1,354.96 | 0.00 | S/L | 10.00 |
| 736 | | CELL PHONE | 12/05/08 | 331.68 | 0.00 | 0.00 | 331.68 | 0.00 | 331.68 | 0.00 | S/L | 10.00 |
| 739 | | CELL PHONE | 12/09/08 | 232.87 | 0.00 | 0.00 | 232.87 | 0.00 | 232.87 | 0.00 | S/L | 10.00 |
| 757 | | MOBILE PHONE | 2/04/09 | 333.66 | 0.00 | 0.00 | 333.66 | 0.00 | 333.66 | 0.00 | S/L | 10.00 |
| 768 | | (4) MINITOR V SV VHF PAGERS | 3/10/09 | 1,797.92 | 0.00 | 0.00 | 1,797.92 | 0.00 | 1,797.92 | 0.00 | S/L | 10.00 |
| 859 | | (3) TOSHIBA PHONES | 2/07/11 | 493.42 | 0.00 | 0.00 | 493.42 | 0.00 | 493.42 | 0.00 | S/L | 10.00 |
| 861 | | GENERAL CABLE COMMDATA | 2/08/11 | 221.31 | 0.00 | 0.00 | 221.31 | 0.00 | 221.31 | 0.00 | S/L | 10.00 |
| 865 | | RADIO SYSTEM & MOBILE RAI | 4/26/11 | 25,525.05 | 0.00 | 0.00 | 25,525.05 | 0.00 | 25,525.05 | 0.00 | S/L | 10.00 |
| 875 | | WIRELESS INTERNET INSTALL | 6/16/11 | 6,961.91 | 0.00 | 0.00 | 6,961.91 | 0.00 | 6,961.91 | 0.00 | S/L | 10.00 |
| 941 | | KENWOOD MOBILE RADIO - DI | 1/26/12 | 1,108.00 | 0.00 | 0.00 | 1,098.77 | 9.23 | 1,108.00 | 0.00 | S/L | 10.00 |
| 942 | | POWER SUPPLY FOR TOWER | 4/12/12 | 3,185.23 | 0.00 | 0.00 | 3,105.57 | 79.66 | 3,185.23 | 0.00 | S/L | 10.00 |
| 943 | | UPGRADE OFFICE PHONE SYST | 7/16/12 | 192.21 | 0.00 | 0.00 | 180.99 | 11.22 | 192.21 | 0.00 | S/L | 10.00 |
| 944 | | EXTENSION CORD | 9/05/12 | 41.92 | 0.00 | 0.00 | 39.11 | 2.81 | 41.92 | 0.00 | S/L | 10.00 |
| 945 | | SONY BLU-RAY PLAYER | 9/05/12 | 251.99 | 0.00 | 0.00 | 235.20 | 16.79 | 251.99 | 0.00 | S/L | 10.00 |
| 975 | | ADI SECURITY | 10/23/12 | 103.88 | 0.00 | 0.00 | 95.24 | 8.64 | 103.88 | 0.00 | S/L | 10.00 |
| 976 | | IPAD | 12/10/12 | 999.38 | 0.00 | 0.00 | 907.79 | 91.59 | 999.38 | 0.00 | S/L | 10.00 |
| 1000 | | RADIO UNIT #24 | 3/25/13 | 1,129.44 | 0.00 | 0.00 | 988.23 | 112.94 | 1,101.17 | 28.27 | S/L | 10.00 |
| 1001 | | PHONES | 2/08/13 | 1,870.77 | 0.00 | 0.00 | 1,668.13 | 187.08 | 1,855.21 | 15.56 | S/L | 10.00 |
| 1002 | | HONEYWELL | 2/08/13 | 425.00 | 0.00 | 0.00 | 378.96 | 42.50 | 421.46 | 3.54 | S/L | 10.00 |
| 1020 | | CONFERENCE PHONES | 4/09/13 | 564.24 | 0.00 | 0.00 | 493.68 | 56.42 | 550.10 | 14.14 | S/L | 10.00 |
| 1021 | | BATTERIES FOR COMMUNICAI | 5/03/13 | 3,259.04 | 0.00 | 0.00 | 2,824.47 | 325.90 | 3,150.37 | 108.67 | S/L | 10.00 |
| 1022 | | TRUCK RADIO UPGRADES | 5/08/13 | 4,056.85 | 0.00 | 0.00 | 3,515.98 | 405.69 | 3,921.67 | 135.18 | S/L | 10.00 |
| 1053 | | MINITOR V PAGER | 9/04/13 | 449.00 | 0.00 | 0.00 | 374.17 | 44.90 | 419.07 | 29.93 | S/L | 10.00 |
| 1068 | | SUGAR STEEL FOR TOWER | 3/03/14 | 3,003.92 | 0.00 | 0.00 | 2,353.06 | 300.39 | 2,653.45 | 350.47 | S/L | 10.00 |
| 1069 | | (3) KENWOOD DIGITAL MOBILI | 3/31/14 | 3,447.25 | 0.00 | 0.00 | 2,671.65 | 344.73 | 3,016.38 | 430.87 | S/L | 10.00 |
| 1106 | | (2) MOBILE GPS | 10/22/14 | 2,500.70 | 0.00 | 0.00 | 1,792.17 | 250.07 | 2,042.24 | 458.46 | S/L | 10.00 |
| 1151 | | KENWOOD MOBILE RADIO | 1/27/16 | 1,320.95 | 0.00 | 0.00 | 781.59 | 132.10 | 913.69 | 407.26 | S/L | 10.00 |
| 1179 | | ADI-LS | 7/13/16 | 7,330.63 | 0.00 | 0.00 | 4,031.83 | 733.06 | 4,764.89 | 2,565.74 | S/L | 10.00 |
| 1191 | | PROFESSIONAL PLUS 70 SIGNA | 10/07/16 | 2,032.99 | 0.00 | 0.00 | 1,067.32 | 203.30 | 1,270.62 | 762.37 | S/L | 10.00 |
| 1192 | | TRIMBLE GEO HANDHELD GPS | 12/29/16 | 13,813.10 | 0.00 | 0.00 | 6,906.55 | 1,381.31 | 8,287.86 | 5,525.24 | S/L | 10.00 |
| 1267 | | COMMUNICATION EQUIPMENT | 7/13/18 | 502.89 | 0.00 | 0.00 | 176.01 | 50.29 | 226.30 | 276.59 | S/L | 10.00 |
| 1282 | | (2) KENWOOD NEXEDGE RADI | 10/17/18 | 3,274.80 | 0.00 | 0.00 | 1,037.02 | 327.48 | 1,364.50 | 1,910.30 | S/L | 10.00 |
| 1362 | | ECLIPSE RECEIVER | 3/28/22 | 6,065.00 | 0.00c | 0.00 | 0.00 | 454.88 | 454.88 | 5,610.12 | S/L | 10.00 |
| 1391 | | CUSTOM COMPUTER INTEL i6 | 10/19/22 | 1,186.59 | 0.00c | 0.00 | 0.00 | 19.78 | 19.78 | 1,166.81 | S/L | 10.00 |
| 1392 | | KIT (59X3000RTG2+NETWORK 1 | 11/02/22 | 3,190.16 | 0.00c | 0.00 | 0.00 | 53.17 | 53.17 | 3,136.99 | S/L | 10.00 |
| 1393 | | (8) MiWIRELESS 350 DATA REC | 12/07/22 | 32,063.12 | 0.00c | 0.00 | 0.00 | 267.19 | 267.19 | 31,795.93 | S/L | 10.00 |
| 1394 | | CORRECTORS EC350 | 12/19/22 | 72,475.99 | 0.00c | 0.00 | 0.00 | 0.00 | 0.00 | 72,475.99 | S/L | 10.00 |
| COMMUNICATION EQUIPMENT | | | | 321,184.66 | 0.00c | 0.00 | 174,947.37 | 8,109.27 | 183,056.64 | 138,128.02 | | |
| Group: HOUSE REG. INSTALLATIONS | | | | | | | | | | | | |
| 39 | | HOUSE REGULATOR INSTALL | 12/31/86 | 4,900.00 | 0.00 | 0.00 | 4,900.00 | 0.00 | 4,900.00 | 0.00 | S/L | 33.30 |
| 73 | | HOUSE REGULATOR INSTALL | 6/30/88 | 33.67 | 0.00 | 0.00 | 33.67 | 0.00 | 33.67 | 0.00 | S/L | 33.30 |
| 448 | | HOUSE REGULATOR INSTALLA | 8/07/02 | 12,846.34 | 0.00 | 0.00 | 7,490.56 | 385.78 | 7,876.34 | 4,970.00 | S/L | 33.30 |
| 1105 | | HOUSE REGULATOR INSTALLA | 12/30/14 | 2,197.36 | 0.00 | 0.00 | 461.93 | 65.99 | 527.92 | 1,669.44 | S/L | 33.30 |

| Asset | d t | Property Description | Date In Service | Book Cost | Book Sec 179 Exp c | Book Sal Value | Book Prior Depreciation | Book Current Depreciation | Book End Depr | Book Net Book Value | Book Method | Book Period |
|--|--------|----------------------|--------------------|------------------|-----------------------|-------------------|----------------------------|------------------------------|------------------|------------------------|----------------|----------------|
| Group: HOUSE REG. INSTALLATIONS (continued) | | | | | | | | | | | | |
| HOUSE REG. INSTALLATIONS | | | | <u>19,977.37</u> | <u>0.00c</u> | <u>0.00</u> | <u>12,886.16</u> | <u>451.77</u> | <u>13,337.93</u> | <u>6,639.44</u> | | |
| Group: HOUSE REGULATORS | | | | | | | | | | | | |
| 7 | | HOUSE REGULATORS | 6/30/70 | 10,298.19 | 0.00 | 0.00 | 10,298.19 | 0.00 | 10,298.19 | 0.00 | S/L | 33.30 |
| 38 | | HOUSE REGULATORS | 12/31/86 | 21,449.78 | 0.00 | 0.00 | 21,449.78 | 0.00 | 21,449.78 | 0.00 | S/L | 33.30 |
| 72 | | HOUSE REGULATORS | 6/30/88 | 1,068.51 | 0.00 | 0.00 | 1,068.51 | 0.00 | 1,068.51 | 0.00 | S/L | 33.30 |
| 167 | | HOUSE REGULATORS | 6/30/93 | 101.73 | 0.00 | 0.00 | 86.93 | 3.05 | 89.98 | 11.75 | S/L | 33.30 |
| 650 | | HOUSE REGULATORS | 12/31/06 | 7,549.58 | 0.00 | 0.00 | 3,400.65 | 226.71 | 3,627.36 | 3,922.22 | S/L | 33.30 |
| 688 | | HOUSE REGULATORS | 9/30/07 | 12,912.65 | 0.00 | 0.00 | 5,525.72 | 387.77 | 5,913.49 | 6,999.16 | S/L | 33.30 |
| 701 | | HOUSE REGULATORS | 12/31/07 | 931.66 | 0.00 | 0.00 | 391.72 | 27.98 | 419.70 | 511.96 | S/L | 33.30 |
| 709 | | HOUSE REGULATOR | 6/16/08 | 1,325.03 | 0.00 | 0.00 | 537.17 | 39.79 | 576.96 | 748.07 | S/L | 33.30 |
| 748 | | HOUSE REGULATORS | 12/31/08 | 1,290.52 | 0.00 | 0.00 | 503.75 | 38.75 | 542.50 | 748.02 | S/L | 33.30 |
| 804 | | HOUSE REGULATORS | 12/28/09 | 3,710.20 | 0.00 | 0.00 | 1,337.04 | 111.42 | 1,448.46 | 2,261.74 | S/L | 33.30 |
| 1065 | | HOUSE REGULATOR | 3/31/14 | 3,658.20 | 0.00 | 0.00 | 851.41 | 109.86 | 961.27 | 2,696.93 | S/L | 33.30 |
| 1083 | | HOUSE REGULATOR | 5/13/14 | 996.25 | 0.00 | 0.00 | 229.38 | 29.92 | 259.30 | 736.95 | S/L | 33.30 |
| 1193 | | HOUSE REGULATORS | 10/08/16 | 56.44 | 0.00 | 0.00 | 8.87 | 1.69 | 10.56 | 45.88 | S/L | 33.30 |
| 1201 | | HOUSE RUGULATORS | 3/31/17 | 2,675.00 | 0.00 | 0.00 | 381.57 | 80.33 | 461.90 | 2,213.10 | S/L | 33.30 |
| 1238 | | HOUSE REGULATORS | 2/02/18 | 3,338.40 | 0.00 | 0.00 | 392.65 | 100.25 | 492.90 | 2,845.50 | S/L | 33.30 |
| 1245 | | HOUSE REGULATOR | 5/10/18 | 633.50 | 0.00 | 0.00 | 69.74 | 19.02 | 88.76 | 544.74 | S/L | 33.30 |
| 1280 | | HOUSE REGULATORS | 12/07/18 | 5,617.50 | 0.00 | 0.00 | 520.13 | 168.69 | 688.82 | 4,928.68 | S/L | 33.30 |
| 1287 | | HOUSE REGULATOR | 3/22/19 | 63.68 | 0.00 | 0.00 | 5.25 | 1.91 | 7.16 | 56.52 | S/L | 33.30 |
| 1295 | | HOUSE REGULATOR | 6/26/19 | 867.00 | 0.00 | 0.00 | 65.10 | 26.04 | 91.14 | 775.86 | S/L | 33.30 |
| 1314 | | HOUSE REGULATOR | 1/29/20 | 102.60 | 0.00 | 0.00 | 5.90 | 3.08 | 8.98 | 93.62 | S/L | 33.30 |
| 1319 | | HOUSE REGULATOR | 6/30/20 | 1,699.62 | 0.00 | 0.00 | 76.56 | 51.04 | 127.60 | 1,572.02 | S/L | 33.30 |
| 1331 | | HOUSE REGULATOR | 11/19/20 | 3,951.52 | 0.00 | 0.00 | 128.55 | 118.66 | 247.21 | 3,704.31 | S/L | 33.30 |
| 1358 | | HOUSE REGULATOR | 1/10/22 | 10,700.64 | 0.00c | 0.00 | 0.00 | 321.34 | 321.34 | 10,379.30 | S/L | 33.30 |
| 1381 | | HOUSE REGULATOR | 10/06/22 | 590.34 | 0.00c | 0.00 | 0.00 | 4.43 | 4.43 | 585.91 | S/L | 33.30 |
| HOUSE REGULATORS | | | | <u>95,588.54</u> | <u>0.00c</u> | <u>0.00</u> | <u>47,334.57</u> | <u>1,871.73</u> | <u>49,206.30</u> | <u>46,382.24</u> | | |
| Group: MAINS | | | | | | | | | | | | |
| 2 | | MAINS | 6/30/70 | 210,440.61 | 0.00 | 0.00 | 210,440.61 | 0.00 | 210,440.61 | 0.00 | S/L | 33.30 |
| 33 | | MAINS | 12/31/86 | 795,996.18 | 0.00 | 0.00 | 795,996.18 | 0.00 | 795,996.18 | 0.00 | S/L | 33.30 |
| 52 | | MAINS | 6/30/87 | 97,669.90 | 0.00 | 0.00 | 97,669.90 | 0.00 | 97,669.90 | 0.00 | S/L | 33.30 |
| 65 | | MAINS | 6/30/88 | 68,496.79 | 0.00 | 0.00 | 68,496.79 | 0.00 | 68,496.79 | 0.00 | S/L | 33.30 |
| 67 | | MAINS | 6/30/88 | 438,957.92 | 0.00 | 0.00 | 438,957.92 | 0.00 | 438,957.92 | 0.00 | S/L | 33.30 |
| 86 | | MAINS | 6/30/89 | 47,318.56 | 0.00 | 0.00 | 46,181.85 | 1,136.71 | 47,318.56 | 0.00 | S/L | 33.30 |
| 91 | | MAINS | 6/30/89 | 25,079.86 | 0.00 | 0.00 | 24,477.37 | 602.49 | 25,079.86 | 0.00 | S/L | 33.30 |
| 101 | | MAINS | 6/30/90 | 1,069.83 | 0.00 | 0.00 | 1,012.09 | 32.13 | 1,044.22 | 25.61 | S/L | 33.30 |
| 102 | | MAINS | 6/30/90 | 39,328.68 | 0.00 | 0.00 | 37,202.76 | 1,181.04 | 38,383.80 | 944.88 | S/L | 33.30 |
| 119 | | MAINS | 6/30/91 | 163,191.31 | 0.00 | 0.00 | 149,469.52 | 4,900.64 | 154,370.16 | 8,821.15 | S/L | 33.30 |
| 125 | | MAINS | 6/30/91 | 5,859.91 | 0.00 | 0.00 | 5,367.09 | 175.97 | 5,543.06 | 316.85 | S/L | 33.30 |
| 142 | | MAINS | 6/30/92 | 70,451.48 | 0.00 | 0.00 | 62,411.97 | 2,115.66 | 64,527.63 | 5,923.85 | S/L | 33.30 |
| 149 | | MAINS | 6/30/92 | 5,743.15 | 0.00 | 0.00 | 5,087.86 | 172.47 | 5,260.33 | 482.82 | S/L | 33.30 |
| 162 | | MAINS | 6/30/93 | 38,804.68 | 0.00 | 0.00 | 33,211.33 | 1,165.31 | 34,376.64 | 4,428.04 | S/L | 33.30 |
| 169 | | MAINS | 6/30/93 | 6,645.26 | 0.00 | 0.00 | 5,687.46 | 199.56 | 5,887.02 | 758.24 | S/L | 33.30 |
| 190 | | MAINS | 6/30/94 | 68,177.40 | 0.00 | 0.00 | 56,302.67 | 2,047.37 | 58,350.04 | 9,827.36 | S/L | 33.30 |

| Asset | d t | Property Description | Date In Service | Book Cost | Book Sec 179 Exp c | Book Sal Value | Book Prior Depreciation | Book Current Depreciation | Book End Depr | Book Net Book Value | Book Method | Book Period |
|---------------------------------|--------|----------------------|--------------------|--------------|-----------------------|-------------------|----------------------------|------------------------------|------------------|------------------------|----------------|----------------|
| Group: MAINS (continued) | | | | | | | | | | | | |
| 195 | | MAINS | 6/30/94 | 17,421.71 | 0.00 | 0.00 | 14,387.18 | 523.17 | 14,910.35 | 2,511.36 | S/L | 33.30 |
| 212 | | MAINS | 9/30/95 | 26,966.68 | 0.00 | 0.00 | 21,257.51 | 809.81 | 22,067.32 | 4,899.36 | S/L | 33.30 |
| 215 | | MAINS | 9/30/95 | 12,429.41 | 0.00 | 0.00 | 9,798.07 | 373.26 | 10,171.33 | 2,258.08 | S/L | 33.30 |
| 225 | | MAINS | 12/30/95 | 4,005.98 | 0.00 | 0.00 | 3,127.80 | 120.30 | 3,248.10 | 757.88 | S/L | 33.30 |
| 228 | | MAINS | 12/31/95 | 35,010.60 | 0.00 | 0.00 | 27,335.62 | 1,051.37 | 28,386.99 | 6,623.61 | S/L | 33.30 |
| 247 | | MAINS | 6/30/96 | 119,142.44 | 0.00 | 0.00 | 91,235.18 | 3,577.85 | 94,813.03 | 24,329.41 | S/L | 33.30 |
| 251 | | MAINS | 6/30/96 | 3,363.46 | 0.00 | 0.00 | 2,575.50 | 101.00 | 2,676.50 | 686.96 | S/L | 33.30 |
| 302 | | MAINS | 9/11/97 | 56,407.31 | 0.00 | 0.00 | 41,218.48 | 1,693.91 | 42,912.39 | 13,494.92 | S/L | 33.30 |
| 305 | | MAINS | 9/30/97 | 11,456.80 | 0.00 | 0.00 | 8,343.21 | 344.05 | 8,687.26 | 2,769.54 | S/L | 33.30 |
| 309 | | MAINS | 12/31/97 | 44,305.81 | 0.00 | 0.00 | 31,932.00 | 1,330.50 | 33,262.50 | 11,043.31 | S/L | 33.30 |
| 329 | | MAINS | 9/30/98 | 106,689.03 | 0.00 | 0.00 | 74,489.98 | 3,203.87 | 77,693.85 | 28,995.18 | S/L | 33.30 |
| 336 | | MAINS | 9/30/98 | 2,963.60 | 0.00 | 0.00 | 2,069.25 | 89.00 | 2,158.25 | 805.35 | S/L | 33.30 |
| 347 | | MAINS | 12/31/98 | 24,456.98 | 0.00 | 0.00 | 16,892.12 | 734.44 | 17,626.56 | 6,830.42 | S/L | 33.30 |
| 351 | | MAINS | 12/31/98 | 6,827.14 | 0.00 | 0.00 | 4,715.46 | 205.02 | 4,920.48 | 1,906.66 | S/L | 33.30 |
| 378 | | MAINS | 9/30/99 | 42,600.32 | 0.00 | 0.00 | 28,464.20 | 1,279.29 | 29,743.49 | 12,856.83 | S/L | 33.30 |
| 383 | | MAINS | 10/31/99 | 8,776.31 | 0.00 | 0.00 | 5,842.03 | 263.55 | 6,105.58 | 2,670.73 | S/L | 33.30 |
| 386 | | MAINS | 12/31/99 | 32,375.57 | 0.00 | 0.00 | 21,389.28 | 972.24 | 22,361.52 | 10,014.05 | S/L | 33.30 |
| 400 | | MAINS | 9/08/00 | 1,082.42 | 0.00 | 0.00 | 693.55 | 32.51 | 726.06 | 356.36 | S/L | 33.30 |
| 401 | | MAINS | 9/08/00 | 59,738.31 | 0.00 | 0.00 | 38,270.72 | 1,793.94 | 40,064.66 | 19,673.65 | S/L | 33.30 |
| 421 | | MAINS | 6/30/01 | 15,299.46 | 0.00 | 0.00 | 9,418.52 | 459.44 | 9,877.96 | 5,421.50 | S/L | 33.30 |
| 426 | | MAINS | 9/09/01 | 22,184.39 | 0.00 | 0.00 | 13,546.07 | 666.20 | 14,212.27 | 7,972.12 | S/L | 33.30 |
| 434 | | MAINS | 12/06/01 | 2,713.02 | 0.00 | 0.00 | 1,636.19 | 81.47 | 1,717.66 | 995.36 | S/L | 33.30 |
| 437 | | MAINS | 12/31/01 | 15,854.92 | 0.00 | 0.00 | 9,522.40 | 476.12 | 9,998.52 | 5,856.40 | S/L | 33.30 |
| 450 | | MAINS | 8/31/02 | 5,179.08 | 0.00 | 0.00 | 3,006.91 | 155.53 | 3,162.44 | 2,016.64 | S/L | 33.30 |
| 451 | | MAINS | 8/31/02 | 21,175.64 | 0.00 | 0.00 | 12,294.26 | 635.91 | 12,930.17 | 8,245.47 | S/L | 33.30 |
| 464 | | MAINS | 12/04/02 | 8,293.06 | 0.00 | 0.00 | 4,752.51 | 249.04 | 5,001.55 | 3,291.51 | S/L | 33.30 |
| 465 | | MAINS | 12/05/02 | 2,487.18 | 0.00 | 0.00 | 1,425.33 | 74.69 | 1,500.02 | 987.16 | S/L | 33.30 |
| 484 | | MAINS | 9/04/03 | 27,304.66 | 0.00 | 0.00 | 15,032.60 | 819.96 | 15,852.56 | 11,452.10 | S/L | 33.30 |
| 492 | | MAINS | 9/30/03 | 13,859.44 | 0.00 | 0.00 | 7,595.65 | 416.20 | 8,011.85 | 5,847.59 | S/L | 33.30 |
| 495 | | MAINS | 10/09/03 | 203.14 | 0.00 | 0.00 | 111.33 | 6.10 | 117.43 | 85.71 | S/L | 33.30 |
| 522 | | MAINS | 9/30/04 | 3,597.42 | 0.00 | 0.00 | 1,863.52 | 108.03 | 1,971.55 | 1,625.87 | S/L | 33.30 |
| 526 | | MAINS | 9/30/04 | 4,962.51 | 0.00 | 0.00 | 2,570.60 | 149.02 | 2,719.62 | 2,242.89 | S/L | 33.30 |
| 537 | | MAINS | 12/31/04 | -7,465.89 | 0.00 | 0.00 | -3,811.40 | -224.20 | -4,035.60 | -3,430.29 | S/L | 33.30 |
| 538 | | MAINS | 12/31/04 | 6,208.57 | 0.00 | 0.00 | 3,169.48 | 186.44 | 3,355.92 | 2,852.65 | S/L | 33.30 |
| 569 | | MAINS | 9/30/05 | 28,919.24 | 0.00 | 0.00 | 14,112.31 | 868.45 | 14,980.76 | 13,938.48 | S/L | 33.30 |
| 585 | | MAINS | 1/31/06 | 939.10 | 0.00 | 0.00 | 448.85 | 28.20 | 477.05 | 462.05 | S/L | 33.30 |
| 614 | | MAINS | 8/29/06 | 146,013.46 | 0.00 | 0.00 | 67,233.45 | 4,384.79 | 71,618.24 | 74,395.22 | S/L | 33.30 |
| 634 | | MAINS | 11/01/06 | 1,927.00 | 0.00 | 0.00 | 877.69 | 57.87 | 935.56 | 991.44 | S/L | 33.30 |
| 678 | | MAINS | 8/28/07 | 75,841.03 | 0.00 | 0.00 | 32,644.31 | 2,277.51 | 34,921.82 | 40,919.21 | S/L | 33.30 |
| 682 | | MAINS | 9/12/07 | 35,393.80 | 0.00 | 0.00 | 15,234.61 | 1,062.88 | 16,297.49 | 19,096.31 | S/L | 33.30 |
| 698 | | MAINS | 12/31/07 | 6,656.69 | 0.00 | 0.00 | 2,798.60 | 199.90 | 2,998.50 | 3,658.19 | S/L | 33.30 |
| 702 | | MAINS | 12/31/07 | 4,057.19 | 0.00 | 0.00 | 1,705.76 | 121.84 | 1,827.60 | 2,229.59 | S/L | 33.30 |
| 718 | | MAINS | 9/30/08 | 225,744.49 | 0.00 | 0.00 | 89,823.21 | 6,779.11 | 96,602.32 | 129,142.17 | S/L | 33.30 |
| 726 | | MAINS | 9/30/08 | 2,196.12 | 0.00 | 0.00 | 873.84 | 65.95 | 939.79 | 1,256.33 | S/L | 33.30 |
| 745 | | MAINS | 12/31/08 | 270,168.34 | 0.00 | 0.00 | 105,471.08 | 8,113.16 | 113,584.24 | 156,584.10 | S/L | 33.30 |
| 752 | | MAINS | 12/31/08 | 2,477.91 | 0.00 | 0.00 | 967.33 | 74.41 | 1,041.74 | 1,436.17 | S/L | 33.30 |
| 794 | | MAINS | 9/30/09 | 859,993.20 | 0.00 | 0.00 | 316,363.85 | 25,825.62 | 342,189.47 | 517,803.73 | S/L | 33.30 |
| 805 | | MAINS | 12/31/09 | 256,230.50 | 0.00 | 0.00 | 92,335.32 | 7,694.61 | 100,029.93 | 156,200.57 | S/L | 33.30 |
| 827 | | MAINS | 9/08/10 | 587,313.72 | 0.00 | 0.00 | 199,886.57 | 17,637.05 | 217,523.62 | 369,790.10 | S/L | 33.30 |

Book Asset Detail 1/01/22 - 12/31/22

| Asset | d t | Property Description | Date In Service | Book Cost | Book Sec 179 Exp c | Book Sal Value | Book Prior Depreciation | Book Current Depreciation | Book End Depr | Book Net Book Value | Book Method | Book Period |
|---------------------------------|--------|----------------------|--------------------|--------------|-----------------------|-------------------|----------------------------|------------------------------|------------------|------------------------|----------------|----------------|
| Group: MAINS (continued) | | | | | | | | | | | | |
| 838 | | MAINS | 9/30/10 | 77,623.82 | 0.00 | 0.00 | 26,224.31 | 2,331.05 | 28,555.36 | 49,068.46 | S/L | 33.30 |
| 849 | | MAINS | 12/31/10 | 177,235.84 | 0.00 | 0.00 | 58,546.40 | 5,322.40 | 63,868.80 | 113,367.04 | S/L | 33.30 |
| 904 | | MAINS | 9/30/11 | 259,024.42 | 0.00 | 0.00 | 79,729.73 | 7,778.51 | 87,508.24 | 171,516.18 | S/L | 33.30 |
| 916 | | MAINS | 12/31/11 | 60,882.95 | 0.00 | 0.00 | 18,283.20 | 1,828.32 | 20,111.52 | 40,771.43 | S/L | 33.30 |
| 920 | | MAINS | 6/30/12 | 77,096.80 | 0.00 | 0.00 | 21,994.59 | 2,315.22 | 24,309.81 | 52,786.99 | S/L | 33.30 |
| 961 | | MAINS | 9/30/12 | 55,615.38 | 0.00 | 0.00 | 15,448.70 | 1,670.13 | 17,118.83 | 38,496.55 | S/L | 33.30 |
| 970 | | MAINS | 12/31/12 | 61,688.78 | 0.00 | 0.00 | 16,672.68 | 1,852.52 | 18,525.20 | 43,163.58 | S/L | 33.30 |
| 988 | | MAINS | 3/31/13 | 18,109.96 | 0.00 | 0.00 | 4,758.60 | 543.84 | 5,302.44 | 12,807.52 | S/L | 33.30 |
| 1010 | | MAINS | 6/30/13 | 21,580.44 | 0.00 | 0.00 | 5,508.51 | 648.06 | 6,156.57 | 15,423.87 | S/L | 33.30 |
| 1042 | | MAINS | 9/30/13 | 33,523.36 | 0.00 | 0.00 | 8,305.36 | 1,006.71 | 9,312.07 | 24,211.29 | S/L | 33.30 |
| 1055 | | MAINS | 12/31/13 | 24,998.52 | 0.00 | 0.00 | 6,005.68 | 750.71 | 6,756.39 | 18,242.13 | S/L | 33.30 |
| 1061 | | MAINS | 3/31/14 | 19,602.98 | 0.00 | 0.00 | 4,562.27 | 588.68 | 5,150.95 | 14,452.03 | S/L | 33.30 |
| 1080 | | MAINS | 6/30/14 | 8,981.47 | 0.00 | 0.00 | 2,022.83 | 269.71 | 2,292.54 | 6,688.93 | S/L | 33.30 |
| 1090 | | MAINS | 9/30/14 | 43,277.69 | 0.00 | 0.00 | 9,422.32 | 1,299.63 | 10,721.95 | 32,555.74 | S/L | 33.30 |
| 1101 | | MAINS | 12/31/14 | 23,849.55 | 0.00 | 0.00 | 5,013.40 | 716.20 | 5,729.60 | 18,119.95 | S/L | 33.30 |
| 1109 | | MAINS | 2/28/15 | 39,480.83 | 0.00 | 0.00 | 8,101.67 | 1,185.61 | 9,287.28 | 30,193.55 | S/L | 33.30 |
| 1120 | | MAINS | 6/30/15 | 31,604.71 | 0.00 | 0.00 | 6,169.09 | 949.09 | 7,118.18 | 24,486.53 | S/L | 33.30 |
| 1125 | | MAINS | 9/30/15 | 27,122.91 | 0.00 | 0.00 | 5,090.63 | 814.50 | 5,905.13 | 21,217.78 | S/L | 33.30 |
| 1134 | | MAINS | 12/31/15 | 19,374.64 | 0.00 | 0.00 | 3,490.92 | 581.82 | 4,072.74 | 15,301.90 | S/L | 33.30 |
| 1144 | | MAINS | 3/31/16 | 27,538.62 | 0.00 | 0.00 | 4,753.19 | 826.99 | 5,580.18 | 21,958.44 | S/L | 33.30 |
| 1163 | | MAINS | 6/30/16 | 37,049.65 | 0.00 | 0.00 | 6,119.30 | 1,112.60 | 7,231.90 | 29,817.75 | S/L | 33.30 |
| 1174 | | MAINS | 9/30/16 | 46,994.98 | 0.00 | 0.00 | 7,409.12 | 1,411.26 | 8,820.38 | 38,174.60 | S/L | 33.30 |
| 1185 | | MAINS | 12/31/16 | 9,924.36 | 0.00 | 0.00 | 1,490.15 | 298.03 | 1,788.18 | 8,136.18 | S/L | 33.30 |
| 1197 | | MAINS | 2/28/17 | 14,084.78 | 0.00 | 0.00 | 2,044.35 | 422.97 | 2,467.32 | 11,617.46 | S/L | 33.30 |
| 1208 | | MAINS | 6/30/17 | 36,258.74 | 0.00 | 0.00 | 4,899.83 | 1,088.85 | 5,988.68 | 30,270.06 | S/L | 33.30 |
| 1222 | | MAINS | 9/30/17 | 32,152.50 | 0.00 | 0.00 | 4,103.55 | 965.54 | 5,069.09 | 27,083.41 | S/L | 33.30 |
| 1225 | | MAINS | 12/31/17 | 59,260.33 | 0.00 | 0.00 | 7,118.36 | 1,779.59 | 8,897.95 | 50,362.38 | S/L | 33.30 |
| 1233 | | MAINS | 3/31/18 | 27,293.81 | 0.00 | 0.00 | 3,073.62 | 819.63 | 3,893.25 | 23,400.56 | S/L | 33.30 |
| 1242 | | MAINS | 6/30/18 | 57,249.00 | 0.00 | 0.00 | 6,017.16 | 1,719.19 | 7,736.35 | 49,512.65 | S/L | 33.30 |
| 1250 | | MAINS | 9/30/18 | 44,606.43 | 0.00 | 0.00 | 4,353.47 | 1,339.53 | 5,693.00 | 38,913.43 | S/L | 33.30 |
| 1275 | | MAINS | 12/31/18 | 62,593.91 | 0.00 | 0.00 | 5,639.10 | 1,879.70 | 7,518.80 | 55,075.11 | S/L | 33.30 |
| 1283 | | MAINS | 3/31/19 | 28,027.50 | 0.00 | 0.00 | 2,314.59 | 841.67 | 3,156.26 | 24,871.24 | S/L | 33.30 |
| 1290 | | MAINS | 6/30/19 | 46,365.69 | 0.00 | 0.00 | 3,480.90 | 1,392.36 | 4,873.26 | 41,492.43 | S/L | 33.30 |
| 1297 | | MAINS | 9/30/19 | 44,083.13 | 0.00 | 0.00 | 2,978.59 | 1,323.82 | 4,302.41 | 39,780.72 | S/L | 33.30 |
| 1304 | | MAINS | 12/31/19 | 41,555.97 | 0.00 | 0.00 | 2,495.86 | 1,247.93 | 3,743.79 | 37,812.18 | S/L | 33.30 |
| 1310 | | MAINS | 3/31/20 | 49,232.48 | 0.00 | 0.00 | 2,587.29 | 1,478.45 | 4,065.74 | 45,166.74 | S/L | 33.30 |
| 1315 | | MAINS | 6/30/20 | 41,923.20 | 0.00 | 0.00 | 1,888.43 | 1,258.95 | 3,147.38 | 38,775.82 | S/L | 33.30 |
| 1324 | | MAINS | 9/30/20 | 38,811.23 | 0.00 | 0.00 | 1,456.88 | 1,165.50 | 2,622.38 | 36,188.85 | S/L | 33.30 |
| 1327 | | MAINS | 12/31/20 | 116,914.90 | 0.00 | 0.00 | 3,510.96 | 3,510.96 | 7,021.92 | 109,892.98 | S/L | 33.30 |
| 1333 | | MAINS | 3/31/21 | 44,975.00 | 0.00 | 0.00 | 1,012.95 | 1,350.60 | 2,363.55 | 42,611.45 | S/L | 33.30 |
| 1340 | | MAINS | 6/30/21 | 63,279.47 | 0.00 | 0.00 | 950.14 | 1,900.28 | 2,850.42 | 60,429.05 | S/L | 33.30 |
| 1348 | | MAINS | 9/30/21 | 62,982.97 | 0.00 | 0.00 | 472.85 | 1,891.38 | 2,364.23 | 60,618.74 | S/L | 33.30 |
| 1351 | | MAINS | 12/31/21 | 35,581.40 | 0.00 | 0.00 | 0.00 | 1,068.51 | 1,068.51 | 34,512.89 | S/L | 33.30 |
| 1354 | | MAINS | 3/31/22 | 51,530.26 | 0.00c | 0.00 | 0.00 | 1,160.59 | 1,160.59 | 50,369.67 | S/L | 33.30 |
| 1364 | | MAINS | 6/30/22 | 85,500.84 | 0.00c | 0.00 | 0.00 | 1,283.80 | 1,283.80 | 84,217.04 | S/L | 33.30 |
| 1372 | | MAINS | 9/30/22 | 66,421.00 | 0.00c | 0.00 | 0.00 | 498.66 | 498.66 | 65,922.34 | S/L | 33.30 |
| 1373 | | MAINS | 12/31/22 | 33,938.89 | 0.00c | 0.00 | 0.00 | 0.00 | 0.00 | 33,938.89 | S/L | 33.30 |

| Asset | d t | Property Description | Date In Service | Book Cost | Book Sec 179 Exp c | Book Sal Value | Book Prior Depreciation | Book Current Depreciation | Book End Depr | Book Net Book Value | Book Method | Book Period |
|------------------------------------|--------|-----------------------------|--------------------|---------------------|-----------------------|-------------------|----------------------------|------------------------------|---------------------|------------------------|----------------|----------------|
| Group: MAINS (continued) | | | | | | | | | | | | |
| | | | MAINS | <u>7,731,785.88</u> | <u>0.00c</u> | <u>0.00</u> | <u>3,890,444.79</u> | <u>179,169.78</u> | <u>4,069,614.57</u> | <u>3,662,171.31</u> | | |
| Group: METER EQUIPMENT- AMR | | | | | | | | | | | | |
| 669 | | ENCODER RECIEVER TRANSMI | 5/31/07 | 99,582.38 | 0.00 | 0.00 | 43,550.82 | 2,990.46 | 46,541.28 | 53,041.10 | S/L | 33.30 |
| 679 | | METER EQUIPMENT-AMR | 8/28/07 | 196,826.94 | 0.00 | 0.00 | 84,720.32 | 5,910.72 | 90,631.04 | 106,195.90 | S/L | 33.30 |
| 710 | | METER EQUIPMENT-AMR | 7/12/08 | 3,042.48 | 0.00 | 0.00 | 1,233.49 | 91.37 | 1,324.86 | 1,717.62 | S/L | 33.30 |
| 810 | | METER EQUIPMENT | 12/31/09 | 12,494.10 | 0.00 | 0.00 | 4,502.40 | 375.20 | 4,877.60 | 7,616.50 | S/L | 33.30 |
| 813 | | METER EQUIPMENT - AMR | 2/26/10 | 1,519.98 | 0.00 | 0.00 | 540.19 | 45.65 | 585.84 | 934.14 | S/L | 33.30 |
| 1063 | | METER EQUIPMENT - AMR | 3/31/14 | 773.75 | 0.00 | 0.00 | 180.11 | 23.24 | 203.35 | 570.40 | S/L | 33.30 |
| 1236 | | METER EQUIP - AMR | 2/01/18 | 3,127.32 | 0.00 | 0.00 | 367.82 | 93.91 | 461.73 | 2,665.59 | S/L | 33.30 |
| 1278 | | METER EQUIP - AMR | 10/26/18 | 6,486.19 | 0.00 | 0.00 | 616.80 | 194.78 | 811.58 | 5,674.61 | S/L | 33.30 |
| 1293 | | METER EQUIP-AMR | 4/26/19 | 9,685.67 | 0.00 | 0.00 | 775.63 | 290.86 | 1,066.49 | 8,619.18 | S/L | 33.30 |
| 1307 | | METER EQUIP - AMR | 12/26/19 | 6,628.69 | 0.00 | 0.00 | 398.12 | 199.06 | 597.18 | 6,031.51 | S/L | 33.30 |
| 1336 | | METER EQUIP-AMR | 3/03/21 | 7,621.14 | 0.00 | 0.00 | 190.72 | 228.86 | 419.58 | 7,201.56 | S/L | 33.30 |
| 1344 | | METER EQUIP - AMR | 8/10/21 | 14,055.21 | 0.00 | 0.00 | 175.87 | 422.08 | 597.95 | 13,457.26 | S/L | 33.30 |
| 1367 | | METER EQUIP - AMR | 5/05/22 | 7,864.50 | 0.00c | 0.00 | 0.00 | 157.45 | 157.45 | 7,707.05 | S/L | 33.30 |
| 1378 | | METER EQUIP-AMR | 11/01/22 | 3,095.45 | 0.00c | 0.00 | 0.00 | 15.49 | 15.49 | 3,079.96 | S/L | 33.30 |
| | | METER EQUIPMENT- AMR | | <u>372,803.80</u> | <u>0.00c</u> | <u>0.00</u> | <u>137,252.29</u> | <u>11,039.13</u> | <u>148,291.42</u> | <u>224,512.38</u> | | |
| Group: METER INSTALLATIONS | | | | | | | | | | | | |
| 6 | | METER INSTALLATION | 6/30/70 | 24,131.04 | 0.00 | 0.00 | 24,131.04 | 0.00 | 24,131.04 | 0.00 | S/L | 33.30 |
| 37 | | METER INSTALLATIONS | 12/31/86 | 51,766.15 | 0.00 | 0.00 | 51,766.15 | 0.00 | 51,766.15 | 0.00 | S/L | 33.30 |
| 56 | | METER INSTALLATIONS | 6/30/87 | 6,301.76 | 0.00 | 0.00 | 6,301.76 | 0.00 | 6,301.76 | 0.00 | S/L | 33.30 |
| 71 | | METER INSTALLATIONS | 6/30/88 | 10,087.64 | 0.00 | 0.00 | 10,087.64 | 0.00 | 10,087.64 | 0.00 | S/L | 33.30 |
| 77 | | METER INSTALLATION | 6/30/88 | 1,963.96 | 0.00 | 0.00 | 1,963.96 | 0.00 | 1,963.96 | 0.00 | S/L | 33.30 |
| 90 | | METER INSTALLATIONS | 6/30/89 | 8,887.77 | 0.00 | 0.00 | 8,674.25 | 213.52 | 8,887.77 | 0.00 | S/L | 33.30 |
| 95 | | METER INSTALLATION | 6/30/89 | 2,919.16 | 0.00 | 0.00 | 2,848.95 | 70.21 | 2,919.16 | 0.00 | S/L | 33.30 |
| 105 | | METER INSTALLATIONS | 6/30/90 | 3,344.70 | 0.00 | 0.00 | 3,163.86 | 100.44 | 3,264.30 | 80.40 | S/L | 33.30 |
| 109 | | METER INSTALLATION | 6/30/90 | 984.24 | 0.00 | 0.00 | 931.14 | 29.56 | 960.70 | 23.54 | S/L | 33.30 |
| 123 | | METER INSTALLATIONS | 6/30/91 | 6,748.14 | 0.00 | 0.00 | 6,180.82 | 202.65 | 6,383.47 | 364.67 | S/L | 33.30 |
| 127 | | METER INSTALLATION | 6/30/91 | 1,021.13 | 0.00 | 0.00 | 935.13 | 30.66 | 965.79 | 55.34 | S/L | 33.30 |
| 146 | | METER INSTALLATIONS | 6/30/92 | 4,870.46 | 0.00 | 0.00 | 4,314.67 | 146.26 | 4,460.93 | 409.53 | S/L | 33.30 |
| 151 | | METER INSTALLATION | 6/30/92 | 1,286.88 | 0.00 | 0.00 | 1,140.17 | 38.65 | 1,178.82 | 108.06 | S/L | 33.30 |
| 166 | | METER INSTALLATIONS | 6/30/93 | 2,618.59 | 0.00 | 0.00 | 2,241.24 | 78.64 | 2,319.88 | 298.71 | S/L | 33.30 |
| 172 | | METER INSTALLATION | 6/30/93 | 1,182.84 | 0.00 | 0.00 | 1,012.32 | 35.52 | 1,047.84 | 135.00 | S/L | 33.30 |
| 193 | | METER INSTALLATIONS | 6/30/94 | 5,007.77 | 0.00 | 0.00 | 4,135.45 | 150.38 | 4,285.83 | 721.94 | S/L | 33.30 |
| 198 | | METER INSTALLATION | 6/30/94 | 4,116.06 | 0.00 | 0.00 | 3,399.27 | 123.61 | 3,522.88 | 593.18 | S/L | 33.30 |
| 209 | | METER INSTALLATIONS | 8/31/95 | 1,172.85 | 0.00 | 0.00 | 927.46 | 35.22 | 962.68 | 210.17 | S/L | 33.30 |
| 217 | | METER INSTALLATION | 9/30/95 | 669.07 | 0.00 | 0.00 | 527.36 | 20.09 | 547.45 | 121.62 | S/L | 33.30 |
| 227 | | METER INSTALLATION | 12/30/95 | 623.01 | 0.00 | 0.00 | 486.46 | 18.71 | 505.17 | 117.84 | S/L | 33.30 |
| 230 | | METER INSTALLATIONS | 12/31/95 | 2,210.36 | 0.00 | 0.00 | 1,725.88 | 66.38 | 1,792.26 | 418.10 | S/L | 33.30 |
| 249 | | METER INSTALLATIONS | 6/30/96 | 3,741.21 | 0.00 | 0.00 | 2,864.92 | 112.35 | 2,977.27 | 763.94 | S/L | 33.30 |
| 253 | | METER INSTALLATION | 6/30/96 | 868.96 | 0.00 | 0.00 | 665.30 | 26.09 | 691.39 | 177.57 | S/L | 33.30 |
| 304 | | METER INSTALLATIONS | 9/30/97 | 1,374.68 | 0.00 | 0.00 | 1,001.04 | 41.28 | 1,042.32 | 332.36 | S/L | 33.30 |
| 312 | | METER INSTALLATIONS | 12/31/97 | 569.03 | 0.00 | 0.00 | 410.16 | 17.09 | 427.25 | 141.78 | S/L | 33.30 |
| 315 | | METER INSTALLATION | 12/31/97 | 557.85 | 0.00 | 0.00 | 402.00 | 16.75 | 418.75 | 139.10 | S/L | 33.30 |

