

Direct Testimony and Schedules
Laurie J. Wold

Before the Minnesota Public Utilities Commission
State of Minnesota

In the Matter of the Application of Northern States Power Company
for Authority to Increase Rates for Gas Service in Minnesota

Docket No. G002/GR-21-678
Exhibit___(LJW-1)

Capital Investments and Depreciation

November 1, 2021

Table of Contents

I.	INTRODUCTION	1
II.	BACKGROUND	4
III.	CAPITAL ADDITIONS	6
	A. Capital Additions 2010-2020	6
	B. Capital Forecast	8
	C. Capital Additions 2021 - 2022	12
IV.	DEPRECIATION	17
V.	DEPRECIATION FOR PRODUCTION AND STORAGE ASSETS	18
VI.	DEPRECIATION FOR TD&G ASSETS	23
	A. Five-year TD&G Depreciation Study	23
	B. Annual TD&G Compliance Filing	25
	C. Software as a Service	26
VII.	CONCLUSION	31

Schedules

Statement of Qualifications	Schedule 1
Plant Related Roll-Forwards 2010 – 2020	Schedule 2
CWIP, Plant, and Accumulated Depreciation Roll Forwards by Functional Class	Schedule 3
CWIP Roll Forward by Business Area Witness	Schedule 4
Expenditures and Additions by Business Area Witness	Schedule 5
Roll Forward Link to Halama Revenue Requirement	Schedule 6
Depreciation Impact from 2020 Remaining Lives Filing	Schedule 7

1 **I. INTRODUCTION**

2

3 Q. PLEASE STATE YOUR NAME AND OCCUPATION.

4 A. My name is Laurie J. Wold. I am a Senior Manager of Capital Asset Accounting
5 for Xcel Energy Services Inc. (XES), which provides services to Northern States
6 Power Company (NSPM or the Company).

7

8 Q. PLEASE SUMMARIZE YOUR QUALIFICATIONS AND EXPERIENCE.

9 A. As a Senior Manager of Capital Asset Accounting, I am responsible for various
10 aspects of asset accounting, primarily dealing with book depreciation, tax
11 depreciation, and deferred taxes for capital assets, as well as the related reporting
12 and regulatory requirements for Xcel Energy and its subsidiaries. A description
13 of my qualifications, duties, and responsibilities is included as Exhibit ____ (LJW-
14 1), Schedule 1 to my testimony.

15

16 Q. WHAT IS THE PURPOSE OF YOUR TESTIMONY IN THIS PROCEEDING?

17 A. First, I provide information regarding the Company's material capital additions
18 since our last rate case. I then support the level of depreciation expense
19 included in the 2022 Test Year, which includes recommended changes to
20 average service lives, remaining lives, net salvage rates, and depreciation rates,
21 where applicable, for all Company assets used in providing gas service. My
22 testimony also provides discussion on the overall structure of forecasted capital
23 assets in this case for July through December of the Bridge Year 2021 and for
24 the Test Year 2022. I provide information on various plant and plant-related
25 issues included in this case. Unless otherwise noted, all numbers presented in
26 my testimony are at a Total Company (Minnesota, North Dakota, and South
27 Dakota) level. Company witness Mr. Benjamin C. Halama includes the

1 Minnesota gas jurisdictional amounts in his 2022 Test Year revenue
2 requirement.

3
4 Q. PLEASE PROVIDE A SUMMARY OF YOUR RECOMMENDATION.

5 A. I recommend that the Minnesota Public Utilities Commission (Commission)
6 adopt the amounts the Company has calculated for the forecast depreciation
7 expense in this proceeding, based on approved and proposed useful lives, net
8 salvage, and depreciation rates.

9
10 Q. HOW IS THE REMAINDER OF YOUR TESTIMONY STRUCTURED?

11 A. I have organized the remainder of my testimony in four parts. First, I discuss
12 historical additions which have occurred since our last rate case over a decade
13 ago. I describe the accounting for the Company's capital expenditures, or
14 "Capital Additions," including an explanation of construction work in progress
15 (CWIP), allowance for funds during construction (AFUDC), depreciation
16 expense, retirement work in progress (RWIP), and accumulated depreciation.
17 Then, I provide information for capital additions in the Bridge Year 2021 and
18 the Test Year 2022.

19
20 Second, I discuss certain depreciation concepts and the importance of setting
21 the appropriate level of depreciation expense.

22
23 Third, I discuss depreciation for the Company's production assets. This section
24 discusses the impact of the Company's 2020 Annual Review of Remaining Lives
25 filing. In this section, I propose life extensions to our gas peaking plants and
26 describe the impact of these extensions.

1 Finally, I discuss depreciation for the Company's Transmission, Distribution
2 and General assets (TD&G). This section discusses the impact of the
3 Company's 2021 Annual Review of TD&G Assets filing and introduces the
4 topic of Software as a Service.

5
6 Q. WHAT IS THE IMPACT OF THE DEPRECIATION CHANGES YOU RECOMMEND?

7 A. The net change in proposed depreciation expense is a reduction of
8 approximately \$13.3 million at the Total Company level, or about \$12.0 million
9 for the Minnesota jurisdiction.

10
11 **Table 1**

12
13 **2022 Test Year Depreciation Expense Changes**

14

15 Function	Total Company	Minnesota Jurisdiction
16 Gas Production & Storage	(\$14,792,581)	(\$12,927,582)
17 Gas TD&G	\$954,575	\$887,395
Common TD&G*	\$492,989	\$45,867
18 Total	(\$13,345,017)	(\$11,994,320)

19 *Note: Total Company Common TD&G is unallocated between Gas and
20 Electric Utility. The Minnesota Jurisdictional portion was first allocated
21 between Gas and Electric and then jurisdictionalized.

22
23 As shown in Table 1, the increase in the operating lives I propose in my
24 testimony result in a decrease of approximately \$14.8 million in Gas Production
25 and Storage depreciation expense at a total Company level – a decrease of about
26 \$12.9 million for the Minnesota retail jurisdiction. This decrease in expense is
27 the result of the extension of the operating lives of the Sibley and Maplewood

1 Liquefied Propane Gas (LPG) plants and the Wescott Liquefied Natural Gas
2 (LNG) plant to December 2041.

3
4 This decrease was partially offset by an approximate \$1.4 million (about \$0.9
5 million for the Minnesota jurisdiction) increase in depreciation expense for Gas
6 and Common TD&G assets as a result of applying the proposed changes from
7 the pending 2021 TD&G Annual Review in Docket No. E,G002/D-21-584.

8
9 These recommended depreciation changes were then applied to the monthly
10 plant and accumulated depreciation balance (i.e., the depreciation reserve) in the
11 forecast period to determine the change in depreciation expense in the 2022
12 Test Year as shown in Table 1.

13 14 **II. BACKGROUND**

15
16 Q. WHAT DO YOU DISCUSS IN THIS SECTION?

17 A. In this section, I will discuss our historical and forecasted capital additions from
18 our last rate case (Docket No. G002/GR-09-1153) (2010 Rate Case) using a
19 2010 future test year through the 2022 future test year in this Case, which drive
20 the need for the current case.

21
22 Q. WHAT WERE THE COMPANY'S CAPITAL ADDITIONS SINCE ITS LAST RATE CASE?

23 A. The Company has made significant capital additions since the 2010 Rate Case,
24 which was filed over a decade ago. The Company placed into service capital
25 additions totaling \$1.8 billion from 2010 through 2020. Exhibit__(LJW-1),
26 Schedule 2 is a plant additions roll-forward for the period 2010-2020. The
27 Company forecasts capital additions of \$737 million in 2021 and 2022.

1 Exhibit__(LJW-1), Schedule 3 are CWIP, Plant-in-Service, Reserve, and RWIP
2 roll-forwards for the period 2021-2022, including forecasted additions and
3 retirements.

4
5 Q. PLEASE DESCRIBE THE ROLL-FORWARD INFORMATION PROVIDED IN
6 SCHEDULES 2 AND 3?

7 A. Plant balances for any given time period are influenced by the activity in the
8 preceding time periods. To account for these periods, the plant information is
9 rolled forward from the prior period's actuals. Schedule 2 provides a roll-
10 forward for gas and common utility plant in service by functional class for the
11 period 2010 - 2020. Schedule 3 provides a roll-forward of actual CWIP, plant
12 in service, accumulated reserve, and RWIP for the period January 1, 2021
13 through July 31, 2021 and forecasted amounts for the period August 1, 2021
14 through December 31, 2022.

15
16 Q. WHAT WERE THE PRIMARY DRIVERS OF THESE CAPITAL ADDITIONS?

17 A. The main drivers are investments in the Company's Minnesota gas distribution
18 system, its peaking facilities, and new information technology (IT).
19 Exhibit__(LJW-1), Schedule 4 shows CWIP rollforwards by year (2021-2022),
20 witness, and category. Exhibit__(LJW-1), Schedule 5 shows expenditures and
21 plant additions for the period 2021-2022. These investments were made to
22 provide reliable, safe, cost-effective service to our growing customer base.

23
24 Q. WHICH OTHER WITNESSES SUPPORT THE COMPANY'S CAPITAL ADDITIONS?

25 A. Company witness Ms. Joni H. Zich discusses investments in our gas system,
26 including certain investments in our peaking plants and gas transmission and
27 distribution systems. Company witness Ms. Mary P. Palkovich provides further

1 support for capital investments required at our peaking plants. Company
2 witness Mr. Michael O. Remington supports Business Systems capital, which is
3 the Company's significant investment in IT. And finally, Company witness Mr.
4 W. Kile Husen provides support for the Supply Chain business area's fleet
5 capital investments. Please refer to each of their testimonies for more detailed
6 discussion of specific large historical investments. Later in my testimony, I
7 provide more information about the Company's capital investments in Property
8 Services. I note that as a senior manager in Capital Asset Accounting, I am
9 familiar with the Company's general investments in Property Services, but I do
10 not manage the projects and programs themselves.

11
12 Q. WAS THE MINNESOTA JURISDICTIONAL DEPRECIATION RESERVE USED IN THE
13 DEPRECIATION EXPENSE ANALYSIS?

14 A. Yes, for regulatory purposes, the depreciation expense and the depreciation
15 reserve are based solely on the remaining lives, net salvage rates, retirement
16 curves, and depreciation rates (where applicable) approved by the Commission.
17 For financial purposes, we must account for the impact of those differences in
18 our approved rates in Company retail jurisdictions.

19 20 III. CAPITAL ADDITIONS

21 22 A. Capital Additions 2010-2020

23 Q. WHAT WERE THE COMPANY'S CAPITAL ADDITIONS IN THE PERIOD OF 2010-
24 2020?

25 A. The Company placed into service capital additions totaling \$1.8 billion in the
26 period of 2010-2020. Exhibit__(LJW-1), Schedule 2 is a Plant-in-Service
27 Rollforward for the period 2010-2020.

1 Q. WHAT WERE THE PRIMARY DRIVERS OF CAPITAL ADDITIONS IN THE 2010-2020
2 PERIOD?

3 A. From 2010-2020, the Company made a variety of investments across our system
4 to provide reliable, safe, cost-effective service to our customers. Particularly,
5 projects related to the Gas Utility Infrastructure Cost rider (GUIC) and the SAP
6 General Ledger (GL) and SAP Work and Asset Management (WAM) systems
7 were drivers of our capital additions. For further detail on these large historical
8 projects, please refer to the testimonies of Ms. Zich regarding GUIC and Mr.
9 Remington regarding GL and WAM. The Company notes these major projects
10 have been presented to the Commission via either the Company's annual GUIC
11 Rider filings, the Company's 2014 Electric Rate Case¹ (for the GL) or the
12 Company's 2016 Electric Rate Case² (for WAM). Mr. Halama describes how
13 the GUIC Rider is being incorporated into this case. I provide a brief discussion
14 of GL and WAM below.

15
16 Q. PLEASE DISCUSS THE COMPANY'S GL AND ITS GL-RELATED INVESTMENTS.

17 A. The GL is the Company's financial record-keeping system. By 2013, the
18 Company's historical system was reaching the end of its life and its vendor was
19 going to cease providing support. Based on its evaluation of options, the
20 Company decided that replacement of the historical GL with a new GL offered
21 by SAP was the best course of action. The new GL provides better analysis of
22 how business drivers impact accounting results and a better ability to trace
23 connections between Generally Accepted Accounting Principles (GAAP)
24 accounting and individual Federal Energy Regulatory Commission (FERC)

¹ Docket No. E002/GR-13-868

² Docket No. E002/GR-15-826

1 accounts, among other benefits. These improvements, placed in service in 2015,
2 make the Company's operations more efficient.

3
4 Q. PLEASE DISCUSS THE COMPANY'S WAM SYSTEM AND RELATED INVESTMENTS.

5 A. A WAM system is the core technology for planning and scheduling utility work,
6 restoring outages, procuring materials, and managing assets and inventory.
7 Historically, Xcel Energy had three core WAM systems, but by 2015, the
8 original software vendors were no longer providing full support or upgrades
9 with robust protection against system failure or cyber-attacks. This situation
10 created potential vulnerabilities and made repairs more costly to our customers
11 with risk of delays that could jeopardize certain aspects of our day-to-day
12 operations. Accordingly, the Company replaced these three old systems with
13 an integrated solution that is based on current technology and works in tandem
14 with the Company's new GL system. Investments in 2017 related to the WAM
15 roll-out totaled over \$90 million. In addition to the discussion of the GL and
16 WAM investments in the electric rate case dockets referenced above, Company
17 witness Mr. Michael O. Remington also describes these investments in his
18 testimony.

19
20 **B. Capital Forecast**

21 Q. HOW IS THE FORECASTED PLANT INFORMATION PROVIDED IN THIS
22 PROCEEDING?

23 A. The Company has laid out the capital forecasted information by utility (gas and
24 common) and by functional class within utility production, transmission,
25 distribution, general, and intangible (where applicable). In this case we have
26 also provided a further breakdown for CWIP by showing capital budget
27 groupings: the categories which the business areas used to identify capital

1 projects and create their overall capital budgets. The forecasted plant process
2 begins with the determination of the necessary capital expenditures for the
3 forecast period. Capital expenditures are the sum of both the construction and
4 removal work, where construction expenditures are part of CWIP and removal
5 expenditures are part of RWIP in the accumulated depreciation reserve account.

6
7 CWIP is built using the forecasted construction expenditures, typically adding
8 AFUDC while the work is being completed (unless a current return on CWIP
9 is permitted), and closing the construction work to plant in-service on the
10 forecasted in-service date. The plant in-service balance will show the addition
11 of the construction expenditures in the month CWIP closes for that work.
12 AFUDC is stopped when the in-service date is achieved; depreciation begins
13 when the addition is recognized. Depreciation expense is added to the
14 accumulated depreciation reserve once the asset is placed in-service.

15
16 The CWIP, plant, and accumulated depreciation reserve information is shown
17 monthly through the entire forecast period (2021-2022) in Exhibit ____ (LJW-1),
18 Schedule 3. These reports are referred to as “roll forwards” because the
19 monthly information is rolled forward from the beginning balance in a month
20 by adding the monthly changes to arrive at the ending balance. This ending
21 balance then becomes the beginning balance in the next month. This is similar
22 to rolling forward your checking account by adding deposits and subtracting
23 withdrawals to get to the balance at the end of the month. Generally, CWIP
24 balances increase with construction expenditures and AFUDC, and decrease
25 with plant closings. Plant balances increase with additions and decrease with
26 retirements. Accumulated depreciation reserve balances increase with

1 depreciation expense and salvage recognized, and decrease with retirements and
2 removal expense spent.

3
4 Q. PLEASE DESCRIBE WHAT YOU MEAN BY THE TERM "CAPITAL BUDGET
5 GROUPINGS" FOR EACH BUSINESS AREA?

6 A. Capital budget groupings are the major categories of work performed within a
7 business area. Business areas calculate their budgets based on what work they
8 deem critical to ensure continued operation of the system, identifying projects
9 by these capital budget groupings. Therefore, the Company has presented the
10 CWIP information aligned with each business area's capital budget groupings.
11 The budgeted projects within these groupings are shown in Exhibit ____ (LJW-
12 1), Schedule 4. The budgeting process is discussed in more detail in the various
13 business area witnesses' testimonies and in the Budgeting testimony of
14 Company witness Ms. Melissa L. Ostrom.

15
16 Of course, as new facts are discovered or developed, the individual projects
17 implemented by a business area may change to deal with the new situations, but
18 overall, the business areas stay within the overall construction and removal
19 expenditure amounts budgeted. Substituting one project for another to meet
20 business priorities is a natural part of operating a business.

21
22 Q. AT WHAT LEVEL ARE CAPITAL PROJECTS FORECAST?

23 A. Expenditures are forecasted at project level in order to provide the appropriate
24 spend within the various business areas. The projects have been summarized
25 by the capital budget groupings for each business area in Exhibit ____ (LJW-1),
26 Schedule 3, and the annual effect of these additions is included in the calculation
27 of revenue requirements for the forecast test year 2022. In addition,

Exhibit___(LJW-1), Schedules 4 and 5 provide detail on the expenditures and additions by each business area witness.

Q. WHAT IS THE INTENT OF THESE CAPITAL BUDGET GROUPINGS?

A. The capital budget groupings by business area were created to help identify and categorize the critical work needed to be done by each business unit.

Q. CAN YOU PROVIDE THE CAPITAL BUDGET GROUPINGS THAT ARE USED FOR CAPITAL IN THE FORECAST?

A. Yes. The following table summarizes the capital budget groupings by business area for the capital work in 2021 - 2022, including the witness supporting the business area. These same groupings are used for the entire forecast as well.

Table 2

Capital Budget Groupings by Business Area³

Gas Operations – Joni Zich

- GUIC
- New Business
- Reliability
- Relocation
- Safety
- Plants

Fleet – William K. Husen

- Fleet, Tools, and Communications
- Fueling Depots
- PHEV
- Replacements, Additions, & Repairs

Business Systems – Michael Remington

- Aging Technology
- Customer
- Cyber Security
- Emergent Demand
- Enhance Capabilities

Facilities – Laurie Wold

- Enhance Capabilities
- Enterprise Security Capital
- Fleet, Tools, and Communications
- Other
- Property Services Capital

³ Management of the capital fleet budget (Fleet Capital) was mostly centralized within Supply Chain in November 2018. As a result, Company witness Mr. William K. Husen now provides testimony supporting a portion of Fleet capital. Prior to this centralization, each operational business area was responsible for budgeting fleet capital investments.

1 **C. Capital Additions 2021 - 2022**

2 Q. WHAT ARE THE COMPANY'S FORECASTED CAPITAL ADDITIONS FOR THE
3 CURRENT YEAR OF 2021?

4 A. The Company forecasts capital additions of \$351 million in the current year of
5 2021. Exhibit__(LJW-1), Schedule 3 is a Plant-in-Service Rollforward for the
6 period 2021-2022. Exhibit__(LJW-1), Schedules 4 and 5 show forecasted
7 expenditures and additions for the period 2021-2022.

8
9 Q. WHAT ARE THE PRIMARY DRIVERS OF CAPITAL ADDITIONS IN 2021?

10 A. As part of the Company's overall expenditures to provide reliable service to its
11 customers, the following initiatives and individual projects are the key drivers
12 of the Company's capital additions in 2021: the gas peaking plant investment,
13 ongoing gas distribution capital projects for meters, main replacements and
14 relocations, and new mains and services.

15
16 Q. WHAT ARE THE COMPANY'S FORECASTED CAPITAL ADDITIONS FOR THE 2022
17 TEST YEAR?

18 A. The Company forecasts capital additions of \$386 million in the 2022 Test Year.
19 Exhibit__(LJW-1), Schedule 3 is a Plant-in-Service Rollforward for the period
20 2021-2022. Exhibit__(LJW-1), Schedule 4 shows forecasted expenditures and
21 additions for the period 2021-2022.

22
23 Q. WHAT ARE THE PRIMARY DRIVERS OF FORECASTED CAPITAL ADDITIONS FOR
24 THE 2022 TEST YEAR?

25 A. For the 2022 test year, the primary drivers of the Company's forecasted capital
26 additions will be investments in St. Paul line replacement projects, the Langdon
27 Line Replacement, the gas peaking plant investment, and ongoing gas

1 distribution capital projects for meters, main replacements and relocations, and
2 new mains and services.

3
4 Q. HAVE YOU PROVIDED A LINK BETWEEN THE CAPITAL SHOWN IN YOUR
5 SCHEDULES TO THE REVENUE REQUIREMENT?

6 A. Yes, the roll forwards of CWIP, plant, accumulated depreciation, and RWIP are
7 included in Exhibit____(LJW-1), Schedule 3. We also provided a summary for
8 2021-2022 in Exhibit____(LJW-1), Schedule 6. This schedule provides a link
9 from the information in my Exhibit____(LJW-1), Schedule 2 to Mr. Halama's
10 Schedule 9 for the 2022 test year.

11
12 Q. ARE YOU SUPPORTING CAPITAL EXPENDITURES IN THIS CASE?

13 A. Yes. I present a small part of the capital forecast for miscellaneous capital
14 expenditures related to general facilities used by the Company. While I do not
15 directly oversee the construction or purchase of these assets, I can speak to the
16 capital budget groupings. These facilities capital expenditures are shown under
17 the capital budgeting groups Property Services Capital, Enterprise Security
18 Capital, and Other. These groupings include work on the building systems,
19 furniture, leasehold improvements, structural components, tools, and other
20 equipment necessary to support the operations of the office buildings and
21 service centers. These expenditures, which are incurred to maintain and update
22 existing facilities, are appropriate capital expenditures.

1 Q. CAN YOU DESCRIBE THE MAJOR CAPITAL PROJECTS WITHIN PROPERTY
2 SERVICES?

3 A. Yes. There are a handful of large initiatives driving the Property Services work
4 in 2022 in addition to routine capital maintenance projects, including:

- 5 • The Marshall Operations Center;
- 6 • St. Cloud, MN Vehicle Storage;
- 7 • Grand Forks, ND Office Renovation; and
- 8 • The Brainerd, MN New Service Center.

9
10 The capital expenditures and additions included in this case for 2021 – 2022 for
11 these groupings are shown in Table 3 below.

12
13 **Table 3**
14
15 **Facilities and Other Capital Expenditures and Additions**

	2021	2022
Expenditures	62,965,972	74,685,890
Additions	30,054,599	110,550,752

16
17
18
19 Q. CAN YOU DESCRIBE THE RENOVATION AND REPLACEMENT CAPITAL WORK
20 BEING DONE ACROSS THE PROPERTY SERVICES PORTFOLIO?

21 A. Property Services is responsible for operating and maintaining Company owned
22 and leased sites for regional and headquarters offices, service centers, and call
23 centers. They are not responsible for facilities at power plants, substations, gas
24 regulator sites, or transmission sites. Capital projects are required to bring sites
25 up to code and keep the asset in operation.

26
27 Building capital projects typically include replacing the electrical, mechanical,
28 and plumbing systems, replacing structural components such as windows and

1 roofs, and replacing carpet. Pavement replacements address deteriorating
2 surfaces which hinder vehicle traffic and parking. Mechanical projects typically
3 include replacing HVAC equipment for control of offices, and exhausting and
4 heating vehicle and warehouse areas. Roof replacements are completed based
5 on age and condition, and expanded upon when necessary to include any repairs
6 caused by leaks or other issues (mold remediation, condensation, etc.). Dollars
7 are also budgeted for emergencies that may arise such as storm damage or
8 flooding causing interior and exterior damage. In the event the building is no
9 longer sufficient to house the intended operations, a new facility is constructed,
10 generally, near the original site.

11
12 Major projects include the following (all amounts are Total Company):

- 13 • Marshall Operations Center Development - As part of the Chestnut
14 master planning, a new site development is being completed. This
15 includes the design, engineering, site development, and construction of
16 an approximately 100,000 square foot commercial class B office building
17 near Riverside Plant. The construction will include lower-level storage,
18 1st, 2nd, and 3rd floors, and parking for approximately 200 vehicles.
19 Environmental remediation of the site and initial construction is to occur
20 in 2021 with construction currently anticipated to be complete by the end
21 of 2022. This project is forecast to be a \$32.5 million addition in 2022.
- 22 • St. Cloud, MN Vehicle Storage: \$8.5 million plant addition in 2022 – This
23 project includes demolition of the old building and construction of a pre-
24 engineered steel frame gable roof building with prefinished metal siding
25 and roof. There will be cast-in-place concrete foundation walls and
26 footings and 8-inch thick reinforced concrete floors in the 19,008 square
27 foot (SF) tempered vehicle storage area of the facility. The 5,040 SF un-

1 tempered trailer and vehicle storage area is a lean-to structure comprised
2 of a 1,750 SF covered space open to the elements on two sides and a
3 3,290 SF enclosed space.

- 4 • Grand Forks, ND Office Renovation: \$6.2 million addition in 2022 –
5 This project will include the remodeling of the approximately 26,000 SF
6 of office and warehouse space. Including, but not limited to, open and
7 hard walled office space, restrooms, locker rooms, consolidation of
8 building infrastructure, and a new data room. The remodel continues to
9 address code and American Disability Act compliance upgrades as
10 required. Plumbing, fixtures, fire protection system upgrades, HVAC
11 upgrades, lighting, and finishes are scheduled to upgraded to meet
12 current Company standards.
- 13 • Brainerd, MN New Service Center: \$5.7 million plant addition in 2021 –
14 Design and construction of a new 10,600 SF service center in the Pequot
15 Lakes Industrial Park. Design work was completed in mid November
16 2020. Construction is underway with planned completion in December
17 2021.
- 18 • Other larger projects include: White Bear Lake outbuilding construction,
19 St. Cloud Service Center pavement replacement, and renovations to the
20 Newport Service Center. These have forecasted plant in service of \$4.1
21 million in the test year.

22
23 Q. HAS THE COMPANY MADE ANY CHANGES TO THE ASSIGNMENT OF ANY
24 BUDGETED PROJECTS THAT WOULD IMPACT ITS COST OF SERVICE IN THIS RATE
25 CASE ?

26 A. Yes. The Company's budget includes a Distributed Intelligence (DI) project
27 that was inadvertently assigned to Common Utility plant, meaning that a portion

1 was allocated to the Minnesota Gas jurisdiction. While this change was
2 identified too late in the process to incorporate into the schedules that are part
3 of this initial petition, the project has been excluded from interim rates in this
4 case. We will update our cost of service accordingly in rebuttal. Total Company
5 capital spend on the project is \$2.25 million in 2021 and \$15.5 million in 2022
6 with \$18.4 million forecast to go into service in 2022.

7 8 **IV. DEPRECIATION**

9
10 Q. WHAT IS THE PURPOSE OF THIS SECTION OF YOUR TESTIMONY?

11 A. The Company is requesting a revision to its remaining lives for its production
12 and storage assets. This section provides a generic background on depreciation,
13 while the next sections detail the changes and include the supporting
14 information for the requested changes.

15
16 Q. WHAT IS DEPRECIATION?

17 A. The term “depreciation” is a system of accounting that distributes the cost of
18 assets, less net salvage (if any), over the estimated useful life of the assets in a
19 systematic and rational manner. Depreciation is a process of allocation, not
20 valuation. However, the amount allocated to any single accounting period does
21 not necessarily represent an actual loss or decrease in value that will occur during
22 that particular period. The Company accrues depreciation based on the original
23 cost of all depreciable property included in each functional property group. On
24 retirement, the full cost of depreciable property, less the net salvage value, is
25 charged to the depreciation reserve.

1 Q. WHAT IS A NET SALVAGE RATE?

2 A. Net salvage is the difference between the gross salvage (what the asset or its
3 remaining scrap was sold for) and the removal cost (cost to remove and dispose
4 of the asset). If the removal cost exceeds gross salvage, net salvage is negative.
5 Some plant assets can experience significant negative removal cost percentages
6 due to the amount of removal cost and the timing of any capital additions versus
7 the retirement. Salvage and removal cost percentages are calculated by dividing
8 the current cost of salvage or removal by the original installed cost of the
9 associated assets.

10
11 Q. WHY IS IT IMPORTANT TO SET THE RIGHT LEVEL OF DEPRECIATION EXPENSE IN
12 A RATE CASE?

13 A. The goal in setting depreciation lives and rates is to match depreciation recovery
14 with the useful lives of assets to help ensure current customers are equitably
15 paying for the cost of the asset over the period they receive benefits from the
16 assets, avoiding intergenerational inequity. The level of depreciation expense
17 included in this rate case reflects the depreciation cost of service for the 2022
18 test year.

19
20 **V. DEPRECIATION FOR PRODUCTION AND STORAGE ASSETS**

21
22 Q. WHAT ARE PRODUCTION AND STORAGE ASSETS?

23 A. The production and storage assets are the two LPG (production) plants and one
24 LNG (storage) plant that I referenced above, which Ms. Zich and Ms. Palkovich
25 further discuss in their Direct Testimonies.

1 Q. WHAT CHANGES ARE YOU PROPOSING FOR APPROVED LIVES IN THIS CASE?

2 A. As a result of the planned capital investments at all three gas peaking plants,
3 which are discussed by Ms. Zich and Ms. Palkovich, we propose to lengthen the
4 service lives of each of these plants to December 2041. The capital work being
5 completed in 2021 and continuing into 2022 allows an additional 20 year life for
6 the peaking plants. These changes will have the effect of reducing annual
7 depreciation expense for these production and storage assets.

8
9 Q. DOES THE COMPANY FILE ANY UPDATES WITH THE COMMISSION REGARDING
10 ITS REVIEW OF DEPRECIATION FOR PRODUCTION ASSETS?

11 A. In general, each year in February the Company files an annual review of
12 remaining lives for production assets, proposing changes to depreciation
13 expense based on any changes to remaining lives or net salvage rates identified
14 in an annual review.

15
16 Q. PLEASE DESCRIBE THE PROCESS USED TO IDENTIFY CHANGES THAT THE
17 COMPANY INCLUDES IN ITS REVIEW OF REMAINING LIVES FILING.

18 A. The Company follows the same process used to complete each remaining life
19 filing. Annually, the Company's depreciation analysts meet with the employees
20 who are knowledgeable about the planning, construction, and operations at
21 each facility. During these meetings, the Company reviews each facility to:

- 22 • Understand the major overhauls, rebuilds, and routine construction
23 projects performed in the past few years;
- 24 • Consider the scope of current and upcoming projects; and
- 25 • Forecast the likelihood of the facility achieving the currently-approved
26 remaining life in light of the past, current, and near future projects.

1 If the Company determines the current remaining life is no longer appropriate,
2 the Company proposes a modification to the remaining life for that facility.

3
4 The Company also considers the likelihood that a planned major overhaul,
5 rebuild, or routine construction project will occur in the next 10 to 12 months,
6 and its probable effect on each facility. If there is uncertainty whether the work
7 will occur, the Company reduces the weight given to this factor in its remaining
8 life analysis. Each year, the Company reviews the projects scheduled for each
9 plant to gauge if there is more or less certainty of completion, and it adjusts its
10 analysis accordingly.

11
12 Occasionally, there is a significant individual event that influences a change to
13 remaining life – for example, the operating license renewal at Monticello. More
14 often, however, it is a culmination of several smaller factors that, when
15 considered together, support a change in the remaining life. If just one or two
16 of these small changes are present, the factors may not be strong enough to
17 influence a life change. As time passes each year, more of these smaller factors
18 may be realized such that a change would become appropriate.

19
20 Q. DOES THE COMPANY PRESENT A REVIEW OF REMAINING LIVES IN THIS RATE
21 CASE?

22 A. No, the Company does not. The remaining lives filing is a depreciation docket
23 in which intervenors file comments and the Commission ultimately orders
24 changes to the depreciable lives the Company will use to record expense and
25 file for rate recovery. While the Commission can choose to order changes to
26 depreciable lives within a general rate case docket, the depreciation dockets are
27 typically used to provide a basis for the initial revenue requirement filing. As

1 described below, the 2020 Annual Review of Remaining Lives filing has been
2 decided by the Commission and the outcome has been incorporated into this
3 application.

4
5 Q. PLEASE SUMMARIZE THE STATUS OF THE COMPANY'S 2020 ANNUAL REVIEW OF
6 REMAINING LIVES.

7 A. The Company received an Order on September 2, 2021 in its 2020 Annual
8 Review of Remaining Lives Petition in Docket No. E,G002/D-19-723. The
9 changes from this docket have been incorporated into this general rate case
10 filing and are shown in Exhibit____(LJW-1), Schedule 7.

11
12 Q. WHAT DID THE COMPANY INCLUDE FROM ITS 2020 ANNUAL REVIEW OF
13 REMAINING LIVES FILING IN THE INITIAL CASE?

14 A. The remaining lives and net salvage rates currently in use were approved in the
15 Company's 2020 Annual Review of Remaining Lives filing. In the Company's
16 2020 filing, we requested approval of the reduction of two years, to move
17 forward the remaining lives, of all gas production and storage facilities from the
18 life previously approved, and updated net salvage rates for all three plants based
19 on the 2020 dismantling study. We had proposed a life extension to certain
20 FERC accounts at the Wescott plant due to the recent cold box project, the
21 importance of the plant to the system, and the condition of the tanks, but those
22 extensions were denied in that petition and deferred to this rate case as noted
23 in Order Point 2:

24 *"The Commission hereby denies Xcel's request to extend the remaining life of the*
25 *Wescott LNG Plant until the status and prudence of the plant can be reviewed in Xcel's*
26 *upcoming natural gas general rate case."*

1 Q. WHAT CHANGES TO REMAINING LIVES ARE YOU PROPOSING IN THIS CASE?

2 A. We are proposing an extension of the service lives of all peaking plants to
3 December 2041 due to the planned capital spend as further discussed by Ms.
4 Zich and Ms. Palkovich. In addition, we propose the new lives become effective
5 as of January 1, 2022. See the table below for the currently approved and
6 proposed retirement dates.

8 **Table 4**

9
10 **Gas Production and Storage Terminal Retirement Dates**

11

Plant	Function	Currently approved retirement	Proposed retirement
Maplewood	Production	Dec. 2029	Dec. 2041
Sibley	Production	Dec. 2029	Dec. 2041
Wescott	Storage	Dec. 2023 for all FERC accounts except FERC 363.2 (Dec. 2027) and FERC 363.3 (Dec. 2032)	Dec. 2041 (all FERC accounts)

12
13
14
15
16
17

18 Q. DID THE COMPANY INCLUDE THESE LIFE EXTENSIONS IN THE CALCULATION OF
19 DEPRECIATION EXPENSE FOR THE 2022 TEST YEAR?

20 A. Yes.

21
22 Q. WHAT IS THE IMPACT OF THESE EXTENSIONS ON DEPRECIATION EXPENSE?

23 A. As noted in Table 1 above, the total impact to the 2022 Test Year is a \$14.8
24 million decrease to depreciation expense. The table below breaks out this
25 change by plant.

Table 5

Gas Production and Storage Depreciation Change by Plant

Plant	Function	Impact
Maplewood	Production	(\$2.6 million)
Sibley	Production	(\$2.7 million)
Wescott	Storage	(\$9.5 million)
Total		(\$14.8 million)

Q. ARE THERE ANY NEW PRODUCTION OR STORAGE FACILITIES PLANNED TO GO INTO SERVICE IN 2021 OR THE 2022 TEST YEAR?

A. No.

VI. DEPRECIATION FOR TD&G ASSETS

Q. WHAT ARE TD&G ASSETS?

A. TD&G assets refer to all assets in the Transmission, Distribution, and General functional classes of assets. General assets can be either Gas Utility only (e.g. communication equipment which specifically supports only the Gas segment) or Common Utility (e.g. a service truck which can be deployed to support either Gas or Electric repairs). Common Utility assets are allocated out to the Electric and Gas segments based on various allocation methods.

A. Five-year TD&G Depreciation Study

Q. WHAT IS A TD&G DEPRECIATION STUDY AND WHY IS IT PERFORMED?

A. Every five years, the Commission requires the Company to perform a comprehensive depreciation study. The study is an analysis of annual depreciation for TD&G depreciable plant in service as of a certain date. The Depreciation Study recommends new depreciation rates for Transmission

1 Plant, Distribution Plant, and General Plant based on average life calculations
2 and net salvage rates.

3
4 Q. WHEN DID THE COMPANY LAST PERFORM A TD&G DEPRECIATION STUDY?

5 A. The last study was completed in 2017 and filed with the Commission on July
6 31, 2017 in Docket No. E,G002/D-17-581 (the 2017 TD&G Depreciation
7 Study). The Commission issued its Order in this docket on May 4, 2018. The
8 next comprehensive five-year TD&G Depreciation Study will be filed by July
9 31, 2022.

10
11 Q. WHAT IS THE PROCESS FOR CONDUCTING A TD&G DEPRECIATION STUDY?

12 A. The Depreciation Study encompasses four distinct phases. The first phase
13 involves data collection and field interviews. The second phase is an initial data
14 analysis. The third phase evaluates the information and analysis. Finally, the
15 fourth phase involves the calculation of depreciation rates and documents the
16 corresponding recommendations.

17
18 Q. PLEASE GENERALLY DESCRIBE THE 2017 TD&G DEPRECIATION STUDY.

19 A. In aggregate, the study supported longer average service lives to better reflect
20 the expected useful lives of our assets, and net salvage rates became more
21 negative to better reflect the expected higher costs of removal. We also
22 requested a change from using average service lives (ASL) to using an average
23 remaining life (ARL) rate for all electric, natural gas and common assets. This
24 change in depreciation method was proposed for the purpose of eliminating the
25 difference between the actual accumulated depreciation reserve and the
26 theoretical accumulated depreciation reserve balances over the remaining lives
27 of the assets, incremental to the adjustment made in previous rate proceedings.

1 The proposed change in depreciation lives and rates as well as the change in
2 methodology from ASL rates to ARL rates was accepted by the Commission.

3
4 Q. DO YOU ANTICIPATE ANY NEW GAS OR COMMON ASSETS IN THE NEXT STUDY?

5 A. No, at this time there are no known new major categories of assets which would
6 necessitate new accounts. As we go through the depreciation study, we will
7 perform interviews with the subject matter experts in the various business areas
8 to ensure we capture any new technology.

9
10 **B. Annual TD&G Compliance Filing**

11 Q. WHAT IMPACT DID CHANGING FROM AN ASL METHOD TO AN ARL METHOD IN
12 THE 2017 TD&G DEPRECIATION STUDY HAVE ON COMPLIANCE FILINGS?

13 A. By changing to an ARL method, the Company must annually submit an update
14 to the remaining lives and depreciation rates for TD&G plant. The first annual
15 update was filed July 31, 2018 in Docket No. E,G002/D-18-523 and the
16 Commission Order was issued on February 19, 2019. The second annual
17 compliance was filed July 31, 2019 in Docket No. E,G002/D-19-490 and the
18 Commission Order was issued on December 13, 2019. The third annual
19 compliance was filed on July 31, 2020 in Docket No. E,G002/D-20-635 and
20 the Commission Order was issued on March 24, 2021. The fourth annual
21 compliance filing was made July 29, 2021 in Docket No. E,G002/D-21-584 and
22 is pending before the Commission.

