

Direct Testimony and Schedules  
Allison M. Johnson

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-23-413  
Exhibit\_\_\_(AMJ-1)

**Capital Investments and Depreciation**

November 1, 2023

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1 **I. INTRODUCTION**

2

3 Q. PLEASE STATE YOUR NAME AND OCCUPATION.

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

7

8 Q. PLEASE SUMMARIZE YOUR QUALIFICATIONS AND EXPERIENCE.

9 A. As a Senior Manager of Capital Asset Recovery Accounting, I am responsible  
10 for various aspects of asset accounting, primarily dealing with book  
11 depreciation, tax depreciation, and deferred taxes for capital assets, as well as  
12 the related reporting and regulatory requirements for Xcel Energy and its  
13 subsidiaries. A description of my qualifications, duties, and responsibilities is  
14 included as Exhibit\_\_\_\_(AMJ-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. My testimony also provides discussion on the overall  
19 structure of forecasted capital assets in this case for July through December of  
20 the bridge year 2023 and for the test year 2024. I then support the level of  
21 depreciation expense included in the 2024 test year, which includes  
22 recommended changes to average service lives, remaining lives, net salvage  
23 rates, and depreciation rates, where applicable, for all Company assets used in  
24 providing gas service. Unless otherwise noted, all numbers presented in my  
25 testimony are at a Total Company (Minnesota, North Dakota, and South  
26 Dakota) level. Company witness Benjamin C. Halama includes the Minnesota  
27 gas jurisdictional amounts in his 2024 test year revenue requirement, and the

1 Company's business area witnesses likewise discuss capital additions at the  
2 Minnesota gas jurisdictional level.

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 describe  
12 the accounting for the Company's capital expenditures, or "capital additions,"  
13 including an explanation of construction work in progress (CWIP), allowance  
14 for funds during construction (AFUDC), depreciation expense, retirement work  
15 in progress (RWIP), and accumulated depreciation. I then discuss historical  
16 additions that have occurred since our most recent gas rate case, which had a  
17 2022 test year (the 2022 Gas Rate Case) (Docket No. E002/GR-21-678) and  
18 provide information regarding total capital additions in the bridge year 2023 and  
19 the test year 2024.

20  
21 Second, I discuss certain depreciation concepts and the importance of  
22 establishing the appropriate level of depreciation expense, and present the level  
23 of depreciation expense included in the 2024 test year.

24  
25 Third, I discuss depreciation for the Company's production and storage assets.  
26 This section discusses the impact of the Company's 2022 Annual Review of

1 Remaining Lives filing submitted September 8, 2022 in Docket No. E,G002/D-  
2 22-299.

3  
4 Finally, I discuss depreciation for the Company's Transmission, Distribution  
5 and General assets (TD&G). This section discusses the impact of the  
6 Company's 2022 Annual Review of TD&G Assets filing, submitted September  
7 12, 2022, and the Supplement filed on November 10, 2022, along with the  
8 Company's Five-Year Transmission, Distribution, and General Depreciation  
9 Study filed in Docket No. E,G002/D-22-299.

10  
11 Q. WHICH OTHER WITNESSES SUPPORT THE COMPANY'S CAPITAL ADDITIONS?

12 A. Company witness Alicia E. Berger discusses investments in our gas system,  
13 including investments in our gas transmission and distribution systems and  
14 peaking plants. Company witness Michael O. Remington supports Technology  
15 Services capital, which comprises the Company's investment in information  
16 technology (IT). Company witness Sangram S. Bhosale provides support for  
17 the Supply Chain business area's fleet capital investments, and Company witness  
18 Christopher R. Haworth provides information about the Company's capital  
19 investments in Property Services and Enterprise Security. Each of their  
20 testimonies provides detailed discussion of the Company's capital investments  
21 driving this rate request.

## 22 23 II. CAPITAL ADDITIONS

24  
25 Q. WHAT DO YOU DISCUSS IN THIS SECTION?

26 A. In this section, I first discuss how the forecasted plant information is provided  
27 in this proceeding. I then discuss our actual and forecasted capital additions

1 rolling forward from 2022 (the test period in our 2022 Gas Rate Case) through  
2 the 2024 test year in this case, which are the primary drivers of the need for the  
3 current case.

4  
5 **A. Capital Forecast**

6 Q. PLEASE DESCRIBE HOW THE FORECASTED PLANT INFORMATION IS PROVIDED IN  
7 THIS PROCEEDING?

8 A. The Company has laid out the capital forecasted information by utility (gas and  
9 common) and by functional class within utility production, transmission,  
10 distribution, general, and intangible (where applicable). Exhibit \_\_\_\_ (AMJ-1),  
11 Schedule 2, 2022 – 2024 Plant-In-Service Roll-Forward, provides an annual  
12 summary roll-forward for gas and common utility plant in service by functional  
13 class for the period 2022 through 2024. In this case we have also provided a  
14 further breakdown for CWIP for the 2023 bridge year and 2024 test year, by  
15 showing capital budget groupings: the categories which the business areas used  
16 to identify capital projects and create their overall capital budgets. The  
17 forecasted plant process begins with the determination of the necessary capital  
18 expenditures for the forecast period. Capital expenditures are the sum of both  
19 the construction and removal work, where construction expenditures are part  
20 of CWIP and removal expenditures are part of RWIP in the accumulated  
21 depreciation reserve account.

22  
23 CWIP is built using the forecasted construction expenditures, typically adding  
24 AFUDC while the work is being completed (unless a current return on CWIP  
25 is permitted), and closing the construction work to plant in-service on the  
26 forecasted in-service date. The plant in-service balance will show the addition  
27 of the construction expenditures in the month CWIP closes for that work.

1 AFUDC is stopped when the in-service date is achieved; depreciation begins  
2 when the addition is recognized. Depreciation expense is added to the  
3 accumulated depreciation reserve once the asset is placed in-service.  
4

5 The CWIP, plant, and accumulated depreciation reserve information is shown  
6 monthly through the entire forecast period (2023-2024) in Exhibit \_\_\_\_ (AMJ-1),  
7 Schedule 3, Roll-Forwards by Utility and Functional Class. Such reports are  
8 referred to as “roll-forwards” because the monthly information is rolled forward  
9 from the beginning balance in a month by adding the monthly changes to arrive  
10 at the ending balance. This ending balance then becomes the beginning balance  
11 in the next month. This is similar to rolling forward your checking account by  
12 adding deposits and subtracting withdrawals to get to the balance at the end of  
13 the month. Generally, CWIP balances increase with construction expenditures  
14 and AFUDC, and decrease with plant closings. Plant balances increase with  
15 additions and decrease with retirements. Accumulated depreciation reserve  
16 balances increase with depreciation expense and salvage recognized, and  
17 decrease with retirements and removal expense spent.  
18

19 Q. PLEASE DESCRIBE WHAT YOU MEAN BY THE TERM “CAPITAL BUDGET  
20 GROUPINGS” FOR EACH BUSINESS AREA?

21 A. Capital budget groupings are the major categories of work performed within a  
22 business area. Business areas calculate their budgets based on what work they  
23 deem critical to ensure continued operation of the system, identifying projects  
24 by these capital budget groupings. Therefore, the Company has presented the  
25 CWIP information aligned with each business area’s capital budget groupings.  
26 The budgeted projects within these groupings are shown in Exhibit \_\_\_\_ (AMJ-  
27 1), Schedule 4, CWIP Roll-Forwards by Business Area Witness. The budgeting

1 process is discussed in more detail in the various business area witnesses'  
2 testimonies and in the Budgeting testimony of Company witness Haworth.

3  
4 Of course, as new facts are discovered or developed, the individual projects  
5 implemented by a business area may change to deal with the new situations;  
6 however, overall, the business areas stay within the overall construction and  
7 removal expenditure amounts budgeted. Substituting one project for another to  
8 meet business priorities is a natural part of operating a business.

9  
10 Q. AT WHAT LEVEL ARE CAPITAL PROJECTS FORECASTED?

11 A. Expenditures are forecasted at project level in order to provide the appropriate  
12 spend within the various business areas. The projects have been summarized by  
13 the capital budget groupings for each business area in Schedule 4, and the annual  
14 effect of these additions is included in the calculation of revenue requirements  
15 for the forecast test year 2024. In addition, Exhibit\_\_\_(AMJ-1), Schedule 5,  
16 provides Expenditures and Additions by Business Area Witness.

17  
18 Q. WHAT IS THE INTENT OF THESE CAPITAL BUDGET GROUPINGS?

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

21  
22 Q. CAN YOU PROVIDE THE CAPITAL BUDGET GROUPINGS THAT ARE USED FOR  
23 CAPITAL IN THE FORECAST?

24 A. Yes. The following table summarizes the capital budget groupings by business  
25 area for the capital work in 2023-2024, including the witness supporting the  
26 business area. These same groupings are used for the entire forecast as well.



**Table 1**  
**Capital Budget Groupings by Business Area**

**Gas Operations – Alicia Berger**

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

**Technology Services– Michael Remington**

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

**Fleet – Sangram Bhosale**

- Fleet, Tools, and Communications (Fleet Related)
- Fueling Depots
- PHEV
- Replacements, Additions, & Repairs
- Warehouse

**Shared Services– Christopher Haworth**

- Property Services Capital
- Enterprise Security Capital
- Other

**B. Capital Additions for the Test Year**

Q. PLEASE DESCRIBE THE ROLL-FORWARD INFORMATION PROVIDED IN YOUR SCHEDULES.

A. Plant balances for any given time period are influenced by the activity in the preceding time periods. To account for these periods, the plant information is rolled forward from the prior period's actuals. As described above, Schedule 2 provides a summary roll-forward for gas and common utility plant in service by functional class for the period 2022 through 2024. Schedule 3 provides a roll-forward of actual CWIP, plant in service, accumulated reserve, and RWIP for the period January 1, 2023 through June 30, 2023 and forecasted amounts for the period July 1, 2023 through December 31, 2024. Schedule 4 shows CWIP roll-forwards by year (2023-2024), witness, and category; and Schedule 5 shows expenditures and plant additions by Company witness for the period 2023-2024.

1 Q. WHAT WERE THE PRIMARY DRIVERS OF CAPITAL ADDITIONS IN THE ACTUAL  
2 DATA FROM 2022?

3 A. In 2022, and as discussed in the Company's most recent rate case (Docket No.  
4 G002/GR-21-678 or the 2021 Gas Rate Case), the Company made a variety of  
5 investments across our system to provide reliable, safe, cost-effective service to  
6 our customers. Particularly, the Company made investments in reliability  
7 projects, including the line replacements in Roseville and Cottage Grove, and a  
8 reinforcement project in the Delano area, as well as projects included in the Gas  
9 Utility Infrastructure Cost rider (GUIC). Additional drivers of these past  
10 additions include gas peaking plant investments, as well as ongoing gas  
11 distribution capital projects for meters, main replacements and relocations, and  
12 new mains and services.

13  
14 Q. WHAT ARE THE PRIMARY DRIVERS OF CAPITAL ADDITIONS FOLLOWING THE  
15 2022 GAS RATE CASE THROUGH THE 2024 TEST YEAR?

16 A. The main drivers during this period are investments in the Company's  
17 Minnesota gas distribution system, metering systems, and peaking plant  
18 facilities, as well as in common facilities such as the Company's operations  
19 centers and transportation fleet. As discussed throughout the testimony in this  
20 case, these investments were made to provide reliable, safe, cost-effective  
21 service to our growing customer base.

22  
23 Q. WHAT ARE THE COMPANY'S FORECASTED CAPITAL ADDITIONS FOR THE  
24 CURRENT YEAR 2023?

25 A. The Company forecasts gross capital additions of \$538 million in the current  
26 year 2023, as illustrated by Schedule 2 and Schedule 3. The net forecasted capital

1 additions in 2023 including retirements, transfers, and adjustments is \$524  
2 million.

3  
4 Q. WHAT ARE THE PRIMARY CAPITAL ADDITIONS IN 2023?

5 A. The following initiatives and individual projects are the key drivers of the  
6 Company's capital additions in 2023: ongoing gas distribution and meter  
7 communication module replacement, main replacements, and relocations; new  
8 mains and services; gas transmission capital investments; and smaller more  
9 routine investments at our peaking plants.

10  
11 Q. WHAT ARE THE COMPANY'S FORECASTED CAPITAL ADDITIONS FOR THE 2024  
12 TEST YEAR?

13 A. The Company forecasts gross capital additions of \$327 million in the 2024 test  
14 year as illustrated by Schedule 2 and Schedule 3. The net forecasted capital  
15 additions in 2024 including retirements, transfers, and adjustments is \$317  
16 million.

17  
18 Q. WHAT ARE THE PRIMARY DRIVERS OF FORECASTED CAPITAL ADDITIONS FOR  
19 THE 2024 TEST YEAR?

20 A. For the 2024 test year, the primary drivers of the Company's forecasted capital  
21 additions will be: capital investments to upgrade the fire detection/suppression  
22 systems at the Maplewood and Wescott peaking plants; ongoing gas distribution  
23 and general capital projects for meters and overall distribution investment; and  
24 investments in fleet and service center operations.

25  
26 Q. HAVE YOU PROVIDED A LINK BETWEEN THE CAPITAL SHOWN IN YOUR  
27 SCHEDULES TO THE REVENUE REQUIREMENT?

1 A. Yes. The roll-forwards of CWIP, plant, accumulated depreciation, and RWIP  
2 are included in Schedule 3. We also provided a summary for 2023-2024 in  
3 Exhibit\_\_\_(AMJ-1), Schedule 6, Roll-Forward Link to Halama Revenue  
4 Requirement. This schedule provides a link from the information in my  
5 Schedule 3 to Company witness Halama's Schedule 9 for the 2024 test year.

### 7 **III. DEPRECIATION**

8  
9 Q. WHAT IS THE PURPOSE OF THIS SECTION OF YOUR TESTIMONY?

10 A. In this section, I provide a general discussion of depreciation concepts and the  
11 importance of setting the appropriate level of depreciation expense. I then  
12 present the level of depreciation expense included in the 2024 test year.

13  
14 Q. WHAT IS DEPRECIATION?

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

24  
25 Q. WHAT IS A NET SALVAGE RATE?

26 A. Net salvage is the difference between the gross salvage (what the asset or its  
27 remaining scrap was sold for) and the removal cost (cost to remove and dispose

1 of the asset). If the removal cost exceeds gross salvage, net salvage is negative.  
2 Some plant assets can experience significant negative removal cost percentages  
3 due to the amount of removal cost and the timing of any capital additions versus  
4 the retirement. Salvage and removal cost percentages are calculated by dividing  
5 the current cost of salvage or removal by the original installed cost of the  
6 associated assets.

7  
8 Q. WHY IS IT IMPORTANT TO SET THE RIGHT LEVEL OF DEPRECIATION EXPENSE IN  
9 A RATE CASE?

10 A. The goal in setting depreciation lives and rates is to match depreciation recovery  
11 with the useful lives of assets to help ensure current customers are equitably  
12 paying for the cost of the asset over the period they receive benefits from the  
13 assets, avoiding intergenerational inequity. The level of depreciation expense  
14 included in this rate case reflects the depreciation cost of service for the 2024  
15 test year.

16  
17 Q. HOW DID THE COMPANY DETERMINE DEPRECIATION EXPENSE IN THIS CASE?

18 A. The depreciation expense in this case is based on the average service lives,  
19 remaining lives, net salvage rates, and depreciation rates proposed in the  
20 Company's 2022 Annual Review of Remaining Lives and TD&G Assets filings  
21 in Docket No. E,G002/D-22-299. At the time this rate case testimony is being  
22 prepared for filing, the 2022 depreciation proceeding is pending before the  
23 Commission, with the agenda meeting scheduled for October 26, 2023. While  
24 this schedule does not allow the Company to address the outcome in this  
25 testimony, consistent with past practice, the Company would incorporate any  
26 necessary changes resulting from a Commission Order in the 2022 depreciation  
27 proceeding into the rebuttal revenue requirement in this case. The Company's

1 recommended depreciation changes were applied to the monthly plant and  
2 accumulated depreciation balance (i.e., the depreciation reserve), from the rate  
3 case vintage forecast plant data, to determine the change in depreciation  
4 expense in the 2024 test year as shown in Table 2.

5  
6 Q. HOW WAS THE MINNESOTA JURISDICTIONAL DEPRECIATION RESERVE USED IN  
7 THE DEPRECIATION EXPENSE ANALYSIS?

8 A. For regulatory purposes, the depreciation expense and the depreciation reserve  
9 are based solely on the remaining lives, net salvage rates, retirement curves, and  
10 depreciation rates (where applicable) approved by the Commission, or  
11 proposed by the Company but currently pending Commission approval. For  
12 financial purposes, we must account for the impact of those differences in our  
13 approved rates in Company retail jurisdictions.

14  
15 Q. WHAT IS THE IMPACT OF THE DEPRECIATION CHANGES YOU RECOMMEND?

16 A. The net change in proposed depreciation expense is a reduction of  
17 approximately \$0.2 million at the Total Company level, and an increase of \$0.2  
18 million for the Minnesota jurisdiction, as shown in Table 2 below.

**Table 2**  
**2024 Test Year Depreciation Expense Changes**

Function	Total Company	Minnesota Jurisdiction
Gas TD&G - Distribution	\$2,462,232	\$2,462,232
Gas TD&G - Transmission	\$215,873	\$215,873
Gas TD&G - General	(\$1,953,082)	(\$1,725,630)
Gas TD&G - Intangible	(\$901,538)	(\$796,546)
Common TD&G*	\$0	\$0
<b>Total</b>	<b>(\$176,515)</b>	<b>\$155,929</b>

\* Note: The Company has proposed the effective date of Common TD&G depreciation expense shall align with the test year of the Company's largest utility (electric) next rate case proceeding. Thus the Common TD&G expense would not change in this current gas rate case. I discuss this proposal in Section V.B later in my testimony.

As shown in Table 2, I propose a decrease of approximately \$0.2 million in Gas TD&G depreciation expense at a total Company level, and an increase of about \$0.2 million for the Minnesota retail jurisdiction. The Total Company depreciation decrease is primarily related to general communication equipment and seven-year intangible software, both with proposed lower annual rates. This Total Company decrease is offset by increases in the distribution mains function, due to increased capital investment and increased annual proposed rates. The Minnesota Jurisdictional net increase of \$0.2 million, which is directionally different than the Total Company decrease, results from the direct assignment of distribution and transmission assets and allocation of general and intangible assets.

1       **IV. DEPRECIATION FOR PRODUCTION AND STORAGE ASSETS**

2  
3       Q.   WHAT ARE PRODUCTION AND STORAGE ASSETS?

4       A.   The production and storage assets are the two LPG (production) plants and one  
5       LNG (storage) plant which Company witness Berger discusses in her Direct  
6       Testimony.

7  
8       Q.   DOES THE COMPANY FILE ANY UPDATES WITH THE COMMISSION REGARDING  
9       ITS REVIEW OF DEPRECIATION FOR PRODUCTION ASSETS?

10      A.   Yes, the Company files with the Commission an annual review of remaining  
11      lives. Most recently, on September 8, 2022, the Company filed an annual review  
12      of 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 in Docket No. E,G002/D-22-299 (the 2022 Annual Review  
15      of Remaining Lives Study).

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

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

- 23           • Understand the major overhauls, rebuilds, and routine construction  
24           projects performed in the past few years;  
25           • Consider the scope of current and upcoming projects; and  
26           • Forecast the likelihood of the facility achieving the currently-approved  
27           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 remaining lives filing is a depreciation docket in which intervenors file  
23 comments and the Commission ultimately orders changes to the depreciable  
24 lives the Company will use to record expense and file for rate recovery. While  
25 the Commission can choose to order changes to depreciable lives within a  
26 general rate case docket, the depreciation dockets are typically used to provide  
27 a basis for the initial revenue requirement filing. The lives for the production

1 and storage assets in this case reflect the Company's proposal in our 2022  
2 Annual Review of Remaining Lives and Depreciation Rates filed on September  
3 8, 2022 in Docket No. E,G002/D-22-299.

4  
5 Q. PLEASE SUMMARIZE THE STATUS OF THE COMPANY'S 2022 ANNUAL REVIEW OF  
6 REMAINING LIVES.

7 A. At the time this rate case testimony is being prepared for filing, the Company's  
8 2022 Annual Review of Remaining Lives is pending before the Commission,  
9 with the agenda meeting scheduled for October 26, 2023. While this schedule  
10 does not allow the Company to address the outcome in this testimony,  
11 consistent with past practice, the Company would incorporate any necessary  
12 changes resulting from a Commission Order in the 2022 Remaining Lives  
13 proceeding into the rebuttal revenue requirement in this case.

14  
15 Q. WHAT DID THE COMPANY INCLUDE FROM ITS 2022 ANNUAL REVIEW OF  
16 REMAINING LIVES FILING IN THIS CASE?

17 A. The remaining lives and net salvage rates proposed in the Company's 2022  
18 Annual Review of Remaining Lives filing are reflected in this rate case. In the  
19 Company's 2022 filing, we requested approval of passage of time adjustments  
20 for all gas production and storage facilities from the life previously approved,  
21 and updated net salvage rates for all three plants based on the five-year 2020  
22 dismantling study (the most recent dismantling study). We also requested  
23 approval of life extensions for the Sibley, Maplewood, and Wescott peaking  
24 plants to December 2041 as a result of recent capital work completed primarily  
25 in 2021-2023.

1 Q. CAN YOU PROVIDE ADDITIONAL DISCUSSION OF THE LIFE EXTENSIONS FOR THE  
2 PEAKING PLANTS AND THE EFFECT ON DEPRECIATION EXPENSE?

3 A. Yes. The recent capital work on the peaking plants was addressed in detail in  
4 our 2022 Gas Rate Case and is further discussed in the Direct Testimony of  
5 Company witness Berger in this case. These investments will extend the plants'  
6 operational life expectancy such that the Company proposed to extend the life  
7 of each plant to 2041. These changes have the effect of reducing annual  
8 depreciation expense for these production and storage assets, which is reflected  
9 in the Company's 2022 Annual Review of Remaining Lives filing. In that filing,  
10 the Company requested that the proposed change in remaining lives for the  
11 peaking plants and the depreciation impact be effective as of January 2022,  
12 because this depreciation reduction was reflected beginning with interim rates  
13 in the Company's 2022 Gas Rate Case. The Company continues to implement  
14 that decision in this case, pending the Commission's decision in that docket.

15  
16 Q. ARE THERE ANY NEW PRODUCTION OR STORAGE FACILITIES PLANNED TO GO  
17 INTO SERVICE IN 2023 OR THE 2024 TEST YEAR?

18 A. No.

## 20 V. DEPRECIATION FOR TD&G ASSETS

21  
22 Q. WHAT ARE TD&G ASSETS?

23 A. TD&G assets refer to all assets in the Transmission, Distribution, and General  
24 functional classes of assets. General assets can be either Gas Utility only (e.g.  
25 communication equipment which specifically supports only the Gas segment)  
26 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. Minnesota Rule 7825.0600 requires that “[d]epreciation certification studies shall be made so that all primary accounts shall have been analyzed at least every five years.” 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 Plant, Distribution Plant, and General Plant based on average life calculations and net salvage rates.

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

A. The last study was completed in 2022 and filed with the Commission on November 10, 2022 in Docket No. E,G002/D-22-299 (the 2022 TD&G Depreciation Study). At the time this rate case testimony is being prepared for filing, the 2022 depreciation docket is pending before the Commission, with the agenda meeting scheduled for October 26, 2023.

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

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

1 Q. PLEASE GENERALLY DESCRIBE THE 2022 TD&G DEPRECIATION STUDY.

2 A. In aggregate, the 2022 Depreciation Study resulted in the Company proposing  
3 new depreciation lives and rates to better reflect the expected useful lives of our  
4 assets as well as removal costs and expected salvage. Overall, depreciation lives  
5 remained relatively static, but net salvage rates are becoming more negative due  
6 to increasing removal costs and decreasing gross salvage values. The study also  
7 recommended a reserve reallocation within the functional classes to best align  
8 the accumulated depreciation reserve for each account.

9  
10 Q. DO YOU ANTICIPATE ANY NEW GAS OR COMMON ASSETS COMPARED TO WHAT  
11 WAS INCLUDED IN THE 2022 DEPRECIATION STUDY?

12 A. No. At this time there are no known new major categories of assets which would  
13 necessitate new accounts. In preparation for the next depreciation study, we will  
14 perform interviews with the subject matter experts in the various business areas  
15 to ensure we capture any new technology.

16  
17 **B. Annual Compliance & TD&G Update Filings**

18 Q. WHAT IS THE IMPACT TO DEPRECIATION EXPENSE RELATED TO DOCKET NO.  
19 E,G002/D-22-299?

20 A. The Total Company impact to annual depreciation expense is a net decrease of  
21 \$0.2 million. At the time of the filing, the Company proposed the new rates be  
22 deferred to future electric and natural gas rate proceedings, thus the rate  
23 effective date is January 1, 2024 for gas utility assets. Although the 2022 Petition  
24 is still pending final approval, the test year calculations assume this filing will be  
25 adopted in its entirety. To the extent these rates are not adopted per the filing,  
26 the Company will submit updates in rebuttal testimony. Additionally, as noted

1 previously, the Company proposes to update common utility depreciation  
2 impacts in the Company's next filed electric utility rate case.