Book Asset Detail 1/01/22 - 12/31/22

| Asset | d t | Property Description | Date In Service | Book Cost | Book Sec 179 Exp c | Book Sal Value | Book Prior Depreciation | Book Current Depreciation | Book End Depr | Book Net Book Value | Book Method | Book Period |
|---|--------|----------------------|--------------------|--------------|-----------------------|-------------------|----------------------------|------------------------------|------------------|------------------------|----------------|----------------|
| Group: METER INSTALLATIONS (continued) | | | | | | | | | | | | |
| 333 | | METER INSTALLATIONS | 9/30/98 | 14,893.04 | 0.00 | 0.00 | 10,398.33 | 447.24 | 10,845.57 | 4,047.47 | S/L | 33.30 |
| 337 | | METER INSTALLATION | 9/30/98 | 1,502.56 | 0.00 | 0.00 | 1,049.04 | 45.12 | 1,094.16 | 408.40 | S/L | 33.30 |
| 350 | | METER INSTALLATIONS | 12/31/98 | 1,882.09 | 0.00 | 0.00 | 1,299.96 | 56.52 | 1,356.48 | 525.61 | S/L | 33.30 |
| 353 | | METER INSTALLATION | 12/31/98 | 506.15 | 0.00 | 0.00 | 349.60 | 15.20 | 364.80 | 141.35 | S/L | 33.30 |
| 376 | | METER INSTALLATION | 8/31/99 | 1,007.05 | 0.00 | 0.00 | 675.36 | 30.24 | 705.60 | 301.45 | S/L | 33.30 |
| 381 | | METER INSTALLATIONS | 9/30/99 | 1,491.02 | 0.00 | 0.00 | 996.35 | 44.78 | 1,041.13 | 449.89 | S/L | 33.30 |
| 389 | | METER INSTALLATIONS | 12/31/99 | 3,143.48 | 0.00 | 0.00 | 2,076.80 | 94.40 | 2,171.20 | 972.28 | S/L | 33.30 |
| 390 | | METER INSTALLATION | 12/31/99 | 425.77 | 0.00 | 0.00 | 281.38 | 12.79 | 294.17 | 131.60 | S/L | 33.30 |
| 398 | | METER INSTALLATIONS | 8/31/00 | 4,787.05 | 0.00 | 0.00 | 3,066.88 | 143.76 | 3,210.64 | 1,576.41 | S/L | 33.30 |
| 399 | | METER INSTALLATIONS | 8/31/00 | 990.77 | 0.00 | 0.00 | 634.67 | 29.75 | 664.42 | 326.35 | S/L | 33.30 |
| 409 | | METER INSTALLATIONS | 12/31/00 | 1,529.34 | 0.00 | 0.00 | 964.53 | 45.93 | 1,010.46 | 518.88 | S/L | 33.30 |
| 411 | | METER INSTALLATIONS | 12/31/00 | 122.24 | 0.00 | 0.00 | 77.07 | 3.67 | 80.74 | 41.50 | S/L | 33.30 |
| 424 | | METER INSTALLATIONS | 7/31/01 | 181.35 | 0.00 | 0.00 | 111.27 | 5.45 | 116.72 | 64.63 | S/L | 33.30 |
| 428 | | METER INSTALLATIONS | 9/30/01 | 5,145.22 | 0.00 | 0.00 | 3,128.83 | 154.51 | 3,283.34 | 1,861.88 | S/L | 33.30 |
| 439 | | METER INSTALLATIONS | 12/31/01 | 2,785.40 | 0.00 | 0.00 | 1,673.00 | 83.65 | 1,756.65 | 1,028.75 | S/L | 33.30 |
| 441 | | METER INSTALLATIONS | 12/31/01 | 537.85 | 0.00 | 0.00 | 323.00 | 16.15 | 339.15 | 198.70 | S/L | 33.30 |
| 452 | | METER INSTALLATIONS | 9/30/02 | 653.68 | 0.00 | 0.00 | 377.88 | 19.63 | 397.51 | 256.17 | S/L | 33.30 |
| 455 | | METER INSTALLATIONS | 9/30/02 | 2,055.59 | 0.00 | 0.00 | 1,188.30 | 61.73 | 1,250.03 | 805.56 | S/L | 33.30 |
| 460 | | METER INSTALLATIONS | 11/30/02 | 2,113.78 | 0.00 | 0.00 | 1,211.41 | 63.48 | 1,274.89 | 838.89 | S/L | 33.30 |
| 470 | | METER INSTALLATIONS | 12/31/02 | 2,251.79 | 0.00 | 0.00 | 1,284.78 | 67.62 | 1,352.40 | 899.39 | S/L | 33.30 |
| 475 | | METER INSTALLATIONS | 5/31/03 | 2,001.76 | 0.00 | 0.00 | 1,117.05 | 60.11 | 1,177.16 | 824.60 | S/L | 33.30 |
| 491 | | METER INSTALLATIONS | 9/30/03 | 2,124.46 | 0.00 | 0.00 | 1,164.35 | 63.80 | 1,228.15 | 896.31 | S/L | 33.30 |
| 505 | | METER INSTALLATIONS | 11/30/03 | 988.49 | 0.00 | 0.00 | 536.71 | 29.68 | 566.39 | 422.10 | S/L | 33.30 |
| 510 | | METER INSTALLATIONS | 12/31/03 | 721.91 | 0.00 | 0.00 | 390.24 | 21.68 | 411.92 | 309.99 | S/L | 33.30 |
| 525 | | METER INSTALLATION | 9/30/04 | 1,669.49 | 0.00 | 0.00 | 864.74 | 50.13 | 914.87 | 754.62 | S/L | 33.30 |
| 528 | | METER INSTALLATION | 9/30/04 | 916.01 | 0.00 | 0.00 | 474.55 | 27.51 | 502.06 | 413.95 | S/L | 33.30 |
| 532 | | METER INSTALLATION | 12/31/04 | 148.45 | 0.00 | 0.00 | 75.82 | 4.46 | 80.28 | 68.17 | S/L | 33.30 |
| 536 | | METER INSTALLATION | 12/31/04 | 1,312.69 | 0.00 | 0.00 | 670.14 | 39.42 | 709.56 | 603.13 | S/L | 33.30 |
| 568 | | METER INSTALLATION | 9/30/05 | 1,865.24 | 0.00 | 0.00 | 910.16 | 56.01 | 966.17 | 899.07 | S/L | 33.30 |
| 579 | | METER INSTALLATION | 12/31/05 | 1,255.54 | 0.00 | 0.00 | 603.20 | 37.70 | 640.90 | 614.64 | S/L | 33.30 |
| 583 | | METER INSTALLATION | 12/31/05 | 634.62 | 0.00 | 0.00 | 304.96 | 19.06 | 324.02 | 310.60 | S/L | 33.30 |
| 621 | | METER INSTALLATION | 9/30/06 | 1,455.54 | 0.00 | 0.00 | 666.58 | 43.71 | 710.29 | 745.25 | S/L | 33.30 |
| 633 | | METER INSTALLATION | 10/31/06 | 550.83 | 0.00 | 0.00 | 250.86 | 16.54 | 267.40 | 283.43 | S/L | 33.30 |
| 649 | | METER INSTALLATIONS | 12/31/06 | 347.60 | 0.00 | 0.00 | 156.60 | 10.44 | 167.04 | 180.56 | S/L | 33.30 |
| 677 | | METER INSTALLATION | 6/30/07 | 459.71 | 0.00 | 0.00 | 200.24 | 13.81 | 214.05 | 245.66 | S/L | 33.30 |
| 687 | | METER INSTALLATION | 9/30/07 | 1,877.16 | 0.00 | 0.00 | 803.27 | 56.37 | 859.64 | 1,017.52 | S/L | 33.30 |
| 697 | | METER INSTALLATION | 11/30/07 | 259.93 | 0.00 | 0.00 | 109.99 | 7.81 | 117.80 | 142.13 | S/L | 33.30 |
| 712 | | METER INSTALLATION | 8/31/08 | 357.63 | 0.00 | 0.00 | 143.20 | 10.74 | 153.94 | 203.69 | S/L | 33.30 |
| 721 | | METER INSTALLATION | 9/30/08 | 277.16 | 0.00 | 0.00 | 110.24 | 8.32 | 118.56 | 158.60 | S/L | 33.30 |
| 734 | | METER INSTALLATIONS | 11/30/08 | 123.93 | 0.00 | 0.00 | 48.67 | 3.72 | 52.39 | 71.54 | S/L | 33.30 |
| 754 | | METER INSTALLATION | 12/31/08 | 425.40 | 0.00 | 0.00 | 166.01 | 12.77 | 178.78 | 246.62 | S/L | 33.30 |
| 796 | | METER INSTALLATION | 9/30/09 | 1,847.25 | 0.00 | 0.00 | 679.51 | 55.47 | 734.98 | 1,112.27 | S/L | 33.30 |
| 799 | | METER INSTALLATION | 10/31/09 | 73.14 | 0.00 | 0.00 | 26.77 | 2.20 | 28.97 | 44.17 | S/L | 33.30 |
| 821 | | METER INSTALLATION | 8/17/10 | 620.04 | 0.00 | 0.00 | 211.03 | 18.62 | 229.65 | 390.39 | S/L | 33.30 |
| 841 | | METER INSTALLATION | 9/30/10 | 599.05 | 0.00 | 0.00 | 202.39 | 17.99 | 220.38 | 378.67 | S/L | 33.30 |
| 853 | | METER INSTALLATION | 12/31/10 | 1,192.95 | 0.00 | 0.00 | 394.02 | 35.82 | 429.84 | 763.11 | S/L | 33.30 |
| 906 | | METER INSTALLATION | 9/30/11 | 3,561.87 | 0.00 | 0.00 | 1,096.34 | 106.96 | 1,203.30 | 2,358.57 | S/L | 33.30 |
| 918 | | METER INSTALLATION | 12/31/11 | 1,886.57 | 0.00 | 0.00 | 566.50 | 56.65 | 623.15 | 1,263.42 | S/L | 33.30 |
| 923 | | METER INSTALLATION | 6/30/12 | 1,500.98 | 0.00 | 0.00 | 428.17 | 45.07 | 473.24 | 1,027.74 | S/L | 33.30 |

| Asset | d t | Property Description | Date In Service | Book Cost | Book Sec 179 Exp c | Book Sal Value | Book Prior Depreciation | Book Current Depreciation | Book End Depr | Book Net Book Value | Book Method | Book Period |
|---|--------|----------------------|--------------------|-------------------|-----------------------|-------------------|----------------------------|------------------------------|-------------------|------------------------|----------------|----------------|
| Group: METER INSTALLATIONS (continued) | | | | | | | | | | | | |
| 962 | | METER INSTALLATIONS | 9/30/12 | 2,092.15 | 0.00 | 0.00 | 581.18 | 62.83 | 644.01 | 1,448.14 | S/L | 33.30 |
| 972 | | METER INSTALLATIONS | 12/01/12 | 1,724.04 | 0.00 | 0.00 | 470.28 | 51.77 | 522.05 | 1,201.99 | S/L | 33.30 |
| 990 | | METER INSTALLATION | 2/28/13 | 223.85 | 0.00 | 0.00 | 59.36 | 6.72 | 66.08 | 157.77 | S/L | 33.30 |
| 1012 | | METER INSTALLATION | 6/30/13 | 899.07 | 0.00 | 0.00 | 229.50 | 27.00 | 256.50 | 642.57 | S/L | 33.30 |
| 1045 | | METER INSTALLATION | 9/30/13 | 1,037.54 | 0.00 | 0.00 | 257.07 | 31.16 | 288.23 | 749.31 | S/L | 33.30 |
| 1058 | | METER INSTALLATION | 12/31/13 | 3,215.60 | 0.00 | 0.00 | 772.48 | 96.56 | 869.04 | 2,346.56 | S/L | 33.30 |
| 1064 | | METER INSTALLATION | 3/31/14 | 1,261.57 | 0.00 | 0.00 | 293.57 | 37.88 | 331.45 | 930.12 | S/L | 33.30 |
| 1082 | | METER INSTALLATION | 5/31/14 | 175.00 | 0.00 | 0.00 | 39.89 | 5.26 | 45.15 | 129.85 | S/L | 33.30 |
| 1093 | | METER INSTALLATION | 9/30/14 | 4,272.36 | 0.00 | 0.00 | 930.17 | 128.30 | 1,058.47 | 3,213.89 | S/L | 33.30 |
| 1104 | | METER INSTALLATION | 12/31/14 | 9,103.23 | 0.00 | 0.00 | 1,913.59 | 273.37 | 2,186.96 | 6,916.27 | S/L | 33.30 |
| 1112 | | METER INSTALLATION | 2/28/15 | 1,952.77 | 0.00 | 0.00 | 400.71 | 58.64 | 459.35 | 1,493.42 | S/L | 33.30 |
| 1122 | | METER INSTALLATION | 6/30/15 | 1,241.89 | 0.00 | 0.00 | 242.39 | 37.29 | 279.68 | 962.21 | S/L | 33.30 |
| 1127 | | METER INSTALLATION | 9/30/15 | 1,649.57 | 0.00 | 0.00 | 309.62 | 49.54 | 359.16 | 1,290.41 | S/L | 33.30 |
| 1137 | | METER INSTALLATION | 12/31/15 | 2,868.67 | 0.00 | 0.00 | 516.90 | 86.15 | 603.05 | 2,265.62 | S/L | 33.30 |
| 1147 | | METER INSTALLATION | 3/31/16 | 885.43 | 0.00 | 0.00 | 152.89 | 26.59 | 179.48 | 705.95 | S/L | 33.30 |
| 1165 | | METER INSTALLATION | 6/30/16 | 185.53 | 0.00 | 0.00 | 30.64 | 5.57 | 36.21 | 149.32 | S/L | 33.30 |
| 1176 | | METER INSTALLATION | 9/30/16 | 9,497.76 | 0.00 | 0.00 | 1,497.40 | 285.22 | 1,782.62 | 7,715.14 | S/L | 33.30 |
| 1188 | | METER INSTALLATION | 12/13/16 | 1,229.78 | 0.00 | 0.00 | 187.73 | 36.93 | 224.66 | 1,005.12 | S/L | 33.30 |
| 1200 | | METER INSTALLATION | 2/28/17 | 981.48 | 0.00 | 0.00 | 142.44 | 29.47 | 171.91 | 809.57 | S/L | 33.30 |
| 1210 | | METER INSTALLATION | 5/31/17 | 1,774.07 | 0.00 | 0.00 | 244.20 | 53.28 | 297.48 | 1,476.59 | S/L | 33.30 |
| 1219 | | METER INSTALLATIONS | 9/30/17 | 769.74 | 0.00 | 0.00 | 98.26 | 23.12 | 121.38 | 648.36 | S/L | 33.30 |
| 1228 | | METER INSTALLATION | 12/31/17 | 4,176.82 | 0.00 | 0.00 | 501.72 | 125.43 | 627.15 | 3,549.67 | S/L | 33.30 |
| 1237 | | METER INSTALLATION | 3/31/18 | 1,862.27 | 0.00 | 0.00 | 209.70 | 55.92 | 265.62 | 1,596.65 | S/L | 33.30 |
| 1244 | | METER INSTALLATIONS | 5/31/18 | 905.82 | 0.00 | 0.00 | 97.47 | 27.20 | 124.67 | 781.15 | S/L | 33.30 |
| 1253 | | METER INSTALLATION | 9/30/18 | 2,306.41 | 0.00 | 0.00 | 225.10 | 69.26 | 294.36 | 2,012.05 | S/L | 33.30 |
| 1279 | | METER INSTALLATION | 12/31/18 | 3,149.89 | 0.00 | 0.00 | 283.77 | 94.59 | 378.36 | 2,771.53 | S/L | 33.30 |
| 1286 | | METER INSTALLATION | 3/31/19 | 1,145.60 | 0.00 | 0.00 | 94.60 | 34.40 | 129.00 | 1,016.60 | S/L | 33.30 |
| 1294 | | METER INSTALLATION | 6/30/19 | 1,579.39 | 0.00 | 0.00 | 118.57 | 47.43 | 166.00 | 1,413.39 | S/L | 33.30 |
| 1300 | | METER INSTALLATION | 9/30/19 | 2,356.94 | 0.00 | 0.00 | 159.25 | 70.78 | 230.03 | 2,126.91 | S/L | 33.30 |
| 1308 | | METER INSTALLATION | 12/31/19 | 1,894.30 | 0.00 | 0.00 | 113.78 | 56.89 | 170.67 | 1,723.63 | S/L | 33.30 |
| 1313 | | METER INSTALLATION | 3/31/20 | 1,415.15 | 0.00 | 0.00 | 74.37 | 42.50 | 116.87 | 1,298.28 | S/L | 33.30 |
| 1318 | | METER INSTALLATION | 6/30/20 | 1,687.46 | 0.00 | 0.00 | 76.01 | 50.67 | 126.68 | 1,560.78 | S/L | 33.30 |
| 1326 | | METER INSTALLATION | 9/30/20 | 1,560.53 | 0.00 | 0.00 | 58.58 | 46.86 | 105.44 | 1,455.09 | S/L | 33.30 |
| 1330 | | METER INSTALLATION | 12/31/20 | 2,700.30 | 0.00 | 0.00 | 81.09 | 81.09 | 162.18 | 2,538.12 | S/L | 33.30 |
| 1337 | | METER INSTALLATION | 3/31/21 | 2,958.08 | 0.00 | 0.00 | 66.62 | 88.83 | 155.45 | 2,802.63 | S/L | 33.30 |
| 1343 | | METER INSTALLATION | 6/30/21 | 1,220.06 | 0.00 | 0.00 | 18.32 | 36.64 | 54.96 | 1,165.10 | S/L | 33.30 |
| 1345 | | METER INSTALLATION | 9/30/21 | 1,569.50 | 0.00 | 0.00 | 11.78 | 47.13 | 58.91 | 1,510.59 | S/L | 33.30 |
| 1353 | | METER INSTALLATIONS | 12/31/21 | 1,607.10 | 0.00 | 0.00 | 0.00 | 48.26 | 48.26 | 1,558.84 | S/L | 33.30 |
| 1357 | | METER INSTALLATION | 3/31/22 | 3,912.42 | 0.00c | 0.00 | 0.00 | 88.12 | 88.12 | 3,824.30 | S/L | 33.30 |
| 1368 | | METER INSTALLATION | 6/30/22 | 2,954.91 | 0.00c | 0.00 | 0.00 | 44.37 | 44.37 | 2,910.54 | S/L | 33.30 |
| 1379 | | METER INSTALLATION | 9/30/22 | 1,404.03 | 0.00c | 0.00 | 0.00 | 10.54 | 10.54 | 1,393.49 | S/L | 33.30 |
| 1380 | | METER INSTALLATION | 12/31/22 | 3,659.70 | 0.00c | 0.00 | 0.00 | 0.00 | 0.00 | 3,659.70 | S/L | 33.30 |
| METER INSTALLATIONS | | | | 321,153.71 | 0.00c | 0.00 | 198,340.15 | 6,527.81 | 204,867.96 | 116,285.75 | | |

Group: METERS

| | | | | | | | | | | | | |
|----|--|--------|----------|------------|------|------|------------|------|------------|------|-----|-------|
| 5 | | METERS | 6/30/70 | 43,707.71 | 0.00 | 0.00 | 43,707.71 | 0.00 | 43,707.71 | 0.00 | S/L | 33.30 |
| 36 | | METERS | 12/31/86 | 135,843.61 | 0.00 | 0.00 | 135,843.61 | 0.00 | 135,843.61 | 0.00 | S/L | 33.30 |

| Asset | d t | Property Description | Date In Service | Book Cost | Book Sec 179 Exp c | Book Sal Value | Book Prior Depreciation | Book Current Depreciation | Book End Depr | Book Net Book Value | Book Method | Book Period |
|----------------------------------|--------|----------------------|--------------------|--------------|-----------------------|-------------------|----------------------------|------------------------------|------------------|------------------------|----------------|----------------|
| Group: METERS (continued) | | | | | | | | | | | | |
| 55 | | METERS | 6/30/87 | 11,631.08 | 0.00 | 0.00 | 11,631.08 | 0.00 | 11,631.08 | 0.00 | S/L | 33.30 |
| 70 | | METERS | 6/30/88 | 19,866.58 | 0.00 | 0.00 | 19,866.58 | 0.00 | 19,866.58 | 0.00 | S/L | 33.30 |
| 76 | | METERS | 6/30/88 | 6,724.41 | 0.00 | 0.00 | 6,724.41 | 0.00 | 6,724.41 | 0.00 | S/L | 33.30 |
| 89 | | METERS | 6/30/89 | 17,106.38 | 0.00 | 0.00 | 16,695.57 | 410.81 | 17,106.38 | 0.00 | S/L | 33.30 |
| 94 | | METERS | 6/30/89 | 17,159.00 | 0.00 | 0.00 | 16,746.92 | 412.08 | 17,159.00 | 0.00 | S/L | 33.30 |
| 104 | | METERS | 6/30/90 | 20,681.57 | 0.00 | 0.00 | 19,563.70 | 621.07 | 20,184.77 | 496.80 | S/L | 33.30 |
| 108 | | METERS | 6/30/90 | 5,951.85 | 0.00 | 0.00 | 5,630.00 | 178.73 | 5,808.73 | 143.12 | S/L | 33.30 |
| 122 | | METERS | 6/30/91 | 37,582.14 | 0.00 | 0.00 | 34,422.00 | 1,128.59 | 35,550.59 | 2,031.55 | S/L | 33.30 |
| 126 | | METERS | 6/30/91 | 66,547.16 | 0.00 | 0.00 | 60,951.51 | 1,998.41 | 62,949.92 | 3,597.24 | S/L | 33.30 |
| 145 | | METERS | 6/30/92 | 5,559.71 | 0.00 | 0.00 | 4,925.32 | 166.96 | 5,092.28 | 467.43 | S/L | 33.30 |
| 165 | | METERS | 6/30/93 | 15,383.45 | 0.00 | 0.00 | 13,166.14 | 461.97 | 13,628.11 | 1,755.34 | S/L | 33.30 |
| 171 | | METERS | 6/30/93 | 3,517.50 | 0.00 | 0.00 | 3,010.46 | 105.63 | 3,116.09 | 401.41 | S/L | 33.30 |
| 192 | | METERS | 6/30/94 | 16,286.23 | 0.00 | 0.00 | 13,449.70 | 489.08 | 13,938.78 | 2,347.45 | S/L | 33.30 |
| 197 | | METERS | 6/30/94 | 5,595.39 | 0.00 | 0.00 | 4,620.82 | 168.03 | 4,788.85 | 806.54 | S/L | 33.30 |
| 208 | | METERS | 8/10/95 | 10,703.77 | 0.00 | 0.00 | 8,491.11 | 321.43 | 8,812.54 | 1,891.23 | S/L | 33.30 |
| 275 | | METERS | 11/08/96 | 12,717.61 | 0.00 | 0.00 | 9,611.40 | 381.91 | 9,993.31 | 2,724.30 | S/L | 33.30 |
| 301 | | METERS | 9/10/97 | 10,202.69 | 0.00 | 0.00 | 7,455.49 | 306.39 | 7,761.88 | 2,440.81 | S/L | 33.30 |
| 323 | | METERS | 4/06/98 | 3,281.25 | 0.00 | 0.00 | 2,340.32 | 98.54 | 2,438.86 | 842.39 | S/L | 33.30 |
| 332 | | METERS | 9/30/98 | 10,707.13 | 0.00 | 0.00 | 7,475.80 | 321.54 | 7,797.34 | 2,909.79 | S/L | 33.30 |
| 340 | | METERS | 11/10/98 | 9,409.73 | 0.00 | 0.00 | 6,546.21 | 282.57 | 6,828.78 | 2,580.95 | S/L | 33.30 |
| 362 | | METERS | 4/01/99 | 2,308.00 | 0.00 | 0.00 | 1,576.80 | 69.31 | 1,646.11 | 661.89 | S/L | 33.30 |
| 380 | | METERS | 9/30/99 | 10,042.47 | 0.00 | 0.00 | 6,710.15 | 301.58 | 7,011.73 | 3,030.74 | S/L | 33.30 |
| 388 | | METERS | 12/31/99 | 116.77 | 0.00 | 0.00 | 77.22 | 3.51 | 80.73 | 36.04 | S/L | 33.30 |
| 391 | | METERS | 4/06/00 | 1,579.65 | 0.00 | 0.00 | 1,031.82 | 47.44 | 1,079.26 | 500.39 | S/L | 33.30 |
| 396 | | METERS | 6/06/00 | 3,097.90 | 0.00 | 0.00 | 2,007.90 | 93.03 | 2,100.93 | 996.97 | S/L | 33.30 |
| 405 | | METERS | 10/04/00 | 933.55 | 0.00 | 0.00 | 595.64 | 28.03 | 623.67 | 309.88 | S/L | 33.30 |
| 425 | | METERS | 8/07/01 | 14,320.05 | 0.00 | 0.00 | 8,779.78 | 430.03 | 9,209.81 | 5,110.24 | S/L | 33.30 |
| 430 | | METERS | 10/08/01 | 14,925.00 | 0.00 | 0.00 | 9,076.05 | 448.20 | 9,524.25 | 5,400.75 | S/L | 33.30 |
| 442 | | METERS | 3/08/02 | 10,105.81 | 0.00 | 0.00 | 6,019.02 | 303.48 | 6,322.50 | 3,783.31 | S/L | 33.30 |
| 454 | | METERS | 9/30/02 | 16,247.51 | 0.00 | 0.00 | 9,392.27 | 487.91 | 9,880.18 | 6,367.33 | S/L | 33.30 |
| 458 | | METERS | 11/05/02 | 2,262.75 | 0.00 | 0.00 | 1,302.38 | 67.95 | 1,370.33 | 892.42 | S/L | 33.30 |
| 482 | | METERS | 8/01/03 | 18,757.49 | 0.00 | 0.00 | 10,373.92 | 563.29 | 10,937.21 | 7,820.28 | S/L | 33.30 |
| 499 | | METERS | 11/03/03 | 932.46 | 0.00 | 0.00 | 508.67 | 28.00 | 536.67 | 395.79 | S/L | 33.30 |
| 512 | | METERS | 3/31/04 | -312.00 | 0.00 | 0.00 | -166.32 | -9.37 | -175.69 | -136.31 | S/L | 33.30 |
| 524 | | METERS | 9/30/04 | 16,829.01 | 0.00 | 0.00 | 8,717.80 | 505.38 | 9,223.18 | 7,605.83 | S/L | 33.30 |
| 535 | | METERS | 12/31/04 | 23,851.85 | 0.00 | 0.00 | 12,176.59 | 716.27 | 12,892.86 | 10,958.99 | S/L | 33.30 |
| 547 | | METERS | 5/31/05 | 4,459.84 | 0.00 | 0.00 | 2,221.01 | 133.93 | 2,354.94 | 2,104.90 | S/L | 33.30 |
| 571 | | METERS | 9/30/05 | 2,306.96 | 0.00 | 0.00 | 1,125.80 | 69.28 | 1,195.08 | 1,111.88 | S/L | 33.30 |
| 582 | | METERS | 12/31/05 | 2,275.01 | 0.00 | 0.00 | 1,093.12 | 68.32 | 1,161.44 | 1,113.57 | S/L | 33.30 |
| 673 | | METERS | 6/12/07 | 21,328.43 | 0.00 | 0.00 | 9,340.48 | 640.49 | 9,980.97 | 11,347.46 | S/L | 33.30 |
| 686 | | METERS | 9/30/07 | 36,417.18 | 0.00 | 0.00 | 15,583.94 | 1,093.61 | 16,677.55 | 19,739.63 | S/L | 33.30 |
| 700 | | METERS | 12/31/07 | 2,880.11 | 0.00 | 0.00 | 1,210.86 | 86.49 | 1,297.35 | 1,582.76 | S/L | 33.30 |
| 807 | | METERS | 12/31/09 | 603.71 | 0.00 | 0.00 | 217.56 | 18.13 | 235.69 | 368.02 | S/L | 33.30 |
| 837 | | METERS | 9/30/10 | 108,021.65 | 0.00 | 0.00 | 36,493.77 | 3,243.89 | 39,737.66 | 68,283.99 | S/L | 33.30 |
| 881 | | METERS | 7/31/11 | 5,793.13 | 0.00 | 0.00 | 1,812.19 | 173.97 | 1,986.16 | 3,806.97 | S/L | 33.30 |
| 912 | | METERS | 12/07/11 | 10,298.22 | 0.00 | 0.00 | 3,118.37 | 309.26 | 3,427.63 | 6,870.59 | S/L | 33.30 |
| 963 | | METERS | 7/10/12 | 4,970.57 | 0.00 | 0.00 | 1,418.06 | 149.27 | 1,567.33 | 3,403.24 | S/L | 33.30 |
| 1044 | | METERS | 9/09/13 | 8,599.59 | 0.00 | 0.00 | 2,152.08 | 258.25 | 2,410.33 | 6,189.26 | S/L | 33.30 |
| 1057 | | METERS | 11/13/13 | 3,877.68 | 0.00 | 0.00 | 951.01 | 116.45 | 1,067.46 | 2,810.22 | S/L | 33.30 |

| Asset | d t | Property Description | Date In Service | Book Cost | Book Sec 179 Exp c | Book Sal Value | Book Prior Depreciation | Book Current Depreciation | Book End Depr | Book Net Book Value | Book Method | Book Period |
|----------------------------------|--------|----------------------|--------------------|---------------------|-----------------------|-------------------|----------------------------|------------------------------|-------------------|------------------------|----------------|----------------|
| Group: METERS (continued) | | | | | | | | | | | | |
| 1092 | | METERS | 9/19/14 | 3,357.66 | 0.00 | 0.00 | 731.02 | 100.83 | 831.85 | 2,525.81 | S/L | 33.30 |
| 1103 | | METERS | 10/11/14 | 8,313.90 | 0.00 | 0.00 | 1,810.11 | 249.67 | 2,059.78 | 6,254.12 | S/L | 33.30 |
| 1111 | | METERS | 3/26/15 | 7,407.61 | 0.00 | 0.00 | 1,501.54 | 222.45 | 1,723.99 | 5,683.62 | S/L | 33.30 |
| 1136 | | METERS | 12/10/15 | 11,531.60 | 0.00 | 0.00 | 2,106.60 | 346.29 | 2,452.89 | 9,078.71 | S/L | 33.30 |
| 1146 | | METERS | 3/23/16 | 4,844.43 | 0.00 | 0.00 | 836.51 | 145.48 | 981.99 | 3,862.44 | S/L | 33.30 |
| 1187 | | METERS | 10/08/16 | 4,879.20 | 0.00 | 0.00 | 769.23 | 146.52 | 915.75 | 3,963.45 | S/L | 33.30 |
| 1199 | | METERS | 3/31/17 | 4,943.40 | 0.00 | 0.00 | 705.14 | 148.45 | 853.59 | 4,089.81 | S/L | 33.30 |
| 1227 | | METERS | 12/11/17 | 11,142.98 | 0.00 | 0.00 | 1,366.37 | 334.62 | 1,700.99 | 9,441.99 | S/L | 33.30 |
| 1235 | | METERS | 2/02/18 | 7,293.12 | 0.00 | 0.00 | 857.79 | 219.01 | 1,076.80 | 6,216.32 | S/L | 33.30 |
| 1252 | | METERS | 9/28/18 | 2,417.50 | 0.00 | 0.00 | 235.95 | 72.60 | 308.55 | 2,108.95 | S/L | 33.30 |
| 1277 | | METERS | 12/10/18 | 5,630.71 | 0.00 | 0.00 | 521.36 | 169.09 | 690.45 | 4,940.26 | S/L | 33.30 |
| 1285 | | METERS | 1/28/19 | 8,543.94 | 0.00 | 0.00 | 748.33 | 256.57 | 1,004.90 | 7,539.04 | S/L | 33.30 |
| 1292 | | METERS | 6/30/19 | 1,773.37 | 0.00 | 0.00 | 133.13 | 53.25 | 186.38 | 1,586.99 | S/L | 33.30 |
| 1299 | | METERS | 9/12/19 | 6,051.09 | 0.00 | 0.00 | 423.99 | 181.71 | 605.70 | 5,445.39 | S/L | 33.30 |
| 1306 | | METERS | 11/15/19 | 1,901.10 | 0.00 | 0.00 | 123.70 | 57.09 | 180.79 | 1,720.31 | S/L | 33.30 |
| 1312 | | METERS | 1/24/20 | 8,042.30 | 0.00 | 0.00 | 462.89 | 241.51 | 704.40 | 7,337.90 | S/L | 33.30 |
| 1317 | | METERS | 6/30/20 | 4,145.08 | 0.00 | 0.00 | 186.72 | 124.48 | 311.20 | 3,833.88 | S/L | 33.30 |
| 1329 | | METERS | 11/19/20 | 9,536.48 | 0.00 | 0.00 | 310.25 | 286.38 | 596.63 | 8,939.85 | S/L | 33.30 |
| 1335 | | METERS | 3/17/21 | 11,756.10 | 0.00 | 0.00 | 264.78 | 353.04 | 617.82 | 11,138.28 | S/L | 33.30 |
| 1342 | | METERS | 5/13/21 | 11,973.68 | 0.00 | 0.00 | 2,418.93 | 359.57 | 2,778.50 | 9,195.18 | S/L | 33.30 |
| 1350 | | METERS | 7/01/21 | 1,300.04 | 0.00 | 0.00 | 19.52 | 39.04 | 58.56 | 1,241.48 | S/L | 33.30 |
| 1356 | | METERS | 1/10/22 | 7,721.21 | 0.00c | 0.00 | 0.00 | 231.87 | 231.87 | 7,489.34 | S/L | 33.30 |
| 1366 | | METERS | 4/12/22 | 16,239.65 | 0.00c | 0.00 | 0.00 | 365.76 | 365.76 | 15,873.89 | S/L | 33.30 |
| 1376 | | METERS | 9/28/22 | 5,831.96 | 0.00c | 0.00 | 0.00 | 43.78 | 43.78 | 5,788.18 | S/L | 33.30 |
| 1377 | | METERS | 12/07/22 | 17,134.75 | 0.00c | 0.00 | 0.00 | 42.88 | 42.88 | 17,091.87 | S/L | 33.30 |
| | | METERS | | <u>1,017,709.16</u> | <u>0.00c</u> | <u>0.00</u> | <u>624,327.66</u> | <u>23,091.06</u> | <u>647,418.72</u> | <u>370,290.44</u> | | |

Group: MISCELLANEOUS EQUIPMENT

| | | | | | | | | | | | | |
|------|--|------------------------------|----------|----------|------|------|----------|--------|----------|----------|-----|-------|
| 10 | | MISCELLANEOUS EQUIPMENT | 6/30/75 | 649.95 | 0.00 | 0.00 | 649.95 | 0.00 | 649.95 | 0.00 | S/L | 33.30 |
| 45 | | MISC. EQUIPMENT | 12/31/86 | 512.39 | 0.00 | 0.00 | 512.39 | 0.00 | 512.39 | 0.00 | S/L | 33.30 |
| 297 | | MISCELLANEOUS EQUIPMENT | 8/06/97 | 66.94 | 0.00 | 0.00 | 49.08 | 2.01 | 51.09 | 15.85 | S/L | 33.30 |
| 507 | | CELL PHONE | 12/10/03 | 18.65 | 0.00 | 0.00 | 18.65 | 0.00 | 18.65 | 0.00 | S/L | 10.00 |
| 586 | | PROJECTOR EQUIPMENT | 2/10/06 | 1,497.00 | 0.00 | 0.00 | 1,497.00 | 0.00 | 1,497.00 | 0.00 | S/L | 10.00 |
| 758 | | COMPUTER SOFTWARE | 2/04/09 | 326.30 | 0.00 | 0.00 | 326.30 | 0.00 | 326.30 | 0.00 | S/L | 10.00 |
| 775 | | 2008 HONDA GENERATOR | 6/02/09 | 2,057.00 | 0.00 | 0.00 | 2,057.00 | 0.00 | 2,057.00 | 0.00 | S/L | 10.00 |
| 776 | | 2009 POLARIS RANGER 700 4-W | 6/02/09 | 3,770.19 | 0.00 | 0.00 | 3,770.19 | 0.00 | 3,770.19 | 0.00 | S/L | 10.00 |
| 843 | | SECURITY SYSTEM | 10/25/10 | 2,485.00 | 0.00 | 0.00 | 2,485.00 | 0.00 | 2,485.00 | 0.00 | S/L | 10.00 |
| 876 | | VIDEO CAMERA FOR PIPE HIST | 6/20/11 | 300.00 | 0.00 | 0.00 | 300.00 | 0.00 | 300.00 | 0.00 | S/L | 10.00 |
| 900 | | BARRUCUDA BACKUP SERVER | 9/20/11 | 3,016.30 | 0.00 | 0.00 | 3,016.30 | 0.00 | 3,016.30 | 0.00 | S/L | 10.00 |
| 946 | | TANKLESS WATER HEATER | 1/11/12 | 619.95 | 0.00 | 0.00 | 619.95 | 0.00 | 619.95 | 0.00 | S/L | 10.00 |
| 977 | | QUICKBOOKS | 11/12/12 | 3,210.00 | 0.00 | 0.00 | 2,942.50 | 267.50 | 3,210.00 | 0.00 | S/L | 10.00 |
| 1095 | | PALO ALTO NETWORKS PA-50C | 8/28/14 | 9,341.62 | 0.00 | 0.00 | 6,850.51 | 934.16 | 7,784.67 | 1,556.95 | S/L | 10.00 |
| 1107 | | DELL COMPUTER | 10/13/14 | 4,342.27 | 0.00 | 0.00 | 3,148.17 | 434.23 | 3,582.40 | 759.87 | S/L | 10.00 |
| 1249 | | IPAD | 5/18/18 | 834.59 | 0.00 | 0.00 | 299.06 | 83.46 | 382.52 | 452.07 | S/L | 10.00 |
| 1268 | | (3) DELL OPTIPLEX COMPUTER | 9/12/18 | 2,954.22 | 0.00 | 0.00 | 984.73 | 295.42 | 1,280.15 | 1,674.07 | S/L | 10.00 |
| 1269 | | (2) DELL PRECISION 3000 COMI | 9/12/18 | 4,065.99 | 0.00 | 0.00 | 1,355.33 | 406.60 | 1,761.93 | 2,304.06 | S/L | 10.00 |
| 1270 | | DELL XPS COMPUTER | 9/12/18 | 1,519.40 | 0.00 | 0.00 | 506.47 | 151.94 | 658.41 | 860.99 | S/L | 10.00 |

| Asset | d t | Property Description | Date In Service | Book Cost | Book Sec 179 Exp c | Book Sal Value | Book Prior Depreciation | Book Current Depreciation | Book End Depr | Book Net Book Value | Book Method | Book Period |
|---|--------|--------------------------------|--------------------|------------------|-----------------------|-------------------|----------------------------|------------------------------|------------------|------------------------|----------------|----------------|
| Group: MISCELLANEOUS EQUIPMENT (continued) | | | | | | | | | | | | |
| 1271 | | (4) MONITORS | 9/12/18 | 684.76 | 0.00 | 0.00 | 228.27 | 68.48 | 296.75 | 388.01 | S/L | 10.00 |
| 1303 | | DELL COMPUTER | 9/16/19 | 1,048.58 | 0.00 | 0.00 | 235.93 | 104.86 | 340.79 | 707.79 | S/L | 10.00 |
| 1323 | | KUBOTA F3990 LAWN TRACTO | 6/11/20 | 22,171.47 | 0.00 | 0.00 | 3,510.49 | 2,217.15 | 5,727.64 | 16,443.83 | S/L | 10.00 |
| 1363 | | GEO THERMAL UNIT | 3/03/22 | 4,782.90 | 0.00c | 0.00 | 0.00 | 398.58 | 398.58 | 4,384.32 | S/L | 10.00 |
| 1369 | | (2) COMPUTERS | 6/30/22 | 2,535.87 | 0.00c | 0.00 | 0.00 | 126.79 | 126.79 | 2,409.08 | S/L | 10.00 |
| 1395 | | HONDA GENERATOR | 7/27/22 | 800.00 | 0.00c | 0.00 | 0.00 | 33.33 | 33.33 | 766.67 | S/L | 10.00 |
| 1396 | | SAMSUNG GALAXY TABLET | 8/01/22 | 736.14 | 0.00c | 0.00 | 0.00 | 30.67 | 30.67 | 705.47 | S/L | 10.00 |
| 1397 | | DELL COMPUTER INSPIRON 15 | 8/01/22 | 1,062.98 | 0.00c | 0.00 | 0.00 | 44.29 | 44.29 | 1,018.69 | S/L | 10.00 |
| 1398 | | NEWEGG WESTERN DIGITAL V | 8/13/22 | 962.98 | 0.00c | 0.00 | 0.00 | 40.12 | 40.12 | 922.86 | S/L | 10.00 |
| 1399 | | NEWEGG SYNOLOGY 8 BAY N^ | 8/13/22 | 1,069.99 | 0.00c | 0.00 | 0.00 | 44.58 | 44.58 | 1,025.41 | S/L | 10.00 |
| 1400 | | NEWAGG SAMSUNG 870 QVO | 8/13/22 | 730.26 | 0.00c | 0.00 | 0.00 | 30.43 | 30.43 | 699.83 | S/L | 10.00 |
| 1401 | | WESTEN DIGITAL WD | 8/13/22 | 920.18 | 0.00c | 0.00 | 0.00 | 38.34 | 38.34 | 881.84 | S/L | 10.00 |
| | | MISCELLANEOUS EQUIPMENT | | 79,093.87 | 0.00c | 0.00 | 35,363.27 | 5,752.94 | 41,116.21 | 37,977.66 | | |
| Group: OFFICE FURNITURE & FIXT. | | | | | | | | | | | | |
| 12 | | OFFICE EQUIP. | 6/30/79 | 50,916.08 | 0.00 | 0.00 | 50,916.08 | 0.00 | 50,916.08 | 0.00 | S/L | 33.30 |
| 17 | | 1/2 MITA COPIER | 8/08/84 | 1,228.50 | 0.00 | 0.00 | 1,228.50 | 0.00 | 1,228.50 | 0.00 | S/L | 33.30 |
| 18 | | CHAIRS | 7/31/85 | 345.24 | 0.00 | 0.00 | 345.24 | 0.00 | 345.24 | 0.00 | S/L | 33.30 |
| 20 | | COMPUTER TABLE | 10/31/85 | 261.30 | 0.00 | 0.00 | 261.30 | 0.00 | 261.30 | 0.00 | S/L | 33.30 |
| 21 | | RADIO | 11/30/85 | 69.90 | 0.00 | 0.00 | 69.90 | 0.00 | 69.90 | 0.00 | S/L | 33.30 |
| 26 | | DESK | 5/31/86 | 246.96 | 0.00 | 0.00 | 246.96 | 0.00 | 246.96 | 0.00 | S/L | 33.30 |
| 28 | | 1/2 TIME CLOCK | 6/30/86 | 132.30 | 0.00 | 0.00 | 132.30 | 0.00 | 132.30 | 0.00 | S/L | 33.30 |
| 31 | | 1/2 SHREDDER | 7/31/86 | 1,260.00 | 0.00 | 0.00 | 1,260.00 | 0.00 | 1,260.00 | 0.00 | S/L | 33.30 |
| 42 | | OFFICE EQUIPMENT | 12/31/86 | 37,977.11 | 0.00 | 0.00 | 37,977.11 | 0.00 | 37,977.11 | 0.00 | S/L | 33.30 |
| 58 | | PAPER RACK | 8/18/87 | 208.81 | 0.00 | 0.00 | 208.81 | 0.00 | 208.81 | 0.00 | S/L | 33.30 |
| 59 | | MAP CABINET | 8/18/87 | 542.92 | 0.00 | 0.00 | 542.92 | 0.00 | 542.92 | 0.00 | S/L | 33.30 |
| 60 | | COMPUTER ACCESSORY | 9/08/87 | 342.17 | 0.00 | 0.00 | 342.17 | 0.00 | 342.17 | 0.00 | S/L | 33.30 |
| 62 | | 1/2 FILE CABINET | 11/09/87 | 380.63 | 0.00 | 0.00 | 380.63 | 0.00 | 380.63 | 0.00 | S/L | 33.30 |
| 78 | | TELEPHONE | 6/30/88 | 1,725.00 | 0.00 | 0.00 | 1,725.00 | 0.00 | 1,725.00 | 0.00 | S/L | 33.30 |
| 110 | | OFFICE EQUIPMENT | 8/07/90 | 235.20 | 0.00 | 0.00 | 235.20 | 0.00 | 235.20 | 0.00 | S/L | 33.30 |
| 112 | | DESK & CHAIR | 11/08/90 | 805.28 | 0.00 | 0.00 | 805.28 | 0.00 | 805.28 | 0.00 | S/L | 33.30 |
| 113 | | FURNITURE | 12/10/90 | 970.20 | 0.00 | 0.00 | 970.20 | 0.00 | 970.20 | 0.00 | S/L | 33.30 |
| 128 | | OFFICE FURNITURE | 6/30/91 | 207.59 | 0.00 | 0.00 | 207.59 | 0.00 | 207.59 | 0.00 | S/L | 33.30 |
| 129 | | TYPE WRITER | 8/12/91 | 631.12 | 0.00 | 0.00 | 631.12 | 0.00 | 631.12 | 0.00 | S/L | 33.30 |
| 131 | | OFFICE EQUIPMENT | 1/01/92 | 503.96 | 0.00 | 0.00 | 503.96 | 0.00 | 503.96 | 0.00 | S/L | 33.30 |
| 132 | | OFFICE FURNITURE | 1/01/92 | 879.90 | 0.00 | 0.00 | 879.90 | 0.00 | 879.90 | 0.00 | S/L | 33.30 |
| 133 | | SHELVING | 1/01/92 | 247.80 | 0.00 | 0.00 | 247.80 | 0.00 | 247.80 | 0.00 | S/L | 33.30 |
| 154 | | OFFICE FURNITURE | 3/10/93 | 419.19 | 0.00 | 0.00 | 419.19 | 0.00 | 419.19 | 0.00 | S/L | 33.30 |
| 155 | | OFFICE FURNITURE | 3/10/93 | 40.63 | 0.00 | 0.00 | 40.63 | 0.00 | 40.63 | 0.00 | S/L | 33.30 |
| 156 | | OFFICE FURNITURE | 3/10/93 | 3,632.00 | 0.00 | 0.00 | 3,632.00 | 0.00 | 3,632.00 | 0.00 | S/L | 33.30 |
| 159 | | OFFICE FURNITURE CABINETS | 3/10/93 | 93.28 | 0.00 | 0.00 | 93.28 | 0.00 | 93.28 | 0.00 | S/L | 33.30 |
| 174 | | OFFICE FURNITURE COMPUTE | 8/10/93 | 1,211.00 | 0.00 | 0.00 | 1,211.00 | 0.00 | 1,211.00 | 0.00 | S/L | 33.30 |
| 177 | | OFFICE FURNITURE | 2/01/94 | 1,460.00 | 0.00 | 0.00 | 1,460.00 | 0.00 | 1,460.00 | 0.00 | S/L | 33.30 |
| 178 | | OFFICE FURNITURE | 3/09/94 | 400.30 | 0.00 | 0.00 | 400.30 | 0.00 | 400.30 | 0.00 | S/L | 33.30 |
| 179 | | OFFICE FURNITURE | 3/09/94 | 510.46 | 0.00 | 0.00 | 510.46 | 0.00 | 510.46 | 0.00 | S/L | 33.30 |
| 185 | | OFFICE FURNITURE | 4/15/94 | 1,681.95 | 0.00 | 0.00 | 1,681.95 | 0.00 | 1,681.95 | 0.00 | S/L | 33.30 |
| 187 | | OFFICE FURNITURE | 5/27/94 | 501.50 | 0.00 | 0.00 | 501.50 | 0.00 | 501.50 | 0.00 | S/L | 33.30 |