23
24 Q. WHAT IS THE IMPACT TO DEPRECIATION EXPENSE RELATED TO DOCKET NO.
25 E,G002/D-21-584?

26 A. The impact to annual depreciation expense is a net increase of \$1.4 million. We
27 have proposed the new rates be effective as of January 1, 2022. The 2021

1 Petition is still pending final approval. However, the Test Year calculations
2 assume this filing will be adopted in its entirety. To the extent these rates are
3 not adopted per the filing, the Company will submit updates in rebuttal
4 testimony.

5
6 Q. WERE THERE ANY OTHER CHANGES TO THE COMPANY'S PROCESSES PROPOSED
7 IN DOCKET NO. E,G002/D-21-584 WHICH WOULD IMPACT DEPRECIATION?

8 A. Yes, the Company requested approval for a three-year life category for FERC
9 303 in the Gas Utility due to new software where the three-year life is the most
10 appropriate classification. The Company has an approved three-year life
11 category for FERC 303 – Computer Software in the Common and Electric
12 Utility segments but not yet for the Gas Utility. The Company incorporated this
13 new category and its proposed rate into this rate case.

14
15 Q. IS THE COMPANY RECOMMENDING ANY OTHER CHANGES TO AVERAGE SERVICE
16 LIVES, NET SALVAGE PERCENTAGES, OR DEPRECIATION RATES FOR TD&G
17 ASSETS IN THIS FILING?

18 A. No.

19
20 **C. Software as a Service**

21 Q. WHAT TOPIC ARE YOU ADDRESSING IN THIS PART OF YOUR TESTIMONY?

22 A. In this section, I am requesting a new regulatory mechanism that will allow the
23 Company to effectively recover costs of technology projects as the industry goes
24 through a change from owning software and supporting hardware to a new
25 model focused on Software as a Service (SaaS) and other outsourced technology
26 products. I will start by describing the changes that are occurring in the industry
27 and the impact this has on the Company's accounting. I will then propose

1 regulatory mechanisms that provide a reasonable model for the recovery of
2 these costs for the Company.

3
4 Q. CAN YOU DESCRIBE THE CHANGE THAT IS CURRENTLY OCCURRING?

5 A. Yes. The technology market is rapidly transitioning from a model of internally
6 hosted software to cloud based computing and SaaS. This transition is having
7 significant impacts on the industry and the way costs are recognized and
8 recovered.

9
10 Q. HOW HAS SOFTWARE HISTORICALLY BEEN ACQUIRED AND IMPLEMENTED?

11 A. Historically, software vendors sold their product through a perpetual license to
12 use the software. Individual companies purchased these perpetual licenses and
13 then independently contracted with other providers to acquire hardware,
14 operating system licenses, supporting software and implementation services.
15 The Company had primary responsibility for coordinating this implementation.

16
17 Q. HOW IS THE NEW SOFTWARE MODEL DIFFERENT THAN WHAT HAS CURRENTLY
18 BEEN EMPLOYED?

19 A. In the SaaS model, there is no longer a perpetual license that is sold by the
20 vendor. Instead, the software vendor provides access to a software
21 environment which now runs on hardware and operating systems which they
22 control and manage. Then the vendor charges a periodic fee to the customer
23 to use this environment.

24
25 Q. HOW IS THE COST STRUCTURE DIFFERENT IN A SAAS MODEL?

26 A. The SaaS model significantly decreases the amount of costs that are considered
27 capital while at the same time increasing the amount of periodic operating and

1 maintenance (O&M) costs from the vendor. Additionally, the timing of these
2 costs can vary between an internally owned and hosted software and a SaaS
3 arrangement.

4
5 Q. HAVE THERE BEEN ANY CHANGES TO ACCOUNTING WITHIN THE INDUSTRY TO
6 ADDRESS THIS CHANGE?

7 A. In 2018, FERC provided guidance that allowed utilities to treat SaaS
8 implementation costs as intangible plant for ratemaking purposes. Since
9 implementation costs can amount to over two thirds of the total cost of new
10 software, this guidance was very constructive in ensuring that utilities could
11 more consistently recover these costs through existing regulatory mechanisms
12 and rate cases.

13
14 Q. WAS THIS CHANGE ABLE TO RESOLVE ISSUES WITH REGULATORY RECOVERY?

15 A. Although this change was helpful in addressing capitalization of software
16 implementation costs, it did not address changes in other costs incurred during
17 the software implementation and additional ongoing costs following the
18 implementation. I mentioned implementation costs can be up to two thirds of
19 the costs of new solutions. However, depending on the software or
20 infrastructure being transitioned, there can still be a large amount of costs
21 associated with implementing the software that do not meet the accounting
22 definition of capitalizable implementation costs which create recovery
23 challenges. These include data conversion costs, training, and periodic
24 maintenance fees.

1 Q. WHAT IS THE FINANCIAL IMPACT TO THE COMPANY OF THESE CHANGES?

2 A. The net impact of these changes is a reduction in capital investment for the
3 Company and offsetting increases in O&M. Drivers of this shift include the
4 loss of the perpetual licenses, hardware, and other fixed costs which now are
5 controlled by the vendor. The vendor then bills these costs as well as support
6 and maintenance fees back to the Company as a periodic charge. This change
7 can significantly increase the Company's O&M while it decreases capital.

8
9 Because there is less capital, the Company also incurs a loss in rate base and the
10 return on assets that comes with that rate base. Return on rate base is made up
11 of two components. First, it is a base return for the use of investor funds.
12 Second, it provides compensation for the risk being taken on by the Company
13 by investing in these assets. Technology assets are inherently risky to the
14 Company as they have much higher risk of implementation failure and shorter
15 useful lives when compared to core infrastructure like transmission lines.
16 Although the SaaS model has led the Company to require less investment of
17 cash, the Company has not proportionately transferred the risk that comes with
18 investing in technology assets.

19
20 Q. ARE THERE OTHER FINANCIAL FACTORS THAT SHOULD BE CONSIDERED IN
21 ASSESSING THIS TRANSITION?

22 A. Yes. Another factor, aside from total spend incurred, is the profile of that spend.
23 The transition from internally owned and hosted software to cloud based
24 software creates additional volatility in operating and support costs as the
25 Company goes through periods of paying to support and retire applications
26 internally while also ramping up on SaaS platforms.

27

1 Another factor that influences future operating cost spend is the pricing
2 structure from the vendor. Certain services like extracting and transferring data
3 between applications is an ongoing relatively fixed cost for an internally hosted
4 environment. However, an externally hosting vendor will charge incrementally
5 based on the amount of data being transferred. There can be significant
6 variability in costs as the Company learns how best to host and manage other
7 integrated systems in order to minimize these costs across applications.

8
9 Q. WHAT IS THE COMPANY REQUESTING IN THIS CASE?

10 A. The Company is asking for a deferral of O&M costs directly associated with the
11 SaaS implementation that will help counteract the effects of cloud-based
12 transitions.

13
14 Q. WHY IS A FULL DEFERRAL TREATMENT OF O&M COSTS DURING
15 IMPLEMENTATION APPROPRIATE?

16 A. When transitioning from an internally owned and hosted model to a SaaS
17 model, there is a period in which the Company incurs double support costs.
18 This is because the Company is still employing staff to support the internally
19 hosted application until it has fully transitioned to the new software. However,
20 the vendor begins billing full O&M support costs from the point the contract
21 commences. This creates duplication of costs that do not occur to the same
22 extent when replacing internally owned software with new internally owned
23 software.

24
25 Q. HOW DOES THE COMPANY PROPOSE TO ADDRESS THIS?

26 A. The Company proposes all directly incurred O&M costs during the SaaS
27 implementation be treated as part of the intangible software being implemented

1 and then amortized over the expected useful life of the software. This treatment
2 has the effect of removing some of the volatility in O&M support spend while
3 also more equitably assigning all costs attributable to the software to the full
4 useful life of that software.

5
6 Q. DO YOU BELIEVE THIS TREATMENT IS EQUITABLE TO BOTH THE COMPANY AND
7 CUSTOMERS?

8 A. Yes. This treatment eliminates cost spikes for the Company and more
9 appropriately assigns these costs through rates to the customers that benefit in
10 future years.

11 12 VII. CONCLUSION

13
14 Q. PLEASE SUMMARIZE YOUR TESTIMONY.

15 A. I recommend the Commission approve the amounts the Company has
16 calculated for the forecast depreciation in this proceeding, consistent with my
17 testimony above.

18
19 Q. DOES THIS CONCLUDE YOUR DIRECT TESTIMONY?

20 A. Yes, it does.

Statement of Qualifications

Laurie J. Wold

I received a Bachelor of Arts in Business Administration, with a major in accounting, from Metropolitan University in 2011.

My current position with XES is Senior Manager, Capital Asset Accounting. I am responsible for:

- Managing the capital investment cost recovery process, which includes the development of detailed actuarial analysis, regulatory filings with the various state and federal rate regulatory commissions, and expert testimony to support recovery levels in rate proceedings;
- Accounting for and reporting on the nuclear plant decommissioning funding process, which includes the development of detailed engineering cost studies combined with a complete financial and economic analysis to develop detailed regulatory filings to establish the ratepayer funding levels necessary to accumulate the total future decommissioning cost requirement;
- Assisting with the plant asset-related ratemaking process, which supports the rate filings for all of the Xcel Energy Operating Companies' retail and wholesale jurisdictions; and
- Overseeing capital asset reporting and information processing necessary to disseminate capital asset information as required by various regulatory authorities (the Federal Energy Regulatory Commission, the Securities and Exchange Commission, and state commissions) as well as meeting all internal information requirements necessary to sustain efficient and effective business operations.

I first worked for XES as a contract Accountant starting in October 2011, until I took a permanent role in Transmission Finance in April 2012. I held various positions in Transmission Finance until 2017, since which I have been in my current position in Capital Asset Accounting.

Prior to joining XES, I was employed by USA Today as an Accounting Supervisor. Prior to USA Today, I was employed in various industries in a financial capacity.

	BALANCE 1/1/2010	ADDITIONS	RETIREMENTS	TRANSFERS & ADJUSTMENTS	BALANCE 12/31/2020
GAS PLANT IN SERVICE					
Gas Intangible Plant	\$ 1,675,678	\$ 10,258,022	\$ (3,384,632)	\$ 25,000	\$ 8,574,069
Gas Manufactured Production Plant	17,455,490	10,942,911	(9,360,762)	(1,534,984)	17,502,655
Gas Other Storage Plant	33,914,794	27,086,602	(1,817,287)	2,575,544	61,759,654
Gas Transmission Plant	65,528,492	59,360,581	(6,101,115)	(9,064)	118,778,895
Gas Distribution Plant	798,055,678	692,359,765	(90,710,578)	351,789	1,400,056,654
Gas General Plant	32,753,249	51,061,853	(11,464,322)	440,145	72,790,924
TOTAL GAS PLANT	\$ 949,383,382	\$ 851,069,733	\$ (122,838,695)	\$ 1,848,431	\$ 1,679,462,852
COMMON PLANT IN SERVICE					
Common Intangible Plant	\$ 263,149,514	\$ 490,277,340	\$ (239,833,388)	0	\$ 513,593,465
Common General Plant	203,180,343	421,545,202	(195,446,700)	(2,136,080)	427,142,765
TOTAL COMMON PLANT	\$ 466,329,856	\$ 911,822,541	\$ (435,280,089)	\$ (2,136,080)	\$ 940,736,230
TOTAL GAS AND COMMON PLANT	\$ 1,415,713,238	\$ 1,762,892,275	\$ (558,118,784)	\$ (287,648)	\$ 2,620,199,081

All amounts shown above are unallocated Total Company

	BALANCE 1/1/2010	ADDITIONS	RETIREMENTS	TRANSFERS & ADJUSTMENTS	BALANCE 12/31/2020
Gas Distribution Plant (Minnesota located only)	\$ 723,723,715	\$ 625,346,674	\$ (83,225,389)	\$ (5,125,017)	\$ 1,260,719,984

	BALANCE 1/1/2020	ADDITIONS	RETIREMENTS	TRANSFERS & ADJUSTMENTS	BALANCE 12/31/2020
GAS PLANT IN SERVICE					
Gas Intangible Plant	\$ 8,548,360	\$ 708	\$ -	\$ 25,000	\$ 8,574,069
Gas Manufactured Production Plant	17,377,016	136,893	(11,253)	-	17,502,655
Gas Other Storage Plant	57,832,919	4,274,856	(348,121)	-	61,759,654
Gas Transmission Plant	118,953,254	1,104,412	(1,230,572)	(48,199)	118,778,895
Gas Distribution Plant	1,267,750,900	143,698,488	(11,440,934)	48,199	1,400,056,654
Gas General Plant	65,045,990	7,710,861	59,073	(25,000)	72,790,924
TOTAL GAS PLANT	\$ 1,535,508,440	\$ 156,926,218	\$ (12,971,807)	\$ -	\$ 1,679,462,852
COMMON PLANT IN SERVICE					
Common Intangible Plant	\$ 469,491,574	\$ 47,702,519	\$ (3,600,628)	\$ -	\$ 513,593,465
Common General Plant	405,732,065	48,682,370	(27,271,670)	-	427,142,765
TOTAL COMMON PLANT	\$ 875,223,638	\$ 96,384,889	\$ (30,872,298)	\$ -	\$ 940,736,230
TOTAL GAS AND COMMON PLANT	\$ 2,410,732,078	\$ 253,311,108	\$ (43,844,104)	\$ -	\$ 2,620,199,081

All amounts shown above are unallocated Total Company

	BALANCE 1/1/2020	ADDITIONS	RETIREMENTS	TRANSFERS & ADJUSTMENTS	BALANCE 12/31/2020
Gas Distribution Plant (Minnesota located only)	\$ 1,138,105,381	\$ 133,132,400	\$ (10,565,996)	\$ 48,199	\$ 1,260,719,984

	BALANCE 1/1/2019	ADDITIONS	RETIREMENTS	TRANSFERS & ADJUSTMENTS	BALANCE 12/31/2019
GAS PLANT IN SERVICE					
Gas Intangible Plant	\$ 7,629,381	\$ 2,288,947	\$ (1,369,968)	\$ -	\$ 8,548,360
Gas Manufactured Production Plant	26,011,291	85,938	(7,185,230)	(1,534,984)	17,377,016
Gas Other Storage Plant	54,643,215	668,993	(54,834)	2,575,544	57,832,919
Gas Transmission Plant	106,399,847	13,766,944	(1,213,537)	-	118,953,254
Gas Distribution Plant	1,189,302,043	85,446,954	(6,998,097)	-	1,267,750,900
Gas General Plant	59,952,171	4,608,680	-	485,140	65,045,990
TOTAL GAS PLANT	\$ 1,443,937,948	\$ 106,866,456	\$ (16,821,665)	\$ 1,525,701	\$ 1,535,508,440
COMMON PLANT IN SERVICE					
Common Intangible Plant	\$ 432,694,045	\$ 51,623,842	\$ (14,826,313)	\$ -	\$ 469,491,574
Common General Plant	359,306,007	58,663,306	(10,081,174)	(2,156,074)	405,732,065
TOTAL COMMON PLANT	\$ 792,000,053	\$ 110,287,148	\$ (24,907,488)	\$ (2,156,074)	\$ 875,223,638
TOTAL GAS AND COMMON PLANT	\$ 2,235,938,000	\$ 217,153,604	\$ (41,729,153)	\$ (630,374)	\$ 2,410,732,078

All amounts shown above are unallocated Total Company

	BALANCE 1/1/2019	ADDITIONS	RETIREMENTS	TRANSFERS & ADJUSTMENTS	BALANCE 12/31/2019
Gas Distribution Plant (Minnesota located only)	\$ 1,067,369,297	\$ 76,851,168	\$ (6,115,084)	\$ -	\$ 1,138,105,381

	BALANCE 1/1/2018	ADDITIONS	RETIREMENTS	TRANSFERS & ADJUSTMENTS	BALANCE 12/31/2018
GAS PLANT IN SERVICE					
Gas Intangible Plant	\$ 6,496,125	\$ 1,472,242	\$ (338,985)	\$ -	\$ 7,629,381
Gas Manufactured Production Plant	27,002,312	629,921	(1,620,943)	-	26,011,291
Gas Other Storage Plant	54,803,185	175,009	(334,980)	-	54,643,215
Gas Transmission Plant	86,362,251	20,284,390	(246,794)	-	106,399,847
Gas Distribution Plant	1,107,186,866	86,384,348	(4,269,171)	-	1,189,302,043
Gas General Plant	49,360,621	10,639,569	(28,025)	(19,995)	59,952,171
TOTAL GAS PLANT	\$ 1,331,211,361	\$ 119,585,480	\$ (6,838,898)	\$ (19,995)	\$ 1,443,937,948
COMMON PLANT IN SERVICE					
Common Intangible Plant	\$ 370,147,918	\$ 54,201,092	\$ 8,345,036	\$ 0	\$ 432,694,045
Common General Plant	339,863,914	37,572,680	(18,150,582)	19,995	359,306,007
TOTAL COMMON PLANT	\$ 710,011,832	\$ 91,773,772	\$ (9,805,547)	\$ 19,995	\$ 792,000,053
TOTAL GAS AND COMMON PLANT	\$ 2,041,223,193	\$ 211,359,252	\$ (16,644,445)	\$ 0	\$ 2,235,938,000

All amounts shown above are unallocated Total Company

	BALANCE 1/1/2018	ADDITIONS	RETIREMENTS	TRANSFERS & ADJUSTMENTS	BALANCE 12/31/2018
Gas Distribution Plant (Minnesota located only)	\$ 992,732,363	\$ 78,179,510	\$ (3,542,576)	\$ -	\$ 1,067,369,297

	BALANCE 1/1/2017	ADDITIONS	RETIREMENTS	TRANSFERS & ADJUSTMENTS	BALANCE 12/31/2017
GAS PLANT IN SERVICE					
Gas Intangible Plant	\$ 7,547,486	\$ 57,719	\$ (1,109,079)	\$ -	\$ 6,496,125
Gas Manufactured Production Plant	26,980,154	514,058	(491,900)	-	27,002,312
Gas Other Storage Plant	54,113,488	707,260	(17,562)	-	54,803,185
Gas Transmission Plant	82,046,292	4,383,274	(67,314)	-	86,362,251
Gas Distribution Plant	1,058,523,959	56,779,800	(8,116,893)	-	1,107,186,866
Gas General Plant	49,235,406	3,557,966	(3,432,751)	-	49,360,621
TOTAL GAS PLANT	\$ 1,278,446,784	\$ 66,000,077	\$ (13,235,500)	\$ -	\$ 1,331,211,361
COMMON PLANT IN SERVICE					
Common Intangible Plant	\$ 378,920,757	\$ 113,715,066	\$ (122,487,905)	\$ -	\$ 370,147,918
Common General Plant	321,868,061	38,894,171	(20,898,318)	-	339,863,914
TOTAL COMMON PLANT	\$ 700,788,819	\$ 152,609,237	\$ (143,386,223)	\$ -	\$ 710,011,832
TOTAL GAS AND COMMON PLANT	\$ 1,979,235,603	\$ 218,609,314	\$ (156,621,723)	\$ -	\$ 2,041,223,193

All amounts shown above are unallocated Total Company

	BALANCE 1/1/2017	ADDITIONS	RETIREMENTS	TRANSFERS & ADJUSTMENTS	BALANCE 12/31/2017
Gas Distribution Plant (Minnesota located only)	\$ 950,176,749	\$ 49,888,311	\$ (7,332,697)	\$ -	\$ 992,732,363

	BALANCE 1/1/2016	ADDITIONS	RETIREMENTS	TRANSFERS & ADJUSTMENTS	BALANCE 12/31/2016
GAS PLANT IN SERVICE					
Gas Intangible Plant	\$ 5,408,523	\$ 2,138,962	\$ -	\$ -	\$ 7,547,486
Gas Manufactured Production Plant	19,442,628	7,537,526	-	-	26,980,154
Gas Other Storage Plant	53,410,519	702,969	-	-	54,113,488
Gas Transmission Plant	78,767,034	4,142,945	(863,687)	-	82,046,292
Gas Distribution Plant	1,018,386,929	57,569,522	(17,432,493)	-	1,058,523,959
Gas General Plant	47,660,408	3,110,913	(1,535,916)	-	49,235,406
TOTAL GAS PLANT	\$ 1,223,076,041	\$ 75,202,838	\$ (19,832,095)	\$ -	\$ 1,278,446,784
COMMON PLANT IN SERVICE					
Common Intangible Plant	\$ 326,196,864	\$ 58,837,506	\$ (6,113,612)	\$ -	\$ 378,920,757
Common General Plant	287,834,644	50,180,646	(16,147,229)	-	321,868,061
TOTAL COMMON PLANT	\$ 614,031,508	\$ 109,018,152	\$ (22,260,841)	\$ -	\$ 700,788,819
TOTAL GAS AND COMMON PLANT	\$ 1,837,107,549	\$ 184,220,990	\$ (42,092,937)	\$ -	\$ 1,979,235,603

All amounts shown above are unallocated Total Company

	BALANCE 1/1/2016	ADDITIONS	RETIREMENTS	TRANSFERS & ADJUSTMENTS	BALANCE 12/31/2016
Gas Distribution Plant (Minnesota located only)	\$ 915,394,595	\$ 51,673,967	\$ (16,891,814)	\$ -	\$ 950,176,749

	BALANCE 1/1/2015	ADDITIONS	RETIREMENTS	TRANSFERS & ADJUSTMENTS	BALANCE 12/31/2015
GAS PLANT IN SERVICE					
Gas Intangible Plant	\$ 5,239,406	\$ 169,118	\$ -	\$ -	\$ 5,408,523
Gas Manufactured Production Plant	19,103,877	347,787	(9,036)	-	19,442,628
Gas Other Storage Plant	53,438,272	4,363	(32,116)	-	53,410,519
Gas Transmission Plant	75,683,348	3,099,118	(9,654)	(5,779)	78,767,034
Gas Distribution Plant	952,560,738	74,101,012	(8,256,600)	(18,221)	1,018,386,929
Gas General Plant	45,663,546	4,064,951	(2,068,088)	-	47,660,408
TOTAL GAS PLANT	\$ 1,151,689,187	\$ 81,786,347	\$ (10,375,494)	\$ (24,000)	\$ 1,223,076,041
COMMON PLANT IN SERVICE					
Common Intangible Plant	\$ 293,118,141	\$ 38,752,935	\$ (5,674,212)	\$ -	\$ 326,196,864
Common General Plant	266,465,573	32,459,254	(11,090,182)	-	287,834,644
TOTAL COMMON PLANT	\$ 559,583,714	\$ 71,212,189	\$ (16,764,395)	\$ -	\$ 614,031,508
TOTAL GAS AND COMMON PLANT	\$ 1,711,272,901	\$ 152,998,536	\$ (27,139,888)	\$ (24,000)	\$ 1,837,107,549

All amounts shown above are unallocated Total Company

	BALANCE 1/1/2015	ADDITIONS	RETIREMENTS	TRANSFERS & ADJUSTMENTS	BALANCE 12/31/2015
Gas Distribution Plant (Minnesota located only)	\$ 855,434,929	\$ 67,703,884	\$ (7,725,997)	\$ (18,221)	\$ 915,394,595

	BALANCE 1/1/2014	ADDITIONS	RETIREMENTS	TRANSFERS & ADJUSTMENTS	BALANCE 12/31/2014
GAS PLANT IN SERVICE					
Gas Intangible Plant	\$ 5,029,808	\$ 208,560	\$ 1,037	\$ -	\$ 5,239,406
Gas Manufactured Production Plant	17,828,151	1,276,176	(450)	-	19,103,877
Gas Other Storage Plant	53,240,504	263,176	(65,408)	-	53,438,272
Gas Transmission Plant	74,768,947	2,516,742	(1,602,341)	-	75,683,348
Gas Distribution Plant	896,902,731	60,016,926	(4,656,756)	297,837	952,560,738
Gas General Plant	45,219,235	2,983,792	(2,539,481)	-	45,663,546
TOTAL GAS PLANT	\$ 1,092,989,377	\$ 67,265,372	\$ (8,863,398)	\$ 297,837	\$ 1,151,689,187
COMMON PLANT IN SERVICE					
Common Intangible Plant	\$ 239,276,779	\$ 54,708,510	\$ (867,148)	\$ -	\$ 293,118,141
Common General Plant	256,611,579	29,714,591	(19,860,597)	-	266,465,573
TOTAL COMMON PLANT	\$ 495,888,358	\$ 84,423,101	\$ (20,727,745)	\$ -	\$ 559,583,714
TOTAL GAS AND COMMON PLANT	\$ 1,588,877,735	\$ 151,688,472	\$ (29,591,143)	\$ 297,837	\$ 1,711,272,901

All amounts shown above are unallocated Total Company

	BALANCE 1/1/2014	ADDITIONS	RETIREMENTS	TRANSFERS & ADJUSTMENTS	BALANCE 12/31/2014
Gas Distribution Plant (Minnesota located only)	\$ 810,241,023	\$ 54,601,968	\$ (4,229,093)	\$ (5,178,969)	\$ 855,434,929

	BALANCE 1/1/2013	ADDITIONS	RETIREMENTS	TRANSFERS & ADJUSTMENTS	BALANCE 12/31/2013
GAS PLANT IN SERVICE					
Gas Intangible Plant	\$ 4,769,551	\$ 260,257	\$ -	\$ -	\$ 5,029,808
Gas Manufactured Production Plant	17,817,270	17,483	(6,601)	-	17,828,151
Gas Other Storage Plant	34,436,151	19,637,318	(832,965)	-	53,240,504
Gas Transmission Plant	73,465,388	1,333,283	(29,724)	-	74,768,947
Gas Distribution Plant	855,533,895	46,258,422	(4,889,586)	-	896,902,731
Gas General Plant	42,284,734	3,409,354	(474,853)	-	45,219,235
TOTAL GAS PLANT	\$ 1,028,306,989	\$ 70,916,117	\$ (6,233,729)	\$ -	\$ 1,092,989,377
COMMON PLANT IN SERVICE					
Common Intangible Plant	\$ 242,666,492	\$ 18,095,016	\$ (21,484,729)	\$ -	\$ 239,276,779
Common General Plant	243,869,248	49,987,176	(37,244,844)	-	256,611,579
TOTAL COMMON PLANT	\$ 486,535,740	\$ 68,082,192	\$ (58,729,573)	\$ -	\$ 495,888,358
TOTAL GAS AND COMMON PLANT	\$ 1,514,842,728	\$ 138,998,308	\$ (64,963,302)	\$ -	\$ 1,588,877,735

All amounts shown above are unallocated Total Company

	BALANCE 1/1/2013	ADDITIONS	RETIREMENTS	TRANSFERS & ADJUSTMENTS	BALANCE 12/31/2013
Gas Distribution Plant (Minnesota located only)	\$ 773,673,435	\$ 41,090,836	\$ (4,523,247)	\$ -	\$ 810,241,023

	BALANCE 1/1/2012	ADDITIONS	RETIREMENTS	TRANSFERS & ADJUSTMENTS	BALANCE 12/31/2012
GAS PLANT IN SERVICE					
Gas Intangible Plant	\$ 4,994,873	\$ 342,315	\$ (567,636)	\$ -	\$ 4,769,551
Gas Manufactured Production Plant	17,834,297	(2,967)	(14,060)	-	17,817,270
Gas Other Storage Plant	34,404,852	131,340	(100,040)	-	34,436,151
Gas Transmission Plant	67,192,623	6,325,537	(97,688)	44,915	73,465,388
Gas Distribution Plant	842,284,112	28,371,334	(15,076,636)	(44,915)	855,533,895
Gas General Plant	40,126,985	2,982,304	(824,555)	-	42,284,734
TOTAL GAS PLANT	\$ 1,006,837,742	\$ 38,149,862	\$ (16,680,615)	\$ 0	\$ 1,028,306,989
COMMON PLANT IN SERVICE					
Common Intangible Plant	\$ 299,912,287	\$ 15,878,081	\$ (73,123,876)	\$ -	\$ 242,666,492
Common General Plant	218,981,867	33,773,958	(8,886,577)	-	243,869,248
TOTAL COMMON PLANT	\$ 518,894,154	\$ 49,652,038	\$ (82,010,453)	\$ -	\$ 486,535,740
TOTAL GAS AND COMMON PLANT	\$ 1,525,731,896	\$ 87,801,901	\$ (98,691,069)	\$ 0	\$ 1,514,842,728

All amounts shown above are unallocated Total Company

	BALANCE 1/1/2012	ADDITIONS	RETIREMENTS	TRANSFERS & ADJUSTMENTS	BALANCE 12/31/2012
Gas Distribution Plant (Minnesota located only)	\$ 763,527,425	\$ 24,757,248	\$ (14,566,323)	\$ (44,915)	\$ 773,673,435

	BALANCE 1/1/2011	ADDITIONS	RETIREMENTS	TRANSFERS & ADJUSTMENTS	BALANCE 12/31/2011
GAS PLANT IN SERVICE					
Gas Intangible Plant	\$ 3,526,852	\$ 1,468,021	\$ -	\$ -	\$ 4,994,873
Gas Manufactured Production Plant	17,591,253	256,384	(13,340)	-	17,834,297
Gas Other Storage Plant	34,141,553	263,298	-	-	34,404,852
Gas Transmission Plant	65,827,836	2,091,792	(727,004)	-	67,192,623
Gas Distribution Plant	821,505,955	23,979,886	(3,201,738)	10	842,284,112
Gas General Plant	37,337,262	3,409,450	(619,726)	-	40,126,985
TOTAL GAS PLANT	\$ 979,930,710	\$ 31,468,831	\$ (4,561,808)	\$ 10	\$ 1,006,837,742
COMMON PLANT IN SERVICE					
Common Intangible Plant	\$ 280,399,895	\$ 19,512,392	\$ -	\$ -	\$ 299,912,287
Common General Plant	223,882,767	20,914,626	(25,815,526)	-	218,981,867
TOTAL COMMON PLANT	\$ 504,282,662	\$ 40,427,018	\$ (25,815,526)	\$ -	\$ 518,894,154
TOTAL GAS AND COMMON PLANT	\$ 1,484,213,372	\$ 71,895,849	\$ (30,377,334)	\$ 10	\$ 1,525,731,896

All amounts shown above are unallocated Total Company

	BALANCE 1/1/2011	ADDITIONS	RETIREMENTS	TRANSFERS & ADJUSTMENTS	BALANCE 12/31/2011
Gas Distribution Plant (Minnesota located only)	\$ 744,122,068	\$ 22,591,350	\$ (3,186,003)	\$ 10	\$ 763,527,425

	BALANCE 1/1/2010	ADDITIONS	RETIREMENTS	TRANSFERS & ADJUSTMENTS	BALANCE 12/31/2010
GAS PLANT IN SERVICE					
Gas Intangible Plant	\$ 1,675,678	\$ 1,851,174	\$ -	\$ -	\$ 3,526,852
Gas Manufactured Production Plant	17,455,490	143,712	(7,949)	-	17,591,253
Gas Other Storage Plant	33,914,794	258,020	(31,261)	-	34,141,553
Gas Transmission Plant	65,528,492	312,143	(12,800)	-	65,827,836
Gas Distribution Plant	798,055,678	29,753,074	(6,371,676)	68,879	821,505,955
Gas General Plant	32,753,249	4,584,013	-	-	37,337,262
TOTAL GAS PLANT	\$ 949,383,382	\$ 36,902,136	\$ (6,423,686)	\$ 68,879	\$ 979,930,710
COMMON PLANT IN SERVICE					
Common Intangible Plant	\$ 263,149,514	\$ 17,250,382	\$ -	\$ -	\$ 280,399,895
Common General Plant	203,180,343	20,702,424	-	-	223,882,767
TOTAL COMMON PLANT	\$ 466,329,856	\$ 37,952,806	\$ -	\$ -	\$ 504,282,662
TOTAL GAS AND COMMON PLANT	\$ 1,415,713,238	\$ 74,854,941	\$ (6,423,686)	\$ 68,879	\$ 1,484,213,372

All amounts shown above are unallocated Total Company

	BALANCE 1/1/2010	ADDITIONS	RETIREMENTS	TRANSFERS & ADJUSTMENTS	BALANCE 12/31/2010
Gas Distribution Plant (Minnesota located only)	\$ 723,723,715	\$ 24,876,032	\$ (4,546,557)	\$ 68,879	\$ 744,122,068

Functional Class	2021											
	January	February	March	April	May	June	July	August	September	October	November	December
Gas Distribution Plant												
CWIP Beginning Balance	9,262,802	8,755,419	7,044,206	8,548,998	14,205,146	23,691,512	28,606,134	41,434,622	57,010,950	68,102,057	36,154,456	30,741,738
CWIP Expenditures	4,033,975	3,615,214	3,359,094	8,507,228	15,188,262	16,464,797	23,783,717	25,829,513	19,351,486	11,281,497	8,508,603	6,861,465
AFUDC Debt	25,287	14,979	7,190	10,768	20,070	31,074	50,327	75,016	96,802	81,177	49,047	44,278
AFUDC Equity	57,361	36,457	17,158	25,686	47,860	74,104	120,018	178,894	230,849	193,589	116,966	105,953
Closings to Plant	(4,624,005)	(5,377,863)	(1,878,649)	(2,887,535)	(5,769,826)	(11,655,353)	(11,125,575)	(10,507,095)	(8,588,031)	(43,503,863)	(14,087,334)	(7,879,247)
Gas Distribution CWIP	8,755,419	7,044,206	8,548,998	14,205,146	23,691,512	28,606,134	41,434,622	57,010,950	68,102,057	36,154,456	30,741,738	29,873,827
Gas Other Storage Plant												
CWIP Beginning Balance	1,628,456	2,070,099	2,499,206	3,108,059	2,914,580	3,073,065	3,695,930	4,242,275	5,511,131	6,375,716	7,960,163	9,213,037
CWIP Expenditures	427,062	461,678	620,362	160,140	175,278	629,292	965,934	1,562,151	1,661,130	1,875,474	1,541,979	1,211,284
AFUDC Debt	1,997	1,897	2,160	2,822	3,086	3,671	6,490	7,975	9,785	11,724	14,060	11,362
AFUDC Equity	4,664	4,618	5,153	6,732	7,358	8,753	15,477	19,018	23,336	27,958	33,530	27,095
Closings to Plant	7,920	(39,086)	(18,823)	(363,173)	(27,237)	(18,851)	(441,556)	(320,288)	(829,666)	(330,709)	(336,696)	(6,301,065)
Gas Other Storage CWIP	2,070,099	2,499,206	3,108,059	2,914,580	3,073,065	3,695,930	4,242,275	5,511,131	6,375,716	7,960,163	9,213,037	4,161,713
Gas General Plant												
CWIP Beginning Balance	4,184,690	2,758,026	2,479,856	2,241,420	3,060,682	3,554,662	4,061,096	5,290,036	6,393,108	7,233,033	8,044,205	8,676,774
CWIP Expenditures	(196,739)	210,388	289,593	828,945	492,198	999,879	1,994,303	1,632,406	1,355,460	1,364,893	1,136,747	4,230,630
AFUDC Debt	1,718	2,381	2,400	2,634	2,919	3,222	4,767	7,001	8,823	10,426	11,845	7,657
AFUDC Equity	4,012	5,757	5,726	6,284	6,959	7,683	11,368	16,697	21,041	24,863	28,246	18,260
Closings to Plant	(1,235,654)	(496,696)	(536,154)	(18,602)	(8,096)	(504,350)	(781,497)	(553,032)	(545,399)	(588,999)	(544,270)	(10,803,362)
Gas General CWIP	2,758,026	2,479,856	2,241,420	3,060,682	3,554,662	4,061,096	5,290,036	6,393,108	7,233,033	8,044,205	8,676,774	2,129,959
Gas Manufactured Production Plant												
CWIP Beginning Balance	3,200,014	3,338,834	3,571,905	3,881,597	4,049,714	4,301,682	3,282,341	3,830,810	8,284,694	13,612,980	18,962,754	24,400,107
CWIP Expenditures	123,640	212,156	289,566	146,744	229,414	915,056	1,129,764	5,369,726	5,578,912	5,563,524	5,575,701	4,790,402
AFUDC Debt	4,552	6,117	5,945	6,313	6,664	5,972	5,823	9,936	17,922	26,674	35,489	22,306
AFUDC Equity	10,628	14,799	14,181	15,060	15,891	14,243	13,866	23,695	42,740	63,611	84,633	53,194
Closings to Plant	-	-	-	-	-	(1,954,612)	(601,003)	(949,473)	(311,289)	(304,034)	(258,471)	(28,817,580)
Gas Manufactured Production CWIP	3,338,834	3,571,905	3,881,597	4,049,714	4,301,682	3,282,341	3,830,810	8,284,694	13,612,980	18,962,754	24,400,107	448,429
Gas Intangible Plant												
CWIP Beginning Balance	84,658	143,770	217,186	293,274	375,796	491,806	806,569	715,689	382,897	193,829	194,905	195,987
CWIP Expenditures	58,572	72,332	74,672	80,671	113,607	311,170	201,235	158,894	151,846	136,440	136,440	136,440
AFUDC Debt	162	318	418	547	710	1,062	1,105	884	465	819	320	302
AFUDC Equity	378	766	998	1,304	1,693	2,532	2,635	2,109	1,109	758	762	719
Closings to Plant	-	-	-	-	-	-	(295,855)	(494,669)	(342,488)	(136,440)	(136,440)	(160,691)
Gas Intangible CWIP	143,770	217,186	293,274	375,796	491,806	806,569	715,689	382,897	193,829	194,905	195,987	172,756
Gas Transmission Plant												
CWIP Beginning Balance	(548,663)	(1,556,659)	(1,461,704)	(1,204,690)	(1,119,318)	(855,086)	(557,099)	(178,319)	441,815	810,303	871,421	816,695
CWIP Expenditures	(81,200)	100,749	253,958	81,585	261,192	293,895	795,960	1,798,202	1,322,071	850,341	738,874	1,441,737
AFUDC Debt	1,327	1,018	954	1,119	898	1,213	1,754	2,109	2,336	2,148	1,704	1,963
AFUDC Equity	3,099	2,491	2,276	2,668	2,142	2,892	4,184	5,029	5,571	5,123	4,063	4,682
Closings to Plant	(931,222)	(9,304)	(175)	-	-	(13)	(423,118)	(1,185,205)	(961,490)	(796,494)	(799,367)	(1,014,276)
Gas Transmission CWIP	(1,556,659)	(1,461,704)	(1,204,690)	(1,119,318)	(855,086)	(557,099)	(178,319)	441,815	810,303	871,421	816,695	1,250,801
Total Gas Utility	15,509,490	14,350,655	16,868,658	23,486,800	34,257,641	39,894,971	55,335,113	78,024,595	96,327,917	72,187,905	74,044,338	38,037,486
Common Intangible Plant												
CWIP Beginning Balance	48,806,914	56,667,269	56,820,167	57,340,757	63,193,647	67,622,486	70,391,943	74,442,728	82,722,631	87,345,604	95,291,353	94,104,186
CWIP Expenditures	9,514,059	6,540,611	2,092,968	6,213,970	5,727,701	2,662,367	10,355,616	8,565,134	11,302,560	11,274,279	6,676,005	8,414,254
AFUDC Debt	71,741	99,793	90,886	95,604	103,786	110,695	108,516	117,470	125,932	132,463	137,027	87,655
AFUDC Equity	167,512	241,311	216,812	228,070	247,481	263,981	258,784	280,136	300,317	315,893	326,777	209,035
Closings to Plant	(1,892,956)	(6,728,817)	(1,880,076)	(684,753)	(1,650,129)	(267,586)	(6,672,131)	(682,837)	(7,105,837)	(3,776,885)	(8,326,977)	(82,287,536)
Common Intangible CWIP	56,667,269	56,820,167	57,340,757	63,193,647	67,622,486	70,391,943	74,442,728	82,722,631	87,345,604	95,291,353	94,104,186	20,527,593
Common General Plant												
CWIP Beginning Balance	26,212,851	27,550,689	30,843,973	32,126,451	34,263,658	38,721,210	40,951,188	41,495,917	46,465,524	48,159,978	54,232,881	57,834,704
CWIP Expenditures	2,569,772	3,735,091	4,412,491	2,267,509	4,515,436	4,354,945	6,928,537	7,782,072	12,309,502	7,433,555	10,343,278	16,633,452
AFUDC Debt	18,714	25,948	24,608	25,311	26,253	29,641	32,217	34,658	39,000	46,276	55,896	62,266
AFUDC Equity	43,696	62,747	68,703	60,381	62,602	70,686	76,830	82,659	93,004	110,358	133,298	148,489
Closings to Plant	(1,294,344)	(530,501)	(3,213,324)	(215,994)	(146,739)	(2,225,293)	(6,492,856)	(2,929,773)	(10,747,052)	(1,517,286)	(6,930,650)	(31,805,678)
Common General CWIP	27,550,689	30,843,973	32,126,451	34,263,658	38,721,210	40,951,188	41,495,917	46,465,524	48,159,978	54,232,881	57,834,704	42,873,232
Total Common Utility	84,217,958	87,664,140	89,467,208	97,457,305	106,343,696	111,343,131	115,938,645	129,188,155	135,505,582	149,524,235	151,938,890	63,400,825
Total Gas and Common	99,727,448	102,014,795	106,335,867	120,943,905	140,601,337	151,238,103	171,273,758	207,212,751	231,833,499	221,712,140	225,983,228	101,438,311

Footnotes:

(1) Gas Distribution and Transmission Plant in the schedule above contains NSP-Minnesota Total Company for all jurisdictions. Below is the Gas Distribution and Transmission State of Minnesota located assets only.

