

Line	Acct. No.	Account	Staff Average Per Books Plant in Service	Staff Plant Adjustments	Staff Proforma Plant in Service	Staff Proposed Depreciation Rates	Notes	Annual Depreciation (new rates)	Depreciation Charged to Clearing Account (new rates)	Per Books Depreciation w/ adjustments	Depreciation Adjustment	Accumulated Depreciation Adjustment
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)
		<u>Production Plant</u>										
1	333	Other Gas Production Equipment	2,162,745	(2,162,745)	-	3.33%		-		\$ -	-	-
		<u>Distribution Plant</u>										
2	374.1	Land	115,153		115,153							
3	374.2	Rights of Way	106,353		106,353	1.39%		1,478				
4	375	Structures & Improvements	122,184		122,184	2.77%		3,384				
5	376	Mains	37,422,403	774,482	38,196,885	2.25%		859,430				
6	378	Meas. & Reg. Equip.-General	507,607	11,293	518,900	3.14%		16,293				
7	379	Meas. & Reg. Equip.-City Gate	1,046,134		1,046,134	3.75%		39,230				
8	380	Services	13,057,788	412,473	13,470,261	7.17%		965,818				
9	381	Positive Meters	13,233,654	199,339	13,432,993	3.10%		416,423				
10	383	Service Regulators	1,448,380	48,898	1,497,278	1.77%		26,502				
11	385	Ind. Meas. & Reg. Station Eqpt.	63,429		63,429	3.31%		2,099				
12	387.1	Cathodic Protection Equip.	200,082	-	200,082	3.21%		6,423				
13	387.2	Other Distribution Equip.	92,380		92,380	0.99%		915				
14		Total Distribution Plant	67,415,547	1,446,485	68,862,032			2,337,080		1,995,564	378,797	189,399
		<u>General Plant</u>										
15	389	Land	1,179,517		1,179,517							
16	390	Structures and Improvements	5,781,017	345,786	6,126,803	3.46%		211,987				
17	391.1	Furniture and Fixtures	267,810		267,810	8.33%		22,309				
18	391.3	Computer Equip. - PC	156,390		156,390	2.74%		4,285				
19	391.5	Computer Equip. - Other	26,447		26,447	20.00%		5,289				
20	392.1	Trans. Equip., Non-Unitized	120,803		120,803	9.67%	C/A		11,682			
21	392.2	Trans. Equip., Unitized	2,098,282	92,325	2,190,607	0.26%	C/A		5,696			
22	393	Stores Equipment	44,342		44,342	3.48%		1,543				
23	394.1	Tools, Shop&Gar. Eq.-Non-Un.	505,119	36,602	541,721	6.10%		33,045				
24	394.3	Vehicle Maintenance Equip.	7,627		7,627	9.10%		694				
25	395	Laboratory Equipment	32,148		32,148	6.56%		2,109				
26	396.1	Power Operated Equip.	166,978		166,978	6.02%	C/A		10,052			
27	396.2	Work Equipment Trailers	2,092,932	110,319	2,203,251	0.23%	C/A		5,067			
28	397.1	Radio Comm. Equip.-Fixed	110,451	8,068	118,519	7.11%		8,427				
29	397.2	Radio Comm. Equip.-Mobile	163,988		163,988	6.74%		11,053				
30	397.3	General Tele. Comm. Equip.	51,916		51,916	10.00%		5,192				
31	397.8	Network Equipment	85,632		85,632	20.00%		17,126				
32	398	Miscellaneous Equipment	15,171		15,171	6.72%		1,019				
33		Total General Plant	12,906,570	593,100	13,499,670			323,059	32,497	285,420	44,914	22,457
34	303	Intangible Plant - General	150,233		150,233	0.00%	F/D	-				
		<u>Common Plant</u>										
35	389	Land	90,612		90,612							
36	390	Structures and Improvements	1,439,351	23,803	1,463,154	1.46%		21,362				
37	391.1	Furniture and Fixtures	205,070	76,629	281,699	7.84%		22,085				
38	391.3	Computer Equip. - PC	137,375	165,370	302,745	9.99%		30,244				
39	391.5	Computer Equip. - Other	45,991		45,991	20.00%		9,198				
40	392.1	Trans. Equip., Non-Unitized	5,407		5,407	0.00%	F/D	-				
41	392.2	Trans. Equip., Unitized	216,062	53,020	269,082	4.11%	C/A		11,059			
42	392.3	Aircraft	451,990	(129,576)	322,415	3.32%		10,704				
43	393	Stores Equipment	612		612	3.54%		22				
44	394.1	Tools, Shop & Gar. Equip.	12,361	394	12,755	6.96%		888				
45	394.3	Vehicle Maint. Equip.	14,329		14,329	5.53%		792				
46	394.4	Vehicle Refueling Equip.	5,039		5,039	7.05%		355				
47	396.2	Work Equipment Trailers	104		104			-				
48	397.1	Radio Comm. Equip.-Fixed	32,360	12,182	44,542	7.12%		3,171				
49	397.2	Radio Comm. Equip.-Mobile	28,365		28,365	6.67%		1,892				
50	397.3	General Tele. Comm. Equip.	5,021	-	5,021	10.00%		502				
51	397.5	Supervisory & Tele. Equip.	303		303	6.70%		20				
52	397.8	Network Equipment	38,800	1,690	40,490	20.00%		8,098				
53	398	Miscellaneous Equipment	98,368	6,012	104,380	5.31%		5,543				
54		Total Common Plant	2,827,520	209,525	3,037,045			114,876	11,059	103,321	11,727	5,863
55	303	Intangible Plant - Common	2,632,539	3,640,340	6,272,879		A	322,713		84,439	239,646	\$ 119,823
		<u>Completed Construction Not Classified</u>										
56		Production	19,098	(19,098)	-	3.33%		-				
57		Distribution	1,044,286		1,044,286	3.57%		37,281				
58		General	304,383		304,383	2.39%		7,275				
59		Common	20,803		20,803	0.82%		171				
60		Intangible - General	290		290	0.00%		-				
61		Intangible - Common	49,518		49,518	2.77%		1,372				
62		Total Completed Construction Not Classified	1,438,378	(19,098)	1,419,280			46,099	-	-	-	-
63		Total Gas Plant in Service	\$ 89,533,532	\$ 5,870,352	\$ 93,090,905			\$ 3,143,827	\$ 43,556	\$ 2,468,744	\$ 675,084	\$ 337,542