Book Asset Detail 1/01/22 - 12/31/22

| Asset | d t | Property Description | Date In Service | Book Cost | Book Sec 179 Exp c | Book Sal Value | Book Prior Depreciation | Book Current Depreciation | Book End Depr | Book Net Book Value | Book Method | Book Period |
|--|--------|----------------------------|--------------------|--------------|-----------------------|-------------------|----------------------------|------------------------------|------------------|------------------------|----------------|----------------|
| Group: OFFICE FURNITURE & FIXT. (continued) | | | | | | | | | | | | |
| 188 | | OFFICE FURNITURE | 5/31/94 | 388.25 | 0.00 | 0.00 | 388.25 | 0.00 | 388.25 | 0.00 | S/L | 33.30 |
| 199 | | OFFICE FURNITURE | 7/12/94 | 630.00 | 0.00 | 0.00 | 630.00 | 0.00 | 630.00 | 0.00 | S/L | 33.30 |
| 200 | | OFFICE FURNITURE | 8/09/94 | 1,767.94 | 0.00 | 0.00 | 1,767.94 | 0.00 | 1,767.94 | 0.00 | S/L | 33.30 |
| 201 | | OFFICE FURNITURE | 8/09/94 | 589.31 | 0.00 | 0.00 | 589.31 | 0.00 | 589.31 | 0.00 | S/L | 33.30 |
| 202 | | OFFICE FURNITURE | 12/07/94 | 1,626.00 | 0.00 | 0.00 | 1,626.00 | 0.00 | 1,626.00 | 0.00 | S/L | 33.30 |
| 233 | | OFFICE EQUIPMENT | 2/09/96 | 255.03 | 0.00 | 0.00 | 255.03 | 0.00 | 255.03 | 0.00 | S/L | 33.30 |
| 255 | | COMPUTERS | 7/22/96 | 209.52 | 0.00 | 0.00 | 209.52 | 0.00 | 209.52 | 0.00 | S/L | 33.30 |
| 257 | | SOFTWARE | 8/07/96 | 5,521.50 | 0.00 | 0.00 | 5,521.50 | 0.00 | 5,521.50 | 0.00 | S/L | 33.30 |
| 258 | | MEMORY MODULE | 8/07/96 | 1,587.00 | 0.00 | 0.00 | 1,587.00 | 0.00 | 1,587.00 | 0.00 | S/L | 33.30 |
| 261 | | ANTI-VIRUS SERVER MONITOR | 8/15/96 | 541.27 | 0.00 | 0.00 | 541.27 | 0.00 | 541.27 | 0.00 | S/L | 33.30 |
| 263 | | COMPUTERS | 8/30/96 | 3,987.13 | 0.00 | 0.00 | 3,987.13 | 0.00 | 3,987.13 | 0.00 | S/L | 33.30 |
| 265 | | COMPUTERS | 9/09/96 | 3,819.75 | 0.00 | 0.00 | 3,819.75 | 0.00 | 3,819.75 | 0.00 | S/L | 33.30 |
| 274 | | COMPUTER EQUIPMENT | 11/08/96 | 190.59 | 0.00 | 0.00 | 190.59 | 0.00 | 190.59 | 0.00 | S/L | 33.30 |
| 276 | | COMPUTER EQUIPMENT | 11/08/96 | 63.53 | 0.00 | 0.00 | 63.53 | 0.00 | 63.53 | 0.00 | S/L | 33.30 |
| 282 | | C.D. ROM | 12/10/96 | 70.86 | 0.00 | 0.00 | 70.86 | 0.00 | 70.86 | 0.00 | S/L | 33.30 |
| 285 | | RADIO | 2/07/97 | 309.50 | 0.00 | 0.00 | 309.50 | 0.00 | 309.50 | 0.00 | S/L | 33.30 |
| 300 | | OFFICE EQUIPMENT | 9/10/97 | 306.28 | 0.00 | 0.00 | 306.28 | 0.00 | 306.28 | 0.00 | S/L | 33.30 |
| 314 | | OFFICE EQUIPMENT | 12/31/97 | 126.94 | 0.00 | 0.00 | 126.94 | 0.00 | 126.94 | 0.00 | S/L | 33.30 |
| 382 | | FILING CABINET | 10/29/99 | 153.64 | 0.00 | 0.00 | 153.64 | 0.00 | 153.64 | 0.00 | S/L | 33.30 |
| 413 | | DELL COMPUTER | 1/24/01 | 3,974.00 | 0.00 | 0.00 | 3,974.00 | 0.00 | 3,974.00 | 0.00 | S/L | 33.30 |
| 414 | | OPERATOR QUALIFICATION PL | 2/14/01 | 381.25 | 0.00 | 0.00 | 381.25 | 0.00 | 381.25 | 0.00 | Amort | 33.30 |
| 415 | | OPERATOR QUALIFICATION PL | 3/08/01 | 1,143.75 | 0.00 | 0.00 | 1,143.75 | 0.00 | 1,143.75 | 0.00 | Amort | 33.30 |
| 416 | | SHARP CALCULATOR | 4/06/01 | 142.80 | 0.00 | 0.00 | 142.80 | 0.00 | 142.80 | 0.00 | S/L | 33.30 |
| 418 | | CHAIR | 6/05/01 | 240.40 | 0.00 | 0.00 | 240.40 | 0.00 | 240.40 | 0.00 | S/L | 33.30 |
| 459 | | COMPUTER WIRING | 11/06/02 | 2,437.25 | 0.00 | 0.00 | 2,437.25 | 0.00 | 2,437.25 | 0.00 | S/L | 33.30 |
| 461 | | DELL COMPUTER SERVER | 12/02/02 | 4,742.96 | 0.00 | 0.00 | 2,718.04 | 142.43 | 2,860.47 | 1,882.49 | S/L | 33.30 |
| 462 | | DELL COMPUTER SERVER | 12/02/02 | 1,580.99 | 0.00 | 0.00 | 906.08 | 47.48 | 953.56 | 627.43 | S/L | 33.30 |
| 463 | | COMPUTER WIRING | 12/03/02 | 205.71 | 0.00 | 0.00 | 117.93 | 6.18 | 124.11 | 81.60 | S/L | 33.30 |
| 467 | | GENICOM 3811 MATRIX PRINTI | 12/05/02 | 805.00 | 0.00 | 0.00 | 461.24 | 24.17 | 485.41 | 319.59 | S/L | 33.30 |
| 468 | | GENICOM 3811 MATRIX PRINTI | 12/06/02 | 2,415.00 | 0.00 | 0.00 | 1,383.92 | 72.52 | 1,456.44 | 958.56 | S/L | 33.30 |
| 471 | | BATTERY BACKUP | 1/08/03 | 581.25 | 0.00 | 0.00 | 581.25 | 0.00 | 581.25 | 0.00 | S/L | 10.00 |
| 472 | | COMPUTER BATTERY | 1/08/03 | 193.75 | 0.00 | 0.00 | 193.75 | 0.00 | 193.75 | 0.00 | S/L | 10.00 |
| 488 | | BATTERY BACKUP | 9/12/03 | 2,735.13 | 0.00 | 0.00 | 2,735.13 | 0.00 | 2,735.13 | 0.00 | S/L | 10.00 |
| 489 | | COMPUTER BATTERIES | 9/12/03 | 911.71 | 0.00 | 0.00 | 911.71 | 0.00 | 911.71 | 0.00 | S/L | 10.00 |
| 497 | | DELL COMPUTER | 10/16/03 | 1,528.49 | 0.00 | 0.00 | 1,528.49 | 0.00 | 1,528.49 | 0.00 | S/L | 10.00 |
| 498 | | DELL COMPUTER | 10/16/03 | 509.50 | 0.00 | 0.00 | 509.50 | 0.00 | 509.50 | 0.00 | S/L | 10.00 |
| 500 | | MITA PRINTER | 11/03/03 | 968.31 | 0.00 | 0.00 | 968.31 | 0.00 | 968.31 | 0.00 | S/L | 10.00 |
| 501 | | MITA PRINTER | 11/03/03 | 322.77 | 0.00 | 0.00 | 322.77 | 0.00 | 322.77 | 0.00 | S/L | 10.00 |
| 502 | | DELL COMPUTER | 11/17/03 | 1,095.85 | 0.00 | 0.00 | 1,095.85 | 0.00 | 1,095.85 | 0.00 | S/L | 10.00 |
| 503 | | DELL COMPUTER | 11/17/03 | 365.29 | 0.00 | 0.00 | 365.29 | 0.00 | 365.29 | 0.00 | S/L | 10.00 |
| 516 | | COPY MACHINE | 6/04/04 | 6,081.75 | 0.00 | 0.00 | 6,081.75 | 0.00 | 6,081.75 | 0.00 | S/L | 10.00 |
| 518 | | COPY MACHINE | 6/04/04 | 2,027.25 | 0.00 | 0.00 | 2,027.25 | 0.00 | 2,027.25 | 0.00 | S/L | 10.00 |
| 530 | | COMPUTER | 12/17/04 | 2,275.16 | 0.00 | 0.00 | 2,275.16 | 0.00 | 2,275.16 | 0.00 | S/L | 10.00 |
| 531 | | OFFICE EQUIPMENT | 12/17/04 | 7,896.25 | 0.00 | 0.00 | 7,896.25 | 0.00 | 7,896.25 | 0.00 | S/L | 10.00 |
| 548 | | SHELVING | 6/23/05 | 189.93 | 0.00 | 0.00 | 189.93 | 0.00 | 189.93 | 0.00 | S/L | 10.00 |
| 549 | | COMPUTER | 7/01/05 | 2,115.49 | 0.00 | 0.00 | 2,115.49 | 0.00 | 2,115.49 | 0.00 | S/L | 10.00 |
| 550 | | COMPUTER | 7/01/05 | 705.16 | 0.00 | 0.00 | 705.16 | 0.00 | 705.16 | 0.00 | S/L | 10.00 |
| 554 | | CARPET | 7/21/05 | 4,875.00 | 0.00 | 0.00 | 4,875.00 | 0.00 | 4,875.00 | 0.00 | S/L | 10.00 |
| 555 | | CARPET | 7/21/05 | 1,625.00 | 0.00 | 0.00 | 1,625.00 | 0.00 | 1,625.00 | 0.00 | S/L | 10.00 |

| Asset | d t | Property Description | Date In Service | Book Cost | Book Sec 179 Exp c | Book Sal Value | Book Prior Depreciation | Book Current Depreciation | Book End Depr | Book Net Book Value | Book Method | Book Period |
|--|--------|-----------------------------|--------------------|--------------|-----------------------|-------------------|----------------------------|------------------------------|------------------|------------------------|----------------|----------------|
| Group: OFFICE FURNITURE & FIXT. (continued) | | | | | | | | | | | | |
| 557 | | OFFICE EQUIPMENT | 8/15/05 | 546.85 | 0.00 | 0.00 | 546.85 | 0.00 | 546.85 | 0.00 | S/L | 10.00 |
| 558 | | CARPET | 8/16/05 | 563.54 | 0.00 | 0.00 | 563.54 | 0.00 | 563.54 | 0.00 | S/L | 10.00 |
| 559 | | CARPET | 8/16/05 | 1,690.60 | 0.00 | 0.00 | 1,690.60 | 0.00 | 1,690.60 | 0.00 | S/L | 10.00 |
| 560 | | PROJECTION SCREEN | 9/09/05 | 333.46 | 0.00 | 0.00 | 333.46 | 0.00 | 333.46 | 0.00 | S/L | 10.00 |
| 562 | | PROJECTION SCREEN | 9/09/05 | 111.16 | 0.00 | 0.00 | 111.16 | 0.00 | 111.16 | 0.00 | S/L | 10.00 |
| 572 | | STORAGE CABINET | 11/14/05 | 1,706.44 | 0.00 | 0.00 | 1,706.44 | 0.00 | 1,706.44 | 0.00 | S/L | 10.00 |
| 587 | | COUNTER FOR CABINET | 2/22/06 | 991.68 | 0.00 | 0.00 | 991.68 | 0.00 | 991.68 | 0.00 | S/L | 10.00 |
| 588 | | COUNTER FOR NEW CABINET | 2/22/06 | 330.56 | 0.00 | 0.00 | 330.56 | 0.00 | 330.56 | 0.00 | S/L | 10.00 |
| 589 | | UPS FOR OFFICE COMPUTER | 3/06/06 | 270.58 | 0.00 | 0.00 | 270.58 | 0.00 | 270.58 | 0.00 | Amort | 10.00 |
| 604 | | DELL COMPUTER | 6/27/06 | 3,655.73 | 0.00 | 0.00 | 3,655.73 | 0.00 | 3,655.73 | 0.00 | S/L | 10.00 |
| 605 | | DELL COMPUTER | 6/27/06 | 1,218.58 | 0.00 | 0.00 | 1,218.58 | 0.00 | 1,218.58 | 0.00 | S/L | 10.00 |
| 609 | | DELL SOFTWARE | 7/27/06 | 1,295.11 | 0.00 | 0.00 | 1,295.11 | 0.00 | 1,295.11 | 0.00 | Amort | 10.00 |
| 610 | | DELL SOFTWARE | 7/27/06 | 431.70 | 0.00 | 0.00 | 431.70 | 0.00 | 431.70 | 0.00 | Amort | 10.00 |
| 611 | | DELL COMPUTER | 8/03/06 | 2,996.41 | 0.00 | 0.00 | 2,996.41 | 0.00 | 2,996.41 | 0.00 | S/L | 10.00 |
| 612 | | DELL COMPUTER & SOFTWARE | 8/03/06 | 998.81 | 0.00 | 0.00 | 998.81 | 0.00 | 998.81 | 0.00 | S/L | 10.00 |
| 615 | | APC BATTERY BACKUP | 9/06/06 | 979.86 | 0.00 | 0.00 | 979.86 | 0.00 | 979.86 | 0.00 | S/L | 10.00 |
| 617 | | APC BATTERY BACKUP | 9/06/06 | 326.63 | 0.00 | 0.00 | 326.63 | 0.00 | 326.63 | 0.00 | S/L | 10.00 |
| 622 | | TABLE/CHAIRS CONF. ROOM | 10/05/06 | 1,393.65 | 0.00 | 0.00 | 1,393.65 | 0.00 | 1,393.65 | 0.00 | S/L | 10.00 |
| 624 | | TABLE/CHAIRS CONF. ROOM | 10/05/06 | 464.55 | 0.00 | 0.00 | 464.55 | 0.00 | 464.55 | 0.00 | S/L | 10.00 |
| 651 | | (4) SHARP QS1760H CALCULAT | 1/04/07 | 504.56 | 0.00 | 0.00 | 504.56 | 0.00 | 504.56 | 0.00 | S/L | 10.00 |
| 654 | | HPDESIGNJET 800 PLOTTER PR | 1/22/07 | 3,573.52 | 0.00 | 0.00 | 3,573.52 | 0.00 | 3,573.52 | 0.00 | S/L | 10.00 |
| 655 | | MBM 2602 SHREDDER | 2/01/07 | 734.98 | 0.00 | 0.00 | 734.98 | 0.00 | 734.98 | 0.00 | S/L | 10.00 |
| 656 | | MBM 2602 SHREDDER | 2/01/07 | 244.99 | 0.00 | 0.00 | 244.99 | 0.00 | 244.99 | 0.00 | S/L | 10.00 |
| 658 | | (2) SHARP QS1760 H CALCULAT | 2/21/07 | 72.08 | 0.00 | 0.00 | 72.08 | 0.00 | 72.08 | 0.00 | S/L | 10.00 |
| 663 | | ELECTROLUX UPRIGHT VACU | 5/03/07 | 256.09 | 0.00 | 0.00 | 256.09 | 0.00 | 256.09 | 0.00 | S/L | 10.00 |
| 680 | | QUANTUM-DLT TAPE DRIVE | 8/30/07 | 684.99 | 0.00 | 0.00 | 684.99 | 0.00 | 684.99 | 0.00 | S/L | 10.00 |
| 681 | | DELL COMPUTER | 9/05/07 | 1,041.00 | 0.00 | 0.00 | 1,041.00 | 0.00 | 1,041.00 | 0.00 | S/L | 10.00 |
| 683 | | CARPET | 9/20/07 | 3,443.85 | 0.00 | 0.00 | 3,443.85 | 0.00 | 3,443.85 | 0.00 | S/L | 10.00 |
| 689 | | HEALTHWAY AIR PURIFIERS | 9/30/07 | 1,012.00 | 0.00 | 0.00 | 1,012.00 | 0.00 | 1,012.00 | 0.00 | S/L | 10.00 |
| 729 | | OFFICE CHAIR & MAT | 10/03/08 | 587.33 | 0.00 | 0.00 | 587.33 | 0.00 | 587.33 | 0.00 | S/L | 10.00 |
| 735 | | ALLIANCE BILLING SYSTEM & | 12/05/08 | 28,104.85 | 0.00 | 0.00 | 28,104.85 | 0.00 | 28,104.85 | 0.00 | S/L | 10.00 |
| 742 | | LEXMARK PRINTER TRAY | 12/18/08 | 282.44 | 0.00 | 0.00 | 282.44 | 0.00 | 282.44 | 0.00 | S/L | 10.00 |
| 756 | | SHARP CALCULATOR | 1/16/09 | 171.19 | 0.00 | 0.00 | 171.19 | 0.00 | 171.19 | 0.00 | S/L | 10.00 |
| 759 | | SHARP CALCULATOR | 2/05/09 | 145.52 | 0.00 | 0.00 | 145.52 | 0.00 | 145.52 | 0.00 | S/L | 10.00 |
| 767 | | ALLIANCE SOFTWARE | 3/10/09 | 1,874.20 | 0.00 | 0.00 | 1,874.20 | 0.00 | 1,874.20 | 0.00 | Amort | 10.00 |
| 774 | | ALARM SYSTEM | 5/13/09 | 12,140.78 | 0.00 | 0.00 | 12,140.78 | 0.00 | 12,140.78 | 0.00 | S/L | 10.00 |
| 784 | | AUTOCLAD LT2010 PROGRAM | 7/13/09 | 585.85 | 0.00 | 0.00 | 585.85 | 0.00 | 585.85 | 0.00 | Amort | 10.00 |
| 785 | | NEWEGG COMPUTER | 7/13/09 | 3,228.87 | 0.00 | 0.00 | 3,228.87 | 0.00 | 3,228.87 | 0.00 | S/L | 10.00 |
| 789 | | SHARP CALCULATOR | 7/20/09 | 145.52 | 0.00 | 0.00 | 145.52 | 0.00 | 145.52 | 0.00 | S/L | 10.00 |
| 793 | | OFFICE FURNITURE | 9/04/09 | 444.70 | 0.00 | 0.00 | 444.70 | 0.00 | 444.70 | 0.00 | S/L | 10.00 |
| 802 | | CDW PRINTER | 12/14/09 | 1,417.26 | 0.00 | 0.00 | 1,417.26 | 0.00 | 1,417.26 | 0.00 | S/L | 10.00 |
| 803 | | APPLE COMPUTER | 12/16/09 | 3,292.25 | 0.00 | 0.00 | 3,292.25 | 0.00 | 3,292.25 | 0.00 | S/L | 10.00 |
| 816 | | PRINTER | 5/03/10 | 149.78 | 0.00 | 0.00 | 149.78 | 0.00 | 149.78 | 0.00 | S/L | 10.00 |
| 819 | | DF-1000 AIR SUCTION FOLDER | 8/12/10 | 8,667.00 | 0.00 | 0.00 | 8,667.00 | 0.00 | 8,667.00 | 0.00 | S/L | 10.00 |
| 822 | | TABLE STAND FOR FOLDER | 8/17/10 | 150.25 | 0.00 | 0.00 | 150.25 | 0.00 | 150.25 | 0.00 | S/L | 10.00 |
| 829 | | (2) LAPTOP COMPUTERS | 9/09/10 | 5,054.02 | 0.00 | 0.00 | 5,054.02 | 0.00 | 5,054.02 | 0.00 | S/L | 10.00 |
| 845 | | ADI SECURITY | 11/11/10 | 490.60 | 0.00 | 0.00 | 490.60 | 0.00 | 490.60 | 0.00 | S/L | 10.00 |
| 846 | | NETWORK WEB CAM | 11/11/10 | 1,617.00 | 0.00 | 0.00 | 1,617.00 | 0.00 | 1,617.00 | 0.00 | S/L | 10.00 |
| 847 | | (2) DELL COMPUTERS | 12/08/10 | 3,881.13 | 0.00 | 0.00 | 3,881.13 | 0.00 | 3,881.13 | 0.00 | S/L | 10.00 |

| Asset | d t | Property Description | Date In Service | Book Cost | Book Sec 179 Exp c | Book Sal Value | Book Prior Depreciation | Book Current Depreciation | Book End Depr | Book Net Book Value | Book Method | Book Period |
|--|--------|-------------------------------|--------------------|--------------|-----------------------|-------------------|----------------------------|------------------------------|------------------|------------------------|----------------|----------------|
| Group: OFFICE FURNITURE & FIXT. (continued) | | | | | | | | | | | | |
| 857 | | DESK | 2/04/11 | 799.29 | 0.00 | 0.00 | 799.29 | 0.00 | 799.29 | 0.00 | S/L | 10.00 |
| 858 | | DELL COMPUTER | 2/07/11 | 1,768.61 | 0.00 | 0.00 | 1,768.61 | 0.00 | 1,768.61 | 0.00 | S/L | 10.00 |
| 871 | | CANON COMPACT COLOR SCA | 6/10/11 | 619.70 | 0.00 | 0.00 | 619.70 | 0.00 | 619.70 | 0.00 | S/L | 10.00 |
| 872 | | (2) DELL COMPUTERS | 6/13/11 | 5,556.54 | 0.00 | 0.00 | 5,556.54 | 0.00 | 5,556.54 | 0.00 | S/L | 10.00 |
| 879 | | DELL COMPUTER | 7/12/11 | 1,134.16 | 0.00 | 0.00 | 1,134.16 | 0.00 | 1,134.16 | 0.00 | S/L | 10.00 |
| 880 | | OFFICE CHAIR | 7/12/11 | 310.28 | 0.00 | 0.00 | 310.28 | 0.00 | 310.28 | 0.00 | S/L | 10.00 |
| 882 | | SERVER INSTALLATION | 7/31/11 | 1,254.00 | 0.00 | 0.00 | 1,254.00 | 0.00 | 1,254.00 | 0.00 | S/L | 10.00 |
| 884 | | OFFICE FURNITURE | 8/11/11 | 4,414.29 | 0.00 | 0.00 | 4,414.29 | 0.00 | 4,414.29 | 0.00 | S/L | 10.00 |
| 885 | | SERVER | 8/11/11 | 3,101.37 | 0.00 | 0.00 | 3,101.37 | 0.00 | 3,101.37 | 0.00 | S/L | 10.00 |
| 886 | | PRINTER | 8/11/11 | 265.81 | 0.00 | 0.00 | 265.81 | 0.00 | 265.81 | 0.00 | S/L | 10.00 |
| 887 | | COMPUTERS & SUPPLIES FOR : | 8/11/11 | 6,076.51 | 0.00 | 0.00 | 6,076.51 | 0.00 | 6,076.51 | 0.00 | S/L | 10.00 |
| 888 | | KYOCERA TASKALFA COLOR C | 8/11/11 | 9,854.70 | 0.00 | 0.00 | 9,854.70 | 0.00 | 9,854.70 | 0.00 | S/L | 10.00 |
| 890 | | COMPUTER PROGRAM | 8/17/11 | 253.82 | 0.00 | 0.00 | 253.82 | 0.00 | 253.82 | 0.00 | Amort | 10.00 |
| 893 | | KITCHEN CABINETS | 8/22/11 | 8,601.00 | 0.00 | 0.00 | 8,601.00 | 0.00 | 8,601.00 | 0.00 | S/L | 10.00 |
| 895 | | TABLE FOR LUNCH ROOM | 9/01/11 | 106.87 | 0.00 | 0.00 | 106.87 | 0.00 | 106.87 | 0.00 | S/L | 10.00 |
| 898 | | MIS ATLANTIC OPEN FRAME A | 9/15/11 | 725.00 | 0.00 | 0.00 | 725.00 | 0.00 | 725.00 | 0.00 | S/L | 10.00 |
| 907 | | KENMORE REFRIGERATOR | 9/30/11 | 2,270.51 | 0.00 | 0.00 | 2,270.51 | 0.00 | 2,270.51 | 0.00 | S/L | 10.00 |
| 908 | | CONFERENCE TABLE & CHAIR | 10/17/11 | 961.69 | 0.00 | 0.00 | 961.69 | 0.00 | 961.69 | 0.00 | S/L | 10.00 |
| 909 | | MICROWAVE | 10/18/11 | 364.98 | 0.00 | 0.00 | 364.98 | 0.00 | 364.98 | 0.00 | S/L | 10.00 |
| 911 | | OFFICE EQUIPMENT | 11/09/11 | 363.27 | 0.00 | 0.00 | 363.27 | 0.00 | 363.27 | 0.00 | S/L | 10.00 |
| 925 | | SAMSUNG TV SERIES 8000 | 4/25/12 | 8,427.00 | 0.00 | 0.00 | 8,146.10 | 280.90 | 8,427.00 | 0.00 | S/L | 10.00 |
| 926 | | AUDIO UPDATE | 5/21/12 | 206.64 | 0.00 | 0.00 | 197.99 | 8.65 | 206.64 | 0.00 | S/L | 10.00 |
| 927 | | CISCO 10 USER SECURITY APPI | 6/08/12 | 354.98 | 0.00 | 0.00 | 340.21 | 14.77 | 354.98 | 0.00 | S/L | 10.00 |
| 928 | | AUDO CAD PROGRAM MAPROC | 7/14/12 | 525.00 | 0.00 | 0.00 | 498.75 | 26.25 | 525.00 | 0.00 | S/L | 10.00 |
| 929 | | COMPUTER EQUIPMENT | 8/07/12 | 2,778.87 | 0.00 | 0.00 | 2,616.80 | 162.07 | 2,778.87 | 0.00 | S/L | 10.00 |
| 930 | | ADDING MACHINE | 8/23/12 | 145.52 | 0.00 | 0.00 | 135.80 | 9.72 | 145.52 | 0.00 | S/L | 10.00 |
| 931 | | OFFICE CHAIR | 9/11/12 | 299.58 | 0.00 | 0.00 | 279.63 | 19.95 | 299.58 | 0.00 | S/L | 10.00 |
| 973 | | FILE CABINET | 11/12/12 | 870.45 | 0.00 | 0.00 | 784.81 | 85.64 | 870.45 | 0.00 | S/L | 10.00 |
| 994 | | OFFICE CHAIR | 2/11/13 | 208.64 | 0.00 | 0.00 | 186.01 | 20.86 | 206.87 | 1.77 | S/L | 10.00 |
| 995 | | TIME CLOCK | 3/11/13 | 266.10 | 0.00 | 0.00 | 235.06 | 26.61 | 261.67 | 4.43 | S/L | 10.00 |
| 1014 | | OPTIPLEX 9010 COMPUTER | 4/03/13 | 708.55 | 0.00 | 0.00 | 620.02 | 70.86 | 690.88 | 17.67 | S/L | 10.00 |
| 1015 | | CISCO NETWORKING HARDWA | 4/25/13 | 798.40 | 0.00 | 0.00 | 691.95 | 79.84 | 771.79 | 26.61 | S/L | 10.00 |
| 1066 | | CUBICLE DIVIDER | 2/14/14 | 1,200.00 | 0.00 | 0.00 | 950.00 | 120.00 | 1,070.00 | 130.00 | S/L | 10.00 |
| 1067 | | (6) DELL COMPUTERS | 3/03/14 | 3,876.54 | 0.00 | 0.00 | 3,036.60 | 387.65 | 3,424.25 | 452.29 | S/L | 10.00 |
| 1113 | | DELL COMPUTER | 2/13/15 | 1,289.64 | 0.00 | 0.00 | 891.98 | 128.96 | 1,020.94 | 268.70 | S/L | 10.00 |
| 1166 | | OFFICE FURNITURE | 5/13/16 | 1,593.75 | 0.00 | 0.00 | 903.15 | 159.38 | 1,062.53 | 531.22 | S/L | 10.00 |
| 1177 | | DESK & CHAIR | 9/01/16 | 2,519.09 | 0.00 | 0.00 | 1,343.52 | 251.91 | 1,595.43 | 923.66 | S/L | 10.00 |
| 1189 | | QUICKBOOKS PROGRAM | 11/01/16 | 2,819.84 | 0.00 | 0.00 | 1,456.90 | 281.98 | 1,738.88 | 1,080.96 | S/L | 10.00 |
| 1190 | | COMPUTER (JOHN) | 12/13/16 | 3,369.31 | 0.00 | 0.00 | 1,712.73 | 336.93 | 2,049.66 | 1,319.65 | S/L | 10.00 |
| 1229 | | QUICKBOOKS PROGRAM | 12/01/17 | 5,061.10 | 0.00 | 0.00 | 2,066.62 | 506.11 | 2,572.73 | 2,488.37 | S/L | 10.00 |
| 1239 | | OFFICE CHAIR | 2/07/18 | 500.00 | 0.00 | 0.00 | 195.83 | 50.00 | 245.83 | 254.17 | S/L | 10.00 |
| 1247 | | AMAZON LL | 4/25/18 | 13.36 | 0.00 | 0.00 | 4.91 | 1.34 | 6.25 | 7.11 | S/L | 10.00 |
| 1260 | | OFFICE EQUIPMENT | 8/01/18 | 406.59 | 0.00 | 0.00 | 138.92 | 40.66 | 179.58 | 227.01 | S/L | 10.00 |
| 1261 | | GPS AIR CLEANERS | 8/21/18 | 650.56 | 0.00 | 0.00 | 216.87 | 65.06 | 281.93 | 368.63 | S/L | 10.00 |
| 1274 | | (10) 60" TABLES & (8) HERCULE | 10/13/18 | 2,865.59 | 0.00 | 0.00 | 931.32 | 286.56 | 1,217.88 | 1,647.71 | S/L | 10.00 |
| 1288 | | LATERAL FILE CABINET | 1/14/19 | 240.05 | 0.00 | 0.00 | 72.03 | 24.01 | 96.04 | 144.01 | S/L | 10.00 |
| 1289 | | COMPUTER | 2/13/19 | 748.99 | 0.00 | 0.00 | 218.46 | 74.90 | 293.36 | 455.63 | S/L | 10.00 |
| 1301 | | (8) HERCULES STACK CHAIRS | 7/13/19 | 492.18 | 0.00 | 0.00 | 123.05 | 49.22 | 172.27 | 319.91 | S/L | 10.00 |
| 1332 | | KYOCERA TA3553CY COLOR C | 11/04/20 | 7,079.12 | 0.00 | 0.00 | 825.90 | 707.91 | 1,533.81 | 5,545.31 | S/L | 10.00 |

| Asset | d t | Property Description | Date In Service | Book Cost | Book Sec 179 Exp c | Book Sal Value | Book Prior Depreciation | Book Current Depreciation | Book End Depr | Book Net Book Value | Book Method | Book Period |
|--|--------|-------------------------------------|--------------------|-------------------|-----------------------|-------------------|----------------------------|------------------------------|-------------------|------------------------|----------------|----------------|
| Group: OFFICE FURNITURE & FIXT. (continued) | | | | | | | | | | | | |
| 1339 | | WHIRLPOOL GAS RANGE & SA | 1/13/21 | 1,739.80 | 0.00 | 0.00 | 173.98 | 173.98 | 347.96 | 1,391.84 | S/L | 10.00 |
| 1360 | | SAFE | 3/09/22 | 550.00 | 0.00c | 0.00 | 0.00 | 45.83 | 45.83 | 504.17 | S/L | 10.00 |
| 1361 | | SECURITY CAMERAS | 3/14/22 | 530.70 | 0.00c | 0.00 | 0.00 | 44.23 | 44.23 | 486.47 | S/L | 10.00 |
| 1371 | | PLOTTER HP T1700 | 5/07/22 | 5,473.05 | 0.00c | 0.00 | 0.00 | 364.87 | 364.87 | 5,108.18 | S/L | 10.00 |
| | | OFFICE FURNITURE & FIXT. | | 399,000.36 | 0.00c | 0.00 | 366,224.82 | 5,200.39 | 371,425.21 | 27,575.15 | | |
| Group: OTHER EQUIPMENT | | | | | | | | | | | | |
| 40 | | OTHER EQUIPMENT | 12/31/86 | 6,018.81 | 0.00 | 0.00 | 6,018.81 | 0.00 | 6,018.81 | 0.00 | S/L | 33.30 |
| 74 | | OTHER EQUIPMENT | 6/30/88 | 338.78 | 0.00 | 0.00 | 338.78 | 0.00 | 338.78 | 0.00 | S/L | 33.30 |
| 147 | | OTHER EQUIPMENT | 6/30/92 | 1,000.00 | 0.00 | 0.00 | 885.89 | 30.03 | 915.92 | 84.08 | S/L | 33.30 |
| 429 | | OTHER EQUIPMENT | 9/30/01 | 16.00 | 0.00 | 0.00 | 9.72 | 0.48 | 10.20 | 5.80 | S/L | 33.30 |
| 546 | | PRESSURE CALIBRATOR | 3/29/05 | 896.75 | 0.00 | 0.00 | 451.08 | 26.93 | 478.01 | 418.74 | S/L | 33.30 |
| 573 | | HEATER | 12/08/05 | 1,116.84 | 0.00 | 0.00 | 539.43 | 33.54 | 572.97 | 543.87 | S/L | 33.30 |
| 577 | | HEATER | 12/18/05 | 372.28 | 0.00 | 0.00 | 178.88 | 11.18 | 190.06 | 182.22 | S/L | 33.30 |
| 626 | | TANKS FOR TESTING EQUIPME | 10/11/06 | 1,148.75 | 0.00 | 0.00 | 526.12 | 34.50 | 560.62 | 588.13 | S/L | 33.30 |
| 629 | | TANKS FOR GAS TESTING | 10/11/06 | 382.92 | 0.00 | 0.00 | 175.37 | 11.50 | 186.87 | 196.05 | S/L | 33.30 |
| 666 | | TACHOMETER | 5/25/07 | 252.50 | 0.00 | 0.00 | 110.54 | 7.58 | 118.12 | 134.38 | S/L | 33.30 |
| 674 | | EQUIPMENT | 6/12/07 | 85.36 | 0.00 | 0.00 | 37.34 | 2.56 | 39.90 | 45.46 | S/L | 33.30 |
| 733 | | ASHCROFT PRESSURE GAUGES | 11/26/08 | 316.45 | 0.00 | 0.00 | 124.29 | 9.50 | 133.79 | 182.66 | S/L | 33.30 |
| 743 | | DELL POWER EDGE SERVER R4 | 12/22/08 | 4,575.82 | 0.00 | 0.00 | 1,786.33 | 137.41 | 1,923.74 | 2,652.08 | S/L | 33.30 |
| 744 | | LEXMARK T654DTN PRINTER | 12/22/08 | 1,550.00 | 0.00 | 0.00 | 605.15 | 46.55 | 651.70 | 898.30 | S/L | 33.30 |
| 792 | | GENERATOR | 8/14/09 | 4,669.00 | 0.00 | 0.00 | 1,740.94 | 140.21 | 1,881.15 | 2,787.85 | S/L | 33.30 |
| 815 | | SEEDER | 4/21/10 | 454.75 | 0.00 | 0.00 | 159.36 | 13.66 | 173.02 | 281.73 | S/L | 33.30 |
| 855 | | (2) COMPUTERS | 1/10/11 | 3,134.84 | 0.00 | 0.00 | 1,035.54 | 94.14 | 1,129.68 | 2,005.16 | S/L | 33.30 |
| 856 | | LC BUTT FUSION UNIT | 1/12/11 | 1,255.65 | 0.00 | 0.00 | 414.81 | 37.71 | 452.52 | 803.13 | S/L | 33.30 |
| 870 | | MANITOWAC ICE MACHINE | 6/02/11 | 4,192.66 | 0.00 | 0.00 | 1,332.54 | 125.91 | 1,458.45 | 2,734.21 | S/L | 33.30 |
| 964 | | 2013 TRAILER MODEL CS85x14I | 7/20/12 | 7,064.00 | 0.00 | 0.00 | 6,651.93 | 412.07 | 7,064.00 | 0.00 | S/L | 10.00 |
| 980 | | BOX CONTAINER #897761 | 2/06/13 | 3,852.00 | 0.00 | 0.00 | 3,434.70 | 385.20 | 3,819.90 | 32.10 | S/L | 10.00 |
| 991 | | 18" BATTERY AUTO SCRUBBER | 3/19/13 | 3,855.21 | 0.00 | 0.00 | 3,373.30 | 385.52 | 3,758.82 | 96.39 | S/L | 10.00 |
| 1046 | | HYDRAULIC SQUARING SHEAR | 9/20/13 | 135.70 | 0.00 | 0.00 | 111.95 | 13.57 | 125.52 | 10.18 | S/L | 10.00 |
| 1047 | | DELL POWER EDGE R620 #1 SE | 7/30/13 | 5,059.18 | 0.00 | 0.00 | 4,258.16 | 505.92 | 4,764.08 | 295.10 | S/L | 10.00 |
| 1048 | | DELL POWEREDGE R620 #2 SE | 7/30/13 | 5,059.18 | 0.00 | 0.00 | 4,258.16 | 505.92 | 4,764.08 | 295.10 | S/L | 10.00 |
| 1049 | | DELL SERVER UPGRADES | 7/19/13 | 665.65 | 0.00 | 0.00 | 560.30 | 66.57 | 626.87 | 38.78 | S/L | 10.00 |
| 1050 | | SERVER SOFTWARE | 7/30/13 | 1,713.70 | 0.00 | 0.00 | 1,442.36 | 171.37 | 1,613.73 | 99.97 | S/L | 10.00 |
| 1084 | | 2014 HONDA RANCHER 4X4 | 6/11/14 | 6,514.08 | 0.00 | 0.00 | 4,939.86 | 651.41 | 5,591.27 | 922.81 | S/L | 10.00 |
| 1181 | | EQUIPMENT | 9/30/16 | 7,063.01 | 0.00 | 0.00 | 3,708.08 | 706.30 | 4,414.38 | 2,648.63 | S/L | 10.00 |
| 1194 | | EQUIPMENT | 11/08/16 | 485.59 | 0.00 | 0.00 | 250.89 | 48.56 | 299.45 | 186.14 | S/L | 10.00 |
| 1202 | | EPSON COUNTER PRINTER | 2/17/17 | 1,110.35 | 0.00 | 0.00 | 536.69 | 111.04 | 647.73 | 462.62 | S/L | 10.00 |
| 1220 | d | TAKEUCHI TB240 MINI EXCAV. | 8/09/17 | 23,861.00 | 0.00 | 0.00 | 10,538.61 | 2,386.10 | 12,924.71 | 10,936.29 | S/L | 10.00 |
| 1246 | | (6) SENSIT GOLD G2 CALIBRAT | 5/31/18 | 11,456.13 | 0.00 | 0.00 | 4,105.10 | 1,145.61 | 5,250.71 | 6,205.42 | S/L | 10.00 |
| 1254 | | CORNER POSTS, BOX PANEL, S | 7/09/18 | 5,045.05 | 0.00 | 0.00 | 1,765.78 | 504.51 | 2,270.29 | 2,774.76 | S/L | 10.00 |
| 1255 | | GAS DETECTOR | 7/19/18 | 11,515.38 | 0.00 | 0.00 | 3,934.43 | 1,151.54 | 5,085.97 | 6,429.41 | S/L | 10.00 |
| 1256 | | ITRON MCLITE MOBILE SYSTE | 8/03/18 | 26,770.80 | 0.00 | 0.00 | 9,146.69 | 2,677.08 | 11,823.77 | 14,947.03 | S/L | 10.00 |
| 1257 | | UCS C220 M 5 SFF RACK SERVE | 8/21/18 | 33,913.65 | 0.00 | 0.00 | 11,304.57 | 3,391.37 | 14,695.94 | 19,217.71 | S/L | 10.00 |
| 1258 | | SERVICES FOR NEW SERVER II | 8/31/18 | 4,172.25 | 0.00 | 0.00 | 1,390.76 | 417.23 | 1,807.99 | 2,364.26 | S/L | 10.00 |
| 1259 | | PALO ALTO NETWORKS PA-220 | 9/11/18 | 2,703.89 | 0.00 | 0.00 | 901.30 | 270.39 | 1,171.69 | 1,532.20 | S/L | 10.00 |
| 1320 | | DESKTOP COMPUTER | 4/13/20 | 995.08 | 0.00 | 0.00 | 174.14 | 99.51 | 273.65 | 721.43 | S/L | 10.00 |