Gas Distribution Plant - MN located only												
CWIP Beginning Balance	7,326,157	6,769,067	5,796,147	7,043,673	12,291,923	18,363,728	18,675,965	27,719,404	39,576,222	47,485,065	35,637,710	30,056,391
CWIP Expenditures	3,653,090	3,459,511	3,022,283	7,926,773	11,385,551	11,290,344	18,813,149	21,222,707	15,466,367	8,311,663	4,673,271	5,636,540
AFUDC Debt	20,824	11,750	4,949	8,100	14,779	20,118	32,355	50,394	66,407	63,641	48,895	44,133
AFUDC Equity	47,135	28,549	11,812	19,322	35,242	47,975	77,158	120,177	158,364	151,769	116,602	105,246
Closings to Plant	(4,278,136)	(4,472,731)	(1,791,517)	(2,705,945)	(5,363,767)	(11,046,200)	(9,536,459)	(7,782,284)	(9,879,429)	(20,374,428)	(10,420,088)	(6,546,667)
Gas Distribution CWIP (MN Only)	6,769,067	5,796,147	7,043,673	12,291,923	18,363,728	18,675,965	27,719,404	39,576,222	47,485,065	35,637,710	30,056,391	29,295,333
Gas Transmission Plant - MN located only												
CWIP Beginning Balance	(548,663)	(1,556,659)	(1,461,704)	(1,204,690)	(1,119,318)	(855,086)	(557,099)	(178,319)	441,815	810,303	871,421	816,695
CWIP Expenditures	(81,200)	100,749	253,958	81,585	261,192	293,895	795,960	1,798,202	1,322,071	850,341	738,874	1,441,737
AFUDC Debt	1,327	1,018	954	1,119	898	1,213	1,754	2,109	2,336	2,148	1,704	1,963
AFUDC Equity	3,099	2,491	2,276	2,668	2,142	2,892	4,184	5,029	5,571	5,123	4,063	4,682
Closings to Plant	(931,222)	(9,304)	(175)	-	-	(13)	(423,118)	(1,185,205)	(961,490)	(796,494)	(799,367)	(1,014,276)
Gas Transmission CWIP (MN Only)	(1,556,659)	(1,461,704)	(1,204,690)	(1,119,318)	(855,086)	(557,099)	(178,319)	441,815	810,303	871,421	816,695	1,250,801

Functional Class	2022											
	January	February	March	April	May	June	July	August	September	October	November	December
Gas Distribution Plant												
CWIP Beginning Balance	29,873,827	30,336,973	30,930,733	31,378,246	34,101,864	38,999,449	43,326,202	48,132,239	54,094,126	57,267,596	59,743,354	60,638,868
CWIP Expenditures	4,741,642	4,346,702	4,135,797	7,780,894	11,661,567	12,411,805	13,123,430	14,911,255	11,902,154	10,934,184	8,270,897	6,891,796
AFUDC Debt	42,053	43,615	44,839	47,202	52,124	58,327	64,955	72,364	79,043	83,334	86,025	46,519
AFUDC Equity	101,784	105,567	108,528	114,248	126,162	141,175	157,218	175,151	191,317	201,702	208,216	112,594
Closings to Plant	(4,422,333)	(3,902,124)	(3,841,650)	(5,218,727)	(6,942,268)	(8,284,555)	(8,539,566)	(9,196,884)	(8,999,044)	(8,743,462)	(7,669,624)	(61,006,566)
Gas Distribution CWIP	30,336,973	30,930,733	31,378,246	34,101,864	38,999,449	43,326,202	48,132,239	54,094,126	57,267,596	59,743,354	60,638,868	6,683,210
Gas Other Storage Plant												
CWIP Beginning Balance	4,161,713	4,197,936	4,219,644	4,482,205	5,137,493	5,315,455	5,732,275	6,227,242	6,663,402	7,100,661	7,861,296	7,921,538
CWIP Expenditures	92,881	66,203	296,913	685,637	345,728	435,690	512,089	450,873	447,963	771,765	600,122	1,999,545
AFUDC Debt	6,419	6,464	6,562	7,388	8,031	8,483	9,184	9,898	10,568	11,489	12,127	7,660
AFUDC Equity	15,637	15,644	16,174	17,981	19,439	20,532	22,229	23,956	25,579	27,809	29,352	16,539
Closings to Plant	(78,614)	(66,602)	(59,209)	(55,618)	(195,236)	(47,884)	(48,534)	(48,570)	(46,850)	(50,428)	(581,359)	(8,320,799)
Gas Other Storage CWIP	4,197,936	4,219,644	4,482,205	5,137,493	5,315,455	5,732,275	6,227,242	6,663,402	7,100,661	7,861,296	7,921,538	1,626,483
Gas General Plant												
CWIP Beginning Balance	2,129,959	1,766,962	1,553,140	1,535,149	1,629,526	1,720,722	1,759,032	1,759,394	1,789,905	1,687,595	1,613,035	1,557,550
CWIP Expenditures	472,575	624,201	1,137,009	1,304,460	1,362,747	1,311,055	1,275,817	1,350,414	1,239,798	1,183,894	872,769	946,837
AFUDC Debt	745	764	783	798	829	874	921	990	1,080	1,171	1,249	1,281
AFUDC Equity	1,804	1,848	1,896	1,930	2,007	2,115	2,229	2,395	2,613	2,834	3,024	3,101
Closings to Plant	(838,122)	(840,635)	(1,157,679)	(1,212,810)	(1,274,387)	(1,275,733)	(1,278,605)	(1,323,288)	(1,345,801)	(1,262,459)	(932,527)	(1,082,443)
Gas General CWIP	1,766,962	1,553,140	1,535,149	1,629,526	1,720,722	1,759,032	1,759,394	1,789,905	1,687,595	1,613,035	1,557,550	1,426,325
Gas Manufactured Production Plant												
CWIP Beginning Balance	448,429	672,585	773,784	1,057,268	1,369,683	2,319,110	4,334,623	6,660,540	8,920,690	10,730,973	12,500,840	13,731,596
CWIP Expenditures	356,868	193,823	346,470	356,838	976,489	2,024,401	2,318,187	2,239,310	1,776,952	1,732,648	1,184,820	941,611
AFUDC Debt	859	1,110	1,405	1,863	2,831	5,107	8,439	11,960	15,084	17,634	20,135	11,066
AFUDC Equity	2,080	2,686	3,400	4,510	6,853	12,360	20,427	28,948	36,509	43,165	48,736	26,784
Closings to Plant	(135,650)	(96,420)	(67,790)	(50,796)	(36,746)	(26,354)	(21,137)	(20,069)	(18,262)	(23,780)	(22,935)	(14,391,384)
Gas Manufactured Production CWIP	672,585	773,784	1,057,268	1,369,683	2,319,110	4,334,623	6,660,540	8,920,690	10,730,973	12,500,840	13,731,596	319,673
Gas Intangible Plant												
CWIP Beginning Balance	172,756	287,088	402,022	517,561	633,708	750,467	867,840	985,831	1,104,444	1,223,680	1,343,544	1,464,039
CWIP Expenditures	113,125	113,125	113,125	113,125	113,125	113,125	113,125	113,125	113,125	113,125	113,125	113,125
AFUDC Debt	353	529	706	884	1,062	1,242	1,423	1,604	1,787	1,970	2,155	1,900
AFUDC Equity	854	1,280	1,708	2,139	2,571	3,006	3,443	3,883	4,325	4,769	5,215	4,598
Closings to Plant	-	-	-	-	-	-	-	-	-	-	-	(598,445)
Gas Intangible CWIP	287,088	402,022	517,561	633,708	750,467	867,840	985,831	1,104,444	1,223,680	1,343,544	1,464,039	985,217
Gas Transmission Plant												
CWIP Beginning Balance	1,250,801	1,747,570	3,504,969	365,472	514,187	594,154	1,750,058	2,610,077	2,376,711	1,941,162	1,636,529	1,175,893
CWIP Expenditures	1,113,710	2,153,710	3,676,580	578,318	578,318	2,095,566	2,095,566	990,056	578,318	578,318	138,710	138,710
AFUDC Debt	2,330	4,059	4,360	779	955	2,060	3,608	4,005	3,420	2,851	2,187	1,606
AFUDC Equity	5,638	9,824	10,552	1,886	2,311	4,986	8,734	9,693	8,277	6,901	5,293	3,888
Closings to Plant	(624,909)	(410,194)	(6,830,989)	(432,268)	(501,617)	(946,708)	(1,247,889)	(1,237,120)	(1,025,564)	(892,703)	(606,826)	(439,299)
Gas Transmission CWIP	1,747,570	3,504,969	365,472	514,187	594,154	1,750,058	2,610,077	2,376,711	1,941,162	1,636,529	1,175,893	880,798
Total Gas Utility	39,009,114	41,384,292	39,333,901	43,386,461	49,699,356	57,770,030	66,375,323	74,949,277	79,951,666	84,698,598	86,489,486	11,921,706
Common Intangible Plant												
CWIP Beginning Balance	20,527,593	27,985,652	34,501,290	44,367,575	51,925,704	59,511,740	66,679,354	74,138,787	80,718,529	87,345,258	94,526,307	100,145,899
CWIP Expenditures	7,267,112	6,779,767	11,210,291	7,615,175	7,574,803	7,556,940	7,562,805	7,586,820	7,579,852	7,835,684	7,386,936	7,261,124
AFUDC Debt	36,589	44,957	53,556	62,631	71,600	80,427	89,235	97,707	105,893	114,203	121,842	78,166
AFUDC Equity	88,560	108,815	129,627	151,591	173,301	194,666	215,984	236,491	255,819	276,416	294,906	189,193
Closings to Plant	65,798	(417,901)	(1,527,189)	(271,268)	(233,668)	(664,420)	(408,591)	(1,341,277)	(1,314,635)	(1,045,254)	(2,184,092)	(86,973,646)
Common Intangible CWIP	27,985,652	34,501,290	44,367,575	51,925,704	59,511,740	66,679,354	74,138,787	80,718,529	87,345,258	94,526,307	100,145,899	20,700,736
Common General Plant												
CWIP Beginning Balance	42,873,232	49,711,415	57,961,205	60,797,166	64,813,044	73,181,855	74,029,313	81,770,957	52,639,488	54,665,500	58,451,375	63,182,124
CWIP Expenditures	6,928,954	8,290,889	6,876,217	6,980,959	8,909,437	9,184,138	9,016,480	9,441,681	10,370,013	7,668,044	7,364,123	7,682,949
AFUDC Debt	60,507	67,064	72,864	77,880	84,199	89,302	93,599	73,417	51,812	54,446	55,810	42,530
AFUDC Equity	146,452	162,322	176,300	188,600	203,795	216,147	226,548	177,698	125,406	131,781	135,063	102,939
Closings to Plant	(297,730)	(270,484)	(4,289,474)	(3,231,461)	(828,619)	(8,642,128)	(1,594,984)	(38,824,264)	(8,521,220)	(4,069,396)	(2,824,266)	(38,685,997)
Common General CWIP	49,711,415	57,961,205	60,797,166	64,813,044	73,181,855	74,029,313	81,770,957	52,639,488	54,665,500	58,451,375	63,182,124	32,324,545
Total Common Utility	77,697,067	92,462,495	105,164,741	116,738,747	132,693,595	140,708,668	155,909,744	133,358,017	142,010,757	152,977,682	163,328,023	53,025,281
Total Gas and Common	116,706,181	133,846,787	144,500,642	160,125,208	182,392,951	198,478,698	222,285,068	208,307,293	221,962,424	237,676,280	249,817,509	64,946,987

Footnotes:

(1) Gas Distribution and Transmission Plant in the schedule

Gas Distribution Plant - MN located only

CWIP Beginning Balance	29,295,333	29,907,877	30,585,437	31,069,199	33,763,886	38,542,096	42,872,851	47,585,230	53,470,761	56,657,497	59,018,713	59,958,851
CWIP Expenditures	4,037,065	3,718,916	3,538,114	6,994,152	10,532,873	11,229,973	11,777,737	13,327,241	10,538,583	9,262,709	6,938,824	5,721,549
AFUDC Debt	41,899	43,429	44,627	46,971	51,879	58,071	64,691	72,093	78,767	83,054	85,742	46,233
AFUDC Equity	101,413	105,115	108,015	113,690	125,568	140,555	156,577	174,494	190,648	201,024	207,530	111,902
Closings to Plant	(3,567,334)	(3,189,900)	(3,206,994)	(4,460,126)	(5,932,111)	(7,087,844)	(7,286,626)	(7,688,297)	(7,621,262)	(7,185,570)	(6,291,958)	(59,805,722)
Gas Distribution CWIP (MN Only)	29,907,877	30,585,437	31,069,199	33,763,886	38,542,096	42,872,851	47,585,230	53,470,761	56,657,497	59,018,713	59,958,851	6,032,813

Gas Transmission Plant - MN located only

CWIP Beginning Balance	1,250,801	1,747,570	3,504,969	365,472	514,187	594,154	1,750,058	2,610,077	2,376,711	1,941,162	1,636,529	1,175,893
CWIP Expenditures	1,113,710	2,153,710	3,676,580	578,318	578,318	2,095,566	2,095,566	990,056	578,318	578,318	138,710	138,710
AFUDC Debt	2,330	4,059	4,360	779	955	2,060	3,608	4,005	3,420	2,851	2,187	1,606
AFUDC Equity	5,638	9,824	10,552	1,886	2,311	4,986	8,734	9,693	8,277	6,901	5,293	3,888
Closings to Plant	(624,909)	(410,194)	(6,830,989)	(432,268)	(501,617)	(946,708)	(1,247,889)	(1,237,120)	(1,025,564)	(892,703)	(606,826)	(439,299)
Gas Transmission CWIP (MN Only)	1,747,570	3,504,969	365,472	514,187	594,154	1,750,058	2,610,077	2,376,711	1,941,162	1,636,529	1,175,893	880,798

Functional Class	2021											
	January	February	March	April	May	June	July	August	September	October	November	December
Gas Distribution Plant												
Gross Plant Beginning Balance	1,400,056,654	1,404,708,767	1,409,907,351	1,410,966,449	1,413,821,744	1,419,505,801	1,426,576,914	1,437,102,630	1,447,007,319	1,454,992,945	1,497,894,404	1,511,379,333
Plant Additions	4,624,005	5,377,863	1,878,649	2,887,535	5,769,826	11,655,353	11,125,575	10,507,095	8,588,031	43,503,863	14,087,334	7,879,247
Retirements	(438,725)	(179,279)	(819,551)	(32,240)	(85,768)	(4,584,240)	(599,859)	(602,405)	(602,405)	(602,405)	(602,405)	(602,405)
Transfers & Adjustments	466,832	-	-	-	-	-	-	-	-	-	-	-
Gas Distribution Plant	1,404,708,767	1,409,907,351	1,410,966,449	1,413,821,744	1,419,505,801	1,426,576,914	1,437,102,630	1,447,007,319	1,454,992,945	1,497,894,404	1,511,379,333	1,518,656,175
Gas Other Storage Plant												
Gross Plant Beginning Balance	61,759,654	61,751,734	61,790,819	61,809,642	62,172,816	62,200,053	62,218,904	62,660,460	62,980,748	63,810,414	64,141,123	64,477,819
Plant Additions	(7,920)	39,086	18,823	363,173	27,237	18,851	441,556	320,288	829,666	330,709	336,696	6,301,065
Retirements	-	-	-	-	-	-	-	-	-	-	-	-
Transfers & Adjustments	-	-	-	-	-	-	-	-	-	-	-	-
Gas Other Storage Plant	61,751,734	61,790,819	61,809,642	62,172,816	62,200,053	62,218,904	62,660,460	62,980,748	63,810,414	64,141,123	64,477,819	70,778,884
Gas General Plant												
Gross Plant Beginning Balance	72,790,924	74,026,579	74,523,274	74,972,067	74,990,669	74,998,765	75,503,115	76,284,612	76,837,644	77,383,044	77,972,043	78,516,313
Plant Additions	1,235,654	496,696	536,154	18,602	8,096	504,350	781,497	553,033	545,399	588,999	544,270	10,803,362
Retirements	-	-	(87,362)	-	-	-	-	-	-	-	-	-
Transfers & Adjustments	-	-	-	-	-	-	-	-	-	-	-	-
Gas General Plant	74,026,579	74,523,274	74,972,067	74,990,669	74,998,765	75,503,115	76,284,612	76,837,644	77,383,044	77,972,043	78,516,313	89,319,674
Gas Manufactured Production Plant												
Gross Plant Beginning Balance	17,502,655	17,502,655	17,502,655	17,502,655	17,502,655	17,502,655	19,439,328	20,040,331	20,989,805	21,301,094	21,605,128	21,863,599
Plant Additions	-	-	-	-	-	1,954,612	601,003	949,473	311,289	304,034	258,471	28,817,580
Retirements	-	-	-	-	-	(17,939)	-	-	-	-	-	-
Transfers & Adjustments	-	-	-	-	-	-	-	-	-	-	-	-
Gas Manufactured Production Plant	17,502,655	17,502,655	17,502,655	17,502,655	17,502,655	19,439,328	20,040,331	20,989,805	21,301,094	21,605,128	21,863,599	50,681,179
Gas Intangible Plant												
Gross Plant Beginning Balance	8,574,069	8,574,069	8,574,069	8,574,069	8,574,069	8,574,069	8,574,069	8,869,924	9,364,593	9,707,081	9,843,521	9,979,961
Plant Additions	-	-	-	-	-	-	295,855	494,669	342,488	136,440	136,440	160,691
Retirements	-	-	-	-	-	-	-	-	-	-	-	-
Transfers & Adjustments	-	-	-	-	-	-	-	-	-	-	-	-
Gas Intangible Plant	8,574,069	8,574,069	8,574,069	8,574,069	8,574,069	8,574,069	8,869,924	9,364,593	9,707,081	9,843,521	9,979,961	10,140,653
Gas Transmission Plant												
Gross Plant Beginning Balance	118,778,895	119,243,285	119,252,589	119,252,764	119,252,764	119,252,764	119,252,777	119,555,163	120,619,636	121,460,394	122,136,156	122,814,791
Plant Additions	931,222	9,304	175	-	-	13	423,118	1,185,205	961,490	796,494	799,367	1,014,276
Retirements	-	-	-	-	-	-	(120,732)	(120,732)	(120,732)	(120,732)	(120,732)	(120,732)
Transfers & Adjustments	(466,832)	-	-	-	-	-	-	-	-	-	-	-
Gas Transmission Plant	119,243,285	119,252,589	119,252,764	119,252,764	119,252,764	119,252,777	119,555,163	120,619,636	121,460,394	122,136,156	122,814,791	123,708,335
Total Gas Utility	1,685,807,088	1,691,550,758	1,693,077,646	1,696,314,716	1,702,034,107	1,711,565,108	1,724,513,119	1,737,799,745	1,748,654,972	1,793,592,375	1,809,031,816	1,863,284,900
Common Intangible Plant												
Gross Plant Beginning Balance	513,593,465	515,486,421	522,215,238	524,095,314	524,780,067	526,430,196	526,697,782	533,369,913	534,052,750	541,158,587	544,935,472	553,262,449
Plant Additions	1,892,956	6,728,817	1,880,076	684,753	1,650,129	267,586	6,672,131	682,837	7,105,837	3,776,885	8,326,977	82,287,536
Retirements	-	-	-	-	-	-	-	-	-	-	-	-
Transfers & Adjustments	-	-	-	-	-	-	-	-	-	-	-	-
Common Intangible Plant	515,486,421	522,215,238	524,095,314	524,780,067	526,430,196	526,697,782	533,369,913	534,052,750	541,158,587	544,935,472	553,262,449	635,549,985
Common General Plant												
Gross Plant Beginning Balance	427,142,765	428,437,109	428,936,424	430,494,932	430,710,926	430,857,664	419,355,719	425,848,575	428,778,348	439,525,400	441,042,685	447,973,335
Plant Additions	1,294,344	530,501	3,213,324	215,994	146,739	2,225,293	6,492,856	2,929,773	10,747,052	1,517,286	6,930,650	31,805,678
Retirements	-	(31,186)	(1,654,817)	-	-	(13,727,239)	-	-	-	-	-	-
Transfers & Adjustments	(0)	-	-	-	-	-	-	-	-	-	-	-
Common General Plant	428,437,109	428,936,424	430,494,932	430,710,926	430,857,664	419,355,719	425,848,575	428,778,348	439,525,400	441,042,685	447,973,335	479,779,013
Total Common Utility	943,923,530	951,151,662	954,590,246	955,490,992	957,287,860	946,053,501	959,218,488	962,831,098	980,683,987	985,978,157	1,001,235,784	1,115,328,998
Total Gas and Common	2,629,730,618	2,642,702,419	2,647,667,892	2,651,805,708	2,659,321,967	2,657,618,609	2,683,731,607	2,700,630,843	2,729,338,958	2,779,570,533	2,810,267,600	2,978,613,898

Footnotes:

(1) Gas Distribution and Transmission Plant in the schedule above contains NSP-Minnesota Total Company for all jurisdictions. Below is the Gas Distribution and Transmission State of Minnesota located assets only.

Gas Distribution Plant - MN												
Gross Plant Beginning Balance	1,260,719,984	1,265,348,245	1,269,679,979	1,270,653,768	1,273,334,984	1,278,607,393	1,285,318,975	1,294,696,064	1,303,730,390	1,311,010,551	1,330,882,845	1,340,800,800
Plant Additions	4,278,138	4,472,731	1,790,142	2,704,433	5,357,958	11,037,607	9,879,222	9,536,459	7,782,294	20,374,428	10,420,088	6,546,977
Retirements	(116,709)	(140,998)	(816,352)	(23,217)	(85,549)	(4,326,025)	(502,133)	(502,133)	(502,133)	(502,133)	(502,133)	(502,133)
Transfers & Adjustments	466,832	-	-	-	-	-	-	-	-	-	-	-
Gas Distribution Plant - MN	1,265,348,245	1,269,679,979	1,270,653,768	1,273,334,984	1,278,607,393	1,285,318,975	1,294,696,064	1,303,730,390	1,311,010,551	1,330,882,845	1,340,800,800	1,346,845,644
Gas Transmission Plant - MN												
Gross Plant Beginning Balance	114,848,462	115,312,852	115,322,156	115,322,331	115,322,331	115,322,331	115,322,344	115,628,291	116,696,325	117,540,644	118,219,967	118,902,163
Plant Additions	931,222	9,304	175	-	-	13	423,118	1,185,205	961,490	796,494	799,367	1,014,276
Retirements	-	-	-	-	-	-	(117,171)	(117,171)	(117,171)	(117,171)	(117,171)	(117,171)
Transfers & Adjustments	(466,832)	-	-	-	-	-	-	-	-	-	-	-
Gas Transmission Plant - MN	115,312,852	115,322,156	115,322,331	115,322,331	115,322,331	115,322,344	115,628,291	116,696,325	117,540,644	118,219,967	118,902,163	119,799,268

Functional Class	2022											
	January	February	March	April	May	June	July	August	September	October	November	December
Gas Distribution Plant												
Gross Plant Beginning Balance	1,518,656,175	1,522,239,729	1,525,303,073	1,528,305,944	1,532,685,891	1,538,789,379	1,546,235,154	1,553,935,940	1,562,294,045	1,570,454,309	1,578,358,992	1,585,189,836
Plant Additions	4,422,333	3,902,124	3,841,650	5,218,727	6,942,268	8,284,555	8,539,566	9,196,884	8,999,044	8,743,462	7,669,624	61,006,566
Retirements	(838,780)	(838,780)	(838,780)	(838,780)	(838,780)	(838,780)	(838,780)	(838,780)	(838,780)	(838,780)	(838,780)	(838,780)
Transfers & Adjustments	-	-	-	-	-	-	-	-	-	-	-	-
Gas Distribution Plant	1,522,239,729	1,525,303,073	1,528,305,944	1,532,685,891	1,538,789,379	1,546,235,154	1,553,935,940	1,562,294,045	1,570,454,309	1,578,358,992	1,585,189,836	1,645,357,622
Gas Other Storage Plant												
Gross Plant Beginning Balance	70,778,884	70,857,498	70,924,101	70,983,310	71,038,927	71,234,163	71,282,047	71,330,581	71,379,151	71,426,001	71,476,429	72,057,788
Plant Additions	78,614	66,602	59,209	55,618	195,236	47,884	48,534	48,570	46,850	50,428	581,359	8,320,799
Retirements	-	-	-	-	-	-	-	-	-	-	-	-
Transfers & Adjustments	-	-	-	-	-	-	-	-	-	-	-	-
Gas Other Storage Plant	70,857,498	70,924,101	70,983,310	71,038,927	71,234,163	71,282,047	71,330,581	71,379,151	71,426,001	71,476,429	72,057,788	80,378,587
Gas General Plant												
Gross Plant Beginning Balance	89,319,674	90,157,796	90,998,431	92,156,110	93,368,920	94,643,307	95,919,040	97,197,646	98,520,934	99,866,734	101,129,194	102,061,720
Plant Additions	838,122	840,635	1,157,679	1,212,810	1,274,387	1,275,733	1,278,605	1,323,288	1,345,801	1,262,459	932,527	1,082,443
Retirements	-	-	-	-	-	-	-	-	-	-	-	-
Transfers & Adjustments	-	-	-	-	-	-	-	-	-	-	-	-
Gas General Plant	90,157,796	90,998,431	92,156,110	93,368,920	94,643,307	95,919,040	97,197,646	98,520,934	99,866,734	101,129,194	102,061,720	103,144,163
Gas Manufactured Production Plant												
Gross Plant Beginning Balance	50,681,179	50,816,829	50,913,249	50,981,039	51,031,835	51,068,581	51,094,935	51,116,072	51,136,140	51,154,403	51,178,183	51,201,118
Plant Additions	135,650	96,420	67,790	50,796	36,746	26,354	21,137	20,069	18,262	23,780	22,935	14,391,384
Retirements	-	-	-	-	-	-	-	-	-	-	-	-
Transfers & Adjustments	-	-	-	-	-	-	-	-	-	-	-	-
Gas Manufactured Production Plant	50,816,829	50,913,249	50,981,039	51,031,835	51,068,581	51,094,935	51,116,072	51,136,140	51,154,403	51,178,183	51,201,118	65,592,502
Gas Intangible Plant												
Gross Plant Beginning Balance	10,140,653	10,140,653	10,140,653	10,140,653	10,140,653	10,140,653	10,140,653	10,140,653	10,140,653	10,140,653	10,140,653	10,140,653
Plant Additions	-	-	-	-	-	-	-	-	-	-	-	598,445
Retirements	-	-	-	-	-	-	-	-	-	-	-	-
Transfers & Adjustments	-	-	-	-	-	-	-	-	-	-	-	-
Gas Intangible Plant	10,140,653	10,140,653	10,140,653	10,140,653	10,140,653	10,140,653	10,140,653	10,140,653	10,140,653	10,140,653	10,140,653	10,739,097
Gas Transmission Plant												
Gross Plant Beginning Balance	123,708,335	124,270,415	124,617,780	131,385,939	131,755,378	132,194,166	133,078,045	134,263,105	135,437,396	136,400,131	137,230,006	137,774,002
Plant Additions	624,909	410,194	6,830,989	432,268	501,617	946,708	1,247,889	1,237,120	1,025,564	892,703	606,826	439,299
Retirements	(62,829)	(62,829)	(62,829)	(62,829)	(62,829)	(62,829)	(62,829)	(62,829)	(62,829)	(62,829)	(62,829)	(62,829)
Transfers & Adjustments	-	-	-	-	-	-	-	-	-	-	-	-
Gas Transmission Plant	124,270,415	124,617,780	131,385,939	131,755,378	132,194,166	133,078,045	134,263,105	135,437,396	136,400,131	137,230,006	137,774,002	138,150,473
Total Gas Utility	1,868,482,919	1,872,897,286	1,883,952,994	1,890,021,605	1,898,070,249	1,907,749,875	1,917,983,997	1,928,908,318	1,939,442,232	1,949,513,456	1,958,425,117	2,043,362,444
Common Intangible Plant												
Gross Plant Beginning Balance	635,549,985	635,484,187	635,902,089	637,429,278	637,700,546	637,934,214	638,598,633	639,007,224	640,348,501	641,663,136	642,708,389	644,892,482
Plant Additions	(65,798)	417,901	1,527,189	271,268	233,668	664,420	408,591	1,341,277	1,314,635	1,045,254	2,184,092	86,973,646
Retirements	-	-	-	-	-	-	-	-	-	-	-	-
Transfers & Adjustments	-	-	-	-	-	-	-	-	-	-	-	-
Common Intangible Plant	635,484,187	635,902,089	637,429,278	637,700,546	637,934,214	638,598,633	639,007,224	640,348,501	641,663,136	642,708,389	644,892,482	731,866,128
Common General Plant												
Gross Plant Beginning Balance	479,779,013	480,076,743	480,347,227	484,636,707	487,868,167	488,696,786	497,338,914	498,933,897	537,758,162	546,279,382	550,347,778	553,172,044
Plant Additions	297,730	270,484	4,289,479	3,231,461	828,619	8,642,128	1,594,984	38,824,264	8,521,220	4,068,396	2,824,266	38,685,997
Retirements	-	-	-	-	-	-	-	-	-	-	-	-
Transfers & Adjustments	-	-	-	-	-	-	-	-	-	-	-	-
Common General Plant	480,076,743	480,347,227	484,636,707	487,868,167	488,696,786	497,338,914	498,933,897	537,758,162	546,279,382	550,347,778	553,172,044	591,858,041
Total Common Utility	1,115,560,931	1,116,249,316	1,122,065,984	1,125,568,713	1,126,631,000	1,135,937,547	1,137,941,121	1,178,106,662	1,187,942,517	1,193,056,167	1,198,064,526	1,323,724,169
Total Gas and Common	2,984,043,850	2,989,146,601	3,006,018,979	3,015,590,318	3,024,701,249	3,043,687,422	3,055,925,118	3,107,014,981	3,127,384,749	3,142,569,624	3,156,489,643	3,367,086,614

Footnotes:
(1) Gas Distribution and Transmission Plant i

Gas Distribution Plant - MN												
Gross Plant Beginning Balance	1,346,845,644	1,349,674,841	1,352,126,104	1,354,594,461	1,358,315,951	1,363,509,425	1,369,868,632	1,376,416,621	1,383,366,281	1,390,248,907	1,396,695,841	1,402,249,163
Plant Additions	3,567,834	3,189,900	3,206,994	4,460,126	5,932,111	7,097,844	7,286,626	7,688,297	7,621,262	7,185,570	6,291,959	59,805,722
Retirements	(738,637)	(738,637)	(738,637)	(738,637)	(738,637)	(738,637)	(738,637)	(738,637)	(738,637)	(738,637)	(738,637)	(738,637)
Transfers & Adjustments	-	-	-	-	-	-	-	-	-	-	-	-
Gas Distribution Plant - MN	1,349,674,841	1,352,126,104	1,354,594,461	1,358,315,951	1,363,509,425	1,369,868,632	1,376,416,621	1,383,366,281	1,390,248,907	1,396,695,841	1,402,249,163	1,461,316,248
Gas Transmission Plant - MN												
Gross Plant Beginning Balance	119,799,268	120,363,117	120,712,252	127,482,181	127,853,390	128,293,948	129,179,596	130,366,426	131,542,487	132,506,992	133,338,636	133,884,402
Plant Additions	624,909	410,194	6,830,989	432,268	501,617	946,708	1,247,889	1,237,120	1,025,564	892,703	606,826	439,299
Retirements	(61,059)	(61,059)	(61,059)	(61,059)	(61,059)	(61,059)	(61,059)	(61,059)	(61,059)	(61,059)	(61,059)	(61,059)
Transfers & Adjustments	-	-	-	-	-	-	-	-	-	-	-	-
Gas Transmission Plant - MN	120,363,117	120,712,252	127,482,181	127,853,390	128,293,948	129,179,596	130,366,426	131,542,487	132,506,992	133,338,636	133,884,402	134,262,642