3  
4 Q. WHEN WILL THE IMPACT OF THE COMMON TD&G DEPRECIATION CHANGE BE  
5 UPDATED?

6 A. The Company proposes to continue the practice of updating Common  
7 allocators and any associated depreciation impact changes, subsequent to an  
8 Annual or Five-Year TD&G filing, in the Company's largest utility next rate  
9 case proceeding. For NSPM, this is the electric utility. It is not unreasonable to  
10 update Common allocators, in the largest utility, where the most significant  
11 impact to depreciation and other expenses may occur. It would not be prudent  
12 to update Common allocators, in the smaller utility (gas) rate case proceeding,  
13 and inconsequently impact electric customers to a larger magnitude, favorably  
14 or unfavorably, through currently approved electric rates. Company witness  
15 Halama also discusses this topic in his Direct Testimony.

16  
17 Q. WERE THERE ANY OTHER CHANGES TO THE COMPANY'S PROCESSES PROPOSED  
18 IN DOCKET NO. E,G002/D-22-299 WHICH WOULD IMPACT DEPRECIATION?

19 A. Yes. The Company requested approval for a seven-year life category for FERC  
20 303 in the Gas Utility due to new software where the three-year life is the most  
21 appropriate classification. Additionally, the Company also requested approval  
22 for a fifteen-year life category for FERC 303 in the Gas Utility due to anticipated  
23 future additions best suited to be amortized over a fifteen-year period to match  
24 expense with the useful life of the asset. The Company has an approved three-  
25 year life category, and a fifteen-year life category for FERC 303 – Computer  
26 Software in the Common and Electric Utility segments but not yet for the Gas

1 Utility. The Company incorporated these new categories and proposed rates  
2 into this rate case.

3  
4 Q. IS THE COMPANY RECOMMENDING ANY OTHER CHANGES TO AVERAGE SERVICE  
5 LIVES, NET SALVAGE PERCENTAGES, OR DEPRECIATION RATES FOR TD&G  
6 ASSETS IN THIS FILING?

7 A. No. Pursuant to the Commission's Order dated September 8, 2023 in Docket  
8 No. E,G002/D-23-356, the Company's 2023 Annual Review of Remaining  
9 Lives and TD&G Update filings will be filed no later than 90 days after the  
10 Commission's Order in Docket No. E.G002/D-22-299. Depending on the  
11 timing of filing and completion of that proceeding, the Company would  
12 incorporate any necessary changes resulting from a Commission Order in  
13 Docket No. E,G002/D-23-356 into the rebuttal revenue requirement in this  
14 case.

15  
16 **VI. CONCLUSION**

17  
18 Q. PLEASE SUMMARIZE YOUR TESTIMONY.

19 A. I recommend the Commission approve the amounts the Company has  
20 calculated for the forecast depreciation in this proceeding, consistent with my  
21 testimony above.

22  
23 Q. DOES THIS CONCLUDE YOUR DIRECT TESTIMONY?

24 A. Yes, it does.

## **Statement of Qualifications**

### **Allison M. Johnson**

I received a Bachelor of Arts, with a double major in Accounting and Spanish from Loras College in 2007. I also received a Master of Science in Management, with a specialization in Organizational Change and Innovation from Colorado State University in 2013.

My current position with XES is Senior Manager, Capital Asset Recovery 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 joined XES as a Senior Financial Analyst in Commercial Accounting in 2015. My most recent position prior to my current role was Manager, SPS Utility Accounting until March 2023.

Prior to joining XES, I was employed by TransMontaigne Partners L.P. as a Senior Accountant. Prior to TransMontaigne Partners L.P., I was employed in various industries in a financial capacity including Retail, Aviation, and Professional Services.



	BALANCE 1/1/2022	ADDITIONS	RETIREMENTS	TRANSFERS & ADJUSTMENTS	BALANCE 12/31/2024
<b>GAS PLANT IN SERVICE</b>					
Gas Intangible Plant	\$ 8,682,821	\$ 23,680,938	\$ -	\$ -	\$ 32,363,759
Gas Manufactured Production Plant	20,158,029	84,990,457	(9,216)	-	105,139,269
Gas Other Storage Plant	70,521,625	48,445,639	(263,364)	-	118,703,900
Gas Transmission Plant	119,897,998	28,516,629	(1,158,186)	-	147,256,441
Gas Distribution Plant	1,526,963,755	401,818,715	(32,009,683)	-	1,896,772,787
Gas General Plant	77,827,970	72,551,909	(190,220)	-	150,189,660
<b>TOTAL GAS PLANT</b>	<b>\$ 1,824,052,198</b>	<b>\$ 660,004,288</b>	<b>\$ (33,630,668)</b>	<b>\$ -</b>	<b>\$ 2,450,425,817</b>
<b>COMMON PLANT IN SERVICE</b>					
Common Intangible Plant	\$ 566,540,651	\$ 327,704,188	\$ -	\$ -	\$ 894,244,839
Common General Plant	420,931,781	285,005,133	(26,781,990)	887,229	680,042,153
<b>TOTAL COMMON PLANT</b>	<b>\$ 987,472,432</b>	<b>\$ 612,709,321</b>	<b>\$ (26,781,990)</b>	<b>\$ 887,229</b>	<b>\$ 1,574,286,992</b>
<b>TOTAL GAS AND COMMON PLANT</b>	<b>\$ 2,811,524,630</b>	<b>\$ 1,272,713,609</b>	<b>\$ (60,412,658)</b>	<b>\$ 887,229</b>	<b>\$ 4,024,712,809</b>

All amounts shown above are unallocated Total Company

	BALANCE 1/1/2022	ADDITIONS	RETIREMENTS	TRANSFERS & ADJUSTMENTS	BALANCE 12/31/2024
Gas Transmission Plant (Minnesota located only)	\$ 115,967,565	\$ 28,418,241	\$ (1,128,204)	\$ -	\$ 143,257,602
Gas Distribution Plant (Minnesota located only)	1,358,720,268	344,316,200	(28,332,213)	-	1,674,704,255

	BALANCE 1/1/2024	ADDITIONS	RETIREMENTS	TRANSFERS & ADJUSTMENTS	BALANCE 12/31/2024
<b>GAS PLANT IN SERVICE</b>					
Gas Intangible Plant	\$ 28,829,336	\$ 3,534,423	\$ -	\$ -	\$ 32,363,759
Gas Manufactured Production Plant	68,297,235	36,842,034	-	-	105,139,269
Gas Other Storage Plant	98,164,217	20,539,683	-	-	118,703,900
Gas Transmission Plant	142,243,553	5,631,280	(618,392)	-	147,256,441
Gas Distribution Plant	1,791,147,536	115,997,225	(10,371,973)	-	1,896,772,787
Gas General Plant	125,366,757	24,822,902	-	-	150,189,660
<b>TOTAL GAS PLANT</b>	<b>\$ 2,254,048,633</b>	<b>\$ 207,367,549</b>	<b>\$ (10,990,365)</b>	<b>\$ -</b>	<b>\$ 2,450,425,817</b>
<b>COMMON PLANT IN SERVICE</b>					
Common Intangible Plant	\$ 838,170,737	\$ 56,074,102	\$ -	\$ -	\$ 894,244,839
Common General Plant	615,803,258	63,351,667	-	887,229	680,042,153
<b>TOTAL COMMON PLANT</b>	<b>\$ 1,453,973,995</b>	<b>\$ 119,425,768</b>	<b>\$ -</b>	<b>\$ 887,229</b>	<b>\$ 1,574,286,992</b>
<b>TOTAL GAS AND COMMON PLANT</b>	<b>\$ 3,708,022,628</b>	<b>\$ 326,793,317</b>	<b>\$ (10,990,365)</b>	<b>\$ 887,229</b>	<b>\$ 4,024,712,809</b>

All amounts shown above are unallocated Total Company

	BALANCE 1/1/2024	ADDITIONS	RETIREMENTS	TRANSFERS & ADJUSTMENTS	BALANCE 12/31/2024
Gas Transmission Plant (Minnesota located only)	\$ 138,229,658	\$ 5,631,280	\$ (603,336)	\$ -	\$ 143,257,602
Gas Distribution Plant (Minnesota located only)	1,584,847,364	98,932,184	(9,075,293)	-	1,674,704,255

	BALANCE 1/1/2023	ADDITIONS	RETIREMENTS	TRANSFERS & ADJUSTMENTS	BALANCE 12/31/2023
<b>GAS PLANT IN SERVICE</b>					
Gas Intangible Plant	\$ 23,949,174	\$ 4,880,162	\$ -	\$ -	\$ 28,829,336
Gas Manufactured Production Plant	62,437,650	5,859,585	-	-	68,297,235
Gas Other Storage Plant	86,528,773	11,635,444	-	-	98,164,217
Gas Transmission Plant	125,551,182	17,230,840	(538,469)	-	142,243,553
Gas Distribution Plant	1,663,809,738	139,995,360	(12,657,563)	-	1,791,147,536
Gas General Plant	94,734,320	30,672,801	(40,363)	-	125,366,757
<b>TOTAL GAS PLANT</b>	<b>\$ 2,057,010,837</b>	<b>\$ 210,274,192</b>	<b>\$ (13,236,396)</b>	<b>\$ -</b>	<b>\$ 2,254,048,633</b>
<b>COMMON PLANT IN SERVICE</b>					
Common Intangible Plant	\$ 667,364,207	\$ 170,806,529	\$ -	\$ -	\$ 838,170,737
Common General Plant	459,417,173	156,524,121	(138,036)	-	615,803,258
<b>TOTAL COMMON PLANT</b>	<b>\$ 1,126,781,381</b>	<b>\$ 327,330,650</b>	<b>\$ (138,036)</b>	<b>\$ -</b>	<b>\$ 1,453,973,995</b>
<b>TOTAL GAS AND COMMON PLANT</b>	<b>\$ 3,183,792,218</b>	<b>\$ 537,604,842</b>	<b>\$ (13,374,432)</b>	<b>\$ -</b>	<b>\$ 3,708,022,628</b>

All amounts shown above are unallocated Total Company

	BALANCE 1/1/2023	ADDITIONS	RETIREMENTS	TRANSFERS & ADJUSTMENTS	BALANCE 12/31/2023
Gas Transmission Plant (Minnesota located only)	\$ 121,620,749	\$ 17,132,453	\$ (523,544)	\$ -	\$ 138,229,658
Gas Distribution Plant (Minnesota located only)	1,482,925,736	113,372,761	(11,451,133)	-	1,584,847,364

	BALANCE 1/1/2022	ADDITIONS	RETIREMENTS	TRANSFERS & ADJUSTMENTS	BALANCE 12/31/2022
<b>GAS PLANT IN SERVICE</b>					
Gas Intangible Plant	\$ 8,682,821	\$ 15,266,353	\$ -	\$ -	\$ 23,949,174
Gas Manufactured Production Plant	20,158,029	42,288,837	(9,216)	-	62,437,650
Gas Other Storage Plant	70,521,625	16,270,512	(263,364)	-	86,528,773
Gas Transmission Plant	119,897,998	5,654,509	(1,325)	-	125,551,182
Gas Distribution Plant	1,526,963,755	145,826,129	(8,980,146)	-	1,663,809,738
Gas General Plant	77,827,970	17,056,206	(149,857)	-	94,734,320
<b>TOTAL GAS PLANT</b>	<b>\$ 1,824,052,198</b>	<b>\$ 242,362,547</b>	<b>\$ (9,403,908)</b>	<b>\$ -</b>	<b>\$ 2,057,010,837</b>
<b>COMMON PLANT IN SERVICE</b>					
Common Intangible Plant	\$ 566,540,651	\$ 100,823,556	\$ -	\$ -	\$ 667,364,207
Common General Plant	420,931,781	65,129,346	(26,643,954)	-	459,417,173
<b>TOTAL COMMON PLANT</b>	<b>\$ 987,472,432</b>	<b>\$ 165,952,902</b>	<b>\$ (26,643,954)</b>	<b>\$ -</b>	<b>\$ 1,126,781,381</b>
<b>TOTAL GAS AND COMMON PLANT</b>	<b>\$ 2,811,524,630</b>	<b>\$ 408,315,449</b>	<b>\$ (36,047,861)</b>	<b>\$ -</b>	<b>\$ 3,183,792,218</b>

All amounts shown above are unallocated Total Company

	BALANCE 1/1/2022	ADDITIONS	RETIREMENTS	TRANSFERS & ADJUSTMENTS	BALANCE 12/31/2022
Gas Transmission Plant (Minnesota located only)	\$ 115,967,565	\$ 5,654,509	\$ (1,325)	\$ -	\$ 121,620,749
Gas Distribution Plant (Minnesota located only)	1,358,720,268	132,011,255	(7,805,787)	-	1,482,925,736

Functional Class	2023												2024											
	January	February	March	April	May	June	July	August	September	October	November	December	January	February	March	April	May	June	July	August	September	October	November	December
<b>Gas Distribution Plant</b>																								
CWIP Beginning Balance	11,317,455	9,586,099	9,316,306	10,284,896	15,045,230	24,835,596	29,458,839	22,467,785	17,487,533	16,337,687	14,507,444	7,886,219	6,297,262	6,142,087	6,176,480	6,730,432	7,509,349	9,030,254	10,537,641	10,890,340	10,457,579	10,062,329	9,182,412	7,943,471
CWIP Expenditures	2,362,923	9,906,473	5,437,191	7,219,774	17,603,421	17,569,316	18,990,707	16,527,649	13,955,271	10,790,367	9,200,037	4,718,076	8,021,000	5,290,000	6,731,000	7,029,000	10,940,000	12,670,000	11,443,000	12,041,000	12,037,000	11,385,000	9,096,000	8,198,000
AFUDC Debt	14,635	9,499	6,578	12,140	21,481	32,425	48,411	38,835	30,388	26,682	17,917	9,714	8,037	8,503	9,219	10,336	12,093	14,118	15,527	16,420	14,481	13,105	11,086	7,856
AFUDC Equity	26,482	13,288	19,308	20,340	36,892	56,698	78,361	62,861	49,512	43,188	29,002	15,724	14,504	15,363	16,658	18,729	21,849	25,008	28,055	27,860	26,129	23,879	20,030	14,194
Closures to Plant	(4,117,405)	(10,209,033)	(4,486,507)	(2,491,620)	(7,871,069)	(13,024,546)	(28,108,534)	(21,659,596)	(15,185,219)	(12,657,480)	(9,888,181)	(6,332,471)	(8,198,706)	(5,284,472)	(6,212,925)	(6,269,891)	(9,453,037)	(11,202,289)	(13,188,892)	(12,517,042)	(12,472,840)	(12,365,900)	(10,341,897)	(10,620,232)
<b>Gas Distribution CWIP</b>	<b>9,586,099</b>	<b>9,316,306</b>	<b>10,284,896</b>	<b>15,045,230</b>	<b>24,835,596</b>	<b>29,458,839</b>	<b>22,467,785</b>	<b>17,487,533</b>	<b>16,337,687</b>	<b>14,507,444</b>	<b>7,886,219</b>	<b>6,297,262</b>	<b>6,142,087</b>	<b>6,176,480</b>	<b>6,730,432</b>	<b>7,509,349</b>	<b>9,030,254</b>	<b>10,537,641</b>	<b>10,890,340</b>	<b>10,457,579</b>	<b>10,062,329</b>	<b>9,182,412</b>	<b>7,943,471</b>	<b>9,543,989</b>
<b>Gas Other Storage Plant</b>																								
CWIP Beginning Balance	5,504,912	5,098,910	5,326,739	5,950,288	6,631,146	4,511,703	5,199,231	7,148,003	7,823,549	9,735,900	13,867,061	13,019,476	11,777,130	16,389,873	4,516,408	5,303,384	4,840,829	5,582,927	5,974,319	7,206,349	8,853,050	10,089,903	10,917,785	11,861,137
CWIP Expenditures	182,480	235,709	517,403	517,403	989,987	1,250,851	2,390,348	2,192,229	3,003,568	4,203,560	3,061,997	1,292,556	2,141,600	2,075,000	2,410,000	3,505,000	758,000	1,573,000	1,577,000	1,681,000	1,549,000	1,315,000	962,600	883,000
AFUDC Debt	8,054	8,814	7,390	10,170	7,968	5,853	12,884	15,553	18,143	24,310	27,864	27,880	29,712	30,891	10,034	10,400	10,357	11,491	12,862	15,897	16,528	20,480	22,281	24,112
AFUDC Equity	11,960	12,328	18,117	17,460	13,684	9,854	20,726	25,175	29,368	39,350	45,264	45,290	53,685	57,328	18,130	18,790	18,533	20,762	23,419	28,363	33,477	37,004	40,238	43,566
Closures to Plant	(24,037)	(29,423)	(109,675)	(199,675)	(883,311)	(420,308)	(1,558,612)	(1,238,229)	(135,999)	(89,815)	(208,173)	(1,456,931)	(14,037,946)	(16,811,189)	(1,998,745)	(44,643)	(81,361)	(13,389)	(26,192)	(64,602)	(111,487)	(164,902)	(224,909)	(294,909)
<b>Gas Other Storage CWIP</b>	<b>5,098,910</b>	<b>5,326,739</b>	<b>5,950,288</b>	<b>6,631,146</b>	<b>4,511,703</b>	<b>5,199,231</b>	<b>7,148,003</b>	<b>7,823,549</b>	<b>9,735,900</b>	<b>13,867,061</b>	<b>13,019,476</b>	<b>11,777,130</b>	<b>16,389,873</b>	<b>4,516,408</b>	<b>5,303,384</b>	<b>4,840,829</b>	<b>5,582,927</b>	<b>5,974,319</b>	<b>7,206,349</b>	<b>8,853,050</b>	<b>10,089,903</b>	<b>10,917,785</b>	<b>11,861,137</b>	<b>12,777,308</b>
<b>Gas General Plant</b>																								
CWIP Beginning Balance	1,212,554	1,307,618	1,368,385	2,609,279	2,678,156	3,503,314	3,296,231	1,101,101	978,121	840,562	752,236	681,440	729,343	679,689	727,047	910,225	799,053	881,197	699,561	891,226	1,075,016	1,280,824	1,444,227	1,353,319
CWIP Expenditures	946,084	247,843	2,012,844	607,746	999,803	4,280,834	3,136,810	3,720,590	4,835,874	4,403,563	4,403,563	2,715,168	1,047,600	938,500	1,472,561	1,933,179	1,818,824	2,302,884	2,252,600	3,008,109	2,645,000	3,189,140	2,176,829	2,020,833
AFUDC Debt	581	233	111	200	121	211	225	195	244	184	191	614	271	446	755	888	714	888	714	870	1,036	1,212	1,373	785
AFUDC Equity	813	465	634	207	191	(929)	455	364	516	297	369	984	590	805	1,363	1,788	1,964	1,605	1,290	1,572	1,873	2,190	2,480	1,418
Closures to Plant	(852,315)	(187,873)	(772,763)	(338,195)	(174,548)	(4,648,585)	(5,282,876)	(3,844,078)	(4,773,844)	(4,452,370)	(2,547,495)	(2,668,872)	(1,098,614)	(892,393)	(1,201,920)	(1,507,195)	(1,737,731)	(2,062,938)	(2,827,783)	(2,442,101)	(3,008,139)	(2,271,588)	(3,295,760)	(18,817)
<b>Gas General CWIP</b>	<b>1,307,618</b>	<b>1,368,385</b>	<b>2,609,279</b>	<b>2,678,156</b>	<b>3,503,314</b>	<b>3,296,231</b>	<b>1,101,101</b>	<b>978,121</b>	<b>840,562</b>	<b>752,236</b>	<b>681,440</b>	<b>729,343</b>	<b>679,689</b>	<b>727,047</b>	<b>910,225</b>	<b>799,053</b>	<b>881,197</b>	<b>699,561</b>	<b>891,226</b>	<b>1,075,016</b>	<b>1,280,824</b>	<b>1,444,227</b>	<b>1,353,319</b>	<b>80,566</b>
<b>Gas Manufactured Production Plant</b>																								
CWIP Beginning Balance	9,603,440	9,644,394	7,297,913	7,800,215	8,898,407	9,211,962	9,202,343	8,190,338	7,204,481	7,814,209	5,841,960	7,008,769	7,592,369	10,011,587	12,513,139	15,054,355	18,162,880	19,319,881	22,203,914	25,102,615	28,030,666	30,961,970	34,341,373	6,081,010
CWIP Expenditures	1,016,870	188,058	670,750	1,074,777	247,538	(705,944)	(614,678)	568,877	746,402	(1,587,897)	1,132,918	916,598	2,372,000	2,441,000	2,487,000	3,019,000	3,795,000	2,789,000	2,789,000	2,773,000	2,772,000	3,003,000	3,000,000	2,837,000
AFUDC Debt	19,549	17,384	11,032	15,830	17,124	16,200	14,289	15,530	15,156	13,765	12,942	14,768	16,823	21,573	26,441	31,895	36,028	39,914	45,497	51,111	56,756	60,287	10,968	10,968
AFUDC Equity	27,346	24,818	38,615	27,188	29,410	27,837	28,837	25,202	24,633	19,282	16,344	20,949	23,902	28,919	47,775	57,629	65,096	72,118	82,236	92,348	102,548	113,655	127,791	18,817
Closures to Plant	(1,072,811)	(2,733,841)	(210,195)	(31,604)	31,382	65,952	(43,453)	(1,595,500)	(176,363)	(80,450)	28,949	(371,657)	-	-	-	-	(1,738,123)	(17,000)	(17,000)	11,592	12,040	(31,573,441)	(3,510,064)	-
<b>Gas Manufactured Production CWIP</b>	<b>9,644,394</b>	<b>7,297,913</b>	<b>7,800,215</b>	<b>8,898,407</b>	<b>9,211,962</b>	<b>9,202,343</b>	<b>8,190,338</b>	<b>7,204,481</b>	<b>7,814,209</b>	<b>5,841,960</b>	<b>7,008,769</b>	<b>7,592,369</b>	<b>10,011,587</b>	<b>12,513,139</b>	<b>15,054,355</b>	<b>18,162,880</b>	<b>19,319,881</b>	<b>22,203,914</b>	<b>25,102,615</b>	<b>28,030,666</b>	<b>30,961,970</b>	<b>34,341,373</b>	<b>6,081,010</b>	<b>5,438,731</b>
<b>Gas Intangible Plant</b>																								
CWIP Beginning Balance	716,485	900,930	1,090,770	1,539,040	1,528,277	1,895,947	2,163,293	1,793,368	2,209,038	2,821,294	3,014,897	3,405,064	2,825,804	3,148,003	3,472,443	3,791,595	2,740,940	2,909,649	1,355,687	1,373,822	1,387,562	1,401,378	1,408,928	1,416,520
CWIP Expenditures	553,018	527,663	1,981,239	351,033	651,548	1,091,803	331,320	404,966	299,338	378,330	373,199	342,791	320,154	317,901	300,601	241,101	153,473	103,473	10,803	6,323	6,323	0	0	24
AFUDC Debt	1,758	2,164	2,266	3,044	3,315	3,297	3,316	4,088	4,933	5,756	6,556	6,392	5,681	6,142	6,609	6,060	5,432	4,168	2,612	2,643	2,669	2,680	2,705	2,270
AFUDC Equity	2,458	3,627	5,441	5,628	5,893	5,247	5,367	6,816	7,985	9,317	10,612	10,346	10,264	11,097	11,942	10,850	9,815	7,330	4,719	4,775	4,823	4,860	4,887	4,102
Closures to Plant	(372,760)	(343,014)	(1,540,377)	(370,069)	(292,886)	(739,928)	-	-	-	-	-	(938,780)	(12,300)	-	-	-	(1,313,768)	(10)	(17,119,133)	-	-	-	-	(476,914)
<b>Gas Intangible CWIP</b>	<b>900,930</b>	<b>1,090,770</b>	<b>1,539,040</b>	<b>1,528,277</b>	<b>1,895,947</b>	<b>2,163,293</b>	<b>1,793,368</b>	<b>2,209,038</b>	<b>2,821,294</b>	<b>3,014,897</b>	<b>3,405,064</b>	<b>2,825,804</b>	<b>3,148,003</b>	<b>3,472,443</b>	<b>3,791,595</b>	<b>2,740,940</b>	<b>2,909,649</b>	<b>1,355,687</b>	<b>1,373,822</b>	<b>1,387,562</b>	<b>1,401,378</b>	<b>1,408,928</b>	<b>1,416,520</b>	<b>374,600</b>
<b>Gas Transmission Plant</b>																								
CWIP Beginning Balance	4,419,393	4,544,747	3,827,645	4,373,036	6,357,288	6,357,288	4,137,468	6,766,318	8,129,574	1,165,614	1,274,244	1,165,614	1,210,543	1,198,840	1,235,436	1,334,399	1,568,265	2,117,251	2,547,566	2,838,496	3,426,471	3,972,520	3,720,920	3,724,660
CWIP Expenditures	582,243	(694,305)	522,425	1,264,307	398,896	2,869,122	2,960,571	3,010,403	2,086,314	562,159	87,192	21,390	53,000	30,000	92,000	226,000	538,000	716,000	775,000	734,000	669,000	661,000	302,000	143,000
AFUDC Debt	9,760	9,584	6,477	11,072	12,171	11,513	11,131	15,551	2,486	2,402	2,402	2,257	2,350	2,402	2,402	2,558	4,574	5,303	5,048	7,143	7,429	7,205	4,232	7,646
AFUDC Equity	13,638	12,706	17,125	19,525	20,903	19,773	18,017	25,127	17,024	4,024	2,917	3,887	4,079	4,246	4,482	5,063	6,429	9,581	10,928	12,906	13,423	13,019	7,646	7,646
Closures to Plant	(480,277)	(44,536)	(636)	261,238	(3,860)	(5,120,229)	(360,859)	(1,517,293)	(8,739,761)	(677,300)	(48,600)	(88,719)	-	-	-	-	(298,523)	(488,955)	(163,020)	(143,000)	(933,452)	(318,484)	(3,275,895)	-

