

| Line No. | Account No. | Description                                  | Plant Balance 12/31/2022 | Additions & Transfers | Retirements  | Ending Balance 12/31/2023 |
|----------|-------------|--|--------------------------|-----------------------|--------------|---------------------------|
|          | (a)         | (b)  | (c)                      | (d)                   | (e)          | (f)                       |
| 1        |             | <b>PRODUCTION</b>                            |                          |                       |              |                           |
| 2        | 304         | 304.0-Gas Prod. & Storage-Land               | \$ 30,170                | \$ -                  | \$ -         | \$ 30,170                 |
| 3        |             |  |                          |                       |              |                           |
| 4        |             | <b>TRANSMISSION</b>                          |                          |                       |              |                           |
| 5        | 367         | 367.0-Gas Transmission Mains                 | \$ 8,870,070             | \$ (1,767)            | \$ -         | \$ 8,868,303              |
| 6        |             |  |                          |                       |              |                           |
| 7        |             | <b>DISTRIBUTION</b>                          |                          |                       |              |                           |
| 8        | 374         | 374.1-Gas Dist Land                          | \$ 385,388               | \$ 128,063            | \$ -         | \$ 513,451                |
| 9        | 374         | 374.3-Gas Dist Land Rights                   | \$ 475,308               | \$ -                  | \$ -         | \$ 475,308                |
| 10       | 375         | 375.0-Gas Dist Structures & Improve          | \$ 447,059               | \$ 28,581             | \$ -         | \$ 475,640                |
| 11       | 376         | 376.1-Gas Dist Mains - Steel Pipe            | \$ 43,033,454            | \$ 1,047,403          | \$ (3,772)   | \$ 44,077,086             |
| 12       | 376         | 376.3-Gas Dist Mains - Plastic Pipe          | \$ 38,045,511            | \$ 3,137,188          | \$ (60,431)  | \$ 41,122,268             |
| 13       | 378         | 378.0-Gas Dist Measuring & Regulati          | \$ 7,142,258             | \$ 1,527,211          | \$ (17,680)  | \$ 8,651,790              |
| 14       | 379         | 379.0-Gas Dist-Reg Equipment -Borde          | \$ 5,459,563             | \$ 942,266            | \$ (160,684) | \$ 6,241,145              |
| 15       | 380         | 380.0-Gas Dist Services Steel Pipe           | \$ 2,259,297             | \$ -                  | \$ (16,285)  | \$ 2,243,012              |
| 16       | 380         | 380.1-Gas Dist Services Plastic Pip          | \$ 34,656,541            | \$ 2,341,807          | \$ (36,352)  | \$ 36,961,996             |
| 17       | 381         | 381.0-Gas Dist Meters & Regulators           | \$ 16,133,890            | \$ 422,468            | \$ (47,191)  | \$ 16,509,166             |
| 18       | 381         | 381.1-Gas Dist AMI Meters                    | \$ 6,190,437             | \$ 98,333             | \$ -         | \$ 6,288,770              |
| 19       |             |  |                          |                       |              |                           |
| 20       |             | <b>GENERAL</b>                               |                          |                       |              |                           |
| 21       | 389         | 389.0-Gas Gen Plant-Land                     | \$ 302,148               | \$ -                  | \$ -         | \$ 302,148                |
| 22       | 390         | 390.0-Gas Gen Plant-Structures               | \$ 1,530,187             | \$ 29,658             | \$ (10,602)  | \$ 1,549,243              |
| 23       | 391         | 391.0-Gas Gen Plant - Office Furnit          | \$ 2,445                 | \$ -                  | \$ -         | \$ 2,445                  |
| 24       | 391         | 391.5-Gas Gen- Computers 5 YR                | \$ 10,061                | \$ -                  | \$ (10,061)  | \$ -                      |
| 25       | 392         | 392.30-Gas Gen Trans-Auto                    | \$ 49,156                | \$ -                  | \$ -         | \$ 49,156                 |
| 26       | 392         | 392.40-Gas Trans-Heavy Trucks                | \$ 282,252               | \$ 97,784             | \$ (14,532)  | \$ 365,505                |