Functional Class	2021											
	January	February	March	April	May	June	July	August	September	October	November	December
Gas Distribution Plant												
Accumulated Depreciation Beginning Balance	550,918,149	553,398,002	555,982,983	557,974,178	560,859,091	563,651,209	561,843,484	561,746,410	563,719,761	565,831,352	567,927,430	570,190,213
Book Depreciation	2,897,124	2,907,494	3,016,792	2,954,093	2,963,356	2,971,552	3,009,005	3,028,014	3,044,540	3,089,742	3,139,276	3,157,312
Retirements	(438,725)	(179,279)	(819,551)	(32,240)	(85,768)	(4,584,240)	(599,859)	(602,405)	(602,405)	(602,405)	(602,405)	(602,405)
Book Removals	(25,471)	(143,233)	(206,047)	(36,940)	(85,470)	(195,038)	(2,554,233)	(468,103)	(338,467)	(395,221)	(276,069)	(469,709)
Gain/Loss	-	-	-	-	-	-	-	-	-	-	-	-
Salvage	-	-	-	-	-	-	48,013	15,848	7,923	3,962	1,981	990
Transfers & Adjustments	46,925	-	-	-	-	-	-	-	-	-	-	-
Gas Distribution Plant	553,398,002	555,982,983	557,974,178	560,859,091	563,651,209	561,843,484	561,746,410	563,719,761	565,831,352	567,927,430	570,190,213	572,276,401
Gas Distribution Plant RWIP	3,443,642	2,222,915	2,126,699	2,704,350	3,128,312	3,503,814	1,627,786	1,823,006	1,984,809	1,929,013	1,868,280	1,498,659
Total Gas Distribution including RWIP	549,954,360	553,760,068	555,847,478	558,154,742	560,522,898	558,339,670	560,118,624	561,896,755	563,846,543	565,998,418	568,321,933	570,777,743
Gas Other Storage Plant												
Accumulated Depreciation Beginning Balance	45,781,468	46,175,654	46,568,252	46,962,682	47,364,125	47,772,840	48,182,317	48,449,426	48,881,827	49,340,191	49,824,966	50,325,278
Book Depreciation	393,131	393,673	394,700	401,599	408,871	409,757	421,475	439,923	464,649	490,488	506,006	666,495
Retirements	-	-	-	-	-	-	-	-	-	-	-	-
Book Removals	-	(813)	4	-	-	-	(1,183,267)	(7,546)	(6,368)	(5,785)	(5,579)	(106,651)
Gain/Loss	-	-	-	-	-	-	-	-	-	-	-	-
Salvage	-	-	-	-	-	-	-	-	-	-	-	-
Transfers & Adjustments	1,055	(262)	(275)	(156)	(155)	(280)	1,028,959	24	82	71	(115)	1,826
Gas Other Storage Plant	46,175,654	46,568,252	46,962,682	47,364,125	47,772,840	48,182,317	48,449,426	48,881,827	49,340,191	49,824,966	50,325,278	50,886,947
Gas Other Storage Plant RWIP	669,739	674,410	683,949	685,804	692,480	702,233	733,283	1,025,506	1,336,626	1,689,460	1,978,505	2,101,742
Total Gas Other Storage including RWIP	45,505,915	45,893,842	46,278,733	46,678,321	47,080,360	47,480,085	47,716,143	47,856,321	48,003,565	48,135,505	48,346,773	48,785,205
Gas General Plant												
Accumulated Depreciation Beginning Balance	34,870,893	35,172,218	35,474,812	35,710,135	36,032,179	36,352,888	36,672,613	37,408,991	37,792,594	38,164,815	38,529,368	38,888,955
Book Depreciation	294,734	298,383	319,210	318,634	318,789	318,386	323,280	326,976	329,745	332,652	334,420	362,117
Retirements	-	-	(87,362)	-	-	-	-	-	-	-	-	-
Book Removals	-	-	-	-	-	-	-	-	-	-	-	-
Gain/Loss	-	-	-	-	-	-	18,841	(84)	(81)	(162)	(84)	(61)
Salvage	-	-	-	-	-	-	392,796	55,437	41,578	31,183	23,387	17,541
Transfers & Adjustments	6,591	4,212	3,474	3,410	1,921	1,339	1,460	1,274	980	879	1,862	1,575
Gas General Plant	35,172,218	35,474,812	35,710,135	36,032,179	36,352,888	36,672,613	37,408,991	37,792,594	38,164,815	38,529,368	38,888,955	39,270,127
Gas General Plant RWIP	(518,374)	(566,874)	(607,669)	(611,225)	(610,467)	(608,076)	(196,016)	(140,165)	(98,192)	(66,612)	(43,036)	(25,318)
Total Gas General including RWIP	35,690,592	36,041,687	36,317,804	36,643,404	36,963,355	37,280,689	37,605,007	37,932,758	38,263,008	38,595,980	38,931,991	39,295,445
Gas Manufactured Production Plant												
Accumulated Depreciation Beginning Balance	15,441,291	15,590,413	15,739,534	15,888,656	16,037,777	16,186,899	16,239,125	16,178,460	16,374,944	16,586,024	16,804,501	17,010,128
Book Depreciation	149,121	149,121	149,121	149,121	149,121	166,551	190,790	206,392	218,222	223,915	229,274	535,482
Retirements	-	-	-	-	-	(17,939)	-	-	-	-	-	-
Book Removals	-	-	-	-	-	(96,397)	(251,923)	(10,220)	(7,345)	(5,569)	(23,725)	(5,174,973)
Gain/Loss	-	-	-	-	-	-	-	-	-	-	-	-
Salvage	-	-	-	-	-	-	471	330	231	162	113	79
Transfers & Adjustments	1	1	1	1	1	1	(17)	(31)	(27)	(31)	(35)	(37)
Gas Manufactured Production Plant	15,590,413	15,739,534	15,888,656	16,037,777	16,186,899	16,239,125	16,178,460	16,374,944	16,586,024	16,804,501	17,010,128	12,370,679
Gas Manufactured Production Plant RWIP	350,502	356,816	364,226	368,764	375,859	483,298	420,804	1,398,591	2,433,633	3,453,082	4,449,749	163,473
Total Gas Manufactured Production including RWIP	15,239,911	15,382,718	15,524,430	15,669,013	15,811,040	15,755,826	15,757,656	14,976,353	14,152,391	13,351,419	12,560,379	12,207,206
Gas Intangible Plant												
Accumulated Depreciation Beginning Balance	5,883,899	5,989,249	6,094,599	6,202,605	6,309,627	6,405,404	6,472,276	6,544,538	6,625,373	6,712,144	6,801,280	6,892,781
Book Depreciation	105,350	105,350	108,006	107,022	95,777	66,872	72,261	80,835	86,771	89,136	91,501	94,539
Retirements	-	-	-	-	-	-	-	-	-	-	-	-
Book Removals	-	-	-	-	-	-	-	-	-	-	-	-
Gain/Loss	-	-	-	-	-	-	-	-	-	-	-	-
Salvage	-	-	-	-	-	-	-	-	-	-	-	-
Transfers & Adjustments	-	-	-	-	-	-	-	-	-	-	-	-
Gas Intangible Plant	5,989,249	6,094,599	6,202,605	6,309,627	6,405,404	6,472,276	6,544,538	6,625,373	6,712,144	6,801,280	6,892,781	6,987,320
Gas Intangible Plant RWIP	-	-	-	-	-	-	-	-	-	-	-	-
Total Gas Intangible including RWIP	5,989,249	6,094,599	6,202,605	6,309,627	6,405,404	6,472,276	6,544,538	6,625,373	6,712,144	6,801,280	6,892,781	6,987,320
Gas Transmission Plant												
Accumulated Depreciation Beginning Balance	29,070,379	29,178,155	29,333,899	29,505,177	29,666,108	29,827,039	29,987,970	29,892,578	29,905,335	29,915,633	29,929,916	29,942,922
Book Depreciation	154,701	155,744	171,278	160,931	160,931	160,931	161,108	162,041	163,297	164,196	164,981	165,897
Retirements	-	-	-	-	-	-	(120,732)	(120,732)	(120,732)	(120,732)	(120,732)	(120,732)
Book Removals	-	-	-	-	-	-	(136,357)	(28,758)	(32,339)	(29,205)	(31,252)	(35,035)
Gain/Loss	-	-	-	-	-	-	-	-	-	-	-	-
Salvage	-	-	-	-	-	-	589	206	72	25	9	3
Transfers & Adjustments	(46,925)	-	-	-	-	-	-	-	-	-	-	-
Gas Transmission Plant	29,178,155	29,333,899	29,505,177	29,666,108	29,827,039	29,987,970	29,892,578	29,905,335	29,915,633	29,929,916	29,942,922	29,953,055
Gas Transmission Plant RWIP	140,665	143,081	149,785	151,363	157,945	164,547	58,534	76,607	78,369	72,196	57,431	68,237
Total Gas Transmission including RWIP	29,037,490	29,190,818	29,355,392	29,514,745	29,669,094	29,823,423	29,834,044	29,828,728	29,837,264	29,857,720	29,885,491	29,884,818
Total Gas Utility	685,503,690	689,194,080	692,243,432	696,268,907	700,196,280	699,397,785	700,220,401	703,299,833	706,550,159	709,817,462	713,250,276	711,744,530
Total Gas Utility RWIP	4,086,174	2,830,348	2,716,990	3,299,055	3,744,130	4,245,816	2,644,391	4,183,546	5,735,245	7,077,139	8,310,928	3,806,794
Total Gas Utility including RWIP	681,417,516	686,363,732	689,526,442	692,969,852	696,452,151	695,151,969	697,576,010	699,116,288	700,814,914	702,740,323	704,939,348	707,937,736

Functional Class	2021											
	January	February	March	April	May	June	July	August	September	October	November	December
Common Intangible Plant												
Accumulated Depreciation Beginning Balance	280,141,909	284,532,195	289,007,533	293,411,476	297,887,603	302,321,628	306,739,993	311,220,803	315,578,365	319,902,332	324,104,420	328,422,895
Book Depreciation	4,389,909	4,476,122	4,401,534	4,479,118	4,433,684	4,416,628	4,464,484	4,368,980	4,322,569	4,202,471	4,326,464	5,514,361
Retirements	-	-	-	-	-	-	-	-	-	-	-	-
Book Removals	-	-	-	-	-	-	-	-	-	-	-	-
Gain/Loss	-	-	-	-	-	-	-	-	-	-	-	-
Salvage	-	-	-	-	-	-	-	-	-	-	-	-
Transfers & Adjustments	377	(784)	2,409	(2,991)	340	1,737	16,326	(11,418)	1,398	(383)	(7,989)	2,708
Common Intangible Plant	284,532,195	289,007,533	293,411,476	297,887,603	302,321,628	306,739,993	311,220,803	315,578,365	319,902,332	324,104,420	328,422,895	333,939,964
Common Intangible Plant RWIP	-	-	-	-	-	-	-	-	-	-	-	-
Total Common Intangible including RWIP	284,532,195	289,007,533	293,411,476	297,887,603	302,321,628	306,739,993	311,220,803	315,578,365	319,902,332	324,104,420	328,422,895	333,939,964
Common General Plant												
Accumulated Depreciation Beginning Balance	129,456,189	132,622,559	136,080,127	137,843,088	141,257,995	144,628,338	136,576,275	139,305,265	142,667,652	145,921,931	149,231,975	152,573,542
Book Depreciation	3,109,921	3,413,263	3,351,476	3,355,054	3,366,694	3,637,331	3,341,579	3,347,346	3,443,902	3,497,773	3,495,178	3,467,920
Book Removals	(1,405)	(31,186)	(1,654,817)	-	-	(13,727,239)	-	-	-	-	-	-
Gain/Loss	-	-	2	-	-	(19,796)	(744,020)	(29,762)	(201,589)	(20,400)	(17,530)	(46,012)
Salvage	-	712	-	-	-	2,090,601	105,922	7,752	5,814	4,360	3,270	2,453
Transfers & Adjustments	57,853	74,778	66,302	59,852	3,649	(59,478)	25,509	37,050	6,152	(171,690)	(139,352)	58,454
Common General Plant	132,622,559	136,080,127	137,843,088	141,257,995	144,628,338	136,576,275	139,305,265	142,667,652	145,921,931	149,231,975	152,573,542	156,056,357
Common General Plant RWIP	(854,639)	(794,143)	(783,454)	(709,957)	(576,118)	1,729,431	1,128,982	1,156,235	1,062,582	1,325,256	1,583,930	1,806,172
Total Common General including RWIP	133,477,198	136,874,270	138,626,542	141,967,951	145,204,456	134,846,844	138,176,283	141,511,416	144,859,349	147,906,719	150,989,612	154,250,184
Total Common Utility	417,154,754	425,087,660	431,254,565	439,145,598	446,949,966	443,316,267	450,526,068	458,246,017	465,824,263	473,336,395	480,996,437	489,996,320
Total Common Utility RWIP	(854,639)	(794,143)	(783,454)	(709,957)	(576,118)	1,729,431	1,128,982	1,156,235	1,062,582	1,325,256	1,583,930	1,806,172
Total Common Utility including RWIP	418,009,393	425,881,803	432,038,019	439,855,555	447,526,084	441,586,837	449,397,085	457,089,781	464,761,681	472,011,139	479,412,507	488,190,148
Total Gas and Common Utility	1,102,858,444	1,114,281,740	1,123,497,996	1,135,414,505	1,147,146,246	1,142,714,053	1,150,746,469	1,161,545,850	1,172,374,422	1,183,153,857	1,194,246,713	1,201,740,850
Removal Work in Process (RWIP)	3,231,535	2,036,205	1,933,536	2,589,098	3,168,012	5,975,247	3,773,373	5,339,781	6,797,827	8,402,395	9,894,857	5,612,966
Total Gas and Common Utility including RWIP	1,099,426,910	1,112,245,535	1,121,564,460	1,132,825,407	1,143,978,234	1,136,738,805	1,146,973,096	1,156,206,069	1,165,576,595	1,174,751,462	1,184,351,856	1,196,127,884

Footnotes:

(1) Gas Distribution and Transmission Plant in the schedule above contains NSP-Minnesota Total Company for all jurisdictions. Below is the Gas Distribution and Transmission State of Minnesota located assets only.

Gas Distribution Plant - MN												
Accumulated Depreciation Beginning Balance	494,535,116	497,040,550	499,363,756	501,048,907	503,639,035	506,132,225	504,276,863	504,123,693	505,918,635	507,836,529	509,709,668	511,722,525
Book Depreciation	2,597,934	2,607,376	2,706,689	2,649,675	2,658,236	2,685,702	2,696,805	2,714,080	2,729,277	2,754,122	2,780,846	2,794,822
Retirements	(116,709)	(140,998)	(816,352)	(23,217)	(85,549)	(4,326,025)	(502,133)	(502,133)	(502,133)	(502,133)	(502,133)	(502,133)
Book Removals	(22,716)	(143,172)	(205,185)	(36,330)	(79,498)	(195,038)	(2,391,467)	(432,852)	(317,172)	(382,811)	(267,838)	(463,180)
Gain/Loss	-	-	-	-	-	-	-	-	-	-	-	-
Salvage	-	-	-	-	-	-	43,626	15,846	7,923	3,962	1,981	990
Transfers & Adjustments	46,925	-	-	-	-	-	-	-	-	-	-	-
Gas Distribution Plant - MN	497,040,550	499,363,756	501,048,907	503,639,035	506,132,225	504,276,863	504,123,693	505,918,635	507,836,529	509,709,668	511,722,525	513,553,025
Gas Distribution Plant - MN RWIP	3,325,370	2,104,444	2,008,301	2,579,656	2,974,769	3,324,003	1,496,543	1,633,390	1,737,349	1,639,578	1,523,918	1,146,824
Total Gas Distribution - MN including RWIP	493,715,180	497,259,312	499,040,606	501,059,379	503,157,456	500,952,861	502,627,150	504,285,244	506,099,179	508,070,090	510,198,608	512,406,200
Gas Transmission Plant - MN												
Accumulated Depreciation Beginning Balance	27,464,285	27,566,563	27,716,809	27,882,196	28,037,498	28,192,800	28,348,102	28,250,679	28,261,403	28,269,667	28,281,916	28,292,888
Book Depreciation	149,203	150,246	165,387	155,302	155,302	155,302	155,481	156,419	157,679	158,582	159,372	160,292
Retirements	-	-	-	-	-	-	(117,171)	(117,171)	(117,171)	(117,171)	(117,171)	(117,171)
Book Removals	-	-	-	-	-	-	(136,322)	(28,730)	(32,316)	(29,187)	(31,237)	(35,023)
Gain/Loss	-	-	-	-	-	-	-	-	-	-	-	-
Salvage	-	-	-	-	-	-	589	206	72	25	9	3
Transfers & Adjustments	(46,925)	-	-	-	-	-	-	-	-	-	-	-
Gas Transmission Plant - MN	27,566,563	27,716,809	27,882,196	28,037,498	28,192,800	28,348,102	28,250,679	28,261,403	28,269,667	28,281,916	28,292,888	28,300,989
Gas Transmission Plant - MN RWIP	140,488	142,904	149,609	151,186	157,768	164,371	58,393	76,494	78,279	72,124	57,373	68,191
Total Gas Transmission - MN including RWIP	27,426,075	27,573,905	27,732,587	27,886,312	28,035,031	28,183,731	28,192,286	28,184,909	28,191,388	28,209,792	28,235,515	28,232,799

Functional Class		2022											
		January	February	March	April	May	June	July	August	September	October	November	December
Gas Distribution Plant													
Accumulated Depreciation Beginning Balance		572,276,401	573,961,270	575,918,885	578,152,806	580,308,668	582,343,122	584,380,561	586,434,162	588,532,163	590,687,217	592,874,228	595,116,367
Book Depreciation		3,166,937	3,172,851	3,178,085	3,184,519	3,193,380	3,205,108	3,218,590	3,232,616	3,247,083	3,261,109	3,273,840	3,331,725
Retirements		(838,780)	(838,780)	(838,780)	(838,780)	(838,780)	(838,780)	(838,780)	(838,780)	(838,780)	(838,780)	(838,780)	(838,780)
Book Removals		(643,784)	(376,705)	(105,632)	(189,877)	(320,146)	(328,890)	(326,208)	(295,835)	(253,249)	(235,318)	(192,921)	(204,265)
Gain/Loss		-	-	-	-	-	-	-	-	-	-	-	-
Salvage		495	248	248	-	-	-	-	-	-	-	-	-
Transfers & Adjustments		-	-	-	-	-	-	-	-	-	-	-	-
Gas Distribution Plant		573,961,270	575,918,885	578,152,806	580,308,668	582,343,122	584,380,561	586,434,162	588,532,163	590,687,217	592,874,228	595,116,367	597,405,047
Gas Distribution Plant RWIP		928,669	620,534	613,952	679,250	789,960	863,376	941,709	1,042,063	1,096,409	1,142,167	1,157,485	1,081,695
Total Gas Distribution including RWIP		573,032,601	575,298,351	577,538,854	579,629,418	581,553,162	583,517,185	585,492,454	587,490,100	589,590,808	591,732,062	593,958,882	596,323,352
Gas Other Storage Plant													
Accumulated Depreciation Beginning Balance		50,886,947	51,712,525	52,509,057	52,302,804	53,188,933	54,082,451	54,984,022	55,888,422	56,788,285	57,700,390	58,615,760	59,558,980
Book Depreciation		827,211	831,798	860,232	888,942	896,541	904,288	907,614	911,418	915,402	919,478	946,609	1,355,065
Retirements		-	-	-	-	-	-	-	-	-	-	-	-
Book Removals		(3,162)	(34,728)	(1,066,411)	(2,517)	(2,443)	(2,152)	(2,625)	(10,988)	(2,748)	(3,574)	(3,005)	(5,472)
Gain/Loss		-	-	-	-	-	-	-	-	-	-	-	-
Salvage		1,529	(539)	(73)	(296)	(580)	(565)	(589)	(567)	(550)	(534)	(384)	1,579
Transfers & Adjustments		51,712,525	52,509,057	52,302,804	53,188,933	54,082,451	54,984,022	55,888,422	56,788,285	57,700,390	58,615,760	59,558,980	60,910,151
Gas Other Storage Plant		51,712,525	52,509,057	52,302,804	53,188,933	54,082,451	54,984,022	55,888,422	56,788,285	57,700,390	58,615,760	59,558,980	60,910,151
Gas Other Storage Plant RWIP		2,106,719	2,079,168	1,054,471	1,168,295	1,215,579	1,275,565	1,349,739	1,413,369	1,487,868	1,623,677	1,727,118	1,817,509
Total Gas Other Storage including RWIP		49,605,807	50,429,888	51,248,333	52,020,639	52,866,872	53,708,457	54,538,682	55,374,917	56,212,522	56,992,083	57,831,862	59,092,642
Gas General Plant													
Accumulated Depreciation Beginning Balance		39,270,127	39,674,038	40,080,350	40,468,186	40,882,826	41,304,557	41,734,512	42,173,383	42,621,896	43,077,985	43,543,127	44,017,716
Book Depreciation		390,902	395,593	401,961	409,087	418,264	427,549	436,672	446,835	457,158	467,004	475,021	482,112
Retirements		-	-	-	-	-	-	-	-	-	-	-	-
Book Removals		(2,136)	(2,100)	(29,217)	(4,120)	(4,133)	(4,125)	(4,128)	(4,141)	(4,172)	(4,200)	(2,126)	(2,164)
Gain/Loss		13,155	9,867	11,161	4,610	3,457	2,593	1,945	1,459	1,094	820	615	462
Salvage		1,990	2,952	3,932	5,064	4,142	3,938	4,382	4,361	2,009	1,517	1,079	1,152
Transfers & Adjustments		39,674,038	40,080,350	40,468,186	40,882,826	41,304,557	41,734,512	42,173,383	42,621,896	43,077,985	43,543,127	44,017,716	44,499,278
Gas General Plant		39,674,038	40,080,350	40,468,186	40,882,826	41,304,557	41,734,512	42,173,383	42,621,896	43,077,985	43,543,127	44,017,716	44,499,278
Gas General Plant RWIP		(12,218)	(2,353)	(16,279)	(11,649)	(8,122)	(5,459)	(3,444)	(1,840)	(596)	350	980	1,456
Total Gas General including RWIP		39,686,256	40,082,703	40,484,465	40,894,475	41,312,678	41,739,971	42,176,827	42,623,737	43,078,582	43,542,777	44,018,696	44,497,822
Gas Manufactured Production Plant													
Accumulated Depreciation Beginning Balance		12,370,679	13,212,243	14,056,627	14,891,474	15,739,434	16,588,462	17,438,262	18,288,629	19,139,466	19,990,742	20,842,452	21,694,674
Book Depreciation		843,598	845,808	847,450	848,666	849,527	850,154	850,631	851,049	851,442	851,878	852,367	1,025,239
Retirements		-	-	-	-	-	-	-	-	-	-	-	-
Book Removals		(2,060)	(1,447)	(12,623)	(725)	(512)	(266)	(266)	(212)	(169)	(173)	(153)	(2,622,455)
Gain/Loss		-	-	-	-	-	-	-	-	-	-	-	-
Salvage		55	39	27	19	13	9	7	5	3	2	2	1
Transfers & Adjustments		(29)	(16)	(7)	(2)	0	(2)	(4)	(3)	0	3	6	7
Gas Manufactured Production Plant		13,212,243	14,056,627	14,891,474	15,739,434	16,588,462	17,438,262	18,288,629	19,139,466	19,990,742	20,842,452	21,694,674	20,097,467
Gas Manufactured Production Plant RWIP		229,627	263,041	316,932	382,764	567,277	954,308	1,383,865	1,809,182	2,146,271	2,469,314	2,686,515	160,082
Total Gas Manufactured Production including RWIP		12,982,616	13,793,586	14,574,543	15,356,670	16,021,184	16,483,953	16,904,764	17,330,284	17,844,471	18,373,139	19,008,159	19,937,385
Gas Intangible Plant													
Accumulated Depreciation Beginning Balance		6,987,320	7,081,859	7,176,399	7,270,938	7,365,477	7,460,017	7,554,303	7,647,842	7,741,381	7,834,920	7,928,459	8,021,998
Book Depreciation		94,539	94,539	94,539	94,539	94,539	94,286	93,539	93,539	93,539	93,539	93,539	103,911
Retirements		-	-	-	-	-	-	-	-	-	-	-	-
Book Removals		-	-	-	-	-	-	-	-	-	-	-	-
Gain/Loss		-	-	-	-	-	-	-	-	-	-	-	-
Salvage		-	-	-	-	-	-	-	-	-	-	-	-
Transfers & Adjustments		-	-	-	-	-	-	-	-	-	-	-	-
Gas Intangible Plant		7,081,859	7,176,399	7,270,938	7,365,477	7,460,017	7,554,303	7,647,842	7,741,381	7,834,920	7,928,459	8,021,998	8,125,909
Gas Intangible Plant RWIP		-	-	-	-	-	-	-	-	-	-	-	-
Total Gas Intangible including RWIP		7,081,859	7,176,399	7,270,938	7,365,477	7,460,017	7,554,303	7,647,842	7,741,381	7,834,920	7,928,459	8,021,998	8,125,909
Gas Transmission Plant													
Accumulated Depreciation Beginning Balance		29,953,055	30,035,523	30,103,776	30,201,436	30,300,831	30,399,371	30,476,948	30,539,612	30,608,353	30,686,651	30,771,810	30,867,196
Book Depreciation		166,761	167,301	171,558	175,828	176,307	177,094	178,328	179,736	181,011	182,080	182,898	183,444
Retirements		(62,829)	(62,829)	(62,829)	(62,829)	(62,829)	(62,829)	(62,829)	(62,829)	(62,829)	(62,829)	(62,829)	(62,829)
Book Removals		(21,465)	(36,219)	(11,069)	(13,604)	(14,938)	(36,688)	(52,835)	(48,166)	(39,884)	(34,091)	(24,683)	(18,770)
Gain/Loss		-	-	-	-	-	-	-	-	-	-	-	-
Salvage		1	0	0	0	0	0	0	0	0	0	0	0
Transfers & Adjustments		-	-	-	-	-	-	-	-	-	-	-	-
Gas Transmission Plant		30,035,523	30,103,776	30,201,436	30,300,831	30,399,371	30,476,948	30,539,612	30,608,353	30,686,651	30,771,810	30,867,196	30,969,040
Gas Transmission Plant RWIP		51,396	19,801	15,486	17,897	18,975	92,055	148,987	126,098	102,230	84,154	64,094	49,947
Total Gas Transmission including RWIP		29,984,127	30,083,975	30,185,950	30,282,934	30,380,396	30,384,893	30,390,625	30,482,255	30,584,421	30,687,657	30,803,102	30,919,093
Total Gas Utility		715,677,459	719,845,094	723,287,645	727,786,169	732,177,979	736,568,608	740,972,050	745,431,545	749,977,906	754,575,837	759,276,931	762,006,892
Total Gas Utility RWIP		3,304,192	2,980,192	1,984,562	2,236,557	2,583,670	3,179,845	3,820,856	4,388,872	4,832,182	5,319,662	5,636,193	3,110,689
Total Gas Utility including RWIP		712,373,267	716,864,902	721,303,084	725,549,612	729,594,310	733,388,763	737,151,194	741,042,673	745,145,724	749,256,175	753,640,738	758,896,204

Functional Class	2022											
	January	February	March	April	May	June	July	August	September	October	November	December
Common Intangible Plant												
Accumulated Depreciation Beginning Balance	333,939,964	339,414,783	344,906,079	350,367,365	355,782,378	361,172,810	366,528,771	371,863,925	377,106,111	382,224,957	387,310,908	392,430,160
Book Depreciation	5,477,135	5,488,973	5,456,849	5,414,036	5,397,939	5,355,896	5,335,106	5,235,235	5,102,490	5,094,486	5,124,353	6,587,168
Retirements	-	-	-	-	-	-	-	-	-	-	-	-
Book Removals	-	-	-	-	-	-	-	-	-	-	-	-
Gain/Loss	-	-	-	-	-	-	-	-	-	-	-	-
Salvage	-	-	-	-	-	-	-	-	-	-	-	-
Transfers & Adjustments	(2,316)	2,324	4,437	977	(7,507)	65	49	6,950	16,356	(8,534)	(5,102)	(1,118)
Common Intangible Plant	339,414,783	344,906,079	350,367,365	355,782,378	361,172,810	366,528,771	371,863,925	377,106,111	382,224,957	387,310,908	392,430,160	399,016,210
Common Intangible Plant RWIP	-	-	-	-	-	-	-	-	-	-	-	-
Total Common Intangible including RWIP	339,414,783	344,906,079	350,367,365	355,782,378	361,172,810	366,528,771	371,863,925	377,106,111	382,224,957	387,310,908	392,430,160	399,016,210
Common General Plant												
Accumulated Depreciation Beginning Balance	156,056,357	159,727,309	163,293,016	166,162,580	169,844,480	173,528,924	177,162,805	180,830,700	184,504,897	188,017,633	191,685,386	194,958,892
Book Depreciation	3,615,377	3,608,374	3,636,720	3,676,044	3,633,342	3,673,890	3,697,213	3,671,479	3,777,842	3,791,996	3,679,065	3,839,423
Retirements	(12,418)	(97,666)	(776,964)	(5,992)	(4,730)	(3,749)	(2,997)	(2,411)	(138,153)	(30,087)	(436,935)	(1,089)
Book Removals	-	-	-	-	-	-	-	-	-	-	-	-
Gain/Loss	-	-	-	-	-	-	-	-	-	-	-	-
Salvage	1,840	1,380	1,035	776	582	437	327	246	184	138	104	78
Transfers & Adjustments	66,154	53,619	8,773	11,072	55,250	(36,697)	(26,648)	4,883	(127,137)	(94,294)	31,273	29,501
Common General Plant	159,727,309	163,293,016	166,162,580	169,844,480	173,528,924	177,162,805	180,830,700	184,504,897	188,017,633	191,685,386	194,958,892	198,826,805
Common General Plant RWIP	1,795,874	1,700,319	957,158	994,780	1,111,474	1,240,229	1,371,329	1,501,855	1,484,763	1,556,912	1,222,138	1,320,222
Total Common General including RWIP	157,931,435	161,592,697	165,205,421	168,849,700	172,417,451	175,922,576	179,459,372	183,003,042	186,532,870	190,128,475	193,736,754	197,506,583
Total Common Utility	499,142,092	508,199,095	516,529,944	525,626,858	534,701,734	543,691,576	552,694,626	561,611,008	570,242,590	578,996,295	587,389,052	597,843,015
Total Common Utility RWIP	1,795,874	1,700,319	957,158	994,780	1,111,474	1,240,229	1,371,329	1,501,855	1,484,763	1,556,912	1,222,138	1,320,222
Total Common Utility including RWIP	497,346,217	506,498,776	515,572,786	524,632,078	533,590,260	542,451,347	551,323,297	560,109,153	568,757,827	577,439,383	586,166,914	596,522,793
Total Gas and Common Utility	1,214,819,551	1,228,044,189	1,239,817,589	1,253,413,027	1,266,879,714	1,280,260,183	1,293,666,675	1,307,042,553	1,320,220,496	1,333,572,132	1,346,665,983	1,359,849,907
Removal Work in Process (RWIP)	5,100,067	4,680,511	2,941,720	3,231,336	3,695,144	4,420,074	5,192,185	5,890,727	6,316,945	6,876,573	6,858,331	4,430,910
Total Gas and Common Utility including RWIP	1,209,719,484	1,223,363,678	1,236,875,869	1,250,181,690	1,263,184,570	1,275,840,109	1,288,474,491	1,301,151,826	1,313,903,551	1,326,695,559	1,339,807,652	1,355,418,997

Footnotes:
(1) Gas Distribution and Transmission Plant in the schedule above contain

Gas Distribution Plant - MN												
Accumulated Depreciation Beginning Balance	513,553,025	515,329,983	517,031,378	519,010,079	520,919,815	522,721,349	524,529,883	526,350,408	528,215,184	530,127,697	532,070,429	534,059,928
Book Depreciation	2,802,759	2,807,488	2,811,747	2,817,153	2,824,688	2,834,696	2,846,203	2,858,008	2,870,142	2,881,799	2,892,179	2,947,962
Retirements	(738,637)	(738,637)	(738,637)	(738,637)	(738,637)	(738,637)	(738,637)	(738,637)	(738,637)	(738,637)	(738,637)	(738,637)
Book Removals	(287,659)	(367,704)	(94,657)	(168,780)	(284,518)	(287,525)	(287,042)	(254,595)	(218,993)	(200,430)	(164,043)	(188,504)
Gain/Loss	-	-	-	-	-	-	-	-	-	-	-	-
Salvage	495	248	248	-	-	-	-	-	-	-	-	-
Transfers & Adjustments	-	-	-	-	-	-	-	-	-	-	-	-
Gas Distribution Plant - MN	515,329,983	517,031,378	519,010,079	520,919,815	522,721,349	524,529,883	526,350,408	528,215,184	530,127,697	532,070,429	534,059,928	536,080,749
Gas Distribution Plant - MN RWIP	924,797	617,229	610,485	673,542	782,084	855,877	934,119	1,034,988	1,090,221	1,135,322	1,151,701	1,076,629
Total Gas Distribution - MN including RWIP	514,405,186	516,641,149	518,399,594	520,246,273	521,939,265	523,674,007	525,416,289	527,180,197	529,037,476	530,935,107	532,908,227	535,004,120
Gas Transmission Plant - MN												
Accumulated Depreciation Beginning Balance	28,300,989	28,379,635	28,444,067	28,537,907	28,633,482	28,728,203	28,801,964	28,860,812	28,925,740	29,000,227	29,081,576	29,173,154
Book Depreciation	161,160	161,702	165,961	170,234	170,715	171,504	172,741	174,151	175,428	176,499	177,319	177,868
Retirements	(61,059)	(61,059)	(61,059)	(61,059)	(61,059)	(61,059)	(61,059)	(61,059)	(61,059)	(61,059)	(61,059)	(61,059)
Book Removals	(21,456)	(36,211)	(11,063)	(13,599)	(14,934)	(36,885)	(52,833)	(48,164)	(39,882)	(34,090)	(24,682)	(18,769)
Gain/Loss	-	-	-	-	-	-	-	-	-	-	-	-
Salvage	1	0	0	0	0	0	-	-	-	-	-	-
Transfers & Adjustments	-	-	-	-	-	-	-	-	-	-	-	-
Gas Transmission Plant - MN	28,379,635	28,444,067	28,537,907	28,633,482	28,728,203	28,801,964	28,860,812	28,925,740	29,000,227	29,081,576	29,173,154	29,271,193
Gas Transmission Plant - MN RWIP	51,359	19,772	15,462	17,878	18,960	92,043	148,977	126,091	102,224	84,149	64,090	49,944
Total Gas Transmission - MN including RWIP	28,328,276	28,424,296	28,522,444	28,615,603	28,709,244	28,709,921	28,711,835	28,799,649	28,898,003	28,997,427	29,109,064	29,221,249

Functional Class	2021											
	January	February	March	April	May	June	July	August	September	October	November	December
Gas Distribution Plant												
RWIP Beginning Balance	3,869,046	3,443,642	2,222,915	2,126,699	2,704,350	3,128,312	3,503,814	1,627,786	1,823,006	1,984,809	1,929,013	1,868,280
RWIP Expenditures	(399,933)	(1,077,493)	109,831	614,590	509,432	570,540	630,191	647,477	492,347	335,463	213,355	99,098
RWIP Closings	(25,471)	(143,233)	(206,047)	(36,940)	(85,470)	(195,038)	(2,506,219)	(452,257)	(330,544)	(391,259)	(274,088)	(468,718)
Gas Distribution RWIP	3,443,642	2,222,915	2,126,699	2,704,350	3,128,312	3,503,814	1,627,786	1,823,006	1,984,809	1,929,013	1,868,280	1,498,659
Gas Other Storage Plant												
RWIP Beginning Balance	666,852	669,739	674,410	683,949	685,804	692,480	702,233	733,283	1,025,506	1,336,626	1,689,460	1,978,505
RWIP Expenditures	2,887	5,484	9,534	1,855	6,677	9,752	185,358	299,769	317,487	358,619	294,623	229,889
RWIP Closings	-	(813)	4	-	-	-	(154,308)	(7,546)	(6,368)	(5,785)	(5,579)	(106,651)
Gas Other Storage RWIP	669,739	674,410	683,949	685,804	692,480	702,233	733,283	1,025,506	1,336,626	1,689,460	1,978,505	2,101,742
Gas General Plant												
RWIP Beginning Balance	(519,978)	(518,374)	(566,874)	(607,669)	(611,225)	(610,467)	(608,076)	(196,016)	(140,165)	(98,192)	(66,612)	(43,037)
RWIP Expenditures	1,604	(48,500)	(40,795)	(3,556)	758	2,391	422	498	476	558	272	239
RWIP Closings	-	-	-	-	-	-	411,638	55,353	41,496	31,022	23,304	17,480
Gas General RWIP	(518,374)	(566,874)	(607,669)	(611,225)	(610,467)	(608,076)	(196,016)	(140,165)	(98,192)	(66,612)	(43,036)	(25,318)
Gas Manufactured Production Plant												
RWIP Beginning Balance	346,678	350,502	356,816	364,226	368,764	375,859	483,298	420,804	1,398,591	2,433,633	3,453,082	4,449,749
RWIP Expenditures	3,824	6,314	7,409	4,538	7,095	203,827	188,958	987,678	1,042,157	1,024,856	1,020,279	888,618
RWIP Closings	-	-	-	-	-	(96,387)	(251,452)	(9,891)	(7,115)	(5,407)	(23,612)	(5,174,894)
Gas Manufactured Production RWIP	350,502	356,816	364,226	368,764	375,859	483,298	420,804	1,398,591	2,433,633	3,453,082	4,449,749	163,473
Gas Transmission Plant												
RWIP Beginning Balance	169,543	140,665	143,081	149,785	151,363	157,945	164,547	58,534	76,607	78,369	72,196	57,431
RWIP Expenditures	(28,878)	2,416	6,705	1,577	6,582	6,602	29,755	46,624	34,029	23,007	16,478	45,838
RWIP Closings	-	-	-	-	-	-	(135,768)	(28,552)	(32,267)	(29,180)	(31,243)	(35,032)
Gas Transmission RWIP	140,665	143,081	149,785	151,363	157,945	164,547	58,534	76,607	78,369	72,196	57,431	68,237
Total Gas Utility	4,086,174	2,830,348	2,716,990	3,299,055	3,744,130	4,245,816	2,644,391	4,183,546	5,735,245	7,077,139	8,310,928	3,806,794
Common General Plant												
RWIP Beginning Balance	(893,939)	(854,639)	(794,143)	(783,454)	(709,957)	(576,118)	1,729,431	1,128,982	1,156,235	1,062,582	1,325,256	1,583,930
RWIP Expenditures	39,299	59,784	10,691	73,497	133,839	234,743	37,650	49,263	102,121	278,714	272,933	265,802
RWIP Closings	0	712	(2)	-	-	2,070,805	(638,099)	(22,010)	(195,775)	(16,039)	(14,259)	(43,559)
Common General RWIP	(854,639)	(794,143)	(783,454)	(709,957)	(576,118)	1,729,431	1,128,982	1,156,235	1,062,582	1,325,256	1,583,930	1,806,172
Total Common Utility	(854,639)	(794,143)	(783,454)	(709,957)	(576,118)	1,729,431	1,128,982	1,156,235	1,062,582	1,325,256	1,583,930	1,806,172
Total Gas and Common Utility	3,231,535	2,036,205	1,933,536	2,589,098	3,168,012	5,975,247	3,773,373	5,339,781	6,797,827	8,402,395	9,894,857	5,612,966
Footnotes:												
(1) Gas Distribution and Transmission Plant in the schedule above contains NSP-Minnesota Total Company for all jurisdictions. Below is the Gas Distribution and Transmission State of Minnesota located assets												
Gas Distribution Plant - MN												
RWIP Beginning Balance	3,696,965	3,325,370	2,104,444	2,008,301	2,579,656	2,974,769	3,324,003	1,496,543	1,633,390	1,737,349	1,639,578	1,523,918
RWIP Expenditures	(348,879)	(1,077,755)	109,043	607,685	474,610	544,272	520,382	553,853	413,208	281,079	150,196	85,096
RWIP Closings	(22,716)	(143,172)	(205,185)	(36,330)	(79,498)	(195,038)	(2,347,842)	(417,005)	(309,249)	(378,850)	(265,857)	(462,189)
Gas Distribution RWIP - MN	3,325,370	2,104,444	2,008,301	2,579,656	2,974,769	3,324,003	1,496,543	1,633,390	1,737,349	1,639,578	1,523,918	1,146,824
Gas Transmission Plant - MN												
RWIP Beginning Balance	169,367	140,488	142,904	149,609	151,186	157,768	164,371	58,393	76,494	78,279	72,124	57,373
RWIP Expenditures	(28,878)	2,416	6,705	1,577	6,582	6,602	29,755	46,624	34,029	23,007	16,478	45,838
RWIP Closings	-	-	-	-	-	-	(135,733)	(28,524)	(32,244)	(29,162)	(31,228)	(35,020)
Gas Transmission RWIP - MN	140,488	142,904	149,609	151,186	157,768	164,371	58,393	76,494	78,279	72,124	57,373	68,191

Functional Class	2022											
	January	February	March	April	May	June	July	August	September	October	November	December
Gas Distribution Plant												
RWIP Beginning Balance	1,498,659	928,669	620,534	613,952	679,250	789,960	863,376	941,709	1,042,063	1,096,409	1,142,167	1,157,485
RWIP Expenditures	73,299	68,322	98,802	255,176	430,856	402,305	404,541	396,189	307,596	281,076	208,239	128,475
RWIP Closings	(643,289)	(376,457)	(105,384)	(189,877)	(320,146)	(328,890)	(326,208)	(295,835)	(253,249)	(235,318)	(192,921)	(204,265)
Gas Distribution RWIP	928,669	620,534	613,952	679,250	789,960	863,376	941,709	1,042,063	1,096,409	1,142,167	1,157,485	1,081,695
Gas Other Storage Plant												
RWIP Beginning Balance	2,101,742	2,106,719	2,079,168	1,054,471	1,168,295	1,215,579	1,275,565	1,349,739	1,413,369	1,487,868	1,623,677	1,727,118
RWIP Expenditures	8,138	7,178	41,714	116,341	49,727	62,139	76,799	74,617	77,247	139,383	106,446	95,863
RWIP Closings	(3,162)	(34,728)	(1,066,411)	(2,517)	(2,443)	(2,152)	(2,625)	(10,988)	(2,748)	(3,574)	(3,005)	(5,472)
Gas Other Storage RWIP	2,106,719	2,079,168	1,054,471	1,168,295	1,215,579	1,275,565	1,349,739	1,413,369	1,487,868	1,623,677	1,727,118	1,817,509
Gas General Plant												
RWIP Beginning Balance	(25,318)	(12,218)	(2,353)	(16,279)	(11,649)	(8,122)	(5,459)	(3,444)	(1,840)	(596)	350	980
RWIP Expenditures	2,080	2,099	4,131	4,141	4,204	4,195	4,198	4,286	4,322	4,326	2,141	2,178
RWIP Closings	11,020	7,766	(18,057)	489	(676)	(1,532)	(2,183)	(2,682)	(3,078)	(3,380)	(1,511)	(1,703)
Gas General RWIP	(12,218)	(2,353)	(16,279)	(11,649)	(8,122)	(5,459)	(3,444)	(1,840)	(596)	350	980	1,456
Gas Manufactured Production Plant												
RWIP Beginning Balance	163,473	229,627	263,041	316,932	382,764	567,277	954,308	1,383,865	1,809,182	2,146,271	2,469,314	2,686,515
RWIP Expenditures	68,158	34,823	66,486	66,538	185,012	387,383	429,816	425,525	337,255	323,214	217,352	96,020
RWIP Closings	(2,004)	(1,408)	(12,596)	(706)	(499)	(352)	(259)	(208)	(166)	(171)	(151)	(2,622,454)
Gas Manufactured Production RWIP	229,627	263,041	316,932	382,764	567,277	954,308	1,383,865	1,809,182	2,146,271	2,469,314	2,686,515	160,082
Gas Transmission Plant												
RWIP Beginning Balance	68,237	51,396	19,801	15,486	17,897	18,975	92,055	148,987	126,098	102,230	84,154	64,094
RWIP Expenditures	4,623	4,623	6,753	16,015	16,015	109,767	109,767	25,277	16,015	16,015	4,623	4,623
RWIP Closings	(21,464)	(36,218)	(11,069)	(13,604)	(14,938)	(36,688)	(52,835)	(48,166)	(39,884)	(34,091)	(24,683)	(18,770)
Gas Transmission RWIP	51,396	19,801	15,486	17,897	18,975	92,055	148,987	126,098	102,230	84,154	64,094	49,947
Total Gas Utility	3,304,192	2,980,192	1,984,562	2,236,557	2,583,670	3,179,845	3,820,856	4,388,872	4,832,182	5,319,662	5,636,193	3,110,689
Common General Plant												
RWIP Beginning Balance	1,806,172	1,795,874	1,700,319	957,158	994,780	1,111,474	1,240,229	1,371,329	1,501,855	1,484,763	1,556,912	1,222,138
RWIP Expenditures	281	731	32,769	42,837	120,842	132,068	133,769	132,692	120,877	102,097	102,058	99,095
RWIP Closings	(10,579)	(96,287)	(775,930)	(5,216)	(4,148)	(3,313)	(2,670)	(2,165)	(137,969)	(29,948)	(436,832)	(1,011)
Common General RWIP	1,795,874	1,700,319	957,158	994,780	1,111,474	1,240,229	1,371,329	1,501,855	1,484,763	1,556,912	1,222,138	1,320,222
Total Common Utility	1,795,874	1,700,319	957,158	994,780	1,111,474	1,240,229	1,371,329	1,501,855	1,484,763	1,556,912	1,222,138	1,320,222
Total Gas and Common Utility	5,100,067	4,680,511	2,941,720	3,231,336	3,695,144	4,420,074	5,192,185	5,890,727	6,316,945	6,876,573	6,858,331	4,430,910

Footnotes:
(1) Gas Distribution and Transmission Plant in thonly.