Functional Class	2023												2024											
	January	February	March	April	May	June	July	August	September	October	November	December	January	February	March	April	May	June	July	August	September	October	November	December
<b>Gas Distribution Plant</b>																								
Gross Plant Beginning Balance	1,663,809,738	1,667,905,968	1,677,769,805	1,675,205,819	1,677,403,177	1,683,266,624	1,695,699,103	1,721,415,962	1,742,641,884	1,757,439,427	1,769,722,233	1,785,202,739	1,791,147,536	1,798,481,910	1,802,867,052	1,808,215,646	1,813,620,406	1,822,209,112	1,832,547,020	1,842,816,571	1,854,469,281	1,866,077,791	1,877,579,360	1,887,016,886
Plant Additions	4,117,405	10,209,003	4,496,507	2,492,350	7,871,070	13,024,546	28,108,534	21,609,596	15,185,218	12,670,480	15,868,181	6,332,471	8,198,706	5,249,473	6,212,925	6,289,091	9,453,037	11,202,239	11,133,882	12,517,042	12,472,841	12,365,900	10,301,857	10,620,232
Retirements	(21,170)	(345,165)	(7,060,493)	(294,351)	(862,067)	(862,067)	(387,675)	(387,675)	(387,675)	(387,675)	(387,675)	(387,675)	(864,331)	(864,331)	(864,331)	(864,331)	(864,331)	(864,331)	(864,331)	(864,331)	(864,331)	(864,331)	(864,331)	(864,331)
Transfers & Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Gas Distribution Plant</b>	<b>1,687,905,968</b>	<b>1,677,769,805</b>	<b>1,675,205,819</b>	<b>1,677,403,177</b>	<b>1,683,266,624</b>	<b>1,695,699,103</b>	<b>1,721,415,962</b>	<b>1,742,641,884</b>	<b>1,757,439,427</b>	<b>1,769,722,233</b>	<b>1,785,202,739</b>	<b>1,791,147,536</b>	<b>1,798,481,910</b>	<b>1,802,867,052</b>	<b>1,808,215,646</b>	<b>1,813,620,406</b>	<b>1,822,209,112</b>	<b>1,832,547,020</b>	<b>1,842,816,571</b>	<b>1,854,469,281</b>	<b>1,866,077,791</b>	<b>1,877,579,360</b>	<b>1,887,016,886</b>	<b>1,896,772,787</b>
<b>Gas Other Storage Plant</b>																								
Gross Plant Beginning Balance	86,528,773	86,772,810	86,801,832	87,001,699	86,865,879	89,966,961	90,579,962	91,050,497	92,608,509	93,837,234	97,956,044	98,164,417	98,165,872	112,183,255	113,834,444	115,831,189	115,875,880	117,089,741	117,471,062	117,549,451	117,813,604	118,458,206	118,469,362	
Plant Additions	244,037	29,022	199,867	(135,621)	3,131,082	583,031	470,506	1,558,012	1,228,725	135,999	3,962,810	208,173	1,655	14,017,384	1,651,189	1,996,745	44,691	1,213,861	381,351	78,359	364,152	544,602	11,187	234,508
Retirements	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers & Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Gas Other Storage Plant</b>	<b>86,772,810</b>	<b>86,801,832</b>	<b>87,001,699</b>	<b>86,865,879</b>	<b>89,966,961</b>	<b>90,579,962</b>	<b>91,050,497</b>	<b>92,608,509</b>	<b>93,837,234</b>	<b>97,956,044</b>	<b>98,164,417</b>	<b>98,165,872</b>	<b>112,183,255</b>	<b>113,834,444</b>	<b>115,831,189</b>	<b>115,875,880</b>	<b>117,089,741</b>	<b>117,471,062</b>	<b>117,549,451</b>	<b>117,813,604</b>	<b>118,458,206</b>	<b>118,469,362</b>	<b>118,703,900</b>	<b>118,703,900</b>
<b>Gas General Plant</b>																								
Gross Plant Beginning Balance	94,734,320	95,586,635	95,774,608	96,507,028	97,045,795	97,220,741	101,707,329	107,040,005	110,884,081	115,605,025	120,150,395	122,697,885	125,968,757	126,464,772	127,357,165	128,648,667	130,155,796	131,893,526	134,280,340	136,343,279	139,171,041	141,613,142	144,622,282	146,893,870
Plant Additions	852,315	187,973	772,783	338,706	174,847	4,485,588	2,486,988	3,844,076	4,773,944	4,452,370	2,547,460	2,960,872	1,088,014	862,363	1,291,502	1,587,129	1,737,731	2,386,813	2,082,939	2,257,762	2,442,101	3,009,139	2,271,589	3,295,790
Retirements	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers & Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Gas General Plant</b>	<b>95,586,635</b>	<b>95,774,608</b>	<b>96,507,028</b>	<b>97,045,795</b>	<b>97,220,741</b>	<b>101,707,329</b>	<b>107,040,005</b>	<b>110,884,081</b>	<b>115,605,025</b>	<b>120,150,395</b>	<b>122,697,885</b>	<b>125,968,757</b>	<b>126,464,772</b>	<b>127,357,165</b>	<b>128,648,667</b>	<b>130,155,796</b>	<b>131,893,526</b>	<b>134,280,340</b>	<b>136,343,279</b>	<b>139,171,041</b>	<b>141,613,142</b>	<b>144,622,282</b>	<b>146,893,870</b>	<b>150,189,660</b>
<b>Gas Manufactured Production Plant</b>																								
Gross Plant Beginning Balance	62,437,650	63,510,461	66,084,302	66,294,497	66,326,100	66,294,718	65,638,766	66,073,219	67,688,725	67,850,548	67,850,548	67,850,548	68,297,235	68,297,235	68,297,235	68,297,235	68,297,235	68,297,235	68,297,235	68,297,235	68,297,235	68,297,235	68,297,235	68,297,235
Plant Additions	1,072,811	2,573,841	210,195	31,064	(31,362)	(655,952)	434,453	1,585,506	176,363	80,490	-	371,657	-	-	-	-	-	-	-	-	-	-	-	-
Retirements	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers & Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Gas Manufactured Production Plant</b>	<b>63,510,461</b>	<b>66,084,302</b>	<b>66,294,497</b>	<b>66,326,100</b>	<b>66,294,718</b>	<b>65,638,766</b>	<b>66,073,219</b>	<b>67,688,725</b>	<b>67,850,548</b>	<b>67,850,548</b>	<b>67,850,548</b>	<b>68,297,235</b>	<b>68,297,235</b>	<b>68,297,235</b>	<b>68,297,235</b>	<b>68,297,235</b>	<b>68,297,235</b>	<b>68,297,235</b>	<b>68,297,235</b>	<b>68,297,235</b>	<b>68,297,235</b>	<b>68,297,235</b>	<b>68,297,235</b>	<b>68,297,235</b>
<b>Gas Intangible Plant</b>																								
Gross Plant Beginning Balance	23,949,174	24,321,934	24,664,948	26,205,325	26,575,394	26,868,280	27,180,617	27,890,548	27,890,548	27,890,548	27,890,548	27,890,548	27,890,548	28,829,336	28,841,636	28,853,936	28,853,936	30,167,702	31,886,845	31,886,845	31,886,845	31,886,845	31,886,845	31,886,845
Plant Additions	372,760	343,014	1,540,377	370,069	292,886	312,338	709,928	-	-	-	-	938,790	12,300	12,300	-	1,313,766	10	1,719,133	-	-	-	-	-	476,914
Retirements	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers & Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Gas Intangible Plant</b>	<b>24,321,934</b>	<b>24,664,948</b>	<b>26,205,325</b>	<b>26,575,394</b>	<b>26,868,280</b>	<b>27,180,617</b>	<b>27,890,548</b>	<b>27,890,548</b>	<b>27,890,548</b>	<b>27,890,548</b>	<b>27,890,548</b>	<b>28,829,336</b>	<b>28,841,636</b>	<b>28,853,936</b>	<b>28,853,936</b>	<b>30,167,702</b>	<b>30,167,712</b>	<b>31,886,845</b>	<b>31,886,845</b>	<b>31,886,845</b>	<b>31,886,845</b>	<b>31,886,845</b>	<b>31,886,845</b>	<b>32,363,759</b>
<b>Gas Transmission Plant</b>																								
Gross Plant Beginning Balance	125,551,182	126,031,459	126,075,995	126,076,631	125,815,393	125,819,253	130,939,482	131,210,606	132,638,154	141,688,170	142,275,725	142,234,580	142,243,553	142,192,020	142,140,487	142,088,958	142,037,422	141,985,889	142,232,880	142,680,302	142,781,769	142,883,237	143,765,157	144,032,108
Plant Additions	480,277	44,536	636	(261,238)	3,800	5,120,229	360,869	1,517,293	9,139,761	677,300	48,600	98,718	37,000	12,300	-	-	-	-	-	-	-	-	-	-
Retirements	-	-	-	-	-	-	-	-	(89,745)	(89,745)	(89,745)	(89,745)	(89,745)	(51,533)	(51,533)	(51,533)	(51,533)	(51,533)	(51,533)	(51,533)	(51,533)	(51,533)	(51,533)	(51,533)
Transfers & Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Gas Transmission Plant</b>	<b>126,031,459</b>	<b>126,075,995</b>	<b>126,076,631</b>	<b>125,815,393</b>	<b>125,819,253</b>	<b>130,939,482</b>	<b>131,210,606</b>	<b>132,638,154</b>	<b>141,688,170</b>	<b>142,275,725</b>	<b>142,234,580</b>	<b>142,243,553</b>	<b>142,192,020</b>	<b>142,140,487</b>	<b>142,088,958</b>	<b>142,037,422</b>	<b>141,985,889</b>	<b>142,232,880</b>	<b>142,680,302</b>	<b>142,781,769</b>	<b>142,883,237</b>	<b>143,765,157</b>	<b>144,032,108</b>	<b>147,296,441</b>
<b>Total Gas Utility</b>	<b>2,064,129,267</b>	<b>2,077,171,491</b>	<b>2,077,990,999</b>	<b>2,080,031,738</b>	<b>2,089,466,578</b>	<b>2,111,745,289</b>	<b>2,144,684,836</b>	<b>2,175,331,900</b>	<b>2,204,358,491</b>	<b>2,221,937,710</b>	<b>2,243,907,371</b>	<b>2,254,048,633</b>	<b>2,262,443,444</b>	<b>2,281,699,130</b>	<b>2,289,039,881</b>	<b>2,300,105,749</b>	<b>2,310,165,476</b>	<b>2,326,067,182</b>	<b>2,341,265,446</b>	<b>2,355,924,153</b>	<b>2,370,430,393</b>	<b>2,386,367,614</b>	<b>2,429,628,308</b>	<b>2,450,425,817</b>
<b>Common Intangible Plant</b>																								
Gross Plant Beginning Balance	667,364,207	669,828,606	671,852,140	675,974,977	680,482,850	684,517,809	705,592,230	754,567,266	758,369,251	773,997,551	776,089,414	779,729,240	838,170,737	840,244,242	843,855,185	864,863,187	867,065,729	868,160,945	873,012,279	873,213,362	873,384,282	877,698,967	879,878,973	881,903,007
Plant Additions	2,484,398	1,623,535	4,322,857	4,507,873	4,054,659	21,054,421	48,975,036	3,987,985	15,638,300	4,091,864	1,639,626	58,461,497	2,073,505	3,670,863	21,008,002	2,202,562	1,999,220	4,851,330	201,083	170,320	4,314,685	2,180,069	2,025,035	3,241,931
Retirements	-	-	-	-	-	-	-	-	-	-	-	-	-</											

[illegible]

Functional Class	2020												2020											
	January	February	March	April	May	June	July	August	September	October	November	December	January	February	March	April	May	June	July	August	September	October	November	December
Book Removals	-	-	-	-	-	-	(126,203)	(2,396)	(37,435)	(2,047)	(65,696)	(245,240)	(1,105)	(887)	(710)	(568)	(455)	(20,364)	(291)	(233)	(168)	(53,041)	(119)	(240,095)
Gain/Loss	-	-	-	-	-	-	-	-	-	-	-	-	1	-	-	-	-	-	-	-	-	-	-	-
Salvage	-	-	-	-	-	-	(514)	206	72	25	9	3	0	0	0	0	0	0	-	-	-	-	-	-
Transfers & Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gas Transmission Plant - MN	31,416,928	31,687,990	31,757,081	31,925,893	32,084,400	32,266,100	32,227,321	32,314,583	32,372,485	32,472,217	32,508,716	32,365,644	32,503,656	32,641,820	32,780,084	32,918,443	33,056,640	33,175,490	33,314,624	33,454,276	33,694,131	33,682,117	33,824,249	33,728,795
Gas Transmission Plant - MN RWP	212,073	216,540	230,142	261,917	269,990	251,844	192,703	279,175	236,420	311,980	249,485	4,938	5,834	5,949	9,238	23,669	61,215	90,851	141,560	201,327	246,140	239,100	259,990	28,885
Total Gas Transmission - MN including RWP	31,296,254	31,371,950	31,526,939	31,663,960	31,624,410	32,044,305	32,034,600	32,035,098	32,074,066	32,160,236	32,269,201	32,360,798	32,487,822	32,635,872	32,770,856	32,894,774	32,995,626	33,084,699	33,173,664	33,252,951	33,340,961	33,443,017	33,594,309	33,699,871



Functional Class	2023												2024											
	January	February	March	April	May	June	July	August	September	October	November	December	January	February	March	April	May	June	July	August	September	October	November	December
<b>Gas Distribution Plant</b>																								
RWIP Beginning Balance	4,829,504	4,882,311	5,251,810	5,293,887	5,294,042	5,444,909	5,223,639	1,624,809	1,759,426	1,846,970	1,489,142	826,304	629,397	506,934	197,055	184,461	208,729	261,791	303,580	323,719	352,615	372,850	374,898	359,366
RWIP Expenditures	76,125	401,483	170,418	185,428	185,428	440,626	613,447	440,626	630,156	465,642	356,821	229,461	98,918	178,000	98,000	165,000	200,000	370,000	419,000	378,000	413,000	380,000	360,000	262,000
RWIP Closings	(23,318)	(31,983)	(128,341)	(185,273)	(462,579)	(661,886)	(4,265,037)	(465,539)	(378,088)	(714,648)	(892,299)	(295,825)	(300,462)	(407,880)	(177,594)	(175,731)	(316,938)	(377,210)	(357,861)	(384,105)	(359,754)	(357,953)	(277,531)	(232,854)
<b>Gas Distribution RWIP</b>	<b>4,882,311</b>	<b>5,251,810</b>	<b>5,293,887</b>	<b>5,294,042</b>	<b>5,444,909</b>	<b>5,223,639</b>	<b>1,624,809</b>	<b>1,759,426</b>	<b>1,846,970</b>	<b>1,489,142</b>	<b>826,304</b>	<b>629,397</b>	<b>506,934</b>	<b>197,055</b>	<b>184,461</b>	<b>208,729</b>	<b>261,791</b>	<b>303,580</b>	<b>323,719</b>	<b>352,615</b>	<b>372,850</b>	<b>374,898</b>	<b>359,366</b>	<b>298,483</b>
<b>Gas Other Storage Plant</b>																								
RWIP Beginning Balance	750,649	1,533,668	1,569,569	1,580,421	1,678,004	1,761,414	1,771,872	700,319	809,862	675,012	875,418	1,063,411	1,175,850	1,362,416	1,265,927	1,417,009	1,519,275	898,319	1,040,349	1,139,134	1,352,833	1,511,092	1,650,900	1,771,746
RWIP Expenditures	783,019	35,901	10,851	97,582	190,721	(96,866)	168,663	187,178	246,522	308,792	222,252	114,329	188,000	136,000	152,000	103,000	192,000	207,000	214,000	208,000	167,000	121,000	121,000	
RWIP Closings	-	-	2	-	(107,310)	107,323	(1,240,216)	(77,635)	(381,372)	(108,385)	(34,259)	(1,890)	(1,434)	(232,489)	(918)	(734)	(680,957)	(49,970)	(108,215)	(301)	(49,741)	(27,192)	(154)	(4,123)
<b>Gas Other Storage RWIP</b>	<b>1,533,668</b>	<b>1,569,569</b>	<b>1,580,421</b>	<b>1,678,004</b>	<b>1,761,414</b>	<b>1,771,872</b>	<b>700,319</b>	<b>809,862</b>	<b>675,012</b>	<b>875,418</b>	<b>1,063,411</b>	<b>1,175,850</b>	<b>1,362,416</b>	<b>1,265,927</b>	<b>1,417,009</b>	<b>1,519,275</b>	<b>898,319</b>	<b>1,040,349</b>	<b>1,139,134</b>	<b>1,352,833</b>	<b>1,511,092</b>	<b>1,650,900</b>	<b>1,771,746</b>	<b>1,888,633</b>
<b>Gas General Plant</b>																								
RWIP Beginning Balance	(707,482)	(719,467)	(719,467)	(833,415)	(830,886)	(820,373)	(870,526)	3,968	14,171	21,831	27,957	33,240	(6,895)	(2,584)	4,187	13,515	14,511	15,259	15,819	16,239	16,554	(709)	(532)	(399)
RWIP Expenditures	(11,985)	-	(113,947)	2,528	10,513	(50,153)	14,211	14,580	14,595	14,636	12,060	9,873	7,000	8,000	14,000	6,000	8,000	9,000	8,000	11,000	9,000	12,000	8,000	8,000
RWIP Closings	-	-	-	-	-	-	860,283	(4,377)	(6,935)	(8,710)	(6,777)	(50,008)	(2,689)	(1,229)	(4,672)	(5,004)	(7,253)	(8,440)	(7,580)	(10,685)	(26,264)	(11,823)	(7,867)	(7,900)
<b>Gas General RWIP</b>	<b>(719,467)</b>	<b>(719,467)</b>	<b>(833,415)</b>	<b>(830,886)</b>	<b>(820,373)</b>	<b>(870,526)</b>	<b>3,968</b>	<b>14,171</b>	<b>21,831</b>	<b>27,957</b>	<b>33,240</b>	<b>(6,895)</b>	<b>(2,584)</b>	<b>4,187</b>	<b>13,515</b>	<b>14,511</b>	<b>15,259</b>	<b>15,819</b>	<b>16,239</b>	<b>16,554</b>	<b>(709)</b>	<b>(532)</b>	<b>(399)</b>	<b>(299)</b>
<b>Gas Manufactured Production Plant</b>																								
RWIP Beginning Balance	3,095,306	3,250,664	3,635,771	3,646,205	3,682,659	3,601,455	3,613,261	2,307,349	2,346,788	2,394,271	1,811,178	474,211	205,879	406,025	602,025	800,025	1,005,025	1,163,025	1,320,025	1,477,025	1,286,100	1,440,100	1,619,100	1,806,905
RWIP Expenditures	155,358	385,124	10,434	36,454	(81,205)	11,806	(13,365)	40,365	47,483	(108,145)	67,993	55,863	192,000	196,000	198,000	205,000	158,000	157,000	157,000	154,000	154,000	179,000	179,000	158,000
RWIP Closings	-	(171)	(0)	-	(0)	-	(1,292,547)	(926)	-	(474,948)	(1,404,960)	(324,195)	8,146	-	-	-	-	-	-	(344,926)	-	-	8,806	-
<b>Gas Manufactured Production RWIP</b>	<b>3,250,664</b>	<b>3,635,771</b>	<b>3,646,205</b>	<b>3,682,659</b>	<b>3,601,455</b>	<b>3,613,261</b>	<b>2,307,349</b>	<b>2,346,788</b>	<b>2,394,271</b>	<b>1,811,178</b>	<b>474,211</b>	<b>205,879</b>	<b>406,025</b>	<b>602,025</b>	<b>800,025</b>	<b>1,005,025</b>	<b>1,163,025</b>	<b>1,320,025</b>	<b>1,477,025</b>	<b>1,286,100</b>	<b>1,440,100</b>	<b>1,619,100</b>	<b>1,806,905</b>	<b>1,964,905</b>
<b>Gas Transmission Plant</b>																								
RWIP Beginning Balance	200,400	215,299	218,665	229,864	264,996	272,893	224,747	195,606	282,078	301,333	314,884	252,370	4,938	5,834	5,948	9,238	23,669	61,215	90,851	141,560	201,327	248,140	239,100	259,980
RWIP Expenditures	14,899	3,366	11,199	35,133	7,596	(48,146)	97,576	88,661	56,619	15,573	3,175	710	2,000	1,900	4,000	15,000	38,000	50,000	51,000	60,000	47,000	44,000	21,000	9,000
RWIP Closings	-	-	-	-	-	-	(126,717)	(2,189)	(37,363)	(2,022)	(65,690)	(248,142)	(1,104)	(886)	(710)	(568)	(455)	(20,364)	(291)	(233)	(186)	(53,041)	(119)	(240,095)
<b>Gas Transmission RWIP</b>	<b>215,299</b>	<b>218,665</b>	<b>229,864</b>	<b>264,996</b>	<b>272,893</b>	<b>224,747</b>	<b>195,606</b>	<b>282,078</b>	<b>301,333</b>	<b>314,884</b>	<b>252,370</b>	<b>4,938</b>	<b>5,834</b>	<b>5,948</b>	<b>9,238</b>	<b>23,669</b>	<b>61,215</b>	<b>90,851</b>	<b>141,560</b>	<b>201,327</b>	<b>248,140</b>	<b>239,100</b>	<b>259,980</b>	<b>28,885</b>
<b>Total Gas Utility</b>	<b>9,162,474</b>	<b>9,956,349</b>	<b>9,916,963</b>	<b>10,088,815</b>	<b>10,260,298</b>	<b>9,962,994</b>	<b>4,832,051</b>	<b>5,212,324</b>	<b>5,239,416</b>	<b>4,518,580</b>	<b>2,649,536</b>	<b>2,009,169</b>	<b>2,278,625</b>	<b>2,075,142</b>	<b>2,424,248</b>	<b>2,771,210</b>	<b>2,399,608</b>	<b>2,770,624</b>	<b>3,097,677</b>	<b>3,209,429</b>	<b>3,571,474</b>	<b>3,883,465</b>	<b>4,197,599</b>	<b>4,180,597</b>
<b>Common General Plant</b>																								
RWIP Beginning Balance	5,336,010	5,624,289	5,907,673	6,065,525	6,239,017	6,556,847	6,710,091	6,079,658	6,069,542	5,650,364	5,644,283	5,655,807	2,194,704	777,226	712,843	453,338	464,114	490,619	511,025	532,570	476,097	478,661	489,192	507,816
RWIP Expenditures	288,279	263,385	157,852	173,491	317,630	153,244	43,375	39,772	26,572	23,900	34,714	34,395	17,500	12,500	17,500	17,750	32,017	24,767	25,000	22,500	22,500	17,500	20,000	10,983
RWIP Closings	-	-	-	-	-	-	(673,807)	(48,888)	(445,750)	(29,981)	(23,190)	(3,495,498)	(1,434,978)	(76,883)	(277,005)	(6,975)	(5,512)	(4,361)	(3,455)	(78,974)	(19,938)	(6,969)	(1,376)	(1,096)
<b>Common General RWIP</b>	<b>5,624,289</b>	<b>5,907,673</b>	<b>6,065,525</b>	<b>6,239,017</b>	<b>6,556,847</b>	<b>6,710,091</b>	<b>6,079,658</b>	<b>6,069,542</b>	<b>5,650,364</b>	<b>5,644,283</b>	<b>5,655,807</b>	<b>2,194,704</b>	<b>777,226</b>	<b>712,843</b>	<b>453,338</b>	<b>464,114</b>	<b>490,619</b>	<b>511,025</b>	<b>532,570</b>	<b>476,097</b>	<b>478,661</b>	<b>489,192</b>	<b>507,816</b>	<b>517,704</b>
<b>Common Intangible Plant</b>																								
RWIP Beginning Balance	-	-	-	-	-	-	(3,416,616)	(3,416,616)	(3,416,616)	(3,416,616)	(3,416,616)	-	-	-	-	-	-	-	-	-	-	-	-	-
RWIP Expenditures	-	-	-	-	-	(3,416,616)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
RWIP Closings	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Common General RWIP</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(3,416,616)</b>	<b>(3,416,616)</b>	<b>(3,416,616)</b>	<b>(3,416,616)</b>	<b>(3,416,616)</b>	<b>(3,416,616)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Common Utility</b>	<b>5,624,289</b>	<b>5,907,673</b>	<b>6,065,525</b>	<b>6,239,017</b>	<b>6,556,847</b>	<b>3,293,475</b>	<b>2,663,042</b>	<b>2,652,926</b>	<b>2,233,748</b>	<b>5,644,283</b>	<b>5,655,807</b>	<b>2,194,704</b>	<b>777,226</b>	<b>712,843</b>	<b>453,338</b>	<b>464,114</b>	<b>490,619</b>	<b>511,025</b>	<b>532,570</b>	<b>476,097</b>	<b>478,661</b>	<b>489,192</b>	<b>507,816</b>	<b>517,704</b>
<b>Total Gas and Common Utility</b>	<b>14,786,763</b>	<b>15,864,022</b>	<b>15,982,488</b>	<b>16,327,832</b>	<b>16,817,145</b>	<b>13,256,468</b>	<b>7,495,093</b>	<b>7,865,251</b>	<b>7,473,164</b>	<b>10,162,863</b>	<b>8,305,343</b>	<b>4,203,872</b>	<b>3,055,851</b>	<b>2,787,985</b>	<b>2,877,587</b>	<b>3,235,324</b>	<b>2,890,227</b>	<b>3,281,649</b>	<b>3,630,248</b>	<b>3,685,525</b>	<b>4,050,135</b>	<b>4,372,657</b>	<b>4,705,415</b>	<b>4,698,300</b>
<b>Footnotes:</b>																								
(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.																								
<b>Gas Distribution Plant - MN</b>																								
RWIP Beginning Balance	4,670,808	4,722,090	5,075,935	5,106,207	5,092,089	5,210,632	4,958,647	1,508,689	1,586,157	1,575,295	1,163,010	606,281	421,985	298,789	179,907	179,063	202,051	251,204	290,055	308,672	334,792	353,051	368,942	354,022
RWIP Expenditures	73,400	384,496	156,395	169,728	545,496	384,560	592,667	515,523	317,688	261,213	295,094	91,122	151,000	80,000	140,000	176,000	335,000	381,000	345,000	371,000	342,000	312,000	251,000	145,000
RWIP Closings	(22,117)	(30,652)	(126,093)	(183,646)	(426,954)	(616,345)	(4,042,625)	(438,055)	(236,550)	(673,498)	(781,822)	(275,418)	(274,197)	(196,882)	(140,844)	(153,012)	(285,847)	(342,149)	(326,383)	(344,880)	(323,741)	(296,109)	(245,920)	(202,