| Asset | d t | Property Description | Date In Service | Book Cost | Book Sec 179 Exp c | Book Sal Value | Book Prior Depreciation | Book Current Depreciation | Book End Depr | Book Net Book Value | Book Method | Book Period |
|---|--------|--|--------------------|--------------|-----------------------|-------------------|----------------------------|------------------------------|------------------|------------------------|----------------|----------------|
| Group: OTHER EQUIPMENT (continued) | | | | | | | | | | | | |
| 1338 | | BETER BILT TRANSFER TANK | 2/12/21 | 804.62 | 0.00 | 0.00 | 73.76 | 80.46 | 154.22 | 650.40 | S/L | 10.00 |
| 1359 | | COMPUTERS | 1/13/22 | 2,490.68 | 0.00c | 0.00 | 0.00 | 249.07 | 249.07 | 2,241.61 | S/L | 10.00 |
| 1370 | | SECURITY & ALARM EQUIPME | 5/02/22 | 463.31 | 0.00c | 0.00 | 0.00 | 30.89 | 30.89 | 432.42 | S/L | 10.00 |
| 1382 | | ITRON mMC3 ANTENNA BASE | 9/14/22 | 321.00 | 0.00c | 0.00 | 0.00 | 10.70 | 10.70 | 310.30 | S/L | 10.00 |
| 1383 | | PRINTER FOR BUTCHES OFFICI | 12/13/22 | 427.99 | 0.00c | 0.00 | 0.00 | 3.57 | 3.57 | 424.42 | S/L | 10.00 |
| 1386 | | TAKEUCHI TL8R2-CRH SKID ST | 12/21/22 | 90,409.65 | 0.00c | 0.00 | 0.00 | 0.00 | 0.00 | 90,409.65 | S/L | 10.00 |
| 1402 | | 2023 VERMEER DIRECTIONAL I | 11/01/22 | 378,539.25 | 0.00c | 0.00 | 0.00 | 6,308.99 | 6,308.99 | 372,230.26 | S/L | 10.00 |
| 1403 | | 2023 TAKEUCHI TB 240 CANOP' | 12/20/22 | 57,680.00 | 0.00c | 0.00 | 0.00 | 0.00 | 0.00 | 57,680.00 | S/L | 10.00 |
| | | OTHER EQUIPMENT | | 725,925.54 | 0.00c | 0.00 | 93,332.44 | 23,453.86 | 116,786.30 | 609,139.24 | | |
| | | *Less: Dispositions and Transfers | | 23,861.00 | 0.00 | 0.00 | 10,538.61 | 0.00 | 12,924.71 | 10,936.29 | | |
| | | Net OTHER EQUIPMENT | | 702,064.54 | 0.00c | 0.00 | 82,793.83 | 23,453.86 | 103,861.59 | 598,202.95 | | |
| Group: POWER OPERATED EQUIPMENT | | | | | | | | | | | | |
| 84 | | TRACTOR | 3/07/89 | 360.53 | 0.00 | 0.00 | 360.53 | 0.00 | 360.53 | 0.00 | S/L | 33.30 |
| 85 | | TRACTOR | 3/07/89 | 1,043.98 | 0.00 | 0.00 | 1,043.98 | 0.00 | 1,043.98 | 0.00 | S/L | 33.30 |
| 176 | | POWER OPERATED EQUIPMEN' | 9/09/93 | 850.00 | 0.00 | 0.00 | 850.00 | 0.00 | 850.00 | 0.00 | S/L | 33.30 |
| 206 | | 3/4 INT. 8340 FORD TRACTOR | 7/11/95 | 6,243.75 | 0.00 | 0.00 | 6,243.75 | 0.00 | 6,243.75 | 0.00 | S/L | 33.30 |
| 207 | | 1/4 INT. 8340 FORD TRACTOR | 7/11/95 | 2,549.77 | 0.00 | 0.00 | 2,549.77 | 0.00 | 2,549.77 | 0.00 | S/L | 33.30 |
| 221 | | 3/4 INT. ROLLER | 11/27/95 | 1,125.00 | 0.00 | 0.00 | 1,125.00 | 0.00 | 1,125.00 | 0.00 | S/L | 33.30 |
| 222 | | 1/4 INT. ROLLER | 11/27/95 | 375.00 | 0.00 | 0.00 | 375.00 | 0.00 | 375.00 | 0.00 | S/L | 33.30 |
| 291 | | BORING MACHINE | 5/31/97 | 21,618.24 | 0.00 | 0.00 | 21,618.24 | 0.00 | 21,618.24 | 0.00 | S/L | 33.30 |
| 316 | | BRODERSON RT300 ROUGH CR | 1/27/98 | 38,850.00 | 0.00 | 0.00 | 38,850.00 | 0.00 | 38,850.00 | 0.00 | S/L | 33.30 |
| 321 | | VERMEER LAWN PLOW | 3/30/98 | 5,512.50 | 0.00 | 0.00 | 5,512.50 | 0.00 | 5,512.50 | 0.00 | S/L | 33.30 |
| 322 | | VERMEER LAWN PLOW | 3/31/98 | 16,537.50 | 0.00 | 0.00 | 16,537.50 | 0.00 | 16,537.50 | 0.00 | S/L | 33.30 |
| 326 | | VERMEER V-8550 TRENCHER | 5/05/98 | 63,698.00 | 0.00 | 0.00 | 63,698.00 | 0.00 | 63,698.00 | 0.00 | S/L | 33.30 |
| 342 | | EQUIPMENT | 12/10/98 | 1,092.50 | 0.00 | 0.00 | 1,092.50 | 0.00 | 1,092.50 | 0.00 | S/L | 33.30 |
| 345 | | BORING MACHINE | 12/29/98 | 15,362.55 | 0.00 | 0.00 | 15,362.55 | 0.00 | 15,362.55 | 0.00 | S/L | 33.30 |
| 373 | | BORING MACHINE IMPROVEM | 7/08/99 | 844.36 | 0.00 | 0.00 | 844.36 | 0.00 | 844.36 | 0.00 | S/L | 33.30 |
| 392 | | 1/4 INT J.D. 310SE BACKHOE | 4/14/00 | 1,550.00 | 0.00 | 0.00 | 1,550.00 | 0.00 | 1,550.00 | 0.00 | S/L | 33.30 |
| 412 | | DRILLS | 1/16/01 | 394.76 | 0.00 | 0.00 | 394.76 | 0.00 | 394.76 | 0.00 | S/L | 33.30 |
| 447 | | J.D. 310 SG BACKHOE | 6/20/02 | 4,375.00 | 0.00 | 0.00 | 2,731.03 | 131.39 | 2,862.42 | 1,512.58 | S/L | 33.30 |
| 457 | | WACKER | 10/09/02 | 1,575.00 | 0.00 | 0.00 | 910.52 | 47.30 | 957.82 | 617.18 | S/L | 33.30 |
| 479 | | EQUIPMENT | 7/08/03 | 103.03 | 0.00 | 0.00 | 103.03 | 0.00 | 103.03 | 0.00 | S/L | 10.00 |
| 483 | | GAS COMPRESSOR | 8/11/03 | 1,322.13 | 0.00 | 0.00 | 1,322.13 | 0.00 | 1,322.13 | 0.00 | S/L | 10.00 |
| 511 | | BACKHOE | 3/01/04 | 2,500.00 | 0.00 | 0.00 | 2,500.00 | 0.00 | 2,500.00 | 0.00 | S/L | 10.00 |
| 552 | | J.D. BACKHOE | 7/19/05 | 8,625.00 | 0.00 | 0.00 | 8,625.00 | 0.00 | 8,625.00 | 0.00 | S/L | 10.00 |
| 553 | | J.D. BACKHOE | 7/19/05 | 2,875.00 | 0.00 | 0.00 | 2,875.00 | 0.00 | 2,875.00 | 0.00 | S/L | 10.00 |
| 646 | | 2007 J.D. 310SG BACKHOE | 12/29/06 | 5,900.00 | 0.00 | 0.00 | 5,900.00 | 0.00 | 5,900.00 | 0.00 | S/L | 10.00 |
| 684 | | 2008 J.D. 35D COMPACT EXCAV | 9/25/07 | 259.91 | 0.00 | 0.00 | 259.91 | 0.00 | 259.91 | 0.00 | S/L | 10.00 |
| 731 | | 2009 J.D. 310SJ BACKHOE | 11/11/08 | 13,500.00 | 0.00 | 0.00 | 13,500.00 | 0.00 | 13,500.00 | 0.00 | S/L | 10.00 |
| 737 | | RODS FOR BASEMENTS | 12/06/08 | 481.82 | 0.00 | 0.00 | 481.82 | 0.00 | 481.82 | 0.00 | S/L | 10.00 |
| 738 | | MCELROY 28 PLASTIC FUSION | 12/08/08 | 13,910.00 | 0.00 | 0.00 | 13,910.00 | 0.00 | 13,910.00 | 0.00 | S/L | 10.00 |
| 741 | | CHAIN SLING FOR ROD BASKE | 12/17/08 | 510.51 | 0.00 | 0.00 | 510.51 | 0.00 | 510.51 | 0.00 | S/L | 10.00 |
| 761 | | STARTER ROD & DRIVE CHUCI | 2/13/09 | 860.93 | 0.00 | 0.00 | 860.93 | 0.00 | 860.93 | 0.00 | S/L | 10.00 |
| 762 | | 3" KANAFLEX HOSE 200' | 2/13/09 | 813.10 | 0.00 | 0.00 | 813.10 | 0.00 | 813.10 | 0.00 | S/L | 10.00 |
| 790 | | (3) 5.5 HONDA PUMPS | 8/10/09 | 585.33 | 0.00 | 0.00 | 585.33 | 0.00 | 585.33 | 0.00 | S/L | 10.00 |
| 864 | d | VERMEER BORING MACHINE | 3/16/11 | 299,600.00 | 0.00 | 0.00 | 299,600.00 | 0.00 | 299,600.00 | 0.00 | S/L | 10.00 |

| Asset | d t | Property Description | Date In Service | Book Cost | Book Sec 179 Exp c | Book Sal Value | Book Prior Depreciation | Book Current Depreciation | Book End Depr | Book Net Book Value | Book Method | Book Period |
|--|--------|---------------------------|--------------------|--------------|-----------------------|-------------------|----------------------------|------------------------------|------------------|------------------------|----------------|----------------|
| Group: POWER OPERATED EQUIPMENT (continued) | | | | | | | | | | | | |
| 883 | | 2003 J.D. BUSHHOG | 8/01/11 | 14,750.00 | 0.00 | 0.00 | 14,750.00 | 0.00 | 14,750.00 | 0.00 | S/L | 10.00 |
| 940 | | TRANSMITTER & ISOLATOR BC | 6/20/12 | 4,119.50 | 0.00 | 0.00 | 3,913.53 | 205.97 | 4,119.50 | 0.00 | S/L | 10.00 |
| 1018 | | KUBOTA L3800 HST-F | 4/23/13 | 11,697.20 | 0.00 | 0.00 | 10,137.57 | 1,169.72 | 11,307.29 | 389.91 | S/L | 10.00 |
| 1019 | | LAND PRIDE FINISH MOWER | 4/23/13 | 2,804.80 | 0.00 | 0.00 | 2,430.83 | 280.48 | 2,711.31 | 93.49 | S/L | 10.00 |
| 1168 | | YALE FORKLIFT | 6/30/16 | 26,001.00 | 0.00 | 0.00 | 14,300.55 | 2,600.10 | 16,900.65 | 9,100.35 | S/L | 10.00 |
| POWER OPERATED EQUIPMENT | | | | 595,177.70 | 0.00c | 0.00 | 579,029.23 | 4,434.96 | 583,464.19 | 11,713.51 | | |
| *Less: Dispositions and Transfers | | | | 299,600.00 | 0.00 | 0.00 | 299,600.00 | 0.00 | 299,600.00 | 0.00 | | |
| Net POWER OPERATED EQUIPMENT | | | | 295,577.70 | 0.00c | 0.00 | 279,429.23 | 4,434.96 | 283,864.19 | 11,713.51 | | |
| Group: REGULATING STATIONS EQUIP | | | | | | | | | | | | |
| 3 | | REGULATING STATIONS EQUIP | 6/30/70 | 18,735.90 | 0.00 | 0.00 | 18,735.90 | 0.00 | 18,735.90 | 0.00 | S/L | 33.30 |
| 34 | | REG. STATIONS | 12/31/86 | 73,656.53 | 0.00 | 0.00 | 73,656.53 | 0.00 | 73,656.53 | 0.00 | S/L | 33.30 |
| 53 | | REG. STATIONS | 6/30/87 | 1,858.69 | 0.00 | 0.00 | 1,858.69 | 0.00 | 1,858.69 | 0.00 | S/L | 33.30 |
| 68 | | REG. STATIONS | 6/30/88 | 48,126.91 | 0.00 | 0.00 | 48,126.91 | 0.00 | 48,126.91 | 0.00 | S/L | 33.30 |
| 87 | | REG. STATIONS | 6/30/89 | 1,796.35 | 0.00 | 0.00 | 1,753.05 | 43.30 | 1,796.35 | 0.00 | S/L | 33.30 |
| 92 | | REGULATING STATIONS EQUIP | 6/30/89 | 96.00 | 0.00 | 0.00 | 93.60 | 2.40 | 96.00 | 0.00 | S/L | 33.30 |
| 120 | | REG. STATIONS | 6/30/91 | 7,421.76 | 0.00 | 0.00 | 6,797.84 | 222.88 | 7,020.72 | 401.04 | S/L | 33.30 |
| 143 | | REG. STATIONS | 6/30/92 | 18,991.43 | 0.00 | 0.00 | 16,824.15 | 570.31 | 17,394.46 | 1,596.97 | S/L | 33.30 |
| 163 | | REG. STATIONS | 6/30/93 | 4,905.72 | 0.00 | 0.00 | 4,198.62 | 147.32 | 4,345.94 | 559.78 | S/L | 33.30 |
| 254 | | REG. STATIONS | 7/10/96 | 1,208.96 | 0.00 | 0.00 | 925.90 | 36.31 | 962.21 | 246.75 | S/L | 33.30 |
| 295 | | REG. STATIONS | 7/10/97 | 1,081.59 | 0.00 | 0.00 | 795.76 | 32.48 | 828.24 | 253.35 | S/L | 33.30 |
| 348 | | REG. STATIONS | 12/31/98 | 524.94 | 0.00 | 0.00 | 362.48 | 15.76 | 378.24 | 146.70 | S/L | 33.30 |
| 519 | | REGULATING STATION EQUIP | 6/07/04 | 1,692.50 | 0.00 | 0.00 | 893.76 | 50.83 | 944.59 | 747.91 | S/L | 33.30 |
| 521 | | REGULATING STATIONS EQUIP | 8/28/04 | 1,561.99 | 0.00 | 0.00 | 813.11 | 46.91 | 860.02 | 701.97 | S/L | 33.30 |
| 533 | | REGULATING STATIONS EQUIP | 12/31/04 | 18,760.90 | 0.00 | 0.00 | 9,577.63 | 563.39 | 10,141.02 | 8,619.88 | S/L | 33.30 |
| 545 | | REGULATING STATIONS EQUIP | 3/18/05 | 3,586.76 | 0.00 | 0.00 | 1,804.14 | 107.71 | 1,911.85 | 1,674.91 | S/L | 33.30 |
| 566 | | REGULATING STATIONS EQUIP | 9/30/05 | 17,794.02 | 0.00 | 0.00 | 8,683.19 | 534.35 | 9,217.54 | 8,576.48 | S/L | 33.30 |
| 580 | | REGULATING STATIONS EQUIP | 12/31/05 | 14,858.63 | 0.00 | 0.00 | 7,139.36 | 446.21 | 7,585.57 | 7,273.06 | S/L | 33.30 |
| 619 | | REGULATING STATIONS EQUIP | 9/30/06 | 24,737.28 | 0.00 | 0.00 | 11,328.62 | 742.86 | 12,071.48 | 12,665.80 | S/L | 33.30 |
| 647 | | REGULATING STATIONS EQUIP | 12/31/06 | 60,913.78 | 0.00 | 0.00 | 27,438.60 | 1,829.24 | 29,267.84 | 31,645.94 | S/L | 33.30 |
| 665 | | REGULATING STATIONS EQUIP | 5/23/07 | 676.02 | 0.00 | 0.00 | 296.04 | 20.30 | 316.34 | 359.68 | S/L | 33.30 |
| 719 | | REGULATING STATIONS EQUIP | 9/30/08 | 1,280.00 | 0.00 | 0.00 | 509.33 | 38.44 | 547.77 | 732.23 | S/L | 33.30 |
| 727 | | REGULATING STATIONS EQUIP | 9/30/08 | 354.00 | 0.00 | 0.00 | 140.85 | 10.63 | 151.48 | 202.52 | S/L | 33.30 |
| 746 | | REGULATING STATIONS EQUIP | 12/31/08 | 985.75 | 0.00 | 0.00 | 384.80 | 29.60 | 414.40 | 571.35 | S/L | 33.30 |
| 800 | | REGULATING STATION EQUIP | 11/02/09 | 13,976.95 | 0.00 | 0.00 | 5,106.71 | 419.73 | 5,526.44 | 8,450.51 | S/L | 33.30 |
| 826 | | REGULATING STATIONS EQUIP | 9/02/10 | 16,085.13 | 0.00 | 0.00 | 5,474.45 | 483.04 | 5,957.49 | 10,127.64 | S/L | 33.30 |
| 839 | | REGULATING STATIONS EQUIP | 9/30/10 | 3,967.96 | 0.00 | 0.00 | 1,340.55 | 119.16 | 1,459.71 | 2,508.25 | S/L | 33.30 |
| 850 | | REGULATING STATIONS EQUIP | 12/31/10 | 4,773.68 | 0.00 | 0.00 | 1,576.85 | 143.35 | 1,720.20 | 3,053.48 | S/L | 33.30 |
| 901 | | REGULATING STATIONS EQUIP | 9/22/11 | 7,126.28 | 0.00 | 0.00 | 2,193.50 | 214.00 | 2,407.50 | 4,718.78 | S/L | 33.30 |
| 910 | | REGULATING STATIONS EQUIP | 10/31/11 | 6,872.49 | 0.00 | 0.00 | 2,098.20 | 206.38 | 2,304.58 | 4,567.91 | S/L | 33.30 |
| 921 | | REGULATING STATIONS EQUIP | 2/29/12 | 600.00 | 0.00 | 0.00 | 177.20 | 18.02 | 195.22 | 404.78 | S/L | 33.30 |
| 965 | | REGULATING STATIONS EQUIP | 9/17/12 | 2,046.49 | 0.00 | 0.00 | 568.50 | 61.46 | 629.96 | 1,416.53 | S/L | 33.30 |
| REGULATING STATIONS EQUIP | | | | 381,055.39 | 0.00c | 0.00 | 261,674.82 | 7,156.37 | 268,831.19 | 112,224.20 | | |

| Asset | d t | Property Description | Date In Service | Book Cost | Book Sec 179 Exp c | Book Sal Value | Book Prior Depreciation | Book Current Depreciation | Book End Depr | Book Net Book Value | Book Method | Book Period |
|----------------------------|--------|----------------------|--------------------|---------------|-----------------------|-------------------|----------------------------|------------------------------|------------------|------------------------|----------------|----------------|
| Group: RIGHT OF WAY | | | | | | | | | | | | |
| 116 | | RIGHT OF WAY | 6/30/91 | 763.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 763.00 | Memo | 0.00 |
| | | RIGHT OF WAY | | 763.00 | 0.00c | 0.00 | 0.00 | 0.00 | 0.00 | 763.00 | | |
| Group: SERVICES | | | | | | | | | | | | |
| 4 | | SERVICES | 6/30/70 | 53,765.18 | 0.00 | 0.00 | 53,765.18 | 0.00 | 53,765.18 | 0.00 | S/L | 33.30 |
| 35 | | SERVICES | 12/31/86 | 175,582.99 | 0.00 | 0.00 | 175,582.99 | 0.00 | 175,582.99 | 0.00 | S/L | 33.30 |
| 54 | | SERVICES | 6/30/87 | 18,476.22 | 0.00 | 0.00 | 18,476.22 | 0.00 | 18,476.22 | 0.00 | S/L | 33.30 |
| 69 | | SERVICES | 6/30/88 | 27,919.06 | 0.00 | 0.00 | 27,919.06 | 0.00 | 27,919.06 | 0.00 | S/L | 33.30 |
| 75 | | SERVICES | 6/30/88 | 4,303.04 | 0.00 | 0.00 | 4,303.04 | 0.00 | 4,303.04 | 0.00 | S/L | 33.30 |
| 88 | | SERVICES | 6/30/89 | 15,539.74 | 0.00 | 0.00 | 15,166.45 | 373.29 | 15,539.74 | 0.00 | S/L | 33.30 |
| 93 | | SERVICES | 6/30/89 | 8,382.37 | 0.00 | 0.00 | 8,180.90 | 201.47 | 8,382.37 | 0.00 | S/L | 33.30 |
| 103 | | SERVICES | 6/30/90 | 10,150.23 | 0.00 | 0.00 | 9,601.52 | 304.81 | 9,906.33 | 243.90 | S/L | 33.30 |
| 107 | | SERVICES | 6/30/90 | 2,904.98 | 0.00 | 0.00 | 2,748.06 | 87.24 | 2,835.30 | 69.68 | S/L | 33.30 |
| 118 | | SERVICES | 6/30/91 | 3,691.75 | 0.00 | 0.00 | 3,381.23 | 110.86 | 3,492.09 | 199.66 | S/L | 33.30 |
| 121 | | SERVICES | 6/30/91 | 12,982.99 | 0.00 | 0.00 | 11,891.34 | 389.88 | 12,281.22 | 701.77 | S/L | 33.30 |
| 144 | | SERVICES | 6/30/92 | 19,051.83 | 0.00 | 0.00 | 16,877.83 | 572.13 | 17,449.96 | 1,601.87 | S/L | 33.30 |
| 150 | | SERVICES | 6/30/92 | 5,526.89 | 0.00 | 0.00 | 4,896.12 | 165.97 | 5,062.09 | 464.80 | S/L | 33.30 |
| 164 | | SERVICES | 6/30/93 | 16,081.20 | 0.00 | 0.00 | 13,763.22 | 482.92 | 14,246.14 | 1,835.06 | S/L | 33.30 |
| 170 | | SERVICES | 6/30/93 | 4,535.36 | 0.00 | 0.00 | 3,881.70 | 136.20 | 4,017.90 | 517.46 | S/L | 33.30 |
| 191 | | SERVICES | 6/30/94 | 25,188.23 | 0.00 | 0.00 | 20,801.00 | 756.40 | 21,557.40 | 3,630.83 | S/L | 33.30 |
| 196 | | SERVICES | 6/30/94 | 13,116.74 | 0.00 | 0.00 | 10,832.25 | 393.90 | 11,226.15 | 1,890.59 | S/L | 33.30 |
| 213 | | SERVICES | 9/30/95 | 11,349.81 | 0.00 | 0.00 | 8,947.05 | 340.84 | 9,287.89 | 2,061.92 | S/L | 33.30 |
| 216 | | SERVICES | 9/30/95 | 5,331.57 | 0.00 | 0.00 | 4,202.89 | 160.11 | 4,363.00 | 968.57 | S/L | 33.30 |
| 226 | | SERVICES | 12/30/95 | 2,060.48 | 0.00 | 0.00 | 1,608.88 | 61.88 | 1,670.76 | 389.72 | S/L | 33.30 |
| 229 | | SERVICES | 12/31/95 | 6,873.01 | 0.00 | 0.00 | 5,366.40 | 206.40 | 5,572.80 | 1,300.21 | S/L | 33.30 |
| 248 | | SERVICES | 6/30/96 | 26,412.01 | 0.00 | 0.00 | 20,225.33 | 793.15 | 21,018.48 | 5,393.53 | S/L | 33.30 |
| 252 | | SERVICES | 6/30/96 | 6,192.23 | 0.00 | 0.00 | 4,741.73 | 185.95 | 4,927.68 | 1,264.55 | S/L | 33.30 |
| 303 | | SERVICES | 9/30/97 | 18,115.40 | 0.00 | 0.00 | 13,192.24 | 544.01 | 13,736.25 | 4,379.15 | S/L | 33.30 |
| 306 | | SERVICES | 9/30/97 | 5,867.03 | 0.00 | 0.00 | 4,272.61 | 176.19 | 4,448.80 | 1,418.23 | S/L | 33.30 |
| 307 | | SERVICES | 10/10/97 | 360.00 | 0.00 | 0.00 | 262.14 | 10.81 | 272.95 | 87.05 | S/L | 33.30 |
| 310 | | SERVICES | 12/31/97 | 1,398.58 | 0.00 | 0.00 | 1,008.00 | 42.00 | 1,050.00 | 348.58 | S/L | 33.30 |
| 311 | | SERVICES | 12/31/97 | 6,956.31 | 0.00 | 0.00 | 5,013.60 | 208.90 | 5,222.50 | 1,733.81 | S/L | 33.30 |
| 330 | | SERVICES | 9/30/98 | 6,607.98 | 0.00 | 0.00 | 4,613.73 | 198.44 | 4,812.17 | 1,795.81 | S/L | 33.30 |
| 331 | | SERVICES | 9/30/98 | 20,270.24 | 0.00 | 0.00 | 14,152.74 | 608.72 | 14,761.46 | 5,508.78 | S/L | 33.30 |
| 349 | | SERVICES | 12/31/98 | 20,415.27 | 0.00 | 0.00 | 14,100.61 | 613.07 | 14,713.68 | 5,701.59 | S/L | 33.30 |
| 352 | | SERVICES | 12/31/98 | 3,249.41 | 0.00 | 0.00 | 2,244.34 | 97.58 | 2,341.92 | 907.49 | S/L | 33.30 |
| 377 | | SERVICES | 9/30/99 | 3,374.70 | 0.00 | 0.00 | 2,254.82 | 101.34 | 2,356.16 | 1,018.54 | S/L | 33.30 |
| 379 | | SERVICES | 9/30/99 | 19,212.18 | 0.00 | 0.00 | 12,836.92 | 576.94 | 13,413.86 | 5,798.32 | S/L | 33.30 |
| 385 | | SERVICES | 12/31/99 | 2,802.19 | 0.00 | 0.00 | 1,851.30 | 84.15 | 1,935.45 | 866.74 | S/L | 33.30 |
| 387 | | SERVICES | 12/31/99 | 13,278.81 | 0.00 | 0.00 | 8,772.72 | 398.76 | 9,171.48 | 4,107.33 | S/L | 33.30 |
| 397 | | SERVICES | 8/31/00 | 15,676.55 | 0.00 | 0.00 | 10,043.09 | 470.77 | 10,513.86 | 5,162.69 | S/L | 33.30 |
| 404 | | SERVICES | 9/11/00 | 8,151.26 | 0.00 | 0.00 | 5,221.97 | 244.78 | 5,466.75 | 2,684.51 | S/L | 33.30 |
| 408 | | SERVICES | 12/31/00 | 7,877.81 | 0.00 | 0.00 | 4,967.97 | 236.57 | 5,204.54 | 2,673.27 | S/L | 33.30 |
| 423 | | SERVICES | 7/10/01 | 2,490.26 | 0.00 | 0.00 | 1,532.99 | 74.78 | 1,607.77 | 882.49 | S/L | 33.30 |
| 427 | | SERVICES | 9/30/01 | 11,409.62 | 0.00 | 0.00 | 6,938.26 | 342.63 | 7,280.89 | 4,128.73 | S/L | 33.30 |
| 438 | | SERVICES | 12/31/01 | 3,408.23 | 0.00 | 0.00 | 2,047.00 | 102.35 | 2,149.35 | 1,258.88 | S/L | 33.30 |
| 440 | | SERVICES | 12/31/01 | 3,986.42 | 0.00 | 0.00 | 2,394.20 | 119.71 | 2,513.91 | 1,472.51 | S/L | 33.30 |

Book Asset Detail 1/01/22 - 12/31/22

| Asset | d t | Property Description | Date In Service | Book Cost | Book Sec 179 Exp c | Book Sal Value | Book Prior Depreciation | Book Current Depreciation | Book End Depr | Book Net Book Value | Book Method | Book Period |
|------------------------------------|--------|----------------------|--------------------|--------------|-----------------------|-------------------|----------------------------|------------------------------|------------------|------------------------|----------------|----------------|
| Group: SERVICES (continued) | | | | | | | | | | | | |
| 453 | | SERVICES | 9/30/02 | 17,874.48 | 0.00 | 0.00 | 10,332.82 | 536.77 | 10,869.59 | 7,004.89 | S/L | 33.30 |
| 456 | | SERVICES | 9/30/02 | 5,626.06 | 0.00 | 0.00 | 3,252.29 | 168.95 | 3,421.24 | 2,204.82 | S/L | 33.30 |
| 466 | | SERVICES | 12/05/02 | 3,784.65 | 0.00 | 0.00 | 2,168.82 | 113.65 | 2,282.47 | 1,502.18 | S/L | 33.30 |
| 469 | | SERVICES | 12/31/02 | 8,137.71 | 0.00 | 0.00 | 4,643.22 | 244.38 | 4,887.60 | 3,250.11 | S/L | 33.30 |
| 490 | | SERVICES | 9/30/03 | 13,330.46 | 0.00 | 0.00 | 7,305.66 | 400.31 | 7,705.97 | 5,624.49 | S/L | 33.30 |
| 493 | | SERVICES | 9/30/03 | 6,200.68 | 0.00 | 0.00 | 3,398.33 | 186.21 | 3,584.54 | 2,616.14 | S/L | 33.30 |
| 508 | | SERVICES | 12/31/03 | 3,586.24 | 0.00 | 0.00 | 1,938.42 | 107.69 | 2,046.11 | 1,540.13 | S/L | 33.30 |
| 509 | | SERVICES | 12/31/03 | 1,005.21 | 0.00 | 0.00 | 543.42 | 30.19 | 573.61 | 431.60 | S/L | 33.30 |
| 523 | | SERVICES | 9/30/04 | 9,147.21 | 0.00 | 0.00 | 4,738.40 | 274.69 | 5,013.09 | 4,134.12 | S/L | 33.30 |
| 527 | | SERVICES | 9/30/04 | 8,924.35 | 0.00 | 0.00 | 4,623.00 | 268.00 | 4,891.00 | 4,033.35 | S/L | 33.30 |
| 529 | | SERVICES | 12/16/04 | 1,315.67 | 0.00 | 0.00 | 671.67 | 39.51 | 711.18 | 604.49 | S/L | 33.30 |
| 534 | | SERVICES | 12/31/04 | 4,038.16 | 0.00 | 0.00 | 2,061.59 | 121.27 | 2,182.86 | 1,855.30 | S/L | 33.30 |
| 567 | | SERVICES | 9/30/05 | 14,254.06 | 0.00 | 0.00 | 6,955.81 | 428.05 | 7,383.86 | 6,870.20 | S/L | 33.30 |
| 570 | | SERVICES | 9/30/05 | 6,706.84 | 0.00 | 0.00 | 3,272.91 | 201.41 | 3,474.32 | 3,232.52 | S/L | 33.30 |
| 578 | | SERVICES | 12/31/05 | 6,579.93 | 0.00 | 0.00 | 3,161.60 | 197.60 | 3,359.20 | 3,220.73 | S/L | 33.30 |
| 581 | | SERVICES | 12/31/05 | 1,158.64 | 0.00 | 0.00 | 556.64 | 34.79 | 591.43 | 567.21 | S/L | 33.30 |
| 606 | | SERVICES | 6/29/06 | 529.54 | 0.00 | 0.00 | 246.45 | 15.90 | 262.35 | 267.19 | S/L | 33.30 |
| 620 | | SERVICES | 9/30/06 | 1,571.80 | 0.00 | 0.00 | 719.80 | 47.20 | 767.00 | 804.80 | S/L | 33.30 |
| 642 | | SERVICES | 11/30/06 | 772.79 | 0.00 | 0.00 | 350.08 | 23.21 | 373.29 | 399.50 | S/L | 33.30 |
| 648 | | SERVICES | 12/31/06 | 5,698.59 | 0.00 | 0.00 | 2,566.95 | 171.13 | 2,738.08 | 2,960.51 | S/L | 33.30 |
| 685 | | SERVICES | 9/30/07 | 12,716.60 | 0.00 | 0.00 | 5,441.79 | 381.88 | 5,823.67 | 6,892.93 | S/L | 33.30 |
| 690 | | SERVICES | 9/30/07 | 16,761.82 | 0.00 | 0.00 | 7,172.88 | 503.36 | 7,676.24 | 9,085.58 | S/L | 33.30 |
| 699 | | SERVICES | 12/31/07 | 2,739.50 | 0.00 | 0.00 | 1,151.78 | 82.27 | 1,234.05 | 1,505.45 | S/L | 33.30 |
| 703 | | SERVICES | 12/31/07 | 1,666.59 | 0.00 | 0.00 | 700.70 | 50.05 | 750.75 | 915.84 | S/L | 33.30 |
| 720 | | SERVICES | 9/30/08 | 3,810.75 | 0.00 | 0.00 | 1,516.33 | 114.44 | 1,630.77 | 2,179.98 | S/L | 33.30 |
| 728 | | SERVICES | 9/30/08 | 9,033.57 | 0.00 | 0.00 | 3,594.46 | 271.28 | 3,865.74 | 5,167.83 | S/L | 33.30 |
| 747 | | SERVICES | 12/31/08 | 13,966.07 | 0.00 | 0.00 | 5,452.20 | 419.40 | 5,871.60 | 8,094.47 | S/L | 33.30 |
| 753 | | SERVICES | 12/31/08 | 4,578.29 | 0.00 | 0.00 | 1,787.37 | 137.49 | 1,924.86 | 2,653.43 | S/L | 33.30 |
| 795 | | SERVICES | 9/30/09 | 105,953.43 | 0.00 | 0.00 | 38,976.81 | 3,181.78 | 42,158.59 | 63,794.84 | S/L | 33.30 |
| 806 | | SERVICES | 12/31/09 | 16,732.91 | 0.00 | 0.00 | 6,029.88 | 502.49 | 6,532.37 | 10,200.54 | S/L | 33.30 |
| 825 | | SERVICES | 8/31/10 | 77,989.54 | 0.00 | 0.00 | 26,543.01 | 2,342.03 | 28,885.04 | 49,104.50 | S/L | 33.30 |
| 840 | | SERVICES | 9/30/10 | 23,609.62 | 0.00 | 0.00 | 7,976.25 | 709.00 | 8,685.25 | 14,924.37 | S/L | 33.30 |
| 851 | | SERVICES | 12/31/10 | 77,467.74 | 0.00 | 0.00 | 25,589.96 | 2,326.36 | 27,916.32 | 49,551.42 | S/L | 33.30 |
| 905 | | SERVICES | 9/30/11 | 97,923.23 | 0.00 | 0.00 | 30,141.56 | 2,940.64 | 33,082.20 | 64,841.03 | S/L | 33.30 |
| 917 | | SERVICES | 12/31/11 | 50,837.67 | 0.00 | 0.00 | 15,266.60 | 1,526.66 | 16,793.26 | 34,044.41 | S/L | 33.30 |
| 922 | | SERVICES | 6/30/12 | 78,318.45 | 0.00 | 0.00 | 22,343.14 | 2,351.91 | 24,695.05 | 53,623.40 | S/L | 33.30 |
| 966 | | SERVICES | 9/30/12 | 43,027.97 | 0.00 | 0.00 | 11,952.20 | 1,292.13 | 13,244.33 | 29,783.64 | S/L | 33.30 |
| 971 | | SERVICES | 12/18/12 | 48,550.55 | 0.00 | 0.00 | 13,121.73 | 1,457.97 | 14,579.70 | 33,970.85 | S/L | 33.30 |
| 989 | | SERVICES | 3/31/13 | 19,265.99 | 0.00 | 0.00 | 5,062.40 | 578.56 | 5,640.96 | 13,625.03 | S/L | 33.30 |
| 1011 | | SERVICES | 6/30/13 | 26,939.93 | 0.00 | 0.00 | 6,876.58 | 809.01 | 7,685.59 | 19,254.34 | S/L | 33.30 |
| 1043 | | SERVICES | 9/30/13 | 26,628.67 | 0.00 | 0.00 | 6,597.19 | 799.66 | 7,396.85 | 19,231.82 | S/L | 33.30 |
| 1056 | | SERVICES | 12/31/13 | 38,598.28 | 0.00 | 0.00 | 9,272.88 | 1,159.11 | 10,431.99 | 28,166.29 | S/L | 33.30 |
| 1062 | | SERVICES | 3/31/14 | 41,085.30 | 0.00 | 0.00 | 9,561.87 | 1,233.79 | 10,795.66 | 30,289.64 | S/L | 33.30 |
| 1081 | | SERVICES | 6/30/14 | 6,685.73 | 0.00 | 0.00 | 1,505.78 | 200.77 | 1,706.55 | 4,979.18 | S/L | 33.30 |
| 1091 | | SERVICES | 9/30/14 | 41,585.45 | 0.00 | 0.00 | 9,053.87 | 1,248.81 | 10,302.68 | 31,282.77 | S/L | 33.30 |
| 1102 | | SERVICES | 12/31/14 | 40,802.48 | 0.00 | 0.00 | 8,577.10 | 1,225.30 | 9,802.40 | 31,000.08 | S/L | 33.30 |
| 1110 | | SERVICES | 2/28/15 | 31,554.41 | 0.00 | 0.00 | 6,475.13 | 947.58 | 7,422.71 | 24,131.70 | S/L | 33.30 |
| 1121 | | SERVICES | 6/30/15 | 33,542.70 | 0.00 | 0.00 | 6,547.38 | 1,007.29 | 7,554.67 | 25,988.03 | S/L | 33.30 |
| 1126 | | SERVICES | 9/30/15 | 14,288.90 | 0.00 | 0.00 | 2,681.87 | 429.10 | 3,110.97 | 11,177.93 | S/L | 33.30 |

| Asset | d t | Property Description | Date In Service | Book Cost | Book Sec 179 Exp c | Book Sal Value | Book Prior Depreciation | Book Current Depreciation | Book End Depr | Book Net Book Value | Book Method | Book Period |
|------------------------------------|--------|----------------------|--------------------|---------------------|-----------------------|-------------------|----------------------------|------------------------------|---------------------|------------------------|----------------|----------------|
| Group: SERVICES (continued) | | | | | | | | | | | | |
| 1135 | | SERVICES | 12/31/15 | 10,393.04 | 0.00 | 0.00 | 1,872.60 | 312.10 | 2,184.70 | 8,208.34 | S/L | 33.30 |
| 1145 | | SERVICES | 3/31/16 | 26,000.88 | 0.00 | 0.00 | 4,489.66 | 780.81 | 5,270.47 | 20,730.41 | S/L | 33.30 |
| 1164 | | SERVICES | 6/30/16 | 35,103.72 | 0.00 | 0.00 | 5,797.93 | 1,054.17 | 6,852.10 | 28,251.62 | S/L | 33.30 |
| 1175 | | SERVICES | 9/30/16 | 26,451.88 | 0.00 | 0.00 | 4,170.34 | 794.35 | 4,964.69 | 21,487.19 | S/L | 33.30 |
| 1186 | | SERVICES | 12/31/16 | 26,867.66 | 0.00 | 0.00 | 4,034.20 | 806.84 | 4,841.04 | 22,026.62 | S/L | 33.30 |
| 1198 | | SERVICES | 3/31/17 | 23,168.49 | 0.00 | 0.00 | 3,304.81 | 695.75 | 4,000.56 | 19,167.93 | S/L | 33.30 |
| 1209 | | SERVICES | 6/30/17 | 44,034.16 | 0.00 | 0.00 | 5,950.57 | 1,322.35 | 7,272.92 | 36,761.24 | S/L | 33.30 |
| 1221 | | SERVICES | 9/30/17 | 31,258.57 | 0.00 | 0.00 | 3,989.47 | 938.70 | 4,928.17 | 26,330.40 | S/L | 33.30 |
| 1226 | | SERVICES | 12/31/17 | 57,562.89 | 0.00 | 0.00 | 6,914.48 | 1,728.62 | 8,643.10 | 48,919.79 | S/L | 33.30 |
| 1234 | | SERVICES | 3/31/18 | 33,403.56 | 0.00 | 0.00 | 3,761.66 | 1,003.11 | 4,764.77 | 28,638.79 | S/L | 33.30 |
| 1243 | | SERVICES | 6/30/18 | 35,315.38 | 0.00 | 0.00 | 3,711.82 | 1,060.52 | 4,772.34 | 30,543.04 | S/L | 33.30 |
| 1251 | | SERVICES | 9/30/18 | 15,045.18 | 0.00 | 0.00 | 1,468.38 | 451.81 | 1,920.19 | 13,124.99 | S/L | 33.30 |
| 1276 | | SERVICES | 12/31/18 | 47,084.16 | 0.00 | 0.00 | 4,241.82 | 1,413.94 | 5,655.76 | 41,428.40 | S/L | 33.30 |
| 1284 | | SERVICES | 3/31/19 | 37,283.78 | 0.00 | 0.00 | 3,078.98 | 1,119.63 | 4,198.61 | 33,085.17 | S/L | 33.30 |
| 1291 | | SERVICES | 6/30/19 | 28,493.32 | 0.00 | 0.00 | 2,139.15 | 855.66 | 2,994.81 | 25,498.51 | S/L | 33.30 |
| 1298 | | SERVICES | 9/30/19 | 39,982.69 | 0.00 | 0.00 | 2,701.53 | 1,200.68 | 3,902.21 | 36,080.48 | S/L | 33.30 |
| 1305 | | SERVICES | 12/31/19 | 38,330.11 | 0.00 | 0.00 | 2,302.10 | 1,151.05 | 3,453.15 | 34,876.96 | S/L | 33.30 |
| 1311 | | SERVICES | 3/31/20 | 46,126.77 | 0.00 | 0.00 | 2,424.08 | 1,385.19 | 3,809.27 | 42,317.50 | S/L | 33.30 |
| 1316 | | SERVICES | 6/30/20 | 30,374.21 | 0.00 | 0.00 | 1,368.21 | 912.14 | 2,280.35 | 28,093.86 | S/L | 33.30 |
| 1325 | | SERVICES | 9/30/20 | 27,621.94 | 0.00 | 0.00 | 1,036.86 | 829.49 | 1,866.35 | 25,755.59 | S/L | 33.30 |
| 1328 | | SERVICES | 12/31/20 | 38,637.07 | 0.00 | 0.00 | 1,160.27 | 1,160.27 | 2,320.54 | 36,316.53 | S/L | 33.30 |
| 1334 | | SERVICES | 3/31/21 | 31,311.23 | 0.00 | 0.00 | 705.21 | 940.28 | 1,645.49 | 29,665.74 | S/L | 33.30 |
| 1341 | | SERVICES | 6/30/21 | 43,870.02 | 0.00 | 0.00 | 658.71 | 1,317.42 | 1,976.13 | 41,893.89 | S/L | 33.30 |
| 1349 | | SERVICES | 9/30/21 | 39,386.38 | 0.00 | 0.00 | 295.69 | 1,182.77 | 1,478.46 | 37,907.92 | S/L | 33.30 |
| 1352 | | SERVICES | 12/31/21 | 38,443.25 | 0.00 | 0.00 | 0.00 | 1,154.45 | 1,154.45 | 37,288.80 | S/L | 33.30 |
| 1355 | | SERVICES | 3/31/22 | 49,086.09 | 0.00c | 0.00 | 0.00 | 1,105.54 | 1,105.54 | 47,980.55 | S/L | 33.30 |
| 1365 | | SERVICES | 6/30/22 | 55,542.42 | 0.00c | 0.00 | 0.00 | 833.97 | 833.97 | 54,708.45 | S/L | 33.30 |
| 1374 | | SERVICES | 9/30/22 | 30,210.59 | 0.00c | 0.00 | 0.00 | 226.81 | 226.81 | 29,983.78 | S/L | 33.30 |
| 1375 | | SERVICES | 12/31/22 | 50,196.79 | 0.00c | 0.00 | 0.00 | 0.00 | 0.00 | 50,196.79 | S/L | 33.30 |
| | | SERVICES | | <u>2,813,817.60</u> | <u>0.00c</u> | <u>0.00</u> | <u>996,938.75</u> | <u>72,555.35</u> | <u>1,069,494.10</u> | <u>1,744,323.50</u> | | |