Gas Distribution Plant - MN												
RWIP Beginning Balance	1,146,824	924,797	617,229	610,485	673,542	782,084	855,877	934,119	1,034,988	1,090,221	1,135,322	1,151,701
RWIP Expenditures	65,136	59,889	87,666	231,838	393,060	361,318	365,285	355,464	274,226	245,531	180,422	113,432
RWIP Closings	(287,164)	(367,457)	(94,409)	(168,780)	(284,518)	(287,525)	(287,042)	(254,595)	(218,993)	(200,430)	(164,043)	(188,504)
Gas Distribution RWIP - MN	924,797	617,229	610,485	673,542	782,084	855,877	934,119	1,034,988	1,090,221	1,135,322	1,151,701	1,076,629
Gas Transmission Plant - MN												
RWIP Beginning Balance	68,191	51,359	19,772	15,462	17,878	18,960	92,043	148,977	126,091	102,224	84,149	64,090
RWIP Expenditures	4,623	4,623	6,753	16,015	16,015	109,767	109,767	25,277	16,015	16,015	4,623	4,623
RWIP Closings	(21,455)	(36,211)	(11,063)	(13,599)	(14,934)	(36,685)	(52,833)	(48,164)	(39,882)	(34,090)	(24,682)	(18,769)
Gas Transmission RWIP - MN	51,359	19,772	15,462	17,878	18,960	92,043	148,977	126,091	102,224	84,149	64,090	49,944

	January	February	March	April	May	June	July	August	September	October	November	December	Year-to-date
2021													
CWIP Beginning Balance	90,895,076	97,741,096	100,766,736	104,830,542	119,030,682	135,273,553	141,307,933	157,558,540	189,778,022	211,216,507	221,195,394	225,297,881	90,895,076
CWIP Expenditures	16,068,256	14,792,516	11,055,893	17,706,336	22,900,376	21,456,948	41,184,498	48,091,282	49,147,849	36,810,159	30,822,297	42,494,738	352,531,149
AFUDC Debt	121,034	149,221	132,321	142,449	159,094	175,593	193,027	230,426	270,670	293,671	305,236	237,643	2,410,385
AFUDC Equity	281,124	361,037	315,661	339,821	379,368	418,746	460,321	549,511	645,482	700,333	727,913	566,720	5,746,036
Closings to Plant	(9,624,394)	(12,277,134)	(7,440,069)	(3,988,466)	(7,195,968)	(16,016,907)	(25,587,238)	(16,651,737)	(28,625,516)	(27,825,276)	(27,752,958)	(167,737,165)	(350,722,830)
CWIP Ending Balance	97,741,096	100,766,736	104,830,542	119,030,682	135,273,553	141,307,933	157,558,540	189,778,022	211,216,507	221,195,394	225,297,881	100,859,817	100,859,817
2022													
CWIP Beginning Balance	100,859,817	116,277,085	133,501,491	144,191,595	159,787,231	181,935,598	198,025,347	221,738,058	207,683,929	221,352,326	236,951,639	249,137,492	100,859,817
CWIP Expenditures	20,382,290	21,940,632	27,196,719	24,628,663	30,393,518	33,950,887	34,671,805	35,499,520	32,644,605	29,146,187	24,599,429	24,805,450	339,859,707
AFUDC Debt	149,701	168,375	184,983	199,193	221,387	245,565	271,100	271,674	268,210	287,018	301,247	190,441	2,758,894
AFUDC Equity	362,337	407,535	447,732	482,127	535,845	594,367	656,171	657,561	649,176	694,700	729,140	460,943	6,677,634
Closings to Plant	(5,477,060)	(5,292,136)	(17,139,330)	(9,714,347)	(9,002,383)	(18,701,070)	(11,886,365)	(50,482,884)	(19,893,595)	(14,528,591)	(13,443,963)	(210,297,736)	(385,859,461)
CWIP Ending Balance	116,277,085	133,501,491	144,191,595	159,787,231	181,935,598	198,025,347	221,738,058	207,683,929	221,352,326	236,951,639	249,137,492	64,296,590	64,296,590

Note: This schedule includes only Gas Distribution assets located in the State of Minnesota.

	2021 January	2021 February	2021 March	2021 April	2021 May	2021 June	2021 July	2021 August	2021 September	2021 October	2021 November	2021 December	2021 Year-to-date
Husen													
CWIP Beginning Balance	2,466,117	2,005,145	1,478,689	1,693,776	2,397,562	2,764,773	3,158,055	1,895,746	1,711,481	1,745,895	1,563,153	1,283,080	2,466,117
CWIP Expenditures	127,268	(34,866)	542,686	705,004	341,133	658,594	422,693	761,962	797,483	632,456	327,784	2,409,938	7,692,136
Closings to Plant	(588,240)	(491,590)	(327,599)	(1,218)	26,077	(265,312)	(1,685,002)	(946,227)	(763,068)	(815,198)	(607,857)	(1,449,240)	(7,914,475)
CWIP Ending Balance	2,005,145	1,478,689	1,693,776	2,397,562	2,764,773	3,158,055	1,895,746	1,711,481	1,745,895	1,563,153	1,283,080	2,243,778	2,243,778
Remington													
CWIP Beginning Balance	66,171,662	74,127,811	77,885,318	81,952,696	87,840,168	95,106,637	100,167,992	104,716,958	114,127,036	115,154,639	121,627,122	116,620,087	66,171,662
CWIP Expenditures	10,389,527	10,597,807	6,808,212	6,390,999	8,607,803	6,841,376	13,924,727	12,152,999	17,862,104	10,173,132	7,242,612	6,687,747	117,679,043
AFUDC Debt	82,738	115,472	107,259	113,551	121,194	128,968	126,294	133,299	139,045	142,596	144,139	88,547	1,443,100
AFUDC Equity	193,191	279,211	255,866	270,883	288,992	307,557	301,179	317,885	331,589	340,056	343,736	211,164	3,441,309
Closings to Plant	(2,709,308)	(7,234,983)	(3,103,958)	(887,961)	(1,751,520)	(2,216,546)	(9,803,234)	(3,194,104)	(17,305,135)	(4,183,301)	(12,737,521)	(102,349,568)	(167,477,137)
CWIP Ending Balance	74,127,811	77,885,318	81,952,696	87,840,168	95,106,637	100,167,992	104,716,958	114,127,036	115,154,639	121,627,122	116,620,087	21,257,977	21,257,977
Wold													
CWIP Beginning Balance	10,041,683	11,927,754	13,009,595	11,562,069	12,734,043	12,968,893	13,338,660	15,917,067	20,614,867	26,431,594	34,905,310	43,195,672	10,041,683
CWIP Expenditures	2,221,105	1,058,977	497,504	1,147,976	238,021	720,232	4,924,660	4,980,824	6,222,594	9,104,289	10,432,167	19,812,367	61,360,718
AFUDC Debt	9,437	12,801	10,946	10,505	12,427	15,607	20,106	26,401	34,709	46,287	60,261	68,574	328,062
AFUDC Equity	22,036	30,965	26,114	25,061	29,633	37,219	47,947	62,960	82,773	110,383	143,708	163,533	782,332
Closings to Plant	(366,507)	(20,901)	(1,982,090)	(11,567)	(45,231)	(403,292)	(2,414,306)	(372,386)	(523,350)	(787,244)	(2,345,774)	(20,781,952)	(30,054,599)
CWIP Ending Balance	11,927,754	13,009,595	11,562,069	12,734,043	12,968,893	13,338,660	15,917,067	20,614,867	26,431,594	34,905,310	43,195,672	42,458,195	42,458,195
Zich													
CWIP Beginning Balance	12,215,615	9,680,386	8,393,135	9,622,001	16,058,909	24,433,250	24,643,226	35,028,770	53,324,639	67,884,380	63,099,809	64,199,041	12,215,615
CWIP Expenditures	3,330,356	3,170,598	3,207,490	9,462,357	13,713,419	13,236,746	21,912,417	30,195,497	24,265,668	16,900,281	12,819,735	13,584,686	165,799,252
AFUDC Debt	28,859	20,948	14,116	18,394	25,473	31,018	46,628	70,727	96,916	104,788	100,836	80,521	639,223
AFUDC Equity	65,897	50,861	33,681	43,877	60,743	73,970	111,195	168,666	231,120	249,893	240,468	192,024	1,522,395
Closings to Plant	(5,960,340)	(4,529,659)	(2,026,421)	(3,087,720)	(5,425,295)	(13,131,757)	(11,684,696)	(12,139,021)	(10,033,963)	(22,039,533)	(12,061,806)	(43,156,406)	(145,276,618)
CWIP Ending Balance	9,680,386	8,393,135	9,622,001	16,058,909	24,433,250	24,643,226	35,028,770	53,324,639	67,884,380	63,099,809	64,199,041	34,899,866	34,899,866

Note: This schedule
includes only Gas
Distribution assets
located in the State of
Minnesota.

	2022 January	2022 February	2022 March	2022 April	2022 May	2022 June	2022 July	2022 August	2022 September	2022 October	2022 November	2022 December	2022 Year-to-date
Husen													
CWIP Beginning Balance	2,243,778	1,720,397	1,372,027	1,250,856	1,273,427	1,355,230	1,315,202	1,248,603	1,215,534	1,028,108	875,018	760,520	2,243,778
CWIP Expenditures	68,695	129,000	400,667	645,000	755,872	495,000	525,875	605,800	442,300	265,000	242,900	83,505	4,659,614
Closings to Plant	(592,076)	(477,370)	(521,838)	(622,429)	(674,069)	(535,028)	(592,474)	(638,869)	(629,726)	(418,089)	(357,398)	(220,827)	(6,280,193)
CWIP Ending Balance	1,720,397	1,372,027	1,250,856	1,273,427	1,355,230	1,315,202	1,248,603	1,215,534	1,028,108	875,018	760,520	623,198	623,198
Remington													
CWIP Beginning Balance	21,257,977	30,030,845	39,031,285	46,875,883	53,502,838	62,886,404	67,505,648	76,527,570	82,274,475	85,417,628	93,998,673	100,964,625	21,257,977
CWIP Expenditures	8,051,659	8,913,698	12,755,865	9,150,144	9,445,258	10,599,687	9,370,840	9,527,127	11,448,773	9,702,220	9,259,857	9,877,051	118,102,180
AFUDC Debt	31,588	37,417	43,473	49,996	56,396	62,644	68,855	74,722	80,093	85,965	90,952	71,389	753,488
AFUDC Equity	76,456	90,564	105,221	121,010	136,500	151,624	166,657	180,857	193,857	208,069	220,140	172,790	1,823,745
Closings to Plant	613,165	(41,239)	(5,059,962)	(2,694,194)	(254,588)	(6,194,712)	(584,430)	(4,035,801)	(8,579,569)	(1,415,208)	(2,604,998)	(65,502,152)	(96,353,688)
CWIP Ending Balance	30,030,845	39,031,285	46,875,883	53,502,838	62,886,404	67,505,648	76,527,570	82,274,475	85,417,628	93,998,673	100,964,625	45,583,703	45,583,703
Wold													
CWIP Beginning Balance	42,458,195	48,251,748	54,246,617	59,316,327	64,439,624	71,107,792	74,669,914	81,001,941	52,828,260	58,483,663	61,008,864	64,528,007	42,458,195
CWIP Expenditures	6,247,532	6,256,082	5,358,102	5,364,115	6,846,235	6,159,516	7,144,570	7,353,699	6,399,218	5,789,634	5,579,327	5,167,748	73,665,774
AFUDC Debt	65,861	75,133	83,653	91,398	100,466	108,327	115,402	98,006	79,199	84,654	88,855	51,206	1,042,160
AFUDC Equity	159,410	181,853	202,474	221,220	243,167	262,195	279,319	237,215	191,693	204,897	215,064	123,940	2,522,446
Closings to Plant	(679,250)	(518,199)	(574,519)	(553,436)	(521,700)	(2,967,915)	(1,207,264)	(35,862,600)	(1,014,707)	(3,553,984)	(2,364,102)	(60,733,077)	(110,550,752)
CWIP Ending Balance	48,251,748	54,246,617	59,316,327	64,439,624	71,107,792	74,669,914	81,001,941	52,828,260	58,483,663	61,008,864	64,528,007	9,137,823	9,137,823
Zich													
CWIP Beginning Balance	34,899,866	36,274,094	38,851,561	36,748,529	40,571,342	46,586,171	54,534,583	62,959,944	71,365,660	76,422,927	81,069,084	82,884,340	34,899,866
CWIP Expenditures	6,014,404	6,641,852	8,682,086	9,469,405	13,346,154	16,696,685	17,630,520	18,012,894	14,354,315	13,389,333	9,517,345	9,677,147	143,432,139
AFUDC Debt	52,252	55,825	57,857	57,799	64,526	74,594	86,843	98,946	108,918	116,399	121,441	67,846	963,246
AFUDC Equity	126,471	135,118	140,037	139,897	156,178	180,548	210,196	239,489	263,626	281,733	293,935	164,213	2,331,442
Closings to Plant	(4,818,899)	(4,255,329)	(10,983,012)	(5,844,288)	(7,552,027)	(9,003,415)	(9,502,198)	(9,945,614)	(9,669,592)	(9,141,310)	(8,117,465)	(83,841,679)	(172,674,827)
CWIP Ending Balance	36,274,094	38,851,561	36,748,529	40,571,342	46,586,171	54,534,583	62,959,944	71,365,660	76,422,927	81,069,084	82,884,340	8,951,866	8,951,866

Note: This schedule
includes only Gas
Distribution assets
located in the State of
Minnesota.

	2021 January	2021 February	2021 March	2021 April	2021 May	2021 June	2021 July	2021 August	2021 September	2021 October	2021 November	2021 December	2021 Year-to-date
Husen													
Fleet, Tools and Communications													
Common General Plant													
CWIP Beginning Balance	1,000,062	963,567	898,715	1,430,721	1,531,688	1,620,353	1,583,715	572,959	495,169	557,367	497,756	391,825	1,000,062
CWIP Expenditures	74,991	(61,419)	539,358	102,185	88,781	13,030	79,000	243,000	339,090	190,456	55,051	417,217	2,080,741
Closings to Plant	(111,486)	(3,433)	(7,352)	(1,218)	(117)	(49,667)	(1,089,756)	(320,790)	(276,892)	(250,066)	(160,983)	(211,486)	(2,483,247)
CWIP Ending Balance	963,567	898,715	1,430,721	1,531,688	1,620,353	1,583,715	572,959	495,169	557,367	497,756	391,825	597,556	597,556
Gas General Plant													
CWIP Beginning Balance	1,466,055	1,041,578	579,974	263,054	865,345	1,143,892	1,449,523	1,322,787	1,216,312	1,188,529	1,065,396	891,255	1,466,055
CWIP Expenditures	52,277	26,553	3,328	602,291	252,352	521,275	314,193	298,962	368,393	232,000	122,944	1,303,707	4,098,275
Closings to Plant	(476,754)	(488,157)	(320,247)	-	26,195	(215,644)	(440,929)	(405,437)	(396,176)	(355,132)	(297,085)	(548,741)	(3,918,108)
CWIP Ending Balance	1,041,578	579,974	263,054	865,345	1,143,892	1,449,523	1,322,787	1,216,312	1,188,529	1,065,396	891,255	1,646,222	1,646,222
PHEV													
Common General Plant													
CWIP Beginning Balance	-	-	-	-	528	528	124,817	-	-	-	-	-	-
CWIP Expenditures	-	-	-	528	-	124,289	29,500	70,000	-	-	-	545,683	770,000
Closings to Plant	-	-	-	-	-	-	(154,317)	(70,000)	-	-	-	(545,683)	(770,000)
CWIP Ending Balance	-	-	-	528	528	124,817	-	-	-	-	-	-	-
Gas General Plant													
CWIP Expenditures	-	-	-	-	-	-	-	-	-	-	-	-	-
Closings to Plant	-	-	-	-	-	-	-	-	-	-	-	-	-
Fueling Depots													
Common General Plant													
CWIP Expenditures	-	-	-	-	-	-	-	150,000	90,000	210,000	149,789	143,331	743,120
Closings to Plant	-	-	-	-	-	-	-	(150,000)	(90,000)	(210,000)	(149,789)	(143,331)	(743,120)
Remington													
Aging Technology													
Common General Plant													
CWIP Beginning Balance	8,747,967	9,764,191	11,430,436	10,966,484	11,801,730	12,679,325	13,072,940	14,953,960	17,206,572	13,538,585	15,667,301	15,475,294	8,747,967
CWIP Expenditures	1,830,836	1,945,713	1,704,901	1,031,086	1,074,475	1,450,635	3,755,417	3,365,210	5,046,183	2,675,910	2,514,186	2,116,448	28,511,001
Closings to Plant	(814,613)	(279,468)	(2,168,852)	(195,840)	(196,880)	(1,057,020)	(1,874,397)	(1,112,597)	(8,714,171)	(547,195)	(2,706,193)	(12,997,667)	(32,664,893)
CWIP Ending Balance	9,764,191	11,430,436	10,966,484	11,801,730	12,679,325	13,072,940	14,953,960	17,206,572	13,538,585	15,667,301	15,475,294	4,594,075	4,594,075
Common Intangible Plant													
CWIP Beginning Balance	17,307,149	18,592,889	17,724,326	19,086,897	19,937,502	21,240,621	22,376,972	23,099,873	24,804,995	22,000,568	23,971,013	23,251,996	17,307,149
CWIP Expenditures	2,193,893	3,265,585	1,361,601	1,173,373	1,398,099	1,087,784	1,983,439	1,698,802	3,225,251	3,777,671	1,536,050	2,119,523	24,821,072
AFUDC Debt	25,456	34,199	29,946	31,605	33,676	35,612	29,245	30,949	29,327	26,289	25,715	17,212	349,232
AFUDC Equity	59,438	82,738	71,439	75,397	80,302	84,926	69,743	73,806	69,938	62,693	61,324	41,046	832,791
Closings to Plant	(993,046)	(4,251,086)	(100,415)	(429,770)	(208,958)	(71,972)	(1,359,526)	(98,435)	(6,128,943)	(1,896,208)	(2,342,106)	(20,031,943)	(37,912,408)
CWIP Ending Balance	18,592,889	17,724,326	19,086,897	19,937,502	21,240,621	22,376,972	23,099,873	24,804,995	22,000,568	23,971,013	23,251,996	5,397,835	5,397,835
Gas General Plant													
CWIP Beginning Balance	996,434	1,090,259	1,200,493	1,407,354	1,568,225	1,731,344	2,089,301	2,813,823	3,454,355	3,502,357	3,714,509	3,902,769	996,434
CWIP Expenditures	89,311	103,718	200,171	153,197	154,552	348,441	712,499	624,732	29,880	192,895	167,895	195,833	2,973,124
AFUDC Debt	1,354	1,907	1,976	2,267	2,531	2,811	3,552	4,668	5,354	5,689	6,017	3,174	41,300
AFUDC Equity	3,161	4,609	4,714	5,407	6,036	6,704	8,471	11,133	12,768	13,568	14,348	7,570	98,488
Closings to Plant	-	-	-	-	-	-	-	-	-	-	-	(4,109,346)	(4,109,346)
CWIP Ending Balance	1,090,259	1,200,493	1,407,354	1,568,225	1,731,344	2,089,301	2,813,823	3,454,355	3,502,357	3,714,509	3,902,769	-	-
Gas Intangible Plant													
CWIP Beginning Balance	34,362	83,238	132,943	181,743	223,387	277,173	311,242	346,749	-	-	-	-	34,362
CWIP Expenditures	48,598	49,063	47,927	40,523	52,400	32,440	33,686	10,503	8,868	-	-	-	324,009
AFUDC Debt	83	188	258	331	410	481	538	289	-	-	-	-	2,578
AFUDC Equity	195	453	615	790	977	1,147	1,283	688	-	-	-	-	6,148
Closings to Plant	-	-	-	-	-	-	-	(358,229)	(8,868)	-	-	-	(367,097)
CWIP Ending Balance	83,238	132,943	181,743	223,387	277,173	311,242	346,749	-	-	-	-	-	-
AGIS													
Common General Plant													
CWIP Beginning Balance	1,322,568	1,516,128	1,557,267	1,590,323	1,633,066	1,633,881	886,431	-	-	-	-	-	1,322,568
CWIP Expenditures	190,467	36,457	29,426	38,141	815	-	-	-	-	-	-	-	295,306
AFUDC Debt	927	1,370	1,303	1,359	-	-	-	-	-	-	-	-	4,960
AFUDC Equity	2,165	3,311	3,107	3,243	-	-	-	-	-	-	-	-	11,826
Closings to Plant	-	-	(779)	-	-	(747,450)	(886,431)	-	-	-	-	-	(1,634,660)
CWIP Ending Balance	1,516,128	1,557,267	1,590,323	1,633,066	1,633,881	886,431	-	-	-	-	-	-	-

	2021 January	2021 February	2021 March	2021 April	2021 May	2021 June	2021 July	2021 August	2021 September	2021 October	2021 November	2021 December	2021 Year-to-date
Cyber Security													
Common General Plant													
CWIP Beginning Balance	234,378	243,849	42,604	63,568	90,070	176,297	75,673	230,061	368,428	333,798	390,797	469,343	234,378
CWIP Expenditures	11,210	25,556	71,920	26,502	86,458	43,854	172,620	138,367	881,009	56,999	78,546	84,807	1,677,847
Closings to Plant	(1,739)	(226,802)	(50,956)	-	(230)	(144,478)	(18,232)	-	(915,639)	-	-	(168,770)	(1,526,845)
CWIP Ending Balance	243,849	42,604	63,568	90,070	176,297	75,673	230,061	368,428	333,798	390,797	469,343	385,380	385,380
Common Intangible Plant													
CWIP Beginning Balance	3,458,310	3,632,858	2,809,886	2,995,058	2,999,872	2,787,672	3,471,442	3,957,158	5,089,486	6,391,260	8,353,384	9,645,492	3,458,310
CWIP Expenditures	196,396	172,516	213,344	192,683	508,904	669,473	955,194	1,110,187	2,156,914	2,531,865	1,268,198	2,326,568	12,302,242
AFUDC Debt	4,202	4,922	3,777	3,884	4,492	4,852	5,329	6,541	7,335	7,676	8,986	6,166	68,162
AFUDC Equity	9,812	11,934	9,010	9,265	10,712	11,571	12,707	15,600	17,493	18,305	21,428	14,704	162,542
Closings to Plant	(35,861)	(1,012,345)	(40,959)	(201,017)	(736,309)	(2,126)	(487,514)	-	(879,968)	(595,722)	(6,503)	(9,543,372)	(13,541,696)
CWIP Ending Balance	3,632,858	2,809,886	2,995,058	2,999,872	2,787,672	3,471,442	3,957,158	5,089,486	6,391,260	8,353,384	9,645,492	2,449,559	2,449,559
Emergent Demand													
Common General Plant													
CWIP Beginning Balance	-	-	-	-	-	-	-	-	-	-	(2,494,971)	(4,740,445)	-
CWIP Expenditures	-	-	-	-	-	-	-	-	-	(2,772,190)	(2,772,190)	(2,772,190)	(8,316,570)
Closings to Plant	-	-	-	-	-	-	-	-	-	277,219	526,716	751,263	1,555,199
CWIP Ending Balance	-	-	-	-	-	-	-	-	-	(2,494,971)	(4,740,445)	(6,761,371)	(6,761,371)
Common Intangible Plant													
CWIP Beginning Balance	-	-	-	-	-	-	-	-	-	-	(1,287,450)	(2,188,665)	-
CWIP Expenditures	-	-	-	-	-	-	-	-	-	(1,839,214)	(1,839,214)	(1,839,214)	(5,517,642)
Closings to Plant	-	-	-	-	-	-	-	-	-	551,764	937,999	1,208,364	2,698,127
CWIP Ending Balance	-	-	-	-	-	-	-	-	-	(1,287,450)	(2,188,665)	(2,819,515)	(2,819,515)
Enhance Capabilities													
Common General Plant													
CWIP Beginning Balance	7,799,248	8,022,665	9,165,823	9,194,023	9,498,028	9,756,172	10,241,963	10,807,624	11,249,864	13,520,123	13,726,765	15,993,643	7,799,248
CWIP Expenditures	189,819	1,094,976	70,610	264,739	114,475	436,602	571,392	1,294,723	2,444,678	153,006	2,212,182	691,206	9,538,407
AFUDC Debt	10,075	14,067	13,569	13,774	14,167	14,536	14,907	15,220	15,535	15,846	16,159	16,485	174,341
AFUDC Equity	23,524	34,013	32,369	32,860	33,783	34,665	35,549	36,296	37,047	37,790	38,536	39,312	415,744
Closings to Plant	-	103	(88,348)	(7,368)	95,719	(12)	(56,187)	(904,000)	(227,000)	-	-	(1,341,915)	(2,529,008)
CWIP Ending Balance	8,022,665	9,165,823	9,194,023	9,498,028	9,756,172	10,241,963	10,807,624	11,249,864	13,520,123	13,726,765	15,993,643	15,398,731	15,398,731
Common Intangible Plant													
CWIP Beginning Balance	12,105,045	14,282,935	16,263,397	15,827,175	17,670,609	19,087,613	20,329,363	18,771,916	20,248,709	21,918,854	22,808,731	22,157,983	12,105,045
CWIP Expenditures	2,244,341	2,541,020	1,218,418	1,798,079	1,406,619	1,232,526	3,162,088	1,958,357	1,656,096	2,608,924	1,860,903	1,781,123	23,468,492
AFUDC Debt	18,633	27,576	26,297	27,357	30,056	32,223	31,186	30,382	32,787	34,765	34,976	34,936	344,936
AFUDC Equity	43,509	66,625	62,730	65,262	71,671	76,844	74,371	72,454	78,188	82,907	83,410	44,587	822,558
Closings to Plant	(128,593)	(654,759)	(1,743,666)	(47,263)	(91,343)	(99,843)	(4,825,092)	(584,402)	(96,926)	(1,836,719)	(2,630,037)	(22,765,475)	(35,504,117)
CWIP Ending Balance	14,282,935	16,263,397	15,827,175	17,670,609	19,087,613	20,329,363	18,771,916	20,248,709	21,918,854	22,808,731	22,157,983	1,236,914	1,236,914
Gas Intangible Plant													
CWIP Beginning Balance	30,756	36,551	46,458	59,271	81,099	98,747	168,800	200,899	213,924	23,918	24,051	24,184	30,756
CWIP Expenditures	5,637	9,652	12,520	21,439	17,150	69,312	31,109	11,941	6,538	-	-	-	185,298
AFUDC Debt	48	75	87	115	147	219	293	320	188	39	39	20	1,589
AFUDC Equity	111	180	207	274	351	522	698	763	448	94	94	47	3,789
Closings to Plant	-	-	-	-	-	-	-	-	(197,180)	-	-	(24,251)	(221,432)
CWIP Ending Balance	36,551	46,458	59,271	81,099	98,747	168,800	200,899	213,924	23,918	24,051	24,184	-	-
Customer													
Common General Plant													
CWIP Beginning Balance	-	16,217	96,416	1,371,109	1,338,825	2,985,412	3,041,089	3,041,089	3,041,089	3,041,089	3,690,933	2,019,906	-
CWIP Expenditures	16,217	80,199	1,274,693	(32,284)	1,646,587	55,677	-	-	-	649,844	423,600	15,000	4,129,533
Closings to Plant	-	-	-	-	-	-	-	-	-	-	(2,094,627)	(2,034,906)	(4,129,533)
CWIP Ending Balance	16,217	96,416	1,371,109	1,338,825	2,985,412	3,041,089	3,041,089	3,041,089	3,041,089	3,690,933	2,019,906	-	-
Common Intangible Plant													
CWIP Beginning Balance	14,115,906	16,822,049	17,377,485	19,157,430	20,926,444	22,536,494	23,943,361	26,493,805	28,449,615	30,884,087	33,062,059	30,608,587	14,115,906
CWIP Expenditures	3,368,466	1,259,734	588,456	1,664,812	2,103,211	1,371,865	2,410,843	1,803,736	2,270,247	2,000,981	1,656,017	1,832,202	22,330,571
AFUDC Debt	21,929	31,113	29,973	32,758	35,561	38,008	41,244	44,929	48,519	52,291	52,247	26,794	455,365
AFUDC Equity	51,205	75,215	71,499	78,145	84,796	90,640	98,357	107,144	115,706	124,701	124,595	63,897	1,085,900
Closings to Plant	(735,456)	(810,627)	1,090,017	(6,701)	(613,519)	(93,645)	-	-	-	-	(4,286,330)	(31,155,111)	(36,611,373)
CWIP Ending Balance	16,822,049	17,377,485	19,157,430	20,926,444	22,536,494	23,943,361	26,493,805	28,449,615	30,884,087	33,062,059	30,608,587	1,376,369	1,376,369

	2021	2021	2021	2021	2021	2021	2021	2021	2021	2021	2021	2021	2021
	January	February	March	April	May	June	July	August	September	October	November	December	Year-to-date
Gas Intangible Plant													
CWIP Beginning Balance	19,540	23,980	37,785	52,260	71,311	115,885	159,415	-	-	-	-	-	19,540
CWIP Expenditures	4,337	13,617	14,226	18,708	44,056	42,768	136,440	136,440	136,440	136,440	136,440	136,440	956,353
AFUDC Debt	31	55	74	101	153	225	-	-	-	-	-	-	639
AFUDC Equity	72	132	176	241	365	537	-	-	-	-	-	-	1,523
Closings to Plant	-	-	-	-	-	-	(295,855)	(136,440)	(136,440)	(136,440)	(136,440)	(136,440)	(978,055)
CWIP Ending Balance	23,980	37,785	52,260	71,311	115,885	159,415	-	-	-	-	-	-	-
Wold													
Enhance Capabilities													
Common General Plant													
CWIP Beginning Balance	-	-	-	760	1,664	3,680	15,690	187,936	430,005	615,569	791,146	967,697	-
CWIP Expenditures	-	-	758	900	2,004	11,960	171,687	240,362	182,675	171,687	171,687	171,687	1,125,410
AFUDC Debt	-	-	0	1	3	15	165	504	854	1,149	1,437	1,726	5,855
AFUDC Equity	-	-	1	3	8	35	394	1,202	2,036	2,740	3,427	4,117	13,963
Closings to Plant	-	-	-	-	-	-	-	-	-	-	-	-	-
CWIP Ending Balance	-	-	760	1,664	3,680	15,690	187,936	430,005	615,569	791,146	967,697	1,145,228	1,145,228
Common Intangible Plant													
CWIP Beginning Balance	-	-	-	-	-	-	-	150,416	452,084	755,426	1,261,007	1,769,395	-
CWIP Expenditures	-	-	-	-	-	-	150,000	300,000	300,000	500,000	500,000	500,000	2,250,000
AFUDC Debt	-	-	-	-	-	-	123	493	987	1,649	2,478	3,312	9,042
AFUDC Equity	-	-	-	-	-	-	293	1,175	2,355	3,932	5,910	7,898	21,563
Closings to Plant	-	-	-	-	-	-	-	-	-	-	-	-	-
CWIP Ending Balance	-	-	-	-	-	-	150,416	452,084	755,426	1,261,007	1,769,395	2,280,604	2,280,604
Enterprise Security Capital													
Common General Plant													
CWIP Beginning Balance	230,034	260,610	281,057	288,961	295,344	289,919	74,324	3,250	1,964	1,187	718	435	230,034
CWIP Expenditures	30,470	20,183	7,576	6,017	3,798	3,671	-	-	-	-	-	-	71,716
AFUDC Debt	32	78	97	108	123	120	7	4	3	2	1	1	574
AFUDC Equity	74	186	230	258	295	286	17	10	6	4	2	1	1,369
Closings to Plant	-	-	-	-	(9,641)	(219,672)	(71,097)	(1,301)	(785)	(474)	(286)	(173)	(303,430)
CWIP Ending Balance	260,610	281,057	288,961	295,344	289,919	74,324	3,250	1,964	1,187	718	435	264	264
Common Intangible Plant													
CWIP Beginning Balance	-	-	-	-	-	-	-	1,698,754	3,406,937	5,124,603	6,851,804	8,588,592	-
CWIP Expenditures	-	-	-	-	-	-	1,694,052	1,694,052	1,694,052	1,694,052	1,694,052	1,694,052	10,164,312
AFUDC Debt	-	-	-	-	-	-	1,389	4,175	6,977	9,793	12,626	15,474	50,435
AFUDC Equity	-	-	-	-	-	-	3,313	9,957	16,637	23,355	30,110	36,903	120,274
Closings to Plant	-	-	-	-	-	-	-	-	-	-	-	-	-
CWIP Ending Balance	-	-	-	-	-	-	1,698,754	3,406,937	5,124,603	6,851,804	8,588,592	10,335,021	10,335,021
Gas General Plant													
CWIP Beginning Balance	178,026	178,026	176,626	176,626	176,626	176,626	-	-	-	-	-	-	178,026
CWIP Expenditures	-	(1,400)	-	-	-	-	-	-	-	-	-	-	(1,400)
Closings to Plant	-	-	-	-	-	(176,626)	-	-	-	-	-	-	(176,626)
CWIP Ending Balance	178,026	176,626	176,626	176,626	176,626	-	-	-	-	-	-	-	-
Other													
Common General Plant													
CWIP Beginning Balance	3,327,707	3,410,880	3,531,784	3,732,731	3,771,461	3,797,625	3,821,606	3,154,732	3,168,239	3,181,821	3,396,033	3,611,434	3,327,707
CWIP Expenditures	73,229	107,087	188,158	25,687	12,946	10,645	-	-	-	200,000	200,000	200,000	1,017,753
AFUDC Debt	2,982	4,041	3,777	3,853	3,905	3,940	3,968	3,990	4,013	4,199	4,550	4,903	48,122
AFUDC Equity	6,963	9,776	9,011	9,191	9,312	9,396	9,464	9,516	9,569	10,013	10,851	11,694	114,755
Closings to Plant	-	-	-	-	-	-	(680,306)	-	-	-	-	-	(680,306)
CWIP Ending Balance	3,410,880	3,531,784	3,732,731	3,771,461	3,797,625	3,821,606	3,154,732	3,168,239	3,181,821	3,396,033	3,611,434	3,828,031	3,828,031
Common Intangible Plant													
CWIP Beginning Balance	750,933	2,261,672	1,563,123	274,196	1,659,219	1,970,086	270,806	270,806	270,806	270,806	270,806	270,806	750,933
CWIP Expenditures	1,510,738	(698,549)	(1,288,927)	1,385,023	310,867	(1,699,280)	-	-	-	-	-	-	(480,128)
CWIP Ending Balance	2,261,672	1,563,123	274,196	1,659,219	1,970,086	270,806	270,806	270,806	270,806	270,806	270,806	270,806	270,806
Gas Manufactured Production Plant													
CWIP Beginning Balance	22,911	22,911	617	2	2	2	2	2	2	2	2	2	22,911
CWIP Expenditures	-	(22,294)	(615)	-	-	-	-	-	-	-	-	-	(22,909)
CWIP Ending Balance	22,911	617	2	2	2	2	2	2	2	2	2	2	2