	January	February	March	April	May	June	July	August	September	October	November	December	Year-to-date
<b>2023</b>													
CWIP Beginning Balance	166,881,650	174,157,246	180,406,909	181,382,839	190,683,143	210,459,635	226,499,215	186,295,544	196,271,342	150,249,917	155,859,341	164,195,011	166,879,897
CWIP Expenditures	16,189,782	20,547,668	19,918,354	22,548,259	37,967,558	69,943,415	48,818,885	46,498,962	36,786,048	31,341,521	34,920,818	40,807,289	426,288,558
AFUDC Debt	296,974	305,197	236,203	301,638	255,665	346,101	346,824	321,802	280,128	231,218	236,419	194,486	3,352,656
AFUDC Equity	413,240	426,911	598,704	518,047	409,789	592,994	561,119	520,885	453,430	374,261	382,680	314,805	5,566,867
Closings to Plant	(9,624,401)	(15,030,113)	(19,777,330)	(14,067,640)	(18,856,521)	(54,842,929)	(89,930,499)	(37,365,852)	(83,541,031)	(26,337,576)	(27,204,246)	(114,303,999)	(510,882,138)
CWIP Ending Balance	174,157,246	180,406,909	181,382,839	190,683,143	210,459,635	226,499,215	186,295,544	196,271,342	150,249,917	155,859,341	164,195,011	91,207,593	89,090,195
<b>2024</b>													
CWIP Beginning Balance	91,207,593	107,514,288	107,910,279	106,237,231	119,312,329	134,806,880	142,338,229	160,255,193	177,254,357	180,598,535	197,499,578	182,472,890	91,207,593
CWIP Expenditures	27,232,488	25,042,842	36,634,085	26,912,535	30,971,537	32,771,511	32,287,834	32,753,429	31,752,678	35,553,410	31,398,545	41,889,774	385,200,668
AFUDC Debt	143,471	154,622	155,198	167,675	190,091	210,406	231,715	259,683	283,174	302,306	295,046	272,689	2,666,077
AFUDC Equity	259,225	279,375	280,416	302,958	343,460	380,165	418,667	469,200	511,645	546,212	533,095	492,700	4,817,116
Closings to Plant	(11,328,489)	(25,080,848)	(38,742,748)	(14,308,069)	(16,010,536)	(25,830,733)	(15,021,252)	(16,483,148)	(29,203,320)	(19,500,883)	(47,253,374)	(50,964,876)	(309,728,276)
CWIP Ending Balance	107,514,288	107,910,279	106,237,231	119,312,329	134,806,880	142,338,229	160,255,193	177,254,357	180,598,535	197,499,578	182,472,890	174,163,177	174,163,177

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

	2023 January	2023 February	2023 March	2023 April	2023 May	2023 June	2023 July	2023 August	2023 September	2023 October	2023 November	2023 December	2023 Year-to-date
<b>Berger</b>	<b>50,702,268</b>	<b>44,794,735</b>	<b>48,761,470</b>	<b>64,980,965</b>	<b>85,720,521</b>	<b>84,102,002</b>	<b>77,414,969</b>	<b>72,607,480</b>	<b>61,965,527</b>	<b>60,191,763</b>	<b>56,236,000</b>	<b>57,209,340</b>	<b>57,209,340</b>
CWIP Beginning Balance	49,568	41,979	29,871	45,779	54,377	57,033	76,080	74,303	66,267	59,210	56,415	55,160	666,042
CWIP Expenditures	69,327	58,720	80,955	78,623	93,390	97,250	122,856	120,271	107,263	95,840	91,316	89,285	1,105,095
AFUDC Debt	(5,209,883)	(12,123,012)	(5,002,823)	(2,188,508)	(10,242,451)	(20,598,156)	(27,278,143)	(23,996,773)	(24,148,732)	(14,738,148)	(16,324,360)	(7,586,066)	(169,437,054)
AFUDC Equity	29,289,540	25,351,134	22,397,367	24,380,735	32,490,482	42,860,260	42,051,001	38,707,484	36,303,740	30,982,764	30,095,881	28,118,000	29,289,540
Closings to Plant	25,351,134	22,397,367	24,380,735	32,490,482	42,860,260	42,051,001	38,707,484	36,303,740	30,982,764	30,095,881	28,118,000	28,604,670	28,604,670
CWIP Ending Balance	1,152,581	9,068,546	6,875,365	10,173,854	20,464,462	19,634,614	23,735,690	21,398,455	18,654,226	13,696,216	14,198,747	7,928,291	166,981,046
<b>Bhosale</b>	<b>2,975,993</b>	<b>2,597,172</b>	<b>5,113,001</b>	<b>4,471,314</b>	<b>4,901,530</b>	<b>6,206,329</b>	<b>2,120,529</b>	<b>1,834,575</b>	<b>1,557,440</b>	<b>1,504,427</b>	<b>1,312,795</b>	<b>1,850,542</b>	<b>1,850,542</b>
CWIP Beginning Balance	(263,027)	(322,219)	(296,550)	(394,627)	(5,150)	(475,804)	(2,591,113)	(971,978)	(1,864,175)	(1,865,020)	(600,111)	(1,430,823)	(11,080,597)
CWIP Expenditures	613,859	1,487,996	1,298,586	2,556,500	2,235,657	2,450,765	3,103,164	1,060,265	917,288	778,720	752,214	656,398	613,859
Closings to Plant	1,487,996	1,298,586	2,556,500	2,235,657	2,450,765	3,103,164	1,060,265	917,288	778,720	752,214	656,398	925,271	925,271
CWIP Ending Balance	1,137,164	132,808	1,554,465	73,783	220,258	1,128,203	548,213	829,001	1,725,608	1,838,514	504,295	1,699,696	11,392,009
<b>Haworth</b>	<b>98,995,539</b>	<b>100,856,947</b>	<b>102,430,239</b>	<b>99,873,881</b>	<b>103,073,875</b>	<b>95,643,008</b>	<b>92,743,989</b>	<b>97,806,456</b>	<b>30,313,786</b>	<b>25,839,904</b>	<b>29,468,118</b>	<b>27,572,361</b>	<b>25,453,210</b>
CWIP Beginning Balance	87,347	91,455	72,666	87,590	87,764	87,588	87,486	92,477	61,241	24,774	24,229	27,282	831,898
CWIP Expenditures	122,182	127,928	181,774	150,432	150,729	150,427	141,610	149,688	99,127	40,101	39,218	44,160	1,397,375
AFUDC Debt	(932,605)	(85,162)	(110,719)	(5,455,709)	(319,482)	(5,948,406)	(6,593,569)	(8,074,555)	(36,524,581)	(5,294,143)	(1,680,598)	(1,743,550)	(72,763,078)
AFUDC Equity	45,364,749	49,497,770	50,428,474	51,215,119	49,936,941	51,536,938	47,821,504	46,371,995	48,903,228	15,156,893	12,919,952	14,734,059	45,362,996
Closings to Plant	49,497,770	50,428,474	51,215,119	49,936,941	51,536,938	47,821,504	46,371,995	48,903,228	15,156,893	12,919,952	14,734,059	13,786,181	11,668,783
CWIP Ending Balance	4,856,096	796,483	642,924	3,939,508	1,680,987	1,994,957	4,914,963	10,363,624	2,617,879	2,992,327	3,431,259	724,230	38,955,236
<b>Remington</b>	<b>195,640,692</b>	<b>212,564,964</b>	<b>206,460,969</b>	<b>212,040,127</b>	<b>227,223,343</b>	<b>267,047,091</b>	<b>200,311,602</b>	<b>220,294,174</b>	<b>206,663,082</b>	<b>224,182,588</b>	<b>241,373,108</b>	<b>95,782,942</b>	<b>95,782,942</b>
CWIP Beginning Balance	160,059	171,763	133,665	168,269	113,524	201,480	183,258	155,022	152,621	147,234	155,775	112,045	1,854,715
CWIP Expenditures	221,731	240,263	335,975	288,992	165,670	345,317	296,653	250,927	247,040	238,321	252,146	181,361	3,064,397
AFUDC Debt	(3,218,886)	(2,499,720)	(14,367,237)	(6,028,797)	(8,289,438)	(27,820,564)	(53,467,674)	(4,322,547)	(21,003,543)	(4,440,265)	(8,599,178)	(103,543,560)	(257,601,409)
AFUDC Equity	91,613,501	97,820,346	106,282,482	103,230,485	106,020,064	113,611,672	133,523,546	100,155,801	110,147,087	103,331,541	112,091,294	120,686,554	91,613,501
Closings to Plant	97,820,346	106,282,482	103,230,485	106,020,064	113,611,672	133,523,546	100,155,801	110,147,087	103,331,541	112,091,294	120,686,554	47,891,471	47,891,471
CWIP Ending Balance	9,043,941	10,549,831	10,845,600	8,361,114	15,601,851	47,185,640	19,620,018	13,907,883	13,788,336	12,814,464	16,786,517	30,455,072	208,960,267

	2024	2024	2024	2024	2024	2024	2024	2024	2024	2024	2024	2024	2024
	January	February	March	April	May	June	July	August	September	October	November	December	Year-to-date
<b>Berger</b>	<b>66,630,579</b>	<b>48,302,584</b>	<b>56,553,211</b>	<b>63,869,911</b>	<b>71,667,841</b>	<b>81,208,365</b>	<b>91,626,869</b>	<b>101,236,704</b>	<b>109,992,855</b>	<b>116,155,000</b>	<b>59,567,960</b>	<b>47,224,741</b>	<b>47,224,741</b>
CWIP Beginning Balance	57,141	53,860	48,860	56,265	62,744	70,524	79,707	89,227	98,006	105,156	82,313	47,993	851,795
CWIP Expenditures	103,244	97,316	88,281	101,661	113,367	127,424	144,016	161,216	177,079	189,998	148,725	86,715	1,539,040
AFUDC Debt	(7,718,765)	(18,997,174)	(7,914,827)	(8,462,576)	(11,657,146)	(13,590,686)	(11,988,470)	(13,639,525)	(13,393,009)	(14,510,081)	(42,581,558)	(18,663,317)	(183,117,134)
AFUDC Equity	28,604,670	33,315,289	24,151,292	28,276,606	31,934,955	35,833,920	40,604,182	45,813,435	50,618,352	54,996,428	58,077,500	29,783,980	28,604,670
Closings to Plant	33,315,289	24,151,292	28,276,606	31,934,955	35,833,920	40,604,182	45,813,435	50,618,352	54,996,428	58,077,500	29,783,980	23,612,371	23,612,371
CWIP Ending Balance	12,269,000	9,682,000	11,903,000	11,963,000	15,380,000	18,163,000	16,974,000	18,194,000	17,496,000	17,296,000	14,057,000	12,357,000	175,734,000
<b>Bhosale</b>	<b>1,939,693</b>	<b>2,064,760</b>	<b>2,217,321</b>	<b>2,488,349</b>	<b>2,609,271</b>	<b>2,823,039</b>	<b>3,266,124</b>	<b>3,538,459</b>	<b>3,795,570</b>	<b>3,788,961</b>	<b>3,484,578</b>	<b>2,429,310</b>	<b>2,429,310</b>
CWIP Beginning Balance	(349,179)	(525,321)	(588,863)	(594,665)	(697,919)	(711,874)	(1,169,850)	(1,192,054)	(1,202,526)	(1,328,034)	(1,142,290)	(1,322,428)	(10,825,003)
CWIP Expenditures	925,271	969,847	1,032,380	1,108,660	1,244,174	1,304,636	1,411,519	1,633,062	1,769,229	1,897,785	1,894,481	1,742,289	925,271
Closings to Plant	969,847	1,032,380	1,108,660	1,244,174	1,304,636	1,411,519	1,633,062	1,769,229	1,897,785	1,894,481	1,742,289	1,214,655	1,214,655
CWIP Ending Balance	393,754	587,854	665,144	730,179	758,380	818,758	1,391,393	1,328,222	1,331,082	1,324,730	990,098	794,794	11,114,387
<b>Haworth</b>	<b>32,764,093</b>	<b>40,832,626</b>	<b>50,772,633</b>	<b>60,170,086</b>	<b>68,810,679</b>	<b>79,102,964</b>	<b>89,836,030</b>	<b>99,746,850</b>	<b>109,358,852</b>	<b>117,094,882</b>	<b>124,088,304</b>	<b>122,121,501</b>	<b>122,121,501</b>
CWIP Beginning Balance	29,056	34,383	41,883	50,379	58,600	67,046	76,812	86,369	95,505	103,686	110,546	112,847	867,112
CWIP Expenditures	52,498	62,124	75,675	91,026	105,880	121,139	138,785	156,054	172,561	187,341	199,737	203,894	1,566,715
AFUDC Debt	(269,436)	(354,733)	(457,962)	(757,836)	(1,995,409)	(747,608)	(1,079,057)	(880,981)	(804,557)	(765,504)	(743,572)	(5,003,822)	(13,860,476)
AFUDC Equity	13,786,181	16,382,046	20,416,313	25,386,317	30,085,043	34,405,339	39,551,482	44,918,015	49,873,425	54,679,426	58,547,441	62,044,152	13,786,181
Closings to Plant	16,382,046	20,416,313	25,386,317	30,085,043	34,405,339	39,551,482	44,918,015	49,873,425	54,679,426	58,547,441	62,044,152	61,060,751	61,060,751
CWIP Ending Balance	2,783,748	4,292,493	5,310,407	5,315,157	6,151,225	5,705,566	6,229,993	5,593,968	5,342,493	4,342,493	3,930,000	3,703,679	58,701,219
<b>Remington</b>	<b>113,694,212</b>	<b>124,620,589</b>	<b>102,931,296</b>	<b>112,096,312</b>	<b>126,525,969</b>	<b>121,542,090</b>	<b>135,781,362</b>	<b>149,986,702</b>	<b>138,049,792</b>	<b>157,960,314</b>	<b>177,804,939</b>	<b>176,550,802</b>	<b>176,550,802</b>
CWIP Beginning Balance	57,274	66,379	64,455	61,031	68,747	72,836	75,197	84,087	89,663	93,464	102,187	111,849	947,169
CWIP Expenditures	103,484	119,935	116,459	110,271	124,213	131,602	135,867	151,930	162,005	168,873	184,633	202,091	1,711,362
AFUDC Debt	(2,991,109)	(5,203,621)	(29,781,096)	(4,492,993)	(1,660,063)	(10,780,565)	(783,876)	(770,587)	(13,803,228)	(2,897,263)	(2,785,954)	(25,975,310)	(101,925,662)
AFUDC Equity	47,891,471	56,847,106	62,310,295	51,465,648	56,048,156	63,262,985	60,771,045	67,890,681	74,993,351	69,024,896	78,980,157	88,902,469	47,891,471
Closings to Plant	56,847,106	62,310,295	51,465,648	56,048,156	63,262,985	60,771,045	67,890,681	74,993,351	69,024,896	78,980,157	88,902,469	88,275,401	88,275,401
CWIP Ending Balance	11,785,986	10,480,495	18,755,534	8,904,198	8,681,932	8,084,188	7,692,449	7,637,240	7,583,104	12,590,187	12,421,447	25,034,301	139,651,061

	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023
	January	February	March	April	May	June	July	August	September	October	November	December	Year-to-date
<b>Berger</b>	<b>50,702,268</b>	<b>44,794,735</b>	<b>48,761,470</b>	<b>64,980,965</b>	<b>85,720,521</b>	<b>84,102,002</b>	<b>77,414,969</b>	<b>72,607,480</b>	<b>61,965,527</b>	<b>60,191,763</b>	<b>56,236,000</b>	<b>57,209,340</b>	<b>57,209,340</b>
<b>GUIC</b>	<b>5,673,616</b>	<b>6,153,491</b>	<b>7,750,055</b>	<b>15,520,743</b>	<b>24,359,611</b>	<b>31,384,007</b>	<b>20,962,522</b>	<b>20,256,099</b>	<b>4,677,879</b>	<b>2,968,249</b>	<b>2,744,543</b>	<b>1,541,451</b>	<b>1,541,451</b>
Gas Distribution Plant													
CWIP Beginning Balance	4,297,442	1,345,489	1,418,425	1,754,258	4,231,977	7,079,910	12,837,992	5,179,470	2,500,891	1,885,467	995,449	857,706	4,297,442
CWIP Expenditures	191,990	166,261	410,516	2,638,746	3,874,512	6,637,458	4,771,303	4,112,335	2,842,011	2,679,185	2,046,262	661,836	31,032,416
AFUDC Debt	6,915	792	87	2,732	6,620	12,682	18,647	7,398	3,843	2,290	1,181	698	63,885
AFUDC Equity	10,574	1,108	2,729	4,692	11,369	21,781	30,182	11,975	6,220	3,707	1,912	1,130	107,380
Closings to Plant	(3,161,433)	(95,225)	(77,498)	(168,451)	(1,044,569)	(913,840)	(12,478,654)	(6,810,288)	(3,467,498)	(3,575,199)	(2,187,099)	(1,178,307)	(35,158,060)
CWIP Ending Balance	1,345,489	1,418,425	1,754,258	4,231,977	7,079,910	12,837,992	5,179,470	2,500,891	1,885,467	995,449	857,706	343,063	343,063
Gas Transmission Plant													
CWIP Beginning Balance	1,141,795	1,491,319	1,658,321	2,120,769	3,528,394	5,099,895	2,854,011	5,301,791	7,627,158	453,472	488,675	514,566	1,141,795
CWIP Expenditures	380,330	161,436	453,196	1,393,185	1,549,194	2,848,438	2,786,850	2,381,467	1,520,643	375,789	23,225	9,290	13,883,043
AFUDC Debt	2,861	3,423	3,200	5,602	8,556	9,006	8,324	13,197	8,991	955	1,018	964	66,097
AFUDC Equity	4,002	4,788	7,498	9,621	14,694	15,467	13,474	21,361	14,553	1,546	1,647	1,560	110,214
Closings to Plant	(37,670)	(2,645)	(1,445)	(783)	(943)	(5,118,795)	(360,869)	(90,658)	(8,717,873)	(343,088)	-	(98,718)	(14,773,487)
CWIP Ending Balance	1,491,319	1,658,321	2,120,769	3,528,394	5,099,895	2,854,011	5,301,791	7,627,158	453,472	488,675	514,566	427,662	427,662
<b>New Business</b>	<b>885,462</b>	<b>1,145,097</b>	<b>577,273</b>	<b>632,910</b>	<b>821,791</b>	<b>1,005,234</b>	<b>1,621,544</b>	<b>1,625,159</b>	<b>1,925,073</b>	<b>1,783,824</b>	<b>1,906,528</b>	<b>1,858,761</b>	<b>1,858,761</b>
Gas Distribution Plant													
CWIP Beginning Balance	599,581	442,731	572,548	288,637	316,455	410,896	502,617	810,772	812,579	962,536	891,912	953,264	599,581
CWIP Expenditures	2,283,425	2,505,088	3,292,005	1,405,231	3,191,709	3,245,707	5,191,327	2,405,478	1,963,116	2,035,375	2,958,950	1,623,114	32,100,524
AFUDC Debt	82	74	20	-	-	-	10	67	163	143	-	-	557
AFUDC Equity	114	103	84	-	-	-	15	108	264	231	-	-	919
Closings to Plant	(2,440,471)	(2,375,447)	(3,576,021)	(1,377,413)	(3,097,268)	(3,153,986)	(4,883,197)	(2,403,846)	(1,813,585)	(2,106,373)	(2,897,598)	(1,646,997)	(31,772,201)
CWIP Ending Balance	442,731	572,548	288,637	316,455	410,896	502,617	810,772	812,579	962,536	891,912	953,264	929,380	929,380
Gas Transmission Plant													
CWIP Expenditures	-	440	36	(259,701)	550	1,433	-	-	-	-	-	-	(257,242)
Closings to Plant	-	(440)	(36)	259,701	(550)	(1,433)	-	-	-	-	-	-	257,242
<b>Plants</b>	<b>29,585,785</b>	<b>25,348,481</b>	<b>27,600,183</b>	<b>31,134,284</b>	<b>27,546,940</b>	<b>28,795,582</b>	<b>30,678,319</b>	<b>30,056,499</b>	<b>35,100,661</b>	<b>39,437,092</b>	<b>40,113,746</b>	<b>43,634,662</b>	<b>43,634,662</b>
Gas General Plant													
CWIP Beginning Balance	49,589	49,589	49,589	49,589	49,589	49,805	217	219	220	221	9,525	28,628	49,589
CWIP Expenditures	-	-	-	-	216	(47,901)	839	-	-	10,450	19,000	19,000	1,603
AFUDC Debt	-	-	-	-	0	(531)	1	0	0	10	39	78	(402)
AFUDC Equity	-	-	-	-	0	(1,155)	1	1	1	17	63	126	(945)
Closings to Plant	-	-	-	-	-	-	(840)	-	-	(1,173)	-	-	(2,013)
CWIP Ending Balance	49,589	49,589	49,589	49,589	49,805	217	219	220	221	9,525	28,628	47,832	47,832
Gas Intangible Plant													
CWIP Expenditures	79,295	45,726	7,360	30,022	-	-	-	-	-	-	-	2,000	164,402
AFUDC Debt	-	-	-	-	-	-	-	-	-	-	-	1	1
AFUDC Equity	-	-	-	-	-	-	-	-	-	-	-	2	2
Closings to Plant	(79,295)	(45,726)	(7,360)	(30,022)	-	-	-	-	-	-	-	(2,003)	(164,405)
Gas Manufactured Production Plant													
CWIP Beginning Balance	9,552,895	9,543,848	7,197,368	7,699,670	8,785,861	9,004,093	9,101,797	8,089,792	7,103,935	7,713,663	5,741,414	6,908,223	9,552,895
CWIP Expenditures	1,016,870	185,658	670,750	1,074,777	140,316	(602,271)	(614,678)	568,877	746,402	(1,927,807)	1,132,918	916,589	3,308,402
AFUDC Debt	19,549	17,384	11,032	15,830	17,124	16,200	14,289	15,570	15,156	13,765	12,942	14,766	183,610
AFUDC Equity	27,346	24,318	30,715	27,188	29,410	27,823	22,837	25,202	24,533	22,282	20,949	23,902	306,503
Closings to Plant	(1,072,811)	(2,573,841)	(210,195)	(31,604)	31,382	655,952	(434,453)	(1,595,506)	(176,363)	(80,490)	-	(371,657)	(5,859,585)
CWIP Ending Balance	9,543,848	7,197,368	7,699,670	8,785,861	9,004,093	9,101,797	8,089,792	7,103,935	7,713,663	5,741,414	6,908,223	7,491,823	7,491,823
Gas Other Storage Plant													
CWIP Beginning Balance	5,605,458	5,199,456	5,427,284	6,050,833	6,731,692	4,719,572	5,295,776	7,249,149	7,924,094	9,836,446	13,967,607	13,120,022	5,605,458
CWIP Expenditures	(182,486)	235,709	797,909	517,403	1,097,310	1,143,528	2,390,348	2,192,229	3,093,566	4,203,500	3,061,997	1,292,556	19,843,568
AFUDC Debt	8,554	8,814	7,390	10,170	7,968	5,853	12,804	15,553	18,143	24,310	27,964	27,980	175,504
AFUDC Equity	11,966	12,328	18,117	17,466	13,684	9,854	20,726	25,175	29,368	39,350	45,264	45,290	288,589
Closings to Plant	(244,037)	(29,022)	(199,867)	135,821	(3,131,082)	(583,031)	(470,506)	(1,558,012)	(1,228,725)	(135,999)	(3,982,810)	(208,173)	(11,635,444)
CWIP Ending Balance	5,199,456	5,427,284	6,050,833	6,731,692	4,719,572	5,295,776	7,249,149	7,924,094	9,836,446	13,967,607	13,120,022	14,277,676	14,277,676
<b>Reliability</b>	<b>6,297,996</b>	<b>5,192,700</b>	<b>5,392,116</b>	<b>6,805,117</b>	<b>16,457,177</b>	<b>10,635,754</b>	<b>9,931,971</b>	<b>11,934,084</b>	<b>11,825,044</b>	<b>12,184,038</b>	<b>10,064,316</b>	<b>8,724,258</b>	<b>8,724,258</b>