Group: STORES EQUIPMENT

| | | | | | | | | | | | | |
|------|--|---------------------------|----------|-----------------|--------------|-------------|-----------------|--------------|-----------------|---------------|-----|-------|
| 11 | | STORES EQUIPMENT | 6/30/78 | 1,860.00 | 0.00 | 0.00 | 1,860.00 | 0.00 | 1,860.00 | 0.00 | S/L | 33.30 |
| 564 | | FUEL TANK | 9/20/05 | 129.98 | 0.00 | 0.00 | 129.98 | 0.00 | 129.98 | 0.00 | S/L | 10.00 |
| 565 | | FUEL TANK | 9/20/05 | 389.95 | 0.00 | 0.00 | 389.95 | 0.00 | 389.95 | 0.00 | S/L | 10.00 |
| 627 | | 58 GAL FUEL TANK ON CRANE | 10/11/06 | 337.87 | 0.00 | 0.00 | 337.87 | 0.00 | 337.87 | 0.00 | S/L | 10.00 |
| 628 | | 58 GAL FUEL TANK ON CRANE | 10/11/06 | 112.63 | 0.00 | 0.00 | 112.63 | 0.00 | 112.63 | 0.00 | S/L | 10.00 |
| 873 | | SHELVING | 6/13/11 | 5,039.91 | 0.00 | 0.00 | 5,039.91 | 0.00 | 5,039.91 | 0.00 | S/L | 10.00 |
| 1149 | | TOOLS | 3/13/16 | 375.57 | 0.00 | 0.00 | 219.10 | 37.56 | 256.66 | 118.91 | S/L | 10.00 |
| | | STORES EQUIPMENT | | <u>8,245.91</u> | <u>0.00c</u> | <u>0.00</u> | <u>8,089.44</u> | <u>37.56</u> | <u>8,127.00</u> | <u>118.91</u> | | |

Group: STRUCTURES & IMPRE. GEN.

| | | | | | | | | | | | | |
|----|--|------------|----------|-----------|------|------|-----------|------|-----------|------|-----|-------|
| 8 | | STRUCTURES | 6/30/75 | 29,702.79 | 0.00 | 0.00 | 29,702.79 | 0.00 | 29,702.79 | 0.00 | S/L | 33.30 |
| 30 | | STRUCTURES | 6/30/86 | 7,145.57 | 0.00 | 0.00 | 7,145.57 | 0.00 | 7,145.57 | 0.00 | S/L | 33.30 |
| 41 | | TILE FLOOR | 12/31/86 | 735.00 | 0.00 | 0.00 | 735.00 | 0.00 | 735.00 | 0.00 | S/L | 33.30 |
| 66 | | STRUCTURES | 6/30/88 | 10,135.86 | 0.00 | 0.00 | 10,135.86 | 0.00 | 10,135.86 | 0.00 | S/L | 33.30 |

| Asset | d t | Property Description | Date In Service | Book Cost | Book Sec 179 Exp c | Book Sal Value | Book Prior Depreciation | Book Current Depreciation | Book End Depr | Book Net Book Value | Book Method | Book Period |
|--|--------|--------------------------|--------------------|--------------|-----------------------|-------------------|----------------------------|------------------------------|------------------|------------------------|----------------|----------------|
| Group: STRUCTURES & IMPRE. GEN. (continued) | | | | | | | | | | | | |
| 100 | | STRUCTURES | 6/30/90 | 99,674.87 | 0.00 | 0.00 | 94,287.06 | 2,993.24 | 97,280.30 | 2,394.57 | S/L | 33.30 |
| 106 | | STRUCTURES | 6/30/90 | 16,819.96 | 0.00 | 0.00 | 15,910.65 | 505.10 | 16,415.75 | 404.21 | S/L | 33.30 |
| 117 | | STRUCTURES | 6/30/91 | 11,088.02 | 0.00 | 0.00 | 10,155.59 | 332.97 | 10,488.56 | 599.46 | S/L | 33.30 |
| 124 | | STRUCTURES | 6/30/91 | 2,992.48 | 0.00 | 0.00 | 2,740.73 | 89.86 | 2,830.59 | 161.89 | S/L | 33.30 |
| 141 | | STRUCTURES | 6/30/92 | 8,455.91 | 0.00 | 0.00 | 7,490.94 | 253.93 | 7,744.87 | 711.04 | S/L | 33.30 |
| 148 | | STRUCTURES | 6/30/92 | 1,324.77 | 0.00 | 0.00 | 1,173.51 | 39.78 | 1,213.29 | 111.48 | S/L | 33.30 |
| 161 | | STRUCTURES | 6/30/93 | 11,011.46 | 0.00 | 0.00 | 9,424.10 | 330.67 | 9,754.77 | 1,256.69 | S/L | 33.30 |
| 168 | | STRUCTURES | 6/30/93 | 2,900.00 | 0.00 | 0.00 | 2,482.06 | 87.09 | 2,569.15 | 330.85 | S/L | 33.30 |
| 189 | | STRUCTURES | 6/30/94 | 58,079.50 | 0.00 | 0.00 | 47,963.57 | 1,744.13 | 49,707.70 | 8,371.80 | S/L | 33.30 |
| 194 | | STRUCTURES | 6/30/94 | 14,024.53 | 0.00 | 0.00 | 11,581.90 | 421.16 | 12,003.06 | 2,021.47 | S/L | 33.30 |
| 211 | | STRUCTURES | 9/30/95 | 32,090.57 | 0.00 | 0.00 | 25,447.71 | 963.68 | 26,411.39 | 5,679.18 | S/L | 33.30 |
| 214 | | STRUCTURES | 9/30/95 | 9,077.63 | 0.00 | 0.00 | 7,155.75 | 272.60 | 7,428.35 | 1,649.28 | S/L | 33.30 |
| 218 | | STRUCTURES | 10/11/95 | 113.02 | 0.00 | 0.00 | 88.99 | 3.39 | 92.38 | 20.64 | S/L | 33.30 |
| 224 | | STRUCTURES | 12/27/95 | 3,680.00 | 0.00 | 0.00 | 2,873.26 | 110.51 | 2,983.77 | 696.23 | S/L | 33.30 |
| 243 | | STRUCTURES | 4/05/96 | 826.77 | 0.00 | 0.00 | 639.37 | 24.83 | 664.20 | 162.57 | S/L | 33.30 |
| 273 | | STRUCTURES | 11/08/96 | 2,511.73 | 0.00 | 0.00 | 1,898.32 | 75.43 | 1,973.75 | 537.98 | S/L | 33.30 |
| 294 | | STRUCTURES | 7/10/97 | 10.80 | 0.00 | 0.00 | 7.84 | 0.32 | 8.16 | 2.64 | S/L | 33.30 |
| 346 | | STRUCTURES | 12/31/98 | 1,000.00 | 0.00 | 0.00 | 690.69 | 30.03 | 720.72 | 279.28 | S/L | 33.30 |
| 420 | | STRUCTURES & IMPROVEMEN | 6/13/01 | 1,000.00 | 0.00 | 0.00 | 618.12 | 30.03 | 648.15 | 351.85 | S/L | 33.30 |
| 781 | | STRUCTURES | 6/23/09 | 1,600.06 | 0.00 | 0.00 | 600.62 | 48.05 | 648.67 | 951.39 | S/L | 33.30 |
| 848 | | STRUCTURES & IMPROVEMEN | 12/31/10 | 19,882.30 | 0.00 | 0.00 | 6,567.77 | 597.07 | 7,164.84 | 12,717.46 | S/L | 33.30 |
| 903 | | STRUCTURES | 9/30/11 | 47,009.41 | 0.00 | 0.00 | 14,469.82 | 1,411.69 | 15,881.51 | 31,127.90 | S/L | 33.30 |
| 915 | | STRUCTURES | 12/31/11 | 91,232.65 | 0.00 | 0.00 | 27,397.20 | 2,739.72 | 30,136.92 | 61,095.73 | S/L | 33.30 |
| 919 | | STRUCTURES & IMPROVEMNT: | 6/30/12 | 74,722.48 | 0.00 | 0.00 | 21,317.24 | 2,243.92 | 23,561.16 | 51,161.32 | S/L | 33.30 |
| 967 | | STRUCTURES | 9/11/12 | 6,545.13 | 0.00 | 0.00 | 1,834.47 | 196.55 | 2,031.02 | 4,514.11 | S/L | 33.30 |
| 969 | | STRUCTURES & IMPROVEMEN | 12/27/12 | 32,601.57 | 0.00 | 0.00 | 8,811.27 | 979.03 | 9,790.30 | 22,811.27 | S/L | 33.30 |
| 987 | | STRUCTURES | 3/31/13 | 66,368.21 | 0.00 | 0.00 | 17,439.10 | 1,993.04 | 19,432.14 | 46,936.07 | S/L | 33.30 |
| 1003 | | STRUCTURES & IMPROVEMEN | 3/31/13 | 23,475.00 | 0.00 | 0.00 | 6,168.32 | 704.95 | 6,873.27 | 16,601.73 | S/L | 33.30 |
| 1009 | | STRUCTURES | 6/27/13 | 66,980.19 | 0.00 | 0.00 | 17,097.07 | 2,011.42 | 19,108.49 | 47,871.70 | S/L | 33.30 |
| 1041 | | STRUCTURES & IMPROVEMNT: | 9/30/13 | 4,925.19 | 0.00 | 0.00 | 1,220.18 | 147.90 | 1,368.08 | 3,557.11 | S/L | 33.30 |
| 1054 | | STRUCTURES & IMPROVEMEN | 12/31/13 | 9,675.00 | 0.00 | 0.00 | 2,324.32 | 290.54 | 2,614.86 | 7,060.14 | S/L | 33.30 |
| 1060 | | STRUCTURES & IMPROVEMEN | 3/31/14 | 18,325.00 | 0.00 | 0.00 | 4,264.83 | 550.30 | 4,815.13 | 13,509.87 | S/L | 33.30 |
| 1079 | | STRUCTURES & IMPROVEMEN | 4/30/14 | 259.92 | 0.00 | 0.00 | 59.87 | 7.81 | 67.68 | 192.24 | S/L | 33.30 |
| 1089 | | STRUCTURES & IMPROVEMEN | 8/31/14 | 26,850.00 | 0.00 | 0.00 | 5,912.94 | 806.31 | 6,719.25 | 20,130.75 | S/L | 33.30 |
| 1108 | | STRUCTURES & IMPROVEMEN | 3/25/15 | 121,978.02 | 0.00 | 0.00 | 24,725.25 | 3,663.00 | 28,388.25 | 93,589.77 | S/L | 33.30 |
| 1119 | | STRUCTURES & IMPROVEMEN | 6/30/15 | 74,583.67 | 0.00 | 0.00 | 14,597.52 | 2,239.75 | 16,837.27 | 57,746.40 | S/L | 33.30 |
| 1124 | | STRUCTURES & IMPROVEMEN | 9/30/15 | 218,338.96 | 0.00 | 0.00 | 40,979.56 | 6,556.73 | 47,536.29 | 170,802.67 | S/L | 33.30 |
| 1128 | | STRUCTURES & IMPROVEMEN | 9/22/15 | 162.00 | 0.00 | 0.00 | 30.38 | 4.86 | 35.24 | 126.76 | S/L | 33.30 |
| 1133 | | STRUCTURES & IMPROVEMEN | 12/31/15 | 45,562.81 | 0.00 | 0.00 | 8,209.50 | 1,368.25 | 9,577.75 | 35,985.06 | S/L | 33.30 |
| 1143 | | STRUCTURES & IMPROVEMEN | 3/31/16 | 58,412.81 | 0.00 | 0.00 | 10,086.30 | 1,754.14 | 11,840.44 | 46,572.37 | S/L | 33.30 |
| 1162 | | STRUCTURES & IMPROVEMEN | 6/30/16 | 20,174.81 | 0.00 | 0.00 | 3,332.18 | 605.85 | 3,938.03 | 16,236.78 | S/L | 33.30 |
| 1173 | | STRUCTURES & IMPROVEMEN | 8/31/16 | 4,682.55 | 0.00 | 0.00 | 749.97 | 140.62 | 890.59 | 3,791.96 | S/L | 33.30 |
| 1184 | | STRUCTURES & IMPROVEMEN | 12/31/16 | 489.51 | 0.00 | 0.00 | 73.50 | 14.70 | 88.20 | 401.31 | S/L | 33.30 |
| 1196 | | STRUCTURES & IMPROVEMEN | 12/31/16 | 2,824.05 | 0.00 | 0.00 | 424.05 | 84.81 | 508.86 | 2,315.19 | S/L | 33.30 |
| 1207 | | STRUCTURES & IMPROVEMEN | 6/05/17 | 2,994.07 | 0.00 | 0.00 | 412.09 | 89.91 | 502.00 | 2,492.07 | S/L | 33.30 |
| 1217 | | LAND - CNG ROCKPORT RD | 8/05/15 | 74,000.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 74,000.00 | Land | 0.00 |
| 1223 | | STRUCTURES & IMPROVEMEN | 7/01/17 | 18,699.00 | 0.00 | 0.00 | 2,526.89 | 561.53 | 3,088.42 | 15,610.58 | S/L | 33.30 |
| 1224 | | STRUCTURES & IMPROVEMEN | 12/31/17 | 31,982.46 | 0.00 | 0.00 | 3,841.72 | 960.43 | 4,802.15 | 27,180.31 | S/L | 33.30 |
| 1232 | | STRUCTURES & IMPROVEME | 1/10/18 | 25.68 | 0.00 | 0.00 | 3.08 | 0.77 | 3.85 | 21.83 | S/L | 33.30 |

| Asset | d t | Property Description | Date In Service | Book Cost | Book Sec 179 Exp c | Book Sal Value | Book Prior Depreciation | Book Current Depreciation | Book End Depr | Book Net Book Value | Book Method | Book Period |
|--|--------|--------------------------|--------------------|---------------------|-----------------------|-------------------|----------------------------|------------------------------|-------------------|------------------------|----------------|----------------|
| Group: STRUCTURES & IMPRE. GEN. (continued) | | | | | | | | | | | | |
| 1272 | | CARPET | 11/16/18 | 919.77 | 0.00 | 0.00 | 85.16 | 27.62 | 112.78 | 806.99 | S/L | 33.30 |
| 1273 | | 29 YDS CONCRETE | 11/16/18 | 519.00 | 0.00 | 0.00 | 48.07 | 15.59 | 63.66 | 455.34 | S/L | 33.30 |
| 1404 | | STRUCTURES & IMPROVEMEN | 12/19/22 | 26,872.11 | 0.00c | 0.00 | 0.00 | 0.00 | 0.00 | 26,872.11 | S/L | 33.30 |
| STRUCTURES & IMPRE. GEN. | | | | 1,518,074.63 | 0.00c | 0.00 | 535,959.62 | 41,125.61 | 577,085.23 | 940,989.40 | | |
| Group: STRUCTURES & IMPROVEMENTS | | | | | | | | | | | | |
| 9 | | STRUCTURES & IMPROVEMEN | 6/30/75 | 1,953.00 | 0.00 | 0.00 | 1,953.00 | 0.00 | 1,953.00 | 0.00 | S/L | 33.30 |
| 64 | | ADD STRUCTURES & IMPROVE | 4/01/88 | 21,382.00 | 0.00 | 0.00 | 21,382.00 | 0.00 | 21,382.00 | 0.00 | S/L | 33.30 |
| 99 | | ADD STRUCTURES & IMPROVE | 2/01/90 | 1,096.28 | 0.00 | 0.00 | 1,050.70 | 32.92 | 1,083.62 | 12.66 | S/L | 33.30 |
| 223 | | HVAC BUILDING SHELL | 12/26/95 | 6,962.13 | 0.00 | 0.00 | 6,962.13 | 0.00 | 6,962.13 | 0.00 | S/L | 33.30 |
| 250 | | HVAC BUILDING SHELL | 6/30/96 | 1,964.72 | 0.00 | 0.00 | 1,964.72 | 0.00 | 1,964.72 | 0.00 | S/L | 33.30 |
| 287 | | STRUCTURES & IMPROVEMEN | 2/12/97 | 747.37 | 0.00 | 0.00 | 559.13 | 22.44 | 581.57 | 165.80 | S/L | 33.30 |
| 288 | | STRUCTURES & IMPROVEMEN | 2/12/97 | 249.13 | 0.00 | 0.00 | 186.38 | 7.48 | 193.86 | 55.27 | S/L | 33.30 |
| 384 | | STRUCTURES & IMPROVEMEN | 12/02/99 | 4,500.00 | 0.00 | 0.00 | 2,984.34 | 135.14 | 3,119.48 | 1,380.52 | S/L | 33.30 |
| 435 | | POLE BUILDING | 12/10/01 | 48,942.88 | 0.00 | 0.00 | 29,517.68 | 1,469.76 | 30,987.44 | 17,955.44 | S/L | 33.30 |
| 600 | | STRUCTURES & IMPROVEMEN | 5/25/06 | 520.00 | 0.00 | 0.00 | 243.41 | 15.62 | 259.03 | 260.97 | S/L | 33.30 |
| 667 | | BUILDING - JOHN & SARAH | 5/31/07 | 400,000.00 | 0.00 | 0.00 | 175,175.15 | 12,012.01 | 187,187.16 | 212,812.84 | S/L | 33.30 |
| 668 | | LAND - JOHN & SARAH | 5/31/07 | 65,000.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 65,000.00 | Land | 0.00 |
| 706 | | STRUCTURES & IMPROVEMEN | 4/05/08 | 3,025.00 | 0.00 | 0.00 | 1,249.05 | 90.84 | 1,339.89 | 1,685.11 | S/L | 33.30 |
| 854 | | STRUCTURES & IMPROVEMEN | 12/31/10 | 4,906.98 | 0.00 | 0.00 | 1,620.96 | 147.36 | 1,768.32 | 3,138.66 | S/L | 33.30 |
| 877 | | STRUCTURES & IMPROVEMEN | 6/23/11 | 8,863.33 | 0.00 | 0.00 | 2,794.78 | 266.17 | 3,060.95 | 5,802.38 | S/L | 33.30 |
| 924 | | STRUCTURES & IMPROVEMEN | 6/30/12 | 24,818.01 | 0.00 | 0.00 | 7,080.25 | 745.29 | 7,825.54 | 16,992.47 | S/L | 33.30 |
| 968 | | STRUCTURES & IMPROVEMEN | 9/30/12 | 3,226.65 | 0.00 | 0.00 | 896.32 | 96.90 | 993.22 | 2,233.43 | S/L | 33.30 |
| 993 | | TILE FOR OFFICE | 2/11/13 | 718.38 | 0.00 | 0.00 | 192.34 | 21.57 | 213.91 | 504.47 | S/L | 33.30 |
| 1013 | | STORAGE CARPORT ENCLOSUI | 5/22/13 | 2,535.38 | 0.00 | 0.00 | 653.53 | 76.14 | 729.67 | 1,805.71 | S/L | 33.30 |
| 1085 | | BUILDING AIR LINES | 4/23/14 | 190.32 | 0.00 | 0.00 | 43.85 | 5.72 | 49.57 | 140.75 | S/L | 33.30 |
| STRUCTURES & IMPROVEMENTS | | | | 601,601.56 | 0.00c | 0.00 | 256,509.72 | 15,145.36 | 271,655.08 | 329,946.48 | | |
| Group: TOOLS & SHOP EQUIPMENT | | | | | | | | | | | | |
| 15 | | TOOLS & SHOP | 6/30/83 | 42,395.34 | 0.00 | 0.00 | 42,395.34 | 0.00 | 42,395.34 | 0.00 | S/L | 33.30 |
| 22 | | TOOLS | 1/01/86 | 373.21 | 0.00 | 0.00 | 373.21 | 0.00 | 373.21 | 0.00 | S/L | 33.30 |
| 24 | | BACKHOE | 4/30/86 | 1,450.00 | 0.00 | 0.00 | 1,450.00 | 0.00 | 1,450.00 | 0.00 | S/L | 33.30 |
| 32 | | BORING MACHINE | 9/28/86 | 2,908.70 | 0.00 | 0.00 | 2,908.70 | 0.00 | 2,908.70 | 0.00 | S/L | 33.30 |
| 44 | | TOOLS | 12/31/86 | 24,515.34 | 0.00 | 0.00 | 24,515.34 | 0.00 | 24,515.34 | 0.00 | S/L | 33.30 |
| 46 | | WELDER | 1/28/87 | 2,904.40 | 0.00 | 0.00 | 2,904.40 | 0.00 | 2,904.40 | 0.00 | S/L | 33.30 |
| 47 | | BLUE PRINT MACHINE | 2/28/87 | 808.35 | 0.00 | 0.00 | 808.35 | 0.00 | 808.35 | 0.00 | S/L | 33.30 |
| 49 | | WELDING EQUIPMENT | 5/08/87 | 557.02 | 0.00 | 0.00 | 557.02 | 0.00 | 557.02 | 0.00 | S/L | 33.30 |
| 50 | | FUSION UNIT | 6/09/87 | 362.25 | 0.00 | 0.00 | 362.25 | 0.00 | 362.25 | 0.00 | S/L | 33.30 |
| 51 | | BACKHOE ADDITIONS | 6/09/87 | 1,647.72 | 0.00 | 0.00 | 1,647.72 | 0.00 | 1,647.72 | 0.00 | S/L | 33.30 |
| 57 | | TOOLS | 6/30/87 | 1,874.17 | 0.00 | 0.00 | 1,874.17 | 0.00 | 1,874.17 | 0.00 | S/L | 33.30 |
| 61 | | DOOR OPENER | 10/12/87 | 422.01 | 0.00 | 0.00 | 422.01 | 0.00 | 422.01 | 0.00 | S/L | 33.30 |
| 63 | | TOOLS | 12/31/87 | 19,476.47 | 0.00 | 0.00 | 19,476.47 | 0.00 | 19,476.47 | 0.00 | S/L | 33.30 |
| 80 | | TOOLS | 6/30/88 | 240.00 | 0.00 | 0.00 | 240.00 | 0.00 | 240.00 | 0.00 | S/L | 33.30 |
| 83 | | METER EQUIPMENT | 2/27/89 | 400.00 | 0.00 | 0.00 | 400.00 | 0.00 | 400.00 | 0.00 | S/L | 33.30 |
| 114 | | REFRIGERATOR | 3/14/91 | 627.81 | 0.00 | 0.00 | 627.81 | 0.00 | 627.81 | 0.00 | S/L | 33.30 |
| 134 | | TOOLS | 1/01/92 | 3,577.14 | 0.00 | 0.00 | 3,577.14 | 0.00 | 3,577.14 | 0.00 | S/L | 33.30 |

Book Asset Detail 1/01/22 - 12/31/22

| Asset | d t | Property Description | Date In Service | Book Cost | Book Sec 179 Exp c | Book Sal Value | Book Prior Depreciation | Book Current Depreciation | Book End Depr | Book Net Book Value | Book Method | Book Period |
|--|--------|----------------------------|--------------------|--------------|-----------------------|-------------------|----------------------------|------------------------------|------------------|------------------------|----------------|----------------|
| Group: TOOLS & SHOP EQUIPMENT (continued) | | | | | | | | | | | | |
| 135 | | TOOLS | 1/01/92 | 529.83 | 0.00 | 0.00 | 529.83 | 0.00 | 529.83 | 0.00 | S/L | 33.30 |
| 138 | | TOOLS | 6/01/92 | 176.61 | 0.00 | 0.00 | 176.61 | 0.00 | 176.61 | 0.00 | S/L | 33.30 |
| 158 | | TOOLS | 3/10/93 | 1,732.33 | 0.00 | 0.00 | 1,732.33 | 0.00 | 1,732.33 | 0.00 | S/L | 33.30 |
| 160 | | TOOLS | 3/10/93 | 577.44 | 0.00 | 0.00 | 577.44 | 0.00 | 577.44 | 0.00 | S/L | 33.30 |
| 180 | | TOOLS | 4/08/94 | 282.16 | 0.00 | 0.00 | 282.16 | 0.00 | 282.16 | 0.00 | S/L | 33.30 |
| 181 | | TOOLS | 4/09/94 | 846.46 | 0.00 | 0.00 | 846.46 | 0.00 | 846.46 | 0.00 | S/L | 33.30 |
| 203 | | TOOLS | 12/08/94 | 1,524.53 | 0.00 | 0.00 | 1,524.53 | 0.00 | 1,524.53 | 0.00 | S/L | 33.30 |
| 210 | | TOOLS | 9/27/95 | 780.65 | 0.00 | 0.00 | 780.65 | 0.00 | 780.65 | 0.00 | S/L | 33.30 |
| 219 | | TOOLS | 10/12/95 | 270.99 | 0.00 | 0.00 | 270.99 | 0.00 | 270.99 | 0.00 | S/L | 33.30 |
| 220 | | TOOLS | 10/16/95 | 892.97 | 0.00 | 0.00 | 892.97 | 0.00 | 892.97 | 0.00 | S/L | 33.30 |
| 231 | | TRAILER | 1/02/96 | 173.06 | 0.00 | 0.00 | 173.06 | 0.00 | 173.06 | 0.00 | S/L | 33.30 |
| 232 | | ROLLER TRAILER | 1/02/96 | 57.69 | 0.00 | 0.00 | 57.69 | 0.00 | 57.69 | 0.00 | S/L | 33.30 |
| 234 | | SNOW BLOWER | 2/09/96 | 823.50 | 0.00 | 0.00 | 823.50 | 0.00 | 823.50 | 0.00 | S/L | 33.30 |
| 235 | | SNOW BLOWER | 2/09/96 | 274.50 | 0.00 | 0.00 | 274.50 | 0.00 | 274.50 | 0.00 | S/L | 33.30 |
| 236 | | ROLLER TRAILER | 2/19/96 | 519.18 | 0.00 | 0.00 | 519.18 | 0.00 | 519.18 | 0.00 | S/L | 33.30 |
| 237 | | ROLLER TRAILER | 2/19/96 | 173.07 | 0.00 | 0.00 | 173.07 | 0.00 | 173.07 | 0.00 | S/L | 33.30 |
| 239 | | GAS SURVEYOR DETECTOR | 3/08/96 | 1,900.43 | 0.00 | 0.00 | 1,900.43 | 0.00 | 1,900.43 | 0.00 | S/L | 33.30 |
| 240 | | GAS SURVEYOR DETECTOR | 3/08/96 | 633.48 | 0.00 | 0.00 | 633.48 | 0.00 | 633.48 | 0.00 | S/L | 33.30 |
| 241 | | BORING TOOLS | 3/11/96 | 2,349.48 | 0.00 | 0.00 | 2,349.48 | 0.00 | 2,349.48 | 0.00 | S/L | 33.30 |
| 242 | | BORING TOOLS | 3/11/96 | 783.16 | 0.00 | 0.00 | 783.16 | 0.00 | 783.16 | 0.00 | S/L | 33.30 |
| 245 | | RAM FOR PIPE BENDER | 5/30/96 | 367.22 | 0.00 | 0.00 | 367.22 | 0.00 | 367.22 | 0.00 | S/L | 33.30 |
| 260 | | BORING MACHINE | 8/14/96 | 4,567.50 | 0.00 | 0.00 | 4,567.50 | 0.00 | 4,567.50 | 0.00 | S/L | 33.30 |
| 266 | | BORING MACHINE | 9/09/96 | 9,940.35 | 0.00 | 0.00 | 9,940.35 | 0.00 | 9,940.35 | 0.00 | S/L | 33.30 |
| 269 | | LOCATOR | 10/11/96 | 4,078.99 | 0.00 | 0.00 | 4,078.99 | 0.00 | 4,078.99 | 0.00 | S/L | 33.30 |
| 271 | | PIPE LOCATOR | 10/31/96 | 995.81 | 0.00 | 0.00 | 995.81 | 0.00 | 995.81 | 0.00 | S/L | 33.30 |
| 278 | | WATER SYSTEM/BORING MAC | 11/08/96 | 819.81 | 0.00 | 0.00 | 819.81 | 0.00 | 819.81 | 0.00 | S/L | 33.30 |
| 279 | | BORING MACHINE | 11/08/96 | 231.60 | 0.00 | 0.00 | 231.60 | 0.00 | 231.60 | 0.00 | S/L | 33.30 |
| 280 | | TOOL BOX-INTL | 11/14/96 | 810.90 | 0.00 | 0.00 | 810.90 | 0.00 | 810.90 | 0.00 | S/L | 33.30 |
| 281 | | LOCATORS | 12/10/96 | 98.04 | 0.00 | 0.00 | 98.04 | 0.00 | 98.04 | 0.00 | S/L | 33.30 |
| 283 | | LOCATOR | 12/10/96 | 294.10 | 0.00 | 0.00 | 294.10 | 0.00 | 294.10 | 0.00 | S/L | 33.30 |
| 284 | | TOOLS | 12/10/96 | 490.00 | 0.00 | 0.00 | 490.00 | 0.00 | 490.00 | 0.00 | S/L | 33.30 |
| 286 | | PIPE LOCATOR | 2/07/97 | 9,495.30 | 0.00 | 0.00 | 9,495.30 | 0.00 | 9,495.30 | 0.00 | S/L | 33.30 |
| 289 | | TOOLS | 4/15/97 | 498.78 | 0.00 | 0.00 | 498.78 | 0.00 | 498.78 | 0.00 | S/L | 33.30 |
| 292 | | SOIL PULVERIZER | 6/10/97 | 651.90 | 0.00 | 0.00 | 651.90 | 0.00 | 651.90 | 0.00 | S/L | 33.30 |
| 293 | | TOOLS | 6/10/97 | 266.39 | 0.00 | 0.00 | 266.39 | 0.00 | 266.39 | 0.00 | S/L | 33.30 |
| 308 | | TOOLS | 12/18/97 | 522.89 | 0.00 | 0.00 | 522.89 | 0.00 | 522.89 | 0.00 | S/L | 33.30 |
| 313 | | TRAILER | 12/31/97 | 5,132.59 | 0.00 | 0.00 | 5,132.59 | 0.00 | 5,132.59 | 0.00 | S/L | 33.30 |
| 324 | | PIPE TRAILER | 4/08/98 | 9,733.45 | 0.00 | 0.00 | 9,733.45 | 0.00 | 9,733.45 | 0.00 | S/L | 33.30 |
| 334 | | TOOLS | 9/30/98 | 3,658.61 | 0.00 | 0.00 | 3,658.61 | 0.00 | 3,658.61 | 0.00 | S/L | 33.30 |
| 338 | | DRILLTRACK RECEIVER & DA | 10/27/98 | 7,456.52 | 0.00 | 0.00 | 7,456.52 | 0.00 | 7,456.52 | 0.00 | S/L | 33.30 |
| 339 | | LOCATOR | 10/28/98 | 2,485.51 | 0.00 | 0.00 | 2,485.51 | 0.00 | 2,485.51 | 0.00 | S/L | 33.30 |
| 341 | | PIPE LOCATOR | 12/10/98 | 1,725.75 | 0.00 | 0.00 | 1,725.75 | 0.00 | 1,725.75 | 0.00 | S/L | 33.30 |
| 343 | | PIPE LOCATOR | 12/10/98 | 575.25 | 0.00 | 0.00 | 575.25 | 0.00 | 575.25 | 0.00 | S/L | 33.30 |
| 354 | | SCRAPER TOOL SET | 1/05/99 | 1,608.20 | 0.00 | 0.00 | 1,608.20 | 0.00 | 1,608.20 | 0.00 | S/L | 33.30 |
| 356 | | UNIVERSAL FUSION PROCESSC | 2/09/99 | 2,939.23 | 0.00 | 0.00 | 2,939.23 | 0.00 | 2,939.23 | 0.00 | S/L | 33.30 |
| 357 | | #2LC PKG-UNIT,FCR,HTR,BUTT | 3/09/99 | 1,542.61 | 0.00 | 0.00 | 1,542.61 | 0.00 | 1,542.61 | 0.00 | S/L | 33.30 |
| 359 | | SHOVELS | 3/11/99 | 72.32 | 0.00 | 0.00 | 72.32 | 0.00 | 72.32 | 0.00 | S/L | 33.30 |
| 363 | | GLS-26 SQUEEZE TOOL | 4/01/99 | 2,328.75 | 0.00 | 0.00 | 2,328.75 | 0.00 | 2,328.75 | 0.00 | S/L | 33.30 |
| 364 | | GLS-26 SQUEEZE TOOL | 4/01/99 | 776.25 | 0.00 | 0.00 | 776.25 | 0.00 | 776.25 | 0.00 | S/L | 33.30 |

| Asset | d t | Property Description | Date In Service | Book Cost | Book Sec 179 Exp c | Book Sal Value | Book Prior Depreciation | Book Current Depreciation | Book End Depr | Book Net Book Value | Book Method | Book Period |
|--|--------|----------------------------|--------------------|--------------|-----------------------|-------------------|----------------------------|------------------------------|------------------|------------------------|----------------|----------------|
| Group: TOOLS & SHOP EQUIPMENT (continued) | | | | | | | | | | | | |
| 365 | | TOOLS | 4/06/99 | 276.56 | 0.00 | 0.00 | 276.56 | 0.00 | 276.56 | 0.00 | S/L | 33.30 |
| 366 | | MEASURING WHEEL | 4/06/99 | 60.90 | 0.00 | 0.00 | 60.90 | 0.00 | 60.90 | 0.00 | S/L | 33.30 |
| 367 | | FILTER POWER UNIT | 5/10/99 | 478.85 | 0.00 | 0.00 | 478.85 | 0.00 | 478.85 | 0.00 | S/L | 33.30 |
| 368 | | FILTER POWER UNIT | 5/10/99 | 159.62 | 0.00 | 0.00 | 159.62 | 0.00 | 159.62 | 0.00 | S/L | 33.30 |
| 369 | | TOOLS | 6/03/99 | 435.82 | 0.00 | 0.00 | 435.82 | 0.00 | 435.82 | 0.00 | S/L | 33.30 |
| 370 | | 2500 GAL VERTICAL TANK | 7/06/99 | 230.17 | 0.00 | 0.00 | 230.17 | 0.00 | 230.17 | 0.00 | S/L | 33.30 |
| 371 | | 2500 GAL VERTICAL TANK | 7/06/99 | 690.49 | 0.00 | 0.00 | 690.49 | 0.00 | 690.49 | 0.00 | S/L | 33.30 |
| 372 | | DIGITAL MULTIMETER | 7/08/99 | 55.07 | 0.00 | 0.00 | 55.07 | 0.00 | 55.07 | 0.00 | S/L | 33.30 |
| 374 | | WATER FILTER/BORING MACH | 7/09/99 | 509.33 | 0.00 | 0.00 | 509.33 | 0.00 | 509.33 | 0.00 | S/L | 33.30 |
| 375 | | TOOLS | 7/09/99 | 137.53 | 0.00 | 0.00 | 137.53 | 0.00 | 137.53 | 0.00 | S/L | 33.30 |
| 394 | | GASURVEYOR | 5/10/00 | 1,696.24 | 0.00 | 0.00 | 1,696.24 | 0.00 | 1,696.24 | 0.00 | S/L | 33.30 |
| 395 | | GASURVEYOR | 5/10/00 | 578.82 | 0.00 | 0.00 | 578.82 | 0.00 | 578.82 | 0.00 | S/L | 33.30 |
| 402 | | POSITIVE ACTION INDICATOR | 9/11/00 | 890.25 | 0.00 | 0.00 | 890.25 | 0.00 | 890.25 | 0.00 | S/L | 33.30 |
| 403 | | POSITIVE ACTION INDICATOR | 9/11/00 | 296.76 | 0.00 | 0.00 | 296.76 | 0.00 | 296.76 | 0.00 | S/L | 33.30 |
| 406 | | ASY VEH PUMP | 10/27/00 | 845.07 | 0.00 | 0.00 | 845.07 | 0.00 | 845.07 | 0.00 | S/L | 33.30 |
| 407 | | POWERMAX 900 WASHER | 10/27/00 | 3,062.44 | 0.00 | 0.00 | 3,062.44 | 0.00 | 3,062.44 | 0.00 | S/L | 33.30 |
| 410 | | TOOLS & SHOP EQUIPMENT-PS | 12/31/00 | 10,350.56 | 0.00 | 0.00 | 10,350.56 | 0.00 | 10,350.56 | 0.00 | S/L | 33.30 |
| 417 | | TANK TEST METER | 6/04/01 | 100.15 | 0.00 | 0.00 | 100.15 | 0.00 | 100.15 | 0.00 | S/L | 33.30 |
| 422 | | TANK TEST METER | 7/10/01 | 331.96 | 0.00 | 0.00 | 331.96 | 0.00 | 331.96 | 0.00 | S/L | 33.30 |
| 443 | | BOX SCRAPER | 4/10/02 | 150.00 | 0.00 | 0.00 | 150.00 | 0.00 | 150.00 | 0.00 | S/L | 33.30 |
| 444 | | RADIO DETECTION PXL-2 RECI | 5/06/02 | 1,261.50 | 0.00 | 0.00 | 744.98 | 37.88 | 782.86 | 478.64 | S/L | 33.30 |
| 445 | | RADIO DETECTION PXL-2 RECI | 5/06/02 | 420.50 | 0.00 | 0.00 | 248.39 | 12.63 | 261.02 | 159.48 | S/L | 33.30 |
| 446 | | 2" MULTI-HEATER | 6/06/02 | 329.25 | 0.00 | 0.00 | 193.68 | 9.89 | 203.57 | 125.68 | S/L | 33.30 |
| 449 | | PIPE CUTTER | 8/08/02 | 365.72 | 0.00 | 0.00 | 213.20 | 10.98 | 224.18 | 141.54 | S/L | 33.30 |
| 473 | | TOOLS | 3/20/03 | 129.40 | 0.00 | 0.00 | 129.40 | 0.00 | 129.40 | 0.00 | S/L | 10.00 |
| 474 | | TRIMMER | 4/24/03 | 339.13 | 0.00 | 0.00 | 339.13 | 0.00 | 339.13 | 0.00 | S/L | 10.00 |
| 478 | | LADDER & TOOLS | 6/16/03 | 488.76 | 0.00 | 0.00 | 488.76 | 0.00 | 488.76 | 0.00 | S/L | 10.00 |
| 480 | | WEED EATER | 7/09/03 | 255.41 | 0.00 | 0.00 | 255.41 | 0.00 | 255.41 | 0.00 | S/L | 10.00 |
| 481 | | TOOLS | 7/24/03 | 218.94 | 0.00 | 0.00 | 218.94 | 0.00 | 218.94 | 0.00 | S/L | 10.00 |
| 485 | | MAKITA ROTARY HAMMER | 9/04/03 | 682.28 | 0.00 | 0.00 | 682.28 | 0.00 | 682.28 | 0.00 | S/L | 10.00 |
| 486 | | LEAK DETECTOR | 9/04/03 | 340.50 | 0.00 | 0.00 | 340.50 | 0.00 | 340.50 | 0.00 | S/L | 10.00 |
| 494 | | 4" CATHODIC TEST STATION | 10/09/03 | 274.18 | 0.00 | 0.00 | 274.18 | 0.00 | 274.18 | 0.00 | S/L | 10.00 |
| 506 | | GAS COMPRESSOR | 12/08/03 | 6,709.87 | 0.00 | 0.00 | 6,709.87 | 0.00 | 6,709.87 | 0.00 | S/L | 10.00 |
| 514 | | GMI | 5/04/04 | 5,046.67 | 0.00 | 0.00 | 5,046.67 | 0.00 | 5,046.67 | 0.00 | S/L | 10.00 |
| 515 | | GMI | 5/31/04 | 1,682.22 | 0.00 | 0.00 | 1,682.22 | 0.00 | 1,682.22 | 0.00 | S/L | 10.00 |
| 517 | | TOOLS | 6/04/04 | 3,019.52 | 0.00 | 0.00 | 3,019.52 | 0.00 | 3,019.52 | 0.00 | S/L | 10.00 |
| 520 | | NG VEHICLE TANKS | 6/18/04 | 250.00 | 0.00 | 0.00 | 250.00 | 0.00 | 250.00 | 0.00 | S/L | 10.00 |
| 539 | | TOOLS | 1/01/05 | 140.44 | 0.00 | 0.00 | 140.44 | 0.00 | 140.44 | 0.00 | S/L | 10.00 |
| 540 | | CUTTER | 1/11/05 | 634.90 | 0.00 | 0.00 | 634.90 | 0.00 | 634.90 | 0.00 | S/L | 10.00 |
| 542 | | PULLEY | 3/01/05 | 74.19 | 0.00 | 0.00 | 74.19 | 0.00 | 74.19 | 0.00 | S/L | 10.00 |
| 543 | | STATIC MEASURING TOOL | 3/03/05 | 570.75 | 0.00 | 0.00 | 570.75 | 0.00 | 570.75 | 0.00 | S/L | 10.00 |
| 544 | | STATIC MEASURING TOOL | 3/03/05 | 190.25 | 0.00 | 0.00 | 190.25 | 0.00 | 190.25 | 0.00 | S/L | 10.00 |
| 574 | | TOOLS | 12/12/05 | 293.74 | 0.00 | 0.00 | 293.74 | 0.00 | 293.74 | 0.00 | S/L | 10.00 |
| 575 | | (2) GENERATORS | 12/16/05 | 3,188.50 | 0.00 | 0.00 | 3,188.50 | 0.00 | 3,188.50 | 0.00 | S/L | 10.00 |
| 576 | | (2) HONDA GENERATORS | 12/16/05 | 1,187.50 | 0.00 | 0.00 | 1,187.50 | 0.00 | 1,187.50 | 0.00 | S/L | 10.00 |
| 584 | | TOOLS | 1/26/06 | 478.52 | 0.00 | 0.00 | 478.52 | 0.00 | 478.52 | 0.00 | S/L | 10.00 |
| 590 | | ODORATOR/CASE | 3/06/06 | 1,849.45 | 0.00 | 0.00 | 1,849.45 | 0.00 | 1,849.45 | 0.00 | S/L | 10.00 |
| 591 | | ODORATOR/CASE | 3/06/06 | 616.48 | 0.00 | 0.00 | 616.48 | 0.00 | 616.48 | 0.00 | S/L | 10.00 |
| 592 | | DRIVE CHUCK | 3/14/06 | 328.26 | 0.00 | 0.00 | 328.26 | 0.00 | 328.26 | 0.00 | S/L | 10.00 |