	2021 January	2021 February	2021 March	2021 April	2021 May	2021 June	2021 July	2021 August	2021 September	2021 October	2021 November	2021 December	2021 Year-to-date
Gas Distribution Plant													
CWIP Beginning Balance	792,188	1,231,662	2,342,299	3,399,240	2,318,997	738,705	739,191	739,191	739,191	739,191	739,191	739,191	792,188
CWIP Expenditures	439,475	1,110,637	1,056,940	(1,080,242)	(1,580,292)	486	-	-	-	-	-	-	(52,997)
CWIP Ending Balance	1,231,662	2,342,299	3,399,240	2,318,997	738,705	739,191	739,191	739,191	739,191	739,191	739,191	739,191	739,191
Gas General Plant													
CWIP Beginning Balance	4,181	4,181	4,181	4,181	4,181	956	956	956	956	956	956	956	4,181
CWIP Expenditures	-	-	-	-	(3,225)	-	-	-	-	-	-	-	(3,225)
CWIP Ending Balance	4,181	4,181	4,181	4,181	956	956	956	956	956	956	956	956	956
Gas Other Storage Plant													
CWIP Beginning Balance	(22,911)	(22,911)	(617)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(22,911)
CWIP Expenditures	-	22,294	615	-	-	-	-	-	-	-	-	-	22,909
CWIP Ending Balance	(22,911)	(617)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Property Services Capital													
Common General Plant													
CWIP Beginning Balance	3,362,940	3,305,014	3,791,925	3,417,139	4,189,461	5,656,348	7,833,630	8,237,058	10,019,227	12,669,783	17,966,560	22,962,259	3,362,940
CWIP Expenditures	151,664	485,959	502,404	762,848	1,448,630	2,146,624	1,865,123	1,850,592	2,790,804	5,542,568	6,958,638	14,605,412	39,111,268
AFUDC Debt	4,698	6,392	5,862	6,215	8,054	11,030	13,170	14,939	18,596	25,081	33,748	39,150	186,935
AFUDC Equity	10,970	15,461	13,985	14,826	19,204	26,303	31,406	35,626	44,346	59,811	80,482	93,364	445,786
Closings to Plant	(225,259)	(20,901)	(897,037)	(11,567)	(9,002)	(6,676)	(1,506,271)	(118,987)	(203,191)	(330,683)	(2,077,169)	(14,817,801)	(20,224,543)
CWIP Ending Balance	3,305,014	3,791,925	3,417,139	4,189,461	5,656,348	7,833,630	8,237,058	10,019,227	12,669,783	17,966,560	22,962,259	22,882,385	22,882,385
Gas General Plant													
CWIP Beginning Balance	138,154	153,275	188,702	197,603	205,296	213,277	236,034	998,680	1,471,517	2,201,684	2,856,392	3,429,791	138,154
CWIP Expenditures	14,435	34,376	7,833	6,583	6,826	21,518	760,000	466,000	720,000	640,709	556,000	2,226,367	5,460,646
AFUDC Debt	205	308	316	328	341	366	1,009	2,020	3,004	4,136	5,140	3,725	20,899
AFUDC Equity	480	743	753	782	814	873	2,406	4,817	7,163	9,864	12,259	8,884	49,838
Closings to Plant	-	-	-	-	-	-	(770)	-	-	-	-	(5,668,767)	(5,669,537)
CWIP Ending Balance	153,275	188,702	197,603	205,296	213,277	236,034	998,680	1,471,517	2,201,684	2,856,392	3,429,791	-	-
Fleet, Tools and Communications													
Common General Plant													
CWIP Beginning Balance	187,948	47,567	47,947	70,633	111,792	121,670	179,311	307,247	484,968	700,657	599,843	683,313	187,948
CWIP Expenditures	867	380	22,686	41,159	36,466	57,958	283,798	429,818	535,063	355,273	351,789	414,849	2,530,107
Closings to Plant	(141,248)	-	-	-	(26,589)	(317)	(155,862)	(252,097)	(319,374)	(456,087)	(268,319)	(295,210)	(1,915,103)
CWIP Ending Balance	47,567	47,947	70,633	111,792	121,670	179,311	307,247	484,968	700,657	599,843	683,313	802,952	802,952
Common Intangible Plant													
CWIP Beginning Balance	1,069,571	1,074,866	1,081,950	-	-	-	-	-	-	-	-	-	1,069,571
CWIP Expenditures	226	304	75	-	-	-	-	-	-	-	-	-	605
AFUDC Debt	1,520	1,982	894	-	-	-	-	-	-	-	-	-	4,396
AFUDC Equity	3,549	4,798	2,134	1	-	-	-	-	-	-	-	-	10,482
Closings to Plant	-	-	(1,085,053)	(1)	-	-	-	-	-	-	-	-	(1,085,054)
CWIP Ending Balance	1,074,866	1,081,950	-	-	-	-	-	-	-	-	-	-	-
Gas Intangible Plant													
CWIP Beginning Balance	-	-	-	-	-	-	167,113	168,040	168,973	169,911	170,854	171,803	-
CWIP Expenditures	-	-	-	-	-	166,650	-	-	-	-	-	-	166,650
AFUDC Debt	-	-	-	-	-	137	274	276	277	279	280	282	1,804
AFUDC Equity	-	-	-	-	-	326	654	657	661	665	668	672	4,302
CWIP Ending Balance	-	-	-	-	-	167,113	168,040	168,973	169,911	170,854	171,803	172,756	172,756
Zich													
New Business													
Gas Distribution Plant													
CWIP Beginning Balance	562,767	614,145	226,043	350,604	771,695	1,590,279	1,303,727	1,284,811	639,926	633,589	739,386	817,610	562,767
CWIP Expenditures	2,048,501	1,296,714	939,305	1,881,713	1,814,148	1,732,595	2,867,790	2,696,756	1,901,097	1,902,294	1,923,572	493,242	21,497,726
AFUDC Debt	74	101	92	283	576	734	948	664	111	72	63	53	3,772
AFUDC Equity	172	245	219	676	1,373	1,751	2,262	1,584	264	172	150	126	8,994
Closings to Plant	(1,997,370)	(1,685,162)	(815,054)	(1,461,581)	(997,512)	(2,021,633)	(2,889,916)	(3,343,889)	(1,907,809)	(1,796,741)	(1,845,561)	(487,951)	(21,250,180)
CWIP Ending Balance	614,145	226,043	350,604	771,695	1,590,279	1,303,727	1,284,811	639,926	633,589	739,386	817,610	823,079	823,079

	2021 January	2021 February	2021 March	2021 April	2021 May	2021 June	2021 July	2021 August	2021 September	2021 October	2021 November	2021 December	2021 Year-to-date
Gas Transmission Plant													
CWIP Beginning Balance	(1,906,811)	(2,020,051)	(1,968,378)	(1,823,280)	(1,831,504)	(1,712,498)	(1,655,014)	(1,146,739)	(832,701)	(537,125)	(271,313)	102	(1,906,811)
CWIP Expenditures	(113,328)	51,555	144,994	(8,330)	119,006	57,484	406,630	318,379	297,100	266,348	240,316	-	1,780,155
AFUDC Debt	26	34	31	31	0	-	21	7	3	1	0	0	155
AFUDC Equity	61	83	74	74	0	-	50	17	6	2	1	0	369
Closings to Plant	-	-	-	-	-	-	101,574	(4,365)	(1,533)	(539)	31,098	(66)	126,168
CWIP Ending Balance	(2,020,051)	(1,968,378)	(1,823,280)	(1,831,504)	(1,712,498)	(1,655,014)	(1,146,739)	(832,701)	(537,125)	(271,313)	102	36	36
Reliability													
Gas Distribution Plant													
CWIP Beginning Balance	2,073,843	2,551,639	1,029,883	504,321	1,007,408	2,611,976	3,350,725	8,092,136	13,441,358	17,562,711	5,216,334	2,712,571	2,073,843
CWIP Expenditures	502,099	9,912	242,328	1,422,768	2,687,270	1,119,903	6,306,181	6,641,373	6,307,595	3,365,500	1,202,137	4,848,389	34,655,456
AFUDC Debt	2,395	2,438	891	456	716	1,305	7,944	16,680	24,545	18,382	5,730	3,188	84,670
AFUDC Equity	5,593	5,926	2,126	1,087	1,708	3,113	18,945	39,777	58,533	43,838	13,665	7,604	201,914
Closings to Plant	(32,292)	(1,540,032)	(770,907)	(921,224)	(1,085,126)	(385,572)	(1,591,660)	(1,348,608)	(2,269,320)	(15,774,097)	(3,725,294)	(5,549,787)	(34,993,918)
CWIP Ending Balance	2,551,639	1,029,883	504,321	1,007,408	2,611,976	3,350,725	8,092,136	13,441,358	17,562,711	5,216,334	2,712,571	2,021,965	2,021,965
Gas General Plant													
CWIP Beginning Balance	205,262	211,156	211,704	116,893	119,254	124,413	117,193	153,791	249,968	339,507	406,952	452,002	205,262
CWIP Expenditures	8,550	8,517	9,277	2,226	5,228	(5,704)	83,964	99,197	94,774	111,112	54,073	47,550	518,763
AFUDC Debt	159	166	109	40	46	44	206	313	465	600	687	758	3,594
AFUDC Equity	371	404	259	95	110	106	491	747	1,110	1,432	1,639	1,807	8,571
Closings to Plant	(3,186)	(8,539)	(104,455)	(0)	(225)	(1,667)	(48,063)	(4,080)	(6,810)	(45,700)	(11,349)	(19,335)	(253,409)
CWIP Ending Balance	211,156	211,704	116,893	119,254	124,413	117,193	153,791	249,968	339,507	406,952	452,002	482,781	482,781
Gas Transmission Plant													
CWIP Beginning Balance	1,112,148	231,992	233,454	234,755	236,058	238,567	238,581	272,510	767,757	944,490	807,436	592,084	1,112,148
CWIP Expenditures	30,206	-	3	-	2,502	13	32,515	1,303,313	839,171	407,483	405,625	1,193,160	4,213,991
AFUDC Debt	963	522	385	385	2	4	418	1,085	1,553	1,508	1,222	1,511	9,558
AFUDC Equity	2,248	1,292	918	918	5	10	997	2,588	3,704	3,596	2,914	3,603	22,791
Closings to Plant	(913,573)	(352)	(5)	-	-	(13)	-	(811,739)	(667,695)	(549,641)	(625,113)	(805,661)	(4,373,791)
CWIP Ending Balance	231,992	233,454	234,755	236,058	238,567	238,581	272,510	767,757	944,490	807,436	592,084	984,697	984,697
Safety													
Gas Distribution Plant													
CWIP Beginning Balance	0	255,851	-	-	-	-	-	23,974	51,914	49,590	51,465	34,301	0
CWIP Expenditures	255,752	(215,362)	47,378	114,359	103,073	103,541	53,276	91,390	58,287	64,776	24,760	18,323	719,553
Closings to Plant	99	(40,489)	(47,378)	(114,359)	(103,073)	(103,541)	(29,302)	(63,450)	(60,610)	(62,902)	(41,924)	(28,944)	(695,872)
CWIP Ending Balance	255,851	-	-	-	-	-	23,974	51,914	49,590	51,465	34,301	23,681	23,681
Gas General Plant													
CWIP Beginning Balance	1,147,026	30,001	68,625	29,640	72,173	114,572	118,508	-	-	-	-	-	1,147,026
CWIP Expenditures	(361,312)	38,625	72,440	64,647	76,465	114,349	123,646	143,515	142,413	188,167	235,835	457,172	1,295,963
Closings to Plant	(755,714)	-	(111,425)	(22,114)	(34,066)	(110,413)	(242,154)	(143,515)	(142,413)	(188,167)	(235,835)	(457,172)	(2,442,989)
CWIP Ending Balance	30,001	68,625	29,640	72,173	114,572	118,508	-	-	-	-	-	-	-
Relocation													
Gas Distribution Plant													
CWIP Beginning Balance	1,021,163	198,031	106,744	78,647	3,191,958	5,685,081	2,231,075	1,714,467	1,031,947	984,942	682,215	208,966	1,021,163
CWIP Expenditures	323,697	2,617	(66,194)	3,351,274	3,813,896	2,456,934	2,481,133	1,362,264	665,997	561,985	173,729	(185,423)	14,941,908
AFUDC Debt	928	309	197	1,914	5,109	4,490	2,184	1,692	1,325	1,228	608	254	20,240
AFUDC Equity	2,168	782	470	4,566	12,185	10,707	5,207	4,034	3,161	2,929	1,451	607	48,266
Closings to Plant	(1,149,925)	(94,995)	37,429	(244,444)	(1,338,066)	(5,926,137)	(3,005,132)	(2,050,510)	(717,488)	(868,867)	(649,038)	191,335	(15,815,837)
CWIP Ending Balance	198,031	106,744	78,647	3,191,958	5,685,081	2,231,075	1,714,467	1,031,947	984,942	682,215	208,966	215,739	215,739
GUIC													
Gas Distribution Plant													
CWIP Beginning Balance	2,876,195	1,917,739	2,091,176	2,710,861	5,001,865	7,737,687	11,051,246	15,864,824	23,671,885	27,515,042	28,209,119	25,543,752	2,876,195
CWIP Expenditures	83,566	1,254,993	802,527	2,236,901	4,547,456	5,876,885	7,104,768	10,430,924	6,533,392	2,417,108	1,349,074	462,009	43,099,603
AFUDC Debt	17,426	8,902	3,769	5,447	8,378	13,588	21,278	31,358	40,426	43,959	42,494	40,637	277,662
AFUDC Equity	39,202	21,596	8,996	12,992	19,977	32,405	50,744	74,782	96,406	104,831	101,337	96,910	660,177
Closings to Plant	(1,098,650)	(1,112,053)	(195,607)	35,664	(1,839,989)	(2,609,319)	(2,363,212)	(2,730,002)	(2,827,067)	(1,871,821)	(4,158,272)	(671,631)	(21,441,959)
CWIP Ending Balance	1,917,739	2,091,176	2,710,861	5,001,865	7,737,687	11,051,246	15,864,824	23,671,885	27,515,042	28,209,119	25,543,752	25,471,678	25,471,678

	2021 January	2021 February	2021 March	2021 April	2021 May	2021 June	2021 July	2021 August	2021 September	2021 October	2021 November	2021 December	2021 Year-to-date
Gas Transmission Plant													
CWIP Beginning Balance	246,000	231,401	273,220	383,835	476,129	618,845	859,334	695,910	506,759	402,939	335,298	224,509	246,000
CWIP Expenditures	1,922	49,194	108,961	89,915	139,684	236,397	356,815	176,510	185,800	176,510	92,933	248,577	1,863,219
AFUDC Debt	338	461	539	703	896	1,209	1,316	1,016	781	639	482	452	8,831
AFUDC Equity	790	1,116	1,285	1,676	2,136	2,883	3,138	2,424	1,861	1,525	1,148	1,078	21,060
Closings to Plant	(17,649)	(8,952)	(170)	-	-	-	(524,692)	(369,101)	(292,262)	(246,315)	(205,352)	(208,549)	(1,873,041)
CWIP Ending Balance	231,401	273,220	383,835	476,129	618,845	859,334	695,910	506,759	402,939	335,298	224,509	266,069	266,069
Safety - Plants													
Gas Manufactured Production Plant													
CWIP Beginning Balance	3,177,103	3,315,923	3,571,289	3,881,595	4,049,712	4,301,681	3,282,339	3,830,809	8,284,692	13,612,978	18,962,753	24,400,106	3,177,103
CWIP Expenditures	123,640	234,451	290,181	146,744	229,414	915,056	1,129,764	5,369,726	5,578,912	5,563,524	5,575,701	4,790,402	29,947,515
AFUDC Debt	4,552	6,117	5,945	6,313	6,664	5,972	5,823	9,936	17,922	26,674	35,489	22,306	153,712
AFUDC Equity	10,628	14,799	14,181	15,060	15,891	14,243	13,886	23,695	42,740	63,611	84,633	53,194	366,559
Closings to Plant	-	-	-	-	-	(1,954,612)	(601,003)	(949,473)	(311,289)	(304,034)	(258,471)	(28,817,580)	(33,196,462)
CWIP Ending Balance	3,315,923	3,571,289	3,881,595	4,049,712	4,301,681	3,282,339	3,830,809	8,284,692	13,612,978	18,962,753	24,400,106	448,427	448,427
Gas General Plant													
CWIP Beginning Balance	49,551	49,551	49,551	46,069	49,581	49,581	49,581	-	-	-	-	-	49,551
CWIP Expenditures	-	-	(3,456)	-	-	-	-	-	-	-	-	-	(3,456)
AFUDC Debt	-	-	-	-	-	-	-	-	-	-	-	-	-
AFUDC Equity	-	-	-	-	-	-	-	-	-	-	-	-	-
Closings to Plant	-	-	(27)	3,512	-	-	(49,581)	-	-	-	-	-	(46,095)
CWIP Ending Balance	49,551	49,551	46,069	49,581	49,581	49,581	-	-	-	-	-	-	-
Gas Other Storage Plant													
CWIP Beginning Balance	1,651,367	2,093,010	2,499,823	3,108,061	2,914,581	3,073,067	3,695,932	4,242,277	5,511,133	6,375,717	7,960,164	9,213,039	1,651,367
CWIP Expenditures	427,062	439,383	619,747	160,140	175,278	629,292	965,934	1,562,151	1,661,130	1,875,474	1,541,979	1,211,284	11,268,856
AFUDC Debt	1,997	1,897	2,160	2,822	3,086	3,671	6,490	7,975	9,785	11,724	14,060	11,362	77,029
AFUDC Equity	4,664	4,618	5,153	6,732	7,358	8,753	15,477	19,018	23,336	27,958	33,530	27,095	183,693
Closings to Plant	7,920	(39,086)	(18,823)	(363,173)	(27,237)	(18,851)	(441,556)	(320,288)	(829,666)	(330,709)	(336,696)	(6,301,065)	(9,019,231)
CWIP Ending Balance	2,093,010	2,499,823	3,108,061	2,914,581	3,073,067	3,695,932	4,242,277	5,511,133	6,375,717	7,960,164	9,213,039	4,161,715	4,161,715

Note: This schedule includes only Gas Distribution assets located in the State of Minnesota.

	2022	2022	2022	2022	2022	2022	2022	2022	2022	2022	2022	2022	2022
	January	February	March	April	May	June	July	August	September	October	November	December	Year-to-date
Husen													
Fleet, Tools and Communications													
Common General Plant													
CWIP Beginning Balance	597,556	441,709	326,762	241,907	179,215	197,071	146,583	110,482	103,194	75,877	55,846	41,141	597,556
CWIP Expenditures	-	-	54,667	125,000	135,872	25,000	27,000	55,000	100,000	100,000	-	-	622,539
Closings to Plant	(155,847)	(114,948)	(139,521)	(187,692)	(118,016)	(75,489)	(63,100)	(62,289)	(127,316)	(120,032)	(14,705)	(10,806)	(1,189,760)
CWIP Ending Balance	441,709	326,762	241,907	179,215	197,071	146,583	110,482	103,194	75,877	55,846	41,141	30,335	30,335
Gas General Plant													
CWIP Beginning Balance	1,646,222	1,278,688	1,045,266	1,008,949	1,094,212	1,158,159	1,168,619	1,138,121	1,112,340	952,230	819,173	719,380	1,646,222
CWIP Expenditures	58,695	115,000	300,000	450,000	450,000	400,000	348,875	345,000	157,300	140,000	140,000	71,105	2,975,975
Closings to Plant	(426,229)	(348,422)	(336,316)	(364,737)	(386,053)	(389,540)	(379,374)	(370,780)	(317,410)	(273,058)	(239,793)	(197,621)	(4,029,333)
CWIP Ending Balance	1,278,688	1,045,266	1,008,949	1,094,212	1,158,159	1,168,619	1,138,121	1,112,340	952,230	819,173	719,380	592,863	592,863
PHEV													
Common General Plant													
CWIP Beginning Balance	-	-	-	-	-	-	-	-	-	-	-	-	-
CWIP Expenditures	10,000	14,000	46,000	70,000	70,000	70,000	50,000	205,800	95,000	25,000	25,000	12,400	693,200
Closings to Plant	(10,000)	(14,000)	(46,000)	(70,000)	(70,000)	(70,000)	(50,000)	(205,800)	(95,000)	(25,000)	(25,000)	(12,400)	(693,200)
CWIP Ending Balance	-	-	-	-	-	-	-	-	-	-	-	-	-
Gas General Plant													
CWIP Expenditures	-	-	-	-	-	-	-	-	70,000	-	77,900	-	147,900
Closings to Plant	-	-	-	-	-	-	-	-	(70,000)	-	(77,900)	-	(147,900)
Fueling Depots													
Common General Plant													
CWIP Expenditures	-	-	-	-	100,000	-	100,000	-	20,000	-	-	-	220,000
Closings to Plant	-	-	-	-	(100,000)	-	(100,000)	-	(20,000)	-	-	-	(220,000)
Remington													
Aging Technology													
Common General Plant													
CWIP Beginning Balance	4,594,075	6,126,844	7,447,506	5,867,606	5,374,554	7,705,160	5,177,489	7,551,236	7,593,269	4,453,995	6,875,970	9,296,180	4,594,075
CWIP Expenditures	1,595,602	1,427,245	2,193,857	2,196,024	2,525,124	2,964,924	2,564,924	2,684,424	2,924,424	2,624,424	2,624,424	2,892,429	29,217,826
Closings to Plant	(62,834)	(106,583)	(3,773,757)	(2,689,076)	(194,519)	(5,492,595)	(191,176)	(2,642,391)	(6,063,698)	(202,448)	(204,214)	(11,709,227)	(33,332,519)
CWIP Ending Balance	6,126,844	7,447,506	5,867,606	5,374,554	7,705,160	5,177,489	7,551,236	7,593,269	4,453,995	6,875,970	9,296,180	479,383	479,383
Common Intangible Plant													
CWIP Beginning Balance	5,397,835	6,655,469	7,272,425	11,251,776	13,299,095	15,352,465	17,411,919	19,477,489	21,549,206	23,627,105	25,767,020	27,536,551	5,397,835
CWIP Expenditures	1,227,868	1,227,868	5,459,126	2,004,258	2,004,258	2,004,258	2,004,258	2,004,258	2,004,258	2,059,953	2,059,953	2,020,625	26,080,941
AFUDC Debt	8,703	9,668	10,829	12,589	14,359	16,137	17,925	19,723	21,530	23,378	24,992	21,334	201,167
AFUDC Equity	21,064	23,400	26,211	30,471	34,754	39,059	43,387	47,737	52,111	56,584	60,492	51,636	486,904
Closings to Plant	-	(643,981)	(1,516,814)	-	-	-	-	-	-	-	(375,906)	(16,865,580)	(19,402,280)
CWIP Ending Balance	6,655,469	7,272,425	11,251,776	13,299,095	15,352,465	17,411,919	19,477,489	21,549,206	23,627,105	25,767,020	27,536,551	12,764,566	12,764,566
Gas General Plant													
CWIP Beginning Balance	-	-	-	-	-	-	-	-	-	-	-	-	-
CWIP Expenditures	-	-	-	-	-	-	-	-	-	-	-	-	-
AFUDC Debt	-	-	-	-	-	-	-	-	-	-	-	-	-
AFUDC Equity	-	-	-	-	-	-	-	-	-	-	-	-	-
Closings to Plant	-	-	-	-	-	-	-	-	-	-	-	-	-
CWIP Ending Balance	-	-	-	-	-	-	-	-	-	-	-	-	-
Gas Intangible Plant													
CWIP Beginning Balance	-	-	-	-	-	-	-	-	-	-	-	-	-
CWIP Expenditures	-	-	-	-	-	-	-	-	-	-	-	-	-
AFUDC Debt	-	-	-	-	-	-	-	-	-	-	-	-	-
AFUDC Equity	-	-	-	-	-	-	-	-	-	-	-	-	-
Closings to Plant	-	-	-	-	-	-	-	-	-	-	-	-	-
CWIP Ending Balance	-	-	-	-	-	-	-	-	-	-	-	-	-
AGIS													
Common General Plant													
CWIP Beginning Balance	-	-	-	-	-	-	-	-	-	-	-	-	-
CWIP Expenditures	-	-	-	-	-	-	-	-	-	-	-	-	-
AFUDC Debt	-	-	-	-	-	-	-	-	-	-	-	-	-
AFUDC Equity	-	-	-	-	-	-	-	-	-	-	-	-	-
Closings to Plant	-	-	-	-	-	-	-	-	-	-	-	-	-
CWIP Ending Balance	-	-	-	-	-	-	-	-	-	-	-	-	-

	2022 January	2022 February	2022 March	2022 April	2022 May	2022 June	2022 July	2022 August	2022 September	2022 October	2022 November	2022 December	2022 Year-to-date
Cyber Security													
Common General Plant													
CWIP Beginning Balance	385,380	522,880	660,380	822,880	1,110,380	1,397,880	1,560,380	1,752,047	1,943,713	1,050,000	1,241,667	1,433,333	385,380
CWIP Expenditures	137,500	137,500	287,500	287,500	287,500	287,500	191,667	191,667	191,667	191,667	191,667	191,667	2,575,000
Closings to Plant	-	-	(125,000)	-	-	(125,000)	-	-	(1,085,380)	-	-	(1,625,000)	(2,960,380)
CWIP Ending Balance	522,880	660,380	822,880	1,110,380	1,397,880	1,560,380	1,752,047	1,943,713	1,050,000	1,241,667	1,433,333	-	-
Common Intangible Plant													
CWIP Beginning Balance	2,449,559	3,368,879	4,270,801	5,248,014	6,213,863	7,181,010	8,136,314	9,089,611	10,051,095	11,012,230	11,973,417	12,878,876	2,449,559
CWIP Expenditures	959,572	956,175	1,040,007	1,033,362	1,036,709	1,025,057	1,021,955	1,028,109	1,025,057	1,021,955	962,902	962,902	12,073,762
AFUDC Debt	1,429	2,617	3,817	5,026	6,238	7,450	8,658	9,874	11,099	12,326	13,511	8,447	90,492
AFUDC Equity	3,459	6,335	9,239	12,164	15,099	18,033	20,956	23,899	26,864	29,833	32,702	20,444	219,027
Closings to Plant	(45,140)	(63,205)	(75,851)	(84,702)	(90,899)	(95,236)	(98,272)	(100,398)	(101,885)	(102,927)	(103,656)	(12,150,473)	(13,112,643)
CWIP Ending Balance	3,368,879	4,270,801	5,248,014	6,213,863	7,181,010	8,136,314	9,089,611	10,051,095	11,012,230	11,973,417	12,878,876	1,720,196	1,720,196
Emergent Demand													
Common General Plant													
CWIP Beginning Balance	(6,761,371)	(5,491,810)	(4,349,204)	(3,320,860)	(2,395,349)	(1,562,390)	(812,727)	(138,030)	469,197	1,015,702	1,507,556	1,950,225	(6,761,371)
CWIP Expenditures	659,360	659,360	659,360	659,360	659,360	659,360	659,360	659,360	659,360	659,360	659,360	659,360	7,912,324
Closings to Plant	610,201	483,245	368,984	266,150	173,599	90,303	15,337	(52,133)	(112,856)	(167,506)	(216,692)	(260,959)	1,197,674
CWIP Ending Balance	(5,491,810)	(4,349,204)	(3,320,860)	(2,395,349)	(1,562,390)	(812,727)	(138,030)	469,197	1,015,702	1,507,556	1,950,225	2,348,627	2,348,627
Common Intangible Plant													
CWIP Beginning Balance	(2,819,515)	(1,888,090)	(1,236,092)	(779,694)	(460,215)	(236,580)	(80,035)	29,546	106,253	159,948	197,534	223,844	(2,819,515)
CWIP Expenditures	122,244	122,244	122,244	122,244	122,244	122,244	122,244	122,244	122,244	122,244	122,244	122,244	1,466,925
Closings to Plant	809,181	529,754	334,155	197,235	101,391	34,301	(12,663)	(45,537)	(68,549)	(84,657)	(95,933)	(103,826)	1,594,852
CWIP Ending Balance	(1,888,090)	(1,236,092)	(779,694)	(460,215)	(236,580)	(80,035)	29,546	106,253	159,948	197,534	223,844	242,262	242,262
Enhance Capabilities													
Common General Plant													
CWIP Beginning Balance	15,398,731	15,607,616	17,335,216	17,558,858	17,770,761	17,990,074	18,942,923	19,157,928	19,386,760	21,305,284	21,523,472	21,749,103	15,398,731
CWIP Expenditures	154,939	1,672,681	167,711	154,939	161,325	893,817	154,939	167,711	1,856,324	154,939	161,325	636,325	6,336,979
AFUDC Debt	15,772	16,056	16,352	16,654	16,953	17,259	17,561	17,870	18,185	18,492	18,800	19,116	209,069
AFUDC Equity	38,174	38,862	39,578	40,310	41,034	41,773	42,504	43,252	44,014	44,758	45,505	46,267	506,032
Closings to Plant	-	-	-	-	-	-	-	-	-	-	-	(725,000)	(725,000)
CWIP Ending Balance	15,607,616	17,335,216	17,558,858	17,770,761	17,990,074	18,942,923	19,157,928	19,386,760	21,305,284	21,523,472	21,749,103	21,725,811	21,725,811
Common Intangible Plant													
CWIP Beginning Balance	1,236,914	3,180,060	5,151,628	7,204,519	9,107,900	11,144,935	12,848,971	14,878,723	16,034,397	17,731,937	19,510,806	20,165,390	1,236,914
CWIP Expenditures	2,570,144	2,086,481	2,155,911	2,079,541	2,036,487	2,030,256	2,021,135	2,019,967	2,017,495	2,237,644	1,866,252	1,779,748	24,901,063
AFUDC Debt	3,236	6,027	8,847	11,574	14,256	16,809	19,341	21,503	23,499	26,050	27,660	18,824	197,623
AFUDC Equity	7,832	14,589	21,413	28,013	34,504	40,684	46,812	52,045	56,877	63,050	66,948	45,562	478,328
Closings to Plant	(638,065)	(135,530)	(133,280)	(215,746)	(48,213)	(383,713)	(57,535)	(937,840)	(400,331)	(547,875)	(1,306,276)	(16,306,619)	(21,111,022)
CWIP Ending Balance	3,180,060	5,151,628	7,204,519	9,107,900	11,144,935	12,848,971	14,878,723	16,034,397	17,731,937	19,510,806	20,165,390	5,702,906	5,702,906
Gas Intangible Plant													
CWIP Beginning Balance	-	97,130	194,771	292,926	391,598	490,790	590,503	690,742	791,508	892,804	994,634	1,097,000	-
CWIP Expenditures	96,875	96,875	96,875	96,875	96,875	96,875	96,875	96,875	96,875	96,875	96,875	96,875	1,162,500
AFUDC Debt	75	224	374	525	677	830	983	1,138	1,293	1,449	1,605	1,322	10,495
AFUDC Equity	180	542	906	1,272	1,639	2,009	2,380	2,753	3,129	3,506	3,885	3,200	25,402
Closings to Plant	-	-	-	-	-	-	-	-	-	-	-	(598,445)	(598,445)
CWIP Ending Balance	97,130	194,771	292,926	391,598	490,790	590,503	690,742	791,508	892,804	994,634	1,097,000	599,952	599,952
Customer													
Common General Plant													
CWIP Beginning Balance	-	1,000	2,000	-	1,000	2,000	-	1,000	2,000	-	-	-	-
CWIP Expenditures	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	-	-	-	9,000
Closings to Plant	-	-	(3,000)	-	-	(3,000)	-	-	(3,000)	-	-	-	(9,000)
CWIP Ending Balance	1,000	2,000	-	1,000	2,000	-	1,000	2,000	-	-	-	-	-
Common Intangible Plant													
CWIP Beginning Balance	1,376,369	1,850,866	2,281,855	2,729,857	3,089,251	3,421,062	3,729,912	4,037,279	4,347,076	4,168,624	4,406,597	4,634,122	1,376,369
CWIP Expenditures	526,554	526,269	572,273	515,041	514,375	514,395	532,483	551,513	550,069	533,158	514,855	514,875	6,365,860
AFUDC Debt	2,374	2,824	3,253	3,628	3,913	4,159	4,387	4,615	4,488	4,271	4,383	2,347	44,642
AFUDC Equity	5,747	6,835	7,874	8,781	9,471	10,067	10,618	11,171	10,862	10,338	10,609	5,680	108,053
Closings to Plant	(60,178)	(104,940)	(135,399)	(168,055)	(195,948)	(219,772)	(240,121)	(257,502)	(743,870)	(309,794)	(302,322)	(5,157,024)	(7,894,925)
CWIP Ending Balance	1,850,866	2,281,855	2,729,857	3,089,251	3,421,062	3,729,912	4,037,279	4,347,076	4,168,624	4,406,597	4,634,122	-	-

	2022	2022	2022	2022	2022	2022	2022	2022	2022	2022	2022	2022	2022
	January	February	March	April	May	June	July	August	September	October	November	December	Year-to-date
Gas Intangible Plant													
CWIP Beginning Balance	-	-	-	-	-	-	-	-	-	-	-	-	-
CWIP Expenditures	-	-	-	-	-	-	-	-	-	-	-	-	-
AFUDC Debt	-	-	-	-	-	-	-	-	-	-	-	-	-
AFUDC Equity	-	-	-	-	-	-	-	-	-	-	-	-	-
Closings to Plant	-	-	-	-	-	-	-	-	-	-	-	-	-
CWIP Ending Balance	-	-	-	-	-	-	-	-	-	-	-	-	-
Wold													
Enhance Capabilities													
Common General Plant													
CWIP Beginning Balance	1,145,228	1,294,702	1,444,963	1,595,202	1,747,049	1,899,695	2,053,145	2,207,402	2,362,471	2,518,357	2,675,063	2,832,594	1,145,228
CWIP Expenditures	143,073	143,073	143,073	143,073	143,073	143,073	143,073	143,073	143,073	143,073	143,073	143,073	1,716,876
AFUDC Debt	1,871	2,101	2,333	2,565	2,799	3,034	3,270	3,507	3,746	3,986	4,227	4,469	37,908
AFUDC Equity	4,529	5,086	5,646	6,209	6,774	7,343	7,914	8,489	9,067	9,647	10,231	10,818	91,754
Closings to Plant	-	-	(812)	-	-	-	-	-	-	-	-	-	(812)
CWIP Ending Balance	1,294,702	1,444,963	1,595,202	1,747,049	1,899,695	2,053,145	2,207,402	2,362,471	2,518,357	2,675,063	2,832,594	2,990,954	2,990,954
Common Intangible Plant													
CWIP Beginning Balance	2,280,604	3,591,185	4,908,665	6,233,079	7,564,466	8,902,861	10,248,301	11,600,824	12,960,466	14,327,265	15,701,260	17,082,487	2,280,604
CWIP Expenditures	1,295,167	1,295,167	1,295,167	1,295,167	1,295,167	1,295,167	1,295,167	1,295,167	1,295,167	1,295,167	1,295,167	1,295,167	15,542,000
AFUDC Debt	4,506	6,523	8,551	10,589	12,638	14,698	16,769	18,850	20,943	23,046	25,161	27,286	175,919
AFUDC Equity	10,908	15,789	20,697	25,630	30,590	35,575	40,587	45,625	50,690	55,781	60,899	66,032	425,795
Closings to Plant	-	-	-	-	-	-	-	-	-	-	-	(18,424,319)	(18,424,319)
CWIP Ending Balance	3,591,185	4,908,665	6,233,079	7,564,466	8,902,861	10,248,301	11,600,824	12,960,466	14,327,265	15,701,260	17,082,487	-	-
Enterprise Security Capital													
Common General Plant													
CWIP Beginning Balance	264	160	98	60	37	23	14	9	5	3	2	1	264
CWIP Expenditures	-	-	-	-	-	-	-	-	-	-	-	-	-
AFUDC Debt	0	0	0	0	0	0	0	0	0	0	0	0	1
AFUDC Equity	1	0	0	0	0	0	0	0	0	0	0	0	2
Closings to Plant	(105)	(63)	(38)	(23)	(14)	(9)	(5)	(3)	(2)	(1)	(1)	(1)	(266)
CWIP Ending Balance	160	98	60	37	23	14	9	5	3	2	1	1	1
Common Intangible Plant													
CWIP Beginning Balance	10,335,021	10,956,476	11,581,203	12,209,218	12,840,538	13,475,183	14,113,168	14,754,511	15,399,230	16,047,343	16,698,868	17,353,822	10,335,021
CWIP Expenditures	565,563	565,563	565,563	565,563	565,563	565,563	565,563	565,563	565,563	565,563	565,563	565,563	6,786,756
AFUDC Debt	16,341	17,297	18,259	19,225	20,197	21,174	22,155	23,142	24,135	25,132	26,135	27,138	246,763
AFUDC Equity	39,551	41,866	44,193	46,533	48,884	51,248	53,625	56,014	58,415	60,830	63,257	65,685	597,265
Closings to Plant	-	-	-	-	-	-	-	-	-	-	-	(17,965,805)	(17,965,805)
CWIP Ending Balance	10,956,476	11,581,203	12,209,218	12,840,538	13,475,183	14,113,168	14,754,511	15,399,230	16,047,343	16,698,868	17,353,822	-	-
Gas General Plant													
CWIP Beginning Balance	-	-	-	-	-	-	-	-	-	-	-	-	-
CWIP Expenditures	-	-	-	-	-	-	-	-	-	-	-	-	-
Closings to Plant	-	-	-	-	-	-	-	-	-	-	-	-	-
CWIP Ending Balance	-	-	-	-	-	-	-	-	-	-	-	-	-
Other													
Common General Plant													
CWIP Beginning Balance	3,828,031	4,044,911	4,262,931	4,482,100	4,702,422	4,923,904	5,146,552	5,370,371	5,595,369	6,021,552	6,248,925	6,477,495	3,828,031
CWIP Expenditures	200,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000	400,000	200,000	200,000	200,000	2,600,000
AFUDC Debt	4,935	5,269	5,604	5,941	6,281	6,621	6,964	7,309	7,655	8,003	8,353	8,702	77,286
AFUDC Equity	11,944	12,752	13,564	14,381	15,201	16,026	16,856	17,690	18,528	19,370	20,217	21,064	187,064
Closings to Plant	-	-	-	-	-	-	-	-	-	-	-	(6,691,805)	(6,691,805)
CWIP Ending Balance	4,044,911	4,262,931	4,482,100	4,702,422	4,923,904	5,146,552	5,370,371	5,595,369	6,021,552	6,248,925	6,477,495	576	576
Common Intangible Plant													
CWIP Beginning Balance	270,806	270,806	270,806	270,806	270,806	270,806	270,806	270,806	270,806	270,806	270,806	270,806	270,806
CWIP Expenditures	-	-	-	-	-	-	-	-	-	-	-	-	-
CWIP Ending Balance	270,806	270,806	270,806	270,806	270,806	270,806	270,806	270,806	270,806	270,806	270,806	270,806	270,806
Gas Manufactured Production Plant													
CWIP Beginning Balance	2	2	2	2	2	2	2	2	2	2	2	2	2
CWIP Expenditures	-	-	-	-	-	-	-	-	-	-	-	-	-
CWIP Ending Balance	2	2	2	2	2	2	2	2	2	2	2	2	2