	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023
	January	February	March	April	May	June	July	August	September	October	November	December	Year-to-date
<b>Gas Distribution Plant</b>													
CWIP Beginning Balance	2,604,629	2,735,467	2,120,102	1,899,897	2,111,850	6,337,542	4,455,383	4,290,757	5,251,589	4,963,379	5,296,473	4,227,869	2,604,629
CWIP Expenditures	(3,295,001)	6,196,249	216,681	568,660	5,215,682	(622,570)	2,555,313	3,160,381	2,967,653	1,739,282	1,669,672	836,797	21,208,799
AFUDC Debt	2,083	3,153	2,262	2,958	3,123	3,324	8,227	9,075	9,819	9,778	9,012	7,391	70,205
AFUDC Equity	2,003	4,411	6,018	5,081	5,328	5,708	13,317	14,689	15,893	15,828	14,587	11,964	114,826
Closings to Plant	3,421,754	(6,819,177)	(445,166)	(364,746)	(998,441)	(1,268,621)	(2,741,482)	(2,223,313)	(3,281,575)	(1,431,794)	(2,761,874)	(1,538,830)	(20,453,267)
CWIP Ending Balance	2,735,467	2,120,102	1,899,897	2,111,850	6,337,542	4,455,383	4,290,757	5,251,589	4,963,379	5,296,473	4,227,869	3,545,191	3,545,191
<b>Gas General Plant</b>													
CWIP Beginning Balance	259,771	232,084	293,887	466,306	928,071	1,525,681	481,679	118,184	100,272	89,019	79,045	68,537	259,771
CWIP Expenditures	12,047	67,461	274,690	468,132	605,819	3,103,083	2,795,950	2,901,420	2,904,405	2,842,895	2,200,940	1,765,785	19,942,627
AFUDC Debt	325	333	222	121	111	131	280	225	195	173	152	536	2,803
AFUDC Equity	454	465	591	207	191	226	454	364	316	280	246	867	4,660
Closings to Plant	(40,513)	(6,456)	(103,084)	(6,695)	(8,509)	(4,147,443)	(3,160,179)	(2,919,920)	(2,916,168)	(2,853,323)	(2,211,846)	(1,770,618)	(20,144,754)
CWIP Ending Balance	232,084	293,887	466,306	928,071	1,525,681	481,679	118,184	100,272	89,019	79,045	68,537	65,107	65,107
<b>Gas Intangible Plant</b>													
CWIP Beginning Balance	38,109	40,315	40,526	40,759	40,980	40,980	38,726	38,933	39,142	39,352	39,563	39,775	38,109
CWIP Expenditures	2,002	-	-	-	-	18	-	-	-	-	-	-	2,020
AFUDC Debt	85	88	66	81	-	(740)	79	80	80	81	81	81	62
AFUDC Equity	119	123	168	139	-	(1,532)	128	129	130	130	131	132	(202)
Closings to Plant	-	-	-	-	-	-	-	-	-	-	-	-	-
CWIP Ending Balance	40,315	40,526	40,759	40,980	40,980	38,726	38,933	39,142	39,352	39,563	39,775	39,989	39,989
<b>Gas Transmission Plant</b>													
CWIP Beginning Balance	551,340	141,131	141,834	289,095	321,658	324,386	342,089	518,111	576,039	820,772	676,938	695,977	551,340
CWIP Expenditures	30,572	41,452	145,203	25,763	3,213	15,943	173,721	305,260	240,997	64,870	15,367	12,100	1,074,461
AFUDC Debt	761	293	322	1,461	628	648	878	1,120	1,427	1,531	1,402	1,438	11,909
AFUDC Equity	1,065	410	890	3,018	1,078	1,113	1,422	1,813	2,309	2,478	2,270	2,327	20,192
Closings to Plant	(442,607)	(41,452)	846	2,320	(2,191)	-	-	(250,264)	-	(212,712)	-	-	(946,061)
CWIP Ending Balance	141,131	141,834	289,095	321,658	324,386	342,089	518,111	576,039	820,772	676,938	695,977	711,842	711,842
<b>Relocations</b>	<b>8,243,213</b>	<b>6,838,417</b>	<b>7,434,443</b>	<b>10,413,626</b>	<b>16,363,257</b>	<b>12,203,628</b>	<b>14,220,564</b>	<b>8,735,618</b>	<b>8,436,861</b>	<b>3,818,555</b>	<b>1,406,866</b>	<b>1,450,207</b>	<b>1,450,207</b>
<b>Gas Distribution Plant</b>													
CWIP Beginning Balance	1,554,173	1,288,689	1,471,512	1,740,180	3,222,579	7,344,026	5,256,366	6,260,301	4,367,809	4,218,431	1,909,277	703,433	1,554,173
CWIP Expenditures	487,546	296,882	363,833	1,892,449	5,710,856	3,607,527	3,139,043	2,601,870	1,514,534	1,024,159	723,077	552,670	21,914,447
AFUDC Debt	2,312	2,431	2,359	2,896	7,448	8,791	10,809	10,982	8,450	6,173	2,624	1,225	66,499
AFUDC Equity	3,234	3,401	5,563	4,464	12,828	15,098	17,496	17,776	13,677	9,992	4,247	1,984	109,758
Closings to Plant	(758,577)	(119,891)	(103,087)	(417,409)	(1,609,686)	(5,719,075)	(2,163,413)	(4,523,119)	(1,686,039)	(3,349,477)	(1,935,792)	(534,209)	(22,919,774)
CWIP Ending Balance	1,288,689	1,471,512	1,740,180	3,222,579	7,344,026	5,256,366	6,260,301	4,367,809	4,218,431	1,909,277	703,433	725,103	725,103
<b>Gas Transmission Plant</b>													
CWIP Beginning Balance	2,726,258	2,832,918	1,947,696	1,977,042	1,984,234	837,602	845,447	849,981	-	-	-	-	2,726,258
CWIP Expenditures	92,169	(897,683)	17,852	(3,484)	(1,154,237)	3,309	-	323,676	323,676	121,500	48,600	-	(1,124,622)
AFUDC Debt	6,041	5,195	2,912	3,929	2,799	1,669	1,731	1,036	-	-	-	-	25,312
AFUDC Equity	8,450	7,267	8,581	6,748	4,807	2,867	2,803	1,677	-	-	-	-	43,199
Closings to Plant	-	-	-	-	-	-	-	(1,176,371)	(323,676)	(121,500)	(48,600)	-	(1,670,147)
CWIP Ending Balance	2,832,918	1,947,696	1,977,042	1,984,234	837,602	845,447	849,981	-	-	-	-	-	-
<b>Safety</b>	<b>16,197</b>	<b>116,549</b>	<b>7,399</b>	<b>474,285</b>	<b>171,744</b>	<b>77,799</b>	<b>48</b>	<b>22</b>	<b>10</b>	<b>4</b>	<b>2</b>	<b>1</b>	<b>1</b>
<b>Gas Distribution Plant</b>													
CWIP Beginning Balance	3,022	6,073	53	53	210,164	23,711	11,443	24	11	5	2	1	3,022
CWIP Expenditures	13,757	7,671	15,034	257,619	150,320	82,870	436,407	399,530	415,502	411,150	173,662	17,000	2,380,522
Closings to Plant	(10,705)	(13,691)	(15,034)	(47,509)	(336,772)	(95,139)	(447,826)	(399,543)	(415,508)	(411,153)	(173,663)	(17,001)	(2,383,543)
CWIP Ending Balance	6,073	53	53	210,164	23,711	11,443	24	11	5	2	1	0	0
<b>Gas General Plant</b>													
CWIP Beginning Balance	305,478	2,025	58,221	3,646	26,979	62,161	27,456	-	-	-	-	-	305,478
CWIP Expenditures	40,066	56,196	210,300	165,051	79,004	218,041	109,267	45,932	121,721	115,868	125,077	219,554	1,506,077
Closings to Plant	(343,519)	-	(264,875)	(141,718)	(43,822)	(252,746)	(136,723)	(45,932)	(121,721)	(115,868)	(125,077)	(219,554)	(1,811,555)
CWIP Ending Balance	2,025	58,221	3,646	26,979	62,161	27,456	-	-	-	-	-	-	-
<b>Bhosale</b>	<b>2,975,993</b>	<b>2,597,172</b>	<b>5,113,001</b>	<b>4,471,314</b>	<b>4,901,530</b>	<b>6,206,329</b>	<b>2,120,529</b>	<b>1,834,575</b>	<b>1,557,440</b>	<b>1,504,427</b>	<b>1,312,795</b>	<b>1,850,542</b>	<b>1,850,542</b>
<b>Fleet Asset Replacements</b>	<b>2,729,447</b>	<b>2,558,637</b>	<b>3,316,138</b>	<b>2,430,870</b>	<b>2,823,656</b>	<b>2,821,149</b>	<b>2,120,529</b>	<b>1,834,575</b>	<b>1,557,440</b>	<b>1,504,427</b>	<b>1,312,795</b>	<b>1,850,542</b>	<b>1,850,542</b>

	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023
	January	February	March	April	May	June	July	August	September	October	November	December	Year-to-date
<b>Common General Plant</b>													
CWIP Beginning Balance	178,943	367,013	363,715	432,989	408,262	535,371	425,399	317,197	276,902	262,879	322,676	305,217	178,943
CWIP Expenditures	193,643	2,501	83,133	35,885	128,245	7,034	-	64,887	75,000	295,000	401,759	389,597	1,676,683
Closings to Plant	(5,573)	(5,799)	(13,859)	(60,612)	(1,136)	(117,007)	(108,201)	(105,183)	(89,023)	(235,203)	(419,218)	(185,022)	(1,345,834)
CWIP Ending Balance	367,013	363,715	432,989	408,262	535,371	425,399	317,197	276,902	262,879	322,676	305,217	509,792	509,792
<b>Gas General Plant</b>													
CWIP Beginning Balance	332,332	997,710	915,603	1,225,080	807,173	876,457	985,176	743,067	640,386	515,841	429,538	351,181	332,332
CWIP Expenditures	922,833	121,886	540,196	(123,178)	69,682	184,666	44,500	110,780	77,274	556,876	38,703	362,791	2,907,009
Closings to Plant	(257,454)	(203,993)	(230,720)	(294,729)	(398)	(75,947)	(286,608)	(213,462)	(201,819)	(643,179)	(117,060)	(298,493)	(2,823,863)
CWIP Ending Balance	997,710	915,603	1,225,080	807,173	876,457	985,176	743,067	640,386	515,841	429,538	351,181	415,479	415,479
<b>Fleet Asset Additions</b>	-	-	1,626,165	1,633,830	1,664,324	3,203,771	(0)	-	-	-	-	-	-
<b>Common General Plant</b>													
CWIP Beginning Balance	-	-	-	-	3,832	3,832	4,344	-	-	-	-	-	-
CWIP Expenditures	-	-	-	3,832	-	512	57,600	-	-	-	-	250,000	311,944
Closings to Plant	-	-	-	-	-	-	(61,944)	-	-	-	-	(250,000)	(311,944)
CWIP Ending Balance	-	-	-	3,832	3,832	4,344	-	-	-	-	-	-	-
<b>Gas General Plant</b>													
CWIP Beginning Balance	-	-	-	813,083	813,083	828,330	1,597,541	-	-	-	-	-	-
CWIP Expenditures	-	-	813,083	-	15,247	769,212	47,880	570,000	1,440,000	785,000	-	255,564	4,695,985
Closings to Plant	-	-	-	-	-	-	(1,645,421)	(570,000)	(1,440,000)	(785,000)	-	(255,564)	(4,695,985)
CWIP Ending Balance	-	-	813,083	813,083	828,330	1,597,541	-	-	-	-	-	-	-
<b>Garage Tools</b>	246,546	38,535	170,697	406,614	413,551	180,744	(0)	-	-	-	-	-	-
<b>Common General Plant</b>													
CWIP Beginning Balance	102,584	123,273	19,268	85,349	203,307	206,775	90,372	-	-	-	-	-	102,584
CWIP Expenditures	20,689	8,421	118,053	157,244	7,084	144,949	398,233	83,333	133,333	201,638	63,833	441,744	1,778,557
Closings to Plant	-	(112,427)	(51,972)	(39,285)	(3,616)	(261,352)	(488,605)	(83,333)	(133,333)	(201,638)	(63,833)	(441,744)	(1,881,141)
CWIP Ending Balance	123,273	19,268	85,349	203,307	206,775	90,372	-	-	-	-	-	-	-
<b>Fueling Infrastructure</b>	-	-	-	-	-	665	-	-	-	-	-	-	-
<b>Common General Plant</b>													
CWIP Beginning Balance	-	-	-	-	-	-	333	-	-	-	-	-	-
CWIP Expenditures	-	-	-	-	-	21,830	-	-	-	-	-	-	21,830
Closings to Plant	-	-	-	-	-	(21,497)	(333)	-	-	-	-	-	(21,830)
CWIP Ending Balance	-	-	-	-	-	333	-	-	-	-	-	-	-
<b>Haworth</b>	98,995,539	100,856,947	102,430,239	99,873,881	103,073,875	95,643,008	92,743,989	97,806,456	30,313,786	25,839,904	29,468,118	27,572,361	25,453,210
<b>ENTERPRISE SECURITY CAPITAL</b>	5,128,885	5,170,845	6,802,100	5,472,042	5,749,470	6,597,277	2,868,302	3,897,815	3,603,936	4,870,178	6,097,776	7,370,554	7,370,554
<b>Common General Plant</b>													
CWIP Beginning Balance	2,041,706	1,478,872	1,490,556	2,298,228	1,569,169	1,606,653	1,908,047	783,508	809,695	175,706	319,293	441,062	2,041,706
CWIP Expenditures	68,071	11,084	822,000	(731,728)	36,729	300,546	46,381	46,381	46,381	206,094	201,234	216,727	1,269,901
AFUDC Debt	738	250	881	982	278	365	319	313	177	22	15	11	4,351
AFUDC Equity	1,033	350	1,828	1,687	477	626	516	506	287	36	24	18	7,388
Closings to Plant	(632,676)	-	(17,038)	-	-	(143)	(1,171,754)	(21,012)	(680,836)	(62,565)	(79,504)	(124,669)	(2,790,198)
CWIP Ending Balance	1,478,872	1,490,556	2,298,228	1,569,169	1,606,653	1,908,047	783,508	809,695	175,706	319,293	441,062	533,148	533,148
<b>Common Intangible Plant</b>													
CWIP Beginning Balance	1,803,277	638,909	642,406	645,425	648,284	652,327	693,141	624,960	1,113,529	1,600,580	2,090,113	2,582,144	1,803,277
CWIP Expenditures	(1,166,628)	2,692	2,011	1,993	3,689	40,337	415,851	484,113	480,113	480,113	480,113	546,779	1,771,177
AFUDC Debt	1,597	336	144	319	131	175	825	1,702	2,649	3,598	4,551	5,561	21,587
AFUDC Equity	2,234	470	864	547	224	301	1,336	2,755	4,288	5,823	7,366	9,001	35,209
Closings to Plant	(1,572)	-	-	-	-	-	(486,193)	-	-	-	-	(17,039)	(504,804)
CWIP Ending Balance	638,909	642,406	645,425	648,284	652,327	693,141	624,960	1,113,529	1,600,580	2,090,113	2,582,144	3,126,446	3,126,446
<b>Gas Distribution Plant</b>													
CWIP Beginning Balance	408,286	422,179	427,896	432,833	493,887	590,511	671,768	-	-	-	-	-	408,286
CWIP Expenditures	11,728	3,501	2,469	58,556	93,702	77,854	2,000	2,000	2,000	2,000	2,000	2,000	259,810
AFUDC Debt	902	924	694	919	1,076	1,252	-	-	-	-	-	-	5,767
AFUDC Equity	1,262	1,292	1,774	1,579	1,847	2,150	-	-	-	-	-	-	9,905
Closings to Plant	-	-	-	-	-	-	(673,768)	(2,000)	(2,000)	(2,000)	(2,000)	(2,000)	(683,768)
CWIP Ending Balance	422,179	427,896	432,833	493,887	590,511	671,768	-	-	-	-	-	-	-

	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023
	January	February	March	April	May	June	July	August	September	October	November	December	Year-to-date
Gas General Plant													
CWIP Beginning Balance	263,558	24,483	24,564	24,564	24,682	25,243	25,683	25,683	25,683	25,683	25,683	25,683	263,558
CWIP Expenditures	7,812	82	59,680	23,960	99,702	637	92,374	92,374	92,374	92,374	92,374	92,374	746,115
AFUDC Debt	257	-	(22)	-	-	-	-	-	-	-	-	-	234
AFUDC Equity	359	-	43	-	-	-	-	-	-	-	-	-	403
Closings to Plant	(247,503)	-	(59,701)	(23,843)	(99,141)	(197)	(92,374)	(92,374)	(92,374)	(92,374)	(92,374)	(92,374)	(984,627)
CWIP Ending Balance	24,483	24,564	24,564	24,682	25,243	25,683	25,683	25,683	25,683	25,683	25,683	25,683	25,683
Other	13,085,798	9,321,789	6,594,829	8,659,570	5,750,909	4,206,860	2,425,917	2,415,176	2,407,657	2,402,393	2,398,709	2,396,130	2,396,130
Common General Plant													
CWIP Beginning Balance	3,513,194	5,085,753	2,792,245	1,013,068	1,940,945	2,812,791	2,035,867	1,145,395	1,140,025	1,136,265	1,133,633	1,131,791	3,513,194
CWIP Expenditures	1,572,559	(2,293,508)	(1,779,177)	927,878	871,845	(776,924)	-	-	-	-	-	-	(1,477,327)
Closings to Plant	-	-	-	-	-	-	(890,472)	(5,371)	(3,760)	(2,632)	(1,842)	(1,290)	(905,365)
CWIP Ending Balance	5,085,753	2,792,245	1,013,068	1,940,945	2,812,791	2,035,867	1,145,395	1,140,025	1,136,265	1,133,633	1,131,791	1,130,502	1,130,502
Common Intangible Plant													
CWIP Beginning Balance	(130,291)	(130,291)	(130,291)	(130,291)	(130,291)	(130,291)	(130,291)	(130,291)	(130,291)	(130,291)	(130,291)	(130,291)	(130,291)
CWIP Ending Balance	(130,291)	(130,291)	(130,291)	(130,291)	(130,291)	(130,291)	(130,291)	(130,291)	(130,291)	(130,291)	(130,291)	(130,291)	(130,291)
Gas Distribution Plant													
CWIP Beginning Balance	(51,335)	1,586,482	1,997,985	2,413,682	2,518,175	191,999	196,898	196,898	196,898	196,898	196,898	196,898	(51,335)
CWIP Expenditures	1,637,817	411,503	415,697	104,493	(2,326,175)	4,899	-	-	-	-	-	-	248,233
CWIP Ending Balance	1,586,482	1,997,985	2,413,682	2,518,175	191,999	196,898	196,898	196,898	196,898	196,898	196,898	196,898	196,898
Gas General Plant													
CWIP Beginning Balance	956	956	956	956	956	956	956	956	956	956	956	956	956
CWIP Ending Balance	956	956	956	956	956	956	956	956	956	956	956	956	956
Gas Manufactured Production Plant													
CWIP Beginning Balance	100,546	100,546	100,546	100,546	100,546	207,869	100,546	100,546	100,546	100,546	100,546	100,546	100,546
CWIP Expenditures	-	-	-	-	107,323	(107,323)	-	-	-	-	-	-	-
CWIP Ending Balance	100,546	100,546	100,546	100,546	207,869	100,546	100,546	100,546	100,546	100,546	100,546	100,546	100,546
Gas Other Storage Plant													
CWIP Beginning Balance	(100,546)	(100,546)	(100,546)	(100,546)	(100,546)	(207,869)	(100,546)	(100,546)	(100,546)	(100,546)	(100,546)	(100,546)	(100,546)
CWIP Expenditures	-	-	-	-	(107,323)	107,323	-	-	-	-	-	-	-
CWIP Ending Balance	(100,546)	(100,546)	(100,546)	(100,546)	(207,869)	(100,546)	(100,546)	(100,546)	(100,546)	(100,546)	(100,546)	(100,546)	(100,546)
Property Services Capital	80,780,856	86,364,313	89,033,309	85,742,269	91,573,496	84,838,871	87,449,770	91,493,465	24,302,193	18,567,333	20,971,633	17,805,678	15,686,526
Common General Plant													
CWIP Beginning Balance	37,514,629	40,389,658	43,181,387	44,515,885	42,870,365	45,785,978	42,404,750	43,714,031	45,738,266	12,144,493	9,278,516	10,481,799	37,512,875
CWIP Expenditures	2,714,271	2,654,096	1,122,697	3,554,485	2,901,469	2,333,691	4,358,357	9,738,756	1,997,011	2,211,746	2,655,538	(133,650)	36,108,466
AFUDC Debt	83,852	89,946	70,969	85,371	86,280	85,796	86,343	90,462	58,414	21,154	19,663	21,710	799,959
AFUDC Equity	117,293	125,816	177,265	146,619	148,180	147,350	139,759	146,427	94,552	34,242	31,827	35,141	1,344,471
Closings to Plant	(40,387)	(78,130)	(36,433)	(5,431,995)	(220,315)	(5,948,065)	(3,275,178)	(7,951,410)	(35,743,750)	(5,133,119)	(1,503,745)	(1,505,295)	(66,867,820)
CWIP Ending Balance	40,389,658	43,181,387	44,515,885	42,870,365	45,785,978	42,404,750	43,714,031	45,738,266	12,144,493	9,278,516	10,481,799	8,899,705	6,782,307
Gas General Plant													
CWIP Beginning Balance	770	770	770	770	770	770	14,685	10,854	8,466	6,604	5,151	4,018	770
CWIP Expenditures	10,467	7,033	(2,452)	(129)	27	13,916	-	-	-	-	-	-	28,861
Closings to Plant	(10,467)	(7,033)	2,452	129	(27)	-	(3,831)	(2,388)	(1,863)	(1,453)	(1,133)	(884)	(26,497)
CWIP Ending Balance	770	770	770	770	770	14,685	10,854	8,466	6,604	5,151	4,018	3,134	3,134
Remington	195,640,692	212,564,964	206,460,969	212,040,127	227,223,343	267,047,091	200,311,602	220,294,174	206,663,082	224,182,588	241,373,108	95,782,942	95,782,942
Aging Technology	82,709,503	94,493,287	90,105,080	100,512,765	120,646,629	154,216,682	80,253,781	88,319,240	65,093,302	76,057,365	82,996,150	37,803,191	37,803,191
Common General Plant													
CWIP Beginning Balance	7,255,326	8,912,707	12,182,926	8,176,356	10,782,423	16,950,885	13,324,163	11,273,408	13,903,855	12,395,659	15,559,878	16,835,647	7,255,326
CWIP Expenditures	2,163,777	3,678,625	4,302,872	2,825,577	10,108,802	2,599,853	2,155,602	3,114,941	3,561,098	3,349,547	4,475,397	6,444,263	48,780,354
Closings to Plant	(506,396)	(408,406)	(8,309,442)	(219,510)	(3,940,340)	(6,226,575)	(4,206,356)	(484,495)	(5,069,294)	(185,328)	(3,199,628)	(19,270,012)	(52,025,783)
CWIP Ending Balance	8,912,707	12,182,926	8,176,356	10,782,423	16,950,885	13,324,163	11,273,408	13,903,855	12,395,659	15,559,878	16,835,647	4,009,897	4,009,897
Common Intangible Plant													
CWIP Beginning Balance	28,647,275	32,392,805	34,866,639	36,418,930	39,004,265	42,515,227	62,684,911	27,596,954	28,806,801	18,507,110	20,622,282	22,612,392	28,647,275



