

Functional Class	LJW-1 Plant @ 6/30/2021	Common Allocator for Plant	Reporting	Plant in Service: Property Held for Future Use (Base)	Adjustment	Per Book APF-1	Base APF-1 Plant @ 6/30/2021	Adjustment (Note)	Total APF-1 Plant @ 6/30/2021	Variance
Gas Distribution Plant	3,497,070,249					3,497,070,249	3,497,070,249		3,497,070,249	-
Gas Extraction Production Plant	9,742,334					9,742,334	9,742,334		9,742,334	-
Gas Gathering Production Plant	5,137,374					5,137,374	5,137,374		5,137,374	-
Gas General Plant	177,823,882					177,823,882	177,823,882		177,823,882	-
Gas Intangible Plant	43,300,636					43,300,636	43,300,636		43,300,636	-
Gas Other Storage Plant	-					-	-		-	-
Gas Transmission Plant	1,232,441,132					1,232,441,132	1,232,441,132		1,232,441,132	-
Gas Underground Storage Plant	47,615,531					47,615,531	47,615,531		47,615,531	-
Total Gas Utility	5,013,131,139		-	-		5,013,131,139	5,013,131,139	-	5,013,131,139	-
Common General Plant	471,699,669	28.908013%	140,965,335		(24,255)	277,300,081.27	289,962,643	(12,662,561)	277,300,081	-
Common Intangible Plant	487,634,121	28.908013%	(140,965,335)			-	-		-	-
Total Common Allocated to Gas	959,333,789		-	-		277,300,081	289,962,643	(12,662,561)	277,300,081	-
Total Gas and Common Utilities	5,972,464,929		-	-		5,290,431,221	5,303,093,782	(12,662,561)	5,290,431,221	-

Note:

Reclass AGIS Common	(3,908)
Reclass AGIS Common	(5,615)
Reclass AGIS Common	(12,163,320)
Eliminate Smart Grid City	(24,255)
Capital Adjustment-Eliminate IT projects	(465,464)
Total	(12,662,561)

Functional Class	LJW-1 Reserve @ 6/30/2021	LJW-1 RWIP @ 6/30/2021	Common Allocator for Plant	Reporting	Annualized Depr	Adjustment	Per Book APF-1	Base APF-1 Reserve @ 6/30/2021	Adjustment (Note)	Total APF-1 Reserve @ 6/30/2021	Variance
Gas Distribution Plant	1,045,440,301	(12,637,445)			4,990,729		1,037,793,585	1,032,802,855	4,990,729	1,037,793,585	-
Gas Extraction Production Plant	4,286,910	(10,345)			5,086		4,281,651	4,276,565	5,086	4,281,651	-
Gas Gathering Production Plant	4,209,921	(8,807)			3,175		4,204,288	4,201,114	3,175	4,204,288	-
Gas General Plant	58,835,552	2,130,474			242,756		61,208,782	60,966,026	242,756	61,208,782	-
Gas Intangible Plant	36,078,071	-			(670,090)		35,407,981	36,078,071	(670,090)	35,407,981	0
Gas Other Storage Plant	-	-					-	-		-	-
Gas Transmission Plant	216,746,935	(1,956,440)			2,145,506		216,936,001	214,790,192	2,145,809	216,936,001	-
Gas Underground Storage Plant	17,756,226	(284,870)			109,931		17,581,287	17,471,356	109,931	17,581,287	-
Total Gas Utility	1,383,353,915	(12,767,433)		-	6,827,092		1,377,413,574	1,370,586,179	6,827,395	1,377,413,574	0
Common General Plant	204,823,790	(1,106,445)	28.908013%	75,655,451	670,321	(5,551)	135,210,858	135,593,981	(383,123)	135,210,858	-
Common Intangible Plant	261,711,005	-	28.908013%	(75,655,451)			-	-		-	-
Total Common Allocated to Gas	466,534,796	(1,106,445)		-	670,321	(5,551)	135,210,858	135,593,981	(383,123)	135,210,858	-
Total Gas and Common Utilities	1,849,888,711	(13,873,879)		-	7,497,414	(5,551)	1,512,624,432	1,506,180,160	6,444,272	1,512,624,432	0

Note:

Intangible Plant	Annualize Depreciation	(670,090)
Gas Production and Gathering Plant	Annualize Depreciation	3,175
Gas Products Extraction Plant	Annualize Depreciation	5,086
Gas Underground Storage Plant	Annualize Depreciation	109,931
Gas Transmission Plant	Annualize Depreciation	2,145,506
Gas Distribution Plant	Annualize Depreciation	4,990,729
General Plant	Annualize Depreciation	242,756
Common Plant	Annualize Depreciation	692,036
Common Plant	Annualize Depreciation	25,388
Common Plant	Annualize Depreciation	(47,102)
Common Plant Cap Adj-Eliminate IT projects		(19,393)
Gas Transmission Plant	Eliminate Cherokee	303
Common Plant	Eliminate Smart Grid City	(5,551)
Common Plant	Reclass AGIS Common	(1,028,500)
Total		6,444,272

Functional Class	LJW-1 CWIP @ 6/30/2021	Common Allocator for Plant	Reporting	Adjustment	Per Book APF-1	Base APF-1 CWIP @ 6/30/2021	Adjustment (Note)	Total APF-1 CWIP @ 6/30/2021	Variance
Gas Distribution Plant	100,626,866				100,626,866	100,626,866		100,626,866	-
Gas Extraction Production Plant	674				674	674		674	-
Gas Gathering Production Plant	0				-	0		0	(0)
#REF!	5,400,923				5,400,923	5,400,923		5,400,923	-
Gas Intangible Plant	3,852,642				3,852,642	3,852,642		3,852,642	-
Gas Other Storage Plant	(121)		121		-	-		-	-
Gas Transmission Plant	41,016,621				41,016,621	41,031,510	(14,889)	41,016,621	-
Gas Underground Storage Plant	2,087,950		(121)		2,087,829	2,087,829		2,087,829	-
Total Gas Utility	152,985,556		0		152,985,556	153,000,445	(14,889)	152,985,556	(0)
Common General Plant	43,851,667	28.908013%	18,712,647		31,389,293	31,389,293		31,389,293	(0)
Common Intangible Plant	64,731,696	28.908013%	(18,712,647)		-	-		-	-
Total Common Allocated to Gas	108,583,363		0		31,389,293	31,389,293	0	31,389,293	(0)
Total Gas and Common Utilities	261,568,919		0		184,374,849	184,389,738	(14,889)	184,374,849	(0)

Note: Capital Adjustment-Eliminate Cherokee (14,889)