	2022 January	2022 February	2022 March	2022 April	2022 May	2022 June	2022 July	2022 August	2022 September	2022 October	2022 November	2022 December	2022 Year-to-date
Gas Distribution Plant													
CWIP Beginning Balance	739,191	739,191	739,191	739,191	739,191	739,191	739,191	739,191	739,191	739,191	739,191	739,191	739,191
CWIP Expenditures	-	-	-	-	-	-	-	-	-	-	-	-	-
CWIP Ending Balance	739,191	739,191	739,191	739,191	739,191	739,191	739,191	739,191	739,191	739,191	739,191	739,191	739,191
Gas General Plant													
CWIP Beginning Balance	956	956	956	956	956	956	956	956	956	956	956	956	956
CWIP Expenditures	-	-	-	-	-	-	-	-	-	-	-	-	-
CWIP Ending Balance	956	956	956	956	956	956	956	956	956	956	956	956	956
Gas Other Storage Plant													
CWIP Beginning Balance	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
CWIP Expenditures	-	-	-	-	-	-	-	-	-	-	-	-	-
CWIP Ending Balance	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Property Services Capital													
Common General Plant													
CWIP Beginning Balance	22,882,385	26,535,570	30,320,996	32,954,020	35,729,910	40,051,815	41,219,215	44,409,869	13,219,818	15,728,976	15,454,908	16,260,082	22,882,385
CWIP Expenditures	4,000,000	4,008,550	2,787,551	2,858,564	4,340,684	3,603,965	3,635,584	3,804,713	2,580,232	2,224,083	2,033,776	2,026,781	37,904,483
AFUDC Debt	37,929	43,638	48,575	52,719	58,166	62,388	65,804	44,731	22,227	23,965	24,430	14,592	499,164
AFUDC Equity	91,803	105,621	117,570	127,600	140,785	151,004	159,273	108,267	53,797	58,006	59,130	35,320	1,208,177
Closings to Plant	(476,547)	(372,383)	(320,672)	(262,993)	(217,730)	(2,649,957)	(670,008)	(35,147,762)	(147,098)	(2,580,122)	(1,312,162)	(16,430,045)	(60,587,478)
CWIP Ending Balance	26,535,570	30,320,996	32,954,020	35,729,910	40,051,815	41,219,215	44,409,869	13,219,818	15,728,976	15,454,908	16,260,082	1,906,730	1,906,730
Gas General Plant													
CWIP Beginning Balance	-	-	-	11,667	9,074	7,058	5,489	4,269	3,321	2,583	2,009	1,562	-
CWIP Expenditures	-	-	15,000	-	-	-	-	-	-	-	-	-	15,000
AFUDC Debt	-	-	-	-	-	-	-	-	-	-	-	-	-
AFUDC Equity	-	-	-	-	-	-	-	-	-	-	-	-	-
Closings to Plant	-	-	(3,333)	(2,593)	(2,016)	(1,568)	(1,220)	(949)	(738)	(574)	(446)	(347)	(13,785)
CWIP Ending Balance	-	-	11,667	9,074	7,058	5,489	4,269	3,321	2,583	2,009	1,562	1,215	1,215
Fleet, Tools and Communications													
Common General Plant													
CWIP Beginning Balance	802,952	627,832	509,559	595,393	593,064	576,624	595,741	1,348,643	1,963,690	2,495,754	2,867,965	3,141,971	802,952
CWIP Expenditures	27,479	27,479	335,498	285,498	285,498	335,498	1,288,933	1,328,933	1,398,933	1,345,498	1,325,498	920,914	8,905,659
Closings to Plant	(202,599)	(145,752)	(249,663)	(287,827)	(301,939)	(316,381)	(536,031)	(713,886)	(866,870)	(973,287)	(1,051,493)	(1,220,756)	(6,866,482)
CWIP Ending Balance	627,832	509,559	595,393	593,064	576,624	595,741	1,348,643	1,963,690	2,495,754	2,867,965	3,141,971	2,842,129	2,842,129
Common Intangible Plant													
CWIP Beginning Balance	-	-	-	-	-	-	-	-	-	-	-	-	-
CWIP Expenditures	-	-	-	-	-	-	-	-	-	-	-	-	-
AFUDC Debt	-	-	-	-	-	-	-	-	-	-	-	-	-
AFUDC Equity	-	-	-	-	-	-	-	-	-	-	-	-	-
Closings to Plant	-	-	-	-	-	-	-	-	-	-	-	-	-
CWIP Ending Balance	-	-	-	-	-	-	-	-	-	-	-	-	-
Gas Intangible Plant													
CWIP Beginning Balance	172,756	189,958	207,251	224,635	242,110	259,677	277,337	295,090	312,936	330,876	348,910	367,040	172,756
CWIP Expenditures	16,250	16,250	16,250	16,250	16,250	16,250	16,250	16,250	16,250	16,250	16,250	16,250	195,000
AFUDC Debt	278	305	331	358	385	412	439	467	494	522	549	577	5,119
AFUDC Equity	674	738	802	867	932	998	1,063	1,129	1,196	1,263	1,330	1,397	12,390
CWIP Ending Balance	189,958	207,251	224,635	242,110	259,677	277,337	295,090	312,936	330,876	348,910	367,040	385,265	385,265
Zich													
New Business													
Gas Distribution Plant													
CWIP Beginning Balance	823,079	595,333	433,782	326,910	277,049	492,605	494,296	767,682	924,472	855,691	1,014,806	976,333	823,079
CWIP Expenditures	1,665,928	1,269,766	1,085,854	1,279,624	1,218,473	2,057,261	2,385,369	2,414,668	2,264,805	2,535,772	2,260,193	3,122,952	23,560,667
AFUDC Debt	33	21	14	10	30	37	46	69	65	48	47	43	463
AFUDC Equity	79	51	35	23	73	91	112	166	156	116	114	103	1,120
Closings to Plant	(1,893,787)	(1,431,389)	(1,192,775)	(1,329,518)	(1,003,022)	(2,055,699)	(2,112,141)	(2,258,113)	(2,333,807)	(2,376,822)	(2,298,828)	(3,132,599)	(23,418,499)
CWIP Ending Balance	595,333	433,782	326,910	277,049	492,605	494,296	767,682	924,472	855,691	1,014,806	976,333	966,831	966,831

	2022 January	2022 February	2022 March	2022 April	2022 May	2022 June	2022 July	2022 August	2022 September	2022 October	2022 November	2022 December	2022 Year-to-date
Gas Transmission Plant													
CWIP Beginning Balance	36	13	4	2	1	0	0	0	0	-	-	-	36
CWIP Expenditures	-	-	-	-	-	-	-	-	-	-	-	-	-
AFUDC Debt	0	0	-	-	-	-	-	-	-	-	-	-	0
AFUDC Equity	0	0	0	-	-	-	-	-	-	-	-	-	0
Closings to Plant	(23)	(8)	(3)	(1)	(0)	(0)	(0)	(0)	(0)	-	-	-	(36)
CWIP Ending Balance	13	4	2	1	0	0	0	0	-	-	-	-	-
Reliability													
Gas Distribution Plant													
CWIP Beginning Balance	2,021,965	2,206,767	2,338,189	2,480,641	2,652,984	2,889,781	3,209,494	3,539,334	3,747,240	3,475,621	3,553,925	3,518,894	2,021,965
CWIP Expenditures	969,189	1,076,962	1,120,358	1,129,819	1,289,913	1,496,732	1,457,359	1,309,445	1,057,295	1,069,033	868,683	854,648	13,699,437
AFUDC Debt	2,724	3,039	3,292	3,512	3,729	4,053	4,552	5,030	5,079	4,984	5,065	4,507	49,565
AFUDC Equity	6,593	7,354	7,968	8,500	9,025	9,809	11,018	12,174	12,293	12,064	12,260	10,908	119,966
Closings to Plant	(793,704)	(955,933)	(989,165)	(969,487)	(1,065,870)	(1,190,881)	(1,143,090)	(1,118,741)	(1,346,286)	(1,007,778)	(921,039)	(1,670,783)	(13,172,758)
CWIP Ending Balance	2,206,767	2,338,189	2,480,641	2,652,984	2,889,781	3,209,494	3,539,334	3,747,240	3,475,621	3,553,925	3,518,894	2,718,174	2,718,174
Gas General Plant													
CWIP Beginning Balance	482,781	487,318	491,879	498,458	505,073	521,698	538,411	555,212	587,065	620,084	648,488	654,895	482,781
CWIP Expenditures	413,880	413,880	822,009	822,686	833,313	831,621	831,621	846,546	853,630	853,252	416,567	415,015	8,354,020
AFUDC Debt	745	752	760	770	788	814	839	877	928	976	1,001	947	10,198
AFUDC Equity	1,804	1,821	1,840	1,865	1,908	1,969	2,032	2,122	2,246	2,362	2,424	2,292	24,683
Closings to Plant	(411,892)	(411,892)	(818,030)	(818,707)	(819,384)	(817,691)	(817,691)	(817,691)	(823,785)	(828,186)	(413,585)	(496,258)	(8,294,791)
CWIP Ending Balance	487,318	491,879	498,458	505,073	521,698	538,411	555,212	587,065	620,084	648,488	654,895	576,891	576,891
Gas Transmission Plant													
CWIP Beginning Balance	984,697	1,521,359	3,303,322	165,842	318,503	402,809	676,285	827,310	910,712	729,853	629,975	347,900	984,697
CWIP Expenditures	975,000	2,015,000	3,510,000	411,738	411,738	823,476	823,476	823,476	411,738	411,738	-	-	10,617,380
AFUDC Debt	1,925	3,704	4,019	443	625	972	1,298	1,478	1,332	1,116	751	415	18,078
AFUDC Equity	4,659	8,964	9,729	1,073	1,514	2,352	3,141	3,577	3,223	2,701	1,819	1,004	43,756
Closings to Plant	(444,921)	(245,705)	(6,661,228)	(260,593)	(329,571)	(553,324)	(676,890)	(745,128)	(597,152)	(515,434)	(284,645)	(157,193)	(11,471,785)
CWIP Ending Balance	1,521,359	3,303,322	165,842	318,503	402,809	676,285	827,310	910,712	729,853	629,975	347,900	192,125	192,125
Safety													
Gas Distribution Plant													
CWIP Beginning Balance	23,681	29,962	25,066	30,585	40,790	56,966	64,244	67,520	88,299	82,206	83,325	64,523	23,681
CWIP Expenditures	181,733	164,573	320,565	337,725	363,465	363,465	363,465	406,365	372,045	380,625	198,893	181,733	3,634,652
Closings to Plant	(175,452)	(169,468)	(315,046)	(327,520)	(347,290)	(356,186)	(360,190)	(385,586)	(378,139)	(379,506)	(217,694)	(197,915)	(3,609,993)
CWIP Ending Balance	29,962	25,066	30,585	40,790	56,966	64,244	67,520	88,299	82,206	83,325	64,523	48,340	48,340
Gas General Plant													
CWIP Beginning Balance	-	-	-	-	-	-	-	-	-	-	-	-	-
CWIP Expenditures	-	80,321	-	26,774	66,934	66,934	80,321	133,868	133,868	160,642	200,802	388,217	1,338,680
Closings to Plant	-	(80,321)	-	(26,774)	(66,934)	(66,934)	(80,321)	(133,868)	(133,868)	(160,642)	(200,802)	(388,217)	(1,338,680)
CWIP Ending Balance	-	-	-	-	-	-	-	-	-	-	-	-	-
Relocation													
Gas Distribution Plant													
CWIP Beginning Balance	215,739	217,979	227,285	291,041	577,889	938,163	890,309	1,029,959	921,487	930,537	941,430	965,146	215,739
CWIP Expenditures	271,763	230,495	387,131	1,471,955	2,489,882	1,427,495	1,770,407	741,671	655,943	484,487	398,759	298,211	10,628,199
AFUDC Debt	268	314	374	515	725	865	1,033	1,125	1,213	1,289	1,359	1,110	10,190
AFUDC Equity	649	761	905	1,247	1,755	2,094	2,499	2,722	2,935	3,120	3,291	2,687	24,665
Closings to Plant	(270,440)	(222,265)	(324,654)	(1,186,869)	(2,132,089)	(1,478,307)	(1,634,289)	(853,990)	(651,041)	(478,003)	(379,693)	(693,316)	(10,304,955)
CWIP Ending Balance	217,979	227,285	291,041	577,889	938,163	890,309	1,029,959	921,487	930,537	941,430	965,146	573,838	573,838
GUIC													
Gas Distribution Plant													
CWIP Beginning Balance	25,471,678	26,118,645	26,821,923	27,200,831	29,475,982	33,425,390	37,475,316	41,441,543	47,050,072	50,574,251	52,686,036	53,694,764	25,471,678
CWIP Expenditures	948,452	977,120	624,206	2,775,029	5,171,139	5,885,019	5,801,137	8,455,092	6,188,495	4,792,791	3,212,295	1,264,006	46,094,780
AFUDC Debt	38,874	40,055	40,947	42,935	47,395	53,116	59,060	65,870	72,411	76,732	79,271	40,573	657,238
AFUDC Equity	94,091	96,949	99,108	103,919	114,714	128,562	142,948	159,433	175,263	185,724	191,867	98,204	1,590,781
Closings to Plant	(434,450)	(410,845)	(385,354)	(646,732)	(1,383,840)	(2,016,771)	(2,036,916)	(3,071,866)	(2,911,990)	(2,943,462)	(2,474,705)	(54,111,108)	(72,828,039)
CWIP Ending Balance	26,118,645	26,821,923	27,200,831	29,475,982	33,425,390	37,475,316	41,441,543	47,050,072	50,574,251	52,686,036	53,694,764	986,438	986,438

	2022 January	2022 February	2022 March	2022 April	2022 May	2022 June	2022 July	2022 August	2022 September	2022 October	2022 November	2022 December	2022 Year-to-date
Gas Transmission Plant													
CWIP Beginning Balance	266,069	226,198	201,643	199,629	195,683	191,344	1,073,773	1,782,767	1,465,998	1,211,309	1,006,554	827,994	266,069
CWIP Expenditures	138,710	138,710	166,580	166,580	166,580	1,272,090	1,272,090	166,580	166,580	166,580	138,710	138,710	4,098,500
AFUDC Debt	405	355	340	336	329	1,089	2,311	2,527	2,088	1,735	1,436	1,191	14,142
AFUDC Equity	980	860	824	813	797	2,635	5,593	6,116	5,054	4,200	3,475	2,884	34,229
Closings to Plant	(179,965)	(164,481)	(169,758)	(171,674)	(172,046)	(393,384)	(571,000)	(491,992)	(428,412)	(377,270)	(322,181)	(282,106)	(3,724,266)
CWIP Ending Balance	226,198	201,643	199,629	195,683	191,344	1,073,773	1,782,767	1,465,998	1,211,309	1,006,554	827,994	688,673	688,673
Safety - Plants													
Gas Manufactured Production Plant													
CWIP Beginning Balance	448,427	672,584	773,782	1,057,266	1,369,681	2,319,108	4,334,622	6,660,538	8,920,689	10,730,971	12,500,838	13,731,595	448,427
CWIP Expenditures	356,868	193,823	346,470	356,838	976,489	2,024,401	2,318,187	2,239,310	1,776,952	1,732,648	1,184,820	941,611	14,448,417
AFUDC Debt	859	1,110	1,405	1,863	2,831	5,107	8,439	11,960	15,084	17,834	20,135	11,066	97,693
AFUDC Equity	2,080	2,686	3,400	4,510	6,853	12,360	20,427	28,948	36,509	43,166	48,736	26,784	236,457
Closings to Plant	(135,650)	(96,420)	(67,790)	(50,796)	(36,746)	(26,354)	(21,137)	(20,069)	(18,262)	(23,780)	(22,935)	(14,391,384)	(14,911,323)
CWIP Ending Balance	672,584	773,782	1,057,266	1,369,681	2,319,108	4,334,622	6,660,538	8,920,689	10,730,971	12,500,838	13,731,595	319,671	319,671
Gas General Plant													
CWIP Beginning Balance	-	-	15,039	15,119	20,211	32,851	45,557	60,836	86,222	111,742	142,409	180,757	-
CWIP Expenditures	-	15,000	-	5,000	12,500	12,500	15,000	25,000	25,000	30,000	37,500	72,500	250,000
AFUDC Debt	-	12	23	27	41	60	82	113	152	195	248	334	1,286
AFUDC Equity	-	28	56	66	99	146	198	273	368	472	600	808	3,113
Closings to Plant	-	-	-	-	-	-	-	-	-	-	-	-	-
CWIP Ending Balance	-	15,039	15,119	20,211	32,851	45,557	60,836	86,222	111,742	142,409	180,757	254,399	254,399
Gas Other Storage Plant													
CWIP Beginning Balance	4,161,715	4,197,937	4,219,646	4,482,206	5,137,494	5,315,456	5,732,276	6,227,244	6,663,403	7,100,663	7,861,298	7,921,540	4,161,715
CWIP Expenditures	92,881	66,203	298,913	685,637	345,728	435,690	512,089	450,873	447,963	771,765	600,122	1,999,545	6,707,407
AFUDC Debt	6,419	6,464	6,682	7,388	8,031	8,483	9,184	9,898	10,568	11,489	12,127	7,660	104,393
AFUDC Equity	15,537	15,644	16,174	17,881	19,439	20,532	22,229	23,958	25,579	27,809	29,352	18,539	252,672
Closings to Plant	(78,614)	(66,602)	(59,209)	(55,618)	(195,236)	(47,884)	(48,534)	(48,570)	(46,850)	(50,428)	(581,359)	(8,320,799)	(9,599,702)
CWIP Ending Balance	4,197,937	4,219,646	4,482,206	5,137,494	5,315,456	5,732,276	6,227,244	6,663,403	7,100,663	7,861,298	7,921,540	1,626,485	1,626,485

Note: This schedule includes only Gas Distribution assets located in the State of Minnesota.

			Total Company						
Witness	Major category	Functional Class	2021	2021	2021 Total	2022	2022	2022 Total	Grand Total
			CWIP spend	RWIP spend		CWIP spend	RWIP spend		
Husen	Fleet, Tools and Communications	Common General Plant	2,080,741	(36,743)	2,043,998	622,539		622,539	36,812,779
Husen	Fleet, Tools and Communications	Gas General Plant	4,098,275	(98,272)	4,000,003	2,975,975		2,975,975	6,975,978
Husen	Fueling Depots	Common General Plant	743,120		743,120	220,000		220,000	963,120
Husen	PHEV	Common General Plant	770,000		770,000	693,200		693,200	1,463,200
Husen	PHEV	Gas General Plant				147,900		147,900	147,900
Husen Total			7,692,136	(135,016)	7,557,121	4,659,614		4,659,614	12,216,734
Remington	Aging Technology	Common General Plant	28,511,001		28,511,001	29,217,826		29,217,826	57,728,827
Remington	Aging Technology	Common Intangible Plant	24,821,072		24,821,072	26,080,941		26,080,941	50,902,013
Remington	Aging Technology	Gas General Plant	2,973,124		2,973,124				2,973,124
Remington	Aging Technology	Gas Intangible Plant	324,009		324,009				324,009
Remington	AGIS	Common General Plant	295,306		295,306				295,306
Remington	Customer	Common General Plant	4,129,533		4,129,533	9,000		9,000	4,138,533
Remington	Customer	Common Intangible Plant	22,330,571		22,330,571	6,365,860		6,365,860	28,696,431
Remington	Customer	Gas Intangible Plant	956,353		956,353				956,353
Remington	Cyber Security	Common General Plant	1,677,847		1,677,847	2,575,000		2,575,000	4,252,847
Remington	Cyber Security	Common Intangible Plant	12,302,242		12,302,242	12,073,762		12,073,762	24,376,004
Remington	Emergent Demand	Common General Plant	(8,316,570)		(8,316,570)	7,912,324		7,912,324	(404,246)
Remington	Emergent Demand	Common Intangible Plant	(5,517,642)		(5,517,642)	1,466,925		1,466,925	(4,050,717)
Remington	Enhance Capabilities	Common General Plant	9,538,407		9,538,407	6,336,979		6,336,979	15,875,385
Remington	Enhance Capabilities	Common Intangible Plant	23,468,492		23,468,492	24,901,063		24,901,063	48,369,555
Remington	Enhance Capabilities	Gas Intangible Plant	185,298		185,298	1,162,500		1,162,500	1,347,798
Remington Total			117,679,043		117,679,043	118,102,180		118,102,180	235,781,223
Wold	Enhance Capabilities	Common General Plant	1,125,410		1,125,410	1,716,876		1,716,876	2,842,286
Wold	Enhance Capabilities	Common Intangible Plant	2,250,000		2,250,000	15,542,000		15,542,000	17,792,000
Wold	Enterprise Security Capital	Common General Plant	71,716	5,992	77,709				77,709
Wold	Enterprise Security Capital	Common Intangible Plant	10,164,312		10,164,312	6,786,756		6,786,756	16,951,068
Wold	Enterprise Security Capital	Gas General Plant	(1,400)		(1,400)				(1,400)
Wold	Fleet, Tools and Communications	Common General Plant	2,530,107	3,000	2,533,107	8,905,659	3,512	8,909,171	11,442,278
Wold	Fleet, Tools and Communications	Common Intangible Plant	605		605				605
Wold	Fleet, Tools and Communications	Gas Intangible Plant	166,650		166,650	195,000		195,000	361,650
Wold	Other	Common General Plant	1,017,753	32,326	1,050,080	2,600,000		2,600,000	3,650,080
Wold	Other	Common Intangible Plant	(480,128)		(480,128)				(480,128)
Wold	Other	Gas Distribution Plant	(52,997)		(52,997)				(52,997)
Wold	Other	Gas General Plant	(3,225)		(3,225)				(3,225)
Wold	Other	Gas Manufactured Production Plant	(22,909)	(932)	(23,842)				(23,842)
Wold	Other	Gas Other Storage Plant	22,909	932	23,842				23,842
Wold	Property Services Capital	Common General Plant	39,111,268	1,553,761	40,665,029	37,904,483	1,016,604	38,921,087	79,586,116
Wold	Property Services Capital	Gas General Plant	5,460,646	10,174	5,470,821	15,000		15,000	5,485,821
Wold Total			61,360,718	1,605,254	62,965,972	73,665,774	1,020,116	74,685,890	137,651,862
Zich	GUIC	Gas Distribution Plant	43,099,603	490,397	43,590,000	46,094,780	1,295,220	47,390,000	90,980,000
Zich	GUIC	Gas Transmission Plant	1,863,219	106,781	1,970,000	4,098,500	241,500	4,340,000	6,310,000
Zich	New Business	Gas Distribution Plant	21,497,726	200,213	21,697,939	23,560,667	172,333	23,733,000	45,430,939
Zich	New Business	Gas Transmission Plant	1,780,155	10,845	1,791,000				1,791,000
Zich	Reliability	Gas Distribution Plant	34,655,456	882,940	35,538,396	13,699,437	369,563	14,069,000	49,607,396
Zich	Reliability	Gas General Plant	518,763	2,466	521,229	8,354,020	41,980	8,396,000	8,917,229
Zich	Reliability	Gas Transmission Plant	4,213,991	73,109	4,287,100	10,617,380	92,620	10,710,000	14,997,100
Zich	Relocation	Gas Distribution Plant	14,941,908	626,793	15,568,701	10,628,199	656,801	11,285,000	26,853,701
Zich	Safety	Gas Distribution Plant	719,553	112,447	832,000	3,634,652	239,348	3,874,000	4,706,000
Zich	Safety	Gas General Plant	1,295,963		1,295,963	1,338,680	320	1,339,000	2,634,963
Zich	Safety - Plants	Gas General Plant	(3,456)		(3,456)	250,000		250,000	246,544
Zich	Safety - Plants	Gas Manufactured Production Plant	29,947,515	5,386,486	35,334,000	14,448,417	2,637,583	17,086,000	52,420,000
Zich	Safety - Plants	Gas Other Storage Plant	11,268,856	1,721,002	12,989,858	6,707,407	855,593	7,563,000	20,552,858
Zich Total			165,799,252	9,613,478	175,412,730	143,432,139	6,602,861	150,035,000	325,447,730
Grand Total			352,531,149	11,083,717	363,614,866	339,859,707	7,622,977	347,482,684	711,097,550

Note: This schedule includes only Gas Distribution assets located in the State of Minnesota.

Witness	Major category	Functional Class	Total Company		Grand Total
			2021	2022	
Husen	Fleet, Tools and Communications	Common General Plant	(2,483,247)	(1,189,760)	(3,673,007)
Husen	Fleet, Tools and Communications	Gas General Plant	(3,918,108)	(4,029,333)	(7,947,441)
Husen	Fueling Depots	Common General Plant	(743,120)	(220,000)	(963,120)
Husen	PHEV	Common General Plant	(770,000)	(693,200)	(1,463,200)
Husen	PHEV	Gas General Plant		(147,900)	(147,900)
Husen Total			(7,914,475)	(6,280,193)	(14,194,668)
Remington	Aging Technology	Common General Plant	(32,664,893)	(33,332,519)	(65,997,411)
Remington	Aging Technology	Common Intangible Plant	(37,912,408)	(19,402,280)	(57,314,688)
Remington	Aging Technology	Gas General Plant	(4,109,346)		(4,109,346)
Remington	Aging Technology	Gas Intangible Plant	(367,097)		(367,097)
Remington	AGIS	Common General Plant	(1,634,660)		(1,634,660)
Remington	Customer	Common General Plant	(4,129,533)	(9,000)	(4,138,533)
Remington	Customer	Common Intangible Plant	(36,611,373)	(7,894,925)	(44,506,297)
Remington	Customer	Gas Intangible Plant	(978,055)		(978,055)
Remington	Cyber Security	Common General Plant	(1,526,845)	(2,960,380)	(4,487,225)
Remington	Cyber Security	Common Intangible Plant	(13,541,696)	(13,112,643)	(26,654,340)
Remington	Emergent Demand	Common General Plant	1,555,199	1,197,674	2,752,872
Remington	Emergent Demand	Common Intangible Plant	2,698,127	1,594,852	4,292,979
Remington	Enhance Capabilities	Common General Plant	(2,529,008)	(725,000)	(3,254,008)
Remington	Enhance Capabilities	Common Intangible Plant	(35,504,117)	(21,111,022)	(56,615,139)
Remington	Enhance Capabilities	Gas Intangible Plant	(221,432)	(598,445)	(819,876)
Remington Total			(167,477,137)	(96,353,688)	(263,830,825)
Wold	Enhance Capabilities	Common General Plant		(812)	(812)
Wold	Enhance Capabilities	Common Intangible Plant		(18,424,319)	(18,424,319)
Wold	Enterprise Security Capital	Common General Plant	(303,430)	(266)	(303,696)
Wold	Enterprise Security Capital	Common Intangible Plant		(17,965,805)	(17,965,805)
Wold	Enterprise Security Capital	Gas General Plant	(176,626)		(176,626)
Wold	Fleet, Tools and Communications	Common General Plant	(1,915,103)	(6,866,482)	(8,781,585)
Wold	Fleet, Tools and Communications	Common Intangible Plant	(1,085,054)		(1,085,054)
Wold	Other	Common General Plant	(680,306)	(6,691,805)	(7,372,111)
Wold	Property Services Capital	Common General Plant	(20,224,543)	(60,587,478)	(80,812,021)
Wold	Property Services Capital	Gas General Plant	(5,669,537)	(13,785)	(5,683,322)
Wold Total			(30,054,599)	(110,550,752)	(140,605,351)
Zich	GUIC	Gas Distribution Plant	(21,441,959)	(72,828,039)	(94,269,998)
Zich	GUIC	Gas Transmission Plant	(1,873,041)	(3,724,266)	(5,597,307)
Zich	New Business	Gas Distribution Plant	(21,250,180)	(23,418,499)	(44,668,679)
Zich	New Business	Gas Transmission Plant	126,168	(36)	126,132
Zich	Reliability	Gas Distribution Plant	(34,993,918)	(13,172,758)	(48,166,677)
Zich	Reliability	Gas General Plant	(253,409)	(8,294,791)	(8,548,201)
Zich	Reliability	Gas Transmission Plant	(4,373,791)	(11,471,785)	(15,845,576)
Zich	Relocation	Gas Distribution Plant	(15,815,837)	(10,304,955)	(26,120,792)
Zich	Safety	Gas Distribution Plant	(695,872)	(3,609,993)	(4,305,865)
Zich	Safety	Gas General Plant	(2,442,989)	(1,338,680)	(3,781,669)
Zich	Safety - Plants	Gas General Plant	(46,095)		(46,095)
Zich	Safety - Plants	Gas Manufactured Production Plant	(33,196,462)	(14,911,323)	(48,107,785)
Zich	Safety - Plants	Gas Other Storage Plant	(9,019,231)	(9,599,702)	(18,618,933)
Zich Total			(145,276,618)	(172,674,827)	(317,951,445)
Grand Total			(350,722,830)	(385,859,461)	(736,582,290)

Note: This schedule includes only Gas Distribution assets located in the State of Minnesota.

Line No.	Functional Class	Schedule 3, Page 2		
		2022		
		January Beginning Balance	December Ending Balance	BOY/EOY Average
1	Gas Distribution Plant	\$ 29,873,827	\$ 6,683,210	\$ 18,278,519
2	Gas Other Storage Plant	4,161,713	1,626,483	2,894,098
3	Gas General Plant	2,129,959	1,426,325	1,778,142
4	Gas Manufactured Production Plant	448,429	319,673	384,051
5	Gas Intangible Plant	172,756	985,217	578,986
6	Gas Transmission Plant	1,250,801	880,798	1,065,800
7	Total Gas Utility	\$ 38,037,486	\$ 11,921,706	\$ 24,979,596
8	Common Intangible Plant	\$ 20,527,593	\$ 20,700,736	\$ 20,614,165
9	Common General Plant	42,873,232	32,324,545	37,598,889
10	Total Common Utility	\$ 63,400,825	\$ 53,025,281	\$ 58,213,053
11	Total Gas and Common Utility	\$ 101,438,311	\$ 64,946,987	\$ 83,192,649

	Functional Class	2022 BOY/EOY Average (In Thousands)	Reconciling Items	Unadjusted Test Year Halama Direct Schedule 9, Page 1
12	Gas Storage Plant	\$ 2,894	\$ -	\$ 2,894
13	Gas Production Plant	384	-	384
14	Gas Transmission Plant	1,066	-	1,066
15	Gas Distribution Plant	18,279	-	18,279
16	Gas General Plant	2,357	-	2,357
17	Subtotal Common Plant	58,213		
18	<i>Remove Common Allocated to Electric Utility</i>		(53,764)	
19	Total Common Plant	58,213	(53,764)	4,449
20	Total CWIP	\$ 83,193	\$ (53,764)	\$ 29,429

Line No.	Functional Class	Schedule 3, Page 4		
		2022		
		January Beginning Balance	December Ending Balance	BOY/EOY Average
1	Gas Distribution Plant	\$ 1,518,656,175	\$ 1,645,357,622	\$ 1,582,006,899
2	Gas Other Storage Plant	70,778,884	80,378,587	75,578,735
3	Gas General Plant	89,319,674	103,144,163	96,231,919
4	Gas Manufactured Production Plant	50,681,179	65,592,502	58,136,840
5	Gas Intangible Plant	10,140,653	10,739,097	10,439,875
6	Gas Transmission Plant	123,708,335	138,150,473	130,929,404
7	Total Gas Utility	\$ 1,863,284,900	\$ 2,043,362,444	\$ 1,953,323,672
8	Common Intangible Plant	\$ 635,549,985	\$ 731,866,128	\$ 683,708,057
9	Common General Plant	479,779,013	591,858,041	535,818,527
10	Total Common Utility	\$ 1,115,328,998	\$ 1,323,724,169	\$ 1,219,526,584
11	Total Gas and Common Utility	\$ 2,978,613,898	\$ 3,367,086,614	\$ 3,172,850,256

	Functional Class	2022 BOY/EOY Average (In Thousands)	Reconciling Items	Test Year Unadjusted Plant Halama Direct Schedule 9, Page 1
12	Gas Storage Plant	\$ 75,579	\$ -	\$ 75,579
13	Gas Production Plant	58,137	-	58,137
14	Gas Transmission Plant	130,929	-	130,929
15	Subtotal Gas Distribution Plant	1,582,007		
16	<i>Taylor's Falls</i>		(202)	
17	<i>New Business CLAC</i>		(2,504)	
18	Total Gas Distribution Plant	1,582,007	(2,706)	1,579,301
19	Gas General Plant	106,672	-	106,672
20	Subtotal Common Plant	1,219,527		
21	<i>Remove Common Allocated to Electric Utility</i>		(1,116,798)	
22	Total Common Plant	1,219,527	(1,116,798)	102,729
23	Total Plant In-Service	\$ 3,172,850	\$ (1,119,504)	\$ 2,053,347

Line No.	Functional Class	Schedule 3, Pages 7-10		
		2022		
		January Beginning Balance	December Ending Balance	BOY/EOY Average
1	<i>Gas Distribution Plant</i>	\$ 572,276,401	\$ 597,405,047	\$ 584,840,724
2	<i>Gas Distribution Plant RWIP</i>	(1,498,659)	(1,081,695)	(1,290,177)
3	<i>Total Gas Distribution Including RWIP</i>	570,777,743	596,323,352	583,550,547
4	<i>Gas Other Storage Plant</i>	50,886,947	60,910,151	55,898,549
5	<i>Gas Other Storage Plant RWIP</i>	(2,101,742)	(1,817,509)	(1,959,626)
6	<i>Total Gas Other Storage Including RWIP</i>	48,785,205	59,092,642	53,938,924
7	<i>Gas General Plant</i>	39,270,127	44,499,278	41,884,703
8	<i>Gas General Plant RWIP</i>	25,318	(1,456)	11,931
9	<i>Total Gas General Including RWIP</i>	39,295,445	44,497,822	41,896,633
10	<i>Gas Manufactured Production Plant</i>	12,370,679	20,097,467	16,234,073
11	<i>Gas Manufactured Production Plant RWIP</i>	(163,473)	(160,082)	(161,777)
12	<i>Total Gas Manufactured Production Including RWIP</i>	12,207,206	19,937,385	16,072,296
13	<i>Gas Intangible Plant</i>	6,987,320	8,125,909	7,556,615
14	<i>Gas Intangible Plant RWIP</i>	-	-	-
15	<i>Total Gas Intangible Including RWIP</i>	6,987,320	8,125,909	7,556,615
16	<i>Gas Transmission Plant</i>	29,953,055	30,969,040	30,461,048
17	<i>Gas Transmission Plant RWIP</i>	(68,237)	(49,947)	(59,092)
18	<i>Total Gas Transmission Including RWIP</i>	29,884,818	30,919,093	30,401,956
19	<i>Total Gas Utility</i>	711,744,530	762,006,892	736,875,711
20	<i>Total Gas Utility RWIP</i>	(3,806,794)	(3,110,689)	(3,458,741)
21	<i>Total Gas Utility Including RWIP</i>	\$ 707,937,736	\$ 758,896,204	\$ 733,416,970
22	<i>Common Intangible Plant</i>	\$ 333,939,964	\$ 399,016,210	\$ 366,478,087
23	<i>Common Intangible Plant RWIP</i>	-	-	-
24	<i>Total Common Intangible Including RWIP</i>	333,939,964	399,016,210	366,478,087

Line No.	Functional Class	Schedule 3, Pages 7-10		
		2022		
		January Beginning Balance	December Ending Balance	BOY/EOY Average
25	<i>Common General Plant</i>	156,056,357	198,826,805	177,441,581
26	<i>Common General Plant RWIP</i>	(1,806,172)	(1,320,222)	(1,563,197)
27	<i>Total Common General Including RWIP</i>	154,250,184	197,506,583	175,878,384
28	<i>Total Common Utility</i>	489,996,320	597,843,015	543,919,668
29	<i>Total Common Utility RWIP</i>	(1,806,172)	(1,320,222)	(1,563,197)
30	<i>Total Common Utility Including RWIP</i>	488,190,148	596,522,793	542,356,471
31	<i>Total Gas and Common Utility</i>	1,201,740,850	1,359,849,907	1,280,795,379
32	<i>Total Gas and Common Utility RWIP</i>	(5,612,966)	(4,430,910)	(5,021,938)
33	<i>Total Gas and Common Utility Including RWIP</i>	\$ 1,196,127,884	\$ 1,355,418,997	\$ 1,275,773,441

Line No.	Functional Class	2022 BOY/EOY Average (In Thousands)	Reconciling Items	Test Year
				Unadjusted Reserve Halama Direct Schedule 9, Page 1
34	Gas Storage Plant	\$ 53,939	\$ -	53,939
35	Gas Production Plant	16,072	-	16,072
36	Gas Transmission Plant	30,402	-	30,402
37	Subtotal Gas Distribution Plant	583,551		
38	<i>New Business CLAC</i>		(1,385)	
39	Total Gas Distribution Plant	583,551	(1,385)	582,166
40	Gas General Plant	49,453	-	49,453
41	Subtotal Common Plant	542,356		
42	<i>Remove Common Allocated to Electric Utility</i>		(494,408)	
43	Total Common Plant	542,356	(494,408)	47,949
44	<i>Total Depreciation Reserve</i>	\$ 1,275,773	\$ (495,792)	\$ 779,981

	2021				2022			
	Ending Plant Balance	Original Depreciation Expense	Revised Depreciation Expense	Difference	Ending Plant Balance	Original Depreciation Expense	Revised Depreciation Expense	Difference
<u>Gas Production</u>								
Maplewood	20,845,012	747,253	701,717	(45,536)	27,125,411	4,526,698	4,373,835	(152,863)
Sibley	29,444,574	1,768,787	1,188,420	(580,367)	38,075,498	5,840,860	4,463,457	(1,377,403)
Total Gas Production	50,289,586	2,516,040	1,890,137	(625,903)	65,200,909	10,367,558	8,837,292	(1,530,266)
<u>Gas Storage</u>								
Wescott	37,302,600	3,758,000	3,797,851	39,851	46,902,303	9,509,970	9,567,218	57,248
Wescott - FERC 363.2	9,363,389	470,609	475,960	5,351	9,363,389	470,609	475,960	5,351
Wescott - FERC 363.3	23,752,057	1,241,233	1,249,150	7,917	23,752,057	1,241,310	1,249,227	7,917
Total Gas Storage	70,418,046	5,469,842	5,522,961	53,119	80,017,749	11,221,889	11,292,405	70,516
Total	120,707,632	7,985,882	7,413,098	(572,784)	145,218,658	21,589,447	20,129,697	(1,459,750)