	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023
	January	February	March	April	May	June	July	August	September	October	November	December	Year-to-date
CWIP Expenditures	5,016,020	2,859,056	2,731,714	2,586,707	3,854,080	40,184,335	3,829,128	3,571,138	2,951,729	2,579,077	2,361,029	3,862,386	76,386,399
AFUDC Debt	66,317	73,048	58,556	74,769	80,816	104,808	76,610	41,000	32,267	22,850	26,188	25,210	682,439
AFUDC Equity	92,765	102,179	144,974	128,412	138,797	180,003	124,004	66,365	52,229	36,986	42,389	40,806	1,149,910
Closings to Plant	(1,429,572)	(560,448)	(1,382,954)	(204,554)	(562,730)	(20,299,463)	(39,117,699)	(2,468,656)	(13,335,917)	(523,741)	(439,496)	(13,869,418)	(94,194,647)
CWIP Ending Balance	32,392,805	34,866,639	36,418,930	39,004,265	42,515,227	62,684,911	27,596,954	28,806,801	18,507,110	20,622,282	22,612,392	12,671,375	12,671,375
Gas General Plant													
CWIP Beginning Balance	-	-	24,794	25,285	26,855	133,911	162,837	202,138	202,138	202,238	202,338	202,438	-
CWIP Expenditures	(47,140)	(4,714)	117,346	73,910	130,107	39,180	46,000	-	100	100	100	100	355,090
Closings to Plant	47,140	29,508	(116,856)	(72,340)	(23,051)	(10,255)	(6,699)	-	-	-	-	(31,386)	(183,938)
CWIP Ending Balance	-	24,794	25,285	26,855	133,911	162,837	202,138	202,138	202,238	202,338	202,438	171,152	171,152
Gas Intangible Plant													
CWIP Beginning Balance	-	49,240	172,284	431,969	442,840	723,291	936,431	1,054,390	1,246,826	1,441,644	1,644,184	1,847,599	-
CWIP Expenditures	113,060	236,270	1,097,157	77,349	304,462	235,912	112,635	186,281	187,628	194,288	194,076	191,151	3,130,270
AFUDC Debt	54	241	574	870	1,157	1,646	2,033	2,350	2,746	3,151	3,566	3,980	22,366
AFUDC Equity	75	337	1,079	1,493	1,986	2,827	3,291	3,804	4,444	5,101	5,772	6,442	36,652
Closings to Plant	(63,948)	(113,803)	(839,124)	(68,841)	(27,154)	(27,246)	-	-	-	-	-	-	(1,140,117)
CWIP Ending Balance	49,240	172,284	431,969	442,840	723,291	936,431	1,054,390	1,246,826	1,441,644	1,644,184	1,847,599	2,049,171	2,049,171
<b>AGIS</b>	<b>1,771,561</b>	<b>1,771,561</b>	<b>1,771,561</b>	<b>(3,108)</b>	<b>(3,108)</b>	<b>(3,108)</b>	-	-	-	-	-	-	<b>0</b>
Common General Plant													
CWIP Beginning Balance	885,780	885,780	885,780	885,780	(1,554)	(1,554)	(1,554)	-	-	-	-	-	885,780
CWIP Expenditures	-	-	-	1,692	(1,798)	-	-	-	-	-	-	-	(105)
Closings to Plant	-	-	-	(889,027)	1,798	-	1,554	-	-	-	-	-	(885,675)
CWIP Ending Balance	885,780	885,780	885,780	(1,554)	(1,554)	(1,554)	-	-	-	-	-	-	-
<b>Customer</b>	<b>19,665,525</b>	<b>20,909,530</b>	<b>21,735,843</b>	<b>23,198,204</b>	<b>20,157,478</b>	<b>21,424,793</b>	<b>23,755,670</b>	<b>26,246,329</b>	<b>28,547,241</b>	<b>29,615,371</b>	<b>31,645,578</b>	-	<b>(0)</b>
Common General Plant													
CWIP Beginning Balance	2,077,891	2,077,891	2,077,560	2,077,560	2,077,560	97,514	97,514	97,791	97,791	97,791	-	-	2,077,891
CWIP Expenditures	12,224	(331)	-	-	(1,980,045)	-	-	-	-	1	-	-	(1,968,151)
Closings to Plant	(12,224)	-	-	-	-	-	277	-	-	(97,792)	-	-	(109,740)
CWIP Ending Balance	2,077,891	2,077,560	2,077,560	2,077,560	97,514	97,514	97,791	97,791	97,791	-	-	-	-
Common Intangible Plant													
CWIP Beginning Balance	8,314,765	7,754,872	8,377,206	8,790,362	9,521,542	9,981,224	10,614,882	11,780,044	13,025,374	14,175,829	14,807,686	15,822,789	8,314,765
CWIP Expenditures	(176,393)	964,277	705,737	1,091,058	950,464	884,577	1,039,884	1,178,992	1,077,711	1,086,742	1,090,242	6,278,032	16,171,322
AFUDC Debt	17,357	17,465	13,992	18,167	(42,776)	19,405	22,938	25,333	27,780	29,685	31,282	19,331	199,957
AFUDC Equity	24,279	24,430	35,126	31,200	(102,768)	32,612	37,128	41,005	44,965	48,049	50,634	31,290	297,952
Closings to Plant	(425,136)	(383,838)	(341,699)	(409,245)	(345,238)	(302,936)	65,212	-	-	(532,620)	(157,054)	(22,151,442)	(24,983,997)
CWIP Ending Balance	7,754,872	8,377,206	8,790,362	9,521,542	9,981,224	10,614,882	11,780,044	13,025,374	14,175,829	14,807,686	15,822,789	-	-
<b>Cyber Security</b>	<b>28,703,101</b>	<b>31,079,979</b>	<b>26,833,815</b>	<b>26,850,688</b>	<b>28,144,029</b>	<b>28,506,216</b>	<b>30,055,408</b>	<b>30,887,000</b>	<b>29,360,812</b>	<b>31,786,233</b>	<b>25,839,284</b>	<b>10,463,950</b>	<b>10,463,950</b>
Common General Plant													
CWIP Beginning Balance	3,137,700	3,206,768	3,960,653	3,292,967	3,415,997	3,575,198	3,444,809	3,581,928	3,697,744	3,618,553	3,723,871	207,201	3,137,700
CWIP Expenditures	60,071	753,885	(582,263)	123,029	159,201	66,587	175,700	115,700	175,200	105,200	165,201	50,000	1,367,512
AFUDC Debt	46	-	(114)	-	-	-	44	44	45	45	45	23	177
AFUDC Equity	65	-	(223)	-	-	-	71	72	72	72	73	37	239
Closings to Plant	8,886	-	(85,086)	-	-	(196,975)	(38,697)	-	(254,507)	-	(3,681,989)	(257,260)	(4,505,628)
CWIP Ending Balance	3,206,768	3,960,653	3,292,967	3,415,997	3,575,198	3,444,809	3,581,928	3,697,744	3,618,553	3,723,871	207,201	-	-
Common Intangible Plant													
CWIP Beginning Balance	10,595,419	11,036,825	11,373,034	9,748,929	9,661,937	10,069,602	10,330,090	10,886,072	11,104,120	10,337,843	11,362,423	11,827,293	10,595,419
CWIP Expenditures	516,870	505,752	564,508	(184,580)	540,365	240,899	1,547,198	1,499,221	1,479,000	1,461,244	1,439,770	1,489,998	11,100,245
AFUDC Debt	19,192	22,275	15,320	16,973	17,297	17,901	19,828	19,917	17,989	17,073	17,605	10,739	212,109
AFUDC Equity	24,697	31,159	40,244	29,151	29,707	30,743	32,094	32,239	29,118	27,635	28,496	17,383	352,665
Closings to Plant	(119,354)	(222,978)	(2,244,177)	51,464	(179,704)	(29,055)	(1,043,138)	(1,333,330)	(2,292,383)	(481,372)	(1,021,000)	(8,113,438)	(17,028,463)
CWIP Ending Balance	11,036,825	11,373,034	9,748,929	9,661,937	10,069,602	10,330,090	10,886,072	11,104,120	10,337,843	11,362,423	11,827,293	5,231,975	5,231,975
Gas Intangible Plant													
CWIP Beginning Balance	29,413	107,958	206,302	375,011	347,410	427,215	478,208	559,704	641,637	724,009	806,823	885,148	29,413
CWIP Expenditures	78,187	97,526	167,102	(29,548)	77,717	48,553	78,720	78,720	78,720	78,720	73,800	49,200	877,416
AFUDC Debt	149	341	534	717	768	898	1,060	1,227	1,395	1,563	1,728	932	11,312

	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023
	January	February	March	April	May	June	July	August	September	October	November	December	Year-to-date
AFUDC Equity	209	478	1,073	1,231	1,319	1,542	1,716	1,986	2,258	2,531	2,797	1,508	18,646
Closings to Plant	-	-	-	-	-	-	-	-	-	-	-	(936,787)	(936,787)
CWIP Ending Balance	107,958	206,302	375,011	347,410	427,215	478,208	559,704	641,637	724,009	806,823	885,148	-	-
<b>Emergent Demand</b>	-	-	-	-	-	-	341,685	649,201	925,965	1,175,053	1,399,232	1,600,994	1,600,994
Common General Plant													
CWIP Beginning Balance	-	-	-	-	-	-	-	170,842	324,600	462,983	587,527	699,616	-
CWIP Expenditures	-	-	-	-	-	-	189,825	189,825	189,825	189,825	189,825	189,825	1,138,948
Closings to Plant	-	-	-	-	-	-	(18,982)	(36,067)	(51,443)	(65,281)	(77,735)	(88,944)	(338,452)
CWIP Ending Balance	-	-	-	-	-	-	170,842	324,600	462,983	587,527	699,616	800,497	800,497
Common Intangible Plant													
CWIP Beginning Balance	-	-	-	-	-	-	-	-	-	-	-	-	-
CWIP Expenditures	-	-	-	-	-	-	-	-	-	-	-	-	-
Closings to Plant	-	-	-	-	-	-	-	-	-	-	-	-	-
CWIP Ending Balance	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Enhance Capabilities</b>	62,791,003	64,310,608	66,014,670	61,481,579	58,278,315	62,902,508	65,905,058	74,192,404	82,735,762	85,548,566	99,492,864	45,914,807	45,914,807
Common General Plant													
CWIP Beginning Balance	20,977,798	21,271,206	21,647,459	21,973,718	22,319,016	22,649,241	22,947,458	23,378,233	25,188,603	27,029,548	28,840,853	30,849,038	20,977,798
CWIP Expenditures	189,824	271,036	208,628	233,353	216,880	183,554	315,642	1,693,739	1,722,807	1,691,673	1,887,031	1,678,270	10,292,438
AFUDC Debt	43,182	43,862	33,081	41,195	41,710	42,195	43,966	44,538	45,114	45,684	46,266	23,421	494,215
AFUDC Equity	60,403	61,355	84,550	70,750	71,635	72,468	71,166	72,092	73,023	73,947	74,888	37,911	824,188
Closings to Plant	-	-	-	-	-	-	1	-	-	-	-	(24,534,712)	(24,534,711)
CWIP Ending Balance	21,271,206	21,647,459	21,973,718	22,319,016	22,649,241	22,947,458	23,378,233	25,188,603	27,029,548	28,840,853	30,849,038	8,053,928	8,053,928
Common Intangible Plant													
CWIP Beginning Balance	9,043,200	9,420,878	9,836,188	10,342,317	7,724,727	5,785,456	7,793,868	9,433,955	11,626,165	13,922,044	13,409,304	18,264,852	9,043,200
CWIP Expenditures	836,966	1,040,308	823,178	1,289,356	972,247	2,415,443	9,989,720	2,139,361	2,231,528	1,972,723	4,804,723	10,121,407	38,636,960
AFUDC Debt	12,293	13,036	10,629	14,201	13,163	13,224	16,636	20,182	24,574	26,222	27,915	27,011	219,087
AFUDC Equity	17,184	18,235	26,330	24,390	22,606	22,712	26,951	32,667	39,777	42,445	45,185	43,721	362,203
Closings to Plant	(488,765)	(656,270)	(354,007)	(3,945,538)	(2,947,287)	(442,968)	(8,393,219)	-	-	(2,554,131)	(22,275)	(14,290,160)	(34,094,619)
CWIP Ending Balance	9,420,878	9,836,188	10,342,317	7,724,727	5,785,456	7,793,868	9,433,955	11,626,165	13,922,044	13,409,304	18,264,852	14,166,832	14,166,832
Gas Intangible Plant													
CWIP Beginning Balance	648,933	703,417	671,657	691,300	697,046	704,461	709,928	140,340	281,433	416,289	524,127	632,543	648,933
CWIP Expenditures	280,476	148,141	709,620	273,210	269,369	286,747	139,965	139,965	132,990	105,323	105,323	100,440	2,691,568
AFUDC Debt	1,470	1,494	1,093	1,377	1,390	1,403	143	431	713	960	1,181	1,398	13,053
AFUDC Equity	2,056	2,090	2,822	2,365	2,387	2,409	232	697	1,153	1,555	1,912	2,263	21,942
Closings to Plant	(229,517)	(183,485)	(693,892)	(271,206)	(265,732)	(285,092)	(709,928)	-	-	-	-	-	(2,638,852)
CWIP Ending Balance	703,417	671,657	691,300	697,046	704,461	709,928	140,340	281,433	416,289	524,127	632,543	736,644	736,644

	2024	2024	2024	2024	2024	2024	2024	2024	2024	2024	2024	2024	2024
	January	February	March	April	May	June	July	August	September	October	November	December	Year-to-date
<b>Berger</b>	<b>66,630,579</b>	<b>48,302,584</b>	<b>56,553,211</b>	<b>63,869,911</b>	<b>71,667,841</b>	<b>81,208,365</b>	<b>91,626,869</b>	<b>101,236,704</b>	<b>109,992,855</b>	<b>116,155,000</b>	<b>59,567,960</b>	<b>47,224,741</b>	<b>47,224,741</b>
<b>GUIC</b>	<b>1,239,972</b>	<b>1,081,964</b>	<b>1,290,890</b>	<b>2,070,323</b>	<b>3,998,417</b>	<b>5,410,054</b>	<b>6,417,201</b>	<b>7,675,039</b>	<b>8,528,276</b>	<b>9,203,259</b>	<b>9,142,366</b>	<b>2,127,178</b>	<b>2,127,178</b>
Gas Distribution Plant													
CWIP Beginning Balance	343,063	159,919	69,390	110,125	304,411	775,161	1,120,694	1,268,630	1,345,540	1,274,305	1,163,379	846,523	343,063
CWIP Expenditures	187,000	59,000	401,000	1,259,000	3,179,000	4,080,000	4,233,000	4,355,000	3,893,000	3,474,000	2,153,000	822,000	28,095,000
AFUDC Debt	179	71	118	359	936	1,416	1,628	1,720	1,638	1,488	1,105	606	11,265
AFUDC Equity	323	128	214	648	1,692	2,558	2,941	3,107	2,960	2,689	1,997	1,095	20,353
Closings to Plant	(370,647)	(149,727)	(360,597)	(1,065,721)	(2,710,878)	(3,738,441)	(4,089,633)	(4,282,917)	(3,968,834)	(3,589,104)	(2,472,957)	(1,210,307)	(28,009,764)
CWIP Ending Balance	159,919	69,390	110,125	304,411	775,161	1,120,694	1,268,630	1,345,540	1,274,305	1,163,379	846,523	459,917	459,917
Gas Transmission Plant													
CWIP Beginning Balance	427,662	460,067	471,592	535,320	730,751	1,224,048	1,584,333	1,939,970	2,491,979	2,989,833	3,438,251	3,724,660	427,662
CWIP Expenditures	30,000	9,000	61,000	192,000	488,000	651,000	715,000	670,000	599,000	534,000	267,000	103,000	4,319,000
AFUDC Debt	857	899	972	1,222	1,887	2,782	3,495	4,279	5,292	6,206	6,915	4,232	39,037
AFUDC Equity	1,548	1,625	1,756	2,208	3,410	5,026	6,314	7,730	9,562	11,212	12,494	7,646	70,533
Closings to Plant	-	-	-	-	-	(298,523)	(369,171)	(130,000)	(116,000)	(103,000)	-	(3,235,866)	(4,252,560)
CWIP Ending Balance	460,067	471,592	535,320	730,751	1,224,048	1,584,333	1,939,970	2,491,979	2,989,833	3,438,251	3,724,660	603,671	603,671
<b>New Business</b>	<b>1,668,571</b>	<b>1,670,449</b>	<b>1,647,747</b>	<b>1,698,360</b>	<b>1,757,060</b>	<b>2,038,061</b>	<b>1,942,254</b>	<b>1,933,460</b>	<b>2,081,198</b>	<b>2,132,693</b>	<b>2,144,631</b>	<b>2,492,075</b>	<b>2,492,075</b>
Gas Distribution Plant													
CWIP Beginning Balance	929,380	834,286	835,224	823,874	849,180	878,530	1,019,030	971,127	966,730	1,040,599	1,066,346	1,072,315	929,380
CWIP Expenditures	4,748,000	3,062,000	3,022,000	2,102,000	2,043,000	2,412,000	2,014,000	2,052,000	2,602,000	2,151,000	2,479,000	3,530,000	32,217,000
AFUDC Debt	-	-	-	-	-	-	-	-	-	-	-	-	-
AFUDC Equity	-	-	-	-	-	-	-	-	-	-	-	-	-
Closings to Plant	(4,843,095)	(3,061,061)	(3,033,351)	(2,076,693)	(2,013,650)	(2,271,500)	(2,061,903)	(2,056,397)	(2,528,131)	(2,125,253)	(2,473,031)	(3,356,278)	(31,900,343)
CWIP Ending Balance	834,286	835,224	823,874	849,180	878,530	1,019,030	971,127	966,730	1,040,599	1,066,346	1,072,315	1,246,038	1,246,038
Gas Transmission Plant													
CWIP Expenditures	-	-	-	-	-	-	-	-	-	-	-	-	-
Closings to Plant	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Plants</b>	<b>52,993,305</b>	<b>34,420,922</b>	<b>41,366,048</b>	<b>46,671,549</b>	<b>50,483,386</b>	<b>56,356,466</b>	<b>64,617,929</b>	<b>73,767,433</b>	<b>82,103,746</b>	<b>90,518,317</b>	<b>36,084,293</b>	<b>36,432,075</b>	<b>36,432,075</b>
Gas General Plant													
CWIP Beginning Balance	47,832	85,192	180,913	325,285	332,066	338,884	-	-	-	-	-	-	47,832
CWIP Expenditures	37,000	95,000	143,000	5,000	5,000	1,000	-	-	-	-	-	-	286,000
AFUDC Debt	128	257	489	635	648	329	-	-	-	-	-	-	2,485
AFUDC Equity	232	464	883	1,147	1,170	594	-	-	-	-	-	-	4,490
Closings to Plant	-	-	-	-	-	(340,806)	-	-	-	-	-	-	(340,806)
CWIP Ending Balance	85,192	180,913	325,285	332,066	338,884	-	-	-	-	-	-	-	-
Gas Intangible Plant													
CWIP Expenditures	-	-	-	-	-	-	-	-	-	-	-	-	-
AFUDC Debt	-	-	-	-	-	-	-	-	-	-	-	-	-
AFUDC Equity	-	-	-	-	-	-	-	-	-	-	-	-	-
Closings to Plant	-	-	-	-	-	-	-	-	-	-	-	-	-
Gas Manufactured Production Plant													
CWIP Beginning Balance	7,491,823	9,911,042	12,412,594	14,953,809	18,062,334	19,219,336	22,103,368	25,002,070	27,930,120	30,861,424	34,240,828	5,980,464	7,491,823
CWIP Expenditures	2,372,000	2,441,000	2,467,000	3,019,000	2,792,000	2,789,000	2,788,000	2,773,000	2,772,000	3,203,000	3,200,000	2,837,000	33,453,000
AFUDC Debt	16,823	21,573	26,441	31,895	36,028	39,914	45,497	51,111	56,756	62,848	40,287	10,968	440,141
AFUDC Equity	30,396	38,979	47,775	57,629	65,096	72,118	82,205	92,348	102,548	113,555	72,791	19,817	795,255
Closings to Plant	-	-	-	-	(1,736,122)	(17,000)	(17,000)	11,592	-	-	(31,573,441)	(3,510,064)	(36,842,034)
CWIP Ending Balance	9,911,042	12,412,594	14,953,809	18,062,334	19,219,336	22,103,368	25,002,070	27,930,120	30,861,424	34,240,828	5,980,464	5,338,185	5,338,185
Gas Other Storage Plant													
CWIP Beginning Balance	14,277,676	16,500,418	4,616,954	5,403,929	4,941,374	5,683,473	6,074,865	7,306,895	8,953,596	10,190,449	11,018,330	12,061,682	14,277,676
CWIP Expenditures	2,141,000	2,075,000	2,410,000	1,505,000	758,000	1,573,000	1,577,000	1,681,000	1,549,000	1,315,000	992,000	983,000	18,559,000
AFUDC Debt	29,712	20,991	10,034	10,400	10,257	11,491	12,962	15,697	18,528	20,480	22,281	24,112	206,946
AFUDC Equity	53,685	37,928	18,130	18,790	18,533	20,762	23,419	28,363	33,477	37,004	40,258	43,566	373,914
Closings to Plant	(1,655)	(14,017,384)	(1,651,189)	(1,996,745)	(44,691)	(1,213,861)	(381,351)	(78,359)	(364,152)	(544,602)	(11,187)	(234,508)	(20,539,683)
CWIP Ending Balance	16,500,418	4,616,954	5,403,929	4,941,374	5,683,473	6,074,865	7,306,895	8,953,596	10,190,449	11,018,330	12,061,682	12,877,852	12,877,852
<b>Reliability</b>	<b>9,183,717</b>	<b>9,652,550</b>	<b>10,508,344</b>	<b>11,376,027</b>	<b>12,634,002</b>	<b>14,187,292</b>	<b>15,250,391</b>	<b>15,922,231</b>	<b>15,127,850</b>	<b>12,155,400</b>	<b>11,016,528</b>	<b>6,045,615</b>	<b>6,045,615</b>