NOTES: C/A = Depreciation charged to a clearing account - see Statement J, pages 3 & 4 of 12
F/D = Account is fully depreciated - see Statement J, pages 3 & 4 of 12
A = Amortization based on the life of each item

Note: Perbooks completed construction not classified included with Plant-in service functions
Depreciation adjustment in column k reflects (plant in service proforma depreciation + completed construction not classified proforma depreciation) - per books total depreciation for each function

Sources:

Column c, lines 1-55: BAM-3 Sch 1
Column c, lines 56, 58-61: Statement D, Schedule D-2
Column c, line 57: Statement D, Schedule D-2, page 2, \$1,224,042 - (\$359,513 / 2)
Column d, except lines 1, 42, and 56: BAM-11, page 2
Column d, line 1: BAM-17 Sch 2, page 2, column l, line 2
Column d, line 42: BAM-17 Sch 2, page 2, column o, line 5
Column d, line 56: BAM-17 Sch 2, page 2, column l, line 7
Column e: column c + column d
Column f: Statement J / Staff Witness Pous' testimony
Column h: column e * column f

Column i: column e * column f
Column j, line 1: Statement J, page 1 \$71,813 + BAM-16 Sch 3, page 4, column x, line 17 (includes completed construction not classified)
Column j, lines 14, 33, and 55: Statement J, page 1 (includes completed construction not classified)
Column j, line 54: Statement J, page 1 \$107,426 + BAM-16 Sch 3, page 4, column y, line 17 (includes completed construction not classified)
Column k, line 1: (column h, line 1 + column h, line 56) - column j, line 1
Column k, line 14: (column h, line 14 + column h, line 57) - column j, line 14
Column k, line 33: (column h, line 33 + column h, line 58) - column j, line 33
Column k, line 54: (column h, line 54 + column h, line 59) - column j, line 54
Column k, line 55: (column h, line 55 + column h, line 61) - column j, line 55
Column l: column k divided by 2 (average balance)