		2021													
Functional Class	Plant Name	January	February	March	April	May	June	July	August	September	October	November	December		
Gas Production	Maplewood	Plant													
		Beginning Balance	5,833,430	5,833,430	5,833,430	5,833,430	5,833,430	5,833,430	5,833,430	6,001,537	6,587,269	6,607,086	6,659,108	6,688,835	
		Retirements	-	-	-	-	-	-	-	-	-	-	-	-	
		Additions	-	-	-	-	-	-	168,107	585,732	19,818	52,022	29,727	14,156,178	
		Transfers & Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	
	Ending Balance	5,833,430	5,833,430	5,833,430	5,833,430	5,833,430	5,833,430	6,001,537	6,587,269	6,607,086	6,659,108	6,688,835	20,845,012		
	Original	Reserve													
		Remaining Life (Mos)	108	107	106	105	104	103	102	101	100	99	98	97	
		Net Salvage Rate	-93.7%	-93.7%	-93.7%	-93.7%	-93.7%	-93.7%	-93.7%	-93.7%	-93.7%	-93.7%	-93.7%	-93.7%	
		Proposed	Remaining Life (Mos)	108	107	106	105	104	103	102	101	100	99	98	97
			Net Salvage Rate	-87.7%	-87.7%	-87.7%	-87.7%	-87.7%	-87.7%	-87.7%	-87.7%	-87.7%	-87.7%	-87.7%	-87.7%
	Original		Beginning Balance	6,628,583	6,671,832	6,715,080	6,758,329	6,801,577	6,844,826	6,888,074	6,928,259	6,980,237	7,038,096	7,096,495	7,136,309
		Depr Expense	43,248	43,248	43,248	43,248	43,248	43,248	44,867	52,120	57,986	58,691	59,601	214,502	
		Cost of Removal	-	-	-	-	-	-	(4,679)	(124)	(99)	(261)	(19,751)	(2,552,921)	
		Salvage	-	-	-	-	-	-	-	-	-	-	-	-	
		Retirements	-	-	-	-	-	-	-	-	-	-	-	-	
	Transfers/Adjustments	1	1	1	1	1	1	(3)	(17)	(27)	(31)	(35)	(37)		
	Ending Balance	6,671,832	6,715,080	6,758,329	6,801,577	6,844,826	6,888,074	6,928,259	6,980,237	7,038,096	7,096,495	7,136,309	4,797,853		
	Proposed	Beginning Balance	6,628,583	6,668,591	6,708,599	6,748,607	6,788,614	6,828,622	6,868,630	6,905,524	6,953,988	7,008,151	7,062,832	7,098,904	
		Depr Expense	40,007	40,007	40,007	40,007	40,007	40,007	41,577	48,605	54,290	54,973	55,858	206,372	
Cost of Removal		-	-	-	-	-	-	(4,679)	(124)	(99)	(261)	(19,751)	(2,552,921)		
Salvage		-	-	-	-	-	-	-	-	-	-	-	-		
Retirements		-	-	-	-	-	-	-	-	-	-	-	-		
Transfers/Adjustments	1	1	1	1	1	1	(3)	(17)	(27)	(31)	(35)	(37)			
Ending Balance	6,668,591	6,708,599	6,748,607	6,788,614	6,828,622	6,868,630	6,905,524	6,953,988	7,008,151	7,062,832	7,098,904	4,752,318			
Change	Beginning Balance	-	(3,241)	(6,482)	(9,722)	(12,963)	(16,204)	(19,445)	(22,735)	(26,249)	(29,945)	(33,663)	(37,405)		
	Depr Expense	(3,241)	(3,241)	(3,241)	(3,241)	(3,241)	(3,241)	(3,290)	(3,514)	(3,696)	(3,718)	(3,743)	(8,130)		
	Cost of Removal	-	-	-	-	-	-	-	-	-	-	-	-		
	Salvage	-	-	-	-	-	-	-	-	-	-	-	-		
	Retirements	-	-	-	-	-	-	-	-	-	-	-	-		
Transfers/Adjustments	-	-	-	-	-	-	-	-	-	-	-	-			
Ending Balance	(3,241)	(6,482)	(9,722)	(12,963)	(16,204)	(19,445)	(22,735)	(26,249)	(29,945)	(33,663)	(37,405)	(45,535)			
Gas Production	Sibley	Plant													
		Beginning Balance	11,277,634	11,277,634	11,277,634	11,277,634	11,277,634	11,277,634	13,214,307	13,647,202	14,010,944	14,302,415	14,554,428	14,783,172	
		Retirements	-	-	-	-	-	(17,939)	-	-	-	-	-	-	
		Additions	-	-	-	-	-	1,954,612	432,896	363,741	291,471	252,013	228,744	14,661,402	
		Transfers & Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	
	Ending Balance	11,277,634	11,277,634	11,277,634	11,277,634	11,277,634	13,214,307	13,647,202	14,010,944	14,302,415	14,554,428	14,783,172	29,444,574		
	Original	Reserve													
		Remaining Life (Mos)	108	107	106	105	104	103	102	101	100	99	98	97	
		Net Salvage Rate	-79.5%	-79.5%	-79.5%	-79.5%	-79.5%	-79.5%	-79.5%	-79.5%	-79.5%	-79.5%	-79.5%	-79.5%	
		Proposed	Remaining Life (Mos)	108	107	106	105	104	103	102	101	100	99	98	97
			Net Salvage Rate	-41.1%	-41.1%	-41.1%	-41.1%	-41.1%	-41.1%	-41.1%	-41.1%	-41.1%	-41.1%	-41.1%	-41.1%
	Original		Beginning Balance	8,811,468	8,917,318	9,023,169	9,129,020	9,234,871	9,340,722	9,349,746	9,248,876	9,393,360	9,546,560	9,706,617	9,872,408
		Depr Expense	105,851	105,851	105,851	105,851	105,851	123,350	145,903	154,251	160,215	165,203	169,652	320,959	
		Cost of Removal	-	-	-	-	-	(96,387)	(247,244)	(10,096)	(7,246)	(5,308)	(3,974)	(2,622,053)	
		Salvage	-	-	-	-	-	-	471	330	231	162	113	79	
		Retirements	-	-	-	-	-	(17,939)	-	-	-	-	-	-	
	Transfers/Adjustments	0	0	0	-	0	(0)	-	0	-	-	(0)	-		
	Ending Balance	8,917,318	9,023,169	9,129,020	9,234,871	9,340,722	9,349,746	9,248,876	9,393,360	9,546,560	9,706,617	9,872,408	7,571,393		
	Proposed	Beginning Balance	8,811,468	8,877,220	8,942,973	9,008,725	9,074,478	9,140,230	9,105,513	8,956,474	9,051,276	9,153,535	9,261,597	9,374,451	
		Depr Expense	65,753	65,753	65,753	65,753	65,753	79,609	97,734	104,568	109,274	113,208	116,715	238,549	
Cost of Removal		-	-	-	-	-	(96,387)	(247,244)	(10,096)	(7,246)	(5,308)	(3,974)	(2,622,053)		
Salvage		-	-	-	-	-	-	471	330	231	162	113	79		
Retirements		-	-	-	-	-	(17,939)	-	-	-	-	-	-		
Transfers/Adjustments	0	0	0	-	0	(0)	-	0	-	-	(0)	-			
Ending Balance	8,877,220	8,942,973	9,008,725	9,074,478	9,140,230	9,105,513	8,956,474	9,051,276	9,153,535	9,261,597	9,374,451	6,991,026			
Change	Beginning Balance	-	(40,098)	(80,197)	(120,295)	(160,393)	(200,491)	(244,233)	(292,401)	(342,084)	(393,025)	(445,020)	(497,957)		
	Depr Expense	(40,098)	(40,098)	(40,098)	(40,098)	(40,098)	(43,742)	(48,168)	(49,683)	(50,941)	(51,995)	(52,937)	(82,410)		
	Cost of Removal	-	-	-	-	-	-	-	-	-	-	-	-		
	Salvage	-	-	-	-	-	-	-	-	-	-	-	-		
	Retirements	-	-	-	-	-	-	-	-	-	-	-	-		
Transfers/Adjustments	-	-	-	-	-	-	-	-	-	-	-	-			
Ending Balance	(40,098)	(80,197)	(120,295)	(160,393)	(200,491)	(244,233)	(292,401)	(342,084)	(393,025)	(445,020)	(497,957)	(580,367)			

		2022													
Functional Class	Plant Name	January	February	March	April	May	June	July	August	September	October	November	December		
Gas Production	Maplewood														
	Plant														
	Beginning Balance	20,845,012	20,845,016	20,845,022	20,845,022	20,845,041	20,845,048	20,845,051	20,845,067	20,845,100	20,845,126	20,845,194	20,845,233		
	Retirements	-	-	-	-	-	-	-	-	-	-	-	-		
	Additions	3	6	-	19	6	3	16	32	26	68	39	6,280,179		
	Transfers & Adjustments	-	-	-	-	-	-	-	-	-	-	-	-		
	Ending Balance	20,845,016	20,845,022	20,845,022	20,845,041	20,845,048	20,845,051	20,845,067	20,845,100	20,845,126	20,845,194	20,845,233	27,125,411		
	Reserve														
	Original	Remaining Life (Mos)	96	95	94	93	92	91	90	89	88	87	86	85	
		Net Salvage Rate	-93.7%	-93.7%	-93.7%	-93.7%	-93.7%	-93.7%	-93.7%	-93.7%	-93.7%	-93.7%	-93.7%	-93.7%	
	Proposed	Remaining Life (Mos)	96	95	94	93	92	91	90	89	88	87	86	85	
		Net Salvage Rate	-87.7%	-87.7%	-87.7%	-87.7%	-87.7%	-87.7%	-87.7%	-87.7%	-87.7%	-87.7%	-87.7%	-87.7%	
Original	Beginning Balance	4,797,853	5,168,438	5,539,037	5,900,781	6,271,490	6,642,201	7,012,909	7,383,615	7,754,323	8,125,035	8,495,751	8,866,471		
	Depr Expense	370,614	370,614	370,662	370,710	370,710	370,711	370,711	370,711	370,712	370,713	370,714	449,114		
	Cost of Removal	(0)	(0)	(8,910)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(1,163,243)		
	Salvage	-	-	-	-	-	-	-	-	-	-	-	-		
	Retirements	-	-	-	-	-	-	-	-	-	-	-	-		
	Transfers/Adjustments	(29)	(16)	(8)	(2)	0	(2)	(5)	(3)	(0)	3	6	7		
	Ending Balance	5,168,438	5,539,037	5,900,781	6,271,490	6,642,201	7,012,909	7,383,615	7,754,323	8,125,035	8,495,751	8,866,471	8,152,349		
	Proposed	Beginning Balance	4,752,318	5,110,349	5,468,394	5,817,585	6,175,740	6,533,896	6,892,051	7,250,203	7,608,357	7,966,515	8,324,678	8,682,843	
		Depr Expense	358,060	358,061	358,108	358,156	358,157	358,157	358,157	358,158	358,158	358,159	358,160	434,344	
		Cost of Removal	(0)	(0)	(8,910)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(1,163,243)	
		Salvage	-	-	-	-	-	-	-	-	-	-	-	-	
		Retirements	-	-	-	-	-	-	-	-	-	-	-	-	
Transfers/Adjustments		(29)	(16)	(8)	(2)	0	(2)	(5)	(3)	(0)	3	6	7		
Ending Balance		5,110,349	5,468,394	5,817,585	6,175,740	6,533,896	6,892,051	7,250,203	7,608,357	7,966,515	8,324,678	8,682,843	7,953,951		
Change		Beginning Balance	(45,535)	(58,089)	(70,643)	(83,197)	(95,750)	(108,304)	(120,858)	(133,412)	(145,966)	(158,520)	(171,074)	(183,627)	
		Depr Expense	(12,554)	(12,554)	(12,554)	(12,554)	(12,554)	(12,554)	(12,554)	(12,554)	(12,554)	(12,554)	(12,554)	(14,770)	
		Cost of Removal	-	-	-	-	-	-	-	-	-	-	-	-	
		Salvage	-	-	-	-	-	-	-	-	-	-	-	-	
		Retirements	-	-	-	-	-	-	-	-	-	-	-	-	
	Transfers/Adjustments	-	-	-	-	-	-	-	-	-	-	-	-		
	Ending Balance	(58,089)	(70,643)	(83,197)	(95,750)	(108,304)	(120,858)	(133,412)	(145,966)	(158,520)	(171,074)	(183,627)	(198,398)		
	Gas Production	Sibley													
	Plant														
	Beginning Balance	29,444,574	29,580,221	29,676,634	29,744,425	29,795,201	29,831,941	29,858,291	29,879,412	29,899,448	29,917,685	29,941,397	29,964,293		
	Retirements	-	-	-	-	-	-	-	-	-	-	-	-		
	Additions	135,647	96,413	67,790	50,776	36,739	26,351	21,121	20,036	18,236	23,712	22,896	8,111,206		
Transfers & Adjustments	-	-	-	-	-	-	-	-	-	-	-	-			
Ending Balance	29,580,221	29,676,634	29,744,425	29,795,201	29,831,941	29,858,291	29,879,412	29,899,448	29,917,685	29,941,397	29,964,293	38,075,498			
Original	Reserve														
	Remaining Life (Mos)	96	95	94	93	92	91	90	89	88	87	86	85		
	Net Salvage Rate	-79.5%	-79.5%	-79.5%	-79.5%	-79.5%	-79.5%	-79.5%	-79.5%	-79.5%	-79.5%	-79.5%	-79.5%		
	Proposed	Remaining Life (Mos)	96	95	94	93	92	91	90	89	88	87	86	85	
		Net Salvage Rate	-41.1%	-41.1%	-41.1%	-41.1%	-41.1%	-41.1%	-41.1%	-41.1%	-41.1%	-41.1%	-41.1%	-41.1%	
		Original	Beginning Balance	7,571,393	8,042,351	8,516,116	8,989,198	9,466,427	9,944,724	10,423,794	10,903,434	11,383,543	11,864,087	12,345,060	12,826,541
			Depr Expense	472,962	475,173	476,767	477,935	478,796	479,422	479,899	480,317	480,709	481,144	481,632	576,103
			Cost of Removal	(2,060)	(1,447)	(3,713)	(725)	(512)	(361)	(266)	(212)	(169)	(173)	(152)	(1,459,212)
			Salvage	55	39	27	19	13	9	7	5	3	2	2	1
			Retirements	-	-	-	-	-	-	-	-	-	-	-	-
			Transfers/Adjustments	0	0	0	0	0	0	0	0	0	0	0	0
			Ending Balance	8,042,351	8,516,116	8,989,198	9,466,427	9,944,724	10,423,794	10,903,434	11,383,543	11,864,087	12,345,060	12,826,541	11,943,434
Proposed			Beginning Balance	6,991,026	7,349,981	7,711,272	8,071,545	8,435,722	8,800,782	9,166,484	9,532,653	9,899,203	10,266,104	10,633,342	11,000,984
			Depr Expense	360,958	362,700	363,959	364,882	365,560	366,053	366,429	366,758	367,067	367,409	367,793	443,891
			Cost of Removal	(2,060)	(1,447)	(3,713)	(725)	(512)	(361)	(266)	(212)	(169)	(173)	(152)	(1,459,212)
	Salvage		55	39	27	19	13	9	7	5	3	2	2	1	
	Retirements		-	-	-	-	-	-	-	-	-	-	-	-	
	Transfers/Adjustments	0	0	0	0	0	0	0	0	0	0	0	0		
	Ending Balance	7,349,981	7,711,272	8,071,545	8,435,722	8,800,782	9,166,484	9,532,653	9,899,203	10,266,104	10,633,342	11,000,984	9,985,664		
	Change	Beginning Balance	(580,367)	(692,371)	(804,844)	(917,652)	(1,030,706)	(1,143,942)	(1,257,311)	(1,370,781)	(1,484,340)	(1,597,983)	(1,711,718)	(1,825,557)	
		Depr Expense	(112,004)	(112,473)	(112,809)	(113,053)	(113,236)	(113,369)	(113,470)	(113,559)	(113,643)	(113,735)	(113,839)	(132,213)	
		Cost of Removal	-	-	-	-	-	-	-	-	-	-	-	-	
		Salvage	-	-	-	-	-	-	-	-	-	-	-	-	
		Retirements	-	-	-	-	-	-	-	-	-	-	-	-	
Transfers/Adjustments		-	-	-	-	-	-	-	-	-	-	-	-		
Ending Balance		(692,371)	(804,844)	(917,652)	(1,030,706)	(1,143,942)	(1,257,311)	(1,370,781)	(1,484,340)	(1,597,983)	(1,711,718)	(1,825,557)	(1,957,770)		

Functional Class	Plant Name		2021											
			January	February	March	April	May	June	July	August	September	October	November	December
Gas Storage	Wescott	Plant												
		Beginning Balance	28,283,375	28,275,455	28,314,540	28,333,359	28,696,532	28,723,769	28,742,620	29,184,176	29,504,464	30,334,130	30,664,839	31,001,535
		Retirements	-	-	-	-	-	-	-	-	-	-	-	
		Additions	(7,920)	39,086	18,818	363,173	27,237	18,851	441,556	320,288	829,666	330,709	336,696	
		Transfers & Adjustments	-	-	-	-	-	-	-	-	-	-	-	
		Ending Balance	28,275,455	28,314,540	28,333,359	28,696,532	28,723,769	28,742,620	29,184,176	29,504,464	30,334,130	30,664,839	31,001,535	
		Reserve												
Original		Remaining Life (Mos)	36	35	34	33	32	31	30	29	28	27	26	
		Net Salvage Rate	-19.2%	-19.2%	-19.2%	-19.2%	-19.2%	-19.2%	-19.2%	-19.2%	-19.2%	-19.2%	-19.2%	-19.2%
Proposed		Remaining Life (Mos)	36	35	34	33	32	31	30	29	28	27	26	
		Net Salvage Rate	-19.6%	-19.6%	-19.6%	-19.6%	-19.6%	-19.6%	-19.6%	-19.6%	-19.6%	-19.6%	-19.6%	-19.6%
Original		Beginning Balance	24,496,442	24,753,468	25,008,892	25,266,147	25,530,424	25,801,974	26,074,290	26,221,389	26,516,037	26,836,641	27,183,651	
		Depr Expense	255,890	256,419	257,452	264,355	271,629	272,519	301,390	302,095	326,817	352,651	368,166	
		Cost of Removal	-	(813)	(1)	-	-	-	(1,183,267)	(7,546)	(6,368)	(5,785)		
		Salvage	-	-	-	-	-	-	1,028,959	-	-	-		
		Retirements	-	-	-	-	-	-	-	-	-	-		
		Transfers/Adjustments	1,136	(182)	(196)	(78)	(78)	(204)	17	98	155	144		
		Ending Balance	24,753,468	25,008,892	25,266,147	25,530,424	25,801,974	26,074,290	26,221,389	26,516,037	26,836,641	27,183,651		
Proposed		Beginning Balance	24,496,442	24,756,610	25,015,178	25,275,581	25,543,028	25,817,773	26,093,287	26,243,615	26,541,543	26,865,511	27,215,970	
		Depr Expense	259,033	259,563	260,599	267,525	274,823	275,717	304,619	305,376	330,180	356,100	371,667	
		Cost of Removal	-	(813)	(1)	-	-	-	(1,183,267)	(7,546)	(6,368)	(5,785)		
		Salvage	-	-	-	-	-	-	1,028,959	-	-	-		
		Retirements	-	-	-	-	-	-	-	-	-	-		
		Transfers/Adjustments	1,136	(182)	(196)	(78)	(78)	(204)	17	98	155	144		
		Ending Balance	24,756,610	25,015,178	25,275,581	25,543,028	25,817,773	26,093,287	26,243,615	26,541,543	26,865,511	27,215,970		
Change		Beginning Balance	-	3,142	6,286	9,433	12,604	15,799	18,997	22,225	25,506	28,870	32,319	
		Depr Expense	3,142	3,144	3,147	3,171	3,195	3,198	3,229	3,281	3,363	3,449	3,501	
		Cost of Removal	-	-	-	-	-	-	-	-	-	-		
		Salvage	-	-	-	-	-	-	-	-	-	-		
		Retirements	-	-	-	-	-	-	-	-	-	-		
		Transfers/Adjustments	-	-	-	-	-	-	-	-	-	-		
		Ending Balance	3,142	6,286	9,433	12,604	15,799	18,997	22,225	25,506	28,870	32,319		
Gas Storage	Wescott - FERC 363.2													
		Plant												
		Beginning Balance	9,363,389	9,363,389	9,363,389	9,363,389	9,363,389	9,363,389	9,363,389	9,363,389	9,363,389	9,363,389	9,363,389	
		Retirements	-	-	-	-	-	-	-	-	-	-	-	
		Additions	-	-	-	-	-	-	-	-	-	-	-	
		Transfers & Adjustments	-	-	-	-	-	-	-	-	-	-	-	
		Ending Balance	9,363,389	9,363,389	9,363,389	9,363,389	9,363,389	9,363,389	9,363,389	9,363,389	9,363,389	9,363,389	9,363,389	
		Reserve												
Original		Remaining Life (Mos)	84	83	82	81	80	79	78	77	76	75	74	
		Net Salvage Rate	-19.2%	-19.2%	-19.2%	-19.2%	-19.2%	-19.2%	-19.2%	-19.2%	-19.2%	-19.2%	-19.2%	-19.2%
Proposed		Remaining Life (Mos)	84	83	82	81	80	79	78	77	76	75	74	
		Net Salvage Rate	-19.6%	-19.6%	-19.6%	-19.6%	-19.6%	-19.6%	-19.6%	-19.6%	-19.6%	-19.6%	-19.6%	-19.6%
Original		Beginning Balance	7,866,894	7,906,111	7,945,329	7,984,546	8,023,764	8,062,981	8,102,199	8,141,416	8,180,634	8,219,851	8,259,069	
		Depr Expense	39,217	39,217	39,217	39,217	39,217	39,217	39,217	39,217	39,217	39,217	39,217	
		Cost of Removal	-	-	-	-	-	-	-	-	-	-	-	
		Salvage	-	-	-	-	-	-	-	-	-	-	-	
		Retirements	-	-	-	-	-	-	-	-	-	-	-	
		Transfers/Adjustments	0	0	0	0	-	0	0	0	0	0	0	
		Ending Balance	7,906,111	7,945,329	7,984,546	8,023,764	8,062,981	8,102,199	8,141,416	8,180,634	8,219,851	8,259,069	8,298,286	
Proposed		Beginning Balance	7,866,894	7,906,557	7,946,221	7,985,884	8,025,547	8,065,211	8,104,874	8,144,537	8,184,201	8,223,864	8,263,527	
		Depr Expense	39,663	39,663	39,663	39,663	39,663	39,663	39,663	39,663	39,663	39,663	39,663	
		Cost of Removal	-	-	-	-	-	-	-	-	-	-	-	
		Salvage	-	-	-	-	-	-	-	-	-	-	-	
		Retirements	-	-	-	-	-	-	-	-	-	-	-	
		Transfers/Adjustments	0	0	0	0	-	0	0	0	0	0	0	
		Ending Balance	7,906,557	7,946,221	7,985,884	8,025,547	8,065,211	8,104,874	8,144,537	8,184,201	8,223,864	8,263,527	8,303,191	
Change		Beginning Balance	-	446	892	1,338	1,784	2,229	2,675	3,121	3,567	4,013	4,459	
		Depr Expense	446	446	446	446	446	446	446	446	446	446	446	
		Cost of Removal	-	-	-	-	-	-	-	-	-	-	-	
		Salvage	-	-	-	-	-	-	-	-	-	-	-	
		Retirements	-	-	-	-	-	-	-	-	-	-	-	
		Transfers/Adjustments	-	-	-	-	-	-	-	-	-	-	-	
		Ending Balance	446	892	1,338	1,784	2,229	2,675	3,121	3,567	4,013	4,459		

Functional Class	Plant Name	2021												
		January	February	March	April	May	June	July	August	September	October	November	December	
Gas Storage	Wescott - FERC 363.3	Plant												
	Beginning Balance	23,752,052	23,752,052	23,752,052	23,752,057	23,752,057	23,752,057	23,752,057	23,752,057	23,752,057	23,752,057	23,752,057	23,752,057	
	Retirements	-	-	-	-	-	-	-	-	-	-	-	-	
	Additions	-	-	5	-	-	-	-	-	-	-	-	-	
	Transfers & Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	
	Ending Balance	23,752,052	23,752,052	23,752,057	23,752,057	23,752,057	23,752,057	23,752,057	23,752,057	23,752,057	23,752,057	23,752,057	23,752,057	
	Reserve													
Original	Remaining Life (Mos)	144	143	142	141	140	139	138	137	136	135	134	133	
	Net Salvage Rate	-19.2%	-19.2%	-19.2%	-19.2%	-19.2%	-19.2%	-19.2%	-19.2%	-19.2%	-19.2%	-19.2%	-19.2%	
Proposed	Remaining Life (Mos)	144	143	142	141	140	139	138	137	136	135	134	133	
	Net Salvage Rate	-19.6%	-19.6%	-19.6%	-19.6%	-19.6%	-19.6%	-19.6%	-19.6%	-19.6%	-19.6%	-19.6%	-19.6%	
Original	Beginning Balance	13,418,132	13,521,484	13,624,838	13,728,197	13,831,554	13,934,912	14,038,272	14,141,633	14,244,995	14,348,359	14,451,724	14,555,091	
	Depr Expense	103,433	103,434	103,434	103,435	103,435	103,436	103,436	103,437	103,437	103,438	103,439	103,439	
	Cost of Removal	-	-	5	-	-	-	-	-	-	-	-	-	
	Salvage	-	-	-	-	-	-	-	-	-	-	-	-	
	Retirements	-	-	-	-	-	-	-	-	-	-	-	-	
	Transfers/Adjustments	(81)	(80)	(79)	(78)	(77)	(76)	(75)	(74)	(74)	(73)	(72)	(71)	
	Ending Balance	13,521,484	13,624,838	13,728,197	13,831,554	13,934,912	14,038,272	14,141,633	14,244,995	14,348,359	14,451,724	14,555,091	14,658,459	
Proposed	Beginning Balance	13,418,132	13,522,144	13,626,157	13,730,177	13,834,193	13,938,211	14,042,230	14,146,251	14,250,273	14,354,297	14,458,322	14,562,349	
	Depr Expense	104,093	104,093	104,094	104,094	104,095	104,096	104,096	104,097	104,097	104,098	104,098	104,099	
	Cost of Removal	-	-	5	-	-	-	-	-	-	-	-	-	
	Salvage	-	-	-	-	-	-	-	-	-	-	-	-	
	Retirements	-	-	-	-	-	-	-	-	-	-	-	-	
	Transfers/Adjustments	(81)	(80)	(79)	(78)	(77)	(76)	(75)	(74)	(74)	(73)	(72)	(71)	
	Ending Balance	13,522,144	13,626,157	13,730,177	13,834,193	13,938,211	14,042,230	14,146,251	14,250,273	14,354,297	14,458,322	14,562,349	14,666,377	
Change	Beginning Balance	-	660	1,320	1,979	2,639	3,299	3,959	4,618	5,278	5,938	6,598	7,258	
	Depr Expense	660	660	660	660	660	660	660	660	660	660	660	660	
	Cost of Removal	-	-	-	-	-	-	-	-	-	-	-	-	
	Salvage	-	-	-	-	-	-	-	-	-	-	-	-	
	Retirements	-	-	-	-	-	-	-	-	-	-	-	-	
	Transfers/Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	
	Ending Balance	660	1,320	1,979	2,639	3,299	3,959	4,618	5,278	5,938	6,598	7,258	7,917	

Functional Class	Plant Name		2022												
			January	February	March	April	May	June	July	August	September	October	November	December	
Gas Storage	Wescott	Plant													
		Beginning Balance	37,302,600	37,381,215	37,447,817	37,507,026	37,562,644	37,757,879	37,805,763	37,854,297	37,902,867	37,949,717	38,000,146	38,581,504	
		Retirements	-	-	-	-	-	-	-	-	-	-	-	-	
		Additions	78,614	66,602	59,209	55,618	195,236	47,884	48,534	48,570	46,850	50,428	581,359	8,320,799	
		Transfers & Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	
		Ending Balance	37,381,215	37,447,817	37,507,026	37,562,644	37,757,879	37,805,763	37,854,297	37,902,867	37,949,717	38,000,146	38,581,504	46,902,303	
		Reserve													
		Original	Remaining Life (Mos)	24	23	22	21	20	19	18	17	16	15	14	13
			Net Salvage Rate	-19.2%	-19.2%	-19.2%	-19.2%	-19.2%	-19.2%	-19.2%	-19.2%	-19.2%	-19.2%	-19.2%	-19.2%
		Proposed	Remaining Life (Mos)	24	23	22	21	20	19	18	17	16	15	14	13
			Net Salvage Rate	-19.6%	-19.6%	-19.6%	-19.6%	-19.6%	-19.6%	-19.6%	-19.6%	-19.6%	-19.6%	-19.6%	-19.6%
		Original	Beginning Balance	27,970,059	28,657,757	29,316,384	28,972,236	29,720,475	30,476,120	31,239,845	32,006,425	32,768,499	33,542,845	34,320,487	35,126,006
			Depr Expense	689,262	693,824	722,269	750,984	758,602	766,376	769,729	773,564	777,579	781,686	808,846	1,217,251
			Cost of Removal	(3,162)	(34,728)	(1,066,411)	(2,517)	(2,443)	(2,152)	(2,625)	(10,988)	(2,748)	(3,574)	(3,005)	(5,472)
			Salvage	-	-	-	-	-	-	-	-	-	-	-	-
			Retirements	-	-	-	-	-	-	-	-	-	-	-	-
			Transfers/Adjustments	1,599	(469)	(5)	(228)	(513)	(499)	(523)	(502)	(486)	(470)	(321)	1,640
			Ending Balance	28,657,757	29,316,384	28,972,236	29,720,475	30,476,120	31,239,845	32,006,425	32,768,499	33,542,845	34,320,487	35,126,006	36,339,425
		Proposed	Beginning Balance	28,009,910	28,702,171	29,365,373	29,025,814	29,778,650	30,538,919	31,307,292	32,078,532	32,845,278	33,624,306	34,406,644	35,216,949
			Depr Expense	693,825	698,399	726,856	755,582	763,225	771,024	774,389	778,235	782,262	786,382	813,632	1,223,406
			Cost of Removal	(3,162)	(34,728)	(1,066,411)	(2,517)	(2,443)	(2,152)	(2,625)	(10,988)	(2,748)	(3,574)	(3,005)	(5,472)
			Salvage	-	-	-	-	-	-	-	-	-	-	-	-
			Retirements	-	-	-	-	-	-	-	-	-	-	-	-
			Transfers/Adjustments	1,599	(469)	(5)	(228)	(513)	(499)	(523)	(502)	(486)	(470)	(321)	1,640
			Ending Balance	28,702,171	29,365,373	29,025,814	29,778,650	30,538,919	31,307,292	32,078,532	32,845,278	33,624,306	34,406,644	35,216,949	36,436,524
		Change	Beginning Balance	39,851	44,414	48,990	53,577	58,175	62,799	67,448	72,107	76,778	81,461	86,157	90,943
			Depr Expense	4,563	4,576	4,587	4,598	4,623	4,649	4,660	4,671	4,683	4,696	4,786	6,156
			Cost of Removal	-	-	-	-	-	-	-	-	-	-	-	-
			Salvage	-	-	-	-	-	-	-	-	-	-	-	-
			Retirements	-	-	-	-	-	-	-	-	-	-	-	-
			Transfers/Adjustments	-	-	-	-	-	-	-	-	-	-	-	-
			Ending Balance	44,414	48,990	53,577	58,175	62,799	67,448	72,107	76,778	81,461	86,157	90,943	97,099
		Gas Storage	Wescott - FERC 363.2												
			Plant												
			Beginning Balance	9,363,389	9,363,389	9,363,389	9,363,389	9,363,389	9,363,389	9,363,389	9,363,389	9,363,389	9,363,389	9,363,389	9,363,389
			Retirements	-	-	-	-	-	-	-	-	-	-	-	-
	Additions	-	-	-	-	-	-	-	-	-	-	-	-		
	Transfers & Adjustments	-	-	-	-	-	-	-	-	-	-	-	-		
	Ending Balance	9,363,389	9,363,389	9,363,389	9,363,389	9,363,389	9,363,389	9,363,389	9,363,389	9,363,389	9,363,389	9,363,389	9,363,389		
	Reserve														
Original	Remaining Life (Mos)	72	71	70	69	68	67	66	65	64	63	62	61		
	Net Salvage Rate	-19.2%	-19.2%	-19.2%	-19.2%	-19.2%	-19.2%	-19.2%	-19.2%	-19.2%	-19.2%	-19.2%	-19.2%		
Proposed	Remaining Life (Mos)	72	71	70	69	68	67	66	65	64	63	62	61		
	Net Salvage Rate	-19.6%	-19.6%	-19.6%	-19.6%	-19.6%	-19.6%	-19.6%	-19.6%	-19.6%	-19.6%	-19.6%	-19.6%		
Original	Beginning Balance	8,337,503	8,376,721	8,415,938	8,455,156	8,494,373	8,533,591	8,572,808	8,612,026	8,651,243	8,690,461	8,729,678	8,768,896		
	Depr Expense	39,217	39,217	39,217	39,217	39,217	39,217	39,217	39,217	39,217	39,217	39,217	39,217		
	Cost of Removal	-	-	-	-	-	-	-	-	-	-	-	-		
	Salvage	-	-	-	-	-	-	-	-	-	-	-	-		
	Retirements	-	-	-	-	-	-	-	-	-	-	-	-		
	Transfers/Adjustments	0	0	0	0	0	0	0	0	0	0	0	0		
	Ending Balance	8,376,721	8,415,938	8,455,156	8,494,373	8,533,591	8,572,808	8,612,026	8,651,243	8,690,461	8,729,678	8,768,896	8,808,113		
Proposed	Beginning Balance	8,342,854	8,382,517	8,422,181	8,461,844	8,501,507	8,541,171	8,580,834	8,620,497	8,660,161	8,699,824	8,739,487	8,779,151		
	Depr Expense	39,663	39,663	39,663	39,663	39,663	39,663	39,663	39,663	39,663	39,663	39,663	39,663		
	Cost of Removal	-	-	-	-	-	-	-	-	-	-	-	-		
	Salvage	-	-	-	-	-	-	-	-	-	-	-	-		
	Retirements	-	-	-	-	-	-	-	-	-	-	-	-		
	Transfers/Adjustments	0	0	0	0	0	0	0	0	0	0	0	0		
	Ending Balance	8,382,517	8,422,181	8,461,844	8,501,507	8,541,171	8,580,834	8,620,497	8,660,161	8,699,824	8,739,487	8,779,151	8,818,814		
Change	Beginning Balance	5,351	5,796	6,242	6,688	7,134	7,580	8,026	8,472	8,918	9,363	9,809	10,255		
	Depr Expense	446	446	446	446	446	446	446	446	446	446	446	446		
	Cost of Removal	-	-	-	-	-	-	-	-	-	-	-	-		
	Salvage	-	-	-	-	-	-	-	-	-	-	-	-		
	Retirements	-	-	-	-	-	-	-	-	-	-	-	-		
	Transfers/Adjustments	-	-	-	-	-	-	-	-	-	-	-	-		
	Ending Balance	5,796	6,242	6,688	7,134	7,580	8,026	8,472	8,918	9,363	9,809	10,255	10,701		

9,509,970

9,567,218

470,609

475,960

Functional Class	Plant Name	2022													
		January	February	March	April	May	June	July	August	September	October	November	December		
Gas Storage	Wescott - FERC 363.3	Plant													
		Beginning Balance	23,752,057	23,752,057	23,752,057	23,752,057	23,752,057	23,752,057	23,752,057	23,752,057	23,752,057	23,752,057	23,752,057	23,752,057	
		Retirements	-	-	-	-	-	-	-	-	-	-	-	-	
		Additions	-	-	-	-	-	-	-	-	-	-	-	-	
		Transfers & Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	
		Ending Balance	23,752,057	23,752,057	23,752,057	23,752,057	23,752,057	23,752,057	23,752,057	23,752,057	23,752,057	23,752,057	23,752,057	23,752,057	
		Reserve													
		Original	Remaining Life (Mos)	132	131	130	129	128	127	126	125	124	123	122	121
			Net Salvage Rate	-19.2%	-19.2%	-19.2%	-19.2%	-19.2%	-19.2%	-19.2%	-19.2%	-19.2%	-19.2%	-19.2%	-19.2%
		Proposed	Remaining Life (Mos)	132	131	130	129	128	127	126	125	124	123	122	121
			Net Salvage Rate	-19.6%	-19.6%	-19.6%	-19.6%	-19.6%	-19.6%	-19.6%	-19.6%	-19.6%	-19.6%	-19.6%	-19.6%
		Original	Beginning Balance	14,658,459	14,761,829	14,865,199	14,968,572	15,071,945	15,175,320	15,278,696	15,382,073	15,485,452	15,588,831	15,692,212	15,795,595
			Depr Expense	103,440	103,440	103,441	103,441	103,442	103,442	103,443	103,443	103,444	103,444	103,445	103,445
			Cost of Removal	-	-	-	-	-	-	-	-	-	-	-	-
			Salvage	-	-	-	-	-	-	-	-	-	-	-	-
			Retirements	-	-	-	-	-	-	-	-	-	-	-	-
			Transfers/Adjustments	(70)	(69)	(69)	(68)	(67)	(66)	(65)	(65)	(64)	(63)	(63)	(62)
			Ending Balance	14,761,829	14,865,199	14,968,572	15,071,945	15,175,320	15,278,696	15,382,073	15,485,452	15,588,831	15,692,212	15,795,595	15,898,978
		Proposed	Beginning Balance	14,666,377	14,770,406	14,874,436	14,978,468	15,082,501	15,186,536	15,290,572	15,394,609	15,498,647	15,602,687	15,706,727	15,810,769
			Depr Expense	104,099	104,100	104,100	104,101	104,102	104,102	104,103	104,103	104,104	104,104	104,105	104,105
			Cost of Removal	-	-	-	-	-	-	-	-	-	-	-	-
			Salvage	-	-	-	-	-	-	-	-	-	-	-	-
			Retirements	-	-	-	-	-	-	-	-	-	-	-	-
			Transfers/Adjustments	(70)	(69)	(69)	(68)	(67)	(66)	(65)	(65)	(64)	(63)	(63)	(62)
			Ending Balance	14,770,406	14,874,436	14,978,468	15,082,501	15,186,536	15,290,572	15,394,609	15,498,647	15,602,687	15,706,727	15,810,769	15,914,813
		Change	Beginning Balance	7,917	8,577	9,237	9,897	10,556	11,216	11,876	12,536	13,196	13,855	14,515	15,175
			Depr Expense	660	660	660	660	660	660	660	660	660	660	660	660
			Cost of Removal	-	-	-	-	-	-	-	-	-	-	-	-
			Salvage	-	-	-	-	-	-	-	-	-	-	-	-
			Retirements	-	-	-	-	-	-	-	-	-	-	-	-
			Transfers/Adjustments	-	-	-	-	-	-	-	-	-	-	-	-
			Ending Balance	8,577	9,237	9,897	10,556	11,216	11,876	12,536	13,196	13,855	14,515	15,175	15,835