	2024 January	2024 February	2024 March	2024 April	2024 May	2024 June	2024 July	2024 August	2024 September	2024 October	2024 November	2024 December	2024 Year-to-date
<b>Gas Distribution Plant</b>													
CWIP Beginning Balance	3,545,191	3,730,227	3,909,277	4,252,113	4,604,449	5,132,935	5,759,769	6,275,336	6,493,801	5,957,440	5,079,748	4,717,784	3,545,191
CWIP Expenditures	785,000	650,000	982,000	1,042,000	1,464,000	1,757,000	1,585,000	2,005,000	1,853,000	2,265,000	1,621,000	1,613,000	17,622,000
AFUDC Debt	6,602	7,052	7,562	8,185	8,950	9,930	10,957	11,627	11,320	9,945	8,680	6,833	107,643
AFUDC Equity	11,929	12,742	13,663	14,789	16,170	17,941	19,798	21,008	20,453	17,969	15,683	12,345	194,491
Closings to Plant	(618,495)	(490,745)	(660,390)	(712,638)	(960,634)	(1,158,036)	(1,100,188)	(1,819,171)	(2,421,135)	(3,170,605)	(2,007,327)	(3,344,967)	(18,464,331)
CWIP Ending Balance	3,730,227	3,909,277	4,252,113	4,604,449	5,132,935	5,759,769	6,275,336	6,493,801	5,957,440	5,079,748	4,717,784	3,004,994	3,004,994
<b>Gas General Plant</b>													
CWIP Beginning Balance	65,107	82,653	112,730	162,336	205,186	249,775	329,333	409,799	491,062	581,811	673,067	748,036	65,107
CWIP Expenditures	946,000	764,000	1,157,000	1,206,000	1,599,000	1,859,000	1,628,000	2,359,000	1,929,000	2,472,000	1,723,000	1,644,000	19,286,000
AFUDC Debt	143	189	266	355	440	560	714	870	1,036	1,212	1,373	785	7,942
AFUDC Equity	258	341	481	642	794	1,011	1,290	1,572	1,873	2,190	2,480	1,418	14,350
Closings to Plant	(928,855)	(734,453)	(1,108,140)	(1,164,147)	(1,555,644)	(1,781,013)	(1,549,538)	(2,280,180)	(1,841,160)	(2,384,146)	(1,651,884)	(2,376,425)	(19,355,586)
CWIP Ending Balance	82,653	112,730	162,336	205,186	249,775	329,333	409,799	491,062	581,811	673,067	748,036	17,813	17,813
<b>Gas Intangible Plant</b>													
CWIP Beginning Balance	39,989	40,206	40,424	40,644	40,865	41,087	41,310	41,535	41,761	41,987	42,216	42,445	39,989
CWIP Expenditures	-	-	-	-	-	-	-	-	-	-	-	-	-
AFUDC Debt	77	78	78	79	79	80	80	80	81	81	82	41	916
AFUDC Equity	140	141	141	142	143	144	145	145	146	147	148	74	1,655
Closings to Plant	-	-	-	-	-	-	-	-	-	-	-	(42,560)	(42,560)
CWIP Ending Balance	40,206	40,424	40,644	40,865	41,087	41,310	41,535	41,761	41,987	42,216	42,445	-	-
<b>Gas Transmission Plant</b>													
CWIP Beginning Balance	711,842	738,773	763,844	799,079	837,514	893,203	963,234	898,525	934,492	982,687	282,669	-	711,842
CWIP Expenditures	23,000	21,000	31,000	34,000	51,000	65,000	60,000	64,000	70,000	127,000	35,000	40,000	621,000
AFUDC Debt	1,400	1,451	1,509	1,580	1,671	1,792	1,808	1,770	1,851	1,224	291	-	16,345
AFUDC Equity	2,530	2,621	2,726	2,855	3,019	3,238	3,267	3,197	3,344	2,211	525	-	29,533
Closings to Plant	-	-	-	-	-	-	(129,784)	(33,000)	(27,000)	(830,452)	(318,484)	(40,000)	(1,378,720)
CWIP Ending Balance	738,773	763,844	799,079	837,514	893,203	963,234	898,525	934,492	982,687	282,669	-	-	-
<b>Relocations</b>	<b>1,545,013</b>	<b>1,476,698</b>	<b>1,740,182</b>	<b>2,053,651</b>	<b>2,794,976</b>	<b>3,216,492</b>	<b>3,399,094</b>	<b>1,938,541</b>	<b>2,151,786</b>	<b>2,145,332</b>	<b>1,180,142</b>	<b>127,798</b>	<b>127,798</b>
<b>Gas Distribution Plant</b>													
CWIP Beginning Balance	725,103	772,507	738,349	870,091	1,026,825	1,397,488	1,608,246	1,699,547	969,271	1,075,893	1,072,666	590,071	725,103
CWIP Expenditures	727,000	263,000	869,000	1,240,000	2,549,000	2,413,000	1,867,000	1,555,000	1,638,000	1,035,000	1,071,000	259,000	15,486,000
AFUDC Debt	1,219	1,299	1,390	1,556	1,849	2,231	2,566	2,073	1,503	1,672	1,301	417	19,076
AFUDC Equity	2,202	2,347	2,512	2,811	3,340	4,032	4,636	3,745	2,715	3,021	2,351	754	34,466
Closings to Plant	(683,018)	(300,804)	(741,161)	(1,087,632)	(2,183,526)	(2,208,505)	(1,782,901)	(2,291,094)	(1,535,596)	(1,042,919)	(1,557,247)	(786,343)	(16,200,746)
CWIP Ending Balance	772,507	738,349	870,091	1,026,825	1,397,488	1,608,246	1,699,547	969,271	1,075,893	1,072,666	590,071	63,899	63,899
<b>Gas Transmission Plant</b>													
CWIP Beginning Balance	-	-	-	-	-	-	-	-	-	-	-	-	-
CWIP Expenditures	-	-	-	-	-	-	-	-	-	-	-	-	-
AFUDC Debt	-	-	-	-	-	-	-	-	-	-	-	-	-
AFUDC Equity	-	-	-	-	-	-	-	-	-	-	-	-	-
Closings to Plant	-	-	-	-	-	-	-	-	-	-	-	-	-
CWIP Ending Balance	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Safety</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Gas Distribution Plant</b>													
CWIP Beginning Balance	0	0	0	0	0	0	-	-	-	-	-	-	0
CWIP Expenditures	216,000	171,000	259,000	273,000	366,000	420,000	364,000	537,000	433,000	562,000	388,000	368,000	4,357,000
Closings to Plant	(216,000)	(171,000)	(259,000)	(273,000)	(366,000)	(420,000)	(364,000)	(537,000)	(433,000)	(562,000)	(388,000)	(368,000)	(4,357,000)
CWIP Ending Balance	0	0	0	0	0	-	-	-	-	-	-	-	-
<b>Gas General Plant</b>													
CWIP Beginning Balance	-	-	-	-	-	-	-	-	-	-	-	-	-
CWIP Expenditures	57,000	72,000	101,000	86,000	86,000	143,000	143,000	143,000	158,000	158,000	128,000	158,000	1,433,000
Closings to Plant	(57,000)	(72,000)	(101,000)	(86,000)	(86,000)	(143,000)	(143,000)	(143,000)	(158,000)	(158,000)	(128,000)	(158,000)	(1,433,000)
CWIP Ending Balance	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Bhosale</b>	<b>1,939,693</b>	<b>2,064,760</b>	<b>2,217,321</b>	<b>2,488,349</b>	<b>2,609,271</b>	<b>2,823,039</b>	<b>3,266,124</b>	<b>3,538,459</b>	<b>3,795,570</b>	<b>3,788,961</b>	<b>3,484,578</b>	<b>2,429,310</b>	<b>2,429,310</b>
<b>Fleet Asset Replacements</b>	<b>1,443,683</b>	<b>1,171,942</b>	<b>1,007,057</b>	<b>1,024,129</b>	<b>941,885</b>	<b>993,120</b>	<b>1,306,180</b>	<b>1,474,494</b>	<b>1,648,389</b>	<b>1,575,206</b>	<b>1,217,564</b>	<b>119,689</b>	<b>119,689</b>

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	2024	2024	2024	2024	2024	2024	2024	2024	2024	2024	2024	2024	2024
	January	February	March	April	May	June	July	August	September	October	November	December	Year-to-date
Common General Plant													
CWIP Beginning Balance	509,792	410,233	352,264	280,203	278,063	205,949	153,677	198,853	180,362	152,156	43,344	30,341	509,792
CWIP Expenditures	51,248	70,348	31,909	98,997	46,550	34,068	118,621	79,940	31,909	44,418	118,096	7,288	733,392
Closings to Plant	(150,808)	(128,316)	(103,971)	(101,137)	(118,664)	(86,340)	(73,445)	(98,430)	(60,116)	(153,229)	(131,100)	(13,739)	(1,219,294)
CWIP Ending Balance	410,233	352,264	280,203	278,063	205,949	153,677	198,853	180,362	152,156	43,344	30,341	23,890	23,890
Gas General Plant													
CWIP Beginning Balance	415,479	311,609	233,707	223,326	234,001	264,994	342,883	454,237	556,885	672,039	744,259	578,441	415,479
CWIP Expenditures	7,500	7,500	71,561	96,176	126,824	199,684	270,266	295,776	346,667	327,807	114,496	7,500	1,871,756
Closings to Plant	(111,370)	(85,402)	(81,942)	(85,501)	(95,831)	(121,794)	(158,912)	(193,128)	(231,513)	(255,586)	(280,314)	(549,987)	(2,251,281)
CWIP Ending Balance	311,609	233,707	223,326	234,001	264,994	342,883	454,237	556,885	672,039	744,259	578,441	35,954	35,954
Fleet Asset Additions	-	-	-	-	-	-	-	-	-	-	-	-	-
Common General Plant													
CWIP Beginning Balance	-	-	-	-	-	-	-	-	-	-	-	-	-
CWIP Expenditures	-	-	-	-	-	-	156,167	156,167	156,167	156,167	156,167	156,167	937,000
Closings to Plant	-	-	-	-	-	-	(156,167)	(156,167)	(156,167)	(156,167)	(156,167)	(156,167)	(937,000)
CWIP Ending Balance	-	-	-	-	-	-	-	-	-	-	-	-	-
Gas General Plant													
CWIP Beginning Balance	-	-	-	-	-	-	-	-	-	-	-	-	-
CWIP Expenditures	-	-	-	-	-	-	211,333	211,333	211,333	211,333	211,333	211,333	1,268,000
Closings to Plant	-	-	-	-	-	-	(211,333)	(211,333)	(211,333)	(211,333)	(211,333)	(211,333)	(1,268,000)
CWIP Ending Balance	-	-	-	-	-	-	-	-	-	-	-	-	-
Garage Tools	-	-	-	-	-	-	-	-	-	-	-	-	-
Common General Plant													
CWIP Beginning Balance	-	-	-	-	-	-	-	-	-	-	-	-	-
CWIP Expenditures	25,000	200,000	251,667	225,000	275,000	275,000	325,000	275,000	275,000	275,000	80,000	102,500	2,584,167
Closings to Plant	(25,000)	(200,000)	(251,667)	(225,000)	(275,000)	(275,000)	(325,000)	(275,000)	(275,000)	(275,000)	(80,000)	(102,500)	(2,584,167)
CWIP Ending Balance	-	-	-	-	-	-	-	-	-	-	-	-	-
Fueling Infrastructure	496,010	892,817	1,210,263	1,464,220	1,667,386	1,829,918	1,959,944	2,063,965	2,147,182	2,213,755	2,267,014	2,309,620	2,309,620
Common General Plant													
CWIP Beginning Balance	-	248,005	446,409	605,132	732,110	833,693	914,959	979,972	1,031,983	1,073,591	1,106,877	1,133,507	-
CWIP Expenditures	310,006	310,006	310,006	310,006	310,006	310,006	310,006	310,006	310,006	310,006	310,006	310,006	3,720,072
Closings to Plant	(62,001)	(111,602)	(151,283)	(183,028)	(208,423)	(228,740)	(244,993)	(257,996)	(268,398)	(276,719)	(283,377)	(288,703)	(2,565,262)
CWIP Ending Balance	248,005	446,409	605,132	732,110	833,693	914,959	979,972	1,031,983	1,073,591	1,106,877	1,133,507	1,154,810	1,154,810
Haworth	32,764,093	40,832,626	50,772,633	60,170,086	68,810,679	79,102,964	89,836,030	99,746,850	109,358,852	117,094,882	124,088,304	122,121,501	122,121,501
ENTERPRISE SECURITY CAPITAL	7,953,952	10,611,558	13,862,394	16,569,102	19,632,555	21,944,971	24,247,063	26,543,786	28,839,027	31,135,843	33,436,634	35,743,289	35,743,289
Common General Plant													
CWIP Beginning Balance	533,148	543,736	795,185	1,072,491	1,070,407	1,239,329	1,290,233	1,329,969	1,360,980	1,385,180	1,404,062	1,418,794	533,148
CWIP Expenditures	103,728	414,911	518,639	518,639	518,639	414,911	414,911	414,911	414,911	414,911	414,911	414,911	4,978,936
AFUDC Debt	7	4	3	2	1	1	0	0	0	0	0	0	18
AFUDC Equity	13	8	5	3	2	1	1	0	0	0	0	0	33
Closings to Plant	(93,160)	(163,474)	(241,341)	(520,728)	(349,719)	(364,009)	(375,177)	(383,900)	(390,712)	(396,030)	(400,180)	(403,419)	(4,081,849)
CWIP Ending Balance	543,736	795,185	1,072,491	1,070,407	1,239,329	1,290,233	1,329,969	1,360,980	1,385,180	1,404,062	1,418,794	1,430,287	1,430,287
Common Intangible Plant													
CWIP Beginning Balance	3,126,446	3,407,557	4,484,911	5,833,023	7,188,462	8,551,265	9,656,570	10,767,880	11,885,230	13,008,651	14,138,177	15,273,840	3,126,446
CWIP Expenditures	264,187	1,056,748	1,320,935	1,320,935	1,320,935	1,056,748	1,056,748	1,056,748	1,056,748	1,056,748	1,056,748	1,056,748	12,680,978
AFUDC Debt	6,030	7,341	9,683	12,293	14,917	17,299	19,439	21,591	23,754	25,929	28,116	30,314	216,705
AFUDC Equity	10,895	13,264	17,495	22,211	26,952	31,257	35,123	39,011	42,919	46,849	50,800	54,772	391,547
Closings to Plant	-	-	-	-	-	-	-	-	-	-	-	-	-
CWIP Ending Balance	3,407,557	4,484,911	5,833,023	7,188,462	8,551,265	9,656,570	10,767,880	11,885,230	13,008,651	14,138,177	15,273,840	16,415,675	16,415,675
Gas Distribution Plant													
CWIP Beginning Balance	-	-	-	-	-	-	-	-	-	-	-	-	-
CWIP Expenditures	-	-	-	-	-	-	-	-	-	-	-	-	-
AFUDC Debt	-	-	-	-	-	-	-	-	-	-	-	-	-
AFUDC Equity	-	-	-	-	-	-	-	-	-	-	-	-	-
Closings to Plant	-	-	-	-	-	-	-	-	-	-	-	-	-
CWIP Ending Balance	-	-	-	-	-	-	-	-	-	-	-	-	-

	2024 January	2024 February	2024 March	2024 April	2024 May	2024 June	2024 July	2024 August	2024 September	2024 October	2024 November	2024 December	2024 Year-to-date
Gas General Plant													
CWIP Beginning Balance	25,683	25,683	25,683	25,683	25,683	25,683	25,683	25,683	25,683	25,683	25,683	25,683	25,683
CWIP Expenditures	-	-	-	-	-	-	-	-	-	-	-	-	-
AFUDC Debt	-	-	-	-	-	-	-	-	-	-	-	-	-
AFUDC Equity	-	-	-	-	-	-	-	-	-	-	-	-	-
Closings to Plant	-	-	-	-	-	-	-	-	-	-	-	-	-
CWIP Ending Balance	25,683	25,683	25,683	25,683	25,683	25,683	25,683	25,683	25,683	25,683	25,683	25,683	25,683
<b>Other</b>	<b>2,394,325</b>	<b>2,393,061</b>	<b>2,392,176</b>	<b>2,391,557</b>	<b>2,391,123</b>	<b>2,390,820</b>	<b>2,390,608</b>	<b>2,390,459</b>	<b>2,390,355</b>	<b>2,390,282</b>	<b>2,390,231</b>	<b>2,390,195</b>	<b>2,390,195</b>
Common General Plant													
CWIP Beginning Balance	1,130,502	1,129,599	1,128,967	1,128,525	1,128,215	1,127,998	1,127,847	1,127,741	1,127,666	1,127,614	1,127,578	1,127,552	1,130,502
CWIP Expenditures	-	-	-	-	-	-	-	-	-	-	-	-	-
Closings to Plant	(903)	(632)	(442)	(310)	(217)	(152)	(106)	(74)	(52)	(36)	(26)	(18)	(2,967)
CWIP Ending Balance	1,129,599	1,128,967	1,128,525	1,128,215	1,127,998	1,127,847	1,127,741	1,127,666	1,127,614	1,127,578	1,127,552	1,127,534	1,127,534
Common Intangible Plant													
CWIP Beginning Balance	(130,291)	(130,291)	(130,291)	(130,291)	(130,291)	(130,291)	(130,291)	(130,291)	(130,291)	(130,291)	(130,291)	(130,291)	(130,291)
CWIP Ending Balance	(130,291)	(130,291)	(130,291)	(130,291)	(130,291)	(130,291)	(130,291)	(130,291)	(130,291)	(130,291)	(130,291)	(130,291)	(130,291)
Gas Distribution Plant													
CWIP Beginning Balance	196,898	196,898	196,898	196,898	196,898	196,898	196,898	196,898	196,898	196,898	196,898	196,898	196,898
CWIP Expenditures	-	-	-	-	-	-	-	-	-	-	-	-	-
CWIP Ending Balance	196,898	196,898	196,898	196,898	196,898	196,898	196,898	196,898	196,898	196,898	196,898	196,898	196,898
Gas General Plant													
CWIP Beginning Balance	956	956	956	956	956	956	956	956	956	956	956	956	956
CWIP Ending Balance	956	956	956	956	956	956	956	956	956	956	956	956	956
Gas Manufactured Production Plant													
CWIP Beginning Balance	100,546	100,546	100,546	100,546	100,546	100,546	100,546	100,546	100,546	100,546	100,546	100,546	100,546
CWIP Expenditures	-	-	-	-	-	-	-	-	-	-	-	-	-
CWIP Ending Balance	100,546	100,546	100,546	100,546	100,546	100,546	100,546	100,546	100,546	100,546	100,546	100,546	100,546
Gas Other Storage Plant													
CWIP Beginning Balance	(100,546)	(100,546)	(100,546)	(100,546)	(100,546)	(100,546)	(100,546)	(100,546)	(100,546)	(100,546)	(100,546)	(100,546)	(100,546)
CWIP Expenditures	-	-	-	-	-	-	-	-	-	-	-	-	-
CWIP Ending Balance	(100,546)	(100,546)	(100,546)	(100,546)	(100,546)	(100,546)	(100,546)	(100,546)	(100,546)	(100,546)	(100,546)	(100,546)	(100,546)
<b>Property Services Capital</b>	<b>22,415,816</b>	<b>27,828,007</b>	<b>34,518,063</b>	<b>41,209,427</b>	<b>46,787,001</b>	<b>54,767,173</b>	<b>63,198,359</b>	<b>70,812,605</b>	<b>78,129,470</b>	<b>83,568,756</b>	<b>88,261,439</b>	<b>83,988,016</b>	<b>83,988,016</b>
Common General Plant													
CWIP Beginning Balance	8,899,705	11,205,464	13,912,097	17,257,544	20,603,553	23,392,596	27,382,881	31,598,629	35,405,873	39,064,400	41,784,117	44,130,516	8,899,705
CWIP Expenditures	2,415,833	2,820,833	3,470,833	3,475,583	4,311,651	4,233,906	4,758,333	4,122,308	3,870,833	2,870,833	2,458,340	2,232,019	41,041,305
AFUDC Debt	23,019	27,037	32,198	38,085	43,683	49,746	57,372	64,778	71,751	77,757	82,431	82,533	650,389
AFUDC Equity	41,590	48,852	58,176	68,812	78,926	89,881	103,662	117,043	129,642	140,492	148,937	149,122	1,175,135
Closings to Plant	(174,683)	(190,089)	(215,759)	(236,471)	(1,645,218)	(383,248)	(703,618)	(496,885)	(413,699)	(369,365)	(343,309)	(4,600,340)	(9,772,685)
CWIP Ending Balance	11,205,464	13,912,097	17,257,544	20,603,553	23,392,596	27,382,881	31,598,629	35,405,873	39,064,400	41,784,117	44,130,516	41,993,849	41,993,849
Gas General Plant													
CWIP Beginning Balance	3,134	2,444	1,907	1,487	1,160	905	706	550	429	335	261	204	3,134
CWIP Expenditures	-	-	-	-	-	-	-	-	-	-	-	-	-
Closings to Plant	(689)	(538)	(419)	(327)	(255)	(199)	(155)	(121)	(94)	(74)	(57)	(45)	(2,975)
CWIP Ending Balance	2,444	1,907	1,487	1,160	905	706	550	429	335	261	204	159	159
<b>Remington</b>	<b>113,694,212</b>	<b>124,620,589</b>	<b>102,931,296</b>	<b>112,096,312</b>	<b>126,525,969</b>	<b>121,542,090</b>	<b>135,781,362</b>	<b>149,986,702</b>	<b>138,049,792</b>	<b>157,960,314</b>	<b>177,804,939</b>	<b>176,550,802</b>	<b>176,550,802</b>
<b>Aging Technology</b>	<b>44,386,122</b>	<b>45,309,066</b>	<b>44,300,603</b>	<b>45,224,024</b>	<b>51,317,490</b>	<b>47,091,800</b>	<b>53,084,379</b>	<b>58,978,806</b>	<b>58,239,330</b>	<b>63,804,531</b>	<b>68,783,259</b>	<b>43,967,956</b>	<b>43,967,956</b>
Common General Plant													
CWIP Beginning Balance	4,009,897	5,520,016	7,021,163	5,123,091	6,791,946	8,664,928	6,983,725	8,983,329	10,932,934	9,435,042	11,215,502	12,925,962	4,009,897
CWIP Expenditures	2,010,119	2,541,687	1,678,607	1,713,824	1,894,606	1,933,906	1,999,605	1,949,605	1,770,344	1,805,460	1,710,460	1,620,460	22,628,381
Closings to Plant	(500,000)	(1,040,540)	(3,576,678)	(44,969)	(21,624)	(3,614,809)	-	-	(3,268,236)	(25,000)	-	(12,193,256)	(24,285,112)
CWIP Ending Balance	5,520,016	7,021,163	5,123,091	6,791,946	8,664,928	6,983,725	8,983,329	10,932,934	9,435,042	11,215,502	12,925,962	2,353,167	2,353,167
Common Intangible Plant													
CWIP Beginning Balance	12,671,375	14,183,618	12,876,096	14,006,075	14,025,854	15,036,041	16,163,534	17,147,285	18,136,382	19,255,979	20,255,854	21,032,481	12,671,375

	2024	2024	2024	2024	2024	2024	2024	2024	2024	2024	2024	2024	2024
	January	February	March	April	May	June	July	August	September	October	November	December	Year-to-date
CWIP Expenditures	1,757,601	1,592,235	1,758,254	1,615,509	1,617,032	1,048,572	899,448	899,448	1,024,573	899,448	899,448	946,222	14,957,788
AFUDC Debt	22,376	23,560	23,694	24,979	26,206	28,118	30,035	31,940	33,855	35,780	37,495	36,875	354,912
AFUDC Equity	40,430	42,568	42,811	45,132	47,349	50,804	54,268	57,709	61,169	64,648	67,747	66,627	641,262
Closings to Plant	(308,164)	(2,965,884)	(694,780)	(1,665,839)	(680,400)	-	-	-	-	-	(228,064)	(2,451,394)	(8,994,526)
CWIP Ending Balance	14,183,618	12,876,096	14,006,075	14,025,854	15,036,041	16,163,534	17,147,285	18,136,382	19,255,979	20,255,854	21,032,481	19,630,811	19,630,811
Gas General Plant													
CWIP Beginning Balance	171,152	171,152	171,152	171,152	-	-	-	-	-	-	-	-	171,152
CWIP Expenditures	100	-	-	3	-	-	-	-	-	-	-	-	103
Closings to Plant	(100)	-	-	(171,155)	-	-	-	-	-	-	-	-	(171,255)
CWIP Ending Balance	171,152	171,152	171,152	-	-	-	-	-	-	-	-	-	-
Gas Intangible Plant													
CWIP Beginning Balance	2,049,171	2,318,275	2,586,122	2,849,983	1,794,211	1,957,776	398,641	411,575	420,087	428,644	430,909	433,186	2,049,171
CWIP Expenditures	257,516	255,263	250,263	246,101	153,472	153,473	10,803	6,323	6,323	-	-	23	1,339,560
AFUDC Debt	4,129	4,483	4,845	4,237	3,599	2,325	759	780	796	807	811	408	27,979
AFUDC Equity	7,460	8,101	8,753	7,656	6,503	4,201	1,372	1,409	1,439	1,458	1,466	737	50,553
Closings to Plant	-	-	-	(1,313,766)	(10)	(1,719,133)	-	-	-	-	-	(434,354)	(3,467,263)
CWIP Ending Balance	2,318,275	2,586,122	2,849,983	1,794,211	1,957,776	398,641	411,575	420,087	428,644	430,909	433,186	-	-
AGIS	-	-	-	-	-	-	-	-	-	-	-	-	-
Common General Plant													
CWIP Beginning Balance	-	-	-	-	-	-	-	-	-	-	-	-	-
CWIP Expenditures	-	-	-	-	-	-	-	-	-	-	-	-	-
Closings to Plant	-	-	-	-	-	-	-	-	-	-	-	-	-
CWIP Ending Balance	-	-	-	-	-	-	-	-	-	-	-	-	-
Customer	5,391,805	9,355,391	3,509,459	8,626,303	13,770,951	10,585,900	15,741,197	20,924,508	17,778,329	24,136,196	30,528,611	28,963,209	28,963,209
Common General Plant													
CWIP Beginning Balance	-	-	-	-	-	-	-	-	-	-	-	-	-
CWIP Expenditures	-	-	-	-	-	-	-	-	-	-	-	-	-
Closings to Plant	-	-	-	-	-	-	-	-	-	-	-	-	-
CWIP Ending Balance	-	-	-	-	-	-	-	-	-	-	-	-	-
Common Intangible Plant													
CWIP Beginning Balance	-	2,695,902	4,677,696	1,754,730	4,313,151	6,885,476	5,292,950	7,870,599	10,462,254	8,889,164	12,068,098	15,264,306	-
CWIP Expenditures	3,384,997	1,961,813	1,961,813	2,541,980	2,541,980	2,541,980	2,541,980	2,541,980	2,541,980	3,122,147	3,122,147	3,304,201	32,109,000
AFUDC Debt	2,603	7,118	6,888	5,858	10,811	12,433	17,698	19,357	19,357	20,232	26,386	29,392	171,483