| Asset | d t | Property Description | Date In Service | Book Cost | Book Sec 179 Exp c | Book Sal Value | Book Prior Depreciation | Book Current Depreciation | Book End Depr | Book Net Book Value | Book Method | Book Period |
|--|--------|---------------------------|--------------------|--------------|-----------------------|-------------------|----------------------------|------------------------------|------------------|------------------------|----------------|----------------|
| Group: TOOLS & SHOP EQUIPMENT (continued) | | | | | | | | | | | | |
| 593 | | GAUGE | 3/14/06 | 98.43 | 0.00 | 0.00 | 98.43 | 0.00 | 98.43 | 0.00 | S/L | 10.00 |
| 594 | | SAVANNAH TOOL | 4/01/06 | 109.49 | 0.00 | 0.00 | 109.49 | 0.00 | 109.49 | 0.00 | S/L | 10.00 |
| 595 | | ONAN GENERATOR CLOCK | 4/01/06 | 227.86 | 0.00 | 0.00 | 227.86 | 0.00 | 227.86 | 0.00 | S/L | 10.00 |
| 596 | | PROBE | 4/06/06 | 65.72 | 0.00 | 0.00 | 65.72 | 0.00 | 65.72 | 0.00 | S/L | 10.00 |
| 597 | | FISHER METAL DETECTOR | 5/05/06 | 4,236.22 | 0.00 | 0.00 | 4,236.22 | 0.00 | 4,236.22 | 0.00 | S/L | 10.00 |
| 598 | | TORCH | 5/05/06 | 38.16 | 0.00 | 0.00 | 38.16 | 0.00 | 38.16 | 0.00 | S/L | 10.00 |
| 599 | | FISHER METAL DETECTOR | 5/05/06 | 1,412.08 | 0.00 | 0.00 | 1,412.08 | 0.00 | 1,412.08 | 0.00 | S/L | 10.00 |
| 601 | | SPADE | 6/02/06 | 35.38 | 0.00 | 0.00 | 35.38 | 0.00 | 35.38 | 0.00 | S/L | 10.00 |
| 603 | | TOOLS | 6/09/06 | 220.95 | 0.00 | 0.00 | 220.95 | 0.00 | 220.95 | 0.00 | S/L | 10.00 |
| 607 | | LADDER & SAW | 7/18/06 | 912.35 | 0.00 | 0.00 | 912.35 | 0.00 | 912.35 | 0.00 | S/L | 10.00 |
| 608 | | SOCKETS | 7/24/06 | 68.82 | 0.00 | 0.00 | 68.82 | 0.00 | 68.82 | 0.00 | S/L | 10.00 |
| 613 | | PIPE STAND | 8/04/06 | 162.07 | 0.00 | 0.00 | 162.07 | 0.00 | 162.07 | 0.00 | S/L | 10.00 |
| 616 | | MEASURING WHEEL | 9/06/06 | 104.72 | 0.00 | 0.00 | 104.72 | 0.00 | 104.72 | 0.00 | S/L | 10.00 |
| 618 | | MEASURING WHEEL | 9/06/06 | 34.91 | 0.00 | 0.00 | 34.91 | 0.00 | 34.91 | 0.00 | S/L | 10.00 |
| 623 | | SCOPE | 10/05/06 | 241.31 | 0.00 | 0.00 | 241.31 | 0.00 | 241.31 | 0.00 | S/L | 10.00 |
| 625 | | SCOPE | 10/05/06 | 80.44 | 0.00 | 0.00 | 80.44 | 0.00 | 80.44 | 0.00 | S/L | 10.00 |
| 630 | | TOOLS | 10/16/06 | 364.27 | 0.00 | 0.00 | 364.27 | 0.00 | 364.27 | 0.00 | S/L | 10.00 |
| 631 | | MISC. TOOLS | 10/16/06 | 121.42 | 0.00 | 0.00 | 121.42 | 0.00 | 121.42 | 0.00 | S/L | 10.00 |
| 635 | | EXTRACTOR SET | 11/08/06 | 68.36 | 0.00 | 0.00 | 68.36 | 0.00 | 68.36 | 0.00 | S/L | 10.00 |
| 636 | | EXTRACTOR SET | 11/08/06 | 22.79 | 0.00 | 0.00 | 22.79 | 0.00 | 22.79 | 0.00 | S/L | 10.00 |
| 637 | | TOOLS | 11/09/06 | 874.73 | 0.00 | 0.00 | 874.73 | 0.00 | 874.73 | 0.00 | S/L | 10.00 |
| 638 | | HAND TOOLS | 11/09/06 | 291.58 | 0.00 | 0.00 | 291.58 | 0.00 | 291.58 | 0.00 | S/L | 10.00 |
| 639 | | FLLOR JACK | 11/29/06 | 212.53 | 0.00 | 0.00 | 212.53 | 0.00 | 212.53 | 0.00 | S/L | 10.00 |
| 640 | | FLOOR JACK | 11/29/06 | 70.85 | 0.00 | 0.00 | 70.85 | 0.00 | 70.85 | 0.00 | S/L | 10.00 |
| 641 | | TORCH TOOL | 11/30/06 | 69.59 | 0.00 | 0.00 | 69.59 | 0.00 | 69.59 | 0.00 | S/L | 10.00 |
| 643 | | FLOOR JACK | 12/19/06 | 245.56 | 0.00 | 0.00 | 245.56 | 0.00 | 245.56 | 0.00 | S/L | 10.00 |
| 644 | | FLOOR JACK | 12/19/06 | 81.85 | 0.00 | 0.00 | 81.85 | 0.00 | 81.85 | 0.00 | S/L | 10.00 |
| 657 | | HP DESIGNJET 800 PRINTER | 2/09/07 | 1,191.18 | 0.00 | 0.00 | 1,191.18 | 0.00 | 1,191.18 | 0.00 | S/L | 10.00 |
| 659 | | LARGE WRENCHES | 3/07/07 | 197.16 | 0.00 | 0.00 | 197.16 | 0.00 | 197.16 | 0.00 | S/L | 10.00 |
| 660 | | MIGHTY PROBE 54" | 3/12/07 | 199.97 | 0.00 | 0.00 | 199.97 | 0.00 | 199.97 | 0.00 | S/L | 10.00 |
| 671 | | TOOLS | 6/11/07 | 1,082.94 | 0.00 | 0.00 | 1,082.94 | 0.00 | 1,082.94 | 0.00 | S/L | 10.00 |
| 692 | | SENSIT GOLD CGI | 11/13/07 | 834.75 | 0.00 | 0.00 | 834.75 | 0.00 | 834.75 | 0.00 | S/L | 10.00 |
| 693 | | HAND STAMP SET | 11/13/07 | 121.05 | 0.00 | 0.00 | 121.05 | 0.00 | 121.05 | 0.00 | S/L | 10.00 |
| 694 | | WET/DRY VACUUM | 11/13/07 | 273.22 | 0.00 | 0.00 | 273.22 | 0.00 | 273.22 | 0.00 | S/L | 10.00 |
| 695 | | 2" LESTER WATER PUMP | 11/13/07 | 170.28 | 0.00 | 0.00 | 170.28 | 0.00 | 170.28 | 0.00 | S/L | 10.00 |
| 696 | | DIESEL FUEL PUMP | 11/14/07 | 402.80 | 0.00 | 0.00 | 402.80 | 0.00 | 402.80 | 0.00 | S/L | 10.00 |
| 704 | | ROTARY PUMP 10 GPM | 1/29/08 | 54.70 | 0.00 | 0.00 | 54.70 | 0.00 | 54.70 | 0.00 | S/L | 10.00 |
| 705 | | 14" PIPE WRENCH | 1/31/08 | 42.37 | 0.00 | 0.00 | 42.37 | 0.00 | 42.37 | 0.00 | S/L | 10.00 |
| 708 | | TRANSFER FUEL TANK | 6/05/08 | 286.71 | 0.00 | 0.00 | 286.71 | 0.00 | 286.71 | 0.00 | S/L | 10.00 |
| 713 | | MISC. HAND TOOLS | 9/03/08 | 55.90 | 0.00 | 0.00 | 55.90 | 0.00 | 55.90 | 0.00 | S/L | 10.00 |
| 714 | | 4' NYLON SLING | 9/06/08 | 112.69 | 0.00 | 0.00 | 112.69 | 0.00 | 112.69 | 0.00 | S/L | 10.00 |
| 715 | | 4' SHOVEL & 6" PROBE | 9/09/08 | 107.21 | 0.00 | 0.00 | 107.21 | 0.00 | 107.21 | 0.00 | S/L | 10.00 |
| 716 | | 200' TAPE MEASURE | 9/11/08 | 96.29 | 0.00 | 0.00 | 96.29 | 0.00 | 96.29 | 0.00 | S/L | 10.00 |
| 717 | | RATCHET WRENCH | 9/16/08 | 63.29 | 0.00 | 0.00 | 63.29 | 0.00 | 63.29 | 0.00 | S/L | 10.00 |
| 732 | | LEVEL | 11/25/08 | 12.93 | 0.00 | 0.00 | 12.93 | 0.00 | 12.93 | 0.00 | S/L | 10.00 |
| 740 | | MEASURE TAPE | 12/17/08 | 64.89 | 0.00 | 0.00 | 64.89 | 0.00 | 64.89 | 0.00 | S/L | 10.00 |
| 755 | | MAKITA 2" CORE PIT | 1/12/09 | 250.17 | 0.00 | 0.00 | 250.17 | 0.00 | 250.17 | 0.00 | S/L | 10.00 |
| 760 | | HYDRAULIC SQUEEZE OFF TOC | 2/05/09 | 10,183.04 | 0.00 | 0.00 | 10,183.04 | 0.00 | 10,183.04 | 0.00 | S/L | 10.00 |
| 763 | | BOLT CUTTER | 2/18/09 | 41.61 | 0.00 | 0.00 | 41.61 | 0.00 | 41.61 | 0.00 | S/L | 10.00 |

| Asset | d t | Property Description | Date In Service | Book Cost | Book Sec 179 Exp c | Book Sal Value | Book Prior Depreciation | Book Current Depreciation | Book End Depr | Book Net Book Value | Book Method | Book Period |
|--|--------|-----------------------------|--------------------|--------------|-----------------------|-------------------|----------------------------|------------------------------|------------------|------------------------|----------------|----------------|
| Group: TOOLS & SHOP EQUIPMENT (continued) | | | | | | | | | | | | |
| 764 | | LENOX 5" BI-METAL HOLE SAV | 2/20/09 | 85.43 | 0.00 | 0.00 | 85.43 | 0.00 | 85.43 | 0.00 | S/L | 10.00 |
| 766 | | (3) PIPE WRENCHES | 3/09/09 | 242.63 | 0.00 | 0.00 | 242.63 | 0.00 | 242.63 | 0.00 | S/L | 10.00 |
| 769 | | HAND TOOLS | 3/18/09 | 109.05 | 0.00 | 0.00 | 109.05 | 0.00 | 109.05 | 0.00 | S/L | 10.00 |
| 770 | | MCELROY HEATER BAG | 3/25/09 | 237.49 | 0.00 | 0.00 | 237.49 | 0.00 | 237.49 | 0.00 | S/L | 10.00 |
| 771 | | 60" & 72" MIGHTY PROBES | 4/27/09 | 162.64 | 0.00 | 0.00 | 162.64 | 0.00 | 162.64 | 0.00 | S/L | 10.00 |
| 772 | | RIGID SR60 LINE LOCATOR | 4/28/09 | 2,902.91 | 0.00 | 0.00 | 2,902.91 | 0.00 | 2,902.91 | 0.00 | S/L | 10.00 |
| 773 | | (2) DIGITAL MEASURING WHEE | 5/05/09 | 231.97 | 0.00 | 0.00 | 231.97 | 0.00 | 231.97 | 0.00 | S/L | 10.00 |
| 777 | | CASE FOE SEE-SNAKE | 6/05/09 | 421.06 | 0.00 | 0.00 | 421.06 | 0.00 | 421.06 | 0.00 | S/L | 10.00 |
| 778 | | (6) SCREWDRIVERS | 6/08/09 | 25.62 | 0.00 | 0.00 | 25.62 | 0.00 | 25.62 | 0.00 | S/L | 10.00 |
| 779 | | HAMMER & LEVEL | 6/08/09 | 31.07 | 0.00 | 0.00 | 31.07 | 0.00 | 31.07 | 0.00 | S/L | 10.00 |
| 780 | | WHEELBARROW & SHOVEL | 6/15/09 | 149.67 | 0.00 | 0.00 | 149.67 | 0.00 | 149.67 | 0.00 | S/L | 10.00 |
| 786 | | (4) LARGE TOOL BOXES | 7/13/09 | 1,840.68 | 0.00 | 0.00 | 1,840.68 | 0.00 | 1,840.68 | 0.00 | S/L | 10.00 |
| 787 | | HAND TOOLS | 7/13/09 | 463.38 | 0.00 | 0.00 | 463.38 | 0.00 | 463.38 | 0.00 | S/L | 10.00 |
| 791 | | CHAIN HOIST | 8/11/09 | 79.16 | 0.00 | 0.00 | 79.16 | 0.00 | 79.16 | 0.00 | S/L | 10.00 |
| 811 | | QUICK FIRE TORCH | 1/06/10 | 27.79 | 0.00 | 0.00 | 27.79 | 0.00 | 27.79 | 0.00 | S/L | 10.00 |
| 814 | | TORCH REPLACEMENT | 3/10/10 | 74.89 | 0.00 | 0.00 | 74.89 | 0.00 | 74.89 | 0.00 | S/L | 10.00 |
| 817 | | POWER WASHER | 6/08/10 | 278.19 | 0.00 | 0.00 | 278.19 | 0.00 | 278.19 | 0.00 | S/L | 10.00 |
| 820 | | 3/8" GR 40 CHAIN | 8/16/10 | 470.80 | 0.00 | 0.00 | 470.80 | 0.00 | 470.80 | 0.00 | S/L | 10.00 |
| 835 | | TEXAS SEALER | 9/22/10 | 238.24 | 0.00 | 0.00 | 238.24 | 0.00 | 238.24 | 0.00 | S/L | 10.00 |
| 836 | | PIPECUTTER | 9/23/10 | 144.45 | 0.00 | 0.00 | 144.45 | 0.00 | 144.45 | 0.00 | S/L | 10.00 |
| 842 | | TOOLS | 10/11/10 | 62.98 | 0.00 | 0.00 | 62.98 | 0.00 | 62.98 | 0.00 | S/L | 10.00 |
| 862 | | KOBALT UTILITY MIXER | 2/15/11 | 283.92 | 0.00 | 0.00 | 283.92 | 0.00 | 283.92 | 0.00 | S/L | 10.00 |
| 863 | | HAND TRUCK | 3/04/11 | 284.29 | 0.00 | 0.00 | 284.29 | 0.00 | 284.29 | 0.00 | S/L | 10.00 |
| 866 | | GAS DETECTORS | 5/06/11 | 4,376.32 | 0.00 | 0.00 | 4,376.32 | 0.00 | 4,376.32 | 0.00 | S/L | 10.00 |
| 868 | | (2) LEGO 2 TON LIFTING EYE | 5/31/11 | 674.10 | 0.00 | 0.00 | 674.10 | 0.00 | 674.10 | 0.00 | S/L | 10.00 |
| 891 | | (2) MUELLER DRILLING MACHI | 8/18/11 | 7,438.38 | 0.00 | 0.00 | 7,438.38 | 0.00 | 7,438.38 | 0.00 | S/L | 10.00 |
| 892 | | (8) PIPE WRENCHES | 8/19/11 | 417.34 | 0.00 | 0.00 | 417.34 | 0.00 | 417.34 | 0.00 | S/L | 10.00 |
| 894 | | 1" IMPACT & 6" EXTENSION | 8/31/11 | 722.31 | 0.00 | 0.00 | 722.31 | 0.00 | 722.31 | 0.00 | S/L | 10.00 |
| 897 | | MUELLER DRILLING MACHINE | 9/13/11 | 1,680.22 | 0.00 | 0.00 | 1,680.22 | 0.00 | 1,680.22 | 0.00 | S/L | 10.00 |
| 899 | | LASER GAS DETECTOR | 9/16/11 | 17,311.31 | 0.00 | 0.00 | 17,311.31 | 0.00 | 17,311.31 | 0.00 | S/L | 10.00 |
| 932 | | WAREHOUSE FAN | 7/16/12 | 699.99 | 0.00 | 0.00 | 659.17 | 40.82 | 699.99 | 0.00 | S/L | 10.00 |
| 933 | | GATE REMOTE | 7/16/12 | 239.76 | 0.00 | 0.00 | 225.81 | 13.95 | 239.76 | 0.00 | S/L | 10.00 |
| 934 | | MIKITA CORDLLSS 1/2' HAMER | 7/16/12 | 276.89 | 0.00 | 0.00 | 260.75 | 16.14 | 276.89 | 0.00 | S/L | 10.00 |
| 935 | | FLIR E60 THERM IMAGING IR C | 9/05/12 | 6,700.08 | 0.00 | 0.00 | 6,253.43 | 446.65 | 6,700.08 | 0.00 | S/L | 10.00 |
| 936 | | (2) VICKER PUMPS | 9/11/12 | 955.00 | 0.00 | 0.00 | 891.33 | 63.67 | 955.00 | 0.00 | S/L | 10.00 |
| 937 | | WATERPROOF VIDEO SYSTEM | 9/11/12 | 208.70 | 0.00 | 0.00 | 194.79 | 13.91 | 208.70 | 0.00 | S/L | 10.00 |
| 938 | | UNDERBODY TOOL BOX | 9/12/12 | 1,525.82 | 0.00 | 0.00 | 1,424.08 | 101.74 | 1,525.82 | 0.00 | S/L | 10.00 |
| 939 | | TOOLS | 9/19/12 | 2,021.61 | 0.00 | 0.00 | 1,869.98 | 151.63 | 2,021.61 | 0.00 | S/L | 10.00 |
| 974 | | GRINDERS | 12/10/12 | 352.98 | 0.00 | 0.00 | 320.64 | 32.34 | 352.98 | 0.00 | S/L | 10.00 |
| 996 | | 4" SADDLE CLAMP | 1/30/13 | 290.61 | 0.00 | 0.00 | 259.12 | 29.06 | 288.18 | 2.43 | S/L | 10.00 |
| 997 | | WILTON VISE | 2/11/13 | 349.99 | 0.00 | 0.00 | 312.08 | 35.00 | 347.08 | 2.91 | S/L | 10.00 |
| 998 | | CABINET | 3/08/13 | 291.50 | 0.00 | 0.00 | 257.49 | 29.15 | 286.64 | 4.86 | S/L | 10.00 |
| 999 | | TOOLS | 3/28/13 | 750.00 | 0.00 | 0.00 | 656.25 | 75.00 | 731.25 | 18.75 | S/L | 10.00 |
| 1051 | | STIHL HS 45 HEDGE TRIMMER | 9/09/13 | 334.74 | 0.00 | 0.00 | 278.92 | 33.47 | 312.39 | 22.35 | S/L | 10.00 |
| 1052 | | ROTO-DIE HYDRAULIC PRESS 1 | 9/24/13 | 5,750.00 | 0.00 | 0.00 | 4,743.75 | 575.00 | 5,318.75 | 431.25 | S/L | 10.00 |
| 1094 | | SHELVING | 9/12/14 | 3,000.00 | 0.00 | 0.00 | 2,200.00 | 300.00 | 2,500.00 | 500.00 | S/L | 10.00 |
| 1129 | | MOD#K2409-4 LINCOLN VANTA | 8/10/15 | 12,450.52 | 0.00 | 0.00 | 7,989.07 | 1,245.05 | 9,234.12 | 3,216.40 | S/L | 10.00 |
| 1130 | | TRANSMITTER FOR BORING M. | 9/13/15 | 1,920.00 | 0.00 | 0.00 | 1,216.00 | 192.00 | 1,408.00 | 512.00 | S/L | 10.00 |
| 1150 | | (3) LOCATORS | 3/16/16 | 14,560.96 | 0.00 | 0.00 | 8,372.57 | 1,456.10 | 9,828.67 | 4,732.29 | S/L | 10.00 |

| Asset | d t | Property Description | Date In Service | Book Cost | Book Sec 179 Exp c | Book Sal Value | Book Prior Depreciation | Book Current Depreciation | Book End Depr | Book Net Book Value | Book Method | Book Period |
|--|--------|-----------------------------------|--------------------|-------------------|-----------------------|-------------------|----------------------------|------------------------------|-------------------|------------------------|----------------|----------------|
| Group: TOOLS & SHOP EQUIPMENT (continued) | | | | | | | | | | | | |
| 1178 | | 1" HOT TAP TOOL | 8/17/16 | 4,045.87 | 0.00 | 0.00 | 2,157.81 | 404.59 | 2,562.40 | 1,483.47 | S/L | 10.00 |
| 1212 | | FACER 14PB UNIT EML | 4/17/17 | 1,911.11 | 0.00 | 0.00 | 891.85 | 191.11 | 1,082.96 | 828.15 | S/L | 10.00 |
| 1231 | | COMBUSTION CHAMBER | 12/20/17 | 500.00 | 0.00 | 0.00 | 200.00 | 50.00 | 250.00 | 250.00 | S/L | 10.00 |
| 1240 | | RADIODETECTION 1) PCMX25 | 3/02/18 | 10,796.30 | 0.00 | 0.00 | 4,138.58 | 1,079.63 | 5,218.21 | 5,578.09 | S/L | 10.00 |
| 1241 | | TOOLS | 3/14/18 | 328.15 | 0.00 | 0.00 | 125.81 | 32.82 | 158.63 | 169.52 | S/L | 10.00 |
| 1265 | | POLYVALENT ELECTROFUSION | 8/02/18 | 4,758.88 | 0.00 | 0.00 | 1,625.96 | 475.89 | 2,101.85 | 2,657.03 | S/L | 10.00 |
| 1266 | | BATTERY FOR LEAF BLOWER | 9/05/18 | 963.00 | 0.00 | 0.00 | 321.00 | 96.30 | 417.30 | 545.70 | S/L | 10.00 |
| 1296 | | CRIMP TOOL | 6/14/19 | 54.00 | 0.00 | 0.00 | 13.95 | 5.40 | 19.35 | 34.65 | S/L | 10.00 |
| 1302 | | RD7100 PIPE DETECTION TOOL | 8/01/19 | 8,258.26 | 0.00 | 0.00 | 1,995.75 | 825.83 | 2,821.58 | 5,436.68 | S/L | 10.00 |
| 1309 | | HUSQVARNA CONCRETE SAW | 11/02/19 | 1,096.75 | 0.00 | 0.00 | 237.64 | 109.68 | 347.32 | 749.43 | S/L | 10.00 |
| 1322 | | 6' STEP LADDER | 5/14/20 | 81.29 | 0.00 | 0.00 | 13.55 | 8.13 | 21.68 | 59.61 | S/L | 10.00 |
| 1389 | | TC-1-SR - PE PIPE SQUEEZE TO | 9/15/22 | 5,142.61 | 0.00c | 0.00 | 0.00 | 171.42 | 171.42 | 4,971.19 | S/L | 10.00 |
| 1390 | | KOEHLER 150FF | 10/04/22 | 42,111.79 | 0.00c | 0.00 | 0.00 | 1,052.79 | 1,052.79 | 41,059.00 | S/L | 10.00 |
| | | TOOLS & SHOP EQUIPMENT | | 447,222.53 | 0.00c | 0.00 | 363,625.78 | 9,425.65 | 373,051.43 | 74,171.10 | | |
| Group: TRANSPORTATION EQUIPMENT | | | | | | | | | | | | |
| 13 | | TRANSP. FULLY DEPR | 6/30/79 | 28,566.16 | 0.00 | 0.00 | 28,566.16 | 0.00 | 28,566.16 | 0.00 | S/L | 33.30 |
| 43 | | TRANSPORTATION | 12/31/86 | 20,437.33 | 0.00 | 0.00 | 20,437.33 | 0.00 | 20,437.33 | 0.00 | S/L | 33.30 |
| 48 | | TRIALER | 3/17/87 | 248.00 | 0.00 | 0.00 | 248.00 | 0.00 | 248.00 | 0.00 | S/L | 33.30 |
| 79 | | 1/2 TRAILER | 6/30/88 | 2,388.50 | 0.00 | 0.00 | 2,388.50 | 0.00 | 2,388.50 | 0.00 | S/L | 33.30 |
| 81 | | CHANDLER AR | 8/31/88 | 541.00 | 0.00 | 0.00 | 541.00 | 0.00 | 541.00 | 0.00 | S/L | 33.30 |
| 82 | | 1/2 TRAILER | 9/12/88 | 2,389.00 | 0.00 | 0.00 | 2,389.00 | 0.00 | 2,389.00 | 0.00 | S/L | 33.30 |
| 157 | | TRANSPORTAION-TRUCK | 3/10/93 | 36,341.20 | 0.00 | 0.00 | 36,341.20 | 0.00 | 36,341.20 | 0.00 | S/L | 33.30 |
| 204 | | TRANSPORTATION EQUIPMEN' | 6/08/95 | 2,214.81 | 0.00 | 0.00 | 2,214.81 | 0.00 | 2,214.81 | 0.00 | S/L | 33.30 |
| 244 | | UTILITY BED FOR #11 | 4/16/96 | 4,176.33 | 0.00 | 0.00 | 4,176.33 | 0.00 | 4,176.33 | 0.00 | S/L | 33.30 |
| 259 | | TRAILER | 8/08/96 | 35,605.50 | 0.00 | 0.00 | 35,605.50 | 0.00 | 35,605.50 | 0.00 | S/L | 33.30 |
| 262 | | TRAILER | 8/20/96 | 6,375.00 | 0.00 | 0.00 | 6,375.00 | 0.00 | 6,375.00 | 0.00 | S/L | 33.30 |
| 268 | | (4) OMAHA BEDS FOR TRUCKS | 10/09/96 | 19,253.49 | 0.00 | 0.00 | 19,253.49 | 0.00 | 19,253.49 | 0.00 | S/L | 33.30 |
| 270 | | TRAILER | 10/31/96 | 350.00 | 0.00 | 0.00 | 350.00 | 0.00 | 350.00 | 0.00 | S/L | 33.30 |
| 272 | | TRAILER | 11/04/96 | 20,111.16 | 0.00 | 0.00 | 20,111.16 | 0.00 | 20,111.16 | 0.00 | S/L | 33.30 |
| 277 | | TRAILER | 11/08/96 | 314.25 | 0.00 | 0.00 | 314.25 | 0.00 | 314.25 | 0.00 | S/L | 33.30 |
| 290 | | BORING MACHINE TRAILER | 4/15/97 | 3,248.40 | 0.00 | 0.00 | 3,248.40 | 0.00 | 3,248.40 | 0.00 | S/L | 33.30 |
| 318 | | TRAILER | 2/12/98 | 3,187.50 | 0.00 | 0.00 | 3,187.50 | 0.00 | 3,187.50 | 0.00 | S/L | 33.30 |
| 319 | | TRAILER | 2/12/98 | 1,062.50 | 0.00 | 0.00 | 1,062.50 | 0.00 | 1,062.50 | 0.00 | S/L | 33.30 |
| 327 | | 1998 TRAILKING TRAILER | 7/10/98 | 9,289.35 | 0.00 | 0.00 | 9,289.35 | 0.00 | 9,289.35 | 0.00 | S/L | 33.30 |
| 328 | | 1998 TRAILKING TRAILER | 7/10/98 | 3,096.45 | 0.00 | 0.00 | 3,096.45 | 0.00 | 3,096.45 | 0.00 | S/L | 33.30 |
| 355 | | CAR OVERHAUL | 1/07/99 | 9,149.19 | 0.00 | 0.00 | 9,149.19 | 0.00 | 9,149.19 | 0.00 | S/L | 33.30 |
| 393 | | 2000 CHEVROLET LT 2500 | 4/20/00 | 33,433.26 | 0.00 | 0.00 | 33,433.26 | 0.00 | 33,433.26 | 0.00 | S/L | 33.30 |
| 632 | | HYBRID FUEL N/G TANKS | 10/18/06 | 6,940.50 | 0.00 | 0.00 | 6,940.50 | 0.00 | 6,940.50 | 0.00 | S/L | 5.00 |
| 645 | | (3) 2007 CHEVY TRUCKS & BED | 12/29/06 | 79,567.84 | 0.00 | 0.00 | 79,567.84 | 0.00 | 79,567.84 | 0.00 | S/L | 5.00 |
| 652 | | TRUCK BODY #12 | 1/05/07 | 8,919.90 | 0.00 | 0.00 | 8,919.90 | 0.00 | 8,919.90 | 0.00 | S/L | 5.00 |
| 653 | | TRUCK BODY #2 | 1/05/07 | 9,131.13 | 0.00 | 0.00 | 9,131.13 | 0.00 | 9,131.13 | 0.00 | S/L | 5.00 |
| 664 | | 2007 TUNDRA TRUCK | 5/03/07 | 39,693.82 | 0.00 | 0.00 | 39,693.82 | 0.00 | 39,693.82 | 0.00 | S/L | 5.00 |
| 691 | | TOWMASTER TRAILER | 10/15/07 | 7,208.00 | 0.00 | 0.00 | 7,208.00 | 0.00 | 7,208.00 | 0.00 | S/L | 5.00 |
| 730 | | 2004 MACK CL733 TRUCK | 10/27/08 | 71,297.70 | 0.00 | 0.00 | 71,297.70 | 0.00 | 71,297.70 | 0.00 | S/L | 5.00 |
| 765 | | 2004 MACK CL270 TRUCK | 3/01/09 | 21,660.81 | 0.00 | 0.00 | 21,660.81 | 0.00 | 21,660.81 | 0.00 | S/L | 5.00 |
| 824 | | 2010 SIVERADO 4WD CREW CA | 8/27/10 | 32,551.71 | 0.00 | 0.00 | 32,551.71 | 0.00 | 32,551.71 | 0.00 | S/L | 5.00 |

Book Asset Detail 1/01/22 - 12/31/22

| Asset | d t | Property Description | Date In Service | Book Cost | Book Sec 179 Exp c | Book Sal Value | Book Prior Depreciation | Book Current Depreciation | Book End Depr | Book Net Book Value | Book Method | Book Period |
|--|--------|---|--------------------|----------------------|-----------------------|-------------------|----------------------------|------------------------------|----------------------|------------------------|----------------|----------------|
| Group: Z - INDOT REIMBURSEMENTS (continued) | | | | | | | | | | | | |
| 1213 | | MAINS - INDOT | 6/29/17 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.0 |
| | | Z - INDOT REIMBURSEMENTS | | <u>0.00</u> | <u>0.00c</u> | <u>0.00</u> | <u>0.00</u> | <u>0.00</u> | <u>0.00</u> | <u>0.00</u> | | |
| | | Grand Total | | <u>18,688,365.84</u> | <u>0.00c</u> | <u>0.00</u> | <u>9,633,776.95</u> | <u>460,331.02</u> | <u>10,094,107.97</u> | <u>8,594,257.87</u> | | |
| | | Less: Dispositions and Transfers | | <u>323,461.00</u> | <u>0.00</u> | <u>0.00</u> | <u>310,138.61</u> | <u>0.00</u> | <u>312,524.71</u> | <u>10,936.29</u> | | |
| | | Net Grand Total | | <u>18,364,904.84</u> | <u>0.00c</u> | <u>0.00</u> | <u>9,323,638.34</u> | <u>460,331.02</u> | <u>9,781,583.26</u> | <u>8,583,321.58</u> | | |

Boonville Natural Gas
Cause No. 45985
Fully Depreciated Items

Communication Equipment

| <u>Group</u> | <u>Property Description</u> | <u>Date in Service</u> | <u>Book Cost</u> | <u>OUCC Fully Depreciated Items</u> |
|--------------|-----------------------------|------------------------|------------------|---|
| 14 | COMMUNICATION EQUIPMEN | 6/30/80 | 13,306.81 | 13,306.81 |
| 16 | AUDIO PHONE | 9/01/83 | 1,744.40 | 1,744.40 |
| 19 | COMM EQUIPMENT | 10/01/85 | 2,140.07 | 2,140.07 |
| 23 | IND COMM | 1/31/86 | 341.00 | 341.00 |
| 25 | RADIO UNIT | 4/30/86 | 2,500.00 | 2,500.00 |
| 27 | INCAR MOBILE UNIT | 5/31/86 | 400.00 | 400.00 |
| 29 | COMM. FULLY DEPRECIATED | 6/30/86 | 6,416.64 | 6,416.64 |
| 111 | COMM EQUIPMENT | 10/10/90 | 801.00 | 801.00 |
| 115 | COMM EQUIPMENT | 4/30/91 | 75.75 | 75.75 |
| 130 | COMM EQUIPMENT | 8/23/91 | 649.30 | 649.30 |
| 136 | COMM EQUIPMENT TOWER | 1/01/92 | 27,568.92 | 27,568.92 |
| 137 | COMM GENERATOR | 1/01/92 | 5,071.12 | 5,071.12 |
| 139 | COMMUNICATION EQUIPMENT | 6/01/92 | 6,008.45 | 6,008.45 |
| 140 | COMMUNICATION EQUIPMENT | 6/01/92 | 1,600.00 | 1,600.00 |
| 152 | COMM EQUIPMENT TOWER | 1/11/93 | 2,294.62 | 2,294.62 |
| 153 | COMMUNICATION EQUIPMEN | 1/11/93 | 155.72 | 155.72 |
| 173 | COMM EQUIPMENT | 8/10/93 | 1,226.70 | 1,226.70 |
| 175 | COMM EQUIPMENT | 9/09/93 | 266.41 | 266.41 |
| 182 | COMM EQUIPMENT | 4/11/94 | 187.50 | 187.50 |
| 183 | COMMUNICATION EQUIPMEN | 4/11/94 | 62.50 | 62.50 |
| 184 | COMM EQUIPMENT | 4/13/94 | 164.47 | 164.47 |
| 238 | REMOTE CONTROL BOARD | 2/23/96 | 120.21 | 120.21 |
| 264 | (2) MOBILE RADIOS | 8/30/96 | 627.25 | 627.25 |
| 267 | COMPUTERS | 9/30/96 | 2,891.15 | 2,891.15 |
| 296 | COMM EQUIPMENT | 7/21/97 | 7,048.63 | 7,048.63 |
| 298 | HAND HELD RADIOS | 8/22/97 | 579.75 | 579.75 |
| 299 | RADIO EQUIPMENT | 8/22/97 | 2,542.79 | 2,542.79 |
| 325 | COMMUNICATION EQUIPMEN | 4/17/98 | 49.98 | 49.98 |
| 335 | COMM EQUIPMENT | 9/30/98 | 2,111.87 | 2,111.87 |
| 344 | COMM EQUIPMENT | 12/16/98 | 373.26 | 373.26 |
| 358 | T835 & T855 BASE | 3/09/99 | 2,541.00 | 2,541.00 |
| 360 | MOBIL PHONE | 3/26/99 | 199.12 | 199.12 |
| 361 | MOBILE PHONE | 3/26/99 | 66.38 | 66.38 |
| 419 | TOWER IMPROVEMENTS | 6/06/01 | 1,955.91 | 1,955.91 |
| 431 | ESOF INSTAGATE EX2 | 10/10/01 | 1,311.56 | 1,311.56 |
| 432 | (2) PORTABLE RADIOS | 11/12/01 | 645.00 | 645.00 |
| 433 | ESOF INSTAGATE EX2 | 11/13/01 | 3,934.69 | 3,934.69 |
| 476 | PHONE SYSTEM | 6/09/03 | 7,791.62 | 7,791.62 |
| 477 | PHONE SYSTEM | 6/09/03 | 2,526.78 | 2,526.78 |
| 496 | RADIO | 10/15/03 | 133.34 | 133.34 |
| 504 | EQUIPMENT | 11/24/03 | 42.27 | 42.27 |
| 513 | COMMUNICATION EQUIPMEN | 3/31/04 | 25.04 | 25.04 |
| 541 | SATELLITE RADIO | 2/02/05 | 234.17 | 234.17 |
| 551 | TELEPHONE | 7/06/05 | 474.49 | 474.49 |
| 561 | CELL PHONE | 9/09/05 | 182.84 | 182.84 |
| 563 | CELL PHONE | 9/09/05 | 60.95 | 60.95 |
| 602 | PAGER | 6/08/06 | 483.00 | 483.00 |
| 661 | RADIO FOR TRUCK | 5/02/07 | 990.30 | 990.30 |
| 662 | RADIO FOR TRUCK | 5/02/07 | 330.10 | 330.10 |
| 670 | CELL PHONE | 6/04/07 | 169.57 | 169.57 |
| 672 | CELL PHONE | 6/12/07 | 496.83 | 496.83 |
| 675 | CELL PHONES | 6/12/07 | 165.61 | 165.61 |
| 676 | RADIO TOWER PARTS | 6/26/07 | 1,354.96 | 1,354.96 |
| 736 | CELL PHONE | 12/05/08 | 331.68 | 331.68 |
| 739 | CELL PHONE | 12/09/08 | 232.87 | 232.87 |
| 757 | MOBILE PHONE | 2/04/09 | 333.66 | 333.66 |
| 768 | (4) MINITOR V SV VHF PAGERS | 3/10/09 | 1,797.92 | 1,797.92 |
| 859 | (3) TOSHIBA PHONES | 2/07/11 | 493.42 | 493.42 |
| 861 | GENERAL CABLE COMMDATA | 2/08/11 | 221.31 | 221.31 |
| 865 | RADIO SYSTEM & MOBILE RAD | 4/26/11 | 25,525.05 | 25,525.05 |
| 875 | WIRELESS INTERNET INSTALL | 6/16/11 | 6,961.91 | 6,961.91 |

| | | | |
|---------------------------------|----------|-----------|-------------------|
| 941 KENWOOD MOBILE RADIO - D | 1/26/12 | 1,108.00 | 1,108.00 |
| 942 POWER SUPPLY FOR TOWER | 4/12/12 | 3,185.23 | 3,185.23 |
| 943 UPGRADE OFFICE PHONE SYST | 7/16/12 | 192.21 | 192.21 |
| 944 EXTENSION CORD | 9/05/12 | 41.92 | 41.92 |
| 945 SONY BLU-RAY PLAYER | 9/05/12 | 251.99 | 251.99 |
| 975 ADI SECURITY | 10/23/12 | 103.88 | 103.88 |
| 976 IPAD | 12/10/12 | 999.38 | 999.38 |
| 1000 RADIO UNIT #24 | 3/25/13 | 1,129.44 | 1,129.44 |
| 1001 PHONES | 2/08/13 | 1,870.77 | 1,870.77 |
| 1002 HONEYWELL | 2/08/13 | 425.00 | 425.00 |
| 1020 CONFERENCE PHONES | 4/09/13 | 564.24 | 564.24 |
| 1021 BATTERIES FOR COMMUNICA | 5/03/13 | 3,259.04 | 3,259.04 |
| 1022 TRUCK RADIO UPGRADES | 5/08/13 | 4,056.85 | 4,056.85 |
| 1053 MINITOR V PAGER | 9/04/13 | 449.00 | 449.00 |
| 1068 SUGAR STEEL FOR TOWER | 3/03/14 | 3,003.92 | 3,003.92 |
| 1069 (3) KENWODD DIGITAL MOBIL | 3/31/14 | 3,447.25 | 3,447.25 |
| 1106 (2) MOBILE GPS | 10/22/14 | 2,500.70 | 2,500.70 |
| 1151 KENWOOD MOBILE RADIO | 1/27/16 | 1,320.95 | 1,320.95 |
| 1179 ADI-LS | 7/13/16 | 7,330.63 | 7,330.63 |
| 1191 PROFESSIONAL PLUS 70 SIGNA | 10/07/16 | 2,032.99 | 2,032.99 |
| 1192 TRIMBLE GEO HANDHELD GPS | 12/29/16 | 13,813.10 | 13,813.10 |
| Communications Equipment | | | 202,426.11 |

Transportation Equipment

| | | | |
|---------------------------------|----------|------------|------------|
| 13 TRANSP. FULLY DEPR | 6/30/79 | 28,566.16 | 28,566.16 |
| 43 TRANSPORTATION | 12/31/86 | 20,437.33 | 20,437.33 |
| 48 TRIALER | 3/17/87 | 248.00 | 248.00 |
| 79 1/2 TRAILER | 6/30/88 | 2,388.50 | 2,388.50 |
| 81 CHANDLER AR | 8/31/88 | 541.00 | 541.00 |
| 82 1/2 TRAILER | 9/12/88 | 2,389.00 | 2,389.00 |
| 157 TRANSPORTAION-TRUCK | 3/10/93 | 36,341.20 | 36,341.20 |
| 204 TRANSPORTATION EQUIPMEN | 6/08/95 | 2,214.81 | 2,214.81 |
| 244 UTILITY BED FOR #11 | 4/16/96 | 4,176.33 | 4,176.33 |
| 259 TRAILER | 8/08/96 | 35,605.50 | 35,605.50 |
| 262 TRAILER | 8/20/96 | 6,375.00 | 6,375.00 |
| 268 (4) OMAHA BEDS FOR TRUCKS | 10/09/96 | 19,253.49 | 19,253.49 |
| 270 TRAILER | 10/31/96 | 350.00 | 350.00 |
| 272 TRAILER | 11/04/96 | 20,111.16 | 20,111.16 |
| 277 TRAILER | 11/08/96 | 314.25 | 314.25 |
| 290 BORING MACHINE TRAILER | 4/15/97 | 3,248.40 | 3,248.40 |
| 318 TRAILER | 2/12/98 | 3,187.50 | 3,187.50 |
| 319 TRAILER | 2/12/98 | 1,062.50 | 1,062.50 |
| 327 1998 TRAILKING TRAILER | 7/10/98 | 9,289.35 | 9,289.35 |
| 328 1998 TRAILKING TRAILER | 7/10/98 | 3,096.45 | 3,096.45 |
| 355 CAR OVERHAUL | 1/07/99 | 9,149.19 | 9,149.19 |
| 393 2000 CHEVROLET LT 2500 | 4/20/00 | 33,433.26 | 33,433.26 |
| 632 HYBRID FUEL N/G TANKS | 10/18/06 | 6,940.50 | 6,940.50 |
| 645 (3) 2007 CHEVY TRUCKS & BED | 12/29/06 | 79,567.84 | 79,567.84 |
| 652 TRUCK BODY #12 | 1/05/07 | 8,919.90 | 8,919.90 |
| 653 TRUCK BODY #2 | 1/05/07 | 9,131.13 | 9,131.13 |
| 664 2007 TUNDRA TRUCK | 5/03/07 | 39,693.82 | 39,693.82 |
| 691 TOWMASTER TRAILER | 10/15/07 | 7,208.00 | 7,208.00 |
| 730 2004 MACK CL733 TRUCK | 10/27/08 | 71,297.70 | 71,297.70 |
| 765 2004 MACK CL270 TRUCK | 3/01/09 | 21,660.81 | 21,660.81 |
| 824 2010 SIVERADO 4WD CREW CA | 8/27/10 | 32,551.71 | 32,551.71 |
| 867 GRAPHIC WRAP UNIT #15 2011 | 5/19/11 | 1,765.50 | 1,765.50 |
| 869 2011 CHEVY K2500 TRUCK | 6/01/11 | 39,643.50 | 39,643.50 |
| 878 1987 DUMP TRUCK | 7/11/11 | 5,885.00 | 5,885.00 |
| 889 2012 KENWORTH T800 DUMP T | 8/11/11 | 177,381.19 | 177,381.19 |
| 896 2011 CHEVY 2500 EXPRESS | 9/08/11 | 24,589.67 | 24,589.67 |
| 902 2012 TOYOTA TUNDRA | 9/26/11 | 25,522.28 | 25,522.28 |
| 1016 2004 AVALANCHE | 6/26/13 | 9,000.00 | 9,000.00 |
| 1017 2001 SUBURBAN | 6/26/13 | 1,174.59 | 1,174.59 |
| 1059 1996 VAN | 11/05/13 | 5,000.00 | 5,000.00 |
| 1138 2015 CHEVY SILVERADO | 12/28/15 | 29,401.11 | 29,401.11 |
| 1148 BOX TRAILER | 2/23/16 | 9,381.30 | 9,381.30 |
| 1167 2016 CHEVROLET SILVERADO | 5/20/16 | 60,221.75 | 60,221.75 |

1211 2015 CHEVY SILVERADO

5/11/17

41,116.25

41,116.25

1230 MCDS & FEES

10/13/17

26.66

26.66

Transportation Equipment

948,858.59

Total Transportation, Communication, and Computer Equipment Fully Depreciated

1,151,284.70

Boonville Natural Gas
Cause No. 45985
Fully Depreciated Items

Miscellaneous Equipment

| <u>Group</u> | <u>Property Description</u> | <u>Date in Service</u> | <u>Book Cost</u> | <u>OUC Fully Depreciated Items</u> |
|--------------|--------------------------------|------------------------|------------------|--|
| 10 | MISCELLANEOUS EQUIPMENT | 6/30/75 | 649.95 | 649.95 |
| 45 | MISC. EQUIPMENT | 12/31/86 | 512.39 | 512.39 |
| 297 | MISCELLANEOUS EQUIPMENT | 8/06/97 | 66.94 | 66.94 |
| 507 | CELL PHONE | 12/10/03 | 18.65 | 18.65 |
| 586 | PROJECTOR EQUIPMENT | 2/10/06 | 1,497.00 | 1,497.00 |
| 758 | COMPUTER SOFTWARE | 2/04/09 | 326.30 | 326.30 |
| 775 | 2008 HONDA GENERATOR | 6/02/09 | 2,057.00 | 2,057.00 |
| 776 | 2009 POLARIS RANGER 700 4-W | 6/02/09 | 3,770.19 | 3,770.19 |
| 843 | SECURITY SYSTEM | 10/25/10 | 2,485.00 | 2,485.00 |
| 876 | VIDEO CAMERA FOR PIPE HIST | 6/20/11 | 300.00 | 300.00 |
| 900 | BARRUCUDA BACKUP SERVER | 9/20/11 | 3,016.30 | 3,016.30 |
| 946 | TANKLESS WATER HEATER | 1/11/12 | 619.95 | 619.95 |
| 977 | QUICKBOOKS | 11/12/12 | 3,210.00 | 3,210.00 |
| | Miscellaneous Equipment | | | 18,529.67 |