| 27       | 392         | 392.50-Gas Gen Plt Util Trans-Light          | \$ 1,791,708             | \$ 152,934            | \$ (37,962)  | \$ 1,906,680              |
| 28       | 394         | 394.0-Gas General Plt - Tools Shop           | \$ 1,067,535             | \$ 141,495            | \$ (34,865)  | \$ 1,174,165              |
| 29       | 396         | 396.0-Gas Power Operated Equip               | \$ 1,564,621             | \$ 49,681             | \$ -         | \$ 1,614,302              |
| 30       | 397         | 397.4-Gas General Plant-Elect                | \$ 854,916               | \$ (0)                | \$ -         | \$ 854,916                |
| 31       |             | <b>Total Gas Plant</b>                       | \$ 170,583,974           | \$ 10,143,107         | \$ (450,419) | \$ 180,276,663            |
| 32       |             |  |                          |                       |              |                           |
| 33       |             | <b>COMMON INTANGIBLE (GAS PORTION)</b>       |                          |                       |              |                           |
| 34       | 303         | 303.1-Common Intangible 10 Year              | \$ 976,908               | \$ (134,995)          | \$ (205,468) | \$ 636,445                |
| 35       | 303         | 303.5-Common Intangible 5 Year               | \$ 336,982               | \$ 41,829             | \$ (30,423)  | \$ 348,388                |
| 36       |             |  |                          |                       |              |                           |
| 37       |             | <b>COMMON GENERAL (Gas PORTION)</b>          |                          |                       |              |                           |
| 38       | 389         | 389.0-Common General-Land                    | \$ 121,634               | \$ -                  | \$ -         | \$ 121,634                |
| 39       | 390         | 390.0-Common Structures & Improv             | \$ 3,797,014             | \$ 276,543            | \$ (7,639)   | \$ 4,065,918              |
| 40       | 391         | 391.0-Common Office Furniture                | \$ 53,340                | \$ 960                | \$ (299)     | \$ 54,001                 |
| 41       | 391         | 391.1-Common Computer & Equip 10yr           | \$ 323,379               | \$ 10,031             | \$ (150,565) | \$ 182,845                |
| 42       | 391         | 391.5-Common Computer & Equip 5yr            | \$ 530,665               | \$ 173,102            | \$ (133,893) | \$ 569,875                |
| 43       | 392         | 392.0-Common General Autos                   | \$ 47,000                | \$ 7,705              | \$ -         | \$ 54,705                 |
| 44       | 392         | 392.1-Common General Heavy Trucks            | \$ 76,590                | \$ 1,580              | \$ (720)     | \$ 77,450                 |
| 45       | 392         | 392.2-Common General Light Trucks            | \$ 103,952               | \$ 23,116             | \$ (5,944)   | \$ 121,124                |
| 46       | 392         | 392.6 - Common Aircraft                      | \$ 151,179               | \$ -                  | \$ -         | \$ 151,179                |
| 47       | 393         | 393.0-Common Gen-Stores Equipme              | \$ 3,556                 | \$ -                  | \$ -         | \$ 3,556                  |
| 48       | 394         | 394.0-Common Gen-Tools/Shop/Gar              | \$ 20,329                | \$ -                  | \$ -         | \$ 20,329                 |
| 49       | 396         | 396.0-Common Power Operated Equip            | \$ 229,906               | \$ 19,044             | \$ (1,480)   | \$ 247,470                |
| 50       | 397         | 397.1-Comm Microwave/ Fiber Opt C            | \$ 413,899               | \$ -                  | \$ -         | \$ 413,899                |
| 51       | 397         | 397.3-Common Office Commun Equip             | \$ 40,074                | \$ -                  | \$ (4,179)   | \$ 35,895                 |
| 52       | 398         | 398.0-Common Miscellaneous Equip             | \$ 2,582                 | \$ 202                | \$ -         | \$ 2,783                  |
| 53       |             | <b>Total Common General allocated to Gas</b> | \$ 7,228,988             | \$ 419,117            | \$ (540,610) | \$ 7,107,496              |
| 54       |             |  |                          |                       |              |                           |
| 55       |             | <b>Total Gas and Common Allocated to Gas</b> | \$ 177,812,963           | \$ 10,562,225         | \$ (991,028) | \$ 187,384,159            |