	2024	2024	2024	2024	2024	2024	2024	2024	2024	2024	2024	2024	2024
	January	February	March	April	May	June	July	August	September	October	November	December	Year-to-date
AFUDC Equity	-	-	-	-	-	-	-	-	-	-	-	-	-
Closings to Plant	(12,300)	(12,300)	-	-	-	-	-	-	-	-	-	-	(24,600)
CWIP Ending Balance	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Emergent Demand</b>	<b>4,293,667</b>	<b>6,717,073</b>	<b>8,898,138</b>	<b>9,361,097</b>	<b>9,777,760</b>	<b>10,152,757</b>	<b>10,490,254</b>	<b>10,794,001</b>	<b>11,067,374</b>	<b>16,149,800</b>	<b>19,986,150</b>	<b>22,922,380</b>	<b>22,922,380</b>
Common General Plant													
CWIP Beginning Balance	800,497	2,146,833	3,358,536	4,449,069	4,680,549	4,888,880	5,076,378	5,245,127	5,397,001	5,533,687	6,230,314	6,857,279	800,497
CWIP Expenditures	1,584,874	1,584,874	1,584,874	751,540	751,540	751,540	751,540	751,540	751,540	1,388,885	1,388,885	1,388,885	13,430,517
Closings to Plant	(238,537)	(373,171)	(494,341)	(520,061)	(543,209)	(564,042)	(582,792)	(599,667)	(614,854)	(692,257)	(761,920)	(824,616)	(6,809,467)
CWIP Ending Balance	2,146,833	3,358,536	4,449,069	4,680,549	4,888,880	5,076,378	5,245,127	5,397,001	5,533,687	6,230,314	6,857,279	7,421,547	7,421,547
Common Intangible Plant													
CWIP Beginning Balance	-	-	-	-	-	-	-	-	-	-	1,844,586	3,135,796	-
CWIP Expenditures	-	-	-	-	-	-	-	-	-	2,635,123	2,635,123	2,635,123	7,905,368
Closings to Plant	-	-	-	-	-	-	-	-	-	(790,537)	(1,343,913)	(1,731,276)	(3,865,725)
CWIP Ending Balance	-	-	-	-	-	-	-	-	-	1,844,586	3,135,796	4,039,643	4,039,643
<b>Enhance Capabilities</b>	<b>50,054,563</b>	<b>54,471,700</b>	<b>39,711,226</b>	<b>42,995,382</b>	<b>46,294,334</b>	<b>48,849,212</b>	<b>51,972,590</b>	<b>55,105,535</b>	<b>47,101,155</b>	<b>48,093,955</b>	<b>51,100,695</b>	<b>74,216,105</b>	<b>74,216,105</b>
Common General Plant													
CWIP Beginning Balance	8,053,928	8,504,823	8,955,718	4,902,456	5,329,351	5,756,246	6,182,414	6,609,309	7,035,477	1,887,442	2,313,610	2,739,778	8,053,928
CWIP Expenditures	617,562	617,562	617,562	442,395	426,895	426,168	426,896	426,168	426,168	426,168	426,168	426,169	5,705,881
AFUDC Debt	-	-	-	-	-	-	-	-	-	-	-	-	-
AFUDC Equity	-	-	-	-	-	-	-	-	-	-	-	-	-
Closings to Plant	(166,667)	(166,667)	(4,670,824)	(15,500)	-	-	(1)	-	(5,574,203)	-	-	(150,001)	(10,743,863)
CWIP Ending Balance	8,504,823	8,955,718	4,902,456	5,329,351	5,756,246	6,182,414	6,609,309	7,035,477	1,887,442	2,313,610	2,739,778	3,015,946	3,015,946
Common Intangible Plant													
CWIP Beginning Balance	14,166,832	15,731,337	17,434,236	14,052,190	15,262,477	16,480,135	17,326,457	18,456,274	19,591,575	20,732,390	20,797,564	21,869,681	14,166,832
CWIP Expenditures	1,902,703	1,689,238	10,770,517	1,357,430	1,285,990	1,218,432	1,051,759	1,051,759	1,051,759	1,051,759	978,019	13,452,020	36,861,386
AFUDC Debt	23,381	26,213	24,572	22,135	24,288	26,097	27,810	29,764	31,728	32,698	33,524	42,268	344,479
AFUDC Equity	42,245	47,363	44,398	39,994	43,885	47,153	50,248	53,778	57,327	59,079	60,573	76,370	622,411
Closings to Plant	(403,823)	(59,915)	(14,221,533)	(209,273)	(136,505)	(445,360)	-	-	-	(1,078,362)	-	(2,294,233)	(18,849,004)
CWIP Ending Balance	15,731,337	17,434,236	14,052,190	15,262,477	16,480,135	17,326,457	18,456,274	19,591,575	20,732,390	20,797,564	21,869,681	33,146,105	33,146,105
Gas Intangible Plant													
CWIP Beginning Balance	736,644	791,122	845,896	900,967	905,863	910,786	915,735	920,712	925,715	930,746	935,804	940,889	736,644
CWIP Expenditures	50,338	50,338	50,338	0	0	0	0	0	0	0	0	0	151,016
AFUDC Debt	1,475	1,580	1,686	1,744	1,754	1,763	1,773	1,783	1,792	1,802	1,812	1,822	20,786
AFUDC Equity	2,665	2,855	3,047	3,152	3,169	3,186	3,203	3,221	3,238	3,256	3,273	3,291	37,556
Closings to Plant	-	-	-	-	-	-	-	-	-	-	-	-	-
CWIP Ending Balance	791,122	845,896	900,967	905,863	910,786	915,735	920,712	925,715	930,746	935,804	940,889	946,002	946,002



			Total Company						
MN Gas Witness	Major category	Func Class Descr	2023 CWIP Spend	2023 RWIP Spend	2023 Total	2024 CWIP Spend	2024 RWIP Spend	2024 Total	Grand Total
Berger	GUIC	Gas Distribution Plant	31,032,416	836,506	31,868,922	28,095,000	1,175,000	29,270,000	61,138,922
Berger	GUIC	Gas Transmission Plant	13,883,043	262,968	14,146,012	4,319,000	329,000	4,648,000	18,794,012
Berger	New Business	Gas Distribution Plant	32,100,524	110,015	32,210,539	32,217,000	216,000	32,433,000	64,643,539
Berger	New Business	Gas Transmission Plant	(257,242)		(257,242)				(257,242)
Berger	Plants	Gas General Plant	1,603	2,711	4,314	286,000	15,000	301,000	305,314
Berger	Plants	Gas Intangible Plant	164,402		164,402				164,402
Berger	Plants	Gas Manufactured Production Plant	3,308,402	615,894	3,924,296	33,453,000	2,087,000	35,540,000	39,464,296
Berger	Plants	Gas Other Storage Plant	19,843,568	2,261,216	22,104,785	18,559,000	1,869,000	20,428,000	42,532,785
Berger	Reliability	Gas Distribution Plant	21,208,799	1,483,271	22,692,070	17,622,000	573,000	18,195,000	40,887,070
Berger	Reliability	Gas General Plant	19,942,627	77,444	20,020,071	19,286,000	93,000	19,379,000	39,399,071
Berger	Reliability	Gas Intangible Plant	2,020		2,020				2,020
Berger	Reliability	Gas Transmission Plant	1,074,461	18,605	1,093,066	621,000	13,000	634,000	1,727,066
Berger	Relocations	Gas Distribution Plant	21,914,447	1,060,058	22,974,504	15,486,000	750,000	16,236,000	39,210,504
Berger	Relocations	Gas Transmission Plant	(1,124,622)	2,360	(1,122,263)				(1,122,263)
Berger	Safety	Gas Distribution Plant	2,380,522	159,768	2,540,289	4,357,000	293,000	4,650,000	7,190,289
Berger	Safety	Gas General Plant	1,506,077		1,506,077	1,433,000		1,433,000	2,939,077
<b>Berger Total</b>			<b>166,981,046</b>	<b>6,890,816</b>	<b>173,871,862</b>	<b>175,734,000</b>	<b>7,413,000</b>	<b>183,147,000</b>	<b>357,018,862</b>
Bhosale	Fleet Asset Additions	Common General Plant	311,944		311,944	937,000		937,000	1,248,944
Bhosale	Fleet Asset Additions	Gas General Plant	4,695,985		4,695,985			1,268,000	5,963,985
Bhosale	Fleet Asset Replacements	Common General Plant	1,676,683		1,676,683	733,392		733,392	2,410,075
Bhosale	Fleet Asset Replacements	Gas General Plant	2,907,009		2,907,009	1,871,756		1,871,756	4,778,766
Bhosale	Fleet, Tools and Communications	Common General Plant		(83,227)	(83,227)				(83,227)
Bhosale	Fleet, Tools and Communications	Gas General Plant		(181,395)	(181,395)				(181,395)
Bhosale	Fueling Infrastructure	Common General Plant	21,830		21,830	3,720,072		3,720,072	3,741,902
Bhosale	Garage Tools	Common General Plant	1,778,557		1,778,557	2,584,167		2,584,167	4,362,724
<b>Bhosale Total</b>			<b>11,392,009</b>	<b>(264,622)</b>	<b>11,127,386</b>	<b>11,114,387</b>		<b>11,114,387</b>	<b>22,241,774</b>
Haworth	Enterprise Security Capital	Common General Plant	1,269,901	33,722	1,303,623	4,978,936		4,978,936	6,282,559
Haworth	Enterprise Security Capital	Common Intangible Plant	1,771,177		1,771,177	12,680,978		12,680,978	14,452,154
Haworth	Enterprise Security Capital	Gas Distribution Plant	259,810	27,535	287,345				287,345
Haworth	Enterprise Security Capital	Gas General Plant	746,115	18,351	764,466				764,466
Haworth	Other	Common General Plant	(1,477,327)		(1,477,327)				(1,477,327)
Haworth	Other	Gas Distribution Plant	248,233		248,233				248,233
Haworth	Other	Gas Manufactured Production Plant	-	(7,728)	(7,728)				(7,728)
Haworth	Other	Gas Other Storage Plant	-	7,728	7,728				7,728
Haworth	Property Services Capital	Common General Plant	36,108,466	1,639,314	37,747,781	41,041,305	240,517	41,281,822	79,029,603
Haworth	Property Services Capital	Gas General Plant	28,861		28,861				28,861
<b>Haworth Total</b>			<b>38,955,236</b>	<b>1,718,922</b>	<b>40,674,158</b>	<b>58,701,219</b>	<b>240,517</b>	<b>58,941,736</b>	<b>99,615,894</b>
Remington	Aging Technology	Common General Plant	48,780,354	(13,000)	48,767,354	22,628,381		22,628,381	71,395,735
Remington	Aging Technology	Common Intangible Plant	76,386,399	(3,416,616)	72,969,783	14,957,788		14,957,788	87,927,571
Remington	Aging Technology	Gas General Plant	355,090		355,090	103		103	355,193
Remington	Aging Technology	Gas Intangible Plant	3,130,270		3,130,270	1,339,560		1,339,560	4,469,830
Remington	AGIS	Common General Plant	(105)		(105)				(105)
Remington	Customer	Common General Plant	(1,968,151)		(1,968,151)				(1,968,151)
Remington	Customer	Common Intangible Plant	16,171,322		16,171,322	32,109,000		32,109,000	48,280,322
Remington	Cyber Security	Common General Plant	1,367,512		1,367,512	350,001		350,001	1,717,513
Remington	Cyber Security	Common Intangible Plant	11,100,245		11,100,245	4,187,460		4,187,460	15,287,704
Remington	Cyber Security	Gas Intangible Plant	877,416		877,416	24,600		24,600	902,016
Remington	Emergent Demand	Common General Plant	1,138,948		1,138,948	13,430,517		13,430,517	14,569,465
Remington	Emergent Demand	Common Intangible Plant				7,905,368		7,905,368	7,905,368
Remington	Enhance Capabilities	Common General Plant	10,292,438		10,292,438	5,705,881		5,705,881	15,998,319
Remington	Enhance Capabilities	Common Intangible Plant	38,636,960		38,636,960	36,861,386		36,861,386	75,498,346
Remington	Enhance Capabilities	Gas Intangible Plant	2,691,568		2,691,568	151,016		151,016	2,842,585
<b>Remington Total</b>			<b>208,960,267</b>	<b>(3,429,616)</b>	<b>205,530,651</b>	<b>139,651,061</b>		<b>139,651,061</b>	<b>345,181,712</b>
<b>Grand Total</b>			<b>426,288,558</b>	<b>4,915,500</b>	<b>431,204,058</b>	<b>385,200,668</b>	<b>7,653,517</b>	<b>392,854,185</b>	<b>824,058,242</b>

Northern States Power Company  
Expenditures and Additions by Witness  
Capital Expenditures Summary

Docket No. G002/GR-23-413  
Exhibit\_\_\_(AMJ-1), Schedule 5  
Page 2 of 2

MN Gas Witness	Major category	Total Company		
		2023 CWIP Closings	2024 CWIP Closings	Grand Total
<b>Berger</b>	GUIC	(49,931,547)	(32,262,324)	<b>(82,193,871)</b>
<b>Berger</b>	New Business	(31,514,959)	(31,900,343)	<b>(63,415,302)</b>
<b>Berger</b>	Plants	(17,661,447)	(57,722,524)	<b>(75,383,971)</b>
<b>Berger</b>	Reliability	(41,544,082)	(39,241,198)	<b>(80,785,280)</b>
<b>Berger</b>	Relocations	(24,589,921)	(16,200,746)	<b>(40,790,667)</b>
<b>Berger</b>	Safety	(4,195,098)	(5,790,000)	<b>(9,985,099)</b>
<b>Berger Total</b>		<b>(169,437,054)</b>	<b>(183,117,134)</b>	<b>(352,554,189)</b>
<b>Bhosale</b>	Fleet Asset Replacements	(4,169,697)	(3,470,575)	<b>(7,640,272)</b>
<b>Bhosale</b>	Garage Tools	(1,881,141)	(2,584,167)	<b>(4,465,308)</b>
<b>Bhosale</b>	Fueling Infrastructure	(21,830)	(2,565,262)	<b>(2,587,092)</b>
<b>Bhosale</b>	Fleet Asset Additions	(5,007,929)	(2,205,000)	<b>(7,212,929)</b>
<b>Bhosale Total</b>		<b>(11,080,597)</b>	<b>(10,825,003)</b>	<b>(21,905,601)</b>
<b>Haworth</b>	Enterprise Security Capital	(4,963,396)	(4,081,849)	<b>(9,045,245)</b>
<b>Haworth</b>	Other	(905,365)	(2,967)	<b>(908,333)</b>
<b>Haworth</b>	Property Services Capital	(66,894,317)	(9,775,660)	<b>(76,669,977)</b>
<b>Haworth Total</b>		<b>(72,763,078)</b>	<b>(13,860,476)</b>	<b>(86,623,554)</b>
<b>Remington</b>	Aging Technology	(147,544,484)	(36,918,156)	<b>(184,462,641)</b>
<b>Remington</b>	AGIS	(885,675)		<b>(885,675)</b>
<b>Remington</b>	Customer	(25,093,736)	(18,108,717)	<b>(43,202,453)</b>
<b>Remington</b>	Cyber Security	(22,470,879)	(6,630,731)	<b>(29,101,610)</b>
<b>Remington</b>	Emergent Demand	(338,452)	(10,675,192)	<b>(11,013,643)</b>
<b>Remington</b>	Enhance Capabilities	(61,268,183)	(29,592,867)	<b>(90,861,049)</b>
<b>Remington Total</b>		<b>(257,601,409)</b>	<b>(101,925,662)</b>	<b>(359,527,071)</b>
<b>Grand Total</b>		<b>(510,882,138)</b>	<b>(309,728,276)</b>	<b>(820,610,415)</b>

2024

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Line No.	Functional Class	Schedule 3, Page 2		
		2024		
		January Beginning Balance	December Ending Balance	BOY/EOY Average
1	Gas Distribution Plant	\$ 6,297,262	\$ 5,543,289	\$ 5,920,275
2	Gas Other Storage Plant	14,177,130	12,777,306	13,477,218
3	Gas General Plant	729,343	80,566	404,954
4	Gas Manufactured Production Plant	7,592,369	5,438,731	6,515,550
5	Gas Intangible Plant	2,825,804	946,002	1,885,903
6	Gas Transmission Plant	1,139,504	603,671	871,588
7	<b>Total Gas Utility</b>	<b>\$ 32,761,412</b>	<b>\$ 25,389,565</b>	<b>\$ 29,075,488</b>
8	Common Intangible Plant	\$ 35,066,336	\$ 90,824,124	\$ 62,945,230
9	Common General Plant	23,937,469	58,521,030	41,229,250
10	<b>Total Common Utility</b>	<b>\$ 59,003,805</b>	<b>\$ 149,345,154</b>	<b>\$ 104,174,480</b>
11	<b>Total Gas and Common Utility</b>	<b>\$ 91,765,217</b>	<b>\$ 174,734,719</b>	<b>\$ 133,249,968</b>

	Functional Class	2024 BOY/EOY Average (In Thousands)	Reconciling Items	Unadjusted Test Year Halama Direct Schedule 9, Page 1
12	Gas Storage Plant	\$ 13,477	\$ -	\$ 13,477
13	Gas Production Plant	6,516	-	6,516
14	Gas Transmission Plant	872	-	872
15	Gas Distribution Plant	5,920	-	5,920
16	Gas General Plant	2,291	-	2,291
17	Subtotal Common Plant	104,174		
18	Remove Common Allocated to Electric Utility		(94,533)	
19	Total Common Plant	104,174	(94,533)	9,642
20	<b>Total CWIP</b>	<b>\$ 133,250</b>	<b>\$ (94,533)</b>	<b>\$ 38,717</b>

Line No.	Functional Class	Schedule 3, Page 4		
		2024		
		January Beginning Balance	December Ending Balance	BOY/EOY Average
1	Gas Distribution Plant	\$ 1,791,147,536	\$ 1,896,772,787	\$ 1,843,960,162
2	Gas Other Storage Plant	98,164,217	118,703,900	108,434,059
3	Gas General Plant	125,366,757	150,189,660	137,778,209
4	Gas Manufactured Production Plant	68,297,235	105,139,269	86,718,252
5	Gas Intangible Plant	28,829,336	32,363,759	30,596,547
6	Gas Transmission Plant	142,243,553	147,256,441	144,749,997
7	<b>Total Gas Utility</b>	<b>\$ 2,254,048,633</b>	<b>\$ 2,450,425,817</b>	<b>\$ 2,352,237,225</b>
8	Common Intangible Plant	\$ 838,170,737	\$ 894,244,839	\$ 866,207,788
9	Common General Plant	615,803,258	680,042,153	647,922,705
10	<b>Total Common Utility</b>	<b>\$ 1,453,973,995</b>	<b>\$ 1,574,286,992</b>	<b>\$ 1,514,130,493</b>
11	<b>Total Gas and Common Utility</b>	<b>\$ 3,708,022,628</b>	<b>\$ 4,024,712,809</b>	<b>\$ 3,866,367,719</b>

	Functional Class	2024 BOY/EOY Average (In Thousands)	Reconciling Items	Test Year
				Unadjusted Plant Halama Direct Schedule 9, Page 1
12	Gas Storage Plant	\$ 108,434	\$ -	\$ 108,434
13	Gas Production Plant	86,718	-	86,718
14	Gas Transmission Plant	144,750	-	144,750
15	Subtotal Gas Distribution Plant	1,843,960		
16	Taylor's Falls		(202)	
17	New Business CLAC		(2,653)	
18	Total Gas Distribution Plant	1,843,960	(2,855)	1,841,105
19	Gas General Plant	168,375	-	168,375
20	Subtotal Common Plant	1,514,130		
21	Remove Common Allocated to Electric Utility		(1,374,334)	
22	Total Common Plant	1,514,130	(1,374,334)	139,797
23	<b>Total Plant In-Service</b>	<b>\$ 3,866,368</b>	<b>\$ (1,377,189)</b>	<b>\$ 2,489,179</b>

Line No.	Functional Class	Schedule 3, Pages 7-10		
		2024		
		January Beginning Balance	December Ending Balance	BOY/EOY Average
1	<i>Gas Distribution Plant</i>	\$ 616,138,029	\$ 648,082,357	\$ 632,110,193
2	<i>Gas Distribution Plant RWIP</i>	(629,397)	(298,483)	(463,940)
3	<i>Total Gas Distribution Including RWIP</i>	615,508,632	647,783,875	631,646,253
4	<i>Gas Other Storage Plant</i>	52,642,577	56,181,337	54,411,957
5	<i>Gas Other Storage Plant RWIP</i>	(1,175,850)	(1,888,623)	(1,532,236)
6	<i>Total Gas Other Storage Including RWIP</i>	51,466,727	54,292,714	52,879,720
7	<i>Gas General Plant</i>	49,652,671	59,386,019	54,519,345
8	<i>Gas General Plant RWIP</i>	6,895	299	3,597
9	<i>Total Gas General Including RWIP</i>	49,659,566	59,386,318	54,522,942
10	<i>Gas Manufactured Production Plant</i>	21,363,873	26,556,150	23,960,012
11	<i>Gas Manufactured Production Plant RWIP</i>	(205,879)	(1,964,905)	(1,085,392)
12	<i>Total Gas Manufactured Production Including RWIP</i>	21,157,994	24,591,245	22,874,619
13	<i>Gas Intangible Plant</i>	12,175,604	16,708,490	14,442,047
14	<i>Gas Intangible Plant RWIP</i>	-	-	-
15	<i>Total Gas Intangible Including RWIP</i>	12,175,604	16,708,490	14,442,047
16	<i>Gas Transmission Plant</i>	34,156,505	35,573,847	34,865,176
17	<i>Gas Transmission Plant RWIP</i>	(4,938)	(28,885)	(16,912)
18	<i>Total Gas Transmission Including RWIP</i>	34,151,567	35,544,963	34,848,265
19	<i>Total Gas Utility</i>	786,129,259	842,488,200	814,308,730
20	<i>Total Gas Utility RWIP</i>	(2,009,169)	(4,180,597)	(3,094,883)
21	<i>Total Gas Utility Including RWIP</i>	\$ 784,120,090	\$ 838,307,603	\$ 811,213,847
22	<i>Common Intangible Plant</i>	\$ 461,536,535	\$ 548,998,720	\$ 505,267,628
23	<i>Common Intangible Plant RWIP</i>	-	-	-
24	<i>Total Common Intangible Including RWIP</i>	461,536,535	548,998,720	505,267,628
25	<i>Common General Plant</i>	181,443,516	239,897,389	210,670,452
26	<i>Common General Plant RWIP</i>	(2,194,704)	(517,704)	(1,356,204)
27	<i>Total Common General Including RWIP</i>	179,248,812	239,379,685	209,314,249
28	<i>Total Common Utility</i>	642,980,051	788,896,109	715,938,080
29	<i>Total Common Utility RWIP</i>	(2,194,704)	(517,704)	(1,356,204)
30	<i>Total Common Utility Including RWIP</i>	640,785,348	788,378,406	714,581,877
31	<i>Total Gas and Common Utility</i>	1,429,109,310	1,631,384,309	1,530,246,810
32	<i>Total Gas and Common Utility RWIP</i>	(4,203,872)	(4,698,300)	(4,451,086)
33	<i>Total Gas and Common Utility Including RWIP</i>	\$ 1,424,905,438	\$ 1,626,686,009	\$ 1,525,795,723

Line No.	Functional Class	2024 BOY/EOY Average (In Thousands)	Reconciling Items	Test Year
				Unadjusted Reserve Halama Direct Schedule 9, Page 1
34	Gas Storage Plant	\$ 52,880	\$ -	52,880
35	Gas Production Plant	22,875	-	22,875
36	Gas Transmission Plant	34,848	-	34,848
37	Subtotal Gas Distribution Plant	631,646		
38	<i>Include New Business CLAC</i>		(1,549)	
39	Total Gas Distribution Plant	631,646	(1,549)	630,097
40	Gas General Plant	68,965	-	68,965
41	Subtotal Common Plant	714,582		
42	<i>Remove Common Allocated to Electric Utility</i>		(644,774)	
43	Total Common Plant	714,582	(644,774)	69,808
44	<i>Total Depreciation Reserve</i>	\$ 1,525,796	\$ (646,323)	\$ 879,473