Office Furniture and Fixtures

| | | | | |
|-----|--------------------|----------|-----------|-----------|
| 12 | OFFICE EQUIP. | 6/30/79 | 50,916.08 | 50,916.08 |
| 17 | 1/2 MITA COPIER | 8/08/84 | 1,228.50 | 1,228.50 |
| 18 | CHAIRS | 7/31/85 | 345.24 | 345.24 |
| 20 | COMPUTER TABLE | 10/31/85 | 261.30 | 261.30 |
| 21 | RADIO | 11/30/85 | 69.90 | 69.90 |
| 26 | DESK | 5/31/86 | 246.96 | 246.96 |
| 28 | 1/2 TIME CLOCK | 6/30/86 | 132.30 | 132.30 |
| 31 | 1/2 SHREDDER | 7/31/86 | 1,260.00 | 1,260.00 |
| 42 | OFFICE EQUIPMENT | 12/31/86 | 37,977.11 | 37,977.11 |
| 58 | PAPER RACK | 8/18/87 | 208.81 | 208.81 |
| 59 | MAP CABINET | 8/18/87 | 542.92 | 542.92 |
| 60 | COMPUTER ACCESSORY | 9/08/87 | 342.17 | 342.17 |
| 62 | 1/2 FILE CABINET | 11/09/87 | 380.63 | 380.63 |
| 78 | TELEPHONE | 6/30/88 | 1,725.00 | 1,725.00 |
| 110 | OFFICE EQUIPMENT | 8/07/90 | 235.20 | 235.20 |
| 112 | DESK & CHAIR | 11/08/90 | 805.28 | 805.28 |
| 113 | FURNITURE | 12/10/90 | 970.20 | 970.20 |
| 128 | OFFICE FURNITURE | 6/30/91 | 207.59 | 207.59 |
| 129 | TYPE WRITER | 8/12/91 | 631.12 | 631.12 |
| 131 | OFFICE EQUIPMENT | 1/01/92 | 503.96 | 503.96 |
| 132 | OFFICE FURNITURE | 1/01/92 | 879.90 | 879.90 |
| 133 | SHELVING | 1/01/92 | 247.80 | 247.80 |
| 154 | OFFICE FURNITURE | 3/10/93 | 419.19 | 419.19 |
| 155 | OFFICE FURNITURE | 3/10/93 | 40.63 | 40.63 |
| 156 | OFFICE FURNITURE | 3/10/93 | 3,632.00 | 3,632.00 |

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| 159 OFFICE FURNITURE CABINETS | 3/10/93 | 93.28 | 93.28 |
| 174 OFFICE FURNITURE COMPUTE | 8/10/93 | 1,211.00 | 1,211.00 |
| 177 OFFICE FURNITURE | 2/01/94 | 1,460.00 | 1,460.00 |
| 178 OFFICE FURNITURE | 3/09/94 | 400.30 | 400.30 |
| 179 OFFICE FURNITURE | 3/09/94 | 510.46 | 510.46 |
| 185 OFFICE FURNITURE | 4/15/94 | 1,681.95 | 1,681.95 |
| 187 OFFICE FURNITURE | 5/27/94 | 501.50 | 501.50 |
| 188 OFFICE FURNITURE | 5/31/94 | 388.25 | 388.25 |
| 199 OFFICE FURNITURE | 7/12/94 | 630.00 | 630.00 |
| 200 OFFICE FURNITURE | 8/09/94 | 1,767.94 | 1,767.94 |
| 201 OFFICE FURNITURE | 8/09/94 | 589.31 | 589.31 |
| 202 OFFICE FURNITURE | 12/07/94 | 1,626.00 | 1,626.00 |
| 233 OFFICE EQUIPMENT | 2/09/96 | 255.03 | 255.03 |
| 255 COMPUTERS | 7/22/96 | 209.52 | 209.52 |
| 257 SOFTWARE | 8/07/96 | 5,521.50 | 5,521.50 |
| 258 MEMORY MODULE | 8/07/96 | 1,587.00 | 1,587.00 |
| 261 ANTI-VIRUS SERVER MONITOR | 8/15/96 | 541.27 | 541.27 |
| 263 COMPUTERS | 8/30/96 | 3,987.13 | 3,987.13 |
| 265 COMPUTERS | 9/09/96 | 3,819.75 | 3,819.75 |
| 274 COMPUTER EQUIPMENT | 11/08/96 | 190.59 | 190.59 |
| 276 COMPUTER EQUIPMENT | 11/08/96 | 63.53 | 63.53 |
| 282 C.D. ROM | 12/10/96 | 70.86 | 70.86 |
| 285 RADIO | 2/07/97 | 309.50 | 309.50 |
| 300 OFFICE EQUIPMENT | 9/10/97 | 306.28 | 306.28 |
| 314 OFFICE EQUIPMENT | 12/31/97 | 126.94 | 126.94 |
| 382 FILING CABINET | 10/29/99 | 153.64 | 153.64 |
| 413 DELL COMPUTER | 1/24/01 | 3,974.00 | 3,974.00 |
| 414 OPERATOR QUALIFICATION PL | 2/14/01 | 381.25 | 381.25 |
| 415 OPERATOR QUALIFICATION PL | 3/08/01 | 1,143.75 | 1,143.75 |
| 416 SHARP CALCULATOR | 4/06/01 | 142.80 | 142.80 |
| 418 CHAIR | 6/05/01 | 240.40 | 240.40 |
| 459 COMPUTER WIRING | 11/06/02 | 2,437.25 | 2,437.25 |
| 461 DELL COMPUTER SERVER | 12/02/02 | 4,742.96 | 4,742.96 |
| 462 DELL COMPUTER SERVER | 12/02/02 | 1,580.99 | 1,580.99 |
| 463 COMPUTER WIRING | 12/03/02 | 205.71 | 205.71 |
| 467 GENICOM 3811 MATRIX PRINT | 12/05/02 | 805.00 | 805.00 |
| 468 GENICOM 3811 MATRIX PRINT | 12/06/02 | 2,415.00 | 2,415.00 |
| 471 BATTERY BACKUP | 1/08/03 | 581.25 | 581.25 |
| 472 COMPUTER BATTERY | 1/08/03 | 193.75 | 193.75 |
| 488 BATTERY BACKUP | 9/12/03 | 2,735.13 | 2,735.13 |
| 489 COMPUTER BATTERIES | 9/12/03 | 911.71 | 911.71 |
| 497 DELL COMPUTER | 10/16/03 | 1,528.49 | 1,528.49 |
| 498 DELL COMPUTER | 10/16/03 | 509.50 | 509.50 |
| 500 MITA PRINTER | 11/03/03 | 968.31 | 968.31 |
| 501 MITA PRINTER | 11/03/03 | 322.77 | 322.77 |
| 502 DELL COMPUTER | 11/17/03 | 1,095.85 | 1,095.85 |
| 503 DELL COMPUTER | 11/17/03 | 365.29 | 365.29 |
| 516 COPY MACHINE | 6/04/04 | 6,081.75 | 6,081.75 |
| 518 COPY MACHINE | 6/04/04 | 2,027.25 | 2,027.25 |

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| 530 COMPUTER | 12/17/04 | 2,275.16 | 2,275.16 |
| 531 OFFICE EQUIPMENT | 12/17/04 | 7,896.25 | 7,896.25 |
| 548 SHELVING | 6/23/05 | 189.93 | 189.93 |
| 549 COMPUTER | 7/01/05 | 2,115.49 | 2,115.49 |
| 550 COMPUTER | 7/01/05 | 705.16 | 705.16 |
| 554 CARPET | 7/21/05 | 4,875.00 | 4,875.00 |
| 555 CARPET | 7/21/05 | 1,625.00 | 1,625.00 |
| 557 OFFICE EQUIPMENT | 8/15/05 | 546.85 | 546.85 |
| 558 CARPET | 8/16/05 | 563.54 | 563.54 |
| 559 CARPET | 8/16/05 | 1,690.60 | 1,690.60 |
| 560 PROJECTION SCREEN | 9/09/05 | 333.46 | 333.46 |
| 562 PROJECTION SCREEN | 9/09/05 | 111.16 | 111.16 |
| 572 STORAGE CABINET | 11/14/05 | 1,706.44 | 1,706.44 |
| 587 COUNTER FOR CABINET | 2/22/06 | 991.68 | 991.68 |
| 588 COUNTER FOR NEW CABINET | 2/22/06 | 330.56 | 330.56 |
| 589 UPS FOR OFFICE COMPUTER | 3/06/06 | 270.58 | 270.58 |
| 604 DELL COMPUTER | 6/27/06 | 3,655.73 | 3,655.73 |
| 605 DELL COMPUTER | 6/27/06 | 1,218.58 | 1,218.58 |
| 609 DELL SOFTWARE | 7/27/06 | 1,295.11 | 1,295.11 |
| 610 DELL SOFTWARE | 7/27/06 | 431.70 | 431.70 |
| 611 DELL COMPUTER | 8/03/06 | 2,996.41 | 2,996.41 |
| 612 DELL COMPUTER & SOFTWARE | 8/03/06 | 998.81 | 998.81 |
| 615 APC BATTERY BACKUP | 9/06/06 | 979.86 | 979.86 |
| 617 APC BATTERY BACKUP | 9/06/06 | 326.63 | 326.63 |
| 622 TABLE/CHAIRS CONF. ROOM | 10/05/06 | 1,393.65 | 1,393.65 |
| 624 TABLE/CHAIRS CONF. ROOM | 10/05/06 | 464.55 | 464.55 |
| 651 (4) SHARP QS1760H CALCULATOR | 1/04/07 | 504.56 | 504.56 |
| 654 HPDESIGNJET 800 PLOTTER PR | 1/22/07 | 3,573.52 | 3,573.52 |
| 655 MBM 2602 SHREDDER | 2/01/07 | 734.98 | 734.98 |
| 656 MBM 2602 SHREDDER | 2/01/07 | 244.99 | 244.99 |
| 658 (2) SHARP QS1760 H CALCULATOR | 2/21/07 | 72.08 | 72.08 |
| 663 ELECTROLUX UPRIGHT VACUUM | 5/03/07 | 256.09 | 256.09 |
| 680 QUANTUM-DLT TAPE DRIVE | 8/30/07 | 684.99 | 684.99 |
| 681 DELL COMPUTER | 9/05/07 | 1,041.00 | 1,041.00 |
| 683 CARPET | 9/20/07 | 3,443.85 | 3,443.85 |
| 689 HEALTHWAY AIR PURIFIERS | 9/30/07 | 1,012.00 | 1,012.00 |
| 729 OFFICE CHAIR & MAT | 10/03/08 | 587.33 | 587.33 |
| 735 ALLIANCE BILLING SYSTEM & SOFTWARE | 12/05/08 | 28,104.85 | 28,104.85 |
| 742 LEXMARK PRINTER TRAY | 12/18/08 | 282.44 | 282.44 |
| 756 SHARP CALCULATOR | 1/16/09 | 171.19 | 171.19 |
| 759 SHARP CALCULATOR | 2/05/09 | 145.52 | 145.52 |
| 767 ALLIANCE SOFTWARE | 3/10/09 | 1,874.20 | 1,874.20 |
| 774 ALARM SYSTEM | 5/13/09 | 12,140.78 | 12,140.78 |
| 784 AUTOCLAD LT2010 PROGRAM | 7/13/09 | 585.85 | 585.85 |
| 785 NEWEGG COMPUTER | 7/13/09 | 3,228.87 | 3,228.87 |
| 789 SHARP CALCULATOR | 7/20/09 | 145.52 | 145.52 |
| 793 OFFICE FURNITURE | 9/04/09 | 444.70 | 444.70 |
| 802 CDW PRINTER | 12/14/09 | 1,417.26 | 1,417.26 |
| 803 APPLE COMPUTER | 12/16/09 | 3,292.25 | 3,292.25 |

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| 816 PRINTER | 5/03/10 | 149.78 | 149.78 |
| 819 DF-1000 AIR SUCTION FOLDER | 8/12/10 | 8,667.00 | 8,667.00 |
| 822 TABLE STAND FOR FOLDER | 8/17/10 | 150.25 | 150.25 |
| 829 (2) LAPTOP COMPUTERS | 9/09/10 | 5,054.02 | 5,054.02 |
| 845 ADI SECURITY | 11/11/10 | 490.60 | 490.60 |
| 846 NETWORK WEB CAM | 11/11/10 | 1,617.00 | 1,617.00 |
| 847 (2) DELL COMPUTERS | 12/08/10 | 3,881.13 | 3,881.13 |
| 857 DESK | 2/04/11 | 799.29 | 799.29 |
| 858 DELL COMPUTER | 2/07/11 | 1,768.61 | 1,768.61 |
| 871 CANON COMPACT COLOR SCA | 6/10/11 | 619.70 | 619.70 |
| 872 (2) DELL COMPUTERS | 6/13/11 | 5,556.54 | 5,556.54 |
| 879 DELL COMPUTER | 7/12/11 | 1,134.16 | 1,134.16 |
| 880 OFFICE CHAIR | 7/12/11 | 310.28 | 310.28 |
| 882 SERVER INSTALLATION | 7/31/11 | 1,254.00 | 1,254.00 |
| 884 OFFICE FURNITURE | 8/11/11 | 4,414.29 | 4,414.29 |
| 885 SERVER | 8/11/11 | 3,101.37 | 3,101.37 |
| 886 PRINTER | 8/11/11 | 265.81 | 265.81 |
| 887 COMPUTERS & SUPPLIES FOR | 8/11/11 | 6,076.51 | 6,076.51 |
| 888 KYOCERA TASKALFA COLOR | 8/11/11 | 9,854.70 | 9,854.70 |
| 890 COMPUTER PROGRAM | 8/17/11 | 253.82 | 253.82 |
| 893 KITCHEN CABINETS | 8/22/11 | 8,601.00 | 8,601.00 |
| 895 TABLE FOR LUNCH ROOM | 9/01/11 | 106.87 | 106.87 |
| 898 MIS ATLANTIC OPEN FRAME A | 9/15/11 | 725.00 | 725.00 |
| 907 KENMORE REFRIGERATOR | 9/30/11 | 2,270.51 | 2,270.51 |
| 908 CONFERENCE TABLE & CHAIR | 10/17/11 | 961.69 | 961.69 |
| 909 MICROWAVE | 10/18/11 | 364.98 | 364.98 |
| 911 OFFICE EQUIPMENT | 11/09/11 | 363.27 | 363.27 |
| 925 SAMSUNG TV SERIES 8000 | 4/25/12 | 8,427.00 | 8,427.00 |
| 926 AUDIO UPDATE | 5/21/12 | 206.64 | 206.64 |
| 927 CISCO 10 USER SECURITY APP | 6/08/12 | 354.98 | 354.98 |
| 928 AUDO CAD PROGRAM MAPRO | 7/14/12 | 525.00 | 525.00 |
| 929 COMPUTER EQUIPMENT | 8/07/12 | 2,778.87 | 2,778.87 |
| 930 ADDING MACHINE | 8/23/12 | 145.52 | 145.52 |
| 931 OFFICE CHAIR | 9/11/12 | 299.58 | 299.58 |
| 973 FILE CABINET | 11/12/12 | 870.45 | 870.45 |
| Office Furniture and Fixtures | | | 353,999.41 |

Power Operated Equipment

| | | | |
|--------------------------------|----------|-----------|-----------|
| 84 TRACTOR | 3/07/89 | 360.53 | 360.53 |
| 85 TRACTOR | 3/07/89 | 1,043.98 | 1,043.98 |
| 176 POWER OPERATED EQUIPMEN | 9/09/93 | 850.00 | 850.00 |
| 206 3/4 INT. 8340 FORD TRACTOR | 7/11/95 | 6,243.75 | 6,243.75 |
| 207 1/4 INT. 8340 FORD TRACTOR | 7/11/95 | 2,549.77 | 2,549.77 |
| 221 3/4 INT. ROLLER | 11/27/95 | 1,125.00 | 1,125.00 |
| 222 1/4 INT. ROLLER | 11/27/95 | 375.00 | 375.00 |
| 291 BORING MACHINE | 5/31/97 | 21,618.24 | 21,618.24 |
| 316 BRODERSON RT300 ROUGH CR | 1/27/98 | 38,850.00 | 38,850.00 |
| 321 VERMEER LAWN PLOW | 3/30/98 | 5,512.50 | 5,512.50 |

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|---------------------------------|----------|-----------|-------------------|
| 322 VERMEER LAWN PLOW | 3/31/98 | 16,537.50 | 16,537.50 |
| 326 VERMEER V-8550 TRENCHER | 5/05/98 | 63,698.00 | 63,698.00 |
| 342 EQUIPMENT | 12/10/98 | 1,092.50 | 1,092.50 |
| 345 BORING MACHINE | 12/29/98 | 15,362.55 | 15,362.55 |
| 373 BORING MACHINE IMPROVEM | 7/08/99 | 844.36 | 844.36 |
| 392 1/4 INT J.D. 310SE BACKHOE | 4/14/00 | 1,550.00 | 1,550.00 |
| 412 DRILLS | 1/16/01 | 394.76 | 394.76 |
| 447 J.D. 310 SG BACKHOE | 6/20/02 | 4,375.00 | 4,375.00 |
| 457 WACKER | 10/09/02 | 1,575.00 | 1,575.00 |
| 479 EQUIPMENT | 7/08/03 | 103.03 | 103.03 |
| 483 GAS COMPRESSOR | 8/11/03 | 1,322.13 | 1,322.13 |
| 511 BACKHOE | 3/01/04 | 2,500.00 | 2,500.00 |
| 552 J.D. BACKHOE | 7/19/05 | 8,625.00 | 8,625.00 |
| 553 J.D. BACKHOE | 7/19/05 | 2,875.00 | 2,875.00 |
| 646 2007 J.D. 310SG BACKHOE | 12/29/06 | 5,900.00 | 5,900.00 |
| 684 2008 J.D. 35D COMPACT EXCAV | 9/25/07 | 259.91 | 259.91 |
| 731 2009 J.D. 310SJ BACKHOE | 11/11/08 | 13,500.00 | 13,500.00 |
| 737 RODS FOR BASEMENTS | 12/06/08 | 481.82 | 481.82 |
| 738 MCELROY 28 PLASTIC FUSION | 12/08/08 | 13,910.00 | 13,910.00 |
| 741 CHAIN SLING FOR ROD BASKE | 12/17/08 | 510.51 | 510.51 |
| 761 STARTER ROD & DRIVE CHUC | 2/13/09 | 860.93 | 860.93 |
| 762 3" KANAFLEX HOSE 200' | 2/13/09 | 813.10 | 813.10 |
| 790 (3) 5.5 HONDA PUMPS | 8/10/09 | 585.33 | 585.33 |
| 883 2003 J.D. BUSHHOG | 8/01/11 | 14,750.00 | 14,750.00 |
| 940 TRANSMITTER & ISOLATOR B | 6/20/12 | 4,119.50 | 4,119.50 |
| Power Operated Equipment | | | <u>255,074.70</u> |

Stores Equipment

| | | | |
|-------------------------------|------------|----------|-----------------|
| 11 STORES EQUIPMENT | 6/30/1978 | 1,860.00 | 1,860.00 |
| 564 FUEL TANK | 9/20/2005 | 129.98 | 129.98 |
| 565 FUEL TANK | 9/20/2005 | 389.95 | 389.95 |
| 627 58 GAL FUEL TANK ON CRANE | 10/11/2006 | 337.87 | 337.87 |
| 628 58 GAL FUEL TANK ON CRANE | 10/11/2006 | 112.63 | 112.63 |
| 873 SHELVING | 6/13/2011 | 5,039.91 | 5,039.91 |
| Stores Equipment | | | <u>7,870.34</u> |

Tools and Shop Equipment

| | | | |
|-----------------------|----------|-----------|-----------|
| 15 TOOLS & SHOP | 6/30/83 | 42,395.34 | 42,395.34 |
| 22 TOOLS | 1/01/86 | 373.21 | 373.21 |
| 24 BACKHOE | 4/30/86 | 1,450.00 | 1,450.00 |
| 32 BORING MACHINE | 9/28/86 | 2,908.70 | 2,908.70 |
| 44 TOOLS | 12/31/86 | 24,515.34 | 24,515.34 |
| 46 WELDER | 1/28/87 | 2,904.40 | 2,904.40 |
| 47 BLUE PRINT MACHINE | 2/28/87 | 808.35 | 808.35 |
| 49 WELDING EQUIPMENT | 5/08/87 | 557.02 | 557.02 |
| 50 FUSION UNIT | 6/09/87 | 362.25 | 362.25 |
| 51 BACKHOE ADDITIONS | 6/09/87 | 1,647.72 | 1,647.72 |

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|------------------------------|----------|-----------|-----------|
| 57 TOOLS | 6/30/87 | 1,874.17 | 1,874.17 |
| 61 DOOR OPENER | 10/12/87 | 422.01 | 422.01 |
| 63 TOOLS | 12/31/87 | 19,476.47 | 19,476.47 |
| 80 TOOLS | 6/30/88 | 240.00 | 240.00 |
| 83 METER EQUIPMENT | 2/27/89 | 400.00 | 400.00 |
| 114 REFRIGERATOR | 3/14/91 | 627.81 | 627.81 |
| 134 TOOLS | 1/01/92 | 3,577.14 | 3,577.14 |
| 135 TOOLS | 1/01/92 | 529.83 | 529.83 |
| 138 TOOLS | 6/01/92 | 176.61 | 176.61 |
| 158 TOOLS | 3/10/93 | 1,732.33 | 1,732.33 |
| 160 TOOLS | 3/10/93 | 577.44 | 577.44 |
| 180 TOOLS | 4/08/94 | 282.16 | 282.16 |
| 181 TOOLS | 4/09/94 | 846.46 | 846.46 |
| 203 TOOLS | 12/08/94 | 1,524.53 | 1,524.53 |
| 210 TOOLS | 9/27/95 | 780.65 | 780.65 |
| 219 TOOLS | 10/12/95 | 270.99 | 270.99 |
| 220 TOOLS | 10/16/95 | 892.97 | 892.97 |
| 231 TRAILER | 1/02/96 | 173.06 | 173.06 |
| 232 ROLLER TRAILER | 1/02/96 | 57.69 | 57.69 |
| 234 SNOW BLOWER | 2/09/96 | 823.50 | 823.50 |
| 235 SNOW BLOWER | 2/09/96 | 274.50 | 274.50 |
| 236 ROLLER TRAILER | 2/19/96 | 519.18 | 519.18 |
| 237 ROLLER TRAILER | 2/19/96 | 173.07 | 173.07 |
| 239 GAS SURVEYOR DETECTOR | 3/08/96 | 1,900.43 | 1,900.43 |
| 240 GAS SURVEYOR DETECTOR | 3/08/96 | 633.48 | 633.48 |
| 241 BORING TOOLS | 3/11/96 | 2,349.48 | 2,349.48 |
| 242 BORING TOOLS | 3/11/96 | 783.16 | 783.16 |
| 245 RAM FOR PIPE BENDER | 5/30/96 | 367.22 | 367.22 |
| 260 BORING MACHINE | 8/14/96 | 4,567.50 | 4,567.50 |
| 266 BORING MACHINE | 9/09/96 | 9,940.35 | 9,940.35 |
| 269 LOCATOR | 10/11/96 | 4,078.99 | 4,078.99 |
| 271 PIPE LOCATOR | 10/31/96 | 995.81 | 995.81 |
| 278 WATER SYSTEM/BORING MAC | 11/08/96 | 819.81 | 819.81 |
| 279 BORING MACHINE | 11/08/96 | 231.60 | 231.60 |
| 280 TOOL BOX-INT'L | 11/14/96 | 810.90 | 810.90 |
| 281 LOCATORS | 12/10/96 | 98.04 | 98.04 |
| 283 LOCATOR | 12/10/96 | 294.10 | 294.10 |
| 284 TOOLS | 12/10/96 | 490.00 | 490.00 |
| 286 PIPE LOCATOR | 2/07/97 | 9,495.30 | 9,495.30 |
| 289 TOOLS | 4/15/97 | 498.78 | 498.78 |
| 292 SOIL PULVERIZER | 6/10/97 | 651.90 | 651.90 |
| 293 TOOLS | 6/10/97 | 266.39 | 266.39 |
| 308 TOOLS | 12/18/97 | 522.89 | 522.89 |
| 313 TRAILER | 12/31/97 | 5,132.59 | 5,132.59 |
| 324 PIPE TRAILER | 4/08/98 | 9,733.45 | 9,733.45 |
| 334 TOOLS | 9/30/98 | 3,658.61 | 3,658.61 |
| 338 DRILLTRACK RECEIVER & DA | 10/27/98 | 7,456.52 | 7,456.52 |
| 339 LOCATOR | 10/28/98 | 2,485.51 | 2,485.51 |
| 341 PIPE LOCATOR | 12/10/98 | 1,725.75 | 1,725.75 |

| | | | |
|--------------------------------|----------|-----------|-----------|
| 343 PIPE LOCATOR | 12/10/98 | 575.25 | 575.25 |
| 354 SCRAPER TOOL SET | 1/05/99 | 1,608.20 | 1,608.20 |
| 356 UNIVERSAL FUSION PROCESS | 2/09/99 | 2,939.23 | 2,939.23 |
| 357 #2LC PKG-UNIT,FCR,HTR,BUTT | 3/09/99 | 1,542.61 | 1,542.61 |
| 359 SHOVELS | 3/11/99 | 72.32 | 72.32 |
| 363 GLS-26 SQUEEZE TOOL | 4/01/99 | 2,328.75 | 2,328.75 |
| 364 GLS-26 SQUEEZE TOOL | 4/01/99 | 776.25 | 776.25 |
| 365 TOOLS | 4/06/99 | 276.56 | 276.56 |
| 366 MEASURING WHEEL | 4/06/99 | 60.90 | 60.90 |
| 367 FILTER POWER UNIT | 5/10/99 | 478.85 | 478.85 |
| 368 FILTER POWER UNIT | 5/10/99 | 159.62 | 159.62 |
| 369 TOOLS | 6/03/99 | 435.82 | 435.82 |
| 370 2500 GAL VERTICAL TANK | 7/06/99 | 230.17 | 230.17 |
| 371 2500 GAL VERTICAL TANK | 7/06/99 | 690.49 | 690.49 |
| 372 DIGITAL MULTIMETER | 7/08/99 | 55.07 | 55.07 |
| 374 WATER FILTER/BORING MACH | 7/09/99 | 509.33 | 509.33 |
| 375 TOOLS | 7/09/99 | 137.53 | 137.53 |
| 394 GASURVEYOR | 5/10/00 | 1,696.24 | 1,696.24 |
| 395 GASURVEYOR | 5/10/00 | 578.82 | 578.82 |
| 402 POSITIVE ACTION INDICATOR | 9/11/00 | 890.25 | 890.25 |
| 403 POSITIVE ACTION INDICATOR | 9/11/00 | 296.76 | 296.76 |
| 406 ASY VEH PUMP | 10/27/00 | 845.07 | 845.07 |
| 407 POWERMAX 900 WASHER | 10/27/00 | 3,062.44 | 3,062.44 |
| 410 TOOLS & SHOP EQUIPMENT-PS | 12/31/00 | 10,350.56 | 10,350.56 |
| 417 TANK TEST METER | 6/04/01 | 100.15 | 100.15 |
| 422 TANK TEST METER | 7/10/01 | 331.96 | 331.96 |
| 443 BOX SCRAPER | 4/10/02 | 150.00 | 150.00 |
| 444 RADIO DETECTION PXL-2 REC | 5/06/02 | 1,261.50 | 1,261.50 |
| 445 RADIO DETECTION PXL-2 REC | 5/06/02 | 420.50 | 420.50 |
| 446 2" MULTI-HEATER | 6/06/02 | 329.25 | 329.25 |
| 449 PIPE CUTTER | 8/08/02 | 365.72 | 365.72 |
| 473 TOOLS | 3/20/03 | 129.40 | 129.40 |
| 474 TRIMMER | 4/24/03 | 339.13 | 339.13 |
| 478 LADDER & TOOLS | 6/16/03 | 488.76 | 488.76 |
| 480 WEED EATER | 7/09/03 | 255.41 | 255.41 |
| 481 TOOLS | 7/24/03 | 218.94 | 218.94 |
| 485 MAKITA ROTARY HAMMER | 9/04/03 | 682.28 | 682.28 |
| 486 LEAK DETECTOR | 9/04/03 | 340.50 | 340.50 |
| 494 4" CATHODIC TEST STATION | 10/09/03 | 274.18 | 274.18 |
| 506 GAS COMPRESSOR | 12/08/03 | 6,709.87 | 6,709.87 |
| 514 GMI | 5/04/04 | 5,046.67 | 5,046.67 |
| 515 GMI | 5/31/04 | 1,682.22 | 1,682.22 |
| 517 TOOLS | 6/04/04 | 3,019.52 | 3,019.52 |
| 520 NG VEHICLE TANKS | 6/18/04 | 250.00 | 250.00 |
| 539 TOOLS | 1/01/05 | 140.44 | 140.44 |
| 540 CUTTER | 1/11/05 | 634.90 | 634.90 |
| 542 PULLEY | 3/01/05 | 74.19 | 74.19 |
| 543 STATIC MEASURING TOOL | 3/03/05 | 570.75 | 570.75 |
| 544 STATIC MEASURING TOOL | 3/03/05 | 190.25 | 190.25 |

| | | | |
|------------------------------|----------|----------|----------|
| 574 TOOLS | 12/12/05 | 293.74 | 293.74 |
| 575 (2) GENERATORS | 12/16/05 | 3,188.50 | 3,188.50 |
| 576 (2) HONDA GENERATORS | 12/16/05 | 1,187.50 | 1,187.50 |
| 584 TOOLS | 1/26/06 | 478.52 | 478.52 |
| 590 ODORATOR/CASE | 3/06/06 | 1,849.45 | 1,849.45 |
| 591 ODORATOR/CASE | 3/06/06 | 616.48 | 616.48 |
| 592 DRIVE CHUCK | 3/14/06 | 328.26 | 328.26 |
| 593 GAUGE | 3/14/06 | 98.43 | 98.43 |
| 594 SAVANNAH TOOL | 4/01/06 | 109.49 | 109.49 |
| 595 ONAN GENERATOR CLOCK | 4/01/06 | 227.86 | 227.86 |
| 596 PROBE | 4/06/06 | 65.72 | 65.72 |
| 597 FISHER METAL DETECTOR | 5/05/06 | 4,236.22 | 4,236.22 |
| 598 TORCH | 5/05/06 | 38.16 | 38.16 |
| 599 FISHER METAL DETECTOR | 5/05/06 | 1,412.08 | 1,412.08 |
| 601 SPADE | 6/02/06 | 35.38 | 35.38 |
| 603 TOOLS | 6/09/06 | 220.95 | 220.95 |
| 607 LADDER & SAW | 7/18/06 | 912.35 | 912.35 |
| 608 SOCKETS | 7/24/06 | 68.82 | 68.82 |
| 613 PIPE STAND | 8/04/06 | 162.07 | 162.07 |
| 616 MEASURING WHEEL | 9/06/06 | 104.72 | 104.72 |
| 618 MEASURING WHEEL | 9/06/06 | 34.91 | 34.91 |
| 623 SCOPE | 10/05/06 | 241.31 | 241.31 |
| 625 SCOPE | 10/05/06 | 80.44 | 80.44 |
| 630 TOOLS | 10/16/06 | 364.27 | 364.27 |
| 631 MISC. TOOLS | 10/16/06 | 121.42 | 121.42 |
| 635 EXTRACTOR SET | 11/08/06 | 68.36 | 68.36 |
| 636 EXTRACTOR SET | 11/08/06 | 22.79 | 22.79 |
| 637 TOOLS | 11/09/06 | 874.73 | 874.73 |
| 638 HAND TOOLS | 11/09/06 | 291.58 | 291.58 |
| 639 FLLOR JACK | 11/29/06 | 212.53 | 212.53 |
| 640 FLOOR JACK | 11/29/06 | 70.85 | 70.85 |
| 641 TORCH TOOL | 11/30/06 | 69.59 | 69.59 |
| 643 FLOOR JACK | 12/19/06 | 245.56 | 245.56 |
| 644 FLOOR JACK | 12/19/06 | 81.85 | 81.85 |
| 657 HP DESIGNJET 800 PRINTER | 2/09/07 | 1,191.18 | 1,191.18 |
| 659 LARGE WRENCHES | 3/07/07 | 197.16 | 197.16 |
| 660 MIGHTY PROBE 54" | 3/12/07 | 199.97 | 199.97 |
| 671 TOOLS | 6/11/07 | 1,082.94 | 1,082.94 |
| 692 SENSIT GOLD CGI | 11/13/07 | 834.75 | 834.75 |
| 693 HAND STAMP SET | 11/13/07 | 121.05 | 121.05 |
| 694 WET/DRY VACUUM | 11/13/07 | 273.22 | 273.22 |
| 695 2" LESTER WATER PUMP | 11/13/07 | 170.28 | 170.28 |
| 696 DIESEL FUEL PUMP | 11/14/07 | 402.80 | 402.80 |
| 704 ROTARY PUMP 10 GPM | 1/29/08 | 54.70 | 54.70 |
| 705 14" PIPE WRENCH | 1/31/08 | 42.37 | 42.37 |
| 708 TRANSFER FUEL TANK | 6/05/08 | 286.71 | 286.71 |
| 713 MISC. HAND TOOLS | 9/03/08 | 55.90 | 55.90 |
| 714 4' NYLON SLING | 9/06/08 | 112.69 | 112.69 |
| 715 4' SHOVEL & 6" PROBE | 9/09/08 | 107.21 | 107.21 |

| | | | |
|---------------------------------|----------|-----------|-------------------|
| 716 200' TAPE MEASURE | 9/11/08 | 96.29 | 96.29 |
| 717 RATCHET WRENCH | 9/16/08 | 63.29 | 63.29 |
| 732 LEVEL | 11/25/08 | 12.93 | 12.93 |
| 740 MEASURE TAPE | 12/17/08 | 64.89 | 64.89 |
| 755 MAKITA 2" CORE PIT | 1/12/09 | 250.17 | 250.17 |
| 760 HYDRAULIC SQUEEZE OFF TO | 2/05/09 | 10,183.04 | 10,183.04 |
| 763 BOLT CUTTER | 2/18/09 | 41.61 | 41.61 |
| 764 LENOX 5" BI-METAL HOLE SA | 2/20/09 | 85.43 | 85.43 |
| 766 (3) PIPE WRENCHES | 3/09/09 | 242.63 | 242.63 |
| 769 HAND TOOLS | 3/18/09 | 109.05 | 109.05 |
| 770 MCELROY HEATER BAG | 3/25/09 | 237.49 | 237.49 |
| 771 60" & 72" MIGHTY PROBES | 4/27/09 | 162.64 | 162.64 |
| 772 RIGID SR60 LINE LOCATOR | 4/28/09 | 2,902.91 | 2,902.91 |
| 773 (2) DIGITAL MEASURING WHE | 5/05/09 | 231.97 | 231.97 |
| 777 CASE FOE SEE-SNAKE | 6/05/09 | 421.06 | 421.06 |
| 778 (6) SCREWDRIVERS | 6/08/09 | 25.62 | 25.62 |
| 779 HAMMER & LEVEL | 6/08/09 | 31.07 | 31.07 |
| 780 WHEELBARROW & SHOVEL | 6/15/09 | 149.67 | 149.67 |
| 786 (4) LARGE TOOL BOXES | 7/13/09 | 1,840.68 | 1,840.68 |
| 787 HAND TOOLS | 7/13/09 | 463.38 | 463.38 |
| 791 CHAIN HOIST | 8/11/09 | 79.16 | 79.16 |
| 811 QUICK FIRE TORCH | 1/06/10 | 27.79 | 27.79 |
| 814 TORCH REPLACEMENT | 3/10/10 | 74.89 | 74.89 |
| 817 POWER WASHER | 6/08/10 | 278.19 | 278.19 |
| 820 3/8" GR 40 CHAIN | 8/16/10 | 470.80 | 470.80 |
| 835 TEXAS SEALER | 9/22/10 | 238.24 | 238.24 |
| 836 PIPECUTTER | 9/23/10 | 144.45 | 144.45 |
| 842 TOOLS | 10/11/10 | 62.98 | 62.98 |
| 862 KOBALT UTILITY MIXER | 2/15/11 | 283.92 | 283.92 |
| 863 HAND TRUCK | 3/04/11 | 284.29 | 284.29 |
| 866 GAS DETECTORS | 5/06/11 | 4,376.32 | 4,376.32 |
| 868 (2) LEGO 2 TON LIFTING EYE | 5/31/11 | 674.10 | 674.10 |
| 891 (2) MUELLER DRILLING MACHI | 8/18/11 | 7,438.38 | 7,438.38 |
| 892 (8) PIPE WRENCHES | 8/19/11 | 417.34 | 417.34 |
| 894 1" IMPACT & 6" EXTENSION | 8/31/11 | 722.31 | 722.31 |
| 897 MUELLER DRILLING MACHINE | 9/13/11 | 1,680.22 | 1,680.22 |
| 899 LASER GAS DETECTOR | 9/16/11 | 17,311.31 | 17,311.31 |
| 932 WAREHOUSE FAN | 7/16/12 | 699.99 | 699.99 |
| 933 GATE REMOTE | 7/16/12 | 239.76 | 239.76 |
| 934 MIKITA CORDLLSS 1/2' HAMER | 7/16/12 | 276.89 | 276.89 |
| 935 FLIR E60 THERM IMAGING IR C | 9/05/12 | 6,700.08 | 6,700.08 |
| 936 (2) VICKER PUMPS | 9/11/12 | 955.00 | 955.00 |
| 937 WATERPROOF VIDEO SYSTEM | 9/11/12 | 208.70 | 208.70 |
| 938 UNDERBODY TOOL BOX | 9/12/12 | 1,525.82 | 1,525.82 |
| 939 TOOLS | 9/19/12 | 2,021.61 | 2,021.61 |
| 974 GRINDERS | 12/10/12 | 352.98 | 352.98 |
| Tools and Shop Equipment | | | 327,476.20 |

Structures and Improvements

| | | | |
|-----------------------------|----------|------------|------------|
| 9 STRUCTURES & IMPROVEMEN | 6/30/75 | 1,953.00 | 1,953.00 |
| 64 ADD STRUCTURES & IMPROVE | 4/01/88 | 21,382.00 | 21,382.00 |
| 99 ADD STRUCTURES & IMPROVE | 2/01/90 | 1,096.28 | 1,096.28 |
| 223 HVAC BUILDING SHELL | 12/26/95 | 6,962.13 | 6,962.13 |
| 250 HVAC BUILDING SHELL | 6/30/96 | 1,964.72 | 1,964.72 |
| 287 STRUCTURES & IMPROVEMEN | 2/12/97 | 747.37 | 747.37 |
| 288 STRUCTURES & IMPROVEMEN | 2/12/97 | 249.13 | 249.13 |
| 384 STRUCTURES & IMPROVEMEN | 12/02/99 | 4,500.00 | 4,500.00 |
| 435 POLE BUILDING | 12/10/01 | 48,942.88 | 48,942.88 |
| 600 STRUCTURES & IMPROVEMEN | 5/25/06 | 520.00 | 520.00 |
| 667 BUILDING - JOHN & SARAH | 5/31/07 | 400,000.00 | 400,000.00 |
| 668 LAND - JOHN & SARAH | 5/31/07 | 65,000.00 | 65,000.00 |
| 706 STRUCTURES & IMPROVEMEN | 4/05/08 | 3,025.00 | 3,025.00 |
| 854 STRUCTURES & IMPROVEMEN | 12/31/10 | 4,906.98 | 4,906.98 |
| 877 STRUCTURES & IMPROVEMEN | 6/23/11 | 8,863.33 | 8,863.33 |
| 924 STRUCTURES & IMPROVEMEN | 6/30/12 | 24,818.01 | 24,818.01 |
| 968 STRUCTURES & IMPROVEMEN | 9/30/12 | 3,226.65 | 3,226.65 |

Structures and Improvements

598,157.48

Total Other General Plant Fully Depreciated

1,561,107.80

Boonville Natural Gas
Cause No. 45985
Fully Depreciated Items

House Regulator Install

| <u>Group</u> | <u>Property Description</u> | <u>Date in Service</u> | <u>Book Cost</u> | <u>OUCC Fully Depreciated Items</u> |
|--------------------------------------|-----------------------------|------------------------|------------------|---|
| 39 | HOUSE REGULATOR INSTALL | 12/31/86 | 4,900.00 | 4,900.00 |
| 73 | HOUSE REGULATOR INSTALL | 6/30/88 | 33.67 | 33.67 |
| House Regulator Installations | | | | 4,933.67 |

House Regulators

| | | | | |
|-------------------------|-----------------|----------|-----------|------------------|
| 7 | HOUSE REGULATOR | 6/30/70 | 10,298.19 | 10,298.19 |
| 38 | HOUSE REGULATOR | 12/31/86 | 21,449.78 | 21,449.78 |
| 72 | HOUSE REGULATOR | 6/30/88 | 1,068.51 | 1,068.51 |
| House Regulators | | | | 32,816.48 |

Mains

| | | | | |
|--------------|-------|----------|------------|---------------------|
| 2 | MAINS | 6/30/70 | 210,440.61 | 210,440.61 |
| 33 | MAINS | 12/31/86 | 795,996.18 | 795,996.18 |
| 52 | MAINS | 6/30/87 | 97,669.90 | 97,669.90 |
| 65 | MAINS | 6/30/88 | 68,496.79 | 68,496.79 |
| 67 | MAINS | 6/30/88 | 438,957.92 | 438,957.92 |
| 86 | MAINS | 6/30/89 | 47,318.56 | 47,318.56 |
| 91 | MAINS | 6/30/89 | 25,079.86 | 25,079.86 |
| Mains | | | | 1,683,959.82 |

Meter Installations

| | | | | |
|----------------------------|---------------------|----------|-----------|-------------------|
| 6 | METER INSTALLATIONS | 6/30/70 | 24,131.04 | 24,131.04 |
| 37 | METER INSTALLATIONS | 12/31/86 | 51,766.15 | 51,766.15 |
| 56 | METER INSTALLATIONS | 6/30/87 | 6,301.76 | 6,301.76 |
| 71 | METER INSTALLATIONS | 6/30/88 | 10,087.64 | 10,087.64 |
| 77 | METER INSTALLATIONS | 6/30/88 | 1,963.96 | 1,963.96 |
| 90 | METER INSTALLATIONS | 6/30/89 | 8,887.77 | 8,887.77 |
| 95 | METER INSTALLATIONS | 6/30/89 | 2,919.16 | 2,919.16 |
| Meter Installations | | | | 106,057.48 |

Meters

| | | | | |
|----|--------|----------|------------|------------|
| 5 | METERS | 6/30/70 | 43,707.71 | 43,707.71 |
| 36 | METERS | 12/31/86 | 135,843.61 | 135,843.61 |
| 55 | METERS | 6/30/87 | 11,631.08 | 11,631.08 |
| 70 | METERS | 6/30/88 | 19,866.58 | 19,866.58 |
| 76 | METERS | 6/30/88 | 6,724.41 | 6,724.41 |
| 89 | METERS | 6/30/89 | 17,106.38 | 17,106.38 |
| 94 | METERS | 6/30/89 | 17,159.00 | 17,159.00 |

Meters**Regulating Stations Equipment**

| | | | |
|--------------------------------------|----------|-----------|-------------------|
| 3 REGULATING STATIONS EQUI | 6/30/70 | 18,735.90 | 18,735.90 |
| 34 REG. STATIONS | 12/31/86 | 73,656.53 | 73,656.53 |
| 53 REG. STATIONS | 6/30/87 | 1,858.69 | 1,858.69 |
| 68 REG. STATIONS | 6/30/88 | 48,126.91 | 48,126.91 |
| 87 REG. STATIONS | 6/30/89 | 1,796.35 | 1,796.35 |
| 92 REGULATING STATIONS EQUI | 6/30/89 | 96.00 | 96.00 |
| Regulating Stations Equipment | | | <u>144,270.38</u> |

Services

| | | | |
|-----------------|----------|------------|-------------------|
| 4 SERVICES | 6/30/70 | 53,765.18 | 53,765.18 |
| 35 SERVICES | 12/31/86 | 175,582.99 | 175,582.99 |
| 54 SERVICES | 6/30/87 | 18,476.22 | 18,476.22 |
| 69 SERVICES | 6/30/88 | 27,919.06 | 27,919.06 |
| 75 SERVICES | 6/30/88 | 4,303.04 | 4,303.04 |
| 88 SERVICES | 6/30/89 | 15,539.74 | 15,539.74 |
| 93 SERVICES | 6/30/89 | 8,382.37 | 8,382.37 |
| Services | | | <u>303,968.60</u> |

Other Equipment

| | | | |
|------------------------|----------|----------|-----------------|
| 40 OTHER EQUIPMENT | 12/31/86 | 6,018.81 | 6,018.81 |
| 74 OTHER EQUIPMENT | 6/30/88 | 338.78 | 338.78 |
| Other Equipment | | | <u>6,357.59</u> |

Structures and Improvements General

| | | | |
|--|----------|-----------|------------------|
| 8 STRUCTURES | 6/30/75 | 29,702.79 | 29,702.79 |
| 30 STRUCTURES | 6/30/86 | 7,145.57 | 7,145.57 |
| 41 TILE FLOOR | 12/31/86 | 735.00 | 735.00 |
| 66 STRUCTURES | 6/30/88 | 10,135.86 | 10,135.86 |
| Structures and Improvements - General | | | <u>47,719.22</u> |

Total Distribution Plant Fully Depreciated

2,582,122.01

BOONVILLE NATURAL GAS CORPORATION

Cause No. 45985-U

Payroll Taxes

To adjust taxes other than income taxes for payroll taxes

| | |
|---|------------------------|
| OUCC Payroll Wage Increase (Attachment OUCC-7, page 1.) | \$ 113,760 |
| Less Wage Increase for Contracted Employees | <u>(14,686)</u> |
| Total Payroll Wage Increase for Payroll Tax Calculation | 99,074 |
| FICA Tax Rate | <u>7.65%</u> |
| OUCC Adjustment - Increase/(Decrease) | <u><u>\$ 7,579</u></u> |

- Q 7.6: Referring to Applicant's use of Apple Contracting Corp. for contract labor:
- a. Please provide the contracts with Apple Contracting Corp. for the calendar years 2022 and 2023.
 - b. Please explain why Applicant is paying paid time off for contract employees.
 - c. Please explain why Applicant is paying holiday pay for contract employees.
 - d. Does Applicant pay payroll taxes on contract labor, or does Apple Contracting Corp. pay the payroll taxes for those contract employees?

- A 7.6:
- a. The requested contract has been attached.
 - b. Petitioner pays PTO and Holiday for these contract employees because they work sufficient hours to warrant it and market expectations demand that it does so. Petitioner has paid PTO and Holiday pay to its contract customer service employees for many years.
 - c. See answer to question 7.6 b
 - d. Apple contracting pays the payroll tax for these employees.

Boonville Natural Gas Corporation
Cause No. 45985-U
Property Tax Adjustment

| | |
|---|-------------------------|
| Property taxes paid 2022 for 2021 | \$ 90,890 |
| Net book value of Utility Plant in Service 2021 | <u>7,176,943</u> |
| | |
| Average weighted property tax rate | 0.01266 |
| Net book value of Utility Plant in Service 12/31/22 | <u>\$ 8,050,692</u> |
| | |
| Estimated proforma property taxes | \$ 101,955 |
| Test Year | <u>90,722</u> |
| | |
| OUCC Increase/(Decrease) in Property Taxes | <u><u>\$ 11,232</u></u> |

Q 4.18: Referencing the Small Utility Rate Application, Detail of Adjustments, page 5, relating to the Property Tax Adjustment:

- a. Please explain how the average weighted property tax rate of 0.016064 was calculated.
- b. Please provide the calculation used to calculate the average weighted property tax rate.

A 4.18: **The amount was included in error the weighted average property tax rate should be \$0.01266 calculated as property taxes paid divided by total value of utility plant in service.**

Boonville Natural Gas Corporation
Cause No. 45985-U
Original Cost Rate Base as of December 31, 2022

| <u>Line Number</u> | <u>Description</u> | <u>Test Year Ended 12/31/2022</u> |
|------------------------|--|---------------------------------------|
| 1 | Utility Plant in Service as of December 31, 2022 | \$ 18,430,846 |
| 1a | Contribution in Aid of Construction (Net) | (1,449,445) |
| 2 | Less: Accumulated Depreciation | <u>(10,380,154)</u> |
| 3 | Net Gas Plant In Service | <u>\$ 6,601,247</u> |
| 5 | Add: Working Capital (O&M Expenses / 8) | 216,056 |
| 6 | Add: Materials and Supplies (13 Month Average) | <u>141,155</u> |
| 7 | Total Original Cost Rate Base | <u>\$ 6,958,458</u> |

- Q 3.23:** Referring to Original Cost Rate Base:
- a. Please confirm in the Cause No. 45215 settlement, Applicant reduced rate base for a “Contribution in Aid of Construction” in the amount of (\$1,830,149). This amount was comprised of Account 271-000: Contribution in Aid of Construction of (\$2,817,212) and Account 271-010: Accum. Amortization of CIA of \$987,063.
 - b. If subpart a. is not confirmed, please explain what amounts for Contributions in Aid of Construction were included in the settlement agreement for Cause No. 45215, with supporting documentation.
 - c. Please confirm Applicant’s trial balance provided in this case shows the following: Account 271-000: Contribution in Aid of Construction with a balance of (\$2,817,212) and Account 271-010: Accum. Amortization of CIA with a balance of \$1,367,767.91 as of 12/31/22.
 - d. If subpart c. is not confirmed, please provide the balances in accounts 271-000 and 271-010 as of 12/31/22.
 - e. If subpart c. is confirmed, please explain why rate base in this case has not been reduced by the net amount of \$1,449,445 for Contributions in Aid of Construction.
 - f. Please explain how the Contribution in Aid of Construction annual amortization expense is calculated and provide the annual amortization expense for account 271-010: Contributions in Aid of Construction for 2019, 2020, 2021, and 2022.

A:

- a. Confirmed
- b. N/A
- c. Confirmed
- d. N/A
Boonville acknowledges that rate base in this case should have been reduced by the net amount of \$1,449,445 for Contributions in Aid of Construction.
- e. Annual amortization expense is calculated using a straight-line method based on estimated lives of associated utility plant in service. Amortization for the years 2019 through 2022 was \$84,601 each year.

Boonville Natural Gas Corporation
Cause No. 45985-U
Capital Structure and Synchronized Interest

| Description | Amount | Percent of Total | Cost | Weighted Cost |
|---|----------------------------|------------------------|--------|---------------------|
| Common Equity | \$8,664,248 | 75.27% | 10.10% | 7.60% |
| Customer Deposits | 368,728 | 3.20% | 6.00% | 0.19% |
| Deferred Tax | 1,906,325 | 16.56% | 0.00% | 0.00% |
| Excess Accumulated Deferred Income Taxes, Net of Amortization | <u>570,994</u> | <u>4.96%</u> | 0.00% | <u>0.00%</u> |
| Total | <u><u>\$11,510,295</u></u> | <u><u>100.00%</u></u> | | <u><u>7.79%</u></u> |

Synchronized Interest

| Description | Amount | Percent of Total | Cost | Weighted Cost | Weighted Cost of Debt |
|-------------------|-------------------------|------------------------|-------|---------------------|--------------------------|
| Customer Deposits | <u>368,728</u> | <u>3.20%</u> | 6.00% | <u>0.19%</u> | <u>0.19%</u> |
| Total | <u><u>\$368,728</u></u> | <u><u>3.20%</u></u> | | <u><u>0.19%</u></u> | <u><u>0.19%</u></u> |

Rate base \$6,958,458
Weighted Cost of Debt 0.19%

Synchronized interest \$13,221

Q 2.3: Please provide a list of current customer deposits that ties to account 235-000 as of the end of the test year, including the amount and the date the deposit was received.

A: See attached.

| Account Number | Name | Type | Cycle | Service | Status | Deposit Receipt # | Deposit Date | Deposit Amount | Refundable Amount | Interest Thru Date | Deposit Interest | Interest Payable |
|------------------------------|------|------|-------|---------------------|-----------|-------------------|--------------|----------------|-------------------|--------------------|------------------|------------------|
| Totals For Route 0022 | | | | Service Type | | | | | | | | |
| | | | | GA Gas | | | | \$7,801.87 | \$7,801.87 | | \$355.15 | \$0.00 |
| | | | | | | | | \$7,801.87 | \$7,801.87 | | \$355.15 | \$0.00 |
| | | R | 01 | GA Gas | 01 Active | | 01/21/15 | \$402.66 | \$402.66 | | \$0.00 | \$0.00 |
| | | R | 01 | GA Gas | 01 Active | | 02/16/04 | \$160.00 | \$160.00 | | \$0.00 | \$0.00 |
| | | R | 01 | GA Gas | 01 Active | | 06/15/11 | \$379.79 | \$379.79 | | \$0.00 | \$0.00 |
| | | R | 01 | GA Gas | 01 Active | | 07/22/21 | \$255.82 | \$255.82 | | \$0.00 | \$0.00 |
| Totals For Route 0023 | | | | Service Type | | | | | | | | |
| | | | | GA Gas | | | | \$1,198.27 | \$1,198.27 | | \$0.00 | \$0.00 |
| | | | | | | | | \$1,198.27 | \$1,198.27 | | \$0.00 | \$0.00 |
| Report Totals | | | | Service Type | | | | | | | | |
| | | | | GA Gas | | | | \$238,822.15 | \$238,822.15 | | \$5,575.16 | \$0.00 |
| | | | | | | | | \$238,822.15 | \$238,822.15 | | \$5,575.16 | \$0.00 |

Total Customers: 667

Total Services: 667

- Q 5.2:** In response to OUCC Informal DR 2.3, Applicant provided its Deposit Report as of December 31, 2022.
- a. Please explain why this listing with a balance of \$238,822.15 does not match customer deposits of \$368,728 in account 235-000 as of December 31, 2022 per the general ledger.
 - b. If Applicant provided an incorrect report, please provide a corrected report that ties to Account 235-000 in the general ledger as of December 31, 2022.
 - c. If Applicant does not have a report that ties to Account 235-000 as of December 31, 2022, please explain why not.

Response by Lynnette Lewellyn:

- a. and b. **An incorrect report was sent in response to DR 2.3. The actual ending balance for account 235-000 on December 31, 2022 was \$381,267.97 in the general ledger. A General ledger for that account for 2022 is attached. The correct Deposit Report which was run Jan 3, 2023 for December, 2022 is also attached. The deposit report attached shows the Alliance balance of \$327,357.49 at the end of 2022.**
- c. **The Deposit Report generated by Alliance does not match the general ledger due to various entries in Alliance which in some cases do not generate a corresponding journal entry in QuickBooks to keep the two balances equal. This is a cumulative error since the adoption of this version of Alliance in 2009. It is not possible to go back to discover all the sources of difference to make the accounts balance. There are literally dozens of actions each month which can cause a small imbalance but which cannot be found in order to correct or offset them in QuickBooks. We will be changing to the newest version of Alliance as soon as United Systems is able to work it in, which should refine the processes to allow the accounts to stay balanced with each other. We are currently on a waiting list of about 1 year to receive the conversion. We use the balance in Alliance at all times to determine customer deposit status.**

| Account Number | Name | Type | Cycle | Service | Status | Deposit Receipt # | Deposit Date | Deposit Amount | Refundable Amount | Interest Thru Date | Deposit Interest | Interest Payable |
|------------------------------|------|------|-------|---------------------|--------|-------------------|--------------|---------------------|---------------------|--------------------|-------------------|------------------|
| Totals For Route 0023 | | | | Service Type | | | | | | | | |
| | | | | GA Gas | | | | \$2,286.18 | \$2,286.18 | | \$0.00 | \$0.00 |
| | | | | | | | | <u>\$2,286.18</u> | <u>\$2,286.18</u> | | <u>\$0.00</u> | <u>\$0.00</u> |
| Report Totals | | | | Service Type | | | | | | | | |
| | | | | GA Gas | | | | \$327,357.49 | \$327,357.49 | | \$7,506.95 | \$0.00 |
| | | | | | | | | <u>\$327,357.49</u> | <u>\$327,357.49</u> | | <u>\$7,506.95</u> | <u>\$0.00</u> |

Total Customers: 1075

Total Services: 1075

- Q 4.19:** Referencing Applicant's Response to OUCC Informal Data Request 3.25:
- a. Please verify the excess accumulated deferred income taxes that was agreed to be refunded to customers in the Cause No. 45215 settlement was \$729,280 instead of \$914,604, as shown on page 3 of the settlement agreement in that Cause, which states: "The Parties acknowledge that the regulatory liability created on Petitioner's books was an original estimate of potential EADIT refund and agree that the actual EADIT refund is \$729,280."
 - b. Please confirm Applicant has been amortizing excess accumulated deferred income taxes from 2018 through 2022. If confirmed, please provide the journal entry used to amortize EADIT each year. If not confirmed, please explain why not.

- A 4.19:**
- a. **Verified**
 - b. **Excess accumulated deferred income taxes has not be amortized. This is an error resulting from a miscommunication among accountants and will be corrected going forward and in this filing.**

Boonville Natural Gas Corporation**Cause No. 45985-U****Excess Accumulated Deferred Income Taxes, Net of Amortization**

| | | |
|---|-----------|----------------|
| Amount per Cause No. 45215 | \$ | 729,280 |
| Annual Amortization | | |
| 2019 (New rates in effect November 2019, so 2 months of amortization) | | (8,331) |
| 2020 | | (49,985) |
| 2021 | | (49,985) |
| 2022 | | (49,985) |
| | | <hr/> |
| EADIT, Net of Amortization | \$ | 570,994 |
| | | <hr/> <hr/> |

Boonville/Chandler Natural Gas Corporation

Customer Rebate Program

| | |
|-------------------------------------|----------|
| Annual Funding per NTA Order | \$ 6,500 |
|-------------------------------------|----------|

| | | | | | |
|---|----|-----------------|---|----|------------------|
| Energy Star Appliance | \$ | 7,620 | Energy Star Appliance | \$ | 16,100 |
| Rebates Fiscal Year Ended September 2008 | | <u>\$ 7,620</u> | Rebates Fiscal Year as of June 2016 | | <u>\$ 16,100</u> |
| Energy Star Appliance | \$ | 3,310 | Energy Star Appliance | \$ | 13,025 |
| Rebates Fiscal Year as of June 2009 | | <u>\$ 3,310</u> | Rebates Fiscal Year as of June 2017 | | <u>\$ 13,025</u> |
| Energy Star Appliance | \$ | 6,780 | Energy Star Appliance | \$ | 9,375 |
| Rebates Fiscal Year as of June 2010 | | <u>\$ 6,780</u> | Rebates Fiscal Year as of June 2018 | | <u>\$ 9,375</u> |
| Energy Star Appliance | \$ | 5,520 | Energy Star Appliance | \$ | 7,375 |
| Rebates Fiscal Year as of June 2011 | | <u>\$ 5,520</u> | Rebates Fiscal Year as of June 2019 | | <u>\$ 7,375</u> |
| Energy Star Appliance | \$ | 7,300 | Energy Star Appliance | \$ | 6,125 |
| Rebates Fiscal Year as of June 2012 | | <u>\$ 7,300</u> | Rebates Fiscal Year as of June 2020 | | <u>\$ 6,125</u> |
| Energy Star Appliance | \$ | 200 | Energy Star Appliance | \$ | 9,425 |
| Rebates Fiscal Year as of June 2013 | | <u>\$ 200</u> | Rebates Fiscal Year as of June 2021 | | <u>\$ 9,425</u> |
| Energy Star Appliance | \$ | - | Energy Star Appliance | \$ | 5,400 |
| Rebates Fiscal Year as of June 2014 | | <u>\$ -</u> | Rebates Fiscal Year as of June 2022 | | <u>\$ 5,400</u> |
| Energy Star Appliance | \$ | 2,800 | Energy Star Appliance | \$ | 5,000 |
| Rebates Fiscal Year as of June 2015 | | <u>\$ 2,800</u> | Rebates Fiscal Year as of June 2023 | | <u>\$ 5,000</u> |
| | | | Grand Total Rebates Returned | \$ | 105,355 |
| | | | Total NTA Funding (\$3,100 per year) | | 104,000 |
| | | | Accumulated Customer Rebate Pool | \$ | <u>(1,355)</u> |

Q 3.1: Referencing the Comparison of Margins at Present and Proposed Rates page of Applicant's filing, please provide the number of Tariff "ATS" customer service charges, and please explain the process used to determine the number of Tariff "ATS" customer service charges each year.

A: A customer service charge for Tariff "ATS" was inadvertently included. There is no customer service charge under this Tariff. Given there is no customer service charge, there is no process used to determine the number of Tariff "ATS" customer service charges each year.

Q 3.2: Please explain why the proposed monthly customer service charge is included for Tariff Rate "ATS" customers, when in the past it has been \$0.

A: See response to OUCC Informal DR Q 3.1.

Q 3.3: Exhibit A, page 1 of Applicant's Small Utility Rate Application indicates the number of Tariff Rate "CS" customers is 374. However, on the Comparison of Margins at Present and Proposed Rates page of Applicant's filing, Applicant indicates there are 2,998 bills for Group 1 and 2,039 bills for Group 2 Tariff CS customers, which amounts to 420 Tariff CS customers. In response to OUCC Informal DR 1.6, Applicant indicated it had 413 Tariff CS customers as of December 31, 2022. Please provide a detailed explanation of the difference between these three numbers of customers and indicate the impact this difference has on the revenue requirement.

A: Boonville acknowledges that the 374 customers indicated on page 1 of Applicant's Small Utility Rate Application is incorrect. The 413 customers indicated in response to OUCC Informal DR 1.6 is correct. Boonville, however, believes additional explanation is needed regarding how the number of customers is determined. There is a difference between number of customers under any given tariff and the number of bills issued under the same tariff throughout the year. This is because some customers utilize different tariffs depending upon the time of year. In addition to the Application, this information was provided in Workpaper Adj Step Rate filed on November 11, 2023 and served on the OUCC. Regarding Tariff Rate "CS", the equivalent of bills sent is 420, however per the detail of the workpaper, the customer counts fluctuate throughout the year. This workpaper supports the specific numbers on the schedule of present and proposed rates found in the Application as filed.

Q 3.4: Exhibit A, page 1 of Applicant's Small Utility Rate Application indicates the number of Tariff Rate "RS" customers is 4,598. However, on the Comparison of Margins at Present and Proposed Rates page of Applicant's filing, Applicant indicates there are 55,469 bills for Tariff RS customers, which amounts to 4,622 Rate RS customers. In response to OUCC Informal DR 1.6, Applicant indicated it had 4,662 Rate RS customers as of December 31, 2022. Please provide a detailed explanation of the difference between these three numbers of customers and indicate the impact this difference has on the revenue requirement.

A: Boonville acknowledges that the 4,598 customers indicated on page 1 of Applicant's Small Utility Rate Application is incorrect. The 4,662 customers indicated in response to OUCC Informal DR 1.6 is correct. As with the response to OUCC informal DR 3.3, Boonville, however, believes additional explanation is needed regarding how the number of customers is determined. There is a difference between number of customers under any given tariff and the number of bills issued under the same tariff throughout the year. This is because some customers utilize different tariffs depending upon the time of year. In addition to the Application, this information was provided in Workpaper Adj Step Rate filed on November 11, 2023 and served on the OUCC. Regarding Tariff Rate "RS", the equivalent of bills sent is 55,469, however per the detail of the workpaper, the customer counts fluctuate throughout the year. This workpaper supports the specific numbers on the schedule of present and proposed rates found in the Application as filed.

Q 3.5: Exhibit A, page 1 of Applicant's Small Utility Rate Application indicates the number of Industrial customers is 1. However, on the Comparison of Margins at Present and Proposed Rates page of Applicant's filing, Applicant indicates there are 0 bills for

Tariff ATS customers. Please provide a detailed explanation of the difference between these two numbers of customers and indicate the impact this difference has on the revenue requirement.

A: The Comparison of Margins at Present and Proposed Rates page of Applicant's filing does not indicate that there are 0 bills for Tariff ATS customers, but that there was 8 bills throughout the year issued under that tariff. As explained in response to OUCC informal DR 3.3 and 3.4, there is a difference between number of customers under any given tariff and the number of bills issued under the same tariff throughout the year. This is because some customers utilize different tariffs depending upon the time of year. In addition to the Application, this information was provided in Workpaper Adj Step Rate filed on November 11, 2023 and served on the OUCC. Page 1 of Applicant's Small Utility Rate Application is correct regarding there being 1 Industrial customer.

Q 4.5: Referring to Applicant's proposed customer service charge increase, please explain why the residential customer service charge rate increased by 8.696%, while the commercial service charge rate for Group 1 customers increased by 26.775%, and the commercial service charge rate for Group 2 customers increased by 14.907%.

A 4.5: **Service charges were set according to applicant's judgment of what seemed reasonable as well as comparisons to other utilities in the state.**

Q 4.6: Referring to Applicant's proposed overall rate increase, please explain why an equal overall rate increase was not applied to each customer class. For example, Applicant's overall increase to residential customers is 39.22%, the overall increase to commercial customers is 51.37%, and the overall increase to rate ATS customers is 69.17%.

A4.6: **After calculation of the new customer service charge revenue the remaining amount was evenly applied to all customer classes energy charges.**

BOONVILLE NATURAL GAS CORPORATION
#45985-U RATE CASE

[OUCC]

ATTACHMENT 24 CALCULATION OF TOTAL BILL IMPACT AFTER IURC CONFERENCE USING AFTER IURC CONFERENCE CONSUMPTION AND UTILITY PROVIDED CUSTOMER NUMBERS

| Line No. | Description | Number of Bills (1) | Customer Numbers (2) | Billing Quantities (therms) (3) | Average Use (therm/cust) (4) | Present Rates (\$/therm) (5) | Present Average Customer Bill (6) | Proposed Rates (\$/therms) (7) | Proposed Average Customer Bill (8) | Increase in Average Customer Bill (9) | Percent (10) |
|----------|------------------------|------------------------|-------------------------|------------------------------------|---------------------------------|---------------------------------|--------------------------------------|-----------------------------------|---------------------------------------|--|-----------------|
| | Tariff RS | | | | | | | | | | |
| 1 | Service Charge | 55,465 | 4,623 | | | \$ 13.80 | \$ 13.80 | \$ 15.00 | \$ 15.00 | \$ 1.20 | 8.70% |
| 2 | First 100 therms | | | 2,261,795 | 489.248324 | \$ 0.44556 | \$ 217.99 | \$ 0.77072 | \$ 377.07 | \$ 159.08 | 72.98% |
| 3 | Over 100 therms | | | 451,243 | 97.608263 | \$ 0.37320 | \$ 36.43 | \$ 0.64556 | \$ 63.01 | \$ 26.58 | 72.98% |
| 4 | Total Therms and Bills | | | 2,713,038 | 586.856587 | | \$ 268.22 | | \$ 455.09 | \$ 186.87 | 69.67% |
| | Tariff CS | | | | | | | | | | |
| 5 | Service Charge Group 1 | 2,989 | 250 | | | \$ 19.72 | \$ 19.72 | \$ 25.00 | \$ 25.00 | \$ 5.28 | 26.77% |
| 6 | First 100 therms | | | 245,609 | 594.694915 | \$ 0.32893 | \$ 195.61 | \$ 0.51223 | \$ 304.62 | \$ 109.01 | 55.73% |
| 7 | Over 100 therms | | | 1,494,725 | 3,619 | \$ 0.26060 | \$ 943.16 | \$ 0.40582 | \$ 1,468.74 | \$ 525.58 | 55.73% |
| 8 | Total Therms and Bills | | | 1,740,334 | 4,214 | | \$ 1,158.49 | | \$ 1,798.36 | \$ 639.87 | 55.23% |
| | Tariff CS | | | | | | | | | | |
| 9 | Service Charge Group 2 | 1,946 | 163 | | | \$ 39.44 | \$ 39.44 | \$ 45.00 | \$ 45.00 | \$ 5.56 | 14.10% |
| 10 | First 100 therms | | | 245,609 | 594.694915 | \$ 0.32893 | \$ 195.61 | \$ 0.51223 | \$ 304.62 | \$ 109.01 | 55.73% |
| 11 | Over 100 therms | | | 1,494,725 | 3,619 | \$ 0.26060 | \$ 943.16 | \$ 0.40582 | \$ 1,468.74 | \$ 525.58 | 55.73% |
| 12 | Total Therms and Bills | | | 1,740,334 | 4,214 | | \$ 1,178.21 | | \$ 1,818.36 | \$ 640.15 | 54.33% |
| | Tariff ATS | | | | | | | | | | |
| 13 | Service Charge | 9 | 1 | | | \$ - | \$ - | \$ - | \$ - | \$ - | - |
| 14 | All Dth | | | 29,331 | 29,331 | \$ 0.12638 | \$ 3,706.85 | \$ 0.18658 | \$ 5,472.58 | \$ 1,765.73 | 47.63% |
| 15 | Total Therms and Bills | | | 29,331 | 29,331 | | \$ 3,706.85 | | \$ 5,472.58 | \$ 1,765.73 | 47.63% |
| | Tariff STS | | | | | | | | | | |
| 16 | Service Charge Group 1 | 0 | 0 | | | \$ 19.72 | \$ - | \$ 25.00 | \$ - | \$ - | - |
| 17 | Service Charge Group 2 | 0 | 0 | | | \$ 39.44 | \$ - | \$ 45.00 | \$ - | \$ - | - |
| 18 | First 1,000 therms | | | 0 | | \$ 0.32893 | \$ - | \$ 0.50365 | \$ - | \$ - | - |
| 19 | Over 1,000 therms | | | 0 | | \$ 0.26060 | \$ - | \$ 0.39902 | \$ - | \$ - | - |
| 20 | Total Therms and Bills | | | 0 | | | \$ - | | \$ - | \$ - | - |

(1) This bill impact is calculated using Applicant's consumption provided after the Commission meeting and Applicant's customer numbers provided after the Commission meeting.

**BOONVILLE NATURAL GAS CORPORATION
#45985-U RATE CASE**

[OUCC]

ATTACHMENT 25 OUCC CALCULATION OF TOTAL BILL IMPACT WITH AFTER IURC CONFERENCE CODE SUMMARY CONSUMPTION AND DR CORRECTED CUSTOMER NUMBERS

| Line No. | Description | Number of Bills (1) | Customer Numbers (2) | Billing Quantities (therms) (3) | Average Use (therm/cust) (4) | Present Rates (\$/therm) (5) | Present Average Customer Bill (6) | Proposed Rates (\$/therms) (7) | Proposed Average Customer Bill (8) | Increase in Average Customer Bill (9) | Percent (10) |
|------------|------------------------|------------------------|-------------------------|------------------------------------|---------------------------------|---------------------------------|--------------------------------------|-----------------------------------|---------------------------------------|--|-----------------|
| Tariff RS | | | | | | | | | | | |
| 1 | Service Charge | 55,944 | 4,662 | | | \$ 13.80 | \$ 13.80 | \$ 15.00 | \$ 15.00 | \$ 1.20 | 8.70% |
| 2 | First 100 therms | | | 2,261,795 | 485.155513 | \$ 0.44556 | \$ 216.17 | \$ 0.77072 | \$ 373.92 | \$ 157.75 | 72.98% |
| 3 | Over 100 therms | | | 451,243 | 96.7917203 | \$ 0.37320 | \$ 36.12 | \$ 0.64556 | \$ 62.48 | \$ 26.36 | 72.98% |
| 4 | Total Therms and Bills | | | 2,713,038 | 581.947233 | | \$ 266.09 | | \$ 451.40 | \$ 185.32 | 69.64% |
| Tariff CS | | | | | | | | | | | |
| 5 | Service Charge Group 1 | 3,012 | 251 | | | \$ 19.72 | \$ 19.72 | \$ 25.00 | \$ 25.00 | \$ 5.28 | 26.77% |
| 6 | First 100 therms | | | 367,210 | 889.128329 | \$ 0.32893 | \$ 292.46 | \$ 0.51223 | \$ 455.44 | \$ 162.98 | 55.73% |
| 7 | Over 100 therms | | | 1,672,271 | 4,049 | \$ 0.26060 | \$ 1,055.19 | \$ 0.40582 | \$ 1,643.20 | \$ 588.01 | 55.73% |
| 8 | Total Therms and Bills | | | 1,748,736 | 4,938 | | \$ 1,367.37 | | \$ 2,123.64 | \$ 756.26 | 55.31% |
| Tariff CS | | | | | | | | | | | |
| 9 | Service Charge Group 2 | 1,944 | 162 | | | \$ 39.44 | \$ 39.44 | \$ 45.00 | \$ 45.00 | \$ 5.56 | 14.10% |
| 10 | First 100 therms | | | 367,210 | 889.128329 | \$ 0.32893 | \$ 292.46 | \$ 0.51223 | \$ 455.44 | \$ 162.98 | 55.73% |
| 11 | Over 100 therms | | | 1,672,271 | 4,049 | \$ 0.26060 | \$ 1,055.19 | \$ 0.40582 | \$ 1,643.20 | \$ 588.01 | 55.73% |
| 12 | Total Therms and Bills | | | 1,748,736 | 4,938 | | \$ 1,387.09 | | \$ 2,143.64 | \$ 756.54 | 54.54% |
| Tariff ATS | | | | | | | | | | | |
| 13 | Service Charge | 9 | 1 | | | \$ - | \$ - | \$ - | \$ - | \$ - | - |
| 14 | All Dth | | | 18,085 | 18,085 | \$ 0.12638 | \$ 2,285.58 | \$ 0.18658 | \$ 3,374.30 | \$ 1,088.72 | 47.63% |
| 15 | Total Therms and Bills | | | 18,085 | 18,085 | | \$ 2,285.58 | | \$ 3,374.30 | \$ 1,088.72 | 47.63% |
| Tariff STS | | | | | | | | | | | |
| 16 | Service Charge Group 1 | 0 | 0 | | | \$ 19.72 | \$ - | \$ 25.00 | \$ - | \$ - | - |
| 17 | Service Charge Group 2 | 0 | 0 | | | \$ 39.44 | \$ - | \$ 45.00 | \$ - | \$ - | - |
| 18 | First 1,000 therms | | | 0 | | \$ 0.32893 | \$ - | \$ 0.51223 | \$ - | \$ - | - |
| 19 | Over 1,000 therms | | | 0 | | \$ 0.26060 | \$ - | \$ 0.40582 | \$ - | \$ - | - |
| 20 | Total Therms and Bills | | | 0 | | | \$ - | | \$ - | \$ - | - |

(1) Tariff CS consumption includes Rate Analysis ver 3 - LWG, line 72. The Metzger consumption is single Tariff ATS customer during the months are receiving service under Tariff CS as described in Applicant's response to DR 4.1.

(2) This is calculated using the Applicant provided consumption after the Commission meeting, after Commission meeting proposed rates, and the customer numbers provided in Applicant's responses to OUCC DR Nos. 1.6, 3.3, 3.4, 3.5, 10.10.

Q 1.6: Please provide the actual number of customers per rate class and meter size for each of the following calendar years ending December 31: 2018, 2019, 2020, 2021, and 2022.

A: See attached. I have not yet been able to find a report which gives number of meters per size for a particular date or date range. A historical report is not readily available. I can get a report of the number of each meter size on a current date only so far. I am working with United systems to see if there is a way to get that information by date.

Q 3.2: Please explain why the proposed monthly customer service charge is included for Tariff Rate “ATS” customers, when in the past it has been \$0.

A: See response to OUCC Informal DR Q 3.1.

Q 4.2: Referring to Applicant's response to OUCC Informal DR 3.4, Applicant stated: "This is because some customers utilize different tariffs depending upon the time of year." Please provide a list of all customers that switched tariff rates during the 2022 calendar year, including the rate each customer was previously on and the rate each customer switched to, as well as the number of Dth or therms sold, for each month of 2022.

A 4.2: See the answer to question 4.1.

Q 10.10: Referring to Applicant's response to OUCC Informal DR 1.6, please state the following:

- a. The number of customers in Tariff "CS," Group 1 as of December 31, 2022.
- b. The number of customers in Tariff "CS," Group 2 as of December 31, 2022.

A 10.10:

- a. 251
- b. 162

Q 4.1: Referring to Applicant’s response to OUCC Informal DR 3.3, Applicant stated: “This is because some customers utilize different tariffs depending upon the time of year.” Please provide a list of all customers that switched tariff rates during the 2022 calendar year, including the rate each customer was previously on and the rate each customer switched to, as well as the number of Dth or therms sold, for each month of 2022.

A 4.1: **The wording of applicant’s response to questions DR 3.3-3.5 was perhaps slightly confusing. There is only one customer that utilizes different tariffs depending on the time of year. That customer is an asphalt plant that only operates part of the year (during the warm months when asphalt work can be done). In the case of 2022, the plant switched from ATS to CS rates for January-March and then back to ATS rates for April-December. Below is a table detailing volume usages for this customer during the ATS rate season.**

| | MCF | MMBtu |
|--------|-------|-------|
| Jan-22 | - | - |
| Feb-22 | - | - |
| Mar-22 | - | - |
| Apr-22 | 1,914 | 1,938 |
| May-22 | 2,343 | 2,431 |
| Jun-22 | 2,879 | 2,986 |
| Jul-22 | 1,793 | 1,829 |
| Aug-22 | 2,669 | 2,713 |
| Sep-22 | 3,085 | 3,131 |
| Oct-22 | 2,711 | 2,750 |
| Nov-22 | 2,500 | 2,535 |
| Dec-22 | 616 | 626 |

For the CS season the usages are as follows: January 298, February 262, March 280.

Q 4.2: Referring to Applicant’s response to OUCC Informal DR 3.4, Applicant stated: “This is because some customers utilize different tariffs depending upon the time of year.” Please provide a list of all customers that switched tariff rates during the 2022 calendar year, including the rate each customer was previously on and the rate each customer switched to, as well as the number of Dth or therms sold, for each month of 2022.

A 4.2: **See the answer to question 4.1.**

Q 4.3: Referring to Applicant’s response to OUCC Informal DR 3.5, Applicant stated: “This is because some customers utilize different tariffs depending upon the time of year.” Please provide a list of all customers that switched tariff rates

during the 2022 calendar year, including the rate each customer was previously on and the rate each customer switched to, as well as the number of Dth or therms sold, for each month of 2022.

A 4.3: See the answer to question 4.1.

**BOONVILLE NATURAL GAS CORPORATION
#45985-U RATE CASE**

[OUCC]

ATTACHMENT 29 COMPARISON OF MARGINS AT PRESENT AND PROPOSED RATES USING DR CUSTOMER NUMBERS

| Line No. | Description | Number of Bills (1) | Billing Quantities (therms) (2) | Present Rates (\$/therm) (3) | Margin at Present Rates (4) | Proposed Rates (\$/therms) (5) | Margin at Proposed Rates (6) | Increase in Margins Amount (7) | Percent (8) |
|------------|-------------------------------------|------------------------|------------------------------------|---------------------------------|--------------------------------|-----------------------------------|---------------------------------|-----------------------------------|----------------|
| Tariff RS | | | | | | | | | |
| 1 | Service Charge | 55,944 | | \$ 13.80 | \$ 772,027.20 | \$ 15.00 | \$ 839,160.00 | \$ 67,132.80 | 8.70% |
| 2 | First 100 therms | | 2,605,390 | \$ 0.44556 | \$ 1,160,857.57 | \$ 0.77072 | \$ 2,008,026.18 | \$ 847,168.61 | 72.98% |
| 3 | Over 100 therms | | 190,937 | \$ 0.37320 | \$ 71,257.69 | \$ 0.64556 | \$ 123,261.29 | \$ 52,003.60 | 72.98% |
| 4 | Total Therms and Margins | | 2,796,327 | | \$ 1,232,115.26 | | \$ 2,131,287.47 | \$ 899,172.21 | |
| Tariff CS | | | | | | | | | |
| 5 | Service Charge Group 1 | 3,012 | | \$ 19.72 | \$ 59,396.64 | \$ 25.00 | \$ 75,300.00 | \$ 15,903.36 | 26.77% |
| 6 | Service Charge Group 2 | 1,944 | | \$ 39.44 | \$ 76,671.36 | \$ 45.00 | \$ 87,480.00 | \$ 10,808.64 | 14.10% |
| 7 | First 100 therms | | 367,210 | \$ 0.32893 | \$ 120,786.39 | \$ 0.51223 | \$ 188,095.98 | \$ 67,309.59 | 55.73% |
| 8 | Over 100 therms | | 1,672,271 | \$ 0.26060 | \$ 435,793.82 | \$ 0.40582 | \$ 678,641.02 | \$ 242,847.20 | 55.73% |
| 9 | Total Therms and Margins | | 2,039,481 | | \$ 692,648.21 | | \$ 1,029,517.00 | \$ 336,868.79 | |
| Tariff ATS | | | | | | | | | |
| 10 | Service Charge | 9 | | \$ - | \$ - | \$ - | \$ - | \$ - | |
| 11 | All Dth | | 29,331 | \$ 0.12638 | \$ 3,706.85 | \$ 0.18658 | \$ 5,472.58 | \$ 1,765.73 | 47.63% |
| 12 | Total Therms and Margins | | 29,331 | | \$ 3,706.85 | | \$ 5,472.58 | \$ 1,765.73 | |
| Tariff STS | | | | | | | | | |
| 13 | Service Charge Group 1 | 0 | | \$ 19.72 | \$ - | \$ 25.00 | \$ - | \$ 5.28 | 26.77% |
| 14 | Service Charge Group 2 | 0 | | \$ 39.44 | \$ - | \$ 45.00 | \$ - | \$ 5.56 | 14.10% |
| 15 | First 1,000 therms | | 0 | \$ 0.32893 | \$ - | \$ 0.51223 | \$ - | \$ 0.18 | 55.73% |
| 16 | Over 1,000 therms | | 0 | \$ 0.26060 | \$ - | \$ 0.40582 | \$ - | \$ 0.15 | 55.73% |
| 17 | Total Therms and Margins | | 0 | | \$ - | | \$ - | \$ - | |
| 18 | Total Therms and Margins from Rates | | 4,865,139 | | \$ 1,928,470.32 | | \$ 3,166,277.04 | \$ 1,237,806.73 | 64.19% |
| 19 | | | | | | | | | |

(1) This is calculated using the Applicant provided consumption after the Commission meeting and the customer numbers provided in Applicant's responses to OUCC DR Nos. 1.6, 3.3, 3.4, 3.5, 10.10

Q 1.6: Please provide the actual number of customers per rate class and meter size for each of the following calendar years ending December 31: 2018, 2019, 2020, 2021, and 2022.

A: See attached. I have not yet been able to find a report which gives number of meters per size for a particular date or date range. A historical report is not readily available. I can get a report of the number of each meter size on a current date only so far. I am working with United systems to see if there is a way to get that information by date.

Q 3.3: Exhibit A, page 1 of Applicant's Small Utility Rate Application indicates the number of Tariff Rate "CS" customers is 374. However, on the Comparison of Margins at Present and Proposed Rates page of Applicant's filing, Applicant indicates there are 2,998 bills for Group 1 and 2,039 bills for Group 2 Tariff CS customers, which amounts to 420 Tariff CS customers. In response to OUCC Informal DR 1.6, Applicant indicated it had 413 Tariff CS customers as of December 31, 2022. Please provide a detailed explanation of the difference between these three numbers of customers and indicate the impact this difference has on the revenue requirement.

A: Boonville acknowledges that the 374 customers indicated on page 1 of Applicant's Small Utility Rate Application is incorrect. The 413 customers indicated in response to OUCC Informal DR 1.6 is correct. Boonville, however, believes additional explanation is needed regarding how the number of customers is determined. There is a difference between number of customers under any given tariff and the number of bills issued under the same tariff throughout the year. This is because some customers utilize different tariffs depending upon the time of year. In addition to the Application, this information was provided in Workpaper Adj Step Rate filed on November 11, 2023 and served on the OUCC. Regarding Tariff Rate "CS", the equivalent of bills sent is 420, however per the detail of the workpaper, the customer counts fluctuate throughout the year. This workpaper supports the specific numbers on the schedule of present and proposed rates found in the Application as filed.

- Q 3.8:** Referring to Applicant's 1st Revised Sheet No. 20 in the proposed tariff:
- a. Please confirm the distribution charge for CS customers over 100 therms should be \$0.41911 instead of \$0.4191. (Applicant's Present and Proposed Rates submitted with the Small Utility Rate Application shows a rate of \$0.41911.)
 - b. If subpart a is confirmed, please indicate whether the error will be corrected in Applicant's final tariff submitted after a Final Order is issued in this Cause.
 - c. If subpart a is not confirmed, please explain why most of the other distribution charge tariff rates for other classes of customers are taken out to five decimal places, but this one is not.

A: Boonville can confirm that the distribution charge for CS customers over 100 therms should be \$0.41911 instead of \$0.4191. Boonville can further confirm that the error will be corrected in Boonville's final tariff that will be submitted after a Final Order is issued in this Cause.

- Q 3.9:** Referring to Applicant's 1st Revised Sheet No. 40 in the proposed tariff:
- a. Please confirm the distribution charge for ATS customers should be \$0.20325 instead of \$0.2033. (Applicant's Present and Proposed Rates submitted with the Small Utility Rate Application shows a rate of \$0.20325.)
 - b. If subpart a is confirmed, please indicate whether the error will be corrected in Applicant's final tariff submitted after a Final Order is issued in this Cause.
 - c. If subpart a is not confirmed, please explain why most of the other distribution charge tariff rates for other classes of customers are taken out to five decimal places, but this one is not.

A: Boonville can confirm that the distribution charge for ATS customers should be \$0.20325 instead of \$0.2033. Boonville can further confirm that the error will be corrected in Boonville's final tariff that will be submitted after a Final Order is issued in this Cause.

- Q 3.10:** Please refer to Appendix F – Energy Efficiency Rider, Tariff Sheet 85, Page 1 of 2:
- a. Please indicate why the tariff sheet provided in this cause is not the same tariff sheet approved by the Commission in Boonville's 30-day filing TD 50387.
 - b. Please explain whether the Energy Efficiency Funding Component ("EEFC") refund of \$0.83 per residential customer per month is still occurring each month in accordance with the Commission's Final Order in Cause No. 43995-S1. If so, please provide a detailed explanation regarding why Appendix F is being removed from the tariff before the EEFC refund is complete. If not, please explain when the EEFC refund ended.
 - c. If Applicant is still refunding the EEFC to residential customers, please state the amount of the EEFC refund remaining to be refunded to customers as of November 30, 2023, and provide a detailed calculation of how Applicant calculated the remaining amount.
 - d. If Applicant is still refunding the EEFC, when does Applicant expect the EEFC refund will be completed?

A: Boonville inadvertently used a prior version of the tariff sheet in its filing in this Cause and then proposed a deletion of the tariff sheet without replacing it with the tariff sheet as approved by the Commission in Boonville's 30-day filing TD 50387. The refund of 83 cents per residential customer per month is still continuing. A monthly journal entry is made to reduce the balance of the account 253-050 as the monthly refunds are made. \$42,408.02 was refunded Jan through Nov of 2023, with a balance remaining to be refunded of \$206,373.27. At the current rate, the refund will be completed in 2029. The tariff sheet as approved by the Commission in Boonville's 30-day filing TD 50387 will be included in Boonville's final tariff that will be submitted after a Final Order is issued in this Cause.

Q 3.11: As Applicant proposes to update its revenue for the new 30-year average of Heating Degree Days in Revenue Adjustment 1(a), please explain why Applicant has not updated its Normal Temperature Adjustment Normal Degree Days on Tariff Sheet No. 83, pages 2 and 3.

A: The Tariff Sheet No. 83 included in Boonville's final tariff that will be submitted after a Final Order is issued in this Cause will include the updated Normal Temperature Adjustment Normal Degree Days. For reference a copy of that information is being provided in response to this informal discovery question.

CERTIFICATE OF SERVICE

This is to certify that a copy of the has been served upon the following captioned proceeding by electronic service on May 3, 2024.

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